



FACTS & FIGURES

HOW DOES YOUR STATE COMPARE?



2020



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 2020: 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 2020

How Does Your State Compare?

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Tax Freedom Day by State

Calendar Year 2019

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

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

Source: *Tax Freedom Day 2019*, which is based on data from the U.S. 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. Payments made to out-of-state governments are tallied in taxpayer's state of residence where possible. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 43 for people per household by state.

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

2020 State Business Tax Climate Index

As of July 1, 2019

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

2020 State Business Tax Climate Index

As of July 1, 2019

State	Overall Index Rank	Ranking on Five Component Taxes				
		Corp. Tax	Ind. Income Tax	Sales Tax	Unemp. Ins. Tax	Prop. Tax
N.M.	22	20	31	41	8	1
N.Y.	49	13	48	43	38	46
N.C.	15	3	16	21	10	34
N.D.	16	19	20	27	13	3
Ohio	38	42	44	32	7	9
Okla.	27	8	33	39	1	19
Ore.	8	33	38	4	36	18
Pa.	29	46	19	17	42	21
R.I.	39	40	29	25	31	45
S.C.	30	4	34	31	26	30
S.D.	2	1	1	35	44	22
Tenn.	18	24	8	47	24	31
Tex.	13	47	6	36	12	38
Utah	9	12	10	22	15	5
Vt.	44	45	39	16	16	49
Va.	25	14	35	11	41	32
Wash.	19	41	6	49	19	27
W.Va.	23	15	28	18	29	17
Wis.	26	30	37	7	37	23
Wyo.	1	1	1	6	27	39
D.C.	(47)	(15)	(45)	(36)	(35)	(49)

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, *2020 State Business Tax Climate Index*.

State Tax Collections per Capita

Fiscal Year 2018

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$3,151		Mont.	\$2,772	28
Ala.	\$2,262	41	Nebr.	\$2,795	27
Alaska	\$2,226	43	Nev.	\$3,018	23
Ariz.	\$2,272	40	N.H.	\$2,153	46
Ark.	\$3,266	16	N.J.	\$3,970	10
Calif.	\$4,424	7	N.M.	\$2,707	31
Colo.	\$2,599	35	N.Y.	\$4,531	6
Conn.	\$5,341	3	N.C.	\$2,683	33
Del.	\$4,363	8	N.D.	\$5,533	1
Fla.	\$2,158	45	Ohio	\$2,492	37
Ga.	\$2,244	42	Okla.	\$2,425	39
Hawaii	\$5,431	2	Ore.	\$3,017	24
Idaho	\$2,764	29	Pa.	\$3,179	20
Ill.	\$3,128	21	R.I.	\$3,294	14
Ind.	\$2,899	26	S.C.	\$2,075	50
Iowa	\$3,196	18	S.D.	\$2,174	44
Kans.	\$3,279	15	Tenn.	\$2,108	48
Ky.	\$2,699	32	Tex.	\$2,102	49
La.	\$2,437	38	Utah	\$2,543	36
Maine	\$3,295	13	Vt.	\$5,244	4
Md.	\$3,711	11	Va.	\$2,758	30
Mass.	\$4,296	9	Wash.	\$3,527	12
Mich.	\$3,052	22	W.Va.	\$3,000	25
Minn.	\$4,758	5	Wis.	\$3,224	17
Miss.	\$2,642	34	Wyo.	\$3,180	19
Mo.	\$2,126	47			

Note: D.C. is included only in combined state and local data; see Table 6. See Table 43 for people per household by state.

Sources: U.S. Census Bureau, "Annual Survey of State Government Tax Collections"; Tax Foundation calculations.

State Revenue per Capita

Fiscal Year 2018

State	Revenue per Capita	Rank	State	Revenue per Capita	Rank
U.S.	\$6,416		Mont.	\$6,610	23
Ala.	\$5,780	34	Nebr.	\$5,427	39
Alaska	\$11,055	1	Nev.	\$5,302	43
Ariz.	\$5,335	42	N.H.	\$5,578	37
Ark.	\$7,101	18	N.J.	\$7,488	16
Calif.	\$8,096	11	N.M.	\$8,412	10
Colo.	\$5,422	41	N.Y.	\$8,966	7
Conn.	\$8,534	8	N.C.	\$5,426	40
Del.	\$9,590	6	N.D.	\$10,192	2
Fla.	\$4,309	49	Ohio	\$5,924	32
Ga.	\$4,291	50	Okla.	\$5,601	36
Hawaii	\$9,911	4	Ore.	\$7,669	14
Idaho	\$5,219	44	Pa.	\$6,849	20
Ill.	\$5,773	35	R.I.	\$7,950	12
Ind.	\$6,059	30	S.C.	\$5,542	38
Iowa	\$7,627	15	S.D.	\$4,998	46
Kans.	\$6,553	26	Tenn.	\$4,466	48
Ky.	\$6,557	25	Tex.	\$4,795	47
La.	\$6,272	28	Utah	\$5,909	33
Maine	\$6,586	24	Vt.	\$10,157	3
Md.	\$6,967	19	Va.	\$5,974	31
Mass.	\$8,417	9	Wash.	\$6,758	21
Mich.	\$6,620	22	W.Va.	\$7,183	17
Minn.	\$7,926	13	Wis.	\$6,240	29
Miss.	\$6,408	27	Wyo.	\$9,697	5
Mo.	\$5,054	45			

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

Sources: U.S. Census Bureau, "Annual Survey of State Government Finances"; Tax Foundation calculations.

State & Local Tax Collections per Capita

Fiscal Year 2017

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$5,073		Mont.	\$3,878	40
Ala.	\$3,370	50	Nebr.	\$5,118	16
Alaska	\$4,096	33	Nev.	\$4,495	27
Ariz.	\$3,472	48	N.H.	\$4,895	18
Ark.	\$4,002	35	N.J.	\$6,978	3
Calif.	\$6,170	9	N.M.	\$4,117	32
Colo.	\$4,881	21	N.Y.	\$9,073	1
Conn.	\$7,638	2	N.C.	\$3,960	36
Del.	\$4,886	20	N.D.	\$6,665	4
Fla.	\$3,653	45	Ohio	\$4,682	25
Ga.	\$3,739	42	Okla.	\$3,544	46
Hawaii	\$6,640	5	Ore.	\$4,731	23
Idaho	\$3,712	43	Pa.	\$5,166	15
Ill.	\$5,764	11	R.I.	\$5,562	12
Ind.	\$3,893	39	S.C.	\$3,522	47
Iowa	\$4,992	17	S.D.	\$4,260	29
Kans.	\$4,643	26	Tenn.	\$3,405	49
Ky.	\$3,894	38	Tex.	\$4,161	31
La.	\$4,328	28	Utah	\$4,063	34
Maine	\$5,302	14	Vt.	\$6,044	10
Md.	\$6,301	7	Va.	\$4,797	22
Mass.	\$6,564	6	Wash.	\$5,342	13
Mich.	\$4,189	30	W.Va.	\$3,954	37
Minn.	\$6,176	8	Wis.	\$4,891	19
Miss.	\$3,678	44	Wyo.	\$4,698	24
Mo.	\$3,821	41	D.C.	\$10,717	(1)

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

Sources: U.S. Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.

State & Local Revenue per Capita

Fiscal Year 2017

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$9,573		Mont.	\$8,728	32
Ala.	\$8,207	38	Nebr.	\$9,221	21
Alaska	\$15,723	1	Nev.	\$8,002	42
Ariz.	\$7,270	47	N.H.	\$8,570	34
Ark.	\$8,538	35	N.J.	\$11,210	10
Calif.	\$11,521	6	N.M.	\$10,337	16
Colo.	\$9,173	25	N.Y.	\$15,238	2
Conn.	\$11,442	7	N.C.	\$8,112	41
Del.	\$10,534	12	N.D.	\$12,279	4
Fla.	\$7,414	46	Ohio	\$9,202	23
Ga.	\$7,000	49	Okla.	\$7,688	45
Hawaii	\$12,099	5	Ore.	\$10,539	11
Idaho	\$7,068	48	Pa.	\$9,769	19
Ill.	\$9,279	20	R.I.	\$10,208	18
Ind.	\$8,305	37	S.C.	\$8,329	36
Iowa	\$10,260	17	S.D.	\$8,124	40
Kans.	\$9,192	24	Tenn.	\$6,918	50
Ky.	\$8,197	39	Tex.	\$7,876	43
La.	\$9,058	27	Utah	\$8,663	33
Maine	\$9,159	26	Vt.	\$11,329	8
Md.	\$10,420	14	Va.	\$8,730	31
Mass.	\$11,291	9	Wash.	\$10,358	15
Mich.	\$8,903	28	W.Va.	\$9,209	22
Minn.	\$10,498	13	Wis.	\$8,789	30
Miss.	\$8,821	29	Wyo.	\$14,222	3
Mo.	\$7,785	44	D.C.	\$19,812	(1)

Note: "Revenue" here refers to the U.S. Census Bureau's General Revenue classification. This measure includes revenue such as taxes, fees, licenses, and intergovernmental revenue but excludes revenue from government enterprises such as utilities and liquor stores, as well as insurance trust revenue. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 43 for people per household by state.

Sources: U.S. Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.

