

2010 Facts & Figures

How Does Your State Compare?



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Introduction

Since 1937, the Tax Foundation has published reliable information on government finances at the federal, state and local levels. In that tradition, we mail this handbook, *Facts & Figures: How Does Your State Compare?* to every state legislator and governor.

As the states begin their legislative sessions, most legislators face deficits for the current year after numerous revenue estimates have proven to be overoptimistic. Struggling to choose among reprioritized services and different types of tax increases, state legislators should lean toward spending cuts as the most fiscally prudent course. Why? Because the upcoming fiscal year doesn't look rosy either. In fact, a survey from the National Governors Association says that the fiscal 2011 year will be "the most difficult to date."

Fiscal 2011 may even be a repeat of 2002, the last time states actually spent a lower amount than they had the year before, although infusions of federal money may prevent that. When legislatures do raise taxes, we urge them to consider base-broadening first. The mantra of sound tax policy is "broad base, low rate" because raising revenue causes less economic damage if the new revenue comes from individuals or companies who have been escaping taxation due to holes in the tax base.

We hope this booklet will help inform those fiscal choices. It is designed to give taxpayers and their lawmakers a simple, pocket- and purse-sized guide to how their states rank on tax rates, collections, burdens, spending and many more. The tables were compiled by analyst Justin Higginbottom, and you can find them at 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 stylized, with a long horizontal line extending from the end.

Scott A. Hodge
President

Table 1

**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. Payments made to out-of-state governments are tallied in taxpayer's state of residence where possible.

Note: See table 31 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."

Table 2

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. 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 3

State Business Tax Climate Index, 2010

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

Table 3

State	Overall Index Rank	Ranking on Five Major Subindices				
		Corp. Tax Index	Ind. Income Tax Index	Sales Tax Index	Unemp. Ins. Tax Index	Prop. Tax Index
Okla.	31	7	26	45	1	27
Ore.	14	31	45	4	30	9
Pa.	27	37	13	29	41	42
R.I.	44	36	38	13	50	47
S.C.	26	9	28	18	43	26
S.D.	1	1	1	30	35	11
Tenn.	22	11	8	49	32	46
Tex.	11	46	7	39	9	30
Utah	10	6	12	28	24	2
Vt.	41	28	41	14	18	44
Va.	15	4	20	8	44	29
Wash.	9	33	1	50	26	21
W.Va.	37	24	39	22	31	28
Wis.	42	29	43	19	23	25
Wyo.	2	1	1	15	27	35

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

Source: *Tax Foundation Background Paper*, No. 59, "2010 State Business Tax Climate Index."

Table 4

**Tax Freedom Day by State,
Calendar Year 2009**

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

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. 165, "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 5

**State Tax Collections Per Capita,
Fiscal Year 2008**

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$2,577	—	Mont.	\$2,553	23
Ala.	\$1,947	42	Nebr.	\$2,381	29
Alaska	\$12,295	1	Nev.	\$2,360	31
Ariz.	\$2,131	39	N.H.	\$1,711	49
Ark.	\$2,638	19	N.J.	\$3,540	7
Calif.	\$3,224	12	N.M.	\$2,855	13
Colo.	\$1,969	40	N.Y.	\$3,362	10
Conn.	\$3,824	5	N.C.	\$2,488	26
Del.	\$3,367	9	N.D.	\$3,614	6
Fla.	\$1,954	41	Ohio	\$2,289	37
Ga.	\$1,891	45	Okla.	\$2,338	34
Hawaii	\$4,015	4	Ore.	\$1,937	43
Idaho	\$2,413	28	Pa.	\$2,561	22
Ill.	\$2,489	25	R.I.	\$2,619	20
Ind.	\$2,343	33	S.C.	\$1,894	44
Iowa	\$2,308	35	S.D.	\$1,650	50
Kans.	\$2,569	21	Tenn.	\$1,859	46
Ky.	\$2,354	32	Tex.	\$1,856	47
La.	\$2,493	24	Utah	\$2,205	38
Maine	\$2,792	14	Vt.	\$4,099	3
Md.	\$2,783	15	Va.	\$2,373	30
Mass.	\$3,359	11	Wash.	\$2,754	16
Mich.	\$2,472	27	W.Va.	\$2,691	17
Minn.	\$3,516	8	Wis.	\$2,687	18
Miss.	\$2,307	36	Wyo.	\$4,105	2
Mo.	\$1,848	48			

Note: See table 31 for average people per household by state.

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

Table 6

**State Revenues Per Capita,
Fiscal Year 2008**

State	Revenues Per Capita	Rank	State	Revenues Per Capita	Rank
U.S.	\$4,995	—	Mont.	\$5,704	16
Ala.	\$4,718	32	Nebr.	\$4,706	34
Alaska	\$23,168	1	Nev.	\$3,626	50
Ariz.	\$4,212	43	N.H.	\$4,330	40
Ark.	\$5,170	20	N.J.	\$5,942	13
Calif.	\$5,337	19	N.M.	\$6,934	7
Colo.	\$4,013	47	N.Y.	\$6,840	8
Conn.	\$5,961	12	N.C.	\$4,707	33
Del.	\$7,541	4	N.D.	\$7,276	5
Fla.	\$3,690	49	Ohio	\$4,745	31
Ga.	\$3,825	48	Okla.	\$4,956	24
Hawaii	\$7,255	6	Ore.	\$4,430	39
Idaho	\$4,470	38	Pa.	\$4,875	28
Ill.	\$4,313	41	R.I.	\$6,059	11
Ind.	\$4,561	37	S.C.	\$4,704	35
Iowa	\$5,027	22	S.D.	\$4,279	42
Kans.	\$4,847	29	Tenn.	\$4,057	46
Ky.	\$4,881	27	Tex.	\$4,114	44
La.	\$6,767	9	Utah	\$4,830	30
Maine	\$5,728	15	Vt.	\$7,824	3
Md.	\$5,103	21	Va.	\$4,659	36
Mass.	\$6,380	10	Wash.	\$4,951	25
Mich.	\$4,902	26	W.Va.	\$5,930	14
Minn.	\$5,696	17	Wis.	\$4,983	23
Miss.	\$5,640	18	Wyo.	\$10,200	2
Mo.	\$4,081	45			

(a) Revenue refers to general revenue. This measure excludes revenue from “government enterprises activities” such as utilities and liquor licensing.

Note: See table 31 for average people per household by state.

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

Table 7

**State and Local Revenues Per Capita,
Fiscal Year 2007**

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$7,761	—	Mont.	\$7,501	21
Ala.	\$6,775	38	Nebr.	\$7,703	20
Alaska	\$19,109	1	Nev.	\$7,049	34
Ariz.	\$6,582	43	N.H.	\$6,504	44
Ark.	\$6,255	50	N.J.	\$9,110	5
Calif.	\$8,587	10	N.M.	\$8,370	13
Colo.	\$7,380	24	N.Y.	\$11,482	3
Conn.	\$8,729	9	N.C.	\$6,947	36
Del.	\$8,887	6	N.D.	\$8,424	12
Fla.	\$7,354	26	Ohio	\$7,391	23
Ga.	\$6,610	40	Okla.	\$6,716	39
Hawaii	\$8,805	8	Ore.	\$7,236	29
Idaho	\$6,370	47	Pa.	\$7,465	22
Ill.	\$7,150	32	R.I.	\$8,315	14
Ind.	\$6,604	42	S.C.	\$7,146	33
Iowa	\$7,359	25	S.D.	\$6,474	45
Kans.	\$7,001	35	Tenn.	\$6,273	49
Ky.	\$6,362	48	Tex.	\$6,608	41
La.	\$9,149	4	Utah	\$6,896	37
Maine	\$7,786	18	Vt.	\$8,832	7
Md.	\$7,783	19	Va.	\$7,152	31
Mass.	\$8,470	11	Wash.	\$7,819	17
Mich.	\$7,256	28	W.Va.	\$7,340	27
Minn.	\$8,019	16	Wis.	\$7,164	30
Miss.	\$8,177	15	Wyo.	\$13,740	2
Mo.	\$6,382	46	D.C.	\$16,655	—

(a) Revenue refers to general revenue. This measure excludes revenue from “government enterprises activities” such as utilities and liquor licensing.

