

**STATE AND LOCAL TAX BURDEN ANALYSIS
EXECUTIVE SUMMARY
FY 2012 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 49th nationally (out of 51) and 11th regionally (out of the 11 western states), both unchanged from FY 2010 and FY 2011.

	<u>RANK</u>		<u>RANK</u>	
Property tax.....	41	38.6% below national average	10	32.4% below western median
Sales tax.....	38	23.5% below national average	9	28.8% below western median
Individual income.....	33	22.3% below national average	6	equal to the western median
Corporate income...	29	<u>24.3% below national average</u>	5	<u>19.5% above western median</u>
Overall ranking.....	49	31.2% below national average	11	19.7% below western median

Because of relatively low income in Idaho, the state's overall tax burden relative to income is 42nd nationally and 11th among the 11 western states.

Property tax.....	38	22.7% below national average	10	12.9% below western median
Sales tax.....	28	3.7% below national average	9	10.5% below western median
Individual income.....	30	2.3% below national average	5	6.7% above western median
Corporate income.....	21	<u>4.8% below national average</u>	3	<u>24.4% above western median</u>
Overall ranking.....	42	13.5% below national average	11	7.2% below western median

Between FY 2011 and FY 2012, Idaho overall relative tax burdens were unchanged except for a one rank decrease relative to income. On an overall basis, Idaho taxes remain considerably below the U.S. average on both income-based and per capita based analyses:

	<u>Per \$1,000 of Income</u>	<u>Per capita</u>
Idaho total tax burden	\$ 86.59	\$3,043
National average total tax burden	\$100.06	\$4,423
Western median total tax burden	\$ 93.27	\$3,789

Because per capita income in Idaho is 20.5 percent lower than the U.S. average, ranking systems which compare taxes to income will show higher comparative taxes in Idaho than systems which are based on population.

Idaho's major taxes continue to show balance with little change between FY 2011 and FY 2012. In 2012, property taxes raised 28.7% of overall tax revenue, while income taxes accounted for 28.9% (individual for 25.0% and corporate income tax for 3.9%), and sales tax accounted for 25.2% of state and local tax revenue.

COMPARATIVE TAX POTENTIAL:
Tax Burden in Idaho and the United States
Fiscal Year 2012

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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 2012
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Detailed tax burden charts, with numbered charts showing tax effort percentages and lettered charts showing taxes per \$1,000 or per person as follows:

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

TAX BURDEN IN IDAHO AND THE UNITED STATES - FISCAL YEAR 2012

IDAHO TAX REVENUE SYSTEM - SUMMARY:

In terms of the amount of revenue collected in comparison to income and population, Idaho tax collections tend to indicate low overall taxes, with excellent balance between major tax components. When observed on a regional basis, Idaho is in the somewhat unusual position of relying on three major taxes (income, sales, and property), as opposed to the systems hinged on only two taxes that are found in each of our border states except Utah. On the basis of taxes paid per person, the breadth of the Idaho system, produces the effect of being moderate to low in most specific major tax types, while ranking our overall per capita tax burden 49th highest nationally and 11th highest (lowest) in the 11 western states. Idaho has very low per capita income (with a rank of 49th nationally and 11th out of the 11 western states), and this raises our tax burden relative to income to 42nd nationally, but still 11th in the western states. This year's per capita tax burden rankings are unchanged, while our income based tax burden rankings are slightly lower than the FY 2011 rankings. The current rankings remain close to those indicated in the years leading up to the recent major recession.

The Idaho tax system has tended over the long run to rely relatively less on property tax and sales tax, and relatively more on motor vehicle taxes and income taxes in comparison to both regional and national practices. This year's pattern reflects a continuation of that environment, with property taxes increasing more slowly than income and sales tax collections, both of which are predicated on more elastic taxes that can rise (or fall) more rapidly than property taxes, depending on economic activity. During the FY 2011 – FY 2012 period, no major legislative changes affected property taxes in Idaho.

Similar overall patterns emerge using either income-based or population-based comparisons; however, our tax burden appears lower when computed on a per capita basis. This reflects our relatively very low per capita income, which trails the national average by 20.5%.

A comparison of FY 2011 and FY 2012 Idaho tax burden shows the following for our major taxes:

- Idaho's individual income tax burden continued to decrease, going from 14.1% over the U.S. average in FY 2008 to 2% over the U.S. average in FY 2010 and to 2.3% below the U.S. average in FY 2012, relative to total personal income. This represents the lowest relative burden for this tax since FY 1984. For this tax, Idaho's income based ranking has dropped from 19th highest in 2008 to 30th highest in 2012, the lowest rank on this basis since individual income tax burden was first analyzed in FY 1984. Our population based ranking followed the same pattern of significant decreases from 23rd in FY 2007 to 32nd in FY 2009 and FY 2010, and then a stabilization at 33rd in both FY 2011 and FY 2012.

