

**STATE AND LOCAL TAX BURDEN ANALYSIS
EXECUTIVE SUMMARY
FY 2004 TAXES**

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

On the basis of taxes paid per person, Idaho's overall tax burden ranks 43rd nationally (out of 51) and 10th regionally (out of the eleven western states).

	<u>RANK</u>		<u>RANK</u>	
Property tax.....	37	28.4% below national average	9.....	19.3% below western median
Sales tax.....	31	11.0% below national average	9.....	22.4% below western median
Individual income.....	31	11.4% below national average	6.....	exactly equals western median
Corporate income...	<u>30</u>	<u>35.3% below national average</u>	4.....	<u>1.4% above western median</u>
Overall ranking.....	43	20.8% below national average	10.....	6.5% below western median

Because of relatively low income in Idaho, the state's overall tax burden relative to income is 27th nationally and 5th among the 11 western states.

Property tax.....	31	12.4% below national average median	6.....	exactly equals western
Sales tax.....	18	8.8% above national average	7.....	10.1% below western median
Individual income.....	21	8.4% above national average	4.....	17.1% above western median
Corporate income.....	<u>27</u>	<u>20.9% below national average</u>	5.....	<u>3.8% above western median</u>
Overall ranking.....	27	3.2% below national average	5.....	2.0% above western median

On an overall basis, Idaho taxes are 3.2% below the U.S. average on an income-based analysis, while the state remains significantly below the U.S. average on a per capita basis:

	<u>Per \$1,000 of Income</u>	<u>Per capita</u>
Idaho total tax burden	\$ 97.80	\$2,728
National average total tax burden	\$101.00	\$3,447
Western median total tax burden	\$ 95.90	\$2,917

Because per capita income in Idaho is 18.3 percent lower than the U.S. average, ranking systems which compare taxes to income will show higher comparative taxes in Idaho than systems which are based on population.

Idaho's major taxes are well balanced. In 2004, property taxes raised 28.5% of overall tax revenue, while income taxes accounted for 26.6% (individual for 23.9% and corporate income tax for 2.7%), and sales tax accounted for 27.2% of our revenue. The proportion each tax represents of Idaho tax revenue changed this year, reflecting tax rate increases enacted in 2004 for sales 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. Prior to 2004, Idaho has had the lowest relative sales tax among western states using the tax. Among these states, Idaho is still lowest on a population basis, but it is now third lowest on an income basis.

In FY 2004, Idaho underutilized all taxes by \$124.2 million using income as a basis for comparison. This continues a recent pattern.

COMPARATIVE TAX POTENTIAL:
Tax Burden in Idaho and the United States
Fiscal Year 2004

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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 2004
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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 2004

IDAHO REVENUE SYSTEM - SUMMARY:

The Idaho revenue and taxation picture is typified by moderate overall taxes and a broad structure with good balance between tax components. When observed on a regional basis, Idaho is in the somewhat unusual position of relying on three major taxes (income, sales, and property), as opposed to the systems hinged on only two taxes that are found in each of our border states except Utah. On the basis of taxes paid per person, the breadth of the Idaho system, combined with growth which has raised our relative population ranking to 39th, produces the effect of being moderate in most specific tax types, while ranking our overall per capita tax burden 43rd highest nationally and 10th highest in the eleven western states. Idaho has relatively very low income (with a rank of 46th nationally and 9th out of the 11 western states), and this raises our tax burden relative to income. In fiscal year 2004, this measure of overall tax burden shows us ranking 27th nationally and 5th 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 little change in reliance on both corporate and individual income tax, but a significant increase in reliance on sales tax, evidenced by an increase in the state sales tax rate from 5% in 2002 to 6% in 2004. The subsequent return of this rate to 5% beginning July 1, 2005 is not reflected in 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 or FY 2003, so all comparisons in this current report are with respect to FY 2002, FY 2000, and earlier years. A comparison of FY 2002 and FY 2004 Idaho tax burden shows the following for our major taxes.

1. Idaho's individual income tax burden stabilized with little difference between 2002 and 2004. The tax was 8.4% over the U.S. average in FY 2004 relative to total personal income. Although Idaho's individual income tax burden continues to be greater than the U.S. average, the FY 2004 burden is the lowest since FY 1988. For this tax, Idaho's income based ranking rose slightly from 22nd to 21st, while our population based ranking dropped slightly from 30th to 31st.
2. Corporate income tax burden is highly volatile due mostly to variations in corporate taxable income. On an income basis, the relative burden in Idaho rose from 28.5% below the U.S. average in FY 2002 to 20.9% below in FY 2004. On a per capita basis, Idaho rose from 41.5% below the average in 2002 to 35.3% below this average in 2004.
3. Property tax burdens in Idaho continued to decrease slightly in 2004, and are now 12.4% or 28.4% below U.S. averages, depending on whether income or population is used as a basis for the measurement. The Idaho overall property tax burden is now at its lowest point since FY 1996.

4. Idaho's relative sales tax burden increased significantly in 2004, following imposition of an increase in the tax rate from 5% to 6%. Even though there were similar rate changes in other states, relative to income, our sales tax burden increased from 6.3% below the U.S. average to 8.8% above the U.S. average. On a per capita basis, Idaho's relative sales tax burden increased from 23.4% below the U.S. average to 11% below this average.
5. Idaho's relative motor vehicle tax burden (fuel taxes and licenses and registration fees) decreased in 2004, but Idaho remains well above the national average in this category. Idaho's income based motor vehicle tax burden was 58.3% over the U.S. average, based on income, and 29.4% 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 2004, property taxes raised 28.5% of overall tax revenue, while income taxes accounted for 26.6% (individual for 23.9% and corporate income tax for 2.7%), and sales tax accounted for 27.2% of our revenue. The property tax and individual income tax shares declined slightly, while the sales tax share increased, reflected the increase in the sales tax rate.

Regionally, western states either do not have sales tax or tend to rely more on this tax than most other areas of the country. Prior to 2004, Idaho has had the lowest relative sales tax among western states using the tax. Among these states, Idaho is still lowest on a population basis, but is now third lowest on an income basis.

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, which, until 2002, were based on single year-to-year comparisons.

Tax Type	Idaho - FY 2002/2004 Percent Change	U.S. - FY 2002/2004 Percent Change
Property	13.1%	14.0%
Sales	9.8%	30.2%
Individual Income	6.1%	7.8%
Corporate Income	19.8%	35.2%
Motor Vehicle	7.3%	0.3%
Overall	11.6%	15.6%

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 2004 were \$1,010,277.3 million, up 11.6% since 2002 and crossing the trillion dollar line for the first time. Total personal income rose 13.7% to \$10,001,225 million. Dividing taxes by income, the national average tax rate decreased slightly to 10.10% of income in 2004, reflecting greater growth in income than in taxes.

In 2004, total U.S. population increased by 1.8% to 293,103,000. The average overall per capita tax increased 9.7% to \$3,446.83.

States which typically over-utilize 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, over-utilized property taxes by more than \$3.25 billion in 1977-1978. In fiscal year 2004 (and for many years) California was the largest **under-utilizer** of property tax (\$6.9 billion).

Overall tax over-utilization reached an extreme this year of \$24.5 billion in New York (31.9% over the U.S. average), while the greatest amounts of underutilization were \$7.6 billion in Texas and \$3.7 billion in Florida. Patterns for New York, Texas, and Florida have become ingrained over time. However, tax utilization does change in response to economic conditions, tax policy decisions, or merely single year aberrations.

The most significant overall tax burden changes in FY 2004 were in Alaska, where a one year decrease noted in FY 2002 was reversed, and in Arkansas, which dropped significantly in overall and corporate income tax rankings. Idaho's overall tax burden rank relative to income increased substantially, due mostly to the increase in the sales tax rate.

In Minnesota, property taxes declined 5.6% and the state dropped 12 income based ranks. On the other side, property taxes in the District of Columbia increased 28% over the two-year period and their relative burden increased 9 ranks.

Sales taxes decreased 5.2% in Georgia, which also dropped six ranks. Iowa dropped 11 ranks, reflecting decreased state sales tax collections, offset somewhat by a 55% increase in local sales taxes. Significant relative sales tax rank increases of at least 9 ranks occurred in the District of Columbia, Idaho, Indiana, and Nebraska.

There were few significant change in individual income tax ranks during this period, with no state's position changing by more than 5 ranks. Nationally, individual income tax collections bounced back, increasing 7.8% following a 4.2% decline 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 under the same methodology since the fiscal year 1984 study was prepared. Prior to that time, corporate and individual income taxes were combined, but identical utilization methodology has been employed back to fiscal year 1980. Reports beginning in 1980 are available from the Idaho State Tax Commission.

SUMMARY OF IDAHO'S TAX BURDEN:

Prior to 2002, the long term pattern in Idaho had been a relative overall tax burden slightly above the U.S. average using income based analysis and significantly below the U.S. average on a per capita basis. In FY 2002, relative burden measured in comparison to income decreased substantially to 4.6% below the U.S. average. In FY 2004, this relative burden increased slightly, but remained 3.2% below the U.S. average. Because many states are bunched around the middle of the distribution, this seemingly minor increase caused our income based relative ranking to climb from 38th to 27th. Idaho's per capita ranking also rose from 44th to 43rd, and we remain significantly below the U.S. average using this measure.

In FY 2004, Idaho underutilized all taxes by \$124.2 million using income as a basis for comparison. This represents \$35 million less underutilization than in FY 2002, but, except for FY 2002, still reflects the greatest comparative underutilization since FY 1993.

Without regard to national comparison, because taxes increased 15.6%, while total income increased 16.0%, the overall tax burden in Idaho in 2004 decreased 0.3%, to \$97.82 per \$1,000 of income. Our per capita taxes rose 11.4%, to \$2,728.19 for each person. National average taxes in 2004 were \$101.02 per \$1,000 of income or \$3,446.83 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	87.6	31	71.6	37
Sales	108.8	18	89.0	31
Individual Income	108.4	21	88.6	31
Corporate Income	79.1	27	64.7	30
Motor Vehicle	158.3	5	129.4	13
Overall	96.8	27	79.2	43

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

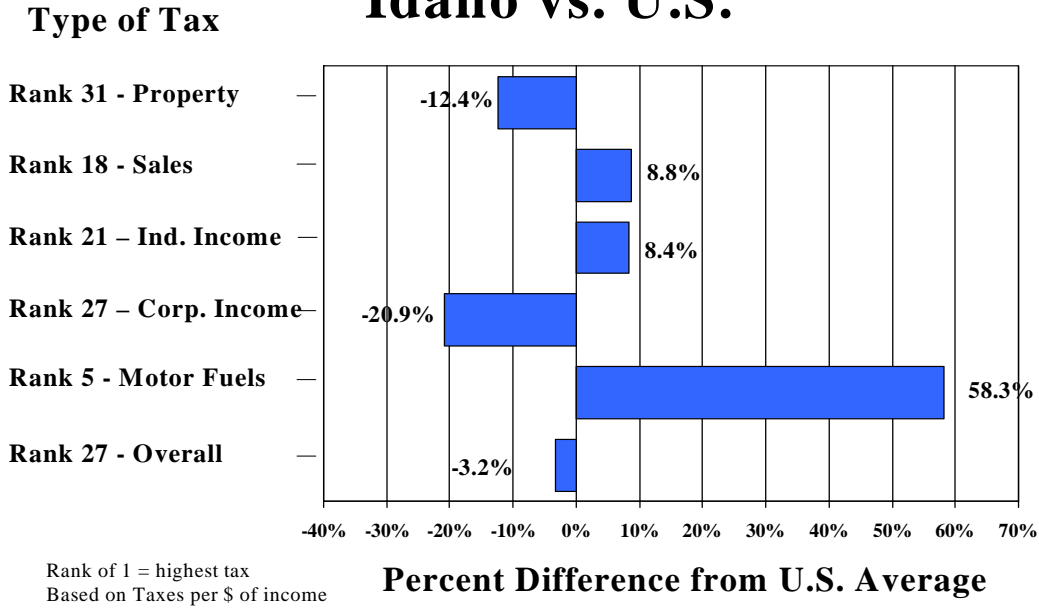
Per capita income in Idaho increased at the same rate as in the nation as a whole. Because per capita income in Idaho remains 18.3% lower than the U.S. average, ranking systems which compare taxes to income will show higher comparative taxes in Idaho than systems which are based on population.

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).

Type of Tax	Number of States	Income Basis for Rank						Population Basis for Rank					
		FY 97	FY 98	FY 99	FY 2000	FY 2002	FY 2004	FY 97	FY 98	FY 99	FY 2000	FY 2002	FY 2004
Property	51	31	30	29	29	31	31	36	36	36	36	37	37
Sales	47	29	30	28	31	27	18	38	40	39	39	39	31
Individual Income	44	15	16	16	16	22	21	27	28	26	23	30	31
Corporate Income	47	13	23	31	21	30	27	21	25	36	25	34	30
Motor Vehicle	51	3	3	3	4	3	5	4	3	2	6	8	13
Overall	51	21	22	17	20	38	27	41	41	41	39	44	43
Per Capita Income	51	45	46	46	42	44	46	XX	XX	XX	XX	XX	XX

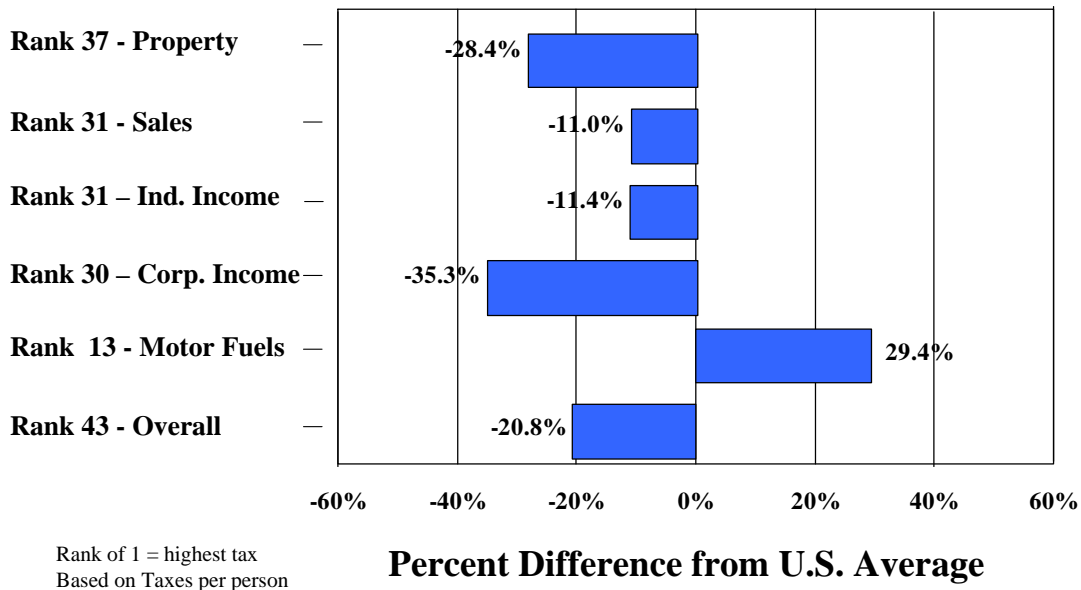
Graphically, Idaho's income based tax burden can be viewed as follows:

FY 2004 Taxes Idaho vs. U.S.