Note: See table 31 for average people per household by state.

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

Table 8

**State Individual Income Tax Rates,
As of February 1, 2010**

State	Rates	Brackets(a)	State	Rates	Brackets(a)
Ala.	2%	> \$0	Hawaii	1.4%	> \$0
(b,f,h)	4%	> \$500	(b)	3.2%	> \$2,400
	5%	> \$3,000		5.5%	> \$4,800
Alaska	None			6.4%	> \$9,600
Ariz.	2.59%	> \$0		6.8%	> \$14,400
(b)	2.88%	> \$10K		7.2%	> \$19,200
	3.36%	> \$25K		7.6%	> \$24K
	4.24%	> \$50K		7.9%	> \$36K
	4.54%	> \$150K		8.25%	> \$48K
Ark.	1%	> \$0		9%	> \$150K
(d,e,h)	2.5%	> \$3,900		10%	> \$175K
	3.5%	> \$7,800		11%	> \$200K
	4.5%	> \$11,700	Idaho	1.6%	> \$0
	6%	> \$19,600	(b,e)	3.6%	> \$1,323
	7%	> \$32,600		4.1%	> \$2,642
Calif.	1.25%	> \$0		5.1%	> \$3,963
(b,e,l)	2.25%	> \$7,168		6.1%	> \$5,284
	4.25%	> \$16,994		7.1%	> \$6,604
	6.25%	> \$26,821		7.4%	> \$9,907
	8.25%	> \$37,233		7.8%	> \$26,418
	9.55%	> \$47,055	Ill.	3% of federal	
	10.55%	> \$1M		adjusted gross	
Colo.	4.63% of federal			income with	
	taxable income			modification	
Conn.	3%	> \$0	Ind. (h)	3.4% of federal	
(b,m)	5%	> \$10K		adjusted gross	
	6.5%	> \$500K		income with	
Del. (h)	2.2%	> \$2K		modification	
	3.9%	> \$5K	Iowa	0.36%	> \$0
	4.8%	> \$10K	(e,f,h)	0.72%	> \$1,407
	5.2%	> \$20K		2.43%	> \$2,814
	5.55%	> \$25K		4.5%	> \$5,628
	6.95%	> \$60K		6.12%	> \$12,663
Fla.	None			6.48%	> \$21,105
Ga. (b)	1%	> \$0		6.8%	> \$28,140
	2%	> \$750		7.92%	> \$42,210
	3%	> \$2,250		8.98%	> \$63,315
	4%	> \$3,750	Kans.	3.5%	> \$0
	5%	> \$5,250	(b)	6.25%	> \$15K
	6%	> \$7,000		6.45%	> \$30K

Table 8

State	Rates	Brackets(a)	State	Rates	Brackets(a)
Ky. (h)	2%	> \$0	Nebr. (b)	2.56%	> \$0
	3%	> \$3K		3.57%	> \$2,400
	4%	> \$4K		5.12%	> \$17,500
	5%	> \$5K		6.84%	> \$27,000
	5.8%	> \$8K	Nev.	None	
	6%	> \$75K			
La. (b,f)	2%	> \$0	N.H. (c)	5%	> \$0
	4%	> \$12,500	N.J. (b,h)	1.4%	> \$0
	6%	> \$50,000		1.75%	> \$20K
Maine (b,e)	6.5%	> \$0		3.5%	> \$35K
	6.85%	> \$250K		5.525%	> \$40K
Md. (b,h)	2%	> \$0		6.37%	> \$75K
	3%	> \$1K		8.97%	> \$500K
	4%	> \$2K	N.M. (b)	1.7%	> \$0
	4.75%	> \$3K		3.2%	> \$5,500
	5%	> \$150K		4.7%	> \$11,000
	5.25%	> \$300K		4.9%	> \$16,000
	5.5%	> \$500K	N.Y. (b,h,j)	4%	> \$0
	6.25%	> \$1M		4.5%	> \$8K
Mass.	5.3%	> \$0		5.25%	> \$11K
				5.9%	> \$13K
Mich. (h)	4.35% of federal adjusted gross income with modification			6.85%	> \$20K
				7.85%	> \$200K
				8.97%	> \$500K
			N.C. (b,k)	6%	> \$0
Minn. (b, e)	5.35%	> \$0		7%	> \$12,750
	7.05%	> \$22,770		7.75%	> \$60,000
	7.85%	> \$74,780	N.D. (b,e)	1.84%	> \$0
Miss.	3%	> \$0		3.44%	> \$34,000
	4%	> \$5K		3.81%	> \$82,400
	5%	> \$10K		4.42%	> \$171,850
				4.86%	> \$373,650
Mo. (f,h)	1.5%	> \$0	Ohio (h)	0.587%	> \$0
	2%	> \$1K		1.174%	> \$5K
	2.5%	> \$2K		2.348%	> \$10K
	3%	> \$3K		2.935%	> \$15K
	3.5%	> \$4K		3.521%	> \$20K
	4%	> \$5K		4.109%	> \$40K
	4.5%	> \$6K		4.695%	> \$80K
	5%	> \$7K		5.451%	> \$100K
	5.5%	> \$8K		5.925%	> \$200K
	6%	> \$9K			
Mont. (e, f)	1%	> \$0	Okla. (b)	0.5%	> \$0
	2%	> \$2,600		1%	> \$1,000
	3%	> \$4,500		2%	> \$2,500
	4%	> \$6,900		3%	> \$3,750
	5%	> \$9,300		4%	> \$4,900
	6%	> \$12,000		5%	> \$7,200
	6.9%	> \$15,400		5.5%	> \$8,700

Table 8

State	Rates	Brackets(a)	State	Rates	Brackets(a)
Ore. (b, e, f, h, l, n)			Va.	2% >	\$0
	5% >	\$0		3% >	\$3K
	7% >	\$3,050		5% >	\$5K
	9% >	\$7,650		5.75% >	\$17K
	10.8% >	\$125K	Wash.		None
	11% >	\$250K	W.Va.	3% >	\$0
Pa. (h)	3.07% >	\$0		4% >	\$10K
R.I.	3.75% >	\$0		4.5% >	\$25K
(b,e,g)	7% >	\$34,000		6% >	\$40K
	7.75% >	\$82,400		6.5% >	\$60K
	9% >	\$171,850	Wis.	4.6% >	\$0
	9.9% >	\$373,650	(b, e)	6.15% >	\$10,220
S.C.	0% >	\$0		6.5% >	\$20,440
(e)	3% >	\$2,740		6.75% >	\$153,280
	4% >	\$5,480		7.75% >	\$225,000
	5% >	\$8,220	Wyo.		None
	6% >	\$10,960	D.C.	4% >	\$0
	7% >	\$13,700		6% >	\$10K
S.D.		None		8.5% >	\$40K
Tenn. (c)	6% >	\$0			
Tex.		None			
Utah	5% >	\$0			
Vt.	3.55% >	\$0			
(b,e,o)	7% >	\$34,000			
	8.25% >	\$82,400			
	8.9% >	\$171,850			
	8.95% >	\$373,650			

(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 bracket widths for married couples filing jointly (AL, AZ, CT, HI, ID, KS, LA, ME, NE, OR). NY doubles all except the top two brackets; the \$200K bracket is increased to \$300K. 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.

