

# Chapter E

## State Governments

“State Governments” contains fiscal policy data on all aspects of state governments, showing clearly how and where states are spending the money they collect from taxes and other sources of receipts.

At this writing, only nine states do not have a personal income tax on wages and salaries. Five of the nine also do without a corporate income tax. They rely mostly on sales taxes for revenue, and a few states have unusual sources of income, such as oil tax revenue in Alaska, or taxes on tourism in Florida and Nevada. New Hampshire, on the other hand, does without sales or income taxes simply by maintaining a limited government.

“E31. State Individual Income Tax Rates” shows every tax rate and bracket faced by residents of the other 41 states and the District of Columbia. Previous editions of Facts and Figures on Government Finance, like most other reference sources on state income tax rates, included only the bottom and top marginal rates.

“E42. State Inheritance Tax Rates and Exemptions” shows rates and exemptions that apply in each of the 16 states that have the inheritance tax. Louisiana is phasing out its state inheritance tax by June 30, 2004, and in Connecticut, the “succession” tax will be phased out by 2005.

Property taxes are still largely the province of local governments, but states have been encroaching. Three states, California, Michigan, and Washington, collected more than \$1 billion each from this source in 2002, as shown in “E37. State Property Tax Collections by State.” This information is complemented by “F30. Local Government Property Tax Collections by State” which shows that local governments collect far more. In only 12 states did the localities collect less than \$1 billion from property taxes in 2002.



## E1. State Revenues, Expenditures and Debt

### Selected Fiscal Years 1902 – 2002

(\$Millions)

Year	Expenditures			Revenues			Gross Debt
	Total	Direct	Intergovernmental Aid (a)	Total	Own-Source	Intergovernmental Aid (b)	
1902	\$ 188	\$ 136	\$ 52	\$ 192	\$ 183	\$ 9	\$ 230
1913	388	297	91	376	360	16	379
1922	1,397	1,085	312	1,360	1,234	126	1,131
1927	2,047	1,451	596	2,152	1,994	158	1,971
1932	\$ 2,829	\$ 2,028	\$ 801	\$ 2,541	\$ 2,274	\$ 267	\$ 2,832
1934	3,461	2,143	1,318	3,421	2,452	969	3,248
1936	3,862	2,445	1,417	4,023	3,265	758	3,413
1938	4,598	3,082	1,516	5,293	4,612	681	3,343
1940	\$ 5,209	\$ 3,555	\$ 1,654	\$ 5,737	\$ 5,012	\$ 725	\$ 3,590
1942	5,343	3,563	1,780	6,870	6,012	858	3,257
1944	5,161	3,319	1,842	7,695	6,714	981	2,776
1946	7,066	4,974	2,092	8,576	7,712	865	2,353
1948	11,181	7,897	3,283	11,826	10,086	1,740	3,676
1950	\$ 15,082	\$ 10,864	\$ 4,217	\$ 13,903	\$ 11,480	\$ 2,423	\$ 5,285
1952	15,834	10,790	5,044	16,815	14,330	2,485	6,874
1954	18,686	13,008	5,679	18,834	15,951	2,883	9,600
1956	21,686	15,148	6,538	22,199	18,903	3,296	12,890
1958	28,080	19,991	8,089	26,191	21,427	4,764	15,394
1960	\$ 31,596	\$ 22,152	\$ 9,443	\$ 32,838	\$ 26,094	\$ 6,745	\$ 18,543
1961	34,693	24,578	10,114	34,603	27,821	6,782	19,993
1962	36,402	25,495	10,906	37,595	30,115	7,480	22,023
1963	39,583	27,698	11,885	40,993	32,750	8,243	23,176
1964	42,583	29,616	12,968	45,167	35,703	9,464	25,041
1965	\$ 45,639	\$ 31,465	\$ 14,174	\$ 48,827	\$ 38,507	\$ 10,320	\$ 27,034
1966	51,123	34,195	16,928	55,246	43,000	12,246	29,564
1967	58,760	39,704	19,056	61,082	46,793	14,289	32,472
1968	66,254	44,304	21,950	68,460	52,525	15,935	35,666
1969	74,227	49,448	24,779	77,584	59,809	17,775	39,555
1970	\$ 85,055	\$ 56,163	\$ 28,892	\$ 88,939	\$ 68,691	\$ 20,248	\$ 42,008
1971	98,840	66,200	32,640	97,233	73,424	23,809	47,793
1972	109,255	72,496	36,759	112,343	84,362	27,981	54,453
1973	118,836	78,014	40,822	129,808	97,108	32,700	59,375
1974	132,134	86,193	45,941	140,815	107,645	33,170	65,296
1975	\$ 158,882	\$ 106,905	\$ 51,978	\$ 157,033	\$ 119,206	\$ 37,827	\$ 72,127
1976	180,926	123,069	57,858	183,821	139,104	44,717	84,825
1977	191,225	128,765	62,460	204,426	155,799	48,627	91,640
1978	203,832	136,545	67,287	225,011	171,550	53,461	102,569
1979	224,666	148,691	75,975	247,059	189,972	57,087	111,740
1980	\$ 257,812	\$ 173,307	\$ 84,504	\$ 276,962	\$ 212,636	\$ 64,326	\$ 121,958
1981	291,527	198,348	93,180	310,828	240,042	70,786	134,847
1982	310,358	211,615	98,743	330,899	261,733	69,166	147,470
1983	334,019	233,132	100,887	357,661	284,933	72,728	167,290
1984	351,537	243,164	108,373	397,087	315,637	81,450	186,377
1985	\$ 390,828	\$ 269,257	\$ 121,571	\$ 438,954	\$ 349,032	\$ 89,922	\$ 211,904
1986	424,233	292,267	131,966	481,307	382,733	98,574	247,715
1987	455,696	314,270	141,426	516,509	414,128	102,381	265,506
1988	484,667	333,005	151,662	541,426	434,185	107,241	276,786
1989	525,077	359,661	165,415	586,931	471,166	115,765	295,500
1990	\$ 572,318	\$ 397,291	\$ 175,028	\$ 632,462	\$ 506,133	\$ 126,329	\$ 318,254
1991	628,804	442,264	186,540	661,192	517,658	143,534	345,554
1992	700,894	499,580	201,313	741,853	571,951	169,902	371,901
1993	742,936	528,999	213,937	804,495	615,864	188,630	387,680
1994	775,040	550,276	224,764	841,702	637,184	204,518	410,998
1995	\$ 837,082	\$ 596,325	\$ 240,757	\$ 906,404	\$ 690,846	\$ 215,558	\$ 427,239
1996	859,599	607,594	252,005	966,808	745,439	221,369	452,392
1997	894,132	629,049	265,083	1,040,257	809,397	230,859	456,657
1998	929,952	651,098	278,853	1,103,239	862,450	240,789	483,117
1999	998,365	693,432	304,933	1,152,870	899,173	253,692	510,486
2000	\$ 1,084,097	\$ 757,027	\$ 327,070	\$ 1,260,829	\$ 986,448	\$ 274,382	\$ 547,876
2001	1,184,146	833,822	350,323	1,180,303	1,049,296	305,618	576,599
2002	1,280,409	915,620	364,789	1,096,347	1,060,822	335,422	640,857

(a) Beginning in 1974, includes state reimbursement to the Federal government, primarily for state share of the SSI program.

(b) Principally grants-in-aid from the Federal government but includes minor amounts collected from localities for shared programs.

Source: Department of Commerce, Bureau of the Census.

## E2. State Revenues, Expenditures and Debt, Percentages

### Selected Fiscal Years 1902 – 2002

Year	Expenditures			Revenues			Gross Debt
	Total	Direct	Intergovernmental Aid (a)	Total	Own-Source	Intergovernmental Aid (b)	
1902	100.0%	72.3%	27.7%	100.0%	95.3%	4.7%	119.8%
1913	100.0	76.5	23.5	100.0	95.7	4.3	100.8
1922	100.0	77.7	22.3	100.0	90.7	9.3	83.2
1927	100.0	70.9	29.1	100.0	92.7	7.3	91.6
1932	100.0%	71.7%	28.3%	100.0%	89.5%	10.5%	111.5%
1934	100.0	61.9	38.1	100.0	71.7	28.3	94.9
1936	100.0	63.3	36.7	100.0	81.2	18.8	84.8
1938	100.0	67.0	33.0	100.0	87.1	12.9	63.2
1940	100.0%	68.2%	31.8%	100.0%	87.4%	12.6%	62.6%
1942	100.0	66.7	33.3	100.0	87.5	12.5	47.4
1944	100.0	64.3	35.7	100.0	87.3	12.7	36.1
1946	100.0	70.4	29.6	100.0	89.9	10.1	27.4
1948	100.0	70.6	29.4	100.0	85.3	14.7	31.1
1950	100.0%	72.0%	28.0%	100.0%	82.6%	17.4%	38.0%
1952	100.0	68.1	31.9	100.0	85.2	14.8	40.9
1954	100.0	69.6	30.4	100.0	84.7	15.3	51.0
1956	100.0	69.9	30.1	100.0	85.2	14.8	58.1
1958	100.0	71.2	28.8	100.0	81.8	18.2	58.8
1960	100.0%	70.1%	29.9%	100.0%	79.5%	20.5%	56.5%
1961	100.0	70.8	29.2	100.0	80.4	19.6	57.8
1962	100.0	70.0	30.0	100.0	80.1	19.9	58.6
1963	100.0	70.0	30.0	100.0	79.9	20.1	56.5
1964	100.0	69.5	30.5	100.0	79.0	21.0	55.4
1965	100.0%	68.9%	31.1%	100.0%	78.9%	21.1%	55.4%
1966	100.0	66.9	33.1	100.0	77.8	22.2	53.5
1967	100.0	67.6	32.4	100.0	76.6	23.4	53.2
1968	100.0	66.9	33.1	100.0	76.7	23.3	52.1
1969	100.0	66.6	33.4	100.0	77.1	22.9	51.0
1970	100.0%	66.0%	34.0%	100.0%	77.2%	22.8%	47.2%
1971	100.0	67.0	33.0	100.0	75.5	24.5	49.2
1972	100.0	66.4	33.6	100.0	75.1	24.9	48.5
1973	100.0	65.6	34.4	100.0	74.8	25.2	45.7
1974	100.0	65.2	34.8	100.0	76.4	23.6	46.4
1975	100.0%	67.3%	32.7%	100.0%	75.9%	24.1%	45.9%
1976	100.0	68.0	32.0	100.0	75.7	24.3	46.1
1977	100.0	67.3	32.7	100.0	76.2	23.8	44.8
1978	100.0	67.0	33.0	100.0	76.2	23.8	45.6
1979	100.0	66.2	33.8	100.0	76.9	23.1	45.2
1980	100.0%	67.2%	32.8%	100.0%	76.8%	23.2%	44.0%
1981	100.0	68.0	32.0	100.0	77.2	22.8	43.4
1982	100.0	68.2	31.8	100.0	79.1	20.9	44.6
1983	100.0	69.8	30.2	100.0	79.7	20.3	46.8
1984	100.0	69.2	30.8	100.0	79.5	20.5	46.9
1985	100.0%	68.9%	31.1%	100.0%	79.5%	20.5%	48.3%
1986	100.0	68.9	31.1	100.0	79.5	20.5	51.5
1987	100.0	69.0	31.0	100.0	80.2	19.8	51.4
1988	100.0	68.7	31.3	100.0	80.2	19.8	51.1
1989	100.0	68.5	31.5	100.0	80.3	19.7	50.3
1990	100.0%	69.4%	30.6%	100.0%	80.0%	20.0%	50.3%
1991	100.0	70.3	29.7	100.0	78.3	21.7	52.3
1992	100.0	71.3	28.7	100.0	77.1	22.9	50.1
1993	100.0	71.2	28.8	100.0	76.6	23.4	48.2
1994	100.0	71.0	29.0	100.0	75.7	24.3	48.8
1995	100.0%	71.2%	28.8%	100.0%	76.2%	23.8%	47.1%
1996	100.0	70.7	29.3	100.0	77.1	22.9	46.8
1997	100.0	70.4	29.6	100.0	77.8	22.2	43.9
1998	100.0	70.0	30.0	100.0	78.2	21.8	43.8
1999	100.0	69.5	30.5	100.0	78.0	22.0	44.3
2000	100.0%	69.8%	30.2%	100.0%	78.2%	21.8%	43.5%
2001	100.0	70.4	29.6	100.0	88.9	25.9	48.9
2002	100.0	71.5	28.5	100.0	96.8	30.6	58.5

(a) Beginning in 1974, includes state reimbursement to the Federal government, primarily for state share of the SSI program.

(b) Principally grants-in-aid from the Federal government, but includes minor amounts collected from localities for shared programs.

Source: Department of Commerce, Bureau of the Census.

**E3. State Revenue, Expenditures and Surpluses or Deficits**  
**Selected Fiscal Years 1902 – 2002**  
(\$Millions)

Year	Total			General (a)		
	Revenue	Expenditures	Surplus or Deficit (-)	Revenue	Expenditures	Surplus or Deficit (-)
1902	\$ 192	\$ 188	\$ 4	\$ 190	\$ 186	\$ 4
1913	376	388	(12)	376	388	(12)
1922	1,360	1,397	(37)	1,254	1,343	(89)
1927	2,152	2,047	105	2,015	1,976	39
1932	\$ 2,541	\$ 2,829	\$ (288)	\$ 2,423	\$ 2,766	\$ (343)
1934	3,421	3,461	(40)	3,212	3,327	(115)
1936	4,023	3,862	161	3,672	3,640	32
1938	5,293	4,598	695	4,141	4,092	49
1940	\$ 5,737	\$ 5,209	\$ 528	\$ 4,382	\$ 4,384	\$ (2)
1942	6,870	5,343	1,527	5,132	4,549	583
1944	7,695	5,161	2,534	5,465	4,508	957
1946	8,576	7,066	1,510	6,284	5,245	1,039
1948	11,826	11,181	645	9,257	9,469	(212)
1950	\$ 13,903	\$ 15,082	\$ (1,179)	\$ 11,262	\$ 12,250	\$ (988)
1952	16,815	15,834	981	13,429	13,697	(268)
1954	18,834	18,686	148	15,299	15,788	(489)
1956	22,199	21,686	513	18,389	18,857	(468)
1958	26,191	28,080	(1,889)	21,772	23,537	(1,765)
1960	\$ 32,838	\$ 31,596	\$ 1,242	\$ 27,363	\$ 27,228	\$ 135
1961	34,603	34,693	(90)	28,693	29,118	(425)
1962	37,595	36,402	1,193	31,157	31,281	(124)
1963	40,993	39,583	1,410	33,882	34,377	(495)
1964	45,167	42,583	2,584	37,648	37,292	356
1965	\$ 48,827	\$ 45,639	\$ 3,188	\$ 40,930	\$ 40,446	\$ 484
1966	55,246	51,123	4,123	46,757	46,090	667
1967	61,082	58,760	2,322	52,071	53,305	(1,234)
1968	68,460	66,254	2,206	59,132	60,395	(1,263)
1969	77,584	74,227	3,357	67,312	68,023	(711)
1970	\$ 88,939	\$ 85,055	\$ 3,884	\$ 77,755	\$ 77,642	\$ 113
1971	97,233	98,840	(1,607)	85,099	89,118	(4,019)
1972	112,343	109,255	3,088	98,632	98,810	(178)
1973	129,808	118,836	10,972	113,132	108,086	5,046
1974	140,815	132,134	8,681	122,327	119,891	2,436
1975	\$ 157,033	\$ 158,882	\$ (1,849)	\$ 134,611	\$ 138,303	\$ (3,692)
1976	183,821	180,926	2,895	152,118	153,690	(1,572)
1977	204,426	191,225	13,201	169,126	164,351	4,775
1978	225,011	203,832	21,179	189,099	179,802	9,297
1979	247,059	224,666	22,393	208,048	200,534	7,514
1980	\$ 276,962	\$ 257,812	\$ 19,150	\$ 233,592	\$ 228,223	\$ 5,369
1981	310,828	291,527	19,301	258,159	253,654	4,505
1982	330,899	310,358	20,541	275,111	269,490	5,621
1983	357,661	334,019	23,642	290,480	285,042	5,438
1984	397,087	351,537	45,550	330,740	309,775	20,965
1985	\$ 438,954	\$ 390,828	\$ 48,126	\$ 365,344	\$ 345,133	\$ 20,211
1986	481,307	424,233	57,074	393,503	376,457	17,046
1987	516,509	455,696	60,813	419,054	403,939	15,115
1988	541,426	484,667	56,759	445,138	432,179	12,959
1989	586,931	525,077	61,854	482,721	469,269	13,452
1990	\$ 632,462	\$ 572,318	\$ 60,144	\$ 517,720	\$ 508,284	\$ 9,436
1991	661,192	628,804	32,388	551,722	554,901	(3,179)
1992	741,853	700,894	40,959	605,334	611,922	(6,588)
1993	804,495	742,936	61,559	653,135	646,088	7,048
1994	841,702	775,040	66,662	692,298	682,643	9,655
1995	\$ 906,404	\$ 837,082	\$ 69,322	\$ 739,024	\$ 733,282	\$ 5,742
1996	966,808	859,599	107,209	770,516	755,311	15,206
1997	1,040,257	894,132	146,125	815,442	788,915	26,527
1998	1,103,239	929,952	173,288	863,523	827,654	35,869
1999	1,152,870	998,365	154,505	906,076	889,475	16,601
2000	\$ 1,260,829	\$ 1,084,097	\$ 176,732	\$ 984,783	\$ 964,723	\$ 20,060
2001	1,180,421	1,185,260	(4,839)	1,049,389	1,044,346	5,043
2002	1,096,347	1,280,409	(184,062)	1,060,822	1,109,346	(48,524)

(a) Excludes utilities, liquor stores, and insurance trust transactions.

Source: Department of Commerce, Bureau of the Census; and Tax Foundation computations.

**E4. State Expenditures by Function**  
**Selected Fiscal Years 1902 – 2002**  
(\$Millions)

Year	Total	Public Education	Highways	Public Welfare	Health & Hospitals	Police Protection	Admini- stration (a)	Insurance Trust (b)	Payments to Other Governments	Other (c)
1902	\$ 188	\$ 17	\$ 4	\$ 10	\$ 32	—	\$ 23	—	\$ 52	\$ 50
1913	388	55	26	16	53	\$ 1	38	—	91	108
1922	1,397	164	303	38	125	4	69	\$ 54	312	328
1927	2,047	218	514	40	170	7	96	71	596	335
1932	\$ 2,829	\$ 278	\$ 843	\$ 74	\$ 215	\$ 15	\$ 114	\$ 63	\$ 801	\$ 426
1934	3,461	228	738	363	203	15	108	64	1,318	424
1936	3,862	297	754	422	221	19	130	79	1,417	523
1938	4,598	347	815	453	268	30	146	302	1,516	721
1940	\$ 5,209	\$ 375	\$ 793	\$ 527	\$ 300	\$ 34	\$ 151	\$ 601	\$ 1,654	\$ 774
1942	5,343	391	790	523	299	40	164	505	1,780	851
1944	5,161	489	540	577	331	41	162	226	1,842	953
1946	7,066	518	613	680	424	45	192	1,158	2,092	1,344
1948	11,181	1,081	1,510	962	663	65	266	1,020	3,283	2,331
1950	\$ 15,082	\$ 1,358	\$ 2,058	\$ 1,566	\$ 947	\$ 85	\$ 317	\$ 2,177	\$ 4,217	\$ 2,357
1952	15,834	1,494	2,556	1,410	1,132	106	361	1,413	5,044	2,318
1953	16,850	1,634	2,781	1,534	1,184	119	399	1,416	5,384	2,399
1954	18,686	1,715	3,254	1,548	1,276	130	419	2,096	5,679	2,569
1955	\$ 20,357	\$ 1,905	\$ 3,899	\$ 1,600	\$ 1,338	\$ 139	\$ 447	\$ 2,411	\$ 5,986	\$ 2,632
1956	21,686	2,138	4,367	1,603	1,470	159	477	1,984	6,538	2,950
1957	24,235	2,342	4,875	1,826	1,571	179	531	2,313	7,440	3,158
1958	28,080	2,728	5,507	1,944	1,760	214	569	3,675	8,089	3,594
1959	31,125	3,093	6,414	2,124	1,850	228	619	4,259	8,689	3,849
1960	\$ 31,596	\$ 3,396	\$ 6,070	\$ 2,221	\$ 1,896	\$ 245	\$ 654	\$ 3,461	\$ 9,443	\$ 4,210
1961	34,693	3,792	6,230	2,311	2,059	261	726	4,701	10,114	4,499
1962	36,402	4,270	6,635	2,509	2,161	276	763	4,238	10,906	4,644
1963	39,583	4,718	7,425	2,712	2,330	297	830	4,306	11,885	5,080
1964	42,583	5,465	7,850	2,796	2,464	315	871	4,364	12,968	5,490
1965	\$ 45,639	\$ 6,181	\$ 8,214	\$ 2,998	\$ 2,701	\$ 348	\$ 948	\$ 4,170	\$ 14,174	\$ 5,905
1966	51,123	7,572	8,624	3,138	2,966	385	1,024	3,952	16,928	6,534
1967	58,760	9,384	9,423	4,291	3,358	441	1,175	4,268	19,056	7,364
1968	66,254	10,957	9,819	5,122	3,832	516	1,310	4,626	21,950	8,122
1969	74,227	12,304	10,414	6,464	4,258	585	1,496	4,911	24,779	9,016
1970	\$ 85,055	\$ 13,780	\$ 11,044	\$ 8,203	\$ 4,788	\$ 688	\$ 1,720	\$ 6,010	\$ 28,892	\$ 9,930
1971	98,840	15,800	12,304	10,518	5,400	797	1,950	8,327	32,640	11,104
1972	109,255	17,153	12,747	12,247	6,008	900	2,134	8,950	36,759	12,357
1973	118,836	18,283	12,072	14,147	6,506	1,017	2,451	9,167	40,822	14,371
1974	132,134	19,753	12,636	15,169	7,494	1,145	2,799	10,590	45,941	16,607

Continued

**E4. State Expenditures by Function (continued)**  
**Selected Fiscal Years 1902 – 2002**  
(\$Millions)

Year	Total	Public Education	Highways	Public Welfare	Health & Hospitals	Police Protection	Admini- stration (a)	Insurance Trust (b)	Payments to Other Governments	Other (c)
1975	\$ 158,882	\$ 22,902	\$ 14,258	\$ 17,457	\$ 8,968	\$ 1,314	\$ 3,205	\$ 18,860	\$ 51,978	\$ 19,940
1976	180,926	25,546	14,860	20,157	9,851	1,412	3,539	25,455	57,858	22,248
1977	191,225	27,073	13,853	22,646	11,209	1,569	3,983	23,426	62,460	25,006
1978	203,832	29,577	14,658	25,729	12,319	1,683	5,288	20,495	67,287	26,796
1979	224,653	31,517	17,079	28,742	13,786	1,825	5,953	20,111	75,963	29,677
1980	\$ 257,812	\$ 35,251	\$ 20,661	\$ 33,242	\$ 15,666	\$ 2,060	\$ 6,840	\$ 24,981	\$ 84,504	\$ 34,607
1981	291,527	39,664	20,688	38,580	18,028	2,270	7,366	32,221	93,180	39,530
1982	310,358	42,301	20,103	41,513	19,398	2,396	8,308	34,730	98,743	42,866
1983	334,019	44,584	21,153	44,454	20,834	2,622	9,198	42,180	101,309	47,684
1984	351,446	48,573	23,250	49,122	21,567	2,793	9,837	34,632	108,373	53,299
1985	\$ 390,828	\$ 53,667	\$ 27,167	\$ 52,688	\$ 23,211	\$ 3,114	\$ 10,897	\$ 37,940	\$ 121,571	\$ 60,573
1986	424,216	58,260	30,191	56,256	25,471	3,328	12,221	39,749	131,966	66,774
1987	455,696	61,647	31,488	61,123	27,202	3,636	13,339	43,316	141,425	72,520
1988	485,005	64,110	33,732	66,570	29,381	3,914	14,569	44,217	151,662	76,850
1989	525,077	68,583	35,318	73,136	32,360	4,138	16,038	46,995	165,415	83,094
1990	\$ 572,318	\$ 75,497	\$ 36,464	\$ 83,336	\$ 35,543	\$ 4,487	\$ 17,707	\$ 54,452	\$ 175,028	\$ 89,806
1991	628,836	80,468	38,911	100,114	38,504	4,785	18,942	64,214	186,540	96,356
1992	701,931	86,377	40,478	125,908	41,644	4,863	19,875	79,895	202,827	100,064
1993	743,244	90,368	42,056	137,077	44,601	4,961	21,135	86,960	214,095	101,992
1994	775,040	94,896	43,812	148,244	46,996	5,325	22,201	82,687	224,764	106,116
1995	\$ 837,082	\$ 101,510	\$ 46,893	\$ 160,421	\$ 49,487	\$ 5,735	\$ 24,781	\$ 93,692	\$ 240,757	\$ 113,808
1996	859,599	106,565	47,548	160,677	51,243	6,499	25,176	93,652	243,574	124,666
1997	894,132	111,624	48,773	167,461	51,420	6,670	27,274	94,738	258,235	103,792
1998	929,952	118,563	51,971	172,119	51,615	7,165	29,692	91,113	275,666	132,047
1999	998,365	126,185	56,242	182,238	54,391	7,810	32,558	97,144	295,892	145,905
2000	\$ 1,084,097	\$ 138,330	\$ 61,942	\$ 198,684	\$ 59,529	\$ 8,581	\$ 34,500	\$ 105,456	\$ 317,058	\$ 160,018
2001	1,184,146	152,350	78,785	262,706	78,693	10,164	38,140	118,920	350,874	187,438
2002	1,280,409	162,052	84,194	287,015	87,684	10,705	41,177	147,285	364,789	200,803

(a) Prior to 1983, the administration category included financial administration and general control. Between, 1983 and 1984, the administration category was expanded to include financial administration, general control and general public buildings. From 1985 and beyond, the administration category was again expanded to include financial administration, judicial and legal, general public buildings and other government administration.

(b) Includes employee retirement, unemployment compensation, workers compensation, and other social programs.

(c) Includes interest, utilities, liquor stores and other remaining categories.

Source: Department of Commerce, Bureau of the Census.

## E5. State Expenditures by Function, Percentages

### Selected Fiscal Years 1902 – 2002

Year	Total	Public Education	Highways	Public Welfare	Health & Hospitals	Police Protection	Administration (a)	Insurance Trust (b)	Payments to Other Gov'ts	Other (c)
1902	100.0%	9.0%	2.1%	5.3%	17.0%	—	12.2%	—	27.7%	26.6%
1913	100.0	14.2	6.7	4.1	13.7	0.3%	9.8	—	23.5	27.8
1922	100.0	11.7	21.7	2.7	8.9	0.3	4.9	3.9%	22.3	23.5
1927	100.0	10.6	25.1	2.0	8.3	0.3	4.7	3.5	29.1	16.4
1932	100.0%	9.8%	29.8%	2.6%	7.6%	0.5%	4.0%	2.2%	28.3%	15.1%
1934	100.0	6.6	21.3	10.5	5.9	0.4	3.1	1.8	38.1	12.3
1936	100.0	7.7	19.5	10.9	5.7	0.5	3.4	2.0	36.7	13.5
1938	100.0	7.5	17.7	9.9	5.8	0.7	3.2	6.6	33.0	15.7
1940	100.0%	7.2%	15.2%	10.1%	5.8%	0.7%	2.9%	11.5%	31.8%	14.9%
1942	100.0	7.3	14.8	9.8	5.6	0.7	3.1	9.5	33.3	15.9
1944	100.0	9.5	10.5	11.2	6.4	0.8	3.1	4.4	35.7	18.5
1946	100.0	7.3	8.7	9.6	6.0	0.6	2.7	16.4	29.6	19.0
1948	100.0	9.7	13.5	8.6	5.9	0.6	2.4	9.1	29.4	20.8
1950	100.0%	9.0%	13.6%	10.4%	6.3%	0.6%	2.1%	14.4%	28.0%	15.6%
1952	100.0	9.4	16.1	8.9	7.1	0.7	2.3	8.9	31.9	14.6
1954	100.0	9.2	17.4	8.3	6.8	0.7	2.2	11.2	30.4	13.7
1956	100.0	9.9	20.1	7.4	6.8	0.7	2.2	9.1	30.1	13.6
1958	100.0	9.7	19.6	6.9	6.3	0.8	2.0	13.1	28.8	12.8
1960	100.0%	10.7%	19.2%	7.0%	6.0%	0.8%	2.1%	11.0%	29.9%	13.3%
1961	100.0	10.9	18.0	6.7	5.9	0.8	2.1	13.6	29.2	13.0
1962	100.0	11.7	18.2	6.9	5.9	0.8	2.1	11.6	30.0	12.8
1963	100.0	11.9	18.8	6.9	5.9	0.8	2.1	10.9	30.0	12.8
1964	100.0	12.8	18.4	6.6	5.8	0.7	2.0	10.2	30.5	12.9
1965	100.0%	13.5%	18.0%	6.6%	5.9%	0.8%	2.1%	9.1%	31.1%	12.9%
1966	100.0	14.8	16.9	6.1	5.8	0.8	2.0	7.7	33.1	12.8
1967	100.0	16.0	16.0	7.3	5.7	0.8	2.0	7.3	32.4	12.5
1968	100.0	16.5	14.8	7.7	5.8	0.8	2.0	7.0	33.1	12.3
1969	100.0	16.6	14.0	8.7	5.7	0.8	2.0	6.6	33.4	12.1
1970	100.0%	16.2%	13.0%	9.6%	5.6%	0.8%	2.0%	7.1%	34.0%	11.7%
1971	100.0	16.0	12.4	10.6	5.5	0.8	2.0	8.4	33.0	11.2
1972	100.0	15.7	11.7	11.2	5.5	0.8	2.0	8.2	33.6	11.3
1973	100.0	15.4	10.2	11.9	5.5	0.9	2.1	7.7	34.4	12.1
1974	100.0	14.9	9.6	11.5	5.7	0.9	2.1	8.0	34.8	12.6
1975	100.0%	14.4%	9.0%	11.0%	5.6%	0.8%	2.0%	11.9%	32.7%	12.6%
1976	100.0	14.1	8.2	11.1	5.4	0.8	2.0	14.1	32.0	12.3
1977	100.0	14.2	7.2	11.8	5.9	0.8	2.1	12.3	32.7	13.1
1978	100.0	14.5	7.2	12.6	6.0	0.8	2.6	10.1	33.0	13.1
1979	100.0	14.0	7.6	12.8	6.1	0.8	2.6	9.0	33.8	13.2
1980	100.0%	13.7%	8.0%	12.9%	6.1%	0.8%	2.7%	9.7%	32.8%	13.4%
1981	100.0	13.6	7.1	13.2	6.2	0.8	2.5	11.1	32.0	13.6
1982	100.0	13.6	6.5	13.4	6.3	0.8	2.7	11.2	31.8	13.8
1983	100.0	13.3	6.3	13.3	6.2	0.8	2.8	12.6	30.3	14.3
1984	100.0	13.8	6.6	14.0	6.1	0.8	2.8	9.9	30.8	15.2
1985	100.0%	13.7%	7.0%	13.5%	5.9%	0.8%	2.8%	9.7%	31.1%	15.5%
1986	100.0	13.7	7.1	13.3	6.0	0.8	2.9	9.4	31.1	15.7
1987	100.0	13.5	6.9	13.4	6.0	0.8	2.9	9.5	31.0	15.9
1988	100.0	13.2	7.0	13.7	6.1	0.8	3.0	9.1	31.3	15.8
1989	100.0	13.1	6.7	13.9	6.2	0.8	3.1	9.0	31.5	15.8
1990	100.0%	13.2%	6.4%	14.6%	6.2%	0.8%	3.1%	9.5%	30.6%	15.7%
1991	100.0	12.8	6.2	15.9	6.1	0.8	3.0	10.2	29.7	15.3
1992	100.0	12.3	5.8	17.9	5.9	0.7	2.8	11.4	28.9	14.3
1993	100.0	12.2	5.7	18.4	6.0	0.7	2.8	11.7	28.8	13.7
1994	100.0	12.2	5.7	19.1	6.1	0.7	2.9	10.7	29.0	13.7
1995	100.0%	12.1%	5.6%	19.2%	5.9%	0.7%	3.0%	11.2%	28.8%	13.6%
1996	100.0	12.4	5.5	18.7	6.0	0.8	2.9	10.9	28.3	14.5
1997	100.0	12.5	5.5	18.7	5.8	0.7	3.1	10.6	28.9	11.6
1998	100.0	12.7	5.6	18.5	5.6	0.8	3.2	9.8	29.6	14.2
1999	100.0	12.6	5.6	18.3	5.4	0.8	3.3	9.7	29.6	14.6
2000	100.0%	12.8%	5.7%	18.3%	5.5%	0.8%	3.2%	9.7%	29.2%	14.8%
2001	100.0	12.9	6.6	22.2	6.6	0.9	3.2	10.0	29.6	15.8
2002	100.0	12.7	6.6	22.4	6.8	0.8	3.2	11.5	28.5	15.7

(a) Prior to 1983, the administration category included financial administration and general control. Between, 1983 and 1984, the administration category was expanded to include financial administration, general control and general public buildings. From 1985 and beyond, the administration category was again expanded to include financial administration, judicial and legal, general public buildings and other government administration.

(b) Includes employee retirement, unemployment compensation, workers compensation, and other social programs.

(c) Includes interest, utilities, liquor stores and other remaining categories.

Source: Department of Commerce, Bureau of the Census.

## E6. State Expenditures by Character

### Selected Fiscal Years 1902 – 2002

(\$Millions)

Year	Total	Direct					Insurance Trust (b)	Payments to Other Governments
		Total Direct (a)	Current Operations	Capital Outlay	Assistance and Subsidies	Interest		
1902	\$ 188	\$ 136	\$ 114	\$ 2	\$ 10	\$ 10	—	\$ 52
1913	388	297	218	48	17	14	—	91
1922	1,397	1,085	562	302	122	45	\$ 54	312
1927	2,047	1,451	762	492	43	83	71	596
1932	\$ 2,829	\$ 2,028	\$ 982	\$ 786	\$ 83	\$ 114	\$ 63	\$ 801
1934	3,461	2,143	985	619	356	119	64	1,318
1936	3,862	2,445	1,192	634	416	124	79	1,417
1938	4,598	3,082	1,503	701	448	128	302	1,615
1940	\$ 5,209	\$ 3,555	\$ 1,570	\$ 737	\$ 517	\$ 130	\$ 601	\$ 1,654
1942	5,343	3,563	1,827	642	466	122	505	1,780
1944	5,161	3,319	2,134	330	527	101	226	1,842
1946	7,066	4,974	2,701	368	663	84	1,158	2,092
1948	11,181	7,897	3,837	1,456	1,499	86	1,020	3,283
1950	\$ 15,082	\$ 10,864	\$ 4,450	\$ 2,237	\$ 1,891	\$ 109	\$ 2,177	\$ 4,217
1952	15,834	10,790	5,173	2,658	1,402	144	1,413	5,044
1954	18,686	13,008	5,886	3,347	1,486	193	2,096	5,679
1956	21,686	15,148	6,758	4,564	1,531	311	1,984	6,538
1958	28,080	19,991	8,161	5,946	1,813	396	3,675	8,089
1960	\$ 31,596	\$ 22,152	\$ 9,534	\$ 6,607	\$ 2,015	\$ 536	\$ 3,461	\$ 9,443
1961	34,693	24,578	10,384	6,865	2,044	584	4,701	10,114
1962	36,402	25,495	11,290	7,214	2,118	635	4,238	10,906
1963	39,583	27,698	12,449	8,110	2,112	721	4,306	11,885
1964	42,583	29,616	13,492	8,820	2,175	765	4,364	12,968
1965	\$ 45,639	\$ 31,465	\$ 14,930	\$ 9,307	\$ 2,236	\$ 822	\$ 4,170	\$ 14,174
1966	51,123	34,195	16,855	10,193	2,301	894	3,952	16,928
1967	58,760	39,704	20,201	11,544	2,665	1,026	4,268	19,056
1968	66,254	44,304	23,379	12,210	2,960	1,128	4,626	21,950
1969	74,227	49,448	27,052	12,701	3,509	1,275	4,911	24,779
1970	\$ 85,055	\$ 56,163	\$ 30,971	\$ 13,295	\$ 4,387	\$ 1,499	\$ 6,010	\$ 28,892
1971	98,840	66,200	35,846	14,736	5,531	1,761	8,327	32,640
1972	109,255	72,496	39,790	15,286	6,337	2,135	8,950	36,759
1973	118,836	78,014	44,838	14,677	6,897	2,434	9,167	40,822
1974	132,134	86,193	50,803	15,417	6,521	2,863	10,590	45,941
1975	\$ 158,882	\$ 106,905	\$ 60,793	\$ 17,307	\$ 6,673	\$ 3,272	\$ 18,860	\$ 51,978
1976	180,926	123,069	68,175	18,009	7,290	4,140	25,455	57,858
1977	191,225	128,765	75,683	16,964	7,556	5,136	23,426	62,460
1978	203,832	136,545	86,153	16,064	8,341	5,493	20,495	67,287
1979	224,666	148,691	94,533	19,124	8,878	6,048	20,107	75,975
1980	\$ 257,812	\$ 173,308	\$ 108,131	\$ 23,325	\$ 9,818	\$ 7,053	\$ 24,981	\$ 84,504
1981	291,527	198,348	122,794	24,286	10,889	8,157	32,221	93,180
1982	310,358	211,615	133,152	23,466	10,867	9,400	34,730	98,743
1983	334,019	233,132	144,018	23,351	11,875	11,708	42,180	100,887
1984	351,446	243,073	156,734	25,583	12,386	13,738	34,632	108,373
1985	\$ 390,828	\$ 269,257	\$ 172,210	\$ 30,657	\$ 12,841	\$ 15,608	\$ 37,940	\$ 121,571
1986	424,216	292,249	186,188	34,550	14,162	17,601	39,749	131,966
1987	455,752	314,326	199,659	37,207	14,705	19,382	43,373	141,426
1988	484,984	333,322	213,231	40,666	15,100	20,208	44,217	151,662
1989	525,077	359,571	232,873	43,121	15,421	21,160	46,995	165,506
1990	\$ 571,909	\$ 396,813	\$ 257,585	\$ 45,508	\$ 16,902	\$ 22,367	\$ 54,452	\$ 175,096
1991	628,634	442,165	286,802	47,937	18,876	24,189	64,360	186,469
1992	700,894	499,580	323,830	50,126	20,784	25,482	79,359	201,313
1993	742,936	528,999	345,397	49,776	21,976	24,800	87,050	213,937
1994	775,040	550,276	368,009	52,895	22,192	24,494	82,687	224,764
1995	\$ 837,082	\$ 596,325	\$ 396,035	\$ 57,829	\$ 23,511	\$ 25,259	\$ 93,692	\$ 240,757
1996	859,599	607,594	405,527	58,927	23,313	26,175	93,652	252,005
1997	894,132	629,049	425,828	59,599	21,858	27,026	94,738	265,083
1998	929,952	651,098	446,440	64,441	21,515	27,590	91,113	278,853
1999	998,365	693,432	476,968	68,509	22,229	28,582	97,144	304,933
2000	\$ 1,084,097	\$ 757,027	\$ 523,114	\$ 76,233	\$ 22,136	\$ 30,089	\$ 105,456	\$ 327,070
2001	1,185,260	833,822	578,319	81,976	23,495	31,198	119,985	350,323
2002	1,280,409	915,620	620,882	89,918	24,313	33,219	147,285	364,789

(a) Includes liquor stores and utility expenditures where applicable.

