

*A FairTax for Alabama:
The Tax Base and Tax Rate*

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Overview

The federal FairTax proposal would replace most existing federal taxes with a comprehensive consumption tax in the form of a national retail sales tax levied at a tax-inclusive rate of 23 percent. The act would repeal the federal income tax (including the capital gains tax and the alternative minimum tax), the corporate income tax, federal payroll taxes, the self-employment tax, and the estate and gift tax. The FairTax Act is intended to be revenue neutral in the sense that it would raise the same amount of tax revenue as the taxes it would replace.

Most of the analysis of a “FairTax” has examined its prospects at the national level.¹ However, there is some interest in enacting “fair taxes” or consumption tax-based reform at the state level. One such state is Alabama.

In this study, The Tuerck Foundation for Economics, Law and the Humanities calculates the revenue-neutral Alabama FairTax rate that would replace existing taxes under three scenarios. Scenario 1 replaces state tax revenues listed in Table 1. Scenario 2 adds local sales tax to the state taxes to be replaced by the Alabama FairTax; and the Scenario 3 calculates the average local sales tax rate that would be needed to replace the current revenue, were the local sales taxes to adopt the Alabama FairTax base.

Tax Revenues to be Replaced.

The Alabama Department of Revenue’s “Monthly Abstract” for September 2016 reports that net state tax collections totaled \$9.178 billion in Fiscal Year (FY) 2016.²

However, we assume the Alabama FairTax would only replace state tax revenues raised by the individual income tax, the business income taxes, the sales tax and various industry specific excise taxes. This lowers the tax revenue to be replaced by the Alabama FairTax to \$7.757 billion in 2016 and \$8.027 billion in 2017.

We also include two additional calculations that incorporate the local sales taxes. Local governments levy local sales taxes on the same tax base as the state sales taxes. These taxes would be repealed along with the state sales taxes under a switch to the Alabama FairTax.³

¹ For a comprehensive review of the federal FairTax proposal see the series of research papers at <http://www.beaconhill.org/FairTaxPapers.htm>. These papers include discussions of the macroeconomic effects of a FairTax, its effects on charitable giving, methods for determining an optimal FairTax rate, administrative issues and the implications for fiscal federalism.

² State of Alabama Revenue Abstract, September 2016, Department of Revenue, http://revenue.alabama.gov/documents/abstract/abs_92016.pdf.

³ According to a discussion with state legislators.

Under the second scenario, we assume the Alabama FairTax would replace all local sales tax revenues, which raised \$2,587 billion in 2016 and we estimate will raise \$2.680 billion in 2017. The third scenario estimates the average local sales tax rate (averaged across all local governments) that would replace the local sales tax revenue, if local governments adopted the Alabama FairTax base for their local sales taxes. Table 1 lists details of the individual tax revenues that would be replaced by the Alabama FairTax.

Table 1: State Tax Revenues to be Replaced (2016)

State Net Receipts	\$
Individual Income Tax	3,539,100,000
Corporate Income Tax	332,500,000
Financial Institutions Excise Tax	56,800,000
Business Privilege Tax	122,226,000
Sales Tax	1,745,000,000
Plus items paid from gross sales:	
Revenue Admin	61,446,000
Counties	378,000
Human Resources	65,600,000
PSCA Debt Service	202,850,000
Auto Sales	96,500,000
Department of Conservation	4,997,000
Parks Bonds	19,750,000
PACT Appropriation	34,000,000
Simplified Sellers Use	20,000,000
Use Tax	331,000,000
Use Tax Discount	4,440,000
Use Tax Remote	15,000,000
Contractor's Gross Receipts	43,000,000
Vapor Products	1,150,000
Total	6,695,737,000
Other Taxes not repealed, but subject to double taxation	
Deed Record Tax	14,200,000
Mortgage Record Tax	42,500,000
Leasing and Rental Tax	76,700,000
Utility Gross Receipts Tax	391,300,000
Public Utility License Tax	161,305,000
Lodgings Tax	\$64,900,000
Insurance Company Taxes	310,518,300
Total	1,061,423,300
Total State Taxes	7,757,160,300
Sales	2,235,700,000
Use	331,000,000
Simplified Sellers Use	20,000,000
Total Local Taxes	2,586,700,000
Grand Total	10,343,860,300

These figures become the numerator in the calculations of the Alabama FairTax rate under the three scenarios. In other words, the Alabama FairTax must raise this amount of revenue in order to be considered a revenue neutral tax change (neither lowers nor raises tax revenue).

Tax-inclusive versus Tax-exclusive Rates

It is worth noting the difference between a tax-inclusive and a tax-exclusive rate. Individual income and payroll tax rates (Social Security; Medicare; Medicaid) include the taxes to be paid in the tax base on which the tax rate is imposed (tax-inclusive). If an individual's gross income is \$100 and the sum of their income plus employment tax rate is 23%, taxes owed equals \$23. Traditional state sales taxes are imposed on a tax base equal to the pre-tax portion of a good's price (tax-exclusive). A good priced at \$77 with a 30% sales tax rate yields a \$23 tax bill.

These differences makes the comparison between income and sales tax rates complicated, especially when a sales tax replaces an income tax. Each tax can just as easily be quoted as a tax-inclusive or tax-exclusive rate for easier comparison.

The federal FairTax rate first proposed in 2005 is a tax-inclusive rate, as is the current Alabama personal income tax, whereas most state-level sales taxes are quoted on a tax-exclusive basis. Since our data includes taxes in the tax base variables, we calculate the tax-inclusive rate.

The Alabama FairTax Base

The next step to calculating an Alabama FairTax rate is to determine the tax base to which the rate applies. The FairTax attempts to create a very broad tax base that would allow for a low rate. The broadest FairTax base for Alabama would be the total State Gross Domestic Product (GDP). If we were to levy the Alabama FairTax on \$209.382 billion of state GDP, the rate would be 3.1 percent ($\$6.457 / \209.382) on a tax-inclusive basis, since GDP includes tax revenues.⁴

Although broad, a state FairTax excludes some components of GDP, such as investment and federal government spending. In addition, the FairTax calls for a "Prebate" that excludes from the tax base all consumption spending up to the national poverty line. We need to account for these changes in calculating the Alabama FairTax base.

