



# FACTS & FIGURES

HOW DOES YOUR STATE COMPARE?



# 2017



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 2017: 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 Policy Analyst Morgan Scarboro. We hope these facts contribute to a healthy public debate.

**Scott A. Hodge**  
President  
Tax Foundation

**Joseph D. Henchman**  
Vice President, State Projects  
Tax Foundation

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Tax Foundation  
1325 G Street NW, Suite 950  
Washington, DC 20005  
202.464.6200

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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.

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# Facts & Figures 2017

## How Does Your State Compare?

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**Table 1.**

## Tax Freedom Day by State

### Calendar Year 2016

State	Tax Freedom Day	Rank	State	Tax Freedom Day	Rank
U.S.	April 24		Mont.	April 17	20
Ala.	April 8	4	Nebr.	April 14	14
Alaska	April 10	7	Nev.	April 21	30
Ariz.	April 15	16	N.H.	April 22	32
Ark.	April 13	12	N.J.	May 12	49
Calif.	April 30	45	N.M.	April 9	6
Colo.	April 24	37	N.Y.	May 11	48
Conn.	May 21	50	N.C.	April 16	19
Del.	April 18	24	N.D.	April 26	39
Fla.	April 20	29	Ohio	April 19	26
Ga.	April 17	20	Okla.	April 11	8
Hawaii	April 19	26	Ore.	April 24	37
Idaho	April 15	16	Pa.	April 22	32
Ill.	April 29	44	R.I.	April 28	42
Ind.	April 18	24	S.C.	April 11	8
Iowa	April 14	14	S.D.	April 8	4
Kans.	April 19	26	Tenn.	April 6	2
Ky.	April 11	8	Tex.	April 17	20
La.	April 7	3	Utah	April 21	30
Maine	April 15	16	Vt.	April 17	20
Md.	April 28	42	Va.	April 22	32
Mass.	May 5	47	W.Va.	April 11	8
Mich.	April 22	32	Wash.	April 27	40
Minn.	April 30	45	Wis.	April 27	40
Miss.	April 5	1	Wyo.	April 23	36
Mo.	April 12	12	D.C.	April 26	(39)

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](http://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 2016*, which is based on data from the Bureau of Economic Analysis.

## TAXES & TAX MEASURES

**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%	39	\$3,067
Alaska	6.5%	50	\$3,229
Ariz.	8.8%	36	\$3,276
Ark.	10.1%	17	\$3,519
Calif.	11.0%	6	\$5,237
Colo.	8.9%	35	\$4,304
Conn.	12.6%	2	\$7,869
Del.	10.2%	16	\$4,412
Fla.	8.9%	34	\$3,738
Ga.	9.1%	32	\$3,426
Hawaii	10.2%	14	\$4,576
Idaho	9.3%	26	\$3,318
Ill.	11.0%	5	\$5,235
Ind.	9.5%	22	\$3,585
Iowa	9.2%	31	\$4,037
Kans.	9.5%	23	\$4,131
Ky.	9.5%	24	\$3,298
La.	7.6%	45	\$2,950
Maine	10.2%	13	\$3,997
Md.	10.9%	7	\$5,920
Mass.	10.3%	12	\$5,872
Mich.	9.4%	25	\$3,631
Minn.	10.8%	8	\$5,185
Miss.	8.6%	41	\$2,742
Mo.	9.3%	29	\$3,591
Mont.	8.7%	38	\$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

**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.M.	8.7%	37	\$3,141
N.Y.	12.7%	1	\$6,993
N.C.	9.8%	20	\$3,659
N.D.	9.0%	33	\$4,867
Ohio	9.8%	19	\$3,924
Okla.	8.6%	40	\$3,515
Ore.	10.3%	10	\$4,095
Pa.	10.2%	15	\$4,589
R.I.	10.8%	9	\$4,998
S.C.	8.4%	42	\$2,936
S.D.	7.1%	49	\$3,318
Tenn.	7.3%	47	\$2,805
Tex.	7.6%	46	\$3,340
Utah	9.6%	21	\$3,556
Vt.	10.3%	11	\$4,557
Va.	9.3%	27	\$4,623
Wash.	9.3%	28	\$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](http://www.TaxFoundation.org/burdens). Payments made to out-of-state governments are tallied in 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 43 for people per household by state.

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

## TAXES & TAX MEASURES

**Table 3.**

### *2017 State Business Tax Climate Index As of July 1, 2016*

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

Table 3, Continued.

*2017 State Business Tax Climate Index*  
As of July 1, 2016

State	Overall Index Rank	Ranking on Five Component Taxes				
		Corp. Tax	Ind. Income Tax	Sales Tax	Unemp. Ins. Tax	Prop. Tax
N.M.	35	25	35	42	17	1
N.Y.	49	7	49	43	32	47
N.C.	11	4	15	19	6	31
N.D.	29	16	36	34	15	3
Ohio	45	45	47	29	4	11
Okla.	31	9	38	36	1	12
Ore.	10	35	32	4	33	18
Pa.	24	44	17	20	45	32
R.I.	44	31	39	22	50	44
S.C.	37	15	41	31	37	26
S.D.	2	1	1	32	40	23
Tenn.	13	22	8	46	23	29
Tex.	14	49	6	37	12	37
Utah	9	3	12	17	22	5
Vt.	47	38	44	16	20	48
Va.	33	6	40	11	39	28
Wash.	17	48	6	49	18	27
W.Va.	18	17	26	15	27	13
Wis.	39	30	43	7	36	34
Wyo.	1	1	1	6	31	38
D.C.	(47)	(31)	(43)	(33)	(27)	(47)

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 rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. The report shows tax systems as of July 1, 2016 (the beginning of Fiscal Year 2017).

Source: Tax Foundation, *2017 State Business Tax Climate Index*.

## TAXES & TAX MEASURES

**Table 4.**  
**State Tax Collections per Capita**  
*Fiscal Year 2015*

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$2,694		Mont.	\$2,753	23
Ala.	\$2,008	41	Nebr.	\$2,683	26
Alaska	\$1,170	50	Nev.	\$2,606	31
Ariz.	\$2,062	40	N.H.	\$1,870	48
Ark.	\$3,086	13	N.J.	\$3,524	11
Calif.	\$3,862	9	N.M.	\$2,882	20
Colo.	\$2,348	37	N.Y.	\$3,952	8
Conn.	\$4,438	5	N.C.	\$2,495	32
Del.	\$3,715	10	N.D.	\$7,583	1
Fla.	\$1,836	49	Ohio	\$2,437	34
Ga.	\$1,931	46	Okla.	\$2,405	35
Hawaii	\$4,530	3	Ore.	\$2,625	29
Idaho	\$2,402	36	Pa.	\$2,821	22
Ill.	\$3,055	15	R.I.	\$3,026	16
Ind.	\$2,628	28	S.C.	\$1,967	43
Iowa	\$2,942	19	S.D.	\$1,950	45
Kans.	\$2,708	25	Tenn.	\$1,924	47
Ky.	\$2,621	30	Tex.	\$2,005	42
La.	\$2,081	39	Utah	\$2,237	38
Maine	\$3,057	14	Vt.	\$4,861	2
Md.	\$3,305	12	Va.	\$2,450	33
Mass.	\$3,976	7	Wash.	\$2,879	21
Mich.	\$2,717	24	W.Va.	\$3,018	17
Minn.	\$4,452	4	Wis.	\$2,949	18
Miss.	\$2,642	27	Wyo.	\$4,020	6
Mo.	\$1,965	44			

Note: D.C., not listed, is included only in combined state and local data. See Table 43 for people per household by state.

Source: Census Bureau; Tax Foundation calculations.

Table 5.

## State Revenue per Capita

### Fiscal Year 2014

State	Revenue per Capita	Rank	State	Revenue per Capita	Rank
U.S.	\$5,361		Mont.	\$5,841	22
Ala.	\$4,735	39	Nebr.	\$5,193	32
Alaska	\$14,160	1	Nev.	\$4,045	48
Ariz.	\$4,362	46	N.H.	\$4,452	44
Ark.	\$6,087	17	N.J.	\$6,327	14
Calif.	\$5,948	20	N.M.	\$7,476	7
Colo.	\$4,619	41	N.Y.	\$7,436	8
Conn.	\$7,190	10	N.C.	\$4,719	40
Del.	\$8,126	5	N.D.	\$11,959	2
Fla.	\$3,860	50	Ohio	\$5,355	30
Ga.	\$3,863	49	Okla.	\$5,527	26
Hawaii	\$7,959	6	Ore.	\$6,133	16
Idaho	\$4,548	42	Pa.	\$5,499	27
Ill.	\$5,173	33	R.I.	\$6,746	12
Ind.	\$5,041	35	S.C.	\$4,778	38
Iowa	\$6,075	18	S.D.	\$4,877	37
Kans.	\$5,303	31	Tenn.	\$4,046	47
Ky.	\$5,726	23	Tex.	\$4,510	43
La.	\$5,453	28	Utah	\$5,086	34
Maine	\$6,159	15	Vt.	\$9,209	4
Md.	\$6,072	19	Va.	\$4,979	36
Mass.	\$7,261	9	Wash.	\$5,422	29
Mich.	\$5,530	25	W.Va.	\$6,624	13
Minn.	\$6,898	11	Wis.	\$5,633	24
Miss.	\$5,872	21	Wyo.	\$9,892	3
Mo.	\$4,399	45			

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 43 for people per household by state.

Source: Census Bureau; Tax Foundation calculations.

## TAXES & TAX MEASURES

**Table 6.**  
**State & Local Tax Collections per Capita**  
*Fiscal Year 2014*

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$4,675		Mont.	\$3,840	33
Ala.	\$3,002	50	Nebr.	\$4,878	15
Alaska	\$7,555	3	Nev.	\$3,875	32
Ariz.	\$3,346	45	N.H.	\$4,327	24
Ark.	\$3,756	35	N.J.	\$6,448	5
Calif.	\$5,449	13	N.M.	\$3,967	29
Colo.	\$4,365	23	N.Y.	\$8,410	2
Conn.	\$7,249	4	N.C.	\$3,622	38
Del.	\$4,407	21	N.D.	\$9,746	1
Fla.	\$3,322	46	Ohio	\$4,207	25
Ga.	\$3,377	44	Okla.	\$3,565	40
Hawaii	\$5,705	8	Ore.	\$4,100	27
Idaho	\$3,235	47	Pa.	\$4,707	17
Ill.	\$5,498	12	R.I.	\$5,170	14
Ind.	\$3,748	36	S.C.	\$3,220	48
Iowa	\$4,424	20	S.D.	\$3,684	37
Kans.	\$4,378	22	Tenn.	\$3,092	49
Ky.	\$3,607	39	Tex.	\$4,045	28
La.	\$3,889	31	Utah	\$3,503	41
Maine	\$4,807	16	Vt.	\$5,542	11
Md.	\$5,601	10	Va.	\$4,204	26
Mass.	\$6,014	6	Wash.	\$4,557	19
Mich.	\$3,774	34	W.Va.	\$3,956	30
Minn.	\$5,640	9	Wis.	\$4,583	18
Miss.	\$3,502	42	Wyo.	\$5,943	7
Mo.	\$3,473	43	D.C.	\$9,667	(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 43 for people per household by state.