- Corporate income tax burden is highly volatile due mostly to variations in corporate taxable income. On an income basis, the relative burden in Idaho rose from 13.8% below the U.S. average in FY 2011 to 4.8% below the U.S. average in FY 2012. This reflects a 9.8% increase on collections in Idaho compared with a 1% increase in collections nationally.
- Property tax burdens in Idaho remain very low, but increased slightly in FY 2012. Relative to income, these taxes are now 22.7% below the U.S. average, their highest relative point since FY 2006. The 1.8% rate of increase in property tax collections in Idaho slightly exceeded the national 0.6% rate of increase.
- Idaho's relative sales tax burden continued to decrease slightly in FY 2012 and is now 3.7% below the U.S. average. As in FY 2011, this again reflects a slightly smaller increase in sales tax collections in Idaho than in the nation as a whole.
- Idaho's relative motor vehicle tax burden (fuel taxes and licenses and registration fees) decreased from 45.2% over the U.S. average in FY 2011 to 40.3% over the U.S. average in FY 2012. Although the relative burden of these taxes remains well above the national average, the FY 2012 burden is the lowest in this category since analysis began in FY 1984. 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 increased 3.0% in FY 2012. This was down from the 8.5% increase between FY 2010 to FY 2011, and was slightly less than the national rate of increase of 3.6%. Our relative overall tax burden remained the same in FY 2011 and FY 2012. Except for FY 2010 and FY 1981, Idaho's taxes during these two years 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 2012, property taxes raised 28.7% of overall tax revenue, while income taxes accounted for 28.9% (individual for 25.0% and corporate income tax for 3.9%), and sales tax accounted for 25.2% of our tax revenue.

Regionally, western states either do not have sales tax or tend to rely more on this tax than most other areas of the country. For many years, this study showed Idaho with the lowest relative sales tax among western states using the tax. This pattern began to change in FY 2007, with Colorado in the bottom position. In FY 2008 and FY 2009, California and Colorado were the two western states with lower sales tax burden than Idaho, relative to income. In FY 2010 and again in FY 2011, Idaho's sales tax burden again dropped with respect to these other western states and we reclaimed the position of lowest in the 11 western states.

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

Table 1: Change in Total Tax Collections FY 2011 - FY 2012

Tax Type	Idaho - FY 2011/2012 Percent Change	U.S. - FY 2011/2012 Percent Change
Property	1.8%	0.6%
Sales	3.1%	4.3%
Individual Income	3.6%	7.3%
Corporate Income	9.8%	1.0%
Motor Vehicle	7.7%	2.1%
Overall	3.0%	3.6%

METHODOLOGY:

Tax burdens throughout the nation can be compared by determining tax collections in proportion to the personal income in a given state and comparing this to the hypothetical tax generated by applying the national average tax rate to each state's income. In addition, a per capita tax burden can be determined by applying the national average per capita amount of any tax to each state's population. The result of these calculations is known as a state's tax capacity or tax potential, since the amount shown represents tax that would have been collected in each state if the tax rates for that state equaled the national average rate. This then tells us where each state stands in relation to the national average in terms of tax revenue generating ability.

If a state's potential tax or tax capacity is greater than its actual tax, that state is underutilizing its tax potential relative to the average state. Similarly, a state is overutilizing its tax potential if its actual tax collections exceed the potential determined from the average tax rate. The degree of over or under utilization is known as the tax effort, which is expressed as an index in relation to 100%, the point at which no over or under utilization is indicated.

Throughout this report, ranks are assigned with 1 equaling the highest taxes (or income on the per capita income chart).

NATIONAL CONDITIONS:

Total nationwide state and local taxes for fiscal year 2012 were \$1,388.2 million, up 3.6% since FY 2011. This was a smaller and more typical increase than last year's 5.4% increase. Total personal income increased 6.9% to \$13,873,161 million. The national average state and local tax rate decreased from 10.31% in FY 2011 to 10.01% of income in FY 2012, the lowest overall national rate since this study was begun in FY 1977. This reflects a 6.9% increase in income nationally, contrasted with a 3.6% increase in tax collections.

