

# Statistics of Governments Taxes: More Than Just Income and Sales

Governments Division  
Economic Programs Directorate  
U.S. Census Bureau

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Disclaimer: This report is released to inform interested parties of research and to encourage discussion of work in progress. The views expressed are those of the authors and not necessarily those of the U.S. Census Bureau.

# Census of Governments Programs

## Revenue Statistics

### General Revenue Classified by Type

- Taxes
- Intergovernmental
- Fees & Charges
- Misc.

### Refunds

### Timing

### Gross vs. Net

- Enterprise Activities

# Tax Statistics

## Taxes as a Percent of:

### Revenues

- 41.8 Percent of Total Revenues
- 54.9 Percent of General Revenues
- 68.7 Percent of Own Source General Revenue

### Total Taxes by Type of Government

	State	County	Municipal	Township	Special District	School District
Property	1.6	69.1	48.3	90.4	66.4	95.9
Sales	46.6	21.3	27.5	0.8	27.7	2.3
Income	42.1	3.5	14.0	2.6	0.0	1.0
License	6.2	0.8	0.2	0.8	0.1	0.0
Other	3.5	5.3	10.0	6.1	5.8	0.8

Source: 2007 Census of Governments

# Tax Statistics

## Definition

Taxes are Inherently Governmental – If it Can Tax, It's a Government

- Sufficient Condition for Criteria of Governmental Character
- Not a Necessary Condition for Government Classification

### What is a Tax?

- Compulsory contributions exacted by a government for public purposes, other than for employee and employer assessments and contributions to finance retirement and social insurance trust systems and for special assessments to pay capital improvements.
- Tax revenues comprise gross amounts collected (including interest and penalties) minus amounts paid under protest and amounts refunded during the same period.
- It consists of all taxes imposed by a government whether the government collects the taxes itself or relies on another government to act as its collection agent.

Source: 2007 Census of Governments

# Tax Statistics

## Classification of Taxes

Property

Sales

- General
- Selective

Income

- Individual
- Corporate

License

Other

- Death and Gift
- Documentary & Stock Transfer
- Severance

# Tax Statistics

## Assignment of Tax Revenues

Who's Tax Is It?

Two-Thirds Rule

- Imposition
- Collection
- Retention

Visibility Test

# Tax Statistics

## Assignment of Tax Revenues

- Case Study 1
  - The Local Government Imposes the Tax
  - The State Collects the Tax
  - The Local Government Retains the Tax
- Whose Tax is it?
  - Local Government's

# Tax Statistics

## Assignment of Tax Revenues

- Case Study 2
  - State Imposes the Tax
  - Local Government Collects the Tax
  - Local Government Retains the Tax
- Whose Tax is it?
  - Local Government's



# Tax Statistics

## Assignment of Tax Revenues

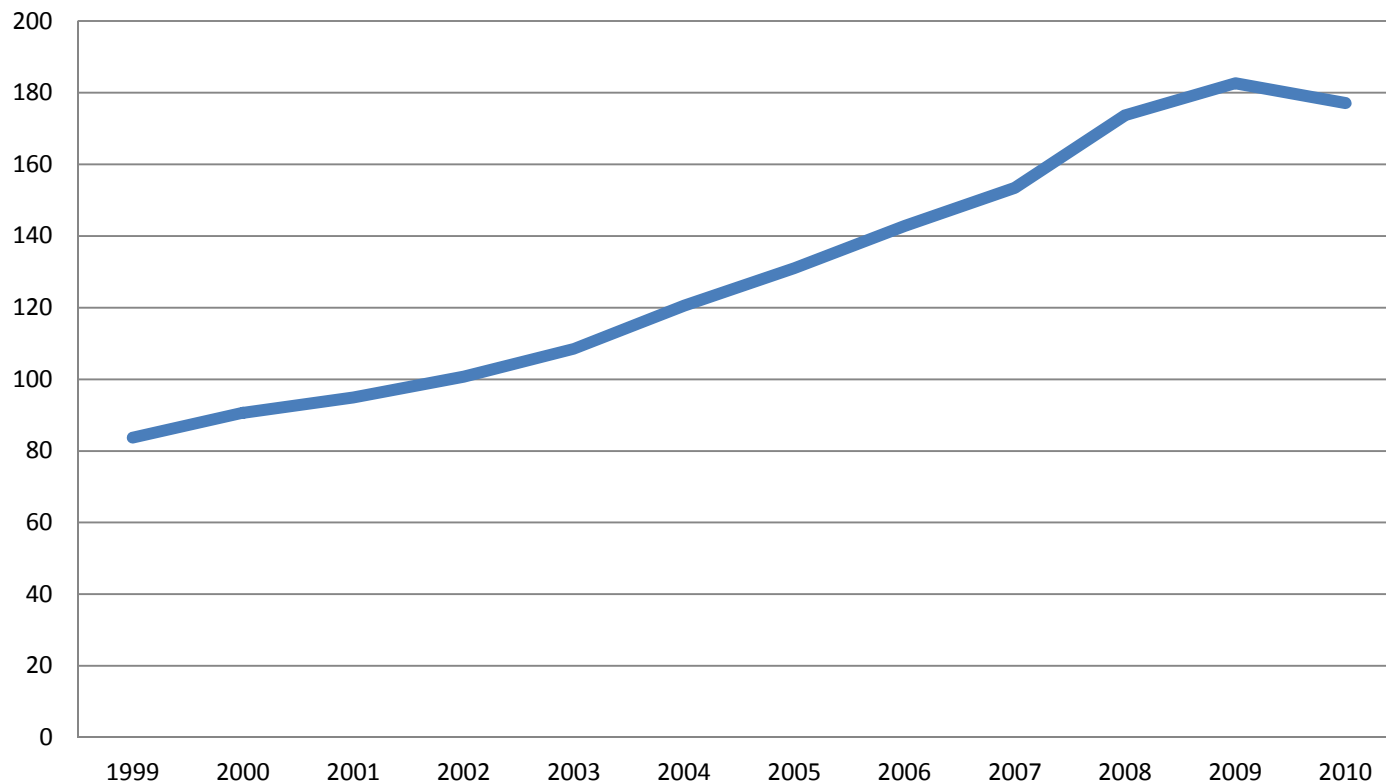
- Case Study 3
  - State Imposes the Tax
  - State Collects the Tax
  - Locals Retain the Tax
- Whose Tax is it?
  - The State's