Source: Census Bureau; Tax Foundation calculations.

Table 7.

## State & Local Revenue per Capita

### Fiscal Year 2014

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$8,649		Mont.	\$3,761	49
Ala.	\$7,147	40	Nebr.	\$8,859	17
Alaska	\$19,357	1	Nev.	\$4,336	48
Ariz.	\$6,654	42	N.H.	\$13,180	5
Ark.	\$7,473	36	N.J.	\$6,632	43
Calif.	\$9,558	13	N.M.	\$2,065	50
Colo.	\$8,331	25	N.Y.	\$13,672	4
Conn.	\$10,590	7	N.C.	\$7,448	38
Del.	\$9,735	10	N.D.	\$14,775	2
Fla.	\$6,958	41	Ohio	\$8,325	26
Ga.	\$6,524	45	Okla.	\$7,650	31
Hawaii	\$10,208	9	Ore.	\$9,047	16
Idaho	\$6,521	46	Pa.	\$8,534	21
Ill.	\$8,708	19	R.I.	\$9,721	11
Ind.	\$7,462	37	S.C.	\$7,538	33
Iowa	\$9,233	15	S.D.	\$7,544	32
Kans.	\$8,348	24	Tenn.	\$6,422	47
Ky.	\$7,519	35	Tex.	\$7,521	34
La.	\$8,454	22	Utah	\$7,367	39
Maine	\$8,666	20	Vt.	\$10,652	6
Md.	\$9,374	14	Va.	\$7,841	30
Mass.	\$10,242	8	Wash.	\$8,823	18
Mich.	\$7,903	29	W.Va.	\$8,423	23
Minn.	\$9,582	12	Wis.	\$8,194	28
Miss.	\$8,207	27	Wyo.	\$14,411	3
Mo.	\$6,630	44	D.C.	\$18,081	(2)

Note: "Revenue" here 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 43 for a people per household by state.

Source: Census Bureau; Tax Foundation calculations.

## TAXES & TAX MEASURES

**Table 8.**  
**Sources of State & Local Tax**  
**Collections, Percentage of Total from**  
**Each Source**  
*Fiscal Year 2014*

State	Property	General Sales	Individual Income	Corporate Income	Other Taxes (a)
U.S.	31.3%	23.3%	22.9%	3.7%	18.9%
Ala.	17.4%	29.7%	22.7%	2.8%	27.4%
Alaska	34.9%	3.9%	0.0%	7.3%	53.8%
Ariz.	29.5%	39.6%	15.4%	2.6%	13.0%
Ark.	18.0%	37.5%	23.4%	3.6%	17.6%
Calif.	25.4%	22.9%	32.2%	4.2%	15.3%
Colo.	31.3%	25.8%	24.2%	3.1%	15.7%
Conn.	38.3%	15.3%	29.8%	2.4%	14.2%
Del.	18.8%	0.0%	26.6%	6.9%	47.7%
Fla.	35.7%	35.3%	0.0%	3.1%	26.0%
Ga.	32.2%	26.0%	26.3%	2.8%	12.7%
Hawaii	17.2%	37.6%	21.5%	1.6%	22.2%
Idaho	28.7%	26.0%	25.3%	3.6%	16.4%
Ill.	36.5%	14.2%	23.5%	6.3%	19.5%
Ind.	25.9%	28.3%	24.4%	3.5%	17.8%
Iowa	34.5%	21.5%	24.1%	2.8%	17.1%
Kans.	32.8%	30.7%	19.8%	2.6%	14.1%
Ky.	20.4%	19.7%	31.3%	5.1%	23.4%
La.	21.6%	38.3%	15.2%	2.7%	22.2%
Maine	39.9%	18.7%	22.1%	2.9%	16.4%
Md.	26.6%	12.5%	37.4%	2.9%	20.5%
Mass.	36.3%	13.6%	32.6%	5.4%	12.1%
Mich.	35.4%	23.3%	22.3%	2.4%	16.7%
Minn.	25.0%	18.3%	31.3%	4.3%	21.1%
Miss.	26.2%	31.5%	15.9%	5.0%	21.4%
Mo.	27.6%	26.4%	27.0%	2.0%	16.9%
Mont.	38.2%	0.0%	27.1%	3.8%	31.0%

**Table 8, Continued.**

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

*Fiscal Year 2014*

State	Property	General Sales	Individual Income	Corporate Income	Other Taxes (a)
Nebr.	36.0%	23.0%	23.1%	3.3%	14.5%
Nev.	24.6%	38.1%	0.0%	0.0%	37.3%
N.H.	66.1%	0.0%	1.6%	9.4%	22.8%
N.J.	47.5%	15.4%	20.8%	4.1%	12.2%
N.M.	18.4%	36.8%	15.7%	2.5%	26.6%
N.Y.	30.7%	16.5%	32.1%	6.9%	13.7%
N.C.	26.3%	22.7%	28.9%	3.8%	18.4%
N.D.	11.5%	21.1%	6.9%	3.5%	57.1%
Ohio	28.6%	25.0%	26.7%	0.6%	19.1%
Okla.	17.5%	33.3%	21.4%	2.9%	24.9%
Ore.	32.9%	0.0%	40.8%	3.4%	22.8%
Pa.	29.8%	16.9%	25.9%	4.6%	22.7%
R.I.	44.6%	16.8%	20.0%	2.2%	16.4%
S.C.	33.5%	24.1%	22.0%	2.1%	18.2%
S.D.	35.3%	40.4%	0.0%	0.8%	23.4%
Tenn.	26.8%	40.9%	1.2%	5.8%	25.3%
Tex.	40.4%	36.0%	0.0%	0.0%	23.6%
Utah	27.7%	24.3%	28.0%	3.0%	17.0%
Vt.	42.2%	10.5%	19.4%	3.0%	24.8%
Va.	34.7%	13.7%	31.1%	2.1%	18.4%
Wash.	29.9%	45.4%	0.0%	0.0%	24.6%
W.Va.	21.5%	16.7%	24.2%	2.8%	34.8%
Wis.	36.2%	18.9%	25.7%	3.7%	15.5%
Wyo.	35.5%	27.4%	0.0%	0.0%	37.1%
D.C.	32.5%	17.8%	26.3%	6.5%	16.9%

(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.

## TAXES & TAX MEASURES

**Table 9.**  
**Federal Aid as a Percentage of State  
 General Revenue**  
*Fiscal Year 2014*

State	Fed. Aid as a Percentage of General Revenue	Rank	State	Fed. Aid as a Percentage of General Revenue	Rank
U.S.	30.0%		Mont.	39.1%	4
Ala.	34.9%	14	Nebr.	31.0%	29
Alaska	26.9%	40	Nev.	24.8%	47
Ariz.	35.9%	11	N.H.	28.1%	36
Ark.	33.5%	21	N.J.	27.3%	39
Calif.	26.0%	43	N.M.	34.5%	17
Colo.	29.1%	34	N.Y.	32.8%	24
Conn.	24.6%	48	N.C.	32.7%	25
Del.	26.7%	42	N.D.	16.8%	50
Fla.	33.2%	22	Ohio	35.0%	13
Ga.	36.7%	8	Okla.	34.0%	18
Hawaii	24.8%	46	Ore.	36.0%	10
Idaho	33.8%	19	Pa.	30.8%	30
Ill.	26.8%	41	R.I.	34.7%	16
Ind.	33.0%	23	S.C.	30.7%	31
Iowa	32.6%	26	S.D.	37.2%	7
Kans.	25.5%	45	Tenn.	39.9%	3
Ky.	38.5%	5	Tex.	31.8%	28
La.	40.1%	2	Utah	28.1%	35
Maine	36.6%	9	Vt.	33.6%	20
Md.	29.4%	32	Va.	22.8%	49
Mass.	27.8%	37	Wash.	29.2%	33
Mich.	32.3%	27	W.Va.	34.8%	15
Minn.	25.5%	44	Wis.	27.8%	38
Miss.	40.9%	1	Wyo.	35.5%	12
Mo.	38.0%	6			

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., not listed, 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 2014*

Income Percentile	Income Taxes Paid (\$ millions)	Group's Share of Total AGI	Group's Share of Income Taxes	Average Tax Rate
All Taxpayers	\$1,374,379	100.0%	100.0%	
Top 1%	\$542,640	20.6%	39.5%	27.2%
Top 5%	\$824,153	36.0%	60.0%	23.6%
Top 10%	\$974,124	47.2%	70.9%	21.3%
Top 25%	\$1,192,679	68.9%	86.8%	17.8%
Top 50%	\$1,336,637	88.7%	97.3%	15.5%
Bottom 50%	\$37,740	11.3%	2.8%	3.5%

Note: There are 139,562,034 total federal income tax filers. Total adjusted gross income (AGI) is \$9,708,663,000,000. The top 1% of earners have AGI above \$465,626; the top 5% have AGI above \$188,996; the top 10% have AGI above \$133,445; the top 25% have AGI above \$77,714; and the top 50% have AGI above \$38,173.

Source: Tax Foundation, "Summary of Latest Federal Individual Income Tax Data (2016 Update)".

## TAXES & TAX MEASURES

**Table 11.**  
**Selected Federal Tax Rates**  
*Calendar Year 2017*

Individual Income Tax			Social Security and Medicare Payroll Taxes (a)		
Single					
Rates		Brackets			
10%	>	\$0	15.3%	>	\$0
15%	>	\$9,325	2.9%	>	\$118,500
25%	>	\$37,950	3.8%	>	\$200,000
28%	>	\$91,900	Corporate Income Tax		
33%	>	\$191,650	Rates		Brackets
35%	>	\$416,700	15%	>	\$0
39.6%	>	\$418,400	25%	>	\$50,000
Married Filing Jointly			34%	>	\$75,000
Rates		Brackets	39%	>	\$100,000
10%	>	\$0	34%	>	\$335,000
15%	>	\$18,650	35%	>	\$10,000,000
25%	>	\$75,900	38%	>	\$15,000,000
28%	>	\$153,100	35%	>	\$18,333,333
33%	>	\$233,350	Select Federal Excise Taxes (b)		
35%	>	\$416,700	Item		Rate
39.6%	>	\$470,700	Pistols & Revolvers		10%
Head of Household			Other Firearms		11%
Rates		Brackets	Ammunition		11%
10%	>	\$0	Medical Devices (c)		2.3%
15%	>	\$13,350	Indoor Tanning		10%
25%	>	\$50,800	Tackle Boxes		3%
28%	>	\$131,200	Arrow Shafts		49¢/shaft
33%	>	\$212,500	Air Transportation		7.5%
35%	>	\$416,700	Truck Bodies		12%
39.6%	>	\$444,500	Liq. Natural Gas		24.3¢/gallon
			Surface Coal		4.4% or \$0.55/ton

(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 households with wages and compensation exceeding \$200,000, in the case of single households, or \$250,000 in the case of married households filing jointly.

