

# 2009 Facts & Figures

## How Does Your State Compare?

5%	>	\$ 7K	10%	>	\$ 43,500	
6%	>	\$ 8K	1%	>	\$ 76,200	
2%	>	\$ 0	Nebr.	2.51%	>	\$ 0
4%	>	\$ 10K		3.49%	>	\$ 2,400
6%	>	\$ 50K		5.01%	>	\$ 17K
2%	>	\$ 0		6.68%	>	\$ 26,500
4.5%	>	\$ 4,200	Nev.	None	>	\$ 0
7%	>	\$ 8,349	N.H.	5% (a)	>	\$ 0
8.5%	>	16,699	N.J.	1.4%	>	\$ 0
2%	>	\$ 0		1.75%	>	\$ 10K
3%	>	\$ 1K		2.45%	>	\$ 25K
4%	>	\$ 2K		3.5%	>	\$ 35K
4.75%	>	\$ 3K		5.525%	>	\$ 40K
5.3%	>	\$ 0		6.37%	>	\$ 75K
12% (b)	>		N.M.	1.7%	>	\$ 0
4.1% of federal AGI with modification	>			3.2%	>	\$ 5,500
5.35%	>	\$ 0		4.7%	>	\$ 11K
7.05%	>	\$ 18,710		6%	>	\$ 16K
7.85%	>	\$ 61,460		7.1%	>	\$ 26K
3%	>	\$ 0		7.9%	>	\$ 42K
4%	>	\$ 5K		8.2%	>	\$ 65K
5%	>	\$ 10K	N.Y.	5.25%	>	\$ 11K
5.5%	>	\$ 0		5.9%	>	\$ 13K

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Tax Foundation

2001 L Street, N.W., Suite 1050  
Washington, D.C. 20036

After May 1, 2009:  
National Press Building  
529 14th Street, NW  
Suite 420  
Washington, DC 20045-1000

ph. 202.464.6200  
fx. 202.464.6201

[www.TaxFoundation.org](http://www.TaxFoundation.org)  
[TF@TaxFoundation.org](mailto:TF@TaxFoundation.org)

## Introduction

Since 1937, the Tax Foundation has produced and published reliable information on government finances at the state, local and federal levels.

A year ago, with predictions of no recession or at worst a mild one, many state lawmakers relied on optimistic estimates of tax revenue for fiscal years 2009 and 2010 and made spending commitments that in retrospect appear imprudent. Now, unpleasantly surprised by the revenue shortfall, they are forced to take actions to balance their budgets.

While state lawmakers are looking at varying approaches to solve their state's fiscal problems, they should be cognizant that each change made to the tax code that will affect their state's competitive position in relation to other states regionally and nationally, for better or worse.

This is the sixth edition of the handbook, designed to give taxpayers and their lawmakers a simple guide to see how their state ranks on 38 different measures such as individual and corporate income tax rates, excise taxes, tax burdens and state spending.

These tables are compiled and maintained by Tax Foundation economists at [www.taxfoundation.org](http://www.taxfoundation.org). We hope these facts contribute to a healthy public debate.

A handwritten signature in black ink, appearing to read "Scott A. Hodge". The signature is fluid and cursive, with a long horizontal line extending to the right.

Scott A. Hodge  
President

Table 1

**Total Income Per Capita by State, 2008**

State	Income Per Capita	Rank	State	Income Per Capita	Rank
U.S.	\$44,254	–	Mont.	\$36,793	41
Ala.	\$36,372	43	Nebr.	\$40,499	25
Alaska	\$44,872	18	Nev.	\$49,371	7
Ariz.	\$38,174	35	N.H.	\$48,033	10
Ark.	\$33,395	48	N.J.	\$56,116	3
Calif.	\$47,706	11	N.M.	\$36,031	44
Colo.	\$48,300	9	N.Y.	\$55,032	4
Conn.	\$63,160	1	N.C.	\$37,508	39
Del.	\$44,889	17	N.D.	\$39,612	26
Fla.	\$46,293	15	Ohio	\$38,925	31
Ga.	\$37,850	38	Okla.	\$38,415	33
Hawaii	\$46,512	14	Ore.	\$39,444	27
Idaho	\$36,492	42	Pa.	\$43,796	20
Ill.	\$46,693	13	R.I.	\$44,463	19
Ind.	\$37,279	40	S.C.	\$35,419	46
Iowa	\$38,636	32	S.D.	\$39,103	30
Kans.	\$40,784	24	Tenn.	\$38,090	36
Ky.	\$34,339	47	Tex.	\$42,796	21
La.	\$39,116	29	Utah	\$35,971	45
Maine	\$38,309	34	Vt.	\$42,626	22
Md.	\$52,709	6	Va.	\$47,666	12
Mass.	\$56,661	2	Wash.	\$48,574	8
Mich.	\$39,273	28	W.Va.	\$32,145	49
Minn.	\$46,106	16	Wis.	\$40,953	23
Miss.	\$31,836	50	Wyo.	\$53,163	5
Mo.	\$38,084	37	D.C.	\$70,730	–

Note: See table 38 for average people per household by state.

Source: *Tax Foundation Special Report*, No. 163, "State-Local Tax Burdens Dip as Income Growth Outpaces Tax Growth." The income measure used adds the following to Bureau of Economic Analysis's personal income measure: capital gains realizations, pension and life insurance distributions, corporate income taxes paid, and taxes on production and imports less subsidies. It subtracts from personal income the fungible portion of Medicare and Medicaid, estimated Medicare benefits that are provided via supplementary contributions, initial contributions to pension income and life insurance from employers, and the annual investment income of life insurance carriers and pensions that is included in personal income.

Table 2

**Tax Freedom Day By State, Calendar Year 2008**

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

Note: Tax Freedom Day represents how long Americans must work this year before they have earned enough money to pay all federal, state and local taxes for the year. New Tax Freedom Day data is released every year in April.

Source: *Tax Foundation Special Report*, No. 160, "America Celebrates Tax Freedom Day," which is based on data from the Bureau of Economic Analysis and includes all federal, state and local taxes.

Table 3

### State Business Tax Climate Index, 2009

State	Score (a)	Rank	State	Score (a)	Rank
U.S.	5.00	–	Mont.	6.29	6
Ala.	5.33	21	Nebr.	4.58	42
Alaska	7.33	4	Nev.	7.38	3
Ariz.	5.27	22	N.H.	6.17	8
Ark.	4.90	35	N.J.	3.92	50
Calif.	4.15	48	N.M.	5.19	26
Colo.	5.93	13	N.Y.	4.02	49
Conn.	4.84	37	N.C.	4.76	39
Del.	6.02	10	N.D.	5.10	30
Fla.	6.93	5	Ohio	4.16	47
Ga.	5.19	27	Okla.	5.44	18
Hawaii	5.24	24	Ore.	6.06	9
Idaho	5.12	29	Pa.	5.17	28
Ill.	5.27	23	R.I.	4.20	46
Ind.	5.91	14	S.C.	5.24	25
Iowa	4.37	44	S.D.	7.51	2
Kans.	5.10	31	Tenn.	5.47	17
Ky.	4.98	34	Tex.	6.28	7
La.	5.01	33	Utah	5.98	11
Maine	4.71	40	Vt.	4.55	43
Md.	4.33	45	Va.	5.73	15
Mass.	5.03	32	Wash.	5.94	12
Mich.	5.34	20	W.Va.	4.88	36
Minn.	4.64	41	Wis.	4.79	38
Miss.	5.34	19	Wyo.	7.53	1
Mo.	5.60	16	D.C.	4.55	–

(a) The index is a measure of how each state's tax laws affect economic performance. The higher the score, the more favorable a state's tax system is for business. All scores are for fiscal years.

Source: *Tax Foundation Background Paper*, No. 58, "2009 State Business Tax Climate Index."

Table 4

### Corporate Tax Index, 2009

State	Score (a)	Rank	State	Score (a)	Rank
U.S.	5.00	–	Mont.	5.44	16
Ala.	5.26	21	Nebr.	4.68	32
Alaska	5.03	27	Nev.	10.00	1
Ariz.	5.12	24	N.H.	2.95	50
Ark.	4.60	34	N.J.	4.48	39
Calif.	4.28	45	N.M.	4.59	35
Colo.	5.59	15	N.Y.	5.22	22
Conn.	5.27	18	N.C.	5.05	26
Del.	3.77	49	N.D.	4.93	30
Fla.	5.75	13	Ohio	4.64	33
Ga.	5.93	8	Okla.	5.96	7
Hawaii	5.81	11	Ore.	5.26	20
Idaho	5.29	17	Pa.	4.43	41
Ill.	4.98	28	R.I.	4.46	40
Ind.	5.19	23	S.C.	5.87	9
Iowa	4.28	46	S.D.	10.00	1
Kans.	4.56	37	Tenn.	5.79	12
Ky.	4.51	38	Tex.	4.42	42
La.	5.26	19	Utah	6.04	6
Maine	4.40	43	Vt.	4.78	31
Md.	5.59	14	Va.	6.33	4
Mass.	4.17	47	Wash.	4.57	36
Mich.	4.06	48	W.Va.	5.05	25
Minn.	4.33	44	Wis.	4.93	29
Miss.	5.83	10	Wyo.	10.00	1
Mo.	6.27	5	D.C.	4.59	–

(a) The index is a measure of how each state's tax laws affect economic performance. The higher the score, the more favorable a state's tax system is for business. All scores are for fiscal years.

Source: *Tax Foundation Background Paper*, No. 58, "2009 State Business Tax Climate Index."