(b) Includes employee retirement, unemployment compensation, and other social programs.

Source: Department of Commerce, Bureau of the Census.

**E7. State Revenues by Source**  
**Selected Fiscal Years 1902 – 2002**  
(\$Millions)

Year	From Own Sources									
	Total Revenues	Total Own Sources	General Revenue				Liquor Stores	Insurance Trust	Intergovernmental	
			Total	Taxes	Charges and Miscellaneous	From Federal			From Local	
1902	\$ 192	\$ 183	\$ 181	\$ 156	\$ 25	\$ 2	—	\$ 3	\$ 6	
1913	376	360	360	301	59	—	—	6	10	
1922	1,360	1,234	1,128	947	181	—	\$ 106	99	27	
1927	2,152	1,994	1,857	1,608	249	—	137	107	51	
1932	\$ 2,541	\$ 2,274	\$ 2,156	\$ 1,890	\$ 266	—	\$ 118	\$ 222	\$ 45	
1934	3,421	2,452	2,243	1,979	264	\$ 90	119	933	36	
1936	4,023	3,265	2,914	2,618	296	183	168	719	39	
1938	5,293	4,612	3,460	3,132	328	262	890	633	48	
1940	\$ 5,737	\$ 5,012	\$ 3,657	\$ 3,313	\$ 344	\$ 281	\$ 1,074	\$ 667	\$ 58	
1942	6,870	6,012	4,274	3,903	370	373	1,366	802	56	
1944	7,695	6,714	4,484	4,071	413	528	1,702	926	55	
1946	8,576	7,712	5,419	4,937	482	798	1,494	802	63	
1948	11,826	10,086	7,517	6,743	774	857	1,711	1,643	97	
1950	\$ 13,903	\$ 11,480	\$ 8,839	\$ 7,930	\$ 909	\$ 810	\$ 1,831	\$ 2,275	\$ 148	
1952	16,815	14,330	10,944	9,857	1,087	924	2,462	2,329	156	
1953	17,979	15,218	11,750	10,552	1,198	967	2,501	2,570	191	
1954	18,834	15,951	12,417	11,089	1,328	974	2,560	2,668	215	
1955	\$ 19,667	\$ 16,678	\$ 13,205	\$ 11,597	\$ 1,608	\$ 962	\$ 2,511	\$ 2,762	\$ 226	
1956	22,199	18,903	15,093	13,375	1,718	1,019	2,791	3,027	269	
1957	24,656	20,728	16,454	14,531	1,923	1,065	3,209	3,500	427	
1958	26,191	21,427	17,008	14,919	2,089	1,058	3,361	4,461	302	
1959	29,164	22,912	18,196	15,848	2,348	1,085	3,631	5,888	364	
1960	\$ 32,838	\$ 26,094	\$ 20,618	\$ 18,036	\$ 2,583	\$ 1,128	\$ 4,347	\$ 6,382	\$ 363	
1961	34,603	27,821	21,911	19,057	2,854	1,119	4,791	6,412	370	
1962	37,595	30,115	23,677	20,561	3,116	1,134	5,304	7,108	373	
1963	40,993	32,750	25,639	22,117	3,523	1,164	5,950	7,832	411	
1964	45,167	35,703	28,184	24,243	3,942	1,195	6,324	9,046	417	
1965	\$ 48,827	\$ 38,507	\$ 30,610	\$ 26,126	\$ 4,483	\$ 1,270	\$ 6,627	\$ 9,874	\$ 447	
1966	55,246	43,000	34,511	29,380	5,131	1,361	7,128	11,743	503	
1967	61,082	46,793	37,782	31,926	5,856	1,470	7,541	13,616	673	
1968	68,460	52,525	43,197	36,400	6,797	1,557	7,771	15,228	707	
1969	77,584	59,809	49,537	41,931	7,606	1,663	8,609	16,907	868	

*Continued*

**E7. State Revenues by Source (continued)**  
**Selected Fiscal Years 1902 – 2002**  
(\$Millions)

Year	From Own Sources								
	Total Revenues	Total Own Sources	General Revenue			Utility and Liquor Stores	Insurance Trust	Intergovernmental	
			Total	Taxes	Charges and Miscellaneous			From Federal	From Local
1970	\$ 88,939	\$ 68,691	\$ 57,507	\$ 47,962	\$ 9,545	\$ 1,748	\$ 9,437	\$ 19,252	\$ 995
1971	97,233	73,424	61,290	51,541	9,749	1,814	10,320	22,754	1,054
1972	112,344	84,362	70,651	59,870	10,780	1,905	11,806	26,791	1,191
1973	129,808	97,108	80,432	68,069	12,363	1,985	14,690	31,361	1,339
1974	140,815	107,645	89,157	74,207	14,950	2,049	16,439	31,632	1,538
1975	\$ 157,033	\$ 119,206	\$ 96,784	\$ 80,155	\$ 16,629	\$ 2,129	\$ 20,293	\$ 36,148	\$ 1,680
1976	183,821	139,104	107,401	89,256	18,145	2,196	29,508	42,013	2,704
1977	204,426	155,799	120,499	101,085	19,414	2,244	32,365	45,890	2,737
1978	225,011	171,550	135,638	113,261	22,377	2,388	32,562	50,200	3,261
1979	247,059	189,972	150,961	124,963	25,998	2,504	35,370	54,548	2,539
1980	\$ 276,962	\$ 212,636	\$ 169,265	\$ 137,075	\$ 32,190	\$ 2,765	\$ 39,301	\$ 61,892	\$ 2,434
1981	310,828	240,042	187,374	149,738	37,636	2,805	48,041	67,868	2,918
1982	330,899	261,732	205,945	162,607	43,338	2,854	50,848	66,026	3,139
1983	357,661	284,933	217,752	171,440	46,312	2,819	61,971	68,986	3,742
1984	397,087	315,637	249,290	196,795	52,495	2,759	60,950	76,140	5,310
1985	\$ 438,954	\$ 349,030	\$ 275,422	\$ 215,320	\$ 60,102	\$ 2,753	\$ 67,907	\$ 84,469	\$ 5,453
1986	481,307	382,733	294,929	228,082	66,848	2,807	82,090	92,666	5,908
1987	516,509	414,127	316,673	246,501	70,173	2,812	91,678	95,463	6,918
1988	541,426	434,185	337,897	264,146	73,751	2,767	90,491	100,478	6,763
1989	586,931	471,166	366,956	284,413	82,543	2,788	98,174	108,235	7,530
1990	\$ 632,462	\$ 506,133	\$ 391,096	\$ 300,489	\$ 90,607	\$ 2,907	\$ 101,817	\$ 118,353	\$ 7,995
1991	661,191	517,658	408,188	310,561	97,627	3,013	103,197	134,926	8,607
1992	741,853	571,951	435,431	327,822	107,610	6,579	129,940	159,041	10,861
1993	804,495	615,864	464,505	353,328	111,177	6,746	144,614	177,560	11,070
1994	841,702	637,184	487,780	373,319	114,461	6,836	142,568	191,451	13,067
1995	\$ 906,404	\$ 690,846	\$ 523,466	\$ 399,147	\$ 124,319	\$ 6,919	\$ 160,462	\$ 202,485	\$ 13,073
1996	966,808	745,439	549,147	418,390	130,757	7,079	189,213	207,984	13,384
1997	1,040,257	809,397	584,583	444,197	140,386	7,337	217,477	215,839	15,020
1998	1,103,239	862,450	622,734	473,051	149,682	7,687	232,029	224,444	16,345
1999	1,152,870	899,178	652,384	499,943	152,441	7,956	238,838	238,941	14,751
2000	\$ 1,260,829	\$ 986,448	\$ 710,402	\$ 539,655	\$ 170,747	\$ 8,407	\$ 267,639	\$ 259,114	\$ 15,268
2001	1,180,303	1,049,296	743,667	559,679	183,599	4,091	120,009	268,018	16,268
2002	1,096,347	1,060,822	726,882	534,063	191,335	4,287	147,285	289,882	16,648

Source: Department of Commerce, Bureau of the Census.

## E8. State Revenues by Source, Percentages Selected Fiscal Years 1902 – 2002

Year	From Own Sources								
	Total Revenues	Total Own Sources	General Revenue				Insurance Trust	Intergovernmental	
			Total	Taxes	Charges and Miscellaneous	Utility and Liquor Stores		From Federal	From Local
1902	100.0%	95.3%	94.3%	81.3%	13.0%	1.0%	—	1.6%	3.1%
1913	100.0	95.7	95.7	80.1	15.7	—	—	1.6	2.7
1922	100.0	90.7	82.9	69.6	13.3	—	7.8%	7.3	2.0
1927	100.0	92.7	86.3	74.7	11.6	—	6.4	5.0	2.4
1932	100.0%	89.5%	84.8%	74.4%	10.5%	—	4.6%	8.7%	1.8%
1934	100.0	71.7	65.6	57.8	7.7	2.6%	3.5	27.3	1.1
1936	100.0	81.2	72.4	65.1	7.4	4.5	4.2	17.9	1.0
1938	100.0	87.1	65.4	59.2	6.2	4.9	16.8	12.0	0.9
1940	100.0%	87.4%	63.7%	57.7%	6.0%	4.9%	18.7%	11.6%	1.0%
1942	100.0	87.5	62.2	56.8	5.4	5.4	19.9	11.7	0.8
1944	100.0	87.3	58.3	52.9	5.4	6.9	22.1	12.0	0.7
1946	100.0	89.9	63.2	57.6	5.6	9.3	17.4	9.4	0.7
1948	100.0	85.3	63.6	57.0	6.5	7.2	14.5	13.9	0.8
1950	100.0%	82.6%	63.6%	57.0%	6.5%	5.8%	13.2%	16.4%	1.1%
1952	100.0	85.2	65.1	58.6	6.5	5.5	14.6	13.9	0.9
1953	100.0	84.6	65.4	58.7	6.7	5.4	13.9	14.3	1.1
1954	100.0	84.7	65.9	58.9	7.1	5.2	13.6	14.2	1.1
1955	100.0%	84.8%	67.1%	59.0%	8.2%	4.9%	12.8%	14.0%	1.1%
1956	100.0	85.2	68.0	60.3	7.7	4.6	12.6	13.6	1.2
1957	100.0	84.1	66.7	58.9	7.8	4.3	13.0	14.2	1.7
1958	100.0	81.8	64.9	57.0	8.0	4.0	12.8	17.0	1.2
1959	100.0	78.6	62.4	54.3	8.1	3.7	12.5	20.2	1.2
1960	100.0%	79.5%	62.8%	54.9%	7.9%	3.4%	13.2%	19.4%	1.1%
1921	100.0	80.4	63.3	55.1	8.2	3.2	13.8	18.5	1.1
1962	100.0	80.1	63.0	54.7	8.3	3.0	14.1	18.9	1.0
1963	100.0	79.9	62.5	54.0	8.6	2.8	14.5	19.1	1.0
1964	100.0	79.0	62.4	53.7	8.7	2.6	14.0	20.0	0.9
1965	100.0%	78.9%	62.7%	53.5%	9.2%	2.6%	13.6%	20.2%	0.9%
1966	100.0	77.8	62.5	53.2	9.3	2.5	12.9	21.3	0.9
1967	100.0	76.6	61.9	52.3	9.6	2.4	12.3	22.3	1.1
1968	100.0	76.7	63.1	53.2	9.9	2.3	11.4	22.2	1.0
1969	100.0	77.1	63.8	54.0	9.8	2.1	11.1	21.8	1.1

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## E8. State Revenues by Source, Percentages (continued)

### Selected Fiscal Years 1902 – 2002

Year	Total Revenues	From Own Sources							
		Total Own Sources	General Revenue					Intergovernmental	
			Total	Taxes	Charges and Miscellaneous	Liquor Stores	Insurance Trust	From Federal	From Local
1970	100.0%	77.2%	64.7%	53.9%	10.7%	2.0%	10.6%	21.6%	1.1%
1971	100.0	75.5	63.0	53.0	10.0	1.9	10.6	23.4	1.1
1972	100.0	75.1	62.9	53.3	9.6	1.7	10.5	23.8	1.1
1973	100.0	74.8	62.0	52.4	9.5	1.5	11.3	24.2	1.0
1974	100.0	76.4	63.3	52.7	10.6	1.5	11.7	22.5	1.1
1975	100.0%	75.9%	61.6%	51.0%	10.6%	1.4%	12.9%	23.0%	1.1%
1976	100.0	75.7	58.4	48.6	9.9	1.2	16.1	22.9	1.5
1977	100.0	76.2	58.9	49.4	9.5	1.1	15.8	22.4	1.3
1978	100.0	76.2	60.3	50.3	9.9	1.1	14.5	22.3	1.4
1979	100.0	76.9	61.1	50.6	10.5	1.0	14.3	22.1	1.0
1980	100.0%	76.8%	61.1%	49.5%	11.6%	1.0%	14.2%	22.3%	0.9%
1981	100.0	77.2	60.3	48.2	12.1	0.9	15.5	21.8	0.9
1982	100.0	79.1	62.2	49.1	13.1	0.9	15.4	20.0	0.9
1983	100.0	79.7	60.9	47.9	12.9	0.8	17.3	19.3	1.0
1984	100.0	79.5	62.8	49.6	13.2	0.7	15.3	19.2	1.3
1985	100.0%	79.5%	62.7%	49.1%	13.7%	0.6%	15.5%	19.2%	1.2%
1986	100.0	79.5	61.3	47.4	13.9	0.6	17.1	19.3	1.2
1987	100.0	80.2	61.3	47.7	13.6	0.5	17.7	18.5	1.3
1988	100.0	80.2	62.4	48.8	13.6	0.5	16.7	18.6	1.2
1989	100.0	80.3	62.5	48.5	14.1	0.5	16.7	18.4	1.3
1990	100.0%	80.0%	61.8%	47.5%	14.3%	0.5%	16.1%	18.7%	1.3%
1991	100.0	78.3	61.7	47.0	14.8	0.5	15.6	20.4	1.3
1992	100.0	77.1	58.7	44.2	14.5	0.9	17.5	21.4	1.5
1993	100.0	76.6	57.7	43.9	13.8	0.8	18.0	22.1	1.4
1994	100.0	75.7	58.0	44.4	13.6	0.8	16.9	22.7	1.6
1995	100.0%	76.2%	57.8%	44.0%	13.7%	0.8%	17.7%	22.3%	1.4%
1996	100.0	77.1	56.8	43.3	13.5	0.7	19.6	21.5	1.4
1997	100.0	77.8	56.2	42.7	13.5	0.7	20.9	20.7	1.4
1998	100.0	78.2	56.4	42.9	13.6	0.7	21.0	20.3	1.5
1999	100.0	78.0	56.6	43.4	13.2	0.7	20.7	20.7	1.3
2000	100.0%	78.2%	56.3%	42.8%	13.5%	0.7%	21.2%	20.6%	1.2%
2001	100.0	88.9	63.0	47.4	15.6	0.3	10.2	22.7	1.4
2002	100.0	96.8	66.3	48.7	17.5	0.4	13.4	26.4	1.5

Source: Department of Commerce, Bureau of the Census.

**E9. State Tax Collections by Source**  
**Selected Fiscal Years 1902 – 2003**  
(\$Millions)

Year	Total	Individual Income	Corporate Income	General sales	Motor Fuels	Tobacco	Property	Other
1902	\$ 156	—	—	—	—	—	\$ 82	\$ 74
1913	301	—	—	—	—	—	140	161
1922	947	\$ 43	\$ 58	—	\$ 13	—	348	485
1927	1,608	70	92	—	259	—	370	817
1932	\$ 1,890	\$ 74	\$ 79	\$ 7	\$ 527	\$ 19	\$ 328	\$ 856
1934	1,979	80	49	173	565	25	273	814
1936	2,618	153	113	364	687	44	228	1,029
1938	3,132	218	165	447	777	55	244	1,226
1940	\$ 3,313	\$ 206	\$ 155	\$ 499	\$ 839	\$ 97	\$ 260	\$ 1,257
1941	3,606	225	197	575	913	106	268	1,322
1942	3,903	249	269	632	940	130	264	1,419
1943	3,964	293	340	671	776	141	259	1,484
1944	4,071	316	446	720	684	159	243	1,503
1945	\$ 4,349	\$ 357	\$ 453	\$ 776	\$ 696	\$ 145	\$ 276	\$ 1,646
1946	4,937	389	442	899	886	198	249	1,874
1947	5,721	418	451	1,181	1,110	245	261	2,055
1948	6,743	499	585	1,478	1,259	337	276	2,309
1949	7,376	593	641	1,609	1,361	388	276	2,508
1950	\$ 7,930	\$ 724	\$ 586	\$ 1,670	\$ 1,544	\$ 414	\$ 307	\$ 2,685
1951	8,933	805	687	2,000	1,710	430	346	2,955
1952	9,857	913	838	2,229	1,870	449	370	3,188
1953	10,552	969	810	2,433	2,019	469	365	3,487
1954	11,089	1,004	772	2,540	2,218	464	391	3,700
1955	\$ 11,597	\$ 1,094	\$ 737	\$ 2,637	\$ 2,353	\$ 459	\$ 412	\$ 3,905
1956	13,375	1,374	890	3,036	2,687	515	467	4,406
1957	14,531	1,563	984	3,373	2,828	556	479	4,748
1958	14,919	1,544	1,018	3,507	2,919	616	533	4,782
1959	15,848	1,764	1,001	3,697	3,058	675	566	5,087
1960	\$ 18,036	\$ 2,209	\$ 1,180	\$ 4,302	\$ 3,335	\$ 923	\$ 607	\$ 5,480
1961	19,057	2,355	1,266	4,510	3,431	1,001	631	5,863
1962	20,561	2,728	1,308	5,111	3,665	1,075	640	6,034
1963	22,117	2,956	1,505	5,539	3,851	1,124	688	6,454
1964	24,243	3,415	1,695	6,084	4,059	1,196	722	7,072
1965	\$ 26,126	\$ 3,657	\$ 1,929	\$ 6,711	\$ 4,300	\$ 1,284	\$ 766	\$ 7,479
1966	29,380	4,288	2,038	7,873	4,627	1,541	834	8,179
1967	31,926	4,909	2,227	8,923	4,837	1,615	862	8,553
1968	36,400	6,231	2,518	10,441	5,178	1,886	912	9,234
1969	41,931	7,527	3,180	12,443	5,644	2,056	981	10,100

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**E9. State Tax Collections by Source (continued)**  
**Selected Fiscal Years 1902 – 2003**  
(\$Millions)

Year	Total	Individual Income	Corporate Income	General sales	Motor Fuels	Tobacco	Property	Other
1970	\$ 47,962	\$ 9,183	\$ 3,738	\$ 14,177	\$ 6,283	\$ 2,308	\$ 1,092	\$ 11,181
1971	51,541	10,153	3,424	15,473	6,628	2,536	1,126	12,201
1972	59,870	12,996	4,416	17,619	7,216	2,831	1,257	13,535
1973	68,069	15,587	5,425	19,793	8,058	3,112	1,312	14,782
1974	74,207	17,078	6,015	22,612	8,207	3,250	1,301	15,744
1975	\$ 80,155	\$ 18,819	\$ 6,642	\$ 24,780	\$ 8,255	\$ 3,286	\$ 1,451	\$ 16,922
1976	89,256	21,448	7,273	27,333	8,660	3,462	2,118	18,962
1977	101,085	25,493	9,174	30,896	9,088	3,500	2,260	20,674
1978	113,261	29,105	10,738	35,280	9,501	3,653	2,364	22,620
1979	124,908	32,622	12,128	39,505	9,980	3,640	2,490	24,543
1980	\$ 137,075	\$ 37,089	\$ 13,321	\$ 43,168	\$ 9,722	\$ 3,738	\$ 2,892	\$ 27,145
1981	149,738	40,895	14,143	46,412	9,734	3,893	2,949	31,712
1982	162,607	45,668	14,002	50,357	10,473	3,958	3,116	35,033
1983	171,464	49,789	13,153	53,643	10,793	4,001	3,281	36,804
1984	196,905	59,002	15,511	62,564	12,406	3,949	3,862	39,611
1985	\$ 215,893	\$ 63,908	\$ 17,631	\$ 69,633	\$ 13,344	\$ 4,534	\$ 3,984	\$ 42,859
1986	228,054	67,469	18,363	74,821	14,087	4,449	4,355	44,510
1987	246,501	76,038	20,740	79,819	15,661	4,606	4,613	45,024
1988	264,146	80,133	21,685	87,010	17,196	4,801	5,049	48,272
1989	284,413	88,693	23,861	93,414	18,029	5,039	5,417	49,960
1990	\$ 300,489	\$ 96,076	\$ 21,751	\$ 99,702	\$ 19,379	\$ 5,541	\$ 5,848	\$ 52,191
1991	310,561	99,278	20,356	103,165	20,638	5,980	6,227	54,917
1992	327,821	104,400	21,565	107,578	22,197	6,103	6,593	59,385
1993	353,328	112,555	24,208	114,909	23,568	6,229	7,053	64,805
1994	373,319	117,128	25,692	123,006	24,490	6,717	8,386	67,900
1995	\$ 399,147	\$ 125,610	\$ 29,075	\$ 132,236	\$ 25,440	\$ 7,348	\$ 9,518	\$ 69,920
1996	418,390	133,547	29,316	139,363	25,988	7,338	9,974	72,865
1997	444,197	144,950	30,718	147,414	27,214	7,485	10,303	76,113
1998	473,051	160,115	31,089	155,272	28,345	7,748	10,659	79,825
1999	499,943	172,764	30,766	164,378	29,169	8,170	11,654	83,042
2000	\$ 539,655	\$ 194,573	\$ 32,522	\$ 174,461	\$ 29,968	\$ 8,391	\$ 10,996	\$ 88,744
2001	559,679	208,079	31,687	179,318	31,025	8,643	10,430	90,497
2002	534,063	184,781	25,867	179,492	31,968	8,902	9,404	93,649
2003	546,694	181,931	28,471	184,584	32,180	11,477	9,893	98,158

Note: Does not include unemployment taxes.

Source: Department of Commerce, Bureau of the Census.

## E10. State Tax Collections by Source, Percentages

### Selected Fiscal Years 1902 – 2003

Year	Total	Individual Income	Corporate Income	General sales	Motor Fuels	Tobacco	Property	Other
1902	100.0%	—	—	—	—	—	52.6%	47.4%
1913	100.0	—	—	—	—	—	46.5	53.5
1922	100.0	4.5%	6.1%	—	1.4%	—	36.7	51.2
1927	100.0	4.4	5.7	—	16.1	—	23.0	50.8
1932	100.0%	3.9%	4.2%	0.4%	27.9%	1.0%	17.4%	45.3%
1934	100.0	4.0	2.5	8.7	28.5	1.3	13.8	41.1
1936	100.0	5.8	4.3	13.9	26.2	1.7	8.7	39.3
1938	100.0	7.0	5.3	14.3	24.8	1.8	7.8	39.1
1940	100.0%	6.2%	4.7%	15.1%	25.3%	2.9%	7.8%	37.9%
1941	100.0	6.2	5.5	15.9	25.3	2.9	7.4	36.7
1942	100.0	6.4	6.9	16.2	24.1	3.3	6.8	36.4
1943	100.0	7.4	8.6	16.9	19.6	3.6	6.5	37.4
1944	100.0	7.8	11.0	17.7	16.8	3.9	6.0	36.9
1945	100.0%	8.2%	10.4%	17.8%	16.0%	3.3%	6.3%	37.8%
1946	100.0	7.9	9.0	18.2	17.9	4.0	5.0	38.0
1947	100.0	7.3	7.9	20.6	19.4	4.3	4.6	35.9
1948	100.0	7.4	8.7	21.9	18.7	5.0	4.1	34.2
1949	100.0	8.0	8.7	21.8	18.5	5.3	3.7	34.0
1950	100.0%	9.1%	7.4%	21.1%	19.5%	5.2%	3.9%	33.9%
1951	100.0	9.0	7.7	22.4	19.1	4.8	3.9	33.1
1952	100.0	9.3	8.5	22.6	19.0	4.6	3.8	32.3
1953	100.0	9.2	7.7	23.1	19.1	4.4	3.5	33.0
1954	100.0	9.1	7.0	22.9	20.0	4.2	3.5	33.4
1955	100.0%	9.4%	6.4%	22.7%	20.3%	4.0%	3.6%	33.7%
1956	100.0	10.3	6.7	22.7	20.1	3.9	3.5	32.9
1957	100.0	10.8	6.8	23.2	19.5	3.8	3.3	32.7
1958	100.0	10.3	6.8	23.5	19.6	4.1	3.6	32.1
1959	100.0	11.1	6.3	23.3	19.3	4.3	3.6	32.1
1960	100.0%	12.2%	6.5%	23.9%	18.5%	5.1%	3.4%	30.4%
1961	100.0	12.4	6.6	23.7	18.0	5.3	3.3	30.8
1962	100.0	13.3	6.4	24.9	17.8	5.2	3.1	29.3
1963	100.0	13.4	6.8	25.0	17.4	5.1	3.1	29.2
1964	100.0	14.1	7.0	25.1	16.7	4.9	3.0	29.2
1965	100.0%	14.0%	7.4%	25.7%	16.5%	4.9%	2.9%	28.6%
1966	100.0	14.6	6.9	26.8	15.7	5.2	2.8	27.8
1967	100.0	15.4	7.0	27.9	15.2	5.1	2.7	26.8
1968	100.0	17.1	6.9	28.7	14.2	5.2	2.5	25.4
1969	100.0	18.0	7.6	29.7	13.5	4.9	2.3	24.1

*Continued*

## E10. State Tax Collections by Source, Percentages (continued)

### Selected Fiscal Years 1902 – 2003

Year	Total	Individual Income	Corporate Income	General sales	Motor Fuels	Tobacco	Property	Other
1970	100.0%	19.1%	7.8%	29.6%	13.1%	4.8%	2.3%	23.3%
1971	100.0	19.7	6.6	30.0	12.9	4.9	2.2	23.7
1972	100.0	21.7	7.4	29.4	12.1	4.7	2.1	22.6
1973	100.0	22.9	8.0	29.1	11.8	4.6	1.9	21.7
1974	100.0	23.0	8.1	30.5	11.1	4.4	1.8	21.2
1975	100.0%	23.5%	8.3%	30.9%	10.3%	4.1%	1.8%	21.1%
1976	100.0	24.0	8.1	30.6	9.7	3.9	2.4	21.2
1977	100.0	25.2	9.1	30.6	9.0	3.5	2.2	20.5
1978	100.0	25.7	9.5	31.1	8.4	3.2	2.1	20.0
1979	100.0	26.1	9.7	31.6	8.0	2.9	2.0	19.6
1980	100.0%	27.1%	9.7%	31.5%	7.1%	2.7%	2.1%	19.8%
1981	100.0	27.3	9.4	31.0	6.5	2.6	2.0	21.2
1982	100.0	28.1	8.6	31.0	6.4	2.4	1.9	21.5
1983	100.0	29.0	7.7	31.3	6.3	2.3	1.9	21.5
1984	100.0	30.0	7.9	31.8	6.3	2.0	2.0	20.1
1985	100.0%	29.6%	8.2%	32.3%	6.2%	2.1%	1.8%	19.9%
1986	100.0	29.6	8.1	32.8	6.2	2.0	1.9	19.5
1987	100.0	30.8	8.4	32.4	6.4	1.9	1.9	18.3
1988	100.0	30.3	8.2	32.9	6.5	1.8	1.9	18.3
1989	100.0	31.2	8.4	32.8	6.3	1.8	1.9	17.6
1990	100.0%	32.0%	7.2%	33.2%	6.4%	1.8%	1.9%	17.4%
1991	100.0	32.0	6.6	33.2	6.6	1.9	2.0	17.7
1992	100.0	31.8	6.6	32.8	6.8	1.9	2.0	18.1
1993	100.0	31.9	6.9	32.5	6.7	1.8	2.0	18.3
1994	100.0	31.4	6.9	32.9	6.6	1.8	2.2	18.2
1995	100.0%	31.5%	7.3%	33.1%	6.4%	1.8%	2.4%	17.5%
1996	100.0	31.9	7.0	33.3	6.2	1.8	2.4	17.4
1997	100.0	32.6	6.9	33.2	6.1	1.7	2.3	17.1
1998	100.0	33.8	6.6	32.8	6.0	1.6	2.3	16.9
1999	100.0	34.6	6.2	32.9	5.8	1.6	2.3	16.6
2000	100.0%	36.1%	6.0%	32.3%	5.6%	1.6%	2.0%	16.4%
2001	100.0	37.2	5.7	32.0	5.5	1.5	1.9	16.2
2002	100.0	34.6	4.8	33.6	6.0	1.7	1.8	17.5
2003	100.0	33.3	5.2	33.8	5.9	2.1	1.8	18.0

Note: Does not include unemployment taxes

Source: Department of Commerce, Bureau of the Census.

## E11. State Lottery Sales and Profits

### Fiscal Year 2003

State	Total Sales (\$Millions)	Per Capita Sales (\$Millions)	Total Profits (\$Millions)	Percentage of Revenue Going to State	Change in Sales (FY'02 to FY'03)
Total (a)	\$44,952.6	\$ 155.33	\$ 13,990.59	31.12%	6.6%
Arizona	\$ 322.3	\$ 58.48	\$ 96.29	29.88%	9.3%
California	2,781.6	78.92	1,026.48	36.90	- 4.6
Colorado	391.5	86.51	105.00	26.82	- 4.0
Connecticut	865.3	249.29	257.06	29.71	- 4.7
Delaware (c)	628.1	773.74	213.00	33.91	- 6.8
Florida	\$ 2,868.0	\$ 170.15	\$ 1,035.18	36.09%	23.1%
Georgia	2,604.4	302.33	751.50	28.85	6.3
Idaho	98.0	72.32	20.50	20.92	5.7
Illinois	1,585.6	125.64	540.30	34.07	- 0.3
Indiana	664.4	107.58	175.60	26.43	6.1
Iowa	\$ 187.8	\$ 63.89	\$ 48.10	25.61%	3.6%
Kansas	210.8	77.58	64.30	30.50	10.9
Kentucky	673.5	164.11	180.76	26.84	5.4
Louisiana	311.5	69.43	111.05	35.65	- 0.1
Maine	164.6	126.59	39.25	23.85	4.2
Maryland	\$ 1,322.6	\$ 241.36	\$ 444.89	33.64%	1.2%
Massachusetts	4,197.8	653.08	889.49	21.19	- 0.4
Michigan	1,783.4	177.25	586.04	32.86	5.6
Minnesota	351.8	69.78	79.40	22.57	- 6.7
Missouri	708.6	124.59	193.90	27.36	21.1
Montana	\$ 34.7	\$ 37.94	\$ 7.45	21.48%	3.1%
Nebraska	80.9	46.68	19.97	24.68	9.5
New Hampshire	221.2	172.69	66.57	30.09	3.9
New Jersey	2,074.1	240.98	764.21	36.85	0.3
New Mexico	137.3	73.70	33.10	24.10	2.5
New York	\$ 5,396.0	\$ 281.59	\$ 1,780.36	32.99%	13.5%
Ohio	2,078.2	181.94	641.40	30.86	4.8
Oregon (c)	853.2	241.01	387.70	45.44	4.4
Pennsylvania	2,133.0	172.75	787.70	36.93	10.3
Rhode Island (d)	1,290.5	1,203.55	241.83	18.74	10.2
South Carolina	\$ 724.3	\$ 175.57	\$ 220.56	30.45%	126.4%
South Dakota (d)	647.0	848.60	112.03	17.32	2.7
Texas	3,130.7	142.77	955.20	30.51	5.5
Vermont	79.5	128.69	16.20	20.38	- 3.0
Virginia	1,135.7	154.79	375.20	33.04	2.5
Washington	\$ 460.3	\$ 75.47	\$ 98.52	21.40%	4.9%
West Virginia (c)	1,081.9	598.53	411.00	37.99	27.5
Wisconsin	435.1	79.74	141.50	32.52	1.7
District of Columbia	237.6	419.64	72.00	30.30	12.6

Note: States use different reporting methods, and FY'03 data is unaudited.

(a) Excludes states with no Lottery: Alabama, Alaska, Arkansas, Hawaii, Mississippi, Nevada, North Carolina, North Dakota, Oklahoma, Tennessee, Utah and Wyoming.

(b) The implicit tax rate measures the tax revenue (profits) as a percentage of the value of the lottery ticket (prize money plus administrative costs). The implicit tax rate does not take into account federal or state income tax on winnings.