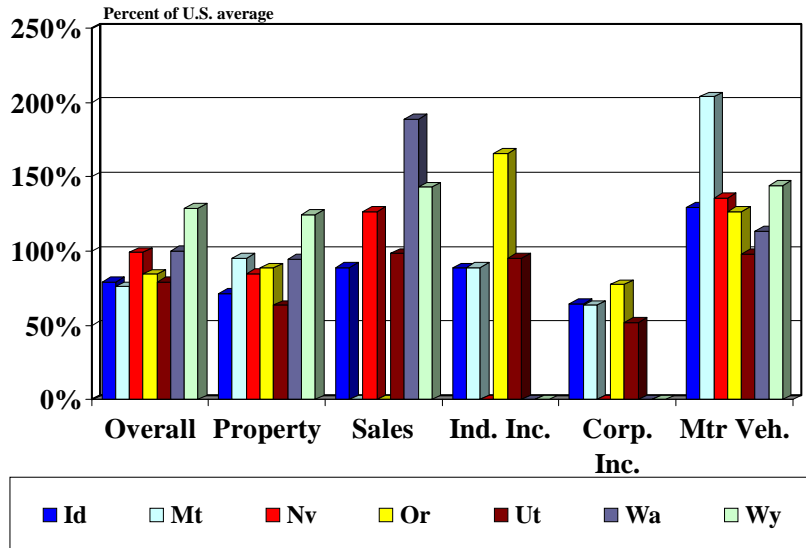
On a per capita (population) basis, our tax burden can be viewed using the following chart:

FY 2004 Taxes Idaho vs. U.S.



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 2004 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 2004						
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	32	Arizona	30	
		California	34	Montana	15	
		Nevada	37	Oregon	24	
		Utah	39	Washington	29	
		New Mexico	47	Wyoming	11	
Sales Tax	7 (18)	California	19	Arizona	7	Montana
		Colorado	27	Nevada	14	Oregon
				New Mexico	6	
				Utah	13	
				Washington	2	
				Wyoming	9	
Individual Income Tax	4 (21)	Arizona	41	California	12	Nevada
		Colorado	33	Oregon	2	Washington
		Montana	24	Utah	17	Wyoming
		New Mexico	35			
Corporate Income Tax	5 (27)	Colorado	43	Arizona	20	Nevada
		Montana	29	California	7	Washington
		Utah	35	New Mexico	26	Wyoming
				Oregon	24	
Motor Vehicle Tax	2 (5)	Arizona	39	Montana	1	
		California	45			
		Colorado	40			
		New Mexico	25			
		Oregon	13			
		Nevada	16			
		Utah	24			
		Washington	32			
		Wyoming	12			
All State & Local Taxes	5 (27)	Arizona	36	California	18	
		Colorado	47	New Mexico	12	
		Montana	43	Utah	23	
		Nevada	35	Wyoming	3	
		Oregon	42			
		Washington	34			

Note: Rank of 1 = highest effective rate.

Population-Based Comparisons - FY 2004

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	36 30 24 21 31 29 23 11	
Sales Tax	9 (31)			Arizona California Colorado Nevada New Mexico Utah Washington Wyoming	7 15 17 8 11 21 1 5	Montana Oregon
Individual Income Tax	6 (31)	Arizona New Mexico	40 37	California Colorado Montana Oregon Utah	9 21 30 6 25	Nevada Washington Wyoming
Corporate Income Tax	4 (30)	Colorado Montana New Mexico Utah	42 31 32 38	Arizona California Oregon	24 8 25	Nevada Washington Wyoming
Motor Vehicle Tax	4 (13)	Arizona California Colorado New Mexico Oregon Utah Washington	47 42 33 36 14 32 22	Montana Nevada Wyoming	1 9 5	
All State & Local Taxes	10 (43)	Montana	46	Arizona California Colorado Nevada New Mexico Oregon Utah Washington Wyoming	37 12 26 22 38 33 42 19 5	

Note: A rank of 1 = highest effective rate.

Effective Tax Rate as Percent of 2004 Total Personal Income							
Tax Category	Idaho	11 Western			Nationwide		
		High	Median	Low	High	Median	Low
Property Tax	2.79%	3.78%	2.79	1.63%	5.18%	2.95%	1.29%
		WY	ID	NM	ME	PA	AL
Sales Tax	2.67%	4.38%	2.97%	0%	4.44%	2.48%	0%
		WA	NV	MT OR	HI	DC	DE MT NH OR
Individual Income Tax	2.33%	3.86%	1.99%	0%	4.04%	2.22%	0%
		OR	CO	NV WA WY	NY	WV	FL NV SD TX WA WY AK
Corporate Income Tax	0.27%	0.53%	0.26%	0%	1.47%	0.27%	0%
		CA	MT	NV WA WY	AK	NM	NV TX WA WY
*Motor Vehicle Tax	0.85%	1.30%	0.65%	0.42%	1.30%	0.64%	0.17%
		MT	UT	CA	MT	OH	DC
Total State & Local Taxes	9.78%	12.42%	9.59%	8.49%	13.52%	9.81%	8.15%
		WY	WA	CO	DC	DE	AL

*Includes motor fuels.

Idaho's Fiscal Year 2004 Total Per Capita Taxes (\$)							
Tax Category	Idaho	11 Western			Nationwide		
		High	Median	Low	High	Median	Low
Property Tax	\$ 777	\$1,352	\$ 963	\$ 441	\$2,099	\$ 981	\$ 367
		WY	CA	NM	NJ	OH	AL
Sales Tax	\$ 743	\$ 1,577	\$ 957	\$ 0	\$ 1,577	\$ 790	\$ 0
		WA	CA	MT OR	WA	OK	DE MT NH OR
Individual Income Tax	\$ 651	\$ 1,217	\$ 651	\$ 0	\$ 1,894	\$ 692	\$ 0
		OR	ID	NV WA WY	DC	VT	FL NV SD TX WA WY AK
Corporate Income Tax	\$ 74	\$ 193	\$ 73	\$ 0	\$ 516	\$ 85	\$ 0
		CA	NM	NV WA WY	AK	ME	NV TX WA WY
*Motor Vehicle Tax	\$ 237	\$ 373	\$ 208	\$ 145	\$ 373	\$ 204	\$ 70
		MT	WA	AZ	MT	NC	NY
Total State & Local Taxes	\$2,728	\$ 4,437	\$ 2,917	\$ 2,623	\$ 7,154	\$ 3,169	\$ 2,328
		WY	OR	MT	DC	CO	AL

*Includes motor fuels.

APPENDIX

CHART I: FY 2004 PROPERTY TAX BURDEN - BASED ON TOTAL PERSONAL INCOME

5/31/06

State	Personal Income FY 2004 \$ Million	State & Local FY-04 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	10,001,225	318,242.5			3.18%		
Alabama	129,257	1,661.9	4,113.0	2,451.2	1.29%	40.4%	51
Alaska	23,035	859.1	733.0	(126.1)	3.73%	117.2%	12
Arizona	171,935	4,868.0	5,471.0	603.0	2.83%	89.0%	30
Arkansas	72,912	1,100.9	2,320.1	1,219.2	1.51%	47.5%	49
California	1,300,563	34,499.3	41,384.4	6,885.1	2.65%	83.4%	34
Colorado	171,655	4,722.3	5,462.1	739.8	2.75%	86.5%	32
Connecticut	163,606	6,801.7	5,206.0	(1,595.7)	4.16%	130.7%	7
Delaware	30,533	453.2	971.6	518.4	1.48%	46.6%	50
Dist. of Col.	29,319	1,028.0	932.9	(95.0)	3.51%	110.2%	17
Florida	569,006	18,500.3	18,106.0	(394.3)	3.25%	102.2%	20
Georgia	274,075	7,844.8	8,721.2	876.3	2.86%	90.0%	28
Hawaii	42,756	720.8	1,360.5	639.7	1.69%	53.0%	46
Idaho	38,905	1,084.5	1,238.0	153.5	2.79%	87.6%	31
Illinois	450,380	17,888.8	14,331.3	(3,557.6)	3.97%	124.8%	9
Indiana	192,000	6,073.5	6,109.5	36.0	3.16%	99.4%	21
Iowa	93,798	3,188.9	2,984.7	(204.2)	3.40%	106.8%	19
Kansas	87,716	3,246.6	2,791.1	(455.5)	3.70%	116.3%	13
Kentucky	116,027	2,136.5	3,692.0	1,555.6	1.84%	57.9%	44
Louisiana	126,342	2,263.2	4,020.2	1,757.0	1.79%	56.3%	45
Maine	40,524	2,099.4	1,289.5	(809.9)	5.18%	162.8%	1
Maryland	227,380	6,018.6	7,235.3	1,216.7	2.65%	83.2%	35
Massachusetts	277,148	9,814.3	8,818.9	(995.4)	3.54%	111.3%	16
Michigan	329,605	11,978.7	10,488.1	(1,490.5)	3.63%	114.2%	14
Minnesota	188,690	4,920.2	6,004.2	1,084.0	2.61%	81.9%	36
Mississippi	72,935	1,859.8	2,320.8	461.1	2.55%	80.1%	38
Missouri	180,425	4,304.4	5,741.2	1,436.8	2.39%	75.0%	40
Montana	26,516	958.8	843.7	(115.0)	3.62%	113.6%	15
Nebraska	57,877	2,007.1	1,841.7	(165.5)	3.47%	109.0%	18
Nevada	83,106	2,147.3	2,644.4	497.2	2.58%	81.2%	37
New Hampshire	49,098	2,519.7	1,562.3	(957.4)	5.13%	161.3%	2
New Jersey	372,666	18,229.3	11,858.4	(6,370.9)	4.89%	153.7%	3
New Mexico	51,564	840.1	1,640.8	800.7	1.63%	51.2%	47
New York	761,319	32,333.6	24,225.4	(8,108.1)	4.25%	133.5%	6
North Carolina	258,735	6,093.2	8,233.0	2,139.9	2.35%	74.0%	41
North Dakota	19,440	584.6	618.6	33.9	3.01%	94.5%	25
Ohio	365,322	11,232.8	11,624.7	391.8	3.07%	96.6%	23
Oklahoma	101,139	1,637.5	3,218.3	1,580.8	1.62%	50.9%	48
Oregon	113,196	3,459.4	3,601.9	142.6	3.06%	96.0%	24
Pennsylvania	424,501	12,518.2	13,507.8	989.6	2.95%	92.7%	26
Rhode Island	38,002	1,759.1	1,209.2	(549.9)	4.63%	145.5%	5
South Carolina	117,621	3,704.4	3,742.7	38.3	3.15%	99.0%	22
South Dakota	23,915	705.2	761.0	55.8	2.95%	92.7%	27
Tennessee	181,083	3,585.4	5,762.1	2,176.7	1.98%	62.2%	43
Texas	716,067	28,176.3	22,785.5	(5,390.8)	3.93%	123.7%	10
Utah	66,739	1,669.0	2,123.7	454.7	2.50%	78.6%	39
Vermont	20,284	950.5	645.4	(305.0)	4.69%	147.3%	4
Virginia	281,027	7,715.2	8,942.4	1,227.1	2.75%	86.3%	33
Washington	223,294	6,386.3	7,105.3	719.0	2.86%	89.9%	29
West Virginia	48,172	979.0	1,532.8	553.8	2.03%	63.9%	42
Wisconsin	181,940	7,429.0	5,789.4	(1,639.6)	4.08%	128.3%	8
Wyoming	18,079	684.0	575.3	(108.7)	3.78%	118.9%	11

CHART II: FY 2004 SALES TAX BURDEN - BASED ON TOTAL PERSONAL INCOME

05/31/06

State	Personal Income FY 2004 \$ Million	State & Local FY-04 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	10,001,225	244,891.3			2.45%		
Alabama	129,257	3,211.5	3,165.0	(46.5)	2.48%	101.5%	24
Alaska	23,035	148.5	564.0	415.5	0.64%	26.3%	47
Arizona	171,935	6,376.4	4,210.0	(2,166.4)	3.71%	151.5%	7
Arkansas	72,912	2,831.6	1,785.3	(1,046.3)	3.88%	158.6%	5
California	1,300,563	34,283.3	31,845.8	(2,437.5)	2.64%	107.7%	19
Colorado	171,655	4,165.5	4,203.2	37.7	2.43%	99.1%	27
Connecticut	163,606	3,127.2	4,006.1	878.9	1.91%	78.1%	39
Delaware	30,533	0.0	747.6	747.6	0.00%	0.0%	48
Dist. of Col.	29,319	725.8	717.9	(7.9)	2.48%	101.1%	26
Florida	569,006	17,996.6	13,932.7	(4,063.9)	3.16%	129.2%	11
Georgia	274,075	7,100.7	6,711.0	(389.6)	2.59%	105.8%	20
Hawaii	42,756	1,900.4	1,046.9	(853.4)	4.44%	181.5%	1
Idaho	38,905	1,036.9	952.6	(84.3)	2.67%	108.8%	18
Illinois	450,380	7,901.6	11,028.1	3,126.5	1.75%	71.6%	41
Indiana	192,000	4,759.4	4,701.3	(58.1)	2.48%	101.2%	25
Iowa	93,798	2,035.3	2,296.8	261.4	2.17%	88.6%	35
Kansas	87,716	2,482.7	2,147.8	(334.9)	2.83%	115.6%	15
Kentucky	116,027	2,477.7	2,841.1	363.3	2.14%	87.2%	36
Louisiana	126,342	5,329.8	3,093.6	(2,236.2)	4.22%	172.3%	3
Maine	40,524	917.2	992.3	75.0	2.26%	92.4%	32
Maryland	227,380	2,707.1	5,567.7	2,860.5	1.19%	48.6%	46
Massachusetts	277,148	3,743.2	6,786.3	3,043.1	1.35%	55.2%	44
Michigan	329,605	7,894.5	8,070.7	176.3	2.40%	97.8%	29
Minnesota	188,690	4,130.0	4,620.3	490.3	2.19%	89.4%	34
Mississippi	72,935	2,483.7	1,785.9	(697.8)	3.41%	139.1%	8
Missouri	180,425	4,648.2	4,417.9	(230.3)	2.58%	105.2%	21
Montana	26,516	0.0	649.3	649.3	0.00%	0.0%	49
Nebraska	57,877	1,760.2	1,417.2	(343.0)	3.04%	124.2%	12
Nevada	83,106	2,467.7	2,034.9	(432.8)	2.97%	121.3%	14
New Hampshire	49,098	0.0	1,202.2	1,202.2	0.00%	0.0%	50
New Jersey	372,666	6,261.7	9,125.1	2,863.4	1.68%	68.6%	42
New Mexico	51,564	1,955.3	1,262.6	(692.7)	3.79%	154.9%	6
New York	761,319	19,370.4	18,641.8	(728.7)	2.54%	103.9%	22
North Carolina	258,735	5,879.2	6,335.4	456.2	2.27%	92.8%	31
North Dakota	19,440	430.8	476.0	45.2	2.22%	90.5%	33
Ohio	365,322	9,257.5	8,945.3	(312.2)	2.53%	103.5%	23
Oklahoma	101,139	2,782.4	2,476.5	(305.9)	2.75%	112.4%	16
Oregon	113,196	0.0	2,771.7	2,771.7	0.00%	0.0%	51
Pennsylvania	424,501	7,960.4	10,394.4	2,434.0	1.88%	76.6%	40
Rhode Island	38,002	804.6	930.5	125.9	2.12%	86.5%	38
South Carolina	117,621	2,842.8	2,880.1	37.3	2.42%	98.7%	28
South Dakota	23,915	787.3	585.6	(201.7)	3.29%	134.4%	10
Tennessee	181,083	7,078.6	4,434.0	(2,644.6)	3.91%	159.6%	4
Texas	716,067	19,152.3	17,533.7	(1,618.6)	2.67%	109.2%	17
Utah	66,739	1,994.0	1,634.2	(359.9)	2.99%	122.0%	13
Vermont	20,284	259.2	496.7	237.5	1.28%	52.2%	45
Virginia	281,027	3,877.6	6,881.3	3,003.6	1.38%	56.4%	43
Washington	223,294	9,788.3	5,467.6	(4,320.7)	4.38%	179.0%	2
West Virginia	48,172	1,021.4	1,179.5	158.2	2.12%	86.6%	37
Wisconsin	181,940	4,139.1	4,455.0	315.9	2.27%	92.9%	30
Wyoming	18,079	605.6	442.7	(162.9)	3.35%	136.8%	9

