COMPARATIVE TAX POTENTIAL:
Tax Burden in Idaho and the United States
Fiscal Year 2000

Analysis by Alan S. Dornfest
Property Tax Policy Supervisor – County Support Division
Idaho State Tax Commission
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Acknowledgement:

Tax and population information is available from the U.S. Census Bureau, at www.census.gov/govs/www/estimate.html, the Bureau's Internet website, although information supplied for this report may vary slightly from website information. Income is derived from U.S. Bureau of Economic Analysis quarterly estimates.

Comparative Tax Potential FY 2000
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TAX BURDEN IN IDAHO AND THE UNITED STATES – FISCAL YEAR 2000

IDAHO REVENUE SYSTEM - SUMMARY:

The Idaho revenue and taxation picture is typified by moderate overall taxes and a broad structure with good balance between tax components. When observed on a regional basis, Idaho is in the somewhat unusual position of relying on three major taxes (income, sales, and property), as opposed to the systems hinged on only two taxes that are found in each of our border states except Utah. On the basis of taxes paid per person, the breadth of the Idaho system produces the effect of being moderate in most specific tax types, while ranking our overall per capita tax burden 39th highest nationally and 10th highest in the eleven western states. Because of relatively low income in Idaho (with a rank of 42nd nationally and 8th out of 11 western states), however, our tax burden relative to income is above the U.S. median at 20th nationally, and Idaho is 5th highest out of the 11 western states with respect to this measurement.

The Idaho tax system traditionally has tended to rely too little on property tax and sales tax, and comparatively too much on motor vehicle taxes and income taxes in relation to both regional and national practices. This year’s pattern shows increased reliance on corporate income tax. Similar overall patterns emerge using either income-based or population-based comparisons; however our tax burden appears considerably lower when computed on a per capita basis.

A comparison of 1999 and 2000 Idaho tax burden shows the following for our major taxes.

1. Idaho's individual income tax burden remained essentially unchanged at 22.1% over the U.S. average, on the basis of this tax in comparison to total personal income. Idaho remains moderately high and near our 1991 high (24% over the U.S. average) for this tax. There have been slight upward changes in our national and regional rankings when comparisons are made on a per capita basis.

2. Corporate income tax burden in Idaho reversed the downward trend established in 1997 and has increased from 22.5% below the U.S. average in 1999 to 6.5% below this average in 2000. A similar trend can be noted when this tax is examined on a per capita basis, where Idaho has increased from a relative burden 38.3% below the U.S. average in 1999 to 24.1% below the average in 2000. Corporate income tax collections in Idaho increased 31%, as compared to a 6.3% increase nationally, during this year.

3. Property tax burdens in Idaho remained essentially unchanged in 2000, at below U.S. averages (6.8% or 24.3%, depending on whether income or population is used as a basis for the measurement). Current income based property tax ranks remain the highest since 1979. This correlates with recent Idaho property tax collection increases, which typically have exceeded national property tax increases. In 2000, the increase in Idaho was 6.3%, while the national increase was only 4.0%.

4. Idaho’s income based national sales tax ranks decreased in 2000, while our population based ranking was unchanged. Our sales tax burden was 7.0% below the U.S. average on a tax vs. income basis, and 24.5% below

5. Idaho's motor vehicle taxes (fuel taxes and licenses and registration fees) decreased in 2000 in relation to those of other states, but Idaho remains well above the national average in this category. Idaho’s income based motor vehicle tax burden was 81.9% over the U.S. average, based on income, and 47.7% over the U.S. average on a per capita basis. Comparisons between states are difficult for these taxes, because some states require motor vehicles to pay personal property tax, in which case the amounts would be included in the property tax category. Idaho's motor vehicle registration fees are in lieu of property tax and tend to inflate the apparent relative level of Idaho motor vehicle taxes.

Idaho's major taxes traditionally have been well balanced. In 2000, property taxes raised 26.3 % of overall tax revenue, while income taxes accounted for 33.1% (individual for 29.3% and corporate income tax for 3.8%), and sales tax accounted for 22.7% of our revenue. The proportion each tax represents of Idaho tax revenue has not changed much, but there has been some decline in the proportion represented by sales tax, while income tax proportions grew somewhat.

Regionally, western states either do not have sales tax or tend to rely more on this tax than most other areas of the country. Idaho deviates noticeably from either of these programs. This is most evident in the per capita sales tax study, in which Idaho ranks 39th, while no other western state that uses this tax ranks lower than 18th. This discrepancy is still evident, although not as distinctly, in the income based sales tax comparison where Idaho ranks 31st and the other western states rank from 1st to 20th.

There were no major tax changes in Idaho in 2000. However Idaho corporate income tax collections increased much faster than the national average, while property tax and individual income tax collections increased slightly faster than the U.S. average. Sales tax and motor vehicle tax collections increased at a slower rate that the national average. The following table summarizes changes in tax collections in Idaho and nationally.

Tax Type	Idaho – FY 99/2000 Percent Change	U.S. – FY 99/2000 Percent Change
Property	6.3%	4.0%
Sales	6.5%	7.2%
Individual Income	14.0%	11.8%
Corporate Income	31.0%	6.3%
Motor Vehicle	0.4%	4.2%
Overall	8.4%	7.0%

The overall Idaho tax picture remains one of state and local tax utilization that closely matches the U.S. average in relation to income, and shows significant underutilization in relation to population. Idaho's per capita income growth outpaced the national average, rising 5.0% v. 3.0% for the U.S. average. Our per capita income rank rose from 46th to 42nd nationally and from 9th to 8th in the 11 western states.

METHODOLOGY:

Tax burdens throughout the nation can be compared by determining tax collections in proportion to the personal income in a given state and comparing this to the hypothetical tax generated by applying the national average tax rate to each state's income. In addition, a per capita tax burden can be determined by applying the national average per capita amount of any tax to each state's population. The result of these calculations is known as a state's tax capacity or tax potential, since the amount shown represents tax that would have been collected in each state if the tax rates for that state equaled the national average rate. This then tells us where each state stands in relation to the national average in terms of tax revenue generating ability.

If a state's potential tax or tax capacity is greater than its actual tax, that state is underutilizing its tax potential relative to the average state. Similarly, a state is overutilizing its tax potential if its actual tax collections exceed the potential determined from the average tax rate. The degree of over or under utilization is known as the tax effort, which is expressed as an index in relation to 100%, the point at which no over or under utilization is indicated.

Throughout this report, ranks are assigned with 1 equaling the highest taxes (or income on the per capita income chart).

NATIONAL CONDITIONS:

Total nationwide state and local taxes for fiscal year 2000 were $872,351.1 million, up 7.0% since 1999; total personal income rose 6.3% to $8,074,790 million. Dividing taxes by income, the national average tax rate increased slightly to 10.80% of income in 2000.

In 2000, total U.S. population increased by 3.2% to 281,422,000. This unusually sharp rise reflects substitution of population figures from the 2000 census in place of annual estimates. The average overall per capita tax increased 3.7% to $3,099.8

States which typically overutilize most or all taxes tend to be the ones whose residents have high tax burdens. California, for instance, whose taxes precipitated a major tax revolt in the 1970s, overutilized property taxes by more than $3.25 billion in 1977-1978. In fiscal year 2000 (and for many years) California was the largest **underutilizer** of property tax ($6.0 billion).

Overall tax overutilization reached an extreme this year of $18.0 billion in New York (26.1% over the U.S. average), while the greatest amounts of underutilization were $8.5 billion in Texas and $5.4 billion in Florida. Patterns for New York, Texas, and Florida have become ingrained over time. However, tax utilization does change in response to economic conditions, tax policy decisions, or merely single year aberrations.

The most significant overall tax change in 1999 was in Alaska, where overall state and local tax revenue rose 31.2% and the state's overall rank climbed from 38th to 4th, reversing last year's pronounced downward swing. Much of this increase was tied to corporate income tax collections, a volatile revenue source, which, in Alaska, doubled during this period. This dramatic change in Alaska appears to have been caused by large corporate audit settlements.

The most significant property tax decrease was in Washington, with a slight decline in revenue and a change in rank from 18th to 27th (based on income).

Sales taxes increased 18.3% in Nebraska, with a corresponding rank change from 36th to 26th. This appears to have been due to a temporary rate decrease that expired.

The most significant change in individual income tax ranks occurred in California, with a rank change from 14th to 7th and an increase of 28.8% in tax collections.

It is important to place the most emphasis on long term trends, since, often, when state rankings swing back and forth from year to year, this is an indication of data continuity problems and reporting errors, rather than real changes in taxation patterns.

DISTORTING FACTORS:

Each year states have one time or atypical collections or refunds, which may be large enough to affect individual state rankings or even to distort national averages used to compute each state's tax burden. For this reason, long term patterns of taxation should be ascertained by comparing states over several years. In addition, substitution of one tax for another may make the imposed tax appear higher. This effect is most apparent in states that have not enacted sales or income taxes. However, substitution of higher vehicle registration fees for personal property taxes on vehicles can alter apparent relative tax burdens (see: Idaho Revenue System - Summary).

For longitudinal analysis, all of the tax information presented in this study has been analyzed annually under the same methodology since the fiscal year 1984 study was prepared. Prior to that time, corporate and individual income taxes were combined, but identical utilization methodology has been employed back to fiscal year 1980. Reports beginning in 1980 are available from the Idaho State Tax Commission.

SUMMARY OF IDAHO'S TAX BURDEN:

On an overall basis, Idaho taxes are near the U.S. average on income based analyses, while the state remains significantly below the U.S. average on a per capita basis.

In FY 2000, Idaho overutilized all taxes by $36.4 million using income as a basis for comparison. Although smaller than last years amount, this continues a recent pattern and is the sixth overutilization reported since this analysis was begun in 1980.

Without regard to national comparison, because taxes increased 8.4%, while income increased 8.5%, the overall tax burden in Idaho in 2000 decreased 0.2%, to $109.24 per $1,000 of income. Our per capita taxes rose 4.9%, to $2,546 for each person. National average taxes in 2000 were $108.03 per $1,000 of income or $3,100 for each person. These figures are not adjusted for inflation, which has more of an effect on year to year comparisons of per capita or total taxes. The following chart shows our tax effort and corresponding rank on a national level. An effort of 100% would indicate taxes equal to the U.S. average effective tax rate for a particular tax or overall.

	Based on Income		Based on Population	
Type of Tax	**Tax Effort %**	**Rank***	**Tax Effort %**	**Rank***
Property	93.2	29	75.7	36
Sales	93.0	31	75.5	39
Individual Income	122.1	16	99.2	23
Corporate Income	93.5	21	75.9	25
Motor Vehicle	181.9	4	147.7	6
Overall	101.1	20	82.1	39

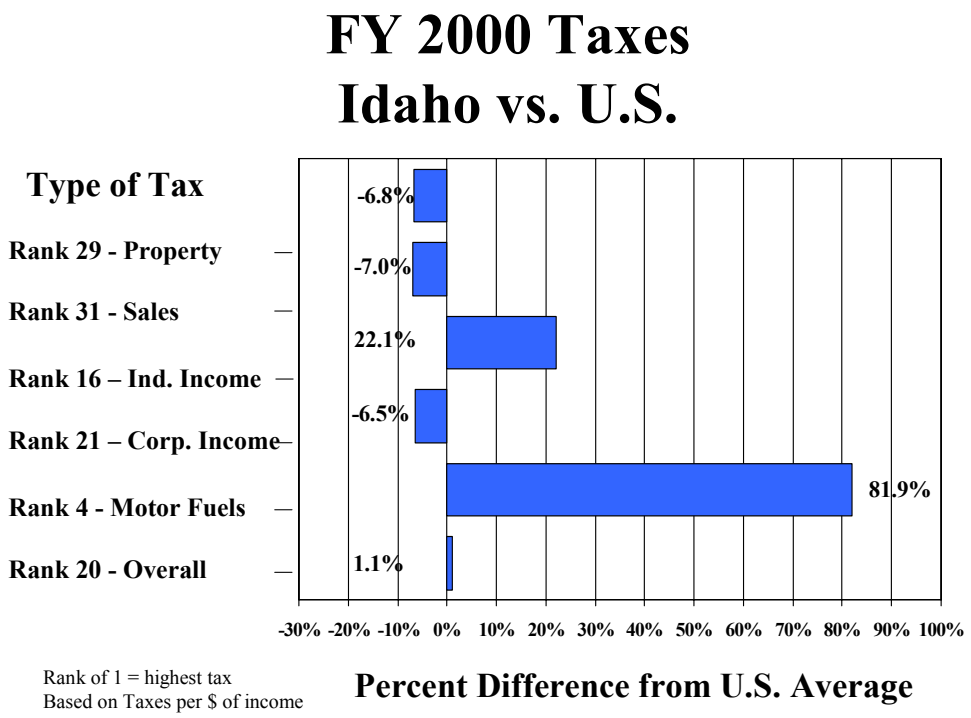
*Note: Lower ranks equal higher taxes, with 1 being the highest.

Because per capita income in Idaho is 18.8% lower than the U.S. average, ranking systems which compare taxes to income will show higher comparative taxes in Idaho than systems which are based on population.

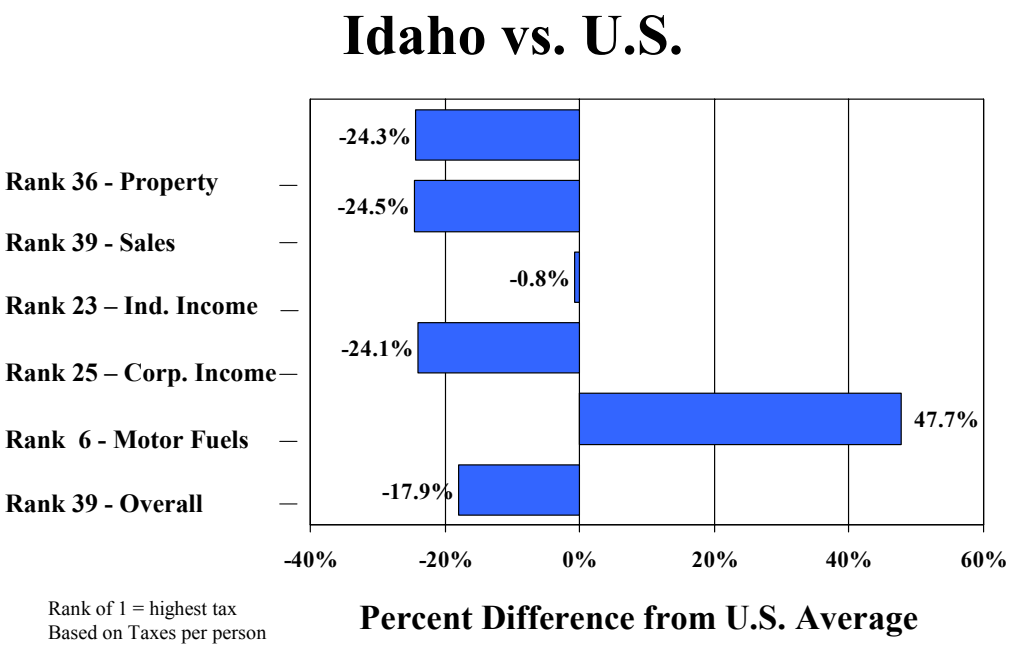
The following table compares Idaho's tax and income ranks for five years and shows how many states utilize each tax (the District of Columbia is considered a "state" for the purposes of this chart and all rankings in this report).