Table 8

(e) Bracket levels adjusted for inflation each year. Release dates for tax bracket inflation adjustments vary by state and may fall after the end of the applicable tax year. California, Iowa, and Wisconsin brackets apply to tax year 2009. All other brackets listed are for tax year 2010.

(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 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").

(j) New York added two income tax brackets (7.85% and 8.97%), retroactive to January 1, 2009. The new rates will be in effect for 3 years.

(k) North Carolina added a tax surcharge of 2% on those with incomes over \$60,000 and 3% on those with incomes over \$150,000, retroactive to January 1, 2009 and expiring December 31, 2010.

(l) California added 0.25% to each income tax bracket, retroactive to January 1, 2009 and expiring December 31, 2010.

(m) Connecticut added a new top bracket of 6.5% on income over \$500,000, retroactive to January 1, 2009.

(n) Oregon approved the addition of two new brackets retroactive to January 1, 2009 and expiring December 31, 2011: 10.8% on income over \$125,000 and 11% on income over \$250,000. After 2011, the 10.8% rate will drop to 9.9% and the top bracket will be eliminated.

(o) Vermont reduced income taxes slightly across the board, retroactively to January 1, 2009. The top rate dropped from 9.5% to 9.4%. They were lowered again across the board on January 1, 2010; the top rate fell to 8.95%.

Source: Tax Foundation; state tax forms and instructions.

Table 9

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

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$918	—	Mont.	\$904	24
Ala.	\$661	37	Nebr.	\$972	19
Alaska (a)	\$0	—	Nev. (a)	\$0	—
Ariz.	\$530	39	N.H. (b)	\$89	42
Ark.	\$821	29	N.J.	\$1,457	6
Calif.	\$1,531	4	N.M.	\$614	38
Colo.	\$1,037	16	N.Y.	\$1,880	3
Conn.	\$2,002	1	N.C.	\$1,201	11
Del.	\$1,157	13	N.D.	\$496	41
Fla. (a)	\$0	—	Ohio	\$854	26
Ga.	\$920	23	Okla.	\$768	32
Hawaii	\$1,205	10	Ore.	\$1,322	7
Idaho	\$951	22	Pa.	\$830	28
Ill.	\$806	31	R.I.	\$1,036	17
Ind.	\$760	33	S.C.	\$748	34
Iowa	\$954	21	S.D. (a)	\$0	—
Kans.	\$1,057	15	Tenn. (b)	\$47	43
Ky.	\$815	30	Tex. (a)	\$0	—
La.	\$718	35	Utah	\$962	20
Maine	\$1,098	14	Vt.	\$1,004	18
Md.	\$1,229	9	Va.	\$1,304	8
Mass.	\$1,916	2	Wash. (a)	\$0	—
Mich.	\$716	36	W.Va.	\$838	27
Minn.	\$1,493	5	Wis.	\$1,183	12
Miss.	\$529	40	Wyo. (a)	\$0	—
Mo.	\$863	25			

(a) No income tax.

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

Note: See table 31 for average people per household by state.

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

Table 10

**State and Local Individual Income Tax
Collections Per Capita, Fiscal Year 2007**

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$964	—	Mont.	\$875	28
Ala.	\$661	37	Nebr.	\$935	24
Alaska (a)	\$0	—	Nev. (a)	\$0	—
Ariz.	\$597	39	N.H. (b)	\$82	42
Ark.	\$767	31	N.J.	\$1,359	8
Calif.	\$1,477	6	N.M.	\$602	38
Colo.	\$1,000	18	N.Y.	\$2,200	1
Conn.	\$1,817	3	N.C.	\$1,181	13
Del.	\$1,249	10	N.D.	\$497	40
Fla. (a)	\$0	—	Ohio	\$1,194	12
Ga.	\$933	25	Okla.	\$772	30
Hawaii	\$1,223	11	Ore.	\$1,515	5
Idaho	\$949	22	Pa.	\$1,065	15
Ill.	\$738	35	R.I.	\$1,026	17
Ind.	\$825	29	S.C.	\$739	34
Iowa	\$923	26	S.D. (a)	\$0	—
Kans.	\$993	19	Tenn. (b)	\$41	43
Ky.	\$954	21	Tex. (a)	\$0	—
La.	\$746	33	Utah	\$976	20
Maine	\$1,032	16	Vt.	\$937	23
Md.	\$1,911	2	Va.	\$1,333	9
Mass.	\$1,758	4	Wash. (a)	\$0	—
Mich.	\$687	36	W.Va.	\$752	32
Minn.	\$1,399	7	Wis.	\$1,134	14
Miss.	\$482	41	Wyo. (a)	\$0	—
Mo.	\$878	27	D.C.	\$2,244	—

(a) No income tax.

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

Note: See table 31 for average people per household by state.

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

Table 11

**State Corporate Income Tax Rates,
As of February 1st, 2010**

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
Ariz.	6.968%	> \$0		8.93%	> \$250K
Ark.	1%	> \$0	Md.	8.25%	> \$0
	2%	> \$3K	Mass.	8.8%	> \$0
	3%	> \$6K	Mich. (b)	4.95%	> \$0
	5%	> \$11K	Minn.	9.8%	> \$0
	6%	> \$25K	Miss.	3%	> \$0
	6.5%	> \$100K		4%	> \$5K
Calif.	8.84%	> \$0		5%	> \$10K
Colo.	4.63%	> \$0	Mo.	6.25%	> \$0
Conn.	7.5%	> \$0	Mont.	6.75%	> \$0
Del.	8.7%	> \$0	Nebr.	5.58%	> \$0
Fla.	5.5%	> \$0		7.81%	> \$100K
Ga.	6%	> \$0	Nev.	None	
Hawaii	4.4%	> \$0	N.H.	8.5%	> \$0
	5.4%	> \$25K	N.J. (c)	9%	> \$100K
	6.4%	> \$100K	N.M.	4.8%	> \$0
Idaho	7.6%	> \$0		6.4%	> \$500K
Ill.	7.3%	> \$0		7.6%	> \$1M
Ind.	8.5%	> \$0	N.Y.	7.1%	> \$0
Iowa	6%	> \$0	N.C.	6.9%	> \$0
	8%	> \$25K	N.D.	2.1%	> \$0
	10%	> \$100K		5.3%	> \$25K
	12%	> \$250K		6.4%	> \$50K
Kans.	4%	> \$0	Ohio (d)	0.26%	> \$0
	7.05%	> \$50K	Okla.	6%	> \$0

Table 11

State	Rates (a)		Brackets	State	Rates (a)		Brackets
Ore. (e)	6.6%	>	\$0	Vt.	6%	>	\$0
	7.9%	>	\$250K		7%	>	\$10K
Pa.	9.99%	>	\$0		8.5%	>	\$25K
R.I.	9%	>	\$0	Va.	6%	>	\$0
S.C.	5%	>	\$0	Wash.	None		
S.D.	None			W.Va.	8.5%	>	\$0
Tenn.	6.5%	>	\$0	Wis.	7.9%	>	\$0
Tex.	None			Wyo.	None		
Utah	5%	>	\$0	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) There is an additional surcharge equal to the lesser of 21.99% of tax liability or \$6,000,000 and an .8% gross receipts tax.