(b) In state excise tax Tables 23-31, federal gasoline, alcohol, cell phone, and tobacco excise taxes are included under the "Federal" line and are in addition to any state taxes.

(c) The Medical Device Tax is suspended from January 1, 2016 - December 31, 2017.

Source: Tax Foundation; Internal Revenue Service; Bloomberg BNA; American Petroleum Institute; Alcohol and Tobacco Tax and Trade Bureau.

INDIVIDUAL INCOME TAXES

**Table 12.**

**State Individual Income Tax Rates**  
As of January 1, 2017

State	Rates	Brackets	State	Rates	Brackets
Ala. (a, b)	2%	> \$0	Del. (b)	2.20%	> \$2,000
	4%	> \$500		3.90%	> \$5,000
	5%	> \$3,000		4.80%	> \$10,000
Alaska	None			5.20%	> \$20,000
Ariz. (c)	2.59%	> \$0		5.55%	> \$25,000
	2.88%	> \$10,179		6.60%	> \$60,000
	3.36%	> \$25,445	Fla.	None	
	4.24%	> \$50,890	Ga.	1%	> \$0
	4.54%	> \$152,668		2%	> \$750
		3%		> \$2,250	
Ark. (d, e, f)	0.9%	> \$0		4%	> \$3,750
	2.5%	> \$4,299		5%	> \$5,250
	3.5%	> \$8,399		6%	> \$7,000
	4.5%	> \$12,599	Hawaii	1.40%	> \$0
	6.0%	> \$20,999		3.20%	> \$2,400
	6.9%	> \$35,099		5.50%	> \$4,800
Calif. (e, g)	1.0%	> \$0		6.40%	> \$9,600
	2.0%	> \$8,015		6.80%	> \$14,400
	4.0%	> \$19,001		7.20%	> \$19,200
	6.0%	> \$29,989		7.60%	> \$24,000
	8.0%	> \$41,629		7.90%	> \$36,000
	9.3%	> \$52,612		8.25%	> \$48,000
	10.3%	> \$268,750	Idaho (e, g)	1.6%	> \$0
	11.3%	> \$322,499		3.6%	> \$1,454
	12.3%	> \$537,498		4.1%	> \$2,908
		13.3%	> \$1,000,000		5.1%
Colo.	4.63% of federal taxable income			6.1%	> \$5,816
Conn. (f)	3.00%	> \$0		7.1%	> \$7,270
	5.00%	> \$10,000		7.4%	> \$10,905
	5.50%	> \$50,000	Ill.	3.75% of federal adjusted gross income with modifications	
	6.00%	> \$100,000	Ind. (b)	3.23% of federal adjusted gross income with modifications	
	6.50%	> \$200,000			
	6.90%	> \$250,000			
		6.99%	> \$500,000		

INDIVIDUAL INCOME TAXES

Table 12, Continued.

State Individual Income Tax Rates  
As of January 1, 2017

State	Rates	Brackets	State	Rates	Brackets
Iowa (a, e)	0.36%	> \$0	Minn. (e)	5.35%	> \$0
	0.72%	> \$1,573		7.05%	> \$25,390
	2.43%	> \$3,146		7.85%	> \$83,400
	4.50%	> \$6,292		9.85%	> \$156,911
	6.12%	> \$14,157	Miss.	3%	> \$0
	6.48%	> \$23,595		4%	> \$5,000
	6.80%	> \$31,460		5%	> \$10,000
	7.92%	> \$47,190	Mo. (a, b)	1.5%	> \$0
8.98%	> \$70,785	2.0%		> \$1,008	
Kans. (b)	2.70%	> \$0		2.5%	> \$2,016
	4.60%	> \$15,000		3.0%	> \$3,024
Ky. (b)	2.0%	> \$0		3.5%	> \$4,032
	3.0%	> \$3,000		4.0%	> \$5,040
	4.0%	> \$4,000	4.5%	> \$6,048	
	5.0%	> \$5,000	5.0%	> \$7,056	
	5.8%	> \$8,000	5.5%	> \$8,064	
	6.0%	> \$75,000	6.0%	> \$9,072	
La. (a)	2%	> \$0	Mont.	1.0%	> \$0
	4%	> \$12,500	(a, e, g)	2.0%	> \$2,900
	6%	> \$50,000		3.0%	> \$5,200
Maine (e, h)	5.80%	> \$0		4.0%	> \$7,900
	6.75%	> \$21,050		5.0%	> \$10,600
	7.15%	> \$50,000	6.0%	> \$13,600	
	10.15%	> \$200,000	6.9%	> \$17,600	
Md. (b)	2.00%	> \$0	Nebr. (e, f)	2.46%	> \$0
	3.00%	> \$1,000		3.51%	> \$3,090
	4.00%	> \$2,000		5.01%	> \$18,510
	4.75%	> \$3,000		6.84%	> \$29,830
	5.00%	> \$100,000	Nev.	None	
	5.25%	> \$125,000	N.H. (i)	5%	> \$0
	5.50%	> \$150,000	N.J. (b)	1.400%	> \$0
	5.75%	> \$250,000		1.750%	> \$20,000
Mass.	5.10%	> \$0		3.500%	> \$35,000
	Mich. (b)	4.25% of federal adjusted gross income with modification		5.525%	> \$40,000
6.370%			> \$75,000		
8.970%			> \$500,000		

INDIVIDUAL INCOME TAXES

Table 12, Continued.

State Individual Income Tax Rates  
As of January 1, 2017

State	Rates	Brackets	State	Rates	Brackets
N.M.	1.7%	> \$0	Pa. (b)	3.07%	> \$0
	3.2%	> \$5,500	R.I. (e)	3.75%	> \$0
	4.7%	> \$11,000		4.75%	> \$61,300
	4.9%	> \$16,000		5.99%	> \$139,400
N.Y. (b, f)	4.00%	> \$0	S.C. (e)	3%	> \$2,930
	4.50%	> \$8,500		4%	> \$5,860
	5.25%	> \$11,700		5%	> \$8,790
	5.90%	> \$13,900		6%	> \$11,720
	6.45%	> \$21,400	7%	> \$14,650	
	6.65%	> \$80,650	S.D.	None	
	6.85%	> \$215,400	Tenn. (i)	5%	> \$0
	8.82%	> \$1,077,550	Tex.	None	
N.C.	5.499%	> \$0	Utah	5%	> \$0
N.D. (e)	1.10%	> \$0	Vt. (e)	3.55%	> \$0
	2.04%	> \$37,950		6.80%	> \$37,950
	2.27%	> \$91,900		7.80%	> \$91,900
	2.64%	> \$191,650		8.80%	> \$191,650
	2.90%	> \$416,700		8.95%	> \$416,700
Ohio (b, c, e, g)	0.495%	> \$0	Va.	2.00%	> \$0
	0.990%	> \$5,250		3.00%	> \$3,000
	1.980%	> \$10,500		5.00%	> \$5,000
	2.476%	> \$15,800		5.75%	> \$17,000
	2.969%	> \$21,100	Wash.	None	
	3.465%	> \$42,100	W.Va.	3.0%	> \$0
	3.960%	> \$84,200		4.0%	> \$10,000
	4.597%	> \$105,300		4.5%	> \$25,000
	4.997%	> \$210,600		6.0%	> \$40,000
		6.5%		> \$60,000	
Okla.	0.5%	> \$0	Wis. (e)	4.00%	> \$0
	1.0%	> \$1,000		5.84%	> \$11,230
	2.0%	> \$2,500		6.27%	> \$22,470
	3.0%	> \$3,750		7.65%	> \$247,350
	4.0%	> \$4,900	Wyo.	None	
	5.0%	> \$7,200			
Ore. (a, b, e)	5.0%	> \$0			
	7.0%	> \$3,400			
	9.0%	> \$8,500			
	9.9%	> \$125,000			

## INDIVIDUAL INCOME TAXES

**Table 12, Continued.**

### State Individual Income Tax Rates As of January 1, 2017

State	Rates	Brackets
D.C.	4.00%	> \$0
	6.00%	> \$10,000
	6.50%	> \$40,000
	8.50%	> \$60,000
	8.75%	> \$350,000
	8.95%	> \$1,000,000

- (a) These states allow some or all of federal income tax paid to be deducted from state taxable income.
- (b) 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; 2.08% in Kentucky; 2.89% in Maryland; 1.70% in Michigan; 0.5% in Missouri; 0.50% in New Jersey; 1.94% in New York; 2.25% in Ohio; 0.37% in Oregon; and 2.95% in Pennsylvania. Weighted local rates are from the Tax Foundation's *2017 State Business Tax Climate Index*.
- (c) 2016 brackets due to data availability. As of February 2017, Arkansas and Ohio have not released their inflation adjusted brackets for the year.
- (d) 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.
- (e) Bracket levels are adjusted for inflation each year.
- (f) 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.
- (g) Laws in California, Idaho, Montana, and Ohio prevent revenue officials from inflation indexing brackets until midyear.
- (h) An additional 3 percent surcharge tax is imposed on a taxpayer's Maine taxable income in excess of \$200,000, resulting in a top bracket of 10.15%.
- (i) Tax applies to interest and dividend income only.
- Note: Brackets are for single taxpayers. Some states double bracket widths for joint filers (Alabama, Arizona, Connecticut, Hawaii, Idaho, Kansas, Louisiana, Maine, Nebraska, Oregon). 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 (Georgia, Minnesota, New Mexico, North Carolina, North Dakota, Oklahoma, Rhode Island, Vermont, Wisconsin). 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 joint filers and married separate filers.

Source: Tax Foundation; state tax statutes, forms, and instructions; Bloomberg BNA.

**Table 13.**

## State Individual Income Tax Collections per Capita Fiscal Year 2015

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$967		Mont.	\$1,143	18
Ala.	\$687	37	Nebr.	\$1,181	14
Alaska (a)	\$0	--	Nev. (a)	\$0	--
Ariz.	\$551	41	N.H. (b)	\$72	42
Ark.	\$895	28	N.J.	\$1,479	7
Calif.	\$1,991	4	N.M.	\$662	38
Colo.	\$1,168	15	N.Y.	\$2,208	2
Conn.	\$2,279	1	N.C.	\$1,115	20
Del.	\$1,205	13	N.D.	\$709	36
Fla. (a)	\$0	--	Ohio	\$765	34
Ga.	\$947	25	Okla.	\$832	31
Hawaii	\$1,389	10	Ore.	\$1,814	6
Idaho	\$893	29	Pa.	\$897	27
Ill.	\$1,237	11	R.I.	\$1,151	17
Ind.	\$791	32	S.C.	\$764	35
Iowa	\$1,111	21	S.D. (a)	\$0	--
Kans.	\$777	33	Tenn. (b)	\$46	43
Ky.	\$920	26	Tex. (a)	\$0	--
La.	\$639	39	Utah	\$1,054	22
Maine	\$1,153	16	Vt.	\$1,133	19
Md.	\$1,390	9	Va.	\$1,420	8
Mass.	\$2,133	3	Wash. (a)	\$0	--
Mich.	\$889	30	W.Va.	\$1,048	23
Minn.	\$1,889	5	Wis.	\$1,225	12
Miss.	\$596	40	Wyo. (a)	\$0	--
Mo.	\$963	24			

(a) State has no individual income tax.