Table 5

## Individual Income Tax Index, 2009

State	Score (a)	Rank	State	Score (a)	Rank
U.S.	5.00	–	Mont.	5.15	22
Ala.	5.36	17	Nebr.	4.85	33
Alaska	10.00	1	Nev.	10.00	1
Ariz.	5.14	23	N.H.	7.55	9
Ark.	4.87	31	N.J.	3.18	48
Calif.	2.51	49	N.M.	5.29	19
Colo.	6.41	14	N.Y.	4.22	43
Conn.	5.07	25	N.C.	4.46	37
Del.	4.95	28	N.D.	4.78	35
Fla.	10.00	1	Ohio	3.22	47
Ga.	4.91	30	Okla.	5.01	26
Hawaii	4.38	38	Ore.	4.84	34
Idaho	4.86	32	Pa.	6.61	12
Ill.	6.97	10	R.I.	4.32	42
Ind.	6.72	11	S.C.	4.93	29
Iowa	3.70	46	S.D.	10.00	1
Kans.	5.20	21	Tenn.	7.64	8
Ky.	4.78	36	Tex.	9.44	7
La.	5.09	24	Utah	6.59	13
Maine	4.33	40	Vt.	3.81	45
Md.	2.06	50	Va.	5.24	20
Mass.	6.41	16	Wash.	10.00	1
Mich.	6.41	15	W.Va.	4.33	41
Minn.	4.34	39	Wis.	4.21	44
Miss.	5.35	18	Wyo.	10.00	1
Mo.	4.96	27	D.C.	4.40	–

(a) The index is a measure of how each state's tax laws affect economic performance. The higher the score, the more favorable a state's tax system is for business. All scores are for fiscal years.

Source: *Tax Foundation Background Paper*, No. 58, "2009 State Business Tax Climate Index."

Table 6

## Sales Tax Index, 2009

State	Score (a)	Rank	State	Score (a)	Rank
U.S.	5.00	–	Mont.	9.30	3
Ala.	4.90	33	Nebr.	4.40	42
Alaska	9.29	4	Nev.	4.21	44
Ariz.	4.19	45	N.H.	9.58	1
Ark.	4.72	35	N.J.	4.51	41
Calif.	4.34	43	N.M.	4.09	47
Colo.	5.68	12	N.Y.	2.99	49
Conn.	5.18	25	N.C.	4.64	38
Del.	9.49	2	N.D.	5.11	27
Fla.	5.29	21	Ohio	4.68	36
Ga.	5.48	16	Okla.	5.03	31
Hawaii	5.04	29	Ore.	9.28	5
Idaho	4.98	32	Pa.	5.19	24
Ill.	4.63	39	R.I.	5.04	30
Ind.	5.40	19	S.C.	5.62	13
Iowa	5.13	26	S.D.	4.66	37
Kans.	5.43	17	Tenn.	3.56	48
Ky.	6.15	7	Tex.	5.06	28
La.	4.12	46	Utah	5.21	23
Maine	6.11	8	Vt.	5.55	15
Md.	5.95	10	Va.	6.85	6
Mass.	6.03	9	Wash.	2.90	50
Mich.	5.92	11	W.Va.	5.34	20
Minn.	4.59	40	Wis.	5.42	18
Miss.	4.83	34	Wyo.	5.62	14
Mo.	5.25	22	D.C.	4.64	–

(a) The index is a measure of how each state's tax laws affect economic performance. The higher the score, the more favorable a state's tax system is for business. All scores are for fiscal years.

Source: *Tax Foundation Background Paper*, No. 58, "2009 State Business Tax Climate Index."

Table 7

### Unemployment Insurance Tax Index, 2009

State	Score (a)	Rank	State	Score (a)	Rank
U.S.	5.00	–	Mont.	5.37	18
Ala.	5.57	14	Nebr.	5.64	12
Alaska	3.78	47	Nev.	4.37	42
Ariz.	6.41	2	N.H.	4.51	39
Ark.	5.08	23	N.J.	5.07	24
Calif.	5.47	16	N.M.	5.46	17
Colo.	5.32	19	N.Y.	4.03	44
Conn.	5.20	21	N.C.	6.00	6
Del.	5.88	7	N.D.	4.66	34
Fla.	6.20	3	Ohio	5.52	15
Ga.	5.20	20	Okla.	6.67	1
Hawaii	5.66	11	Ore.	4.82	30
Idaho	4.01	45	Pa.	5.02	26
Ill.	4.33	43	R.I.	2.58	50
Ind.	5.62	13	S.C.	4.40	41
Iowa	4.66	35	S.D.	4.59	37
Kans.	5.85	8	Tenn.	4.77	32
Ky.	3.52	48	Tex.	5.78	9
La.	5.76	10	Utah	4.94	27
Maine	4.43	40	Vt.	5.18	22
Md.	4.79	31	Va.	4.84	29
Mass.	3.04	49	Wash.	4.63	36
Mich.	4.00	46	W.Va.	4.75	33
Minn.	4.52	38	Wis.	5.06	25
Miss.	6.02	5	Wyo.	4.86	28
Mo.	6.16	4	D.C.	5.02	–

(a) The index is a measure of how each state's tax laws affect economic performance. The higher the score, the more favorable a state's tax system is for business. All scores are for fiscal years.

Source: *Tax Foundation Background Paper*, No. 58, "2009 State Business Tax Climate Index."

Table 8

## Property Tax Index, 2009

State	Score (a)	Rank	State	Score (a)	Rank
U.S.	5.00	–	Mont.	6.03	10
Ala.	5.83	13	Nebr.	3.38	48
Alaska	5.11	27	Nev.	5.79	16
Ariz.	6.41	4	N.H.	4.10	39
Ark.	5.45	18	N.J.	2.90	50
Calif.	5.82	15	N.M.	7.16	1
Colo.	6.28	6	N.Y.	3.57	45
Conn.	3.05	49	N.C.	4.15	37
Del.	6.16	8	N.D.	6.29	5
Fla.	5.44	19	Ohio	3.55	46
Ga.	4.31	36	Okla.	5.19	23
Hawaii	6.14	9	Ore.	5.83	14
Idaho	6.50	3	Pa.	3.41	47
Ill.	4.02	41	R.I.	3.72	43
Ind.	6.27	7	S.C.	5.12	26
Iowa	4.48	33	S.D.	5.85	12
Kans.	4.54	32	Tenn.	4.15	38
Ky.	5.43	20	Tex.	4.71	30
La.	5.20	22	Utah	6.64	2
Maine	4.07	40	Vt.	3.73	42
Md.	4.38	34	Va.	4.99	28
Mass.	3.59	44	Wash.	5.24	21
Mich.	5.16	25	W.Va.	5.19	24
Minn.	5.79	17	Wis.	4.58	31
Miss.	4.89	29	Wyo.	4.35	35
Mo.	6.02	11	D.C.	4.29	–

(a) The index is a measure of how each state's tax laws affect economic performance. The higher the score, the more favorable a state's tax system is for business. All scores are for fiscal years.

Source: *Tax Foundation Background Paper*, No. 58, "2009 State Business Tax Climate Index."

Table 9

**State Tax Collections Per Capita  
Fiscal Year 2007**

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$2,499	–	Mont.	\$2,436	28
Ala.	\$1,924	44	Nebr.	\$2,301	33
Alaska	\$5,060	1	Nev.	\$2,493	23
Ariz.	\$1,983	41	N.H.	\$1,653	49
Ark.	\$2,619	17	N.J.	\$3,355	8
Calif.	\$3,152	11	N.M.	\$2,661	16
Colo.	\$1,912	45	N.Y.	\$3,274	9
Conn.	\$3,672	5	N.C.	\$2,522	22
Del.	\$3,384	7	N.D.	\$2,792	12
Fla.	\$1,969	43	Ohio	\$2,164	38
Ga.	\$1,974	42	Okla.	\$2,475	26
Hawaii	\$3,976	3	Ore.	\$2,082	39
Idaho	\$2,387	29	Pa.	\$2,483	25
Ill.	\$2,303	32	R.I.	\$2,610	18
Ind.	\$2,229	35	S.C.	\$1,989	40
Iowa	\$2,171	37	S.D.	\$1,585	50
Kans.	\$2,492	24	Tenn.	\$1,855	46
Ky.	\$2,343	31	Tex.	\$1,704	48
La.	\$2,544	21	Utah	\$2,254	34
Maine	\$2,722	14	Vt.	\$4,120	2
Md.	\$2,690	15	Va.	\$2,472	27
Mass.	\$3,208	10	Wash.	\$2,755	13
Mich.	\$2,364	30	W.Va.	\$2,571	20
Minn.	\$3,435	6	Wis.	\$2,592	19
Miss.	\$2,198	36	Wyo.	\$3,911	4
Mo.	\$1,827	47			

Note: See table 38 for average people per household by state.

Source: U.S. Census Bureau, Tax Foundation

Table 10

**State Revenues Per Capita  
Fiscal Year 2007**

State	Revenue Per Capita	Rank	State	Revenue Per Capita	Rank
U.S.	\$6,639	–	Mont.	\$7,486	17
Ala.	\$5,974	36	Nebr.	\$5,645	38
Alaska	\$18,337	1	Nev.	\$5,609	39
Ariz.	\$4,778	49	N.H.	\$5,459	43
Ark.	\$6,441	25	N.J.	\$7,549	14
Calif.	\$8,240	8	N.M.	\$8,579	7
Colo.	\$5,584	41	N.Y.	\$9,275	3
Conn.	\$7,285	20	N.C.	\$5,783	37
Del.	\$8,655	6	N.D.	\$7,495	16
Fla.	\$5,235	45	Ohio	\$7,538	15
Ga.	\$4,772	50	Okla.	\$6,207	31
Hawaii	\$8,725	5	Ore.	\$8,224	9
Idaho	\$6,139	33	Pa.	\$6,715	23
Ill.	\$5,560	42	R.I.	\$7,943	10
Ind.	\$5,128	46	S.C.	\$6,301	27
Iowa	\$6,393	26	S.D.	\$6,210	30
Kans.	\$5,423	44	Tenn.	\$4,819	48
Ky.	\$6,021	35	Tex.	\$4,850	47
La.	\$7,799	11	Utah	\$6,073	34
Maine	\$7,169	22	Vt.	\$8,756	4
Md.	\$6,212	29	Va.	\$6,143	32
Mass.	\$7,672	13	Wash.	\$7,324	19
Mich.	\$6,253	28	W.Va.	\$6,598	24
Minn.	\$7,485	18	Wis.	\$7,189	21
Miss.	\$7,700	12	Wyo.	\$11,288	2
Mo.	\$5,587	40			

Note: See table 38 for average people per household by state.

