

Sources of State Revenue

	Percent of state revenue in the general fund collected from the following taxes (2003)					State has specifically earmarked at least a portion of the following taxes or fees for education (2004-05)					State has a lottery dedicated at least in part to pre-K-12 education (2004-05)
	Sales	Personal income	Corporate income	Gaming	Other	Income	Sales	Gaming	Tobacco or alcohol	Other	
Alabama	28.5	35.4	3.9	0.1	32.2	Yes	Yes	No	Yes	Yes	No
Alaska	0.0	0.0	14.0	0.1	85.8	No	No	No	Yes	No	No
Arizona	55.4	30.0	7.0	--	7.6	No	Yes	No	No	No	No
Arkansas	42.4	45.3	5.6	0.1	6.6	No	Yes	No	Yes	Yes	No
California	27.8	40.6	8.4	0.0	23.1	No	No	No	No	No	Yes
Colorado	32.1	55.1	4.0	0.7	8.1	Yes	No	No	No	No	Yes
Connecticut	25.2	35.5	4.2	5.4	29.7	No	No	No	No	No	No
Delaware	--	29.1	2.7	--	68.1	No	No	No	No	No	No
District of Columbia	--	--	--	--	--	No	No	No	No	No	No
Florida	72.5	0.0	6.1	0.1	21.2	No	No	No	No	Yes	Yes
Georgia	32.1	45.9	--	--	22.0	No	No	No	No	No	Yes
Hawaii	47.1	27.4	0.2	--	25.3	Yes ¹	No	No	No	Yes	No
Idaho	39.7	47.5	5.3	0.0	7.5	No	No	No	Yes	No	Yes
Illinois	31.9	38.7	3.9	2.9	22.6	No	No	Yes	Yes	No	Yes
Indiana	42.2	36.9	7.4	4.4	9.1	No	No	No	No	No	No
Iowa	32.9	46.7	4.6	1.2	14.6	No	No	No	No	No	No
Kansas	42.3	41.2	2.5	0.0	14.1	No	No	No	No	No	No
Kentucky	33.9	39.3	4.0	0.0	22.8	No	No	No	No	No	Yes
Louisiana	39.4	29.2	6.0	5.5	19.9	No	No	Yes	No	No	Yes
Maine	35.8	44.8	3.8	--	15.7	No	No	No	No	No	No
Maryland	28.9	50.5	3.1	0.0	17.5	No	No	No	Yes	No	No
Massachusetts	24.8	53.6	5.3	0.0	16.2	No	No	No	No	No	No
Michigan	11.1	49.8	23.2	0.0	16.0	No	Yes	Yes	Yes	Yes	Yes
Minnesota	31.3	42.7	4.7	0.5	20.8	No	No	No	No	No	No
Mississippi	45.9	29.6	8.4	4.8	11.2	No	Yes	No	No	No	No
Missouri	29.4	60.7	3.9	0.0	6.1	No	Yes	No	Yes	Yes	Yes
Montana	--	43.1	3.5	3.7	49.7	No	No	No	No	Yes	No
Nebraska	41.9	46.0	4.5	0.0	7.6	Yes	No	No	No	Yes	Yes ²
Nevada	37.9	--	--	36.4	25.7	No	No	Yes	No	Yes	No
New Hampshire	--	--	19.2	0.2	80.6	No	No	No	Yes	Yes	Yes
New Jersey	25.3	28.7	11.3	3.4	31.5	Yes	No	No	No	Yes	No
New Mexico	34.8	23.4	2.6	1.0	38.2	No	No	No	No	No	No
New York	23.2	62.2	9.3	0.1	5.2	No	No	No	No	No	Yes
North Carolina	27.5	49.8	5.9	0.0	16.8	Yes	Yes	No	No	Yes	No
North Dakota	44.7	22.7	5.4	1.6	25.6	No	No	No	No	No	No
Ohio	28.5	33.1	3.3	0.0	35.1	No	No	No	No	No	Yes
Oklahoma	30.3	43.8	1.2	0.2	24.5	Yes ¹	Yes	No	No	Yes	Yes ³
Oregon	--	79.8	4.5	--	15.7	No	No	No	No	No	Yes
Pennsylvania	35.3	33.3	6.6	--	24.8	No	No	No	No	No	No
Rhode Island	28.3	29.6	2.3	8.8	31.0	No	No	No	No	No	No
South Carolina	41.1	37.4	2.0	0.0	19.4	No	Yes	No	No	Yes	Yes
South Dakota	53.4	--	--	--	46.6	No	No	No	No	No	Yes
Tennessee	68.0	1.0	6.4	0.0	24.7	No	Yes	No	Yes	Yes	Yes ⁴
Texas	49.5	--	--	0.0	50.5	No	No	No	Yes	Yes	Yes
Utah	41.4	45.2	4.4	0.0	9.0	Yes	No	No	Yes	Yes	No
Vermont	25.2	47.5	3.2	--	24.1	No	Yes	No	No	Yes	Yes
Virginia	21.7	62.9	2.8	--	12.6	No	Yes	No	No	No	Yes
Washington	56.2	--	--	--	43.8	No	No	No	No	Yes	Yes
West Virginia	30.6	36.2	2.9	0.0	30.2	No	Yes	No	No	No	Yes
Wisconsin	36.6	49.5	5.2	0.0	8.7	No	No	No	No	Yes	No
Wyoming	28.4	0.0	0.0	0.0	71.6	No	No	No	No	Yes	No
U.S.	33.4	36.6	5.8	0.9	23.4	8	13	4	12	21	24

Note: A dash (--) indicates data were not available.

SOURCE: The first five columns are from the National Association of State Budget Officers. The remaining data were collected by the Education Week Research Center.

¹Hawaii and Oklahoma have income tax check-off programs for taxpayers to donate money from their income-tax return to education.

²Due to a budget crisis in Nebraska, money from the lottery was diverted to the state general fund. No funding will be available for education until July 1, 2007.

³Last November, Oklahoma passed a referendum establishing a lottery with at least 35 percent of revenue dedicated to education.

⁴The net proceeds of Tennessee's lottery are allocated first to provide college scholarships, then to school construction, early-learning programs, and after-school programs for K-12 education. The first year of the lottery was 2004, and funds are only being used for scholarships.