

































Effective Tax Rate as Percent of 2005 Total Personal Income							
		11 Western			Nationwide		
		High	Median	Low	High	Median	Low
Property Tax	2.92%	4.86%	2.92	1.65%	5.47%	3.12%	1.37%
		WY	ID	NM	NH	OR	AL
Sales Tax	2.86%	4.79%	3.33%	0%	5.01%	2.61%	0%
		WA	UT	MT OR	HI	IN	DE MT NH OR
Individual Income Tax	2.64%	4.23%	2.22%	0%	4.60%	2.50%	0%
		OR	CO	NV WA WY	NY	WV	FL NV SD TX WA WY AK
Corporate Income Tax	0.36	0.67%	0.32%	0%	2.57%	0.36%	0%
		CA	OR	NV WA WY	AK	ID	NV TX WA WY
*Motor Vehicle Tax	0.86	1.26%	0.71%	0.45%	1.26%	0.64%	0.17%
		MT	OR	CA	MT	PA	DC
Total State & Local Taxes	10.59%	14.57%	10.71%	9.23%	14.66%	10.84%	8.52%
		WY	AZ	CO	NY	PA	SD

\*Includes motor fuels.



Idaho's Fiscal Year 2005 Total Per Capita Taxes (\$)							
		11 Western			Nationwide		
		High	Median	Low	High	Median	Low
Property Tax	\$ 807	\$1,751	\$ 962	\$ 448	\$2,206	\$1,044	\$ 394
		WY	NV	NM	NJ	OH	AL
Sales Tax	\$ 790	\$ 1,692	\$1,039	\$ 0	\$ 1,692	\$ 827	\$ 0
		WA	CA	MT OR	WA	OK	DE MT NH OR
Individual Income Tax	\$ 728	\$ 1,327	\$ 728	\$ 0	\$ 1,972	\$ 768	\$ 0
		OR	ID	NV WA WY	DC	IN	FL NV SD TX WA WY AK
Corporate Income Tax	\$ 98	\$ 240	\$ 98	\$ 0	\$ 888	\$ 111	\$ 0
		CA	ID	NV WA WY	AK	VT	NV TX WA WY
*Motor Vehicle Tax	\$ 237	\$ 357	\$ 209	\$ 147	\$ 357	\$ 203	\$ 72
		MT	WA	AZ	MT	AR	NY
Total State & Local Taxes	\$2,926	\$ 5,251	\$ 3,151	\$ 2,912	\$ 7,383	\$ 3,405	\$ 2,569
		WY	NM	MT	DC	IN	AL

\*Includes motor fuels.

# **APPENDIX**

**CHART I: FY 2005 PROPERTY TAX BURDEN - BASED ON TOTAL PERSONAL INCOME**

6/12/07

State	Personal Income FY 2005 \$ Million	State & Local FY-05 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	9,982,781	335,678.0			3.36%		
Alabama	130,818	1,792.3	4,398.9	2,606.5	1.37%	40.7%	51
Alaska	22,936	892.3	771.2	(121.1)	3.89%	115.7%	14
Arizona	171,143	5,126.1	5,754.8	628.7	3.00%	89.1%	29
Arkansas	72,667	1,172.3	2,443.5	1,271.2	1.61%	48.0%	49
California	1,301,152	34,058.3	43,752.2	9,693.9	2.62%	77.8%	39
Colorado	169,876	4,940.4	5,712.2	771.8	2.91%	86.5%	33
Connecticut	162,596	7,155.6	5,467.4	(1,688.2)	4.40%	130.9%	8
Delaware	30,202	485.8	1,015.6	529.7	1.61%	47.8%	50
Dist. of Col.	29,994	1,135.5	1,008.6	(127.0)	3.79%	112.6%	15
Florida	584,217	20,389.1	19,644.7	(744.5)	3.49%	103.8%	21
Georgia	273,349	8,214.5	9,191.5	977.0	3.01%	89.4%	28
Hawaii	42,652	818.2	1,434.2	616.0	1.92%	57.1%	46
<b>Idaho</b>	<b>39,480</b>	<b>1,153.8</b>	<b>1,327.5</b>	<b>173.7</b>	<b>2.92%</b>	<b>86.9%</b>	<b>32</b>
Illinois	452,141	18,690.1	15,203.6	(3,486.6)	4.13%	122.9%	11
Indiana	191,417	7,639.0	6,436.5	(1,202.5)	3.99%	118.7%	12
Iowa	92,711	3,302.3	3,117.5	(184.8)	3.56%	105.9%	19
Kansas	88,110	3,090.4	2,962.8	(127.7)	3.51%	104.3%	20
Kentucky	114,880	2,246.9	3,862.9	1,616.0	1.96%	58.2%	45
Louisiana	124,157	2,429.4	4,174.9	1,745.5	1.96%	58.2%	44
Maine	40,022	2,152.0	1,345.8	(806.2)	5.38%	159.9%	2
Maryland	227,528	5,594.4	7,650.8	2,056.4	2.46%	73.1%	41
Massachusetts	273,644	10,341.1	9,201.5	(1,139.6)	3.78%	112.4%	16
Michigan	325,985	12,918.9	10,961.5	(1,957.4)	3.96%	117.9%	13
Minnesota	188,232	5,250.9	6,329.4	1,078.6	2.79%	83.0%	34
Mississippi	71,241	1,967.4	2,395.5	428.1	2.76%	82.1%	36
Missouri	177,150	4,695.5	5,956.8	1,261.3	2.65%	78.8%	38
Montana	26,456	997.4	889.6	(107.8)	3.77%	112.1%	17
Nebraska	56,969	2,101.8	1,915.6	(186.2)	3.69%	109.7%	18
Nevada	83,252	2,320.8	2,799.4	478.6	2.79%	82.9%	35
New Hampshire	48,426	2,650.3	1,628.4	(1,022.0)	5.47%	162.8%	1
New Jersey	372,795	19,196.6	12,535.5	(6,661.1)	5.15%	153.1%	4
New Mexico	52,261	863.1	1,757.3	894.2	1.65%	49.1%	48
New York	758,121	34,150.0	25,492.3	(8,657.6)	4.50%	134.0%	7
North Carolina	261,528	6,449.6	8,794.1	2,344.4	2.47%	73.3%	40
North Dakota	19,175	619.9	644.8	24.9	3.23%	96.1%	23
Ohio	359,549	11,974.0	12,090.1	116.1	3.33%	99.0%	22
Oklahoma	103,176	1,718.6	3,469.4	1,750.7	1.67%	49.5%	47
Oregon	114,263	3,563.0	3,842.2	279.2	3.12%	92.7%	26
Pennsylvania	424,320	13,390.5	14,268.0	877.5	3.16%	93.8%	25
Rhode Island	37,335	1,819.4	1,255.4	(564.0)	4.87%	144.9%	5
South Carolina	116,993	3,738.8	3,934.0	195.1	3.20%	95.0%	24
South Dakota	24,684	730.1	830.0	99.9	2.96%	88.0%	31
Tennessee	179,345	3,894.4	6,030.6	2,136.2	2.17%	64.6%	42
Texas	716,147	30,275.7	24,080.9	(6,194.8)	4.23%	125.7%	10
Utah	65,606	1,792.5	2,206.1	413.6	2.73%	81.3%	37
Vermont	19,978	1,056.4	671.8	(384.6)	5.29%	157.2%	3
Virginia	275,706	8,390.0	9,270.8	880.8	3.04%	90.5%	27
Washington	222,437	6,637.3	7,479.6	842.3	2.98%	88.7%	30
West Virginia	46,925	1,008.4	1,577.9	569.5	2.15%	63.9%	43
Wisconsin	180,706	7,796.0	6,076.4	(1,719.7)	4.31%	128.3%	9
Wyoming	18,333	890.7	616.4	(274.3)	4.86%	144.5%	6

**CHART II: FY 2005 SALES TAX BURDEN - BASED ON TOTAL PERSONAL INCOME**

06/12/07

State	Personal Income FY 2005 \$ Million	State & Local FY-05 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	9,982,781	262,955.0			2.63%		
Alabama	130,818	3,533.3	3,445.9	(87.4)	2.70%	102.5%	24
Alaska	22,936	157.4	604.1	446.8	0.69%	26.0%	47
Arizona	171,143	7,026.3	4,508.0	(2,518.2)	4.11%	155.9%	7
Arkansas	72,667	3,327.7	1,914.1	(1,413.6)	4.58%	173.9%	3
California	1,301,152	37,574.7	34,273.5	(3,301.3)	2.89%	109.6%	15
Colorado	169,876	4,391.0	4,474.7	83.7	2.58%	98.1%	28
Connecticut	162,596	3,267.7	4,282.9	1,015.2	2.01%	76.3%	39
Delaware	30,202	0.0	795.6	795.6	0.00%	0.0%	48
Dist. of Col.	29,994	846.9	790.1	(56.8)	2.82%	107.2%	20
Florida	584,217	20,078.8	15,388.8	(4,690.0)	3.44%	130.5%	11
Georgia	273,349	7,663.6	7,200.2	(463.4)	2.80%	106.4%	21
Hawaii	42,652	2,136.6	1,123.5	(1,013.1)	5.01%	190.2%	1
<b>Idaho</b>	<b>39,480</b>	<b>1,128.5</b>	<b>1,039.9</b>	<b>(88.5)</b>	<b>2.86%</b>	<b>108.5%</b>	<b>17</b>
Illinois	452,141	8,361.4	11,909.8	3,548.4	1.85%	70.2%	41
Indiana	191,417	5,001.0	5,042.1	41.0	2.61%	99.2%	26
Iowa	92,711	2,159.7	2,442.1	282.4	2.33%	88.4%	35
Kansas	88,110	2,519.8	2,320.9	(198.9)	2.86%	108.6%	16
Kentucky	114,880	2,605.2	3,026.0	420.9	2.27%	86.1%	37
Louisiana	124,157	5,677.7	3,270.4	(2,407.3)	4.57%	173.6%	4
Maine	40,022	934.8	1,054.2	119.4	2.34%	88.7%	33
Maryland	227,528	2,890.0	5,993.3	3,103.3	1.27%	48.2%	46
Massachusetts	273,644	3,890.9	7,208.0	3,317.1	1.42%	54.0%	45
Michigan	325,985	8,074.1	8,586.7	512.6	2.48%	94.0%	30
Minnesota	188,232	4,269.5	4,958.2	688.7	2.27%	86.1%	36
Mississippi	71,241	2,589.0	1,876.6	(712.4)	3.63%	138.0%	10
Missouri	177,150	4,859.5	4,666.3	(193.2)	2.74%	104.1%	23
Montana	26,456	0.0	696.9	696.9	0.00%	0.0%	49
Nebraska	56,969	1,768.2	1,500.6	(267.6)	3.10%	117.8%	14
Nevada	83,252	3,062.0	2,192.9	(869.1)	3.68%	139.6%	9
New Hampshire	48,426	0.0	1,275.6	1,275.6	0.00%	0.0%	50
New Jersey	372,795	6,552.2	9,819.7	3,267.5	1.76%	66.7%	42
New Mexico	52,261	2,155.3	1,376.6	(778.7)	4.12%	156.6%	6
New York	758,121	21,100.8	19,969.5	(1,131.3)	2.78%	105.7%	22
North Carolina	261,528	6,242.1	6,888.9	646.7	2.39%	90.6%	31
North Dakota	19,175	478.9	505.1	26.2	2.50%	94.8%	29
Ohio	359,549	9,649.7	9,470.8	(178.9)	2.68%	101.9%	25
Oklahoma	103,176	2,929.6	2,717.8	(211.8)	2.84%	107.8%	18
Oregon	114,263	0.0	3,009.8	3,009.8	0.00%	0.0%	51
Pennsylvania	424,320	8,257.9	11,176.9	2,919.1	1.95%	73.9%	40
Rhode Island	37,335	844.1	983.4	139.4	2.26%	85.8%	38
South Carolina	116,993	3,030.9	3,081.7	50.8	2.59%	98.4%	27
South Dakota	24,684	833.6	650.2	(183.4)	3.38%	128.2%	12
Tennessee	179,345	7,569.5	4,724.1	(2,845.4)	4.22%	160.2%	5
Texas	716,147	20,248.2	18,863.9	(1,384.3)	2.83%	107.3%	19
Utah	65,606	2,181.8	1,728.1	(453.7)	3.33%	126.3%	13
Vermont	19,978	315.2	526.2	211.0	1.58%	59.9%	43
Virginia	275,706	4,046.9	7,262.3	3,215.4	1.47%	55.7%	44
Washington	222,437	10,645.4	5,859.2	(4,786.2)	4.79%	181.7%	2
West Virginia	46,925	1,095.3	1,236.0	140.7	2.33%	88.6%	34
Wisconsin	180,706	4,299.9	4,759.9	460.0	2.38%	90.3%	32
Wyoming	18,333	682.3	482.9	(199.4)	3.72%	141.3%	8

