

Appendix C: Changes in the Composition of State & Local General Own-Source Revenue

Fiscal Years 2000 & 2012, Including Non-Tax Revenues

| | Fiscal Year 2000 | | | | | | Fiscal Year 2012 | | | | | | Change in Non-Tax Share |
|---------------|------------------|----------------|---------------------------|-------------|-------------|-----------------------|------------------|----------------|---------------------------|-------------|-------------|-----------------------|-------------------------|
| | Property | Sales & Excise | Income (Personal & Corp.) | Other Taxes | Total Taxes | Total Non-Tax Sources | Property | Sales & Excise | Income (Personal & Corp.) | Other Taxes | Total Taxes | Total Non-Tax Sources | |
| Alabama | 8.4% | 28.8% | 15.1% | 6.9% | 59.1% | 40.9% | 10.4% | 27.6% | 14.3% | 5.4% | 57.7% | 42.3% | 1.4% |
| Alaska | 10.0% | 3.7% | 5.7% | 10.9% | 30.3% | 69.7% | 10.8% | 3.9% | 4.7% | 42.5% | 61.9% | 38.1% | -31.6% |
| Arizona | 21.2% | 33.0% | 15.3% | 3.0% | 72.5% | 27.5% | 21.4% | 33.6% | 11.7% | 2.6% | 69.2% | 30.8% | 3.3% |
| Arkansas | 11.0% | 33.6% | 19.5% | 4.1% | 68.1% | 31.9% | 13.1% | 34.3% | 18.8% | 3.5% | 69.8% | 30.2% | -1.7% |
| California | 15.4% | 23.4% | 27.2% | 4.8% | 70.7% | 29.3% | 19.3% | 20.9% | 23.5% | 4.9% | 68.7% | 31.3% | 2.0% |
| Colorado | 18.7% | 24.6% | 20.1% | 3.7% | 67.0% | 33.0% | 20.9% | 22.9% | 16.2% | 3.8% | 63.9% | 36.1% | 3.1% |
| Connecticut | 27.8% | 26.0% | 22.6% | 4.2% | 80.5% | 19.5% | 31.7% | 22.5% | 26.9% | 2.8% | 84.0% | 16.0% | -3.5% |
| Delaware | 8.7% | 6.8% | 23.2% | 21.1% | 59.9% | 40.1% | 10.1% | 7.3% | 22.0% | 21.4% | 60.8% | 39.2% | -0.9% |
| Dist. of Col. | 17.4% | 25.1% | 33.6% | 4.7% | 80.7% | 19.3% | 24.5% | 20.1% | 25.5% | 7.3% | 77.4% | 22.6% | 3.3% |
| Florida | 22.0% | 34.7% | 1.8% | 7.0% | 65.4% | 34.6% | 23.2% | 30.8% | 1.9% | 5.0% | 60.9% | 39.1% | 4.5% |
