

**STATE AND LOCAL TAX BURDEN ANALYSIS
EXECUTIVE SUMMARY
FY 2009 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 48th nationally (out of 51) and 11th regionally (out of the 11 western states).

	<u>RANK</u>		<u>RANK</u>
Property tax.....	41	41.2% below national average	10
Sales tax.....	34	17.7% below national average	9
Individual income.....	32	13.7% below national average	6
Corporate income....	<u>33</u>	<u>38.6% below national average</u>	<u>3</u>
Overall ranking.....	48	29.4% below national average	11

Because of relatively low income in Idaho, the state's overall tax burden relative to income is 43rd nationally and 9th among the 11 western states.

Property tax.....	39	27.8% below national average	10	21.1% below western median
Sales tax.....	24	1.1% above national average	7	10.4% below western median
Individual income.....	26	6.0% above national average	5	13.1% above western median
Corporate income.....	<u>26</u>	<u>24.5% below national average</u>	<u>3</u>	<u>17.1% above western median</u>
Overall ranking.....	43	13.3% below national average	9	6.2% below western median

Idaho tax burdens decreased between FY 2008 and FY 2009. There were no rate changes in state taxes during this period. On an overall basis, Idaho taxes remain somewhat 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	\$ 91.14	\$2,925
National average total tax burden	\$105.09	\$4,141
Western median total tax burden	\$ 97.19	\$3,577

Because per capita income in Idaho is 18.6 percent lower than the U.S. average, ranking systems which compare taxes to income will show higher comparative taxes in Idaho than systems which are based on population.

Because local property taxes continued to increase while state tax collections decreased 13% from FY 2008 to FY 2009, property taxes increased in relative significance. Idaho's major taxes continue to show balance. In 2009, property taxes raised 27.8% of overall tax revenue, while income taxes accounted for 29.2% (individual for 26.0% and corporate income tax for 3.2%), and sales tax accounted for 26.7% of state and local tax revenue.

COMPARATIVE TAX POTENTIAL:
Tax Burden in Idaho and the United States
Fiscal Year 2009

Analysis by Alan S. Dornfest
Property Tax Policy Supervisor - Property Tax Division
Idaho State Tax Commission
January 6, 2012

Acknowledgement:

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

**Comparative Tax Potential FY 2009
Table of Contents**

Topic	Page
Acknowledgement	i
Table of Contents - Narrative	ii
Table of Contents - Appendix	iii
Narrative	1 - 13
Idaho Revenue System - Summary	1 - 3
Methodology	3 - 4
National Conditions	4 - 5
Distorting Factors	5
Summary of Idaho's Tax Burden	5 - 9
Tables and Charts included in narrative:	
Idaho's current rank and tax effort	6
Idaho's rank for five year period	7
Idaho's taxes vs. U.S. - Taxes per \$ income	8
Idaho's taxes vs. U.S. - Taxes per person	8
Idaho's taxes vs. neighbor states	9
Income based rank comparisons	10
Population based rank comparisons	11
Effective tax rate as percent of 2008 total personal income	12
Idaho's fiscal year 2008 per capita taxes (\$)	13

Appendix

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

Alphabetical - by State	I - XIV
Income Based	I - VII
Population Based	VIII - XIV
High to Low Tax Effort - by State	A - N
Income Based	A - F, M
Population Based	G - L, N
Per Capita Income	
Income Based	XV
Population Based	O
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 2009

IDAHO TAX REVENUE SYSTEM - SUMMARY:

In terms of the amount of revenue collected in comparison to income and population, Idaho tax collections tend to indicate low overall taxes, with excellent balance between major tax components. When observed on a regional basis, Idaho is in the somewhat unusual position of relying on three major taxes (income, sales, and property), as opposed to the systems hinged on only two taxes that are found in each of our border states except Utah. On the basis of taxes paid per person, the breadth of the Idaho system, produces the effect of being moderate in most specific major tax types, while ranking our overall per capita tax burden 48th highest nationally and 11th highest in the 11 western states. Idaho has relatively low income (with a rank of 45th nationally and 10th out of the 11 western states), and this raises our tax burden relative to income. In fiscal year 2009, this measure of overall tax burden shows us ranking 43rd nationally and 9th highest out of the 11 western states.

The Idaho tax system has tended over the long run to rely relatively less on property tax, and relatively more on motor vehicle taxes and income taxes in comparison to both regional and national practices. This year's pattern has shifted somewhat, with property taxes increasing during a period of decreasing income and sales tax collections. This change reflects the economic downturn, which did not implicitly reduce property taxes. Legislative changes that reduced school property taxes substantially and increased sales tax rates to compensate occurred during FY 2007, establishing that year as a new base for comparison purposes. This change does not enter into the interpretation of FY 2008 - FY 2009 tax collection or tax burden comparisons.

Similar overall patterns emerge using either income-based or population-based comparisons; however, our tax burden appears lower when computed on a per capita basis. This reflects our relatively very low per capita income, which trails the national average by 18.6%.

A comparison of FY 2008 and FY 2009 Idaho tax burden shows the following for our major taxes:

Idaho's individual income tax burden decreased significantly between 2008 and 2009, going from 14.1% over the U.S. average in FY 2008 to 6.0% over the U.S. average in FY 2009, relative to total personal income. This is the lowest relative burden for this tax since FY 1988. For this tax, Idaho's income based ranking dropped from 19th highest in 2008 to 26th highest in 2009, while our population based ranking decreased from 23rd in FY 2007 to 26th in FY 2008 to 32nd in FY 2009. These changes reflect an 18% drop in Idaho individual income tax collections in comparison to an 11% drop in national individual income tax collections between FY 2008 and FY 2009.

Corporate income tax burden is highly volatile due mostly to variations in corporate taxable income. On an income basis, after being just 3.4% below the U.S. average in FY 2006, in FY 2007, the relative burden in Idaho returned to the pre-2006 pattern of being significantly below the U.S. average. This new pattern continued in FY 2009, with the tax burden down to 24.5% below the U.S. average, almost exactly the same as in FY 2007.

Property tax burdens in Idaho increased slightly in FY 2009 following two years with decreasing burdens. Relative to income, these taxes increased from 30.4% below the U.S. average in FY 2008 to 27.8% below the U.S. average in FY 2009. This remains historically low, although property tax burden has increased. In many states, fixed rate components of property tax systems force tax collections down when property values drop. Given the budget based system that allows tax rates to float upward in response to lower property values, Idaho property taxes did not decrease in FY 2009. When tax burden is calculated on a per capita basis, Idaho was 41.2% below the U.S. average in FY 2009.

Idaho's relative sales tax burden decreased slightly in FY 2009 and is now 1.1% above the U.S. average. This reflects a larger relative drop in sales tax collections in Idaho than in the nation as a whole. Between FY 2008 and FY 2009, Idaho sales tax collections dropped 10.5%; for the U.S. as a whole, the decrease was 4.4%. On a per capita basis, Idaho's relative sales tax burden decreased from 11.8% below the U.S. average in FY 2008 to 17.7% below this average in FY 2009.

Idaho's relative motor vehicle tax burden (fuel taxes and licenses and registration fees) decreased slightly from 51.1% over the U.S. average in FY 2008 to 43% over the U.S. average in FY 2009, remaining well above the national average in this category. Comparisons between states are difficult for these taxes, because some states require motor vehicles to pay personal property tax, in which case the amounts would be included in the property tax category. Idaho's motor vehicle registration fees are in lieu of property tax and tend to inflate the apparent relative level of Idaho motor vehicle taxes.

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

Idaho's major taxes traditionally have been balanced. In FY 2009, property taxes raised 27.8% of overall tax revenue, while income taxes accounted for 29.2% (individual for 26.0% and corporate income tax for 3.2%), and sales tax accounted for 26.7% of our tax revenue. The proportional share of property tax grew between FY 2008 and FY 2009 because of the resistance of this tax to economic downturns.

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

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

Table 1: Change in Total Tax Collections FY 2008 - FY 2009

Tax Type	Idaho - FY 2008/2009 Percent Change	U.S. - FY 2008/2009 Percent Change
Property	6.3%	3.5%
Sales	-10.5%	-4.4%
Individual Income	-18.3%	11.2%
Corporate Income	-25.2%	-20.5%
Motor Vehicle	-6.4%	-0.2%
Overall	-8.5%	-4.4%

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 2009 were \$1,271,356.0 million, down 4.4% since FY 2008. Total personal income decreased 0.1% to \$12,097,667 million. The national average tax rate decreased from 10.99% in FY 2008 to 10.51% of income in FY 2009.

In 2009, total U.S. population increased by 0.9% to 307,007,000. The average overall per capita tax decreased 5.3% to \$4,141.14.

States that typically overutilize most or all taxes tend to be the ones whose residents have high tax burdens, especially relative to income. In FY 2009 the greatest overall tax overutilization was found in New Jersey (\$4.6 billion) and New York (\$38.1 billion), while the greatest amounts of underutilization were \$9.7 billion in Texas and \$5.9 billion in Florida. Patterns for New York, Texas, and Florida have become ingrained over time.

The most significant overall tax burden changes in FY 2009 were in Arizona, Arkansas, New Mexico, and Utah, with tax burden rank in Arizona decreasing from 31st in 2008 to 40th in 2009, while the rank in New Mexico decreased from 10th in 2008 to 22nd in 2009. Arkansas had a tax burden rank increase after a significant decrease between 2007 and 2008. Overall state and local tax revenue nearly doubled in Alaska between FY 2007 and FY 2008. This was due primarily to a legislative overhaul of Alaska's gas and oil production tax, which was changed from a tax based on production to a tax based on profits. Amounts generated by this new tax dramatically decreased in FY 2009 and, accordingly, overall tax revenue in Alaska dropped 35% in FY 2009.

Property tax rank changes were relatively rare, with the only large rank decreases occurring in Ohio (-7) and Pennsylvania (-6).

Sales tax ranks increased most significantly in Iowa (+10) and North Dakota (+7), while Idaho's sales tax rank dropped (-5). The increase in Iowa resulted from a 1% increase in the state sales tax rate.

Individual income tax rank changes were most significant in Indiana (+12) and Kentucky (+7). Decreases in individual income tax ranks occurred in Connecticut (-7) and Idaho (-7).

Corporate income taxes were the most volatile, with many double digit rank changes. Ranks were down significantly in Illinois, Michigan, New Mexico, and Oregon, with Michigan dropping 27 ranks. The decrease in Michigan is directly traceable to the replacement of the Single Business

Tax, a modified value-added tax, with the Michigan Business Tax, consisting of both a business income tax and a modified gross receipts tax. The previous tax was reported to the Census Bureau as a corporate income tax; however only 1/3 of the replacement tax is reported under this category. This reporting construct resulted in a 60% decrease in corporate income tax collections included for this tax burden analysis. In the case of Oregon, significant refunds were issued in FY 2009 for earlier tax years, lowering net tax collections for FY 2009. In Illinois, replacement tax receipts were included in the net collections reported in FY 2008, but excluded from the amount reported for FY 2009

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

DISTORTING FACTORS:

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

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

SUMMARY OF IDAHO'S TAX BURDEN:

Prior to 2002, the long-term pattern in Idaho had been a relative overall tax burden slightly above the U.S. average using income based analysis and significantly below the U.S. average on a per capita basis. In FY 2002, relative burden measured in comparison to income decreased substantially to 4.6% below the U.S. average. For most of the period since that time the relative burden has been stable within a narrow range. In FY 2007, however, this relative burden decreased to 9.5% below the U.S. average and declined further in FY 2008 and FY 2009 to 10.3% and 13.3% below the U.S. average, respectively. This is our lowest relative burden based on overall taxes in comparison to income since this study

was undertaken in fiscal year 1977. Our income based relative ranking decreased from 39th to 43rd. Idaho's per capita ranking decreased from 46th to 48th and we remain significantly below the U.S. average using this measure. Idaho per capita overall taxes were the lowest since FY 2004.

In FY 2009, Idaho underutilized all taxes by \$691.7 million using income as a basis for comparison. This represents the greatest comparative underutilization since this report series began in fiscal year 1977.

The overall tax burden in Idaho in FY 2009 decreased 7.5%, to \$91.14 per \$1,000 of income. Overall taxes decreased 8.5% during this period and total personal income decreased 1.0% over the same period. Our per capita taxes decreased 9.6%, to \$2,924.53 for each person. National average taxes in FY 2009 were \$105.09 per \$1,000 of income (4.4% lower than in FY 2008) or \$4,141.14 for each person. Table 2 shows our tax effort and corresponding rank on a national level. An effort of 100% would indicate taxes equal to the U.S. average effective tax rate for a particular tax or overall.

Table 2: FY 2009 Idaho taxes in comparison to U.S. averages

Type of Tax	Based on Income		Based on Population	
	Tax Effort %	Rank*	Tax Effort %	Rank*
Property	72.2	39	58.8	41
Sales	101.1	24	82.3	34
Individual Income	106.0	26	86.3	32
Corporate Income	75.5	26	61.4	33
Motor Vehicle	143.0	8	116.4	19
Overall	86.7	43	70.6	48

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

Between FY 2008 and FY 2009, per capita income in Idaho decreased at a faster rate than the national average (-0.9% nationally versus -2.2% in Idaho). Idaho per capita income remains low, decreasing to 18.6% below the U.S. average. Ranking systems which compare taxes to income will show higher comparative taxes in Idaho than systems which are based on population.

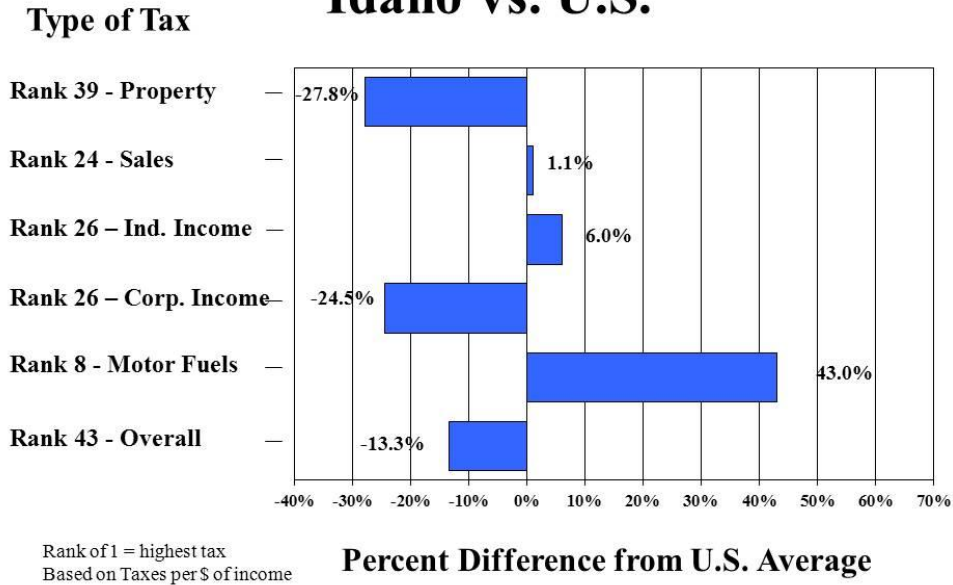
Table 3 compares Idaho's tax and income ranks for the most recent five analysis periods and shows how many states utilize each tax (the District of Columbia is considered a "state" for the purposes of this chart and all rankings in this report).

Table 3: Relative income and tax ranks for Idaho since FY 2005

Type of Tax	Number of States	Income Basis for Rank					Population Basis for Rank				
		FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
Property	51	32	31	41	41	39	38	38	42	42	41
Sales	47	17	26	21	19	24	29	38	29	29	34
Individual Income	44	22	18	18	19	26	30	27	23	26	32
Corporate Income	47	26	23	32	27	26	33	30	35	33	33
Motor Vehicle	51	6	5	6	8	8	13	11	13	13	19
Overall	51	31	34	42	39	43	43	46	46	46	48
Per Capita Income	51	43	46	44	45	45	XX	XX	XX	XX	XX

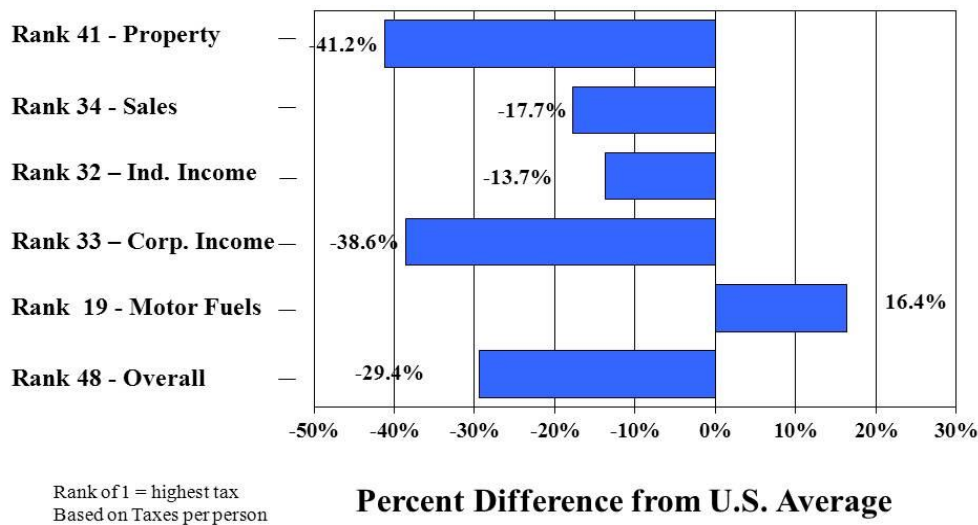
Graphically, Idaho's income based tax burden can be viewed as follows:

FY 2009 Taxes Idaho vs. U.S.



