

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]	I. State per capita personal income for calendar year†:														
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
	\$27,759	\$27,777	\$28,535	\$30,611	\$32,238	\$34,112	\$36,013	\$37,810	\$35,840	\$35,331	\$36,474	\$38,600	\$37,813	\$39,388	\$40,790
	II. State per capita tax collections for fiscal year ended:														
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
State sales & use tax.....	\$489	\$516	\$553	\$576	\$620	\$620	\$614	\$575	\$651	\$698	\$619	\$613	\$637	\$726	\$757
Motor fuels tax††.....	\$157	\$148	\$160	\$167	\$181	\$190	\$183	\$173	\$173	\$181	\$201	\$203	\$202	\$202	\$203
Individual income tax.....	\$1,050	\$1,025	\$1,067	\$1,164	\$1,271	\$1,373	\$1,411	\$1,255	\$1,192	\$1,245	\$1,283	\$1,351	\$1,262	\$1,238	\$1,309
	III. State per capita tax collections as a % of per capita personal income:														
State sales & use tax.....	1.76%	1.86%	1.94%	1.88%	1.92%	1.82%	1.70%	1.52%	1.82%	1.98%	1.70%	1.59%	1.68%	1.84%	1.86%
Motor fuels tax.....	0.57%	0.53%	0.56%	0.54%	0.56%	0.56%	0.51%	0.46%	0.48%	0.51%	0.55%	0.53%	0.53%	0.51%	0.50%
Individual income tax.....	3.78%	3.69%	3.74%	3.80%	3.94%	4.03%	3.92%	3.32%	3.32%	3.52%	3.52%	3.50%	3.34%	3.14%	3.21%

††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 2001 (\$27,759) is paired with tax collections for fiscal year ended 2002.

[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*, Regional Economic Accounts, March 28, 2017 release.