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

Note: D.C., not listed, is included only in combined state and local data. See Table 43 for people per household by state.

Source: Census Bureau; Tax Foundation calculations.

## INDIVIDUAL INCOME TAXES

**Table 14.**  
**State & Local Individual Income Tax**  
**Collections per Capita**  
*Fiscal Year 2014*

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$1,070		Mont.	\$1,039	23
Ala.	\$682	36	Nebr.	\$1,128	16
Alaska (a)	\$0	--	Nev. (a)	\$0	--
Ariz.	\$515	41	N.H. (b)	\$70	42
Ark.	\$877	30	N.J.	\$1,340	8
Calif.	\$1,753	6	N.M.	\$622	38
Colo.	\$1,057	21	N.Y.	\$2,699	1
Conn.	\$2,162	2	N.C.	\$1,045	22
Del.	\$1,171	14	N.D.	\$674	37
Fla. (a)	\$0	--	Ohio	\$1,123	17
Ga.	\$888	29	Okla.	\$764	34
Hawaii	\$1,229	11	Ore.	\$1,674	7
Idaho	\$818	33	Pa.	\$1,220	12
Ill.	\$1,292	10	R.I.	\$1,032	24
Ind.	\$916	28	S.C.	\$709	35
Iowa	\$1,065	19	S.D. (a)	\$0	--
Kans.	\$866	31	Tenn. (b)	\$37	43
Ky.	\$1,130	15	Tex. (a)	\$0	--
La.	\$592	39	Utah	\$981	25
Maine	\$1,063	20	Vt.	\$1,077	18
Md.	\$2,097	3	Va.	\$1,306	9
Mass.	\$1,961	4	Wash. (a)	\$0	--
Mich.	\$841	32	W.Va.	\$958	26
Minn.	\$1,775	5	Wis.	\$1,180	13
Miss.	\$557	40	Wyo. (a)	\$0	--
Mo.	\$939	27	D.C.	\$2,545	(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 43 for people per household by state.

Source: Census Bureau; Tax Foundation calculations.

## CORPORATE INCOME TAXES

Table 15.

State Corporate Income Tax Rates  
As of January 1, 2017

State	Rates	Brackets	State	Rates	Brackets
Ala. (a)	6.5%	> \$0	Ky.	4%	> \$0
Alaska	0.0%	> \$0		5%	> \$50,000
	2.0%	> \$25,000		6%	> \$100,000
	3.0%	> \$49,000	La. (a)	4%	> \$0
	4.0%	> \$74,000		5%	> \$25,000
	5.0%	> \$99,000		6%	> \$50,000
	6.0%	> \$124,000		7%	> \$100,000
	7.0%	> \$148,000		8%	> \$200,000
	8.0%	> \$173,000	Maine	3.50%	> \$0
	9.0%	> \$198,000		7.93%	> \$25,000
	9.4%	> \$222,000		8.33%	> \$75,000
Ariz.	4.9%	> \$0		8.93%	> \$250,000
Ark. (b)	1.0%	> \$0	Md.	8.25%	> \$0
	2.0%	> \$3,000	Mass.	8%	> \$0
	3.0%	> \$6,000	Mich.	6%	> \$0
	5.0%	> \$11,000	Minn.	9.8%	> \$0
	6.0%	> \$25,000	Miss.	3%	> \$0
	6.5%	> \$100,000		4%	> \$5,000
Calif.	8.84%	> \$0		5%	> \$10,000
Colo.	4.63%	> \$0	Mo. (a)	6.25%	> \$0
Conn. (c)	9%	> \$0	Mont.	6.75%	> \$0
Del. (d)	8.7%	> \$0	Nebr.	5.58%	> \$0
Fla.	5.5%	> \$0		7.81%	> \$100,000
Ga.	6%	> \$0	Nev.	(d)	
Hawaii	4.4%	> \$0	N.H.	8.2%	> \$0
	5.4%	> \$25,000	N.J. (g)	9%	> \$100,000
	6.4%	> \$100,000	N.M. (h)	4.8%	> \$0
Idaho	7.4%	> \$0		6.2%	> \$500,000
Ill. (e)	7.75%	> \$0	N.Y.	6.5%	> \$0
Ind. (f)	6.25%	> \$0	N.C.	3%	> \$0
Iowa (a)	6%	> \$0	N.D.	1.41%	> \$0
	8%	> \$25,000		3.55%	> \$25,000
	10%	> \$100,000		4.31%	> \$50,000
	12%	> \$250,000	Ohio	(d)	
Kans.	4%	> \$0	Okla.	6%	> \$0
	7%	> \$50,000			

## CORPORATE INCOME TAXES

**Table 15, Continued.**

### State Corporate Income Tax Rates As of January 1, 2017

State	Rates	Brackets	State	Rates	Brackets
Ore.	6.6%	> \$0	Va. (d)	6%	> \$0
	7.6%	> \$1,000,000	Wash.		(d)
Pa.	9.99%	> \$0	W.Va.	6.5%	> \$0
R.I.	7%	> \$0	Wis.	7.9%	> \$0
S.C.	5%	> \$0	Wyo.		None
S.D.	None		D.C.	9%	> \$0
Tenn.	6.5%	> \$0			
Texas		(d)			
Utah	5%	> \$0			
Vt.	6.0%	> \$0			
	7.0%	> \$10,000			
	8.5%	> \$25,000			

- (a) These states allow some or all of federal income tax paid to be deducted from state taxable income.
- (b) Arkansas has a "benefit recapture," by which corporations with more than \$100,000 of taxable income pay a flat tax of 6.5% on all income, not just on amounts above the benefit threshold.
- (c) 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.
- (d) 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.
- (e) Illinois' rate includes two separate corporate income taxes, one at a 5.25% rate and one at a 2.5% rate.
- (f) The tax rate in Indiana will decrease to 6.0% on July 1, 2017.
- (g) 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.
- (h) The tax rate in New Mexico will decrease to 5.9% in 2018.

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; Bloomberg BNA.

**Table 16.**

## State Corporate Income Tax Collections per Capita Fiscal Year 2015

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$144		Mont.	\$163	21
Ala.	\$110	35	Nebr.	\$182	14
Alaska	\$309	5	Nev. (a, b)	\$0	--
Ariz.	\$101	37	N.H.	\$433	1
Ark.	\$160	22	N.J.	\$288	6
Calif.	\$230	10	N.M.	\$120	32
Colo.	\$123	30	N.Y.	\$257	8
Conn.	\$192	13	N.C.	\$132	27
Del. (b)	\$424	2	N.D.	\$246	9
Fla.	\$110	34	Ohio (b)	\$0	--
Ga.	\$98	39	Okla.	\$99	38
Hawaii	\$50	44	Ore.	\$154	24
Idaho	\$131	28	Pa.	\$196	12
Ill.	\$315	4	R.I.	\$167	20
Ind.	\$136	26	S.C.	\$77	41
Iowa	\$148	25	S.D. (a)	\$5	45
Kans.	\$157	23	Tenn.	\$212	11
Ky.	\$170	18	Tex. (b)	\$0	--
La.	\$54	43	Utah	\$123	31
Maine	\$127	29	Vt.	\$180	15
Md.	\$167	19	Va. (b)	\$98	40
Mass.	\$328	3	Wash. (a, b)	\$0	--
Mich.	\$119	33	W.Va.	\$102	36
Minn.	\$269	7	Wis.	\$179	16
Miss.	\$179	17	Wyo. (a)	\$0	--
Mo.	\$70	42			

(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, Nevada, Ohio, Texas, Virginia, and Washington as corporate tax revenue. See Table 18 for gross receipts taxes.

Note: D.C., not listed, is included only in combined state and local data. See Table 43 for people per household by state.

Source: Census Bureau; Tax Foundation calculations.

## CORPORATE INCOME TAXES

**Table 17.**

### State & Local Corporate Income Tax Collections per Capita Fiscal Year 2014

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$171		Mont.	\$147	20
Ala.	\$84	42	Nebr.	\$163	19
Alaska	\$555	2	Nev. (a, b, c)	\$0	--
Ariz.	\$85	41	N.H.	\$409	3
Ark.	\$134	24	N.J.	\$265	8
Calif.	\$228	10	N.M.	\$99	36
Colo.	\$134	25	N.Y.	\$584	1
Conn.	\$175	15	N.C.	\$137	23
Del. (b)	\$304	7	N.D.	\$338	5
Fla.	\$103	34	Ohio (b)	\$24	46
Ga.	\$93	37	Okla.	\$102	35
Hawaii	\$89	40	Ore.	\$140	21
Idaho	\$116	28	Pa.	\$217	11
Ill.	\$345	4	R.I.	\$114	29
Ind.	\$131	26	S.C.	\$68	44
Iowa	\$125	27	S.D.	\$29	45
Kans.	\$114	30	Tenn.	\$180	13
Ky.	\$185	12	Tex. (b)	\$0	--
La.	\$104	33	Utah	\$105	32
Maine	\$138	22	Vt.	\$169	17
Md.	\$164	18	Va. (b)	\$89	38
Mass.	\$325	6	Wash. (a, b)	\$0	--
Mich.	\$89	39	W.Va.	\$110	31
Minn.	\$243	9	Wis.	\$170	16
Miss.	\$176	14	Wyo. (a)	\$0	--
Mo.	\$71	43	D.C.	\$630	(1)

(a) No corporate income tax.

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

(c) In 2015, Nevada passed a Commerce Tax effective July 1, 2015. Revenue from the Commerce Tax is not included in corporate tax revenue.

Note: D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 43 for people per household by state.

Source: Census Bureau; Tax Foundation calculations.

**Table 18.**

## State Gross Receipts Taxes

*As of January 1, 2017*

State	Name of Tax	Range of Rates
Del.	Manufacturers' & Merchants' License Tax	0.0945% - 0.7468%
Nev.	Commerce Tax	0.0051% - 0.331%
Ohio	Commercial Activities Tax (CAT)	0.26%
Tex.	Margin Tax	0.331% - 0.75%
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 the 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: Bloomberg BNA; state revenue departments; Weldon Cooper Center for Public Service.

