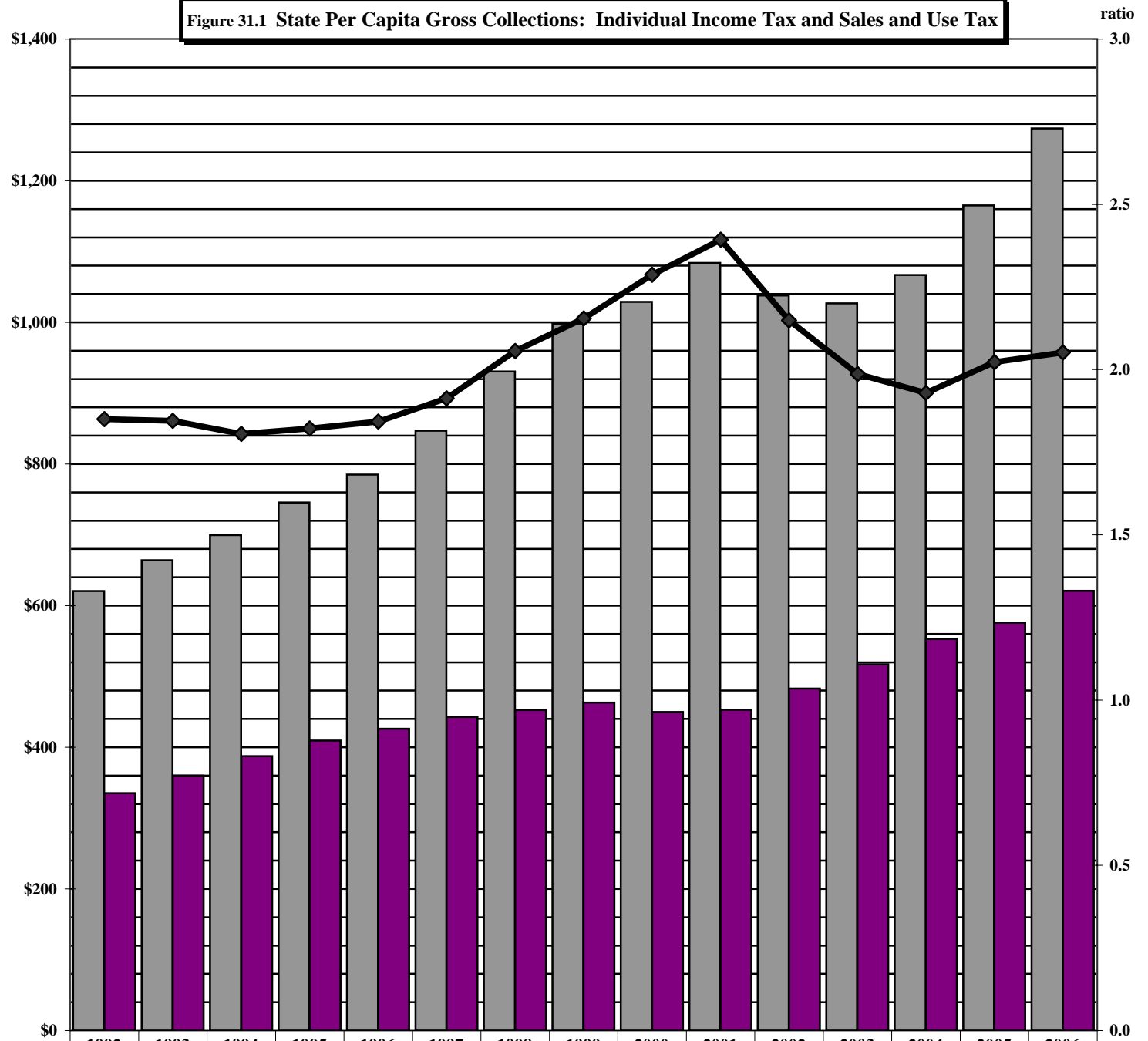


**Figure 31.1 State Per Capita Gross Collections: Individual Income Tax and Sales and Use Tax**



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

Fiscal year ended	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Per capita gross individual income tax collections	\$620	\$664	\$700	\$746	\$785	\$847	\$931	\$998	\$1,029	\$1,084	\$1,038	\$1,027	\$1,067	\$1,165	\$1,274
Per capita gross sales & use tax collections	\$335	\$360	\$387	\$409	\$426	\$443	\$453	\$463	\$450	\$453	\$483	\$517	\$553	\$576	\$621
Ratio of per capita income tax to per capita sales & use tax	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	2.1