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

Fiscal Year 2017

State	Property	General Sales	Individual Income	Corporate Income	Other Taxes (a)
U.S.	31.9%	23.6%	23.3%	3.2%	18.1%
Ala.	17.3%	30.8%	22.8%	3.2%	25.9%
Alaska	51.8%	7.7%	0.0%	2.9%	37.6%
Ariz.	31.7%	39.5%	14.1%	1.5%	13.3%
Ark.	18.5%	37.8%	23.0%	3.3%	17.4%
Calif.	26.0%	20.2%	34.6%	4.2%	15.0%
Colo.	31.6%	27.4%	24.8%	1.9%	14.3%
Conn.	39.5%	15.5%	29.2%	3.3%	12.5%
Del.	18.9%	0.0%	26.5%	5.4%	49.2%
Fla.	36.4%	36.2%	0.0%	3.1%	24.2%
Ga.	31.0%	23.9%	28.2%	2.5%	14.4%
Hawaii	18.6%	36.6%	22.2%	2.0%	20.7%
Idaho	27.4%	25.9%	26.0%	3.4%	17.2%
Ill.	38.8%	19.6%	18.0%	3.9%	19.7%
Ind.	26.7%	29.1%	23.4%	4.0%	16.8%
Iowa	32.7%	22.6%	24.0%	2.8%	18.0%
Kans.	33.4%	31.8%	17.2%	2.9%	14.7%
Ky.	21.3%	20.1%	33.7%	3.7%	21.1%
La.	20.8%	42.8%	14.6%	1.4%	20.4%
Maine	40.3%	20.4%	21.7%	2.5%	15.1%
Md.	25.8%	12.1%	37.9%	2.6%	21.5%
Mass.	37.1%	13.9%	32.7%	4.9%	11.5%
Mich.	33.8%	22.1%	24.0%	2.9%	17.3%
Minn.	25.9%	17.8%	31.9%	3.6%	20.9%
Miss.	27.7%	32.1%	16.7%	3.7%	19.9%
Mo.	27.2%	27.4%	28.1%	1.6%	15.6%
Mont.	40.4%	0.0%	28.8%	3.1%	27.7%

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

Fiscal Year 2017

State	Property	General Sales	Individual Income	Corporate Income	Other Taxes (a)
Nebr.	38.2%	22.8%	22.7%	2.7%	13.6%
Nev.	22.5%	41.1%	0.0%	0.0%	36.4%
N.H.	67.6%	0.0%	1.0%	8.7%	22.8%
N.J.	46.9%	15.5%	22.5%	3.4%	11.7%
N.M.	19.2%	39.0%	15.5%	1.1%	25.2%
N.Y.	32.0%	17.1%	31.7%	6.0%	13.2%
N.C.	24.6%	25.9%	29.7%	1.9%	17.9%
N.D.	24.8%	22.1%	6.3%	1.2%	45.5%
Ohio	28.1%	28.6%	25.8%	0.4%	17.2%
Okla.	20.6%	33.5%	22.4%	1.1%	22.4%
Ore.	31.4%	0.0%	42.7%	3.7%	22.2%
Pa.	29.6%	17.3%	25.9%	4.3%	22.9%
R.I.	43.3%	17.0%	21.1%	2.2%	16.5%
S.C.	34.1%	21.6%	23.4%	2.1%	18.8%
S.D.	38.0%	38.7%	0.0%	0.8%	22.5%
Tenn.	25.7%	40.9%	1.1%	7.6%	24.7%
Tex.	45.0%	34.3%	0.0%	0.0%	20.7%
Utah	25.5%	26.4%	28.7%	2.6%	16.8%
Vt.	44.2%	10.4%	19.7%	2.2%	23.6%
Va.	34.4%	13.4%	32.1%	2.0%	18.0%
Wash.	28.0%	46.4%	0.0%	0.0%	25.6%
W.Va.	24.0%	19.2%	25.2%	1.6%	30.0%
Wis.	33.8%	19.8%	27.5%	3.4%	15.5%
Wyo.	44.5%	23.8%	0.0%	0.0%	31.8%
D.C.	32.6%	18.4%	26.3%	7.4%	15.3%

(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.

Sources: U.S. Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.

Federal Aid as a Percentage of State General Revenue

Fiscal Year 2017

State	Fed. Aid as a Percentage of General Revenue	Rank	State	Fed. Aid as a Percentage of General Revenue	Rank
U.S.	22.7%		Mont.	46.1%	1
Ala.	36.8%	14	Nebr.	30.9%	32
Alaska	39.3%	7	Nev.	32.6%	29
Ariz.	43.1%	5	N.H.	33.2%	22
Ark.	37.2%	13	N.J.	28.7%	40
Calif.	30.7%	34	N.M.	40.6%	6
Colo.	30.0%	36	N.Y.	35.9%	15
Conn.	27.0%	43	N.C.	30.5%	35
Del.	28.1%	42	N.D.	26.8%	44
Fla.	32.8%	27	Ohio	33.9%	20
Ga.	34.3%	18	Okla.	33.8%	21
Hawaii	20.7%	50	Ore.	32.8%	26
Idaho	30.7%	33	Pa.	35.0%	16
Ill.	28.5%	41	R.I.	32.8%	25
Ind.	38.0%	10	S.C.	31.9%	30
Iowa	29.4%	37	S.D.	34.8%	17
Kans.	23.3%	48	Tenn.	37.7%	11
Ky.	38.9%	8	Tex.	32.6%	28
La.	43.7%	3	Utah	24.2%	47
Maine	34.3%	19	Vt.	33.0%	24
Md.	31.2%	31	Va.	21.1%	49
Mass.	28.7%	39	Wash.	29.2%	38
Mich.	33.1%	23	W.Va.	38.1%	9
Minn.	26.0%	46	Wis.	26.3%	45
Miss.	43.3%	4	Wyo.	44.5%	2
Mo.	37.7%	12			

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.

Sources: U.S. Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.

Federal Income Tax Payments by Income Percentile

Calendar Year 2017

Income Percentile	Income Taxes Paid (\$ millions)	Group's Share of Total AGI	Group's Share of Income Taxes	Average Income Tax Rate
All Taxpayers	\$1,601,309	100.0%	100.0%	14.64%
Top 1%	\$615,979	21.04%	38.40%	26.76%
Top 5%	\$946,954	36.53%	59.14%	23.70%
Top 10%	\$1,122,158	47.74%	70.08%	21.49%
Top 25%	\$1,378,757	69.14%	86.10%	18.23%
Top 50%	\$1,551,537	88.75%	96.89%	15.99%
Bottom 50%	\$49,772	11.25%	3.11%	4.05%

Note: There were roughly 143.3 million total federal income tax filers in 2017. Total adjusted gross income (AGI) was roughly \$10.9 trillion. The top 1% of earners have AGI above \$515,371; the top 5% have AGI above \$208,053; the top 10% have AGI above \$145,135; the top 25% have AGI above \$83,682; and the top 50% have AGI above \$41,740.

Source: IRS, Statistics of Income Division, October 2019.

Selected Federal Tax Rates

Calendar Year 2020

Individual Income Tax			Social Security and Medicare Payroll Taxes (a)		
Single					
Rates		Brackets	Rates		Brackets
10%	>	\$0	15.3%	>	\$0
12%	>	\$9,875	2.9%	>	\$137,700
22%	>	\$40,125	3.8%	>	\$200,000
24%	>	\$85,525	Corporate Income Tax		
32%	>	\$163,300	Rates		Brackets
35%	>	\$207,350	21%	>	\$0
37%	>	\$518,400	Select Federal Excise Taxes (b)		
Married Filing Jointly			Item	Rate	
Rates		Brackets	Pistols & Revolvers	10%	
10%	>	\$0	Other Firearms	11%	
12%	>	\$19,750	Ammunition	11%	
22%	>	\$80,250	Indoor Tanning	10%	
24%	>	\$171,050	Tackle Boxes	3%	
32%	>	\$326,600	Arrow Shafts	50¢ per shaft	
35%	>	\$414,700	Air Transportation	7.5%	
37%	>	\$622,050	Truck Bodies	12%	
Head of Household			Liq. Natural Gas	24.3¢/gallon	
Rates		Brackets	Surface Coal	4.4% or \$0.55/ton	
10%	>	\$0			
12%	>	\$14,100			
22%	>	\$53,700			
24%	>	\$85,500			
32%	>	\$163,300			
35%	>	\$207,350			
37%	>	\$518,400			

(a) These are total payroll tax rates. The Social Security tax is split evenly between employer and employee (6.2% each) for all income levels up to \$137,700. The 1.45% Medicare tax is levied on both employers and employees on all income levels. 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.

Note: The Medical Device Tax was suspended from January 1, 2016 - January 1, 2020; it was repealed at the end of 2019 by H.R. 1865 (116th Congress), Further Consolidated Appropriations Act, 2020 (P.L. 116-94).

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, 2020

State	Rates	Brackets	State	Rates	Brackets
Ala. (a, b)	2%	> \$0	Ga.	1.00%	> \$0
	4%	> \$500		2.00%	> \$750
	5%	> \$3,000		3.00%	> \$2,250
Alaska	None			4.00%	> \$3,750
Ariz. (c, d)	2.59%	> \$0		5.00%	> \$5,250
	3.34%	> \$26,500		5.75%	> \$7,000
	4.17%	> \$53,000	Hawaii	1.40%	> \$0
	4.50%	> \$159,000		3.20%	> \$2,400
		5.50%		> \$4,800	
Ark. (c, e, f)	2.0%	> \$0		6.40%	> \$9,600
	4.0%	> \$4,000		6.80%	> \$14,400
	5.9%	> \$8,000		7.20%	> \$19,200
	6.6%	> \$79,300		7.60%	> \$24,000
Calif. (b, c, d)	1.0%	> \$0		7.90%	> \$36,000
	2.0%	> \$8,809		8.25%	> \$48,000
	4.0%	> \$20,883		9.00%	> \$150,000
	6.0%	> \$32,960		10.00%	> \$175,000
	8.0%	> \$45,753		11.00%	> \$200,000
	9.3%	> \$57,824	Idaho (c, d)	1.125%	> \$0
	10.3%	> \$295,373		3.125%	> \$1,541
	11.3%	> \$354,445		3.625%	> \$3,081
		12.3%	> \$590,742		4.625%
	13.3%	> \$1,000,000		5.625%	> \$6,162
Colo.	4.63% of federal taxable income with modification			6.625%	> \$7,703
Conn. (f)	3.00%	> \$0		6.925%	> \$11,554
	5.00%	> \$10,000	Ill.	4.95% of federal adjusted gross income	
	5.50%	> \$50,000		Ind. (b)	3.23% of federal adjusted gross income
	6.00%	> \$100,000			
	6.50%	> \$200,000			
	6.90%	> \$250,000			
	6.99%	> \$500,000			
Del. (b)	2.20%	> \$2,000			
	3.90%	> \$5,000			
	4.80%	> \$10,000			
	5.20%	> \$20,000			
	5.55%	> \$25,000			
	6.60%	> \$60,000			

