

**STATE AND LOCAL TAX BURDEN ANALYSIS  
EXECUTIVE SUMMARY  
FY 2010 TAXES**

Idaho's revenue and taxation picture is typified by moderate to low overall taxes and a broad structure with good balance between tax components. Idaho relies principally upon three major taxes: income, sales and property.

On the basis of taxes paid per person, Idaho's overall tax burden ranks 51<sup>st</sup> nationally (out of 51) and 11<sup>th</sup> regionally (out of the 11 western states).

	<u>RANK</u>		<u>RANK</u>	
Property tax.....	41	41.2% below national average	9	35.3% below western median
Sales tax.....	37	22.2% below national average	9	30.5% below western median
Individual income.....	32	19.2% below national average	6	equal to the western median
Corporate income...	40	<u>54.8% below national average</u>	7	<u>2.9% below western median</u>
Overall ranking.....	51	32.7% below national average	11	19.2% below western median

Because of relatively low income in Idaho, the state's overall tax burden relative to income is 46<sup>th</sup> nationally and 11<sup>th</sup> among the 11 western states.

Property tax.....	38	26.4% below national average	9	22.1% below western median
Sales tax.....	27	1.8% below national average	9	9.3% below western median
Individual income.....	25	2.0% above national average	4	12.0% above western median
Corporate income.....	37	<u>43.0% below national average</u>	5	<u>6.4% above western median</u>
Overall ranking.....	46	15.1% below national average	11	6.5% below western median

Idaho tax burdens decreased between FY 2009 and FY 2010. There were no rate changes in state taxes during this period. On an overall basis, Idaho taxes are now considerably below the U.S. average on both income-based and per capita based analyses:

	<u>Per \$1,000 of Income</u>	<u>Per capita</u>
Idaho total tax burden	\$ 87.67	\$2,762
National average total tax burden	\$103.25	\$4,104
Western median total tax burden	\$ 93.79	\$3,419

Because per capita income in Idaho is 20.7 percent 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.

Because local property taxes continued to increase while state tax collections decreased 7% from FY 2009 to FY 2010, property taxes increased in relative significance. Idaho's major taxes continue to show balance. In 2010, property taxes raised 30.1% of overall tax revenue, while income taxes accounted for 26.9% (individual for 24.6% and corporate income tax for 2.3%), and sales tax accounted for 26.0% of state and local tax revenue.

**COMPARATIVE TAX POTENTIAL:**  
**Tax Burden in Idaho and the United States**  
**Fiscal Year 2010**

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Acknowledgement:

Tax and population information is available from the U.S. Census Bureau, at [www.census.gov/govs/estimate/](http://www.census.gov/govs/estimate/), the Bureau's Internet website, although information supplied for this report may vary slightly from website information because income is derived from U.S. Bureau of Economic Analysis quarterly estimates and averaged to better represent fiscal year income.

**Comparative Tax Potential FY 2010  
Table of Contents**

<u>Topic</u>	<u>Page</u>
Acknowledgement	i
Table of Contents - Narrative	ii
Table of Contents - Appendix	iii
Narrative	1 - 13
Idaho Revenue System - Summary	1 - 3
Methodology	3 - 4
National Conditions	4 - 5
Distorting Factors	5
Summary of Idaho's Tax Burden	5 - 9
Tables and Charts included in narrative:	
Idaho's current rank and tax effort	6
Idaho's rank for five year period	7
Idaho's taxes vs. U.S. - Taxes per \$ income	8
Idaho's taxes vs. U.S. - Taxes per person	8
Idaho's taxes vs. neighbor states	9
Income based rank comparisons	10
Population based rank comparisons	11
Effective tax rate as percent of 2010 total personal income	12
Idaho's fiscal year 2010 per capita taxes (\$)	13

### Appendix

Detailed tax burden charts, with numbered charts showing tax effort percentages and lettered charts showing taxes per \$1,000 or per person as follows:

Alphabetical - by State	I - XIV
Income Based	I - VII
Population Based	VIII - XIV
High to Low Tax Effort - by State	A - N
Income Based	A - F, M
Population Based	G - L, N
Per Capita Income	
Income Based	XV
Population Based	O
<b>Specific tax types are found in the following charts in the Appendix:</b>	
Property	I, VIII, A, G
Sales	II, IX, B, H
Individual Income	III, X, C, I(alpha)
Corporate Income	IV, XI, D, J
Combined Income	V, XII, E, K
Motor Vehicle	VI, XIII, F, L
Overall	VII, XIV, M, N

## TAX BURDEN IN IDAHO AND THE UNITED STATES - FISCAL YEAR 2010

### IDAHO TAX REVENUE SYSTEM - SUMMARY:

In terms of the amount of revenue collected in comparison to income and population, Idaho tax collections tend to indicate low overall taxes, with excellent balance between major 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 to low in most specific major tax types, while ranking our overall per capita tax burden 51<sup>st</sup> highest (lowest) nationally and 11<sup>th</sup> highest (lowest) in the 11 western states. Idaho has very low income (with a rank of 50<sup>th</sup> nationally and 11<sup>th</sup> out of the 11 western states), and this raises our tax burden relative to income. In fiscal year 2009, this measure of overall tax burden shows us ranking 46<sup>th</sup> nationally and 11<sup>th</sup> highest out of the 11 western states. This year's rankings are the lowest ever reported, since this analysis series began in FY 1977.

The Idaho tax system has tended over the long run to rely relatively less on property tax, and relatively more on motor vehicle taxes and income taxes in comparison to both regional and national practices. This year's pattern has shifted somewhat, with property taxes increasing during a period of decreasing income and sales tax collections. This change reflects the economic downturn, which did not implicitly reduce property taxes. Legislative changes that reduced school property taxes substantially and increased sales tax rates to compensate occurred during FY 2007, establishing that year as a new base for comparison purposes. This change does not enter into the interpretation of FY 2009 - FY 2010 tax collection or tax burden comparisons.

Similar overall patterns emerge using either income-based or population-based comparisons; however, our tax burden appears lower when computed on a per capita basis. This reflects our relatively very low per capita income, which trails the national average by 20.7%.

A comparison of FY 2009 and FY 2010 Idaho tax burden shows the following for our major taxes:

- Idaho's individual income tax burden decreased between 2008 and 2010, going from 14.1% over the U.S. average in FY 2008 to 2% over the U.S. average in FY 2010, relative to total personal income. This is the lowest relative burden for this tax since FY 1987. For this tax, Idaho's income based ranking dropped from 19<sup>th</sup> highest in 2008 to 25<sup>th</sup> highest in 2010, but increased slightly in comparison with 2009 when we were 26<sup>th</sup> highest. Our population based ranking followed the same pattern of significant decreases from 23<sup>rd</sup> in FY 2007 to 32<sup>nd</sup> in FY 2009, and then remaining at 32<sup>nd</sup> in FY 2010.

- Corporate income tax burden is highly volatile due mostly to variations in corporate taxable income. On an income basis, the relative burden in Idaho fell from 24.5% below the U.S. average in FY 2009 to 43% below the U.S. average in FY 2010. This resulted largely from a 30.9% decrease in corporate income tax collections in Idaho in comparison to only a 6.8% decrease nationwide.
- Property tax burdens in Idaho continued to increase slightly in FY 2010. Nevertheless, relative to income, these taxes were 26.4% below the U.S. average in FY 2010 and this remains historically low. The rate of increase in property tax collections in Idaho mirrored the national rate of increase.
- Idaho's relative sales tax burden decreased slightly in FY 2010 and is now 2.3% below the U.S. average. This reflects a larger relative drop in sales tax collections in Idaho than in the nation as a whole. Between FY 2009 and FY 2010, Idaho sales tax collections dropped 6.6%; for the U.S. as a whole, the decrease was 2.2%.
- Idaho's relative motor vehicle tax burden (fuel taxes and licenses and registration fees) increased slightly from 43% over the U.S. average in FY 2009 to 46.3% over the U.S. average in FY 2010, remaining well above the national average in this category. 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.

Overall state and local taxes in Idaho continued to decrease and, in FY 2010, were the lowest as a percent of total personal income since this analysis was undertaken in FY 1977.

Idaho's major taxes traditionally have been balanced. In FY 2010, property taxes raised 30.1% of overall tax revenue, while income taxes accounted for 26.9% (individual for 24.6% and corporate income tax for 2.3%), and sales tax accounted for 26.0% of our tax revenue. The proportional share of property tax grew between FY 2009 and FY 2010 because of the resistance of this tax to economic downturns.

Regionally, western states either do not have sales tax or tend to rely more on this tax than most other areas of the country. For many years, this study showed Idaho with the lowest relative sales tax among western states using the tax. This pattern began to change in FY 2007, with Colorado in the bottom position. In FY 2008 and FY 2009, California and Colorado were the two western states with lower sales tax burden than Idaho, relative to income. In FY 2010, Idaho's sales tax burden again dropped with respect to these other western states and we reclaimed the position of lowest in the 11 western states.

Table 1 summarizes changes in tax collections in Idaho and nationally over the most recent two-year period.

**Table 1: Change in Total Tax Collections FY 2009 - FY 2010**

<b>Tax Type</b>	<b>Idaho - FY 2009/2010 Percent Change</b>	<b>U.S. - FY 2009/2010 Percent Change</b>
Property	4.2%	4.2%
Sales	-6.6%	-2.1%
Individual Income	-9.1%	-3.8%
Corporate Income	-30.9%	-6.8%
Motor Vehicle	2.6%	2.1%
Overall	-4.0%	-0.1%

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 2010 were \$1,269.6 million, down 0.1% since FY 2009. Total personal income increased 1.6% to \$12,296.7 million. The national average tax rate decreased from 10.51% in FY 2009 to 10.33% of income in FY 2010.

In 2010, total U.S. population increased by 0.8% to 309,350,000. The average overall per capita tax decreased 0.9% to \$4,104.25.

States that typically overutilize most or all taxes tend to be the ones whose residents have high tax burdens, especially relative to income. In FY 2009 the greatest overall tax overutilization was found in California (\$8.6 billion) and New York (\$41.0 billion), while the greatest amounts of underutilization were \$13.5 billion in Texas and \$9.1 billion in Florida. Patterns for New York, Texas, and Florida have become ingrained over time.

The most significant overall tax burden changes in FY 2010 were in Colorado and Louisiana with tax burden rank in Louisiana decreasing from 14<sup>th</sup> in 2009 to 34<sup>th</sup> in 2010, while the rank in Colorado increased from 46<sup>th</sup> in 2009 to 32<sup>nd</sup> in 2010.

Property tax rank changes were relatively rare, with the only large rank increase occurring in Colorado (+15).

Sales tax ranks increased most significantly in California (+8).

Individual income tax rank increases were most significant in Hawaii (+13). Significant decreases in individual income tax ranks occurred in Nebraska (-7).

Corporate income taxes were the most volatile, with many double digit rank changes. Ranks were down significantly in Louisiana (-19) and Montana (-16). North Carolina (+16) and Oregon (+15) had the largest rank increases.

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, reporting errors, and short-term economic or tax policy changes, rather than long-term changes in taxation patterns or policies.

#### 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 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:

Prior to 2002, the long-term pattern in Idaho had been a relative overall tax burden slightly above the U.S. average using income based analysis and significantly below the U.S. average on a per capita basis. In FY 2002, relative burden measured in comparison to income decreased substantially to 4.6% below the U.S. average. For most of the period since that time the relative burden has been stable within a narrow range. In FY 2007, however, this relative burden decreased to 9.5% below the U.S. average and declined further in FY 2008, FY 2009, and FY 2010 to 10.3%, 13.3%, and 15.1% below the U.S. average, respectively. This is our lowest relative burden based on overall taxes in comparison to income since this study was undertaken in fiscal year 1977. Our income based relative ranking decreased from 43<sup>rd</sup> to 46<sup>th</sup>. Idaho's per capita ranking decreased from 48<sup>th</sup> to 51<sup>st</sup>, and we remain significantly below the U.S. average using this measure. Idaho per capita overall taxes were the lowest since this analysis series began in FY 1980.

In FY 2010, Idaho underutilized all taxes by \$771.1 million using income as a basis for comparison. This represents the greatest comparative underutilization since this report series began in fiscal year 1977.

The overall tax burden in Idaho in FY 2010 decreased 3.8%, to \$87.67 per \$1,000 of income. Overall taxes decreased 4.0% during this period and total personal income decreased 0.2% over the same period. Our per capita taxes decreased 5.6%, to \$2,762.01 for each person. National average taxes in FY 2010 were \$103.25 per \$1,000 of income (1.8% lower than in FY 2009) or \$4,104.25 for each person. Table 2 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.

**Table 2: FY 2010 Idaho taxes in comparison to U.S. averages**

Type of Tax	Based on Income		Based on Population	
	Tax Effort %	Rank*	Tax Effort %	Rank*
Property	73.6	38	58.3	41
Sales	98.2	27	77.8	37
Individual Income	102.0	25	80.8	32
Corporate Income	57.0	37	45.2	40
Motor Vehicle	146.3	6	115.9	18
Overall	84.9	46	67.3	51

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

Between FY 2009 and FY 2010, per capita income in Idaho decreased, while the national average increased slightly (-1.8% in Idaho versus +0.9% nationally). Idaho per capita income remains low, decreasing to 20.7% below 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.

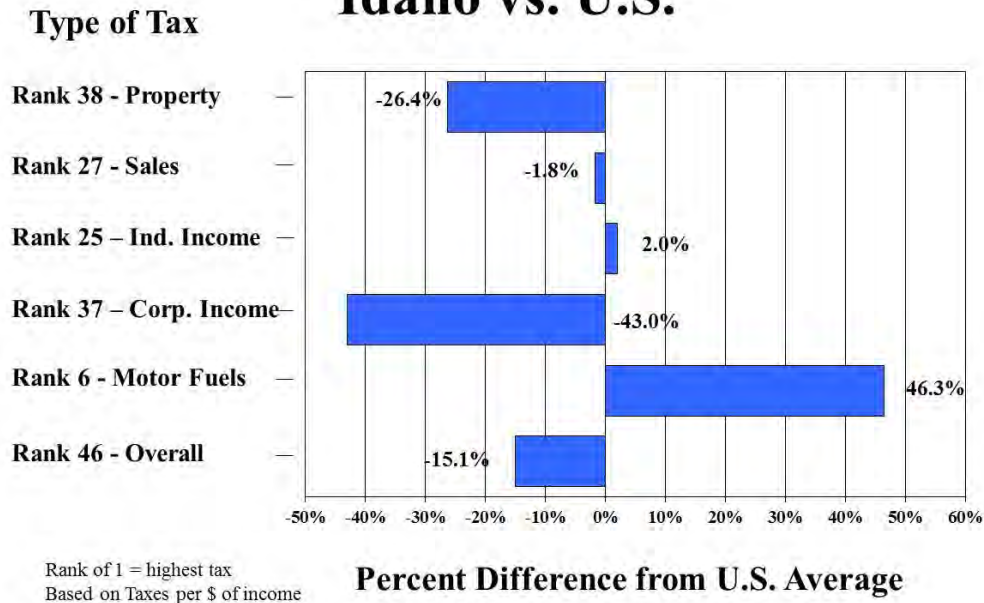
Table 3 compares Idaho's tax and income ranks for the most recent five analysis periods and shows how many states utilize each tax (the District of Columbia is considered a "state" for the purposes of this chart and all rankings in this report).