| Georgia | 18.2% | 28.5% | 21.7% | 3.0% | 71.3% | 28.7% | 21.6% | 25.7% | 18.2% | 1.9% | 67.3% | 32.7% | 4.0% |
| Hawaii | 10.4% | 36.9% | 19.7% | 3.8% | 70.7% | 29.3% | 12.9% | 39.1% | 15.9% | 5.0% | 72.9% | 27.1% | -2.1% |
| Idaho | 17.6% | 21.7% | 22.2% | 5.5% | 66.9% | 33.1% | 18.6% | 22.5% | 18.7% | 4.9% | 64.6% | 35.4% | 2.2% |
| Illinois | 27.1% | 24.9% | 18.5% | 4.7% | 75.1% | 24.9% | 29.7% | 21.4% | 22.1% | 4.2% | 77.4% | 22.6% | -2.3% |
| Indiana | 22.6% | 20.8% | 21.1% | 2.1% | 66.6% | 33.4% | 17.7% | 27.6% | 18.8% | 2.8% | 66.9% | 33.1% | -0.3% |
| Iowa | 21.2% | 22.0% | 17.5% | 5.4% | 66.1% | 33.9% | 21.3% | 21.3% | 16.6% | 4.3% | 63.5% | 36.5% | 2.5% |
| Kansas | 19.9% | 26.5% | 19.6% | 4.0% | 69.8% | 30.2% | 20.4% | 25.0% | 16.7% | 2.9% | 64.9% | 35.1% | 4.9% |
| Kentucky | 11.6% | 24.9% | 25.3% | 6.9% | 68.6% | 31.4% | 14.0% | 25.1% | 23.8% | 4.3% | 67.2% | 32.8% | 1.4% |
| Louisiana | 10.1% | 36.0% | 10.4% | 6.5% | 63.0% | 37.0% | 13.5% | 33.6% | 10.2% | 5.5% | 62.8% | 37.2% | 0.3% |
| Maine | 27.5% | 20.6% | 21.1% | 4.3% | 73.4% | 26.6% | 29.2% | 21.6% | 20.6% | 4.1% | 75.4% | 24.6% | -2.0% |
| Maryland | 19.7% | 18.9% | 31.0% | 5.3% | 74.8% | 25.2% | 20.2% | 19.9% | 31.0% | 4.7% | 75.7% | 24.3% | -1.0% |
| Massachusetts | 24.0% | 16.2% | 32.5% | 3.0% | 75.5% | 24.5% | 27.5% | 15.3% | 28.1% | 3.6% | 74.5% | 25.5% | 1.0% |
| Michigan | 20.6% | 21.5% | 21.9% | 4.4% | 68.3% | 31.7% | 23.7% | 23.1% | 14.5% | 3.3% | 64.7% | 35.3% | 3.6% |
| Minnesota | 17.4% | 22.6% | 24.3% | 5.3% | 69.4% | 30.6% | 20.3% | 24.4% | 23.4% | 4.5% | 72.6% | 27.4% | -3.3% |
| Mississippi | 14.5% | 31.8% | 12.3% | 4.2% | 62.6% | 37.4% | 16.3% | 28.3% | 11.9% | 4.5% | 61.1% | 38.9% | 1.5% |
| Missouri | 16.8% | 28.8% | 20.3% | 4.8% | 70.6% | 29.4% | 18.8% | 24.8% | 19.0% | 4.0% | 66.6% | 33.4% | 4.0% |
| Montana | 25.6% | 9.7% | 17.4% | 7.5% | 60.0% | 40.0% | 25.4% | 10.2% | 19.0% | 12.1% | 66.8% | 33.2% | -6.7% |