State Individual Income Tax Rates

As of January 1, 2020

State	Rates	Brackets	State	Rates	Brackets	
Iowa (a, b, c, d)	0.33%	> \$0	Miss.	3%	> \$1,000	
	0.67%	> \$1,638		4%	> \$5,000	
	2.25%	> \$3,276		5%	> \$10,000	
	4.14%	> \$6,552	Mo. (a, b, c, d)	1.5%	> \$105	
	5.63%	> \$14,742		2.0%	> \$1,053	
	5.96%	> \$24,570		2.5%	> \$2,106	
	6.25%	> \$32,760		3.0%	> \$3,159	
	7.44%	> \$49,140		3.5%	> \$4,212	
8.53%	> \$73,710	4.0%		> \$5,265		
Kans. (b)	3.10%	> \$0		4.5%	> \$6,318	
	5.25%	> \$15,000		5.0%	> \$7,371	
	5.70%	> \$30,000	5.4%	> \$8,424		
Ky. (b)	5% of federal adjusted gross income		Mont. (a, c, d)	1.0%	> \$0	
La. (a)	2%	> \$0		2.0%	> \$3,100	
	4%	> \$12,500		3.0%	> \$5,400	
	6%	> \$50,000		4.0%	> \$8,200	
Maine (c)	5.80%	> \$0		5.0%	> \$11,100	
	6.75%	> \$22,200	6.0%	> \$14,300		
	7.15%	> \$52,600	6.9%	> \$18,400		
Md. (b)	2.00%	> \$0	Nebr. (c)	2.46%	> \$0	
	3.00%	> \$1,000		3.51%	> \$3,290	
	4.00%	> \$2,000		5.01%	> \$19,700	
	4.75%	> \$3,000		6.84%	> \$31,750	
	5.00%	> \$100,000	Nev.	None		
	5.25%	> \$125,000		N.H. (g)	5%	> \$0
	5.50%	> \$150,000		N.J. (b)	1.400%	> \$0
5.75%	> \$250,000	1.750%	> \$20,000			
Mass.	5% of federal adjusted gross income		3.500%		> \$35,000	
	Mich. (b)	4.25% of federal adjusted gross income			5.525%	> \$40,000
		Minn. (c)	5.35%	> \$0	6.370%	> \$75,000
6.80%	> \$26,960		8.970%	> \$500,000		
7.85%	> \$88,550		10.750%	> \$5,000,000		
9.85%	> \$164,400		N.M.	1.7%	> \$0	
		3.2%		> \$5,500		
		4.7%		> \$11,000		
			4.9%	> \$16,000		

State Individual Income Tax Rates

As of January 1, 2020

State	Rates	Brackets	State	Rates	Brackets
N.Y. (b, f)	4.00%	> \$0	S.C. (c)	0%	> \$0
	4.50%	> \$8,500		3%	> \$3,070
	5.25%	> \$11,700		4%	> \$6,150
	5.90%	> \$13,900		5%	> \$9,230
	6.21%	> \$21,400		6%	> \$12,310
	6.49%	> \$80,650		7%	> \$15,400
	6.85%	> \$215,400	S.D.	None	
	8.82%	> \$1,077,550	Tenn. (g)	1%	> \$0
N.C.	5.25%	> \$0	Tex.	None	
N.D. (c, d)	1.10%	> \$0	Utah	4.95% of federal adjusted gross income	
	2.04%	> \$39,450	Vt. (c, d)	3.35%	> \$0
	2.27%	> \$95,500		6.60%	> \$39,600
	2.64%	> \$199,250		7.60%	> \$96,000
	2.90%	> \$433,200		8.75%	> \$200,200
Ohio (b, d)	2.850%	> \$21,750	Va.	2.00%	> \$0
	3.326%	> \$43,450		3.00%	> \$3,000
	3.802%	> \$86,900		5.00%	> \$5,000
	4.413%	> \$108,700		5.75%	> \$17,000
	4.797%	> \$217,400	Wash.	None	
Okla.	0.5%	> \$0	W.Va. (b)	3.0%	> \$0
	1.0%	> \$1,000		4.0%	> \$10,000
	2.0%	> \$2,500		4.5%	> \$25,000
	3.0%	> \$3,750		6.0%	> \$40,000
	4.0%	> \$4,900		6.5%	> \$60,000
	5.0%	> \$7,200	Wis. (c)	4.00%	> \$0
Ore. (a, b, c, d)	5.0%	> \$0		5.21%	> \$11,970
	7.0%	> \$3,550		6.27%	> \$23,930
	9.0%	> \$8,900		7.65%	> \$263,480
	9.9%	> \$125,000	Wyo.	None	
Pa. (b)	3.07%	> \$0	D.C.	4.00%	> \$0
R.I. (c)	3.75%	> \$0		6.00%	> \$10,000
	4.75%	> \$65,250		6.50%	> \$40,000
	5.99%	> \$148,350		8.50%	> \$60,000
				8.75%	> \$350,000
				8.95%	> \$1,000,000

State Individual Income Tax Rates

As of January 1, 2020

- (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. Eleven states have county- or city-level income taxes; the average rates expressed as a percentage of Adjusted Gross Income (AGI) within each jurisdiction are: 0.10% in Alabama; 0.19% in Delaware; 0.73% in Indiana; 0.11% in Iowa; 1.29% in Kentucky; 2.28% in Maryland; 0.17% in Michigan; 0.23% in Missouri; 1.49% in New York; 1.56% in Ohio; and 1.21% in Pennsylvania. In California, Colorado, Kansas, New Jersey, Oregon, and West Virginia, some jurisdictions have payroll taxes, flat-rate wage taxes, or interest and dividend income taxes. See Tax Foundation, "Local Income Taxes in 2019."
- (c) Bracket levels are adjusted for inflation each year.
- (d) 2019 brackets due to data availability.
- (e) 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 \$22,200 in income, and one for those between \$22,200 and \$79,300.
- (f) 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.
- (g) In New Hampshire and Tennessee, tax applies to interest and dividend income only.

Note: Brackets are for single taxpayers. Some states double bracket widths for joint filers (Ala., Ariz, Conn., Hawaii, Idaho, Kans., La., Maine, Nebr., Ore.). 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 2018

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$1,198		Mont.	\$1,225	18
Ala.	\$801	35	Nebr.	\$1,224	19
Alaska (a)	\$0	--	Nev. (a)	\$0	--
Ariz.	\$634	38	N.H. (b)	\$78	42
Ark.	\$951	31	N.J.	\$1,688	9
Calif.	\$2,405	3	N.M.	\$598	40
Colo.	\$1,319	13	N.Y.	\$2,699	2
Conn.	\$2,724	1	N.C.	\$1,214	20
Del.	\$1,708	8	N.D.	\$484	41
Fla. (a)	\$0	--	Ohio	\$744	36
Ga.	\$1,107	24	Okla.	\$886	32
Hawaii	\$1,711	7	Ore.	\$2,119	5
Idaho	\$1,047	27	Pa.	\$1,000	30
Ill.	\$1,201	21	R.I.	\$1,257	16
Ind.	\$869	34	S.C.	\$872	33
Iowa	\$1,235	17	S.D. (a)	\$0	--
Kans.	\$1,172	23	Tenn. (b)	\$36	43
Ky.	\$1,007	29	Tex. (a)	\$0	--
La.	\$697	37	Utah	\$1,263	15
Maine	\$1,199	22	Vt.	\$1,308	14
Md.	\$1,573	11	Va.	\$1,656	10
Mass.	\$2,359	4	Wash. (a)	\$0	--
Mich.	\$1,024	28	W.Va.	\$1,080	25
Minn.	\$2,118	6	Wis.	\$1,402	12
Miss.	\$620	39	Wyo. (a)	\$0	--
Mo.	\$1,063	26			

(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 people per household by state.

Sources: U.S. Census Bureau, "Annual Survey of State Government Tax Collections"; Tax Foundation calculations.

State & Local Individual Income Tax Collections per Capita

Fiscal Year 2017

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$1,181		Mont.	\$1,119	24
Ala.	\$769	36	Nebr.	\$1,162	22
Alaska (a)	\$0	--	Nev. (a)	\$0	--
Ariz.	\$489	40	N.H. (b)	\$49	42
Ark.	\$922	31	N.J.	\$1,570	8
Calif.	\$2,137	5	N.M.	\$640	37
Colo.	\$1,209	15	N.Y.	\$2,877	1
Conn.	\$2,227	3	N.C.	\$1,177	19
Del.	\$1,297	14	N.D.	\$423	41
Fla. (a)	\$0	--	Ohio	\$1,207	16
Ga.	\$1,054	26	Okla.	\$794	35
Hawaii	\$1,471	10	Ore.	\$2,021	6
Idaho	\$966	30	Pa.	\$1,339	12
Ill.	\$1,037	27	R.I.	\$1,173	20
Ind.	\$909	32	S.C.	\$825	33
Iowa	\$1,196	17	S.D. (a)	\$0	--
Kans.	\$800	34	Tenn. (b)	\$37	43
Ky.	\$1,313	13	Tex. (a)	\$0	--
La.	\$632	38	Utah	\$1,167	21
Maine	\$1,150	23	Vt.	\$1,191	18
Md.	\$2,390	2	Va.	\$1,542	9
Mass.	\$2,145	4	Wash. (a)	\$0	--
Mich.	\$1,005	28	W.Va.	\$998	29
Minn.	\$1,984	7	Wis.	\$1,345	11
Miss.	\$614	39	Wyo. (a)	\$0	--
Mo.	\$1,073	25	D.C.	\$2,815	(2)

(a) State has no individual income tax.

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

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

Sources: U.S. Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.