In 2011, total U.S. population increased by 0.7% to 313,874,000. The average overall per capita tax increased 3.0% to \$4,422.65.

Tax burden studies look at the overall burden of one or more taxes on the economy using either total personal income or population as proxies of economic strength. These studies do not enable the determination of the tax incidence on any particular sector, such as wage earners or business property. In general, however, states that typically overutilize most or all taxes tend to be the ones with high tax burdens, especially relative to income. In FY 2012 the greatest overall tax overutilization was found in New York (\$45.8 billion), while the greatest amounts of underutilization were \$15.1 billion in Texas and \$14.7 billion in Florida. Patterns for New York, Texas, and Florida have become ingrained over time. However, this year, California had considerably less tax overutilization than had been noted for many previous years.

The most significant overall tax burden changes in FY 2012 were in Illinois and Nebraska with tax burden rank in Illinois increasing from 30th in 2010 to 17th in 2011 and now to 10th in 2012, while the rank in Nebraska decreased from 21st in 2011 to 31st in 2012. Per capita rank changes were not as pronounced, although Florida's per capita overall rank decreased from 38th in FY 2011 to 45th in FY 2012.

Significant property tax rank changes included decreases in Colorado in both income based and per capita analyses (-9 and -10, respectively). Montana's per capita property tax rank increased by 6 places.

Using the income based relative burden charts, sales tax rank changes were most pronounced in the District of Columbia (+11) and North Carolina (-7).

The most significant individual income tax rank changes were an increase of 12 ranks in Hawaii, using income as a basis, and an increase of 15 ranks in Illinois using a per capita basis. The Hawaii increase followed a 20 rank decrease in FY 2011 and income tax ranks in this state have been extremely erratic for several years.

Once again, corporate income taxes were the most volatile, with many double digit rank changes. Income based ranks were down significantly in West Virginia (-17), while these ranks increased in Iowa (+11) and New Mexico (+9). On a per capita basis, corporate income tax ranks changed the most in Iowa (+17), Nebraska (+11), Rhode Island (-10), and West Virginia (-18).

A large income based rank decrease in motor vehicle and motor fuel taxes occurred in Wyoming (-12), while such a decrease occurred in the per capita analysis in New Hampshire (-13).

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:

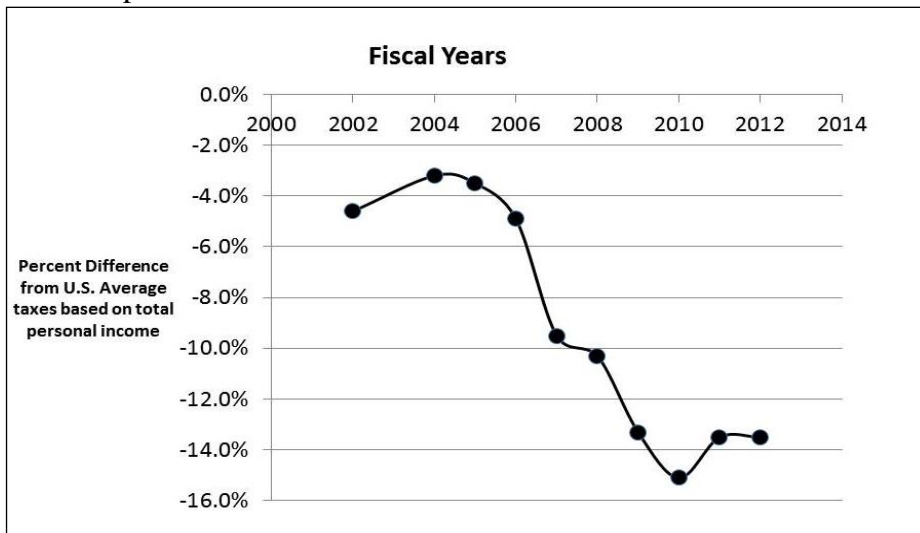
Each year states have one-time or atypical collections or refunds, which may be large enough to affect individual state rankings or even to distort national averages used to compute each state's tax burden. For this reason, long-term patterns of taxation should be ascertained by comparing states over 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 FY 1977 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. Since that time, as shown in the following chart, total relative tax burdens in Idaho have dipped well below the U.S. average when compared to income.

The all-time low (since fiscal year 1977) was reached in FY 2010, followed by a slight increase in FY 2011. This comparison then remained level in FY 2012.



Idaho's overall tax burden per dollar of income was unchanged and remains well below the national average.

