



State Government Tax Collections

2016 Annual Census Survey

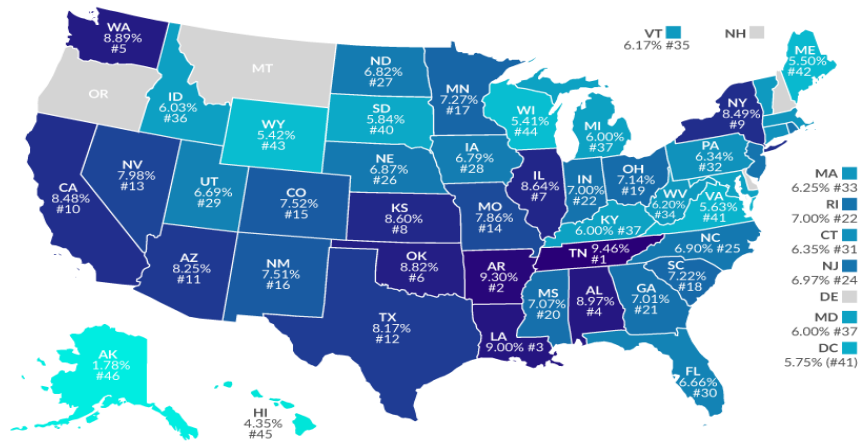
Geo Area	Year	Meaning of Tax Type	Amount (\$1,000)
United States	2016	Sales and Gross Receipts Taxes	442,909,995
Alaska	2016	Sales and Gross Receipts Taxes	260,846
Arizona	2016	Sales and Gross Receipts Taxes	8,680,009
Arkansas	2016	Sales and Gross Receipts Taxes	4,590,072
California	2016	Sales and Gross Receipts Taxes	53,365,753
Colorado	2016	Sales and Gross Receipts Taxes	4,897,029
Connecticut	2016	Sales and Gross Receipts Taxes	6,149,782
Delaware	2016	Sales and Gross Receipts Taxes	539,193
DC	2016	Sales and Gross Receipts Taxes	1,783,982
Florida	2016	Sales and Gross Receipts Taxes	30,429,302
Georgia	2016	Sales and Gross Receipts Taxes	8,408,456
Hawaii	2016	Sales and Gross Receipts Taxes	4,315,902
Idaho	2016	Sales and Gross Receipts Taxes	2,121,094
Illinois	2016	Sales and Gross Receipts Taxes	18,524,265
Indiana	2016	Sales and Gross Receipts Taxes	10,608,207
Iowa	2016	Sales and Gross Receipts Taxes	4,591,421
Kansas	2016	Sales and Gross Receipts Taxes	4,324,953
Kentucky	2016	Sales and Gross Receipts Taxes	5,603,120
Louisiana	2016	Sales and Gross Receipts Taxes	5,352,907
Maine	2016	Sales and Gross Receipts Taxes	2,077,913
Maryland	2016	Sales and Gross Receipts Taxes	8,939,430
Massachusetts	2016	Sales and Gross Receipts Taxes	8,683,866

