

# Total state and local business taxes

State-by-state estimates for fiscal year 2009

March 2010

# Total state and local business taxes in FY2009

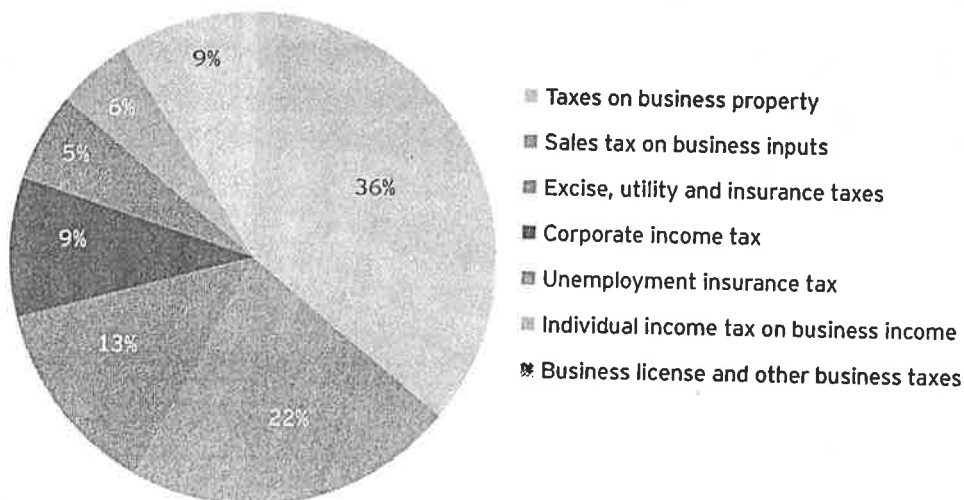
Businesses paid US\$590 billion in total state and local taxes in FY2009, as presented in Table 1.<sup>1</sup> This section describes the business taxes in more detail and highlights the results.

**Table 1. Total state and local business taxes, FY2008-FY2009, (US\$billions)**

Business tax	2008	2009	% Total Taxes	One-Year Change
Property taxes on business property	\$209.6	\$215.3	36.5%	2.7%
General sales taxes on business inputs	133.2	126.9	21.5	-4.7
Corporate income tax	58.1	50.6	8.6	-13.0
Unemployment insurance	32.5	30.7	5.2	-5.5
Business and corporate license	37.5	38.3	6.5	2.3
Individual income tax on business income	37.6	32.3	5.5	-14.1
Public utility taxes	28.0	28.8	4.9	2.9
Excise taxes	29.2	26.3	4.5	-9.9
Insurance premiums taxes	16.4	15.6	2.6	-5.2
Other business taxes	29.1	25.2	4.3	-13.3
<b>Total business taxes</b>	<b>\$611.1</b>	<b>\$590.0</b>	<b>100.0%</b>	<b>-3.5%</b>

Figures may not appear to sum due to rounding.