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

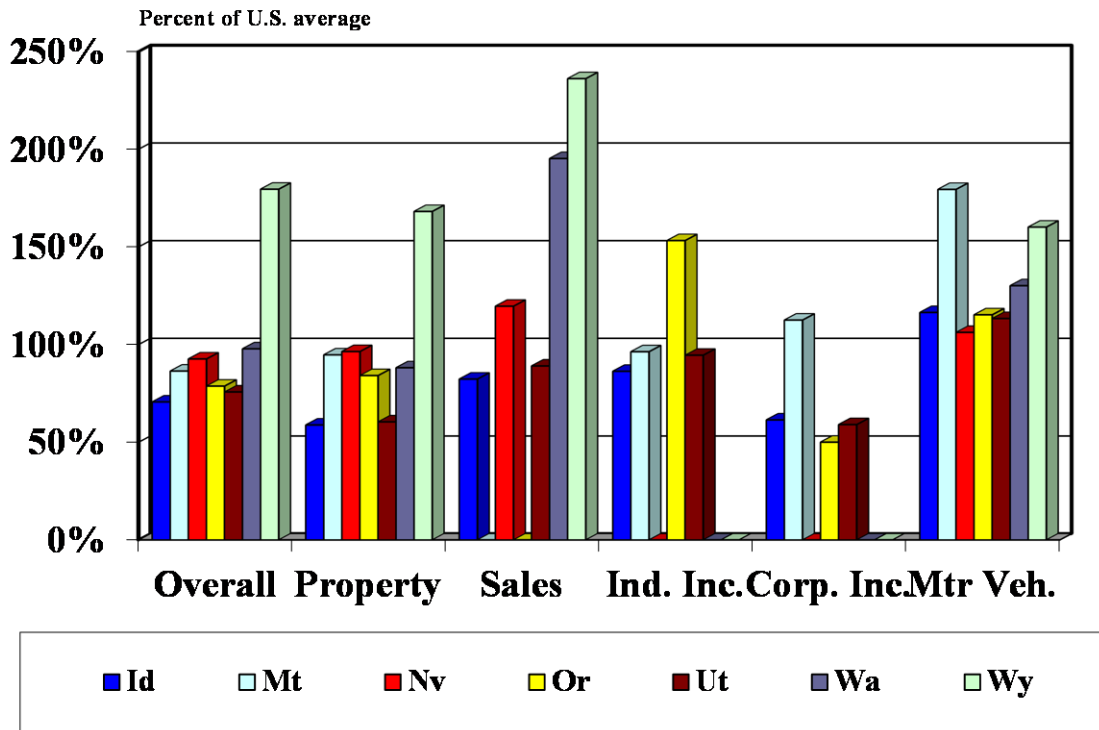
FY 2009 Taxes Idaho vs. U.S.



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

Fiscal Year 2009 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 2009						
Type of Tax	Idaho's Rank Among 11 Western States (National Rank)	Western States Having Lower Taxes National Rank:		Western States with Higher Taxes National Rank:		Western States Not Using Tax
Property Tax	10 (39)	New Mexico	47	Arizona	26	
				California	21	
				Colorado	33	
				Montana	16	
				Nevada	22	
				Oregon	25	
				Utah	36	
				Washington	35	
				Wyoming	4	
Sales Tax	7 (24)	California	27	Arizona	10	Montana
		Colorado	26	Nevada	14	Oregon
				New Mexico	5	
				Utah	18	
				Washington	3	
				Wyoming	1	
Individual Income Tax	5 (26)	Arizona	42	California	13	Nevada
		Colorado	32	Montana	22	Washington
		New Mexico	41	Oregon	3	Wyoming
				Utah	17	
Corporate Income Tax	3 (26)	Arizona	31	California	7	Nevada
		Colorado	44	Montana	11	Washington
		New Mexico	35			Wyoming
		Oregon	38			
		Utah	28			
Motor Vehicle Tax	3 (8)	Arizona	35	Montana	1	
		California	44	Utah	7	
		Colorado	38			
		New Mexico	31			
		Oregon	18			
		Nevada	32			
		Washington	20			
		Wyoming	12			
All State & Local Taxes	9 (43)	Colorado	46	Arizona	40	
		Oregon	44	California	18	
				Montana	24	
				Nevada	35	
				New Mexico	22	
				Utah	31	
				Wyoming	2	
				Washington	37	

Note: Rank of 1 = highest effective rate.

Population-Based Comparisons - FY 2009

Type of Tax	Idaho's Rank Among 11 Western States (National Rank)	Western States Having Lower Taxes National Rank		Western States with Higher Taxes National Rank		Western States Not Using Tax
Property Tax	10 (41)	New Mexico	48	Arizona California Colorado Montana Nevada Oregon Utah Washington Wyoming	34 16 25 24 22 30 40 27 5	
Sales Tax	9 (34)			Arizona California Colorado Nevada New Mexico Utah Washington Wyoming	12 19 20 11 6 29 3 1	Montana Oregon
Individual Income Tax	6 (32)	Arizona New Mexico	42 41	California Colorado Montana Oregon Utah	9 24 27 6 29	Nevada Washington Wyoming
Corporate Income Tax	3 (33)	Arizona Colorado New Mexico Oregon Utah	34 42 37 39 35	California Montana	7 11	Nevada Washington Wyoming
Motor Vehicle Tax	4 (19)	Arizona California Colorado Nevada New Mexico Oregon Utah	44 40 34 26 38 20 22	Montana Washington Wyoming	1 9 3	
All State & Local Taxes	11 (48)			Arizona California Colorado Montana Nevada New Mexico Oregon Utah Washington Wyoming	46 12 29 33 26 35 40 45 22 3	

Note: Rank of 1 = highest effective rate.

Effective Tax Rate as Percent of 2009 Total Personal Income							
Tax Category	Idaho	11 Western			Nationwide		
		High	Median	Low	High	Median	Low
Property Tax	2.53%	4.93%	3.21%	1.85%	5.65%	3.21%	1.53%
		WY	AZ	NM	NH	AZ	AL
Sales Tax	2.43%	4.76%	2.71%	0%	4.76%	2.41%	0%
		WY	UT	MT OR	WY	CO	DE MT NH OR
Individual Income Tax	2.37%	3.77%	2.10%	0%	4.80%	2.37%	0%
		OR	CO	NV WA WY	NY	ID	FL NV SD TX WA WY AK
Corporate Income Tax	0.29	0.60%	0.24%	0%	2.14%	0.29%	0%
		CA	NM	NV WA WY	AK	ID	NV TX WA WY
*Motor Vehicle Tax	0.70	1.01%	0.60%	0.39%	1.01%	0.57%	0.15%
		MT	WA	CA	MT	IL	DC
Total State & Local Taxes	9.11%	15.80%	9.72%	8.92%	21.51%	10.42%	8.25%
		WY	NV	CO	AK	PA	TN

*Includes motor fuels.

Idaho's Fiscal Year 2009 Total Per Capita Taxes (\$)							
Tax Category	Idaho	11 Western			Nationwide		
		High	Median	Low	High	Median	Low
Property Tax	\$ 812	\$ 2,321	\$1,217	\$ 611	\$2,985	\$1,230	\$ 503
		WY	WA	NM	DC	PA	AL
Sales Tax	\$ 780	\$ 2,238	\$1,010	\$ 0	\$ 2,238	\$ 914	\$ 0
		WY	CA	MT OR	WY	GA	DE MT NH OR
Individual Income Tax	\$ 761	\$ 1,350	\$ 761	\$ 0	\$ 2,277	\$ 856	\$ 0
		OR	ID	NV WA WY	NY	WV	FL NV SD TX WA WY AK
Corporate Income Tax	\$ 92	\$ 258	\$ 81	\$ 0	\$ 905	\$ 110	\$ 0
		CA	NM	NV WA WY	AK	MS	NV TX WA WY
*Motor Vehicle Tax	\$ 224	\$ 345	\$ 218	\$ 156	\$ 345	\$ 204	\$ 94
		MT	UT	AZ	MT	NV	DC
Total State & Local Taxes	\$2,925	\$ 7,432	\$ 3,577	\$ 2,925	\$ 9,104	\$ 3,834	\$ 2,835
		WY	MT	ID	AK	NV	AL

*Includes motor fuels.

APPENDIX

CHART I: FY 2009 PROPERTY TAX BURDEN - BASED ON TOTAL PERSONAL INCOME

12/7/11

State	Personal Income FY 2009 \$ Million	State & Local FY-09 Property Tax Revenue \$ Million	Tax Capacity Potent. Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)	Underutil. Potential: (Overutil.) \$ Million (C4-C3)	Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	12,097,667	424,014.2			3.50%		
Alabama	156,063	2,384.2	5,469.9	3,085.7	1.53%	43.6%	51
Alaska	29,563	1,197.5	1,036.2	(161.4)	4.05%	115.6%	14
Arizona	220,052	7,061.0	7,712.7	651.6	3.21%	91.6%	26
Arkansas	91,965	1,583.6	3,223.3	1,639.7	1.72%	49.1%	49
California	1,584,603	53,879.1	55,539.1	1,660.0	3.40%	97.0%	21
Colorado	210,191	6,298.4	7,367.0	1,068.7	3.00%	85.5%	33
Connecticut	193,547	8,789.3	6,783.7	(2,005.6)	4.54%	129.6%	8
Delaware	35,202	632.0	1,233.8	601.8	1.80%	51.2%	48
Dist. of Col.	38,417	1,790.0	1,346.5	(443.5)	4.66%	132.9%	6
Florida	708,883	29,537.2	24,845.8	(4,691.4)	4.17%	118.9%	13
Georgia	333,508	10,439.0	11,689.2	1,250.2	3.13%	89.3%	29
Hawaii	54,153	1,316.2	1,898.0	581.8	2.43%	69.3%	42
Idaho	49,600	1,255.3	1,738.4	483.2	2.53%	72.2%	39
Illinois	539,495	22,764.3	18,908.9	(3,855.4)	4.22%	120.4%	11
Indiana	218,524	7,238.3	7,659.1	420.8	3.31%	94.5%	23
Iowa	112,218	3,946.3	3,933.2	(13.1)	3.52%	100.3%	20
Kansas	107,390	3,816.2	3,763.9	(52.2)	3.55%	101.4%	19
Kentucky	134,936	2,853.8	4,729.4	1,875.6	2.11%	60.3%	45
Louisiana	160,222	3,135.2	5,615.7	2,480.4	1.96%	55.8%	46
Maine	47,895	2,181.7	1,678.7	(503.0)	4.56%	130.0%	7
Maryland	274,155	6,875.7	9,608.9	2,733.2	2.51%	71.6%	41
Massachusetts	330,309	12,166.7	11,577.1	(589.7)	3.68%	105.1%	18
Michigan	343,702	14,410.5	12,046.5	(2,364.0)	4.19%	119.6%	12
Minnesota	221,781	7,084.3	7,773.3	689.0	3.19%	91.1%	27
Mississippi	88,604	2,343.3	3,105.5	762.2	2.64%	75.5%	37
Missouri	215,543	5,520.1	7,554.6	2,034.5	2.56%	73.1%	38
Montana	33,268	1,275.2	1,166.0	(109.2)	3.83%	109.4%	16
Nebraska	69,205	2,592.9	2,425.6	(167.3)	3.75%	106.9%	17
Nevada	104,256	3,519.1	3,654.1	134.9	3.38%	96.3%	22
New Hampshire	56,858	3,211.3	1,992.8	(1,218.5)	5.65%	161.1%	1
New Jersey	441,018	23,260.1	15,457.3	(7,802.8)	5.27%	150.5%	3
New Mexico	66,278	1,226.9	2,323.0	1,096.1	1.85%	52.8%	47
New York	926,702	41,140.2	32,480.2	(8,660.0)	4.44%	126.7%	9
North Carolina	323,295	8,136.7	11,331.2	3,194.5	2.52%	71.8%	40
North Dakota	25,526	770.4	894.7	124.3	3.02%	86.1%	32
Ohio	410,343	13,079.9	14,382.2	1,302.3	3.19%	90.9%	28
Oklahoma	130,461	2,205.8	4,572.5	2,366.7	1.69%	48.2%	50
Oregon	136,887	4,441.0	4,797.8	356.7	3.24%	92.6%	25
Pennsylvania	498,390	15,505.1	17,468.2	1,963.1	3.11%	88.8%	30
Rhode Island	43,231	2,127.8	1,515.2	(612.6)	4.92%	140.4%	5
South Carolina	145,433	4,423.0	5,097.3	674.3	3.04%	86.8%	31
South Dakota	30,527	891.9	1,069.9	178.0	2.92%	83.4%	34
Tennessee	216,732	4,697.9	7,596.3	2,898.3	2.17%	61.8%	44
Texas	912,375	36,218.6	31,978.1	(4,240.5)	3.97%	113.3%	15
Utah	86,587	2,323.1	3,034.8	711.7	2.68%	76.5%	36
Vermont	23,919	1,284.2	838.4	(445.8)	5.37%	153.2%	2
Virginia	342,732	11,273.8	12,012.5	738.7	3.29%	93.9%	24
Washington	279,405	8,107.2	9,792.9	1,685.7	2.90%	82.8%	35
West Virginia	58,281	1,306.8	2,042.7	735.9	2.24%	64.0%	43
Wisconsin	209,837	9,232.6	7,354.6	(1,878.0)	4.40%	125.5%	10
Wyoming	25,608	1,263.4	897.5	(365.9)	4.93%	140.8%	4