Source: U.S. Census Bureau, Tax Foundation

Table 11

**State Individual Income Tax Rates,  
As of January 1, 2009**

State	Rates	Brackets (a)	State	Rates	Brackets (a)
Ala.	2%	> \$0	Ga.	1%	> \$0
(b, f, h)	4%	> \$500	(b)	2%	> \$750
	5%	> \$3,000		3%	> \$2,250
Alaska		None		4%	> \$3,750
Ariz.	2.59%	> \$0		5%	> \$5,250
(b)	2.88%	> \$10K		6%	> \$7,000
	3.36%	> \$25K	Hawaii	1.4%	> \$0
	4.24%	> \$50K	(b)	3.2%	> \$2,400
	4.54%	> \$150K		5.5%	> \$4,800
Ark.	1%	> \$0		6.4%	> \$9,600
(d, e, h)	2.5%	> \$3,700		6.8%	> \$14,400
	3.5%	> \$7,400		7.2%	> \$19,200
	4.5%	> \$11,100		7.6%	> \$24,000
	6%	> \$18,600		7.9%	> \$36,000
	7%	> \$31,000		8.25%	> \$48,000
Calif.	1%	> \$0	Idaho	1.6%	> \$0
(b, e)	2%	> \$7,168	(b, e)	3.6%	> \$1,237
	4%	> \$16,994		4.1%	> \$2,474
	6%	> \$26,821		5.1%	> \$3,710
	8%	> \$37,233		6.1%	> \$4,987
	9.3%	> \$47,055		7.1%	> \$6,184
	10.3%	> \$1M		7.4%	> \$9,276
Colo.	4.63%	of federal taxable income		7.8%	> \$24,736
Conn.	3%	> \$0	Ill.	3%	of federal adjusted gross income with modification
(b)	5%	> \$10K			
Del.	2.2%	> \$2K	Ind.	3.4%	of federal adjusted gross income with modification
(h)	3.9%	> \$5K	(h)		
	4.8%	> \$10K	Iowa	0.36%	> \$0
	5.2%	> \$20K	(e, f, h)	0.72%	> \$1,407
	5.55%	> \$25K		2.43%	> \$2,814
	5.95%	> \$60K		4.50%	> \$5,628
Fla.		None		6.12%	> \$12,663
				6.48%	> \$21,105
				6.80%	> \$28,140
				7.92%	> \$42,210
				8.98%	> \$63,315

Table 11

State	Rates	Brackets (a)	State	Rates	Brackets (a)
Kans.	3.50%	> \$0	Mont.	1%	> \$0
(b)	6.25%	> \$15K	(e, f)	2%	> \$2,600
	6.45%	> \$30K		3%	> \$4,600
Ky.	2%	> \$0		4%	> \$7,000
(h)	3%	> \$3K		5%	> \$9,500
	4%	> \$4K		6%	> \$12,200
	5%	> \$5K		6.9%	> \$15,600
	5.8%	> \$8K	Nebr.	2.56%	> \$0
	6%	> \$75K	(b)	3.57%	> \$2,400
La.	2%	> \$0		5.12%	> \$17,500
(b, f)	4%	> \$12,500		6.84%	> \$27,000
	6%	> \$50,000	Nev.		None
Maine	2%	> \$0	N.H. (c)	5%	> \$0
(b, e)	4.5%	> \$4,850	N.J.	1.40%	> \$0
	7%	> \$9,700	(b, h)	1.75%	> \$20K
	8.5%	> \$19,450		3.50%	> \$35K
Md.	2%	> \$0		5.525%	> \$40K
(b, h)	3%	> \$1K		6.37%	> \$75K
	4%	> \$2K		8.97%	> \$500K
	4.75%	> \$3K	N.M.	1.7%	> \$0
	5%	> \$150K	(b)	3.2%	> \$5,500
	5.25%	> \$300K		4.7%	> \$11,000
	5.5%	> \$500K		4.9%	> \$16,000
	6.25%	> \$1M	N.Y.	4%	> \$0
Mass.	5.3%	> \$0	(b, h)	4.5%	> \$8K
Mich.	4.35%			5.25%	> \$11K
(h)	of federal adjusted			5.9%	> \$13K
	gross income with			6.85%	> \$20K
	modification		N.C.	6%	> \$0
Minn.	5.35%	> \$0	(b)	7%	> \$12,750
(b, e)	7.05%	> \$22,730		7.75%	> \$60,000
	7.85%	> \$74,650	N.D.	2.10%	> \$0
Miss.	3%	> \$0	(b, e)	3.92%	> \$32,550
	4%	> \$5K		4.34%	> \$78,850
	5%	> \$10K		5.04%	> \$164,550
Mo.	1.5%	> \$0		5.54%	> \$357,700
(f, h)	2%	> \$1K	Ohio	0.587%	> \$0
	2.5%	> \$2K	(h)	1.174%	> \$5K
	3%	> \$3K		2.348%	> \$10K
	3.5%	> \$4K		2.935%	> \$15K
	4%	> \$5K		3.521%	> \$20K
	4.5%	> \$6K		4.109%	> \$40K
	5%	> \$7K		4.695%	> \$80K
	5.5%	> \$8K		5.451%	> \$100K
	6%	> \$9K		5.925%	> \$200K

Table 11

State	Rates	Brackets (a)	State	Rates	Brackets (a)
Okla.	0.5%	> \$0	Utah	5%	> \$0
(b)	1%	> \$1,000	Vt.	3.6%	> \$0
	2%	> \$2,500	(b, e)	7.2%	> \$32,550
	3%	> \$3,750		8.5%	> \$78,850
	4%	> \$4,900		9%	> \$164,550
	5%	> \$7,200		9.5%	> \$357,700
	5.5%	> \$8,700	Va.	2%	> \$0
Ore.	5%	> \$0		3%	> \$3K
(b, e, f, h)	7%	> \$3,050		5%	> \$5K
	9%	> \$7,600		5.75%	> \$17K
Pa. (h)	3.07%	> \$0	Wash.		None
R.I.	3.75%	> \$0	W.Va.	3%	> \$0
(b, e, g)	7%	> \$32,550		4%	> \$10K
	7.75%	> \$78,850		4.5%	> \$25K
	9%	> \$164,550		6%	> \$40K
	9.9%	> \$357,700		6.5%	> \$60K
S.C.	0%	> \$0	Wis.	4.6%	> \$0
(e)	3%	> \$2,630	(b, e)	6.15%	> \$9,700
	4%	> \$5,260		6.5%	> \$19,400
	5%	> \$7,890		6.75%	> \$145,460
	6%	> \$10,520	Wyo.		None
	7%	> \$13,150	D.C.	4%	> \$0
S.D.		None		6%	> \$10K
Tenn. (c)	6%	> \$0		8.5%	> \$40K
Tex.		None			

(a) Applies to single taxpayers and married people filing separately. Some states increase bracket widths for joint filers. See note (b).

(b) Some states effectively double the bracket widths for joint filers (AL, AZ, CT, HI, ID, KS, LA, ME, NE, NY, OR). CA doubles all bracket widths except the \$1,000,000 bracket. Some states increase, but don't double, all or some bracket widths for joint filers (GA, MN, NM, NC, ND, OK, RI, VT, WI). MD decreases some of its bracket widths and increases others. NJ adds a 2.45% rate and doubles some bracket widths.

(c) 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) Residents may choose between this rate schedule or a flat tax with no exemptions or deductions, levied at a rate of: 7% in 2008; 6.5% in 2009; 6% in 2010; and 5.5% in 2011 and beyond.

(h) Local rates are excluded; 14 states have county or city level income taxes. In each of these states the average rate for counties and large municipalities, weighted by total personal income within each jurisdiction, is: 0.19% in Ala.; 0.06% in Ark.; 0.16% in Del.; 1.16% in Ind.; 0.3% in Iowa.; 0.76% in Ky.; 2.98% in Md.; 0.44% in Mich.; 0.12% in Mo.; 0.09% in N.J.; 1.7% in N.Y.; 1.82% in Ohio; 0.36% in Ore.; and 1.25% in Pa (weighted local rates are from *Tax Foundation Background Paper*, No. 58, "2009 State Business Tax Climate Index").

Source: Tax Foundation; state tax forms and instructions

Table 12

**State Individual Income Tax Collections  
Per Capita  
Fiscal Year 2007**

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$886	–	Mont.	\$875	26
Ala.	\$655	36	Nebr.	\$933	22
Alaska (a)	\$0	–	Nev. (a)	\$0	–
Ariz.	\$511	39	N.H. (b)	\$82	42
Ark.	\$768	29	N.J.	\$1,330	8
Calif.	\$1,465	5	N.M.	\$588	38
Colo.	\$996	16	N.Y.	\$1,793	2
Conn.	\$1,811	1	N.C.	\$1,181	12
Del.	\$1,194	10	N.D.	\$496	40
Fla. (a)	\$0	–	Ohio	\$875	25
Ga.	\$932	23	Okla.	\$949	20
Hawaii	\$1,218	9	Ore.	\$1,505	4
Idaho	\$949	19	Pa.	\$790	28
Ill.	\$734	33	R.I.	\$1,024	15
Ind.	\$730	34	S.C.	\$741	32
Iowa	\$895	24	S.D. (a)	\$0	–
Kans.	\$992	17	Tenn. (b)	\$37	43
Ky.	\$720	35	Tex. (a)	\$0	–
La.	\$753	30	Utah	\$980	18
Maine	\$1,032	14	Vt.	\$936	21
Md.	\$1,191	11	Va.	\$1,334	7
Mass.	\$1,770	3	Wash. (a)	\$0	–
Mich.	\$639	37	W.Va.	\$752	31
Minn.	\$1,397	6	Wis.	\$1,134	13
Miss.	\$482	41	Wyo. (a)	\$0	–
Mo.	\$825	27			

(a) No income tax.

(b) No tax on wages, but interest and dividend income taxed.

Note: See table 38 for average people per household by state.

