

2011 Facts & Figures

How Does Your State Compare?

5%	>	\$ 7K	10%	>	\$ 43,500
6%	>	\$ 8K	1%	>	\$ 76,200
2%	>	\$ 0	Nebr.	2.51%	\$
4%	>	\$ 10K		3.49%	\$ 2,400
6%	>	\$ 50K		5.01%	\$ 17,000
2%	>	\$ 0		6.68%	\$ 26,500
4.5%	>	\$ 4,200	Nev.	None	
7%	>	\$ 8,349	N.H.	5% (a)	\$
8.5%	>	16,699	N.J.	1.4%	\$
2%	>	\$ 0		1.75%	\$ 10,000
3%	>	\$ 1K		2.45%	\$ 25,000
4%	>	\$ 2K		3.5%	\$ 35,000
4.75%	>	\$ 3K		5.525%	\$ 40,000
5.3%	>	\$ 0		6.37%	\$ 75,000
2% (b)	>	\$	N.M.	1.7%	\$
4.1% of federal AGI with modification	>	\$		3.2%	\$ 5,500
5.35%	>	\$ 0		4.7%	\$ 11,000
7.05%	>	\$ 18,710		6%	\$ 16,000
7.85%	>	\$ 61,460		7.1%	\$ 26,000
3%	>	\$ 0		7.9%	\$ 42,000
4%	>	\$ 5K		8.2%	\$ 65,000
5%	>	\$ 10K	N.Y.		\$
5.5%	>	\$ 0		5.25%	\$ 11,000
5.5%	>	\$ 0		5.9%	\$ 10,000

Introduction

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.”

This edition of *Facts & Figures: How Does Your State Compare?* builds on those seventy years of tradition. Mailed to every state legislator and governor, this handbook is designed to be a pocket- and purse-sized guide to how states rank on tax rates, collections, burdens, and more.

The tables were compiled by Tax Foundation staff and edited by staff economist Mark Robyn. We hope these facts contribute to a healthy public debate.

© 2011 Tax Foundation. All rights reserved.
Printed in the United States of America
ISBN: 978-1-884096-22-8

Tax Foundation
National Press Building
529 14th Street, NW
Suite 420
Washington, DC 20045-1000
ph. 202.464.6200

www.TaxFoundation.org
TF@TaxFoundation.org

Table of Contents

Number	Title	Date
Taxes and Tax Measures		
1	Tax Freedom Day by State	2010
2	State and Local Tax Burden Per Capita	2009
3	State and Local Tax Burden as a Percentage of State Income	2009
4	State Tax Indices	2011
5	State Tax Collections Per Capita	2009
6	State Revenue Per Capita	2009
7	State and Local Revenue Per Capita	2008
8	Sources of State and Local Tax Revenue	2008
Individual Income Taxes		
9	State Individual Income Tax Rates	Jan. 1, 2011
10	State Individual Income Tax Collections Per Capita	2009
11	State and Local Individual Income Tax Collections Per Capita	2008
Corporate Income Taxes		
12	State Corporate Income Tax Rates	Jan. 1, 2011
13	State Corporate Income Tax Collections Per Capita	2009
14	State and Local Corporate Income Tax Collections Per Capita	2008
General Sales Tax		
15	State and Local Sales Tax Rates	Jan. 1, 2011
16	State General Sales Tax Collections Per Capita	2009
17	State and Local General Sales Tax Collections Per Capita	2008
18	State Gross Receipts Taxes	Jan. 1, 2011
Selective Sales Taxes		
19	State Gasoline Tax Rates	Jan. 1, 2011
20	State Cigarette Excise Tax Rates	Jan. 1, 2011
21	State Spirits Excise Tax Rates	Sept. 1, 2010
22	State Table Wine Excise Tax Rates	Jan. 1, 2011
23	State Beer Excise Tax Rates	Jan. 1, 2011
24	State and Local Cell Phone Tax Rates	July 1, 2010
25	State and Local Excise and Selective Sales Tax Collections Per Capita	2008

Table of Contents-*continued*

Number	Title	Date
Property Taxes		
26	Property Taxes on Owner-Occupied Housing as Percentage of Median Home Value	2009
27	State and Local Property Tax Collections Per Capita	2008
Lottery		
28	State Implicit Lottery Tax Revenue Per Capita	2009
State Debt		
29	State Debt Per Capita	2009
30	State and Local Debt Per Capita	2008
Data		
31	Income Per Capita by State	2009
32	People Per Household	2008-2009

Table 1

**Tax Freedom Day by State,
Calendar Year 2010**

State	Tax Freedom Day	Rank	State	Tax Freedom Day	Rank
U.S.	April 9	–	Mont.	April 5	33
Ala.	April 2	42	Nebr.	April 7	27
Alaska	March 26	50	Nev.	April 2	43
Ariz.	April 4	37	N.H.	April 6	28
Ark.	April 3	38	N.J.	April 25	2
Calif.	April 14	7	N.M.	April 1	45
Colo.	April 10	17	N.Y.	April 23	3
Conn.	April 27	1	N.C.	April 7	26
Del.	April 10	18	N.D.	April 3	39
Fla.	April 5	31	Ohio	April 8	23
Ga.	April 8	24	Okla.	April 6	30
Hawaii	April 9	19	Ore.	April 8	20
Idaho	April 8	22	Pa.	April 13	11
Ill.	April 11	14	R.I.	April 12	12
Ind.	April 6	29	S.C.	April 3	40
Iowa	April 4	36	S.D.	March 29	47
Kans.	April 7	25	Tenn.	April 1	44
Ky.	April 3	41	Tex.	April 5	32
La.	March 26	49	Utah	April 11	15
Maine	April 4	34	Vt.	April 13	9
Md.	April 19	4	Va.	April 13	10
Mass.	April 14	6	Wash.	April 15	5
Mich.	April 8	21	W.Va.	March 30	46
Minn.	April 13	8	Wis.	April 12	13
Miss.	March 28	48	Wyo.	April 11	16
Mo.	April 4	35	D.C.	April 15	–

Note: Tax Freedom Day represents how long Americans must work this year 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 year in April.

Source: *Tax Foundation Special Report*, No. 177, “April 9th Is Tax Freedom Day,” which is based on data from the Bureau of Economic Analysis and includes all federal, state and local taxes.

Table 2

**State and Local Tax Burden Per Capita,
Fiscal Year 2009**

State	Tax Burden Per Capita	Rank	State	Tax Burden Per Capita	Rank
US	\$4,160	–	Mont.	\$3,216	38
Ala.	\$2,967	47	Nebr.	\$3,960	19
Alaska	\$2,973	46	Nev.	\$3,311	34
Ariz.	\$3,140	40	N.H.	\$3,765	24
Ark.	\$3,281	35	N.J.	\$6,751	2
Calif.	\$4,910	6	N.M.	\$2,997	45
Colo.	\$4,011	18	N.Y.	\$6,157	3
Conn.	\$7,256	1	N.C.	\$3,583	28
Del.	\$4,091	17	N.D.	\$3,892	22
Fla.	\$3,897	21	Ohio	\$3,652	27
Ga.	\$3,350	32	Okla.	\$3,259	37
Hawaii	\$4,399	12	Ore.	\$3,761	25
Idaho	\$3,276	36	Pa.	\$4,190	15
Ill.	\$4,596	9	R.I.	\$4,647	8
Ind.	\$3,396	31	S.C.	\$2,742	49
Iowa	\$3,688	26	S.D.	\$3,042	42
Kans.	\$3,911	20	Tenn.	\$2,752	48
Ky.	\$3,059	41	Tex.	\$3,197	39
La.	\$3,037	43	Utah	\$3,349	33
Maine	\$3,832	23	Vt.	\$4,181	16
Md.	\$5,218	5	Va.	\$4,392	13
Mass.	\$5,316	4	Wash.	\$4,408	11
Mich.	\$3,565	29	W.Va.	\$3,034	44
Minn.	\$4,651	7	Wis.	\$4,427	10
Miss.	\$2,678	50	Wyo.	\$4,205	14
Mo.	\$3,425	30	DC	\$6,076	–

Note: Fiscal Year 2009 figures are estimates calculated in January, 2011. Data for years 1977 to present are available at www.TaxFoundation.org. Payments made to out-of-state governments are tallied in taxpayer's state of residence where possible. See Table 32 for average people per household by state.

Source: Tax Foundation calculation of state and local tax burdens, *Tax Foundation Special Report*, No. 189

Table 3

**State and Local Tax Burden As a Percentage of
State Income, Fiscal Year 2009**

State	Tax Burden	Rank	State	Tax Burden	Rank
US	9.8%	–	Mont.	8.7%	35
Ala.	8.5%	40	Nebr.	9.8%	15
Alaska	6.3%	50	Nev.	7.5%	49
Ariz.	8.7%	38	N.H.	8.0%	44
Ark.	9.9%	14	N.J.	12.2%	1
Calif.	10.6%	6	N.M.	8.4%	41
Colo.	8.6%	39	N.Y.	12.1%	2
Conn.	12.0%	3	N.C.	9.8%	16
Del.	9.6%	23	N.D.	9.5%	26
Fla.	9.2%	31	Ohio	9.7%	18
Ga.	9.1%	32	Okla.	8.7%	37
Hawaii	9.6%	22	Ore.	9.8%	17
Idaho	9.4%	28	Pa.	10.1%	10
Ill.	10.0%	13	R.I.	10.7%	5
Ind.	9.5%	25	S.C.	8.1%	43
Iowa	9.5%	24	S.D.	7.6%	48
Kans.	9.7%	19	Tenn.	7.6%	47
Ky.	9.3%	30	Tex.	7.9%	45
La.	8.2%	42	Utah	9.7%	20
Maine	10.1%	9	Vt.	10.2%	8
Md.	10.0%	12	Va.	9.1%	33
Mass.	10.0%	11	Wash.	9.3%	29
Mich.	9.7%	21	W.Va.	9.4%	27
Minn.	10.3%	7	Wis.	11.0%	4
Miss.	8.7%	36	Wyo.	7.8%	46
Mo.	9.0%	34	DC	9.6%	–

Note: Fiscal Year 2009 figures are estimates calculated in January, 2011. Data for years 1977 to present are available at www.TaxFoundation.org. Payments made to out-of-state governments are tallied in taxpayer's state of residence where possible.