We calculate the tax base using data from IMPLAN Group, LLC. IMPLAN provides detailed datasets for state and local economies. IMPLAN data show business-to-business,

⁴ The University of Alabama, Center for Business and Economic Research, Alabama Gross Domestic Product <http://cber.cba.ua.edu/edata/gsprsp.html>.

government-to business, business-to-household, and government-to-household transactions.⁵ The IMPLAN data allow us to calculate the FairTax base using a single comprehensive state dataset. Table 3 on page 9 displays the results of the calculation.

IMPLAN provides comprehensive private consumption data.⁶ However, we exclude spending on education and imputed rent from private consumption and add back in the sale of new homes and dwellings as called for in the federal FairTax Act.

We estimate the private consumption base of \$148.328 billion in Alabama for Calendar Year (CY) 2014, the most recent data available. We grow the 2014 data to 2016 and 2017 using the deflators within IMPLAN data for each sector then take half from 2015 and half from 2016 to produce our estimate for FY 2016 of \$154.766 billion and \$158.131 billion, which are displayed in the first row of Table 3. Table 5 on page 11 displays the detailed products and services included in the household consumption base.

IMPLAN also provides the data for state and local government consumption spending.⁷ Alabama state and local government spending on goods and services was \$7.310 billion in 2014. We grow the 2014 data to FY 2016 and FY 2017 using the same method as with private consumption spending, yielding \$7.712 billion in 2016 and \$7.921 billion in 2017, seen in the second row of Table 3. Table 6 on page 19 displays the detailed products and services included in the government consumption base.

Another component of the FairTax base is state and local government spending on non-education salaries and wages. IMPLAN estimates that Alabama state and local governments spent \$8.538 billion in 2014 on non-education salary and wages. Using the same growth method as above, we estimate state and local spending on non-education salaries and wages at \$8.868 billion in FY 2016 and \$9.038 billion in 2017, listed in the third row of Table 3. Table 7 displays the breakdown between state and local government salaries.

Adding the three lines together yields a gross FairTax tax base of \$171.346 billion in FY 2016 and \$175.090 billion in 2017. See line 4 in Table 3.

A Beacon Hill Institute study showed the national FairTax gross tax base to be 80 percent of the national economy in 2007.⁸ We estimate Alabama State GDP to be \$209.382 billion in 2015, which means our gross FairTax base is 78.2 percent of state GDP. While it is slightly lower than the national calculation, it gives us confidence that our gross FairTax is reasonable.

⁵ IMPLAN Group LLC, State Data Package: Alabama, http://www.implan.com/index.php?option=com_virtuemart&view=category&virtuemart_category_id=2501&Itemid=1808.

⁶ IMPLAN Group LLC, State Data Package: Alabama, http://www.implan.com/index.php?option=com_virtuemart&view=category&virtuemart_category_id=2501&Itemid=1808.

⁷ IMPLAN Group LLC, State Data Package: Alabama, http://www.implan.com/index.php?option=com_virtuemart&view=category&virtuemart_category_id=2501&Itemid=1808.

⁸ See David G. Tuerck, Jonathan Haughton, Paul Bachman, Alfonso Sanchez-Penalver, *A Comparison of the FairTax Base and Rate with Other National Tax Reform Proposals*, (February 2007). <http://www.beaconhill.org/FairTax2007/FairTaxBaseandRate3-15-07FINAL.pdf>.

The FairTax Act includes an administrative fee of 0.25 percent of the tax base to be paid to vendors and states for collecting the FairTax. We calculate the administrative fee as a percentage of the net tax base.

The Prebate

To make the tax more progressive across all income groups, the FairTax also calls for a Prebate that would be paid to all households. The Prebate is based on the federal poverty guidelines adjusted to remove any marriage penalty. The Prebate may be thought of as a rebate, except that it is paid at the beginning of each month in advance of that month's consumption expenditures. The size of the monthly Prebate provided to a given household is set at the amount of FairTax that a given household would pay over the course of the month, were it consuming goods and services at the federal poverty line.

The U.S. Department of Health and Human Services publishes the poverty guidelines by household size for the 48 lower states.⁹ The U.S. Census Bureau provides estimates of the number of Alabama households by family size.¹⁰ Using these figures, we estimate the Prebate will reduce the tax base by \$37.594 billion in 2016 and \$38.077 billion in 2017. Table 2 displays the details of the Prebate calculation.

⁹ U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation, 2016 Poverty Guidelines, <https://aspe.hhs.gov/poverty-guidelines>.

¹⁰ U.S. Department of Commerce, U.S. Census Bureau, Table B11016: Household Type by Household Size, Alabama, http://factfinder.census.gov/faces/tableservices/jsf/pages/productview.xhtml?pid=ACS_13_5YR_B11016&prodType=table.

Table 2: Computing the FairTax Base Reduction Due to the Prebate for FY 2017**I. Single Households**

Household Size	Family Consumption Allowance	Number of Households	Prebate Base Reduction (thousands)
1	11,880	525,668	6,633,556
2	16,020	62,422	1,013,733
3	20,160	9,291	189,722
4	24,300	3,491	85,879
5	28,440	621	17,872
6	32,580	196	6,460
7	36,890	103	3,825
Sub total Single Households		601,792	7,657,047

II. Married Households

2	20,160	583,593	11,916,969
3	24,300	296,915	7,304,109
4	28,440	222,001	6,389,189
5	32,580	91,097	3,002,557
6	36,720	30,187	1,121,145
7 or more	40,050	16,589	685,458
Subtotal, Married		1,240,382	30,419,427
Total		1,842,174	38,076,475

The FairTax Rate

As stated above, we calculate the FairTax rate under two scenarios. Scenario 1 replaces state tax revenues listed in Table 1. Scenario 2 adds local sales tax to the state taxes to be replaced by the Alabama FairTax; and the Scenario 3 calculates the average local sales tax rate that would be needed to replace the current revenue, were the local sales taxes to adopt the Alabama FairTax base. We report the Alabama FairTax and local options sales tax rates for fiscal years 2016 and 2017.