(c) Includes net VLT sales (Cash in less cash out)

(d) Include gross VLT sales (Cash in)

Source: North American State and Provincial Lottery Association; Census Bureau population data; Tax Foundation calculations

## E12. Gross Debt by State, Total and Per Capita Selected Fiscal Years 1960 – 2002

State	Gross Debt						Per capita 2002
	1960 (\$Millions)	1970 (\$Millions)	1995 (\$Thousands)	2000 (\$Thousands)	2001 (\$Thousands)	2002 (\$Thousands)	
<b>Total</b>	<b>\$18,543</b>	<b>\$42,008</b>	<b>\$427,239,150</b>	<b>\$547,875,824</b>	<b>\$576,599,213</b>	<b>\$640,857,848</b>	<b>\$2,230</b>
Alabama	\$ 241	\$ 743	\$ 3,758,726	\$ 5,291,796	\$ 5,577,158	\$ 6,405,164	\$ 1,430.04
Alaska	3	222	3,232,262	4,150,498	4,507,108	5,307,941	8,280.72
Arizona	12	91	3,037,066	3,101,233	3,710,911	4,347,558	799.04
Arkansas	106	101	1,982,537	2,745,559	2,841,828	3,002,264	1,109.48
California	2,088	5,335	48,197,317	57,170,067	62,343,083	71,262,728	2,035.96
Colorado	\$ 71	\$ 124	\$ 3,368,181	\$ 4,430,790	\$ 4,917,187	\$ 5,419,234	\$ 1,204.01
Connecticut	903	1,920	15,456,310	18,456,275	19,027,060	20,783,595	6,008.56
Delaware	220	421	3,524,495	3,261,043	3,888,567	4,038,455	5,010.49
Florida	283	891	15,369,609	18,181,456	18,613,380	20,265,599	1,214.09
Georgia	295	970	5,621,662	7,085,890	7,520,051	8,242,834	964.75
Hawaii	\$ 196	\$ 528	\$ 5,195,820	\$ 5,592,207	\$ 5,300,649	\$ 5,656,333	\$ 4,557.88
Idaho	7	33	1,302,540	2,279,273	2,341,978	2,544,863	1,894.91
Illinois	676	1,306	21,950,300	28,827,990	30,247,654	34,760,529	2,761.84
Indiana	409	584	5,456,751	7,894,464	8,517,915	9,455,859	1,535.79
Iowa	54	98	2,110,974	2,361,924	2,542,400	3,712,920	1,264.62
Kansas	\$ 202	\$ 224	\$ 1,145,493	\$ 1,911,825	\$ 2,183,859	\$ 2,288,355	\$ 843.79
Kentucky	147	1,224	7,097,496	7,752,521	8,347,565	9,038,631	2,209.93
Louisiana	355	865	8,520,442	7,770,198	7,977,398	9,232,827	2,062.74
Maine	136	232	3,041,348	4,060,463	4,210,901	4,321,366	3,336.96
Maryland	584	1,146	9,438,060	11,365,163	11,661,413	12,308,854	2,258.09
Massachusetts	\$ 1,290	\$ 1,862	\$ 27,734,128	\$ 38,961,069	\$ 42,149,219	\$ 45,216,090	\$ 7,040.81
Michigan	776	959	12,535,217	19,444,881	20,114,054	21,947,042	2,185.31
Minnesota	229	463	4,494,029	5,602,052	5,623,878	6,408,289	1,275.28
Mississippi	181	455	1,924,051	3,222,129	3,819,476	4,159,879	1,450.95
Missouri	85	142	6,714,353	9,819,715	11,373,216	12,692,540	2,238.54
Montana	\$ 49	\$ 82	\$ 2,209,910	\$ 2,557,342	\$ 2,739,648	\$ 2,751,900	\$ 3,024.07
Nebraska	13	74	1,367,815	1,680,323	1,799,628	2,215,191	1,281.94
Nevada	4	34	1,996,136	2,990,150	3,387,247	3,667,666	1,692.51
New Hampshire	92	158	5,781,281	5,498,568	5,607,884	5,396,517	4,235.88
New Jersey	915	1,763	24,357,951	28,938,283	29,727,858	30,748,913	3,585.88
New Mexico	\$ 51	\$ 121	\$ 1,824,098	\$ 3,625,232	\$ 4,304,803	\$ 4,493,374	\$ 2,426.23
New York	2,902	7,388	68,465,667	78,615,990	80,384,892	89,855,964	4,696.14
North Carolina	276	542	4,547,541	9,336,374	9,998,034	11,128,287	1,339.79
North Dakota	15	37	855,350	1,519,729	1,549,350	1,673,109	2,638.97
Ohio	911	1,632	12,295,305	18,087,387	18,748,257	20,008,613	1,753.76
Oklahoma	\$ 193	\$ 740	\$ 3,735,682	\$ 5,663,182	\$ 5,985,516	\$ 6,477,128	\$ 1,855.91
Oregon	281	690	5,481,572	6,234,861	6,417,534	7,667,746	2,178.34
Pennsylvania	1,447	3,220	14,294,000	18,594,981	19,249,044	20,982,531	1,701.88
Rhode Island	96	373	5,515,554	5,681,091	5,832,702	5,855,777	5,482.94
South Carolina	272	351	5,019,617	7,057,310	9,560,312	10,115,612	2,464.82
South Dakota	\$ 6	\$ 30	\$ 1,663,499	\$ 2,304,895	\$ 2,215,512	\$ 2,307,536	\$ 3,036.23
Tennessee	124	416	2,821,948	3,292,314	3,387,622	3,627,931	626.59
Texas	325	1,013	9,921,999	19,228,150	16,815,848	24,008,384	1,104.49
Utah	15	103	2,061,145	3,885,417	4,022,974	4,729,182	2,039.32
Vermont	42	221	1,667,649	2,165,158	2,325,609	2,283,773	3,707.42
Virginia	\$ 188	\$ 323	\$ 8,716,051	\$ 12,010,623	\$ 12,963,092	\$ 13,785,231	\$ 1,891.50
Washington	420	720	8,820,118	11,734,299	12,607,489	13,552,176	2,233.75
West Virginia	297	555	2,585,972	3,730,325	4,091,919	4,537,449	2,513.82
Wisconsin	55	536	8,235,991	11,453,844	12,172,209	14,870,092	2,733.47
Wyoming	9	51	788,132	1,249,515	1,346,322	1,298,017	2,601.24

Note: Gross debt includes short-and long-term debt.

Source: Department of Commerce, Bureau of the Census.

**E13. State Debt by Maturity**  
**End of Selected Fiscal Years 1902 – 2002**  
(\$Millions)

Year	Total	Character			
		Short-term	Long-term		
			Total	Full Faith & Credit	Nonguaranteed
1902	\$ 230	\$ 9	\$ 221	—	—
1913	379	—	—	—	—
1922	1,131	30	1,101	—	—
1927	1,971	—	—	—	—
1932	\$ 2,832	\$ 235	\$ 2,597	—	—
1934	3,248	—	—	—	—
1936	3,413	—	—	—	—
1938	3,343	—	—	—	—
1940	\$ 3,590	—	—	—	—
1942	3,257	\$ 161	\$ 3,096	\$ 2,641	\$ 455
1944	2,776	—	—	—	—
1946	3,253	—	—	—	—
1948	3,676	—	—	—	—
1950	\$ 5,285	—	—	—	—
1952	6,874	\$ 235	\$ 6,640	\$ 4,926	\$ 1,714
1954	9,600	—	—	—	—
1956	12,890	—	—	—	—
1958	15,394	—	—	—	—
1960	\$ 18,543	\$ 415	\$ 18,128	\$ 8,912	\$ 9,216
1961	19,993	—	—	—	—
1962	22,023	411	21,612	10,313	11,300
1963	23,176	—	—	—	—
1964	25,041	641	24,401	11,147	13,254
1965	\$ 27,034	—	—	—	—
1966	29,564	\$ 1,060	\$ 28,504	\$ 12,709	\$ 15,795
1967	32,472	—	—	—	—
1968	35,666	2,045	33,622	14,698	18,923
1969	39,553	—	—	—	—
1970	\$ 42,008	\$ 3,104	\$ 38,903	\$ 17,736	\$ 21,167
1971	—	—	—	—	—
1972	54,453	3,912	50,542	25,228	25,314
1973	59,375	3,674	55,701	28,443	27,258
1974	65,296	3,599	61,697	30,855	30,842
1975	\$ 72,127	\$ 4,580	\$ 67,548	\$ 33,736	\$ 33,812
1976	84,825	6,011	78,814	38,842	39,972
1977	91,640	3,016	88,624	43,010	45,613
1978	102,569	2,897	99,671	46,316	53,356
1979	111,740	2,291	109,449	48,286	61,163
1980	\$ 121,958	\$ 2,137	\$ 119,821	\$ 49,364	\$ 70,457
1981	134,487	2,325	132,521	52,582	79,940
1982	147,470	3,768	143,702	51,507	92,195
1983	167,290	2,595	164,695	55,079	109,617
1984	186,377	3,169	183,208	57,349	125,859
1985	\$ 211,904	\$ 2,792	\$ 209,112	\$ 60,432	\$ 148,680
1986	247,715	1,606	246,109	64,640	181,469
1987	265,506	1,606	263,898	66,344	197,554
1988	276,786	1,338	275,448	68,334	207,114
1989	295,500	2,250	293,251	70,526	222,725
1990	\$ 318,254	\$ 2,764	\$ 315,490	\$ 74,972	\$ 240,518
1991	345,554	3,390	342,164	84,749	257,415
1992	371,901	2,949	368,951	96,598	272,353
1993	389,721	3,870	385,851	103,517	282,334
1994	410,998	4,912	406,086	112,475	293,611
1995	\$ 427,239	\$ 6,100	\$ 421,139	\$ 116,195	\$ 304,944
1996	452,392	5,849	446,543	118,549	327,994
1997	456,657	2,142	454,515	119,514	335,002
1998	483,117	2,169	480,948	124,653	356,294
1999	510,486	2,667	507,819	129,326	378,493
2000	\$ 547,876	\$ 6,379	\$ 541,497	\$ 138,525	\$ 402,972
2001	576,493	3,662	572,830	147,129	425,701
2002	642,202	18,644	623,557	159,501	464,056

Source: Department of Commerce, Bureau of the Census.

## E14. State Revenues, Expenditures, and Surpluses/Deficits by State

### Fiscal Year 2002

(\$Thousands)

State	Total			General (a)		
	Revenue	Expenditures	Surplus or Deficit (-)	Revenue	Expenditures	Surplus or Deficit (-)
<b>Total</b>	<b>\$1,096,347,277</b>	<b>\$1,280,409,689</b>	<b>-\$184,062,412</b>	<b>\$1,060,822,965</b>	<b>\$1,109,346,913</b>	<b>-\$48,523,948</b>
Alabama	\$ 14,942,192	\$ 17,996,418	\$ (3,054,226)	\$ 15,986,065	\$ 16,160,326	\$ (174,261)
Alaska	5,018,805	7,402,469	(2,383,664)	5,422,566	6,702,256	(1,279,690)
Arizona	17,317,801	18,138,516	(820,715)	15,880,467	16,266,256	(385,789)
Arkansas	10,297,487	11,520,781	(1,223,294)	10,533,188	10,634,159	(100,971)
California	151,245,388	184,927,602	(33,682,214)	141,480,665	158,235,437	(16,754,772)
Colorado	\$ 11,809,456	\$ 16,823,158	\$ (5,013,702)	\$ 13,874,720	\$ 14,661,519	\$ (786,799)
Connecticut	16,993,167	20,117,270	(3,124,103)	15,381,824	17,536,472	(2,154,648)
Delaware	4,841,725	4,646,009	195,716	4,633,276	4,232,865	400,411
Florida	47,354,126	51,833,803	(4,479,677)	46,458,867	47,287,084	(828,217)
Georgia	24,846,501	30,052,991	(5,206,490)	26,114,056	27,165,937	(1,051,881)
Hawaii	\$ 5,868,714	\$ 7,445,512	\$ (1,576,798)	\$ 6,042,317	\$ 6,683,606	\$ (641,289)
Idaho	4,494,386	5,233,165	(738,779)	4,381,859	4,623,804	(241,945)
Illinois	41,080,328	49,131,377	(8,051,049)	40,325,138	42,678,167	(2,353,029)
Indiana	20,116,042	22,205,168	(2,089,126)	20,010,507	20,584,712	(574,205)
Iowa	11,130,351	12,720,752	(1,590,401)	11,025,846	11,435,526	(409,680)
Kansas	\$ 9,694,312	\$ 10,591,633	\$ (897,321)	\$ 9,179,259	\$ 9,617,322	\$ (438,063)
Kentucky	16,072,899	18,407,007	(2,334,108)	15,810,192	16,376,481	(566,289)
Louisiana	18,078,549	18,319,273	(240,724)	17,658,826	16,162,265	1,496,561
Maine	5,459,576	6,270,800	(811,224)	5,608,398	5,676,061	(67,663)
Maryland	20,787,889	23,317,261	(2,529,372)	19,909,070	20,704,431	(795,361)
Massachusetts	\$ 26,885,248	\$ 32,847,974	\$ (5,962,726)	\$ 26,475,973	\$ 28,470,834	\$ (1,994,861)
Michigan	43,950,367	49,183,595	(5,233,228)	40,886,394	43,827,413	(2,941,019)
Minnesota	22,150,838	26,692,608	(4,541,770)	21,621,930	23,477,924	(1,855,994)
Mississippi	11,052,453	12,742,438	(1,689,985)	11,043,568	11,461,763	(418,195)
Missouri	19,085,356	20,840,783	(1,755,427)	18,653,645	18,707,684	(54,039)
Montana	\$ 4,033,180	\$ 4,265,076	\$ (231,896)	\$ 3,721,242	\$ 3,784,702	\$ (63,460)
Nebraska	6,001,930	6,536,970	(535,040)	5,987,028	6,219,242	(232,214)
Nevada	6,888,159	7,348,095	(459,936)	6,167,176	6,242,231	(75,055)
New Hampshire	4,628,606	4,822,038	(193,432)	4,382,896	4,175,998	206,898
New Jersey	32,709,241	41,987,647	(9,278,406)	33,896,598	32,935,974	960,624
New Mexico	\$ 8,755,514	\$ 10,093,226	\$ (1,337,712)	\$ 8,487,306	\$ 9,222,836	\$ (735,530)
New York	104,377,905	119,079,463	(14,701,558)	92,741,080	96,409,435	(3,668,355)
North Carolina	31,523,608	33,123,528	(1,599,920)	29,972,482	29,537,271	435,211
North Dakota	3,016,825	3,020,393	(3,568)	2,868,404	2,812,686	55,718
Ohio	45,438,904	52,593,597	(7,154,693)	40,232,128	42,361,985	(2,129,857)
Oklahoma	\$ 13,133,991	\$ 14,727,332	\$ (1,593,341)	\$ 12,761,043	\$ 12,904,144	\$ (143,101)
Oregon	14,815,282	18,029,157	(3,213,875)	14,304,517	14,884,121	(579,604)
Pennsylvania	45,812,745	55,165,917	(9,353,172)	46,192,437	47,142,419	(949,982)
Rhode Island	4,891,253	5,766,687	(875,434)	4,835,556	4,842,611	(7,055)
South Carolina	16,657,590	20,009,040	(3,351,450)	14,137,401	17,048,314	(2,910,913)
South Dakota	\$ 2,490,576	\$ 2,771,705	\$ (281,129)	\$ 2,603,960	\$ 2,554,212	\$ 49,748
Tennessee	17,951,931	20,029,048	(2,077,117)	17,619,979	18,489,355	(869,376)
Texas	60,740,658	70,426,307	(9,685,649)	62,333,570	61,922,815	410,755
Utah	8,467,827	10,107,055	(1,639,228)	8,623,370	9,142,538	(519,168)
Vermont	3,264,342	3,516,311	(251,969)	3,233,961	3,295,809	(61,848)
Virginia	\$ 23,586,043	\$ 28,097,840	\$ (4,511,797)	\$ 24,852,133	\$ 25,599,361	\$ (747,228)
Washington	23,813,123	30,378,008	(6,564,885)	22,775,123	25,160,311	(2,385,188)
West Virginia	9,130,217	9,409,434	(279,217)	8,052,506	7,560,308	492,198
Wisconsin	20,874,265	26,749,270	(5,875,005)	22,874,127	23,118,991	(244,864)
Wyoming	2,769,606	2,948,182	(178,576)	2,768,326	2,608,940	159,386

(a) General revenue and expenditures exclude utilities, liquor stores, and insurance trust transactions.

Source: Department of Commerce, Bureau of the Census.

**E15. State Revenues, Expenditures, and Surpluses/Deficits by State, Per Capita**  
Fiscal Year 2002

State	Total						General (a)					
	Revenue	Rank	Expenditures	Rank	Surplus or Deficit (-)	Rank	Revenue	Rank	Expenditures	Rank	Surplus or Deficit (-)	Rank
Total	\$ 4,030	—	\$ 4,706	—	\$ (677)	—	\$ 3,899	—	\$ 4,077	—	\$ (178)	—
Alabama	\$ 1,150	42	\$ 1,696	35	\$ (546)	43	\$ 1,242	43	\$ 1,535	32	(293)	42
Alaska	28,003	1	29,330	1	(1,327)	1	25,679	1	26,303	1	(624)	1
Arizona	2,168	49	2,425	45	(258)	44	2,217	44	2,239	45	(21)	33
Arkansas	59,357	29	72,575	31	(13,219)	16	55,524	16	62,100	24	(6,575)	28
California	358	17	509	16	(152)	14	420	14	444	13	(24)	36
Colorado	\$ 4,212	43	\$ 4,987	37	\$ (774)	38	\$ 3,813	38	\$ 4,347	39	\$ (534)	30
Connecticut	1,476	11	1,417	7	60	32	1,413	32	1,291	9	122	3
Delaware	63,040	3	69,004	3	(5,964)	13	61,849	13	62,951	2	(1,103)	2
Florida	1,650	47	1,995	49	(346)	24	1,734	24	1,804	48	(70)	39
Georgia	757	40	961	47	(203)	15	780	15	862	44	(83)	35
Hawaii	\$ 3,787	5	\$ 4,410	2	\$ (623)	35	\$ 3,692	35	\$ 3,896	3	\$ (204)	38
Idaho	32,956	32	39,415	34	(6,459)	21	32,351	21	34,238	33	(1,888)	26
Illinois	1,661	38	1,833	39	(172)	28	1,652	28	1,699	42	(47)	18
Indiana	1,876	48	2,144	41	(268)	48	1,858	48	1,927	38	(69)	27
Iowa	3,381	30	3,694	27	(313)	23	3,201	23	3,354	23	(153)	47
Kansas	\$ 6,065	46	\$ 6,946	40	\$ (881)	46	\$ 5,966	46	\$ 6,179	40	\$ (214)	50
Kentucky	4,572	23	4,633	23	(61)	19	4,466	19	4,087	22	378	25
Louisiana	1,249	28	1,435	28	(186)	22	1,283	22	1,299	28	(15)	17
Maine	16,608	16	18,629	21	(2,021)	11	15,906	11	16,541	19	(635)	6
Maryland	5,209	35	6,364	32	(1,155)	29	5,130	29	5,516	34	(387)	14
Massachusetts	\$ 7,126	19	\$ 7,975	8	\$ (849)	50	\$ 6,629	50	\$ 7,106	7	\$ (477)	37
Michigan	2,248	14	2,709	19	(461)	12	2,194	12	2,383	15	(188)	10
Minnesota	2,320	8	2,675	11	(355)	4	2,319	4	2,406	11	(88)	11
Mississippi	6,904	33	7,539	29	(635)	36	6,748	36	6,768	25	(20)	40
Missouri	739	39	781	44	(42)	17	681	17	693	43	(12)	21

*Continued*

**E15. State Revenues, Expenditures, and Surpluses/Deficits by State,  
Per Capita (continued)  
Fiscal Year 2002**

State	Total						General (a)					
	Revenue	Rank	Expenditures	Rank	Surplus or Deficit (-)	Rank	Revenue	Rank	Expenditures	Rank	Surplus or Deficit (-)	Rank
Montana	\$ 6,805	25	\$ 7,412	17	\$ (607)	39	\$ 6,788	39	\$ 7,052	16	\$ (263)	34
Nebraska	4,138	45	4,414	42	(276)	40	3,705	40	3,750	35	(45)	23
Nevada	2,582	24	2,690	33	(108)	10	2,445	10	2,329	37	115	48
New Hampshire	27,319	44	35,068	46	(7,749)	33	28,311	33	27,508	49	802	31
New Jersey	1,077	13	1,241	18	(165)	7	1,044	7	1,134	30	(90)	4
New Mexico	\$ 60,047	10	\$ 68,505	6	\$ (8,458)	30	\$ 53,353	30	\$ 55,463	6	\$ (2,110)	49
New York	1,733	4	1,821	4	(88)	18	1,648	18	1,624	5	24	24
North Carolina	396	21	396	30	(0)	5	376	5	369	27	7	20
North Dakota	71,591	18	82,864	14	(11,273)	27	63,387	27	66,743	10	(3,356)	13
Ohio	1,167	20	1,309	26	(142)	6	1,134	6	1,147	36	(13)	32
Oklahoma	\$ 4,418	41	\$ 5,376	38	\$ (958)	31	\$ 4,266	31	\$ 4,439	46	\$ (173)	16
Oregon	13,851	15	16,678	12	(2,828)	20	13,965	20	14,253	17	(287)	22
Pennsylvania	408	26	481	24	(73)	26	403	26	404	29	(1)	29
Rhode Island	16,825	6	20,210	9	(3,385)	2	14,280	2	17,220	12	(2,940)	7
South Carolina	643	36	715	22	(73)	49	672	49	659	26	13	45
South Dakota	\$ 24,506	31	\$ 27,342	43	\$ (2,835)	9	\$ 24,053	9	\$ 25,240	41	\$ (1,187)	19
Tennessee	11,103	50	12,873	48	(1,770)	42	11,394	42	11,319	47	75	43
Texas	424	37	506	50	(82)	8	432	8	458	50	(26)	12
Utah	1,538	27	1,657	25	(119)	45	1,524	45	1,553	21	(29)	46
Vermont	39,777	9	47,387	10	(7,609)	25	41,913	25	43,173	8	(1,260)	5
Virginia	\$ 3,475	34	\$ 4,433	36	\$ (958)	47	\$ 3,324	47	\$ 3,672	31	\$ (348)	41
Washington	1,591	12	1,639	13	(49)	34	1,403	34	1,317	14	86	44
West Virginia	11,545	22	14,794	15	(3,249)	37	12,651	37	12,786	18	(135)	15
Wisconsin	528	7	562	20	(34)	41	528	41	498	20	30	9
Wyoming	0	2	0	5	0	3	0	3	0	4	0	8

(a) General revenue and expenditures exclude utilities, liquor stores, and insurance trust transactions.

Source: Department of Commerce, Bureau of the Census.

**E16. State Revenues, Expenditures, and Surpluses/Deficits by State,  
Per \$1,000 of Personal Income  
Fiscal Year 2002**

State	Total			General (a)		
	Revenue	Expenditures	Surplus or Deficit (-)	Revenue	Expenditures	Surplus or Deficit (-)
Total	\$ 127	\$ 149	(\$21)	\$ 123	\$ 129	(\$6)
Alabama	\$ 46	\$ 68	\$ (22)	\$ 50	\$ 62	\$ (12)
Alaska	899	941	(43)	824	844	(20)
Arizona	77	86	(9)	78	79	(1)
Arkansas	2,489	3,044	(554)	2,329	2,604	2
California	10	15	(4)	12	13	0
Colorado	\$ 116	\$ 137	\$ (21)	\$ 105	\$ 120	\$ 1
Connecticut	33	32	1	32	29	3
Delaware	1,863	2,039	(176)	1,828	1,861	(33)
Florida	53	64	(11)	56	58	(2)
Georgia	25	31	(7)	25	28	(3)
Hawaii	\$ 128	\$ 149	\$ (21)	\$ 124	\$ 131	\$ (7)
Idaho	1,278	1,529	(251)	1,255	1,328	(73)
Illinois	49	54	(5)	49	50	3
Indiana	65	75	(9)	65	67	(2)
Iowa	121	133	(11)	115	120	(5)
Kansas	\$ 211	\$ 242	\$ (31)	\$ 208	\$ 215	\$ (7)
Kentucky	180	182	(2)	175	161	15
Louisiana	51	59	(8)	53	53	5
Maine	618	693	(75)	592	615	(24)
Maryland	145	177	(32)	143	154	(11)
Massachusetts	\$ 177	\$ 199	(21)	\$ 165	\$ 177	\$ (12)
Michigan	73	89	(15)	72	78	(6)
Minnesota	68	78	(10)	68	70	(3)
Mississippi	311	339	(29)	304	304	(1)
Missouri	26	27	(1)	24	24	(0)
Montana	\$ 283	\$ 308	\$ (25)	\$ 282	\$ 293	\$ (11)
Nebraska	141	151	(9)	126	128	(2)
Nevada	75	78	(3)	71	68	3
New Hampshire	766	983	(217)	793	771	22
New Jersey	27	31	(4)	26	28	(2)
New Mexico	\$ 2,557	\$ 2,918	(360)	\$ 2,272	\$ 2,362	\$ (90)
New York	46	49	(2)	44	43	1
North Carolina	13	13	(0)	13	13	3
North Dakota	2,763	3,198	(435)	2,446	2,576	(129)
Ohio	40	45	(5)	39	39	0
Oklahoma	\$ 174	\$ 212	\$ (38)	\$ 168	\$ 175	\$ (7)
Oregon	468	563	(96)	472	481	(10)
Pennsylvania	13	15	(2)	13	13	(0)
Rhode Island	528	635	(106)	448	541	(92)
South Carolina	25	28	(3)	26	25	0
South Dakota	\$ 897	\$ 1,000	(104)	\$ 880	\$ 923	\$ (43)
Tennessee	394	456	(63)	404	401	3
Texas	14	17	(3)	14	15	(1)
Utah	60	65	(5)	60	61	(1)
Vermont	1,377	1,640	(263)	1,451	1,495	(44)
Virginia	\$ 104	\$ 133	\$ (29)	\$ 100	\$ 110	\$ (2)
Washington	48	49	(1)	42	39	3
West Virginia	515	660	(145)	564	570	(6)
Wisconsin	18	19	(1)	18	17	1
Wyoming	0	0	0	0	0	8

(a) General revenue and expenditures exclude utilities, liquor stores, and insurance trust transactions.

Source: Department of Commerce, Bureau of the Census.

**E17. State Expenditures by State**  
**Selected Fiscal Years 1980 – 2002**  
(\$Millions)

State	1980	1990	1996	1997	1999	2000	2002
Total	\$ 257,812.0	\$ 572,318.4	\$ 859,599.1	\$ 894,132.1	\$ 998,365.1	\$ 1,084,097.2	\$ 1,280,409.7
Alabama	\$ 4,001.9	\$ 8,119.1	\$ 12,126.6	\$ 12,944.9	\$ 14,701.9	\$ 15,872.6	\$ 17,996.4
Alaska	2,032.7	4,687.6	5,629.5	5,722.5	6,140.6	6,611.2	7,402.5
Arizona	2,637.3	8,264.8	11,898.1	12,418.7	14,278.4	16,315.9	18,138.5
Arkansas	2,147.5	4,223.3	7,050.5	7,684.7	8,943.1	9,589.2	11,520.8
California	32,812.2	78,867.3	113,361.4	117,209.4	133,672.9	149,772.3	184,927.6
Colorado	\$ 2,804.8	\$ 6,510.2	\$ 10,216.9	\$ 10,861.2	\$ 13,148.4	\$ 13,929.8	\$ 16,823.2
Connecticut	3,341.3	9,885.7	13,529.6	13,826.0	15,213.5	16,723.2	20,117.3
Delaware	886.2	2,127.8	3,248.2	3,403.6	3,940.8	4,210.7	4,646.0
Florida	7,386.8	21,722.5	36,454.2	37,463.9	42,458.9	45,207.9	51,833.8
Georgia	4,900.7	12,213.3	20,013.0	21,975.4	23,203.1	24,812.9	30,053.0
Hawaii	\$ 1,660.0	\$ 3,832.0	\$ 5,946.7	\$ 6,093.4	\$ 6,265.7	\$ 6,604.6	\$ 7,445.5
Idaho	1,041.3	2,046.8	3,501.3	3,674.2	4,230.3	4,492.6	5,233.2
Illinois	12,428.8	22,072.3	34,111.3	35,301.9	38,314.0	41,182.9	49,131.4
Indiana	4,866.8	10,414.0	15,367.7	16,379.0	18,613.8	20,289.4	22,205.2
Iowa	3,411.8	6,317.2	8,853.2	9,347.8	10,320.5	11,453.1	12,720.8
Kansas	\$ 2,254.0	\$ 4,704.6	\$ 7,275.8	\$ 7,445.1	\$ 8,370.7	\$ 9,123.9	\$ 10,591.6
Kentucky	4,569.1	7,771.6	11,842.4	12,949.0	14,777.7	15,682.4	18,407.0
Louisiana	4,886.7	9,420.5	14,029.8	14,285.7	15,705.9	16,553.7	18,319.3
Maine	1,325.9	3,044.4	4,239.8	4,441.3	4,864.9	5,448.1	6,270.8
Maryland	5,434.8	11,299.4	15,554.0	16,199.5	17,593.4	19,370.1	23,317.3
Massachusetts	\$ 7,336.1	\$ 18,736.2	\$ 24,949.7	\$ 25,790.7	\$ 28,030.3	\$ 29,478.2	\$ 32,848.0
Michigan	12,633.6	23,097.7	35,079.7	36,092.2	38,798.0	42,748.9	49,183.6
Minnesota	5,417.9	11,355.5	17,325.3	18,443.3	20,387.6	23,326.0	26,692.6
Mississippi	2,690.8	4,837.5	8,216.9	9,005.7	9,926.8	10,972.2	12,742.4
Missouri	3,996.1	8,325.6	12,944.5	14,229.7	16,524.9	17,293.1	20,840.8
Montana	\$ 1,005.0	\$ 2,006.9	\$ 3,136.2	\$ 3,203.9	\$ 3,512.0	\$ 3,718.2	\$ 4,265.1
Nebraska	1,392.2	2,884.7	4,489.7	4,801.7	5,183.6	5,772.4	6,537.0
Nevada	1,097.6	2,928.6	4,831.3	5,129.6	6,103.2	6,047.3	7,348.1
New Hampshire	889.4	1,971.7	3,240.0	3,323.5	3,594.3	4,366.1	4,822.0
New Jersey	8,536.8	21,848.7	32,314.9	29,432.0	32,058.4	34,783.2	41,987.6
New Mexico	\$ 1,744.2	\$ 4,172.4	\$ 6,747.6	\$ 7,058.7	\$ 8,089.4	\$ 8,700.6	\$ 10,093.2
New York	24,977.9	59,138.6	82,420.2	84,051.6	92,583.5	96,924.8	119,079.5
North Carolina	5,732.5	13,492.8	21,220.8	22,864.5	26,830.1	29,615.1	33,123.5
North Dakota	909.9	1,754.9	2,063.6	2,425.7	2,674.5	2,855.7	3,020.4
Ohio	11,397.4	25,237.0	35,517.3	37,406.9	41,113.3	44,630.6	52,593.6
Oklahoma	\$ 3,249.0	\$ 6,514.5	\$ 9,265.5	\$ 9,592.7	\$ 10,655.5	\$ 10,629.6	\$ 14,727.3
Oregon	3,456.0	6,352.4	11,857.9	12,388.2	13,964.7	15,776.1	18,029.2
Pennsylvania	12,644.0	24,531.0	38,698.5	39,296.3	44,236.8	47,681.7	55,165.9
Rhode Island	1,361.0	3,013.8	4,061.4	4,001.8	4,378.2	4,648.0	5,766.7
South Carolina	3,325.3	7,909.9	12,399.9	12,818.0	14,483.0	16,236.7	20,009.0
South Dakota	\$ 739.5	\$ 1,343.7	\$ 1,983.5	\$ 2,070.5	\$ 2,271.7	\$ 2,403.1	\$ 2,771.7
Tennessee	3,873.7	8,402.7	13,723.0	14,284.3	15,890.0	16,853.4	20,029.0
Texas	11,486.9	26,027.3	46,081.8	48,887.4	54,761.3	60,425.4	70,426.3
Utah	1,754.8	3,857.3	6,171.8	6,817.8	7,809.6	8,591.8	10,107.1
Vermont	675.9	1,565.0	2,061.1	2,123.3	2,602.6	3,219.4	3,516.3
Virginia	\$ 5,393.2	\$ 12,631.7	\$ 17,832.9	\$ 19,286.5	\$ 22,739.2	\$ 24,314.0	\$ 28,097.8
Washington	5,714.6	13,566.8	21,085.7	22,206.9	24,229.8	25,901.8	30,378.0
West Virginia	2,678.6	4,211.7	6,576.4	7,145.5	7,335.8	7,551.8	9,409.4
Wisconsin	6,074.1	11,416.4	16,989.9	18,199.5	20,465.8	22,833.5	26,749.3
Wyoming	797.4	1,641.2	2,062.1	2,126.8	2,372.9	2,552.6	2,948.2

Source: Department of Commerce, Bureau of the Census.

**E18. State Expenditures by Function by State**  
**Fiscal Year 2002**  
(\$Thousands)

State	Total	Public Education	Highways	Welfare	Health & Hospitals	Police & Fire Protection	Administration (a)	Insurance Trust (b)	Payment to Local Government	Other (c)
<b>Total</b>	<b>\$ 1,280,409,689</b>	<b>\$ 162,054,012</b>	<b>\$ 71,248</b>	<b>\$ 239,903,027</b>	<b>\$ 66,802</b>	<b>\$ 10,705,936</b>	<b>\$ 41,177,040</b>	<b>\$ 147,285,899</b>	<b>\$ 364,789,480</b>	<b>\$ 314,356,245</b>
Alabama	\$ 17,996,418	\$ 3,231,288	\$ 1,064	\$ 4,110,058	\$ 1,821	\$ 128,801	\$ 415,209	\$ 1,675,057	\$ 4,095,562	\$ 4,337,558
Alaska	7,402,469	882,046	667	1,028,749	141	77,758	364,837	646,906	1,055,596	3,345,769
Arizona	18,138,516	2,212,432	1,127	2,779,969	610	166,831	542,295	1,845,124	6,968,635	3,621,493
Arkansas	11,520,781	1,832,298	942	2,577,745	722	71,768	411,078	886,622	3,071,214	2,668,392
California	184,927,602	17,288,569	5,696	23,014,323	6,835	1,376,082	6,933,060	21,181,255	74,687,370	40,434,412
Colorado	\$ 16,823,158	\$ 3,009,024	\$ 1,134	\$ 2,283,219	\$ 894	\$ 103,053	\$ 422,050	\$ 2,151,419	\$ 4,295,239	\$ 4,557,126
Connecticut	20,117,270	2,218,473	817	3,361,839	1,749	164,226	913,121	2,270,981	3,734,962	7,451,102
Delaware	4,646,009	732,897	332	659,038	311	70,807	351,408	338,609	822,544	1,670,063
Florida	51,833,803	5,105,358	4,707	11,873,673	2,839	425,266	1,932,140	4,460,318	14,053,858	13,975,644
Georgia	30,052,991	5,010,529	1,990	6,012,846	1,094	272,130	680,850	2,886,446	8,644,827	6,542,279
Hawaii	\$ 7,445,512	\$ 2,257,402	\$ 236	\$ 1,111,750	\$ 620	\$ 9,228	\$ 376,034	\$ 761,906	\$ 130,387	\$ 2,797,950
Idaho	5,233,165	704,040	383	1,003,118	143	45,973	211,086	557,903	1,407,058	1,303,461
Illinois	49,131,377	6,128,466	2,983	9,429,426	3,348	392,153	1,319,877	6,453,210	13,090,976	12,310,939
Indiana	22,205,168	4,146,121	1,255	4,804,551	749	200,006	767,851	1,620,456	6,556,774	4,107,406
Iowa	12,720,752	2,139,908	939	2,572,934	865	86,461	497,392	1,206,060	3,326,499	2,889,694
Kansas	\$ 10,591,633	\$ 1,578,463	\$ 967	\$ 1,963,003	\$ 542	\$ 63,403	\$ 502,328	\$ 974,311	\$ 2,971,413	\$ 2,537,204
Kentucky	18,407,007	2,981,347	1,614	4,762,386	844	189,524	682,808	2,030,526	3,559,669	4,198,288
Louisiana	18,319,273	2,771,250	951	3,310,858	1,932	250,114	577,908	2,154,413	4,168,290	5,083,557
Maine	6,270,800	699,351	439	1,761,629	413	60,455	261,251	538,474	1,009,582	1,939,207
Maryland	23,317,261	3,413,900	1,196	4,625,372	1,249	387,251	844,086	2,137,813	5,235,506	6,670,889
Massachusetts	\$ 32,847,974	\$ 3,187,581	\$ 2,628	\$ 5,664,638	\$ 2,399	\$ 362,699	\$ 1,277,967	\$ 4,044,237	\$ 6,283,972	\$ 12,021,854
Michigan	49,183,595	6,590,288	1,250	9,068,702	2,318	336,613	932,106	4,855,395	19,067,058	8,329,865
Minnesota	26,692,608	3,496,238	1,080	6,071,269	541	202,552	672,031	3,214,684	8,271,462	4,762,751
Mississippi	12,742,438	1,697,760	776	3,213,913	894	67,902	203,766	1,138,143	3,456,588	2,962,696
Missouri	20,840,783	2,555,874	1,609	5,377,144	1,361	211,894	547,846	2,133,099	5,073,185	4,938,772

*Continued*

**E18. State Expenditures by Function by State (continued)**  
**Fiscal Year 2002**  
(\$Thousands)

State	Total	Public Education	Highways	Welfare	Health & Hospitals	Police & Fire Protection	Administration (a)	Insurance Trust (b)	Payment to Local Government	Other (c)
Montana	\$ 4,265,076	\$ 637,400	\$ 436	\$ 643,020	\$ 287	\$ 43,257	\$ 218,190	\$ 442,388	\$ 910,845	\$ 1,369,253
Nebraska	6,536,970	1,115,849	526	1,647,165	274	66,750	164,848	317,728	1,820,137	1,403,693
Nevada	7,348,095	903,787	568	1,003,929	310	63,671	198,158	937,172	2,432,909	1,807,591
New Hampshire	4,822,038	630,215	347	878,680	162	36,800	193,452	367,321	1,178,642	1,536,419
New Jersey	41,987,647	4,558,333	1,977	5,662,876	2,135	347,190	1,359,144	6,789,780	9,320,357	13,945,854
New Mexico	\$ 10,093,226	\$ 1,467,571	\$ 925	\$ 2,028,295	\$ 739	\$ 88,817	\$ 358,265	\$ 870,390	\$ 2,768,420	\$ 2,509,804
New York	119,079,463	7,619,493	3,222	23,328,217	4,756	623,391	3,960,715	13,199,899	38,982,253	31,357,516
North Carolina	33,123,528	4,602,025	2,574	6,521,666	1,921	336,111	816,862	3,586,257	9,450,766	7,805,346
North Dakota	3,020,393	562,587	311	625,824	80	13,903	104,385	207,707	585,521	920,076
Ohio	52,593,597	6,515,097	2,255	9,723,455	2,234	256,546	1,961,432	9,904,185	15,052,078	9,176,315
Oklahoma	\$ 14,727,332	\$ 2,520,360	\$ 1,010	\$ 3,156,200	\$ 527	\$ 91,636	\$ 480,895	\$ 1,458,085	\$ 3,377,045	\$ 3,641,574
Oregon	18,029,157	2,040,242	587	3,795,606	1,401	171,170	901,671	3,008,227	4,212,673	3,897,580
Pennsylvania	55,165,917	7,304,027	4,066	12,160,406	2,749	906,273	1,401,473	7,138,311	12,787,590	13,461,022
Rhode Island	5,766,687	671,757	260	1,659,392	295	47,946	259,607	815,206	749,034	1,563,190
South Carolina	20,009,040	2,763,391	1,276	4,360,120	1,542	221,406	561,369	2,005,519	4,241,010	5,853,407
South Dakota	\$ 2,771,705	\$ 377,168	\$ 390	\$ 592,694	\$ 125	\$ 22,400	\$ 103,417	\$ 217,493	\$ 506,347	\$ 951,671
Tennessee	20,029,048	3,315,146	1,206	6,319,314	1,237	131,690	459,698	1,534,777	4,477,936	3,788,044
Texas	70,426,307	11,557,756	5,111	14,606,999	4,385	395,399	1,515,078	8,503,492	16,680,780	17,157,307
Utah	10,107,055	2,350,970	728	1,573,411	685	103,937	463,112	866,014	2,170,884	2,577,314
Vermont	3,516,311	523,562	239	756,196	82	50,868	197,208	174,766	918,858	894,533
Virginia	\$ 28,097,840	\$ 4,656,808	\$ 2,587	\$ 3,622,277	\$ 2,186	\$ 547,206	\$ 1,152,637	\$ 2,178,370	\$ 8,369,313	\$ 7,566,456
Washington	30,378,008	4,824,643	1,254	6,151,140	2,088	241,022	541,929	4,878,228	6,806,350	6,931,353
West Virginia	9,409,434	1,180,866	986	2,135,874	299	47,790	429,462	1,794,735	1,453,707	2,365,715
Wisconsin	26,749,270	3,197,496	1,272	4,135,984	968	102,421	633,302	3,630,279	9,523,191	5,524,356
Wyoming	2,948,182	286,560	354	372,135	104	25,386	100,346	296,203	974,608	892,486

(a) Includes financial, judicial and legal, general public building, and other governmental administration.