**Table 3: Relative income and tax ranks for Idaho since FY 2006**

Type of Tax	Number of States	Income Basis for Rank					Population Basis for Rank				
		FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
Property	51	31	41	41	39	38	38	42	42	41	41
Sales	47	26	21	19	24	27	38	29	29	34	37
Individual Income	44	18	18	19	26	25	27	23	26	32	32
Corporate Income	47	23	32	27	26	37	30	35	33	33	40
Motor Vehicle	51	5	6	8	8	6	11	13	13	19	18
Overall	51	34	42	39	43	46	46	46	46	48	51
Per Capita Income	51	46	44	45	45	50	XX	XX	XX	XX	XX

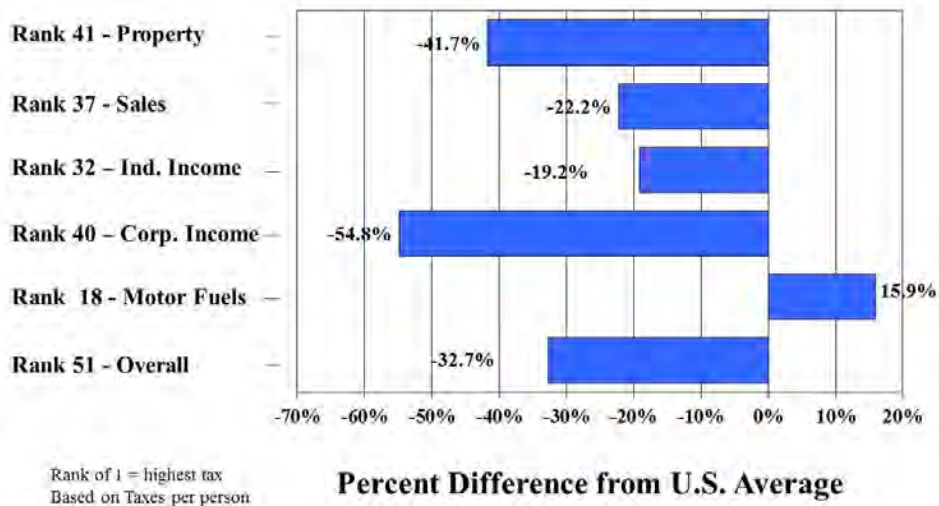
Graphically, Idaho's income based tax burden can be viewed as follows:

## FY 2010 Taxes Idaho vs. U.S.



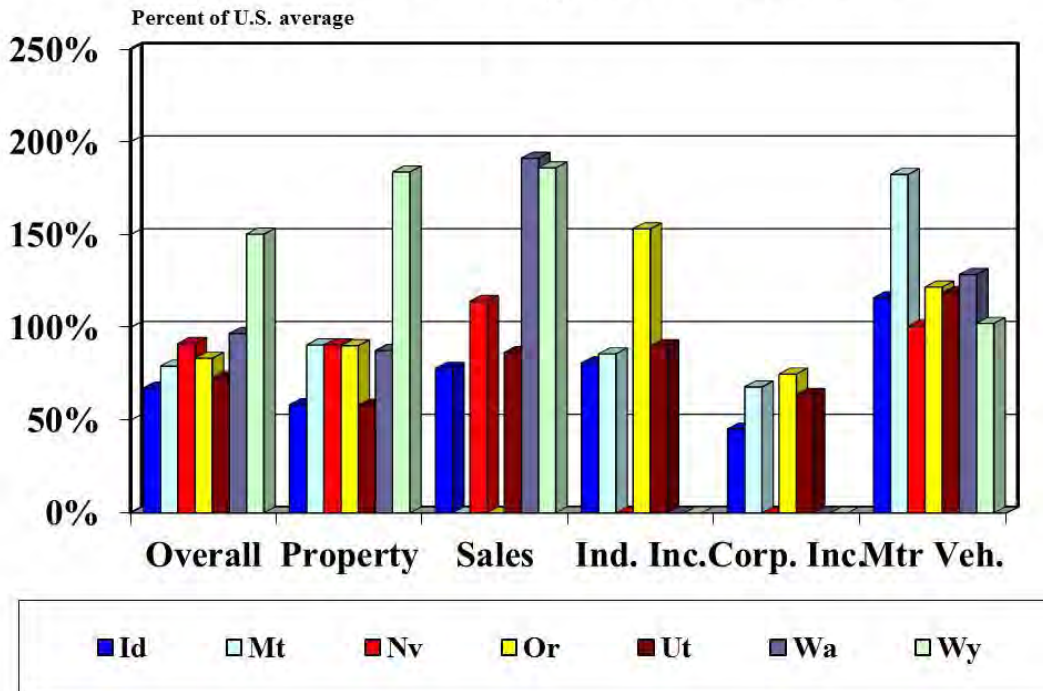
On a per capita (population) basis, our tax burden can be viewed using the following chart:

## FY 2010 Taxes Idaho vs. U.S.



On a regional basis, Idaho can be effectively compared to states within the 11 western states area. A comparison with only our immediate neighboring states indicates the following:

## Fiscal Year 2010 Tax Burden Idaho vs. Neighbor States



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 2010						
Type of Tax	Idaho's Rank 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 (38)	New Mexico Utah	47 41	Arizona California Colorado Montana Nevada Oregon Washington Wyoming	27 25 18 19 21 22 35 2	
Sales Tax	9 (27)			Arizona California Colorado Nevada New Mexico Utah Washington Wyoming	10 19 26 11 3 20 2 5	Montana Oregon
Individual Income Tax	4 (25)	Arizona Colorado Montana New Mexico	42 32 29 39	California Oregon Utah	9 3 22	Nevada Washington Wyoming
Corporate Income Tax	5 (37)	Arizona Colorado New Mexico	38 40 39	California Montana Oregon Utah	5 27 23 25	Nevada Washington Wyoming
Motor Vehicle Tax	3 ( 6)	Arizona California Colorado New Mexico Oregon Nevada Washington Wyoming	37 43 33 31 13 30 21 39	Montana Utah	1 5	
All State & Local Taxes	11 (46)	Colorado Oregon	32 35	Arizona California Montana Nevada New Mexico Utah Wyoming Washington	42 15 36 22 33 37 4 38	

Note: Rank of 1 = highest effective rate.

**Population-Based Comparisons - FY 2010**

Type of Tax	Idaho's Rank 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 (41)	New Mexico Utah	49 42	Arizona California Colorado Montana Nevada Oregon Washington Wyoming	31 20 14 26 25 27 29 3
Sales Tax	9 (37)			Arizona California Colorado Nevada New Mexico Utah Washington Wyoming	15 11 18 13 8 32 1 2 Montana Oregon
Individual Income Tax	6 (32)	Arizona New Mexico	42 39	California Colorado Montana Oregon Utah	7 25 30 6 28 Nevada Washington Wyoming
Corporate Income Tax	7 (40)	New Mexico	41	Arizona California Colorado Montana Oregon Utah	38 6 35 29 26 32 Nevada Washington Wyoming
Motor Vehicle Tax	5 (18)	Arizona California Colorado Nevada New Mexico Wyoming	44 39 24 29 38 28	Montana Oregon Utah Washington	1 12 17 11
All State & Local Taxes	11 (51)			Arizona California Colorado Montana Nevada New Mexico Oregon Utah Washington Wyoming	44 12 19 38 28 39 36 47 23 4

Note: Rank of 1 = highest effective rate.

Effective Tax Rate as Percent of 2010 Total Personal Income							
Tax Category	Idaho	11 Western			Nationwide		
		High	Median	Low	High	Median	Low
Property Tax	2.64%	5.63%	3.39%	1.91%	5.70%	3.35%	1.62%
		WY	CA	NM	NH	MN	AL
Sales Tax	2.28%	4.10%	2.51%	0%	4.22%	2.35%	0%
		WA	CA	MT OR	HI	CO	DE MT NH OR
Individual Income Tax	2.16%	3.54%	1.93%	0%	4.61%	2.13%	0%
		OR	CO	NV WA WY	NY	NE	FL NV SD TX WA WY AK
Corporate Income Tax	0.20	0.57%	0.19%	0%	2.09%	0.27%	0%
		CA	AZ	NV WA WY	AK	IN	NV TX WA WY
*Motor Vehicle Tax	0.72	1.03%	0.54%	0.40%	1.03%	0.55%	0.11%
		MT	NV	CA	MT	KS	DC
Total State & Local Taxes	8.77%	13.27%	9.38%	8.77%	20.08%	10.05%	8.31%
		WY	OR	ID	AK	DE	SD

\*Includes motor fuels.



Idaho's Fiscal Year 2010 Total Per Capita Taxes (\$)							
Tax Category	Idaho	11 Western			Nationwide		
		High	Median	Low	High	Median	Low
Property Tax	\$ 833	\$ 2,622	\$1,287	\$ 629	\$3,076	\$1,292	\$ 538
		WY	OR	NM	DC	MT	AL
Sales Tax	\$ 717	\$ 1,760	\$1,031	\$ 0	\$ 1,760	\$ 874	\$ 0
		WA	AZ	MT OR	WA	NE	DE MT NH OR
Individual Income Tax	\$ 680	\$ 1,288	\$ 680	\$ 0	\$ 2,191	\$ 781	\$ 0
		OR	ID	NV WA WY	NY	VT	FL NV SD TX WA WY AK
Corporate Income Tax	\$ 63	\$ 244	\$ 64	\$ 0	\$ 901	\$ 104	\$ 0
		CA	AZ	NV WA WY	AK	OR	NV TX WA WY
*Motor Vehicle Tax	\$ 226	\$ 356	\$ 208	\$ 155	\$ 356	\$ 206	\$ 75
		MT	CO	AZ	MT	KY	DC
Total State & Local Taxes	\$2,762	\$ 6,165	\$ 3,419	\$ 2,762	\$ 8,638	\$ 3,812	\$ 2,762
		WY	OR	ID	AK	NH	ID

\*Includes motor fuels.

# **APPENDIX**

**CHART I: FY 2010 PROPERTY TAX BURDEN - BASED ON TOTAL PERSONAL INCOME**

12/18/12

State	Personal Income FY 2010 \$ Million	State & Local FY-10 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	12,296,667	441,660.8			3.59%		
Alabama	158,702	2,573.4	5,700.1	3,126.7	1.62%	45.1%	51
Alaska	30,720	1,317.9	1,103.4	(214.5)	4.29%	119.4%	12
Arizona	220,555	7,316.3	7,921.7	605.4	3.32%	92.4%	27
Arkansas	94,762	1,738.8	3,403.6	1,664.8	1.83%	51.1%	49
California	1,588,480	53,876.3	57,053.6	3,177.3	3.39%	94.4%	25
Colorado	212,265	8,019.5	7,623.9	(395.6)	3.78%	105.2%	18
Connecticut	195,032	9,001.2	7,005.0	(1,996.3)	4.62%	128.5%	8
Delaware	35,614	664.9	1,279.2	614.3	1.87%	52.0%	48
Dist. of Col.	41,342	1,859.1	1,484.9	(374.2)	4.50%	125.2%	10
Florida	725,537	28,252.0	26,059.2	(2,192.8)	3.89%	108.4%	16
Georgia	337,298	10,594.7	12,114.8	1,520.0	3.14%	87.5%	31
Hawaii	54,914	1,393.2	1,972.3	579.2	2.54%	70.6%	42
<b>Idaho</b>	<b>49,505</b>	<b>1,308.4</b>	<b>1,778.1</b>	<b>469.7</b>	<b>2.64%</b>	<b>73.6%</b>	<b>38</b>
Illinois	544,491	23,425.8	19,556.5	(3,869.3)	4.30%	119.8%	11
Indiana	220,427	7,653.4	7,917.1	263.7	3.47%	96.7%	24
Iowa	114,344	4,159.2	4,106.9	(52.3)	3.64%	101.3%	20
Kansas	112,202	3,929.9	4,030.0	100.1	3.50%	97.5%	23
Kentucky	141,796	2,963.6	5,092.9	2,129.3	2.09%	58.2%	45
Louisiana	169,849	3,381.5	6,100.5	2,719.0	1.99%	55.4%	46
Maine	48,722	2,373.1	1,749.9	(623.2)	4.87%	135.6%	6
Maryland	278,422	8,445.7	10,000.1	1,554.4	3.03%	84.5%	33
Massachusetts	330,487	12,982.9	11,870.1	(1,112.8)	3.93%	109.4%	15
Michigan	344,876	14,371.7	12,387.0	(1,984.8)	4.17%	116.0%	13
Minnesota	222,981	7,476.5	8,008.8	532.3	3.35%	93.4%	26
Mississippi	90,758	2,530.0	3,259.8	729.8	2.79%	77.6%	36
Missouri	216,838	5,736.3	7,788.2	2,051.8	2.65%	73.7%	37
Montana	34,416	1,279.8	1,236.1	(43.7)	3.72%	103.5%	19
Nebraska	71,100	2,709.1	2,553.7	(155.3)	3.81%	106.1%	17
Nevada	98,732	3,495.4	3,546.2	50.7	3.54%	98.6%	21
New Hampshire	56,935	3,242.9	2,044.9	(1,198.0)	5.70%	158.6%	1
New Jersey	441,111	24,745.2	15,843.4	(8,901.8)	5.61%	156.2%	3
New Mexico	67,979	1,298.6	2,441.6	1,143.0	1.91%	53.2%	47
New York	922,094	44,121.5	33,119.0	(11,002.5)	4.78%	133.2%	7
North Carolina	331,522	8,571.1	11,907.3	3,336.2	2.59%	72.0%	40
North Dakota	26,206	688.1	941.2	253.2	2.63%	73.1%	39
Ohio	414,382	13,035.3	14,883.4	1,848.1	3.15%	87.6%	30
Oklahoma	133,271	2,399.6	4,786.7	2,387.1	1.80%	50.1%	50
Oregon	139,941	4,940.9	5,026.3	85.4	3.53%	98.3%	22
Pennsylvania	511,921	16,004.2	18,386.7	2,382.5	3.13%	87.0%	32
Rhode Island	43,855	2,193.3	1,575.1	(618.1)	5.00%	139.2%	5
South Carolina	149,407	4,716.8	5,366.3	649.5	3.16%	87.9%	29
South Dakota	31,105	927.0	1,117.2	190.2	2.98%	83.0%	34
Tennessee	218,944	5,031.0	7,863.8	2,832.8	2.30%	64.0%	44
Texas	968,588	39,091.9	34,788.9	(4,303.0)	4.04%	112.4%	14
Utah	89,125	2,300.2	3,201.1	900.9	2.58%	71.9%	41
Vermont	24,484	1,354.3	879.4	(474.9)	5.53%	154.0%	4
Virginia	351,713	11,241.2	12,632.5	1,391.4	3.20%	89.0%	28
Washington	289,529	8,425.3	10,399.0	1,973.7	2.91%	81.0%	35
West Virginia	59,043	1,379.1	2,120.6	741.6	2.34%	65.0%	43
Wisconsin	214,061	9,643.6	7,688.4	(1,955.2)	4.51%	125.4%	9
Wyoming	26,292	1,480.2	944.3	(535.9)	5.63%	156.7%	2

**CHART II: FY 2010 SALES TAX BURDEN - BASED ON TOTAL PERSONAL INCOME**

12/18/12

State	Personal Income FY 2010 \$ Million	State & Local FY-10 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	12,296,667	284,910.4			2.32%		
Alabama	158,702	3,882.5	3,677.1	(205.5)	2.45%	105.6%	22
Alaska	30,720	341.7	711.8	370.1	1.11%	48.0%	47
Arizona	220,555	6,615.3	5,110.2	(1,505.1)	3.00%	129.5%	10
Arkansas	94,762	3,532.9	2,195.6	(1,337.3)	3.73%	160.9%	4
California	1,588,480	39,850.1	36,804.6	(3,045.5)	2.51%	108.3%	19
Colorado	212,265	4,994.4	4,918.1	(76.3)	2.35%	101.6%	26
Connecticut	195,032	3,145.6	4,518.8	1,373.2	1.61%	69.6%	41
Delaware	35,614	0.0	825.2	825.2	0.00%	0.0%	48
Dist. of Col.	41,342	860.5	957.9	97.4	2.08%	89.8%	32
Florida	725,537	19,761.5	16,810.5	(2,951.0)	2.72%	117.6%	13
Georgia	337,298	8,336.1	7,815.1	(521.0)	2.47%	106.7%	21
Hawaii	54,914	2,316.4	1,272.3	(1,044.1)	4.22%	182.1%	1
<b>Idaho</b>	<b>49,505</b>	<b>1,126.7</b>	<b>1,147.0</b>	<b>20.4</b>	<b>2.28%</b>	<b>98.2%</b>	<b>27</b>
Illinois	544,491	8,534.6	12,615.7	4,081.1	1.57%	67.7%	42
Indiana	220,427	5,941.0	5,107.2	(833.8)	2.70%	116.3%	15
Iowa	114,344	2,739.0	2,649.3	(89.7)	2.40%	103.4%	25
Kansas	112,202	2,901.4	2,599.7	(301.7)	2.59%	111.6%	18
Kentucky	141,796	2,794.1	3,285.4	491.3	1.97%	85.0%	36
Louisiana	169,849	6,137.7	3,935.4	(2,202.3)	3.61%	156.0%	7
Maine	48,722	989.6	1,128.9	139.2	2.03%	87.7%	34
Maryland	278,422	3,753.8	6,450.9	2,697.2	1.35%	58.2%	44
Massachusetts	330,487	4,625.7	7,657.3	3,031.6	1.40%	60.4%	43
Michigan	344,876	9,259.0	7,990.7	(1,268.3)	2.68%	115.9%	16
Minnesota	222,981	4,534.8	5,166.4	631.6	2.03%	87.8%	33
Mississippi	90,758	2,849.1	2,102.8	(746.3)	3.14%	135.5%	9
Missouri	216,838	4,807.0	5,024.1	217.1	2.22%	95.7%	29
Montana	34,416	0.0	797.4	797.4	0.00%	0.0%	49
Nebraska	71,100	1,599.9	1,647.4	47.5	2.25%	97.1%	28
Nevada	98,732	2,839.7	2,287.6	(552.1)	2.88%	124.1%	11
New Hampshire	56,935	0.0	1,319.2	1,319.2	0.00%	0.0%	50
New Jersey	441,111	7,898.2	10,220.4	2,322.2	1.79%	77.3%	39
New Mexico	67,979	2,543.0	1,575.0	(968.0)	3.74%	161.5%	3
New York	922,094	22,181.7	21,364.7	(817.1)	2.41%	103.8%	23
North Carolina	331,522	7,952.6	7,681.3	(271.4)	2.40%	103.5%	24
North Dakota	26,206	715.1	607.2	(107.9)	2.73%	117.8%	12
Ohio	414,382	8,917.5	9,601.1	683.6	2.15%	92.9%	30
Oklahoma	133,271	3,600.7	3,087.8	(512.8)	2.70%	116.6%	14
Oregon	139,941	0.0	3,242.4	3,242.4	0.00%	0.0%	51
Pennsylvania	511,921	8,614.7	11,861.1	3,246.4	1.68%	72.6%	40
Rhode Island	43,855	798.5	1,016.1	217.6	1.82%	78.6%	38
South Carolina	149,407	3,150.9	3,461.7	310.8	2.11%	91.0%	31
South Dakota	31,105	1,024.7	720.7	(304.0)	3.29%	142.2%	8
Tennessee	218,944	8,029.2	5,072.9	(2,956.3)	3.67%	158.3%	6
Texas	968,588	25,091.1	22,441.9	(2,649.2)	2.59%	111.8%	17
Utah	89,125	2,208.5	2,065.0	(143.6)	2.48%	107.0%	20
Vermont	24,484	320.6	567.3	246.6	1.31%	56.5%	45
Virginia	351,713	4,565.0	8,149.1	3,584.1	1.30%	56.0%	46
Washington	289,529	11,868.1	6,708.3	(5,159.8)	4.10%	176.9%	2
West Virginia	59,043	1,156.5	1,368.0	211.5	1.96%	84.5%	37
Wisconsin	214,061	4,237.3	4,959.7	722.4	1.98%	85.4%	35
Wyoming	26,292	966.3	609.2	(357.2)	3.68%	158.6%	5