Scenario 1

To calculate the FairTax rate, we first add the components of the household and government consumption bases, which yields a gross tax base of \$171.346 billion in 2016. Next, we subtract the Prebate from the gross base, yielding \$133.752 billion. We calculate the administrative fee by multiplying \$133.752 by 0.25 percent, yielding \$334 million. We subtract the \$334 from the base to produce the net FairTax base of \$133.418 billion.

We calculate the tax revenues to be replaced as \$7.757 billion. To calculate the FairTax rate, we divide the \$7.757 in revenue to be replaced by the FairTax by the net tax base of \$133.418 billion which yields a rate of 5.81 percent for FY 2016. The same calculation would yield a FairTax rate of 5.88 percent in 2017.

Table 3: The Calculation of the Alabama FairTax Rate: Scenario 1 (millions \$)

Tax Base*	2016	2017
Private consumption (services)	154,766	158,131
State and local government consumption	7,712	7,921
State and local government salaries and wages	8,868	9,038
Gross tax base	171,346	175,090
Prebate	-37,594	-38,077
Tax base	133,752	136,912
Adjustment for administrative fee (0.25%)	-334	-342
Net tax base	133,418	136,570
Tax revenue (to be replaced)	7,757	8,027**
Tax-inclusive rate (%)	5.81	5.88

*totals may not add due to rounding. **increased by 3.4% over FY2016, per State of Alabama Executive Budget, Fiscal Year 2017 growth rate over FY 2016 figures for the corresponding taxes.

Scenario 2 and 3

The tax bases under scenarios 2 and 3 are exactly the same as scenario 1, but the revenues to be replaced by the Alabama FairTax change. Table 4 displays the calculations under both scenarios.

Under scenario 2, we add all local property taxes, or \$2.587 billion in 2016 and \$2.680 billion in 2017 to the taxes to be replaced by the Alabama FairTax, which increases total revenues to be replaced to \$10.344 billion in 2016 and \$10,707 billion in 2017. Using the same calculation as in scenario 1, we estimate the FairTax rate of 7.75 percent in 2016 and 7.88 percent in 2017.

Table 4: The Calculation of the Alabama FairTax Rate (millions \$)

Scenario 2: Revenues include all local options sales taxes*		
Tax Base	2016	2017
Net tax base	133,418	136,570
Tax revenue (to be replaced)	10,344	10,707**
Tax-inclusive rate (%)	7.75	7.84
Scenario 3: Local Options Sales Tax rate under Alabama FairTax Base		
Tax Base	2016	2017
Net tax base	133,418	136,570
Tax revenue (to be replaced)	2,587	2,680**
Tax-inclusive rate (%)	1.94	1.96

*totals may not add due to rounding. **increased by 3.4% over FY2016, per State of Alabama Executive Budget, Fiscal Year 2017 growth rate over FY 2016 figures for the corresponding taxes.

Under scenario 3, we calculate the average local sales tax rate (averaged across all local governments that levy a local sales tax) if local governments adopted the Alabama FairTax base. Local sales taxes raised \$2.587 billion in 2016 and we estimate they would raise \$2,680 billion in 2017. Using the same calculation as in scenario 1, we estimate an average local sales tax FairTax rate of 1.94 percent in 2016 and 1.96 percent in 2017 under the Alabama FairTax rate.

Detailed Data Tables

Table 5: Household Consumption Tax Base (2014)

Commodity Code	Description	\$
3002	Grains	14,150,828
3003	Vegetables and melons	277,318,119
3004	Fruit	202,277,631
3005	Tree nuts	68,609,435
3006	Greenhouse, nursery, and floriculture products	111,762,465
3010	All other crops	3,003,598
3011	Beef cattle	5,570,743
3013	Poultry and egg products	96,855,722
3014	Animal products, except cattle and poultry and eggs	91,581,553
3017	Fish	59,571,438
3018	Wild game products, pelts, and furs	20,712,326
3019	Support activities for agriculture and forestry	7,078,614
3022	Coal	194,673
3031	Sand and gravel	1,611,102
3032	Other clay, ceramic, refractory minerals	60,620
3033	Potash, soda, and borate mineral	700,131
3034	Phosphate rock	115,612
3035	Other chemical and fertilizer mineral	80,183
3036	Other nonmetallic minerals	72,163
3049	Electricity transmission and distribution	2,522,516,273
3050	Natural gas distribution	391,839,539
3051	Water, sewage and other systems	565,836,536
3059	Newly constructed single-family residential structures	2,478,261,719
3060	Newly constructed multifamily residential structures	572,899,719
3061	Newly constructed residential structures	5,154,141,113
3065	Dog and cat food	415,195,773
3066	Other animal food	82,451,748
3067	Flour	47,522,693
3068	Rice	18,710,953
3069	Malt	8,218,118
3070	Wet corn	12,513,002
3071	Soybean and other oilseed processing	19,963,457
3072	Fats and oils refining and blending	61,583,169
3073	Breakfast cereal	152,808,253
3074	Beet sugar	35,477,730
3075	Sugar cane	42,244,840
3076	Non-chocolate confectioneries	122,911,283