**CHART III: FY 2004, INDIVIDUAL INCOME TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

06/01/06 State	Personal Income FY 2004 \$ Million	State & Local FY-04 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	10,001,225	215,214.7			2.15%		
Alabama	129,257	2,344.3	2,781.5	437.2	1.81%	84.3%	37
Alaska	23,035	0.0	495.7	495.7	0.00%	0.0%	51
Arizona	171,935	2,315.9	3,699.8	1,384.0	1.35%	62.6%	41
Arkansas	72,912	1,688.2	1,569.0	(119.2)	2.32%	107.6%	22
California	1,300,563	36,399.0	27,986.6	(8,412.4)	2.80%	130.1%	12
Colorado	171,655	3,413.9	3,693.8	279.9	1.99%	92.4%	33
Connecticut	163,606	4,319.5	3,520.6	(798.9)	2.64%	122.7%	16
Delaware	30,533	828.0	657.0	(170.9)	2.71%	126.0%	14
Dist. of Col.	29,319	1,049.4	630.9	(418.5)	3.58%	166.3%	4
Florida	569,006	0.0	12,244.3	12,244.3	0.00%	0.0%	50
Georgia	274,075	6,830.5	5,897.8	(932.7)	2.49%	115.8%	18
Hawaii	42,756	1,169.2	920.1	(249.1)	2.73%	127.1%	13
Idaho	38,905	907.8	837.2	(70.6)	2.33%	108.4%	21
Illinois	450,380	7,218.4	9,691.7	2,473.2	1.60%	74.5%	39
Indiana	192,000	4,231.7	4,131.6	(100.1)	2.20%	102.4%	27
Iowa	93,798	2,010.6	2,018.4	7.8	2.14%	99.6%	30
Kansas	87,716	1,915.5	1,887.5	(28.0)	2.18%	101.5%	28
Kentucky	116,027	3,629.4	2,496.8	(1,132.6)	3.13%	145.4%	7
Louisiana	126,342	2,192.0	2,718.7	526.7	1.74%	80.6%	38
Maine	40,524	1,160.4	872.0	(288.4)	2.86%	133.1%	11
Maryland	227,380	8,286.6	4,893.0	(3,393.6)	3.64%	169.4%	3
Massachusetts	277,148	8,830.3	5,963.9	(2,866.4)	3.19%	148.1%	6
Michigan	329,605	6,362.0	7,092.7	730.7	1.93%	89.7%	36
Minnesota	188,690	5,709.6	4,060.4	(1,649.2)	3.03%	140.6%	8
Mississippi	72,935	1,061.7	1,569.5	507.8	1.46%	67.6%	40
Missouri	180,425	4,033.5	3,882.5	(151.0)	2.24%	103.9%	25
Montana	26,516	605.6	570.6	(35.0)	2.28%	106.1%	24
Nebraska	57,877	1,242.6	1,245.4	2.8	2.15%	99.8%	29
Nevada	83,106	0.0	1,788.3	1,788.3	0.00%	0.0%	49
New Hampshire	49,098	54.8	1,056.5	1,001.8	0.11%	5.2%	43
New Jersey	372,666	7,400.7	8,019.3	618.6	1.99%	92.3%	34
New Mexico	51,564	1,007.2	1,109.6	102.4	1.95%	90.8%	35
New York	761,319	30,745.0	16,382.7	(14,362.3)	4.04%	187.7%	1
North Carolina	258,735	7,511.0	5,567.7	(1,943.3)	2.90%	134.9%	9
North Dakota	19,440	214.0	418.3	204.3	1.10%	51.2%	42
Ohio	365,322	12,183.4	7,861.3	(4,322.1)	3.33%	155.0%	5
Oklahoma	101,139	2,319.1	2,176.4	(142.7)	2.29%	106.6%	23
Oregon	113,196	4,370.9	2,435.9	(1,935.0)	3.86%	179.4%	2
Pennsylvania	424,501	10,311.1	9,134.8	(1,176.3)	2.43%	112.9%	19
Rhode Island	38,002	899.9	817.7	(82.2)	2.37%	110.1%	20
South Carolina	117,621	2,438.7	2,531.1	92.3	2.07%	96.4%	32
South Dakota	23,915	0.0	514.6	514.6	0.00%	0.0%	48
Tennessee	181,083	140.0	3,896.7	3,756.7	0.08%	3.6%	44
Texas	716,067	0.0	15,408.9	15,408.9	0.00%	0.0%	47
Utah	66,739	1,692.0	1,436.1	(255.9)	2.54%	117.8%	17
Vermont	20,284	429.8	436.5	6.7	2.12%	98.5%	31
Virginia	281,027	7,422.1	6,047.4	(1,374.7)	2.64%	122.7%	15
Washington	223,294	0.0	4,805.0	4,805.0	0.00%	0.0%	46
West Virginia	48,172	1,068.2	1,036.6	(31.6)	2.22%	103.1%	26
Wisconsin	181,940	5,251.2	3,915.1	(1,336.0)	2.89%	134.1%	10
Wyoming	18,079	0.0	389.0	389.0	0.00%	0.0%	45

**CHART IV: FY 2004 CORPORATE INCOME TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

05/31/06 State	Personal Income FY 2004 \$ Million	State & Local FY-04 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	10,001,225	33,715.8			0.34%		
Alabama	129,257	292.1	435.7	143.7	0.23%	67.0%	34
Alaska	23,035	339.6	77.7	(261.9)	1.47%	437.3%	1
Arizona	171,935	525.7	579.6	54.0	0.31%	90.7%	20
Arkansas	72,912	181.8	245.8	64.0	0.25%	74.0%	32
California	1,300,563	6,925.9	4,384.4	(2,541.5)	0.53%	158.0%	7
Colorado	171,655	239.6	578.7	339.1	0.14%	41.4%	43
Connecticut	163,606	379.8	551.5	171.7	0.23%	68.9%	33
Delaware	30,533	217.8	102.9	(114.8)	0.71%	211.6%	3
Dist. of Col.	29,319	168.4	98.8	(69.5)	0.57%	170.3%	5
Florida	569,006	1,441.3	1,918.2	476.9	0.25%	75.1%	30
Georgia	274,075	494.7	924.0	429.3	0.18%	53.5%	40
Hawaii	42,756	58.1	144.1	86.0	0.14%	40.3%	44
Idaho	38,905	103.8	131.2	27.4	0.27%	79.1%	27
Illinois	450,380	1,278.5	1,518.3	239.8	0.28%	84.2%	23
Indiana	192,000	644.8	647.3	2.5	0.34%	99.6%	15
Iowa	93,798	89.8	316.2	226.4	0.10%	28.4%	47
Kansas	87,716	166.6	295.7	129.1	0.19%	56.3%	37
Kentucky	116,027	381.5	391.1	9.6	0.33%	97.5%	17
Louisiana	126,342	236.7	425.9	189.2	0.19%	55.6%	38
Maine	40,524	111.6	136.6	25.0	0.28%	81.7%	25
Maryland	227,380	569.7	766.5	196.8	0.25%	74.3%	31
Massachusetts	277,148	1,301.1	934.3	(366.8)	0.47%	139.3%	9
Michigan	329,605	1,841.0	1,111.2	(729.9)	0.56%	165.7%	6
Minnesota	188,690	637.2	636.1	(1.1)	0.34%	100.2%	14
Mississippi	72,935	243.8	245.9	2.0	0.33%	99.2%	16
Missouri	180,425	224.4	608.2	383.9	0.12%	36.9%	46
Montana	26,516	67.7	89.4	21.7	0.26%	75.8%	29
Nebraska	57,877	167.4	195.1	27.7	0.29%	85.8%	22
Nevada	83,106	0.0	280.2	280.2	0.00%	0.0%	51
New Hampshire	49,098	407.6	165.5	(242.1)	0.83%	246.3%	2
New Jersey	372,666	1,897.0	1,256.3	(640.7)	0.51%	151.0%	8
New Mexico	51,564	138.2	173.8	35.6	0.27%	79.5%	26
New York	761,319	5,362.9	2,566.5	(2,796.4)	0.70%	209.0%	4
North Carolina	258,735	837.1	872.2	35.2	0.32%	96.0%	18
North Dakota	19,440	49.8	65.5	15.7	0.26%	76.0%	28
Ohio	365,322	1,060.6	1,231.6	171.0	0.29%	86.1%	21
Oklahoma	101,139	133.3	341.0	207.6	0.13%	39.1%	45
Oregon	113,196	320.1	381.6	61.5	0.28%	83.9%	24
Pennsylvania	424,501	1,678.0	1,431.1	(246.9)	0.40%	117.3%	10
Rhode Island	38,002	69.5	128.1	58.6	0.18%	54.2%	39
South Carolina	117,621	196.5	396.5	200.0	0.17%	49.6%	41
South Dakota	23,915	47.1	80.6	33.5	0.20%	58.4%	36
Tennessee	181,083	694.8	610.5	(84.3)	0.38%	113.8%	11
Texas	716,067	0.0	2,414.0	2,414.0	0.00%	0.0%	50
Utah	66,739	145.0	225.0	80.0	0.22%	64.5%	35
Vermont	20,284	62.2	68.4	6.2	0.31%	91.0%	19
Virginia	281,027	422.1	947.4	525.3	0.15%	44.6%	42
Washington	223,294	0.0	752.8	752.8	0.00%	0.0%	49
West Virginia	48,172	181.5	162.4	(19.1)	0.38%	111.8%	12
Wisconsin	181,940	682.0	613.4	(68.6)	0.37%	111.2%	13
Wyoming	18,079	0.0	60.9	60.9	0.00%	0.0%	48

**CHART V: FY 2004 COMBINED CORPORATE & INDIVIDUAL INCOME TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

05/31/06 State	Personal Income FY 2004 \$ Million	State & Local FY-04 Combined IIT & CIT Tax Revenue \$ Millio	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	10,001,225	248,930.5			2.49%		
Alabama	129,257	2,636.3	3,217.2	580.9	2.04%	81.9%	37
Alaska	23,035	339.6	573.3	233.8	1.47%	59.2%	42
Arizona	171,935	2,841.5	4,279.4	1,437.9	1.65%	66.4%	41
Arkansas	72,912	1,870.0	1,814.8	(55.2)	2.56%	103.0%	22
California	1,300,563	43,324.9	32,371.0	(10,953.9)	3.33%	133.8%	10
Colorado	171,655	3,653.5	4,272.5	619.0	2.13%	85.5%	36
Connecticut	163,606	4,699.4	4,072.1	(627.2)	2.87%	115.4%	14
Delaware	30,533	1,045.8	760.0	(285.8)	3.42%	137.6%	8
Dist. of Col.	29,319	1,217.8	729.7	(488.0)	4.15%	166.9%	2
Florida	569,006	1,441.3	14,162.5	12,721.2	0.25%	10.2%	46
Georgia	274,075	7,325.2	6,821.7	(503.5)	2.67%	107.4%	19
Hawaii	42,756	1,227.3	1,064.2	(163.1)	2.87%	115.3%	15
Idaho	38,905	1,011.6	968.3	(43.2)	2.60%	104.5%	20
Illinois	450,380	8,497.0	11,210.0	2,713.0	1.89%	75.8%	39
Indiana	192,000	4,876.5	4,778.9	(97.6)	2.54%	102.0%	24
Iowa	93,798	2,100.4	2,334.6	234.2	2.24%	90.0%	34
Kansas	87,716	2,082.1	2,183.2	101.1	2.37%	95.4%	31
Kentucky	116,027	4,010.9	2,887.9	(1,123.0)	3.46%	138.9%	7
Louisiana	126,342	2,428.8	3,144.7	715.9	1.92%	77.2%	38
Maine	40,524	1,272.0	1,008.6	(263.4)	3.14%	126.1%	13
Maryland	227,380	8,856.3	5,659.5	(3,196.8)	3.89%	156.5%	4
Massachusetts	277,148	10,131.4	6,898.2	(3,233.2)	3.66%	146.9%	5
Michigan	329,605	8,203.0	8,203.9	0.9	2.49%	100.0%	27
Minnesota	188,690	6,346.8	4,696.5	(1,650.3)	3.36%	135.1%	9
Mississippi	72,935	1,305.6	1,815.4	509.8	1.79%	71.9%	40
Missouri	180,425	4,257.9	4,490.8	232.9	2.36%	94.8%	32
Montana	26,516	673.3	660.0	(13.3)	2.54%	102.0%	25
Nebraska	57,877	1,410.0	1,440.6	30.5	2.44%	97.9%	28
Nevada	83,106	0.0	2,068.5	2,068.5	0.00%	0.0%	51
New Hampshire	49,098	462.4	1,222.0	759.7	0.94%	37.8%	44
New Jersey	372,666	9,297.7	9,275.6	(22.1)	2.49%	100.2%	26
New Mexico	51,564	1,145.4	1,283.4	138.0	2.22%	89.2%	35
New York	761,319	36,107.9	18,949.2	(17,158.7)	4.74%	190.6%	1
North Carolina	258,735	8,348.1	6,439.9	(1,908.2)	3.23%	129.6%	12
North Dakota	19,440	263.8	483.8	220.1	1.36%	54.5%	43
Ohio	365,322	13,244.0	9,092.9	(4,151.1)	3.63%	145.7%	6
Oklahoma	101,139	2,452.4	2,517.3	64.9	2.42%	97.4%	30
Oregon	113,196	4,690.9	2,817.5	(1,873.5)	4.14%	166.5%	3
Pennsylvania	424,501	11,989.1	10,565.8	(1,423.3)	2.82%	113.5%	16
Rhode Island	38,002	969.4	945.9	(23.6)	2.55%	102.5%	23
South Carolina	117,621	2,635.2	2,927.6	292.4	2.24%	90.0%	33
South Dakota	23,915	47.1	595.2	548.1	0.20%	7.9%	47
Tennessee	181,083	834.8	4,507.2	3,672.4	0.46%	18.5%	45
Texas	716,067	0.0	17,822.9	17,822.9	0.00%	0.0%	50
Utah	66,739	1,837.0	1,661.1	(175.9)	2.75%	110.6%	18
Vermont	20,284	492.0	504.9	12.8	2.43%	97.5%	29
Virginia	281,027	7,844.2	6,994.7	(849.4)	2.79%	112.1%	17
Washington	223,294	0.0	5,557.8	5,557.8	0.00%	0.0%	49
West Virginia	48,172	1,249.7	1,199.0	(50.7)	2.59%	104.2%	21
Wisconsin	181,940	5,933.2	4,528.5	(1,404.7)	3.26%	131.0%	11
Wyoming	18,079	0.0	450.0	450.0	0.00%	0.0%	48