State Corporate Income Tax Rates

As of January 1, 2020

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.	4.00%	> \$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.	4.458%	> \$0	N.H.	7.7%	> \$0
Ga. (c)	5.75%	> \$0	N.J. (g)	6.5%	> \$0
Hawaii	4.4%	> \$0		7.5%	> \$50,000
	5.4%	> \$25,000		9.0%	> \$100,000
	6.4%	> \$100,000		10.5%	> \$1,000,000
Idaho	6.925%	> \$0	N.M.	4.8%	> \$0
Ill. (d)	9.5%	> \$0		5.9%	> \$500,000
Ind. (e)	5.50%	> \$0	N.Y.	6.5%	> \$0
Iowa	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, 2020

State	Rates	Brackets	State	Rates	Brackets
Okla.	6%	> \$0	Va.	6%	> \$0
Ore. (a)	6.6%	> \$0	Wash.		(a)
	7.6%	> \$1,000,000	W.Va.	6.5%	> \$0
Pa.	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. (a)	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, Oregon, and Tennessee have 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) Florida's corporate income tax rate will return to 5.5% for tax years beginning on or after Jan. 1, 2022.

(c) Georgia's corporate income tax rate will revert to 6% on January 1, 2026. The state could see a drop to 5.5% in 2020, pending legislative approval.

(d) Illinois' rate includes two separate corporate income taxes, one at a 7% rate and one at a 2.5% rate.

(e) Indiana's rate will change to 5.25% on July 1, 2020. The rate is scheduled to decrease to 4.9% by 2022.

(f) Mississippi continues to phase out the 3 percent bracket by increasing the exemption by \$1,000 a year. This year, the exemption is \$3,000. By the start of 2022, the 3% bracket will be fully eliminated.

(g) 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 10.5% 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 2018

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$147		Mont.	\$166	16
Ala.	\$118	27	Nebr.	\$163	17
Alaska	\$266	4	Nev. (b, c)	\$0	--
Ariz.	\$52	43	N.H.	\$582	1
Ark.	\$130	25	N.J.	\$251	6
Calif.	\$316	3	N.M.	\$44	44
Colo.	\$116	28	N.Y.	\$185	13
Conn.	\$218	9	N.C.	\$72	39
Del. (a, b)	\$263	5	N.D.	\$141	21
Fla.	\$114	30	Ohio (b, c)	\$1	--
Ga.	\$95	36	Okla.	\$60	41
Hawaii	\$103	34	Ore. (b)	\$192	12
Idaho	\$137	24	Pa.	\$194	11
Ill.	\$203	10	R.I.	\$112	31
Ind.	\$104	33	S.C.	\$83	37
Iowa	\$140	22	S.D. (c)	\$37	45
Kans.	\$150	19	Tenn. (b)	\$243	7
Ky.	\$114	29	Tex. (b, c)	\$0	--
La.	\$77	38	Utah	\$127	26
Maine	\$139	23	Vt.	\$177	14
Md.	\$171	15	Va.	\$101	35
Mass.	\$349	2	Wash. (b, c)	\$0	--
Mich.	\$110	32	W.Va.	\$61	40
Minn.	\$242	8	Wis.	\$157	18
Miss.	\$146	20	Wyo. (c)	\$0	--
Mo.	\$54	42			

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

(b) The U.S. Census Bureau does not classify revenue from gross receipts taxes such as those in Delaware, Nevada, Ohio, Oregon, Tennessee, 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 17. See Table 43 for people per household by state.

Sources: U.S. Census Bureau, "Annual Survey of State Government Tax Collections"; Tax Foundation calculations.

State & Local Corporate Income Tax Collections per Capita

Fiscal Year 2017

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$162		Mont.	\$119	28
Ala.	\$107	31	Nebr.	\$138	17
Alaska	\$119	29	Nev. (b)	\$0	--
Ariz.	\$52	42	N.H.	\$425	2
Ark.	\$132	21	N.J.	\$237	8
Calif.	\$257	6	N.M.	\$44	43
Colo.	\$94	34	N.Y.	\$540	1
Conn.	\$251	7	N.C.	\$74	38
Del. (a)	\$264	4	N.D.	\$81	36
Fla.	\$114	30	Ohio (a)	\$19	46
Ga.	\$93	35	Okla.	\$40	44
Hawaii	\$130	24	Ore. (a)	\$173	12
Idaho	\$126	25	Pa.	\$223	10
Ill.	\$225	9	R.I.	\$123	26
Ind.	\$154	15	S.C.	\$75	37
Iowa	\$137	18	S.D.	\$35	45
Kans.	\$133	20	Tenn. (a)	\$257	5
Ky.	\$144	16	Tex. (a)	\$0	--
La.	\$62	41	Utah	\$106	32
Maine	\$131	22	Vt.	\$130	23
Md.	\$166	13	Va. (a)	\$98	33
Mass.	\$320	3	Wash. (a, b)	\$0	--
Mich.	\$120	27	W.Va.	\$64	39
Minn.	\$220	11	Wis.	\$166	14
Miss.	\$136	19	Wyo. (b)	\$0	--
Mo.	\$63	40	D.C.	\$797	(1)

(a) The U.S. Census Bureau does not classify revenue from gross receipts taxes such as those in Delaware, Nevada, Ohio, Oregon, Tennessee, 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 people per household by state.

Sources: U.S. Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.

State Gross Receipts Taxes

As of January 1, 2020

State	Name of Tax	Range of Rates
Del.	Manufacturers' & Merchants' License Tax	0.0945% - 1.9914%
Nev.	Commerce Tax	0.051%-0.331%
Ohio	Commercial Activities Tax (CAT)	0.26%
Ore.	Corporate Activity Tax (CAT)	0.57%
Tenn.	Business Tax	0.02% - 0.3%
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, 2020

State	State Tax Rate	Rank	Avg. Local Tax Rate (a)	Combined Rate	Rank
Ala.	4.00%	40	5.22%	9.22%	4
Alaska	--	--	1.76%	1.76%	46
Ariz.	5.60%	28	2.80%	8.40%	11
Ark.	6.50%	9	2.97%	9.47%	3
Calif. (b)	7.25%	1	1.41%	8.66%	9
Colo.	2.90%	45	4.75%	7.65%	16
Conn.	6.35%	12	0.00%	6.35%	33
Del.	--	--	--	--	--
Fla.	6.00%	17	1.05%	7.05%	23
Ga.	4.00%	40	3.31%	7.31%	19
Hawaii (c)	4.00%	40	0.44%	4.44%	45
Idaho	6.00%	17	0.03%	6.03%	37
Ill.	6.25%	13	2.83%	9.08%	6
Ind.	7.00%	2	0.00%	7.00%	24
Iowa	6.00%	17	0.94%	6.94%	27
Kans.	6.50%	9	2.18%	8.68%	8
Ky.	6.00%	17	0.00%	6.00%	38
La.	4.45%	38	5.07%	9.52%	2
Maine	5.50%	29	0.00%	5.50%	42
Md.	6.00%	17	0.00%	6.00%	38
Mass.	6.25%	13	0.00%	6.25%	35
Mich.	6.00%	17	0.00%	6.00%	38
Minn.	6.875%	6	0.58%	7.46%	18
Miss.	7.00%	2	0.07%	7.07%	22
Mo.	4.225%	39	3.96%	8.18%	14
Mont. (d)	--	--	--	--	--
Nebr.	5.50%	29	1.43%	6.93%	28
Nev.	6.85%	7	1.47%	8.32%	12
N.H.	--	--	--	--	--
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	4.52%	8.52%	10
N.C.	4.75%	35	2.22%	6.97%	26
N.D. (c)	5.00%	33	1.86%	6.86%	29
Ohio	5.75%	27	1.42%	7.17%	21

State & Local Sales Tax Rates

As of January 1, 2020

State	State Tax Rate	Rank	Avg. Local Tax Rate (a)	Combined Rate	Rank
Okla.	4.50%	36	4.44%	8.94%	7
Ore.	--	--	--	--	--
Pa.	6.00%	17	0.34%	6.34%	34
R.I.	7.00%	2	0.00%	7.00%	24
S.C.	6.00%	17	1.46%	7.46%	17
S.D. (c)	4.50%	36	1.90%	6.40%	32
Tenn.	7.00%	2	2.53%	9.53%	1
Tex.	6.25%	13	1.94%	8.19%	13
Utah (b)	6.10%	16	1.08%	7.18%	20
Vt.	6.00%	17	0.22%	6.22%	36
Va. (b)	5.30%	31	0.35%	5.65%	41
Wash.	6.50%	9	2.71%	9.21%	5
W.Va.	6.00%	17	0.41%	6.41%	31
Wis.	5.00%	33	0.46%	5.46%	43
Wyo.	4.00%	40	1.34%	5.34%	44
D.C.	6.00%	(17)	--	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 average local rate 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 2018

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$970		Mont. (a)	\$0	--
Ala.	\$570	42	Nebr.	\$985	25
Alaska (a)	\$0	--	Nev.	\$1,679	3
Ariz.	\$1,072	17	N.H. (a)	\$0	--
Ark.	\$1,161	13	N.J.	\$1,174	11
Calif.	\$915	28	N.M. (b)	\$989	23
Colo.	\$564	44	N.Y.	\$758	35
Conn.	\$1,268	5	N.C.	\$771	34
Del. (a)	\$0	--	N.D. (b)	\$1,201	8
Fla.	\$1,388	4	Ohio	\$1,039	18
Ga.	\$565	43	Okla.	\$691	38
Hawaii (b)	\$2,484	1	Ore. (a)	\$0	--
Idaho	\$1,021	21	Pa.	\$853	31
Ill.	\$890	30	R.I.	\$992	22
Ind.	\$1,165	12	S.C.	\$650	39
Iowa	\$1,039	19	S.D. (b)	\$1,251	7
Kans.	\$1,135	15	Tenn.	\$1,103	16
Ky.	\$806	32	Tex.	\$1,259	6
La.	\$913	29	Utah	\$711	37
Maine	\$1,142	14	Vt.	\$635	40
Md.	\$780	33	Va.	\$479	45
Mass.	\$940	27	Wash.	\$2,076	2
Mich.	\$986	24	W.Va.	\$726	36
Minn.	\$1,039	20	Wis.	\$943	26
Miss.	\$1,191	10	Wyo.	\$1,193	9
Mo.	\$602	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 U.S. 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 people per household by state.

