

COMPARATIVE TAX POTENTIAL:
Tax Burden in Idaho and the United States
Fiscal Year 2002

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Acknowledgement:

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

**Comparative Tax Potential FY 2002
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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
Specific tax types are found in the following charts in the Appendix:	
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 2002

IDAHO REVENUE SYSTEM - SUMMARY:

The Idaho revenue and taxation picture is typified by low overall taxes and a broad structure with good balance between tax components. When observed on a regional basis, Idaho is in the somewhat unusual position of relying on three major taxes (income, sales, and property), as opposed to the systems hinged on only two taxes that are found in each of our border states except Utah. On the basis of taxes paid per person, the breadth of the Idaho system produces the effect of being moderate in most specific tax types, while ranking our overall per capita tax burden 44th highest nationally and 10th highest in the eleven western states. Idaho has relatively low income (with a rank of 44th nationally and 8th out of 11 western states), and this raises our tax burden relative to income somewhat. In fiscal year 2002, this measure of overall tax burden shows us ranking 38th nationally and 8th highest out of the 11 western states.

The Idaho tax system traditionally has tended to rely too little on property tax and sales tax, and comparatively too much on motor vehicle taxes and income taxes in relation to both regional and national practices. This year's pattern shows decreased reliance on both corporate and individual income tax, reflecting rate decreases that went into effect during the period encompassed by this analysis. 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.

The U.S. Census Bureau did not release detailed state and local tax revenue information for FY 2001, so all comparisons in this current report are with respect to FY 2000 and earlier. Higher sales tax rates were not implemented until 2003 and are not reflected in this analysis. A comparison of FY 2000 and FY 2002 Idaho tax burden shows the following for our major taxes.

1. Idaho's individual income tax burden dropped significantly from 22.1% over the U.S. average in FY 2000 to 8.9% over the average in FY 2002, on the basis of this tax in comparison to total personal income. Although Idaho's individual income tax burden continues to be greater than the U.S. average, the FY 2002 burden is the lowest since FY 1988. For this tax, Idaho's income based ranking dropped from 16th to 22nd, while our population based ranking dropped from 23rd to 30th.
2. Corporate income tax burden in Idaho followed suit with individual income tax, dropping from 6.5% below the U.S. average in FY 2000 to 28.5% below the U.S. average in FY 2002, on an income basis. On a per capita basis, Idaho dropped from 24.1% below the U.S. average in 2000 to 41.5% below the average in 2002.

3. Property tax burdens in Idaho decreased slightly in 2002, and are now 9.9% or 26.4% below U.S. averages, depending on whether income or population is used as a basis for the measurement.
4. Idaho's income based national sales tax ranks increased in 2002, while our population based ranking was unchanged. Our sales tax burden was 6.3% below the U.S. average on a tax vs. income basis, and 23.4% below on a per capita basis.
5. Idaho's motor vehicle taxes (fuel taxes and licenses and registration fees) decreased slightly in 2002 in relation to those of other states, but Idaho remains well above the national average in this category. Idaho's income based motor vehicle tax burden was 72.8% over the U.S. average, based on income, and 41.3% over the U.S. average on a per capita basis. Comparisons between states are difficult for these taxes, because some states require motor vehicles to pay personal property tax, in which case the amounts would be included in the property tax category. Idaho's motor vehicle registration fees are in lieu of property tax and tend to inflate the apparent relative level of Idaho motor vehicle taxes.

Idaho's major taxes traditionally have been well balanced. In 2002, property taxes raised 29.1% of overall tax revenue, while income taxes accounted for 27.9% (individual for 25.6% and corporate income tax for 2.3%), and sales tax accounted for 24.2% of our revenue. The proportion each tax represents of Idaho tax revenue changed this year, reflecting tax rate decreases enacted in 2001 for both individual and corporate income taxes.

Regionally, western states either do not have sales tax or tend to rely more on this tax than most other areas of the country. Idaho deviates noticeably from either of these programs. This is most evident in the per capita sales tax study, in which Idaho ranks 39th, while no other western state that uses this tax ranks lower than 18th. This discrepancy is still evident, although not as distinctly, in the income based sales tax comparison where Idaho ranks 27th and the other western states rank from 1st to 19th.

The following table summarizes changes in tax collections in Idaho and nationally over the most recent two-year period. The magnitude of these changes cannot be compared to changes noted in previous studies, all of which were based on single year-to-year comparisons.

Tax Type	Idaho - FY 2000/2002 Percent Change	U.S. - FY 2000/2002 Percent Change
Property	10.6%	12.0%
Sales	6.6%	3.7%
Individual Income	<12.7%>	<4.2%>
Corporate Income	<39.0%>	<21.9%>
Motor Vehicle	2.4%	5.6%
Overall	<0.1%>	3.7%

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 2002 were \$904,961.7 million, up 3.7% since 2000; total personal income rose 8.9% to \$8,793,628 million. Dividing taxes by income, the national average tax rate decreased to 10.29% of income in 2002, reflecting greater growth in income than in taxes.

In 2000, total U.S. population increased by 2.3% to 287,974,000. The average overall per capita tax increased 1.4% to \$3,142.51.

States which typically overutilize most or all taxes tend to be the ones whose residents have high tax burdens. California, for instance, whose taxes precipitated a major tax revolt in the 1970s, overutilized property taxes by more than \$3.25 billion in 1977-1978. In fiscal year 2002 (and for many years) California was the largest **underutilizer** of property tax (\$6.0 billion).

Overall tax overutilization reached an extreme this year of \$18.6 billion in New York (26.4% over the U.S. average), while the greatest amounts of underutilization were just over \$5 billion in Texas and Florida. Patterns for New York, Texas, and Florida have become ingrained over time. However, tax utilization does change in response to economic conditions, tax policy decisions, or merely single year aberrations.

The most significant overall tax burden changes in FY 2002 were in Alaska, where a one year climb noted in FY 2000 was erased, and Idaho, where the combination of an 11% increase in total personal income and decreases in income taxes reduced our overall ranking from 20th to 38th.

Property taxes declined somewhat in Montana (-6% and 7 ranks) and North Dakota (a slight increase in total property tax revenue, but also a decline of 7 ranks in relative burden). On the other side, property taxes in Kansas increased 16% over the two-year period and their relative burden increased 6 ranks.

Sales taxes decreased about 25% in the District of Columbia, but this appears to be due to a change in reporting of general v. selective sales taxes, rather than to any policy or rate change. This change lowered DC's rank from 17th to 38th. There was also a significant apparent sales tax burden decrease in Connecticut, where an 11% decrease in revenue was reflected by a ranking change from 28th to 39th.

The most significant change in individual income tax ranks occurred in Michigan, with a rank change from 21st to 34th and a decrease of 15% in tax collections. Nationally, individual income tax collections declined by 4.2% from FY 2000 to FY 2002.

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 changes, rather than real 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 annually under the same methodology since the fiscal year 1984 study was prepared. Prior to that time, corporate and individual income taxes were combined, but identical utilization methodology has been employed back to fiscal year 1980. Reports beginning in 1980 are available from the Idaho State Tax Commission.

SUMMARY OF IDAHO'S TAX BURDEN:

The long term pattern in Idaho has 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, moving us from 1.1% over the U.S. average to 4.6% below the U.S. average. While the magnitude of this change may not appear dramatic, the resulting change in our overall tax burden ranking from 20th to 38th is dramatic and is the most significant change ever noted for Idaho. This ranking is the lowest for Idaho since FY 1986. Idaho's ranking also dropped from 39th to 44th on a per capita basis, and we remain significantly below the U.S. average using this measure.

In FY 2002, Idaho underutilized all taxes by \$159.2 million using income as a basis for comparison. This reverses a recent pattern of slight overutilization and represents the greatest comparative underutilization since FY 1993.

Without regard to national comparison, because taxes decreased 0.1%, while total income increased 11.2%, the overall tax burden in Idaho in 2002 decreased 10.1%, to \$98.16 per \$1,000 of income. Our per capita taxes fell 3.7%, to \$2,450 for each person. National average taxes in 2002 were \$102.91 per \$1,000 of income or \$3,143 for each person. These figures are not adjusted for inflation, which has more of an effect on year-to-year comparisons of per capita or total taxes. The following chart shows our tax effort and corresponding rank on a national level. An effort of 100% would indicate taxes equal to the U.S. average effective tax rate for a particular tax or overall.

Type of Tax	Based on Income		Based on Population	
	Tax Effort %	Rank*	Tax Effort %	Rank*
Property	90.1	31	73.6	37
Sales	93.7	27	76.6	39
Individual Income	108.9	22	89.0	30
Corporate Income	71.5	30	58.5	34
Motor Vehicle	172.8	3	141.3	8
Overall	95.4	38	78.0	44

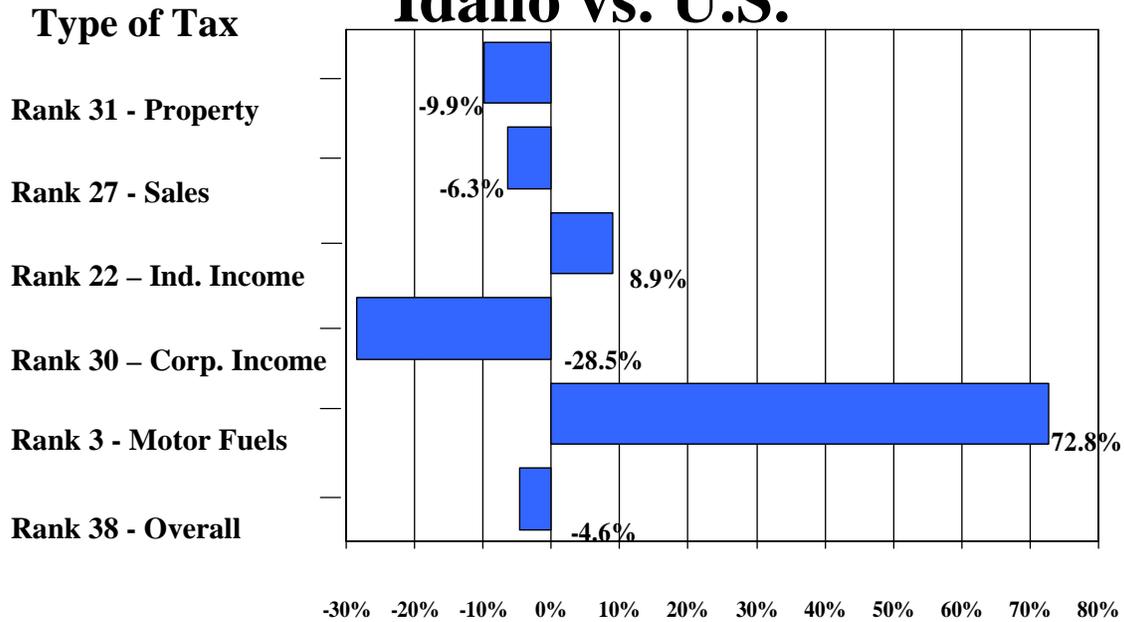
*Note: Lower ranks equal higher taxes, with 1 being the highest.

Because per capita income in Idaho is 18.3% lower than the U.S. average, ranking systems which compare taxes to income will show higher comparative taxes in Idaho than systems which are based on population. The following table compares Idaho's tax and income ranks for 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).

Tax	States												
		96	97	98	99	2000	2002	96	97	98	99	2000	2002
Property	51	34	31	30	29	29	31	35	36	36	36	36	37
Sales	47	25	29	30	28	31	27	36	38	40	39	39	39
Individual Income	44	15	15	16	16	16	22	27	27	28	26	23	30
Corporate Income	47	10	13	23	31	21	30	15	21	25	36	25	34
Motor Vehicle	51	9	3	3	3	4	3	13	4	3	2	6	8
Overall	51	24	21	22	17	20	38	40	41	41	41	39	44
Per Capita Income	51	42	45	46	46	42	44	XX	XX	XX	XX	XX	XX

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

FY 2002 Taxes Idaho vs. U.S.

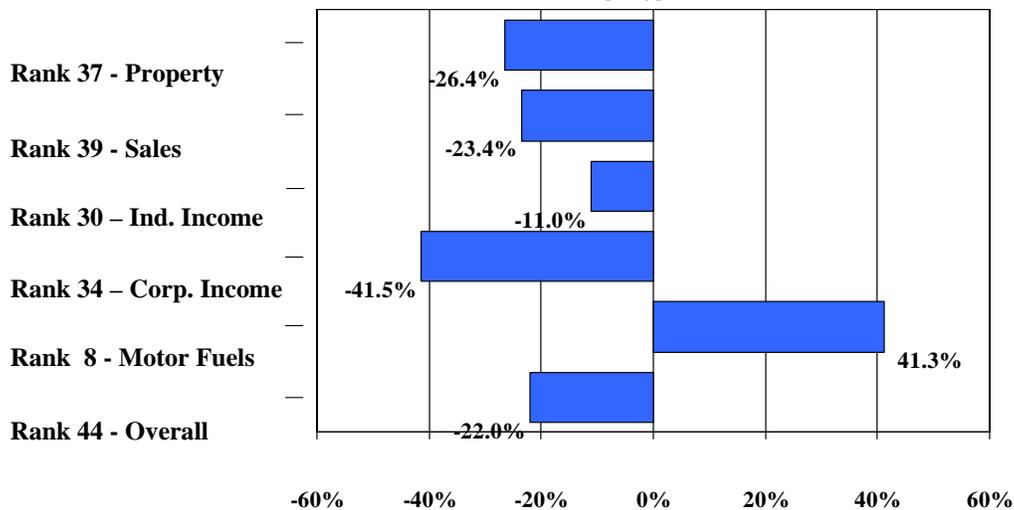


Rank of 1 = highest tax
Based on Taxes per \$ of income

Percent Difference from U.S. Average

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

FY 2002 Taxes Idaho vs. U.S.

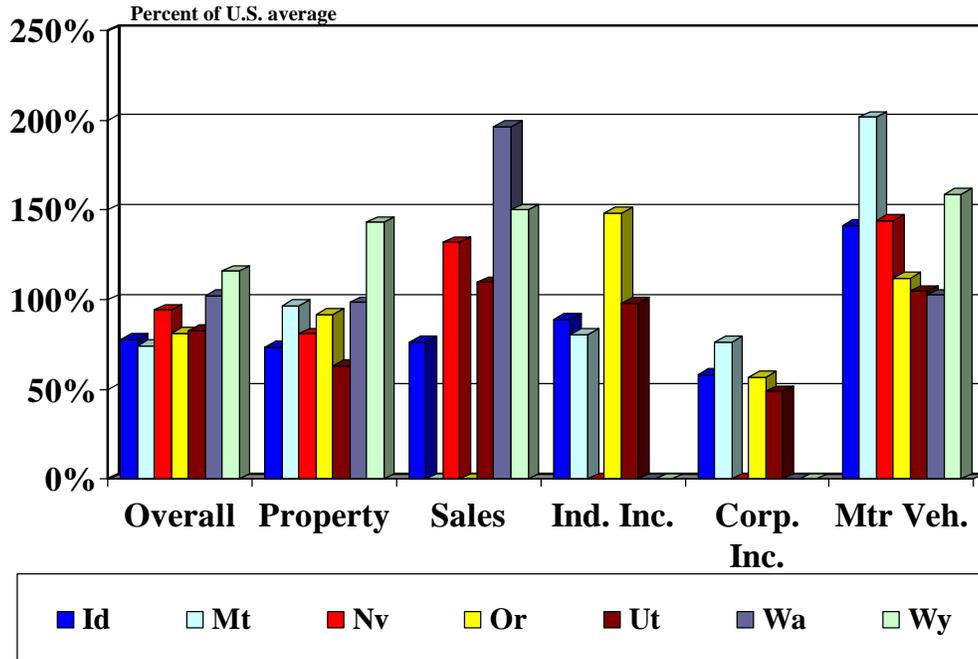


Rank of 1 = highest tax
Based on Taxes per person

Percent Difference from U.S. Average

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

Fiscal Year 2002 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 2002						
Type of Tax	Idaho's Position Among 11 Western States (National Rank)	Western States Having Lower Taxes National Rank:		Western States with Higher Taxes National Rank:		Western States Not Using Tax
Property Tax	6 (31)	Colorado	34	Arizona	27	
		California	36	Montana	13	
		Nevada	37	Oregon	25	
		Utah	39	Washington	29	
		New Mexico	47	Wyoming	5	
Sales Tax	9 (27)			Arizona	4	Montana
				California	18	Oregon
				Colorado	19	
				Nevada	11	
				New Mexico	6	
				Utah	10	
				Washington	1	
				Wyoming	7	
Individual Income Tax	4 (22)	Arizona	41	California	14	Nevada
		Colorado	30	Oregon	3	Washington
		Montana	28	Utah	16	Wyoming
		New Mexico	35			
Corporate Income Tax	5 (30)	Colorado	43	Arizona	26	Nevada
		Utah	35	California	8	Washington
		Oregon	36	Montana	17	Wyoming
				New Mexico	24	
Motor Vehicle Tax	2 (3)	Arizona	37	Montana	1	
		California	45			
		Colorado	41			
		New Mexico	20			
		Oregon	22			
		Nevada	9			
		Utah	16			
		Washington	36			
		Wyoming	7			
All State & Local Taxes	8 (38)	Colorado	45	Arizona	27	
		Montana	39	California	16	
		Oregon	48	Nevada	34	
				New Mexico	13	
				Utah	14	
				Washington	31	
				Wyoming	4	

Note: Rank of 1 = highest effective rate.