Geo Area	Year	Meaning of Tax Type	Amount (\$1,000)
Michigan	2016	Sales and Gross Receipts Taxes	13,239,133
Minnesota	2016	Sales and Gross Receipts Taxes	10,120,647
Mississippi	2016	Sales and Gross Receipts Taxes	4,777,794
Missouri	2016	Sales and Gross Receipts Taxes	5,302,264
Montana	2016	Sales and Gross Receipts Taxes	562,474
Nebraska	2016	Sales and Gross Receipts Taxes	2,362,718
Nevada	2016	Sales and Gross Receipts Taxes	6,347,777
New Hampshire	2016	Sales and Gross Receipts Taxes	982,832
New Jersey	2016	Sales and Gross Receipts Taxes	13,173,332
New Mexico	2016	Sales and Gross Receipts Taxes	2,930,004
New York	2016	Sales and Gross Receipts Taxes	24,790,017
North Carolina	2016	Sales and Gross Receipts Taxes	11,149,110
North Dakota	2016	Sales and Gross Receipts Taxes	1,496,824
Ohio	2016	Sales and Gross Receipts Taxes	18,231,167
Oklahoma	2016	Sales and Gross Receipts Taxes	3,778,399
Oregon	2016	Sales and Gross Receipts Taxes	1,532,190
Pennsylvania	2016	Sales and Gross Receipts Taxes	19,284,374
Rhode Island	2016	Sales and Gross Receipts Taxes	1,665,438
South Carolina	2016	Sales and Gross Receipts Taxes	4,620,807
South Dakota	2016	Sales and Gross Receipts Taxes	1,440,041
Tennessee	2016	Sales and Gross Receipts Taxes	9,704,247
Texas	2016	Sales and Gross Receipts Taxes	46,370,774
Utah	2016	Sales and Gross Receipts Taxes	3,031,819
Vermont	2016	Sales and Gross Receipts Taxes	1,031,257
Virginia	2016	Sales and Gross Receipts Taxes	6,886,378
Washington	2016	Sales and Gross Receipts Taxes	17,636,031
West Virginia	2016	Sales and Gross Receipts Taxes	2,566,690
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Washington	2016	Sales and Gross Receipts Taxes	17,636,031
West Virginia	2016	Sales and Gross Receipts Taxes	2,566,690
Wisconsin	2016	Sales and Gross Receipts Taxes	7,721,707
Wyoming	2016	Sales and Gross Receipts Taxes	820,146

How High Are Sales Taxes in Your State?

Combined State & Average Local Sales Tax Rates, Jan. 1 2016



Note: City, county, and municipal rates vary. These rates are weighted by population to compute an average local tax rate. Three states levy mandatory, statewide local add-on sales taxes at the state level: California (1%), Utah (1.25%), and Virginia (1%). We include these in their state sales tax rates. The sales taxes in Hawaii, New Mexico, and South Dakota have broad bases that include many business-to-business services. Due to data limitations, the table does not include sales taxes in local resort areas in Montana. Some counties in New Jersey are not subject to statewide sales tax rates and collect a local rate of 3.5%. Their average local score is represented as a negative. Source: Sales Tax Clearinghouse; Tax Foundation calculations.

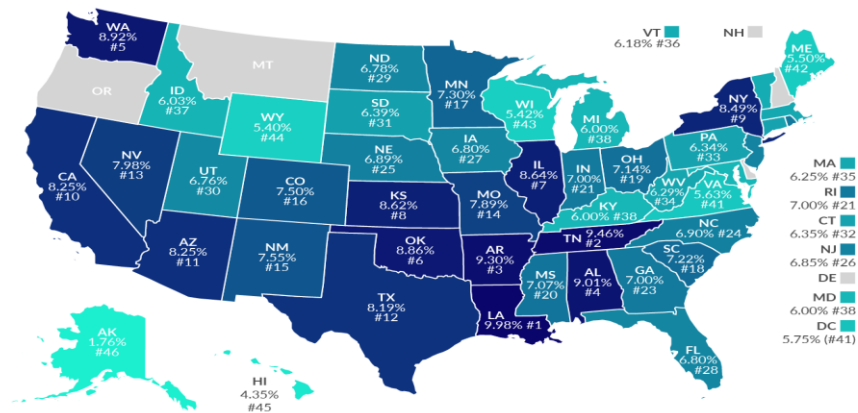


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Source: Sales Tax Clearinghouse, Tax Foundation calculations, State Revenue Department Websites



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State Government Tax Collections

Census Definitions

Sales and gross receipts taxes – Taxes, including: "licenses" at more than nominal rates, based on volume or value of transfers of goods or services; upon gross receipts, or upon gross income; and related taxes based upon use, storage, production (other than severance of natural resources), importation, or consumption of goods. Dealer discounts of "commissions" allowed to merchants for collection of taxes from consumers are excluded. Comprises:

1. **General sales or gross receipts taxes** – Sales or gross receipts taxes which are applicable with only specified exceptions to all types of goods and services, or all gross income, whether at a single rate or at classified rates. Taxes imposed distinctively upon sales or gross receipts from selected commodities, services, or business are reported separately under categories one through eight below.
2. **Selective sales and gross receipts taxes** – Sales and gross receipts taxes imposed on sales of particular commodities or services or gross receipts of particular businesses, separately and apart from the application of general sales and gross receipts taxes.

Specific selective sales taxes included are shown in categories one through eight below.

1. **Alcoholic beverages** – Selective sales and gross receipts taxes on alcoholic beverages.
2. **Amusements** – Selective sales and gross receipts taxes on admission tickets or admission charges and on gross receipts of all or specified types of amusement businesses.
3. **Insurance** – Taxes imposed distinctively on insurance companies and measured by gross premiums or adjusted gross premiums.

4. **Motor fuels** – Selective sales and gross receipts taxes on gasoline, diesel oil, and other fuels used in motor vehicles, including aircraft fuel. Note that any amounts refunded are deducted from gross collections.
5. **Parimutuels** – Taxes measured by amounts wagered at race tracks, including "breakage" collected by the government.
6. **Public utilities** – Taxes imposed distinctively on public passenger and freight transportation companies, telephone, telegraph, and light and power companies, and other public utility companies measured by gross receipts, gross earnings, or units of service sold. Taxes levied on such companies on other bases are classified elsewhere in accordance with the nature of the tax.
7. **Tobacco products** – Selective sales and gross receipts taxes on tobacco products, including cigarette tubes and papers.
8. **Other selective sales and gross receipts taxes** – Selective sales and gross receipts taxes relating to specific commodities, businesses, or services not separately enumerated (lubrication oil, fuel other than motor fuel, meals, margarine, cement, etc.).

U.S. Census Bureau (2016). *Survey of State Government Tax Collections*. Retrieved from [\[https://www.census.gov/govs/statetax/definitions.html\]](https://www.census.gov/govs/statetax/definitions.html)

Value Added Tax (VAT)

National Council of State Legislatures

Ohio [Commercial Activity Tax](#)

Washington [Business & Occupation Tax](#)

Texas [Margins Tax](#)

Nevada [Commerce Tax](#)

Note:

- Michigan replaced their Single Business Tax (VAT) with a flat Corporate Income Tax
- Many states with VAT give a vendor discount for collections, roughly 2%

(Mandy Rafool, personal communication, September 8, 2017)

Value Added Tax (VAT)

Definition

An excise tax based on the value added to a product at each stage of production or distribution: value added is arrived at by subtracting from the total value of the product at the end of each production or distribution stage the value of the goods bought at its inception.

Abbreviation: VAT.

U.S. Census Bureau (2016). *2016 Annual Survey of State Government Tax Collections by Category Table*. Retrieved from [\[https://factfinder.census.gov/faces/tableservices/jsf/pages/productview.xhtml?src=bkmk\]](https://factfinder.census.gov/faces/tableservices/jsf/pages/productview.xhtml?src=bkmk)