(b) Includes employee retirement, unemployment compensation, workers compensation, and other social programs.

(c) Includes interest, utilities, liquor stores and other remaining categories.

Note: No 2001 Expenditure data available

Source: Department of Commerce, Bureau of the Census.

**E19. State Expenditures by Character by State**  
**Fiscal Year 2002**  
(\$Thousands)

State	Total	Total Direct	Current Operation	Capital Outlay	Assistance and Subsidies	Interest	Insurance Trust	Payments to Other Governments
<b>Total</b>	<b>\$1,280,409,689</b>	<b>\$915,620,209</b>	<b>\$620,882,668</b>	<b>\$89,918,425</b>	<b>\$24,313,447</b>	<b>\$33,219,770</b>	<b>\$147,285,899</b>	<b>\$364,789,480</b>
Alabama	\$ 17,996,418	\$ 13,900,856	\$ 9,609,567	\$ 1,445,150	\$ 929,215	\$ 241,867	\$ 1,675,057	\$ 4,095,562
Alaska	7,402,469	6,346,873	4,510,069	750,832	157,835	281,231	646,906	1,055,596
Arizona	18,138,516	11,169,881	7,620,890	1,014,488	499,873	189,506	1,845,124	6,968,635
Arkansas	11,520,781	8,449,567	6,245,110	959,132	220,314	138,389	886,622	3,071,214
California	184,927,602	110,240,232	77,760,950	5,540,777	1,790,304	3,966,946	21,181,255	74,687,370
Colorado	\$ 16,823,158	\$ 12,527,919	\$ 8,563,784	\$ 1,333,119	\$ 148,330	\$ 331,267	\$ 2,151,419	\$ 4,295,239
Connecticut	20,117,270	16,382,308	10,798,157	1,733,928	441,304	1,137,938	2,270,981	3,734,962
Delaware	4,646,009	3,823,465	2,704,016	446,117	79,461	255,262	338,609	822,544
Florida	51,833,803	37,779,945	26,040,503	5,106,258	1,120,885	1,051,981	4,460,318	14,053,858
Georgia	30,052,991	21,408,164	14,298,161	2,974,074	816,236	433,247	2,886,446	8,644,827
Hawaii	\$ 7,445,512	\$ 7,315,125	\$ 5,348,259	\$ 600,966	\$ 141,698	\$ 462,296	\$ 761,906	\$ 130,387
Idaho	5,233,165	3,826,107	2,616,035	402,407	108,221	141,541	557,903	1,407,058
Illinois	49,131,377	36,040,401	22,987,904	3,440,150	1,312,210	1,846,927	6,453,210	13,090,976
Indiana	22,205,168	15,648,394	11,670,111	1,611,798	348,586	397,443	1,620,456	6,556,774
Iowa	12,720,752	9,394,253	6,718,141	1,072,701	274,217	123,134	1,206,060	3,326,499
Kansas	\$ 10,591,633	\$ 7,620,220	\$ 5,362,456	\$ 898,180	\$ 258,460	\$ 126,813	\$ 974,311	\$ 2,971,413
Kentucky	18,407,007	14,847,338	10,306,625	1,669,542	390,905	449,740	2,030,526	3,559,669
Louisiana	18,319,273	14,150,983	9,734,549	1,153,171	603,133	505,717	2,154,413	4,168,290
Maine	6,270,800	5,261,218	3,913,967	377,428	193,165	238,184	538,474	1,009,582
Maryland	23,317,261	18,081,755	12,687,895	1,881,131	664,227	710,689	2,137,813	5,235,506
Massachusetts	\$ 32,847,974	\$ 26,564,002	\$ 15,690,928	\$ 3,486,483	\$ 606,723	\$ 2,735,631	\$ 4,044,237	\$ 6,283,972
Michigan	49,183,595	30,116,537	21,513,029	1,988,060	696,416	1,063,637	4,855,395	19,067,058
Minnesota	26,692,608	18,421,146	12,902,138	1,275,643	674,311	354,370	3,214,684	8,271,462
Mississippi	12,742,438	9,285,850	6,774,658	992,105	170,082	210,862	1,138,143	3,456,588
Missouri	20,840,783	15,767,598	10,921,216	1,556,163	589,155	567,965	2,133,099	5,073,185

*Continued*

**E19. State Expenditures by Character by State (continued)**  
**Fiscal Year 2002**  
(\$Thousands)

State	Total	Total Direct	Current Operation	Capital Outlay	Assistance and Subsidies	Interest	Insurance Trust	Payments to Other Governments
Montana	\$ 4,265,076	\$ 3,354,231	\$ 2,268,655	\$ 426,510	\$ 74,015	\$ 142,663	\$ 442,388	\$ 910,845
Nebraska	6,536,970	4,716,833	3,620,294	558,075	110,941	109,795	317,728	1,820,137
Nevada	7,348,095	4,915,186	3,290,556	450,483	86,852	150,123	937,172	2,432,909
New Hampshire	4,822,038	3,643,396	2,549,480	306,427	98,336	321,832	367,321	1,178,642
New Jersey	41,987,647	32,667,290	20,634,445	3,652,122	385,053	1,205,890	6,789,780	9,320,357
New Mexico	\$ 10,093,226	\$ 7,324,806	\$ 5,414,074	\$ 566,743	\$ 281,419	\$ 192,180	\$ 870,390	\$ 2,768,420
New York	119,079,463	80,097,210	50,624,333	10,618,790	1,047,880	4,606,308	13,199,899	38,982,253
North Carolina	33,123,528	23,672,762	16,562,481	2,393,822	547,512	582,690	3,586,257	9,450,766
North Dakota	3,020,393	2,434,872	1,819,601	287,461	33,501	86,602	207,707	585,521
Ohio	52,593,597	37,541,519	21,849,758	3,100,590	1,552,032	1,134,954	9,904,185	15,052,078
Oklahoma	\$ 14,727,332	\$ 11,350,287	\$ 8,111,484	\$ 1,256,138	\$ 189,762	\$ 334,818	\$ 1,458,085	\$ 3,377,045
Oregon	18,029,157	13,816,484	9,392,767	834,206	330,751	250,533	3,008,227	4,212,673
Pennsylvania	55,165,917	42,378,327	29,418,312	3,544,844	1,203,834	1,073,026	7,138,311	12,787,590
Rhode Island	5,766,687	5,017,653	3,315,792	431,019	199,119	256,517	815,206	749,034
South Carolina	20,009,040	15,768,030	10,962,157	1,594,880	428,518	776,956	2,005,519	4,241,010
South Dakota	\$ 2,771,705	\$ 2,265,358	\$ 1,474,657	\$ 406,190	\$ 46,936	\$ 120,082	\$ 217,493	\$ 506,347
Tennessee	20,029,048	15,551,112	11,921,915	1,406,644	489,504	198,272	1,534,777	4,477,936
Texas	70,426,307	53,745,527	36,999,139	5,891,106	1,401,570	950,220	8,503,492	16,680,780
Utah	10,107,055	7,936,171	5,662,686	965,358	254,522	187,591	866,014	2,170,884
Vermont	3,516,311	2,597,453	1,965,533	210,890	112,251	134,013	174,766	918,858
Virginia	\$ 28,097,840	\$ 19,728,527	\$ 14,074,422	\$ 2,328,934	\$ 425,316	\$ 721,485	\$ 2,178,370	\$ 8,369,313
Washington	30,378,008	23,571,658	14,844,524	2,172,232	1,002,738	673,936	4,878,228	6,806,350
West Virginia	9,409,434	7,955,727	5,027,819	730,337	165,315	237,521	1,794,735	1,453,707
Wisconsin	26,749,270	17,226,079	10,508,590	1,773,219	577,135	736,856	3,630,279	9,523,191
Wyoming	2,948,182	1,973,574	1,270,076	301,602	33,369	72,324	296,203	974,608

Source: Department of Commerce, Bureau of the Census.

**E20. State Public Education Expenditures by State**  
**Selected Fiscal Years 1980 – 2002**  
(\$Millions)

State	1980	1990	1995	2000	2002
<b>Total</b>	<b>\$35,250.6</b>	<b>\$75,496.6</b>	<b>\$106,565.1</b>	<b>\$138,330.0</b>	<b>\$162,054,012</b>
Alabama	\$ 853.0	\$ 1,818.3	\$ 2,240.6	\$ 2,807.4	\$ 3,231,288
Alaska	364.1	518.2	593.3	646.4	882,046
Arizona	505.7	1,333.2	1,574.3	2,026.5	2,212,432
Arkansas	340.6	770.7	1,164.8	1,600.0	1,832,298
California	3,537.1	8,121.1	10,851.7	15,016.6	17,288,569
Colorado	\$ 606.9	\$ 1,285.0	\$ 2,094.6	\$ 2,616.9	\$ 3,009,024
Connecticut	404.1	838.0	1,126.7	1,504.2	2,218,473
Delaware	185.7	404.9	558.7	709.9	732,897
Florida	800.8	2,466.0	3,083.9	4,153.8	5,105,358
Georgia	708.3	1,883.5	3,292.3	4,172.7	5,010,529
Hawaii	\$ 559.2	\$ 1,113.5	\$ 1,548.3	\$ 1,853.8	\$ 2,257,402
Idaho	152.2	315.7	573.6	651.4	704,040
Illinois	1,403.5	2,753.9	3,767.6	4,650.6	6,128,466
Indiana	964.2	2,145.5	3,246.8	4,097.6	4,146,121
Iowa	550.5	1,088.4	1,416.9	1,862.1	2,139,908
Kansas	\$ 380.4	\$ 800.6	\$ 1,092.5	\$ 1,356.1	\$ 1,578,463
Kentucky	710.4	1,382.0	1,887.3	2,426.1	2,981,347
Louisiana	709.0	1,249.3	1,913.8	2,461.8	2,771,250
Maine	150.2	401.0	493.2	566.7	699,351
Maryland	671.1	1,486.5	1,920.4	2,653.8	3,413,900
Massachusetts	\$ 573.7	\$ 1,461.1	\$ 1,981.7	\$ 2,722.4	\$ 3,187,581
Michigan	1,734.2	3,170.6	4,890.2	6,283.9	6,590,288
Minnesota	781.8	1,626.6	2,219.5	3,119.4	3,496,238
Mississippi	393.0	686.4	1,020.4	1,467.7	1,697,760
Missouri	560.6	1,087.0	1,636.8	2,283.2	2,555,874
Montana	\$ 117.8	\$ 232.0	\$ 480.1	\$ 585.1	\$ 637,400
Nebraska	270.4	546.7	782.0	1,007.5	1,115,849
Nevada	126.7	301.0	525.7	711.4	903,787
New Hampshire	134.1	287.2	412.7	531.8	630,215
New Jersey	870.5	2,056.8	2,986.2	4,477.9	4,558,333
New Mexico	\$ 308.5	\$ 663.3	\$ 980.9	\$ 1,374.1	\$ 1,467,571
New York	2,169.3	4,623.2	5,704.1	6,224.5	7,619,493
North Carolina	917.9	2,144.5	3,191.8	4,203.2	4,602,025
North Dakota	167.0	345.7	417.9	512.2	562,587
Ohio	1,487.7	3,347.8	4,431.5	5,714.5	6,515,097
Oklahoma	\$ 602.4	\$ 1,097.9	\$ 1,436.8	\$ 2,042.9	\$ 2,520,360
Oregon	463.1	834.2	1,225.8	1,615.0	2,040,242
Pennsylvania	1,235.5	2,806.1	5,043.5	6,407.2	7,304,027
Rhode Island	200.2	386.0	447.4	569.3	671,757
South Carolina	696.3	1,360.0	1,963.3	2,404.2	2,763,391
South Dakota	\$ 128.9	\$ 192.7	\$ 278.4	\$ 321.2	\$ 377,168
Tennessee	732.5	1,647.6	2,123.8	2,670.2	3,315,146
Texas	2,175.2	4,382.3	6,442.7	8,882.5	11,557,756
Utah	374.3	812.8	1,332.3	1,819.1	2,350,970
Vermont	130.3	307.7	382.0	448.9	523,562
Virginia	\$ 949.8	\$ 2,372.2	\$ 3,338.5	\$ 3,943.0	\$ 4,656,808
Washington	1,053.4	2,098.5	3,166.9	4,058.5	4,824,643
West Virginia	314.2	553.7	839.8	1,015.7	1,180,866
Wisconsin	924.1	1,729.9	2,218.1	2,817.7	3,197,496
Wyoming	100.4	159.6	222.9	261.3	286,560

Note: No 2001 State by State Expenditure data available

Source: Department of Commerce, Bureau of the Census.

**E21. State Highway Expenditures by State**  
**Selected Fiscal Years 1980 – 2002**  
(\$Millions)

State	1980	1990	1995	2000	2002
<b>Total</b>	<b>\$ 20,661.2</b>	<b>\$ 36,464.4</b>	<b>\$ 46,892.8</b>	<b>\$ 61,941.9</b>	<b>\$ 71,248.1</b>
Alabama	\$ 329.7	\$ 566.5	\$ 748.2	\$ 886.7	\$ 1,063.7
Alaska	173.5	430.9	551.4	630.0	667.2
Arizona	271.1	1,125.8	572.3	1,311.9	1,127.1
Arkansas	303.6	320.0	491.2	614.4	942.2
California	1,161.7	2,603.6	3,322.9	4,230.9	5,695.9
Colorado	\$ 272.8	\$ 440.0	\$ 560.5	\$ 962.6	\$ 1,133.9
Connecticut	226.0	954.1	727.1	751.0	816.6
Delaware	85.5	187.7	238.7	323.9	331.9
Florida	818.2	1,542.8	2,782.4	3,542.9	4,707.3
Georgia	599.0	946.6	1,318.4	1,577.9	1,990.2
Hawaii	\$ 97.5	\$ 201.7	\$ 282.2	\$ 226.1	\$ 235.7
Idaho	109.4	225.4	288.7	356.4	383.0
Illinois	1,095.8	1,759.9	2,158.7	1,829.1	2,982.6
Indiana	434.1	645.3	891.7	1,254.0	1,254.9
Iowa	338.3	480.0	680.8	1,017.4	938.9
Kansas	\$ 335.7	\$ 445.6	\$ 699.1	\$ 1,196.6	\$ 966.6
Kentucky	882.0	623.2	818.3	1,415.9	1,614.2
Louisiana	565.2	714.5	755.9	1,056.2	950.8
Maine	146.5	224.6	288.1	391.4	438.7
Maryland	448.6	999.1	798.2	878.1	1,195.8
Massachusetts	\$ 348.6	\$ 545.6	\$ 1,575.6	\$ 2,609.0	\$ 2,627.6
Michigan	556.2	714.3	824.2	1,259.3	1,249.8
Minnesota	418.7	699.6	602.7	952.9	1,080.2
Mississippi	285.7	325.7	486.2	775.7	776.2
Missouri	444.3	619.2	928.2	1,258.9	1,608.6
Montana	\$ 179.5	\$ 237.3	\$ 281.6	\$ 418.6	\$ 436.1
Nebraska	191.7	302.3	416.9	554.0	526.5
Nevada	143.5	260.1	368.7	526.0	568.1
New Hampshire	120.4	190.3	181.8	327.9	347.2
New Jersey	374.3	1,320.8	1,982.6	1,368.4	1,977.3
New Mexico	\$ 193.2	\$ 348.5	\$ 681.9	\$ 856.2	\$ 924.7
New York	988.3	2,008.1	2,973.7	3,147.1	3,222.5
North Carolina	589.8	1,235.8	1,651.4	2,255.8	2,574.1
North Dakota	111.4	154.3	219.9	294.3	310.8
Ohio	616.8	1,113.8	1,506.5	2,133.9	2,255.2
Oklahoma	\$ 266.0	\$ 481.6	\$ 528.0	\$ 976.7	\$ 1,010.1
Oregon	285.9	373.0	528.0	650.9	587.2
Pennsylvania	702.4	2,005.7	2,101.4	3,015.2	4,066.3
Rhode Island	52.0	189.0	266.1	220.4	259.5
South Carolina	228.3	471.6	587.1	1,115.9	1,275.8
South Dakota	\$ 139.1	\$ 172.1	\$ 238.8	\$ 339.8	\$ 389.8
Tennessee	459.4	782.1	948.5	1,184.0	1,206.0
Texas	1,673.0	2,716.8	3,008.8	4,768.4	5,110.7
Utah	209.5	302.3	296.6	764.8	727.7
Vermont	64.0	126.1	132.6	204.4	238.7
Virginia	\$ 787.6	\$ 1,529.9	\$ 1,807.4	\$ 2,142.1	\$ 2,587.0
Washington	501.9	644.9	1,158.4	1,096.4	1,254.4
West Virginia	576.5	451.1	662.6	837.6	986.5
Wisconsin	322.7	482.2	713.0	1,098.8	1,272.3
Wyoming	136.6	222.9	258.7	335.1	354.0

Source: Department of Commerce, Bureau of the Census.

**E22. State Welfare Expenditures by State**  
**Selected Fiscal Years 1980 – 2002**  
(\$Millions)

State	1980	1990	1995	2000	2002
<b>Total</b>	<b>\$33,242.1</b>	<b>\$83,335.9</b>	<b>\$160,420.6</b>	<b>\$198,683.8</b>	<b>\$239,903.0</b>
Alabama	\$ 540.8	\$ 1,044.6	\$ 2,283.0	\$ 3,484.6	\$ 4,110.1
Alaska	114.4	296.0	541.7	802.6	1,028.7
Arizona	147.8	1,077.0	2,031.2	2,480.2	2,780.0
Arkansas	317.9	787.5	1,518.3	1,986.9	2,577.7
California	3,598.8	6,998.4	12,889.6	18,510.3	23,014.3
Colorado	\$ 210.1	\$ 613.4	\$ 1,631.9	\$ 2,210.8	\$ 2,283.2
Connecticut	603.5	1,623.5	2,697.1	3,020.3	3,361.8
Delaware	98.0	227.2	412.6	547.4	659.0
Florida	704.9	3,528.9	6,839.7	9,066.6	11,873.7
Georgia	694.9	2,125.2	4,589.1	5,469.2	6,012.8
Hawaii	\$ 229.4	\$ 420.9	\$ 881.6	\$ 1,018.5	\$ 1,111.8
Idaho	112.7	228.4	486.3	761.5	1,003.1
Illinois	2,457.6	4,277.7	8,183.4	8,465.9	9,429.4
Indiana	430.4	1,668.0	2,813.8	3,805.7	4,804.6
Iowa	491.7	1,076.9	1,583.8	2,152.8	2,572.9
Kansas	\$ 365.9	\$ 732.0	\$ 1,206.8	\$ 1,314.5	\$ 1,963.0
Kentucky	637.3	1,413.0	2,760.0	4,051.2	4,762.4
Louisiana	639.0	1,312.7	3,800.3	3,013.8	3,310.9
Maine	258.1	671.6	1,243.3	1,553.1	1,761.6
Maryland	749.1	1,863.6	2,955.8	3,921.7	4,625.4
Massachusetts	\$ 1,754.8	\$ 4,370.1	\$ 5,882.6	\$ 6,247.1	\$ 5,664.6
Michigan	2,500.2	4,248.4	6,080.9	7,605.9	9,068.7
Minnesota	558.2	1,467.5	3,394.6	4,777.2	6,071.3
Mississippi	384.7	692.4	1,492.9	2,294.8	3,213.9
Missouri	648.4	1,367.5	2,865.5	3,912.1	5,377.1
Montana	\$ 94.0	\$ 266.9	\$ 428.4	\$ 530.1	\$ 643.0
Nebraska	173.3	494.8	906.9	1,381.6	1,647.2
Nevada	69.8	211.3	590.4	790.7	1,003.9
New Hampshire	132.6	288.8	874.9	878.9	878.7
New Jersey	865.1	2,670.9	5,819.2	4,698.3	5,662.9
New Mexico	\$ 161.6	\$ 435.6	\$ 878.8	\$ 1,462.8	\$ 2,028.3
New York	1,596.8	8,757.5	16,140.4	20,698.0	23,328.2
North Carolina	632.6	1,544.4	3,532.3	5,158.1	6,521.7
North Dakota	79.9	221.9	436.7	544.5	625.8
Ohio	1,342.2	4,160.2	6,763.0	7,659.0	9,723.5
Oklahoma	\$ 544.4	\$ 1,088.3	\$ 1,590.7	\$ 863.8	\$ 3,156.2
Oregon	452.4	933.9	2,073.1	2,981.1	3,795.6
Pennsylvania	2,422.2	4,265.2	9,779.7	11,440.7	12,160.4
Rhode Island	283.0	516.6	880.8	1,135.2	1,659.4
South Carolina	354.7	1,068.3	2,431.0	3,440.9	4,360.1
South Dakota	\$ 101.2	\$ 186.1	\$ 373.3	\$ 476.7	\$ 592.7
Tennessee	569.0	1,304.2	3,515.6	4,766.5	6,319.3
Texas	1,455.4	4,188.6	10,142.6	11,204.1	14,607.0
Utah	181.3	455.2	911.4	1,451.7	1,573.4
Vermont	95.4	264.8	499.5	699.9	756.2
Virginia	\$ 556.9	\$ 1,137.5	\$ 2,495.3	\$ 3,539.8	\$ 3,622.3
Washington	782.1	2,070.9	3,693.6	5,058.1	6,151.1
West Virginia	249.3	631.5	1,576.1	1,761.5	2,135.9
Wisconsin	756.0	1,934.5	2,772.9	3,204.3	4,136.0
Wyoming	42.6	105.5	248.2	285.0	372.1

Source: Department of Commerce, Bureau of the Census.

**E23. State Health and Hospital Expenditures by State**  
**Selected Fiscal Years 1980 – 2002**  
(\$Millions)

State	1980	1990	1995	2000	2002
<b>Total</b>	<b>\$ 15,666.6</b>	<b>\$ 42,665.6</b>	<b>\$ 49,486.7</b>	<b>\$ 59,529.2</b>	<b>\$ 66,802.1</b>
Alabama	\$ 330.5	\$ 893.3	\$ 1,285.9	\$ 1,605.1	\$ 1,821.2
Alaska	34.1	176.5	118.3	120.0	141.2
Arizona	132.6	316.3	451.2	830.2	609.7
Arkansas	128.3	327.6	578.7	672.4	721.9
California	1,069.8	5,520.1	4,801.3	6,956.5	6,835.1
Colorado	\$ 193.0	\$ 371.9	\$ 333.8	\$ 420.2	\$ 894.1
Connecticut	263.1	954.5	1,220.2	1,472.6	1,749.3
Delaware	48.7	147.4	188.4	265.5	311.1
Florida	631.4	1,786.5	2,314.0	3,271.8	2,838.5
Georgia	297.9	954.8	880.1	1,011.4	1,093.9
Hawaii	\$ 131.8	\$ 310.6	\$ 501.3	\$ 572.3	\$ 619.5
Idaho	48.1	80.3	122.2	129.7	142.6
Illinois	586.0	1,392.7	1,937.7	2,813.6	3,347.8
Indiana	313.3	713.7	820.3	655.2	748.6
Iowa	218.4	531.6	635.8	767.7	865.4
Kansas	\$ 143.0	\$ 379.6	\$ 443.0	\$ 367.7	\$ 541.6
Kentucky	224.1	441.2	467.0	698.4	844.3
Louisiana	414.1	847.8	1,573.4	1,849.4	1,932.2
Maine	59.0	162.4	213.1	321.8	412.8
Maryland	427.0	834.6	763.9	1,055.2	1,248.7
Massachusetts	\$ 586.6	\$ 1,635.0	\$ 2,008.2	\$ 1,935.0	\$ 2,398.9
Michigan	784.6	2,491.5	2,028.2	1,734.9	2,318.2
Minnesota	312.2	814.8	887.7	559.9	540.8
Mississippi	164.2	340.4	505.7	849.2	894.1
Missouri	322.6	676.0	915.9	1,154.4	1,360.9
Montana	\$ 48.4	\$ 97.1	\$ 135.8	\$ 243.8	\$ 287.0
Nebraska	92.5	287.8	327.8	246.8	273.7
Nevada	38.4	93.9	124.1	193.9	310.2
New Hampshire	54.6	142.6	107.6	151.5	161.7
New Jersey	509.7	1,237.3	1,544.2	1,804.9	2,135.4
New Mexico	\$ 135.7	\$ 319.5	\$ 569.5	\$ 659.5	\$ 739.1
New York	1,659.8	5,017.6	5,382.3	4,519.2	4,756.2
North Carolina	354.5	960.1	1,044.5	1,732.2	1,920.8
North Dakota	49.0	85.8	82.5	72.9	79.6
Ohio	881.0	1,585.2	1,761.3	2,064.3	2,233.9
Oklahoma	\$ 196.3	\$ 531.3	\$ 503.1	\$ 462.3	\$ 527.0
Oregon	178.3	501.6	634.0	1,112.2	1,400.8
Pennsylvania	695.0	1,666.8	1,961.8	2,001.4	2,748.9
Rhode Island	138.2	256.5	334.6	273.8	295.1
South Carolina	292.6	786.9	1,139.4	1,329.7	1,541.9
South Dakota	\$ 36.1	\$ 90.1	\$ 106.7	\$ 107.3	\$ 125.2
Tennessee	286.3	646.0	1,059.6	999.1	1,236.6
Texas	823.0	1,818.4	2,650.4	3,956.2	4,385.2
Utah	106.8	334.3	382.4	578.3	684.9
Vermont	43.2	65.6	57.5	75.4	81.7
Virginia	\$ 555.6	\$ 1,264.6	\$ 1,416.8	\$ 1,871.1	\$ 2,185.8
Washington	241.5	798.3	1,295.7	1,796.2	2,088.2
West Virginia	121.9	192.2	207.5	237.3	298.9
Wisconsin	234.0	692.2	579.5	864.7	968.2
Wyoming	30.1	92.8	83.0	85.1	103.5

Source: Department of Commerce, Bureau of the Census.

**E24. State Police and Fire Expenditures by State**  
**Selected Fiscal Years 1980 – 2002**  
(\$Millions)

State	1980	1990	1995	2000	2002
<b>Total</b>	<b>\$2,060.3</b>	<b>\$5,165.9</b>	<b>\$5,734.9</b>	<b>\$8,580.7</b>	<b>\$9,407.6</b>
Alabama	\$ 29.4	\$ 57.8	\$ 72.9	\$ 92.2	\$ 100.4
Alaska	17.7	39.3	48.9	49.7	63.2
Arizona	45.3	113.7	105.7	144.7	151.2
Arkansas	18.0	33.3	49.4	73.1	71.8
California	255.4	786.2	811.6	1,051.1	1,132.2
Colorado	\$ 33.2	\$ 39.6	\$ 49.0	\$ 77.2	\$ 99.7
Connecticut	32.6	98.4	105.5	140.0	164.1
Delaware	12.7	35.4	45.1	63.0	68.4
Florida	83.3	193.7	278.5	367.4	424.5
Georgia	38.7	108.4	134.9	193.1	255.5
Hawaii	\$ 0.5	\$ 5.6	\$ 15.7	\$ 4.3	\$ 6.2
Idaho	8.1	20.9	27.9	37.3	44.1
Illinois	85.3	226.3	236.4	335.7	359.2
Indiana	47.8	88.1	116.1	198.4	193.5
Iowa	22.5	45.5	53.8	80.4	85.7
Kansas	\$ 12.0	\$ 29.4	\$ 41.4	\$ 53.0	\$ 63.4
Kentucky	56.0	90.3	101.4	161.1	163.3
Louisiana	47.8	105.8	110.2	194.8	194.9
Maine	11.4	28.6	28.5	45.4	59.2
Maryland	59.3	235.4	161.6	234.2	296.9
Massachusetts	\$ 32.3	\$ 124.3	\$ 210.6	\$ 391.4	\$ 287.0
Michigan	93.4	190.1	199.4	284.0	306.6
Minnesota	30.6	82.3	70.8	123.5	177.9
Mississippi	23.8	35.3	48.8	67.0	66.6
Missouri	40.2	84.1	98.3	124.6	172.1
Montana	\$ 7.7	\$ 19.7	\$ 20.8	\$ 24.7	\$ 28.0
Nebraska	14.5	29.7	34.1	48.7	51.6
Nevada	7.4	21.7	32.7	57.9	63.7
New Hampshire	9.0	23.2	26.0	38.4	36.8
New Jersey	77.5	299.6	249.9	401.9	342.8
New Mexico	\$ 16.0	\$ 40.2	\$ 49.0	\$ 77.6	\$ 88.8
New York	133.0	296.1	337.2	421.9	567.9
North Carolina	65.4	143.8	193.3	350.9	328.8
North Dakota	3.7	7.0	6.6	12.1	13.8
Ohio	53.7	121.1	178.1	224.8	233.2
Oklahoma	\$ 33.1	\$ 40.5	\$ 47.7	\$ 75.5	\$ 91.6
Oregon	34.4	67.8	89.7	130.5	141.3
Pennsylvania	134.7	268.9	341.4	776.4	893.3
Rhode Island	8.5	24.7	27.8	36.2	47.5
South Carolina	32.9	81.5	115.1	203.1	204.7
South Dakota	\$ 6.6	\$ 14.8	\$ 15.7	\$ 17.5	\$ 22.2
Tennessee	23.5	60.3	80.4	111.8	125.4
Texas	96.4	188.4	239.7	338.0	389.4
Utah	15.3	28.5	36.5	74.4	103.9
Vermont	9.6	22.7	26.8	37.1	48.3
Virginia	\$ 53.6	\$ 286.0	\$ 148.7	\$ 210.4	\$ 231.9
Washington	37.7	99.4	113.0	153.2	175.1
West Virginia	19.4	27.7	37.2	52.4	47.8
Wisconsin	21.9	39.6	54.5	99.4	96.7
Wyoming	7.8	15.3	10.3	19.3	25.4

Source: Department of Commerce, Bureau of the Census.

**E25. State Payments to Local Governments by State**  
**Selected Fiscal Years 1980 – 2002**  
(\$Millions)

State	1980	1990	1995	2000	2001	2002
Total	\$82,758.2	\$170,276.0	\$232,807.0	\$317,057.6	\$350,323.2	\$364,789.5
Alabama	\$ 1,036.7	\$ 1,902.6	\$ 2,647.0	\$ 4,139.4	\$ 3,892.7	\$ 4,095.6
Alaska	338.4	814.6	820.8	889.6	986.9	1,055.6
Arizona	1,039.3	2,703.0	3,895.7	5,622.3	6,439.1	6,968.6
Arkansas	624.1	1,086.8	1,468.3	2,646.7	2,941.9	3,071.2
California	14,272.7	34,047.5	41,945.5	60,070.2	69,747.4	74,687.4
Colorado	\$ 947.5	\$ 1,820.6	\$ 2,833.2	\$ 3,224.4	\$ 3,909.4	\$ 4,295.2
Connecticut	670.1	1,757.7	2,246.4	3,361.5	3,252.9	3,735.0
Delaware	189.1	402.1	582.9	820.8	788.2	822.5
Florida	2,922.2	8,077.1	10,417.8	14,357.7	15,010.6	14,053.9
Georgia	1,613.1	3,560.7	4,968.7	7,307.5	8,383.3	8,644.8
Hawaii	\$ 31.4	\$ 104.5	\$ 178.9	\$ 151.6	\$ 124.4	\$ 130.4
Idaho	308.4	572.0	971.4	1,276.4	1,363.4	1,407.1
Illinois	3,816.6	5,483.0	8,533.6	12,133.8	12,770.1	13,091.0
Indiana	1,802.8	3,434.5	4,545.6	5,626.9	7,052.4	6,556.8
Iowa	1,138.9	1,689.1	2,188.3	3,073.1	3,284.1	3,326.5
Kansas	\$ 601.2	\$ 1,164.9	\$ 2,065.3	\$ 2,827.6	\$ 2,953.5	\$ 2,971.4
Kentucky	1,006.8	1,782.3	2,556.7	2,952.7	3,620.3	3,559.7
Louisiana	1,314.8	2,227.5	2,991.9	3,776.5	3,800.8	4,168.3
Maine	297.8	600.1	691.6	928.0	976.2	1,009.6
Maryland	1,431.6	2,430.6	3,130.8	4,139.9	5,003.7	5,235.5
Massachusetts	\$ 1,993.1	\$ 4,362.1	\$ 4,425.9	\$ 6,970.7	\$ 6,886.1	\$ 6,284.0
Michigan	3,501.7	5,812.1	12,049.2	15,608.6	18,145.2	19,067.1
Minnesota	2,237.2	4,291.1	5,830.7	7,284.8	8,196.5	8,271.5
Mississippi	856.3	1,558.3	2,227.9	2,789.5	3,354.2	3,456.6
Missouri	1,088.9	1,990.1	2,628.3	4,263.5	4,802.4	5,073.2
Montana	\$ 229.7	\$ 416.1	\$ 618.0	\$ 674.4	\$ 863.6	\$ 910.8
Nebraska	411.3	569.4	939.2	1,384.0	1,684.2	1,820.1
Nevada	263.4	1,021.0	1,467.9	2,454.0	2,271.7	2,432.9
New Hampshire	137.7	224.1	274.0	1,087.1	1,040.6	1,178.6
New Jersey	3,035.4	5,436.2	7,220.7	8,708.8	9,081.6	9,320.4
New Mexico	\$ 595.4	\$ 1,291.6	\$ 1,815.3	\$ 2,453.6	\$ 2,562.0	\$ 2,768.4
New York	9,963.2	20,275.4	26,258.5	31,453.8	34,712.6	38,982.3
North Carolina	2,028.2	4,724.9	6,273.7	9,444.1	9,309.5	9,450.8
North Dakota	216.8	348.3	429.9	562.4	569.0	585.5
Ohio	3,247.5	6,431.2	8,379.2	12,361.5	14,594.2	15,052.1
Oklahoma	\$ 800.3	\$ 1,496.9	\$ 2,243.8	\$ 2,794.9	\$ 3,486.0	\$ 3,377.0
Oregon	879.9	1,407.7	2,842.3	4,094.2	4,027.5	4,212.7
Pennsylvania	3,488.8	7,501.0	9,011.5	12,364.4	13,120.8	12,787.6
Rhode Island	211.5	406.2	523.8	575.4	708.1	749.0
South Carolina	781.6	1,802.8	2,130.3	3,122.4	4,168.4	4,241.0
South Dakota	\$ 121.7	\$ 204.9	\$ 275.7	\$ 432.1	\$ 481.0	\$ 506.3
Tennessee	974.5	1,971.7	3,070.9	3,968.4	4,582.9	4,477.9
Texas	3,459.0	7,269.1	13,405.4	16,577.7	17,204.5	16,680.8
Utah	459.0	944.4	1,314.9	1,895.3	2,100.7	2,170.9
Vermont	105.8	238.6	250.1	811.8	919.9	918.9
Virginia	\$ 1,268.7	\$ 3,290.2	\$ 4,234.9	\$ 6,254.2	\$ 7,869.1	\$ 8,369.3
Washington	1,581.4	3,746.1	5,594.4	6,851.4	6,576.8	6,806.4
West Virginia	533.3	880.6	1,287.9	1,567.5	988.3	1,453.7
Wisconsin	2,620.7	4,198.7	5,548.7	8,151.5	8,895.9	9,523.2
Wyoming	263.0	504.3	553.6	769.0	818.8	974.6

Source: Department of Commerce, Bureau of the Census.

