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 2018: 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. For easy accessibility, this publication is also available in our free Tax Foundation mobile app.

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  
president@taxfoundation.org.

Scott Drenkard  
Director of State Projects  
Tax Foundation  
sdrenkard@taxfoundation.org
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<td>State &amp; Local General Sales Tax Collections per Capita</td>
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## Excise Taxes

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<td>State &amp; Local Vapor Excise Tax Rates</td>
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<td>State Spirits Excise Tax Rates</td>
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<td>State Wine Excise Tax Rates</td>
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<td>State Beer Excise Tax Rates</td>
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<td>State &amp; Local Cell Phone Tax Rates</td>
<td>2017</td>
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<td>32</td>
<td>Sales Tax Treatment of Groceries, Candy, &amp; Soda</td>
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<td>State &amp; Local Excise Tax Collections per Capita</td>
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## Property Taxes

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<td>Property Taxes Paid as a Percentage of Owner-Occupied Housing Value</td>
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<td>State &amp; Local Property Tax Collections per Capita</td>
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<td>36</td>
<td>State Capital Stock Tax Rates</td>
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## Estate and Inheritance Taxes

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<td>State Estate Tax Rates &amp; Exemptions</td>
<td>2018</td>
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<td>State Inheritance Tax Rates &amp; Exemptions</td>
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## State Debt

<table>
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<td>State Debt per Capita</td>
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<td>State &amp; Local Debt per Capita</td>
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<td>41</td>
<td>Funded Ratio of Public Pension Plans</td>
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## Data

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<td>Income per Capita</td>
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<td>43</td>
<td>People per Household by State</td>
<td>2015-2016</td>
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### TABLE 1. Tax Freedom Day by State

**Calendar Year 2017**

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<th>State</th>
<th>Tax Freedom Day</th>
<th>Rank</th>
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<td>April 23</td>
<td></td>
</tr>
<tr>
<td>Ala.</td>
<td>April 9</td>
<td>4</td>
</tr>
<tr>
<td>Alaska</td>
<td>April 10</td>
<td>6</td>
</tr>
<tr>
<td>Ariz.</td>
<td>April 15</td>
<td>16</td>
</tr>
<tr>
<td>Ark.</td>
<td>April 13</td>
<td>12</td>
</tr>
<tr>
<td>Calif.</td>
<td>May 1</td>
<td>46</td>
</tr>
<tr>
<td>Colo.</td>
<td>April 24</td>
<td>37</td>
</tr>
<tr>
<td>Conn.</td>
<td>May 21</td>
<td>50</td>
</tr>
<tr>
<td>Del.</td>
<td>April 18</td>
<td>24</td>
</tr>
<tr>
<td>Fla.</td>
<td>April 20</td>
<td>27</td>
</tr>
<tr>
<td>Ga.</td>
<td>April 17</td>
<td>19</td>
</tr>
<tr>
<td>Hawaii</td>
<td>April 19</td>
<td>26</td>
</tr>
<tr>
<td>Idaho</td>
<td>April 15</td>
<td>16</td>
</tr>
<tr>
<td>Ill.</td>
<td>April 30</td>
<td>44</td>
</tr>
<tr>
<td>Ind.</td>
<td>April 17</td>
<td>19</td>
</tr>
<tr>
<td>Iowa</td>
<td>April 14</td>
<td>14</td>
</tr>
<tr>
<td>Kans.</td>
<td>April 20</td>
<td>27</td>
</tr>
<tr>
<td>Ky.</td>
<td>April 11</td>
<td>8</td>
</tr>
<tr>
<td>La.</td>
<td>April 10</td>
<td>6</td>
</tr>
<tr>
<td>Maine</td>
<td>April 17</td>
<td>19</td>
</tr>
<tr>
<td>Md.</td>
<td>April 29</td>
<td>43</td>
</tr>
<tr>
<td>Mass.</td>
<td>May 5</td>
<td>47</td>
</tr>
<tr>
<td>Mich.</td>
<td>April 23</td>
<td>32</td>
</tr>
<tr>
<td>Minn.</td>
<td>April 30</td>
<td>44</td>
</tr>
<tr>
<td>Miss.</td>
<td>April 5</td>
<td>1</td>
</tr>
<tr>
<td>Mo.</td>
<td>April 13</td>
<td>12</td>
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<table>
<thead>
<tr>
<th>State</th>
<th>Tax Freedom Day</th>
<th>Rank</th>
</tr>
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<tbody>
<tr>
<td>Mont.</td>
<td>April 17</td>
<td>19</td>
</tr>
<tr>
<td>Nebr.</td>
<td>April 14</td>
<td>14</td>
</tr>
<tr>
<td>Nev.</td>
<td>April 23</td>
<td>32</td>
</tr>
<tr>
<td>N.H.</td>
<td>April 22</td>
<td>31</td>
</tr>
<tr>
<td>N.J.</td>
<td>May 13</td>
<td>49</td>
</tr>
<tr>
<td>N.M.</td>
<td>April 9</td>
<td>4</td>
</tr>
<tr>
<td>N.Y.</td>
<td>May 11</td>
<td>48</td>
</tr>
<tr>
<td>N.C.</td>
<td>April 16</td>
<td>18</td>
</tr>
<tr>
<td>N.D.</td>
<td>April 26</td>
<td>39</td>
</tr>
<tr>
<td>Ohio</td>
<td>April 20</td>
<td>27</td>
</tr>
<tr>
<td>Okla.</td>
<td>April 11</td>
<td>8</td>
</tr>
<tr>
<td>Ore.</td>
<td>April 24</td>
<td>37</td>
</tr>
<tr>
<td>Pa.</td>
<td>April 23</td>
<td>32</td>
</tr>
<tr>
<td>R.I.</td>
<td>April 28</td>
<td>42</td>
</tr>
<tr>
<td>S.C.</td>
<td>April 11</td>
<td>8</td>
</tr>
<tr>
<td>S.D.</td>
<td>April 8</td>
<td>3</td>
</tr>
<tr>
<td>Tenn.</td>
<td>April 7</td>
<td>2</td>
</tr>
<tr>
<td>Tex.</td>
<td>April 17</td>
<td>19</td>
</tr>
<tr>
<td>Utah</td>
<td>April 21</td>
<td>30</td>
</tr>
<tr>
<td>Vt.</td>
<td>April 18</td>
<td>24</td>
</tr>
<tr>
<td>Va.</td>
<td>April 23</td>
<td>32</td>
</tr>
<tr>
<td>Wash.</td>
<td>April 27</td>
<td>40</td>
</tr>
<tr>
<td>W.Va.</td>
<td>April 12</td>
<td>11</td>
</tr>
<tr>
<td>Wis.</td>
<td>April 27</td>
<td>40</td>
</tr>
<tr>
<td>Wyo.</td>
<td>April 23</td>
<td>32</td>
</tr>
<tr>
<td>D.C.</td>
<td>April 26</td>
<td>(39)</td>
</tr>
</tbody>
</table>

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* 2017, which is based on data from the Bureau of Economic Analysis.
## STATE-LOCAL TAX BURDENS PER CAPITA & AS A PERCENTAGE OF INCOME

### Fiscal Year 2012

<table>
<thead>
<tr>
<th>State</th>
<th>State-Local Tax Burden as a Share of State Income</th>
<th>Rank</th>
<th>Total Tax Burden (per Capita)</th>
</tr>
</thead>
<tbody>
<tr>
<td>US</td>
<td>9.9%</td>
<td></td>
<td>$4,420</td>
</tr>
<tr>
<td>Ala.</td>
<td>8.7%</td>
<td>39</td>
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<td>6.5%</td>
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<tr>
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<td>8.9%</td>
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<tr>
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<td>12.6%</td>
<td>2</td>
<td>$7,869</td>
</tr>
<tr>
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<td>10.2%</td>
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<tr>
<td>Fla.</td>
<td>8.9%</td>
<td>34</td>
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<tr>
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<td>$3,426</td>
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<tr>
<td>Hawaií</td>
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<td>9.3%</td>
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<td>11.0%</td>
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<td>$5,235</td>
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<td>$5,920</td>
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<td>8.6%</td>
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<td>9.3%</td>
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<td>7.9%</td>
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<tr>
<td>N.J.</td>
<td>12.2%</td>
<td>3</td>
<td>$6,926</td>
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</table>
State-Local Tax Burdens per Capita & as a Percentage of Income

Fiscal Year 2012

<table>
<thead>
<tr>
<th>State</th>
<th>State-Local Tax Burden as a Share of State Income</th>
<th>Rank</th>
<th>Total Tax Burden (per Capita)</th>
</tr>
</thead>
<tbody>
<tr>
<td>N.M.</td>
<td>8.7%</td>
<td>37</td>
<td>$3,141</td>
</tr>
<tr>
<td>N.Y.</td>
<td>12.7%</td>
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<td>$6,993</td>
</tr>
<tr>
<td>N.C.</td>
<td>9.8%</td>
<td>20</td>
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<tr>
<td>N.D.</td>
<td>9.0%</td>
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<td>8.6%</td>
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<tr>
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<td>10</td>
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<tr>
<td>Pa.</td>
<td>10.2%</td>
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</tr>
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<td>R.I.</td>
<td>10.8%</td>
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<td>$4,998</td>
</tr>
<tr>
<td>S.C.</td>
<td>8.4%</td>
<td>42</td>
<td>$2,936</td>
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<tr>
<td>S.D.</td>
<td>7.1%</td>
<td>49</td>
<td>$3,318</td>
</tr>
<tr>
<td>Tenn.</td>
<td>7.3%</td>
<td>47</td>
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</tr>
<tr>
<td>Tex.</td>
<td>7.6%</td>
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<td>$3,340</td>
</tr>
<tr>
<td>Utah</td>
<td>9.6%</td>
<td>21</td>
<td>$3,556</td>
</tr>
<tr>
<td>Vt.</td>
<td>10.3%</td>
<td>11</td>
<td>$4,557</td>
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<tr>
<td>Va.</td>
<td>9.3%</td>
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<td>$4,623</td>
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<tr>
<td>Wash.</td>
<td>9.3%</td>
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<td>$4,541</td>
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<tr>
<td>W.Va.</td>
<td>9.8%</td>
<td>18</td>
<td>$3,331</td>
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<tr>
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<td>11.0%</td>
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<td>$4,734</td>
</tr>
<tr>
<td>Wyo.</td>
<td>7.1%</td>
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</tr>
<tr>
<td>D.C.</td>
<td>10.6%</td>
<td>(10)</td>
<td>$7,541</td>
</tr>
</tbody>
</table>

Note: Data for years 1977 to 2012 are available at 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.

### TABLE 3.  
**2018 State Business Tax Climate Index**

*As of July 1, 2017*

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Ala.</td>
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### 2018 State Business Tax Climate Index

**As of July 1, 2017**

<table>
<thead>
<tr>
<th>State</th>
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<th>Ranking on Five Component Taxes</th>
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<td>47</td>
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<tr>
<td>Ore.</td>
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<td>34</td>
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<tr>
<td>Pa.</td>
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<td>44</td>
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<tr>
<td>R.I.</td>
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<tr>
<td>S.C.</td>
<td>37</td>
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</tr>
<tr>
<td>S.D.</td>
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<td>1</td>
</tr>
<tr>
<td>Tenn.</td>
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<tr>
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<td>Vt.</td>
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<tr>
<td>Va.</td>
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<td>Wash.</td>
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<td>W.Va.</td>
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<td>1</td>
</tr>
<tr>
<td>D.C.</td>
<td>(47)</td>
<td>(26)</td>
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</tbody>
</table>

**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.

**Source:** Tax Foundation, *2018 State Business Tax Climate Index*.
### State Tax Collections per Capita

**Fiscal Year 2016**

<table>
<thead>
<tr>
<th>State</th>
<th>Collections per Capita</th>
<th>Rank</th>
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<td>$3,950</td>
<td>8</td>
</tr>
<tr>
<td>Colo.</td>
<td>$2,314</td>
<td>37</td>
</tr>
<tr>
<td>Conn.</td>
<td>$4,249</td>
<td>5</td>
</tr>
<tr>
<td>Del.</td>
<td>$3,697</td>
<td>9</td>
</tr>
<tr>
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<td>$1,822</td>
<td>49</td>
</tr>
<tr>
<td>Ga.</td>
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<tr>
<td>Hawaii</td>
<td>$4,843</td>
<td>3</td>
</tr>
<tr>
<td>Idaho</td>
<td>$2,506</td>
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<tr>
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<td>$2,854</td>
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<tr>
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<td>$2,651</td>
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<td>Mich.</td>
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<td>$2,566</td>
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<td>Mo.</td>
<td>$2,010</td>
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<table>
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<th>Collections per Capita</th>
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<td>N.M.</td>
<td>$2,619</td>
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<td>N.Y.</td>
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<td>N.C.</td>
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**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.
### State Revenue per Capita

**Fiscal Year 2015**

<table>
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<th>Revenue per Capita</th>
<th>Rank</th>
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<table>
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<td>N.C.</td>
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<td>Wyo.</td>
<td>$10,314</td>
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</tbody>
</table>

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. is included only in combined state and local data. See Table 43 for average people per household by state.

Source: Census Bureau; Tax Foundation calculations.
TABLE 6.  

State & Local Tax Collections per Capita

Fiscal Year 2015

<table>
<thead>
<tr>
<th>State</th>
<th>Collections per Capita</th>
<th>Rank</th>
</tr>
</thead>
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<tr>
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<tr>
<td>Del.</td>
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<tr>
<td>Mo.</td>
<td>$3,644</td>
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<table>
<thead>
<tr>
<th>State</th>
<th>Collections per Capita</th>
<th>Rank</th>
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<tbody>
<tr>
<td>Mont.</td>
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<tr>
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<tr>
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<tr>
<td>Ore.</td>
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<tr>
<td>Pa.</td>
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<tr>
<td>S.C.</td>
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<tr>
<td>Tenn.</td>
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<tr>
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<tr>
<td>Wash.</td>
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<tr>
<td>W.Va.</td>
<td>$4,098</td>
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<tr>
<td>Wis.</td>
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<tr>
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</tr>
<tr>
<td>D.C.</td>
<td>$10,576</td>
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</tbody>
</table>

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 average people per household by state.

Source: Census Bureau; Tax Foundation calculations.
## State & Local Revenue per Capita

### Fiscal Year 2015

<table>
<thead>
<tr>
<th>State</th>
<th>Collections per Capita</th>
<th>Rank</th>
</tr>
</thead>
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<tr>
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<td>Ill.</td>
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<td>Ind.</td>
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<tr>
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<tr>
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<tr>
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<tr>
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<td>Minn.</td>
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<tr>
<td>Miss.</td>
<td>$8,601</td>
<td>26</td>
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<tr>
<td>Mo.</td>
<td>$7,307</td>
<td>44</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>State</th>
<th>Collections per Capita</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
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<td>$9,057</td>
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<tr>
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<td>N.H.</td>
<td>$8,012</td>
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<tr>
<td>N.J.</td>
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<tr>
<td>N.M.</td>
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<tr>
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<td>N.D.</td>
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<tr>
<td>Ohio</td>
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<td>Okla.</td>
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<tr>
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<td>S.C.</td>
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<td>S.D.</td>
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<tr>
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<td>Tex.</td>
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<tr>
<td>Va.</td>
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<td>Wash.</td>
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<tr>
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<tr>
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<tr>
<td>D.C.</td>
<td>$19,519</td>
<td>(1)</td>
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</table>

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 average people per household by state.

Source: Census Bureau; Tax Foundation calculations.
## Sources of State & Local Tax Collections, Percentage of Total from Each Source

**Fiscal Year 2015**

<table>
<thead>
<tr>
<th>State</th>
<th>Property</th>
<th>General Sales</th>
<th>Individual Income</th>
<th>Corporate Income</th>
<th>Other Taxes (a)</th>
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<td>23.5%</td>
<td>3.7%</td>
<td>18.2%</td>
</tr>
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<td>17.2%</td>
<td>29.9%</td>
<td>22.6%</td>
<td>3.5%</td>
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</tr>
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<td>8.8%</td>
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<td>Ariz.</td>
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<td>39.1%</td>
<td>15.8%</td>
<td>2.9%</td>
<td>12.4%</td>
</tr>
<tr>
<td>Ark.</td>
<td>18.1%</td>
<td>37.0%</td>
<td>23.1%</td>
<td>4.1%</td>
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</tr>
<tr>
<td>Calif.</td>
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<td>21.8%</td>
<td>34.1%</td>
<td>3.9%</td>
<td>15.3%</td>
</tr>
<tr>
<td>Colo.</td>
<td>30.1%</td>
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<td>2.7%</td>
<td>15.5%</td>
</tr>
<tr>
<td>Conn.</td>
<td>38.4%</td>
<td>15.3%</td>
<td>30.8%</td>
<td>2.6%</td>
<td>12.9%</td>
</tr>
<tr>
<td>Del.</td>
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<td>0.0%</td>
<td>26.6%</td>
<td>9.0%</td>
<td>46.4%</td>
</tr>
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<td>0.0%</td>
<td>3.2%</td>
<td>26.9%</td>
</tr>
<tr>
<td>Ga.</td>
<td>32.0%</td>
<td>25.6%</td>
<td>27.0%</td>
<td>2.8%</td>
<td>12.7%</td>
</tr>
<tr>
<td>Hawaii</td>
<td>17.6%</td>
<td>36.9%</td>
<td>22.8%</td>
<td>0.8%</td>
<td>21.8%</td>
</tr>
<tr>
<td>Idaho</td>
<td>28.1%</td>
<td>25.8%</td>
<td>26.0%</td>
<td>3.8%</td>
<td>16.3%</td>
</tr>
<tr>
<td>Ill.</td>
<td>36.4%</td>
<td>17.7%</td>
<td>21.6%</td>
<td>5.5%</td>
<td>18.9%</td>
</tr>
<tr>
<td>Ind.</td>
<td>25.4%</td>
<td>28.7%</td>
<td>25.4%</td>
<td>3.6%</td>
<td>16.9%</td>
</tr>
<tr>
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<td>22.6%</td>
<td>24.1%</td>
<td>3.1%</td>
<td>17.2%</td>
</tr>
<tr>
<td>Kans.</td>
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<td>31.5%</td>
<td>17.7%</td>
<td>3.6%</td>
<td>14.3%</td>
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<td>19.5%</td>
<td>32.1%</td>
<td>5.4%</td>
<td>22.3%</td>
</tr>
<tr>
<td>La.</td>
<td>22.0%</td>
<td>38.5%</td>
<td>16.2%</td>
<td>1.4%</td>
<td>22.0%</td>
</tr>
<tr>
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<td>22.6%</td>
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<td>15.8%</td>
</tr>
<tr>
<td>Md.</td>
<td>26.6%</td>
<td>12.6%</td>
<td>37.6%</td>
<td>2.9%</td>
<td>20.3%</td>
</tr>
<tr>
<td>Mass.</td>
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<td>13.5%</td>
<td>33.6%</td>
<td>5.2%</td>
<td>12.1%</td>
</tr>
<tr>
<td>Mich.</td>
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<td>23.2%</td>
<td>23.4%</td>
<td>3.0%</td>
<td>16.0%</td>
</tr>
<tr>
<td>Minn.</td>
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<td>17.3%</td>
<td>31.8%</td>
<td>4.5%</td>
<td>20.6%</td>
</tr>
<tr>
<td>Miss.</td>
<td>26.5%</td>
<td>31.2%</td>
<td>16.2%</td>
<td>4.9%</td>
<td>21.2%</td>
</tr>
<tr>
<td>Mo.</td>
<td>27.2%</td>
<td>26.5%</td>
<td>28.1%</td>
<td>2.3%</td>
<td>15.9%</td>
</tr>
<tr>
<td>Mont.</td>
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<td>0.0%</td>
<td>28.3%</td>
<td>4.0%</td>
<td>30.4%</td>
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</tbody>
</table>
## Sources of State & Local Tax Collections, Percentage of Total from Each Source

