

STATE SALES AND USE TAX STATISTICS

Figure 31.1 State Per Capita Gross Collections: Individual Income Tax and Sales & Use Tax

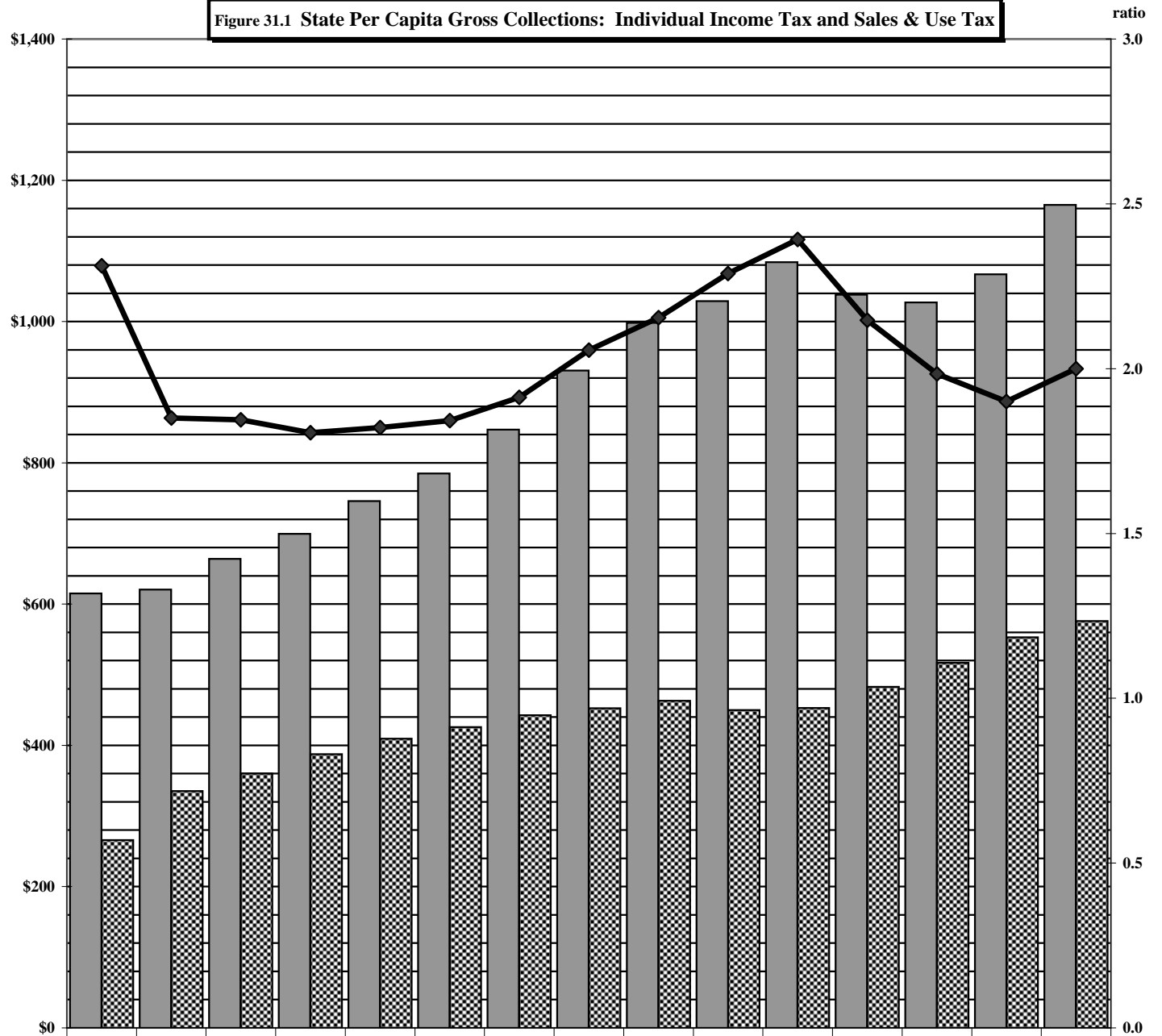


Table 31. State Per Capita Gross Collections: Individual Income Tax and Sales and Use Tax

Fiscal year ended	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Per capita gross individual income tax collections	\$615	\$620	\$664	\$700	\$746	\$785	\$847	\$931	\$998	\$1,029	\$1,084	\$1,038	\$1,027	\$1,067	\$1,165
Per capita gross sales & use tax collections	\$266	\$335	\$360	\$387	\$409	\$426	\$443	\$453	\$463	\$450	\$453	\$483	\$517	\$553	\$576
Ratio of per capita income tax to per capita sales & use tax	2.3	1.9	1.8	1.8	1.8	1.8	1.9	2.1	2.2	2.3	2.4	2.1	2.0	1.9	2.0