



FACTS & FIGURES

HOW DOES YOUR STATE COMPARE?



2016



In 1941, we introduced our first edition of *Facts & Figures*. “There is need for concise and accurate data,” we wrote. “Facts give a broader perspective; facts dissipate predilections and prejudices. . . [and] this collection of data is an important step to meet the challenge presented by the broad problems of public finance.”

Facts & Figures 2016: How Does Your State Compare? builds on these seven decades of tradition. Mailed to every state legislator and governor, this handbook is designed to be a pocket- and purse-sized guide to state rankings on tax rates, collections, burdens, and more.

These tables were compiled by Tax Foundation staff and updated by Economist Nicole Kaeding. We hope these facts contribute to a healthy public debate.

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The Tax Foundation is the nation's leading independent tax policy research organization. Our research and analysis is guided by the principles of sound tax policy:

SIMPLICITY: Administrative costs are a loss to society, and complicated taxation undermines voluntary compliance by creating incentives to shelter and disguise income.





TRANSPARENCY: Tax legislation should be based on sound legislative procedures and careful analysis. A good tax system requires that taxpayers be informed and understand how tax assessment, collection, and compliance works. There should be open hearings, and revenue estimates should be fully explained and replicable.

NEUTRALITY: Taxes should not encourage or discourage certain economic decisions. The purpose of taxes is to raise needed revenue, not to favor or punish specific industries, activities, and products.

STABILITY: When tax laws are in constant flux, long-range financial planning is difficult. Lawmakers should avoid enacting temporary tax laws, including tax holidays and amnesties.

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Facts & Figures 2016

How Does Your State Compare?

Table of Contents

Number	Title	Date
Taxes and Tax Measures		
1	Tax Freedom Day by State	2015
2	State-Local Tax Burdens	2012
3	State Business Tax Climate Index	2016
4	State Tax Collections per Capita	2014
5	State Revenue per Capita	2013
6	State & Local Tax Collections per Capita	2013
7	State & Local Revenue per Capita	2013
8	Sources of State & Local Tax Collections	2013
9	Federal Aid as a Percentage of State General Revenue	2013
10	Federal Income Tax Payments by Income Percentile	2013
11	Federal Tax Rates	2016
Individual Income Taxes		
12	State Individual Income Tax Rates	2016
13	State Individual Income Tax Collections per Capita	2014
14	State & Local Individual Income Tax Collections per Capita	2013
Corporate Income Taxes		
15	State Corporate Income Tax Rates	2016
16	State Corporate Income Tax Collections per Capita	2014
17	State and Local Corporate Income Tax Collections per Capita	2013
18	State Gross Receipts Taxes	2016
General Sales Taxes		
19	State & Local Sales Tax Rates	2016
20	State General Sales Tax Collections per Capita	2014
21	State & Local General Sales Tax Collections per Capita	2013

Table of Contents, Continued

Excise Taxes		
22	State Gasoline Tax Rates	2016
23	Share of State & Local Road Spending Covered by State & Local Tolls, User Fees, & User Taxes	2013
24	State Cigarette Excise Tax Rates	2016
25	State Spirits Excise Tax Rates	2016
26	State Wine Excise Tax Rates	2016
27	State Beer Excise Tax Rates	2016
28	State & Local Cell Phone Tax Rates	2015
29	Sales Tax Treatment of Groceries, Candy, & Soda	2016
30	State & Local Excise & Selective Sales Tax Collections per Capita	2013
Property Taxes		
31	Property Taxes Paid as a percentage of Owner-Occupied Housing Value	2014
32	State & Local Property Tax Collections per Capita	2013
33	State Capital Stock Tax Rates	2016
Estate and Inheritance Taxes		
34	Estate Tax Rates & Exemptions	2016
35	Inheritance Tax Rates & Exemptions	2016
State Debt		
36	State Debt per Capita	2013
37	State & Local Debt per Capita	2012
Data		
38	Income per Capita by State	2014
39	People per Household by State	2013-2014

Table 1.
Tax Freedom Day by State
Calendar Year 2015

State	Tax Freedom Day	Rank	State	Tax Freedom Day	Rank
U.S.	April 24		Mont.	April 17	20
Ala.	April 9	4	Nebr.	April 17	20
Alaska	April 15	15	Nev.	April 20	26
Ariz.	April 15	15	N.H.	April 23	35
Ark.	April 14	10	N.J.	May 13	49
Calif.	May 3	46	N.M.	April 11	6
Colo.	April 25	36	N.Y.	May 8	48
Conn.	May 13	49	N.C.	April 16	18
Del.	April 20	26	N.D.	April 29	41
Fla.	April 20	26	Ohio	April 17	20
Ga.	April 15	15	Okla.	April 14	10
Hawaii	April 19	25	Ore.	April 22	32
Idaho	April 14	10	Pa.	April 25	36
Ill.	April 30	43	R.I.	April 26	39
Ind.	April 18	24	S.C.	April 12	8
Iowa	April 16	18	S.D.	April 8	3
Kans.	April 21	31	Tenn.	April 9	4
Ky.	April 11	6	Texas	April 17	20
La.	April 2	1	Utah	April 20	26
Maine	April 14	10	Vt.	April 22	32
Md.	May 5	47	Va.	April 27	40
Mass.	May 2	45	Wash.	April 29	41
Mich.	April 20	26	W.Va.	April 13	9
Minn.	April 30	43	Wis.	April 25	36
Miss.	April 4	2	Wyo.	April 22	32
Mo.	April 14	10	D.C.	April 23	(35)

Note: Tax Freedom Day represents how long into the year Americans work before they have earned enough money to pay all federal, state, and local taxes for the year. New Tax Freedom Day data is released every spring at www.TaxFreedomDay.org. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Source: Tax Freedom Day 2015, which is based on data from the Bureau of Economic Analysis.

Table 2.
State-Local Tax Burdens per Capita & as
a Percentage of Income
Fiscal Year 2012

State	State-Local Tax Burden as a Share of State Income	Rank	Total Tax Burden (per Capita)
U.S.	9.9%		\$4,420
Ala.	8.7%	37	\$3,067
Alaska	6.5%	50	\$3,229
Ariz.	8.8%	36	\$3,276
Ark.	10.1%	17	\$3,519
Calif.	11.0%	4	\$5,237
Colo.	8.9%	34	\$4,304
Conn.	12.6%	2	\$7,869
Del.	10.2%	13	\$4,412
Fla.	8.9%	34	\$3,738
Ga.	9.1%	32	\$3,426
Hawaii	10.2%	13	\$4,576
Idaho	9.3%	26	\$3,318
Ill.	11.0%	4	\$5,235
Ind.	9.5%	22	\$3,585
Iowa	9.2%	30	\$4,037
Kans.	9.5%	22	\$4,131
Ky.	9.5%	22	\$3,298
La.	7.6%	45	\$2,950
Maine	10.2%	13	\$3,997
Md.	10.9%	7	\$5,920
Mass.	10.3%	10	\$5,872
Mich.	9.4%	25	\$3,631
Minn.	10.8%	8	\$5,185
Miss.	8.6%	40	\$2,742
Mo.	9.3%	26	\$3,591
Mont.	8.7%	37	\$3,389
Nebr.	9.2%	30	\$4,197
Nev.	8.1%	43	\$3,349
N.H.	7.9%	44	\$3,961
N.J.	12.2%	3	\$6,926
N.M.	8.7%	37	\$3,141
N.Y.	12.7%	1	\$6,993
N.C.	9.8%	18	\$3,659

Table 2, Continued.

State-Local Tax Burdens per Capita & as a Percentage of Income

Fiscal Year 2012

State	State-Local Tax Burden as a Share of State Income	Rank	Total Tax Burden (per Capita)
N.D.	9.0%	33	\$4,867
Ohio	9.8%	18	\$3,924
Okla.	8.6%	40	\$3,515
Ore.	10.3%	10	\$4,095
Pa.	10.2%	13	\$4,589
R.I.	10.8%	8	\$4,998
S.C.	8.4%	42	\$2,936
S.D.	7.1%	48	\$3,318
Tenn.	7.3%	47	\$2,805
Texas	7.6%	45	\$3,340
Utah	9.6%	21	\$3,556
Vt.	10.3%	10	\$4,557
Va.	9.3%	26	\$4,623
Wash.	9.3%	26	\$4,541
W.Va.	9.8%	18	\$3,331
Wis.	11.0%	4	\$4,734
Wyo.	7.1%	48	\$4,407
D.C.	10.6%	(10)	\$7,541

Note: Data for years 1977 to present are available at www.taxfoundation.org/burdens. Payments made to out-of-state governments are tallied in the taxpayer's state of residence where possible. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 39 for average people per household by state.

Source: Tax Foundation, *State-Local Tax Burdens FY 2012*.

Table 3.**2016 State Business Tax Climate Index**

As of July 1, 2015

State	Overall Index Rank	Ranking on Five Component Taxes				
		Corp. Tax	Ind. Income Tax	Sales Tax	Unemp. Ins. Tax	Prop. Tax
Ala.	29	25	22	41	26	17
Alaska	3	30	1	5	21	21
Ariz.	24	22	19	49	9	6
Ark.	38	42	29	43	43	27
Calif.	48	35	50	40	13	13
Colo.	18	15	16	44	33	12
Conn.	44	33	36	29	20	49
Del.	14	50	33	1	4	15
Fla.	4	17	1	17	3	20
Ga.	39	9	42	35	37	31
Hawaii	31	10	37	14	24	14
Idaho	19	24	23	33	45	4
Ill.	23	36	10	11	39	45
Ind.	8	20	11	24	14	5
Iowa	40	49	32	32	34	40
Kans.	22	40	18	9	10	19
Ky.	28	29	30	9	46	23
La.	37	38	27	50	5	28
Maine	34	45	26	10	41	41
Md.	41	19	45	8	28	42
Mass.	25	39	13	18	47	46
Mich.	13	11	15	7	48	26
Minn.	47	46	46	36	29	30
Miss.	20	13	21	28	8	35
Mo.	17	3	28	23	12	8
Mont.	6	23	20	3	18	9
Nebr.	27	31	24	26	2	39
Nev.	5	4	1	39	42	7
N.H.	7	48	9	2	44	43
N.J.	50	43	48	47	31	50
N.M.	35	27	34	48	7	1
N.Y.	49	12	49	42	32	47
N.C.	15	7	14	31	11	32
N.D.	26	14	35	22	16	3

Table 3, Continued.**2016 State Business Tax Climate Index**

As of July 1, 2015

State	Overall Index Rank	Ranking on Five Component Taxes				
		Corp. Tax	Ind. Income Tax	Sales Tax	Unemp. Ins. Tax	Prop. Tax
Ohio	42	26	47	30	6	11
Okla.	33	8	40	38	1	18
Ore.	11	37	31	4	27	10
Pa.	32	47	17	25	50	38
R.I.	45	34	38	27	49	44
S.C.	36	16	41	19	35	25
S.D.	2	1	1	34	40	22
Tenn.	16	18	8	46	25	37
Texas	10	41	6	37	15	34
Utah	9	5	12	16	19	2
Vt.	46	44	44	15	17	48
Va.	30	6	39	6	38	29
Wash.	12	28	6	45	23	24
W.Va.	21	21	25	21	22	16
Wis.	43	32	43	13	36	33
Wyo.	1	1	1	12	30	36
D.C.	(42)	(36)	(34)	(40)	(27)	(39)

Note: The *State Business Tax Climate Index* measures how each state's tax laws affect economic performance. A rank of 1 means the state's tax system is more favorable for business; a rank of 50 means the state's tax system is less favorable for business. Component rankings do not average to the total. States without a given tax rank equally as number 1. D.C.'s ranks do not affect states' ranks, but the figures in parentheses indicate where it would rank if included.

Source: Tax Foundation, *2016 State Business Tax Climate Index*.