CHART II: FY 2009 SALES TAX BURDEN - BASED ON TOTAL PERSONAL INCOME

12/07/11

State	Personal Income FY 2009 \$ Million	State & Local FY-09 Sales Tax Revenue \$ Million	Tax Capacity: Potential Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)	Underutil. Potential: (Overutil.) \$ Million (C4-C3)	Ave. Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	12,097,667	291,045.2			2.41%		
Alabama	156,063	3,870.4	3,754.6	(115.8)	2.48%	103.1%	23
Alaska	29,563	201.3	711.2	509.9	0.68%	28.3%	47
Arizona	220,052	7,405.0	5,294.0	(2,111.0)	3.37%	139.9%	10
Arkansas	91,965	3,672.9	2,212.5	(1,460.4)	3.99%	166.0%	6
California	1,584,603	37,319.9	38,122.3	802.4	2.36%	97.9%	27
Colorado	210,191	5,063.7	5,056.8	(6.9)	2.41%	100.1%	26
Connecticut	193,547	3,290.1	4,656.3	1,366.3	1.70%	70.7%	42
Delaware	35,202	0.0	846.9	846.9	0.00%	0.0%	48
Dist. of Col.	38,417	849.3	924.2	74.9	2.21%	91.9%	30
Florida	708,883	20,595.4	17,054.3	(3,541.2)	2.91%	120.8%	12
Georgia	333,508	8,982.0	8,023.5	(958.5)	2.69%	111.9%	19
Hawaii	54,153	2,461.6	1,302.8	(1,158.8)	4.55%	188.9%	2
Idaho	49,600	1,206.1	1,193.3	(12.9)	2.43%	101.1%	24
Illinois	539,495	10,788.3	12,979.2	2,190.9	2.00%	83.1%	37
Indiana	218,524	6,205.6	5,257.2	(948.4)	2.84%	118.0%	15
Iowa	112,218	2,808.4	2,699.7	(108.7)	2.50%	104.0%	22
Kansas	107,390	2,955.0	2,583.6	(371.4)	2.75%	114.4%	17
Kentucky	134,936	2,857.7	3,246.3	388.6	2.12%	88.0%	33
Louisiana	160,222	6,650.2	3,854.6	(2,795.5)	4.15%	172.5%	4
Maine	47,895	1,012.4	1,152.3	139.9	2.11%	87.9%	34
Maryland	274,155	3,851.3	6,595.6	2,744.3	1.40%	58.4%	43
Massachusetts	330,309	3,880.1	7,946.6	4,066.5	1.17%	48.8%	46
Michigan	343,702	8,998.9	8,268.8	(730.2)	2.62%	108.8%	20
Minnesota	221,781	4,489.0	5,335.6	846.6	2.02%	84.1%	36
Mississippi	88,604	3,026.5	2,131.6	(894.9)	3.42%	142.0%	8
Missouri	215,543	4,801.4	5,185.5	384.1	2.23%	92.6%	29
Montana	33,268	0.0	800.4	800.4	0.00%	0.0%	49
Nebraska	69,205	1,795.8	1,664.9	(130.9)	2.59%	107.9%	21
Nevada	104,256	2,995.9	2,508.2	(487.8)	2.87%	119.4%	14
New Hampshire	56,858	0.0	1,367.9	1,367.9	0.00%	0.0%	50
New Jersey	441,018	8,189.0	10,610.0	2,421.0	1.86%	77.2%	40
New Mexico	66,278	2,708.4	1,594.5	(1,113.9)	4.09%	169.9%	5
New York	926,702	22,534.9	22,294.5	(240.4)	2.43%	101.1%	25
North Carolina	323,295	7,366.7	7,777.8	411.1	2.28%	94.7%	28
North Dakota	25,526	705.3	614.1	(91.2)	2.76%	114.9%	16
Ohio	410,343	8,986.1	9,872.0	885.9	2.19%	91.0%	31
Oklahoma	130,461	3,755.2	3,138.6	(616.6)	2.88%	119.6%	13
Oregon	136,887	0.0	3,293.2	3,293.2	0.00%	0.0%	51
Pennsylvania	498,390	8,805.0	11,990.3	3,185.3	1.77%	73.4%	41
Rhode Island	43,231	814.5	1,040.0	225.5	1.88%	78.3%	39
South Carolina	145,433	3,129.6	3,498.8	369.2	2.15%	89.4%	32
South Dakota	30,527	1,034.9	734.4	(300.5)	3.39%	140.9%	9
Tennessee	216,732	8,299.2	5,214.1	(3,085.1)	3.83%	159.2%	7
Texas	912,375	26,545.1	21,949.9	(4,595.2)	2.91%	120.9%	11
Utah	86,587	2,348.9	2,083.1	(265.8)	2.71%	112.8%	18
Vermont	23,919	329.0	575.4	246.4	1.38%	57.2%	44
Virginia	342,732	4,405.3	8,245.4	3,840.1	1.29%	53.4%	45
Washington	279,405	12,329.2	6,721.9	(5,607.3)	4.41%	183.4%	3
West Virginia	58,281	1,110.0	1,402.1	292.1	1.90%	79.2%	38
Wisconsin	209,837	4,396.6	5,048.3	651.7	2.10%	87.1%	35
Wyoming	25,608	1,218.3	616.1	(602.2)	4.76%	197.8%	1

**CHART III: FY 2009 INDIVIDUAL INCOME TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

12/07/11 State	Personal Income FY 2009 \$ Million	State & Local FY-09 Individual Inc. Tax Revenue \$ Million	Tax Capacity: Potent. Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)	Underutil. Potential: (Overutil.) \$ Million (C4-C3)	Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	12,097,667	270,517.7			2.24%		
Alabama	156,063	2,794.7	3,489.7	695.0	1.79%	80.1%	37
Alaska	29,563	0.0	661.1	661.1	0.00%	0.0%	51
Arizona	220,052	2,575.8	4,920.6	2,344.9	1.17%	52.3%	42
Arkansas	91,965	2,239.0	2,056.4	(182.5)	2.43%	108.9%	24
California	1,584,603	44,356.0	35,433.5	(8,922.4)	2.80%	125.2%	13
Colorado	210,191	4,403.4	4,700.1	296.7	2.09%	93.7%	32
Connecticut	193,547	5,609.3	4,327.9	(1,281.3)	2.90%	129.6%	10
Delaware	35,202	966.6	787.2	(179.4)	2.75%	122.8%	14
Dist. of Col.	38,417	1,125.9	859.0	(266.8)	2.93%	131.1%	9
Florida	708,883	0.0	15,851.4	15,851.4	0.00%	0.0%	50
Georgia	333,508	7,801.2	7,457.6	(343.6)	2.34%	104.6%	28
Hawaii	54,153	1,338.7	1,210.9	(127.8)	2.47%	110.6%	23
Idaho	49,600	1,175.6	1,109.1	(66.5)	2.37%	106.0%	26
Illinois	539,495	9,222.6	12,063.7	2,841.1	1.71%	76.4%	38
Indiana	218,524	5,701.3	4,886.5	(814.8)	2.61%	116.7%	19
Iowa	112,218	2,797.9	2,509.3	(288.6)	2.49%	111.5%	21
Kansas	107,390	2,733.6	2,401.4	(332.2)	2.55%	113.8%	20
Kentucky	134,936	4,338.8	3,017.3	(1,321.5)	3.22%	143.8%	4
Louisiana	160,222	2,940.6	3,582.7	642.1	1.84%	82.1%	35
Maine	47,895	1,370.7	1,071.0	(299.7)	2.86%	128.0%	11
Maryland	274,155	10,757.0	6,130.4	(4,626.6)	3.92%	175.5%	2
Massachusetts	330,309	10,599.1	7,386.1	(3,213.0)	3.21%	143.5%	5
Michigan	343,702	6,274.4	7,685.6	1,411.1	1.83%	81.6%	36
Minnesota	221,781	6,948.1	4,959.3	(1,988.8)	3.13%	140.1%	6
Mississippi	88,604	1,485.6	1,981.3	495.7	1.68%	75.0%	39
Missouri	215,543	5,074.4	4,819.8	(254.6)	2.35%	105.3%	27
Montana	33,268	827.2	743.9	(83.3)	2.49%	111.2%	22
Nebraska	69,205	1,602.1	1,547.5	(54.6)	2.31%	103.5%	29
Nevada	104,256	0.0	2,331.3	2,331.3	0.00%	0.0%	49
New Hampshire	56,858	98.2	1,271.4	1,173.2	0.17%	7.7%	43
New Jersey	441,018	10,663.9	9,861.7	(802.2)	2.42%	108.1%	25
New Mexico	66,278	958.5	1,482.0	523.5	1.45%	64.7%	41
New York	926,702	44,503.6	20,722.1	(23,781.5)	4.80%	214.8%	1
North Carolina	323,295	9,560.4	7,229.2	(2,331.1)	2.96%	132.2%	8
North Dakota	25,526	370.2	570.8	200.6	1.45%	64.9%	40
Ohio	410,343	12,603.3	9,175.7	(3,427.6)	3.07%	137.4%	7
Oklahoma	130,461	2,544.6	2,917.2	372.7	1.95%	87.2%	33
Oregon	136,887	5,164.5	3,060.9	(2,103.6)	3.77%	168.7%	3
Pennsylvania	498,390	13,420.9	11,144.6	(2,276.3)	2.69%	120.4%	15
Rhode Island	43,231	960.9	966.7	5.8	2.22%	99.4%	31
South Carolina	145,433	2,812.3	3,252.0	439.7	1.93%	86.5%	34
South Dakota	30,527	0.0	682.6	682.6	0.00%	0.0%	48
Tennessee	216,732	221.7	4,846.4	4,624.7	0.10%	4.6%	44
Texas	912,375	0.0	20,401.8	20,401.8	0.00%	0.0%	47
Utah	86,587	2,319.6	1,936.2	(383.5)	2.68%	119.8%	17
Vermont	23,919	532.9	534.9	2.0	2.23%	99.6%	30
Virginia	342,732	9,194.4	7,663.9	(1,530.5)	2.68%	120.0%	16
Washington	279,405	0.0	6,247.8	6,247.8	0.00%	0.0%	46
West Virginia	58,281	1,557.4	1,303.2	(254.2)	2.67%	119.5%	18
Wisconsin	209,837	5,971.2	4,692.2	(1,279.0)	2.85%	127.3%	12
Wyoming	25,608	0.0	572.6	572.6	0.00%	0.0%	45

**CHART IV: FY 2009 CORPORATE INCOME TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

12/07/11 State	Personal Income FY 2009 \$ Million	State & Local FY-09 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	12,097,667	45,980.0			0.38%		
Alabama	156,063	494.0	593.2	99.2	0.32%	83.3%	23
Alaska	29,563	632.1	112.4	(519.8)	2.14%	562.6%	1
Arizona	220,052	592.2	836.4	244.2	0.27%	70.8%	31
Arkansas	91,965	346.2	349.5	3.3	0.38%	99.1%	15
California	1,584,603	9,535.7	6,022.6	(3,513.0)	0.60%	158.3%	7
Colorado	210,191	329.5	798.9	469.3	0.16%	41.3%	44
Connecticut	193,547	444.1	735.6	291.6	0.23%	60.4%	37
Delaware	35,202	212.7	133.8	(78.9)	0.60%	159.0%	6
Dist. of Col.	38,417	342.7	146.0	(196.7)	0.89%	234.7%	3
Florida	708,883	1,836.8	2,694.3	857.5	0.26%	68.2%	33
Georgia	333,508	694.7	1,267.6	572.9	0.21%	54.8%	39
Hawaii	54,153	78.6	205.8	127.2	0.15%	38.2%	47
Idaho	49,600	142.2	188.5	46.3	0.29%	75.5%	26
Illinois	539,495	1,710.0	2,050.5	340.5	0.32%	83.4%	22
Indiana	218,524	839.0	830.6	(8.4)	0.38%	101.0%	12
Iowa	112,218	264.4	426.5	162.1	0.24%	62.0%	36
Kansas	107,390	370.9	408.2	37.3	0.35%	90.9%	21
Kentucky	134,936	505.3	512.9	7.5	0.37%	98.5%	16
Louisiana	160,222	612.5	609.0	(3.6)	0.38%	100.6%	13
Maine	47,895	143.1	182.0	38.9	0.30%	78.6%	25
Maryland	274,155	749.0	1,042.0	293.0	0.27%	71.9%	30
Massachusetts	330,309	1,789.6	1,255.4	(534.1)	0.54%	142.5%	9
Michigan	343,702	703.3	1,306.3	603.1	0.20%	53.8%	40
Minnesota	221,781	779.1	842.9	63.9	0.35%	92.4%	20
Mississippi	88,604	324.3	336.8	12.5	0.37%	96.3%	17
Missouri	215,543	327.2	819.2	492.1	0.15%	39.9%	46
Montana	33,268	164.3	126.4	(37.8)	0.49%	129.9%	11
Nebraska	69,205	198.4	263.0	64.6	0.29%	75.4%	27
Nevada	104,256	0.0	396.2	396.2	0.00%	0.0%	51
New Hampshire	56,858	493.4	216.1	(277.3)	0.87%	228.3%	4
New Jersey	441,018	2,397.5	1,676.2	(721.3)	0.54%	143.0%	8
New Mexico	66,278	162.5	251.9	89.4	0.25%	64.5%	35
New York	926,702	10,457.9	3,522.1	(6,935.7)	1.13%	296.9%	2
North Carolina	323,295	901.4	1,228.8	327.3	0.28%	73.4%	29
North Dakota	25,526	129.5	97.0	(32.5)	0.51%	133.5%	10
Ohio	410,343	627.5	1,559.6	932.1	0.15%	40.2%	45
Oklahoma	130,461	342.8	495.8	153.1	0.26%	69.1%	32
Oregon	136,887	286.7	520.3	233.6	0.21%	55.1%	38
Pennsylvania	498,390	1,752.7	1,894.2	141.5	0.35%	92.5%	19
Rhode Island	43,231	108.5	164.3	55.8	0.25%	66.0%	34
South Carolina	145,433	249.2	552.8	303.6	0.17%	45.1%	42
South Dakota	30,527	48.8	116.0	67.3	0.16%	42.0%	43
Tennessee	216,732	816.3	823.7	7.5	0.38%	99.1%	14
Texas	912,375	0.0	3,467.7	3,467.7	0.00%	0.0%	50
Utah	86,587	245.9	329.1	83.2	0.28%	74.7%	28
Vermont	23,919	86.8	90.9	4.2	0.36%	95.4%	18
Virginia	342,732	633.5	1,302.6	669.1	0.18%	48.6%	41
Washington	279,405	0.0	1,061.9	1,061.9	0.00%	0.0%	49
West Virginia	58,281	420.5	221.5	(199.0)	0.72%	189.8%	5
Wisconsin	209,837	656.9	797.5	140.7	0.31%	82.4%	24
Wyoming	25,608	0.0	97.3	97.3	0.00%	0.0%	48

**CHART V: FY 2009 COMBINED CORPORATE & INDIVIDUAL INCOME TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

12/07/11 State	Personal Income FY 2009 \$ Million	State & Local FY-09 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	12,097,667	316,497.7			2.62%		
Alabama	156,063	3,288.7	4,082.9	794.2	2.11%	80.5%	36
Alaska	29,563	632.1	773.4	141.3	2.14%	81.7%	35
Arizona	220,052	3,167.9	5,757.0	2,589.0	1.44%	55.0%	43
Arkansas	91,965	2,585.2	2,406.0	(179.2)	2.81%	107.4%	23
California	1,584,603	53,891.6	41,456.2	(12,435.5)	3.40%	130.0%	8
Colorado	210,191	4,733.0	5,499.0	766.0	2.25%	86.1%	32
Connecticut	193,547	6,053.3	5,063.5	(989.8)	3.13%	119.5%	15
Delaware	35,202	1,179.3	921.0	(258.4)	3.35%	128.1%	10
Dist. of Col.	38,417	1,468.6	1,005.1	(463.5)	3.82%	146.1%	4
Florida	708,883	1,836.8	18,545.7	16,708.9	0.26%	9.9%	46
Georgia	333,508	8,495.9	8,725.2	229.3	2.55%	97.4%	29
Hawaii	54,153	1,417.3	1,416.7	(0.6)	2.62%	100.0%	26
Idaho	49,600	1,317.8	1,297.6	(20.2)	2.66%	101.6%	25
Illinois	539,495	10,932.6	14,114.2	3,181.6	2.03%	77.5%	40
Indiana	218,524	6,540.2	5,717.0	(823.2)	2.99%	114.4%	17
Iowa	112,218	3,062.3	2,935.8	(126.5)	2.73%	104.3%	24
Kansas	107,390	3,104.5	2,809.5	(294.9)	2.89%	110.5%	21
Kentucky	134,936	4,844.1	3,530.2	(1,313.9)	3.59%	137.2%	6
Louisiana	160,222	3,553.2	4,191.7	638.5	2.22%	84.8%	33
Maine	47,895	1,513.8	1,253.0	(260.8)	3.16%	120.8%	13
Maryland	274,155	11,506.0	7,172.4	(4,333.6)	4.20%	160.4%	2
Massachusetts	330,309	12,388.6	8,641.5	(3,747.1)	3.75%	143.4%	5
Michigan	343,702	6,977.7	8,991.9	2,014.2	2.03%	77.6%	39
Minnesota	221,781	7,727.2	5,802.2	(1,925.0)	3.48%	133.2%	7
Mississippi	88,604	1,809.9	2,318.1	508.2	2.04%	78.1%	38
Missouri	215,543	5,401.5	5,639.0	237.5	2.51%	95.8%	30
Montana	33,268	991.5	870.4	(121.1)	2.98%	113.9%	18
Nebraska	69,205	1,800.5	1,810.5	10.0	2.60%	99.4%	27
Nevada	104,256	0.0	2,727.5	2,727.5	0.00%	0.0%	51
New Hampshire	56,858	591.6	1,487.5	895.9	1.04%	39.8%	44
New Jersey	441,018	13,061.3	11,537.9	(1,523.5)	2.96%	113.2%	20
New Mexico	66,278	1,121.0	1,733.9	612.9	1.69%	64.7%	42
New York	926,702	54,961.5	24,244.3	(30,717.2)	5.93%	226.7%	1
North Carolina	323,295	10,461.8	8,458.0	(2,003.8)	3.24%	123.7%	11
North Dakota	25,526	499.7	667.8	168.1	1.96%	74.8%	41
Ohio	410,343	13,230.9	10,735.3	(2,495.5)	3.22%	123.2%	12
Oklahoma	130,461	2,887.3	3,413.1	525.8	2.21%	84.6%	34
Oregon	136,887	5,451.2	3,581.2	(1,870.0)	3.98%	152.2%	3
Pennsylvania	498,390	15,173.6	13,038.8	(2,134.8)	3.04%	116.4%	16
Rhode Island	43,231	1,069.4	1,131.0	61.6	2.47%	94.6%	31
South Carolina	145,433	3,061.5	3,804.8	743.3	2.11%	80.5%	37
South Dakota	30,527	48.8	798.6	749.9	0.16%	6.1%	47
Tennessee	216,732	1,037.9	5,670.1	4,632.2	0.48%	18.3%	45
Texas	912,375	0.0	23,869.4	23,869.4	0.00%	0.0%	50
Utah	86,587	2,565.5	2,265.3	(300.2)	2.96%	113.3%	19
Vermont	23,919	619.7	625.8	6.1	2.59%	99.0%	28
Virginia	342,732	9,827.8	8,966.5	(861.3)	2.87%	109.6%	22
Washington	279,405	0.0	7,309.8	7,309.8	0.00%	0.0%	49
West Virginia	58,281	1,977.9	1,524.7	(453.2)	3.39%	129.7%	9
Wisconsin	209,837	6,628.0	5,489.7	(1,138.3)	3.16%	120.7%	14
Wyoming	25,608	0.0	669.9	669.9	0.00%	0.0%	48