Source: U.S. Census Bureau, Tax Foundation

Table 13

**State Corporate Income Tax Rates  
As of January 1, 2009**

State	Rates (a)	Brackets	State	Rates (a)	Brackets
Ala.	6.5%	> \$0	Ky.	4%	> \$0
Alaska	1%	> \$0		5%	> \$50K
	2%	> \$10K		6%	> \$100K
	3%	> \$20K	La.	4%	> \$0
	4%	> \$30K		5%	> \$25K
	5%	> \$40K		6%	> \$50K
	6%	> \$50K		7%	> \$100K
	7%	> \$60K		8%	> \$200K
	8%	> \$70K	Maine	3.5%	> \$0
	9%	> \$80K		7.93%	> \$25K
9.4%	> \$90K	8.33%		> \$75K	
		8.93%		> \$250K	
Ariz.	6.968%	> \$0	Md.	8.25%	> \$0
Ark.	1%	> \$0	Mass.	9.5%	> \$0
	2%	> \$3K	Mich. (b)	6.04%	> \$0
	3%	> \$6K	Minn.	9.8%	> \$0
	5%	> \$11K	Miss.	3%	> \$0
	6%	> \$25K		4%	> \$5K
	6.5%	> \$100K		5%	> \$10K
Calif.	8.84%	> \$0	Mo.	6.25%	> \$0
Colo.	4.63%	> \$0	Mont.	6.75%	> \$0
Conn.	7.5%	> \$0	Nebr.	5.58%	> \$0
Del.	8.7%	> \$0		7.81%	> \$100K
Fla.	5.5%	> \$0	Nev.	None	
Ga.	6%	> \$0		N.H.	8.5%
Hawaii	4.4%	> \$0	N.J. (c)	9.36%	> \$100K
	5.4%	> \$25K	N.M.	4.8%	> \$0
	6.4%	> \$100K		6.4%	> \$500K
		7.6%		> \$1M	
Idaho	7.6%	> \$0	N.Y.	7.1%	> \$0
Ill.	7.3%	> \$0	N.C.	6.9%	> \$0
Ind.	8.5%	> \$0	N.D.	2.6%	> \$0
Iowa	6%	> \$0		4.1%	> \$3K
	8%	> \$25K		5.6%	> \$8K
	10%	> \$100K		6.4%	> \$20K
	12%	> \$250K		6.5%	> \$30K
Kans.	4%	> \$0			
	7.1%	> \$50K			

Table 13

State	Rates	Brackets	State	Rates	Brackets	
Ohio (d)	5.1%	>	Utah	5%	>	\$0
	8.5%	>	Vt.	6%	>	\$0
Okla.	6%	>		7%	>	\$10K
Ore.	6.6%	>		8.5%	>	\$25K
Pa.	9.99%	>	Va.	6%	>	\$0
R.I.	9%	>	Wash.			None
S.C.	5%	>	W.Va.	8.75%	>	\$0
S.D.		None	Wis.	7.9%	>	\$0
Tenn.	6.5%	>	Wyo.			None
Tex.		None	D.C.	9.975%	>	\$0

(a) 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.

(b) Includes a 21.99% surtax on liability.

(c) Businesses with entire net income greater than \$100K pay 9.36% on all taxable income, companies with entire net income greater than \$50K and less than or equal to \$100K pay 7.8% on all taxable income, and companies with entire net income less than or equal to \$50K pay 6.76% on all taxable income. All rates include a 4% surtax on tax liability.

(d) These rates represent Ohio's corporate franchise tax (CFT). A tax on gross receipts, the commercial activity tax (CAT), was instituted in 2005. It will be phased in through 2010 while the CFT is phased out. From April 2008 through March 2009, the CAT rate is 0.208%. Beginning April 1, 2009, the CAT rate is fully phased in and equals 0.26%. For tax year 2009 companies owe 20% of CFT liability. For tax year 2010 and thereafter the CFT is fully phased out.

**State Corporate Income Tax Collections  
Per Capita  
Fiscal Year 2007**

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$178	–	Mont.	\$188	16
Ala.	\$110	38	Nebr.	\$120	36
Alaska	\$1,196	1	Nev. (a)	\$0	–
Ariz.	\$158	25	N.H.	\$453	2
Ark.	\$129	33	N.J.	\$332	4
Calif.	\$307	6	N.M.	\$217	13
Colo.	\$100	42	N.Y.	\$281	8
Conn.	\$236	9	N.C.	\$175	21
Del.	\$352	3	N.D.	\$214	14
Fla.	\$135	31	Ohio	\$114	37
Ga.	\$108	41	Okla.	\$156	27
Hawaii	\$79	44	Ore.	\$109	39
Idaho	\$127	34	Pa.	\$184	17
Ill.	\$229	11	R.I.	\$169	22
Ind.	\$156	26	S.C.	\$71	45
Iowa	\$109	40	S.D.	\$97	43
Kans.	\$191	15	Tenn.	\$183	18
Ky.	\$234	10	Tex. (b)	\$0	–
La.	\$176	20	Utah	\$153	28
Maine	\$140	29	Vt.	\$134	32
Md.	\$139	30	Va.	\$167	23
Mass.	\$327	5	Wash. (a)	\$0	–
Mich.	\$177	19	W.Va.	\$298	7
Minn.	\$229	12	Wis.	\$165	24
Miss.	\$127	35	Wyo. (a)	\$0	–
Mo.	\$67	46			

(a) No corporate income tax.

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

Note: See table 38 for average people per household by state.

Source: U.S. Census Bureau, Tax Foundation

Table 15

**State General Sales and Use Tax Rates  
As of January 1, 2009**

State	Tax Rate	Rank	State	Tax Rate	Rank
Ala.	4%	38	Nebr.	5.5%	25
Alaska	None	–	Nev.	6.5%	7
Ariz.	5.6%	24	N.H.	None	–
Ark.	6%	12	N.J.	7%	2
Calif. (a)	7.25%	1	N.M. (b)	5.375%	27
Colo.	2.9%	45	N.Y.	4%	38
Conn.	6%	12	N.C.	4.5%	35
Del.	None	–	N.D.	5%	29
Fla.	6%	12	Ohio	5.5%	25
Ga.	4%	38	Okla.	4.5%	35
Hawaii	4%	38	Ore.	None	–
Idaho	6%	12	Pa.	6%	12
Ill.	6.25%	10	R.I.	7%	2
Ind.	7%	2	S.C.	6%	12
Iowa	6%	12	S.D.	4%	38
Kans.	5.3%	28	Tenn.	7%	2
Ky.	6%	12	Tex.	6.25%	10
La.	4%	38	Utah	4.95%	34
Maine	5%	29	Vt.	6%	12
Md.	6%	12	Va. (a)	5%	29
Mass.	5%	29	Wash.	6.5%	7
Mich.	6%	12	W.Va.	6%	12
Minn.	6.5%	7	Wis.	5%	29
Miss.	7%	2	Wyo.	4%	38
Mo.	4.225%	37	D.C.	5.75%	–
Mont.	None	–			

Note: State rates only. Some states permit counties or cities to levy local sales taxes; for a weighted average of local rates in each state see *Tax Foundation Background Paper*, No. 58, “2009 State Business Tax Climate Index.”

(a) CA and VA include a 1% statewide local rate.

(b) Instead of a sales tax NM levies a gross receipts tax. The rate varies by municipality; and 5.375% is the minimum rate.

Source: forms and tables published by state revenue departments.

**State General Sales Tax Collections  
Per Capita\*  
Fiscal Year 2007**

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$787	–	Mont. (a)	\$0	–
Ala.	\$494	43	Nebr.	\$839	19
Alaska (a)	\$0	–	Nev.	\$1,270	4
Ariz.	\$909	11	N.H. (a)	\$0	–
Ark.	\$1,029	8	N.J.	\$962	9
Calif.	\$897	13	N.M.	\$942	10
Colo.	\$461	45	N.Y.	\$564	39
Conn.	\$866	14	N.C.	\$580	38
Del. (a)	\$0	–	N.D.	\$758	25
Fla.	\$1,198	5	Ohio	\$679	30
Ga.	\$676	31	Okla.	\$546	41
Hawaii	\$1,997	1	Ore. (a)	\$0	–
Idaho	\$862	17	Pa.	\$698	29
Ill.	\$610	36	R.I.	\$826	20
Ind.	\$858	18	S.C.	\$740	28
Iowa	\$599	37	S.D.	\$898	12
Kans.	\$811	22	Tenn.	\$1,106	6
Ky.	\$667	32	Tex.	\$864	15
La.	\$816	21	Utah	\$748	26
Maine	\$801	23	Vt.	\$538	42
Md.	\$615	35	Va.	\$461	44
Mass.	\$633	33	Wash.	\$1,691	2
Mich.	\$791	24	W.Va.	\$624	34
Minn.	\$864	16	Wis.	\$744	27
Miss.	\$1,085	7	Wyo.	\$1,349	3
Mo.	\$559	40			

\* May include gross receipts taxes in some states.

(a) No state-level general sales tax.

Note: See table 38 for average people per household by state.

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

Table 17

**State Gasoline Tax Rates  
As of January 12, 2009  
(Cents Per Gallon)**

State	Tax Rate	Rank	State	Tax Rate	Rank
Ala.	20.9¢	35	Nebr.	27.3¢	19
Alaska (a)	0¢	50	Nev.	33.1¢	7
Ariz.	19¢	40	N.H.	19.6¢	39
Ark.	21.8¢	33	N.J.	14.5¢	47
Calif.	35.3¢	3	N.M.	18.8¢	42
Colo.	22¢	31	N.Y.	41.3¢	1
Conn.	34.3¢	5	N.C.	30.2¢	14
Del.	23¢	28	N.D.	23¢	28
Fla.	34.5¢	4	Ohio	28¢	17
Ga.	12.4¢	49	Okla.	17¢	45
Hawaii	33.6¢	6	Ore.	25¢	21
Idaho	25¢	21	Pa.	32.3¢	10
Ill.	32.4¢	9	R.I.	31¢	12
Ind.	29.2¢	16	S.C.	16.8¢	46
Iowa	22¢	31	S.D.	24¢	25
Kans.	25¢	21	Tenn.	21.4¢	34
Ky.	22.5¢	30	Tex.	20¢	36
La.	20¢	36	Utah	24.5¢	24
Maine	29.9¢	15	Vt.	20¢	36
Md.	23.5¢	26	Va.	19¢	40
Mass.	23.5¢	26	Wash.	37.5¢	2
Mich.	30.5¢	13	W.Va.	32.2¢	11
Minn.	25.6¢	20	Wis.	32.9¢	8
Miss.	18.8¢	42	Wyo.	14¢	48
Mo.	17.3¢	44	D.C.	20¢	—
Mont.	27.8¢	18			

Note: The American Petroleum Institute (API) has developed a methodology for determining the average tax rate on a gallon of fuel. Rates may include any of the following: excise taxes, environmental fees, storage tank taxes, other fees or taxes, and general sales tax. In states where gasoline is subject to the general sales tax, or where the fuel tax is based on the average sale price, the average rate determined by API is sensitive to changes in the price of gasoline. States that fully or partially apply general sales taxes to gasoline: CA, CO, GA, IL, IN, MI, NY.