Our income based relative ranking decreased slightly from 41st in FY 2011 to 42nd in FY 2012. Idaho's per capita ranking remained at 49th, significantly below the U.S. average using this measure.

In FY 2012, Idaho underutilized all taxes by \$755.4 million using income as a basis for comparison. This was the 2nd greatest comparative underutilization since this report series began in fiscal year 1977, only exceeded by FY 2010.

The overall tax burden in Idaho in FY 2012 decreased 2.9%, to \$86.59 per \$1,000 of income. Overall taxes increased 3.0% during this period and total personal income increased 6.9% over the same period. Our per capita taxes increased 2.3%, to \$3,042.90 for each person. National average taxes in FY 2012 were \$100.06 per \$1,000 of income (2.9% lower than in FY 2011) or \$4,422.65 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 2012 Idaho taxes in comparison to U.S. averages

Type of Tax	Based on Income		Based on Population	
	Tax Effort %	Rank*	Tax Effort %	Rank*
Property	77.3	38	61.4	41
Sales	96.3	28	76.5	38
Individual Income	97.7	30	77.7	33
Corporate Income	95.2	21	78.7	29
Motor Vehicle	140.3	7	111.5	18
Overall	86.5	42	68.8	49

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

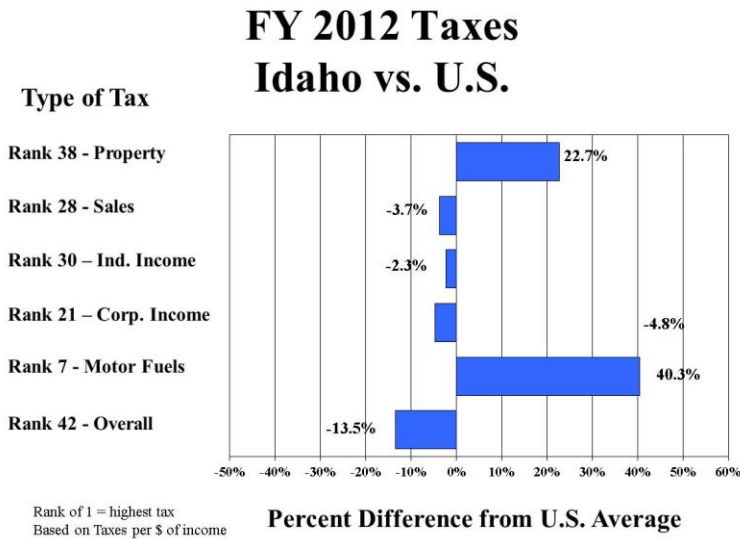
Between FY 2011 and FY 2012, per capita income in Idaho increased 5.4%, while the national average per capita income increased 6.1%. Idaho per capita income remains low, falling in relative terms to 20.5% below the U.S. average. Ranking systems which compare taxes to income will show higher comparative 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).

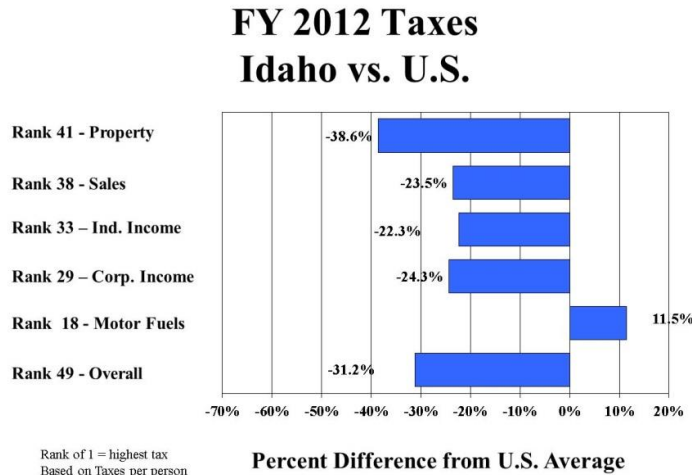
Table 3: Relative income and tax ranks for Idaho since FY 2008

Type of Tax	Number of States	Income Basis for Rank					Population Basis for Rank				
		FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Property	51	41	39	38	38	38	42	41	41	41	41
Sales	47	19	24	27	27	28	29	34	37	38	38
Individual Income	44	19	26	25	26	30	26	32	32	33	33
Corporate Income	47	27	26	37	24	21	33	33	40	29	29
Motor Vehicle	51	8	8	6	6	7	13	19	18	15	18
Overall	51	39	43	46	41	42	46	48	51	49	49
Per Capita Income	51	45	45	50	50	49	XX	XX	XX	XX	XX