**Fiscal Year 2015**

<table>
<thead>
<tr>
<th>State</th>
<th>Property</th>
<th>General Sales</th>
<th>Individual Income</th>
<th>Corporate Income</th>
<th>Other Taxes (a)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nebr.</td>
<td>37.5%</td>
<td>22.6%</td>
<td>23.4%</td>
<td>3.6%</td>
<td>12.9%</td>
</tr>
<tr>
<td>Nev.</td>
<td>23.4%</td>
<td>39.7%</td>
<td>0.0%</td>
<td>0.0%</td>
<td>36.9%</td>
</tr>
<tr>
<td>N.H.</td>
<td>65.7%</td>
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<td>1.6%</td>
<td>9.3%</td>
<td>23.4%</td>
</tr>
<tr>
<td>N.J.</td>
<td>46.1%</td>
<td>15.3%</td>
<td>22.2%</td>
<td>4.3%</td>
<td>12.0%</td>
</tr>
<tr>
<td>N.M.</td>
<td>18.6%</td>
<td>37.4%</td>
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<td>2.9%</td>
<td>25.2%</td>
</tr>
<tr>
<td>N.Y.</td>
<td>30.9%</td>
<td>16.7%</td>
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<td>7.0%</td>
<td>13.4%</td>
</tr>
<tr>
<td>N.C.</td>
<td>25.1%</td>
<td>24.9%</td>
<td>29.4%</td>
<td>3.5%</td>
<td>17.1%</td>
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<tr>
<td>N.D.</td>
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<td>23.2%</td>
<td>7.7%</td>
<td>2.7%</td>
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<td>27.6%</td>
<td>26.9%</td>
<td>0.5%</td>
<td>16.2%</td>
</tr>
<tr>
<td>Okla.</td>
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<td>22.5%</td>
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<td>23.5%</td>
</tr>
<tr>
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<tr>
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<td>4.7%</td>
<td>22.7%</td>
</tr>
<tr>
<td>R.I.</td>
<td>43.2%</td>
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<td>21.2%</td>
<td>3.1%</td>
<td>15.7%</td>
</tr>
<tr>
<td>S.C.</td>
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<td>2.3%</td>
<td>18.4%</td>
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<td>S.D.</td>
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<td>0.1%</td>
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<tr>
<td>Tenn.</td>
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<td>6.5%</td>
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<td>Tex.</td>
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<td>0.0%</td>
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<td>Utah</td>
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<td>24.3%</td>
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<td>3.4%</td>
<td>16.3%</td>
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<tr>
<td>Vt.</td>
<td>43.8%</td>
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<td>19.5%</td>
<td>3.1%</td>
<td>23.1%</td>
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<td>Va.</td>
<td>34.1%</td>
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<td>18.2%</td>
</tr>
<tr>
<td>Wash.</td>
<td>29.6%</td>
<td>45.9%</td>
<td>0.0%</td>
<td>0.0%</td>
<td>24.5%</td>
</tr>
<tr>
<td>W.Va.</td>
<td>21.7%</td>
<td>17.3%</td>
<td>25.6%</td>
<td>2.5%</td>
<td>32.9%</td>
</tr>
<tr>
<td>Wis.</td>
<td>34.7%</td>
<td>19.6%</td>
<td>26.3%</td>
<td>3.8%</td>
<td>15.6%</td>
</tr>
<tr>
<td>Wyo.</td>
<td>36.7%</td>
<td>28.0%</td>
<td>0.0%</td>
<td>0.0%</td>
<td>35.3%</td>
</tr>
<tr>
<td>D.C.</td>
<td>31.7%</td>
<td>18.5%</td>
<td>26.3%</td>
<td>6.3%</td>
<td>17.2%</td>
</tr>
</tbody>
</table>

(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.
### Federal Aid as a Percentage of State General Revenue

**Fiscal Year 2015**

<table>
<thead>
<tr>
<th>State</th>
<th>Fed. Aid as a Percentage of General Revenue</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>U.S.</td>
<td>22.5%</td>
<td></td>
</tr>
<tr>
<td>Ala.</td>
<td>35.1%</td>
<td>13</td>
</tr>
<tr>
<td>Alaska</td>
<td>36.8%</td>
<td>10</td>
</tr>
<tr>
<td>Ariz.</td>
<td>39.8%</td>
<td>3</td>
</tr>
<tr>
<td>Ark.</td>
<td>35.9%</td>
<td>11</td>
</tr>
<tr>
<td>Calif.</td>
<td>30.4%</td>
<td>35</td>
</tr>
<tr>
<td>Colo.</td>
<td>27.0%</td>
<td>43</td>
</tr>
<tr>
<td>Conn.</td>
<td>25.8%</td>
<td>45</td>
</tr>
<tr>
<td>Del.</td>
<td>25.2%</td>
<td>46</td>
</tr>
<tr>
<td>Fla.</td>
<td>32.7%</td>
<td>25</td>
</tr>
<tr>
<td>Ga.</td>
<td>34.3%</td>
<td>17</td>
</tr>
<tr>
<td>Hawaii</td>
<td>22.8%</td>
<td>48</td>
</tr>
<tr>
<td>Idaho</td>
<td>32.5%</td>
<td>27</td>
</tr>
<tr>
<td>Ill.</td>
<td>27.6%</td>
<td>40</td>
</tr>
<tr>
<td>Ind.</td>
<td>33.3%</td>
<td>22</td>
</tr>
<tr>
<td>Iowa</td>
<td>32.0%</td>
<td>28</td>
</tr>
<tr>
<td>Kans.</td>
<td>24.1%</td>
<td>47</td>
</tr>
<tr>
<td>Ky.</td>
<td>39.5%</td>
<td>4</td>
</tr>
<tr>
<td>La.</td>
<td>42.2%</td>
<td>1</td>
</tr>
<tr>
<td>Maine</td>
<td>34.3%</td>
<td>18</td>
</tr>
<tr>
<td>Md.</td>
<td>30.8%</td>
<td>33</td>
</tr>
<tr>
<td>Mass.</td>
<td>28.0%</td>
<td>39</td>
</tr>
<tr>
<td>Mich.</td>
<td>34.0%</td>
<td>19</td>
</tr>
<tr>
<td>Minn.</td>
<td>27.2%</td>
<td>42</td>
</tr>
<tr>
<td>Miss.</td>
<td>42.1%</td>
<td>2</td>
</tr>
<tr>
<td>Mo.</td>
<td>37.5%</td>
<td>9</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>State</th>
<th>Fed. Aid as a Percentage of General Revenue</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mont.</td>
<td>39.1%</td>
<td>6</td>
</tr>
<tr>
<td>Nebr.</td>
<td>29.8%</td>
<td>37</td>
</tr>
<tr>
<td>Nev.</td>
<td>30.3%</td>
<td>36</td>
</tr>
<tr>
<td>N.H.</td>
<td>31.7%</td>
<td>31</td>
</tr>
<tr>
<td>N.J.</td>
<td>28.6%</td>
<td>38</td>
</tr>
<tr>
<td>N.M.</td>
<td>39.3%</td>
<td>5</td>
</tr>
<tr>
<td>N.Y.</td>
<td>33.1%</td>
<td>23</td>
</tr>
<tr>
<td>N.C.</td>
<td>31.8%</td>
<td>30</td>
</tr>
<tr>
<td>N.D.</td>
<td>18.4%</td>
<td>50</td>
</tr>
<tr>
<td>Ohio</td>
<td>35.7%</td>
<td>12</td>
</tr>
<tr>
<td>Okla.</td>
<td>32.5%</td>
<td>26</td>
</tr>
<tr>
<td>Ore.</td>
<td>39.1%</td>
<td>7</td>
</tr>
<tr>
<td>Pa.</td>
<td>30.6%</td>
<td>34</td>
</tr>
<tr>
<td>R.I.</td>
<td>32.9%</td>
<td>24</td>
</tr>
<tr>
<td>S.C.</td>
<td>32.0%</td>
<td>29</td>
</tr>
<tr>
<td>S.D.</td>
<td>35.1%</td>
<td>14</td>
</tr>
<tr>
<td>Tenn.</td>
<td>38.0%</td>
<td>8</td>
</tr>
<tr>
<td>Tex.</td>
<td>33.4%</td>
<td>21</td>
</tr>
<tr>
<td>Utah</td>
<td>26.8%</td>
<td>44</td>
</tr>
<tr>
<td>Vt.</td>
<td>35.0%</td>
<td>15</td>
</tr>
<tr>
<td>Va.</td>
<td>21.5%</td>
<td>49</td>
</tr>
<tr>
<td>Wash.</td>
<td>31.2%</td>
<td>32</td>
</tr>
<tr>
<td>W.Va.</td>
<td>35.0%</td>
<td>16</td>
</tr>
<tr>
<td>Wis.</td>
<td>27.5%</td>
<td>41</td>
</tr>
<tr>
<td>Wyo.</td>
<td>33.5%</td>
<td>20</td>
</tr>
</tbody>
</table>

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-local data.

Source: Census Bureau; Tax Foundation calculations.
Federal Income Tax Payments by Income Percentile

Calendar Year 2015

<table>
<thead>
<tr>
<th>Income Percentile</th>
<th>Income Taxes Paid ($ millions)</th>
<th>Group’s Share of Total AGI</th>
<th>Group’s Share of Income Taxes</th>
<th>Average Income Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>All Taxpayers</td>
<td>$1,454,325</td>
<td>100.0%</td>
<td>100.0%</td>
<td>14.3%</td>
</tr>
<tr>
<td>Top 1%</td>
<td>$567,697</td>
<td>20.7%</td>
<td>39.0%</td>
<td>27.1%</td>
</tr>
<tr>
<td>Top 5%</td>
<td>$866,447</td>
<td>36.1%</td>
<td>59.6%</td>
<td>23.7%</td>
</tr>
<tr>
<td>Top 10%</td>
<td>$1,026,601</td>
<td>47.4%</td>
<td>70.6%</td>
<td>21.4%</td>
</tr>
<tr>
<td>Top 25%</td>
<td>$1,259,698</td>
<td>69.0%</td>
<td>86.6%</td>
<td>18.0%</td>
</tr>
<tr>
<td>Top 50%</td>
<td>$1,413,200</td>
<td>88.7%</td>
<td>97.2%</td>
<td>15.7%</td>
</tr>
<tr>
<td>Bottom 50%</td>
<td>$41,125</td>
<td>11.3%</td>
<td>2.8%</td>
<td>3.6%</td>
</tr>
</tbody>
</table>

Note: There are 141,204,625 total federal income tax filers. Total adjusted gross income (AGI) is $10,142,620,000,000. The top 1% of earners have AGI above $480,930; the top 5% have AGI above $195,778; the top 10% have AGI above $138,031; the top 25% have AGI above $79,655; and the top 50% have AGI above $39,275.

## Selected Federal Tax Rates

### Calendar Year 2018

#### Individual Income Tax

<table>
<thead>
<tr>
<th>Single</th>
<th>Rates</th>
<th>Brackets</th>
</tr>
</thead>
<tbody>
<tr>
<td>10%</td>
<td>&gt;</td>
<td>$0</td>
</tr>
<tr>
<td>12%</td>
<td>&gt;</td>
<td>$9,525</td>
</tr>
<tr>
<td>22%</td>
<td>&gt;</td>
<td>$38,700</td>
</tr>
<tr>
<td>24%</td>
<td>&gt;</td>
<td>$82,500</td>
</tr>
<tr>
<td>32%</td>
<td>&gt;</td>
<td>$157,500</td>
</tr>
<tr>
<td>35%</td>
<td>&gt;</td>
<td>$200,000</td>
</tr>
<tr>
<td>37%</td>
<td>&gt;</td>
<td>$500,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Married Filing Jointly</th>
<th>Rates</th>
<th>Brackets</th>
</tr>
</thead>
<tbody>
<tr>
<td>10%</td>
<td>&gt;</td>
<td>$0</td>
</tr>
<tr>
<td>12%</td>
<td>&gt;</td>
<td>$19,050</td>
</tr>
<tr>
<td>22%</td>
<td>&gt;</td>
<td>$77,400</td>
</tr>
<tr>
<td>24%</td>
<td>&gt;</td>
<td>$165,000</td>
</tr>
<tr>
<td>32%</td>
<td>&gt;</td>
<td>$315,000</td>
</tr>
<tr>
<td>35%</td>
<td>&gt;</td>
<td>$400,000</td>
</tr>
<tr>
<td>37%</td>
<td>&gt;</td>
<td>$600,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Head of Household</th>
<th>Rates</th>
<th>Brackets</th>
</tr>
</thead>
<tbody>
<tr>
<td>10%</td>
<td>&gt;</td>
<td>$0</td>
</tr>
<tr>
<td>12%</td>
<td>&gt;</td>
<td>$13,600</td>
</tr>
<tr>
<td>22%</td>
<td>&gt;</td>
<td>$51,800</td>
</tr>
<tr>
<td>24%</td>
<td>&gt;</td>
<td>$82,500</td>
</tr>
<tr>
<td>32%</td>
<td>&gt;</td>
<td>$157,500</td>
</tr>
<tr>
<td>35%</td>
<td>&gt;</td>
<td>$200,000</td>
</tr>
<tr>
<td>37%</td>
<td>&gt;</td>
<td>$500,000</td>
</tr>
</tbody>
</table>

#### Social Security and Medicare Payroll Taxes (a)

- 15.3% > $128,700
- 2.9% > $0
- 3.8% > $200,000

#### Corporate Income Tax

<table>
<thead>
<tr>
<th>Rates</th>
<th>Brackets</th>
</tr>
</thead>
<tbody>
<tr>
<td>21%</td>
<td>&gt; $0</td>
</tr>
</tbody>
</table>

#### Select Federal Excise Taxes (b)

<table>
<thead>
<tr>
<th>Item</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pistols &amp; Revolvers</td>
<td>10%</td>
</tr>
<tr>
<td>Other Firearms</td>
<td>11%</td>
</tr>
<tr>
<td>Ammunition</td>
<td>11%</td>
</tr>
<tr>
<td>Medical Devices (c)</td>
<td>2.3%</td>
</tr>
<tr>
<td>Indoor Tanning</td>
<td>10%</td>
</tr>
<tr>
<td>Tackle Boxes</td>
<td>3%</td>
</tr>
<tr>
<td>Arrow Shafts</td>
<td>49¢/shaft</td>
</tr>
<tr>
<td>Air Transportation</td>
<td>7.5%</td>
</tr>
<tr>
<td>Truck Bodies</td>
<td>12%</td>
</tr>
<tr>
<td>Liq. Natural Gas</td>
<td>24.3¢/gallon</td>
</tr>
<tr>
<td>Surface Coal</td>
<td>4.4% or $0.55/ton</td>
</tr>
</tbody>
</table>

(a) These are total payroll tax rates. The Social Security tax is split evenly between employer and employee (6.2% each) for wage income up to $128,700. The 1.45% Medicare tax is levied on both employers and employees on wage 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 filers, and compensation exceeding $250,000 in the case of married households filing jointly.

(b) In state excise tax Tables 23-31, federal gasoline, spirits, wine, beer, 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 - January 1, 2020.

Source: Tax Foundation; Internal Revenue Service; Bloomberg BNA; American Petroleum Institute; Alcohol and Tobacco Tax and Trade Bureau.
## State Individual Income Tax Rates

### As of January 1, 2018

<table>
<thead>
<tr>
<th>State</th>
<th>Rates</th>
<th>Brackets</th>
<th>State</th>
<th>Rates</th>
<th>Brackets</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ala. (a, b)</td>
<td>2% &gt;</td>
<td>$0</td>
<td>Del. (b)</td>
<td>2.20% &gt;</td>
<td>$2,000</td>
</tr>
<tr>
<td></td>
<td>4% &gt;</td>
<td>$500</td>
<td></td>
<td>3.90% &gt;</td>
<td>$5,000</td>
</tr>
<tr>
<td></td>
<td>5% &gt;</td>
<td>$3,000</td>
<td></td>
<td>4.80% &gt;</td>
<td>$10,000</td>
</tr>
<tr>
<td>Alaska</td>
<td>None</td>
<td></td>
<td></td>
<td>5.20% &gt;</td>
<td>$20,000</td>
</tr>
<tr>
<td>Ariz. (c)</td>
<td>2.59% &gt;</td>
<td>$0</td>
<td></td>
<td>5.55% &gt;</td>
<td>$25,000</td>
</tr>
<tr>
<td></td>
<td>2.88% &gt;</td>
<td>$10,346</td>
<td></td>
<td>6.60% &gt;</td>
<td>$60,000</td>
</tr>
<tr>
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<td>3.36% &gt;</td>
<td>$25,861</td>
<td></td>
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</tr>
<tr>
<td></td>
<td>4.24% &gt;</td>
<td>$51,721</td>
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<tr>
<td></td>
<td>4.54% &gt;</td>
<td>$155,159</td>
<td></td>
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</tr>
<tr>
<td>Ark. (c, d, e, f)</td>
<td>0.9% &gt;</td>
<td>$0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>2.5% &gt;</td>
<td>$4,299</td>
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</tr>
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<td></td>
<td>3.5% &gt;</td>
<td>$8,399</td>
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</tr>
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<td></td>
<td>4.5% &gt;</td>
<td>$12,599</td>
<td></td>
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</tr>
<tr>
<td></td>
<td>6.0% &gt;</td>
<td>$20,999</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>6.9% &gt;</td>
<td>$35,099</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Calif. (c, e, g)</td>
<td>1.0% &gt;</td>
<td>$0</td>
<td></td>
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</tr>
<tr>
<td></td>
<td>2.0% &gt;</td>
<td>$8,223</td>
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</tr>
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<td>3.0% &gt;</td>
<td>$19,495</td>
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<td>4.0% &gt;</td>
<td>$30,769</td>
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</tr>
<tr>
<td></td>
<td>8.0% &gt;</td>
<td>$42,711</td>
<td></td>
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<tr>
<td></td>
<td>9.3% &gt;</td>
<td>$53,980</td>
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</tr>
<tr>
<td></td>
<td>10.3% &gt;</td>
<td>$275,738</td>
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</tr>
<tr>
<td></td>
<td>11.3% &gt;</td>
<td>$330,884</td>
<td></td>
<td></td>
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</tr>
<tr>
<td></td>
<td>12.3% &gt;</td>
<td>$551,473</td>
<td></td>
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</tr>
<tr>
<td></td>
<td>13.3% &gt;</td>
<td>$1,000,000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Colo.</td>
<td>4.63% of federal taxable income</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Conn. (f)</td>
<td>3.00% &gt;</td>
<td>$0</td>
<td></td>
<td>1.6% &gt;</td>
<td>$0</td>
</tr>
<tr>
<td></td>
<td>5.00% &gt;</td>
<td>$10,000</td>
<td></td>
<td>3.6% &gt;</td>
<td>$1,472</td>
</tr>
<tr>
<td></td>
<td>5.50% &gt;</td>
<td>$50,000</td>
<td></td>
<td>4.1% &gt;</td>
<td>$2,945</td>
</tr>
<tr>
<td></td>
<td>6.00% &gt;</td>
<td>$100,000</td>
<td></td>
<td>5.1% &gt;</td>
<td>$4,417</td>
</tr>
<tr>
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<td>$200,000</td>
<td></td>
<td>6.1% &gt;</td>
<td>$5,890</td>
</tr>
<tr>
<td></td>
<td>6.90% &gt;</td>
<td>$250,000</td>
<td></td>
<td>7.1% &gt;</td>
<td>$7,362</td>
</tr>
<tr>
<td></td>
<td>6.99% &gt;</td>
<td>$500,000</td>
<td></td>
<td>7.4% &gt;</td>
<td>$11,043</td>
</tr>
<tr>
<td>Hawaii</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Idaho (c, e, g)</td>
<td>1.6% &gt;</td>
<td>$0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>3.6% &gt;</td>
<td>$1,472</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>4.1% &gt;</td>
<td>$2,945</td>
<td></td>
<td></td>
<td></td>
</tr>
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<td>5.25% &gt; $15,000</td>
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<td></td>
<td>5.70% &gt; $30,000</td>
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<td>4.0% &gt; $4,000</td>
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<td>6.0% &gt; $75,000</td>
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<td>La. (a)</td>
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<td>4% &gt; $12,500</td>
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<td>Maine (e)</td>
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<td>Md. (b)</td>
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<td>4.00% &gt; $2,000</td>
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<td>4.75% &gt; $3,000</td>
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<td>5.25% &gt; $125,000</td>
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<td>Mich. (b)</td>
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<td></td>
<td>5.10% &gt; $0</td>
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</tbody>
</table>

**TABLE 12, Cont.  Individual Income Taxes**

State Individual Income Tax Rates
As of January 1, 2018

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<thead>
<tr>
<th>State</th>
<th>Rates</th>
<th>Brackets</th>
</tr>
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<tbody>
<tr>
<td>Minn. (e)</td>
<td>5.35% &gt; $0</td>
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<tr>
<td></td>
<td>7.05% &gt; $25,890</td>
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<tr>
<td></td>
<td>7.85% &gt; $85,060</td>
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<tr>
<td></td>
<td>9.85% &gt; $160,020</td>
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<tr>
<td>Miss.</td>
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<tr>
<td></td>
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</tr>
<tr>
<td></td>
<td>5% &gt; $10,000</td>
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<td>1.5% &gt; $101</td>
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<td>2.0% &gt; $1,008</td>
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<td>4.0% &gt; $5,040</td>
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<td>4.5% &gt; $6,048</td>
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<tr>
<td>Mont. (a, e, g)</td>
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<td>3.0% &gt; $5,200</td>
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<tr>
<td></td>
<td>5.0% &gt; $10,800</td>
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<tr>
<td></td>
<td>6.0% &gt; $13,900</td>
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<td></td>
<td>6.9% &gt; $17,900</td>
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<tr>
<td>Nebr. (e, f)</td>
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<td>6.84% &gt; $30,420</td>
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<tr>
<td>Nev.</td>
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<tr>
<td>N.H. (h)</td>
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</tr>
<tr>
<td>N.J. (b)</td>
<td>1.400% &gt; $0</td>
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<tr>
<td></td>
<td>1.750% &gt; $20,000</td>
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<tr>
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<td>3.500% &gt; $35,000</td>
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<tr>
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<td>5.525% &gt; $40,000</td>
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<td>6.370% &gt; $75,000</td>
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<tr>
<td></td>
<td>8.970% &gt; $500,000</td>
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## State Individual Income Tax Rates
### As of January 1, 2018

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<tr>
<th>State</th>
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<th>Brackets</th>
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<td>N.M.</td>
<td>1.7%  &gt;</td>
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<td>4.7%  &gt;</td>
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<td></td>
<td>4.9%  &gt;</td>
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<td>N.C.</td>
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<td>N.D. (c, e)</td>
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<td>Pa. (b)</td>
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<td>R.I. (e)</td>
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<td>S.C. (e)</td>
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<td>S.D.</td>
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<td>5.75% &gt;</td>
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<td>4.5% &gt;</td>
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<td>Wis. (c, e)</td>
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<tr>
<td></td>
<td>7.65% &gt;</td>
<td>$247,350</td>
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</table>
TABLE 12, Cont.  Individual Income Taxes

State Individual Income Tax Rates
As of January 1, 2018

<table>
<thead>
<tr>
<th>State</th>
<th>Rates</th>
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</tr>
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<tr>
<td>Wyo.</td>
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<tr>
<td>D.C.</td>
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<tr>
<td></td>
<td>6.00%</td>
<td>&gt; $10,000</td>
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<tr>
<td></td>
<td>6.50%</td>
<td>&gt; $40,000</td>
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<td></td>
<td>8.50%</td>
<td>&gt; $60,000</td>
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<tr>
<td></td>
<td>8.75%</td>
<td>&gt; $350,000</td>
</tr>
<tr>
<td></td>
<td>8.95%</td>
<td>&gt; $1,000,000</td>
</tr>
</tbody>
</table>

(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, 2018 State Business Tax Climate Index.
(c) 2017 brackets due to data availability.
(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, Nebraska, and New York 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) Tax applies to interest and dividend income only.