Source: Tax Foundation calculation of state and local tax burdens, *Tax Foundation Special Report*, No. 189

Table 4

**State Business Tax Climate Index, 2011,
as of July 1, 2010**

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

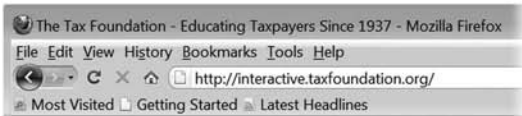
Table 4 (continued)

State	Overall Index Rank	Ranking on Five Subindices				
		Corp. Tax Index	Ind. Income Tax Index	Sales Tax Index	Unemp. Ins. Tax Index	Prop. Tax Index
Okla.	30	7	24	42	1	27
Ore.	14	45	46	4	37	5
Pa.	26	38	14	28	42	44
R.I.	42	37	35	14	50	47
S.C.	24	9	27	22	43	23
S.D.	1	1	1	25	36	13
Tenn.	27	11	8	47	35	50
Tex.	13	46	7	37	15	29
Utah	9	6	13	27	24	3
Vt.	38	28	40	16	21	36
Va.	12	4	17	8	29	25
Wash.	11	32	1	50	25	19
W.Va.	37	23	39	21	32	37
Wis.	40	29	43	19	26	30
Wyo.	3	1	1	13	28	46

Note: 1 is best, 50 is worst. The State Business Tax Climate Index is a measure of how each state's tax laws affect economic performance. All ranks are for fiscal years.

Source: *Tax Foundation Background Paper*, No. 60, "2011 State Business Tax Climate Index."

The Tax Foundation is proud to launch a new, interactive section of our website:



INTERACTIVE TOOLS and DATA PROJECTS

Including:

*Property
Tax
Database*

Property Tax Data by County

This tool allows homeowners to see how property tax bills in their area stack up against other areas across the United States.

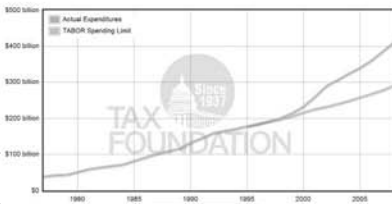
Choose your state and county below.

State: County:

- 2009
- 2008
- 2007
- 2006
- 2005

Property Tax Statistic	2009
Median Real Estate Taxes Paid	\$9,044
County Rank (nationally)	1 out of 792 counties
New York Median Real Estate Taxes	\$3,755
State Rank	4 out of 50 states
U.S. Median Real Estate Taxes	\$1,917
Tax Paid as % of Median Home Value	1.66%
County Rank (nationally)	138 out of 792 counties
New York Tax as % of Home Value	1.23%
State Rank	17 out of 50 states (Map)
U.S. Taxes as % of Home Value	1.04%
Taxes Paid as % of Median Income	8.24%
County Rank (nationally)	7 out of 792 counties
New York Tax as % of Median Income	5.02%
State Rank	6 out of 50 states (Map)
U.S. Taxes as % of Income	3.03%

*State
Spending
Limits
Calculator*



Choose state:

Spending Grows With:

Base Year:

Spending:

Adjust expenditures for inflation (2009 Dollars) Per Capita Values

Total actual spending, 1996 to 2008: \$3.72 trillion

Total allowed spending under TABOR, 1996 to 2008: \$3.06 trillion

and many more calculators and tools!

Table 5

**State Tax Collections Per Capita,
Fiscal Year 2009**

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$2,339	–	Mont.	\$2,478	19
Ala.	\$1,770	41	Nebr.	\$2,236	30
Alaska	\$7,145	1	Nev.	\$2,116	34
Ariz.	\$1,812	40	N.H.	\$1,606	49
Ark.	\$2,594	16	N.J.	\$3,117	10
Calif.	\$2,747	12	N.M.	\$2,428	21
Colo.	\$1,744	42	N.Y.	\$3,334	7
Conn.	\$3,682	5	N.C.	\$2,201	32
Del.	\$3,186	9	N.D.	\$3,748	4
Fla.	\$1,729	44	Ohio	\$2,076	36
Ga.	\$1,647	48	Okla.	\$2,226	31
Hawaii	\$3,649	6	Ore.	\$1,950	39
Idaho	\$2,064	37	Pa.	\$2,389	22
Ill.	\$2,273	27	R.I.	\$2,455	20
Ind.	\$2,326	25	S.C.	\$1,577	50
Iowa	\$2,327	24	S.D.	\$1,650	47
Kans.	\$2,384	23	Tenn.	\$1,666	45
Ky.	\$2,268	28	Tex.	\$1,662	46
La.	\$2,240	29	Utah	\$1,968	38
Maine	\$2,645	14	Vt.	\$4,032	3
Md.	\$2,664	13	Va.	\$2,083	35
Mass.	\$2,999	11	Wash.	\$2,480	18
Mich.	\$2,279	26	W.Va.	\$2,635	15
Minn.	\$3,270	8	Wis.	\$2,553	17
Miss.	\$2,196	33	Wyo.	\$5,125	2
Mo.	\$1,732	43			

Note: See Table 32 for average people per household by state.

Source: U.S. Census Bureau, Tax Foundation

Table 6

**State Revenue Per Capita,
Fiscal Year 2009**

State	Revenue Per Capita	Rank	State	Revenue Per Capita	Rank
U.S.	\$4,883	–	Mont.	\$5,878	15
Ala.	\$4,687	33	Nebr.	\$4,696	32
Alaska	\$16,629	1	Nev.	\$3,569	48
Ariz.	\$4,013	44	N.H.	\$4,324	40
Ark.	\$5,284	19	N.J.	\$5,649	17
Calif.	\$5,067	23	N.M.	\$6,762	8
Colo.	\$3,876	46	N.Y.	\$6,933	7
Conn.	\$6,223	10	N.C.	\$4,659	36
Del.	\$7,608	5	N.D.	\$7,628	4
Fla.	\$3,476	50	Ohio	\$4,720	31
Ga.	\$3,520	49	Okla.	\$5,092	22
Hawaii	\$7,096	6	Ore.	\$4,746	30
Idaho	\$4,171	42	Pa.	\$4,825	29
Ill.	\$4,316	41	R.I.	\$6,197	11
Ind.	\$4,675	34	S.C.	\$4,665	35
Iowa	\$5,414	18	S.D.	\$4,633	38
Kans.	\$4,835	28	Tenn.	\$3,775	47
Ky.	\$4,996	25	Tex.	\$3,881	45
La.	\$6,043	14	Utah	\$4,658	37
Maine	\$6,170	12	Vt.	\$8,011	3
Md.	\$5,198	21	Va.	\$4,433	39
Mass.	\$6,281	9	Wash.	\$4,916	27
Mich.	\$4,966	26	W.Va.	\$6,116	13
Minn.	\$5,022	24	Wis.	\$5,218	20
Miss.	\$5,709	16	Wyo.	\$11,209	2
Mo.	\$4,095	43			

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. See Table 32 for average people per household by state.

Source: U.S. Census Bureau, Tax Foundation

Table 7

**State and Local Revenue Per Capita,
Fiscal Year 2008**

State	Revenue Per Capita	Rank	State	Revenue Per Capita	Rank
U.S.	\$8,006	–	Mont.	\$7,785	21
Ala.	\$6,968	37	Nebr.	\$7,944	19
Alaska	\$26,783	1	Nev.	\$6,951	38
Ariz.	\$6,670	44	N.H.	\$6,769	42
Ark.	\$6,449	49	N.J.	\$9,403	6
Calif.	\$9,005	11	N.M.	\$8,713	13
Colo.	\$7,614	25	N.Y.	\$11,769	3
Conn.	\$9,280	7	N.C.	\$7,051	34
Del.	\$9,067	9	N.D.	\$9,653	4
Fla.	\$7,415	30	Ohio	\$7,566	26
Ga.	\$6,645	45	Okla.	\$6,872	40
Hawaii	\$9,097	8	Ore.	\$7,234	33
Idaho	\$6,602	47	Pa.	\$7,654	23
Ill.	\$7,455	29	R.I.	\$8,511	14
Ind.	\$6,949	39	S.C.	\$7,006	36
Iowa	\$7,752	22	S.D.	\$6,732	43
Kans.	\$7,654	24	Tenn.	\$6,316	50
Ky.	\$6,610	46	Tex.	\$6,820	41
La.	\$9,597	5	Utah	\$7,024	35
Maine	\$8,062	17	Vt.	\$8,961	12
Md.	\$8,000	18	Va.	\$7,291	32
Mass.	\$9,038	10	Wash.	\$8,087	16
Mich.	\$7,292	31	W.Va.	\$7,457	28
Minn.	\$8,329	15	Wis.	\$7,480	27
Miss.	\$7,876	20	Wyo.	\$15,391	2
Mo.	\$6,581	48	D.C.	\$17,038	–

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. See Table 32 for average people per household by state.

Source: U.S. Census Bureau, Tax Foundation.