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

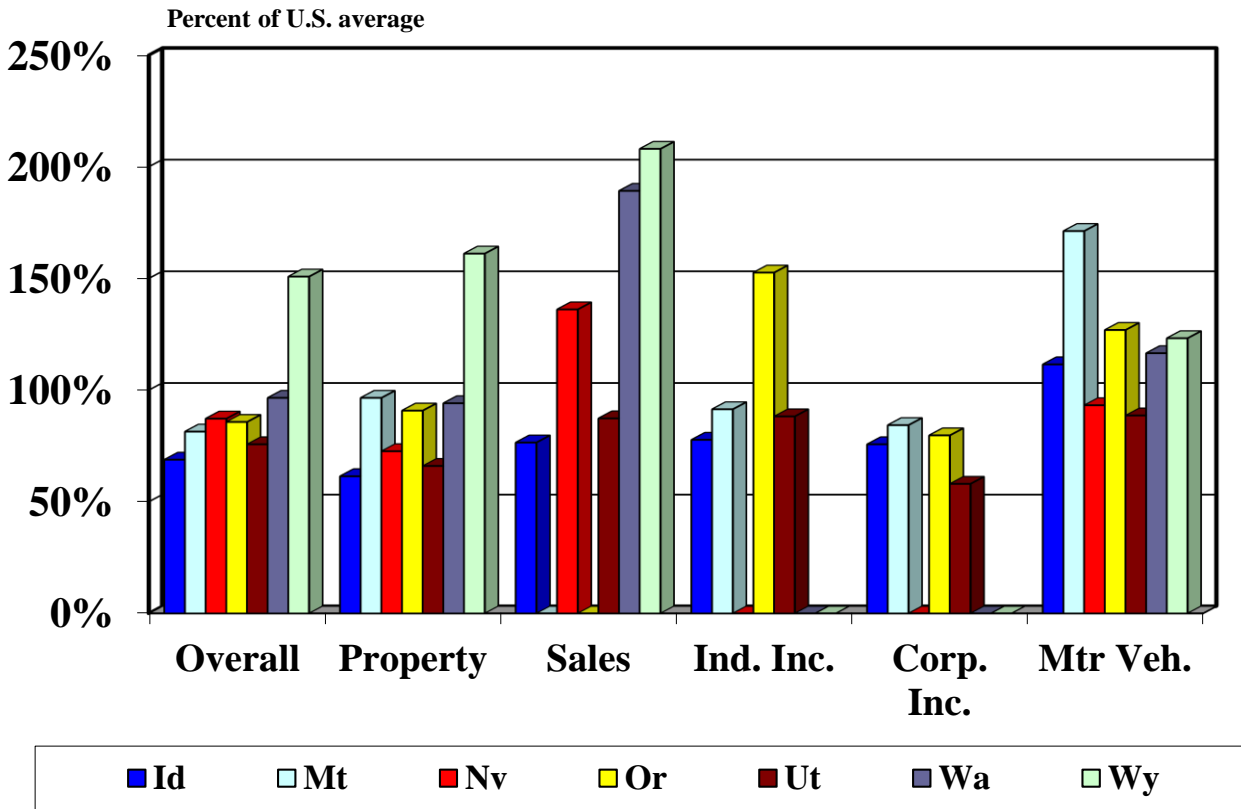


On a per capita population) basis, our tax burden can be viewed using the following chart:



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 2012 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 2012 (1= highest effective rate)

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 (38)	New Mexico	47	Arizona California Colorado Montana Nevada Oregon Utah Washington Wyoming	25 24 16 17 30 19 37 32 10	
Sales Tax	9 (28)			Arizona California Colorado Nevada New Mexico Utah Washington Wyoming	5 25 26 8 4 19 2 3	Montana Oregon
Individual Income Tax	5 (30)	Arizona Colorado New Mexico	41 33 38	California Montana Oregon Utah	9 24 2 21	Nevada Washington Wyoming
Corporate Income Tax	3 (21)	Arizona Colorado Montana Oregon Utah	32 40 22 25 36	California New Mexico	10 17	Nevada Washington Wyoming
Motor Vehicle Tax	3 (7)	Arizona California Colorado New Mexico Nevada Utah Washington Wyoming	36 25 33 35 28 23 22 29	Montana Oregon	1 6	
All State & Local Taxes	11 (42)			Arizona California Colorado Montana Nevada New Mexico Oregon Utah Wyoming Washington	34 17 39 35 23 18 28 33 4 37	