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

(d) A tax on gross receipts, the commercial activity tax (CAT), was phased in from 2005 to 2009 while the corporate franchise tax (CFT, Ohio's corporate net income tax) was phased out. Beginning April 1, 2009, the CAT rate was fully phased in at 0.26%. For tax year 2009 companies owe 20% of CFT liability. For tax year 2010 and thereafter the CFT is fully phased out.

(e) The top income tax rate (7.9% on income over \$250,000) applies to tax years beginning on or after January 1, 2009, and before January 1, 2011.

Source: Tax Foundation; state tax forms and instructions.

Table 12

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

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$167	—	Mont.	\$168	16
Ala.	\$113	37	Nebr.	\$131	28
Alaska	\$1,433	1	Nev. (a)	\$0	—
Ariz.	\$122	33	N.H.	\$466	2
Ark.	\$120	35	N.J.	\$326	5
Calif.	\$325	6	N.M.	\$179	13
Colo.	\$104	38	N.Y.	\$259	8
Conn.	\$153	20	N.C.	\$132	26
Del.	\$355	3	N.D.	\$253	9
Fla.	\$120	34	Ohio	\$65	45
Ga.	\$98	41	Okla.	\$99	40
Hawaii	\$82	43	Ore.	\$127	30
Idaho	\$126	31	Pa.	\$175	15
Ill.	\$243	10	R.I.	\$138	24
Ind.	\$143	22	S.C.	\$72	44
Iowa	\$116	36	S.D.	\$87	42
Kans.	\$189	12	Tenn.	\$162	17
Ky.	\$125	32	Tex. (b)	\$0	—
La.	\$159	18	Utah	\$146	21
Maine	\$140	23	Vt.	\$137	25
Md.	\$130	29	Va.	\$101	39
Mass.	\$334	4	Wash. (a)	\$0	—
Mich.	\$177	14	W.Va.	\$297	7
Minn.	\$200	11	Wis.	\$154	19
Miss.	\$131	27	Wyo. (a)	\$0	—
Mo.	\$65	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 31 for average people per household by state.

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

Table 13

**State and Local Corporate Income Tax
Collections Per Capita, Fiscal Year 2007**

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$202	—	Mont.	\$188	16
Ala.	\$110	38	Nebr.	\$121	36
Alaska	\$1,197	1	Nev. (a)	\$0	—
Ariz.	\$157	24	N.H.	\$453	3
Ark.	\$128	32	N.J.	\$335	5
Calif.	\$309	7	N.M.	\$235	11
Colo.	\$100	42	N.Y.	\$640	2
Conn.	\$237	10	N.C.	\$175	21
Del.	\$352	4	N.D.	\$214	14
Fla.	\$134	31	Ohio	\$105	41
Ga.	\$108	40	Okla.	\$156	25
Hawaii	\$79	44	Ore.	\$125	35
Idaho	\$127	33	Pa.	\$183	17
Ill.	\$230	12	R.I.	\$169	22
Ind.	\$156	26	S.C.	\$71	45
Iowa	\$109	39	S.D.	\$97	43
Kans.	\$191	15	Tenn.	\$183	18
Ky.	\$262	9	Tex. (b)	\$0	—
La.	\$175	20	Utah	\$152	27
Maine	\$140	28	Vt.	\$134	30
Md.	\$139	29	Va.	\$114	37
Mass.	\$325	6	Wash. (a)	\$0	—
Mich.	\$177	19	W.Va.	\$298	8
Minn.	\$229	13	Wis.	\$165	23
Miss.	\$127	34	Wyo. (a)	\$0	—
Mo.	\$66	46	D.C.	\$713	—

(a) No corporate income tax.

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

Note: See table 31 for average people per household by state.

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

Table 14

**State General Sales and Use Tax Rates,
As of February 1, 2010**

State	Tax Rate	Rank	State	Tax Rate	Rank
Ala.	4%	39	Nebr.	5.5%	29
Alaska	None	—	Nev.	6.85%	8
Ariz. (b)	5.6%	28	N.H.	None	—
Ark.	6%	13	N.J.	7%	2
Calif. (a)	8.25%	1	N.M. (f)	5.375%	31
Colo.	2.9%	46	N.Y.	4%	39
Conn.	6%	13	N.C.	5.75%	27
Del. (c)	1.92%	47	N.D.	5%	33
Fla.	6%	13	Ohio (g)	5.5%	29
Ga.	4%	39	Okla.	4.5%	37
Hawaii (d)	4%	39	Ore.	None	—
Idaho	6%	13	Pa.	6%	13
Ill.	6.25%	10	R.I.	7%	2
Ind.	7%	2	S.C.	6%	13
Iowa	6%	13	S.D.	4%	39
Kans.	5.3%	32	Tenn.	7%	2
Ky. (e)	6%	13	Tex. (h)	6.25%	10
La.	4%	39	Utah (a)	5.95%	26
Maine	5%	33	Vt.	6%	13
Md.	6%	13	Va. (a)	5%	33
Mass.	6.25%	10	Wash. (i)	6.5%	9
Mich.	6%	13	W.Va.	6%	13
Minn.	6.875%	7	Wis.	5%	33
Miss.	7%	2	Wyo.	4%	39
Mo.	4.225%	38	D.C.	6%	13
Mont.	None	—			

Note: State rates only, except where noted. Some states permit counties or cities to levy local sales taxes; for an average of local rates in each state see table 16. In addition to sales taxes some states levy gross receipts taxes (GRTs). GRTs are collected at the firm level instead of at retail, and apply to a broad range of intermediate goods, unlike sales taxes which in principle should apply only to end products. Some states levy only a GRT, and some levy both a GRT and a sales tax.

- (a) Three states levy a mandatory, statewide, “local” add-on. In California and Virginia it is 1%, in Utah 1.25%. The states exclude them when listing the state rates, but we include them.
- (b) Arizona has no sales tax but does have a 5.6% GRT called the transaction privilege tax.
- (c) Delaware has no sales tax but does have a GRT. Business and occupational gross receipts tax rates range from 0.096% to 1.92%, depending on the business activity.
- (d) Hawaii has no sales tax but does have a GRT. The rate varies depending on the business activity; it is 0.15% on insurance commissions, 0.5% on certain activities such as wholesaling, and 4% on most activities at the consumer level.
- (e) Kentucky has a GRT called the limited liability entity tax (LLET) in addition to its 6% sales tax. Corporations pay the LLET, which is the lesser of 0.095% of gross receipts or 0.75% of gross profits. The tax phases in between \$3 million and \$6 million of gross receipts or profits. Minimum tax \$175.
- (f) New Mexico has no sales tax but does have a GRT. The rate varies by municipality, with a minimum of 5.375%.
- (g) Ohio has a GRT that is levied in addition to its 5.5% sales tax. It is called the commercial activity tax (CAT). Firms with receipts over \$1 million pay the CAT; firms with receipts between \$150K and \$1 million pay a minimum tax of \$150. The rate increased to its final rate of 0.26% as of 4/1/2009.
- (h) Texas has a GRT that is levied in addition to its 6.25% sales tax. It is called the margins tax and the rate is 1% (.5% for retailers).
- (i) Washington has a GRT in addition to its 6.5% sales tax. It is called the business and occupation tax and is levied at various rates. The major rates are 0.471% for retail sales, 0.484% for wholesale and manufacturing, and 1.5% for service and other activities.