3077	Chocolate and confectioneries from cacao beans	32,951,028
3078	Confectioneries from purchased chocolate	180,688,183
3079	Frozen fruits, juices and vegetables	143,068,777
3080	Frozen specialties	253,492,212
3081	Canned fruits and vegetables	208,560,631
3082	Canned specialties	260,772,347
3083	Dehydrated food products	34,727,632
3084	Fluid milk	371,157,907
3085	Creamery butter	25,283,087
3086	Cheese	233,671,616
3087	Dry, condensed, and evaporated dairy products	149,746,741
3088	Ice cream and frozen dessert	42,821,908
3089	Meat (except poultry) produced in slaughtering plant	459,077,814
3090	Meat processed from carcasses	666,773,827
3091	Processed animal rendered byproducts	28,985,822
3092	Processed poultry meat products	572,676,645
3093	Seafood products	87,727,400
3094	Bread and bakery products, except frozen	611,663,624
3095	Frozen cakes and other pastries	54,639,629
3096	Cookies and crackers	157,836,596
3097	Dry pasta, mixes, and dough	156,775,534
3098	Tortillas	46,383,031
3099	Roasted nuts and peanut butter	110,418,355
3100	Other snack foods	374,515,861
3101	Coffee and tea	73,836,765
3102	Flavoring syrup and concentrate	3,640,707
3103	Mayonnaise, dressings, and sauces	87,866,867
3104	Spices and extracts	121,276,536
3105	All other food products	308,183,848
3106	Bottled and canned soft drinks and water	843,359,417
3107	Manufactured ice	12,530,314
3108	Beer, ale, malt liquor and nonalcoholic beer	426,253,647
3109	Wine and brandies	198,689,521
3110	Distilled liquors except brandies	123,665,796
3111	Cigarettes, cigars, smoking and chewing tobacco	687,805,399
3112	Fiber filaments, yarn, and thread	1,807,183
3113	Broad woven fabrics and felts	10,644,016
3114	Narrow fabrics and schiffli machine embroidery	1,360,772
3115	Nonwoven fabrics	6,709,845
3116	Knitted fabrics	942,096
3117	Finished textiles and fabrics	3,440,071
3118	Coated fabric coating	1,422,446
3119	Carpets and rugs	98,595,274
3120	Curtains and linens	198,005,655
3121	Textile bags and canvas	23,978,525
3122	Rope, cordage, twine, tire cord and tire fabric	16,378,299

3123	Other textile products	26,032,990
3124	Hosiery and socks	51,621,765
3127	Mens and boys cut and sew apparel	337,996,817
3128	Womens and girls cut and sew apparel	625,499,092
3129	Other cut and sew apparel	62,656,529
3130	Apparel accessories and other apparel	103,009,469
3132	Footwear	257,133,822
3133	Other leather and allied products	163,837,013
3142	Wood containers and pallets	20,926,129
3143	Manufactured homes (mobile homes)	38,627,735
3144	Prefabricated wood buildings	2,716,172
3145	All other miscellaneous wood products	15,975,271
3147	Paper from pulp	187,897,694
3149	Paperboard containers	6,543,862
3150	Paper bags and coated and treated paper	30,787,766
3151	Stationery products	11,209,435
3152	Sanitary paper products	130,552,376
3153	All other converted paper products	9,790,497
3154	Printed materials	34,256,565
3156	Refined petroleum products	3,188,402,466
3159	Petroleum lubricating oil and grease	69,332,311
3160	All other petroleum and coal products	21,559,853
3162	Industrial gases	1,818,154
3164	Other basic inorganic chemicals	473,017
3165	Other basic organic chemicals	16,370,539
3169	Nitrogenous fertilizer	2,001,907
3170	Phosphatic fertilizer	2,698,043
3172	Pesticides and other agricultural chemicals	93,388,478
3174	Pharmaceuticals	3,661,183,708
3177	Paints and coatings	1,871,205
3178	Adhesives	15,710,636
3179	Soaps and other detergents	212,560,261
3180	Polish and other sanitation goods	135,499,631
3181	Surface active agents	23,807,258
3182	Toilet preparations	545,688,648
3185	Compounded resins	3,802,567
3186	Photographic films and chemicals	7,557,262
3187	Other miscellaneous chemical products	22,802,881
3188	Plastics packaging materials and unlaminated films and sheets	34,637,315
3192	Polystyrene foam products	8,900,638
3193	Urethane and other foam products (except polystyrene)	9,870,907
3195	Other plastics products	123,684,632

3196	Tires	170,973,072
3197	Rubber and plastics hoses and belts	6,528,162
3198	Other rubber products	15,850,835
3199	Pottery, ceramics, and plumbing fixtures	12,330,586
3202	Other pressed and blown glass and glassware	6,869,559
3203	Glass containers	8,356,648
3204	Glass products made of purchased glass	15,098,145
3209	Other concrete products	213,177
3210	Lime	173,240
3211	Gypsum products	104,906
3212	Abrasive products	641,424
3213	Cut stone and stone products	46,188,232
3214	Ground or treated mineral and earth products	835,431
3217	Iron and steel and ferroalloy products	5,407,968
3220	Steel wire	469,694
3227	Nonferrous metal, except copper and aluminum, shaping	91,750
3228	Secondary processing of other nonferrous metals	281,714
3230	Nonferrous metals	1,918,424
3234	Crowned and stamped metals	5,005,388
3235	Cutlery, utensils, pots, and pans	29,425,508
3236	Hand-tools	38,624,942
3237	Prefabricated metal buildings and components	67,178
3238	Fabricated structural metal products	324,013
3239	Plates	284,142
3245	Metal cans	865,029
3246	Metal barrels, drums and pails	841,423
3247	Hardware	5,149,118
3248	Spring and wire products	1,208,474
3250	Turned products and screws, nuts, and bolts	853,936
3257	Small arms ammunition	24,568,218
3259	Small arms, ordnance, and accessories	42,200,469
3261	Other fabricated metals	23,820,697
3263	Lawn and garden equipment	7,310,704
3267	Food product machinery	1,067,043
3269	Sawmill, woodworking, and paper machinery	228,109
3270	Printing machinery and equipment	522,461
3271	All other industrial machinery	3,751,098
3272	Optical instruments and lenses	350,828
3273	Photographic and photocopying equipment	11,112,350
3274	Other commercial service industry machinery	5,648,511
3276	Heating equipment (except warm air furnaces)	20,239,429
3277	Air conditioning, refrigeration, and warm air heating equipment	20,677,856
3281	Machine tool	569,092
3286	Other engine equipment	6,311,953
3294	Power-driven hand-tools	17,879,285
3295	Welding and soldering equipment	944,906