**CHART III: FY 2005 INDIVIDUAL INCOME TAX BURDEN  
BASED ON TOTAL PERSONAL INCOME**

<b>06/12/07 State</b>	<b>Personal Income FY 2005 \$ Million</b>	<b>State &amp; Local FY-05 Individual Inc. Tax Revenue \$ Million</b>	<b>Tax Capacity: Potent. 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	9,982,781	240,930.2			2.41%		
Alabama	130,818	2,644.7	3,157.2	512.5	2.02%	83.8%	36
Alaska	22,936	0.0	553.5	553.5	0.00%	0.0%	51
Arizona	171,143	2,848.5	4,130.5	1,282.0	1.66%	69.0%	40
Arkansas	72,667	1,875.1	1,753.8	(121.3)	2.58%	106.9%	23
California	1,301,152	42,992.0	31,402.8	(11,589.3)	3.30%	136.9%	8
Colorado	169,876	3,770.7	4,099.9	329.1	2.22%	92.0%	33
Connecticut	162,596	5,033.4	3,924.2	(1,109.3)	3.10%	128.3%	13
Delaware	30,202	932.3	728.9	(203.3)	3.09%	127.9%	14
Dist. of Col.	29,994	1,147.9	723.9	(424.1)	3.83%	158.6%	4
Florida	584,217	0.0	14,099.8	14,099.8	0.00%	0.0%	50
Georgia	273,349	7,326.2	6,597.1	(729.1)	2.68%	111.1%	20
Hawaii	42,652	1,381.5	1,029.4	(352.1)	3.24%	134.2%	11
<b>Idaho</b>	<b>39,480</b>	<b>1,040.5</b>	<b>952.8</b>	<b>(87.7)</b>	<b>2.64%</b>	<b>109.2%</b>	<b>22</b>
Illinois	452,141	7,936.9	10,912.2	2,975.3	1.76%	72.7%	39
Indiana	191,417	4,811.6	4,619.8	(191.8)	2.51%	104.2%	24
Iowa	92,711	2,312.9	2,237.5	(75.4)	2.49%	103.4%	27
Kansas	88,110	2,050.6	2,126.5	75.9	2.33%	96.4%	31
Kentucky	114,880	3,792.2	2,772.6	(1,019.7)	3.30%	136.8%	9
Louisiana	124,157	2,392.7	2,996.5	603.8	1.93%	79.9%	38
Maine	40,022	1,299.3	965.9	(333.3)	3.25%	134.5%	10
Maryland	227,528	9,153.4	5,491.3	(3,662.1)	4.02%	166.7%	3
Massachusetts	273,644	9,690.3	6,604.3	(3,086.0)	3.54%	146.7%	6
Michigan	325,985	6,565.2	7,867.5	1,302.3	2.01%	83.4%	37
Minnesota	188,232	6,341.2	4,542.9	(1,798.3)	3.37%	139.6%	7
Mississippi	71,241	1,174.1	1,719.4	545.3	1.65%	68.3%	41
Missouri	177,150	4,318.5	4,275.4	(43.1)	2.44%	101.0%	29
Montana	26,456	713.4	638.5	(74.9)	2.70%	111.7%	19
Nebraska	56,969	1,393.9	1,374.9	(19.0)	2.45%	101.4%	28
Nevada	83,252	0.0	2,009.3	2,009.3	0.00%	0.0%	49
New Hampshire	48,426	67.7	1,168.7	1,101.1	0.14%	5.8%	43
New Jersey	372,795	8,224.3	8,997.2	773.0	2.21%	91.4%	34
New Mexico	52,261	1,086.0	1,261.3	175.3	2.08%	86.1%	35
New York	758,121	34,843.7	18,296.9	(16,546.8)	4.60%	190.4%	1
North Carolina	261,528	8,427.6	6,311.9	(2,115.7)	3.22%	133.5%	12
North Dakota	19,175	242.0	462.8	220.8	1.26%	52.3%	42
Ohio	359,549	13,079.2	8,677.6	(4,401.6)	3.64%	150.7%	5
Oklahoma	103,176	2,468.6	2,490.1	21.5	2.39%	99.1%	30
Oregon	114,263	4,829.2	2,757.7	(2,071.5)	4.23%	175.1%	2
Pennsylvania	424,320	11,461.7	10,240.8	(1,220.9)	2.70%	111.9%	18
Rhode Island	37,335	998.0	901.1	(97.0)	2.67%	110.8%	21
South Carolina	116,993	2,691.5	2,823.6	132.1	2.30%	95.3%	32
South Dakota	24,684	0.0	595.7	595.7	0.00%	0.0%	48
Tennessee	179,345	155.3	4,328.4	4,173.1	0.09%	3.6%	44
Texas	716,147	0.0	17,283.9	17,283.9	0.00%	0.0%	47
Utah	65,606	1,926.7	1,583.4	(343.3)	2.94%	121.7%	17
Vermont	19,978	500.5	482.2	(18.3)	2.51%	103.8%	25
Virginia	275,706	8,352.4	6,654.1	(1,698.3)	3.03%	125.5%	15
Washington	222,437	0.0	5,368.4	5,368.4	0.00%	0.0%	46
West Virginia	46,925	1,172.0	1,132.5	(39.5)	2.50%	103.5%	26
Wisconsin	180,706	5,465.1	4,361.3	(1,103.8)	3.02%	125.3%	16
Wyoming	18,333	0.0	442.4	442.4	0.00%	0.0%	45

**CHART IV: FY 2005 CORPORATE INCOME TAX BURDEN  
BASED ON TOTAL PERSONAL INCOME**

<b>06/12/07 State</b>	<b>Personal Income FY 2005 \$ Million</b>	<b>State &amp; Local FY-05 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	9,982,781	43,138.0			0.43%		
Alabama	130,818	397.3	565.3	168.0	0.30%	70.3%	34
Alaska	22,936	588.7	99.1	(489.6)	2.57%	594.0%	1
Arizona	171,143	701.9	739.5	37.7	0.41%	94.9%	19
Arkansas	72,667	277.3	314.0	36.7	0.38%	88.3%	23
California	1,301,152	8,670.1	5,622.6	(3,047.5)	0.67%	154.2%	6
Colorado	169,876	315.8	734.1	418.2	0.19%	43.0%	45
Connecticut	162,596	575.0	702.6	127.6	0.35%	81.8%	28
Delaware	30,202	248.9	130.5	(118.4)	0.82%	190.7%	5
Dist. of Col.	29,994	199.3	129.6	(69.7)	0.66%	153.8%	7
Florida	584,217	1,785.6	2,524.5	738.9	0.31%	70.7%	33
Georgia	273,349	712.3	1,181.2	468.9	0.26%	60.3%	40
Hawaii	42,652	124.1	184.3	60.2	0.29%	67.3%	36
<b>Idaho</b>	<b>39,480</b>	<b>140.6</b>	<b>170.6</b>	<b>30.0</b>	<b>0.36%</b>	<b>82.4%</b>	<b>26</b>
Illinois	452,141	2,183.1	1,953.8	(229.3)	0.48%	111.7%	13
Indiana	191,417	824.8	827.2	2.4	0.43%	99.7%	17
Iowa	92,711	186.5	400.6	214.2	0.20%	46.5%	43
Kansas	88,110	248.1	380.7	132.6	0.28%	65.2%	39
Kentucky	114,880	478.5	496.4	17.9	0.42%	96.4%	18
Louisiana	124,157	352.1	536.5	184.4	0.28%	65.6%	38
Maine	40,022	135.9	172.9	37.1	0.34%	78.6%	31
Maryland	227,528	807.1	983.2	176.1	0.35%	82.1%	27
Massachusetts	273,644	1,332.8	1,182.5	(150.3)	0.49%	112.7%	11
Michigan	325,985	1,907.2	1,408.7	(498.5)	0.59%	135.4%	9
Minnesota	188,232	934.0	813.4	(120.6)	0.50%	114.8%	10
Mississippi	71,241	283.2	307.9	24.6	0.40%	92.0%	21
Missouri	177,150	237.5	765.5	528.0	0.13%	31.0%	47
Montana	26,456	98.2	114.3	16.1	0.37%	85.9%	25
Nebraska	56,969	198.4	246.2	47.8	0.35%	80.6%	29
Nevada	83,252	0.0	359.8	359.8	0.00%	0.0%	51
New Hampshire	48,426	476.5	209.3	(267.2)	0.98%	227.7%	3
New Jersey	372,795	2,224.6	1,610.9	(613.7)	0.60%	138.1%	8
New Mexico	52,261	242.5	225.8	(16.6)	0.46%	107.4%	14
New York	758,121	6,994.1	3,276.0	(3,718.1)	0.92%	213.5%	4
North Carolina	261,528	1,272.0	1,130.1	(141.9)	0.49%	112.6%	12
North Dakota	19,175	75.8	82.9	7.0	0.40%	91.5%	22
Ohio	359,549	1,345.9	1,553.7	207.8	0.37%	86.6%	24
Oklahoma	103,176	168.9	445.8	277.0	0.16%	37.9%	46
Oregon	114,263	365.3	493.8	128.4	0.32%	74.0%	32
Pennsylvania	424,320	1,703.3	1,833.6	130.3	0.40%	92.9%	20
Rhode Island	37,335	113.3	161.3	48.0	0.30%	70.2%	35
South Carolina	116,993	246.9	505.6	258.6	0.21%	48.8%	42
South Dakota	24,684	49.1	106.7	57.5	0.20%	46.1%	44
Tennessee	179,345	805.6	775.0	(30.6)	0.45%	103.9%	15
Texas	716,147	0.0	3,094.6	3,094.6	0.00%	0.0%	49
Utah	65,606	188.8	283.5	94.7	0.29%	66.6%	37
Vermont	19,978	69.0	86.3	17.4	0.35%	79.9%	30
Virginia	275,706	606.0	1,191.4	585.4	0.22%	50.9%	41
Washington	222,437	0.0	961.2	961.2	0.00%	0.0%	48
West Virginia	46,925	463.2	202.8	(260.5)	0.99%	228.5%	2
Wisconsin	180,706	782.7	780.9	(1.9)	0.43%	100.2%	16
Wyoming	18,333	0.0	79.2	79.2	0.00%	0.0%	50

**CHART V: FY 2005 COMBINED CORPORATE & INDIVIDUAL INCOME TAX BURDEN  
BASED ON TOTAL PERSONAL INCOME**

<b>06/12/07 State</b>	<b>Personal Income FY 2005 \$ Million</b>	<b>State &amp; Local FY-05 Combined IIT &amp; CIT Tax Revenue \$ Million</b>	<b>Tax Capacity: Potent. 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	9,982,781	284,068.1			2.85%		
Alabama	130,818	3,042.0	3,722.5	680.5	2.33%	81.7%	38
Alaska	22,936	588.7	652.7	64.0	2.57%	90.2%	33
Arizona	171,143	3,550.3	4,870.0	1,319.7	2.07%	72.9%	41
Arkansas	72,667	2,152.4	2,067.8	(84.6)	2.96%	104.1%	23
California	1,301,152	51,662.1	37,025.3	(14,636.7)	3.97%	139.5%	7
Colorado	169,876	4,086.6	4,834.0	747.4	2.41%	84.5%	37
Connecticut	162,596	5,608.4	4,626.8	(981.6)	3.45%	121.2%	16
Delaware	30,202	1,181.1	859.4	(321.7)	3.91%	137.4%	8
Dist. of Col.	29,994	1,347.3	853.5	(493.8)	4.49%	157.9%	3
Florida	584,217	1,785.6	16,624.4	14,838.7	0.31%	10.7%	46
Georgia	273,349	8,038.5	7,778.4	(260.2)	2.94%	103.3%	25
Hawaii	42,652	1,505.6	1,213.7	(291.9)	3.53%	124.1%	13
<b>Idaho</b>	<b>39,480</b>	<b>1,181.1</b>	<b>1,123.4</b>	<b>(57.7)</b>	<b>2.99%</b>	<b>105.1%</b>	<b>21</b>
Illinois	452,141	10,120.0	12,866.0	2,746.0	2.24%	78.7%	39
Indiana	191,417	5,636.4	5,446.9	(189.5)	2.94%	103.5%	24
Iowa	92,711	2,499.4	2,638.2	138.8	2.70%	94.7%	29
Kansas	88,110	2,298.7	2,507.2	208.5	2.61%	91.7%	30
Kentucky	114,880	4,270.7	3,269.0	(1,001.7)	3.72%	130.6%	10
Louisiana	124,157	2,744.9	3,533.0	788.1	2.21%	77.7%	40
Maine	40,022	1,435.1	1,138.9	(296.2)	3.59%	126.0%	12
Maryland	227,528	9,960.5	6,474.5	(3,486.0)	4.38%	153.8%	4
Massachusetts	273,644	11,023.1	7,786.8	(3,236.3)	4.03%	141.6%	5
Michigan	325,985	8,472.4	9,276.2	803.8	2.60%	91.3%	31
Minnesota	188,232	7,275.1	5,356.3	(1,918.9)	3.86%	135.8%	9
Mississippi	71,241	1,457.3	2,027.2	569.9	2.05%	71.9%	42
Missouri	177,150	4,556.0	5,040.9	485.0	2.57%	90.4%	32
Montana	26,456	811.6	752.8	(58.8)	3.07%	107.8%	20
Nebraska	56,969	1,592.3	1,621.1	28.8	2.80%	98.2%	28
Nevada	83,252	0.0	2,369.0	2,369.0	0.00%	0.0%	51
New Hampshire	48,426	544.2	1,378.0	833.8	1.12%	39.5%	44
New Jersey	372,795	10,448.9	10,608.2	159.3	2.80%	98.5%	27
New Mexico	52,261	1,328.5	1,487.1	158.6	2.54%	89.3%	35
New York	758,121	41,837.8	21,572.9	(20,264.9)	5.52%	193.9%	1
North Carolina	261,528	9,699.5	7,442.0	(2,257.5)	3.71%	130.3%	11
North Dakota	19,175	317.8	545.6	227.8	1.66%	58.3%	43
Ohio	359,549	14,425.1	10,231.3	(4,193.8)	4.01%	141.0%	6
Oklahoma	103,176	2,637.5	2,936.0	298.5	2.56%	89.8%	34
Oregon	114,263	5,194.5	3,251.4	(1,943.1)	4.55%	159.8%	2
Pennsylvania	424,320	13,164.9	12,074.4	(1,090.6)	3.10%	109.0%	19
Rhode Island	37,335	1,111.4	1,062.4	(49.0)	2.98%	104.6%	22
South Carolina	116,993	2,938.4	3,329.1	390.7	2.51%	88.3%	36
South Dakota	24,684	49.1	702.4	653.3	0.20%	7.0%	47
Tennessee	179,345	960.9	5,103.4	4,142.5	0.54%	18.8%	45
Texas	716,147	0.0	20,378.5	20,378.5	0.00%	0.0%	49
Utah	65,606	2,115.5	1,866.9	(248.7)	3.22%	113.3%	18
Vermont	19,978	569.4	568.5	(0.9)	2.85%	100.2%	26
Virginia	275,706	8,958.3	7,845.4	(1,112.9)	3.25%	114.2%	17
Washington	222,437	0.0	6,329.6	6,329.6	0.00%	0.0%	48
West Virginia	46,925	1,635.2	1,335.3	(300.0)	3.48%	122.5%	14
Wisconsin	180,706	6,247.8	5,142.1	(1,105.7)	3.46%	121.5%	15
Wyoming	18,333	0.0	521.7	521.7	0.00%	0.0%	50



