



TAX FOUNDATION

# FACTS & FIGURES

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# 2013

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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 2013: 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 ranks on tax rates, collections, burdens, and more.

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

**Scott A. Hodge**

President

Tax Foundation

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As a nonpartisan educational organization, the Tax Foundation has earned a reputation for independence and credibility. However, we are 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.

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# Facts & Figures 2013

## *How Does Your State Compare?*

### Table of Contents

Number	Title	Date
<b>Taxes and Tax Measures</b>		
1	Tax Freedom Day by State	2012
2	State and Local Tax Burden Per Capita	2010
3	State and Local Tax Burden as a Percentage of State Income	2010
4	State Business Tax Climate Index	2013
5	State Tax Collections Per Capita	2011
6	State Revenue Per Capita	2011
7	State and Local Revenue Per Capita	2010
8	Sources of State and Local Tax Revenue	2010
9	Federal Aid as a Percentage of State General Revenue	2011
10	Federal Income Tax Payments by Income Percentile	2010
11	Federal Tax Rates	2013
<b>Individual Income Taxes</b>		
12	State Individual Income Tax Rates	Jan. 1, 2013
13	State Individual Income Tax Collections Per Capita	2011
14	State and Local Individual Income Tax Collections Per Capita	2010
<b>Corporate Income Taxes</b>		
15	State Corporate Income Tax Rates	Jan. 1, 2013
16	State Corporate Income Tax Collections Per Capita	2011
17	State and Local Corporate Income Tax Collections Per Capita	2010
<b>General Sales Taxes</b>		
18	State and Local Sales Tax Rates	Jan. 1, 2013
19	State General Sales Tax Collections Per Capita	2011
20	State and Local Sales Tax Collections Per Capita	2010
21	State Gross Receipts Taxes	Jan. 1, 2013
<b>Excise Taxes</b>		
22	State Gasoline Tax Rates	Jan. 1, 2013

# Table of Contents

## *(continued)*

Number	Title	Date
<b>Excise Taxes <i>(continued)</i></b>		
23	Share of State & Local Road Spending Covered by State & Local Tolls, User Fees & Gasoline Taxes	2010
24	State Cigarette Excise Tax Rates	Jan. 1, 2013
25	State Spirits Excise Tax Rates	Jan. 1, 2013
26	State Table Wine Excise Tax Rates	Jan. 1, 2013
27	State Beer Excise Tax Rates	Jan. 1, 2013
28	State and Local Cell Phone Tax Rates	Jul. 1, 2012
29	Sales Tax Treatment of Groceries, Candy, and Soda	Jan. 1, 2013
30	State and Local Excise and Selective Sales Tax Collections Per Capita	2010
<b>Property Taxes</b>		
31	Mean Property Taxes on Owner-Occupied Housing as Percentage of Median Home Value	2011
32	State and Local Property Tax Collections Per Capita	2010
33	Capital Stock Tax Rates	Jan. 1, 2013
<b>Estate and Inheritance Taxes</b>		
34	Estate Tax Rates and Exemptions	Jan. 1, 2013
35	Inheritance Tax Rates and Exemptions	Jan. 1, 2013
<b>Lottery</b>		
36	State Implicit Lottery Tax Revenue Per Capita	2011
<b>State Debt</b>		
37	State Debt Per Capita	2011
38	State and Local Debt Per Capita	2010
<b>Data</b>		
39	Income Per Capita by State	2011
40	People Per Household	2010-2011

Table 1

### Tax Freedom Day by State, Calendar Year 2012

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

Note: Tax Freedom Day represents how long Americans must work into the 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. 198, *Tax Freedom Day 2012*, 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 2010**

State	Tax Burden Per Capita	Rank	State	Tax Burden Per Capita	Rank
US	\$4,112	–	Mont.	\$3,089	39
Ala.	\$2,740	48	Nebr.	\$3,853	17
Alaska	\$3,214	35	Nev.	\$3,297	31
Ariz.	\$3,006	44	N.H.	\$3,717	25
Ark.	\$3,285	33	N.J.	\$6,689	2
Calif.	\$4,934	6	N.M.	\$2,906	45
Colo.	\$4,104	16	N.Y.	\$6,375	3
Conn.	\$6,984	1	N.C.	\$3,535	28
Del.	\$3,728	23	N.D.	\$3,733	20
Fla.	\$3,728	22	Ohio	\$3,563	27
Ga.	\$3,222	34	Okla.	\$3,060	40
Hawaii	\$4,396	10	Ore.	\$3,729	21
Idaho	\$3,101	38	Pa.	\$4,183	14
Ill.	\$4,512	9	R.I.	\$4,627	8
Ind.	\$3,294	32	S.C.	\$2,760	47
Iowa	\$3,660	26	S.D.	\$3,035	41
Kans.	\$3,802	19	Tenn.	\$2,707	49
Ky.	\$3,027	43	Tex.	\$3,104	37
La.	\$2,851	46	Utah	\$3,181	36
Maine	\$3,807	18	Vt.	\$4,154	15
Md.	\$5,234	5	Va.	\$4,336	12
Mass.	\$5,422	4	Wash.	\$4,261	13
Mich.	\$3,503	29	W.Va.	\$3,029	42
Minn.	\$4,727	7	Wis.	\$4,379	11
Miss.	\$2,625	50	Wyo.	\$3,721	24
Mo.	\$3,328	30	D.C.	\$5,991	(4)

Note: Data for years 1977 to present are available at [www.Tax-Foundation.org](http://www.Tax-Foundation.org). Payments made to out-of-state governments are tallied in taxpayer's state of residence where possible. See Table 40 for average number of people per household by state.

Source: Tax Foundation calculation of state and local tax burdens, Tax Foundation Background Paper No. 65, *Annual State-Local Tax Burden Ranking (2010)*.

Table 3

**State and Local Tax Burden as a  
Percentage of State Income,  
Fiscal Year 2010**

State	Tax Burden	Rank	State	Tax Burden	Rank
US	9.9%	–	Mont.	8.6%	38
Ala.	8.2%	43	Nebr.	9.7%	21
Alaska	7.0%	50	Nev.	8.2%	42
Ariz.	8.4%	40	N.H.	8.1%	44
Ark.	10.0%	15	N.J.	12.4%	2
Calif.	11.2%	4	N.M.	8.4%	39
Colo.	9.1%	32	N.Y.	12.8%	1
Conn.	12.3%	3	N.C.	9.9%	17
Del.	9.2%	31	N.D.	8.9%	35
Fla.	9.3%	27	Ohio	9.7%	20
Ga.	9.0%	33	Okla.	8.7%	36
Hawaii	10.1%	14	Ore.	10.0%	16
Idaho	9.4%	25	Pa.	10.2%	10
Ill.	10.2%	11	R.I.	10.9%	6
Ind.	9.6%	23	S.C.	8.4%	41
Iowa	9.6%	24	S.D.	7.6%	49
Kans.	9.7%	22	Tenn.	7.7%	48
Ky.	9.4%	26	Tex.	7.9%	45
La.	7.8%	47	Utah	9.3%	29
Maine	10.3%	9	Vt.	10.1%	13
Md.	10.2%	12	Va.	9.3%	30
Mass.	10.4%	8	Wash.	9.3%	28
Mich.	9.8%	18	W.Va.	9.7%	19
Minn.	10.8%	7	Wis.	11.1%	5
Miss.	8.7%	37	Wyo.	7.8%	46
Mo.	9.0%	34	D.C.	9.3%	(31)

Note: Data for years 1977 to present are available at [www.Tax-Foundation.org](http://www.Tax-Foundation.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 Background Paper No. 65, *Annual State-Local Tax Burden Ranking (2010)*.



Table 4

### State Business Tax Climate Index 2013

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

Table 4 (continued)

## State Business Tax Climate Index 2013

State	Overall Index Rank	Ranking on Five Component Taxes				
		Corp. Tax	Ind. Income Tax	Sales Tax	Unemp. Ins. Tax	Prop. Tax
Okla.	35	12	36	39	2	12
Ore.	13	31	32	4	37	10
Pa.	19	46	12	20	36	42
R.I.	46	42	37	25	50	46
S.C.	36	10	39	21	33	21
S.D.	2	1	1	33	35	20
Tenn.	15	14	8	43	26	41
Tex.	9	38	7	36	14	32
Utah	10	5	14	22	20	3
Vt.	47	43	47	14	22	48
Va.	27	6	38	6	38	27
Wash.	6	30	1	48	18	22
W.Va.	23	25	22	19	27	24
Wis.	43	32	46	15	23	33
Wyo.	1	1	1	12	29	35
D.C.	(44)	(35)	(36)	(42)	(24)	(48)

Note: The *State Business Tax Climate Index* is a measure of how each state's tax laws affect economic performance. A rank of 1 means the state's tax system is more favorable for business; a rank of 50 means the state's tax system is less favorable for business. Rankings do not average across to total. States without a given tax rank equally as number 1.

Source: Tax Foundation, *2013 State Business Tax Climate Index*. Snapshot date is law as of July 1, 2012.

Table 5

**State Tax Collections Per Capita,  
Fiscal Year 2011**

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$2,441	–	Mont.	\$2,316	28
Ala.	\$1,801	41	Nebr.	\$2,262	31
Alaska	\$7,708	1	Nev.	\$2,333	26
Ariz.	\$1,682	47	N.H.	\$1,761	43
Ark.	\$2,722	16	N.J.	\$3,085	12
Calif.	\$3,111	11	N.M.	\$2,401	21
Colo.	\$1,863	40	N.Y.	\$3,497	8
Conn.	\$3,754	5	N.C.	\$2,332	27
Del.	\$3,340	10	N.D.	\$5,627	2
Fla.	\$1,718	44	Ohio	\$2,181	33
Ga.	\$1,639	50	Okla.	\$2,057	37
Hawaii	\$3,548	7	Ore.	\$2,104	35
Idaho	\$2,067	36	Pa.	\$2,541	20
Ill.	\$2,290	30	R.I.	\$2,603	18
Ind.	\$2,292	29	S.C.	\$1,650	49
Iowa	\$2,368	24	S.D.	\$1,682	48
Kans.	\$2,383	23	Tenn.	\$1,761	42
Ky.	\$2,341	25	Tex.	\$1,696	45
La.	\$1,944	39	Utah	\$1,958	38
Maine	\$2,768	14	Vt.	\$4,293	4
Md.	\$2,756	15	Va.	\$2,160	34
Mass.	\$3,361	9	Wash.	\$2,566	19
Mich.	\$2,383	22	W.Va.	\$2,773	13
Minn.	\$3,557	6	Wis.	\$2,692	17
Miss.	\$2,257	32	Wyo.	\$4,347	3
Mo.	\$1,684	46			

Note: See Table 40 for average number of people per household by state.