## E26. State Revenues by State

### Selected Fiscal Years 1980 – 2002

(\$Millions)

State	1980	1990	1995	2000	2001	2002
<b>Total</b>	<b>\$276,961.7</b>	<b>\$632,171.6</b>	<b>\$906,404.2</b>	<b>\$1,260,829.2</b>	<b>\$1,180,303.7</b>	<b>\$1,096,347.3</b>
Alabama	\$ 4,153.6	\$ 9,076.6	\$ 12,448.7	\$ 16,856.6	\$ 17,859.9	\$ 14,942.2
Alaska	3,229.5	5,547.1	8,365.9	8,584.4	6,185.9	5,018.8
Arizona	3,187.1	8,618.9	12,593.4	16,315.4	15,488.9	17,317.8
Arkansas	2,295.2	4,545.4	7,368.2	10,789.4	10,330.4	10,297.5
California	36,087.3	89,275.4	118,303.4	172,480.7	176,080.9	151,245.4
Colorado	\$ 3,365.5	\$ 7,614.0	\$ 11,556.0	\$ 17,059.6	\$ 19,774.4	\$ 11,809.5
Connecticut	3,472.3	9,620.6	13,717.6	18,007.1	17,750.4	16,993.2
Delaware	970.3	2,332.4	3,441.2	5,161.9	5,114.0	4,841.7
Florida	8,222.7	23,868.1	37,359.4	51,621.2	46,370.6	47,354.1
Georgia	5,194.1	13,197.2	20,283.5	29,629.7	25,250.0	24,846.5
Hawaii	\$ 1,895.3	\$ 4,362.7	\$ 5,777.5	\$ 6,940.6	\$ 6,591.1	\$ 5,868.7
Idaho	1,107.8	2,436.0	3,845.3	5,576.3	5,286.1	4,494.4
Illinois	12,729.9	24,567.8	34,689.1	48,524.1	47,348.2	41,080.3
Indiana	4,794.3	11,490.8	16,259.8	20,456.4	20,767.0	20,116.0
Iowa	3,479.0	6,748.0	9,274.9	11,339.5	10,255.5	11,130.4
Kansas	\$ 2,418.8	\$ 5,163.1	\$ 7,374.4	\$ 10,393.9	\$ 8,713.2	\$ 9,694.3
Kentucky	4,168.4	8,655.8	12,845.8	19,450.7	18,550.3	16,072.9
Louisiana	5,412.4	10,190.2	13,956.0	18,788.2	17,811.5	18,078.5
Maine	1,369.4	3,265.5	4,208.0	6,293.7	5,207.4	5,459.6
Maryland	5,564.3	12,306.0	16,429.7	21,365.7	20,938.7	20,787.9
Massachusetts	\$ 7,457.1	\$ 17,229.0	\$ 24,100.5	\$ 32,010.5	\$ 29,303.9	\$ 26,885.2
Michigan	12,356.6	23,411.2	35,909.3	49,511.5	43,346.8	43,950.4
Minnesota	5,700.1	13,236.0	18,288.7	26,888.5	26,135.5	22,150.8
Mississippi	2,884.9	5,411.5	8,300.7	12,181.0	11,692.9	11,052.5
Missouri	4,257.7	9,344.5	15,586.3	20,309.2	20,133.9	19,085.4
Montana	\$ 1,153.2	\$ 2,270.1	\$ 3,292.7	\$ 4,204.3	\$ 4,224.4	\$ 4,033.2
Nebraska	1,506.0	3,074.3	4,614.6	6,185.0	5,943.9	6,001.9
Nevada	1,220.5	3,267.9	5,477.9	7,285.1	6,643.9	6,888.2
New Hampshire	893.8	1,947.6	3,269.3	4,993.2	4,574.8	4,628.6
New Jersey	8,822.1	22,759.9	32,675.2	42,339.8	42,788.2	32,709.2
New Mexico	\$ 2,183.3	\$ 4,787.2	\$ 6,641.8	\$ 10,570.4	\$ 9,099.2	\$ 8,755.5
New York	27,199.2	64,359.8	90,997.1	111,397.1	112,438.6	104,377.9
North Carolina	6,201.8	14,625.5	22,462.5	34,361.4	32,202.7	31,523.6
North Dakota	1,013.3	1,819.1	2,448.5	3,295.4	3,373.2	3,016.8
Ohio	12,180.3	28,771.4	42,517.0	55,273.6	52,802.6	45,438.9
Oklahoma	\$ 3,433.1	\$ 7,223.1	\$ 9,334.1	\$ 13,116.2	\$ 12,745.9	\$ 13,134.0
Oregon	4,040.7	8,215.5	12,985.9	21,011.5	18,218.6	14,815.3
Pennsylvania	14,004.3	27,388.2	40,444.1	54,517.3	45,887.5	45,812.7
Rhode Island	1,392.7	3,062.2	4,249.6	5,589.1	5,483.1	4,891.3
South Carolina	3,484.3	8,852.3	12,067.9	15,965.8	16,865.2	16,657.6
South Dakota	\$ 762.2	\$ 1,507.1	\$ 2,089.9	\$ 2,901.1	\$ 3,171.0	\$ 2,490.6
Tennessee	4,028.0	9,182.7	12,899.9	18,969.9	17,344.2	17,951.9
Texas	12,924.3	31,236.7	48,958.3	72,322.7	65,525.2	60,740.7
Utah	1,888.8	4,312.9	6,324.6	10,227.4	9,131.7	8,467.8
Vermont	711.1	1,593.3	2,073.7	3,291.9	3,143.1	3,264.3
Virginia	\$ 5,655.9	\$ 13,608.7	\$ 18,992.6	\$ 29,409.0	\$ 22,760.1	\$ 23,586.0
Washington	6,324.0	15,094.8	23,575.8	30,615.8	23,646.1	23,813.1
West Virginia	2,640.3	4,457.7	6,661.8	8,591.4	8,296.6	9,130.2
Wisconsin	6,587.5	15,338.1	16,826.3	32,118.8	18,826.0	20,874.3
Wyoming	937.2	1,901.9	2,239.9	5,740.3	2,880.2	2,769.6

Source: Department of Commerce, Bureau of the Census.

**E27. State Revenues by Source by State**  
**Fiscal Year 2002**  
(\$Thousands)

From Own Sources

Year	Total Revenues	Total Own Sources	General Revenue					Intergovernmental	
			Total	Taxes	Charges and Miscellaneous	Utility and Liquor Stores	Insurance Trust	From Federal	From Local
<b>Total</b>	<b>\$ 1,096,347,277</b>	<b>\$1,060,822,965</b>	<b>\$726,882,197</b>	<b>\$534,063,430</b>	<b>\$191,641,036</b>	<b>\$16,223,246</b>	<b>\$19,301,066</b>	<b>\$317,581,354</b>	<b>\$17,841,624</b>
Alabama	\$ 14,942,192	\$ 15,986,065	\$ 9,710,666	\$ 6,509,765	\$ 3,200,901	\$ 160,622	\$ -1,204,495	\$ 5,794,984	\$ 480,415
Alaska	5,018,805	5,422,566	3,866,100	1,089,504	2,776,596	17,388	- 421,149	1,551,339	5,127
Arizona	17,317,801	15,880,467	10,600,401	8,477,321	2,123,080	23,018	1,414,316	4,874,813	385,178
Arkansas	10,297,487	10,533,188	7,104,089	5,226,050	1,878,039	0	- 235,701	3,409,971	19,128
California	151,245,388	141,480,665	97,620,133	77,755,376	19,864,757	4,244,325	5,520,398	40,843,408	3,017,124
Colorado	\$ 11,809,456	\$ 13,874,720	\$ 10,008,895	\$ 6,923,171	\$ 3,085,724	\$ 0	\$ -2,065,264	\$ 3,806,370	\$ 59,455
Connecticut	16,993,167	15,381,824	11,612,585	9,032,787	2,579,798	22,466	1,588,877	3,685,655	83,584
Delaware	4,841,725	4,633,276	3,711,199	2,173,600	1,537,599	9,383	199,066	890,855	31,222
Florida	47,354,126	46,458,867	33,854,156	24,815,964	8,501,919	13,955	881,304	12,785,500	355,484
Georgia	24,846,501	26,114,056	17,503,427	13,772,147	3,731,280	0	- 1,267,555	8,540,902	69,727
Hawaii	\$ 5,868,714	\$ 6,042,317	\$ 4,675,329	\$ 3,420,671	\$ 1,254,658	\$ 0	\$ -173,603	\$ 1,364,923	\$ 2,065
Idaho	4,494,386	4,381,859	3,044,793	2,271,075	773,718	64,998	47,529	1,324,351	6,001
Illinois	41,080,328	40,325,138	28,904,656	22,460,190	6,429,882	0	755,190	10,448,759	986,307
Indiana	20,116,042	20,010,507	13,982,808	10,200,590	3,782,218	0	105,535	5,885,522	142,177
Iowa	11,130,351	11,025,846	7,580,585	5,006,251	2,574,334	115,927	- 11,422	3,320,315	124,946
Kansas	\$ 9,694,312	\$ 9,179,259	\$ 6,187,456	\$ 4,808,361	\$ 1,379,095	\$ 0	\$ 515,053	\$ 2,963,516	\$ 28,287
Kentucky	16,072,899	15,810,192	10,688,957	7,974,690	2,714,267	0	262,707	5,101,806	19,429
Louisiana	18,078,549	17,658,826	11,610,165	7,356,936	4,253,229	4,967	414,756	5,994,423	54,238
Maine	5,459,576	5,608,398	3,769,847	2,626,830	1,143,017	81,938	- 230,760	1,816,913	13,485
Maryland	20,787,889	19,909,070	14,456,227	10,821,276	3,634,951	95,154	783,665	5,259,864	192,979
Massachusetts	\$ 26,885,248	\$ 26,475,973	\$ 21,045,309	\$ 14,822,592	\$ 6,222,717	\$ 112,620	\$ 296,655	\$ 5,061,024	\$ 369,640
Michigan	43,950,367	40,886,394	29,379,131	21,864,052	7,515,079	607,413	2,456,560	11,241,287	265,976
Minnesota	22,150,838	21,621,930	16,482,660	12,936,369	3,258,624	0	528,908	5,282,293	144,644
Mississippi	11,052,453	11,043,568	6,508,973	4,728,905	1,780,068	176,025	- 167,140	4,374,145	160,450
Missouri	19,085,356	18,653,645	11,834,970	8,728,932	3,106,038	0	431,711	6,693,283	125,392

Continued

**E27. State Revenues by Source by State (continued)**  
**Fiscal Year 2002**  
(\$Thousands)

From Own Sources

Year	Total Revenues	Total Own Sources	General Revenue					Intergovernmental	
			Total	Taxes	Charges and Miscellaneous	Utility and Liquor Stores	Insurance Trust	From Federal	From Local
Montana	\$ 4,033,180	\$ 3,721,242	\$ 2,294,388	\$ 1,442,731	\$ 851,657	\$ 45,629	\$ 266,309	\$ 1,418,565	\$ 8,289
Nebraska	6,001,930	5,987,028	4,164,367	2,992,522	1,171,845	0	14,902	1,780,050	42,611
Nevada	6,888,159	6,167,176	4,828,964	3,945,329	883,635	163,501	557,482	1,280,691	57,521
New Hampshire	4,628,606	4,382,896	3,001,279	1,897,021	1,104,258	326,511	- 80,801	1,188,622	200,764
New Jersey	32,709,241	33,896,598	25,220,077	18,328,814	6,891,263	546,431	- 1,733,788	8,235,257	441,264
New Mexico	\$ 8,755,514	\$ 8,487,306	\$ 5,623,419	\$ 3,628,055	\$ 1,995,364	\$ 0	\$ 268,208	\$ 2,759,537	\$ 95,089
New York	104,377,905	92,741,080	55,167,018	43,262,137	11,904,881	5,365,042	6,271,783	32,196,997	5,532,774
North Carolina	31,523,608	29,972,482	19,770,761	15,537,366	4,233,395	0	1,551,126	9,466,152	735,569
North Dakota	3,016,825	2,868,404	1,825,310	1,117,299	708,011	0	148,421	1,022,350	20,744
Ohio	45,438,904	40,232,128	27,577,760	20,130,415	7,447,345	524,619	4,682,157	12,327,824	326,544
Oklahoma	\$ 13,133,991	\$ 12,761,043	\$ 8,640,612	\$ 6,052,680	\$ 2,587,932	\$ 318,275	\$ 54,673	\$ 4,043,825	\$ 76,606
Oregon	14,815,282	14,304,517	8,594,240	5,163,687	3,430,553	254,714	256,051	5,625,495	84,782
Pennsylvania	45,812,745	46,192,437	32,810,709	22,135,537	10,675,172	958,822	- 1,338,514	13,685,396	48,111
Rhode Island	4,891,253	4,835,556	3,115,828	2,127,609	988,219	12,653	43,044	1,637,228	82,500
South Carolina	16,657,590	14,137,401	9,042,262	5,748,585	2,954,470	985,864	1,534,325	5,027,914	406,432
South Dakota	\$ 2,490,576	\$ 2,603,960	\$ 1,540,929	\$ 976,596	\$ 564,333	\$ 0	\$ -113,384	\$ 1,045,385	\$ 17,646
Tennessee	17,951,931	17,619,979	10,303,482	7,797,681	2,505,801	0	331,952	7,077,747	238,750
Texas	60,740,658	62,333,570	40,796,253	28,662,395	12,133,858	0	- 1,592,912	20,672,252	712,376
Utah	8,467,827	8,623,370	6,344,603	3,925,382	2,419,221	132,058	- 287,601	2,266,508	12,259
Vermont	3,264,342	3,233,961	2,142,331	1,518,479	623,852	32,957	- 2,576	1,041,012	45,884
Virginia	\$ 23,586,043	\$ 24,852,133	\$ 19,311,558	\$ 12,781,149	\$ 6,530,409	\$ 338,183	\$ -1,604,273	\$ 5,377,424	\$ 153,999
Washington	23,813,123	22,775,123	16,426,667	12,628,567	3,798,100	365,113	672,887	6,215,948	132,508
West Virginia	9,130,217	8,052,506	5,153,309	3,551,756	1,601,553	53,122	1,024,589	2,847,201	51,996
Wisconsin	20,874,265	22,874,127	15,843,285	11,813,831	4,029,454	0	- 1,999,862	5,912,806	1,118,036
Wyoming	2,769,606	2,768,326	1,599,269	1,094,402	504,867	49,553	- 48,273	1,112,947	56,110

Source: Department of Commerce, Bureau of the Census.

**E28. State Tax Collections by State**  
**Selected Fiscal Years 1940 – 2002**  
(\$Thousands)

State	1940	1950	1960	1970	1980	1990	2000	2001	2002
<b>Total</b>	<b>\$ 4,156,903</b>	<b>\$ 7,929,881</b>	<b>\$ 18,035,927</b>	<b>\$ 47,961,994</b>	<b>\$ 137,056,630</b>	<b>\$ 300,488,565</b>	<b>\$ 539,655,337</b>	<b>\$ 559,679,125</b>	<b>\$ 534,063,430</b>
Alabama	\$ 55,288	\$ 115,918	\$ 273,718	\$ 657,361	\$ 1,856,789	\$ 3,819,513	\$ 6,438,438	\$ 6,747,707	\$ 6,509,765
Alaska	—	—	27,110	85,899	1,437,607	1,546,441	1,423,287	1,428,698	1,089,504
Arizona	20,660	47,836	164,965	474,270	1,716,237	4,376,761	8,100,737	8,360,376	8,477,321
Arkansas	34,258	85,015	158,118	351,447	1,160,767	2,260,936	4,870,561	4,986,747	5,226,050
California	335,442	811,206	2,124,369	5,497,548	19,366,696	43,419,164	83,807,959	90,453,746	77,755,376
Colorado	\$ 38,970	\$ 89,455	\$ 192,542	\$ 470,060	\$ 1,490,898	\$ 3,069,428	\$ 7,075,047	\$ 7,566,919	\$ 6,923,171
Connecticut	62,240	105,636	238,124	741,789	1,839,678	5,268,014	10,171,242	9,895,673	9,032,787
Delaware	12,669	25,775	70,776	195,648	515,715	1,129,551	2,132,131	2,105,921	2,173,600
Florida	58,414	170,275	521,682	1,421,109	4,804,298	13,289,492	24,817,263	24,938,748	24,815,964
Georgia	53,684	124,648	369,080	941,334	2,728,961	7,078,197	13,511,275	14,368,505	13,772,147
Hawaii	—	—	\$ 124,230	\$ 340,450	\$ 998,383	\$ 2,334,797	\$ 3,334,743	\$ 3,507,770	\$ 3,420,671
Idaho	13,668	30,052	68,999	155,880	490,346	1,138,748	2,377,251	2,558,098	2,271,075
Illinois	266,879	380,270	836,372	2,868,694	7,073,077	12,890,512	22,788,799	23,150,229	22,460,190
Indiana	101,134	202,895	399,379	1,002,418	2,695,759	6,101,619	10,104,353	10,115,870	10,200,590
Iowa	71,272	146,437	265,787	628,327	1,746,828	3,313,094	5,185,394	5,158,780	5,006,251
Kansas	\$ 42,934	\$ 119,349	\$ 206,622	\$ 430,975	\$ 1,269,671	\$ 2,668,998	\$ 4,848,235	\$ 4,986,955	\$ 4,808,361
Kentucky	54,144	107,390	228,507	703,044	2,144,941	4,260,691	7,694,610	7,850,908	7,974,690
Louisiana	82,914	240,867	452,695	838,792	2,397,215	4,086,693	6,512,382	7,197,380	7,356,936
Maine	24,667	41,628	86,929	207,617	619,160	1,560,869	2,661,080	2,668,938	2,626,830
Maryland	56,841	131,464	343,579	1,082,058	2,760,818	6,450,139	10,354,447	10,785,695	10,821,276
Massachusetts	\$ 159,958	\$ 234,846	\$ 491,123	\$ 1,393,653	\$ 3,927,303	\$ 9,369,108	\$ 16,152,874	\$ 17,225,270	\$ 14,822,592
Michigan	197,037	393,056	913,920	2,345,090	5,947,650	11,343,403	22,756,403	22,263,902	21,864,052
Minnesota	92,581	188,610	352,583	1,020,953	3,242,940	6,819,254	13,338,532	13,534,585	12,936,369
Mississippi	33,283	87,451	194,300	485,755	1,257,932	2,395,876	4,711,594	4,749,481	4,728,905
Missouri	92,507	162,215	312,895	820,860	2,094,540	4,939,169	8,571,548	8,837,196	8,728,932

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**E28. State Tax Collections by State (continued)**  
**Selected Fiscal Years 1940 – 2002**  
(\$Thousands)

State	1940	1950	1960	1970	1980	1990	2000	2001	2002
Montana	\$ 14,294	\$ 30,149	\$ 64,868	\$ 128,823	\$ 435,751	\$ 857,685	\$ 1,410,760	\$ 1,495,810	\$ 1,442,731
Nebraska	26,057	54,055	91,058	261,307	816,767	1,512,928	2,981,047	3,037,408	2,992,522
Nevada	4,576	10,953	44,885	149,128	476,604	1,583,282	3,717,255	3,832,227	3,945,329
New Hampshire	15,833	19,819	41,757	94,765	267,495	595,299	1,696,085	1,755,620	1,897,021
New Jersey	143,967	147,914	365,232	1,332,251	4,265,830	10,433,910	18,147,604	19,253,297	18,328,814
New Mexico	\$ 17,069	\$ 51,070	\$ 123,206	\$ 273,466	\$ 926,048	\$ 2,014,040	\$ 3,743,178	\$ 4,002,246	\$ 3,628,055
New York	585,124	891,783	1,961,008	6,116,519	12,626,027	28,614,593	41,735,841	44,858,302	43,262,137
North Carolina	87,536	212,728	459,373	1,190,220	3,215,348	7,864,737	15,315,386	15,599,964	15,537,366
North Dakota	14,725	39,210	60,760	121,646	371,861	677,112	1,172,373	1,164,353	1,117,299
Ohio	257,043	379,403	872,723	1,702,624	4,766,665	11,436,367	19,676,365	19,617,950	20,130,415
Oklahoma	\$ 62,314	\$ 158,232	\$ 275,379	\$ 502,121	\$ 1,776,044	\$ 3,476,859	\$ 5,840,022	\$ 6,341,714	\$ 6,052,680
Oregon	31,211	99,829	208,283	430,686	1,455,352	2,785,890	5,945,675	5,892,963	5,163,687
Pennsylvania	338,657	439,387	1,032,861	2,777,578	7,240,808	13,219,655	22,466,906	22,571,889	22,135,537
Rhode Island	25,638	38,297	86,095	228,674	550,787	1,233,305	2,034,909	2,246,605	2,127,609
South Carolina	35,223	90,019	235,478	543,678	1,678,049	3,934,383	6,381,391	6,415,080	5,748,585
South Dakota	\$ 16,412	\$ 37,923	\$ 52,993	\$ 112,705	\$ 270,518	\$ 500,093	\$ 927,245	\$ 977,469	\$ 976,596
Tennessee	51,885	149,782	304,590	686,936	1,886,992	4,245,024	7,739,590	8,043,347	7,797,681
Texas	148,676	315,117	792,800	1,975,087	6,758,706	14,716,513	27,424,142	29,422,936	28,662,395
Utah	19,711	43,613	100,405	251,596	785,755	1,767,991	3,978,697	4,072,968	3,925,382
Vermont	11,632	20,425	43,522	135,177	266,317	665,743	1,483,155	1,552,739	1,518,479
Virginia	\$ 56,850	\$ 147,081	\$ 291,664	\$ 955,726	\$ 2,743,325	\$ 6,600,489	\$ 12,648,035	\$ 13,085,329	\$ 12,781,149
Washington	69,503	201,560	460,770	1,028,028	2,917,445	7,423,096	12,567,383	12,679,410	12,628,567
West Virginia	57,409	94,029	180,119	384,993	1,219,492	2,229,745	3,343,266	3,422,875	3,551,756
Wisconsin	95,945	197,546	426,234	1,332,754	3,366,310	6,557,746	12,575,192	11,768,235	11,813,831
Wyoming	8,169	17,663	41,460	84,475	388,125	611,613	963,650	1,124,292	1,094,402

Note: Does not include unemployment insurance taxes.

Source: Department of Commerce, Bureau of the Census.

**E29. State Tax Collections by Source by State**  
**Fiscal Year 2002**  
(\$Thousands)

State	Total Taxes	Individual Income	Corporation Income	General Sales	Selective Sales (a)	Property	Other Taxes
<b>Total</b>	<b>\$534,063,430</b>	<b>\$184,781,116</b>	<b>\$25,867,214</b>	<b>\$179,492,346</b>	<b>\$82,159,269</b>	<b>\$9,404,936</b>	<b>\$52,358,549</b>
Alabama	\$ 6,509,765	\$ 2,030,694	\$ 322,636	\$ 1,748,235	\$ 1,634,833	\$ 195,132	\$ 578,235
Alaska	1,089,504	0	269,273	0	142,050	49,652	628,529
Arizona	8,477,321	2,090,645	346,280	4,283,681	1,068,529	329,245	358,941
Arkansas	5,226,050	1,563,221	176,874	1,946,770	702,000	486,895	350,290
California	77,755,376	33,046,665	5,333,036	23,816,406	6,885,642	1,951,507	6,722,120
Colorado	\$ 6,923,171	\$ 3,475,760	\$ 205,217	\$ 1,901,972	\$ 932,608	\$ 0	\$ 407,614
Connecticut	9,032,787	3,685,244	149,454	3,043,971	1,472,152	0	681,966
Delaware	2,173,600	716,647	251,643	0	322,835	0	882,475
Florida	24,815,964	0	1,218,864	14,408,709	4,511,482	427,626	4,249,283
Georgia	13,772,147	6,487,638	568,080	4,833,521	1,184,042	54,089	644,777
Hawaii	\$ 3,420,671	\$ 1,111,590	\$ 52,640	\$ 1,612,333	\$ 505,615	\$ 0	\$ 138,493
Idaho	2,271,075	842,375	76,769	795,384	320,988	0	235,559
Illinois	22,460,190	6,951,265	2,061,540	6,419,156	4,664,310	56,823	2,307,096
Indiana	10,200,590	3,540,819	709,412	3,798,490	1,626,157	6,291	519,421
Iowa	5,006,251	1,769,347	88,310	1,747,016	791,468	0	610,110
Kansas	\$ 4,808,361	\$ 1,854,848	\$ 121,931	\$ 1,799,485	\$ 632,661	\$ 54,576	\$ 344,860
Kentucky	7,974,690	2,678,330	302,129	2,312,224	1,428,860	437,804	815,343
Louisiana	7,356,936	1,788,733	264,419	2,326,873	1,864,736	34,794	1,077,381
Maine	2,626,830	1,072,810	77,366	836,134	401,125	48,136	191,259
Maryland	10,821,276	4,704,368	359,420	2,690,434	2,008,652	272,806	785,596
Massachusetts	\$ 14,822,592	\$ 7,912,934	\$ 812,257	\$ 3,695,874	\$ 1,514,953	\$ 2,884	\$ 883,690
Michigan	21,864,052	6,125,270	2,065,241	7,784,308	2,284,982	1,890,783	1,713,468
Minnesota	12,936,369	5,444,715	542,771	3,740,660	2,026,050	8,124	1,174,049
Mississippi	4,728,905	985,117	195,814	2,340,474	842,849	1,246	363,405
Missouri	8,728,932	3,615,391	300,459	2,854,718	1,285,224	20,988	652,152

*Continued*

**E29. State Tax Collections by Source by State (continued)**  
**Fiscal Year 2002**  
(\$Thousands)

State	Total Taxes	Individual Income	Corporation Income	General Sales	Selective Sales (a)	Property	Other Taxes
Montana	\$ 1,442,731	\$ 517,568	\$ 68,173	\$ 0	\$ 370,801	\$ 181,501	\$ 304,688
Nebraska	2,992,522	1,153,444	107,628	1,069,185	436,081	6,383	219,801
Nevada	3,945,329	0	0	2,070,013	1,267,983	112,613	494,720
New Hampshire	1,897,021	71,433	377,313	0	605,386	501,703	341,186
New Jersey	18,328,814	6,836,992	1,101,296	5,996,839	2,780,596	3,303	1,609,788
New Mexico	\$ 3,628,055	\$ 982,891	\$ 124,327	\$ 1,337,321	\$ 485,557	\$ 52,779	\$ 645,180
New York	43,262,137	25,573,667	2,257,935	8,607,718	4,513,065	0	2,309,752
North Carolina	15,537,366	7,265,242	668,124	3,740,715	2,823,870	0	1,039,415
North Dakota	1,117,299	199,590	49,990	335,613	284,361	1,375	246,370
Ohio	20,130,415	8,335,554	761,050	6,391,475	2,936,492	18,498	1,687,346
Oklahoma	\$ 6,052,680	\$ 2,286,110	\$ 173,701	\$ 1,529,465	\$ 743,264	\$ 0	\$ 1,320,140
Oregon	5,163,687	3,674,962	196,257	0	650,297	24,365	617,806
Pennsylvania	22,135,537	6,734,729	1,198,438	7,330,422	3,617,714	50,949	3,203,285
Rhode Island	2,127,609	823,521	28,273	731,597	429,029	1,139	114,050
South Carolina	5,748,585	1,952,498	217,327	2,335,170	822,634	12,746	408,210
South Dakota	\$ 976,596	\$ 0	\$ 40,547	\$ 523,001	\$ 254,173	\$ 0	\$ 158,875
Tennessee	7,797,681	146,293	502,977	4,674,896	1,370,992	0	1,102,523
Texas	28,662,395	0	0	14,559,504	9,017,620	0	5,085,271
Utah	3,925,382	1,605,310	110,989	1,500,278	522,769	0	186,036
Vermont	1,518,479	407,835	37,306	214,746	354,956	390,695	112,941
Virginia	\$ 12,781,149	\$ 6,710,771	\$ 308,554	\$ 2,799,526	\$ 1,982,769	\$ 20,557	\$ 958,972
Washington	12,628,567	0	0	7,904,003	2,045,856	1,457,432	1,221,276
West Virginia	3,551,756	1,034,665	220,158	962,756	957,968	3,819	372,390
Wisconsin	11,813,831	4,973,615	445,016	3,695,796	1,731,868	91,703	875,833
Wyoming	1,094,402	0	0	445,479	98,365	143,975	406,583

(a) Includes collections on motor fuels, alcohol, tobacco, insurance, utilities, parimutels and other sales.

Source: Department of Commerce, Bureau of the Census.

## E30. Dates of Adoption of Major State Taxes

State	Individual Income	Corporate Income	General Sales	Gasoline	Cigarettes	Distilled Spirits (a)
Alabama	1933	1933	1936	1923	1935	—
Alaska	—	1949	—	1946	1949	1959
Arizona	1933	1933	1933	1921	1935	1933
Arkansas	1929	1929	1935	1921	1929	1935
California	1935	1929	1933	1923	1959	1935
Colorado	1937	1937	1935	1919	1964	1933
Connecticut	1991 (c)	1915	1947	1921	1935	1937
Delaware	1917	1957	—	1923	1943	1933
Florida	—	1971	1949	1921	1943	1935
Georgia	1929	1929	1951	1921	1937	1937
Hawaii	1901	1901	1935	1932	1939	1939
Idaho	1931	1931	1965	1923	1945	—
Illinois	1969	1969	1933	1927	1941	1934
Indiana	1963	1963	1933	1923	1947	1933
Iowa	1934	1934	1933	1925	1921	—
Kansas	1933	1933	1937	1925	1927	1948
Kentucky	1936	1936	1960	1920	1936	1934
Louisiana	1934	1934	1938	1921	1932	1934
Maine	1969	1969	1951	1923	1941	—
Maryland	1937	1937	1947	1922	1958	1933
Massachusetts	1916	1919	1966	1929	1939	1933
Michigan	1967	1967	1933	1925	1947	—
Minnesota	1933	1933	1967	1925	1947	1934
Mississippi	1912	1921	1930	1922	1932	1966
Missouri	1917	1917	1934	1925	1955	1934
Montana	1933	1917	—	1921	1947	—
Nebraska	1967	1967	1967	1925	1947	1935
Nevada	—	—	1955	1923	1947	1935
New Hampshire	1923 (b)	1970	—	1923	1939	—
New Jersey	1976	1958	1966	1927	1948	1933
New Mexico	1933	1933	1933	1919	1943	1934
New York	1919	1917	1965	1929	1939	1933
North Carolina	1921	1921	1933	1921	1969	—
North Dakota	1919	1919	1935	1919	1927	1936
Ohio	1971	1971	1934	1925	1931	—
Oklahoma	1915	1931	1933	1923	1933	1959
Oregon	1930	1929	—	1919	1965	—
Pennsylvania	1971	1935	1953	1921	1937	—
Rhode Island	1971	1947	1947	1925	1939	1933
South Carolina	1922	1922	1951	1922	1923	1935
South Dakota	—	—	1933	1922	1923	1935
Tennessee	1931 (b)	1923	1947	1923	1925	1939
Texas	—	—	1961	1923	1931	1935
Utah	1931	1931	1933	1923	1923	—
Vermont	1931	1931	1969	1923	1937	—
Virginia	1916	1915	1966	1923	1960	—
Washington	—	—	1933	1921	1935	—
West Virginia	1961	1967	1933	1923	1947	—
Wisconsin	1911	1911	1961	1925	1939	1934
Wyoming	—	—	1935	1923	1951	—

(a) Excludes excises by the states that own and operate liquor stores.

(b) Taxes are limited: New Hampshire and Tennessee (interest and dividends).

(c) Individual income tax imposed in 1991. Prior to that date, tax was imposed on capital gains and dividends.

Source: Tax Foundation.

### E31. State Individual Income Tax Rates As of December 31, 2003

	Federal Deductibility	Marginal Rates and Tax Brackets for Single Filers	Standard Deduction		Personal Exemptions	
			Single	Joint	Single (b)	Dependents
Alabama	Yes (z)	2% > \$0 4% > \$500 5% > \$3K	\$2,000	\$4,000	\$1,500	\$300
Alaska	No	None	n.a.	n.a.	n.a.	n.a.
<b>Arizona</b>	No	2.87% > \$0 3.20% > \$10K 3.74% > \$25K 4.72% > \$50K 5.04% > \$150K	<b>\$4,050</b>	<b>\$8,100</b>	\$2,100	\$2,300
Arkansas	No	1% > \$0 2.5% > \$3,299 3.5% > \$6,699 4.5% > \$9,999 6% > \$16,699 7% > \$27,899 (l) (w)	\$2,000	\$4,000	\$ 20 (c)	\$ 20 (c)
<b>California</b>	No	1% > \$0 2% > \$5,962 4% > \$14,133 6% > \$22,306 8% > \$30,965 9.3% > \$39,133 (w)	<b>\$ 3,070 (w)</b>	<b>\$ 6,140 (w)</b>	\$ 80 (c)(w)	\$ 251 (c)(w)
Colorado	No	4.63% of federal taxable income.	n.a.	n.a.	n.a.	n.a.
<b>Connecticut</b>	No	3.0 > \$0 <b>5.0% &gt; \$10K</b>	n.a.	n.a.	\$ 12,500 (e)	\$0
Delaware	No	2.2% > \$2K 3.9% > \$5K 4.8% > \$10K 5.2% > \$20K 5.55% > \$25K 5.95% > \$60K	\$3,250	\$6,500	\$ 110 (c)	\$ 110 (c)
Florida	No	None	n.a.	n.a.	n.a.	n.a.
Georgia	No	1% > \$0 2% > \$750 3% > \$2,250 4% > \$3,750 5% > \$5,250 6% > \$7K	\$2,300	\$3,000	\$2,700	\$2,700
Hawaii	No	1.4% > \$0 3.2% > \$2K 5.5% > \$4K 6.4% > \$8K 6.8% > \$12K 7.2% > \$16K 7.6% > \$20K 7.9% > \$30K 8.25% > \$40K	\$1,500	\$1,900	\$1,040	\$1,040
<b>Idaho (g)</b>	No	1.6% > \$0 3.6% > \$1,086 4.1% > \$2,172 5.1% > \$3,259 6.1% > \$4,345 7.1% > \$5,432 7.4% > \$8,148 7.8% > \$21,730	<b>\$4,750</b>	<b>\$9,500</b>	\$3,050	\$3,050
Illinois	No	3% of federal adjusted gross income with modification.	n.a.	n.a.	\$2,000	\$2,000
Indiana	No	3.4% of federal adjusted gross income with modification.	n.a.	n.a.	\$1,000	\$1,000
<b>Iowa</b>	Yes	0.36% > \$0 0.72% > \$1,242 2.43% > \$2,484 4.5% > \$4,968 6.12% > \$11,178 6.48% > \$18,630 6.8% > \$24,840 7.92% > \$37,260 8.98% > \$55,890	<b>\$ 1,550 (w)</b>	<b>\$ 3,830 (w)</b>	\$ 40 (c)	\$ 40 (c)

*Continued*

### E31. State Individual Income Tax Rates (continued) As of December 31, 2003

	Federal Deductibility	Marginal Rates and Tax Brackets for Single Filers	Standard Deduction		Personal Exemptions	
			Single	Joint	Single (b)	Dependents
Kansas	No	3.5% > \$0 6.25% > \$15K 6.45% > \$30K	\$3,000	\$6,000	\$2,250	\$2,250
<b>Kentucky</b>	No	2% > \$0 3% > \$3K 4% > \$4K <b>5% &gt; \$5K</b> 6% > \$8K	<b>\$1,830</b>	<b>\$1,830</b>	\$ 20 (c)	\$ 20 (c)
Louisiana	Yes	2% > \$0 4% > \$10K 6% > \$50K	n.a.	n.a.	\$ 4,500 (m)	\$1,000
<b>Maine</b>	No	2% > \$0 4.5% > \$4,250 7% > \$8,450 8.5% > \$16,950	<b>\$4,750</b>	<b>\$7,950</b>	\$ 2,850 (w)	\$ 2,850 (w)
<b>Maryland</b>	No	2% > \$0 3% > \$1K 4% > \$2K 4.75% > \$3K	\$ 2,000 (n)	4,000 (n)	<b>\$2,400</b>	<b>\$2,400</b>
<b>Massachusetts</b>	No	5.3% or 12% (f)	n.a.	n.a.	<b>\$3,300</b>	\$1,000
<b>Michigan</b>	No	<b>4.0% of federal adjusted gross income with modification.</b>	n.a.	n.a.	<b>\$3,100</b>	\$3,000
<b>Minnesota</b>	No	5.35% > \$0 7.05% > \$19,010 7.85% > \$62,440	<b>\$ 4,750 (y)</b>	<b>\$ 9,500 (y)</b>	<b>\$ 3,000 (y)</b>	<b>\$ 3,000 (y)</b>
Mississippi	No	3% > \$0 4% > \$5K 5% > \$10K	\$2,300	\$4,600	\$6,000	\$1,500
<b>Missouri</b>	Yes (aa)(z)	1.5% > \$0 2% > \$1K 2.5% > \$2K 3% > \$3K 3.5% > \$4K 4% > \$5K 4.5% > \$6K 5% > \$7K 5.5% > \$8K 6% > \$9K	<b>\$ 4,750 (y)</b>	<b>\$ 9,500 (y)</b>	\$2,100	\$1,200
<b>Montana</b>	Yes (p)	2% > \$0 3% > \$2,200 4% > \$4,400 5% > \$8,900 6% > \$13,300 7% > \$17,800 8% > \$22,200 9% > \$31,100 10% > \$44,500 11% > \$77,800	<b>\$ 3,330 (p)(w)</b>	<b>\$ 6,660 (p)(w)</b>	<b>\$ 1,780 (w)</b>	<b>\$ 1,780 (w)</b>
<b>Nebraska</b>	No	<b>2.56% &gt; \$0</b> <b>3.57% &gt; \$2,400</b> 5.12% > \$17K 6.84% > \$26,500	<b>\$ 4,750 (y)</b>	<b>\$ 7,950 (y)</b>	\$ 99 (c)(q)	\$ 99 (c)(q)
Nevada	No	None	n.a.	n.a.	n.a.	n.a.
New Hampshire	No	5% > \$0 (h)	n.a.	n.a.	\$2,400	n.a.
New Jersey	No	1.4% > \$0 1.75 > \$20K 3.5% > \$35K 5.525% > \$40K 6.37% > \$75K 8.97% > \$500K	n.a.	n.a.	\$1,000	\$1,500
<b>New Mexico</b>	No	1.7% > \$0 3.2% > \$5,500 4.7% > \$11K 6% > \$16K 7.1% > \$26K <b>7.7% &gt; \$42K</b>	<b>\$ 4,750 (y)</b>	<b>\$ 9,500(y)</b>	<b>\$ 3,050 (y)</b>	<b>\$ 3,050 (y)</b>