(a) Alaska's 8 cents per gallon tax is suspended from 9/1/08 through 8/31/09.

Source: American Petroleum Institute.

**State Cigarette Excise Tax Rates  
As of January 1, 2009  
(Cents Per 20-Pack)**

State	Tax Rate	Rank	State	Tax Rate	Rank
Ala.	42.5¢	41	Nebr.	64¢	34
Alaska	200¢	6	Nev.	80¢	31
Ariz.	200¢	6	N.H.	133¢	21
Ark.	59¢	37	N.J.	257.5¢	2
Calif.	87¢	29	N.M.	91¢	28
Colo.	84¢	30	N.Y.	275¢	1
Conn.	200¢	6	N.C.	35¢	44
Del.	115¢	24	N.D.	44¢	40
Fla.	33.9¢	45	Ohio	125¢	22
Ga.	37¢	42	Okla.	103¢	25
Hawaii	200¢	6	Ore.	118¢	23
Idaho	57¢	38	Pa.	135¢	20
Ill.	98¢	27	R.I.	246¢	4
Ind.	99.5¢	26	S.C.	7¢	50
Iowa	136¢	19	S.D.	153¢	16
Kans.	79¢	32	Tenn.	62¢	35
Ky.	30¢	46	Tex.	141¢	18
La.	36¢	43	Utah	69.5¢	33
Maine	200¢	6	Vt.	199¢	13
Md.	200¢	6	Va.	30¢	46
Mass.	251¢	3	Wash.	202.5¢	5
Mich.	200¢	6	W.Va.	55¢	39
Minn.	150.4¢	17	Wis.	177¢	14
Miss.	18¢	48	Wyo.	60¢	36
Mo.	17¢	49	D.C.	200¢	—
Mont.	170¢	15			

Note: Local option taxes not included.

Source: Tax Foundation, state revenue departments.

Table 19

**State Spirits Excise Tax Rates  
As of January 1, 2009  
(Dollars Per Gallon)**

State	Tax Rate	Rank	State	Tax Rate	Rank
Ala. (a)	\$16.17	4	Nebr.	\$3.75	31
Alaska	\$12.80	5	Nev.	\$3.60	33
Ariz.	\$3.00	36	N.H. (a)	\$0.00	48
Ark.	\$2.58	38	N.J.	\$4.40	26
Calif.	\$3.30	34	N.M.	\$6.06	17
Colo.	\$2.28	43	N.Y.	\$6.44	16
Conn.	\$4.50	24	N.C. (a)	\$9.94	10
Del.	\$5.46	20	N.D.	\$2.50	39
Fla.	\$6.50	15	Ohio (a)	\$8.73	11
Ga.	\$3.79	30	Okla.	\$5.56	19
Hawaii	\$5.98	18	Ore. (a)	\$20.76	1
Idaho (a)	\$10.00	9	Pa. (a)	\$6.65	14
Ill.	\$4.50	24	R.I.	\$3.75	31
Ind.	\$2.68	37	S.C. (b)	\$5.42	21
Iowa (a)	\$11.32	7	S.D.	\$3.93	29
Kans.	\$2.50	39	Tenn.	\$4.40	26
Ky.	\$1.94	46	Tex.	\$2.40	42
La.	\$2.50	39	Utah (a)	\$11.12	8
Maine (a)	\$5.10	22	Vt. (a)	\$0.00	48
Md.	\$1.50	47	Va. (a)	\$19.00	3
Mass.	\$4.05	28	Wash. (a)	\$19.51	2
Mich. (a)	\$11.65	6	W.Va. (a)	\$2.05	44
Minn.	\$5.03	23	Wis.	\$3.25	35
Miss. (a)	\$6.75	13	Wyo. (a)	\$0.00	48
Mo.	\$2.00	45	D.C.	\$1.50	–
Mont. (a)	\$7.90	12			

Note: Local excise taxes excluded.

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

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

Source: State revenue departments, Distilled Spirits Council of the United States (DISCUS).

Table 20

**State Table Wine Excise Tax Rates  
As of January 1, 2009  
(Dollars Per Gallon)**

State	Tax Rate	Rank	State	Tax Rate	Rank
Ala. (a)	\$1.70	4	Nebr.	\$0.95	14
Alaska	\$2.50	1	Nev.	\$0.70	22
Ariz.	\$0.84	17	N.H. (b)	—	—
Ark.	\$0.77	19	N.J.	\$0.70	22
Calif.	\$0.20	44	N.M.	\$1.70	4
Colo.	\$0.28	41	N.Y.	\$0.19	45
Conn.	\$0.60	25	N.C.	\$0.79	18
Del.	\$0.97	13	N.D.	\$0.50	31
Fla.	\$2.25	2	Ohio	\$0.32	38
Ga.	\$1.51	6	Okla.	\$0.72	21
Hawaii	\$1.38	8	Ore.	\$0.67	24
Idaho	\$0.45	34	Pa. (b)	—	—
Ill.	\$0.73	20	R.I.	\$0.60	25
Ind.	\$0.47	33	S.C.	\$1.08	10
Iowa	\$1.75	3	S.D.	\$0.93	15
Kans.	\$0.30	39	Tenn.	\$1.21	9
Ky.	\$0.50	31	Tex.	\$0.204	43
La.	\$0.11	46	Utah (b)	—	—
Maine	\$0.60	25	Vt.	\$0.55	28
Md.	\$0.40	37	Va.	\$1.51	6
Mass.	\$0.55	28	Wash.	\$0.87	16
Mich.	\$0.51	30	W.Va.	\$1.00	12
Minn.	\$0.30	39	Wis.	\$0.25	42
Miss.	\$0.427	35	Wyo. (b)	—	—
Mo.	\$0.42	36	D.C.	\$0.30	—
Mont.	\$1.06	11			

Table 21

**State Beer Excise Tax Rates  
As of January 1, 2009  
(Dollars Per Gallon)**

State	Tax Rate	Rank	State	Tax Rate	Rank
Ala. (a)	\$1.05	2	Nebr.	\$0.31	14
Alaska	\$1.07	1	Nev.	\$0.16	30
Ariz.	\$0.16	30	N.H.	\$0.30	15
Ark.	\$0.21	20	N.J.	\$0.12	38
Calif.	\$0.20	21	N.M.	\$0.41	9
Colo.	\$0.08	46	N.Y.	\$0.11	40
Conn.	\$0.20	21	N.C.	\$0.53	6
Del.	\$0.16	30	N.D.	\$0.16	30
Fla.	\$0.48	7	Ohio	\$0.18	27
Ga. (b)	\$1.01	3	Okla.	\$0.40	11
Hawaii	\$0.93	4	Ore.	\$0.0839	45
Idaho	\$0.15	34	Pa.	\$0.08	46
Ill.	\$0.185	26	R.I.	\$0.11	40
Ind.	\$0.115	39	S.C.	\$0.77	5
Iowa	\$0.19	25	S.D.	\$0.27	16
Kans.	\$0.18	27	Tenn.	\$0.14	36
Ky.	\$0.10	43	Tex.	\$0.20	21
La.	\$0.32	13	Utah	\$0.41	9
Maine	\$0.35	12	Vt.	\$0.265	17
Md.	\$0.09	44	Va.	\$0.2565	19
Mass.	\$0.11	40	Wash.	\$0.26	18
Mich.	\$0.20	21	W.Va.	\$0.18	27
Minn.	\$0.15	34	Wis.	\$0.06	48
Miss.	\$0.427	8	Wyo.	\$0.019	50
Mo.	\$0.06	48	D.C.	\$0.09	–
Mont.	\$0.14	36			

Note: Local excise taxes excluded unless they are uniform and statewide.

(a) Includes a local rate of \$0.52 per gallon statewide.

(b) Includes a local rate of \$0.53 per gallon statewide.

Source: State Revenue Departments; Beer Institute.

**State Selective Sales Tax Collections  
Per Capita  
Fiscal Year 2007**

State	Tax Rate	Rank	State	Tax Rate	Rank
U.S.	\$365	—	Mont.	\$557	5
Ala.	\$458	16	Nebr.	\$265	40
Alaska	\$323	32	Nev.	\$757	2
Ariz.	\$265	41	N.H.	\$559	4
Ark.	\$337	27	N.J.	\$415	22
Calif.	\$213	48	N.M.	\$327	30
Colo.	\$256	46	N.Y.	\$447	18
Conn.	\$553	6	N.C.	\$409	23
Del.	\$535	8	N.D.	\$508	10
Fla.	\$319	34	Ohio	\$300	36
Ga.	\$194	50	Okla.	\$271	39
Hawaii	\$523	9	Ore.	\$210	49
Idaho	\$264	42	Pa.	\$469	14
Ill.	\$507	11	R.I.	\$454	17
Ind.	\$368	25	S.C.	\$308	35
Iowa	\$329	29	S.D.	\$388	24
Kans.	\$295	38	Tenn.	\$260	44
Ky.	\$420	21	Tex.	\$481	13
La.	\$443	19	Utah	\$257	45
Maine	\$483	12	Vt.	\$822	1
Md.	\$421	20	Va.	\$321	33
Mass.	\$298	37	Wash.	\$466	15
Mich.	\$359	26	W.Va.	\$607	3
Minn.	\$547	7	Wis.	\$336	28
Miss.	\$324	31	Wyo.	\$246	47
Mo.	\$263	43			

Note: Local excise taxes excluded unless they are uniform and statewide.

Note: Selective sales taxes include taxes on tobacco products, alcoholic beverages, motor fuels, amusements, insurance premiums, (a) includes a local plate of \$0.26 per gallon statewide per household by state.

