

THE NELSON A. ROCKEFELLER INSTITUTE OF GOVERNMENT

UNIVERSITY AT ALBANY State University of New York

HIGHLIGHTS

- State tax revenues grew by 10.8 percent in the second quarter of 2011, according to Rockefeller Institute research and Census Bureau data. This is the sixth consecutive quarter that states reported growth in collections on a year-over-year basis.
- Despite continued growth, revenues were still slightly lower in the second quarter of 2011 than four years earlier.
- Personal income tax revenues remain volatile, with a third straight quarter of double-digit gains that are unlikely to continue.
- For the year ending in June 2011, the period corresponding to 46 states' fiscal years, total state tax collections increased by \$58 billion or 8.4 percent from the previous year, the strongest annual gain since 2005.
- Preliminary figures for July and August 2011 indicate further but less robust growth in state tax revenues. Overall collections in 41 early-reporting states showed growth of 6.8 percent compared to the same months of 2010.
- Local property tax revenues declined for the third consecutive quarter, driven by continuing weakness in housing markets.

STATE REVENUE REPORT

WWW.ROCKINST.ORG

OCTOBER 2011, No. 85

PIT, Overall Tax Revenues Show Strong Growth in Second Quarter

Local Property Taxes Declined for the Third Consecutive Quarter

Lucy Dadayan and Robert B. Ward

Overall State Taxes and Local Taxes

Total state tax collections as well as collections from two major sources – taxes on sales and personal income – showed growth for the sixth consecutive quarter, following five straight quarters of decline. Overall state tax revenues in the April-June quarter of 2011 increased by 10.8 percent from the same quarter of the previous year, according to data collected by the Rockefeller Institute and the Census Bureau. The Institute's findings indicate slightly stronger fiscal conditions for states than the preliminary data released in late September by the Census Bureau, which reported an overall increase of 10.1 percent. We have updated those figures to reflect data we have since obtained and to reflect differences in how we measure revenue for purposes of the State Revenue Report.¹ (See "Adjustments to Census Bureau Tax Collection Data" on page 21.)

Figure 1 shows the nominal percent change over time in state tax collections for personal income tax, sales tax, and total taxes. As shown there, declines in personal income tax and sales tax collections as well as in overall state tax collections were steeper in and after the 2007 recession than around previous recessions. Overall tax revenues continued rebounding in the second quarter of 2011. Personal income tax collections showed a dramatic jump, rising by more than 16 percent. Over the last seven quarters, states' PIT receipts have moved from a quarterly decline of more than 28 percent to this quarter's strong gain, reinforcing the picture of a revenue stream that has grown increasingly volatile over the past two decades.

Despite gains in the last six quarters, overall tax collections are still comparatively weak by recent historical standards, 5.5 percent lower in the first quarter of 2011 than in the same quarter of 2008. In the second quarter of 2011, fully 38 states reported lower tax revenue collections than in the same quarter of 2008. The decline is deeper if we adjust the numbers for inflation - 9.5 percent lower than three years ago in real terms.

Figure 2 shows the four-quarter moving average of year-overyear growth in state tax collections and local tax collections, after adjusting for inflation. In addition, we have adjusted the Census Bureau's local tax revenues to reflect differences between the



Bureau's prior survey methodology and a revised survey methodology now used for collecting property tax revenues.² As shown in Figure 2, the yearover-year change in state taxes, adjusted for inflation, has averaged 6.5 percent over the last four quarters. This represents substantial improvement from the 3 percent average decline of a year ago, and 9.9 percent decline of two years ago.

While state tax collections have been steadily improving,

the picture for local governments is quite different. The real, yearover-year decline in local taxes was an average of 1.7 percent over the last four quarters, compared to 0.9 percent growth for the preceding year and 1.8 percent growth of two years ago. Inflation over the year, as measured by the gross domestic product deflator, was 2.1 percent.



For most of the period during and after the last recession, local tax collections remained relatively strong. However, the trends are now shifting due in part to the lagged impact of falling housing prices on property tax collections. For the year ending in June 2011, the 1.7 percent decline in the four-quarter moving average of local tax collections is significantly below the rate of inflation and very weak compared to historical averages. The largest

Rockefeller Institute



year-over-year growth in local tax collections in recent history was recorded in the first quarter of 2006, at 5.3 percent.

Most local governments rely heavily on property taxes, which tend to be relatively stable and respond to property value declines more slowly than income, sales, and corporate taxes respond to declines in the overall economy. Over the last two decades, property taxes have consistently made up at least two-thirds of total local tax collections. Col-

lections from local property taxes made up 72.8 percent of such collections during the second quarter of 2011. Property tax revenues fell by 1.0 percent in nominal terms, likely driven primarily by falling housing prices. This is the third consecutive quarter that local property tax collections showed a decline.

Local sales tax collections made up 15 percent of total local taxes and reported growth of 10.1 percent in the second quarter of 2011 in nominal terms. This is the fifth consecutive quarter that local sales tax revenues showed growth, after six consecutive quarters of decline. Collections from local individual income taxes, a much smaller contributor to overall local revenues, showed an increase of 31.7 percent.

Figure 3 shows the four-quarter average of year-over-year growth in state and local income, sales, and property taxes, adjusted for inflation. Both the income tax and the sales tax showed slower growth, and then outright decline, until mid-2009. Revenue from the sales tax was particularly weak for most of that period, but outpaced income-tax collections from the second quarter of 2009 to the third quarter of 2010. By this measure, income tax continued to show some improvement and showed some growth for the fourth consecutive quarter. On the other hand, the four-quarter average of year-over-year comparisons showed declines in state-local property real taxes for the third consecutive quarter. In addition, the growth in state-local sales tax collections weakened in the second quarter of 2011.

Table 1. Quarterly State Tax Revenue							
	Adjusted fo	or Inflation					
Year-Over-Year Percent Change							
Quarter	Total	Inflation	Adjusted				
2011 02	Nominai	Rate	Real Change				
2011 Q2	10.8	2.1	8.6				
2011 Q1	9.5	1.8	7.6				
2010 Q4	7.6	1.6	6.0				
2010 Q3	4.6	1.4	3.2				
2010 QZ	2.0	1.1	0.9				
2010 Q1	3.3	0.6	(2.0)				
2009 Q4	(3.1)	0.7	(3.0)				
2009 Q3	(11.0)	0.5	(11.4)				
2009 Q2	(10.3)	1.2	(17.3)				
2003 Q1	(12.2)	2.1	(10.3)				
2000 Q4	(4.0)	2.1	(0.0)				
2000 Q3	5.4	2.0	33				
2008 Q2	2.6	2.0	0.5				
2007 Q4	3.6	2.6	0.9				
2007 Q3	3.1	2.6	0.0				
2007 Q2	5.5	3.1	2.4				
2007 Q1	5.2	3.3	1.8				
2006 Q4	4.2	2.9	1.3				
2006 Q3	5.9	3.2	2.6				
2006 Q2	10.1	3.5	6.3				
2006 Q1	7.1	3.3	3.7				
2005 Q4	7.9	3.5	4.3				
2005 Q3	10.2	3.4	6.6				
2005 Q2	15.9	3.1	12.4				
2005 Q1	10.6	3.3	7.1				
2004 Q4	9.4	3.2	6.0				
2004 Q3	6.5	3.0	3.4				
2004 Q2	11.2	2.8	8.2				
2004 Q1	8.1	2.2	5.7				
2003 Q4	7.0	2.1	4.8				
2003 Q3	6.3	2.1	4.1				
2003 Q2	2.1	2.0	0.1				
2003 Q1	1.6	2.2	(0.6)				
2002 Q4	3.4	1.8	1.6				
2002 Q3	1.6	1.5	0.0				
2002 Q2	(9.4)	1.4	(10.7)				
2002 Q1	(6.1)	1.7	(7.6)				
2001 Q4	(1.1)	2.0	(3.0)				
2001 Q3	0.5	2.2	(1.7)				
2001 Q2	1.2	2.5	(1.3)				
2001 Q1	2.7	2.3	0.4				
2000 Q4	4.2	2.4	1.8				
2000 Q3	6.8	2.3	4.4				
2000 Q2	11.7	2.0	9.5				
2000 Q1	12.0	2.0	9.9				
1999 Q4	7.3	1.6	5.6				
1999 Q3	6.2	1.5	4.7				
1999 Q2	3.9	1.5	2.4				
1999 Q1	3.8	1.3	2.4				
Economic An	 census Bureau (ta alvsis (GDP price in 	ax revenue) and dex).	Dureau Of				

Table 2. (Quarterly Sta	<u>te Tax Rev</u>	enue By Ma	or Tax
	Year-Over-	Year Percent	Change	
Quarter	PIT	СІТ	General Sales	Total
2011 Q2	16.5	19.1	2.9	10.8
2011 Q1	12.9	8.5	6.3	9.5
2010 Q4	10.6	18.1	5.0	7.6
2010 Q3	3.9	0.5	4.2	4.6
2010 Q2	1.3	(19.0)	5.7	2.0
2010 Q1	3.6	0.6	0.1	3.3
2009 Q4	(4.1)	0.7	(4.8)	(3.1)
2009 Q3	(11.5)	(21.3)	(10.1)	(11.0)
2009 Q2	(27.7)	3.0	(9.5)	(16.3)
2009 Q1	(19.4)	(20.2)	(8.4)	(12.2)
2008 Q4	(1.9)	(23.0)	(5.3)	(4.0)
2008 Q3	0.9	(13.2)	4.7	2.8
2008 Q2	8.1	(7.0)	1.0	5.4
2008 Q1	4.8	(1.4)	0.7	2.6
2007 Q4	3.8	(14.5)	4.0	3.6
2007 Q3	7.0	(4.3)	(0.7)	3.1
2007 Q2	9.2	1.7	3.5	5.5
2007 Q1	8.5	14.8	3.1	5.2
2006 Q4	4.4	12.6	4.7	4.2
2006 Q3	6.6	17.5	6.7	5.9
2006 Q2	18.8	1.2	5.2	10.1
2006 Q1	9.3	9.6	7.0	7.1
2005 Q4	6.7	33.4	6.4	7.9
2005 Q3	10.2	24.4	8.3	10.2
2005 Q2	19.7	64.1	9.1	15.9
2005 Q1	13.1	29.8	7.3	10.6
2004 Q4	8.8	23.9	10.7	9.4
2004 Q3	5.8	25.2	7.0	6.5
2004 Q2	15.8	3.9	9.5	11.2
2004 Q1	7.9	5.4	9.1	8.1
2003 Q4	7.6	12.5	3.6	7.0
2003 Q3	5.4	12.6	4.7	6.3
2003 Q2	(3.1)	5.1	4.6	2.1
2003 Q1	(3.3)	8.3	2.4	1.6
2002 Q4	0.4	34.7	1.8	3.4
2002 Q3	(3.4)	7.4	2.4	1.6
2002 Q2	(22.3)	(12.3)	0.1	(9.4)
2002 Q1	(14.7)	(15.7)	(1.4)	(6.1)
2001 Q4	(2.5)	(34.0)	1.8	(1.1)
2001 Q3	(0.0)	(27.2)	2.3	0.5
2001 Q2	3.7	(11.0)	(0.8)	1.2
2001 Q1	4.6	(8.4)	1.8	2.7
2000 Q4	6.5	(0.4)	4.4	4.2
2000 Q3	10.0	8.2	4.8	6.8
2000 Q2	21.2	4.2	7.0	11.7
2000 Q1	17.0	11.0	11.9	12.0
1999 Q4	7.3	4.7	7.2	7.3
1999 Q3	6.9	4.3	6.2	6.2
1999 Q2	5.2	5.4	5.0	3.9
1999 Q1	5.8	(5.4)	4.9	3.8

Source: U.S. Census Bureau (tax revenue).

State Tax Revenue

Total state tax revenue rose in the second quarter of 2011 by 10.8 percent relative to a year ago, before adjustments for inflation and legislated changes. The income tax and sales tax both showed growth at 16.5 and 2.9 percent, respectively, and the corporate income tax increased by 19.1 percent. Tables 1 and 2 portray growth

in tax revenue with and without adjustment for inflation, and growth by major tax, respectively. Every state but one reported increases in total tax revenue during the second quarter of 2011. Double-digit increases were reported in 19 states. New Hampshire was the only state reporting declines in overall tax collections. All regions reported growth in total collections. The Mid-Atlantic region showed the largest gain at 14 percent, followed by the Plains states at 13.1 percent. The Southeast states reported the weakest growth, 7.1 percent. Revenue gains were particularly strong in Alaska and North Dakota, at 92.1 and 55 percent, respectively. In both states the strong growth is mostly attributable to the booming oil and natural gas industries.

Preliminary figures collected by the Rockefeller Institute for the July-August months of 2011 indicate that most states saw continued growth in revenues, although such growth is moderating.³ Overall collections in 41 early reporting states showed growth of 6.8 percent in the July-August months of 2011 compared to the same months of 2010. While state tax collections are now strengthening, they have yet to fully make up for the deep losses brought by the Great Recession.

Personal Income Tax

In the second quarter of 2011, personal income tax revenue made up at least a third of total tax revenue in 21 states, and was larger than the sales tax in 33 states. Personal income tax revenue increased 16.5 percent in the April-June 2011 quarter compared to the same period in 2010. All regions reported increases in personal income tax collections. The largest growth was in the Southwest and Great Lakes regions, where collections increased by 40.9 and 29.3 percent, respectively. The Far West region reported the weakest growth in personal income tax collections at 7.9 percent.

Strong gains in the personal-income tax were widespread, as 40 states reported growth for the quarter and 31 enjoyed doubledigit increases. Kansas was the only state reporting declines in personal income tax collections in the second quarter of 2011 at 5.6 percent. The largest increases in terms of dollar value were reported in New York and Illinois, where collections grew by \$2.3 billion and \$1.8 billion, respectively. In New York, the strong growth in personal income tax collections is due to robust estimated tax payments based on 2010 earnings, but such growth is not likely to continue in the months ahead. The large gain in Illinois is mostly attributable to the legislated tax increases that were passed in January of 2011 and increased the personal income tax rate from 3 percent to 5 percent for four years.

We can get a clearer picture of collections from the personal income tax by breaking this source down into major components for which we have data: withholding, quarterly estimated payments, final payments, and refunds. The Census Bureau, the source of much of the data in this report, does not collect data on

	Table 6. Fersonal meetine rax municiding, by otate							
Last Four Quarters, Percent Change								
	201	10	2011					
	July-Sep	Oct-Dec	Jan-Mar	Apr-June				
United States	4.7	6.9	8.2	6.0				
New England	5.6	4.8	7.4	7.3				
Connecticut	7.1	1.0	9.8	10.5				
Maine	6.2	(0.9)	10.2	2.2				
Massachusetts	5.0	7.4	6.5	6.8				
Rhode Island	6.3	6.9	1.1	5.8				

Table 3 Personal Income Tax Withholding By State

United States	4.7	6.9	8.2	6.0
New England	5.6	4.8	7.4	7.3
Connecticut	7.1	1.0	9.8	10.5
Maine	6.2	(0.9)	10.2	2.2
Massachusetts	5.0	7.4	6.5	6.8
Rhode Island	6.3	6.9	1.1	5.8
Vermont	0.9	2.4	5.1	3.6
Mid-Atlantic	0.5	3.2	6.5	1.0
Delaware	5.7	12.0	13.7	5.9
Maryland	4.7	3.4	6.2	3.0
New Jersey	(10.1)	(1.4)	5.6	4.6
New York	1.5	3.4	7.4	1.0
Pennsylvania	4.3	6.4	3.2	(5.0)
Great Lakes	4.1	4.1	19.4	18.7
Illinois	3.3	2.7	50.1	71.7
Indiana	5.4	6.0	7.1	5.9
Michigan	4.5	5.7	8.1	3.3
Ohio	5.0	5.9	10.7	4.4
Wisconsin	2.3	1.0	12.3	2.5
Plains	4.7	5.9	8.2	4.9
Iowa	4.5	5.7	7.3	3.5
Kansas	3.9	5.7	4.9	5.3
Minnesota	7.7	7.1	12.9	5.6
Missouri	1.6	4.9	4.0	1.4
Nebraska	4.3	4.2	6.6	6.4
North Dakota	(1.4)	7.2	17.4	47.9
Southeast	2.3	5.4	4.9	3.9
Alabama	2.4	3.1	3.4	1.1
Arkansas	5.1	6.5	6.6	4.5
Georgia	0.4	7.0	4.7	4.3
Kentucky	4.2	4.7	5.8	4.5
Louisiana	2.3	2.7	7.7	(0.1)
Mississippi	2.4	3.6	1.0	2.9
North Carolina	(0.4)	5.7	4.5	4.3
South Carolina	4.0	3.5	4.1	4.1
Virginia	4.4	5.9	5.1	4.8
West Virginia	6.0	6.9	5.4	4.4
Southwest	1.4	6.8	0.1	8.9
Arizona	3.1	7.6	6.6	11.8
New Mexico	4.8	12.0	(13.4)	7.0
Oklahoma	(2.3)	3.5	(1.9)	5.9
Rocky Mountain	3.3	6.7	7.4	3.7
Colorado	3.0	8.0	6.5	4.0
Idaho	3.7	6.0	10.2	3.7
Montana	5.5	6.1	7.5	5.7
Utah	2.9	4.5	8.0	2.5
Far West	14.3	16.8	7.5	4.3
California	16.2	18.8	7.2	4.0
Hawaii	3.3	7.3	0.7	7.7
Oregon	4.9	3.9	12.5	5.8

Source: Individual state data, analysis by Rockefeller Institute

Note: Nine states — Alaska, Florida, New Hampshire, Nevada, South Dakota,

Tennessee, Texas, Washington, and Wyoming — have no broad-based personal income tax and are therefore not shown in this table.

ND - No Data.

individual components of personal income tax collections. The data presented here were collected by the Rockefeller Institute.

Withholding

Withholding is a good indicator of the current strength of personal income tax revenue because it comes largely from current wages and is much less volatile than estimated payments or final settlements. Table 3 shows that withholding for the April-June 2011 quarter continued to improve for the sixth quarter in a row, increasing by 6.0 percent for the 41 states with broad-based personal income taxes. Withholding was up by 13.2 percent compared to the April-June quarter of 2009.

Among the states reporting growth in withholding for the second quarter of 2011, four states reported double-digit growth, down from the nine states reporting such gains in the first quarter. Among individual states, Illinois and North Dakota reported the strongest growth in the second quarter of 2011, at 71.7 and 47.9 percent, respectively. The Great Lakes and Southwest regions reported the largest growth in withholding at 18.7 and 8.9 percent respectively, while the Mid-Atlantic had the weakest growth at 1.0 percent. Two of 41 states – Pennsylvania and Louisiana – reported declines in withholding at 5.0 and 0.1 percent, respectively.

Estimated Payments

The highest-income taxpayers generally make estimated tax payments (also known as declarations) on their income not subject to withholding tax. This income often comes from investments, such as capital gains realized in the stock market. A strong stock market should eventually translate into capital gains and higher estimated tax payments. Strong business profits also tend to boost these payments. And when the market declines or profits fall, these payments often decline. Estimated payments represent a relatively small proportion of overall income-tax revenues – some \$20.7 billion in the second quarter of 2011 - but

can have a disproportionate impact on the direction of overall collections.

The first payment for each tax year is due in April in most states and the second, third, and fourth are generally due in June, September, and January. In the 38 states for which we have complete data, the median payment was up by 20.6 percent for the

Table 4. Estimated Payments/Declarations, By State
Year-Over-Year Percent Change

	April 2011	April-June
	(first payment)	(first two payments)
Average (Mean)	23.5	23.0
Median	20.6	18.7
Alabama	33.8	23.5
Arizona	22.6	21.6
Arkansas	(43.7)	(20.3)
California	23.6	22.3
Colorado	NM	57.8
Connecticut	21.4	17.6
Delaware	(2.9)	18.4
Georgia	23.1	22.2
Hawaii	NM	24.1
Illinois	85.4	85.7
Indiana	9.9	20.5
Iowa	(12.3)	10.7
Kansas	20.4	17.8
Kentucky	32.4	40.1
Louisiana	(32.0)	17.9
Maine	17.2	15.7
Maryland	7.8	13.2
Massachusetts	28.0	18.5
Michigan	21.1	21.4
Minnesota	37.8	35.7
Mississippi	30.4	13.7
Missouri	11.9	11.6
Montana	10.7	8.5
Nebraska	18.5	18.6
New Jersey	6.0	4.6
New York	44.0	35.0
North Carolina	14.9	13.7
North Dakota	111.1	82.1
Ohio	22.2	19.4
Oklahoma	40.2	36.8
Oregon	12.2	6.2
Pennsylvania	20.8	18.8
Rhode Island	39.1	20.2
South Carolina	10.1	14.9
Vermont	17.3	4.6
Virginia	(8.9)	10.3
West Virginia	136.3	50.2
Wisconsin	15.9	20.7
Source: Individual state of	lata, analysis by Rockefe	eller Institute.
NM - Not meaningful.	,,,,,,,	

first payment and by 18.7 percent for the first two payments compared to the previous year (see Table 4). Five states — Arkansas, Delaware, Iowa, Louisiana, and Virginia — reported declines for the first payment. However, Arkansas was the only state reporting declines in estimated payments for the first two payments.

Final Payments

Final payments with personal income tax returns in the 38 reporting states were up by \$3.1 billion or 17.9 percent in the second quarter of 2011 compared to the same quarter of 2010 and by \$1.1 billion or 5.7 percent compared to the same quarter of 2009. Payments with returns in the April-June quarter of 2011 exceeded 2010 levels in 35 of 39 reporting states. New Jersey and Colorado had the largest declines in final payments in terms of dollar amount, with \$85 million and \$54 million declines, respectively, in the second quarter of 2011.

Refunds

Personal income tax refunds paid by 39 states decreased by 1.1 percent in the second quarter of 2011 compared to the same quarter of 2010. In total, these 39 states paid out about \$205 million less in refunds in the months of April-June of 2011 than in 2010 and over \$1.1 billion less compared to the same period of 2009. Refunds in California during the months of April-June of 2011 exceeded those for the same period of 2010 by \$757 million, dominating the national picture. Without California, refunds declined by 5.9 percent in the second quarter of 2011 compared to the same period of 2010. Eleven of 39 reporting states returned more personal income tax refunds to taxpayers in the April-June months of 2011 compared to the same period of 2010.

General Sales Tax

State sales tax collections in the April-June 2011 quarter showed growth of 2.9 percent from the same quarter in 2010, a considerable slowdown compared to the 6.3

percent gain reported in the first quarter of 2011. Moreover, sales tax collections were still down by 1.6 percent from the same period of 2008. This is the sixth quarter in a row that sales tax collections rose. Increases in collections were reported during the second quarter in all regions but the Far West and Mid-Atlantic, where receipts declined by 3.0 and 1.3 percent, respectively. The decline in sales tax in the Far West region is exclusively attributable to Washington, where collections fell by 27.1 percent. In the Mid-Atlantic region the only state reporting declines was New Jersey, at 25.6 percent. The Southwest and Rocky Mountain regions reported the

largest increases in sales tax collections at 10.3 and 7.9 percent, respectively.

Thirty-seven of 45 states with broad-based sales taxes reported growth in collections for the quarter, with 11 reporting doubledigit growth. Among individual states, North Dakota and Kansas reported the largest growth at 31.3 and 24.3 percent, respectively.

Corporate Income Tax

Corporate income tax revenue is highly variable because of volatility in corporate profits and in the timing of tax payments. Many states, such as Delaware, Hawaii, Montana, Rhode Island, and Vermont, collect relatively little revenue from corporate taxes, and can have large fluctuations in percentage terms.

Corporate tax revenue increased by 19.1 percent in the April-June quarter compared to a year earlier. All regions reported growth in corporate income tax collections. The Mid-Atlantic region reported the largest growth at 37.8 percent, followed by the Southwest at 26.8 percent.

Among 46 states that have a corporate income tax, 38 reported growth, with 26 enjoying double-digit gains. Eight reported declines for the second quarter of 2011 compared to the same quarter of the previous year; six states saw double-digit declines.

Other Taxes

Census Bureau quarterly data on state tax collections provide detailed information for some of the smaller taxes not broken out separately in the data collected by the Rockefeller Institute. In Table 5, we show four-quarter moving average real growth rates for the nation as a whole.

Revenues from all smaller tax sources, except for property taxes, showed at least modest growth. State property taxes, a relatively small revenue source for states, declined by 2.9 percent. Motor fuel tax revenue reported growth at 7.0 percent. Revenues from tobacco product sales taxes rose by 0.1 percent. Gains of 2.3 and 1.9 percent were reported for alcoholic beverage sales tax and revenue from motor vehicle and operators' licenses, respectively.

Underlying Reasons for Trends

State revenue changes result from three kinds of underlying forces: differences in the national and state economies, the ways in which these differences affect each state's tax system, and legislated tax changes. The next two sections discuss the economy and recent legislated changes.

National and State Economies

Most state tax revenue sources are heavily influenced by the economy — the income tax rises when income rises, the sales tax increases when consumers increase their purchases of taxable items, and so on. When the economy booms, tax revenue tends to rise rapidly and when it declines, tax revenue tends to decline.