*Continued*

## E31. State Individual Income Tax Rates (continued)

As of December 31, 2003

	Federal Deductibility	Marginal Rates and Tax Brackets for Single Filers	Standard Deduction		Personal Exemptions	
			Single	Joint	Single (b)	Dependents
<b>New York (ac)</b>	No	4% > \$0 4.5% > \$8K 5.25% > \$11K 5.9% > \$13K 6.85% > \$20K 6.85% > \$20K 6.85% > \$20K <b>7.5% &gt; \$100K (ad)</b> <b>7.7% &gt; \$500K</b>	\$7,500	<b>\$14,600</b>	n.a.	\$1,000
<b>North Carolina</b>	No	6% > \$0 7% > \$12,750 7.75% > \$60K 8.25% > \$120K	<b>\$3,750</b>	<b>\$6,100</b>	<b>\$ 1,050 (r)</b>	<b>\$ 1,050 (r)</b>
North Dakota	No	2.1% > \$0 3.92% > \$28,400 4.34% > \$68,800 5.04% > \$143,500 5.54% > \$311,950	\$ 4,750 (y)	\$ 7,950 (y)	\$ 3,050 (y)	\$ 3,050 (y)
Ohio	No	0.743% > \$0 1.486% > \$5K 2.972% > \$10K 3.715% > \$15K 4.457% > \$20K 5.201% > \$40K 5.943% > \$80K 6.9% > \$100K 7.5% > \$200K (u)	n.a.	n.a.	<b>\$ 1,250 (g)</b>	<b>\$ 1,250 (g)</b>
Oklahoma	Yes (d)	0.5% > \$0 1% > \$1K 2% > \$2,500 3% > \$3,750 4% > \$4,900 5% > \$6,200 6% > \$7,700 7% > \$10K	\$ 2,000 (s)	\$ 2,000 (s)	\$1,000	\$1,000
<b>Oregon</b>	Yes	5% > \$0 7% > \$2,500 9% > \$6,300	<b>\$1,670</b>	<b>\$3,345</b>	\$ 142 (c)(w)	\$ 142 (c)(w)
Pennsylvania	No	<b>3.07 % &gt; \$0 (ab)</b>	n.a.	n.a.	n.a.	n.a.
Rhode Island	No	25% of federal income tax liability.	\$4,750	\$7,950	\$3,050	\$3,050
<b>South Carolina</b>	No	2.5% > \$0 3% > \$2,400 4% > \$4,800 5% > \$7,200 6% > \$9,600 7% > \$12,000	<b>\$ 4,750 (y)</b>	<b>\$ 7,950 (y)</b>	<b>\$ 3,050 (y)</b>	<b>\$ 3,050 (y)</b>
South Dakota	No	None	n.a.	n.a.	n.a.	n.a.
Tennessee	No	6% > \$0 (h)	n.a.	n.a.	\$1,250	n.a.
Texas	No	None	n.a.	n.a.	n.a.	n.a.
<b>Utah</b>	Yes	<b>2.3% &gt; \$0</b> 3.3% > \$863 4.2% > \$1,726 5.2% > \$2,588 6% > \$3,450 <b>7% &gt; \$4,313</b>	<b>\$4,750</b>	<b>\$9,500</b>	<b>\$ 2,288 (v)</b>	<b>\$ 2,288 (v)</b>
Vermont	No	3.6% > \$0 7.2% > \$28,400 8.5% > \$68,800 9% > \$143,500 9.5% > \$311,950	n.a.	n.a.	\$3,000	n.a.
Virginia	No	2% > \$0 3% > \$3K 5% > \$5K 5.75% > \$17K	\$3,000	\$5,000	\$800	\$800

Continued

### E31. State Individual Income Tax Rates (continued) As of December 31, 2003

	Federal Deductibility	Marginal Rates and Tax Brackets for Single Filers	Standard Deduction		Personal Exemptions	
			Single	Joint	Single (b)	Dependents
Washington	No	None	n.a.	n.a.	n.a.	n.a.
West Virginia	No	3% > \$0 4% > \$10K 4.5% > \$25K 6% > \$40K 6.5% > \$60K	n.a.	n.a.	\$2,000	\$2,000
<b>Wisconsin</b>	No	4.60% > \$0 6.15% > \$8,280 6.50% > \$16,560 6.75% > \$126,200	<b>\$ 7,790 (k) \$ 14,030(k)</b>		\$700	\$700
Wyoming	No	None	n.a.	n.a.	n.a.	n.a.
<b>Dist. of Col.</b>	No	<b>5% &gt; \$0</b> <b>7.5% &gt; \$10K</b> 9.3% > \$30K	<b>\$1,000</b>	\$2,000	\$1,370	\$1,370

**Note:** Bold type indicates noteworthy tax changes during 2003.

- (a) Applies to single taxpayers and married people filing separately. Most states double brackets for married filing joint.
- (b) Except for Delaware and Mississippi, married-joint filers receive double the single exemption. Delaware is a flat \$110 tax credit and Mississippi is \$9,500 for joint.
- (c) Tax Credit.
- (d) Rates listed assume that taxpayers opt not to deduct their federal income tax liability. In Oklahoma, if a filer chooses to deduct his federal liability, then he faces a range of rates from 0.5% – 10% on income up to \$1,000 and over \$16,000 respectively.
- (e) The single personal exemption will increase to \$12,625 as of the beginning of the 2004 tax year.
- (f) The 12% rate applies to short-term capital gains, long- and short-term capital gains on collectibles and pre-1996 installment sales classified as capital gain income for Massachusetts purposes.
- (g) Taxpayers receive a \$20 tax credit per exemption in addition to the normal exemption amount.
- (h) Applies to interest and dividend income only.
- (k) Deduction phases out to zero for single filers at \$41,000 and joint filers at \$76,000.
- (l) Rates apply to regular tax table. A special tax table is available for low-income taxpayers that reduce their tax payments.
- (m) Standard deduction and personal exemptions are combined: \$4,500 for single and married filing separately; \$9,000 married filing jointly and head of household.
- (n) The standard deduction is 15 percent of income with a minimum of \$1,500 and a cap of \$2,000 for single filers, married filing separately filers and dependent filers earning more than \$13,333. The standard deduction is capped at \$4,000 for married filing jointly filers, head of household filers and qualifying widowers earning more than \$26,667.
- (p) Can claim either the standard deduction or the amount of federal taxes withheld—whichever is greater.
- (q) The \$99 personal exemption credit is phased out for filers with adjusted gross income of \$70,000 or more.
- (r) Exemptions are based on federal standard deductions but are adjusted according to income and filing status.
- (s) The deduction given is applicable to all filers, excluding married filing separately filers, with adjusted gross income (AGI) over \$13,333. For those with AGI between \$6,666 and \$13,333 the standard deduction is 15% of AGI and for those with AGI of less than \$6,666 the standard deduction is \$1,000. For married filing separately filers, the standard deduction is \$500 or 15% of AGI, but not to exceed \$1,000.
- (u) Under Ohio law, when the state ends its fiscal year with a significant budget surplus, that surplus is refunded to taxpayers through a temporary reduction in the income tax rates. Normal rates range from 0.743 percent for the lowest bracket to 7.5 percent for the highest bracket.
- (v) Three-fourths federal exemption.
- (w) Indexed for Inflation.
- (x) All filers must pay \$10 for the permanent building fund tax.
- (y) Deductions and exemptions tied to Federal tax system. Federal deductions and exemptions are indexed for inflation.
- (z) Residents should deduct the federal income tax liability as shown on their 2003 federal income tax return, less any federal Advance Child Tax Credit for 2003.
- (aa) If you checked Box A, B, D, E, F, or G on Line 9, your federal tax deduction is limited to \$5,000. If you checked Box C on Line 9, your federal tax deduction is limited to \$10,000.
- (ab) Tax rate changes from 2.8% to 3.07% in 2004.
- (ac) On May 15<sup>th</sup> 2003, the state legislature overrode a gubernatorial veto to enact two new, higher income tax rates of 7.5% and 7.7%, retroactively effective to January 1, 2003. The 7.7% rate applies to all income over \$500,000 regardless of filing status, and it is scheduled in law to expire after three years — after tax year 2005. The 7.5% rate is scheduled in law to drop to 7.375% for tax year 2004, and then to 7.25% for tax year 2005, and then expire at the same time as the 7.7% rate, after tax year 2005, restoring 6.85% as the top rate.
- (ad) Bracket for head of household is \$125K - \$500K, and bracket for married filing jointly is \$150K - \$500K.

Sources: State tax forms and instructions, Commerce Clearing House, Federation of Tax Administrators.

**E32. State Individual Income Tax Collections by State**  
**Selected Fiscal Years 1940 – 2002**  
(\$Thousands)

State	1940	1950	1960	1970	1980	1990	2000	2001	2002
<b>Total</b>	<b>\$205,979</b>	<b>\$724,378</b>	<b>\$2,209,294</b>	<b>\$9,182,862</b>	<b>\$37,089,482</b>	<b>\$96,076,243</b>	<b>\$194,573,057</b>	<b>\$208,079,457</b>	<b>\$184,781,116</b>
Alabama	\$ 1,348	\$ 14,314	\$ 27,360	\$ 85,081	\$ 396,570	\$ 1,121,458	\$ 2,071,433	\$ 2,437,640	\$ 2,030,694
Alaska	—	—	8,903	32,455	100,481	—	—	—	—
Arizona	462	2,669	10,000	64,974	287,498	1,063,804	2,291,883	2,303,888	2,090,645
Arkansas	389	4,343	9,774	42,548	316,644	739,200	1,470,012	1,563,693	1,563,221
California	19,570	60,500	245,797	1,150,604	6,463,736	16,824,356	39,574,649	44,614,297	33,046,665
Colorado	\$ 2,074	\$ 11,284	\$ 34,542	\$ 129,097	\$ 461,325	\$ 1,341,695	\$ 3,636,920	\$ 3,893,395	\$ 3,475,760
Connecticut	—	—	—	4,916	100,953	610,438	3,973,621	4,229,615	3,685,244
Delaware	1,654	7,379	26,393	68,486	235,763	456,311	733,399	720,034	716,647
Florida	—	—	—	—	—	—	—	—	—
Georgia	2,501	10,884	36,442	184,943	872,073	2,867,914	6,364,586	6,926,035	6,487,638
Hawaii	—	—	\$ 28,778	\$ 105,019	\$ 311,404	\$ 695,097	\$ 1,064,317	\$ 1,105,058	\$ 1,111,590
Idaho	704	5,374	20,195	36,662	159,138	403,061	965,428	1,030,528	842,375
Illinois	—	—	—	575,601	1,900,676	4,288,408	7,637,115	7,668,717	6,951,265
Indiana	—	—	—	216,384	556,709	2,089,540	3,753,339	3,779,805	3,540,819
Iowa	3,902	15,812	36,671	112,746	602,385	1,271,689	1,890,427	1,888,847	1,769,347
Kansas	\$ 1,315	\$ 8,313	\$ 24,000	\$ 78,423	\$ 336,061	\$ 856,769	\$ 1,861,610	\$ 1,988,460	\$ 1,854,848
Kentucky	2,345	11,025	51,686	121,423	505,832	1,210,285	2,701,616	2,649,818	2,678,330
Louisiana	2,568	18,768	12,500	47,993	247,438	737,156	1,582,260	1,750,261	1,788,733
Maine	—	—	—	18,885	142,689	580,562	1,076,913	1,161,738	1,072,810
Maryland	6,245	18,267	85,010	413,366	1,097,009	2,864,409	4,613,203	4,724,074	4,704,368
Massachusetts	\$ 20,291	\$ 44,722	\$ 151,728	\$ 517,952	\$ 1,860,033	\$ 4,909,728	\$ 9,041,936	\$ 9,902,677	\$ 7,912,934
Michigan	—	—	—	415,345	1,916,626	3,927,004	7,190,407	6,790,384	6,125,270
Minnesota	6,685	37,351	89,328	345,733	1,262,697	2,876,636	5,547,326	5,906,184	5,444,715
Mississippi	802	4,487	7,639	44,162	150,296	430,391	1,006,662	1,033,367	985,117
Missouri	—	25,239	37,659	129,654	603,319	1,790,590	3,550,284	3,815,194	3,615,391

*Continued*

**E32. State Individual Income Tax Collections by State (continued)**  
**Selected Fiscal Years 1940 – 2000**  
(\$Thousands)

State	1940	1950	1960	1970	1980	1990	2000	2001	2002
Montana	\$ 543	\$ 3,687	\$ 10,707	\$ 38,871	\$ 135,012	\$ 279,643	\$ 516,261	\$ 556,015	\$ 517,568
Nebraska	—	—	—	44,444	235,821	495,567	1,173,918	1,227,092	1,153,444
Nevada	—	—	—	—	—	—	—	—	—
New Hampshire	562	1,119	1,581	3,462	10,474	41,391	65,975	76,651	71,433
New Jersey	—	—	—	17,643	1,004,781	2,952,046	7,205,260	7,989,222	6,836,992
New Mexico	\$ 215	\$ 1,546	\$ 7,101	\$ 35,730	\$ 46,846	\$ 360,971	\$ 880,859	\$ 830,006	\$ 982,891
New York	105,753	262,916	756,364	2,506,435	5,780,045	15,289,156	23,194,281	26,442,534	25,573,667
North Carolina	3,279	24,397	91,814	270,945	1,180,507	3,390,390	7,209,670	7,526,282	7,265,242
North Dakota	309	3,697	4,796	15,379	53,346	105,687	198,621	213,485	199,590
Ohio	—	—	—	—	1,039,728	4,125,303	8,241,227	8,305,725	8,335,554
Oklahoma	\$ 2,403	\$ 7,260	\$ 16,780	\$ 50,516	\$ 361,895	\$ 1,000,883	\$ 2,134,506	\$ 2,279,364	\$ 2,286,110
Oregon	3,775	29,460	94,641	213,053	867,976	1,826,646	4,097,427	4,384,324	3,674,962
Pennsylvania	—	—	—	—	1,671,842	3,220,667	6,770,513	7,154,981	6,734,729
Rhode Island	—	—	—	18,644	153,912	426,583	828,983	928,203	823,521
South Carolina	1,427	10,292	31,642	95,398	494,789	1,380,180	2,445,559	2,498,818	1,952,498
South Dakota	—	—	—	—	—	—	—	—	—
Tennessee	1,653	3,045	5,218	12,113	30,800	102,954	180,278	198,071	146,293
Texas	—	—	—	—	—	—	—	—	—
Utah	795	4,111	16,234	61,335	265,327	646,830	1,651,448	1,705,271	1,605,310
Vermont	618	3,057	11,373	43,668	83,182	250,904	432,002	483,592	407,835
Virginia	\$ 1,943	\$ 23,993	\$ 77,314	\$ 282,769	\$ 1,103,006	\$ 3,082,187	\$ 6,828,901	\$ 7,226,402	\$ 6,710,771
Washington	—	—	—	—	—	—	—	—	—
West Virginia	1,596	—	—	40,061	252,362	516,858	965,721	1,020,690	1,034,665
Wisconsin	8,253	45,067	139,324	489,944	1,430,476	2,624,896	5,952,301	5,149,020	4,973,615
Wyoming	—	—	—	—	—	—	—	—	—

Source: Department of Commerce, Bureau of Census.

### E33. State Corporate Income Tax Rates Effective as of December 31, 2003

	Tax Rates and Brackets	Special Rates or Notes
Alabama	6.50%	Federal Deductibility
Arizona	6.97%	Minimum tax is \$50.
Arkansas	1.0% > \$0 2.0% > \$3K 3.0% > \$6K	Corporations with net incomes exceeding \$100,000, 6.5% of entire net income.
California	8.84%	10.84% on financial institutions. 6.65% alternative minimum tax rate (2% for financial institutions). Minimum tax is \$800.
Colorado	4.63%	
Connecticut	7.50%	
Delaware	8.70%	
Florida	5.50%	3.3% alternative minimum rate. An exemption of \$5,000 is allowed
Georgia	6.00%	
Hawaii	4.4% > \$0 5.4% \$25K 6.4% > \$100K	4% capital gains rate, 7.92% on financial institutions.
Idaho	7.60%	Minimum tax is \$20.
Illinois	7.30%	Includes 2.5% income replacement tax.
Indiana	8.50%	
Iowa	6.0% > \$0 8.0% > \$25K 10.0% > \$100K 12.0% > \$250K	5% on financial institutions; 7.2% alternative minimum rate; 50% federal deductibility.
Kansas	4%	3.35% surtax over \$50,000; Banks 2.25% plus 2.125% surtax over \$25,000.
Kentucky	4.% > \$0 5.0% > \$25K 6.0% > \$50K 7.0% > \$100K 8.25% > \$250K	
Louisiana	4.0 > \$0 5.0 > 25K 6.0 > 50K 7.0 > 100K 8.0 > 200K	Federal deductibility.
Maine	3.5% > \$0 7.93 > 25K 8.33 > 75K 8.93 > 250K	27% of federal alternative minimum tax liability.
Maryland	7.00%	
Massachusetts	9.50%	Rate includes 14% surtax, as does the following: an additional tax of \$7.00 per \$1,000 on taxable tangible property (or net worth allocable to state, for intangible property corporations); minimum tax of \$456. 10.5% on financial institutions; 10.91% on savings and loan associations
Michigan	1.9% > \$45K	Modified VAT applies to gross receipts. Must file if gross receipts over \$250K. \$45K deductible. Tax rate reduction by 0.1 percent was legislated in 1998 when rate was 2.3 percent, with intent to phase tax out over 23 years. If state's Budget Stabilization Fund balance falls below \$250 million for a fiscal year, the next calendar year's reduction is canceled.
Minnesota	9.8%	5.8% alternative minimum tax rate. A minimum tax is levied based on Minnesota property, payroll and sales.
Mississippi	3.0% > \$0	Franchise tax of \$2.50 per \$1,000 with minimum tax of \$25.
Nebraska	5.58% > \$0 7.81% > \$50K	

*Continued*

### E33. State Corporate Income Tax Rates (continued)

Effective as of December 31, 2003

	Tax Rates and Brackets	Special Rates or Notes
Nevada	None	
New Hampshire	8.5% > \$50K 9.25% > \$150K	Its two corporate taxes – the Business Profits Tax (BPT) and the Business Enterprise Tax (BET) – have different rates and bases. The BPT rate is 8.5% on gross income over \$50K. The BET rate is either 0.75% on gross income over \$150K, or 0.75% on total compensation paid out, including dividends and interest, over \$75K, making 9.25% the top rate a corporation may face.
New Jersey	9.0%	The rate reported in the table is the corporation business franchise tax rate. The minimum tax is \$500. An Alternative Minimum Assessment based on Gross Receipts applies if greater than corporate franchise tax. Corporations not subject to the franchise tax are subject to a 7.25% income tax. Banking and financial corporations are subject to the franchise tax. Corporations with net income under \$100,000 are taxed at 6.5%. The tax on S corporations is being phased out through 2007. The tax rate on a New Jersey S corporation that has entire net income not subject to federal corporate income tax in excess of \$100,000 will remain at 1.33% for privilege periods ending on or before June 30, 2006. The rate will be 0.67% for privilege periods ending on or after July 1, 2006, but on or before June 30, 2007; and there will be no tax imposed for privilege periods ending on or after July 1, 2007. The tax on S corporation with entire net income not subject to federal corporate income tax of \$100,000 or less is eliminated for privilege periods ending on or after July 1, 2007.
New Mexico	4.8% > \$0 6.4% > \$500K 7.6% > \$1million	
New York	7.50%	Tax rates for small business taxpayers—The tax rate on entire net income (ENI) for a small business taxpayer with ENI of \$200,000 or less will be reduced from 7.5% to 6.85% for tax years beginning after June 30, 2003. The tax rate on ENI for a small business taxpayer with ENI greater than \$200,000 will be reduced from 7.5% to a rate between 6.85% and 7.5% for tax years beginning after June 30, 2003. 2.5% surtax rate.
North Carolina	6.90%	
North Dakota	3.0% > \$0 4.5% > \$3K 6.0% > \$8K 7.5% > \$20K 9.0% > \$30K 10.5% > \$50K	5% for financial institutions plus 2% surtax rate; Federal deductibility. Minimum tax is \$50.
Ohio	5.1% > \$0 8.5% > \$50K	For financial institutions, 0.015 times value of stock. Minimum tax is \$50. The net worth rate for corporations other than financial institution is 4 mills. Taxpayers. The net worth rate for financial institutions is thirteen mills. Financial institutions are exempt from the net income base.
Oklahoma	6.00%	
Oregon	6.60%	Minimum tax is \$10.
Pennsylvania	9.99%	Imposes a capital stock and franchise tax of 0.724% on taxable income over \$ 150K.
Rhode Island	9.00%	Nine percent (9%) of net income apportioned to Rhode Island; or an annual franchise tax on its authorized capital stock at the rate of \$2.50 for each \$10,000.00 or fractional part thereof minimum of \$250.00, whichever amount shall yield the greatest tax.

*Continued*

### E33. State Corporate Income Tax Rates (continued) Effective as of December 31, 2003

	Tax Rates and Brackets	Special Rates or Notes
South Carolina	5.00%	4.5% for banks; 6% for savings and loans.
South Dakota	None	6%-0.25% on a bank's net income. Minimum tax is \$200 per location (banks).
Tennessee	6.50%	
Texas	None	
Utah	5.00%	Minimum tax is \$100.
Vermont	7.0% > \$0 8.1% > \$10K 9.2% > \$25K 9.75% > \$250K	Minimum tax is \$250.
Virginia	6.00%	
Washington	None	Gross receipts tax. The 20 different rates range from 0.011%-5.029% depending on the type of business activity.
Wisconsin	7.90%	
Wyoming	None	
District of Columbia	9.98%	Minimum tax is \$100. Includes 5% surtax.

**E34. State Corporate Income Tax Collections by State**  
**Selected Fiscal Years 1940 – 2002**  
(\$Thousands)

State	1940	1950	1960	1970	1980	1990	2000	2001	2002
<b>Total</b>	<b>\$155,391</b>	<b>\$585,795</b>	<b>\$1,179,924</b>	<b>\$3,737,944</b>	<b>\$13,321,381</b>	<b>\$21,751,119</b>	<b>\$32,522,017</b>	<b>\$31,687,459</b>	<b>\$25,867,214</b>
Alabama	\$ 1,322	\$ 885	\$ 9,447	\$ 30,797	\$ 109,238	\$ 179,833	\$ 243,099	\$ 201,533	\$ 322,636
Alaska	—	—	1,692	5,301	565,329	185,140	438,438	400,442	269,273
Arizona	856	2,897	6,833	20,910	117,764	179,832	523,182	541,174	346,280
Arkansas	334	7,857	8,862	26,228	83,714	130,300	236,969	202,345	176,874
California	20,594	74,546	240,064	587,577	2,507,183	4,928,377	6,638,762	6,899,302	5,333,036
Colorado	\$ 1,035	\$ 5,987	\$ 10,723	\$ 33,513	\$ 110,607	\$ 123,357	\$ 334,980	\$ 340,039	\$ 205,217
Connecticut	3,567	12,200	30,773	119,538	246,139	679,726	426,617	387,812	149,454
Delaware	—	—	7,478	13,446	40,553	117,802	240,319	158,703	251,643
Florida	—	—	—	—	371,405	698,825	1,182,796	1,591,473	1,218,864
Georgia	3,167	14,589	23,634	84,735	239,713	478,218	712,421	691,473	568,080
Hawaii	—	—	\$ 5,649	\$ 14,578	\$ 50,259	\$ 94,750	\$ 75,271	\$ 60,499	\$ 52,640
Idaho	1,043	3,297	5,778	11,125	42,604	72,692	125,860	141,986	76,769
Illinois	—	—	—	140,956	797,927	939,149	2,261,293	2,216,842	2,061,540
Indiana	—	—	—	8,597	179,191	340,978	924,623	825,017	709,412
Iowa	905	2,648	3,807	24,273	138,564	199,558	214,605	166,745	88,310
Kansas	\$ 754	\$ 3,456	\$ 8,434	\$ 19,258	\$ 149,517	\$ 210,462	\$ 272,432	\$ 236,723	\$ 121,931
Kentucky	1,952	8,305	20,240	39,459	158,846	279,483	306,450	361,390	302,129
Louisiana	3,114	—	18,331	34,770	249,338	393,978	222,008	293,056	264,419
Maine	—	—	—	8,257	45,086	57,658	150,046	96,283	77,366
Maryland	1,392	10,463	20,381	60,109	165,857	292,552	431,109	501,365	359,420
Massachusetts	\$ 4,141	\$ 19,450	\$ 28,539	\$ 218,279	\$ 532,383	\$ 871,195	\$ 1,306,353	\$ 1,211,584	\$ 812,257
Michigan	—	—	—	194,602	910,732	1,815,601	2,382,496	2,102,093	2,065,241
Minnesota	4,380	15,567	39,840	79,832	381,217	481,854	803,357	732,004	542,771
Mississippi	993	7,637	13,460	19,949	64,369	119,985	227,716	210,786	195,814
Missouri	6,945	—	10,000	21,287	135,103	221,471	265,467	236,261	300,459

*Continued*

**E34. State Corporate Income Tax Collections by State (continued)**  
**Selected Fiscal Years 1940 – 2002**  
(\$Thousands)

State	1940	1950	1960	1970	1980	1990	2000	2001	2002
Montana	\$ 688	\$ 1,678	\$ 4,671	\$ 9,696	\$ 45,623	\$ 80,316	\$ 99,772	\$ 103,670	\$ 68,173
Nebraska	—	—	—	8,550	57,579	71,948	140,022	138,040	107,628
Nevada	—	—	—	—	—	—	—	—	—
New Hampshire	—	—	—	—	62,786	126,589	312,176	350,363	377,313
New Jersey	—	—	27,690	169,178	497,205	1,123,096	1,347,336	1,300,785	1,101,296
New Mexico	\$ 220	\$ 1,255	\$ —	\$ 8,072	\$ 46,272	\$ 61,732	\$ 159,338	\$ 190,673	\$ 124,327
New York	42,631	180,664	256,309	693,151	1,235,340	1,885,429	2,771,556	3,199,483	2,257,935
North Carolina	8,655	30,015	51,516	112,408	291,752	612,388	1,197,162	723,635	668,124
North Dakota	281	1,306	1,414	2,998	36,348	46,762	78,221	63,390	49,990
Ohio	—	—	—	—	517,394	643,428	630,607	663,376	761,050
Oklahoma	\$ 3,840	\$ 7,893	\$ 12,166	\$ 27,490	\$ 89,869	\$ 95,920	\$ 194,145	\$ 167,222	\$ 173,701
Oregon	1,712	17,017	22,442	39,880	177,425	147,784	407,084	322,651	196,257
Pennsylvania	23,777	64,199	142,086	529,770	861,682	1,094,778	1,696,845	1,389,458	1,198,438
Rhode Island	—	4,382	8,419	23,090	53,620	68,828	74,825	77,998	28,273
South Carolina	2,076	14,487	18,797	42,318	153,475	150,926	227,161	192,070	217,327
South Dakota	\$ 705	\$ 143	\$ 395	\$ 780	\$ 3,292	\$ 30,714	\$ 45,123	\$ 43,387	\$ 40,547
Tennessee	1,813	10,443	21,392	59,633	198,222	332,036	613,924	673,465	502,977
Texas	—	—	—	—	—	—	—	—	—
Utah	881	2,584	5,671	11,790	40,377	94,167	173,799	162,754	110,989
Vermont	187	1,172	2,219	5,819	22,425	27,128	44,430	44,606	37,306
Virginia	\$ 2,690	\$ 18,458	\$ 31,715	\$ 67,369	\$ 193,847	\$ 306,170	\$ 565,909	\$ 363,757	\$ 308,554
Washington	—	—	—	—	—	—	—	—	—
West Virginia	—	—	—	3,872	32,889	221,642	217,793	214,297	220,158
Wisconsin	8,741	40,315	59,057	104,704	311,321	436,562	578,120	495,449	445,016
Wyoming	—	—	—	—	—	—	—	—	—

Source: Department of Commerce, Bureau of Census.

### E35. State Sales, Gasoline, Cigarette, and Alcohol Tax Rates by State Effective as of December 31, 2003

	General Sales and Use Tax	Gasoline Tax (Cents per Gallon)	Cigarette Tax (Cents per 20-pack)	Spirits Tax (Dollars per Gallon)	Table Wine Tax (Dollars per Gallon)	Beer Tax (Dollars per Gallon)
Alabama	4%	16¢	16.5¢	(b)	\$ 1.70	\$ 0.52
Alaska	None	8	100	\$ 5.60	2.50	0.35
Arizona	5.6	18	118	3.00	0.84	0.16
Arkansas	6	21.5	31.5	2.50	0.75	0.23
California	7.25	18	87	3.30	0.20	0.20
Colorado	2.9%	22¢	20¢	\$ 2.28	\$ 0.28	\$ 0.08
Connecticut	6	25	151	4.50	0.60	0.19
Delaware	None	23	24	3.75	0.97	0.16
Florida	6	13.9	33.9	6.50	2.25	0.48
Georgia	4	7.5	12	3.79	1.51	0.48
Hawaii	4%	16¢	130¢	\$ 5.98	\$ 1.38	\$ 0.93
Idaho	6	25	57(s)	(b)	0.45	0.15
Illinois	6.25	30	98	4.50	0.73	0.19
Indiana	6	18	55.5	2.68	0.47	0.12
Iowa	5	20	36	(b)	1.75	0.19
Kansas	5.3%	24¢	79¢	\$ 2.50	\$ 0.30	\$ 0.18
Kentucky	6	15	3	1.92	0.50	0.08
Louisiana	4	20	36	2.50	0.11	0.32
Maine	5	22	100	(b)	0.60	0.35
Maryland	5	23.5	100	1.50	0.40	0.09
Massachusetts	5%	21.5¢	151¢	\$ 4.05	\$ 0.55	\$ 0.11
Michigan	6	19	125	(b)	0.51	0.20
Minnesota	6.5	20	48	5.03	0.30	0.15
Mississippi	7	18	18	(b)	0.35	0.43
Missouri	4.225	17	17	2.00	0.30	0.06
Montana	None	27¢	70¢	(b)	\$ 1.02	\$ 0.14
Nebraska	5.5% (m)	24.6(a)	64 (h)	\$ 3.75	0.95	0.31
Nevada	6.5 (p)	23 (t)	80	3.60	0.70	0.16
New Hampshire	None	18	52	(b)	(b)	0.30
New Jersey	6	10.5	205	4.40	0.70	0.12
New Mexico	5%	17¢	91¢	\$ 6.06	\$ 1.70	\$ 0.41
New York	4.25 (o)	32.7	150	6.44	0.19	0.11
North Carolina	4.5 (n)	24.2 (a)	5	(b)	0.79	(c)
North Dakota	5	21	44	2.50	0.50	0.16
Ohio	6 (q)	24 (u)	55	3.38 (b)	0.30	0.18
Oklahoma	4.5%	16¢	23¢	\$ 5.56	\$ 0.72	\$ 0.40
Oregon	None	24	128	(b)	0.67	0.08
Pennsylvania	6	12	100	(b)	(b)	0.08
Rhode Island	7	30	171	3.75	0.60	0.10
South Carolina	5	16	7	2.72	1.08 (d)	0.77
South Dakota	4%	16¢	53¢	\$ 3.93	\$ 0.93	\$ 0.27
Tennessee	7(l)	20	20	4.40	1.21	0.14
Texas	6.25	20	41	2.40	0.20	0.20
Utah	4.75	24.5	69.5	(b)	13% (b)	0.41
Vermont	6	19	119	(b)	0.55	0.27

*Continued*

**E35. State Sales, Gasoline, Cigarette, and Alcohol Tax Rates by State (continued)**  
 Effective as of December 31, 2003

	General Sales and Use Tax	Gasoline Tax (Cents per Gallon)	Cigarette Tax (Cents per 20-pack)	Spirits Tax (Dollars per Gallon)	Table Wine Tax (Dollars per Gallon)	Beer Tax (Dollars per Gallon)
Virginia	4.5% (v)	17.5¢	2.5¢	(b)	\$ 1.51	\$ 0.26
Washington	6.5	28	1.425	(b)	0.86	0.26 (e)
West Virginia	6	20.5	55	(b)	1.00	0.18
Wisconsin	5	28.5 (a)	77	\$ 3.25	0.25	0.07
Wyoming	4	14 (f)	60	(b)	(b)	0.02
District of Columbia	5.75%	20¢	100¢	\$ 1.50	\$ 0.30	\$ 0.09

(a) The gas tax is indexed for inflation in Nebraska, North Carolina, and Wisconsin. Nebraska's indexed rate is revised quarterly. North Carolina's indexed rate is revised every six months. Wisconsin's indexed rate is revised every April 1.

(b) States where the state government controls all sales.

(c) North Carolina's beer tax is \$0.48387 per gallon in barrels holding at least 7.75 gallons, but \$0.53376 per gallon in barrels holding less than 7.75 gallons.

(d) South Carolina's rate of \$1.08 includes 18 cents additional tax.

(e) Since July 1, 1997, Washington has collected an additional beer tax of \$4.78 per barrel.

(f) Wyoming's rate is lowered by 1 cent per gallon if certain environmental funds are adequately funded.

(h) Returns to 34 cents on October 1, 2004.

(l) Rate rose from 6% to 7% on July 1, 2002, but the rate on food remained 6%.

(m) Was scheduled to drop to 5.0% on October 1, 2003, however, did not.

(n) The 2003 North Carolina General Assembly has enacted legislation that extends the additional 0.5% State rate of sales and use tax until July 1, 2005. The additional 0.5%, resulting in a combined State rate of 4.5%, was effective October 16, 2001 and was originally scheduled to expire on June 30, 2003. As a result of the current legislation, the additional 0.5% State tax will not expire as originally scheduled, and the 4.5% State rate of sales and use tax will remain in effect until July 1, 2005.

(o) On May 15th 2003, the state legislature overrode a gubernatorial veto to enact an increase in the state sales tax from 4.0% to 4.25% effective June 1, 2003. The rate is scheduled in law to revert to 4.0% two years later on June 1, 2005.

(p) 2.0% sales tax, 2.25% local school support tax, 0.50 Basic City-County Relief Tax, 1.75 Supplemental City-County Relief Tax.

(q) To remain in effect until June 30, 2005 when it is scheduled in law to revert to 5%.

(r) For spirits with more than 25% alcohol.

(s) To remain in effect until June 30th 2005, when it will return to 57 cents per pack of 20.

(t) County taxes are added to this. County taxes vary from an additional 5 cents to 10 cents.

(u) increases to 26 cents per gallon on July 1st 2004, and then to 28 cents on July 1st 2005.

(v) includes statewide local rate of 1 cent.

