

Data Dictionary

The table below lists all the columns available in the provided dataset and a description of what the columns contain. Please note that this dictionary is our interpretation of the available data and may not be exhaustive.

For exhaustive analysis, it is vital to understand that while these codes serve as "umbrella" classifiers, each state may have different laws and reporting regulations. Furthermore, some data elements might not be available for all years. It is recommended reference the US Census bureau's official classification manual: <https://www2.census.gov/govs/pubs/classification/tax-revenue-classification-manual.pdf> (Last updated 2023)

Field Name	Description
Year	US State Tax Revenue ranging from 2004 to Q2 2025
Quarter	US Financial reporting quarter (Q1, Q2, Q3, Q4).
State	Name of the US State + District of Columbia. NOTE: US Total does not include DC.
Amount	Nominal Dollars in millions (\$ USD). Note: US Totals in this dataset exclude Washington D.C.
Tax Category	Authentic labels from US Census Bureau reports. Use caution: naming conventions may shift slightly over the 20-year span.
Tax Code	Standardized "Umbrella Classifiers" for cross-state comparison. See legend below. [!IMPORTANT] These codes represent the primary revenue streams for state governments. Participants should note that not all states utilize every code (e.g., states with no income tax). Different codes may have different rules for each state.
T01:	Property Taxes. Taxes imposed on ownership of property and measured by its value.
T09:	General Sales Tax. General sales and gross receipts taxes.

T10:	Alcoholic Beverages. Selective sales tax on the sale of alcoholic beverages.
T11:	Amusements. Taxes on admission tickets or gross receipts of amusement businesses.
T12:	Insurance Premiums. Taxes measured by gross premiums of insurance companies.
T13:	Motor Fuels. Taxes on gasoline, diesel, and other motor fuels.
T14:	Pari-mutuels. Taxes measured by amounts wagered at race tracks (horse, dog, etc.).
T15:	Public Utilities. Taxes on gross receipts of public passenger and freight companies.
T16:	Tobacco Products. Taxes on tobacco products and related supplies.
T19:	Other Selective Sales. Taxes on specific commodities not reported above (e.g., meals, lubricants).
T20:	Alcoholic Bev. License. Licenses for the manufacture or sale of alcoholic beverages.
T21:	Amusement License. Licenses for operating amusement businesses.
T22:	Corporation License. General organization and franchise fees for corporations.
T23:	Hunting & Fishing. Licenses for commercial or recreational hunting and fishing
T24:	Motor Vehicle License. Registration and inspection fees for motor vehicles and trailers
T25:	Motor Vehicle Operator. Licenses for operating motor vehicles (Driver's licenses)
T27:	Public Utility License. Licenses for the operation of public utility companies.
T28:	Occupation/Business. Licenses required for

	specific professions or businesses (n.e.c.)
T29:	Other License Taxes. Miscellaneous licenses (e.g., marriage, animal, etc.).
T40:	Individual Income Tax. Taxes on the net income of individuals and families.
T41:	Corp. Net Income Tax. Taxes on the net income of corporations and financial institutions.
T50:	Death & Gift Taxes. Taxes on transfers of property at death or by gift.
T51:	Documentary/Transfer. Taxes on the transfer of real property or securities.
T53:	Severance Taxes. Taxes on the "severing" of natural resources (oil, gas, timber).
T59:	Other Selective Taxes. Taxes on specific commodities or services not elsewhere classified (e.g., specialized excise taxes on meals, soft drinks, or specific lubricants).
T99	Other Taxes, NEC (Not Elsewhere Classified). The final catch-all category for all remaining tax revenue that does not fall into any of the standard umbrella classifications (T01–T53).
Population	Total resident population of the state. Early data (pre-2010) is derived from annual Census estimates using linear interpolation to create quarterly steps. More recent data (2010–2025) utilizes official quarterly estimates.
Pop_Youth	Residents aged 0–17
Pop_Working	Residents aged 18–64
Pop_Senior	Residents aged 65+
Age_Median	The age at which half the population is older and half is younger.
Civilian Unemployment Rate	The percentage of the Civilian Labor Force that is unemployed and actively seeking

