

About the Survey

SPONSOR

U.S. Census Bureau as authorized by Title 13, United States Code, Sections 161 and 182. All responses are voluntary.

PURPOSE

This is a recurring quarterly survey of state and local tax revenue, as well as detailed tax revenue data for individual state governments. The state data covers the fifty state governments, as well as all dependent state-level governmental entities.

While the state data records are ultimately from state government sources, the classification of taxes among the different categories is the responsibility of the U.S. Census Bureau. Therefore, tax classification might not reflect the actual classification or presentation as supplied by the various state government respondents.

The survey measures tax revenues of state and local governments on a calendar quarter basis.

CONTENT

Government tax authorities report tax revenues by type of tax. Most local governments report only property tax collections and some report significant non-property revenues such as income and sales taxes. State governments report data for more than 25 types of taxes including personal income, sales, corporate income, motor fuel sales, motor vehicle license, and severance taxes.

In this survey, "taxes" are defined as all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classified as insurance trust revenue. Outside the scope of this collection are data on the unemployment compensation "taxes" imposed by each of the state governments. However, all receipts from licenses and compulsory fees, including those that are imposed for regulatory purposes, as well as those designated to provide revenue are included.

Tax revenue is defined to include related penalties. Tax revenue excludes protested amounts, special assessments for public improvements, and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes) and individual income taxes.

FREQUENCY

Data have been collected quarterly since 1962, however information was not released for the 3rd quarter 1992 through the 2nd quarter 1993, Historical aggregate data covering the unpublished quarters are available in the 3rd quarter 1993 publication in Tables 1-3.

PRODUCTS

Viewable and downloadable tables for national totals of state and local government tax revenue, national totals of state government tax revenue, and state government tax collections by state.

HOW THE DATA ARE USED

The U.S. Congress, federal agencies, state and local governments, education and research organizations, and the general public employ these results. Some major uses include the following:

- Development of government component of the gross domestic product estimates
- Development of the national income accounts
- Tax policy research

Additional information on our methodology - the population of interest, data collection, data processing, and data quality, are available at [How the Data are Collected](#)