

**Table B-3**  
**ELASTICITY OF TAX EFFORT - ALL STATES**

Sl.No	States	1980-81 to 1990-91	1980-81 to 1993-94	1980-81 to 1994-95	States	1996-97	1997-98	1998-99	1999-00	1996-97 to 1999-00
1	2	3	4	5	6	7	8	9	10	11
1	Andhra Pradesh	1.14	0.99	1.06	Andhra Pradesh	1.36	8.72	0.60	1.79	2.38
2	Assam	2.01	1.82	1.66	Arunachal Pradesh	10.88	1.41	1.93	1.25	1.52
3	Gujarat	1.35	1.35	1.3	Assam	1.22	1.59	0.01	-0.28	1.67
4	Haryana	1.17	1.14	1.15	Bihar	0.66	0.48	1.24	4.12	1.79
5	Himachal Pradesh	1.59	1.55	1.57	Delhi	1.03	0.70	0.31	0.79	0.56
6	Kerala	1.38	1.52	1.59	Goa	0.56	2.66	0.02		
7	Karnataka	1.44	1.42	1.37	Gujarat	0.68	1.54	1.17	-37.98	1.78
8	Meghalaya	2.1	1.86*	*	Haryana	-0.06	1.30	2.36	1.28	1.84
9	Uttar Pradesh	1.56	1.34	1.4	Himachal Pradesh	1.45	1.13	1.19	0.57	0.96
10	Tamilnadu	1.5	1.26	1.31	Jammu & Kashmir	0.12	2.11	0.73	3.53	1.82
11	West Bengal	1.21	1.09	1.33	Karnataka	0.55	1.34	0.41	1.04	0.77
<p>Note.- Elasticity of tax effort - The rate of increase in tax receipts if the rate of increase in State income is 1 or Unity ie. <math>(T_i - T_0)Y_0 / (Y_i - Y_0) * T_0</math>, where,</p> <p>T<sub>i</sub> - State Tax receipts in the last year of the period</p> <p>T<sub>0</sub> - State Tax receipts in the first year of the period</p> <p>Y<sub>0</sub> - State income (in current prices) of the first year of the period</p> <p>Y<sub>i</sub> - State income (in current prices) of the last year of the period</p> <p>Source:(1) NSDP figures from Economic Survey 2002</p> <p>(2)State Finances-a study of budgets 2001-02</p>					Kerala	1.00	1.50	0.24	0.78	0.75
					Madhya Pradesh	1.10	1.36	0.99	1.45	1.27
					Maharashtra	0.67	1.77	0.42	1.47	1.30
					Manipur	-2.65	9.23	-0.74	2.86	3.44
					Meghalaya	1.73	-0.31	1.12	1.54	0.64
					Mizoram	1.07	4.65	1.44	-0.20	-0.65
					Nagaland	4.34	0.44	2.48	-0.22	-0.37
					Orissa	-4.08	0.25	0.52	1.51	0.57
					Punjab	0.21	1.26	0.61	1.42	1.11
					Rajasthan	0.64	1.35	0.66	5.86	1.49
					Sikkim	0.31	1.40	0.24	1.00	0.86
					Tamil Nadu	0.84	0.55	0.71	1.32	0.78
					Tripura	1.27	0.89	1.15	2.17	1.31
					Uttar Pradesh	0.77	1.74	0.88	1.89	1.43
West Bengal	0.28	0.30	0.31	0.45	0.31					