**CHART VI: FY 2009, MOTOR FUELS & LICENSE TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

12/07/11 State	Personal Income FY 2009 \$ Million	State & Local FY-09 Motor Vehicle Tax Revenue \$ Million	Tax Capacity: Potent. Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)	Underutil. Potential: (Overutil.) \$ Million (C4-C3)	Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	12,097,667	59,112.0			0.49%		
Alabama	156,063	839.8	762.6	(77.3)	0.54%	110.1%	28
Alaska	29,563	81.1	144.5	63.3	0.27%	56.2%	48
Arizona	220,052	1,027.4	1,075.2	47.8	0.47%	95.6%	35
Arkansas	91,965	603.8	449.4	(154.4)	0.66%	134.4%	11
California	1,584,603	6,190.2	7,742.7	1,552.5	0.39%	79.9%	44
Colorado	210,191	901.1	1,027.0	125.9	0.43%	87.7%	38
Connecticut	193,547	684.2	945.7	261.5	0.35%	72.3%	45
Delaware	35,202	162.8	172.0	9.2	0.46%	94.7%	36
Dist. of Col.	38,417	56.5	187.7	131.2	0.15%	30.1%	51
Florida	708,883	4,224.3	3,463.8	(760.5)	0.60%	122.0%	21
Georgia	333,508	1,144.6	1,629.6	485.0	0.34%	70.2%	46
Hawaii	54,153	384.2	264.6	(119.6)	0.71%	145.2%	6
Idaho	49,600	346.6	242.4	(104.2)	0.70%	143.0%	8
Illinois	539,495	3,053.0	2,636.1	(416.9)	0.57%	115.8%	26
Indiana	218,524	1,079.2	1,067.8	(11.4)	0.49%	101.1%	34
Iowa	112,218	879.1	548.3	(330.7)	0.78%	160.3%	4
Kansas	107,390	608.1	524.7	(83.4)	0.57%	115.9%	25
Kentucky	134,936	878.7	659.3	(219.3)	0.65%	133.3%	14
Louisiana	160,222	681.5	782.9	101.4	0.43%	87.0%	40
Maine	47,895	311.8	234.0	(77.8)	0.65%	133.2%	15
Maryland	274,155	1,173.7	1,339.6	165.9	0.43%	87.6%	39
Massachusetts	330,309	947.9	1,614.0	666.1	0.29%	58.7%	47
Michigan	343,702	1,844.8	1,679.4	(165.4)	0.54%	109.8%	29
Minnesota	221,781	1,281.3	1,083.7	(197.6)	0.58%	118.2%	23
Mississippi	88,604	558.2	432.9	(125.3)	0.63%	128.9%	17
Missouri	215,543	987.0	1,053.2	66.2	0.46%	93.7%	37
Montana	33,268	336.8	162.6	(174.2)	1.01%	207.2%	1
Nebraska	69,205	436.2	338.2	(98.1)	0.63%	129.0%	16
Nevada	104,256	540.5	509.4	(31.1)	0.52%	106.1%	32
New Hampshire	56,858	231.1	277.8	46.8	0.41%	83.2%	42
New Jersey	441,018	1,027.4	2,154.9	1,127.5	0.23%	47.7%	50
New Mexico	66,278	348.2	323.8	(24.3)	0.53%	107.5%	31
New York	926,702	2,462.0	4,528.1	2,066.1	0.27%	54.4%	49
North Carolina	323,295	2,125.5	1,579.7	(545.8)	0.66%	134.5%	10
North Dakota	25,526	222.8	124.7	(98.1)	0.87%	178.6%	2
Ohio	410,343	2,674.7	2,005.0	(669.7)	0.65%	133.4%	13
Oklahoma	130,461	1,010.8	637.5	(373.3)	0.77%	158.6%	5
Oregon	136,887	848.9	668.9	(180.1)	0.62%	126.9%	18
Pennsylvania	498,390	2,850.5	2,435.3	(415.2)	0.57%	117.0%	24
Rhode Island	43,231	175.2	211.2	36.1	0.41%	82.9%	43
South Carolina	145,433	731.1	710.6	(20.5)	0.50%	102.9%	33
South Dakota	30,527	177.6	149.2	(28.5)	0.58%	119.1%	22
Tennessee	216,732	1,214.5	1,059.0	(155.5)	0.56%	114.7%	27
Texas	912,375	4,862.8	4,458.1	(404.7)	0.53%	109.1%	30
Utah	86,587	607.3	423.1	(184.2)	0.70%	143.5%	7
Vermont	23,919	147.0	116.9	(30.1)	0.61%	125.7%	19
Virginia	342,732	1,403.4	1,674.7	271.3	0.41%	83.8%	41
Washington	279,405	1,668.8	1,365.2	(303.6)	0.60%	122.2%	20
West Virginia	58,281	475.0	284.8	(190.2)	0.81%	166.8%	3
Wisconsin	209,837	1,435.5	1,025.3	(410.1)	0.68%	140.0%	9
Wyoming	25,608	167.8	125.1	(42.7)	0.66%	134.1%	12

**CHART VII: FY 2009 OVERALL TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

12/07/11 State	Personal Income FY 2009 \$ Million	State & Local FY-09 Total Tax Revenue \$ Million	Tax Capacity: Potent. Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)	Underutil. Potential: (Overutil.) \$ Million (C4-C3)	Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	12,097,667	1,271,356.0			10.51%		
Alabama	156,063	13,349.2	16,400.8	3,051.6	8.55%	81.4%	49
Alaska	29,563	6,358.8	3,106.8	(3,252.0)	21.51%	204.7%	1
Arizona	220,052	20,645.4	23,125.5	2,480.1	9.38%	89.3%	40
Arkansas	91,965	9,425.4	9,664.7	239.3	10.25%	97.5%	28
California	1,584,603	169,594.0	166,527.5	(3,066.5)	10.70%	101.8%	18
Colorado	210,191	18,748.5	22,089.1	3,340.7	8.92%	84.9%	46
Connecticut	193,547	21,092.3	20,340.0	(752.3)	10.90%	103.7%	15
Delaware	35,202	3,594.1	3,699.4	105.4	10.21%	97.2%	29
Dist. of Col.	38,417	5,013.1	4,037.3	(975.8)	13.05%	124.2%	4
Florida	708,883	68,605.4	74,497.2	5,891.8	9.68%	92.1%	36
Georgia	333,508	31,509.6	35,048.6	3,539.0	9.45%	89.9%	39
Hawaii	54,153	6,389.5	5,691.0	(698.5)	11.80%	112.3%	8
Idaho	49,600	4,520.7	5,212.5	691.7	9.11%	86.7%	43
Illinois	539,495	56,770.8	56,696.1	(74.7)	10.52%	100.1%	23
Indiana	218,524	23,876.2	22,964.9	(911.3)	10.93%	104.0%	13
Iowa	112,218	11,892.3	11,793.1	(99.2)	10.60%	100.8%	21
Kansas	107,390	11,471.1	11,285.7	(185.3)	10.68%	101.6%	19
Kentucky	134,936	13,859.5	14,180.6	321.1	10.27%	97.7%	27
Louisiana	160,222	17,477.7	16,837.9	(639.8)	10.91%	103.8%	14
Maine	47,895	5,651.4	5,033.3	(618.1)	11.80%	112.3%	7
Maryland	274,155	26,977.3	28,811.2	1,833.8	9.84%	93.6%	32
Massachusetts	330,309	32,270.7	34,712.5	2,441.8	9.77%	93.0%	34
Michigan	343,702	35,913.9	36,120.0	206.1	10.45%	99.4%	25
Minnesota	221,781	24,023.9	23,307.2	(716.7)	10.83%	103.1%	16
Mississippi	88,604	9,000.9	9,311.5	310.6	10.16%	96.7%	30
Missouri	215,543	19,219.4	22,651.6	3,432.1	8.92%	84.8%	47
Montana	33,268	3,487.8	3,496.2	8.3	10.48%	99.8%	24
Nebraska	69,205	7,352.0	7,272.8	(79.2)	10.62%	101.1%	20
Nevada	104,256	10,132.8	10,956.3	823.5	9.72%	92.5%	35
New Hampshire	56,858	4,987.6	5,975.2	987.6	8.77%	83.5%	48
New Jersey	441,018	50,919.9	46,347.0	(4,572.9)	11.55%	109.9%	9
New Mexico	66,278	6,998.6	6,965.2	(33.4)	10.56%	100.5%	22
New York	926,702	135,494.9	97,388.0	(38,106.9)	14.62%	139.1%	3
North Carolina	323,295	31,657.8	33,975.4	2,317.6	9.79%	93.2%	33
North Dakota	25,526	3,314.0	2,682.5	(631.5)	12.98%	123.5%	5
Ohio	410,343	43,949.0	43,123.4	(825.6)	10.71%	101.9%	17
Oklahoma	130,461	12,236.8	13,710.2	1,473.4	9.38%	89.3%	41
Oregon	136,887	12,473.6	14,385.5	1,911.9	9.11%	86.7%	44
Pennsylvania	498,390	51,918.3	52,376.3	458.1	10.42%	99.1%	26
Rhode Island	43,231	4,765.7	4,543.2	(222.6)	11.02%	104.9%	11
South Carolina	145,433	13,087.1	15,283.7	2,196.6	9.00%	85.6%	45
South Dakota	30,527	2,554.8	3,208.1	653.3	8.37%	79.6%	50
Tennessee	216,732	17,886.8	22,776.5	4,889.7	8.25%	78.5%	51
Texas	912,375	86,232.4	95,882.4	9,650.0	9.45%	89.9%	38
Utah	86,587	8,729.0	9,099.5	370.5	10.08%	95.9%	31
Vermont	23,919	2,904.3	2,513.7	(390.6)	12.14%	115.5%	6
Virginia	342,732	31,464.3	36,018.0	4,553.7	9.18%	87.4%	42
Washington	279,405	26,980.7	29,363.0	2,382.2	9.66%	91.9%	37
West Virginia	58,281	6,406.5	6,124.8	(281.7)	10.99%	104.6%	12
Wisconsin	209,837	24,125.0	22,052.0	(2,073.0)	11.50%	109.4%	10
Wyoming	25,608	4,044.8	2,691.1	(1,353.6)	15.80%	150.3%	2

CHART VIII: FY 2009 PER CAPITA PROPERTY TAX BURDEN

12/07/11 State	July 1, 2009 Population in Millions	Property Tax Revenue \$ Million	Per Capita Tax Capacity (\$)	Tax Effort: Per Capita Tax Capacity Index	Rank: Based on Tax Effort
United States	307.007	424,014.2			
Alabama	4.709	2,384.2	6,503.31	36.7%	51
Alaska	0.698	1,197.5	964.68	124.1%	11
Arizona	6.596	7,061.0	9,109.59	77.5%	34
Arkansas	2.889	1,583.6	3,990.69	39.7%	50
California	36.962	53,879.1	51,048.65	105.5%	16
Colorado	5.025	6,298.4	6,939.80	90.8%	25
Connecticut	3.518	8,789.3	4,859.19	180.9%	3
Delaware	0.885	632.0	1,222.46	51.7%	45
Dist. of Col.	0.600	1,790.0	828.20	216.1%	1
Florida	18.538	29,537.2	25,603.24	115.4%	14
Georgia	9.829	10,439.0	13,575.36	76.9%	35
Hawaii	1.295	1,316.2	1,788.80	73.6%	36
Idaho	1.546	1,255.3	2,134.94	58.8%	41
Illinois	12.910	22,764.3	17,830.88	127.7%	10
Indiana	6.423	7,238.3	8,871.12	81.6%	32
Iowa	3.008	3,946.3	4,154.22	95.0%	23
Kansas	2.819	3,816.2	3,893.04	98.0%	20
Kentucky	4.314	2,853.8	5,958.33	47.9%	47
Louisiana	4.492	3,135.2	6,204.11	50.5%	46
Maine	1.318	2,181.7	1,820.74	119.8%	12
Maryland	5.699	6,875.7	7,871.69	87.3%	28
Massachusetts	6.594	12,166.7	9,106.56	133.6%	9
Michigan	9.970	14,410.5	13,769.43	104.7%	17
Minnesota	5.266	7,084.3	7,273.30	97.4%	21
Mississippi	2.952	2,343.3	4,077.07	57.5%	42
Missouri	5.988	5,520.1	8,269.59	66.8%	38
Montana	0.975	1,275.2	1,346.58	94.7%	24
Nebraska	1.797	2,592.9	2,481.35	104.5%	18
Nevada	2.643	3,519.1	3,650.43	96.4%	22
New Hampshire	1.325	3,211.3	1,829.40	175.5%	4
New Jersey	8.708	23,260.1	12,026.47	193.4%	2
New Mexico	2.010	1,226.9	2,775.61	44.2%	48
New York	19.541	41,140.2	26,989.17	152.4%	6
North Carolina	9.381	8,136.7	12,956.17	62.8%	39
North Dakota	0.647	770.4	893.37	86.2%	29
Ohio	11.543	13,079.9	15,941.83	82.0%	31
Oklahoma	3.687	2,205.8	5,092.27	43.3%	49
Oregon	3.826	4,441.0	5,283.71	84.1%	30
Pennsylvania	12.605	15,505.1	17,408.75	89.1%	26
Rhode Island	1.053	2,127.8	1,454.61	146.3%	8
South Carolina	4.561	4,423.0	6,299.64	70.2%	37
South Dakota	0.812	891.9	1,122.00	79.5%	33
Tennessee	6.296	4,697.9	8,695.91	54.0%	43
Texas	24.782	36,218.6	34,227.44	105.8%	15
Utah	2.785	2,323.1	3,845.84	60.4%	40
Vermont	0.622	1,284.2	858.73	149.5%	7
Virginia	7.883	11,273.8	10,886.84	103.6%	19
Washington	6.664	8,107.2	9,204.08	88.1%	27
West Virginia	1.820	1,306.8	2,513.34	52.0%	44
Wisconsin	5.655	9,232.6	7,809.95	118.2%	13
Wyoming	0.544	1,263.4	751.70	168.1%	5

