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Georgia's Taxes Per Capita And Per $1,000 of Income: Comparisons and Trends

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Executive Summary

An important tax policy issue is Georgia's tax level relative to other states. Taxes are one factor in determining a state's economic competitiveness. Two commonly used measures of a state's tax level are taxes per capita and taxes per $1,000 of income. These are measures that allow easy comparisons over time and across states. But they do mask how taxes might differ by categories of households and firms. For example, taxes per capita could be the same in two states, but differ in how high-income versus low-income households are taxed, or in how businesses versus individuals are taxed. This report examines the trends in Georgia tax revenues from 1981-2002. Georgia's experience is compared to the average U.S. state as well as other southeastern neighbor states.

Georgia's Tax Revenue-Summary

Georgia has seen tremendous growth in its economy over the last 21 years.[A] With this growth has also come an increase in state tax revenues. Georgia collected $1,691 in total state and local taxes per capita in 1981.[B] However, by 2002 Georgia collected $2,816 in total state and local taxes per capita, a 67 percent increase. Total local tax collections grew by 102 percent in the period while state tax collections grew at a rate of 47 percent.

Total state and local taxes per $1,000 of personal income have grown at a much more modest rate in the period. Georgia's state and local tax collections per $1,000 of income rose from $91 to $98, an increase of only 8 percent in the same period. The difference in growth rates is obviously explained by the differential growth rates of personal income and population.

[A] In the period 1981-2002 Georgia increased its overall employment by 3.8 percent annually compared with 2.2 percent for the nation as a whole (U.S. Census 2005).
[B] All relevant 1981 data is inflation adjusted, with 2002 being the base year.

Tax Levels in Georgia and It's Neighbors

In the past 21 years, Georgia state and local tax revenue per capita has increased at a greater rate than most of its southeastern neighbors.[C] Georgia's state and local per capita tax revenue increased by 67 percent, second only to North Carolina's 70 percent. The lowest percent increase was Alabama which increased by 48 percent. This is considerably higher than the U.S. state average of 31 percent.

In terms of taxes per $1,000 of personal income Georgia also ranks high among its five neighbors. Georgia collects $98 in state and local taxes per $1,000 of personal income. This ranks highest among its five neighbors. Georgia collects $37 per $1,000 of personal income in state taxes. This ranks Georgia fourth of the six states.

State Share of Total State and Local Tax Revenue

The trend among five of the six states is for the state share of total state and local tax revenue to decline over time. Georgia follows this trend, with state share of total state and local revenue declining from 65 percent in 1981 to 57 percent in 2002. Georgia's state tax share of total state and local revenue now ranks sixth. Only Tennessee has increased its share of state taxes.

State and Local Tax Composition 2002

Tax composition is the share of total revenue the state collects from all of its various taxes. The taxes examined here are the individual income tax, corporate income tax, property tax, sales tax, and other taxes. Georgia has a fairly balanced approach to raising revenue, utilizing all of the above taxes. This is not the case with some of the other neighbor states. Florida has no income tax and Tennessee only has a very limited income tax that accounts for 1 percent of total state and local tax revenue. In contrast Georgia raises 27 percent of total state and local revenue from income taxes. Corporate income tax represents the smallest share of total state and

[C] The list of southeastern states includes all of the states that share a border with Georgia: Alabama, Florida, South Carolina, North Carolina, and Tennessee.

local revenue. Georgia only collects 2 percent of total state and local revenue from the corporate income tax. Tennessee is the leader in state and local corporate income tax with a revenue share of 4 percent.

Georgia Catches Up to the U.S. State Average

Georgia and the southeastern states have traditionally been low tax states. In 1981, Georgia ranked 37th nationally in per capita total taxes collected at the state and local level and collected 74 percent of the average U.S. state and local tax revenue per capita. Yet in the past 21 years, Georgia has been catching up to the rest of the country. In 2002 Georgia ranked 29th in total tax collections per capita and collected over 90 percent of the average state and local tax revenue per capita.