**Figure 1. Composition of total state and local business taxes, FY2009**





**Table 5. State and local business taxes, by major tax type, FY2009 (US\$billions)**

State	Property tax	Sales tax	Excise and gross receipts	Corporate income	Individual income tax on business income	Unemp. insurance tax	License and other	Total business tax
Alabama	\$1.5	\$1.3	\$1.5	\$0.5	\$0.3	\$0.2	\$1.1	\$6.5
Alaska	0.6	--	0.1	0.6	--	0.1	3.9	5.4
Arizona	4.1	3.5	1.0	0.6	0.2	0.3	0.6	10.3
Arkansas	1.0	1.2	0.5	0.3	0.3	0.3	0.3	3.9
California	18.8	18.4	8.2	12.3	6.7	4.7	8.1	77.2
Colorado	3.5	2.4	0.6	0.3	0.7	0.4	0.7	8.6
Connecticut	3.1	1.5	0.7	0.4	0.6	0.6	0.2	7.2
Delaware	0.3	--	0.2	0.2	0.1	0.1	1.1	2.0
Florida	14.4	6.6	8.4	1.8	--	0.9	2.3	34.5
Georgia	5.6	4.0	1.4	0.7	1.0	0.5	0.8	13.9
Hawaii	0.8	0.8	0.5	0.1	0.1	0.1	0.2	2.6
Idaho	0.7	0.3	0.2	0.1	0.2	0.1	0.2	1.9
Illinois	10.7	3.7	4.4	2.8	1.1	1.7	2.1	26.4
Indiana	4.4	2.0	0.5	0.8	0.6	0.5	0.4	9.3
Iowa	2.8	1.0	0.4	0.2	0.4	0.4	0.3	5.6
Kansas	2.5	1.3	0.5	0.4	0.4	0.2	0.3	5.6
Kentucky	1.6	1.3	1.3	0.5	0.5	0.4	0.7	6.3
Louisiana	2.4	4.2	0.8	0.6	0.5	0.2	1.4	10.1
Maine	1.6	0.4	0.2	0.1	0.2	0.1	0.2	2.8
Maryland	2.4	1.6	1.7	0.8	0.9	0.4	1.5	9.3
Massachusetts	5.9	1.5	0.8	1.9	1.2	1.5	0.5	13.3
Michigan	8.8	3.2	1.2	0.7	0.7	1.4	0.8	16.9
Minnesota	3.6	1.9	1.4	0.8	0.8	0.8	0.7	10.1
Mississippi	1.8	1.1	0.4	0.3	0.2	0.1	0.4	4.4
Missouri	2.8	2.1	1.2	0.3	0.6	0.6	0.8	8.4
Montana	0.8	--	0.2	0.2	0.1	0.1	0.5	1.9
Nebraska	1.6	0.9	0.3	0.2	0.3	0.1	0.3	3.7
Nevada	1.8	1.2	0.9	--	--	0.3	1.5	5.8
New Hampshire	1.6	--	0.3	0.5	0.0	0.1	0.2	2.7
New Jersey	8.3	3.2	1.9	2.4	1.1	1.9	1.2	20.0
New Mexico	0.6	1.5	0.4	0.3	0.1	0.1	1.1	3.9
New York	21.9	11.6	4.2	10.5	4.8	2.4	1.6	56.9
North Carolina	3.7	2.6	1.8	0.9	1.0	0.9	1.1	12.0
North Dakota	0.5	0.3	0.2	0.1	0.1	0.1	0.9	2.2
Ohio	8.4	3.8	2.7	1.2	1.4	1.1	2.5	21.2
Oklahoma	1.2	2.0	0.6	0.3	0.4	0.1	1.5	6.2
Oregon	2.0	--	0.5	0.3	0.6	0.6	0.9	4.9
Pennsylvania	8.0	3.4	3.0	1.7	1.5	2.1	3.1	22.8
Rhode Island	1.2	0.4	0.3	0.1	0.1	0.2	0.1	2.3
South Carolina	3.0	0.9	0.6	0.2	0.3	0.3	0.7	6.0
South Dakota	0.7	0.5	0.1	0.0	--	0.0	0.1	1.6
Tennessee	3.1	2.8	1.1	0.8	0.0	0.4	1.2	9.5
Texas	23.1	14.0	6.4	--	--	1.1	9.2	53.7
Utah	1.2	0.8	0.5	0.3	0.2	0.1	0.3	3.5
Vermont	0.8	0.1	0.2	0.1	0.1	0.1	0.0	1.4
Virginia	4.8	1.6	2.0	0.6	0.8	0.3	1.5	11.7
Washington	3.2	7.1	2.5	--	--	1.0	0.9	14.7
West Virginia	1.0	0.3	0.7	0.4	0.2	0.1	0.7	3.5
Wisconsin	4.5	1.6	0.8	0.7	0.5	0.7	1.0	9.7
Wyoming	1.0	0.5	0.1	--	--	0.1	1.3	3.0
District of Columbia	1.3	0.4	0.3	0.4	0.2	0.1	0.1	2.8
United States	\$215.3	\$126.9	\$70.7	\$50.6	\$32.3	\$30.7	\$63.5	\$590.0

Figures may not appear to sum due to rounding.  
Source: Ernst & Young LLP calculations.

Total state and local business taxes State-by-state estimates for fiscal year 2009