**CHART VI: FY 2005, MOTOR FUELS & LICENSE TAX BURDEN  
BASED ON TOTAL PERSONAL INCOME**

<b>06/12/07 State</b>	<b>Personal Income FY 2005 \$ Million</b>	<b>State &amp; Local FY-05 Motor Vehicle Tax Revenue \$ Million</b>	<b>Tax Capacity: Potent. 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	9,982,781	55,424.0			0.56%		
Alabama	130,818	835.2	726.3	(108.9)	0.64%	115.0%	27
Alaska	22,936	107.3	127.3	20.1	0.47%	84.2%	43
Arizona	171,143	876.5	950.2	73.7	0.51%	92.2%	38
Arkansas	72,667	562.1	403.4	(158.7)	0.77%	139.3%	11
California	1,301,152	5,866.0	7,223.9	1,357.9	0.45%	81.2%	45
Colorado	169,876	826.5	943.1	116.7	0.49%	87.6%	42
Connecticut	162,596	682.7	902.7	220.1	0.42%	75.6%	47
Delaware	30,202	148.8	167.7	18.9	0.49%	88.7%	41
Dist. of Col.	29,994	50.0	166.5	116.5	0.17%	30.0%	51
Florida	584,217	3,976.2	3,243.5	(732.7)	0.68%	122.6%	25
Georgia	273,349	1,212.0	1,517.6	305.6	0.44%	79.9%	46
Hawaii	42,652	348.2	236.8	(111.4)	0.82%	147.0%	8
<b>Idaho</b>	<b>39,480</b>	<b>338.9</b>	<b>219.2</b>	<b>(119.7)</b>	<b>0.86%</b>	<b>154.6%</b>	<b>6</b>
Illinois	452,141	3,154.1	2,510.3	(643.9)	0.70%	125.6%	21
Indiana	191,417	1,018.5	1,062.7	44.2	0.53%	95.8%	37
Iowa	92,711	836.6	514.7	(321.9)	0.90%	162.5%	3
Kansas	88,110	607.4	489.2	(118.2)	0.69%	124.2%	22
Kentucky	114,880	694.9	637.8	(57.1)	0.60%	109.0%	31
Louisiana	124,157	718.1	689.3	(28.8)	0.58%	104.2%	33
Maine	40,022	327.4	222.2	(105.2)	0.82%	147.3%	7
Maryland	227,528	1,231.7	1,263.2	31.5	0.54%	97.5%	36
Massachusetts	273,644	1,002.5	1,519.3	516.8	0.37%	66.0%	48
Michigan	325,985	1,981.2	1,809.9	(171.3)	0.61%	109.5%	30
Minnesota	188,232	1,175.9	1,045.1	(130.8)	0.62%	112.5%	29
Mississippi	71,241	552.9	395.5	(157.3)	0.78%	139.8%	10
Missouri	177,150	1,022.1	983.5	(38.5)	0.58%	103.9%	34
Montana	26,456	333.7	146.9	(186.8)	1.26%	227.2%	1
Nebraska	56,969	420.6	316.3	(104.3)	0.74%	133.0%	14
Nevada	83,252	605.1	462.2	(142.9)	0.73%	130.9%	16
New Hampshire	48,426	219.7	268.9	49.2	0.45%	81.7%	44
New Jersey	372,795	948.0	2,069.7	1,121.7	0.25%	45.8%	49
New Mexico	52,261	383.2	290.1	(93.1)	0.73%	132.1%	15
New York	758,121	1,388.4	4,209.1	2,820.6	0.18%	33.0%	50
North Carolina	261,528	1,831.0	1,452.0	(379.0)	0.70%	126.1%	19
North Dakota	19,175	172.7	106.5	(66.2)	0.90%	162.2%	4
Ohio	359,549	2,512.2	1,996.2	(516.0)	0.70%	125.8%	20
Oklahoma	103,176	973.6	572.8	(400.8)	0.94%	170.0%	2
Oregon	114,263	808.4	634.4	(174.0)	0.71%	127.4%	18
Pennsylvania	424,320	2,731.7	2,355.8	(375.9)	0.64%	116.0%	26
Rhode Island	37,335	186.5	207.3	20.8	0.50%	90.0%	40
South Carolina	116,993	645.0	649.5	4.5	0.55%	99.3%	35
South Dakota	24,684	195.4	137.0	(58.4)	0.79%	142.6%	9
Tennessee	179,345	1,231.0	995.7	(235.3)	0.69%	123.6%	23
Texas	716,147	4,527.0	3,976.0	(551.0)	0.63%	113.9%	28
Utah	65,606	447.9	364.2	(83.7)	0.68%	123.0%	24
Vermont	19,978	147.8	110.9	(36.9)	0.74%	133.2%	13
Virginia	275,706	1,410.3	1,530.7	120.4	0.51%	92.1%	39
Washington	222,437	1,317.2	1,235.0	(82.2)	0.59%	106.7%	32
West Virginia	46,925	409.2	260.5	(148.7)	0.87%	157.1%	5
Wisconsin	180,706	1,286.4	1,003.3	(283.2)	0.71%	128.2%	17
Wyoming	18,333	138.4	101.8	(36.7)	0.76%	136.0%	12



**CHART VII: FY 2005 OVERALL TAX BURDEN  
BASED ON TOTAL PERSONAL INCOME**

<b>06/12/07 State</b>	<b>Personal Income FY 2005 \$ Million</b>	<b>State &amp; Local FY-05 Total Tax Revenue \$ Million</b>	<b>Tax Capacity: Potent. 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	9,982,781	1,096,384.7			10.98%		
Alabama	130,818	11,686.7	14,367.5	2,680.8	8.93%	81.3%	48
Alaska	22,936	2,947.0	2,519.0	(428.1)	12.85%	117.0%	7
Arizona	171,143	18,331.1	18,796.2	465.1	10.71%	97.5%	28
Arkansas	72,667	8,053.9	7,980.9	(73.1)	11.08%	100.9%	21
California	1,301,152	146,616.9	142,902.4	(3,714.5)	11.27%	102.6%	17
Colorado	169,876	15,680.8	18,657.1	2,976.3	9.23%	84.0%	47
Connecticut	162,596	18,896.8	17,857.5	(1,039.3)	11.62%	105.8%	11
Delaware	30,202	3,277.4	3,317.0	39.7	10.85%	98.8%	25
Dist. of Col.	29,994	4,297.2	3,294.1	(1,003.1)	14.33%	130.5%	3
Florida	584,217	59,863.9	64,163.1	4,299.2	10.25%	93.3%	39
Georgia	273,349	27,486.1	30,021.2	2,535.1	10.06%	91.6%	41
Hawaii	42,652	5,523.7	4,684.3	(839.4)	12.95%	117.9%	5
<b>Idaho</b>	<b>39,480</b>	<b>4,182.5</b>	<b>4,336.0</b>	<b>153.4</b>	<b>10.59%</b>	<b>96.5%</b>	<b>31</b>
Illinois	452,141	49,138.5	49,657.5	519.0	10.87%	99.0%	23
Indiana	191,417	21,337.1	21,022.9	(314.2)	11.15%	101.5%	18
Iowa	92,711	9,704.9	10,182.2	477.3	10.47%	95.3%	35
Kansas	88,110	9,385.5	9,676.9	291.4	10.65%	97.0%	30
Kentucky	114,880	12,261.8	12,617.0	355.2	10.67%	97.2%	29
Louisiana	124,157	14,302.0	13,635.9	(666.1)	11.52%	104.9%	15
Maine	40,022	5,219.7	4,395.5	(824.2)	13.04%	118.7%	4
Maryland	227,528	23,899.1	24,988.8	1,089.8	10.50%	95.6%	34
Massachusetts	273,644	28,757.0	30,053.7	1,296.7	10.51%	95.7%	33
Michigan	325,985	35,295.2	35,802.1	507.0	10.83%	98.6%	27
Minnesota	188,232	20,956.6	20,673.0	(283.6)	11.13%	101.4%	19
Mississippi	71,241	7,490.7	7,824.3	333.6	10.51%	95.7%	32
Missouri	177,150	17,374.3	19,455.9	2,081.6	9.81%	89.3%	43
Montana	26,456	2,722.7	2,905.6	182.9	10.29%	93.7%	38
Nebraska	56,969	6,586.2	6,256.7	(329.5)	11.56%	105.3%	14
Nevada	83,252	9,043.6	9,143.4	99.8	10.86%	98.9%	24
New Hampshire	48,426	4,319.8	5,318.5	998.8	8.92%	81.2%	49
New Jersey	372,795	42,557.4	40,943.2	(1,614.2)	11.42%	103.9%	16
New Mexico	52,261	6,069.3	5,739.7	(329.7)	11.61%	105.7%	12
New York	758,121	111,107.6	83,262.6	(27,845.0)	14.66%	133.4%	1
North Carolina	261,528	27,307.1	28,723.0	1,415.9	10.44%	95.1%	36
North Dakota	19,175	2,121.4	2,105.9	(15.4)	11.06%	100.7%	22
Ohio	359,549	41,714.8	39,488.4	(2,226.3)	11.60%	105.6%	13
Oklahoma	103,176	10,073.1	11,331.6	1,258.5	9.76%	88.9%	44
Oregon	114,263	11,107.0	12,549.2	1,442.2	9.72%	88.5%	45
Pennsylvania	424,320	46,019.3	46,602.0	582.7	10.85%	98.7%	26
Rhode Island	37,335	4,499.6	4,100.4	(399.2)	12.05%	109.7%	8
South Carolina	116,993	11,800.6	12,849.0	1,048.4	10.09%	91.8%	40
South Dakota	24,684	2,103.8	2,711.0	607.1	8.52%	77.6%	51
Tennessee	179,345	15,993.1	19,697.0	3,703.8	8.92%	81.2%	50
Texas	716,147	69,133.9	78,652.6	9,518.8	9.65%	87.9%	46
Utah	65,606	7,304.0	7,205.4	(98.6)	11.13%	101.4%	20
Vermont	19,978	2,574.8	2,194.1	(380.6)	12.89%	117.3%	6
Virginia	275,706	27,659.2	30,280.2	2,621.0	10.03%	91.3%	42
Washington	222,437	22,974.0	24,429.7	1,455.7	10.33%	94.0%	37
West Virginia	46,925	5,550.7	5,153.6	(397.1)	11.83%	107.7%	10
Wisconsin	180,706	21,403.5	19,846.5	(1,557.0)	11.84%	107.8%	9
Wyoming	18,333	2,671.9	2,013.4	(658.4)	14.57%	132.7%	2

**CHART VIII: FY 2005 PER CAPITA PROPERTY TAX BURDEN**

<b>06/12/07 State</b>	<b>July 1, 2005 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	296.507	335,678.0			
Alabama	4.548	1,792.3	5,149.20	34.8%	51
Alaska	0.663	892.3	750.87	118.8%	13
Arizona	5.953	5,126.1	6,739.45	76.1%	36
Arkansas	2.776	1,172.3	3,142.40	37.3%	50
California	36.154	34,058.3	40,930.41	83.2%	33
Colorado	4.663	4,940.4	5,279.35	93.6%	24
Connecticut	3.501	7,155.6	3,963.17	180.6%	2
Delaware	0.842	485.8	952.94	51.0%	44
Dist. of Col.	0.582	1,135.5	658.94	172.3%	4
Florida	17.768	20,389.1	20,115.52	101.4%	18
Georgia	9.133	8,214.5	10,339.04	79.5%	34
Hawaii	1.273	818.2	1,441.49	56.8%	43
<b>Idaho</b>	<b>1.429</b>	<b>1,153.8</b>	<b>1,618.20</b>	<b>71.3%</b>	<b>38</b>
Illinois	12.765	18,690.1	14,451.85	129.3%	11
Indiana	6.266	7,639.0	7,093.81	107.7%	16
Iowa	2.966	3,302.3	3,357.29	98.4%	20
Kansas	2.748	3,090.4	3,111.23	99.3%	19
Kentucky	4.173	2,246.9	4,723.84	47.6%	47
Louisiana	4.507	2,429.4	5,102.79	47.6%	46
Maine	1.318	2,152.0	1,492.37	144.2%	9
Maryland	5.590	5,594.4	6,328.03	88.4%	28
Massachusetts	6.433	10,341.1	7,283.27	142.0%	10
Michigan	10.101	12,918.9	11,435.24	113.0%	15
Minnesota	5.127	5,250.9	5,804.02	90.5%	27
Mississippi	2.908	1,967.4	3,292.73	59.8%	41
Missouri	5.798	4,695.5	6,563.63	71.5%	37
Montana	0.935	997.4	1,058.22	94.3%	23
Nebraska	1.758	2,101.8	1,990.43	105.6%	17
Nevada	2.412	2,320.8	2,730.99	85.0%	31
New Hampshire	1.307	2,650.3	1,479.46	179.1%	3
New Jersey	8.703	19,196.6	9,852.91	194.8%	1
New Mexico	1.926	863.1	2,180.42	39.6%	49
New York	19.316	34,150.0	21,867.49	156.2%	5
North Carolina	8.672	6,449.6	9,818.16	65.7%	39
North Dakota	0.635	619.9	718.44	86.3%	30
Ohio	11.471	11,974.0	12,986.06	92.2%	26
Oklahoma	3.543	1,718.6	4,011.56	42.8%	48
Oregon	3.639	3,563.0	4,119.60	86.5%	29
Pennsylvania	12.405	13,390.5	14,044.20	95.3%	22
Rhode Island	1.074	1,819.4	1,215.41	149.7%	8
South Carolina	4.247	3,738.8	4,807.99	77.8%	35
South Dakota	0.775	730.1	877.25	83.2%	32
Tennessee	5.956	3,894.4	6,742.55	57.8%	42
Texas	22.929	30,275.7	25,957.55	116.6%	14
Utah	2.490	1,792.5	2,819.33	63.6%	40
Vermont	0.622	1,056.4	704.61	149.9%	7
Virginia	7.564	8,390.0	8,563.64	98.0%	21
Washington	6.292	6,637.3	7,123.11	93.2%	25
West Virginia	1.814	1,008.4	2,053.74	49.1%	45
Wisconsin	5.528	7,796.0	6,257.89	124.6%	12
Wyoming	0.509	890.7	576.01	154.6%	6