Source: forms and tables published by state revenue departments.

Table 15

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

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$794	—	Mont. (a)	\$0	—
Ala.	\$491	43	Nebr.	\$864	19
Alaska (a)	\$0	—	Nev.	\$1,187	4
Ariz.	\$1,000	9	N.H. (a)	\$0	—
Ark.	\$984	11	N.J.	\$1,031	8
Calif.	\$878	17	N.M.	\$986	10
Colo.	\$473	44	N.Y.	\$581	38
Conn.	\$909	13	N.C.	\$576	40
Del. (a)	\$0	—	N.D.	\$828	20
Fla.	\$1,173	5	Ohio	\$683	30
Ga.	\$603	37	Okla.	\$578	39
Hawaii	\$2,043	1	Ore. (a)	\$0	—
Idaho	\$890	16	Pa.	\$707	28
Ill.	\$619	34	R.I.	\$803	24
Ind.	\$901	14	S.C.	\$684	29
Iowa	\$616	35	S.D.	\$915	12
Kans.	\$813	23	Tenn.	\$1,101	6
Ky.	\$673	31	Tex.	\$900	15
La.	\$784	25	Utah	\$729	27
Maine	\$813	22	Vt.	\$546	41
Md.	\$664	32	Va.	\$471	45
Mass.	\$628	33	Wash.	\$1,741	2
Mich.	\$820	21	W.Va.	\$612	36
Minn.	\$873	18	Wis.	\$760	26
Miss.	\$1,070	7	Wyo.	\$1,409	3
Mo.	\$544	42			

* May include gross receipts taxes in some states.

(a) No state-level general sales tax.

Note: See table 31 for average people per household by state.

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

Table 16

**Combined State & Local Sales Tax Rates
As of September 29, 2009**

State	Combined Rate (a)	Rank	State	Combined Rate (a)	Rank
Ala.	6.15%	31	Mont.	None	—
Alaska	1.13%	46	Nebr.	6.51%	27
Ariz.	7.92%	9	Nev.	7.59%	11
Ark.	7.79%	10	N.H.	None	—
Calif. (b)	9.06%	2	N.J.	7.00%	19
Colo.	7.24%	13	N.M.	6.78%	28
Conn.	6.00%	32	N.Y.	8.30%	7
Del.	1.92%	47	N.C.	8.07%	8
Fla.	7.01%	18	N.D.	6.00%	32
Ga.	7.02%	17	Ohio	6.83%	25
Hawaii	4.38%	45	Okla.	8.44%	4
Idaho	6.00%	32	Ore.	None	—
Ill.	8.40%	6	Pa.	6.22%	30
Ind.	7.00%	19	R.I.	7.00%	19
Iowa	6.94%	24	S.C.	7.04%	16
Kans.	6.95%	23	S.D.	5.52%	40
Ky.	6.00%	32	Tenn.	9.41%	1
La.	8.43%	5	Tex.	7.39%	12
Maine	5.00%	43	Utah (b)	6.61%	26
Md.	6.00%	32	Vt.	6.00%	32
Mass.	6.25%	29	Va. (b)	5.00%	43
Mich.	6.00%	32	Wash.	8.78%	3
Minn.	7.22%	14	W.Va.	6.00%	32
Miss.	7.00%	19	Wis.	5.42%	41
Mo.	7.18%	15	Wyo.	5.38%	42

(a) Local county and municipal rates vary. We weight them by population to compute a statewide average.

(b) California and Virginia both mandate and collect a 1 percent “local rate” and Utah mandates a 1.25 percent “local” add-on rate. These rates are included only in the state and local combined rank because localities do not have the authority to change it.

Source: *Tax Foundation Fiscal Fact*, No. 196, “Updated State and Local Option Sales Tax.”

Table 17

**State and Local General and Selective Sales Tax
Collections Per Capita*, Fiscal Year 2007**

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$1,462	—	Mont.	\$563	47
Ala.	\$1,391	23	Nebr.	\$1,310	28
Alaska	\$717	46	Nev.	\$2,402	3
Ariz.	\$1,800	7	N.H.	\$559	48
Ark.	\$1,727	9	N.J.	\$1,424	22
Calif.	\$1,502	15	N.M.	\$1,789	8
Colo.	\$1,374	25	N.Y.	\$1,677	11
Conn.	\$1,424	21	N.C.	\$1,230	34
Del.	\$544	49	N.D.	\$1,435	20
Fla.	\$1,963	6	Ohio	\$1,635	12
Ga.	\$1,354	26	Okla.	\$1,267	32
Hawaii	\$2,664	1	Ore.	\$298	50
Idaho	\$1,148	40	Pa.	\$1,197	37
Ill.	\$1,458	16	R.I.	\$1,295	29
Ind.	\$1,241	33	S.C.	\$1,110	44
Iowa	\$1,165	39	S.D.	\$1,632	13
Kans.	\$1,454	18	Tenn.	\$1,709	10
Ky.	\$1,200	36	Tex.	\$1,624	14
La.	\$2,168	4	Utah	\$1,328	27
Maine	\$1,286	30	Vt.	\$1,380	24
Md.	\$1,126	42	Va.	\$1,111	43
Mass.	\$952	45	Wash.	\$2,661	2
Mich.	\$1,180	38	W.Va.	\$1,278	31
Minn.	\$1,456	17	Wis.	\$1,145	41
Miss.	\$1,438	19	Wyo.	\$2,069	5
Mo.	\$1,226	35	D.C.	\$2,273	—

* May include gross receipts taxes in some states.

Note: See table 31 for average people per household by state.

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

Table 18

**State Gasoline Tax Rates,
As of January 4, 2010
(Cents Per Gallon)**

State	Tax Rate	Rank	State	Tax Rate	Rank
Ala.	20.9¢	36	N.C.	30.2¢	16
Alaska	8¢	50	N.D.	23¢	29
Ariz.	19¢	42	N.H.	19.6¢	40
Ark.	21.8¢	34	N.J.	14.5¢	48
Calif.	46.6¢	1	N.M.	18.8¢	43
Colo.	22¢	32	N.Y.	44.6¢	2
Conn.	41.9¢	4	Nebr.	27.7¢	19
Del.	23¢	29	Nev.	33.1¢	10
Fla.	34.5¢	8	Ohio	28¢	17
Ga.	20.9¢	36	Okla.	17¢	46
Hawaii	44.4¢	3	Ore.	25¢	21
Idaho	25¢	21	Pa.	32.3¢	13
Ill.	39¢	5	R.I.	33¢	11
Ind.	34.1¢	9	S.C.	16.8¢	47
Iowa	22¢	32	S.D.	24¢	26
Kans.	25¢	21	Tenn.	21.4¢	35
Ky.	22.5¢	31	Tex.	20¢	38
La.	20¢	38	Utah	24.5¢	24
Maine	31¢	15	Va.	19.5¢	41
Mass.	23.5¢	27	Vt.	24.5¢	24
Md.	23.5¢	27	W.Va.	32.2¢	14
Mich.	35¢	7	Wash.	37.5¢	6
Minn.	27.2¢	20	Wis.	32.9¢	12
Miss.	18.8¢	43	Wyo.	14¢	49
Mo.	17.3¢	45	D.C.	23.5¢	—
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.