# Tax Statistics

## Property Tax Trends

### Historical Quarter Four Property Taxes: 1999-2010

Billions of Dollars



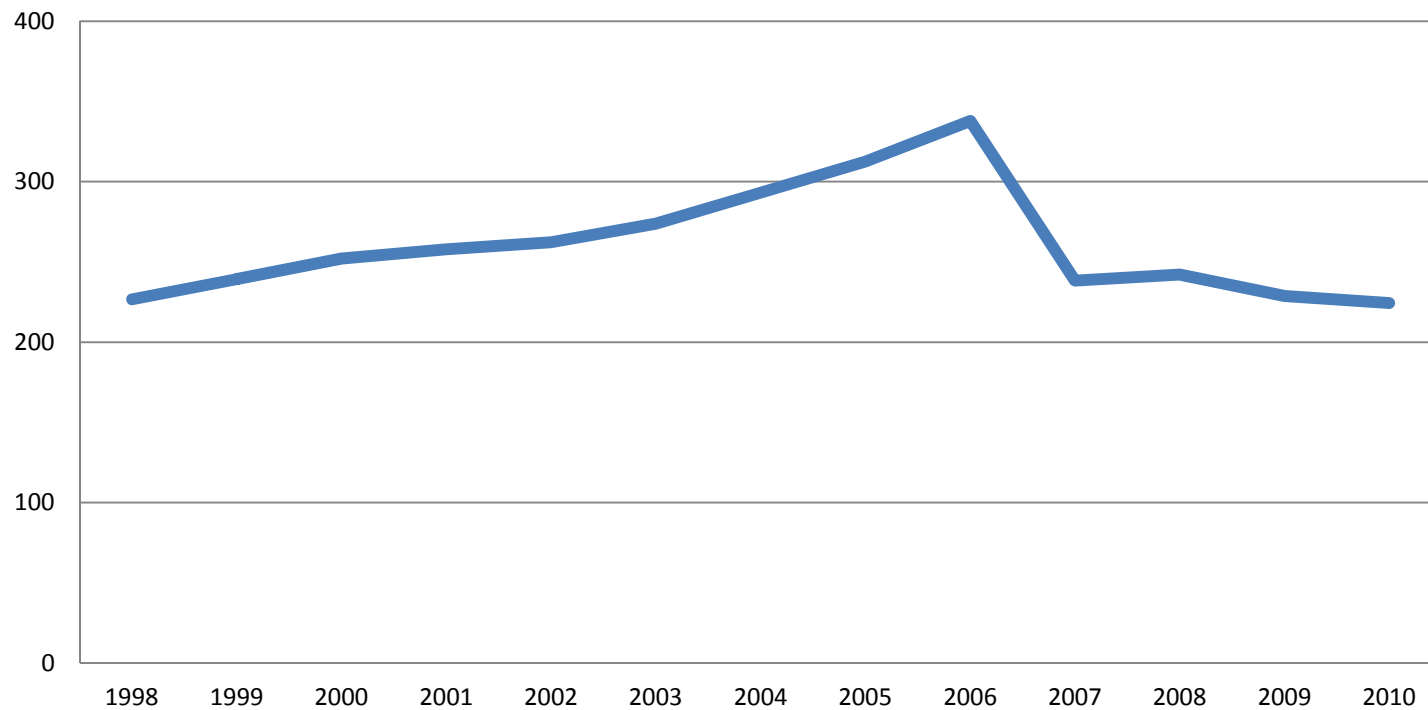
Source: U.S. Census Bureau, Quarterly Summary of State & Local Government Tax Revenue