3300	Scales, balances, and miscellaneous general purpose machinery	2,632,366
3301	Electronic computers	541,073,320
3302	Computer storage devices	42,526,901
3303	Computer terminals and other computer peripheral equipment	109,718,062
3304	Telephone apparatus	6,207,732
3305	Broadcast and wireless communications equipment	115,148,086
3306	Other communications equipment	554,329
3307	Audio and video equipment	410,315,466
3312	Printed circuit assemblies (electronic assemblies)	3,214,686
3313	Other electronic components	2,015,412
3314	Electromedical and electrotherapeutic apparatus	78,420,358
3315	Search, detection, and navigation instruments	742,642
3322	Watches, clocks, and other measuring and controlling devices	48,462,381
3323	Blank magnetic and optical recording media	4,321,432
3325	Electric lamp bulbs and parts	17,384,000
3326	Lighting fixtures	21,683,530
3327	Small electrical appliances	140,923,167
3328	Household cooking appliances	97,146,233
3329	Household refrigerators and home freezers	101,708,272
3330	Household laundry equipment	104,094,912
3331	Other major household appliances	22,684,760
3332	Power, distribution, and specialty transformers	169,314
3333	Motors and generators	666,511
3334	Switchgear and switchboard apparatus	2,042,649
3336	Storage batteries	29,895,446
3337	Primary batteries	59,824,723
3342	All other miscellaneous electrical equipment and components	4,623,098
3343	Automobiles	1,551,024,784
3344	Light trucks and utility vehicles	1,569,890,207
3346	Motor vehicle bodies	467,698
3348	Motor homes	80,839,134
3349	Travel trailers and campers	85,409,859
3350	Motor vehicle gasoline engines and engine parts	26,571,470
3351	Motor vehicle electrical and electronic equipment	49,992,494
3352	Motor vehicle steering, suspension components, and brake systems	18,634,656
3353	Motor vehicle transmission and power train parts	28,446,951
3354	Motor vehicle seating and interior trim	259,545
3356	Other motor vehicle parts	80,978,369
3357	Aircrafts	9,484,493
3364	Boats	92,180,320
3365	Motorcycles, bicycles, and parts	105,217,312
3367	All other transportation equipment	87,348,477

3369	Upholstered household furniture	168,802,005
3370	Non-upholstered wood household furniture	205,744,436
3371	Other household non-upholstered furniture	73,627,916
3372	Institutional furniture	487,954
3373	Wood office furniture	888,265
3374	Custom architectural woodwork and millwork	302,578
3375	Office furniture, except wood	1,838,225
3376	Showcases, partitions, shelving, and lockers	8,504,405
3377	Mattresses	109,947,650
3378	Blinds and shades	30,808,177
3379	Surgical and medical instruments	6,839,400
3380	Surgical appliance and supplies	222,855,005
3382	Ophthalmic goods	114,410,568
3384	Jewelry and silverware	245,462,968
3385	Sporting and athletic goods	223,031,494
3386	Dolls, toys, and games	301,093,960
3387	Office supplies (except paper)	33,085,506
3389	Gaskets, packings, and sealing devices	35,383,172
3390	Musical instruments	15,409,459
3391	Fasteners, buttons, needles, and pins	13,020,563
3392	Brooms, brushes, and mops	22,257,945
3393	Burial caskets	5,117,087
3394	All other miscellaneous manufactured products	121,661,951
3395	Wholesale trade distribution services	6,407,163,895
3396	Retail services - Motor vehicle and parts dealers	1,806,646,362
3397	Retail services - Furniture and home furnishings stores	700,822,590
3398	Retail services - Electronics and appliance stores	532,142,081
3399	Retail services - Building material and garden supply stores	1,521,655,941
3400	Retail services - Food and beverage stores	2,509,215,225
3401	Retail services - Health and personal care stores	1,041,982,515
3402	Retail services - Gasoline stores	687,056,173
3403	Retail services- Clothing and clothing accessories stores	750,972,864
3404	Retail services - Sporting goods, hobby, musical instrument and book stores	438,351,260
3405	Retail services - General merchandise stores	2,371,566,124
3406	Retail services - Miscellaneous store retailers	544,468,790
3407	Retail services – Non-store retailers	1,257,709,427
3408	Air transportation services	1,289,364,748
3409	Rail transportation services	87,378,640
3410	Water transportation services	195,771,833
3411	Truck transportation services	1,118,578,474
3412	Transit and ground passenger transportation services	429,243,910
3414	Scenic and sightseeing transportation services and support activities for transportation	137,234,840
3415	Couriers and messengers services	22,483,184
3416	Warehousing and storage services	2,527,883
3417	Newspapers	89,252,501

3418	Periodicals	164,547,706
3419	Books	322,321,013
3420	Directories, mailing lists, and other published materials	84,980,356
3421	Greeting cards	18,345,327
3422	Software publishers	693,257,311
3423	Motion pictures and videos	397,128,668
3424	Sound recordings	91,937,861
3425	Radio and television broadcasts	37,689,519
3427	Wired telecommunications	2,601,615,776
3428	Wireless telecommunications (except satellite)	2,648,919,785
3429	Satellite, telecommunications resellers, and all other telecommunications	106,573,081
3431	News syndicates, libraries, archives and all other information services	266,333,867
3432	Internet publishing and broadcasting and web search portals	100,615,780
3433	Monetary authorities and depository credit intermediation	2,661,842,751
3434	Non-depository credit intermediation and related activities	357,494,437
3435	Securities and commodity contracts intermediation and brokerage	438,778,386
3436	Other financial investment services	2,535,777,046
3437	Insurance	3,882,411,980
3439	Funds, trusts, and other financial services	1,950,376,324
3440	Real estate buying and selling, leasing, managing, and related services	7,144,508,362
3442	Automotive equipment rental and leasing services	731,733,326
3443	General and consumer goods rental services	205,840,397
3444	Video tape and disc rental services	46,923,370
3445	Commercial and industrial machinery rental and leasing services	4,709,728
3447	Legal services	1,232,910,496
3448	Accounting, tax preparation, bookkeeping, and payroll services	216,978,550
3450	Specialized design services	55,816,819
3457	Advertising, public relations, and related services	34,466,992
3458	Photographic services	111,821,653
3459	Veterinary services	416,332,398
3464	Employment services	23,350,584
3465	Business support services	50,585,477
3466	Travel arrangement and reservation services	235,005,417
3467	Investigation and security services	109,168,099
3468	Services to buildings	95,047,679
3469	Landscape and horticultural services	139,652,917
3470	Other support services	3,205,102
3471	Waste management and remediation services	306,977,811
3475	Offices of physicians	5,737,000,992
3476	Offices of dentists	1,787,909,824
3477	Offices of other health practitioners	1,542,826,981
3478	Outpatient care centers	2,001,166,466

