



# FACTS & FIGURES

HOW DOES YOUR STATE COMPARE?



# 2019



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 2019: 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 Janelle Cammenga. We hope these facts contribute to a healthy public debate.

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# Facts & Figures 2019

## How Does Your State Compare?

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# Tax Freedom Day by State

Calendar Year 2018

State	Tax Freedom Day	Rank	State	Tax Freedom Day	Rank
U.S.	April 19		Mont.	April 11	15
Ala.	April 5	3	Nebr.	April 12	17
Alaska	April 4	1	Nev.	April 16	27
Ariz.	April 9	8	N.H.	April 18	32
Ark.	April 7	6	N.J.	May 3	48
Calif.	April 23	41	N.M.	April 10	12
Colo.	April 16	27	N.Y.	May 14	50
Conn.	May 3	48	N.C.	April 12	17
Del.	April 12	17	N.D.	April 24	43
Fla.	April 13	21	Ohio	April 15	26
Ga.	April 9	8	Okla.	April 5	3
Hawaii	April 20	38	Ore.	April 17	30
Idaho	April 7	6	Pa.	April 19	34
Ill.	April 29	47	R.I.	April 24	43
Ind.	April 10	12	S.C.	April 9	8
Iowa	April 18	32	S.D.	April 10	12
Kans.	April 17	30	Tenn.	April 5	3
Ky.	April 13	21	Tex.	April 14	24
La.	April 4	1	Utah	April 11	15
Maine	April 20	38	Vt.	April 23	41
Md.	April 19	34	Va.	April 16	27
Mass.	April 26	45	Wash.	April 19	34
Mich.	April 14	24	W.Va.	April 13	21
Minn.	April 27	46	Wis.	April 19	34
Miss.	April 9	8	Wyo.	April 21	40
Mo.	April 12	17	D.C.	May 3	(48)

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

Source: *Tax Freedom Day 2018*, 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

State	State-Local Tax Burden as a Share of State Income	Rank	Total Tax Burden (per Capita)
US	9.9%		\$4,420
Ala.	8.7%	39	\$3,067
Alaska	6.5%	50	\$3,229
Ariz.	8.8%	36	\$3,276
Ark.	10.1%	17	\$3,519
Calif.	11.0%	6	\$5,237
Colo.	8.9%	35	\$4,304
Conn.	12.6%	2	\$7,869
Del.	10.2%	16	\$4,412
Fla.	8.9%	34	\$3,738
Ga.	9.1%	32	\$3,426
Hawaii	10.2%	14	\$4,576
Idaho	9.3%	26	\$3,318
Ill.	11.0%	5	\$5,235
Ind.	9.5%	22	\$3,585
Iowa	9.2%	31	\$4,037
Kans.	9.5%	23	\$4,131
Ky.	9.5%	24	\$3,298
La.	7.6%	45	\$2,950
Maine	10.2%	13	\$3,997
Md.	10.9%	7	\$5,920
Mass.	10.3%	12	\$5,872
Mich.	9.4%	25	\$3,631
Minn.	10.8%	8	\$5,185
Miss.	8.6%	41	\$2,742
Mo.	9.3%	29	\$3,591
Mont.	8.7%	38	\$3,389
Nebr.	9.2%	30	\$4,197
Nev.	8.1%	43	\$3,349
N.H.	7.9%	44	\$3,961
N.J.	12.2%	3	\$6,926

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

Fiscal Year 2012

State	State-Local Tax Burden as a Share of State Income	Rank	Total Tax Burden (per Capita)
N.M.	8.7%	37	\$3,141
N.Y.	12.7%	1	\$6,993
N.C.	9.8%	20	\$3,659
N.D.	9.0%	33	\$4,867
Ohio	9.8%	19	\$3,924
Okla.	8.6%	40	\$3,515
Ore.	10.3%	10	\$4,095
Pa.	10.2%	15	\$4,589
R.I.	10.8%	9	\$4,998
S.C.	8.4%	42	\$2,936
S.D.	7.1%	49	\$3,318
Tenn.	7.3%	47	\$2,805
Tex.	7.6%	46	\$3,340
Utah	9.6%	21	\$3,556
Vt.	10.3%	11	\$4,557
Va.	9.3%	27	\$4,623
Wash.	9.3%	28	\$4,541
W.Va.	9.8%	18	\$3,331
Wis.	11.0%	4	\$4,734
Wyo.	7.1%	48	\$4,407
D.C.	10.6%	(10)	\$7,541

Note: Data for years 1977 to 2012 are available at [www.TaxFoundation.org/burdens](http://www.TaxFoundation.org/burdens). Payments made to out-of-state governments are tallied in taxpayer's state of residence where possible. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 43 for average people per household by state.

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

## 2019 State Business Tax Climate Index

As of July 1, 2018

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



## 2019 State Business Tax Climate Index

As of July 1, 2018

State	Overall Index Rank	Ranking on Five Component Taxes				
		Corp. Tax	Ind. Income Tax	Sales Tax	Unemp. Ins. Tax	Prop. Tax
N.M.	25	21	31	41	10	1
N.Y.	48	7	48	42	31	47
N.C.	12	3	16	20	7	33
N.D.	17	23	20	32	14	6
Ohio	42	46	44	28	6	13
Okla.	26	9	33	39	1	19
Ore.	7	30	36	4	37	17
Pa.	34	43	18	21	46	34
R.I.	37	32	29	23	29	43
S.C.	35	19	34	34	27	27
S.D.	3	1	1	33	39	28
Tenn.	16	24	8	46	22	29
Tex.	15	49	6	37	18	37
Utah	8	5	10	16	16	3
Vt.	41	38	37	15	20	49
Va.	22	10	35	10	43	30
Wash.	20	44	6	49	19	25
W.Va.	19	13	28	17	30	18
Wis.	32	35	39	8	41	21
Wyo.	1	1	1	6	36	38
D.C.	(46)	(27)	(45)	(25)	(33)	(47)

Note: The *State Business Tax Climate Index* measures how each state's tax laws affect economic performance. A rank of 1 means the state's tax system is most favorable for business; a rank of 50 means the state's tax system is the least 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, 2019 *State Business Tax Climate Index*.

## State Tax Collections per Capita

Fiscal Year 2017

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$2,918		Mont.	\$2,527	35
Ala.	\$2,137	41	Nebr.	\$2,658	29
Alaska	\$1,608	50	Nev.	\$2,877	20
Ariz.	\$1,979	45	N.H.	\$1,859	49
Ark.	\$3,168	14	N.J.	\$3,590	10
Calif.	\$3,936	8	N.M.	\$2,766	26
Colo.	\$2,354	38	N.Y.	\$4,014	6
Conn.	\$4,555	5	N.C.	\$2,614	32
Del.	\$3,731	9	N.D.	\$4,587	4
Fla.	\$1,917	47	Ohio	\$2,599	34
Ga.	\$2,150	40	Okla.	\$2,180	39
Hawaii	\$4,924	2	Ore.	\$2,876	21
Idaho	\$2,627	30	Pa.	\$2,956	19
Ill.	\$2,967	18	R.I.	\$3,083	17
Ind.	\$2,708	27	S.C.	\$1,956	46
Iowa	\$3,101	16	S.D.	\$2,103	42
Kans.	\$2,806	24	Tenn.	\$2,069	43
Ky.	\$2,673	28	Tex.	\$1,894	48
La.	\$2,371	37	Utah	\$2,525	36
Maine	\$3,168	13	Vt.	\$5,015	1
Md.	\$3,569	11	Va.	\$2,623	31
Mass.	\$4,012	7	Wash.	\$3,240	12
Mich.	\$2,874	22	W.Va.	\$2,804	25
Minn.	\$4,590	3	Wis.	\$3,129	15
Miss.	\$2,608	33	Wyo.	\$2,847	23
Mo.	\$2,044	44			

Note: D.C. is included only in combined state and local data; see Table 7. See Table 43 for average people per household by state.

Source: Census Bureau; Tax Foundation calculations.

## State Revenue per Capita

Fiscal Year 2017

State	Revenue per Capita	Rank	State	Revenue per Capita	Rank
U.S.	\$6,064		Mont.	\$6,300	25
Ala.	\$5,492	35	Nebr.	\$5,221	40
Alaska	\$11,281	1	Nev.	\$5,117	42
Ariz.	\$4,943	45	N.H.	\$5,222	39
Ark.	\$7,040	16	N.J.	\$6,980	17
Calif.	\$7,299	13	N.M.	\$8,218	7
Colo.	\$4,970	44	N.Y.	\$8,292	6
Conn.	\$7,752	11	N.C.	\$5,178	41
Del.	\$8,670	5	N.D.	\$8,801	4
Fla.	\$4,003	50	Ohio	\$5,985	30
Ga.	\$4,230	49	Okla.	\$5,368	36
Hawaii	\$9,423	3	Ore.	\$7,899	10
Idaho	\$5,911	32	Pa.	\$6,611	20
Ill.	\$5,311	37	R.I.	\$7,084	15
Ind.	\$5,774	33	S.C.	\$5,305	38
Iowa	\$6,718	19	S.D.	\$5,068	43
Kans.	\$6,071	28	Tenn.	\$4,378	48
Ky.	\$6,222	26	Tex.	\$4,549	47
La.	\$5,933	31	Utah	\$6,029	29
Maine	\$6,422	22	Vt.	\$8,184	8
Md.	\$6,778	18	Va.	\$5,571	34
Mass.	\$7,987	9	Wash.	\$6,359	23
Mich.	\$6,424	21	W.Va.	\$7,260	14
Minn.	\$7,416	12	Wis.	\$6,133	27
Miss.	\$6,352	24	Wyo.	\$9,762	2
Mo.	\$4,830	46			

Note: "Revenue" refers to the Census Bureau's General Revenue classification. This measure includes taxes, fees, licenses, and intergovernmental revenue but excludes revenue from government enterprises such as utilities and liquor stores, as well as insurance trust revenue. D.C. is included only in combined state and local data. See Table 43 for average people per household by state.

Source: Census Bureau; Tax Foundation calculations.

# State & Local Tax Collections per Capita

Fiscal Year 2016

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$4,946		Mont.	\$3,827	37
Ala.	\$3,206	50	Nebr.	\$5,087	15
Alaska	\$3,812	39	Nev.	\$4,277	27
Ariz.	\$3,582	44	N.H.	\$4,818	19
Ark.	\$3,958	30	N.J.	\$6,709	3
Calif.	\$6,077	8	N.M.	\$3,891	34
Colo.	\$4,621	22	N.Y.	\$8,957	1
Conn.	\$7,220	2	N.C.	\$3,919	32
Del.	\$4,757	21	N.D.	\$6,630	4
Fla.	\$3,478	46	Ohio	\$4,473	26
Ga.	\$3,660	42	Okla.	\$3,458	47
Hawaii	\$6,467	6	Ore.	\$4,508	24
Idaho	\$3,514	45	Pa.	\$5,058	16
Ill.	\$5,654	11	R.I.	\$5,562	12
Ind.	\$3,872	36	S.C.	\$3,435	48
Iowa	\$4,884	18	S.D.	\$3,938	31
Kans.	\$4,498	25	Tenn.	\$3,322	49
Ky.	\$3,823	38	Tex.	\$4,020	29
La.	\$3,888	35	Utah	\$3,743	40
Maine	\$5,206	14	Vt.	\$5,904	10
Md.	\$6,027	9	Va.	\$4,560	23
Mass.	\$6,469	5	Wash.	\$5,050	17
Mich.	\$4,082	28	W.Va.	\$3,917	33
Minn.	\$6,090	7	Wis.	\$4,782	20
Miss.	\$3,613	43	Wyo.	\$5,545	13
Mo.	\$3,682	41	D.C.	\$10,841	(1)

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

Source: Census Bureau; Tax Foundation calculations.