Source: US Census State & Local Government Finance Data (Fiscal years 2000 and 2012)

Appendix C: Changes in the Composition of State & Local General Own-Source Revenue

Fiscal Years 2000 & 2012, Including Non-Tax Revenues

continued

| | Fiscal Year 2000 | | | | | | Fiscal Year 2012 | | | | | | Change in Non-Tax Share |
|-----------------------|------------------|----------------|---------------------------|-------------|--------------|-----------------------|------------------|----------------|---------------------------|-------------|--------------|-----------------------|-------------------------|
| | Property | Sales & Excise | Income (Personal & Corp.) | Other Taxes | Total Taxes | Total Non-Tax Sources | Property | Sales & Excise | Income (Personal & Corp.) | Other Taxes | Total Taxes | Total Non-Tax Sources | |
| Nebraska | 21.2% | 23.1% | 18.0% | 5.9% | 68.0% | 32.0% | 25.0% | 21.0% | 17.6% | 5.2% | 68.8% | 31.2% | -0.8% |
| Nevada | 17.2% | 42.9% | — | 9.7% | 69.7% | 30.3% | 19.4% | 42.1% | — | 10.9% | 72.4% | 27.6% | -2.7% |
| New Hampshire | 43.2% | 11.8% | 8.1% | 6.9% | 69.9% | 30.1% | 45.0% | 11.6% | 8.0% | 5.0% | 69.6% | 30.4% | 0.3% |
| New Jersey | 33.1% | 18.9% | 19.7% | 3.7% | 75.3% | 24.7% | 37.1% | 17.4% | 18.7% | 3.9% | 77.1% | 22.9% | -1.8% |
| New Mexico | 8.1% | 31.8% | 13.6% | 9.3% | 62.6% | 37.4% | 11.4% | 29.6% | 11.5% | 8.1% | 60.6% | 39.4% | 2.0% |
| New York | 22.0% | 19.6% | 30.3% | 4.0% | 75.8% | 24.2% | 23.9% | 19.1% | 29.1% | 4.0% | 76.1% | 23.9% | -0.3% |
| North Carolina | 14.4% | 22.4% | 26.2% | 4.0% | 66.8% | 33.2% | 16.3% | 22.1% | 21.3% | 3.5% | 63.2% | 36.8% | 3.6% |
| North Dakota | 18.9% | 25.6% | 9.9% | 9.1% | 63.4% | 36.6% | 9.4% | 21.1% | 7.7% | 40.4% | 78.6% | 21.4% | -15.2% |
| Ohio | 19.8% | 21.5% | 25.1% | 4.8% | 71.2% | 28.8% | 19.6% | 21.9% | 19.9% | 6.3% | 67.7% | 32.3% | 3.6% |
| Oklahoma | 10.4% | 25.8% | 18.6% | 11.2% | 65.9% | 34.1% | 11.0% | 27.9% | 15.5% | 9.5% | 64.0% | 36.0% | 1.9% |
| Oregon | 17.7% | 5.8% | 28.6% | 7.8% | 59.8% | 40.2% | 21.2% | 7.5% | 26.6% | 7.0% | 62.2% | 37.8% | -2.4% |
| Pennsylvania | 19.3% | 20.8% | 21.1% | 9.1% | 70.2% | 29.8% | 21.3% | 23.0% | 20.6% | 6.4% | 71.3% | 28.7% | -1.1% |
| Rhode Island | 29.9% | 22.1% | 19.9% | 3.2% | 75.0% | 25.0% | 31.9% | 20.4% | 16.4% | 2.4% | 71.0% | 29.0% | 4.0% |
| South Carolina | 17.5% | 22.7% | 17.4% | 4.7% | 62.2% | 37.8% | 18.5% | 18.4% | 12.7% | 4.5% | 54.0% | 46.0% | 8.2% |
| South Dakota | 24.1% | 33.3% | 1.7% | 7.1% | 66.2% | 33.8% | 23.5% | 35.6% | 1.4% | 6.9% | 67.4% | 32.6% | -1.1% |
| Tennessee | 15.6% | 39.5% | 4.3% | 8.0% | 67.2% | 32.8% | 16.8% | 37.5% | 4.6% | 6.6% | 65.6% | 34.4% | 1.6% |
| Texas | 25.7% | 34.5% | — | 7.7% | 67.9% | 32.1% | 28.1% | 31.7% | — | 8.4% | 68.2% | 31.8% | -0.4% |
| Utah | 14.4% | 26.9% | 20.2% | 3.6% | 65.0% | 35.0% | 17.2% | 23.4% | 17.5% | 3.2% | 61.2% | 38.8% | 3.8% |
| Vermont | 30.2% | 18.7% | 18.4% | 5.3% | 72.3% | 27.7% | 31.8% | 22.7% | 16.0% | 3.6% | 74.2% | 25.8% | -1.9% |
| Virginia | 19.7% | 19.6% | 24.3% | 5.8% | 69.3% | 30.7% | 22.4% | 16.4% | 21.9% | 4.9% | 65.6% | 34.4% | 3.7% |
| Washington | 19.9% | 41.6% | — | 6.5% | 67.9% | 32.1% | 20.5% | 39.8% | — | 5.2% | 65.5% | 34.5% | 2.4% |
| West Virginia | 13.0% | 28.0% | 18.0% | 7.5% | 66.4% | 33.6% | 13.2% | 24.7% | 17.9% | 9.2% | 65.1% | 34.9% | 1.4% |
| Wisconsin | 22.3% | 20.9% | 25.6% | 4.0% | 72.7% | 27.3% | 27.1% | 20.0% | 20.7% | 3.5% | 71.3% | 28.7% | 1.4% |
| Wyoming | 19.3% | 21.9% | — | 15.4% | 56.5% | 43.5% | 20.4% | 21.1% | — | 18.0% | 59.5% | 40.5% | -3.1% |
| All States | 19.9% | 24.8% | 19.8% | 5.4% | 69.8% | 30.2% | 22.2% | 23.7% | 17.7% | 5.4% | 68.9% | 31.1% | 0.9% |

Source: US Census State & Local Government Finance Data (Fiscal years 2000 and 2012)