Table 8

**Sources of State and Local Tax Revenue,
Percentage of Total from Each Source,
Fiscal Year 2008**

	Property	General Sales	Individual Income	Corporate Income	Other Taxes (a)
U.S.	30.8%	22.9%	22.9%	4.3%	19.1%
Ala.	16.4%	29.5%	22.7%	3.7%	27.6%
Alaska	11.0%	2.2%	0.0%	10.1%	76.7%
Ariz.	29.2%	39.6%	14.8%	3.4%	13.0%
Ark.	15.5%	39.5%	24.9%	3.6%	16.4%
Calif.	28.4%	22.1%	30.0%	6.4%	13.2%
Colo.	31.2%	26.8%	25.8%	2.6%	13.6%
Conn.	36.0%	15.3%	32.5%	2.6%	13.6%
Del.	16.3%	0.0%	28.7%	8.3%	46.7%
Fla.	41.3%	31.2%	0.0%	3.0%	24.6%
Ga.	30.4%	29.1%	26.3%	2.8%	11.5%
Hawaii	18.6%	38.9%	22.9%	1.6%	18.0%
Idaho	23.9%	27.3%	29.1%	3.9%	15.9%
Ill.	36.8%	16.1%	17.8%	5.4%	23.9%
Ind.	30.2%	25.0%	23.5%	4.0%	17.4%
Iowa	32.2%	21.1%	25.4%	3.0%	18.3%
Kans.	31.0%	25.8%	24.8%	4.4%	13.9%
Ky.	19.6%	20.3%	32.0%	4.6%	23.4%
La.	15.8%	39.6%	17.7%	3.9%	23.0%
Maine	36.4%	17.9%	26.3%	3.1%	16.3%
Md.	23.9%	13.6%	40.4%	2.7%	19.4%
Mass.	34.3%	12.1%	36.8%	6.4%	10.5%
Mich.	37.5%	21.8%	20.3%	4.7%	15.6%
Minn.	26.8%	18.9%	31.5%	4.2%	18.6%
Miss.	25.0%	34.0%	16.8%	4.2%	20.0%
Mo.	27.6%	25.4%	27.5%	1.9%	17.5%
Mont.	34.1%	0.0%	25.2%	4.7%	36.0%
Nebr.	33.1%	25.0%	23.0%	3.1%	15.8%
Nev.	30.4%	31.9%	0.0%	0.0%	37.8%
N.H.	61.6%	0.0%	2.4%	12.4%	23.6%
N.J.	42.2%	16.6%	23.4%	5.2%	12.5%
N.M.	14.5%	35.7%	15.7%	4.6%	29.5%
N.Y.	28.3%	16.7%	33.6%	8.2%	13.3%
N.C.	23.7%	21.8%	33.1%	3.6%	17.8%
N.D.	23.3%	19.6%	10.0%	5.1%	42.0%
Ohio	29.1%	20.4%	30.0%	1.9%	18.6%

Table 8 (continued)

	Property	General Sales	Individual Income	Corporate Income	Other Taxes (a)
Okla.	17.2%	29.3%	22.6%	2.9%	28.0%
Ore.	34.0%	0.0%	39.7%	4.3%	22.0%
Pa.	28.7%	17.0%	26.5%	4.1%	23.7%
R.I.	42.3%	17.4%	22.4%	3.0%	14.9%
S.C.	32.7%	24.1%	21.8%	2.4%	19.0%
S.D.	34.3%	40.1%	0.0%	2.8%	22.7%
Tenn.	24.6%	46.3%	1.5%	5.3%	22.3%
Tex.	38.8%	31.3%	0.0%	0.0%	29.8%
Utah	23.7%	27.9%	27.7%	4.2%	16.6%
Vt.	40.1%	11.7%	21.2%	2.9%	24.1%
Va.	32.3%	14.5%	30.9%	2.4%	19.9%
Wash.	27.3%	48.0%	0.0%	0.0%	24.7%
W.Va.	19.3%	17.3%	23.6%	8.4%	31.5%
Wis.	36.2%	18.7%	27.2%	3.5%	14.2%
Wyo.	34.1%	32.9%	0.0%	0.0%	33.0%
DC	32.0%	16.6%	25.1%	7.8%	18.5%

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

(a) The major taxes included in Other Taxes are selective sales taxes on alcohol, tobacco, motor vehicles, utilities, and licenses; severance taxes; stock transfer taxes; and estate/gift taxes.

Source: U.S. Census Bureau, Tax Foundation

Table 9

**State Individual Income Tax Rates,
As of January 1, 2011**

State	Rates	Brackets(a)	State	Rates	Brackets(a)
Ala. (f, g)	2%	> \$0	Ga.	1%	> \$0
	4%	> \$500		2%	> \$750
	5%	> \$3,000		3%	> \$2,250
Alaska	None			4%	> \$3,750
				5%	> \$5,250
Ariz.	2.59%	> \$0		6%	> \$7,000
	2.88%	> \$10K	Hawaii	1.4%	> \$0
	3.36%	> \$25K		3.2%	> \$2,400
	4.24%	> \$50K		5.5%	> \$4,800
	4.54%	> \$150K		6.4%	> \$9,600
Ark. (a,d,e,g)	1%	> \$0		6.8%	> \$14,400
	2.5%	> \$3,900		7.2%	> \$19,200
	3.5%	> \$7,800	7.6%	> \$24,000	
	4.5%	> \$11,800	7.9%	> \$36,000	
	6%	> \$19,600	8.25%	> \$48,000	
	7%	> \$32,700	9%	> \$150,000	
Calif. (a, e)	1.0%	> \$0	10%	> \$175,000	
	2.0%	> \$7,124	11%	> \$200,000	
	4.0%	> \$16,890	Idaho (a, e)	1.6%	> \$0
	6.0%	> \$26,657		3.6%	> \$1,323
	8.0%	> \$37,005		4.1%	> \$2,642
	9.3%	> \$46,766		5.1%	> \$3,963
	10.3%	> \$1M		6.1%	> \$5,284
Colo.	4.63% of federal taxable income			7.1%	> \$6,604
				7.4%	> \$9,907
Conn.	3%	> \$0	7.8%	> \$26,418	
	5%	> \$10K	Ill. (c)	5% of federal adjusted gross income with modification	
	6.50%	> \$500K			
Del. (g)	2.2%	> \$2K		Ind. (g)	3.4% of federal adjusted gross income with modification
	3.9%	> \$5K			
	4.8%	> \$10K			
	5.2%	> \$20K			
	5.55%	> \$25K			
	6.95%	> \$60K			
Fla.	None				

Table 9 (continued)

State	Rates	Brackets(a)	State	Rates	Brackets(a)
Iowa	0.36%	> \$0	Mo. (f, g)	1.5%	> \$0
(e, f, g)	0.72%	> \$1,439		2%	> \$1K
	2.43%	> \$2,878		2.5%	> \$2K
	4.50%	> \$5,756		3%	> \$3K
	6.12%	> \$12,951		3.5%	> \$4K
	6.48%	> \$21,585		4%	> \$5K
	6.80%	> \$28,780		4.5%	> \$6K
	7.92%	> \$43,170		5%	> \$7K
	8.98%	> \$64,755		5.5%	> \$8K
Kans.	3.50%	> \$0		6%	> \$9K
	6.25%	> \$15K	Mont.	1%	> \$0
	6.45%	> \$30K	(a, e, f)	2%	> \$2,600
Ky. (g)	2%	> \$0		3%	> \$4,600
	3%	> \$3K		4%	> \$6,900
	4%	> \$4K		5%	> \$9,400
	5%	> \$5K		6%	> \$12,100
	5.8%	> \$8K		6.9%	> \$15,600
	6%	> \$75K	Nebr.	2.56%	> \$0
La. (f)	2%	> \$0		3.57%	> \$2,400
	4%	> \$12,500		5.12%	> \$17,500
	6%	> \$50,000		6.84%	> \$27,000
Maine (e)	2.0%	> \$0	Nev.	None	
	4.5%	> \$5,000	N.H. (b)	5%	> \$0
	7.0%	> \$9,950	N.J. (g)	1.40%	> \$0
	8.5%	> \$19,950		1.75%	> \$20K
Md. (g)	2%	> \$0		3.50%	> \$35K
	3%	> \$1K		5.525%	> \$40K
	4%	> \$2K		6.37%	> \$75K
	4.75%	> \$3K		8.97%	> \$500K
	5%	> \$150K	N.M.	1.7%	> \$0
	5.25%	> \$300K		3.2%	> \$5,500
	5.5%	> \$500K		4.7%	> \$11,000
Mass.	5.3%	> \$0		4.9%	> \$16,000
Mich. (g)	4.35% of federal adjusted gross income with modification		N.Y. (g)	4%	> \$0
				4.5%	> \$8K
				5.25%	> \$11K
				5.9%	> \$13K
				6.85%	> \$20K
				7.85%	> \$200K
				8.97%	> \$500K
Minn. (e)	5.35%	> \$0			
	7.05%	> \$23,100			
	7.85%	> \$75,891			
Miss.	3%	> \$0			
	4%	> \$5K			
	5%	> \$10K			

Table 9 (continued)

State	Rates	Brackets(a)	State	Rates	Brackets(a)
N.C.	6%	> \$0	S.D.	None	
	7%	> \$12,750	Tenn. (b)	6%	> \$0
	7.75%	> \$60,000	Tex.	None	
N.D. (e)	1.84%	> \$0	Utah	5%	> \$0
	3.44%	> \$34,500	Vt. (e)	3.55%	> \$0
	3.81%	> \$83,600		6.8%	> \$34,500
	4.42%	> \$174,400		7.80%	> \$83,600
	4.86%	> \$379,150		8.8%	> \$174,400
Ohio (e, g)	0.587%	> \$0	8.95%	> \$379,150	
	1.174%	> \$5,050	Va.	2%	> \$0
	2.348%	> \$10,100		3%	> \$3K
	2.935%	> \$15,150		5%	> \$5K
	3.521%	> \$20,200		5.75%	> \$17K
	4.109%	> \$40,350	Wash.	None	
	4.695%	> \$80,700	W.Va.	3%	> \$0
	5.451%	> \$100,900		4%	> \$10,000
5.925%	> \$201,800	4.5%		> \$25,000	
Okla.	0.5%	> \$0		6%	> \$40,000
	1%	> \$1,000		6.5%	> \$60,000
	2%	> \$2,500	Wis. (e)	4.6%	> \$0
	3%	> \$3,750		6.15%	> \$10,180
	4%	> \$4,900		6.5%	> \$20,360
	5%	> \$7,200		6.75%	> \$152,740
	5.5%	> \$8,700	7.75%	> \$224,210	
Ore. (e, f, g)	5%	> \$0	Wy.	None	
	7%	> \$3,100	D.C.	4%	> \$0
	9%	> \$7,750		6%	> \$10K
	10.8%	> \$125,000		8.5%	> \$40K
11%	> \$250,000				
Pa. (g)	3.07%	> \$0			
R.I. (e)	3.75%	> \$0			
	4.75%	> \$55,000			
	5.99%	> \$125,000			
S.C. (e)	0%	> \$0			
	3%	> \$2,760			
	4%	> \$5,520			
	5%	> \$8,280			
	6%	> \$11,040			
	7%	> \$13,800			

Table 9 (continued)

Note: Brackets are for single taxpayers. Some states double bracket widths for joint filers (AL, AZ, CT, HI, ID, KS, LA, ME, NE, OR). NY doubles all except the top two brackets. CA doubles all but the top bracket. Some states increase but do not double brackets for joint filers (GA, MN, NM, NC, ND, OK, RI, VT, WI). MD decreases some and increases others. NJ adds a 2.45% rate and doubles some bracket widths. Consult Tax Foundation website for tables for joint filers and married filing separately.