**CHART III: FY 2010 INDIVIDUAL INCOME TAX BURDEN  
BASED ON TOTAL PERSONAL INCOME**

12/18/12 State	Personal Income FY 2010 \$ Million	State & Local FY-10 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	12,296,667	260,338.3			2.12%		
Alabama	158,702	2,697.1	3,359.9	662.8	1.70%	80.3%	35
Alaska	30,720	0.0	650.4	650.4	0.00%	0.0%	51
Arizona	220,555	2,416.3	4,669.5	2,253.1	1.10%	51.7%	42
Arkansas	94,762	2,091.1	2,006.3	(84.8)	2.21%	104.2%	24
California	1,588,480	45,646.4	33,630.4	(12,016.0)	2.87%	135.7%	9
Colorado	212,265	4,089.9	4,494.0	404.0	1.93%	91.0%	32
Connecticut	195,032	5,768.8	4,129.1	(1,639.7)	2.96%	139.7%	5
Delaware	35,614	907.3	754.0	(153.2)	2.55%	120.3%	17
Dist. of Col.	41,342	1,107.1	875.3	(231.9)	2.68%	126.5%	13
Florida	725,537	0.0	15,360.7	15,360.7	0.00%	0.0%	50
Georgia	337,298	7,016.4	7,141.1	124.7	2.08%	98.3%	28
Hawaii	54,914	1,527.8	1,162.6	(365.2)	2.78%	131.4%	10
<b>Idaho</b>	<b>49,505</b>	<b>1,068.8</b>	<b>1,048.1</b>	<b>(20.7)</b>	<b>2.16%</b>	<b>102.0%</b>	<b>25</b>
Illinois	544,491	8,510.0	11,527.7	3,017.7	1.56%	73.8%	37
Indiana	220,427	5,426.0	4,666.7	(759.2)	2.46%	116.3%	19
Iowa	114,344	2,746.5	2,420.8	(325.7)	2.40%	113.5%	20
Kansas	112,202	2,691.2	2,375.5	(315.7)	2.40%	113.3%	21
Kentucky	141,796	4,189.7	3,002.0	(1,187.7)	2.95%	139.6%	6
Louisiana	169,849	2,286.5	3,596.0	1,309.5	1.35%	63.6%	40
Maine	48,722	1,303.4	1,031.5	(271.9)	2.68%	126.4%	14
Maryland	278,422	10,002.5	5,894.6	(4,107.9)	3.59%	169.7%	2
Massachusetts	330,487	10,128.0	6,996.9	(3,131.2)	3.06%	144.8%	4
Michigan	344,876	5,870.7	7,301.5	1,430.8	1.70%	80.4%	34
Minnesota	222,981	6,458.1	4,720.8	(1,737.3)	2.90%	136.8%	8
Mississippi	90,758	1,352.5	1,921.5	569.0	1.49%	70.4%	38
Missouri	216,838	4,613.8	4,590.8	(23.0)	2.13%	100.5%	27
Montana	34,416	714.8	728.6	13.8	2.08%	98.1%	29
Nebraska	71,100	1,514.8	1,505.3	(9.5)	2.13%	100.6%	26
Nevada	98,732	0.0	2,090.3	2,090.3	0.00%	0.0%	49
New Hampshire	56,935	82.4	1,205.4	1,123.0	0.14%	6.8%	43
New Jersey	441,111	10,322.9	9,338.9	(984.0)	2.34%	110.5%	23
New Mexico	67,979	956.6	1,439.2	482.6	1.41%	66.5%	39
New York	922,094	42,493.3	19,522.1	(22,971.3)	4.61%	217.7%	1
North Carolina	331,522	9,133.7	7,018.8	(2,114.9)	2.76%	130.1%	11
North Dakota	26,206	303.8	554.8	251.1	1.16%	54.8%	41
Ohio	414,382	12,035.9	8,773.1	(3,262.8)	2.90%	137.2%	7
Oklahoma	133,271	2,224.8	2,821.5	596.7	1.67%	78.9%	36
Oregon	139,941	4,946.4	2,962.7	(1,983.7)	3.53%	167.0%	3
Pennsylvania	511,921	13,370.6	10,838.1	(2,532.5)	2.61%	123.4%	15
Rhode Island	43,855	909.7	928.5	18.8	2.07%	98.0%	30
South Carolina	149,407	2,673.0	3,163.2	490.2	1.79%	84.5%	33
South Dakota	31,105	0.0	658.5	658.5	0.00%	0.0%	48
Tennessee	218,944	172.5	4,635.4	4,462.9	0.08%	3.7%	44
Texas	968,588	0.0	20,506.4	20,506.4	0.00%	0.0%	47
Utah	89,125	2,104.6	1,886.9	(217.7)	2.36%	111.5%	22
Vermont	24,484	489.1	518.4	29.3	2.00%	94.4%	31
Virginia	351,713	8,659.5	7,446.3	(1,213.2)	2.46%	116.3%	18
Washington	289,529	0.0	6,129.7	6,129.7	0.00%	0.0%	46
West Virginia	59,043	1,521.9	1,250.0	(271.9)	2.58%	121.7%	16
Wisconsin	214,061	5,792.0	4,532.0	(1,260.0)	2.71%	127.8%	12
Wyoming	26,292	0.0	556.6	556.6	0.00%	0.0%	45

**CHART IV: FY 2010 CORPORATE INCOME TAX BURDEN  
BASED ON TOTAL PERSONAL INCOME**

<b>12/18/12 State</b>	<b>Personal Income FY 2010 \$ Million</b>	<b>State &amp; Local FY-10 Corporate Inc. Tax Revenue \$ Million</b>	<b>Tax Capacity: Potential Tax Coll. (\$ M) (Ave. Rate * Pers. Inc.)</b>	<b>Underutil Potential: (Overutil.) \$ Million (C4-C3)</b>	<b>Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)</b>	<b>Tax Effort: % of Tax Capacity Utilized (C3/C4)</b>	<b>Rank: Based on Tax Effort</b>
United States	12,296,667	42,860.1			0.35%		
Alabama	158,702	428.2	553.2	124.9	0.27%	77.4%	28
Alaska	30,720	643.1	107.1	(536.0)	2.09%	600.6%	1
Arizona	220,555	413.2	768.7	355.6	0.19%	53.7%	38
Arkansas	94,762	385.4	330.3	(55.1)	0.41%	116.7%	10
California	1,588,480	9,114.6	5,536.6	(3,577.9)	0.57%	164.6%	5
Colorado	212,265	360.0	739.8	379.8	0.17%	48.7%	40
Connecticut	195,032	507.8	679.8	172.0	0.26%	74.7%	29
Delaware	35,614	147.1	124.1	(23.0)	0.41%	118.5%	8
Dist. of Col.	41,342	328.6	144.1	(184.5)	0.79%	228.0%	4
Florida	725,537	1,793.2	2,528.9	735.7	0.25%	70.9%	31
Georgia	337,298	684.7	1,175.7	491.0	0.20%	58.2%	35
Hawaii	54,914	79.9	191.4	111.5	0.15%	41.7%	43
<b>Idaho</b>	<b>49,505</b>	<b>98.3</b>	<b>172.6</b>	<b>74.2</b>	<b>0.20%</b>	<b>57.0%</b>	<b>37</b>
Illinois	544,491	1,360.0	1,897.8	537.8	0.25%	71.7%	30
Indiana	220,427	597.3	768.3	171.0	0.27%	77.7%	26
Iowa	114,344	192.1	398.5	206.4	0.17%	48.2%	41
Kansas	112,202	352.4	391.1	38.7	0.31%	90.1%	22
Kentucky	141,796	482.3	494.2	12.0	0.34%	97.6%	18
Louisiana	169,849	393.0	592.0	199.0	0.23%	66.4%	32
Maine	48,722	175.3	169.8	(5.5)	0.36%	103.2%	15
Maryland	278,422	891.4	970.4	79.0	0.32%	91.9%	21
Massachusetts	330,487	1,834.9	1,151.9	(682.9)	0.56%	159.3%	6
Michigan	344,876	692.0	1,202.1	510.1	0.20%	57.6%	36
Minnesota	222,981	721.7	777.2	55.5	0.32%	92.9%	20
Mississippi	90,758	316.3	316.3	0.0	0.35%	100.0%	16
Missouri	216,838	267.3	755.8	488.5	0.12%	35.4%	44
Montana	34,416	93.2	120.0	26.7	0.27%	77.7%	27
Nebraska	71,100	154.3	247.8	93.5	0.22%	62.3%	34
Nevada	98,732	0.0	344.1	344.1	0.00%	0.0%	51
New Hampshire	56,935	499.7	198.4	(301.2)	0.88%	251.8%	3
New Jersey	441,111	2,047.5	1,537.5	(510.0)	0.46%	133.2%	7
New Mexico	67,979	125.1	236.9	111.8	0.18%	52.8%	39
New York	922,094	9,074.0	3,214.0	(5,860.0)	0.98%	282.3%	2
North Carolina	331,522	1,294.3	1,155.5	(138.8)	0.39%	112.0%	13
North Dakota	26,206	88.3	91.3	3.0	0.34%	96.7%	19
Ohio	414,382	265.9	1,444.3	1,178.5	0.06%	18.4%	47
Oklahoma	133,271	216.4	464.5	248.1	0.16%	46.6%	42
Oregon	139,941	397.7	487.8	90.0	0.28%	81.5%	23
Pennsylvania	511,921	1,931.0	1,784.3	(146.7)	0.38%	108.2%	14
Rhode Island	43,855	121.7	152.9	31.2	0.28%	79.6%	24
South Carolina	149,407	148.5	520.8	372.3	0.10%	28.5%	46
South Dakota	31,105	31.2	108.4	77.3	0.10%	28.7%	45
Tennessee	218,944	901.6	763.1	(138.5)	0.41%	118.1%	9
Texas	968,588	0.0	3,376.0	3,376.0	0.00%	0.0%	50
Utah	89,125	246.0	310.6	64.7	0.28%	79.2%	25
Vermont	24,484	85.2	85.3	0.2	0.35%	99.8%	17
Virginia	351,713	789.7	1,225.9	436.2	0.22%	64.4%	33
Washington	289,529	0.0	1,009.2	1,009.2	0.00%	0.0%	49
West Virginia	59,043	237.2	205.8	(31.4)	0.40%	115.2%	11
Wisconsin	214,061	851.5	746.1	(105.4)	0.40%	114.1%	12
Wyoming	26,292	0.0	91.6	91.6	0.00%	0.0%	48

**CHART V: FY 2010 COMBINED CORPORATE & INDIVIDUAL INCOME TAX BURDEN  
BASED ON TOTAL PERSONAL INCOME**

12/18/12 State	Personal Income FY 2010 \$ Million	State & Local FY-09 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	12,296,667	303,198.3			2.47%		
Alabama	158,702	3,125.4	3,913.1	787.7	1.97%	79.9%	34
Alaska	30,720	643.1	757.5	114.4	2.09%	84.9%	33
Arizona	220,555	2,829.5	5,438.2	2,608.7	1.28%	52.0%	43
Arkansas	94,762	2,476.4	2,336.5	(139.9)	2.61%	106.0%	23
California	1,588,480	54,761.0	39,167.1	(15,594.0)	3.45%	139.8%	6
Colorado	212,265	4,450.0	5,233.8	783.9	2.10%	85.0%	32
Connecticut	195,032	6,276.6	4,808.9	(1,467.7)	3.22%	130.5%	9
Delaware	35,614	1,054.4	878.1	(176.2)	2.96%	120.1%	16
Dist. of Col.	41,342	1,435.7	1,019.4	(416.3)	3.47%	140.8%	5
Florida	725,537	1,793.2	17,889.5	16,096.3	0.25%	10.0%	46
Georgia	337,298	7,701.1	8,316.7	615.6	2.28%	92.6%	30
Hawaii	54,914	1,607.6	1,354.0	(253.6)	2.93%	118.7%	17
<b>Idaho</b>	<b>49,505</b>	<b>1,167.1</b>	<b>1,220.6</b>	<b>53.6</b>	<b>2.36%</b>	<b>95.6%</b>	<b>25</b>
Illinois	544,491	9,870.0	13,425.5	3,555.5	1.81%	73.5%	39
Indiana	220,427	6,023.3	5,435.0	(588.3)	2.73%	110.8%	19
Iowa	114,344	2,938.7	2,819.4	(119.3)	2.57%	104.2%	24
Kansas	112,202	3,043.6	2,766.6	(277.1)	2.71%	110.0%	20
Kentucky	141,796	4,672.0	3,496.3	(1,175.7)	3.29%	133.6%	7
Louisiana	169,849	2,679.5	4,188.0	1,508.4	1.58%	64.0%	41
Maine	48,722	1,478.7	1,201.3	(277.3)	3.03%	123.1%	12
Maryland	278,422	10,893.9	6,865.0	(4,028.9)	3.91%	158.7%	2
Massachusetts	330,487	11,962.9	8,148.8	(3,814.1)	3.62%	146.8%	4
Michigan	344,876	6,562.7	8,503.6	1,940.9	1.90%	77.2%	35
Minnesota	222,981	7,179.9	5,498.0	(1,681.8)	3.22%	130.6%	8
Mississippi	90,758	1,668.8	2,237.8	569.0	1.84%	74.6%	37
Missouri	216,838	4,881.1	5,346.6	465.5	2.25%	91.3%	31
Montana	34,416	808.0	848.6	40.5	2.35%	95.2%	27
Nebraska	71,100	1,669.2	1,753.1	84.0	2.35%	95.2%	28
Nevada	98,732	0.0	2,434.4	2,434.4	0.00%	0.0%	51
New Hampshire	56,935	582.0	1,403.8	821.8	1.02%	41.5%	44
New Jersey	441,111	12,370.4	10,876.4	(1,494.0)	2.80%	113.7%	18
New Mexico	67,979	1,081.7	1,676.1	594.4	1.59%	64.5%	40
New York	922,094	51,567.3	22,736.0	(28,831.3)	5.59%	226.8%	1
North Carolina	331,522	10,428.0	8,174.3	(2,253.7)	3.15%	127.6%	10
North Dakota	26,206	392.1	646.2	254.0	1.50%	60.7%	42
Ohio	414,382	12,301.7	10,217.4	(2,084.3)	2.97%	120.4%	15
Oklahoma	133,271	2,441.2	3,286.0	844.9	1.83%	74.3%	38
Oregon	139,941	5,344.2	3,450.5	(1,893.7)	3.82%	154.9%	3
Pennsylvania	511,921	15,301.6	12,622.4	(2,679.2)	2.99%	121.2%	13
Rhode Island	43,855	1,031.3	1,081.3	50.0	2.35%	95.4%	26
South Carolina	149,407	2,821.5	3,683.9	862.4	1.89%	76.6%	36
South Dakota	31,105	31.2	766.9	735.8	0.10%	4.1%	47
Tennessee	218,944	1,074.1	5,398.5	4,324.4	0.49%	19.9%	45
Texas	968,588	0.0	23,882.4	23,882.4	0.00%	0.0%	50
Utah	89,125	2,350.6	2,197.5	(153.1)	2.64%	107.0%	22
Vermont	24,484	574.3	603.7	29.4	2.35%	95.1%	29
Virginia	351,713	9,449.1	8,672.2	(777.0)	2.69%	109.0%	21
Washington	289,529	0.0	7,138.9	7,138.9	0.00%	0.0%	49
West Virginia	59,043	1,759.1	1,455.8	(303.2)	2.98%	120.8%	14
Wisconsin	214,061	6,643.5	5,278.1	(1,365.4)	3.10%	125.9%	11
Wyoming	26,292	0.0	648.3	648.3	0.00%	0.0%	48