		Income Basis for Rank						Population Basis for Rank					
Type of Tax	**Number of States**	**FY 95**	**FY 96**	**FY 97**	**FY 98**	**FY 99**	**FY 2000**	**FY 95**	**FY 96**	**FY 97**	**FY 98**	**FY 99**	**FY 2000**
Property	51	35	34	31	30	29	29	37	35	36	36	36	36
Sales	47	25	25	29	30	28	31	36	36	38	40	39	39
Individual Income	44	16	15	15	16	16	16	27	27	27	28	26	23
Corporate Income	47	15	10	13	23	31	21	18	15	21	25	36	25
Motor Vehicle	51	9	9	3	3	3	4	16	13	4	3	2	6
Overall	51	23	24	21	22	17	20	40	40	41	41	41	39
Per Capita Income		40	42	45	46	46	42	XX	XX	XX	XX	XX	XX

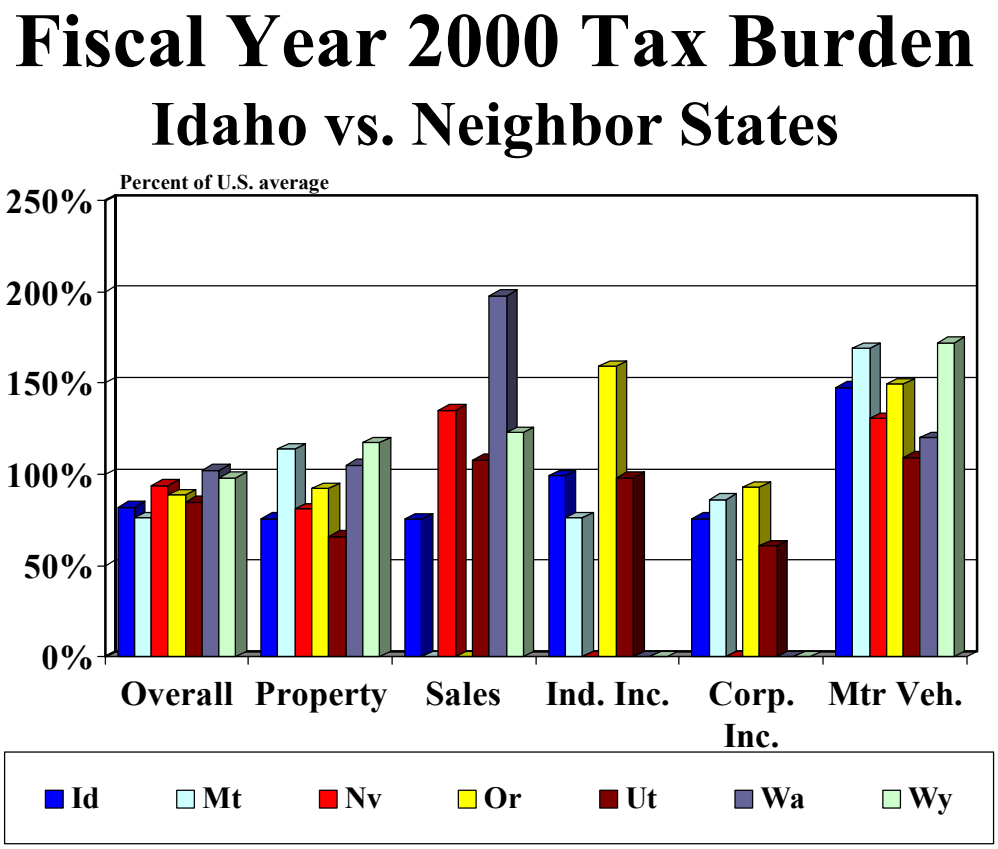
Graphically, Idaho's income based tax burden can be viewed as follows:



On a per capita (population) basis, our tax burden can be viewed using the following chart:



On a regional basis, Idaho can be effectively compared to states within the eleven western states area. A comparison with only our immediate neighboring states indicates the following:



Based on per capita taxes. States compared to U.S. average.

The charts found on the next four pages indicate the results of income and population based comparisons both regionally and nationally. The first two charts show only ranks, while the final two indicate effective tax rates or amounts.

Income-Based Comparisons – FY 2000						
Type of Tax	**Idaho's Position Among 11 Western States (National Rank)**	**Western States Having Lower Taxes**	**National Rank:**	**Western States with Higher Taxes**	**National Rank:**	**Western States Not Using Tax**
Property Tax	6 (29)	Colorado California Nevada Utah New Mexico	34 37 39 36 50	Arizona Montana Oregon Washington Wyoming	23 6 25 27 10	
Sales Tax	9 (31)			Arizona California Colorado Nevada New Mexico Utah Washington Wyoming	7 19 20 10 2 9 1 12	Montana Oregon
Individual Income Tax	4 (16)	Arizona Colorado Montana New Mexico	39 22 30 36	California Oregon Utah	7 3 14	Nevada Washington Wyoming
Corporate Income Tax	4 (21)	Arizona Colorado New Mexico Utah	22 39 24 28	California Montana Oregon	7 15 19	Nevada Washington Wyoming
Motor Vehicle Tax	3 (4)	Arizona California Colorado New Mexico Oregon Nevada Utah Washington	35 44 39 6 8 20 17 31	Montana Wyoming	2 4	
All State & Local Taxes	5 (20)	Arizona Colorado Montana Nevada Oregon Washington	28 44 27 41 39 37	California New Mexico Utah Wyoming	12 6 10 15	

Note: Rank of 1 = highest effective rate.

Population-Based Comparisons – FY 2000						
Type of Tax	**Idaho's Position Among 11 Western States (National Rank)**	**Western States Having Lower Taxes**	**National Rank**	**Western States with Higher Taxes**	**National Rank**	**Western States Not Using Tax**
Property Tax	9 (36)	New Mexico Utah	50 39	Arizona California Colorado Montana Nevada Oregon Washington Wyoming	33 32 24 14 35 30 17 13	
Sales Tax	9 (39)			Arizona California Colorado Nevada New Mexico Utah Washington Wyoming	10 13 14 4 5 18 1 11	Montana Oregon
Individual Income Tax	4 (23)	Arizona Montana New Mexico Utah	39 34 38 24	California Colorado Oregon	6 17 5	Nevada Washington Wyoming
Corporate Income Tax	5 (25)	Colorado New Mexico Utah	33 27 34	Arizona California Montana Oregon	23 8 20 18	Nevada Washington Wyoming
Motor Vehicle Tax	4 (6)	Arizona California Colorado Nevada New Mexico Utah Washington	41 42 31 13 16 27 18	Montana Oregon Wyoming	3 5 2	
All State & Local Taxes	10 (39)	Montana	46	Arizona California Colorado Nevada New Mexico Oregon Utah Washington Wyoming	37 8 19 24 34 30 35 16 20	

Note: A rank of 1 = highest effective rate.

Effective Tax Rate as Percent of 2000 Total Personal Income							
Tax Category	**Idaho**	**11 Western**			**Nationwide**		
		High	**Median**	**Low**	**High**	**Median**	**Low**
Property Tax	2.88%	4.55%	2.88%	1.60%	5.14%	3.02%	1.30%
		MT	ID	NM	NH	KS	AL
Sales Tax	2.48%	4.90%	3.50%	0%	4.90%	2.62%	0%
		WA	WY	MT OR	WA	NE	DE MT NH OR
Individual Income Tax	3.20%	4.44%	2.59%	0%	5.06%	2.63%	0%
		OR	MT	NV WA WY	DC	PA	FL NV SD TX WA WY AK
Corporate Income Tax	0.42%	0.64%	0.41%	0%	2.42%	0.39%	0%
		CA	NM	NV WA WY	AK	WI	NV TX WA WY
*Motor Vehicle Tax	1.07%	1.29%	0.81%	0.46%	1.30%	0.69%	0.20%
		MT	UT	CA	OK	IL	NY
Total State & Local Taxes	10.92%	12.41%	10.69%	10.13%	15.12%	10.69%	8.31%
		NM	MT	NV	DC	NE	NH

*Includes motor fuels.

Idaho's Fiscal Year 2000 Total Per Capita Taxes ($)							
Tax Category	**Idaho**	**11 Western**			**Nationwide**		
		High	**Median**	**Low**	**High**	**Median**	**Low**
Property Tax	$ 670	$1,038	$ 775	$ 341	$1,717	$ 841	$ 301
		WY	CA	NM	NJ	OH	AL
Sales Tax	$ 577	$ 1,513	$ 899	$ 0	$ 1,513	$ 697	$ 0
		WA	CA	MT OR	WA	OK	DE MT NH OR
Individual Income Tax	$ 746	$ 1,198	$ 572	$ 0	$ 1,883	$ 702	$ 0
		OR	MT	NV WA WY	DC	IN	FL NV WA WY AK
Corporate Income Tax	$ 97	$ 196	$ 88	$ 0	$ 699	$ 89	$ 0
		CA	NM	NV WA WY	AK	AR	NV TX WA WY
*Motor Vehicle Tax	$ 249	$ 289	$ 206	$ 142	$ 301	$ 187	$ 69
		WY	NM	CA	OK	TX	NY
Total State & Local Taxes	$2,546	$ 3,545	$ 2,751	$ 2,363	$ 5,622	$ 2,841	$ 2,117
		CA	OR	MT	DC	GA	AL

*Includes motor fuels.

APPENDIX

CHART I: FY 2000 PROPERTY TAX BURDEN - BASED ON TOTAL PERSONAL INCOME

03/04/03

State	Personal Income FY 2000 $ Million	State & Local FY-00 Property Tax Revenue $ Million	Tax Capacity Potent. Tax Coll. ($ M.) (Ave. Rate * Pers. Inc.)	Underutil. Potential: (Overutil.) $ Million (C4-C3)	Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	8,074,790	249,177.6			3.09%		
Alabama	103,133	1,340.2	3,182.6	1,842.4	1.30%	42.1%	51
Alaska	18,132	761.2	559.5	(201.7)	4.20%	136.1%	7
Arizona	125,661	3,905.6	3,877.7	(27.9)	3.11%	100.7%	23
Arkansas	57,527	965.7	1,775.2	809.5	1.68%	54.4%	47
California	1,043,978	26,235.3	32,215.8	5,980.5	2.51%	81.4%	37
Colorado	134,821	3,679.8	4,160.4	480.6	2.73%	88.4%	34
Connecticut	135,835	5,407.5	4,191.7	(1,215.8)	3.98%	129.0%	8
Delaware	23,668	382.5	730.3	347.9	1.62%	52.4%	49
Dist. of Col.	21,271	692.8	656.4	(36.4)	3.26%	105.5%	21
Florida	437,798	14,098.5	13,509.9	(588.6)	3.22%	104.4%	22
Georgia	222,663	5,931.7	6,871.1	939.4	2.66%	86.3%	35
Hawaii	33,429	602.6	1,031.6	428.9	1.80%	58.4%	45
Idaho	**30,156**	**867.1**	**930.6**	**63.5**	**2.88%**	**93.2%**	**29**
Illinois	386,125	14,511.1	11,915.3	(2,595.8)	3.76%	121.8%	12
Indiana	160,440	5,551.6	4,951.0	(600.6)	3.46%	112.1%	14
Iowa	75,510	2,599.3	2,330.1	(269.2)	3.44%	111.6%	15
Kansas	71,983	2,173.3	2,221.3	48.0	3.02%	97.8%	26
Kentucky	94,603	1,721.6	2,919.3	1,197.7	1.82%	59.0%	44
Louisiana	101,222	1,742.3	3,123.6	1,381.3	1.72%	55.8%	46
Maine	31,785	1,598.5	980.8	(617.7)	5.03%	163.0%	2
Maryland	173,277	4,809.3	5,347.1	537.8	2.78%	89.9%	33
Massachusetts	228,810	7,642.5	7,060.8	(581.7)	3.34%	108.2%	17
Michigan	285,726	9,498.7	8,817.1	(681.6)	3.32%	107.7%	20
Minnesota	152,371	4,565.1	4,702.0	136.9	3.00%	97.1%	28
Mississippi	58,458	1,462.0	1,803.9	341.9	2.50%	81.0%	38
Missouri	148,591	3,404.9	4,585.3	1,180.4	2.29%	74.3%	40
Montana	19,949	908.0	615.6	(292.4)	4.55%	147.5%	6
Nebraska	46,513	1,548.9	1,435.3	(113.6)	3.33%	107.9%	18
Nevada	57,519	1,437.3	1,775.0	337.7	2.50%	81.0%	39
New Hampshire	39,468	2,027.8	1,217.9	(809.9)	5.14%	166.5%	1
New Jersey	301,599	14,448.9	9,306.9	(5,141.9)	4.79%	155.2%	4
New Mexico	38,695	620.5	1,194.1	573.6	1.60%	52.0%	50
New York	637,533	25,201.9	19,673.4	(5,528.5)	3.95%	128.1%	9
North Carolina	209,832	4,607.5	6,475.1	1,867.7	2.20%	71.2%	42
North Dakota	15,469	527.1	477.3	(49.7)	3.41%	110.4%	16
Ohio	312,782	9,544.1	9,652.0	107.9	3.05%	98.9%	24
Oklahoma	79,890	1,302.6	2,465.3	1,162.7	1.63%	52.8%	48
Oregon	92,246	2,788.6	2,846.6	58.0	3.02%	98.0%	25
Pennsylvania	352,827	10,066.5	10,887.8	821.3	2.85%	92.5%	30
Rhode Island	29,709	1,359.5	916.8	(442.7)	4.58%	148.3%	5
South Carolina	94,398	2,680.1	2,913.0	232.9	2.84%	92.0%	31
South Dakota	19,010	632.4	586.6	(45.7)	3.33%	107.8%	19
Tennessee	145,784	2,887.1	4,498.7	1,611.6	1.98%	64.2%	43
Texas	562,398	19,817.1	17,354.9	(2,462.2)	3.52%	114.2%	13
Utah	50,792	1,303.2	1,567.4	264.2	2.57%	83.1%	36
Vermont	16,125	782.2	497.6	(284.6)	4.85%	157.2%	3
Virginia	212,910	5,985.9	6,570.1	584.2	2.81%	91.1%	32
Washington	182,220	5,492.6	5,623.1	130.5	3.01%	97.7%	27
West Virginia	38,449	855.1	1,186.5	331.4	2.22%	72.1%	41
Wisconsin	148,447	5,689.4	4,580.9	(1,108.5)	3.83%	124.2%	11
Wyoming	13,258	512.8	409.1	(103.7)	3.87%	125.3%	10

CHART II: FY 2000 SALES TAX BURDEN - BASED ON TOTAL PERSONAL INCOME							03/04/03
State	Personal Income FY 2000 $ Million	State & Local FY-00 Sales Tax Revenue $ Million	Tax Capacity: Potential Tax Coll. ($ M.) (Ave. Rate * Pers. Inc.)	Underutil. Potential: (Overutil.) $ Million (C4-C3)	Ave. Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	8,074,790	215,112.4			2.66%		
Alabama	103,133	2,868.4	2,747.5	(120.9)	2.78%	104.4%	21
Alaska	18,132	106.9	483.0	376.2	0.59%	22.1%	47
Arizona	125,661	4,853.3	3,347.6	(1,505.7)	3.86%	145.0%	7
Arkansas	57,527	2,199.2	1,532.5	(666.7)	3.82%	143.5%	8
California	1,043,978	30,439.7	27,811.6	(2,628.1)	2.92%	109.4%	19
Colorado	134,821	3,775.2	3,591.6	(183.6)	2.80%	105.1%	20
Connecticut	135,835	3,419.9	3,618.7	198.7	2.52%	94.5%	28
Delaware	23,668	0.0	630.5	630.5	0.00%	0.0%	51
Dist. of Col.	21,271	640.2	566.7	(73.5)	3.01%	113.0%	17
Florida	437,798	15,556.8	11,662.9	(3,893.9)	3.55%	133.4%	11
Georgia	222,663	7,531.3	5,931.7	(1,599.6)	3.38%	127.0%	13
Hawaii	33,429	1,536.3	890.5	(645.7)	4.60%	172.5%	3
Idaho	**30,156**	**747.1**	**803.3**	**56.2**	**2.48%**	**93.0%**	**31**
Illinois	386,125	7,275.6	10,286.4	3,010.8	1.88%	70.7%	41
Indiana	160,440	3,579.4	4,274.1	694.7	2.23%	83.7%	37
Iowa	75,510	1,893.1	2,011.6	118.5	2.51%	94.1%	29
Kansas	71,983	2,211.2	1,917.6	(293.6)	3.07%	115.3%	16
Kentucky	94,603	2,171.7	2,520.2	348.5	2.30%	86.2%	36
Louisiana	101,222	4,324.4	2,696.6	(1,627.8)	4.27%	160.4%	4
Maine	31,785	847.4	846.7	(0.6)	2.67%	100.1%	25
Maryland	173,277	2,498.2	4,616.1	2,117.9	1.44%	54.1%	45
Massachusetts	228,810	3,565.3	6,095.5	2,530.2	1.56%	58.5%	43
Michigan	285,726	7,666.4	7,611.7	(54.7)	2.68%	100.7%	24
Minnesota	152,371	3,757.4	4,059.2	301.8	2.47%	92.6%	32
Mississippi	58,458	2,333.4	1,557.3	(776.1)	3.99%	149.8%	5
Missouri	148,591	4,107.7	3,958.5	(149.3)	2.76%	103.8%	22
Montana	19,949	0.0	531.4	531.4	0.00%	0.0%	50
Nebraska	46,513	1,217.0	1,239.1	22.2	2.62%	98.2%	26
Nevada	57,519	2,061.5	1,532.3	(529.2)	3.58%	134.5%	10
New Hampshire	39,468	0.0	1,051.4	1,051.4	0.00%	0.0%	49
New Jersey	301,599	5,508.0	8,034.6	2,526.5	1.83%	68.6%	42
New Mexico	38,695	1,867.7	1,030.8	(836.9)	4.83%	181.2%	2
New York	637,533	16,473.5	16,983.9	510.4	2.58%	97.0%	27
North Carolina	209,832	4,520.0	5,589.9	1,069.9	2.15%	80.9%	38
North Dakota	15,469	381.4	412.1	30.7	2.47%	92.6%	33
Ohio	312,782	7,431.6	8,332.5	900.9	2.38%	89.2%	35
Oklahoma	79,890	2,403.8	2,128.3	(275.6)	3.01%	112.9%	18
Oregon	92,246	0.0	2,457.4	2,457.4	0.00%	0.0%	48
Pennsylvania	352,827	7,220.6	9,399.3	2,178.7	2.05%	76.8%	40
Rhode Island	29,709	621.1	791.4	170.4	2.09%	78.5%	39
South Carolina	94,398	2,557.7	2,514.8	(43.0)	2.71%	101.7%	23
South Dakota	19,010	627.2	506.4	(120.8)	3.30%	123.9%	14
Tennessee	145,784	5,701.0	3,883.7	(1,817.4)	3.91%	146.8%	6
Texas	562,398	17,349.0	14,982.3	(2,366.7)	3.08%	115.8%	15
Utah	50,792	1,841.3	1,353.1	(488.2)	3.63%	136.1%	9
Vermont	16,125	215.4	429.6	214.1	1.34%	50.2%	46
Virginia	212,910	3,214.2	5,671.9	2,457.8	1.51%	56.7%	44
Washington	182,220	8,918.8	4,854.3	(4,064.4)	4.89%	183.7%	1
West Virginia	38,449	917.1	1,024.3	107.2	2.39%	89.5%	34
Wisconsin	148,447	3,695.2	3,954.6	259.4	2.49%	93.4%	30
Wyoming	13,258	464.0	353.2	(110.8)	3.50%	131.4%	12