Population-Based Comparisons - FY 2002

Type of Tax	Idaho's Position Among 11 Western States (National Rank)	Western States Having Lower Taxes		Western States with Higher Taxes		Western States Not Using Tax
		National Rank		National Rank		
Property Tax	9 (37)	New Mexico Utah	49 40	Arizona California Colorado Montana Nevada Oregon Washington Wyoming	34 31 26 23 33 28 21 7	
Sales Tax	9 (39)			Arizona California Colorado Nevada New Mexico Utah Washington Wyoming	5 13 11 6 9 18 1 3	Montana Oregon
Individual Income Tax	5 (30)	Arizona Montana New Mexico	40 36 37	California Colorado Oregon Utah	10 18 7 23	Nevada Washington Wyoming
Corporate Income Tax	5 (34)	Colorado Oregon Utah	40 35 39	Arizona California Montana New Mexico	29 7 19 24	Nevada Washington Wyoming
Motor Vehicle Tax	4 (8)	Arizona California Colorado New Mexico Oregon Utah Washington	45 44 37 33 21 28 30	Montana Nevada Wyoming	1 5 3	
All State & Local Taxes	10 (44)	Montana	48	Arizona California Colorado Nevada New Mexico Oregon Utah Washington Wyoming	37 10 20 25 39 42 40 17 8	

Note: A rank of 1 = highest effective rate.

Effective Tax Rate as Percent of 2002 Total Personal Income							
Tax Category	Idaho	11 Western			Nationwide		
		High	Median	Low	High	Median	Low
Property Tax	2.86%	4.55%	2.86	1.68%	5.37%	3.05%	1.31%
		WY	ID	NM	ME	DC	AL
Sales Tax	2.38%	4.73%	3.42%	0%	4.73%	2.43%	0%
		WA	NV	MT OR	WA	WI	DE MT NH OR
Individual Income Tax	2.51%	3.67%	2.30%	0%	4.42%	2.42%	0%
		OR	CO	NV WA WY	NY	IN	FL NV SD TX WA WY AK
Corporate Income Tax	0.23%	0.47%	0.20%	0%	1.31%	0.25%	0%
		CA	UT	NV WA WY	AK	AZ	NV TX WA WY
*Motor Vehicle Tax	0.98%	1.43%	0.71%	0.44%	1.43%	0.67%	0.19%
		MT	NM	CA	MT	MI	NY
Total State & Local Taxes	9.82%	11.94%	10.00%	9.00%	13.01%	10.24%	8.25%
		WY	WA	OR	NY	MS	TN

*Includes motor fuels.

Idaho's Fiscal Year 2002 Total Per Capita Taxes (\$)							
Tax Category	Idaho	11 Western			Nationwide		
		High	Median	Low	High	Median	Low
Property Tax	\$ 714	\$1,388	\$ 864	\$ 408	\$1,872	\$ 925	\$ 329
		WY	CA	NM	NJ	CO	AL
Sales Tax	\$ 593	\$ 1,522	\$ 917	\$ 0	\$ 1,522	\$ 745	\$ 0
		WA	CO	MT OR	WA	OK	DE MT NH OR
Individual Income Tax	\$ 627	\$ 1,044	\$ 569	\$ 0	\$ 1,668	\$ 668	\$ 0
		OR	MT	NV WA WY	DC	NE	FL NV WA WY AK
Corporate Income Tax	\$ 57	\$ 152	\$ 56	\$ 0	\$ 420	\$ 66	\$ 0
		CA	OR	NV WA WY	AK	GA	NV TX WA WY
*Motor Vehicle Tax	\$ 245	\$ 350	\$ 182	\$ 143	\$ 350	\$ 185	\$ 68
		MT	UT	AZ	MT	MS	NY
Total State & Local Taxes	\$2,450	\$ 3,645	\$ 2,650	\$ 2,345	\$ 5,671	\$ 2,941	\$ 2,170
		WY	AZ	MT	DC	KS	AL

*Includes motor fuels.

APPENDIX

CHART I: FY 2002 PROPERTY TAX BURDEN - BASED ON TOTAL PERSONAL INCOME

8/10/04

State	Personal Income FY 2002 \$ Million	State & Local FY-02 Property Tax Revenue \$ Million	Tax Capacity Potent. Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)	Underutil. Potential: (Overutil.) \$ Million (C4-C3)	Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	8,793,628	279,112.0			3.17%		
Alabama	112,723	1,473.6	3,577.9	2,104.3	1.31%	41.2%	51
Alaska	20,593	830.0	653.6	(176.4)	4.03%	127.0%	8
Arizona	140,813	4,254.4	4,469.4	215.1	3.02%	95.2%	27
Arkansas	62,915	1,002.6	1,996.9	994.4	1.59%	50.2%	49
California	1,141,410	30,234.1	36,228.6	5,994.5	2.65%	83.5%	36
Colorado	150,845	4,162.2	4,787.8	625.7	2.76%	86.9%	34
Connecticut	146,083	5,995.5	4,636.7	(1,358.8)	4.10%	129.3%	7
Delaware	25,564	399.9	811.4	411.5	1.56%	49.3%	50
Dist. of Col.	26,330	803.4	835.7	32.3	3.05%	96.1%	26
Florida	487,157	15,754.2	15,462.5	(291.7)	3.23%	101.9%	22
Georgia	243,363	6,640.0	7,724.4	1,084.4	2.73%	86.0%	35
Hawaii	36,099	614.9	1,145.8	530.8	1.70%	53.7%	46
Idaho	33,527	958.8	1,064.1	105.4	2.86%	90.1%	31
Illinois	412,917	15,872.7	13,106.1	(2,766.6)	3.84%	121.1%	12
Indiana	170,237	5,976.2	5,403.3	(572.9)	3.51%	110.6%	15
Iowa	81,254	2,877.9	2,579.0	(298.9)	3.54%	111.6%	14
Kansas	77,753	2,524.9	2,467.9	(57.0)	3.25%	102.3%	20
Kentucky	102,827	1,977.0	3,263.7	1,286.7	1.92%	60.6%	44
Louisiana	111,545	1,940.4	3,540.5	1,600.0	1.74%	54.8%	45
Maine	35,581	1,912.2	1,129.3	(782.8)	5.37%	169.3%	1
Maryland	194,392	5,412.2	6,170.0	757.8	2.78%	87.7%	33
Massachusetts	249,631	8,721.8	7,923.4	(798.5)	3.49%	110.1%	17
Michigan	296,521	9,793.4	9,411.7	(381.8)	3.30%	104.1%	18
Minnesota	164,754	5,214.7	5,229.3	14.6	3.17%	99.7%	24
Mississippi	63,683	1,646.6	2,021.3	374.7	2.59%	81.5%	38
Missouri	159,534	3,880.3	5,063.6	1,183.3	2.43%	76.6%	40
Montana	22,227	852.4	705.5	(146.9)	3.83%	120.8%	13
Nebraska	49,844	1,748.8	1,582.1	(166.8)	3.51%	110.5%	16
Nevada	64,753	1,702.2	2,055.3	353.1	2.63%	82.8%	37
New Hampshire	42,852	2,169.5	1,360.1	(809.4)	5.06%	159.5%	2
New Jersey	335,838	16,049.6	10,659.6	(5,390.0)	4.78%	150.6%	3
New Mexico	45,054	755.9	1,430.0	674.1	1.68%	52.9%	47
New York	683,121	26,825.7	21,682.4	(5,143.3)	3.93%	123.7%	11
North Carolina	227,909	5,421.7	7,233.9	1,812.1	2.38%	74.9%	41
North Dakota	16,727	532.3	530.9	(1.4)	3.18%	100.3%	23
Ohio	328,865	10,643.4	10,438.3	(205.2)	3.24%	102.0%	21
Oklahoma	89,460	1,482.1	2,839.5	1,357.4	1.66%	52.2%	48
Oregon	100,005	3,138.9	3,174.2	35.3	3.14%	98.9%	25
Pennsylvania	378,224	10,910.8	12,004.9	1,094.2	2.88%	90.9%	30
Rhode Island	32,389	1,462.1	1,028.0	(434.0)	4.51%	142.2%	6
South Carolina	103,232	3,096.4	3,276.6	180.2	3.00%	94.5%	28
South Dakota	20,393	668.0	647.3	(20.8)	3.28%	103.2%	19
Tennessee	157,248	3,453.0	4,991.1	1,538.1	2.20%	69.2%	42
Texas	623,769	24,521.0	19,798.6	(4,722.4)	3.93%	123.9%	10
Utah	56,497	1,419.8	1,793.2	373.5	2.51%	79.2%	39
Vermont	18,026	823.6	572.1	(251.5)	4.57%	144.0%	4
Virginia	235,573	6,710.6	7,477.2	766.6	2.85%	89.7%	32
Washington	195,203	5,790.6	6,195.8	405.2	2.97%	93.5%	29
West Virginia	42,357	901.0	1,344.4	443.4	2.13%	67.0%	43
Wisconsin	160,789	6,466.2	5,103.5	(1,362.7)	4.02%	126.7%	9
Wyoming	15,224	692.3	483.2	(209.1)	4.55%	143.3%	5

CHART II: FY 2002 SALES TAX BURDEN - BASED ON TOTAL PERSONAL INCOME

08/10/04

State	Personal Income FY 2002 \$ Million	State & Local FY-02 Sales Tax Revenue \$ Million	Tax Capacity: Potential Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)	Underutil. Potential: (Overutil.) \$ Million (C4-C3)	Ave. Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	8,793,628	222,986.7			2.54%		
Alabama	112,723	2,968.3	2,858.4	(109.9)	2.63%	103.8%	21
Alaska	20,593	121.9	522.2	400.2	0.59%	23.4%	47
Arizona	140,813	5,783.2	3,570.7	(2,212.5)	4.11%	162.0%	4
Arkansas	62,915	2,540.8	1,595.4	(945.4)	4.04%	159.3%	5
California	1,141,410	31,292.8	28,943.6	(2,349.2)	2.74%	108.1%	18
Colorado	150,845	4,127.7	3,825.1	(302.6)	2.74%	107.9%	19
Connecticut	146,083	3,044.0	3,704.3	660.4	2.08%	82.2%	39
Delaware	25,564	0.0	648.2	648.2	0.00%	0.0%	48
Dist. of Col.	26,330	558.5	667.7	109.2	2.12%	83.6%	38
Florida	487,157	15,034.3	12,353.2	(2,681.1)	3.09%	121.7%	13
Georgia	243,363	7,493.3	6,171.1	(1,322.2)	3.08%	121.4%	14
Hawaii	36,099	1,612.3	915.4	(697.0)	4.47%	176.1%	2
Idaho	33,527	796.4	850.2	53.8	2.38%	93.7%	27
Illinois	412,917	7,528.5	10,470.6	2,942.2	1.82%	71.9%	41
Indiana	170,237	3,798.5	4,316.8	518.3	2.23%	88.0%	36
Iowa	81,254	2,016.2	2,060.4	44.2	2.48%	97.9%	24
Kansas	77,753	2,294.7	1,971.6	(323.1)	2.95%	116.4%	15
Kentucky	102,827	2,312.3	2,607.5	295.1	2.25%	88.7%	35
Louisiana	111,545	4,838.0	2,828.5	(2,009.5)	4.34%	171.0%	3
Maine	35,581	836.1	902.2	66.1	2.35%	92.7%	30
Maryland	194,392	2,690.4	4,929.3	2,238.9	1.38%	54.6%	45
Massachusetts	249,631	3,695.9	6,330.1	2,634.2	1.48%	58.4%	44
Michigan	296,521	7,784.3	7,519.1	(265.2)	2.63%	103.5%	22
Minnesota	164,754	3,782.2	4,177.8	395.5	2.30%	90.5%	32
Mississippi	63,683	2,341.4	1,614.8	(726.6)	3.68%	145.0%	9
Missouri	159,534	4,246.1	4,045.4	(200.7)	2.66%	105.0%	20
Montana	22,227	0.0	563.6	563.6	0.00%	0.0%	49
Nebraska	49,844	1,287.5	1,263.9	(23.6)	2.58%	101.9%	23
Nevada	64,753	2,216.8	1,642.0	(574.8)	3.42%	135.0%	11
New Hampshire	42,852	0.0	1,086.6	1,086.6	0.00%	0.0%	50
New Jersey	335,838	5,996.8	8,516.1	2,519.3	1.79%	70.4%	42
New Mexico	45,054	1,764.9	1,142.5	(622.4)	3.92%	154.5%	6
New York	683,121	16,630.2	17,322.4	692.2	2.43%	96.0%	25
North Carolina	227,909	4,909.2	5,779.3	870.0	2.15%	84.9%	37
North Dakota	16,727	394.5	424.2	29.6	2.36%	93.0%	29
Ohio	328,865	7,686.5	8,339.3	652.8	2.34%	92.2%	31
Oklahoma	89,460	2,600.2	2,268.5	(331.7)	2.91%	114.6%	17
Oregon	100,005	0.0	2,535.9	2,535.9	0.00%	0.0%	51
Pennsylvania	378,224	7,500.0	9,590.9	2,090.9	1.98%	78.2%	40
Rhode Island	32,389	731.6	821.3	89.7	2.26%	89.1%	34
South Carolina	103,232	2,435.4	2,617.7	182.3	2.36%	93.0%	28
South Dakota	20,393	672.0	517.1	(154.8)	3.29%	129.9%	12
Tennessee	157,248	5,841.6	3,987.5	(1,854.1)	3.71%	146.5%	8
Texas	623,769	18,321.5	15,817.4	(2,504.1)	2.94%	115.8%	16
Utah	56,497	1,970.4	1,432.6	(537.7)	3.49%	137.5%	10
Vermont	18,026	214.7	457.1	242.3	1.19%	47.0%	46
Virginia	235,573	3,586.9	5,973.6	2,386.7	1.52%	60.0%	43
Washington	195,203	9,231.3	4,949.9	(4,281.4)	4.73%	186.5%	1
West Virginia	42,357	962.8	1,074.1	111.3	2.27%	89.6%	33
Wisconsin	160,789	3,913.8	4,077.3	163.4	2.43%	96.0%	26
Wyoming	15,224	579.7	386.1	(193.7)	3.81%	150.2%	7