**CHART IX: FY 2005 PER CAPITA SALES TAX BURDEN**

<b>06/12/07 State</b>	<b>July 1, 2005 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	296.507	262,955.0			
Alabama	4.548	3,533.3	4,033.65	87.6%	32
Alaska	0.663	157.4	588.20	26.8%	47
Arizona	5.953	7,026.3	5,279.38	133.1%	9
Arkansas	2.776	3,327.7	2,461.62	135.2%	8
California	36.154	37,574.7	32,063.03	117.2%	14
Colorado	4.663	4,391.0	4,135.61	106.2%	16
Connecticut	3.501	3,267.7	3,104.57	105.3%	17
Delaware	0.842	0.0	746.49	0.0%	51
Dist. of Col.	0.582	846.9	516.19	164.1%	3
Florida	17.768	20,078.8	15,757.58	127.4%	10
Georgia	9.133	7,663.6	8,099.13	94.6%	23
Hawaii	1.273	2,136.6	1,129.20	189.2%	2
<b>Idaho</b>	<b>1.429</b>	<b>1,128.5</b>	<b>1,267.62</b>	<b>89.0%</b>	<b>29</b>
Illinois	12.765	8,361.4	11,320.92	73.9%	40
Indiana	6.266	5,001.0	5,556.97	90.0%	28
Iowa	2.966	2,159.7	2,629.95	82.1%	35
Kansas	2.748	2,519.8	2,437.20	103.4%	18
Kentucky	4.173	2,605.2	3,700.45	70.4%	41
Louisiana	4.507	5,677.7	3,997.29	142.0%	7
Maine	1.318	934.8	1,169.05	80.0%	38
Maryland	5.590	2,890.0	4,957.09	58.3%	45
Massachusetts	6.433	3,890.9	5,705.38	68.2%	42
Michigan	10.101	8,074.1	8,957.85	90.1%	27
Minnesota	5.127	4,269.5	4,546.61	93.9%	25
Mississippi	2.908	2,589.0	2,579.38	100.4%	19
Missouri	5.798	4,859.5	5,141.65	94.5%	24
Montana	0.935	0.0	828.96	0.0%	50
Nebraska	1.758	1,768.2	1,559.21	113.4%	15
Nevada	2.412	3,062.0	2,139.33	143.1%	6
New Hampshire	1.307	0.0	1,158.94	0.0%	49
New Jersey	8.703	6,552.2	7,718.32	84.9%	34
New Mexico	1.926	2,155.3	1,708.05	126.2%	11
New York	19.316	21,100.8	17,130.00	123.2%	12
North Carolina	8.672	6,242.1	7,691.10	81.2%	36
North Dakota	0.635	478.9	562.79	85.1%	33
Ohio	11.471	9,649.7	10,172.69	94.9%	22
Oklahoma	3.543	2,929.6	3,142.47	93.2%	26
Oregon	3.639	0.0	3,227.10	0.0%	48
Pennsylvania	12.405	8,257.9	11,001.59	75.1%	39
Rhode Island	1.074	844.1	952.10	88.7%	30
South Carolina	4.247	3,030.9	3,766.36	80.5%	37
South Dakota	0.775	833.6	687.20	121.3%	13
Tennessee	5.956	7,569.5	5,281.81	143.3%	5
Texas	22.929	20,248.2	20,333.97	99.6%	20
Utah	2.490	2,181.8	2,208.53	98.8%	21
Vermont	0.622	315.2	551.96	57.1%	46
Virginia	7.564	4,046.9	6,708.37	60.3%	44
Washington	6.292	10,645.4	5,579.92	190.8%	1
West Virginia	1.814	1,095.3	1,608.81	68.1%	43
Wisconsin	5.528	4,299.9	4,902.15	87.7%	31
Wyoming	0.509	682.3	451.22	151.2%	4

**CHART X: FY 2005 PER CAPITA INDIVIDUAL INCOME TAX BURDEN**

<b>06/12/07 State</b>	<b>July 1, 2005 Population in Millions</b>	<b>Individual Income 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	296.507	240,930.2			
Alabama	4.548	2,644.7	3,695.80	71.6%	37
Alaska	0.663	0.0	538.93	0.0%	51
Arizona	5.953	2,848.5	4,837.18	58.9%	40
Arkansas	2.776	1,875.1	2,255.43	83.1%	32
California	36.154	42,992.0	29,377.47	146.3%	8
Colorado	4.663	3,770.7	3,789.21	99.5%	20
Connecticut	3.501	5,033.4	2,844.53	177.0%	5
Delaware	0.842	932.3	683.97	136.3%	10
Dist. of Col.	0.582	1,147.9	472.95	242.7%	1
Florida	17.768	0.0	14,437.75	0.0%	50
Georgia	9.133	7,326.2	7,420.76	98.7%	22
Hawaii	1.273	1,381.5	1,034.62	133.5%	12
<b>Idaho</b>	<b>1.429</b>	<b>1,040.5</b>	<b>1,161.45</b>	<b>89.6%</b>	<b>30</b>
Illinois	12.765	7,936.9	10,372.69	76.5%	36
Indiana	6.266	4,811.6	5,091.53	94.5%	26
Iowa	2.966	2,312.9	2,409.67	96.0%	24
Kansas	2.748	2,050.6	2,233.06	91.8%	28
Kentucky	4.173	3,792.2	3,390.50	111.8%	19
Louisiana	4.507	2,392.7	3,662.48	65.3%	39
Maine	1.318	1,299.3	1,071.13	121.3%	14
Maryland	5.590	9,153.4	4,541.89	201.5%	3
Massachusetts	6.433	9,690.3	5,227.51	185.4%	4
Michigan	10.101	6,565.2	8,207.55	80.0%	33
Minnesota	5.127	6,341.2	4,165.79	152.2%	7
Mississippi	2.908	1,174.1	2,363.33	49.7%	41
Missouri	5.798	4,318.5	4,710.99	91.7%	29
Montana	0.935	713.4	759.53	93.9%	27
Nebraska	1.758	1,393.9	1,428.62	97.6%	23
Nevada	2.412	0.0	1,960.14	0.0%	49
New Hampshire	1.307	67.7	1,061.87	6.4%	43
New Jersey	8.703	8,224.3	7,071.84	116.3%	16
New Mexico	1.926	1,086.0	1,564.98	69.4%	38
New York	19.316	34,843.7	15,695.21	222.0%	2
North Carolina	8.672	8,427.6	7,046.91	119.6%	15
North Dakota	0.635	242.0	515.66	46.9%	42
Ohio	11.471	13,079.2	9,320.64	140.3%	9
Oklahoma	3.543	2,468.6	2,879.26	85.7%	31
Oregon	3.639	4,829.2	2,956.81	163.3%	6
Pennsylvania	12.405	11,461.7	10,080.11	113.7%	18
Rhode Island	1.074	998.0	872.35	114.4%	17
South Carolina	4.247	2,691.5	3,450.89	78.0%	35
South Dakota	0.775	0.0	629.64	0.0%	48
Tennessee	5.956	155.3	4,839.41	3.2%	44
Texas	22.929	0.0	18,630.82	0.0%	47
Utah	2.490	1,926.7	2,023.55	95.2%	25
Vermont	0.622	500.5	505.73	99.0%	21
Virginia	7.564	8,352.4	6,146.48	135.9%	11
Washington	6.292	0.0	5,112.55	0.0%	46
West Virginia	1.814	1,172.0	1,474.05	79.5%	34
Wisconsin	5.528	5,465.1	4,491.55	121.7%	13
Wyoming	0.509	0.0	413.43	0.0%	45

**CHART XI: FY 2005 PER CAPITA CORPORATE INCOME TAX BURDEN**

<b>06/12/07 State</b>	<b>July 1, 2005 Population in Millions</b>	<b>Corporate Income 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	296.507	43,138.0			
Alabama	4.548	397.3	661.72	60.0%	37
Alaska	0.663	588.7	96.49	610.1%	1
Arizona	5.953	701.9	866.09	81.0%	22
Arkansas	2.776	277.3	403.83	68.7%	32
California	36.154	8,670.1	5,259.96	164.8%	8
Colorado	4.663	315.8	678.45	46.6%	42
Connecticut	3.501	575.0	509.31	112.9%	13
Delaware	0.842	248.9	122.46	203.2%	5
Dist. of Col.	0.582	199.3	84.68	235.4%	4
Florida	17.768	1,785.6	2,585.04	69.1%	30
Georgia	9.133	712.3	1,328.67	53.6%	40
Hawaii	1.273	124.1	185.25	67.0%	34
<b>Idaho</b>	<b>1.429</b>	<b>140.6</b>	<b>207.95</b>	<b>67.6%</b>	<b>33</b>
Illinois	12.765	2,183.1	1,857.21	117.5%	12
Indiana	6.266	824.8	911.63	90.5%	19
Iowa	2.966	186.5	431.45	43.2%	44
Kansas	2.748	248.1	399.82	62.1%	36
Kentucky	4.173	478.5	607.06	78.8%	24
Louisiana	4.507	352.1	655.76	53.7%	39
Maine	1.318	135.9	191.78	70.8%	29
Maryland	5.590	807.1	813.21	99.2%	15
Massachusetts	6.433	1,332.8	935.97	142.4%	9
Michigan	10.101	1,907.2	1,469.54	129.8%	10
Minnesota	5.127	934.0	745.87	125.2%	11
Mississippi	2.908	283.2	423.15	66.9%	35
Missouri	5.798	237.5	843.49	28.2%	47
Montana	0.935	98.2	135.99	72.2%	28
Nebraska	1.758	198.4	255.79	77.6%	25
Nevada	2.412	0.0	350.96	0.0%	51
New Hampshire	1.307	476.5	190.13	250.6%	2
New Jersey	8.703	2,224.6	1,266.20	175.7%	6
New Mexico	1.926	242.5	280.21	86.5%	20
New York	19.316	6,994.1	2,810.19	248.9%	3
North Carolina	8.672	1,272.0	1,261.73	100.8%	14
North Dakota	0.635	75.8	92.33	82.1%	21
Ohio	11.471	1,345.9	1,668.84	80.6%	23
Oklahoma	3.543	168.9	515.53	32.8%	46
Oregon	3.639	365.3	529.41	69.0%	31
Pennsylvania	12.405	1,703.3	1,804.82	94.4%	17
Rhode Island	1.074	113.3	156.19	72.6%	27
South Carolina	4.247	246.9	617.87	40.0%	45
South Dakota	0.775	49.1	112.74	43.6%	43
Tennessee	5.956	805.6	866.48	93.0%	18
Texas	22.929	0.0	3,335.80	0.0%	49
Utah	2.490	188.8	362.31	52.1%	41
Vermont	0.622	69.0	90.55	76.2%	26
Virginia	7.564	606.0	1,100.51	55.1%	38
Washington	6.292	0.0	915.39	0.0%	48
West Virginia	1.814	463.2	263.93	175.5%	7
Wisconsin	5.528	782.7	804.20	97.3%	16
Wyoming	0.509	0.0	74.02	0.0%	50

**CHART XII: FY 2005 PER CAPITA COMBINED CORPORATE & INDIVIDUAL  
INCOME TAX BURDEN**

<b>06/12/07 State</b>	<b>July 1, 2005 Population in Millions</b>	<b>Income 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	296.507	284,068.1			
Alabama	4.548	3,042.0	4,357.52	69.8%	39
Alaska	0.663	588.7	635.43	92.6%	24
Arizona	5.953	3,550.3	5,703.27	62.3%	41
Arkansas	2.776	2,152.4	2,659.26	80.9%	35
California	36.154	51,662.1	34,637.43	149.2%	6
Colorado	4.663	4,086.6	4,467.66	91.5%	26
Connecticut	3.501	5,608.4	3,353.84	167.2%	5
Delaware	0.842	1,181.1	806.43	146.5%	9
Dist. of Col.	0.582	1,347.3	557.63	241.6%	1
Florida	17.768	1,785.6	17,022.79	10.5%	46
Georgia	9.133	8,038.5	8,749.43	91.9%	25
Hawaii	1.273	1,505.6	1,219.86	123.4%	13
<b>Idaho</b>	<b>1.429</b>	<b>1,181.1</b>	<b>1,369.40</b>	<b>86.2%</b>	<b>32</b>
Illinois	12.765	10,120.0	12,229.90	82.7%	33
Indiana	6.266	5,636.4	6,003.15	93.9%	23
Iowa	2.966	2,499.4	2,841.12	88.0%	29
Kansas	2.748	2,298.7	2,632.88	87.3%	31
Kentucky	4.173	4,270.7	3,997.56	106.8%	19
Louisiana	4.507	2,744.9	4,318.24	63.6%	40
Maine	1.318	1,435.1	1,262.92	113.6%	16
Maryland	5.590	9,960.5	5,355.11	186.0%	3
Massachusetts	6.433	11,023.1	6,163.48	178.8%	4
Michigan	10.101	8,472.4	9,677.09	87.6%	30
Minnesota	5.127	7,275.1	4,911.67	148.1%	8
Mississippi	2.908	1,457.3	2,786.48	52.3%	42
Missouri	5.798	4,556.0	5,554.48	82.0%	34
Montana	0.935	811.6	895.52	90.6%	27
Nebraska	1.758	1,592.3	1,684.41	94.5%	21
Nevada	2.412	0.0	2,311.10	0.0%	51
New Hampshire	1.307	544.2	1,252.00	43.5%	44
New Jersey	8.703	10,448.9	8,338.04	125.3%	11
New Mexico	1.926	1,328.5	1,845.19	72.0%	38
New York	19.316	41,837.8	18,505.40	226.1%	2
North Carolina	8.672	9,699.5	8,308.64	116.7%	15
North Dakota	0.635	317.8	607.98	52.3%	43
Ohio	11.471	14,425.1	10,989.47	131.3%	10
Oklahoma	3.543	2,637.5	3,394.79	77.7%	36
Oregon	3.639	5,194.5	3,486.22	149.0%	7
Pennsylvania	12.405	13,164.9	11,884.93	110.8%	17
Rhode Island	1.074	1,111.4	1,028.54	108.1%	18
South Carolina	4.247	2,938.4	4,068.77	72.2%	37
South Dakota	0.775	49.1	742.38	6.6%	47
Tennessee	5.956	960.9	5,705.89	16.8%	45
Texas	22.929	0.0	21,966.63	0.0%	49
Utah	2.490	2,115.5	2,385.86	88.7%	28
Vermont	0.622	569.4	596.28	95.5%	20
Virginia	7.564	8,958.3	7,246.99	123.6%	12
Washington	6.292	0.0	6,027.95	0.0%	48
West Virginia	1.814	1,635.2	1,737.98	94.1%	22
Wisconsin	5.528	6,247.8	5,295.75	118.0%	14
Wyoming	0.509	0.0	487.45	0.0%	50