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 joint filers.

Source: Tax Foundation; state tax statutes, forms, and instructions; Bloomberg BNA.
### State Individual Income Tax Collections per Capita

**Fiscal Year 2016**

<table>
<thead>
<tr>
<th>State</th>
<th>Collections per Capita</th>
<th>Rank</th>
</tr>
</thead>
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</tr>
<tr>
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</tr>
<tr>
<td>Ariz.</td>
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<td>40</td>
</tr>
<tr>
<td>Ark.</td>
<td>$931</td>
<td>29</td>
</tr>
<tr>
<td>Calif.</td>
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</tr>
<tr>
<td>Colo.</td>
<td>$1,173</td>
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</tr>
<tr>
<td>Conn.</td>
<td>$2,106</td>
<td>3</td>
</tr>
<tr>
<td>Del.</td>
<td>$1,168</td>
<td>17</td>
</tr>
<tr>
<td>Fla. (a)</td>
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</tr>
<tr>
<td>Ga.</td>
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<tr>
<td>Hawaii</td>
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<tr>
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<tr>
<td>Iowa</td>
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<tr>
<td>Kans.</td>
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<tr>
<td>Mo.</td>
<td>$989</td>
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<table>
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<th>State</th>
<th>Collections per Capita</th>
<th>Rank</th>
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<tr>
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<td>N.H. (b)</td>
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<td>N.J.</td>
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<td>Ohio</td>
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<tr>
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<tr>
<td>Ore.</td>
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<tr>
<td>Pa.</td>
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<tr>
<td>R.I.</td>
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</tr>
<tr>
<td>Tenn. (b)</td>
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<td>Tex. (a)</td>
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</tr>
<tr>
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</tr>
<tr>
<td>Wyo. (a)</td>
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</tbody>
</table>

(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 43 for average people per household by state.

Source: Census Bureau; Tax Foundation calculations.
## State & Local Individual Income Tax Collections per Capita

### Fiscal Year 2015

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<th>Rank</th>
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<tr>
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<tr>
<td>Miss.</td>
<td>$596</td>
<td>40</td>
</tr>
<tr>
<td>Mo.</td>
<td>$1,025</td>
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### State

<table>
<thead>
<tr>
<th>State</th>
<th>Collections per Capita</th>
<th>Rank</th>
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</thead>
<tbody>
<tr>
<td>Mont.</td>
<td>$1,143</td>
<td>22</td>
</tr>
<tr>
<td>Nebr.</td>
<td>$1,181</td>
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</tr>
<tr>
<td>Nev. (a)</td>
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</tr>
<tr>
<td>N.H. (a)</td>
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<tr>
<td>N.C.</td>
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<td>Ohio</td>
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<td>35</td>
</tr>
<tr>
<td>S.D. (a)</td>
<td>$0</td>
<td>--</td>
</tr>
<tr>
<td>Tenn. (b)</td>
<td>$46</td>
<td>43</td>
</tr>
<tr>
<td>Tex. (a)</td>
<td>$0</td>
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<tr>
<td>Utah</td>
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<td>25</td>
</tr>
<tr>
<td>Vt.</td>
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<tr>
<td>Va.</td>
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<td>Wash. (a)</td>
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<tr>
<td>W.Va.</td>
<td>$1,048</td>
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<tr>
<td>Wis.</td>
<td>$1,225</td>
<td>14</td>
</tr>
<tr>
<td>Wyo. (a)</td>
<td>$0</td>
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</tr>
<tr>
<td>D.C.</td>
<td>$2,780</td>
<td>(2)</td>
</tr>
</tbody>
</table>

(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 43 for average people per household by state.

Source: Census Bureau; Tax Foundation calculations.
## State Corporate Income Tax Rates

### As of January 1, 2018

<table>
<thead>
<tr>
<th>State</th>
<th>Rates</th>
<th>Brackets</th>
</tr>
</thead>
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<td>Ala.</td>
<td>6.5%</td>
<td>&gt; $0</td>
</tr>
<tr>
<td>Alaska</td>
<td>0.0%</td>
<td>&gt; $0</td>
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<tr>
<td></td>
<td>2.0%</td>
<td>&gt; $25,000</td>
</tr>
<tr>
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<tr>
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<tr>
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<td>&gt; $0</td>
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<td>12%</td>
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<td>6%</td>
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<td>8%</td>
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<tr>
<td>Mass.</td>
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<tr>
<td>Mich.</td>
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</tr>
<tr>
<td>Minn.</td>
<td>9.8%</td>
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</tr>
<tr>
<td>Miss.</td>
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<tr>
<td></td>
<td>4%</td>
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<tr>
<td></td>
<td>5%</td>
<td>&gt; $10,000</td>
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<tr>
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<tr>
<td>Ohio</td>
<td>(b)</td>
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<td>Okla.</td>
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<td>&gt; $0</td>
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</tbody>
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### State Corporate Income Tax Rates

*As of January 1, 2018*

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<th>Rates</th>
<th>Brackets</th>
</tr>
</thead>
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<tr>
<td></td>
<td>7.6% &gt; $1,000,000</td>
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<tr>
<td>Pa.</td>
<td>9.99% &gt; $0</td>
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<tr>
<td>R.I.</td>
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<tr>
<td>S.C.</td>
<td>5% &gt; $0</td>
<td></td>
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<tr>
<td>S.D.</td>
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</tr>
<tr>
<td>Tenn.</td>
<td>6.5% &gt; $0</td>
<td></td>
</tr>
<tr>
<td>Texas</td>
<td>(b)</td>
<td></td>
</tr>
<tr>
<td>Utah</td>
<td>5% &gt; $0</td>
<td></td>
</tr>
<tr>
<td>Vt.</td>
<td>6.0% &gt; $0</td>
<td></td>
</tr>
<tr>
<td></td>
<td>7.0% &gt; $10,000</td>
<td></td>
</tr>
<tr>
<td></td>
<td>8.5% &gt; $25,000</td>
<td></td>
</tr>
<tr>
<td>Va. (b)</td>
<td>6% &gt; $0</td>
<td></td>
</tr>
<tr>
<td>Wash.</td>
<td>(b)</td>
<td></td>
</tr>
<tr>
<td>W.Va.</td>
<td>6.5% &gt; $0</td>
<td></td>
</tr>
<tr>
<td>Wis.</td>
<td>7.9% &gt; $0</td>
<td></td>
</tr>
<tr>
<td>Wyo.</td>
<td>None</td>
<td></td>
</tr>
<tr>
<td>D.C.</td>
<td>9% &gt; $0</td>
<td></td>
</tr>
</tbody>
</table>

(a) Rate includes a 10% surtax, which effectively increases the rate from 7.5% to 8.25%. Surtax is required by businesses with at least $100 million annual gross income.

(b) 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.

(c) Illinois’ rate includes two separate corporate income taxes, one at a 7.0% rate and one at a 2.5% rate.

(d) The tax rate in Indiana will decrease to 5.75% on July 1, 2018.

(e) 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.

Note: In addition to regular income taxes, many states impose other taxes on corporations such as gross receipts taxes (Table 18) and capitol stock taxes (Table 36). 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.
## State Corporate Income Tax Collections per Capita

**Fiscal Year 2016**

<table>
<thead>
<tr>
<th>State</th>
<th>Collections per Capita Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>U.S.</td>
<td>$145</td>
</tr>
<tr>
<td>Ala.</td>
<td>$77 40</td>
</tr>
<tr>
<td>Alaska</td>
<td>$286 4</td>
</tr>
<tr>
<td>Ariz.</td>
<td>$83 38</td>
</tr>
<tr>
<td>Ark.</td>
<td>$151 19</td>
</tr>
<tr>
<td>Calif.</td>
<td>$252 7</td>
</tr>
<tr>
<td>Colo.</td>
<td>$113 27</td>
</tr>
<tr>
<td>Conn.</td>
<td>$201 11</td>
</tr>
<tr>
<td>Del. (b)</td>
<td>$334 3</td>
</tr>
<tr>
<td>Fla.</td>
<td>$110 29</td>
</tr>
<tr>
<td>Ga.</td>
<td>$95 33</td>
</tr>
<tr>
<td>Hawaii</td>
<td>$76 41</td>
</tr>
<tr>
<td>Idaho</td>
<td>$112 28</td>
</tr>
<tr>
<td>Ill.</td>
<td>$262 6</td>
</tr>
<tr>
<td>Ind.</td>
<td>$156 17</td>
</tr>
<tr>
<td>Iowa</td>
<td>$120 25</td>
</tr>
<tr>
<td>Kans.</td>
<td>$135 24</td>
</tr>
<tr>
<td>Ky.</td>
<td>$137 21</td>
</tr>
<tr>
<td>La.</td>
<td>$37 45</td>
</tr>
<tr>
<td>Maine</td>
<td>$103 32</td>
</tr>
<tr>
<td>Md.</td>
<td>$187 13</td>
</tr>
<tr>
<td>Mass.</td>
<td>$342 2</td>
</tr>
<tr>
<td>Mich.</td>
<td>$90 34</td>
</tr>
<tr>
<td>Minn.</td>
<td>$274 5</td>
</tr>
<tr>
<td>Miss.</td>
<td>$155 18</td>
</tr>
<tr>
<td>Mo.</td>
<td>$54 43</td>
</tr>
</tbody>
</table>

### Note
- **(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.
### State & Local Corporate Income Tax Collections per Capita

**Fiscal Year 2015**

<table>
<thead>
<tr>
<th>State</th>
<th>Collections per Capita</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>U.S.</td>
<td>$178</td>
<td></td>
</tr>
<tr>
<td>Ala.</td>
<td>$110</td>
<td>35</td>
</tr>
<tr>
<td>Alaska</td>
<td>$309</td>
<td>6</td>
</tr>
<tr>
<td>Ariz.</td>
<td>$101</td>
<td>37</td>
</tr>
<tr>
<td>Ark.</td>
<td>$160</td>
<td>23</td>
</tr>
<tr>
<td>Calif.</td>
<td>$230</td>
<td>11</td>
</tr>
<tr>
<td>Colo.</td>
<td>$123</td>
<td>30</td>
</tr>
<tr>
<td>Conn.</td>
<td>$192</td>
<td>14</td>
</tr>
<tr>
<td>Del. (b)</td>
<td>$430</td>
<td>3</td>
</tr>
<tr>
<td>Fla.</td>
<td>$110</td>
<td>34</td>
</tr>
<tr>
<td>Ga.</td>
<td>$98</td>
<td>39</td>
</tr>
<tr>
<td>Hawaii</td>
<td>$50</td>
<td>44</td>
</tr>
<tr>
<td>Idaho</td>
<td>$131</td>
<td>28</td>
</tr>
<tr>
<td>Ill.</td>
<td>$315</td>
<td>5</td>
</tr>
<tr>
<td>Ind.</td>
<td>$136</td>
<td>26</td>
</tr>
<tr>
<td>Iowa</td>
<td>$148</td>
<td>25</td>
</tr>
<tr>
<td>Kans.</td>
<td>$157</td>
<td>24</td>
</tr>
<tr>
<td>Ky.</td>
<td>$206</td>
<td>13</td>
</tr>
<tr>
<td>La.</td>
<td>$54</td>
<td>43</td>
</tr>
<tr>
<td>Maine</td>
<td>$127</td>
<td>29</td>
</tr>
<tr>
<td>Md.</td>
<td>$167</td>
<td>20</td>
</tr>
<tr>
<td>Mass.</td>
<td>$328</td>
<td>4</td>
</tr>
<tr>
<td>Mich.</td>
<td>$119</td>
<td>33</td>
</tr>
<tr>
<td>Minn.</td>
<td>$269</td>
<td>8</td>
</tr>
<tr>
<td>Miss.</td>
<td>$179</td>
<td>18</td>
</tr>
<tr>
<td>Mo.</td>
<td>$83</td>
<td>41</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>State</th>
<th>Collections per Capita</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mont.</td>
<td>$163</td>
<td>22</td>
</tr>
<tr>
<td>Nebr.</td>
<td>$182</td>
<td>15</td>
</tr>
<tr>
<td>Nev. (a, b)</td>
<td>$0</td>
<td>--</td>
</tr>
<tr>
<td>N.H.</td>
<td>$433</td>
<td>2</td>
</tr>
<tr>
<td>N.J.</td>
<td>$288</td>
<td>7</td>
</tr>
<tr>
<td>N.M.</td>
<td>$120</td>
<td>32</td>
</tr>
<tr>
<td>N.Y.</td>
<td>$613</td>
<td>1</td>
</tr>
<tr>
<td>N.C.</td>
<td>$132</td>
<td>27</td>
</tr>
<tr>
<td>N.D.</td>
<td>$246</td>
<td>9</td>
</tr>
<tr>
<td>Ohio (a, b)</td>
<td>$23</td>
<td>45</td>
</tr>
<tr>
<td>Okla.</td>
<td>$99</td>
<td>38</td>
</tr>
<tr>
<td>Ore.</td>
<td>$173</td>
<td>19</td>
</tr>
<tr>
<td>Pa.</td>
<td>$232</td>
<td>10</td>
</tr>
<tr>
<td>R.I.</td>
<td>$167</td>
<td>21</td>
</tr>
<tr>
<td>S.C.</td>
<td>$77</td>
<td>42</td>
</tr>
<tr>
<td>S.D.</td>
<td>$5</td>
<td>46</td>
</tr>
<tr>
<td>Tenn.</td>
<td>$212</td>
<td>12</td>
</tr>
<tr>
<td>Tex. (a, b)</td>
<td>$0</td>
<td>--</td>
</tr>
<tr>
<td>Utah</td>
<td>$123</td>
<td>31</td>
</tr>
<tr>
<td>Vt.</td>
<td>$180</td>
<td>16</td>
</tr>
<tr>
<td>Va. (b)</td>
<td>$98</td>
<td>40</td>
</tr>
<tr>
<td>Wash. (a, b)</td>
<td>$0</td>
<td>--</td>
</tr>
<tr>
<td>W.Va.</td>
<td>$102</td>
<td>36</td>
</tr>
<tr>
<td>Wis.</td>
<td>$179</td>
<td>17</td>
</tr>
<tr>
<td>Wyo. (a)</td>
<td>$0</td>
<td>--</td>
</tr>
<tr>
<td>D.C.</td>
<td>$667</td>
<td>(1)</td>
</tr>
</tbody>
</table>

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

Source: Census Bureau; Tax Foundation calculations.
**State Gross Receipts Taxes**

*As of January 1, 2018*

<table>
<thead>
<tr>
<th>State</th>
<th>Name of Tax</th>
<th>Range of Rates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Del.</td>
<td>Manufacturers’ &amp; Merchants’ License Tax</td>
<td>0.0945% - 0.7468%</td>
</tr>
<tr>
<td>Nev.</td>
<td>Commerce Tax</td>
<td>0.051% - 0.331%</td>
</tr>
<tr>
<td>Ohio</td>
<td>Commercial Activities Tax (CAT)</td>
<td>0.26%</td>
</tr>
<tr>
<td>Tex.</td>
<td>Margin Tax</td>
<td>0.375% - 3.75%</td>
</tr>
<tr>
<td>Va. (a)</td>
<td>Business/Professional/Occupational License Tax (BPOL)</td>
<td>0.02% - 0.58%</td>
</tr>
<tr>
<td>Wash.</td>
<td>Business &amp; Occupation Tax (B&amp;O)</td>
<td>0.13% - 3.3%</td>
</tr>
</tbody>
</table>

(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.
### TABLE 19. State & Local Sales Tax Rates