	work.
Civilian Non-Institutional	Population 16+ years old not in the military or institutionalized (e.g., prison/nursing homes).
Total Civilian Labor	The sum of employed and unemployed individuals. This represents the total supply of labor.
Total Employed Civilian	All persons who did any work for pay or profit during the survey reference week.
Total Unemployed Civilian	Persons who had no employment but were available and actively looking for work.
% Civilian Labor Force	The percentage of civilian non-institutional population over age 16 that is either employed or actively seeking work. Labor Force Participation Rate: $(\text{Total Civilian Labor} / \text{Civilian Non-Institutional}) * 100$.
Personal Income	Total income received by all persons from all sources (wages, rents, interest, and transfer payments).
Applications	Employer Identification Number (EIN) filings submitted to the Internal Revenue Service (IRS) to establish a unique entity tax identity.
Formation	Business Formations. The count of new businesses that actually started operating (usually measured within 4–8 quarters of application).
Housing_Price_Index	A weighted, repeat-sales index measuring average price changes in single-family houses (base period varies; purchases only).
Births	Total live births recorded in the state. Useful for long-term demographic/spending projections. NOTE: 2025 Q1+Q2 are estimates carrying forward 2024 totals.
GDP Total	The total market value of all final goods and services produced within the state's

	borders.
GDP_Accom_Food	Hotels, lodging, restaurants, and bars.
GDP_Admin_Waste	Office admin, hiring services, and waste remediation.
GDP_Ag_Fish_Hunt	Agriculture, Forestry, Fishing, and Hunting.
GDP_Arts_Recreation	Performing arts, spectator sports, and gambling/recreation.
GDP_Construction	Residential and non-residential building and specialty trades.
GDP_Durable_Goods	Manufacturing of long-lasting items (cars, aircraft, computers).
GDP_Education	Private educational services (excludes public schools).
GDP_Finance_Insurance	Banking, credit, securities, and insurance underwriting.
GDP_Gov_Federal	Value added by federal agencies (non-military) operating within the state, such as the IRS, Social Security Administration, or National Parks.
GDP_Gov_Military	Economic output attributed to military personnel and activities stationed at bases within the state.
GDP_Gov_State_Local	Output from state agencies, municipal governments, and public services including police, fire, and public K-12/higher education.
GDP_Gov_Total	The sum of Federal Civilian, Military, and State/Local government economic activity.
GDP_Healthcare_Social	Includes private hospitals, clinics, nursing homes, and social service providers (daycare, food banks).
GDP_Information	Encompasses software publishing, motion pictures, broadcasting, telecommunications, and data processing/hosting services.

GDP_Management	Specifically refers to the output of holding companies and corporate headquarters that manage other decentralized units.
GDP_Manufacturing	The transformation of materials or substances into new products. Often the sum of Durable and Nondurable goods.
GDP_Mining_Oil_Gas	Includes the extraction of minerals, metal ores, and fossil fuels, plus related support activities.
GDP_Nondurable_Goods	Manufacturing of short-term items (food, chemicals, paper).
GDP_Other_Services	A catch-all for repair/maintenance, personal care (hair salons), and religious or professional organizations.
GDP_Private_Total	The total economic value added by all non-government sectors in the state.
GDP_Prof_Tech_Services	Knowledge-based services including legal, accounting, architecture, engineering, and specialized consulting.
GDP_Real_Estate	Includes the rental of property, activities of real estate agents, and "imputed rent" for homeowners.
GDP_Retail	The final step in the distribution of merchandise to the public; highly correlated with consumer confidence and sales tax revenue.
GDP_Transport_Warehousing	Movement of passengers and cargo via air, rail, water, or road, plus the storage of goods.
GDP_Utilities	Provision of electric power, natural gas, steam, water, and sewage removal. (Note: excludes "Public" utilities run by local governments).
GDP_Wholesale	B2B transactions where goods are sold to other businesses or retailers rather than the final consumer.

