

TABLE 29. STATE PER CAPITA SALES and USE TAX GROSS COLLECTIONS, PER CAPITA MOTOR FUELS TAX GROSS COLLECTIONS, PER CAPITA INDIVIDUAL INCOME TAX GROSS COLLECTIONS, and STATE PER CAPITA PERSONAL INCOME

Tax type: [State per capita tax collections derived from gross collections]	Fiscal year ended*														
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
	I. State per capita personal income:														
	\$26,444	\$27,859	\$28,468	\$28,521	\$29,138	\$30,818	\$32,296	\$33,808	\$35,076	\$35,725	\$34,942	\$35,435	\$36,508	\$38,538	\$38,683
	II. State per capita tax collections:														
State sales & use tax.....	\$457	\$460	\$489	\$516	\$553	\$576	\$620	\$620	\$614	\$575	\$651	\$698	\$619	\$613	\$636
Motor fuels tax+	\$142	\$154	\$157	\$148	\$160	\$167	\$181	\$190	\$183	\$173	\$173	\$181	\$201	\$203	\$202
Individual income tax.....	\$1,046	\$1,099	\$1,050	\$1,025	\$1,067	\$1,164	\$1,271	\$1,373	\$1,411	\$1,255	\$1,192	\$1,245	\$1,283	\$1,351	\$1,261
	III. State per capita tax collections as a % of per capita personal income:														
State sales & use tax.....	1.73%	1.65%	1.72%	1.81%	1.90%	1.87%	1.92%	1.83%	1.75%	1.61%	1.86%	1.97%	1.69%	1.59%	1.65%
Motor fuels tax	0.54%	0.55%	0.55%	0.52%	0.55%	0.54%	0.56%	0.56%	0.52%	0.48%	0.49%	0.51%	0.55%	0.53%	0.52%
Individual income tax.....	3.96%	3.95%	3.69%	3.59%	3.66%	3.78%	3.93%	4.06%	4.02%	3.51%	3.41%	3.51%	3.51%	3.51%	3.26%

+includes .25¢/gallon inspection tax

*(Personal income is for the calendar year preceding the fiscal year ended (year shown). Tax collections are measured on a July-June basis.)

Example: per capita personal income for calendar year 1999 (\$26,444) is paired with tax collections for fiscal year ended 2000.

[Per capita tax collections should be interpreted as a reflection of the portion of tax imposed (collected) on behalf of each individual.]

Source of per capita personal income and population: Bureau of Economic Analysis, *Table SAI-3*, Regional Economic Information System, September 30, 2014 release.