Source: Tax Foundation Special Report, No. 128, "State Tax Collections and Rates"; State Revenue Departments; Commerce Clearing House; Federation of Tax Administrators; Department of Agriculture, American Petroleum Institute

**E36. State General Sales Tax Collections by State**  
**Selected Fiscal Years 1940 – 2002**  
(\$Thousands)

State	1940	1950	1960	1970	1980	1990	2000	2001	2002
<b>Total</b>	<b>\$ 499,386</b>	<b>\$ 1,670,028</b>	<b>\$ 4,301,997</b>	<b>\$ 14,177,082</b>	<b>\$ 43,167,534</b>	<b>\$ 99,701,944</b>	<b>\$ 174,461,160</b>	<b>\$ 179,318,645</b>	<b>\$ 179,665,346</b>
Alabama	\$ 7,787	\$ 32,662	\$ 89,109	\$ 212,383	\$ 577,089	\$ 1,037,821	\$ 1,701,885	\$ 1,712,639	\$ 1,748,235
Alaska	—	—	—	—	—	—	—	—	—
Arizona	4,030	16,138	64,164	173,739	814,588	1,917,689	3,632,686	3,825,282	4,283,681
Arkansas	5,460	23,116	54,571	108,719	371,825	839,400	1,706,645	1,809,618	1,946,770
California	94,666	321,560	714,991	1,756,935	6,695,242	13,626,773	23,457,385	24,298,292	23,816,406
Colorado	\$ 8,805	\$ 25,901	\$ 50,205	\$ 137,768	\$ 537,379	\$ 825,275	\$ 1,849,305	\$ 1,970,206	\$ 1,901,972
Connecticut	—	23,689	77,293	258,659	802,950	2,443,398	3,419,939	3,159,040	3,043,971
Delaware	—	13	—	—	—	—	—	—	—
Florida	—	23,516	171,335	658,197	2,252,113	8,191,414	15,010,888	14,716,286	14,408,709
Georgia	—	—	146,277	335,807	931,976	2,638,664	4,630,179	4,906,559	4,833,521
Hawaii	—	—	\$ 62,067	\$ 162,689	\$ 498,293	\$ 1,176,687	\$ 1,536,276	\$ 1,640,038	\$ 1,612,333
Idaho	—	—	—	41,679	137,114	383,088	747,134	782,064	795,384
Illinois	90,963	166,951	374,949	1,008,182	2,379,123	4,076,915	6,393,080	6,319,746	6,419,156
Indiana	23,538	86,550	189,170	380,739	1,331,594	2,551,464	3,579,416	3,606,008	3,798,490
Iowa	16,383	55,741	80,680	223,464	502,055	943,565	1,722,836	1,756,167	1,747,016
Kansas	\$ 10,082	\$ 37,430	\$ 73,349	\$ 145,371	\$ 418,389	\$ 872,604	\$ 1,741,217	\$ 1,745,023	\$ 1,799,485
Kentucky	—	—	—	267,688	607,604	1,087,582	2,171,609	2,259,124	2,312,224
Louisiana	8,131	45,003	88,489	166,485	739,347	1,262,887	2,060,822	2,400,038	2,326,873
Maine	—	—	27,318	83,240	214,113	508,980	847,358	817,880	836,134
Maryland	—	28,378	74,093	236,843	712,815	1,571,866	2,498,184	2,646,642	2,690,434
Massachusetts	—	—	—	\$ 168,443	\$ 745,996	\$ 1,956,467	\$ 3,565,267	\$ 3,755,838	\$ 3,695,874
Michigan	60,376	204,864	363,221	828,491	1,706,728	3,187,651	7,666,399	7,722,911	7,784,308
Minnesota	—	—	—	195,620	650,138	1,869,521	3,723,638	3,770,897	3,740,660
Mississippi	6,965	24,540	71,792	227,930	671,086	1,088,620	2,333,384	2,325,630	2,340,474
Missouri	23,131	72,084	118,934	344,799	792,290	1,898,837	2,787,531	2,804,891	2,854,718

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**E36. State General Sales Tax Collections by State (continued)**  
**Selected Fiscal Years 1940 – 2002**  
(\$Thousands)

State	1940	1950	1960	1970	1980	1990	2000	2001	2002
Montana	—	—	—	—	—	—	—	—	—
Nebraska	—	—	—	\$ 74,883	\$ 277,014	\$ 508,047	\$ 1,027,940	\$ 1,032,181	\$ 1,069,185
Nevada	—	—	\$ 12,905	54,710	182,925	802,007	1,941,674	2,048,752	2,070,013
New Hampshire	—	—	—	—	—	—	—	—	—
New Jersey	—	—	—	355,613	1,180,267	3,291,359	5,508,046	5,758,670	5,996,839
New Mexico	\$ 4,190	\$ 17,384	\$ 40,948	\$ 85,709	\$ 402,909	\$ 835,989	\$ 1,502,319	\$ 1,620,362	\$ 1,337,321
New York	—	—	—	1,012,036	2,844,869	6,002,896	8,563,323	8,778,982	8,607,718
North Carolina	12,192	41,848	87,978	264,461	693,564	1,772,911	3,374,566	3,456,078	3,740,715
North Dakota	3,107	11,563	15,876	42,926	124,012	230,973	330,269	340,126	335,613
Ohio	52,679	133,016	265,201	658,759	1,445,788	3,589,092	6,263,251	6,287,758	6,391,475
Oklahoma	\$ 12,608	\$ 34,839	\$ 56,184	\$ 93,821	\$ 317,578	\$ 844,475	\$ 1,441,670	\$ 1,535,830	\$ 1,529,465
Oregon	—	—	—	—	—	—	—	—	—
Pennsylvania	—	—	330,419	948,357	1,995,829	4,224,983	7,057,309	7,238,386	7,330,422
Rhode Island	—	5,799	24,666	78,324	169,061	397,426	621,066	695,966	731,597
South Carolina	—	—	67,705	192,552	576,489	1,447,851	2,458,308	2,500,285	2,335,170
South Dakota	\$ 4,484	\$ 17,048	\$ 15,748	\$ 47,736	\$ 147,171	\$ 249,691	\$ 487,897	\$ 514,712	\$ 523,001
Tennessee	—	42,507	104,923	241,151	982,251	2,343,908	4,446,160	4,704,130	4,674,896
Texas	—	—	—	552,561	2,536,805	7,625,401	14,012,165	14,707,624	14,559,504
Utah	4,233	14,014	28,592	90,976	324,744	707,114	1,423,234	1,480,122	1,500,278
Vermont	—	—	—	17,065	40,836	136,029	215,423	214,128	214,746
Virginia	—	—	—	\$ 210,045	\$ 595,060	\$ 1,353,076	\$ 2,471,938	\$ 2,642,751	\$ 2,799,526
Washington	24,577	104,771	261,534	546,236	1,625,006	4,470,930	7,739,014	8,066,999	7,904,003
West Virginia	19,045	51,911	85,039	181,710	598,512	764,523	917,050	928,143	962,756
Wisconsin	—	—	—	272,614	853,863	1,983,828	3,506,696	3,609,895	3,695,796
Wyoming	1,954	7,192	12,272	30,967	163,134	162,267	368,779	405,946	445,479

Source: Department of Commerce, Bureau of the Census.

**E37. State Property Tax Collections by State**  
**Selected Fiscal Years 1940 – 2002**  
(\$Thousands)

State	1940	1950	1960	1970	1980	1990	2000	2001	2002
<b>Total</b>	<b>\$367,410</b>	<b>\$310,705</b>	<b>\$607,399</b>	<b>\$1,091,745</b>	<b>\$2,891,744</b>	<b>\$5,848,175</b>	<b>\$10,996,021</b>	<b>\$10,430,359</b>	<b>\$9,702,385</b>
Alabama	\$ 6,790	\$ 7,470	\$ 13,220	\$ 22,853	\$ 44,287	\$ 90,543	\$ 179,828	\$ 183,163	\$ 195,132
Alaska	—	—	542	—	169,016	89,841	44,608	45,116	49,652
Arizona	4,788	5,371	28,470	67,822	121,990	236,178	296,706	312,273	329,245
Arkansas	3,733	321	321	870	3,571	6,644	481,893	434,194	486,895
California	13,265	48,994	125,459	233,480	677,238	2,123,784	3,330,868	3,321,844	1,951,507
Colorado	\$ 5,167	\$ 6,654	\$ 10,646	\$ 1,115	\$ 3,652	\$ 7,389	—	—	—
Connecticut	2,426	372	12	—	12	12	—	—	—
Delaware	86	134	1,842	303	—	—	—	—	—
Florida	2,646	4,800	18,629	33,623	86,091	308,570	762,653	498,924	427,626
Georgia	5,074	7,487	1,275	3,123	9,565	24,692	48,147	50,948	54,089
Hawaii	—	—	—	—	—	—	—	—	—
Idaho	2,683	2,149	2,572	750	175	105	—	—	—
Illinois	2,823	321	918	2,502	103,979	229,444	54,452	58,711	56,823
Indiana	7,008	10,750	9,967	22,780	30,313	3,541	3,739	4,583	6,291
Iowa	7,110	2,613	3,641	4,063	—	—	—	—	—
Kansas	\$ 6,131	\$ 12,029	\$ 7,949	\$ 10,353	\$ 18,832	\$ 32,132	\$ 48,601	\$ 52,148	\$ 54,576
Kentucky	6,380	9,194	17,080	26,577	176,759	303,332	388,727	412,535	437,804
Louisiana	10,471	12,168	14,880	26,935	32	46,564	24,900	24,607	34,794
Maine	5,488	6,066	1,650	3,767	15,198	31,956	30,550	47,508	48,136
Maryland	5,986	4,718	12,101	34,119	83,597	170,107	256,027	262,028	272,806
Massachusetts	\$ 37,369	\$ 76	\$ 270	\$ 349	\$ 812	\$ 2,063	\$ 151	\$ 105	\$ 2,884
Michigan	15,323	24,468	51,170	83,032	133,412	325,512	1,702,501	1,790,053	1,890,783
Minnesota	12,349	10,318	22,518	5,810	4,281	7,762	9,411	9,509	8,124
Mississippi	2,881	1,156	4,448	3,917	4,723	74,393	1,378	1,293	1,246
Missouri	6,727	5,096	11,224	2,815	5,038	11,952	18,430	19,418	20,988

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**E37. State Property Tax Collections by State (continued)**  
**Selected Fiscal Years 1940 – 2002**  
(\$Thousands)

State	1940	1950	1960	1970	1980	1990	2000	2001	2002
Montana	1,899	3,509	6,247	8,090	18,129	103,609	218,883	204,240	181,501
Nebraska	5,640	15,624	27,173	2,006	2,502	1,932	4,363	5,439	6,383
Nevada	1,162	1,993	1,841	4,336	21,024	26,474	92,743	99,108	112,613
New Hampshire	1,490	1,177	2,366	3,485	8,218	6,273	473,711	458,170	501,703
New Jersey	27,842	2,911	2,700	49,755	73,932	16,762	3,039	3,146	3,303
New Mexico	\$ 2,393	\$ 3,158	\$ 8,234	\$ 14,469	\$ 24,341	\$ 24,412	\$ 34,877	\$ 40,220	\$ 52,779
New York	13,861	1,585	3,474	12,350	6,520	—	—	—	—
North Carolina	4,898	4,553	11,155	23,680	45,908	99,342	19	4	—
North Dakota	3,316	3,647	3,220	1,406	2,174	2,129	2,486	2,576	1,375
Ohio	11,003	16,927	46,691	58,563	141,980	8,034	22,615	24,913	18,498
Oklahoma	\$ 658	\$ 3	—	—	—	—	—	—	—
Oregon	250	19	21	2,881	77	197	106	—	—
Pennsylvania	56,509	1,676	1,656	32,009	181,287	171,625	117,436	58,245	50,949
Rhode Island	2,139	—	—	—	6,280	9,626	948	959	1,139
South Carolina	1,576	1,388	1,042	1,655	6,042	9,559	12,663	13,571	12,746
South Dakota	\$ 1,000	\$ 1,358	\$ 3	—	—	—	—	—	—
Tennessee	3,001	1,714	9	—	—	—	—	—	—
Texas	27,111	21,215	37,587	64,063	47,351	—	—	—	—
Utah	4,087	7,059	8,087	12,835	147	282	—	—	—
Vermont	1,059	350	339	225	327	348	404,710	367,459	390,695
Virginia	\$ 4,110	\$ 8,665	\$ 13,170	\$ 12,599	\$ 23,505	\$ 16,695	\$ 34,075	\$ 30,587	\$ 20,557
Washington	4,516	11,205	34,017	113,061	471,559	1,103,601	1,697,689	1,399,497	1,457,432
West Virginia	841	208	390	250	713	1,499	3,537	3,613	3,819
Wisconsin	13,836	16,930	30,423	72,317	94,075	43,437	87,155	79,640	91,703
Wyoming	509	1,106	6,750	10,752	23,080	75,823	101,396	110,012	143,975

Source: Department of Commerce, Bureau of the Census.

**E38. State Motor Fuels Tax Collections by State**  
**Selected Fiscal Years 1940 – 2002**  
(\$Thousands)

State	1940	1950	1960	1970	1980	1990	2000	2001	2002
<b>Total</b>	<b>\$838,711</b>	<b>\$1,544,474</b>	<b>\$3,335,356</b>	<b>\$6,282,916</b>	<b>\$9,721,569</b>	<b>\$19,379,238</b>	<b>\$29,967,910</b>	<b>\$31,025,871</b>	<b>\$31,968,036</b>
Alabama	\$ 15,301	\$ 29,881	\$ 71,031	\$ 116,760	\$ 172,922	\$ 294,293	\$ 505,360	\$ 502,635	\$ 511,927
Alaska	—	—	3,686	10,372	26,175	41,500	42,137	37,738	40,352
Arizona	4,742	10,156	24,974	64,974	118,158	333,351	592,518	603,697	624,655
Arkansas	10,996	22,899	38,142	74,897	136,166	218,700	388,625	400,726	413,932
California	51,123	137,826	337,530	672,410	854,185	1,359,407	3,041,370	3,142,142	3,295,903
Colorado	\$ 8,041	\$ 20,559	\$ 37,515	\$ 71,801	\$ 113,442	\$ 324,765	\$ 544,134	\$ 570,625	\$ 569,079
Connecticut	10,371	18,682	45,786	99,191	153,155	308,276	543,022	408,539	424,669
Delaware	2,197	4,201	8,417	18,252	29,319	63,569	104,200	99,399	107,713
Florida	25,512	51,205	121,655	225,399	417,133	776,189	1,608,061	1,731,688	1,808,863
Georgia	21,841	47,376	84,044	154,699	330,485	441,052	632,103	664,837	649,746
Hawaii	—	—	\$ 14,577	\$ 17,723	\$ 34,778	\$ 53,203	\$ 74,456	\$ 77,451	\$ 78,088
Idaho	4,817	10,168	14,701	25,330	52,793	107,945	208,968	207,576	213,778
Illinois	40,838	56,339	141,865	311,313	388,097	916,406	1,356,283	1,366,563	1,373,522
Indiana	24,565	40,040	100,872	192,795	256,149	565,265	700,420	665,240	742,059
Iowa	14,483	27,325	60,359	100,831	167,463	334,285	346,461	354,091	343,147
Kansas	\$ 10,054	\$ 26,122	\$ 39,486	\$ 81,402	\$ 118,937	\$ 224,420	\$ 356,236	\$ 362,291	\$ 376,241
Kentucky	14,055	35,152	62,218	104,615	187,446	360,127	440,258	449,110	461,333
Louisiana	18,953	42,788	63,926	119,841	188,281	399,287	549,421	538,812	558,892
Maine	5,918	12,589	23,116	36,557	51,652	137,650	181,263	189,172	191,694
Maryland	11,232	23,117	55,831	111,326	186,658	449,731	652,052	686,942	703,390
Massachusetts	\$ 21,134	\$ 27,900	\$ 76,684	\$ 135,816	\$ 212,035	\$ 301,954	\$ 652,596	\$ 659,873	\$ 666,751
Michigan	31,243	46,871	146,345	273,735	473,593	739,712	1,074,816	1,074,763	1,089,813
Minnesota	21,469	34,193	56,807	122,880	204,955	461,339	607,589	608,069	620,241
Mississippi	11,852	23,361	46,540	88,502	127,647	308,101	418,855	405,171	410,258
Missouri	13,312	19,800	45,881	115,359	203,177	355,094	695,591	675,994	692,454

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**E38. State Motor Fuels Tax Collections by State (continued)**  
**Selected Fiscal Years 1940 – 2002**  
(\$Thousands)

State	1940	1950	1960	1970	1980	1990	2000	2001	2002
Montana	5,030	9,847	16,964	28,766	51,089	112,052	188,345	183,277	191,440
Nebraska	11,627	23,439	37,762	67,781	104,331	209,278	279,426	290,834	308,147
Nevada	1,416	3,618	8,192	24,054	34,625	112,094	261,995	248,764	266,101
New Hampshire	3,592	4,983	13,465	23,865	48,046	81,148	116,884	119,433	120,006
New Jersey	23,675	32,672	98,374	200,318	288,264	413,722	506,432	516,413	523,819
New Mexico	\$ 4,486	\$ 13,345	\$ 24,783	\$ 42,516	\$ 69,999	\$ 164,556	\$ 233,176	\$ 200,052	\$ 199,515
New York	70,941	90,095	215,245	374,821	474,798	543,548	521,670	513,231	492,185
North Carolina	25,324	52,836	99,134	213,709	295,143	793,490	1,066,670	1,182,716	1,209,386
North Dakota	3,029	4,776	11,197	19,819	33,488	67,007	110,546	111,623	110,848
Ohio	51,427	76,197	213,587	320,166	397,133	970,933	1,404,946	1,307,275	1,372,423
Oklahoma	\$ 14,547	\$ 36,393	\$ 58,533	\$ 90,867	\$ 129,545	\$ 330,960	\$ 402,380	\$ 401,317	\$ 410,353
Oregon	10,908	25,454	36,873	64,485	92,880	235,870	473,947	406,079	398,309
Pennsylvania	57,004	100,399	155,391	344,966	575,891	745,253	764,065	1,706,376	1,753,338
Rhode Island	3,847	6,224	15,113	27,699	39,260	72,997	130,974	130,069	130,134
South Carolina	12,858	25,248	50,876	87,238	173,412	358,234	369,976	365,391	411,074
South Dakota	\$ 4,280	\$ 6,588	\$ 14,531	\$ 24,012	\$ 41,809	\$ 80,182	\$ 124,735	\$ 121,624	\$ 123,427
Tennessee	19,539	41,685	76,276	130,625	226,785	630,090	788,174	774,689	814,468
Texas	45,948	76,432	185,307	312,349	480,946	1,515,453	2,688,818	2,766,028	2,835,232
Utah	3,905	7,696	20,816	37,805	74,074	132,475	330,499	325,490	336,411
Vermont	2,703	4,652	8,801	16,094	21,745	53,578	60,575	65,895	71,187
Virginia	\$ 18,236	\$ 42,728	\$ 76,771	\$ 146,477	\$ 275,141	\$ 621,914	\$ 814,999	\$ 847,416	\$ 848,528
Washington	16,233	37,333	60,482	140,878	254,637	483,546	775,245	736,146	742,699
West Virginia	10,679	16,878	34,470	49,944	101,467	208,625	239,580	236,742	300,049
Wisconsin	20,669	31,455	72,241	130,512	194,684	529,159	915,694	919,700	955,404
Wyoming	2,759	4,951	8,384	16,370	37,576	37,453	81,364	66,147	75,053

Source: Department of Commerce, Bureau of the Census.

**E39. State Motor Vehicle and Operators' License Collections by State**  
**Selected Fiscal Years 1950 – 2002**  
(\$Thousands)

State	1950	1960	1970	1980	1990	2000	2001	2002
<b>Total</b>	<b>\$756,044</b>	<b>\$1,573,220</b>	<b>\$2,955,785</b>	<b>\$5,325,041</b>	<b>\$10,674,745</b>	<b>\$15,002,897</b>	<b>\$15,141,149</b>	<b>\$15,641,246</b>
Alabama	\$ 6,902	\$ 5,740	\$ 25,794	\$ 44,816	\$ 136,852	\$ 143,273	\$ 193,872	\$ 183,299
Alaska	—	2,032	5,770	11,535	20,797	41,390	34,124	37,304
Arizona	3,045	10,267	21,056	62,020	237,294	474,930	145,214	152,442
Arkansas	7,834	15,046	29,891	78,094	80,070	144,219	110,192	107,222
California	53,820	135,450	271,292	431,066	1,157,853	1,876,289	1,787,789	1,740,434
Colorado	\$ 6,161	\$ 17,205	\$ 27,126	\$ 54,181	\$ 122,716	\$ 173,506	\$ 175,932	\$ 151,444
Connecticut	10,487	17,436	46,885	82,750	197,909	260,622	218,327	240,604
Delaware	1,685	4,385	10,335	24,263	24,702	35,495	33,817	31,850
Florida	22,819	57,263	114,690	268,366	545,022	1,005,806	959,619	940,387
Georgia	5,642	17,988	37,304	53,408	100,943	233,981	238,195	268,428
Hawaii	—	—	\$ 76	\$ 8,398	\$ 20,009	\$ 57,714	\$ 82,054	\$ 79,462
Idaho	845	10,068	14,778	36,560	59,947	90,346	130,661	111,221
Illinois	41,248	104,854	231,197	382,279	650,831	489,223	1,297,171	1,342,077
Indiana	22,844	38,211	63,500	98,411	177,520	(6,246)	213,105	297,885
Iowa	22,680	46,310	80,728	139,399	221,031	349,133	339,759	363,652
Kansas	\$ 14,340	\$ 22,503	\$ 35,430	\$ 73,833	\$ 103,278	\$ 144,547	\$ 141,334	\$ 141,794
Kentucky	8,042	13,126	30,697	56,045	154,460	199,456	184,620	190,299
Louisiana	6,797	13,143	27,871	49,888	80,144	124,322	106,281	114,461
Maine	6,316	9,715	14,671	36,505	54,871	62,101	70,473	78,875
Maryland	13,134	26,343	57,448	87,727	155,222	221,707	190,380	199,651
Massachusetts	\$ 11,184	\$ 23,383	\$ 50,183	\$ 65,424	\$ 319,495	\$ 116,243	\$ 265,454	\$ 270,336
Michigan	42,235	75,645	154,482	259,945	509,033	812,167	837,630	890,951
Minnesota	21,687	43,532	66,847	140,739	338,991	548,422	495,656	493,482
Mississippi	2,896	7,280	14,442	30,901	67,871	176,158	122,846	111,683
Missouri	17,019	38,967	75,144	113,448	212,917	279,406	263,913	237,161

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**E39. State Motor Vehicle and Operators' License Collections by State (continued)**  
**Selected Fiscal Years 1950 – 2002**  
(\$Thousands)

State	1950	1960	1970	1980	1990	2000	2001	2002
Montana	\$ 1,933	\$ 4,262	\$ 7,895	\$ 22,511	\$ 38,794	\$ 65,962	\$ 52,862	\$ 127,164
Nebraska	4,559	7,066	25,442	44,181	59,383	100,512	79,541	85,268
Nevada	1,458	5,870	9,477	24,597	71,823	127,221	112,642	129,657
New Hampshire	3,816	6,975	13,580	24,176	58,065	56,017	66,367	76,625
New Jersey	36,215	70,667	133,374	276,804	363,432	403,129	409,917	371,830
New Mexico	\$ 5,151	\$ 11,700	\$ 16,215	\$ 37,191	\$ 104,686	\$ 141,257	\$ 108,740	\$ 117,459
New York	78,558	141,946	240,943	329,330	604,017	520,046	571,733	661,059
North Carolina	18,087	31,768	67,120	137,047	261,337	517,451	394,504	410,708
North Dakota	5,928	10,549	16,732	26,618	41,168	33,140	47,795	52,234
Ohio	45,048	100,157	159,207	219,949	411,400	591,094	586,660	618,327
Oklahoma	\$ 19,405	\$ 48,446	\$ 65,696	\$ 126,948	\$ 274,636	\$ 763,005	\$ 577,552	\$ 568,820
Oregon	15,286	30,968	48,541	108,817	231,316	610,077	219,949	266,138
Pennsylvania	53,932	86,607	126,205	327,739	474,575	541,707	758,928	771,420
Rhode Island	4,562	7,279	16,258	18,466	39,951	52,329	50,402	53,197
South Carolina	4,776	10,263	17,790	34,173	89,013	148,516	104,194	91,089
South Dakota	\$ 2,040	\$ 6,654	\$ 10,741	\$ 16,856	\$ 21,179	\$ 36,814	\$ 47,337	\$ 41,185
Tennessee	12,372	27,956	62,631	102,651	172,224	243,441	225,933	236,559
Texas	26,205	86,322	165,816	325,195	768,794	981,583	939,080	985,568
Utah	2,584	6,636	10,623	20,380	47,777	49,766	83,094	85,734
Vermont	3,948	7,356	12,209	21,615	39,253	71,074	36,555	40,974
Virginia	\$ 12,753	\$ 23,639	\$ 63,171	\$ 111,148	\$ 264,065	\$ 201,575	\$ 312,919	\$ 313,416
Washington	12,283	23,658	49,629	89,561	190,839	284,774	300,231	308,482
West Virginia	9,140	19,522	27,379	49,987	76,348	53,987	77,701	87,320
Wisconsin	24,123	43,364	71,443	107,764	178,187	301,676	288,132	312,993
Wyoming	2,220	7,698	10,031	31,336	42,705	52,534	49,963	51,616

Source: Department of Commerce, Bureau of the Census.

**E40. State Alcohol Sales Tax Collections by State**  
**Selected Fiscal Years 1940 – 2003**  
(\$Thousands)

State	1940	1950	1960	1970	1980	1990	2000	2001	2003
Total	\$ 193,378	\$ 419,680	\$ 650,467	\$ 1,420,216	\$ 2,477,568	\$ 3,191,150	\$ 4,104,031	\$ 4,181,160	\$ 4,249,208
Alabama	\$ 379	\$ 1,336	\$ 7,292	\$ 41,661	\$ 87,493	\$ 107,061	\$ 123,164	\$ 128,848	\$ 129,876
Alaska	—	—	2,188	4,425	7,366	12,035	12,655	12,003	12,889
Arizona	732	1,795	3,587	9,240	22,093	40,305	50,923	51,406	52,641
Arkansas	2,415	4,896	5,954	11,373	22,041	24,600	28,845	29,121	30,402
California	10,303	16,145	50,401	105,792	138,902	128,319	282,165	288,451	292,627
Colorado	\$ 2,306	\$ 3,640	\$ 5,828	\$ 11,198	\$ 23,627	\$ 20,837	\$ 27,110	\$ 30,439	\$ 30,028
Connecticut	4,558	5,314	7,207	23,730	24,879	46,610	44,886	47,328	41,619
Delaware	630	883	1,645	3,587	4,745	4,931	10,936	11,611	11,739
Florida	4,289	22,620	45,614	120,533	283,008	463,006	575,169	545,488	547,682
Georgia	3,271	17,124	20,333	57,837	96,473	116,841	139,830	140,367	144,022
Hawaii	—	—	\$ 3,232	\$ 7,482	\$ 12,948	\$ 40,336	\$ 39,000	\$ 37,782	\$ 39,090
Idaho	\$ 221	\$ 842	1,932	3,886	7,749	12,481	5,979	6,057	6,212
Illinois	10,501	22,966	31,623	66,989	76,675	63,528	127,868	140,643	140,854
Indiana	4,916	12,273	14,075	19,894	34,020	34,850	31,406	33,078	37,458
Iowa	1,334	3,310	3,235	9,048	16,403	12,599	12,265	12,209	12,508
Kansas	\$ 496	\$ 5,322	\$ 5,286	\$ 9,984	\$ 29,524	\$ 49,988	\$ 73,487	\$ 77,896	\$ 81,834
Kentucky	3,759	9,483	17,686	14,293	16,071	50,221	68,408	69,876	72,545
Louisiana	3,562	16,084	19,886	31,306	50,944	42,591	54,923	52,392	51,360
Maine	1,152	2,056	2,215	4,711	26,357	34,438	34,308	40,900	42,891
Maryland	4,362	5,875	8,838	15,663	29,227	26,453	24,400	24,522	25,754
Massachusetts	\$ 8,329	\$ 20,567	\$ 25,856	\$ 54,821	\$ 80,631	\$ 71,624	\$ 63,768	\$ 64,793	\$ 65,927
Michigan	4,290	6,832	21,940	63,915	90,257	121,943	132,648	136,591	138,310
Minnesota	5,707	13,481	15,321	34,111	54,201	55,824	61,735	60,610	57,495
Mississippi	715	2,311	4,370	13,097	31,411	33,114	39,894	39,256	39,690
Missouri	4,674	5,518	5,935	12,335	24,958	23,715	25,339	25,912	25,908

*Continued*

**E40. State Alcohol Sales Tax Collections by State (continued)**  
**Selected Fiscal Years 1940 – 2003**  
(\$Thousands)

State	1940	1950	1960	1970	1980	1990	2000	2001	2003
Montana	\$ 708	\$ 1,512	\$ 3,819	\$ 6,309	\$ 14,207	\$ 13,239	\$ 17,234	\$ 17,541	\$ 18,388
Nebraska	1,738	2,610	2,680	6,397	12,425	16,118	17,368	17,290	17,534
Nevada	199	492	1,152	5,353	10,888	14,598	16,390	16,468	16,717
New Hampshire	657	1,024	1,089	2,274	4,544	11,526	11,878	11,462	11,882
New Jersey	9,277	14,612	21,411	43,598	55,492	53,402	78,161	79,889	81,280
New Mexico	\$ 719	\$ 1,305	\$ 2,098	\$ 4,509	\$ 7,713	\$ 17,057	\$ 36,748	\$ 34,738	\$ 35,471
New York	34,245	45,018	57,190	112,623	149,678	190,431	182,914	179,157	177,991
North Carolina	2,177	8,398	16,324	57,316	104,753	150,582	192,629	199,844	202,528
North Dakota	1,132	3,105	3,010	4,513	6,352	5,469	5,431	4,892	5,494
Ohio	18,137	30,170	37,283	61,192	75,531	66,486	83,776	81,029	85,837
Oklahoma	\$ 661	\$ 4,502	\$ 14,439	\$ 18,240	\$ 37,334	\$ 54,333	\$ 60,889	\$ 61,994	\$ 64,729
Oregon	602	1,195	1,404	2,403	10,262	10,819	12,707	12,616	12,684
Pennsylvania	15,087	40,984	46,120	88,263	120,986	139,989	179,655	187,662	197,426
Rhode Island	358	1,633	3,120	5,849	7,420	10,834	9,567	9,450	10,271
South Carolina	2,880	12,874	16,109	37,509	85,082	113,718	128,848	137,429	124,110
South Dakota	\$ 1,212	\$ 2,552	\$ 2,572	\$ 5,169	\$ 7,744	\$ 9,297	\$ 10,761	\$ 11,070	\$ 11,143
Tennessee	1,941	7,792	8,206	23,238	49,916	62,994	75,918	78,471	80,107
Texas	6,156	13,249	35,035	54,643	200,465	335,170	514,804	541,305	560,197
Utah	115	747	922	2,269	5,870	16,206	23,943	25,020	26,080
Vermont	965	2,553	4,078	9,516	13,106	14,213	14,159	15,386	15,579
Virginia	\$ 1,633	\$ 6,917	\$ 8,900	\$ 34,212	\$ 76,397	\$ 83,607	\$ 123,448	\$ 127,638	\$ 132,878
Washington	2,136	1,948	13,083	39,481	81,173	113,318	162,228	168,777	174,170
West Virginia	1,063	2,083	3,305	17,303	5,610	8,572	8,401	8,197	8,621
Wisconsin	6,352	11,179	15,028	26,261	40,784	39,797	43,956	44,907	45,581
Wyoming	327	553	611	865	1,833	1,125	1,107	1,349	1,149

Source: Department of Commerce, Bureau of the Census.

**E41. State Tobacco Sales Tax Collections by State**  
**Selected Fiscal Years 1940 – 2002**  
(\$Thousands)

State	1940	1950	1960	1970	1980	1990	2000	2001	2002
Total	\$97,269	\$414,348	\$922,519	\$2,308,000	\$3,737,798	\$5,540,620	\$8,391,330	\$8,651,459	\$8,902,018
Alabama	\$ 3,344	\$ 7,645	\$ 18,474	\$ 36,876	\$ 56,438	\$ 68,983	\$ 66,431	\$ 65,583	\$ 63,782
Alaska	—	—	1,223	2,711	4,283	10,950	48,309	47,012	45,810
Arizona	751	1,945	3,495	19,508	39,883	46,942	162,896	160,694	161,754
Arkansas	1,519	4,633	8,823	23,449	49,740	61,500	92,856	96,661	93,073
California	—	—	63,860	235,277	269,044	781,225	1,216,646	1,150,856	1,102,807
Colorado	—	—	—	\$ 12,323	\$ 34,856	\$ 59,721	\$ 67,622	\$ 67,904	\$ 66,244
Connecticut	2,853	7,648	10,992	56,117	76,510	118,826	129,028	126,878	158,348
Delaware	—	1,036	2,007	9,022	11,999	11,659	26,680	27,386	27,652
Florida	—	8,708	9,252	39,235	255,845	327,795	442,512	442,711	466,464
Georgia	3,117	12,684	19,827	40,466	79,946	87,323	87,004	81,823	94,099
Hawaii	—	—	\$ 1,971	\$ 5,803	\$ 12,759	\$ 23,495	\$ 42,341	\$ 55,073	\$ 65,546
Idaho	—	1,645	3,248	4,885	8,027	14,558	28,780	28,568	28,392
Illinois	—	28,328	49,320	153,149	176,726	321,278	467,350	472,615	464,447
Indiana	—	12,548	16,646	39,890	81,167	112,740	88,334	85,338	123,215
Iowa	2,174	4,947	11,489	29,824	46,551	85,226	96,982	95,693	94,480
Kansas	\$ 1,288	\$ 4,929	\$ 8,756	\$ 20,390	\$ 32,671	\$ 55,985	\$ 52,898	\$ 52,876	\$ 52,342
Kentucky	1,907	4,987	9,693	11,881	21,487	13,898	17,022	16,862	16,828
Louisiana	5,037	18,126	26,743	33,178	60,984	68,227	89,644	96,621	128,521
Maine	—	5,142	6,551	14,741	24,166	43,013	74,933	74,358	94,082
Maryland	—	—	10,940	26,459	52,441	59,789	210,025	205,766	209,881
Massachusetts	\$ 7,361	\$ 25,930	\$ 39,168	\$ 75,208	\$ 144,018	\$ 150,769	\$ 279,945	\$ 270,512	\$ 274,997
Michigan	—	22,561	53,801	85,893	140,365	255,339	604,672	596,238	670,022
Minnesota	—	11,123	21,047	49,437	86,547	153,014	186,013	183,009	173,544
Mississippi	2,593	6,774	10,950	19,668	33,231	50,903	56,385	55,507	55,612
Missouri	—	—	10,888	47,137	61,182	78,330	112,006	108,152	106,818

*Continued*

**E41. State Tobacco Sales Tax Collections by State (continued)**  
**Selected Fiscal Years 1940 – 2002**  
(\$Thousands)

State	1940	1950	1960	1970	1980	1990	2000	2001	2002
Montana	—	\$ 1,341	\$ 5,870	\$ 5,846	\$ 11,552	\$ 12,460	\$ 13,809	\$ 13,726	\$ 13,281
Nebraska	—	3,860	5,962	11,966	22,490	38,284	46,314	45,016	44,164
Nevada	—	742	1,586	7,696	11,950	48,088	64,675	66,213	63,739
New Hampshire	1,026	2,441	4,100	13,870	25,735	38,142	94,550	86,786	82,625
New Jersey	—	17,787	40,817	118,227	170,572	202,596	399,760	397,514	406,856
New Mexico	—	\$ 2,258	\$ 4,630	\$ 10,469	\$ 14,507	\$ 17,793	\$ 24,242	\$ 18,024	\$ 17,780
New York	20,437	56,684	119,188	256,564	332,079	543,346	668,251	1,020,302	1,010,949
North Carolina	—	—	—	11,738	18,031	15,315	42,026	42,026	41,531
North Dakota	510	2,692	3,543	6,278	9,610	15,184	22,826	21,810	21,573
Ohio	8,679	18,144	60,147	121,530	207,947	219,302	289,434	281,972	281,291
Oklahoma	\$ 2,172	\$ 10,390	\$ 13,839	\$ 37,984	\$ 80,738	\$ 72,904	\$ 74,820	\$ 73,659	\$ 71,501
Oregon	—	—	—	12,297	29,816	77,825	188,726	177,603	175,034
Pennsylvania	11,983	42,759	63,495	185,672	252,423	216,852	324,319	321,089	317,442
Rhode Island	1,401	3,102	5,943	14,948	24,365	38,489	59,737	59,645	83,099
South Carolina	2,559	5,859	11,473	17,402	28,101	29,540	29,685	29,497	26,627
South Dakota	\$ 611	\$ 1,723	\$ 3,222	\$ 7,033	\$ 10,418	\$ 13,518	\$ 19,092	\$ 19,350	\$ 18,724
Tennessee	2,887	8,511	17,447	50,703	74,432	80,187	82,589	81,671	83,573
Texas	7,210	23,532	85,850	186,363	321,765	431,579	531,780	584,461	540,034
Utah	359	869	2,295	5,403	10,236	22,252	48,254	47,839	50,994
Vermont	501	1,807	3,392	6,532	9,605	12,031	25,506	26,721	26,599
Virginia	—	—	—	\$ 13,751	\$ 17,437	\$ 16,251	\$ 15,332	\$ 15,174	\$ 15,125
Washington	2,101	6,501	18,132	37,122	63,603	138,659	277,329	264,885	330,730
West Virginia	—	2,057	9,511	13,975	37,069	32,358	32,345	31,838	32,219
Wisconsin	2,889	9,950	21,208	58,938	86,951	140,799	257,896	254,868	302,701
Wyoming	—	—	1,705	3,166	5,500	5,378	10,719	5,074	5,067

Source: Department of Commerce, Bureau of Census.

## E42. State Estate Tax Rates and Exemptions As of December 31, 2002

State (a)	Rates (On Net Estate After Exemptions) (b)	Maximum Rate Applies Above	Exemption
Alabama	Maximum Federal credit (c),(d)	\$10,040,000	\$60,000(c)
Alaska	Maximum Federal credit (c),(d)	\$10,040,000	\$60,000(c)
Arizona	Maximum Federal credit (c),(d)	\$10,040,000	\$60,000(c)
Arkansas	Maximum Federal credit (c),(d)	\$10,040,000	\$60,000(c)
California	Maximum Federal credit (c),(d)	\$10,040,000	\$60,000(c)
Colorado	Maximum Federal credit (c),(d)	\$10,040,000	\$60,000(c)
Connecticut	Maximum Federal credit (c),(d)	\$10,040,000	\$60,000(c)
Delaware	Maximum Federal credit (c),(d)	\$10,040,000	\$60,000(c)
Florida	Maximum Federal credit (c),(d)	\$10,040,000	\$60,000(c)
Georgia	Maximum Federal credit (c),(d)	\$10,040,000	\$60,000(c)
Hawaii	Maximum Federal credit (c),(d)	\$10,040,000	\$60,000(c)
Idaho	Maximum Federal credit (c),(d)	\$10,040,000	\$60,000(c)
Illinois	Maximum Federal credit (c),(d)	\$10,040,000	\$60,000(c)
Maine	Maximum Federal credit (c),(d)	\$10,040,000	\$60,000(c)
Massachusetts	Maximum Federal credit (c),(d)	\$10,040,000	\$60,000(c)
Michigan	Maximum Federal credit (c),(d)	\$10,040,000	\$60,000(c)
Minnesota	Maximum Federal credit (c),(d)	\$10,040,000	\$60,000(c)
Mississippi	1% on first \$60,000 to 16%	\$10,000,000	\$650,000
Missouri	Maximum Federal credit (c),(d)	\$10,040,000	\$60,000(c)
Nevada	Maximum Federal credit (c),(d)	\$10,040,000	\$60,000(c)
New Mexico	Maximum Federal credit (c),(d)	\$10,040,000	\$60,000(c)
New York	2% on first \$50,000 to 21%	\$10,100,000	Varies
North Dakota	Maximum Federal credit (c),(d)	\$10,040,000	\$60,000(c)
Ohio	2% on first \$40,000 to 7%	\$500,000	(e)
Oklahoma	0.5% on first \$10,000 to 10%(f)	\$10,000,000	(g)
Oregon	Maximum Federal credit (c),(d)	\$10,040,000	\$60,000(c)
Rhode Island	Maximum Federal credit (c),(d)	\$10,040,000	\$60,000(c)
South Carolina	Maximum Federal credit (c),(d)	\$10,040,000	\$60,000(c)
Utah	Maximum Federal credit (c),(d)	\$10,040,000	\$60,000(c)
Vermont	Maximum Federal credit (c),(d)	\$10,040,000	\$60,000(c)
Virginia	Maximum Federal credit (c),(d)	\$10,040,000	\$60,000(c)
Washington	Maximum Federal credit (c),(d)	\$10,040,000	\$60,000(c)
West Virginia	Maximum Federal credit (c),(d)	\$10,040,000	\$60,000(c)
Wisconsin	Maximum Federal credit (c),(d)	\$10,040,000	\$60,000(c)
Wyoming	Maximum Federal credit (c),(d)	\$10,040,000	\$60,000(c)
District of Columbia	Maximum Federal credit (c),(d)	\$10,040,000	\$60,000(c)

(a) Excludes states shown in inheritance tax table (E43) which levy an estate tax in addition to their inheritance taxes to insure full absorption of the Federal credit.