Table 5. Percent Change in Real State Taxes Other Than PIT, CIT, and General Sales Taxes						Figure 4 shows	
ř	ear-Over-year i	Real Percent Cr	Tange; Four-Quar		Motor vohiclo		year-over-year
	Property	Motor fuel	product sales	beverage	& operators	Other taxes	growth for
	tax	sales tax	tax	sales tax	license taxes	other taxee	two-quarter mov-
Nominal collections	¢44.004	* 22.000	¢17.010	¢c 700	* ~~ ~~~	¢444.005	in a average and in in
(mIns), latest 12 months	\$14,081	\$39,632	\$17,213	\$5,722	\$23,930	\$111,895	ing averages in in
2011Q2	(2.9)	7.0	0.1	2.3	1.9	6.8	flation-adjusted
2011Q1	0.9	5.4	2.8	3.4	3.3	6.7	state tax revenue
2010Q4	6.2	3.3	3.2	3.3	4.2	6.0	and in real gross
2010Q3	11.2	1.1	2.2	3.0	5.3	3.7	domestic product
2010Q2	11.0	(0.2)	0.4	2.0	3.7	(2.2)	to an a the she with
2010Q1	9.7	(1.0)	(1.3)	0.5	1.3	(9.3)	to smooth short-
2009Q4	5.8	(2.1)	(1.8)	0.3	(0.1)	(13.9)	term fluctuations
2009Q3	(0.0)	(3.4)	0.1	(0.2)	(1.4)	(13.5)	and illustrate the
200902	(2.3)	(5.0)	1.0	(0.4)	(1.2)	(7.0)	interplay between
200804	(3.1)	(0.2)	2.5	0.1	(0.7)	7.2	the seen amy and
2008Q3	1.6	(3.6)	3.3	(0.3)	(0.8)	9.6	the economy and
2008Q2	3.2	(1.9)	5.7	0.3	(0.5)	7.5	state revenues.
2008Q1	3.9	(1.4)	6.0	0.4	(1.2)	3.1	Tax revenue is
2007Q4	3.3	(1.9)	5.9	0.4	(0.6)	2.1	highly related to
2007Q3	1.3	(0.9)	3.8	1.5	(1.0)	(0.5)	aconomic growth
2007Q2	(0.3)	(1.3)	0.3	1.3	(1.0)	(1.4)	economic growin,
2007Q1	1.7	(0.1)	1.5	0.5	0.4	(1.1)	but there also is
2006Q4	0.1	0.7	2.6	1.0	0.9	(0.4)	significant volatil-
2006Q3	(0.3)	(1.1)	5.3	1.1	0.8	2.0	ity in tax revenue
2006Q2	(0.1)	1.4	8.9	1.1	0.7	4.2	that is not ov
2006Q1	0.8	1.5	6.9	2.5	0.1	5.2	
2005Q4	1.9	2.1	5.4	1.6	0.3	7.1	plained solely by
2005Q3	3.4	3.6	4.2	(0.2)	1.9	6.3	one broad mea-
2005Q2	3.5	0.9	2.1	(0.6)	2.7	4.9	sure of the econ-
2005Q1	1.7	1.4	2.9	(2.4)	3.6	5.7	omy As shown in
2004Q4	(4.9)	1.0	3.0	(1.4)	5.0	6.0 7.6	Eigenera 4 in the
2004Q3	(2.3)	1.5	3.0 4.8	0.0	6.6	7.0	Figure 4, in the
2004Q2	1.0	0.4	10.5	4.3	5.5	7.5	second quarter
2003Q4	8.6	(1.0)	17.0	3.9	3.9	5.6	real state tax reve-
2003Q3	5.6	(1.2)	26.2	2.2	2.8	3.8	nue showed 8.1
2003Q2	(1.1)	(0.4)	35.7	3.1	2.6	2.6	porcont growth
2003Q1	(5.0)	0.7	27.1	0.6	3.6	2.2	percent growth,
2002Q4	(4.8)	1.0	17.2	(0.1)	2.9	2.1	which is the fifth
2002Q3	(6.7)	0.7	5.6	2.7	2.5	2.6	consecutive quar-
2002Q2	(4.4)	1.1	(5.9)	(0.2)	0.6	3.4	ter growth since
2002Q1	5.1	1.7	(5.0)	(0.2)	(1.2)	2.1	the third quarter
2001Q4	2.7	2.5	(1.5)	0.5	(2.9)	2.5	
2001Q3	(0.3)	3.5	2.6	(1.4)	(3.3)	1.5	of 2008, while real
2001Q2	(5.0)	2.5	7.6	1.7	(0.7)	0.9	Gross Domestic
2001Q1	(12.6)	1.2	8.4	1.4	2.4	3.6	Product showed
2000Q4	(11.1)	1.2	5.9	1.8	5.9	4.2	growth for the
2000Q3	(4.1)	1.3	1.7	3.2	6.9	0.0	sinth concentive
200002	(∠.७) २. <i>६</i>	1.2	(1.3) (A E)	2.2	5.9	1.9	sixui consecutive
199904	∠.Ə 1 ⊃	∠.3 2 4	(4.0) (5.2)	3.Z 2 7	3.U 1 7	4.7 2.6	quarter at 1.9 per-
199903	(1.5)	2.4	(0.0)	2.7	1.7	3.0 2.0	cent. However,
1999Q2	0.8	2.1	(2.3)	1.4	0.9	1.3	growth in real
1999Q1	3.9	2.5	1.3	1.5	1.0	2.8	Cross Domostic
Source: U.S. Census Bureau.		-	-		-		Dreader at 1
							Froduct has now

erages in in--adjusted x revenue real gross tic product, oth shortuctuations ustrate the ay between nomy and evenues. venue is related to nic growth, ere also is cant volatilax revenue not exd solely by oad meathe econ-As shown in 4, in the quarter te tax reveowed 8.1 t growth, is the fifth utive quarwth since rd quarter , while real Domestic ct showed n for the onsecutive r at 1.9 perlowever, n in real Domestic ct has now softened for the

second consecutive quarter.

In recent months, state tax revenue has grown significantly while the overall economy has been comparatively stagnant. Such a disparity is not sustainable over time.



While the Great Recession officially ended in June 2009, the economic recovery has been slow. Real gross domestic product increased at an annual rate of 1.6 percent in the April-June quarter of 2011, a noticeable slowdown compared to the 2.2 percent increase in the January-March quarter.

Durable goods consumption, an important element of state sales tax bases, showed an increase of 7.8 percent in the second quarter of 2011 relative to the same

quarter a year ago after significant declines throughout 2008 and most of 2009. However, the growth in durable goods was also considerably less compared to the 11.3 percent growth reported in the January-March quarter. A 1.4 percent growth was reported in consumption of services, which is another important sector and comprises nearly 50 percent of total real GDP.⁴

It is helpful to examine economic measures that are closely related to state tax bases. Most states rely heavily on income taxes and sales taxes, and growth in income and consumption are extremely important to these revenue sources.

State-by-state data on income and consumption are not available on a timely basis, and so we cannot easily see variation across the country in these trends. Traditionally, the Rockefeller Institute has relied on employment data from the Bureau of Labor Statistics to examine state-by-state economic conditions. These data are relatively timely and are of high quality. Table 6 shows year-overyear employment growth over the last four quarters. For the nation as a whole, after eight consecutive quarters of decline, employment grew for the fourth quarter in a row by a modest 0.8 percent in the April-June quarter of 2011. On a year-over-year basis, employment declined in eight states: Alabama, Georgia, Indiana, Kansas, Maryland, Nevada, New Jersey, and New Mexico. North Dakota and Texas reported the largest growth in employment at 4.1 and 2.2 percent, respectively. Seven states reported growth of over 1.5 percent.

All regions reported growth in employment, but the growth is not evenly distributed among the regions. The Southeast region

