



FACTS & FIGURES

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In 1941, we introduced our first edition of *Facts & Figures*. “There is need for concise and accurate data,” we wrote. “Facts give a broader perspective, facts dissipate predilections and prejudices... [and] this collection of data is an important step to meet the challenge presented by the broad problems of public finance.”

Facts & Figures 2014: How Does Your State Compare? builds on these seven decades of tradition. Mailed to every state legislator and governor, this handbook is designed to be a pocket- and purse-sized guide to state ranks on tax rates, collections, burdens, and more.

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

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Tax Foundation

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Tax Foundation

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

SIMPLICITY: Administrative costs are a loss to society, and complicated taxation undermines voluntary compliance by creating incentives to shelter and disguise income.

TRANSPARENCY: Tax legislation should be based on sound legislative procedures and careful analysis. A good tax system requires informed taxpayers who understand how tax assessment, collection, and compliance works. There should be open hearings and revenue estimates should be fully explained and replicable.

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

STABILITY: When tax laws are in constant flux, long-range financial planning is difficult. Lawmakers should avoid enacting temporary tax laws, including tax holidays and amnesties.

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

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

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Facts & Figures 2014

How Does Your State Compare?

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Table 1

Tax Freedom Day by State Calendar Year 2013

State	Tax Freedom Day	Rank	State	Tax Freedom Day	Rank
U.S.	April 18	—	MT	April 10	32
AL	April 5	44	NE	April 12	28
AK	April 6	40	NV	April 14	21
AZ	April 5	43	NH	April 15	20
AR	April 7	39	NJ	May 4	3
CA	April 24	6	NM	April 3	46
CO	April 17	16	NY	May 6	2
CT	May 13	1	NC	April 10	30
DE	April 14	22	ND	April 18	14
FL	April 15	19	OH	April 12	29
GA	April 9	33	OK	April 6	42
HI	April 14	24	OR	April 15	18
ID	April 9	36	PA	April 17	15
IL	April 25	5	RI	April 19	12
IN	April 13	26	SC	April 3	47
IA	April 9	34	SD	April 4	45
KS	April 9	35	TN	April 2	48
KY	April 6	41	TX	April 10	31
LA	March 29	49	UT	April 13	27
ME	April 8	38	VT	April 14	25
MD	April 21	8	VA	April 20	10
MA	April 25	4	WA	April 20	9
MI	April 14	23	WV	April 19	13
MN	April 23	7	WI	April 20	11
MS	March 29	50	WY	April 16	17
MO	April 8	37	DC	April 17	(16)

Note: Tax Freedom Day represents how long Americans work into the year before they have earned enough money to pay all federal, state, and local taxes for the year. New Tax Freedom Day data is released every spring at www.TaxFreedomDay.org

Source: *Tax Freedom Day* 2013, which is based on data from the Bureau of Economic Analysis.

Table 2

**State-Local Tax Burden
Fiscal Year 2011**

State	State-Local Tax Burden as Share of State Income	Rank	Total Tax Burden (per capita)
U.S.	9.8%	—	\$4,217
AL	8.3%	41	\$2,886
AK	7.0%	49	\$3,319
AZ	8.9%	34	\$3,194
AR	10.3%	12	\$3,405
CA	11.4%	4	\$5,136
CO	9.0%	32	\$4,220
CT	11.9%	3	\$7,150
DE	10.1%	15	\$4,209
FL	9.2%	31	\$3,699
GA	8.8%	35	\$3,237
HI	9.6%	20	\$4,259
ID	9.5%	24	\$3,189
IL	10.2%	13	\$4,658
IN	9.5%	22	\$3,385
IA	9.3%	29	\$3,740
KS	9.4%	26	\$3,849
KY	9.5%	23	\$3,169
LA	7.6%	46	\$2,872
ME	10.2%	14	\$3,836
MD	10.6%	7	\$5,598
MA	10.3%	11	\$5,586
MI	9.6%	21	\$3,505
MN	10.7%	6	\$4,858
MS	8.4%	40	\$2,620
MO	9.0%	33	\$3,380
MT	8.6%	38	\$3,137
NE	9.4%	25	\$3,991
NV	8.1%	43	\$3,221
NH	8.0%	44	\$3,769
NJ	12.3%	2	\$6,675

Table 2 (continued)

State-Local Tax Burden
Fiscal Year 2011

State	State-Local Tax Burden as Share of State Income	Rank	Total Tax Burden (per capita)
NM	8.6%	37	\$3,044
NY	12.6%	1	\$6,622
NC	9.8%	17	\$3,564
ND	8.8%	36	\$4,057
OH	9.7%	18	\$3,687
OK	8.5%	39	\$3,187
OR	10.1%	16	\$3,861
PA	10.3%	10	\$4,374
RI	10.5%	8	\$4,676
SC	8.3%	42	\$2,784
SD	7.1%	48	\$3,052
TN	7.6%	45	\$2,777
TX	7.5%	47	\$3,088
UT	9.4%	28	\$3,304
VT	10.5%	9	\$4,351
VA	9.2%	30	\$4,469
WA	9.4%	27	\$4,366
WV	9.7%	19	\$3,160
WI	11.0%	5	\$4,477
WY	6.9%	50	\$3,500
DC	9.7%	(20)	\$6,641

Notes: As a unique state-local entity, DC is not included in rankings, but the figure in parentheses shows where it would rank.

Sources: Tax Foundation calculations. Please see methodology paper for more information on all data sources and complete methodology.

Table 3

**State Business Tax Climate Index 2014
as of July 1, 2013**

State	Overall Index Rank	Ranking on Five Component Taxes				
		Corp. Tax	Ind. Income Tax	Sales Tax	Unemp. Ins. Tax	Prop. Tax
AL	21	19	22	37	15	10
AK	4	28	1	5	29	25
AZ	22	26	18	49	1	6
AR	35	39	26	42	11	19
CA	48	31	50	41	16	14
CO	19	21	15	44	28	22
CT	42	35	33	32	23	49
DE	13	50	28	2	2	13
FL	5	13	1	18	6	16
GA	32	8	41	12	24	31
HI	30	4	35	16	38	12
ID	18	18	23	23	47	3
IL	31	47	11	33	43	44
IN	10	24	10	11	13	5
IA	40	49	32	24	36	38
KS	20	37	17	31	12	29
KY	27	27	29	10	48	17
LA	33	17	25	50	4	24
ME	29	45	21	9	33	40
MD	41	15	46	8	40	41
MA	25	34	13	17	49	47
MI	14	9	14	7	44	28
MN	47	44	47	35	41	33
MS	17	11	20	28	5	32
MO	16	7	27	26	9	7
MT	7	16	19	3	21	8
NE	34	36	30	29	8	39
NV	3	1	1	40	42	9
NH	8	48	9	1	46	42
NJ	49	41	48	46	32	50
NM	38	40	34	45	17	1
NY	50	25	49	38	45	45
NC	44	29	42	47	7	30
ND	28	22	38	21	19	2
OH	39	23	44	30	10	20

Table 3 (continued)

**State Business Tax Climate Index 2014
as of July, 2013**

State	Overall Index Rank	Ranking on Five Component Taxes				
		Corp. Tax	Ind. Income Tax	Sales Tax	Unemp. Ins. Tax	Prop. Tax
OK	36	12	39	39	3	11
OR	12	32	31	4	34	15
PA	24	46	16	19	39	43
RI	46	43	36	27	50	46
SC	37	10	40	22	30	21
SD	2	1	1	34	37	18
TN	15	14	8	43	27	37
TX	11	38	7	36	14	35
UT	9	5	12	20	18	4
VT	45	42	45	13	22	48
VA	26	6	37	6	35	26
WA	6	30	1	48	20	23
WV	23	20	24	25	26	27
WI	43	33	43	15	25	36
WY	1	1	1	14	31	34
DC	44	35	34	41	26	44

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

Source: Tax Foundation, *2014 State Business Tax Climate Index*, www.taxfoundation.org/index.

Snapshot date is law as of July 1, 2013.

Table 4

State Tax Collections Per Capita Fiscal Year 2012

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$2,557	—	MT	\$2,456	25
AL	\$1,880	43	NE	\$2,343	30
AK	\$9,688	1	NV	\$2,473	24
AZ	\$1,993	39	NH	\$1,674	50
AR	\$2,814	17	NJ	\$3,103	11
CA	\$3,040	12	NM	\$2,446	26
CO	\$1,990	40	NY	\$3,662	9
CT	\$4,292	5	NC	\$2,341	31
DE	\$3,667	8	ND	\$8,119	2
FL	\$1,719	47	OH	\$2,246	34
GA	\$1,680	49	OK	\$2,326	33
HI	\$3,982	6	OR	\$2,240	35
ID	\$2,123	37	PA	\$2,584	20
IL	\$2,818	16	RI	\$2,692	19
IN	\$2,406	28	SC	\$1,710	48
IA	\$2,552	23	SD	\$1,836	45
KS	\$2,577	21	TN	\$1,864	44
KY	\$2,402	29	TX	\$1,880	42
LA	\$1,960	41	UT	\$2,049	38
ME	\$2,842	15	VT	\$4,403	4
MD	\$2,907	13	VA	\$2,227	36
MA	\$3,442	10	WA	\$2,569	22
MI	\$2,421	27	WV	\$2,849	14
MN	\$3,834	7	WI	\$2,797	18
MS	\$2,332	32	WY	\$4,461	3
MO	\$1,796	46			

Note: See Table 39 for average number of people per household by state.