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

Table 6

**State Revenue Per Capita,  
Fiscal Year 2011**

State	Revenue Per Capita	Rank	State	Revenue Per Capita	Rank
U.S.	\$5,323	–	Mont.	\$5,800	20
Ala.	\$4,855	37	Nebr.	\$5,113	32
Alaska	\$17,630	1	Nev.	\$3,848	49
Ariz.	\$4,195	47	N.H.	\$4,746	40
Ark.	\$5,957	16	N.J.	\$5,865	19
Calif.	\$5,634	23	N.M.	\$7,208	8
Colo.	\$4,302	45	N.Y.	\$7,660	6
Conn.	\$6,570	12	N.C.	\$4,773	39
Del.	\$8,091	5	N.D.	\$9,838	3
Fla.	\$3,974	48	Ohio	\$5,371	28
Ga.	\$3,807	50	Okla.	\$5,347	29
Hawaii	\$7,453	7	Ore.	\$5,400	27
Idaho	\$4,654	41	Pa.	\$5,459	25
Ill.	\$4,527	42	R.I.	\$6,788	11
Ind.	\$4,836	38	S.C.	\$4,893	35
Iowa	\$5,921	17	S.D.	\$5,028	33
Kans.	\$5,242	30	Tenn.	\$4,313	44
Ky.	\$5,409	26	Tex.	\$4,209	46
La.	\$5,908	18	Utah	\$4,947	34
Maine	\$6,213	14	Vt.	\$8,988	4
Md.	\$5,683	21	Va.	\$4,863	36
Mass.	\$6,832	9	Wash.	\$5,156	31
Mich.	\$5,541	24	W.Va.	\$6,818	10
Minn.	\$6,279	13	Wis.	\$5,636	22
Miss.	\$5,987	15	Wyo.	\$10,694	2
Mo.	\$4,511	43			

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. See Table 40 for average number of people per household by state.

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

Table 7

**State and Local Revenue Per Capita,  
Fiscal Year 2010**

State	Revenue Per Capita	Rank	State	Revenue Per Capita	Rank
U.S.	\$8,122	–	Mont.	\$8,170	19
Ala.	\$7,062	41	Nebr.	\$8,077	21
Alaska	\$19,867	1	Nev.	\$6,674	46
Ariz.	\$6,598	47	N.H.	\$7,341	34
Ark.	\$6,964	43	N.J.	\$9,485	7
Calif.	\$8,785	13	N.M.	\$8,656	15
Colo.	\$7,879	26	N.Y.	\$12,268	3
Conn.	\$9,243	10	N.C.	\$7,106	40
Del.	\$9,560	6	N.D.	\$10,387	4
Fla.	\$7,282	36	Ohio	\$7,717	30
Ga.	\$6,531	48	Okla.	\$7,293	35
Hawaii	\$9,026	11	Ore.	\$7,797	28
Idaho	\$6,421	49	Pa.	\$7,844	27
Ill.	\$7,522	31	R.I.	\$9,402	9
Ind.	\$7,156	38	S.C.	\$7,254	37
Iowa	\$8,593	16	S.D.	\$7,383	32
Kans.	\$8,001	24	Tenn.	\$6,392	50
Ky.	\$7,127	39	Tex.	\$6,973	42
La.	\$8,982	12	Utah	\$6,943	44
Maine	\$8,398	18	Vt.	\$9,798	5
Md.	\$8,473	17	Va.	\$7,369	33
Mass.	\$9,435	8	Wash.	\$8,073	22
Mich.	\$7,731	29	W.Va.	\$7,889	25
Minn.	\$8,750	14	Wis.	\$8,013	23
Miss.	\$8,152	20	Wyo.	\$14,380	2
Mo.	\$6,861	45	D.C.	\$17,259	(2)

Note: Revenue here refers to the Census Bureau's General Revenue classification. This measure includes revenue such as taxes, fees, licenses, and intergovernmental revenue but excludes revenue from government enterprises such as utilities and liquor stores, as well as insurance trust revenue. See Table 40 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 2010**

State	Property	General Sales	Individual Income	Corporate Income	Other Taxes (a)
U.S.	34.8%	22.4%	20.5%	3.4%	18.9%
Ala.	19.4%	29.2%	20.3%	3.2%	27.9%
Alaska	21.4%	5.5%	0.0%	10.4%	62.7%
Ariz.	37.3%	33.7%	12.3%	2.1%	14.6%
Ark.	18.3%	37.2%	22.0%	4.1%	18.4%
Calif.	31.2%	23.1%	26.4%	5.3%	14.0%
Colo.	39.1%	24.4%	20.0%	1.8%	14.8%
Conn.	42.0%	14.7%	26.9%	2.4%	14.0%
Del.	18.6%	0.0%	25.3%	4.1%	52.0%
Fla.	42.9%	30.0%	0.0%	2.7%	24.4%
Ga.	35.2%	27.7%	23.3%	2.3%	11.6%
Hawaii	21.1%	35.1%	23.2%	1.2%	19.4%
Idaho	30.1%	26.0%	24.6%	2.3%	17.0%
Ill.	43.6%	15.9%	15.8%	2.5%	22.1%
Ind.	32.8%	25.5%	23.3%	2.6%	15.9%
Iowa	34.8%	22.9%	23.0%	1.6%	17.7%
Kans.	34.4%	25.4%	23.6%	3.1%	13.5%
Ky.	21.5%	20.3%	30.4%	3.5%	24.3%
La.	20.9%	38.0%	14.2%	2.4%	24.5%
Maine	40.6%	17.0%	22.3%	3.0%	17.1%
Md.	30.1%	13.4%	35.6%	3.2%	17.7%
Mass.	38.8%	13.8%	30.3%	5.5%	11.7%
Mich.	40.3%	25.9%	16.4%	1.9%	15.4%
Minn.	30.7%	18.6%	26.5%	3.0%	21.2%
Miss.	28.2%	31.8%	15.1%	3.5%	21.4%
Mo.	30.2%	25.3%	24.3%	1.4%	18.7%
Mont.	39.8%	0.0%	22.2%	2.9%	35.1%
Nebr.	36.8%	21.7%	20.6%	2.1%	18.9%
Nev.	34.5%	28.0%	0.0%	0.0%	37.5%
N.H.	64.6%	0.0%	1.6%	10.0%	23.8%
N.J.	48.4%	15.5%	20.2%	4.0%	11.9%
N.M.	19.8%	38.8%	14.6%	1.9%	24.8%
N.Y.	32.4%	16.3%	31.2%	6.7%	13.5%
N.C.	26.2%	24.3%	27.9%	4.0%	17.6%
N.D.	19.8%	20.6%	8.7%	2.5%	48.4%
Ohio	30.0%	20.5%	27.7%	0.6%	21.1%

Table 8 (continued)

**Sources of State and Local Tax Revenue,  
Percentage of Total from Each Source,  
Fiscal Year 2010**

	Property	General Sales	Individual Income	Corporate Income	Other Taxes (a)
Okla.	21.1%	31.6%	19.5%	1.9%	25.9%
Ore.	37.6%	0.0%	37.7%	3.0%	21.6%
Pa.	30.4%	16.3%	25.4%	3.7%	24.3%
R.I.	45.6%	16.6%	18.9%	2.5%	16.4%
S.C.	35.8%	23.9%	20.3%	1.1%	18.8%
S.D.	35.9%	39.7%	0.0%	1.2%	23.3%
Tenn.	27.6%	44.0%	0.9%	4.9%	22.5%
Tex.	45.2%	29.0%	0.0%	0.0%	25.8%
Utah	27.6%	26.5%	25.3%	3.0%	17.6%
Vt.	45.8%	10.9%	16.6%	2.9%	23.9%
Va.	36.1%	14.6%	27.8%	2.5%	19.0%
Wash.	31.5%	44.3%	0.0%	0.0%	24.2%
W.Va.	21.3%	17.9%	23.5%	3.7%	33.6%
Wis.	39.5%	17.4%	23.7%	3.5%	15.9%
Wyo.	42.5%	27.8%	0.0%	0.0%	29.7%
D.C.	37.0%	17.1%	22.0%	6.5%	17.4%

(a) "Other Taxes" include excise taxes (such as those on alcohol, tobacco, motor vehicles, utilities, and licenses), severance taxes, stock transfer taxes, and estate and gift taxes.

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

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

Table 9

**Federal Aid as a Percentage  
State General Revenue,  
Fiscal Year 2011**

State	Fed. Aid as % State Gen. Rev.	Rank	State	Fed. Aid as % State Gen. Rev.	Rank
U.S.	35.9%	—	Mont.	41.9%	8
Ala.	38.2%	19	Nebr.	36.2%	26
Alaska	24.0%	50	Nev.	27.1%	46
Ariz.	45.7%	3	N.H.	34.5%	30
Ark.	36.2%	26	N.J.	28.6%	43
Calif.	32.4%	37	N.M.	42.6%	7
Colo.	32.1%	38	N.Y.	40.4%	10
Conn.	27.9%	45	N.C.	35.0%	29
Del.	25.9%	49	N.D.	26.0%	48
Fla.	36.9%	23	Ohio	38.9%	15
Ga.	41.1%	9	Okla.	39.0%	14
Hawaii	28.6%	43	Ore.	36.6%	24
Idaho	38.2%	19	Pa.	34.3%	33
Ill.	33.7%	34	R.I.	38.3%	17
Ind.	34.5%	30	S.C.	38.1%	21
Iowa	38.9%	15	S.D.	45.6%	4
Kans.	32.9%	35	Tenn.	44.0%	6
Ky.	38.3%	17	Tex.	40.0%	11
La.	46.5%	2	Utah	31.6%	39
Maine	39.3%	13	Vt.	36.2%	26
Md.	34.4%	32	Va.	26.8%	47
Mass.	31.5%	40	Wash.	31.3%	41
Mich.	36.4%	25	W.Va.	37.5%	22
Minn.	29.4%	42	Wis.	32.8%	36
Miss.	49.0%	1	Wyo.	39.6%	12
Mo.	44.4%	5	D.C.	38.0%	(22)

Note: Figures are calculated by dividing each state's "Intergovernmental Revenue" into its "General Revenue." "General Revenue" includes all tax revenue but excludes utility revenue, liquor store revenue, and investment income from state pension funds. D.C. figure is Fiscal Year 2010.

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



Table 10

**Federal Income Tax Payments  
by Income Percentile,  
2010**

Income Percentile	Income Taxes Paid (\$ millions)	Group's Share of Total AGI	Share of Income Taxes	Income Tax Rate
All Taxpayers	\$949,144	100.0%	100.0%	11.8%
Top 1%	\$354,810	18.9%	37.4%	23.4%
Top 5%	\$560,649	33.8%	59.1%	20.6%
Top 10%	\$670,319	45.2%	70.6%	18.5%
Top 25%	\$826,796	67.6%	87.1%	15.2%
Top 50%	\$926,782	88.3%	97.6%	13.1%
Bottom 50%	\$22,363	11.7%	2.4%	2.4%

Note: There are 135,033,492 total federal income tax filers, excluding dependent filers. Total Adjusted Gross Income (AGI) is \$8,039,779,000,000. The top 1% of earners make above \$369,691; the top 5% make above \$161,579; the top 10% make above \$116,623; the top 25% make above \$69,126; and the top 50% make above \$34,338.

Source: Tax Foundation, *Summary of Latest Federal Individual Income Tax Data* (2012).