## SALES TAXES

**Table 19.**  
**State & Local Sales Tax Rates**  
*As of January 1, 2017*

State	State Tax Rate	Rank	Avg. Local Tax Rate (a)	Combined Rate	Rank
Ala.	4.00%	40	5.01%	9.01%	4
Alaska	--	--	1.76%	1.76%	46
Ariz.	5.60%	28	2.65%	8.25%	11
Ark.	6.50%	9	2.80%	9.30%	3
Calif. (b)	7.25%	1	1.00%	8.25%	10
Colo.	2.90%	45	4.60%	7.50%	16
Conn.	6.35%	12	--	6.35%	32
Del.	--	--	--	--	--
Fla.	6.00%	16	0.80%	6.80%	28
Ga.	4.00%	40	3.00%	7.00%	23
Hawaii (c)	4.00%	40	0.35%	4.35%	45
Idaho	6.00%	16	0.03%	6.03%	37
Ill.	6.25%	13	2.39%	8.64%	7
Ind.	7.00%	2	--	7.00%	21
Iowa	6.00%	16	0.80%	6.80%	27
Kans.	6.50%	9	2.12%	8.62%	8
Ky.	6.00%	16	--	6.00%	38
La.	5.00%	33	4.98%	9.98%	1
Maine	5.50%	29	--	5.50%	42
Md.	6.00%	16	--	6.00%	38
Mass.	6.25%	13	--	6.25%	35
Mich.	6.00%	16	--	6.00%	38
Minn.	6.875%	6	0.42%	7.30%	17
Miss.	7.00%	2	0.07%	7.07%	20
Mo.	4.225%	39	3.66%	7.89%	14
Mont. (d)	--	--	--	--	--
Nebr.	5.50%	29	1.39%	6.89%	25
Nev.	6.85%	8	1.13%	7.98%	13
N.H.	--	--	--	--	--
N.J. (e)	6.875%	6	-0.03%	6.85%	26
N.M. (c)	5.125%	32	2.43%	7.55%	15
N.Y.	4.00%	40	4.49%	8.49%	9
N.C.	4.75%	36	2.15%	6.90%	24
N.D.	5.00%	33	1.78%	6.78%	29
Ohio	5.75%	27	1.39%	7.14%	19

**Table 19, Continued.**  
**State & Local Sales Tax Rates**  
*As of January 1, 2017*

State	State Tax Rate	Rank	Avg. Local Tax Rate (a)	Combined Rate	Rank
Okla.	4.50%	37	4.36%	8.86%	6
Ore.	--	--	--	--	--
Pa.	6.00%	16	0.34%	6.34%	33
R.I.	7.00%	2	--	7.00%	21
S.C.	6.00%	16	1.22%	7.22%	18
S.D. (c)	4.50%	37	1.89%	6.39%	31
Tenn.	7.00%	2	2.46%	9.46%	2
Tex.	6.25%	13	1.94%	8.19%	12
Utah (b)	5.95%	26	0.81%	6.76%	30
Vt.	6.00%	16	0.18%	6.18%	36
Va. (b)	5.30%	31	0.33%	5.63%	41
Wash.	6.50%	9	2.42%	8.92%	5
W.Va.	6.00%	16	0.29%	6.29%	34
Wis.	5.00%	33	0.42%	5.42%	43
Wyo.	4.00%	40	1.40%	5.40%	44
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 collect a separate, uniform "local" add-on sales tax: California (1%), Virginia (1%), and Utah (1.25%).  
 (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 3.4375%. Their average local score is represented as a negative.

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

Source: Sales Tax Clearinghouse; Tax Foundation calculations.

## SALES TAXES

**Table 20.**

### State General Sales Tax Collections per Capita Fiscal Year 2015

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$844		Mont. (a)	\$0	--
Ala.	\$507	44	Nebr.	\$943	23
Alaska (a)	\$0	--	Nev.	\$1,412	4
Ariz.	\$947	22	N.H. (a)	\$0	--
Ark.	\$1,069	13	N.J.	\$1,021	16
Calif.	\$983	19	N.M. (b)	\$1,082	11
Colo.	\$516	42	N.Y.	\$662	37
Conn.	\$1,137	8	N.C.	\$683	36
Del. (a)	\$0	--	N.D. (b)	\$1,835	2
Fla.	\$1,075	12	Ohio	\$1,025	15
Ga.	\$515	43	Okla.	\$686	35
Hawaii (b)	\$2,090	1	Ore. (a)	\$0	--
Idaho	\$885	26	Pa.	\$771	29
Ill.	\$696	34	R.I.	\$908	25
Ind.	\$1,100	10	S.C.	\$729	32
Iowa	\$973	20	S.D. (b)	\$1,131	9
Kans.	\$1,049	14	Tenn.	\$992	18
Ky.	\$738	30	Tex.	\$1,226	6
La.	\$627	39	Utah	\$628	38
Maine	\$963	21	Vt.	\$586	40
Md.	\$734	31	Va.	\$452	45
Mass.	\$854	27	Wash.	\$1,746	3
Mich.	\$928	24	W.Va.	\$701	33
Minn.	\$999	17	Wis.	\$848	28
Miss.	\$1,144	7	Wyo.	\$1,384	5
Mo.	\$556	41			

(a) No state-level general sales tax.

(b) The sales taxes in Hawaii, North Dakota, 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., not listed, is included only in combined state and local data. See Table 18 for information on gross receipts taxes. See Table 43 for people per household by state.

Source: Census Bureau; Tax Foundation calculations.

**Table 21.**

## State & Local General Sales Tax Collections per Capita Fiscal Year 2014

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$1,089		Mont.	\$0	--
Ala.	\$892	30	Nebr.	\$1,120	19
Alaska	\$296	47	Nev.	\$1,478	7
Ariz.	\$1,325	13	N.H.	\$0	--
Ark.	\$1,407	10	N.J.	\$994	26
Calif.	\$1,248	15	N.M.	\$1,461	8
Colo.	\$1,126	18	N.Y.	\$1,390	11
Conn.	\$1,108	20	N.C.	\$822	37
Del.	\$0	--	N.D.	\$2,052	3
Fla.	\$1,172	17	Ohio	\$1,052	24
Ga.	\$878	32	Okla.	\$1,186	16
Hawaii	\$2,143	1	Ore.	\$0	--
Idaho	\$852	35	Pa.	\$796	39
Ill.	\$780	40	R.I.	\$868	33
Ind.	\$1,061	23	S.C.	\$776	41
Iowa	\$952	27	S.D.	\$1,490	6
Kans.	\$1,344	12	Tenn.	\$1,264	14
Ky.	\$710	42	Tex.	\$1,455	9
La.	\$1,491	5	Utah	\$851	36
Maine	\$898	29	Vt.	\$584	45
Md.	\$702	43	Va.	\$578	46
Mass.	\$817	38	Wash.	\$2,071	2
Mich.	\$879	31	W.Va.	\$661	44
Minn.	\$1,033	25	Wis.	\$865	34
Miss.	\$1,104	21	Wyo.	\$1,629	4
Mo.	\$918	28	D.C.	\$1,720	(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 43 for people per household by state.

Source: Census Bureau; Tax Foundation calculations.

## SALES TAXES

**Table 22.**  
**State Sales Tax Breadth**  
*Fiscal Year 2015*

State	Sales Tax Breadth	Rank	State	Sales Tax Breadth	Rank
U.S.			Mont.	--	--
Ala.	35%	23	Nebr.	35%	24
Alaska	--	--	Nev.	49%	6
Ariz.	41%	11	N.H.	--	--
Ark.	43%	8	N.J.	24%	42
Calif.	28%	35	N.M. (a)	59%	5
Colo.	35%	26	N.Y.	27%	36
Conn.	26%	37	N.C.	34%	29
Del.	--	--	N.D. (a)	73%	2
Fla.	40%	12	Ohio	35%	24
Ga.	32%	32	Okla.	34%	29
Hawaii (a)	104%	1	Ore.	--	--
Idaho	38%	14	Pa.	26%	39
Ill.	23%	43	R.I.	26%	38
Ind.	40%	13	S.C.	32%	33
Iowa	35%	22	S.D. (a)	65%	3
Kans.	36%	19	Tenn.	34%	28
Ky.	36%	20	Tex.	42%	9
La.	37%	18	Utah	34%	27
Maine	41%	10	Vt.	25%	41
Md.	26%	39	Va.	23%	44
Mass.	22%	45	Wash.	38%	15
Mich.	36%	20	W.Va.	37%	16
Minn.	33%	31	Wis.	37%	16
Miss.	47%	7	Wyo.	62%	4
Mo.	31%	34			

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

Note: Sales tax breadth is defined as the ratio of the implicit sales tax base to state personal income.

Source: Professor John Mikesell (Indiana University).

**Table 23.**  
**State Gasoline Tax Rates**  
**(Cents per Gallon)**  
*As of January 1, 2017*

State	Excise Tax	Other Taxes and Fees	Total	Rank
Federal	18.40¢			
Ala.	18.00¢	4.91¢	22.91¢	37
Alaska	8.95¢	3.30¢	12.25¢	50
Ariz.	18.00¢	1.00¢	19.00¢	44
Ark.	21.50¢	0.30¢	21.80¢	40
Calif.	27.80¢	10.33¢	38.13¢	7
Colo.	22.00¢	0.00¢	22.00¢	39
Conn.	25.00¢	14.85¢	39.85¢	6
Del.	23.00¢	0.00¢	23.00¢	35
Fla.	4.00¢	32.80¢	36.80¢	9
Ga.	26.30¢	4.79¢	31.09¢	20
Hawaii	17.00¢	27.39¢	44.39¢	3
Idaho	32.00¢	1.00¢	33.00¢	16
Ill.	19.00¢	15.00¢	34.01¢	11
Ind.	18.00¢	15.59¢	33.59¢	13
Iowa	30.70¢	0.00¢	30.70¢	21
Kans.	24.00¢	0.03¢	24.03¢	32
Ky.	24.60¢	1.40¢	26.00¢	31
La.	20.00¢	0.01¢	20.01¢	42
Maine	30.00¢	0.01¢	30.01¢	23
Md.	25.50¢	8.00¢	33.50¢	15
Mass.	24.00¢	2.54¢	26.54¢	30
Mich.	26.30¢	14.14¢	40.44¢	5
Minn.	28.50¢	0.10¢	28.60¢	26
Miss.	18.00¢	0.79¢	18.79¢	46
Mo.	17.00¢	0.30¢	17.30¢	47
Mont.	27.00¢	0.75¢	27.75¢	29
Nebr.	27.30¢	0.90¢	28.20¢	27
Nev.	23.00¢	10.52¢	33.52¢	14
N.H.	22.20¢	1.63¢	23.83¢	34
N.J.	10.50¢	26.60¢	37.10¢	8
N.M.	17.00¢	1.88¢	18.88¢	45
N.Y.	8.05¢	35.83¢	43.88¢	4
N.C.	34.30¢	0.25¢	34.55¢	10