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

Table 5

State Revenue Per Capita Fiscal Year 2012

State	Revenue Per Capita	Rank	State	Revenue Per Capita	Rank
U.S.	\$5,215	—	MT	\$5,718	18
AL	\$4,618	39	NE	\$4,947	33
AK	\$19,686	1	NV	\$4,009	48
AZ	\$4,197	46	NH	\$4,425	42
AR	\$5,816	16	NJ	\$5,775	17
CA	\$5,263	26	NM	\$6,784	9
CO	\$4,245	45	NY	\$7,605	6
CT	\$6,824	8	NC	\$4,711	38
DE	\$8,128	5	ND	\$12,340	2
FL	\$3,710	49	OH	\$5,139	30
GA	\$3,673	50	OK	\$5,452	24
HI	\$7,211	7	OR	\$5,587	21
ID	\$4,469	41	PA	\$5,243	27
IL	\$4,740	37	RI	\$6,477	12
IN	\$4,853	34	SC	\$4,521	40
IA	\$5,949	14	SD	\$4,817	36
KS	\$5,236	28	TN	\$4,247	44
KY	\$5,161	29	TX	\$4,184	47
LA	\$5,522	22	UT	\$5,001	31
ME	\$5,945	15	VT	\$8,740	4
MD	\$5,657	20	VA	\$4,841	35
MA	\$6,767	10	WA	\$4,967	32
MI	\$5,355	25	WV	\$6,627	11
MN	\$6,369	13	WI	\$5,493	23
MS	\$5,714	19	WY	\$10,749	3
MO	\$4,403	43			

Note: “Revenue” here refers to the Census Bureau’s General Revenue classification. This measure includes taxes, fees, licenses, and intergovernmental revenue but excludes revenue from government enterprises such as utilities and liquor stores, as well as insurance trust revenue. See Table 39 for average people per household by state. DC is included only in state-local combined data.

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

Table 6

**State and Local Tax Collections Per Capita
Fiscal Year 2011**

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$4,320	—	MT	\$3,455	36
AL	\$2,895	50	NE	\$4,249	20
AK	\$10,143	1	NV	\$3,766	27
AZ	\$3,363	39	NH	\$4,032	24
AR	\$3,395	38	NJ	\$6,027	6
CA	\$4,938	11	NM	\$3,499	35
CO	\$4,288	19	NY	\$7,441	2
CT	\$6,355	5	NC	\$3,510	34
DE	\$4,505	16	ND	\$6,930	3
FL	\$3,441	37	OH	\$3,910	26
GA	\$3,189	44	OK	\$3,184	45
HI	\$4,793	13	OR	\$3,662	29
ID	\$2,987	48	PA	\$4,382	18
IL	\$4,634	14	RI	\$4,831	12
IN	\$3,560	33	SC	\$2,953	49
IA	\$4,137	22	SD	\$3,292	41
KS	\$4,104	23	TN	\$2,991	47
KY	\$3,341	40	TX	\$3,569	32
LA	\$3,644	31	UT	\$3,241	43
ME	\$4,559	15	VT	\$5,014	9
MD	\$4,995	10	VA	\$3,987	25
MA	\$5,443	7	WA	\$4,188	21
MI	\$3,655	30	WV	\$3,761	28
MN	\$5,033	8	WI	\$4,492	17
MS	\$3,117	46	WY	\$6,492	4
MO	\$3,272	42	DC	\$8,772	(2)

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

Table 7

State and Local Revenue Per Capita Fiscal Year 2011

State	Revenue Per Capita	Rank	State	Revenue Per Capita	Rank
U.S.	\$6,348	—	MT	\$5,303	39
AL	\$5,211	40	NE	\$6,343	20
AK	\$17,329	1	NV	\$5,351	37
AZ	\$4,812	49	NH	\$5,823	29
AR	\$5,057	45	NJ	\$7,891	5
CA	\$7,151	10	NM	\$5,818	30
CO	\$6,701	14	NY	\$9,814	3
CT	\$7,745	6	NC	\$5,520	34
DE	\$7,705	7	ND	\$9,488	4
FL	\$5,634	33	OH	\$5,862	27
GA	\$4,870	48	OK	\$5,185	42
HI	\$7,097	11	OR	\$5,976	25
ID	\$4,928	47	PA	\$6,248	21
IL	\$6,191	22	RI	\$6,886	13
IN	\$5,499	35	SC	\$5,717	31
IA	\$6,556	16	SD	\$5,059	44
KS	\$6,416	18	TN	\$4,646	50
KY	\$5,101	43	TX	\$5,316	38
LA	\$5,904	26	UT	\$5,392	36
ME	\$6,084	24	VT	\$6,943	12
MD	\$6,650	15	VA	\$6,098	23
MA	\$7,499	8	WA	\$6,428	17
MI	\$5,705	32	WV	\$5,848	28
MN	\$7,171	9	WI	\$6,357	19
MS	\$5,196	41	WY	\$11,003	2
MO	\$4,962	46	DC	\$10,878	(3)

Note: “Revenue” here refers to the Census Bureau’s General Revenue classification. This measure includes revenue such as taxes, fees, licenses, and intergovernmental revenue but excludes revenue from government enterprises such as utilities and liquor stores, as well as insurance trust revenue. See Table 39 for average people per household by state.

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

Table 8

**Sources of State and Local Tax Collections,
Percentage of Total from Each Source
Fiscal Year 2011**

State	Property	General Sales	Individual Income	Corporate Income	Other Taxes (a)
U.S.	33.1%	22.5%	21.3%	3.6%	19.4%
AL	18.7%	28.6%	20.9%	2.2%	29.6%
AK	20.5%	4.6%	0.0%	9.9%	65.1%
AZ	32.8%	38.0%	13.2%	2.6%	13.4%
AR	18.2%	36.7%	22.8%	3.8%	18.5%
CA	28.9%	21.7%	27.3%	5.2%	17.0%
CO	38.2%	24.0%	20.8%	1.8%	15.3%
CT	40.5%	14.3%	28.4%	3.0%	13.8%
DE	16.4%	0.0%	30.2%	8.5%	44.9%
FL	39.7%	32.4%	0.0%	2.9%	25.0%
GA	33.2%	27.4%	24.6%	2.2%	12.6%
HI	20.2%	38.0%	19.0%	1.0%	21.9%
ID	29.0%	25.2%	24.8%	3.6%	17.3%
IL	40.6%	15.3%	18.8%	5.1%	20.2%
IN	27.3%	27.1%	26.8%	3.1%	15.8%
IA	34.5%	22.9%	23.3%	2.0%	17.3%
KS	33.3%	27.9%	22.9%	2.1%	13.7%
KY	20.6%	19.9%	30.9%	4.3%	24.2%
LA	21.3%	39.5%	14.5%	1.2%	23.6%
ME	39.7%	16.7%	23.5%	3.5%	16.7%
MD	29.0%	13.4%	36.5%	2.7%	18.4%
MA	37.1%	13.7%	32.4%	5.4%	11.5%
MI	37.6%	26.3%	18.8%	2.0%	15.3%
MN	30.5%	17.8%	27.9%	3.7%	20.1%
MS	27.5%	32.0%	15.1%	3.8%	21.7%
MO	29.9%	25.2%	24.6%	2.0%	18.3%
MT	39.0%	0.0%	23.7%	3.6%	33.7%
NE	36.8%	21.7%	22.1%	2.0%	17.4%
NV	29.5%	31.7%	0.0%	0.0%	38.8%
NH	62.5%	0.0%	1.6%	11.0%	25.0%
NJ	48.0%	15.3%	20.0%	4.2%	12.5%
NM	18.8%	38.6%	15.1%	3.2%	24.3%
NY	31.4%	16.6%	30.8%	7.0%	14.2%
NC	25.6%	24.6%	29.3%	3.2%	17.3%
ND	15.5%	19.2%	9.2%	3.4%	52.7%
OH	29.2%	21.1%	29.0%	0.8%	20.0%

Table 8 (continued)

**Sources of State and Local Tax Collections,
Percentage of Total from Each Source
Fiscal Year 2011**

	Property	General Sales	Individual Income	Corporate Income	Other Taxes (a)
OK	18.5%	32.6%	19.9%	2.9%	26.0%
OR	35.8%	0.0%	38.9%	3.7%	21.6%
PA	29.8%	17.2%	25.0%	4.1%	24.0%
RI	44.7%	16.2%	20.0%	2.9%	16.1%
SC	35.0%	22.9%	21.2%	1.6%	19.4%
SD	36.3%	40.7%	0.0%	0.6%	22.4%
TN	26.7%	42.7%	1.0%	5.6%	24.0%
TX	43.6%	30.0%	0.0%	0.0%	26.4%
UT	28.2%	27.0%	25.4%	2.7%	16.8%
VT	43.8%	10.7%	17.7%	3.3%	24.5%
VA	34.5%	13.9%	29.6%	2.5%	19.4%
WA	30.5%	45.5%	0.0%	0.0%	24.0%
WV	20.5%	17.4%	23.9%	4.4%	33.9%
WI	38.4%	17.3%	25.1%	3.3%	15.9%
WY	33.5%	28.5%	0.0%	0.0%	38.0%
DC	32.7%	16.4%	24.4%	7.1%	19.3%

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

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

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

Table 9

**Federal Aid as a Percentage of
State Revenue
Fiscal Year 2012**

State	Fed. Aid as % State Gen. Rev.	Rank	State	Fed. Aid as % State Gen. Rev.	Rank
U.S.	32.8%	—	MT	38.5%	9
AL	37.0%	12	NE	34.9%	21
AK	20.0%	50	NV	27.5%	42
AZ	39.4%	7	NH	32.1%	31
AR	34.5%	24	NJ	27.5%	41
CA	28.8%	39	NM	37.9%	10
CO	29.2%	37	NY	37.7%	11
CT	23.7%	47	NC	33.9%	28
DE	25.4%	45	ND	21.0%	49
FL	32.6%	30	OH	35.9%	16
GA	38.9%	8	OK	36.2%	14
HI	23.6%	48	OR	36.2%	15
ID	35.2%	19	PA	30.9%	34
IL	26.2%	44	RI	34.5%	26
IN	33.2%	29	SC	34.5%	25
IA	34.8%	23	SD	41.5%	3
KS	27.2%	43	TN	41.3%	4
KY	35.8%	17	TX	35.1%	20
LA	44.3%	2	UT	31.7%	32
ME	36.6%	13	VT	34.9%	22
MD	31.3%	33	VA	24.8%	46
MA	29.6%	35	WA	29.4%	36
MI	34.1%	27	WV	35.5%	18
MN	28.5%	40	WI	28.9%	38
MS	45.8%	1	WY	39.7%	6
MO	40.8%	5			

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

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

**Federal Income Tax Payments
by Income Percentile
2011**

Income Percentile	Income Taxes Paid (\$ millions)	Group's Share of Total AGI	Group's Share of Income Taxes	Avg. Income Tax Rate
All Taxpayers	\$1,042,571	100.0%	100.0%	12.5%
Top 1%	\$365,518	18.7%	35.1%	23.5%
Top 5%	\$588,967	33.9%	56.5%	20.9%
Top 10%	\$711,663	45.4%	68.3%	18.9%
Top 25%	\$892,616	67.8%	85.6%	15.8%
Top 50%	\$1,012,460	88.5%	97.1%	13.8%
Bottom 50%	\$30,109	11.6%	2.9%	3.1%

Note: There are 136,585,712 total federal income tax filers. Total Adjusted Gross Income (AGI) is \$8,317,188,000,000. The top 1% of earners have AGI above \$388,905; the top 5% have above \$167,728; the top 10% have above \$120,136; the top 25% have above \$70,492; and the top 50% have above \$34,823.