**CHART XIII: FY 2005 PER CAPITA COMBINED MOTOR FUELS & LICENSE  
TAX BURDEN**

<b>06/12/07 State</b>	<b>July 1, 2005 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	296.507	55,424.0			
Alabama	4.548	835.2	850.19	98.2%	33
Alaska	0.663	107.3	123.98	86.5%	43
Arizona	5.953	876.5	1,112.75	78.8%	47
Arkansas	2.776	562.1	518.84	108.3%	26
California	36.154	5,866.0	6,758.04	86.8%	42
Colorado	4.663	826.5	871.68	94.8%	35
Connecticut	3.501	682.7	654.36	104.3%	30
Delaware	0.842	148.8	157.34	94.6%	36
Dist. of Col.	0.582	50.0	108.80	46.0%	50
Florida	17.768	3,976.2	3,321.28	119.7%	17
Georgia	9.133	1,212.0	1,707.08	71.0%	48
Hawaii	1.273	348.2	238.00	146.3%	4
<b>Idaho</b>	<b>1.429</b>	<b>338.9</b>	<b>267.18</b>	<b>126.9%</b>	<b>13</b>
Illinois	12.765	3,154.1	2,386.15	132.2%	10
Indiana	6.266	1,018.5	1,171.26	87.0%	41
Iowa	2.966	836.6	554.32	150.9%	2
Kansas	2.748	607.4	513.70	118.2%	19
Kentucky	4.173	694.9	779.96	89.1%	40
Louisiana	4.507	718.1	842.52	85.2%	44
Maine	1.318	327.4	246.41	132.9%	9
Maryland	5.590	1,231.7	1,044.82	117.9%	20
Massachusetts	6.433	1,002.5	1,202.54	83.4%	45
Michigan	10.101	1,981.2	1,888.08	104.9%	29
Minnesota	5.127	1,175.9	958.31	122.7%	15
Mississippi	2.908	552.9	543.66	101.7%	31
Missouri	5.798	1,022.1	1,083.72	94.3%	37
Montana	0.935	333.7	174.72	191.0%	1
Nebraska	1.758	420.6	328.64	128.0%	11
Nevada	2.412	605.1	450.91	134.2%	8
New Hampshire	1.307	219.7	244.27	89.9%	39
New Jersey	8.703	948.0	1,626.82	58.3%	49
New Mexico	1.926	383.2	360.01	106.4%	27
New York	19.316	1,388.4	3,610.55	38.5%	51
North Carolina	8.672	1,831.0	1,621.08	112.9%	23
North Dakota	0.635	172.7	118.62	145.5%	6
Ohio	11.471	2,512.2	2,144.13	117.2%	22
Oklahoma	3.543	973.6	662.35	147.0%	3
Oregon	3.639	808.4	680.19	118.8%	18
Pennsylvania	12.405	2,731.7	2,318.84	117.8%	21
Rhode Island	1.074	186.5	200.68	92.9%	38
South Carolina	4.247	645.0	793.85	81.3%	46
South Dakota	0.775	195.4	144.84	134.9%	7
Tennessee	5.956	1,231.0	1,113.27	110.6%	25
Texas	22.929	4,527.0	4,285.86	105.6%	28
Utah	2.490	447.9	465.50	96.2%	34
Vermont	0.622	147.8	116.34	127.0%	12
Virginia	7.564	1,410.3	1,413.95	99.7%	32
Washington	6.292	1,317.2	1,176.10	112.0%	24
West Virginia	1.814	409.2	339.09	120.7%	16
Wisconsin	5.528	1,286.4	1,033.24	124.5%	14
Wyoming	0.509	138.4	95.11	145.6%	5



**CHART XIV: FY 2005 PER CAPITA OVERALL  
TAX BURDEN**

<b>06/12/07 State</b>	<b>July 1, 2005 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	296.507	1,096,384.7			
Alabama	4.548	11,686.7	16,818.21	69.5%	51
Alaska	0.663	2,947.0	2,452.49	120.2%	7
Arizona	5.953	18,331.1	22,012.25	83.3%	35
Arkansas	2.776	8,053.9	10,263.65	78.5%	45
California	36.154	146,616.9	133,686.07	109.7%	13
Colorado	4.663	15,680.8	17,243.32	90.9%	28
Connecticut	3.501	18,896.8	12,944.43	146.0%	3
Delaware	0.842	3,277.4	3,112.48	105.3%	15
Dist. of Col.	0.582	4,297.2	2,152.22	199.7%	1
Florida	17.768	59,863.9	65,700.89	91.1%	27
Georgia	9.133	27,486.1	33,769.16	81.4%	39
Hawaii	1.273	5,523.7	4,708.16	117.3%	8
<b>Idaho</b>	<b>1.429</b>	<b>4,182.5</b>	<b>5,285.33</b>	<b>79.1%</b>	<b>43</b>
Illinois	12.765	49,138.5	47,202.32	104.1%	17
Indiana	6.266	21,337.1	23,169.66	92.1%	26
Iowa	2.966	9,704.9	10,965.53	88.5%	31
Kansas	2.748	9,385.5	10,161.83	92.4%	25
Kentucky	4.173	12,261.8	15,428.92	79.5%	41
Louisiana	4.507	14,302.0	16,666.62	85.8%	32
Maine	1.318	5,219.7	4,874.34	107.1%	14
Maryland	5.590	23,899.1	20,668.49	115.6%	9
Massachusetts	6.433	28,757.0	23,788.46	120.9%	6
Michigan	10.101	35,295.2	37,349.54	94.5%	24
Minnesota	5.127	20,956.6	18,956.98	110.5%	12
Mississippi	2.908	7,490.7	10,754.66	69.7%	50
Missouri	5.798	17,374.3	21,437.99	81.0%	40
Montana	0.935	2,722.7	3,456.35	78.8%	44
Nebraska	1.758	6,586.2	6,501.10	101.3%	19
Nevada	2.412	9,043.6	8,919.89	101.4%	18
New Hampshire	1.307	4,319.8	4,832.18	89.4%	30
New Jersey	8.703	42,557.4	32,181.37	132.2%	5
New Mexico	1.926	6,069.3	7,121.66	85.2%	33
New York	19.316	111,107.6	71,423.14	155.6%	2
North Carolina	8.672	27,307.1	32,067.88	85.2%	34
North Dakota	0.635	2,121.4	2,346.56	90.4%	29
Ohio	11.471	41,714.8	42,414.80	98.3%	23
Oklahoma	3.543	10,073.1	13,102.48	76.9%	46
Oregon	3.639	11,107.0	13,455.34	82.5%	37
Pennsylvania	12.405	46,019.3	45,870.87	100.3%	20
Rhode Island	1.074	4,499.6	3,969.74	113.3%	10
South Carolina	4.247	11,800.6	15,703.75	75.1%	47
South Dakota	0.775	2,103.8	2,865.26	73.4%	48
Tennessee	5.956	15,993.1	22,022.37	72.6%	49
Texas	22.929	69,133.9	84,782.03	81.5%	38
Utah	2.490	7,304.0	9,208.43	79.3%	42
Vermont	0.622	2,574.8	2,301.38	111.9%	11
Virginia	7.564	27,659.2	27,970.38	98.9%	21
Washington	6.292	22,974.0	23,265.36	98.7%	22
West Virginia	1.814	5,550.7	6,707.88	82.7%	36
Wisconsin	5.528	21,403.5	20,439.40	104.7%	16
Wyoming	0.509	2,671.9	1,881.37	142.0%	4



**CHART XV: FY 2005 PER CAPITA INCOME**

<b>06/12/07 State</b>	<b>July 1, 2005 Population in Millions</b>	<b>Personal Income FY 2005 \$ Million</b>	<b>2005 Per Capita Income (\$)</b>	<b>Rank:</b>
<b>United States</b>	296.507	9,982,781.0	33,668	
Alabama	4.548	130,818.3	28,762	40
Alaska	0.663	22,935.8	34,581	17
Arizona	5.953	171,142.8	28,749	41
Arkansas	2.776	72,667.3	26,180	49
California	36.154	1,301,152.3	35,989	12
Colorado	4.663	169,876.0	36,428	10
Connecticut	3.501	162,595.8	46,447	2
Delaware	0.842	30,202.3	35,881	13
Dist. of Col.	0.582	29,993.8	51,531	1
Florida	17.768	584,216.5	32,880	21
Georgia	9.133	273,348.5	29,931	38
Hawaii	1.273	42,651.8	33,498	20
<b>Idaho</b>	<b>1.429</b>	<b>39,480.0</b>	<b>27,621</b>	<b>43</b>
Illinois	12.765	452,140.8	35,419	14
Indiana	6.266	191,417.0	30,548	33
Iowa	2.966	92,710.8	31,263	30
Kansas	2.748	88,109.8	32,061	26
Kentucky	4.173	114,879.8	27,532	46
Louisiana	4.507	124,157.3	27,546	45
Maine	1.318	40,022.3	30,361	34
Maryland	5.590	227,527.8	40,706	5
Massachusetts	6.433	273,644.3	42,535	4
Michigan	10.101	325,985.0	32,273	24
Minnesota	5.127	188,231.8	36,716	8
Mississippi	2.908	71,241.3	24,494	51
Missouri	5.798	177,149.5	30,555	32
Montana	0.935	26,456.3	28,303	42
Nebraska	1.758	56,968.8	32,402	23
Nevada	2.412	83,252.3	34,512	18
New Hampshire	1.307	48,426.3	37,057	7
New Jersey	8.703	372,795.0	42,834	3
New Mexico	1.926	52,260.8	27,135	47
New York	19.316	758,120.8	39,249	6
North Carolina	8.672	261,528.3	30,156	36
North Dakota	0.635	19,175.0	30,216	35
Ohio	11.471	359,549.3	31,345	29
Oklahoma	3.543	103,176.3	29,118	39
Oregon	3.639	114,262.5	31,401	28
Pennsylvania	12.405	424,319.5	34,205	19
Rhode Island	1.074	37,335.3	34,776	16
South Carolina	4.247	116,992.5	27,548	44
South Dakota	0.775	24,683.8	31,855	27
Tennessee	5.956	179,344.5	30,113	37
Texas	22.929	716,146.5	31,234	31
Utah	2.490	65,606.3	26,344	48
Vermont	0.622	19,978.0	32,099	25
Virginia	7.564	275,706.3	36,448	9
Washington	6.292	222,437.3	35,353	15
West Virginia	1.814	46,924.5	25,867	50
Wisconsin	5.528	180,705.8	32,691	22
Wyoming	0.509	18,332.5	36,031	11

**CHART A: FY 2005 PROPERTY TAX BURDEN**

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

06/12/07

State	Property Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	33.63			
New Hampshire	54.73	1	62.8%	87.3%
Maine	53.77	2	59.9%	84.0%
Vermont	52.88	3	57.2%	80.9%
New Jersey	51.49	4	53.1%	76.2%
Rhode Island	48.73	5	44.9%	66.7%
Wyoming	48.59	6	44.5%	66.2%
New York	45.05	7	34.0%	54.1%
Connecticut	44.01	8	30.9%	50.6%
Wisconsin	43.14	9	28.3%	47.6%
Texas	42.28	10	25.7%	44.7%
Illinois	41.34	11	22.9%	41.4%
Indiana	39.91	12	18.7%	36.5%
Michigan	39.63	13	17.9%	35.6%
Alaska	38.90	14	15.7%	33.1%
Dist. of Col.	37.86	15	12.6%	29.5%
Massachusetts	37.79	16	12.4%	29.3%
Montana	37.70	17	12.1%	29.0%
Nebraska	36.89	18	9.7%	26.2%
Iowa	35.62	19	5.9%	21.9%
Kansas	35.07	20	4.3%	20.0%
Florida	34.90	21	3.8%	19.4%
Ohio	33.30	22	-1.0%	13.9%
North Dakota	32.33	23	-3.9%	10.6%
South Carolina	31.96	24	-5.0%	9.3%
Pennsylvania	31.56	25	-6.2%	8.0%
Oregon	31.18	26	-7.3%	6.7%
Virginia	30.43	27	-9.5%	4.1%
Georgia	30.05	28	-10.6%	2.8%
Arizona	29.95	29	-10.9%	2.5%
Washington	29.84	30	-11.3%	2.1%
South Dakota	29.58	31	-12.0%	1.2%
<b>Idaho</b>	<b>29.23</b>	<b>32</b>	<b>-13.1%</b>	<b>0.0%</b>
Colorado	29.08	33	-13.5%	-0.5%
Minnesota	27.90	34	-17.0%	-4.6%
Nevada	27.88	35	-17.1%	-4.6%
Mississippi	27.62	36	-17.9%	-5.5%
Utah	27.32	37	-18.7%	-6.5%
Missouri	26.51	38	-21.2%	-9.3%
California	26.18	39	-22.2%	-10.4%
North Carolina	24.66	40	-26.7%	-15.6%
Maryland	24.59	41	-26.9%	-15.9%
Tennessee	21.71	42	-35.4%	-25.7%
West Virginia	21.49	43	-36.1%	-26.5%
Louisiana	19.57	44	-41.8%	-33.0%
Kentucky	19.56	45	-41.8%	-33.1%
Hawaii	19.18	46	-42.9%	-34.4%
Oklahoma	16.66	47	-50.5%	-43.0%
New Mexico	16.51	48	-50.9%	-43.5%
Arkansas	16.13	49	-52.0%	-44.8%
Delaware	16.09	50	-52.2%	-45.0%
Alabama	13.70	51	-59.3%	-53.1%