# State & Local Revenue per Capita

Fiscal Year 2016

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$9,302		Mont.	\$8,125	35
Ala.	\$7,827	39	Nebr.	\$9,143	20
Alaska	\$14,551	2	Nev.	\$7,532	44
Ariz.	\$7,293	46	N.H.	\$8,385	30
Ark.	\$8,253	34	N.J.	\$10,770	10
Calif.	\$11,342	7	N.M.	\$9,952	16
Colo.	\$8,780	26	N.Y.	\$14,844	1
Conn.	\$10,879	9	N.C.	\$7,972	38
Del.	\$10,067	14	N.D.	\$11,986	4
Fla.	\$7,157	47	Ohio	\$8,911	23
Ga.	\$6,778	50	Okla.	\$7,550	43
Hawaii	\$11,507	5	Ore.	\$10,010	15
Idaho	\$6,912	48	Pa.	\$9,362	19
Ill.	\$9,080	21	R.I.	\$10,158	12
Ind.	\$8,109	36	S.C.	\$8,041	37
Iowa	\$10,087	13	S.D.	\$7,798	40
Kans.	\$8,596	28	Tenn.	\$6,835	49
Ky.	\$8,288	33	Tex.	\$7,570	42
La.	\$8,357	32	Utah	\$7,754	41
Maine	\$8,964	22	Vt.	\$11,407	6
Md.	\$9,932	17	Va.	\$8,366	31
Mass.	\$11,212	8	Wash.	\$9,755	18
Mich.	\$8,637	27	W.Va.	\$8,883	25
Minn.	\$10,506	11	Wis.	\$8,585	29
Miss.	\$8,883	24	Wyo.	\$13,750	3
Mo.	\$7,499	45	D.C.	\$19,893	(1)

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 2016

State	Property	General Sales	Individual Income	Corporate Income	Other Taxes (a)
U.S.	31.5%	23.6%	23.5%	3.4%	18.1%
Ala.	17.1%	30.7%	23.2%	2.4%	26.6%
Alaska	53.7%	8.3%	0.0%	7.5%	30.5%
Ariz.	29.6%	38.7%	16.0%	2.3%	13.3%
Ark.	18.0%	37.5%	23.5%	3.8%	17.2%
Calif.	25.7%	21.9%	33.8%	4.1%	14.5%
Colo.	30.8%	26.5%	25.4%	2.4%	14.8%
Conn.	40.5%	14.5%	29.2%	2.8%	13.0%
Del.	18.1%	0.0%	25.8%	7.1%	49.0%
Fla.	36.3%	34.1%	0.0%	3.2%	26.4%
Ga.	31.7%	24.1%	27.7%	2.6%	14.0%
Hawaii	17.6%	37.2%	22.9%	1.2%	21.1%
Idaho	26.9%	26.5%	25.8%	3.2%	17.7%
Ill.	37.5%	19.3%	19.0%	4.6%	19.5%
Ind.	25.0%	28.4%	25.5%	4.0%	17.1%
Iowa	32.4%	22.8%	23.9%	2.5%	18.5%
Kans.	33.1%	32.1%	17.1%	3.0%	14.7%
Ky.	20.3%	20.4%	33.3%	4.7%	21.4%
La.	22.8%	41.0%	15.7%	0.9%	19.5%
Maine	40.4%	19.6%	22.4%	2.0%	15.5%
Md.	25.7%	12.4%	37.8%	3.1%	21.1%
Mass.	36.4%	13.8%	32.7%	5.3%	11.8%
Mich.	34.6%	22.6%	24.2%	2.2%	16.4%
Minn.	25.7%	17.1%	31.9%	4.5%	20.8%
Miss.	27.4%	30.6%	16.7%	4.3%	21.1%
Mo.	26.4%	27.3%	28.6%	1.8%	15.9%
Mont.	39.7%	0.0%	29.7%	3.0%	27.6%

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

Fiscal Year 2016

State	Property	General Sales	Individual Income	Corporate Income	Other Taxes (a)
Nebr.	37.5%	22.4%	23.1%	3.2%	13.8%
Nev.	23.3%	39.4%	0.0%	0.0%	37.4%
N.H.	64.7%	0.0%	1.4%	10.9%	23.1%
N.J.	46.6%	15.4%	22.2%	3.7%	12.1%
N.M.	19.7%	37.8%	17.4%	1.4%	23.7%
N.Y.	31.1%	16.7%	32.7%	6.0%	13.5%
N.C.	24.9%	25.0%	30.3%	2.7%	17.1%
N.D.	19.6%	25.6%	7.0%	2.1%	45.8%
Ohio	28.3%	28.2%	25.6%	0.6%	17.4%
Okla.	20.2%	33.3%	22.1%	2.4%	22.0%
Ore.	32.0%	0.0%	41.7%	3.7%	22.5%
Pa.	29.2%	17.2%	26.2%	4.5%	22.9%
R.I.	43.4%	16.6%	21.0%	2.5%	16.6%
S.C.	33.9%	22.1%	22.7%	2.6%	18.7%
S.D.	35.4%	39.6%	0.0%	1.0%	24.1%
Tenn.	25.2%	41.5%	1.5%	7.0%	24.9%
Tex.	43.8%	35.4%	0.0%	0.0%	20.7%
Utah	27.2%	24.8%	29.6%	2.9%	15.5%
Vt.	43.9%	10.4%	19.8%	2.7%	23.1%
Va.	33.9%	13.8%	31.9%	2.0%	18.5%
Wash.	28.4%	46.4%	0.0%	0.0%	25.1%
W.Va.	23.4%	18.4%	25.8%	2.0%	30.4%
Wis.	34.1%	19.8%	27.1%	3.6%	15.5%
Wyo.	43.2%	25.2%	0.0%	0.0%	31.7%
D.C.	32.6%	18.1%	25.7%	7.5%	16.1%

(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 2016

State	Fed. Aid as a Percentage of General Revenue	Rank	State	Fed. Aid as a Percentage of General Revenue	Rank
U.S.	22.9%		Mont.	40.6%	6
Ala.	37.1%	11	Nebr.	30.5%	36
Alaska	37.3%	9	Nev.	31.3%	32
Ariz.	41.2%	4	N.H.	31.9%	30
Ark.	36.3%	13	N.J.	28.4%	41
Calif.	32.2%	29	N.M.	41.2%	3
Colo.	30.6%	35	N.Y.	33.9%	22
Conn.	27.9%	42	N.C.	30.7%	34
Del.	27.2%	43	N.D.	23.8%	47
Fla.	33.7%	24	Ohio	35.1%	16
Ga.	34.3%	18	Okla.	33.9%	21
Hawaii	22.7%	49	Ore.	35.6%	15
Idaho	33.1%	27	Pa.	32.6%	28
Ill.	28.8%	40	R.I.	33.2%	26
Ind.	35.8%	14	S.C.	30.9%	33
Iowa	31.4%	31	S.D.	34.0%	20
Kans.	23.0%	48	Tenn.	38.6%	7
Ky.	40.9%	5	Tex.	33.5%	25
La.	42.7%	2	Utah	25.7%	46
Maine	34.1%	19	Vt.	34.9%	17
Md.	30.4%	37	Va.	21.1%	50
Mass.	28.9%	39	Wash.	30.2%	38
Mich.	33.8%	23	W.Va.	37.1%	12
Minn.	26.7%	44	Wis.	26.3%	45
Miss.	43.3%	1	Wyo.	38.1%	8
Mo.	37.3%	10			

Note: Figures are calculated by dividing each state's "Intergovernmental Revenue" by its "General Revenue." "Intergovernmental Revenue" includes money transferred from one level of government to another, like federal grants to states. "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 2016

Income Percentile	Income Taxes Paid (\$ millions)	Group's Share of Total AGI	Group's Share of Income Taxes	Average Income Tax Rate
All Taxpayers	\$1,442,385	100.0%	100.0%	14.2%
Top 1%	\$538,257	19.7%	37.3%	26.9%
Top 5%	\$839,898	35.2%	58.2%	23.5%
Top 10%	\$1,002,072	46.6%	69.5%	21.2%
Top 25%	\$1,240,010	68.4%	86.0%	17.8%
Top 50%	\$1,398,523	88.4%	97.0%	15.6%
Bottom 50%	\$43,863	11.6%	3.0%	3.7%

Note: There are roughly 140.9 million total federal income tax filers. Total adjusted gross income (AGI) is roughly \$10.2 trillion. The top 1% of earners have AGI above \$480,803; the top 5% have AGI above \$197,650; the top 10% have AGI above \$139,712; the top 25% have AGI above \$80,920; and the top 50% have AGI above \$40,077.

Source: Tax Foundation, "Summary of Latest Federal Individual Income Tax Data (2018 Update)."

## Selected Federal Tax Rates

Calendar Year 2019

Individual Income Tax			Social Security and Medicare Payroll Taxes (a)		
Single					
Rates		Brackets	Rates		Brackets
10%	>	\$0	15.3%	>	\$0
12%	>	\$9,700	2.9%	>	\$132,900
22%	>	\$39,475	3.8%	>	\$200,000
24%	>	\$84,200	<b>Corporate Income Tax</b>		
32%	>	\$160,725	Rates		Brackets
35%	>	\$204,100	21%	>	\$0
37%	>	\$510,300	<b>Select Federal Excise Taxes (b)</b>		
Married Filing Jointly			Item	Rate	
Rates		Brackets	Pistols & Revolvers	10%	
10%	>	\$0	Other Firearms	11%	
12%	>	\$19,400	Ammunition	11%	
22%	>	\$78,950	Medical Devices (c)	2.3%	
24%	>	\$168,400	Indoor Tanning	10%	
32%	>	\$321,450	Tackle Boxes	3%	
35%	>	\$408,200	Arrow Shafts	51¢/shaft	
37%	>	\$612,350	Air Transportation	7.5%	
Head of Household			Truck Bodies	12%	
Rates		Brackets	Liq. Natural Gas	24.3¢/gallon	
10%	>	\$0	Surface Coal	4.4% or \$0.55/ton	
12%	>	\$13,850			
22%	>	\$52,850			
24%	>	\$84,200			
32%	>	\$160,700			
35%	>	\$204,100			
37%	>	\$510,300			

(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, alcohol, cell phone, and tobacco excise taxes are included under the "Federal" line and are in addition to any state taxes.

(c) The Medical Device Tax is suspended from January 1, 2016 - December 31, 2019.