Source: *Summary of Latest Federal Individual Income Tax Data*
Tax Foundation Fiscal Fact No. 408 (Dec. 2013).

Table 11

Selected Federal Tax Rates 2014

Rates			Rates		
Brackets			Brackets		
Individual Income Tax			Social Security and Medicare Payroll Tax (a)		
Single					
10%	>	\$0	15.3%	>	\$0
15%	>	\$9,075	2.9%	>	\$117,000
25%	>	\$36,900	3.8%	>	\$200,000
28%	>	\$89,350	Corporate Income Tax		
33%	>	\$186,350	15%	>	\$0
35%	>	\$405,100	25%	>	\$50,000
39.6%	>	\$406,750	34%	>	\$75,000
Married Filing Jointly			39%	>	\$100,000
10%	>	\$0	34%	>	\$335,000
15%	>	\$18,950	35%	>	\$10,000,000
25%	>	\$73,800	38%	>	\$15,000,000
28%	>	\$148,850	35%	>	\$18,333,333
33%	>	\$226,850	Select Federal Excise Taxes (b)		
35%	>	\$405,100	Item	Tax Rate	
39.6%	>	\$457,600	Pistols & Revolvers	10%	
Head of Household			Other firearms	11%	
10%	>	\$0	Ammunition	11%	
15%	>	\$12,950	Medical Devices	2.3%	
25%	>	\$49,400	Indoor Tanning	10%	
28%	>	\$127,550	Tackle Boxes	3%	
33%	>	\$206,600	Arrow Shafts	48¢/shaft	
35%	>	\$405,100	Air Transportation	7.5%	
39.6%	>	\$432,200	Truck Bodies	12%	
			Liq. Natural Gas	24.3¢/gallon	
			Surface Coal	4.4% or \$1.10/ton	

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

(b) In state excise tax Tables 22-28, federal gasoline, alcohol, cell phone, and tobacco excise taxes are included under the "Fed." line and are in addition to any state taxes.

Source: Tax Foundation, Internal Revenue Service, Commerce Clearinghouse, American Petroleum Institute, and Alcohol and Tobacco Tax and Trade Bureau.

Table 12

**State Individual Income Tax Rates
as of January 1, 2014**

State	Rates	Brackets(a)	State	Rates	Brackets(a)
AL	2%	> \$0	DE (f)	2.20%	> \$2,000
(e, f)	4%	> \$500		3.90%	> \$5,000
	5%	> \$3,000		4.80%	> \$10,000
AK	None			5.20%	> \$20,000
AZ	2.59%	> \$0		5.55%	> \$25,000
	2.88%	> \$10,000		6.60%	> \$60,000
	3.36%	> \$25,000	FL	none	
	4.24%	> \$50,000	GA	1%	> \$0
	4.54%	> \$150,000		2%	> \$750
AR	1.0%	> \$0		3%	> \$2,250
(c, d)	2.5%	> \$4,199		4%	> \$3,750
	3.5%	> \$8,299		5%	> \$5,250
	4.5%	> \$12,399		6%	> \$7,000
	6.0%	> \$20,699	HI	1.40%	> \$0
	7.0%	> \$34,599		3.20%	> \$2,400
CA	1.0%	> \$0		5.50%	> \$4,800
(a, d)	2.0%	> \$7,582		6.40%	> \$9,600
	4.0%	> \$17,976		6.80%	> \$14,400
	6.0%	> \$28,371		7.20%	> \$19,200
	8.0%	> \$39,384		7.60%	> \$24,000
	9.3%	> \$49,774		7.90%	> \$36,000
	10.3%	> \$254,250		8.25%	> \$48,000
	11.3%	> \$305,100		9.00%	> \$150,000
	12.3%	> \$508,500		10.00%	> \$175,000
	13.3%	> \$1mil.		11.00%	> \$200,000
CO	4.63% of federal taxable income		ID	1.6%	> \$0
CT	3.0%	> \$0	(a, d)	3.6%	> \$1,408
	5.0%	> \$10,000		4.1%	> \$2,817
	5.5%	> \$50,000		5.1%	> \$4,226
	6.0%	> \$100,000		6.1%	> \$5,635
	6.5%	> \$200,000		7.1%	> \$7,044
	6.7%	> \$250,000		7.4%	> \$10,567
			IL	5% of federal with modification	
			IN (f)	3.4% of federal adjusted gross income with modification	

Table 12 (continued)

**State Individual Income Tax Rates
as of January 1, 2014**

State	Rates	Brackets(a)	State	Rates	Brackets(a)
IA (d, e, f)	0.36%	> \$0	MS	3%	> \$0
	0.72%	> \$1,515		4%	> \$5,000
	2.43%	> \$3,030		5%	> \$10,000
	4.50%	> \$6,060	MO (e, f)	1.5%	> \$0
	6.12%	> \$13,635		2.0%	> \$1,000
	6.48%	> \$22,725		2.5%	> \$2,000
	6.80%	> \$30,300		3.0%	> \$3,000
	7.92%	> \$45,450		3.5%	> \$4,000
	8.98%	> \$68,175		4.0%	> \$5,000
KS	2.7%	> \$0		4.5%	> \$6,000
	4.8%	> \$15,000	MT (a, d, e)	5.0%	> \$7,000
KY (f)	2.0%	> \$0		5.5%	> \$8,000
	3.0%	> \$3,000		6.0%	> \$9,000
	4.0%	> \$4,000		1.0%	> \$0
	5.0%	> \$5,000		2.0%	> \$2,800
	5.8%	> \$8,000		3.0%	> \$4,900
	6.0%	> \$75,000		4.0%	> \$7,400
LA (e)	2%	> \$0		5.0%	> \$10,100
	4%	> \$12,500	NE (g)	6.0%	> \$13,000
	6%	> \$50,000		6.9%	> \$16,700
ME (d, h)	6.50%	> \$5,200		2.46%	> \$0
	7.95%	> \$20,900		3.51%	> \$3,000
MD (f)	2.00%	> \$0	NE (g)	5.01%	> \$18,000
	3.00%	> \$1,000		6.84%	> \$29,000
	4.00%	> \$2,000	NV	None	
	4.75%	> \$3,000			
	5.00%	> \$100,000	NH (b)	5%	> \$0
	5.25%	> \$125,000	NJ (f)	1.40%	> \$0
	5.50%			1.75%	> \$20,000
	5.75%	> \$250,000		3.50%	> \$35,000
MA	5.2%	> \$0		5.52%	> \$40,000
				6.37%	> \$75,000
MI (f)	4.25% of federal adjusted gross income with modification			8.97%	> \$500,000
			NM	1.7%	> \$0
MN (d)	5.35%	> \$0		3.2%	> \$5,500
	7.05%	> \$24,680		4.7%	> \$11,000
	7.85%	> \$81,080		4.9%	> \$16,000
	9.85%	> \$152,540			

Table 12 (continued)

**State Individual Income Tax Rates
as of January 1, 2014**

State	Rates	Brackets(a)	State	Rates	Brackets(a)
NY (f, g)	4.00% >	\$0	RI (d)	3.75% >	\$0
	4.50% >	\$8,200		4.75% >	\$59,600
	5.25% >	\$11,300		5.99% >	\$135,500
	5.90% >	\$13,350	SC (d)	3% >	\$2,880
	6.45% >	\$20,550		4% >	\$5,760
	6.65% >	\$77,150		5% >	\$8,640
	6.85% >	\$205,850		6% >	\$11,520
	8.82% >	\$1,029,250		7% >	\$14,400
NC	5.8% >	\$0	SD	None	
ND	1.22% >	\$0	TN (b)	6% >	\$0
(d)	2.27% >	\$36,900	TX	None	
	2.52% >	\$89,350	UT	5% >	\$0
	2.93% >	\$186,350	VT (d)	3.55% >	\$0
	3.22% >	\$405,100		6.80% >	\$36,900
OH	0.534% >	\$0		7.80% >	\$89,350
(a, d, f, h)	1.068% >	\$5,200		8.80% >	\$186,350
	2.137% >	\$10,400		8.95% >	\$405,100
	2.671% >	\$15,650	VA	2.00% >	\$0
	3.204% >	\$20,900		3.00% >	\$3,000
	3.739% >	\$41,700		5.00% >	\$5,000
	4.272% >	\$83,350		5.75% >	\$17,000
	4.960% >	\$104,250	WA	None	
	5.392% >	\$208,500	WV	3.0% >	\$0
OK	0.50% >	\$0		4.0% >	\$10,000
	1.00% >	\$1,000		4.5% >	\$25,000
	2.00% >	\$2,500		6.0% >	\$40,000
	3.00% >	\$3,750		6.5% >	\$60,000
	4.00% >	\$4,900	WI (d)	4.40% >	\$0
	5.00% >	\$7,200		5.84% >	\$10,910
	5.25% >	\$8,700		6.27% >	\$21,820
OR	5.0% >	\$0		7.65% >	\$240,190
(d, e, f)	7.0% >	\$3,300	WY	None	
	9.0% >	\$8,250	DC	4.00% >	\$0
	9.9% >	\$125,000		6.00% >	\$10,000
PA (f)	3.07% >	\$0		8.50% >	\$40,000
				8.95% >	\$350,000

Table 12 (*continued*)

**State Individual Income Tax Rates
as of January 1, 2014**

(a) 2014 rates but 2013 brackets for California, Idaho, Montana, and Ohio. Laws in these states forbid revenue officials from inflation-indexing brackets until mid-year.

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

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

(d) Bracket levels adjusted for inflation each year.