Table 11

### Selected Federal Rates, 2013

Rates	Brackets	Rates	Brackets
<b>Individual Income Tax</b>		<b>Social Security and Medicare Payroll Tax (b)</b>	
<b>Married Filing Jointly (a)</b>		15.3%	> \$0
10%	> \$0	2.9%	> \$113,700
15%	> \$17,850	3.8%	> \$200,000
25%	> \$72,500		
28%	> \$146,400		
33%	> \$223,050		
35%	> \$398,350		
39.6%	> \$450,000		
<b>Single</b>		<b>Corporate Income Tax</b>	
10%	> \$0	15%	> \$0
15%	> \$8,925	25%	> \$50,000
25%	> \$36,250	34%	> \$75,000
28%	> \$87,850	39%	> \$100,000
33%	> \$183,250	34%	> \$335,000
35%	> \$398,350	35%	> \$10,000,000
39.6%	> \$400,000	38%	> \$15,000,000
		35%	> \$18,333,333
<b>Head of Household</b>		<b>Item</b>	<b>Tax Rate</b>
10%	> \$0	Gasoline	18.4¢/gal.
15%	> \$12,750	Distilled Spirits	\$13.50/proof gal.
25%	> \$48,600	Wine	\$1.07/gal.
28%	> \$125,450	Beer	\$18/barrel
33%	> \$203,050	Cigarettes	\$1.0066/pack
35%	> \$398,350	Cigars	\$50.33/1000 cigars
39.6%	> \$425,000	Pipe Tobacco	\$2.8311/lb.
		Pistols & Revolvers	10%
		Other Firearms	11%
		Ammunition	11%
		Indoor Tanning	10%

(a) Bracket widths for filers who are married filing separately are half those of married filing jointly.

(b) These are total payroll tax rates. The social security tax is split evenly between employer and employee (6.2% each) for all income up to \$113,700. The 1.45% Medicare tax is levied on both employers and employees on all income. The additional Medicare tax of 0.9% is levied only on employees with wages and compensation exceeding \$200,000.

Source: Internal Revenue Service; Commerce Clearing House; American Petroleum Institute; Alcohol and Tobacco Tax and Trade Bureau; Tax Foundation.

Table 12

**State Individual Income Tax Rates  
as of January 1, 2013**

State	Rates	Brackets(a)	State	Rates	Brackets(a)
Ala.	2.0%	> \$0	Fla.	None	
(f, g)	4.0%	> \$500	Ga.	1.0%	> \$0
	5.0%	> \$3,000		2.0%	> \$750
Alaska	None			3.0%	> \$2,250
Ariz.	2.59%	> \$0		4.0%	> \$3,750
	2.88%	> \$10,000		5.0%	> \$5,250
	3.36%	> \$25,000		6.0%	> \$7,000
	4.24%	> \$50,000	Hawaii	1.4%	> \$0
	4.54%	> \$150,000		3.2%	> \$2,400
Ark.	1.0%	> \$0		5.5%	> \$4,800
(a, d, e)	2.5%	> \$4,099		6.4%	> \$9,600
	3.5%	> \$8,199		6.8%	> \$14,400
	4.5%	> \$12,199		7.2%	> \$19,200
	6.0%	> \$20,399		7.6%	> \$24,000
	7.0%	> \$33,999		7.9%	> \$36,000
Calif.	1.0%	> \$0		8.25%	> \$48,000
(a, e)	2.0%	> \$7,455		9.0%	> \$150,000
	4.0%	> \$17,676		10.0%	> \$175,000
	6.0%	> \$27,897		11.0%	> \$200,000
	8.0%	> \$38,726	Idaho	1.6%	> \$0
	9.3%	> \$48,942	(a, e)	3.6%	> \$1,380
	10.3%	> \$250,000		4.1%	> \$2,760
	11.3%	> \$300,000		5.1%	> \$4,140
	12.3%	> \$500,000		6.1%	> \$5,520
	13.3%	> \$1,000,000		7.1%	> \$6,900
Colo.	4.63% of federal taxable income			7.4%	> \$10,350
Conn.	3.0%	> \$0	Ill.	5% of federal adjusted gross income with modification	
	5.0%	> \$10,000			
	5.5%	> \$50,000	Ind. (g)	3.4% of federal adjusted gross income with modification	
	6.0%	> \$100,000			
	6.5%	> \$200,000			
	6.7%	> \$250,000			
Del.	2.20%	> \$2,000			
(g)	3.90%	> \$5,000			
	4.80%	> \$10,000			
	5.20%	> \$20,000			
	5.55%	> \$25,000			
	6.75%	> \$60,000			

Table 12 (continued)

**State Individual Income Tax Rates  
as of January 1, 2013**

State	Rates	Brackets(a)	State	Rates	Brackets(a)
Iowa	0.36%	> \$0	Miss.	3.0%	> \$0
(e, f, g)	0.72%	> \$1,494		4.0%	> \$5,000
	2.43%	> \$2,988		5.0%	> \$10,000
	4.50%	> \$5,976	Mo. (f, g)	1.5%	> \$0
	6.12%	> \$13,446		2.0%	> \$1,000
	6.48%	> \$22,410		2.5%	> \$2,000
	6.80%	> \$29,880		3.0%	> \$3,000
	7.92%	> \$44,820		3.5%	> \$4,000
	8.98%	> \$67,230		4.0%	> \$5,000
Kans.	3.00%	> \$0		4.5%	> \$6,000
	4.90%	> \$15,000		5.0%	> \$7,000
Ky. (g)	2.0%	> \$0		5.5%	> \$8,000
	3.0%	> \$3,000		6.0%	> \$9,000
	4.0%	> \$4,000	Mont.	1.0%	> \$0
	5.0%	> \$5,000	(a, e, f)	2.0%	> \$2,700
	5.8%	> \$8,000		3.0%	> \$4,800
	6.0%	> \$75,000		4.0%	> \$7,300
La. (f)	2.0%	> \$0		5.0%	> \$9,900
	4.0%	> \$12,500		6.0%	> \$12,700
	6.0%	> \$50,000		6.9%	> \$16,400
Maine (e)	6.50%	> \$5,200	Nebr.	2.46%	> \$0
	7.95%	> \$20,900		3.51%	> \$2,400
Md. (g)	2.00%	> \$0		5.01%	> \$17,500
	3.00%	> \$1,000		6.84%	> \$27,000
	4.00%	> \$2,000	Nev.	None	
	4.75%	> \$3,000	N.H. (b)	5.0%	> \$0
	5.00%	> \$100,000	N.J.	1.40%	> \$0
	5.25%	> \$120,000		1.75%	> \$20,000
	5.50%	> \$150,000		3.50%	> \$35,000
	5.75%	> \$250,000		5.525%	> \$40,000
Mass.	5.25%	> \$0		6.37%	> \$75,000
Mich. (g)	4.25% of federal adjusted gross income with modification			8.97%	> \$500,000
Minn. (e)	5.35%	> \$0	N.M.	1.7%	> \$0
	7.05%	> \$24,270		3.2%	> \$5,500
	7.85%	> \$79,730		4.7%	> \$11,000
				4.9%	> \$16,000

Table 12 (continued)

**State Individual Income Tax Rates  
as of January 1, 2013**

State	Rates	Brackets(a)	State	Rates	Brackets(a)
N.Y.	4.00%	> \$0	R.I. (e)	3.75%	> \$0
(g, h)	4.50%	> \$8,200		4.75%	> \$58,600
	5.25%	> \$11,300		5.99%	> \$133,250
	5.90%	> \$13,350	S.C. (e)	3%	> \$2,850
	6.45%	> \$20,550		4%	> \$5,700
	6.65%	> \$77,150		5%	> \$8,550
	6.85%	> \$205,850		6%	> \$11,400
	8.82%	> \$1,029,250		7%	> \$14,250
N.C.	6.00%	> \$0	S.D.	None	
	7.00%	> \$12,750	Tenn. (b)	6%	> \$0
	7.75%	> \$60,000	Tex.	None	
N.D. (e)	1.51%	> \$0	Utah	5%	> \$0
	2.82%	> \$36,250	Vt. (e)	3.55%	> \$0
	3.13%	> \$87,850		6.80%	> \$36,250
	3.63%	> \$183,250		7.80%	> \$87,850
	3.99%	> \$398,350		8.80%	> \$183,250
Ohio	0.587%	> \$0		8.95%	> \$398,350
(a, e, g)	1.174%	> \$5,200	Va.	2.00%	> \$0
	2.348%	> \$10,400		3.00%	> \$3,000
	2.935%	> \$15,650		5.00%	> \$5,000
	3.521%	> \$20,900		5.75%	> \$17,000
	4.109%	> \$41,700	Wash.	None	
	4.695%	> \$83,350	W.Va.	3.0%	> \$0
	5.451%	> \$104,250		4.0%	> \$10,000
	5.925%	> \$208,500		4.5%	> \$25,000
Okla.	0.5%	> \$0		6.0%	> \$40,000
	1.0%	> \$1,000		6.5%	> \$60,000
	2.0%	> \$2,500	Wis. (e)	4.60%	> \$0
	3.0%	> \$3,750		6.15%	> \$10,750
	4.0%	> \$4,900		6.50%	> \$21,490
	5.0%	> \$7,200		6.75%	> \$161,180
	5.25%	> \$8,700		7.75%	> \$236,600
Ore.	5.0%	> \$0	Wyo.	None	
(e, f, g)	7.0%	> \$3,250	D.C.	4%	> \$0
	9.0%	> \$8,150		6%	> \$10,000
	9.9%	> \$125,000		8.5%	> \$40,000
Pa. (g)	3.07%	> \$0		8.95%	> \$350,000

Table 12 (continued)

**State Individual Income Tax Rates  
as of January 1, 2013**

- (a) 2013 rates but 2012 brackets. 2013 brackets were not available as of press time.
- (b) Tax applies to interest and dividend income only.
- (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; 0.09% in Ala; 0.16% in Del.; 0.64% in Ind.; 0.08% in Iowa.; 0.74% in Ky.; 1.57% in Md.; 0.13% in Mich.; 0.14% in Mo.; 0.85% in N.Y.; 1.06% in Ohio; 0.01% in Ore.; and 0.78% in Pa (weighted local rates are from Tax Foundation, 2013 *State Business Tax Climate Index*).
- (h) New York has a “tax benefit recapture,” by which many taxpayers with income above \$100,000 pay their top tax rate on all of their income, not just on the amount above the bracket threshold.

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 6.86% bracket, which is effective at \$300,000. 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.