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

## State Individual Income Tax Rates

As of January 1, 2019

State	Rates	Brackets	State	Rates	Brackets
Ala. (a, b)	2%	> \$0	Del. (b)	2.20%	> \$2,000
	4%	> \$500		3.90%	> \$5,000
	5%	> \$3,000		4.80%	> \$10,000
Alaska	None			5.20%	> \$20,000
Ariz. (c)	2.59%	> \$0		5.55%	> \$25,000
	2.88%	> \$11,047		6.60%	> \$60,000
	3.36%	> \$27,614	Fla.	None	
	4.24%	> \$55,226	Ga.	1.00%	> \$0
Ark. (c, d, e)	4.54%	> \$165,674		2.00%	> \$750
	0.9%	> \$0		3.00%	> \$2,250
	2.5%	> \$4,500		4.00%	> \$3,750
	3.5%	> \$8,900		5.00%	> \$5,250
	4.5%	> \$13,400		5.75%	> \$7,000
	6.0%	> \$22,200	Hawaii	1.40%	> \$0
Calif. (c, f, g)	6.9%	> \$37,200		3.20%	> \$2,400
	1.0%	> \$0		5.50%	> \$4,800
	2.0%	> \$8,544		6.40%	> \$9,600
	4.0%	> \$20,255		6.80%	> \$14,400
	6.0%	> \$31,969		7.20%	> \$19,200
	8.0%	> \$44,377		7.60%	> \$24,000
	9.3%	> \$56,085		7.90%	> \$36,000
	10.3%	> \$286,492		8.25%	> \$48,000
	11.3%	> \$343,788		9.00%	> \$150,000
	12.3%	> \$572,980		10.00%	> \$175,000
Colo.	13.3%	> \$1,000,000		11.00%	> \$200,000
	4.63% of federal taxable income with modification		Idaho (c)	1.125%	> \$0
Conn. (e)	3.00%	> \$0		3.125%	> \$1,541
	5.00%	> \$10,000		3.625%	> \$3,081
	5.50%	> \$50,000		4.625%	> \$4,622
	6.00%	> \$100,000		5.625%	> \$6,162
	6.50%	> \$200,000		6.625%	> \$7,703
	6.90%	> \$250,000		6.925%	> \$11,554
	6.99%	> \$500,000	Ill.	4.95%	> \$0
		Ind. (b)	3.23%	> \$0	

# State Individual Income Tax Rates

As of January 1, 2019

State	Rates	Brackets	State	Rates	Brackets	
Iowa (a, b, c)	0.33%	> \$0	Mo. (a, b, c)	1.5%	> \$105	
	0.67%	> \$1,638		2.0%	> \$1,053	
	2.25%	> \$3,276		2.5%	> \$2,106	
	4.14%	> \$6,552		3.0%	> \$3,159	
	5.63%	> \$14,742		3.5%	> \$4,212	
	5.96%	> \$24,570		4.0%	> \$5,265	
	6.25%	> \$32,760		4.5%	> \$6,318	
	7.44%	> \$49,140		5.0%	> \$7,371	
	8.53%	> \$73,710		5.4%	> \$8,424	
Kans.	3.10%	> \$2,500	Mont. (a, c)	1.0%	> \$0	
	5.25%	> \$15,000		2.0%	> \$3,100	
	5.70%	> \$30,000		3.0%	> \$5,400	
Ky. (b)	5%	> \$0		4.0%	> \$8,200	
	La. (a)	2%		> \$0	5.0%	> \$11,100
		4%		> \$12,500	6.0%	> \$14,300
6%		> \$50,000	6.9%	> \$18,400		
Maine (c)	5.80%	> \$0	Nebr. (c)	2.46%	> \$0	
	6.75%	> \$21,850		3.51%	> \$3,290	
	7.15%	> \$51,700		5.01%	> \$19,720	
Md. (b)	2.00%	> \$0		6.84%	> \$31,780	
	3.00%	> \$1,000	Nev.	None		
	4.00%	> \$2,000	N.H. (h)	5% > \$0		
	4.75%	> \$3,000	N.J. (b)	1.400%	> \$0	
	5.00%	> \$100,000		1.750%	> \$20,000	
	5.25%	> \$125,000		3.500%	> \$35,000	
	5.50%	> \$150,000		5.525%	> \$40,000	
	5.75%	> \$250,000		6.370%	> \$75,000	
8.970%	> \$500,000	10.750%		> \$5,000,000		
Mass.	5.1% > \$0	N.M.	1.7%	> \$0		
Mich. (b)	4.25% > \$0		3.2%	> \$5,500		
Minn. (c)	5.35%		> \$0	4.7%	> \$11,000	
	7.05%		> \$26,520	4.9%	> \$16,000	
	7.85%	> \$87,110	Miss.	3%	> \$1,000	
	9.85%	> \$163,890		4%	> \$5,000	
5%	> \$10,000					

# State Individual Income Tax Rates

As of January 1, 2019

State	Rates	Brackets	State	Rates	Brackets
N.Y. (b, e)	4.00%	> \$0	S.C. (c)	1.1%	> \$0
	4.50%	> \$8,500		3.0%	> \$2,450
	5.25%	> \$11,700		4.0%	> \$4,900
	5.90%	> \$13,900		5.0%	> \$7,350
	6.21%	> \$21,400		6.0%	> \$9,800
	6.49%	> \$80,650		7.0%	> \$12,250
	6.85%	> \$215,400		S.D.	None
	8.82%	> \$1,077,550		Tenn. (h)	2% > \$0
N.C.	5.25%	> \$0	Tex.	None	
N.D. (c)	1.10%	> \$4,500	Utah	4.95%	> \$0
	2.04%	> \$43,000	Vt. (c)	3.35%	> \$0
	2.27%	> \$87,000		6.60%	> \$39,600
	2.64%	> \$202,000		7.60%	> \$95,900
	2.90%	> \$432,000		8.75%	> \$200,100
Ohio (b, c, f, g)	1.980%	> \$10,850	Va.	2.00%	> \$0
	2.746%	> \$16,300		3.00%	> \$3,000
	2.969%	> \$21,750		5.00%	> \$5,000
	3.465%	> \$43,450		5.75%	> \$17,000
	3.960%	> \$86,900	Wash.	None	
	4.597%	> \$108,700	W.Va.	3.0%	> \$0
	4.997%	> \$217,400		4.0%	> \$10,000
Okla.	0.5%	> \$6,350		4.5%	> \$25,000
	1.0%	> \$7,350	6.0%	> \$40,000	
	2.0%	> \$8,850	6.5%	> \$60,000	
	3.0%	> \$10,100	Wis. (c)	4.00%	> \$0
	4.0%	> \$11,250		5.84%	> \$11,760
	5.0%	> \$13,550		6.27%	> \$23,520
Ore. (a, b, c)	5.0%	> \$0		7.65%	> \$258,950
7.0%	> \$3,550	Wyo.	None		
9.0%	> \$8,900	D.C.	4.00%	> \$0	
9.9%	> \$125,000		6.00%	> \$10,000	
Pa. (b)	3.07%		> \$0	6.50%	> \$40,000
R.I. (c)	3.75%		> \$0	8.50%	> \$60,000
	4.75%		> \$64,050	8.75%	> \$350,000
	5.99%	> \$145,600	8.95%	> \$1,000,000	

## State Individual Income Tax Rates

As of January 1, 2019

- (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. Thirteen states have county- or city-level income taxes; the average rate within each jurisdiction is: 0.50% in Alabama; 0.63% in Delaware; 1.56% in Indiana; 0.22% in Iowa; 2.08% in Kentucky; 2.85% in Maryland; 1.70% in Michigan; 0.50% in Missouri; 0.50% in New Jersey; 1.87% in New York; 2.50% in Ohio; 0.38% in Oregon; and 2.94% in Pennsylvania. Weighted local rates are from the Tax Foundation's 2019 *State Business Tax Climate Index*.
- (c) Bracket levels are adjusted for inflation each year.
- (d) Rates apply to individuals earning more than \$79,300 in Arkansas. Two special tax tables exist for low- and middle-income individuals: one for individuals below \$22,000 in income, and one for those between \$22,000 and \$79,300.
- (e) Arkansas, Connecticut, 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.
- (f) 2018 brackets due to data availability in California, and Ohio.
- (g) Laws in California and Ohio prevent revenue officials from inflation indexing brackets until midyear.
- (h) Tax applies to interest and dividend income only in New Hampshire and Tennessee

Note: Brackets are for single taxpayers. Some states double bracket widths for joint filers (Ala., Ariz, Conn., Hawaii, Idaho, Kans., La., Maine, Nebr., Ore.). California doubles all but the top two brackets. Oklahoma doubles all but the top bracket. Some states increase but do not double brackets for joint filers (Ga., Minn., N.M., N.D., N.Y., Vt., Wis.). Maryland increases some but not all brackets. New Jersey adds a 2.45% rate and increases some bracket widths. Consult the Tax Foundation website for tables for joint filers.

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

# State Individual Income Tax Collections per Capita

Fiscal Year 2017

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$1,083		Mont.	\$1,121	21
Ala.	\$744	35	Nebr.	\$1,161	19
Alaska (a)	\$0	--	Nev. (a)	\$0	--
Ariz.	\$491	40	N.H. (b)	\$49	42
Ark.	\$921	30	N.J.	\$1,550	7
Calif.	\$2,130	4	N.M.	\$641	37
Colo.	\$1,211	13	N.Y.	\$2,249	1
Conn.	\$2,218	2	N.C.	\$1,176	15
Del.	\$1,228	12	N.D.	\$423	41
Fla. (a)	\$0	--	Ohio	\$719	36
Ga.	\$1,053	22	Okla.	\$794	34
Hawaii	\$1,468	10	Ore.	\$2,023	5
Idaho	\$967	27	Pa.	\$942	29
Ill.	\$1,036	23	R.I.	\$1,169	16
Ind.	\$815	32	S.C.	\$824	31
Iowa	\$1,162	18	S.D. (a)	\$0	--
Kans.	\$799	33	Tenn. (b)	\$37	43
Ky.	\$987	26	Tex. (a)	\$0	--
La.	\$630	38	Utah	\$1,167	17
Maine	\$1,149	20	Vt.	\$1,192	14
Md.	\$1,498	9	Va.	\$1,541	8
Mass.	\$2,146	3	Wash. (a)	\$0	--
Mich.	\$952	28	W.Va.	\$999	25
Minn.	\$1,965	6	Wis.	\$1,345	11
Miss.	\$615	39	Wyo. (a)	\$0	--
Mo.	\$1,006	24			

(a) State has no individual income tax.

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

Note: D.C. is included only in combined state and local data; see Table 14. 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 2016

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$1,164		Mont.	\$1,137	23
Ala.	\$743	36	Nebr.	\$1,177	16
Alaska (a)	\$0	--	Nev. (a)	\$0	--
Ariz.	\$574	40	N.H. (b)	\$66	42
Ark.	\$931	31	N.J.	\$1,488	8
Calif.	\$2,055	5	N.M.	\$676	37
Colo.	\$1,173	17	N.Y.	\$2,929	1
Conn.	\$2,106	4	N.C.	\$1,186	15
Del.	\$1,228	14	N.D.	\$465	41
Fla. (a)	\$0	--	Ohio	\$1,146	22
Ga.	\$1,012	27	Okla.	\$764	35
Hawaii	\$1,481	9	Ore.	\$1,882	7
Idaho	\$905	32	Pa.	\$1,323	11
Ill.	\$1,076	25	R.I.	\$1,169	19
Ind.	\$986	30	S.C.	\$780	33
Iowa	\$1,168	20	S.D. (a)	\$0	--
Kans.	\$768	34	Tenn. (b)	\$49	43
Ky.	\$1,271	13	Tex. (a)	\$0	--
La.	\$612	38	Utah	\$1,108	24
Maine	\$1,166	21	Vt.	\$1,171	18
Md.	\$2,276	2	Va.	\$1,454	10
Mass.	\$2,115	3	Wash. (a)	\$0	--
Mich.	\$986	29	W.Va.	\$1,009	28
Minn.	\$1,957	6	Wis.	\$1,297	12
Miss.	\$603	39	Wyo. (a)	\$0	--
Mo.	\$1,053	26	D.C.	\$2,788	(2)

(a) State has no individual income tax.