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

(f) Local income taxes are excluded. Twelve states have county or city level income taxes; the average rate within each jurisdiction is: 0.5% in AL; 1.38% in DE; 1.49% in IN; 0.5% in KS; 2.08% in KY; 2.88% in MD; 1.75% in MI; 0.5% in MO; 2.11% in NY; 2.25% in OH; 0.36% in OR; and 2% in PA (weighted local rates are from Tax Foundation, 2014 *State Business Tax Climate Index*)

(g) New York and Nebraska have “tax benefit recapture,” by which many high-income taxpayers pay their top tax rate on all income, not just on amounts above the bracket threshold

(h) Ohio has suspended inflation indexing for the years 2013-2015. Maine has suspended inflation indexing for the years 2014-2015.

Note: Brackets are for single taxpayers. Some states double bracket widths for joint filers (AL, AZ, CT, HI, ID, KS, LA, ME, NE, OR). NY doubles all except the 6.85% bracket, which is effective at \$300,000. CA doubles all but the top bracket. Some states increase but do not double brackets for joint filers (GA, MN, NM, NC, ND, OK, RI, VT, WI). MD decreases some and increases others. NJ adds a 2.45% rate and doubles some bracket widths. Consult Tax Foundation website for tables for joint filers and married filing separately.

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

Table 13

**State Individual Income Tax Collections
Per Capita
Fiscal Year 2012**

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$899	—	MT	\$899	23
AL	\$627	36	NE	\$994	18
AK (a)	\$0	44	NV (a)	\$0	44
AZ	\$475	41	NH (b)	\$62	42
AR	\$816	27	NJ	\$1,257	8
CA	\$1,453	6	NM	\$553	38
CO	\$946	22	NY	\$1,985	2
CT	\$2,054	1	NC	\$1,070	15
DE	\$1,307	7	ND	\$625	37
FL (a)	\$0	44	OH	\$782	30
GA	\$825	26	OK	\$730	32
HI	\$1,112	13	OR	\$1,500	4
ID	\$763	31	PA	\$792	29
IL	\$1,206	11	RI	\$1,029	16
IN	\$730	33	SC	\$659	35
IA	\$987	19	SD (a)	\$0	44
KS	\$1,005	17	TN (b)	\$28	43
KY	\$803	28	TX (a)	\$0	44
LA	\$539	39	UT	\$870	24
ME	\$1,085	14	VT	\$956	20
MD	\$1,214	10	VA	\$1,254	9
MA	\$1,801	3	WA (a)	\$0	44
MI	\$701	34	WV	\$946	21
MN	\$1,489	5	WI	\$1,183	12
MS	\$504	40	WY (a)	\$0	44
MO	\$853	25			

(a) State has no individual income tax.

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

Note: See Table 39 for average number of people per household by state.

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

Table 14

**State and Local Individual Income
Tax Collections Per Capita
Fiscal Year 2011**

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$918	—	MT	\$817	28
AL	\$606	37	NE	\$938	21
AK (a)	\$0	44	NV (a)	\$0	44
AZ	\$445	41	NH (b)	\$63	42
AR	\$775	31	NJ	\$1,204	9
CA	\$1,347	8	NM	\$529	38
CO	\$893	24	NY	\$2,289	1
CT	\$1,806	3	NC	\$1,028	16
DE	\$1,360	7	ND	\$637	34
FL (a)	\$0	44	OH	\$1,135	11
GA	\$784	30	OK	\$632	35
HI	\$910	22	OR	\$1,426	5
ID	\$741	32	PA	\$1,095	13
IL	\$874	26	RI	\$966	17
IN	\$954	19	SC	\$625	36
IA	\$963	18	SD (a)	\$0	44
KS	\$940	20	TN (b)	\$30	43
KY	\$1,033	15	TX (a)	\$0	44
LA	\$527	39	UT	\$822	27
ME	\$1,070	14	VT	\$888	25
MD	\$1,823	2	VA	\$1,182	10
MA	\$1,761	4	WA (a)	\$0	44
MI	\$688	33	WV	\$898	23
MN	\$1,404	6	WI	\$1,128	12
MS	\$470	40	WY (a)	\$0	44
MO	\$806	29	DC	\$2,142	(2)

(a) State has no individual income tax.

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

Note: See Table 39 for average number of people per household by state.

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

Table 15

**State Corporate Income Tax Rates
as of January 1, 2014**

State	Rates	Brackets	State	Rates	Brackets
AL	6.5%	> \$0		5%	> \$50,000
AK	0%	> \$0		6%	> \$100,000
	2%	> \$25,000	LA	4%	> \$0
	3%	> \$49,000		5%	> \$25,000
	4%	> \$74,000		6%	> \$50,000
	5%	> \$99,000		7%	> \$100,000
	6%	> \$124,000		8%	> \$200,000
	7%	> \$148,000	ME	3.50%	> \$0
	8%	> \$173,000		7.93%	> \$25,000
	9%	> \$198,000		8.33%	> \$75,000
	9.4%	> \$222,000		8.93%	> \$250,000
AZ (a)	6.5%	> \$0	MD	8.25%	> \$0
AR (b)	1%	> \$0	MA	8.0%	> \$0
	2%	> \$3,000	MI	6.0%	> \$0
	3%	> \$6,000	MN	9.8%	> \$0
	5%	> \$11,000	MS	3%	> \$0
	6%	> \$25,000		4%	> \$5,000
	6.5%	> \$100,000		5%	> \$10,000
CA	8.84%	> \$0	MO	6.25%	> \$0
CO	4.63%	> \$0	MT	6.75%	> \$0
CT (d)	9%	> \$0	NE	5.58%	> \$0
DE (e)	8.7%	> \$0		7.81%	> \$100,000
FL	5.5%	> \$0	NV	None	
GA	6%	> \$0	NH	8.5%	> \$0
HI	4.4%	> \$0	NJ (h)	9%	> \$100,000
	5.4%	> \$25,000	NM	4.8%	> \$0
	6.4%	> \$100,000		6.4%	> \$500,000
ID	7.4%	> \$0		7.3%	> \$1mil.
IL (f)	9.5%	> \$0	NY	7.1%	> \$0
IN (g)	7.5%	> \$0	NC(c)	6.0%	> \$0
IA	6%	> \$0	ND	1.48%	> \$0
	8%	> \$25,000		3.73%	> \$25,000
	10%	> \$100,000		4.53%	> \$50,000
	12%	> \$250,000	OH (e)		
KS	4%	> \$0	OK	6%	> \$0
	7%	> \$50,000			
KY	4%	> \$0			

Table 15 (*continued*)

**State Corporate Income Tax Rates
as of January 1, 2014**

State	Rates	Brackets	State	Rates	Brackets
OR	6.6%	> \$0	VT	6.0%	> \$0
	7.6%	> \$1 mil.		7.0%	> \$10,000
PA	9.99%	> \$0		8.5%	> \$25,000
RI	9%	> \$0	VA (e)	6%	> \$0
SC	5%	> \$0	WA	(e)	
SD	None		WV	6.5%	> \$0
TN	6.5%	> \$0	WI	7.9%	> \$0
TX	(e)		WY	None	
UT	5%	> \$0	DC	9.975%	> \$0

(a) Arizona's rate is scheduled to decrease to 6% in 2015.

(b) Arkansas assesses a surcharge of 3% of the taxpayer's total liability.

(c) The tax rate in North Carolina will decrease to 5% in 2015.

(d) Rate includes a 20% surtax, which effectively increases the rate from 7.5% to 9%. Surtax is required by businesses with at least \$100 million annual gross income.

(e) Ohio, Texas, and Washington do not have a corporate income tax but do have a gross receipts tax with rates not strictly comparable to corporate income tax rates. See Table 18 for more information. Delaware and Virginia have a gross receipts tax in addition to the corporate income tax

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

(g) The tax rate in Indiana will decrease to 7% on July 1, 2014.

(h) Corporations with entire net income greater than \$100,000 pay 9% on all taxable income, companies with entire net income greater than \$50,000 and less than or equal to \$100,000 pay 7.5% on all taxable income, and companies with entire net income less than or equal to \$50,000 pay 6.5% on all taxable income.

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

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

Table 16

**State Corporate Income Tax Collections
Per Capita
Fiscal Year 2012**

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$135	—	MT	\$132	23
AL	\$86	38	NE	\$127	25
AK	\$911	1	NV (a)	\$0	47
AZ	\$100	35	NH	\$395	2
AR	\$137	20	NJ	\$218	8
CA	\$210	9	NM	\$135	21
CO	\$96	36	NY	\$234	7
CT	\$174	13	NC	\$126	26
DE (b)	\$288	5	ND	\$312	3
FL	\$104	32	OH (b)	\$10	46
GA	\$60	42	OK	\$117	28
HI	\$58	43	OR	\$112	30
ID	\$119	27	PA	\$144	18
IL	\$272	6	RI	\$117	29
IN	\$147	17	SC	\$54	44
IA	\$139	19	SD (a)	\$72	40
KS	\$110	31	TN	\$191	11
KY	\$132	24	TX (b)	\$0	47
LA	\$63	41	UT	\$91	37
ME	\$175	12	VT	\$154	15
MD	\$150	16	VA (b)	\$103	34
MA	\$302	4	WA (a, b)	\$0	47
MI	\$81	39	WV	\$104	33
MN	\$199	10	WI	\$163	14
MS	\$133	22	WY (a)	\$0	47
MO	\$50	45			

(a) No corporate income tax. Also includes special financial institution taxes.

(b) The Census Bureau does not classify revenue from gross receipts taxes such as those in Delaware, Ohio, Texas, Virginia, Washington as corporate tax revenue. See Table 18 for gross receipts taxes.

Note: See Table 39 for average number of people per household by state.

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

Table 17

**State and Local Corporate
Income Tax Collections Per Capita
Fiscal Year 2011**

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$156	—	MT	\$125	23
AL	\$63	41	NE	\$84	35
AK	\$1,002	1	NV (a)	\$0	47
AZ	\$87	33	NH	\$443	3
AR	\$129	22	NJ	\$251	7
CA	\$256	6	NM	\$111	26
CO	\$75	37	NY	\$523	2
CT	\$188	11	NC	\$114	25
DE (b)	\$384	4	ND	\$236	8
FL	\$99	30	OH (b)	\$29	45
GA	\$69	39	OK	\$94	31
HI	\$49	42	OR	\$134	20
ID	\$108	28	PA	\$179	12
IL	\$235	9	RI	\$141	19
IN	\$110	27	SC	\$46	43
IA	\$82	36	SD (a)	\$19	46
KS	\$86	34	TN	\$168	14
KY	\$144	18	TX (b)	\$0	47
LA	\$43	44	UT	\$89	32
ME	\$157	16	VT	\$168	13
MD	\$133	21	VA (b)	\$99	29
MA	\$293	5	WA (a, b)	\$0	47
MI	\$73	38	WV	\$166	15
MN	\$188	10	WI	\$149	17
MS	\$117	24	WY (a)	\$0	47
MO	\$65	40	DC	\$624	(2)

(a) No corporate income tax. Also includes special financial institution taxes.