CHART III: FY 2000, INDIVIDUAL INCOME TAX BURDEN BASED ON TOTAL PERSONAL INCOME							
03/04/03 State	Personal Income FY 2000 $ Million	State & Local FY-00 Individual Inc. Tax Revenue $ Million	Tax Capacity: Potent. Tax Coll. ($ M.) (Ave. Rate * Pers. Inc.)	Underutil. Potential: (Overutil.) $ Million (C4-C3)	Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	8,074,790	211,660.7			2.62%		
Alabama	103,133	2,159.0	2,703.4	544.3	2.09%	79.9%	37
Alaska	18,132	0.0	475.3	475.3	0.00%	0.0%	51
Arizona	125,661	2,291.9	3,293.9	1,002.0	1.82%	69.6%	39
Arkansas	57,527	1,470.0	1,507.9	37.9	2.56%	97.5%	31
California	1,043,978	39,574.6	27,365.3	(12,209.3)	3.79%	144.6%	7
Colorado	134,821	3,636.9	3,534.0	(102.9)	2.70%	102.9%	22
Connecticut	135,835	3,973.6	3,560.6	(413.0)	2.93%	111.6%	18
Delaware	23,668	774.9	620.4	(154.5)	3.27%	124.9%	13
Dist. of Col.	21,271	1,077.3	557.6	(519.8)	5.06%	193.2%	1
Florida	437,798	0.0	11,475.8	11,475.8	0.00%	0.0%	50
Georgia	222,663	6,364.6	5,836.6	(528.0)	2.86%	109.0%	19
Hawaii	33,429	1,064.3	876.2	(188.1)	3.18%	121.5%	17
Idaho	**30,156**	**965.4**	**790.5**	**(175.0)**	**3.20%**	**122.1%**	**16**
Illinois	386,125	7,637.1	10,121.3	2,484.2	1.98%	75.5%	38
Indiana	160,440	4,268.4	4,205.5	(62.9)	2.66%	101.5%	25
Iowa	75,510	1,928.3	1,979.3	51.0	2.55%	97.4%	32
Kansas	71,983	1,861.6	1,886.9	25.3	2.59%	98.7%	30
Kentucky	94,603	3,448.3	2,479.8	(968.6)	3.65%	139.1%	9
Louisiana	101,222	1,582.3	2,653.3	1,071.0	1.56%	59.6%	41
Maine	31,785	1,076.9	833.2	(243.8)	3.39%	129.3%	12
Maryland	173,277	7,154.5	4,542.0	(2,612.5)	4.13%	157.5%	4
Massachusetts	228,810	9,041.9	5,997.7	(3,044.2)	3.95%	150.8%	6
Michigan	285,726	7,729.5	7,489.6	(239.9)	2.71%	103.2%	21
Minnesota	152,371	5,547.3	3,994.0	(1,553.3)	3.64%	138.9%	10
Mississippi	58,458	1,006.7	1,532.3	525.7	1.72%	65.7%	40
Missouri	148,591	3,849.6	3,894.9	45.3	2.59%	98.8%	27
Montana	19,949	516.3	522.9	6.6	2.59%	98.7%	29
Nebraska	46,513	1,173.9	1,219.2	45.3	2.52%	96.3%	33
Nevada	57,519	0.0	1,507.7	1,507.7	0.00%	0.0%	49
New Hampshire	39,468	66.0	1,034.6	968.6	0.17%	6.4%	43
New Jersey	301,599	7,237.8	7,905.7	667.8	2.40%	91.6%	35
New Mexico	38,695	880.9	1,014.3	133.4	2.28%	86.8%	36
New York	637,533	28,639.5	16,711.3	(11,928.2)	4.49%	171.4%	2
North Carolina	209,832	7,209.7	5,500.2	(1,709.4)	3.44%	131.1%	11
North Dakota	15,469	198.6	405.5	206.9	1.28%	49.0%	42
Ohio	312,782	11,451.3	8,198.8	(3,252.5)	3.66%	139.7%	8
Oklahoma	79,890	2,134.5	2,094.1	(40.4)	2.67%	101.9%	24
Oregon	92,246	4,097.4	2,418.0	(1,679.4)	4.44%	169.5%	3
Pennsylvania	352,827	9,284.3	9,248.5	(35.8)	2.63%	100.4%	26
Rhode Island	29,709	829.0	778.7	(50.2)	2.79%	106.5%	20
South Carolina	94,398	2,445.6	2,474.4	28.9	2.59%	98.8%	28
South Dakota	19,010	0.0	498.3	498.3	0.00%	0.0%	48
Tennessee	145,784	180.3	3,821.4	3,641.1	0.12%	4.7%	44
Texas	562,398	0.0	14,741.9	14,741.9	0.00%	0.0%	47
Utah	50,792	1,651.4	1,331.4	(320.1)	3.25%	124.0%	14
Vermont	16,125	432.0	422.7	(9.3)	2.68%	102.2%	23
Virginia	212,910	6,828.9	5,580.9	(1,248.0)	3.21%	122.4%	15
Washington	182,220	0.0	4,776.4	4,776.4	0.00%	0.0%	46
West Virginia	38,449	965.7	1,007.9	42.1	2.51%	95.8%	34
Wisconsin	148,447	5,952.3	3,891.2	(2,061.1)	4.01%	153.0%	5
Wyoming	13,258	0.0	347.5	347.5	0.00%	0.0%	45

CHART IV: FY 2000 CORPORATE INCOME TAX BURDEN BASED ON TOTAL PERSONAL INCOME							
03/04/03 State	Personal Income FY 2000 $ Million	State & Local FY-00 Corporate Inc. Tax Revenue $ Million	Tax Capacity: Potential Tax Coll. ($ M.) (Ave. Rate * Pers. Inc.)	Underutil Potential: (Overutil.) $ Million (C4-C3)	Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	8,074,790	36,058.9			0.45%		
Alabama	103,133	243.1	460.6	217.5	0.24%	52.8%	43
Alaska	18,132	438.4	81.0	(357.5)	2.42%	541.5%	1
Arizona	125,661	523.2	561.2	38.0	0.42%	93.2%	22
Arkansas	57,527	237.0	256.9	19.9	0.41%	92.2%	23
California	1,043,978	6,638.8	4,662.0	(1,976.8)	0.64%	142.4%	7
Colorado	134,821	335.0	602.1	267.1	0.25%	55.6%	39
Connecticut	135,835	426.6	606.6	180.0	0.31%	70.3%	31
Delaware	23,668	240.3	105.7	(134.6)	1.02%	227.4%	3
Dist. of Col.	21,271	261.2	95.0	(166.2)	1.23%	275.0%	2
Florida	437,798	1,182.8	1,955.0	772.2	0.27%	60.5%	35
Georgia	222,663	712.4	994.3	281.9	0.32%	71.6%	30
Hawaii	33,429	75.3	149.3	74.0	0.23%	50.4%	44
Idaho	**30,156**	**125.9**	**134.7**	**8.8**	**0.42%**	**93.5%**	**21**
Illinois	386,125	2,261.3	1,724.3	(537.0)	0.59%	131.1%	8
Indiana	160,440	924.6	716.5	(208.2)	0.58%	129.1%	9
Iowa	75,510	214.6	337.2	122.6	0.28%	63.6%	33
Kansas	71,983	272.4	321.4	49.0	0.38%	84.8%	27
Kentucky	94,603	306.5	422.5	116.0	0.32%	72.5%	29
Louisiana	101,222	222.0	452.0	230.0	0.22%	49.1%	45
Maine	31,785	150.0	141.9	(8.1)	0.47%	105.7%	17
Maryland	173,277	431.1	773.8	342.7	0.25%	55.7%	38
Massachusetts	228,810	1,306.4	1,021.8	(284.6)	0.57%	127.9%	10
Michigan	285,726	2,382.5	1,275.9	(1,106.6)	0.83%	186.7%	5
Minnesota	152,371	803.4	680.4	(122.9)	0.53%	118.1%	13
Mississippi	58,458	227.7	261.0	33.3	0.39%	87.2%	25
Missouri	148,591	265.5	663.6	398.1	0.18%	40.0%	47
Montana	19,949	99.8	89.1	(10.7)	0.50%	112.0%	15
Nebraska	46,513	140.0	207.7	67.7	0.30%	67.4%	32
Nevada	57,519	0.0	256.9	256.9	0.00%	0.0%	51
New Hampshire	39,468	312.2	176.2	(135.9)	0.79%	177.1%	6
New Jersey	301,599	1,347.3	1,346.8	(0.5)	0.45%	100.0%	18
New Mexico	38,695	159.3	172.8	13.5	0.41%	92.2%	24
New York	637,533	6,047.2	2,847.0	(3,200.2)	0.95%	212.4%	4
North Carolina	209,832	1,197.2	937.0	(260.1)	0.57%	127.8%	11
North Dakota	15,469	78.2	69.1	(9.1)	0.51%	113.2%	14
Ohio	312,782	630.6	1,396.8	766.2	0.20%	45.1%	46
Oklahoma	79,890	194.1	356.8	162.6	0.24%	54.4%	40
Oregon	92,246	407.1	411.9	4.9	0.44%	98.8%	19
Pennsylvania	352,827	1,696.8	1,575.6	(121.3)	0.48%	107.7%	16
Rhode Island	29,709	74.8	132.7	57.8	0.25%	56.4%	37
South Carolina	94,398	227.2	421.5	194.4	0.24%	53.9%	41
South Dakota	19,010	45.1	84.9	39.8	0.24%	53.2%	42
Tennessee	145,784	613.9	651.0	37.1	0.42%	94.3%	20
Texas	562,398	0.0	2,511.5	2,511.5	0.00%	0.0%	50
Utah	50,792	173.8	226.8	53.0	0.34%	76.6%	28
Vermont	16,125	44.4	72.0	27.6	0.28%	61.7%	34
Virginia	212,910	565.9	950.8	384.9	0.27%	59.5%	36
Washington	182,220	0.0	813.7	813.7	0.00%	0.0%	49
West Virginia	38,449	217.8	171.7	(46.1)	0.57%	126.8%	12
Wisconsin	148,447	578.1	662.9	84.8	0.39%	87.2%	26
Wyoming	13,258	0.0	59.2	59.2	0.00%	0.0%	48

CHART V: FY 2000 COMBINED CORPORATE & INDIVIDUAL INCOME TAX BURDEN BASED ON TOTAL PERSONAL INCOME							
03/04/03 State	Personal Income FY 2000 $ Million	State & Local FY-00 Combined IIT & CIT Tax Revenue $ Million	Tax Capacity: Potent. Tax Coll. ($ M.) (Ave. Rate * Pers. Inc.)	Underutil. Potential: (Overutil.) $ Million (C4-C3)	Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	8,074,790	247,719.6			3.07%		
Alabama	103,133	2,402.1	3,163.9	761.8	2.33%	75.9%	39
Alaska	18,132	438.4	556.2	117.8	2.42%	78.8%	38
Arizona	125,661	2,815.1	3,855.0	1,040.0	2.24%	73.0%	40
Arkansas	57,527	1,707.0	1,764.8	57.8	2.97%	96.7%	26
California	1,043,978	46,213.4	32,027.3	(14,186.1)	4.43%	144.3%	5
Colorado	134,821	3,971.9	4,136.1	164.2	2.95%	96.0%	29
Connecticut	135,835	4,400.2	4,167.2	(233.1)	3.24%	105.6%	19
Delaware	23,668	1,015.2	726.1	(289.1)	4.29%	139.8%	8
Dist. of Col.	21,271	1,338.6	652.6	(686.0)	6.29%	205.1%	1
Florida	437,798	1,182.8	13,430.8	12,248.0	0.27%	8.8%	46
Georgia	222,663	7,077.0	6,830.9	(246.1)	3.18%	103.6%	21
Hawaii	33,429	1,139.6	1,025.5	(114.1)	3.41%	111.1%	18
Idaho	**30,156**	**1,091.3**	**925.1**	**(166.2)**	**3.62%**	**118.0%**	
Illinois	386,125	9,898.4	11,845.6	1,947.2	2.56%	83.6%	37
Indiana	160,440	5,193.1	4,922.0	(271.1)	3.24%	105.5%	20
Iowa	75,510	2,142.9	2,316.5	173.6	2.84%	92.5%	32
Kansas	71,983	2,134.0	2,208.3	74.3	2.96%	96.6%	27
Kentucky	94,603	3,754.8	2,902.2	(852.6)	3.97%	129.4%	11
Louisiana	101,222	1,804.3	3,105.3	1,301.0	1.78%	58.1%	43
Maine	31,785	1,227.0	975.1	(251.9)	3.86%	125.8%	13
Maryland	173,277	7,585.6	5,315.8	(2,269.8)	4.38%	142.7%	7
Massachusetts	228,810	10,348.3	7,019.5	(3,328.8)	4.52%	147.4%	4
Michigan	285,726	10,112.0	8,765.5	(1,346.5)	3.54%	115.4%	16
Minnesota	152,371	6,350.7	4,674.4	(1,676.2)	4.17%	135.9%	9
Mississippi	58,458	1,234.4	1,793.4	559.0	2.11%	68.8%	41
Missouri	148,591	4,115.1	4,558.5	443.4	2.77%	90.3%	35
Montana	19,949	616.0	612.0	(4.0)	3.09%	100.7%	23
Nebraska	46,513	1,313.9	1,426.9	113.0	2.82%	92.1%	34
Nevada	57,519	0.0	1,764.6	1,764.6	0.00%	0.0%	51
New Hampshire	39,468	378.2	1,210.8	832.7	0.96%	31.2%	44
New Jersey	301,599	8,585.2	9,252.5	667.3	2.85%	92.8%	31
New Mexico	38,695	1,040.2	1,187.1	146.9	2.69%	87.6%	36
New York	637,533	34,686.8	19,558.3	(15,128.4)	5.44%	177.4%	2
North Carolina	209,832	8,406.8	6,437.3	(1,969.6)	4.01%	130.6%	10
North Dakota	15,469	276.8	474.6	197.7	1.79%	58.3%	42
Ohio	312,782	12,081.9	9,595.6	(2,486.4)	3.86%	125.9%	12
Oklahoma	79,890	2,328.7	2,450.9	122.2	2.91%	95.0%	30
Oregon	92,246	4,504.5	2,829.9	(1,674.6)	4.88%	159.2%	3
Pennsylvania	352,827	10,981.1	10,824.1	(157.0)	3.11%	101.5%	22
Rhode Island	29,709	903.8	911.4	7.6	3.04%	99.2%	25
South Carolina	94,398	2,672.7	2,896.0	223.2	2.83%	92.3%	33
South Dakota	19,010	45.1	583.2	538.1	0.24%	7.7%	47
Tennessee	145,784	794.2	4,472.4	3,678.2	0.54%	17.8%	45
Texas	562,398	0.0	17,253.3	17,253.3	0.00%	0.0%	50
Utah	50,792	1,825.2	1,558.2	(267.1)	3.59%	117.1%	15
Vermont	16,125	476.4	494.7	18.2	2.95%	96.3%	28
Virginia	212,910	7,394.8	6,531.7	(863.1)	3.47%	113.2%	17
Washington	182,220	0.0	5,590.2	5,590.2	0.00%	0.0%	49
West Virginia	38,449	1,183.5	1,179.6	(4.0)	3.08%	100.3%	24
Wisconsin	148,447	6,530.4	4,554.1	(1,976.3)	4.40%	143.4%	6
Wyoming	13,258	0.0	406.7	406.7	0.00%	0.0%	48