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

Table 13

**State Individual Income Tax Collections  
Per Capita,  
Fiscal Year 2011**

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$835	–	Mont.	\$817	24
Ala.	\$583	37	Nebr.	\$937	16
Alaska (a)	\$0	44	Nev. (a)	\$0	44
Ariz.	\$444	41	N.H. (b)	\$63	42
Ark.	\$775	27	N.J.	\$1,205	7
Calif.	\$1,346	6	N.M.	\$514	39
Colo.	\$893	20	N.Y.	\$1,864	1
Conn.	\$1,808	2	N.C.	\$1,027	13
Del.	\$1,065	12	N.D.	\$638	34
Fla. (a)	\$0	44	Ohio	\$764	29
Ga.	\$784	25	Okla.	\$632	35
Hawaii	\$911	18	Ore.	\$1,425	4
Idaho	\$741	31	Pa.	\$772	28
Ill.	\$873	22	R.I.	\$966	14
Ind.	\$705	32	S.C.	\$624	36
Iowa	\$933	17	S.D. (a)	\$0	44
Kans.	\$950	15	Tenn. (b)	\$30	43
Ky.	\$784	26	Tex. (a)	\$0	44
La.	\$527	38	Utah	\$822	23
Maine	\$1,070	11	Vt.	\$888	21
Md.	\$1,144	9	Va.	\$1,182	8
Mass.	\$1,765	3	Wash. (a)	\$0	44
Mich.	\$647	33	W.Va.	\$898	19
Minn.	\$1,404	5	Wis.	\$1,128	10
Miss.	\$487	40	Wyo. (a)	\$0	44
Mo.	\$755	30			

(a) State does not tax wage income.

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

Note: See Table 40 for average number of people per household by state.

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

Table 14

**State and Local Individual Income  
Tax Collections Per Capita,  
Fiscal Year 2010**

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$845	–	Mont.	\$724	30
Ala.	\$565	37	Nebr.	\$832	23
Alaska (a)	\$0	45	Nev. (a)	\$0	45
Ariz.	\$379	42	N.H. (b)	\$63	43
Ark.	\$719	31	N.J.	\$1,176	9
Calif.	\$1,229	7	N.M.	\$466	39
Colo.	\$816	25	N.Y.	\$2,196	1
Conn.	\$1,617	4	N.C.	\$961	18
Del.	\$1,013	15	N.D.	\$454	41
Fla. (a)	\$0	45	Ohio	\$1,044	13
Ga.	\$726	29	Okla.	\$595	34
Hawaii	\$1,127	10	Ore.	\$1,294	6
Idaho	\$684	32	Pa.	\$1,053	12
Ill.	\$664	33	R.I.	\$864	21
Ind.	\$838	22	S.C.	\$579	36
Iowa	\$903	20	S.D. (a)	\$0	45
Kans.	\$946	19	Tenn. (b)	\$27	44
Ky.	\$967	17	Tex. (a)	\$0	45
La.	\$506	38	Utah	\$765	28
Maine	\$981	16	Vt.	\$782	26
Md.	\$1,737	3	Va.	\$1,086	11
Mass.	\$1,549	5	Wash. (a)	\$0	45
Mich.	\$594	35	W.Va.	\$822	24
Minn.	\$1,219	8	Wis.	\$1,020	14
Miss.	\$456	40	Wyo. (a)	\$0	45
Mo.	\$772	27	D.C.	\$1,850	(1)

(a) State does not tax wage income.

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

Note: See Table 40 for average number of people per household by state.

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



Table 15

**State Corporate Income Tax Rates  
as of January 1, 2013**

State	Rates	Brackets	State	Rates	Brackets
Ala.	6.5%	> \$0		6.0%	> \$100,000
Alaska	1.0%	> \$0	La.	4.0%	> \$0
	2.0%	> \$10,000		5.0%	> \$25,000
	3.0%	> \$20,000		6.0%	> \$50,000
	4.0%	> \$30,000		7.0%	> \$100,000
	5.0%	> \$40,000		8.0%	> \$200,000
	6.0%	> \$50,000	Maine	3.50%	> \$0
	7.0%	> \$60,000		7.93%	> \$25,000
	8.0%	> \$70,000		8.33%	> \$75,000
	9.0%	> \$80,000		8.93%	> \$250,000
	9.4%	> \$90,000	Md.	8.25%	> \$0
Ariz. (a)	6.968%	> \$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.	3.0%	> \$0
	5.0%	> \$11,000		4.0%	> \$5,000
	6.0%	> \$25,000		5.0%	> \$10,000
	6.5%	> \$100,000	Mo.	6.25%	> \$0
Calif.	8.84%	> \$0	Mont.	6.75%	> \$0
Colo.	4.63%	> \$0	Nebr.	5.58%	> \$0
Conn. (b)	9.0%	> \$0		7.81%	> \$100,000
Del. (c)	8.7%	> \$0	Nev.	None	
Fla.	5.5%	> \$0	N.H.	8.5%	> \$0
Ga.	6.0%	> \$0	N.J. (f)	9.0%	> \$100,000
Hawaii	4.4%	> \$0	N.M.	4.8%	> \$0
	5.4%	> \$25,000		6.4%	> \$500,000
	6.4%	> \$100,000		7.6%	> \$1,000,000
Idaho	7.4%	> \$0	N.Y.	7.1%	> \$0
Ill. (d)	9.5%	> \$0	N.C.	6.9%	> \$0
Ind. (e)	8.0%	> \$0	N.D.	1.68%	> \$0
Iowa	6.0%	> \$0		4.23%	> \$25,000
	8.0%	> \$25,000		5.15%	> \$50,000
	10.0%	> \$100,000	Ohio (c)		
	12.0%	> \$250,000	Okla.	6.0%	> \$0
Kans.	4.0%	> \$0	Ore.	6.6%	> \$0
	7.0%	> \$50K		7.6%	> \$10M
Ky.	4.0%	> \$0	Pa.	9.99%	> \$0
	5.0%	> \$50,000			

Table 15 (continued)

**State Corporate Income Tax Rates  
as of January 1, 2013**

State	Rates	Brackets	
R.I.	9.0%	>	\$0
S.C.	5.0%	>	\$0
S.D.	None		
Tenn.	6.5%	>	\$0
Tex. (c)			
Utah	5.0%	>	\$0
Vt.	6.0%	>	\$0
	7.0%	>	\$10,000
	8.5%	>	\$25,000
Va. (c)	6.0%	>	\$0
Wash. (c)			
W.Va. (g)	7.0%	>	\$0
Wis.	7.9%	>	\$0
Wyo.	None		
D.C.	9.975%	>	\$0

- (a) Arizona's rate is scheduled to decrease to 6.5% in 2014.
- (b) Rate includes a 20% surtax, which effectively increases the rate from 7.5% to 9%. Surtax is required by businesses with at least \$100 million annual gross income.
- (c) 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 21 for more information. Delaware and Virginia have a gross receipts tax in addition to the corporate income tax.
- (d) Illinois's rate includes two separate corporate income taxes, one at a 7% rate and one at a 2.5% rate.
- (e) The tax rate in Indiana will decrease to 7.5% on July 1, 2013.
- (f) Corporations with entire net income greater than \$100,000 pay 9% on all taxable income, companies with entire net income greater than \$50,000 and less than or equal to \$100,000 pay 7.5% on all taxable income, and companies with entire net income less than or equal to \$50,000 pay 6.5% on all taxable income.
- (g) West Virginia's rate is scheduled to decrease in 2014 subject to a reserve requirement.

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. Some states impose special rates on financial institutions.

Source: State tax statutes, forms, and instructions; Tax Foundation.

Table 16

**State Corporate Income Tax Collections  
Per Capita,  
Fiscal Year 2011**

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$129	–	Mont.	\$125	21
Ala.	\$63	40	Nebr.	\$84	35
Alaska	\$1,003	1	Nev. (a)	\$0	47
Ariz.	\$87	33	N.H.	\$443	2
Ark.	\$129	20	N.J.	\$252	6
Calif.	\$256	5	N.M.	\$111	26
Colo.	\$75	37	N.Y.	\$207	8
Conn.	\$188	10	N.C.	\$114	25
Del.	\$357	3	N.D.	\$236	7
Fla.	\$99	30	Ohio	\$21	45
Ga.	\$69	39	Okla.	\$94	31
Hawaii	\$50	42	Ore.	\$122	22
Idaho	\$108	28	Pa.	\$155	15
Ill.	\$144	17	R.I.	\$141	18
Ind.	\$110	27	S.C.	\$46	43
Iowa	\$82	36	S.D.	\$19	46
Kans.	\$86	34	Tenn.	\$167	12
Ky.	\$119	24	Tex. (b)	\$0	47
La.	\$43	44	Utah	\$89	32
Maine	\$157	14	Vt.	\$168	11
Md.	\$134	19	Va.	\$99	29
Mass.	\$294	4	Wash. (a)	\$0	47
Mich.	\$73	38	W.Va.	\$166	13
Minn.	\$188	9	Wis.	\$149	16
Miss.	\$119	23	Wyo. (a)	\$0	47
Mo.	\$54	41			

(a) No corporate income tax.

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

Note: See Table 40 for average number of people per household by state.

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

Table 17

**State and Local Corporate  
Income Tax Collections Per Capita,  
Fiscal Year 2010**

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$139	–	Mont.	\$94	28
Ala.	\$90	30	Nebr.	\$85	33
Alaska	\$910	1	Nev. (a)	\$0	47
Ariz.	\$65	37	N.H.	\$380	3
Ark.	\$132	16	N.J.	\$233	6
Calif.	\$245	5	N.M.	\$61	40
Colo.	\$72	34	N.Y.	\$469	2
Conn.	\$142	12	N.C.	\$136	15
Del.	\$164	7	N.D.	\$132	18
Fla.	\$96	27	Ohio	\$23	46
Ga.	\$71	35	Okla.	\$58	42
Hawaii	\$59	41	Ore.	\$104	25
Idaho	\$63	39	Pa.	\$152	9
Ill.	\$106	24	R.I.	\$116	21
Ind.	\$92	29	S.C.	\$32	45
Iowa	\$63	38	S.D.	\$38	44
Kans.	\$124	20	Tenn.	\$142	11
Ky.	\$111	22	Tex. (b)	\$0	47
La.	\$87	32	Utah	\$89	31
Maine	\$132	17	Vt.	\$136	14
Md.	\$155	8	Va.	\$99	26
Mass.	\$281	4	Wash. (a)	\$0	47
Mich.	\$70	36	W.Va.	\$128	19
Minn.	\$136	13	Wis.	\$150	10
Miss.	\$107	23	Wyo. (a)	\$0	47
Mo.	\$45	43	D.C.	\$549	(1)

(a) No corporate income tax.

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

Note: See Table 40 for average number of people per household by state.