(b) The Census Bureau does not classify revenue from gross receipts taxes such as those in Delaware, Ohio, Texas, Virginia, Washington as corporate tax revenue. See Table 18 for gross receipts taxes.

Note: See Table 39 for average number of people per household by state.

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

**State Gross Receipts Taxes
as of January 1, 2014**

State	Name of Tax	Range of Rates
DE	Manufacturers' & Merchants' License Tax	0.0996% - 0.7468%
OH	Commercial Activities Tax (CAT)	0.26%
TX	Margin Tax	0.4875% - 0.975%
VA (a)	Business/Professional/Occupational License Tax (BPOL)	0.02% - 0.58%
WA	Business & Occupation Tax (B&O)	0.13% - 3.3%

(a) Virginia's tax is locally levied and rates vary by business and jurisdiction.

Note: Gross receipts taxes are complex business taxes imposed at a low rate but on a wide base of transactions, resulting in high effective tax rates that can vary by industry. These taxes also often have minimum taxes that can result in much higher effective rates for some small businesses.

Source: Commerce Clearing House; state revenue departments; Weldon Cooper Center for Public Service.

Table 19

**State and Local Sales Tax Rates
as of January 1, 2014**

State	State Tax Rate	Rank	Avg. Local Tax Rate(a)	Combined Rate	Rank
AL	4.00%	38	4.51%	8.51%	6
AK	None	46	1.69%	1.69%	46
AZ	5.60%	28	2.57%	8.17%	9
AR	6.50%	9	2.69%	9.19%	2
CA (b)	7.50%	1	0.91%	8.41%	8
CO	2.90%	45	4.49%	7.39%	15
CT	6.35%	11	None	6.35%	31
DE	None	46	None	None	47
FL	6.00%	16	0.62%	6.62%	29
GA	4.00%	38	2.97%	6.97%	23
HI (c)	4.00%	38	0.35%	4.35%	45
ID	6.00%	16	0.03%	6.03%	36
IL	6.25%	12	1.91%	8.16%	10
IN	7.00%	2	None	7.00%	21
IA	6.00%	16	0.78%	6.78%	27
KS	6.15%	15	2.00%	8.15%	12
KY	6.00%	16	None	6.00%	37
LA	4.00%	38	4.89%	8.89%	3
ME	5.50%	29	None	5.50%	42
MD	6.00%	16	None	6.00%	37
MA	6.25%	12	None	6.25%	33
MI	6.00%	16	None	6.00%	37
MN	6.875%	7	0.31%	7.19%	18
MS	7.00%	2	0.004%	7.00%	20
MO	4.225%	37	3.36%	7.58%	14
MT (d)	None	46	None	None	47
NE	5.50%	29	1.29%	6.79%	26
NV	6.85%	8	1.08%	7.93%	13
NH	None	46	None	None	47
NJ (e)	7.00%	2	-0.03%	6.97%	24
NM (c)	5.125%	32	2.14%	7.26%	16
NY	4.00%	38	4.47%	8.47%	7
NC	4.75%	35	2.15%	6.90%	25
ND	5.00%	33	1.55%	6.55%	30
OH	5.75%	27	1.36%	7.11%	19

Table 19 (*continued*)

**State and Local Sales Tax Rates
as of January 1, 2014**

State	State Tax Rate	Rank	Avg. Local Tax Rate(a)	Combined Rate	Rank
OK	4.50%	36	4.22%	8.72%	5
OR	None	46	None	None	47
PA	6.00%	16	0.34%	6.34%	32
RI	7.00%	2	None	7.00%	21
SC	6.00%	16	1.19%	7.19%	17
SD (c)	4.00%	38	1.83%	5.83%	40
TN	7.00%	2	2.45%	9.45%	1
TX	6.25%	12	1.90%	8.15%	11
UT (b)	5.95%	26	0.73%	6.68%	28
VT	6.00%	16	0.14%	6.14%	34
VA (b)	5.30%	31	0.33%	5.63%	41
WA	6.50%	9	2.38%	8.88%	4
WV	6.00%	16	0.07%	6.07%	35
WI	5.00%	33	0.43%	5.43%	44
WY	4.00%	38	1.49%	5.49%	43
DC	5.75%	(27)	None	5.75%	(41)

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

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

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

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

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

Source: Sales Tax Clearinghouse; Tax Foundation.

Table 20

**State General Sales Tax Collections
Per Capita
Fiscal Year 2012**

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$786	—	MT (a)	\$0	46
AL	\$473	43	NE	\$849	20
AK (a)	\$0	46	NV	\$1,254	5
AZ	\$954	15	NH (a)	\$0	46
AR	\$954	14	NJ	\$915	18
CA	\$825	21	NM (b)	\$956	13
CO	\$447	44	NY	\$609	38
CT	\$1,047	6	NC	\$575	39
DE (a)	\$0	46	ND	\$1,622	3
FL	\$1,011	11	OH	\$717	29
GA	\$538	41	OK	\$636	34
HI (b)	\$1,948	1	OR (a)	\$0	46
ID	\$770	25	PA	\$719	28
IL	\$624	35	RI	\$802	22
IN	\$1,015	8	SC	\$623	36
IA	\$790	24	SD (b)	\$1,012	10
KS	\$982	12	TN	\$1,013	9
KY	\$698	30	TX	\$948	16
LA	\$614	37	UT	\$655	33
ME	\$801	23	VT	\$546	40
MD	\$695	31	VA	\$428	45
MA	\$766	26	WA	\$1,547	4
MI	\$904	19	WV	\$689	32
MN	\$921	17	WI	\$750	27
MS	\$1,031	7	WY	\$1,738	2
MO	\$516	42			

(a) No state-level general sales tax.

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

Note: Some states levy gross receipts taxes in addition to sales taxes, which Census includes in sales tax collections data. See Table 18 for information on gross receipts taxes. See Table 39 for average people per household by state. DC is included only in state-local combined data.

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

Table 21

**State and Local General Sales Tax Collections
Per Capita
Fiscal Year 2011**

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$971	—	MT	\$0	47
AL	\$829	30	NE	\$921	24
AK	\$465	46	NV	\$1,194	12
AZ	\$1,276	9	NH	\$0	47
AR	\$1,246	10	NJ	\$923	23
CA	\$1,069	16	NM	\$1,350	5
CO	\$1,028	18	NY	\$1,234	11
CT	\$908	25	NC	\$862	29
DE	\$0	47	ND	\$1,329	7
FL	\$1,114	14	OH	\$823	32
GA	\$875	27	OK	\$1,039	17
HI	\$1,820	3	OR	\$0	47
ID	\$753	37	PA	\$753	36
IL	\$707	39	RI	\$784	33
IN	\$964	20	SC	\$677	40
IA	\$949	22	SD	\$1,338	6
KS	\$1,147	13	TN	\$1,277	8
KY	\$665	42	TX	\$1,071	15
LA	\$1,438	4	UT	\$874	28
ME	\$761	35	VT	\$535	45
MD	\$670	41	VA	\$555	44
MA	\$747	38	WA	\$1,904	1
MI	\$959	21	WV	\$653	43
MN	\$894	26	WI	\$779	34
MS	\$999	19	WY	\$1,851	2
MO	\$825	31	DC	\$1,440	(4)

Note: Some states levy gross receipts taxes in addition to sales taxes, which Census includes in collections data. See Table 18 for information on gross receipts taxes. See Table 39 for average people per household by state.

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

Table 22

**State Gasoline Tax Rates (Cents Per Gallon)
as of January 1, 2014**

State	Excise Tax	Other Taxes and Fees	Total	Rank
Fed.	18.4	—	—	—
AL	16.0	4.95	20.95	38
AK	8.0	4.4	12.40	50
AZ	18.0	1.0	19.00	42
AR	21.5	0.3	21.80	36
CA	39.5	12.97	52.47	1
CO	22.0	0.0	22.00	33
CT	25.0	24.3	49.30	3
DE	23.0	0.0	23.00	31
FL	4.0	32.03	36.03	11
GA	7.5	20.95	28.45	21
HI	17.0	32.11	49.11	4
ID	25.0	0.0	25.00	27
IL	19.0	20.1	39.10	6
IN	18.0	20.69	38.69	8
IA	21.0	1.0	22.00	33
KS	24.0	1.0	25.00	27
KY	29.4	1.4	30.80	16
LA	20.0	0.0	20.00	39
ME	30.0	0.01	30.01	18
MD	23.9	3.1	27.00	25
MA	24.0	2.5	26.50	26
MI	19.0	20.1	39.10	6
MN	28.5	0.1	28.60	20
MS	18.0	0.38	18.38	44
MO	17.0	0.3	17.30	45
MT	27.0	0.75	27.75	23
NE	26.4	0.9	27.30	24
NV	23.0	10.14	33.14	13
NH	18.0	1.63	19.63	41
NJ	10.5	4.0	14.50	49
NM	17.0	1.88	18.88	43
NY	8.05	41.52	49.57	2
NC	37.5	0.25	37.75	9
ND	23.0	0.0	23.00	31
OH	28.0	0.0	28.00	22

Excise Taxes

Table 22 (continued)

**State Gasoline Tax Rates (Cents Per Gallon)
as of January 1, 2014**

State	Excise Tax	Other Taxes and Fees	Total	Rank
OK	16.0	1.0	17.00	47
OR	30.0	1.07	31.07	19
PA	0.0	41.8	41.80	5
RI	32.0	1.0	33.00	14
SC	16.0	0.75	16.75	48
SD	22.0	0.0	22.00	33
TN	20.0	1.4	21.40	37
TX	20.0	0.0	20.00	39
UT	24.5	0.0	24.50	29
VT	18.2	13.77	31.97	17
VA	14.78	2.5	17.28	46
WA	37.5	0.0	37.50	10
WV	20.5	15.2	35.70	12
WI	30.9	2.0	32.90	15
WY	23.0	1.0	24.00	30
DC	23.5	0.0	23.50	20

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 are CA, CT, GA, IL, IN, MI, and NY.