**CHART VI: FY 2010, MOTOR FUELS & LICENSE TAX BURDEN  
BASED ON TOTAL PERSONAL INCOME**

12/18/12 State	Personal Income FY 2010 \$ Million	State & Local FY-10 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	12,296,667	60,378.1			0.49%		
Alabama	158,702	862.7	779.2	(83.4)	0.54%	110.7%	28
Alaska	30,720	105.9	150.8	44.9	0.34%	70.2%	46
Arizona	220,555	996.4	1,082.9	86.6	0.45%	92.0%	37
Arkansas	94,762	606.1	465.3	(140.8)	0.64%	130.3%	16
California	1,588,480	6,311.6	7,799.6	1,488.1	0.40%	80.9%	43
Colorado	212,265	1,050.8	1,042.2	(8.6)	0.50%	100.8%	33
Connecticut	195,032	695.0	957.6	262.7	0.36%	72.6%	45
Delaware	35,614	160.3	174.9	14.6	0.45%	91.6%	38
Dist. of Col.	41,342	45.3	203.0	157.7	0.11%	22.3%	51
Florida	725,537	4,382.5	3,562.5	(820.0)	0.60%	123.0%	20
Georgia	337,298	1,136.9	1,656.2	519.3	0.34%	68.6%	47
Hawaii	54,914	381.6	269.6	(111.9)	0.69%	141.5%	8
<b>Idaho</b>	<b>49,505</b>	<b>355.6</b>	<b>243.1</b>	<b>(112.5)</b>	<b>0.72%</b>	<b>146.3%</b>	<b>6</b>
Illinois	544,491	3,005.3	2,673.5	(331.8)	0.55%	112.4%	24
Indiana	220,427	1,208.0	1,082.3	(125.7)	0.55%	111.6%	27
Iowa	114,344	921.7	561.4	(360.3)	0.81%	164.2%	3
Kansas	112,202	616.7	550.9	(65.8)	0.55%	111.9%	26
Kentucky	141,796	894.6	696.2	(198.4)	0.63%	128.5%	17
Louisiana	169,849	701.7	834.0	132.3	0.41%	84.1%	41
Maine	48,722	336.3	239.2	(97.1)	0.69%	140.6%	9
Maryland	278,422	1,156.4	1,367.1	210.7	0.42%	84.6%	40
Massachusetts	330,487	1,016.7	1,622.7	606.0	0.31%	62.7%	48
Michigan	344,876	1,856.5	1,693.4	(163.2)	0.54%	109.6%	29
Minnesota	222,981	1,394.0	1,094.9	(299.1)	0.63%	127.3%	18
Mississippi	90,758	524.7	445.6	(79.1)	0.58%	117.7%	22
Missouri	216,838	997.5	1,064.7	67.2	0.46%	93.7%	36
Montana	34,416	352.8	169.0	(183.8)	1.03%	208.8%	1
Nebraska	71,100	463.8	349.1	(114.7)	0.65%	132.9%	12
Nevada	98,732	530.4	484.8	(45.6)	0.54%	109.4%	30
New Hampshire	56,935	278.9	279.6	0.7	0.49%	99.8%	34
New Jersey	441,111	1,114.2	2,165.9	1,051.7	0.25%	51.4%	50
New Mexico	67,979	360.1	333.8	(26.3)	0.53%	107.9%	31
New York	922,094	2,714.2	4,527.6	1,813.4	0.29%	59.9%	49
North Carolina	331,522	2,138.0	1,627.8	(510.2)	0.64%	131.3%	15
North Dakota	26,206	238.5	128.7	(109.8)	0.91%	185.3%	2
Ohio	414,382	2,690.8	2,034.7	(656.1)	0.65%	132.2%	14
Oklahoma	133,271	1,019.7	654.4	(365.4)	0.77%	155.8%	4
Oregon	139,941	912.2	687.1	(225.1)	0.65%	132.8%	13
Pennsylvania	511,921	2,820.5	2,513.6	(306.9)	0.55%	112.2%	25
Rhode Island	43,855	177.2	215.3	38.1	0.40%	82.3%	42
South Carolina	149,407	727.9	733.6	5.7	0.49%	99.2%	35
South Dakota	31,105	189.4	152.7	(36.7)	0.61%	124.0%	19
Tennessee	218,944	1,226.8	1,075.0	(151.7)	0.56%	114.1%	23
Texas	968,588	4,893.9	4,755.9	(138.0)	0.51%	102.9%	32
Utah	89,125	643.8	437.6	(206.2)	0.72%	147.1%	5
Vermont	24,484	171.5	120.2	(51.3)	0.70%	142.7%	7
Virginia	351,713	1,351.2	1,727.0	375.7	0.38%	78.2%	44
Washington	289,529	1,689.9	1,421.6	(268.3)	0.58%	118.9%	21
West Virginia	59,043	394.5	289.9	(104.6)	0.67%	136.1%	11
Wisconsin	214,061	1,444.8	1,051.1	(393.7)	0.67%	137.5%	10
Wyoming	26,292	112.5	129.1	16.6	0.43%	87.1%	39



**CHART VII: FY 2010 OVERALL TAX BURDEN  
BASED ON TOTAL PERSONAL INCOME**

12/18/12 State	Personal Income FY 2010 \$ Million	State & Local FY-10 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	12,296,667	1,269,649.5			10.33%		
Alabama	158,702	13,284.9	16,386.2	3,101.3	8.37%	81.1%	49
Alaska	30,720	6,167.5	3,171.9	(2,995.6)	20.08%	194.4%	1
Arizona	220,555	19,633.6	22,772.6	3,138.9	8.90%	86.2%	42
Arkansas	94,762	9,493.6	9,784.3	290.7	10.02%	97.0%	27
California	1,588,480	172,629.7	164,012.9	(8,616.8)	10.87%	105.3%	15
Colorado	212,265	20,497.0	21,916.7	1,419.6	9.66%	93.5%	32
Connecticut	195,032	21,413.7	20,137.3	(1,276.4)	10.98%	106.3%	11
Delaware	35,614	3,580.3	3,677.2	97.0	10.05%	97.4%	26
Dist. of Col.	41,342	5,029.8	4,268.7	(761.1)	12.17%	117.8%	5
Florida	725,537	65,838.4	74,912.8	9,074.4	9.07%	87.9%	39
Georgia	337,298	30,113.4	34,826.5	4,713.1	8.93%	86.5%	41
Hawaii	54,914	6,599.4	5,669.9	(929.5)	12.02%	116.4%	7
<b>Idaho</b>	<b>49,505</b>	<b>4,340.4</b>	<b>5,111.5</b>	<b>771.1</b>	<b>8.77%</b>	<b>84.9%</b>	<b>46</b>
Illinois	544,491	53,701.6	56,219.5	2,517.9	9.86%	95.5%	30
Indiana	220,427	23,334.2	22,759.4	(574.8)	10.59%	102.5%	16
Iowa	114,344	11,948.9	11,806.2	(142.7)	10.45%	101.2%	18
Kansas	112,202	11,414.6	11,585.1	170.4	10.17%	98.5%	23
Kentucky	141,796	13,768.8	14,640.7	871.8	9.71%	94.0%	31
Louisiana	169,849	16,152.1	17,537.2	1,385.1	9.51%	92.1%	34
Maine	48,722	5,838.3	5,030.6	(807.8)	11.98%	116.1%	8
Maryland	278,422	28,066.1	28,747.4	681.3	10.08%	97.6%	25
Massachusetts	330,487	33,475.4	34,123.3	647.9	10.13%	98.1%	24
Michigan	344,876	35,705.6	35,609.0	(96.6)	10.35%	100.3%	20
Minnesota	222,981	24,362.3	23,023.1	(1,339.2)	10.93%	105.8%	14
Mississippi	90,758	8,971.3	9,370.9	399.6	9.88%	95.7%	28
Missouri	216,838	18,969.7	22,388.8	3,419.1	8.75%	84.7%	47
Montana	34,416	3,218.9	3,553.5	334.6	9.35%	90.6%	36
Nebraska	71,100	7,369.1	7,341.2	(27.9)	10.36%	100.4%	19
Nevada	98,732	10,135.1	10,194.2	59.1	10.27%	99.4%	22
New Hampshire	56,935	5,019.7	5,878.6	858.9	8.82%	85.4%	44
New Jersey	441,111	51,098.7	45,545.3	(5,553.4)	11.58%	112.2%	9
New Mexico	67,979	6,548.1	7,018.9	470.8	9.63%	93.3%	33
New York	922,094	136,237.4	95,207.6	(41,029.8)	14.77%	143.1%	2
North Carolina	331,522	32,708.3	34,230.1	1,521.8	9.87%	95.6%	29
North Dakota	26,206	3,478.5	2,705.8	(772.7)	13.27%	128.6%	3
Ohio	414,382	43,407.0	42,785.6	(621.4)	10.48%	101.5%	17
Oklahoma	133,271	11,399.4	13,760.4	2,361.0	8.55%	82.8%	48
Oregon	139,941	13,125.0	14,449.1	1,324.1	9.38%	90.8%	35
Pennsylvania	511,921	52,706.1	52,856.6	150.6	10.30%	99.7%	21
Rhode Island	43,855	4,811.1	4,528.1	(283.0)	10.97%	106.3%	12
South Carolina	149,407	13,160.0	15,426.5	2,266.5	8.81%	85.3%	45
South Dakota	31,105	2,583.8	3,211.6	627.8	8.31%	80.5%	51
Tennessee	218,944	18,243.8	22,606.3	4,362.5	8.33%	80.7%	50
Texas	968,588	86,502.3	100,008.2	13,505.9	8.93%	86.5%	40
Utah	89,125	8,321.5	9,202.2	880.8	9.34%	90.4%	37
Vermont	24,484	2,953.9	2,528.0	(425.9)	12.06%	116.8%	6
Virginia	351,713	31,176.0	36,314.9	5,138.8	8.86%	85.8%	43
Washington	289,529	26,773.2	29,894.3	3,121.1	9.25%	89.6%	38
West Virginia	59,043	6,471.1	6,096.3	(374.9)	10.96%	106.1%	13
Wisconsin	214,061	24,390.9	22,102.1	(2,288.8)	11.39%	110.4%	10
Wyoming	26,292	3,479.7	2,714.7	(765.0)	13.23%	128.2%	4

**CHART VIII: FY 2010 PER CAPITA PROPERTY TAX BURDEN**

<b>12/18/12 State</b>	<b>July 1, 2010 Population in Millions</b>	<b>Property Tax Revenue \$ Million</b>	<b>Per Capita Tax Capacity (\$)</b>	<b>Tax Effort: Per Capita Tax Capacity Index</b>	<b>Rank: Based on Tax Effort</b>
United States	309.350	441,660.8			
Alabama	4.785	2,573.4	6,832.00	37.7%	51
Alaska	0.714	1,317.9	1,019.36	129.3%	10
Arizona	6.414	7,316.3	9,156.94	79.9%	31
Arkansas	2.922	1,738.8	4,171.20	41.7%	50
California	37.349	53,876.3	53,323.96	101.0%	20
Colorado	5.049	8,019.5	7,208.60	111.2%	14
Connecticut	3.577	9,001.2	5,107.01	176.3%	4
Delaware	0.900	664.9	1,284.61	51.8%	46
Dist. of Col.	0.604	1,859.1	862.98	215.4%	1
Florida	18.843	28,252.0	26,902.75	105.0%	16
Georgia	9.713	10,594.7	13,866.73	76.4%	34
Hawaii	1.364	1,393.2	1,946.85	71.6%	35
<b>Idaho</b>	<b>1.571</b>	<b>1,308.4</b>	<b>2,243.57</b>	<b>58.3%</b>	<b>41</b>
Illinois	12.843	23,425.8	18,336.28	127.8%	11
Indiana	6.491	7,653.4	9,266.71	82.6%	30
Iowa	3.050	4,159.2	4,354.34	95.5%	24
Kansas	2.859	3,929.9	4,082.06	96.3%	23
Kentucky	4.346	2,963.6	6,205.20	47.8%	47
Louisiana	4.544	3,381.5	6,487.83	52.1%	44
Maine	1.328	2,373.1	1,895.38	125.2%	12
Maryland	5.786	8,445.7	8,260.69	102.2%	18
Massachusetts	6.557	12,982.9	9,361.84	138.7%	9
Michigan	9.878	14,371.7	14,102.28	101.9%	19
Minnesota	5.311	7,476.5	7,581.96	98.6%	21
Mississippi	2.970	2,530.0	4,240.34	59.7%	40
Missouri	5.996	5,736.3	8,560.86	67.0%	38
Montana	0.991	1,279.8	1,414.71	90.5%	26
Nebraska	1.830	2,709.1	2,613.32	103.7%	17
Nevada	2.705	3,495.4	3,861.44	90.5%	25
New Hampshire	1.317	3,242.9	1,879.95	172.5%	5
New Jersey	8.802	24,745.2	12,566.14	196.9%	2
New Mexico	2.066	1,298.6	2,949.55	44.0%	49
New York	19.392	44,121.5	27,686.50	159.4%	6
North Carolina	9.562	8,571.1	13,651.11	62.8%	39
North Dakota	0.674	688.1	962.99	71.5%	36
Ohio	11.536	13,035.3	16,470.29	79.1%	33
Oklahoma	3.762	2,399.6	5,370.61	44.7%	48
Oregon	3.839	4,940.9	5,480.91	90.1%	27
Pennsylvania	12.710	16,004.2	18,145.63	88.2%	28
Rhode Island	1.053	2,193.3	1,503.21	145.9%	8
South Carolina	4.636	4,716.8	6,619.30	71.3%	37
South Dakota	0.816	927.0	1,165.67	79.5%	32
Tennessee	6.357	5,031.0	9,075.79	55.4%	43
Texas	25.257	39,091.9	36,059.77	108.4%	15
Utah	2.776	2,300.2	3,963.99	58.0%	42
Vermont	0.626	1,354.3	893.69	151.5%	7
Virginia	8.025	11,241.2	11,456.80	98.1%	22
Washington	6.744	8,425.3	9,629.17	87.5%	29
West Virginia	1.854	1,379.1	2,646.93	52.1%	45
Wisconsin	5.691	9,643.6	8,125.15	118.7%	13
Wyoming	0.564	1,480.2	805.88	183.7%	3

**CHART IX: FY 2010 PER CAPITA SALES TAX BURDEN**

<b>12/18/12 State</b>	<b>July 1, 2010 Population in Millions</b>	<b>Sales Tax Revenue \$ Million</b>	<b>Per Capita Tax Capacity (\$)</b>	<b>Tax Effort: Per Capita Tax Capacity Index</b>	<b>Rank: Based on Tax Effort</b>
United States	309.350	284,910.4			
Alabama	4.785	3,882.5	4,407.25	88.1%	30
Alaska	0.714	341.7	657.58	52.0%	47
Arizona	6.414	6,615.3	5,907.04	112.0%	15
Arkansas	2.922	3,532.9	2,690.79	131.3%	9
California	37.349	39,850.1	34,398.68	115.8%	11
Colorado	5.049	4,994.4	4,650.18	107.4%	18
Connecticut	3.577	3,145.6	3,294.48	95.5%	25
Delaware	0.900	0.0	828.69	0.0%	51
Dist. of Col.	0.604	860.5	556.70	154.6%	4
Florida	18.843	19,761.5	17,354.66	113.9%	14
Georgia	9.713	8,336.1	8,945.27	93.2%	27
Hawaii	1.364	2,316.4	1,255.89	184.4%	3
<b>Idaho</b>	<b>1.571</b>	<b>1,126.7</b>	<b>1,447.30</b>	<b>77.8%</b>	<b>37</b>
Illinois	12.843	8,534.6	11,828.53	72.2%	41
Indiana	6.491	5,941.0	5,977.85	99.4%	22
Iowa	3.050	2,739.0	2,808.94	97.5%	23
Kansas	2.859	2,901.4	2,633.29	110.2%	16
Kentucky	4.346	2,794.1	4,002.90	69.8%	43
Louisiana	4.544	6,137.7	4,185.22	146.7%	5
Maine	1.328	989.6	1,222.69	80.9%	35
Maryland	5.786	3,753.8	5,328.88	70.4%	42
Massachusetts	6.557	4,625.7	6,039.22	76.6%	38
Michigan	9.878	9,259.0	9,097.22	101.8%	21
Minnesota	5.311	4,534.8	4,891.04	92.7%	28
Mississippi	2.970	2,849.1	2,735.40	104.2%	19
Missouri	5.996	4,807.0	5,522.52	87.0%	31
Montana	0.991	0.0	912.61	0.0%	50
Nebraska	1.830	1,599.9	1,685.82	94.9%	26
Nevada	2.705	2,839.7	2,490.97	114.0%	13
New Hampshire	1.317	0.0	1,212.73	0.0%	49
New Jersey	8.802	7,898.2	8,106.28	97.4%	24
New Mexico	2.066	2,543.0	1,902.72	133.7%	8
New York	19.392	22,181.7	17,860.25	124.2%	10
North Carolina	9.562	7,952.6	8,806.17	90.3%	29
North Dakota	0.674	715.1	621.21	115.1%	12
Ohio	11.536	8,917.5	10,624.80	83.9%	33
Oklahoma	3.762	3,600.7	3,464.52	103.9%	20
Oregon	3.839	0.0	3,535.67	0.0%	48
Pennsylvania	12.710	8,614.7	11,705.54	73.6%	40
Rhode Island	1.053	798.5	969.71	82.3%	34
South Carolina	4.636	3,150.9	4,270.03	73.8%	39
South Dakota	0.816	1,024.7	751.96	136.3%	7
Tennessee	6.357	8,029.2	5,854.69	137.1%	6
Texas	25.257	25,091.1	23,261.75	107.9%	17
Utah	2.776	2,208.5	2,557.12	86.4%	32
Vermont	0.626	320.6	576.51	55.6%	46
Virginia	8.025	4,565.0	7,390.65	61.8%	45
Washington	6.744	11,868.1	6,211.67	191.1%	1
West Virginia	1.854	1,156.5	1,707.51	67.7%	44
Wisconsin	5.691	4,237.3	5,241.44	80.8%	36
Wyoming	0.564	966.3	519.87	185.9%	2