210 211 211 July-Sep Qar-March April-1-une United States 0.1 0.8 New England 0.4 0.5 0.6 Cancet colspan="2">0.5 0.6 New Hampshire 0.1 0.3 1.1 New Hampshire 0.6 0.2 0.8 0.7 0.8 New Hampshire 0.6 0.2 0.8 0.7 0.8 New Hampshire 0.6 0.2 0.8 0.7 0.6 New York 0.2 0.8 0.7 0.6 0.7 0.6 New York 0.2 0.6 0.7 0.6 0.7 0	Table 6.	Nonfarm E	mployme	ent, By Sta	ate
July-Sep Oct-Dec Jan-March April-Jame United States 0.1 0.5 1.1 0.8 New England 0.4 0.6 1.0 1.1 Connecticut (0.0) 0.5 1.6 1.0 Maine 0.4 0.2 1.0 0.5 Massachusetts 0.8 0.7 0.6 1.2 New Hampshire 0.1 0.3 1.1 1.0 Vermont 0.8 1.0 2.7 1.3 Mid-Attantic 0.2 0.5 0.8 0.4 Delaware 0.6 0.2 1.1 0.0 Maryland 0.3 0.4 0.7 0.6 New York 0.2 0.6 1.5 1.2 Pennsylvaria 0.8 0.9 1.6 1.1 Indiana 1.5 0.9 0.9 1.1 Indiana 1.5 0.9 0.0 0.2 Misosonin 0.4 0.5 <t< td=""><td>Last Four</td><td>Quarters, Year</td><td>-Over-Year P</td><td>ercent Chang</td><td>ge</td></t<>	Last Four	Quarters, Year	-Over-Year P	ercent Chang	ge
July-Sep Oct-Dec Jan-March April-June United States 0.1 0.5 1.1 0.8 New England 0.4 0.6 1.0 1.1 Connecticut (0.0) 0.5 1.6 1.0 Maisaschusetts 0.8 0.7 0.6 1.2 New Hampshire 0.1 0.3 1.1 1.0 Rhode Island 0.6 0.2 0.3 1.0 Vermont 0.8 1.0 2.7 1.3 Mid-Atlantic 0.2 0.5 0.8 0.4 Delaware 0.6 0.2 1.1 0.0 Maryland 0.3 0.4 0.7 (0.4) New York 0.2 0.8 0.7 1.3 Illinois 0.1 0.6 1.3 1.1 Great Lakes 0.5 0.7 1.3 1.0 Illinois 0.1 0.6 1.4 1.8 Ohio 0.2 0.6		201	10	20	11
United States 0.1 0.5 1.1 0.8 New England 0.4 0.6 1.0 1.1 Connecticut (0.0) 0.5 1.6 1.0 Maine (0.4) 0.2 1.0 0.5 Massachusetts 0.8 0.7 0.6 1.2 New Hampshire 0.1 0.3 1.1 1.0 New Hampshire 0.6 0.2 0.3 1.0 Vermont 0.8 1.0 2.7 1.3 Mid-Atlantic 0.2 0.5 0.8 0.4 New Jarsey (0.6) 0.2 1.1 0.0 Maryland 0.3 0.4 0.7 0.6 Pennsylvania 0.8 0.9 1.6 1.1 Illinois 0.1 0.6 1.2 0.6 0.7 Michigan 0.9 0.9 1.7 1.5 0.9 0.9 Johio 0.2 0.6 1.2 0.7 1.6		July-Sep	Oct-Dec	Jan-March	April-June
New England 0.4 0.6 1.0 1.1 Connecticut (0.0) 0.5 1.6 1.0 Maine (0.4) 0.2 1.0 0.5 Massachusetts 0.8 0.7 0.6 1.2 New Hampshire 0.1 0.3 1.1 1.0 New Hampshire 0.6 0.2 0.3 1.0 Vermont 0.8 1.0 2.7 1.3 Mid-Attantic 0.2 0.5 0.8 0.4 Delaware 0.6 0.2 1.1 0.0 Maryland 0.3 0.4 0.7 0.6 Pennsylvania 0.8 0.7 0.6 1.1 Great Lakes 0.5 0.7 1.3 1.0 Illinois 0.1 0.6 1.3 1.1 Indiana 1.5 0.9 0.9 1.7 1.5 Ohio 0.2 0.6 1.5 1.2 Wisconsin 0.4 0.4	United States	0.1	0.5	1.1	0.8
Connecticut (0.0) 0.5 1.6 1.0 Maine (0.4) 0.2 1.0 0.5 Massachusetts 0.8 0.7 0.6 1.2 New Hampshire 0.1 0.3 1.1 1.0 Rhode Island 0.6 0.2 0.3 1.0 Mid-Atlantic 0.2 0.5 0.8 0.4 Delaware 0.6 0.2 1.1 0.0 Maryland 0.3 0.4 0.7 (0.4) New Jersey (0.6) (0.4) (0.1) (0.3) New Jork 0.2 0.8 0.7 0.6 Pennsylvania 0.8 0.9 1.6 1.1 Indiana 1.5 0.9 1.0 (0.2 Ohio 0.2 0.6 1.5 1.2 Wisconsin 0.4 0.5 0.9 0.9 Indiaa 0.1 0.2 0.6 0.7 Iowa (0.4) 0.4	New England	0.4	0.6	1.0	1.1
Maine (0.4) 0.2 1.0 0.5 Massachusetts 0.8 0.7 0.6 1.2 New Hampshire 0.1 0.3 1.1 1.0 Rhode Island 0.6 0.2 0.3 1.0 Vermont 0.8 1.0 2.7 1.3 Mid-Atlantic 0.2 0.5 0.8 0.4 Delaware 0.6 0.2 1.1 0.0 Maryland 0.3 0.4 0.7 (0.4) New York 0.2 0.8 0.7 1.3 1.0 Wer York 0.2 0.6 1.5 1.1 Indiana 1.5 0.9 1.6 1.1 Indian 1.5 0.9 1.0 (0.2 0.6 1.5 1.2 Wisconsin 0.4 0.5 0.7 1.3 1.0 1.0 Visconsin 0.4 0.5 0.9 9 1.7 1.5 Visconsin 0.4 0.4<	Connecticut	(0.0)	0.5	1.6	1.0
Massachusetts 0.8 0.7 0.6 1.2 New Hampshire 0.1 0.3 1.1 1.0 Rhode Island 0.6 0.2 0.3 1.0 Mid-Atlantic 0.2 0.5 0.8 0.4 Delaware 0.6 0.2 1.1 0.0 Maryland 0.3 0.4 0.7 (0.4) New Jersey (0.6) (0.4) (0.1) (0.3) New York 0.2 0.8 0.7 1.3 Great Lakes 0.5 0.7 1.3 1.0 Michigan 0.9 9.0 1.7 1.5 Ohio 0.2 0.6 1.5 1.2 Wisconsin 0.4 0.5 0.9 0.9 Plains (0.1) 0.2 0.6 0.7 Iowa (0.4) 0.4 0.9 0.6 Kansas (0.2) 0.6 1.4 1.8 North Dakota 0.3 0.8 0.3 0.8 South Dakota 0.5 1.3 1.7	Maine	(0.4)	0.2	1.0	0.5
New Hampshire 0.1 0.3 1.1 1.0 Rhode Island 0.6 0.2 0.3 1.0 Vermont 0.8 1.0 2.7 1.3 Mid-Atlantic 0.2 0.5 0.8 0.4 Delaware 0.6 0.2 1.1 0.0 Maryland 0.3 0.4 0.7 (0.4) New Jersey (0.6) (0.4) (0.1) (0.3) New York 0.2 0.8 0.7 1.3 1.0 Illinois 0.1 0.6 1.3 1.1 Indiana 1.5 0.9 1.0 (0.2) Michigan 0.9 0.9 1.7 1.5 0.9 0.9 Plains (0.1) 0.2 0.6 1.5 1.2 Visconsin 0.4 0.4 0.9 0.6 Kansas (0.4) 0.0 0.4 0.4 North Dakota 0.3 0.8 0.3 0.8 0.3 0.8	Massachusetts	0.8	0.7	0.6	1.2
Rhode Island 0.6 0.2 0.3 1.0 Vermont 0.8 1.0 2.7 1.3 Mid-Atlantic 0.2 0.5 0.8 0.4 Delaware 0.6 0.2 1.1 0.0 Maryland 0.3 0.4 0.7 (0.4) New York 0.2 0.8 0.7 0.6 Pennsylvania 0.8 0.9 1.6 1.1 Great Lakes 0.5 0.7 1.3 1.0 Illinois 0.1 0.6 1.3 1.1 Indiana 1.5 0.9 1.0 (0.2 Michigan 0.9 0.9 1.7 1.5 Ohio 0.2 0.6 1.5 1.2 Wisconsin 0.4 0.5 0.9 0.9 Plains (0.1) 0.2 0.6 0.7 Missouri (0.6) (0.4) 0.1 0.4 North Dakota 2.6 3.6 4.4 4.1 South Dakota 0.5 1.3 1.7 0.7 </td <td>New Hampshire</td> <td>0.1</td> <td>0.3</td> <td>1.1</td> <td>1.0</td>	New Hampshire	0.1	0.3	1.1	1.0
Vermont 0.8 1.0 2.7 1.3 Mid-Atlantic 0.2 0.5 0.8 0.4 Delaware 0.6 0.2 1.1 0.0 Maryland 0.3 0.4 0.7 (0.4) New Jersey (0.6) (0.4) (0.1) (0.3) New York 0.2 0.8 0.7 1.3 1.0 Brensylvania 0.8 0.9 1.6 1.1 Indiana 1.5 0.9 1.0 (0.2) Michigan 0.9 0.9 1.7 1.5 Ohio 0.2 0.6 1.5 1.2 Wisconsin 0.4 0.5 0.9 0.9 Plains (0.1) 0.2 0.6 1.4 Nissouri (0.6) (0.4) (0.4 0.9 Missouri (0.6) (0.4) 0.4 0.9 Missouri (0.6) (0.4) 0.4 0.9 Nethaska (0.2) 0.6 1.4 1.8 North Dakota 2.6 3.6	Rhode Island	0.6	0.2	0.3	1.0
Mid-Atlantic 0.2 0.5 0.8 0.4 Delaware 0.6 0.2 1.1 0.0 Maryland 0.3 0.4 0.7 (0.4) New Jersey (0.6) (0.4) (0.1) (0.3) New York 0.2 0.8 0.7 0.6 Pennsylvania 0.8 0.9 1.6 1.1 Great Lakes 0.5 0.7 1.3 1.0 Michigan 0.9 0.9 1.7 1.5 Ohio 0.2 0.6 1.5 1.2 Wisconsin 0.4 0.5 0.9 0.9 Plains (0.1) 0.2 0.6 1.5 1.2 Wisconsin 0.4 0.5 0.9 0.9 Plains (0.1) 0.4 0.5 (0.4) Minnesota 0.2 0.4 0.8 0.7 Missouri (0.6) 0.4 4.1 1.8 North Dakota 2.6	Vermont	0.8	1.0	2.7	1.3
Delaware 0.6 0.2 1.1 0.0 Maryland 0.3 0.4 0.7 (0.4) New Jersey (0.6) (0.4) (0.1) (0.3) New York 0.2 0.8 0.7 0.6 Pennsylvania 0.8 0.9 1.6 1.1 Great Lakes 0.5 0.7 1.3 1.0 Illinois 0.1 0.6 1.3 1.1 Indiana 1.5 0.9 1.0 (0.2 Michigan 0.9 0.9 1.7 1.5 Ohio 0.2 0.6 1.7 1.5 Okaa (0.4) 0.4 0.9 0.6 Kansas (0.1) 0.2 0.6 0.7 Missouri (0.6) (0.4) 0.1 0.4 North Dakota 2.6 3.6 4.4 4.1 South Catola 0.3 0.8 0.3 Alabama (0.1) 0.1 0.4	Mid-Atlantic	0.2	0.5	0.8	0.4
Maryland 0.3 0.4 0.7 (0.4) New Jersey (0.6) (0.4) (0.1) (0.3) New York 0.2 0.8 0.7 0.6 Pennsylvania 0.8 0.9 1.6 1.1 Great Lakes 0.5 0.7 1.3 1.0 Illinois 0.1 0.6 1.3 1.1 Indiana 1.5 0.9 1.7 1.5 Ohio 0.2 0.6 1.5 1.2 Wisconsin 0.4 0.5 0.9 0.9 Iowa (0.1) 0.2 0.6 0.7 Iowa (0.4) 0.4 0.9 0.6 Kansas (0.4) 0.4 0.9 0.6 Kansas (0.2) 0.6 1.4 1.8 North Dakota 2.6 3.6 4.4 4.1 South Dakota 0.3 0.8 0.3 0.4 Arkansas 0.5 1.3 1.7 0.7 Florida (0.1) 0.1 0.4 0.2	Delaware	0.6	0.2	1.1	0.0
New Jersey (0.6) (0.4) (0.1) (0.3) New York 0.2 0.8 0.7 0.6 Pennsylvania 0.8 0.9 1.6 1.1 Illinois 0.1 0.6 1.3 1.1 Indiana 1.5 0.9 1.0 (0.2) Michigan 0.9 0.9 1.7 1.5 Ohio 0.2 0.6 1.5 1.2 Wisconsin 0.4 0.5 0.9 0.9 Plains (0.1) 0.2 0.6 0.7 Iowa (0.4) 0.4 0.9 0.6 Kansas (0.4) 0.4 0.9 0.6 Kansas 0.2 0.4 0.8 0.7 Missouri (0.6) (0.4) 0.1 0.4 Neth Dakota 0.2 0.4 0.8 0.7 South Dakota 0.3 0.8 0.3 0.8 0.3 South Dakota 0.5 <	Maryland	0.3	0.4	0.7	(0.4)
New York 0.2 0.8 0.7 0.6 Pennsylvania 0.8 0.9 1.6 1.1 Great Lakes 0.5 0.7 1.3 1.0 Ilinois 0.1 0.6 1.3 1.1 Indiana 1.5 0.9 1.0 (0.2) Michigan 0.9 0.9 1.7 1.5 Ohio 0.2 0.6 1.5 1.2 Wisconsin 0.4 0.5 0.9 0.9 Plains (0.1) 0.2 0.6 0.7 Iowa (0.4) 0.4 0.9 0.6 Kansas (0.4) 0.4 0.9 0.6 Kansas (0.2) 0.6 1.4 1.8 North Dakota 2.6 3.6 4.4 4.1 Southeast 0.0 0.3 0.8 0.3 Alabama (0.1) 0.1 0.4 0.4 Georgia (0.4) (0.0) 0.2	New Jersey	(0.6)	(0.4)	(0.1)	(0.3)
Pennsylvania 0.8 0.9 1.6 1.1 Great Lakes 0.5 0.7 1.3 1.0 Illinois 0.1 0.6 1.3 1.1 Indiana 1.5 0.9 1.0 (0.2) Michigan 0.9 0.9 1.7 1.5 Ohio 0.2 0.6 1.5 1.2 Wisconsin 0.4 0.5 0.9 0.9 Plains (0.1) 0.2 0.6 0.7 Kansas (0.4) 0.4 0.9 0.6 Kansas (0.2) 0.6 1.4 1.8 Nebraska (0.2) 0.6 1.4 1.8 North Dakota 2.6 3.6 4.4 4.1 Southeast 0.0 0.3 0.8 0.3 Arkansas 0.5 1.3 1.7 0.7 Florida (0.1) 0.1 0.4 (0.2) Arkansas 0.5 0.3 0.3 </td <td>New York</td> <td>0.2</td> <td>0.8</td> <td>0.7</td> <td>0.6</td>	New York	0.2	0.8	0.7	0.6
Great Lakes 0.5 0.7 1.3 1.0 Illinois 0.1 0.6 1.3 1.1 Indiana 1.5 0.9 1.0 (0.2) Michigan 0.9 0.9 1.7 1.5 Ohio 0.2 0.6 1.5 1.2 Wisconsin 0.4 0.5 0.9 0.9 Plains (0.1) 0.2 0.6 0.7 Iowa (0.4) 0.4 0.9 0.6 Kansas (0.4) 0.4 0.9 0.6 Kansas 0.2 0.4 0.8 0.7 Missouri (0.6) (0.4) 0.1 0.4 North Dakota 2.6 3.6 4.4 4.1 South Dakota 0.3 0.8 0.3 0.8 0.3 Alabama (0.1) 0.1 0.4 0.2 0.4 Kentucky 0.6 1.0 1.8 1.2 0.1 Louisiana	Pennsylvania	0.8	0.9	1.6	1.1
Illinois 0.1 0.6 1.3 1.1 Indiana 1.5 0.9 1.0 (0.2) Michigan 0.9 0.9 1.7 1.5 Ohio 0.2 0.6 1.5 1.2 Wisconsin 0.4 0.5 0.9 0.9 Plains (0.1) 0.2 0.6 0.7 Iowa (0.4) 0.4 0.9 0.6 Kansas (0.4) (0.4) 0.1 0.4 Missouri (0.6) (0.4) 0.1 0.4 Netraska (0.2) 0.6 1.4 1.8 North Dakota 2.6 3.6 4.4 4.1 Southeast 0.0 0.3 0.8 0.3 Arkansas 0.5 1.3 1.7 0.7 Florida (0.1) 0.1 0.4 0.2 Arkansas 0.5 1.3 1.7 0.7 Florida (0.5) 0.0 0.8	Great Lakes	0.5	0.7	1.3	1.0
Indiana 1.5 0.9 1.0 (0.2) Michigan 0.9 0.9 1.7 1.5 Ohio 0.2 0.6 1.5 1.2 Wisconsin 0.4 0.5 0.9 0.9 Iowa (0.1) 0.2 0.6 0.7 Iowa (0.4) 0.4 0.9 0.6 Kansas (0.4) (0.4) (0.5) (0.4) Minnesota 0.2 0.4 0.8 0.7 Missouri (0.6) (0.4) 0.1 0.4 North Dakota 2.6 3.6 4.4 4.1 South Dakota 0.3 0.8 0.3 0.4 Arkansas 0.5 1.3 1.7 0.7 Florida (0.1) 0.1 0.5 0.4 Georgia (0.4) (0.0) 0.2 (0.4) Kentucky 0.6 1.0 1.8 1.2 Louisiana (0.5) 0.0 0.9 0.8 Mississippi (0.2) 0.6 1.2 0.1	Illinois	0.1	0.6	1.3	1.1
Michigan 0.9 0.9 1.7 1.5 Ohio 0.2 0.6 1.5 1.2 Wisconsin 0.4 0.5 0.9 0.9 Plains (0.1) 0.2 0.6 0.7 Iowa (0.4) 0.4 0.9 0.6 Kansas (0.4) (0.4) 0.5 (0.4) Minnesota 0.2 0.4 0.8 0.7 Missouri (0.6) (0.4) 0.1 0.4 Netraska (0.2) 0.6 1.4 1.8 North Dakota 2.6 3.6 4.4 4.1 South Dakota 0.3 0.8 0.3 3.8 0.3 Alabama (0.1) 0.1 0.4 (0.2) 0.4 (0.2) Arkansas 0.5 1.3 1.7 0.7 Florida (0.1) 0.1 8 1.2 Louisiana (0.5) 0.0 0.9 0.8 Mississippi 0.2	Indiana	1.5	0.9	1.0	(0.2)
Ohio 0.2 0.6 1.5 1.2 Wisconsin 0.4 0.5 0.9 0.9 Plains (0.1) 0.2 0.6 0.7 Iowa (0.4) 0.4 0.9 0.6 Kansas (0.4) (0.4) (0.5) (0.4) Minnesota 0.2 0.4 0.8 0.7 Missouri (0.6) (0.4) 0.1 0.4 Nebraska (0.2) 0.6 1.4 1.8 North Dakota 2.6 3.6 4.4 4.1 Southeast 0.0 0.3 0.8 0.3 Alabama (0.1) 0.1 0.4 0.2 Arkansas 0.5 1.3 1.7 0.7 Florida (0.4) (0.0) 0.2 (0.4) Kentucky 0.6 1.0 1.8 1.2 Louisiana (0.5) 0.0 0.9 0.8 Mississippi (0.2) 0.6	Michigan	0.9	0.9	1.7	1.5
Wisconsin 0.4 0.5 0.9 0.9 Plains (0.1) 0.2 0.6 0.7 Iowa (0.4) 0.4 0.9 0.6 Kansas (0.4) (0.4) (0.5) (0.4) Minnesota 0.2 0.4 0.8 0.7 Missouri (0.6) (0.4) 0.1 0.4 Nebraska (0.2) 0.6 1.4 1.8 North Dakota 2.6 3.6 4.4 4.1 Southeast 0.0 0.3 0.8 0.3 Alabama (0.1) 0.1 0.4 (0.2) Arkansas 0.5 1.3 1.7 0.7 Florida (0.1) (0.1) 0.5 0.4 Georgia (0.4) (0.0) 0.2 (0.4) Kentucky 0.6 1.0 1.8 1.2 Louisiana (0.5) (0.0) 0.6 0.3 South Carolina 0.3 0.	Ohio	0.2	0.6	1.5	1.2
Plains (0.1) 0.2 0.6 0.7 Iowa (0.4) 0.4 0.9 0.6 Kansas (0.4) (0.4) (0.5) (0.4) Minnesota 0.2 0.4 0.8 0.7 Missouri (0.6) (0.4) 0.1 0.4 Nebraska (0.2) 0.6 1.4 1.8 North Dakota 2.6 3.6 4.4 4.1 South Dakota 0.3 0.8 1.0 0.4 Southeast 0.0 0.3 0.8 0.3 Alabama (0.1) 0.1 0.4 (0.2) Arkansas 0.5 1.3 1.7 0.7 Florida (0.1) (0.1) 0.5 0.4 Georgia (0.4) (0.0) 0.2 (0.4) Kentucky 0.6 1.0 1.8 1.2 0.1 North Carolina 0.5 0.0 0.9 0.8 Mississippi (0.2) 0.6	Wisconsin	0.4	0.5	0.9	0.9
Iowa (0.4) 0.4 0.9 0.6 Kansas (0.4) (0.4) (0.5) (0.4) Minnesota 0.2 0.4 0.8 0.7 Missouri (0.6) (0.4) 0.1 0.4 Nebraska (0.2) 0.6 1.4 1.8 North Dakota 2.6 3.6 4.4 4.1 South Dakota 0.3 0.8 1.0 0.4 South Dakota 0.3 0.8 1.3 1.7 0.7 Florida (0.1) 0.1 0.4 (0.2) 0.6 1.2 0.4 Kentucky 0.6 1.0 1.8 1.2 Louisiana (0.5) 0.0 0.9 0.8 Mississippi (0.2) 0.6 1.2 0.1 North Carolina 0.3 0.9 1.2 0.7 Tennessee 0.8 0.9 1.1 0.5 0.3 0.3 0.2 1.2 0.3 0.4 0.4 0.	Plains	(0.1)	0.2	0.6	0.7
Kansas (0.4) (0.4) (0.5) (0.4) Minnesota 0.2 0.4 0.8 0.7 Missouri (0.6) (0.4) 0.1 0.4 Nebraska (0.2) 0.6 1.4 1.8 North Dakota 2.6 3.6 4.4 4.1 Southeast 0.0 0.3 0.8 0.3 Alabama (0.1) 0.1 0.4 (0.2) Arkansas 0.5 1.3 1.7 0.7 Florida (0.1) (0.1) 0.5 0.4 Georgia (0.4) (0.0) 0.2 (0.4) Kentucky 0.6 1.0 1.8 1.2 Louisiana (0.5) 0.0 0.9 0.8 Mississippi (0.2) 0.6 1.2 0.1 North Carolina 0.3 0.9 1.2 0.7 Tennessee 0.8 0.9 1.1 0.5 Virginia 1.0 <	lowa	(0.4)	0.4	0.9	0.6
Minnesota 0.2 0.4 0.8 0.7 Missouri 0.6 (0.4) 0.1 0.4 Nebraska (0.2) 0.6 1.4 1.8 North Dakota 2.6 3.6 4.4 4.1 Southeast 0.0 0.3 0.8 0.3 Alabama (0.1) 0.1 0.4 (0.2) Arkansas 0.5 1.3 1.7 0.7 Florida (0.1) (0.1) 0.5 0.4 Georgia (0.4) (0.0) 0.2 (0.4) Kentucky 0.6 1.0 1.8 1.2 Louisiana (0.5) 0.0 0.9 0.8 Mississippi (0.2) 0.6 1.2 0.1 North Carolina 0.3 0.9 1.2 0.7 Tennessee 0.8 0.9 1.1 0.5 Virginia 1.0 1.0 1.0 0.6 South Carolina 0.5 <td< td=""><td>Kansas</td><td>(0.4)</td><td>(0.4)</td><td>(0.5)</td><td>(0.4)</td></td<>	Kansas	(0.4)	(0.4)	(0.5)	(0.4)
Missouri O.E O.1 O.5 O.1 Missouri (0.6) (0.4) 0.1 0.4 North Dakota 2.6 3.6 4.4 4.1 South Dakota 0.3 0.8 1.0 0.4 Southeast 0.0 0.3 0.8 0.3 Alabama (0.1) 0.1 0.4 (0.2) Arkansas 0.5 1.3 1.7 0.7 Florida (0.1) (0.1) 0.5 0.4 Georgia (0.4) (0.0) 0.2 (0.4) Kentucky 0.6 1.0 1.8 1.2 Louisiana (0.5) 0.0 0.9 0.8 Mississippi (0.2) 0.6 1.2 0.1 North Carolina 0.3 0.9 1.2 0.7 Tennessee 0.8 0.9 1.1 0.5 South Carolina 0.3 0.2 0.3 New Mexico (1.0) (0.7)	Minnesota	0.2	0.4	0.8	0.7
Nebraska (0.2) 0.6 1.4 1.8 North Dakota 2.6 3.6 4.4 4.1 South Dakota 0.3 0.8 1.0 0.4 Southeast 0.0 0.3 0.8 0.3 Alabama (0.1) 0.1 0.4 (0.2) Arkansas 0.5 1.3 1.7 0.7 Florida (0.1) (0.1) 0.5 0.4 Georgia (0.4) (0.0) 0.2 (0.4) Kentucky 0.6 1.0 1.8 1.2 Louisiana (0.5) 0.0 0.9 0.8 Mississippi (0.2) 0.6 1.2 0.1 North Carolina (0.5) (0.0) 0.6 0.3 South Carolina 0.3 0.2 1.2 0.3 West Virginia 1.0 1.0 1.0 1.0 Virginia 0.3 0.2 1.3 1.7 1.7 Arizona (1.5) (0.6) 0.2 0.3 New Mexico (1.0)	Missouri	(0.6)	(0.4)	0.1	0.4
North Dakota 2.6 3.6 4.4 4.1 South Dakota 0.3 0.8 1.0 0.4 Southeast 0.0 0.3 0.8 0.3 Alabama (0.1) 0.1 0.4 (0.2) Arkansas 0.5 1.3 1.7 0.7 Florida (0.1) (0.1) 0.5 0.4 Georgia (0.4) (0.0) 0.2 (0.4) Kentucky 0.6 1.0 1.8 1.2 Louisiana (0.5) 0.0 0.9 0.8 Mississippi (0.2) 0.6 1.2 0.1 North Carolina 0.3 0.9 1.2 0.7 Tennessee 0.8 0.9 1.1 0.5 Virginia 0.3 0.2 1.2 0.3 New Mexico (1.0) 1.0 1.0 0.6 South Carolina 0.5 1.3 1.7 1.7 Arizona (1.5)	Nebraska	(0.2)	0.6	14	1.8
North Dakota 1.0 0.0 0.1 1.1 1.1 South Dakota 0.3 0.8 1.0 0.4 Southeast 0.0 0.3 0.8 0.3 Alabama (0.1) 0.1 0.4 (0.2) Arkansas 0.5 1.3 1.7 0.7 Florida (0.1) (0.1) 0.5 0.4 Georgia (0.4) (0.0) 0.2 (0.4) Kentucky 0.6 1.0 1.8 1.2 Louisiana (0.5) 0.0 0.9 0.8 Mississippi (0.2) 0.6 1.2 0.1 North Carolina (0.5) (0.0) 0.6 0.3 South Carolina 0.3 0.9 1.1 0.5 Virginia 0.3 0.2 1.2 0.7 Tennessee 0.8 0.9 1.1 0.6 Southwest 0.5 1.3 1.7 1.7 Arizona (1.5) (0.6) 0.2 0.3 Oklahoma (0.4) <t< td=""><td>North Dakota</td><td>2.6</td><td>3.6</td><td>44</td><td>4 1</td></t<>	North Dakota	2.6	3.6	44	4 1
Southeast 0.0 0.3 0.8 0.3 Southeast 0.0 0.3 0.8 0.3 Alabama (0.1) 0.1 0.4 (0.2) Arkansas 0.5 1.3 1.7 0.7 Florida (0.1) (0.1) 0.5 0.4 Georgia (0.4) (0.0) 0.2 (0.4) Kentucky 0.6 1.0 1.8 1.2 Louisiana (0.5) 0.0 0.9 0.8 Mississippi (0.2) 0.6 1.2 0.1 North Carolina (0.5) (0.0) 0.6 0.3 South Carolina 0.3 0.9 1.1 0.5 Virginia 0.3 0.9 1.1 0.5 Virginia 0.3 0.2 1.2 0.3 New Mexico (1.0) 0.7 (0.2) (0.3) Oklahoma (0.4) 0.5 1.1 1.6 Texas 1.2 <	South Dakota	0.3	0.8	1.0	0.4
Order Order <th< td=""><td>Southeast</td><td>0.0</td><td>0.3</td><td>0.8</td><td>0.3</td></th<>	Southeast	0.0	0.3	0.8	0.3
Arkansas 0.5 1.3 1.7 0.7 Florida (0.1) (0.1) 0.5 0.4 Georgia (0.4) (0.0) 0.2 (0.4) Kentucky 0.6 1.0 1.8 1.2 Louisiana (0.5) 0.0 0.9 0.8 Mississippi (0.2) 0.6 1.2 0.1 North Carolina (0.5) (0.0) 0.6 0.3 South Carolina 0.3 0.9 1.2 0.7 Tennessee 0.8 0.9 1.1 0.5 Virginia 0.3 0.2 1.2 0.3 West Virginia 1.0 1.0 1.0 0.6 Southwest 0.5 1.3 1.7 1.7 Arizona (1.5) (0.6) 0.2 0.3 New Mexico (1.0) (0.7) (0.2) (0.3) Oklahoma (0.4) 0.5 1.1 1.6 Texas 1.2 2.0 2.2 2.2 Rocky Mountain (0.1) 0.3	Alabama	(0.1)	0.0	0.4	(0.2)
Florida 0.0 1.0 1.1 0.1 Georgia (0.1) (0.1) 0.5 0.4 Georgia (0.4) (0.0) 0.2 (0.4) Kentucky 0.6 1.0 1.8 1.2 Louisiana (0.5) 0.0 0.9 0.8 Mississippi (0.2) 0.6 1.2 0.1 North Carolina (0.5) (0.0) 0.6 0.3 South Carolina 0.3 0.9 1.2 0.7 Tennessee 0.8 0.9 1.1 0.5 Virginia 0.3 0.2 1.2 0.3 West Virginia 1.0 1.0 1.0 0.6 Southwest 0.5 1.3 1.7 1.7 Arizona (1.5) (0.6) 0.2 0.3 New Mexico (1.0) (0.7) (0.2) (0.3) Oklahoma (0.4) 0.5 1.1 1.6 Texas 1.2 2.0 2.2 2.2 Rocky Mountain (0.1) 0.3	Arkansas	0.5	1.3	17	0.7
Nonda (0.1) <th< td=""><td>Florida</td><td>(0.1)</td><td>(0,1)</td><td>0.5</td><td>0.4</td></th<>	Florida	(0.1)	(0,1)	0.5	0.4
Scoring a (0.4) (0.5) 0.2 (0.4) Kentucky 0.6 1.0 1.8 1.2 Louisiana (0.5) 0.0 0.9 0.8 Mississippi (0.2) 0.6 1.2 0.1 North Carolina (0.5) (0.0) 0.6 0.3 South Carolina 0.3 0.9 1.2 0.7 Tennessee 0.8 0.9 1.1 0.5 Virginia 0.3 0.2 1.2 0.3 West Virginia 1.0 1.0 1.0 0.6 Southwest 0.5 1.3 1.7 1.7 Arizona (1.5) (0.6) 0.2 0.3 New Mexico (1.0) (0.7) (0.2) 0.3 Oklahoma (0.4) 0.5 1.1 1.6 Texas 1.2 2.0 2.2 2.2 Rocky Mountain (0.1) 0.3 1.0 0.9 Colorado (0.2)<	Georgia	(0.1)	(0.1)	0.0	(0.4)
North Garolina 0.0 1.0 1.0 1.12 Louisiana (0.5) 0.0 0.9 0.8 Mississippi (0.2) 0.6 1.2 0.1 North Carolina (0.5) (0.0) 0.6 0.3 South Carolina 0.3 0.9 1.2 0.7 Tennessee 0.8 0.9 1.1 0.5 Virginia 0.3 0.2 1.2 0.3 West Virginia 1.0 1.0 1.0 0.6 Southwest 0.5 1.3 1.7 1.7 Arizona (1.5) (0.6) 0.2 0.3 New Mexico (1.0) (0.7) (0.2) (0.3) Oklahoma (0.4) 0.5 1.1 1.6 Texas 1.2 2.0 2.2 2.2 Rocky Mountain (0.1) 0.3 1.0 0.9 Colorado (0.2) 0.2 0.7 0.4 Idaho (0.5)	Kentucky	0.4	1.0	1.8	(0.4)
Locisiana (0.5) 0.6 0.5 0.5 Mississippi (0.2) 0.6 1.2 0.1 North Carolina (0.5) (0.0) 0.6 0.3 South Carolina 0.3 0.9 1.2 0.7 Tennessee 0.8 0.9 1.1 0.5 Virginia 0.3 0.2 1.2 0.3 West Virginia 1.0 1.0 1.0 0.6 Southwest 0.5 1.3 1.7 1.7 Arizona (1.5) (0.6) 0.2 0.3 New Mexico (1.0) (0.7) (0.2) (0.3) Oklahoma (0.4) 0.5 1.1 1.6 Texas 1.2 2.0 2.2 2.2 Rocky Mountain (0.1) 0.3 1.0 0.9 Colorado (0.2) 0.2 0.7 0.4 Idaho (0.5) (0.0) 1.2 0.5 Montana (0.0) <td>Louisiana</td> <td>(0.5)</td> <td>0.0</td> <td>0.9</td> <td>0.8</td>	Louisiana	(0.5)	0.0	0.9	0.8
Inition (0.2) 0.0 1.2 0.1 North Carolina (0.5) (0.0) 0.6 0.3 South Carolina 0.3 0.9 1.2 0.7 Tennessee 0.8 0.9 1.1 0.5 Virginia 0.3 0.2 1.2 0.3 West Virginia 1.0 1.0 1.0 0.6 Southwest 0.5 1.3 1.7 1.7 Arizona (1.5) (0.6) 0.2 0.3 New Mexico (1.0) (0.7) (0.2) (0.3) Oklahoma (0.4) 0.5 1.1 1.6 Texas 1.2 2.0 2.2 2.2 Rocky Mountain (0.1) 0.3 1.0 0.9 Colorado (0.2) 0.2 0.7 0.4 Idaho (0.5) (0.0) 1.2 0.5 Montana (0.0) 0.9 1.2 1.7 Far West (0.3)	Mississinni	(0.3)	0.0	1.2	0.0
North Carolina (0.3) (0.5) (0.7)	North Carolina	(0.5)	(0,0)	0.6	0.1
Control Contro <thcontrol< th=""> <thcontrol< th=""> <thco< td=""><td>South Carolina</td><td>0.3</td><td>0.0)</td><td>1.2</td><td>0.0</td></thco<></thcontrol<></thcontrol<>	South Carolina	0.3	0.0)	1.2	0.0
Initialization 0.0 0.0 0.0 1.1 0.0 Virginia 0.3 0.2 1.2 0.3 West Virginia 1.0 1.0 1.0 0.6 Southwest 0.5 1.3 1.7 1.7 Arizona (1.5) (0.6) 0.2 0.3 New Mexico (1.0) (0.7) (0.2) (0.3) Oklahoma (0.4) 0.5 1.1 1.6 Texas 1.2 2.0 2.2 2.2 Rocky Mountain (0.1) 0.3 1.0 0.9 Colorado (0.2) 0.2 0.7 0.4 Idaho (0.5) (0.0) 1.2 0.5 Montana (0.0) 0.9 1.2 1.7 Far West (0.3) 0.2 1.3 0.9 Alaska 1.3 2.2 2.6 1.7 California (0.1) 0.2 1.4 0.9 Hawaii (0.	Tennessee	0.8	0.9	1.2	0.7
Virginia 0.5 0.2 1.2 0.5 West Virginia 1.0 1.0 1.0 0.6 Southwest 0.5 1.3 1.7 1.7 Arizona (1.5) (0.6) 0.2 0.3 New Mexico (1.0) (0.7) (0.2) (0.3) Oklahoma (0.4) 0.5 1.1 1.6 Texas 1.2 2.0 2.2 2.2 Rocky Mountain (0.1) 0.3 1.0 0.9 Colorado (0.2) 0.2 0.7 0.4 Idaho (0.5) (0.0) 1.2 0.5 Montana (0.0) 0.9 1.2 1.7 Vyoming (0.0) 0.9 1.2 1.7 Far West (0.3) 0.2 1.3 0.9 Alaska 1.3 2.2 2.6 1.7 Galifornia (0.1) 0.2 1.4 0.9 Hawaii (0.4) 0.9 <td>Virginia</td> <td>0.0</td> <td>0.0</td> <td>1.1</td> <td>0.0</td>	Virginia	0.0	0.0	1.1	0.0
Nos of light 1.0 1.0 1.0 1.0 1.0 0.0 Southwest 0.5 1.3 1.7 1.7 Arizona (1.5) (0.6) 0.2 0.3 New Mexico (1.0) (0.7) (0.2) (0.3) Oklahoma (0.4) 0.5 1.1 1.6 Texas 1.2 2.0 2.2 2.2 Rocky Mountain (0.1) 0.3 1.0 0.9 Colorado (0.2) 0.2 0.7 0.4 Idaho (0.5) (0.0) 1.2 0.5 Montana (0.0) (0.0) 0.4 1.1 Utah 0.4 0.7 1.6 1.7 Wyoming (0.0) 0.9 1.2 1.7 Alaska 1.3 2.2 2.6 1.7 California (0.1) 0.2 1.4 0.9 Hawaii (0.4) 0.9 1.4 1.1 Nevada	West Virginia	1.0	1.0	1.2	0.0
Order Order <th< td=""><td>Southwest</td><td>0.5</td><td>1.0</td><td>1.0</td><td>17</td></th<>	Southwest	0.5	1.0	1.0	17
New Mexico (1.0) (0.7) (0.2) (0.3) Oklahoma (0.4) 0.5 1.1 1.6 Texas 1.2 2.0 2.2 2.2 Rocky Mountain (0.1) 0.3 1.0 0.9 Colorado (0.2) 0.2 0.7 0.4 Idaho (0.5) (0.0) 1.2 0.5 Montana (0.0) (0.0) 0.4 1.1 Utah 0.4 0.7 1.6 1.7 Wyoming (0.0) 0.9 1.2 1.7 Far West (0.3) 0.2 1.3 0.9 Alaska 1.3 2.2 2.6 1.7 California (0.1) 0.2 1.4 0.9 Hawaii (0.4) 0.9 1.4 1.1 Nevada (1.6) (1.4) (0.0) (0.3) Oregon (0.1) 0.6 1.8 1.3 Washington (0.8) (0.0) </td <td>Arizona</td> <td>(1.5)</td> <td>(0.6)</td> <td>0.2</td> <td>0.3</td>	Arizona	(1.5)	(0.6)	0.2	0.3
New moneto (1.5) (0.7) (0.2) (0.3) Oklahoma (0.4) 0.5 1.1 1.6 Texas 1.2 2.0 2.2 2.2 Rocky Mountain (0.1) 0.3 1.0 0.9 Colorado (0.2) 0.2 0.7 0.4 Idaho (0.5) (0.0) 1.2 0.5 Montana (0.0) (0.0) 0.4 1.1 Utah 0.4 0.7 1.6 1.7 Wyoming (0.0) 0.9 1.2 1.7 Far West (0.3) 0.2 1.3 0.9 Alaska 1.3 2.2 2.6 1.7 California (0.1) 0.2 1.4 0.9 Hawaii (0.4) 0.9 1.4 1.1 Nevada (1.6) (1.4) (0.0) (0.3) Oregon (0.1) 0.6 1.8 1.3 Washington (0.8) (0.0) </td <td>New Mexico</td> <td>(1.0)</td> <td>(0.7)</td> <td>(0.2)</td> <td>(0.3)</td>	New Mexico	(1.0)	(0.7)	(0.2)	(0.3)
Order (0.4) 0.3 1.1 1.0 Texas 1.2 2.0 2.2 2.2 Rocky Mountain (0.1) 0.3 1.0 0.9 0.9 Colorado (0.2) 0.2 0.7 0.4 1.1 0.4 0.0 1.1 0.9 Colorado (0.2) 0.2 0.7 0.4 1.1 0.4 0.0 0.0 0.4 1.1 Utah 0.4 0.7 1.6 1.7 1.7 Far West (0.3) 0.2 1.3 0.9 Alaska 1.3 2.2 2.6 1.7 California (0.1) 0.2 1.4 0.9 Hawaii (0.4) 0.9 1.4 1.1 Nevada (1.6) (1.4) (0.0) (0.3) Oregon (0.1) 0.6 1.8 1.3 3 3 3 3 Yamai (0.8) (0.0) 1.1 0.9 Namington (0.8) (0.0) 1.1 0.9 Namington 0.9	Oklahoma	(1.0)	0.5	(0.2)	(0.0)
Texas T.2 Z.0 Z.2 Z.2 Rocky Mountain (0.1) 0.3 1.0 0.9 O.9 Colorado (0.2) 0.2 0.7 0.4 Idaho (0.5) (0.0) 1.2 0.5 Montana (0.0) (0.0) 0.4 1.1 Utah 0.4 0.7 1.6 1.7 Myoming (0.0) 0.9 1.2 1.7 Far West (0.3) 0.2 1.3 0.9 Alaska 1.3 2.2 2.6 1.7 Galifornia (0.1) 0.2 1.4 0.9 1.4 1.1 Nevada (1.6) (1.4) (0.0) (0.3) 0.2 1.3 0.9 Hawaii (0.4) 0.9 1.4 1.1 Nevada (1.6) (1.4) (0.0) (0.3) Oregon (0.1) 0.6 1.8 1.3 Washington (0.8) (0.0) 1.1 0.9 Source: Burgau of Labor Statistics analyoris bur Bochafallar Institute Destratit the </td <td>Texas</td> <td>(0.4)</td> <td>2.0</td> <td>2.2</td> <td>2.2</td>	Texas	(0.4)	2.0	2.2	2.2
Notify mountain (0.1) 0.3 1.0 0.5 Colorado (0.2) 0.2 0.7 0.4 Idaho (0.5) (0.0) 1.2 0.5 Montana (0.0) (0.0) 0.4 1.1 Utah 0.4 0.7 1.6 1.7 Wyoming (0.0) 0.9 1.2 1.7 Far West (0.3) 0.2 1.3 0.9 Alaska 1.3 2.2 2.6 1.7 California (0.1) 0.2 1.4 0.9 Hawaii (0.4) 0.9 1.4 1.1 Nevada (1.6) (1.4) (0.0) (0.3) Oregon (0.1) 0.6 1.8 1.3 Washington (0.8) (0.0) 1.1 0.9	Rocky Mountain	(0.1)	0.3	1.0	0.0
Contrado (0.2) 0.2 0.7 0.4 Idaho (0.5) (0.0) 1.2 0.5 Montana (0.0) (0.0) 0.4 1.1 Utah 0.4 0.7 1.6 1.7 Wyoming (0.0) 0.9 1.2 1.7 Far West (0.3) 0.2 1.3 0.9 Alaska 1.3 2.2 2.6 1.7 California (0.1) 0.2 1.4 0.9 Hawaii (0.4) 0.9 1.4 1.1 Nevada (1.6) (1.4) (0.0) (0.3) Oregon (0.1) 0.6 1.8 1.3 Washington (0.8) (0.0) 1.1 0.9	Colorado	(0.7)	0.2	0.7	0.0
Name (0.5) (0.5) (1.2) (0.5) Montana (0.0) (0.0) 0.4 1.1 Utah 0.4 0.7 1.6 1.7 Wyoming (0.0) 0.9 1.2 1.7 Far West (0.3) 0.2 1.3 0.9 Alaska 1.3 2.2 2.6 1.7 California (0.1) 0.2 1.4 0.9 Hawaii (0.4) 0.9 1.4 1.1 Nevada (1.6) (1.4) (0.0) (0.3) Oregon (0.1) 0.6 1.8 1.3 Washington (0.8) (0.0) 1.1 0.9	Idaho	(0.2)	(0,0)	1.2	0.4
Momania (0.0) (0.0) (0.4) (0.7) (1.6) (1.7) Utah 0.4 0.7 1.6 1.7 Myoming (0.0) 0.9 1.2 1.7 Far West (0.3) 0.2 1.3 0.9 Alaska 1.3 2.2 2.6 1.7 California (0.1) 0.2 1.4 0.9 Hawaii (0.4) 0.9 1.4 1.1 Nevada (1.6) (1.4) (0.0) (0.3) Oregon (0.1) 0.6 1.8 1.3 Washington (0.8) (0.0) 1.1 0.9	Montana	(0.0)	(0.0)	0.4	1.1
Oran 0.4 0.7 1.0 1.1 Wyoming (0.0) 0.9 1.2 1.7 Far West (0.3) 0.2 1.3 0.9 Alaska 1.3 2.2 2.6 1.7 California (0.1) 0.2 1.4 0.9 Hawaii (0.4) 0.9 1.4 1.1 Nevada (1.6) (1.4) (0.0) (0.3) Oregon (0.1) 0.6 1.8 1.3 Washington (0.8) (0.0) 1.1 0.9	Litah	(0.0)	0.7	1.6	1.1
Far West (0.3) 0.2 1.3 0.9 Alaska 1.3 2.2 2.6 1.7 California (0.1) 0.2 1.4 0.9 Hawaii (0.4) 0.9 1.4 1.1 Nevada (1.6) (1.4) (0.0) (0.3) Oregon (0.1) 0.6 1.8 1.3 Washington (0.8) (0.0) 1.1 0.9	Wyoming	(0,0)	0.7	1.0	1.7
Alaska 1.3 2.2 2.6 1.7 California (0.1) 0.2 1.4 0.9 Hawaii (0.4) 0.9 1.4 1.1 Nevada (1.6) (1.4) (0.0) (0.3) Oregon (0.1) 0.6 1.8 1.3 Washington (0.8) (0.0) 1.1 0.9	Far West	(0.0)	0.9	1.2	0.0
Audona 1.0 2.2 2.0 1.7 California (0.1) 0.2 1.4 0.9 Hawaii (0.4) 0.9 1.4 1.1 Nevada (1.6) (1.4) (0.0) (0.3) Oregon (0.1) 0.6 1.8 1.3 Washington (0.8) (0.0) 1.1 0.9	Alaska	1 2	U.Z	1.3 2.6	1 7
Camorina (0.1) 0.2 1.4 0.9 Hawaii (0.4) 0.9 1.4 1.1 Nevada (1.6) (1.4) (0.0) (0.3) Oregon (0.1) 0.6 1.8 1.3 Washington (0.8) (0.0) 1.1 0.9	California	1.3	2.2	∠.0 1 4	1./
Traven (0.4) 0.9 1.4 1.1 Nevada (1.6) (1.4) (0.0) (0.3) Oregon (0.1) 0.6 1.8 1.3 Washington (0.8) (0.0) 1.1 0.9	Hawaii	(0.1)	0.2	1.4	0.9
New add (1.0) (1.4) (0.0) (0.3) Oregon (0.1) 0.6 1.8 1.3 Washington (0.8) (0.0) 1.1 0.9 Source: Burgau of Labor Statistics applyic by Bockafollor Institute	Nevada	(0.4)	(1 4)	(0.0)	۱.۱ (۱.۵)
Oregon (0,1) 0.0 1.0 1.3 Washington (0.8) (0.0) 1.1 0.9 Source: Burgau of Labor Statistics applyic by Bockefollor Institute	Oregon	(1.0)	(1.4)	(0.0)	(0.3)
Source: Bureau of Labor Statistics, analysis by Pockofollor Institute	Washington	(0.1)	0.0	1.0	1.3
	Source: Bureau of Labo	(U.O) In Statistics and	(U.U)	oller Institute	0.9

