



NATIONAL CONFERENCE *of* STATE LEGISLATURES

Snapshots on State Personal Income Tax Collections

4/18/2016

Introduction

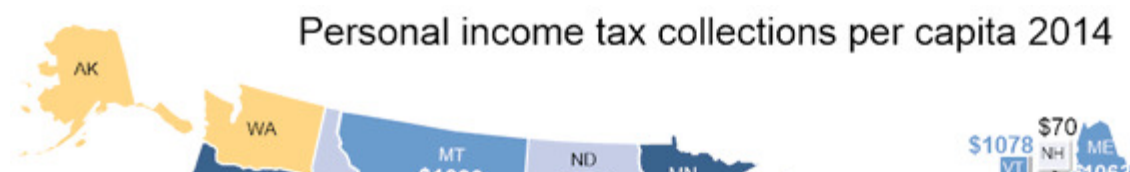
April is the time of the year when personal income taxes enter the public consciousness. Individuals concern themselves with meeting the filing deadline, policymakers concern themselves with how state revenue projections will meet actual revenue collections.

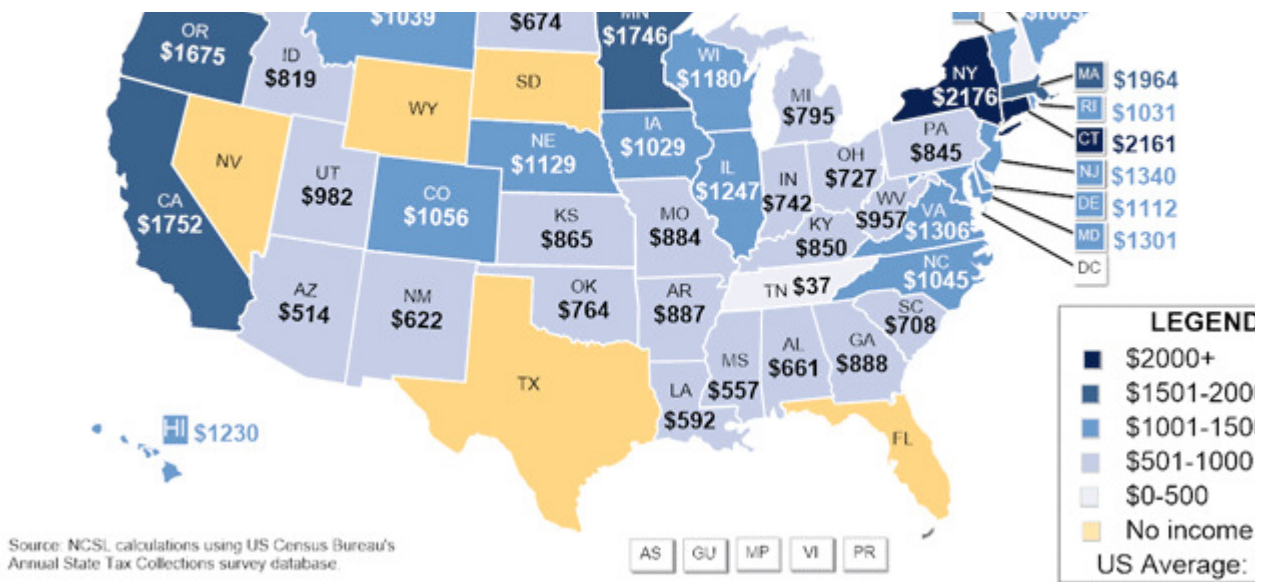
This article presents overview data on state personal income taxes (PIT) and the income tax collections of states in 2014, the most recent complete year of state revenue that personal income taxes comprise, as well as the long-term trend from 1994-2014.

Personal Income Tax Collections Per Capita

In 2014, states collected more than \$310 billion in personal income taxes. However, the amount of tax collections varies significantly by state. Alaska, Nevada, North Dakota, Texas, Washington, and Wyoming—do not have a personal income tax.

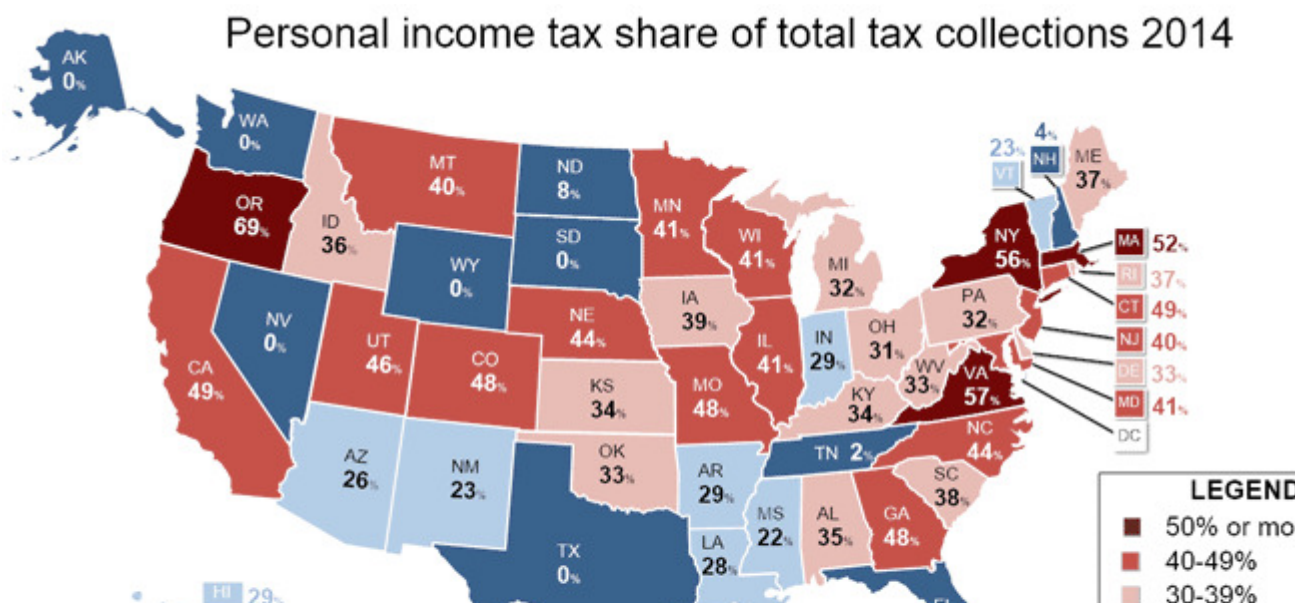
Among states that do collect a personal income tax, Tennessee and New Hampshire collect the lowest amount of PIT per capita, at \$110 and \$70, respectively. New York collects the most PIT per capita, at \$2,176, with California at \$1,100. See the map below for a full data visualization of PIT collections per capita in 2014.