Source: American Petroleum Institute.

Table 23

**Share of State & Local Road Spending Covered
by State & Local Tolls, User Fees, & User Taxes
Fiscal Year 2011**

State	Tolls & User Fees	Rank	Gasoline & License Taxes (a)	Total, Tolls, User Fees, & User Taxes	Rank
U.S.	8.3%		42.1%	50.4%	—
AL	0.7%	39	38.1%	38.9%	38
AK	3.9%	22	6.7%	10.5%	50
AZ	0.7%	38	40.1%	40.8%	37
AR	1.9%	30	44.3%	46.2%	25
CA	4.4%	20	60.0%	64.4%	4
CO	5.2%	17	45.7%	50.9%	20
CT	0.1%	49	43.5%	43.6%	29
DE	48.1%	1	30.5%	78.6%	1
FL	15.1%	6	53.7%	68.8%	3
GA	1.0%	36	42.3%	43.4%	30
HI	0.8%	37	76.6%	77.3%	2
ID	2.9%	27	38.0%	40.9%	36
IL	9.8%	10	44.4%	54.2%	16
IN	0.2%	48	42.9%	43.1%	31
IA	0.4%	43	46.2%	46.6%	23
KS	5.2%	18	36.5%	41.7%	34
KY	0.2%	47	43.9%	44.1%	27
LA	1.6%	33	23.8%	25.4%	47
ME	12.7%	7	36.2%	48.8%	22
MD	12.5%	8	40.6%	53.1%	17
MA	18.2%	5	40.5%	58.7%	6
MI	3.3%	25	53.8%	57.0%	10
MN	1.4%	34	40.6%	41.9%	32
MS	0.2%	46	32.9%	33.1%	41
MO	0.6%	40	31.0%	31.6%	43
MT	1.6%	32	39.8%	41.4%	35
NE	3.7%	24	42.6%	46.3%	24
NV	0.5%	41	37.6%	38.1%	39
NH	19.5%	4	38.5%	58.0%	9
NJ	32.8%	2	25.7%	58.5%	8
NM	1.3%	35	31.8%	33.1%	42
NY	29.1%	3	27.4%	56.5%	11
NC	0.3%	44	59.3%	59.6%	5
ND	1.9%	29	27.9%	29.8%	44
OH	5.6%	15	50.5%	56.1%	12

Excise Taxes

Table 23 (continued)

**Share of State & Local Road Spending Covered
by State & Local Tolls, User Fees, and User
Taxes
Fiscal Year 2011**

State	Tolls & User Fees	Rank	Gasoline & License Taxes (a)	Total, Tolls, User Fees, & User Taxes	Rank
OK	9.7%	11	45.5%	55.2%	14
OR	3.1%	26	51.9%	55.0%	15
PA	9.6%	12	32.2%	41.8%	33
RI	5.3%	16	53.3%	58.6%	7
SC	4.6%	19	47.3%	51.9%	19
SD	0.5%	42	21.0%	21.5%	49
TN	0.0%	50	52.9%	53.0%	18
TX	10.0%	9	46.0%	56.0%	13
UT	2.0%	28	26.8%	28.8%	46
VT	0.2%	45	28.7%	29.0%	45
VA	3.7%	23	40.9%	44.7%	26
WA	6.7%	14	42.2%	48.9%	21
WV	7.4%	13	30.7%	38.1%	40
WI	4.3%	21	39.4%	43.6%	28
WY	1.7%	31	22.7%	24.5%	48
DC	0.0%	51	22.4%	22.5%	(49)

(a) Previous editions of *Facts and Figures* have not included license taxes; if such taxes were excluded as in previous years, state and local road spending would be only 35.2% funded by user fees and user taxes, similar to Fiscal Year 2010.

Source: Tax Foundation calculations from U.S. Census Bureau; State and Local Government Finance and Federal Highway Administration data. State-local table includes state-local road expenses but excludes federal aid. More information at <http://taxfoundation.org/article/gasoline-taxes-and-user-fees-pay-only-half-state-local-road-spending>.

Table 24

**State Cigarette Excise Tax Rates
(Dollars Per 20-Pack)
as of January 1, 2014**

State	Tax Rate	Rank	State	Tax Rate	Rank
Fed.	\$1.0066	—	MT	\$1.70	18
AL	\$0.425	46	NE	\$0.64	37
AK	\$2.00	11	NV	\$0.80	34
AZ	\$2.00	11	NH	\$1.78	17
AR	\$1.15	29	NJ	\$2.70	8
CA	\$0.87	32	NM	\$1.66	20
CO	\$0.84	33	NY	\$4.35	1
CT	\$3.40	4	NC	\$0.45	44
DE	\$1.60	21	ND	\$0.44	45
FL	\$1.339	26	OH	\$1.25	27
GA	\$0.37	47	OK	\$1.03	30
HI	\$3.20	5	OR	\$1.18	28
ID	\$0.57	41	PA	\$1.60	21
IL	\$1.98	16	RI	\$3.50	3
IN	\$0.995	31	SC	\$0.57	41
IA	\$1.36	25	SD	\$1.53	23
KS	\$0.79	35	TN	\$0.62	38
KY	\$0.60	39	TX	\$1.41	24
LA	\$0.36	48	UT	\$1.70	18
ME	\$2.00	11	VT	\$2.62	9
MD	\$2.00	11	VA	\$0.30	49
MA	\$3.51	2	WA	\$3.025	6
MI	\$2.00	11	WV	\$0.55	43
MN	\$2.83	7	WI	\$2.52	10
MS	\$0.68	36	WY	\$0.60	39
MO	\$0.17	50	DC	\$2.86	(7)

Note: Local taxes are not included and can be substantial.

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

Table 25

**State Spirits Excise Tax Rates,
(Dollars Per Gallon)
as of January 1, 2014**

State	Tax Rate(a)	Rank	State	Tax Rate(a)	Rank
Fed.	\$13.50	—	MT (b)	\$9.34	11
AL (b)	\$18.23	4	NE	\$3.75	35
AK (a)	\$12.80	5	NV (a)	\$3.60	38
AZ	\$3.00	41	NH (b)	\$0.00	49
AR (d, e)	\$6.57	18	NJ	\$5.50	26
CA (a)	\$3.30	39	NM	\$6.06	21
CO	\$2.28	46	NY (a)	\$6.44	20
CT (a)	\$5.40	28	NC (b)	\$12.36	7
DE (a)	\$3.75	35	ND (a, e)	\$4.66	30
FL (a)	\$6.50	19	OH (b)	\$9.32	12
GA (a)	\$3.79	34	OK	\$5.56	25
HI	\$5.98	22	OR (b)	\$22.73	2
ID (b)	\$10.92	10	PA (b)	\$7.21	16
IL (a)	\$8.55	14	RI (a)	\$3.75	35
IN (a)	\$2.68	42	SC (d)	\$5.42	27
IA (b)	\$12.43	6	SD (a, e)	\$4.68	29
KS	\$2.50	43	TN (d)	\$4.46	31
KY (c)	\$6.76	17	TX (a)	\$2.40	45
LA (a)	\$2.50	43	UT (b)	\$12.19	8
ME (b)	\$5.80	24	VT (b)	\$5.86	23
MD (a, e)	\$4.41	32	VA (b)	\$19.19	3
MA (a)	\$4.05	33	WA (e, f)	\$35.22	1
MI (b)	\$11.91	9	WV (b)	\$1.87	48
MN (d, e)	\$8.71	13	WI	\$3.25	40
MS (b)	\$7.41	15	WY (b)	\$0.00	49
MO	\$2.00	47	DC (e)	\$5.37	(29)

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

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

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

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

(e) Includes sales taxes specific to alcoholic beverages.

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

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

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

Table 26

**State Wine Excise Tax Rates
(Dollars Per Gallon)
as of January 1, 2014**

State	Tax Rate	Rank	State	Average State-Local Tax Rate (a)	Rank
Fed.	\$1.07	—	MT	\$1.06	19
AL	\$1.70	5	NE	\$0.95	23
AK	\$2.50	2	NV	\$0.70	29
AZ	\$0.84	26	NH (a)	—	—
AR (c, b)	\$1.42	10	NJ	\$0.88	24
CA	\$0.20	45	NM	\$1.70	5
CO	\$0.32	40	NY	\$0.30	41
CT	\$0.72	27	NC	\$1.00	21
DE	\$0.97	22	ND	\$1.06	18
FL	\$2.25	3	OH	\$0.32	39
GA	\$1.51	8	OK	\$0.72	27
HI	\$1.38	12	OR	\$0.67	30
ID	\$0.45	37	PA (a)	—	—
IL	\$1.39	11	RI	\$0.60	31
IN	\$0.47	36	SC	\$1.08	17
IA	\$1.75	4	SD (c)	\$1.21	15
KS	\$0.30	41	TN (b)	\$1.27	14
KY(d)	\$3.56	1	TX	\$0.20	44
LA	\$0.11	46	UT (a)	—	—
ME	\$0.60	31	VT	\$0.55	33
MD (c)	\$1.38	12	VA	\$1.51	8
MA	\$0.55	33	WA	\$0.87	25
MI	\$0.51	35	WV	\$1.00	20
MN (c, b)	\$1.18	16	WI	\$0.25	43
MS (a)	—	—	WY (a)	—	—
MO	\$0.42	38	DC (c)	\$1.61	(7)

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

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

(c) Includes sales taxes specific to alcoholic beverages.

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

Note: Rates are those applicable to off-premise sales of 11% alcohol by volume (a.b.v.) non-carbonated wine in 750ml containers. States may apply different rates to other wines, such as sparkling wines. Federal rates vary by alcohol content and type of wine, ranging up to \$3.15 for 21-24 percent alcohol and \$3.40 for sparkling wine.