Source: American Petroleum Institute.

Table 19

**State Cigarette Excise Tax Rates,
As of February 1, 2010 (Dollars Per 20-Pack)**

State	Tax Rate	Rank	State	Tax Rate	Rank
Ala.	\$0.425	45	Nebr.	\$0.64	37
Alaska	\$2.00	10	Nev.	\$0.80	33
Ariz.	\$2.00	10	N.H.	\$1.78	15
Ark.	\$1.15	26	N.J.	\$2.70	5
Calif.	\$0.87	31	N.M.	\$0.91	30
Colo.	\$0.84	32	N.Y.	\$2.75	4
Conn.	\$3.00	2	N.C.	\$0.45	43
Del.	\$1.60	17	N.D.	\$0.44	44
Fla.	\$1.34	23	Ohio	\$1.25	24
Ga.	\$0.37	46	Okla.	\$1.03	27
Hawaii (a)	\$2.80	3	Ore.	\$1.18	25
Idaho	\$0.57	41	Pa.	\$1.60	17
Ill.	\$0.98	29	R.I.	\$3.46	1
Ind.	\$0.995	28	S.C.	\$0.07	50
Iowa	\$1.36	22	S.D.	\$1.53	19
Kans.	\$0.79	34	Tenn.	\$0.62	38
Ky.	\$0.60	39	Tex.	\$1.41	21
La.	\$0.36	47	Utah	\$0.695	35
Maine	\$2.00	10	Vt.	\$2.24	8
Md.	\$2.00	10	Va.	\$0.30	48
Mass.	\$2.51	7	Wash.	\$2.025	9
Mich.	\$2.00	10	W.Va.	\$0.55	42
Minn.	\$1.504	20	Wis.	\$2.52	6
Miss.	\$0.68	36	Wyo.	\$0.60	39
Mo.	\$0.17	49	D.C.	\$2.50	—
Mont.	\$1.70	16			

Note: Local option taxes not included.

(a) Hawaii's cigarette excise tax will increase to \$3.00 on July 1, 2011.

Source: Tax Foundation, state revenue departments.

Table 20

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

State	Tax Rate	Rank	State	Tax Rate	Rank
Ala. (a)	\$18.78	4	Nebr.	\$3.75	31
Alaska	\$12.80	6	Nev.	\$3.60	33
Ariz.	\$3.00	36	N.H. (a)	\$0.00	—
Ark.	\$2.58	38	N.J.	\$5.50	21
Calif.	\$3.30	34	N.M.	\$6.06	18
Colo.	\$2.28	43	N.Y.	\$6.44	17
Conn.	\$4.50	26	N.C. (a)	\$13.39	5
Del.	\$5.46	22	N.D.	\$2.50	39
Fla.	\$6.50	16	Ohio (a)	\$9.04	11
Ga.	\$3.79	30	Okla.	\$5.56	20
Hawaii	\$5.98	19	Ore. (a)	\$24.63	2
Idaho (a)	\$10.96	9	Pa. (a)	\$6.54	15
Ill.	\$8.55	13	R.I.	\$3.75	31
Ind.	\$2.68	37	S.C. (b)	\$5.42	23
Iowa (a)	\$12.47	7	S.D.	\$3.93	29
Kans.	\$2.50	39	Tenn.	\$4.40	27
Ky.	\$1.92	45	Tex.	\$2.40	42
La.	\$2.50	39	Utah (a)	\$11.41	8
Maine (a)	\$5.21	24	Vt. (a)	\$0.68	48
Md.	\$1.50	47	Va. (a)	\$20.13	3
Mass.	\$4.05	28	Wash. (a)	\$26.45	1
Mich. (a)	\$10.91	10	W.Va. (a)	\$1.85	46
Minn.	\$5.03	25	Wis.	\$3.25	35
Miss. (a)	\$6.75	14	Wyo. (a)	\$0.00	—
Mo.	\$2.00	44	D.C.	\$1.50	—
Mont. (a)	\$8.62	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 21

**State Table Wine Excise Tax Rates,
As of February 1, 2010 (Dollars Per Gallon)**

State	Tax Rate	Rank	State	Tax Rate	Rank
Ala. (a)	\$1.70	5	Nebr.	\$0.95	16
Alaska	\$2.50	1	Nev.	\$0.70	23
Ariz.	\$0.84	20	N.H. (b)	—	—
Ark.	\$0.77	21	N.J.	\$0.875	18
Calif.	\$0.20	45	N.M.	\$1.70	5
Colo.	\$0.28	42	N.Y.	\$0.30	39
Conn.	\$0.60	25	N.C.	\$2.34	2
Del.	\$0.97	15	N.D.	\$0.50	31
Fla.	\$2.25	3	Ohio	\$0.32	38
Ga.	\$1.51	7	Okla.	\$0.72	22
Hawaii	\$1.38	10	Ore.	\$0.67	24
Idaho	\$0.45	34	Pa. (b)	—	—
Ill.	\$1.39	9	R.I.	\$0.60	25
Ind.	\$0.47	33	S.C.	\$1.08	12
Iowa	\$1.75	4	S.D.	\$0.93	17
Kans.	\$0.30	39	Tenn.	\$1.21	11
Ky.	\$0.50	31	Tex.	\$0.204	44
La.	\$0.11	46	Utah (b)	—	—
Maine	\$0.60	25	Vt.	\$0.55	28
Md.	\$0.40	37	Va.	\$1.51	7
Mass.	\$0.55	28	Wash.	\$0.87	19
Mich.	\$0.51	30	W.Va.	\$1.00	14
Minn.	\$0.30	39	Wis.	\$0.25	
Miss.	\$0.427	35	Wyo. (b)	—	—
Mo.	\$0.42	36	D.C.	\$0.30	—
Mont.	\$1.06	13			

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

(a) Includes a local rate of \$0.26 per gallon statewide.

(b) States where the government controls all sales. However, even in these states, products can be subject to ad valorem mark-up and excise taxes.

Source: Tax Foundation; state revenue departments.

Table 22

**State Beer Excise Tax Rates,
As of February 1, 2010 (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	21	N.J.	\$0.12	39
Calif.	\$0.20	22	N.M.	\$0.41	9
Colo.	\$0.08	45	N.Y.	\$0.14	36
Conn.	\$0.20	22	N.C.	\$0.9971	4
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	5	Ore.	\$0.0839	44
Idaho	\$0.15	34	Pa.	\$0.08	45
Ill.	\$0.231	20	R.I.	\$0.11	41
Ind.	\$0.115	40	S.C.	\$0.77	6
Iowa	\$0.19	26	S.D.	\$0.27	16
Kans.	\$0.18	27	Tenn.	\$0.14	36
Ky.	\$0.08	45	Tex.	\$0.20	22
La.	\$0.32	13	Utah	\$0.41	9
Maine	\$0.35	12	Vt.	\$0.265	17
Md.	\$0.09	43	Va.	\$0.2565	19
Mass.	\$0.11	41	Wash.	\$0.26	18
Mich.	\$0.20	22	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.