Sources: U.S. Census Bureau, "Annual Survey of State Government Tax Collections"; Tax Foundation calculations.

State & Local General Sales Tax Collections per Capita

Fiscal Year 2017

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$1,196		Mont.	\$0	--
Ala.	\$1,039	31	Nebr.	\$1,167	21
Alaska (a)	\$316	46	Nev.	\$1,846	4
Ariz.	\$1,371	13	N.H.	\$0	--
Ark.	\$1,511	8	N.J.	\$1,079	28
Calif.	\$1,246	17	N.M.	\$1,604	6
Colo.	\$1,339	14	N.Y.	\$1,551	7
Conn.	\$1,185	19	N.C.	\$1,026	32
Del.	\$0	--	N.D.	\$1,476	10
Fla.	\$1,323	16	Ohio	\$1,337	15
Ga.	\$892	39	Okla.	\$1,185	18
Hawaii	\$2,431	2	Ore.	\$0	--
Idaho	\$984	33	Pa.	\$894	38
Ill.	\$1,127	24	R.I.	\$943	35
Ind.	\$1,135	22	S.C.	\$760	42
Iowa	\$1,128	23	S.D.	\$1,648	5
Kans.	\$1,477	9	Tenn.	\$1,393	12
Ky.	\$784	40	Tex.	\$1,426	11
La.	\$1,851	3	Utah	\$1,071	29
Maine	\$1,080	27	Vt.	\$627	45
Md.	\$765	41	Va.	\$642	44
Mass.	\$909	37	Wash.	\$2,476	1
Mich.	\$925	36	W.Va.	\$758	43
Minn.	\$1,097	26	Wis.	\$969	34
Miss.	\$1,180	20	Wyo.	\$1,116	25
Mo.	\$1,048	30	D.C.	\$1,967	(3)

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

Note: Some states levy gross receipts taxes in addition to sales taxes, which the U.S. 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 people per household by state.

Source: U.S. 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, 2020

State	Excise Tax	Other Taxes and Fees	Total	Rank
Federal	18.4¢			
Ala.	24¢	3.21¢	27.21¢	31
Alaska	8.95¢	5.4¢	14.35¢	50
Ariz.	18¢	1¢	19¢	46
Ark.	24.5¢	0.3¢	24.8¢	34
Calif.	47.3¢	13.3¢	60.6¢	1
Colo.	22¢	0¢	22¢	41
Conn.	25¢	15.13¢	40.13¢	11
Del.	23¢	0¢	23¢	38
Fla.	4¢	38.29¢	42.29¢	8
Ga.	27.9¢	6.57¢	34.47¢	18
Hawaii	16¢	32.37¢	48.37¢	5
Idaho	32¢	1¢	33¢	20
Ill.	38¢	15.65¢	53.65¢	3
Ind.	30¢	16.62¢	46.62¢	6
Iowa	30.5¢	0¢	30.5¢	25
Kans.	24¢	0.025¢	24.025¢	35
Ky.	24.6¢	1.4¢	26¢	33
La.	20¢	0.01¢	20.01¢	43
Maine	30¢	0.01¢	30.01¢	27
Md.	26.2¢	10.5¢	36.7¢	14
Mass.	24¢	2.54¢	26.54¢	32
Mich.	26.3¢	15.68¢	41.98¢	9
Minn.	28.5¢	0.1¢	28.6¢	29
Miss.	18¢	0.79¢	18.79¢	48
Mo.	17¢	0.42¢	17.42¢	49
Mont.	32¢	0.75¢	32.75¢	22
Nebr.	29.3¢	0.9¢	30.2¢	26
Nev.	23¢	10.78¢	33.78¢	19
N.H.	22.2¢	1.63¢	23.83¢	37
N.J.	10.5¢	30.9¢	41.4¢	10
N.M.	17¢	1.88¢	18.88¢	47
N.Y.	8.05¢	36.98¢	45.03¢	7
N.C.	36.1¢	0.25¢	36.35¢	15

State Gasoline Tax Rates (Cents per Gallon)

As of January 1, 2020

State	Excise Tax	Other Taxes and Fees	Total	Rank
N.D.	23¢	0¢	23¢	38
Ohio	38.5¢	0.01¢	38.51¢	12
Okla.	19¢	1¢	20¢	44
Ore.	34¢	2.82¢	36.82¢	13
Pa.	0¢	58.7¢	58.7¢	2
R.I.	34¢	1¢	35¢	17
S.C.	22¢	0.75¢	22.75¢	40
S.D.	28¢	2¢	30¢	28
Tenn.	26¢	1.4¢	27.4¢	30
Tex.	20¢	0¢	20¢	44
Utah	31.1¢	0.01¢	31.11¢	23
Vt.	12.1¢	18.71¢	30.81¢	24
Va.	16.2¢	5.75¢	21.95¢	42
Wash.	49.4¢	0¢	49.4¢	4
W.Va.	20.5¢	15.2¢	35.7¢	16
Wis.	30.9¢	2¢	32.9¢	21
Wyo.	23¢	1¢	24¢	36
D.C.	23.5¢	0¢	23.5¢	(38)

Note: Excise taxes are special taxes on specific goods 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, 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, "State Motor Fuel Taxes by State (January 2020)."

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

Fiscal Year 2017

State	Gasoline & License Taxes	Rank	Tolls & User Fees	Total: Tolls, User Fees, & User Taxes	Rank
U.S.	40.8%		12.9%	53.7%	
Ala.	36.5%	27	0.9%	37.4%	38
Alaska	7.6%	50	5.5%	13.1%	50
Ariz.	42.6%	17	1.5%	44.1%	29
Ark.	31.5%	36	0.6%	32.1%	45
Calif.	57.1%	6	10.8%	68.0%	5
Colo.	39.4%	21	8.5%	47.9%	26
Conn.	30.9%	39	3.5%	34.5%	42
Del.	18.3%	48	33.4%	51.7%	21
Fla.	44.8%	16	21.3%	66.1%	8
Ga.	48.3%	11	1.9%	50.2%	23
Hawaii	90.5%	1	2.6%	93.0%	1
Idaho	62.2%	2	5.3%	67.5%	6
Ill.	35.1%	32	14.7%	49.8%	24
Ind.	49.3%	10	0.9%	50.2%	22
Iowa	48.2%	12	1.3%	49.5%	25
Kans.	37.0%	25	7.1%	44.1%	28
Ky.	38.3%	23	3.8%	42.1%	32
La.	30.0%	41	2.7%	32.7%	43
Maine	36.6%	26	16.5%	53.1%	19
Md.	46.1%	15	26.2%	72.3%	4
Mass.	31.2%	38	26.2%	57.4%	16
Mich.	55.1%	7	5.2%	60.3%	10
Minn.	35.2%	30	5.3%	40.5%	35
Miss.	35.1%	31	0.4%	35.6%	40
Mo.	42.1%	18	2.8%	44.9%	27
Mont.	40.1%	20	3.9%	44.0%	30
Nebr.	34.7%	34	3.6%	38.3%	37
Nev.	36.0%	29	0.8%	36.8%	39
N.H.	33.1%	35	26.4%	59.5%	12
N.J.	25.7%	45	52.4%	78.1%	2
N.M.	49.8%	9	2.5%	52.3%	20
N.Y.	26.8%	43	40.3%	67.1%	7

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

Fiscal Year 2017

State	Gasoline & License Taxes	Rank	Tolls & User Fees	Total: Tolls, User Fees, & User Taxes	Rank
N.C.	57.8%	5	1.2%	59.0%	14
N.D.	17.9%	49	1.4%	19.3%	49
Ohio	47.8%	14	6.3%	54.0%	17
Okla.	47.8%	13	11.6%	59.4%	13
Ore.	51.8%	8	8.4%	60.1%	11
Pa.	41.2%	19	17.2%	58.4%	15
R.I.	26.2%	44	8.8%	35.0%	41
S.C.	36.1%	28	5.8%	41.9%	33
S.D.	30.3%	40	1.6%	31.9%	46
Tenn.	60.0%	3	0.8%	60.7%	9
Tex.	39.3%	22	14.0%	53.3%	18
Utah	37.9%	24	1.1%	39.0%	36
Vt.	25.1%	46	1.7%	26.8%	47
Va.	34.9%	33	8.0%	42.9%	31
Wash.	58.1%	4	14.6%	72.7%	3
W.Va.	31.4%	37	10.0%	41.4%	34
Wis.	27.9%	42	4.4%	32.3%	44
Wyo.	22.8%	47	0.7%	23.5%	48
D.C.	22.4%	(48)	11.5%	33.9%	(43)

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

Source: Tax Foundation calculations from the U.S. Census Bureau, "Annual Survey of State and Local Government Finances."

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

As of January 1, 2020

State	Tax Rate	Rank	State	Tax Rate	Rank
Fed.	\$1.0066		Mont.	\$1.70	24
Ala.	\$0.675	40	Nebr.	\$0.64	41
Alaska	\$2.00	16	Nev.	\$1.80	22
Ariz.	\$2.00	16	N.H.	\$1.78	23
Ark.	\$1.15	34	N.J.	\$2.70	11
Calif.	\$2.87	10	N.M.	\$2.00	16
Colo.	\$0.84	38	N.Y.	\$4.35	1
Conn.	\$4.35	1	N.C.	\$0.45	46
Del.	\$2.10	14	N.D.	\$0.44	47
Fla.	\$1.339	30	Ohio	\$1.60	26
Ga.	\$0.37	48	Okla.	\$2.03	15
Hawaii	\$3.20	5	Ore.	\$1.33	31
Idaho	\$0.57	44	Pa.	\$2.60	12
Ill.	\$2.98	9	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	24
Maine	\$2.00	16	Vt.	\$3.08	6
Md.	\$2.00	16	Va.	\$0.30	49
Mass.	\$3.51	4	Wash.	\$3.025	8
Mich.	\$2.00	16	W.Va.	\$1.20	33
Minn.	\$3.04	7	Wis.	\$2.52	13
Miss.	\$0.68	39	Wyo.	\$0.60	43
Mo.	\$0.17	50	D.C.	\$4.98	(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 revenue departments; Tax Foundation.