(b) States where the government controls all sales. However, even

Source: U.S. Census Bureau, Tax Foundation. valorem mark-up and excise taxes.

Source: Tax Foundation; state revenue departments.

Table 23

**State Lottery Sales  
Per Capita  
Fiscal Year 2007**

State	Sales Per Capita (c)	Rank	State	Sales Per Capita (c)	Rank
Total U.S.	\$195	–	Nebr.	\$65	40
Ariz.	\$74	39	N.H.	\$201	17
Calif.	\$92	30	N.J.	\$272	12
Colo.	\$95	29	N.M.	\$76	38
Conn.	\$274	11	N.Y.	\$370	7
Del. (a) (c)	\$881	2	N.C.	\$99	28
Fla.	\$228	15	N.D.	\$36	43
Ga.	\$363	8	Ohio	\$197	18
Idaho	\$88	32	Okla.	\$56	41
Ill.	\$158	26	Ore. (a) (c)	\$330	9
Ind.	\$125	27	Pa.	\$248	13
Iowa	\$79	36	R.I. (b)	\$1,713	1
Kans.	\$87	33	S.C.	\$226	16
Ky.	\$176	20	S.D. (b)	\$875	3
La.	\$82	34	Tenn.	\$173	22
Maine	\$175	21	Tex.	\$160	24
Md.	\$281	10	Vt.	\$168	23
Mass.	\$691	5	Va.	\$178	19
Mich.	\$233	14	Wash.	\$77	37
Minn.	\$82	35	W.Va. (a) (c)	\$864	4
Mo.	\$160	25	Wis.	\$88	31
Mont.	\$44	42	D.C.	\$436	6

(a) Includes net VLT sales (Cash in less cash out).

(b) Include gross VLT sales (Cash in).

(c) States with video lottery terminals (VLT) do not all report lottery sales the same way; therefore, the figures for these states are not strictly comparable to other states with or without video lottery terminals and should be considered only estimates (see notes (a) and (b)).

Note: See table 38 for average people per household by state.

Source: Lottery data from North American Association of State and Provincial Lotteries; population data from Census Bureau; Tax Foundation calculations.

**Implicit Tax Rates on State Lottery Sales  
Fiscal Year 2007**

State	Implicit Tax Rate * (c)	Rank	State	Implicit Tax Rate * (c)	Rank
Total U.S.	42.6%	–	Nebr.	34.2%	33
Ariz.	43.5%	16	N.H.	42.7%	18
Calif.	54.5%	5	N.J.	54.4%	6
Colo.	35.3%	31	N.M.	30.7%	37
Conn.	41.3%	20	N.Y.	49.0%	9
Del. (a) (c)	51.6%	8	N.C.	55.3%	4
Fla.	44.0%	15	N.D.	42.9%	17
Ga.	33.2%	34	Ohio	42.1%	19
Idaho	32.9%	35	Okla.	52.1%	7
Ill.	44.5%	14	Ore. (a) (c)	116.1%	1
Ind.	37.7%	27	Pa.	44.6%	13
Iowa	32.8%	36	R.I. (b)	21.6%	42
Kans.	41.2%	21	S.C.	39.0%	24
Ky.	35.8%	30	S.D. (b)	21.1%	43
La.	56.8%	3	Tenn.	36.7%	28
Maine	28.2%	40	Tex.	40.3%	22
Md.	45.6%	12	Vt.	28.9%	39
Mass.	25.0%	41	Va.	47.3%	10
Mich.	47.0%	11	Wash.	30.2%	38
Minn.	36.2%	29	W.Va. (a) (c)	61.2%	2
Mo.	38.1%	25	Wis.	39.2%	23
Mont.	37.7%	26	D.C.	34.3%	32

\* The implicit tax rate measures the tax revenue (profits) as a percentage of the value of the lottery ticket (prize money plus administrative costs). The implicit tax rate does not take into account federal or state income tax on winnings.

(a) Includes net VLT sales (Cash in less cash out).

(b) Include gross VLT sales (Cash in).

(c) States with video lottery terminals (VLT) do not all report lottery sales the same way; therefore, the figures for these states are not strictly comparable to other states with or without video lottery terminals and should be considered only estimates (see notes (a) and (b)).

Source: North American Association of State and Provincial Lotteries; U.S. Census Bureau; Tax Foundation calculations.

Table 25

**State Lottery Revenue (Profits)  
As a Percentage of Own-Source Revenue  
Fiscal Year 2007**

State	Percentage of Revenue	Rank	State	Percentage of Revenue	Rank
Total U.S.	1.12%	–	Nebr.	0.39%	37
Ariz.	0.64%	27	N.H.	1.46%	13
Calif.	0.47%	32	N.J.	1.53%	11
Colo.	0.54%	31	N.M.	0.28%	40
Conn.	1.31%	17	N.Y.	1.79%	8
Del. (a)	4.15%	3	N.C.	0.82%	25
Fla.	1.66%	10	N.D.	0.19%	42
Ga.	2.66%	5	Ohio	0.96%	23
Idaho	0.45%	33	Okla.	0.41%	35
Ill.	1.09%	19	Ore. (a)	2.53%	6
Ind.	0.88%	24	Pa.	1.42%	14
Iowa	0.40%	36	R.I. (b)	5.07%	2
Kans.	0.59%	29	S.C.	1.36%	15
Ky.	1.03%	22	S.D. (b)	3.31%	4
La.	0.61%	28	Tenn.	1.35%	16
Maine	0.72%	26	Tex.	1.25%	18
Md.	1.79%	9	Vt.	0.58%	30
Mass.	2.24%	7	Va.	1.09%	20
Mich.	1.50%	12	Wash.	0.29%	39
Minn.	0.35%	38	W.Va. (a)	6.82%	1
Mo.	1.04%	21	Wis.	0.42%	34
Mont.	0.21%	41			

(a) Includes net VLT sales (Cash in less cash out)

(b) Include gross VLT sales (Cash in)

Source: North American Association of State and Provincial Lotteries; U.S. Census Bureau; Tax Foundation calculations.

Table 26

**State Debt Per Capita  
Fiscal Year 2007**

State	Debt Per Capita	Rank	State	Debt Per Capita	Rank
U.S.	\$3,124	–	Mont.	\$4,883	10
Ala.	\$1,532	45	Nebr.	\$1,242	47
Alaska	\$9,630	2	Nev.	\$1,637	43
Ariz.	\$1,527	46	N.H.	\$5,853	7
Ark.	\$1,598	44	N.J.	\$5,923	6
Calif.	\$3,151	23	N.M.	\$3,744	16
Colo.	\$3,096	25	N.Y.	\$5,707	8
Conn.	\$6,812	4	N.C.	\$2,147	37
Del.	\$6,105	5	N.D.	\$2,807	29
Fla.	\$2,001	40	Ohio	\$2,273	34
Ga.	\$1,204	48	Okla.	\$2,409	32
Hawaii	\$4,652	11	Ore.	\$3,039	26
Idaho	\$1,898	41	Pa.	\$2,990	28
Ill.	\$4,256	12	R.I.	\$7,944	3
Ind.	\$3,033	27	S.C.	\$3,429	17
Iowa	\$2,257	36	S.D.	\$4,080	13
Kans.	\$2,050	38	Tenn.	\$677	50
Ky.	\$2,571	30	Tex.	\$1,011	49
La.	\$3,339	19	Utah	\$2,269	35
Maine	\$4,047	14	Vt.	\$4,915	9
Md.	\$3,390	18	Va.	\$2,564	31
Mass.	\$10,546	1	Wash.	\$3,279	21
Mich.	\$3,337	20	W.Va.	\$3,109	24
Minn.	\$1,713	42	Wis.	\$3,841	15
Miss.	\$2,014	39	Wyo.	\$2,327	33
Mo.	\$3,195	22			

Note: Debt at end of fiscal year. See table 38 for average people per household by state.

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

Table 27

**State Spending Per Capita  
Fiscal Year 2007**

State	Spending Per Capita	Rank	State	Spending Per Capita	Rank
U.S.	\$5,446	–	Mont.	\$5,832	18
Ala.	\$5,032	32	Nebr.	\$4,426	44
Alaska	\$13,508	1	Nev.	\$4,253	47
Ariz.	\$4,532	41	N.H.	\$4,739	37
Ark.	\$5,297	29	N.J.	\$6,463	11
Calif.	\$6,417	12	N.M.	\$7,621	7
Colo.	\$4,413	45	N.Y.	\$7,846	5
Conn.	\$6,320	14	N.C.	\$4,909	33
Del.	\$7,862	4	N.D.	\$5,915	17
Fla.	\$4,009	49	Ohio	\$5,775	20
Ga.	\$4,431	43	Okla.	\$5,033	31
Hawaii	\$7,688	6	Ore.	\$5,540	24
Idaho	\$4,654	38	Pa.	\$5,500	26
Ill.	\$4,628	39	R.I.	\$6,673	9
Ind.	\$4,556	40	S.C.	\$5,682	21
Iowa	\$5,188	30	S.D.	\$4,508	42
Kans.	\$4,766	36	Tenn.	\$4,087	48
Ky.	\$5,608	23	Tex.	\$3,831	50
La.	\$6,526	10	Utah	\$4,890	34
Maine	\$6,030	16	Vt.	\$8,041	3
Md.	\$5,634	22	Va.	\$4,791	35
Mass.	\$6,838	8	Wash.	\$5,780	19
Mich.	\$5,427	27	W.Va.	\$5,395	28
Minn.	\$6,159	15	Wis.	\$5,530	25
Miss.	\$6,404	13	Wyo.	\$8,761	2
Mo.	\$4,322	46			

Note: See table 38 for average people per household by state.

