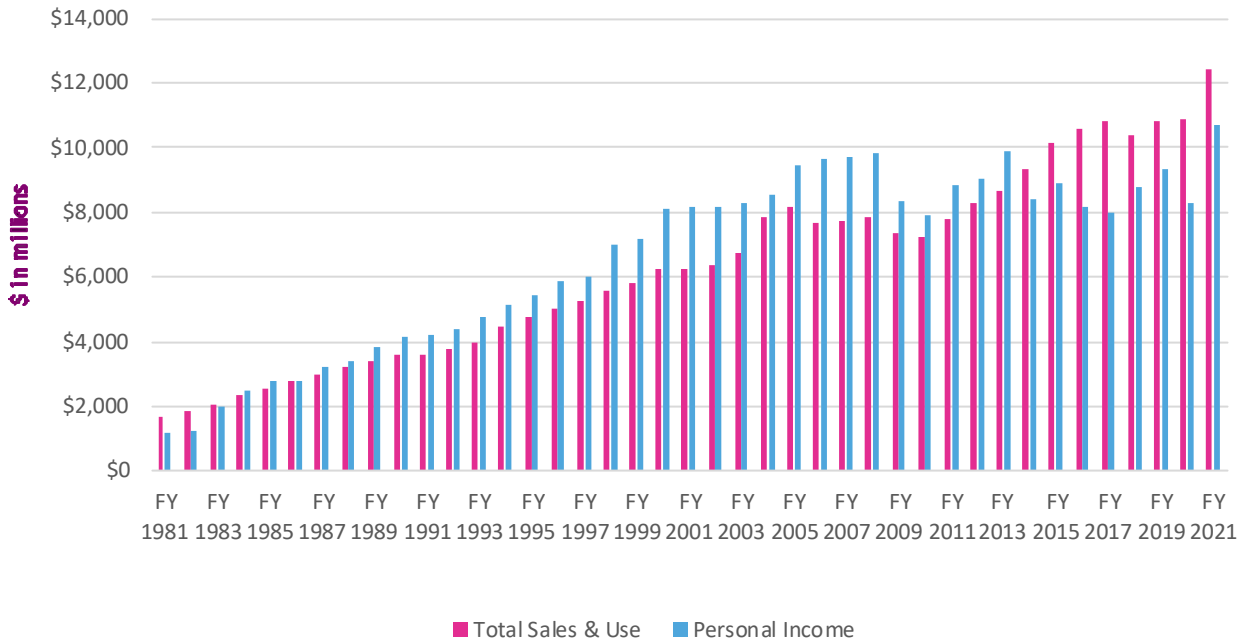




# Legislative Budget Office of LSC

## Sales and Use & Personal Income Taxes

All-Funds Personal Income and Sales Tax Receipts,  
FY 1981-FY 2021



Data Notes: 1. The tax receipts figures used in this infographic are nominal dollars and reflect tax policy changes.

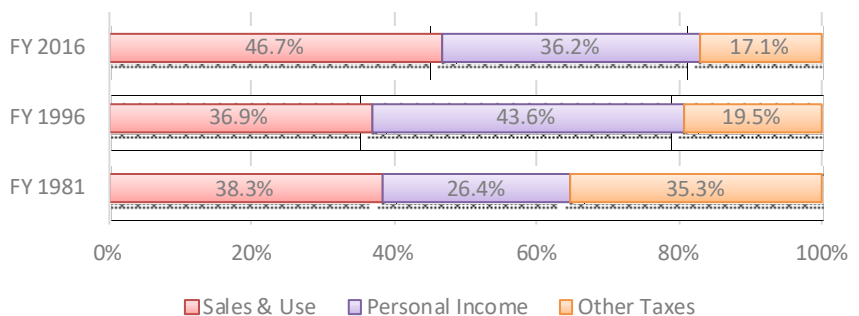
2. Sales tax receipts were greater than income tax receipts in FY 1980 through FY 1983 and in FY 2014 through FY 2021, but sales tax receipts were smaller than income tax receipts in FY 1984 through FY 2013.

- ⇒ Sales and use tax receipts grew 14.1% from FY 2020 to FY 2021, due to a surge of consumer spending on taxable items that may be attributed in part to numerous federal stimulus programs. From FY 2019 to FY 2020, receipts grew 1.0%, largely because many businesses were shut down in March and April 2020, the beginning of the COVID-19 pandemic.
- ⇒ Personal income tax receipts grew 28.7% from FY 2020 to FY 2021, after a decrease of 11.0% from FY 2019 to FY 2020. The revenue increase was largely due to the extension of the filing deadline for tax year 2019 tax returns from April 15 to July 15, 2020, which delayed substantial receipts to FY 2021.

In FY 2021, sales and use and personal income tax receipts comprised 45.4% (\$12.42 billion) and 38.9% (\$10.65 billion), respectively, of total tax receipts.

Together, these two taxes accounted for 84.3% of total tax receipts in FY 2021, in comparison with their combined share of 64.7% in FY 1981, 80.5% in FY 1996, and 82.9% in FY 2016.

Compositions of Tax Receipts



Data source: Ohio Administrative Knowledge