**CHART X: FY 2010 PER CAPITA INDIVIDUAL INCOME TAX BURDEN**

12/18/12 State	July 1, 2010 Population in Millions	Individual Income Tax Revenue \$ Million	Per Capita Tax Capacity (\$)	Tax Effort: Per Capita Tax Capacity Index	Rank: Based on Tax Effort
United States	309.350	260,338.3			
Alabama	4.785	2,697.1	4,027.15	67.0%	37
Alaska	0.714	0.0	600.87	0.0%	51
Arizona	6.414	2,416.3	5,397.58	44.8%	42
Arkansas	2.922	2,091.1	2,458.72	85.0%	31
California	37.349	45,646.4	31,431.96	145.2%	7
Colorado	5.049	4,089.9	4,249.13	96.3%	25
Connecticut	3.577	5,768.8	3,010.34	191.6%	4
Delaware	0.900	907.3	757.22	119.8%	15
Dist. of Col.	0.604	1,107.1	508.69	217.6%	2
Florida	18.843	0.0	15,857.91	0.0%	50
Georgia	9.713	7,016.4	8,173.79	85.8%	29
Hawaii	1.364	1,527.8	1,147.58	133.1%	10
<b>Idaho</b>	<b>1.571</b>	<b>1,068.8</b>	<b>1,322.48</b>	<b>80.8%</b>	<b>32</b>
Illinois	12.843	8,510.0	10,808.37	78.7%	33
Indiana	6.491	5,426.0	5,462.29	99.3%	22
Iowa	3.050	2,746.5	2,566.68	107.0%	20
Kansas	2.859	2,691.2	2,406.18	111.8%	19
Kentucky	4.346	4,189.7	3,657.67	114.5%	17
Louisiana	4.544	2,286.5	3,824.27	59.8%	38
Maine	1.328	1,303.4	1,117.24	116.7%	16
Maryland	5.786	10,002.5	4,869.29	205.4%	3
Massachusetts	6.557	10,128.0	5,518.36	183.5%	5
Michigan	9.878	5,870.7	8,312.63	70.6%	34
Minnesota	5.311	6,458.1	4,469.21	144.5%	8
Mississippi	2.970	1,352.5	2,499.48	54.1%	40
Missouri	5.996	4,613.8	5,046.23	91.4%	27
Montana	0.991	714.8	833.91	85.7%	30
Nebraska	1.830	1,514.8	1,540.43	98.3%	23
Nevada	2.705	0.0	2,276.14	0.0%	49
New Hampshire	1.317	82.4	1,108.14	7.4%	43
New Jersey	8.802	10,322.9	7,407.15	139.4%	9
New Mexico	2.066	956.6	1,738.62	55.0%	39
New York	19.392	42,493.3	16,319.89	260.4%	1
North Carolina	9.562	9,133.7	8,046.68	113.5%	18
North Dakota	0.674	303.8	567.64	53.5%	41
Ohio	11.536	12,035.9	9,708.46	124.0%	13
Oklahoma	3.762	2,224.8	3,165.72	70.3%	35
Oregon	3.839	4,946.4	3,230.74	153.1%	6
Pennsylvania	12.710	13,370.6	10,696.00	125.0%	12
Rhode Island	1.053	909.7	886.07	102.7%	21
South Carolina	4.636	2,673.0	3,901.76	68.5%	36
South Dakota	0.816	0.0	687.11	0.0%	48
Tennessee	6.357	172.5	5,349.75	3.2%	44
Texas	25.257	0.0	21,255.53	0.0%	47
Utah	2.776	2,104.6	2,336.58	90.1%	28
Vermont	0.626	489.1	526.79	92.8%	26
Virginia	8.025	8,659.5	6,753.25	128.2%	11
Washington	6.744	0.0	5,675.94	0.0%	46
West Virginia	1.854	1,521.9	1,560.24	97.5%	24
Wisconsin	5.691	5,792.0	4,789.39	120.9%	14
Wyoming	0.564	0.0	475.03	0.0%	45

**CHART XI: FY 2010 PER CAPITA CORPORATE INCOME TAX BURDEN**

12/18/12 State	July 1, 2010 Population in Millions	Corporate Income Tax Revenue \$ Million	Per Capita Tax Capacity (\$)	Tax Effort: Per Capita Tax Capacity Index	Rank: Based on Tax Effort
United States	309.350	42,860.1			
Alabama	4.785	428.2	663.00	64.6%	31
Alaska	0.714	643.1	98.92	650.1%	1
Arizona	6.414	413.2	888.62	46.5%	38
Arkansas	2.922	385.4	404.79	95.2%	18
California	37.349	9,114.6	5,174.71	176.1%	6
Colorado	5.049	360.0	699.54	51.5%	35
Connecticut	3.577	507.8	495.60	102.5%	12
Delaware	0.900	147.1	124.66	118.0%	8
Dist. of Col.	0.604	328.6	83.75	392.3%	2
Florida	18.843	1,793.2	2,610.72	68.7%	28
Georgia	9.713	684.7	1,345.67	50.9%	36
Hawaii	1.364	79.9	188.93	42.3%	42
<b>Idaho</b>	<b>1.571</b>	<b>98.3</b>	<b>217.72</b>	<b>45.2%</b>	<b>40</b>
Illinois	12.843	1,360.0	1,779.41	76.4%	25
Indiana	6.491	597.3	899.27	66.4%	30
Iowa	3.050	192.1	422.56	45.5%	39
Kansas	2.859	352.4	396.13	89.0%	21
Kentucky	4.346	482.3	602.17	80.1%	23
Louisiana	4.544	393.0	629.60	62.4%	33
Maine	1.328	175.3	183.93	95.3%	17
Maryland	5.786	891.4	801.64	111.2%	9
Massachusetts	6.557	1,834.9	908.50	202.0%	5
Michigan	9.878	692.0	1,368.53	50.6%	37
Minnesota	5.311	721.7	735.78	98.1%	15
Mississippi	2.970	316.3	411.50	76.9%	24
Missouri	5.996	267.3	830.77	32.2%	44
Montana	0.991	93.2	137.29	67.9%	29
Nebraska	1.830	154.3	253.60	60.9%	34
Nevada	2.705	0.0	374.73	0.0%	51
New Hampshire	1.317	499.7	182.44	273.9%	4
New Jersey	8.802	2,047.5	1,219.46	167.9%	7
New Mexico	2.066	125.1	286.23	43.7%	41
New York	19.392	9,074.0	2,686.78	337.7%	3
North Carolina	9.562	1,294.3	1,324.74	97.7%	16
North Dakota	0.674	88.3	93.45	94.5%	19
Ohio	11.536	265.9	1,598.33	16.6%	47
Oklahoma	3.762	216.4	521.18	41.5%	43
Oregon	3.839	397.7	531.88	74.8%	26
Pennsylvania	12.710	1,931.0	1,760.91	109.7%	10
Rhode Island	1.053	121.7	145.88	83.4%	22
South Carolina	4.636	148.5	642.36	23.1%	46
South Dakota	0.816	31.2	113.12	27.5%	45
Tennessee	6.357	901.6	880.74	102.4%	13
Texas	25.257	0.0	3,499.35	0.0%	50
Utah	2.776	246.0	384.68	63.9%	32
Vermont	0.626	85.2	86.73	98.2%	14
Virginia	8.025	789.7	1,111.80	71.0%	27
Washington	6.744	0.0	934.44	0.0%	49
West Virginia	1.854	237.2	256.87	92.3%	20
Wisconsin	5.691	851.5	788.49	108.0%	11
Wyoming	0.564	0.0	78.21	0.0%	48

**CHART XII: FY 2010 PER CAPITA COMBINED CORPORATE & INDIVIDUAL  
INCOME TAX BURDEN**

12/18/12 State	July 1, 2010 Population in Millions	Income Tax Revenue \$ Million	Per Capita Tax Capacity (\$)	Tax Effort: Per Capita Tax Capacity Index	Rank: Based on Tax Effort
United States	309.350	303,198.3			
Alabama	4.785	3,125.4	4,690.14	66.6%	36
Alaska	0.714	643.1	699.79	91.9%	26
Arizona	6.414	2,829.5	6,286.20	45.0%	44
Arkansas	2.922	2,476.4	2,863.51	86.5%	28
California	37.349	54,761.0	36,606.68	149.6%	6
Colorado	5.049	4,450.0	4,948.67	89.9%	27
Connecticut	3.577	6,276.6	3,505.94	179.0%	5
Delaware	0.900	1,054.4	881.88	119.6%	13
Dist. of Col.	0.604	1,435.7	592.43	242.3%	2
Florida	18.843	1,793.2	18,468.63	9.7%	46
Georgia	9.713	7,701.1	9,519.45	80.9%	32
Hawaii	1.364	1,607.6	1,336.51	120.3%	11
<b>Idaho</b>	<b>1.571</b>	<b>1,167.1</b>	<b>1,540.20</b>	<b>75.8%</b>	<b>34</b>
Illinois	12.843	9,870.0	12,587.78	78.4%	33
Indiana	6.491	6,023.3	6,361.56	94.7%	23
Iowa	3.050	2,938.7	2,989.24	98.3%	21
Kansas	2.859	3,043.6	2,802.31	108.6%	19
Kentucky	4.346	4,672.0	4,259.84	109.7%	17
Louisiana	4.544	2,679.5	4,453.87	60.2%	39
Maine	1.328	1,478.7	1,301.17	113.6%	15
Maryland	5.786	10,893.9	5,670.93	192.1%	3
Massachusetts	6.557	11,962.9	6,426.86	186.1%	4
Michigan	9.878	6,562.7	9,681.16	67.8%	35
Minnesota	5.311	7,179.9	5,204.98	137.9%	9
Mississippi	2.970	1,668.8	2,910.98	57.3%	41
Missouri	5.996	4,881.1	5,877.00	83.1%	31
Montana	0.991	808.0	971.19	83.2%	30
Nebraska	1.830	1,669.2	1,794.03	93.0%	25
Nevada	2.705	0.0	2,650.86	0.0%	51
New Hampshire	1.317	582.0	1,290.58	45.1%	43
New Jersey	8.802	12,370.4	8,626.61	143.4%	7
New Mexico	2.066	1,081.7	2,024.85	53.4%	42
New York	19.392	51,567.3	19,006.67	271.3%	1
North Carolina	9.562	10,428.0	9,371.43	111.3%	16
North Dakota	0.674	392.1	661.09	59.3%	40
Ohio	11.536	12,301.7	11,306.79	108.8%	18
Oklahoma	3.762	2,441.2	3,686.90	66.2%	37
Oregon	3.839	5,344.2	3,762.62	142.0%	8
Pennsylvania	12.710	15,301.6	12,456.90	122.8%	10
Rhode Island	1.053	1,031.3	1,031.95	99.9%	20
South Carolina	4.636	2,821.5	4,544.12	62.1%	38
South Dakota	0.816	31.2	800.23	3.9%	47
Tennessee	6.357	1,074.1	6,230.49	17.2%	45
Texas	25.257	0.0	24,754.88	0.0%	50
Utah	2.776	2,350.6	2,721.26	86.4%	29
Vermont	0.626	574.3	613.51	93.6%	24
Virginia	8.025	9,449.1	7,865.05	120.1%	12
Washington	6.744	0.0	6,610.38	0.0%	49
West Virginia	1.854	1,759.1	1,817.11	96.8%	22
Wisconsin	5.691	6,643.5	5,577.88	119.1%	14
Wyoming	0.564	0.0	553.24	0.0%	48

**CHART XIII: FY 2010 PER CAPITA COMBINED MOTOR FUELS & LICENSE  
TAX BURDEN**

<b>12/18/12 State</b>	<b>July 1, 2010 Population in Millions</b>	<b>Motor Vehicle Tax Revenue \$ Million</b>	<b>Per Capita Tax Capacity (\$)</b>	<b>Tax Effort: Per Capita Tax Capacity Index</b>	<b>Rank: Based on Tax Effort</b>
United States	309.350	60,378.1			
Alabama	4.785	862.7	933.98	92.4%	35
Alaska	0.714	105.9	139.35	76.0%	47
Arizona	6.414	996.4	1,251.82	79.6%	44
Arkansas	2.922	606.1	570.23	106.3%	25
California	37.349	6,311.6	7,289.76	86.6%	39
Colorado	5.049	1,050.8	985.47	106.6%	24
Connecticut	3.577	695.0	698.16	99.5%	30
Delaware	0.900	160.3	175.61	91.3%	36
Dist. of Col.	0.604	45.3	117.98	38.4%	51
Florida	18.843	4,382.5	3,677.80	119.2%	15
Georgia	9.713	1,136.9	1,895.68	60.0%	50
Hawaii	1.364	381.6	266.15	143.4%	4
<b>Idaho</b>	<b>1.571</b>	<b>355.6</b>	<b>306.71</b>	<b>115.9%</b>	<b>18</b>
Illinois	12.843	3,005.3	2,506.70	119.9%	13
Indiana	6.491	1,208.0	1,266.82	95.4%	34
Iowa	3.050	921.7	595.27	154.8%	3
Kansas	2.859	616.7	558.05	110.5%	21
Kentucky	4.346	894.6	848.29	105.5%	26
Louisiana	4.544	701.7	886.93	79.1%	46
Maine	1.328	336.3	259.11	129.8%	10
Maryland	5.786	1,156.4	1,129.29	102.4%	27
Massachusetts	6.557	1,016.7	1,279.83	79.4%	45
Michigan	9.878	1,856.5	1,927.88	96.3%	33
Minnesota	5.311	1,394.0	1,036.51	134.5%	7
Mississippi	2.970	524.7	579.68	90.5%	37
Missouri	5.996	997.5	1,170.33	85.2%	42
Montana	0.991	352.8	193.40	182.4%	1
Nebraska	1.830	463.8	357.26	129.8%	9
Nevada	2.705	530.4	527.89	100.5%	29
New Hampshire	1.317	278.9	257.00	108.5%	23
New Jersey	8.802	1,114.2	1,717.88	64.9%	49
New Mexico	2.066	360.1	403.22	89.3%	38
New York	19.392	2,714.2	3,784.94	71.7%	48
North Carolina	9.562	2,138.0	1,866.20	114.6%	19
North Dakota	0.674	238.5	131.65	181.1%	2
Ohio	11.536	2,690.8	2,251.60	119.5%	14
Oklahoma	3.762	1,019.7	734.20	138.9%	6
Oregon	3.839	912.2	749.28	121.7%	12
Pennsylvania	12.710	2,820.5	2,480.64	113.7%	20
Rhode Island	1.053	177.2	205.50	86.2%	41
South Carolina	4.636	727.9	904.90	80.4%	43
South Dakota	0.816	189.4	159.36	118.9%	16
Tennessee	6.357	1,226.8	1,240.72	98.9%	32
Texas	25.257	4,893.9	4,929.62	99.3%	31
Utah	2.776	643.8	541.90	118.8%	17
Vermont	0.626	171.5	122.17	140.4%	5
Virginia	8.025	1,351.2	1,566.23	86.3%	40
Washington	6.744	1,689.9	1,316.37	128.4%	11
West Virginia	1.854	394.5	361.85	109.0%	22
Wisconsin	5.691	1,444.8	1,110.77	130.1%	8
Wyoming	0.564	112.5	110.17	102.1%	28