CHART VI: FY 2000, MOTOR FUELS & LICENSE TAX BURDEN BASED ON TOTAL PERSONAL INCOME							
03/04/03 State	Personal Income FY 2000 $ Million	State & Local FY-00 Motor Vehicle Tax Revenue $ Million	Tax Capacity: Potent. Tax Coll. ($ M.) (Ave. Rate * Pers. Inc.)	Underutil. Potential: (Overutil.) $ Million (C4-C3)	Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	8,074,790	47,339.9			0.59%		
Alabama	103,133	764.5	604.6	(159.9)	0.74%	126.4%	21
Alaska	18,132	88.3	106.3	18.0	0.49%	83.1%	42
Arizona	125,661	745.7	736.7	(9.0)	0.59%	101.2%	35
Arkansas	57,527	506.3	337.3	(169.0)	0.88%	150.1%	11
California	1,043,978	4,805.0	6,120.5	1,315.5	0.46%	78.5%	44
Colorado	134,821	752.7	790.4	37.7	0.56%	95.2%	39
Connecticut	135,835	775.6	796.4	20.7	0.57%	97.4%	38
Delaware	23,668	136.9	138.8	1.8	0.58%	98.7%	37
Dist. of Col.	21,271	51.1	124.7	73.6	0.24%	40.9%	50
Florida	437,798	3,109.2	2,566.7	(542.5)	0.71%	121.1%	22
Georgia	222,663	867.9	1,305.4	437.5	0.39%	66.5%	47
Hawaii	33,429	262.0	196.0	(66.0)	0.78%	133.7%	18
Idaho	**30,156**	**321.6**	**176.8**	**(144.8)**	**1.07%**	**181.9%**	**4**
Illinois	386,125	2,660.4	2,263.7	(396.7)	0.69%	117.5%	26
Indiana	160,440	861.7	940.6	78.9	0.54%	91.6%	40
Iowa	75,510	695.5	442.7	(252.8)	0.92%	157.1%	10
Kansas	71,983	502.3	422.0	(80.3)	0.70%	119.0%	24
Kentucky	94,603	648.7	554.6	(94.1)	0.69%	117.0%	27
Louisiana	101,222	663.1	593.4	(69.6)	0.66%	111.7%	30
Maine	31,785	262.2	186.3	(75.8)	0.82%	140.7%	13
Maryland	173,277	831.1	1,015.9	184.8	0.48%	81.8%	43
Massachusetts	228,810	880.3	1,341.4	461.1	0.38%	65.6%	48
Michigan	285,726	1,891.9	1,675.1	(216.8)	0.66%	112.9%	29
Minnesota	152,371	1,253.9	893.3	(360.6)	0.82%	140.4%	14
Mississippi	58,458	539.2	342.7	(196.4)	0.92%	157.3%	9
Missouri	148,591	950.8	871.1	(79.7)	0.64%	109.1%	32
Montana	19,949	256.5	117.0	(139.6)	1.29%	219.4%	2
Nebraska	46,513	382.6	272.7	(109.9)	0.82%	140.3%	15
Nevada	57,519	439.1	337.2	(101.9)	0.76%	130.2%	20
New Hampshire	39,468	181.6	231.4	49.8	0.46%	78.5%	45
New Jersey	301,599	859.4	1,768.2	908.8	0.28%	48.6%	49
New Mexico	38,695	375.6	226.9	(148.7)	0.97%	165.6%	6
New York	637,533	1,305.2	3,737.6	2,432.4	0.20%	34.9%	51
North Carolina	209,832	1,476.4	1,230.2	(246.2)	0.70%	120.0%	23
North Dakota	15,469	154.2	90.7	(63.5)	1.00%	170.0%	5
Ohio	312,782	2,128.3	1,833.7	(294.6)	0.68%	116.1%	28
Oklahoma	79,890	1,038.3	468.4	(570.0)	1.30%	221.7%	1
Oregon	92,246	859.4	540.8	(318.6)	0.93%	158.9%	8
Pennsylvania	352,827	1,555.5	2,068.5	513.0	0.44%	75.2%	46
Rhode Island	29,709	182.4	174.2	(8.3)	0.61%	104.7%	33
South Carolina	94,398	493.5	553.4	59.9	0.52%	89.2%	41
South Dakota	19,010	182.2	111.4	(70.8)	0.96%	163.5%	7
Tennessee	145,784	1,117.9	854.7	(263.2)	0.77%	130.8%	19
Texas	562,398	3,889.3	3,297.2	(592.2)	0.69%	118.0%	25
Utah	50,792	410.8	297.8	(113.0)	0.81%	137.9%	17
Vermont	16,125	95.9	94.5	(1.4)	0.59%	101.4%	34
Virginia	212,910	1,245.9	1,248.2	2.3	0.59%	99.8%	36
Washington	182,220	1,191.3	1,068.3	(123.1)	0.65%	111.5%	31
West Virginia	38,449	327.7	225.4	(102.3)	0.85%	145.4%	12
Wisconsin	148,447	1,220.0	870.3	(349.7)	0.82%	140.2%	16
Wyoming	13,258	142.9	77.7	(65.1)	1.08%	183.8%	3

CHART VII: FY 2000 OVERALL TAX BURDEN BASED ON TOTAL PERSONAL INCOME							
03/04/03 State	Personal Income FY 2000 $ Million	State & Local FY-00 Total Tax Revenue $ Million	Tax Capacity: Potent. Tax Coll. ($ M.) (Ave. Rate * Pers. Inc.)	Underutil. Potential: (Overutil.) $ Million (C4-C3)	Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	8,074,790	872,351.1			10.80%		
Alabama	103,133	9,415.1	11,141.9	1,726.8	9.13%	84.5%	49
Alaska	18,132	2,311.8	1,958.8	(353.0)	12.75%	118.0%	4
Arizona	125,661	13,333.6	13,575.6	242.0	10.61%	98.2%	28
Arkansas	57,527	5,961.3	6,214.9	253.5	10.36%	95.9%	35
California	1,043,978	120,067.6	112,785.0	(7,282.6)	11.50%	106.5%	12
Colorado	134,821	13,216.2	14,565.2	1,349.0	9.80%	90.7%	44
Connecticut	135,835	15,651.1	14,674.8	(976.3)	11.52%	106.7%	11
Delaware	23,668	2,618.6	2,556.9	(61.7)	11.06%	102.4%	17
Dist. of Col.	21,271	3,215.8	2,298.0	(917.7)	15.12%	139.9%	1
Florida	437,798	41,936.7	47,297.0	5,360.3	9.58%	88.7%	46
Georgia	222,663	23,253.5	24,055.2	801.6	10.44%	96.7%	32
Hawaii	33,429	4,101.6	3,611.4	(490.2)	12.27%	113.6%	7
Idaho	**30,156**	**3,294.2**	**3,257.8**	**(36.4)**	**10.92%**	**101.1%**	**20**
Illinois	386,125	40,256.0	41,714.6	1,458.6	10.43%	96.5%	33
Indiana	160,440	16,363.4	17,333.0	969.5	10.20%	94.4%	40
Iowa	75,510	8,090.5	8,157.6	67.1	10.71%	99.2%	25
Kansas	71,983	7,616.4	7,776.6	160.3	10.58%	97.9%	29
Kentucky	94,603	10,172.4	10,220.3	47.9	10.75%	99.5%	24
Louisiana	101,222	10,887.4	10,935.4	48.0	10.76%	99.6%	23
Maine	31,785	4,262.1	3,433.8	(828.3)	13.41%	124.1%	3
Maryland	173,277	18,289.9	18,719.8	429.9	10.56%	97.7%	30
Massachusetts	228,810	24,042.1	24,719.2	677.2	10.51%	97.3%	31
Michigan	285,726	31,474.2	30,868.1	(606.1)	11.02%	102.0%	18
Minnesota	152,371	18,172.9	16,461.2	(1,711.7)	11.93%	110.4%	8
Mississippi	58,458	6,299.4	6,315.4	16.0	10.78%	99.7%	22
Missouri	148,591	14,313.9	16,052.9	1,739.0	9.63%	89.2%	45
Montana	19,949	2,131.8	2,155.1	23.3	10.69%	98.9%	27
Nebraska	46,513	4,973.0	5,025.0	52.0	10.69%	99.0%	26
Nevada	57,519	5,824.8	6,214.0	389.2	10.13%	93.7%	41
New Hampshire	39,468	3,278.4	4,263.9	985.5	8.31%	76.9%	51
New Jersey	301,599	32,837.9	32,582.9	(255.0)	10.89%	100.8%	21
New Mexico	38,695	4,800.6	4,180.4	(620.2)	12.41%	114.8%	6
New York	637,533	86,868.2	68,875.1	(17,993.1)	13.63%	126.1%	2
North Carolina	209,832	21,440.0	22,669.0	1,228.9	10.22%	94.6%	38
North Dakota	15,469	1,768.1	1,671.1	(97.0)	11.43%	105.8%	14
Ohio	312,782	34,238.7	33,791.1	(447.6)	10.95%	101.3%	19
Oklahoma	79,890	8,251.4	8,630.9	379.4	10.33%	95.6%	36
Oregon	92,246	9,411.8	9,965.7	553.9	10.20%	94.4%	39
Pennsylvania	352,827	36,581.0	38,117.3	1,536.3	10.37%	96.0%	34
Rhode Island	29,709	3,412.4	3,209.6	(202.8)	11.49%	106.3%	13
South Carolina	94,398	9,542.9	10,198.2	655.3	10.11%	93.6%	42
South Dakota	19,010	1,735.6	2,053.7	318.1	9.13%	84.5%	48
Tennessee	145,784	12,431.2	15,749.6	3,318.4	8.53%	78.9%	50
Texas	562,398	52,226.5	60,758.0	8,531.5	9.29%	86.0%	47
Utah	50,792	5,873.1	5,487.2	(385.9)	11.56%	107.0%	10
Vermont	16,125	1,875.5	1,742.0	(133.6)	11.63%	107.7%	9
Virginia	212,910	21,083.0	23,001.5	1,918.6	9.90%	91.7%	43
Washington	182,220	18,733.9	19,685.9	952.0	10.28%	95.2%	37
West Virginia	38,449	4,362.3	4,153.8	(208.5)	11.35%	105.0%	16
Wisconsin	148,447	18,546.6	16,037.3	(2,509.3)	12.49%	115.6%	5
Wyoming	13,258	1,504.7	1,432.3	(72.4)	11.35%	105.1%	15

CHART VIII: FY 2000 PER CAPITA PROPERTY TAX BURDEN					
03/04/03 State	April 1, 2000 Population in Millions	Property Tax Revenue $ Million	Per Capita Tax Capacity ($)	Tax Effort: Per Capita Tax Capital Index	Rank: Based on Tax Effort
United States	281.422	249,177.6			
Alabama	4.447	1,340.2	3,937.48	34.0%	51
Alaska	0.627	761.2	555.16	137.1%	8
Arizona	5.131	3,905.6	4,543.11	86.0%	33
Arkansas	2.673	965.7	2,366.74	40.8%	49
California	33.872	26,235.3	29,991.06	87.5%	32
Colorado	4.301	3,679.8	3,808.21	96.6%	24
Connecticut	3.406	5,407.5	3,015.75	179.3%	3
Delaware	0.784	382.5	694.17	55.1%	44
Dist. of Col.	0.572	692.8	506.46	136.8%	9
Florida	15.982	14,098.5	14,150.84	99.6%	23
Georgia	8.186	5,931.7	7,248.08	81.8%	34
Hawaii	1.212	602.6	1,073.13	56.2%	43
Idaho	**1.294**	**867.1**	**1,145.74**	**75.7%**	**36**
Illinois	12.419	14,511.1	10,996.07	132.0%	11
Indiana	6.080	5,551.6	5,383.37	103.1%	19
Iowa	2.926	2,599.3	2,590.75	100.3%	22
Kansas	2.688	2,173.3	2,380.02	91.3%	31
Kentucky	4.042	1,721.6	3,578.88	48.1%	46
Louisiana	4.469	1,742.3	3,956.96	44.0%	47
Maine	1.275	1,598.5	1,128.91	141.6%	7
Maryland	5.296	4,809.3	4,689.20	102.6%	20
Massachusetts	6.349	7,642.5	5,621.55	136.0%	10
Michigan	9.938	9,498.7	8,799.34	107.9%	15
Minnesota	4.919	4,565.1	4,355.40	104.8%	18
Mississippi	2.845	1,462.0	2,519.03	58.0%	41
Missouri	5.595	3,404.9	4,953.94	68.7%	38
Montana	0.902	908.0	798.65	113.7%	14
Nebraska	1.711	1,548.9	1,514.96	102.2%	21
Nevada	1.998	1,437.3	1,769.08	81.2%	35
New Hampshire	1.236	2,027.8	1,094.38	185.3%	2
New Jersey	8.414	14,448.9	7,449.95	193.9%	1
New Mexico	1.819	620.5	1,610.59	38.5%	50
New York	18.976	25,201.9	16,801.79	150.0%	4
North Carolina	8.049	4,607.5	7,126.77	64.7%	40
North Dakota	0.642	527.1	568.44	92.7%	28
Ohio	11.353	9,544.1	10,052.21	94.9%	26
Oklahoma	3.451	1,302.6	3,055.60	42.6%	48
Oregon	3.421	2,788.6	3,029.03	92.1%	30
Pennsylvania	12.281	10,066.5	10,873.88	92.6%	29
Rhode Island	1.048	1,359.5	927.92	146.5%	5
South Carolina	4.012	2,680.1	3,552.32	75.4%	37
South Dakota	0.755	632.4	668.49	94.6%	27
Tennessee	5.689	2,887.1	5,037.17	57.3%	42
Texas	20.852	19,817.1	18,462.85	107.3%	16
Utah	2.233	1,303.2	1,977.15	65.9%	39
Vermont	0.609	782.2	539.22	145.1%	6
Virginia	7.079	5,985.9	6,267.91	95.5%	25
Washington	5.894	5,492.6	5,218.69	105.2%	17
West Virginia	1.808	855.1	1,600.85	53.4%	45
Wisconsin	5.364	5,689.4	4,749.41	119.8%	12
Wyoming	0.494	512.8	437.40	117.2%	13

CHART IX: FY 2000 PER CAPITA SALES TAX BURDEN					
03/04/03 State	April 1, 2000 Population in Millions	Sales Tax Revenue $ Million	Per Capita Tax Capacity ($)	Tax Effort: Per Capita Tax Capital Index	Rank: Based on Tax Effort
United States	281.422	215,112.4			
Alabama	4.447	2,868.4	3,399.18	84.4%	32
Alaska	0.627	106.9	479.26	22.3%	47
Arizona	5.131	4,853.3	3,922.02	123.7%	10
Arkansas	2.673	2,199.2	2,043.18	107.6%	19
California	33.872	30,439.7	25,890.97	117.6%	13
Colorado	4.301	3,775.2	3,287.58	114.8%	14
Connecticut	3.406	3,419.9	2,603.47	131.4%	6
Delaware	0.784	0.0	599.27	0.0%	51
Dist. of Col.	0.572	640.2	437.22	146.4%	3
Florida	15.982	15,556.8	12,216.27	127.3%	8
Georgia	8.186	7,531.3	6,257.19	120.4%	12
Hawaii	1.212	1,536.3	926.42	165.8%	2
Idaho	**1.294**	**747.1**	**989.10**	**75.5%**	**39**
Illinois	12.419	7,275.6	9,492.79	76.6%	38
Indiana	6.080	3,579.4	4,647.41	77.0%	36
Iowa	2.926	1,893.1	2,236.57	84.6%	31
Kansas	2.688	2,211.2	2,054.64	107.6%	20
Kentucky	4.042	2,171.7	3,089.61	70.3%	42
Louisiana	4.469	4,324.4	3,416.00	126.6%	9
Maine	1.275	847.4	974.58	86.9%	28
Maryland	5.296	2,498.2	4,048.14	61.7%	44
Massachusetts	6.349	3,565.3	4,853.03	73.5%	41
Michigan	9.938	7,666.4	7,596.38	100.9%	22
Minnesota	4.919	3,757.4	3,759.97	99.9%	23
Mississippi	2.845	2,333.4	2,174.65	107.3%	21
Missouri	5.595	4,107.7	4,276.69	96.0%	24
Montana	0.902	0.0	689.47	0.0%	50
Nebraska	1.711	1,217.0	1,307.85	93.1%	25
Nevada	1.998	2,061.5	1,527.22	135.0%	4
New Hampshire	1.236	0.0	944.77	0.0%	49
New Jersey	8.414	5,508.0	6,431.47	85.6%	29
New Mexico	1.819	1,867.7	1,390.40	134.3%	5
New York	18.976	16,473.5	14,504.81	113.6%	15
North Carolina	8.049	4,520.0	6,152.47	73.5%	40
North Dakota	0.642	381.4	490.73	77.7%	34
Ohio	11.353	7,431.6	8,677.97	85.6%	30
Oklahoma	3.451	2,403.8	2,637.86	91.1%	26
Oregon	3.421	0.0	2,614.93	0.0%	48
Pennsylvania	12.281	7,220.6	9,387.31	76.9%	37
Rhode Island	1.048	621.1	801.07	77.5%	35
South Carolina	4.012	2,557.7	3,066.68	83.4%	33
South Dakota	0.755	627.2	577.10	108.7%	17
Tennessee	5.689	5,701.0	4,348.54	131.1%	7
Texas	20.852	17,349.0	15,938.78	108.8%	16
Utah	2.233	1,841.3	1,706.85	107.9%	18
Vermont	0.609	215.4	465.51	46.3%	46
Virginia	7.079	3,214.2	5,411.02	59.4%	45
Washington	5.894	8,918.8	4,505.24	198.0%	1
West Virginia	1.808	917.1	1,381.99	66.4%	43
Wisconsin	5.364	3,695.2	4,100.12	90.1%	27
Wyoming	0.494	464.0	377.60	122.9%	11

