

Excise Taxes and State & Local Sales Taxes, Compared in Selected States and Across Tax B:(2003-04 collections in 1000s of \$)

	All States	Florida	Georgia	Hawaii	Kentucky	New Mexico	North Carolina	South Carolina	Tennessee	Texas	Virginia
1) Total Tax Revenue (TTR)	\$1,010,277,275	\$53,789,454	\$25,654,760	\$4,812,056	\$11,460,494	\$5,444,158	25,012,464	\$11,176,606	\$14,946,638	\$64,738,772	\$25,002,305
2) a) Property Tax	318,242,461	18,500,291	7,844,826	720,798	2,136,455	840,068	6,093,170	3,704,419	3,585,440	28,176,329	7,715,220
b) PT as % of TTR	31.5%	34.0%	31.0%	15.0% (L)	19.0%	15.4%	24.4%	33.1%	24.0%	43.5% (H)	30.9%
3) a) Individual Income Tax	215,214,267	-	6,830,486	1,169,205	3,629,392	1,007,248	7,510,978	2,438,712	139,991	-	7,422,071
b) IIT as % of TTR	21.0%	0.0% (L)	26.6%	24.3%	31.7% (H)	18.5%	30.0%	21.8%	0.9%	0.0% (L)	29.7%
4) a) Corporate Income Tax	33,715,793	1,441,338	494,701	58,119	381,538	138,196	837,085	196,510	694,798	-	422,119
b) CIT as % of TTR	3.3%	2.7%	1.9%	1.2%	3.3%	2.5%	3.3%	1.8%	4.6% (H)	0.0% (L)	1.7%
5) a) State & Local Gen. Sales, Gr. Rept., Ex. Tax	360,628,892	27,407,756	9,422,758	2,605,694	4,313,337	2,627,794	8,951,045	4,011,717	8,846,308	29,656,098	7,249,089
b) GST, GRT, ET as % of TTR	36.0%	51.0%	36.7%	54.1%	38.0%	48.3%	35.8%	35.9%	59.2% (H)	45.8%	29.0% (L)
6) a) State Local General Sales Tax	244,891,334	17,996,616	7,100,684	1,900,377	2,477,717	1,955,334	5,879,211	2,842,800	7,078,574	19,152,304	3,877,631
b) GST as % of TTR	24.2%	33.5%	27.7%	39.5%	21.6%	35.9%	23.5%	25.4%	47.4% (H)	29.6%	15.5% (L)
7) State General Sales Tax Rate	Median = 5.5%	6.0%	4% (L)	4% (L)	6.0%	5.0%	4.25%	5.0%	7% (H)	6.25%	4% (L)
8) Maximum Local General Sales Tax Rate	Highest = 8% in Ala.	1.5%	3.0%	0.0%	0.0%	2.8% *	2.5%-3%	2.0%	2.75%	2.0%	1.0%
9) Special Sales Tax Treatment											
a) prescription drugs	44 states exempt	E	E	E	E	E	E	E	E	E	E
b) motor fuel	35 states exempt	Taxed	Taxed	Taxed	E	E	E	E	E	E	E
c) residential electricity & natural gas	32 states exempt	E	Taxed	Taxed	E	Taxed	Taxed	E	E	E	E
d) food for home consumption	29 states exempt	E	State E	Taxed **	E	E ***	State E	Taxed ****	Taxed ****	E	Taxed ****
10) Estimates of 'Broadness' of Sales Tax Base											
a) tax base as % of consumption spending	0.58	0.77	0.65	1.46 (H)	0.47	0.97	0.64	0.64	0.72	0.53	0.46 (L)
b) sales tax revenue per person, per 1¢ of tax	152.95	172.41	201.06	376.16 (H)	99.60 (L)	205.50	152.97	135.44	171.36	136.25	129.95
11) # of services taxed (per Fed. of Tax Admin.)	Median = 55	62	36	160 (H)	29	156	30	34	67	81	18 (L)
12) % of Sales Tax from Business Inputs	41%	50%	36%	72% (H)	46%	50%	38%	39%	37%	47%	30% (L)
13) Excise Tax on Cigarettes (per pack)	Highest = \$2.46 in RI	\$0.34	\$0.37	\$1.40	\$0.03	\$0.91	\$0.35	\$0.07	\$0.20	\$0.41	\$0.30
14) Excise Tax on Gasoline (per gallon)	Highest = \$0.31 in RI	\$0.145	\$0.075	\$0.160	\$0.174	\$0.000	\$0.269	\$0.160	\$0.214	\$0.200	\$0.175

NOTES: * Increased from 2.25%, per Sales Tax Institute; ** Income tax credit; *** Exemption introduced in 2006; **** Food taxed @ low rate

SOURCES: 2003-04 collections taken from Census Bureau (CB figures sum state and local revenues and facilitate comparison with national figures); state & local general sales and excise tax rates from Table 27, 2006 Statistical Abstract of North

Carolina Taxes; Bureau of Economic Analysis; Sales Tax Institute; Federation of Tax Administrators; [Sales Taxation](#), J. Due and J. Mikesell; R. Ring, 1999, [National Tax Journal](#); [State and Local Public Finance](#), R. Fisher

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55.21569

2003 PI in 1000s	9163600000	5.12E+08	2.52E+08	38013206
7/2004 pop in thousands	291114	17397	8829	1263
6) a) General Sales Taxes	244891334	17996616	7100684	1900377
7) State General Sales Tax Rate	5.5	0.06	0.04	0.04
Sales tax per person	841.2214253	1034.467	804.2456	1504.653207
Sales tax per person, per 1 cent of sales tax	152.9493501	172.4111	201.0614	376.1633017
Sales tax per \$ of PI	0.026724359	0.035174	0.02822	0.049992547
Sales tax per \$ of PI, per 1 cent sales tax	0.004858974	0.005862	0.007055	0.012498137

109442026	46955434	236391241	108463333	167414793	642630038	248431609
4146	1903	8541	4198	5901	22490	7460
2477717	1955334	5879211	2842800	7078574	19152304	3877631
0.06	0.05	0.0425	0.05	0.07	0.0625	0.04
597.6162566	1027.500788	688.3515982	677.1796093	1199.554991	851.5919964	519.7896783
99.60270944	205.5001576	152.9670218	135.4359219	171.3649987	136.2547194	129.9474196
0.022639539	0.041642337	0.02487068	0.026209779	0.042281652	0.029803002	0.015608445
0.003773256	0.008328467	0.005526818	0.005241956	0.006040236	0.00476848	0.003902111

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