**CHART XIV: FY 2010 PER CAPITA OVERALL  
TAX BURDEN**

<b>12/18/12 State</b>	<b>July 1, 2010 Population in Millions</b>	<b>Overall Tax Revenue \$ Million</b>	<b>Per Capita Tax Capacity (\$)</b>	<b>Tax Effort Per Capita Tax Capacity Index</b>	<b>Rank: Based on Tax Effort</b>
United States	309.350	1,269,649.5			
Alabama	4.785	13,284.9	19,640.08	67.6%	50
Alaska	0.714	6,167.5	2,930.38	210.5%	1
Arizona	6.414	19,633.6	26,323.60	74.6%	44
Arkansas	2.922	9,493.6	11,991.01	79.2%	37
California	37.349	172,629.7	153,291.25	112.6%	12
Colorado	5.049	20,497.0	20,722.67	98.9%	19
Connecticut	3.577	21,413.7	14,681.21	145.9%	5
Delaware	0.900	3,580.3	3,692.88	97.0%	22
Dist. of Col.	0.604	5,029.8	2,480.83	202.7%	2
Florida	18.843	65,838.4	77,337.79	85.1%	32
Georgia	9.713	30,113.4	39,862.92	75.5%	43
Hawaii	1.364	6,599.4	5,596.65	117.9%	10
<b>Idaho</b>	<b>1.571</b>	<b>4,340.4</b>	<b>6,449.63</b>	<b>67.3%</b>	<b>51</b>
Illinois	12.843	53,701.6	52,711.61	101.9%	17
Indiana	6.491	23,334.2	26,639.15	87.6%	30
Iowa	3.050	11,948.9	12,517.49	95.5%	24
Kansas	2.859	11,414.6	11,734.75	97.3%	21
Kentucky	4.346	13,768.8	17,838.18	77.2%	40
Louisiana	4.544	16,152.1	18,650.66	86.6%	31
Maine	1.328	5,838.3	5,448.67	107.2%	15
Maryland	5.786	28,066.1	23,747.14	118.2%	9
Massachusetts	6.557	33,475.4	26,912.63	124.4%	8
Michigan	9.878	35,705.6	40,540.07	88.1%	29
Minnesota	5.311	24,362.3	21,795.98	111.8%	13
Mississippi	2.970	8,971.3	12,189.78	73.6%	46
Missouri	5.996	18,969.7	24,610.05	77.1%	42
Montana	0.991	3,218.9	4,066.90	79.1%	38
Nebraska	1.830	7,369.1	7,512.54	98.1%	20
Nevada	2.705	10,135.1	11,100.54	91.3%	28
New Hampshire	1.317	5,019.7	5,404.31	92.9%	26
New Jersey	8.802	51,098.7	36,124.10	141.5%	6
New Mexico	2.066	6,548.1	8,479.11	77.2%	39
New York	19.392	136,237.4	79,590.85	171.2%	3
North Carolina	9.562	32,708.3	39,243.06	83.3%	35
North Dakota	0.674	3,478.5	2,768.31	125.7%	7
Ohio	11.536	43,407.0	47,347.42	91.7%	27
Oklahoma	3.762	11,399.4	15,438.98	73.8%	45
Oregon	3.839	13,125.0	15,756.05	83.3%	36
Pennsylvania	12.710	52,706.1	52,163.54	101.0%	18
Rhode Island	1.053	4,811.1	4,321.31	111.3%	14
South Carolina	4.636	13,160.0	19,028.60	69.2%	49
South Dakota	0.816	2,583.8	3,350.97	77.1%	41
Tennessee	6.357	18,243.8	26,090.32	69.9%	48
Texas	25.257	86,502.3	103,661.60	83.4%	34
Utah	2.776	8,321.5	11,395.33	73.0%	47
Vermont	0.626	2,953.9	2,569.10	115.0%	11
Virginia	8.025	31,176.0	32,935.06	94.7%	25
Washington	6.744	26,773.2	27,681.12	96.7%	23
West Virginia	1.854	6,471.1	7,609.18	85.0%	33
Wisconsin	5.691	24,390.9	23,357.50	104.4%	16
Wyoming	0.564	3,479.7	2,316.69	150.2%	4



**CHART XV: FY 2010 PER CAPITA INCOME**

<b>12/18/12 State</b>	<b>July 1, 2010 Population in Millions</b>	<b>Personal Income FY 2010 \$ Million</b>	<b>Per Capita Income (\$)</b>	<b>Rank:</b>
<b>United States</b>	309.350	12,296,666.8	39,750	
Alabama	4.785	158,701.5	33,164	43
Alaska	0.714	30,720.3	43,026	10
Arizona	6.414	220,554.5	34,388	41
Arkansas	2.922	94,762.3	32,435	46
California	37.349	1,588,479.5	42,530	12
Colorado	5.049	212,264.8	42,040	14
Connecticut	3.577	195,031.5	54,523	2
Delaware	0.900	35,614.3	39,582	19
Dist. of Col.	0.604	41,342.3	68,396	1
Florida	18.843	725,536.8	38,504	24
Georgia	9.713	337,297.5	34,728	38
Hawaii	1.364	54,913.8	40,271	18
<b>Idaho</b>	<b>1.571</b>	<b>49,505.3</b>	<b>31,503</b>	<b>50</b>
Illinois	12.843	544,491.0	42,395	13
Indiana	6.491	220,426.5	33,961	42
Iowa	3.050	114,344.3	37,491	28
Kansas	2.859	112,202.3	39,243	20
Kentucky	4.346	141,796.0	32,625	45
Louisiana	4.544	169,849.3	37,377	29
Maine	1.328	48,721.5	36,700	30
Maryland	5.786	278,421.5	48,120	5
Massachusetts	6.557	330,486.8	50,400	3
Michigan	9.878	344,876.3	34,915	36
Minnesota	5.311	222,981.0	41,988	15
Mississippi	2.970	90,757.8	30,558	51
Missouri	5.996	216,837.5	36,162	33
Montana	0.991	34,415.5	34,732	37
Nebraska	1.830	71,100.3	38,843	23
Nevada	2.705	98,731.8	36,505	31
New Hampshire	1.317	56,935.0	43,239	9
New Jersey	8.802	441,110.5	50,117	4
New Mexico	2.066	67,978.8	32,905	44
New York	19.392	922,094.0	47,550	6
North Carolina	9.562	331,521.5	34,672	39
North Dakota	0.674	26,206.0	38,853	22
Ohio	11.536	414,382.3	35,920	34
Oklahoma	3.762	133,270.5	35,428	35
Oregon	3.839	139,940.5	36,453	32
Pennsylvania	12.710	511,921.3	40,278	17
Rhode Island	1.053	43,854.8	41,652	16
South Carolina	4.636	149,407.0	32,225	47
South Dakota	0.816	31,104.8	38,097	26
Tennessee	6.357	218,944.0	34,442	40
Texas	25.257	968,588.3	38,349	25
Utah	2.776	89,124.5	32,100	48
Vermont	0.626	24,484.0	39,114	21
Virginia	8.025	351,712.8	43,829	8
Washington	6.744	289,529.0	42,928	11
West Virginia	1.854	59,042.8	31,847	49
Wisconsin	5.691	214,060.5	37,614	27
Wyoming	0.564	26,292.0	46,579	7

**CHART A: FY 2010 PROPERTY TAX BURDEN**  
**Tax per \$1000 Total Personal Income**

12/18/12

State	Property Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	35.92			
New Hampshire	56.96	1	58.6%	115.5%
Wyoming	56.30	2	56.7%	113.0%
New Jersey	56.10	3	56.2%	112.3%
Vermont	55.31	4	54.0%	109.3%
Rhode Island	50.01	5	39.2%	89.2%
Maine	48.71	6	35.6%	84.3%
New York	47.85	7	33.2%	81.0%
Connecticut	46.15	8	28.5%	74.6%
Wisconsin	45.05	9	25.4%	70.5%
Dist. of Col.	44.97	10	25.2%	70.1%
Illinois	43.02	11	19.8%	62.8%
Alaska	42.90	12	19.4%	62.3%
Michigan	41.67	13	16.0%	57.7%
Texas	40.36	14	12.4%	52.7%
Massachusetts	39.28	15	9.4%	48.6%
Florida	38.94	16	8.4%	47.3%
Nebraska	38.10	17	6.1%	44.2%
Colorado	37.78	18	5.2%	42.9%
Montana	37.19	19	3.5%	40.7%
Iowa	36.37	20	1.3%	37.6%
Nevada	35.40	21	-1.4%	34.0%
Oregon	35.31	22	-1.7%	33.6%
Kansas	35.02	23	-2.5%	32.5%
Indiana	34.72	24	-3.3%	31.4%
California	33.92	25	-5.6%	28.3%
Minnesota	33.53	26	-6.6%	26.9%
Arizona	33.17	27	-7.6%	25.5%
Virginia	31.96	28	-11.0%	20.9%
South Carolina	31.57	29	-12.1%	19.4%
Ohio	31.46	30	-12.4%	19.0%
Georgia	31.41	31	-12.5%	18.8%
Pennsylvania	31.26	32	-13.0%	18.3%
Maryland	30.33	33	-15.5%	14.8%
South Dakota	29.80	34	-17.0%	12.8%
Washington	29.10	35	-19.0%	10.1%
Mississippi	27.88	36	-22.4%	5.5%
Missouri	26.45	37	-26.3%	0.1%
<b>Idaho</b>	<b>26.43</b>	<b>38</b>	<b>-26.4%</b>	<b>0.0%</b>
North Dakota	26.26	39	-26.9%	-0.7%
North Carolina	25.85	40	-28.0%	-2.2%
Utah	25.81	41	-28.1%	-2.3%
Hawaii	25.37	42	-29.4%	-4.0%
West Virginia	23.36	43	-35.0%	-11.6%
Tennessee	22.98	44	-36.0%	-13.1%
Kentucky	20.90	45	-41.8%	-20.9%
Louisiana	19.91	46	-44.6%	-24.7%
New Mexico	19.10	47	-46.8%	-27.7%
Delaware	18.67	48	-48.0%	-29.4%
Arkansas	18.35	49	-48.9%	-30.6%
Oklahoma	18.01	50	-49.9%	-31.9%
Alabama	16.22	51	-54.9%	-38.6%

**CHART B: FY 2010 SALES TAX BURDEN**

**Tax per \$1000 Total Personal Income**

12/18/12

<b>State</b>	<b>Sales Tax \$ Per \$1000 Income</b>	<b>Rank</b>	<b>Difference Between Each State &amp; U.S. Average (%)</b>	<b>Difference Between Each State &amp; Idaho (%)</b>
United States	23.17			
Hawaii	42.18	1	82.1%	85.4%
Washington	40.99	2	76.9%	80.1%
New Mexico	37.41	3	61.5%	64.4%
Arkansas	37.28	4	60.9%	63.8%
Wyoming	36.75	5	58.6%	61.5%
Tennessee	36.67	6	58.3%	61.1%
Louisiana	36.14	7	56.0%	58.8%
South Dakota	32.94	8	42.2%	44.7%
Mississippi	31.39	9	35.5%	37.9%
Arizona	29.99	10	29.5%	31.8%
Nevada	28.76	11	24.1%	26.4%
North Dakota	27.29	12	17.8%	19.9%
Florida	27.24	13	17.6%	19.7%
Oklahoma	27.02	14	16.6%	18.7%
Indiana	26.95	15	16.3%	18.4%
Michigan	26.85	16	15.9%	18.0%
Texas	25.90	17	11.8%	13.8%
Kansas	25.86	18	11.6%	13.6%
California	25.09	19	8.3%	10.2%
Utah	24.78	20	7.0%	8.9%
Georgia	24.71	21	6.7%	8.6%
Alabama	24.46	22	5.6%	7.5%
New York	24.06	23	3.8%	5.7%
North Carolina	23.99	24	3.5%	5.4%
Iowa	23.95	25	3.4%	5.3%
Colorado	23.53	26	1.6%	3.4%
<b>Idaho</b>	<b>22.76</b>	<b>27</b>	<b>-1.8%</b>	<b>0.0%</b>
Nebraska	22.50	28	-2.9%	-1.1%
Missouri	22.17	29	-4.3%	-2.6%
Ohio	21.52	30	-7.1%	-5.4%
South Carolina	21.09	31	-9.0%	-7.3%
Dist. of Col.	20.81	32	-10.2%	-8.5%
Minnesota	20.34	33	-12.2%	-10.6%
Maine	20.31	34	-12.3%	-10.7%
Wisconsin	19.79	35	-14.6%	-13.0%
Kentucky	19.70	36	-15.0%	-13.4%
West Virginia	19.59	37	-15.5%	-13.9%
Rhode Island	18.21	38	-21.4%	-20.0%
New Jersey	17.91	39	-22.7%	-21.3%
Pennsylvania	16.83	40	-27.4%	-26.1%
Connecticut	16.13	41	-30.4%	-29.1%
Illinois	15.67	42	-32.3%	-31.1%
Massachusetts	14.00	43	-39.6%	-38.5%
Maryland	13.48	44	-41.8%	-40.8%
Vermont	13.10	45	-43.5%	-42.5%
Virginia	12.98	46	-44.0%	-43.0%
Alaska	11.12	47	-52.0%	-51.1%
Delaware	0.00	48	-100.0%	-100.0%
Montana	0.00	49	-100.0%	-100.0%
New Hampshire	0.00	50	-100.0%	-100.0%
Oregon	0.00	51	-100.0%	-100.0%

**CHART C: FY 2010, INDIVIDUAL INCOME TAX BURDEN**

**Tax per \$1000 Total Personal Income**

12/18/12

<b>State</b>	<b>Ind. Income Tax \$ Per \$1000 Income</b>	<b>Rank</b>	<b>Difference Between Each State &amp; U.S. Average (%)</b>	<b>Difference Between Each State &amp; Idaho (%)</b>
United States	21.17			
New York	46.08	1	117.7%	113.5%
Maryland	35.93	2	69.7%	66.4%
Oregon	35.35	3	67.0%	63.7%
Massachusetts	30.65	4	44.8%	42.0%
Connecticut	29.58	5	39.7%	37.0%
Kentucky	29.55	6	39.6%	36.9%
Ohio	29.05	7	37.2%	34.5%
Minnesota	28.96	8	36.8%	34.2%
California	28.74	9	35.7%	33.1%
Hawaii	27.82	10	31.4%	28.9%
North Carolina	27.55	11	30.1%	27.6%
Wisconsin	27.06	12	27.8%	25.3%
Dist. of Col.	26.78	13	26.5%	24.0%
Maine	26.75	14	26.4%	23.9%
Pennsylvania	26.12	15	23.4%	21.0%
West Virginia	25.78	16	21.7%	19.4%
Delaware	25.47	17	20.3%	18.0%
Virginia	24.62	18	16.3%	14.0%
Indiana	24.62	19	16.3%	14.0%
Iowa	24.02	20	13.5%	11.3%
Kansas	23.99	21	13.3%	11.1%
Utah	23.61	22	11.5%	9.4%
New Jersey	23.40	23	10.5%	8.4%
Arkansas	22.07	24	4.2%	2.2%
<b>Idaho</b>	<b>21.59</b>	<b>25</b>	<b>2.0%</b>	<b>0.0%</b>
Nebraska	21.31	26	0.6%	-1.3%
Missouri	21.28	27	0.5%	-1.4%
Georgia	20.80	28	-1.7%	-3.6%
Montana	20.77	29	-1.9%	-3.8%
Rhode Island	20.74	30	-2.0%	-3.9%
Vermont	19.98	31	-5.6%	-7.5%
Colorado	19.27	32	-9.0%	-10.7%
South Carolina	17.89	33	-15.5%	-17.1%
Michigan	17.02	34	-19.6%	-21.2%
Alabama	16.99	35	-19.7%	-21.3%
Oklahoma	16.69	36	-21.1%	-22.7%
Illinois	15.63	37	-26.2%	-27.6%
Mississippi	14.90	38	-29.6%	-31.0%
New Mexico	14.07	39	-33.5%	-34.8%
Louisiana	13.46	40	-36.4%	-37.6%
North Dakota	11.59	41	-45.2%	-46.3%
Arizona	10.96	42	-48.3%	-49.3%
New Hampshire	1.45	43	-93.2%	-93.3%
Tennessee	0.79	44	-96.3%	-96.4%
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 2010 CORPORATE INCOME TAX BURDEN**

**Tax per \$1000 Total Personal Income**

12/18/12

<b>State</b>	<b>Corp. Income Tax \$ Per \$1000 Income</b>	<b>Rank</b>	<b>Difference Between Each State &amp; U.S. Average (%)</b>	<b>Difference Between Each State &amp; Idaho (%)</b>
United States	3.49			
Alaska	20.93	1	500.6%	953.9%
New York	9.84	2	182.3%	395.5%
New Hampshire	8.78	3	151.8%	341.9%
Dist. of Col.	7.95	4	128.0%	300.1%
California	5.74	5	64.6%	188.9%
Massachusetts	5.55	6	59.3%	179.5%
New Jersey	4.64	7	33.2%	133.7%
Delaware	4.13	8	18.5%	108.0%
Tennessee	4.12	9	18.1%	107.3%
Arkansas	4.07	10	16.7%	104.7%
West Virginia	4.02	11	15.2%	102.2%
Wisconsin	3.98	12	14.1%	100.3%
North Carolina	3.90	13	12.0%	96.6%
Pennsylvania	3.77	14	8.2%	89.9%
Maine	3.60	15	3.2%	81.1%
Mississippi	3.49	16	0.0%	75.5%
Vermont	3.48	17	-0.2%	75.2%
Kentucky	3.40	18	-2.4%	71.2%
North Dakota	3.37	19	-3.3%	69.7%
Minnesota	3.24	20	-7.1%	63.0%
Maryland	3.20	21	-8.1%	61.2%
Kansas	3.14	22	-9.9%	58.1%
Oregon	2.84	23	-18.5%	43.1%
Rhode Island	2.77	24	-20.4%	39.7%
Utah	2.76	25	-20.8%	39.0%
Indiana	2.71	26	-22.3%	36.4%
Montana	2.71	27	-22.3%	36.4%
Alabama	2.70	28	-22.6%	35.9%
Connecticut	2.60	29	-25.3%	31.1%
Illinois	2.50	30	-28.3%	25.8%
Florida	2.47	31	-29.1%	24.4%
Louisiana	2.31	32	-33.6%	16.5%
Virginia	2.25	33	-35.6%	13.0%
Nebraska	2.17	34	-37.7%	9.3%
Georgia	2.03	35	-41.8%	2.2%
Michigan	2.01	36	-42.4%	1.0%
<b>Idaho</b>	<b>1.99</b>	<b>37</b>	<b>-43.0%</b>	<b>0.0%</b>
Arizona	1.87	38	-46.3%	-5.7%
New Mexico	1.84	39	-47.2%	-7.3%
Colorado	1.70	40	-51.3%	-14.6%
Iowa	1.68	41	-51.8%	-15.4%
Oklahoma	1.62	42	-53.4%	-18.2%
Hawaii	1.45	43	-58.3%	-26.8%
Missouri	1.23	44	-64.6%	-37.9%
South Dakota	1.00	45	-71.3%	-49.6%
South Carolina	0.99	46	-71.5%	-50.0%
Ohio	0.64	47	-81.6%	-67.7%
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 2010 COMBINED INDIV. & CORP. INCOME TAX BURDEN**