**CHART B: FY 2005 SALES TAX BURDEN**

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

06/12/07

State	Sales Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	26.34			
Hawaii	50.09	1	90.2%	75.3%
Washington	47.86	2	81.7%	67.4%
Arkansas	45.79	3	73.9%	60.2%
Louisiana	45.73	4	73.6%	60.0%
Tennessee	42.21	5	60.2%	47.7%
New Mexico	41.24	6	56.6%	44.3%
Arizona	41.06	7	55.9%	43.6%
Wyoming	37.22	8	41.3%	30.2%
Nevada	36.78	9	39.6%	28.7%
Mississippi	36.34	10	38.0%	27.1%
Florida	34.37	11	30.5%	20.2%
South Dakota	33.77	12	28.2%	18.1%
Utah	33.26	13	26.3%	16.3%
Nebraska	31.04	14	17.8%	8.6%
California	28.88	15	9.6%	1.0%
Kansas	28.60	16	8.6%	0.1%
<b>Idaho</b>	<b>28.58</b>	<b>17</b>	<b>8.5%</b>	<b>0.0%</b>
Oklahoma	28.39	18	7.8%	-0.7%
Texas	28.27	19	7.3%	-1.1%
Dist. of Col.	28.24	20	7.2%	-1.2%
Georgia	28.04	21	6.4%	-1.9%
New York	27.83	22	5.7%	-2.6%
Missouri	27.43	23	4.1%	-4.0%
Alabama	27.01	24	2.5%	-5.5%
Ohio	26.84	25	1.9%	-6.1%
Indiana	26.13	26	-0.8%	-8.6%
South Carolina	25.91	27	-1.6%	-9.4%
Colorado	25.85	28	-1.9%	-9.6%
North Dakota	24.98	29	-5.2%	-12.6%
Michigan	24.77	30	-6.0%	-13.3%
North Carolina	23.87	31	-9.4%	-16.5%
Wisconsin	23.80	32	-9.7%	-16.8%
Maine	23.36	33	-11.3%	-18.3%
West Virginia	23.34	34	-11.4%	-18.3%
Iowa	23.29	35	-11.6%	-18.5%
Minnesota	22.68	36	-13.9%	-20.6%
Kentucky	22.68	37	-13.9%	-20.7%
Rhode Island	22.61	38	-14.2%	-20.9%
Connecticut	20.10	39	-23.7%	-29.7%
Pennsylvania	19.46	40	-26.1%	-31.9%
Illinois	18.49	41	-29.8%	-35.3%
New Jersey	17.58	42	-33.3%	-38.5%
Vermont	15.78	43	-40.1%	-44.8%
Virginia	14.68	44	-44.3%	-48.6%
Massachusetts	14.22	45	-46.0%	-50.3%
Maryland	12.70	46	-51.8%	-55.6%
Alaska	6.86	47	-74.0%	-76.0%
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 2005, INDIVIDUAL INCOME TAX BURDEN**

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

06/12/07

State	Ind. Income Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	24.13			
New York	45.96	1	90.4%	74.4%
Oregon	42.26	2	75.1%	60.4%
Maryland	40.23	3	66.7%	52.6%
Dist. of Col.	38.27	4	58.6%	45.2%
Ohio	36.38	5	50.7%	38.0%
Massachusetts	35.41	6	46.7%	34.4%
Minnesota	33.69	7	39.6%	27.8%
California	33.04	8	36.9%	25.4%
Kentucky	33.01	9	36.8%	25.3%
Maine	32.46	10	34.5%	23.2%
Hawaii	32.39	11	34.2%	22.9%
North Carolina	32.22	12	33.5%	22.3%
Connecticut	30.96	13	28.3%	17.5%
Delaware	30.87	14	27.9%	17.1%
Virginia	30.29	15	25.5%	14.9%
Wisconsin	30.24	16	25.3%	14.8%
Utah	29.37	17	21.7%	11.4%
Pennsylvania	27.01	18	11.9%	2.5%
Montana	26.96	19	11.7%	2.3%
Georgia	26.80	20	11.1%	1.7%
Rhode Island	26.73	21	10.8%	1.4%
<b>Idaho</b>	<b>26.36</b>	<b>22</b>	<b>9.2%</b>	<b>0.0%</b>
Arkansas	25.80	23	6.9%	-2.1%
Indiana	25.14	24	4.2%	-4.6%
Vermont	25.05	25	3.8%	-5.0%
West Virginia	24.98	26	3.5%	-5.2%
Iowa	24.95	27	3.4%	-5.3%
Nebraska	24.47	28	1.4%	-7.2%
Missouri	24.38	29	1.0%	-7.5%
Oklahoma	23.93	30	-0.9%	-9.2%
Kansas	23.27	31	-3.6%	-11.7%
South Carolina	23.01	32	-4.7%	-12.7%
Colorado	22.20	33	-8.0%	-15.8%
New Jersey	22.06	34	-8.6%	-16.3%
New Mexico	20.78	35	-13.9%	-21.2%
Alabama	20.22	36	-16.2%	-23.3%
Michigan	20.14	37	-16.6%	-23.6%
Louisiana	19.27	38	-20.1%	-26.9%
Illinois	17.55	39	-27.3%	-33.4%
Arizona	16.64	40	-31.0%	-36.8%
Mississippi	16.48	41	-31.7%	-37.5%
North Dakota	12.62	42	-47.7%	-52.1%
New Hampshire	1.40	43	-94.2%	-94.7%
Tennessee	0.87	44	-96.4%	-96.7%
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 2005 CORPORATE INCOME TAX BURDEN**

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

06/12/07

<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	4.32			
Alaska	25.67	1	494.0%	620.8%
West Virginia	9.87	2	128.5%	177.2%
New Hampshire	9.84	3	127.7%	176.3%
New York	9.23	4	113.5%	159.1%
Delaware	8.24	5	90.7%	131.4%
California	6.66	6	54.2%	87.1%
Dist. of Col.	6.65	7	53.8%	86.6%
New Jersey	5.97	8	38.1%	67.6%
Michigan	5.85	9	35.4%	64.3%
Minnesota	4.96	10	14.8%	39.3%
Massachusetts	4.87	11	12.7%	36.8%
North Carolina	4.86	12	12.6%	36.6%
Illinois	4.83	13	11.7%	35.6%
New Mexico	4.64	14	7.4%	30.3%
Tennessee	4.49	15	3.9%	26.1%
Wisconsin	4.33	16	0.2%	21.6%
Indiana	4.31	17	-0.3%	21.0%
Kentucky	4.17	18	-3.6%	17.0%
Arizona	4.10	19	-5.1%	15.2%
Pennsylvania	4.01	20	-7.1%	12.7%
Mississippi	3.98	21	-8.0%	11.7%
North Dakota	3.96	22	-8.5%	11.1%
Arkansas	3.82	23	-11.7%	7.2%
Ohio	3.74	24	-13.4%	5.1%
Montana	3.71	25	-14.1%	4.3%
<b>Idaho</b>	<b>3.56</b>	<b>26</b>	<b>-17.6%</b>	<b>0.0%</b>
Maryland	3.55	27	-17.9%	-0.4%
Connecticut	3.54	28	-18.2%	-0.7%
Nebraska	3.48	29	-19.4%	-2.2%
Vermont	3.45	30	-20.1%	-3.1%
Maine	3.39	31	-21.4%	-4.7%
Oregon	3.20	32	-26.0%	-10.2%
Florida	3.06	33	-29.3%	-14.2%
Alabama	3.04	34	-29.7%	-14.7%
Rhode Island	3.04	35	-29.8%	-14.8%
Hawaii	2.91	36	-32.7%	-18.3%
Utah	2.88	37	-33.4%	-19.2%
Louisiana	2.84	38	-34.4%	-20.4%
Kansas	2.82	39	-34.8%	-20.9%
Georgia	2.61	40	-39.7%	-26.8%
Virginia	2.20	41	-49.1%	-38.3%
South Carolina	2.11	42	-51.2%	-40.7%
Iowa	2.01	43	-53.5%	-43.5%
South Dakota	1.99	44	-53.9%	-44.1%
Colorado	1.86	45	-57.0%	-47.8%
Oklahoma	1.64	46	-62.1%	-54.0%
Missouri	1.34	47	-69.0%	-62.4%
Washington	0.00	48	-100.0%	-100.0%
Texas	0.00	49	-100.0%	-100.0%
Wyoming	0.00	50	-100.0%	-100.0%
Nevada	0.00	51	-100.0%	-100.0%

**CHART E: FY 2005 COMBINED INDIV. & CORP. INCOME TAX BURDEN**

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

06/12/07

<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	28.46			
New York	55.19	1	93.9%	84.5%
Oregon	45.46	2	59.8%	52.0%
Dist. of Col.	44.92	3	57.9%	50.1%
Maryland	43.78	4	53.8%	46.3%
Massachusetts	40.28	5	41.6%	34.7%
Ohio	40.12	6	41.0%	34.1%
California	39.70	7	39.5%	32.7%
Delaware	39.11	8	37.4%	30.7%
Minnesota	38.65	9	35.8%	29.2%
Kentucky	37.18	10	30.6%	24.3%
North Carolina	37.09	11	30.3%	24.0%
Maine	35.86	12	26.0%	19.9%
Hawaii	35.30	13	24.1%	18.0%
West Virginia	34.85	14	22.5%	16.5%
Wisconsin	34.57	15	21.5%	15.6%
Connecticut	34.49	16	21.2%	15.3%
Virginia	32.49	17	14.2%	8.6%
Utah	32.25	18	13.3%	7.8%
Pennsylvania	31.03	19	9.0%	3.7%
Montana	30.68	20	7.8%	2.5%
<b>Idaho</b>	<b>29.92</b>	<b>21</b>	<b>5.1%</b>	<b>0.0%</b>
Rhode Island	29.77	22	4.6%	-0.5%
Arkansas	29.62	23	4.1%	-1.0%
Indiana	29.45	24	3.5%	-1.6%
Georgia	29.41	25	3.3%	-1.7%
Vermont	28.50	26	0.2%	-4.7%
New Jersey	28.03	27	-1.5%	-6.3%
Nebraska	27.95	28	-1.8%	-6.6%
Iowa	26.96	29	-5.3%	-9.9%
Kansas	26.09	30	-8.3%	-12.8%
Michigan	25.99	31	-8.7%	-13.1%
Missouri	25.72	32	-9.6%	-14.0%
Alaska	25.67	33	-9.8%	-14.2%
Oklahoma	25.56	34	-10.2%	-14.6%
New Mexico	25.42	35	-10.7%	-15.0%
South Carolina	25.12	36	-11.7%	-16.0%
Colorado	24.06	37	-15.5%	-19.6%
Alabama	23.25	38	-18.3%	-22.3%
Illinois	22.38	39	-21.3%	-25.2%
Louisiana	22.11	40	-22.3%	-26.1%
Arizona	20.74	41	-27.1%	-30.7%
Mississippi	20.46	42	-28.1%	-31.6%
North Dakota	16.58	43	-41.7%	-44.6%
New Hampshire	11.24	44	-60.5%	-62.4%
Tennessee	5.36	45	-81.2%	-82.1%
Florida	3.06	46	-89.3%	-89.8%
South Dakota	1.99	47	-93.0%	-93.3%
Washington	0.00	48	-100.0%	-100.0%
Texas	0.00	49	-100.0%	-100.0%
Wyoming	0.00	50	-100.0%	-100.0%
Nevada	0.00	51	-100.0%	-100.0%

**CHART F: FY 2005, MOTOR FUELS & LICENSE TAX BURDEN**

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

06/12/07

<b>State</b>	<b>Motor Vehicle 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	5.55			
Montana	12.61	1	127.2%	46.9%
Oklahoma	9.44	2	70.0%	9.9%
Iowa	9.02	3	62.5%	5.1%
North Dakota	9.00	4	62.2%	4.9%
West Virginia	8.72	5	57.1%	1.6%
<b>Idaho</b>	<b>8.58</b>	<b>6</b>	<b>54.6%</b>	<b>0.0%</b>
Maine	8.18	7	47.3%	-4.7%
Hawaii	8.16	8	47.0%	-4.9%
South Dakota	7.92	9	42.6%	-7.8%
Mississippi	7.76	10	39.8%	-9.6%
Arkansas	7.74	11	39.3%	-9.9%
Wyoming	7.55	12	36.0%	-12.0%
Vermont	7.40	13	33.2%	-13.8%
Nebraska	7.38	14	33.0%	-14.0%
New Mexico	7.33	15	32.1%	-14.6%
Nevada	7.27	16	30.9%	-15.3%
Wisconsin	7.12	17	28.2%	-17.1%
Oregon	7.07	18	27.4%	-17.6%
North Carolina	7.00	19	26.1%	-18.4%
Ohio	6.99	20	25.8%	-18.6%
Illinois	6.98	21	25.6%	-18.7%
Kansas	6.89	22	24.2%	-19.7%
Tennessee	6.86	23	23.6%	-20.0%
Utah	6.83	24	23.0%	-20.5%
Florida	6.81	25	22.6%	-20.7%
Pennsylvania	6.44	26	16.0%	-25.0%
Alabama	6.38	27	15.0%	-25.6%
Texas	6.32	28	13.9%	-26.4%
Minnesota	6.25	29	12.5%	-27.2%
Michigan	6.08	30	9.5%	-29.2%
Kentucky	6.05	31	9.0%	-29.5%
Washington	5.92	32	6.7%	-31.0%
Louisiana	5.78	33	4.2%	-32.6%
Missouri	5.77	34	3.9%	-32.8%
South Carolina	5.51	35	-0.7%	-35.8%
Maryland	5.41	36	-2.5%	-36.9%
Indiana	5.32	37	-4.2%	-38.0%
Arizona	5.12	38	-7.8%	-40.3%
Virginia	5.12	39	-7.9%	-40.4%
Rhode Island	5.00	40	-10.0%	-41.8%
Delaware	4.93	41	-11.3%	-42.6%
Colorado	4.87	42	-12.4%	-43.3%
Alaska	4.68	43	-15.8%	-45.5%
New Hampshire	4.54	44	-18.3%	-47.2%
California	4.51	45	-18.8%	-47.5%
Georgia	4.43	46	-20.1%	-48.4%
Connecticut	4.20	47	-24.4%	-51.1%
Massachusetts	3.66	48	-34.0%	-57.3%
New Jersey	2.54	49	-54.2%	-70.4%
New York	1.83	50	-67.0%	-78.7%
Dist. of Col.	1.67	51	-70.0%	-80.6%