reported the weakest growth in employment at 0.3 percent. The Southwest region reported the largest increase in employment at 1.7 percent followed by the New England region reporting 1.1 percent growth.

The employment data are compared to the same period a year ago rather than to preceding months. If employment begins to decline relative to earlier months, it can still be higher than its value a year ago. What we are likely to see in the employment data in such a case is a slowing rate of year-over-year growth when the economy begins to decline relative to recent months. The coincident indexes presented below can be compared more easily to recent months and thus can provide a more-intuitive picture of a declining economy. Both sets of data are useful.

Economists at the Philadelphia Federal Reserve Bank developed broader and highly timely measures known as "coincident economic indexes" intended to provide information about current economic activity in individual states. Unlike leading indexes, these measures are not designed to predict where the economy is headed; rather, they are intended to tell us where we are now.⁵ They are modeled on a similar measure for the nation as a whole, but due to limited availability of state-level data they are focused on labor market conditions, incorporating information from nonfarm payroll employment, average hours worked in manufacturing, the unemployment rate, and real wage and salary disbursements. These indexes can be used to measure the scope of economic decline or growth.

Figure 5 and Table 7 show state-by-state variation in relative economic activity as of August 2011. Seventeen states showed decline in economic activity, with Michigan and Nevada reporting the largest declines at 1.7 and 1.3 percent, respectively. Wyoming reported the largest increase at 1.8 percent followed by Massachusetts at 1.4 percent.

The number of states reporting declines in economic activity has grown considerably since May 2011. In the month of April 2011 only one state reported declines in economic activity. The number of states reporting declines in economic activity increased to 10 in the month of June, to 16 in July, and to 17 in August. The data underlying these indexes are subject to revision, and so tentative conclusions drawn now could change at a later date. Moreover, this analysis is based on economic activity compared to three

months earlier. If we look at state economic activity compared to a year earlier, then declines are reported in four states.



Figure 6 shows consumption of durable goods, nondurable goods, and services. The decline in consumption of durable and nondurable goods during the recent downturn was much sharper than in the last recession. Consumption of both durable and nondurable goods has been weakening in the recent months, while consumption of services remained relatively

stagnant for the same period.

Figure 7 shows the year-over-year percent change in the federal government's seasonally adjusted, purchase-only house price index from 1992 through the second quarter of 2011. As Figure 7 shows, the trend in housing prices has been downward since mid-2005, with steeply negative movement from the last quarter of 2004 through the end of 2008. While housing prices strength-



ened in 2009 and 2010, the direction of change has again been negative for the past year and declined once again over the last four quarters. The states in the West continue to see the largest declines in the housing price index.

Tax Law Changes Affecting This Quarter

Another important element affecting trends in tax revenue growth is changes in states' tax laws. During the April-June 2011 quarter, enacted tax changes increased state revenue by an estimated net of \$2.9 billion compared to the same period in 2010.⁶ Personal

Table 7. State Economic Activity: Declining in Seventeen States						
Cha	State Indexes of Ecor	TOMIC ACTIVITY				
Sta	nes are somed by Percent Cr	Barrant -	yu Baasanta Laura			
Chata	Coincident index	Percent change	Percent change			
State	August 2011	Vs. 1 year ago	Vs. 3 months ago			
14/	(July 1992=100)	(August 2010)	(Way 2011)			
vvyoming	176.6	4.1	1.8			
Massachusetts	173.8	4.6	1.4			
Minnesota	155.6	2.9	1.3			
Rhode Island	151.6	3.6	1.1			
Utah	186.9	3.5	1.0			
South Dakota	160.0	2.0	0.9			
North Dakota	178.8	8.3	0.9			
Texas	174.5	3.7	0.9			
Maine	136.2	1.9	0.9			
New Jersey	148.7	1.7	0.8			
Idaho	189.7	1.5	0.7			
Colorado	172.0	1.7	0.7			
West Virginia	159.6	1.7	0.7			
Louisiana	125.1	1.1	0.7			
New York	146.5	2.5	0.6			
Washington	150.3	2.1	0.6			
Arizona	178.2	1.7	0.6			
Connecticut	156.3	2.5	0.6			
Wisconsin	138.5	2.5	0.4			
Oklahoma	150.5	3.7	0.4			
New Hampshire	184.7	3.3	0.4			
Kentucky	138.9	2.1	0.4			
New Mexico	164.1	2.0	0.3			
United States	153.1	2.5	0.3			
California	151.3	2.7	0.3			
Iowa	144.4	1.6	0.3			
Kansas	137.5	0.5	0.3			
Tennessee	144.6	1.5	0.3			
Nebraska	155.8	2.3	0.2			
Ohio	137.9	3.5	0.2			
Mississippi	141.1	1.3	0.2			
Missouri	131.8	1.3	0.1			
Florida	143.1	1.0	0.1			
Vermont	144.3	2.3	0.1			
Maryland	144.2	12	(0,0)			
Arkansas	139.6	0.2	(0.1)			
Hawaii	103.8	0.8	(0.1)			
Oregon	188.6	3.7	(0.1)			
Alaska	121.1	0.6	(0.2)			
Alabama	121.1	(0.5)	(0.2)			
Delaware	127.3	(0.3)	(0.2)			
Virginia	135.2	0.1	(0.3)			
Georgia	140.1	(0.1)	(0.4)			
Denneylyania	109.1	(0.1)	(0.4)			
North Carolina	140.0	2.5	(0.4)			
Illinoin	103.0	0.7	(0.4)			
Montono	109.3	(0.2)	(0.5)			
NUMBINA	153.5	(0.3)	(0.5)			
Journ Carolina	146.7	1.3	(U.6)			
nularia	138.0	0.8	(0.9)			
Nevada	1/5.1	(1.4)	(1.3)			
iviicnigan	122.6	3.0	(1.7)			
Source: Federal Reserv	e bank of Philadelphia.					

income tax increases accounted for approximately \$1.7 billion. Most of the increase is attributable to Illinois, where legislated changes increased the personal income tax by an estimated \$1.4 billion. In a single state, California, legislated changes increased the motor fuel tax by an estimated \$629 million and corporate income tax by an estimated \$237 million, but decreased the sales tax by an estimated \$688 million due to exemptions for gasoline. Legislated changes in Arizona were also significant for the sales tax due to the one percent increase in the statewide sales tax. The net impact is that the increase in nominal tax revenue described in this report would have been slightly smaller, if not for the legislated tax changes.

In total, 21 states cut personal income taxes, 20 states cut corporate income taxes, and 12 states cut general sales taxes. The impact of such cuts is particularly significant for California, New York, and North Carolina. Lawmakers in California and North Carolina allowed a 1 percent temporary sales tax rate increase to expire, which will result in a projected revenue reduction of \$4.5 and \$1 billion, respectively. In California, lawmakers also allowed a 0.25 percent temporary personal income tax increase to expire as well as allowed a reduction in the dependent care credit to expire, with the total projected loss of \$2.6 billion. The lawmakers in New York approved expiration of temporary income tax surcharge on high-income taxpayers beginning of December 2011, which will result in a projected revenue loss of \$1.7 billion.7

The Impact of Two Major Taxes

States rely on the sales tax for about 30 percent of their tax revenue, and it was hit far harder during and after the last recession than

in previous recessions. Retail sales and consumption are major drivers of sales taxes. Figure 8 shows the cumulative percentage change in inflation-adjusted retail sales in the 48 months following the start of each recession from 1973 forward.⁸ Real retail sales in the Great Recession (the solid red line) plummeted after December 2007, falling sharply and almost continuously until December 2008, by which point they were more than 10 percent below the pre-recession peak. This was deeper than in most recessions, although the declines in the 1973 and 1980 recessions also were quite sharp.



While real retail sales have been rising from their lows for more than two years now, they are still about 3 percent below their prerecession peak.

States on average count on the income tax for about 36 percent of their tax revenue. Employment and associated wage payments are major drivers of income taxes. Figure 9 shows the cumulative percentage change in nonfarm employment for the nation as a whole in the 48 months following the start of each recession from 1973 forward.⁹ The last point for the 2007 recession is August 2011,

month 44. As the graph shows, the 5 percent employment drop as of August 2011 is still far worse than declines seen in and around previous recessions. Moreover, employment remained stagnant for the last 17 months, showing a decline between 5 and 6 percent. The trends depicted in Figure 9 suggest that it may take several years before employment reattains its prerecession peak.



The Full Picture for Fiscal 2011

With April-June collections now on the books, the totality of the states' fiscal 2011 has come into clear focus. As Tables 10 and 11 indicate, total tax revenues as well as tax revenues from all three major sources showed broad and strong growth in fiscal 2011. Forty of 41 states with broadbased personal income tax reported growth in personal income tax collections with the national average at 11.4 percent. Forty-two of 45 states with broad-based sales tax collections reported growth in total sales-tax collections,



with the average at 4.6 percent. Finally, all states but Hawaii reported growth in total tax collections with the national average of 8.4 percent.

With these figures, however, tax collections were still below the levels of three years ago. Relative to fiscal 2008, personalincome tax collections were down 7.2 percent; sales tax, 2.8 percent; and total tax revenues, 2.8 percent. In response to the Great Recession, many states took unwanted but necessary actions to balance budgets — steps such as tax increases, cuts in public services, and reduc-

tions in employee compensation. Most have also drawn heavily from rainy day funds, and many have used steps such as agency consolidations and employee furloughs to achieve some relatively modest savings. However, such actions served as temporary solutions and while they helped to balance budgets, they also pushed some fiscal problems into subsequent fiscal years.

Looking Ahead

Preliminary data for the July-August months of 2011 suggest that tax conditions continued to improve in the third quarter, although the strength in revenue growth has moderated to a level that is closer to long-term averages during the first two months of the third quarter. With early data for July-August 2011 now available for 41 states, tax revenue increased by 6.8 percent compared to the same months of the previous year. According to the preliminary data, personal income tax collections grew by 9.8 percent and sales tax collections by 3.6 percent.

However, recent evidence of weakness in the economy raises serious new concerns for states. Strong gains in state tax collections since late 2010 have been driven by both economic growth and legislated tax increases. In recent months, growth in tax revenues has been significantly and unsustainably stronger than growth in the economy. Some states are reporting revenues below the projections that policymakers made when finalizing budgets a few months ago.¹⁰ If the economy continues to show weakness during the second half of 2011 and into early 2012, revenue growth will likely soften as well.