State Vapor Excise Tax Rates

As of January 1, 2020

State	Tax Rate
Calif.	59.27% of wholesale
Conn.	\$0.40 per ml. closed tanks, 10% of wholesale other vapor products
Del.	\$0.05/ml
Ill.	15% of wholesale
Kans.	\$0.05/ml
La.	\$0.05/ml
Maine (a)	43% of wholesale
Minn.	95% of wholesale (b)
Nev.	30% of wholesale
N.H.	\$0.30 per ml. closed tanks, 8% of wholesale open tanks
N.J.	\$0.10/ml closed tanks, 8% of wholesale open tanks
N.M.	\$0.50 closed tanks, 12.5% of wholesale open tanks
N.Y.	20% of retail
N.C.	\$0.05/ml
Ohio	\$0.10/ml
Pa.	40% of wholesale
Vt.	92% of wholesale
Wash.	\$0.09 per ml. open tanks, \$0.27 per ml. closed tanks
W.Va.	\$0.075/ml
Wis.	\$0.05/ml
D.C.	96% of wholesale

(a) Tax is effective January 2, 2020.

(b) 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.

Note: Several states (Alaska, Illinois, and Maryland) impose local taxes as well as general sales taxes on vapor products. Those are not included here.

Sources: State statutes; Bloomberg Tax.

State Recreational Marijuana Excise Tax Rates

As of January 1, 2020

State	Tax Rate
Alaska	\$50/oz. mature flowers, \$25/oz. immature flowers, \$15/oz. trim, \$1 per clone
Calif.	15% excise tax (levied on wholesale at average market rate) \$9.65/oz. flowers & \$2.87/oz. leaves cultivation tax, \$1.35/oz. fresh cannabis plant
Colo.	15% excise tax (levied on wholesale at average market rate) 15% excise tax (retail price)
Ill.	7% excise tax of value at wholesale level, 10% tax on cannabis flower or products with less than 35% THC, 20% tax on products infused with cannabis, such as edible products, 25% tax on any product with a THC concentration higher than 35%
Maine (a)	10% excise tax (retail price), \$335/lb. flower \$94/lb. trim \$1.5 per immature plant or seedling \$0.3 per seed
Mass.	10.75% excise tax (retail price)
Mich.	10% excise tax (retail price)
Nev.	15% excise tax (fair market value at wholesale), 10% excise tax (retail price)
Ore.	17% excise tax (retail price)
Wash.	37% excise tax (retail price)

(a) Maine legalized recreational marijuana in November 2016 by ballot initiative. The state is slated to implement a legal market later in 2020.

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. Several states impose local taxes as well as general sales taxes on marijuana products. Those are not included here.

Sources: State statutes; Bloomberg Tax.

State Spirits Excise Tax Rates (Dollars per Gallon)

As of January 1, 2020

State	Tax Rate	Rank	State	Tax Rate	Rank
Fed.	\$13.50		Mont. (a)	\$9.75	13
Ala. (a)	\$19.11	4	Nebr.	\$3.75	38
Alaska (b)	\$12.80	8	Nev. (b)	\$3.60	39
Ariz.	\$3.00	43	N.H. (a)	--	--
Ark. (c, d)	\$8.41	16	N.J.	\$5.50	27
Calif. (b)	\$3.30	40	N.M.	\$6.06	24
Colo.	\$2.28	47	N.Y. (b)	\$6.44	23
Conn. (b)	\$5.40	29	N.C. (a)	\$14.58	6
Del. (b)	\$4.50	34	N.D. (b, d)	\$5.12	31
Fla. (b)	\$6.50	22	Ohio (a)	\$9.83	12
Ga. (b)	\$3.79	37	Okla.	\$5.56	26
Hawaii	\$5.98	25	Ore. (a)	\$21.95	2
Idaho (a)	\$10.91	11	Pa. (a)	\$7.21	21
Ill. (b)	\$8.55	15	R.I. (b)	\$5.40	29
Ind. (b)	\$2.68	44	S.C. (c)	\$5.42	28
Iowa (a)	\$13.03	7	S.D. (b, d)	\$4.67	33
Kans.	\$2.50	45	Tenn. (c)	\$4.46	35
Ky. (e)	\$8.33	17	Tex. (b)	\$2.40	46
La. (b)	\$3.03	42	Utah (a)	\$15.92	5
Maine (a)	\$11.96	9	Vt. (a)	\$7.68	19
Md. (b, d)	\$5.03	32	Va. (a)	\$19.89	3
Mass. (b)	\$4.05	36	Wash. (d, f)	\$33.22	1
Mich. (a)	\$11.95	10	W.Va. (a)	\$7.62	20
Minn. (c, d)	\$9.01	14	Wis.	\$3.25	41
Miss. (a)	\$8.11	18	Wyo. (a)	--	--
Mo.	\$2.00	48	D.C. (d)	\$6.20	(24)

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

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

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

(d) Includes sales taxes specific to alcoholic beverages.

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

(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 22,230,000 and \$13.50/proof gallon for more than 22,230,000 gallons. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. The alcohol excise tax provisions of the Tax Cuts and Jobs Act have been extended through Dec. 31, 2020.

Sources: Distilled Spirits Council of the United States; Alcohol and Tobacco Tax and Trade Bureau.

State Wine Excise Tax Rates (Dollars per Gallon)

As of January 1, 2020

State	Tax Rate	Rank	State	Tax Rate	Rank
Fed.	\$1.07		Mont. (a)	\$1.06	20
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, e)	--	--
Ark. (b,c)	\$1.41	11	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	22
Del.	\$1.63	7	N.D. (a)	\$1.22	18
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. (e)	--	--
Ill. (a)	\$1.39	13	R.I. (a)	\$1.40	12
Ind. (a)	\$0.47	36	S.C. (a)	\$1.08	19
Iowa (a)	\$1.75	4	S.D. (a, c)	\$1.31	15
Kans. (a)	\$0.30	41	Tenn. (b)	\$1.27	16
Ky.(d)	\$3.30	1	Tex. (a)	\$0.20	44
La. (a)	\$0.76	27	Utah (e)	--	--
Maine (a)	\$0.60	32	Vt. (a)	\$0.55	33
Md. (c)	\$1.48	10	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	21
Minn. (b, c)	\$1.22	17	Wis. (a)	\$0.25	43
Miss. (a, e)	--	--	Wyo. (e)	--	--
Mo.	\$0.42	38	D.C. (a, c)	\$1.89	(4)

- (a) Different rates also applicable to alcohol content, place of production, size of container, place purchased (on- or off-premise or on board airlines) or type of wine (carbonated, vermouth, etc.).
- (b) Includes case fees and/or bottle fees which may vary with size of container.
- (c) Includes sales taxes specific to alcoholic beverages.
- (d) Includes the wholesale tax rate of 10%, converted to a gallonage excise tax rate.
- (e) Control states, where the government controls all sales. Products can be subject to ad valorem mark-up as well as excise taxes. Only license state volume-based tax rates are shown.

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, 2020

State	Tax Rate	Rank	State	Tax Rate	Rank
Fed.	\$0.58		Mont.	\$0.14	40
Ala. (a)	\$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. (b, c)	\$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. (d)	\$0.62	6
Del.	\$0.26	24	N.D. (d)	\$0.45	12
Fla. (d)	\$0.48	10	Ohio (d)	\$0.18	34
Ga. (d, a)	\$0.48	10	Okla. (d)	\$0.40	16
Hawaii (d)	\$0.93	3	Ore.	\$0.08	45
Idaho (d)	\$0.15	38	Pa.	\$0.08	46
Ill.	\$0.23	28	R.I. (c)	\$0.12	41
Ind.	\$0.12	43	S.C.	\$0.77	5
Iowa (d)	\$0.19	32	S.D.	\$0.27	22
Kans.	\$0.18	33	Tenn. (e)	\$1.29	1
Ky. (e)	\$0.85	4	Tex. (d)	\$0.20	31
La.	\$0.40	16	Utah (d)	\$0.41	14
Maine	\$0.35	18	Vt.	\$0.27	23
Md. (b)	\$0.55	7	Va. (d)	\$0.26	26
Mass.	\$0.11	44	Wash. (d)	\$0.26	25
Mich.	\$0.20	29	W.Va.	\$0.18	35
Minn. (d, b)	\$0.51	9	Wis. (d)	\$0.06	48
Miss.	\$0.43	13	Wyo.	\$0.02	50
Mo.	\$0.06	49	D.C. (b)	\$0.72	(6)

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

(b) Includes sales taxes specific to alcoholic beverages.

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

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

(e) Includes the wholesale tax rates in Kentucky (10%) and Tennessee (\$35.60 per barrel), converted into gallonage excise tax rates.

Note: Rates are those applicable to off-premise sales of 4.7% a.b.v. beer in 12-ounce containers which have been imported from outside the state. 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 revenue departments; Tax Foundation.