## EXCISE TAXES

**Table 23, Continued.**  
**State Gasoline Tax Rates**  
**(Cents per Gallon)**  
*As of January 1, 2017*

State	Excise Tax	Other Taxes and Fees	Total	Rank
N.D.	23.00¢	0.00¢	23.00¢	35
Ohio	28.00¢	0.00¢	28.01¢	28
Okla.	16.00¢	1.00¢	17.00¢	48
Ore.	30.00¢	1.12¢	31.12¢	19
Pa.	0.00¢	58.20¢	58.20¢	1
R.I.	33.00¢	1.00¢	34.00¢	12
S.C.	16.00¢	0.75¢	16.75¢	49
S.D.	28.00¢	2.00¢	30.00¢	24
Tenn.	20.00¢	1.40¢	21.40¢	41
Tex.	20.00¢	0.00¢	20.00¢	43
Utah	29.40¢	0.01¢	29.41¢	25
Vt.	12.10¢	18.36¢	30.46¢	22
Va.	19.89¢	2.50¢	22.39¢	38
Wash.	49.40¢	0.00¢	49.40¢	2
W.Va.	20.50¢	11.70¢	32.20¢	18
Wis.	30.90¢	2.00¢	32.90¢	17
Wyo.	23.00¢	1.00¢	24.00¢	33
D.C.	23.50¢	0.00¢	23.50¢	(32)

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 24.****Share of State & Local Road Spending Covered by State & Local Tolls, User Fees, & User Taxes***Fiscal Year 2014*

State	Gasoline & License Taxes	Rank	Tolls & User Fees	Total: Tolls, User Fees, & User Taxes	Rank
U.S.	41.7%		11.6%	53.3%	
Ala.	36.4%	33	1.0%	37.4%	42
Alaska	7.8%	50	4.2%	12.0%	50
Ariz.	50.4%	11	1.0%	51.4%	22
Ark.	37.2%	31	0.6%	37.8%	41
Calif.	53.3%	5	8.5%	61.8%	10
Colo.	43.1%	16	6.9%	49.9%	24
Conn.	40.7%	22	4.2%	44.9%	29
Del.	24.3%	46	44.8%	69.1%	2
Fla.	49.0%	12	18.8%	67.8%	4
Ga.	38.5%	28	1.2%	39.6%	39
Hawaii	71.2%	1	5.1%	76.3%	1
Idaho	44.0%	15	3.8%	47.8%	26
Ill.	40.6%	23	14.2%	54.7%	19
Ind.	42.5%	17	0.7%	43.2%	31
Iowa	41.6%	19	1.2%	42.8%	32
Kans.	37.9%	29	6.2%	44.1%	30
Ky.	38.7%	27	1.3%	39.9%	38
La.	30.5%	41	2.4%	32.9%	45
Maine	38.9%	26	16.4%	55.3%	18
Md.	40.9%	21	26.0%	66.9%	6
Mass.	36.4%	34	19.6%	56.0%	15
Mich.	56.0%	4	6.1%	62.1%	9
Minn.	37.6%	30	3.5%	41.2%	36
Miss.	36.1%	36	0.1%	36.2%	44
Mo.	39.4%	25	2.2%	41.6%	33
Mont.	35.5%	37	2.7%	38.1%	40
Nebr.	41.1%	20	4.0%	45.1%	27
Nev.	51.3%	8	5.4%	56.6%	14
N.H.	30.8%	40	18.1%	48.9%	25
N.J.	24.1%	48	43.1%	67.2%	5
N.M.	39.6%	24	1.8%	41.5%	35
N.Y.	29.5%	43	39.0%	68.5%	3

## EXCISE TAXES

**Table 24, Continued.**

### Share of State & Local Road Spending Covered by State & Local Tolls, User Fees, & User Taxes

*Fiscal Year 2014*

State	Gasoline & License Taxes	Rank	Tolls & User Fees	Total: Tolls, User Fees, & User Taxes	Rank
N.C.	61.9%	2	1.3%	63.2%	8
N.D.	20.8%	49	1.9%	22.8%	49
Ohio	49.0%	13	6.5%	55.5%	16
Okla.	50.6%	10	10.3%	60.8%	11
Ore.	57.7%	3	6.6%	64.3%	7
Pa.	35.2%	38	15.6%	50.8%	23
R.I.	36.7%	32	4.9%	41.6%	34
S.C.	53.0%	6	6.7%	59.7%	12
S.D.	24.2%	47	1.4%	25.5%	48
Tenn.	52.2%	7	0.3%	52.5%	21
Tex.	46.1%	14	12.8%	58.9%	13
Utah	51.2%	9	4.2%	55.4%	17
Vt.	24.7%	45	1.3%	26.0%	47
Va.	30.2%	42	6.8%	37.0%	43
Wash.	42.5%	18	11.8%	54.2%	20
W.Va.	36.2%	35	8.7%	45.0%	28
Wis.	35.1%	39	5.5%	40.7%	37
Wyo.	27.4%	44	1.6%	29.0%	46
D.C.	22.4%	(49)	5.2%	27.6%	(46)

Note: This state and local table includes state and local road expenses but excludes federal aid. 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.

**Table 25.**

## State Cigarette Excise Tax Rates (Dollars per 20-pack) As of January 1, 2017

State	Tax Rate	Rank	State	Tax Rate	Rank
Federal	\$1.0066		Mont.	\$1.70	20
Ala.	\$0.675	39	Nebr.	\$0.64	40
Alaska	\$2.00	12	Nev.	\$1.80	18
Ariz.	\$2.00	12	N.H.	\$1.78	19
Ark.	\$1.15	32	N.J.	\$2.70	9
Calif. (a)	\$0.87	36	N.M.	\$1.66	22
Colo.	\$0.84	37	N.Y.	\$4.35	1
Conn.	\$3.90	2	N.C.	\$0.45	46
Del.	\$1.60	23	N.D.	\$0.44	47
Fla.	\$1.339	28	Ohio	\$1.60	23
Ga.	\$0.37	48	Okla.	\$1.03	34
Hawaii	\$3.20	5	Ore.	\$1.32	29
Idaho	\$0.57	44	Pa.	\$2.60	10
Ill.	\$1.98	17	R.I.	\$3.75	3
Ind.	\$0.995	35	S.C.	\$0.57	44
Iowa	\$1.36	27	S.D.	\$1.53	25
Kans.	\$1.29	30	Tenn.	\$0.62	41
Ky.	\$0.60	42	Tex.	\$1.41	26
La.	\$1.08	33	Utah	\$1.70	20
Maine	\$2.00	12	Vt.	\$3.08	6
Md.	\$2.00	12	Va.	\$0.30	49
Mass.	\$3.51	4	Wash.	\$3.025	8
Mich.	\$2.00	12	W.Va.	\$1.20	31
Minn.	\$3.04	7	Wis.	\$2.52	11
Miss.	\$0.68	38	Wyo.	\$0.60	42
Mo.	\$0.17	50	D.C.	\$2.50	(11)

(a) California approved a \$2 cigarette tax increase. It takes effect April 1, 2017.

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

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

## EXCISE TAXES

**Table 26.**

### State & Local Vapor Excise Tax Rates As of January 1, 2017

State	Tax Rate
Alaska	45% of wholesale (a); 55% of wholesale (b)
Calif. (c)	27.30% of wholesale
Ill.	\$0.80/unit plus \$0.55/ml (d); \$0.20/ml (e)
Kans.	\$0.20/ml
La.	\$0.05/ml
Md. (f)	30% of wholesale
Minn. (g)	95% of wholesale
N.C.	\$0.05/ml
Pa.	40% of retail
W.Va.	\$0.075/ml
D.C.	65% of wholesale

(a) Tax is only applicable in Juneau, NW Arctic Borough, and Petersburg.

(b) Tax is only applicable in Mat-Su Valley.

(c) California's vapor tax will be effective April 1, 2017.

(d) Tax is only applicable in the city of Chicago.

(e) Tax is only applicable in Cook County.

(f) Tax is only applicable in Montgomery County.

(g) Tax is on the wholesale cost of any product containing or derived from tobacco. The tax on an e-cigarette starter kit is calculated on the total cost unless the nicotine cartridges are sold separately and then the tax is levied only on the value of the nicotine cartridge.

Source: State statutes; Bloomberg BNA.

**Table 27.****State Recreational Marijuana Excise Tax Rates***As of January 1, 2017*

State	Tax Rate
Alaska	\$50/ounce
Calif. (a)	15% sales tax (gross receipts) \$9.25/oz flowers & \$2.75/oz leaves cultivation tax
Colo. (b)	15% excise tax (average retail market rate) 10% sales tax
Maine (c)	10% sales tax
Mass. (d)	3.75% sales tax
Nev. (e)	15% excise tax (wholesale price)
Ore.	17% sales tax
Wash.	37% sales tax

(a) Effective January 1, 2018. California has not yet begun recreational marijuana sales, but must begin issuing licenses by January 1, 2018.

(b) 10% sales tax will fall to 8% on July 1, 2017.

(c) Effective January 30, 2017. Maine will not begin recreational marijuana sales until 2018.

(d) Massachusetts will not begin recreational marijuana sales until mid-2018.

(e) Nevada will not begin recreational marijuana sales until July 2017.

Note: D.C. voters approved legalization and purchase of marijuana in 2014 but federal law prohibits any action to implement it.

Note: Alabama, Georgia, Idaho, Indiana, Iowa, Kansas, Kentucky, Louisiana, Minnesota, Nebraska, Oklahoma, Rhode Island, Tennessee, and Wisconsin impose a controlled substance tax on the purchase of illegal products.

Source: Tax Foundation, "Marijuana Legalization & Taxes: Lessons for Other States from Colorado and Washington" (2016); state statutes; Bloomberg BNA.

## EXCISE TAXES

**Table 28.**

### State Spirits Excise Tax Rates (Dollars per Gallon) As of January 1, 2017

State	Tax Rate	Rank	State	Tax Rate	Rank
Fed.	\$13.50		Mont. (b)	\$9.84	12
Ala. (b)	\$18.25	4	Nebr.	\$3.75	37
Alaska (a)	\$12.80	7	Nev. (a)	\$3.60	39
Ariz.	\$3.00	43	N.H. (b)	--	--
Ark. (d, e)	\$6.88	19	N.J.	\$5.50	26
Calif. (a)	\$3.30	40	N.M.	\$6.06	22
Colo.	\$2.28	47	N.Y. (a)	\$6.44	21
Conn. (a)	\$5.40	28	N.C. (b)	\$14.66	5
Del. (a)	\$3.75	37	N.D. (a, e)	\$4.66	33
Fla. (a)	\$6.50	20	Ohio (b)	\$9.90	11
Ga. (a)	\$3.79	36	Okla.	\$5.56	25
Hawaii	\$5.98	23	Ore. (b)	\$22.78	2
Idaho (b)	\$10.98	10	Pa. (b)	\$7.27	18
Ill. (a)	\$8.55	14	R.I. (a)	\$5.40	28
Ind. (a)	\$2.68	44	S.C. (d)	\$5.42	27
Iowa (b)	\$12.52	8	S.D. (a, e)	\$4.68	32
Kans.	\$2.50	45	Tenn. (d)	\$4.46	34
Ky. (c)	\$7.74	17	Tex. (a)	\$2.40	46
La. (a)	\$3.03	42	Utah (b)	\$13.11	6
Maine (b)	\$5.86	24	Vt. (b)	\$7.75	16
Md. (a, e)	\$4.85	31	Va. (b)	\$19.90	3
Mass. (a)	\$4.05	35	Wash. (e, f)	\$31.48	1
Mich. (b)	\$11.97	9	W.Va. (b)	\$5.05	30
Minn. (d, e)	\$8.80	13	Wis.	\$3.25	41
Miss. (b)	\$7.98	15	Wyo. (b)	--	--
Mo.	\$2.00	48	D.C. (e)	\$5.69	(25)