*As of January 1, 2018*

<table>
<thead>
<tr>
<th>State</th>
<th>State Tax Rate</th>
<th>Rank</th>
<th>Local Tax Rate (a)</th>
<th>Combined Rate</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ala.</td>
<td>4.00%</td>
<td>40</td>
<td>5.10%</td>
<td>9.10%</td>
<td>5</td>
</tr>
<tr>
<td>Alaska</td>
<td>--</td>
<td>46</td>
<td>1.76%</td>
<td>1.76%</td>
<td>46</td>
</tr>
<tr>
<td>Ariz.</td>
<td>5.60%</td>
<td>28</td>
<td>2.73%</td>
<td>8.33%</td>
<td>11</td>
</tr>
<tr>
<td>Ark.</td>
<td>6.50%</td>
<td>9</td>
<td>2.91%</td>
<td>9.41%</td>
<td>3</td>
</tr>
<tr>
<td>Calif. (b)</td>
<td>7.25%</td>
<td>1</td>
<td>1.29%</td>
<td>8.54%</td>
<td>9</td>
</tr>
<tr>
<td>Colo.</td>
<td>2.90%</td>
<td>45</td>
<td>4.62%</td>
<td>7.52%</td>
<td>16</td>
</tr>
<tr>
<td>Conn.</td>
<td>6.35%</td>
<td>12</td>
<td>--</td>
<td>6.35%</td>
<td>33</td>
</tr>
<tr>
<td>Del.</td>
<td>--</td>
<td>46</td>
<td>--</td>
<td>--</td>
<td>47</td>
</tr>
<tr>
<td>Fla.</td>
<td>6.00%</td>
<td>16</td>
<td>0.80%</td>
<td>6.80%</td>
<td>28</td>
</tr>
<tr>
<td>Ga.</td>
<td>4.00%</td>
<td>40</td>
<td>3.15%</td>
<td>7.15%</td>
<td>20</td>
</tr>
<tr>
<td>Hawaii (c)</td>
<td>4.00%</td>
<td>40</td>
<td>0.35%</td>
<td>4.35%</td>
<td>45</td>
</tr>
<tr>
<td>Idaho</td>
<td>6.00%</td>
<td>16</td>
<td>0.03%</td>
<td>6.03%</td>
<td>37</td>
</tr>
<tr>
<td>Ill.</td>
<td>6.25%</td>
<td>13</td>
<td>2.45%</td>
<td>8.70%</td>
<td>7</td>
</tr>
<tr>
<td>Ind.</td>
<td>7.00%</td>
<td>2</td>
<td>--</td>
<td>7.00%</td>
<td>22</td>
</tr>
<tr>
<td>Iowa</td>
<td>6.00%</td>
<td>16</td>
<td>0.80%</td>
<td>6.80%</td>
<td>27</td>
</tr>
<tr>
<td>Kans.</td>
<td>6.50%</td>
<td>9</td>
<td>2.18%</td>
<td>8.68%</td>
<td>8</td>
</tr>
<tr>
<td>Ky.</td>
<td>6.00%</td>
<td>16</td>
<td>--</td>
<td>6.00%</td>
<td>38</td>
</tr>
<tr>
<td>La.</td>
<td>5.00%</td>
<td>33</td>
<td>5.02%</td>
<td>10.02%</td>
<td>1</td>
</tr>
<tr>
<td>Maine</td>
<td>5.50%</td>
<td>29</td>
<td>--</td>
<td>5.50%</td>
<td>42</td>
</tr>
<tr>
<td>Md.</td>
<td>6.00%</td>
<td>16</td>
<td>--</td>
<td>6.00%</td>
<td>38</td>
</tr>
<tr>
<td>Mass.</td>
<td>6.25%</td>
<td>13</td>
<td>--</td>
<td>6.25%</td>
<td>35</td>
</tr>
<tr>
<td>Mich.</td>
<td>6.00%</td>
<td>16</td>
<td>--</td>
<td>6.00%</td>
<td>38</td>
</tr>
<tr>
<td>Minn.</td>
<td>6.875%</td>
<td>6</td>
<td>0.55%</td>
<td>7.42%</td>
<td>17</td>
</tr>
<tr>
<td>Miss.</td>
<td>7.00%</td>
<td>2</td>
<td>0.07%</td>
<td>7.07%</td>
<td>21</td>
</tr>
<tr>
<td>Mo.</td>
<td>4.225%</td>
<td>39</td>
<td>3.80%</td>
<td>8.03%</td>
<td>14</td>
</tr>
<tr>
<td>Mont. (d)</td>
<td>--</td>
<td>46</td>
<td>--</td>
<td>--</td>
<td>47</td>
</tr>
<tr>
<td>Nebr.</td>
<td>5.50%</td>
<td>29</td>
<td>1.39%</td>
<td>6.89%</td>
<td>25</td>
</tr>
<tr>
<td>Nev.</td>
<td>6.85%</td>
<td>7</td>
<td>1.29%</td>
<td>8.14%</td>
<td>13</td>
</tr>
<tr>
<td>N.H.</td>
<td>--</td>
<td>46</td>
<td>--</td>
<td>--</td>
<td>47</td>
</tr>
<tr>
<td>N.J. (e)</td>
<td>6.625%</td>
<td>8</td>
<td>-0.03%</td>
<td>6.60%</td>
<td>30</td>
</tr>
<tr>
<td>N.M. (c)</td>
<td>5.125%</td>
<td>32</td>
<td>2.54%</td>
<td>7.66%</td>
<td>15</td>
</tr>
<tr>
<td>N.Y.</td>
<td>4.00%</td>
<td>40</td>
<td>4.49%</td>
<td>8.49%</td>
<td>10</td>
</tr>
<tr>
<td>N.C.</td>
<td>4.75%</td>
<td>36</td>
<td>2.20%</td>
<td>6.95%</td>
<td>24</td>
</tr>
<tr>
<td>N.D. (c)</td>
<td>5.00%</td>
<td>33</td>
<td>1.80%</td>
<td>6.80%</td>
<td>26</td>
</tr>
<tr>
<td>Ohio</td>
<td>5.75%</td>
<td>27</td>
<td>1.40%</td>
<td>7.15%</td>
<td>19</td>
</tr>
</tbody>
</table>
### State & Local Sales Tax Rates

*As of January 1, 2018*

<table>
<thead>
<tr>
<th>State</th>
<th>State Tax Rate</th>
<th>Avg. Local Tax Rate (a)</th>
<th>Combined Rate</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>Okla.</td>
<td>4.50%</td>
<td>4.41%</td>
<td>8.91%</td>
<td>6</td>
</tr>
<tr>
<td>Ore.</td>
<td>--</td>
<td>--</td>
<td>--</td>
<td>47</td>
</tr>
<tr>
<td>Pa.</td>
<td>6.00%</td>
<td>0.34%</td>
<td>6.34%</td>
<td>34</td>
</tr>
<tr>
<td>R.I.</td>
<td>7.00%</td>
<td>--</td>
<td>7.00%</td>
<td>22</td>
</tr>
<tr>
<td>S.C.</td>
<td>6.00%</td>
<td>1.37%</td>
<td>7.37%</td>
<td>18</td>
</tr>
<tr>
<td>S.D. (c)</td>
<td>4.50%</td>
<td>1.90%</td>
<td>6.40%</td>
<td>31</td>
</tr>
<tr>
<td>Tenn.</td>
<td>7.00%</td>
<td>2.46%</td>
<td>9.46%</td>
<td>2</td>
</tr>
<tr>
<td>Tex.</td>
<td>6.25%</td>
<td>1.92%</td>
<td>8.17%</td>
<td>12</td>
</tr>
<tr>
<td>Utah (b)</td>
<td>5.95%</td>
<td>0.82%</td>
<td>6.77%</td>
<td>29</td>
</tr>
<tr>
<td>Vt.</td>
<td>6.00%</td>
<td>0.18%</td>
<td>6.18%</td>
<td>36</td>
</tr>
<tr>
<td>Va. (b)</td>
<td>5.30%</td>
<td>0.33%</td>
<td>5.63%</td>
<td>41</td>
</tr>
<tr>
<td>Wash.</td>
<td>6.50%</td>
<td>2.68%</td>
<td>9.18%</td>
<td>4</td>
</tr>
<tr>
<td>W.Va.</td>
<td>6.00%</td>
<td>0.37%</td>
<td>6.37%</td>
<td>32</td>
</tr>
<tr>
<td>Wis.</td>
<td>5.00%</td>
<td>0.42%</td>
<td>5.42%</td>
<td>44</td>
</tr>
<tr>
<td>Wyo.</td>
<td>4.00%</td>
<td>1.46%</td>
<td>5.46%</td>
<td>43</td>
</tr>
<tr>
<td>D.C.</td>
<td>5.75%</td>
<td>--</td>
<td>5.75%</td>
<td>(41)</td>
</tr>
</tbody>
</table>

(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 (1.25%), Utah (1.25%), Virginia (1%), we include these in their state sales tax.

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

(d) Special taxes in local resort areas are not counted here.

(e) Salem County is not subject to the statewide sales tax rate and collects a local rate of 3.3125%. New Jersey’s 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.

Sources: Sales Tax Clearinghouse, Tax Foundation calculations, State Revenue Department websites
Sales Taxes

State General Sales Tax Collections per Capita

Fiscal Year 2016

<table>
<thead>
<tr>
<th>State</th>
<th>Collections per Capita</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>U.S.</td>
<td>$898</td>
<td></td>
</tr>
<tr>
<td>Ala.</td>
<td>$534</td>
<td>42</td>
</tr>
<tr>
<td>Alaska (a)</td>
<td>$0</td>
<td>--</td>
</tr>
<tr>
<td>Ariz.</td>
<td>$964</td>
<td>22</td>
</tr>
<tr>
<td>Ark.</td>
<td>$1,109</td>
<td>8</td>
</tr>
<tr>
<td>Calif.</td>
<td>$997</td>
<td>21</td>
</tr>
<tr>
<td>Colo.</td>
<td>$514</td>
<td>44</td>
</tr>
<tr>
<td>Conn.</td>
<td>$1,046</td>
<td>15</td>
</tr>
<tr>
<td>Del. (a)</td>
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<td>--</td>
</tr>
<tr>
<td>Fla.</td>
<td>$1,079</td>
<td>12</td>
</tr>
<tr>
<td>Ga.</td>
<td>$531</td>
<td>43</td>
</tr>
<tr>
<td>Hawaii (b)</td>
<td>$2,244</td>
<td>1</td>
</tr>
<tr>
<td>Idaho</td>
<td>$928</td>
<td>24</td>
</tr>
<tr>
<td>Ill.</td>
<td>$707</td>
<td>33</td>
</tr>
<tr>
<td>Ind.</td>
<td>$1,101</td>
<td>10</td>
</tr>
<tr>
<td>Iowa</td>
<td>$1,010</td>
<td>19</td>
</tr>
<tr>
<td>Kans.</td>
<td>$1,114</td>
<td>7</td>
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<tr>
<td>Ky.</td>
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<td>30</td>
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<tr>
<td>La.</td>
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<tr>
<td>Maine</td>
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<tr>
<td>Md.</td>
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<td>25</td>
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<tr>
<td>Minn.</td>
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<td>18</td>
</tr>
<tr>
<td>Miss.</td>
<td>$1,105</td>
<td>9</td>
</tr>
<tr>
<td>Mo.</td>
<td>$581</td>
<td>41</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>State</th>
<th>Collections per Capita</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mont. (a)</td>
<td>$0</td>
<td>--</td>
</tr>
<tr>
<td>Nebr.</td>
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<tr>
<td>Nev.</td>
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<td>N.H. (a)</td>
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</tr>
<tr>
<td>N.J.</td>
<td>$1,032</td>
<td>16</td>
</tr>
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<td>N.M. (b)</td>
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<td>20</td>
</tr>
<tr>
<td>N.Y.</td>
<td>$682</td>
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</tr>
<tr>
<td>N.C.</td>
<td>$708</td>
<td>32</td>
</tr>
<tr>
<td>N.D. (b)</td>
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</tr>
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<td>Ohio</td>
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</tr>
<tr>
<td>Okla.</td>
<td>$630</td>
<td>39</td>
</tr>
<tr>
<td>Ore. (a)</td>
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<td>29</td>
</tr>
<tr>
<td>R.I.</td>
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<td>26</td>
</tr>
<tr>
<td>S.C.</td>
<td>$659</td>
<td>38</td>
</tr>
<tr>
<td>S.D. (b)</td>
<td>$1,124</td>
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</tr>
<tr>
<td>Tenn.</td>
<td>$1,054</td>
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</tr>
<tr>
<td>Tex.</td>
<td>$1,151</td>
<td>5</td>
</tr>
<tr>
<td>Utah</td>
<td>$684</td>
<td>35</td>
</tr>
<tr>
<td>Vt.</td>
<td>$596</td>
<td>40</td>
</tr>
<tr>
<td>Va.</td>
<td>$467</td>
<td>45</td>
</tr>
<tr>
<td>Wash.</td>
<td>$1,862</td>
<td>2</td>
</tr>
<tr>
<td>W.Va.</td>
<td>$704</td>
<td>34</td>
</tr>
<tr>
<td>Wis.</td>
<td>$876</td>
<td>28</td>
</tr>
<tr>
<td>Wyo.</td>
<td>$1,097</td>
<td>11</td>
</tr>
</tbody>
</table>

(a) No state-level general sales tax.
(b) The sales taxes in Hawaii, New Mexico, North Dakota, 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 state-local combined data. See Table 18 for information on gross receipts taxes. See Table 43 for average people per household by state.

Source: Census Bureau; Tax Foundation calculations.
### State & Local General Sales Tax Collections per Capita

**Fiscal Year 2015**

<table>
<thead>
<tr>
<th>State</th>
<th>Collections per Capita</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>U.S.</td>
<td>$1,146</td>
<td></td>
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<tr>
<td>Alaska</td>
<td>$313</td>
<td>47</td>
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<tr>
<td>Ariz.</td>
<td>$1,359</td>
<td>13</td>
</tr>
<tr>
<td>Ark.</td>
<td>$1,433</td>
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<tr>
<td>Calif.</td>
<td>$1,276</td>
<td>15</td>
</tr>
<tr>
<td>Colo.</td>
<td>$1,208</td>
<td>18</td>
</tr>
<tr>
<td>Conn.</td>
<td>$1,137</td>
<td>23</td>
</tr>
<tr>
<td>Del.</td>
<td>$0</td>
<td>--</td>
</tr>
<tr>
<td>Fla.</td>
<td>$1,178</td>
<td>19</td>
</tr>
<tr>
<td>Ga.</td>
<td>$900</td>
<td>36</td>
</tr>
<tr>
<td>Hawaii</td>
<td>$2,247</td>
<td>1</td>
</tr>
<tr>
<td>Idaho</td>
<td>$896</td>
<td>37</td>
</tr>
<tr>
<td>Ill.</td>
<td>$1,015</td>
<td>28</td>
</tr>
<tr>
<td>Ind.</td>
<td>$1,100</td>
<td>24</td>
</tr>
<tr>
<td>Iowa</td>
<td>$1,075</td>
<td>25</td>
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<tr>
<td>Kans.</td>
<td>$1,381</td>
<td>12</td>
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<tr>
<td>Ky.</td>
<td>$738</td>
<td>42</td>
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<tr>
<td>La.</td>
<td>$1,521</td>
<td>8</td>
</tr>
<tr>
<td>Maine</td>
<td>$965</td>
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<tr>
<td>Md.</td>
<td>$734</td>
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</tr>
<tr>
<td>Mass.</td>
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</tr>
<tr>
<td>Mich.</td>
<td>$928</td>
<td>33</td>
</tr>
<tr>
<td>Minn.</td>
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</tr>
<tr>
<td>Miss.</td>
<td>$1,144</td>
<td>21</td>
</tr>
<tr>
<td>Mo.</td>
<td>$966</td>
<td>29</td>
</tr>
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</table>

<table>
<thead>
<tr>
<th>State</th>
<th>Collections per Capita</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mont.</td>
<td>$0</td>
<td>--</td>
</tr>
<tr>
<td>Nebr.</td>
<td>$1,139</td>
<td>22</td>
</tr>
<tr>
<td>Nev.</td>
<td>$1,629</td>
<td>5</td>
</tr>
<tr>
<td>N.H.</td>
<td>$0</td>
<td>--</td>
</tr>
<tr>
<td>N.J.</td>
<td>$1,021</td>
<td>27</td>
</tr>
<tr>
<td>N.M.</td>
<td>$1,554</td>
<td>6</td>
</tr>
<tr>
<td>N.Y.</td>
<td>$1,457</td>
<td>10</td>
</tr>
<tr>
<td>N.C.</td>
<td>$942</td>
<td>31</td>
</tr>
<tr>
<td>N.D.</td>
<td>$2,129</td>
<td>3</td>
</tr>
<tr>
<td>Ohio</td>
<td>$1,219</td>
<td>17</td>
</tr>
<tr>
<td>Okla.</td>
<td>$1,221</td>
<td>16</td>
</tr>
<tr>
<td>Ore.</td>
<td>$0</td>
<td>--</td>
</tr>
<tr>
<td>Pa.</td>
<td>$838</td>
<td>40</td>
</tr>
<tr>
<td>R.I.</td>
<td>$908</td>
<td>35</td>
</tr>
<tr>
<td>S.C.</td>
<td>$825</td>
<td>41</td>
</tr>
<tr>
<td>S.D.</td>
<td>$1,553</td>
<td>7</td>
</tr>
<tr>
<td>Tenn.</td>
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<td>14</td>
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<tr>
<td>Tex.</td>
<td>$1,495</td>
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<tr>
<td>Utah</td>
<td>$880</td>
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</tr>
<tr>
<td>Vt.</td>
<td>$605</td>
<td>46</td>
</tr>
<tr>
<td>Va.</td>
<td>$609</td>
<td>45</td>
</tr>
<tr>
<td>Wash.</td>
<td>$2,187</td>
<td>2</td>
</tr>
<tr>
<td>W.Va.</td>
<td>$710</td>
<td>44</td>
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<tr>
<td>Wis.</td>
<td>$915</td>
<td>34</td>
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<tr>
<td>Wyo.</td>
<td>$1,791</td>
<td>4</td>
</tr>
<tr>
<td>D.C.</td>
<td>$1,958</td>
<td>(4)</td>
</tr>
</tbody>
</table>

**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 average people per household by state.

**Source:** Census Bureau; Tax Foundation calculations.
# State Sales Tax Breadth

*Fiscal Year 2016*

<table>
<thead>
<tr>
<th>State</th>
<th>Sales Tax Breadth</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ala.</td>
<td>36%</td>
<td>23</td>
</tr>
<tr>
<td>Alaska</td>
<td>--</td>
<td>--</td>
</tr>
<tr>
<td>Ariz.</td>
<td>40%</td>
<td>11</td>
</tr>
<tr>
<td>Ark.</td>
<td>43%</td>
<td>8</td>
</tr>
<tr>
<td>Calif.</td>
<td>27%</td>
<td>35</td>
</tr>
<tr>
<td>Colo.</td>
<td>34%</td>
<td>30</td>
</tr>
<tr>
<td>Conn.</td>
<td>23%</td>
<td>42</td>
</tr>
<tr>
<td>Del.</td>
<td>--</td>
<td>--</td>
</tr>
<tr>
<td>Fla.</td>
<td>39%</td>
<td>14</td>
</tr>
<tr>
<td>Ga.</td>
<td>32%</td>
<td>31</td>
</tr>
<tr>
<td>Hawaii (a)</td>
<td>107%</td>
<td>1</td>
</tr>
<tr>
<td>Idaho</td>
<td>39%</td>
<td>13</td>
</tr>
<tr>
<td>Ill.</td>
<td>23%</td>
<td>44</td>
</tr>
<tr>
<td>Ind.</td>
<td>38%</td>
<td>17</td>
</tr>
<tr>
<td>Iowa</td>
<td>36%</td>
<td>22</td>
</tr>
<tr>
<td>Kans.</td>
<td>35%</td>
<td>26</td>
</tr>
<tr>
<td>Ky.</td>
<td>38%</td>
<td>18</td>
</tr>
<tr>
<td>La.</td>
<td>39%</td>
<td>16</td>
</tr>
<tr>
<td>Maine</td>
<td>42%</td>
<td>9</td>
</tr>
<tr>
<td>Md.</td>
<td>26%</td>
<td>38</td>
</tr>
<tr>
<td>Mass.</td>
<td>22%</td>
<td>45</td>
</tr>
<tr>
<td>Mich.</td>
<td>42%</td>
<td>10</td>
</tr>
<tr>
<td>Minn.</td>
<td>36%</td>
<td>21</td>
</tr>
<tr>
<td>Miss.</td>
<td>44%</td>
<td>7</td>
</tr>
<tr>
<td>Mo.</td>
<td>31%</td>
<td>32</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>State</th>
<th>Sales Tax Breadth</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mont.</td>
<td>--</td>
<td>--</td>
</tr>
<tr>
<td>Nebr.</td>
<td>34%</td>
<td>29</td>
</tr>
<tr>
<td>Nev.</td>
<td>49%</td>
<td>6</td>
</tr>
<tr>
<td>N.H.</td>
<td>--</td>
<td>--</td>
</tr>
<tr>
<td>N.J.</td>
<td>24%</td>
<td>41</td>
</tr>
<tr>
<td>N.M. (a)</td>
<td>54%</td>
<td>4</td>
</tr>
<tr>
<td>N.Y.</td>
<td>27%</td>
<td>36</td>
</tr>
<tr>
<td>N.C.</td>
<td>36%</td>
<td>25</td>
</tr>
<tr>
<td>N.D. (a)</td>
<td>54%</td>
<td>3</td>
</tr>
<tr>
<td>Ohio</td>
<td>35%</td>
<td>27</td>
</tr>
<tr>
<td>Okla.</td>
<td>31%</td>
<td>33</td>
</tr>
<tr>
<td>Ore.</td>
<td>--</td>
<td>--</td>
</tr>
<tr>
<td>Pa.</td>
<td>26%</td>
<td>37</td>
</tr>
<tr>
<td>R.I.</td>
<td>26%</td>
<td>39</td>
</tr>
<tr>
<td>S.C.</td>
<td>28%</td>
<td>34</td>
</tr>
<tr>
<td>S.D. (a)</td>
<td>64%</td>
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<tr>
<td>Tenn.</td>
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<td>28</td>
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<tr>
<td>Tex.</td>
<td>40%</td>
<td>12</td>
</tr>
<tr>
<td>Utah</td>
<td>36%</td>
<td>24</td>
</tr>
<tr>
<td>Vt.</td>
<td>25%</td>
<td>40</td>
</tr>
<tr>
<td>Va.</td>
<td>23%</td>
<td>43</td>
</tr>
<tr>
<td>Wash.</td>
<td>39%</td>
<td>15</td>
</tr>
<tr>
<td>W.Va.</td>
<td>36%</td>
<td>20</td>
</tr>
<tr>
<td>Wis.</td>
<td>37%</td>
<td>19</td>
</tr>
<tr>
<td>Wyo.</td>
<td>50%</td>
<td>5</td>
</tr>
</tbody>
</table>

(a) The sales taxes in Hawaii, New Mexico, North Dakota, 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).
## State Gasoline Tax Rates (Cents per Gallon)

