

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	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Andhra Pradesh	1.14	0.99	1.06	Andhra Pradesh	8.72	0.60	1.79	1.45	2.41	0.07	0.81	1.52
2	Assam	2.01	1.82	1.66	Arunachal Pradesh	1.41	1.93	1.25	5.23	29.68	0.94		
3	Gujarat	1.35	1.35	1.3	Assam	1.59	0.01	-0.28	2.03	2.16	2.41	0.68	3.01
4	Haryana	1.17	1.14	1.15	Bihar	0.48	1.24	4.12	-1.34	-3.31	1.11	3.86	-0.10
5	Himachal Pradesh	1.59	1.55	1.57	Delhi	0.70	0.31	0.79	1.51	1.62	0.75		
6	Kerala	1.38	1.52	1.59	Goa	2.66	0.02	NA	1.09	4.04	0.60		
7	Karnataka	1.44	1.42	1.37	Gujarat	1.54	1.17	-38.0	-4.16	0.19	0.17	0.86	-4.55
8	Meghalaya	2.1	1.86		Haryana	1.30	2.36	1.28	1.77	1.55	1.13	1.10	7.96
9	Uttar Pradesh	1.56	1.34	1.4	Himachal Pradesh	1.13	1.19	0.57	1.66	2.38	-0.46		
10	Tamilnadu	1.5	1.26	1.31	Jammu & Kashmir	2.11	0.73	3.53	5.77	2.10			
11	West Bengal	1.21	1.09	1.33	Karnataka	1.34	0.41	1.04	1.64		0.79		
					Kerala	1.50	0.24	0.78	1.09	5.66	2.05	0.97	-6.35
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. $(Ti-To)Yo/(Yi-Y0)To$, where,					Madhya Pradesh	1.36	0.99	1.45	0.41	-1.13	-9.47	0.41	5.57
					Maharashtra	1.77	0.42	1.47	-4.71	0.67	0.71	0.99	-6.18
To- State Own's Tax receipts in the first year of the period					Manipur	9.23	-0.74	2.86	11.41	0.34	2.57	0.60	
					Meghalaya	-0.31	1.12	1.54	1.01	2.63	0.74		
Ti- State Own's Tax receipts in the last year of the period					Mizoram	4.65	1.44	-0.20	1.29	3.74			
					Nagaland	0.44	2.48	-0.22	0.64	-0.53			
Yo- State income (in current prices) of the first year of the period					Orissa	0.25	0.52	1.51	-30.40	1.40	3.60	0.93	-6.12
					Punjab	1.26	0.61	1.42	2.88	-0.25	6.89	0.85	
Yi - State income (in current prices) of the last year of the period					Rajasthan	1.35	0.66	5.86	16.38	0.58	-2.18	0.85	-2.27
					Sikkim	1.40	0.24	1.00	6.57	1.28	3.25	0.28	
Source:(1) NSDP figures from Hand book of Statistics on the Indian Economy RBI 2005-06.					Tamil Nadu	0.55	0.71	1.32	1.05	10.10	1.54	1.05	-4.44
					Tripura	0.89	1.15	2.17	1.46	1.61			
Source:(2) State Finances- A Study of Budgets of 2005-06 RBI December 2005					Uttar Pradesh	1.74	0.88	1.89	3.57	-0.68	3.24		
					West Bengal	0.30	0.31	0.45	1.55	0.83	1.28		