**Tax per \$1000 Total Personal Income**

12/18/12

<b>State</b>	<b>Income Tax &amp; Per \$1000 Income</b>	<b>Rank</b>	<b>Difference Between Each State &amp; U.S. Average (%)</b>	<b>Difference Between Each State &amp; Idaho (%)</b>
United States	24.66			
New York	55.92	1	126.8%	137.2%
Maryland	39.13	2	58.7%	66.0%
Oregon	38.19	3	54.9%	62.0%
Massachusetts	36.20	4	46.8%	53.5%
Dist. of Col.	34.73	5	40.8%	47.3%
California	34.47	6	39.8%	46.2%
Kentucky	32.95	7	33.6%	39.8%
Minnesota	32.20	8	30.6%	36.6%
Connecticut	32.18	9	30.5%	36.5%
North Carolina	31.45	10	27.6%	33.4%
Wisconsin	31.04	11	25.9%	31.6%
Maine	30.35	12	23.1%	28.7%
Pennsylvania	29.89	13	21.2%	26.8%
West Virginia	29.79	14	20.8%	26.4%
Ohio	29.69	15	20.4%	25.9%
Delaware	29.61	16	20.1%	25.6%
Hawaii	29.28	17	18.7%	24.2%
New Jersey	28.04	18	13.7%	19.0%
Indiana	27.33	19	10.8%	15.9%
Kansas	27.13	20	10.0%	15.1%
Virginia	26.87	21	9.0%	14.0%
Utah	26.37	22	7.0%	11.9%
Arkansas	26.13	23	6.0%	10.9%
Iowa	25.70	24	4.2%	9.0%
<b>Idaho</b>	<b>23.57</b>	<b>25</b>	<b>-4.4%</b>	<b>0.0%</b>
Rhode Island	23.52	26	-4.6%	-0.2%
Montana	23.48	27	-4.8%	-0.4%
Nebraska	23.48	28	-4.8%	-0.4%
Vermont	23.46	29	-4.9%	-0.5%
Georgia	22.83	30	-7.4%	-3.2%
Missouri	22.51	31	-8.7%	-4.5%
Colorado	20.96	32	-15.0%	-11.1%
Alaska	20.93	33	-15.1%	-11.2%
Alabama	19.69	34	-20.1%	-16.5%
Michigan	19.03	35	-22.8%	-19.3%
South Carolina	18.88	36	-23.4%	-19.9%
Mississippi	18.39	37	-25.4%	-22.0%
Oklahoma	18.32	38	-25.7%	-22.3%
Illinois	18.13	39	-26.5%	-23.1%
New Mexico	15.91	40	-35.5%	-32.5%
Louisiana	15.78	41	-36.0%	-33.1%
North Dakota	14.96	42	-39.3%	-36.5%
Arizona	12.83	43	-48.0%	-45.6%
New Hampshire	10.22	44	-58.5%	-56.6%
Tennessee	4.91	45	-80.1%	-79.2%
Florida	2.47	46	-90.0%	-89.5%
South Dakota	1.00	47	-95.9%	-95.8%
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 2010, MOTOR FUELS & LICENSE TAX BURDEN**

**Tax per \$1000 Total Personal Income**

12/18/12

State	Motor Vehicle Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	4.91			
Montana	10.25	1	108.8%	42.7%
North Dakota	9.10	2	85.3%	26.7%
Iowa	8.06	3	64.2%	12.2%
Oklahoma	7.65	4	55.8%	6.5%
Utah	7.22	5	47.1%	0.6%
<b>Idaho</b>	<b>7.18</b>	<b>6</b>	<b>46.3%</b>	<b>0.0%</b>
Vermont	7.01	7	42.7%	-2.5%
Hawaii	6.95	8	41.5%	-3.3%
Maine	6.90	9	40.6%	-3.9%
Wisconsin	6.75	10	37.5%	-6.0%
West Virginia	6.68	11	36.1%	-7.0%
Nebraska	6.52	12	32.9%	-9.2%
Oregon	6.52	13	32.8%	-9.2%
Ohio	6.49	14	32.2%	-9.6%
North Carolina	6.45	15	31.3%	-10.2%
Arkansas	6.40	16	30.3%	-10.9%
Kentucky	6.31	17	28.5%	-12.2%
Minnesota	6.25	18	27.3%	-13.0%
South Dakota	6.09	19	24.0%	-15.2%
Florida	6.04	20	23.0%	-15.9%
Washington	5.84	21	18.9%	-18.7%
Mississippi	5.78	22	17.7%	-19.5%
Tennessee	5.60	23	14.1%	-22.0%
Illinois	5.52	24	12.4%	-23.2%
Pennsylvania	5.51	25	12.2%	-23.3%
Kansas	5.50	26	11.9%	-23.5%
Indiana	5.48	27	11.6%	-23.7%
Alabama	5.44	28	10.7%	-24.3%
Michigan	5.38	29	9.6%	-25.0%
Nevada	5.37	30	9.4%	-25.2%
New Mexico	5.30	31	7.9%	-26.3%
Texas	5.05	32	2.9%	-29.7%
Colorado	4.95	33	0.8%	-31.1%
New Hampshire	4.90	34	-0.2%	-31.8%
South Carolina	4.87	35	-0.8%	-32.2%
Missouri	4.60	36	-6.3%	-36.0%
Arizona	4.52	37	-8.0%	-37.1%
Delaware	4.50	38	-8.4%	-37.3%
Wyoming	4.28	39	-12.9%	-40.5%
Maryland	4.15	40	-15.4%	-42.2%
Louisiana	4.13	41	-15.9%	-42.5%
Rhode Island	4.04	42	-17.7%	-43.7%
California	3.97	43	-19.1%	-44.7%
Virginia	3.84	44	-21.8%	-46.5%
Connecticut	3.56	45	-27.4%	-50.4%
Alaska	3.45	46	-29.8%	-52.0%
Georgia	3.37	47	-31.4%	-53.1%
Massachusetts	3.08	48	-37.3%	-57.2%
New York	2.94	49	-40.1%	-59.0%
New Jersey	2.53	50	-48.6%	-64.8%
Dist. of Col.	1.10	51	-77.7%	-84.7%

**CHART G: FY 2010 PER CAPITA PROPERTY TAXES**

12/18/12

<b>State</b>	<b>Per Capita Property Taxes (\$)</b>	<b>Rank</b>	<b>Difference Between Each State &amp; U.S. Average (%)</b>	<b>Difference Between Each State &amp; Idaho (%)</b>
United States	1,427.71			
Dist. of Col.	3,075.72	1	115.4%	269.4%
New Jersey	2,811.44	2	96.9%	237.7%
Wyoming	2,622.30	3	83.7%	214.9%
Connecticut	2,516.37	4	76.3%	202.2%
New Hampshire	2,462.79	5	72.5%	195.8%
New York	2,275.21	6	59.4%	173.3%
Vermont	2,163.59	7	51.5%	159.9%
Rhode Island	2,083.11	8	45.9%	150.2%
Massachusetts	1,979.93	9	38.7%	137.8%
Alaska	1,845.77	10	29.3%	121.7%
Illinois	1,823.99	11	27.8%	119.1%
Maine	1,787.56	12	25.2%	114.7%
Wisconsin	1,694.52	13	18.7%	103.5%
Colorado	1,588.32	14	11.2%	90.8%
Texas	1,547.76	15	8.4%	85.9%
Florida	1,499.31	16	5.0%	80.1%
Nebraska	1,480.01	17	3.7%	77.8%
Maryland	1,459.68	18	2.2%	75.3%
Michigan	1,454.99	19	1.9%	74.7%
California	1,442.50	20	1.0%	73.2%
Minnesota	1,407.85	21	-1.4%	69.1%
Virginia	1,400.83	22	-1.9%	68.2%
Kansas	1,374.48	23	-3.7%	65.1%
Iowa	1,363.72	24	-4.5%	63.8%
Nevada	1,292.39	25	-9.5%	55.2%
Montana	1,291.57	26	-9.5%	55.1%
Oregon	1,287.04	27	-9.9%	54.6%
Pennsylvania	1,259.22	28	-11.8%	51.2%
Washington	1,249.21	29	-12.5%	50.0%
Indiana	1,179.15	30	-17.4%	41.6%
Arizona	1,140.72	31	-20.1%	37.0%
South Dakota	1,135.37	32	-20.5%	36.4%
Ohio	1,129.95	33	-20.9%	35.7%
Georgia	1,090.82	34	-23.6%	31.0%
Hawaii	1,021.66	35	-28.4%	22.7%
North Dakota	1,020.12	36	-28.5%	22.5%
South Carolina	1,017.36	37	-28.7%	22.2%
Missouri	956.66	38	-33.0%	14.9%
North Carolina	896.41	39	-37.2%	7.7%
Mississippi	851.83	40	-40.3%	2.3%
<b>Idaho</b>	<b>832.61</b>	<b>41</b>	<b>-41.7%</b>	<b>0.0%</b>
Utah	828.47	42	-42.0%	-0.5%
Tennessee	791.42	43	-44.6%	-4.9%
Louisiana	744.13	44	-47.9%	-10.6%
West Virginia	743.85	45	-47.9%	-10.7%
Delaware	738.95	46	-48.2%	-11.2%
Kentucky	681.86	47	-52.2%	-18.1%
Oklahoma	637.89	48	-55.3%	-23.4%
New Mexico	628.59	49	-56.0%	-24.5%
Arkansas	595.15	50	-58.3%	-28.5%
Alabama	537.78	51	-62.3%	-35.4%



**CHART H: FY 2010 PER CAPITA SALES TAXES**

12/18/12

<b>State</b>	<b>Per Capita Sales Taxes (\$)</b>	<b>Rank</b>	<b>Difference Between Each State &amp; U.S. Average (%)</b>	<b>Difference Between Each State &amp; Idaho (%)</b>
United States	921.00			
Washington	1759.68	1	91.1%	145.4%
Wyoming	1711.97	2	85.9%	138.8%
Hawaii	1698.74	3	84.4%	136.9%
Dist. of Col.	1423.54	4	54.6%	98.6%
Louisiana	1350.65	5	46.7%	88.4%
Tennessee	1263.07	6	37.1%	76.2%
South Dakota	1255.02	7	36.3%	75.0%
New Mexico	1230.93	8	33.7%	71.7%
Arkansas	1209.22	9	31.3%	68.7%
New York	1143.84	10	24.2%	59.5%
California	1066.96	11	15.8%	48.8%
North Dakota	1060.16	12	15.1%	47.9%
Nevada	1049.94	13	14.0%	46.4%
Florida	1048.73	14	13.9%	46.3%
Arizona	1031.42	15	12.0%	43.9%
Kansas	1014.78	16	10.2%	41.5%
Texas	993.43	17	7.9%	38.6%
Colorado	989.17	18	7.4%	38.0%
Mississippi	959.28	19	4.2%	33.8%
Oklahoma	957.19	20	3.9%	33.5%
Michigan	937.38	21	1.8%	30.7%
Indiana	915.33	22	-0.6%	27.7%
Iowa	898.07	23	-2.5%	25.3%
New Jersey	897.35	24	-2.6%	25.2%
Connecticut	879.37	25	-4.5%	22.7%
Nebraska	874.03	26	-5.1%	21.9%
Georgia	858.28	27	-6.8%	19.7%
Minnesota	853.92	28	-7.3%	19.1%
North Carolina	831.73	29	-9.7%	16.0%
Alabama	811.35	30	-11.9%	13.2%
Missouri	801.67	31	-13.0%	11.8%
Utah	795.45	32	-13.6%	10.9%
Ohio	773.00	33	-16.1%	7.8%
Rhode Island	758.37	34	-17.7%	5.8%
Maine	745.46	35	-19.1%	4.0%
Wisconsin	744.55	36	-19.2%	3.8%
<b>Idaho</b>	<b>716.96</b>	<b>37</b>	<b>-22.2%</b>	<b>0.0%</b>
Massachusetts	705.43	38	-23.4%	-1.6%
South Carolina	679.61	39	-26.2%	-5.2%
Pennsylvania	677.81	40	-26.4%	-5.5%
Illinois	664.53	41	-27.8%	-7.3%
Maryland	648.77	42	-29.6%	-9.5%
Kentucky	642.86	43	-30.2%	-10.3%
West Virginia	623.80	44	-32.3%	-13.0%
Virginia	568.87	45	-38.2%	-20.7%
Vermont	512.25	46	-44.4%	-28.6%
Alaska	478.53	47	-48.0%	-33.3%
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 2010 PER CAPITA INDIVIDUAL INCOME TAXES**

12/18/12

<b>State</b>	<b>Per Capita Individual Income Taxes (\$)</b>	<b>Rank</b>	<b>Difference Between Each State &amp; U.S. Average (%)</b>	<b>Difference Between Each State &amp; Idaho (%)</b>
United States	841.57			
New York	2191.25	1	160.4%	222.2%
Dist. of Col.	1831.64	2	117.6%	169.3%
Maryland	1728.75	3	105.4%	154.2%
Connecticut	1612.73	4	91.6%	137.1%
Massachusetts	1544.55	5	83.5%	127.1%
Oregon	1288.49	6	53.1%	89.5%
California	1222.15	7	45.2%	79.7%
Minnesota	1216.08	8	44.5%	78.8%
New Jersey	1172.85	9	39.4%	72.5%
Hawaii	1120.39	10	33.1%	64.7%
Virginia	1079.11	11	28.2%	58.7%
Pennsylvania	1052.00	12	25.0%	54.7%
Ohio	1043.31	13	24.0%	53.4%
Wisconsin	1017.74	14	20.9%	49.6%
Delaware	1008.32	15	19.8%	48.3%
Maine	981.77	16	16.7%	44.4%
Kentucky	963.98	17	14.5%	41.7%
North Carolina	955.25	18	13.5%	40.5%
Kansas	941.25	19	11.8%	38.4%
Iowa	900.54	20	7.0%	32.4%
Rhode Island	863.98	21	2.7%	27.0%
Indiana	835.97	22	-0.7%	22.9%
Nebraska	827.58	23	-1.7%	21.7%
West Virginia	820.88	24	-2.5%	20.7%
Colorado	810.04	25	-3.7%	19.1%
Vermont	781.37	26	-7.2%	14.9%
Missouri	769.44	27	-8.6%	13.1%
Utah	758.03	28	-9.9%	11.5%
Georgia	722.40	29	-14.2%	6.2%
Montana	721.38	30	-14.3%	6.1%
Arkansas	715.73	31	-15.0%	5.2%
<b>Idaho</b>	<b>680.11</b>	<b>32</b>	<b>-19.2%</b>	<b>0.0%</b>
Illinois	662.61	33	-21.3%	-2.6%
Michigan	594.35	34	-29.4%	-12.6%
Oklahoma	591.43	35	-29.7%	-13.0%
South Carolina	576.54	36	-31.5%	-15.2%
Alabama	563.62	37	-33.0%	-17.1%
Louisiana	503.17	38	-40.2%	-26.0%
New Mexico	463.04	39	-45.0%	-31.9%
Mississippi	455.38	40	-45.9%	-33.0%
North Dakota	450.36	41	-46.5%	-33.8%
Arizona	376.74	42	-55.2%	-44.6%
New Hampshire	62.55	43	-92.6%	-90.8%
Tennessee	27.13	44	-96.8%	-96.0%
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 2010 PER CAPITA CORPORATE INCOME TAXES**

12/18/12

<b>State</b>	<b>Per Capita Corporate Income Taxes (\$)</b>	<b>Rank</b>	<b>Difference Between Each State &amp; U.S. Average (%)</b>	<b>Difference Between Each State &amp; Idaho (%)</b>
United States	138.55			
Alaska	900.67	1	550.1%	1339.4%
Dist. of Col.	543.57	2	292.3%	768.7%
New York	467.92	3	237.7%	647.8%
New Hampshire	379.47	4	173.9%	506.5%
Massachusetts	279.82	5	102.0%	347.2%
California	244.04	6	76.1%	290.0%
New Jersey	232.62	7	67.9%	271.8%
Delaware	163.50	8	18.0%	161.3%
Maryland	154.06	9	11.2%	146.2%
Pennsylvania	151.94	10	9.7%	142.8%
Wisconsin	149.63	11	8.0%	139.1%
Connecticut	141.95	12	2.5%	126.9%
Tennessee	141.83	13	2.4%	126.7%
Vermont	136.08	14	-1.8%	117.5%
Minnesota	135.91	15	-1.9%	117.2%
North Carolina	135.37	16	-2.3%	116.3%
Maine	132.04	17	-4.7%	111.0%
Arkansas	131.90	18	-4.8%	110.8%
North Dakota	130.98	19	-5.5%	109.3%
West Virginia	127.92	20	-7.7%	104.4%
Kansas	123.26	21	-11.0%	97.0%
Rhode Island	115.56	22	-16.6%	84.7%
Kentucky	110.96	23	-19.9%	77.3%
Mississippi	106.51	24	-23.1%	70.2%
Illinois	105.89	25	-23.6%	69.2%
Oregon	103.61	26	-25.2%	65.6%
Virginia	98.40	27	-29.0%	57.3%
Florida	95.16	28	-31.3%	52.1%
Montana	94.08	29	-32.1%	50.4%
Indiana	92.03	30	-33.6%	47.1%
Alabama	89.49	31	-35.4%	43.0%
Utah	88.59	32	-36.1%	41.6%
Louisiana	86.49	33	-37.6%	38.2%
Nebraska	84.31	34	-39.1%	34.8%
Colorado	71.30	35	-48.5%	14.0%
Georgia	70.50	36	-49.1%	12.7%
Michigan	70.06	37	-49.4%	12.0%
Arizona	64.42	38	-53.5%	3.0%
Iowa	63.00	39	-54.5%	0.7%
<b>Idaho</b>	<b>62.57</b>	<b>40</b>	<b>-54.8%</b>	<b>0.0%</b>
New Mexico	60.55	41	-56.3%	-3.2%
Hawaii	58.56	42	-57.7%	-6.4%
Oklahoma	57.53	43	-58.5%	-8.1%
Missouri	44.58	44	-67.8%	-28.8%
South Dakota	38.16	45	-72.5%	-39.0%
South Carolina	32.03	46	-76.9%	-48.8%
Ohio	23.05	47	-83.4%	-63.2%
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 2010 PER CAPITA COMBINED CORP. & IND.  
INCOME TAXES**