*As of January 1, 2018*

<table>
<thead>
<tr>
<th>State</th>
<th>Excise Tax</th>
<th>Other Taxes and Fees</th>
<th>Total</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
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<td></td>
<td></td>
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<tr>
<td>Ala.</td>
<td>18.00¢</td>
<td>2.91¢</td>
<td>20.91¢</td>
<td>41</td>
</tr>
<tr>
<td>Alaska</td>
<td>8.95¢</td>
<td>3.35¢</td>
<td>12.30¢</td>
<td>50</td>
</tr>
<tr>
<td>Ariz.</td>
<td>18.00¢</td>
<td>1.00¢</td>
<td>19.00¢</td>
<td>45</td>
</tr>
<tr>
<td>Ark.</td>
<td>21.50¢</td>
<td>0.30¢</td>
<td>21.80¢</td>
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</tr>
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<td>Calif.</td>
<td>41.70¢</td>
<td>11.79¢</td>
<td>53.49¢</td>
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<tr>
<td>Colo.</td>
<td>22.00¢</td>
<td>0.00¢</td>
<td>22.00¢</td>
<td>39</td>
</tr>
<tr>
<td>Conn.</td>
<td>25.00¢</td>
<td>14.30¢</td>
<td>39.30¢</td>
<td>9</td>
</tr>
<tr>
<td>Del.</td>
<td>23.00¢</td>
<td>0.00¢</td>
<td>23.00¢</td>
<td>36</td>
</tr>
<tr>
<td>Fla.</td>
<td>4.00¢</td>
<td>37.59¢</td>
<td>41.59¢</td>
<td>8</td>
</tr>
<tr>
<td>Ga.</td>
<td>26.80¢</td>
<td>4.79¢</td>
<td>31.59¢</td>
<td>21</td>
</tr>
<tr>
<td>Hawaii</td>
<td>17.00¢</td>
<td>29.03¢</td>
<td>46.03¢</td>
<td>4</td>
</tr>
<tr>
<td>Idaho</td>
<td>32.00¢</td>
<td>1.00¢</td>
<td>33.00¢</td>
<td>18</td>
</tr>
<tr>
<td>Ill.</td>
<td>19.00¢</td>
<td>16.22¢</td>
<td>35.22¢</td>
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</tr>
<tr>
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<td>13.90¢</td>
<td>41.90¢</td>
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</tr>
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<td>Iowa</td>
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<td>0.00¢</td>
<td>30.50¢</td>
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</tr>
<tr>
<td>Kans.</td>
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<td>0.03¢</td>
<td>24.03¢</td>
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<tr>
<td>Ky.</td>
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<td>1.40¢</td>
<td>26.00¢</td>
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</tr>
<tr>
<td>La.</td>
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<td>0.01¢</td>
<td>20.01¢</td>
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</tr>
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<td>0.01¢</td>
<td>30.01¢</td>
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<tr>
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<td>Mich.</td>
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<td>16.08¢</td>
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</tr>
<tr>
<td>Minn.</td>
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<td>0.10¢</td>
<td>28.60¢</td>
<td>28</td>
</tr>
<tr>
<td>Miss.</td>
<td>18.00¢</td>
<td>0.79¢</td>
<td>18.79¢</td>
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</tr>
<tr>
<td>Mo.</td>
<td>17.00¢</td>
<td>0.35¢</td>
<td>17.35¢</td>
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</tr>
<tr>
<td>Mont.</td>
<td>31.50¢</td>
<td>0.75¢</td>
<td>32.25¢</td>
<td>20</td>
</tr>
<tr>
<td>Nebr.</td>
<td>28.40¢</td>
<td>0.90¢</td>
<td>29.30¢</td>
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<tr>
<td>Nev.</td>
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<td>10.52¢</td>
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</tr>
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<td>26.60¢</td>
<td>37.10¢</td>
<td>10</td>
</tr>
<tr>
<td>N.M.</td>
<td>17.00¢</td>
<td>1.88¢</td>
<td>18.88¢</td>
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</tr>
<tr>
<td>N.Y.</td>
<td>8.05¢</td>
<td>36.25¢</td>
<td>44.30¢</td>
<td>5</td>
</tr>
<tr>
<td>N.C.</td>
<td>35.10¢</td>
<td>0.25¢</td>
<td>35.35¢</td>
<td>13</td>
</tr>
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</table>
## State Gasoline Tax Rates (Cents per Gallon)

*As of January 1, 2018*

<table>
<thead>
<tr>
<th>State</th>
<th>Excise Tax</th>
<th>Other Taxes and Fees</th>
<th>Total</th>
<th>Rank</th>
</tr>
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<td>23.00¢</td>
<td>36</td>
</tr>
<tr>
<td>Ohio</td>
<td>28.00¢</td>
<td>0.01¢</td>
<td>28.01¢</td>
<td>29</td>
</tr>
<tr>
<td>Okla.</td>
<td>16.00¢</td>
<td>1.00¢</td>
<td>17.00¢</td>
<td>49</td>
</tr>
<tr>
<td>Ore.</td>
<td>34.00¢</td>
<td>2.77¢</td>
<td>36.77¢</td>
<td>11</td>
</tr>
<tr>
<td>Pa.</td>
<td>0.00¢</td>
<td>58.70¢</td>
<td>58.70¢</td>
<td>1</td>
</tr>
<tr>
<td>R.I.</td>
<td>33.00¢</td>
<td>1.00¢</td>
<td>34.00¢</td>
<td>15</td>
</tr>
<tr>
<td>S.C.</td>
<td>20.00¢</td>
<td>0.75¢</td>
<td>20.75¢</td>
<td>42</td>
</tr>
<tr>
<td>S.D.</td>
<td>28.00¢</td>
<td>2.00¢</td>
<td>30.00¢</td>
<td>25</td>
</tr>
<tr>
<td>Tenn.</td>
<td>24.00¢</td>
<td>1.40¢</td>
<td>25.40¢</td>
<td>32</td>
</tr>
<tr>
<td>Tex.</td>
<td>20.00¢</td>
<td>0.00¢</td>
<td>20.00¢</td>
<td>44</td>
</tr>
<tr>
<td>Utah</td>
<td>29.40¢</td>
<td>0.01¢</td>
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<td>26</td>
</tr>
<tr>
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<td>12.10¢</td>
<td>18.62¢</td>
<td>30.72¢</td>
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</tr>
<tr>
<td>Va.</td>
<td>19.90¢</td>
<td>2.50¢</td>
<td>22.40¢</td>
<td>38</td>
</tr>
<tr>
<td>Wash.</td>
<td>49.40¢</td>
<td>0.00¢</td>
<td>49.40¢</td>
<td>3</td>
</tr>
<tr>
<td>W.Va.</td>
<td>20.50¢</td>
<td>15.20¢</td>
<td>35.70¢</td>
<td>12</td>
</tr>
<tr>
<td>Wis.</td>
<td>30.90¢</td>
<td>2.00¢</td>
<td>32.90¢</td>
<td>19</td>
</tr>
<tr>
<td>Wyo.</td>
<td>23.00¢</td>
<td>1.00¢</td>
<td>24.00¢</td>
<td>34</td>
</tr>
<tr>
<td>D.C.</td>
<td>23.50¢</td>
<td>0.00¢</td>
<td>23.50¢</td>
<td>(32)</td>
</tr>
</tbody>
</table>

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

*Fiscal Year 2015*

<table>
<thead>
<tr>
<th>State</th>
<th>Gasoline &amp; License Taxes</th>
<th>Rank</th>
<th>Tolls &amp; User Fees</th>
<th>Total: Tolls, User Fees, &amp; User Taxes</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>U.S.</td>
<td>41.7%</td>
<td></td>
<td>10.2%</td>
<td>52.0%</td>
<td></td>
</tr>
<tr>
<td>Ala.</td>
<td>36.6%</td>
<td>30</td>
<td>0.5%</td>
<td>37.1%</td>
<td>40</td>
</tr>
<tr>
<td>Alaska</td>
<td>7.9%</td>
<td>50</td>
<td>5.3%</td>
<td>13.2%</td>
<td>50</td>
</tr>
<tr>
<td>Ariz.</td>
<td>44.2%</td>
<td>18</td>
<td>1.0%</td>
<td>45.2%</td>
<td>27</td>
</tr>
<tr>
<td>Ark.</td>
<td>36.6%</td>
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<td>0.5%</td>
<td>37.0%</td>
<td>42</td>
</tr>
<tr>
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<td>4.5%</td>
<td>62.7%</td>
<td>8</td>
</tr>
<tr>
<td>Colo.</td>
<td>44.5%</td>
<td>16</td>
<td>6.8%</td>
<td>51.3%</td>
<td>18</td>
</tr>
<tr>
<td>Conn.</td>
<td>37.0%</td>
<td>29</td>
<td>0.1%</td>
<td>37.1%</td>
<td>40</td>
</tr>
<tr>
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<td>45.6%</td>
<td>72.3%</td>
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</tr>
<tr>
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<td>18.4%</td>
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</tr>
<tr>
<td>Ga.</td>
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<td>0.4%</td>
<td>42.5%</td>
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</tr>
<tr>
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<td>0.9%</td>
<td>64.0%</td>
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</tr>
<tr>
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<tr>
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<tr>
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</tr>
<tr>
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</tr>
<tr>
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<td>21.2%</td>
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</tr>
<tr>
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<td>22</td>
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<tr>
<td>Mich.</td>
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<td>6</td>
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<td>60.0%</td>
<td>11</td>
</tr>
<tr>
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<td>2.8%</td>
<td>39.3%</td>
<td>37</td>
</tr>
<tr>
<td>Miss.</td>
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<td>1.0%</td>
<td>38.2%</td>
<td>39</td>
</tr>
<tr>
<td>Mo.</td>
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<td>0.8%</td>
<td>41.1%</td>
<td>33</td>
</tr>
<tr>
<td>Mont.</td>
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<td>2.6%</td>
<td>43.2%</td>
<td>29</td>
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<tr>
<td>Nebr.</td>
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<td>2.5%</td>
<td>39.7%</td>
<td>36</td>
</tr>
<tr>
<td>Nev.</td>
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<td>15</td>
<td>0.9%</td>
<td>45.8%</td>
<td>26</td>
</tr>
<tr>
<td>N.H.</td>
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<td>12.2%</td>
<td>48.0%</td>
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</tr>
<tr>
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<td>69.0%</td>
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<td>1.1%</td>
<td>33.6%</td>
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<tr>
<td>N.Y.</td>
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<td>35.5%</td>
<td>63.6%</td>
<td>7</td>
</tr>
<tr>
<td>State</td>
<td>Gasoline &amp; License Taxes</td>
<td>Rank</td>
<td>Tolls &amp; User Fees</td>
<td>Total: Tolls, User Fees, &amp; User Taxes</td>
<td>Rank</td>
</tr>
<tr>
<td>---------</td>
<td>--------------------------</td>
<td>------</td>
<td>------------------</td>
<td>-------------------------------------</td>
<td>------</td>
</tr>
<tr>
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<td>0.3%</td>
<td>64.6%</td>
<td>4</td>
</tr>
<tr>
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<td>1.7%</td>
<td>22.9%</td>
<td>48</td>
</tr>
<tr>
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<td>9</td>
<td>5.4%</td>
<td>52.0%</td>
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</tr>
<tr>
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<td>13</td>
<td>9.7%</td>
<td>55.9%</td>
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</tr>
<tr>
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<td>3.8%</td>
<td>64.6%</td>
<td>4</td>
</tr>
<tr>
<td>Pa.</td>
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<td>11.6%</td>
<td>50.8%</td>
<td>19</td>
</tr>
<tr>
<td>R.I.</td>
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<td>8.3%</td>
<td>41.1%</td>
<td>33</td>
</tr>
<tr>
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<td>3.8%</td>
<td>55.9%</td>
<td>14</td>
</tr>
<tr>
<td>S.D.</td>
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<td>1.0%</td>
<td>27.3%</td>
<td>47</td>
</tr>
<tr>
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<td>58.3%</td>
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</tr>
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<td>14.2%</td>
<td>60.7%</td>
<td>10</td>
</tr>
<tr>
<td>Utah</td>
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<td>3.5%</td>
<td>50.0%</td>
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</tr>
<tr>
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<td>0.5%</td>
<td>21.4%</td>
<td>49</td>
</tr>
<tr>
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<td>37</td>
<td>6.9%</td>
<td>40.8%</td>
<td>35</td>
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<tr>
<td>Wash.</td>
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<td>11.0%</td>
<td>56.5%</td>
<td>13</td>
</tr>
<tr>
<td>W.Va.</td>
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<td>25</td>
<td>8.6%</td>
<td>46.7%</td>
<td>24</td>
</tr>
<tr>
<td>Wis.</td>
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<td>36</td>
<td>4.0%</td>
<td>38.4%</td>
<td>38</td>
</tr>
<tr>
<td>Wyo.</td>
<td>30.1%</td>
<td>43</td>
<td>2.0%</td>
<td>32.1%</td>
<td>46</td>
</tr>
<tr>
<td>D.C.</td>
<td>13.4%</td>
<td>(49)</td>
<td>0.0%</td>
<td>13.4%</td>
<td>(46)</td>
</tr>
</tbody>
</table>

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 25.

## State Cigarette Excise Tax Rates (Dollars per 20-pack)

**As of January 1, 2018**

<table>
<thead>
<tr>
<th>State</th>
<th>Tax Rate</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fed.</td>
<td>$1.0066</td>
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<tr>
<td>Alaska</td>
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<td>14</td>
</tr>
<tr>
<td>Ariz.</td>
<td>$2.00</td>
<td>14</td>
</tr>
<tr>
<td>Ark.</td>
<td>$1.15</td>
<td>33</td>
</tr>
<tr>
<td>Calif.</td>
<td>$2.87</td>
<td>9</td>
</tr>
<tr>
<td>Colo.</td>
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<td>37</td>
</tr>
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<tr>
<td>Del.</td>
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<td>13</td>
</tr>
<tr>
<td>Fla.</td>
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</tr>
<tr>
<td>Ga.</td>
<td>$0.37</td>
<td>48</td>
</tr>
<tr>
<td>Hawaii</td>
<td>$3.20</td>
<td>5</td>
</tr>
<tr>
<td>Idaho</td>
<td>$0.57</td>
<td>44</td>
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<tr>
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<td>19</td>
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<td>Ind.</td>
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<tr>
<td>Kans.</td>
<td>$1.29</td>
<td>31</td>
</tr>
<tr>
<td>Ky.</td>
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<td>42</td>
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<tr>
<td>La.</td>
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<tr>
<td>Maine</td>
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<td>14</td>
</tr>
<tr>
<td>Md.</td>
<td>$2.00</td>
<td>14</td>
</tr>
<tr>
<td>Mass.</td>
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<td>4</td>
</tr>
<tr>
<td>Mich.</td>
<td>$2.00</td>
<td>14</td>
</tr>
<tr>
<td>Minn.</td>
<td>$3.04</td>
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</tr>
<tr>
<td>Miss.</td>
<td>$0.68</td>
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</tr>
<tr>
<td>Mo.</td>
<td>$0.17</td>
<td>50</td>
</tr>
<tr>
<td>Mont.</td>
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</tr>
<tr>
<td>Nebr.</td>
<td>$0.64</td>
<td>40</td>
</tr>
<tr>
<td>Nev.</td>
<td>$1.80</td>
<td>20</td>
</tr>
<tr>
<td>N.H.</td>
<td>$1.78</td>
<td>21</td>
</tr>
<tr>
<td>N.J.</td>
<td>$2.70</td>
<td>10</td>
</tr>
<tr>
<td>N.M.</td>
<td>$1.66</td>
<td>24</td>
</tr>
<tr>
<td>N.Y.</td>
<td>$4.35</td>
<td>1</td>
</tr>
<tr>
<td>N.C.</td>
<td>$0.45</td>
<td>46</td>
</tr>
<tr>
<td>N.D.</td>
<td>$0.44</td>
<td>47</td>
</tr>
<tr>
<td>Ohio</td>
<td>$1.60</td>
<td>25</td>
</tr>
<tr>
<td>Okla.</td>
<td>$1.03</td>
<td>35</td>
</tr>
<tr>
<td>Ore.</td>
<td>$1.33</td>
<td>30</td>
</tr>
<tr>
<td>Pa.</td>
<td>$2.60</td>
<td>11</td>
</tr>
<tr>
<td>R.I.</td>
<td>$4.25</td>
<td>3</td>
</tr>
<tr>
<td>S.C.</td>
<td>$0.57</td>
<td>44</td>
</tr>
<tr>
<td>S.D.</td>
<td>$1.53</td>
<td>26</td>
</tr>
<tr>
<td>Tenn.</td>
<td>$0.62</td>
<td>41</td>
</tr>
<tr>
<td>Tex.</td>
<td>$1.41</td>
<td>27</td>
</tr>
<tr>
<td>Utah</td>
<td>$1.70</td>
<td>22</td>
</tr>
<tr>
<td>Vt.</td>
<td>$3.08</td>
<td>6</td>
</tr>
<tr>
<td>Va.</td>
<td>$0.30</td>
<td>49</td>
</tr>
<tr>
<td>Wash.</td>
<td>$3.025</td>
<td>8</td>
</tr>
<tr>
<td>W.Va.</td>
<td>$1.20</td>
<td>32</td>
</tr>
<tr>
<td>Wis.</td>
<td>$2.52</td>
<td>12</td>
</tr>
<tr>
<td>Wyo.</td>
<td>$0.60</td>
<td>42</td>
</tr>
<tr>
<td>D.C.</td>
<td>$2.50</td>
<td>(11)</td>
</tr>
</tbody>
</table>

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: Bloomberg BNA; state statutes.
### State & Local Vapor Excise Tax Rates

**As of January 1, 2018**

<table>
<thead>
<tr>
<th>State</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alaska</td>
<td>45% of wholesale (a); 55% of wholesale (b)</td>
</tr>
<tr>
<td>Calif.</td>
<td>65.08% of wholesale</td>
</tr>
<tr>
<td>Del.</td>
<td>$0.05/ml</td>
</tr>
<tr>
<td>Ill.</td>
<td>$0.80/unit plus $0.55/ml (c); $0.20/ml (d)</td>
</tr>
<tr>
<td>Kans.</td>
<td>$0.05/ml</td>
</tr>
<tr>
<td>La.</td>
<td>$0.05/ml</td>
</tr>
<tr>
<td>Md.</td>
<td>30% of wholesale (e)</td>
</tr>
<tr>
<td>Minn.</td>
<td>95% of wholesale (f)</td>
</tr>
<tr>
<td>N.C.</td>
<td>$0.05/ml</td>
</tr>
<tr>
<td>Pa.</td>
<td>40% of wholesale</td>
</tr>
<tr>
<td>W.Va.</td>
<td>$0.075/ml</td>
</tr>
<tr>
<td>D.C.</td>
<td>60% of wholesale</td>
</tr>
</tbody>
</table>

(a) Tax is only applicable in Juneau, NW Arctic Borough, and Petersburg.
(b) Tax is only applicable in Mat-Su Valley.
(c) Tax is only applicable in the city of Chicago.
(d) Tax is only applicable in Cook County.
(e) Tax is only applicable in Montgomery County.
(f) 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.
## State Recreational Marijuana Excise Tax Rates

**As of January 1, 2018**

<table>
<thead>
<tr>
<th>State</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alaska</td>
<td>$50/ounce</td>
</tr>
<tr>
<td>Calif.</td>
<td>15% sales tax (gross receipts)</td>
</tr>
<tr>
<td></td>
<td>$9.25/oz flowers &amp; $2.75/oz leaves cultivation tax</td>
</tr>
<tr>
<td>Colo.</td>
<td>15% excise tax (average retail market rate)</td>
</tr>
<tr>
<td></td>
<td>15% sales tax</td>
</tr>
<tr>
<td>Maine (a)</td>
<td>10% sales tax</td>
</tr>
<tr>
<td>Mass. (b)</td>
<td>10.75% sales tax</td>
</tr>
<tr>
<td>Nev.</td>
<td>15% excise tax (wholesale price) 10% retail sales tax</td>
</tr>
<tr>
<td>Ore.</td>
<td>17% sales tax</td>
</tr>
<tr>
<td>Wash.</td>
<td>37% sales tax</td>
</tr>
</tbody>
</table>

(a) Maine legalized recreational marijuana in November 2016 by ballot initiative, but the state has not implemented a legal market.
(b) Massachusetts will not begin recreational sales until mid-2018.

Note: D.C. voters approved legalization and purchase of marijuana in 2014 but federal law prohibits any action to implement it. The New Hampshire Legislature voted this year to legalize the possession and growing of marijuana, but sales are not permitted. 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, "Massachusetts Increases Marijuana Tax Rate" (2017); state statutes; Bloomberg BNA.
### Table 28.