Conclusion

Over the past 21 years Georgia has increased tax collections compared to the average U.S. state. Georgia now collects close to the national average in state and local tax revenue per capita. This convergence has been brought about predominantly through higher sales tax revenues. While taxes per capita have risen dramatically in the period, taxes per $1,000 of personal income have stayed relatively the same.

Georgia's Taxes Per Capita and Per $1,000 of Income: Comparisons and Trends

Introduction

An important tax policy issue is Georgia's tax level relative to other states, in part because taxes are one factor in determining a state's economic competitiveness. Two commonly used measures of a state's tax level are taxes per capita and taxes per $1,000 of income. These are measures that allow easy comparisons over time and across states. But they do mask how taxes might differ by categories of households and firms. For example, taxes per capita could be the same in two states, but differ in how high-income versus low-income households are taxed, or in how businesses versus individuals are taxed. This report examines the trends in Georgia tax revenues from 1981-2002. Georgia's experience is compared to the average U.S. state as well as its neighboring states.

Notes on the Data

Population and personal income figures for 1981 and 2002 were downloaded from the Regional Economic Accounts of the Bureau of Economic Analysis.

State and local taxes for 1981 were compiled from two sources: the Inter-university Consortium for Political and Social Research (ICPSR) web site and the 1983 *Facts and Figures on Government Finance* from the Tax foundation. All state and local tax data for 2002 was taken from the 2002 Census of Governments website, the latest year complete data are available.

All relevant 1981 data are inflation adjusted, with 2002 being the base year.

There is some discrepancy between the fiscal year and the calendar year when calculating taxes per $1,000 of personal income. Personal income data is measured over the calendar year while tax collections are measured over the fiscal year. Almost all states fiscal year runs from July 1 to June 30th. Thus some part of taxes collected is actually from the next calendar year of personal income. For this report tax revenue for fiscal years 1981 and 2002 are divided by personal income for calendar years 1981 and 2002 respectively.

Local governments include: counties, municipalities, towns, school districts, and special districts. Special districts include: housing authorities, transit authorities, public hospitals, etc.

Georgia's Tax Revenue-Summary

Georgia has seen tremendous growth in its economy over the last 21 years.[1] With this growth has also come an increase in state tax revenues. Table 1 illustrates the dramatic growth in taxes per capita adjusted for inflation. Georgia collected $1,691 in total state and local taxes per capita in 1981.[2] However, by 2002 Georgia collected $2,816 in total state and local taxes per capita, a 67 percent increase. Total local tax collections grew by 102 percent in the period while state tax collections increased 47 percent.

TABLE 1. GEORGIA'S TAX REVENUE-SUMMARY

	---------Per Capita---------			Per $1000 of Personal Income		
	1981*	2002	% chge	1981	2002	% chge
Total Taxes -State & Local	$1,691	$2,816	67%	$91	$98	8%
Total Taxes -State	$1,094	$1,612	47%	$59	$56	5%
Total Taxes – Local	$597	$1,204	102%	$32	$42	31%
Personal Income Tax – State	$375	$759	102%	$20	$26	30%
Sales Tax – State	$366	$704	92%	$20	$24	20%
Sales Tax – State & Local	$445	$1,100	147%	$24	$38	58%
Corporate Income Tax – State & Local	$9	$66	633%	$5	$2	60%
Property Tax - Local	$372	$771	107%	$20	$27	35%

*Inflation adjusted to 2002 dollars

Total state and local taxes per $1,000 of personal income have grown at a much more modest rate in the period (Table 1). Georgia's state and local tax collections per $1,000 of income rose from $91 to $98, an increase of only 8 percent over the period. The difference in the growth rates of taxes per capita and taxes per $1,000 of income is obviously explained by the differential growth rates of personal income and population.[3] Georgia's population grew 2.0 percent annually during the period, while personal income grew 4.3 percent per year, total tax collections grew at an annual rate of 4.7 percent. Due to the higher growth rate of tax collections as compared to population, per capita taxes increased. However, since personal income

[1] In the period 1981-2002 Georgia increased its overall employment by 3.8 percent annually compared with 2.2 percent for the nation as a whole (U.S. Bureau of the Census 2005).
[2] All relevant 1981 data is inflation adjusted, with 2002 being the base year.
[3] Georgia's income tax rate has stayed fairly constant during the period even decreasing in later years (Edmiston et. al. 2002).

and tax collections grew at approximately the same yearly rate, taxes per $1,000 of income stayed fairly constant.