Table 23

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

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$386	—	Mont.	\$566	7
Ala.	\$461	18	Nebr.	\$282	39
Alaska	\$408	26	Nev.	\$715	2
Ariz.	\$266	41	N.H.	\$601	4
Ark.	\$340	34	N.J.	\$417	25
Calif.	\$216	48	N.M.	\$361	33
Colo.	\$247	47	N.Y.	\$455	19
Conn.	\$572	6	N.C.	\$400	27
Del.	\$557	8	N.D.	\$537	10
Fla.	\$424	23	Ohio	\$423	24
Ga.	\$197	50	Okla.	\$258	44
Hawaii	\$532	11	Ore.	\$202	49
Idaho	\$262	42	Pa.	\$513	12
Ill.	\$588	5	R.I.	\$507	13
Ind.	\$386	28	S.C.	\$275	40
Iowa	\$375	29	S.D.	\$424	22
Kans.	\$297	37	Tenn.	\$287	38
Ky.	\$431	21	Tex.	\$486	15
La.	\$471	16	Utah	\$252	46
Maine	\$487	14	Vt.	\$832	1
Md.	\$443	20	Va.	\$314	35
Mass.	\$300	36	Wash.	\$469	17
Mich.	\$368	31	W.Va.	\$638	3
Minn.	\$553	9	Wis.	\$365	32
Miss.	\$370	30	Wyo.	\$255	45
Mo.	\$260	43			

Note: Selective sales taxes include taxes on tobacco products, alcoholic beverages, motor fuels, amusements, insurance premiums, pari-mutuels and public utilities. See table 31 for average people per household by state.

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

Table 24

**Property Taxes on Owner-Occupied Housing
as Percentage of Median Home Value, by State*
Fiscal Year 2008**

State	Tax Rate	Rank	State	Tax Rate	Rank
U.S.	0.96%	—	Mont.	0.81%	26
Ala.	0.32%	48	Nebr.	1.72%	3
Alaska	1.00%	19	Nev.	0.63%	36
Ariz.	0.57%	39	N.H.	1.70%	5
Ark.	0.51%	43	N.J.	1.74%	2
Calif.	0.61%	37	N.M.	0.51%	42
Colo.	0.58%	38	N.Y.	1.14%	17
Conn.	1.50%	8	N.C.	0.75%	30
Del.	0.43%	47	N.D.	1.41%	10
Fla.	0.85%	24	Ohio	1.29%	12
Ga.	0.77%	28	Okla.	0.72%	31
Hawaii	0.24%	49	Ore.	0.81%	27
Idaho	0.66%	35	Pa.	1.34%	11
Ill.	1.57%	6	R.I.	1.24%	16
Ind.	0.96%	21	S.C.	0.49%	44
Iowa	1.24%	15	S.D.	1.24%	14
Kans.	1.25%	13	Tenn.	0.67%	34
Ky.	0.70%	32	Tex.	1.76%	1
La.	0.14%	50	Utah	0.56%	40
Maine	1.05%	18	Vt.	1.53%	7
Md.	0.77%	29	Va.	0.69%	33
Mass.	0.96%	20	Wash.	0.84%	25
Mich.	1.45%	9	W.Va.	0.48%	45
Minn.	0.94%	22	Wis.	1.71%	4
Miss.	0.47%	46	Wyo.	0.54%	41
Mo.	0.87%	23	D.C.**	0.43%	47

* The figures in this table are for property taxes paid by households on owner-occupied housing. As a result, they exclude property taxes paid by businesses, renters, and others. All data come from the 2008 American Community Survey from the U.S. Census Bureau. "Median Property Taxes Paid on Homes" is the median real estate tax paid on owner-occupied housing units for that county. The home value statistic used is the median value of owner-occupied housing units for that county. The income statistic used is the median household income for those households that are owner-occupied housing units.

** D.C.'s rank does not affect other states' ranks, but is included merely to show what rank D.C. would have if it were ranked.

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

Table 25

**State and Local Property Tax Collections
Per Capita, Fiscal Year 2007**

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$1,277	—	Mont.	\$1,163	24
Ala.	\$454	50	Nebr.	\$1,353	16
Alaska	\$1,525	11	Nev.	\$1,136	28
Ariz.	\$991	33	N.H.	\$2,215	4
Ark.	\$477	49	N.J.	\$2,490	1
Calif.	\$1,156	26	N.M.	\$516	48
Colo.	\$1,180	22	N.Y.	\$1,964	6
Conn.	\$2,315	2	N.C.	\$815	38
Del.	\$662	43	N.D.	\$1,096	29
Fla.	\$1,476	13	Ohio	\$1,160	25
Ga.	\$1,009	32	Okla.	\$537	47
Hawaii	\$891	37	Ore.	\$1,068	30
Idaho	\$752	41	Pa.	\$1,237	19
Ill.	\$1,605	9	R.I.	\$1,857	7
Ind.	\$972	35	S.C.	\$980	34
Iowa	\$1,217	20	S.D.	\$1,035	31
Kans.	\$1,251	18	Tenn.	\$714	42
Ky.	\$609	45	Tex.	\$1,449	14
La.	\$606	46	Utah	\$777	39
Maine	\$1,564	10	Vt.	\$1,994	5
Md.	\$1,164	23	Va.	\$1,304	17
Mass.	\$1,703	8	Wash.	\$1,149	27
Mich.	\$1,444	15	W.Va.	\$628	44
Minn.	\$1,184	21	Wis.	\$1,505	12
Miss.	\$758	40	Wyo.	\$2,310	3
Mo.	\$893	36	D.C.	\$2,591	—

Note: See table 31 for average people per household by state.

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

Table 26

Implicit Tax Rates on State Lottery Sales, Fiscal Year 2008

State	Implicit Tax Rate*(c)	Rank	State	Implicit Tax Rate*(c)	Rank
U.S.	41.81%	—	Nebr.	34.14%	31
Ariz.	44.05%	15	N.H.	40.79%	18
Calif.	54.00%	5	N.J.	53.25%	6
Colo.	31.89%	37	N.M.	38.38%	24
Conn.	39.99%	20	N.Y.	51.20%	8
Del. (a) (c)	52.18%	7	N.C.	48.07%	10
Fla.	44.29%	14	N.D.	37.82%	25
Ga.	32.72%	36	Ohio	40.67%	19
Idaho	35.98%	29	Okla.	54.16%	4
Ill.	46.23%	13	Ore. (a) (c)	119.74%	1
Ind.	35.84%	30	Pa.	42.94%	16
Iowa	29.69%	38	R.I. (b)	17.40%	43
Kans.	42.85%	17	S.C.	36.22%	28
Ky.	32.78%	35	S.D. (b)	21.07%	42
La.	54.49%	3	Tenn.	36.73%	26
Maine	27.64%	40	Tex.	39.42%	22
Md.	46.29%	12	Vt.	28.46%	39
Mass.	24.05%	41	Va.	48.89%	9
Mich.	46.60%	11	Wash.	33.34%	34
Minn.	33.68%	32	W.Va. (a) (c)	61.33%	2
Mo.	36.58%	27	Wis.	39.47%	21
Mont.	33.54%	33	D.C.	38.72%	23