**State Spirits Excise Tax Rates (Dollars per Gallon)**

**As of January 1, 2018**

<table>
<thead>
<tr>
<th>State</th>
<th>Tax Rate</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fed.</td>
<td>$13.50</td>
<td></td>
</tr>
<tr>
<td>Ala. (b)</td>
<td>$18.27</td>
<td>4</td>
</tr>
<tr>
<td>Alaska (a)</td>
<td>$12.80</td>
<td>8</td>
</tr>
<tr>
<td>Ariz.</td>
<td>$3.00</td>
<td>43</td>
</tr>
<tr>
<td>Ark. (d, e)</td>
<td>$7.73</td>
<td>17</td>
</tr>
<tr>
<td>Calif. (a)</td>
<td>$3.30</td>
<td>40</td>
</tr>
<tr>
<td>Colo.</td>
<td>$2.28</td>
<td>47</td>
</tr>
<tr>
<td>Conn. (a)</td>
<td>$5.40</td>
<td>29</td>
</tr>
<tr>
<td>Del. (a)</td>
<td>$4.50</td>
<td>34</td>
</tr>
<tr>
<td>Fla. (a)</td>
<td>$6.50</td>
<td>21</td>
</tr>
<tr>
<td>Ga. (a)</td>
<td>$3.79</td>
<td>37</td>
</tr>
<tr>
<td>Hawaii</td>
<td>$5.98</td>
<td>24</td>
</tr>
<tr>
<td>Idaho (b)</td>
<td>$10.95</td>
<td>10</td>
</tr>
<tr>
<td>Ill. (a)</td>
<td>$8.55</td>
<td>14</td>
</tr>
<tr>
<td>Ind. (a)</td>
<td>$2.68</td>
<td>44</td>
</tr>
<tr>
<td>Iowa (b)</td>
<td>$13.07</td>
<td>7</td>
</tr>
<tr>
<td>Kans.</td>
<td>$2.50</td>
<td>45</td>
</tr>
<tr>
<td>Ky. (c)</td>
<td>$7.86</td>
<td>16</td>
</tr>
<tr>
<td>La. (a)</td>
<td>$3.03</td>
<td>42</td>
</tr>
<tr>
<td>Maine (b)</td>
<td>$5.83</td>
<td>25</td>
</tr>
<tr>
<td>Md. (a, e)</td>
<td>$5.00</td>
<td>31</td>
</tr>
<tr>
<td>Mass. (a)</td>
<td>$4.05</td>
<td>36</td>
</tr>
<tr>
<td>Mich. (b)</td>
<td>$11.99</td>
<td>9</td>
</tr>
<tr>
<td>Minn. (d, e)</td>
<td>$8.96</td>
<td>13</td>
</tr>
<tr>
<td>Miss. (b)</td>
<td>$8.15</td>
<td>15</td>
</tr>
<tr>
<td>Mo.</td>
<td>$2.00</td>
<td>48</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>State</th>
<th>Tax Rate</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mont. (b)</td>
<td>$9.78</td>
<td>12</td>
</tr>
<tr>
<td>Nebr.</td>
<td>$3.75</td>
<td>38</td>
</tr>
<tr>
<td>Nev. (a)</td>
<td>$3.60</td>
<td>39</td>
</tr>
<tr>
<td>N.H. (b)</td>
<td>$5.50</td>
<td>27</td>
</tr>
<tr>
<td>N.J.</td>
<td>$6.06</td>
<td>23</td>
</tr>
<tr>
<td>N.Y. (a)</td>
<td>$6.44</td>
<td>22</td>
</tr>
<tr>
<td>N.C. (b)</td>
<td>$14.63</td>
<td>6</td>
</tr>
<tr>
<td>N.D. (a, e)</td>
<td>$4.66</td>
<td>33</td>
</tr>
<tr>
<td>Ohio (b)</td>
<td>$9.87</td>
<td>11</td>
</tr>
<tr>
<td>Okla.</td>
<td>$5.56</td>
<td>26</td>
</tr>
<tr>
<td>Ore. (b)</td>
<td>$22.75</td>
<td>2</td>
</tr>
<tr>
<td>Pa. (b)</td>
<td>$7.24</td>
<td>20</td>
</tr>
<tr>
<td>R.I. (a)</td>
<td>$5.40</td>
<td>29</td>
</tr>
<tr>
<td>S.C. (d)</td>
<td>$5.42</td>
<td>28</td>
</tr>
<tr>
<td>S.D. (a, e)</td>
<td>$4.67</td>
<td>32</td>
</tr>
<tr>
<td>Tenn. (d)</td>
<td>$4.46</td>
<td>35</td>
</tr>
<tr>
<td>Tex. (a)</td>
<td>$2.40</td>
<td>46</td>
</tr>
<tr>
<td>Utah (b)</td>
<td>$15.38</td>
<td>5</td>
</tr>
<tr>
<td>Vt. (b)</td>
<td>$7.72</td>
<td>18</td>
</tr>
<tr>
<td>Va. (b)</td>
<td>$19.93</td>
<td>3</td>
</tr>
<tr>
<td>Wash. (e, f)</td>
<td>$32.52</td>
<td>1</td>
</tr>
<tr>
<td>W.Va. (b)</td>
<td>$7.67</td>
<td>19</td>
</tr>
<tr>
<td>Wis.</td>
<td>$3.25</td>
<td>41</td>
</tr>
<tr>
<td>Wyo. (b)</td>
<td>$6.17</td>
<td>(25)</td>
</tr>
</tbody>
</table>

(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 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 (5/10%) 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. At the federal level, spirits are subject to a tiered tax system. For 2018-2019, the federal rates are $2.70 per proof gallon on the first 100,000 gallons per calendar year, $13.34/proof gallon for more than 100,000 gallons but less than 22,230,000, and $13.50/proof gallon for more than 22,230,000 gallons. 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, 2018**

<table>
<thead>
<tr>
<th>State</th>
<th>Tax Rate</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fed.</td>
<td>$1.07</td>
<td></td>
</tr>
<tr>
<td>Ala. (a)</td>
<td>$1.70</td>
<td>5</td>
</tr>
<tr>
<td>Alaska</td>
<td>$2.50</td>
<td>2</td>
</tr>
<tr>
<td>Ariz. (a)</td>
<td>$0.84</td>
<td>26</td>
</tr>
<tr>
<td>Ark. (d,e)</td>
<td>$1.44</td>
<td>10</td>
</tr>
<tr>
<td>Calif. (a)</td>
<td>$0.20</td>
<td>45</td>
</tr>
<tr>
<td>Colo. (a)</td>
<td>$0.32</td>
<td>40</td>
</tr>
<tr>
<td>Conn. (a)</td>
<td>$0.72</td>
<td>28</td>
</tr>
<tr>
<td>Del.</td>
<td>$1.63</td>
<td>7</td>
</tr>
<tr>
<td>Fla. (a)</td>
<td>$2.25</td>
<td>3</td>
</tr>
<tr>
<td>Ga. (a)</td>
<td>$1.51</td>
<td>8</td>
</tr>
<tr>
<td>Hawaii (a)</td>
<td>$1.38</td>
<td>13</td>
</tr>
<tr>
<td>Idaho (a)</td>
<td>$0.45</td>
<td>37</td>
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<tr>
<td>Ill. (a)</td>
<td>$1.39</td>
<td>12</td>
</tr>
<tr>
<td>Ind. (a)</td>
<td>$0.47</td>
<td>36</td>
</tr>
<tr>
<td>Iowa (a)</td>
<td>$1.75</td>
<td>4</td>
</tr>
<tr>
<td>Kans. (a)</td>
<td>$0.30</td>
<td>41</td>
</tr>
<tr>
<td>Ky.(d)</td>
<td>$3.47</td>
<td>1</td>
</tr>
<tr>
<td>La. (a)</td>
<td>$0.76</td>
<td>27</td>
</tr>
<tr>
<td>Maine (a)</td>
<td>$0.60</td>
<td>32</td>
</tr>
<tr>
<td>Md. (e)</td>
<td>$1.36</td>
<td>14</td>
</tr>
<tr>
<td>Mass. (a)</td>
<td>$0.55</td>
<td>33</td>
</tr>
<tr>
<td>Mich. (a)</td>
<td>$0.51</td>
<td>35</td>
</tr>
<tr>
<td>Minn. (d,e)</td>
<td>$1.20</td>
<td>17</td>
</tr>
<tr>
<td>Miss. (a,b)</td>
<td>n.a.</td>
<td>--</td>
</tr>
<tr>
<td>Mo.</td>
<td>$0.42</td>
<td>38</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>State</th>
<th>Tax Rate</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mont. (a)</td>
<td>$1.06</td>
<td>20</td>
</tr>
<tr>
<td>Nebr. (a)</td>
<td>$0.95</td>
<td>23</td>
</tr>
<tr>
<td>Nev. (a)</td>
<td>$0.70</td>
<td>30</td>
</tr>
<tr>
<td>N.H. (a,b)</td>
<td>--</td>
<td>--</td>
</tr>
<tr>
<td>N.J.</td>
<td>$0.88</td>
<td>24</td>
</tr>
<tr>
<td>N.M. (a)</td>
<td>$1.70</td>
<td>5</td>
</tr>
<tr>
<td>N.Y.</td>
<td>$0.30</td>
<td>41</td>
</tr>
<tr>
<td>N.C. (a)</td>
<td>$1.00</td>
<td>22</td>
</tr>
<tr>
<td>N.D. (a)</td>
<td>$1.06</td>
<td>19</td>
</tr>
<tr>
<td>Ohio (a)</td>
<td>$0.32</td>
<td>39</td>
</tr>
<tr>
<td>Okla. (a)</td>
<td>$0.72</td>
<td>28</td>
</tr>
<tr>
<td>Ore. (a)</td>
<td>$0.67</td>
<td>31</td>
</tr>
<tr>
<td>Pa. (b)</td>
<td>--</td>
<td>--</td>
</tr>
<tr>
<td>R.I. (a)</td>
<td>$1.40</td>
<td>11</td>
</tr>
<tr>
<td>S.C. (a)</td>
<td>$1.08</td>
<td>18</td>
</tr>
<tr>
<td>S.D. (a,e)</td>
<td>$1.31</td>
<td>15</td>
</tr>
<tr>
<td>Tenn. (d)</td>
<td>$1.27</td>
<td>16</td>
</tr>
<tr>
<td>Tex. (a)</td>
<td>$0.20</td>
<td>44</td>
</tr>
<tr>
<td>Utah (b)</td>
<td>--</td>
<td>--</td>
</tr>
<tr>
<td>Vt. (a)</td>
<td>$0.55</td>
<td>33</td>
</tr>
<tr>
<td>Va. (a)</td>
<td>$1.51</td>
<td>8</td>
</tr>
<tr>
<td>Wash. (a)</td>
<td>$0.87</td>
<td>25</td>
</tr>
<tr>
<td>W.Va. (a)</td>
<td>$1.00</td>
<td>21</td>
</tr>
<tr>
<td>Wis. (a)</td>
<td>$0.25</td>
<td>43</td>
</tr>
<tr>
<td>Wyo. (b)</td>
<td>--</td>
<td>--</td>
</tr>
<tr>
<td>D.C. (a,e)</td>
<td>$1.73</td>
<td>(4)</td>
</tr>
</tbody>
</table>

(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 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 percent 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.
### State Beer Excise Tax Rates (Dollars per Gallon)

**As of January 1, 2018**

<table>
<thead>
<tr>
<th>State</th>
<th>Tax Rate</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fed.</td>
<td>$0.58</td>
<td></td>
</tr>
<tr>
<td>Ala. (b)</td>
<td>$1.05</td>
<td>3</td>
</tr>
<tr>
<td>Alaska</td>
<td>$1.07</td>
<td>2</td>
</tr>
<tr>
<td>Ariz.</td>
<td>$0.16</td>
<td>36</td>
</tr>
<tr>
<td>Ark. (c, d)</td>
<td>$0.34</td>
<td>19</td>
</tr>
<tr>
<td>Calif.</td>
<td>$0.20</td>
<td>30</td>
</tr>
<tr>
<td>Colo.</td>
<td>$0.08</td>
<td>46</td>
</tr>
<tr>
<td>Conn.</td>
<td>$0.23</td>
<td>27</td>
</tr>
<tr>
<td>Del.</td>
<td>$0.26</td>
<td>24</td>
</tr>
<tr>
<td>Fla. (a)</td>
<td>$0.48</td>
<td>11</td>
</tr>
<tr>
<td>Ga. (a,b)</td>
<td>$1.01</td>
<td>4</td>
</tr>
<tr>
<td>Hawaii (a)</td>
<td>$0.93</td>
<td>5</td>
</tr>
<tr>
<td>Idaho (a)</td>
<td>$0.15</td>
<td>38</td>
</tr>
<tr>
<td>Ill.</td>
<td>$0.23</td>
<td>28</td>
</tr>
<tr>
<td>Ind.</td>
<td>$0.12</td>
<td>43</td>
</tr>
<tr>
<td>Iowa (a)</td>
<td>$0.19</td>
<td>32</td>
</tr>
<tr>
<td>Kans. (a)</td>
<td>$0.18</td>
<td>33</td>
</tr>
<tr>
<td>Ky. (e)</td>
<td>$0.85</td>
<td>6</td>
</tr>
<tr>
<td>La.</td>
<td>$0.40</td>
<td>15</td>
</tr>
<tr>
<td>Maine</td>
<td>$0.35</td>
<td>18</td>
</tr>
<tr>
<td>Md. (c)</td>
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</tr>
<tr>
<td>Mass.</td>
<td>$0.11</td>
<td>44</td>
</tr>
<tr>
<td>Mich.</td>
<td>$0.20</td>
<td>29</td>
</tr>
<tr>
<td>Minn. (a, c)</td>
<td>$0.49</td>
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</tr>
<tr>
<td>Miss.</td>
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</tr>
<tr>
<td>Mo.</td>
<td>$0.06</td>
<td>49</td>
</tr>
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</tr>
<tr>
<td>Nebr.</td>
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<td>20</td>
</tr>
<tr>
<td>Nev.</td>
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</tr>
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<td>21</td>
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<td>N.J.</td>
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<td>14</td>
</tr>
<tr>
<td>N.Y.</td>
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<td>39</td>
</tr>
<tr>
<td>N.C. (a)</td>
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</tr>
<tr>
<td>N.D. (a)</td>
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<td>17</td>
</tr>
<tr>
<td>Ohio (a)</td>
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<td>34</td>
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<tr>
<td>Okla. (a)</td>
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<td>15</td>
</tr>
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<td>Ore.</td>
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<tr>
<td>Pa.</td>
<td>$0.08</td>
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</tr>
<tr>
<td>R.I. (d)</td>
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<td>S.C.</td>
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<tr>
<td>Tenn. (e)</td>
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</tr>
<tr>
<td>Tex. (a)</td>
<td>$0.20</td>
<td>31</td>
</tr>
<tr>
<td>Utah (a)</td>
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<td>13</td>
</tr>
<tr>
<td>Vt.</td>
<td>$0.27</td>
<td>23</td>
</tr>
<tr>
<td>Va. (a)</td>
<td>$0.26</td>
<td>26</td>
</tr>
<tr>
<td>Wash. (a)</td>
<td>$0.26</td>
<td>25</td>
</tr>
<tr>
<td>W.Va.</td>
<td>$0.18</td>
<td>35</td>
</tr>
<tr>
<td>Wis. (a)</td>
<td>$0.06</td>
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</tr>
<tr>
<td>Wyo.</td>
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<td>50</td>
</tr>
<tr>
<td>D.C. (c)</td>
<td>$0.70</td>
<td>(6)</td>
</tr>
</tbody>
</table>

(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% a.b.v. beer in 12 ounce containers. At the federal level, beer is subject to differing tax rates. Small domestic brewers are taxed between $0.11/gallon and $0.516/gallon. All other brewers are taxed at rates between $0.516/gallon and $0.58/gallon. 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.
### State & Local Cell Phone Tax Rates

**As of July 1, 2017**

<table>
<thead>
<tr>
<th>State</th>
<th>Average State-Local Tax Rate</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fed. (a)</td>
<td>6.34%</td>
<td></td>
</tr>
<tr>
<td>Ala.</td>
<td>9.92%</td>
<td>28</td>
</tr>
<tr>
<td>Alaska</td>
<td>15.53%</td>
<td>6</td>
</tr>
<tr>
<td>Ariz.</td>
<td>12.25%</td>
<td>20</td>
</tr>
<tr>
<td>Ark.</td>
<td>14.81%</td>
<td>8</td>
</tr>
<tr>
<td>Calif.</td>
<td>12.82%</td>
<td>15</td>
</tr>
<tr>
<td>Colo.</td>
<td>12.06%</td>
<td>21</td>
</tr>
<tr>
<td>Conn.</td>
<td>7.75%</td>
<td>43</td>
</tr>
<tr>
<td>Del.</td>
<td>6.45%</td>
<td>46</td>
</tr>
<tr>
<td>Fla.</td>
<td>14.76%</td>
<td>10</td>
</tr>
<tr>
<td>Ga.</td>
<td>10.74%</td>
<td>26</td>
</tr>
<tr>
<td>Hawaii</td>
<td>7.63%</td>
<td>44</td>
</tr>
<tr>
<td>Idaho</td>
<td>2.41%</td>
<td>48</td>
</tr>
<tr>
<td>Ill.</td>
<td>18.25%</td>
<td>4</td>
</tr>
<tr>
<td>Ind.</td>
<td>11.46%</td>
<td>24</td>
</tr>
<tr>
<td>Iowa</td>
<td>8.98%</td>
<td>33</td>
</tr>
<tr>
<td>Kans.</td>
<td>14.33%</td>
<td>11</td>
</tr>
<tr>
<td>Ky.</td>
<td>10.92%</td>
<td>25</td>
</tr>
<tr>
<td>La.</td>
<td>9.64%</td>
<td>29</td>
</tr>
<tr>
<td>Maine</td>
<td>8.85%</td>
<td>34</td>
</tr>
<tr>
<td>Md.</td>
<td>13.35%</td>
<td>14</td>
</tr>
<tr>
<td>Mass.</td>
<td>8.66%</td>
<td>37</td>
</tr>
<tr>
<td>Mich.</td>
<td>8.09%</td>
<td>40</td>
</tr>
<tr>
<td>Minn.</td>
<td>10.11%</td>
<td>27</td>
</tr>
<tr>
<td>Miss.</td>
<td>9.41%</td>
<td>30</td>
</tr>
<tr>
<td>Mo.</td>
<td>14.79%</td>
<td>9</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>State</th>
<th>Average State-Local Tax Rate</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mont.</td>
<td>6.40%</td>
<td>47</td>
</tr>
<tr>
<td>Nebr.</td>
<td>18.75%</td>
<td>2</td>
</tr>
<tr>
<td>Nev.</td>
<td>2.35%</td>
<td>49</td>
</tr>
<tr>
<td>N.H.</td>
<td>8.81%</td>
<td>35</td>
</tr>
<tr>
<td>N.J.</td>
<td>9.04%</td>
<td>32</td>
</tr>
<tr>
<td>N.M.</td>
<td>12.51%</td>
<td>17</td>
</tr>
<tr>
<td>N.Y.</td>
<td>18.30%</td>
<td>3</td>
</tr>
<tr>
<td>N.C.</td>
<td>8.69%</td>
<td>36</td>
</tr>
<tr>
<td>N.D.</td>
<td>12.61%</td>
<td>16</td>
</tr>
<tr>
<td>Ohio</td>
<td>8.48%</td>
<td>39</td>
</tr>
<tr>
<td>Okla.</td>
<td>11.61%</td>
<td>23</td>
</tr>
<tr>
<td>Ore.</td>
<td>1.98%</td>
<td>50</td>
</tr>
<tr>
<td>Pa.</td>
<td>15.98%</td>
<td>5</td>
</tr>
<tr>
<td>R.I.</td>
<td>15.04%</td>
<td>7</td>
</tr>
<tr>
<td>S.C.</td>
<td>12.30%</td>
<td>18</td>
</tr>
<tr>
<td>S.D.</td>
<td>13.97%</td>
<td>12</td>
</tr>
<tr>
<td>Tenn.</td>
<td>12.30%</td>
<td>18</td>
</tr>
<tr>
<td>Tex.</td>
<td>11.68%</td>
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<td>Utah</td>
<td>13.75%</td>
<td>13</td>
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<tr>
<td>Vt.</td>
<td>8.50%</td>
<td>38</td>
</tr>
<tr>
<td>Va.</td>
<td>6.81%</td>
<td>45</td>
</tr>
<tr>
<td>Wash.</td>
<td>19.24%</td>
<td>1</td>
</tr>
<tr>
<td>W.Va.</td>
<td>8.05%</td>
<td>41</td>
</tr>
<tr>
<td>Wis.</td>
<td>9.21%</td>
<td>31</td>
</tr>
<tr>
<td>Wyo.</td>
<td>7.90%</td>
<td>42</td>
</tr>
<tr>
<td>D.C.</td>
<td>11.83%</td>
<td>(22)</td>
</tr>
</tbody>
</table>

(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.