State & Local Cell Phone Tax Rates

As of July 1, 2019

State	Average State-Local Tax Rate	Rank	State	Average State-Local Tax Rate	Rank
Fed. (a)	9.05%		Mont.	6.66%	46
Ala.	10.91%	26	Nebr.	19.02%	3
Alaska	13.94%	16	Nev.	3.44%	48
Ariz.	12.63%	19	N.H.	8.98%	37
Ark.	16.39%	6	N.J.	9.00%	36
Calif.	13.05%	17	N.M.	12.99%	18
Colo.	11.83%	23	N.Y.	18.65%	4
Conn.	7.88%	42	N.C.	8.93%	38
Del.	6.64%	47	N.D.	15.11%	9
Fla.	14.86%	12	Ohio	8.51%	41
Ga.	11.78%	25	Okla.	14.50%	14
Hawaii	7.79%	43	Ore.	2.27%	50
Idaho	2.64%	49	Pa.	16.36%	7
Ill.	22.14%	1	R.I.	15.33%	8
Ind.	11.93%	22	S.C.	12.41%	21
Iowa	9.72%	33	S.D.	14.29%	15
Kans.	15.03%	10	Tenn.	12.56%	20
Ky.	10.91%	26	Tex.	11.81%	24
La.	9.63%	34	Utah	16.50%	5
Maine	9.06%	35	Vt.	8.90%	39
Md.	14.72%	13	Va.	6.98%	45
Mass.	10.21%	29	Wash.	19.71%	2
Mich.	9.91%	31	W.Va.	10.20%	30
Minn.	10.59%	28	Wis.	7.71%	44
Miss.	9.77%	32	Wyo.	8.79%	40
Mo.	14.91%	11	D.C.	12.01%	(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 Jump Sharply in 2019."

Sales Tax Treatment of Groceries, Candy, & Soda

As of January 1, 2020

State	State General Sales Tax	Grocery Treatment	Candy Treated as Groceries?	Soda Treated as Groceries?
Ala.	4.00%	Included in Base	Yes	Yes
Alaska	--	--	--	--
Ariz.	5.60%	Exempt	Yes	Yes
Ark.	6.50%	1.50%	No	No
Calif. (a)	8.25%	Exempt	Yes	No
Colo.	2.90%	Exempt	No	No
Conn.	6.35%	Exempt	No	No
Del.	--	--	--	--
Fla.	6.00%	Exempt	No	No
Ga.	4.00%	Exempt	Yes	Yes
Hawaii	4.00%	Included in Base	Yes	Yes
Idaho	6.00%	Included in Base	Yes	Yes
Ill.	6.25%	1.00%	No	No
Ind.	7.00%	Exempt	No	No
Iowa	6.00%	Exempt	No	No
Kans.	6.50%	Included in Base	Yes	Yes
Ky.	6.00%	Exempt	No	No
La.	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.	--	--	--	--
Nebr.	5.50%	Exempt	Yes	Yes
Nev.	6.85%	Exempt	Yes	Yes
N.H.	--	--	--	--
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, 2020

State	State General Sales Tax	Grocery Treatment	Candy Treated as Groceries?	Soda Treated as Groceries?
Ohio	5.75%	Exempt	Yes	No
Okla.	4.50%	Included in Base	Yes	Yes
Ore.	--	--	--	--
Pa.	6.00%	Exempt	Yes	No
R.I.	7.00%	Exempt	No	No
S.C.	6.00%	Exempt	Yes	Yes
S.D.	4.50%	Included in Base	Yes	Yes
Tenn.	7.00%	4.00%	No	Yes
Tex.	6.25%	Exempt	No	No
Utah (a)	4.85%	1.75%	Yes	Yes
Vt.	6.00%	Exempt	Yes	Yes
Va. (a)	5.30%	2.50%	Yes	Yes
Wash.	6.50%	Exempt	Yes	No
W.Va.	6.00%	Exempt	Yes	No
Wis.	5.00%	Exempt	No	No
Wyo.	4.00%	Exempt	Yes	Yes
D.C.	6.00%	Exempt	No	No

(a) 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.

Sources: Bloomberg Tax; state statutes.

State & Local Excise Tax Collections per Capita

Fiscal Year 2017

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$570		Mont.	\$560	21
Ala.	\$614	17	Nebr.	\$345	48
Alaska	\$516	31	Nev.	\$1,028	2
Ariz.	\$323	50	N.H.	\$713	10
Ark.	\$512	32	N.J.	\$447	39
Calif.	\$481	35	N.M.	\$438	40
Colo.	\$462	38	N.Y.	\$701	11
Conn.	\$675	13	N.C.	\$437	41
Del.	\$599	18	N.D.	\$664	15
Fla.	\$565	20	Ohio	\$554	23
Ga.	\$423	43	Okla.	\$369	46
Hawaii	\$932	3	Ore.	\$525	28
Idaho	\$373	45	Pa.	\$752	9
Ill.	\$816	7	R.I.	\$687	12
Ind.	\$520	30	S.C.	\$332	49
Iowa	\$530	26	S.D.	\$554	22
Kans.	\$469	37	Tenn.	\$506	33
Ky.	\$646	16	Tex.	\$587	19
La.	\$673	14	Utah	\$524	29
Maine	\$547	24	Vt.	\$1,108	1
Md.	\$928	4	Va.	\$532	25
Mass.	\$437	42	Wash.	\$835	6
Mich.	\$475	36	W.Va.	\$782	8
Minn.	\$887	5	Wis.	\$495	34
Miss.	\$527	27	Wyo.	\$351	47
Mo.	\$396	44	D.C.	\$641	(17)

Note: Excise taxes are sales and other special taxes imposed on select items, such as tobacco products, alcoholic beverages, and motor fuels. This table also includes excise taxes, or selective sales taxes, on amusements, insurance premiums, parimutuels, and public utilities. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 43 for people per household by state.

Source: U.S. Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.

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

Calendar Year 2018

State	Effective Tax Rate	Rank	State	Effective Tax Rate	Rank
U.S.	1.11%		Mont.	0.76%	33
Ala.	0.40%	49	Nebr.	1.65%	8
Alaska	1.02%	21	Nev.	0.66%	39
Ariz.	0.67%	38	N.H.	2.03%	3
Ark.	0.64%	41	N.J.	2.21%	1
Calif.	0.74%	35	N.M.	0.68%	37
Colo.	0.56%	44	N.Y.	1.40%	14
Conn.	1.70%	6	N.C.	0.85%	31
Del.	0.58%	43	N.D.	0.95%	24
Fla.	0.94%	25	Ohio	1.62%	9
Ga.	0.92%	26	Okla.	0.88%	28
Hawaii	0.30%	50	Ore.	0.98%	23
Idaho	0.75%	34	Pa.	1.51%	11
Ill.	2.05%	2	R.I.	1.53%	10
Ind.	0.87%	29	S.C.	0.56%	45
Iowa	1.50%	12	S.D.	1.22%	17
Kans.	1.33%	15	Tenn.	0.73%	36
Ky.	0.82%	32	Tex.	1.69%	7
La.	0.52%	48	Utah	0.62%	42
Maine	1.27%	16	Vt.	1.80%	4
Md.	1.04%	20	Va.	0.86%	30
Mass.	1.15%	18	Wash.	0.92%	27
Mich.	1.44%	13	W.Va.	0.55%	46
Minn.	1.11%	19	Wis.	1.73%	5
Miss.	0.65%	40	Wyo.	0.55%	47
Mo.	1.01%	22	D.C.	0.59%	(43)

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

Sources: U.S. Census Bureau, "2017 American Community Survey"; Tax Foundation calculations.

State & Local Property Tax Collections per Capita

Fiscal Year 2017

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$1,617		Mont.	\$1,567	22
Ala.	\$582	50	Nebr.	\$1,957	12
Alaska	\$2,120	10	Nev.	\$1,012	40
Ariz.	\$1,099	34	N.H.	\$3,307	1
Ark.	\$740	48	N.J.	\$3,276	2
Calif.	\$1,607	20	N.M.	\$792	47
Colo.	\$1,542	24	N.Y.	\$2,902	4
Conn.	\$3,020	3	N.C.	\$974	41
Del.	\$923	43	N.D.	\$1,654	15
Fla.	\$1,330	29	Ohio	\$1,316	30
Ga.	\$1,161	33	Okla.	\$730	49
Hawaii	\$1,236	31	Ore.	\$1,487	27
Idaho	\$1,018	38	Pa.	\$1,528	25
Ill.	\$2,239	8	R.I.	\$2,407	7
Ind.	\$1,041	35	S.C.	\$1,201	32
Iowa	\$1,632	17	S.D.	\$1,621	19
Kans.	\$1,552	23	Tenn.	\$876	45
Ky.	\$831	46	Tex.	\$1,872	13
La.	\$901	44	Utah	\$1,037	37
Maine	\$2,138	9	Vt.	\$2,670	5
Md.	\$1,623	18	Va.	\$1,652	16
Mass.	\$2,434	6	Wash.	\$1,498	26
Mich.	\$1,416	28	W.Va.	\$948	42
Minn.	\$1,599	21	Wis.	\$1,655	14
Miss.	\$1,017	39	Wyo.	\$2,089	11
Mo.	\$1,039	36	D.C.	\$3,496	(1)

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

Source: U.S. Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.

State Capital Stock Tax Rates

As of January 1, 2020

State	Tax Rate	Max Payment
Ala.	0.175%	\$15,000
Ark.	0.3%	Unlimited
Conn. (a)	0.341%	\$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)	0.2%	Unlimited
Nebr.	(b)	\$11,995
N.Y. (a, f)	0.025%	\$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. Illinois' tax is being phased out by exempting increasing amounts of capital stock liability. The 2020 exemption is \$30. The tax will be fully phased out by 2024.
- (d) The rate is 0.15% for the first \$300,000 of taxable capital.
- (e) Tax will be fully phased out by Jan. 1, 2028.
- (f) Tax will be fully phased out by Jan. 1, 2021.

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

Sources: State statutes; state revenue departments; Bloomberg Tax.

State Estate Tax Rates & Exemptions

As of January 1, 2020

State	Exemption	Rate (Min. to Max.)
Conn. (a)	\$5,100,000	10.0% - 12.0%
Hawaii	\$5,490,000	10.0% - 20.0%
Ill.	\$4,000,000	0.8% - 16.0%
Maine	\$5,700,000	8.0% - 12.0%
Md. (b)	\$5,000,000	0.8% - 16.0%
Mass.	\$1,000,000	0.8% - 16.0%
Minn.	\$3,000,000	13.0% - 16.0%
N.Y.	\$5,850,000	3.06% - 16.0%
Ore.	\$1,000,000	10.0%-16.0%
R.I.	\$1,579,922	0.8% - 16.0%
Vt.	\$2,750,000	16.0%
Wash.	\$2,193,000	10.0% - 20.0%
D.C.	\$5,762,400	12.0% - 16.0%

(a) Connecticut's exclusion is scheduled to rise further, matching the federal threshold by 2023.