Table 4.
State Tax Collections per Capita
Fiscal Year 2014

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$2,677		Mont.	\$2,618	24
Ala.	\$1,924	43	Nebr.	\$2,609	25
Alaska	\$4,601	3	Nev.	\$2,560	27
Ariz.	\$1,973	42	N.H.	\$1,726	50
Ark.	\$3,021	15	N.J.	\$3,332	12
Calif.	\$3,594	10	N.M.	\$2,759	21
Colo.	\$2,230	38	N.Y.	\$3,909	7
Conn.	\$4,501	4	N.C.	\$2,376	33
Del.	\$3,432	11	N.D.	\$8,458	1
Fla.	\$1,806	49	Ohio	\$2,335	35
Ga.	\$1,864	46	Okla.	\$2,362	34
Hawaii	\$4,283	5	Ore.	\$2,465	32
Idaho	\$2,277	37	Pa.	\$2,675	22
Ill.	\$3,040	14	R.I.	\$2,817	19
Ind.	\$2,564	26	S.C.	\$1,873	45
Iowa	\$2,675	22	S.D.	\$1,903	44
Kans.	\$2,534	28	Tenn.	\$1,817	48
Ky.	\$2,524	30	Texas	\$2,085	41
La.	\$2,095	40	Utah	\$2,174	39
Maine	\$2,895	17	Vt.	\$4,724	2
Md.	\$3,189	13	Va.	\$2,292	36
Mass.	\$3,762	9	Wash.	\$2,789	20
Mich.	\$2,505	31	W.Va.	\$2,903	16
Minn.	\$4,267	6	Wis.	\$2,857	18
Miss.	\$2,532	29	Wyo.	\$3,881	8
Mo.	\$1,860	47			

Note: D.C. is included only in combined state and local data. See Table 39 for average people per household by state.

Source: Census Bureau; Tax Foundation calculations.

Table 5.
State Revenue per Capita
Fiscal Year 2013

State	Revenue per Capita	Rank	State	Revenue per Capita	Rank
U.S.	\$5,403		Mont.	\$5,686	22
Ala.	\$4,712	39	Nebr.	\$5,253	30
Alaska	\$16,653	1	Nev.	\$4,086	48
Ariz.	\$4,400	44	N.H.	\$4,636	41
Ark.	\$5,852	19	N.J.	\$6,047	14
Calif.	\$5,719	21	N.M.	\$6,850	10
Colo.	\$4,388	45	N.Y.	\$8,390	6
Conn.	\$7,074	8	N.C.	\$4,832	37
Del.	\$8,423	5	N.D.	\$11,138	2
Fla.	\$3,814	50	Ohio	\$5,267	28
Ga.	\$3,842	49	Okla.	\$5,398	27
Hawaii	\$7,684	7	Ore.	\$5,813	20
Idaho	\$4,551	42	Pa.	\$5,457	26
Ill.	\$5,086	35	R.I.	\$6,585	12
Ind.	\$5,098	34	S.C.	\$4,647	40
Iowa	\$5,994	16	S.D.	\$4,774	38
Kans.	\$5,267	28	Tenn.	\$4,218	47
Ky.	\$5,212	31	Texas	\$4,262	46
La.	\$5,458	25	Utah	\$5,101	33
Maine	\$6,014	15	Vt.	\$8,986	4
Md.	\$5,859	17	Va.	\$4,976	36
Mass.	\$6,884	9	Wash.	\$5,115	32
Mich.	\$5,489	24	W.Va.	\$6,687	11
Minn.	\$6,393	13	Wis.	\$5,620	23
Miss.	\$5,854	18	Wyo.	\$10,168	3
Mo.	\$4,412	43			

Note: "Revenue" refers to the Census Bureau's General Revenue classification. This measure includes taxes, fees, licenses, and intergovernmental revenue but excludes revenue from government enterprises such as utilities and liquor stores, as well as insurance trust revenue. D.C. is included only in combined state and local data. See Table 39 for average people per household by state.

Source: Census Bureau; Tax Foundation calculations.

Table 6.
State & Local Tax Collections per Capita
Fiscal Year 2013

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$4,600		Mont.	\$3,798	31
Ala.	\$3,048	50	Nebr.	\$4,653	17
Alaska	\$9,211	1	Nev.	\$3,877	29
Ariz.	\$3,417	44	N.H.	\$4,197	26
Ark.	\$3,639	36	N.J.	\$6,309	5
Calif.	\$5,328	13	N.M.	\$3,673	35
Colo.	\$4,339	23	N.Y.	\$8,049	3
Conn.	\$7,263	4	N.C.	\$3,610	37
Del.	\$4,611	19	N.D.	\$8,823	2
Fla.	\$3,378	45	Ohio	\$4,274	24
Ga.	\$3,324	46	Okla.	\$3,492	41
Hawaii	\$5,708	8	Ore.	\$3,909	27
Idaho	\$3,165	48	Pa.	\$4,626	18
Ill.	\$5,374	12	R.I.	\$5,131	14
Ind.	\$3,793	33	S.C.	\$3,196	47
Iowa	\$4,459	20	S.D.	\$3,509	38
Kans.	\$4,457	21	Tenn.	\$3,106	49
Ky.	\$3,508	40	Texas	\$3,863	30
La.	\$3,796	32	Utah	\$3,509	38
Maine	\$4,818	15	Vt.	\$5,420	11
Md.	\$5,470	10	Va.	\$4,239	25
Mass.	\$5,723	7	Wash.	\$4,416	22
Mich.	\$3,750	34	W.Va.	\$3,899	28
Minn.	\$5,548	9	Wis.	\$4,803	16
Miss.	\$3,431	43	Wyo.	\$5,795	6
Mo.	\$3,460	42	D.C.	\$9,514	(1)

Note: "Revenue" refers to the Census Bureau's General Revenue classification. This measure includes revenue such as taxes, fees, licenses, and intergovernmental revenue but excludes revenue from government enterprises such as utilities and liquor stores, as well as insurance trust revenue. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 39 for average people per household by state.

Source: Census Bureau; Tax Foundation calculations.

Table 7.
State & Local Revenue per Capita
Fiscal Year 2013

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$8,503		Mont.	\$7,950	30
Ala.	\$7,243	41	Nebr.	\$8,714	17
Alaska	\$20,651	1	Nev.	\$6,727	46
Ariz.	\$6,686	47	N.H.	\$7,459	36
Ark.	\$7,237	42	N.J.	\$9,856	9
Calif.	\$9,320	13	N.M.	\$8,773	16
Colo.	\$8,254	27	N.Y.	\$13,175	4
Conn.	\$10,425	5	N.C.	\$7,492	33
Del.	\$10,005	7	N.D.	\$14,003	3
Fla.	\$6,979	45	Ohio	\$8,251	28
Ga.	\$6,541	49	Okla.	\$7,464	35
Hawaii	\$9,863	8	Ore.	\$8,657	18
Idaho	\$6,432	50	Pa.	\$8,471	22
Ill.	\$8,518	21	R.I.	\$9,564	11
Ind.	\$7,492	33	S.C.	\$7,380	37
Iowa	\$9,176	14	S.D.	\$7,373	38
Kans.	\$8,383	25	Tenn.	\$6,559	48
Ky.	\$6,985	44	Texas	\$7,250	40
La.	\$8,534	19	Utah	\$7,359	39
Maine	\$8,525	20	Vt.	\$10,416	6
Md.	\$9,126	15	Va.	\$7,780	32
Mass.	\$9,774	10	Wash.	\$8,414	23
Mich.	\$7,842	31	W.Va.	\$8,407	24
Minn.	\$9,495	12	Wis.	\$8,367	26
Miss.	\$8,201	29	Wyo.	\$14,485	2
Mo.	\$7,133	43	D.C.	\$18,397	(2)

Note: "Revenue" refers to the Census Bureau's General Revenue classification. This measure includes revenue such as taxes, fees, licenses, and intergovernmental revenue but excludes revenue from government enterprises such as utilities and liquor stores, as well as insurance trust revenue. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 39 for average people per household by state.

Source: Census Bureau; Tax Foundation calculations.

Table 8.

Sources of State & Local Tax Collections, Percentage of Total from Each Source Fiscal Year 2013

State	Property	General Sales	Individual Income	Corporate Income	Other Taxes (a)
U.S.	31.3%	22.5%	23.3%	3.6%	19.3%
Ala.	18.0%	29.6%	22.5%	2.6%	27.3%
Alaska	20.8%	3.2%	0.0%	9.3%	66.7%
Ariz.	29.5%	39.8%	15.0%	2.9%	12.7%
Ark.	18.1%	35.8%	24.6%	3.7%	17.7%
Calif.	25.6%	21.7%	32.6%	3.6%	16.3%
Colo.	30.7%	26.8%	24.2%	2.9%	15.5%
Conn.	37.5%	14.8%	29.9%	2.2%	15.6%
Del.	17.9%	0.0%	27.8%	7.4%	46.9%
Fla.	36.0%	34.2%	0.0%	3.1%	26.7%
Ga.	30.4%	27.6%	26.4%	2.4%	13.2%
Hawaii	16.5%	38.8%	21.6%	1.5%	21.6%
Idaho	28.0%	25.9%	25.3%	3.9%	16.8%
Ill.	36.9%	14.1%	23.9%	6.4%	18.7%
Ind.	25.5%	27.3%	24.8%	3.1%	19.3%
Iowa	34.0%	20.5%	25.7%	3.1%	16.8%
Kans.	32.0%	29.3%	22.9%	3.0%	12.8%
Ky.	20.9%	19.6%	31.7%	5.0%	22.9%
La.	22.4%	38.6%	15.6%	1.4%	22.0%
Maine	39.6%	16.7%	23.9%	2.7%	17.1%
Md.	27.5%	12.7%	37.7%	2.9%	19.2%
Mass.	36.2%	13.5%	33.5%	4.9%	11.9%
Mich.	35.2%	22.8%	23.1%	2.4%	16.5%
Minn.	27.9%	17.1%	29.8%	4.5%	20.8%
Miss.	26.2%	31.1%	17.1%	4.1%	21.5%
Mo.	28.2%	25.4%	27.2%	2.2%	17.0%
Mont.	37.0%	0.0%	27.1%	4.4%	31.4%
Nebr.	35.4%	23.1%	24.2%	3.2%	14.1%
Nev.	25.1%	36.8%	0.0%	0.0%	38.2%
N.H.	64.1%	0.0%	1.8%	10.0%	24.1%
N.J.	47.4%	15.0%	21.5%	4.1%	12.0%
N.M.	18.6%	38.2%	16.2%	3.5%	23.5%

Table 8, Continued.

Sources of State & Local Tax Collections, Percentage of Total from Each Source

Fiscal Year 2013

State	Property	General Sales	Ind. Income	Corporate Income	Other Taxes (a)
N.Y.	31.0%	16.3%	31.7%	7.3%	13.7%
N.C.	25.0%	22.0%	31.1%	3.6%	18.2%
N.D.	12.9%	22.9%	10.1%	3.5%	50.5%
Ohio	28.4%	21.4%	29.7%	1.0%	19.5%
Okla.	17.0%	33.5%	21.7%	4.3%	23.4%
Ore.	32.9%	0.0%	40.8%	3.4%	23.0%
Pa.	29.7%	16.8%	26.0%	4.3%	23.1%
R.I.	44.5%	16.3%	20.2%	2.7%	16.4%
S.C.	33.7%	23.4%	22.0%	2.5%	18.3%
S.D.	35.1%	39.9%	0.0%	1.3%	23.8%
Tenn.	27.0%	40.1%	1.3%	6.2%	25.3%
Texas	40.4%	31.9%	0.0%	0.0%	27.7%
Utah	27.1%	24.9%	28.0%	3.2%	16.8%
Vt.	43.0%	10.5%	19.5%	3.1%	23.8%
Va.	33.7%	14.0%	31.1%	2.2%	18.9%
Wash.	30.6%	44.8%	0.0%	0.0%	24.6%
W.Va.	20.5%	17.4%	24.9%	3.4%	33.9%
Wis.	38.4%	17.3%	26.2%	3.5%	14.7%
Wyo.	37.5%	25.7%	0.0%	0.0%	36.8%
D.C.	31.9%	17.6%	26.6%	7.3%	16.7%

(a) "Other Taxes" include excise taxes (such as those on alcohol, tobacco, motor vehicles, utilities, and licenses), severance taxes, stock transfer taxes, estate and gift taxes, and other miscellaneous taxes.

Note: Percentages may not add to 100 due to rounding.

Source: Census Bureau; Tax Foundation calculations.

Table 9.
Federal Aid as a Percentage of State
General Revenue
Fiscal Year 2013

State	Fed. Aid as a Percentage of General Revenue	Rank	State	Fed. Aid as a Percentage of General Revenue	Rank
U.S.	30.03%		Mont.	37.42%	6
Ala.	36.15%	9	Nebr.	32.13%	26
Alaska	22.37%	48	Nev.	24.95%	43
Ariz.	34.85%	14	N.H.	27.07%	38
Ark.	32.87%	22	N.J.	25.54%	41
Calif.	24.96%	42	N.M.	36.57%	8
Colo.	27.79%	35	N.Y.	28.01%	34
Conn.	23.38%	46	N.C.	32.52%	25
Del.	24.75%	45	N.D.	18.97%	50
Fla.	31.46%	28	Ohio	33.61%	19
Ga.	37.31%	7	Okla.	33.79%	17
Hawaii	21.49%	49	Ore.	34.98%	13
Idaho	34.37%	15	Pa.	30.42%	29
Ill.	25.89%	40	R.I.	33.63%	18
Ind.	33.41%	20	S.C.	30.23%	30
Iowa	31.92%	27	S.D.	39.03%	4
Kans.	24.85%	44	Tenn.	39.49%	3
Ky.	35.10%	12	Texas	32.62%	24
La.	41.94%	2	Utah	29.03%	31
Maine	35.30%	10	Vt.	33.18%	21
Md.	28.62%	33	Va.	22.88%	47
Mass.	28.66%	32	Wash.	27.30%	37
Mich.	32.81%	23	W.Va.	34.14%	16
Minn.	26.38%	39	Wis.	27.73%	36
Miss.	42.89%	1	Wyo.	35.18%	11
Mo.	38.21%	5			

Note: Figures are calculated by dividing each state's "Intergovernmental Revenue" into its "General Revenue." "General Revenue" includes all tax revenue but excludes utility revenue, liquor store revenue, and investment income from state pension funds. D.C. is included only in combined state and local data.