# Tax Statistics

## Sales Tax Trends

### Total Sales & Gross Receipts Taxes : 1998-2010

Billions of dollars



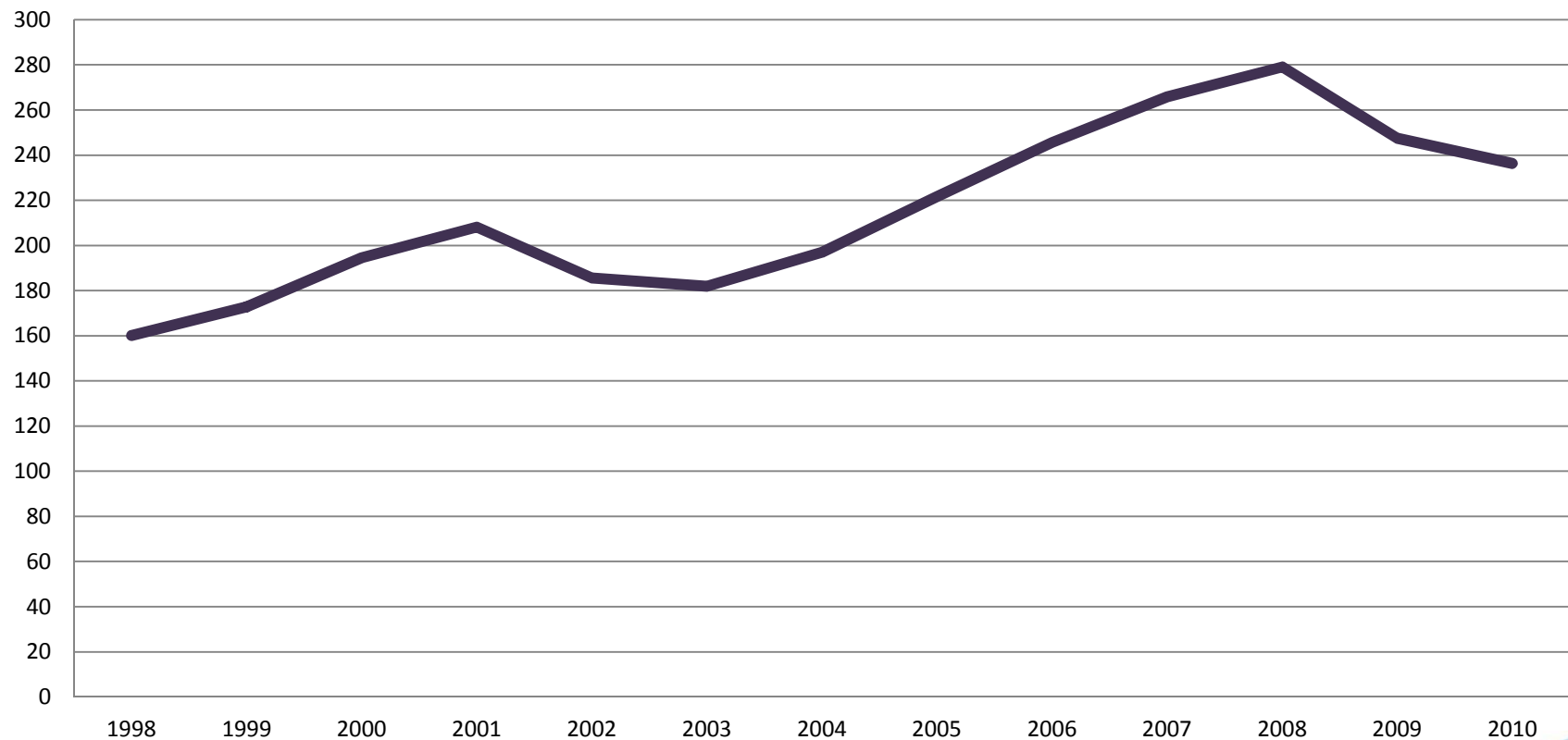
Source: U.S. Census Bureau, State Government Tax Collections Survey 1998-2010

