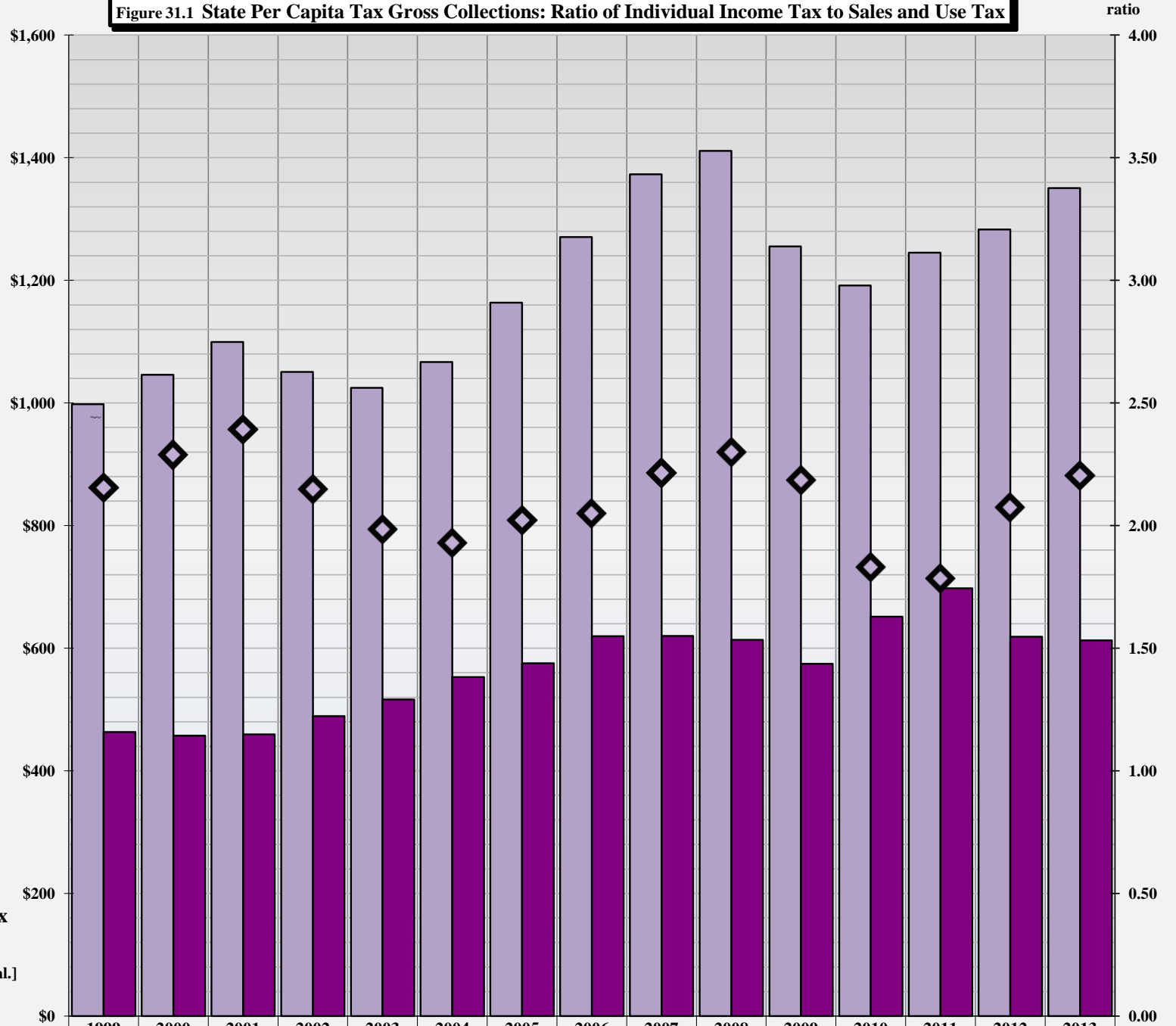


STATE SALES AND USE TAX STATISTICS

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



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

[Per capita tax collections should be interpreted as a reflection of the portion of tax imposed (collected) on behalf of each individual.]

Fiscal year ended	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Per capita gross individual income tax collections	\$998	\$1,046	\$1,099	\$1,050	\$1,025	\$1,067	\$1,164	\$1,271	\$1,373	\$1,411	\$1,255	\$1,192	\$1,245	\$1,283	\$1,350
Per capita gross sales & use tax collections	\$463	\$457	\$460	\$489	\$516	\$553	\$576	\$620	\$620	\$614	\$575	\$651	\$698	\$619	\$613
Ratio of per capita income tax to per capita sales & use tax	2.15	2.29	2.39	2.15	1.98	1.93	2.02	2.05	2.21	2.30	2.18	1.83	1.78	2.07	2.20