(a) 2011 rates but 2010 brackets. 2011 brackets were not available as of press time.

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

(c) On January 12, 2011, Illinois increased its rate from 3% to 5%, retroactive to January 1, 2011.

(d) Rates apply to regular tax table. A special tax table is available for low-income taxpayers which reduces their tax payments.

(e) Bracket levels adjusted for inflation each year.

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

(g) Local income taxes are excluded. 14 states have county- or city-level income taxes; the average rate, weighted by total personal income within each jurisdiction, is: 0.19% in Ala.; 0.6% in Ark.; 0.16% in Del.; 1.16% in Ind.; 0.3% in Iowa.; 0.76% in Ky.; 2.98% in Md.; 0.44% in Mich.; 0.12% in Mo.; 0.09% in N.J.; 1.7% in N.Y.; 1.82% in Ohio; 0.36% in Ore.; and 1.25% in Pa (weighted local rates are from *Tax Foundation Background Paper*, No. 60, "2011 State Business Tax Climate Index").

Source: Tax Foundation; state tax forms and instructions.

Table 10

**State Individual Income Tax Collections
Per Capita, Fiscal Year 2009**

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$805	–	Mont.	\$851	22
Ala.	\$567	37	Nebr.	\$895	18
Alaska (a)	\$0	44	Nev. (a)	\$0	44
Ariz.	\$393	41	N.H. (b)	\$74	42
Ark.	\$778	26	N.J.	\$1,206	7
Calif.	\$1,206	6	N.M.	\$467	40
Colo.	\$884	19	N.Y.	\$1,889	1
Conn.	\$1,816	2	N.C.	\$1,026	14
Del.	\$1,034	13	N.D.	\$575	36
Fla. (a)	\$0	44	Ohio	\$722	30
Ga.	\$799	24	Okla.	\$694	32
Hawaii	\$1,037	12	Ore.	\$1,429	4
Idaho	\$765	28	Pa.	\$759	29
Ill.	\$713	31	R.I.	\$912	16
Ind.	\$673	33	S.C.	\$519	38
Iowa	\$901	17	S.D. (a)	\$0	44
Kans.	\$973	15	Tenn. (b)	\$35	43
Ky.	\$771	27	Tex. (a)	\$0	44
La.	\$658	34	Utah	\$842	23
Maine	\$1,039	11	Vt.	\$858	20
Md.	\$1,141	8	Va.	\$1,138	9
Mass.	\$1,614	3	Wash. (a)	\$0	44
Mich.	\$586	35	W.Va.	\$857	21
Minn.	\$1,324	5	Wis.	\$1,058	10
Miss.	\$504	39	Wyo. (a)	\$0	44
Mo.	\$799	25			

(a) State does not tax wage income.

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

Note: See Table 32 for average people per household by state.

Source: U.S. Census Bureau, Tax Foundation

Table 11

**State and Local Individual Income Tax
Collections Per Capita, Fiscal Year 2008**

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$1,005	–	Mont.	\$904	28
Ala.	\$684	36	Nebr.	\$972	23
Alaska (a)	\$0	44	Nev. (a)	\$0	44
Ariz.	\$530	39	N.H. (b)	\$89	42
Ark.	\$821	31	N.J.	\$1,457	7
Calif.	\$1,531	5	N.M.	\$614	38
Colo.	\$1,037	19	N.Y.	\$2,389	1
Conn.	\$2,146	2	N.C.	\$1,201	13
Del.	\$1,222	10	N.D.	\$496	41
Fla. (a)	\$0	44	Ohio	\$1,216	11
Ga.	\$920	27	Okla.	\$768	33
Hawaii	\$1,205	12	Ore.	\$1,324	8
Idaho	\$951	25	Pa.	\$1,143	16
Ill.	\$806	32	R.I.	\$1,036	20
Ind.	\$846	29	S.C.	\$642	37
Iowa	\$982	22	S.D. (a)	\$0	44
Kans.	\$1,058	18	Tenn. (b)	\$47	43
Ky.	\$1,061	17	Tex. (a)	\$0	44
La.	\$718	35	Utah	\$962	24
Maine	\$1,185	14	Vt.	\$1,004	21
Md.	\$1,981	3	Va.	\$1,304	9
Mass.	\$1,916	4	Wash. (a)	\$0	44
Mich.	\$762	34	W.Va.	\$838	30
Minn.	\$1,493	6	Wis.	\$1,183	15
Miss.	\$529	40	Wyo. (a)	\$0	44
Mo.	\$922	26	D.C.	\$2,303	–

(a) State does not tax wage income.

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

Note: See Table 32 for average people per household by state.

Source: U.S. Census Bureau, Tax Foundation

Table 12

**State Corporate Income Tax Rates,
As of January 1, 2011**

State	Rates	Brackets	State	Rates	Brackets
Ala.	6.5%	> \$0	Ky.	4%	> \$0
Alaska	1%	> \$0		5%	> \$50K
	2%	> \$10K		6%	> \$100K
	3%	> \$20K	La.	4%	> \$0
	4%	> \$30K		5%	> \$25K
	5%	> \$40K		6%	> \$50K
	6%	> \$50K		7%	> \$100K
	7%	> \$60K	8%	> \$200K	
	8%	> \$70K	Maine	3.5%	> \$0
	9%	> \$80K		7.93%	> \$25K
9.4%	> \$90K	8.33%		> \$75K	
		8.93%		> \$250K	
Ariz.	6.968%	> \$0			
Ark.	1%	> \$0	Md.	8.25%	> \$0
	2%	> \$3K	Mass.	8.25%	> \$0
	3%	> \$6K	Mich.	(a)	
	5%	> \$11K	Minn.	9.8%	> \$0
	6%	> \$25K	Miss.	3%	> \$0
	6.5%	> \$100K		4%	> \$5K
Calif.	8.84%	> \$0		5%	> \$10K
Colo.	4.63%	> \$0	Mo.	6.25%	> \$0
Conn.	7.5%	> \$0	Mont.	6.75%	> \$0
Del. (a)	8.7%	> \$0	Nebr.	5.58%	> \$0
Fla.	5.5%	> \$0		7.81%	> \$100K
Ga.	6%	> \$0	Nev.	None	
Hawaii	4.4%	> \$0	N.H. (a)	8.5%	> \$0
	5.4%	> \$25K	N.J. (b)	9.00%	> \$100K
	6.4%	> \$100K	N.M.	4.8%	> \$0
Idaho	7.6%	> \$0		6.4%	> \$500K
Ill. (c)	9.5%	> \$0		7.6%	> \$1M
Ind.	8.5%	> \$0	N.Y.	7.1%	> \$0
Iowa	6%	> \$0	N.C.	6.9%	> \$0
	8%	> \$25K	N.D.	2.1%	> \$0
	10%	> \$100K		5.25%	> \$25K
	12%	> \$250K		6.4%	> \$50K
Kans.	4%	> \$0	Ohio	(a)	
	7%	> \$50K	Okla.	6%	> \$0

Table 12 (continued)

State	Rates	Brackets	State	Rates	Brackets
Ore.	6.6%	>	Vt.	6%	>
	7.6%	>			
Pa.	9.99%	>		8.5%	>
R.I.	9%	>	Va. (a)	6%	>
S.C.	5%	>	Wash.	(a)	
S.D.	None		W.Va.	8.50%	>
Tenn.	6.5%	>	Wis.	7.9%	>
Tex.	(a)		Wyo.	None	
Utah	5%	>	D.C.	9.975%	>
		\$0			\$0

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

(a) Michigan, 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, New Hampshire, and Virginia have a gross receipts tax in addition to the corporate income tax.

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

(c) On January 12, 2011, Illinois increased its corporate income tax from 7.3% to 9.5%, retroactive to January 1, 2011. Illinois's rate includes two separate corporate income taxes, one at a 7% rate and one at a 2.5% rate.

Source: Tax Foundation; state tax forms and instructions.

Table 13

**State Corporate Income Tax Collections
Per Capita, Fiscal Year 2009**

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$132	–	Mont.	\$169	11
Ala.	\$105	26	Nebr.	\$111	23
Alaska	\$912	1	Nev. (a)	\$0	47
Ariz.	\$90	34	N.H.	\$373	2
Ark.	\$120	21	N.J.	\$291	3
Calif.	\$259	5	N.M.	\$102	28
Colo.	\$66	41	N.Y.	\$227	8
Conn.	\$126	20	N.C.	\$97	30
Del.	\$237	6	N.D.	\$201	10
Fla.	\$99	29	Ohio	\$45	46
Ga.	\$71	38	Okla.	\$94	31
Hawaii	\$61	42	Ore.	\$68	40
Idaho	\$93	32	Pa.	\$138	14
Ill.	\$214	9	R.I.	\$103	27
Ind.	\$131	18	S.C.	\$48	44
Iowa	\$88	36	S.D.	\$60	43
Kans.	\$132	16	Tenn.	\$130	19
Ky.	\$91	33	Tex. (b)	\$0	47
La.	\$137	15	Utah	\$89	35
Maine	\$108	25	Vt.	\$140	13
Md.	\$132	17	Va.	\$81	37
Mass.	\$272	4	Wash. (a)	\$0	47
Mich.	\$70	39	W.Va.	\$231	7
Minn.	\$148	12	Wis.	\$116	22
Miss.	\$110	24	Wyo. (a)	\$0	47
Mo.	\$47	45			

(a) No corporate income tax.

(b) The Census Bureau does not classify revenue from Texas's margins tax as corporate income tax revenue.

Note: See Table 32 for average people per household by state.