CHART IX: FY 2009 PER CAPITA SALES TAX BURDEN

12/07/11 State	July 1, 2009 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	307.007	291,045.2			
Alabama	4.709	3,870.4	4,463.90	86.7%	31
Alaska	0.698	201.3	662.16	30.4%	47
Arizona	6.596	7,405.0	6,252.86	118.4%	12
Arkansas	2.889	3,672.9	2,739.23	134.1%	9
California	36.962	37,319.9	35,040.02	106.5%	19
Colorado	5.025	5,063.7	4,763.51	106.3%	20
Connecticut	3.518	3,290.1	3,335.37	98.6%	24
Delaware	0.885	0.0	839.10	0.0%	51
Dist. of Col.	0.600	849.3	568.48	149.4%	5
Florida	18.538	20,595.4	17,574.18	117.2%	13
Georgia	9.829	8,982.0	9,318.19	96.4%	26
Hawaii	1.295	2,461.6	1,227.84	200.5%	2
Idaho	1.546	1,206.1	1,465.43	82.3%	34
Illinois	12.910	10,788.3	12,239.19	88.1%	30
Indiana	6.423	6,205.6	6,089.17	101.9%	22
Iowa	3.008	2,808.4	2,851.48	98.5%	25
Kansas	2.819	2,955.0	2,672.20	110.6%	16
Kentucky	4.314	2,857.7	4,089.82	69.9%	42
Louisiana	4.492	6,650.2	4,258.53	156.2%	4
Maine	1.318	1,012.4	1,249.76	81.0%	38
Maryland	5.699	3,851.3	5,403.16	71.3%	41
Massachusetts	6.594	3,880.1	6,250.79	62.1%	44
Michigan	9.970	8,998.9	9,451.40	95.2%	27
Minnesota	5.266	4,489.0	4,992.42	89.9%	28
Mississippi	2.952	3,026.5	2,798.52	108.1%	17
Missouri	5.988	4,801.4	5,676.28	84.6%	32
Montana	0.975	0.0	924.30	0.0%	50
Nebraska	1.797	1,795.8	1,703.21	105.4%	21
Nevada	2.643	2,995.9	2,505.67	119.6%	11
New Hampshire	1.325	0.0	1,255.71	0.0%	49
New Jersey	8.708	8,189.0	8,255.02	99.2%	23
New Mexico	2.010	2,708.4	1,905.19	142.2%	6
New York	19.541	22,534.9	18,525.49	121.6%	10
North Carolina	9.381	7,366.7	8,893.17	82.8%	33
North Dakota	0.647	705.3	613.21	115.0%	14
Ohio	11.543	8,986.1	10,942.54	82.1%	35
Oklahoma	3.687	3,755.2	3,495.36	107.4%	18
Oregon	3.826	0.0	3,626.76	0.0%	48
Pennsylvania	12.605	8,805.0	11,949.44	73.7%	39
Rhode Island	1.053	814.5	998.45	81.6%	37
South Carolina	4.561	3,129.6	4,324.10	72.4%	40
South Dakota	0.812	1,034.9	770.15	134.4%	8
Tennessee	6.296	8,299.2	5,968.91	139.0%	7
Texas	24.782	26,545.1	23,493.87	113.0%	15
Utah	2.785	2,348.9	2,639.80	89.0%	29
Vermont	0.622	329.0	589.43	55.8%	46
Virginia	7.883	4,405.3	7,472.77	59.0%	45
Washington	6.664	12,329.2	6,317.72	195.2%	3
West Virginia	1.820	1,110.0	1,725.17	64.3%	43
Wisconsin	5.655	4,396.6	5,360.78	82.0%	36
Wyoming	0.544	1,218.3	515.97	236.1%	1

CHART X: FY 2009 PER CAPITA INDIVIDUAL INCOME TAX BURDEN

12/07/11 State	July 1, 2009 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	307.007	270,517.7			
Alabama	4.709	2,794.7	4,149.06	67.4%	38
Alaska	0.698	0.0	615.46	0.0%	51
Arizona	6.596	2,575.8	5,811.85	44.3%	42
Arkansas	2.889	2,239.0	2,546.03	87.9%	31
California	36.962	44,356.0	32,568.64	136.2%	9
Colorado	5.025	4,403.4	4,427.54	99.5%	24
Connecticut	3.518	5,609.3	3,100.13	180.9%	5
Delaware	0.885	966.6	779.92	123.9%	11
Dist. of Col.	0.600	1,125.9	528.39	213.1%	3
Florida	18.538	0.0	16,334.67	0.0%	50
Georgia	9.829	7,801.2	8,660.97	90.1%	30
Hawaii	1.295	1,338.7	1,141.24	117.3%	16
Idaho	1.546	1,175.6	1,362.08	86.3%	32
Illinois	12.910	9,222.6	11,375.96	81.1%	33
Indiana	6.423	5,701.3	5,659.70	100.7%	23
Iowa	3.008	2,797.9	2,650.36	105.6%	20
Kansas	2.819	2,733.6	2,483.73	110.1%	19
Kentucky	4.314	4,338.8	3,801.37	114.1%	18
Louisiana	4.492	2,940.6	3,958.18	74.3%	35
Maine	1.318	1,370.7	1,161.62	118.0%	15
Maryland	5.699	10,757.0	5,022.07	214.2%	2
Massachusetts	6.594	10,599.1	5,809.92	182.4%	4
Michigan	9.970	6,274.4	8,784.79	71.4%	36
Minnesota	5.266	6,948.1	4,640.31	149.7%	7
Mississippi	2.952	1,485.6	2,601.14	57.1%	40
Missouri	5.988	5,074.4	5,275.93	96.2%	28
Montana	0.975	827.2	859.11	96.3%	27
Nebraska	1.797	1,602.1	1,583.08	101.2%	22
Nevada	2.643	0.0	2,328.94	0.0%	49
New Hampshire	1.325	98.2	1,167.14	8.4%	43
New Jersey	8.708	10,663.9	7,672.79	139.0%	8
New Mexico	2.010	958.5	1,770.81	54.1%	41
New York	19.541	44,503.6	17,218.88	258.5%	1
North Carolina	9.381	9,560.4	8,265.93	115.7%	17
North Dakota	0.647	370.2	569.96	64.9%	39
Ohio	11.543	12,603.3	10,170.76	123.9%	12
Oklahoma	3.687	2,544.6	3,248.83	78.3%	34
Oregon	3.826	5,164.5	3,370.96	153.2%	6
Pennsylvania	12.605	13,420.9	11,106.65	120.8%	13
Rhode Island	1.053	960.9	928.03	103.5%	21
South Carolina	4.561	2,812.3	4,019.12	70.0%	37
South Dakota	0.812	0.0	715.83	0.0%	48
Tennessee	6.296	221.7	5,547.92	4.0%	44
Texas	24.782	0.0	21,836.84	0.0%	47
Utah	2.785	2,319.6	2,453.62	94.5%	29
Vermont	0.622	532.9	547.86	97.3%	25
Virginia	7.883	9,194.4	6,945.72	132.4%	10
Washington	6.664	0.0	5,872.13	0.0%	46
West Virginia	1.820	1,557.4	1,603.49	97.1%	26
Wisconsin	5.655	5,971.2	4,982.68	119.8%	14
Wyoming	0.544	0.0	479.58	0.0%	45

CHART XI: FY 2009 PER CAPITA CORPORATE INCOME TAX BURDEN

12/07/11 State	July 1, 2009 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	307.007	45,980.0			
Alabama	4.709	494.0	705.22	70.0%	28
Alaska	0.698	632.1	104.61	604.3%	1
Arizona	6.596	592.2	987.84	59.9%	34
Arkansas	2.889	346.2	432.75	80.0%	22
California	36.962	9,535.7	5,535.70	172.3%	7
Colorado	5.025	329.5	752.55	43.8%	42
Connecticut	3.518	444.1	526.93	84.3%	21
Delaware	0.885	212.7	132.56	160.5%	8
Dist. of Col.	0.600	342.7	89.81	381.6%	2
Florida	18.538	1,836.8	2,776.41	66.2%	30
Georgia	9.829	694.7	1,472.11	47.2%	40
Hawaii	1.295	78.6	193.98	40.5%	43
Idaho	1.546	142.2	231.51	61.4%	33
Illinois	12.910	1,710.0	1,933.57	88.4%	16
Indiana	6.423	839.0	961.98	87.2%	19
Iowa	3.008	264.4	450.48	58.7%	36
Kansas	2.819	370.9	422.16	87.9%	17
Kentucky	4.314	505.3	646.12	78.2%	23
Louisiana	4.492	612.5	672.77	91.0%	15
Maine	1.318	143.1	197.44	72.5%	27
Maryland	5.699	749.0	853.60	87.7%	18
Massachusetts	6.594	1,789.6	987.51	181.2%	6
Michigan	9.970	703.3	1,493.15	47.1%	41
Minnesota	5.266	779.1	788.71	98.8%	12
Mississippi	2.952	324.3	442.12	73.4%	26
Missouri	5.988	327.2	896.75	36.5%	45
Montana	0.975	164.3	146.02	112.5%	11
Nebraska	1.797	198.4	269.08	73.7%	25
Nevada	2.643	0.0	395.85	0.0%	51
New Hampshire	1.325	493.4	198.38	248.7%	4
New Jersey	8.708	2,397.5	1,304.15	183.8%	5
New Mexico	2.010	162.5	300.99	54.0%	37
New York	19.541	10,457.9	2,926.70	357.3%	3
North Carolina	9.381	901.4	1,404.96	64.2%	31
North Dakota	0.647	129.5	96.88	133.7%	10
Ohio	11.543	627.5	1,728.73	36.3%	47
Oklahoma	3.687	342.8	552.20	62.1%	32
Oregon	3.826	286.7	572.96	50.0%	39
Pennsylvania	12.605	1,752.7	1,887.80	92.8%	14
Rhode Island	1.053	108.5	157.74	68.8%	29
South Carolina	4.561	249.2	683.13	36.5%	46
South Dakota	0.812	48.8	121.67	40.1%	44
Tennessee	6.296	816.3	942.98	86.6%	20
Texas	24.782	0.0	3,711.61	0.0%	50
Utah	2.785	245.9	417.04	59.0%	35
Vermont	0.622	86.8	93.12	93.2%	13
Virginia	7.883	633.5	1,180.56	53.7%	38
Washington	6.664	0.0	998.09	0.0%	49
West Virginia	1.820	420.5	272.55	154.3%	9
Wisconsin	5.655	656.9	846.91	77.6%	24
Wyoming	0.544	0.0	81.51	0.0%	48

**CHART XII: FY 2009 PER CAPITA COMBINED CORPORATE & INDIVIDUAL
INCOME TAX BURDEN**

12/07/11 State	July 1, 2009 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	307.007	316,497.7			
Alabama	4.709	3,288.7	4,854.28	67.7%	39
Alaska	0.698	632.1	720.07	87.8%	29
Arizona	6.596	3,167.9	6,799.69	46.6%	43
Arkansas	2.889	2,585.2	2,978.78	86.8%	31
California	36.962	53,891.6	38,104.34	141.4%	8
Colorado	5.025	4,733.0	5,180.09	91.4%	27
Connecticut	3.518	6,053.3	3,627.06	166.9%	5
Delaware	0.885	1,179.3	912.49	129.2%	10
Dist. of Col.	0.600	1,468.6	618.20	237.6%	2
Florida	18.538	1,836.8	19,111.07	9.6%	46
Georgia	9.829	8,495.9	10,133.08	83.8%	32
Hawaii	1.295	1,417.3	1,335.22	106.1%	19
Idaho	1.546	1,317.8	1,593.59	82.7%	33
Illinois	12.910	10,932.6	13,309.54	82.1%	34
Indiana	6.423	6,540.2	6,621.68	98.8%	21
Iowa	3.008	3,062.3	3,100.84	98.8%	22
Kansas	2.819	3,104.5	2,905.89	106.8%	18
Kentucky	4.314	4,844.1	4,447.48	108.9%	16
Louisiana	4.492	3,553.2	4,630.95	76.7%	35
Maine	1.318	1,513.8	1,359.06	111.4%	14
Maryland	5.699	11,506.0	5,875.68	195.8%	3
Massachusetts	6.594	12,388.6	6,797.43	182.3%	4
Michigan	9.970	6,977.7	10,277.94	67.9%	38
Minnesota	5.266	7,727.2	5,429.02	142.3%	7
Mississippi	2.952	1,809.9	3,043.26	59.5%	41
Missouri	5.988	5,401.5	6,172.69	87.5%	30
Montana	0.975	991.5	1,005.13	98.6%	23
Nebraska	1.797	1,800.5	1,852.16	97.2%	25
Nevada	2.643	0.0	2,724.80	0.0%	51
New Hampshire	1.325	591.6	1,365.52	43.3%	44
New Jersey	8.708	13,061.3	8,976.94	145.5%	6
New Mexico	2.010	1,121.0	2,071.80	54.1%	42
New York	19.541	54,961.5	20,145.58	272.8%	1
North Carolina	9.381	10,461.8	9,670.89	108.2%	17
North Dakota	0.647	499.7	666.84	74.9%	37
Ohio	11.543	13,230.9	11,899.49	111.2%	15
Oklahoma	3.687	2,887.3	3,801.04	76.0%	36
Oregon	3.826	5,451.2	3,943.93	138.2%	9
Pennsylvania	12.605	15,173.6	12,994.44	116.8%	12
Rhode Island	1.053	1,069.4	1,085.77	98.5%	24
South Carolina	4.561	3,061.5	4,702.25	65.1%	40
South Dakota	0.812	48.8	837.50	5.8%	47
Tennessee	6.296	1,037.9	6,490.90	16.0%	45
Texas	24.782	0.0	25,548.45	0.0%	50
Utah	2.785	2,565.5	2,870.66	89.4%	28
Vermont	0.622	619.7	640.98	96.7%	26
Virginia	7.883	9,827.8	8,126.28	120.9%	11
Washington	6.664	0.0	6,870.22	0.0%	49
West Virginia	1.820	1,977.9	1,876.04	105.4%	20
Wisconsin	5.655	6,628.0	5,829.59	113.7%	13
Wyoming	0.544	0.0	561.10	0.0%	48

**CHART XIII: FY 2009 PER CAPITA COMBINED MOTOR FUELS & LICENSE
TAX BURDEN**

12/07/11 State	July 1, 2009 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	307.007	59,112.0			
Alabama	4.709	839.8	906.63	92.6%	35
Alaska	0.698	81.1	134.49	60.3%	50
Arizona	6.596	1,027.4	1,269.97	80.9%	44
Arkansas	2.889	603.8	556.34	108.5%	24
California	36.962	6,190.2	7,116.72	87.0%	40
Colorado	5.025	901.1	967.48	93.1%	34
Connecticut	3.518	684.2	677.42	101.0%	29
Delaware	0.885	162.8	170.42	95.5%	33
Dist. of Col.	0.600	56.5	115.46	48.9%	51
Florida	18.538	4,224.3	3,569.36	118.3%	16
Georgia	9.829	1,144.6	1,892.55	60.5%	49
Hawaii	1.295	384.2	249.38	154.1%	4
Idaho	1.546	346.6	297.63	116.4%	19
Illinois	12.910	3,053.0	2,485.81	122.8%	13
Indiana	6.423	1,079.2	1,236.73	87.3%	39
Iowa	3.008	879.1	579.14	151.8%	5
Kansas	2.819	608.1	542.73	112.0%	23
Kentucky	4.314	878.7	830.65	105.8%	27
Louisiana	4.492	681.5	864.92	78.8%	45
Maine	1.318	311.8	253.83	122.8%	12
Maryland	5.699	1,173.7	1,097.40	107.0%	25
Massachusetts	6.594	947.9	1,269.55	74.7%	46
Michigan	9.970	1,844.8	1,919.60	96.1%	32
Minnesota	5.266	1,281.3	1,013.97	126.4%	10
Mississippi	2.952	558.2	568.39	98.2%	31
Missouri	5.988	987.0	1,152.87	85.6%	42
Montana	0.975	336.8	187.73	179.4%	1
Nebraska	1.797	436.2	345.93	126.1%	11
Nevada	2.643	540.5	508.91	106.2%	26
New Hampshire	1.325	231.1	255.04	90.6%	37
New Jersey	8.708	1,027.4	1,676.62	61.3%	48
New Mexico	2.010	348.2	386.95	90.0%	38
New York	19.541	2,462.0	3,762.57	65.4%	47
North Carolina	9.381	2,125.5	1,806.23	117.7%	17
North Dakota	0.647	222.8	124.55	178.9%	2
Ohio	11.543	2,674.7	2,222.46	120.3%	15
Oklahoma	3.687	1,010.8	709.92	142.4%	6
Oregon	3.826	848.9	736.60	115.2%	20
Pennsylvania	12.605	2,850.5	2,426.96	117.4%	18
Rhode Island	1.053	175.2	202.79	86.4%	41
South Carolina	4.561	731.1	878.24	83.2%	43
South Dakota	0.812	177.6	156.42	113.6%	21
Tennessee	6.296	1,214.5	1,212.30	100.2%	30
Texas	24.782	4,862.8	4,771.66	101.9%	28
Utah	2.785	607.3	536.15	113.3%	22
Vermont	0.622	147.0	119.72	122.8%	14
Virginia	7.883	1,403.4	1,517.74	92.5%	36
Washington	6.664	1,668.8	1,283.15	130.1%	9
West Virginia	1.820	475.0	350.39	135.6%	7
Wisconsin	5.655	1,435.5	1,088.79	131.8%	8
Wyoming	0.544	167.8	104.80	160.1%	3