**CHART VI: FY 2004, MOTOR FUELS & LICENSE TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

05/31/06 State	Personal Income FY 2004 \$ Million	State & Local FY-04 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	10,001,225	53,652.6			0.54%		
Alabama	129,257	781.1	693.4	(87.7)	0.60%	112.6%	30
Alaska	23,035	99.1	123.6	24.5	0.43%	80.2%	44
Arizona	171,935	834.1	922.4	88.2	0.49%	90.4%	39
Arkansas	72,912	563.0	391.1	(171.8)	0.77%	143.9%	10
California	1,300,563	5,479.9	6,977.0	1,497.1	0.42%	78.5%	45
Colorado	171,655	823.5	920.9	97.4	0.48%	89.4%	40
Connecticut	163,606	654.2	877.7	223.5	0.40%	74.5%	46
Delaware	30,533	146.0	163.8	17.8	0.48%	89.2%	41
Dist. of Col.	29,319	50.7	157.3	106.6	0.17%	32.3%	51
Florida	569,006	3,822.9	3,052.5	(770.4)	0.67%	125.2%	21
Georgia	274,075	1,036.2	1,470.3	434.1	0.38%	70.5%	47
Hawaii	42,756	319.2	229.4	(89.8)	0.75%	139.2%	11
Idaho	38,905	330.4	208.7	(121.7)	0.85%	158.3%	5
Illinois	450,380	3,086.4	2,416.1	(670.3)	0.69%	127.7%	18
Indiana	192,000	979.7	1,030.0	50.3	0.51%	95.1%	36
Iowa	93,798	822.6	503.2	(319.4)	0.88%	163.5%	4
Kansas	87,716	598.9	470.6	(128.3)	0.68%	127.3%	19
Kentucky	116,027	684.5	622.4	(62.1)	0.59%	110.0%	31
Louisiana	126,342	678.2	677.8	(0.5)	0.54%	100.1%	35
Maine	40,524	333.4	217.4	(116.0)	0.82%	153.3%	6
Maryland	227,380	1,065.0	1,219.8	154.8	0.47%	87.3%	42
Massachusetts	277,148	976.9	1,486.8	509.9	0.35%	65.7%	48
Michigan	329,605	2,147.9	1,768.2	(379.8)	0.65%	121.5%	23
Minnesota	188,690	1,169.4	1,012.2	(157.2)	0.62%	115.5%	28
Mississippi	72,935	587.1	391.3	(195.8)	0.80%	150.0%	8
Missouri	180,425	993.3	967.9	(25.4)	0.55%	102.6%	33
Montana	26,516	345.6	142.2	(203.4)	1.30%	243.0%	1
Nebraska	57,877	415.9	310.5	(105.4)	0.72%	134.0%	15
Nevada	83,106	580.1	445.8	(134.3)	0.70%	130.1%	16
New Hampshire	49,098	214.3	263.4	49.0	0.44%	81.4%	43
New Jersey	372,666	945.6	1,999.2	1,053.6	0.25%	47.3%	49
New Mexico	51,564	334.4	276.6	(57.8)	0.65%	120.9%	25
New York	761,319	1,352.9	4,084.2	2,731.3	0.18%	33.1%	50
North Carolina	258,735	1,740.0	1,388.0	(352.0)	0.67%	125.4%	20
North Dakota	19,440	173.5	104.3	(69.2)	0.89%	166.3%	3
Ohio	365,322	2,354.8	1,959.8	(395.0)	0.64%	120.2%	26
Oklahoma	101,139	969.2	542.6	(426.6)	0.96%	178.6%	2
Oregon	113,196	833.7	607.3	(226.5)	0.74%	137.3%	13
Pennsylvania	424,501	2,577.6	2,277.3	(300.4)	0.61%	113.2%	29
Rhode Island	38,002	190.4	203.9	13.5	0.50%	93.4%	37
South Carolina	117,621	640.3	631.0	(9.3)	0.54%	101.5%	34
South Dakota	23,915	191.9	128.3	(63.6)	0.80%	149.6%	9
Tennessee	181,083	1,203.3	971.4	(231.9)	0.66%	123.9%	22
Texas	716,067	4,462.2	3,841.4	(620.8)	0.62%	116.2%	27
Utah	66,739	434.7	358.0	(76.7)	0.65%	121.4%	24
Vermont	20,284	148.6	108.8	(39.7)	0.73%	136.5%	14
Virginia	281,027	1,395.5	1,507.6	112.1	0.50%	92.6%	38
Washington	223,294	1,290.7	1,197.9	(92.8)	0.58%	107.7%	32
West Virginia	48,172	393.2	258.4	(134.7)	0.82%	152.1%	7
Wisconsin	181,940	1,266.7	976.0	(290.7)	0.70%	129.8%	17
Wyoming	18,079	133.5	97.0	(36.6)	0.74%	137.7%	12

**CHART VII: FY 2004 OVERALL TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

05/31/06 State	Personal Income FY 2004 \$ Million	State & Local FY-04 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	10,001,225	1,010,277.3			10.10%		
Alabama	129,257	10,535.4	13,057.0	2,521.6	8.15%	80.7%	51
Alaska	23,035	2,375.6	2,326.8	(48.8)	10.31%	102.1%	16
Arizona	171,935	16,481.2	17,368.0	886.9	9.59%	94.9%	36
Arkansas	72,912	6,973.2	7,365.3	392.1	9.56%	94.7%	37
California	1,300,563	133,893.6	131,376.8	(2,516.8)	10.30%	101.9%	18
Colorado	171,655	14,581.6	17,339.8	2,758.2	8.49%	84.1%	47
Connecticut	163,606	17,220.1	16,526.7	(693.4)	10.53%	104.2%	14
Delaware	30,533	2,994.3	3,084.3	90.0	9.81%	97.1%	26
Dist. of Col.	29,319	3,963.5	2,961.7	(1,001.9)	13.52%	133.8%	1
Florida	569,006	53,789.5	57,478.3	3,688.8	9.45%	93.6%	39
Georgia	274,075	25,654.8	27,685.8	2,031.0	9.36%	92.7%	40
Hawaii	42,756	4,812.1	4,319.0	(493.0)	11.25%	111.4%	6
Idaho	38,905	3,805.8	3,930.0	124.2	9.78%	96.8%	27
Illinois	450,380	45,190.7	45,495.3	304.6	10.03%	99.3%	22
Indiana	192,000	18,675.0	19,394.9	719.9	9.73%	96.3%	30
Iowa	93,798	9,018.7	9,475.1	456.3	9.62%	95.2%	33
Kansas	87,716	9,242.0	8,860.6	(381.3)	10.54%	104.3%	13
Kentucky	116,027	11,460.5	11,720.5	260.0	9.88%	97.8%	24
Louisiana	126,342	13,065.4	12,762.5	(302.9)	10.34%	102.4%	15
Maine	40,524	4,982.5	4,093.5	(889.0)	12.30%	121.7%	4
Maryland	227,380	22,331.1	22,968.9	637.8	9.82%	97.2%	25
Massachusetts	277,148	27,015.1	27,996.2	981.1	9.75%	96.5%	29
Michigan	329,605	33,478.2	33,295.1	(183.1)	10.16%	100.5%	20
Minnesota	188,690	19,423.6	19,060.6	(363.1)	10.29%	101.9%	19
Mississippi	72,935	7,088.7	7,367.6	278.9	9.72%	96.2%	31
Missouri	180,425	16,255.4	18,225.7	1,970.3	9.01%	89.2%	45
Montana	26,516	2,431.3	2,678.5	247.1	9.17%	90.8%	43
Nebraska	57,877	6,307.9	5,846.5	(461.4)	10.90%	107.9%	9
Nevada	83,106	7,971.6	8,394.9	423.3	9.59%	95.0%	35
New Hampshire	49,098	4,069.7	4,959.7	890.0	8.29%	82.1%	49
New Jersey	372,666	39,558.3	37,645.0	(1,913.3)	10.61%	105.1%	11
New Mexico	51,564	5,444.2	5,208.8	(235.4)	10.56%	104.5%	12
New York	761,319	101,426.3	76,904.9	(24,521.4)	13.32%	131.9%	2
North Carolina	258,735	25,012.5	26,136.2	1,123.7	9.67%	95.7%	32
North Dakota	19,440	1,901.0	1,963.7	62.6	9.78%	96.8%	28
Ohio	365,322	39,151.2	36,903.1	(2,248.1)	10.72%	106.1%	10
Oklahoma	101,139	9,434.9	10,216.6	781.6	9.33%	92.3%	41
Oregon	113,196	10,474.2	11,434.6	960.3	9.25%	91.6%	42
Pennsylvania	424,501	42,717.9	42,881.1	163.3	10.06%	99.6%	21
Rhode Island	38,002	4,202.3	3,838.7	(363.5)	11.06%	109.5%	8
South Carolina	117,621	11,176.6	11,881.5	704.9	9.50%	94.1%	38
South Dakota	23,915	2,015.9	2,415.8	399.9	8.43%	83.4%	48
Tennessee	181,083	14,946.6	18,292.2	3,345.5	8.25%	81.7%	50
Texas	716,067	64,738.8	72,333.8	7,595.0	9.04%	89.5%	44
Utah	66,739	6,621.2	6,741.6	120.4	9.92%	98.2%	23
Vermont	20,284	2,286.2	2,048.9	(237.2)	11.27%	111.6%	5
Virginia	281,027	25,002.3	28,388.0	3,385.7	8.90%	88.1%	46
Washington	223,294	21,424.9	22,556.1	1,131.2	9.59%	95.0%	34
West Virginia	48,172	4,967.5	4,866.1	(101.4)	10.31%	102.1%	17
Wisconsin	181,940	20,441.0	18,378.8	(2,062.2)	11.24%	111.2%	7
Wyoming	18,079	2,245.3	1,826.3	(419.0)	12.42%	122.9%	3

CHART VIII: FY 2004 PER CAPITA PROPERTY TAX BURDEN					
06/01/06	July 1, 2004	Property	Per Capita	Tax Effort:	Rank:
State	Population	Tax	Tax	Per Capita	Based on
	in	Revenue	Capacity	Tax Capacity	Tax
	Millions	\$ Million	(\$)	Index	Effort
United States	293.103	318,242.5			
Alabama	4.525	1,661.9	4,913.11	33.8%	51
Alaska	0.658	859.1	714.44	120.2%	13
Arizona	5.740	4,868.0	6,232.32	78.1%	36
Arkansas	2.750	1,100.9	2,985.87	36.9%	50
California	35.842	34,499.3	38,916.17	88.7%	30
Colorado	4.602	4,722.3	4,996.71	94.5%	24
Connecticut	3.499	6,801.7	3,799.11	179.0%	2
Delaware	0.830	453.2	901.19	50.3%	44
Dist. of Col.	0.554	1,028.0	601.52	170.9%	4
Florida	17.385	18,500.3	18,876.11	98.0%	20
Georgia	8.918	7,844.8	9,682.90	81.0%	35
Hawaii	1.262	720.8	1,370.24	52.6%	43
Idaho	1.395	1,084.5	1,514.65	71.6%	37
Illinois	12.712	17,888.8	13,802.31	129.6%	10
Indiana	6.227	6,073.5	6,761.09	89.8%	27
Iowa	2.953	3,188.9	3,206.28	99.5%	19
Kansas	2.734	3,246.6	2,968.50	109.4%	15
Kentucky	4.142	2,136.5	4,497.26	47.5%	46
Louisiana	4.507	2,263.2	4,893.57	46.2%	47
Maine	1.315	2,099.4	1,427.79	147.0%	7
Maryland	5.561	6,018.6	6,037.97	99.7%	18
Massachusetts	6.407	9,814.3	6,956.53	141.1%	8
Michigan	10.104	11,978.7	10,970.62	109.2%	16
Minnesota	5.097	4,920.2	5,534.17	88.9%	28
Mississippi	2.901	1,859.8	3,149.82	59.0%	41
Missouri	5.760	4,304.4	6,254.04	68.8%	38
Montana	0.927	958.8	1,006.51	95.3%	21
Nebraska	1.748	2,007.1	1,897.93	105.8%	17
Nevada	2.333	2,147.3	2,533.10	84.8%	31
New Hampshire	1.299	2,519.7	1,410.42	178.7%	3
New Jersey	8.685	18,229.3	9,429.91	193.3%	1
New Mexico	1.903	840.1	2,066.22	40.7%	49
New York	19.281	32,333.6	20,934.73	154.4%	5
North Carolina	8.540	6,093.2	9,272.48	65.7%	39
North Dakota	0.636	584.6	690.55	84.7%	32
Ohio	11.450	11,232.8	12,432.07	90.4%	26
Oklahoma	3.524	1,637.5	3,826.25	42.8%	48
Oregon	3.591	3,459.4	3,899.00	88.7%	29
Pennsylvania	12.394	12,518.2	13,457.03	93.0%	25
Rhode Island	1.080	1,759.1	1,172.63	150.0%	6
South Carolina	4.198	3,704.4	4,558.06	81.3%	34
South Dakota	0.771	705.2	837.13	84.2%	33
Tennessee	5.893	3,585.4	6,398.44	56.0%	42
Texas	22.472	28,176.3	24,399.42	115.5%	14
Utah	2.421	1,669.0	2,628.65	63.5%	40
Vermont	0.621	950.5	674.26	141.0%	9
Virginia	7.481	7,715.2	8,122.65	95.0%	22
Washington	6.207	6,386.3	6,739.37	94.8%	23
West Virginia	1.813	979.0	1,968.50	49.7%	45
Wisconsin	5.504	7,429.0	5,976.08	124.3%	12
Wyoming	0.506	684.0	549.40	124.5%	11