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

Note: 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, 2019

State	Rates	Brackets	State	Rates	Brackets
Ala.	6.5%	> \$0	Ky.	5%	> \$0
Alaska	0%	> \$0	La.	4%	> \$0
	2%	> \$25,000		5%	> \$25,000
	3%	> \$49,000		6%	> \$50,000
	4%	> \$74,000		7%	> \$100,000
	5%	> \$99,000		8%	> \$200,000
	6%	> \$124,000	Maine	3.50%	> \$0
	7%	> \$148,000		7.93%	> \$350,000
	8%	> \$173,000		8.33%	> \$1,050,000
	9%	> \$198,000		8.93%	> \$3,500,000
	9.4%	> \$222,000	Md.	8.25%	> \$0
Ariz.	4.9%	> \$0	Mass.	8.00%	> \$0
Ark.	1.0%	> \$0	Mich.	6.00%	> \$0
	2.0%	> \$3,000	Minn.	9.8%	> \$0
	3.0%	> \$6,000	Miss. (f)	3%	> \$0
	5.0%	> \$11,000		4%	> \$5,000
	6.0%	> \$25,000		5%	> \$10,000
	6.5%	> \$100,000	Mo. (g)	6.25%	> \$0
Calif.	8.84%	> \$0	Mont.	6.75%	> \$0
Colo.	4.63%	> \$0	Nebr.	5.58%	> \$0
Conn.	7.50%	> \$0		7.81%	> \$100,000
Del. (a)	8.7%	> \$0	Nev.	(a)	
Fla.	5.5%	> \$0	N.H.	7.7%	> \$0
Ga. (b)	5.75%	> \$0	N.J. (h)	6.5%	> \$0
Hawaii	4.4%	> \$0		7.5%	> \$50,000
	5.4%	> \$25,000		9.0%	> \$100,000
	6.4%	> \$100,000		11.5%	> \$1,000,000
Idaho	6.925%	> \$0	N.M.	4.8%	> \$0
Ill. (c)	9.5%	> \$0		5.9%	> \$500,000
Ind. (d)	5.75%	> \$0	N.Y.	6.5%	> \$0
Iowa (e)	6%	> \$0	N.C.	2.5%	> \$0
	8%	> \$25,000	N.D.	1.41%	> \$0
	10%	> \$100,000		3.55%	> \$25,000
	12%	> \$250,000		4.31%	> \$50,000
Kans.	4%	> \$0	Ohio	(a)	
	7%	> \$50,000			

## State Corporate Income Tax Rates

As of January 1, 2018

State	Rates	Brackets	State	Rates	Brackets
Okla.	6%	> \$0	Va. (a)	6%	> \$0
Ore.	6.6%	> \$0	Wash.		(a)
	7.6%	> \$1,000,000	W.Va. (a)	6.5%	> \$0
Pa. (a)	9.99%	> \$0	Wis.	7.9%	> \$0
R.I.	7%	> \$0	Wyo.		None
S.C.	5%	> \$0	D.C.	8.25%	> \$0
S.D.		None			
Tenn.	6.5%	> \$0			
Texas		(a)			
Utah	4.95%	> \$0			
Vt.	6%	> \$0			
	7%	> \$10,000			
	8.5%	> \$25,000			

- (a) 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 has gross receipts taxes in addition to corporate income taxes, as do several states like Pennsylvania, Virginia, and West Virginia, which permit gross receipts taxes at the local (but not state) level.
- (b) Georgia's corporate income tax rate will revert to 6% on January 1, 2026. The state could see a drop to 5.5% in 2019, pending legislative approval.
- (c) Illinois' rate includes two separate corporate income taxes, one at a 7% rate and one at a 2.5% rate.
- (d) Indiana's rate will change to 5.5% on July 1, 2019. The rate is scheduled to decrease to 4.9% by 2022.
- (e) Iowa's rate is scheduled to drop to 9.8 percent by 2021, subject to revenue availability.
- (f) Mississippi continues to phase out the 3 percent bracket by increasing the exemption by \$1,000 a year. By the start of 2022, the 3 percent bracket will be fully eliminated.
- (g) A scheduled reform in 2020 will subject nearly all Missouri companies to a single sales factor apportionment, permitting a rate reduction from 6.25% to 4%.
- (h) In New Jersey, the rates indicated apply to a corporation's entire net income rather than just income over the threshold. A temporary surcharge is in effect, bringing the rate to 11.5 percent for businesses with income over \$1 million.

Note: In addition to regular income taxes, many states impose other taxes on corporations such as gross receipts taxes (Table 18) and capital stock taxes (Table 36). Some states also impose an alternative minimum tax and special rates on financial institutions.

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

# State Corporate Income Tax Collections per Capita

Fiscal Year 2017

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$139		Mont.	\$119	27
Ala.	\$107	30	Nebr.	\$138	16
Alaska	\$119	28	Nev. (b, c)	\$0	--
Ariz.	\$52	41	N.H.	\$427	1
Ark.	\$132	20	N.J.	\$234	7
Calif.	\$256	5	N.M.	\$44	43
Colo.	\$94	34	N.Y.	\$203	10
Conn.	\$250	6	N.C.	\$74	38
Del. (a, b)	\$256	4	N.D.	\$81	36
Fla.	\$114	29	Ohio (b, c)	\$1	--
Ga.	\$93	35	Okla.	\$40	44
Hawaii	\$129	23	Ore.	\$153	15
Idaho	\$126	24	Pa.	\$183	11
Ill.	\$225	8	R.I.	\$122	25
Ind.	\$154	14	S.C.	\$75	37
Iowa	\$137	17	S.D. (c)	\$35	45
Kans.	\$133	19	Tenn.	\$257	3
Ky.	\$103	32	Tex. (b, c)	\$0	--
La.	\$62	40	Utah	\$106	31
Maine	\$131	21	Vt.	\$131	22
Md.	\$166	13	Va.	\$98	33
Mass.	\$320	2	Wash. (b, c)	\$0	--
Mich.	\$120	26	W.Va.	\$64	39
Minn.	\$220	9	Wis.	\$166	12
Miss.	\$137	18	Wyo. (c)	\$0	--
Mo.	\$50	42			

(a) Delaware collects both corporate income taxes and gross receipts taxes.

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

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

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 Corporate Income Tax Collections per Capita

Fiscal Year 2016

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$168		Mont.	\$115	26
Ala.	\$77	40	Nebr.	\$161	17
Alaska	\$286	5	Nev. (b)	\$0	--
Ariz.	\$83	38	N.H.	\$525	2
Ark.	\$151	21	N.J.	\$248	9
Calif.	\$252	8	N.M.	\$55	43
Colo.	\$113	27	N.Y.	\$535	1
Conn.	\$201	12	N.C.	\$105	31
Del. (a)	\$340	4	N.D.	\$136	22
Fla.	\$110	29	Ohio (a)	\$26	46
Ga.	\$95	33	Okla.	\$84	37
Hawaii	\$76	41	Ore.	\$169	16
Idaho	\$112	28	Pa.	\$228	11
Ill.	\$262	7	R.I.	\$136	23
Ind.	\$156	19	S.C.	\$89	36
Iowa	\$120	25	S.D.	\$38	44
Kans.	\$135	24	Tenn.	\$231	10
Ky.	\$178	14	Tex. (a)	\$0	--
La.	\$37	45	Utah	\$110	30
Maine	\$103	32	Vt.	\$158	18
Md.	\$187	13	Va. (a)	\$89	35
Mass.	\$342	3	Wash. (a, b)	\$0	--
Mich.	\$90	34	W.Va.	\$79	39
Minn.	\$274	6	Wis.	\$171	15
Miss.	\$155	20	Wyo. (b)	\$0	--
Mo.	\$66	42	D.C.	\$813	(1)

(a) 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.

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

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, 2019

State	Name of Tax	Range of Rates
Del.	Manufacturers' & Merchants' License Tax	0.0945% - 0.7468%
Nev.	Commerce Tax	0.051%-0.331%
Ohio	Commercial Activities Tax (CAT)	0.26%
Tex.	Franchise (Margin) Tax	0.331% - 0.75%
Va. (a)	Business/Professional/ Occupational License Tax (BPOL)	0.02% - 0.58%
Wash.	Business & Occupation Tax (B&O)	0.13% - 3.3%

(a) Virginia's tax is locally levied and rates vary by business and jurisdiction. Approximately half of 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.

Sources: Bloomberg Tax; state revenue departments; Weldon Cooper Center for Public Service.

# State & Local Sales Tax Rates

As of January 1, 2019

State	State Tax Rate	Rank	Avg. Local Tax Rate (a)	Combined Rate	Rank
Ala.	4.00%	40	5.14%	9.14%	5
Alaska	--	--	1.43%	1.43%	46
Ariz.	5.60%	28	2.77%	8.37%	11
Ark.	6.50%	9	2.93%	9.43%	3
Calif. (b)	7.25%	1	1.31%	8.56%	9
Colo.	2.90%	45	4.73%	7.63%	16
Conn.	6.35%	12	0.00%	6.35%	33
Del.	--	--	0.00%	0.00%	--
Fla.	6.00%	16	1.05%	7.05%	22
Ga.	4.00%	40	3.29%	7.29%	19
Hawaii (c)	4.00%	40	0.41%	4.41%	45
Idaho	6.00%	16	0.03%	6.03%	37
Ill.	6.25%	13	2.49%	8.74%	7
Ind.	7.00%	2	0.00%	7.00%	23
Iowa	6.00%	16	0.82%	6.82%	29
Kans.	6.50%	9	2.17%	8.67%	8
Ky.	6.00%	16	0.00%	6.00%	38
La.	4.45%	38	5.00%	9.45%	2
Maine	5.50%	29	0.00%	5.50%	42
Md.	6.00%	16	0.00%	6.00%	38
Mass.	6.25%	13	0.00%	6.25%	35
Mich.	6.00%	16	0.00%	6.00%	38
Minn.	6.875%	6	0.55%	7.43%	18
Miss.	7.00%	2	0.07%	7.07%	21
Mo.	4.225%	39	3.90%	8.13%	14
Mont. (d)	--	--	0.00%	0.00%	--
Nebr.	5.50%	29	1.35%	6.85%	27
Nev.	6.85%	7	1.29%	8.14%	13
N.H.	--	--	0.00%	0.00%	--
N.J. (e)	6.625%	8	-0.03%	6.60%	30
N.M. (c)	5.125%	32	2.69%	7.82%	15
N.Y.	4.00%	40	4.49%	8.49%	10
N.C.	4.75%	35	2.22%	6.97%	25
N.D.	5.00%	33	1.85%	6.85%	28
Ohio	5.75%	27	1.42%	7.17%	20

## State & Local Sales Tax Rates

As of January 1, 2019

State	State Tax Rate	Rank	Avg. Local Tax Rate (a)	Combined Rate	Rank
Okla.	4.50%	36	4.42%	8.92%	6
Ore.	--	--	0.00%	0.00%	--
Pa.	6.00%	16	0.34%	6.34%	34
R.I.	7.00%	2	0.00%	7.00%	23
S.C.	6.00%	16	1.43%	7.43%	17
S.D. (c)	4.50%	36	1.90%	6.40%	31
Tenn.	7.00%	2	2.47%	9.47%	1
Tex.	6.25%	13	1.94%	8.19%	12
Utah (b)	5.95%	26	0.99%	6.94%	26
Vt.	6.00%	16	0.18%	6.18%	36
Va. (b)	5.30%	31	0.35%	5.65%	41
Wash.	6.50%	9	2.67%	9.17%	4
W.Va.	6.00%	16	0.39%	6.39%	32
Wis.	5.00%	33	0.44%	5.44%	43
Wyo.	4.00%	40	1.36%	5.36%	44
D.C.	6.00%	(16)	0.00%	6.00%	(38)

(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%), and 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 business-to-business services.