**CHART III: FY 2002, INDIVIDUAL INCOME TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

08/10/04 State	Personal Income FY 2002 \$ Million	State & Local FY-02 Individual Inc. Tax Revenue \$ Million	Tax Capacity: Potent. Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)	Underutil. Potential: (Overutil.) \$ Million (C4-C3)	Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	8,793,628	202,858.1			2.31%		
Alabama	112,723	2,126.6	2,600.4	473.8	1.89%	81.8%	37
Alaska	20,593	0.0	475.1	475.1	0.00%	0.0%	51
Arizona	140,813	2,090.6	3,248.4	1,157.7	1.48%	64.4%	41
Arkansas	62,915	1,565.9	1,451.4	(114.5)	2.49%	107.9%	23
California	1,141,410	33,046.7	26,330.9	(6,715.7)	2.90%	125.5%	14
Colorado	150,845	3,475.8	3,479.8	4.0	2.30%	99.9%	30
Connecticut	146,083	3,685.2	3,370.0	(315.3)	2.52%	109.4%	20
Delaware	25,564	763.4	589.7	(173.7)	2.99%	129.5%	13
Dist. of Col.	26,330	949.2	607.4	(341.8)	3.60%	156.3%	4
Florida	487,157	0.0	11,238.1	11,238.1	0.00%	0.0%	50
Georgia	243,363	6,487.6	5,614.1	(873.6)	2.67%	115.6%	17
Hawaii	36,099	1,111.6	832.7	(278.8)	3.08%	133.5%	11
Idaho	33,527	842.4	773.4	(69.0)	2.51%	108.9%	22
Illinois	412,917	7,471.4	9,525.5	2,054.1	1.81%	78.4%	38
Indiana	170,237	4,121.2	3,927.1	(194.1)	2.42%	104.9%	26
Iowa	81,254	1,814.5	1,874.4	59.9	2.23%	96.8%	33
Kansas	77,753	1,854.8	1,793.7	(61.2)	2.39%	103.4%	27
Kentucky	102,827	3,496.4	2,372.1	(1,124.3)	3.40%	147.4%	6
Louisiana	111,545	1,788.9	2,573.2	784.3	1.60%	69.5%	39
Maine	35,581	1,072.9	820.8	(252.1)	3.02%	130.7%	12
Maryland	194,392	7,644.2	4,484.4	(3,159.8)	3.93%	170.5%	2
Massachusetts	249,631	7,912.9	5,758.7	(2,154.3)	3.17%	137.4%	9
Michigan	296,521	6,597.8	6,840.4	242.6	2.23%	96.5%	34
Minnesota	164,754	5,443.4	3,800.7	(1,642.7)	3.30%	143.2%	7
Mississippi	63,683	985.1	1,469.1	484.0	1.55%	67.1%	40
Missouri	159,534	3,928.5	3,680.2	(248.3)	2.46%	106.7%	24
Montana	22,227	517.6	512.7	(4.8)	2.33%	100.9%	28
Nebraska	49,844	1,153.4	1,149.8	(3.6)	2.31%	100.3%	29
Nevada	64,753	0.0	1,493.8	1,493.8	0.00%	0.0%	49
New Hampshire	42,852	71.4	988.5	917.1	0.17%	7.2%	43
New Jersey	335,838	6,867.3	7,747.4	880.1	2.04%	88.6%	36
New Mexico	45,054	982.9	1,039.3	56.5	2.18%	94.6%	35
New York	683,121	30,207.8	15,758.8	(14,449.0)	4.42%	191.7%	1
North Carolina	227,909	7,265.2	5,257.6	(2,007.7)	3.19%	138.2%	8
North Dakota	16,727	199.6	385.9	186.3	1.19%	51.7%	42
Ohio	328,865	11,793.7	7,586.5	(4,207.2)	3.59%	155.5%	5
Oklahoma	89,460	2,286.1	2,063.7	(222.4)	2.56%	110.8%	18
Oregon	100,005	3,675.0	2,307.0	(1,368.0)	3.67%	159.3%	3
Pennsylvania	378,224	9,509.8	8,725.2	(784.7)	2.51%	109.0%	21
Rhode Island	32,389	823.5	747.2	(76.3)	2.54%	110.2%	19
South Carolina	103,232	2,349.2	2,381.4	32.2	2.28%	98.6%	31
South Dakota	20,393	0.0	470.4	470.4	0.00%	0.0%	48
Tennessee	157,248	146.3	3,627.5	3,481.2	0.09%	4.0%	44
Texas	623,769	0.0	14,389.6	14,389.6	0.00%	0.0%	45
Utah	56,497	1,605.3	1,303.3	(302.0)	2.84%	123.2%	16
Vermont	18,026	407.8	415.8	8.0	2.26%	98.1%	32
Virginia	235,573	6,711.0	5,434.4	(1,276.6)	2.85%	123.5%	15
Washington	195,203	0.0	4,503.1	4,503.1	0.00%	0.0%	47
West Virginia	42,357	1,034.7	977.1	(57.5)	2.44%	105.9%	25
Wisconsin	160,789	4,973.6	3,709.2	(1,264.4)	3.09%	134.1%	10
Wyoming	15,224	0.0	351.2	351.2	0.00%	0.0%	46

**CHART IV: FY 2002 CORPORATE INCOME TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

08/10/04 State	Personal Income FY 2002 \$ Million	State & Local FY-02 Corporate Inc. Tax Revenue \$ Million	Tax Capacity: Potential Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)	Underutil Potential: (Overutil.) \$ Million (C4-C3)	Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	8,793,628	28,151.9			0.32%		
Alabama	112,723	322.6	360.9	38.2	0.29%	89.4%	21
Alaska	20,593	269.3	65.9	(203.3)	1.31%	408.4%	1
Arizona	140,813	346.3	450.8	104.5	0.25%	76.8%	26
Arkansas	62,915	176.9	201.4	24.5	0.28%	87.8%	22
California	1,141,410	5,333.0	3,654.1	(1,678.9)	0.47%	145.9%	8
Colorado	150,845	205.2	482.9	277.7	0.14%	42.5%	43
Connecticut	146,083	149.5	467.7	318.2	0.10%	32.0%	46
Delaware	25,564	251.6	81.8	(169.8)	0.98%	307.5%	2
Dist. of Col.	26,330	211.2	84.3	(127.0)	0.80%	250.6%	4
Florida	487,157	1,218.9	1,559.6	340.7	0.25%	78.2%	25
Georgia	243,363	568.1	779.1	211.0	0.23%	72.9%	28
Hawaii	36,099	52.6	115.6	62.9	0.15%	45.5%	42
Idaho	33,527	76.8	107.3	30.6	0.23%	71.5%	30
Illinois	412,917	1,383.8	1,321.9	(61.9)	0.34%	104.7%	10
Indiana	170,237	709.4	545.0	(164.4)	0.42%	130.2%	9
Iowa	81,254	88.3	260.1	171.8	0.11%	33.9%	45
Kansas	77,753	121.9	248.9	127.0	0.16%	49.0%	40
Kentucky	102,827	302.1	329.2	27.1	0.29%	91.8%	19
Louisiana	111,545	264.4	357.1	92.7	0.24%	74.0%	27
Maine	35,581	77.4	113.9	36.5	0.22%	67.9%	31
Maryland	194,392	359.4	622.3	262.9	0.18%	57.8%	39
Massachusetts	249,631	812.3	799.2	(13.1)	0.33%	101.6%	12
Michigan	296,521	2,065.2	949.3	(1,116.0)	0.70%	217.6%	6
Minnesota	164,754	533.9	527.4	(6.5)	0.32%	101.2%	13
Mississippi	63,683	195.8	203.9	8.1	0.31%	96.0%	16
Missouri	159,534	300.5	510.7	210.3	0.19%	58.8%	38
Montana	22,227	68.2	71.2	3.0	0.31%	95.8%	17
Nebraska	49,844	107.6	159.6	51.9	0.22%	67.4%	32
Nevada	64,753	0.0	207.3	207.3	0.00%	0.0%	51
New Hampshire	42,852	377.3	137.2	(240.1)	0.88%	275.0%	3
New Jersey	335,838	1,101.3	1,075.2	(26.1)	0.33%	102.4%	11
New Mexico	45,054	124.3	144.2	19.9	0.28%	86.2%	24
New York	683,121	5,075.4	2,186.9	(2,888.5)	0.74%	232.1%	5
North Carolina	227,909	668.1	729.6	61.5	0.29%	91.6%	20
North Dakota	16,727	50.0	53.5	3.6	0.30%	93.4%	18
Ohio	328,865	761.1	1,052.8	291.8	0.23%	72.3%	29
Oklahoma	89,460	173.7	286.4	112.7	0.19%	60.7%	37
Oregon	100,005	196.3	320.2	123.9	0.20%	61.3%	36
Pennsylvania	378,224	1,198.4	1,210.8	12.4	0.32%	99.0%	15
Rhode Island	32,389	28.3	103.7	75.4	0.09%	27.3%	47
South Carolina	103,232	159.8	330.5	170.6	0.15%	48.4%	41
South Dakota	20,393	40.5	65.3	24.7	0.20%	62.1%	34
Tennessee	157,248	503.0	503.4	0.4	0.32%	99.9%	14
Texas	623,769	0.0	1,996.9	1,996.9	0.00%	0.0%	50
Utah	56,497	111.0	180.9	69.9	0.20%	61.4%	35
Vermont	18,026	37.3	57.7	20.4	0.21%	64.6%	33
Virginia	235,573	308.6	754.2	445.6	0.13%	40.9%	44
Washington	195,203	0.0	624.9	624.9	0.00%	0.0%	49
West Virginia	42,357	220.2	135.6	(84.6)	0.52%	162.4%	7
Wisconsin	160,789	445.0	514.7	69.7	0.28%	86.5%	23
Wyoming	15,224	0.0	48.7	48.7	0.00%	0.0%	48

**CHART V: FY 2002 COMBINED CORPORATE & INDIVIDUAL INCOME TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

08/10/04 State	Personal Income FY 2002 \$ Million	State & Local FY-02 Combined IIT & CIT Tax Revenue \$ Million	Tax Capacity: Potent. Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)	Underutil. Potential: (Overutil.) \$ Million (C4-C3)	Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	8,793,628	231,010.0			2.63%		
Alabama	112,723	2,449.2	2,961.3	512.1	2.17%	82.7%	37
Alaska	20,593	269.3	541.0	271.7	1.31%	49.8%	43
Arizona	140,813	2,436.9	3,699.2	1,262.3	1.73%	65.9%	41
Arkansas	62,915	1,742.7	1,652.8	(89.9)	2.77%	105.4%	22
California	1,141,410	38,379.7	29,985.0	(8,394.7)	3.36%	128.0%	12
Colorado	150,845	3,681.0	3,962.7	281.7	2.44%	92.9%	33
Connecticut	146,083	3,834.7	3,837.6	2.9	2.63%	99.9%	28
Delaware	25,564	1,015.1	671.6	(343.5)	3.97%	151.1%	4
Dist. of Col.	26,330	1,160.4	691.7	(468.7)	4.41%	167.8%	2
Florida	487,157	1,218.9	12,797.7	11,578.8	0.25%	9.5%	46
Georgia	243,363	7,055.7	6,393.2	(662.5)	2.90%	110.4%	19
Hawaii	36,099	1,164.2	948.3	(215.9)	3.23%	122.8%	14
Idaho	33,527	919.1	880.8	(38.4)	2.74%	104.4%	24
Illinois	412,917	8,855.2	10,847.4	1,992.2	2.14%	81.6%	38
Indiana	170,237	4,830.6	4,472.1	(358.5)	2.84%	108.0%	20
Iowa	81,254	1,902.8	2,134.6	231.8	2.34%	89.1%	36
Kansas	77,753	1,976.8	2,042.6	65.8	2.54%	96.8%	29
Kentucky	102,827	3,798.5	2,701.3	(1,097.2)	3.69%	140.6%	7
Louisiana	111,545	2,053.3	2,930.3	877.0	1.84%	70.1%	40
Maine	35,581	1,150.2	934.7	(215.5)	3.23%	123.1%	13
Maryland	194,392	8,003.6	5,106.7	(2,896.9)	4.12%	156.7%	3
Massachusetts	249,631	8,725.2	6,557.8	(2,167.3)	3.50%	133.0%	9
Michigan	296,521	8,663.0	7,789.7	(873.3)	2.92%	111.2%	18
Minnesota	164,754	5,977.3	4,328.1	(1,649.1)	3.63%	138.1%	8
Mississippi	63,683	1,180.9	1,672.9	492.0	1.85%	70.6%	39
Missouri	159,534	4,229.0	4,191.0	(38.0)	2.65%	100.9%	25
Montana	22,227	585.7	583.9	(1.8)	2.64%	100.3%	26
Nebraska	49,844	1,261.1	1,309.4	48.3	2.53%	96.3%	30
Nevada	64,753	0.0	1,701.1	1,701.1	0.00%	0.0%	51
New Hampshire	42,852	448.7	1,125.7	677.0	1.05%	39.9%	44
New Jersey	335,838	7,968.6	8,822.5	854.0	2.37%	90.3%	35
New Mexico	45,054	1,107.2	1,183.6	76.4	2.46%	93.5%	32
New York	683,121	35,283.2	17,945.7	(17,337.5)	5.16%	196.6%	1
North Carolina	227,909	7,933.4	5,987.2	(1,946.2)	3.48%	132.5%	10
North Dakota	16,727	249.6	439.4	189.8	1.49%	56.8%	42
Ohio	328,865	12,554.7	8,639.3	(3,915.4)	3.82%	145.3%	6
Oklahoma	89,460	2,459.8	2,350.1	(109.7)	2.75%	104.7%	23
Oregon	100,005	3,871.2	2,627.2	(1,244.1)	3.87%	147.4%	5
Pennsylvania	378,224	10,708.3	9,936.0	(772.3)	2.83%	107.8%	21
Rhode Island	32,389	851.8	850.9	(0.9)	2.63%	100.1%	27
South Carolina	103,232	2,509.0	2,711.9	202.9	2.43%	92.5%	34
South Dakota	20,393	40.5	535.7	495.2	0.20%	7.6%	47
Tennessee	157,248	649.3	4,130.9	3,481.7	0.41%	15.7%	45
Texas	623,769	0.0	16,386.5	16,386.5	0.00%	0.0%	48
Utah	56,497	1,716.3	1,484.2	(232.1)	3.04%	115.6%	15
Vermont	18,026	445.1	473.5	28.4	2.47%	94.0%	31
Virginia	235,573	7,019.5	6,188.5	(831.0)	2.98%	113.4%	16
Washington	195,203	0.0	5,128.0	5,128.0	0.00%	0.0%	50
West Virginia	42,357	1,254.8	1,112.7	(142.1)	2.96%	112.8%	17
Wisconsin	160,789	5,418.6	4,224.0	(1,194.7)	3.37%	128.3%	11
Wyoming	15,224	0.0	399.9	399.9	0.00%	0.0%	49