CHART IX: FY 2004 PER CAPITA SALES TAX BURDEN

06/01/06 State	July 1, 2004 Population in Millions	Sales Tax Revenue \$ Million	Per Capita Tax Capacity (\$)	Tax Effort: Per Capita Tax Capacity Index	Rank: Based on Tax Effort
United States	293.103	244,891.3			
Alabama	4.525	3,211.5	3,780.70	84.9%	33
Alaska	0.658	148.5	549.77	27.0%	47
Arizona	5.740	6,376.4	4,795.84	133.0%	7
Arkansas	2.750	2,831.6	2,297.66	123.2%	10
California	35.842	34,283.3	29,946.45	114.5%	15
Colorado	4.602	4,165.5	3,845.03	108.3%	17
Connecticut	3.499	3,127.2	2,923.46	107.0%	18
Delaware	0.830	0.0	693.48	0.0%	51
Dist. of Col.	0.554	725.8	462.87	156.8%	3
Florida	17.385	17,996.6	14,525.39	123.9%	9
Georgia	8.918	7,100.7	7,451.10	95.3%	25
Hawaii	1.262	1,900.4	1,054.42	180.2%	2
Idaho	1.395	1,036.9	1,165.54	89.0%	31
Illinois	12.712	7,901.6	10,621.04	74.4%	40
Indiana	6.227	4,759.4	5,202.74	91.5%	28
Iowa	2.953	2,035.3	2,467.27	82.5%	35
Kansas	2.734	2,482.7	2,284.29	108.7%	16
Kentucky	4.142	2,477.7	3,460.69	71.6%	41
Louisiana	4.507	5,329.8	3,765.66	141.5%	6
Maine	1.315	917.2	1,098.70	83.5%	34
Maryland	5.561	2,707.1	4,646.29	58.3%	45
Massachusetts	6.407	3,743.2	5,353.13	69.9%	42
Michigan	10.104	7,894.5	8,442.02	93.5%	27
Minnesota	5.097	4,130.0	4,258.61	97.0%	22
Mississippi	2.901	2,483.7	2,423.82	102.5%	19
Missouri	5.760	4,648.2	4,812.55	96.6%	24
Montana	0.927	0.0	774.52	0.0%	50
Nebraska	1.748	1,760.2	1,460.48	120.5%	13
Nevada	2.333	2,467.7	1,949.25	126.6%	8
New Hampshire	1.299	0.0	1,085.33	0.0%	49
New Jersey	8.685	6,261.7	7,256.43	86.3%	32
New Mexico	1.903	1,955.3	1,589.98	123.0%	11
New York	19.281	19,370.4	16,109.52	120.2%	14
North Carolina	8.540	5,879.2	7,135.28	82.4%	36
North Dakota	0.636	430.8	531.39	81.1%	37
Ohio	11.450	9,257.5	9,566.62	96.8%	23
Oklahoma	3.524	2,782.4	2,944.35	94.5%	26
Oregon	3.591	0.0	3,000.33	0.0%	48
Pennsylvania	12.394	7,960.4	10,355.35	76.9%	39
Rhode Island	1.080	804.6	902.35	89.2%	30
South Carolina	4.198	2,842.8	3,507.48	81.0%	38
South Dakota	0.771	787.3	644.18	122.2%	12
Tennessee	5.893	7,078.6	4,923.68	143.8%	4
Texas	22.472	19,152.3	18,775.65	102.0%	20
Utah	2.421	1,994.0	2,022.78	98.6%	21
Vermont	0.621	259.2	518.85	50.0%	46
Virginia	7.481	3,877.6	6,250.47	62.0%	44
Washington	6.207	9,788.3	5,186.03	188.7%	1
West Virginia	1.813	1,021.4	1,514.78	67.4%	43
Wisconsin	5.504	4,139.1	4,598.66	90.0%	29
Wyoming	0.506	605.6	422.77	143.2%	5

CHART X: FY 2004 PER CAPITA INDIVIDUAL INCOME TAX BURDEN

06/01/06 State	July 1, 2004 Population in Millions	Individual Income Tax Revenue \$ Million	Per Capita Tax Capacity (\$)	Tax Effort: Per Capita Tax Capacity Index	Rank: Based on Tax Effort
United States	293.103	215,214.7			
Alabama	4.525	2,344.3	3,322.54	70.6%	38
Alaska	0.658	0.0	483.15	0.0%	51
Arizona	5.740	2,315.9	4,214.67	54.9%	40
Arkansas	2.750	1,688.2	2,019.22	83.6%	33
California	35.842	36,399.0	26,317.45	138.3%	9
Colorado	4.602	3,413.9	3,379.08	101.0%	21
Connecticut	3.499	4,319.5	2,569.19	168.1%	5
Delaware	0.830	828.0	609.44	135.9%	10
Dist. of Col.	0.554	1,049.4	406.78	258.0%	1
Florida	17.385	0.0	12,765.16	0.0%	50
Georgia	8.918	6,830.5	6,548.16	104.3%	20
Hawaii	1.262	1,169.2	926.64	126.2%	13
Idaho	1.395	907.8	1,024.30	88.6%	31
Illinois	12.712	7,218.4	9,333.95	77.3%	36
Indiana	6.227	4,231.7	4,572.26	92.6%	28
Iowa	2.953	2,010.6	2,168.28	92.7%	27
Kansas	2.734	1,915.5	2,007.47	95.4%	23
Kentucky	4.142	3,629.4	3,041.32	119.3%	16
Louisiana	4.507	2,192.0	3,309.32	66.2%	39
Maine	1.315	1,160.4	965.56	120.2%	14
Maryland	5.561	8,286.6	4,083.24	202.9%	3
Massachusetts	6.407	8,830.3	4,704.42	187.7%	4
Michigan	10.104	6,362.0	7,418.99	85.8%	32
Minnesota	5.097	5,709.6	3,742.54	152.6%	7
Mississippi	2.901	1,061.7	2,130.10	49.8%	41
Missouri	5.760	4,033.5	4,229.35	95.4%	24
Montana	0.927	605.6	680.66	89.0%	30
Nebraska	1.748	1,242.6	1,283.49	96.8%	22
Nevada	2.333	0.0	1,713.04	0.0%	49
New Hampshire	1.299	54.8	953.81	5.7%	43
New Jersey	8.685	7,400.7	6,377.07	116.1%	17
New Mexico	1.903	1,007.2	1,397.30	72.1%	37
New York	19.281	30,745.0	14,157.32	217.2%	2
North Carolina	8.540	7,511.0	6,270.61	119.8%	15
North Dakota	0.636	214.0	466.99	45.8%	42
Ohio	11.450	12,183.4	8,407.31	144.9%	8
Oklahoma	3.524	2,319.1	2,587.54	89.6%	29
Oregon	3.591	4,370.9	2,636.74	165.8%	6
Pennsylvania	12.394	10,311.1	9,100.45	113.3%	19
Rhode Island	1.080	899.9	793.00	113.5%	18
South Carolina	4.198	2,438.7	3,082.44	79.1%	35
South Dakota	0.771	0.0	566.12	0.0%	48
Tennessee	5.893	140.0	4,327.01	3.2%	44
Texas	22.472	0.0	16,500.36	0.0%	47
Utah	2.421	1,692.0	1,777.65	95.2%	25
Vermont	0.621	429.8	455.98	94.3%	26
Virginia	7.481	7,422.1	5,493.02	135.1%	11
Washington	6.207	0.0	4,557.57	0.0%	46
West Virginia	1.813	1,068.2	1,331.22	80.2%	34
Wisconsin	5.504	5,251.2	4,041.38	129.9%	12
Wyoming	0.506	0.0	371.54	0.0%	45

CHART XI: FY 2004 PER CAPITA CORPORATE INCOME TAX BURDEN

05/31/06 State	July 1, 2004 Population in Millions	Corporate Income Tax Revenue \$ Million	Per Capita Tax Capacity (\$)	Tax Effort: Per Capita Tax Capacity Index	Rank: Based on Tax Effort
United States	293.103	33,715.8			
Alabama	4.525	292.1	520.51	56.1%	34
Alaska	0.658	339.6	75.69	448.6%	1
Arizona	5.740	525.7	660.28	79.6%	24
Arkansas	2.750	181.8	316.33	57.5%	33
California	35.842	6,925.9	4,122.92	168.0%	8
Colorado	4.602	239.6	529.37	45.3%	42
Connecticut	3.499	379.8	402.49	94.4%	14
Delaware	0.830	217.8	95.48	228.1%	5
Dist. of Col.	0.554	168.4	63.73	264.2%	3
Florida	17.385	1,441.3	1,999.81	72.1%	28
Georgia	8.918	494.7	1,025.84	48.2%	40
Hawaii	1.262	58.1	145.17	40.0%	44
Idaho	1.395	103.8	160.47	64.7%	30
Illinois	12.712	1,278.5	1,462.27	87.4%	17
Indiana	6.227	644.8	716.30	90.0%	15
Iowa	2.953	89.8	339.69	26.4%	47
Kansas	2.734	166.6	314.49	53.0%	37
Kentucky	4.142	381.5	476.46	80.1%	23
Louisiana	4.507	236.7	518.44	45.7%	41
Maine	1.315	111.6	151.27	73.8%	26
Maryland	5.561	569.7	639.68	89.1%	16
Massachusetts	6.407	1,301.1	737.00	176.5%	7
Michigan	10.104	1,841.0	1,162.27	158.4%	9
Minnesota	5.097	637.2	586.31	108.7%	11
Mississippi	2.901	243.8	333.70	73.1%	27
Missouri	5.760	224.4	662.58	33.9%	45
Montana	0.927	67.7	106.63	63.5%	31
Nebraska	1.748	167.4	201.07	83.3%	21
Nevada	2.333	0.0	268.37	0.0%	51
New Hampshire	1.299	407.6	149.42	272.8%	2
New Jersey	8.685	1,897.0	999.04	189.9%	6
New Mexico	1.903	138.2	218.90	63.1%	32
New York	19.281	5,362.9	2,217.90	241.8%	4
North Carolina	8.540	837.1	982.36	85.2%	20
North Dakota	0.636	49.8	73.16	68.1%	29
Ohio	11.450	1,060.6	1,317.10	80.5%	22
Oklahoma	3.524	133.3	405.37	32.9%	46
Oregon	3.591	320.1	413.07	77.5%	25
Pennsylvania	12.394	1,678.0	1,425.69	117.7%	10
Rhode Island	1.080	69.5	124.23	55.9%	35
South Carolina	4.198	196.5	482.90	40.7%	43
South Dakota	0.771	47.1	88.69	53.1%	36
Tennessee	5.893	694.8	677.87	102.5%	13
Texas	22.472	0.0	2,584.97	0.0%	50
Utah	2.421	145.0	278.49	52.1%	38
Vermont	0.621	62.2	71.43	87.1%	18
Virginia	7.481	422.1	860.54	49.1%	39
Washington	6.207	0.0	713.99	0.0%	49
West Virginia	1.813	181.5	208.55	87.0%	19
Wisconsin	5.504	682.0	633.13	107.7%	12
Wyoming	0.506	0.0	58.21	0.0%	48

**CHART XII: FY 2004 PER CAPITA COMBINED CORPORATE & INDIVIDUAL
INCOME TAX BURDEN**

06/01/06 State	July 1, 2004 Population in Millions	Income Tax Revenue \$ Million	Per Capita Tax Capacity (\$)	Tax Effort: Per Capita Tax Capacity Index	Rank: Based on Tax Effort
United States	293.103	248,930.5			
Alabama	4.525	2,636.3	3,843.05	68.6%	38
Alaska	0.658	339.6	558.84	60.8%	40
Arizona	5.740	2,841.5	4,874.94	58.3%	41
Arkansas	2.750	1,870.0	2,335.56	80.1%	34
California	35.842	43,324.9	30,440.38	142.3%	9
Colorado	4.602	3,653.5	3,908.45	93.5%	23
Connecticut	3.499	4,699.4	2,971.68	158.1%	5
Delaware	0.830	1,045.8	704.91	148.4%	7
Dist. of Col.	0.554	1,217.8	470.51	258.8%	1
Florida	17.385	1,441.3	14,764.97	9.8%	46
Georgia	8.918	7,325.2	7,574.00	96.7%	20
Hawaii	1.262	1,227.3	1,071.81	114.5%	15
Idaho	1.395	1,011.6	1,184.76	85.4%	30
Illinois	12.712	8,497.0	10,796.22	78.7%	35
Indiana	6.227	4,876.5	5,288.55	92.2%	25
Iowa	2.953	2,100.4	2,507.96	83.8%	31
Kansas	2.734	2,082.1	2,321.97	89.7%	26
Kentucky	4.142	4,010.9	3,517.77	114.0%	16
Louisiana	4.507	2,428.8	3,827.77	63.5%	39
Maine	1.315	1,272.0	1,116.82	113.9%	18
Maryland	5.561	8,856.3	4,722.92	187.5%	3
Massachusetts	6.407	10,131.4	5,441.42	186.2%	4
Michigan	10.104	8,203.0	8,581.26	95.6%	21
Minnesota	5.097	6,346.8	4,328.85	146.6%	8
Mississippi	2.901	1,305.6	2,463.80	53.0%	42
Missouri	5.760	4,257.9	4,891.93	87.0%	28
Montana	0.927	673.3	787.30	85.5%	29
Nebraska	1.748	1,410.0	1,484.56	95.0%	22
Nevada	2.333	0.0	1,981.40	0.0%	51
New Hampshire	1.299	462.4	1,103.23	41.9%	44
New Jersey	8.685	9,297.7	7,376.11	126.1%	12
New Mexico	1.903	1,145.4	1,616.21	70.9%	37
New York	19.281	36,107.9	16,375.23	220.5%	2
North Carolina	8.540	8,348.1	7,252.97	115.1%	14
North Dakota	0.636	263.8	540.15	48.8%	43
Ohio	11.450	13,244.0	9,724.41	136.2%	10
Oklahoma	3.524	2,452.4	2,992.91	81.9%	32
Oregon	3.591	4,690.9	3,049.81	153.8%	6
Pennsylvania	12.394	11,989.1	10,526.14	113.9%	17
Rhode Island	1.080	969.4	917.24	105.7%	19
South Carolina	4.198	2,635.2	3,565.33	73.9%	36
South Dakota	0.771	47.1	654.81	7.2%	47
Tennessee	5.893	834.8	5,004.89	16.7%	45
Texas	22.472	0.0	19,085.32	0.0%	50
Utah	2.421	1,837.0	2,056.14	89.3%	27
Vermont	0.621	492.0	527.41	93.3%	24
Virginia	7.481	7,844.2	6,353.56	123.5%	13
Washington	6.207	0.0	5,271.56	0.0%	49
West Virginia	1.813	1,249.7	1,539.77	81.2%	33
Wisconsin	5.504	5,933.2	4,674.51	126.9%	11
Wyoming	0.506	0.0	429.74	0.0%	48