Tax Levels in Georgia and It's Neighbors

In the past 21 years, Georgia state and local tax revenue per capita has increased at a greater rate than most of its neighbors.[4] Georgia's state and local per capita tax revenue increased by 67 percent, second only to North Carolina's 70 percent. The lowest percentage increase was for Alabama, which increased by 48 percent. This is considerably higher than the U.S. state average of 31 percent (Table 2).

TABLE 2. PERCENT INCREASE OF TOTAL STATE AND LOCAL TAX REVENUE PER CAPITA

State	1981	2002	% increase
Alabama	$1,462	$2,170	48%
Florida	$1,683	$2,686	60%
Georgia	**$1,691**	**$2,816**	**67%**
North Carolina	$1,595	$2,718	70%
South Carolina	$1,537	$2,376	55%
Tennessee	$1,464	$2,241	53%
US Average	$2,323	$3,049	31%

The high growth rate in state and local taxes has brought Georgia and its neighbors closer to the national average in terms of state and local taxes per capita. Georgia collects the highest amount of state and local taxes per capita of the six states (Table 3). However, Georgia's taxes per capita of $2,816 is still below the national average of $3,049.

[4] The list of neighbor states includes all of the states that share a border with Georgia: Alabama, Florida, South Carolina, North Carolina, and Tennessee.

TABLE 3. TAX LEVEL 2002

	-----Total State and Local----				----------State----------				----------Local----------			
	Per Capita		Per $1000 of Income		Per Capita		Per $1000 of Income		Per Capita		Per $1000 of Income	
State	**Rank**	**$**	**Rank**	**$**	**Rank**	**$**	**Rank**	**$**	**Rank**	**$**	**Rank**	**$**
Alabama	51	$2,170	49	$85	47	$1,453	36	$57	44	$716	43	$28
Tennessee	50	$2,241	51	$81	48	$1,347	46	$49	36	$894	36	$32
S.Carolina	47	$2,376	43	$93	45	$1,483	34	$58	37	$893	34	$35
Florida	35	$2,686	46	$90	43	$1,519	44	$51	23	$1,168	26	$39
N.Carolina	33	$2,718	34	$98	21	$1,871	16	$67	39	$847	39	$31
Georgia	**29**	**$2,816**	**35**	**$98**	**38**	**$1,612**	**37**	**$56**	**21**	**$1,204**	**16**	**$42**
US Avg.		$3,049		$101		$1,828		$62		$1,221		$39

Georgia collects $1,612 per capita in state taxes (Table 3). This amount ranks second to North Carolina which collects $1,871. However, both states collect less than the national average of $1,828 in state taxes. Georgia collects $1,204 in local taxes per capita which ranks highest among the six neighboring states. This is below the national average of $1,221. Nationally, Georgia ranked 29th in state and local taxes per capita and 35th in taxes per $1,000 of income.

In terms of taxes per $1,000 of personal income, Georgia also ranks high among its five neighbors. Georgia collected $98 in state and local taxes per $1,000 of personal income in 2002. This ranks highest among its five neighbors (Table 3). Georgia collects $37 per $1,000 of personal income in state taxes. This ranks Georgia fourth of the six states. North Carolina ranks at the top of the list collecting $67; this is higher than the national average of $62. Georgia ranks first among its neighbors in local taxes per $1,000 of personal income, collecting $42. Florida ranks second in local taxes per $1,000 of personal income, collecting $39, which equals the national average. All states in the region in 2002 had total state and local taxes below the U.S. average of $101 per $1,000 of personal income. Georgia ranks 35th nationally in taxes per $1,000 of income.