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

Table 18

**State and Local Sales Tax Rates  
as of January 1, 2013**

State	State Tax Rate	Rank	Avg. Local Tax Rate(a)	Combined Rate	Rank
Ala.	4.00%	38	4.45%	8.45%	8
Alaska	None	46	1.69%	1.69%	46
Ariz.	6.60%	9	2.56%	9.16%	2
Ark.	6.00%	16	2.61%	8.61%	6
Calif. (b)	7.50%	1	0.88%	8.38%	9
Colo.	2.90%	45	4.49%	7.39%	15
Conn.	6.35%	11	None	6.35%	31
Del.	None	46	None	None	47
Fla.	6.00%	16	0.62%	6.62%	29
Ga.	4.00%	38	2.99%	6.99%	22
Hawaii (c)	4.00%	38	0.35%	4.35%	45
Idaho	6.00%	16	0.02%	6.02%	36
Ill.	6.25%	13	1.88%	8.13%	12
Ind.	7.00%	2	None	7.00%	20
Iowa	6.00%	16	0.82%	6.82%	25
Kans.	6.30%	12	1.95%	8.25%	10
Ky.	6.00%	16	None	6.00%	37
La.	4.00%	38	4.87%	8.87%	3
Maine	5.00%	31	None	5.00%	43
Md.	6.00%	16	None	6.00%	37
Mass.	6.25%	13	None	6.25%	33
Mich.	6.00%	16	None	6.00%	37
Minn.	6.875%	7	0.29%	7.16%	17
Miss.	7.00%	2	0.004%	7.00%	19
Mo.	4.225%	37	3.23%	7.46%	14
Mont. (d)	None	46	None	None	47
Nebr.	5.50%	28	1.28%	6.78%	27
Nev.	6.85%	8	1.08%	7.93%	13
N.H.	None	46	None	None	47
N.J. (e)	7.00%	2	-0.03%	6.97%	23
N.M. (c)	5.125%	30	2.13%	7.26%	16
N.Y.	4.00%	38	4.48%	8.48%	7
N.C.	4.75%	35	2.12%	6.87%	24
N.D.	5.00%	31	1.52%	6.52%	30
Ohio	5.50%	28	1.30%	6.80%	26

Table 18 (continued)

**State and Local Sales Tax Rates  
as of January 1, 2013**

State	State Tax Rate	Rank	Avg. Local Tax Rate(a)	Combined Rate	Rank
Okla.	4.50%	36	4.17%	8.67%	5
Ore.	None	46	None	None	47
Pa.	6.00%	16	0.34%	6.34%	32
R.I.	7.00%	2	None	7.00%	20
S.C.	6.00%	16	1.08%	7.08%	18
S.D. (c)	4.00%	38	1.82%	5.82%	40
Tenn.	7.00%	2	2.44%	9.44%	1
Tex.	6.25%	13	1.89%	8.14%	11
Utah (b)	5.95%	27	0.72%	6.67%	28
Vt.	6.00%	16	0.14%	6.14%	34
Va. (b)	5.00%	31	None	5.00%	43
Wash.	6.50%	10	2.36%	8.86%	4
W.Va.	6.00%	16	0.04%	6.04%	35
Wis.	5.00%	31	0.43%	5.43%	41
Wyo.	4.00%	38	1.34%	5.34%	42
D.C.	6.00%	(16)	None	6.00%	(37)

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

(b) Three states collect a separate, uniform "local" add-on sales tax: California (1%), Utah (1.25%), Virginia (1%). We include these in their state sales tax.

(c) The sales taxes in Hawaii, New Mexico, and South Dakota have broad bases that include many services, so their rates are not strictly comparable to other states.

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

(e) Some counties in New Jersey are not subject to the statewide sales tax rate and collect a local rate of 3.5%. Their average local rate is represented as a negative.

Note: Some states levy gross receipts taxes in addition to sales taxes. See Table 21 for information on gross receipts taxes.

Source: Sales Tax Clearinghouse: Tax Foundation.

Table 19

**State General Sales Tax Collections  
Per Capita,  
Fiscal Year 2011**

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$755	–	Mont. (a)	\$0	46
Ala.	\$454	43	Nebr.	\$754	22
Alaska (a)	\$0	46	Nev.	\$1,080	5
Ariz.	\$692	28	N.H. (a)	\$0	46
Ark.	\$934	12	N.J.	\$924	13
Calif.	\$826	19	N.M. (b)	\$907	15
Colo.	\$428	45	N.Y.	\$596	37
Conn.	\$909	14	N.C.	\$644	34
Del. (a)	\$0	46	N.D.	\$1,143	4
Fla.	\$1,021	6	Ohio	\$673	29
Ga.	\$520	40	Okla.	\$577	39
Hawaii (b)	\$1,823	1	Ore. (a)	\$0	46
Idaho	\$752	23	Pa.	\$703	27
Ill.	\$577	38	R.I.	\$784	20
Ind.	\$964	10	S.C.	\$600	36
Iowa	\$730	25	S.D. (b)	\$985	8
Kans.	\$868	17	Tenn.	\$970	9
Ky.	\$665	31	Tex.	\$856	18
La.	\$617	35	Utah	\$659	32
Maine	\$761	21	Vt.	\$520	41
Md.	\$671	30	Va.	\$429	44
Mass.	\$749	24	Wash.	\$1,559	2
Mich.	\$960	11	W.Va.	\$652	33
Minn.	\$874	16	Wis.	\$721	26
Miss.	\$986	7	Wyo.	\$1,523	3
Mo.	\$495	42			

(a) No state-level general sales tax.

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

Note: May include gross receipts taxes in some states.

See Table 40 for average number of people per household by state.

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

Table 20

**State and Local General Sales Tax Collections  
Per Capita,  
Fiscal Year 2010**

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$925	–	Mont.	\$0	47
Ala.	\$814	29	Nebr.	\$878	25
Alaska	\$484	46	Nev.	\$1,054	13
Ariz.	\$1,037	14	N.H.	\$0	47
Ark.	\$1,214	8	N.J.	\$900	23
Calif.	\$1,073	10	N.M.	\$1,240	7
Colo.	\$997	17	N.Y.	\$1,146	9
Conn.	\$881	24	N.C.	\$837	28
Del.	\$0	47	N.D.	\$1,068	11
Fla.	\$1,054	12	Ohio	\$773	32
Ga.	\$862	26	Okla.	\$963	18
Hawaii	\$1,709	3	Ore.	\$0	47
Idaho	\$721	36	Pa.	\$679	39
Ill.	\$666	40	R.I.	\$758	33
Ind.	\$918	21	S.C.	\$683	38
Iowa	\$901	22	S.D.	\$1,262	6
Kans.	\$1,019	15	Tenn.	\$1,268	5
Ky.	\$645	42	Tex.	\$1,003	16
La.	\$1,358	4	Utah	\$803	31
Maine	\$745	35	Vt.	\$513	45
Md.	\$652	41	Va.	\$572	44
Mass.	\$708	37	Wash.	\$1,770	1
Mich.	\$936	20	W.Va.	\$625	43
Minn.	\$856	27	Wis.	\$746	34
Miss.	\$961	19	Wyo.	\$1,719	2
Mo.	\$804	30	D.C.	\$1,438	(4)

Note: Revenue may include gross receipts taxes in some states. See Table 40 for average number of people per household by state.

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



Table 21

**State Gross Receipts Taxes  
as of January 1, 2013**

State	Name of Tax	Range of Rates
Del.	Manufacturers' & Merchants' License Tax	0.1006% - 0.7543%
Ohio	Commercial Activities Tax (CAT)	0.26%
Tex.	Margin Tax	0.5% - 1.0%
Va. (a)	Business/Professional/ Occupational License Tax (BPOL)	0.03% - 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.

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.

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

Table 22

**State Gasoline Tax Rates  
as of January 1, 2013 (Cents Per Gallon)**

State	Excise Tax	Other Taxes and Fees	Total	Rank
Ala.	16.0	4.9	20.9	37
Alaska	8.0	0.0	8.0	50
Ariz.	18.0	1.0	19.0	42
Ark.	21.5	0.3	21.8	35
Calif.	36.0	12.7	48.7	2
Colo.	22.0	0.0	22.0	33
Conn.	25.0	20.0	45.0	4
Del.	23.0	0.0	23.0	31
Fla.	4.0	31.5	35.5	10
Ga.	7.5	21.0	28.5	20
Hawaii	17.0	30.1	47.1	3
Idaho	25.0	0.0	25.0	25
Ill.	19.0	20.1	39.1	5
Ind.	18.0	20.0	38.0	7
Iowa	21.0	1.0	22.0	33
Kans.	24.0	1.0	25.0	25
Ky.	28.5	1.4	29.9	18
La.	20.0	0.0	20.0	38
Maine	30.0	1.5	31.5	16
Md.	23.5	0.0	23.5	29
Mass.	21.0	2.5	23.5	29
Mich.	19.0	19.7	38.7	6
Minn.	28.5	0.1	28.6	19
Miss.	18.0	0.8	18.8	44
Mo.	17.0	0.3	17.3	45
Mont.	27.0	0.8	27.8	22
Nebr.	24.6	0.9	25.5	24
Nev.	23.0	10.1	33.1	12
N.H.	18.0	1.6	19.6	41
N.J.	10.5	4.0	14.5	48
N.M.	17.0	1.9	18.9	43
N.Y.	8.1	42.6	50.6	1
N.C.	37.5	0.3	37.8	8
N.D.	23.0	0.0	23.0	31
Ohio	28.0	0.0	28.0	21

Table 22 (continued)

**State Gasoline Tax Rates  
as of January 1, 2013 (Cents Per Gallon)**

State	Excise Tax	Other Taxes and Fees	Total	Rank
Okla.	16.0	1.0	17.0	46
Ore.	30.0	1.0	31.0	17
Pa.	12.0	20.3	32.3	15
R.I.	32.0	1.0	33.0	13
S.C.	16.0	0.8	16.8	47
S.D.	22.0	2.0	24.0	28
Tenn.	20.0	1.4	21.4	36
Tex.	20.0	0.0	20.0	38
Utah	24.5	0.0	24.5	27
Vt.	19.0	7.7	26.7	23
Va.	17.5	2.4	19.9	40
Wash.	37.5	0.0	37.5	9
W.Va.	21.8	12.9	34.7	11
Wis.	30.9	2.0	32.9	14
Wyo.	13.0	1.0	14.0	49
D.C.	23.5	0.0	23.5	(29)

Note: The American Petroleum Institute (API) has developed a methodology for determining the average tax rate on a gallon of fuel. Rates may include any of the following: excise taxes, environmental fees, storage tank taxes, general sales tax, and other fees or taxes. 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, CT, GA, IL, IN, MI, NY.

Source: American Petroleum Institute.