Population-Based Comparisons – FY 2012

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	32 22 24 19 35 27 39 25 6	
Sales Tax	9 (38)			Arizona California Colorado Nevada New Mexico Utah Washington Wyoming	11 18 20 9 7 29 3 1	Montana Oregon
Individual Income Tax	6 (33)	Arizona New Mexico	42 39	California Colorado Montana Oregon Utah	8 26 29 6 30	Nevada Washington Wyoming
Corporate Income Tax	5 (29)	Arizona Colorado Utah	36 37 38	California Montana New Mexico Oregon	10 24 22 27	Nevada Washington Wyoming
Motor Vehicle Tax	6 (18)	Arizona Colorado Nevada New Mexico Utah	43 23 30 41 34	California Montana Oregon Washington Wyoming	17 3 9 15 10	
All State & Local Taxes	11 (49)			Arizona California Colorado Montana Nevada New Mexico Oregon Utah Washington Wyoming	43 15 24 36 28 35 30 44 23 6	

Effective Tax Rate as Percent of 2012 Total Personal Income							
Tax Category	Idaho	11 Western			Nationwide		
		High	Median	Low	High	Median	Low
Property Tax	2.48%	4.36%	2.85%	1.91%	5.31%	2.89%	1.45%
		WY	AZ	NM	NJ	CO	OK
Sales Tax	2.18%	4.03%	2.44%	0%	4.66%	2.26%	0%
		WA	UT	MT OR	HI	CO	DE MT NH OR
Individual Income Tax	2.16%	3.80%	2.03%	0%	4.48%	2.27%	0%
		OR	CO	NV WA WY	NY	MO	FL NV SD TX WA WY AK
Corporate Income Tax	0.34	0.44%	0.27%	0%	1.82%	0.32%	0%
		CA	AZ	NV WA WY	AK	IA	NV TX WA WY
*Motor Vehicle Tax	0.67	0.92%	0.50%	0.45%	0.92%	0.5%	0.11%
		MT	CA	AZ	MT	TN	DC
Total State & Local Taxes	8.66%	12.71%	9.33%	8.66%	23.78%	9.72%	7.60%
		WY	UT	ID	AK	MS	SD

*Includes motor fuels.

Idaho's Fiscal Year 2012 Total Per Capita Taxes (\$)							
Tax Category	Idaho	11 Western			Nationwide		
		High	Median	Low	High	Median	Low
Property Tax	\$ 873	\$ 2,289	\$1,291	\$ 684	\$2,964	\$1,337	\$ 530
		WY	OR	NM	DC	PA	AL
Sales Tax	\$ 768	\$ 2,086	\$1,078	\$ 0	\$ 2,086	\$ 924	\$ 0
		WY	CA	MT OR	WY	GA	DE MT NH OR
Individual Income Tax	\$ 760	\$ 1,494	\$ 760	\$ 0	\$ 2,426	\$ 940	\$ 0
		OR	ID	NV WA WY	NY	CO	FL NV SD TX WA WY AK
Corporate Income Tax	\$ 118	\$ 209	\$ 99	\$ 0	\$ 908	\$ 125	\$ 0
		CA	AZ	NV WA WY	AK	NC	NV TX WA WY
*Motor Vehicle Tax	\$ 234	\$ 359	\$ 234	\$ 165	\$ 443	\$ 210	\$ 87
		MT	ID	AZ	ND	WV	DC
Total State & Local Taxes	\$3,043	\$ 6,669	\$ 3,789	\$ 3,043	\$11,869	\$ 4,053	\$ 2,951
		WY	OR	ID	AK	VA	AL

*Includes motor fuels.