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

(e) Certain jurisdictions are not subject to statewide sales tax rates and collect a local rate of 3.3125%. New Jersey's local score is represented as a negative.

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

Source: Sales Tax Clearinghouse; Tax Foundation calculations.

# State General Sales Tax Collections per Capita

Fiscal Year 2017

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$925		Mont. (a)	\$0	--
Ala.	\$545	43	Nebr.	\$956	22
Alaska (a)	\$0	--	Nev.	\$1,586	3
Ariz.	\$936	24	N.H. (a)	\$0	--
Ark.	\$1,127	12	N.J.	\$1,065	17
Calif.	\$894	29	N.M. (b)	\$1,082	14
Colo.	\$531	44	N.Y.	\$712	37
Conn.	\$1,181	7	N.C.	\$745	35
Del. (a)	\$0	--	N.D. (b)	\$1,155	8
Fla.	\$1,208	5	Ohio	\$1,144	10
Ga.	\$549	42	Okla.	\$627	39
Hawaii (b)	\$2,269	1	Ore. (a)	\$0	--
Idaho	\$961	21	Pa.	\$821	31
Ill.	\$888	30	R.I.	\$940	23
Ind.	\$1,133	11	S.C.	\$654	38
Iowa	\$1,019	19	S.D. (b)	\$1,225	4
Kans.	\$1,102	13	Tenn.	\$1,081	15
Ky.	\$784	33	Tex.	\$1,148	9
La.	\$900	28	Utah	\$817	32
Maine	\$1,079	16	Vt.	\$603	40
Md.	\$762	34	Va.	\$469	45
Mass.	\$910	26	Wash.	\$1,959	2
Mich.	\$926	25	W.Va.	\$735	36
Minn.	\$1,056	18	Wis.	\$901	27
Miss.	\$1,182	6	Wyo.	\$1,016	20
Mo.	\$590	41			

(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. See Table 18 for information on gross receipts taxes. D.C. is included only in state-local combined data; see Table 21. 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 2016

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$1,166		Mont.	\$0	--
Ala.	\$984	30	Nebr.	\$1,139	20
Alaska (a)	\$316	46	Nev.	\$1,683	4
Ariz.	\$1,388	13	N.H.	\$0	--
Ark.	\$1,483	8	N.J.	\$1,032	27
Calif.	\$1,332	15	N.M.	\$1,471	9
Colo.	\$1,224	17	N.Y.	\$1,500	7
Conn.	\$1,046	25	N.C.	\$981	31
Del.	\$0	--	N.D.	\$1,697	3
Fla.	\$1,187	18	Ohio	\$1,259	16
Ga.	\$880	38	Okla.	\$1,150	19
Hawaii	\$2,407	1	Ore.	\$0	--
Idaho	\$947	32	Pa.	\$871	39
Ill.	\$1,091	24	R.I.	\$921	36
Ind.	\$1,101	23	S.C.	\$760	41
Iowa	\$1,112	21	S.D.	\$1,558	6
Kans.	\$1,444	10	Tenn.	\$1,379	14
Ky.	\$781	40	Tex.	\$1,425	11
La.	\$1,594	5	Utah	\$928	34
Maine	\$1,022	28	Vt.	\$617	45
Md.	\$748	42	Va.	\$628	44
Mass.	\$892	37	Wash.	\$2,344	2
Mich.	\$922	35	W.Va.	\$722	43
Minn.	\$1,040	26	Wis.	\$946	33
Miss.	\$1,105	22	Wyo.	\$1,396	12
Mo.	\$1,006	29	D.C.	\$1,963	(3)

(a) While Alaska does not have a state-mandated sales tax, it allows sales taxes on the local level.

Note: Some states levy gross receipts taxes in addition to sales taxes, which the Census Bureau includes in collections data. See Table 18 for information on gross receipts taxes. 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 Sales Tax Breadth

Fiscal Year 2017

State	Sales Tax Breadth	Rank	State	Sales Tax Breadth	Rank
Ala.	36%	24	Mont.	--	--
Alaska	--	--	Nebr.	34%	27
Ariz.	37%	20	Nev.	54%	4
Ark.	42%	10	N.H.	--	--
Calif.	24%	44	N.J.	25%	43
Colo.	34%	28	N.M. (a)	58%	3
Conn.	27%	38	N.Y.	27%	35
Del.	--	--	N.C.	36%	23
Fla.	43%	9	N.D. (a)	48%	5
Ga.	32%	33	Ohio	39%	15
Hawaii (a)	105%	1	Okla.	32%	31
Idaho	40%	14	Ore.	--	--
Ill.	28%	34	Pa.	26%	39
Ind.	39%	17	R.I.	26%	40
Iowa	37%	22	S.C.	27%	36
Kans.	36%	25	S.D. (a)	62%	2
Ky.	38%	18	Tenn.	35%	26
La.	41%	11	Tex.	41%	13
Maine	44%	8	Utah	41%	12
Md.	26%	41	Vt.	25%	42
Mass.	22%	45	Va.	27%	37
Mich.	34%	29	Wash.	39%	16
Minn.	33%	30	W.Va.	37%	21
Miss.	46%	6	Wis.	38%	19
Mo.	32%	32	Wyo.	45%	7

(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 Emeritus John Mikesell (Indiana University).

## State Gasoline Tax Rates (Cents per Gallon)

As of January 1, 2019

State	Excise Tax	Other Taxes and Fees	Total	Rank
Federal	18.40¢			
Ala.	18.00¢	3.09¢	21.09¢	40
Alaska	8.95¢	5.49¢	14.44¢	50
Ariz.	18.00¢	1.00¢	19.00¢	46
Ark.	21.50¢	0.30¢	21.80¢	39
Calif.	41.70¢	12.66¢	54.36¢	2
Colo.	22.00¢	0.00¢	22.00¢	38
Conn.	25.00¢	11.85¢	36.85¢	10
Del.	23.00¢	0.00¢	23.00¢	36
Fla.	4.00¢	37.99¢	41.99¢	7
Ga.	27.50¢	7.78¢	35.28¢	15
Hawaii	17.00¢	29.38¢	46.38¢	4
Idaho	32.00¢	1.00¢	33.00¢	18
Ill.	19.00¢	12.98¢	31.98¢	21
Ind.	29.00¢	13.90¢	42.90¢	6
Iowa	30.70¢	0.00¢	30.70¢	23
Kans.	24.00¢	0.03¢	24.03¢	33
Ky.	24.60¢	1.40¢	26.00¢	32
La.	20.00¢	0.01¢	20.01¢	43
Maine	30.00¢	0.01¢	30.01¢	25
Md.	25.60¢	9.70¢	35.30¢	14
Mass.	24.00¢	2.54¢	26.54¢	30
Mich.	26.30¢	12.11¢	38.41¢	9
Minn.	28.50¢	0.10¢	28.60¢	28
Miss.	18.00¢	0.79¢	18.79¢	48
Mo.	17.00¢	0.35¢	17.35¢	49
Mont.	31.50¢	0.75¢	32.25¢	20
Nebr.	29.60¢	0.90¢	30.50¢	24
Nev.	23.00¢	10.78¢	33.78¢	17
N.H.	22.20¢	1.63¢	23.83¢	35
N.J.	10.50¢	30.90¢	41.40¢	8
N.M.	17.00¢	1.88¢	18.88¢	47
N.Y.	8.05¢	36.05¢	44.10¢	5
N.C.	36.20¢	0.25¢	36.45¢	12

## State Gasoline Tax Rates (Cents per Gallon)

As of January 1, 2019

State	Excise Tax	Other Taxes and Fees	Total	Rank
N.D.	23.00¢	0.00¢	23.00¢	36
Ohio	28.00¢	0.01¢	28.01¢	29
Okla.	19.00¢	1.00¢	20.00¢	44
Ore.	34.00¢	2.77¢	36.77¢	11
Pa.	0.00¢	58.70¢	58.70¢	1
R.I.	33.00¢	1.00¢	34.00¢	16
S.C.	20.00¢	0.75¢	20.75¢	41
S.D.	28.00¢	2.00¢	30.00¢	27
Tenn.	25.00¢	1.40¢	26.40¢	31
Tex.	20.00¢	0.00¢	20.00¢	44
Utah	30.00¢	0.01¢	30.01¢	25
Vt.	12.10¢	19.09¢	31.19¢	22
Va.	16.20¢	4.46¢	20.66¢	42
Wash.	49.40¢	0.00¢	49.40¢	3
W.Va.	20.50¢	15.20¢	35.70¢	13
Wis.	30.90¢	2.00¢	32.90¢	19
Wyo.	23.00¢	1.00¢	24.00¢	34
D.C.	23.50¢	0.00¢	23.50¢	(36)

Note: Excise taxes are special taxes on specific good or activities--such as gasoline, tobacco, or gambling--rather than general tax bases such as income or consumption. Excise taxes are often included in the final price of products and services, and are hidden to consumers.