(b) The rates generally are in addition to graduated absolute amounts.

(c) Maximum Federal credit allowed under the 1954 Code for state estate taxes paid is expressed as a percentage of the taxable estate (after \$60,000 exemption) in excess of \$40,000, plus a graduated absolute amount. The \$60,000 exemption is allowed under the State Death Tax Credit.

(d) A tax on nonresident estates is imposed on the proportionate share of the estate which the property located in the state bears to the entire estate wherever situated.

(e) A credit equal to the lesser of \$500 or the amount of the estate is allowed. A marital deduction is allowed in an amount equal to the net value of any asset passing from the decedent to the receiving spouse. But only to the extent that the asset is included in the value of the Ohio gross estate. Property passing to surviving spouse is entirely excluded.

(f) Rates apply only to lineal heirs, for collateral heirs the rates vary from 1% on the first \$10,000 to 15% on amounts of \$1,000,000 or more. No exemptions.

(g) Exemption is a total aggregate of \$175,000 for father, mother, child and named relatives before 1999, \$275,000 in 1999. Property passing to surviving spouse is entirely excluded.

(h) Marital deduction is \$175,000.

Source: Commerce Clearing House.

**E43. State Estate and Gift Tax Collections by State**  
**Selected Fiscal Years 1940 – 2002**  
(\$Thousands)

State	1940	1950	1960	1970	1980	1990	2000	2001	2002
<b>Total</b>	<b>\$112,996</b>	<b>\$170,652</b>	<b>\$420,180</b>	<b>\$996,396</b>	<b>\$2,035,269</b>	<b>\$3,831,781</b>	<b>\$8,034,202</b>	<b>\$7,499,439</b>	<b>\$7,384,434</b>
Alabama	\$ 262	\$ 914	\$ 612	\$ 1,380	\$ 5,441	\$ 15,876	\$ 66,763	\$ 47,261	\$ 82,970
Alaska	—	—	54	123	198	1,063	2,455	2,683	3,117
Arizona	180	118	463	4,245	12,117	23,917	85,238	76,922	81,893
Arkansas	234	206	241	743	4,666	6,800	23,821	26,101	39,494
California	10,661	19,857	47,180	156,935	463,406	386,137	928,148	934,708	1,000,493
Colorado	\$ 1,063	\$ 1,919	\$ 6,638	\$ 11,934	\$ 29,780	\$ 21,306	\$ 61,873	\$ 82,798	\$ 72,199
Connecticut	3,399	5,868	16,920	42,590	54,764	158,227	237,608	257,801	159,819
Delaware	472	2,879	1,088	5,353	7,883	20,061	41,124	41,037	41,342
Florida	923	3,011	5,488	16,017	69,910	251,558	739,490	707,565	751,611
Georgia	472	613	981	5,642	7,517	27,616	148,255	126,114	123,034
Hawaii	—	—	\$ 587	\$ 2,324	\$ 4,328	\$ 16,329	\$ 22,874	\$ 17,541	\$ 16,624
Idaho	80	222	751	785	4,524	1,849	11,083	42,808	9,645
Illinois	3,615	7,259	22,027	63,720	122,728	105,697	348,009	361,039	328,729
Indiana	1,333	3,042	7,563	15,013	38,845	67,286	140,173	163,674	141,886
Iowa	1,017	3,408	7,294	16,767	47,668	65,119	99,487	87,670	79,507
Kansas	\$ 375	\$ 1,079	\$ 3,727	\$ 7,234	\$ 26,246	\$ 43,159	\$ 62,888	\$ 41,195	\$ 48,082
Kentucky	1,200	2,618	5,302	12,445	23,295	66,855	74,490	85,160	85,410
Louisiana	887	1,510	7,311	6,728	22,691	51,179	95,577	82,930	68,995
Maine	662	1,476	3,229	4,944	11,397	8,900	58,804	30,616	23,420
Maryland	1,723	2,600	4,987	11,921	20,653	81,560	156,976	168,751	182,753
Massachusetts	\$ 9,478	\$ 9,660	\$ 20,535	\$ 43,422	\$ 78,952	\$ 276,447	\$ 166,511	\$ 203,381	\$ 200,547
Michigan	2,736	7,929	12,124	26,470	46,281	124,402	185,528	155,469	131,029
Minnesota	1,199	2,334	7,335	20,032	41,922	25,250	82,516	53,377	66,291
Mississippi	49	231	666	1,980	6,006	10,711	21,960	27,575	30,154
Missouri	1,962	2,742	5,259	11,996	26,255	41,978	129,872	153,689	134,253

*Continued*

**E43. State Estate and Gift Tax Collections by State (continued)**  
**Selected Fiscal Years 1940 – 2002**  
(\$Thousands)

State	1940	1950	1960	1970	1980	1990	2000	2001	2002
Montana	\$ 187	\$ 422	\$ 1,775	\$ 4,235	\$ 8,537	\$ 9,049	\$ 19,039	\$ 20,286	\$ 13,816
Nebraska	133	189	374	816	2,277	3,669	19,022	27,411	15,611
Nevada	—	—	—	—	—	13,837	76,002	39,918	30,088
New Hampshire	1,101	911	2,093	3,769	8,256	25,485	61,146	59,266	55,955
New Jersey	5,263	9,600	20,621	65,574	111,047	202,737	485,948	478,061	510,367
New Mexico	\$ 43	\$ 215	\$ 676	\$ 1,669	\$ 2,327	\$ 9,908	\$ 16,087	\$ 23,261	\$ 19,291
New York	28,025	22,375	71,611	127,935	124,920	525,597	1,054,669	758,523	767,689
North Carolina	1,009	2,211	6,644	18,936	42,149	82,993	188,412	143,419	118,141
North Dakota	41	113	278	842	2,828	2,231	6,077	5,056	5,334
Ohio	2,182	4,559	8,694	17,854	37,208	56,944	155,103	166,004	116,259
Oklahoma	\$ 1,633	\$ 2,449	\$ 6,396	\$ 14,459	\$ 27,477	\$ 67,178	\$ 87,510	\$ 84,806	\$ 85,976
Oregon	652	1,467	4,523	14,088	27,359	14,003	43,907	42,077	65,200
Pennsylvania	19,427	21,652	51,121	98,850	173,229	474,694	801,164	776,869	761,812
Rhode Island	1,206	1,556	3,873	8,618	11,962	23,051	34,207	27,320	18,848
South Carolina	141	397	1,596	3,517	9,309	35,356	43,085	49,488	63,647
South Dakota	\$ 52	\$ 375	\$ 927	\$ 1,952	\$ 7,262	\$ 14,574	\$ 28,429	\$ 34,925	\$ 23,482
Tennessee	853	1,955	4,847	18,118	28,798	35,277	92,449	84,140	100,045
Texas	718	6,047	12,608	23,123	75,589	131,148	278,486	322,355	332,575
Utah	154	370	1,017	3,102	1,695	7,593	64,559	30,017	9,424
Vermont	250	371	733	2,307	1,368	3,067	13,550	12,714	13,886
Virginia	\$ 722	\$ 2,028	\$ 5,176	\$ 12,245	\$ 27,281	\$ 63,063	\$ 150,120	\$ 126,839	\$ 133,660
Washington	1,443	3,559	9,422	25,434	54,598	29,713	82,573	106,311	114,173
West Virginia	521	888	2,430	5,009	12,636	6,927	21,103	17,541	13,322
Wisconsin	3,212	5,338	14,039	32,569	56,791	92,203	133,261	77,084	82,635
Wyoming	46	110	344	632	2,893	2,202	50,779	7,883	9,901

Source: Department of Commerce, Bureau of the Census.

**E44. State Corporation License Tax Collections by State**  
**Selected Fiscal Years 1950 – 2002**  
(\$Thousands)

State	1950	1960	1970	1980	1990	2000	2001	2002
<b>Total</b>	<b>\$175,701</b>	<b>\$426,217</b>	<b>\$763,813</b>	<b>\$1,387,780</b>	<b>\$3,099,175</b>	<b>\$6,463,659</b>	<b>\$6,383,710</b>	<b>\$5,842,054</b>
Alabama	2,342	\$ 8,834	\$ 15,352	\$ 45,087	\$ 101,294	\$ 179,169	\$ 81,912	\$ 72,080
Alaska	—	95	402	671	881	1,639	1,278	1,281
Arizona	111	875	1,119	2,427	3,987	6,353	10,623	8,418
Arkansas	440	866	1,497	4,045	7,796	9,408	9,767	10,363
California	390	1,355	2,621	4,836	46,404	37,355	45,192	47,982
Colorado	\$ 207	\$ 998	\$ 1,352	\$ 2,747	\$ 3,937	\$ 5,445	\$ 5,812	\$ 6,838
Connecticut	407	1,208	1,309	3,425	10,386	13,433	12,710	17,006
Delaware	4,293	9,684	43,924	66,738	200,201	541,112	586,785	533,528
Florida	642	2,027	6,394	8,192	33,663	120,967	123,905	128,147
Georgia	775	2,017	3,800	9,004	23,627	39,716	32,708	41,137
Hawaii	—	\$ 158	\$ 334	\$ 737	\$ 1,749	\$ 2,788	\$ 2,667	\$ 2,303
Idaho	152	428	715	1,348	283	1,252	1,273	1,315
Illinois	3,756	5,565	27,181	37,013	86,854	143,924	151,605	165,304
Indiana	131	1,321	1,172	2,926	3,987	4,663	5,715	5,562
Iowa	291	286	602	17,238	28,990	33,363	28,719	32,494
Kansas	\$ 432	\$ 836	\$ 1,214	\$ 6,240	\$ 12,746	\$ 27,048	\$ 27,782	\$ 28,576
Kentucky	885	1,770	4,522	12,394	75,407	192,560	204,474	180,805
Louisiana	4,479	14,452	25,830	66,570	259,111	273,553	252,710	264,684
Maine	214	417	383	680	2,445	3,129	3,313	3,390
Maryland	371	793	1,459	3,819	5,403	13,278	14,204	14,606
Massachusetts	\$ 44,417 (a)	\$ 66,245 (b)	\$ 2,873 (c)	\$ 5,037	\$ 19,136	\$ 22,951	\$ 23,129	\$ 18,709
Michigan	11,005	69,139	124,024	5,349	13,737	12,938	12,459	12,172
Minnesota	90	349	674	1,401	2,637	4,273	4,375	4,640
Mississippi	993	3,497	9,392	25,729	43,128	68,019	66,100	61,886
Missouri	3,042	6,070	20,673	27,326	61,718	89,722	77,158	20,212

*Continued*

**E44. State Corporation License Tax Collections by State (continued)**  
**Selected Fiscal Years 1950 – 2002**  
(\$Thousands)

State	1950	1960	1970	1980	1990	2000	2001	2002
Montana	\$ 66	\$ 136	\$ 187	\$ 300	\$ 790	\$ 1,196	\$ 1,277	\$ 1,692
Nebraska	220	510	1,357	2,592	4,660	6,304	6,190	6,419
Nevada	63	480	839	2,223	6,204	22,859	23,058	36,138
New Hampshire	109	256	842	2,773	5,607	4,214	4,347	4,350
New Jersey	8,643	31,603	49,277	151,817	131,236	151,046	145,753	122,367
New Mexico	\$ 355	\$ 1,062	\$ 1,720	\$ 5,384	\$ 1,455	\$ 2,303	\$ 2,402	\$ 2,239
New York	1,333	3,413	5,475	7,450	21,424	66,534	65,505	66,287
North Carolina	4,369	8,193	20,340	49,335	132,668	158,393	398,278	273,669
North Dakota	15	34	120	301	557	0	(X)	(X)
Ohio	9,326	47,078	114,044	81,471	230,230	353,002	296,642	264,484
Oklahoma	\$ 1,832	\$ 3,439	\$ 6,177	\$ 17,809	\$ 31,236	\$ 43,102	\$ 42,700	\$ 43,528
Oregon	462	687	1,412	2,458	4,291	6,460	5,007	367
Pennsylvania	52,081	55,503	124,920	279,881	603,007	990,325	877,073	697,815
Rhode Island	805	190	660	1,774	3,615	13,391	11,470	11,884
South Carolina	499	1,054	1,901	5,601	25,531	41,649	56,194	59,183
South Dakota	\$ 21	\$ 87	\$ 168	\$ 385	\$ 694	\$ 2,032	\$ 2,130	\$ 2,271
Tennessee	5,057	8,369	17,795	45,640	196,326	494,089	480,242	420,768
Texas	7,996	60,606	110,276	352,615	608,282	2,098,910	2,030,756	1,991,450
Utah	74	172	—	—	—	1,328	2,573	2,439
Vermont	15	27	123	194	653	1,190	1,267	1,680
Virginia	\$ 716	\$ 1,253	\$ 2,244	\$ 6,143	\$ 22,496	\$ 30,087	\$ 28,990	\$ 30,293
Washington	411	1,438	2,260	4,199	7,298	14,306	14,685	15,540
West Virginia	1,098	839	1,649	3,693	4,000	7,675	5,649	7,235
Wisconsin	215	334	948	2,033	5,337	95,363	87,857	88,814
Wyoming	55	169	261	730	2,071	6,385	7,290	7,704

Note: Table includes licenses and fees applicable to all corporations. Excludes corporation income, property, and gross receipts taxes.

(a) Includes \$43,664 from corporation excise tax and surtax measured in part by net income and in part by corporate excess.

(b) Includes \$64,541 from corporation excise tax and surtax measured in part by net income and in part by corporate excess.

(c) A portion of corporation excise taxes and surtaxes measured by corporate excess included with corporations net income taxes. Separation not available.

Source: Department of Commerce, Bureau of the Census.

**E45. State Insurance Company Tax Collections by State**  
**Selected Fiscal Years 1950 – 2002**  
(\$Thousands)

State	1950	1960	1970	1980	1990	2000	2001	2002
<b>Total</b>	<b>\$241,182</b>	<b>\$532,065</b>	<b>\$1,182,134</b>	<b>\$3,113,231</b>	<b>\$7,369,604</b>	<b>\$9,781,284</b>	<b>\$10,264,241</b>	<b>\$11,158,103</b>
Alabama	\$ 2,670	\$ 7,964	\$ 20,643	\$ 68,410	\$ 147,526	\$ 190,750	\$ 202,703	\$ 219,773
Alaska	—	857	2,562	10,436	22,691	29,064	32,175	37,323
Arizona	824	3,275	9,365	29,457	128,510	164,732	187,832	198,770
Arkansas	1,916	3,918	9,144	29,969	46,900	94,659	82,883	112,371
California	23,285	62,342	134,954	446,262	1,170,831	1,299,777	1,496,556	1,596,002
Colorado	\$ 1,970	\$ 4,920	\$ 12,021	\$ 38,883	\$ 83,920	\$ 130,837	\$ 144,643	\$ 158,199
Connecticut	9,276	13,915	40,336	61,977	170,163	183,588	180,265	207,445
Delaware	729	1,624	4,454	11,381	32,065	53,430	57,908	76,178
Florida	3,834	11,730	34,115	103,524	322,915	355,677	387,855	414,369
Georgia	3,783	10,543	21,905	68,043	169,905	256,956	245,229	296,175
Hawaii	—	\$ 1,883	\$ 6,096	\$ 23,001	\$ 38,261	\$ 70,043	\$ 73,914	\$ 70,059
Idaho	1,115	2,496	4,471	15,977	35,630	56,460	61,341	65,989
Illinois	15,062	26,604	68,452	82,871	166,758	219,701	256,566	285,051
Indiana	5,514	9,633	24,299	58,291	107,516	163,124	147,895	178,569
Iowa	4,052	7,497	15,704	43,746	86,976	120,212	126,611	135,582
Kansas	\$ 2,934	\$ 6,315	\$ 11,424	\$ 34,083	\$ 70,313	\$ 70,139	\$ 77,211	\$ 96,894
Kentucky	3,316	6,513	17,556	62,016	187,573	226,812	243,875	258,313
Louisiana	3,974	9,708	22,818	81,724	176,082	239,283	247,319	287,750
Maine	1,399	2,355	4,348	13,095	47,217	46,810	45,780	60,376
Maryland	3,893	8,557	21,356	56,152	141,741	172,917	191,427	197,306
Massachusetts	\$ 5,073	\$ 11,813	\$ 39,068	\$ 111,517	\$ 273,014	\$ 334,635	\$ 332,899	\$ 360,676
Michigan	9,789	20,659	44,114	119,678	78,647	191,946	200,756	227,081
Minnesota	4,715	9,421	24,181	63,984	122,486	171,749	185,557	163,110
Mississippi	1,906	5,124	12,429	36,164	87,813	114,535	121,316	130,241
Missouri	6,448	13,078	23,578	64,064	152,534	209,748	192,681	217,173

*Continued*

**E45. State Insurance Company Tax Collections by State (continued)**  
**Selected Fiscal Years 1950 – 2002**  
(\$Thousands)

State	1950	1960	1970	1980	1990	2000	2001	2002
Montana	\$ 853	\$ 2,207	\$ 4,578	\$ 11,716	\$ 26,430	\$ 42,618	\$ 45,952	\$ 51,084
Nebraska	1,409	3,712	7,398	20,228	34,141	39,190	33,748	38,107
Nevada	244	868	2,851	11,924	53,244	129,333	146,925	156,412
New Hampshire	962	1,888	5,858	13,427	36,450	54,065	61,342	69,331
New Jersey	8,153	18,053	38,740	89,565	172,709	282,264	323,188	345,816
New Mexico	\$ 708	\$ 2,050	\$ 5,666	\$ 20,199	\$ 44,784	\$ 65,107	\$ 44,530	\$ 51,705
New York	30,222	64,145	124,297	209,019	699,529	659,046	610,625	585,444
North Carolina	5,141	12,886	29,149	80,496	178,219	279,204	311,986	348,113
North Dakota	884	1,643	2,951	9,106	17,848	21,893	22,412	25,999
Ohio	13,909	25,792	53,116	131,405	255,149	358,611	350,279	365,734
Oklahoma	\$ 4,929	\$ 9,921	\$ 18,368	\$ 54,080	\$ 98,842	\$ 160,930	\$ 154,309	\$ 149,018
Oregon	2,458	5,578	7,975	33,039	56,859	43,548	61,779	53,737
Pennsylvania	15,667	29,374	59,541	165,412	352,261	439,897	471,533	503,155
Rhode Island	1,614	2,601	5,643	13,168	37,167	31,338	37,287	32,062
South Carolina	2,622	5,500	13,314	40,519	94,199	85,074	87,631	113,139
South Dakota	\$ 993	\$ 1,942	\$ 3,715	\$ 10,599	\$ 24,972	\$ 39,514	\$ 42,641	\$ 45,012
Tennessee	4,231	9,448	21,607	64,090	133,312	286,584	296,496	282,623
Texas	11,054	32,210	58,565	176,108	524,901	739,259	767,433	972,325
Utah	993	2,373	4,856	18,043	32,364	82,872	74,012	87,838
Vermont	619	1,195	2,339	6,380	17,473	20,401	21,445	36,180
Virginia	\$ 5,131	\$ 11,716	\$ 26,685	\$ 76,484	\$ 178,619	\$ 251,074	\$ 268,060	\$ 292,702
Washington	3,491	7,752	17,111	43,646	92,701	261,150	279,726	291,250
West Virginia	2,485	6,422	10,482	29,035	52,068	101,004	115,053	88,586
Wisconsin	4,477	9,014	26,276	43,828	76,882	96,432	99,339	107,352
Wyoming	456	1,031	1,660	7,016	10,494	12,410	13,313	14,604

Source: Department of Commerce, Bureau of the Census.

**E46. State Public Utility Tax Collections by State**  
**Selected Fiscal Years 1950 – 2002**  
(\$Thousands)

State	1950	1960	1970	1980	1990	2000	2001	2002
<b>Total</b>	<b>\$185,129</b>	<b>\$365,424</b>	<b>\$918,363</b>	<b>\$3,358,768</b>	<b>\$6,513,510</b>	<b>\$9,230,534</b>	<b>\$8,965,513</b>	<b>\$9,751,676</b>
Alabama	\$ 3,154	\$ 3,369	\$ 30,325	\$ 154,392	\$ 271,209	\$ 482,870	\$ 520,100	\$ 540,541
Alaska	—	—	338	1,981	2,068	3,235	3,329	3,139
Arizona	909	3,300	6,227	23,232	98,517	36,563	32,678	29,347
Arkansas	14	—	—	—	—	—	—	—
California	8,523	12,696	22,998	19,028	39,349	218,994	262,527	482,696
Colorado	—	—	\$ 443	\$ 1,148	\$ 4,328	\$ 8,072	\$ 9,252	\$ 8,132
Connecticut	5,486	7,895	34,253	142,112	276,300	197,920	180,546	166,580
Delaware	15	34	64	13,809	18,358	27,871	31,893	30,477
Florida	2,195	7,640	18,803	91,595	290,017	666,180	651,142	769,480
Georgia	—	—	—	—	—	—	—	—
Hawaii	—	\$ 4,026	\$ 14,105	\$ 32,458	\$ 69,649	\$ 119,505	\$ 134,582	\$ 93,405
Idaho	649	1,228	404	1,405	1,677	2,767	1,796	1,795
Illinois	22,848	48,570	143,838	464,008	760,814	1,467,081	1,527,009	1,509,883
Indiana	—	—	—	—	—	5,859	4,247	9,454
Iowa	—	—	—	1,778	—	—	—	—
Kansas	\$ 245	\$ 293	\$ 302	\$ 588	\$ 450	\$ 866	\$ 887	\$ 856
Kentucky	2,546	6,224	—	—	—	—	—	—
Louisiana	9,839	7,127	12,406	29,843	35,512	12,299	9,067	7,549
Maine	2,599	4,140	3,772	16,979	525	1,960	4,022	7,225
Maryland	4,077	9,874	18,171	59,460	112,391	153,927	144,049	140,895
Massachusetts	—	—	—	—	—	—	—	—
Michigan	—	—	—	—	—	12,303	28,756	25,005
Minnesota	15,103	21,143	33,225	67,697	44,432	58	50	52
Mississippi	—	200	399	—	—	1,195	1,332	16,031
Missouri	89	111	150	666	65	580	420	191

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**E46. State Public Utility Tax Collections by State (continued)**  
**Selected Fiscal Years 1950 – 2002**  
(\$Thousands)

State	1950	1960	1970	1980	1990	2000	2001	2002
Montana	\$ 494	\$ 1,130	\$ 2,712	\$ 4,520	\$ 11,308	\$ 20,425	\$ 31,990	\$ 31,251
Nebraska	11	4	—	—	2,452	3,167	2,599	2,878
Nevada	—	—	301	1,251	3,969	10,427	8,089	11,159
New Hampshire	—	—	1,065	1,812	8,194	57,575	57,756	63,605
New Jersey	—	37	18,889	226,398	1,054,183	854,176	851,195	831,854
New Mexico	\$ 527	\$ 471	\$ 960	\$ 2,592	\$ 5,455	\$ 7,012	\$ 12,421	\$ 12,945
New York	34,317	68,664	143,614	497,580	1,092,451	1,605,673	927,222	1,154,612
North Carolina	10,440	23,943	58,392	199,067	252,817	386,551	421,683	407,405
North Dakota	4	1	161	3,159	11,489	28,288	39,134	32,808
Ohio	19,466	40,838	87,429	373,937	637,335	642,111	640,548	813,796
Oklahoma	\$ 246	\$ 630	\$ 1,198	\$ 6,281	\$ 13,463	\$ 15,462	\$ 19,954	\$ 19,771
Oregon	201	184	477	1,478	7,282	7,241	8,063	8,615
Pennsylvania	9,805	16,693	108,195	380,250	556,447	678,059	684,209	732,262
Rhode Island	2,760	5,023	13,207	36,737	72,554	73,011	81,305	79,844
South Carolina	2,729	4,517	9,612	18,568	33,422	41,471	43,757	42,680
South Dakota	\$ 17	\$ 33	\$ 42	\$ 308	\$ 1,117	\$ 2,089	\$ 2,430	\$ 2,700
Tennessee	1,307	1,511	3,928	13,154	6,628	4,546	3,998	5,183
Texas	4,744	18,507	37,477	171,462	198,071	507,857	672,566	722,187
Utah	—	117	307	997	4,616	0	1,668	1,797
Vermont	681	1,160	2,623	11,198	11,226	9,714	9,605	8,680
Virginia	\$ 10,944	\$ 18,129	\$ 32,943	\$ 100,018	\$ 100,657	\$ 102,351	\$ 96,603	\$ 86,518
Washington	5,710	14,682	31,314	101,307	166,810	290,022	332,367	332,438
West Virginia	—	—	—	—	9,972	183,266	192,526	186,902
Wisconsin	2,431	11,279	23,294	84,515	225,931	277,951	274,020	314,769
Wyoming	4	1	—	—	—	1,984	2,121	2,284

Source: Department of Commerce, Bureau of the Census.

**E47. State Severance Tax Collections by State**  
**Selected Fiscal Years 1940 – 2002**  
(\$Thousands)

State	1940	1950	1960	1970	1980	1990	2000	2001	2002
<b>Total</b>	<b>\$53,052</b>	<b>\$210,675</b>	<b>\$419,704</b>	<b>\$685,892</b>	<b>\$4,167,399</b>	<b>\$4,682,531</b>	<b>\$4,368,012</b>	<b>\$6,408,733</b>	<b>\$4,233,989</b>
Alabama	\$ 438	\$ 910	\$ 1,598	\$ 2,242	\$ 32,410	\$ 59,213	\$ 80,738	\$ 118,310	\$ 65,667
Alaska	—	—	1,449	10,780	506,469	1,103,812	708,390	772,403	551,293
Arizona	—	—	—	—	—	—	—	4,218	6,417
Arkansas	647	3,358	5,165	4,334	18,051	15,562	14,558	15,904	13,217
California	216	930	1,184	1,632	25,954	30,854	24,697	24,636	28,569
Colorado	\$ 23	\$ 15	\$ 2,811	\$ 1,058	\$ 31,121	\$ 14,402	\$ 31,948	\$ 61,917	\$ 57,130
Connecticut	—	—	—	—	—	—	—	—	—
Delaware	—	—	—	—	—	—	—	—	—
Florida	—	30	43	248	121,254	65,861	56,597	49,315	40,114
Georgia	—	—	—	—	—	—	—	—	—
Hawaii	—	—	—	—	—	—	—	—	—
Idaho	261	108	84	264	1,905	484	3,369	2,556	3,650
Illinois	—	—	—	—	—	—	240	294	259
Indiana	—	307	353	322	1,582	756	467	565	652
Iowa	—	—	—	—	—	—	—	—	—
Kansas	—	\$ 245	\$ 421	\$ 605	\$ 1,100	\$ 86,620	\$ 62,048	\$ 113,968	\$ 66,810
Kentucky	27	126	356	191	177,244	213,893	170,476	174,995	187,416
Louisiana	10,996	52,281	137,173	251,019	525,297	429,062	378,773	464,420	493,662
Maine	—	—	—	—	—	—	—	—	—
Maryland	—	—	—	—	—	—	—	—	—
Massachusetts	—	—	—	—	—	—	—	—	—
Michigan	486	932	792	965	43,525	45,570	45,140	61,804	31,688
Minnesota	5,748	16,223	14,558	18,976	83,459	2,076	2,292	1,147	13,477
Mississippi	—	6,092	10,778	14,262	52,514	45,558	28,139	35,103	31,897
Missouri	—	—	29	—	46	35	120	63	—

*Continued*

**E47. State Severance Tax Collections by State (continued)**  
**Selected Fiscal Years 1940 – 2002**  
(\$Thousands)

State	1940	1950	1960	1970	1980	1990	2000	2001	2002
Montana	\$ 460	\$ 1,152	\$ 2,951	\$ 4,730	\$ 94,636	\$ 95,740	\$ 85,226	\$ 131,900	\$ 88,882
Nebraska	—	—	1,354	766	2,948	2,729	1,658	2,041	1,221
Nevada	40	37	49	50	23	22,875	28,815	29,675	21,493
New Hampshire	—	—	78	71	311	159	—	—	—
New Jersey	—	—	—	—	—	—	—	—	—
New Mexico	\$ 672	\$ 2,404	\$ 16,482	\$ 35,398	\$ 213,643	\$ 292,690	\$ 439,327	\$ 675,212	\$ 453,397
New York	—	—	—	—	—	—	—	—	—
North Carolina	—	—	—	—	1,292	1,540	1,937	2,047	1,889
North Dakota	—	—	2,502	3,198	43,927	79,576	144,740	164,624	138,244
Ohio	—	—	—	—	4,596	9,468	9,308	8,302	8,655
Oklahoma	\$ 8,311	\$ 20,599	\$ 32,969	\$ 50,539	\$ 436,098	\$ 395,292	\$ 392,606	\$ 711,072	\$ 364,459
Oregon	121	524	659	1,937	50,592	52,242	38,899	34,923	29,612
Pennsylvania	—	—	—	—	—	—	—	—	—
Rhode Island	—	—	—	—	—	—	—	—	—
South Carolina	—	—	—	—	—	—	—	—	—
South Dakota	\$ 1,103	\$ 622	\$ 466	\$ 16	\$ 2,423	\$ 8,578	\$ 2,714	\$ 2,187	\$ 2,191
Tennessee	—	—	—	—	2,204	1,537	957	1,131	1,120
Texas	18,377	102,692	180,929	273,213	1,525,118	1,087,854	1,119,467	2,044,795	974,727
Utah	481	866	3,869	4,272	10,584	30,096	26,689	51,853	28,972
Vermont	—	—	—	—	—	—	—	—	—
Virginia	\$ 32	\$ 138	\$ 272	\$ 314	\$ 1,012	\$ 1,556	\$ 1,910	\$ 1,727	\$ 1,644
Washington	141	—	—	—	49,924	69,257	61,086	55,162	43,418
West Virginia	4,428	—	—	—	—	162,692	154,239	167,823	177,093
Wisconsin	44	84	235	222	437	868	4,749	1,340	3,460
Wyoming	—	—	95	4,268	105,700	254,024	245,693	421,301	301,594

Source: Department of Commerce, Bureau of Census.

**E48. State Unemployment Tax Collections by State**  
**Selected Fiscal Years 1940 – 2002**  
(\$Thousands)

State	1940	1950	1960	1970	1980	1990	2000	2002
<b>Total</b>	<b>\$844,259</b>	<b>\$1,028,033</b>	<b>\$2,135,933</b>	<b>\$2,524,066</b>	<b>\$11,615,657</b>	<b>\$15,428,562</b>	<b>\$20,078,709</b>	<b>\$27,085,525</b>
Alabama	\$ 9,444	\$ 11,913	\$ 17,739	\$ 24,219	\$ 154,185	\$ 150,445	\$ 161,575	\$ 246,670
Alaska	—	—	5,322	15,474	61,168	143,709	113,095	143,507
Arizona	2,109	3,824	9,149	21,727	96,473	106,581	172,375	234,290
Arkansas	3,414	4,332	8,842	15,388	73,544	121,208	181,448	205,427
California	76,710	128,456	268,217	531,108	1,597,909	1,849,073	2,803,847	3,315,884
Colorado	\$ 5,172	\$ 3,490	\$ 5,501	\$ 13,986	\$ 78,697	\$ 192,115	\$ 192,815	\$ 264,448
Connecticut	17,820	13,285	42,766	67,117	180,922	190,803	338,810	495,493
Delaware	2,066	1,458	9,677	6,287	34,163	51,284	62,489	82,119
Florida	6,477	7,542	35,967	34,939	279,045	271,049	482,177	848,565
Georgia	7,761	13,013	27,084	37,764	187,347	265,831	137,173	358,900
Hawaii	—	—	\$ 4,464	\$ 14,203	\$ 64,382	\$ 75,274	\$ 138,118	\$ 141,281
Idaho	2,025	4,263	5,103	8,789	44,204	71,585	87,125	113,339
Illinois	69,384	56,031	121,051	53,425	830,067	1,047,223	1,147,775	1,137,407
Indiana	20,928	18,156	42,998	49,786	163,656	63,331	288,427	341,406
Iowa	7,905	10,848	9,811	14,114	153,509	156,261	171,539	287,191
Kansas	\$ 4,923	\$ 5,966	\$ 10,605	\$ 16,384	\$ 85,810	\$ 166,745	\$ 103,706	\$ 229,562
Kentucky	10,674	14,833	29,297	27,990	140,533	179,637	251,427	344,540
Louisiana	8,019	15,350	20,217	31,882	222,098	256,730	141,028	251,434
Maine	4,125	6,173	8,560	10,134	58,820	81,585	124,954	151,978
Maryland	12,427	12,294	44,372	22,235	279,444	149,723	285,003	358,793
Massachusetts	\$ 38,323	\$ 49,018	\$ 78,435	\$ 121,586	\$ 444,874	\$ 499,477	\$ 816,876	\$ 1,162,744
Michigan	47,440	68,839	154,185	125,788	635,369	1,062,192	1,037,252	1,301,318
Minnesota	13,689	9,184	22,123	46,554	209,129	375,007	349,554	438,520
Mississippi	2,575	4,118	13,319	7,531	78,348	65,595	121,474	172,558
Missouri	19,688	23,327	30,003	37,369	158,966	134,054	256,733	345,841

*Continued*

**E48. State Unemployment Tax Collections by State (continued)**  
**Selected Fiscal Years 1940 – 2000**  
(\$Thousands)

State	1940	1950	1960	1970	1980	1990	2000	2002
Montana	\$ 2,684	\$ 4,178	\$ 4,106	\$ 6,608	\$ 44,577	\$ 43,279	\$ 60,334	\$ 78,091
Nebraska	3,444	2,724	6,754	7,102	36,861	42,836	40,452	90,836
Nevada	922	1,515	6,013	12,232	76,572	90,497	212,407	288,358
New Hampshire	2,864	4,538	6,785	6,127	28,187	23,655	34,630	63,245
New Jersey	47,231	43,601	109,894	181,058	661,230	824,307	1,234,119	1,613,675
New Mexico	\$ 1,393	\$ 4,058	\$ 5,996	\$ 7,060	\$ 41,573	\$ 67,144	\$ 83,313	\$ 109,805
New York	132,254	208,227	293,185	323,597	1,272,486	911,267	1,780,550	109,805
North Carolina	11,279	17,987	37,627	49,124	234,923	208,103	317,353	515,630
North Dakota	868	1,869	3,122	5,342	28,795	31,673	35,419	45,904
Ohio	58,602	44,029	107,558	87,788	495,430	750,462	648,459	918,069
Oklahoma	\$ 6,458	\$ 7,310	\$ 11,171	\$ 11,216	\$ 77,927	\$ 158,249	\$ 52,220	\$ 138,144
Oregon	5,641	12,788	34,338	29,631	216,329	349,052	508,178	671,829
Pennsylvania	85,476	57,937	239,053	163,477	720,798	1,167,747	1,432,563	1,847,452
Rhode Island	9,774	10,927	19,071	19,040	64,275	101,566	154,557	169,278
South Carolina	3,812	7,377	11,765	25,563	117,288	168,320	171,182	384,370
South Dakota	\$ 1,091	\$ 1,368	\$ 1,970	\$ 2,021	\$ 11,432	\$ 8,162	\$ 13,541	\$ 18,741
Tennessee	8,536	12,396	29,737	45,766	157,304	213,847	288,084	431,852
Texas	21,821	26,927	42,698	24,667	124,181	1,125,440	1,149,784	1,508,689
Utah	2,677	3,096	6,793	12,147	54,326	85,417	77,168	124,180
Vermont	1,325	1,569	2,585	6,396	29,218	48,047	50,902	65,066
Virginia	\$ 9,934	\$ 8,644	\$ 23,365	\$ 13,320	\$ 107,761	\$ 141,933	\$ 150,724	\$ 276,336
Washington	9,016	34,756	50,512	47,962	340,653	542,142	915,522	1,285,494
West Virginia	10,159	9,604	22,701	18,489	81,799	93,346	133,822	147,651
Wisconsin	12,709	13,222	31,759	59,815	265,031	464,289	450,965	608,080
Wyoming	1,191	1,673	2,568	2,739	14,039	41,265	23,619	33,662

Source: Department of Commerce, Bureau of the Census.