**CHART XIII: FY 2004 PER CAPITA COMBINED MOTOR FUELS & LICENSE
TAX BURDEN**

06/01/06 State	July 1, 2004 Population in Millions	Motor Vehicle Tax Revenue \$ Million	Per Capita Tax Capacity (\$)	Tax Effort: Per Capita Tax Capacity Index	Rank: Based on Tax Effort
United States	293.103	53,652.6			
Alabama	4.525	781.1	828.30	94.3%	37
Alaska	0.658	99.1	120.45	82.3%	45
Arizona	5.740	834.1	1,050.71	79.4%	47
Arkansas	2.750	563.0	503.39	111.8%	24
California	35.842	5,479.9	6,560.88	83.5%	42
Colorado	4.602	823.5	842.40	97.8%	33
Connecticut	3.499	654.2	640.49	102.1%	30
Delaware	0.830	146.0	151.93	96.1%	35
Dist. of Col.	0.554	50.7	101.41	50.0%	50
Florida	17.385	3,822.9	3,182.33	120.1%	17
Georgia	8.918	1,036.2	1,632.44	63.5%	48
Hawaii	1.262	319.2	231.01	138.2%	7
Idaho	1.395	330.4	255.35	129.4%	13
Illinois	12.712	3,086.4	2,326.93	132.6%	10
Indiana	6.227	979.7	1,139.85	85.9%	41
Iowa	2.953	822.6	540.55	152.2%	2
Kansas	2.734	598.9	500.46	119.7%	18
Kentucky	4.142	684.5	758.19	90.3%	39
Louisiana	4.507	678.2	825.01	82.2%	46
Maine	1.315	333.4	240.71	138.5%	6
Maryland	5.561	1,065.0	1,017.94	104.6%	29
Massachusetts	6.407	976.9	1,172.80	83.3%	44
Michigan	10.104	2,147.9	1,849.54	116.1%	20
Minnesota	5.097	1,169.4	933.01	125.3%	16
Mississippi	2.901	587.1	531.03	110.6%	27
Missouri	5.760	993.3	1,054.37	94.2%	38
Montana	0.927	345.6	169.69	203.7%	1
Nebraska	1.748	415.9	319.97	130.0%	12
Nevada	2.333	580.1	427.06	135.8%	9
New Hampshire	1.299	214.3	237.78	90.1%	40
New Jersey	8.685	945.6	1,589.79	59.5%	49
New Mexico	1.903	334.4	348.34	96.0%	36
New York	19.281	1,352.9	3,529.39	38.3%	51
North Carolina	8.540	1,740.0	1,563.25	111.3%	26
North Dakota	0.636	173.5	116.42	149.0%	4
Ohio	11.450	2,354.8	2,095.92	112.4%	23
Oklahoma	3.524	969.2	645.07	150.2%	3
Oregon	3.591	833.7	657.33	126.8%	14
Pennsylvania	12.394	2,577.6	2,268.72	113.6%	21
Rhode Island	1.080	190.4	197.69	96.3%	34
South Carolina	4.198	640.3	768.44	83.3%	43
South Dakota	0.771	191.9	141.13	136.0%	8
Tennessee	5.893	1,203.3	1,078.71	111.6%	25
Texas	22.472	4,462.2	4,113.50	108.5%	28
Utah	2.421	434.7	443.16	98.1%	32
Vermont	0.621	148.6	113.67	130.7%	11
Virginia	7.481	1,395.5	1,369.40	101.9%	31
Washington	6.207	1,290.7	1,136.19	113.6%	22
West Virginia	1.813	393.2	331.87	118.5%	19
Wisconsin	5.504	1,266.7	1,007.51	125.7%	15
Wyoming	0.506	133.5	92.62	144.2%	5

**CHART XIV: FY 2004 PER CAPITA OVERALL
TAX BURDEN**

05/31/06 State	July 1, 2004 Population in Millions	Overall Tax Revenue \$ Million	Per Capita Tax Capacity (\$)	Tax Effort Per Capita Tax Capacity Index	Rank: Based on Tax Effort
United States	293.103	1,010,277.3			
Alabama	4.525	10,535.4	15,596.92	67.5%	51
Alaska	0.658	2,375.6	2,268.02	104.7%	15
Arizona	5.740	16,481.2	19,784.82	83.3%	37
Arkansas	2.750	6,973.2	9,478.79	73.6%	49
California	35.842	133,893.6	123,541.41	108.4%	12
Colorado	4.602	14,581.6	15,862.33	91.9%	26
Connecticut	3.499	17,220.1	12,060.47	142.8%	3
Delaware	0.830	2,994.3	2,860.87	104.7%	17
Dist. of Col.	0.554	3,963.5	1,909.55	207.6%	1
Florida	17.385	53,789.5	59,923.20	89.8%	28
Georgia	8.918	25,654.8	30,738.86	83.5%	36
Hawaii	1.262	4,812.1	4,349.90	110.6%	9
Idaho	1.395	3,805.8	4,808.33	79.2%	43
Illinois	12.712	45,190.7	43,816.15	103.1%	18
Indiana	6.227	18,675.0	21,463.43	87.0%	30
Iowa	2.953	9,018.7	10,178.50	88.6%	29
Kansas	2.734	9,242.0	9,423.64	98.1%	23
Kentucky	4.142	11,460.5	14,276.78	80.3%	40
Louisiana	4.507	13,065.4	15,534.88	84.1%	34
Maine	1.315	4,982.5	4,532.59	109.9%	11
Maryland	5.561	22,331.1	19,167.84	116.5%	7
Massachusetts	6.407	27,015.1	22,083.86	122.3%	6
Michigan	10.104	33,478.2	34,826.81	96.1%	25
Minnesota	5.097	19,423.6	17,568.51	110.6%	10
Mississippi	2.901	7,088.7	9,999.26	70.9%	50
Missouri	5.760	16,255.4	19,853.76	81.9%	39
Montana	0.927	2,431.3	3,195.21	76.1%	46
Nebraska	1.748	6,307.9	6,025.07	104.7%	16
Nevada	2.333	7,971.6	8,041.46	99.1%	22
New Hampshire	1.299	4,069.7	4,477.44	90.9%	27
New Jersey	8.685	39,558.3	29,935.75	132.1%	4
New Mexico	1.903	5,444.2	6,559.32	83.0%	38
New York	19.281	101,426.3	66,458.40	152.6%	2
North Carolina	8.540	25,012.5	29,435.96	85.0%	32
North Dakota	0.636	1,901.0	2,192.19	86.7%	31
Ohio	11.450	39,151.2	39,466.24	99.2%	21
Oklahoma	3.524	9,434.9	12,146.64	77.7%	44
Oregon	3.591	10,474.2	12,377.58	84.6%	33
Pennsylvania	12.394	42,717.9	42,720.06	100.0%	20
Rhode Island	1.080	4,202.3	3,722.58	112.9%	8
South Carolina	4.198	11,176.6	14,469.81	77.2%	45
South Dakota	0.771	2,015.9	2,657.51	75.9%	47
Tennessee	5.893	14,946.6	20,312.19	73.6%	48
Texas	22.472	64,738.8	77,457.25	83.6%	35
Utah	2.421	6,621.2	8,344.78	79.3%	42
Vermont	0.621	2,286.2	2,140.48	106.8%	14
Virginia	7.481	25,002.3	25,785.76	97.0%	24
Washington	6.207	21,424.9	21,394.50	100.1%	19
West Virginia	1.813	4,967.5	6,249.11	79.5%	41
Wisconsin	5.504	20,441.0	18,971.37	107.7%	13
Wyoming	0.506	2,245.3	1,744.10	128.7%	5

CHART XV: FY 2004 PER CAPITA INCOME

05/31/06	July 1, 2004	Personal	2004	Rank:
State	Population	Income	Per Capita	
	in	FY 2004	Income	
	Millions	\$ Million	(\$)	
United States	293.103	10,001,224.5	34,122	
Alabama	4.525	129,257.3	28,565	42
Alaska	0.658	23,034.5	35,007	18
Arizona	5.740	171,934.5	29,954	39
Arkansas	2.750	72,912.3	26,514	50
California	35.842	1,300,562.8	36,286	12
Colorado	4.602	171,655.0	37,300	9
Connecticut	3.499	163,605.8	46,758	2
Delaware	0.830	30,533.3	36,787	11
Dist. of Col.	0.554	29,319.0	52,922	1
Florida	17.385	569,005.5	32,730	23
Georgia	8.918	274,075.0	30,733	35
Hawaii	1.262	42,756.0	33,880	20
Idaho	1.395	38,905.0	27,889	46
Illinois	12.712	450,380.3	35,430	16
Indiana	6.227	191,999.5	30,833	33
Iowa	2.953	93,798.3	31,764	29
Kansas	2.734	87,715.8	32,083	26
Kentucky	4.142	116,027.0	28,012	45
Louisiana	4.507	126,342.0	28,032	43
Maine	1.315	40,524.0	30,817	34
Maryland	5.561	227,380.3	40,888	5
Massachusetts	6.407	277,148.0	43,257	3
Michigan	10.104	329,604.5	32,621	25
Minnesota	5.097	188,689.8	37,020	10
Mississippi	2.901	72,935.3	25,141	51
Missouri	5.760	180,424.8	31,324	31
Montana	0.927	26,515.5	28,604	41
Nebraska	1.748	57,877.0	33,110	21
Nevada	2.333	83,105.5	35,622	15
New Hampshire	1.299	49,098.0	37,797	7
New Jersey	8.685	372,665.8	42,909	4
New Mexico	1.903	51,564.3	27,096	48
New York	19.281	761,318.8	39,485	6
North Carolina	8.540	258,734.5	30,297	38
North Dakota	0.636	19,439.5	30,565	37
Ohio	11.450	365,321.8	31,906	27
Oklahoma	3.524	101,139.0	28,700	40
Oregon	3.591	113,196.3	31,522	30
Pennsylvania	12.394	424,501.3	34,251	19
Rhode Island	1.080	38,001.5	35,187	17
South Carolina	4.198	117,620.5	28,018	44
South Dakota	0.771	23,915.0	31,018	32
Tennessee	5.893	181,083.0	30,728	36
Texas	22.472	716,067.0	31,865	28
Utah	2.421	66,738.8	27,567	47
Vermont	0.621	20,283.5	32,663	24
Virginia	7.481	281,026.5	37,565	8
Washington	6.207	223,294.3	35,975	13
West Virginia	1.813	48,171.5	26,570	49
Wisconsin	5.504	181,940.3	33,056	22
Wyoming	0.506	18,079.3	35,730	14

CHART A: FY 2004 PROPERTY TAX BURDEN				
Tax per \$1000 Total Personal Income				
05/31/06				
State	Property Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	31.82			
Maine	51.81	1	62.8%	85.9%
New Hampshire	51.32	2	61.3%	84.1%
New Jersey	48.92	3	53.7%	75.5%
Vermont	46.86	4	47.3%	68.1%
Rhode Island	46.29	5	45.5%	66.1%
New York	42.47	6	33.5%	52.4%
Connecticut	41.57	7	30.7%	49.1%
Wisconsin	40.83	8	28.3%	46.5%
Illinois	39.72	9	24.8%	42.5%
Texas	39.35	10	23.7%	41.2%
Wyoming	37.83	11	18.9%	35.7%
Alaska	37.29	12	17.2%	33.8%
Kansas	37.01	13	16.3%	32.8%
Michigan	36.34	14	14.2%	30.4%
Montana	36.16	15	13.6%	29.7%
Massachusetts	35.41	16	11.3%	27.0%
Dist. of Col.	35.06	17	10.2%	25.8%
Nebraska	34.68	18	9.0%	24.4%
Iowa	34.00	19	6.8%	22.0%
Florida	32.51	20	2.2%	16.6%
Indiana	31.63	21	-0.6%	13.5%
South Carolina	31.49	22	-1.0%	13.0%
Ohio	30.75	23	-3.4%	10.3%
Oregon	30.56	24	-4.0%	9.6%
North Dakota	30.07	25	-5.5%	7.9%
Pennsylvania	29.49	26	-7.3%	5.8%
South Dakota	29.49	27	-7.3%	5.8%
Georgia	28.62	28	-10.0%	2.7%
Washington	28.60	29	-10.1%	2.6%
Arizona	28.31	30	-11.0%	1.6%
Idaho	27.87	31	-12.4%	0.0%
Colorado	27.51	32	-13.5%	-1.3%
Virginia	27.45	33	-13.7%	-1.5%
California	26.53	34	-16.6%	-4.8%
Maryland	26.47	35	-16.8%	-5.0%
Minnesota	26.08	36	-18.1%	-6.5%
Nevada	25.84	37	-18.8%	-7.3%
Mississippi	25.50	38	-19.9%	-8.5%
Utah	25.01	39	-21.4%	-10.3%
Missouri	23.86	40	-25.0%	-14.4%
North Carolina	23.55	41	-26.0%	-15.5%
West Virginia	20.32	42	-36.1%	-27.1%
Tennessee	19.80	43	-37.8%	-29.0%
Kentucky	18.41	44	-42.1%	-33.9%
Louisiana	17.91	45	-43.7%	-35.7%
Hawaii	16.86	46	-47.0%	-39.5%
New Mexico	16.29	47	-48.8%	-41.6%
Oklahoma	16.19	48	-49.1%	-41.9%
Arkansas	15.10	49	-52.5%	-45.8%
Delaware	14.84	50	-53.4%	-46.8%
Alabama	12.86	51	-59.6%	-53.9%