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

Table 28

**State Surplus or Deficit Per Capita  
Fiscal Year 2007**

State	Surplus or Deficit (-) Per Capita	Rank	State	Surplus or Deficit (-) Per Capita	Rank
U.S.	\$1,193	–	Mont.	\$1,654	8
Ala.	\$942	35	Nebr.	\$1,219	21
Alaska	\$4,829	1	Nev.	\$1,356	13
Ariz.	\$247	50	N.H.	\$720	42
Ark.	\$1,144	28	N.J.	\$1,086	30
Calif.	\$1,823	4	N.M.	\$958	34
Colo.	\$1,171	27	N.Y.	\$1,429	12
Conn.	\$965	33	N.C.	\$874	37
Del.	\$793	40	N.D.	\$1,580	9
Fla.	\$1,227	20	Ohio	\$1,764	5
Ga.	\$341	49	Okla.	\$1,175	26
Hawaii	\$1,037	31	Ore.	\$2,684	2
Idaho	\$1,485	11	Pa.	\$1,215	22
Ill.	\$933	36	R.I.	\$1,271	18
Ind.	\$572	47	S.C.	\$619	45
Iowa	\$1,205	23	S.D.	\$1,702	6
Kans.	\$656	44	Tenn.	\$732	41
Ky.	\$413	48	Tex.	\$1,019	32
La.	\$1,272	17	Utah	\$1,183	25
Maine	\$1,139	29	Vt.	\$714	43
Md.	\$577	46	Va.	\$1,352	14
Mass.	\$835	38	Wash.	\$1,544	10
Mich.	\$825	39	W.Va.	\$1,203	24
Minn.	\$1,326	15	Wis.	\$1,659	7
Miss.	\$1,296	16	Wyo.	\$2,527	3
Mo.	\$1,265	19			

Note: See table 38 for average people per household by state.

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

Table 29

**State and Local Tax Burden Per Capita  
Fiscal Year 2008**

State	Tax Burden Per Capita (a)	Rank	State	Tax Burden Per Capita (a)	Rank
U.S.	\$4,283	–	Mont.	\$3,158	43
Ala.	\$3,144	44	Nebr.	\$3,983	19
Alaska	\$2,871	49	Nev.	\$3,245	39
Ariz.	\$3,244	40	N.H.	\$3,642	29
Ark.	\$3,351	37	N.J.	\$6,610	2
Calif.	\$5,028	6	N.M.	\$3,114	46
Colo.	\$4,359	13	N.Y.	\$6,419	3
Conn.	\$7,007	1	N.C.	\$3,663	28
Del.	\$4,253	16	N.D.	\$3,637	30
Fla.	\$3,441	36	Ohio	\$4,049	18
Ga.	\$3,735	23	Okla.	\$3,761	22
Hawaii	\$4,920	7	Ore.	\$3,719	24
Idaho	\$3,670	27	Pa.	\$4,463	11
Ill.	\$4,346	14	R.I.	\$4,533	10
Ind.	\$3,502	34	S.C.	\$3,127	45
Iowa	\$3,589	31	S.D.	\$3,079	47
Kans.	\$3,911	20	Tenn.	\$3,160	42
Ky.	\$3,243	41	Tex.	\$3,580	32
La.	\$3,286	38	Utah	\$3,446	35
Maine	\$3,835	21	Vt.	\$4,410	12
Md.	\$5,669	4	Va.	\$4,669	9
Mass.	\$5,377	5	Wash.	\$4,334	15
Mich.	\$3,694	26	W.Va.	\$3,000	48
Minn.	\$4,688	8	Wis.	\$4,194	17
Miss.	\$2,834	50	Wyo.	\$3,714	25
Mo.	\$3,508	33	D.C.	\$7,308	–

(a) Fiscal Year 2008 figures are advanced estimates calculated in August, 2008. Data for years 1977 to present are available at [www.TaxFoundation.org](http://www.TaxFoundation.org). Payments made to out-of-state governments are tallied in taxpayer's state of residence where possible.

Note: See table 38 for average people per household by state.

Source: *Tax Foundation Special Report*, No. 163, "State-Local Tax Burdens Dip as Income Growth Outpaces Tax Growth."

**State and Local Tax Burden  
As a Percentage of State Income  
Fiscal Year 2008**

State	Tax Burden	Rank	State	Tax Burden	Rank
U.S.	9.7%	–	Mont.	8.6%	40
Ala.	8.6%	38	Nebr.	9.8%	17
Alaska	6.4%	50	Nev.	6.6%	49
Ariz.	8.5%	41	N.H.	7.6%	46
Ark.	10.0%	14	N.J.	11.8%	1
Calif.	10.5%	6	N.M.	8.6%	39
Colo.	9.0%	34	N.Y.	11.7%	2
Conn.	11.1%	3	N.C.	9.8%	20
Del.	9.5%	24	N.D.	9.2%	33
Fla.	7.4%	47	Ohio	10.4%	7
Ga.	9.9%	16	Okla.	9.8%	19
Hawaii	10.6%	5	Ore.	9.4%	26
Idaho	10.1%	13	Pa.	10.2%	11
Ill.	9.3%	30	R.I.	10.2%	10
Ind.	9.4%	28	S.C.	8.8%	37
Iowa	9.3%	31	S.D.	7.9%	45
Kans.	9.6%	21	Tenn.	8.3%	44
Ky.	9.4%	25	Tex.	8.4%	43
La.	8.4%	42	Utah	9.6%	22
Maine	10.0%	15	Vt.	10.3%	8
Md.	10.8%	4	Va.	9.8%	18
Mass.	9.5%	23	Wash.	8.9%	35
Mich.	9.4%	27	W.Va.	9.3%	29
Minn.	10.2%	12	Wis.	10.2%	9
Miss.	8.9%	36	Wyo.	7.0%	48
Mo.	9.2%	32	D.C.	10.3%	–

Note: Based on Fiscal Year 2008 advanced estimates calculated in August, 2008. Data for years 1977 to present are available at [www.TaxFoundation.org](http://www.TaxFoundation.org). Payments made to out-of-state governments are tallied in taxpayer's state of residence where possible.

Source: *Tax Foundation Special Report*, No. 163, "State-Local Tax Burdens Dip as Income Growth Outpaces Tax Growth."

Table 31

**State and Local Individual Income Tax  
Collections Per Capita  
Fiscal Year 2006**

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$903	–	Mont.	\$817	28
Ala.	\$630	36	Nebr.	\$878	21
Alaska (a)	\$0	–	Nev. (a)	\$0	–
Ariz.	\$537	39	N.H. (b)	\$62	42
Ark.	\$721	31	N.J.	\$1,213	10
Calif.	\$1,418	6	N.M.	\$583	37
Colo.	\$902	19	N.Y.	\$2,003	1
Conn.	\$1,655	3	N.C.	\$1,079	13
Del.	\$1,272	8	N.D.	\$433	40
Fla. (a)	\$0	–	Ohio	\$1,201	11
Ga.	\$872	24	Okla.	\$775	30
Hawaii	\$1,218	9	Ore.	\$1,513	5
Idaho	\$846	25	Pa.	\$995	16
Ill.	\$677	33	R.I.	\$958	17
Ind.	\$795	29	S.C.	\$635	35
Iowa	\$838	26	S.D. (a)	\$0	–
Kans.	\$874	22	Tenn. (b)	\$32	43
Ky.	\$937	18	Tex. (a)	\$0	–
La.	\$572	38	Utah	\$896	20
Maine	\$1,042	15	Vt.	\$874	23
Md.	\$1,762	2	Va.	\$1,194	12
Mass.	\$1,630	4	Wash. (a)	\$0	–
Mich.	\$663	34	W.Va.	\$718	32
Minn.	\$1,337	7	Wis.	\$1,063	14
Miss.	\$433	41	Wyo. (a)	\$0	–
Mo.	\$829	27	D.C.	\$2,111	–

(a) No income tax.

(b) No tax on wages, but interest and dividends income taxed.

Note: See table 38 for average people per household by state.

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

**State and Local Corporate Income Tax  
Collections Per Capita  
Fiscal Year 2006**

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$178	–	Mont.	\$163	18
Ala.	\$122	34	Nebr.	\$149	22
Alaska	\$1,220	1	Nev. (a)	\$0	–
Ariz.	\$147	24	N.H.	\$415	3
Ark.	\$132	33	N.J.	\$290	6
Calif.	\$286	8	N.M.	\$196	11
Colo.	\$97	40	N.Y.	\$469	2
Conn.	\$182	15	N.C.	\$149	23
Del.	\$349	4	N.D.	\$189	12
Fla.	\$134	31	Ohio	\$99	39
Ga.	\$97	41	Okla.	\$86	43
Hawaii	\$116	35	Ore.	\$134	32
Idaho	\$137	29	Pa.	\$171	16
Ill.	\$188	13	R.I.	\$160	19
Ind.	\$166	17	S.C.	\$69	45
Iowa	\$96	42	S.D.	\$79	44
Kans.	\$139	28	Tenn.	\$154	20
Ky.	\$266	9	Tex. (b)	\$0	–
La.	\$116	36	Utah	\$137	30
Maine	\$143	26	Vt.	\$139	27
Md.	\$152	21	Va.	\$114	37
Mass.	\$289	7	Wash. (a)	\$0	–
Mich.	\$187	14	W.Va.	\$295	5
Minn.	\$209	10	Wis.	\$145	25
Miss.	\$109	38	Wyo. (a)	\$0	–
Mo.	\$63	46	D.C.	\$377	–

(a) No corporate income tax.

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

Note: See table 38 for average people per household by state.

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

Table 33

**State and Local General and Selective Sales Tax  
Collections Per Capita\*  
Fiscal Year 2006**

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$1,386	–	Mont.	\$550	47
Ala.	\$1,343	20	Nebr.	\$1,244	28
Alaska	\$647	46	Nev.	\$2,345	3
Ariz.	\$1,543	12	N.H.	\$541	48
Ark.	\$1,664	8	N.J.	\$1,225	30
Calif.	\$1,440	15	N.M.	\$1,663	9
Colo.	\$1,317	22	N.Y.	\$1,640	10
Conn.	\$1,424	16	N.C.	\$1,176	35
Del.	\$520	49	N.D.	\$1,313	23
Fla.	\$1,807	6	Ohio	\$1,132	38
Ga.	\$1,304	25	Okla.	\$1,190	34
Hawaii	\$2,489	1	Ore.	\$295	50
Idaho	\$1,036	44	Pa.	\$1,152	37
Ill.	\$1,404	17	R.I.	\$1,320	21
Ind.	\$1,220	31	S.C.	\$1,045	43
Iowa	\$1,128	40	S.D.	\$1,551	11
Kans.	\$1,389	18	Tenn.	\$1,673	7
Ky.	\$1,213	33	Tex.	\$1,475	13
La.	\$2,006	4	Utah	\$1,304	26
Maine	\$1,271	27	Vt.	\$1,307	24
Md.	\$1,114	41	Va.	\$1,065	42
Mass.	\$947	45	Wash.	\$2,438	2
Mich.	\$1,174	36	W.Va.	\$1,243	29
Minn.	\$1,449	14	Wis.	\$1,131	39
Miss.	\$1,376	19	Wyo.	\$1,858	5
Mo.	\$1,217	32	D.C.	\$2,154	–

\* May include gross receipts taxes in some states.