State and Local Sales Tax Rates as of January 1, 2017

Tax Foundation

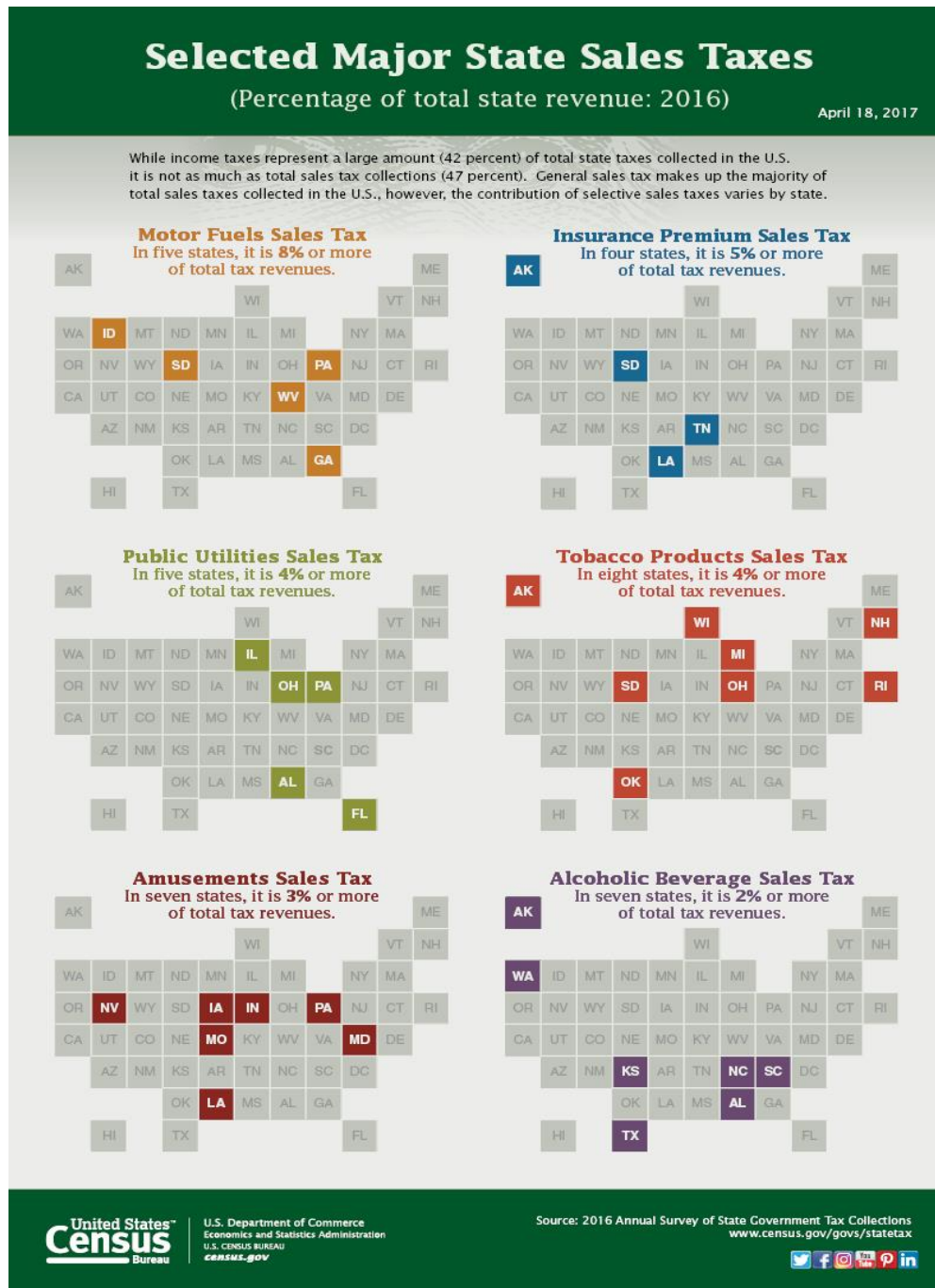
State	State Rate	Rank	Avg. Local Rate (a)	Combined Rate	Combined Rank	Max Local Rate
Alabama	4.00%	40	5.01%	9.01%	4	7.00%
Alaska	0.00%	46	1.76%	1.76%	46	7.50%
Arizona	5.60%	28	2.65%	8.25%	11	5.30%
Arkansas	6.50%	9	2.80%	9.30%	3	5.125%
California (b)	7.25%	1	1.00%	8.25%	10	2.50%
Colorado	2.90%	45	4.60%	7.50%	16	8.30%
Connecticut	6.35%	12	0.00%	6.35%	32	0.00%
Delaware	0.00%	46	0.00%	0.00%	47	0.00%
Florida	6.00%	16	0.80%	6.80%	28	2.00%
Georgia	4.00%	40	3.00%	7.00%	23	4.00%
Hawaii (c)	4.00%	40	0.35%	4.35%	45	0.50%
Idaho	6.00%	16	0.03%	6.03%	37	3.00%
Illinois	6.25%	13	2.39%	8.64%	7	4.75%
Indiana	7.00%	2	0.00%	7.00%	21	0.00%
Iowa	6.00%	16	0.80%	6.80%	27	1.00%
Kansas	6.50%	9	2.12%	8.62%	8	4.00%
Kentucky	6.00%	16	0.00%	6.00%	38	0.00%
Louisiana	5.00%	33	4.98%	9.98%	1	7.00%
Maine	5.50%	29	0.00%	5.50%	42	0.00%
Maryland	6.00%	16	0.00%	6.00%	38	0.00%
Massachusetts	6.25%	13	0.00%	6.25%	35	0.00%
Michigan	6.00%	16	0.00%	6.00%	38	0.00%
Minnesota	6.875%	6	0.42%	7.30%	17	1.50%
Mississippi	7.00%	2	0.07%	7.07%	20	1.00%