CHART B: FY 2004 SALES TAX BURDEN
Tax per \$1000 Total Personal Income

05/31/06

State	Sales Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	24.49			
Hawaii	44.45	1	81.5%	66.8%
Washington	43.84	2	79.0%	64.5%
Louisiana	42.19	3	72.3%	58.3%
Tennessee	39.09	4	59.6%	46.7%
Arkansas	38.84	5	58.6%	45.7%
New Mexico	37.92	6	54.9%	42.3%
Arizona	37.09	7	51.5%	39.1%
Mississippi	34.05	8	39.1%	27.8%
Wyoming	33.49	9	36.8%	25.7%
South Dakota	32.92	10	34.4%	23.5%
Florida	31.63	11	29.2%	18.7%
Nebraska	30.41	12	24.2%	14.1%
Utah	29.88	13	22.0%	12.1%
Nevada	29.69	14	21.3%	11.4%
Kansas	28.30	15	15.6%	6.2%
Oklahoma	27.51	16	12.4%	3.2%
Texas	26.75	17	9.2%	0.4%
Idaho	26.65	18	8.8%	0.0%
California	26.36	19	7.7%	-1.1%
Georgia	25.91	20	5.8%	-2.8%
Missouri	25.76	21	5.2%	-3.3%
New York	25.44	22	3.9%	-4.5%
Ohio	25.34	23	3.5%	-4.9%
Alabama	24.85	24	1.5%	-6.8%
Indiana	24.79	25	1.2%	-7.0%
Dist. of Col.	24.76	26	1.1%	-7.1%
Colorado	24.27	27	-0.9%	-9.0%
South Carolina	24.17	28	-1.3%	-9.3%
Michigan	23.95	29	-2.2%	-10.1%
Wisconsin	22.75	30	-7.1%	-14.6%
North Carolina	22.72	31	-7.2%	-14.7%
Maine	22.63	32	-7.6%	-15.1%
North Dakota	22.16	33	-9.5%	-16.9%
Minnesota	21.89	34	-10.6%	-17.9%
Iowa	21.70	35	-11.4%	-18.6%
Kentucky	21.35	36	-12.8%	-19.9%
West Virginia	21.20	37	-13.4%	-20.4%
Rhode Island	21.17	38	-13.5%	-20.6%
Connecticut	19.11	39	-21.9%	-28.3%
Pennsylvania	18.75	40	-23.4%	-29.6%
Illinois	17.54	41	-28.4%	-34.2%
New Jersey	16.80	42	-31.4%	-37.0%
Virginia	13.80	43	-43.6%	-48.2%
Massachusetts	13.51	44	-44.8%	-49.3%
Vermont	12.78	45	-47.8%	-52.1%
Maryland	11.91	46	-51.4%	-55.3%
Alaska	6.45	47	-73.7%	-75.8%
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 2004, INDIVIDUAL INCOME TAX BURDEN
Tax per \$1000 Total Personal Income

06/01/06

State	Ind. Income Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	21.52			
New York	40.38	1	87.7%	73.1%
Oregon	38.61	2	79.4%	65.5%
Maryland	36.44	3	69.4%	56.2%
Dist. of Col.	35.79	4	66.3%	53.4%
Ohio	33.35	5	55.0%	42.9%
Massachusetts	31.86	6	48.1%	36.5%
Kentucky	31.28	7	45.4%	34.1%
Minnesota	30.26	8	40.6%	29.7%
North Carolina	29.03	9	34.9%	24.4%
Wisconsin	28.86	10	34.1%	23.7%
Maine	28.63	11	33.1%	22.7%
California	27.99	12	30.1%	19.9%
Hawaii	27.35	13	27.1%	17.2%
Delaware	27.12	14	26.0%	16.2%
Virginia	26.41	15	22.7%	13.2%
Connecticut	26.40	16	22.7%	13.2%
Utah	25.35	17	17.8%	8.7%
Georgia	24.92	18	15.8%	6.8%
Pennsylvania	24.29	19	12.9%	4.1%
Rhode Island	23.68	20	10.1%	1.5%
Idaho	23.33	21	8.4%	0.0%
Arkansas	23.15	22	7.6%	-0.8%
Oklahoma	22.93	23	6.6%	-1.7%
Montana	22.84	24	6.1%	-2.1%
Missouri	22.36	25	3.9%	-4.2%
West Virginia	22.18	26	3.1%	-5.0%
Indiana	22.04	27	2.4%	-5.5%
Kansas	21.84	28	1.5%	-6.4%
Nebraska	21.47	29	-0.2%	-8.0%
Iowa	21.44	30	-0.4%	-8.1%
Vermont	21.19	31	-1.5%	-9.2%
South Carolina	20.73	32	-3.6%	-11.1%
Colorado	19.89	33	-7.6%	-14.8%
New Jersey	19.86	34	-7.7%	-14.9%
New Mexico	19.53	35	-9.2%	-16.3%
Michigan	19.30	36	-10.3%	-17.3%
Alabama	18.14	37	-15.7%	-22.3%
Louisiana	17.35	38	-19.4%	-25.6%
Illinois	16.03	39	-25.5%	-31.3%
Mississippi	14.56	40	-32.4%	-37.6%
Arizona	13.47	41	-37.4%	-42.3%
North Dakota	11.01	42	-48.8%	-52.8%
New Hampshire	1.12	43	-94.8%	-95.2%
Tennessee	0.77	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 2004 CORPORATE INCOME TAX BURDEN
Tax per \$1000 Total Personal Income

05/31/06

State	Corp. Income		Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
	Tax \$ Per \$1000 Income	Rank		
United States	3.37			
Alaska	14.74	1	337.3%	452.6%
New Hampshire	8.30	2	146.3%	211.2%
Delaware	7.13	3	111.6%	167.4%
New York	7.04	4	109.0%	164.1%
Dist. of Col.	5.74	5	70.3%	115.3%
Michigan	5.59	6	65.7%	109.4%
California	5.33	7	58.0%	99.6%
New Jersey	5.09	8	51.0%	90.8%
Massachusetts	4.69	9	39.3%	76.0%
Pennsylvania	3.95	10	17.3%	48.2%
Tennessee	3.84	11	13.8%	43.8%
West Virginia	3.77	12	11.8%	41.3%
Wisconsin	3.75	13	11.2%	40.5%
Minnesota	3.38	14	0.2%	26.6%
Indiana	3.36	15	-0.4%	25.9%
Mississippi	3.34	16	-0.8%	25.3%
Kentucky	3.29	17	-2.5%	23.3%
North Carolina	3.24	18	-4.0%	21.3%
Vermont	3.07	19	-9.0%	15.0%
Arizona	3.06	20	-9.3%	14.6%
Ohio	2.90	21	-13.9%	8.8%
Nebraska	2.89	22	-14.2%	8.4%
Illinois	2.84	23	-15.8%	6.4%
Oregon	2.83	24	-16.1%	6.0%
Maine	2.75	25	-18.3%	3.2%
New Mexico	2.68	26	-20.5%	0.5%
Idaho	2.67	27	-20.9%	0.0%
North Dakota	2.56	28	-24.0%	-4.0%
Montana	2.55	29	-24.2%	-4.3%
Florida	2.53	30	-24.9%	-5.0%
Maryland	2.51	31	-25.7%	-6.1%
Arkansas	2.49	32	-26.0%	-6.5%
Connecticut	2.32	33	-31.1%	-13.0%
Alabama	2.26	34	-33.0%	-15.3%
Utah	2.17	35	-35.5%	-18.6%
South Dakota	1.97	36	-41.6%	-26.2%
Kansas	1.90	37	-43.7%	-28.8%
Louisiana	1.87	38	-44.4%	-29.8%
Rhode Island	1.83	39	-45.8%	-31.5%
Georgia	1.80	40	-46.5%	-32.3%
South Carolina	1.67	41	-50.4%	-37.4%
Virginia	1.50	42	-55.4%	-43.7%
Colorado	1.40	43	-58.6%	-47.7%
Hawaii	1.36	44	-59.7%	-49.0%
Oklahoma	1.32	45	-60.9%	-50.6%
Missouri	1.24	46	-63.1%	-53.4%
Iowa	0.96	47	-71.6%	-64.1%
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 2004 COMBINED INDIV. & CORP. INCOME TAX BURDEN

Tax per \$1000 Total Personal Income

05/31/06

State	Income Tax & Per 1,000.000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	24.89			
New York	47.43	1	90.6%	82.4%
Dist. of Col.	41.54	2	66.9%	59.7%
Oregon	41.44	3	66.5%	59.4%
Maryland	38.95	4	56.5%	49.8%
Massachusetts	36.56	5	46.9%	40.6%
Ohio	36.25	6	45.7%	39.4%
Kentucky	34.57	7	38.9%	33.0%
Delaware	34.25	8	37.6%	31.7%
Minnesota	33.64	9	35.1%	29.4%
California	33.31	10	33.8%	28.1%
Wisconsin	32.61	11	31.0%	25.4%
North Carolina	32.26	12	29.6%	24.1%
Maine	31.39	13	26.1%	20.7%
Connecticut	28.72	14	15.4%	10.5%
Hawaii	28.71	15	15.3%	10.4%
Pennsylvania	28.24	16	13.5%	8.6%
Virginia	27.91	17	12.1%	7.4%
Utah	27.53	18	10.6%	5.9%
Georgia	26.73	19	7.4%	2.8%
Idaho	26.00	20	4.5%	0.0%
West Virginia	25.94	21	4.2%	-0.2%
Arkansas	25.65	22	3.0%	-1.4%
Rhode Island	25.51	23	2.5%	-1.9%
Indiana	25.40	24	2.0%	-2.3%
Montana	25.39	25	2.0%	-2.3%
New Jersey	24.95	26	0.2%	-4.0%
Michigan	24.89	27	0.0%	-4.3%
Nebraska	24.36	28	-2.1%	-6.3%
Vermont	24.26	29	-2.5%	-6.7%
Oklahoma	24.25	30	-2.6%	-6.7%
Kansas	23.74	31	-4.6%	-8.7%
Missouri	23.60	32	-5.2%	-9.2%
South Carolina	22.40	33	-10.0%	-13.8%
Iowa	22.39	34	-10.0%	-13.9%
New Mexico	22.21	35	-10.8%	-14.6%
Colorado	21.28	36	-14.5%	-18.1%
Alabama	20.40	37	-18.1%	-21.6%
Louisiana	19.22	38	-22.8%	-26.1%
Illinois	18.87	39	-24.2%	-27.4%
Mississippi	17.90	40	-28.1%	-31.2%
Arizona	16.53	41	-33.6%	-36.4%
Alaska	14.74	42	-40.8%	-43.3%
North Dakota	13.57	43	-45.5%	-47.8%
New Hampshire	9.42	44	-62.2%	-63.8%
Tennessee	4.61	45	-81.5%	-82.3%
Florida	2.53	46	-89.8%	-90.3%
South Dakota	1.97	47	-92.1%	-92.4%
Wyoming	0.00	48	-100.0%	-100.0%
Washington	0.00	49	-100.0%	-100.0%
Texas	0.00	50	-100.0%	-100.0%
Nevada	0.00	51	-100.0%	-100.0%

CHART F: FY 2004, MOTOR FUELS & LICENSE TAX BURDEN
Tax per \$1000 Total Personal Income

05/31/06

State	Motor Vehicle Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	5.36			
Montana	13.04	1	143.0%	53.5%
Oklahoma	9.58	2	78.6%	12.8%
North Dakota	8.92	3	66.3%	5.1%
Iowa	8.77	4	63.5%	3.3%
Idaho	8.49	5	58.3%	0.0%
Maine	8.23	6	53.3%	-3.1%
West Virginia	8.16	7	52.1%	-3.9%
Mississippi	8.05	8	50.0%	-5.2%
South Dakota	8.03	9	49.6%	-5.5%
Arkansas	7.72	10	43.9%	-9.1%
Hawaii	7.47	11	39.2%	-12.1%
Wyoming	7.39	12	37.7%	-13.0%
Oregon	7.37	13	37.3%	-13.3%
Vermont	7.32	14	36.5%	-13.8%
Nebraska	7.19	15	34.0%	-15.4%
Nevada	6.98	16	30.1%	-17.8%
Wisconsin	6.96	17	29.8%	-18.0%
Illinois	6.85	18	27.7%	-19.3%
Kansas	6.83	19	27.3%	-19.6%
North Carolina	6.72	20	25.4%	-20.8%
Florida	6.72	21	25.2%	-20.9%
Tennessee	6.65	22	23.9%	-21.8%
Michigan	6.52	23	21.5%	-23.3%
Utah	6.51	24	21.4%	-23.3%
New Mexico	6.49	25	20.9%	-23.6%
Ohio	6.45	26	20.2%	-24.1%
Texas	6.23	27	16.2%	-26.6%
Minnesota	6.20	28	15.5%	-27.0%
Pennsylvania	6.07	29	13.2%	-28.5%
Alabama	6.04	30	12.6%	-28.8%
Kentucky	5.90	31	10.0%	-30.5%
Washington	5.78	32	7.7%	-31.9%
Missouri	5.51	33	2.6%	-35.2%
South Carolina	5.44	34	1.5%	-35.9%
Louisiana	5.37	35	0.1%	-36.8%
Indiana	5.10	36	-4.9%	-39.9%
Rhode Island	5.01	37	-6.6%	-41.0%
Virginia	4.97	38	-7.4%	-41.5%
Arizona	4.85	39	-9.6%	-42.9%
Colorado	4.80	40	-10.6%	-43.5%
Delaware	4.78	41	-10.8%	-43.7%
Maryland	4.68	42	-12.7%	-44.9%
New Hampshire	4.37	43	-18.6%	-48.6%
Alaska	4.30	44	-19.8%	-49.4%
California	4.21	45	-21.5%	-50.4%
Connecticut	4.00	46	-25.5%	-52.9%
Georgia	3.78	47	-29.5%	-55.5%
Massachusetts	3.52	48	-34.3%	-58.5%
New Jersey	2.54	49	-52.7%	-70.1%
New York	1.78	50	-66.9%	-79.1%
Dist. of Col.	1.73	51	-67.7%	-79.6%

CHART G: FY 2004 PER CAPITA PROPERTY TAXES

05/31/06

State	Per Capita Property Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	1,085.77			
New Jersey	2,098.94	1	93.3%	170.0%
Connecticut	1,943.89	2	79.0%	150.1%
New Hampshire	1,939.73	3	78.7%	149.5%
Dist. of Col.	1,855.55	4	70.9%	138.7%
New York	1,676.97	5	54.4%	115.7%
Rhode Island	1,628.83	6	50.0%	109.5%
Maine	1,596.50	7	47.0%	105.4%
Massachusetts	1,531.81	8	41.1%	97.0%
Vermont	1,530.52	9	41.0%	96.9%
Illinois	1,407.24	10	29.6%	81.0%
Wyoming	1,351.71	11	24.5%	73.9%
Wisconsin	1,349.75	12	24.3%	73.6%
Alaska	1,305.56	13	20.2%	67.9%
Texas	1,253.84	14	15.5%	61.3%
Kansas	1,187.50	15	9.4%	52.8%
Michigan	1,185.54	16	9.2%	52.5%
Nebraska	1,148.24	17	5.8%	47.7%
Maryland	1,082.29	18	-0.3%	39.2%
Iowa	1,079.87	19	-0.5%	38.9%
Florida	1,064.15	20	-2.0%	36.9%
Montana	1,034.28	21	-4.7%	33.0%
Virginia	1,031.31	22	-5.0%	32.7%
Washington	1,028.89	23	-5.2%	32.4%
Colorado	1,026.14	24	-5.5%	32.0%
Pennsylvania	1,010.02	25	-7.0%	29.9%
Ohio	981.03	26	-9.6%	26.2%
Indiana	975.36	27	-10.2%	25.5%
Minnesota	965.31	28	-11.1%	24.2%
Oregon	963.34	29	-11.3%	23.9%
California	962.54	30	-11.3%	23.8%
Nevada	920.40	31	-15.2%	18.4%
North Dakota	919.22	32	-15.3%	18.2%
South Dakota	914.63	33	-15.8%	17.7%
South Carolina	882.42	34	-18.7%	13.5%
Georgia	879.66	35	-19.0%	13.2%
Arizona	848.08	36	-21.9%	9.1%
Idaho	777.40	37	-28.4%	0.0%
Missouri	747.29	38	-31.2%	-3.9%
North Carolina	713.49	39	-34.3%	-8.2%
Utah	689.38	40	-36.5%	-11.3%
Mississippi	641.07	41	-41.0%	-17.5%
Tennessee	608.42	42	-44.0%	-21.7%
Hawaii	571.16	43	-47.4%	-26.5%
Delaware	546.02	44	-49.7%	-29.8%
West Virginia	540.01	45	-50.3%	-30.5%
Kentucky	515.80	46	-52.5%	-33.7%
Louisiana	502.15	47	-53.8%	-35.4%
Oklahoma	464.66	48	-57.2%	-40.2%
New Mexico	441.44	49	-59.3%	-43.2%
Arkansas	400.34	50	-63.1%	-48.5%
Alabama	367.26	51	-66.2%	-52.8%