Source: Census Bureau; Tax Foundation calculations.

Table 10.
Federal Income Tax Payments by Income Percentile
Calendar Year 2013

Income Percentile	Income Taxes Paid (\$ millions)	Group's Share of Total AGI	Group's Share of Income Taxes	Average Tax Rate
All Taxpayers	\$1,231,911	100.0%	100.0%	
Top 1%	\$465,705	19.0%	37.8%	27.1%
Top 5%	\$721,242	34.4%	58.6%	23.2%
Top 10%	\$859,863	45.9%	69.8%	20.8%
Top 25%	\$1,062,798	68.1%	86.3%	17.3%
Top 50%	\$1,197,603	88.5%	97.2%	15.0%
Bottom 50%	\$34,307	11.5%	2.8%	3.3%

Note: There are 138,313,155 total federal income tax filers. Total adjusted gross income (AGI) is \$9,033,840,000,000. The top 1% of earners have AGI above \$428,713; the top 5% have AGI above \$179,760; the top 10% have AGI above \$127,695; the top 25% have AGI above \$74,955; and the top 50% have AGI above \$36,841.

Source: Tax Foundation, "Summary of Latest Federal Individual Income Tax Data" (November 2015).

Table 11.
Selected Federal Tax Rates
Calendar Year 2016

Individual Income Tax			Social Security and Medicare Payroll Taxes (a)		
Single			15.3%	>	\$0
Rates		Brackets	2.9%	>	\$118,500
10%	>	\$0	3.8%	>	\$200,000
15%	>	\$9,275	Corporate Income Tax		
25%	>	\$37,650	Rates		Brackets
28%	>	\$91,150	15%	>	\$0
33%	>	\$190,150	25%	>	\$50,000
35%	>	\$413,350	34%	>	\$75,000
39.6%	>	\$415,050	39%	>	\$100,000
Married Filing Jointly			34%	>	\$335,000
Rates		Brackets	35%	>	\$10,000,000
10%	>	\$0	38%	>	\$15,000,000
15%	>	\$18,450	35%	>	\$18,333,333
25%	>	\$74,900	Select Federal Excise Taxes (b)		
28%	>	\$151,200	Item		Rate
33%	>	\$230,450	Pistols & Revolvers		10%
35%	>	\$411,500	Other Firearms		11%
39.6%	>	\$464,850	Ammunition		11%
Head of Household			Medical Devices		2.3%
Rates		Brackets	Indoor Tanning		10%
10%	>	\$0	Tackle Boxes		3%
15%	>	\$13,250	Arrow Shafts		49¢/shaft
25%	>	\$50,400	Air Transportation		7.5%
28%	>	\$130,150	Truck Bodies		12%
33%	>	\$210,800	Liq. Natural Gas		24.3¢/gallon
35%	>	\$413,350	Surface Coal		4.4% or \$0.55/ton
39.6%	>	\$441,000			

(a) These are total payroll tax rates. The Social Security tax is split evenly between employer and employee (6.2% each) for all income up to \$118,500. The 1.45% Medicare tax is levied on both employers and employees on all income. The Additional Medicare Tax of 0.9% is levied only on employees with wages and compensation exceeding \$200,000.

(b) In state excise tax Tables 22–28, federal gasoline, alcohol, cell phone, and tobacco excise taxes are included under the “Federal” line and are in addition to any state taxes.

Source: Tax Foundation; Internal Revenue Service; Commerce Clearing House; American Petroleum Institute; Alcohol and Tobacco Tax and Trade Bureau.

Table 12.**State Individual Income Tax Rates**

As of January 1, 2016

State	Rates	Brackets	State	Rates	Brackets
Ala. (e,f)	2%	> \$0	Fla.	None	
	4%	> \$500	Ga.	1%	> \$0
	5%	> \$3,000		2%	> \$750
Alaska	None			3%	> \$2,250
Ariz. (a)	2.59%	> \$0		4%	> \$3,750
	2.88%	> \$10,000	5%	> \$5,250	
	3.36%	> \$25,000	6%	> \$7,000	
	4.24%	> \$50,000	Hawaii	1.4%	> \$0
	4.54%	> \$150,000		3.2%	> \$2,400
Ark. (c,d,g)	0.9%	> \$0		5.5%	> \$4,800
	2.5%	> \$4,299		6.4%	> \$9,600
	3.5%	> \$8,399		6.8%	> \$14,400
	4.5%	> \$12,599	7.2%	> \$19,200	
	6.0%	> \$20,999	7.6%	> \$24,000	
	6.9%	> \$35,099	7.9%	> \$36,000	
Calif. (a,d)	1.0%	> \$0	8.25%	> \$48,000	
	2.0%	> \$7,850	Idaho (a,d)	1.6%	> \$0
	4.0%	> \$18,610		3.6%	> \$1,452
	6.0%	> \$29,372		4.1%	> \$2,904
	8.0%	> \$40,773		5.1%	> \$4,356
	9.3%	> \$51,530		6.1%	> \$5,808
	10.3%	> \$263,222	7.1%	> \$7,260	
	11.3%	> \$315,866	7.4%	> \$10,890	
	12.3%	> \$526,443	Ill.	3.75% of federal adjusted gross income with modifications	
	13.3%	>		Ind. (f)	3.30% of federal adjusted gross income with modifications
Colo.	4.63% of federal taxable income		Iowa (d,e)		0.36%
Conn. (g)	3.0%	> \$0		0.72%	> \$1,539
	5.0%	> \$10,000		2.43%	> \$3,078
	5.5%	> \$50,000		4.50%	> \$6,156
	6.0%	> \$100,000		6.12%	> \$13,851
	6.5%	> \$200,000		6.48%	> \$23,085
6.9%	> \$250,000	6.80%	> \$30,780		
Del. (f)	2.20%	> \$2,000	7.92%	> \$46,170	
	3.90%	> \$5,000	8.98%	> \$69,255	
	4.80%	> \$10,000	Kans. (f)	2.70%	> \$0
	5.20%	> \$20,000		4.60%	> \$15,000
	5.55%	> \$25,000			
6.60%	> \$60,000				

Table 12, Continued.

State Individual Income Tax Rates

As of January 1, 2016

State	Rates	Brackets	State	Rates	Brackets
Ky. (f)	2.0%	> \$0	Mont. (a,d,e)	6.0%	> \$9,000
	3.0%	> \$3,000		1.0%	> \$0
	4.0%	> \$4,000		2.0%	> \$2,900
	5.0%	> \$5,000		3.0%	> \$5,100
	5.8%	> \$8,000		4.0%	> \$7,800
	6.0%	> \$75,000		5.0%	> \$10,500
La. (e)	2%	> \$0	6.0%	> \$13,500	
	4%	> \$12,500	6.9%	> \$17,400	
	6%	> \$50,000	Nebr. (d,g)	2.46%	> \$0
Maine (d,h)	5.8%	> \$0	3.51%	> \$3,060	
	6.75%	> \$21,049	5.01%	> \$18,370	
	7.15%	> \$37,499	6.84%	> \$29,590	
Md. (f)	2.00%	> \$0	Nev.	None	
	3.00%	> \$1,000	N.H. (b)	5%	> \$0
	4.00%	> \$2,000	N.J. (f)	1.40%	> \$0
	4.75%	> \$3,000	1.75%	> \$20,000	
	5.00%	> \$100,000	3.50%	> \$35,000	
	5.25%	> \$125,000	5.525%	> \$40,000	
	5.50%	> \$150,000	6.37%	> \$75,000	
	5.75%	> \$250,000	8.97%	> \$500,000	
Mass.	5.10%	> \$0	N.M.	1.7%	> \$0
Mich. (f)	4.25% of federal adjusted gross income with modification		3.2%	> \$5,500	
			4.7%	> \$11,000	
Minn. (d)	5.35%	> \$0	4.9%	> \$16,000	
	7.05%	> \$25,180	N.Y. (f,g)	4.00%	> \$0
	7.85%	> \$82,740	4.50%	> \$8,450	
	9.85%	> \$155,650	5.25%	> \$11,650	
Miss.	3%	> \$0	5.90%	> \$13,850	
	4%	> \$5,000	6.45%	> \$21,300	
	5%	> \$10,000	6.65%	> \$80,150	
Mo. (e,f)	1.5%	> \$0	6.85%	> \$214,000	
	2.0%	> \$1,000	8.82%	> \$1,070,350	
	2.5%	> \$2,000	N.C.	5.75%	> \$0
	3.0%	> \$3,000	N.D. (d)	1.10%	> \$0
	3.5%	> \$4,000	2.04%	> \$37,450	
	4.0%	> \$5,000	2.27%	> \$90,750	
	4.5%	> \$6,000	2.64%	> \$189,300	
	5.0%	> \$7,000	2.90%	> \$411,500	
	5.5%	> \$8,000			

Table 12, Continued.

State Individual Income Tax Rates

As of January 1, 2016

State	Rates	Brackets	State	Rates	Brackets
Ohio (a,d,f)	0.495%	> \$0	Va.	2.00%	> \$0
	0.990%	> \$5,200		3.00%	> \$3,000
	1.980%	> \$10,400		5.00%	> \$5,000
	2.476%	> \$15,650		5.75%	> \$17,000
	2.969%	> \$20,900		Wash.	None
	3.465%	> \$41,700	W.Va.	3.0%	> \$0
	3.960%	> \$83,350		4.0%	> \$10,000
	4.597%	> \$104,250		4.5%	> \$25,000
	4.997%	> \$208,500		6.0%	> \$40,000
		6.5%		> \$60,000	
Okla.	0.50%	> \$0	Wis. (d)	4.00%	> \$0
	1.00%	> \$1,000		5.84%	> \$11,150
	2.00%	> \$2,500		6.27%	> \$22,230
	3.00%	> \$3,750		7.65%	> \$244,750
	4.00%	> \$4,900	Wyo.	None	
	5.00%	> \$7,200	D.C.	4.00%	> \$0
Ore. (d,e,f)	5.0%	> \$0		6.00%	> \$10,000
	7.0%	> \$3,350		7.00%	> \$40,000
	9.0%	> \$8,450		8.50%	> \$60,000
	9.9%	> \$125,000		8.95%	> \$350,000
Pa. (f)	3.07%	> \$0			
R.I. (d)	3.75%	> \$0			
	4.75%	> \$60,850			
	5.99%	> \$138,300			
S.C. (d)	3%	> \$2,920			
	4%	> \$5,840			
	5%	> \$8,760			
	6%	> \$11,680			
	7%	> \$14,600			
S.D.	None				
Tenn. (b)	6%	> \$0			
Texas	None				
Utah	5%	> \$0			
Vt. (d)	3.55%	> \$0			
	6.80%	> \$39,900			
	7.80%	> \$93,400			
	8.80%	> \$192,400			
	8.95%	> \$415,600			

Table 12, Continued.
State Individual Income Tax Rates
As of January 1, 2016

(a) 2016 rates but 2015 brackets for California, Idaho, Montana, and Ohio. Laws in these states forbid revenue officials from inflation indexing brackets until midyear. Arizona will begin inflation adjusting in 2016.

(b) Tax applies to interest and dividend income only.

(c) Rates apply to individuals earning more than \$75,000. Two special tax tables exist for low- and middle-income individuals: one for individuals below \$21,000 in income and one for those between \$21,000 and \$75,000. Additionally, those between \$75,000 and \$80,000 in income receive a small bracket adjustment.

(d) Bracket levels are adjusted for inflation each year.

(e) These states allow some or all of federal income tax paid to be deducted from state taxable income.