**CHART XIV: FY 2009 PER CAPITA OVERALL
TAX BURDEN**

12/07/11 State	July 1, 2009 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	307.007	1,271,356.0			
Alabama	4.709	13,349.2	19,499.40	68.5%	51
Alaska	0.698	6,358.8	2,892.47	219.8%	1
Arizona	6.596	20,645.4	27,314.02	75.6%	46
Arkansas	2.889	9,425.4	11,965.61	78.8%	39
California	36.962	169,594.0	153,063.29	110.8%	12
Colorado	5.025	18,748.5	20,808.17	90.1%	29
Connecticut	3.518	21,092.3	14,569.71	144.8%	5
Delaware	0.885	3,594.1	3,665.41	98.1%	21
Dist. of Col.	0.600	5,013.1	2,483.26	201.9%	2
Florida	18.538	68,605.4	76,768.26	89.4%	31
Georgia	9.829	31,509.6	40,704.10	77.4%	43
Hawaii	1.295	6,389.5	5,363.51	119.1%	8
Idaho	1.546	4,520.7	6,401.37	70.6%	48
Illinois	12.910	56,770.8	53,463.76	106.2%	15
Indiana	6.423	23,876.2	26,598.99	89.8%	30
Iowa	3.008	11,892.3	12,455.94	95.5%	24
Kansas	2.819	11,471.1	11,672.82	98.3%	20
Kentucky	4.314	13,859.5	17,865.33	77.6%	41
Louisiana	4.492	17,477.7	18,602.30	94.0%	25
Maine	1.318	5,651.4	5,459.26	103.5%	16
Maryland	5.699	26,977.3	23,602.32	114.3%	10
Massachusetts	6.594	32,270.7	27,304.94	118.2%	9
Michigan	9.970	35,913.9	41,286.00	87.0%	32
Minnesota	5.266	24,023.9	21,808.11	110.2%	13
Mississippi	2.952	9,000.9	12,224.62	73.6%	47
Missouri	5.988	19,219.4	24,795.39	77.5%	42
Montana	0.975	3,487.8	4,037.56	86.4%	33
Nebraska	1.797	7,352.0	7,440.04	98.8%	19
Nevada	2.643	10,132.8	10,945.38	92.6%	26
New Hampshire	1.325	4,987.6	5,485.25	90.9%	28
New Jersey	8.708	50,919.9	36,059.93	141.2%	6
New Mexico	2.010	6,998.6	8,322.32	84.1%	35
New York	19.541	135,494.9	80,923.82	167.4%	4
North Carolina	9.381	31,657.8	38,847.52	81.5%	37
North Dakota	0.647	3,314.0	2,678.67	123.7%	7
Ohio	11.543	43,949.0	47,799.67	91.9%	27
Oklahoma	3.687	12,236.8	15,268.58	80.1%	38
Oregon	3.826	12,473.6	15,842.57	78.7%	40
Pennsylvania	12.605	51,918.3	52,198.06	99.5%	18
Rhode Island	1.053	4,765.7	4,361.48	109.3%	14
South Carolina	4.561	13,087.1	18,888.73	69.3%	49
South Dakota	0.812	2,554.8	3,364.19	75.9%	44
Tennessee	6.296	17,886.8	26,073.65	68.6%	50
Texas	24.782	86,232.4	102,626.89	84.0%	36
Utah	2.785	8,729.0	11,531.29	75.7%	45
Vermont	0.622	2,904.3	2,574.79	112.8%	11
Virginia	7.883	31,464.3	32,642.88	96.4%	23
Washington	6.664	26,980.7	27,597.34	97.8%	22
West Virginia	1.820	6,406.5	7,535.94	85.0%	34
Wisconsin	5.655	24,125.0	23,417.19	103.0%	17
Wyoming	0.544	4,044.8	2,253.90	179.5%	3

CHART XV: FY 2009 PER CAPITA INCOME

12/07/11 State	July 1, 2009 Population in Millions	Personal Income FY 2008 \$ Million	Per Capita Income (\$)	Rank :
United States	307.007	12,097,667.0	39,405	
Alabama	4.709	156,062.8	33,143	43
Alaska	0.698	29,563.0	42,325	11
Arizona	6.596	220,052.3	33,363	42
Arkansas	2.889	91,965.0	31,828	48
California	36.962	1,584,602.5	42,872	10
Colorado	5.025	210,190.5	41,831	14
Connecticut	3.518	193,546.5	55,012	2
Delaware	0.885	35,202.3	39,771	18
Dist. of Col.	0.600	38,417.0	64,065	1
Florida	18.538	708,883.0	38,240	24
Georgia	9.829	333,507.5	33,930	41
Hawaii	1.295	54,153.0	41,811	15
Idaho	1.546	49,599.8	32,087	45
Illinois	12.910	539,495.3	41,788	16
Indiana	6.423	218,524.3	34,022	40
Iowa	3.008	112,218.3	37,308	27
Kansas	2.819	107,390.0	38,098	25
Kentucky	4.314	134,936.3	31,278	49
Louisiana	4.492	160,222.0	35,668	33
Maine	1.318	47,894.8	36,331	30
Maryland	5.699	274,154.5	48,102	5
Massachusetts	6.594	330,309.0	50,095	4
Michigan	9.970	343,701.8	34,475	36
Minnesota	5.266	221,781.0	42,114	12
Mississippi	2.952	88,604.3	30,015	51
Missouri	5.988	215,542.5	35,998	31
Montana	0.975	33,268.3	34,122	39
Nebraska	1.797	69,205.0	38,520	22
Nevada	2.643	104,255.8	39,445	21
New Hampshire	1.325	56,857.5	42,925	9
New Jersey	8.708	441,017.8	50,647	3
New Mexico	2.010	66,277.5	32,979	44
New York	19.541	926,701.5	47,422	6
North Carolina	9.381	323,295.0	34,463	37
North Dakota	0.647	25,525.8	39,462	20
Ohio	11.543	410,343.0	35,550	34
Oklahoma	3.687	130,460.5	35,383	35
Oregon	3.826	136,886.5	35,781	32
Pennsylvania	12.605	498,390.3	39,540	19
Rhode Island	1.053	43,230.8	41,047	17
South Carolina	4.561	145,432.8	31,884	47
South Dakota	0.812	30,526.8	37,577	26
Tennessee	6.296	216,731.5	34,422	38
Texas	24.782	912,375.3	36,816	29
Utah	2.785	86,586.8	31,095	50
Vermont	0.622	23,919.3	38,470	23
Virginia	7.883	342,731.8	43,480	8
Washington	6.664	279,405.3	41,926	13
West Virginia	1.820	58,280.8	32,026	46
Wisconsin	5.655	209,837.3	37,108	28
Wyoming	0.544	25,607.5	47,049	7

CHART A: FY 2009 PROPERTY TAX BURDEN**Tax per \$1000 Total Personal Income**

12/07/11

State	Property Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	35.05			
New Hampshire	56.48	1	61.1%	123.2%
Vermont	53.69	2	53.2%	112.1%
New Jersey	52.74	3	50.5%	108.4%
Wyoming	49.34	4	40.8%	94.9%
Rhode Island	49.22	5	40.4%	94.5%
Dist. of Col.	46.59	6	32.9%	84.1%
Maine	45.55	7	30.0%	80.0%
Connecticut	45.41	8	29.6%	79.4%
New York	44.39	9	26.7%	75.4%
Wisconsin	44.00	10	25.5%	73.9%
Illinois	42.20	11	20.4%	66.7%
Michigan	41.93	12	19.6%	65.7%
Florida	41.67	13	18.9%	64.6%
Alaska	40.51	14	15.6%	60.1%
Texas	39.70	15	13.3%	56.9%
Montana	38.33	16	9.4%	51.5%
Nebraska	37.47	17	6.9%	48.0%
Massachusetts	36.83	18	5.1%	45.5%
Kansas	35.54	19	1.4%	40.4%
Iowa	35.17	20	0.3%	39.0%
California	34.00	21	-3.0%	34.4%
Nevada	33.75	22	-3.7%	33.4%
Indiana	33.12	23	-5.5%	30.9%
Virginia	32.89	24	-6.1%	30.0%
Oregon	32.44	25	-7.4%	28.2%
Arizona	32.09	26	-8.4%	26.8%
Minnesota	31.94	27	-8.9%	26.2%
Ohio	31.88	28	-9.1%	26.0%
Georgia	31.30	29	-10.7%	23.7%
Pennsylvania	31.11	30	-11.2%	22.9%
South Carolina	30.41	31	-13.2%	20.2%
North Dakota	30.18	32	-13.9%	19.3%
Colorado	29.97	33	-14.5%	18.4%
South Dakota	29.22	34	-16.6%	15.4%
Washington	29.02	35	-17.2%	14.7%
Utah	26.83	36	-23.5%	6.0%
Mississippi	26.45	37	-24.5%	4.5%
Missouri	25.61	38	-26.9%	1.2%
Idaho	25.31	39	-27.8%	0.0%
North Carolina	25.17	40	-28.2%	-0.6%
Maryland	25.08	41	-28.4%	-0.9%
Hawaii	24.30	42	-30.7%	-4.0%
West Virginia	22.42	43	-36.0%	-11.4%
Tennessee	21.68	44	-38.2%	-14.3%
Kentucky	21.15	45	-39.7%	-16.4%
Louisiana	19.57	46	-44.2%	-22.7%
New Mexico	18.51	47	-47.2%	-26.9%
Delaware	17.95	48	-48.8%	-29.1%
Arkansas	17.22	49	-50.9%	-32.0%
Oklahoma	16.91	50	-51.8%	-33.2%
Alabama	15.28	51	-56.4%	-39.6%

CHART B: FY 2009 SALES TAX BURDEN**Tax per \$1000 Total Personal Income**

12/07/11

State	Sales Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	24.06			
Wyoming	47.58	1	97.8%	95.6%
Hawaii	45.46	2	88.9%	86.9%
Washington	44.13	3	83.4%	81.5%
Louisiana	41.51	4	72.5%	70.7%
New Mexico	40.86	5	69.9%	68.0%
Arkansas	39.94	6	66.0%	64.2%
Tennessee	38.29	7	59.2%	57.5%
Mississippi	34.16	8	42.0%	40.5%
South Dakota	33.90	9	40.9%	39.4%
Arizona	33.65	10	39.9%	38.4%
Texas	29.09	11	20.9%	19.6%
Florida	29.05	12	20.8%	19.5%
Oklahoma	28.78	13	19.6%	18.4%
Nevada	28.74	14	19.4%	18.2%
Indiana	28.40	15	18.0%	16.8%
North Dakota	27.63	16	14.9%	13.6%
Kansas	27.52	17	14.4%	13.2%
Utah	27.13	18	12.8%	11.6%
Georgia	26.93	19	11.9%	10.8%
Michigan	26.18	20	8.8%	7.7%
Nebraska	25.95	21	7.9%	6.7%
Iowa	25.03	22	4.0%	2.9%
Alabama	24.80	23	3.1%	2.0%
Idaho	24.32	24	1.1%	0.0%
New York	24.32	25	1.1%	0.0%
Colorado	24.09	26	0.1%	-0.9%
California	23.55	27	-2.1%	-3.1%
North Carolina	22.79	28	-5.3%	-6.3%
Missouri	22.28	29	-7.4%	-8.4%
Dist. of Col.	22.11	30	-8.1%	-9.1%
Ohio	21.90	31	-9.0%	-9.9%
South Carolina	21.52	32	-10.6%	-11.5%
Kentucky	21.18	33	-12.0%	-12.9%
Maine	21.14	34	-12.1%	-13.1%
Wisconsin	20.95	35	-12.9%	-13.8%
Minnesota	20.24	36	-15.9%	-16.8%
Illinois	20.00	37	-16.9%	-17.8%
West Virginia	19.05	38	-20.8%	-21.7%
Rhode Island	18.84	39	-21.7%	-22.5%
New Jersey	18.57	40	-22.8%	-23.6%
Pennsylvania	17.67	41	-26.6%	-27.3%
Connecticut	17.00	42	-29.3%	-30.1%
Maryland	14.05	43	-41.6%	-42.2%
Vermont	13.76	44	-42.8%	-43.4%
Virginia	12.85	45	-46.6%	-47.1%
Massachusetts	11.75	46	-51.2%	-51.7%
Alaska	6.81	47	-71.7%	-72.0%
Delaware	0.00	48	-100.0%	-100.0%
Montana	0.00	49	-100.0%	-100.0%
New Hampshire	0.00	50	-100.0%	-100.0%
Oregon	0.00	51	-100.0%	-100.0%

CHART C: FY 2009, INDIVIDUAL INCOME TAX BURDEN
Tax per \$1000 Total Personal Income

12/07/11

State	Ind. Income Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	22.36			
New York	48.02	1	114.8%	102.6%
Maryland	39.24	2	75.5%	65.5%
Oregon	37.73	3	68.7%	59.2%
Kentucky	32.15	4	43.8%	35.7%
Massachusetts	32.09	5	43.5%	35.4%
Minnesota	31.33	6	40.1%	32.2%
Ohio	30.71	7	37.4%	29.6%
North Carolina	29.57	8	32.2%	24.8%
Dist. of Col.	29.31	9	31.1%	23.6%
Connecticut	28.98	10	29.6%	22.3%
Maine	28.62	11	28.0%	20.7%
Wisconsin	28.46	12	27.3%	20.1%
California	27.99	13	25.2%	18.1%
Delaware	27.46	14	22.8%	15.8%
Pennsylvania	26.93	15	20.4%	13.6%
Virginia	26.83	16	20.0%	13.2%
Utah	26.79	17	19.8%	13.0%
West Virginia	26.72	18	19.5%	12.7%
Indiana	26.09	19	16.7%	10.1%
Kansas	25.45	20	13.8%	7.4%
Iowa	24.93	21	11.5%	5.2%
Montana	24.86	22	11.2%	4.9%
Hawaii	24.72	23	10.6%	4.3%
Arkansas	24.35	24	8.9%	2.7%
New Jersey	24.18	25	8.1%	2.0%
Idaho	23.70	26	6.0%	0.0%
Missouri	23.54	27	5.3%	-0.7%
Georgia	23.39	28	4.6%	-1.3%
Nebraska	23.15	29	3.5%	-2.3%
Vermont	22.28	30	-0.4%	-6.0%
Rhode Island	22.23	31	-0.6%	-6.2%
Colorado	20.95	32	-6.3%	-11.6%
Oklahoma	19.50	33	-12.8%	-17.7%
South Carolina	19.34	34	-13.5%	-18.4%
Louisiana	18.35	35	-17.9%	-22.6%
Michigan	18.26	36	-18.4%	-23.0%
Alabama	17.91	37	-19.9%	-24.4%
Illinois	17.09	38	-23.6%	-27.9%
Mississippi	16.77	39	-25.0%	-29.3%
North Dakota	14.50	40	-35.1%	-38.8%
New Mexico	14.46	41	-35.3%	-39.0%
Arizona	11.71	42	-47.7%	-50.6%
New Hampshire	1.73	43	-92.3%	-92.7%
Tennessee	1.02	44	-95.4%	-95.7%
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 2009 CORPORATE INCOME TAX BURDEN

Tax per \$1000 Total Personal Income

12/07/11

State	Corp. Income Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	3.80			
Alaska	21.38	1	462.6%	645.6%
New York	11.29	2	196.9%	293.5%
Dist. of Col.	8.92	3	134.7%	211.1%
New Hampshire	8.68	4	128.3%	202.6%
West Virginia	7.22	5	89.8%	151.6%
Delaware	6.04	6	59.0%	110.7%
California	6.02	7	58.3%	109.8%
New Jersey	5.44	8	43.0%	89.6%
Massachusetts	5.42	9	42.5%	88.9%
North Dakota	5.07	10	33.5%	77.0%
Montana	4.94	11	29.9%	72.2%
Indiana	3.84	12	1.0%	33.9%
Louisiana	3.82	13	0.6%	33.3%
Tennessee	3.77	14	-0.9%	31.3%
Arkansas	3.76	15	-0.9%	31.3%
Kentucky	3.74	16	-1.5%	30.6%
Mississippi	3.66	17	-3.7%	27.6%
Vermont	3.63	18	-4.6%	26.5%
Pennsylvania	3.52	19	-7.5%	22.6%
Minnesota	3.51	20	-7.6%	22.5%
Kansas	3.45	21	-9.1%	20.4%
Illinois	3.17	22	-16.6%	10.5%
Alabama	3.17	23	-16.7%	10.4%
Wisconsin	3.13	24	-17.6%	9.2%
Maine	2.99	25	-21.4%	4.2%
Idaho	2.87	26	-24.5%	0.0%
Nebraska	2.87	27	-24.6%	0.0%
Utah	2.84	28	-25.3%	-1.0%
North Carolina	2.79	29	-26.6%	-2.8%
Maryland	2.73	30	-28.1%	-4.7%
Arizona	2.69	31	-29.2%	-6.2%
Oklahoma	2.63	32	-30.9%	-8.4%
Florida	2.59	33	-31.8%	-9.6%
Rhode Island	2.51	34	-34.0%	-12.5%
New Mexico	2.45	35	-35.5%	-14.5%
Iowa	2.36	36	-38.0%	-17.9%
Connecticut	2.29	37	-39.6%	-20.0%
Oregon	2.09	38	-44.9%	-27.0%
Georgia	2.08	39	-45.2%	-27.4%
Michigan	2.05	40	-46.2%	-28.7%
Virginia	1.85	41	-51.4%	-35.5%
South Carolina	1.71	42	-54.9%	-40.2%
South Dakota	1.60	43	-58.0%	-44.3%
Colorado	1.57	44	-58.7%	-45.3%
Ohio	1.53	45	-59.8%	-46.7%
Missouri	1.52	46	-60.1%	-47.1%
Hawaii	1.45	47	-61.8%	-49.4%
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%

n

CHART E: FY 2009 COMBINED INDIV. & CORP. INCOME TAX BURDEN**Tax per \$1000 Total Personal Income**