**CHART VI: FY 2002, MOTOR FUELS & LICENSE TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

08/10/04 State	Personal Income FY 2002 \$ Million	State & Local FY-02 Motor Vehicle Tax Revenue \$ Million	Tax Capacity: Potent. Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)	Underutil. Potential: (Overutil.) \$ Million (C4-C3)	Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	8,793,628	49,988.2			0.57%		
Alabama	112,723	764.2	640.8	(123.4)	0.68%	119.3%	24
Alaska	20,593	87.7	117.1	29.3	0.43%	74.9%	46
Arizona	140,813	777.9	800.5	22.5	0.55%	97.2%	37
Arkansas	62,915	521.2	357.6	(163.5)	0.83%	145.7%	12
California	1,141,410	5,036.3	6,488.4	1,452.1	0.44%	77.6%	45
Colorado	150,845	752.8	857.5	104.7	0.50%	87.8%	41
Connecticut	146,083	665.3	830.4	165.2	0.46%	80.1%	44
Delaware	25,564	139.6	145.3	5.8	0.55%	96.0%	39
Dist. of Col.	26,330	54.6	149.7	95.1	0.21%	36.4%	50
Florida	487,157	3,335.8	2,769.3	(566.5)	0.68%	120.5%	21
Georgia	243,363	918.4	1,383.4	465.0	0.38%	66.4%	47
Hawaii	36,099	276.8	205.2	(71.6)	0.77%	134.9%	15
Idaho	33,527	329.4	190.6	(138.8)	0.98%	172.8%	3
Illinois	412,917	3,020.0	2,347.3	(672.7)	0.73%	128.7%	18
Indiana	170,237	1,042.7	967.7	(75.0)	0.61%	107.7%	32
Iowa	81,254	721.5	461.9	(259.6)	0.89%	156.2%	8
Kansas	77,753	521.8	442.0	(79.8)	0.67%	118.1%	25
Kentucky	102,827	675.2	584.5	(90.7)	0.66%	115.5%	29
Louisiana	111,545	677.2	634.1	(43.1)	0.61%	106.8%	33
Maine	35,581	296.7	202.3	(94.4)	0.83%	146.7%	10
Maryland	194,392	903.0	1,105.0	202.0	0.46%	81.7%	42
Massachusetts	249,631	937.1	1,419.0	482.0	0.38%	66.0%	48
Michigan	296,521	1,980.8	1,685.6	(295.2)	0.67%	117.5%	26
Minnesota	164,754	1,117.2	936.6	(180.6)	0.68%	119.3%	23
Mississippi	63,683	529.1	362.0	(167.1)	0.83%	146.2%	11
Missouri	159,534	944.1	906.9	(37.2)	0.59%	104.1%	34
Montana	22,227	318.7	126.4	(192.4)	1.43%	252.3%	1
Nebraska	49,844	412.2	283.3	(128.9)	0.83%	145.5%	13
Nevada	64,753	543.3	368.1	(175.2)	0.84%	147.6%	9
New Hampshire	42,852	196.6	243.6	47.0	0.46%	80.7%	43
New Jersey	335,838	895.6	1,909.1	1,013.5	0.27%	46.9%	49
New Mexico	45,054	319.0	256.1	(62.9)	0.71%	124.6%	20
New York	683,121	1,299.8	3,883.3	2,583.5	0.19%	33.5%	51
North Carolina	227,909	1,646.7	1,295.6	(351.1)	0.72%	127.1%	19
North Dakota	16,727	163.1	95.1	(68.0)	0.97%	171.5%	4
Ohio	328,865	2,093.8	1,869.5	(224.3)	0.64%	112.0%	30
Oklahoma	89,460	980.5	508.5	(471.9)	1.10%	192.8%	2
Oregon	100,005	684.4	568.5	(115.9)	0.68%	120.4%	22
Pennsylvania	378,224	2,524.8	2,150.0	(374.7)	0.67%	117.4%	27
Rhode Island	32,389	183.3	184.1	0.8	0.57%	99.6%	35
South Carolina	103,232	521.5	586.8	65.4	0.51%	88.9%	40
South Dakota	20,393	189.7	115.9	(73.7)	0.93%	163.6%	5
Tennessee	157,248	1,156.4	893.9	(262.6)	0.74%	129.4%	17
Texas	623,769	4,127.2	3,545.9	(581.3)	0.66%	116.4%	28
Utah	56,497	422.1	321.2	(101.0)	0.75%	131.4%	16
Vermont	18,026	112.2	102.5	(9.7)	0.62%	109.5%	31
Virginia	235,573	1,296.0	1,339.1	43.1	0.55%	96.8%	38
Washington	195,203	1,080.4	1,109.6	29.2	0.55%	97.4%	36
West Virginia	42,357	387.8	240.8	(147.0)	0.92%	161.1%	6
Wisconsin	160,789	1,269.0	914.0	(355.0)	0.79%	138.8%	14
Wyoming	15,224	137.7	86.5	(51.2)	0.90%	159.1%	7

**CHART VII: FY 2002 OVERALL TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

08/10/04 State	Personal Income FY 2002 \$ Million	State & Local FY-02 Total Tax Revenue \$ Million	Tax Capacity: Potent. Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)	Underutil. Potential: (Overutil.) \$ Million (C4-C3)	Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	8,793,628	904,961.7			10.29%		
Alabama	112,723	9,718.8	11,600.4	1,881.6	8.62%	83.8%	49
Alaska	20,593	2,069.9	2,119.2	49.3	10.05%	97.7%	30
Arizona	140,813	14,420.3	14,491.2	70.9	10.24%	99.5%	27
Arkansas	62,915	6,459.5	6,474.6	15.1	10.27%	99.8%	23
California	1,141,410	120,415.7	117,463.7	(2,951.9)	10.55%	102.5%	16
Colorado	150,845	13,900.0	15,523.6	1,623.5	9.21%	89.5%	45
Connecticut	146,083	15,124.9	15,033.6	(91.3)	10.35%	100.6%	19
Delaware	25,564	2,687.1	2,630.8	(56.3)	10.51%	102.1%	17
Dist. of Col.	26,330	3,227.9	2,709.7	(518.2)	12.26%	119.1%	3
Florida	487,157	44,840.4	50,133.9	5,293.4	9.20%	89.4%	46
Georgia	243,363	24,058.4	25,044.7	986.4	9.89%	96.1%	36
Hawaii	36,099	4,239.6	3,714.9	(524.6)	11.74%	114.1%	5
Idaho	33,527	3,291.1	3,450.3	159.2	9.82%	95.4%	38
Illinois	412,917	41,569.6	42,493.7	924.1	10.07%	97.8%	29
Indiana	170,237	16,986.6	17,519.2	532.6	9.98%	97.0%	32
Iowa	81,254	8,330.4	8,361.9	31.5	10.25%	99.6%	25
Kansas	77,753	7,975.0	8,001.7	26.7	10.26%	99.7%	24
Kentucky	102,827	10,780.8	10,582.0	(198.7)	10.48%	101.9%	18
Louisiana	111,545	12,182.1	11,479.2	(702.9)	10.92%	106.1%	11
Maine	35,581	4,541.1	3,661.7	(879.5)	12.76%	124.0%	2
Maryland	194,392	19,874.3	20,005.1	130.8	10.22%	99.3%	28
Massachusetts	249,631	23,895.4	25,689.8	1,794.4	9.57%	93.0%	40
Michigan	296,521	30,644.2	30,515.3	(128.9)	10.33%	100.4%	21
Minnesota	164,754	18,456.4	16,955.0	(1,501.4)	11.20%	108.9%	7
Mississippi	63,683	6,523.7	6,553.6	29.9	10.24%	99.5%	26
Missouri	159,534	15,123.4	16,417.8	1,294.4	9.48%	92.1%	41
Montana	22,227	2,135.2	2,287.4	152.2	9.61%	93.3%	39
Nebraska	49,844	5,316.3	5,129.5	(186.8)	10.67%	103.6%	15
Nevada	64,753	6,432.6	6,663.8	231.3	9.93%	96.5%	34
New Hampshire	42,852	3,598.9	4,409.9	811.1	8.40%	81.6%	50
New Jersey	335,838	34,628.8	34,561.5	(67.3)	10.31%	100.2%	22
New Mexico	45,054	4,877.6	4,636.6	(241.0)	10.83%	105.2%	13
New York	683,121	88,878.1	70,300.7	(18,577.4)	13.01%	126.4%	1
North Carolina	227,909	22,576.4	23,454.4	877.9	9.91%	96.3%	35
North Dakota	16,727	1,728.8	1,721.4	(7.4)	10.34%	100.4%	20
Ohio	328,865	36,165.2	33,843.8	(2,321.3)	11.00%	106.9%	9
Oklahoma	89,460	8,781.9	9,206.4	424.6	9.82%	95.4%	37
Oregon	100,005	9,003.2	10,291.6	1,288.4	9.00%	87.5%	48
Pennsylvania	378,224	37,626.6	38,923.4	1,296.8	9.95%	96.7%	33
Rhode Island	32,389	3,622.2	3,333.2	(289.0)	11.18%	108.7%	8
South Carolina	103,232	9,751.7	10,623.7	872.0	9.45%	91.8%	43
South Dakota	20,393	1,841.4	2,098.7	257.2	9.03%	87.7%	47
Tennessee	157,248	12,973.8	16,182.6	3,208.8	8.25%	80.2%	51
Texas	623,769	58,980.5	64,192.7	5,212.2	9.46%	91.9%	42
Utah	56,497	6,026.1	5,814.2	(212.0)	10.67%	103.6%	14
Vermont	18,026	1,965.1	1,855.0	(110.1)	10.90%	105.9%	12
Virginia	235,573	22,131.2	24,243.1	2,111.8	9.39%	91.3%	44
Washington	195,203	19,513.5	20,088.5	575.0	10.00%	97.1%	31
West Virginia	42,357	4,641.3	4,359.0	(282.3)	10.96%	106.5%	10
Wisconsin	160,789	18,609.9	16,547.0	(2,062.9)	11.57%	112.5%	6
Wyoming	15,224	1,818.4	1,566.7	(251.6)	11.94%	116.1%	4

CHART VIII: FY 2002 PER CAPITA PROPERTY TAX BURDEN

08/10/04	July 1, 2002	Property	Per Capita	Tax Effort:	Rank:
State	Population	Tax	Tax	Per Capita	Based on
	in	Revenue	Capacity	Tax Capital	Tax
	Millions	\$ Million	(\$)	Index	Effort
United States	287.974	279,112.0			
Alabama	4.479	1,473.6	4,341.06	33.9%	51
Alaska	0.641	830.0	621.74	133.5%	11
Arizona	5.441	4,254.4	5,273.68	80.7%	34
Arkansas	2.706	1,002.6	2,622.99	38.2%	50
California	35.002	30,234.1	33,924.85	89.1%	31
Colorado	4.501	4,162.2	4,362.54	95.4%	26
Connecticut	3.459	5,995.5	3,352.15	178.9%	2
Delaware	0.806	399.9	781.14	51.2%	44
Dist. of Col.	0.569	803.4	551.64	145.6%	5
Florida	16.692	15,754.2	16,178.04	97.4%	22
Georgia	8.544	6,640.0	8,281.08	80.2%	35
Hawaii	1.241	614.9	1,202.48	51.1%	45
Idaho	1.343	958.8	1,301.79	73.6%	37
Illinois	12.586	15,872.7	12,199.12	130.1%	12
Indiana	6.157	5,976.2	5,967.44	100.1%	20
Iowa	2.936	2,877.9	2,845.49	101.1%	18
Kansas	2.712	2,524.9	2,628.32	96.1%	25
Kentucky	4.090	1,977.0	3,963.96	49.9%	46
Louisiana	4.476	1,940.4	4,338.44	44.7%	47
Maine	1.295	1,912.2	1,255.05	152.4%	4
Maryland	5.451	5,412.2	5,282.79	102.4%	17
Massachusetts	6.422	8,721.8	6,224.18	140.1%	9
Michigan	10.043	9,793.4	9,734.16	100.6%	19
Minnesota	5.025	5,214.7	4,870.16	107.1%	15
Mississippi	2.867	1,646.6	2,778.51	59.3%	42
Missouri	5.670	3,880.3	5,495.07	70.6%	38
Montana	0.910	852.4	882.36	96.6%	23
Nebraska	1.728	1,748.8	1,674.40	104.4%	16
Nevada	2.167	1,702.2	2,100.75	81.0%	33
New Hampshire	1.274	2,169.5	1,235.19	175.6%	3
New Jersey	8.575	16,049.6	8,311.36	193.1%	1
New Mexico	1.852	755.9	1,795.05	42.1%	49
New York	19.134	26,825.7	18,545.46	144.6%	6
North Carolina	8.306	5,421.7	8,050.22	67.3%	39
North Dakota	0.634	532.3	614.40	86.6%	32
Ohio	11.409	10,643.4	11,057.61	96.3%	24
Oklahoma	3.490	1,482.1	3,382.31	43.8%	48
Oregon	3.520	3,138.9	3,412.02	92.0%	28
Pennsylvania	12.329	10,910.8	11,949.43	91.3%	29
Rhode Island	1.068	1,462.1	1,035.45	141.2%	8
South Carolina	4.104	3,096.4	3,977.48	77.8%	36
South Dakota	0.760	668.0	737.04	90.6%	30
Tennessee	5.790	3,453.0	5,611.62	61.5%	41
Texas	21.737	24,521.0	21,068.00	116.4%	14
Utah	2.319	1,419.8	2,247.43	63.2%	40
Vermont	0.616	823.6	597.44	137.9%	10
Virginia	7.288	6,710.6	7,063.56	95.0%	27
Washington	6.067	5,790.6	5,880.36	98.5%	21
West Virginia	1.805	901.0	1,749.34	51.5%	43
Wisconsin	5.440	6,466.2	5,272.29	122.6%	13
Wyoming	0.499	692.3	483.48	143.2%	7

CHART IX: FY 2002 PER CAPITA SALES TAX BURDEN

08/10/04 State	July 1, 2002 Population in Millions	Sales Tax Revenue \$ Million	Per Capita Tax Capacity (\$)	Tax Effort: Per Capita Tax Capital Index	Rank: Based on Tax Effort
United States	287.974	222,986.7			
Alabama	4.479	2,968.3	3,468.14	85.6%	32
Alaska	0.641	121.9	496.72	24.5%	47
Arizona	5.441	5,783.2	4,213.22	137.3%	5
Arkansas	2.706	2,540.8	2,095.54	121.2%	10
California	35.002	31,292.8	27,103.07	115.5%	13
Colorado	4.501	4,127.7	3,485.30	118.4%	11
Connecticut	3.459	3,044.0	2,678.09	113.7%	15
Delaware	0.806	0.0	624.07	0.0%	51
Dist. of Col.	0.569	558.5	440.72	126.7%	8
Florida	16.692	15,034.3	12,924.88	116.3%	12
Georgia	8.544	7,493.3	6,615.87	113.3%	16
Hawaii	1.241	1,612.3	960.68	167.8%	2
Idaho	1.343	796.4	1,040.02	76.6%	39
Illinois	12.586	7,528.5	9,746.06	77.2%	37
Indiana	6.157	3,798.5	4,767.48	79.7%	35
Iowa	2.936	2,016.2	2,273.31	88.7%	29
Kansas	2.712	2,294.7	2,099.80	109.3%	19
Kentucky	4.090	2,312.3	3,166.87	73.0%	42
Louisiana	4.476	4,838.0	3,466.05	139.6%	4
Maine	1.295	836.1	1,002.67	83.4%	33
Maryland	5.451	2,690.4	4,220.50	63.7%	44
Massachusetts	6.422	3,695.9	4,972.59	74.3%	41
Michigan	10.043	7,784.3	7,776.76	100.1%	22
Minnesota	5.025	3,782.2	3,890.84	97.2%	23
Mississippi	2.867	2,341.4	2,219.80	105.5%	21
Missouri	5.670	4,246.1	4,390.09	96.7%	24
Montana	0.910	0.0	704.93	0.0%	50
Nebraska	1.728	1,287.5	1,337.70	96.2%	25
Nevada	2.167	2,216.8	1,678.32	132.1%	6
New Hampshire	1.274	0.0	986.81	0.0%	49
New Jersey	8.575	5,996.8	6,640.07	90.3%	28
New Mexico	1.852	1,764.9	1,434.09	123.1%	9
New York	19.134	16,630.2	14,816.25	112.2%	17
North Carolina	8.306	4,909.2	6,431.44	76.3%	40
North Dakota	0.634	394.5	490.86	80.4%	34
Ohio	11.409	7,686.5	8,834.09	87.0%	31
Oklahoma	3.490	2,600.2	2,702.18	96.2%	26
Oregon	3.520	0.0	2,725.91	0.0%	48
Pennsylvania	12.329	7,500.0	9,546.57	78.6%	36
Rhode Island	1.068	731.6	827.24	88.4%	30
South Carolina	4.104	2,435.4	3,177.67	76.6%	38
South Dakota	0.760	672.0	588.83	114.1%	14
Tennessee	5.790	5,841.6	4,483.21	130.3%	7
Texas	21.737	18,321.5	16,831.54	108.9%	20
Utah	2.319	1,970.4	1,795.51	109.7%	18
Vermont	0.616	214.7	477.30	45.0%	46
Virginia	7.288	3,586.9	5,643.18	63.6%	45
Washington	6.067	9,231.3	4,697.90	196.5%	1
West Virginia	1.805	962.8	1,397.57	68.9%	43
Wisconsin	5.440	3,913.8	4,212.11	92.9%	27
Wyoming	0.499	579.7	386.26	150.1%	3