Table 23

**Share of State & Local Road Spending Covered  
by State & Local Tolls, User Fees, and Gasoline  
Taxes, Fiscal Year 2010**

State	Tolls & User Fees	Rank	Gasoline Taxes	Total, Tolls, User Fees, & Gas Taxes	Rank
U.S.	7.8%	–	24.3%	32.1%	–
Ala.	0.4%	40	30.2%	30.6%	24
Alaska	3.6%	22	1.7%	5.2%	50
Ariz.	0.9%	36	30.2%	31.0%	22
Ark.	1.6%	30	36.7%	38.3%	12
Calif.	3.6%	22	19.1%	22.7%	39
Colo.	6.6%	14	24.1%	30.6%	24
Conn.	0.1%	48	31.1%	31.2%	21
Del.	41.4%	1	17.8%	59.3%	1
Fla.	14.1%	6	35.6%	49.7%	2
Ga.	0.8%	37	24.8%	25.6%	34
Hawaii	0.5%	39	20.6%	21.2%	42
Idaho	2.3%	26	23.7%	26.0%	32
Ill.	8.3%	12	18.4%	26.8%	30
Ind.	0.3%	43	27.8%	28.2%	29
Iowa	0.4%	40	19.0%	19.4%	46
Kans.	5.0%	16	24.8%	29.8%	27
Ky.	0.3%	43	28.9%	29.2%	28
La.	1.6%	30	20.3%	22.0%	40
Maine	13.8%	7	28.8%	42.7%	6
Md.	11.4%	8	23.2%	34.6%	16
Mass.	15.7%	5	25.8%	41.5%	8
Mich.	3.2%	24	26.7%	29.9%	26
Minn.	1.1%	34	22.5%	23.6%	36
Miss.	0.1%	48	23.6%	23.6%	36
Mo.	0.3%	43	22.6%	22.9%	38
Mont.	1.5%	32	22.2%	23.7%	35
Nebr.	2.5%	25	24.2%	26.7%	19
Nev.	0.7%	38	25.6%	26.4%	31
N.H.	22.0%	4	20.0%	42.0%	7
N.J.	36.1%	2	13.3%	49.5%	3
N.M.	1.1%	34	18.5%	19.6%	45
N.Y.	28.7%	3	15.1%	43.8%	5
N.C.	0.3%	43	45.8%	46.0%	4
N.D.	1.5%	32	18.6%	20.0%	44
Ohio	5.0%	16	36.2%	41.2%	9

Table 23 (continued)

**Share of State & Local Road Spending Covered  
by State & Local Tolls, User Fees & Gasoline  
Taxes, Fiscal Year 2010**

State	Tolls & User Fees	Rank	Gasoline Taxes	Total, Tolls, User Fees & Gas Taxes	Rank
Okla.	8.5%	11	17.2%	25.7%	33
Ore.	2.2%	27	19.6%	21.8%	41
Pa.	9.4%	10	23.6%	33.0%	18
R.I.	4.4%	19	31.3%	35.7%	15
S.C.	4.6%	18	31.9%	36.5%	14
S.D.	0.4%	40	16.0%	16.4%	48
Tenn.	0.1%	48	36.6%	36.7%	13
Tex.	9.6%	9	29.3%	38.9%	11
Utah	1.7%	29	18.5%	20.2%	43
Vt.	0.3%	43	18.9%	19.2%	47
Va.	4.1%	20	27.5%	31.5%	20
Wash.	5.7%	15	27.8%	33.5%	17
W.Va.	7.5%	13	31.6%	39.1%	10
Wis.	3.7%	21	27.0%	30.7%	23
Wyo.	1.9%	28	3.4%	5.3%	49
D.C.	0.0%	(51)	4.0%	4.0%	(51)

Source: Tax Foundation calculations from U.S. Census Bureau, State and Local Government Finance and Federal Highway Administration data.

Gasoline Taxes includes all state and local fuel tax collections but does not include federal intergovernment aid funded from federal gasoline tax receipts. A table including federal aid linked to federal gas tax revenues is at <http://taxfoundation.org/blog/statelocal-road-spending-covered-user-fees-user-taxes-categories-separated-out>. A table showing all transportation expenses is at <http://taxfoundation.org/article/gasoline-taxes-and-tolls-pay-only-third-state-local-road-spending>.

Table 24

**State Cigarette Excise Tax Rates,  
as of January 1, 2013 (Dollars Per 20-Pack)**

State	Tax Rate	Rank	State	Tax Rate	Rank
Ala.	\$0.425	46	Nebr.	\$0.64	37
Alaska	\$2.00	10	Nev.	\$0.80	34
Ariz.	\$2.00	10	N.H.	\$1.68	18
Ark.	\$1.15	29	N.J.	\$2.70	6
Calif.	\$0.87	32	N.M.	\$1.66	19
Colo.	\$0.84	33	N.Y.	\$4.35	1
Conn.	\$3.40	3	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	30
Hawaii	\$3.20	4	Ore.	\$1.18	28
Idaho	\$0.57	41	Pa.	\$1.60	20
Ill.	\$1.98	15	R.I.	\$3.50	2
Ind.	\$0.995	31	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	16
Maine	\$2.00	10	Vt.	\$2.62	7
Md.	\$2.00	10	Va.	\$0.30	49
Mass.	\$2.51	9	Wash.	\$3.025	5
Mich.	\$2.00	10	W.Va.	\$0.55	43
Minn.	\$1.23	27	Wis.	\$2.52	8
Miss.	\$0.68	36	Wyo.	\$0.60	39
Mo.	\$0.17	50	D.C.	\$2.50	(10)
Mont.	\$1.70	16			

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

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

Table 25

**State Spirits Excise Tax Rates,  
as of January 1, 2013 (Dollars Per Gallon)**

State	Tax Rate(a)	Rank	State	Tax Rate(a)	Rank
Ala. (b)	\$18.24	4	Nebr.	\$3.75	34
Alaska	\$12.80	7	Nev.	\$3.60	37
Ariz.	\$3.00	40	N.H. (b)	\$0.00	49
Ark. (d, e)	\$6.57	18	N.J.	\$5.50	25
Calif.	\$3.30	38	N.M.	\$6.06	21
Colo.	\$2.28	46	N.Y.	\$6.44	20
Conn.	\$5.40	27	N.C. (b)	\$13.02	5
Del.	\$3.75	34	N.D. (e)	\$4.66	29
Fla.	\$6.50	19	Ohio (b)	\$9.84	11
Ga.	\$3.79	33	Okla.	\$5.56	24
Hawaii	\$5.98	22	Ore. (b)	\$22.73	2
Idaho (b)	\$10.92	10	Pa. (b)	\$7.22	15
Ill.	\$8.55	14	R.I.	\$3.75	34
Ind.	\$2.68	42	S.C. (d)	\$5.42	26
Iowa (b)	\$12.99	6	S.D. (e)	\$4.68	28
Kans.	\$2.50	43	Tenn. (d)	\$4.46	30
Ky. (c)	\$6.86	17	Tex.	\$2.40	45
La.	\$2.50	43	Utah (b)	\$11.26	9
Maine (b)	\$5.81	23	Vt. (b)	\$0.00	49
Md. (e)	\$4.41	31	Va. (b)	\$20.56	3
Mass.	\$4.05	32	Wash.	\$35.22	1
Mich. (b)	\$11.92	8	W.Va. (b)	\$2.82	41
Minn. (d, e)	\$8.83	13	Wis.	\$3.25	39
Miss. (b)	\$7.10	16	Wyo. (b)	\$0.49	48
Mo.	\$2.00	47	D.C. (e)	\$5.37	(27)
Mont. (b)	\$9.30	12			

(a) Local excise taxes excluded.

(b) States where the government controls sales. In these "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 gallonage excise tax rate.

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

(e) Includes sales taxes specific to alcoholic beverages.

(f) Includes the retail (17%) and distributor (10%) license fees, converted into a gallonage excise tax rate.

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

Source: Distilled Spirits Council of the United States; Tax Foundation.

Table 26

**State Table Wine Excise Tax Rates  
as of January 1, 2013 (Dollars Per Gallon)**

State	Tax Rate	Rank	State	Average State-Local Tax Rate (a)	Rank
Ala.	\$1.70	5	Nebr.	\$0.95	22
Alaska	\$2.50	2	Nev.	\$0.70	28
Ariz.	\$0.84	25	N.H. (a)	–	–
Ark. (c, b)	\$1.42	9	N.J.	\$0.88	23
Calif.	\$0.20	43	N.M.	\$1.70	5
Colo.	\$0.32	38	N.Y.	\$0.30	40
Conn.	\$0.72	26	N.C.	\$1.00	19
Del.	\$0.97	21	N.D.	\$1.06	17
Fla.	\$2.25	3	Ohio	\$0.32	38
Ga.	\$1.51	7	Okla.	\$0.72	26
Hawaii	\$1.38	11	Ore.	\$0.67	29
Idaho	\$0.45	36	Pa. (a)	–	–
Ill.	\$1.39	10	R.I.	\$0.60	30
Ind.	\$0.47	35	S.C.	\$1.08	16
Iowa	\$1.75	4	S.D. (c)	\$1.21	14
Kans.	\$0.30	40	Tenn. (b)	\$1.27	13
Ky.(d)	\$3.16	1	Tex.	\$0.20	43
La.	\$0.11	45	Utah (a)	–	–
Maine	\$0.60	30	Vt.	\$0.55	32
Md. (c)	\$1.38	11	Va.	\$1.51	7
Mass.	\$0.55	32	Wash.	\$0.87	24
Mich.	\$0.51	34	W.Va.	\$1.00	19
Minn. (c, b)	\$1.20	15	Wis.	\$0.25	42
Miss. (a)	–	–	Wyo. (a)	–	–
Mo.	\$0.42	37	D.C. (c)	\$1.61	(7)
Mont.	\$1.06	17			

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

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

(c) Includes sales taxes specific to alcoholic beverages.

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

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

Source: Distilled Spirits Council of the United States; Tax Foundation.



Table 27

**State Beer Excise Tax Rates  
as of January 1, 2013 (Dollars Per Gallon)**

State	Tax Rate(a)	Rank	State	Tax Rate(a)	Rank
Ala. (b)	\$1.05	3	Nebr.	\$0.31	21
Alaska	\$1.07	2	Nev.	\$0.16	35
Ariz.	\$0.16	35	N.H.	\$0.30	22
Ark. (c, d)	\$0.32	20	N.J.	\$0.12	41
Calif.	\$0.20	29	N.M.	\$0.41	15
Colo.	\$0.08	46	N.Y.	\$0.14	39
Conn.	\$0.23	26	N.C.	\$0.62	9
Del.	\$0.16	37	N.D.	\$0.39	17
Fla.	\$0.48	11	Ohio	\$0.18	33
Ga. (b)	\$1.01	4	Okla.	\$0.40	16
Hawaii	\$0.93	5	Ore.	\$0.08	45
Idaho	\$0.15	38	Pa.	\$0.08	46
Ill.	\$0.23	27	R.I. (d)	\$0.11	43
Ind.	\$0.12	42	S.C.	\$0.77	6
Iowa	\$0.19	31	S.D.	\$0.27	23
Kans.	\$0.18	32	Tenn. (e)	\$1.17	1
Ky.	\$0.76	7	Tex.	\$0.20	30
La.	\$0.32	19	Utah	\$0.41	14
Maine	\$0.35	18	Vt.	\$0.27	24
Md. (c)	\$0.45	12	Va.	\$0.26	25
Mass.	\$0.11	44	Wash.	\$0.76	8
Mich.	\$0.20	28	W.Va.	\$0.18	34
Minn. (c)	\$0.48	10	Wis.	\$0.06	48
Miss.	\$0.43	13	Wyo.	\$0.02	50
Mo.	\$0.06	49	D.C. (c)	\$0.56	(9)
Mont.	\$0.14	40			

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

(a) Local excise taxes excluded.

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

(c) Includes sales taxes specific to alcoholic beverages.

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

(e) Includes the wholesale tax rate of 17%, converted into a gallonage excise tax rate.

Source: Distilled Spirits Council of the United States; Tax Foundation.