12/07/11

State	Income Tax & Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	26.16			
New York	59.31	1	126.7%	123.2%
Maryland	41.97	2	60.4%	58.0%
Oregon	39.82	3	52.2%	49.9%
Dist. of Col.	38.23	4	46.1%	43.9%
Massachusetts	37.51	5	43.4%	41.2%
Kentucky	35.90	6	37.2%	35.1%
Minnesota	34.84	7	33.2%	31.1%
California	34.01	8	30.0%	28.0%
West Virginia	33.94	9	29.7%	27.7%
Delaware	33.50	10	28.1%	26.1%
North Carolina	32.36	11	23.7%	21.8%
Ohio	32.24	12	23.2%	21.4%
Maine	31.61	13	20.8%	19.0%
Wisconsin	31.59	14	20.7%	18.9%
Connecticut	31.28	15	19.5%	17.7%
Pennsylvania	30.45	16	16.4%	14.6%
Indiana	29.93	17	14.4%	12.6%
Montana	29.80	18	13.9%	12.2%
Utah	29.63	19	13.3%	11.5%
New Jersey	29.62	20	13.2%	11.5%
Kansas	28.91	21	10.5%	8.8%
Virginia	28.68	22	9.6%	7.9%
Arkansas	28.11	23	7.4%	5.8%
Iowa	27.29	24	4.3%	2.7%
Idaho	26.57	25	1.6%	0.0%
Hawaii	26.17	26	0.0%	-1.5%
Nebraska	26.02	27	-0.6%	-2.1%
Vermont	25.91	28	-1.0%	-2.5%
Georgia	25.47	29	-2.6%	-4.1%
Missouri	25.06	30	-4.2%	-5.7%
Rhode Island	24.74	31	-5.4%	-6.9%
Colorado	22.52	32	-13.9%	-15.3%
Louisiana	22.18	33	-15.2%	-16.5%
Oklahoma	22.13	34	-15.4%	-16.7%
Alaska	21.38	35	-18.3%	-19.5%
Alabama	21.07	36	-19.5%	-20.7%
South Carolina	21.05	37	-19.5%	-20.8%
Mississippi	20.43	38	-21.9%	-23.1%
Michigan	20.30	39	-22.4%	-23.6%
Illinois	20.26	40	-22.5%	-23.7%
North Dakota	19.58	41	-25.2%	-26.3%
New Mexico	16.91	42	-35.3%	-36.3%
Arizona	14.40	43	-45.0%	-45.8%
New Hampshire	10.41	44	-60.2%	-60.8%
Tennessee	4.79	45	-81.7%	-82.0%
Florida	2.59	46	-90.1%	-90.2%
South Dakota	1.60	47	-93.9%	-94.0%
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 2009, MOTOR FUELS & LICENSE TAX BURDEN
Tax per \$1000 Total Personal Income

12/07/11

State	Motor Vehicle Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	4.89			
Montana	10.12	1	107.2%	44.9%
North Dakota	8.73	2	78.6%	24.9%
West Virginia	8.15	3	66.8%	16.6%
Iowa	7.83	4	60.3%	12.1%
Oklahoma	7.75	5	58.6%	10.9%
Hawaii	7.10	6	45.2%	1.5%
Utah	7.01	7	43.5%	0.4%
Idaho	6.99	8	43.0%	0.0%
Wisconsin	6.84	9	40.0%	-2.1%
North Carolina	6.57	10	34.5%	-5.9%
Arkansas	6.57	11	34.4%	-6.0%
Wyoming	6.55	12	34.1%	-6.2%
Ohio	6.52	13	33.4%	-6.7%
Kentucky	6.51	14	33.3%	-6.8%
Maine	6.51	15	33.2%	-6.8%
Nebraska	6.30	16	29.0%	-9.8%
Mississippi	6.30	17	28.9%	-9.8%
Oregon	6.20	18	26.9%	-11.2%
Vermont	6.14	19	25.7%	-12.1%
Washington	5.97	20	22.2%	-14.5%
Florida	5.96	21	22.0%	-14.7%
South Dakota	5.82	22	19.1%	-16.7%
Minnesota	5.78	23	18.2%	-17.3%
Pennsylvania	5.72	24	17.0%	-18.1%
Kansas	5.66	25	15.9%	-19.0%
Illinois	5.66	26	15.8%	-19.0%
Tennessee	5.60	27	14.7%	-19.8%
Alabama	5.38	28	10.1%	-23.0%
Michigan	5.37	29	9.8%	-23.2%
Texas	5.33	30	9.1%	-23.7%
New Mexico	5.25	31	7.5%	-24.8%
Nevada	5.18	32	6.1%	-25.8%
South Carolina	5.03	33	2.9%	-28.1%
Indiana	4.94	34	1.1%	-29.3%
Arizona	4.67	35	-4.4%	-33.2%
Delaware	4.63	36	-5.3%	-33.8%
Missouri	4.58	37	-6.3%	-34.5%
Colorado	4.29	38	-12.3%	-38.6%
Maryland	4.28	39	-12.4%	-38.7%
Louisiana	4.25	40	-13.0%	-39.1%
Virginia	4.09	41	-16.2%	-41.4%
New Hampshire	4.06	42	-16.8%	-41.8%
Rhode Island	4.05	43	-17.1%	-42.0%
California	3.91	44	-20.1%	-44.1%
Connecticut	3.54	45	-27.7%	-49.4%
Georgia	3.43	46	-29.8%	-50.9%
Massachusetts	2.87	47	-41.3%	-58.9%
Alaska	2.74	48	-43.8%	-60.7%
New York	2.66	49	-45.6%	-62.0%
New Jersey	2.33	50	-52.3%	-66.7%
Dist. of Col.	1.47	51	-69.9%	-79.0%

CHART G: FY 2009 PER CAPITA PROPERTY TAXES

12/07/11

State	Per Capita Property Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	1,381.12			
Dist. of Col.	2,985.00	1	116.1%	267.6%
New Jersey	2,671.20	2	93.4%	228.9%
Connecticut	2,498.17	3	80.9%	207.6%
New Hampshire	2,424.37	4	75.5%	198.6%
Wyoming	2,321.23	5	68.1%	185.8%
New York	2,105.28	6	52.4%	159.3%
Vermont	2,065.42	7	49.5%	154.3%
Rhode Island	2,020.30	8	46.3%	148.8%
Massachusetts	1,845.24	9	33.6%	127.2%
Illinois	1,763.25	10	27.7%	117.1%
Alaska	1,714.47	11	24.1%	111.1%
Maine	1,654.91	12	19.8%	103.8%
Wisconsin	1,632.72	13	18.2%	101.1%
Florida	1,593.34	14	15.4%	96.2%
Texas	1,461.47	15	5.8%	80.0%
California	1,457.70	16	5.5%	79.5%
Michigan	1,445.43	17	4.7%	78.0%
Nebraska	1,443.21	18	4.5%	77.7%
Virginia	1,430.21	19	3.6%	76.1%
Kansas	1,353.86	20	-2.0%	66.7%
Minnesota	1,345.23	21	-2.6%	65.7%
Nevada	1,331.45	22	-3.6%	64.0%
Iowa	1,312.00	23	-5.0%	61.6%
Montana	1,307.94	24	-5.3%	61.1%
Colorado	1,253.47	25	-9.2%	54.4%
Pennsylvania	1,230.10	26	-10.9%	51.5%
Washington	1,216.53	27	-11.9%	49.8%
Maryland	1,206.38	28	-12.7%	48.6%
North Dakota	1,190.99	29	-13.8%	46.7%
Oregon	1,160.86	30	-15.9%	43.0%
Ohio	1,133.18	31	-18.0%	39.5%
Indiana	1,126.91	32	-18.4%	38.8%
South Dakota	1,097.90	33	-20.5%	35.2%
Arizona	1,070.54	34	-22.5%	31.8%
Georgia	1,062.03	35	-23.1%	30.8%
Hawaii	1,016.22	36	-26.4%	25.1%
South Carolina	969.70	37	-29.8%	19.4%
Missouri	921.93	38	-33.2%	13.5%
North Carolina	867.37	39	-37.2%	6.8%
Utah	834.26	40	-39.6%	2.7%
Idaho	812.05	41	-41.2%	0.0%
Mississippi	793.80	42	-42.5%	-2.2%
Tennessee	746.15	43	-46.0%	-8.1%
West Virginia	718.10	44	-48.0%	-11.6%
Delaware	714.02	45	-48.3%	-12.1%
Louisiana	697.95	46	-49.5%	-14.1%
Kentucky	661.51	47	-52.1%	-18.5%
New Mexico	610.51	48	-55.8%	-24.8%
Oklahoma	598.26	49	-56.7%	-26.3%
Arkansas	548.06	50	-60.3%	-32.5%
Alabama	506.33	51	-63.3%	-37.6%

CHART H: FY 2009 PER CAPITA SALES TAXES

12/07/11

State	Per Capita Sales Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	948.01			
Wyoming	2238.39	1	136.1%	186.9%
Hawaii	1900.60	2	100.5%	143.6%
Washington	1850.06	3	95.2%	137.1%
Louisiana	1480.42	4	56.2%	89.7%
Dist. of Col.	1416.34	5	49.4%	81.5%
New Mexico	1347.66	6	42.2%	72.7%
Tennessee	1318.12	7	39.0%	68.9%
South Dakota	1273.86	8	34.4%	63.3%
Arkansas	1271.14	9	34.1%	62.9%
New York	1153.19	10	21.6%	47.8%
Nevada	1133.50	11	19.6%	45.3%
Arizona	1122.68	12	18.4%	43.9%
Florida	1110.99	13	17.2%	42.4%
North Dakota	1090.36	14	15.0%	39.7%
Texas	1071.13	15	13.0%	37.3%
Kansas	1048.32	16	10.6%	34.4%
Mississippi	1025.24	17	8.1%	31.4%
Oklahoma	1018.49	18	7.4%	30.5%
California	1009.69	19	6.5%	29.4%
Colorado	1007.75	20	6.3%	29.2%
Nebraska	999.56	21	5.4%	28.1%
Indiana	966.14	22	1.9%	23.8%
New Jersey	940.43	23	-0.8%	20.5%
Connecticut	935.13	24	-1.4%	19.8%
Iowa	933.69	25	-1.5%	19.7%
Georgia	913.80	26	-3.6%	17.1%
Michigan	902.63	27	-4.8%	15.7%
Minnesota	852.41	28	-10.1%	9.2%
Utah	843.53	29	-11.0%	8.1%
Illinois	835.63	30	-11.9%	7.1%
Alabama	821.96	31	-13.3%	5.3%
Missouri	801.90	32	-15.4%	2.8%
North Carolina	785.29	33	-17.2%	0.6%
Idaho	780.27	34	-17.7%	0.0%
Ohio	778.51	35	-17.9%	-0.2%
Wisconsin	777.50	36	-18.0%	-0.4%
Rhode Island	773.36	37	-18.4%	-0.9%
Maine	767.93	38	-19.0%	-1.6%
Pennsylvania	698.54	39	-26.3%	-10.5%
South Carolina	686.14	40	-27.6%	-12.1%
Maryland	675.74	41	-28.7%	-13.4%
Kentucky	662.40	42	-30.1%	-15.1%
West Virginia	609.97	43	-35.7%	-21.8%
Massachusetts	588.46	44	-37.9%	-24.6%
Virginia	558.86	45	-41.0%	-28.4%
Vermont	529.19	46	-44.2%	-32.2%
Alaska	288.18	47	-69.6%	-63.1%
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 2009 PER CAPITA INDIVIDUAL INCOME TAXES

12/07/11

State	Per Capita Individual Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	881.15			
New York	2277.39	1	158.5%	199.5%
Maryland	1887.36	2	114.2%	148.2%
Dist. of Col.	1877.51	3	113.1%	146.9%
Massachusetts	1607.48	4	82.4%	111.4%
Connecticut	1594.32	5	80.9%	109.6%
Oregon	1349.97	6	53.2%	77.5%
Minnesota	1319.38	7	49.7%	73.5%
New Jersey	1224.64	8	39.0%	61.0%
California	1200.05	9	36.2%	57.8%
Virginia	1166.41	10	32.4%	53.4%
Delaware	1092.05	11	23.9%	43.6%
Ohio	1091.89	12	23.9%	43.6%
Pennsylvania	1064.75	13	20.8%	40.0%
Wisconsin	1055.95	14	19.8%	38.8%
Maine	1039.75	15	18.0%	36.7%
Hawaii	1033.60	16	17.3%	35.9%
North Carolina	1019.13	17	15.7%	34.0%
Kentucky	1005.72	18	14.1%	32.2%
Kansas	969.78	19	10.1%	27.5%
Iowa	930.21	20	5.6%	22.3%
Rhode Island	912.34	21	3.5%	20.0%
Nebraska	891.73	22	1.2%	17.3%
Indiana	887.62	23	0.7%	16.7%
Colorado	876.35	24	-0.5%	15.2%
Vermont	857.10	25	-2.7%	12.7%
West Virginia	855.82	26	-2.9%	12.5%
Montana	848.42	27	-3.7%	11.6%
Missouri	847.48	28	-3.8%	11.4%
Utah	833.03	29	-5.5%	9.5%
Georgia	793.67	30	-9.9%	4.4%
Arkansas	774.87	31	-12.1%	1.9%
Idaho	760.51	32	-13.7%	0.0%
Illinois	714.35	33	-18.9%	-6.1%
Oklahoma	690.14	34	-21.7%	-9.3%
Louisiana	654.63	35	-25.7%	-13.9%
Michigan	629.35	36	-28.6%	-17.2%
South Carolina	616.56	37	-30.0%	-18.9%
Alabama	593.52	38	-32.6%	-22.0%
North Dakota	572.26	39	-35.1%	-24.8%
Mississippi	503.25	40	-42.9%	-33.8%
New Mexico	476.94	41	-45.9%	-37.3%
Arizona	390.52	42	-55.7%	-48.7%
New Hampshire	74.13	43	-91.6%	-90.3%
Tennessee	35.21	44	-96.0%	-95.4%
Wyoming	0.00	45	-100.0%	-100.0%
Washington	0.00	46	-100.0%	-100.0%
Texas	0.00	47	-100.0%	-100.0%
South Dakota	0.00	48	-100.0%	-100.0%
Nevada	0.00	49	-100.0%	-100.0%
Florida	0.00	50	-100.0%	-100.0%
Alaska	0.00	51	-100.0%	-100.0%