(f) Local income taxes are excluded. Fourteen states have county- or city-level income taxes; the average rate within each jurisdiction is: 0.5% in Alabama; 0.63% in Delaware; 1.56% in Indiana; 0.45% in Iowa; <0.01% in Kansas; 2.10% in Kentucky; 2.90% in Maryland; 1.75% in Michigan; 0.5% in Missouri; 0.50% in New Jersey; 2.11% in New York; 2.25% in Ohio; 0.36% in Oregon; and 2.96% in Pennsylvania. Weighted local rates are from the Tax Foundation, *2016 State Business Tax Climate Index*.

(g) Arkansas, Connecticut, New York, and Nebraska have "tax benefit recapture," by which many high-income taxpayers pay their top tax rate on all income, not just on amounts above the bracket threshold.

Note: Brackets are for single taxpayers. Some states double bracket widths for joint filers (Ala., Ariz, Conn., Hawaii, Idaho, Kans., La., Maine, Nebr., Ore.). New York doubles all except the 6.85% bracket, which is effective at \$300,000. California doubles all but the top bracket. Some states increase but do not double brackets for joint filers (Ga., Minn., N.M., N.C., N.D., Okla., R.I., Vt., Wis.). Maryland decreases some and increases others. New Jersey adds a 2.45% rate and doubles some bracket widths. Consult the Tax Foundation website for tables for married joint filers and married separate filers.

Source: Tax Foundation; state tax statutes, forms, and instructions; Commerce Clearing House.

Table 13.
State Individual Income Tax Collections
per Capita
Fiscal Year 2014

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$975		Mont.	\$1,039	19
Ala.	\$662	37	Nebr.	\$1,128	13
Alaska (a)	\$0	--	Nev. (a)	\$0	--
Ariz.	\$515	41	N.H. (b)	\$70	42
Ark.	\$877	26	N.J.	\$1,340	7
Calif.	\$1,753	4	N.M.	\$622	38
Colo.	\$1,057	17	N.Y.	\$2,176	1
Conn.	\$2,162	2	N.C.	\$1,045	18
Del.	\$1,112	14	N.D.	\$674	36
Fla. (a)	\$0	--	Ohio	\$726	34
Ga.	\$888	24	Okla.	\$764	32
Hawaii	\$1,229	11	Ore.	\$1,674	6
Idaho	\$818	30	Pa.	\$845	29
Ill.	\$1,247	10	R.I.	\$1,032	20
Ind.	\$742	33	S.C.	\$709	35
Iowa	\$1,028	21	S.D. (a)	\$0	--
Kans.	\$865	27	Tenn. (b)	\$37	43
Ky.	\$850	28	Texas (a)	\$0	--
La.	\$592	39	Utah	\$981	22
Maine	\$1,063	16	Vt.	\$1,077	15
Md.	\$1,301	9	Va.	\$1,306	8
Mass.	\$1,961	3	Wash. (a)	\$0	--
Mich.	\$794	31	W.Va.	\$958	23
Minn.	\$1,746	5	Wis.	\$1,180	12
Miss.	\$557	40	Wyo. (a)	\$0	--
Mo.	\$884	25			

(a) State has no individual income tax.

(b) State does not tax wage income but does tax interest and dividend income.

Note: D.C. is included only in combined state and local data. See Table 39 for average people per household by state.

Source: Census Bureau; Tax Foundation calculations.

Table 14.
State & Local Individual Income Tax Col-
lections per Capita
Fiscal Year 2013

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$1,070		Mont.	\$1,031	24
Ala.	\$687	37	Nebr.	\$1,124	18
Alaska (a)	\$0	--	Nev. (a)	\$0	--
Ariz.	\$512	41	N.H. (b)	\$75	42
Ark.	\$896	30	N.J.	\$1,359	8
Calif.	\$1,739	5	N.M.	\$595	38
Colo.	\$1,049	22	N.Y.	\$2,550	1
Conn.	\$2,172	2	N.C.	\$1,124	18
Del.	\$1,283	10	N.D.	\$887	31
Fla. (a)	\$0	--	Ohio	\$1,268	12
Ga.	\$878	32	Okla.	\$757	35
Hawaii	\$1,232	14	Ore.	\$1,594	7
Idaho	\$801	34	Pa.	\$1,201	15
Ill.	\$1,283	10	R.I.	\$1,034	23
Ind.	\$941	29	S.C.	\$704	36
Iowa	\$1,145	17	S.D. (a)	\$0	--
Kans.	\$1,022	25	Tenn. (b)	\$40	43
Ky.	\$1,111	20	Texas (a)	\$0	--
La.	\$592	39	Utah	\$982	26
Maine	\$1,153	16	Vt.	\$1,057	21
Md.	\$2,061	3	Va.	\$1,318	9
Mass.	\$1,919	4	Wash. (a)	\$0	--
Mich.	\$866	33	W.Va.	\$969	27
Minn.	\$1,651	6	Wis.	\$1,258	13
Miss.	\$587	40	Wyo. (a)	\$0	--
Mo.	\$942	28	D.C.	\$2,526	(2)

(a) State has no individual income tax.

(b) State does not tax wage income but does tax interest and dividend income.

Note: D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 39 for average people per household by state.

Source: Census Bureau; Tax Foundation calculations.

Individual Income Taxes

Table 15.
State Corporate Income Tax Rates
 As of January 1, 2016

State	Rates	Brackets	State	Rates	Brackets
Ala.	6.5%	> \$0	La.	4%	> \$0
Alaska	0%	> \$0		5%	> \$25,000
	2%	> \$25,000		6%	> \$50,000
	3%	> \$49,000		7%	> \$100,000
	4%	> \$74,000		8%	> \$200,000
	5%	> \$99,000	Maine	3.50%	> \$0
	6%	> \$124,000		7.93%	> \$25,000
	7%	> \$148,000		8.33%	> \$75,000
	8%	> \$173,000		8.93%	> \$250,000
	9%	> \$198,000	Md.	8.25%	> \$0
	9.4%	> \$222,000	Mass.	8.00%	> \$0
Ariz.	5.5%	> \$0	Mich.	6.00%	> \$0
Ark. (a)	1%	> \$0	Minn.	9.8%	> \$0
	2%	> \$3,000	Miss.	3%	> \$0
	3%	> \$6,000		4%	> \$5,000
	5%	> \$11,000		5%	> \$10,000
	6%	> \$25,000	Mo.	6.25%	> \$0
	6.5%	> \$100,000	Mont.	6.75%	> \$0
Calif.	8.84%	> \$0	Nebr.	5.58%	> \$0
Colo.	4.63%	> \$0		7.81%	> \$100,000
Conn. (b)	9%	> \$0	Nev.	(c)	
Del. (c)	8.7%	> \$0	N.H.	8.5%	> \$0
Fla.	5.5%	> \$0	N.J. (f)	9%	> \$100,000
Ga.	6%	> \$0	N.M. (g)	4.8%	> \$0
Hawaii	4.4%	> \$0		6.4%	> \$500,000
	5.4%	> \$25,000		6.6%	> \$1,000,000
	6.4%	> \$100,000	N.Y.	6.5%	> \$0
Idaho	7.4%	> \$0	N.C.	4.0%	> \$0
Ill. (d)	7.75%	> \$0	N.D.	1.41%	> \$0
Ind. (e)	6.5%	> \$0		3.55%	> \$25,000
Iowa	6%	> \$0		4.31%	> \$50,000
	8%	> \$25,000	Ohio	(c)	
	10%	> \$100,000	Okla.	6%	> \$0
	12%	> \$250,000	Ore.	6.6%	> \$0
Kans.	4%	> \$0		7.6%	> \$1,000,000
	7%	> \$50,000	Pa.	9.99%	> \$0
Ky.	4%	> \$0	R.I.	7%	> \$0
	5%	> \$50,000	S.C.	5%	> \$0
	6%	> \$100,000	S.D.	None	

Table 15, Continued.**State Corporate Income Tax Rates**

As of January 1, 2016

State	Rates		Brackets
Tenn.	6.5%	>	\$0
Texas		(c)	
Utah	5%	>	\$0
Vt.	6.0%	>	\$0
	7.0%	>	\$10,000
	8.5%	>	\$25,000
Va. (c)	6%	>	\$0
Wash.		(c)	
W.Va.	6.5%	>	\$0
Wis.	7.9%	>	\$0
Wyo.		None	
D.C.	9.40%	>	\$0

(a) Arkansas assesses a surcharge of 3% of the taxpayer's total liability.

(b) The rate includes a 20% surtax, which effectively increases the rate from 7.5% to 9%. Surtax is required by businesses with at least \$100 million annual gross income.

(c) Nevada, Ohio, Texas, and Washington do not have a corporate income tax but do have a gross receipts tax with rates not strictly comparable to corporate income tax rates. See Table 18 for more information. Delaware and Virginia have gross receipts taxes in addition to corporate income taxes.

(d) Illinois' rate includes two separate corporate income taxes, one at a 5.25% rate and one at a 2.5% rate.

(e) The tax rate in Indiana will decrease to 6.25% on July 1, 2016.

(f) Corporations with entire net income greater than \$100,000 pay 9% on all taxable income, companies with entire net income greater than \$50,000 and less than or equal to \$100,000 pay 7.5% on all taxable income, and companies with entire net income less than or equal to \$50,000 pay 6.5% on all taxable income.

(g) The tax rate in New Mexico will decrease to 6.2% in 2017.

Note: In addition to regular income taxes, many states impose other taxes on corporations such as gross receipts taxes and franchise taxes. Some states also impose an alternative minimum tax and special rates on financial institutions.

Source: Tax Foundation; state tax statutes, forms, and instructions; Commerce Clearing House.

Table 16.
State Corporate Income Tax Collections
per Capita
Fiscal Year 2014

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$145		Mont.	\$147	20
Ala.	\$84	42	Nebr.	\$163	18
Alaska	\$555	1	Nev. (a)	\$0	--
Ariz.	\$85	41	N.H.	\$409	2
Ark.	\$134	23	N.J.	\$265	7
Calif.	\$228	10	N.M.	\$99	36
Colo.	\$134	23	N.Y.	\$246	8
Conn.	\$175	14	N.C.	\$137	22
Del. (b)	\$298	6	N.D.	\$338	3
Fla.	\$103	34	Ohio (b)	\$0	--
Ga.	\$93	37	Okla.	\$102	35
Hawaii	\$89	38	Ore.	\$125	26
Idaho	\$116	28	Pa.	\$180	11
Ill.	\$333	4	R.I.	\$114	29
Ind.	\$131	25	S.C.	\$68	43
Iowa	\$125	26	S.D. (a)	\$29	45
Kans.	\$114	29	Tenn.	\$180	11
Ky.	\$153	19	Texas (b)	\$0	--
La.	\$104	33	Utah	\$105	32
Maine	\$138	21	Vt.	\$169	16
Md.	\$164	17	Va. (b)	\$89	38
Mass.	\$325	5	Wash. (a,b)	\$0	--
Mich.	\$89	38	W.Va.	\$110	31
Minn.	\$241	9	Wis.	\$171	15
Miss.	\$176	13	Wyo. (a)	\$0	--
Mo.	\$59	44			

(a) No corporate income tax. May include special taxes on financial corporations.

(b) The Census Bureau does not classify revenue from gross receipts taxes such as those in Delaware, Ohio, Texas, Virginia, and Washington as corporate tax revenue. See Table 18 for gross receipts taxes.

Note: D.C. is included only in combined state and local data. See Table 39 for average people per household by state.

Source: Census Bureau; Tax Foundation calculations.

Table 17.**State & Local Corporate Income Tax Collections per Capita**

Fiscal Year 2013

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$168		Mont.	\$169	14
Ala.	\$79	42	Nebr.	\$147	20
Alaska	\$856	1	Nev. (a)	\$0	--
Ariz.	\$100	36	N.H.	\$418	3
Ark.	\$136	24	N.J.	\$256	8
Calif.	\$194	11	N.M.	\$128	30
Colo.	\$124	31	N.Y.	\$591	2
Conn.	\$159	18	N.C.	\$131	27
Del. (b)	\$341	5	N.D.	\$312	6
Fla.	\$106	35	Ohio (b)	\$44	45
Ga.	\$80	41	Okla.	\$152	19
Hawaii	\$88	39	Ore.	\$132	26
Idaho	\$124	31	Pa.	\$201	10
Ill.	\$346	4	R.I.	\$137	23
Ind.	\$119	33	S.C.	\$81	40
Iowa	\$139	21	S.D.	\$44	45
Kans.	\$133	25	Tenn.	\$193	12
Ky.	\$175	13	Texas (a,b)	\$0	--
La.	\$55	44	Utah	\$114	34
Maine	\$129	29	Vt.	\$168	15
Md.	\$160	17	Va. (b)	\$93	37
Mass.	\$281	7	Wash. (a,b)	\$0	--
Mich.	\$90	38	W.Va.	\$131	27
Minn.	\$251	9	Wis.	\$166	16
Miss.	\$139	21	Wyo. (a)	\$0	--
Mo.	\$75	43	D.C.	\$698	(2)

(a) No corporate income tax.