CHART X: FY 2002 PER CAPITA INDIVIDUAL INCOME TAX BURDEN

08/10/04 State	July 1, 2002 Population in Millions	Individual Income Tax Revenue \$ Million	Per Capita Tax Capacity (\$)	Tax Effort: Per Capita Tax Capital Index	Rank: Based on Tax Effort
United States	287.974	202,858.1			
Alabama	4.479	2,126.6	3,155.08	67.4%	38
Alaska	0.641	0.0	451.88	0.0%	51
Arizona	5.441	2,090.6	3,832.90	54.5%	40
Arkansas	2.706	1,565.9	1,906.38	82.1%	33
California	35.002	33,046.7	24,656.53	134.0%	10
Colorado	4.501	3,475.8	3,170.69	109.6%	18
Connecticut	3.459	3,685.2	2,436.34	151.3%	6
Delaware	0.806	763.4	567.73	134.5%	9
Dist. of Col.	0.569	949.2	400.93	236.7%	1
Florida	16.692	0.0	11,758.17	0.0%	50
Georgia	8.544	6,487.6	6,018.67	107.8%	21
Hawaii	1.241	1,111.6	873.96	127.2%	13
Idaho	1.343	842.4	946.14	89.0%	30
Illinois	12.586	7,471.4	8,866.30	84.3%	32
Indiana	6.157	4,121.2	4,337.13	95.0%	25
Iowa	2.936	1,814.5	2,068.10	87.7%	31
Kansas	2.712	1,854.8	1,910.26	97.1%	24
Kentucky	4.090	3,496.4	2,881.00	121.4%	15
Louisiana	4.476	1,788.9	3,153.17	56.7%	39
Maine	1.295	1,072.9	912.17	117.6%	16
Maryland	5.451	7,644.2	3,839.53	199.1%	3
Massachusetts	6.422	7,912.9	4,523.72	174.9%	4
Michigan	10.043	6,597.8	7,074.77	93.3%	28
Minnesota	5.025	5,443.4	3,539.63	153.8%	5
Mississippi	2.867	985.1	2,019.42	48.8%	41
Missouri	5.670	3,928.5	3,993.81	98.4%	22
Montana	0.910	517.6	641.30	80.7%	36
Nebraska	1.728	1,153.4	1,216.95	94.8%	26
Nevada	2.167	0.0	1,526.83	0.0%	49
New Hampshire	1.274	71.4	897.73	8.0%	43
New Jersey	8.575	6,867.3	6,040.68	113.7%	17
New Mexico	1.852	982.9	1,304.64	75.3%	37
New York	19.134	30,207.8	13,478.81	224.1%	2
North Carolina	8.306	7,265.2	5,850.89	124.2%	14
North Dakota	0.634	199.6	446.55	44.7%	42
Ohio	11.409	11,793.7	8,036.66	146.7%	8
Oklahoma	3.490	2,286.1	2,458.26	93.0%	29
Oregon	3.520	3,675.0	2,479.85	148.2%	7
Pennsylvania	12.329	9,509.8	8,684.82	109.5%	19
Rhode Island	1.068	823.5	752.56	109.4%	20
South Carolina	4.104	2,349.2	2,890.83	81.3%	35
South Dakota	0.760	0.0	535.68	0.0%	48
Tennessee	5.790	146.3	4,078.52	3.6%	44
Texas	21.737	0.0	15,312.19	0.0%	45
Utah	2.319	1,605.3	1,633.43	98.3%	23
Vermont	0.616	407.8	434.22	93.9%	27
Virginia	7.288	6,711.0	5,133.78	130.7%	11
Washington	6.067	0.0	4,273.83	0.0%	47
West Virginia	1.805	1,034.7	1,271.42	81.4%	34
Wisconsin	5.440	4,973.6	3,831.89	129.8%	12
Wyoming	0.499	0.0	351.39	0.0%	46

CHART XI: FY 2002 PER CAPITA CORPORATE INCOME TAX BURDEN

08/10/04 State	July 1, 2002 Population in Millions	Corporate Income Tax Revenue \$ Million	Per Capita Tax Capacity (\$)	Tax Effort: Per Capita Tax Capital Index	Rank: Based on Tax Effort
United States	287.974	28,151.9			
Alabama	4.479	322.6	437.85	73.7%	22
Alaska	0.641	269.3	62.71	429.4%	1
Arizona	5.441	346.3	531.92	65.1%	29
Arkansas	2.706	176.9	264.56	66.9%	28
California	35.002	5,333.0	3,421.74	155.9%	7
Colorado	4.501	205.2	440.02	46.6%	40
Connecticut	3.459	149.5	338.11	44.2%	42
Delaware	0.806	251.6	78.79	319.4%	3
Dist. of Col.	0.569	211.2	55.64	379.7%	2
Florida	16.692	1,218.9	1,631.75	74.7%	21
Georgia	8.544	568.1	835.25	68.0%	26
Hawaii	1.241	52.6	121.29	43.4%	43
Idaho	1.343	76.8	131.30	58.5%	34
Illinois	12.586	1,383.8	1,230.43	112.5%	12
Indiana	6.157	709.4	601.89	117.9%	11
Iowa	2.936	88.3	287.00	30.8%	46
Kansas	2.712	121.9	265.10	46.0%	41
Kentucky	4.090	302.1	399.81	75.6%	20
Louisiana	4.476	264.4	437.59	60.4%	33
Maine	1.295	77.4	126.59	61.1%	32
Maryland	5.451	359.4	532.83	67.5%	27
Massachusetts	6.422	812.3	627.78	129.4%	9
Michigan	10.043	2,065.2	981.81	210.4%	6
Minnesota	5.025	533.9	491.22	108.7%	13
Mississippi	2.867	195.8	280.25	69.9%	23
Missouri	5.670	300.5	554.25	54.2%	37
Montana	0.910	68.2	89.00	76.6%	19
Nebraska	1.728	107.6	168.88	63.7%	30
Nevada	2.167	0.0	211.89	0.0%	51
New Hampshire	1.274	377.3	124.58	302.9%	4
New Jersey	8.575	1,101.3	838.30	131.4%	8
New Mexico	1.852	124.3	181.05	68.7%	24
New York	19.134	5,075.4	1,870.54	271.3%	5
North Carolina	8.306	668.1	811.96	82.3%	17
North Dakota	0.634	50.0	61.97	80.7%	18
Ohio	11.409	761.1	1,115.30	68.2%	25
Oklahoma	3.490	173.7	341.15	50.9%	38
Oregon	3.520	196.3	344.14	57.0%	35
Pennsylvania	12.329	1,198.4	1,205.25	99.4%	14
Rhode Island	1.068	28.3	104.44	27.1%	47
South Carolina	4.104	159.8	401.18	39.8%	45
South Dakota	0.760	40.5	74.34	54.5%	36
Tennessee	5.790	503.0	566.00	88.9%	15
Texas	21.737	0.0	2,124.97	0.0%	50
Utah	2.319	111.0	226.68	49.0%	39
Vermont	0.616	37.3	60.26	61.9%	31
Virginia	7.288	308.6	712.45	43.3%	44
Washington	6.067	0.0	593.11	0.0%	49
West Virginia	1.805	220.2	176.44	124.8%	10
Wisconsin	5.440	445.0	531.78	83.7%	16
Wyoming	0.499	0.0	48.76	0.0%	48

**CHART XII: FY 2002 PER CAPITA COMBINED CORPORATE & INDIVIDUAL
INCOME TAX BURDEN**

08/10/04 State	July 1, 2002 Population in Millions	Income Tax Revenue \$ Million	Per Capita Tax Capacity (\$)	Tax Effort: Per Capita Tax Capital Index	Rank: Based on Tax Effort
United States	287.974	231,010.0			
Alabama	4.479	2,449.2	3,592.93	68.2%	38
Alaska	0.641	269.3	514.59	52.3%	41
Arizona	5.441	2,436.9	4,364.82	55.8%	40
Arkansas	2.706	1,742.7	2,170.94	80.3%	34
California	35.002	38,379.7	28,078.27	136.7%	10
Colorado	4.501	3,681.0	3,610.70	101.9%	21
Connecticut	3.459	3,834.7	2,774.45	138.2%	7
Delaware	0.806	1,015.1	646.52	157.0%	5
Dist. of Col.	0.569	1,160.4	456.57	254.2%	1
Florida	16.692	1,218.9	13,389.93	9.1%	46
Georgia	8.544	7,055.7	6,853.92	102.9%	20
Hawaii	1.241	1,164.2	995.25	117.0%	14
Idaho	1.343	919.1	1,077.44	85.3%	32
Illinois	12.586	8,855.2	10,096.73	87.7%	30
Indiana	6.157	4,830.6	4,939.02	97.8%	23
Iowa	2.936	1,902.8	2,355.10	80.8%	33
Kansas	2.712	1,976.8	2,175.36	90.9%	27
Kentucky	4.090	3,798.5	3,280.82	115.8%	16
Louisiana	4.476	2,053.3	3,590.76	57.2%	39
Maine	1.295	1,150.2	1,038.75	110.7%	17
Maryland	5.451	8,003.6	4,372.36	183.0%	3
Massachusetts	6.422	8,725.2	5,151.51	169.4%	4
Michigan	10.043	8,663.0	8,056.58	107.5%	19
Minnesota	5.025	5,977.3	4,030.84	148.3%	6
Mississippi	2.867	1,180.9	2,299.67	51.4%	42
Missouri	5.670	4,229.0	4,548.06	93.0%	24
Montana	0.910	585.7	730.29	80.2%	35
Nebraska	1.728	1,261.1	1,385.84	91.0%	26
Nevada	2.167	0.0	1,738.71	0.0%	51
New Hampshire	1.274	448.7	1,022.32	43.9%	44
New Jersey	8.575	7,968.6	6,878.99	115.8%	15
New Mexico	1.852	1,107.2	1,485.69	74.5%	37
New York	19.134	35,283.2	15,349.35	229.9%	2
North Carolina	8.306	7,933.4	6,662.85	119.1%	13
North Dakota	0.634	249.6	508.52	49.1%	43
Ohio	11.409	12,554.7	9,151.95	137.2%	8
Oklahoma	3.490	2,459.8	2,799.40	87.9%	29
Oregon	3.520	3,871.2	2,824.00	137.1%	9
Pennsylvania	12.329	10,708.3	9,890.07	108.3%	18
Rhode Island	1.068	851.8	857.00	99.4%	22
South Carolina	4.104	2,509.0	3,292.01	76.2%	36
South Dakota	0.760	40.5	610.02	6.6%	47
Tennessee	5.790	649.3	4,644.52	14.0%	45
Texas	21.737	0.0	17,437.16	0.0%	48
Utah	2.319	1,716.3	1,860.11	92.3%	25
Vermont	0.616	445.1	494.48	90.0%	28
Virginia	7.288	7,019.5	5,846.23	120.1%	12
Washington	6.067	0.0	4,866.94	0.0%	50
West Virginia	1.805	1,254.8	1,447.86	86.7%	31
Wisconsin	5.440	5,418.6	4,363.67	124.2%	11
Wyoming	0.499	0.0	400.16	0.0%	49

**CHART XIII: FY 2002 PER CAPITA COMBINED MOTOR FUELS & LICENSE
TAX BURDEN**

08/10/04 State	July 1, 2002 Population in Millions	Motor Vehicle Tax Revenue \$ Million	Per Capita Tax Capacity (\$)	Tax Effort: Per Capita Tax Capital Index	Rank: Based on Tax Effort
United States	287.974	49,988.2			
Alabama	4.479	764.2	777.47	98.3%	35
Alaska	0.641	87.7	111.35	78.8%	46
Arizona	5.441	777.9	944.50	82.4%	45
Arkansas	2.706	521.2	469.77	110.9%	22
California	35.002	5,036.3	6,075.85	82.9%	44
Colorado	4.501	752.8	781.32	96.3%	37
Connecticut	3.459	665.3	600.36	110.8%	24
Delaware	0.806	139.6	139.90	99.8%	32
Dist. of Col.	0.569	54.6	98.80	55.2%	50
Florida	16.692	3,335.8	2,897.44	115.1%	17
Georgia	8.544	918.4	1,483.12	61.9%	48
Hawaii	1.241	276.8	215.36	128.5%	13
Idaho	1.343	329.4	233.15	141.3%	8
Illinois	12.586	3,020.0	2,184.83	138.2%	9
Indiana	6.157	1,042.7	1,068.75	97.6%	36
Iowa	2.936	721.5	509.62	141.6%	7
Kansas	2.712	521.8	470.72	110.9%	23
Kentucky	4.090	675.2	709.93	95.1%	40
Louisiana	4.476	677.2	777.00	87.2%	42
Maine	1.295	296.7	224.78	132.0%	12
Maryland	5.451	903.0	946.13	95.4%	39
Massachusetts	6.422	937.1	1,114.73	84.1%	43
Michigan	10.043	1,980.8	1,743.36	113.6%	20
Minnesota	5.025	1,117.2	872.23	128.1%	14
Mississippi	2.867	529.1	497.62	106.3%	26
Missouri	5.670	944.1	984.15	95.9%	38
Montana	0.910	318.7	158.03	201.7%	1
Nebraska	1.728	412.2	299.88	137.5%	10
Nevada	2.167	543.3	376.24	144.4%	5
New Hampshire	1.274	196.6	221.22	88.9%	41
New Jersey	8.575	895.6	1,488.54	60.2%	49
New Mexico	1.852	319.0	321.49	99.2%	33
New York	19.134	1,299.8	3,321.44	39.1%	51
North Carolina	8.306	1,646.7	1,441.77	114.2%	19
North Dakota	0.634	163.1	110.04	148.2%	4
Ohio	11.409	2,093.8	1,980.39	105.7%	27
Oklahoma	3.490	980.5	605.76	161.9%	2
Oregon	3.520	684.4	611.08	112.0%	21
Pennsylvania	12.329	2,524.8	2,140.11	118.0%	16
Rhode Island	1.068	183.3	185.45	98.9%	34
South Carolina	4.104	521.5	712.36	73.2%	47
South Dakota	0.760	189.7	132.00	143.7%	6
Tennessee	5.790	1,156.4	1,005.03	115.1%	18
Texas	21.737	4,127.2	3,773.22	109.4%	25
Utah	2.319	422.1	402.51	104.9%	28
Vermont	0.616	112.2	107.00	104.8%	29
Virginia	7.288	1,296.0	1,265.06	102.4%	31
Washington	6.067	1,080.4	1,053.16	102.6%	30
West Virginia	1.805	387.8	313.30	123.8%	15
Wisconsin	5.440	1,269.0	944.25	134.4%	11
Wyoming	0.499	137.7	86.59	159.0%	3