PIT CIT Sale Total PIT CIT Sale Total Unied States 76,229 13,855 61,122 205,348 PIT 16,850 62,877 227,621 New England 65,66 976 2,239 14,259 2,277 3,271 1,143 5,573 Massachussetts 3,144 457 1,238 5,729 3,352 3,33 2,00 7,76 New Hamgshire 41 1183 NA 532 4,978 3,7443 20,853 3,598 8,630 43,137 New Hamgshire 1733 9,821 1,118 4,604 1,861 1,414 1,797 1,048 Mich-Attantic 17,398 2,611 8,783 1,439 1,167 2,973 1,728 New York 8,863 6,770 2,278 1,4309 1,046 1,646 2,666 9,873 Infolan 1,564 2,570 1,368 2,646 3,248 1,114 4,566	Table 8. State Tax Revenue, April-June, 2010 and 2011 (\$ in millions)								
PIT CrI Sales Total PIT CrI Sales Total New England 65.60 976 2,339 14,259 7,716 1,111 2,974 15,605 2,207 1,143 5,270 Maine 469 55 3,28 1,194 505 65 3,20 1,230 Masschutzetts 3,144 457 1,238 5,729 3,856 499 1,234 6,571 New Hampshire 41 183 NA 532 47 157 NA 489 Prinot 163 29 74 1,274 201 30 78 1,348 Mid-Atantic 17,398 2,611 8,473 37,843 20,653 3,598 8,630 43,137 Delaware 226 67 NA 86 2,771 2,814 1,905 1,164 1,797 10,855 New Jersey 3,643 77,228 8,063 4,141 84,59 2,733			April-Jun	e 2010			April-Jun	e 2011	
United States 72,529 13,855 61,122 205,348 94,505 16,503 62,775 227 1,141 2,776 52,774 15,655 Conneclicut 2,467 200 1,088 4,778 2,775 327 1,143 5,270 Maina 469 55 3,28 1,114 5,05 65 3,00 1,234 Massachusems 3,144 457 1,238 5,729 3,352 3,3 200 7,76 Varmoni 163 20 7,4 1,274 201 30 7,76 1,348 4,535 4,349 4,345 4,345 4,345 4,345 4,349 4,345 4,349 4,345 4,349 4,345 4,349 4,345 4,349 4,345 4,349 4,345 4,349 4,345 4,349 4,345 4,144 1,797 1,228 5,713 1,7228 5,713 1,7228 5,714 1,446 1,797 1,345 2,446 4,266 3,925	_	PIT	CIT	Sales	Total	PIT	CIT	Sales	Total
New England 6,560 976 2,393 14,259 7,716 1,111 2,974 15,685 Connecticut 2,467 209 1,086 4,798 2,775 327 1,326 5,729 3,856 499 1,234 6,571 New Hampshire 41 133 NA 532 47 1157 NA 489 Rhode Island 276 42 200 733 332 33 200 776 Mid-Attantic 17,398 2,611 8,743 37,643 20,653 3,598 6,850 NA 10,611 266 1,348 4,3137 Delaware 2,865 770 2,782 14,309 10,969 1,167 2,771 10,865 New Jersey 3,643 7776 8,771 4,446 1,940 8,946 2,824 11,117 7,723 Refaire 1,173 1,728 7,711 4,446 4,456 5,945 1,503 368 1,611 4,66 5	United States	72,529	13,855	61,122	205,348	84,505	16,503	62,875	227,621
Connecticut 2,467 209 1,098 4,798 2,775 327 1,143 5,270 Masachusetts 3,144 457 1,238 5,729 3,856 499 1,234 6,571 New Hamgshite 41 183 NA 552 47 157 NA 489 Rode Island 276 42 200 733 332 33 200 776 Vermort 163 2,611 8,743 37,643 20,653 3,598 6,830 4,110 Maryland 1,889 261 1,318 4,604 1,961 296 1,349 4,958 New York 8,665 770 2,782 14,309 10,069 1,467 2,973 17,228 Pennsylvania 2,953 635 2,228 9,039 3,104 845 2,516 5,885 Onio 2,526 86 1,876 7,711 4,489 1,406 1,893 1,811 4,466	New England	6,560	976	2,939	14,259	7,716	1,111	2,974	15,685
Maine 469 55 328 1,194 505 65 320 1,234 6,571 New Hampshire 41 183 NA 552 47 157 NA 489 Rhode Island 276 42 200 773 332 33 200 776 Vermont 163 29 74 1,274 201 30 78 1,348 Mid-Attanite 17,398 2,611 6,743 37,643 20,653 5,598 6,43,137 Delaware 228 67 NA 896 2,77 1,26 NA 1,011 1,979 10,865 New Jersey 3,643 878 6,707 2,466 1,849 9,665 3,282 4 1,611 4,656 Nicolan 1,254 6,537 1,264 6,538 6,707 2,249 9,61 1,987 7,712 Micolan 1,252 6,661 3,821 4,1410 6,393 767	Connecticut	2,467	209	1,098	4,798	2,775	327	1,143	5,270
Massachusetts 3,144 457 1,238 5,729 3,856 499 1,234 6,571 New Hampshine 41 183 NA 532 47 157 NA 448 Rhode Island 276 42 200 733 332 33 200 776 Vermont 163 29 74 1274 201 30 78 1,348 MidAtiantic 17,398 2,611 8,743 37,843 20,653 3,598 6,30 4,3137 New York 8,685 770 2,782 14,309 10,069 1,167 2,973 17,228 Pennsylvania 2,953 635 2,228 9,039 3,104 845 2,511 0,085 2,964 13,006 2,406 18,989 9,468 32,824 1,414 5,298 0,163 3,881 1,414 5,298 1,414 5,298 1,414 5,298 1,414 5,298 1,4144 5,670 2,249	Maine	469	55	328	1,194	505	65	320	1,230
New Hampshire 41 193 NA 532 47 157 NA 489 Nendo Island 276 42 200 733 332 33 200 776 Vermont 163 299 74 1,274 201 30 78 430 Delaware 228 67 NA 896 2777 126 NA 1,001 Maryland 1,889 2611 3,18 4,604 1,161 2,973 1,729 10,265 New Jersey 3,643 878 2,415 8,995 4,341 1,846 2,973 1,728 Pennsyvania 2,953 635 2,223 9,030 4,846 1,466 1,849 1,466 1,889 9,873 Indiana 1,233 344 1,526 4,050 1,583 368 1,611 4,456 Michigan 1,584 2,24 2,370 5,505 1,633 368 1,614 4,456	Massachusetts	3,144	457	1,238	5,729	3,856	499	1,234	6,571
Rhode Island 276 42 200 733 332 332 333 200 778 Mid-Alamic 17,398 2,611 6,743 37,843 20,653 3,598 8,630 4,313 Dalaware 2,28 617 NA 806 277 126 NA 1,011 Mayland 1,889 261 1,318 4,604 1,961 2,965 1,349 4,958 New York 6,685 770 2,782 14,309 10,969 1,167 2,773 17,228 Pennsylvania 2,953 635 2,228 9,039 3,104 845 2,511 9,085 Creat Lakes 1,012 1,776 7,771 4,490 1,906 1,806 1,861 4,456 Michigan 1,526 2,054 3,052 2,292 271 1,414 5,298 Ohio 2,526 86 1,876 6,707 2,499 96 1,987 2,428 <t< td=""><td>New Hampshire</td><td>41</td><td>183</td><td>NA</td><td>532</td><td>47</td><td>157</td><td>NA</td><td>489</td></t<>	New Hampshire	41	183	NA	532	47	157	NA	489
Vermont 163 29 74 1,274 201 30 78 1,348 Mid-Attantic 17,398 2,611 8,743 37,743 20,653 3,598 8,630 43,137 Delaware 228 67 NA 896 2,771 126 NA 4,958 New Jersey 3,643 878 2,415 8,995 4,342 1,164 1,797 10,266 New York 6,865 770 2,722 14,309 10,969 1,167 2,797 17,228 Pennsylvania 2,953 635 2,228 9,039 3,104 845 2,511 9,065 Great Lakes 10,124 1,910 8,918 29,054 1,503 368 1,611 4,456 Michigan 1,524 2,242 2,370 5,026 2,229 2,71 1,414 5,234 Ohio 2,525 8,031 7,613 3,66 1,6,046 1,933 2,649 Inassa </td <td>Rhode Island</td> <td>276</td> <td>42</td> <td>200</td> <td>733</td> <td>332</td> <td>33</td> <td>200</td> <td>776</td>	Rhode Island	276	42	200	733	332	33	200	776
Mid-Atlantic 17,398 2,611 6,743 37,843 20,653 3,598 8,630 43,137 Maryland 1,889 261 1,318 4,604 1,961 296 1,348 4,368 New Jorsey 3,643 878 2,415 8,995 4,342 1,164 1,797 10,865 New York 6,865 770 2,782 14,309 10,969 1,167 2,973 17,228 Pennsylvania 2,953 635 2,224 9,039 3,104 845 2,511 9,086 Creat Lakes 10,124 1,910 6,918 29,054 13,096 2,406 9,466 3,2824 Ulinois 2,703 971 1,776 7,771 4,499 1,406 1,989 9,737 Indiana 1,233 344 1,526 4,050 1,533 368 1,631 4,456 Micsonin 2,019 285 3,707 5,026 2,229 271 1,414 5,029 Visconsin 2,019 2553 3,624 4,849 4,353 </td <td>Vermont</td> <td>163</td> <td>29</td> <td>74</td> <td>1,274</td> <td>201</td> <td>30</td> <td>78</td> <td>1,348</td>	Vermont	163	29	74	1,274	201	30	78	1,348
Delaware 228 67 NA 986 277 126 NA 1,04 Maryland 1,898 2611 3,138 4,604 1,961 296 1,349 4,458 New York 6,685 770 2,782 14,309 10,969 1,167 2,973 17,228 Pennsylvania 2,953 6,35 2,228 9,039 3,104 845 2,511 9,065 Great Lakes 10,124 1,910 8,918 29,054 1,503 3668 1,611 4,466 Michigan 1,523 344 1,526 4,050 1,593 3668 1,617 5,585 Ohio 2,526 86 1,876 6,707 2,949 96 1,967 7,212 Wisconsin 2,019 285 1,370 5,026 2,229 271 1,414 5,258 Nasa 1,017 120 5,522 2,446 242 1,232 5,703 Missouri <t< td=""><td>Mid-Atlantic</td><td>17,398</td><td>2,611</td><td>8,743</td><td>37,843</td><td>20,653</td><td>3,598</td><td>8,630</td><td>43,137</td></t<>	Mid-Atlantic	17,398	2,611	8,743	37,843	20,653	3,598	8,630	43,137
Maryland 1,889 261 1,318 4,604 1,961 296 1,342 1,164 1,797 10,865 New Jorsey 3,643 878 2,415 8,995 4,342 1,164 1,797 10,865 New York 8,665 770 2,782 14,309 10,969 1,167 2,973 17,278 Pennsylvania 2,953 635 2,228 9,039 3,106 2,406 9,466 3,282 Illinois 2,703 971 1,776 7,771 4,499 1,406 1,899 9,873 Indiana 1,233 344 1,526 4,050 1,353 368 1,611 4,456 Michigan 1,584 224 2,370 5,500 1,836 2,64 2,565 5,885 Ohio 2,526 86 1,876 6,707 2,949 96 1,997 7,212 Visconsin 2,019 2,55 2,034 960 79 653 2,549 Minsouri 1,355 1,427 7,44 1,480 762	Delaware	228	67	NA	896	277	126	NA	1,001
New Jersey 3,643 878 2,415 8,995 4,342 1,164 1,797 10,865 New York 8,665 770 2,782 41,309 10,969 1,167 2,973 17,228 Pennsylvania 2,953 635 2,228 9,039 3,104 845 2,471 9,086 Great Lakes 10,124 1,910 6,918 29,054 13,096 2,406 9,466 32,824 Indiana 1,223 344 1,526 4,050 1,533 368 1,611 4,465 Ohio 2,526 86 1,876 6,707 2,949 96 1,887 7,212 Plains 5,698 653 3,821 14,190 6,333 767 4,034 16,046 Iowa 725 96 547 1,846 748 2,446 242 1,283 5,738 Minnesota 1,010 1,354 5,234 2,446 242 1,283 5,738 N	Maryland	1,889	261	1,318	4,604	1,961	296	1,349	4,958
New York 8,685 770 2,782 14,309 10,986 1,167 2,973 17,228 Greant Lakes 10,124 1,910 8,918 29,054 13,096 2,406 9,846 32,228 Illinoia 1,293 344 1,526 4,050 1,533 368 1,611 4,456 Michigan 1,584 224 2,370 5,000 1,836 264 2,566 5,985 Ohio 2,568 663 3,821 14,190 6,393 767 4,034 16,046 Iowa 725 96 5,47 1,846 798 140 553 2,549 Minnesota 1,000 210 525 2,034 960 79 653 2,194 Kansas 1,017 120 525 2,034 960 79 633 2,194 Noth Dakota 103 35 142 744 2,872 1,414 186 762 2,941	New Jersey	3,643	878	2,415	8,995	4,342	1,164	1,797	10,865
Pennsylvania 2,953 635 2,228 9,039 3,104 845 2,511 9,085 Creat Lakes 10,124 1,910 8,918 29,054 13,096 2,406 9,466 32,824 Illinois 2,703 971 1,776 7,771 4,489 1,406 1,889 9,873 Indiana 1,293 3,44 1,526 4,050 1,539 3,68 1,611 4,465 Ohio 2,526 86 1,876 6,707 2,949 96 1,987 7,212 Visconsin 2,019 2,85 1,370 5,026 2,229 271 1,414 5,298 Plains 5,698 653 3,821 14,190 6,333 767 4,034 16,046 Iowa 725 96 547 1,846 798 140 5,555 1,992 Visconsin 2,019 2,85 1,370 5,026 2,229 271 1,414 5,298 Plains 5,698 653 3,821 14,190 6,333 767 4,034 16,046 Iowa 725 96 547 1,846 798 140 5,55 1,992 Visconsin 1,385 142 7,44 2,872 1,414 186 7,62 2,941 Nebraska 468 44 325 1,060 590 5,0 3,69 1,237 North Dakota 103 3,5 154 8,35 185 64 2,02 1,294 Nobraska 468 44 325 1,060 590 5,0 3,69 1,237 North Dakota 103 3,5 154 8,35 185 64 2,02 1,294 Akanasa 640 103 655 1,849 708 143 669 1,992 Southeast 11,152 2,846 14,782 40,299 12,765 3,139 15,378 43,144 Alabama 609 129 543 1,937 720 129 558 2,091 Florida NA 7 171 310 NA 5 200 3,31 Southeast 11,152 2,846 14,782 40,629 2,113 186 1,331 4,844 Kentucky 925 161 728 2,572 1,050 2,25 740 2,810 Louisiana 596 60 713 2,104 680 2,28 774 2,428 Kentucky 925 161 728 2,572 1,050 2,25 740 2,810 Louisiana 596 60 713 2,104 680 2,28 774 2,428 Kentucky 925 161 728 4,062 2,113 186 1,331 4,184 Kentucky 925 161 728 4,062 2,113 186 4,513 2,076 3,378 Kanaa NA NA 5,090 12,548 8,567 2,269 461 1,317 4,242 South Carolina 703 70 908 2,184 8,567 3,282 Virginia 4,85 123 771 1,312 546 128 2,674 3,455 Anzon 4,85 123 771 1,312 546 12,829 428 1,466 5,319 Maxia NA NA 140 737 NA NA 5,605 13,610 Rocky Mountain 2,581 361 1,340 47,67 1,288 457 1,667 3,382 Virginia 15,622 3,638 9,105 33,532 16,781 4,083 9,207 3,528 Maxia	New York	8,685	770	2,782	14,309	10,969	1,167	2,973	17,228
Great Lakes 10,124 1,910 8,918 29,054 13,096 2,406 9,466 32,224 Indiana 1,233 344 1,526 4,050 1,533 368 1,611 4,456 Michigan 1,584 224 2,370 5,500 1,836 264 2,566 5,985 Ohio 2,526 86 1,876 6,707 2,949 96 1,997 7,212 Wisconsin 2,019 225 9,23 3,821 1,190 6,333 767 4,034 16,046 Iowa 725 96 547 1,846 798 140 565 1,992 Kansas 1,017 120 525 2,034 960 79 653 2,649 Minneota 2,000 210 1,354 5,234 2,446 242 1,237 North Dakota 103 35 154 835 185 64 202 1,237 South Dakota	Pennsylvania	2,953	635	2,228	9,039	3,104	845	2,511	9,085
Illinois 2,703 971 1,776 7,771 4,489 1,489 1,889 9,873 Indiana 1,293 344 1,526 4,050 1,593 368 1,611 4,456 Michigan 1,584 224 2,370 5,500 1,836 264 2,566 5,985 Ohio 2,526 86 1,876 6,707 2,949 96 1,987 7,714 Visconsin 2,019 285 1,370 5,026 2,229 271 1,414 5,298 Isaas 1,017 120 525 2,034 960 79 653 2,549 Missouri 1,385 142 744 2,872 1,414 186 762 2,941 Netraska 468 44 325 1,060 580 50 369 1,237 North Dakota 103 351 154 855 1,849 708 134 669 1,937 Arkansas 640 103 655 1,849 708 134 669 1,942<	Great Lakes	10,124	1,910	8,918	29,054	13,096	2,406	9,466	32,824
Indiana 1,293 344 1,526 4,050 1,993 368 1,611 4,456 Michigan 1,584 224 2,370 5,500 1,836 264 2,566 5,985 Ohio 2,526 86 1,876 6,707 2,949 96 1,987 7,212 Wisconsin 2,019 285 1,370 5,026 2,229 271 1,414 5,298 Plains 5,698 653 3,821 14,190 6,393 767 4,034 16,046 Iowa 725 96 547 1,846 798 140 565 1,992 Kansas 1,017 120 525 2,034 960 79 4653 2,549 Minnesota 2,000 210 1,354 5,234 2,446 242 1,283 5,703 Missouri 1,385 142 744 2,872 1,414 186 762 2,941 Nebraska 468 444 325 1,060 590 50 369 1,237 North Dakota 103 35 154 855 185 64 202 1,294 Southeast 11,152 2,846 14,782 40,299 12,765 3,139 15,578 43,144 Alabama 609 129 543 1,937 720 129 558 2,091 Arkansas 640 103 655 1,849 708 134 669 1,960 Arkansas 640 103 655 1,849 708 134 669 1,960 Florida NA 648 4,594 8,568 NA 685 4,842 8,912 Georgia 2,009 252 1,258 4,062 2,113 186 1,331 4,184 Kentucky 925 161 778 2,572 1,050 225 740 2,810 Louisiana 596 60 713 2,104 680 228 774 2,428 Missispipi 495 73 8,39 2,033 531 82 868 2,107 North Carolina 703 70 908 2,184 820 76 996 2,378 Tennessee 145 425 1,588 3,180 158 455 1,667 3,382 Virginia 2,369 393 1,101 4,826 2,743 352 1,066 5,318 West Virginia 485 123 271 1,312 546 128 276 1,425 Southwest 1,440 308 7,435 18,629 2,029 391 8,198 20,659 Arizona 485 204 406 1,284 367 21 4,425 1,517 Oklahoma 670 85 522 1,980 802 134 576 2,280 Texas NA NA 5,090 12,508 NA NA 5,065 13,610 Na 455 204 4,417 2,858 859 2,02 391 8,198 20,659 Arizona 485 204 4,417 2,858 859 2,36 1,577 2,3453 New Mexico 2,851 361 1,340 6,314 2,889 428 1,446 6,698 Colorado 1,263 154 511 2,369 1,418 166 541 2,601 Rocky Mountai 2,776 4,190 13,144 44,760 18,964 4,665 14,260 13,810 Virginia 4,01 4,4 573 1,228 4,12 52 6651 1,361 Oklahoma 6,70 85 522 1,980 802 134 576 2,280 Texas NA NA 5,090 12,508 NA NA 5,055 13,810 Colorado 1,263 154 511 2,369 1,414 2,864 4,661 4,567 FarWest 17,576 4,190 13,144 44,760 18,964 4,661 4,176 6,288 Colorado 1,263 154 511 2,369 1,417 2,818 4,666 391 7,3 2,84 959 Montana 2,41 49 NA 755 2,89 64 NA 451 Quah NA NA 1,079 2,387 N	Illinois	2,703	971	1,776	7,771	4,489	1,406	1,889	9,873
Michigan 1,584 224 2,370 5,500 1,836 264 2,566 5,985 Ohio 2,526 86 1,876 6,707 2,949 96 1,977 7,212 Wisconsin 2,019 285 1,370 5,026 2,229 271 1,414 5,298 Plains 5,698 653 3,821 14,190 6,393 767 4,034 16,046 Iowa 725 96 547 1,846 788 140 565 1,992 Kansas 1,017 120 525 2,034 960 79 653 2,549 Minnesota 2,000 210 1,354 5,254 2,446 242 1,237 North Dakota 103 35 154 855 185 64 202 1,294 Southeast 11,152 2,846 14,782 40,299 12,765 3,139 15,378 43,144 Alabama 609 129 543 1,937 720 129 558 2,091 <t< td=""><td>Indiana</td><td>1,293</td><td>344</td><td>1,526</td><td>4,050</td><td>1,593</td><td>368</td><td>1,611</td><td>4,456</td></t<>	Indiana	1,293	344	1,526	4,050	1,593	368	1,611	4,456
Ohio 2,526 86 1,876 6,707 2,949 96 1,987 7,212 Wisconsin 2,019 285 1,370 5,026 2,229 271 1,414 5,298 Plains 5,698 653 3,821 14,190 6,393 767 4,034 16,046 Iowa 725 96 547 1,846 798 140 565 1,992 Kansas 1,017 120 522 2,034 960 79 653 2,549 Minesota 2,000 210 1,354 5,234 2,446 242 1,283 5,703 Misbrask 448 425 1,360 NA 5 200 331 South Dakota 103 35 154 835 185 64 202 1,317 Atabama 609 129 543 1,397 720 129 558 2,091 Arkansas 640 103 655	Michigan	1,584	224	2,370	5,500	1,836	264	2,566	5,985
Wisconsin 2,019 225 1,370 5,026 2,229 271 1,414 5,298 Plains 5,698 653 3,821 14,190 6,393 767 4,034 16,046 Iowa 725 96 547 1,846 798 140 552 2,034 990 79 653 2,549 Minnesota 2,000 210 1,354 522 2,044 2,446 242 1,233 5,703 Missouri 1,385 142 744 2,872 1,414 186 762 2,941 Noth Dakota NA 7 171 310 NA 5 200 331 South Dakota NA 7 171 310 NA 5 200 331 Atabama 609 122 742 40,299 12,765 3,139 15,378 43,144 Kentoska 640 103 655 1,849 708 134 669 1,960 Fiorida NA 648 4,594 8,568 NA <td>Ohio</td> <td>2,526</td> <td>86</td> <td>1,876</td> <td>6,707</td> <td>2,949</td> <td>96</td> <td>1,987</td> <td>7,212</td>	Ohio	2,526	86	1,876	6,707	2,949	96	1,987	7,212
Plains 5,698 653 3,821 14,190 6,393 767 4,034 16,045 lowa 725 96 547 1,846 798 140 565 1,992 Kansas 1,017 120 525 2,034 960 79 653 2,549 Missouri 1,385 142 744 2,872 1,414 186 762 2,941 Nebraska 468 44 325 1,060 500 50 369 1,237 South Dakota 103 35 154 835 185 64 202 1,294 Southeast 11,152 2,846 14,782 40,299 12,765 3,139 15378 43,144 Atasnas 640 103 655 1,849 708 134 669 1,960 Florida NA 648 4,594 8,566 NA 685 4,842 8,912 Georgia 2,009	Wisconsin	2,019	285	1,370	5,026	2,229	271	1,414	5,298
lowa 725 96 547 1,846 788 140 565 1,992 Kansas 1,017 120 525 2,034 960 79 653 2,549 Minnesota 2,000 210 1,354 5,234 2,446 242 1,283 5,703 Missouri 1,385 142 744 2,872 1,414 186 762 2,941 Noth Dakota 103 35 154 835 185 64 202 1,294 Southbakta NA 7 171 310 NA 5 200 331 Southeast 11,152 2,846 14,782 40,299 12,765 3,133 15,78 43,144 Alabara 609 129 543 1,937 720 129 558 2,091 Arkansas 640 103 655 1,849 708 1,341 4,184 Kentucky 925 1,268 4,06	Plains	5,698	653	3,821	14,190	6,393	767	4,034	16,046
Kansas 1.017 120 525 2.034 960 79 653 2.544 Minnesota 2.000 210 1,354 5,234 2,446 242 1,283 5,703 Missouri 1,385 142 744 2,872 1,414 186 762 2,941 Nebraska 468 44 325 1,060 590 50 369 1,237 North Dakota NA 7 171 310 NA 5 200 331 South Dakota NA 7 171 310 NA 5 200 331 Arkansas 640 103 655 1,849 708 134 669 2,091 Fiorida NA 648 4,594 8,568 NA 685 4,842 8,912 Georgia 2,009 252 1,258 4,062 2,113 186 1,314 4,184 Louisiana 596 60 713 2,104 680 228 774 2,428 Mississipi	lowa	725	96	547	1,846	798	140	565	1,992
Minnesota 2,000 210 1,354 5,234 2,446 242 1,283 5,703 Missouri 1,385 142 744 2,872 1,414 186 762 2,941 Nebraska 468 44 325 1,060 590 50 369 1,237 North Dakota 103 35 154 835 185 64 202 1,234 Southeast 11,152 2,646 14,782 40,299 12,765 3,139 15,378 43,144 Alabama 609 129 543 1,937 720 129 558 2,091 Arkansas 640 103 655 1,849 708 1,34 669 1,960 Georgia 2,009 252 1,258 4,062 2,113 186 1,331 4,184 Kentucky 925 161 728 2,572 1,050 228 740 2,810 Noth Carolina	Kansas	1,017	120	525	2,034	960	79	653	2,549
Missouri 1,385 142 744 2,872 1,414 186 762 2,941 Nebraska 468 44 325 1,060 590 50 369 1,237 North Dakota 103 35 154 835 185 64 202 1,294 Southeast 11,152 2,846 14,782 40,299 12,765 3,139 15,378 43,144 Atkanaa 609 129 543 1,937 720 129 558 2,091 Arkansas 640 103 655 1,849 708 134 669 1,960 Florida NA 648 4,594 8,568 NA 685 4,842 8,912 Georgia 2,009 252 1,258 4,062 2,113 186 1,331 4,184 Kentucky 925 161 728 2,572 1,050 225 740 2,810 Louisiana 596 60 713 2,104 680 2,167 3,531 82 2,667	Minnesota	2,000	210	1,354	5,234	2,446	242	1,283	5,703