12/18/12

<b>State</b>	<b>Per Capita Income Taxes (\$)</b>	<b>Rank</b>	<b>Difference Between Each State &amp; U.S. Average (%)</b>	<b>Difference Between Each State &amp; Idaho (%)</b>
United States	980.12			
New York	2659.17	1	171.3%	258.1%
Dist. of Col.	2375.21	2	142.3%	219.8%
Maryland	1882.81	3	92.1%	153.5%
Massachusetts	1824.38	4	86.1%	145.6%
Connecticut	1754.67	5	79.0%	136.3%
California	1466.18	6	49.6%	97.4%
New Jersey	1405.47	7	43.4%	89.2%
Oregon	1392.09	8	42.0%	87.4%
Minnesota	1351.99	9	37.9%	82.0%
Pennsylvania	1203.94	10	22.8%	62.1%
Hawaii	1178.95	11	20.3%	58.7%
Virginia	1177.52	12	20.1%	58.6%
Delaware	1171.82	13	19.6%	57.8%
Wisconsin	1167.36	14	19.1%	57.2%
Maine	1113.81	15	13.6%	50.0%
North Carolina	1090.62	16	11.3%	46.8%
Kentucky	1074.94	17	9.7%	44.7%
Ohio	1066.36	18	8.8%	43.6%
Kansas	1064.51	19	8.6%	43.3%
Rhode Island	979.54	20	-0.1%	31.9%
Iowa	963.54	21	-1.7%	29.7%
West Virginia	948.80	22	-3.2%	27.8%
Indiana	928.01	23	-5.3%	25.0%
Vermont	917.45	24	-6.4%	23.5%
Nebraska	911.90	25	-7.0%	22.8%
Alaska	900.67	26	-8.1%	21.3%
Colorado	881.34	27	-10.1%	18.7%
Arkansas	847.63	28	-13.5%	14.1%
Utah	846.62	29	-13.6%	14.0%
Montana	815.46	30	-16.8%	9.8%
Missouri	814.02	31	-16.9%	9.6%
Georgia	792.90	32	-19.1%	6.8%
Illinois	768.50	33	-21.6%	3.5%
<b>Idaho</b>	<b>742.68</b>	<b>34</b>	<b>-24.2%</b>	<b>0.0%</b>
Michigan	664.40	35	-32.2%	-10.5%
Alabama	653.12	36	-33.4%	-12.1%
Oklahoma	648.96	37	-33.8%	-12.6%
South Carolina	608.57	38	-37.9%	-18.1%
Louisiana	589.66	39	-39.8%	-20.6%
North Dakota	581.34	40	-40.7%	-21.7%
Mississippi	561.88	41	-42.7%	-24.3%
New Mexico	523.59	42	-46.6%	-29.5%
New Hampshire	442.02	43	-54.9%	-40.5%
Arizona	441.17	44	-55.0%	-40.6%
Tennessee	168.96	45	-82.8%	-77.2%
Florida	95.16	46	-90.3%	-87.2%
South Dakota	38.16	47	-96.1%	-94.9%
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 2010 PER CAPITA MOTOR VEHICLES TAXES**

12/18/12

<b>State</b>	<b>Per Capita Motor Vehicle Taxes (\$)</b>	<b>Rank</b>	<b>Difference Between Each State &amp; U.S. Average (%)</b>	<b>Difference Between Each State &amp; Idaho (%)</b>
United States	195.18			
Montana	356.05	1	82.4%	57.4%
North Dakota	353.56	2	81.1%	56.3%
Iowa	302.21	3	54.8%	33.6%
Hawaii	279.82	4	43.4%	23.7%
Vermont	274.03	5	40.4%	21.1%
Oklahoma	271.09	6	38.9%	19.8%
Minnesota	262.49	7	34.5%	16.0%
Wisconsin	253.87	8	30.1%	12.2%
Nebraska	253.41	9	29.8%	12.0%
Maine	253.34	10	29.8%	12.0%
Washington	250.56	11	28.4%	10.7%
Oregon	237.62	12	21.7%	5.0%
Illinois	234.00	13	19.9%	3.4%
Ohio	233.25	14	19.5%	3.1%
Florida	232.58	15	19.2%	2.8%
South Dakota	232.02	16	18.9%	2.5%
Utah	231.88	17	18.8%	2.5%
<b>Idaho</b>	<b>226.26</b>	<b>18</b>	<b>15.9%</b>	<b>0.0%</b>
North Carolina	223.60	19	14.6%	-1.2%
Pennsylvania	221.92	20	13.7%	-1.9%
Kansas	215.70	21	10.5%	-4.7%
West Virginia	212.78	22	9.0%	-6.0%
New Hampshire	211.81	23	8.5%	-6.4%
Colorado	208.12	24	6.6%	-8.0%
Arkansas	207.46	25	6.3%	-8.3%
Kentucky	205.83	26	5.5%	-9.0%
Maryland	199.86	27	2.4%	-11.7%
Wyoming	199.22	28	2.1%	-12.0%
Nevada	196.11	29	0.5%	-13.3%
Connecticut	194.28	30	-0.5%	-14.1%
Texas	193.76	31	-0.7%	-14.4%
Tennessee	192.98	32	-1.1%	-14.7%
Michigan	187.95	33	-3.7%	-16.9%
Indiana	186.12	34	-4.6%	-17.7%
Alabama	180.27	35	-7.6%	-20.3%
Delaware	178.12	36	-8.7%	-21.3%
Mississippi	176.66	37	-9.5%	-21.9%
New Mexico	174.29	38	-10.7%	-23.0%
California	168.99	39	-13.4%	-25.3%
Virginia	168.38	40	-13.7%	-25.6%
Rhode Island	168.29	41	-13.8%	-25.6%
Missouri	166.35	42	-14.8%	-26.5%
South Carolina	157.00	43	-19.6%	-30.6%
Arizona	155.35	44	-20.4%	-31.3%
Massachusetts	155.05	45	-20.6%	-31.5%
Louisiana	154.41	46	-20.9%	-31.8%
Alaska	148.34	47	-24.0%	-34.4%
New York	139.96	48	-28.3%	-38.1%
New Jersey	126.60	49	-35.1%	-44.0%
Georgia	117.05	50	-40.0%	-48.3%
Dist. of Col.	74.96	51	-61.6%	-66.9%

**CHART M: FY 2010 OVERALL TAX BURDEN**

**Tax per \$1000 Total Personal Income**

12/18/12

<b>State</b>	<b>Overall Tax \$ Per \$1000 Income</b>	<b>Rank</b>	<b>Difference Between Each State &amp; U.S. Average (%)</b>	<b>Difference Between Each State &amp; Idaho (%)</b>
United States	103.25			
Alaska	200.76	1	94.4%	129.0%
New York	147.75	2	43.1%	68.5%
North Dakota	132.74	3	28.6%	51.4%
Wyoming	132.35	4	28.2%	51.0%
Dist. of Col.	121.66	5	17.8%	38.8%
Vermont	120.65	6	16.8%	37.6%
Hawaii	120.18	7	16.4%	37.1%
Maine	119.83	8	16.1%	36.7%
New Jersey	115.84	9	12.2%	32.1%
Wisconsin	113.94	10	10.4%	30.0%
Connecticut	109.80	11	6.3%	25.2%
Rhode Island	109.70	12	6.3%	25.1%
West Virginia	109.60	13	6.1%	25.0%
Minnesota	109.26	14	5.8%	24.6%
California	108.68	15	5.3%	24.0%
Indiana	105.86	16	2.5%	20.7%
Ohio	104.75	17	1.5%	19.5%
Iowa	104.50	18	1.2%	19.2%
Nebraska	103.64	19	0.4%	18.2%
Michigan	103.53	20	0.3%	18.1%
Pennsylvania	102.96	21	-0.3%	17.4%
Nevada	102.65	22	-0.6%	17.1%
Kansas	101.73	23	-1.5%	16.0%
Massachusetts	101.29	24	-1.9%	15.5%
Maryland	100.80	25	-2.4%	15.0%
Delaware	100.53	26	-2.6%	14.7%
Arkansas	100.18	27	-3.0%	14.3%
Mississippi	98.85	28	-4.3%	12.7%
North Carolina	98.66	29	-4.4%	12.5%
Illinois	98.63	30	-4.5%	12.5%
Kentucky	97.10	31	-6.0%	10.8%
Colorado	96.56	32	-6.5%	10.1%
New Mexico	96.33	33	-6.7%	9.9%
Louisiana	95.10	34	-7.9%	8.5%
Oregon	93.79	35	-9.2%	7.0%
Montana	93.53	36	-9.4%	6.7%
Utah	93.37	37	-9.6%	6.5%
Washington	92.47	38	-10.4%	5.5%
Florida	90.74	39	-12.1%	3.5%
Texas	89.31	40	-13.5%	1.9%
Georgia	89.28	41	-13.5%	1.8%
Arizona	89.02	42	-13.8%	1.5%
Virginia	88.64	43	-14.2%	1.1%
New Hampshire	88.17	44	-14.6%	0.6%
South Carolina	88.08	45	-14.7%	0.5%
<b>Idaho</b>	<b>87.67</b>	<b>46</b>	<b>-15.1%</b>	<b>0.0%</b>
Missouri	87.48	47	-15.3%	-0.2%
Oklahoma	85.54	48	-17.2%	-2.4%
Alabama	83.71	49	-18.9%	-4.5%
Tennessee	83.33	50	-19.3%	-5.0%
South Dakota	83.07	51	-19.5%	-5.3%

**CHART N: FY 2010 PER CAPITA OVERALL TAXES**

12/18/12

<b>State</b>	<b>Per Capita Overall Taxes (\$)</b>	<b>Rank</b>	<b>Difference Between Each State &amp; U.S. Average (%)</b>	<b>Difference Between Each State &amp; Idaho (%)</b>
United States	4,104.25			
Alaska	8,638.17	1	110.5%	212.7%
Dist. of Col.	8,321.24	2	102.7%	201.3%
New York	7,025.34	3	71.2%	154.4%
Wyoming	6,164.67	4	50.2%	123.2%
Connecticut	5,986.37	5	45.9%	116.7%
New Jersey	5,805.60	6	41.5%	110.2%
North Dakota	5,157.11	7	25.7%	86.7%
Massachusetts	5,105.09	8	24.4%	84.8%
Maryland	4,850.71	9	18.2%	75.6%
Hawaii	4,839.63	10	17.9%	75.2%
Vermont	4,718.99	11	15.0%	70.9%
California	4,622.03	12	12.6%	67.3%
Minnesota	4,587.51	13	11.8%	66.1%
Rhode Island	4,569.42	14	11.3%	65.4%
Maine	4,397.76	15	7.2%	59.2%
Wisconsin	4,285.83	16	4.4%	55.2%
Illinois	4,181.34	17	1.9%	51.4%
Pennsylvania	4,146.94	18	1.0%	50.1%
Colorado	4,059.56	19	-1.1%	47.0%
Nebraska	4,025.88	20	-1.9%	45.8%
Kansas	3,992.30	21	-2.7%	44.5%
Delaware	3,979.10	22	-3.0%	44.1%
Washington	3,969.64	23	-3.3%	43.7%
Iowa	3,917.83	24	-4.5%	41.8%
Virginia	3,885.05	25	-5.3%	40.7%
New Hampshire	3,812.15	26	-7.1%	38.0%
Ohio	3,762.68	27	-8.3%	36.2%
Nevada	3,747.28	28	-8.7%	35.7%
Michigan	3,614.82	29	-11.9%	30.9%
Indiana	3,595.06	30	-12.4%	30.2%
Louisiana	3,554.41	31	-13.4%	28.7%
Florida	3,493.99	32	-14.9%	26.5%
West Virginia	3,490.42	33	-15.0%	26.4%
Texas	3,424.87	34	-16.6%	24.0%
North Carolina	3,420.82	35	-16.7%	23.9%
Oregon	3,418.90	36	-16.7%	23.8%
Arkansas	3,249.46	37	-20.8%	17.6%
Montana	3,248.43	38	-20.9%	17.6%
New Mexico	3,169.57	39	-22.8%	14.8%
Kentucky	3,167.97	40	-22.8%	14.7%
South Dakota	3,164.67	41	-22.9%	14.6%
Missouri	3,163.61	42	-22.9%	14.5%
Georgia	3,100.45	43	-24.5%	12.3%
Arizona	3,061.19	44	-25.4%	10.8%
Oklahoma	3,030.37	45	-26.2%	9.7%
Mississippi	3,020.61	46	-26.4%	9.4%
Utah	2,997.14	47	-27.0%	8.5%
Tennessee	2,869.92	48	-30.1%	3.9%
South Carolina	2,838.47	49	-30.8%	2.8%
Alabama	2,776.19	50	-32.4%	0.5%
<b>Idaho</b>	<b>2,762.01</b>	<b>51</b>	<b>-32.7%</b>	<b>0.0%</b>

**CHART O: FY 2010 PER CAPITA INCOME**

12/18/12

State	Per Capita Income (\$)	Rank Based on Income	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
<b>United States</b>	39,750			
Dist. of Col.	68,396	1	72.1%	117.1%
Connecticut	54,523	2	37.2%	73.1%
Massachusetts	50,400	3	26.8%	60.0%
New Jersey	50,117	4	26.1%	59.1%
Maryland	48,120	5	21.1%	52.7%
New York	47,550	6	19.6%	50.9%
Wyoming	46,579	7	17.2%	47.9%
Virginia	43,829	8	10.3%	39.1%
New Hampshire	43,239	9	8.8%	37.3%
Alaska	43,026	10	8.2%	36.6%
Washington	42,928	11	8.0%	36.3%
California	42,530	12	7.0%	35.0%
Illinois	42,395	13	6.7%	34.6%
Colorado	42,040	14	5.8%	33.4%
Minnesota	41,988	15	5.6%	33.3%
Rhode Island	41,652	16	4.8%	32.2%
Pennsylvania	40,278	17	1.3%	27.9%
Hawaii	40,271	18	1.3%	27.8%
Delaware	39,582	19	-0.4%	25.6%
Kansas	39,243	20	-1.3%	24.6%
Vermont	39,114	21	-1.6%	24.2%
North Dakota	38,853	22	-2.3%	23.3%
Nebraska	38,843	23	-2.3%	23.3%
Florida	38,504	24	-3.1%	22.2%
Texas	38,349	25	-3.5%	21.7%
South Dakota	38,097	26	-4.2%	20.9%
Wisconsin	37,614	27	-5.4%	19.4%
Iowa	37,491	28	-5.7%	19.0%
Louisiana	37,377	29	-6.0%	18.6%
Maine	36,700	30	-7.7%	16.5%
Nevada	36,505	31	-8.2%	15.9%
Oregon	36,453	32	-8.3%	15.7%
Missouri	36,162	33	-9.0%	14.8%
Ohio	35,920	34	-9.6%	14.0%
Oklahoma	35,428	35	-10.9%	12.5%
Michigan	34,915	36	-12.2%	10.8%
Montana	34,732	37	-12.6%	10.2%
Georgia	34,728	38	-12.6%	10.2%
North Carolina	34,672	39	-12.8%	10.1%
Tennessee	34,442	40	-13.4%	9.3%
Arizona	34,388	41	-13.5%	9.2%
Indiana	33,961	42	-14.6%	7.8%
Alabama	33,164	43	-16.6%	5.3%
New Mexico	32,905	44	-17.2%	4.4%
Kentucky	32,625	45	-17.9%	3.6%
Arkansas	32,435	46	-18.4%	3.0%
South Carolina	32,225	47	-18.9%	2.3%
Utah	32,100	48	-19.2%	1.9%
West Virginia	31,847	49	-19.9%	1.1%
<b>Idaho</b>	<b>31,503</b>	<b>50</b>	<b>-20.7%</b>	<b>0.0%</b>
Mississippi	30,558	51	-23.1%	-3.0%