Source: U.S. Census Bureau, Tax Foundation

Table 14

**State and Local Corporate Income Tax
Collections Per Capita, Fiscal Year 2008**

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$191	–	Mont.	\$168	17
Ala.	\$113	37	Nebr.	\$131	30
Alaska	\$1,433	1	Nev. (a)	\$0	47
Ariz.	\$122	33	N.H.	\$466	3
Ark.	\$120	35	N.J.	\$326	6
Calif.	\$325	7	N.M.	\$179	13
Colo.	\$104	38	N.Y.	\$583	2
Conn.	\$173	16	N.C.	\$132	28
Del.	\$355	4	N.D.	\$253	9
Fla.	\$120	34	Ohio	\$77	44
Ga.	\$98	41	Okla.	\$99	40
Hawaii	\$82	43	Ore.	\$144	23
Idaho	\$126	32	Pa.	\$176	15
Ill.	\$243	10	R.I.	\$138	26
Ind.	\$143	24	S.C.	\$72	45
Iowa	\$116	36	S.D.	\$87	42
Kans.	\$189	12	Tenn.	\$162	18
Ky.	\$153	21	Tex. (b)	\$0	47
La.	\$159	19	Utah	\$146	22
Maine	\$140	25	Vt.	\$137	27
Md.	\$130	31	Va.	\$101	39
Mass.	\$334	5	Wash. (a)	\$0	47
Mich.	\$177	14	W.Va.	\$297	8
Minn.	\$200	11	Wis.	\$154	20
Miss.	\$131	29	Wyo. (a)	\$0	47
Mo.	\$65	46	D.C.	\$714	–

(a) No corporate income tax.

(b) Census does not classify revenue from Texas's margins tax as corporate income tax revenue.

Note: See Table 32 for average people per household by state.

Source: U.S. Census Bureau, Tax Foundation.

Table 15

**State and Local Sales Tax Rates,
As of January 1, 2011**

State	State Tax Rate	Rank	Avg. Local Tax Rate (a)	Combined Rate	Rank
Ala.	4.00%	38	4.03%	8.03%	10
Alaska	None	46	1.12%	1.12%	46
Ariz.	6.60%	9	2.41%	9.01%	3
Ark.	6.00%	15	2.10%	8.10%	9
Calif. (b)(d)	8.25%	1	0.83%	9.08%	2
Colo.	2.90%	45	4.08%	6.98%	24
Conn.	6.00%	15	None	6.00%	33
Del.	None	46	None	None	47
Fla.	6.00%	15	0.99%	6.99%	23
Ga.	4.00%	38	2.95%	6.95%	25
Hawaii (c)	4.00%	38	0.35%	4.35%	45
Idaho	6.00%	15	0.03%	6.03%	32
Ill.	6.25%	12	1.97%	8.22%	8
Ind.	7.00%	2	None	7.00%	19
Iowa	6.00%	15	0.84%	6.84%	26
Kans.	6.30%	11	1.65%	7.95%	12
Ky.	6.00%	15	None	6.00%	33
La.	4.00%	38	4.69%	8.69%	4
Maine	5.00%	32	None	5.00%	43
Md.	6.00%	15	None	6.00%	33
Mass.	6.25%	12	None	6.25%	31
Mich.	6.00%	15	None	6.00%	33
Minn.	6.875%	7	0.27%	7.14%	17
Miss.	7.00%	2	None	7.00%	19
Mo.	4.225%	37	3.24%	7.46%	15
Mont. (e)	None	46	None	None	47
Nebr.	5.50%	29	0.89%	6.39%	29
Nev.	6.85%	8	1.11%	7.96%	11
N.H.	None	46	None	None	47
N.J.	7.00%	2	None	7.00%	19
N.M. (c)	5.125%	31	2.01%	7.14%	18
N.Y.	4.00%	38	4.52%	8.52%	6
N.C.	5.75%	28	2.07%	7.82%	13
N.D.	5.00%	32	0.57%	5.57%	39
Ohio	5.50%	29	1.28%	6.78%	27

Table 15 (continued)

State	State Tax Rate	Rank	Avg. Local Tax Rate (a)	Combined Rate	Rank
Okla.	4.50%	36	3.83%	8.33%	7
Ore.	None	46	None	None	47
Pa.	6.00%	15	0.34%	6.34%	30
R.I.	7.00%	2	None	7.00%	19
S.C.	6.00%	15	1.25%	7.25%	16
S.D.	4.00%	38	1.22%	5.22%	42
Tenn.	7.00%	2	2.44%	9.44%	1
Tex.	6.25%	12	1.36%	7.61%	14
Utah (b)	5.95%	27	0.67%	6.62%	28
Vt.	6.00%	15	None	6.00%	33
Va. (b)	5.00%	32	None	5.00%	43
Wash.	6.50%	10	2.14%	8.64%	5
W.Va.	6.00%	15	None	6.00%	33
Wis.	5.00%	32	0.42%	5.42%	40
Wyo.	4.00%	38	1.30%	5.30%	41
DC	6.00%	–	–	6.00%	–

Note: Some states levy gross receipts taxes in addition to sales taxes. See Table 18 for information on gross receipts taxes.

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

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

(c) Hawaii's and New Mexico's sales taxes have broad bases that include many services.

(d) California's state sales tax is scheduled to drop 1 percentage point on July 1, 2011.

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

Source: Tax Foundation; state revenue departments.

Table 16

**State General Sales Tax Collections
Per Capita, Fiscal Year 2009**

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$745	–	Mont. (a)	\$0	46
Ala.	\$441	43	Nebr.	\$841	18
Alaska (a)	\$0	46	Nev.	\$1,021	6
Ariz.	\$867	16	N.H. (a)	\$0	46
Ark.	\$961	9	N.J.	\$951	10
Calif.	\$788	21	N.M.	\$945	11
Colo.	\$426	45	N.Y.	\$568	38
Conn.	\$937	13	N.C.	\$533	40
Del. (a)	\$0	46	N.D.	\$943	12
Fla.	\$1,040	4	Ohio	\$635	32
Ga.	\$544	39	Okla.	\$590	36
Hawaii	\$1,906	1	Ore. (a)	\$0	46
Idaho	\$785	22	Pa.	\$675	28
Ill.	\$580	37	R.I.	\$773	23
Ind.	\$969	8	S.C.	\$642	31
Iowa	\$734	25	S.D.	\$936	14
Kans.	\$793	20	Tenn.	\$1,014	7
Ky.	\$664	29	Tex.	\$857	17
La.	\$663	30	Utah	\$633	33
Maine	\$768	24	Vt.	\$517	41
Md.	\$678	27	Va.	\$430	44
Mass.	\$591	35	Wash.	\$1,517	3
Mich.	\$901	15	W.Va.	\$611	34
Minn.	\$834	19	Wis.	\$724	26
Miss.	\$1,027	5	Wyo.	\$1,838	2
Mo.	\$507	42			

Note: May include gross receipts taxes in some states.

(a) No state-level general sales tax.

Note: See Table 32 for average people per household by state.

Source: U.S. Census Bureau, Tax Foundation.

Table 17

**State and Local General Sales Tax Collections
Per Capita, Fiscal Year 2008**

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$1,005	–	Mont.	\$0	47
Ala.	\$891	27	Nebr.	\$1,056	18
Alaska	\$313	46	Nev.	\$1,301	9
Ariz.	\$1,416	6	N.H.	\$0	47
Ark.	\$1,302	8	N.J.	\$1,031	19
Calif.	\$1,129	13	N.M.	\$1,399	7
Colo.	\$1,076	16	N.Y.	\$1,184	12
Conn.	\$1,014	21	N.C.	\$789	36
Del.	\$0	47	N.D.	\$972	23
Fla.	\$1,245	11	Ohio	\$826	30
Ga.	\$1,016	20	Okla.	\$996	22
Hawaii	\$2,043	3	Ore.	\$0	47
Idaho	\$890	28	Pa.	\$733	37
Ill.	\$727	38	R.I.	\$803	35
Ind.	\$901	25	S.C.	\$711	39
Iowa	\$814	32	S.D.	\$1,253	10
Kans.	\$1,098	15	Tenn.	\$1,417	5
Ky.	\$673	40	Tex.	\$1,125	14
La.	\$1,610	4	Utah	\$969	24
Maine	\$804	34	Vt.	\$555	45
Md.	\$664	41	Va.	\$611	44
Mass.	\$628	42	Wash.	\$2,108	2
Mich.	\$820	31	W.Va.	\$612	43
Minn.	\$896	26	Wis.	\$814	33
Miss.	\$1,070	17	Wyo.	\$2,303	1
Mo.	\$852	29	D.C.	\$1,521	–

Note: Census General Sales tax revenue may include gross receipts taxes in some states. See Table 32 for average people per household by state.

Source: U.S. Census Bureau, Tax Foundation.

Table 18

**State Gross Receipts Taxes,
as of January 1, 2011**

State	Name of Tax	Range of Rates
Del.	Manufacturers' & Merchants' License Tax	0.1037% - 2.0736%
Mich.	Michigan Business Tax (MBT)	(a)
N.H.	Business Enterprise Tax (BET)	0.75%
Ohio	Commercial Activities Tax (CAT)	0.26%
Tex.	Margin Tax	0.5% - 1.0%
Va.	Business/Professional/Occupational License Tax (BPOL)	0.03% - 0.58%
Wash.	Business & Occupation Tax (B&O)	0.00138% - 0.0193%

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.

(a) Michigan's Business Tax (MBT) consists of a 4.95% Business Income Tax (BIT) on profits, a 0.8% Modified Gross Receipts Tax (MGRT) on revenue, and a 21.99% surcharge tax on both the BIT and MGRT tax paid.

Source: Commerce Clearing House; state revenue departments; Tax Foundation.