(b) The Census Bureau does not classify revenue from gross receipts taxes such as those in Delaware, Ohio, Texas, Virginia, and Washington as corporate tax revenue. See Table 18 for gross receipts taxes.

Note: D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 39 for average people per household by state.

Source: Census Bureau; Tax Foundation calculations.

Table 18.
State Gross Receipts Taxes
 As of January 1, 2016

State	Name of Tax	Range of Rates
Del.	Manufacturers' & Merchants' License Tax	0.0945% to .7468%
Nev.	Commerce Tax	0.0051%-0.331%
Ohio	Commercial Activities Tax (CAT)	0.26%
Texas	Margin Tax	0.331% to .75%
Va. (a)	Business/Professional/Occupational License Tax (BPOL)	0.02% - 0.58%
Wash.	Business & Occupation Tax (B&O)	0.13% - 3.3%

(a) Virginia's tax is locally levied and rates vary by business and jurisdiction. Approximately half of counties do not levy the tax. Some counties instead levy a capital stock tax.

Note: Gross receipts taxes are complex business taxes imposed at a low rate but on a wide base of transactions, resulting in high effective tax rates that can vary by industry. These taxes also often have minimum taxes that can result in much higher effective rates for some small businesses.

Source: Commerce Clearing House; state revenue departments; Weldon Cooper Center for Public Service.

Table 19.
State & Local Sales Tax Rates
 As of Jan 1, 2016

State	State Tax Rate	Rank	Avg. Local Tax Rate (a)	Combined Rate	Rank
Ala.	4.00%	38	4.97%	8.97%	4
Alaska	--	--	1.78%	1.78%	46
Ariz.	5.60%	28	2.65%	8.25%	11
Ark.	6.50%	9	2.80%	9.30%	2
Calif. (b)	7.50%	1	0.98%	8.48%	10
Colo.	2.90%	45	4.62%	7.52%	15
Conn.	6.35%	12	--	6.35%	31
Del.	--	--	--	--	--
Fla.	6.00%	16	0.66%	6.66%	30
Ga.	4.00%	38	3.01%	7.01%	21
Hawaii (c)	4.00%	38	0.35%	4.35%	45
Idaho	6.00%	16	0.03%	6.03%	36
Ill.	6.25%	13	2.39%	8.64%	7
Ind.	7.00%	2	--	7.00%	22
Iowa	6.00%	16	0.79%	6.79%	28
Kans.	6.50%	9	2.10%	8.60%	8
Ky.	6.00%	16	--	6.00%	37
La.	4.00%	38	5.00%	9.00%	3
Maine	5.50%	29	--	5.50%	42
Md.	6.00%	16	--	6.00%	37
Mass.	6.25%	13	--	6.25%	33
Mich.	6.00%	16	--	6.00%	37
Minn.	6.875%	7	0.39%	7.27%	17
Miss.	7.00%	2	0.07%	7.07%	20
Mo.	4.225%	37	3.64%	7.86%	14
Mont. (d)	--	--	--	--	--
Nebr.	5.50%	29	1.37%	6.87%	26
Nev.	6.85%	8	1.13%	7.98%	13
N.H.	--	--	--	--	--
N.J. (e)	7.00%	2	-0.03%	6.97%	24
N.M. (c)	5.125%	32	2.38%	7.51%	16
N.Y.	4.00%	38	4.49%	8.49%	9

Table 19, Continued.
State & Local Sales Tax Rates
 As of Jan 1, 2016

State	State Tax Rate	Rank	Avg. Local Tax Rate (a)	Combined Rate	Rank
N.C.	4.75%	35	2.15%	6.90%	25
N.D.	5.00%	33	1.82%	6.82%	27
Ohio	5.75%	27	1.39%	7.14%	19
Okla.	4.50%	36	4.32%	8.82%	6
Ore.	--	--	--	--	--
Pa.	6.00%	16	0.34%	6.34%	32
R.I.	7.00%	2	--	7.00%	22
S.C.	6.00%	16	1.22%	7.22%	18
S.D. (c)	4.00%	38	1.84%	5.84%	40
Tenn.	7.00%	2	2.46%	9.46%	1
Texas	6.25%	13	1.92%	8.17%	12
Utah (b)	5.95%	26	0.74%	6.69%	29
Vt.	6.00%	16	0.17%	6.17%	35
Va. (b)	5.30%	31	0.33%	5.63%	41
Wash.	6.50%	9	2.39%	8.89%	5
W.Va.	6.00%	16	0.20%	6.20%	34
Wis.	5.00%	33	0.41%	5.41%	44
Wyo.	4.00%	38	1.42%	5.42%	43
D.C.	5.75%	(27)	--	5.75%	(41)

(a) City, county, and municipal rates vary. These rates are weighted by population to compute an average local tax rate.

(b) Three states levy mandatory, statewide local add-on sales taxes at the state level: California (1%), Utah (1.25%), and Virginia (1%). We include these in their state sales tax rates.

(c) The sales taxes in Hawaii, New Mexico, and South Dakota have broad bases that include many business-to-business services.

(d) Due to data limitations, the table does not include sales taxes in local resort areas in Montana.

(e) Some counties in New Jersey are not subject to statewide sales tax rates and collect a local rate of 3.5%. Their average local score is represented as a negative.

Note: D.C.'s ranks do not affect states' ranks, but the figures in parentheses indicate where it would rank if included.

Source: Sales Tax Clearinghouse; Tax Foundation calculations.

Table 20.
State General Sales Tax Collections per Capita
Fiscal Year 2014

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$851		Mont. (a)	\$0	--
Ala.	\$494	43	Nebr.	\$937	19
Alaska (a)	\$0	--	Nev.	\$1,349	4
Ariz.	\$891	21	N.H. (a)	\$0	--
Ark.	\$1,055	12	N.J.	\$994	16
Calif.	\$960	17	N.M. (b)	\$1,006	14
Colo.	\$488	44	N.Y.	\$641	36
Conn.	\$1,108	7	N.C.	\$588	39
Del. (a)	\$0	--	N.D.	\$1,784	2
Fla.	\$1,079	9	Ohio	\$881	22
Ga.	\$508	42	Okla.	\$670	33
Hawaii (b)	\$1,989	1	Ore. (a)	\$0	--
Idaho	\$840	26	Pa.	\$742	29
Ill.	\$661	34	R.I.	\$868	23
Ind.	\$1,061	11	S.C.	\$698	32
Iowa	\$855	24	S.D. (b)	\$1,072	10
Kans.	\$1,028	13	Tenn.	\$946	18
Ky.	\$710	30	Texas	\$1,199	6
La.	\$629	37	Utah	\$619	38
Maine	\$896	20	Vt.	\$566	40
Md.	\$702	31	Va.	\$427	45
Mass.	\$817	27	Wash.	\$1,666	3
Mich.	\$849	25	W.Va.	\$661	34
Minn.	\$997	15	Wis.	\$804	28
Miss.	\$1,104	8	Wyo.	\$1,310	5
Mo.	\$542	41			

(a) No state-level general sales tax.

(b) The sales taxes in Hawaii, New Mexico, and South Dakota have broad bases that include many services, so figures are not strictly comparable to other states.

Note: Some states levy gross receipts taxes in addition to sales taxes, which the Census Bureau includes in sales tax collections data. D.C. is included only in combined state and local data. See Table 18 for information on gross receipts taxes. See Table 39 for average people per household by state.

Source: Census Bureau; Tax Foundation calculations.

Table 21.**State & Local General Sales Tax
Collections per Capita**

Fiscal Year 2013

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$1,034		Mont.	\$0	--
Ala.	\$902	28	Nebr.	\$1,075	19
Alaska	\$294	46	Nev.	\$1,425	6
Ariz.	\$1,361	9	N.H.	\$0	--
Ark.	\$1,303	12	N.J.	\$949	23
Calif.	\$1,159	17	N.M.	\$1,403	7
Colo.	\$1,162	16	N.Y.	\$1,310	10
Conn.	\$1,072	20	N.C.	\$795	36
Del.	\$0	--	N.D.	\$2,024	2
Fla.	\$1,155	18	Ohio	\$915	26
Ga.	\$916	25	Okla.	\$1,171	15
Hawaii	\$2,214	1	Ore.	\$0	--
Idaho	\$821	34	Pa.	\$778	37
Ill.	\$759	39	R.I.	\$837	32
Ind.	\$1,034	22	S.C.	\$749	40
Iowa	\$913	27	S.D.	\$1,398	8
Kans.	\$1,307	11	Tenn.	\$1,247	13
Ky.	\$687	42	Texas	\$1,231	14
La.	\$1,465	5	Utah	\$873	30
Maine	\$807	35	Vt.	\$571	45
Md.	\$693	41	Va.	\$593	44
Mass.	\$773	38	Wash.	\$1,978	3
Mich.	\$855	31	W.Va.	\$677	43
Minn.	\$946	24	Wis.	\$831	33
Miss.	\$1,067	21	Wyo.	\$1,489	4
Mo.	\$880	29	D.C.	\$1,671	(4)

Note: Some states levy gross receipts taxes in addition to sales taxes, which the Census Bureau includes in collections data. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 18 for information on gross receipts taxes. See Table 39 for average people per household by state.

Source: Census Bureau; Tax Foundation calculations.

Table 22.
State Gasoline Tax Rates
(Cents per Gallon)
 As of January 1, 2016

State	Excise Tax	Other Taxes and Fees	Total	Rank
Federal	18.4¢			
Ala.	16.0¢	4.87¢	20.87¢	40
Alaska	8.95¢	3.3¢	12.25¢	50
Ariz.	18.0¢	1.0¢	19.00¢	43
Ark.	21.5¢	0.3¢	21.80¢	38
Calif.	30.0¢	10.62¢	40.62¢	5
Colo.	22.0¢	0.0¢	22.00¢	37
Conn.	25.0¢	12.51¢	37.51¢	6
Del.	23.0¢	0.0¢	23.00¢	34
Fla.	4.0¢	32.58¢	36.58¢	7
Ga.	26.0¢	5.02¢	31.02¢	17
Hawaii	17.0¢	25.35¢	42.35¢	4
Idaho	32.0¢	0.0¢	32.00¢	14
Ill.	19.0¢	11.2¢	30.18¢	20
Ind.	18.0¢	11.89¢	29.89¢	23
Iowa	31.0¢	1.0¢	32.00¢	14
Kans.	24.0¢	0.03¢	24.03¢	31
Ky.	24.6¢	1.4¢	26.00¢	30
La.	20.0¢	0.01¢	20.01¢	41
Maine	30.0¢	0.01¢	30.01¢	21
Md.	24.6¢	8.0¢	32.60¢	13
Mass.	24.0¢	2.54¢	26.54¢	29
Mich.	19.0¢	11.54¢	30.54¢	18
Minn.	28.5¢	0.1¢	28.60¢	25
Miss.	18.0¢	0.79¢	18.79¢	45
Mo.	17.0¢	0.3¢	17.30¢	46
Mont.	27.0¢	0.75¢	27.75¢	27
Nebr.	26.8¢	0.9¢	27.70¢	28
Nev.	23.0¢	10.85¢	33.85¢	11
N.H.	22.2¢	1.63¢	23.83¢	33
N.J.	10.5¢	4.0¢	14.50¢	49
N.M.	17.0¢	1.88¢	18.88¢	44
N.Y.	8.05¢	34.59¢	42.64¢	3
N.C.	35.0¢	0.25¢	35.25¢	8
N.D.	23.0¢	0.0¢	23.00¢	34
Ohio	28.0¢	0.0¢	28.00¢	26

Table 22, Continued.
State Gasoline Tax Rates
(Cents per Gallon)
 As of January 1, 2016

State	Excise Tax	Other Taxes and Fees	Total	Rank
Okla.	16.0¢	1.0¢	17.00¢	47
Ore.	30.0¢	1.10¢	31.10¢	16
Pa.	0.0¢	50.4¢	50.40¢	1
R.I.	33.0¢	1.0¢	34.00¢	10
S.C.	16.0¢	0.75¢	16.75¢	48
S.D.	28.0¢	2.0¢	30.00¢	22
Tenn.	20.0¢	1.4¢	21.40¢	39
Texas	20.0¢	0.0¢	20.00¢	42
Utah	29.4¢	0.01¢	29.41¢	24
Vt.	12.1¢	18.36¢	30.46¢	19
Va.	19.83¢	2.5¢	22.33¢	36
Wash.	44.5¢	0.0¢	44.50¢	2
W.Va.	20.5¢	14.1¢	34.60¢	9
Wis.	30.9¢	2.0¢	32.90¢	12
Wyo.	23.0¢	1.0¢	24.00¢	32
D.C.	23.5¢	0.0¢	23.50¢	(34)

Note: The American Petroleum Institute (API) has developed a methodology for determining the average tax rate on a gallon of fuel. Rates may include any of the following: excise taxes, environmental fees, storage tank taxes, other fees or taxes, and general sales tax. In states where gasoline is subject to the general sales tax, or where the fuel tax is based on the average sale price, the average rate determined by API is sensitive to changes in the price of gasoline. States that fully or partially apply general sales taxes to gasoline are California, Connecticut, Georgia, Illinois, Indiana, Michigan, and New York. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Source: American Petroleum Institute.