States' Reliance on Personal Income Tax Collections

Just as states vary in the amount of personal income tax that they collect, each state's reliance on the PI collections that came from the PIT in 2014 by state. Oregon, which does not have a sales tax, received 69% of its total tax collections from the PIT. New York and Virginia all get more than half of tax collections from the PIT. New Hampshire and Tennessee PIT because each only taxes dividends and interest income.

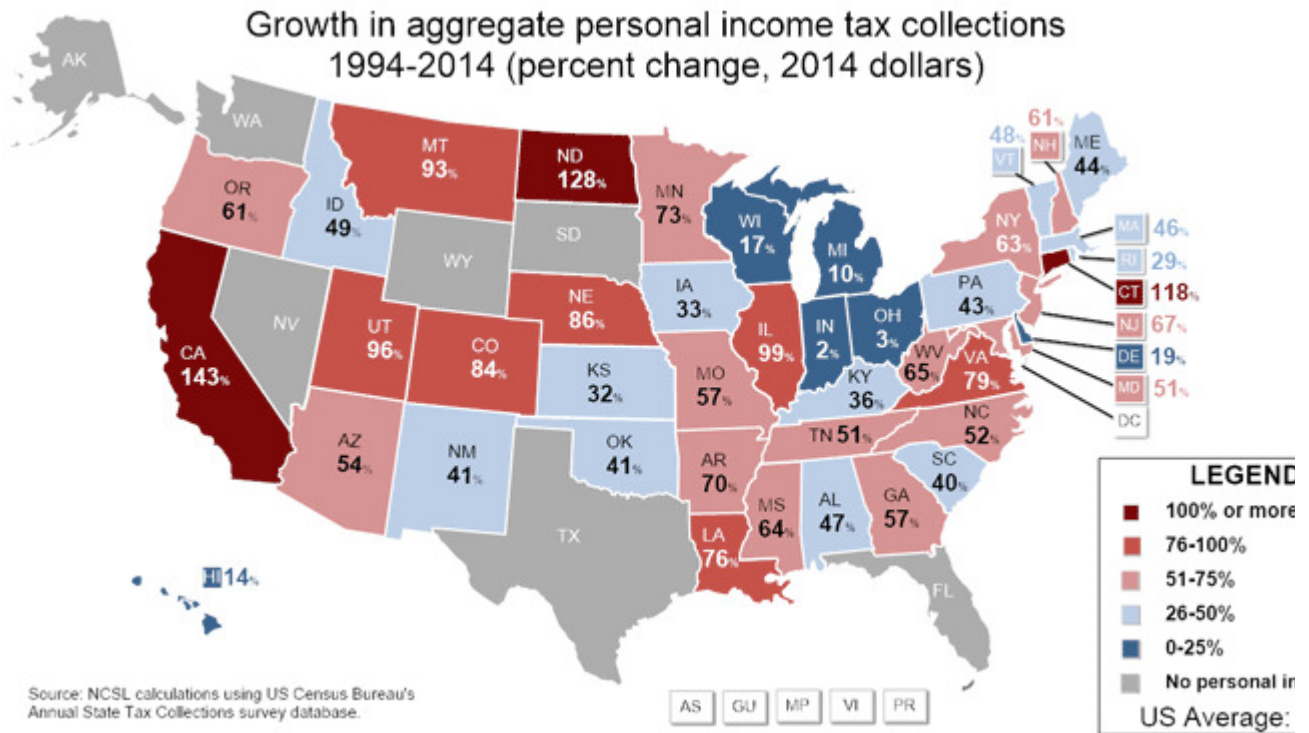




Growth in Personal Income Tax Collections

Aggregate personal income tax collections increased in all states from 1994 to 2014. However, the magnitude of change varies widely. The map below presents the percent change in aggregate personal income tax collections in all states between 1994 and 2014 in inflation-adjusted dollars.

In real terms, California's PIT collections have grown the most—over 140 percent. California has also more than doubled their PIT collections over the 20 years. Hawaii experienced just two and three percent growth in PIT collections in real terms. Other states also realized less than 15 percent growth in their PIT collections. Changes in aggregate personal income tax collections are affected by policy changes in the structure, rates, and base of PIT laws. So too have relative



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