Table 28

**State and Local Cell Phone Tax Rates  
as of July 1, 2012**

State	Avg. State- Local Tax Rate	Rank	State	Avg. State- Local Tax Rate	Rank
Ala.	7.49%	39	Nebr.	18.67%	1
Alaska	12.09%	15	Nev.	2.13%	49
Ariz.	12.98%	11	N.H.	8.21%	31
Ark.	11.54%	17	N.J.	8.91%	28
Calif.	10.95%	21	N.M.	11.08%	19
Colo.	10.82%	23	N.Y.	17.85%	3
Conn.	7.41%	40	N.C.	8.51%	30
Del.	6.28%	46	N.D.	10.96%	20
Fla.	16.59%	4	Ohio	8.04%	33
Ga.	8.78%	29	Okla.	11.48%	18
Hawaii	7.53%	38	Ore.	1.85%	50
Idaho	2.28%	48	Pa.	14.13%	8
Ill.	15.94%	5	R.I.	14.68%	6
Ind.	10.86%	22	S.C.	10.07%	25
Iowa	7.95%	34	S.D.	13.13%	9
Kans.	13.11%	10	Tenn.	11.63%	16
Ky.	10.54%	24	Tex.	12.15%	14
La.	7.21%	43	Utah	12.67%	13
Maine	7.27%	41	Vt.	8.10%	32
Md.	12.77%	12	Va.	6.60%	44
Mass.	7.85%	35	Wash.	18.62%	2
Mich.	7.69%	37	W.Va.	6.38%	45
Minn.	9.53%	26	Wis.	7.24%	42
Miss.	9.23%	27	Wyo.	7.79%	36
Mo.	14.29%	7	D.C.	11.62%	(17)
Mont.	6.09%	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 Council on State Taxation, *50-State Study and Report on Telecommunications Taxation*, May 2005.

Table 29

**Sales Tax Treatment of Groceries,  
Candy, and Soda  
as of January 1, 2013**

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.	6.60%	Exempt	Yes	Yes
Ark.	6.00%	2.00%	Yes	Yes
Calif. (a)	7.50%	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.	6.30%	Included in Base	Yes	Yes
Ky.	6.00%	Exempt	No	No
La.	4.00%	Exempt	Yes	Yes
Maine	5.00%	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.	7.00%	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
Ohio	5.50%	Exempt	Yes	No

Table 29 (continued)

**Sales Tax Treatment of Groceries,  
Candy, and Soda  
as of January 1, 2013**

State	State General Sales Tax	Grocery Treatment	Candy Treated as Groceries	Soda Treated as Groceries
Okla.	4.50%	Included in Base	Yes	Yes
Ore.	-	-	-	-
Pa.	6.00%	Exempt	Yes	No
R.I.	7.00%	Exempt	No	No
S.C.	6.00%	Exempt	Yes	Yes
S.D.	4.00%	Included in Base	Yes	No
Tenn.	7.00%	5.25%	Yes	Yes
Tex.	6.25%	Exempt	No	No
Utah (a)	5.95%	1.75%	Yes	Yes
Vt.	6.00%	Exempt	Yes	Yes
Va. (a)	5.00%	2.50%	Yes	Yes
Wash.	6.50%	Exempt	Yes	No
W.Va. (b)	6.00%	1.00%	Yes	No
Wis.	5.00%	Exempt	No	No
Wyo.	4.00%	Exempt	Yes	Yes
D.C.	6.00%	Exempt	Yes	No

(a) Three states collect a separate, uniform “local” add-on sales tax: California (1%), Utah (1.25%), Virginia (1%). We include these in their state sales tax.

(b) West Virginia is in the process of phasing out its tax on groceries. The rate will be eliminated July 1, 2013 if certain fiscal conditions are met.

Source: Tax Foundation, *Overreaching on Obesity: Governments Consider New Taxes on Soda and Candy* (2011).

Table 30

**State and Local Excise Collections Per Capita,  
Fiscal Year 2010**

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$475	–	Mont.	\$546	16
Ala.	\$507	22	Nebr.	\$414	32
Alaska	\$471	24	Nev.	\$845	2
Ariz.	\$328	44	N.H.	\$609	11
Ark.	\$434	29	N.J.	\$403	33
Calif.	\$325	45	N.M.	\$351	40
Colo.	\$351	41	N.Y.	\$637	8
Conn.	\$623	9	N.C.	\$402	34
Del.	\$528	19	N.D.	\$541	17
Fla.	\$594	12	Ohio	\$451	26
Ga.	\$274	48	Okla.	\$315	46
Hawaii	\$684	4	Ore.	\$344	42
Idaho	\$259	49	Pa.	\$617	10
Ill.	\$663	6	R.I.	\$590	13
Ind.	\$417	30	S.C.	\$302	47
Iowa	\$416	31	S.D.	\$445	28
Kans.	\$362	39	Tenn.	\$368	37
Ky.	\$563	15	Tex.	\$528	20
La.	\$570	14	Utah	\$331	43
Maine	\$515	21	Vt.	\$866	1
Md.	\$536	18	Va.	\$463	25
Mass.	\$364	38	Wash.	\$646	7
Mich.	\$383	36	W.Va.	\$686	3
Minn.	\$683	5	Wis.	\$495	23
Miss.	\$451	27	Wyo.	\$214	50
Mo.	\$393	35	D.C.	\$835	(3)

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 40 for average number of people per household by state.

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

Table 31

**Mean Property Taxes on Owner-Occupied  
Housing as Percentage of Mean Home Value  
as of Calendar Year 2011**

State	Effective Tax Rate	Rank	State	Effective Tax Rate	Rank
U.S.	1.12%	–	Mont.	0.72%	38
Ala.	0.40%	49	Nebr.	1.72%	6
Alaska	1.01%	22	Nev.	0.90%	28
Ariz.	0.77%	34	N.H.	1.90%	3
Ark.	0.62%	42	N.J.	1.98%	1
Calif.	0.80%	33	N.M.	0.60%	43
Colo.	0.62%	41	N.Y.	1.38%	13
Conn.	1.49%	10	N.C.	0.80%	32
Del.	0.52%	46	N.D.	1.23%	16
Fla.	1.08%	20	Ohio	1.52%	9
Ga.	0.97%	25	Okla.	0.83%	30
Hawaii	0.28%	50	Ore.	0.97%	26
Idaho	0.77%	35	Pa.	1.41%	12
Ill.	1.91%	2	R.I.	1.41%	11
Ind.	0.88%	29	S.C.	0.54%	45
Iowa	1.36%	14	S.D.	1.21%	17
Kans.	1.32%	15	Tenn.	0.74%	37
Ky.	0.76%	36	Tex.	1.74%	5
La.	0.48%	48	Utah	0.66%	39
Maine	1.11%	18	Vt.	1.57%	8
Md.	0.99%	24	Va.	0.82%	31
Mass.	1.07%	21	Wash.	0.95%	27
Mich.	1.60%	7	W.Va.	0.51%	47
Minn.	1.09%	19	Wis.	1.74%	4
Miss.	0.63%	40	Wyo.	0.58%	44
Mo.	1.00%	23	D.C.	0.58%	(45)

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

Source: 2011 American Community Survey, available from the U.S. Census Bureau; Tax Foundation calculations.

Table 32

**State and Local Property Tax Collections Per  
Capita,  
Fiscal Year 2010**

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$1,434	–	Mont.	\$1,296	25
Ala.	\$539	50	Nebr.	\$1,487	16
Alaska	\$1,865	9	Nev.	\$1,297	24
Ariz.	\$1,147	30	N.H.	\$2,463	4
Ark.	\$598	49	N.J.	\$2,819	1
Calif.	\$1,450	19	N.M.	\$633	48
Colo.	\$1,601	13	N.Y.	\$2,280	5
Conn.	\$2,522	3	N.C.	\$902	38
Del.	\$742	45	N.D.	\$1,027	35
Fla.	\$1,507	15	Ohio	\$1,130	32
Ga.	\$1,096	33	Okla.	\$642	47
Hawaii	\$1,028	34	Ore.	\$1,292	26
Idaho	\$837	40	Pa.	\$1,261	27
Ill.	\$1,827	10	R.I.	\$2,083	7
Ind.	\$1,182	29	S.C.	\$1,022	36
Iowa	\$1,367	23	S.D.	\$1,142	31
Kans.	\$1,381	22	Tenn.	\$795	42
Ky.	\$684	46	Tex.	\$1,562	14
La.	\$748	43	Utah	\$837	41
Maine	\$1,786	11	Vt.	\$2,166	6
Md.	\$1,467	17	Va.	\$1,410	21
Mass.	\$1,986	8	Wash.	\$1,257	28
Mich.	\$1,453	18	W.Va.	\$745	44
Minn.	\$1,412	20	Wis.	\$1,698	12
Miss.	\$853	39	Wyo.	\$2,633	2
Mo.	\$960	37	D.C.	\$3,106	(1)

Note: See Table 40 for average number of people per household by state.

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

**Capital Stock Tax Rates  
as of January 1, 2013**

State	Tax Rate	Max. Payment
Ala.	0.175%	\$15,000
Ark.	0.3%	Unlimited
Conn. (a)	0.31%	\$1,000,000
Del.	0.0225%	\$180,000
Ga.	(b)	\$5,000
Ill.	0.1%	\$2,000,000
La.	0.3%	Unlimited
Mass.	0.26%	Unlimited
Miss.	0.25%	Unlimited
Mo.	0.02%	Unlimited
Nebr.	(b)	\$11,995
N.Y. (a)	0.15%	\$1,000,000
N.C.	0.15%	Unlimited
Okla.	0.125%	\$20,000
Pa.	0.089%	Unlimited
R.I. (a)	0.025%	Unlimited
S.C.	0.1%	Unlimited
Tenn.	0.25%	Unlimited
W.Va.	0.21%	Unlimited
Wyo. (a)	0.02%	Unlimited

(a) Taxpayer pays 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.

Source: Commerce Clearing House; state revenue departments.



Table 34

**Estate Tax Rates and Exemptions  
as of January 1, 2013**

State	Exemption	Rate (Min. to Max.)
Conn.	\$2,000,000	7.2% - 12%
Del. (a)	\$5,250,000	0.8% - 16%
Hawaii	\$5,250,000	0.8% - 16%
Ill.	\$4,000,000	0.8% - 16%
Maine	\$2,000,000	8% - 12%
Md. (b)	\$1,000,000	0.8% - 16%
Mass.	\$1,000,000	0.8% - 16%
Minn.	\$1,000,000	0.8% - 16%
N.J. (b)	\$675,000	0.8% - 16%
N.Y.	\$1,000,000	0.8% - 16%
N.C.	\$5,250,000	0.8% - 16%
Ore.	\$1,000,000	0.8% - 16%
R.I.	\$910,725	0.8% - 16%
Tenn. (c)	\$1,250,000	5.5% - 9.5%
Vt.	\$2,750,000	0.8% - 16%
Wash.	\$2,000,000	10% - 19%
D.C.	\$1,000,000	0.8% - 16%

(a) Delaware's estate tax is set to expire on July 1, 2013, but the state's General Assembly could enact an extension prior to that date.