Lawful_Permanent_Residents_Per_Million	The number of Green Card holders (LPRs) per one million residents
Nonimmigrants_Per_Million	Temporary admissions (I-94 entries) for business, study, or pleasure per one million residents
Naturalizations_Per_Million	The number of persons becoming U.S. citizens per one million residents.
Refugees_Per_Million	The number of refugee arrivals (admitted from abroad) per one million residents.
Asylees_Per_Million	The number of individuals granted asylum (already present in the U.S.) per one million residents.
White Alone	The number of persons identifying as White
Black Alone	The number of persons identifying as Black
American Indian or Alaskan Native	The number of persons identifying as American Indian or Alaskan Native
Asian Alone	The number of persons identifying as Asian
Hawaii or Pacific Islander Alone	The number of persons identifying as Hawaiian or Pacific Islander

Two or More Races	The number of persons identifying as two or more races
Not Hispanic	The number of persons identifying as not Hispanic
Hispanic	The number of persons identifying as Hispanic

Sources

US State Tax Revenue	https://www.census.gov/programs-surveys/qtax.html	Sourced from the Quarterly Summary of State & Local Tax Revenue.
Unemployment Rate	https://www.bls.gov/lau/data.htm	Quarterly values are the arithmetic mean of the three monthly seasonally adjusted rates from the la.data.3 flat file.
Population	https://www.census.gov/programs-surveys/popest/data/tables.html https://www.census.gov/data/tables/time-series/demo/popest/intercensal-2000-2010-state.html	2004–2009: Linearly interpolated from annual Census Intercensal estimates. 2010–Present: Sourced directly from quarterly BEA SQINC1 estimates.
Business Formations+Applications	https://www.census.gov/econ/bfs/current/index.html	Monthly Business Applications (BA_BA) and Formations (BF_BF4Q) were summed to create quarterly totals. BFS Time Series
Personal Income	https://apps.bea.gov/itable/?ReqID=70&step=1#eyJhcHBpZCI6NzAsInN0ZXBzIjpibMSwyOSwyNSwzMSwyNI0sImRhGEiOIjIIRhYmxISWQiLCIzNi	Quarterly data at Seasonally Adjusted Annual Rates (SAAR) from Table SQINC1.

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Birth Counts	https://wonder.cdc.gov/	Monthly birth records from the Natality (Historical and Provisional) databases were summed to create quarterly totals.
GDP	https://apps.bea.gov/itable/?ReqID=70&step=1&_gl=1*4kx4p1*_ga*MjEzMTcwMDE5LjE3Njc3MTc2MTQ.*_ga_J4698JNNFT*cze3Njc5MDcxODEkbzQkZzEkdDE3Njc5MTAxODc_kajYwJGwwJGgw#eyJhcHBpZCI6NzAsInN0ZXBzIjpBMswyOSwyNSwzMSwyNI0sImRh dGEiOlRbIHRhYmxlSWQiLCI1MjYiXSxbIjEham9yX0FyZWElLCIwIj0sWyJTdGF0ZSI6WyIwIj0sWyI1dXX0=	Sourced from BEA Table SQGDP2 (Current-Dollar GDP).
Labor Force Metrics	https://www.bls.gov/lau/	Labor force metrics from non-institutional the civilian population
Age Demographics	https://www.census.gov/data/datasets/time-series/demo/popest/2020s-state-detail.html	Annual mid-year (July 1) state-level population estimates by single-year-of-age, aggregated into specific age cohorts. Median age derived from the cumulative 50th percentile distribution of single-year records.
State Immigration	https://ohss.dhs.gov/topics/immigration/state-immigration-data	Annual counts of Lawful Permanent Residents (LPRs), Naturalizations, and Nonimmigrant admissions (temporary business/student/visitor) based on intended state of residence.
Housing Purchases Index	https://www.fhfa.gov/data/hpi/datasets?tab=quarterly-data	Housing sales price trends from sold properties