3479	Medical and diagnostic laboratories	362,227,939
3480	Home health care services	1,366,659,897
3481	Other ambulatory health care services	386,978,920
3482	Private hospital services	13,759,015,900
3483	Nursing and community care services	2,405,119,766
3484	Residential mental retardation, mental health, substance abuse	496,544,731
3485	Individual and family services	1,134,359,287
3486	Community food, housing, and other relief services	635,033,741
3487	Child day care services	541,391,432
3488	Performing arts	410,642,340
3489	Commercial sports except racing	208,425,433
3490	Racing and track operation services	23,113,526
3491	Promotional services for performing arts and sports and public figures	140,614,968
3492	Independent artists, writers, and performers	2,134,883
3493	Museum, heritage, zoo, and recreational services	201,793,578
3494	Amusement parks and arcades	125,297,163
3495	Gambling recreation	1,510,741,631
3496	Other amusement and recreation	469,213,590
3497	Fitness and recreational sports center services	307,307,829
3498	Bowling activities	31,261,112
3499	Hotels and motel services, including casino hotels	1,245,741,695
3500	Other accommodation services	65,337,735
3501	Full-service restaurant services	2,611,847,580
3502	Limited-service restaurant services	4,548,911,171
3503	All other food and drinking place services	1,157,196,251
3504	Automotive repair and maintenance, except car washes	1,816,812,794
3505	Car washes	199,374,393
3506	Electronic and precision equipment repair and maintenance	44,787,737
3508	Personal and household goods repair and maintenance	247,363,209
3509	Personal care services	867,630,508
3510	Death care services	210,959,888
3511	Dry-cleaning and laundry services	145,274,290
3512	Other personal services	551,010,725
3513	Services from religious organizations	782,253,109
3514	Grantmaking, giving, and social advocacy services	880,852,894
3515	Business and professional services	295,499,360
3516	Labor and civic services	687,641,821
3517	Cooking, housecleaning, gardening, and other services to private households	263,351,460
3523	Other products and services of State Govt. enterprises	45,888,643
3526	Other products and services of Local Govt. enterprises	826,787,746
	Total	148,328,513

Table 6: State and Local Government Consumption Tax Base (2014)

Government Demand: State/Local Government Non-Education		
Commodity		
Code	Description	\$
3002	Grains	720,842.54
3003	Vegetables and melons	2,886,035.44
3004	Fruit	209,627
3005	Tree nuts	69,717
3006	Greenhouse, nursery, and floriculture products	21,556,427
3007	Tobacco	38,094
3008	Cotton	254,857
3009	Sugarcane and sugar beets	76,341
3010	All other crops	746,808
3013	Poultry and egg products	1,659,992
3014	Animal products, except cattle and poultry and eggs	1,076,714
3016	Logs and roundwood	3,940
3018	Wild game products, pelts, and furs	526,369
3019	Support activities for agriculture and forestry	14,679,280
3022	Coal	2,881,771
3031	Sand and gravel	10,021,006
3032	Other clay, ceramic, refractory minerals	377,053
3033	Potash, soda, and borate mineral	4,310,024
3034	Phosphate rock	711,714
3035	Other chemical and fertilizer mineral	493,609
3036	Other nonmetallic minerals	444,235
3049	Electricity transmission and distribution	15,833,037
3050	Natural gas distribution	14,232,368
3051	Water, sewage and other systems	35,203,548
3062	Maintained and repaired nonresidential structures	296,221,252
3064	Maintained and repaired highways, streets, bridges, and tunnels	714,727,722
3065	Dog and cat food	470,352
3066	Other animal food	1,327,796
3067	Flour	410,952
3068	Rice	260,163
3069	Malt	80,495
3070	Wet corn	36,530
3072	Fats and oils refining and blending	551,957
3073	Breakfast cereal	2,302,541
3074	Beet sugar	387,994
3075	Sugar cane	471,470
3076	Non-chocolate confectioneries	1,363,457
3077	Chocolate and confectioneries from cacao beans	366,147

3078	Confectioneries from purchased chocolate	1,994,507
3079	Frozen fruits, juices and vegetables	1,492,863
3080	Frozen specialties	2,645,085
3081	Canned fruits and vegetables	22,980,761
3082	Canned specialties	28,733,835
3083	Dehydrated food products	3,826,549
3084	Fluid milk	49,965,168
3085	Creamery butter	3,403,602
3087	Dry, condensed, and evaporated dairy products	20,974,960
3088	Ice cream and frozen dessert	10,919,950
3089	Meat (except poultry) produced in slaughtering plant	26,412,006
3090	Meat processed from carcasses	58,059,971
3091	Processed animal rendered byproducts	2,523,968
3092	Processed poultry meat products	3,226,416
3093	Seafood products	12,443,298
3094	Bread and bakery products, except frozen	20,110,725
3095	Frozen cakes and other pastries	1,796,482
3096	Cookies and crackers	1,040,491
3097	Dry pasta, mixes, and dough	1,033,496
3098	Tortillas	303,014
3099	Roasted nuts and peanut butter	400,955
3100	Other snack foods	1,359,955
3101	Coffee and tea	15,300,668
3102	Flavoring syrup and concentrate	1,210,872
3103	Mayonnaise, dressings, and sauces	5,183,547
3104	Spices and extracts	7,154,490
3105	All other food products	1,449,240
3106	Bottled and canned soft drinks and water	4,366,888
3107	Manufactured ice	64,882
3109	Wine and brandies	52,761
3110	Distilled liquors except brandies	139,784
3111	Cigarettes, cigars, smoking and chewing tobacco, and reconstituted tobacco	10,345,105
3113	Broadwoven fabrics and felts	827,921
3114	Narrow fabrics and schiffli machine embroidery	105,996
3115	Nonwoven fabrics	508,872
3116	Knitted fabrics	73,461
3117	Finished textiles and fabrics	370,029
3118	Coated fabric coating	148,376
3120	Curtains and linens	5,943,450
3121	Textile bags and canvas	1,599,234
3122	Rope, cordage, twine, tire cord and tire fabric	1,092,341
3123	Other textile products	1,727,239
3124	Hosiery and socks	934,871
3126	Cut and sewn apparel from contractors	7,171,260
3127	Mens and boys cut and sew apparel	249,750
3128	Womens and girls cut and sew apparel	11,240,813