Table 23.**Share of State & Local Road Spending Covered by State & Local Tolls, User Fees, & User Taxes**

Fiscal Year 2013

State	Gasoline & License Taxes	Rank	Tolls & User Fees	Total: Tolls, User Fees, & User Taxes	Rank
U.S.	41.4%		11.1%	52.5%	
Ala.	35.1%	37	1.4%	36.5%	43
Alaska	8.8%	50	5.4%	14.3%	50
Ariz.	43.1%	17	0.8%	43.8%	32
Ark.	39.5%	26	0.7%	40.1%	40
Calif.	46.7%	11	7.4%	54.1%	15
Colo.	44.8%	13	6.5%	51.3%	21
Conn.	41.1%	23	3.9%	44.9%	28
Del.	22.1%	49	40.6%	62.7%	9
Fla.	52.5%	6	19.7%	72.1%	3
Ga.	43.3%	15	1.8%	45.1%	27
Hawaii	74.4%	1	5.3%	79.8%	1
Idaho	43.9%	14	4.2%	48.1%	23
Ill.	41.5%	21	14.3%	55.8%	12
Ind.	47.9%	9	0.6%	48.5%	22
Iowa	45.5%	12	1.4%	46.9%	25
Kans.	36.9%	33	5.7%	42.6%	36
Ky.	39.4%	27	1.1%	40.5%	39
La.	27.5%	43	2.4%	29.9%	45
Maine	38.0%	29	14.3%	52.2%	18
Md.	41.0%	24	22.0%	63.0%	8
Mass.	36.7%	34	19.0%	55.7%	13
Mich.	55.5%	5	6.3%	61.8%	10
Minn.	40.1%	25	3.3%	43.4%	34
Miss.	34.8%	38	0.2%	34.9%	44
Mo.	36.6%	35	2.2%	38.8%	42
Mont.	41.4%	22	2.6%	44.0%	30
Nebr.	37.1%	32	4.3%	41.4%	38
Nev.	42.4%	18	1.3%	43.7%	33
N.H.	29.7%	42	22.7%	52.3%	17
N.J.	26.4%	44	47.2%	73.6%	2
N.M.	37.6%	31	2.0%	39.6%	41
N.Y.	31.5%	41	38.4%	69.9%	4
N.C.	63.3%	2	1.3%	64.5%	7
N.D.	24.1%	47	2.2%	26.4%	46
Ohio	47.4%	10	6.6%	53.9%	16

Table 23, Continued.**Share of State & Local Road Spending Covered by State & Local Tolls, User Fees, & User Taxes**

Fiscal Year 2013

State	Gasoline & License Taxes	Rank	Tolls & User Fees	Total: Tolls, User Fees, & User Taxes	Rank
Okla.	48.6%	8	11.0%	59.6%	11
Ore.	58.0%	4	6.9%	64.9%	6
Pa.	32.6%	40	14.8%	47.4%	24
R.I.	38.9%	28	5.0%	43.9%	31
S.C.	62.2%	3	7.6%	69.8%	5
S.D.	23.5%	48	1.5%	25.0%	49
Tenn.	51.6%	7	0.3%	51.9%	20
Texas	43.2%	16	11.2%	54.4%	14
Utah	42.0%	19	3.2%	45.2%	26
Vt.	24.3%	45	1.1%	25.4%	48
Va.	37.8%	30	7.0%	44.8%	29
Wash.	41.8%	20	10.3%	52.0%	19
W.Va.	34.5%	39	9.0%	43.4%	34
Wis.	36.6%	35	5.9%	42.5%	37
Wyo.	24.3%	45	1.4%	25.8%	47
D.C.	22.4%	(49)	6.3%	28.7%	(46)

Note: D.C.'s ranks do not affect states' ranks, but the figures in parentheses indicate where it would rank if included.

Source: Tax Foundation calculations from the Census Bureau, State and Local Government Finance and Federal Highway Administration data. The state and local table includes state and local road expenses but excludes federal aid.

Table 24.**State Cigarette Excise Tax Rates
(Dollars per 20-Pack)**

As of January 1, 2016

State	Tax Rate	Rank	State	Tax Rate	Rank
Federal	\$1.0066		Mont.	\$1.70	19
Ala.	\$0.675	38	Nebr.	\$0.64	39
Alaska	\$2.00	11	Nev.	\$1.80	17
Ariz.	\$2.00	11	N.H.	\$1.78	18
Ark.	\$1.15	31	N.J.	\$2.70	9
Calif.	\$0.87	34	N.M.	\$1.66	21
Colo.	\$0.84	36	N.Y.	\$4.35	1
Conn.	\$3.65	3	N.C.	\$0.45	46
Del.	\$1.60	22	N.D.	\$0.44	47
Fla.	\$1.339	28	Ohio	\$1.60	22
Ga.	\$0.37	48	Okla.	\$1.03	32
Hawaii	\$3.20	5	Ore.	\$1.32	29
Idaho	\$0.57	43	Pa.	\$1.60	22
Ill.	\$1.98	16	R.I.	\$3.75	2
Ind.	\$0.995	33	S.C.	\$0.57	43
Iowa	\$1.36	27	S.D.	\$1.53	25
Kans.	\$1.29	30	Tenn.	\$0.62	40
Ky.	\$0.60	41	Texas	\$1.41	26
La.	\$0.86	35	Utah	\$1.70	19
Maine	\$2.00	11	Vt.	\$3.08	6
Md.	\$2.00	11	Va.	\$0.30	49
Mass.	\$3.51	4	Wash.	\$3.025	7
Mich.	\$2.00	11	W.Va.	\$0.55	45
Minn.	\$3.00	8	Wis.	\$2.52	10
Miss.	\$0.68	37	Wyo.	\$0.60	41
Mo.	\$0.17	50	D.C.	\$2.50	(11)

Note: Local taxes are not included and can be substantial. D.C.'s rank does not states' ranks, but the figure in parentheses indicates where it would rank if included.

Source: RJ Reynolds; state revenue departments; Tax Foundation.

Table 25.
State Spirits Excise Tax Rates
(Dollars per Gallon)

As of January 1, 2016

State	Tax Rate	Rank	State	Tax Rate	Rank
Federal	\$13.50		Mont. (b)	\$9.77	12
Ala. (b)	\$18.25	4	Nebr.	\$3.75	36
Alaska (a)	\$12.80	5	Nev. (a)	\$3.60	38
Ariz.	\$3.00	41	N.H. (b)	--	--
Ark. (d,e)	\$6.88	19	N.J.	\$5.50	26
Calif. (a)	\$3.30	39	N.M.	\$6.06	22
Colo.	\$2.28	46	N.Y. (a)	\$6.44	21
Conn. (a)	\$5.40	28	N.C. (b)	\$12.48	8
Del. (a)	\$3.75	36	N.D. (a,e)	\$4.66	30
Fla. (a)	\$6.50	20	Ohio (b)	\$9.86	11
Ga. (a)	\$3.79	35	Okla.	\$5.56	25
Hawaii	\$5.98	23	Ore. (b)	\$22.74	2
Idaho (b)	\$10.94	10	Pa. (b)	\$7.23	18
Ill. (a)	\$8.55	14	R.I. (a)	\$5.40	28
Ind. (a)	\$2.68	42	S.C. (d)	\$5.42	27
Iowa (b)	\$12.52	7	S.D. (a,e)	\$4.63	32
Kans.	\$2.50	43	Tenn. (d)	\$4.46	33
Ky. (c)	\$7.54	17	Texas (a)	\$2.40	45
La. (a)	\$2.50	43	Utah (b)	\$12.75	6
Maine (b)	\$5.82	24	Vt. (b)	\$7.71	16
Md. (a,e)	\$4.64	31	Va. (b)	\$19.86	3
Mass. (a)	\$4.05	34	Wash. (e,f)	\$33.54	1
Mich. (b)	\$11.94	9	W.Va. (b)	\$2.11	47
Minn. (d,e)	\$8.67	13	Wis.	\$3.25	40
Miss. (b)	\$7.74	15	Wyo. (b)	--	--
Mo.	\$2.00	48	D.C. (e)	\$5.69	(25)

(a) Different rates are also applicable according to alcohol content, place of production, size of container, or place purchased (on- or off-premise or onboard airlines).

(b) Control states, where the government controls all sales. Products can be subject to ad valorem mark-up as well as excise taxes.

(c) Includes the wholesale tax rate of 11%, converted to a gallonage excise tax rate.

(d) Includes case fees and/or bottle fees which may vary with size of container.

(e) Includes sales taxes specific to alcoholic beverages.

(f) Includes the retail (17%) and distributor (10%) license fees, converted into a gallonage excise tax rate.

Note: Rates are those applicable to off-premise sales of 40% alcohol by volume (a.b.v.) distilled spirits in 750ml containers. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Source: Distilled Spirits Council of the United States.

Table 26.
State Wine Excise Tax Rates
(Dollars per Gallon)
As of January 1, 2016

State	Tax Rate	Rank	State	Tax Rate	Rank
Federal	\$1.07		Mont. (a)	\$1.06	18
Ala. (a)	\$1.70	5	Nebr. (a)	\$0.95	23
Alaska	\$2.50	2	Nev. (a)	\$0.70	29
Ariz. (a)	\$0.84	26	N.H. (a,b)	--	--
Ark. (d,e)	\$1.35	12	N.J.	\$0.88	24
Calif. (a)	\$0.20	43	N.M. (a)	\$1.70	5
Colo. (a)	\$0.32	38	N.Y.	\$0.30	40
Conn. (a)	\$0.72	27	N.C. (a)	\$1.00	20
Del.	\$0.97	22	N.D. (a)	\$1.06	18
Fla. (a)	\$2.25	3	Ohio (a)	\$0.32	38
Ga. (a)	\$1.51	7	Okla. (a)	\$0.72	27
Hawaii (a)	\$1.38	11	Ore. (a)	\$0.67	30
Idaho (a)	\$0.45	36	Pa. (b)	--	--
Ill. (a)	\$1.39	10	R.I. (a)	\$1.40	9
Ind. (a)	\$0.47	35	S.C. (a)	\$1.08	17
Iowa (a)	\$1.75	4	S.D. (a,e)	\$1.27	14
Kans. (a)	\$0.30	40	Tenn. (d)	\$1.27	14
Ky. (c)	\$3.30	1	Texas (a)	\$0.20	43
La. (a)	\$0.11	45	Utah (b)	--	--
Maine (a)	\$0.60	31	Vt. (a)	\$0.55	32
Md. (e)	\$1.35	12	Va. (a)	\$1.51	7
Mass. (a)	\$0.55	32	Wash. (a)	\$0.87	25
Mich. (a)	\$0.51	34	W.Va. (a)	\$1.00	20
Minn. (d,e)	\$1.18	16	Wis. (a)	\$0.25	42
Miss. (a,b)	--	--	Wyo. (b)	--	--
Mo.	\$0.42	37	D.C. (a,e)	\$1.72	(5)

(a) Different rates also applicable according to alcohol content, place of production, size of container, place purchased (on- or off-premise or on board airlines) or type of wine (carbonated, vermouth, etc.).

(b) Control states, where the government controls all sales. Products can be subject to ad valorem mark-up as well as excise taxes.

(c) Includes the wholesale tax rate of 11%, converted to a gallonage excise tax rate.

(d) Includes case fees and/or bottle fees which may vary with size of container.

(e) Includes sales taxes specific to alcoholic beverages.

Note: Rates are those applicable to off-premise sales of 11% alcohol by volume (a.b.v.) non-carbonated wine in 750ml containers. Federal rates vary by alcohol content and type of wine, ranging up to \$3.15 for 21–24% alcohol and \$3.40 for sparkling wine. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Source: Distilled Spirits Council of the United States.