APPENDIX

CHART I: FY 2012 PROPERTY TAX BURDEN - BASED ON TOTAL PERSONAL INCOME

12/22/14

State	Personal Income FY 2012 \$ Million	State & Local FY-12 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	13,873,161	446,099.2			3.22%		
Alabama	173,150	2,553.3	5,567.7	3,014.4	1.47%	45.9%	50
Alaska	36,447	1,506.2	1,172.0	(334.3)	4.13%	128.5%	11
Arizona	239,929	6,847.9	7,715.1	867.1	2.85%	88.8%	28
Arkansas	107,443	1,950.0	3,454.9	1,504.9	1.81%	56.4%	48
California	1,805,194	51,565.6	58,047.0	6,481.4	2.86%	88.8%	27
Colorado	240,350	6,950.6	7,728.6	777.9	2.89%	89.9%	26
Connecticut	216,308	9,427.5	6,955.5	(2,471.9)	4.36%	135.5%	8
Delaware	40,379	695.7	1,298.4	602.7	1.72%	53.6%	49
Dist. of Col.	48,109	1,877.7	1,547.0	(330.8)	3.90%	121.4%	12
Florida	792,950	24,598.5	25,497.8	899.3	3.10%	96.5%	21
Georgia	369,149	10,360.3	11,870.2	1,509.9	2.81%	87.3%	31
Hawaii	61,968	1,310.6	1,992.6	682.0	2.11%	65.8%	42
Idaho	56,072	1,393.3	1,803.0	409.7	2.48%	77.3%	38
Illinois	592,057	25,531.3	19,037.9	(6,493.4)	4.31%	134.1%	9
Indiana	249,326	6,488.5	8,017.2	1,528.7	2.60%	80.9%	35
Iowa	135,346	4,539.6	4,352.1	(187.5)	3.35%	104.3%	18
Kansas	125,168	3,925.8	4,024.8	99.0	3.14%	97.5%	20
Kentucky	157,043	3,130.3	5,049.8	1,919.6	1.99%	62.0%	45
Louisiana	186,923	3,637.8	6,010.6	2,372.8	1.95%	60.5%	46
Maine	52,958	2,376.2	1,702.9	(673.3)	4.49%	139.5%	6
Maryland	315,776	8,057.7	10,153.9	2,096.2	2.55%	79.4%	37
Massachusetts	376,874	13,657.6	12,118.6	(1,539.0)	3.62%	112.7%	13
Michigan	381,314	13,279.1	12,261.4	(1,017.7)	3.48%	108.3%	16
Minnesota	254,870	7,861.0	8,195.5	334.5	3.08%	95.9%	22
Mississippi	99,886	2,593.7	3,211.9	618.2	2.60%	80.8%	36
Missouri	240,578	5,759.9	7,735.9	1,976.0	2.39%	74.5%	39
Montana	39,357	1,379.3	1,265.6	(113.8)	3.50%	109.0%	15
Nebraska	85,187	2,953.6	2,739.2	(214.4)	3.47%	107.8%	17
Nevada	108,050	2,843.2	3,474.4	631.2	2.63%	81.8%	33
New Hampshire	66,155	3,411.6	2,127.3	(1,284.3)	5.16%	160.4%	2
New Jersey	487,127	25,885.3	15,663.9	(10,221.4)	5.31%	165.3%	1
New Mexico	74,602	1,425.1	2,398.9	973.7	1.91%	59.4%	47
New York	1,059,053	47,576.6	34,054.4	(13,522.2)	4.49%	139.7%	5
North Carolina	375,683	8,892.8	12,080.3	3,187.6	2.37%	73.6%	40
North Dakota	39,493	792.2	1,269.9	477.8	2.01%	62.4%	44
Ohio	464,780	13,561.1	14,945.3	1,384.1	2.92%	90.7%	25
Oklahoma	157,971	2,292.1	5,079.6	2,787.5	1.45%	45.1%	51
Oregon	153,097	5,034.5	4,922.9	(111.5)	3.29%	102.3%	19
Pennsylvania	581,772	17,068.7	18,707.2	1,638.5	2.93%	91.2%	23
Rhode Island	48,584	2,346.6	1,562.3	(784.3)	4.83%	150.2%	4
South Carolina	166,959	4,882.5	5,368.6	486.2	2.92%	90.9%	24
South Dakota	38,096	1,008.1	1,225.0	216.9	2.65%	82.3%	32
Tennessee	251,752	5,133.5	8,095.2	2,961.7	2.04%	63.4%	43
Texas	1,127,675	40,309.8	36,261.0	(4,048.8)	3.57%	111.2%	14
Utah	102,464	2,678.5	3,294.8	616.3	2.61%	81.3%	34
Vermont	27,819	1,378.7	894.5	(484.1)	4.96%	154.1%	3
Virginia	398,812	11,338.9	12,824.0	1,485.1	2.84%	88.4%	29
Washington	324,458	9,224.3	10,433.1	1,208.9	2.84%	88.4%	30
West Virginia	65,245	1,435.3	2,098.0	662.7	2.20%	68.4%	41
Wisconsin	243,148	10,051.0	7,818.6	(2,232.4)	4.13%	128.6%	10
Wyoming	30,255	1,320.2	972.9	(347.3)	4.36%	135.7%	7