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 2016

State	Gasoline & License Taxes	Rank	Tolls & User Fees	Total: Tolls, User Fees, & User Taxes	Rank
U.S.	41.0%		12.3%	53.4%	
Ala.	34.6%	32	1.1%	35.7%	44
Alaska	6.9%	50	5.7%	12.7%	50
Ariz.	45.8%	16	1.5%	47.3%	30
Ark.	36.8%	26	0.6%	37.4%	39
Calif.	51.3%	8	8.7%	60.0%	12
Colo.	42.9%	22	8.3%	51.3%	20
Conn.	33.0%	37	3.7%	36.6%	43
Del.	23.4%	48	43.3%	66.7%	5
Fla.	49.9%	12	22.1%	72.0%	2
Ga.	48.8%	13	1.5%	50.3%	23
Hawaii	71.0%	1	2.4%	73.4%	1
Idaho	62.1%	3	4.5%	66.6%	6
Ill.	34.0%	34	13.7%	47.7%	29
Ind.	43.3%	20	0.7%	44.0%	32
Iowa	50.8%	9	1.4%	52.1%	19
Kans.	34.9%	30	6.6%	41.5%	35
Ky.	34.7%	31	3.2%	37.9%	38
La.	31.7%	42	2.7%	34.4%	45
Maine	34.6%	33	14.8%	49.4%	28
Md.	43.7%	19	24.7%	68.4%	4
Mass.	32.2%	39	17.3%	49.6%	26
Mich.	53.9%	5	6.4%	60.3%	11
Minn.	32.7%	38	4.6%	37.2%	42
Miss.	36.7%	27	0.7%	37.4%	40
Mo.	42.2%	24	2.7%	44.9%	31
Mont.	38.9%	25	4.0%	42.9%	33
Nebr.	34.0%	35	3.4%	37.3%	41
Nev.	48.5%	14	1.0%	49.5%	27
N.H.	36.0%	29	23.1%	59.2%	13
N.J.	25.2%	46	46.8%	71.9%	3
N.M.	50.1%	11	2.2%	52.3%	18
N.Y.	26.2%	45	38.9%	65.1%	7

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

Fiscal Year 2016

State	Gasoline & License Taxes	Rank	Tolls & User Fees	Total: Tolls, User Fees, & User Taxes	Rank
N.C.	63.6%	2	1.4%	65.0%	8
N.D.	17.5%	49	1.5%	19.1%	49
Ohio	44.9%	17	6.3%	51.2%	21
Okla.	46.2%	15	11.8%	58.0%	15
Ore.	51.5%	7	7.5%	59.0%	14
Pa.	36.4%	28	14.6%	51.0%	22
R.I.	31.8%	41	9.1%	40.9%	37
S.C.	43.9%	18	6.1%	50.0%	24
S.D.	27.6%	44	1.3%	28.9%	47
Tenn.	60.6%	4	0.5%	61.1%	10
Tex.	43.0%	21	15.0%	57.9%	16
Utah	53.0%	6	4.6%	57.5%	17
Vt.	23.6%	47	1.7%	25.3%	48
Va.	33.8%	36	7.9%	41.7%	34
Wash.	50.5%	10	13.0%	63.5%	9
W.Va.	32.0%	40	9.1%	41.1%	36
Wis.	42.7%	23	7.1%	49.8%	25
Wyo.	30.2%	43	1.3%	31.5%	46
D.C.	22.4%	(49)	12.9%	35.3%	(45)

Note: The state and local table includes state and local road expenses but excludes federal aid. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Sources: Tax Foundation calculations from the Census Bureau, state and local government finance and Federal Highway Administration data.

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

As of January 1, 2019

State	Tax Rate	Rank	State	Tax Rate	Rank
Fed.	\$1.0066		Mont.	\$1.70	23
Ala.	\$0.675	40	Nebr.	\$0.64	41
Alaska	\$2.00	15	Nev.	\$1.80	21
Ariz.	\$2.00	15	N.H.	\$1.78	22
Ark.	\$1.15	34	N.J.	\$2.70	10
Calif. (a)	\$2.87	9	N.M.	\$1.66	25
Colo.	\$0.84	38	N.Y.	\$4.35	1
Conn.	\$4.35	1	N.C.	\$0.45	46
Del.	\$2.10	13	N.D.	\$0.44	47
Fla.	\$1.339	30	Ohio	\$1.60	26
Ga.	\$0.37	48	Okla.	\$2.03	14
Hawaii	\$3.20	5	Ore.	\$1.33	31
Idaho	\$0.57	44	Pa.	\$2.60	11
Ill.	\$1.98	20	R.I.	\$4.25	3
Ind.	\$0.995	37	S.C.	\$0.57	44
Iowa	\$1.36	29	S.D.	\$1.53	27
Kans.	\$1.29	32	Tenn.	\$0.62	42
Ky.	\$1.10	35	Tex.	\$1.41	28
La.	\$1.08	36	Utah	\$1.70	23
Maine	\$2.00	15	Vt.	\$3.08	6
Md.	\$2.00	15	Va.	\$0.30	49
Mass.	\$3.51	4	Wash.	\$3.025	8
Mich.	\$2.00	15	W.Va.	\$1.20	33
Minn.	\$3.04	7	Wis.	\$2.52	12
Miss.	\$0.68	39	Wyo.	\$0.60	43
Mo.	\$0.17	50	D.C.	\$4.50	(1)

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.

Sources: Bloomberg Tax; state statutes; Tax Foundation.

## State & Local Vapor Excise Tax Rates

As of January 1, 2019

State	Tax Rate
Alaska	45% of wholesale (a); 55% of wholesale (b)
Calif.	62.78% of wholesale
Del.	\$0.05/ml
Ill.	\$1.50/unit plus \$1.20/ml (c); \$0.20/ml (d)
Kans.	\$0.05/ml
La.	\$0.05/ml
Md.	30% of wholesale (e)
Minn.	95% of wholesale (f)
N.J.	\$0.10/ml
N.C.	\$0.05/ml
Pa.	40% of wholesale
W.Va.	\$0.075/ml
D.C.	96% of wholesale

(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.

Sources: State statutes; Bloomberg Tax; Vapor Products Tax.



## State Recreational Marijuana Excise Tax Rates

As of January 1, 2019

State	Tax Rate
Alaska	\$50/ounce
Calif.	15% sales tax (gross receipts) \$9.25/oz flowers & \$2.75/oz leaves cultivation tax
Colo.	15% excise tax (average retail market rate) 15% sales tax
Maine (a)	10% sales tax
Mass.	10.75% sales tax
Mich.	10% excise tax (retail price)
Nev.	15% excise tax (wholesale price), 10% retail sales tax
Ore.	17% sales tax
Wash.	37% excise tax (retail price)

(a) Maine legalized recreational marijuana in November 2016 by ballot initiative, but the state has not implemented a legal market.

Note: District of Columbia voters approved legalization and purchase of marijuana in 2014 but federal law prohibits any action to implement it. In 2018, the New Hampshire legislature voted 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.

Sources: State statutes; Bloomberg Tax.

# State Spirits Excise Tax Rates (Dollars per Gallon)

As of January 1, 2019

State	Tax Rate	Rank	State	Tax Rate	Rank
Fed.	\$13.50		Mont. (b)	\$9.78	12
Ala. (b)	\$18.27	4	Nebr.	\$3.75	38
Alaska (a)	\$12.80	8	Nev. (a)	\$3.60	39
Ariz.	\$3.00	43	N.H. (b)	--	--
Ark. (d, e)	\$7.73	17	N.J.	\$5.50	27
Calif. (a)	\$3.30	40	N.M.	\$6.06	23
Colo.	\$2.28	47	N.Y. (a)	\$6.44	22
Conn. (a)	\$5.40	29	N.C. (b)	\$14.63	6
Del. (a)	\$4.50	34	N.D. (a, e)	\$4.92	32
Fla. (a)	\$6.50	21	Ohio (b)	\$9.87	11
Ga. (a)	\$3.79	37	Okla.	\$5.56	26
Hawaii	\$5.98	24	Ore. (b)	\$21.98	2
Idaho (b)	\$10.95	10	Pa. (b)	\$7.24	20
Ill. (a)	\$8.55	14	R.I. (a)	\$5.40	29
Ind. (a)	\$2.68	44	S.C. (d)	\$5.42	28
Iowa (b)	\$13.07	7	S.D. (a, e)	\$4.67	33
Kans.	\$2.50	45	Tenn. (d)	\$4.46	35
Ky. (c)	\$8.04	16	Tex. (a)	\$2.40	46
La. (a)	\$3.03	42	Utah (b)	\$15.96	5
Maine (b)	\$5.83	25	Vt. (b)	\$7.72	18
Md. (a, e)	\$5.02	31	Va. (b)	\$19.93	3
Mass. (a)	\$4.05	36	Wash. (e, f)	\$32.52	1
Mich. (b)	\$11.99	9	W.Va. (b)	\$7.67	19
Minn. (d, e)	\$8.96	13	Wis.	\$3.25	41
Miss. (b)	\$8.15	15	Wyo. (b)	--	--
Mo.	\$2.00	48	D.C. (e)	\$6.19	(23)

(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 2019-2020, 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 22.23 million and \$13.50/proof gallon for more than 22.23 million 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.

# State Wine Excise Tax Rates (Dollars per Gallon)

As of January 1, 2019

State	Tax Rate	Rank	State	Tax Rate	Rank
Fed.	\$1.07		Mont. (a)	\$1.06	19
Ala. (a)	\$1.70	5	Nebr. (a)	\$0.95	23
Alaska	\$2.50	2	Nev. (a)	\$0.70	30
Ariz. (a)	\$0.84	26	N.H. (a,b)	--	--
Ark. (d,e)	\$1.44	10	N.J.	\$0.88	24
Calif. (a)	\$0.20	45	N.M. (a)	\$1.70	5
Colo. (a)	\$0.32	40	N.Y.	\$0.30	41
Conn. (a)	\$0.72	28	N.C. (a)	\$1.00	21
Del.	\$1.63	7	N.D. (a)	\$0.98	22
Fla. (a)	\$2.25	3	Ohio (a)	\$0.32	39
Ga. (a)	\$1.51	8	Okla. (a)	\$0.72	28
Hawaii (a)	\$1.38	14	Ore. (a)	\$0.67	31
Idaho (a)	\$0.45	37	Pa. (b)	--	--
Ill. (a)	\$1.39	13	R.I. (a)	\$1.40	12
Ind. (a)	\$0.47	36	S.C. (a)	\$1.08	18
Iowa (a)	\$1.75	4	S.D. (a,e)	\$1.31	15
Kans. (a)	\$0.30	41	Tenn. (d)	\$1.27	16
Ky.(c)	\$3.26	1	Tex. (a)	\$0.20	44
La. (a)	\$0.76	27	Utah (b)	--	--
Maine (a)	\$0.60	32	Vt. (a)	\$0.55	33
Md. (e)	\$1.43	11	Va. (a)	\$1.51	8
Mass. (a)	\$0.55	33	Wash. (a)	\$0.87	25
Mich. (a)	\$0.51	35	W.Va. (a)	\$1.00	20
Minn. (d,e)	\$1.20	17	Wis. (a)	\$0.25	43
Miss. (a,b)	--	--	Wyo. (b)	--	--
Mo.	\$0.42	38	D.C. (a,e)	\$1.83	(4)

- (a) Different rates also applicable to alcohol content, place of production, size of container, place purchased (on- or off-premise or onboard airlines) or type of wine (carbonated, vermouth, etc.).
- (b) Control states, where the government controls all sales. Products can be subject to *ad valorem* mark-up as well as excise taxes.
- (c) Includes the wholesale tax rate of 10%, 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, 2019

State	Tax Rate (a)	Rank	State	Tax Rate (a)	Rank
Fed.	\$0.58		Mont.	\$0.14	40
Ala. (b)	\$0.53	8	Nebr.	\$0.31	20
Alaska	\$1.07	2	Nev.	\$0.16	36
Ariz.	\$0.16	36	N.H.	\$0.30	21
Ark. (c, d)	\$0.34	19	N.J.	\$0.12	42
Calif.	\$0.20	30	N.M.	\$0.41	15
Colo.	\$0.08	46	N.Y.	\$0.14	39
Conn.	\$0.23	27	N.C. (a)	\$0.62	6
Del.	\$0.26	24	N.D. (a)	\$0.42	13
Fla. (a)	\$0.48	10	Ohio (a)	\$0.18	34
Ga. (a,b)	\$0.48	10	Okla. (a)	\$0.40	16
Hawaii (a)	\$0.93	3	Ore.	\$0.08	45
Idaho (a)	\$0.15	38	Pa.	\$0.08	46
Ill.	\$0.23	28	R.I. (d)	\$0.12	41
Ind.	\$0.12	43	S.C.	\$0.77	5
Iowa (a)	\$0.19	32	S.D.	\$0.27	22
Kans. (a)	\$0.18	33	Tenn. (e)	\$1.29	1
Ky. (e)	\$0.87	4	Tex. (a)	\$0.20	31
La.	\$0.40	16	Utah (a)	\$0.41	14
Maine	\$0.35	18	Vt.	\$0.27	23
Md. (c)	\$0.54	7	Va. (a)	\$0.26	26
Mass.	\$0.11	44	Wash. (a)	\$0.26	25
Mich.	\$0.20	29	W.Va.	\$0.18	35
Minn. (a, c)	\$0.49	9	Wis. (a)	\$0.06	48
Miss.	\$0.43	12	Wyo.	\$0.02	50
Mo.	\$0.06	49	D.C. (c)	\$0.71	(6)

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

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

(c) Includes sales taxes specific to alcoholic beverages.