(a) Different rates 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 markup 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 29.**

## State Wine Excise Tax Rates (Dollars per Gallon) As of January 1, 2017

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	30
Ariz. (a)	\$0.84	26	N.H. (a, b)	--	--
Ark. (d, e)	\$1.35	13	N.J.	\$0.88	24
Calif. (a)	\$0.20	44	N.M. (a)	\$1.70	5
Colo. (a)	\$0.32	39	N.Y.	\$0.30	41
Conn. (a)	\$0.72	28	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	39
Ga. (a)	\$1.51	7	Okla. (a)	\$0.72	28
Hawaii (a)	\$1.38	12	Ore. (a)	\$0.67	31
Idaho (a)	\$0.45	37	Pa. (b)	--	--
Ill. (a)	\$1.39	11	R.I. (a)	\$1.40	9
Ind. (a)	\$0.47	36	S.C. (a)	\$1.08	17
Iowa (a)	\$1.75	4	S.D. (a, e)	\$1.29	14
Kans. (a)	\$0.30	41	Tenn. (d)	\$1.27	15
Ky.(d)	\$3.17	1	Tex. (a)	\$0.20	44
La. (a)	\$0.76	27	Utah (b)	--	--
Maine (a)	\$0.60	32	Vt. (a)	\$0.55	33
Md. (e)	\$1.40	9	Va. (a)	\$1.51	7
Mass. (a)	\$0.55	33	Wash. (a)	\$0.87	25
Mich. (a)	\$0.51	35	W.Va. (a)	\$1.00	20
Minn. (d, e)	\$1.21	16	Wis. (a)	\$0.25	43
Miss. (a, b)	--	--	Wyo. (b)	--	--
Mo.	\$0.42	38	D.C. (a, e)	\$1.79	(4)

- (a) Different rates also applicable to alcohol content, place of production, size of container, place purchased (on- or off-premise or onboard airlines) or type of wine (carbonated, vermouth, etc.).
- (b) Control states, where the government controls all sales. Products can be subject to ad valorem markup 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.

## EXCISE TAXES

**Table 30.**

### State Beer Excise Tax Rates (Dollars per Gallon) As of January 1, 2017

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	18	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	17
Fla. (a)	\$0.48	11	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. (a)	\$0.18	32	Tenn. (e)	\$1.29	1
Ky. (e)	\$0.83	6	Tex. (a)	\$0.20	28
La.	\$0.40	15	Utah (a)	\$0.41	13
Maine	\$0.35	18	Vt.	\$0.27	22
Md. (c)	\$0.52	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)	\$0.49	10	Wis. (a)	\$0.06	48
Miss.	\$0.43	12	Wyo.	\$0.02	50
Mo.	\$0.06	48	D.C. (c)	\$0.68	(6)

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

(b) Includes 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 (10.5%) and Tennessee (17%), converted into a gallonage excise tax rate.

Note: Rates are those applicable to off-premise sales of 4.7% alcohol by volume 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; Tax Foundation.

**Table 31.**

## State & Local Cell Phone Tax Rates As of July 1, 2016

State	Average State-Local Tax Rate	Rank	State	Average State-Local Tax Rate	Rank
Federal (a)	6.46%		Mont.	6.21%	47
Ala.	9.92%	27	Nebr.	18.67%	2
Alaska	13.54%	12	Nev.	2.09%	49
Ariz.	12.25%	17	N.H.	8.68%	34
Ark.	14.67%	8	N.J.	9.02%	30
Calif.	13.55%	11	N.M.	11.33%	20
Colo.	10.84%	23	N.Y.	18.04%	3
Conn.	7.49%	43	N.C.	8.57%	36
Del.	6.34%	46	N.D.	12.39%	16
Fla.	14.70%	7	Ohio	8.44%	39
Ga.	9.63%	28	Okla.	10.92%	22
Hawaii	7.68%	42	Ore.	1.84%	50
Idaho	2.26%	48	Pa.	15.70%	5
Ill.	17.84%	4	R.I.	13.49%	13
Ind.	11.22%	21	S.C.	10.64%	25
Iowa	8.81%	31	S.D.	13.72%	10
Kans.	13.78%	9	Tenn.	12.10%	18
Ky.	10.77%	24	Tex.	11.58%	19
La.	8.79%	32	Utah	12.73%	15
Maine	8.71%	33	Vt.	8.50%	37
Md.	12.83%	14	Va.	6.68%	45
Mass.	8.49%	38	Wash.	18.78%	1
Mich.	7.98%	41	W.Va.	6.72%	44
Minn.	9.98%	26	Wis.	8.61%	35
Miss.	9.24%	29	Wyo.	8.18%	40
Mo.	14.79%	6	D.C.	11.70%	(19)

(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, "Wireless Tax Burdens Rise for the Second Straight Year in 2016."

## EXCISE TAXES

**Table 32.**  
**Sales Tax Treatment of Groceries,**  
**Candy, & Soda**  
*As of January 1, 2017*

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)	7.25%	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.	5.00%	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.	6.875%	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

**Table 32, Continued.**  
**Sales Tax Treatment of Groceries,  
 Candy, & Soda**  
*As of January 1, 2017*

State	State General Sales Tax	Grocery Treatment	Candy Treated as Groceries?	Soda Treated as Groceries?
Ohio	5.75%	Exempt	Yes	No
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
Tex.	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	Yes	No
Wis.	5.00%	Exempt	No	No
Wyo.	4.00%	Exempt	Yes	Yes
D.C.	5.75%	Exempt	No	No

(a) Three states collect a separate, uniform "local" add-on sales tax:  
 California (1%), Virginia (1%), and Utah (1.25%).

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

## EXCISE TAXES

**Table 33.**

### State & Local Excise Tax Collections per Capita Fiscal Year 2014

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$534		Mont.	\$23	49
Ala.	\$558	16	Nebr.	\$110	45
Alaska	\$483	25	Nev.	\$69	46
Ariz.	\$301	43	N.H.	\$336	40
Ark.	\$471	27	N.J.	\$68	47
Calif.	\$464	30	N.M.	\$12	50
Colo.	\$421	33	N.Y.	\$669	11
Conn.	\$779	7	N.C.	\$456	31
Del.	\$528	21	N.D.	\$746	9
Fla.	\$556	17	Ohio	\$484	24
Ga.	\$328	41	Okla.	\$409	36
Hawaii	\$885	2	Ore.	\$476	26
Idaho	\$292	44	Pa.	\$666	12
Ill.	\$774	8	R.I.	\$640	14
Ind.	\$543	19	S.C.	\$317	42
Iowa	\$437	32	S.D.	\$484	23
Kans.	\$400	38	Tenn.	\$465	29
Ky.	\$651	13	Tex.	\$567	15
La.	\$542	20	Utah	\$402	37
Maine	\$546	18	Vt.	\$1,068	1
Md.	\$780	6	Va.	\$466	28
Mass.	\$409	35	Wash.	\$682	10
Mich.	\$419	34	W.Va.	\$796	4
Minn.	\$824	3	Wis.	\$492	22
Miss.	\$783	5	Wyo.	\$341	39
Mo.	\$64	48	D.C.	\$705	(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 43 for people per household by state.

Source: Census Bureau; Tax Foundation calculations.

**Table 34.**

## Property Taxes Paid as a Percentage of Owner-Occupied Housing Value Calendar Year 2015

State	Effective Tax Rate	Rank	State	Effective Tax Rate	Rank
U.S.	1.08%		Mont.	0.75%	33
Ala.	0.38%	49	Nebr.	1.59%	8
Alaska	0.97%	23	Nev.	0.68%	37
Ariz.	0.66%	38	N.H.	1.99%	2
Ark.	0.59%	42	N.J.	2.13%	1
Calif.	0.72%	36	N.M.	0.66%	39
Colo.	0.55%	44	N.Y.	1.38%	14
Conn.	1.65%	6	N.C.	0.82%	31
Del.	0.56%	43	N.D.	0.88%	27
Fla.	0.93%	24	Ohio	1.57%	9
Ga.	0.89%	26	Okla.	0.83%	30
Hawaii	0.28%	50	Ore.	0.98%	22
Idaho	0.75%	34	Pa.	1.46%	11
Ill.	1.97%	3	R.I.	1.51%	10
Ind.	0.84%	28	S.C.	0.55%	45
Iowa	1.43%	12	S.D.	1.19%	17
Kans.	1.29%	15	Tenn.	0.72%	35
Ky.	0.78%	32	Tex.	1.63%	7
La.	0.48%	48	Utah	0.64%	40
Maine	1.24%	16	Vt.	1.71%	5
Md.	1.00%	20	Va.	0.83%	29
Mass.	1.13%	18	Wash.	0.93%	25
Mich.	1.43%	13	W.Va.	0.53%	47
Minn.	1.08%	19	Wis.	1.72%	4
Miss.	0.61%	41	Wyo.	0.54%	46
Mo.	0.98%	21	D.C.	0.57%	(43)

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: 2015 American Community Survey, available from the Census Bureau; Tax Foundation calculations.

## PROPERTY TAXES

**Table 35.**

### State & Local Property Tax Collections per Capita Fiscal Year 2014

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$1,462		Mont.	\$1,465	17
Ala.	\$522	50	Nebr.	\$1,757	12
Alaska	\$2,639	4	Nev.	\$953	38
Ariz.	\$986	33	N.H.	\$2,861	2
Ark.	\$675	48	N.J.	\$3,065	1
Calif.	\$1,385	22	N.M.	\$731	47
Colo.	\$1,365	23	N.Y.	\$2,581	5
Conn.	\$2,774	3	N.C.	\$951	39
Del.	\$828	45	N.D.	\$1,121	30
Fla.	\$1,184	29	Ohio	\$1,203	28
Ga.	\$1,087	31	Okla.	\$623	49
Hawaii	\$980	34	Ore.	\$1,350	25
Idaho	\$928	40	Pa.	\$1,405	21
Ill.	\$2,007	10	R.I.	\$2,307	7
Ind.	\$970	35	S.C.	\$1,080	32
Iowa	\$1,525	15	S.D.	\$1,301	27
Kans.	\$1,435	19	Tenn.	\$830	44
Ky.	\$737	46	Tex.	\$1,635	14
La.	\$839	43	Utah	\$969	36
Maine	\$1,918	11	Vt.	\$2,339	6
Md.	\$1,491	16	Va.	\$1,457	18
Mass.	\$2,181	8	Wash.	\$1,364	24
Mich.	\$1,335	26	W.Va.	\$852	42
Minn.	\$1,411	20	Wis.	\$1,657	13
Miss.	\$916	41	Wyo.	\$2,109	9
Mo.	\$960	37	D.C.	\$3,139	(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 43 for people per household by state.