**CHART XIV: FY 2002 PER CAPITA OVERALL
TAX BURDEN**

08/10/04 State	July 1, 2002 Population in Millions	Overall Tax Revenue \$ Million	Per Capita Tax Capacity (\$)	Tax Effort Per Capita Tax Capital Index	Rank: Based on Tax Effort
United States	287.974	904,961.7			
Alabama	4.479	9,718.8	14,074.99	69.1%	51
Alaska	0.641	2,069.9	2,015.87	102.7%	16
Arizona	5.441	14,420.3	17,098.80	84.3%	37
Arkansas	2.706	6,459.5	8,504.48	76.0%	46
California	35.002	120,415.7	109,994.18	109.5%	10
Colorado	4.501	13,900.0	14,144.61	98.3%	20
Connecticut	3.459	15,124.9	10,868.65	139.2%	3
Delaware	0.806	2,687.1	2,532.69	106.1%	14
Dist. of Col.	0.569	3,227.9	1,788.58	180.5%	1
Florida	16.692	44,840.4	52,453.88	85.5%	35
Georgia	8.544	24,058.4	26,849.64	89.6%	29
Hawaii	1.241	4,239.6	3,898.80	108.7%	12
Idaho	1.343	3,291.1	4,220.78	78.0%	44
Illinois	12.586	41,569.6	39,553.07	105.1%	15
Indiana	6.157	16,986.6	19,348.18	87.8%	30
Iowa	2.936	8,330.4	9,225.91	90.3%	27
Kansas	2.712	7,975.0	8,521.77	93.6%	26
Kentucky	4.090	10,780.8	12,852.32	83.9%	38
Louisiana	4.476	12,182.1	14,066.49	86.6%	32
Maine	1.295	4,541.1	4,069.22	111.6%	9
Maryland	5.451	19,874.3	17,128.34	116.0%	7
Massachusetts	6.422	23,895.4	20,180.59	118.4%	5
Michigan	10.043	30,644.2	31,560.95	97.1%	23
Minnesota	5.025	18,456.4	15,790.47	116.9%	6
Mississippi	2.867	6,523.7	9,008.74	72.4%	49
Missouri	5.670	15,123.4	17,816.61	84.9%	36
Montana	0.910	2,135.2	2,860.86	74.6%	48
Nebraska	1.728	5,316.3	5,428.89	97.9%	21
Nevada	2.167	6,432.6	6,811.25	94.4%	25
New Hampshire	1.274	3,598.9	4,004.83	89.9%	28
New Jersey	8.575	34,628.8	26,947.84	128.5%	4
New Mexico	1.852	4,877.6	5,820.07	83.8%	39
New York	19.134	88,878.1	60,129.76	147.8%	2
North Carolina	8.306	22,576.4	26,101.14	86.5%	33
North Dakota	0.634	1,728.8	1,992.07	86.8%	31
Ohio	11.409	36,165.2	35,851.98	100.9%	19
Oklahoma	3.490	8,781.9	10,966.43	80.1%	43
Oregon	3.520	9,003.2	11,062.76	81.4%	42
Pennsylvania	12.329	37,626.6	38,743.49	97.1%	22
Rhode Island	1.068	3,622.2	3,357.23	107.9%	13
South Carolina	4.104	9,751.7	12,896.15	75.6%	47
South Dakota	0.760	1,841.4	2,389.68	77.1%	45
Tennessee	5.790	12,973.8	18,194.51	71.3%	50
Texas	21.737	58,980.5	68,308.56	86.3%	34
Utah	2.319	6,026.1	7,286.82	82.7%	40
Vermont	0.616	1,965.1	1,937.07	101.4%	18
Virginia	7.288	22,131.2	22,902.09	96.6%	24
Washington	6.067	19,513.5	19,065.81	102.3%	17
West Virginia	1.805	4,641.3	5,671.87	81.8%	41
Wisconsin	5.440	18,609.9	17,094.30	108.9%	11
Wyoming	0.499	1,818.4	1,567.58	116.0%	8

CHART XV: FY 2002 PER CAPITA INCOME

08/10/04 State	July 1, 2002 Population in Millions	Personal Income FY 2002 \$ Million	2002 Per Capita Income (\$)	Rank:
United States	287.974	8,793,628.3	30,536	
Alabama	4.479	112,723.0	25,168	41
Alaska	0.641	20,593.0	32,102	14
Arizona	5.441	140,813.3	25,879	39
Arkansas	2.706	62,914.8	23,248	50
California	35.002	1,141,410.3	32,610	11
Colorado	4.501	150,844.5	33,513	8
Connecticut	3.459	146,083.3	42,238	2
Delaware	0.806	25,563.5	31,719	15
Dist. of Col.	0.569	26,330.3	46,262	1
Florida	16.692	487,157.3	29,186	23
Georgia	8.544	243,363.0	28,483	29
Hawaii	1.241	36,098.5	29,096	24
Idaho	1.343	33,526.8	24,962	44
Illinois	12.586	412,917.0	32,806	9
Indiana	6.157	170,236.5	27,650	33
Iowa	2.936	81,254.0	27,677	32
Kansas	2.712	77,753.3	28,673	28
Kentucky	4.090	102,826.8	25,142	43
Louisiana	4.476	111,544.5	24,920	45
Maine	1.295	35,580.8	27,478	34
Maryland	5.451	194,391.8	35,665	6
Massachusetts	6.422	249,631.0	38,872	4
Michigan	10.043	296,521.0	29,524	21
Minnesota	5.025	164,753.8	32,788	10
Mississippi	2.867	63,682.5	22,214	51
Missouri	5.670	159,533.8	28,139	31
Montana	0.910	22,227.0	24,415	46
Nebraska	1.728	49,844.0	28,852	25
Nevada	2.167	64,753.3	29,875	19
New Hampshire	1.274	42,851.8	33,625	7
New Jersey	8.575	335,838.3	39,164	3
New Mexico	1.852	45,054.3	24,327	48
New York	19.134	683,121.3	35,701	5
North Carolina	8.306	227,909.0	27,440	35
North Dakota	0.634	16,726.8	26,387	38
Ohio	11.409	328,865.0	28,826	26
Oklahoma	3.490	89,460.3	25,636	40
Oregon	3.520	100,005.3	28,408	30
Pennsylvania	12.329	378,224.0	30,678	16
Rhode Island	1.068	32,389.3	30,318	18
South Carolina	4.104	103,231.5	25,155	42
South Dakota	0.760	20,393.3	26,818	37
Tennessee	5.790	157,248.3	27,160	36
Texas	21.737	623,769.0	28,696	27
Utah	2.319	56,497.0	24,365	47
Vermont	0.616	18,025.8	29,243	22
Virginia	7.288	235,573.3	32,324	12
Washington	6.067	195,202.8	32,174	13
West Virginia	1.805	42,357.3	23,468	49
Wisconsin	5.440	160,789.3	29,559	20
Wyoming	0.499	15,224.3	30,520	17

CHART A: FY 2002 PROPERTY TAX BURDEN
Tax per \$1000 Total Personal Income

08/10/04

State	Property Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	31.74			
Maine	53.74	1	69.3%	87.9%
New Hampshire	50.63	2	59.5%	77.0%
New Jersey	47.79	3	50.6%	67.1%
Vermont	45.69	4	44.0%	59.8%
Wyoming	45.48	5	43.3%	59.0%
Rhode Island	45.14	6	42.2%	57.9%
Connecticut	41.04	7	29.3%	43.5%
Alaska	40.31	8	27.0%	40.9%
Wisconsin	40.22	9	26.7%	40.6%
Texas	39.31	10	23.9%	37.5%
New York	39.27	11	23.7%	37.3%
Illinois	38.44	12	21.1%	34.4%
Montana	38.35	13	20.8%	34.1%
Iowa	35.42	14	11.6%	23.9%
Indiana	35.11	15	10.6%	22.8%
Nebraska	35.09	16	10.5%	22.7%
Massachusetts	34.94	17	10.1%	22.2%
Michigan	33.03	18	4.1%	15.5%
South Dakota	32.76	19	3.2%	14.6%
Kansas	32.47	20	2.3%	13.6%
Ohio	32.36	21	2.0%	13.2%
Florida	32.34	22	1.9%	13.1%
North Dakota	31.83	23	0.3%	11.3%
Minnesota	31.65	24	-0.3%	10.7%
Oregon	31.39	25	-1.1%	9.8%
Dist. of Col.	30.51	26	-3.9%	6.7%
Arizona	30.21	27	-4.8%	5.7%
South Carolina	30.00	28	-5.5%	4.9%
Washington	29.66	29	-6.5%	3.7%
Pennsylvania	28.85	30	-9.1%	0.9%
Idaho	28.60	31	-9.9%	0.0%
Virginia	28.49	32	-10.3%	-0.4%
Maryland	27.84	33	-12.3%	-2.6%
Colorado	27.59	34	-13.1%	-3.5%
Georgia	27.28	35	-14.0%	-4.6%
California	26.49	36	-16.5%	-7.4%
Nevada	26.29	37	-17.2%	-8.1%
Mississippi	25.86	38	-18.5%	-9.6%
Utah	25.13	39	-20.8%	-12.1%
Missouri	24.32	40	-23.4%	-14.9%
North Carolina	23.79	41	-25.1%	-16.8%
Tennessee	21.96	42	-30.8%	-23.2%
West Virginia	21.27	43	-33.0%	-25.6%
Kentucky	19.23	44	-39.4%	-32.8%
Louisiana	17.40	45	-45.2%	-39.2%
Hawaii	17.03	46	-46.3%	-40.4%
New Mexico	16.78	47	-47.1%	-41.3%
Oklahoma	16.57	48	-47.8%	-42.1%
Arkansas	15.94	49	-49.8%	-44.3%
Delaware	15.64	50	-50.7%	-45.3%
Alabama	13.07	51	-58.8%	-54.3%

CHART B: FY 2002 SALES TAX BURDEN
Tax per \$1000 Total Personal Income

08/10/04

State	Sales Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	25.36			
Washington	47.29	1	86.5%	99.1%
Hawaii	44.66	2	76.1%	88.0%
Louisiana	43.37	3	71.0%	82.6%
Arizona	41.07	4	62.0%	72.9%
Arkansas	40.38	5	59.3%	70.0%
New Mexico	39.17	6	54.5%	64.9%
Wyoming	38.08	7	50.2%	60.3%
Tennessee	37.15	8	46.5%	56.4%
Mississippi	36.77	9	45.0%	54.8%
Utah	34.88	10	37.5%	46.8%
Nevada	34.23	11	35.0%	44.1%
South Dakota	32.95	12	29.9%	38.7%
Florida	30.86	13	21.7%	29.9%
Georgia	30.79	14	21.4%	29.6%
Kansas	29.51	15	16.4%	24.2%
Texas	29.37	16	15.8%	23.7%
Oklahoma	29.07	17	14.6%	22.4%
California	27.42	18	8.1%	15.4%
Colorado	27.36	19	7.9%	15.2%
Missouri	26.62	20	5.0%	12.1%
Alabama	26.33	21	3.8%	10.9%
Michigan	26.25	22	3.5%	10.5%
Nebraska	25.83	23	1.9%	8.7%
Iowa	24.81	24	-2.1%	4.5%
New York	24.34	25	-4.0%	2.5%
Wisconsin	24.34	26	-4.0%	2.5%
Idaho	23.75	27	-6.3%	0.0%
South Carolina	23.59	28	-7.0%	-0.7%
North Dakota	23.59	29	-7.0%	-0.7%
Maine	23.50	30	-7.3%	-1.1%
Ohio	23.37	31	-7.8%	-1.6%
Minnesota	22.96	32	-9.5%	-3.4%
West Virginia	22.73	33	-10.4%	-4.3%
Rhode Island	22.59	34	-10.9%	-4.9%
Kentucky	22.49	35	-11.3%	-5.3%
Indiana	22.31	36	-12.0%	-6.1%
North Carolina	21.54	37	-15.1%	-9.3%
Dist. of Col.	21.21	38	-16.4%	-10.7%
Connecticut	20.84	39	-17.8%	-12.3%
Pennsylvania	19.83	40	-21.8%	-16.5%
Illinois	18.23	41	-28.1%	-23.2%
New Jersey	17.86	42	-29.6%	-24.8%
Virginia	15.23	43	-40.0%	-35.9%
Massachusetts	14.81	44	-41.6%	-37.7%
Maryland	13.84	45	-45.4%	-41.7%
Vermont	11.91	46	-53.0%	-49.8%
Alaska	5.92	47	-76.6%	-75.1%
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 2002, INDIVIDUAL INCOME TAX BURDEN
Tax per \$1000 Total Personal Income

08/10/04

State	Ind. Income Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	23.07			
New York	44.22	1	91.7%	76.0%
Maryland	39.32	2	70.5%	56.5%
Oregon	36.75	3	59.3%	46.3%
Dist. of Col.	36.05	4	56.3%	43.5%
Ohio	35.86	5	55.5%	42.7%
Kentucky	34.00	6	47.4%	35.3%
Minnesota	33.04	7	43.2%	31.5%
North Carolina	31.88	8	38.2%	26.9%
Massachusetts	31.70	9	37.4%	26.2%
Wisconsin	30.93	10	34.1%	23.1%
Hawaii	30.79	11	33.5%	22.6%
Maine	30.15	12	30.7%	20.0%
Delaware	29.86	13	29.5%	18.9%
California	28.95	14	25.5%	15.2%
Virginia	28.49	15	23.5%	13.4%
Utah	28.41	16	23.2%	13.1%
Georgia	26.66	17	15.6%	6.1%
Oklahoma	25.55	18	10.8%	1.7%
Rhode Island	25.43	19	10.2%	1.2%
Connecticut	25.23	20	9.4%	0.4%
Pennsylvania	25.14	21	9.0%	0.1%
Idaho	25.13	22	8.9%	0.0%
Arkansas	24.89	23	7.9%	-0.9%
Missouri	24.63	24	6.7%	-2.0%
West Virginia	24.43	25	5.9%	-2.8%
Indiana	24.21	26	4.9%	-3.6%
Kansas	23.86	27	3.4%	-5.1%
Montana	23.29	28	0.9%	-7.3%
Nebraska	23.14	29	0.3%	-7.9%
Colorado	23.04	30	-0.1%	-8.3%
South Carolina	22.76	31	-1.4%	-9.4%
Vermont	22.63	32	-1.9%	-10.0%
Iowa	22.33	33	-3.2%	-11.1%
Michigan	22.25	34	-3.5%	-11.4%
New Mexico	21.82	35	-5.4%	-13.2%
New Jersey	20.45	36	-11.4%	-18.6%
Alabama	18.87	37	-18.2%	-24.9%
Illinois	18.09	38	-21.6%	-28.0%
Louisiana	16.04	39	-30.5%	-36.2%
Mississippi	15.47	40	-32.9%	-38.4%
Arizona	14.85	41	-35.6%	-40.9%
North Dakota	11.93	42	-48.3%	-52.5%
New Hampshire	1.67	43	-92.8%	-93.4%
Tennessee	0.93	44	-96.0%	-96.3%
Texas	0.00	45	-100.0%	-100.0%
Wyoming	0.00	46	-100.0%	-100.0%
Washington	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 2002 CORPORATE INCOME TAX BURDEN
Tax per \$1000 Total Personal Income

08/10/04

State	Corp. Income	Rank	Difference Between	Difference Between
	Tax \$ Per \$1000 Income		Each State & U.S. Average (%)	Each State & Idaho (%)
United States	3.20			
Alaska	13.08	1	308.4%	471.1%
Delaware	9.84	2	207.5%	329.9%
New Hampshire	8.81	3	175.0%	284.5%
Dist. of Col.	8.02	4	150.6%	250.4%
New York	7.43	5	132.1%	224.5%
Michigan	6.96	6	117.6%	204.2%
West Virginia	5.20	7	62.4%	127.0%
California	4.67	8	45.9%	104.1%
Indiana	4.17	9	30.2%	82.0%
Illinois	3.35	10	4.7%	46.4%
New Jersey	3.28	11	2.4%	43.2%
Massachusetts	3.25	12	1.6%	42.1%
Minnesota	3.24	13	1.2%	41.5%
Tennessee	3.20	14	-0.1%	39.7%
Pennsylvania	3.17	15	-1.0%	38.4%
Mississippi	3.07	16	-4.0%	34.3%
Montana	3.07	17	-4.2%	33.9%
North Dakota	2.99	18	-6.6%	30.5%
Kentucky	2.94	19	-8.2%	28.3%
North Carolina	2.93	20	-8.4%	28.0%
Alabama	2.86	21	-10.6%	25.0%
Arkansas	2.81	22	-12.2%	22.8%
Wisconsin	2.77	23	-13.5%	20.9%
New Mexico	2.76	24	-13.8%	20.5%
Florida	2.50	25	-21.8%	9.3%
Arizona	2.46	26	-23.2%	7.4%
Louisiana	2.37	27	-26.0%	3.5%
Georgia	2.33	28	-27.1%	1.9%
Ohio	2.31	29	-27.7%	1.1%
Idaho	2.29	30	-28.5%	0.0%
Maine	2.17	31	-32.1%	-5.0%
Nebraska	2.16	32	-32.6%	-5.7%
Vermont	2.07	33	-35.4%	-9.6%
South Dakota	1.99	34	-37.9%	-13.2%
Utah	1.96	35	-38.6%	-14.2%
Oregon	1.96	36	-38.7%	-14.3%
Oklahoma	1.94	37	-39.3%	-15.2%
Missouri	1.88	38	-41.2%	-17.7%
Maryland	1.85	39	-42.2%	-19.3%
Kansas	1.57	40	-51.0%	-31.5%
South Carolina	1.55	41	-51.6%	-32.4%
Hawaii	1.46	42	-54.5%	-36.3%
Colorado	1.36	43	-57.5%	-40.6%
Virginia	1.31	44	-59.1%	-42.8%
Iowa	1.09	45	-66.1%	-52.5%
Connecticut	1.02	46	-68.0%	-55.3%
Rhode Island	0.87	47	-72.7%	-61.9%
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 E: FY 2002 COMBINED INDIV. & CORP. INCOME TAX BURDEN
Tax per \$1000 Total Personal Income