(b) Maryland and New Jersey have both an estate and an inheritance tax.

(c) Some sources (including the Tennessee Department of Revenue) list Tennessee's estate tax as an inheritance tax, but it functions as an estate tax.

Source: Schoening Strategies; state statutes; Tax Foundation.

Table 35

### Inheritance Tax Rates and Exemptions as of January 1, 2013

State	Heir Type	Exemption	Rate (Min. to Max)
Ind. (a)	Spouse/Charity	100% Exempt	0%
	Class A	\$100,000	1% - 10%
	Class B	\$500	7% - 15%
	Class C	\$100	10% - 20%
Iowa	Class A	100% Exempt	0%
	Class B	No exemption	5% - 10%
	Class C	No exemption	10% - 15%
Ky.	Class A	100% Exempt	0%
	Class B	\$1,000	4% - 16%
	Class C	\$500	6% - 16%
Md. (b)	Spouse/Lineal Heirs	100% Exempt	0%
	All others	No exemption	10%
Nebr. (c)	Immediate Relative	\$40,000	1%
	Remote Relative	\$15,000	13%
	All others	\$10,000	18%
N.J. (b, d)	Class A	100% Exempt	0%
	Class C	\$25,000	11 - 16%
	Class D	\$500	15 - 16%
Pa. (e)	Spouses	100% Exempt	0%
	Lineal Heirs	\$4,500	4.5%
	Siblings	No exemption	12%
	Others	No exemption	15%

(a) Indiana's inheritance tax will be phased out from 2012 to 2022.

(b) These states have both estate and inheritance taxes.

(c) Nebraska's inheritance tax is levied at the county level.

(d) New Jersey's inheritance tax only applies to estates over \$1M.

(e) Parent-to-child transfers to children 21 years and under and farming families are also exempt.

Note: Inheritance taxes are levied on the 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 the size of the gift itself.

Source: Schoening Strategies; state statutes; Tax Foundation.

Table 36

**State Implicit Lottery Tax Revenue Per Capita,  
Fiscal Year 2011**

State	Implicit Tax Rev.		State	Implicit Tax Rev.	
	Per Capita	Rank		Per Capita	Rank
U.S.	\$59	–	Mont.	\$11	42
Ala.	\$0	44	Nebr.	\$16	41
Alaska	\$0	44	Nev.	\$0	44
Ariz.	\$22	37	N.H.	\$47	23
Ark.	\$32	28	N.J.	\$106	8
Calif.	\$36	27	N.M.	\$20	40
Colo.	\$22	38	N.Y.	\$139	5
Conn.	\$83	10	N.C.	\$45	24
Del.	\$361	1	N.D.	\$9	43
Fla.	\$63	16	Ohio	\$65	15
Ga.	\$87	9	Okla.	\$24	32
Hawaii	\$0	44	Ore.	\$144	4
Idaho	\$23	34	Pa.	\$69	14
Ill.	\$52	19	R.I.	\$339	2
Ind.	\$30	31	S.C.	\$58	17
Iowa	\$24	33	S.D.	\$130	7
Kans.	\$23	35	Tenn.	\$70	13
Ky.	\$49	22	Tex.	\$40	25
La.	\$30	30	Utah	\$0	44
Maine	\$38	26	Vt.	\$50	20
Md.	\$81	11	Va.	\$55	18
Mass.	\$134	6	Wash.	\$20	39
Mich.	\$71	12	W.Va.	\$316	3
Minn.	\$23	36	Wis.	\$31	29
Miss.	\$0	44	Wyo.	\$0	44
Mo.	\$50	21			

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 40 for average number of people per household by state.

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

Table 37

**State Debt Per Capita,  
Fiscal Year 2011**

State	Debt Per Capita	Rank	State	Debt Per Capita	Rank
U.S.	\$3,648	–	Mont.	\$4,290	15
Ala.	\$1,891	44	Nebr.	\$1,277	49
Alaska	\$8,933	2	Nev.	\$1,548	45
Ariz.	\$2,197	42	N.H.	\$6,414	8
Ark.	\$1,280	48	N.J.	\$7,265	5
Calif.	\$3,990	20	N.M.	\$3,914	21
Colo.	\$3,214	29	N.Y.	\$6,944	6
Conn.	\$8,531	4	N.C.	\$1,931	43
Del.	\$6,429	7	N.D.	\$3,033	31
Fla.	\$2,294	40	Ohio	\$2,680	33
Ga.	\$1,373	47	Okla.	\$2,716	32
Hawaii	\$5,780	9	Ore.	\$3,650	22
Idaho	\$2,489	35	Pa.	\$3,556	23
Ill.	\$5,041	11	R.I.	\$8,721	3
Ind.	\$3,405	25	S.C.	\$3,293	27
Iowa	\$2,478	36	S.D.	\$4,321	14
Kans.	\$2,406	39	Tenn.	\$925	50
Ky.	\$3,332	26	Tex.	\$1,513	46
La.	\$4,045	17	Utah	\$2,577	34
Maine	\$4,447	12	Vt.	\$5,566	10
Md.	\$4,348	13	Va.	\$3,285	28
Mass.	\$11,309	1	Wash.	\$4,148	16
Mich.	\$3,136	30	W.Va.	\$3,993	19
Minn.	\$2,421	37	Wis.	\$4,013	18
Miss.	\$2,276	41	Wyo.	\$2,409	38
Mo.	\$3,445	24			

Note: Debt at end of fiscal year. See Table 40 for average number of people per household by state.

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

Table 38

**State and Local Debt Per Capita,  
Fiscal Year 2010**

State	Debt Per Capita	Rank	State	Debt Per Capita	Rank
U.S.	\$9,184	–	Mont.	\$6,069	39
Ala.	\$5,798	42	Nebr.	\$7,616	29
Alaska	\$14,422	3	Nev.	\$10,462	10
Ariz.	\$7,833	25	N.H.	\$8,350	20
Ark.	\$4,709	47	N.J.	\$11,170	6
Calif.	\$10,875	7	N.M.	\$8,211	22
Colo.	\$10,125	12	N.Y.	\$16,364	1
Conn.	\$11,440	5	N.C.	\$5,453	43
Del.	\$8,706	18	N.D.	\$6,671	37
Fla.	\$8,033	23	Ohio	\$6,614	38
Ga.	\$5,426	44	Okla.	\$5,001	45
Hawaii	\$9,324	16	Ore.	\$8,891	17
Idaho	\$3,919	50	Pa.	\$9,637	15
Ill.	\$10,608	8	R.I.	\$11,582	4
Ind.	\$7,898	24	S.C.	\$8,257	21
Iowa	\$4,916	46	S.D.	\$6,732	34
Kans.	\$10,164	11	Tenn.	\$6,057	40
Ky.	\$9,651	14	Tex.	\$9,984	13
La.	\$7,781	27	Utah	\$6,687	36
Maine	\$6,707	35	Vt.	\$7,461	31
Md.	\$7,388	33	Va.	\$7,746	28
Mass.	\$14,878	2	Wash.	\$10,597	9
Mich.	\$7,817	26	W.Va.	\$5,819	41
Minn.	\$8,566	19	Wis.	\$7,586	30
Miss.	\$4,667	48	Wyo.	\$4,394	49
Mo.	\$7,447	32	D.C.	\$17,259	(1)

Note: Total outstanding debt at end of fiscal year. See Table 40 for average number of people per household by state.

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

Table 39

### Income Per Capita by State, 2011

State	Income Per Capita	Rank	State	Income Per Capita	Rank
U.S.	\$41,560	–	Mont.	\$36,016	38
Ala.	\$34,880	42	Nebr.	\$42,450	19
Alaska	\$45,665	10	Nev.	\$36,964	34
Ariz.	\$35,062	41	N.H.	\$45,881	9
Ark.	\$33,740	45	N.J.	\$52,430	3
Calif.	\$43,647	17	N.M.	\$34,133	43
Colo.	\$44,053	13	N.Y.	\$51,126	4
Conn.	\$57,902	1	N.C.	\$36,028	37
Del.	\$41,449	22	N.D.	\$47,236	7
Fla.	\$39,636	26	Ohio	\$37,836	31
Ga.	\$35,979	39	Okla.	\$37,679	32
Hawaii	\$42,925	18	Ore.	\$37,527	33
Idaho	\$32,881	49	Pa.	\$42,291	20
Ill.	\$43,721	16	R.I.	\$43,875	15
Ind.	\$35,689	40	S.C.	\$33,388	48
Iowa	\$41,156	23	S.D.	\$44,217	12
Kans.	\$40,883	24	Tenn.	\$36,567	35
Ky.	\$33,989	44	Tex.	\$40,147	25
La.	\$38,549	28	Utah	\$33,509	46
Maine	\$38,299	29	Vt.	\$41,572	21
Md.	\$50,656	5	Va.	\$46,107	8
Mass.	\$53,471	2	Wash.	\$43,878	14
Mich.	\$36,264	36	W.Va.	\$33,403	47
Minn.	\$44,560	11	Wis.	\$39,575	27
Miss.	\$32,000	50	Wyo.	\$47,898	6
Mo.	\$37,969	30	D.C.	\$73,783	(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).

Source: Bureau of Economic Analysis.

Table 40

**People Per Household by State,  
2010-2011**

State	2010	2011	State	2010	2011
US	2.63	2.64	Mont.	2.39	2.40
Ala.	2.57	2.54	Nebr.	2.47	2.48
Alaska	2.70	2.71	Nev.	2.70	2.74
Ariz.	2.69	2.69	N.H.	2.48	2.47
Ark.	2.55	2.54	N.J.	2.72	2.73
Calif.	2.94	2.96	N.M.	2.64	2.66
Colo.	2.52	2.53	N.Y.	2.61	2.63
Conn.	2.55	2.56	N.C.	2.53	2.55
Del.	2.66	2.65	N.D.	2.32	2.32
Fla.	2.62	2.62	Ohio	2.48	2.48
Ga.	2.72	2.74	Okla.	2.55	2.55
Hawaii	2.96	2.97	Ore.	2.49	2.50
Idaho	2.67	2.68	Pa.	2.49	2.49
Ill.	2.64	2.65	R.I.	2.51	2.45
Ind.	2.55	2.57	S.C.	2.55	2.57
Iowa	2.41	2.44	S.D.	2.45	2.44
Kans.	2.52	2.53	Tenn.	2.54	2.53
Ky.	2.51	2.54	Tex.	2.82	2.84
La.	2.61	2.61	Utah	3.10	3.13
Maine	2.37	2.34	Vt.	2.34	2.34
Md.	2.65	2.67	Va.	2.60	2.63
Mass.	2.51	2.51	Wash.	2.53	2.54
Mich.	2.53	2.56	W.Va.	2.43	2.46
Minn.	2.47	2.48	Wis.	2.43	2.44
Miss.	2.66	2.67	Wyo.	2.47	2.49
Mo.	2.48	2.49	D.C.	2.24	2.15

Note: Does not include persons in institutionalized housing.

Source: US Census Bureau; Tax Foundation.



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