Table 19

**State Gasoline Tax Rates,
as of January 1, 2011 (Cents Per Gallon)**

State	Excise Tax	Other Taxes and Fees	Total	Rank
Ala.	16.0	4.9	20.9	36
Alaska	8.0	0.0	8.0	50
Ariz.	18.0	1.0	19.0	42
Ark.	21.5	0.3	21.8	34
Calif.	35.3	12.4	47.7	1
Colo.	22.0	0.0	22.0	32
Conn.	25.0	20.2	45.2	4
Del.	23.0	0.0	23.0	29
Fla.	4.0	30.4	34.4	9
Ga.	7.5	13.3	20.8	37
Hawaii	17.0	28.8	45.8	3
Idaho	25.0	0.0	25.0	22
Ill.	19.0	23.8	42.8	5
Ind.	18.0	19.2	37.2	8
Iowa	21.0	1.0	22.0	32
Kans.	24.0	1.0	25.0	22
Ky.	21.1	1.4	22.5	31
La.	20.0	0.0	20.0	38
Maine	29.5	1.5	31.0	16
Md.	23.5	0.0	23.5	27
Mass.	21.0	2.5	23.5	27
Mich.	19.0	18.7	37.7	6
Minn.	27.1	0.1	27.2	21
Miss.	18.0	0.8	18.8	43
Mo.	17.0	0.3	17.3	45
Mont.	27.0	0.8	27.8	19
Nebr.	26.4	0.9	27.3	20
Nev.	23.0	10.1	33.1	10
N.H.	18.0	1.6	19.6	41
N.J.	10.5	4.0	14.5	48
N.M.	17.0	1.8	18.8	43
N.Y.	8.1	39.2	47.3	2
N.C.	32.5	0.3	32.8	13
N.D.	23.0	0.0	23.0	29
Ohio	28.0	0.0	28.0	18

Table 19 (continued)

State	Excise Tax	Other Taxes and Fees	Total	Rank
Okla.	16.0	1.0	17.0	46
Ore.	30.0	1.0	31.0	16
Pa.	12.0	20.3	32.3	14
R.I.	32.0	1.0	33.0	11
S.C.	16.0	0.8	16.8	47
S.D.	22.0	2.0	24.0	26
Tenn.	20.0	1.4	21.4	35
Tex.	20.0	0.0	20.0	38
Utah	24.5	0.0	24.5	25
Vt.	19.0	6.0	25.0	22
Va.	17.5	2.2	19.7	40
Wash.	37.5	0.0	37.5	7
W.Va.	20.5	11.7	32.2	15
Wis.	30.9	2.0	32.9	12
Wyo.	13.0	1.0	14.0	49
DC	23.5	0.0	23.5	–

Note: The American Petroleum Institute (API) has developed a methodology for determining the average tax rate on a gallon of fuel. Other Taxes and Fees may include any of the following: 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: CA, CO, GA, IL, IN, MI, NY.

Source: American Petroleum Institute.

Table 20

**State Cigarette Excise Tax Rates,
As of January 1, 2011 (Dollars Per 20-Pack)**

State	Tax Rate (a)	Rank	State	Tax Rate (a)	Rank
Ala.	\$0.425	46	Nebr.	\$0.64	37
Alaska	\$2.00	11	Nev.	\$0.80	34
Ariz.	\$2.00	11	N.H.	\$1.78	16
Ark.	\$1.15	28	N.J.	\$2.70	6
Calif.	\$0.87	32	N.M.	\$1.66	19
Colo.	\$0.84	33	N.Y.	\$4.35	1
Conn.	\$3.00	4	N.C.	\$0.45	44
Del.	\$1.60	20	N.D.	\$0.44	45
Fla.	\$1.339	25	Ohio	\$1.25	26
Ga.	\$0.37	47	Okla.	\$1.03	29
Hawaii (b)	\$3.00	4	Ore.	\$1.18	27
Idaho	\$0.57	41	Pa.	\$1.60	20
Ill.	\$0.98	31	R.I.	\$3.46	2
Ind.	\$0.995	30	S.C.	\$0.57	41
Iowa	\$1.36	24	S.D.	\$1.53	22
Kans.	\$0.79	35	Tenn.	\$0.62	38
Ky.	\$0.60	39	Tex.	\$1.41	23
La.	\$0.36	48	Utah	\$1.70	17
Maine	\$2.00	11	Vt.	\$2.24	10
Md.	\$2.00	11	Va.	\$0.30	49
Mass.	\$2.51	8	Wash.	\$3.025	3
Mich.	\$2.00	11	W.Va.	\$0.55	43
Minn.	\$2.46	9	Wis.	\$2.52	7
Miss.	\$0.68	36	Wyo.	\$0.60	39
Mo.	\$0.17	50	DC	\$2.50	—
Mont.	\$1.70	17			

(a) The federal excise tax of \$1.0066 per pack and local taxes are not included.

(b) Hawaii's cigarette excise tax will increase to \$3.20 on July 1, 2011.

Source: Tax Foundation; Orzechowski & Walker, *Tax Burden on Tobacco*; state revenue departments.

Table 21

**State Spirits Excise Tax Rates,
As of September 1, 2010 (Dollars Per Gallon)**

State	Tax Rate (a)	Rank	State	Tax Rate (a)	Rank
Ala. (b)	\$18.94	4	Nebr.	\$3.75	31
Alaska	\$12.80	5	Nev.	\$3.60	34
Ariz.	\$3.00	37	N.H. (b)	\$0.00	49
Ark.	\$2.58	39	N.J.	\$5.50	22
Calif.	\$3.30	35	N.M.	\$6.06	19
Colo.	\$2.28	44	N.Y.	\$6.44	18
Conn.	\$4.50	26	N.C. (b)	\$11.26	7
Del.	\$3.75	31	N.D.	\$2.50	40
Fla.	\$6.50	17	Ohio (b)	\$9.14	11
Ga.	\$3.79	30	Okla.	\$5.56	21
Hawaii	\$5.98	20	Ore. (b)	\$22.38	2
Idaho (b)	\$10.57	9	Pa. (b)	\$6.65	16
Ill.	\$8.55	13	R.I.	\$3.75	31
Ind.	\$2.68	38	S.C. (d)	\$4.97	25
Iowa (b)	\$12.46	6	S.D.	\$3.93	29
Kans.	\$2.50	40	Tenn.	\$4.46	27
Ky. (c)	\$6.85	15	Tex.	\$2.40	43
La.	\$2.50	40	Utah (b)	\$10.93	8
Maine (b)	\$5.21	23	Vt. (b)	\$0.67	48
Md.	\$1.50	47	Va. (b)	\$20.13	3
Mass.	\$4.05	28	Wash. (b)	\$26.03	1
Mich. (b)	\$10.35	10	W.Va. (b)	\$1.85	46
Minn.	\$5.08	24	Wis.	\$3.25	36
Miss. (b)	\$7.78	14	Wyo. (b)	\$0.00	49
Mo.	\$2.00	45	DC	\$1.50	—
Mont. (b)	\$8.72	12			

Note: Rates are those applicable to off-premise sales of 40% alcohol by volume (a.b.v.) distilled spirits in 750ml containers.

(a) Local excise taxes excluded.

(b) States where the government controls sales. In control states, products are subject to ad valorem mark-up and excise taxes. The excise tax rate is calculated using a methodology developed by the Distilled Spirits Council of the United States.

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

(d) Includes a wholesale tax of \$5.36 per case.

Source: Distilled Spirits Council of the United States, Tax Foundation

Table 22

**State Table Wine Excise Tax Rates,
As of January 1, 2011 (Dollars Per Gallon)**

State	Tax Rate	Rank	State	Tax Rate	Rank
Ala. (b)	\$1.70	4	Nebr.	\$0.95	15
Alaska	\$2.50	1	Nev.	\$0.70	23
Ariz.	\$0.84	19	N.H. (a)	–	–
Ark.	\$0.77	21	N.J.	\$0.88	18
Calif.	\$0.20	44	N.M.	\$1.70	4
Colo.	\$0.32	39	N.Y.	\$0.30	40
Conn.	\$0.60	25	N.C.	\$0.79	20
Del.	\$0.97	14	N.D.	\$0.50	31
Fla.	\$2.25	2	Ohio	\$0.32	38
Ga.	\$1.51	6	Okla.	\$0.72	22
Hawaii	\$1.38	9	Ore.	\$0.67	24
Idaho	\$0.45	34	Pa. (a)	–	–
Ill.	\$1.39	8	R.I.	\$0.60	25
Ind.	\$0.47	33	S.C.	\$1.08	11
Iowa	\$1.75	3	S.D.	\$0.93	16
Kans.	\$0.30	40	Tenn.	\$1.27	10
Ky.	\$0.50	31	Tex.	\$0.20	43
La.	\$0.11	45	Utah (a)	–	–
Maine	\$0.60	25	Vt.	\$0.55	28
Md.	\$0.40	36	Va.	\$1.51	6
Mass.	\$0.55	28	Wash.	\$0.88	17
Mich.	\$0.51	30	W.Va.	\$1.00	13
Minn.	\$0.35	37	Wis.	\$0.25	42
Miss. (a)	–	–	Wyo. (a)	–	–
Mo.	\$0.42	35	DC	\$0.30	–
Mont.	\$1.06	12			

Note: Rates are those applicable to off-premise sales of 11% alcohol by volume (a.b.v.) non-carbonated wine in 750ml containers.

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

(b) Includes \$0.26 statewide local rate in Alabama.

Source: Distilled Spirits Council of the United States; state revenue departments.

Table 23

**State Beer Excise Tax Rates,
As of January 1, 2011 (Dollars Per Gallon)**

State	Tax Rate	Rank	State	Tax Rate	Rank
Ala. (a)	\$1.05	2	Nebr.	\$0.31	15
Alaska	\$1.07	1	Nev.	\$0.16	30
Ariz.	\$0.16	30	N.H.	\$0.30	16
Ark.	\$0.24	20	N.J.	\$0.12	39
Calif.	\$0.20	23	N.M.	\$0.41	11
Colo.	\$0.08	46	N.Y.	\$0.14	36
Conn.	\$0.19	25	N.C.	\$0.53	7
Del.	\$0.16	33	N.D.	\$0.16	30
Fla.	\$0.48	8	Ohio	\$0.18	28
Ga. (a)	\$1.01	3	Okla.	\$0.40	12
Hawaii	\$0.93	4	Ore.	\$0.08	44
Idaho	\$0.15	34	Pa.	\$0.08	46
Ill.	\$0.23	21	R.I.	\$0.11	41
Ind.	\$0.12	40	S.C.	\$0.77	5
Iowa	\$0.19	26	S.D.	\$0.27	17
Kans.	\$0.18	27	Tenn.	\$0.14	38
Ky.	\$0.08	45	Tex.	\$0.20	24
La.	\$0.32	14	Utah	\$0.41	10
Maine	\$0.35	13	Vt.	\$0.27	18
Md.	\$0.09	43	Va.	\$0.26	19
Mass.	\$0.11	42	Wash.	\$0.76	6
Mich.	\$0.20	22	W.Va.	\$0.18	29
Minn.	\$0.15	35	Wis.	\$0.06	48
Miss.	\$0.43	9	Wyo.	\$0.02	50
Mo.	\$0.06	49	DC	\$0.09	-
Mont.	\$0.14	37			

Note: Rates are those applicable to off-premise sales of 4.7% a.b.v. beer in 12 ounce containers.