Nebraska 468 44 325 1,060 590 50 369 1,237 North Dakota 103 35 154 835 185 64 202 1,294 South Dakota NA 7 171 310 NA 5 200 331 South Dakota NA 609 129 543 1,937 720 129 558 2,001 Arkansas 640 103 665 1,849 708 134 669 1,960 Florida NA 648 4,594 8,568 NA 685 4,842 8,912 Georgia 2,009 252 1,258 4,062 2,113 186 1,331 4,184 Kentucky 925 161 728 2,572 1,050 228 774 2,428 Mississippi 495 73 839 2,033 531 82 669 2,378 Tennessee 1,45	Missouri	1,385	142	744	2,872	1,414	186	762	2,941
North Dakota 103 35 154 835 185 64 202 1,294 South Dakota NA 7 171 310 NA 5 200 331 Southeast 11,152 2,846 14,782 40,299 12,765 3,139 15,378 43,144 Alabama 609 129 543 1,937 720 129 558 2,091 Arkansas 640 103 655 1,849 708 134 669 1,960 Florida NA 648 4,594 8,568 NA 685 4,842 8,912 Georgia 2,009 252 1,258 4,062 2,113 186 1,331 4,184 Louisiana 596 60 713 2,104 680 2,287 740 2,810 Louisiana 2,175 408 1,584 5,670 2,698 461 1,570 6,227 North Carolina 7,03 <td>Nebraska</td> <td>468</td> <td>44</td> <td>325</td> <td>1,060</td> <td>590</td> <td>50</td> <td>369</td> <td>1,237</td>	Nebraska	468	44	325	1,060	590	50	369	1,237
South Dakota NA 7 171 310 NA 5 200 331 Southeast 11,152 2,846 14,782 40,299 12,765 3,139 15,378 43,144 Alabama 609 129 553 1,937 720 129 558 2,091 Arkansas 640 103 655 1,849 708 134 669 1,960 Florida NA 648 4,594 8,568 NA 685 4,842 8,912 Georgia 2,009 252 1,617 728 2,572 1,050 225 740 2,810 Louisiana 596 60 713 2,104 680 228 774 2,428 Mississippi 495 73 839 2,033 531 82 868 2,010 6,247 South Carolina 7175 408 1,584 5,670 2,698 461 1,570 6,247	North Dakota	103	35	154	835	185	64	202	1,294
Southeast 11,152 2,846 14,782 40,299 12,765 3,139 15,378 43,144 Alabama 609 129 543 1,937 720 129 558 2,091 Arkansas 640 103 6655 1,849 708 134 669 1,960 Florida NA 648 4,594 8,568 NA 6855 4,842 8,912 Georgia 2,009 252 1,258 4,062 2,113 186 1,331 4,184 Kentucky 925 161 728 2,572 1,050 225 740 2,810 Louisiana 596 60 713 2,104 680 228 774 2,428 Mississippi 495 73 839 2,033 531 82 868 2,107 North Carolina 2,175 408 1,584 3,180 158 455 1,667 3,282 Virginia 2	South Dakota	NA	7	171	310	NA	5	200	331
Alabama 609 129 543 1,937 720 129 558 2,091 Arkansas 640 103 655 1,849 708 134 669 1,960 Florida NA 648 4,594 8,568 NA 685 4,842 8,912 Georgia 2,009 252 1,258 4,062 2,113 186 1,331 4,184 Kentucky 925 161 728 2,572 1,050 225 740 2,810 Louisiana 596 60 713 2,104 680 228 774 2,428 Mississippi 495 73 839 2,033 531 82 868 2,107 North Carolina 2,175 408 1,584 5,670 2,698 461 1,570 6,247 South Carolina 2,379 393 1,101 4,826 2,743 352 1,086 5,319 West Virginia 4,855 204 1,417 2,858 859 236 1,572 3,453 <	Southeast	11,152	2,846	14,782	40,299	12,765	3,139	15,378	43,144
Arkansas 640 103 655 1,849 708 134 669 1,960 Florida NA 648 4,594 8,568 NA 685 4,842 8,912 Georgia 2,009 252 1,258 4,062 2,113 186 1,331 4,184 Kentucky 925 161 728 2,572 1,050 225 740 2,810 Louisiana 596 60 713 2,104 680 228 774 2,428 Mississipipi 495 73 839 2,033 531 82 868 2,107 North Carolina 2,175 408 1,584 5,670 2,698 461 1,570 6,247 South Carolina 703 70 908 2,184 820 76 996 2,378 Tennessee 145 425 1,588 3,180 158 455 1,667 3,282 Virginia 485 204 1,417 2,858 859 236 1,572 3,453 <	Alabama	609	129	543	1,937	720	129	558	2,091
Florida NA 648 4,594 8,668 NA 685 4,842 8,912 Georgia 2,009 252 1,258 4,062 2,113 186 1,331 4,184 Kentucky 925 161 728 2,572 1,050 225 740 2,810 Louisiana 596 60 713 2,104 680 228 774 2,424 Mississippi 495 73 839 2,033 531 82 868 2,107 North Carolina 2,175 408 1,584 5,670 2,698 461 1,570 6,247 South Carolina 703 70 908 2,184 820 76 996 2,378 Tennessee 145 425 1,588 3,180 158 455 1,667 3,282 Virginia 2,369 393 1,101 4,826 2,743 352 1,086 5,319 Arizona 485 204 1,417 2,858 859 236 1,572 3,453	Arkansas	640	103	655	1,849	708	134	669	1,960
Georgia 2,009 252 1,258 4,062 2,113 186 1,331 4,184 Kentucky 925 161 728 2,572 1,050 225 740 2,810 Louisiana 596 60 713 2,104 680 228 774 2,428 Mississippi 495 73 839 2,033 531 82 868 2,107 North Carolina 2,175 408 1,584 5,670 2,698 461 1,570 6,247 South Carolina 703 70 908 2,184 820 76 996 2,378 Tennessee 145 425 1,588 3,180 158 455 1,667 3,282 Virginia 485 123 271 1,312 546 128 276 1,425 Southwest 1,440 308 7,435 18,629 2,029 391 8,198 20,859 Arizona 485 204 1,417 2,858 859 236 1,572 3,453 <td>Florida</td> <td>NA</td> <td>648</td> <td>4,594</td> <td>8,568</td> <td>NA</td> <td>685</td> <td>4,842</td> <td>8,912</td>	Florida	NA	648	4,594	8,568	NA	685	4,842	8,912
Kentucky 925 161 728 2,572 1,050 225 740 2,810 Louisiana 596 60 713 2,104 680 228 774 2,428 Mississippi 495 73 839 2,033 531 82 868 2,107 North Carolina 2,175 408 1,584 5,670 2,698 461 1,570 6,247 South Carolina 703 70 908 2,184 820 76 996 2,378 Tennessee 145 425 1,588 3,180 158 455 1,667 3,282 Virginia 2,369 393 1,101 4,826 2,743 352 1,086 5,319 West Virginia 485 204 1,417 2,858 859 236 1,572 3,453 New Mexico 285 20 406 1,284 367 21 445 1,517 Oklahoma 670 85 522 1,980 802 134 5,605 13,610	Georgia	2,009	252	1,258	4,062	2,113	186	1,331	4,184
Louisiana596607132,1046802287742,428Mississippi495738392,033531828682,107North Carolina2,1754081,5845,6702,6984611,5706,247South Carolina703709082,184820769962,378Tennessee1454251,5883,1801584551,6673,282Virginia2,3693931,1014,8262,7433521,0865,319West Virginia4851232711,3125461282761,425Southwest1,4403087,43518,6292,0293918,19820,859Arizona4852041,4172,8588592361,5723,453New Mexico285204061,284367214451,517Oklahoma670855221,9808021345762,280TexasNANA5,09012,508NANA5,60513,610Rocky Mountain2,5813611,3406,3142,8894281,4466,898Colorado1,2631545112,3691,4181665412,601Idaho3574227886639173284959Montana24149NA75528964<	Kentucky	925	161	728	2,572	1,050	225	740	2,810
Mississippi 495 73 839 2,033 531 82 868 2,107 North Carolina 2,175 408 1,584 5,670 2,698 461 1,570 6,247 South Carolina 703 70 908 2,184 820 76 996 2,378 Tennessee 145 425 1,588 3,180 158 455 1,667 3,282 Virginia 2,369 393 1,101 4,826 2,743 352 1,086 5,319 West Virginia 485 123 271 1,312 546 128 276 1,425 Southwest 1,440 308 7,435 18,629 2,029 391 8,198 20,859 Arizona 485 204 1,417 2,858 859 236 1,572 3,453 New Mexico 285 20 406 1,284 367 21 445 1,517 Oklahoma 670 85 522 1,980 NA NA 5,605 13,610	Louisiana	596	60	713	2,104	680	228	774	2,428
North Carolina 2,175 408 1,584 5,670 2,698 461 1,570 6,247 South Carolina 703 70 908 2,184 820 76 996 2,378 Tennessee 145 425 1,588 3,180 158 455 1,667 3,282 Virginia 2,369 393 1,101 4,826 2,743 352 1,086 5,319 West Virginia 485 123 271 1,312 546 128 276 1,425 Southwest 1,440 308 7,435 18,629 2,029 391 8,198 20,859 Arizona 485 204 1,417 2,858 859 236 1,572 3,453 New Mexico 285 20 406 1,284 367 21 445 1,517 Oklahoma 670 85 522 1,980 802 134 576 2,280 Texas <t< td=""><td>Mississippi</td><td>495</td><td>73</td><td>839</td><td>2,033</td><td>531</td><td>82</td><td>868</td><td>2,107</td></t<>	Mississippi	495	73	839	2,033	531	82	868	2,107
South Carolina 703 70 908 2,184 820 76 996 2,378 Tennessee 145 425 1,588 3,180 158 455 1,667 3,282 Virginia 2,369 393 1,101 4,826 2,743 352 1,086 5,319 West Virginia 485 123 271 1,312 546 128 276 1,425 Southwest 1,440 308 7,435 18,629 2,029 391 8,198 20,859 Arizona 485 204 1,417 2,858 859 236 1,572 3,453 New Mexico 285 20 406 1,284 367 21 445 1,517 Oklahoma 670 85 522 1,980 802 134 576 2,280 Texas NA NA 5,090 12,508 NA NA 5605 13,610 Rocky Mountain 2,581	North Carolina	2,175	408	1,584	5,670	2,698	461	1,570	6,247
Tennessee1454251,5883,1801584551,6673,282Virginia2,3693931,1014,8262,7433521,0865,319West Virginia4851232711,3125461282761,425Southwest1,4403087,43518,6292,0293918,19820,859Arizona4852041,4172,8588592361,5723,453New Mexico285204061,284367214451,517Oklahoma670855221,9808021345762,280TexasNANA5,09012,508NANA5,60513,610Rocky Mountain2,5813611,3406,3142,8894281,4466,898Colorado1,2631545112,3691,4181665412,601Idaho3574227886639173284959Montana24149NA75528964NA812Utah7201154051,5277911254611,660WyomingNANA146797NANA161867Far West17,5764,19013,14444,76018,9644,66312,74849,027AlaskaNA340NA1,22816,7814,0839,207 <td< td=""><td>South Carolina</td><td>703</td><td>70</td><td>908</td><td>2,184</td><td>820</td><td>76</td><td>996</td><td>2,378</td></td<>	South Carolina	703	70	908	2,184	820	76	996	2,378
Virginia2,3693931,1014,8262,7433521,0865,319West Virginia4851232711,3125461282761,425Southwest1,4403087,43518,6292,0293918,19820,859Arizona4852041,4172,8588592361,5723,453New Mexico285204061,284367214451,517Oklahoma670855221,9808021345762,280TexasNANA5,09012,508NANA5,60513,610Rocky Mountain2,5813611,3406,3142,8894281,4466,898Colorado1,2631545112,3691,4181665412,601Idaho3574227886639173284959Montana24149NA75528964NA812Utah7201154051,5277911254611,660WyomingNANA146777NANA161867Far West17,5764,19013,14444,76018,9644,66312,74849,027AlaskaNA340NA1,256NA353NA2,413California15,6223,6389,10533,53216,7814,0839,207	Tennessee	145	425	1,588	3,180	158	455	1,667	3,282
West Virginia4851232711,3125461282761,425Southwest1,4403087,43518,6292,0293918,19820,859Arizona4852041,4172,8588592361,5723,453New Mexico285204061,284367214451,517Oklahoma670855221,9808021345762,280TexasNANA5,00012,508NANA5,60513,610Rocky Mountain2,5813611,3406,3142,8894281,4466,898Colorado1,2631545112,3691,4181665412,601Idaho3574227886639173284959Montana24149NA75528964NA812Utah7201154051,5277911254611,660WyomingNANA146797NANA161867Far West17,5764,19013,14444,76018,9644,66312,74849,027AlaskaNA340NA1,256NA353NA2,413California15,6223,6389,10533,53216,7814,0839,20735,928Hawaii401445731,228412526531,383 </td <td>Virginia</td> <td>2,369</td> <td>393</td> <td>1,101</td> <td>4,826</td> <td>2,743</td> <td>352</td> <td>1,086</td> <td>5,319</td>	Virginia	2,369	393	1,101	4,826	2,743	352	1,086	5,319
Southwest1,4403087,43518,6292,0293918,19820,859Arizona4852041,4172,8588592361,5723,453New Mexico285204061,284367214451,517Oklahoma670855221,9808021345762,280TexasNANA5,09012,508NANA5,60513,610Rocky Mountain2,5813611,3406,3142,8894281,4466,898Colorado1,2631545112,3691,4181665412,601Idaho3574227886639173284959Montana24149NA75528964NA812Utah7201154051,5277911254611,660WyomingNANA146797NANA161867Far West17,5764,19013,14444,76018,9644,66312,74849,027AlaskaNA340NA1,256NA353NA2,413California15,6223,6389,10533,53216,7814,0839,20735,928Hawaii401445731,228412526531,383NevadaNANA1,0792,387NANA1,1482,604 <td>West Virginia</td> <td>485</td> <td>123</td> <td>271</td> <td>1,312</td> <td>546</td> <td>128</td> <td>276</td> <td>1,425</td>	West Virginia	485	123	271	1,312	546	128	276	1,425
Arizona4852041,4172,8588592361,5723,453New Mexico285204061,284367214451,517Oklahoma670855221,9808021345762,280TexasNANA5,09012,508NANA5,60513,610Rocky Mountain2,5813611,3406,3142,8894281,4466,898Colorado1,2631545112,3691,4181665412,601Idaho3574227886639173284959Montana24149NA75528964NA812Utah7201154051,5277911254611,660WyomingNANA146797NANA161867Far West17,5764,19013,14444,76018,9644,66312,74849,027AlaskaNA340NA1,256NA353NA2,413California15,6223,6389,10533,53216,7814,0839,20735,928Hawaii401445731,228412526531,383NevadaNANA1,0792,387NANA1,1482,604Oregon1,553167NA2,2451,770175NA2,562Wa	Southwest	1,440	308	7,435	18,629	2,029	391	8,198	20,859
New Mexico285204061,284367214451,517Oklahoma670855221,9808021345762,280TexasNANA5,09012,508NANA5,60513,610Rocky Mountain2,5813611,3406,3142,8894281,4466,898Colorado1,2631545112,3691,4181665412,601Idaho3574227886639173284959Montana24149NA75528964NA812Utah7201154051,5277911254611,660WyomingNANA146797NANA161867Far West17,5764,19013,14444,76018,9644,66312,74849,027AlaskaNA340NA1,256NA353NA2,413California15,6223,6389,10533,53216,7814,0839,20735,928Hawaii401445731,228412526531,383NevadaNANA1,0792,387NANA1,1482,604Oregon1,553167NA2,2451,770175NA2,562WashingtonNANA2,3884,111NANA1,7414,137Sou	Arizona	485	204	1,417	2,858	859	236	1,572	3,453
Oklahoma 670 85 522 1,980 802 134 576 2,280 Texas NA NA 5,090 12,508 NA NA 5,605 13,610 Rocky Mountain 2,581 361 1,340 6,314 2,889 428 1,446 6,898 Colorado 1,263 154 511 2,369 1,418 166 541 2,601 Idaho 357 42 278 866 391 73 284 959 Montana 241 49 NA 755 289 64 NA 812 Utah 720 115 405 1,527 791 125 461 1,660 Wyoming NA NA 146 797 NA NA 161 867 Far West 17,576 4,190 13,144 44,760 18,964 4,663 12,748 49,027 Alaska NA 340 NA	New Mexico	285	20	406	1,284	367	21	445	1,517
TexasNANA5,09012,508NANA5,60513,610Rocky Mountain2,5813611,3406,3142,8894281,4466,898Colorado1,2631545112,3691,4181665412,601Idaho3574227886639173284959Montana24149NA75528964NA812Utah7201154051,5277911254611,660WyomingNANA146797NANA161867Far West17,5764,19013,14444,76018,9644,66312,74849,027AlaskaNA340NA1,256NA353NA2,413California15,6223,6389,10533,53216,7814,0839,20735,928Hawaii401445731,228412526531,383NevadaNANA1,0792,387NANA1,1482,604Oregon1,553167NA2,2451,770175NA2,562WashingtonNANA2,3884,111NANA1,7414,137Source: U.S. Census Bureau.	Oklahoma	670	85	522	1,980	802	134	576	2,280
Rocky Mountain2,5813611,3406,3142,8894281,4466,898Colorado1,2631545112,3691,4181665412,601Idaho3574227886639173284959Montana24149NA75528964NA812Utah7201154051,5277911254611,660WyomingNANA146797NANA161867Far West17,5764,19013,14444,76018,9644,66312,74849,027AlaskaNA340NA1,256NA353NA2,413California15,6223,6389,10533,53216,7814,0839,20735,928Hawaii401445731,228412526531,383NevadaNANA1,0792,387NANA1,1482,604Oregon1,553167NA2,2451,770175NA2,562WashingtonNANA2,3884,111NANA1,7414,137Source: U.S. Census Bureau.	Texas	NA	NA	5,090	12,508	NA	NA	5,605	13,610
Colorado1,2631545112,3691,4181665412,601Idaho3574227886639173284959Montana24149NA75528964NA812Utah7201154051,5277911254611,660WyomingNANA146797NANA161867Far West17,5764,19013,14444,76018,9644,66312,74849,027AlaskaNA340NA1,256NA353NA2,413California15,6223,6389,10533,53216,7814,0839,20735,928Hawaii401445731,228412526531,383NevadaNANA1,0792,387NANA1,1482,604Oregon1,553167NA2,2451,770175NA2,562WashingtonNANA2,3884,111NANA1,7414,137Source: U.S. Census Bureau.	Rocky Mountain	2,581	361	1,340	6,314	2,889	428	1,446	6,898
Idaho3574227886639173284959Montana24149NA75528964NA812Utah7201154051,5277911254611,660WyomingNANA146797NANA161867Far West17,5764,19013,14444,76018,9644,66312,74849,027AlaskaNA340NA1,256NA353NA2,413California15,6223,6389,10533,53216,7814,0839,20735,928Hawaii401445731,228412526531,383NevadaNANA1,0792,387NANA1,1482,604Oregon1,553167NA2,2451,770175NA2,562WashingtonNANA2,3884,111NANA1,7414,137Source: U.S. Census Bureau.	Colorado	1,263	154	511	2,369	1,418	166	541	2,601
Montana 241 49 NA 755 289 64 NA 812 Utah 720 115 405 1,527 791 125 461 1,660 Wyoming NA NA 146 797 NA NA 161 867 Far West 17,576 4,190 13,144 44,760 18,964 4,663 12,748 49,027 Alaska NA 340 NA 1,256 NA 353 NA 2,413 California 15,622 3,638 9,105 33,532 16,781 4,083 9,207 35,928 Hawaii 401 44 573 1,228 412 52 653 1,383 Nevada NA NA 1,079 2,387 NA NA 2,464 Oregon 1,553 167 NA 2,245 1,770 175 NA 2,562 Washington NA NA 2,388	Idaho	357	42	278	866	391	73	284	959
Utah 720 115 405 1,527 791 125 461 1,660 Wyoming NA NA 146 797 NA NA 161 867 Far West 17,576 4,190 13,144 44,760 18,964 4,663 12,748 49,027 Alaska NA 340 NA 1,256 NA 353 NA 2,413 California 15,622 3,638 9,105 33,532 16,781 4,083 9,207 35,928 Hawaii 401 44 573 1,228 412 52 653 1,383 Nevada NA NA 1,079 2,387 NA NA 2,604 Oregon 1,553 167 NA 2,245 1,770 175 NA 2,562 Washington NA NA 2,388 4,111 NA NA 1,741 4,137 Source: U.S. Census Bureau. U.S. Census Bureau. <t< td=""><td>Montana</td><td>241</td><td>49</td><td>NA</td><td>755</td><td>289</td><td>64</td><td>NA</td><td>812</td></t<>	Montana	241	49	NA	755	289	64	NA	812
Wyoming NA NA 146 797 NA NA 161 867 Far West 17,576 4,190 13,144 44,760 18,964 4,663 12,748 49,027 Alaska NA 340 NA 1,256 NA 353 NA 2,413 California 15,622 3,638 9,105 33,532 16,781 4,083 9,207 35,928 Hawaii 401 44 573 1,228 412 52 653 1,383 Nevada NA NA 1,079 2,387 NA NA 1,148 2,604 Oregon 1,553 167 NA 2,245 1,770 175 NA 2,562 Washington NA NA 2,388 4,111 NA NA 1,741 4,137 Source: U.S. Census Bureau.	Utah	720	115	405	1,527	791	125	461	1,660
Far West17,5764,19013,14444,76018,9644,66312,74849,027AlaskaNA340NA1,256NA353NA2,413California15,6223,6389,10533,53216,7814,0839,20735,928Hawaii401445731,228412526531,383NevadaNANA1,0792,387NANA1,1482,604Oregon1,553167NA2,2451,770175NA2,562WashingtonNANA2,3884,111NANA1,7414,137Source: U.S. Census Bureau.	Wyoming	NA	NA	146	797	NA	NA	161	867
AlaskaNA340NA1,256NA353NA2,413California15,6223,6389,10533,53216,7814,0839,20735,928Hawaii401445731,228412526531,383NevadaNANA1,0792,387NANA1,1482,604Oregon1,553167NA2,2451,770175NA2,562WashingtonNANA2,3884,111NANA1,7414,137Source: U.S. Census Bureau.	Far West	17,576	4,190	13,144	44,760	18,964	4,663	12,748	49,027
California15,6223,6389,10533,53216,7814,0839,20735,928Hawaii401445731,228412526531,383NevadaNANA1,0792,387NANA1,1482,604Oregon1,553167NA2,2451,770175NA2,562WashingtonNANA2,3884,111NANA1,7414,137Source: U.S. Census Bureau.	Alaska	NA	340	NA	1,256	NA	353	NA	2,413
Hawaii401445731,228412526531,383NevadaNANA1,0792,387NANA1,1482,604Oregon1,553167NA2,2451,770175NA2,562WashingtonNANA2,3884,111NANA1,7414,137Source: U.S. Census Bureau.	California	15,622	3,638	9,105	33,532	16,781	4,083	9,207	35,928
Nevada NA NA 1,079 2,387 NA NA 1,148 2,604 Oregon 1,553 167 NA 2,245 1,770 175 NA 2,562 Washington NA NA 2,388 4,111 NA NA 1,741 4,137 Source: U.S. Census Bureau. V <td< td=""><td>Hawaii</td><td>401</td><td>44</td><td>573</td><td>1,228</td><td>412</td><td>52</td><td>653</td><td>1,383</td></td<>	Hawaii	401	44	573	1,228	412	52	653	1,383
Oregon 1,553 167 NA 2,245 1,770 175 NA 2,562 Washington NA NA 2,388 4,111 NA NA 1,741 4,137 Source: U.S. Census Bureau. VIII Source: U.S. Census Bureau. VIII Source: U.S. Census Bureau. VIIII Source: U.S. Census Bureau. VIIIII Source: U.S. Census Bureau. VIIII Source: U.S. Census Bureau. VIIII Source: U.S. Census Bureau. VIIIII Source: U.S. Census Bureau. VIIII Source: U.S. Census Bureau. VIIII Source: U.S. Census Bureau.	Nevada	NA	NA	1,079	2,387	NA	NA	1,148	2,604
Washington NA NA 2,388 4,111 NA NA 1,741 4,137 Source: U.S. Census Bureau.	Oregon	1,553	167	NA	2,245	1,770	175	NA	2,562
Source: U.S. Census Bureau.	Washington	NA	NA	2,388	4,111	NA	NA	1,741	4,137
	Source: U.S. Census Bu	ureau.							