CHART X: FY 2000 PER CAPITA INDIVDUAL INCOME TAX BURDEN					
03/04/03 State	April 1, 2000 Population in Millions	Individual Income Tax Revenue $ Million	Per Capita Tax Capacity ($)	Tax Effort: Per Capita Tax Capital Index	Rank: Based on Tax Effort
United States	281.422	211,660.7			
Alabama	4.447	2,159.0	3,344.64	64.6%	37
Alaska	0.627	0.0	471.57	0.0%	51
Arizona	5.131	2,291.9	3,859.08	59.4%	39
Arkansas	2.673	1,470.0	2,010.39	73.1%	35
California	33.872	39,574.6	25,475.52	155.3%	6
Colorado	4.301	3,636.9	3,234.83	112.4%	17
Connecticut	3.406	3,973.6	2,561.69	155.1%	7
Delaware	0.784	774.9	589.66	131.4%	11
Dist. of Col.	0.572	1,077.3	430.21	250.4%	1
Florida	15.982	0.0	12,020.24	0.0%	50
Georgia	8.186	6,364.6	6,156.78	103.4%	21
Hawaii	1.212	1,064.3	911.56	116.8%	14
Idaho	**1.294**	**965.4**	**973.23**	**99.2%**	**23**
Illinois	12.419	7,637.1	9,340.47	81.8%	32
Indiana	6.080	4,268.4	4,572.84	93.3%	26
Iowa	2.926	1,928.3	2,200.68	87.6%	30
Kansas	2.688	1,861.6	2,021.68	92.1%	27
Kentucky	4.042	3,448.3	3,040.03	113.4%	16
Louisiana	4.469	1,582.3	3,361.19	47.1%	40
Maine	1.275	1,076.9	958.94	112.3%	18
Maryland	5.296	7,154.5	3,983.18	179.6%	4
Massachusetts	6.349	9,041.9	4,775.15	189.4%	3
Michigan	9.938	7,729.5	7,474.48	103.4%	20
Minnesota	4.919	5,547.3	3,699.64	149.9%	8
Mississippi	2.845	1,006.7	2,139.76	47.0%	41
Missouri	5.595	3,849.6	4,208.06	91.5%	28
Montana	0.902	516.3	678.40	76.1%	34
Nebraska	1.711	1,173.9	1,286.86	91.2%	29
Nevada	1.998	0.0	1,502.72	0.0%	49
New Hampshire	1.236	66.0	929.61	7.1%	43
New Jersey	8.414	7,237.8	6,328.26	114.4%	15
New Mexico	1.819	880.9	1,368.09	64.4%	38
New York	18.976	28,639.5	14,272.07	200.7%	2
North Carolina	8.049	7,209.7	6,053.74	119.1%	13
North Dakota	0.642	198.6	482.86	41.1%	42
Ohio	11.353	11,451.3	8,538.72	134.1%	10
Oklahoma	3.451	2,134.5	2,595.54	82.2%	31
Oregon	3.421	4,097.4	2,572.97	159.2%	5
Pennsylvania	12.281	9,284.3	9,236.68	100.5%	22
Rhode Island	1.048	829.0	788.21	105.2%	19
South Carolina	4.012	2,445.6	3,017.47	81.0%	33
South Dakota	0.755	0.0	567.84	0.0%	48
Tennessee	5.689	180.3	4,278.76	4.2%	44
Texas	20.852	0.0	15,683.03	0.0%	47
Utah	2.233	1,651.4	1,679.46	98.3%	24
Vermont	0.609	432.0	458.04	94.3%	25
Virginia	7.079	6,828.9	5,324.20	128.3%	12
Washington	5.894	0.0	4,432.94	0.0%	46
West Virginia	1.808	965.7	1,359.82	71.0%	36
Wisconsin	5.364	5,952.3	4,034.33	147.5%	9
Wyoming	0.494	0.0	371.54	0.0%	45

CHART XI: FY 2000 PER CAPITA CORPORATE INCOME TAX BURDEN					
03/04/03 State	April 1, 2000 Population in Millions	Corporate Income Tax Revenue $ Million	Per Capita Tax Capacity ($)	Tax Effort: Per Capita Tax Capital Index	Rank: Based on Tax Effort
United States	281.422	36,058.9			
Alabama	4.447	243.1	569.80	42.7%	45
Alaska	0.627	438.4	80.34	545.7%	1
Arizona	5.131	523.2	657.44	79.6%	23
Arkansas	2.673	237.0	342.49	69.2%	26
California	33.872	6,638.8	4,340.06	153.0%	8
Colorado	4.301	335.0	551.09	60.8%	33
Connecticut	3.406	426.6	436.41	97.8%	15
Delaware	0.784	240.3	100.45	239.2%	4
Dist. of Col.	0.572	261.2	73.29	356.4%	2
Florida	15.982	1,182.8	2,047.79	57.8%	36
Georgia	8.186	712.4	1,048.88	67.9%	28
Hawaii	1.212	75.3	155.29	48.5%	40
Idaho	**1.294**	**125.9**	**165.80**	**75.9%**	**25**
Illinois	12.419	2,261.3	1,591.26	142.1%	9
Indiana	6.080	924.6	779.04	118.7%	12
Iowa	2.926	214.6	374.91	57.2%	37
Kansas	2.688	272.4	344.42	79.1%	24
Kentucky	4.042	306.5	517.91	59.2%	35
Louisiana	4.469	222.0	572.62	38.8%	46
Maine	1.275	150.0	163.37	91.8%	19
Maryland	5.296	431.1	678.58	63.5%	30
Massachusetts	6.349	1,306.4	813.50	160.6%	7
Michigan	9.938	2,382.5	1,273.37	187.1%	6
Minnesota	4.919	803.4	630.28	127.5%	10
Mississippi	2.845	227.7	364.53	62.5%	31
Missouri	5.595	265.5	716.89	37.0%	47
Montana	0.902	99.8	115.57	86.3%	20
Nebraska	1.711	140.0	219.23	63.9%	29
Nevada	1.998	0.0	256.01	0.0%	51
New Hampshire	1.236	312.2	158.37	197.1%	5
New Jersey	8.414	1,347.3	1,078.09	125.0%	11
New Mexico	1.819	159.3	233.07	68.4%	27
New York	18.976	6,047.2	2,431.42	248.7%	3
North Carolina	8.049	1,197.2	1,031.33	116.1%	13
North Dakota	0.642	78.2	82.26	95.1%	16
Ohio	11.353	630.6	1,454.67	43.4%	44
Oklahoma	3.451	194.1	442.18	43.9%	43
Oregon	3.421	407.1	438.34	92.9%	18
Pennsylvania	12.281	1,696.8	1,573.58	107.8%	14
Rhode Island	1.048	74.8	134.28	55.7%	39
South Carolina	4.012	227.2	514.06	44.2%	42
South Dakota	0.755	45.1	96.74	46.6%	41
Tennessee	5.689	613.9	728.94	84.2%	21
Texas	20.852	0.0	2,671.79	0.0%	50
Utah	2.233	173.8	286.12	60.7%	34
Vermont	0.609	44.4	78.03	56.9%	38
Virginia	7.079	565.9	907.04	62.4%	32
Washington	5.894	0.0	755.20	0.0%	49
West Virginia	1.808	217.8	231.66	94.0%	17
Wisconsin	5.364	578.1	687.30	84.1%	22
Wyoming	0.494	0.0	63.30	0.0%	48

CHART XII: FY 2000 PER CAPITA COMBINED CORPORATE & INDIVIDUAL INCOME TAX BURDEN					
03/04/03 State	April 1, 2000 Population in Millions	Income Tax Revenue $ Million	Per Capita Tax Capacity ($)	Tax Effort: Per Capita Tax Capital Index	Rank: Based on Tax Effort
United States	281.422	247,719.6			
Alabama	4.447	2,402.1	3,914.44	61.4%	40
Alaska	0.627	438.4	551.91	79.4%	32
Arizona	5.131	2,815.1	4,516.52	62.3%	39
Arkansas	2.673	1,707.0	2,352.89	72.5%	37
California	33.872	46,213.4	29,815.57	155.0%	5
Colorado	4.301	3,971.9	3,785.92	104.9%	19
Connecticut	3.406	4,400.2	2,998.11	146.8%	8
Delaware	0.784	1,015.2	690.11	147.1%	7
Dist. of Col.	0.572	1,338.6	503.50	265.9%	1
Florida	15.982	1,182.8	14,068.03	8.4%	46
Georgia	8.186	7,077.0	7,205.66	98.2%	21
Hawaii	1.212	1,139.6	1,066.85	106.8%	17
Idaho	**1.294**	**1,091.3**	**1,139.03**	**95.8%**	**24**
Illinois	12.419	9,898.4	10,931.73	90.5%	26
Indiana	6.080	5,193.1	5,351.87	97.0%	23
Iowa	2.926	2,142.9	2,575.59	83.2%	31
Kansas	2.688	2,134.0	2,366.09	90.2%	27
Kentucky	4.042	3,754.8	3,557.94	105.5%	18
Louisiana	4.469	1,804.3	3,933.80	45.9%	43
Maine	1.275	1,227.0	1,122.31	109.3%	16
Maryland	5.296	7,585.6	4,661.76	162.7%	4
Massachusetts	6.349	10,348.3	5,588.66	185.2%	3
Michigan	9.938	10,112.0	8,747.85	115.6%	15
Minnesota	4.919	6,350.7	4,329.91	146.7%	9
Mississippi	2.845	1,234.4	2,504.29	49.3%	41
Missouri	5.595	4,115.1	4,924.96	83.6%	30
Montana	0.902	616.0	793.98	77.6%	33
Nebraska	1.711	1,313.9	1,506.09	87.2%	29
Nevada	1.998	0.0	1,758.72	0.0%	51
New Hampshire	1.236	378.2	1,087.98	34.8%	44
New Jersey	8.414	8,585.2	7,406.36	115.9%	14
New Mexico	1.819	1,040.2	1,601.16	65.0%	38
New York	18.976	34,686.8	16,703.48	207.7%	2
North Carolina	8.049	8,406.8	7,085.07	118.7%	13
North Dakota	0.642	276.8	565.12	49.0%	42
Ohio	11.353	12,081.9	9,993.39	120.9%	11
Oklahoma	3.451	2,328.7	3,037.72	76.7%	34
Oregon	3.421	4,504.5	3,011.31	149.6%	6
Pennsylvania	12.281	10,981.1	10,810.26	101.6%	20
Rhode Island	1.048	903.8	922.49	98.0%	22
South Carolina	4.012	2,672.7	3,531.53	75.7%	35
South Dakota	0.755	45.1	664.58	6.8%	47
Tennessee	5.689	794.2	5,007.70	15.9%	45
Texas	20.852	0.0	18,354.82	0.0%	50
Utah	2.233	1,825.2	1,965.58	92.9%	25
Vermont	0.609	476.4	536.07	88.9%	28
Virginia	7.079	7,394.8	6,231.24	118.7%	12
Washington	5.894	0.0	5,188.15	0.0%	49
West Virginia	1.808	1,183.5	1,591.48	74.4%	36
Wisconsin	5.364	6,530.4	4,721.62	138.3%	10
Wyoming	0.494	0.0	434.84	0.0%	48

CHART XIII: FY 2000 PER CAPITA COMBINED MOTOR FUELS & LICENSE TAX BURDEN					
03/04/03 State	April 1, 2000 Population in Millions	Motor Vehicle Tax Revenue $ Million	Per Capita Tax Capacity ($)	Tax Effort: Per Capita Tax Capital Index	Rank: Based on Tax Effort
United States	281.422	47,339.9			
Alabama	4.447	764.5	748.06	102.2%	34
Alaska	0.627	88.3	105.47	83.7%	44
Arizona	5.131	745.7	863.12	86.4%	41
Arkansas	2.673	506.3	449.64	112.6%	23
California	33.872	4,805.0	5,697.84	84.3%	42
Colorado	4.301	752.7	723.50	104.0%	31
Connecticut	3.406	775.6	572.95	135.4%	10
Delaware	0.784	136.9	131.88	103.8%	32
Dist. of Col.	0.572	51.1	96.22	53.1%	50
Florida	15.982	3,109.2	2,688.44	115.7%	20
Georgia	8.186	867.9	1,377.02	63.0%	48
Hawaii	1.212	262.0	203.88	128.5%	14
Idaho	**1.294**	**321.6**	**217.67**	**147.7%**	**6**
Illinois	12.419	2,660.4	2,089.08	127.3%	15
Indiana	6.080	861.7	1,022.76	84.3%	43
Iowa	2.926	695.5	492.20	141.3%	9
Kansas	2.688	502.3	452.17	111.1%	25
Kentucky	4.042	648.7	679.93	95.4%	36
Louisiana	4.469	663.1	751.76	88.2%	39
Maine	1.275	262.2	214.48	122.2%	17
Maryland	5.296	831.1	890.88	93.3%	38
Massachusetts	6.349	880.3	1,068.01	82.4%	45
Michigan	9.938	1,891.9	1,671.74	113.2%	21
Minnesota	4.919	1,253.9	827.46	151.5%	4
Mississippi	2.845	539.2	478.58	112.7%	22
Missouri	5.595	950.8	941.17	101.0%	35
Montana	0.902	256.5	151.73	169.1%	3
Nebraska	1.711	382.6	287.82	132.9%	12
Nevada	1.998	439.1	336.10	130.7%	13
New Hampshire	1.236	181.6	207.92	87.3%	40
New Jersey	8.414	859.4	1,415.38	60.7%	49
New Mexico	1.819	375.6	305.99	122.7%	16
New York	18.976	1,305.2	3,192.08	40.9%	51
North Carolina	8.049	1,476.4	1,353.98	109.0%	28
North Dakota	0.642	154.2	108.00	142.8%	8
Ohio	11.353	2,128.3	1,909.77	111.4%	24
Oklahoma	3.451	1,038.3	580.52	178.9%	1
Oregon	3.421	859.4	575.47	149.3%	5
Pennsylvania	12.281	1,555.5	2,065.87	75.3%	46
Rhode Island	1.048	182.4	176.29	103.5%	33
South Carolina	4.012	493.5	674.89	73.1%	47
South Dakota	0.755	182.2	127.00	143.5%	7
Tennessee	5.689	1,117.9	956.99	116.8%	19
Texas	20.852	3,889.3	3,507.66	110.9%	26
Utah	2.233	410.8	375.63	109.4%	27
Vermont	0.609	95.9	102.44	93.6%	37
Virginia	7.079	1,245.9	1,190.81	104.6%	30
Washington	5.894	1,191.3	991.47	120.2%	18
West Virginia	1.808	327.7	304.14	107.8%	29
Wisconsin	5.364	1,220.0	902.31	135.2%	11
Wyoming	0.494	142.9	83.10	171.9%	2