Table 27.
State Beer Excise Tax Rates
(Dollars per Gallon)
As of January 1, 2016

State	Tax Rate	Rank	State	Tax Rate	Rank
Federal	\$0.58		Mont.	\$0.14	39
Ala. (b)	\$1.05	3	Nebr.	\$0.31	20
Alaska	\$1.07	2	Nev.	\$0.16	35
Ariz.	\$0.16	35	N.H.	\$0.30	21
Ark. (c,d)	\$0.35	17	N.J.	\$0.12	41
Calif.	\$0.20	28	N.M.	\$0.41	13
Colo.	\$0.08	45	N.Y.	\$0.14	39
Conn.	\$0.23	26	N.C. (a)	\$0.62	8
Del.	\$0.16	35	N.D. (a)	\$0.39	16
Fla. (a)	\$0.48	10	Ohio (a)	\$0.18	32
Ga. (a,b)	\$1.01	4	Okla. (a)	\$0.40	15
Hawaii (a)	\$0.93	5	Ore.	\$0.08	45
Idaho (a)	\$0.15	38	Pa.	\$0.08	45
Ill.	\$0.23	26	R.I. (d)	\$0.12	41
Ind.	\$0.12	41	S.C.	\$0.77	7
Iowa (a)	\$0.19	31	S.D.	\$0.27	22
Kans.	\$0.18	32	Tenn. (e)	\$1.29	1
Ky. (e)	\$0.84	6	Texas (a)	\$0.20	28
La.	\$0.32	19	Utah (a)	\$0.41	13
Maine	\$0.35	17	Vt.	\$0.27	22
Md. (c)	\$0.49	9	Va. (a)	\$0.26	24
Mass.	\$0.11	44	Wash. (a)	\$0.26	24
Mich.	\$0.20	28	W.Va.	\$0.18	32
Minn. (a,c)	\$0.47	11	Wis. (a)	\$0.06	48
Miss.	\$0.43	12	Wyo.	\$0.02	50
Mo.	\$0.06	48	D.C. (c)	\$0.64	(8)

(a) Different rates are also applicable according to alcohol content, place of production, size of container, or place purchased (on- or off-premise or onboard airlines).

(b) Includes the statewide local rate in Alabama (\$0.52) and Georgia (\$0.53).

(c) Includes sales taxes specific to alcoholic beverages.

(d) Includes case fees and/or bottle fees which may vary with the size of container.

(e) Includes the wholesale tax rate in Kentucky (11%) and Tennessee (17%), converted into a gallonage excise tax rate.

Note: Rates are those applicable to off-premise sales of 4.7% a.b.v. beer in 12 ounce containers. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Source: Distilled Spirits Council of the United States.

Table 28.
State & Local Cell Phone Tax Rates
 As of July 1, 2015

State	Average State-Local Tax Rate	Rank	State	Average State-Local Tax Rate	Rank
Federal (a)	6.46%		Mont.	6.11%	47
Ala.	9.75%	26	Nebr.	18.53%	2
Alaska	12.69%	13	Nev.	1.95%	49
Ariz.	11.98%	17	N.H.	8.22%	37
Ark.	14.31%	8	N.J.	8.93%	30
Calif.	11.60%	18	N.M.	11.22%	20
Colo.	10.78%	23	N.Y.	17.90%	3
Conn.	7.44%	40	N.C.	8.59%	33
Del.	6.29%	46	N.D.	12.27%	15
Fla.	14.66%	7	Ohio	8.42%	35
Ga.	9.22%	28	Okla.	10.88%	22
Hawaii	7.61%	39	Ore.	1.80%	50
Idaho	2.17%	48	Pa.	14.14%	9
Ill.	17.46%	4	R.I.	14.70%	6
Ind.	11.06%	21	S.C.	10.58%	24
Iowa	8.71%	32	S.D.	13.14%	11
Kans.	13.53%	10	Tenn.	11.99%	16
Ky.	10.56%	25	Texas	11.53%	19
La.	7.29%	42	Utah	12.77%	12
Maine	7.35%	41	Vt.	8.50%	34
Md.	12.67%	14	Va.	6.61%	44
Mass.	8.93%	30	Wash.	18.69%	1
Mich.	8.28%	36	W.Va.	6.43%	45
Minn.	9.54%	27	Wis.	7.17%	43
Miss.	9.14%	29	Wyo.	7.95%	38
Mo.	14.79%	5	D.C.	11.63%	(18)

(a) The federal tax listed is the federal Universal Service Fund (USF).

Note: The local tax rate is calculated as the average of the tax in the largest city and the capital city. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Source: Tax Foundation, "Record High Taxes and Fees on Wireless Consumers in 2015" (November 2015).

Table 29.
Sales Tax Treatment of Groceries, Candy,
& Soda
 As of January 1, 2016

State	State General Sales Tax	Grocery Treatment	Candy Treated as Groceries?	Soda Treated as Groceries?
Ala.	4.00%	Included in Base	Yes	Yes
Alaska	--	--	--	--
Ariz.	5.60%	Exempt	Yes	Yes
Ark.	6.50%	1.50%	Yes	Yes
Calif. (a)	7.50%	Exempt	Yes	No
Colo.	2.90%	Exempt	No	No
Conn.	6.35%	Exempt	No	No
Del.	--	--	--	--
Fla.	6.00%	Exempt	No	No
Ga.	4.00%	Exempt	Yes	Yes
Hawaii	4.00%	Included in Base	Yes	Yes
Idaho	6.00%	Included in Base	Yes	Yes
Ill.	6.25%	1.00%	No	No
Ind.	7.00%	Exempt	No	No
Iowa	6.00%	Exempt	No	No
Kans.	6.50%	Included in Base	Yes	Yes
Ky.	6.00%	Exempt	No	No
La.	4.00%	Exempt	Yes	Yes
Maine	5.50%	Exempt	No	No
Md.	6.00%	Exempt	No	No
Mass.	6.25%	Exempt	Yes	Yes
Mich.	6.00%	Exempt	Yes	Yes
Minn.	6.875%	Exempt	No	No
Miss.	7.00%	Included in Base	Yes	Yes
Mo.	4.225%	1.225%	Yes	Yes
Mont.	--	--	--	--
Nebr.	5.50%	Exempt	Yes	Yes
Nev.	6.85%	Exempt	Yes	Yes
N.H.	--	--	--	--
N.J.	7.00%	Exempt	No	No
N.M.	5.125%	Exempt	Yes	Yes
N.Y.	4.00%	Exempt	No	No
N.C.	4.75%	Exempt	No	No
N.D.	5.00%	Exempt	No	No
Ohio	5.75%	Exempt	Yes	No

Table 29, Continued.**Sales Tax Treatment of Groceries, Candy, & Soda**

As of January 1, 2016

State	State General Sales Tax	Grocery Treatment	Candy Treated as Groceries?	Soda Treated as Groceries?
Okla.	4.50%	Included in Base	Yes	Yes
Ore.	--	--	--	--
Pa.	6.00%	Exempt	Yes	No
R.I.	7.00%	Exempt	No	No
S.C.	6.00%	Exempt	Yes	Yes
S.D.	4.00%	Included in Base	Yes	Yes
Tenn.	7.00%	5.00%	Yes	Yes
Texas	6.25%	Exempt	No	No
Utah (a)	5.95%	1.75%	Yes	Yes
Vt.	6.00%	Exempt	Yes	Yes
Va. (a)	5.30%	2.50%	Yes	Yes
Wash.	6.50%	Exempt	Yes	No
W.Va.	6.00%	Exempt	No	No
Wis.	5.00%	Exempt	No	No
Wyo.	4.00%	Exempt	Yes	Yes
D.C.	5.75%	Exempt	Yes	No

(a) Three states collect a separate, uniform 1% "local" add-on sales tax: California, Utah, and Virginia. We include this in their state sales tax rates.

Source: Tax Foundation, "Overreaching on Obesity: Governments Consider New Taxes on Soda and Candy" (October 2011); Commerce Clearing House.

Table 30.**State & Local Excise & Selective Sales Tax Collections per Capita**

Fiscal Year 2013

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$535		Mont.	\$560	19
Ala.	\$547	20	Nebr.	\$335	45
Alaska	\$450	33	Nev.	\$887	2
Ariz.	\$304	48	N.H.	\$715	9
Ark.	\$466	30	N.J.	\$439	35
Calif.	\$507	24	N.M.	\$373	44
Colo.	\$426	37	N.Y.	\$677	11
Conn.	\$812	5	N.C.	\$447	34
Del.	\$542	21	N.D.	\$720	7
Fla.	\$615	15	Ohio	\$467	29
Ga.	\$322	46	Okla.	\$396	40
Hawaii	\$868	3	Ore.	\$453	32
Idaho	\$295	49	Pa.	\$662	13
Ill.	\$716	8	R.I.	\$629	14
Ind.	\$569	17	S.C.	\$321	47
Iowa	\$430	36	S.D.	\$478	27
Kans.	\$374	43	Tenn.	\$458	31
Ky.	\$601	16	Texas	\$568	18
La.	\$535	23	Utah	\$405	39
Maine	\$538	22	Vt.	\$1,029	1
Md.	\$676	12	Va.	\$478	27
Mass.	\$388	41	Wash.	\$683	10
Mich.	\$415	38	W.Va.	\$785	6
Minn.	\$817	4	Wis.	\$483	26
Miss.	\$498	25	Wyo.	\$285	50
Mo.	\$384	42	D.C.	\$655	(14)

Note: Excise taxes are sales and other special taxes imposed on select items, such as tobacco products, alcoholic beverages, and motor fuels. This table also includes excise taxes, or selective sales taxes, on amusements, insurance premiums, parimutuels, and public utilities. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 39 for average people per household by state.

Source: Census Bureau; Tax Foundation calculations.

Table 31.**Property Taxes Paid as a Percentage of Owner-Occupied Housing Value**

Calendar Year 2014

State	Effective Tax Rate	Rank	State	Effective Tax Rate	Rank
U.S.	1.20%		Mont.	0.75%	34
Ala.	0.40%	49	Nebr.	1.65%	7
Alaska	1.01%	20	Nev.	0.71%	37
Ariz.	0.66%	38	N.H.	1.99%	2
Ark.	0.64%	41	N.J.	2.11%	1
Calif.	0.73%	36	N.M.	0.66%	39
Colo.	0.59%	43	N.Y.	1.38%	14
Conn.	1.53%	9	N.C.	0.84%	30
Del.	0.55%	45	N.D.	0.95%	25
Fla.	0.98%	24	Ohio	1.58%	8
Ga.	0.91%	27	Okla.	0.85%	29
Hawaii	0.28%	50	Ore.	1.01%	21
Idaho	0.73%	35	Pa.	1.46%	11
Ill.	1.98%	3	R.I.	1.46%	12
Ind.	0.86%	28	S.C.	0.55%	44
Iowa	1.42%	13	S.D.	1.22%	16
Kans.	1.30%	15	Tenn.	0.75%	33
Ky.	0.80%	32	Tex.	1.67%	6
La.	0.50%	48	Utah	0.63%	42
Maine	1.20%	17	Vt.	1.70%	5
Md.	1.00%	23	Va.	0.81%	31
Mass.	1.11%	18	Wash.	0.94%	26
Mich.	1.46%	10	W.Va.	0.53%	46
Minn.	1.09%	19	Wis.	1.74%	4
Miss.	0.65%	40	Wyo.	0.51%	47
Mo.	1.00%	22	D.C.	0.54%	(46)

Note: The figures in this table are mean effective property tax rates on owner-occupied housing (total real taxes paid/total home value). As a result, the data exclude property taxes paid by businesses, renters, and others. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Source: 2014 American Community Survey, available from the Census Bureau; Tax Foundation calculations.

Table 32.**State & Local Property Tax Collections per Capita**

Fiscal Year 2013

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$1,439		Mont.	\$1,407	20
Ala.	\$548	50	Nebr.	\$1,649	13
Alaska	\$1,913	10	Nev.	\$972	35
Ariz.	\$1,009	33	N.H.	\$2,690	3
Ark.	\$659	48	N.J.	\$2,989	1
Calif.	\$1,365	22	N.M.	\$685	47
Colo.	\$1,333	24	N.Y.	\$2,494	4
Conn.	\$2,726	2	N.C.	\$903	39
Del.	\$825	44	N.D.	\$1,140	30
Fla.	\$1,216	28	Ohio	\$1,215	29
Ga.	\$1,011	32	Okla.	\$595	49
Hawaii	\$943	38	Ore.	\$1,285	26
Idaho	\$888	41	Pa.	\$1,376	21
Ill.	\$1,982	9	R.I.	\$2,282	6
Ind.	\$968	36	S.C.	\$1,077	31
Iowa	\$1,515	16	S.D.	\$1,231	27
Kans.	\$1,425	19	Tenn.	\$838	43
Ky.	\$732	46	Texas	\$1,560	14
La.	\$849	42	Utah	\$952	37
Maine	\$1,907	11	Vt.	\$2,331	5
Md.	\$1,504	17	Va.	\$1,430	18
Mass.	\$2,069	8	Wash.	\$1,350	23
Mich.	\$1,320	25	W.Va.	\$798	45
Minn.	\$1,547	15	Wis.	\$1,843	12
Miss.	\$899	40	Wyo.	\$2,173	7
Mo.	\$977	34	D.C.	\$3,032	(1)

Note: D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 39 for average people per household by state.