L

April-June, 2010 to 2011, Percent ChangePITCITSalesTotalUnited State16.519.12.910.0New England17.613.81.210.0Connecticut12.556.34.19.9Maine7.616.9(2.4)3.1Massachusetts22.69.2(0.4)14.7New Hampshire16.4(14.4)NA(7.9)Rhode Island20.6(22.2)(0.5)6.0Vermont22.93.74.55.8Mid-Atlantic18.737.8(1.3)14.0Delaware21.688.3NA11.7Mayland3.813.52.47.7New Jersey19.232.6(25.6)20.8New York26.351.56.920.4Pensylvania5.133.012.70.5Great Lakes29.326.06.213.0Illinois66.144.86.44.7Indiana23.26.75.613.0Illinois10.4(4.7)3.25.4Plains12.217.55.613.1Iowa10.146.53.37.9Kansas(5.6)(33.9)24.325.4Miscortin2.131.42.42.4Neth Sate20.013.416.7North Dakota80.086.431.355.0South 2424.55	Table 9. Quarte	erly Tax	Revenue	by Major	Tax
PIT CIT Sales Total United States 16.5 19.1 2.9 10.8 New England 17.6 13.8 1.2 10.0 Maine 7.6 16.9 (2.4) 3.1 Massachusetts 22.6 9.2 (0.4) 14.7 New Hampshire 16.4 (14.4) NA (7.9) Rhode Island 20.6 (22.2) (0.5) 6.0 Vermont 22.9 3.7 4.5 5.8 Mid-Atlantic 18.7 37.8 (1.3) 14.0 Delaware 21.6 88.3 NA 11.7 Maryland 3.8 13.5 2.4 7.7 New Jersey 19.2 32.6 (25.6) 20.8 Nem York 26.3 26.0 6.2 13.0 Illinois 66.1 44.8 6.4 27.1 Indiana 23.2 6.7 5.6 13.1 Iowa 10.1	April-June,	2010 to 20	11, Percent	Change	
United States 16.5 19.1 2.9 10.8 New England 17.6 13.8 1.2 10.0 Connecticut 12.5 56.3 4.1 9.9 Maine 7.6 16.9 (2.4) 3.1 Massachusetts 22.6 9.2 (0.4) 14.7 New Hampshire 16.4 (14.4) NA (7.9) Rhode Island 20.6 (22.2) (0.5) 6.0 Vermont 22.9 3.7 4.5 5.8 Mid-Attantic 18.7 37.8 (1.3) 14.0 Delaware 21.6 88.3 NA 11.7 Maryland 3.8 13.5 2.4 7.7 New Jersey 19.2 32.6 (25.6) 20.8 New Vork 26.3 51.5 6.9 20.4 Pennsylvania 51.9 18.1 8.2 8.8 Ohio 16.8 12.4 5.9 7.5 Wisconsin <th></th> <th>PIT</th> <th>CIT</th> <th>Sales</th> <th>Total</th>		PIT	CIT	Sales	Total
New England 17.6 13.8 1.2 10.0 Connecticut 12.5 56.3 4.1 9.9 Maine 7.6 16.9 (2.4) 3.1 Massachusetts 22.6 9.2 (0.4) 14.7 New Hampshire 16.4 (14.4) NA (7.9) Rhode Island 20.6 (22.2) (0.5) 6.0 Vermont 22.9 3.7 4.5 5.8 Mid-Atlantic 18.7 37.8 (1.3) 14.0 Delaware 21.6 88.3 NA 11.7 Maryland 3.8 13.5 2.4 7.7 New Jersey 19.2 32.6 (25.6) 20.8 Pennsylvania 5.1 33.0 12.7 0.5 Great Lakes 29.3 26.0 6.2 13.0 Illinois 66.1 44.8 6.4 27.1 Indiana 12.2 17.5 5.6 13.1 Iowa	United States	16.5	19.1	2.9	10.8
Connecticut 12.5 56.3 4.1 9.9 Maine 7.6 16.9 (2.4) 3.1 Massachusetts 22.6 9.2 (0.4) 14.7 New Hampshire 16.4 (14.4) NA (7.9) Rhode Island 20.6 (22.2) (0.5) 6.0 Vermont 22.9 3.7 4.5 5.8 Mid-Atlantic 18.7 37.8 (1.3) 14.0 Delaware 21.6 88.3 NA 11.7 Maryland 3.8 13.5 2.4 7.7 New Jersey 19.2 32.6 (25.6) 20.8 Pennsylvania 5.1 33.0 12.7 0.5 Great Lakes 29.3 26.0 6.2 13.0 Ilinois 66.1 44.8 6.4 27.1 Indiana 23.2 6.7 5.6 13.1 Iowa 10.1 46.5 3.3 7.9 Miscouri	New England	17.6	13.8	1.2	10.0
Mane 7.6 16.9 (2.4) 3.1 Massachusetts 22.6 9.2 (0.4) 14.7 New Hampshire 16.4 (14.4) NA (7.9) Rhode Island 20.6 (22.2) (0.5) 6.0 Vermont 22.9 3.7 4.5 5.8 Mid-Atlantic 18.7 37.8 (1.3) 14.0 Delaware 21.6 88.3 NA 11.7 Maryland 3.8 13.5 2.4 7.7 New Jersey 19.2 32.6 (25.6) 20.8 New York 26.3 5.1 3.0 12.7 0.5 Great Lakes 29.3 26.0 6.2 13.0 Illinois 66.1 44.8 6.4 27.1 Indiana 23.2 6.7 5.6 13.1 Iowa 10.4 (4.7) 3.2 5.4 Plains 12.2 17.5 5.6 13.1 Iowa <td>Connecticut</td> <td>12.5</td> <td>56.3</td> <td>4.1</td> <td>9.9</td>	Connecticut	12.5	56.3	4.1	9.9
Massachusetts 22.6 9.2 (0.4) 14.7 New Hampshire 16.4 (14.4) NA (7.9) Rhode Island 20.6 (22.2) (0.5) 5.8 Mid-Atlantic 18.7 37.8 (1.3) 14.0 Delaware 21.6 88.3 NA 11.7 Maryland 3.8 13.5 2.4 7.7 New Jersey 19.2 32.6 (25.6) 20.8 New York 26.3 51.5 6.9 20.4 Pennsylvania 5.1 33.0 12.7 0.5 Great Lakes 29.3 26.0 6.2 13.0 Illinois 66.1 44.8 6.4 27.1 Indiana 23.2 6.7 5.6 13.0 Michigan 15.9 18.1 8.2 8.8 Ohio 16.8 12.4 5.9 7.5 Wisconsin 10.4 (4.7) 3.2 5.4 Plains	Maine	7.6	16.9	(2.4)	3.1
New Hampshire 16.4 (14.4) NA (7.9) Rhode Island 20.6 (22.2) (0.5) 6.0 Mid-Atlantic 18.7 37.8 (1.3) 14.0 Delaware 21.6 88.3 NA 11.7 Maryland 3.8 13.5 2.4 7.7 New Jersey 19.2 32.6 (25.6) 20.8 New York 26.3 51.5 6.9 20.4 Pennsylvania 5.1 33.0 12.7 0.5 Great Lakes 29.3 26.0 6.2 13.0 Illinois 66.1 44.8 6.4 27.1 Indiana 23.2 6.7 5.6 13.1 Indiana 12.2 17.5 5.6 13.1 Iowa 10.1 46.5 3.3 7.9 Kansas (5.6) (33.9) 24.3 25.4 Plains 12.2 17.5 5.6 13.1 North Dakota	Massachusetts	22.6	9.2	(0.4)	14.7
R10de Island 20.6 (22.2) (0.5) 6.0) Vermont 22.9 3.7 4.5 5.8 Mid-Atlantic 18.7 37.8 (1.3) 14.0 Delaware 21.6 88.3 NA 11.7 Maryland 3.8 13.5 2.4 7.7 New Jork 26.3 51.5 6.9 20.4 Pennsylvania 5.1 33.0 12.7 0.5 Great Lakes 29.3 26.0 6.2 13.0 Illinois 66.1 44.8 6.4 27.1 Indiana 23.2 6.7 5.6 10.0 Michigan 15.9 18.1 8.2 8.0 Ohio 16.8 12.4 5.9 7.5 Wisconsin 10.4 (4.77) 3.2 5.4 Plains 12.2 17.5 5.6 13.1 Iowa 10.1 46.5 3.3 7.9 Kansas (5.6) (33.9) 24.3 25.4 North Dakota NA (27.9)	New Hampshire	16.4	(14.4)		(7.9)
Vernionit 22.9 3.7 4.3 3.0 Mid-Atlantic 18.7 37.8 (1.3) 14.0 Delaware 21.6 88.3 NA 11.7 Maryland 3.8 13.5 2.4 7.7 New Jersey 19.2 32.6 (25.6) 20.8 New York 26.3 51.5 6.9 20.4 Pennsylvania 5.1 33.0 12.7 0.5 Great Lakes 29.3 26.0 6.2 13.0 Illinois 66.1 44.8 6.4 27.1 Indiana 23.2 6.7 5.6 10.0 Michigan 15.9 18.1 8.2 8.8 Ohio 16.8 12.4 5.9 7.5 Plains 12.2 17.5 5.6 13.1 Iowa 10.1 46.5 3.3 7.9 Kansas (5.6) (33.9) 24.3 25.4 Minesota 22.3 15.0 (5.3) 9.0 North Dakota NA (27.9)	Knode Island	20.6	(22.2)	(0.5)	6.0 E 0
Intervention 15.7 37.8 (1.5) 14.3 Maryland 3.8 13.5 2.4 7.7 New Jersey 19.2 32.6 (25.6) 20.8 New York 26.3 51.5 6.9 20.4 Pennsylvania 5.1 33.0 12.7 0.5 Great Lakes 29.3 26.0 6.2 13.0 Illinois 66.1 44.8 6.4 27.1 Indiana 23.2 6.7 5.6 10.0 Michigan 15.9 18.1 8.2 8.8 Ohio 16.8 12.4 5.9 7.5 Wisconsin 10.4 4.7.7 3.2 5.4 Iowa 10.1 46.5 3.3 7.9 Kansas (5.6) (33.9) 24.3 25.4 Minnesota 22.3 15.0 15.3 4.0 Noth Dakota 80.0 86.4 31.3 55.0 Southeast 14.5 </td <td>Mid Atlantic</td> <td>22.9 10 7</td> <td>3.7 27 0</td> <td>4.0</td> <td>14.0</td>	Mid Atlantic	22.9 10 7	3.7 27 0	4.0	14.0
Delaware 21.3 0.0.3 14.4 17.7 New Jersey 19.2 32.6 (25.6) 20.8 New York 26.3 51.5 6.9 20.4 Pennsylvania 5.1 33.0 12.7 0.5 Great Lakes 29.3 26.0 6.2 13.0 Illinois 66.1 44.8 6.4 27.1 Indiana 23.2 6.7 5.6 10.0 Michigan 15.9 18.1 8.2 8.8 Ohio 16.8 12.4 5.9 7.5 Wisconsin 10.4 (4.7) 3.2 5.4 Plains 12.2 17.5 5.6 13.1 Iowa 10.1 46.5 3.3 7.9 Kansas (5.6) (33.9) 24.3 25.4 North Dakota NA (27.9) 17.1 6.8 Southeast 14.5 10.3 4.0 7.9 Arkansas 10.6		21.6	37.0 88.3	(1.3) NA	14.0
Individie Instruct Instruct	Maryland	3.8	13.5	2.4	77
Non-Solory 26.3 51.5 6.9 20.4 Pennsylvania 5.1 33.0 12.7 0.5 Great Lakes 29.3 26.0 6.2 13.0 Illinois 66.1 44.8 6.4 27.1 Indiana 23.2 6.7 5.6 10.0 Michigan 15.9 18.1 8.2 8.8 Ohio 16.8 12.4 5.9 7.5 Wisconsin 10.4 (4.7) 3.2 5.4 Plains 12.2 17.5 5.6 13.1 Iowa 10.1 46.5 3.3 7.9 Kansas (5.6) (33.9) 24.3 25.4 Missouri 2.1 31.4 2.4 2.4 Nebraska 26.2 15.0 13.4 16.7 North Dakota NA (27.9) 17.1 6.8 Southeast 14.5 10.3 4.0 7.1 Arkansas 10.6	New Jersev	19.2	32.6	(25.6)	20.8
Pennsylvania 5.1 33.0 12.7 0.5 Great Lakes 29.3 26.0 6.2 13.0 Illinois 66.1 44.8 6.4 27.1 Indiana 23.2 6.7 5.6 10.0 Michigan 15.9 18.1 8.2 8.8 Ohio 16.8 12.4 5.9 7.5 Wisconsin 10.4 (4.7) 3.2 5.4 Plains 12.2 17.5 5.6 13.1 Iowa 10.1 46.5 3.3 7.9 Kansas (5.6) (33.9) 24.3 25.4 Minnesota 22.3 15.0 15.4 16.7 Noth Dakota 80.0 86.4 31.3 55.0 South Dakota NA (27.9) 17.1 6.8 Southoast 14.5 10.3 4.0 7.1 Alabama 18.2 (0.1) 2.7 7.9 Arkansas 10.6	New York	26.3	51.5	6.9	20.4
Great Lakes 29.3 26.0 6.2 13.0 Illinois 66.1 44.8 6.4 27.1 Indiana 23.2 6.7 5.6 10.0 Michigan 15.9 18.1 8.2 8.8 Ohio 16.8 12.4 5.9 7.5 Wisconsin 10.4 (4.7) 3.2 5.4 Plains 12.2 17.5 5.6 13.1 Iowa 10.1 46.5 3.3 7.9 Kansas (5.6) (33.9) 24.3 25.4 Minnesota 22.3 15.0 (5.3) 9.0 Missouri 2.1 31.4 2.4 2.4 Nethraska 26.2 15.0 13.4 16.7 South Dakota NA (27.9) 17.1 6.8 Southeast 14.5 10.3 4.0 7.1 Alabama 18.2 (21.1) 2.7 7.9 Arkansas 10.6 <t< td=""><td>Pennsylvania</td><td>5.1</td><td>33.0</td><td>12.7</td><td>0.5</td></t<>	Pennsylvania	5.1	33.0	12.7	0.5
Illinois 66.1 44.8 6.4 27.1 Indiana 23.2 6.7 5.6 10.0 Michigan 15.9 18.1 8.2 8.8 Ohio 16.8 12.4 5.9 7.5 Wisconsin 10.4 (4.7) 3.2 5.4 Plains 12.2 17.5 5.6 13.1 Iowa 10.1 46.5 3.3 7.9 Kansas (5.6) (33.9) 24.3 25.4 Minnesota 22.3 15.0 (5.3) 9.0 Missouri 2.1 31.4 2.4 2.4 Nebraska 26.2 15.0 13.4 16.7 North Dakota 80.0 86.4 31.3 55.0 Southeast 14.5 10.3 4.0 7.1 Alabama 18.2 (0.1) 2.7 7.9 Arkansas 10.6 29.8 2.1 6.0 Florida NA 5.6 5.4 4.0 Georgia 5.2 (26.4) 5.8	Great Lakes	29.3	26.0	6.2	13.0
Indiana 23.2 6.7 5.6 10.0 Michigan 15.9 18.1 8.2 8.8 Ohio 16.8 12.4 5.9 7.5 Wisconsin 10.4 (4.7) 3.2 5.4 Plains 12.2 17.5 5.6 13.1 Iowa 10.1 46.5 3.3 7.9 Kansas (5.6) (33.9) 24.3 25.4 Minnesota 22.3 15.0 (5.3) 9.0 Missouri 2.1 31.4 2.4 2.4 Nebraska 26.2 15.0 13.4 16.7 North Dakota 80.0 86.4 31.3 55.0 Southeast 14.5 10.3 4.0 7.1 Alabama 18.2 (0.1) 2.7 7.9 Arkansas 10.6 29.8 2.1 6.0 Florida NA 5.6 5.4 4.0 Georgia 5.2 (26.4) 5.8 3.0 Kentucky 13.5 39.8 1.7	Illinois	66.1	44.8	6.4	27.1
Michigan 15.9 18.1 8.2 8.8 Ohio 16.8 12.4 5.9 7.5 Wisconsin 10.4 (4.7) 3.2 5.4 Plains 12.2 17.5 5.6 13.1 lowa 10.1 46.5 3.3 7.9 Kansas (5.6) (33.9) 24.3 25.4 Minesota 22.3 15.0 (5.3) 9.0 Missouri 2.1 31.4 2.4 2.4 Nebraska 26.2 15.0 13.4 16.7 North Dakota NA (27.9) 17.1 6.8 Southeast 14.5 10.3 4.0 7.1 Alabama 18.2 (0.1) 2.7 7.9 Arkansas 10.6 29.8 2.1 6.0 Florida NA 5.6 5.4 4.0 Georgia 5.2 (26.4) 5.8 3.0 Kentucky 13.5 39.8 1.7 9.3 Louisiana 14.0 278.6 8.7	Indiana	23.2	6.7	5.6	10.0
Ohio 16.8 12.4 5.9 7.5 Wisconsin 10.4 (4.7) 3.2 5.4 Plains 12.2 17.5 5.6 13.1 Iowa 10.1 46.5 3.3 7.9 Kansas (5.6) (33.9) 24.3 25.4 Minnesota 22.3 15.0 (5.3) 9.0 Missouri 2.1 31.4 2.4 2.4 Nebraska 26.2 15.0 13.4 16.7 North Dakota 80.0 86.4 31.3 55.0 Southeast 14.5 10.3 4.0 7.1 Alabama 18.2 (0.1) 2.7 7.9 Arkansas 10.6 29.8 2.1 6.0 Florida NA 5.6 5.4 4.0 Georgia 5.2 (26.4) 5.8 3.0 Kentucky 13.5 39.8 1.7 9.3 Louisiana 14.0 278.6<	Michigan	15.9	18.1	8.2	8.8
Wisconsin 10.4 (4.7) 3.2 5.4 Plains 12.2 17.5 5.6 13.1 Iowa 10.1 46.5 3.3 7.9 Kansas (5.6) (33.9) 24.3 25.4 Minesota 22.3 15.0 (5.3) 9.0 Missouri 2.1 31.4 2.4 2.4 Nebraska 26.2 15.0 13.4 16.7 North Dakota 80.0 86.4 31.3 55.0 Southeast 14.5 10.3 4.0 7.1 Alabama 18.2 (0.1) 2.7 7.9 Arkansas 10.6 29.8 2.1 6.0 Florida NA 5.6 5.4 4.0 Georgia 5.2 (26.4) 5.8 3.0 Kentucky 13.5 39.8 1.7 9.3 Louisiana 14.0 278.6 8.7 15.4 Mississippi 7.1 <td< td=""><td>Ohio</td><td>16.8</td><td>12.4</td><td>5.9</td><td>7.5</td></td<>	Ohio	16.8	12.4	5.9	7.5
Plains 12.2 17.5 5.6 13.1 Iowa 10.1 46.5 3.3 7.9 Kansas (5.6) (33.9) 24.3 25.4 Minnesota 22.3 15.0 (5.3) 9.0 Missouri 2.1 31.4 2.4 2.4 Nebraska 26.2 15.0 13.4 16.7 North Dakota 80.0 86.4 31.3 55.0 Southeast 14.5 10.3 4.0 7.1 Alabama 18.2 (0.1) 2.7 7.9 Arkansas 10.6 29.8 2.1 6.0 Florida NA 5.6 5.4 4.0 Georgia 5.2 (26.4) 5.8 3.0 Kentucky 13.5 39.8 1.7 9.3 Louisiana 14.0 278.6 8.7 15.4 Mississippi 7.1 13.3 3.5 3.6 North Carolina 16.5	Wisconsin	10.4	(4.7)	3.2	5.4
Iowa 10.1 46.5 3.3 7.9 Kansas (5.6) (33.9) 24.3 25.4 Minnesota 22.3 15.0 (5.3) 9.0 Missouri 2.1 31.4 2.4 2.4 Nebraska 26.2 15.0 13.4 16.7 North Dakota NA (27.9) 17.1 6.8 Southeast 14.5 10.3 4.0 7.1 Alabama 18.2 (0.1) 2.7 7.9 Arkansas 10.6 29.8 2.1 6.0 Florida NA 5.6 5.4 4.0 Georgia 5.2 (26.4) 5.8 3.0 Kentucky 13.5 39.8 1.7 9.3 Louisiana 14.0 278.6 8.7 15.4 Mississippi 7.1 13.3 3.5 3.6 North Carolina 24.0 12.9 (0.9) 10.2 South Carolina 16.5 <t< td=""><td>Plains</td><td>12.2</td><td>17.5</td><td>5.6</td><td>13.1</td></t<>	Plains	12.2	17.5	5.6	13.1
Kansas (5.6) (33.9) 24.3 25.4 Minnesota 22.3 15.0 (5.3) 9.0 Missouri 2.1 31.4 2.4 2.4 Nebraska 26.2 15.0 13.4 16.7 North Dakota NA (27.9) 17.1 6.8 Southeast 14.5 10.3 4.0 7.1 Alabama 18.2 (0.1) 2.7 7.9 Arkansas 10.6 29.8 2.1 6.0 Florida NA 5.6 5.4 4.0 Georgia 5.2 (26.4) 5.8 3.0 Kentucky 13.5 39.8 1.7 9.3 Louisiana 14.0 278.6 8.7 15.4 Mississippi 7.1 13.3 3.5 3.6 North Carolina 24.0 12.9 (0.9) 10.2 South Carolina 16.5 7.5 9.6 8.9 Tennessee 8.5 6.9 5.0 3.2 Virginia 12.5 4.5	Iowa	10.1	46.5	3.3	7.9
Minnesota 22.3 15.0 (5.3) 9.0 Missouri 2.1 31.4 2.4 2.4 Nebraska 26.2 15.0 13.4 16.7 North Dakota 80.0 86.4 31.3 55.0 South Dakota NA (27.9) 17.1 6.8 Southeast 14.5 10.3 4.0 7.1 Alabama 18.2 (0.1) 2.7 7.9 Arkansas 10.6 29.8 2.1 6.0 Florida NA 5.6 5.4 4.0 Georgia 5.2 (26.4) 5.8 3.0 Kentucky 13.5 39.8 1.7 9.3 Louisiana 14.0 278.6 8.7 15.4 Mississippi 7.1 13.3 3.5 3.6 Noth Carolina 16.5 7.5 9.6 8.9 Tennessee 8.5 6.9 5.0 3.2 Virginia 12.5	Kansas	(5.6)	(33.9)	24.3	25.4
Missouri 2.1 31.4 2.4 2.4 Nebraska 26.2 15.0 13.4 16.7 North Dakota 80.0 86.4 31.3 55.0 South Dakota NA (27.9) 17.1 6.8 Southeast 14.5 10.3 4.0 7.1 Alabama 18.2 (0.1) 2.7 7.9 Arkansas 10.6 29.8 2.1 6.0 Florida NA 5.6 5.4 4.0 Georgia 5.2 (26.4) 5.8 3.0 Kentucky 13.5 39.8 1.7 9.3 Louisiana 14.0 278.6 8.7 15.4 Mississippi 7.1 13.3 3.5 3.6 North Carolina 24.0 12.9 (0.9) 10.2 South Carolina 16.5 7.5 9.6 8.9 Tennessee 8.5 6.9 5.0 3.2 Virginia 12.5 4.5 2.1 8.6 Southwest 40.9 26.8 <td>Minnesota</td> <td>22.3</td> <td>15.0</td> <td>(5.3)</td> <td>9.0</td>	Minnesota	22.3	15.0	(5.3)	9.0
Nebraska 26.2 15.0 13.4 16.7 North Dakota 80.0 86.4 31.3 55.0 South Dakota NA (27.9) 17.1 6.8 Southeast 14.5 10.3 4.0 7.1 Alabama 18.2 (0.1) 2.7 7.9 Arkansas 10.6 29.8 2.1 6.0 Florida NA 5.6 5.4 4.0 Georgia 5.2 (26.4) 5.8 3.0 Kentucky 13.5 39.8 1.7 9.3 Louisiana 14.0 278.6 8.7 15.4 Mississippi 7.1 13.3 3.5 3.6 North Carolina 24.0 12.9 (0.9) 10.2 South Carolina 16.5 7.5 9.6 8.9 Tennessee 8.5 6.9 5.0 3.2 Virginia 12.5 4.5 2.1 8.6 Southwest 40.9	Missouri	2.1	31.4	2.4	2.4
North Dakota 80.0 86.4 31.3 55.0 South Dakota NA (27.9) 17.1 6.8 Southeast 14.5 10.3 4.0 7.1 Alabama 18.2 (0.1) 2.7 7.9 Arkansas 10.6 29.8 2.1 6.0 Florida NA 5.6 5.4 4.0 Georgia 5.2 (26.4) 5.8 3.0 Kentucky 13.5 39.8 1.7 9.3 Louisiana 14.0 278.6 8.7 15.4 Mississippi 7.1 13.3 3.5 3.6 North Carolina 24.0 12.9 (0.9) 10.2 South Carolina 16.5 7.5 9.6 8.9 Tennessee 8.5 6.9 5.0 3.2 Virginia 12.5 4.5 2.1 8.6 Southwest 40.9 26.8 10.3 12.0 Arizona 77.3<	Nebraska	26.2	15.0	13.4	16.7
South Dakota NA (27.9) 17.1 6.8 Southeast 14.5 10.3 4.0 7.1 Alabama 18.2 (0.1) 2.7 7.9 Arkansas 10.6 29.8 2.1 6.0 Florida NA 5.6 5.4 4.0 Georgia 5.2 (26.4) 5.8 3.0 Kentucky 13.5 39.8 1.7 9.3 Louisiana 14.0 278.6 8.7 15.4 Mississippi 7.1 13.3 3.5 3.6 North Carolina 24.0 12.9 (0.9) 10.2 South Carolina 16.5 7.5 9.6 8.9 Tennessee 8.5 6.9 5.0 3.2 Virginia 12.5 4.5 2.1 8.6 Southwest 40.9 26.8 10.3 12.0 Arizona 77.3 15.8 11.0 20.8 New Mexico 28.8 <td>North Dakota</td> <td>80.0</td> <td>86.4</td> <td>31.3</td> <td>55.0</td>	North Dakota	80.0	86.4	31.3	55.0
Southeast 14.5 10.3 4.0 7.1 Alabama 18.2 (0.1) 2.7 7.9 Arkansas 10.6 29.8 2.1 6.0 Florida NA 5.6 5.4 4.0 Georgia 5.2 (26.4) 5.8 3.0 Kentucky 13.5 39.8 1.7 9.3 Louisiana 14.0 278.6 8.7 15.4 Mississippi 7.1 13.3 3.5 3.6 North Carolina 24.0 12.9 (0.9) 10.2 South Carolina 16.5 7.5 9.6 8.9 Tennessee 8.5 6.9 5.0 3.2 Virginia 12.5 4.5 2.1 8.6 Southwest 40.9 26.8 10.3 12.0 Arizona 77.3 15.8 11.0 20.8 New Mexico 28.8 5.1 9.7 18.2 Oklahoma 19.8	South Dakota	NA	(27.9)	17.1	6.8
Alabama 18.2 (0.1) 2.7 7.9 Arkansas 10.6 29.8 2.1 6.0 Florida NA 5.6 5.4 4.0 Georgia 5.2 (26.4) 5.8 3.0 Kentucky 13.5 39.8 1.7 9.3 Louisiana 14.0 278.6 8.7 15.4 Mississippi 7.1 13.3 3.5 3.6 North Carolina 24.0 12.9 (0.9) 10.2 South Carolina 16.5 7.5 9.6 8.9 Tennessee 8.5 6.9 5.0 3.2 Virginia 12.5 4.5 2.1 8.6 Southwest 40.9 26.8 10.3 12.0 Arizona 77.3 15.8 11.0 20.8 New Mexico 28.8 5.1 9.7 18.2 Oklahoma 19.8 58.2 10.4 15.2 Texas NA NA 10.1 8.8 Rocky Mountain 11.9 18.8	Southeast	14.5	10.3	4.0	7.1
Arkansas 10.6 29.8 2.1 6.0 Florida NA 5.6 5.4 4.0 Georgia 5.2 (26.4) 5.8 3.0 Kentucky 13.5 39.8 1.7 9.3 Louisiana 14.0 278.6 8.7 15.4 Mississippi 7.1 13.3 3.5 3.6 North Carolina 24.0 12.9 (0.9) 10.2 South Carolina 16.5 7.5 9.6 8.9 Tennessee 8.5 6.9 5.0 3.2 Virginia 12.5 4.5 2.1 8.6 Southwest 40.9 26.8 10.3 12.0 Arizona 77.3 15.8 11.0 20.8 New Mexico 28.8 5.1 9.7 18.2 Oklahoma 19.8 58.2 10.4 15.2 Texas NA NA 10.1 8.8 Rocky Mountain 11.9 18.8 7.9 9.3 Colorado 12.3 7.4	Alabama	18.2	(0.1)	2.7	7.9
Florida NA 5.6 5.4 4.0 Georgia 5.2 (26.4) 5.8 3.0 Kentucky 13.5 39.8 1.7 9.3 Louisiana 14.0 278.6 8.7 15.4 Mississippi 7.1 13.3 3.5 3.6 North Carolina 24.0 12.9 (0.9) 10.2 South Carolina 16.5 7.5 9.6 8.9 Tennessee 8.5 6.9 5.0 3.2 Virginia 12.5 4.5 2.1 8.6 Southwest 40.9 26.8 10.3 12.0 Arizona 77.3 15.8 11.0 20.8 New Mexico 28.8 5.1 9.7 18.2 Oklahoma 19.8 58.2 10.4 15.2 Texas NA NA 10.1 8.8 Rocky Mountain 11.9 18.8 7.9 9.3 Colorado 12.3 7.4 5.8 9.8 Idaho 9.4 72.4 <td< td=""><td>Arkansas</td><td>10.6</td><td>29.8</td><td>2.1</td><td>6.0</td></td<>	Arkansas	10.6	29.8	2.1	6.0
Georgia 5.2 (26.4) 5.8 3.0 Kentucky 13.5 39.8 1.7 9.3 Louisiana 14.0 278.6 8.7 15.4 Mississippi 7.1 13.3 3.5 3.6 North Carolina 24.0 12.9 (0.9) 10.2 South Carolina 16.5 7.5 9.6 8.9 Tennessee 8.5 6.9 5.0 3.2 Virginia 12.5 4.5 2.1 8.6 Southwest 40.9 26.8 10.3 12.0 Arizona 77.3 15.8 11.0 20.8 New Mexico 28.8 5.1 9.7 18.2 Oklahoma 19.8 58.2 10.4 15.2 Texas NA NA 10.1 8.8 Rocky Mountain 11.9 18.8 7.9 9.3 Colorado 12.3 7.4 5.8 9.8 Idaho 9.4	Florida	NA	5.6	5.4	4.0
Kentucky 13.5 39.8 1.7 9.3 Louisiana 14.0 278.6 8.7 15.4 Mississippi 7.1 13.3 3.5 3.6 North Carolina 24.0 12.9 (0.9) 10.2 South Carolina 16.5 7.5 9.6 8.9 Tennessee 8.5 6.9 5.0 3.2 Virginia 15.8 (10.5) (1.3) 10.2 West Virginia 12.5 4.5 2.1 8.6 Southwest 40.9 26.8 10.3 12.0 Arizona 77.3 15.8 11.0 20.8 New Mexico 28.8 5.1 9.7 18.2 Oklahoma 19.8 58.2 10.4 15.2 Texas NA NA 10.1 8.8 Rocky Mountain 11.9 18.8 7.9 9.3 Colorado 12.3 7.4 5.8 9.8 Idaho 9	Georgia	5.2	(26.4)	5.8	3.0
Louisiana 14.0 278.6 8.7 15.4 Mississippi 7.1 13.3 3.5 3.6 North Carolina 24.0 12.9 (0.9) 10.2 South Carolina 16.5 7.5 9.6 8.9 Tennessee 8.5 6.9 5.0 3.2 Virginia 12.5 4.5 2.1 8.6 Southwest 40.9 26.8 10.3 12.0 Arizona 77.3 15.8 11.0 20.8 New Mexico 28.8 5.1 9.7 18.2 Oklahoma 19.8 58.2 10.4 15.2 Texas NA NA 10.1 8.8 Rocky Mountain 11.9 18.8 7.9 9.3 Colorado 12.3 7.4 5.8 9.8 Idaho 9.4 72.4 2.1 10.7 Montana 19.9 31.4 NA 7.5 Utah 9.9	Kentucky	13.5	39.8	1.7	9.3
MISSISPIPI 7.1 13.3 3.5 3.6 North Carolina 24.0 12.9 (0.9) 10.2 South Carolina 16.5 7.5 9.6 8.9 Tennessee 8.5 6.9 5.0 3.2 Virginia 12.5 4.5 2.1 8.6 Southwest 40.9 26.8 10.3 12.0 Arizona 77.3 15.8 11.0 20.8 New Mexico 28.8 5.1 9.7 18.2 Oklahoma 19.8 58.2 10.4 15.2 Texas NA NA 10.1 8.8 Rocky Mountain 11.9 18.8 7.9 9.3 Colorado 12.3 7.4 5.8 9.8 Idaho 9.4 72.4 2.1 10.7 Montana 19.9 31.4 NA 7.5 Utah 9.9 8.9 13.8 8.7 Wyoming NA NA 10.4 8.8 Far West 7.9 11.3 (3.0)	Louisiana	14.0	278.6	8.7	15.4
Notif Carloina 24.0 12.9 (0.9) 10.2 South Carolina 16.5 7.5 9.6 8.9 Tennessee 8.5 6.9 5.0 3.2 Virginia 15.8 (10.5) (1.3) 10.2 West Virginia 12.5 4.5 2.1 8.6 Southwest 40.9 26.8 10.3 12.0 Arizona 77.3 15.8 11.0 20.8 New Mexico 28.8 5.1 9.7 18.2 Oklahoma 19.8 58.2 10.4 15.2 Texas NA NA 10.1 8.8 Rocky Mountain 11.9 18.8 7.9 9.3 Colorado 12.3 7.4 5.8 9.8 Idaho 9.4 72.4 2.1 10.7 Montana 19.9 31.4 NA 7.5 Utah 9.9 8.9 13.8 8.7 Far West 7.9	Mississippi	7.1	13.3	3.5	3.6
South Carlonna 10.5 7.3 5.0 8.5 Tennessee 8.5 6.9 5.0 3.2 Virginia 15.8 (10.5) (1.3) 10.2 West Virginia 12.5 4.5 2.1 8.6 Southwest 40.9 26.8 10.3 12.0 Arizona 77.3 15.8 11.0 20.8 New Mexico 28.8 5.1 9.7 18.2 Oklahoma 19.8 58.2 10.4 15.2 Texas NA NA 10.1 8.8 Rocky Mountain 11.9 18.8 7.9 9.3 Colorado 12.3 7.4 5.8 9.8 Idaho 9.4 72.4 2.1 10.7 Montana 19.9 31.4 NA 7.5 Utah 9.9 8.9 13.8 8.7 Wyoming NA NA 10.4 8.8 Far West 7.9 11.3<	South Carolina	24.0	7.5	(0.9)	0.2
Terminessee 8.3 6.3 6.9 3.0 3.2 Virginia 15.8 (10.5) (1.3) 10.2 West Virginia 12.5 4.5 2.1 8.6 Southwest 40.9 26.8 10.3 12.0 Arizona 77.3 15.8 11.0 20.8 New Mexico 28.8 5.1 9.7 18.2 Oklahoma 19.8 58.2 10.4 15.2 Texas NA NA 10.1 8.8 Rocky Mountain 11.9 18.8 7.9 9.3 Colorado 12.3 7.4 5.8 9.8 Idaho 9.4 72.4 2.1 10.7 Montana 19.9 31.4 NA 7.5 Utah 9.9 8.9 13.8 8.7 Wyoming NA NA 10.4 8.8 Far West 7.9 11.3 (3.0) 9.5 Alaska NA 3.9 NA 92.1 California 7.4 12.2	Toppossoo	0.5	7.5	9.0 5.0	0.9
Virginia 13.5 (10.3) (11.3) 10.2 West Virginia 12.5 4.5 2.1 8.6 Southwest 40.9 26.8 10.3 12.0 Arizona 77.3 15.8 11.0 20.8 New Mexico 28.8 5.1 9.7 18.2 Oklahoma 19.8 58.2 10.4 15.2 Texas NA NA 10.1 8.8 Rocky Mountain 11.9 18.8 7.9 9.3 Colorado 12.3 7.4 5.8 9.8 Idaho 9.4 72.4 2.1 10.7 Montana 19.9 31.4 NA 7.5 Utah 9.9 8.9 13.8 8.7 Wyoming NA NA 10.4 8.8 Far West 7.9 11.3 (3.0) 9.5 Alaska NA 3.9 NA 92.1 California 7.4 12.2	Virginia	15.8	(10.5)	(1 3)	10.2
Not of high a 12.5 13.5 14.1 0.13 Southwest 40.9 26.8 10.3 12.0 Arizona 77.3 15.8 11.0 20.8 New Mexico 28.8 5.1 9.7 18.2 Oklahoma 19.8 58.2 10.4 15.2 Texas NA NA 10.1 8.8 Rocky Mountain 11.9 18.8 7.9 9.3 Colorado 12.3 7.4 5.8 9.8 Idaho 9.4 72.4 2.1 10.7 Montana 19.9 31.4 NA 7.5 Utah 9.9 8.9 13.8 8.7 Wyoming NA NA 10.4 8.8 Far West 7.9 11.3 (3.0) 9.5 Alaska NA 3.9 NA 92.1 California 7.4 12.2 1.1 7.1 Hawaii 2.7 16.7	West Virginia	12.5	4.5	2.1	8.6
Arizona 77.3 15.8 11.0 20.8 Arizona 77.3 15.8 11.0 20.8 New Mexico 28.8 5.1 9.7 18.2 Oklahoma 19.8 58.2 10.4 15.2 Texas NA NA 10.1 8.8 Rocky Mountain 11.9 18.8 7.9 9.3 Colorado 12.3 7.4 5.8 9.8 Idaho 9.4 72.4 2.1 10.7 Montana 19.9 31.4 NA 7.5 Utah 9.9 8.9 13.8 8.7 Wyoming NA NA 10.4 8.8 Far West 7.9 11.3 (3.0) 9.5 Alaska NA 3.9 NA 92.1 California 7.4 12.2 1.1 7.1 Hawaii 2.7 16.7 13.9 12.6 Nevada NA NA 0.4 <td>Southwest</td> <td>40.9</td> <td>26.8</td> <td>10.3</td> <td>12.0</td>	Southwest	40.9	26.8	10.3	12.0
New Mexico 28.8 5.1 9.7 18.2 Oklahoma 19.8 58.2 10.4 15.2 Texas NA NA 10.1 8.8 Rocky Mountain 11.9 18.8 7.9 9.3 Colorado 12.3 7.4 5.8 9.8 Idaho 9.4 72.4 2.1 10.7 Montana 19.9 31.4 NA 7.5 Utah 9.9 8.9 13.8 8.7 Wyoming NA NA 10.4 8.8 Far West 7.9 11.3 (3.0) 9.5 Alaska NA 3.9 NA 92.1 California 7.4 12.2 1.1 7.1 Hawaii 2.7 16.7 13.9 12.6 Nevada NA NA 6.4 9.1 Oregon 14.0 4.4 NA 14.1	Arizona	77.3	15.8	11.0	20.8
Oklahoma 19.8 58.2 10.4 15.2 Texas NA NA 10.1 8.8 Rocky Mountain 11.9 18.8 7.9 9.3 Colorado 12.3 7.4 5.8 9.8 Idaho 9.4 72.4 2.1 10.7 Montana 19.9 31.4 NA 7.5 Utah 9.9 8.9 13.8 8.7 Wyoming NA NA 10.4 8.8 Far West 7.9 11.3 (3.0) 9.5 Alaska NA 3.9 NA 92.1 California 7.4 12.2 1.1 7.1 Hawaii 2.7 16.7 13.9 12.6 Nevada NA NA 6.4 9.1 Oregon 14.0 4.4 NA 14.1	New Mexico	28.8	5.1	9.7	18.2
Texas NA NA 10.1 8.8 Rocky Mountain 11.9 18.8 7.9 9.3 Colorado 12.3 7.4 5.8 9.8 Idaho 9.4 72.4 2.1 10.7 Montana 19.9 31.4 NA 7.5 Utah 9.9 8.9 13.8 8.7 Wyoming NA NA 10.4 8.8 Far West 7.9 11.3 (3.0) 9.5 Alaska NA 3.9 NA 92.1 California 7.4 12.2 1.1 7.1 Hawaii 2.7 16.7 13.9 12.6 Nevada NA NA 6.4 9.1 Oregon 14.0 4.4 NA 14.1	Oklahoma	19.8	58.2	10.4	15.2
Rocky Mountain 11.9 18.8 7.9 9.3 Colorado 12.3 7.4 5.8 9.8 Idaho 9.4 72.4 2.1 10.7 Montana 19.9 31.4 NA 7.5 Utah 9.9 8.9 13.8 8.7 Wyoming NA NA 10.4 8.8 Far West 7.9 11.3 (3.0) 9.5 Alaska NA 3.9 NA 92.1 California 7.4 12.2 1.1 7.1 Hawaii 2.7 16.7 13.9 12.6 Nevada NA NA 6.4 9.1 Oregon 14.0 4.4 NA 14.1	Texas	NA	NA	10.1	8.8
Colorado 12.3 7.4 5.8 9.8 Idaho 9.4 72.4 2.1 10.7 Montana 19.9 31.4 NA 7.5 Utah 9.9 8.9 13.8 8.7 Wyoming NA NA 10.4 8.8 Far West 7.9 11.3 (3.0) 9.5 Alaska NA 3.9 NA 92.1 California 7.4 12.2 1.1 7.1 Hawaii 2.7 16.7 13.9 12.6 Nevada NA NA 6.4 9.1 Oregon 14.0 4.4 NA 14.1	Rocky Mountain	11.9	18.8	7.9	9.3
Idaho 9.4 72.4 2.1 10.7 Montana 19.9 31.4 NA 7.5 Utah 9.9 8.9 13.8 8.7 Wyoming NA NA 10.4 8.8 Far West 7.9 11.3 (3.0) 9.5 Alaska NA 3.9 NA 92.1 California 7.4 12.2 1.1 7.1 Hawaii 2.7 16.7 13.9 12.6 Nevada NA NA 0.4 9.1 Oregon 14.0 4.4 NA 14.1	Colorado	12.3	7.4	5.8	9.8
Montana 19.9 31.4 NA 7.5 Utah 9.9 8.9 13.8 8.7 Wyoming NA NA 10.4 8.8 Far West 7.9 11.3 (3.0) 9.5 Alaska NA 3.9 NA 92.1 California 7.4 12.2 1.1 7.1 Hawaii 2.7 16.7 13.9 12.6 Nevada NA NA 6.4 9.1 Oregon 14.0 4.4 NA 14.1	Idaho	9.4	72.4	2.1	10.7
Utah 9.9 8.9 13.8 8.7 Wyoming NA NA 10.4 8.8 Far West 7.9 11.3 (3.0) 9.5 Alaska NA 3.9 NA 92.1 California 7.4 12.2 1.1 7.1 Hawaii 2.7 16.7 13.9 12.6 Nevada NA NA 6.4 9.1 Oregon 14.0 4.4 NA 14.1	Montana	19.9	31.4	NA	7.5
Wyoming NA NA 10.4 8.8 Far West 7.9 11.3 (3.0) 9.5 Alaska NA 3.9 NA 92.1 California 7.4 12.2 1.1 7.1 Hawaii 2.7 16.7 13.9 12.6 Nevada NA NA 6.4 9.1 Oregon 14.0 4.4 NA 14.1	Utah	9.9	8.9	13.8	8.7
Far West 7.9 11.3 (3.0) 9.5 Alaska NA 3.9 NA 92.1 California 7.4 12.2 1.1 7.1 Hawaii 2.7 16.7 13.9 12.6 Nevada NA NA 6.4 9.1 Oregon 14.0 4.4 NA 14.1	Wyoming	NA	NA	10.4	8.8
Alaska NA 3.9 NA 92.1 California 7.4 12.2 1.1 7.1 Hawaii 2.7 16.7 13.9 12.6 Nevada NA NA 6.4 9.1 Oregon 14.0 4.4 NA 14.1	Far West	7.9	11.3	(3.0)	9.5
California 7.4 12.2 1.1 7.1 Hawaii 2.7 16.7 13.9 12.6 Nevada NA NA 6.4 9.1 Oregon 14.0 4.4 NA 14.1	Alaska	NA	3.9	NA	92.1
Hawaii 2.7 16.7 13.9 12.6 Nevada NA NA 6.4 9.1 Oregon 14.0 4.4 NA 14.1 Washington NA NA (27.4) 0.6	California	7.4	12.2	1.1	7.1
Nevada NA NA 6.4 9.1 Oregon 14.0 4.4 NA 14.1 Washington NA NA (27.1) 0.5	Hawaii	2.7	16.7	13.9	12.6
Oregon 14.0 4.4 NA 14.1 Washington NA NA (27.1) 0.6	Nevada	NA	NA	6.4	9.1
	Oregon	14.0	4.4	NA	14.1
	Washington	NA	NA	(27.1)	0.6