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

(e) Includes the wholesale tax rate in Kentucky (10%) 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, 2018

State	Average State-Local Tax Rate	Rank	State	Average State-Local Tax Rate	Rank
Fed. (a)	6.64%		Mont.	6.60%	46
Ala.	10.53%	28	Nebr.	18.84%	4
Alaska	19.49%	2	Nev.	3.27%	48
Ariz.	12.57%	18	N.H.	8.94%	34
Ark.	15.22%	8	N.J.	8.95%	33
Calif.	13.23%	17	N.M.	13.49%	16
Colo.	12.34%	21	N.Y.	18.56%	5
Conn.	7.82%	43	N.C.	8.89%	36
Del.	6.55%	47	N.D.	14.13%	14
Fla.	14.83%	9	Ohio	8.55%	40
Ga.	11.53%	24	Okla.	11.27%	25
Hawaii	7.75%	44	Ore.	2.10%	50
Idaho	2.59%	49	Pa.	16.27%	6
Ill.	20.91%	1	R.I.	15.26%	7
Ind.	11.79%	22	S.C.	12.56%	19
Iowa	9.16%	31	S.D.	14.22%	13
Kans.	14.59%	12	Tenn.	12.50%	20
Ky.	10.92%	26	Tex.	11.77%	23
La.	10.50%	29	Utah	14.70%	11
Maine	8.93%	35	Vt.	8.50%	41
Md.	13.89%	15	Va.	6.94%	45
Mass.	8.84%	37	Wash.	19.41%	3
Mich.	8.35%	42	W.Va.	8.64%	39
Minn.	10.54%	27	Wis.	8.99%	32
Miss.	9.59%	30	Wyo.	8.74%	38
Mo.	14.79%	10	D.C.	11.97%	(22)

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

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

Source: Tax Foundation, "Wireless Taxes and Fees Climb Again in 2018."

# Sales Tax Treatment of Groceries, Candy, & Soda

As of January 1, 2019

State	State General Sales Tax	Grocery Treatment	Candy Treated as Groceries?	Soda Treated as Groceries?
Ala.	4.00%	Included in Base	Yes	Yes
Alaska (a)	--	--	--	--
Ariz.	5.60%	Exempt	Yes	Yes
Ark.	6.50%	1.50%	No	No
Calif. (b)	8.25%	Exempt	Yes	No
Colo.	2.90%	Exempt	No	No
Conn.	6.35%	Exempt	No	No
Del. (a)	--	--	--	--
Fla.	6.00%	Exempt	No	No
Ga.	4.00%	Exempt	Yes	Yes
Hawaii	4.00%	Included in Base	Yes	Yes
Idaho	6.00%	Included in Base	Yes	Yes
Ill.	6.25%	1.00%	No	No
Ind.	7.00%	Exempt	No	No
Iowa	6.00%	Exempt	No	No
Kans.	6.50%	Included in Base	Yes	Yes
Ky.	6.00%	Exempt	No	No
La.	4.45%	Exempt	Yes	Yes
Maine	5.50%	Exempt	No	No
Md.	6.00%	Exempt	No	No
Mass.	6.25%	Exempt	Yes	Yes
Mich.	6.00%	Exempt	Yes	Yes
Minn.	6.875%	Exempt	No	No
Miss.	7.00%	Included in Base	Yes	Yes
Mo.	4.225%	1.225%	Yes	Yes
Mont. (a)	--	--	--	--
Nebr.	5.50%	Exempt	Yes	Yes
Nev.	6.85%	Exempt	Yes	Yes
N.H. (a)	--	--	--	--
N.J.	6.625%	Exempt	No	No
N.M.	5.125%	Exempt	Yes	Yes
N.Y.	4.00%	Exempt	No	No
N.C.	4.75%	Exempt	No	No
N.D.	5.00%	Exempt	No	No

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

As of January 1, 2019

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

(a) Alaska, Delaware, Montana, New Hampshire, and Oregon do not levy taxes on groceries, candy, or soda.

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

Sources: Bloomberg Tax; State Statutes.

# State & Local Excise Tax Collections per Capita

Fiscal Year 2016

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$562		Mont.	\$550	21
Ala.	\$589	17	Nebr.	\$352	48
Alaska	\$490	33	Nev.	\$993	2
Ariz.	\$337	49	N.H.	\$739	10
Ark.	\$498	31	N.J.	\$457	36
Calif.	\$505	30	N.M.	\$455	37
Colo.	\$445	38	N.Y.	\$689	11
Conn.	\$668	13	N.C.	\$436	41
Del.	\$583	19	N.D.	\$668	14
Fla.	\$577	20	Ohio	\$534	24
Ga.	\$403	43	Okla.	\$381	45
Hawaii	\$928	3	Ore.	\$507	29
Idaho	\$357	47	Pa.	\$743	9
Ill.	\$788	6	R.I.	\$682	12
Ind.	\$531	27	S.C.	\$337	50
Iowa	\$541	23	S.D.	\$583	18
Kans.	\$464	35	Tenn.	\$495	32
Ky.	\$637	15	Tex.	\$589	16
La.	\$532	26	Utah	\$425	42
Maine	\$545	22	Vt.	\$1,075	1
Md.	\$873	4	Va.	\$527	28
Mass.	\$439	39	Wash.	\$769	7
Mich.	\$438	40	W.Va.	\$746	8
Minn.	\$858	5	Wis.	\$483	34
Miss.	\$534	25	Wyo.	\$371	46
Mo.	\$395	44	D.C.	\$644	(15)

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.

Sources: Census Bureau; Tax Foundation calculations.



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

Calendar Year 2017

State	Effective Tax Rate	Rank	State	Effective Tax Rate	Rank
U.S.	1.05%		Mont.	0.73%	33
Ala.	0.37%	49	Nebr.	1.61%	8
Alaska	1.02%	20	Nev.	0.60%	41
Ariz.	0.64%	37	N.H.	1.94%	3
Ark.	0.63%	38	N.J.	2.13%	1
Calif.	0.70%	35	N.M.	0.62%	40
Colo.	0.53%	46	N.Y.	1.32%	14
Conn.	1.68%	5	N.C.	0.81%	31
Del.	0.58%	42	N.D.	0.90%	24
Fla.	0.89%	25	Ohio	1.54%	9
Ga.	0.88%	26	Okla.	0.87%	27
Hawaii	0.30%	50	Ore.	0.91%	23
Idaho	0.72%	34	Pa.	1.46%	10
Ill.	1.95%	2	R.I.	1.43%	12
Ind.	0.82%	30	S.C.	0.52%	47
Iowa	1.46%	11	S.D.	1.18%	17
Kans.	1.28%	15	Tenn.	0.68%	36
Ky.	0.79%	32	Tex.	1.62%	7
La.	0.51%	48	Utah	0.58%	43
Maine	1.24%	16	Vt.	1.79%	4
Md.	1.00%	21	Va.	0.84%	29
Mass.	1.10%	18	Wash.	0.85%	28
Mich.	1.37%	13	W.Va.	0.54%	45
Minn.	1.06%	19	Wis.	1.63%	6
Miss.	0.62%	39	Wyo.	0.58%	44
Mo.	0.97%	22	D.C.	0.56%	(45)

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: 2017 American Community Survey, available from the Census Bureau; Tax Foundation calculations.

# State & Local Property Tax Collections per Capita

Fiscal Year 2016

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$1,556		Mont.	\$1,520	20
Ala.	\$548	50	Nebr.	\$1,909	12
Alaska	\$2,047	11	Nev.	\$994	36
Ariz.	\$1,062	34	N.H.	\$3,115	2
Ark.	\$712	48	N.J.	\$3,127	1
Calif.	\$1,559	17	N.M.	\$768	47
Colo.	\$1,425	25	N.Y.	\$2,782	4
Conn.	\$2,927	3	N.C.	\$975	38
Del.	\$860	44	N.D.	\$1,296	28
Fla.	\$1,263	30	Ohio	\$1,264	29
Ga.	\$1,159	32	Okla.	\$699	49
Hawaii	\$1,140	33	Ore.	\$1,444	23
Idaho	\$944	41	Pa.	\$1,478	22
Ill.	\$2,120	9	R.I.	\$2,415	6
Ind.	\$967	40	S.C.	\$1,164	31
Iowa	\$1,582	15	S.D.	\$1,394	27
Kans.	\$1,490	21	Tenn.	\$836	45
Ky.	\$775	46	Tex.	\$1,762	13
La.	\$887	43	Utah	\$1,019	35
Maine	\$2,105	10	Vt.	\$2,593	5
Md.	\$1,547	18	Va.	\$1,545	19
Mass.	\$2,357	8	Wash.	\$1,436	24
Mich.	\$1,413	26	W.Va.	\$915	42
Minn.	\$1,567	16	Wis.	\$1,629	14
Miss.	\$988	37	Wyo.	\$2,393	7
Mo.	\$971	39	D.C.	\$3,535	(1)

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

Source: Census Bureau; Tax Foundation calculations.

## State Capital Stock Tax Rates

As of January 1, 2019

State	Tax Rate	Max Payment
Ala.	0.175%	\$15,000
Ark.	0.3%	Unlimited
Conn. (a)	0.31%	\$1,000,000
Del.	0.04%	\$200,000
Ga.	(b)	\$5,000
Ill. (c)	0.1%	\$2,000,000
La. (d)	0.3%	Unlimited
Mass. (a)	0.26%	Unlimited
Miss. (e)	0.225%	Unlimited
Nebr.	(b)	\$11,995
N.Y. (a,f)	0.05%	\$5,000,000
N.C.	0.15%	Unlimited
Okla.	0.125%	\$20,000
S.C.	0.1%	Unlimited
Tenn.	0.25%	Unlimited
Wyo.	0.02%	Unlimited

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

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

(c) The tax rate is 0.15% for the first year and 0.1% for all following years.

(d) The rate is 0.15% for the first \$300,000 of taxable capital.

(e) Tax will be fully phased out before 2028.

(f) 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.