## TABLE 32. Excise Taxes

### Sales Tax Treatment of Groceries, Candy, & Soda

*As of January 1, 2018*

<table>
<thead>
<tr>
<th>State</th>
<th>State General Sales Tax</th>
<th>Grocery Treatment</th>
<th>Candy Treated as Groceries?</th>
<th>Soda Treated as Groceries?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ala.</td>
<td>4.00%</td>
<td>Included in Base</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Alaska</td>
<td>--</td>
<td>--</td>
<td>--</td>
<td>--</td>
</tr>
<tr>
<td>Ariz.</td>
<td>5.60%</td>
<td>Exempt</td>
<td>Yes</td>
<td></td>
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<tr>
<td>Ark.</td>
<td>6.50%</td>
<td>1.50%</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>Calif. (a)</td>
<td>7.75%</td>
<td>Exempt</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>Colo.</td>
<td>2.90%</td>
<td>Exempt</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Conn.</td>
<td>6.35%</td>
<td>Exempt</td>
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<td>No</td>
</tr>
<tr>
<td>Del.</td>
<td>--</td>
<td>--</td>
<td>--</td>
<td>--</td>
</tr>
<tr>
<td>Fla.</td>
<td>6.00%</td>
<td>Exempt</td>
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<td>No</td>
</tr>
<tr>
<td>Ga.</td>
<td>4.00%</td>
<td>Exempt</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Hawaii</td>
<td>4.00%</td>
<td>Included in Base</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Idaho</td>
<td>6.00%</td>
<td>Included in Base</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Ill.</td>
<td>6.25%</td>
<td>1.00%</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Ind.</td>
<td>7.00%</td>
<td>Exempt</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Iowa</td>
<td>6.00%</td>
<td>Exempt</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Kans.</td>
<td>6.50%</td>
<td>Included in Base</td>
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<td></td>
</tr>
<tr>
<td>Ky.</td>
<td>6.00%</td>
<td>Exempt</td>
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<td>No</td>
</tr>
<tr>
<td>La.</td>
<td>5.00%</td>
<td>Exempt</td>
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<td></td>
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<tr>
<td>Maine</td>
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<td>Exempt</td>
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<td>No</td>
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<tr>
<td>Md.</td>
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<td>Exempt</td>
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<td>No</td>
</tr>
<tr>
<td>Mass.</td>
<td>6.25%</td>
<td>Exempt</td>
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<td></td>
</tr>
<tr>
<td>Mich.</td>
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<td>Exempt</td>
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</tr>
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<td>Minn.</td>
<td>6.875%</td>
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<td>No</td>
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<td>Miss.</td>
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<td>Mo.</td>
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<td>1.225%</td>
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<td>--</td>
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<td>Nebr.</td>
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<td>Exempt</td>
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<td></td>
</tr>
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<td>Nev.</td>
<td>6.85%</td>
<td>Exempt</td>
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<td></td>
</tr>
<tr>
<td>N.H.</td>
<td>--</td>
<td>--</td>
<td>--</td>
<td>--</td>
</tr>
<tr>
<td>N.J.</td>
<td>6.625%</td>
<td>Exempt</td>
<td>No</td>
<td>No</td>
</tr>
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<td>N.M.</td>
<td>5.125%</td>
<td>Exempt</td>
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<td></td>
</tr>
<tr>
<td>N.Y.</td>
<td>4.00%</td>
<td>Exempt</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>N.C.</td>
<td>4.75%</td>
<td>Exempt</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>N.D.</td>
<td>5.00%</td>
<td>Exempt</td>
<td>No</td>
<td>No</td>
</tr>
</tbody>
</table>
Sales Tax Treatment of Groceries, Candy, & Soda
As of January 1, 2018

<table>
<thead>
<tr>
<th>State</th>
<th>State General Sales Tax</th>
<th>Grocery Treatment</th>
<th>Candy Treated as Groceries?</th>
<th>Soda Treated as Groceries?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ohio</td>
<td>5.75%</td>
<td>Exempt</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>Okla.</td>
<td>4.50%</td>
<td>Included in Base</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Ore.</td>
<td>--</td>
<td>--</td>
<td>--</td>
<td>--</td>
</tr>
<tr>
<td>Pa.</td>
<td>6.00%</td>
<td>Exempt</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>R.I.</td>
<td>7.00%</td>
<td>Exempt</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>S.C.</td>
<td>6.00%</td>
<td>Exempt</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>S.D.</td>
<td>4.50%</td>
<td>Included in Base</td>
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<td>Yes</td>
</tr>
<tr>
<td>Tenn.</td>
<td>7.00%</td>
<td>5.00%</td>
<td>Yes</td>
<td>Yes</td>
</tr>
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<td>Tex.</td>
<td>6.25%</td>
<td>Exempt</td>
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<td>No</td>
</tr>
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<td>5.95%</td>
<td>1.75%</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Vt.</td>
<td>6.00%</td>
<td>Exempt</td>
<td>Yes</td>
<td>Yes</td>
</tr>
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<td>5.30%</td>
<td>2.50%</td>
<td>Yes</td>
<td>Yes</td>
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<td>Wash.</td>
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<td>W.Va.</td>
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<td>No</td>
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<tr>
<td>Wis.</td>
<td>5.00%</td>
<td>Exempt</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Wyo.</td>
<td>4.00%</td>
<td>Exempt</td>
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<td>Yes</td>
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<tr>
<td>D.C.</td>
<td>5.75%</td>
<td>Exempt</td>
<td>No</td>
<td>No</td>
</tr>
</tbody>
</table>

(a) Three states collect a separate, uniform “local” add-on sales tax: California (1%), Virginia (1%), and Utah (1.25%). Those rates are included in our calculation of the state general sales tax rate.

Source: Tax Foundation, "Overreaching on Obesity: Governments Consider New Taxes on Soda and Candy" (2011); Bloomberg BNA.
### Table 33.

State & Local Excise Tax Collections per Capita

**Fiscal Year 2015**

<table>
<thead>
<tr>
<th>State</th>
<th>Collections per Capita</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>U.S.</td>
<td>$549</td>
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</tr>
<tr>
<td>Ala.</td>
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<tr>
<td>Alaska</td>
<td>$478</td>
<td>32</td>
</tr>
<tr>
<td>Ariz.</td>
<td>$303</td>
<td>50</td>
</tr>
<tr>
<td>Ark.</td>
<td>$485</td>
<td>30</td>
</tr>
<tr>
<td>Calif.</td>
<td>$501</td>
<td>26</td>
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<tr>
<td>Colo.</td>
<td>$437</td>
<td>36</td>
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<tr>
<td>Conn.</td>
<td>$688</td>
<td>12</td>
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<tr>
<td>Del.</td>
<td>$545</td>
<td>22</td>
</tr>
<tr>
<td>Fla.</td>
<td>$601</td>
<td>16</td>
</tr>
<tr>
<td>Ga.</td>
<td>$341</td>
<td>46</td>
</tr>
<tr>
<td>Hawaii</td>
<td>$923</td>
<td>3</td>
</tr>
<tr>
<td>Idaho</td>
<td>$313</td>
<td>49</td>
</tr>
<tr>
<td>Ill.</td>
<td>$774</td>
<td>7</td>
</tr>
<tr>
<td>Ind.</td>
<td>$529</td>
<td>23</td>
</tr>
<tr>
<td>Iowa</td>
<td>$476</td>
<td>33</td>
</tr>
<tr>
<td>Kans.</td>
<td>$407</td>
<td>41</td>
</tr>
<tr>
<td>Ky.</td>
<td>$649</td>
<td>15</td>
</tr>
<tr>
<td>La.</td>
<td>$583</td>
<td>19</td>
</tr>
<tr>
<td>Maine</td>
<td>$546</td>
<td>21</td>
</tr>
<tr>
<td>Md.</td>
<td>$816</td>
<td>5</td>
</tr>
<tr>
<td>Mass.</td>
<td>$418</td>
<td>40</td>
</tr>
<tr>
<td>Mich.</td>
<td>$422</td>
<td>39</td>
</tr>
<tr>
<td>Minn.</td>
<td>$849</td>
<td>4</td>
</tr>
<tr>
<td>Miss.</td>
<td>$523</td>
<td>24</td>
</tr>
<tr>
<td>Mo.</td>
<td>$385</td>
<td>44</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>State</th>
<th>Collections per Capita</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mont.</td>
<td>$593</td>
<td>17</td>
</tr>
<tr>
<td>Nebr.</td>
<td>$322</td>
<td>48</td>
</tr>
<tr>
<td>Nev.</td>
<td>$945</td>
<td>2</td>
</tr>
<tr>
<td>N.H.</td>
<td>$730</td>
<td>9</td>
</tr>
<tr>
<td>N.J.</td>
<td>$445</td>
<td>35</td>
</tr>
<tr>
<td>N.M.</td>
<td>$403</td>
<td>42</td>
</tr>
<tr>
<td>N.Y.</td>
<td>$668</td>
<td>13</td>
</tr>
<tr>
<td>N.C.</td>
<td>$430</td>
<td>37</td>
</tr>
<tr>
<td>N.D.</td>
<td>$761</td>
<td>8</td>
</tr>
<tr>
<td>Ohio</td>
<td>$475</td>
<td>34</td>
</tr>
<tr>
<td>Okla.</td>
<td>$424</td>
<td>38</td>
</tr>
<tr>
<td>Ore.</td>
<td>$492</td>
<td>29</td>
</tr>
<tr>
<td>Pa.</td>
<td>$714</td>
<td>11</td>
</tr>
<tr>
<td>R.I.</td>
<td>$650</td>
<td>14</td>
</tr>
<tr>
<td>S.C.</td>
<td>$339</td>
<td>47</td>
</tr>
<tr>
<td>S.D.</td>
<td>$505</td>
<td>25</td>
</tr>
<tr>
<td>Tenn.</td>
<td>$485</td>
<td>31</td>
</tr>
<tr>
<td>Tex.</td>
<td>$587</td>
<td>18</td>
</tr>
<tr>
<td>Utah</td>
<td>$403</td>
<td>43</td>
</tr>
<tr>
<td>Vt.</td>
<td>$1,068</td>
<td>1</td>
</tr>
<tr>
<td>Va.</td>
<td>$497</td>
<td>27</td>
</tr>
<tr>
<td>Wash.</td>
<td>$720</td>
<td>10</td>
</tr>
<tr>
<td>W.Va.</td>
<td>$787</td>
<td>6</td>
</tr>
<tr>
<td>Wis.</td>
<td>$497</td>
<td>28</td>
</tr>
<tr>
<td>Wyo.</td>
<td>$382</td>
<td>45</td>
</tr>
<tr>
<td>D.C.</td>
<td>$649</td>
<td>(14)</td>
</tr>
</tbody>
</table>

**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 average people per household by state.

**Source:** Census Bureau; Tax Foundation calculations.
## Property Taxes Paid as a Percentage of Owner-Occupied Housing Value

### Calendar Year 2016

<table>
<thead>
<tr>
<th>State</th>
<th>Effective Tax Rate</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>U.S.</td>
<td>1.13%</td>
<td></td>
</tr>
<tr>
<td>Ala.</td>
<td>0.40%</td>
<td>49</td>
</tr>
<tr>
<td>Alaska</td>
<td>1.02%</td>
<td>22</td>
</tr>
<tr>
<td>Ariz.</td>
<td>0.70%</td>
<td>38</td>
</tr>
<tr>
<td>Ark.</td>
<td>0.63%</td>
<td>42</td>
</tr>
<tr>
<td>Calif.</td>
<td>0.76%</td>
<td>34</td>
</tr>
<tr>
<td>Colo.</td>
<td>0.59%</td>
<td>43</td>
</tr>
<tr>
<td>Conn.</td>
<td>1.62%</td>
<td>8</td>
</tr>
<tr>
<td>Del.</td>
<td>0.56%</td>
<td>44</td>
</tr>
<tr>
<td>Fla.</td>
<td>0.99%</td>
<td>25</td>
</tr>
<tr>
<td>Ga.</td>
<td>0.94%</td>
<td>27</td>
</tr>
<tr>
<td>Hawaii</td>
<td>0.29%</td>
<td>50</td>
</tr>
<tr>
<td>Idaho</td>
<td>0.75%</td>
<td>36</td>
</tr>
<tr>
<td>Ill.</td>
<td>2.03%</td>
<td>2</td>
</tr>
<tr>
<td>Ind.</td>
<td>0.87%</td>
<td>28</td>
</tr>
<tr>
<td>Iowa</td>
<td>1.44%</td>
<td>13</td>
</tr>
<tr>
<td>Kans.</td>
<td>1.32%</td>
<td>15</td>
</tr>
<tr>
<td>Ky.</td>
<td>0.80%</td>
<td>32</td>
</tr>
<tr>
<td>La.</td>
<td>0.51%</td>
<td>48</td>
</tr>
<tr>
<td>Maine</td>
<td>1.23%</td>
<td>16</td>
</tr>
<tr>
<td>Md.</td>
<td>1.03%</td>
<td>20</td>
</tr>
<tr>
<td>Mass.</td>
<td>1.15%</td>
<td>18</td>
</tr>
<tr>
<td>Mich.</td>
<td>1.50%</td>
<td>11</td>
</tr>
<tr>
<td>Minn.</td>
<td>1.12%</td>
<td>19</td>
</tr>
<tr>
<td>Miss.</td>
<td>0.64%</td>
<td>41</td>
</tr>
<tr>
<td>Mo.</td>
<td>1.02%</td>
<td>21</td>
</tr>
<tr>
<td>Mont.</td>
<td>0.76%</td>
<td>33</td>
</tr>
<tr>
<td>Nebr.</td>
<td>1.67%</td>
<td>7</td>
</tr>
<tr>
<td>Nev.</td>
<td>0.75%</td>
<td>35</td>
</tr>
<tr>
<td>N.H.</td>
<td>1.99%</td>
<td>3</td>
</tr>
<tr>
<td>N.J.</td>
<td>2.16%</td>
<td>1</td>
</tr>
<tr>
<td>N.M.</td>
<td>0.67%</td>
<td>39</td>
</tr>
<tr>
<td>N.Y.</td>
<td>1.40%</td>
<td>14</td>
</tr>
<tr>
<td>N.C.</td>
<td>0.85%</td>
<td>30</td>
</tr>
<tr>
<td>N.D.</td>
<td>1.00%</td>
<td>24</td>
</tr>
<tr>
<td>Ohio</td>
<td>1.60%</td>
<td>9</td>
</tr>
<tr>
<td>Okla.</td>
<td>0.86%</td>
<td>29</td>
</tr>
<tr>
<td>Ore.</td>
<td>1.01%</td>
<td>23</td>
</tr>
<tr>
<td>Pa.</td>
<td>1.48%</td>
<td>12</td>
</tr>
<tr>
<td>R.I.</td>
<td>1.53%</td>
<td>10</td>
</tr>
<tr>
<td>S.C.</td>
<td>0.56%</td>
<td>45</td>
</tr>
<tr>
<td>S.D.</td>
<td>1.21%</td>
<td>17</td>
</tr>
<tr>
<td>Tenn.</td>
<td>0.75%</td>
<td>37</td>
</tr>
<tr>
<td>Tex.</td>
<td>1.70%</td>
<td>6</td>
</tr>
<tr>
<td>Utah</td>
<td>0.65%</td>
<td>40</td>
</tr>
<tr>
<td>Vt.</td>
<td>1.72%</td>
<td>5</td>
</tr>
<tr>
<td>Va.</td>
<td>0.84%</td>
<td>31</td>
</tr>
<tr>
<td>Wash.</td>
<td>0.96%</td>
<td>26</td>
</tr>
<tr>
<td>W.Va.</td>
<td>0.53%</td>
<td>47</td>
</tr>
<tr>
<td>Wis.</td>
<td>1.77%</td>
<td>4</td>
</tr>
<tr>
<td>Wyo.</td>
<td>0.55%</td>
<td>46</td>
</tr>
<tr>
<td>D.C.</td>
<td>0.59%</td>
<td>(44)</td>
</tr>
</tbody>
</table>

**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:** 2016 American Community Survey, available from the Census Bureau; Tax Foundation calculations.
### TABLE 35.  
State & Local Property Tax Collections per Capita  
*Fiscal Year 2015*

<table>
<thead>
<tr>
<th>State</th>
<th>Collections per Capita</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>U.S.</td>
<td>$1,518</td>
<td></td>
</tr>
<tr>
<td>Ala.</td>
<td>$540</td>
<td>50</td>
</tr>
<tr>
<td>Alaska</td>
<td>$2,001</td>
<td>11</td>
</tr>
<tr>
<td>Ariz.</td>
<td>$1,036</td>
<td>34</td>
</tr>
<tr>
<td>Ark.</td>
<td>$699</td>
<td>48</td>
</tr>
<tr>
<td>Calif.</td>
<td>$1,451</td>
<td>21</td>
</tr>
<tr>
<td>Colo.</td>
<td>$1,382</td>
<td>26</td>
</tr>
<tr>
<td>Conn.</td>
<td>$2,847</td>
<td>3</td>
</tr>
<tr>
<td>Del.</td>
<td>$855</td>
<td>45</td>
</tr>
<tr>
<td>Fla.</td>
<td>$1,232</td>
<td>29</td>
</tr>
<tr>
<td>Ga.</td>
<td>$1,125</td>
<td>32</td>
</tr>
<tr>
<td>Hawaii</td>
<td>$1,070</td>
<td>33</td>
</tr>
<tr>
<td>Idaho</td>
<td>$964</td>
<td>39</td>
</tr>
<tr>
<td>Ill.</td>
<td>$2,087</td>
<td>9</td>
</tr>
<tr>
<td>Ind.</td>
<td>$975</td>
<td>37</td>
</tr>
<tr>
<td>Iowa</td>
<td>$1,569</td>
<td>15</td>
</tr>
<tr>
<td>Kans.</td>
<td>$1,440</td>
<td>22</td>
</tr>
<tr>
<td>Ky.</td>
<td>$781</td>
<td>46</td>
</tr>
<tr>
<td>La.</td>
<td>$869</td>
<td>43</td>
</tr>
<tr>
<td>Maine</td>
<td>$2,055</td>
<td>10</td>
</tr>
<tr>
<td>Md.</td>
<td>$1,555</td>
<td>16</td>
</tr>
<tr>
<td>Mass.</td>
<td>$2,258</td>
<td>8</td>
</tr>
<tr>
<td>Mich.</td>
<td>$1,382</td>
<td>25</td>
</tr>
<tr>
<td>Minn.</td>
<td>$1,534</td>
<td>17</td>
</tr>
<tr>
<td>Miss.</td>
<td>$972</td>
<td>38</td>
</tr>
<tr>
<td>Mo.</td>
<td>$990</td>
<td>35</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>State</th>
<th>Collections per Capita</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mont.</td>
<td>$1,509</td>
<td>19</td>
</tr>
<tr>
<td>Nebr.</td>
<td>$1,895</td>
<td>12</td>
</tr>
<tr>
<td>Nev.</td>
<td>$959</td>
<td>40</td>
</tr>
<tr>
<td>N.H.</td>
<td>$3,054</td>
<td>2</td>
</tr>
<tr>
<td>N.J.</td>
<td>$3,074</td>
<td>1</td>
</tr>
<tr>
<td>N.M.</td>
<td>$770</td>
<td>47</td>
</tr>
<tr>
<td>N.Y.</td>
<td>$2,697</td>
<td>4</td>
</tr>
<tr>
<td>N.C.</td>
<td>$952</td>
<td>41</td>
</tr>
<tr>
<td>N.D.</td>
<td>$1,222</td>
<td>30</td>
</tr>
<tr>
<td>Ohio</td>
<td>$1,271</td>
<td>28</td>
</tr>
<tr>
<td>Okla.</td>
<td>$678</td>
<td>49</td>
</tr>
<tr>
<td>Ore.</td>
<td>$1,404</td>
<td>24</td>
</tr>
<tr>
<td>Pa.</td>
<td>$1,481</td>
<td>20</td>
</tr>
<tr>
<td>R.I.</td>
<td>$2,339</td>
<td>7</td>
</tr>
<tr>
<td>S.C.</td>
<td>$1,130</td>
<td>31</td>
</tr>
<tr>
<td>S.D.</td>
<td>$1,381</td>
<td>27</td>
</tr>
<tr>
<td>Tenn.</td>
<td>$863</td>
<td>44</td>
</tr>
<tr>
<td>Tex.</td>
<td>$1,731</td>
<td>13</td>
</tr>
<tr>
<td>Utah</td>
<td>$976</td>
<td>36</td>
</tr>
<tr>
<td>Vt.</td>
<td>$2,542</td>
<td>5</td>
</tr>
<tr>
<td>Va.</td>
<td>$1,520</td>
<td>18</td>
</tr>
<tr>
<td>Wash.</td>
<td>$1,409</td>
<td>23</td>
</tr>
<tr>
<td>W.Va.</td>
<td>$888</td>
<td>42</td>
</tr>
<tr>
<td>Wis.</td>
<td>$1,616</td>
<td>14</td>
</tr>
<tr>
<td>Wyo.</td>
<td>$2,347</td>
<td>6</td>
</tr>
<tr>
<td>D.C.</td>
<td>$3,350</td>
<td>(1)</td>
</tr>
</tbody>
</table>