Note: See table 38 for average people per household by state.

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

**State and Local Property Tax Collections  
Per Capita  
Fiscal Year 2006**

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$1,208	–	Mont.	\$1,125	22
Ala.	\$422	50	Nebr.	\$1,270	17
Alaska	\$1,439	12	Nev.	\$1,024	29
Ariz.	\$912	35	N.H.	\$2,127	3
Ark.	\$473	49	N.J.	\$2,372	1
Calif.	\$1,031	28	N.M.	\$495	48
Colo.	\$1,116	23	N.Y.	\$1,891	5
Conn.	\$2,167	2	N.C.	\$796	38
Del.	\$627	43	N.D.	\$996	31
Fla.	\$1,288	16	Ohio	\$1,099	24
Ga.	\$970	33	Okla.	\$507	47
Hawaii	\$772	39	Ore.	\$1,007	30
Idaho	\$857	37	Pa.	\$1,148	20
Ill.	\$1,534	10	R.I.	\$1,774	7
Ind.	\$1,339	14	S.C.	\$923	34
Iowa	\$1,144	21	S.D.	\$978	32
Kans.	\$1,191	19	Tenn.	\$684	42
Ky.	\$578	45	Tex.	\$1,405	13
La.	\$565	46	Utah	\$738	40
Maine	\$1,683	9	Vt.	\$1,851	6
Md.	\$1,067	26	Va.	\$1,215	18
Mass.	\$1,684	8	Wash.	\$1,093	25
Mich.	\$1,338	15	W.Va.	\$586	44
Minn.	\$1,040	27	Wis.	\$1,444	11
Miss.	\$716	41	Wyo.	\$1,933	4
Mo.	\$858	36	D.C.	\$2,079	–

Note: See table 38 for average people per household by state.

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

Table 35

**State and Local Debt Per Capita  
Fiscal Year 2006**

State	Debt Per Capita	Rank	State	Debt Per Capita	Rank
U.S.	\$7,402	–	Mont.	\$6,148	26
Ala.	\$4,887	42	Nebr.	\$5,308	39
Alaska	\$14,031	1	Nev.	\$8,398	11
Ariz.	\$5,720	31	N.H.	\$7,612	14
Ark.	\$4,234	47	N.J.	\$9,153	5
Calif.	\$8,293	12	N.M.	\$5,550	35
Colo.	\$8,460	9	N.Y.	\$12,526	3
Conn.	\$9,231	4	N.C.	\$5,008	40
Del.	\$7,190	19	N.D.	\$5,476	37
Fla.	\$6,687	24	Ohio	\$5,554	34
Ga.	\$4,562	45	Okla.	\$4,286	46
Hawaii	\$7,465	16	Ore.	\$7,354	17
Idaho	\$3,074	50	Pa.	\$8,562	8
Ill.	\$8,690	7	R.I.	\$8,405	10
Ind.	\$5,469	38	S.C.	\$7,492	15
Iowa	\$4,658	43	S.D.	\$5,815	30
Kans.	\$7,242	18	Tenn.	\$4,630	44
Ky.	\$7,756	13	Tex.	\$7,160	20
La.	\$5,660	33	Utah	\$6,029	28
Maine	\$5,689	32	Vt.	\$6,213	25
Md.	\$5,490	36	Va.	\$6,105	27
Mass.	\$13,517	2	Wash.	\$8,960	6
Mich.	\$7,009	22	W.Va.	\$4,945	41
Minn.	\$7,132	21	Wis.	\$6,989	23
Miss.	\$3,849	48	Wyo.	\$3,821	49
Mo.	\$5,842	29	D.C.	\$13,739	–

Note: Debt outstanding. Includes short-term and long-term debt.  
See table 38 for average people per household by state.

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

Table 36

**State and Local Spending Per Capita  
Fiscal Year 2006**

State	Spending Per Capita	Rank	State	Spending Per Capita	Rank
U.S.	\$8,433	–	Mont.	\$7,382	34
Ala.	\$7,688	29	Nebr.	\$8,710	12
Alaska	\$16,020	1	Nev.	\$7,679	30
Ariz.	\$7,058	39	N.H.	\$6,905	43
Ark.	\$6,630	49	N.J.	\$9,574	7
Calif.	\$10,136	4	N.M.	\$8,503	16
Colo.	\$7,853	26	N.Y.	\$12,505	2
Conn.	\$9,023	9	N.C.	\$7,332	37
Del.	\$9,794	5	N.D.	\$7,736	28
Fla.	\$7,858	25	Ohio	\$8,508	15
Ga.	\$6,835	45	Okla.	\$6,738	47
Hawaii	\$8,655	14	Ore.	\$8,346	18
Idaho	\$6,458	50	Pa.	\$8,416	17
Ill.	\$7,922	24	R.I.	\$9,084	8
Ind.	\$7,012	41	S.C.	\$7,975	22
Iowa	\$7,794	27	S.D.	\$6,643	48
Kans.	\$7,383	33	Tenn.	\$7,361	35
Ky.	\$7,048	40	Tex.	\$6,929	42
La.	\$8,082	21	Utah	\$7,288	38
Maine	\$8,156	19	Vt.	\$8,690	13
Md.	\$7,925	23	Va.	\$7,350	36
Mass.	\$9,626	6	Wash.	\$8,950	10
Mich.	\$7,596	32	W.Va.	\$6,854	44
Minn.	\$8,730	11	Wis.	\$8,155	20
Miss.	\$7,624	31	Wyo.	\$11,718	3
Mo.	\$6,804	46	D.C.	\$17,286	–

Note: See table 38 for average people per household by state.

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

Table 37

**State and Local Revenues Per Capita  
Fiscal Year 2006**

State	Revenues Per Capita	Rank	State	Revenues Per Capita	Rank
U.S.	\$9,215	–	Mont.	\$8,519	26
Ala.	\$7,893	36	Nebr.	\$9,669	10
Alaska	\$19,670	1	Nev.	\$8,309	30
Ariz.	\$7,481	46	N.H.	\$7,171	49
Ark.	\$7,453	47	N.J.	\$9,873	9
Calif.	\$11,241	4	N.M.	\$9,564	13
Colo.	\$8,720	22	N.Y.	\$13,816	3
Conn.	\$9,611	12	N.C.	\$7,691	42
Del.	\$10,000	6	N.D.	\$9,066	19
Fla.	\$8,472	28	Ohio	\$9,379	16
Ga.	\$7,079	50	Okla.	\$7,538	44
Hawaii	\$9,425	15	Ore.	\$9,875	8
Idaho	\$7,509	45	Pa.	\$8,825	21
Ill.	\$8,475	27	R.I.	\$9,653	11
Ind.	\$8,131	33	S.C.	\$8,078	35
Iowa	\$8,380	29	S.D.	\$7,730	41
Kans.	\$7,859	37	Tenn.	\$7,834	38
Ky.	\$7,439	48	Tex.	\$7,755	40
La.	\$9,092	18	Utah	\$8,174	32
Maine	\$8,907	20	Vt.	\$9,241	17
Md.	\$8,656	24	Va.	\$8,113	34
Mass.	\$10,355	5	Wash.	\$9,973	7
Mich.	\$8,674	23	W.Va.	\$7,771	39
Minn.	\$9,511	14	Wis.	\$8,633	25
Miss.	\$8,282	31	Wyo.	\$15,472	2
Mo.	\$7,604	43	D.C.	\$18,946	–

Note: See table 38 for average people per household by state.

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

**People Per Household, by State  
2006-2007**

State	2006	2007	State	2006	2007
US	2.61	2.61	Mont.	2.47	2.50
Ala.	2.50	2.48	Nebr.	2.45	2.46
Alaska	2.81	2.80	Nev.	2.63	2.65
Ariz.	2.72	2.77	N.H.	2.53	2.54
Ark.	2.48	2.50	N.J.	2.72	2.70
Calif.	2.93	2.93	N.M.	2.64	2.62
Colo.	2.52	2.56	N.Y.	2.64	2.63
Conn.	2.56	2.56	N.C.	2.49	2.48
Del.	2.59	2.56	N.D.	2.23	2.25
Fla.	2.49	2.52	Ohio	2.48	2.48
Ga.	2.69	2.72	Okla.	2.50	2.50
Hawaii	2.88	2.84	Ore.	2.50	2.49
Idaho	2.61	2.61	Pa.	2.47	2.46
Ill.	2.65	2.63	R.I.	2.53	2.53
Ind.	2.52	2.50	S.C.	2.52	2.50
Iowa	2.38	2.37	S.D.	2.41	2.45
Kans.	2.46	2.47	Tenn.	2.48	2.49
Ky.	2.48	2.49	Tex.	2.83	2.83
La.	2.66	2.61	Utah	3.08	3.11
Maine	2.34	2.35	Vt.	2.38	2.38
Md.	2.62	2.63	Va.	2.55	2.55
Mass.	2.54	2.55	Wash.	2.53	2.53
Mich.	2.54	2.55	W.Va.	2.39	2.41
Minn.	2.46	2.45	Wis.	2.42	2.43
Miss.	2.62	2.61	Wyo.	2.42	2.47
Mo.	2.46	2.47	D.C.	2.18	2.20

Note: Does not include persons in institutionalized housing.

Source: US Census Bureau, Tax Foundation.



TAX FOUNDATION

2001 L Street, NW, Suite 1050  
Washington, DC 20036

After May 1, 2009:  
National Press Building  
529 14th Street, NW, Suite 420  
Washington, DC 20045-1000

ph. 202.464.6200  
fx. 202.464.6201

*www.TaxFoundation.org*  
*TF@TaxFoundation.org*