CHART XIV: FY 2000 PER CAPITA OVERALL TAX BURDEN					
03/04/03 State	April 1, 2000 Population in Millions	Overall Tax Revenue $ Million	Per Capita Tax Capacity ($)	Tax Effort Per Capita Tax Capital Index	Rank: Based on Tax Effort
United States	281.422	872,351.1			
Alabama	4.447	9,415.1	13,784.80	68.3%	51
Alaska	0.627	2,311.8	1,943.57	118.9%	7
Arizona	5.131	13,333.6	15,905.06	83.8%	37
Arkansas	2.673	5,961.3	8,285.76	71.9%	48
California	33.872	120,067.6	104,996.33	114.4%	8
Colorado	4.301	13,216.2	13,332.23	99.1%	19
Connecticut	3.406	15,651.1	10,557.91	148.2%	2
Delaware	0.784	2,618.6	2,430.24	107.8%	13
Dist. of Col.	0.572	3,215.8	1,773.08	181.4%	1
Florida	15.982	41,936.7	49,540.96	84.7%	36
Georgia	8.186	23,253.5	25,374.94	91.6%	26
Hawaii	1.212	4,101.6	3,756.95	109.2%	11
Idaho	**1.294**	**3,294.2**	**4,011.14**	**82.1%**	**39**
Illinois	12.419	40,256.0	38,496.38	104.6%	15
Indiana	6.080	16,363.4	18,846.77	86.8%	31
Iowa	2.926	8,090.5	9,070.01	89.2%	28
Kansas	2.688	7,616.4	8,332.25	91.4%	27
Kentucky	4.042	10,172.4	12,529.38	81.2%	40
Louisiana	4.469	10,887.4	13,852.99	78.6%	42
Maine	1.275	4,262.1	3,952.24	107.8%	12
Maryland	5.296	18,289.9	16,416.53	111.4%	10
Massachusetts	6.349	24,042.1	19,680.61	122.2%	5
Michigan	9.938	31,474.2	30,805.78	102.2%	17
Minnesota	4.919	18,172.9	15,247.90	119.2%	6
Mississippi	2.845	6,299.4	8,818.92	71.4%	49
Missouri	5.595	14,313.9	17,343.37	82.5%	38
Montana	0.902	2,131.8	2,796.02	76.2%	46
Nebraska	1.711	4,973.0	5,303.75	93.8%	25
Nevada	1.998	5,824.8	6,193.39	94.0%	24
New Hampshire	1.236	3,278.4	3,831.35	85.6%	33
New Jersey	8.414	32,837.9	26,081.69	125.9%	4
New Mexico	1.819	4,800.6	5,638.53	85.1%	34
New York	18.976	86,868.2	58,821.75	147.7%	3
North Carolina	8.049	21,440.0	24,950.27	85.9%	32
North Dakota	0.642	1,768.1	1,990.07	88.8%	29
Ohio	11.353	34,238.7	35,192.00	97.3%	21
Oklahoma	3.451	8,251.4	10,697.40	77.1%	44
Oregon	3.421	9,411.8	10,604.41	88.8%	30
Pennsylvania	12.281	36,581.0	38,068.61	96.1%	22
Rhode Island	1.048	3,412.4	3,248.59	105.0%	14
South Carolina	4.012	9,542.9	12,436.39	76.7%	45
South Dakota	0.755	1,735.6	2,340.35	74.2%	47
Tennessee	5.689	12,431.2	17,634.75	70.5%	50
Texas	20.852	52,226.5	64,636.97	80.8%	41
Utah	2.233	5,873.1	6,921.85	84.8%	35
Vermont	0.609	1,875.5	1,887.78	99.4%	18
Virginia	7.079	21,083.0	21,943.46	96.1%	23
Washington	5.894	18,733.9	18,270.20	102.5%	16
West Virginia	1.808	4,362.3	5,604.43	77.8%	43
Wisconsin	5.364	18,546.6	16,627.31	111.5%	9
Wyoming	0.494	1,504.7	1,531.30	98.3%	20

CHART XV: FY 2000 PER CAPITA INCOME				
03/04/03 State	April 1, 2000 Population in Millions	Personal Income FY 2000 $ Million	2000 Per Capita Income ($)	Rank:
United States	281.422	8,074,789.5	28,693	
Alabama	4.447	103,133.3	23,192	43
Alaska	0.627	18,131.5	28,918	15
Arizona	5.131	125,661.0	24,491	38
Arkansas	2.673	57,527.0	21,522	48
California	33.872	1,043,978.0	30,821	12
Colorado	4.301	134,820.8	31,346	8
Connecticut	3.406	135,835.3	39,881	1
Delaware	0.784	23,667.5	30,188	13
Dist. of Col.	0.572	21,271.3	37,188	2
Florida	15.982	437,797.5	27,393	23
Georgia	8.186	222,663.0	27,200	24
Hawaii	1.212	33,428.5	27,581	21
Idaho	**1.294**	**30,155.5**	**23,304**	**42**
Illinois	12.419	386,124.8	31,091	9
Indiana	6.080	160,440.0	26,388	32
Iowa	2.926	75,509.5	25,806	34
Kansas	2.688	71,983.3	26,779	29
Kentucky	4.042	94,603.0	23,405	41
Louisiana	4.469	101,222.0	22,650	46
Maine	1.275	31,784.5	24,929	37
Maryland	5.296	173,277.3	32,719	6
Massachusetts	6.349	228,810.0	36,039	3
Michigan	9.938	285,726.0	28,751	17
Minnesota	4.919	152,370.5	30,976	10
Mississippi	2.845	58,457.8	20,548	51
Missouri	5.595	148,591.0	26,558	30
Montana	0.902	19,948.5	22,116	47
Nebraska	1.711	46,513.3	27,185	25
Nevada	1.998	57,518.8	28,788	16
New Hampshire	1.236	39,468.0	31,932	7
New Jersey	8.414	301,598.8	35,845	4
New Mexico	1.819	38,695.3	21,273	49
New York	18.976	637,532.5	33,597	5
North Carolina	8.049	209,832.0	26,069	33
North Dakota	0.642	15,468.8	24,095	39
Ohio	11.353	312,782.0	27,551	22
Oklahoma	3.451	79,890.3	23,150	44
Oregon	3.421	92,246.3	26,965	27
Pennsylvania	12.281	352,827.3	28,730	18
Rhode Island	1.048	29,708.8	28,348	19
South Carolina	4.012	94,398.3	23,529	40
South Dakota	0.755	19,010.0	25,179	36
Tennessee	5.689	145,783.8	25,626	35
Texas	20.852	562,397.5	26,971	26
Utah	2.233	50,791.8	22,746	45
Vermont	0.609	16,124.5	26,477	31
Virginia	7.079	212,910.3	30,076	14
Washington	5.894	182,219.8	30,916	11
West Virginia	1.808	38,449.3	21,266	50
Wisconsin	5.364	148,446.8	27,675	20
Wyoming	0.494	13,257.8	26,838	28

CHART A: FY 2000 PROPERTY TAX BURDEN
Tax per $1000 Total Personal Income

03/04/03

	Property Tax $ Per $1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	30.86			
New Hampshire	51.38	1	66.5%	78.7%
Maine	50.29	2	63.0%	74.9%
Vermont	48.51	3	57.2%	68.7%
New Jersey	47.91	4	55.2%	66.6%
Rhode Island	45.76	5	48.3%	59.2%
Montana	45.52	6	47.5%	58.3%
Alaska	41.98	7	36.1%	46.0%
Connecticut	39.81	8	29.0%	38.5%
New York	39.53	9	28.1%	37.5%
Wyoming	38.68	10	25.3%	34.5%
Wisconsin	38.33	11	24.2%	33.3%
Illinois	37.58	12	21.8%	30.7%
Texas	35.24	13	14.2%	22.5%
Indiana	34.60	14	12.1%	20.3%
Iowa	34.42	15	11.6%	19.7%
North Dakota	34.07	16	10.4%	18.5%
Massachusetts	33.40	17	8.2%	16.2%
Nebraska	33.30	18	7.9%	15.8%
South Dakota	33.27	19	7.8%	15.7%
Michigan	33.24	20	7.7%	15.6%
Dist. of Col.	32.57	21	5.5%	13.3%
Florida	32.20	22	4.4%	12.0%
Arizona	31.08	23	0.7%	8.1%
Ohio	30.51	24	-1.1%	6.1%
Oregon	30.23	25	-2.0%	5.1%
Kansas	30.19	26	-2.2%	5.0%
Washington	30.14	27	-2.3%	4.8%
Minnesota	29.96	28	-2.9%	4.2%
Idaho	**28.75**	**29**	**-6.8%**	**0.0%**
Pennsylvania	28.53	30	-7.5%	-0.8%
South Carolina	28.39	31	-8.0%	-1.3%
Virginia	28.11	32	-8.9%	-2.2%
Maryland	27.75	33	-10.1%	-3.5%
Colorado	27.29	34	-11.6%	-5.1%
Georgia	26.64	35	-13.7%	-7.4%
Utah	25.66	36	-16.9%	-10.8%
California	25.13	37	-18.6%	-12.6%
Mississippi	25.01	38	-19.0%	-13.0%
Nevada	24.99	39	-19.0%	-13.1%
Missouri	22.91	40	-25.7%	-20.3%
West Virginia	22.24	41	-27.9%	-22.7%
North Carolina	21.96	42	-28.8%	-23.6%
Tennessee	19.80	43	-35.8%	-31.1%
Kentucky	18.20	44	-41.0%	-36.7%
Hawaii	18.03	45	-41.6%	-37.3%
Louisiana	17.21	46	-44.2%	-40.1%
Arkansas	16.79	47	-45.6%	-41.6%
Oklahoma	16.31	48	-47.2%	-43.3%
Delaware	16.16	49	-47.6%	-43.8%
New Mexico	16.03	50	-48.0%	-44.2%
Alabama	12.99	51	-57.9%	-54.8%

CHART B: FY 2000 SALES TAX BURDEN

Tax per $1000 Total Personal Income

03/04/03

State	Sales Tax $ Per $1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	26.64			
Washington	48.95	1	83.7%	97.6%
New Mexico	48.27	2	81.2%	94.8%
Hawaii	45.96	3	72.5%	85.5%
Louisiana	42.72	4	60.4%	72.4%
Mississippi	39.92	5	49.8%	61.1%
Tennessee	39.11	6	46.8%	57.8%
Arizona	38.62	7	45.0%	55.9%
Arkansas	38.23	8	43.5%	54.3%
Utah	36.25	9	36.1%	46.3%
Nevada	35.84	10	34.5%	44.7%
Florida	35.53	11	33.4%	43.4%
Wyoming	35.00	12	31.4%	41.3%
Georgia	33.82	13	27.0%	36.5%
South Dakota	32.99	14	23.9%	33.2%
Texas	30.85	15	15.8%	24.5%
Kansas	30.72	16	15.3%	24.0%
Dist. of Col.	30.10	17	13.0%	21.5%
Oklahoma	30.09	18	12.9%	21.4%
California	29.16	19	9.4%	17.7%
Colorado	28.00	20	5.1%	13.0%
Alabama	27.81	21	4.4%	12.3%
Missouri	27.64	22	3.8%	11.6%
South Carolina	27.10	23	1.7%	9.4%
Michigan	26.83	24	0.7%	8.3%
Maine	26.66	25	0.1%	7.6%
Nebraska	26.16	26	-1.8%	5.6%
New York	25.84	27	-3.0%	4.3%
Connecticut	25.18	28	-5.5%	1.6%
Iowa	25.07	29	-5.9%	1.2%
Wisconsin	24.89	30	-6.6%	0.5%
Idaho	**24.78**	**31**	**-7.0%**	**0.0%**
Minnesota	24.66	32	-7.4%	-0.5%
North Dakota	24.66	33	-7.4%	-0.5%
West Virginia	23.85	34	-10.5%	-3.7%
Ohio	23.76	35	-10.8%	-4.1%
Kentucky	22.96	36	-13.8%	-7.3%
Indiana	22.31	37	-16.3%	-10.0%
North Carolina	21.54	38	-19.1%	-13.1%
Rhode Island	20.91	39	-21.5%	-15.6%
Pennsylvania	20.47	40	-23.2%	-17.4%
Illinois	18.84	41	-29.3%	-23.9%
New Jersey	18.26	42	-31.4%	-26.3%
Massachusetts	15.58	43	-41.5%	-37.1%
Virginia	15.10	44	-43.3%	-39.1%
Maryland	14.42	45	-45.9%	-41.8%
Vermont	13.36	46	-49.8%	-46.1%
Alaska	5.89	47	-77.9%	-76.2%
Oregon	0.00	48	-100.0%	-100.0%
New Hampshire	0.00	49	-100.0%	-100.0%
Montana	0.00	50	-100.0%	-100.0%
Delaware	0.00	51	-100.0%	-100.0%

CHART C: FY 2000, INDIVIDUAL INCOME TAX BURDEN
Tax per $1000 Total Personal Income

03/04/03

State	Ind. Income Tax $ Per $1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	26.21			
Dist. of Col.	50.65	1	93.2%	58.2%
New York	44.92	2	71.4%	40.3%
Oregon	44.42	3	69.5%	38.7%
Maryland	41.29	4	57.5%	29.0%
Wisconsin	40.10	5	53.0%	25.2%
Massachusetts	39.52	6	50.8%	23.4%
California	37.91	7	44.6%	18.4%
Ohio	36.61	8	39.7%	14.4%
Kentucky	36.45	9	39.1%	13.9%
Minnesota	36.41	10	38.9%	13.7%
North Carolina	34.36	11	31.1%	7.3%
Maine	33.88	12	29.3%	5.8%
Delaware	32.74	13	24.9%	2.3%
Utah	32.51	14	24.0%	1.6%
Virginia	32.07	15	22.4%	0.2%
Idaho	**32.01**	**16**	**22.1%**	**0.0%**
Hawaii	31.84	17	21.5%	-0.6%
Connecticut	29.25	18	11.6%	-8.6%
Georgia	28.58	19	9.0%	-10.7%
Rhode Island	27.90	20	6.5%	-12.8%
Michigan	27.05	21	3.2%	-15.5%
Colorado	26.98	22	2.9%	-15.7%
Vermont	26.79	23	2.2%	-16.3%
Oklahoma	26.72	24	1.9%	-16.5%
Indiana	26.60	25	1.5%	-16.9%
Pennsylvania	26.31	26	0.4%	-17.8%
Missouri	25.91	27	-1.2%	-19.1%
South Carolina	25.91	28	-1.2%	-19.1%
Montana	25.88	29	-1.3%	-19.2%
Kansas	25.86	30	-1.3%	-19.2%
Arkansas	25.55	31	-2.5%	-20.2%
Iowa	25.54	32	-2.6%	-20.2%
Nebraska	25.24	33	-3.7%	-21.2%
West Virginia	25.12	34	-4.2%	-21.5%
New Jersey	24.00	35	-8.4%	-25.0%
New Mexico	22.76	36	-13.2%	-28.9%
Alabama	20.93	37	-20.1%	-34.6%
Illinois	19.78	38	-24.5%	-38.2%
Arizona	18.24	39	-30.4%	-43.0%
Mississippi	17.22	40	-34.3%	-46.2%
Louisiana	15.63	41	-40.4%	-51.2%
North Dakota	12.84	42	-51.0%	-59.9%
New Hampshire	1.67	43	-93.6%	-94.8%
Tennessee	1.24	44	-95.3%	-96.1%
Wyoming	0.00	45	-100.0%	-100.0%
Washington	0.00	46	-100.0%	-100.0%
Texas	0.00	47	-100.0%	-100.0%
South Dakota	0.00	48	-100.0%	-100.0%
Nevada	0.00	49	-100.0%	-100.0%
Florida	0.00	50	-100.0%	-100.0%
Alaska	0.00	51	-100.0%	-100.0%

CHART D: FY 2000 CORPORATE INCOME TAX BURDEN
Tax per $1000 Total Personal Income

03/04/03

State	Corp. Income Tax $ Per $1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	4.47			
Alaska	24.18	1	441.5%	479.4%
Dist. of Col.	12.28	2	175.0%	194.2%
Delaware	10.15	3	127.4%	143.3%
New York	9.49	4	112.4%	127.3%
Michigan	8.34	5	86.7%	99.8%
New Hampshire	7.91	6	77.1%	89.5%
California	6.36	7	42.4%	52.4%
Illinois	5.86	8	31.1%	40.3%
Indiana	5.76	9	29.1%	38.1%
Massachusetts	5.71	10	27.9%	36.8%
North Carolina	5.71	11	27.8%	36.7%
West Virginia	5.66	12	26.8%	35.7%
Minnesota	5.27	13	18.1%	26.3%
North Dakota	5.06	14	13.2%	21.2%
Montana	5.00	15	12.0%	19.8%
Pennsylvania	4.81	16	7.7%	15.2%
Maine	4.72	17	5.7%	13.1%
New Jersey	4.47	18	0.0%	7.0%
Oregon	4.41	19	-1.2%	5.7%
Tennessee	4.21	20	-5.7%	0.9%
Idaho	**4.17**	**21**	**-6.5%**	**0.0%**
Arizona	4.16	22	-6.8%	-0.2%
Arkansas	4.12	23	-7.8%	-1.3%
New Mexico	4.12	24	-7.8%	-1.3%
Mississippi	3.90	25	-12.8%	-6.7%
Wisconsin	3.89	26	-12.8%	-6.7%
Kansas	3.78	27	-15.2%	-9.3%
Utah	3.42	28	-23.4%	-18.0%
Kentucky	3.24	29	-27.5%	-22.4%
Georgia	3.20	30	-28.4%	-23.3%
Connecticut	3.14	31	-29.7%	-24.8%
Nebraska	3.01	32	-32.6%	-27.9%
Iowa	2.84	33	-36.4%	-31.9%
Vermont	2.76	34	-38.3%	-34.0%
Florida	2.70	35	-39.5%	-35.3%
Virginia	2.66	36	-40.5%	-36.3%
Rhode Island	2.52	37	-43.6%	-39.7%
Maryland	2.49	38	-44.3%	-40.4%
Colorado	2.48	39	-44.4%	-40.5%
Oklahoma	2.43	40	-45.6%	-41.8%
South Carolina	2.41	41	-46.1%	-42.3%
South Dakota	2.37	42	-46.8%	-43.1%
Alabama	2.36	43	-47.2%	-43.5%
Hawaii	2.25	44	-49.6%	-46.1%
Louisiana	2.19	45	-50.9%	-47.5%
Ohio	2.02	46	-54.9%	-51.7%
Missouri	1.79	47	-60.0%	-57.2%
Wyoming	0.00	48	-100.0%	-100.0%
Washington	0.00	49	-100.0%	-100.0%
Texas	0.00	50	-100.0%	-100.0%
Nevada	0.00	51	-100.0%	-100.0%