Sources: State statutes; Bloomberg Tax.

## State Estate Tax Rates & Exemptions

As of January 1, 2019

State	Exemption	Rate (Min. to Max.)
Conn. (a)	\$3,600,000	7.2% - 12.0%
Hawaii	\$5,490,000	10.0% - 15.7%
Ill.	\$4,000,000	0.8% - 16.0%
Maine	\$5,600,000	8.0% - 12.0%
Md. (b)	\$5,000,000	0.8% - 16.0%
Mass.	\$1,000,000	0.8% - 16.0%
Minn. (c)	\$2,700,000	13.0% - 16.0%
N.Y.	\$5,250,000	3.06% - 16.0%
Ore.	\$1,000,000	10.0%-16.0%
R.I.	\$1,537,656	0.8% - 16.0%
Vt.	\$2,750,000	16%
Wash.	\$2,193,000	10.0% - 20.0%
D.C.	\$5,681,000	12.0% - 16.0%

(a) Connecticut's exclusion is scheduled to rise further in 2020. There is a potential statutory conflict about whether it will keep rising to match the federal threshold by 2023, an ambiguity not resolved as of the date of this publication.

(b) Maryland has both an estate and an inheritance tax. See Table 38.

(c) Exemption increases to \$3 million in 2020.

Note: Estate taxes are levied on the entire value of an individual's bequests.

Source: Bloomberg Tax; state statutes.

# State Inheritance Tax Rates & Exemptions

As of January 1, 2019

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

- (a) Class D is for-profit organizations; Class E, foreign charitable organizations; Class F, unknown heirs; and Class G, recognized charities.  
 (b) Maryland has both an estate tax and an inheritance tax. See table 37.  
 (c) Nebraska's inheritance tax is levied at the county level.  
 (d) New Jersey's inheritance tax only applies to estates over \$1M. Class C includes siblings and children-in-law. Class D includes all other beneficiaries. E is charitable organizations.  
 (e) Parent-to-child transfers to children 21 years and under, transfers of farms and farming equipment, and transfers of some family-owned businesses are exempt.

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

Source: Bloomberg Tax; state statutes.

## State Debt per Capita

Fiscal Year 2017

State	Debt per Capita	Rank	State	Debt per Capita	Rank
U.S.	\$3,543		Mont.	\$2,661	33
Ala.	\$1,800	42	Nebr.	\$1,049	49
Alaska	\$8,005	4	Nev.	\$1,084	48
Ariz.	\$2,037	38	N.H.	\$5,764	8
Ark.	\$1,598	43	N.J.	\$7,315	5
Calif.	\$3,829	18	N.M.	\$3,380	22
Colo.	\$3,028	29	N.Y.	\$7,015	6
Conn.	\$10,801	2	N.C.	\$1,588	44
Del.	\$4,742	11	N.D.	\$3,820	19
Fla.	\$1,374	45	Ohio	\$2,873	32
Ga.	\$1,251	47	Okla.	\$2,152	37
Hawaii	\$6,764	7	Ore.	\$3,055	28
Idaho	\$1,962	39	Pa.	\$3,711	20
Ill.	\$4,829	10	R.I.	\$8,430	3
Ind.	\$3,276	25	S.C.	\$3,134	27
Iowa	\$1,955	40	S.D.	\$4,056	15
Kans.	\$2,588	34	Tenn.	\$912	50
Ky.	\$3,234	26	Tex.	\$1,801	41
La.	\$3,862	17	Utah	\$2,403	36
Maine	\$3,556	21	Vt.	\$5,617	9
Md.	\$4,631	12	Va.	\$3,285	24
Mass.	\$11,231	1	Wash.	\$4,514	13
Mich.	\$3,359	23	W.Va.	\$4,156	14
Minn.	\$2,934	31	Wis.	\$4,012	16
Miss.	\$2,435	35	Wyo.	\$1,329	46
Mo.	\$3,013	30			

Note: This shows debt at the end of the fiscal year. D.C. is included only in combined state and local data; see Table 40. See Table 43 for average people per household by state.

Source: Census Bureau; Tax Foundation calculations.

# State & Local Debt per Capita

Fiscal Year 2016

State	Debt per Capita	Rank	State	Debt per Capita	Rank
U.S.	\$9,283		Mont.	\$5,073	45
Ala.	\$5,939	38	Nebr.	\$8,011	22
Alaska	\$12,609	4	Nev.	\$9,773	13
Ariz.	\$7,063	33	N.H.	\$7,817	26
Ark.	\$5,316	44	N.J.	\$11,153	7
Calif.	\$11,042	9	N.M.	\$7,344	30
Colo.	\$9,570	14	N.Y.	\$17,973	1
Conn.	\$13,474	3	N.C.	\$4,652	48
Del.	\$7,965	23	N.D.	\$8,978	17
Fla.	\$6,733	34	Ohio	\$7,331	31
Ga.	\$5,618	43	Okla.	\$4,772	46
Hawaii	\$10,767	10	Ore.	\$8,298	21
Idaho	\$3,555	49	Pa.	\$9,530	15
Ill.	\$11,816	5	R.I.	\$11,092	8
Ind.	\$7,664	28	S.C.	\$8,793	18
Iowa	\$5,917	39	S.D.	\$6,696	35
Kans.	\$10,054	11	Tenn.	\$6,357	36
Ky.	\$8,753	20	Tex.	\$10,011	12
La.	\$7,913	24	Utah	\$6,052	37
Maine	\$5,866	40	Vt.	\$5,824	42
Md.	\$8,779	19	Va.	\$7,855	25
Mass.	\$13,927	2	Wash.	\$11,686	6
Mich.	\$7,299	32	W.Va.	\$5,853	41
Minn.	\$9,198	16	Wis.	\$7,681	27
Miss.	\$4,703	47	Wyo.	\$3,272	50
Mo.	\$7,533	29	D.C.	\$21,218	(1)

Note: This shows total outstanding debt at the end of the fiscal year. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 43 for average people per household by state.

Source: Census Bureau; Tax Foundation calculations.

# Funded Ratio of Public Pension Plans

Fiscal Year 2016

State	Funded Ratio	Rank	State	Funded Ratio	Rank
Ala.	67%	27	Mont.	71%	25
Alaska	63%	34	Nebr.	89%	5
Ariz.	60%	36	Nev.	72%	20
Ark.	77%	14	N.H.	58%	38
Calif.	69%	26	N.J.	31%	49
Colo.	46%	46	N.M.	65%	29
Conn.	41%	47	N.Y.	91%	4
Del.	81%	11	N.C.	88%	6
Fla.	79%	13	N.D.	66%	28
Ga.	76%	17	Ohio	72%	20
Hawaii	51%	45	Okla.	72%	20
Idaho	88%	6	Ore.	81%	11
Ill.	35%	48	Pa.	53%	43
Ind.	63%	34	R.I.	54%	41
Iowa	82%	10	S.C.	54%	41
Kans.	65%	29	S.D.	97%	2
Ky.	31%	49	Tenn.	94%	3
La.	60%	36	Tex.	73%	18
Maine	77%	14	Utah	86%	8
Md.	65%	29	Vt.	64%	32
Mass.	58%	38	Va.	72%	20
Mich.	64%	32	Wash.	84%	9
Minn.	53%	43	W.Va.	72%	20
Miss.	58%	38	Wis.	99%	1
Mo.	77%	14	Wyo.	73%	18

Note: Funded ratio is defined as the level of assets in proportion to accrued pension liability. D.C. is not included in the source material.

Source: The Pew Charitable Trusts, "The State Pension Funding Gap: 2016" (2018).



# Income per Capita by State

Calendar Year 2017

State	Income per Capita	Rank	State	Income per Capita	Rank
U.S.	\$51,640		Mont.	\$45,385	34
Ala.	\$40,805	46	Nebr.	\$50,809	20
Alaska	\$57,179	10	Nev.	\$46,159	32
Ariz.	\$42,280	42	N.H.	\$59,668	7
Ark.	\$41,046	45	N.J.	\$64,537	4
Calif.	\$59,796	6	N.M.	\$39,811	48
Colo.	\$54,646	12	N.Y.	\$64,540	3
Conn.	\$71,823	1	N.C.	\$44,222	38
Del.	\$49,673	21	N.D.	\$52,269	18
Fla.	\$47,684	26	Ohio	\$46,732	29
Ga.	\$44,145	39	Okla.	\$44,376	37
Hawaii	\$52,787	16	Ore.	\$48,137	25
Idaho	\$41,826	43	Pa.	\$53,300	15
Ill.	\$54,203	14	R.I.	\$52,786	17
Ind.	\$45,150	35	S.C.	\$41,633	44
Iowa	\$47,062	28	S.D.	\$48,818	23
Kans.	\$48,559	24	Tenn.	\$45,517	33
Ky.	\$40,597	47	Tex.	\$47,362	27
La.	\$43,660	40	Utah	\$43,459	41
Maine	\$46,455	30	Vt.	\$52,225	19
Md.	\$60,847	5	Va.	\$55,105	11
Mass.	\$67,630	2	Wash.	\$57,896	8
Mich.	\$46,201	31	W.Va.	\$38,479	49
Minn.	\$54,359	13	Wis.	\$48,941	22
Miss.	\$36,636	50	Wyo.	\$57,346	9
Mo.	\$44,978	36	D.C.	\$79,989	(1)

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

Sources: Bureau of Economic Analysis; Census Bureau.

## People per Household by State

### 2016-2017

State	2016	2017	State	2016	2017
US	2.64	2.63	Mont.	2.41	2.38
Ala.	2.55	2.55	Nebr.	2.47	2.46
Alaska	2.83	2.81	Nev.	2.72	2.71
Ariz.	2.69	2.68	N.H.	2.47	2.45
Ark.	2.53	2.52	N.J.	2.73	2.74
Calif.	2.95	2.96	N.M.	2.67	2.65
Colo.	2.56	2.55	N.Y.	2.63	2.63
Conn.	2.56	2.55	N.C.	2.54	2.53
Del.	2.61	2.61	N.D.	2.33	2.31
Fla.	2.64	2.64	Ohio	2.45	2.44
Ga.	2.72	2.71	Okla.	2.58	2.58
Hawaii	3.03	3.02	Ore.	2.52	2.50
Idaho	2.69	2.67	Pa.	2.49	2.47
Ill.	2.61	2.61	R.I.	2.47	2.46
Ind.	2.55	2.53	S.C.	2.55	2.54
Iowa	2.42	2.41	S.D.	2.45	2.42
Kans.	2.53	2.52	Tenn.	2.54	2.53
Ky.	2.49	2.49	Tex.	2.84	2.84
La.	2.61	2.61	Utah	3.16	3.14
Maine	2.35	2.34	Vt.	2.34	2.32
Md.	2.67	2.68	Va.	2.61	2.62
Mass.	2.54	2.53	Wash.	2.57	2.55
Mich.	2.51	2.49	W.Va.	2.43	2.42
Minn.	2.49	2.49	Wis.	2.43	2.41
Miss.	2.63	2.62	Wyo.	2.51	2.47
Mo.	2.48	2.47	D.C.	2.24	2.28

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 calculations.

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**STABILITY:** Taxpayers deserve consistency and predictability in the tax code. Governments should avoid enacting temporary tax laws, including tax holidays, amnesties, and retroactive changes.

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