CHART H: FY 2004 PER CAPITA SALES TAXES

05/31/06

State	Per Capita Sales Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	835.51			
Washington	1576.97	1	88.7%	112.2%
Hawaii	1505.85	2	80.2%	102.6%
Dist. of Col.	1310.17	3	56.8%	76.3%
Tennessee	1201.18	4	43.8%	61.6%
Wyoming	1196.76	5	43.2%	61.0%
Louisiana	1182.56	6	41.5%	59.1%
Arizona	1110.87	7	33.0%	49.4%
Nevada	1057.74	8	26.6%	42.3%
Florida	1035.18	9	23.9%	39.3%
Arkansas	1029.67	10	23.2%	38.5%
New Mexico	1027.50	11	23.0%	38.2%
South Dakota	1021.09	12	22.2%	37.4%
Nebraska	1006.98	13	20.5%	35.5%
New York	1004.64	14	20.2%	35.2%
California	956.51	15	14.5%	28.7%
Kansas	908.08	16	8.7%	22.2%
Colorado	905.14	17	8.3%	21.8%
Connecticut	893.75	18	7.0%	20.2%
Mississippi	856.17	19	2.5%	15.2%
Texas	852.27	20	2.0%	14.7%
Utah	823.64	21	-1.4%	10.8%
Minnesota	810.28	22	-3.0%	9.0%
Ohio	808.52	23	-3.2%	8.8%
Missouri	806.98	24	-3.4%	8.6%
Georgia	796.22	25	-4.7%	7.1%
Oklahoma	789.55	26	-5.5%	6.2%
Michigan	781.32	27	-6.5%	5.1%
Indiana	764.32	28	-8.5%	2.8%
Wisconsin	752.01	29	-10.0%	1.2%
Rhode Island	745.04	30	-10.8%	0.2%
Idaho	743.31	31	-11.0%	0.0%
New Jersey	720.98	32	-13.7%	-3.0%
Alabama	709.72	33	-15.1%	-4.5%
Maine	697.53	34	-16.5%	-6.2%
Iowa	689.24	35	-17.5%	-7.3%
North Carolina	688.43	36	-17.6%	-7.4%
North Dakota	677.37	37	-18.9%	-8.9%
South Carolina	677.18	38	-19.0%	-8.9%
Pennsylvania	642.28	39	-23.1%	-13.6%
Illinois	621.58	40	-25.6%	-16.4%
Kentucky	598.19	41	-28.4%	-19.5%
Massachusetts	584.24	42	-30.1%	-21.4%
West Virginia	563.36	43	-32.6%	-24.2%
Virginia	518.33	44	-38.0%	-30.3%
Maryland	486.81	45	-41.7%	-34.5%
Vermont	417.38	46	-50.0%	-43.8%
Alaska	225.65	47	-73.0%	-69.6%
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 2004 PER CAPITA INDIVIDUAL INCOME TAXES

06/01/06

State	Per Capita Individual Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	734.26			
Dist. of Col.	1894.25	1	158.0%	191.1%
New York	1594.57	2	117.2%	145.0%
Maryland	1490.12	3	102.9%	129.0%
Massachusetts	1378.23	4	87.7%	111.8%
Connecticut	1234.51	5	68.1%	89.7%
Oregon	1217.17	6	65.8%	87.0%
Minnesota	1120.19	7	52.6%	72.1%
Ohio	1064.05	8	44.9%	63.5%
California	1015.54	9	38.3%	56.1%
Delaware	997.57	10	35.9%	53.3%
Virginia	992.12	11	35.1%	52.5%
Wisconsin	954.07	12	29.9%	46.6%
Hawaii	926.47	13	26.2%	42.4%
Maine	882.43	14	20.2%	35.6%
North Carolina	879.51	15	19.8%	35.2%
Kentucky	876.24	16	19.3%	34.7%
New Jersey	852.13	17	16.1%	30.9%
Rhode Island	833.28	18	13.5%	28.0%
Pennsylvania	831.94	19	13.3%	27.8%
Georgia	765.92	20	4.3%	17.7%
Colorado	741.83	21	1.0%	14.0%
Nebraska	710.87	22	-3.2%	9.2%
Kansas	700.63	23	-4.6%	7.7%
Missouri	700.26	24	-4.6%	7.6%
Utah	698.90	25	-4.8%	7.4%
Vermont	692.14	26	-5.7%	6.4%
Iowa	680.87	27	-7.3%	4.6%
Indiana	679.58	28	-7.4%	4.4%
Oklahoma	658.09	29	-10.4%	1.1%
Montana	653.27	30	-11.0%	0.4%
Idaho	650.75	31	-11.4%	0.0%
Michigan	629.65	32	-14.2%	-3.2%
Arkansas	613.87	33	-16.4%	-5.7%
West Virginia	589.20	34	-19.8%	-9.5%
South Carolina	580.92	35	-20.9%	-10.7%
Illinois	567.84	36	-22.7%	-12.7%
New Mexico	529.29	37	-27.9%	-18.7%
Alabama	518.07	38	-29.4%	-20.4%
Louisiana	486.36	39	-33.8%	-25.3%
Arizona	403.46	40	-45.1%	-38.0%
Mississippi	365.98	41	-50.2%	-43.8%
North Dakota	336.45	42	-54.2%	-48.3%
New Hampshire	42.16	43	-94.3%	-93.5%
Tennessee	23.76	44	-96.8%	-96.3%
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 2004 PER CAPITA CORPORATE INCOME TAXES

05/31/06

State	Per Capita Corporate Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	115.03			
Alaska	516.05	1	348.6%	593.6%
New Hampshire	313.78	2	172.8%	321.8%
Dist. of Col.	303.89	3	164.2%	308.5%
New York	278.14	4	141.8%	273.9%
Delaware	262.37	5	128.1%	252.7%
New Jersey	218.42	6	89.9%	193.6%
Massachusetts	203.07	7	76.5%	173.0%
California	193.23	8	68.0%	159.7%
Michigan	182.21	9	58.4%	144.9%
Pennsylvania	135.39	10	17.7%	82.0%
Minnesota	125.01	11	8.7%	68.0%
Wisconsin	123.91	12	7.7%	66.5%
Tennessee	117.90	13	2.5%	58.5%
Connecticut	108.55	14	-5.6%	45.9%
Indiana	103.55	15	-10.0%	39.2%
Maryland	102.45	16	-10.9%	37.7%
Illinois	100.58	17	-12.6%	35.2%
Vermont	100.21	18	-12.9%	34.7%
West Virginia	100.12	19	-13.0%	34.6%
North Carolina	98.02	20	-14.8%	31.8%
Nebraska	95.78	21	-16.7%	28.7%
Ohio	92.63	22	-19.5%	24.5%
Kentucky	92.11	23	-19.9%	23.8%
Arizona	91.58	24	-20.4%	23.1%
Oregon	89.13	25	-22.5%	19.8%
Maine	84.88	26	-26.2%	14.1%
Mississippi	84.06	27	-26.9%	13.0%
Florida	82.91	28	-27.9%	11.4%
North Dakota	78.31	29	-31.9%	5.3%
Idaho	74.40	30	-35.3%	0.0%
Montana	73.06	31	-36.5%	-1.8%
New Mexico	72.62	32	-36.9%	-2.4%
Arkansas	66.12	33	-42.5%	-11.1%
Alabama	64.54	34	-43.9%	-13.2%
Rhode Island	64.33	35	-44.1%	-13.5%
South Dakota	61.10	36	-46.9%	-17.9%
Kansas	60.94	37	-47.0%	-18.1%
Utah	59.89	38	-47.9%	-19.5%
Virginia	56.43	39	-50.9%	-24.2%
Georgia	55.47	40	-51.8%	-25.4%
Louisiana	52.53	41	-54.3%	-29.4%
Colorado	52.06	42	-54.7%	-30.0%
South Carolina	46.81	43	-59.3%	-37.1%
Hawaii	46.05	44	-60.0%	-38.1%
Missouri	38.95	45	-66.1%	-47.6%
Oklahoma	37.83	46	-67.1%	-49.2%
Iowa	30.42	47	-73.6%	-59.1%
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 2004 PER CAPITA COMBINED CORP. & IND.
INCOME TAXES**

05/31/06

State	Per Capita Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	849.29			
Dist. of Col.	2198.13	1	158.8%	203.1%
New York	1872.72	2	120.5%	158.3%
Maryland	1592.56	3	87.5%	119.6%
Massachusetts	1581.30	4	86.2%	118.1%
Connecticut	1343.06	5	58.1%	85.2%
Oregon	1306.30	6	53.8%	80.1%
Delaware	1259.94	7	48.4%	73.8%
Minnesota	1245.20	8	46.6%	71.7%
California	1208.77	9	42.3%	66.7%
Ohio	1156.68	10	36.2%	59.5%
Wisconsin	1077.98	11	26.9%	48.7%
New Jersey	1070.55	12	26.1%	47.6%
Virginia	1048.55	13	23.5%	44.6%
North Carolina	977.52	14	15.1%	34.8%
Hawaii	972.52	15	14.5%	34.1%
Kentucky	968.36	16	14.0%	33.5%
Pennsylvania	967.33	17	13.9%	33.4%
Maine	967.30	18	13.9%	33.4%
Rhode Island	897.61	19	5.7%	23.8%
Georgia	821.39	20	-3.3%	13.3%
Michigan	811.86	21	-4.4%	12.0%
Nebraska	806.65	22	-5.0%	11.2%
Colorado	793.89	23	-6.5%	9.5%
Vermont	792.34	24	-6.7%	9.3%
Indiana	783.12	25	-7.8%	8.0%
Kansas	761.57	26	-10.3%	5.0%
Utah	758.79	27	-10.7%	4.6%
Missouri	739.21	28	-13.0%	1.9%
Montana	726.33	29	-14.5%	0.2%
Idaho	725.15	30	-14.6%	0.0%
Iowa	711.29	31	-16.2%	-1.9%
Oklahoma	695.92	32	-18.1%	-4.0%
West Virginia	689.31	33	-18.8%	-4.9%
Arkansas	679.99	34	-19.9%	-6.2%
Illinois	668.42	35	-21.3%	-7.8%
South Carolina	627.73	36	-26.1%	-13.4%
New Mexico	601.91	37	-29.1%	-17.0%
Alabama	582.61	38	-31.4%	-19.7%
Louisiana	538.89	39	-36.5%	-25.7%
Alaska	516.05	40	-39.2%	-28.8%
Arizona	495.04	41	-41.7%	-31.7%
Mississippi	450.03	42	-47.0%	-37.9%
North Dakota	414.76	43	-51.2%	-42.8%
New Hampshire	355.94	44	-58.1%	-50.9%
Tennessee	141.66	45	-83.3%	-80.5%
Florida	82.91	46	-90.2%	-88.6%
South Dakota	61.11	47	-92.8%	-91.6%
Wyoming	0.00	48	-100.0%	-100.0%
Washington	0.00	49	-100.0%	-100.0%
Texas	0.00	50	-100.0%	-100.0%
Nevada	0.00	51	-100.0%	-100.0%

CHART L: FY 2004 PER CAPITA MOTOR VEHICLES TAXES

05/31/06

State	Per Capita Motor Vehicle Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	183.05			
Montana	372.87	1	103.7%	57.4%
Iowa	278.58	2	52.2%	17.6%
Oklahoma	275.02	3	50.2%	16.1%
North Dakota	272.74	4	49.0%	15.1%
Wyoming	263.92	5	44.2%	11.4%
Maine	253.51	6	38.5%	7.0%
Hawaii	252.92	7	38.2%	6.8%
South Dakota	248.92	8	36.0%	5.1%
Nevada	248.67	9	35.8%	5.0%
Illinois	242.80	10	32.6%	2.5%
Vermont	239.23	11	30.7%	1.0%
Nebraska	237.93	12	30.0%	0.4%
Idaho	236.87	13	29.4%	0.0%
Oregon	232.17	14	26.8%	-2.0%
Wisconsin	230.15	15	25.7%	-2.8%
Minnesota	229.43	16	25.3%	-3.1%
Florida	219.89	17	20.1%	-7.2%
Kansas	219.04	18	19.7%	-7.5%
West Virginia	216.85	19	18.5%	-8.4%
Michigan	212.58	20	16.1%	-10.3%
Pennsylvania	207.97	21	13.6%	-12.2%
Washington	207.94	22	13.6%	-12.2%
Ohio	205.66	23	12.4%	-13.2%
Arkansas	204.72	24	11.8%	-13.6%
Tennessee	204.20	25	11.6%	-13.8%
North Carolina	203.74	26	11.3%	-14.0%
Mississippi	202.36	27	10.6%	-14.6%
Texas	198.57	28	8.5%	-16.2%
Maryland	191.51	29	4.6%	-19.2%
Connecticut	186.97	30	2.1%	-21.1%
Virginia	186.54	31	1.9%	-21.2%
Utah	179.55	32	-1.9%	-24.2%
Colorado	178.93	33	-2.2%	-24.5%
Rhode Island	176.30	34	-3.7%	-25.6%
Delaware	175.94	35	-3.9%	-25.7%
New Mexico	175.72	36	-4.0%	-25.8%
Alabama	172.62	37	-5.7%	-27.1%
Missouri	172.45	38	-5.8%	-27.2%
Kentucky	165.26	39	-9.7%	-30.2%
New Hampshire	165.01	40	-9.9%	-30.3%
Indiana	157.33	41	-14.1%	-33.6%
California	152.89	42	-16.5%	-35.5%
South Carolina	152.53	43	-16.7%	-35.6%
Massachusetts	152.48	44	-16.7%	-35.6%
Alaska	150.57	45	-17.7%	-36.4%
Louisiana	150.48	46	-17.8%	-36.5%
Arizona	145.32	47	-20.6%	-38.6%
Georgia	116.20	48	-36.5%	-50.9%
New Jersey	108.88	49	-40.5%	-54.0%
Dist. of Col.	91.57	50	-50.0%	-61.3%
New York	70.17	51	-61.7%	-70.4%