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.
# State Capital Stock Tax Rates

*As of January 1, 2018*

<table>
<thead>
<tr>
<th>State</th>
<th>Tax Rate</th>
<th>Max Payment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ala.</td>
<td>0.175%</td>
<td>$15,000</td>
</tr>
<tr>
<td>Ark.</td>
<td>0.3%</td>
<td>Unlimited</td>
</tr>
<tr>
<td>Conn. (a)</td>
<td>0.37%</td>
<td>$1,000,000</td>
</tr>
<tr>
<td>Del.</td>
<td>0.035%</td>
<td>$200,000</td>
</tr>
<tr>
<td>Ga. (b)</td>
<td></td>
<td>$5,000</td>
</tr>
<tr>
<td>Ill.</td>
<td>0.1%</td>
<td>$2,000,000</td>
</tr>
<tr>
<td>La.</td>
<td>0.3%</td>
<td>Unlimited</td>
</tr>
<tr>
<td>Mass.</td>
<td>0.26%</td>
<td>Unlimited</td>
</tr>
<tr>
<td>Miss. (c)</td>
<td>0.25%</td>
<td>Unlimited</td>
</tr>
<tr>
<td>Nebr. (b)</td>
<td></td>
<td>$11,995</td>
</tr>
<tr>
<td>N.Y. (a,d)</td>
<td>0.075%</td>
<td>$5,000,000</td>
</tr>
<tr>
<td>N.C.</td>
<td>0.150%</td>
<td>Unlimited</td>
</tr>
<tr>
<td>Okla.</td>
<td>0.125%</td>
<td>$20,000</td>
</tr>
<tr>
<td>S.C.</td>
<td>0.10%</td>
<td>Unlimited</td>
</tr>
<tr>
<td>Tenn.</td>
<td>0.25%</td>
<td>Unlimited</td>
</tr>
<tr>
<td>Wyo.</td>
<td>0.02%</td>
<td>Unlimited</td>
</tr>
</tbody>
</table>

(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 will be fully phased out by 2027.
(d) 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.
### State Estate Tax Rates & Exemptions

*As of January 1, 2018*

<table>
<thead>
<tr>
<th>State</th>
<th>Exemption</th>
<th>Rate (Min. to Max.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Conn.</td>
<td>$2,600,000</td>
<td>7.2% - 12.0%</td>
</tr>
<tr>
<td>Hawaii</td>
<td>$11,200,000</td>
<td>10.0% - 15.7%</td>
</tr>
<tr>
<td>Ill.</td>
<td>$4,000,000</td>
<td>0.8% - 16.0%</td>
</tr>
<tr>
<td>Maine</td>
<td>$5,600,000</td>
<td>8.0% - 12.0%</td>
</tr>
<tr>
<td>Md. (a)</td>
<td>$4,000,000</td>
<td>16.0%</td>
</tr>
<tr>
<td>Mass.</td>
<td>$1,000,000</td>
<td>0.8% - 16.0%</td>
</tr>
<tr>
<td>Minn. (b)</td>
<td>$2,400,000</td>
<td>13.0% - 16.0%</td>
</tr>
<tr>
<td>N.Y.</td>
<td>$5,250,000</td>
<td>3.06% - 16.0%</td>
</tr>
<tr>
<td>Ore.</td>
<td>$1,000,000</td>
<td>10.0% - 16.0%</td>
</tr>
<tr>
<td>R.I.</td>
<td>$1,537,656</td>
<td>0.8% - 16.0%</td>
</tr>
<tr>
<td>Vt.</td>
<td>$2,750,000</td>
<td>16.0%</td>
</tr>
<tr>
<td>Wash.</td>
<td>$2,193,000</td>
<td>10.0% - 20.0%</td>
</tr>
<tr>
<td>D.C.</td>
<td>$11,200,000</td>
<td>6.4% - 16.0%</td>
</tr>
</tbody>
</table>

(a) Maryland has both an estate and an inheritance tax. See Table 38.
(b) Exemption increases to $2.7 million in 2019, and $3 million in 2020.

Source: Bloomberg BNA; state statutes.
## Table 38.

### State Inheritance Tax Rates & Exemptions

**As of January 1, 2018**

<table>
<thead>
<tr>
<th>State</th>
<th>Heir type</th>
<th>Exemption</th>
<th>Rate (Min. to Max.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Iowa (a)</td>
<td>Class A</td>
<td>100% exempt</td>
<td>0%</td>
</tr>
<tr>
<td></td>
<td>Class B</td>
<td>No exemption</td>
<td>5% - 10%</td>
</tr>
<tr>
<td></td>
<td>Class C</td>
<td>No exemption</td>
<td>10% - 15%</td>
</tr>
<tr>
<td></td>
<td>Class D</td>
<td>No exemption</td>
<td>15%</td>
</tr>
<tr>
<td></td>
<td>Class E</td>
<td>No exemption</td>
<td>10%</td>
</tr>
<tr>
<td></td>
<td>Class F</td>
<td>No exemption</td>
<td>5%</td>
</tr>
<tr>
<td></td>
<td>Class G</td>
<td>100% exempt</td>
<td>0%</td>
</tr>
<tr>
<td>Ky.</td>
<td>Class A</td>
<td>100% exempt</td>
<td>0%</td>
</tr>
<tr>
<td></td>
<td>Class B</td>
<td>$1,000</td>
<td>4% - 16%</td>
</tr>
<tr>
<td></td>
<td>Class C</td>
<td>$500</td>
<td>6% - 16%</td>
</tr>
<tr>
<td>Md. (b)</td>
<td>Spouse/Lineal Heirs</td>
<td>100% exempt</td>
<td>0%</td>
</tr>
<tr>
<td></td>
<td>All others</td>
<td>No exemption</td>
<td>10%</td>
</tr>
<tr>
<td>Nebr. (c)</td>
<td>Immediate Relative</td>
<td>$40,000</td>
<td>1%</td>
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<tr>
<td></td>
<td>Remote Relative</td>
<td>$15,000</td>
<td>13%</td>
</tr>
<tr>
<td></td>
<td>All others</td>
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<td>18%</td>
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<tr>
<td>N.J. (b, d)</td>
<td>Class A</td>
<td>100% exempt</td>
<td>0%</td>
</tr>
<tr>
<td></td>
<td>Class C</td>
<td>$0</td>
<td>11% - 16%</td>
</tr>
<tr>
<td></td>
<td>Class D</td>
<td>$0</td>
<td>15% - 16%</td>
</tr>
<tr>
<td></td>
<td>Class E</td>
<td>100% exempt</td>
<td>0%</td>
</tr>
<tr>
<td>Pa. (e)</td>
<td>Spouses</td>
<td>100% exempt</td>
<td>0%</td>
</tr>
<tr>
<td></td>
<td>Lineal Heirs</td>
<td>No exemption</td>
<td>4.5%</td>
</tr>
<tr>
<td></td>
<td>Siblings</td>
<td>No exemption</td>
<td>12%</td>
</tr>
<tr>
<td></td>
<td>Others</td>
<td>No exemption</td>
<td>15%</td>
</tr>
</tbody>
</table>

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 has both an estate 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.

Source: Family Business Coalition; state statutes.
### State Debt per Capita

**Fiscal Year 2015**

<table>
<thead>
<tr>
<th>State</th>
<th>Debt per Capita</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>U.S.</td>
<td>$3,578</td>
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</tr>
<tr>
<td>Ala.</td>
<td>$1,846</td>
<td>41</td>
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<tr>
<td>Alaska</td>
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<tr>
<td>Ariz.</td>
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<tr>
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<tr>
<td>Calif.</td>
<td>$3,876</td>
<td>14</td>
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<tr>
<td>Colo.</td>
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<tr>
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<tr>
<td>Del.</td>
<td>$5,249</td>
<td>10</td>
</tr>
<tr>
<td>Fla.</td>
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<td>45</td>
</tr>
<tr>
<td>Ga.</td>
<td>$1,297</td>
<td>47</td>
</tr>
<tr>
<td>Hawaii</td>
<td>$6,117</td>
<td>8</td>
</tr>
<tr>
<td>Idaho</td>
<td>$2,227</td>
<td>38</td>
</tr>
<tr>
<td>Ill.</td>
<td>$4,994</td>
<td>11</td>
</tr>
<tr>
<td>Ind.</td>
<td>$3,393</td>
<td>21</td>
</tr>
<tr>
<td>Iowa</td>
<td>$1,959</td>
<td>40</td>
</tr>
<tr>
<td>Kans.</td>
<td>$2,604</td>
<td>34</td>
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<tr>
<td>Ky.</td>
<td>$3,115</td>
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</tr>
<tr>
<td>La.</td>
<td>$3,767</td>
<td>19</td>
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<tr>
<td>Maine</td>
<td>$3,770</td>
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<tr>
<td>Md.</td>
<td>$4,427</td>
<td>13</td>
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<tr>
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<tr>
<td>Minn.</td>
<td>$3,052</td>
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</tr>
<tr>
<td>Miss.</td>
<td>$2,497</td>
<td>36</td>
</tr>
<tr>
<td>Mo.</td>
<td>$3,181</td>
<td>26</td>
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</table>

<table>
<thead>
<tr>
<th>State</th>
<th>Debt per Capita</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mont.</td>
<td>$3,104</td>
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</tr>
<tr>
<td>Nebr.</td>
<td>$954</td>
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</tr>
<tr>
<td>Nev.</td>
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</tr>
<tr>
<td>N.H.</td>
<td>$6,170</td>
<td>7</td>
</tr>
<tr>
<td>N.J.</td>
<td>$7,471</td>
<td>5</td>
</tr>
<tr>
<td>N.M.</td>
<td>$3,232</td>
<td>25</td>
</tr>
<tr>
<td>N.Y.</td>
<td>$6,939</td>
<td>6</td>
</tr>
<tr>
<td>N.C.</td>
<td>$1,739</td>
<td>43</td>
</tr>
<tr>
<td>N.D.</td>
<td>$2,727</td>
<td>33</td>
</tr>
<tr>
<td>Ohio</td>
<td>$2,851</td>
<td>32</td>
</tr>
<tr>
<td>Okla.</td>
<td>$2,275</td>
<td>37</td>
</tr>
<tr>
<td>Ore.</td>
<td>$3,242</td>
<td>24</td>
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<tr>
<td>Pa.</td>
<td>$3,675</td>
<td>20</td>
</tr>
<tr>
<td>R.I.</td>
<td>$8,525</td>
<td>3</td>
</tr>
<tr>
<td>S.C.</td>
<td>$3,089</td>
<td>30</td>
</tr>
<tr>
<td>S.D.</td>
<td>$3,828</td>
<td>16</td>
</tr>
<tr>
<td>Tenn.</td>
<td>$913</td>
<td>50</td>
</tr>
<tr>
<td>Tex.</td>
<td>$1,756</td>
<td>42</td>
</tr>
<tr>
<td>Utah</td>
<td>$2,497</td>
<td>35</td>
</tr>
<tr>
<td>Vt.</td>
<td>$5,336</td>
<td>9</td>
</tr>
<tr>
<td>Va.</td>
<td>$3,368</td>
<td>22</td>
</tr>
<tr>
<td>Wash.</td>
<td>$4,495</td>
<td>12</td>
</tr>
<tr>
<td>W.Va.</td>
<td>$3,863</td>
<td>15</td>
</tr>
<tr>
<td>Wis.</td>
<td>$3,827</td>
<td>17</td>
</tr>
<tr>
<td>Wyo.</td>
<td>$1,424</td>
<td>46</td>
</tr>
</tbody>
</table>

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. See Table 43 for average people per household by state.

Source: Census Bureau; Tax Foundation.
## State & Local Debt per Capita

### Fiscal Year 2015

<table>
<thead>
<tr>
<th>State</th>
<th>Debt per Capita</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>U.S.</td>
<td>$9,327</td>
<td></td>
</tr>
<tr>
<td>Ala.</td>
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<td>Alaska</td>
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<tr>
<td>Ariz.</td>
<td>$7,016</td>
<td>35</td>
</tr>
<tr>
<td>Ark.</td>
<td>$5,581</td>
<td>43</td>
</tr>
<tr>
<td>Calif.</td>
<td>$10,754</td>
<td>9</td>
</tr>
<tr>
<td>Colo.</td>
<td>$10,290</td>
<td>11</td>
</tr>
<tr>
<td>Conn.</td>
<td>$13,071</td>
<td>3</td>
</tr>
<tr>
<td>Del.</td>
<td>$8,061</td>
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<tr>
<td>Fla.</td>
<td>$7,334</td>
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</tr>
<tr>
<td>Ga.</td>
<td>$5,497</td>
<td>44</td>
</tr>
<tr>
<td>Hawaii</td>
<td>$10,355</td>
<td>10</td>
</tr>
<tr>
<td>Idaho</td>
<td>$3,832</td>
<td>49</td>
</tr>
<tr>
<td>Ill.</td>
<td>$11,550</td>
<td>5</td>
</tr>
<tr>
<td>Ind.</td>
<td>$7,678</td>
<td>29</td>
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<tr>
<td>Iowa</td>
<td>$5,922</td>
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</tr>
<tr>
<td>Kans.</td>
<td>$9,730</td>
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</tr>
<tr>
<td>Ky.</td>
<td>$9,043</td>
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<tr>
<td>La.</td>
<td>$8,445</td>
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<tr>
<td>Maine</td>
<td>$5,947</td>
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<tr>
<td>Md.</td>
<td>$8,503</td>
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<tr>
<td>Mass.</td>
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<tr>
<td>Mich.</td>
<td>$7,706</td>
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</tr>
<tr>
<td>Minn.</td>
<td>$9,366</td>
<td>16</td>
</tr>
<tr>
<td>Miss.</td>
<td>$4,738</td>
<td>48</td>
</tr>
<tr>
<td>Mo.</td>
<td>$7,714</td>
<td>27</td>
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</table>

<table>
<thead>
<tr>
<th>State</th>
<th>Debt per Capita</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
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<td>N.H.</td>
<td>$8,114</td>
<td>23</td>
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<td>N.J.</td>
<td>$11,175</td>
<td>7</td>
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<td>N.M.</td>
<td>$7,442</td>
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<tr>
<td>N.Y.</td>
<td>$17,485</td>
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<tr>
<td>N.C.</td>
<td>$4,993</td>
<td>45</td>
</tr>
<tr>
<td>N.D.</td>
<td>$7,957</td>
<td>25</td>
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<td>Ohio</td>
<td>$7,383</td>
<td>32</td>
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<td>$8,660</td>
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<td>$10,991</td>
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</tr>
<tr>
<td>S.C.</td>
<td>$8,867</td>
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<td>S.D.</td>
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<tr>
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<td>Tex.</td>
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<td>Utah</td>
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<td>Vt.</td>
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<tr>
<td>Va.</td>
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<tr>
<td>Wash.</td>
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<tr>
<td>W.Va.</td>
<td>$5,677</td>
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<tr>
<td>Wis.</td>
<td>$7,607</td>
<td>30</td>
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<tr>
<td>Wyo.</td>
<td>$3,379</td>
<td>50</td>
</tr>
<tr>
<td>D.C.</td>
<td>$20,714</td>
<td>(1)</td>
</tr>
</tbody>
</table>

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 average people per household by state.

Source: Census Bureau; Tax Foundation.
### Funded Ratio of Public Pension Plans

**Fiscal Year 2015**

<table>
<thead>
<tr>
<th>State</th>
<th>Funded Ratio</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ala.</td>
<td>67%</td>
<td>32</td>
</tr>
<tr>
<td>Alaska</td>
<td>67%</td>
<td>32</td>
</tr>
<tr>
<td>Ariz.</td>
<td>63%</td>
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</tr>
<tr>
<td>Ark.</td>
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<tr>
<td>Calif.</td>
<td>74%</td>
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</tr>
<tr>
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</tr>
<tr>
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<td>49%</td>
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</tr>
<tr>
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</tr>
<tr>
<td>Fla.</td>
<td>87%</td>
<td>10</td>
</tr>
<tr>
<td>Ga.</td>
<td>81%</td>
<td>16</td>
</tr>
<tr>
<td>Hawaii</td>
<td>62%</td>
<td>40</td>
</tr>
<tr>
<td>Idaho</td>
<td>92%</td>
<td>6</td>
</tr>
<tr>
<td>Ill.</td>
<td>40%</td>
<td>48</td>
</tr>
<tr>
<td>Ind.</td>
<td>65%</td>
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<td>Kans.</td>
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</tr>
<tr>
<td>Ky.</td>
<td>38%</td>
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</tr>
<tr>
<td>La.</td>
<td>63%</td>
<td>38</td>
</tr>
<tr>
<td>Maine</td>
<td>83%</td>
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<tr>
<td>Md.</td>
<td>68%</td>
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</tr>
<tr>
<td>Mass.</td>
<td>62%</td>
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<tr>
<td>Mich.</td>
<td>64%</td>
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<tr>
<td>Minn.</td>
<td>80%</td>
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</tr>
<tr>
<td>Miss.</td>
<td>62%</td>
<td>40</td>
</tr>
<tr>
<td>Mo.</td>
<td>81%</td>
<td>16</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>State</th>
<th>Funded Ratio</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mont.</td>
<td>75%</td>
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<tr>
<td>Nebr.</td>
<td>91%</td>
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<tr>
<td>Nev.</td>
<td>75%</td>
<td>23</td>
</tr>
<tr>
<td>N.H.</td>
<td>65%</td>
<td>34</td>
</tr>
<tr>
<td>N.J.</td>
<td>37%</td>
<td>50</td>
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<tr>
<td>N.M.</td>
<td>71%</td>
<td>28</td>
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<tr>
<td>N.Y.</td>
<td>98%</td>
<td>2</td>
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<tr>
<td>N.C.</td>
<td>95%</td>
<td>4</td>
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<tr>
<td>N.D.</td>
<td>70%</td>
<td>29</td>
</tr>
<tr>
<td>Ohio</td>
<td>76%</td>
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<tr>
<td>Okla.</td>
<td>79%</td>
<td>19</td>
</tr>
<tr>
<td>Ore.</td>
<td>92%</td>
<td>6</td>
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<tr>
<td>Pa.</td>
<td>56%</td>
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<td>R.I.</td>
<td>57%</td>
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<tr>
<td>S.C.</td>
<td>58%</td>
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<tr>
<td>S.D.</td>
<td>104%</td>
<td>1</td>
</tr>
<tr>
<td>Tenn.</td>
<td>95%</td>
<td>4</td>
</tr>
<tr>
<td>Tex.</td>
<td>76%</td>
<td>21</td>
</tr>
<tr>
<td>Utah</td>
<td>86%</td>
<td>12</td>
</tr>
<tr>
<td>Vt.</td>
<td>68%</td>
<td>30</td>
</tr>
<tr>
<td>Va.</td>
<td>75%</td>
<td>23</td>
</tr>
<tr>
<td>Wash.</td>
<td>87%</td>
<td>10</td>
</tr>
<tr>
<td>W.Va.</td>
<td>77%</td>
<td>20</td>
</tr>
<tr>
<td>Wis.</td>
<td>98%</td>
<td>2</td>
</tr>
<tr>
<td>Wyo.</td>
<td>73%</td>
<td>27</td>
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**Note:** Funded ratio is defined as the level of assets in proportion to accrued pension liability.

### Income per Capita by State

**Calendar Year 2016**

<table>
<thead>
<tr>
<th>State</th>
<th>Income per Capita</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
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<td>$49,246</td>
<td></td>
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</tr>
<tr>
<td>Alaska</td>
<td>$55,646</td>
<td>8</td>
</tr>
<tr>
<td>Ariz.</td>
<td>$40,415</td>
<td>42</td>
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</table>

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, Census Bureau.
# People per Household by State

## 2015-2016

<table>
<thead>
<tr>
<th>State</th>
<th>2015</th>
<th>2016</th>
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<tr>
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</tr>
</tbody>
</table>

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.
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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