CHART E: FY 2000 COMBINED INDIV. & CORP. INCOME TAX BURDEN
Tax per $1000 Total Personal Income

03/04/03

State	Income Tax & Per $1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	30.68			
Dist. of Col.	62.93	1	105.1%	73.9%
New York	54.41	2	77.4%	50.3%
Oregon	48.83	3	59.2%	34.9%
Massachusetts	45.23	4	47.4%	25.0%
California	44.27	5	44.3%	22.3%
Wisconsin	43.99	6	43.4%	21.6%
Maryland	43.78	7	42.7%	21.0%
Delaware	42.89	8	39.8%	18.5%
Minnesota	41.68	9	35.9%	15.2%
North Carolina	40.06	10	30.6%	10.7%
Kentucky	39.69	11	29.4%	9.7%
Ohio	38.63	12	25.9%	6.7%
Maine	38.60	13	25.8%	6.7%
Idaho	**36.19**	**14**	**18.0%**	**0.0%**
Utah	35.94	15	17.1%	-0.7%
Michigan	35.39	16	15.4%	-2.2%
Virginia	34.73	17	13.2%	-4.0%
Hawaii	34.09	18	11.1%	-5.8%
Connecticut	32.39	19	5.6%	-10.5%
Indiana	32.37	20	5.5%	-10.6%
Georgia	31.78	21	3.6%	-12.2%
Pennsylvania	31.12	22	1.5%	-14.0%
Montana	30.88	23	0.7%	-14.7%
West Virginia	30.78	24	0.3%	-14.9%
Rhode Island	30.42	25	-0.8%	-15.9%
Arkansas	29.67	26	-3.3%	-18.0%
Kansas	29.65	27	-3.4%	-18.1%
Vermont	29.55	28	-3.7%	-18.4%
Colorado	29.46	29	-4.0%	-18.6%
Oklahoma	29.15	30	-5.0%	-19.5%
New Jersey	28.47	31	-7.2%	-21.3%
Iowa	28.38	32	-7.5%	-21.6%
South Carolina	28.31	33	-7.7%	-21.8%
Nebraska	28.25	34	-7.9%	-21.9%
Missouri	27.69	35	-9.7%	-23.5%
New Mexico	26.88	36	-12.4%	-25.7%
Illinois	25.64	37	-16.4%	-29.2%
Alaska	24.18	38	-21.2%	-33.2%
Alabama	23.29	39	-24.1%	-35.6%
Arizona	22.40	40	-27.0%	-38.1%
Mississippi	21.12	41	-31.2%	-41.7%
North Dakota	17.90	42	-41.7%	-50.5%
Louisiana	17.82	43	-41.9%	-50.7%
New Hampshire	9.58	44	-68.8%	-73.5%
Tennessee	5.45	45	-82.2%	-84.9%
Florida	2.70	46	-91.2%	-92.5%
South Dakota	2.37	47	-92.3%	-93.4%
Wyoming	0.00	48	-100.0%	-100.0%
Washington	0.00	49	-100.0%	-100.0%
Texas	0.00	50	-100.0%	-100.0%
Nevada	0.00	51	-100.0%	-100.0%

CHART F: FY 2000, MOTOR FUELS & LICENSE TAX BURDEN
Tax per $1000 Total Personal Income

03/04/03

State	Motor Vehicle Tax $ Per $1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	5.86			
Oklahoma	13.00	1	121.7%	21.9%
Montana	12.86	2	119.4%	20.6%
Wyoming	10.78	3	83.8%	1.0%
Idaho	**10.66**	**4**	**81.9%**	**0.0%**
North Dakota	9.97	5	70.0%	-6.5%
New Mexico	9.71	6	65.6%	-9.0%
South Dakota	9.59	7	63.5%	-10.1%
Oregon	9.32	8	58.9%	-12.6%
Mississippi	9.22	9	57.3%	-13.5%
Iowa	9.21	10	57.1%	-13.6%
Arkansas	8.80	11	50.1%	-17.5%
West Virginia	8.52	12	45.4%	-20.1%
Maine	8.25	13	40.7%	-22.7%
Minnesota	8.23	14	40.4%	-22.8%
Nebraska	8.22	15	40.3%	-22.9%
Wisconsin	8.22	16	40.2%	-22.9%
Utah	8.09	17	37.9%	-24.2%
Hawaii	7.84	18	33.7%	-26.5%
Tennessee	7.67	19	30.8%	-28.1%
Nevada	7.63	20	30.2%	-28.4%
Alabama	7.41	21	26.4%	-30.5%
Florida	7.10	22	21.1%	-33.4%
North Carolina	7.04	23	20.0%	-34.0%
Kansas	6.98	24	19.0%	-34.6%
Texas	6.92	25	18.0%	-35.2%
Illinois	6.89	26	17.5%	-35.4%
Kentucky	6.86	27	17.0%	-35.7%
Ohio	6.80	28	16.1%	-36.2%
Michigan	6.62	29	12.9%	-37.9%
Louisiana	6.55	30	11.7%	-38.6%
Washington	6.54	31	11.5%	-38.7%
Missouri	6.40	32	9.1%	-40.0%
Rhode Island	6.14	33	4.7%	-42.4%
Vermont	5.95	34	1.4%	-44.2%
Arizona	5.93	35	1.2%	-44.4%
Virginia	5.85	36	-0.2%	-45.1%
Delaware	5.79	37	-1.3%	-45.7%
Connecticut	5.71	38	-2.6%	-46.5%
Colorado	5.58	39	-4.8%	-47.7%
Indiana	5.37	40	-8.4%	-49.6%
South Carolina	5.23	41	-10.8%	-51.0%
Alaska	4.87	42	-16.9%	-54.3%
Maryland	4.80	43	-18.2%	-55.0%
California	4.60	44	-21.5%	-56.8%
New Hampshire	4.60	45	-21.5%	-56.9%
Pennsylvania	4.41	46	-24.8%	-58.7%
Georgia	3.90	47	-33.5%	-63.5%
Massachusetts	3.85	48	-34.4%	-63.9%
New Jersey	2.85	49	-51.4%	-73.3%
Dist. of Col.	2.40	50	-59.1%	-77.5%
New York	2.05	51	-65.1%	-80.8%

CHART G: FY 2000 PER CAPITA PROPERTY TAXES				03/04/03
State	Per Capita Property Taxes ($)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & (%)
United States	885.42			
New Jersey	1,717.24	1	93.9%	156.3%
New Hampshire	1,640.63	2	85.3%	144.8%
Connecticut	1,587.63	3	79.3%	136.9%
New York	1,328.09	4	50.0%	98.2%
Rhode Island	1,297.25	5	46.5%	93.6%
Vermont	1,284.40	6	45.1%	91.7%
Maine	1,253.72	7	41.6%	87.1%
Alaska	1,214.11	8	37.1%	81.2%
Dist. of Col.	1,211.16	9	36.8%	80.8%
Massachusetts	1,203.74	10	36.0%	79.6%
Illinois	1,168.46	11	32.0%	74.4%
Wisconsin	1,060.66	12	19.8%	58.3%
Wyoming	1,038.04	13	17.2%	54.9%
Montana	1,006.65	14	13.7%	50.2%
Michigan	955.79	15	7.9%	42.6%
Texas	950.37	16	7.3%	41.8%
Washington	931.89	17	5.2%	39.1%
Minnesota	928.05	18	4.8%	38.5%
Indiana	913.09	19	3.1%	36.3%
Maryland	908.10	20	2.6%	35.5%
Nebraska	905.27	21	2.2%	35.1%
Iowa	888.35	22	0.3%	32.6%
Florida	882.15	23	-0.4%	31.7%
Colorado	855.57	24	-3.4%	27.7%
Virginia	845.58	25	-4.5%	26.2%
Ohio	840.67	26	-5.1%	25.5%
South Dakota	837.58	27	-5.4%	25.0%
North Dakota	820.97	28	-7.3%	22.5%
Pennsylvania	819.68	29	-7.4%	22.3%
Oregon	815.14	30	-7.9%	21.7%
Kansas	808.52	31	-8.7%	20.7%
California	774.54	32	-12.5%	15.6%
Arizona	761.18	33	-14.0%	13.6%
Georgia	724.61	34	-18.2%	8.1%
Nevada	719.36	35	-18.8%	7.4%
Idaho	**670.07**	**36**	**-24.3%**	**0.0%**
South Carolina	668.03	37	-24.6%	-0.3%
Missouri	608.56	38	-31.3%	-9.2%
Utah	583.61	39	-34.1%	-12.9%
North Carolina	572.43	40	-35.3%	-14.6%
Mississippi	513.89	41	-42.0%	-23.3%
Tennessee	507.49	42	-42.7%	-24.3%
Hawaii	497.22	43	-43.8%	-25.8%
Delaware	487.87	44	-44.9%	-27.2%
West Virginia	472.96	45	-46.6%	-29.4%
Kentucky	425.93	46	-51.9%	-36.4%
Louisiana	389.86	47	-56.0%	-41.8%
Oklahoma	377.46	48	-57.4%	-43.7%
Arkansas	361.27	49	-59.2%	-46.1%
New Mexico	341.10	50	-61.5%	-49.1%
Alabama	301.36	51	-66.0%	-55.0%

CHART H: FY 2000 PER CAPITA SALES TAXES				
				03/04/03
State	Per Capita Sales Taxes ($)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	764.38			
Washington	1513.20	1	98.0%	162.1%
Hawaii	1267.55	2	65.8%	119.5%
Dist. of Col.	1119.25	3	46.4%	93.8%
Nevada	1031.78	4	35.0%	78.7%
New Mexico	1026.77	5	34.3%	77.8%
Connecticut	1004.09	6	31.4%	73.9%
Tennessee	1002.12	7	31.1%	73.6%
Florida	973.39	8	27.3%	68.6%
Louisiana	967.64	9	26.6%	67.6%
Arizona	945.88	10	23.7%	63.8%
Wyoming	939.22	11	22.9%	62.7%
Georgia	920.02	12	20.4%	59.3%
California	898.67	13	17.6%	55.6%
Colorado	877.75	14	14.8%	52.0%
New York	868.12	15	13.6%	50.4%
Texas	832.00	16	8.8%	44.1%
South Dakota	830.76	17	8.7%	43.9%
Utah	824.60	18	7.9%	42.8%
Arkansas	822.74	19	7.6%	42.5%
Kansas	822.63	20	7.6%	42.5%
Mississippi	820.17	21	7.3%	42.0%
Michigan	771.42	22	0.9%	33.6%
Minnesota	763.85	23	-0.1%	32.3%
Missouri	734.18	24	-4.0%	27.2%
Nebraska	711.26	25	-6.9%	23.2%
Oklahoma	696.56	26	-8.9%	20.6%
Wisconsin	688.89	27	-9.9%	19.3%
Maine	664.59	28	-13.1%	15.1%
New Jersey	654.63	29	-14.4%	13.4%
Ohio	654.59	30	-14.4%	13.4%
Iowa	646.98	31	-15.4%	12.1%
Alabama	645.01	32	-15.6%	11.7%
South Carolina	637.52	33	-16.6%	10.4%
North Dakota	594.08	34	-22.3%	2.9%
Rhode Island	592.62	35	-22.5%	2.6%
Indiana	588.72	36	-23.0%	2.0%
Pennsylvania	587.95	37	-23.1%	1.8%
Illinois	585.84	38	-23.4%	1.5%
Idaho	**577.38**	**39**	**-24.5%**	**0.0%**
North Carolina	561.56	40	-26.5%	-2.7%
Massachusetts	561.55	41	-26.5%	-2.7%
Kentucky	537.29	42	-29.7%	-6.9%
West Virginia	507.22	43	-33.6%	-12.2%
Maryland	471.71	44	-38.3%	-18.3%
Virginia	454.04	45	-40.6%	-21.4%
Vermont	353.73	46	-53.7%	-38.7%
Alaska	170.44	47	-77.7%	-70.5%
Oregon	0.00	48	-100.0%	-100.0%
New Hampshire	0.00	49	-100.0%	-100.0%
Montana	0.00	50	-100.0%	-100.0%
Delaware	0.00	51	-100.0%	-100.0%

CHART I: FY 2000 PER CAPITA INDIVIDUAL INCOME TAXES

03/04/03

State	Per Capita Individual Income Taxes ($)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	752.11			
Dist. of Col.	1883.47	1	150.4%	152.4%
New York	1509.25	2	100.7%	102.3%
Massachusetts	1424.15	3	89.4%	90.9%
Maryland	1350.93	4	79.6%	81.1%
Oregon	1197.73	5	59.2%	60.5%
California	1168.36	6	55.3%	56.6%
Connecticut	1166.65	7	55.1%	56.4%
Minnesota	1127.73	8	49.9%	51.2%
Wisconsin	1109.68	9	47.5%	48.7%
Ohio	1008.66	10	34.1%	35.2%
Delaware	988.37	11	31.4%	32.5%
Virginia	964.67	12	28.3%	29.3%
North Carolina	895.72	13	19.1%	20.1%
Hawaii	878.15	14	16.8%	17.7%
New Jersey	860.21	15	14.4%	15.3%
Kentucky	853.13	16	13.4%	14.3%
Colorado	845.60	17	12.4%	13.3%
Maine	844.64	18	12.3%	13.2%
Rhode Island	791.01	19	5.2%	6.0%
Michigan	777.78	20	3.4%	4.2%
Georgia	777.50	21	3.4%	4.2%
Pennsylvania	755.99	22	0.5%	1.3%
	746.08	**23**	**-0.8%**	
Utah	739.56	24	-1.7%	-0.9%
Vermont	709.36	25	-5.7%	-4.9%
Indiana	702.05	26	-6.7%	-5.9%
Kansas	692.56	27	-7.9%	-7.2%
Missouri	688.04	28	-8.5%	-7.8%
Nebraska	686.10	29	-8.8%	-8.0%
Iowa	659.01	30	-12.4%	-11.7%
Oklahoma	618.52	31	-17.8%	-17.1%
Illinois	614.95	32	-18.2%	-17.6%
South Carolina	609.56	33	-19.0%	-18.3%
Montana	572.35	34	-23.9%	-23.3%
Arkansas	549.95	35	-26.9%	-26.3%
West Virginia	534.14	36	-29.0%	-28.4%
Alabama	485.51	37	-35.4%	-34.9%
New Mexico	484.25	38	-35.6%	-35.1%
Arizona	446.67	39	-40.6%	-40.1%
Louisiana	354.05	40	-52.9%	-52.5%
Mississippi	353.84	41	-53.0%	-52.6%
North Dakota	309.38	42	-58.9%	-58.5%
New Hampshire	53.38	43	-92.9%	-92.8%
Tennessee	31.69	44	-95.8%	-95.8%
Wyoming	0.00	45	-100.0%	-100.0%
Washington	0.00	46	-100.0%	-100.0%
Texas	0.00	47	-100.0%	-100.0%
South Dakota	0.00	48	-100.0%	-100.0%
Nevada	0.00	49	-100.0%	-100.0%
Florida	0.00	50	-100.0%	-100.0%
Alaska	0.00	51	-100.0%	-100.0%