CHART J: FY 2009 PER CAPITA CORPORATE INCOME TAXES

12/07/11

State	Per Capita Corporate Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	149.77			
Alaska	905.01	1	504.3%	883.5%
Dist. of Col.	571.48	2	281.6%	521.1%
New York	535.16	3	257.3%	481.6%
New Hampshire	372.52	4	148.7%	304.8%
New Jersey	275.33	5	83.8%	199.2%
Massachusetts	271.41	6	81.2%	195.0%
California	257.99	7	72.3%	180.4%
Delaware	240.35	8	60.5%	161.2%
West Virginia	231.09	9	54.3%	151.1%
North Dakota	200.27	10	33.7%	117.6%
Montana	168.47	11	12.5%	83.1%
Minnesota	147.93	12	-1.2%	60.8%
Vermont	139.54	13	-6.8%	51.6%
Pennsylvania	139.05	14	-7.2%	51.1%
Louisiana	136.36	15	-9.0%	48.2%
Illinois	132.45	16	-11.6%	43.9%
Kansas	131.58	17	-12.1%	43.0%
Maryland	131.42	18	-12.3%	42.8%
Indiana	130.62	19	-12.8%	41.9%
Tennessee	129.64	20	-13.4%	40.9%
Connecticut	126.22	21	-15.7%	37.2%
Arkansas	119.82	22	-20.0%	30.2%
Kentucky	117.13	23	-21.8%	27.3%
Wisconsin	116.16	24	-22.4%	26.2%
Nebraska	110.45	25	-26.3%	20.0%
Mississippi	109.86	26	-26.6%	19.4%
Maine	108.54	27	-27.5%	18.0%
Alabama	104.91	28	-30.0%	14.0%
Rhode Island	103.02	29	-31.2%	12.0%
Florida	99.08	30	-33.8%	7.7%
North Carolina	96.09	31	-35.8%	4.4%
Oklahoma	92.96	32	-37.9%	1.0%
Idaho	92.02	33	-38.6%	0.0%
Arizona	89.78	34	-40.1%	-2.4%
Utah	88.30	35	-41.0%	-4.0%
Iowa	87.89	36	-41.3%	-4.5%
New Mexico	80.86	37	-46.0%	-12.1%
Virginia	80.37	38	-46.3%	-12.7%
Oregon	74.93	39	-50.0%	-18.6%
Georgia	70.68	40	-52.8%	-23.2%
Michigan	70.54	41	-52.9%	-23.3%
Colorado	65.58	42	-56.2%	-28.7%
Hawaii	60.68	43	-59.5%	-34.1%
South Dakota	60.04	44	-59.9%	-34.8%
Missouri	54.64	45	-63.5%	-40.6%
South Carolina	54.63	46	-63.5%	-40.6%
Ohio	54.37	47	-63.7%	-40.9%
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 K: FY 2009 PER CAPITA COMBINED CORP. & IND.
INCOME TAXES**

12/07/11

State	Per Capita Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	1030.92			
New York	2812.56	1	172.8%	229.9%
Dist. of Col.	2448.99	2	137.6%	187.3%
Maryland	2018.78	3	95.8%	136.8%
Massachusetts	1878.89	4	82.3%	120.4%
Connecticut	1720.53	5	66.9%	101.8%
New Jersey	1499.97	6	45.5%	75.9%
Minnesota	1467.31	7	42.3%	72.1%
California	1458.04	8	41.4%	71.0%
Oregon	1424.89	9	38.2%	67.1%
Delaware	1332.40	10	29.2%	56.3%
Virginia	1246.78	11	20.9%	46.2%
Pennsylvania	1203.80	12	16.8%	41.2%
Wisconsin	1172.12	13	13.7%	37.5%
Maine	1148.29	14	11.4%	34.7%
Ohio	1146.26	15	11.2%	34.5%
Kentucky	1122.86	16	8.9%	31.7%
North Carolina	1115.23	17	8.2%	30.8%
Kansas	1101.36	18	6.8%	29.2%
Hawaii	1094.29	19	6.1%	28.4%
West Virginia	1086.91	20	5.4%	27.5%
Indiana	1018.24	21	-1.2%	19.4%
Iowa	1018.11	22	-1.2%	19.4%
Montana	1016.88	23	-1.4%	19.3%
Rhode Island	1015.36	24	-1.5%	19.1%
Nebraska	1002.18	25	-2.8%	17.6%
Vermont	996.64	26	-3.3%	16.9%
Colorado	941.94	27	-8.6%	10.5%
Utah	921.33	28	-10.6%	8.1%
Alaska	905.01	29	-12.2%	6.2%
Missouri	902.12	30	-12.5%	5.8%
Arkansas	894.69	31	-13.2%	4.9%
Georgia	864.35	32	-16.2%	1.4%
Idaho	852.53	33	-17.3%	0.0%
Illinois	846.81	34	-17.9%	-0.7%
Louisiana	790.99	35	-23.3%	-7.2%
Oklahoma	783.10	36	-24.0%	-8.1%
North Dakota	772.53	37	-25.1%	-9.4%
Michigan	699.89	38	-32.1%	-17.9%
Alabama	698.43	39	-32.3%	-18.1%
South Carolina	671.20	40	-34.9%	-21.3%
Mississippi	613.11	41	-40.5%	-28.1%
New Mexico	557.80	42	-45.9%	-34.6%
Arizona	480.30	43	-53.4%	-43.7%
New Hampshire	446.65	44	-56.7%	-47.6%
Tennessee	164.85	45	-84.0%	-80.7%
Florida	99.08	46	-90.4%	-88.4%
South Dakota	60.04	47	-94.2%	-93.0%
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 2009 PER CAPITA MOTOR VEHICLES TAXES

12/07/11

State	Per Capita Motor Vehicle Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	192.54			
Montana	345.42	1	79.4%	54.1%
North Dakota	344.42	2	78.9%	53.6%
Wyoming	308.35	3	60.1%	37.5%
Hawaii	296.66	4	54.1%	32.3%
Iowa	292.26	5	51.8%	30.4%
Oklahoma	274.14	6	42.4%	22.3%
West Virginia	261.00	7	35.6%	16.4%
Wisconsin	253.85	8	31.8%	13.2%
Washington	250.42	9	30.1%	11.7%
Minnesota	243.30	10	26.4%	8.5%
Nebraska	242.81	11	26.1%	8.3%
Maine	236.52	12	22.8%	5.5%
Illinois	236.48	13	22.8%	5.5%
Vermont	236.37	14	22.8%	5.4%
Ohio	231.72	15	20.3%	3.4%
Florida	227.87	16	18.3%	1.6%
North Carolina	226.58	17	17.7%	1.1%
Pennsylvania	226.14	18	17.4%	0.9%
Idaho	224.19	19	16.4%	0.0%
Oregon	221.90	20	15.2%	-1.0%
South Dakota	218.66	21	13.6%	-2.5%
Utah	218.11	22	13.3%	-2.7%
Kansas	215.74	23	12.0%	-3.8%
Arkansas	208.97	24	8.5%	-6.8%
Maryland	205.93	25	7.0%	-8.1%
Nevada	204.50	26	6.2%	-8.8%
Kentucky	203.67	27	5.8%	-9.2%
Texas	196.22	28	1.9%	-12.5%
Connecticut	194.47	29	1.0%	-13.3%
Tennessee	192.89	30	0.2%	-14.0%
Mississippi	189.10	31	-1.8%	-15.7%
Michigan	185.04	32	-3.9%	-17.5%
Delaware	183.95	33	-4.5%	-18.0%
Colorado	179.34	34	-6.9%	-20.0%
Alabama	178.36	35	-7.4%	-20.4%
Virginia	178.03	36	-7.5%	-20.6%
New Hampshire	174.44	37	-9.4%	-22.2%
New Mexico	173.24	38	-10.0%	-22.7%
Indiana	168.02	39	-12.7%	-25.1%
California	167.48	40	-13.0%	-25.3%
Rhode Island	166.30	41	-13.6%	-25.8%
Missouri	164.84	42	-14.4%	-26.5%
South Carolina	160.28	43	-16.8%	-28.5%
Arizona	155.76	44	-19.1%	-30.5%
Louisiana	151.71	45	-21.2%	-32.3%
Massachusetts	143.76	46	-25.3%	-35.9%
New York	125.99	47	-34.6%	-43.8%
New Jersey	117.99	48	-38.7%	-47.4%
Georgia	116.44	49	-39.5%	-48.1%
Alaska	116.15	50	-39.7%	-48.2%
Dist. of Col.	94.22	51	-51.1%	-58.0%

CHART M: FY 2009 OVERALL TAX BURDEN

Tax per \$1000 Total Personal Income

12/07/11

State	Overall Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	105.09			
Alaska	215.09	1	104.7%	136.0%
Wyoming	157.95	2	50.3%	73.3%
New York	146.21	3	39.1%	60.4%
Dist. of Col.	130.49	4	24.2%	43.2%
North Dakota	129.83	5	23.5%	42.4%
Vermont	121.42	6	15.5%	33.2%
Maine	118.00	7	12.3%	29.5%
Hawaii	117.99	8	12.3%	29.5%
New Jersey	115.46	9	9.9%	26.7%
Wisconsin	114.97	10	9.4%	26.1%
Rhode Island	110.24	11	4.9%	21.0%
West Virginia	109.93	12	4.6%	20.6%
Indiana	109.26	13	4.0%	19.9%
Louisiana	109.08	14	3.8%	19.7%
Connecticut	108.98	15	3.7%	19.6%
Minnesota	108.32	16	3.1%	18.8%
Ohio	107.10	17	1.9%	17.5%
California	107.03	18	1.8%	17.4%
Kansas	106.82	19	1.6%	17.2%
Nebraska	106.24	20	1.1%	16.6%
Iowa	105.98	21	0.8%	16.3%
New Mexico	105.60	22	0.5%	15.9%
Illinois	105.23	23	0.1%	15.5%
Montana	104.84	24	-0.2%	15.0%
Michigan	104.49	25	-0.6%	14.6%
Pennsylvania	104.17	26	-0.9%	14.3%
Kentucky	102.71	27	-2.3%	12.7%
Arkansas	102.49	28	-2.5%	12.4%
Delaware	102.10	29	-2.8%	12.0%
Mississippi	101.59	30	-3.3%	11.5%
Utah	100.81	31	-4.1%	10.6%
Maryland	98.40	32	-6.4%	8.0%
North Carolina	97.92	33	-6.8%	7.4%
Massachusetts	97.70	34	-7.0%	7.2%
Nevada	97.19	35	-7.5%	6.6%
Florida	96.78	36	-7.9%	6.2%
Washington	96.56	37	-8.1%	5.9%
Texas	94.51	38	-10.1%	3.7%
Georgia	94.48	39	-10.1%	3.7%
Arizona	93.82	40	-10.7%	2.9%
Oklahoma	93.80	41	-10.7%	2.9%
Virginia	91.80	42	-12.6%	0.7%
Idaho	91.14	43	-13.3%	0.0%
Oregon	91.12	44	-13.3%	0.0%
South Carolina	89.99	45	-14.4%	-1.3%
Colorado	89.20	46	-15.1%	-2.1%
Missouri	89.17	47	-15.2%	-2.2%
New Hampshire	87.72	48	-16.5%	-3.8%
Alabama	85.54	49	-18.6%	-6.2%
South Dakota	83.69	50	-20.4%	-8.2%
Tennessee	82.53	51	-21.5%	-9.5%

CHART N: FY 2009 PER CAPITA OVERALL TAXES

12/07/11

State	Per Capita Overall Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	4,141.14			
Alaska	9,103.85	1	119.8%	211.3%
Dist. of Col.	8,359.90	2	101.9%	185.9%
Wyoming	7,431.54	3	79.5%	154.1%
New York	6,933.72	4	67.4%	137.1%
Connecticut	5,995.06	5	44.8%	105.0%
New Jersey	5,847.66	6	41.2%	100.0%
North Dakota	5,123.41	7	23.7%	75.2%
Hawaii	4,933.26	8	19.1%	68.7%
Massachusetts	4,894.26	9	18.2%	67.4%
Maryland	4,733.30	10	14.3%	61.8%
Vermont	4,671.13	11	12.8%	59.7%
California	4,588.38	12	10.8%	56.9%
Minnesota	4,561.90	13	10.2%	56.0%
Rhode Island	4,524.98	14	9.3%	54.7%
Illinois	4,397.29	15	6.2%	50.4%
Maine	4,286.91	16	3.5%	46.6%
Wisconsin	4,266.30	17	3.0%	45.9%
Pennsylvania	4,118.94	18	-0.5%	40.8%
Nebraska	4,092.13	19	-1.2%	39.9%
Kansas	4,069.56	20	-1.7%	39.2%
Delaware	4,060.54	21	-1.9%	38.8%
Washington	4,048.61	22	-2.2%	38.4%
Virginia	3,991.62	23	-3.6%	36.5%
Iowa	3,953.76	24	-4.5%	35.2%
Louisiana	3,890.79	25	-6.0%	33.0%
Nevada	3,833.70	26	-7.4%	31.1%
Ohio	3,807.53	27	-8.1%	30.2%
New Hampshire	3,765.47	28	-9.1%	28.8%
Colorado	3,731.22	29	-9.9%	27.6%
Indiana	3,717.23	30	-10.2%	27.1%
Florida	3,700.80	31	-10.6%	26.5%
Michigan	3,602.29	32	-13.0%	23.2%
Montana	3,577.32	33	-13.6%	22.3%
West Virginia	3,520.49	34	-15.0%	20.4%
New Mexico	3,482.46	35	-15.9%	19.1%
Texas	3,479.60	36	-16.0%	19.0%
North Carolina	3,374.72	37	-18.5%	15.4%
Oklahoma	3,318.86	38	-19.9%	13.5%
Arkansas	3,262.01	39	-21.2%	11.5%
Oregon	3,260.52	40	-21.3%	11.5%
Kentucky	3,212.60	41	-22.4%	9.8%
Missouri	3,209.88	42	-22.5%	9.8%
Georgia	3,205.71	43	-22.6%	9.6%
South Dakota	3,144.83	44	-24.1%	7.5%
Utah	3,134.76	45	-24.3%	7.2%
Arizona	3,130.09	46	-24.4%	7.0%
Mississippi	3,049.09	47	-26.4%	4.3%
Idaho	2,924.53	48	-29.4%	0.0%
South Carolina	2,869.20	49	-30.7%	-1.9%
Tennessee	2,840.87	50	-31.4%	-2.9%
Alabama	2,835.01	51	-31.5%	-3.1%

CHART O: FY 2009 PER CAPITA INCOME

12/07/11

State	Per Capita Income (\$)	Rank Based on Income	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	39,405			
Dist. of Col.	64,065	1	62.6%	99.7%
Connecticut	55,012	2	39.6%	71.4%
New Jersey	50,647	3	28.5%	57.8%
Massachusetts	50,095	4	27.1%	56.1%
Maryland	48,102	5	22.1%	49.9%
New York	47,422	6	20.3%	47.8%
Wyoming	47,049	7	19.4%	46.6%
Virginia	43,480	8	10.3%	35.5%
New Hampshire	42,925	9	8.9%	33.8%
California	42,872	10	8.8%	33.6%
Alaska	42,325	11	7.4%	31.9%
Minnesota	42,114	12	6.9%	31.3%
Washington	41,926	13	6.4%	30.7%
Colorado	41,831	14	6.2%	30.4%
Hawaii	41,811	15	6.1%	30.3%
Illinois	41,788	16	6.0%	30.2%
Rhode Island	41,047	17	4.2%	27.9%
Delaware	39,771	18	0.9%	23.9%
Pennsylvania	39,540	19	0.3%	23.2%
North Dakota	39,462	20	0.1%	23.0%
Nevada	39,445	21	0.1%	22.9%
Nebraska	38,520	22	-2.2%	20.0%
Vermont	38,470	23	-2.4%	19.9%
Florida	38,240	24	-3.0%	19.2%
Kansas	38,098	25	-3.3%	18.7%
South Dakota	37,577	26	-4.6%	17.1%
Iowa	37,308	27	-5.3%	16.3%
Wisconsin	37,108	28	-5.8%	15.6%
Texas	36,816	29	-6.6%	14.7%
Maine	36,331	30	-7.8%	13.2%
Missouri	35,998	31	-8.6%	12.2%
Oregon	35,781	32	-9.2%	11.5%
Louisiana	35,668	33	-9.5%	11.2%
Ohio	35,550	34	-9.8%	10.8%
Oklahoma	35,383	35	-10.2%	10.3%
Michigan	34,475	36	-12.5%	7.4%
North Carolina	34,463	37	-12.5%	7.4%
Tennessee	34,422	38	-12.6%	7.3%
Montana	34,122	39	-13.4%	6.3%
Indiana	34,022	40	-13.7%	6.0%
Georgia	33,930	41	-13.9%	5.7%
Arizona	33,363	42	-15.3%	4.0%
Alabama	33,143	43	-15.9%	3.3%
New Mexico	32,979	44	-16.3%	2.8%
Idaho	32,087	45	-18.6%	0.0%
West Virginia	32,026	46	-18.7%	-0.2%
South Carolina	31,884	47	-19.1%	-0.6%
Arkansas	31,828	48	-19.2%	-0.8%
Kentucky	31,278	49	-20.6%	-2.5%
Utah	31,095	50	-21.1%	-3.1%
Mississippi	30,015	51	-23.8%	-6.5%