3130	Apparel accessories and other apparel	1,872,040
3131	Tanned and finished leather and hides	123,652
3132	Footwear	217,124
3133	Other leather and allied products	142,756
3134	Dimension lumber	517,310
3135	Preserved wood products	99,287
3136	Veneer and plywood	4,809,455
3137	Engineered wood members and trusses	3,408,349
3138	Reconstituted wood products	3,623,333
3139	Wood windows and doors	327,605
3140	Cut stock, resawn and planed lumber	110,620
3141	Other millwork, including flooring	321,698
3142	Wood containers and pallets	12,472,127
3143	Manufactured homes (mobile homes)	16,037,531
3144	Prefabricated wood buildings	1,127,705
3145	All other miscellaneous wood products	4,593,793
3147	Paper from pulp	52,378,292
3149	Paperboard containers	3,411,406
3150	Paper bags and coated and treated paper	13,197,358
3151	Stationery products	48,410,187
3152	Sanitary paper products	13,049,072
3153	All other converted paper products	7,912,592
3154	Printed materials	106,847,137
3155	Printing support services	6,160,642
3156	Refined petroleum products	912,237,793
3157	Asphalt paving mixtures and blocks	25,368,700
3159	Petroleum lubricating oil and grease	7,902,340
3160	All other petroleum and coal products	2,498,324
3161	Petrochemicals	18,375,395
3162	Industrial gases	20,460,949
3163	Synthetic dyes and pigments	12,139,032
3164	Other basic inorganic chemicals	13,905,338
3165	Other basic organic chemicals	54,821,629
3166	Plastics materials and resins	27,471
3169	Nitrogenous fertilizer	8,692,897
3170	Phosphatic fertilizer	11,715,733
3172	Pesticides and other agricultural chemicals	16,315,258
3174	Pharmaceuticals	70,428,703
3176	Biological products (except diagnostic)	1,305,484
3177	Paints and coatings	8,158,398
3178	Adhesives	2,168,633
3179	Soaps and other detergents	29,145,412

3180	Polish and other sanitation goods	19,374,588
3181	Surface active agents	3,691,081
3183	Printing inks	560,632
3184	Explosives	2,974,774
3185	Compounded resins	6,088,790
3186	Photographic films and chemicals	11,418,746
3187	Other miscellaneous chemical products	36,459,534
3188	Plastics packaging materials and unlaminated films and sheets	8,822,989
3189	Unlaminated plastics profile shapes	494,199
3190	Plastics pipes and pipe fittings	888,870
3192	Polystyrene foam products	2,707,454
3195	Other plastics products	31,942,308
3196	Tires	4,998,280
3197	Rubber and plastics hoses and belts	3,361,785
3198	Other rubber products	20,563,496
3199	Pottery, ceramics, and plumbing fixtures	140,187
3200	Bricks, tiles, and other structural clay products	424,397
3201	Flat glass	701,330
3203	Glass containers	935,226
3204	Glass products made of purchased glass	1,695,314
3209	Other concrete products	364,146
3210	Lime	106,310
3211	Gypsum products	58,074
3212	Abrasive products	2,569,797
3213	Cut stone and stone products	1,097,947
3217	Iron and steel and ferroalloy products	1,209,530
3220	Steel wire	229,146
3230	Nonferrous metals	343,571
3234	Crowned and stamped metals	774,311
3235	Cutlery, utensils, pots, and pans	5,326,426
3236	Hand tools	7,022,552
3237	Prefabricated metal buildings and components	136,354
3238	Fabricated structural metal products	604,293
3239	Plates	511,328
3240	Metal windows and doors	338,655
3241	Sheet metal work (except stampings)	1,168,388
3242	Ornamental and architectural metal products	270,896
3248	Spring and wire products	133,972
3249	Machined products	1,621,319
3250	Turned products and screws, nuts, and bolts	599,260
3254	Valve and fittings, other than plumbing	324,929
3257	Small arms ammunition	2,945,415
3258	Ammunition, except for small arms	4,041,545
3259	Small arms, ordnance, and accessories	4,726,538
3261	Other fabricated metals	239,981
3262	Farm machinery and equipment	6,092,029

3263	Lawn and garden equipment	237,933
3267	Food product machinery	348,561
3269	Sawmill, woodworking, and paper machinery	74,514
3270	Printing machinery and equipment	170,667
3276	Heating equipment (except warm air furnaces)	576,325
3277	Air conditioning, refrigeration, and warm air heating equipment	12,535,486
3279	Special tool, die, jig, and fixture	155,926
3280	Cutting tool and machine tool accessory	55,400
3281	Machine tool	356,774
3282	Rolling mill and other metalworking machinery	89,390
3286	Other engine equipment	2,210,022
3287	Pump and pumping equipment	1,556,795
3289	Measuring and dispensing pumps	134,079
3294	Power-driven hand tools	380,915
3295	Welding and soldering equipment	7,470
3300	Scales, balances, and miscellaneous general purpose machinery	20,809
3302	Computer storage devices	5,205,802
3303	Computer terminals and other computer peripheral equipment	7,714,716
3305	Broadcast and wireless communications equipment	1,583,917
3307	Audio and video equipment	4,503,877
3308	Bare printed circuit boards	103,619
3309	Semiconductors and related devices	729,040
3312	Printed circuit assemblies (electronic assemblies)	137,359
3313	Other electronic components	329,548
3317	Industrial process variable instruments	397,700
3322	Watches, clocks, and other measuring and controlling devices	1,353,348
3325	Electric lamp bulbs and parts	8,871,944
3326	Lighting fixtures	11,327,041
3333	Motors and generators	1,281,156
3335	Relay and industrial controls	672,429
3336	Storage batteries	644,623
3337	Primary batteries	472,652
3342	All other miscellaneous electrical equipment and components	15,571
3345	Heavy duty trucks	90,897
3346	Motor vehicle bodies	24,712
3349	Travel trailers and campers	5,896,031
3350	Motor vehicle gasoline engines and engine parts	4,047,179
3351	Motor vehicle electrical and electronic equipment	9,251,731
3352	Motor vehicle steering, suspension components (except spring), and brake systems	6,162,206
3353	Motor vehicle transmission and power train parts	28,551,340
3356	Other motor vehicle parts	16,978,127
3362	Railroad rolling stock	208,398