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

Excise Taxes

Table 27

State Beer Excise Tax Rates
(Dollars Per Gallon)
as of January 1, 2014

State	Tax Rate(a)	Rank	State	Tax Rate(a)	Rank
Fed.	\$0.58	—	MT	\$0.14	40
AL (b)	\$1.05	3	NE	\$0.31	20
AK	\$1.07	2	NV	\$0.16	35
AZ	\$0.16	35	NH	\$0.30	21
AR (c, d)	\$0.34	18	NJ	\$0.12	41
CA	\$0.20	29	NM	\$0.41	14
CO	\$0.08	46	NY	\$0.14	39
CT	\$0.23	26	NC	\$0.62	8
DE	\$0.16	37	ND	\$0.39	16
FL	\$0.48	9	OH	\$0.18	33
GA (b)	\$1.01	4	OK	\$0.40	15
HI	\$0.93	5	OR	\$0.08	45
ID	\$0.15	38	PA	\$0.08	46
IL	\$0.23	27	RI (d)	\$0.11	43
IN	\$0.12	42	SC	\$0.77	7
IA	\$0.19	31	SD	\$0.27	22
KS	\$0.18	32	TN (e)	\$1.17	1
KY	\$0.78	6	TX	\$0.20	30
LA	\$0.32	19	UT	\$0.41	13
ME	\$0.35	17	VT	\$0.27	23
MD (c)	\$0.45	11	VA	\$0.26	25
MA	\$0.11	44	WA	\$0.26	24
MI	\$0.20	28	WV	\$0.18	34
MN (c)	\$0.47	10	WI	\$0.06	48
MS	\$0.43	12	WY	\$0.02	50
MO	\$0.06	49	DC (c)	\$0.58	(9)

(a) Local excise taxes excluded.

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

(c) Includes sales taxes specific to alcoholic beverages.

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

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

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

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

Table 28

**State and Local Cell Phone Tax Rates
as of July 1, 2013**

State	Avg. State- Local Tax Rate	Rank	State	Avg. State- Local Tax Rate	Rank
Fed. (a)	5.6%	—	MT	6.01%	47
AL	7.44%	40	NE	18.48%	2
AK	11.84%	15	NV	2.05%	49
AZ	11.96%	14	NH	8.17%	34
AR	13.39%	9	NJ	8.85%	28
CA	10.05%	24	NM	11.02%	19
CO	10.70%	21	NY	17.74%	3
CT	7.79%	36	NC	8.46%	31
DE	6.23%	45	ND	11.13%	18
FL	16.56%	4	OH	8.20%	33
GA	8.82%	29	OK	9.87%	25
HI	7.48%	38	OR	1.79%	50
ID	2.63%	48	PA	14.05%	8
IL	15.81%	5	RI	14.59%	6
IN	10.71%	20	SC	10.52%	22
IA	8.61%	30	SD	13.02%	11
KS	13.10%	10	TN	11.55%	17
KY	10.48%	23	TX	11.73%	16
LA	7.06%	43	UT	12.61%	12
ME	7.31%	41	VT	8.32%	32
MD	12.53%	13	VA	6.54%	44
MA	7.79%	35	WA	18.60%	1
MI	7.45%	39	WV	6.16%	46
MN	9.46%	26	WI	7.10%	42
MS	9.05%	27	WY	7.60%	37
MO	14.58%	7	DC	11.56%	(17)

(a) The federal tax listed is the Federal Universal Service Fund (USF).

Note: The local tax rate is calculated as the average of the tax in the largest city and the capital city.

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

Table 29

**Sales Tax Treatment of Groceries,
Candy, and Soda
as of January 1, 2014**

State	State General Sales Tax	Grocery Treatment	Candy Treated as Groceries	Soda Treated as Groceries
AL	4.00%	Included in Base	Yes	Yes
AK	—	—	—	—
AZ	5.60%	Exempt	Yes	Yes
AR	6.50%	1.50%	Yes	Yes
CA (a)	7.50%	Exempt	Yes	No
CO	2.90%	Exempt	No	No
CT	6.35%	Exempt	No	No
DE	—	—	—	—
FL	6.00%	Exempt	No	No
GA	4.00%	Exempt	Yes	Yes
HI	4.00%	Included in Base	Yes	Yes
ID	6.00%	Included in Base	Yes	Yes
IL	6.25%	1.00%	No	No
IN	7.00%	Exempt	No	No
IA	6.00%	Exempt	No	No
KS	6.15%	Included in Base	Yes	Yes
KY	6.00%	Exempt	No	No
LA	4.00%	Exempt	Yes	Yes
ME	5.50%	Exempt	No	No
MD	6.00%	Exempt	No	No
MA	6.25%	Exempt	Yes	Yes
MI	6.00%	Exempt	Yes	Yes
MN	6.875%	Exempt	No	No
MS	7.00%	Included in Base	Yes	Yes
MO	4.225%	1.225%	Yes	Yes
MT	—	—	—	—
NE	5.50%	Exempt	Yes	Yes
NV	6.85%	Exempt	Yes	Yes
NH	—	—	—	—
NJ	7.00%	Exempt	No	No
NM	5.125%	Exempt	Yes	Yes
NY	4.00%	Exempt	No	No
NC	5.75%	Exempt	No	No
ND	5.00%	Exempt	No	No
OH	5.75%	Exempt	Yes	No

Table 29 (*continued*)

**Sales Tax Treatment of Groceries,
Candy, and Soda
as of January 1, 2014**

State	State General Sales Tax	Grocery Treatment	Candy Treated as Groceries	Soda Treated as Groceries
OK	4.50%	Included in Base	Yes	Yes
OR	—	—	—	—
PA	6.00%	Exempt	Yes	No
RI	7.00%	Exempt	No	No
SC	6.00%	Exempt	Yes	Yes
SD	4.00%	Included in Base	Yes	Yes
TN	7.00%	5.00%	Yes	Yes
TX	6.25%	Exempt	No	No
UT (a)	5.95%	1.75%	Yes	Yes
VT	6.00%	Exempt	Yes	Yes
VA (a)	5.30%	2.50%	Yes	Yes
WA	6.50%	Exempt	Yes	No
WV	6.00%	Exempt	Yes	No
WI	5.00%	Exempt	No	No
WY	4.00%	Exempt	Yes	Yes
DC	5.75%	Exempt	Yes	No

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

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

Table 30

State and Local Excise Collections Per Capita Fiscal Year 2011

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$514	—	MT	\$545	20
AL	\$559	19	NE	\$391	37
AK	\$466	26	NV	\$871	2
AZ	\$320	47	NH	\$686	6
AR	\$457	27	NJ	\$445	30
CA	\$509	23	NM	\$383	38
CO	\$378	41	NY	\$662	9
CT	\$634	11	NC	\$416	35
DE	\$560	18	ND	\$605	13
FL	\$594	15	OH	\$436	32
GA	\$314	48	OK	\$334	45
HI	\$756	3	OR	\$379	39
ID	\$288	49	PA	\$658	10
IL	\$672	8	RI	\$628	12
IN	\$418	34	SC	\$331	46
IA	\$426	33	SD	\$450	29
KS	\$377	42	TN	\$442	31
KY	\$590	16	TX	\$541	21
LA	\$581	17	UT	\$378	40
ME	\$511	22	VT	\$938	1
MD	\$596	14	VA	\$468	25
MA	\$368	44	WA	\$682	7
MI	\$376	43	WV	\$755	4
MN	\$705	5	WI	\$488	24
MS	\$455	28	WY	\$284	50
MO	\$398	36	DC	\$862	(3)

Note: Excise taxes are sales and other special taxes imposed on select items, such as tobacco products, alcoholic beverages, and motor fuels. This table also includes excise taxes, or selective sales taxes, on amusements, insurance premiums, parimutuels, and public utilities. See Table 39 for average people per household by state.

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

Table 31

**Mean Property Taxes Paid as a Percentage of
Owner-Occupied Housing Value
2012**

State	Effective Tax Rate	Rank	State	Effective Tax Rate	Rank
U.S.	1.15%	—	MT	0.76%	36
AL	0.41%	49	NE	1.68%	6
AK	1.01%	25	NV	0.91%	28
AZ	0.76%	35	NH	1.90%	3
AR	0.62%	43	NJ	2.09%	1
CA	0.81%	33	NM	0.64%	40
CO	0.62%	42	NY	1.40%	13
CT	1.52%	10	NC	0.83%	31
DE	0.54%	46	ND	1.14%	18
FL	1.07%	21	OH	1.55%	9
GA	0.96%	27	OK	0.84%	30
HI	0.29%	50	OR	1.03%	22
ID	0.74%	38	PA	1.42%	12
IL	2.01%	2	RI	1.49%	11
IN	0.87%	29	SC	0.54%	44
IA	1.37%	14	SD	1.18%	16
KS	1.32%	15	TN	0.74%	37
KY	0.79%	34	TX	1.72%	5
LA	0.49%	48	UT	0.67%	39
ME	1.15%	17	VT	1.63%	7
MD	1.02%	23	VA	0.83%	32
MA	1.12%	20	WA	1.00%	26
MI	1.58%	8	WV	0.52%	47
MN	1.14%	19	WI	1.76%	4
MS	0.63%	41	WY	0.54%	45
MO	1.01%	24	DC	0.61%	(44)

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

Source: 2012 American Community Survey, available from the U.S. Census Bureau; Tax Foundation calculations.

Table 32

**State and Local Property Tax Collections Per
Capita
Fiscal Year 2011**

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$1,428	—	MT	\$1,347	24
AL	\$540	50	NE	\$1,566	14
AK	\$2,076	8	NV	\$1,110	30
AZ	\$1,103	31	NH	\$2,518	3
AR	\$619	48	NJ	\$2,893	1
CA	\$1,426	19	NM	\$659	47
CO	\$1,637	13	NY	\$2,335	4
CT	\$2,577	2	NC	\$900	39
DE	\$737	45	ND	\$1,074	32
FL	\$1,368	22	OH	\$1,140	29
GA	\$1,060	33	OK	\$590	49
HI	\$966	37	OR	\$1,312	25
ID	\$867	40	PA	\$1,305	26
IL	\$1,881	10	RI	\$2,162	7
IN	\$971	36	SC	\$1,032	34
IA	\$1,429	18	SD	\$1,196	28
KS	\$1,367	23	TN	\$800	42
KY	\$689	46	TX	\$1,557	15
LA	\$776	43	UT	\$913	38
ME	\$1,808	11	VT	\$2,197	5
MD	\$1,449	17	VA	\$1,377	20
MA	\$2,018	9	WA	\$1,279	27
MI	\$1,374	21	WV	\$770	44
MN	\$1,535	16	WI	\$1,724	12
MS	\$856	41	WY	\$2,175	6
MO	\$979	35	DC	\$2,871	(2)

Note: See Table 39 for average number of people per household by state.