Moreover, lawmakers cut taxes and allowed temporary tax increases to expire in a number of states. Such changes will limit revenue growth compared to what would otherwise be expected, even if the economy performs well.

As always, the outlook for state revenues depends primarily on the economy. If another recession emerges — a possibility, but not yet likely, according to most economists — tax collections could move back into negative territory even before making up for the deep losses of the Great Recession. A variety of factors appear to make continuation of weaker growth the most likely scenario for the coming year. Such factors include continued troubles in housing markets, weak consumer confidence, significant economic challenges elsewhere in the global marketplace, and small chance of any major stimulative action in Washington.

In such an environment, state revenues might be expected to rise at a pace that would match the relatively modest expenditure growth most states built into their fiscal 2012 budgets. If the economy does falter in coming months, however, budget shortfalls and midyear spending cuts would likely return to state capitals as well.

	Table 10. State Tax Revenue, FY 2010 and FY 2011 (\$ in millions)							
	J	July 2009	June 2010			July 2010 -	June 2011	
	PIT	CIT	Sales	Total	PIT	CIT	Sales	Total
United States	235,423	38,308	224,480	697,336	262,178	43,161	234,809	155,570
	5 769	3,224 508	9,071 3,1/16	4 2,907 12 344	21,104 6.475	3,373 673	3 252	40,020 13,464
Maine	1 303	175	3,140 000	3 /78	1 /21	200	3,232 1 003	3 666
Massachusetts	10 128	1 835	4 626	19 874	1,421	1 938	4 878	21 937
New Hampshire	82	500	4,020 NA	2,160	83	520	4,070 NA	2,183
Rhode Island	910	122	798	2,563	1.026	130	812	2,705
Vermont	489	85	311	2,488	556	105	326	2,670
Mid-Atlantic	61,679	8,459	30,812	132,346	66,762	9,801	32,145	145,688
Delaware	853	142	NA	2,763	962	290	NA	2,991
Maryland	6,200	891	3,754	14,970	6,240	776	3,897	15,476
New Jersey	10,323	2,047	7,898	25,902	11,234	2,344	7,525	28,678
New York	34,950	3,729	10,763	58,195	38,494	4,412	11,772	66,197
Pennsylvania	9,352	1,649	8,397	30,516	9,831	1,978	8,952	32,346
Great Lakes	32,346	4,971	32,954	101,428	38,249	6,204	34,982	111,009
Illinois	9,433	2,687	6,860	27,783	12,302	3,657	7,421	32,316
Indiana	3,868	597	5,941	13,609	4,584	717	6,270	14,713
Michigan	5,366	693	9,140	22,239	6,158	721	9,413	23,308
Ohio	7,887	142	7,069	23,428	8,820	237	7,769	25,325
Wisconsin	5,792	852	3,944	14,369	6,386	872	4,109	15,346
Plains	17,740	1,741	14,115	47,422	19,541	2,149	15,167	52,545
lowa	2,470	186	1,964	6,326	2,664	250	2,082	6,791
Kansas	2,688	352	2,153	6,496	2,706	252	2,487	7,444
Minnesota	6,458	722	4,427	17,209	7,482	1,004	4,657	18,966
Missouri	4,327	207	2,919	9,736	4,534	324	2,973	10,143
Nebraska	1,495	154	1,307	3,705	1,722	145	1,383	4,015
North Dakota	304	88	604	2,645	433	161	//6	3,822
South Dakota	NA 20.040	31	742	1,304	NA 42 500	15	808	1,364
Alabama	39,949	1,907	54 ,/1/	145,308	43,500	8,057	57,131	152,707
Alabama	2,488	427	2,007	8,018	2,763	411	2,104	8,449
Florida	2,091	1 703	17 535	21 520	2,270 NA	1 870	18 378	22 507
Georgia	7 022	685	17,555	14 666	7 673	672	5 105	32,307 15 774
Kentucky	3 154	384	2 794	9 562	3 418	517	2 896	10 201
Louisiana	2 250	435	2,734	8 4 2 6	2 388	264	2,030	8 505
Mississinni	1 352	316	2,075	6 292	1,398	348	2,001	6 618
North Carolina	9 134	1 294	5 857	21 481	9,869	1 092	6 185	22,370
South Carolina	2,179	129	2,725	6.729	2,408	209	2,794	7.181
Tennessee	172	902	6,177	10.457	190	1.069	6.468	11.021
Virginia	8.659	790	3.543	16.261	9.531	798	3.461	17.285
West Virginia	1,447	366	1,096	4,689	1,593	431	1,148	5,131
Southwest	5,155	686	28,682	61,485	6,103	1,376	30,990	67,493
Arizona	2,101	413	5,329	10,827	2,711	852	5,695	12,238
New Mexico	787	53	1,719	4,172	914	168	1,896	4,904
Oklahoma	2,267	219	1,982	7,024	2,478	356	2,192	7,743
Texas	NA	NA	19,652	39,461	NA	NA	21,207	42,607
Rocky Mountain	7,978	798	5,413	20,409	8,821	925	5,877	22,302
Colorado	4,089	360	2,042	8,249	4,541	384	2,174	8,989
Idaho	1,069	98	1,127	2,952	1,169	170	1,187	3,262
Montana	715	93	NA	2,143	813	124	NA	2,304
Utah	2,105	246	1,639	5,092	2,298	248	1,844	5,476
Wyoming	NA	NA	605	1,974	NA	NA	673	2,272
Far West	51,895	10,523	47,916	145,971	58,036	11,074	48,245	157,200
Alaska	NA	643	NA	4,512	NA	727	NA	5,278
California	45,422	9,446	33,433	107,309	51,302	9,804	33,621	116,025
Hawaii	1,528	80	2,316	4,828	1,241	74	2,496	4,821
Nevada	NA	NA	2,559	5,922	NA	NA	2,713	6,132
Oregon	4,946	354	NA	7,272	5,493	469	NA	8,108
Washington	NA	NA	9,607	16,128	NA	NA	9,416	16,836
Source: U.S. Censi	us Bureau.							

Table 11. FY Tax Revenue by Major Tax								
FY 2010 vs. FY 2011, Percent Change								
	PIT	CIT	Sales	Total				
United States	11.4	12.7	4.6	8.4				
New England	13.3	10.9	4.1	8.7				
Connecticut	12.2	32.5	3.4	9.1				
Maine	9.0	19.2	1.4	5.4				
Massachusetts	14.6	5.6	5.5	10.4				
New Hampshire	0.9	4.0	NA	1.1				
Rhode Island	12.7	6.8	1.7	5.6				
Vermont	13.7	23.4	4.7	7.3				
Mid-Atlantic	82	15.9	4.3	10.1				
Delaware	12.8	104.0	NA	83				
Maryland	0.6	(13.0)	3.8	3.4				
Now Jorsov	0.0 8 8	14.5	(4.7)	10.7				
New York	10.0	18.3	(4.7)	13.7				
Reprovilvanja	5 1	20.0	5.4	6.0				
Pennsylvania	0.1	20.0	0.0	0.0				
Great Lakes	18.3	24.8	6.2	9.4				
IIIInois In d'an a	30.4	30.1	8.2	10.3				
Indiana	18.5	20.1	5.5	8.1				
Michigan	14.8	4.0	3.0	4.8				
Ohio	11.8	66.7	9.9	8.1				
Wisconsin	10.3	2.4	4.2	6.8				
Plains	10.2	23.5	7.5	10.8				
Iowa	7.9	34.3	6.0	7.3				
Kansas	0.7	(28.5)	15.5	14.6				
Minnesota	15.9	39.1	5.2	10.2				
Missouri	4.8	56.4	1.8	4.2				
Nebraska	15.2	(6.1)	5.9	8.4				
North Dakota	42.6	81.8	28.6	44.5				
South Dakota	NA	(51.2)	8.9	4.5				
Southeast	8.9	1.9	4.4	5.0				
Alabama	11.0	(3.8)	4.7	5.4				
Arkansas	8.6	(2.2)	4.7	5.6				
Florida	NA	4.3	4.8	3.1				
Georgia	9.3	(1.8)	6.8	7.6				
Kentuckv	8.3	34.6	3.7	6.7				
Louisiana	6.1	(39.5)	7.5	0.9				
Mississippi	3.3	10.0	2.3	5.2				
North Carolina	8.1	(15.6)	5.6	4.1				
South Carolina	10.5	62.3	2.5	67				
Tennessee	9.9	18.5	4.7	5.4				
Virginia	10.1	1 1	(2.3)	63				
West Virginia	10.1	17.6	4.8	0.0				
Southwost	19.1	100.5	4.0 8.0	0.4				
Arizona	20.0	106.1	6.0	13.0				
Now Movico	29.0	215.5	10.3	17.5				
Oklahoma	0.2	210.0 62.1	10.5	10.2				
Taxaa	9.5	02.1	7.0	10.2				
Reality Mountain	10.6	16.0	7.9	0.0				
	10.0	10.0	0.0	9.3				
	11.0	0.5	6.4	9.0				
Idano	9.4	73.1	5.4	10.5				
Montana	13.7	33.0	NA	7.5				
Utah	9.2	0.7	12.5	7.5				
Wyoming	NA	NA	11.2	15.1				
Far West	11.8	5.2	0.7	7.7				
Alaska	NA	13.1	NA	17.0				
California	12.9	3.8	0.6	8.1				
Hawaii	(18.8)	(7.3)	7.7	(0.1)				
Nevada	NA	NA	6.0	3.5				
Oregon	11.1	32.5	NA	11.5				
Washington	NA	NA	(2.0)	4.4				
Source: U.S. Census Bureau.								

About The Nelson A. Rockefeller Institute of Government's Fiscal Studies Program

The Nelson A. Rockefeller Institute of Government, the public policy research arm of the University at Albany, State University of New York, was established in 1982 to bring the resources of the 64-campus SUNY system to bear on public policy issues. The Institute is active nationally in research and special projects on the role of state governments in American federalism and the management and finances of both state and local governments in major areas of domestic public affairs.

The Institute's Fiscal Studies Program, originally called the Center for the Study of the States, was established in May 1990 in response to the growing importance of state governments in the American federal system. Despite the ever-growing role of the states, there is a dearth of high-quality, practical, independent research about state and local programs and finances.

The mission of the Fiscal Studies Program is to help fill this important gap. The Program conducts research on trends affecting all 50 states and serves as a national resource for public officials, the media, public affairs experts, researchers, and others.

This report was researched and written by Lucy Dadayan, senior policy analyst. Robert B. Ward, deputy director of the Institute, directs the Fiscal Studies Program. Rachel Jones, graduate research assistant, assisted with data collection. Michael Cooper, the Rockefeller Institute's director of publications, did the layout and design of this report, with assistance from Michele Charbonneau.

You can contact Lucy Dadayan at dadayanl@rockinst.org.

T

Endnotes

- 1 We made adjustments to Census Bureau data for twelve states Georgia, Hawaii, Kansas, Massachusetts, Mississippi, Nevada, New Hampshire, New Jersey, New Mexico, Rhode Island, Washington, and Wisconsin — based upon data and information provided to us directly by these states. These revisions together account for some noticeable differences between the Census Bureau figures and the Rockefeller Institute estimates.
- 2 We have adjusted the historical data for local property tax revenue as reported by the Census Bureau, revising the data for the third quarter of 2008 and earlier periods upward by 7.7 percent, consistent with the higher level of property tax revenue in the new sample compared with the previous sample, as reported in the Census Bureau's "bridge study." For more information on methodological changes to the local property tax and the results of the bridge study, please see: http://www2.census.gov/govs/gtax/bridgestudy.pdf.
- 3 Preliminary figures for July-August 2011 are not available for the following nine states: Alaska, Delaware, Hawaii, Minnesota, Nevada, New Mexico, North Dakota, Utah, and Wyoming. Total tax collections for these nine states combined represent about 6-8 percent of nationwide tax collections. Therefore, it is unlikely that the nationwide picture for collections during these two months will change once we have complete data for all 50 states for the months of July and August of 2011.
- 4 See Bureau of Economic Analysis, National Income and Products Accounts Table (Table 1.1.11).
- 5 For a technical discussion of these indexes and their national counterpart, see Theodore M. Crone and Alan Clayton-Matthews, "Consistent Economic Indexes for the 50 States," *Review of Economics and Statistics*, 87 (2005): 593-603; Theodore M. Crone, "What a New Set of Indexes Tells Us About State and National Business Cycles," *Business Review*, Federal Reserve Bank of Philadelphia (First Quarter 2006); and James H. Stock and Mark W. Watson, "New Indexes of Coincident and Leading Economic Indicators," *NBER Macroeconomics Annual* (1989): 351-94. The data and several papers are available at www.philadelphiafed.org/econ/indexes/coincident.
- 6 Rockefeller Institute analysis of data from the National Association of State Budget Officers and from reports in several individual states.
- 7 See "State Tax Update: August 2011 (preliminary report)," National Conference of State Legislatures, August 2011.
- 8 This treats the 1980-82 "double-dip" recession as a single long recession.
- 9 Ibid.
- 10 Michael Cooper, "Warning by States as Tax Revenues Fail to Rebound," *The New York Times*, October 20, 2011.

Adjustments to Census Bureau Tax Collection Data

The numbers in this report differ somewhat from those released by the Bureau of the Census at the end of September. For reasons we describe below, we have adjusted Census data for selected states to arrive at figures that we believe are best-suited for our purpose of examining underlying economic and fiscal conditions. As a result of these adjustments, we report a year-over-year increase in tax collections of 10.8 percent in the second quarter, compared with the 10.1 percent increase that can be computed from data on the Census Bureau's Web site (www.census.gov/govs/www/qtax.html). In this section we explain how and why we have adjusted Census Bureau data, and the conse-quences of these adjustments.

The Census Bureau and the Rockefeller Institute engage in two related efforts to gather data on state tax collections, and we communicate frequently in the course of this work. The Census Bureau has a highly rigorous and detailed data collection process that entails a survey of state tax collection officials, coupled with Web and telephone follow-up. It is designed to produce, after the close of each quarter, comprehensive tax collection data that, in their final form after revisions, are highly comparable from state to state. These data abstract from the fund structures of individual states (e.g., taxes will be counted regardless of whether they are deposited to the general fund or to a fund dedicated for other purposes such as education, transportation, or the environment).

The Census Bureau's data collection procedure is of high quality but is labor-intensive and time-consuming. States that do not report in time, or do not report fully, or that have unresolved questions, may be included in the Census Bureau data on an estimated basis, in some cases with data imputed by the Census Bureau. These imputations can involve methods such as assuming that collections for a missing state in the current quarter are the same as those for the same state in a previous quarter, or assuming that collections for a tax not yet reported in a given state will have followed the national pattern for that tax. In addition, state accounting and reporting for taxes can change from one quarter to another, complicating the task of reporting taxes on a consistent basis. For these reasons, some of the initial Census Bureau data for a quarter may reflect estimated amounts or amounts with unresolved questions, and will be revised in subsequent quarters when more data are available. As a result, the historical data from the Census Bureau are comprehensive and quite comparable across states, but on occasion amounts reported for the most recent quarter may not reflect all important data for that quarter.

The Rockefeller Institute also collects data on tax revenue but in a different way and for different reasons. Because historical Census Bureau data are comprehensive and quite comparable, we rely almost exclusively on Census data for our historical analysis. Furthermore, in recent years Census Bureau data have become far more timely and where practical we use them for the most recent quarter as well, although we supplement Census data for certain purposes. We collect our own data on a monthly basis so that we can get a more current read on the economy and state finances. For example, as this report goes to print, we have data on tax collections in July and August in 41 states — not enough to use as the basis for a comprehensive report, but useful in understanding what is happening to state finances.

In addition, we collect certain information that is not available in the Census Data — figures on withholding tax collections and payments of estimated income tax, both of which are important to understanding income tax collections more fully.

Our main uses for the data we collect are to report more frequently and currently on state fiscal conditions, and to report on the income tax in more detail.

Ordinarily there are not major differences between our data for a quarter and the Census data, so when we do a full quarterly report we use the Census data without adjustment. But in the April-June quarter there were enough large differences for some states that we decided to adjust the Census data. Table 12 shows the year-over-year percent change in national tax collections for the following

sources: (1) preliminary figures collected by the Rockefeller Institute that appeared in our "Data Alert" dated September 1, 2011; (2) preliminary figures as reported by the Census Bureau; and (3) the Census Bureau's preliminary figures with selected adjustments by the Rockefeller Institute.

Table 12. Rockefeller Institute Versus Census Bureau Tax Revenue By Major Tax							
April-June, 2010 to 2011, Percent Change							
	PIT	CIT	Sales	Total			
RIG Data Alert	16.5	16.5	5.9	11.4			
Census Bureau Preliminary	16.3	20.4	4.8	10.1			
Census Bureau Preliminary with RIG Adjustments	16.5	19.1	2.9	10.8			

The last set of numbers with our adjustments is what we use as the basis for this report. We make such adjustments for Georgia, Hawaii, Kansas, Massachusetts, Mississippi, New Hampshire, New Jersey, New Mexico, Nevada, Rhode Island, Washington, and Wisconsin. For 10 of these 12 states the Census Bureau had not received a response in time for its publication and so used imputed data that will be revised in later reports. However, the Institute obtained data from all ten; these data may not be as comprehensive as what would be used by the Census Bureau, but we believe they provide a better picture of fiscal conditions than imputed data. In addition, the Census Bureau reported preliminary figures for Wisconsin that did not include accruals for the quarter, resulting in large quarter-over-quarter declines in tax collections for the state. For Wisconsin, more recent information was then obtained by the Rockefeller Institute. Finally, we revised sales and total tax collections for Nevada based on information obtained from state officials.