3379	Surgical and medical instruments	20,580,400
3380	Surgical appliance and supplies	58,272,697
3381	Dental equipment and supplies	665,789
3386	Dolls, toys, and games	10,147,367
3387	Office supplies (except paper)	7,815,583
3389	Gaskets, packings, and sealing devices	2,027,581
3391	Fasteners, buttons, needles, and pins	771,290
3394	All other miscellaneous manufactured products	7,206,806
3395	Wholesale trade distribution services	300,643,188
3397	Retail services - Furniture and home furnishings stores	57,951
3398	Retail services - Electronics and appliance stores	22,422
3399	Retail services - Building material and garden equipment and supplies stores	323,103
3400	Retail services - Food and beverage stores	24,584
3401	Retail services - Health and personal care stores	604,539
3402	Retail services - Gasoline stores	398,194
3403	Retail services- Clothing and clothing accessories stores	1,426,792
3404	Retail services - Sporting goods, hobby, musical instrument and book stores	164,880
3405	Retail services - General merchandise stores	1,319,504
3408	Air transportation services	44,046,032
3409	Rail transportation services	4,188,614
3411	Truck transportation services	61,707,554
3412	Transit and ground passenger transportation services	188,990,387
3413	Pipeline transportation services	3,502,650
3414	Scenic and sightseeing transportation services and support activities for transportation	902,567
3415	Couriers and messengers services	5,564,836
3416	Warehousing and storage services	33,037,449
3417	Newspapers	134,418
3418	Periodicals	823,153
3419	Books	55,357,704
3420	Directories, mailing lists, and other published materials	2,911,364
3421	Greeting cards	930,382
3423	Motion pictures and videos	1,635,582
3424	Sound recordings	2,627,104
3425	Radio and television broadcasts	1,888,928
3427	Wired telecommunications	232,259,995
3428	Wireless telecommunications (except satellite)	164,532,196
3429	Satellite, telecommunications resellers, and all other telecommunications	9,336,683
3430	Data processing, hosting, and related services	106,429,161
3431	News syndicates, libraries, archives and all other information services	37,842,983
3432	Internet publishing and broadcasting and web search portals	2,256,319
3433	Monetary authorities and depository credit intermediation	60,394,329
3434	Non-depository credit intermediation and related activities	1,844,404
3435	Securities and commodity contracts intermediation and brokerage	55,088,829
3436	Other financial investment services	1,912,760
3437	Insurance	241,219

3440	Real estate buying and selling, leasing, managing, and related services	379,400,116
3442	Automotive equipment rental and leasing services	6,053,227
3443	General and consumer goods rental services except video tapes and discs	16,803,423
3445	Commercial and industrial machinery and equipment rental and leasing services	48,460,880
3447	Legal services	96,148,026
3448	Accounting, tax preparation, bookkeeping, and payroll services	80,145,851
3449	Architectural, engineering, and related services	165,029,999
3450	Specialized design services	27,844,059
3452	Computer systems design services	112,120,850
3453	Other computer related services, including facilities management services	41,407,677
3454	Management consulting services	137,188,660
3455	Environmental and other technical consulting services	38,165,825
3456	Scientific research and development services	1,713,515
3457	Advertising, public relations, and related services	78,149,055
3459	Veterinary services	7,827,695
3460	Marketing research and all other miscellaneous professional, scientific services	32,724,854
3462	Office administrative services	35,393,101
3463	Facilities support services	22,507,792
3464	Employment services	56,903,465
3465	Business support services	12,688,293
3467	Investigation and security services	54,239,498
3468	Services to buildings	58,947,502
3469	Landscape and horticultural services	77,864,494
3470	Other support services	25,973,305
3471	Waste management and remediation services	228,725,586
3473	Junior colleges, colleges, universities, and professional schools	93,021,530
3474	Other educational services	27,103,525
3475	Offices of physicians	3,987,407
3476	Offices of dentists	1,040,531
3477	Offices of other health practitioners	10,060,237
3478	Outpatient care centers	10,991,225
3479	Medical and diagnostic laboratories	824,367
3483	Nursing and community care services	2,894,612
3484	Residential mental retardation, mental health, substance abuse services	1,567,813
3485	Individual and family services	15,236,094
3486	Community food, housing, and other relief services, including rehabilitation services	1,862,228
3487	Child day care services	11,207,992
3496	Other amusement and recreation	7,654,454
3497	Fitness and recreational sports center services	4,911,263
3498	Bowling activities	899,049
3499	Hotels and motel services, including casino hotels	26,343,294
3500	Other accommodation services	1,698,395

3501	Full-service restaurant services	10,815,732
3502	Limited-service restaurant services	165,979,599
3503	All other food and drinking place services	32,986,538
3504	Automotive repair and maintenance, except car washes	17,556,742
3505	Car washes	1,998,867
3506	Electronic and precision equipment repair and maintenance	53,982,346
3507	Commercial and industrial machinery and equipment repair and maintenance	21,637,951
3508	Personal and household goods repair and maintenance	6,518,945
3509	Personal care services	182,896
3511	Dry-cleaning and laundry services	22,029,846
3512	Other personal services	18,798,233
3523	Other products and services of state government enterprises	2,450,321
3526	Other products and services of local government enterprises	44,148,083
Total		7,309,984,564

Table 7: State and Local Government Salary and Wages (2014)

Commodity Code	Description	\$
3531	Employment and payroll of state govt, non-education	3,779,072,265
3533	Employment and payroll of local govt, non-education	4,759,341,796
Total		8,538,414,062

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