**CHART G: FY 2005 PER CAPITA PROPERTY TAXES**

06/12/07

<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	1,132.11			
New Jersey	2,205.71	1	94.8%	173.2%
Connecticut	2,044.06	2	80.6%	153.2%
New Hampshire	2,028.07	3	79.1%	151.2%
Dist. of Col.	1,950.91	4	72.3%	141.7%
New York	1,767.99	5	56.2%	119.0%
Wyoming	1,750.62	6	54.6%	116.9%
Vermont	1,697.26	7	49.9%	110.3%
Rhode Island	1,694.72	8	49.7%	109.9%
Maine	1,632.48	9	44.2%	102.2%
Massachusetts	1,607.42	10	42.0%	99.1%
Illinois	1,464.12	11	29.3%	81.4%
Wisconsin	1,410.37	12	24.6%	74.7%
Alaska	1,345.35	13	18.8%	66.7%
Texas	1,320.44	14	16.6%	63.6%
Michigan	1,278.99	15	13.0%	58.4%
Indiana	1,219.11	16	7.7%	51.0%
Nebraska	1,195.47	17	5.6%	48.1%
Florida	1,147.51	18	1.4%	42.2%
Kansas	1,124.53	19	-0.7%	39.3%
Iowa	1,113.55	20	-1.6%	37.9%
Virginia	1,109.16	21	-2.0%	37.4%
Pennsylvania	1,079.42	22	-4.7%	33.7%
Montana	1,067.09	23	-5.7%	32.2%
Colorado	1,059.42	24	-6.4%	31.2%
Washington	1,054.90	25	-6.8%	30.7%
Ohio	1,043.88	26	-7.8%	29.3%
Minnesota	1,024.21	27	-9.5%	26.9%
Maryland	1,000.85	28	-11.6%	24.0%
Oregon	979.14	29	-13.5%	21.3%
North Dakota	976.85	30	-13.7%	21.0%
Nevada	962.06	31	-15.0%	19.2%
South Dakota	942.24	32	-16.8%	16.7%
California	942.03	33	-16.8%	16.7%
Georgia	899.48	34	-20.5%	11.4%
South Carolina	880.36	35	-22.2%	9.1%
Arizona	861.09	36	-23.9%	6.7%
Missouri	809.89	37	-28.5%	0.3%
<b>Idaho</b>	<b>807.24</b>	<b>38</b>	<b>-28.7%</b>	<b>0.0%</b>
North Carolina	743.69	39	-34.3%	-7.9%
Utah	719.76	40	-36.4%	-10.8%
Mississippi	676.45	41	-40.2%	-16.2%
Tennessee	653.89	42	-42.2%	-19.0%
Hawaii	642.62	43	-43.2%	-20.4%
Delaware	577.19	44	-49.0%	-28.5%
West Virginia	555.88	45	-50.9%	-31.1%
Louisiana	538.99	46	-52.4%	-33.2%
Kentucky	538.48	47	-52.4%	-33.3%
Oklahoma	485.02	48	-57.2%	-39.9%
New Mexico	448.12	49	-60.4%	-44.5%
Arkansas	422.33	50	-62.7%	-47.7%
Alabama	394.06	51	-65.2%	-51.2%



**CHART H: FY 2005 PER CAPITA SALES TAXES**

06/12/07

State	Per Capita Sales Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	886.84			
Washington	1691.92	1	90.8%	114.3%
Hawaii	1678.03	2	89.2%	112.5%
Dist. of Col.	1455.05	3	64.1%	84.3%
Wyoming	1340.91	4	51.2%	69.8%
Tennessee	1270.95	5	43.3%	61.0%
Nevada	1269.32	6	43.1%	60.8%
Louisiana	1259.66	7	42.0%	59.6%
Arkansas	1198.88	8	35.2%	51.9%
Arizona	1180.29	9	33.1%	49.5%
Florida	1130.04	10	27.4%	43.1%
New Mexico	1119.08	11	26.2%	41.7%
New York	1092.42	12	23.2%	38.4%
South Dakota	1075.76	13	21.3%	36.3%
California	1039.29	14	17.2%	31.6%
Nebraska	1005.71	15	13.4%	27.4%
Colorado	941.60	16	6.2%	19.3%
Connecticut	933.45	17	5.3%	18.2%
Kansas	916.91	18	3.4%	16.1%
Mississippi	890.14	19	0.4%	12.7%
Texas	883.10	20	-0.4%	11.9%
Utah	876.12	21	-1.2%	11.0%
Ohio	841.25	22	-5.1%	6.6%
Georgia	839.16	23	-5.4%	6.3%
Missouri	838.17	24	-5.5%	6.2%
Minnesota	832.78	25	-6.1%	5.5%
Oklahoma	826.76	26	-6.8%	4.7%
Michigan	799.35	27	-9.9%	1.2%
Indiana	798.12	28	-10.0%	1.1%
<b>Idaho</b>	<b>789.50</b>	<b>29</b>	<b>-11.0%</b>	<b>0.0%</b>
Rhode Island	786.24	30	-11.3%	-0.4%
Wisconsin	777.89	31	-12.3%	-1.5%
Alabama	776.84	32	-12.4%	-1.6%
North Dakota	754.70	33	-14.9%	-4.4%
New Jersey	752.85	34	-15.1%	-4.6%
Iowa	728.25	35	-17.9%	-7.8%
North Carolina	719.76	36	-18.8%	-8.8%
South Carolina	713.67	37	-19.5%	-9.6%
Maine	709.17	38	-20.0%	-10.2%
Pennsylvania	665.67	39	-24.9%	-15.7%
Illinois	655.00	40	-26.1%	-17.0%
Kentucky	624.35	41	-29.6%	-20.9%
Massachusetts	604.81	42	-31.8%	-23.4%
West Virginia	603.80	43	-31.9%	-23.5%
Virginia	535.00	44	-39.7%	-32.2%
Maryland	517.03	45	-41.7%	-34.5%
Vermont	506.49	46	-42.9%	-35.8%
Alaska	237.26	47	-73.2%	-69.9%
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 2005 PER CAPITA INDIVIDUAL INCOME TAXES**

06/12/07

State	Per Capita Individual Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	812.56			
Dist. of Col.	1972.24	1	142.7%	170.9%
New York	1803.90	2	122.0%	147.8%
Maryland	1637.58	3	101.5%	125.0%
Massachusetts	1506.25	4	85.4%	106.9%
Connecticut	1437.84	5	77.0%	97.5%
Oregon	1327.11	6	63.3%	82.3%
Minnesota	1236.88	7	52.2%	69.9%
California	1189.13	8	46.3%	63.4%
Ohio	1140.23	9	40.3%	56.6%
Delaware	1107.53	10	36.3%	52.1%
Virginia	1104.18	11	35.9%	51.7%
Hawaii	1084.98	12	33.5%	49.0%
Wisconsin	988.68	13	21.7%	35.8%
Maine	985.61	14	21.3%	35.4%
North Carolina	971.76	15	19.6%	33.5%
New Jersey	944.98	16	16.3%	29.8%
Rhode Island	929.64	17	14.4%	27.7%
Pennsylvania	923.93	18	13.7%	26.9%
Kentucky	908.84	19	11.8%	24.8%
Colorado	808.60	20	-0.5%	11.1%
Vermont	804.10	21	-1.0%	10.5%
Georgia	802.21	22	-1.3%	10.2%
Nebraska	792.81	23	-2.4%	8.9%
Iowa	779.93	24	-4.0%	7.1%
Utah	773.67	25	-4.8%	6.3%
Indiana	767.89	26	-5.5%	5.5%
Montana	763.20	27	-6.1%	4.8%
Kansas	746.15	28	-8.2%	2.5%
Missouri	744.86	29	-8.3%	2.3%
<b>Idaho</b>	<b>727.95</b>	<b>30</b>	<b>-10.4%</b>	<b>0.0%</b>
Oklahoma	696.67	31	-14.3%	-4.3%
Arkansas	675.53	32	-16.9%	-7.2%
Michigan	649.96	33	-20.0%	-10.7%
West Virginia	646.05	34	-20.5%	-11.3%
South Carolina	633.75	35	-22.0%	-12.9%
Illinois	621.75	36	-23.5%	-14.6%
Alabama	581.47	37	-28.4%	-20.1%
New Mexico	563.88	38	-30.6%	-22.5%
Louisiana	530.85	39	-34.7%	-27.1%
Arizona	478.49	40	-41.1%	-34.3%
Mississippi	403.67	41	-50.3%	-44.5%
North Dakota	381.35	42	-53.1%	-47.6%
New Hampshire	51.79	43	-93.6%	-92.9%
Tennessee	26.08	44	-96.8%	-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 J: FY 2005 PER CAPITA CORPORATE INCOME TAXES**

06/12/07

State	Per Capita Corporate Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	145.49			
Alaska	887.59	1	510.1%	802.4%
New Hampshire	364.62	2	150.6%	270.7%
New York	362.09	3	148.9%	268.2%
Dist. of Col.	342.43	4	135.4%	248.2%
Delaware	295.66	5	103.2%	200.6%
New Jersey	255.61	6	75.7%	159.9%
West Virginia	255.36	7	75.5%	159.6%
California	239.81	8	64.8%	143.8%
Massachusetts	207.17	9	42.4%	110.6%
Michigan	188.82	10	29.8%	92.0%
Minnesota	182.18	11	25.2%	85.2%
Illinois	171.02	12	17.5%	73.9%
Connecticut	164.25	13	12.9%	67.0%
North Carolina	146.67	14	0.8%	49.1%
Maryland	144.38	15	-0.8%	46.8%
Wisconsin	141.60	16	-2.7%	44.0%
Pennsylvania	137.30	17	-5.6%	39.6%
Tennessee	135.26	18	-7.0%	37.5%
Indiana	131.63	19	-9.5%	33.8%
New Mexico	125.89	20	-13.5%	28.0%
North Dakota	119.50	21	-17.9%	21.5%
Arizona	117.90	22	-19.0%	19.9%
Ohio	117.33	23	-19.4%	19.3%
Kentucky	114.68	24	-21.2%	16.6%
Nebraska	112.83	25	-22.4%	14.7%
Vermont	110.80	26	-23.8%	12.7%
Rhode Island	105.56	27	-27.4%	7.3%
Montana	105.07	28	-27.8%	6.8%
Maine	103.07	29	-29.2%	4.8%
Florida	100.50	30	-30.9%	2.2%
Oregon	100.40	31	-31.0%	2.1%
Arkansas	99.91	32	-31.3%	1.6%
<b>Idaho</b>	<b>98.35</b>	<b>33</b>	<b>-32.4%</b>	<b>0.0%</b>
Hawaii	97.48	34	-33.0%	-0.9%
Mississippi	97.38	35	-33.1%	-1.0%
Kansas	90.29	36	-37.9%	-8.2%
Alabama	87.35	37	-40.0%	-11.2%
Virginia	80.11	38	-44.9%	-18.6%
Louisiana	78.13	39	-46.3%	-20.6%
Georgia	78.00	40	-46.4%	-20.7%
Utah	75.83	41	-47.9%	-22.9%
Colorado	67.73	42	-53.4%	-31.1%
South Dakota	63.42	43	-56.4%	-35.5%
Iowa	62.88	44	-56.8%	-36.1%
South Carolina	58.14	45	-60.0%	-40.9%
Oklahoma	47.66	46	-67.2%	-51.5%
Missouri	40.96	47	-71.8%	-58.4%
Washington	0.00	48	-100.0%	-100.0%
Texas	0.00	49	-100.0%	-100.0%
Wyoming	0.00	50	-100.0%	-100.0%
Nevada	0.00	51	-100.0%	-100.0%