As discussed above, there has been little change in total state and local taxes per $1,000 of personal income for Georgia and its neighbors. Georgia had the largest increase in tax collections per $1,000 of personal income in the period, at 8 percent. (This ranked as the 28th largest increase in the period nationally). The U.S. average has remained roughly unchanged since 1981.

State Share of Total State and Local Tax Revenue

Among five of the six states, the state share of total state and local tax revenue declined over time. Georgia follows this trend, with state share of total state and local revenue declining from 65 percent in 1981 to 57 percent in 2002 (Table 4). Georgia's state tax share of total state and local revenue now ranks sixth. Only Tennessee has increased its share of state taxes. North Carolina has the highest state tax share, contributing 69 percent to total state and local revenue.

TABLE 4. STATE SHARE OF TOTAL STATE AND LOCAL TAX REVENUE

State	1981	2002
Florida	64%	57%
Georgia	**65%**	**57%**
Tennessee	58%	60%
South Carolina	75%	62%
Alabama	75%	67%
North Carolina	72%	69%

Local tax collections in Georgia have grown faster than state tax collections. In 1981, local tax collections made up 35 percent of total state and local tax revenue, but by 2002 local taxes had increased to 43 percent of total state tax revenue. The large increase in local tax collections is further illustrated by examining Georgia's local tax collections relative to the average for U.S. states. In 1981, Georgia collected only $597 per capita in local taxes, or 74 percent of the state average for local taxes, but by 2002, Georgia collected $1,204 per capita in local taxes, or 99 percent of the state average.

State and Local Tax Composition 2002

Tax composition is the share of total revenue the state collects from all of its various taxes. The taxes examined here are the individual income tax, corporate income tax, property tax, sales tax, and other taxes. Georgia has a fairly balanced approach to raising revenue, utilizing all of the above taxes (Table 5).

TABLE 5. STATE AND LOCAL TAX COMPOSITION , 2002

State	GOV	Ind. Inc. Tax	Corp. Inc. Tax	Property Tax	Sales Tax	Other Taxes	Total Taxes
Alabama	State & Loc.	22%	3%	15%	49%	10%	100%
Florida	State & Loc.	0%	3%	35%	51%	11%	100%
Georgia	**State & Loc.**	**27%**	**2%**	**28%**	**39%**	**4%**	**100%**
North Carolina	State & Loc.	32%	3%	24%	35%	6%	100%
South Carolina	State & Loc.	24%	2%	32%	35%	7%	100%
Tennessee	State & Loc.	1%	4%	27%	58%	11%	100%
Alabama	State	31%	5%	3%	52%	9%	100%
Florida	State	0%	5%	2%	77%	17%	100%
Georgia	**State**	**47%**	**4%**	**0%**	**44%**	**5%**	**100%**
North Carolina	State	47%	4%	0%	42%	7%	100%
South Carolina	State	39%	3%	0%	52%	7%	100%
Tennessee	State	2%	6%	0%	78%	14%	100%
Alabama	Local	3%	0%	40%	44%	13%	100%
Florida	Local	0%	0%	79%	18%	3%	100%
Georgia	**Local**	**0%**	**0%**	**64%**	**33%**	**3%**	**100%**
North Carolina	Local	0%	0%	77%	18%	5%	100%
South Carolina	Local	0%	0%	84%	7%	9%	100%
Tennessee	Local	0%	0%	67%	27%	6%	100%

This is not the case with some of the neighbor states. Florida has no income tax and Tennessee only has a very limited income tax that accounts for 1 percent of its total state and local tax revenue. In contrast, Georgia raises 27 percent of total state and local revenue from income taxes. This ranks Georgia second behind North Carolina's 32 percent. Corporate income tax represents the smallest share of total state and local revenue. Georgia only collects 2 percent of total state and local revenue from the corporate income tax. Tennessee is the leader in state and local corporate income tax with a revenue share of 4 percent. For other taxes Georgia collects the smallest share with only 4 percent of total state and local revenue coming from these sources. Florida and Tennessee rank first, collecting 11 percent of total

state and local revenue from other taxes. Table 5 also presents the composition of state taxes and local taxes. At the state level, Georgia relies more heavily on income taxes than most of the other states, while at the local level it relies more on sales tax (and less on property taxes) than the other states with the exception of Alabama.