# Tax Statistics

## Income Tax Trends

### Total Individual Income Taxes: 1998-2010

Billions of dollars



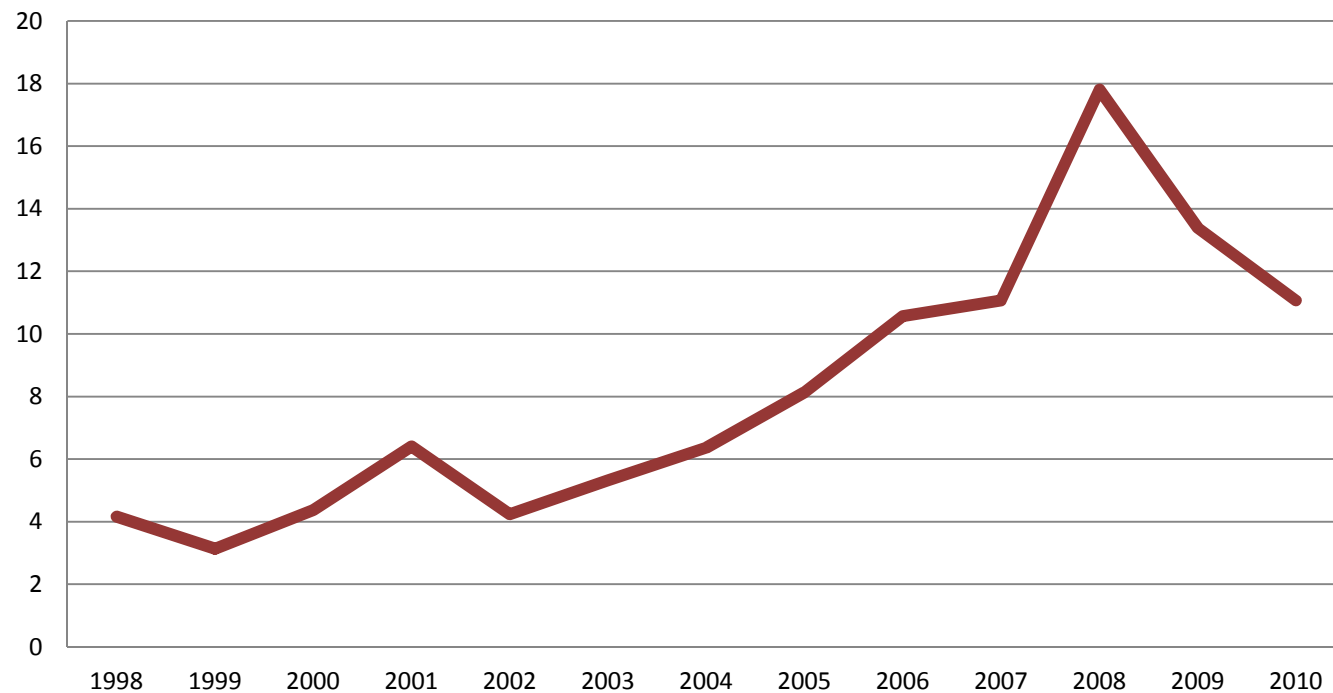
Source: U.S. Census Bureau, State Government Tax Collections Survey 1998-2010

# Tax Statistics

## Other Taxes Trends

### Total Severance Taxes: 1998-2010

Billions of dollars



Source: U.S. Census Bureau, State Government Tax Collections Survey 1998-2010

# Tax Statistics

## Data Collection

- Different Methods Based on Survey
- Often different within the same survey
  - Traditional mail-out mail-back forms reporting
  - Compilation from Financial Records
- Multi-Mode/type
- Decentralized Revenue Systems
  - Multiple respondents for different types of taxes within the same government

# Tax Statistics

## Periodicity of Data Products

### Quarterly Summary of State and Local Government Tax Revenues

- National Summary of Property, Sales, Income, and Others
- Total State Government Amounts
- Individual State Government Amounts

### Annual: State Government Tax Collections (STC)

- Net Collections
- Individual State Government Amounts
- Time Series to 1951

### Annual: State and Local Government Finances

- Not as Detailed as State Data Presentation
- State-Area Estimates
- State-by-Type of Government in CoG years

# Accessing the Data

## www.census.gov/govs

U.S. Census Bureau

People | Business | Geography | Newsroom | Subjects A to Z | Search@Census

### Federal, State, & Local Governments

You are here: [Home](#) > [Business & Industry](#) > Federal, State, & Local Governments