CHART J: FY 2000 PER CAPITA CORPORATE INCOME TAXES

03/04/03

State	Per Capita Corporate Income Taxes ($)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	128.13			
Alaska	699.26	1	445.7%	618.9%
Dist. of Col.	456.67	2	256.4%	369.5%
New York	318.68	3	148.7%	227.6%
Delaware	306.53	4	139.2%	215.2%
New Hampshire	252.57	5	97.1%	159.7%
Michigan	239.74	6	87.1%	146.5%
Massachusetts	205.76	7	60.6%	111.5%
California	196.00	8	53.0%	101.5%
Illinois	182.08	9	42.1%	87.2%
Minnesota	163.32	10	27.5%	67.9%
New Jersey	160.13	11	25.0%	64.6%
Indiana	152.08	12	18.7%	56.4%
North Carolina	148.73	13	16.1%	52.9%
Pennsylvania	138.17	14	7.8%	42.1%
Connecticut	125.25	15	-2.2%	28.8%
North Dakota	121.84	16	-4.9%	25.3%
West Virginia	120.46	17	-6.0%	23.8%
Oregon	119.00	18	-7.1%	22.3%
Maine	117.68	19	-8.2%	21.0%
Montana	110.61	20	-13.7%	13.7%
Tennessee	107.91	21	-15.8%	10.9%
Wisconsin	107.78	22	-15.9%	10.8%
Arizona	101.96	23	-20.4%	4.8%
Kansas	101.35	24	-20.9%	4.2%
Idaho	**97.26**	**25**	**-24.1%**	**0.0%**
Arkansas	88.65	26	-30.8%	-8.9%
New Mexico	87.60	27	-31.6%	-9.9%
Georgia	87.03	28	-32.1%	-10.5%
Nebraska	81.84	29	-36.1%	-15.9%
Maryland	81.40	30	-36.5%	-16.3%
Mississippi	80.04	31	-37.5%	-17.7%
Virginia	79.94	32	-37.6%	-17.8%
Colorado	77.88	33	-39.2%	-19.9%
Utah	77.83	34	-39.3%	-20.0%
Kentucky	75.82	35	-40.8%	-22.1%
Florida	74.01	36	-42.2%	-23.9%
Iowa	73.34	37	-42.8%	-24.6%
Vermont	72.96	38	-43.1%	-25.0%
Rhode Island	71.40	39	-44.3%	-26.6%
Hawaii	62.10	40	-51.5%	-36.1%
South Dakota	59.77	41	-53.4%	-38.6%
South Carolina	56.62	42	-55.8%	-41.8%
Oklahoma	56.26	43	-56.1%	-42.2%
Ohio	55.55	44	-56.6%	-42.9%
Alabama	54.67	45	-57.3%	-43.8%
Louisiana	49.68	46	-61.2%	-48.9%
Missouri	47.45	47	-63.0%	-51.2%
Wyoming	0.00	48	-100.0%	-100.0%
Washington	0.00	49	-100.0%	-100.0%
Texas	0.00	50	-100.0%	-100.0%
Nevada	0.00	51	-100.0%	-100.0%

CHART K: FY 2000 PER CAPITA COMBINED CORP. & IND. INCOME TAXES

03/04/03

State	Per Capita Income Taxes ($)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	880.24			
Dist. of Col.	2340.15	1	165.9%	177.5%
New York	1827.93	2	107.7%	116.7%
Massachusetts	1629.91	3	85.2%	93.3%
Maryland	1432.34	4	62.7%	69.8%
California	1364.35	5	55.0%	61.8%
Oregon	1316.72	6	49.6%	56.1%
Delaware	1294.90	7	47.1%	53.5%
Connecticut	1291.91	8	46.8%	53.2%
Minnesota	1291.05	9	46.7%	53.1%
Wisconsin	1217.45	10	38.3%	44.4%
Ohio	1064.21	11	20.9%	26.2%
Virginia	1044.61	12	18.7%	23.9%
North Carolina	1044.46	13	18.7%	23.8%
New Jersey	1020.34	14	15.9%	21.0%
Michigan	1017.51	15	15.6%	20.7%
Maine	962.32	16	9.3%	14.1%
Hawaii	940.25	17	6.8%	11.5%
Kentucky	928.94	18	5.5%	10.2%
Colorado	923.48	19	4.9%	9.5%
Pennsylvania	894.16	20	1.6%	6.0%
Georgia	864.53	21	-1.8%	2.5%
Rhode Island	862.41	22	-2.0%	2.3%
Indiana	854.12	23	-3.0%	1.3%
Idaho	**843.34**	**24**	**-4.2%**	**0.0%**
Utah	817.40	25	-7.1%	-3.1%
Illinois	797.04	26	-9.5%	-5.5%
Kansas	793.91	27	-9.8%	-5.9%
Vermont	782.32	28	-11.1%	-7.2%
Nebraska	767.94	29	-12.8%	-8.9%
Missouri	735.49	30	-16.4%	-12.8%
Iowa	732.36	31	-16.8%	-13.2%
Alaska	699.26	32	-20.6%	-17.1%
Montana	682.96	33	-22.4%	-19.0%
Oklahoma	674.78	34	-23.3%	-20.0%
South Carolina	666.18	35	-24.3%	-21.0%
West Virginia	654.60	36	-25.6%	-22.4%
Arkansas	638.60	37	-27.5%	-24.3%
New Mexico	571.85	38	-35.0%	-32.2%
Arizona	548.64	39	-37.7%	-34.9%
Alabama	540.17	40	-38.6%	-35.9%
Mississippi	433.88	41	-50.7%	-48.6%
North Dakota	431.22	42	-51.0%	-48.9%
Louisiana	403.73	43	-54.1%	-52.1%
New Hampshire	305.95	44	-65.2%	-63.7%
Tennessee	139.60	45	-84.1%	-83.4%
Florida	74.01	46	-91.6%	-91.2%
South Dakota	59.77	47	-93.2%	-92.9%
Wyoming	0.00	48	-100.0%	-100.0%
Washington	0.00	49	-100.0%	-100.0%
Texas	0.00	50	-100.0%	-100.0%
Nevada	0.00	51	-100.0%	-100.0%

CHART L: FY 2000 PER CAPITA MOTOR VEHICLES TAXES

03/04/03

State	Per Capita Motor Vehicle Taxes ($)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	168.22			
Oklahoma	300.88	1	78.9%	21.1%
Wyoming	289.20	2	71.9%	16.4%
Montana	284.42	3	69.1%	14.4%
Minnesota	254.91	4	51.5%	2.6%
Oregon	251.22	5	49.3%	1.1%
Idaho	**248.53**	**6**	**47.7%**	**0.0%**
South Dakota	241.38	7	43.5%	-2.9%
North Dakota	240.14	8	42.8%	-3.4%
Iowa	237.70	9	41.3%	-4.4%
Connecticut	227.72	10	35.4%	-8.4%
Wisconsin	227.44	11	35.2%	-8.5%
Nebraska	223.58	12	32.9%	-10.0%
Nevada	219.78	13	30.7%	-11.6%
Hawaii	216.17	14	28.5%	-13.0%
Illinois	214.22	15	27.3%	-13.8%
New Mexico	206.48	16	22.7%	-16.9%
Maine	205.61	17	22.2%	-17.3%
Washington	202.13	18	20.2%	-18.7%
Tennessee	196.51	19	16.8%	-20.9%
Florida	194.54	20	15.7%	-21.7%
Michigan	190.37	21	13.2%	-23.4%
Mississippi	189.51	22	12.7%	-23.7%
Arkansas	189.40	23	12.6%	-23.8%
Ohio	187.47	24	11.4%	-24.6%
Kansas	186.87	25	11.1%	-24.8%
Texas	186.52	26	10.9%	-25.0%
Utah	183.95	27	9.4%	-26.0%
North Carolina	183.42	28	9.0%	-26.2%
West Virginia	181.27	29	7.8%	-27.1%
Virginia	176.00	30	4.6%	-29.2%
Colorado	175.00	31	4.0%	-29.6%
Delaware	174.67	32	3.8%	-29.7%
Rhode Island	174.07	33	3.5%	-30.0%
Alabama	171.92	34	2.2%	-30.8%
Missouri	169.94	35	1.0%	-31.6%
Kentucky	160.50	36	-4.6%	-35.4%
Vermont	157.46	37	-6.4%	-36.6%
Maryland	156.92	38	-6.7%	-36.9%
Louisiana	148.37	39	-11.8%	-40.3%
New Hampshire	146.91	40	-12.7%	-40.9%
Arizona	145.33	41	-13.6%	-41.5%
California	141.86	42	-15.7%	-42.9%
Indiana	141.73	43	-15.7%	-43.0%
Alaska	140.85	44	-16.3%	-43.3%
Massachusetts	138.65	45	-17.6%	-44.2%
Pennsylvania	126.66	46	-24.7%	-49.0%
South Carolina	123.01	47	-26.9%	-50.5%
Georgia	106.02	48	-37.0%	-57.3%
New Jersey	102.14	49	-39.3%	-58.9%
Dist. of Col.	89.26	50	-46.9%	-64.1%
New York	68.78	51	-59.1%	-72.3%

CHART M: FY 2000, OVERALL TAX BURDEN

Tax per $1000 Total Personal Income

03/04/03

State	Overall Tax $ Per $1000 Income	Rank	Differnce Between Each State & U.S. Average (%)	Differnce Between Each State & Idaho (%)
United States	108.03			
Dist. of Col.	151.18	1	39.9%	38.4%
New York	136.26	2	26.1%	24.7%
Maine	134.09	3	24.1%	22.8%
Alaska	127.50	4	18.0%	16.7%
Wisconsin	124.94	5	15.6%	14.4%
New Mexico	124.06	6	14.8%	13.6%
Hawaii	122.70	7	13.6%	12.3%
Minnesota	119.27	8	10.4%	9.2%
Vermont	116.32	9	7.7%	6.5%
Utah	115.63	10	7.0%	5.8%
Connecticut	115.22	11	6.7%	5.5%
California	115.01	12	6.5%	5.3%
Rhode Island	114.86	13	6.3%	5.1%
North Dakota	114.30	14	5.8%	4.6%
Wyoming	113.49	15	5.1%	3.9%
West Virginia	113.46	16	5.0%	3.9%
Delaware	110.64	17	2.4%	1.3%
Michigan	110.16	18	2.0%	0.8%
Ohio	109.46	19	1.3%	0.2%
Idaho	**109.24**	**20**	**1.1%**	**0.0%**
New Jersey	108.88	21	0.8%	-0.3%
Mississippi	107.76	22	-0.3%	-1.4%
Louisiana	107.56	23	-0.4%	-1.5%
Kentucky	107.53	24	-0.5%	-1.6%
Iowa	107.15	25	-0.8%	-1.9%
Nebraska	106.92	26	-1.0%	-2.1%
Montana	106.87	27	-1.1%	-2.2%
Arizona	106.11	28	-1.8%	-2.9%
Kansas	105.81	29	-2.1%	-3.1%
Maryland	105.55	30	-2.3%	-3.4%
Massachusetts	105.07	31	-2.7%	-3.8%
Georgia	104.43	32	-3.3%	-4.4%
Illinois	104.26	33	-3.5%	-4.6%
Pennsylvania	103.68	34	-4.0%	-5.1%
Arkansas	103.63	35	-4.1%	-5.1%
Oklahoma	103.28	36	-4.4%	-5.5%
Washington	102.81	37	-4.8%	-5.9%
North Carolina	102.18	38	-5.4%	-6.5%
Oregon	102.03	39	-5.6%	-6.6%
Indiana	101.99	40	-5.6%	-6.6%
Nevada	101.27	41	-6.3%	-7.3%
South Carolina	101.09	42	-6.4%	-7.5%
Virginia	99.02	43	-8.3%	-9.4%
Colorado	98.03	44	-9.3%	-10.3%
Missouri	96.33	45	-10.8%	-11.8%
Florida	95.79	46	-11.3%	-12.3%
Texas	92.86	47	-14.0%	-15.0%
South Dakota	91.30	48	-15.5%	-16.4%
Alabama	91.29	49	-15.5%	-16.4%
Tennessee	85.27	50	-21.1%	-21.9%
New Hampshire	83.06	51	-23.1%	-24.0%

CHART N: FY 2000 PER CAPITA OVERALL TAXES

03/04/03

State	Per Capita Overall Taxes ($)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	3,099.80			
Dist. of Col.	5,621.97	1	81.4%	120.8%
Connecticut	4,595.15	2	48.2%	80.5%
New York	4,577.79	3	47.7%	79.8%
New Jersey	3,902.77	4	25.9%	53.3%
Massachusetts	3,786.75	5	22.2%	48.7%
Minnesota	3,694.43	6	19.2%	45.1%
Alaska	3,687.08	7	18.9%	44.8%
California	3,544.74	8	14.4%	39.2%
Wisconsin	3,457.60	9	11.5%	35.8%
Maryland	3,453.53	10	11.4%	35.7%
Hawaii	3,384.17	11	9.2%	32.9%
Maine	3,342.86	12	7.8%	31.3%
Delaware	3,340.09	13	7.8%	31.2%
Rhode Island	3,256.06	14	5.0%	27.9%
Illinois	3,241.49	15	4.6%	27.3%
Washington	3,178.46	16	2.5%	24.9%
Michigan	3,167.05	17	2.2%	24.4%
Vermont	3,079.71	18	-0.6%	21.0%
Colorado	3,072.82	19	-0.9%	20.7%
Wyoming	3,045.87	20	-1.7%	19.6%
Ohio	3,015.83	21	-2.7%	18.5%
Pennsylvania	2,978.67	22	-3.9%	17.0%
Virginia	2,978.24	23	-3.9%	17.0%
Nevada	2,915.33	24	-6.0%	14.5%
Nebraska	2,906.47	25	-6.2%	14.2%
Georgia	2,840.65	26	-8.4%	11.6%
Kansas	2,833.46	27	-8.6%	11.3%
Iowa	2,765.05	28	-10.8%	8.6%
North Dakota	2,754.07	29	-11.2%	8.2%
Oregon	2,751.18	30	-11.2%	8.1%
Indiana	2,691.35	31	-13.2%	5.7%
North Carolina	2,663.69	32	-14.1%	4.6%
New Hampshire	2,652.41	33	-14.4%	4.2%
New Mexico	2,639.13	34	-14.9%	3.7%
Utah	2,630.15	35	-15.2%	3.3%
Florida	2,623.99	36	-15.3%	3.1%
Arizona	2,598.64	37	-16.2%	2.1%
Missouri	2,558.33	38	-17.5%	0.5%
Idaho	**2,545.78**	**39**	**-17.9%**	**0.0%**
Kentucky	2,516.68	40	-18.8%	-1.1%
Texas	2,504.63	41	-19.2%	-1.6%
Louisiana	2,436.21	42	-21.4%	-4.3%
West Virginia	2,412.78	43	-22.2%	-5.2%
Oklahoma	2,391.02	44	-22.9%	-6.1%
South Carolina	2,378.59	45	-23.3%	-6.6%
Montana	2,363.46	46	-23.8%	-7.2%
South Dakota	2,298.85	47	-25.8%	-9.7%
Arkansas	2,230.20	48	-28.1%	-12.4%
Mississippi	2,214.20	49	-28.6%	-13.0%
Tennessee	2,185.13	50	-29.5%	-14.2%
Alabama	2,117.18	51	-31.7%	-16.8%

CHART O: FY 2000 PER CAPITA INCOME

03/04/03

State	FY 2000 Per Capita Income ($)	Rank Based on Income	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	28,693			
Connecticut	39,881	1	39.0%	71.1%
Dist. of Col.	37,188	2	29.6%	59.6%
Massachusetts	36,039	3	25.6%	54.6%
New Jersey	35,845	4	24.9%	53.8%
New York	33,597	5	17.1%	44.2%
Maryland	32,719	6	14.0%	40.4%
New Hampshire	31,932	7	11.3%	37.0%
Colorado	31,346	8	9.2%	34.5%
Illinois	31,091	9	8.4%	33.4%
Minnesota	30,976	10	8.0%	32.9%
Washington	30,916	11	7.7%	32.7%
California	30,821	12	7.4%	32.3%
Delaware	30,188	13	5.2%	29.5%
Virginia	30,076	14	4.8%	29.1%
Alaska	28,918	15	0.8%	24.1%
Nevada	28,788	16	0.3%	23.5%
Michigan	28,751	17	0.2%	23.4%
Pennsylvania	28,730	18	0.1%	23.3%
Rhode Island	28,348	19	-1.2%	21.6%
Wisconsin	27,675	20	-3.5%	18.8%
Hawaii	27,581	21	-3.9%	18.4%
Ohio	27,551	22	-4.0%	18.2%
Florida	27,393	23	-4.5%	17.5%
Georgia	27,200	24	-5.2%	16.7%
Nebraska	27,185	25	-5.3%	16.7%
Texas	26,971	26	-6.0%	15.7%
Oregon	26,965	27	-6.0%	15.7%
Wyoming	26,838	28	-6.5%	15.2%
Kansas	26,779	29	-6.7%	14.9%
Missouri	26,558	30	-7.4%	14.0%
Vermont	26,477	31	-7.7%	13.6%
Indiana	26,388	32	-8.0%	13.2%
North Carolina	26,069	33	-9.1%	11.9%
Iowa	25,806	34	-10.1%	10.7%
Tennessee	25,626	35	-10.7%	10.0%
South Dakota	25,179	36	-12.2%	8.0%
Maine	24,929	37	-13.1%	7.0%
Arizona	24,491	38	-14.6%	5.1%
North Dakota	24,095	39	-16.0%	3.4%
South Carolina	23,529	40	-18.0%	1.0%
Kentucky	23,405	41	-18.4%	0.4%
Idaho	**23,304**	**42**	**-18.8%**	**0.0%**
Alabama	23,192	43	-19.2%	-0.5%
Oklahoma	23,150	44	-19.3%	-0.7%
Utah	22,746	45	-20.7%	-2.4%
Louisiana	22,650	46	-21.1%	-2.8%
Montana	22,116	47	-22.9%	-5.1%
Arkansas	21,522	48	-25.0%	-7.6%
New Mexico	21,273	49	-25.9%	-8.7%
West Virginia	21,266	50	-25.9%	-8.7%
Mississippi	20,548	51	-28.4%	-11.8%