(a) Includes statewide local rates in Alabama (\$0.52) and Georgia (\$0.53).

Source: Beer Institute; state revenue departments.

Table 24

**State and Local Cell Phone Tax Rates,
as of July 1, 2010**

State	Average State-Local Tax Rate (a)	Rank	State	Average State-Local Tax Rate (a)	Rank
Ala.	7.45%	38	Nebr.	18.64%	1
Alaska	6.69%	42	Nev.	2.08%	49
Ariz.	11.97%	14	N.H.	8.18%	32
Ark.	11.07%	16	N.J.	8.87%	28
Calif.	10.67%	19	N.M.	10.52%	20
Colo.	10.40%	22	N.Y.	17.78%	3
Conn.	6.96%	41	N.C.	9.43%	25
Del.	6.25%	45	N.D.	10.68%	18
Fla.	16.57%	4	Ohio	7.95%	33
Ga.	8.57%	29	Okla.	10.74%	17
Hawaii	7.75%	37	Ore.	1.81%	50
Idaho	2.20%	48	Pa.	14.08%	8
Ill.	15.85%	5	R.I.	14.62%	6
Ind.	9.84%	23	S.C.	9.52%	24
Iowa	7.91%	35	S.D.	12.02%	13
Kans.	13.34%	9	Tenn.	11.58%	15
Ky.	10.42%	21	Tex.	12.43%	10
La.	6.28%	44	Utah	12.16%	12
Maine	7.16%	40	Vt.	8.50%	30
Md.	12.23%	11	Va.	6.56%	43
Mass.	7.81%	36	Wash.	17.95%	2
Mich.	7.27%	39	W.Va.	6.23%	46
Minn.	9.38%	26	Wis.	8.34%	31
Miss.	9.08%	27	Wyo.	7.94%	34
Mo.	14.23%	7	DC	11.58%	—
Mont.	6.03%	47			

(a) The local tax rate is calculated as the average of the tax in the largest city and the capital city.

Source: Scott Mackey, KSE Partners, LLP, based on Methodology from Committee on State Taxation, 50-State Study and Report on Telecommunications Taxation, May 2005.

Table 25

**State and Local Excise and Selective Sales Tax
Collections Per Capita,
Fiscal Year 2008**

State	Tax Rate	Rank	State	Tax Rate	Rank
U.S.	\$476	–	Mont.	\$571	11
Ala.	\$522	20	Nebr.	\$344	40
Alaska	\$514	22	Nev.	\$974	1
Ariz.	\$312	45	N.H.	\$601	9
Ark.	\$393	34	N.J.	\$431	29
Calif.	\$341	41	N.M.	\$411	31
Colo.	\$313	44	N.Y.	\$558	14
Conn.	\$649	6	N.C.	\$428	30
Del.	\$565	12	N.D.	\$560	13
Fla.	\$633	8	Ohio	\$449	25
Ga.	\$300	48	Okla.	\$310	46
Hawaii	\$663	5	Ore.	\$292	49
Idaho	\$281	50	Pa.	\$536	19
Ill.	\$778	3	R.I.	\$520	21
Ind.	\$433	28	S.C.	\$318	43
Iowa	\$435	27	S.D.	\$447	26
Kans.	\$369	37	Tenn.	\$355	39
Ky.	\$557	16	Tex.	\$558	15
La.	\$541	18	Utah	\$360	38
Maine	\$493	24	Vt.	\$842	2
Md.	\$542	17	Va.	\$495	23
Mass.	\$326	42	Wash.	\$641	7
Mich.	\$397	33	W.Va.	\$700	4
Minn.	\$584	10	Wis.	\$378	35
Miss.	\$408	32	Wyo.	\$305	47
Mo.	\$376	36	DC	\$838	–

Note: Includes both excise and selective sales taxes. Excise taxes include taxes such as those levied on tobacco products, alcoholic beverages, and motor fuels. Selective sales taxes include taxes such as those levied on amusements, insurance premiums, pari-mutuels and public utilities. See Table 32 for average people per household by state.

Source: U.S. Census Bureau, Tax Foundation.

Table 26

**Property Taxes on Owner-Occupied Housing as
a Percentage of Median Home Value,
by State, Calendar Year 2009**

State	Effective Tax Rate	Rank	State	Effective Tax Rate	Rank
U.S.	1.04%	–	Mont.	0.83%	29
Ala.	0.33%	48	Nebr.	1.76%	5
Alaska	1.04%	20	Nev.	0.84%	28
Ariz.	0.72%	35	N.H.	1.86%	2
Ark.	0.52%	44	N.J.	1.89%	1
Calif.	0.74%	33	N.M.	0.55%	42
Colo.	0.60%	39	N.Y.	1.23%	17
Conn.	1.63%	7	N.C.	0.78%	31
Del.	0.43%	47	N.D.	1.42%	10
Fla.	0.97%	22	Ohio	1.36%	11
Ga.	0.83%	30	Okla.	0.74%	32
Hawaii	0.26%	49	Ore.	0.87%	26
Idaho	0.69%	37	Pa.	1.35%	13
Ill.	1.73%	6	R.I.	1.35%	12
Ind.	0.85%	27	S.C.	0.50%	45
Iowa	1.29%	15	S.D.	1.28%	16
Kans.	1.29%	14	Tenn.	0.68%	38
Ky.	0.72%	36	Tex.	1.81%	3
La.	0.18%	50	Utah	0.60%	40
Maine	1.09%	18	Vt.	1.59%	9
Md.	0.87%	25	Va.	0.74%	34
Mass.	1.04%	21	Wash.	0.92%	23
Mich.	1.62%	8	W.Va.	0.49%	46
Minn.	1.05%	19	Wis.	1.76%	4
Miss.	0.52%	43	Wyo.	0.58%	41
Mo.	0.91%	24	DC	0.46%	–

Note: The figures in this table are median effective property tax rates on owner-occupied housing (median real taxes paid / median home value). As a result, the data exclude property taxes paid by businesses, renters, and others.

Source: 2009 American Community Survey, available from the U.S. Census Bureau; Tax Foundation calculations

Table 27

**State and Local Property Tax Collections Per
Capita, Fiscal Year 2008**

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$1,352	–	Mont.	\$1,221	25
Ala.	\$495	50	Nebr.	\$1,399	16
Alaska	\$1,559	13	Nev.	\$1,241	23
Ariz.	\$1,043	34	N.H.	\$2,317	4
Ark.	\$512	49	N.J.	\$2,625	1
Calif.	\$1,449	14	N.M.	\$568	48
Colo.	\$1,254	21	N.Y.	\$2,009	5
Conn.	\$2,381	3	N.C.	\$860	38
Del.	\$695	43	N.D.	\$1,157	29
Fla.	\$1,649	10	Ohio	\$1,178	27
Ga.	\$1,063	33	Okla.	\$582	47
Hawaii	\$977	35	Ore.	\$1,133	30
Idaho	\$780	41	Pa.	\$1,239	24
Ill.	\$1,662	9	R.I.	\$1,957	6
Ind.	\$1,089	31	S.C.	\$963	36
Iowa	\$1,245	22	S.D.	\$1,072	32
Kans.	\$1,323	19	Tenn.	\$752	42
Ky.	\$651	45	Tex.	\$1,393	17
La.	\$643	46	Utah	\$823	39
Maine	\$1,636	11	Vt.	\$1,896	7
Md.	\$1,171	28	Va.	\$1,362	18
Mass.	\$1,789	8	Wash.	\$1,199	26
Mich.	\$1,409	15	W.Va.	\$683	44
Minn.	\$1,273	20	Wis.	\$1,573	12
Miss.	\$785	40	Wyo.	\$2,385	2
Mo.	\$924	37	D.C.	\$2,938	–

Note: See Table 32 for average people per household by state.

Source: U.S. Census Bureau, Tax Foundation.

Table 28

**State Implicit Lottery Tax Revenue Per Capita,
Fiscal Year 2009**

State	Implicit Tax Revenue Per Capita	Rank	State	Implicit Tax Revenue Per Capita	Rank
U.S.	\$58	-	Mont.	\$11	41
Ala.	\$0	43	Nebr.	\$16	40
Alaska	\$0	43	Nev.	\$0	43
Ariz.	\$19	37	N.H.	\$52	19
Ark. (a)	\$0	43	N.J.	\$100	8
Calif.	\$28	30	N.M.	\$20	35
Colo.	\$24	32	N.Y.	\$129	7
Conn.	\$83	12	N.C.	\$44	21
Del.	\$357	1	N.D.	\$9	42
Fla.	\$68	14	Ohio	\$59	16
Ga.	\$88	9	Okla.	\$23	33
Hawaii	\$0	43	Ore.	\$156	4
Idaho	\$25	31	Pa.	\$75	13
Ill.	\$61	15	R.I.	\$323	3
Ind.	\$28	29	S.C.	\$57	17
Iowa	\$20	36	S.D.	\$146	5
Kans.	\$21	34	Tenn.	\$42	23
Ky.	\$48	20	Tex.	\$42	22
La.	\$30	27	Utah	\$0	43
Maine	\$39	25	Vt.	\$34	26
Md.	\$87	11	Va.	\$56	18
Mass.	\$129	6	Wash.	\$17	39
Mich.	\$87	10	W.Va.	\$356	2
Minn.	\$18	38	Wis.	\$29	28
Miss.	\$0	43	Wyo.	\$0	43
Mo.	\$41	24			

Note: The implicit tax revenue is the portion of lottery revenue kept by the state, or the "profit." It does not include federal or state income tax on winnings. See Table 32 for average people per household by state.