08/10/04

State	Income Tax & Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	26.27			
New York	51.65	1	96.6%	88.4%
Dist. of Col.	44.07	2	67.8%	60.8%
Maryland	41.17	3	56.7%	50.2%
Delaware	39.71	4	51.1%	44.8%
Oregon	38.71	5	47.4%	41.2%
Ohio	38.18	6	45.3%	39.3%
Kentucky	36.94	7	40.6%	34.7%
Minnesota	36.28	8	38.1%	32.3%
Massachusetts	34.95	9	33.0%	27.5%
North Carolina	34.81	10	32.5%	27.0%
Wisconsin	33.70	11	28.3%	22.9%
California	33.62	12	28.0%	22.7%
Maine	32.33	13	23.1%	17.9%
Hawaii	32.25	14	22.8%	17.6%
Utah	30.38	15	15.6%	10.8%
Virginia	29.80	16	13.4%	8.7%
West Virginia	29.62	17	12.8%	8.1%
Michigan	29.22	18	11.2%	6.6%
Georgia	28.99	19	10.4%	5.8%
Indiana	28.38	20	8.0%	3.5%
Pennsylvania	28.31	21	7.8%	3.3%
Arkansas	27.70	22	5.4%	1.0%
Oklahoma	27.50	23	4.7%	0.3%
Idaho	27.42	24	4.4%	0.0%
Missouri	26.51	25	0.9%	-3.3%
Montana	26.35	26	0.3%	-3.9%
Rhode Island	26.30	27	0.1%	-4.1%
Connecticut	26.25	28	-0.1%	-4.3%
Kansas	25.42	29	-3.2%	-7.3%
Nebraska	25.30	30	-3.7%	-7.7%
Vermont	24.69	31	-6.0%	-9.9%
New Mexico	24.58	32	-6.5%	-10.4%
Colorado	24.40	33	-7.1%	-11.0%
South Carolina	24.30	34	-7.5%	-11.3%
New Jersey	23.73	35	-9.7%	-13.5%
Iowa	23.42	36	-10.9%	-14.6%
Alabama	21.73	37	-17.3%	-20.7%
Illinois	21.45	38	-18.4%	-21.8%
Mississippi	18.54	39	-29.4%	-32.4%
Louisiana	18.41	40	-29.9%	-32.9%
Arizona	17.31	41	-34.1%	-36.9%
North Dakota	14.92	42	-43.2%	-45.6%
Alaska	13.08	43	-50.2%	-52.3%
New Hampshire	10.47	44	-60.1%	-61.8%
Tennessee	4.13	45	-84.3%	-84.9%
Florida	2.50	46	-90.5%	-90.9%
South Dakota	1.99	47	-92.4%	-92.7%
Texas	0.00	48	-100.0%	-100.0%
Wyoming	0.00	49	-100.0%	-100.0%
Washington	0.00	50	-100.0%	-100.0%
Nevada	0.00	51	-100.0%	-100.0%

CHART F: FY 2002, MOTOR FUELS & LICENSE TAX BURDEN
Tax per \$1000 Total Personal Income

08/10/04

State	Motor Vehicle Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	5.68			
Montana	14.34	1	152.3%	46.0%
Oklahoma	10.96	2	92.8%	11.6%
Idaho	9.82	3	72.8%	0.0%
North Dakota	9.75	4	71.5%	-0.8%
South Dakota	9.30	5	63.6%	-5.3%
West Virginia	9.16	6	61.1%	-6.8%
Wyoming	9.05	7	59.1%	-7.9%
Iowa	8.88	8	56.2%	-9.6%
Nevada	8.39	9	47.6%	-14.6%
Maine	8.34	10	46.7%	-15.1%
Mississippi	8.31	11	46.2%	-15.4%
Arkansas	8.28	12	45.7%	-15.7%
Nebraska	8.27	13	45.5%	-15.8%
Wisconsin	7.89	14	38.8%	-19.7%
Hawaii	7.67	15	34.9%	-21.9%
Utah	7.47	16	31.4%	-23.9%
Tennessee	7.35	17	29.4%	-25.1%
Illinois	7.31	18	28.7%	-25.6%
North Carolina	7.23	19	27.1%	-26.5%
New Mexico	7.08	20	24.6%	-27.9%
Florida	6.85	21	20.5%	-30.3%
Oregon	6.84	22	20.4%	-30.3%
Minnesota	6.78	23	19.3%	-31.0%
Alabama	6.78	24	19.3%	-31.0%
Kansas	6.71	25	18.1%	-31.7%
Michigan	6.68	26	17.5%	-32.0%
Pennsylvania	6.68	27	17.4%	-32.1%
Texas	6.62	28	16.4%	-32.6%
Kentucky	6.57	29	15.5%	-33.2%
Ohio	6.37	30	12.0%	-35.2%
Vermont	6.22	31	9.5%	-36.7%
Indiana	6.13	32	7.7%	-37.7%
Louisiana	6.07	33	6.8%	-38.2%
Missouri	5.92	34	4.1%	-39.8%
Rhode Island	5.66	35	-0.4%	-42.4%
Washington	5.53	36	-2.6%	-43.7%
Arizona	5.52	37	-2.8%	-43.8%
Virginia	5.50	38	-3.2%	-44.0%
Delaware	5.46	39	-4.0%	-44.4%
South Carolina	5.05	40	-11.1%	-48.6%
Colorado	4.99	41	-12.2%	-49.2%
Maryland	4.65	42	-18.3%	-52.7%
New Hampshire	4.59	43	-19.3%	-53.3%
Connecticut	4.55	44	-19.9%	-53.6%
California	4.41	45	-22.4%	-55.1%
Alaska	4.26	46	-25.1%	-56.6%
Georgia	3.77	47	-33.6%	-61.6%
Massachusetts	3.75	48	-34.0%	-61.8%
New Jersey	2.67	49	-53.1%	-72.9%
Dist. of Col.	2.07	50	-63.6%	-78.9%
New York	1.90	51	-66.5%	-80.6%

CHART G: FY 2002 PER CAPITA PROPERTY TAXES

08/10/04

State	Per Capita Property Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	969.23			
New Jersey	1,871.61	1	93.1%	162.2%
Connecticut	1,733.51	2	78.9%	142.8%
New Hampshire	1,702.36	3	75.6%	138.5%
Maine	1,476.69	4	52.4%	106.9%
Dist. of Col.	1,411.54	5	45.6%	97.7%
New York	1,401.97	6	44.6%	96.4%
Wyoming	1,387.93	7	43.2%	94.4%
Rhode Island	1,368.56	8	41.2%	91.7%
Massachusetts	1,358.16	9	40.1%	90.3%
Vermont	1,336.14	10	37.9%	87.2%
Alaska	1,293.90	11	33.5%	81.3%
Illinois	1,261.09	12	30.1%	76.7%
Wisconsin	1,188.70	13	22.6%	66.5%
Texas	1,128.08	14	16.4%	58.0%
Minnesota	1,037.80	15	7.1%	45.4%
Nebraska	1,012.32	16	4.4%	41.8%
Maryland	992.97	17	2.4%	39.1%
Iowa	980.27	18	1.1%	37.3%
Michigan	975.13	19	0.6%	36.6%
Indiana	970.65	20	0.1%	36.0%
Washington	954.43	21	-1.5%	33.7%
Florida	943.84	22	-2.6%	32.2%
Montana	936.32	23	-3.4%	31.2%
Ohio	932.92	24	-3.7%	30.7%
Kansas	931.09	25	-3.9%	30.4%
Colorado	924.71	26	-4.6%	29.5%
Virginia	920.79	27	-5.0%	29.0%
Oregon	891.64	28	-8.0%	24.9%
Pennsylvania	884.98	29	-8.7%	24.0%
South Dakota	878.51	30	-9.4%	23.1%
California	863.78	31	-10.9%	21.0%
North Dakota	839.77	32	-13.4%	17.6%
Nevada	785.34	33	-19.0%	10.0%
Arizona	781.90	34	-19.3%	9.5%
Georgia	777.16	35	-19.8%	8.9%
South Carolina	754.53	36	-22.2%	5.7%
Idaho	713.83	37	-26.4%	0.0%
Missouri	684.42	38	-29.4%	-4.1%
North Carolina	652.76	39	-32.7%	-8.6%
Utah	612.29	40	-36.8%	-14.2%
Tennessee	596.40	41	-38.5%	-16.5%
Mississippi	574.37	42	-40.7%	-19.5%
West Virginia	499.20	43	-48.5%	-30.1%
Delaware	496.24	44	-48.8%	-30.5%
Hawaii	495.65	45	-48.9%	-30.6%
Kentucky	483.40	46	-50.1%	-32.3%
Louisiana	433.50	47	-55.3%	-39.3%
Oklahoma	424.72	48	-56.2%	-40.5%
New Mexico	408.17	49	-57.9%	-42.8%
Arkansas	370.47	50	-61.8%	-48.1%
Alabama	329.00	51	-66.1%	-53.9%

CHART H: FY 2002 PER CAPITA SALES TAXES

08/10/04

State	Per Capita Sales Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	774.33			
Washington	1521.55	1	96.5%	156.6%
Hawaii	1299.57	2	67.8%	119.2%
Wyoming	1162.15	3	50.1%	96.0%
Louisiana	1080.84	4	39.6%	82.3%
Arizona	1062.87	5	37.3%	79.3%
Nevada	1022.76	6	32.1%	72.5%
Tennessee	1008.95	7	30.3%	70.2%
Dist. of Col.	981.24	8	26.7%	65.5%
New Mexico	952.94	9	23.1%	60.7%
Arkansas	938.85	10	21.2%	58.3%
Colorado	917.05	11	18.4%	54.7%
Florida	900.70	12	16.3%	51.9%
California	894.03	13	15.5%	50.8%
South Dakota	883.64	14	14.1%	49.0%
Connecticut	880.12	15	13.7%	48.4%
Georgia	877.02	16	13.3%	47.9%
New York	869.13	17	12.2%	46.6%
Utah	849.74	18	9.7%	43.3%
Kansas	846.21	19	9.3%	42.7%
Texas	842.88	20	8.9%	42.2%
Mississippi	816.76	21	5.5%	37.8%
Michigan	775.08	22	0.1%	30.7%
Minnesota	752.72	23	-2.8%	26.9%
Missouri	748.94	24	-3.3%	26.3%
Nebraska	745.26	25	-3.8%	25.7%
Oklahoma	745.11	26	-3.8%	25.7%
Wisconsin	719.49	27	-7.1%	21.3%
New Jersey	699.32	28	-9.7%	17.9%
Iowa	686.75	29	-11.3%	15.8%
Rhode Island	684.81	30	-11.6%	15.5%
Ohio	673.74	31	-13.0%	13.6%
Alabama	662.73	32	-14.4%	11.8%
Maine	645.72	33	-16.6%	8.9%
North Dakota	622.34	34	-19.6%	5.0%
Indiana	616.95	35	-20.3%	4.1%
Pennsylvania	608.33	36	-21.4%	2.6%
Illinois	598.14	37	-22.8%	0.9%
South Carolina	593.46	38	-23.4%	0.1%
Idaho	592.93	39	-23.4%	0.0%
North Carolina	591.06	40	-23.7%	-0.3%
Massachusetts	575.52	41	-25.7%	-2.9%
Kentucky	565.38	42	-27.0%	-4.6%
West Virginia	533.42	43	-31.1%	-10.0%
Maryland	493.61	44	-36.3%	-16.8%
Virginia	492.18	45	-36.4%	-17.0%
Vermont	348.38	46	-55.0%	-41.2%
Alaska	190.10	47	-75.5%	-67.9%
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 2002 PER CAPITA INDIVIDUAL INCOME TAXES

08/10/04

State	Per Capita Individual Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	704.43			
Dist. of Col.	1667.69	1	136.7%	165.9%
New York	1578.72	2	124.1%	151.7%
Maryland	1402.47	3	99.1%	123.6%
Massachusetts	1232.20	4	74.9%	96.5%
Minnesota	1083.30	5	53.8%	72.7%
Connecticut	1065.53	6	51.3%	69.9%
Oregon	1043.92	7	48.2%	66.4%
Ohio	1033.74	8	46.7%	64.8%
Delaware	947.22	9	34.5%	51.0%
California	944.14	10	34.0%	50.5%
Virginia	920.85	11	30.7%	46.8%
Wisconsin	914.32	12	29.8%	45.8%
Hawaii	895.96	13	27.2%	42.9%
North Carolina	874.72	14	24.2%	39.5%
Kentucky	854.89	15	21.4%	36.3%
Maine	828.53	16	17.6%	32.1%
New Jersey	800.82	17	13.7%	27.7%
Colorado	772.21	18	9.6%	23.1%
Pennsylvania	771.35	19	9.5%	23.0%
Rhode Island	770.85	20	9.4%	22.9%
Georgia	759.32	21	7.8%	21.1%
Missouri	692.92	22	-1.6%	10.5%
Utah	692.31	23	-1.7%	10.4%
Kansas	684.00	24	-2.9%	9.1%
Indiana	669.37	25	-5.0%	6.7%
Nebraska	667.67	26	-5.2%	6.5%
Vermont	661.63	27	-6.1%	5.5%
Michigan	656.94	28	-6.7%	4.7%
Oklahoma	655.10	29	-7.0%	4.5%
Idaho	627.18	30	-11.0%	0.0%
Iowa	618.05	31	-12.3%	-1.5%
Illinois	593.61	32	-15.7%	-5.4%
Arkansas	578.60	33	-17.9%	-7.7%
West Virginia	573.26	34	-18.6%	-8.6%
South Carolina	572.45	35	-18.7%	-8.7%
Montana	568.52	36	-19.3%	-9.4%
New Mexico	530.71	37	-24.7%	-15.4%
Alabama	474.80	38	-32.6%	-24.3%
Louisiana	399.65	39	-43.3%	-36.3%
Arizona	384.23	40	-45.5%	-38.7%
Mississippi	343.64	41	-51.2%	-45.2%
North Dakota	314.85	42	-55.3%	-49.8%
New Hampshire	56.05	43	-92.0%	-91.1%
Tennessee	25.27	44	-96.4%	-96.0%
Texas	0.00	45	-100.0%	-100.0%
Wyoming	0.00	46	-100.0%	-100.0%
Washington	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 2002 PER CAPITA CORPORATE INCOME TAXES

08/10/04

State	Per Capita Corporate Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	97.76			
Alaska	419.77	1	329.4%	634.4%
Dist. of Col.	371.16	2	279.7%	549.4%
Delaware	312.23	3	219.4%	446.3%
New Hampshire	296.07	4	202.9%	418.0%
New York	265.25	5	171.3%	364.1%
Michigan	205.64	6	110.4%	259.8%
California	152.36	7	55.9%	166.6%
New Jersey	128.43	8	31.4%	124.7%
Massachusetts	126.48	9	29.4%	121.3%
West Virginia	121.98	10	24.8%	113.4%
Indiana	115.22	11	17.9%	101.6%
Illinois	109.95	12	12.5%	92.4%
Minnesota	106.25	13	8.7%	85.9%
Pennsylvania	97.21	14	-0.6%	70.1%
Tennessee	86.87	15	-11.1%	52.0%
Wisconsin	81.81	16	-16.3%	43.1%
North Carolina	80.44	17	-17.7%	40.7%
North Dakota	78.86	18	-19.3%	38.0%
Montana	74.88	19	-23.4%	31.0%
Kentucky	73.87	20	-24.4%	29.2%
Florida	73.02	21	-25.3%	27.8%
Alabama	72.03	22	-26.3%	26.0%
Mississippi	68.31	23	-30.1%	19.5%
New Mexico	67.13	24	-31.3%	17.4%
Ohio	66.71	25	-31.8%	16.7%
Georgia	66.49	26	-32.0%	16.3%
Maryland	65.94	27	-32.5%	15.4%
Arkansas	65.36	28	-33.1%	14.3%
Arizona	63.64	29	-34.9%	11.3%
Nebraska	62.30	30	-36.3%	9.0%
Vermont	60.52	31	-38.1%	5.9%
Maine	59.75	32	-38.9%	4.5%
Louisiana	59.07	33	-39.6%	3.4%
Idaho	57.16	34	-41.5%	0.0%
Oregon	55.75	35	-43.0%	-2.5%
South Dakota	53.32	36	-45.5%	-6.7%
Missouri	53.00	37	-45.8%	-7.3%
Oklahoma	49.78	38	-49.1%	-12.9%
Utah	47.87	39	-51.0%	-16.3%
Colorado	45.59	40	-53.4%	-20.2%
Kansas	44.96	41	-54.0%	-21.3%
Connecticut	43.21	42	-55.8%	-24.4%
Hawaii	42.43	43	-56.6%	-25.8%
Virginia	42.34	44	-56.7%	-25.9%
South Carolina	38.95	45	-60.2%	-31.9%
Iowa	30.08	46	-69.2%	-47.4%
Rhode Island	26.46	47	-72.9%	-53.7%
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 K: FY 2002 PER CAPITA COMBINED CORP. & IND.
INCOME TAXES**