* 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 27

**State Lottery Sales Per Capita,
Fiscal Year 2008**

State	Sales Per Capita (c)	Rank	State	Sales Per Capita (c)	Rank
U.S.	\$199	—	Nebr.	\$69	40
Ariz.	\$74	39	N.H.	\$198	18
Calif.	\$84	35	N.J.	\$293	11
Colo.	\$103	29	N.M.	\$74	38
Conn.	\$286	12	N.Y.	\$388	7
Del. (a) (c)	\$846	3	N.C.	\$118	28
Fla.	\$227	15	N.D.	\$35	43
Ga.	\$366	8	Ohio	\$202	17
Idaho	\$90	30	Okla.	\$56	41
Ill.	\$162	25	Ore. (a) (c)	\$331	9
Ind.	\$129	27	Pa.	\$246	13
Iowa	\$83	36	R.I. (b)	\$2,275	1
Kans.	\$85	33	S.C.	\$222	16
Ky.	\$182	19	S.D. (b)	\$879	2
La.	\$85	34	Tenn.	\$172	22
Maine	\$173	21	Tex.	\$153	26
Md.	\$296	10	Vt.	\$164	24
Mass.	\$722	5	Va.	\$179	20
Mich.	\$232	14	Wash.	\$80	37
Minn.	\$89	31	W.Va. (a) (c)	\$840	4
Mo.	\$168	23	Wis.	\$88	32
Mont.	\$46	42	D.C.	\$429	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 31 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.

Table 28

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

State	Debt Per Capita	Rank	State	Debt Per Capita	Rank
U.S.	\$3,316	—	Mont.	\$5,116	10
Ala.	\$1,819	43	Nebr.	\$1,531	46
Alaska	\$9,474	2	Nev.	\$1,639	44
Ariz.	\$1,636	45	N.H.	\$5,993	7
Ark.	\$1,500	47	N.J.	\$6,103	6
Calif.	\$3,349	22	N.M.	\$3,926	17
Colo.	\$3,248	24	N.Y.	\$5,875	8
Conn.	\$7,882	4	N.C.	\$2,141	40
Del.	\$6,574	5	N.D.	\$3,051	28
Fla.	\$2,306	36	Ohio	\$2,333	35
Ga.	\$1,359	49	Okla.	\$2,516	33
Hawaii	\$4,702	11	Ore.	\$3,099	27
Idaho	\$2,233	37	Pa.	\$3,242	25
Ill.	\$4,561	12	R.I.	\$8,453	3
Ind.	\$3,128	26	S.C.	\$3,408	21
Iowa	\$2,423	34	S.D.	\$4,256	13
Kans.	\$2,095	41	Tenn.	\$704	50
Ky.	\$2,858	30	Tex.	\$1,383	48
La.	\$3,713	18	Utah	\$2,191	38
Maine	\$4,017	15	Vt.	\$5,432	9
Md.	\$4,086	14	Va.	\$2,820	31
Mass.	\$11,024	1	Wash.	\$3,610	19
Mich.	\$2,899	29	W.Va.	\$3,511	20
Minn.	\$1,831	42	Wis.	\$3,937	16
Miss.	\$2,160	39	Wyo.	\$2,542	32
Mo.	\$3,322	23			

Note: Debt at end of fiscal year. See table 31 for average people per household by state.

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

Table 29

**State and Local Debt Per Capita,
Fiscal Year 2007**

State	Debt Per Capita	Rank	State	Debt Per Capita	Rank
U.S.	\$8,030	—	Mont.	\$6,474	31
Ala.	\$5,325	42	Nebr.	\$6,524	30
Alaska	\$14,706	1	Nev.	\$8,726	12
Ariz.	\$6,266	32	N.H.	\$7,799	19
Ark.	\$4,317	48	N.J.	\$9,930	4
Calif.	\$9,145	9	N.M.	\$6,236	33
Colo.	\$9,627	7	N.Y.	\$13,384	3
Conn.	\$9,386	8	N.C.	\$5,594	40
Del.	\$8,583	14	N.D.	\$5,697	39
Fla.	\$7,367	22	Ohio	\$5,925	38
Ga.	\$5,138	43	Okla.	\$4,610	46
Hawaii	\$8,098	16	Ore.	\$7,812	18
Idaho	\$3,529	50	Pa.	\$8,955	11
Ill.	\$9,141	10	R.I.	\$9,926	5
Ind.	\$6,567	27	S.C.	\$8,186	15
Iowa	\$4,971	45	S.D.	\$6,123	35
Kans.	\$7,124	24	Tenn.	\$5,542	41
Ky.	\$8,677	13	Tex.	\$8,024	17
La.	\$6,526	29	Utah	\$6,069	36
Maine	\$6,068	37	Vt.	\$6,527	28
Md.	\$6,127	34	Va.	\$6,635	25
Mass.	\$13,827	2	Wash.	\$9,676	6
Mich.	\$7,260	23	W.Va.	\$5,020	44
Minn.	\$7,488	20	Wis.	\$7,486	21
Miss.	\$4,316	49	Wyo.	\$4,322	47
Mo.	\$6,595	26	D.C.	\$15,236	—

Note: Debt outstanding. Includes short-term and long-term debt.
See table 31 for average people per household by state.

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

Table 30

Income Per Capita by State, Fiscal Year 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 31 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 31

**People Per Household, by State,
2007-2008**

State	2008	2007	State	2008	2007
U.S.	2.62	2.61	Mont.	2.50	2.50
Ala.	2.50	2.48	Nebr.	2.46	2.46
Alaska	2.80	2.80	Nev.	2.69	2.65
Ariz.	2.81	2.77	N.H.	2.53	2.54
Ark.	2.49	2.50	N.J.	2.69	2.70
Calif.	2.95	2.93	N.M.	2.62	2.62
Colo.	2.55	2.56	N.Y.	2.65	2.63
Conn.	2.55	2.56	N.C.	2.49	2.48
Del.	2.58	2.56	N.D.	2.24	2.25
Fla.	2.54	2.52	Ohio	2.48	2.48
Ga.	2.71	2.72	Okla.	2.51	2.50
Hawaii	2.87	2.84	Ore.	2.51	2.49
Idaho	2.63	2.61	Pa.	2.44	2.46
Ill.	2.63	2.63	R.I.	2.54	2.53
Ind.	2.49	2.50	S.C.	2.55	2.50
Iowa	2.38	2.37	S.D.	2.42	2.45
Kans.	2.45	2.47	Tenn.	2.49	2.49
Ky.	2.46	2.49	Tex.	2.82	2.83
La.	2.64	2.61	Utah	3.15	3.11
Maine	2.36	2.35	Vt.	2.40	2.38
Md.	2.62	2.63	Va.	2.54	2.55
Mass.	2.53	2.55	Wash.	2.51	2.53
Mich.	2.56	2.55	W.Va.	2.36	2.41
Minn.	2.43	2.45	Wis.	2.43	2.43
Miss.	2.59	2.61	Wyo.	2.48	2.47
Mo.	2.46	2.47	D.C.	2.23	2.20

Note: Does not include persons in institutionalized housing.

Source: US Census Bureau, Tax Foundation.



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