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

Source: Bloomberg Tax; state statutes.

State Inheritance Tax Rates & Exemptions

As of January 1, 2020

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	\$25,000	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 B also includes siblings; 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 \$1 million. Class E is charitable organizations.

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

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

Source: Bloomberg Tax; state statutes.

State Debt per Capita

Fiscal Year 2018

State	Debt per Capita	Rank	State	Debt per Capita	Rank
U.S.	\$3,587		Mont.	\$2,579	33
Ala.	\$2,016	39	Nebr.	\$1,066	49
Alaska	\$7,986	4	Nev.	\$1,132	48
Ariz.	\$1,911	42	N.H.	\$5,705	9
Ark.	\$2,267	36	N.J.	\$7,361	6
Calif.	\$3,742	20	N.M.	\$3,469	22
Colo.	\$3,135	28	N.Y.	\$7,571	5
Conn.	\$11,277	2	N.C.	\$1,479	44
Del.	\$5,301	10	N.D.	\$4,001	16
Fla.	\$1,296	46	Ohio	\$2,705	32
Ga.	\$1,265	47	Okla.	\$2,260	37
Hawaii	\$6,949	7	Ore.	\$3,409	24
Idaho	\$1,960	41	Pa.	\$3,831	19
Ill.	\$5,297	11	R.I.	\$8,601	3
Ind.	\$3,292	26	S.C.	\$2,866	31
Iowa	\$1,987	40	S.D.	\$4,239	15
Kans.	\$2,108	38	Tenn.	\$929	50
Ky.	\$3,271	27	Tex.	\$1,795	43
La.	\$3,896	18	Utah	\$2,327	35
Maine	\$3,556	21	Vt.	\$5,717	8
Md.	\$4,633	13	Va.	\$3,413	23
Mass.	\$11,391	1	Wash.	\$4,502	14
Mich.	\$3,358	25	W.Va.	\$4,768	12
Minn.	\$2,958	29	Wis.	\$3,924	17
Miss.	\$2,428	34	Wyo.	\$1,441	45
Mo.	\$2,914	30			

Note: This shows total outstanding 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 people per household by state.

Source: U.S. Census Bureau, "Annual Survey of State Government Finances"; Tax Foundation calculations.

State & Local Debt per Capita

Fiscal Year 2017

State	Debt per Capita	Rank	State	Debt per Capita	Rank
U.S.	\$9,415		Mont.	\$5,055	45
Ala.	\$6,147	41	Nebr.	\$8,285	21
Alaska	\$12,802	4	Nev.	\$9,204	18
Ariz.	\$6,677	35	N.H.	\$7,713	27
Ark.	\$5,457	44	N.J.	\$10,912	10
Calif.	\$11,865	7	N.M.	\$7,551	29
Colo.	\$10,212	13	N.Y.	\$17,879	1
Conn.	\$13,990	3	N.C.	\$4,605	48
Del.	\$7,383	31	N.D.	\$10,584	11
Fla.	\$6,423	37	Ohio	\$7,516	30
Ga.	\$5,551	43	Okla.	\$4,759	47
Hawaii	\$11,234	8	Ore.	\$8,567	20
Idaho	\$3,521	49	Pa.	\$9,606	15
Ill.	\$12,116	5	R.I.	\$10,995	9
Ind.	\$7,163	33	S.C.	\$7,782	24
Iowa	\$6,163	39	S.D.	\$7,154	34
Kans.	\$9,335	17	Tenn.	\$6,345	38
Ky.	\$10,051	14	Tex.	\$10,227	12
La.	\$7,776	25	Utah	\$6,676	36
Maine	\$5,882	42	Vt.	\$7,612	28
Md.	\$9,048	19	Va.	\$7,790	23
Mass.	\$14,133	2	Wash.	\$11,928	6
Mich.	\$7,220	32	W.Va.	\$6,154	40
Minn.	\$9,521	16	Wis.	\$7,997	22
Miss.	\$4,871	46	Wyo.	\$3,416	50
Mo.	\$7,713	26	D.C.	\$21,419	(1)

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

Sources: U.S. Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.

Funded Ratio of Public Pension Plans

Fiscal Year 2017

State	Funded Ratio	Rank	State	Funded Ratio	Rank
Ala.	70.9%	26	Mont.	72.8%	25
Alaska	66.6%	30	Nebr.	90.2%	8
Ariz.	62.2%	39	Nev.	74.4%	24
Ark.	76.9%	21	N.H.	62.7%	37
Calif.	68.9%	27	N.J.	35.8%	49
Colo.	47.1%	46	N.M.	62.5%	38
Conn.	45.7%	47	N.Y.	94.5%	4
Del.	82.8%	11	N.C.	90.7%	6
Fla.	79.3%	15	N.D.	63.8%	35
Ga.	79.2%	16	Ohio	80.1%	14
Hawaii	54.8%	43	Okla.	77.9%	18
Idaho	91.3%	5	Ore.	83.1%	10
Ill.	38.4%	48	Pa.	55.3%	42
Ind.	65.0%	33	R.I.	53.7%	45
Iowa	82.3%	12	S.C.	54.3%	44
Kans.	67.1%	29	S.D.	100.1%	2
Ky.	33.9%	50	Tenn.	96.5%	3
La.	65.1%	31	Tex.	76.1%	22
Maine	81.9%	13	Utah	90.3%	7
Md.	68.6%	28	Vt.	64.3%	34
Mass.	59.9%	41	Va.	77.2%	20
Mich.	65.1%	31	Wash.	89.6%	9
Minn.	63.3%	36	W.Va.	78.9%	17
Miss.	61.6%	40	Wis.	102.6%	1
Mo.	77.9%	18	Wyo.	75.9%	23

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: 2017" (2019).

Income per Capita by State

Calendar Year 2018

State	Income per Capita	Rank	State	Income per Capita	Rank
U.S.	\$54,446		Mont.	\$47,538	34
Ala.	\$42,238	47	Nebr.	\$53,263	20
Alaska	\$59,420	10	Nev.	\$49,176	29
Ariz.	\$44,329	42	N.H.	\$61,294	8
Ark.	\$43,233	45	N.J.	\$68,236	4
Calif.	\$63,557	5	N.M.	\$41,609	48
Colo.	\$58,456	11	N.Y.	\$68,668	3
Conn.	\$76,456	1	N.C.	\$46,117	41
Del.	\$52,507	21	N.D.	\$55,452	16
Fla.	\$50,070	28	Ohio	\$48,739	31
Ga.	\$46,482	37	Okla.	\$46,233	40
Hawaii	\$55,418	17	Ore.	\$50,843	25
Idaho	\$43,901	43	Pa.	\$56,225	15
Ill.	\$56,839	14	R.I.	\$54,850	18
Ind.	\$47,149	35	S.C.	\$43,702	44
Iowa	\$50,124	27	S.D.	\$52,216	22
Kans.	\$51,471	24	Tenn.	\$46,900	36
Ky.	\$42,458	46	Tex.	\$50,355	26
La.	\$46,242	39	Utah	\$46,320	38
Maine	\$48,905	30	Vt.	\$54,173	19
Md.	\$63,354	6	Va.	\$57,799	12
Mass.	\$71,683	2	Wash.	\$62,026	7
Mich.	\$48,423	32	W.Va.	\$40,873	49
Minn.	\$57,515	13	Wis.	\$51,592	23
Miss.	\$37,834	50	Wyo.	\$60,361	9
Mo.	\$47,746	33	D.C.	\$82,005	(1)

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

Source: U.S. Bureau of Economic Analysis.

People per Household by State

2017-2018

State	2017	2018	State	2017	2018
US	2.63	2.63	Mont.	2.38	2.40
Ala.	2.55	2.57	Nebr.	2.46	2.45
Alaska	2.81	2.79	Nev.	2.71	2.65
Ariz.	2.68	2.68	N.H.	2.45	2.47
Ark.	2.52	2.53	N.J.	2.74	2.69
Calif.	2.96	2.96	N.M.	2.65	2.58
Colo.	2.55	2.56	N.Y.	2.63	2.57
Conn.	2.55	2.51	N.C.	2.53	2.52
Del.	2.61	2.56	N.D.	2.31	2.30
Fla.	2.64	2.67	Ohio	2.44	2.43
Ga.	2.71	2.70	Okla.	2.58	2.58
Hawaii	3.02	3.02	Ore.	2.50	2.50
Idaho	2.67	2.69	Pa.	2.47	2.44
Ill.	2.61	2.56	R.I.	2.46	2.50
Ind.	2.53	2.50	S.C.	2.54	2.57
Iowa	2.41	2.41	S.D.	2.42	2.46
Kans.	2.52	2.50	Tenn.	2.53	2.54
Ky.	2.49	2.50	Tex.	2.84	2.87
La.	2.61	2.61	Utah	3.14	3.12
Maine	2.34	2.28	Vt.	2.32	2.30
Md.	2.68	2.66	Va.	2.62	2.61
Mass.	2.53	2.54	Wash.	2.55	2.55
Mich.	2.49	2.47	W.Va.	2.42	2.39
Minn.	2.49	2.50	Wis.	2.41	2.39
Miss.	2.62	2.61	Wyo.	2.47	2.45
Mo.	2.47	2.44	D.C.	2.28	2.31

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: U.S. Census Bureau.

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NEUTRALITY: Taxes should neither encourage nor discourage personal or business decisions. The purpose of taxes is to raise needed revenue, not to favor or punish specific industries, activities, and products. Minimizing tax preferences broadens the tax base, so that the government can raise sufficient revenue with lower rates.

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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