08/10/04

State	Per Capita Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	802.19			
Dist. of Col.	2038.85	1	154.2%	197.9%
New York	1843.98	2	129.9%	169.5%
Maryland	1468.41	3	83.0%	114.6%
Massachusetts	1358.68	4	69.4%	98.5%
Delaware	1259.46	5	57.0%	84.0%
Minnesota	1189.55	6	48.3%	73.8%
Connecticut	1108.75	7	38.2%	62.0%
Ohio	1100.45	8	37.2%	60.8%
Oregon	1099.67	9	37.1%	60.7%
California	1096.50	10	36.7%	60.2%
Wisconsin	996.13	11	24.2%	45.6%
Virginia	963.19	12	20.1%	40.7%
North Carolina	955.16	13	19.1%	39.6%
Hawaii	938.39	14	17.0%	37.1%
New Jersey	929.25	15	15.8%	35.8%
Kentucky	928.76	16	15.8%	35.7%
Maine	888.28	17	10.7%	29.8%
Pennsylvania	868.55	18	8.3%	26.9%
Michigan	862.57	19	7.5%	26.0%
Georgia	825.81	20	2.9%	20.7%
Colorado	817.80	21	1.9%	19.5%
Rhode Island	797.32	22	-0.6%	16.5%
Indiana	784.59	23	-2.2%	14.7%
Missouri	745.92	24	-7.0%	9.0%
Utah	740.17	25	-7.7%	8.2%
Nebraska	729.97	26	-9.0%	6.7%
Kansas	728.96	27	-9.1%	6.5%
Vermont	722.15	28	-10.0%	5.5%
Oklahoma	704.88	29	-12.1%	3.0%
Illinois	703.55	30	-12.3%	2.8%
West Virginia	695.24	31	-13.3%	1.6%
Idaho	684.33	32	-14.7%	0.0%
Iowa	648.13	33	-19.2%	-5.3%
Arkansas	643.96	34	-19.7%	-5.9%
Montana	643.41	35	-19.8%	-6.0%
South Carolina	611.40	36	-23.8%	-10.7%
New Mexico	597.84	37	-25.5%	-12.6%
Alabama	546.83	38	-31.8%	-20.1%
Louisiana	458.72	39	-42.8%	-33.0%
Arizona	447.87	40	-44.2%	-34.6%
Alaska	419.77	41	-47.7%	-38.7%
Mississippi	411.94	42	-48.6%	-39.8%
North Dakota	393.71	43	-50.9%	-42.5%
New Hampshire	352.12	44	-56.1%	-48.5%
Tennessee	112.14	45	-86.0%	-83.6%
Florida	73.02	46	-90.9%	-89.3%
South Dakota	53.32	47	-93.4%	-92.2%
Texas	0.00	48	-100.0%	-100.0%
Wyoming	0.00	49	-100.0%	-100.0%
Washington	0.00	50	-100.0%	-100.0%
Nevada	0.00	51	-100.0%	-100.0%

CHART L: FY 2002 PER CAPITA MOTOR VEHICLES TAXES

08/10/04

State	Per Capita Motor Vehicle Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	173.59			
Montana	350.12	1	101.7%	42.8%
Oklahoma	280.96	2	61.9%	14.6%
Wyoming	276.08	3	59.0%	12.6%
North Dakota	257.27	4	48.2%	4.9%
Nevada	250.66	5	44.4%	2.2%
South Dakota	249.41	6	43.7%	1.7%
Iowa	245.75	7	41.6%	0.2%
Idaho	245.22	8	41.3%	0.0%
Illinois	239.94	9	38.2%	-2.2%
Nebraska	238.63	10	37.5%	-2.7%
Wisconsin	233.29	11	34.4%	-4.9%
Maine	229.10	12	32.0%	-6.6%
Hawaii	223.10	13	28.5%	-9.0%
Minnesota	222.34	14	28.1%	-9.3%
West Virginia	214.85	15	23.8%	-12.4%
Pennsylvania	204.78	16	18.0%	-16.5%
Florida	199.85	17	15.1%	-18.5%
Tennessee	199.74	18	15.1%	-18.5%
North Carolina	198.26	19	14.2%	-19.2%
Michigan	197.22	20	13.6%	-19.6%
Oregon	194.40	21	12.0%	-20.7%
Arkansas	192.58	22	10.9%	-21.5%
Kansas	192.44	23	10.9%	-21.5%
Connecticut	192.35	24	10.8%	-21.6%
Texas	189.87	25	9.4%	-22.6%
Mississippi	184.56	26	6.3%	-24.7%
Ohio	183.52	27	5.7%	-25.2%
Utah	182.05	28	4.9%	-25.8%
Vermont	181.96	29	4.8%	-25.8%
Washington	178.08	30	2.6%	-27.4%
Virginia	177.83	31	2.4%	-27.5%
Delaware	173.17	32	-0.2%	-29.4%
New Mexico	172.26	33	-0.8%	-29.8%
Rhode Island	171.61	34	-1.1%	-30.0%
Alabama	170.62	35	-1.7%	-30.4%
Indiana	169.36	36	-2.4%	-30.9%
Colorado	167.25	37	-3.7%	-31.8%
Missouri	166.52	38	-4.1%	-32.1%
Maryland	165.68	39	-4.6%	-32.4%
Kentucky	165.10	40	-4.9%	-32.7%
New Hampshire	154.29	41	-11.1%	-37.1%
Louisiana	151.29	42	-12.8%	-38.3%
Massachusetts	145.92	43	-15.9%	-40.5%
California	143.89	44	-17.1%	-41.3%
Arizona	142.97	45	-17.6%	-41.7%
Alaska	136.76	46	-21.2%	-44.2%
South Carolina	127.07	47	-26.8%	-48.2%
Georgia	107.50	48	-38.1%	-56.2%
New Jersey	104.45	49	-39.8%	-57.4%
Dist. of Col.	95.85	50	-44.8%	-60.9%
New York	67.93	51	-60.9%	-72.3%

CHART M: FY 2002, OVERALL TAX BURDEN
Tax per \$1000 Total Personal Income

08/10/04

State	Overall Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	102.91			
New York	130.11	1	26.4%	32.5%
Maine	127.63	2	24.0%	30.0%
Dist. of Col.	122.59	3	19.1%	24.9%
Wyoming	119.44	4	16.1%	21.7%
Hawaii	117.44	5	14.1%	19.6%
Wisconsin	115.74	6	12.5%	17.9%
Minnesota	112.02	7	8.9%	14.1%
Rhode Island	111.83	8	8.7%	13.9%
Ohio	109.97	9	6.9%	12.0%
West Virginia	109.58	10	6.5%	11.6%
Louisiana	109.21	11	6.1%	11.3%
Vermont	109.02	12	5.9%	11.1%
New Mexico	108.26	13	5.2%	10.3%
Utah	106.66	14	3.6%	8.7%
Nebraska	106.66	15	3.6%	8.7%
California	105.50	16	2.5%	7.5%
Delaware	105.11	17	2.1%	7.1%
Kentucky	104.84	18	1.9%	6.8%
Connecticut	103.54	19	0.6%	5.5%
North Dakota	103.35	20	0.4%	5.3%
Michigan	103.35	21	0.4%	5.3%
New Jersey	103.11	22	0.2%	5.0%
Arkansas	102.67	23	-0.2%	4.6%
Kansas	102.57	24	-0.3%	4.5%
Iowa	102.52	25	-0.4%	4.4%
Mississippi	102.44	26	-0.5%	4.4%
Arizona	102.41	27	-0.5%	4.3%
Maryland	102.24	28	-0.7%	4.2%
Illinois	100.67	29	-2.2%	2.6%
Alaska	100.52	30	-2.3%	2.4%
Washington	99.97	31	-2.9%	1.8%
Indiana	99.78	32	-3.0%	1.6%
Pennsylvania	99.48	33	-3.3%	1.3%
Nevada	99.34	34	-3.5%	1.2%
North Carolina	99.06	35	-3.7%	0.9%
Georgia	98.86	36	-3.9%	0.7%
Oklahoma	98.17	37	-4.6%	0.0%
Idaho	98.16	38	-4.6%	0.0%
Montana	96.06	39	-6.7%	-2.1%
Massachusetts	95.72	40	-7.0%	-2.5%
Missouri	94.80	41	-7.9%	-3.4%
Texas	94.56	42	-8.1%	-3.7%
South Carolina	94.46	43	-8.2%	-3.8%
Virginia	93.95	44	-8.7%	-4.3%
Colorado	92.15	45	-10.5%	-6.1%
Florida	92.05	46	-10.6%	-6.2%
South Dakota	90.30	47	-12.3%	-8.0%
Oregon	90.03	48	-12.5%	-8.3%
Alabama	86.22	49	-16.2%	-12.2%
New Hampshire	83.98	50	-18.4%	-14.4%
Tennessee	82.51	51	-19.8%	-16.0%

CHART N: FY 2002 PER CAPITA OVERALL TAXES

08/01/04

State	Per Capita Overall Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	3,142.51			
Dist. of Col.	5,671.39	1	80.5%	131.5%
New York	4,644.96	2	47.8%	89.6%
Connecticut	4,373.15	3	39.2%	78.5%
New Jersey	4,038.23	4	28.5%	64.8%
Massachusetts	3,720.99	5	18.4%	51.9%
Minnesota	3,673.07	6	16.9%	49.9%
Maryland	3,646.31	7	16.0%	48.8%
Wyoming	3,645.27	8	16.0%	48.8%
Maine	3,506.96	9	11.6%	43.1%
California	3,440.25	10	9.5%	40.4%
Wisconsin	3,421.13	11	8.9%	39.6%
Hawaii	3,417.17	12	8.7%	39.5%
Rhode Island	3,390.58	13	7.9%	38.4%
Delaware	3,334.10	14	6.1%	36.1%
Illinois	3,302.73	15	5.1%	34.8%
Alaska	3,226.76	16	2.7%	31.7%
Washington	3,216.30	17	2.3%	31.3%
Vermont	3,188.04	18	1.4%	30.1%
Ohio	3,169.97	19	0.9%	29.4%
Colorado	3,088.17	20	-1.7%	26.0%
Nebraska	3,077.36	21	-2.1%	25.6%
Pennsylvania	3,051.92	22	-2.9%	24.6%
Michigan	3,051.23	23	-2.9%	24.5%
Virginia	3,036.74	24	-3.4%	23.9%
Nevada	2,967.80	25	-5.6%	21.1%
Kansas	2,940.88	26	-6.4%	20.0%
Iowa	2,837.49	27	-9.7%	15.8%
New Hampshire	2,823.95	28	-10.1%	15.2%
Georgia	2,815.82	29	-10.4%	14.9%
Indiana	2,758.95	30	-12.2%	12.6%
North Dakota	2,727.13	31	-13.2%	11.3%
Louisiana	2,721.52	32	-13.4%	11.1%
North Carolina	2,718.14	33	-13.5%	10.9%
Texas	2,713.38	34	-13.7%	10.7%
Florida	2,686.39	35	-14.5%	9.6%
Missouri	2,667.49	36	-15.1%	8.9%
Arizona	2,650.25	37	-15.7%	8.2%
Kentucky	2,636.00	38	-16.1%	7.6%
New Mexico	2,633.64	39	-16.2%	7.5%
Utah	2,598.83	40	-17.3%	6.1%
West Virginia	2,571.55	41	-18.2%	4.9%
Oregon	2,557.48	42	-18.6%	4.4%
Oklahoma	2,516.52	43	-19.9%	2.7%
Idaho	2,450.33	44	-22.0%	0.0%
South Dakota	2,421.57	45	-22.9%	-1.2%
Arkansas	2,386.88	46	-24.0%	-2.6%
South Carolina	2,376.28	47	-24.4%	-3.0%
Montana	2,345.40	48	-25.4%	-4.3%
Mississippi	2,275.66	49	-27.6%	-7.1%
Tennessee	2,240.80	50	-28.7%	-8.6%
Alabama	2,169.92	51	-30.9%	-11.4%

CHART O: FY 2002 PER CAPITA INCOME

08/10/04

State	FY 2002 Per Capita Income (\$)	Rank Based on Income	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	30,536			
Dist. of Col.	46,262	1	51.5%	85.3%
Connecticut	42,238	2	38.3%	69.2%
New Jersey	39,164	3	28.3%	56.9%
Massachusetts	38,872	4	27.3%	55.7%
New York	35,701	5	16.9%	43.0%
Maryland	35,665	6	16.8%	42.9%
New Hampshire	33,625	7	10.1%	34.7%
Colorado	33,513	8	9.7%	34.3%
Illinois	32,806	9	7.4%	31.4%
Minnesota	32,788	10	7.4%	31.4%
California	32,610	11	6.8%	30.6%
Virginia	32,324	12	5.9%	29.5%
Washington	32,174	13	5.4%	28.9%
Alaska	32,102	14	5.1%	28.6%
Delaware	31,719	15	3.9%	27.1%
Pennsylvania	30,678	16	0.5%	22.9%
Wyoming	30,520	17	-0.1%	22.3%
Rhode Island	30,318	18	-0.7%	21.5%
Nevada	29,875	19	-2.2%	19.7%
Wisconsin	29,559	20	-3.2%	18.4%
Michigan	29,524	21	-3.3%	18.3%
Vermont	29,243	22	-4.2%	17.2%
Florida	29,186	23	-4.4%	16.9%
Hawaii	29,096	24	-4.7%	16.6%
Nebraska	28,852	25	-5.5%	15.6%
Ohio	28,826	26	-5.6%	15.5%
Texas	28,696	27	-6.0%	15.0%
Kansas	28,673	28	-6.1%	14.9%
Georgia	28,483	29	-6.7%	14.1%
Oregon	28,408	30	-7.0%	13.8%
Missouri	28,139	31	-7.9%	12.7%
Iowa	27,677	32	-9.4%	10.9%
Indiana	27,650	33	-9.5%	10.8%
Maine	27,478	34	-10.0%	10.1%
North Carolina	27,440	35	-10.1%	9.9%
Tennessee	27,160	36	-11.1%	8.8%
South Dakota	26,818	37	-12.2%	7.4%
North Dakota	26,387	38	-13.6%	5.7%
Arizona	25,879	39	-15.2%	3.7%
Oklahoma	25,636	40	-16.0%	2.7%
Alabama	25,168	41	-17.6%	0.8%
South Carolina	25,155	42	-17.6%	0.8%
Kentucky	25,142	43	-17.7%	0.7%
Idaho	24,962	44	-18.3%	0.0%
Louisiana	24,920	45	-18.4%	-0.2%
Montana	24,415	46	-20.0%	-2.2%
Utah	24,365	47	-20.2%	-2.4%
New Mexico	24,327	48	-20.3%	-2.5%
West Virginia	23,468	49	-23.1%	-6.0%
Arkansas	23,248	50	-23.9%	-6.9%
Mississippi	22,214	51	-27.3%	-11.0%