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

Table 33

**Capital Stock Tax Rates
as of January 1, 2014**

State	Tax Rate	Max. Payment
AL	0.175%	\$15,000
AR	0.3%	Unlimited
CT (a)	0.37%	\$1,000,000
DE	0.0225%	\$180,000
GA	(b)	\$5,000
IL	0.1%	\$2,000,000
LA	0.3%	Unlimited
MA	0.26%	Unlimited
MS	0.25%	Unlimited
MO	0.000133%	Unlimited (c)
NE	(b)	\$11,995
NY (a)	0.15%	\$1,000,000
NC	0.15%	Unlimited
OK	0.125%	\$20,000
PA	0.089%	Unlimited
RI (a)	0.025%	Unlimited
SC	0.1%	Unlimited
TN	0.25%	Unlimited
WV	0.1%	Unlimited
WY (a)	0.02%	Unlimited

(a) Taxpayer pays greater of corporate income tax or capital stock tax liability.

(b) Based on a fixed dollar payment schedule. Effective tax rates decrease as taxable capital increases.

(c) Tax is being phased out; liability limited to liability in tax year ending Dec. 31, 2010.

Note: Capital stock taxes are complex business taxes imposed at a low rate but directly on business capital. These taxes are levied on the value of a business entity, such as the total value of its stock or its market capitalization.

Source: Commerce Clearing House; state revenue departments.

**Estate Tax Rates and Exemptions
as of January 1, 2014**

State	Exemption	Rate (Min. to Max.)
CT	\$2,000,000	7.2% - 12.0%
DE	\$5,340,000	0.8% - 16.0%
HI	\$5,340,000	10.0% - 15.7%
IL	\$4,000,000	0.8% - 16.0%
ME	\$2,000,000	8.0% - 12.0%
MD (a)	\$1,000,000	0.8% - 16.0%
MA	\$1,000,000	0.8% - 16.0%
MN	\$1,000,000	0.8% - 16.0%
NJ (a)	\$675,000	0.8% - 16.0%
NY	\$1,000,000	0.8% - 16.0%
OR	\$1,000,000	0.8% - 16.0%
RI	\$921,655	0.8% - 16.0%
TN (b)	\$2,000,000	5.5% - 9.5%
VT	\$2,750,000	0.8% - 16.0%
WA	\$2,012,000	10.0% - 19.0%
DC	\$1,000,000	0.8% - 16.0%

(a) Maryland and New Jersey have both an estate and an inheritance tax. See Table 35.

(b) Some sources (including the Tennessee Department of Revenue) list Tennessee's estate tax as an inheritance tax, but it functions as an estate tax. The tax phases out by 2016.

Source: Schoening Strategies; State statutes

Table 35

Inheritance Tax Rates and Exemptions as of January 1, 2014

State	Heir Type	Exemption	Rate (Min. to Max)
IA	Class A	100% Exempt	0%
	Class B	No exemption	5% - 10%
	Class C	No exemption	10% - 15%
KY	Class A	100% Exempt	0%
	Class B	\$1,000	4% - 16%
	Class C	\$500	6% - 16%
MD (b)	Spouse/Lineal Heirs	100% Exempt	0%
	All others	No exemption	10%
NE (c)	Immediate Relative	\$40,000	1%
	Remote Relative	\$15,000	13%
	All others	\$10,000	18%
NJ (b, d)	Class A	100% Exempt	0%
	Class C	\$25,000	11 - 16%
	Class D	\$500	15 - 16%
PA (e)	Spouses	100% Exempt	0%
	Lineal Heirs	\$4,500	4.5%
	Siblings	No exemption	12%
	Others	No exemption	15%

(a) Maryland and New Jersey have both an estate tax and an inheritance tax. See Table 34.

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

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

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

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

Source: Schoening Strategies; state statutes; Tax Foundation.

Table 36

**State Debt Per Capita
Fiscal Year 2012**

State	Debt Per Capita	Rank	State	Debt Per Capita	Rank
U.S.	\$3,678	—	MT	\$3,990	18
AL	\$1,812	44	NE	\$1,121	49
AK	\$8,121	4	NV	\$1,422	46
AZ	\$2,179	40	NH	\$6,087	8
AR	\$1,212	48	NJ	\$7,328	5
CA	\$4,036	16	NM	\$3,626	20
CO	\$3,170	28	NY	\$6,956	6
CT	\$8,908	2	NC	\$1,885	43
DE	\$6,352	7	ND	\$3,010	32
FL	\$1,988	42	OH	\$3,164	29
GA	\$1,358	47	OK	\$2,626	33
HI	\$6,063	9	OR	\$3,549	22
ID	\$2,482	35	PA	\$3,623	21
IL	\$4,997	11	RI	\$8,769	3
IN	\$3,449	24	SC	\$3,161	30
IA	\$2,009	41	SD	\$4,355	13
KS	\$2,384	38	TN	\$959	50
KY	\$3,453	23	TX	\$1,765	45
LA	\$3,360	27	UT	\$2,493	34
ME	\$4,218	15	VT	\$5,414	10
MD	\$4,391	12	VA	\$3,413	25
MA	\$12,042	1	WA	\$4,240	14
MI	\$3,120	31	WV	\$3,939	19
MN	\$2,467	36	WI	\$4,022	17
MS	\$2,413	37	WY	\$2,311	39
MO	\$3,389	26			

Note: Debt at end of fiscal year. See Table 39 for average number of people per household by state. DC is included only in state-local combined data.

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

Table 37

**State and Local Debt Per Capita
Fiscal Year 2011**

State	Debt Per Capita	Rank	State	Debt Per Capita	Rank
U.S.	\$9,366	—	MT	\$6,012	40
AL	\$6,115	39	NE	\$7,049	34
AK	\$14,184	2	NV	\$10,217	11
AZ	\$7,909	26	NH	\$8,531	21
AR	\$4,621	48	NJ	\$11,595	4
CA	\$11,166	8	NM	\$8,036	23
CO	\$10,268	10	NY	\$17,204	1
CT	\$11,584	5	NC	\$5,329	45
DE	\$9,157	17	ND	\$6,513	38
FL	\$8,010	24	OH	\$6,719	37
GA	\$5,568	44	OK	\$5,091	46
HI	\$9,756	13	OR	\$9,019	18
ID	\$3,951	50	PA	\$9,702	14
IL	\$11,322	7	RI	\$11,353	6
IN	\$7,597	30	SC	\$8,820	19
IA	\$5,995	42	SD	\$6,994	35
KS	\$9,469	16	TN	\$6,005	41
KY	\$9,679	15	TX	\$10,152	12
LA	\$8,471	22	UT	\$7,204	33
ME	\$6,764	36	VT	\$7,551	31
MD	\$7,672	29	VA	\$7,913	25
MA	\$14,056	3	WA	\$10,922	9
MI	\$7,476	32	WV	\$5,927	43
MN	\$8,775	20	WI	\$7,767	27
MS	\$4,771	47	WY	\$4,188	49
MO	\$7,681	28	DC	\$18,426	(1)

Note: Total outstanding debt at end of fiscal year.

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

Table 38

Income Per Capita by State Calendar Year 2012

State	Income Per Capita	Rank	State	Income Per Capita	Rank
U.S.	\$43,735	—	MT	\$38,555	35
AL	\$35,926	42	NE	\$45,012	19
AK	\$49,436	8	NV	\$38,221	37
AZ	\$36,243	41	NH	\$49,129	9
AR	\$35,437	45	NJ	\$54,987	3
CA	\$46,477	12	NM	\$35,682	43
CO	\$45,775	16	NY	\$53,241	6
CT	\$59,687	1	NC	\$37,910	39
DE	\$44,224	22	ND	\$54,871	4
FL	\$41,012	27	OH	\$40,057	30
GA	\$37,449	40	OK	\$40,620	28
HI	\$44,767	20	OR	\$39,166	32
ID	\$34,481	49	PA	\$45,083	18
IL	\$45,832	15	RI	\$45,877	14
IN	\$38,119	38	SC	\$35,056	48
IA	\$43,935	23	SD	\$45,381	17
KS	\$43,015	24	TN	\$38,752	34
KY	\$35,643	44	TX	\$42,638	25
LA	\$40,057	30	UT	\$35,430	46
ME	\$40,087	29	VT	\$44,545	21
MD	\$53,816	5	VA	\$48,377	10
MA	\$55,976	2	WA	\$46,045	13
MI	\$38,291	36	WV	\$35,082	47
MN	\$46,925	11	WI	\$42,121	26
MS	\$33,657	50	WY	\$50,567	7
MO	\$39,133	33	DC	\$74,773	(1)

Note: Per capita personal income is total personal income divided by total midyear population. All dollar estimates are in current dollars (not adjusted for inflation).

Source: Bureau of Economic Analysis.

Table 39

People Per Household by State 2011-2012

State	2011	2012	State	2011	2012
U.S.	2.64	2.64	MT	2.40	2.39
AL	2.54	2.55	NE	2.48	2.46
AK	2.71	2.80	NV	2.74	2.70
AZ	2.69	2.68	NH	2.47	2.47
AR	2.54	2.51	NJ	2.73	2.71
CA	2.96	2.97	NM	2.66	2.67
CO	2.53	2.54	NY	2.63	2.62
CT	2.56	2.56	NC	2.55	2.55
DE	2.65	2.62	ND	2.32	2.32
FL	2.62	2.62	OH	2.48	2.47
GA	2.74	2.73	OK	2.55	2.56
HI	2.97	3.01	OR	2.50	2.51
ID	2.68	2.69	PA	2.49	2.49
IL	2.65	2.64	RI	2.45	2.44
IN	2.57	2.56	SC	2.57	2.57
IA	2.44	2.42	SD	2.44	2.47
KS	2.53	2.52	TN	2.53	2.54
KY	2.54	2.49	TX	2.84	2.84
LA	2.61	2.60	UT	3.13	3.14
ME	2.34	2.33	VT	2.34	2.32
MD	2.67	2.66	VA	2.63	2.61
MA	2.51	2.54	WA	2.54	2.56
MI	2.56	2.53	WV	2.46	2.44
MN	2.48	2.48	WI	2.44	2.44
MS	2.67	2.65	WY	2.49	2.52
MO	2.49	2.48	DC	2.15	2.22

Note: Does not include persons living institutionalized housing, defined as adult or juvenile correctional institutions, some medical and military facilities, hospital residents, and psychiatric facilities.

Source: US Census Bureau; Tax Foundation.