**Government Main** | **Get Form** | **Definitions** | **FAQ**

#### Site Resources

- What's New
- Press Releases
- Build-a-Table
- Program Overview
- Census of Governments
- Modernization & Re-engineering

#### Reference Documents

- Government Finance & Employment Classification Manual
- Reports & References

#### Census of Governments

- 2012
- 2007
- 2002
- 1997
- 1992

#### Respondent Tools

- Federal Audit Clearinghouse Submission
- Get Forms

#### Contact Information

#### 2012 Census of Governments

The U.S. Census Bureau conducts a [Census of Governments](#) of all state and local government organizations in the United States every 5 years, for years ending in 2 and 7, as required by law under Title 13, U.S. Code, Section 161. The collection of these data will:

- Identify the scope and nature of the nation's state and local governments.
- Classify local government organizations, powers, and activities.
- Provide authoritative benchmark data on public finance and public employment.
- Measure state and local governments' fiscal relationships.

#### Government Employment & Payroll

Statistics on the number of federal, state, and local government civilian employees and their gross payrolls by functional category. Data are available online from 1992 and on:

- Annual: [Government Employment & Payroll](#)
- Customize a data table with [Build-a-Table](#)

#### Government Finance Statistics

Financial activity of governments, including revenues, expenditures, debt and assets. Data are available online from 1992 and on:

- Annual: [State Government Finances](#)
- Annual: [State & Local Government Finances](#)

Financial statistics of public school systems, including data on revenues, expenditures, debt, and assets. Data are available online from 1992 and on:

- Annual: [Public Elementary-Secondary Education Finances](#)

Financial statistics on state and local government employee retirement systems. Annual data are available online from 1993 and on. Quarterly data for the last five years are available online.

- Annual:
  - [State Public-Employee Retirement Systems](#)
  - [State & Local Public-Employee Retirement Systems](#)
- Quarterly: [Finances of Selected Government Retirement Systems](#)

#### Federal Spending

Federal spending on selected programs:

- Annual: [Consolidated Federal Funds Report \(CFFR\)](#)
- Quarterly: [Federal Activities Award Data System \(FAADS\)](#)
- [Federal Audit Clearinghouse](#)

#### Tax Statistics

Annual survey of state government tax revenue and quarterly survey of tax revenue for state & local governments. Annual data are available online from 1992 and on. Quarterly data are available online from 1993 and on:

- Annual: [State Government Tax Collections](#)
- Quarterly: [State & Local Government Tax Revenue](#)

#### Lists & Structure of Governments

Information about state & local governments, including the number of governments in the U.S.

- [2007 State](#) by type counts
- [2007 edition](#) of [Government Integrated Directory](#)
- [Descriptions by state](#) of how governments are organized [PDF, 2.94MB]

#### Special Topics

The Census Bureau also conducts surveys about special topics related to government activity for other federal agencies.

- [Criminal Justice Statistics](#)
- [Elementary-Secondary Education Statistics](#)
- [Library Statistics](#)



# Tax Statistics

## Products Distinctions

- STC
  - Annual State Data
- Quarterly
  - National total and national property tax
- Quarterly
  - State Data
- Annual S&L Finance
  - has national property tax too

# Tax Statistics Analysis

## Understanding Tax Apportionment

Percent Distribution of State Government Tax Revenue											
Fiscal Year 2010	Total %	Sales and Gross Receipts			License Taxes	Income Taxes			All Other Taxes		
		Sales Total	General Sales	Selective Sales	License Taxes Total	Income Taxes Total	Individual Income	Corporatio n Income	All Other Taxes Total	Property Taxes	Other Taxes
U.S. Average	100	48.8	31.9	17.0	7.2	39.0	33.6	5.4	3.0	2.0	0.3
Alaska	100	5.7	NA	5.7	3.2	14.2	NA	14.2	74.3	2.6	0.0
North Carolina	100	43.9	27.2	16.6	7.1	48.5	42.5	6.0	0.6	NA	0.0
Florida	100	83.3	58.9	24.5	6.8	5.7	NA	5.7	4.3	>.01	0.0
California	100	36.8	29.8	7.0	7.8	52.2	43.5	8.7	0.2	3.2	0.0
Delaware	100	16.7	NA	16.7	45.4	35.9	30.8	5.1	1.9	NA	0.3

Source: 2010 Annual Survey of State Tax Collections

# Tax Statistics Analysis

## A Cautionary Tale

- Affect on Tax Trends
  - Seasonality (in some cases)
  - Changes in Tax Legislation
- Per Capita discussion

# Thank you

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