**Appendix Table A-3. Composition of state and local business taxes, by type, FY2009**

State	Property Tax	Sales Tax	Excise and gross receipts	Corporate income	Unemployment insurance tax	Individual income tax	License and other	Total business taxes
Alabama	23.5%	19.8%	23.1%	7.6%	3.4%	5.2%	17.4%	100.0%
Alaska	11.5	0.0	2.3	11.7	2.3	0.0	72.3	100.0
Arizona	39.7	34.3	9.3	5.8	2.6	2.1	6.2	100.0
Arkansas	25.0	30.1	14.0	8.9	6.8	8.4	6.8	100.0
California	24.3	23.8	10.7	15.9	6.1	8.7	10.5	100.0
Colorado	40.4	28.1	7.0	3.8	4.4	8.0	8.4	100.0
Connecticut	43.4	20.4	9.7	5.8	8.4	8.8	3.5	100.0
Delaware	14.4	0.0	11.5	10.5	4.6	5.2	53.9	100.0
Florida	41.9	19.1	24.4	5.3	2.5	0.0	6.8	100.0
Georgia	40.4	28.5	10.1	5.0	3.6	7.0	5.4	100.0
Hawaii	32.5	31.1	19.9	3.0	2.2	5.2	6.1	100.0
Idaho	38.5	17.8	10.1	7.5	5.8	10.3	10.0	100.0
Illinois	40.5	14.0	16.6	10.4	6.3	4.1	8.0	100.0
Indiana	47.6	21.4	5.9	9.0	5.4	6.0	4.6	100.0
Iowa	50.0	18.2	6.9	4.3	6.5	7.9	6.2	100.0
Kansas	44.9	23.8	8.3	6.6	3.9	6.9	5.7	100.0
Kentucky	25.5	21.0	20.7	7.5	6.3	7.9	11.1	100.0
Louisiana	23.9	41.6	8.1	5.8	1.6	5.2	13.7	100.0
Maine	57.4	13.5	8.9	5.2	3.4	5.8	5.9	100.0
Maryland	26.1	16.7	18.2	8.7	4.4	9.9	16.0	100.0
Massachusetts	44.2	11.4	5.8	14.4	11.5	8.9	3.9	100.0
Michigan	52.0	18.7	7.1	4.2	8.6	4.4	5.0	100.0
Minnesota	36.2	19.2	13.9	7.8	7.9	7.9	7.1	100.0
Mississippi	40.8	25.6	9.3	7.4	2.4	4.8	9.7	100.0
Missouri	33.2	25.4	13.9	3.3	6.9	7.6	9.7	100.0
Montana	42.8	0.0	10.9	8.7	4.0	6.3	27.4	100.0
Nebraska	44.7	24.9	7.7	5.4	2.8	7.1	7.5	100.0
Nevada	30.9	21.2	15.4	0.0	5.7	0.0	26.8	100.0
New Hampshire	58.2	0.0	11.9	18.1	2.6	0.4	8.8	100.0
New Jersey	41.3	15.9	9.4	12.1	9.5	5.6	6.1	100.0
New Mexico	14.4	37.3	9.5	6.6	2.2	2.0	28.0	100.0
New York	38.5	20.4	7.3	18.4	4.2	8.4	2.8	100.0
North Carolina	30.9	21.9	15.3	7.5	7.1	8.0	9.4	100.0
North Dakota	24.8	13.9	8.3	5.9	2.3	3.7	41.1	100.0
Ohio	39.9	18.0	12.8	5.6	5.1	6.6	12.0	100.0
Oklahoma	20.1	32.3	9.2	5.6	2.3	7.1	23.5	100.0
Oregon	41.3	0.0	10.4	5.9	11.6	12.4	18.5	100.0
Pennsylvania	34.8	14.9	13.1	7.6	9.1	6.7	13.7	100.0
Rhode Island	51.2	16.0	12.6	4.6	7.9	4.3	3.4	100.0
South Carolina	49.9	15.6	9.7	4.0	4.4	4.2	12.2	100.0
South Dakota	42.4	34.2	9.4	3.1	1.7	0.0	9.3	100.0
Tennessee	32.8	29.6	11.2	8.6	4.7	0.4	12.6	100.0
Texas	42.9	26.0	11.9	0.0	2.0	0.0	17.1	100.0
Utah	34.0	22.1	14.6	9.8	3.6	6.2	9.6	100.0
Vermont	58.7	9.3	12.7	6.3	5.0	4.7	3.4	100.0
Virginia	41.3	13.5	17.0	5.4	2.8	7.0	13.0	100.0
Washington	21.7	48.2	17.0	0.0	7.0	0.0	6.1	100.0
West Virginia	29.6	9.2	20.2	12.0	4.1	5.0	19.9	100.0
Wisconsin	46.5	16.2	8.1	6.7	6.7	5.6	10.2	100.0
Wyoming	34.4	17.9	3.0	0.0	1.8	0.0	42.9	100.0
District of Columbia	47.4	12.9	10.4	13.8	4.3	8.6	2.7	100.0
United States	36.5%	21.5%	12.0%	8.6%	5.2%	5.5%	10.8%	100.0%

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Source: Ernst & Young LLP calculations.