The Census Bureau identifies the scope and nature of the nation’s state and local government sector; provides authoritative benchmark figures of public finance and public employment; classifies local government organizations, powers, and activities; and measures federal, state, and local fiscal relationships. The Annual Survey of State Government Tax Collections provides a summary of taxes collected by the 50 states for up to 25 tax subcategories, that fall into five broad categories including: property taxes, sales and gross receipts taxes, license taxes, income taxes, and other taxes. All data are based on a state’s fiscal year. For more information on the Annual Survey of State Government Tax Collections, visit www.census.gov/govs/statetax.

### Five Tax Categories

- **Sales and Gross Receipts**
  - Taxes on goods and services, measured on the basis of the volume or value of their transfer.
- **Income**
  - Taxes levied on the gross income of individuals or on the net income of corporations and businesses.
- **License**
  - Taxes exacted as a condition to the exercise of a business or nonbusiness privilege.
- **Other**
  - Taxes include death and gift taxes, documentary and stock transfer taxes, severance taxes, and all other taxes not elsewhere classified.
- **Property**
  - Taxes imposed on the ownership of property and measured by its value.

### Total Tax Collections by Category 2013

<table>
<thead>
<tr>
<th>Category</th>
<th>Percentage</th>
<th>Amount ($ billion)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales and Gross Receipts</td>
<td>46.4%</td>
<td>392.7</td>
</tr>
<tr>
<td>Income</td>
<td>41.9%</td>
<td>354.7</td>
</tr>
<tr>
<td>License</td>
<td>6.6%</td>
<td>55.5</td>
</tr>
<tr>
<td>Other</td>
<td>3.6%</td>
<td>30.2</td>
</tr>
<tr>
<td>Property</td>
<td>1.6%</td>
<td>13.1</td>
</tr>
</tbody>
</table>

At $392.7 billion, sales and gross receipts taxes are the largest sources of state government tax revenues in 2013. Income taxes account for $354.7 billion of total state tax collections. Rounding out the top three categories is license taxes at $55.5 billion of total state tax revenue.

### A Deeper Look at Sales and Gross Receipts and Income Taxes

Sales and gross receipts taxes are comprised of general sales and gross receipts taxes, and selective sales and gross receipts taxes. Subcategories of selective sales and gross receipts taxes include motor fuel sales, alcoholic beverage sales, public utilities sales, insurance premium sales, tobacco product sales, pari-mutuels sales, amusement sales, and other selective sales and gross receipts taxes. Income taxes are comprised of individual income taxes and corporation net income taxes.

- **General Sales & Gross Receipts**
  - $254.7 billion
- **Selective Sales**
  - $137.9 billion
- **Individual Income**
  - $309.6 billion
- **Corporate Income**
  - $45.0 billion

At $309.6 billion, individual income taxes are the single largest source of state tax revenue in 2013. General sales tax revenue is the second largest component of state tax revenue.

### Total State Tax Collections 2003-2013

The figure below displays the historical trend of state tax collections from 2003-2013. Before 2009, state tax collections grew each year. In 2009, states began to see a decline in their tax collection revenue, with the largest decrease occurring in 2009. Total state tax collection only started to report positive growth again in 2011. The figure also shows similar trends for general sales and gross receipts taxes and income taxes in the same time period.