State	State Rate	Rank	Avg. Local Rate (a)	Combined Rate	Combined Rank	Max Local Rate
Missouri	4.225%	39	3.66%	7.89%	14	5.00%
Montana (d)	0.00%	46	0.00%	0.00%	47	0.00%
Nebraska	5.50%	29	1.39%	6.89%	25	2.00%
Nevada	6.85%	8	1.13%	7.98%	13	1.30%
New Hamp	0.00%	46	0.00%	0.00%	47	0.00%
New Jersey (e)	6.875%	6	-0.03%	6.85%	26	0.00%
New Mexico (c)	5.125%	32	2.43%	7.55%	15	3.5625%
New York	4.00%	40	4.49%	8.49%	9	4.875%
North Carolina	4.75%	36	2.15%	6.90%	24	2.75%
North Dakota	5.00%	33	1.78%	6.78%	29	3.50%
Ohio	5.75%	27	1.39%	7.14%	19	2.25%
Oklahoma	4.50%	37	4.36%	8.86%	6	6.50%
Oregon	0.00%	46	0.00%	0.00%	47	0.00%
Pennsylvania	6.00%	16	0.34%	6.34%	33	2.00%
Rhode Island	7.00%	2	0.00%	7.00%	21	0.00%
South Carolina	6.00%	16	1.22%	7.22%	18	2.50%
South Dakota (c)	4.50%	37	1.89%	6.39%	31	4.50%
Tennessee	7.00%	2	2.46%	9.46%	2	2.75%
Texas	6.25%	13	1.94%	8.19%	12	2.00%
Utah (b)	5.95%	26	0.81%	6.76%	30	2.15%
Vermont	6.00%	16	0.18%	6.18%	36	1.00%
Virginia (b)	5.30%	31	0.33%	5.63%	41	0.70%
Washington	6.50%	9	2.42%	8.92%	5	3.40%
West Virginia	6.00%	16	0.29%	6.29%	34	1.00%
Wisconsin	5.00%	33	0.42%	5.42%	43	1.75%
Wyoming	4.00%	40	1.40%	5.40%	44	2.00%
D.C.	5.75%	(27)	0.00%	5.75%	(41)	0.00%

- (a) City, county and municipal rates vary. These rates are weighted by population to compute an average local tax rate.
- (b) Three states levy mandatory, statewide, local add-on sales taxes at the state level: California (1.25%), Utah (1.25%), Virginia (1%), we include these in their state sales tax.
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