Source: Census Bureau; Tax Foundation calculations.

**Table 36.**

## State Capital Stock Tax Rates

*As of January 1, 2017*

State	Tax Rate	Max Payment
Ala.	0.175%	\$15,000
Ark.	0.3%	Unlimited
Conn. (a)	0.37%	\$1,000,000
Del.	0.035%	\$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)	0.1%	\$5,000,000
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 Dec. 31, 2010.

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

Source: State statutes; Bloomberg BNA.

**Table 37.**

## State Estate Tax Rates & Exemptions As of January 1, 2017

State	Exemption	Rate (Min. to Max.)
Conn.	\$2,000,000	7.2% - 12.0%
Del.	\$5,490,000	0.8% - 16.0%
Hawaii	\$5,490,000	10.0% - 15.7%
Ill.	\$4,000,000	0.8% - 16.0%
Maine	\$5,490,000	8.0% - 12.0%
Md. (a)	\$3,000,000	16.0%
Mass.	\$1,000,000	0.8% - 16.0%
Minn.	\$1,800,000	10.0% - 16.0%
N.J. (a, c)	\$2,000,000	0.8% - 16.0%
N.Y. (b)	\$4,187,500	3.06% - 16.0%
Ore.	\$1,000,000	10% - 16.0%
R.I.	\$1,515,156	0.8% - 16.0%
Vt.	\$2,750,000	16.0%
Wash.	\$2,129,000	10.0% - 20.0%
D.C.	\$2,000,000	8% - 16.0%

(a) Maryland and New Jersey have an estate and an inheritance tax. See Table 38.

(b) Exemption increases to \$5,250,000 on April 1, 2017.

(c) New Jersey's estate tax will be fully phased out by 2018.

Source: Bloomberg BNA; state statutes.

**Table 38.**

## State Inheritance Tax Rates & Exemptions

*As of January 1, 2017*

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	18%
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%

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.

- (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 an estate tax and an inheritance tax. See table 37.
- (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.

## STATE DEBT

**Table 39.**  
**State Debt per Capita**  
*Fiscal Year 2014*

State	Debt per Capita	Rank	State	Debt per Capita	Rank
U.S.	\$3,566		Mont.	\$3,325	24
Ala.	\$1,838	41	Nebr.	\$1,014	49
Alaska	\$8,207	4	Nev.	\$1,240	48
Ariz.	\$2,128	39	N.H.	\$6,099	7
Ark.	\$1,528	46	N.J.	\$7,394	5
Calif.	\$4,042	17	N.M.	\$3,302	25
Colo.	\$3,161	28	N.Y.	\$6,909	6
Conn.	\$9,244	2	N.C.	\$1,796	43
Del.	\$5,721	9	N.D.	\$2,550	33
Fla.	\$1,826	42	Ohio	\$2,903	31
Ga.	\$1,325	47	Okla.	\$2,332	36
Hawaii	\$5,933	8	Ore.	\$3,672	21
Idaho	\$2,206	38	Pa.	\$3,718	20
Ill.	\$5,110	11	R.I.	\$8,899	3
Ind.	\$3,201	26	S.C.	\$3,125	30
Iowa	\$2,040	40	S.D.	\$3,796	19
Kans.	\$2,323	37	Tenn.	\$924	50
Ky.	\$3,361	22	Tex.	\$1,551	45
La.	\$4,086	16	Utah	\$2,488	34
Maine	\$4,115	15	Vt.	\$5,251	10
Md.	\$4,415	13	Va.	\$3,331	23
Mass.	\$10,989	1	Wash.	\$4,474	12
Mich.	\$3,179	27	W.Va.	\$4,320	14
Minn.	\$2,899	32	Wis.	\$3,884	18
Miss.	\$2,373	35	Wyo.	\$1,591	44
Mo.	\$3,140	29			

Note: This shows total outstanding debt at the end of the fiscal year. D.C., not listed, is included only in combined state and local data.

Source: Census Bureau; Tax Foundation.

Table 40.

## State & Local Debt per Capita

### Fiscal Year 2014

State	Debt per Capita	Rank	State	Debt per Capita	Rank
U.S.	\$9,327		Mont.	\$5,227	45
Ala.	\$6,412	38	Nebr.	\$8,032	24
Alaska	\$12,281	4	Nev.	\$9,236	14
Ariz.	\$7,243	34	N.H.	\$8,078	23
Ark.	\$5,392	43	N.J.	\$11,109	8
Calif.	\$10,978	9	N.M.	\$7,531	29
Colo.	\$10,096	10	N.Y.	\$17,465	1
Conn.	\$12,413	3	N.C.	\$5,037	46
Del.	\$8,408	21	N.D.	\$7,147	35
Fla.	\$7,794	26	Ohio	\$7,404	32
Ga.	\$5,632	42	Okla.	\$4,806	47
Hawaii	\$10,066	11	Ore.	\$9,000	16
Idaho	\$3,811	49	Pa.	\$9,993	12
Ill.	\$11,586	5	R.I.	\$11,437	6
Ind.	\$7,439	31	S.C.	\$8,887	19
Iowa	\$6,056	41	S.D.	\$6,672	37
Kans.	\$8,940	18	Tenn.	\$5,310	44
Ky.	\$9,110	15	Tex.	\$9,963	13
La.	\$8,584	20	Utah	\$6,885	36
Maine	\$6,351	39	Vt.	\$7,274	33
Md.	\$8,363	22	Va.	\$7,864	25
Mass.	\$13,530	2	Wash.	\$11,353	7
Mich.	\$7,732	27	W.Va.	\$6,214	40
Minn.	\$8,978	17	Wis.	\$7,484	30
Miss.	\$4,758	48	Wyo.	\$3,385	50
Mo.	\$7,657	28	D.C.	\$19,834	(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 43 for people per household by state.

Source: Census Bureau; Tax Foundation.

## STATE DEBT

**Table 41.**

### Funded Ratio of Public Pension Plans *Fiscal Year 2014*

State	Funded Ratio	Rank	State	Funded Ratio	Rank
Ala.	70%	32	Mont.	76%	24
Alaska	60%	45	Nebr.	93%	8
Ariz.	64%	40	Nev.	76%	24
Ark.	86%	14	N.H.	66%	38
Calif.	76%	24	N.J.	42%	48
Colo.	64%	40	N.M.	74%	29
Conn.	51%	47	N.Y.	98%	6
Del.	92%	9	N.C.	99%	4
Fla.	91%	10	N.D.	73%	30
Ga.	83%	17	Ohio	80%	20
Hawaii	61%	42	Okla.	81%	19
Idaho	95%	7	Ore.	104%	2
Ill.	41%	49	Pa.	60%	45
Ind.	69%	33	R.I.	61%	42
Iowa	87%	13	S.C.	61%	42
Kans.	67%	34	S.D.	107%	1
Ky.	41%	49	Tenn.	99%	4
La.	65%	39	Tex.	79%	21
Maine	86%	14	Utah	88%	12
Md.	71%	31	Vt.	75%	27
Mass.	67%	34	Va.	75%	27
Mich.	67%	34	Wash.	90%	11
Minn.	82%	18	W.Va.	78%	23
Miss.	67%	34	Wis.	103%	3
Mo.	85%	16	Wyo.	79%	21

Note: Funded ratio is defined as the level of assets in proportion to accrued pension liability.

The Pew Charitable Trusts, "Funded Ratios Increased in Most States in Fiscal Year 2014" (August 2016).

Table 42.

## Income per Capita by State

### Calendar Year 2015

State	Income per Capita	Rank	State	Income per Capita	Rank
U.S.	\$48,112		Mont.	\$41,809	38
Ala.	\$38,030	47	Nebr.	\$48,544	19
Alaska	\$56,147	5	Nev.	\$41,889	37
Ariz.	\$39,156	42	N.H.	\$55,905	9
Ark.	\$38,252	46	N.J.	\$59,949	3
Calif.	\$53,741	10	N.M.	\$37,938	48
Colo.	\$50,899	13	N.Y.	\$58,670	4
Conn.	\$68,704	1	N.C.	\$40,759	39
Del.	\$47,633	22	N.D.	\$55,950	8
Fla.	\$44,429	28	Ohio	\$43,566	30
Ga.	\$40,306	40	Okla.	\$45,573	27
Hawaii	\$48,288	20	Ore.	\$43,783	29
Idaho	\$38,392	44	Pa.	\$49,745	17
Ill.	\$50,295	15	R.I.	\$50,018	16
Ind.	\$41,940	36	S.C.	\$38,302	45
Iowa	\$45,902	26	S.D.	\$47,881	21
Kans.	\$47,161	23	Tenn.	\$42,094	35
Ky.	\$38,588	43	Tex.	\$46,947	24
La.	\$42,947	31	Utah	\$39,308	41
Maine	\$42,799	33	Vt.	\$48,587	18
Md.	\$55,972	7	Va.	\$52,052	11
Mass.	\$62,603	2	Wash.	\$51,898	12
Mich.	\$42,812	32	W.Va.	\$36,758	49
Minn.	\$50,871	14	Wis.	\$45,914	25
Miss.	\$34,771	50	Wyo.	\$56,081	6
Mo.	\$42,300	34	D.C.	\$73,302	(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.

## DATA

**Table 43.****People per Household by State  
2014-2015**

State	2014	2015	State	2014	2015
U.S.	2.65	2.65	Mont.	2.42	2.42
Ala.	2.57	2.57	Nebr.	2.47	2.48
Alaska	2.84	2.84	Nev.	2.74	2.74
Ariz.	2.71	2.71	N.H.	2.47	2.49
Ark.	2.55	2.53	N.J.	2.74	2.75
Calif.	2.98	2.97	N.M.	2.68	2.68
Colo.	2.57	2.57	N.Y.	2.63	2.66
Conn.	2.57	2.59	N.C.	2.56	2.55
Del.	2.60	2.61	N.D.	2.33	2.33
Fla.	2.66	2.66	Ohio	2.46	2.45
Ga.	2.74	2.72	Okla.	2.58	2.59
Hawaii	3.05	3.11	Ore.	2.53	2.54
Idaho	2.71	2.72	Pa.	2.50	2.50
Ill.	2.64	2.62	R.I.	2.47	2.49
Ind.	2.56	2.56	S.C.	2.57	2.56
Iowa	2.42	2.42	S.D.	2.45	2.43
Kans.	2.55	2.55	Tenn.	2.55	2.55
Ky.	2.50	2.50	Tex.	2.84	2.85
La.	2.63	2.61	Utah	3.16	3.17
Maine	2.35	2.37	Vt.	2.34	2.36
Md.	2.70	2.69	Va.	2.62	2.62
Mass.	2.55	2.56	Wash.	2.58	2.58
Mich.	2.53	2.51	W.Va.	2.45	2.44
Minn.	2.50	2.49	Wis.	2.43	2.42
Miss.	2.64	2.62	Wyo.	2.45	2.50
Mo.	2.50	2.49	D.C.	2.23	2.24

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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