Georgia Catches Up to the U.S. State Average

Georgia and the southeastern states have traditionally been low tax states. In 1981, Georgia ranked 37th nationally in per capita total taxes collected at the state and local level and collected 74 percent of the average U.S. state and local tax revenue per capita (Table 6A & 6B). Yet in the past 21 years, Georgia has been catching up to the rest of the country. In 2002, Georgia ranked 29th in total tax collections per capita and collected over 90 percent of the average state and local tax revenue per capita.

TABLE 6A. GEORGIA STATE AND LOCAL TAXES AS A PERCENT OF U.S. AVERAGE

	--------Per Capita-------		Per $1000 of Income	
	1981	**2002**	**1981**	**2002**
Total Taxes	74%	92%	89%	96%
Property Taxes	62%	83%	74%	88%
Sales Taxes	98%	102%	112%	104%
Individual Income Tax	105%	117%	121%	123%

TABLE 6B. GEORGIA LOCAL TAXES COLLECTED AS A PERCENT OF U.S. AVERAGE

	--------Per Capita-------		Per $1000 of Income	
	1981	**2002**	**1981**	**2002**
Total Taxes	74%	99%	88%	106%
Property Taxes	65%	88%	78%	93%
Sales Taxes	116%	200%	142%	214%

Increased sales tax collections, particularly at the local level, is one reason Georgia has been converging to the national average. Georgia collected twice the national average in local sales tax per capita in 2002 (Table 6A and 6B). This increase is partially due to the strong state economy during the period, with increases in per capita income leading to increases in taxable purchases. In addition, the increase in the state sales tax rate and the adoption of local sales taxes have contributed to the growth in sales tax revenue. The state sales tax rate was raised by one percentage point in 1989, and since 1981 almost all counties have adopted a local

option or special option sales tax or both.[5] Currently, local sales tax rates average close to 3 percent.

The share that the sales tax and property tax contribute to total taxes in Georgia has been increasing over time. In 2002, state and local sales taxes represented 39 percent of total state and local tax revenue in Georgia, up 13 percent since 1981 (Table 7). Increases in local sales taxes accounted for 74 percent of this dramatic increase in the sales tax's share of Georgia's state and local tax revenue. Georgia and one of its neighboring states, Florida, now have state and local sales tax collections per capita that are higher than the U.S. state average of $1,082. Georgia collects $1,099 in state and local sales tax per capita while Florida collects $1,374.

TABLE 7. PROPERTY AND SALES TAXES AS SHARE OF TOTAL TAXES

	1981	2002
Georgia		
Property tax	22%	28%
Sales tax	26%	39%
Total	49%	67%
Six SE Neighbor State Average		
Property tax	23%	27%
Sales tax	28%	44%
Total	51%	71%
U.S. Average		
Property tax	27%	31%
Sales tax	20%	35%
Total	46%	66%

The share that local property tax contributes to state and local revenue has also been increasing. (States collect almost no property tax, see Table 5.) In Georgia, the local property tax contribution to total state and local tax revenue has risen by 6 percent, and now accounts for 28 percent of total state and local taxes. This is in keeping with the national trend. However, only one state in the region, Florida,

[5] 84 percent of Georgia counties now charge the state allowable maximum rate of 7 percent (Mathews 2005).

which collects $943 in state and local property taxes per capita, has higher state and local property taxes per capita than the U.S. state average of $879.

Georgia's Taxes Per Capita and Per $1,000 of Income: Comparisons and Trends

Summary

Over the past 21 years Georgia has increased tax collections compared to the average U.S. state. Georgia now collects close to the national average in state and local tax revenue per capita. This trend is also observed among Georgia's neighboring states. This convergence has been brought about predominantly through higher sales tax revenues, particularly at the local government level. While taxes per capita have risen dramatically in the period, taxes per $1,000 of personal income have stayed relatively the same.

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About the Author

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Georgia's Taxes Per Capita and Per $1,000 of Income: Comparisons and Trends

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