**CHART K: FY 2005 PER CAPITA COMBINED CORP. & IND.  
INCOME TAXES**

06/12/07

State	Per Capita Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	958.05			
Dist. of Col.	2314.67	1	141.6%	180.1%
New York	2166.00	2	126.1%	162.1%
Maryland	1781.96	3	86.0%	115.7%
Massachusetts	1713.42	4	78.8%	107.4%
Connecticut	1602.09	5	67.2%	93.9%
California	1428.94	6	49.2%	72.9%
Oregon	1427.51	7	49.0%	72.8%
Minnesota	1419.06	8	48.1%	71.7%
Delaware	1403.19	9	46.5%	69.8%
Ohio	1257.56	10	31.3%	52.2%
New Jersey	1200.59	11	25.3%	45.3%
Virginia	1184.29	12	23.6%	43.3%
Hawaii	1182.46	13	23.4%	43.1%
Wisconsin	1130.29	14	18.0%	36.8%
North Carolina	1118.43	15	16.7%	35.4%
Maine	1088.68	16	13.6%	31.8%
Pennsylvania	1061.23	17	10.8%	28.4%
Rhode Island	1035.20	18	8.1%	25.3%
Kentucky	1023.52	19	6.8%	23.9%
Vermont	914.91	20	-4.5%	10.7%
Nebraska	905.65	21	-5.5%	9.6%
West Virginia	901.41	22	-5.9%	9.1%
Indiana	899.52	23	-6.1%	8.9%
Alaska	887.59	24	-7.4%	7.4%
Georgia	880.21	25	-8.1%	6.5%
Colorado	876.33	26	-8.5%	6.1%
Montana	868.27	27	-9.4%	5.1%
Utah	849.50	28	-11.3%	2.8%
Iowa	842.81	29	-12.0%	2.0%
Michigan	838.78	30	-12.4%	1.5%
Kansas	836.45	31	-12.7%	1.2%
<b>Idaho</b>	<b>826.31</b>	<b>32</b>	<b>-13.8%</b>	<b>0.0%</b>
Illinois	792.77	33	-17.3%	-4.1%
Missouri	785.83	34	-18.0%	-4.9%
Arkansas	775.43	35	-19.1%	-6.2%
Oklahoma	744.33	36	-22.3%	-9.9%
South Carolina	691.89	37	-27.8%	-16.3%
New Mexico	689.76	38	-28.0%	-16.5%
Alabama	668.82	39	-30.2%	-19.1%
Louisiana	608.98	40	-36.4%	-26.3%
Arizona	596.39	41	-37.7%	-27.8%
Mississippi	501.05	42	-47.7%	-39.4%
North Dakota	500.86	43	-47.7%	-39.4%
New Hampshire	416.41	44	-56.5%	-49.6%
Tennessee	161.35	45	-83.2%	-80.5%
Florida	100.50	46	-89.5%	-87.8%
South Dakota	63.42	47	-93.4%	-92.3%
Washington	0.00	48	-100.0%	-100.0%
Texas	0.00	49	-100.0%	-100.0%
Wyoming	0.00	50	-100.0%	-100.0%
Nevada	0.00	51	-100.0%	-100.0%

**CHART L: FY 2005 PER CAPITA MOTOR VEHICLES TAXES**

06/12/07

State	Per Capita Motor Vehicle Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	186.92			
Montana	356.96	1	91.0%	50.5%
Iowa	282.11	2	50.9%	19.0%
Oklahoma	274.76	3	47.0%	15.9%
Hawaii	273.44	4	46.3%	15.3%
Wyoming	272.08	5	45.6%	14.7%
North Dakota	272.06	6	45.5%	14.7%
South Dakota	252.16	7	34.9%	6.3%
Nevada	250.84	8	34.2%	5.8%
Maine	248.37	9	32.9%	4.7%
Illinois	247.08	10	32.2%	4.2%
Nebraska	239.21	11	28.0%	0.9%
Vermont	237.43	12	27.0%	0.1%
<b>Idaho</b>	<b>237.11</b>	<b>13</b>	<b>26.9%</b>	<b>0.0%</b>
Wisconsin	232.73	14	24.5%	-1.8%
Minnesota	229.36	15	22.7%	-3.3%
West Virginia	225.56	16	20.7%	-4.9%
Florida	223.78	17	19.7%	-5.6%
Oregon	222.15	18	18.8%	-6.3%
Kansas	221.03	19	18.2%	-6.8%
Maryland	220.35	20	17.9%	-7.1%
Pennsylvania	220.20	21	17.8%	-7.1%
Ohio	219.01	22	17.2%	-7.6%
North Carolina	211.13	23	12.9%	-11.0%
Washington	209.34	24	12.0%	-11.7%
Tennessee	206.69	25	10.6%	-12.8%
Arkansas	202.52	26	8.3%	-14.6%
New Mexico	198.98	27	6.4%	-16.1%
Texas	197.44	28	5.6%	-16.7%
Michigan	196.14	29	4.9%	-17.3%
Connecticut	195.00	30	4.3%	-17.8%
Mississippi	190.09	31	1.7%	-19.8%
Virginia	186.44	32	-0.3%	-21.4%
Alabama	183.62	33	-1.8%	-22.6%
Utah	179.87	34	-3.8%	-24.1%
Colorado	177.23	35	-5.2%	-25.3%
Delaware	176.78	36	-5.4%	-25.4%
Missouri	176.29	37	-5.7%	-25.7%
Rhode Island	173.72	38	-7.1%	-26.7%
New Hampshire	168.11	39	-10.1%	-29.1%
Kentucky	166.54	40	-10.9%	-29.8%
Indiana	162.55	41	-13.0%	-31.4%
California	162.25	42	-13.2%	-31.6%
Alaska	161.74	43	-13.5%	-31.8%
Louisiana	159.31	44	-14.8%	-32.8%
Massachusetts	155.82	45	-16.6%	-34.3%
South Carolina	151.88	46	-18.7%	-35.9%
Arizona	147.24	47	-21.2%	-37.9%
Georgia	132.71	48	-29.0%	-44.0%
New Jersey	108.93	49	-41.7%	-54.1%
Dist. of Col.	85.92	50	-54.0%	-63.8%
New York	71.88	51	-61.5%	-69.7%

**CHART M: FY 2005 OVERALL TAX BURDEN**

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

06/12/07

State	Overall Tax \$ Per \$1000 Income	Rank	Differnce Between Each State & U.S. Average (%)	Differnce Between Each State & Idaho (%)
United States	109.83			
New York	146.56	1	33.4%	38.3%
Wyoming	145.74	2	32.7%	37.6%
Dist. of Col.	143.27	3	30.5%	35.2%
Maine	130.42	4	18.7%	23.1%
Hawaii	129.51	5	17.9%	22.2%
Vermont	128.88	6	17.3%	21.7%
Alaska	128.49	7	17.0%	21.3%
Rhode Island	120.52	8	9.7%	13.8%
Wisconsin	118.44	9	7.8%	11.8%
West Virginia	118.29	10	7.7%	11.7%
Connecticut	116.22	11	5.8%	9.7%
New Mexico	116.14	12	5.7%	9.6%
Ohio	116.02	13	5.6%	9.5%
Nebraska	115.61	14	5.3%	9.1%
Louisiana	115.19	15	4.9%	8.7%
New Jersey	114.16	16	3.9%	7.8%
California	112.68	17	2.6%	6.4%
Indiana	111.47	18	1.5%	5.2%
Minnesota	111.33	19	1.4%	5.1%
Utah	111.33	20	1.4%	5.1%
Arkansas	110.83	21	0.9%	4.6%
North Dakota	110.63	22	0.7%	4.4%
Illinois	108.68	23	-1.0%	2.6%
Nevada	108.63	24	-1.1%	2.5%
Delaware	108.51	25	-1.2%	2.4%
Pennsylvania	108.45	26	-1.3%	2.4%
Michigan	108.27	27	-1.4%	2.2%
Arizona	107.11	28	-2.5%	1.1%
Kentucky	106.74	29	-2.8%	0.8%
Kansas	106.52	30	-3.0%	0.5%
<b>Idaho</b>	<b>105.94</b>	<b>31</b>	<b>-3.5%</b>	<b>0.0%</b>
Mississippi	105.15	32	-4.3%	-0.8%
Massachusetts	105.09	33	-4.3%	-0.8%
Maryland	105.04	34	-4.4%	-0.9%
Iowa	104.68	35	-4.7%	-1.2%
North Carolina	104.41	36	-4.9%	-1.4%
Washington	103.28	37	-6.0%	-2.5%
Montana	102.91	38	-6.3%	-2.9%
Florida	102.47	39	-6.7%	-3.3%
South Carolina	100.87	40	-8.2%	-4.8%
Georgia	100.55	41	-8.4%	-5.1%
Virginia	100.32	42	-8.7%	-5.3%
Missouri	98.08	43	-10.7%	-7.4%
Oklahoma	97.63	44	-11.1%	-7.8%
Oregon	97.21	45	-11.5%	-8.2%
Texas	96.54	46	-12.1%	-8.9%
Colorado	92.31	47	-16.0%	-12.9%
Alabama	89.34	48	-18.7%	-15.7%
New Hampshire	89.20	49	-18.8%	-15.8%
Tennessee	89.18	50	-18.8%	-15.8%
South Dakota	85.23	51	-22.4%	-19.5%

**CHART N: FY 2005 PER CAPITA OVERALL TAXES**

06/12/07

State	Per Capita Overall Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	3,697.67			
Dist. of Col.	7,382.96	1	99.7%	152.3%
New York	5,752.19	2	55.6%	96.6%
Connecticut	5,398.01	3	46.0%	84.5%
Wyoming	5,251.30	4	42.0%	79.5%
New Jersey	4,889.88	5	32.2%	67.1%
Massachusetts	4,469.97	6	20.9%	52.8%
Alaska	4,443.30	7	20.2%	51.8%
Hawaii	4,338.21	8	17.3%	48.3%
Maryland	4,275.63	9	15.6%	46.1%
Rhode Island	4,191.24	10	13.3%	43.2%
Vermont	4,136.91	11	11.9%	41.4%
Minnesota	4,087.71	12	10.5%	39.7%
California	4,055.33	13	9.7%	38.6%
Maine	3,959.66	14	7.1%	35.3%
Delaware	3,893.58	15	5.3%	33.1%
Wisconsin	3,872.09	16	4.7%	32.3%
Illinois	3,849.34	17	4.1%	31.5%
Nevada	3,748.94	18	1.4%	28.1%
Nebraska	3,746.09	19	1.3%	28.0%
Pennsylvania	3,709.63	20	0.3%	26.8%
Virginia	3,656.53	21	-1.1%	25.0%
Washington	3,651.37	22	-1.3%	24.8%
Ohio	3,636.64	23	-1.7%	24.3%
Michigan	3,494.28	24	-5.5%	19.4%
Kansas	3,415.18	25	-7.6%	16.7%
Indiana	3,405.20	26	-7.9%	16.4%
Florida	3,369.16	27	-8.9%	15.1%
Colorado	3,362.61	28	-9.1%	14.9%
North Dakota	3,342.85	29	-9.6%	14.2%
New Hampshire	3,305.57	30	-10.6%	13.0%
Iowa	3,272.56	31	-11.5%	11.8%
Louisiana	3,173.05	32	-14.2%	8.4%
New Mexico	3,151.29	33	-14.8%	7.7%
North Carolina	3,148.72	34	-14.8%	7.6%
Arizona	3,079.30	35	-16.7%	5.2%
West Virginia	3,059.81	36	-17.3%	4.6%
Oregon	3,052.32	37	-17.5%	4.3%
Texas	3,015.19	38	-18.5%	3.0%
Georgia	3,009.69	39	-18.6%	2.9%
Missouri	2,996.75	40	-19.0%	2.4%
Kentucky	2,938.64	41	-20.5%	0.4%
Utah	2,932.93	42	-20.7%	0.2%
<b>Idaho</b>	<b>2,926.15</b>	<b>43</b>	<b>-20.9%</b>	<b>0.0%</b>
Montana	2,912.80	44	-21.2%	-0.5%
Arkansas	2,901.58	45	-21.5%	-0.8%
Oklahoma	2,842.74	46	-23.1%	-2.9%
South Carolina	2,778.63	47	-24.9%	-5.0%
South Dakota	2,715.02	48	-26.6%	-7.2%
Tennessee	2,685.33	49	-27.4%	-8.2%
Mississippi	2,575.45	50	-30.3%	-12.0%
Alabama	2,569.44	51	-30.5%	-12.2%

**CHART O: FY 2005 PER CAPITA INCOME**

06/12/07

State	FY 2005 Per Capita Income (\$)	Rank Based on Income	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
<b>United States</b>	33,668			
Dist. of Col.	51,531	1	53.1%	86.6%
Connecticut	46,447	2	38.0%	68.2%
New Jersey	42,834	3	27.2%	55.1%
Massachusetts	42,535	4	26.3%	54.0%
Maryland	40,706	5	20.9%	47.4%
New York	39,249	6	16.6%	42.1%
New Hampshire	37,057	7	10.1%	34.2%
Minnesota	36,716	8	9.1%	32.9%
Virginia	36,448	9	8.3%	32.0%
Colorado	36,428	10	8.2%	31.9%
Wyoming	36,031	11	7.0%	30.4%
California	35,989	12	6.9%	30.3%
Delaware	35,881	13	6.6%	29.9%
Illinois	35,419	14	5.2%	28.2%
Washington	35,353	15	5.0%	28.0%
Rhode Island	34,776	16	3.3%	25.9%
Alaska	34,581	17	2.7%	25.2%
Nevada	34,512	18	2.5%	24.9%
Pennsylvania	34,205	19	1.6%	23.8%
Hawaii	33,498	20	-0.5%	21.3%
Florida	32,880	21	-2.3%	19.0%
Wisconsin	32,691	22	-2.9%	18.4%
Nebraska	32,402	23	-3.8%	17.3%
Michigan	32,273	24	-4.1%	16.8%
Vermont	32,099	25	-4.7%	16.2%
Kansas	32,061	26	-4.8%	16.1%
South Dakota	31,855	27	-5.4%	15.3%
Oregon	31,401	28	-6.7%	13.7%
Ohio	31,345	29	-6.9%	13.5%
Iowa	31,263	30	-7.1%	13.2%
Texas	31,234	31	-7.2%	13.1%
Missouri	30,555	32	-9.2%	10.6%
Indiana	30,548	33	-9.3%	10.6%
Maine	30,361	34	-9.8%	9.9%
North Dakota	30,216	35	-10.3%	9.4%
North Carolina	30,156	36	-10.4%	9.2%
Tennessee	30,113	37	-10.6%	9.0%
Georgia	29,931	38	-11.1%	8.4%
Oklahoma	29,118	39	-13.5%	5.4%
Alabama	28,762	40	-14.6%	4.1%
Arizona	28,749	41	-14.6%	4.1%
Montana	28,303	42	-15.9%	2.5%
<b>Idaho</b>	<b>27,621</b>	<b>43</b>	<b>-18.0%</b>	<b>0.0%</b>
South Carolina	27,548	44	-18.2%	-0.3%
Louisiana	27,546	45	-18.2%	-0.3%
Kentucky	27,532	46	-18.2%	-0.3%
New Mexico	27,135	47	-19.4%	-1.8%
Utah	26,344	48	-21.8%	-4.6%
Arkansas	26,180	49	-22.2%	-5.2%
West Virginia	25,867	50	-23.2%	-6.3%
Mississippi	24,494	51	-27.2%	-11.3%