Source: Census Bureau; Tax Foundation calculations.

Table 33.**State Capital Stock Tax Rates**

As of January 1, 2016

State	Tax Rate	Max Payment
Ala.	0.175%	\$15,000
Ark.	0.3%	Unlimited
Conn. (a)	0.31%	\$1,000,000
Del.	0.0350%	\$180,000
Ga.	(b)	\$5,000
Ill.	0.1%	\$2,000,000
La.	0.3%	Unlimited
Mass.	0.26%	Unlimited
Miss.	0.25%	Unlimited
Nebr.	(b)	\$11,995
N.Y. (a,c)	0.125%	\$1,000,000
N.C.	0.15%	Unlimited
Okla.	0.125%	\$20,000
S.C.	0.1%	Unlimited
Tenn.	0.25%	Unlimited
Wyo. (a)	0.02%	Unlimited

(a) Taxpayer pays the greater of corporate income tax or capital stock tax liability.

(b) Based on a fixed dollar payment schedule. Effective tax rates decrease as taxable capital increases.

(c) Tax is being phased out; liability limited to liability in tax year ending December 31, 2010.

Note: Capital stock taxes are levied on net assets of a company or its market capitalization.

Source: State statutes; Commerce Clearing House.

Property Taxes

Table 34.**Estate Tax Rates & Exemptions**

As of January 1, 2016

State	Exemption	Rate (Min. to Max.)
Conn.	\$2,000,000	7.2% - 12.0%
Del.	\$5,450,000	0.8% - 16.0%
Hawaii	\$5,450,000	0.8% - 16.0%
Ill.	\$4,000,000	0.8% - 16.0%
Maine	\$5,450,000	8.0% - 12.0%
Md. (a)	\$2,000,000	16.0%
Mass.	\$1,000,000	0.8% - 16.0%
Minn.	\$1,600,000	9.0% - 16.0%
N.J. (a)	\$675,000	0.8% - 16.0%
N.Y. (b)	\$3,125,000	3.06% - 16.0%
Ore.	\$1,000,000	10%-16%
R.I.	\$1,500,000	0.8% - 16.0%
Vt.	\$2,750,000	0.8% - 16.0%
Wash.	\$2,078,000	10.0% - 20.0%
D.C.	\$1,000,000	0.8% - 16.0%

(a) Maryland and New Jersey have both an estate and an inheritance tax. See Table 35.

(b) Exemption increases to \$4,187,500 on April 1, 2016.

Source: Family Business Coalition; state statutes.

Table 35.**Inheritance Tax Rates & Exemptions**

As of January 1, 2016

State	Heir type	Exemption	Rate (Min. to Max.)
Iowa (a)	Class A	100% exempt	0
	Class B	No exemption	5% - 10%
	Class C	No exemption	10% - 15%
	Class D	No exemption	15%
	Class E	No exemption	10%
	Class F	No exemption	5%
	Class G	100% exempt	0%
Ky.	Class A	100% exempt	0
	Class B	\$1,000	4% - 16%
	Class C	\$500	6% - 16%
Md. (b)	Spouse/Lineal Heirs	100% exempt	0%
	All others	No exemption	10%
Nebr. (c)	Immediate Relative	\$40,000	1%
	Remote Relative	\$15,000	13%
	All others	\$10,000	15%
N.J. (b,d)	Class A	100% exempt	0%
	Class C	\$0	11 - 16%
	Class D	\$0	15 - 16%
	Class E	100% exempt	0%
Pa. (e)	Spouses	100% exempt	0%
	Lineal Heirs	No exemption	4.5%
	Siblings	No exemption	12%
	Others	No exemption	15%

(a) Class D is for-profit organizations; Class E, foreign charitable organizations; Class F, unknown heirs; and Class G, recognized charities.

(b) Maryland and New Jersey have both an estate tax and an inheritance tax. See Table 34.

(c) Nebraska's inheritance tax is levied at the county level.

(d) New Jersey's inheritance tax only applies to estates over \$1m. Class E is charitable organizations.

(e) Parent-to-child transfers to children 21 years and under, transfers of farms and farming equipment, and transfers of some family-owned businesses are exempt.

Note: Inheritance taxes are levied on the posthumous transfer of assets based on relationship to the decedent. Generally, Class A beneficiaries are spouses, children, and often siblings. Class B beneficiaries are non-immediate family members. Class C beneficiaries are non-family members. Unlike estate taxes, the term "exemption" here applies not to the size of the estate but to the size of the gift itself.

Source: Family Business Coalition; state statutes.

Table 36.
State Debt per Capita
Fiscal Year 2013

State	Debt per Capita	Rank	State	Debt per Capita	Rank
U.S.	\$3,594		Mont.	\$3,508	21
Ala.	\$1,875	43	Nebr.	\$988	49
Alaska	\$8,432	4	Nev.	\$1,294	48
Ariz.	\$2,070	40	N.H.	\$6,626	7
Ark.	\$1,334	46	N.J.	\$7,215	5
Calif.	\$3,962	19	N.M.	\$3,466	22
Colo.	\$3,094	28	N.Y.	\$6,907	6
Conn.	\$8,995	3	N.C.	\$1,935	41
Del.	\$6,219	8	N.D.	\$2,535	32
Fla.	\$1,934	42	Ohio	\$2,863	31
Ga.	\$1,330	47	Okla.	\$2,469	34
Hawaii	\$5,905	9	Ore.	\$3,462	23
Idaho	\$2,262	38	Pa.	\$3,678	20
Ill.	\$4,939	11	R.I.	\$9,088	2
Ind.	\$3,434	24	S.C.	\$3,088	29
Iowa	\$2,150	39	S.D.	\$4,052	14
Kans.	\$2,358	37	Tenn.	\$953	50
Ky.	\$3,407	25	Texas	\$1,495	45
La.	\$4,017	17	Utah	\$2,428	35
Maine	\$4,045	15	Vt.	\$5,310	10
Md.	\$4,391	12	Va.	\$3,389	26
Mass.	\$11,352	1	Wash.	\$4,370	13
Mich.	\$3,068	30	W.Va.	\$3,970	18
Minn.	\$2,504	33	Wis.	\$4,037	16
Miss.	\$2,378	36	Wyo.	\$1,750	44
Mo.	\$3,195	27			

Note: This shows debt at the end of the fiscal year. D.C. is included only in combined state and local data.

Source: Census Bureau; Tax Foundation.

Table 37.**State & Local Debt per Capita**

Fiscal Year 2013

State	Debt per Capita	Rank	State	Debt per Capita	Rank
U.S.	\$9,338		Mont.	\$5,231	45
Ala.	\$6,546	37	Nebr.	\$8,008	24
Alaska	\$13,039	3	Nev.	\$9,606	14
Ariz.	\$7,339	32	N.H.	\$8,643	21
Ark.	\$4,784	47	N.J.	\$11,334	7
Calif.	\$10,941	9	N.M.	\$7,823	26
Colo.	\$10,092	12	N.Y.	\$17,584	1
Conn.	\$12,058	4	N.C.	\$5,233	44
Del.	\$9,005	16	N.D.	\$6,438	38
Fla.	\$7,473	31	Ohio	\$7,128	34
Ga.	\$5,573	43	Okla.	\$4,899	46
Hawaii	\$10,151	11	Ore.	\$8,858	20
Idaho	\$3,645	49	Pa.	\$10,188	10
Ill.	\$11,536	6	R.I.	\$11,692	5
Ind.	\$7,520	30	S.C.	\$8,874	18
Iowa	\$5,982	40	S.D.	\$6,954	35
Kans.	\$8,925	17	Tenn.	\$5,667	42
Ky.	\$9,479	15	Texas	\$9,989	13
La.	\$8,435	22	Utah	\$6,759	36
Maine	\$6,326	39	Vt.	\$7,247	33
Md.	\$8,238	23	Va.	\$7,919	25
Mass.	\$14,213	2	Wash.	\$11,084	8
Mich.	\$7,708	28	W.Va.	\$5,882	41
Minn.	\$8,863	19	Wis.	\$7,737	27
Miss.	\$4,724	48	Wyo.	\$3,420	50
Mo.	\$7,541	29	D.C.	\$19,104	(1)

Note: This shows total outstanding debt at the end of the fiscal year. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 39 for average people per household by state.

Source: Census Bureau; Tax Foundation.

Table 38.**Income per Capita by State**

Calendar Year 2014

State	Income per Capita	Rank	State	Income per Capita	Rank
U.S.	\$46,049		Mont.	\$39,903	37
Ala.	\$37,512	44	Nebr.	\$47,557	18
Alaska	\$54,012	8	Nev.	\$40,742	34
Ariz.	\$37,895	41	N.H.	\$52,773	9
Ark.	\$37,782	42	N.J.	\$57,620	3
Calif.	\$49,985	11	N.M.	\$37,091	46
Colo.	\$48,869	14	N.Y.	\$55,611	5
Conn.	\$64,864	1	N.C.	\$39,171	39
Del.	\$46,378	20	N.D.	\$55,802	4
Fla.	\$42,737	28	Ohio	\$42,236	29
Ga.	\$38,980	40	Okla.	\$43,637	27
Hawaii	\$46,034	21	Ore.	\$41,220	32
Idaho	\$36,734	47	Pa.	\$47,679	16
Ill.	\$47,643	17	R.I.	\$48,359	15
Ind.	\$39,578	38	S.C.	\$36,677	48
Iowa	\$44,937	24	S.D.	\$45,279	23
Kans.	\$44,891	25	Tenn.	\$40,457	36
Ky.	\$37,396	45	Texas	\$45,669	22
La.	\$42,030	30	Utah	\$37,664	43
Maine	\$40,745	33	Vt.	\$46,428	19
Md.	\$54,176	7	Va.	\$50,345	10
Mass.	\$58,737	2	Wash.	\$49,610	12
Mich.	\$40,740	35	W.Va.	\$36,132	49
Minn.	\$48,998	13	Wis.	\$44,186	26
Miss.	\$34,431	50	Wyo.	\$54,584	6
Mo.	\$41,639	31	D.C.	\$69,838	(1)

Note: Per capita personal income is total personal income divided by total midyear population. All dollar estimates are in current dollars (not adjusted for inflation). D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Source: Bureau of Economic Analysis.

Table 39.**People per Household by State
2013-2014**

State	2013	2014	State	2013	2014
U.S.	2.65	2.65	Mont.	2.43	2.42
Ala.	2.59	2.57	Nebr.	2.49	2.47
Alaska	2.88	2.84	Nev.	2.75	2.74
Ariz.	2.70	2.71	N.H.	2.47	2.47
Ark.	2.56	2.55	N.J.	2.74	2.74
Calif.	2.97	2.98	N.M.	2.71	2.68
Colo.	2.57	2.57	N.Y.	2.64	2.63
Conn.	2.60	2.57	N.C.	2.55	2.56
Del.	2.66	2.60	N.D.	2.33	2.33
Fla.	2.65	2.66	Ohio	2.47	2.46
Ga.	2.74	2.74	Okla.	2.58	2.58
Hawaii	3.02	3.05	Ore.	2.52	2.53
Idaho	2.69	2.71	Pa.	2.50	2.50
Ill.	2.63	2.64	R.I.	2.49	2.47
Ind.	2.55	2.56	S.C.	2.58	2.57
Iowa	2.42	2.42	S.D.	2.45	2.45
Kans.	2.53	2.55	Tenn.	2.55	2.55
Ky.	2.50	2.50	Texas	2.84	2.84
La.	2.60	2.63	Utah	3.17	3.16
Maine	2.36	2.35	Vt.	2.37	2.34
Md.	2.68	2.70	Va.	2.62	2.62
Mass.	2.54	2.55	Wash.	2.58	2.58
Mich.	2.52	2.53	W.Va.	2.44	2.45
Minn.	2.49	2.50	Wis.	2.44	2.43
Miss.	2.66	2.64	Wyo.	2.54	2.45
Mo.	2.48	2.50	D.C.	2.23	2.23

Note: This does not include persons living in institutionalized housing, defined as adult or juvenile correctional institutions, some medical and military facilities, hospitals, and psychiatric facilities.

Source: Census Bureau; Tax Foundation.

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