(a) Arkansas began selling lottery tickets in September 2009. The revenue from these sales will be accounted for in state fiscal year 2010 data.

Source: U.S. Census Bureau; Tax Foundation calculations

Table 29

**State Debt Per Capita,
Fiscal Year 2009**

State	Debt Per Capita	Rank	State	Debt Per Capita	Rank
U.S.	\$3,415	–	Mont.	\$4,903	11
Ala.	\$1,738	44	Nebr.	\$1,407	47
Alaska	\$9,505	2	Nev.	\$1,690	45
Ariz.	\$1,882	42	N.H.	\$6,357	7
Ark.	\$1,436	46	N.J.	\$6,551	6
Calif.	\$3,660	21	N.M.	\$4,004	16
Colo.	\$3,454	23	N.Y.	\$6,288	8
Conn.	\$8,088	4	N.C.	\$2,138	37
Del.	\$6,796	5	N.D.	\$2,721	31
Fla.	\$2,104	40	Ohio	\$2,423	34
Ga.	\$1,378	48	Okla.	\$2,689	32
Hawaii	\$5,328	10	Ore.	\$3,284	26
Idaho	\$2,284	35	Pa.	\$3,331	25
Ill.	\$4,424	13	R.I.	\$8,716	3
Ind.	\$3,702	20	S.C.	\$3,379	24
Iowa	\$2,117	38	S.D.	\$4,485	12
Kans.	\$2,086	41	Tenn.	\$773	50
Ky.	\$3,107	28	Tex.	\$1,240	49
La.	\$3,914	17	Utah	\$2,274	36
Maine	\$4,092	15	Vt.	\$5,514	9
Md.	\$4,133	14	Va.	\$3,100	29
Mass.	\$11,357	1	Wash.	\$3,719	18
Mich.	\$2,963	30	W.Va.	\$3,578	22
Minn.	\$1,790	43	Wis.	\$3,707	19
Miss.	\$2,107	39	Wyo.	\$2,452	33
Mo.	\$3,218	27			

Note: Debt at end of fiscal year. See Table 32 for average people per household by state.

Source: U.S. Census Bureau, Tax Foundation.

Table 30

**State and Local Debt Per Capita,
Fiscal Year 2008**

State	Debt Per Capita	Rank	State	Debt Per Capita	Rank
U.S.	\$8,420	–	Mont.	\$6,723	33
Ala.	\$6,013	37	Nebr.	\$7,891	20
Alaska	\$14,536	1	Nev.	\$9,606	10
Ariz.	\$6,777	31	N.H.	\$7,977	19
Ark.	\$4,532	48	N.J.	\$10,170	7
Calif.	\$9,370	12	N.M.	\$6,701	34
Colo.	\$10,222	6	N.Y.	\$13,872	3
Conn.	\$10,524	5	N.C.	\$5,592	42
Del.	\$9,124	13	N.D.	\$5,714	41
Fla.	\$7,745	22	Ohio	\$5,958	38
Ga.	\$5,258	44	Okla.	\$4,670	46
Hawaii	\$8,146	17	Ore.	\$7,828	21
Idaho	\$3,786	50	Pa.	\$9,455	11
Ill.	\$9,692	9	R.I.	\$10,809	4
Ind.	\$7,311	26	S.C.	\$8,189	16
Iowa	\$5,176	45	S.D.	\$6,553	35
Kans.	\$7,527	23	Tenn.	\$5,764	40
Ky.	\$8,987	14	Tex.	\$8,968	15
La.	\$7,224	27	Utah	\$6,206	36
Maine	\$5,913	39	Vt.	\$6,995	29
Md.	\$6,724	32	Va.	\$7,051	28
Mass.	\$14,234	2	Wash.	\$9,907	8
Mich.	\$7,505	24	W.Va.	\$5,426	43
Minn.	\$7,993	18	Wis.	\$7,502	25
Miss.	\$4,549	47	Wyo.	\$4,441	49
Mo.	\$6,931	30	D.C.	\$16,287	–

Note: Debt outstanding at end of fiscal year. Includes short-term and long-term debt. See Table 32 for average people per household by state.

Source: U.S. Census Bureau, Tax Foundation.

Table 31

**Income Per Capita by State,
Fiscal Year 2009**

State	Income Per Capita	Rank	State	Income Per Capita	Rank
U.S.	\$42,539	—	Mont.	\$36,784	36
Ala.	\$34,911	44	Nebr.	\$40,349	24
Alaska	\$46,841	9	Nev.	\$44,241	16
Ariz.	\$36,228	39	N.H.	\$46,828	10
Ark.	\$33,238	47	N.J.	\$55,303	2
Calif.	\$46,366	12	N.M.	\$35,780	41
Colo.	\$46,716	11	N.Y.	\$51,055	6
Conn.	\$60,310	1	N.C.	\$36,650	38
Del.	\$42,688	18	N.D.	\$41,088	21
Fla.	\$42,146	19	Ohio	\$37,600	32
Ga.	\$36,738	37	Okla.	\$37,464	33
Hawaii	\$45,725	14	Ore.	\$38,527	29
Idaho	\$34,973	43	Pa.	\$41,672	20
Ill.	\$46,079	13	R.I.	\$43,372	17
Ind.	\$35,767	42	S.C.	\$33,954	46
Iowa	\$38,688	28	S.D.	\$40,082	27
Kans.	\$40,302	26	Tenn.	\$36,157	40
Ky.	\$32,959	48	Tex.	\$40,498	23
La.	\$37,109	34	Utah	\$34,596	45
Maine	\$37,835	31	Vt.	\$41,061	22
Md.	\$52,130	5	Va.	\$48,210	7
Mass.	\$53,029	4	Wash.	\$47,361	8
Mich.	\$36,880	35	W.Va.	\$32,299	49
Minn.	\$45,220	15	Wis.	\$40,321	25
Miss.	\$30,689	50	Wyo.	\$53,931	3
Mo.	\$37,853	30	D.C.	\$63,492	—

Note: See Table 32 for average people per household by state. The income measure used adds the following to Bureau of Economic Analysis's personal income measure: capital gains realizations, pension and life insurance distributions, corporate income taxes paid, and taxes on production and imports less subsidies. It subtracts from personal income the fungible portion of Medicare and Medicaid, estimated Medicare benefits that are provided via supplementary contributions, initial contributions to pension income and life insurance from employers, and the annual investment income of life insurance carriers and pensions that is included in personal income.

Source: *Tax Foundation Special Report*, No. 189

Data

Table 32

**People Per Household, by State,
2008-2009**

State	2008	2009	State	2008	2009
US	2.62	2.63	Mont.	2.50	2.53
Ala.	2.50	2.48	Nebr.	2.46	2.45
Alaska	2.80	2.86	Nev.	2.69	2.70
Ariz.	2.81	2.84	N.H.	2.53	2.54
Ark.	2.49	2.49	N.J.	2.69	2.70
Calif.	2.95	2.96	N.M.	2.62	2.65
Colo.	2.55	2.57	N.Y.	2.65	2.63
Conn.	2.55	2.57	N.C.	2.49	2.49
Del.	2.58	2.63	N.D.	2.24	2.22
Fla.	2.54	2.59	Ohio	2.48	2.48
Ga.	2.71	2.75	Okla.	2.51	2.50
Hawaii	2.87	2.82	Ore.	2.51	2.52
Idaho	2.63	2.71	Pa.	2.44	2.47
Ill.	2.63	2.64	R.I.	2.54	2.50
Ind.	2.49	2.52	S.C.	2.55	2.55
Iowa	2.38	2.37	S.D.	2.42	2.47
Kans.	2.45	2.48	Tenn.	2.49	2.51
Ky.	2.46	2.47	Tex.	2.82	2.84
La.	2.64	2.59	Utah	3.15	3.17
Maine	2.36	2.35	Vt.	2.40	2.38
Md.	2.62	2.65	Va.	2.54	2.57
Mass.	2.53	2.56	Wash.	2.51	2.55
Mich.	2.56	2.54	W.Va.	2.36	2.37
Minn.	2.43	2.46	Wis.	2.43	2.42
Miss.	2.59	2.60	Wyo.	2.48	2.48
Mo.	2.46	2.49	D.C.	2.23	2.26

Note: Does not include persons in institutionalized housing.

Source: US Census Bureau, Tax Foundation.

JOIN OUR NETWORKS

The Facebook logo, consisting of the word "facebook" in a white, lowercase, sans-serif font on a dark gray rectangular background.

facebook.

facebook.com/taxfoundation



twitter.com/taxfoundation

The YouTube logo, with "You" in a black sans-serif font and "Tube" in a white sans-serif font inside a dark gray rounded rectangle.

youtube.com/taxfoundation



taxfoundation.org/podcast



taxfoundation.org/publications

As a nonpartisan educational organization, the Tax Foundation has earned a reputation for independence and credibility. However, it is not devoid of perspective. All Tax Foundation research is guided by the following principles of sound tax policy, which should serve as touchstones for good tax policy everywhere:

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 informed taxpayers who understand how tax assessment, collection, and compliance works. There should be open hearings and revenue estimates should be fully explained and replicable.

Neutrality: The fewer economic decisions that are made for tax reasons, the better. The primary purpose of taxes is to raise needed revenue, not to micromanage the economy. The tax system should not favor certain industries, activities, or 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.

No Retroactivity: As a corollary to the principle of stability, taxpayers should rely with confidence on the law as it exists when contracts are signed and transactions made.

Broad Bases and Low Rates: As a corollary to the principle of neutrality, lawmakers should avoid enacting targeted deductions, credits and exclusions. If such tax preferences are few, substantial revenue can be raised with low tax rates. Broad-based taxes can also produce relatively stable tax revenues from year to year.

Visit www.TaxFoundation.org for data, research, analysis, and commentary on important tax issues.



TAX FOUNDATION
National Press Building
529 14th Street, NW, Suite 420
Washington, DC 20045-1000
ph. 202.464.6200
www.TaxFoundation.org
TF@TaxFoundation.org