CHART II: FY 2012 SALES TAX BURDEN - BASED ON TOTAL PERSONAL INCOME

12/22/14

State	Personal Income FY 2012 \$ Million	State & Local FY-12 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	13,873,161	314,795.9			2.27%		
Alabama	173,150	4,150.4	3,928.9	(221.5)	2.40%	105.6%	20
Alaska	36,447	208.0	827.0	619.0	0.57%	25.2%	47
Arizona	239,929	8,613.6	5,444.2	(3,169.3)	3.59%	158.2%	5
Arkansas	107,443	3,743.0	2,438.0	(1,305.1)	3.48%	153.5%	7
California	1,805,194	40,954.3	40,961.7	7.4	2.27%	100.0%	25
Colorado	240,350	5,433.7	5,453.8	20.0	2.26%	99.6%	26
Connecticut	216,308	3,783.6	4,908.3	1,124.6	1.75%	77.1%	38
Delaware	40,379	0.0	916.2	916.2	0.00%	0.0%	48
Dist. of Col.	48,109	1,111.0	1,091.6	(19.4)	2.31%	101.8%	24
Florida	792,950	21,231.8	17,992.8	(3,239.0)	2.68%	118.0%	16
Georgia	369,149	9,159.6	8,376.4	(783.2)	2.48%	109.4%	18
Hawaii	61,968	2,888.6	1,406.1	(1,482.5)	4.66%	205.4%	1
Idaho	56,072	1,224.7	1,272.3	47.7	2.18%	96.3%	28
Illinois	592,057	9,637.2	13,434.4	3,797.2	1.63%	71.7%	42
Indiana	249,326	6,622.0	5,657.5	(964.5)	2.66%	117.0%	17
Iowa	135,346	3,214.3	3,071.1	(143.2)	2.37%	104.7%	21
Kansas	125,168	3,715.0	2,840.2	(874.8)	2.97%	130.8%	13
Kentucky	157,043	3,052.2	3,563.5	511.2	1.94%	85.7%	36
Louisiana	186,923	6,658.4	4,241.5	(2,416.9)	3.56%	157.0%	6
Maine	52,958	1,064.3	1,201.7	137.3	2.01%	88.6%	32
Maryland	315,776	4,076.6	7,165.3	3,088.7	1.29%	56.9%	44
Massachusetts	376,874	5,079.1	8,551.7	3,472.5	1.35%	59.4%	43
Michigan	381,314	8,933.9	8,652.4	(281.5)	2.34%	103.3%	23
Minnesota	254,870	5,061.9	5,783.3	721.4	1.99%	87.5%	33
Mississippi	99,886	3,072.2	2,266.5	(805.7)	3.08%	135.5%	11
Missouri	240,578	5,221.5	5,459.0	237.5	2.17%	95.6%	30
Montana	39,357	0.0	893.1	893.1	0.00%	0.0%	49
Nebraska	85,187	1,887.2	1,933.0	45.8	2.22%	97.6%	27
Nevada	108,050	3,758.9	2,451.8	(1,307.2)	3.48%	153.3%	8
New Hampshire	66,155	0.0	1,501.1	1,501.1	0.00%	0.0%	50
New Jersey	487,127	8,099.5	11,053.4	2,953.9	1.66%	73.3%	41
New Mexico	74,602	2,928.1	1,692.8	(1,235.3)	3.93%	173.0%	4
New York	1,059,053	24,934.6	24,031.0	(903.6)	2.35%	103.8%	22
North Carolina	375,683	7,821.2	8,524.6	703.4	2.08%	91.7%	31
North Dakota	39,493	1,282.1	896.1	(386.0)	3.25%	143.1%	10
Ohio	464,780	10,099.8	10,546.3	446.5	2.17%	95.8%	29
Oklahoma	157,971	4,304.5	3,584.5	(719.9)	2.72%	120.1%	14
Oregon	153,097	0.0	3,473.9	3,473.9	0.00%	0.0%	51
Pennsylvania	581,772	9,821.5	13,201.0	3,379.5	1.69%	74.4%	40
Rhode Island	48,584	842.1	1,102.4	260.3	1.73%	76.4%	39
South Carolina	166,959	3,299.9	3,788.5	488.5	1.98%	87.1%	34
South Dakota	38,096	1,145.5	864.4	(281.1)	3.01%	132.5%	12
Tennessee	251,752	8,517.3	5,712.5	(2,804.8)	3.38%	149.1%	9
Texas	1,127,675	30,548.7	25,588.1	(4,960.7)	2.71%	119.4%	15
Utah	102,464	2,498.6	2,325.0	(173.6)	2.44%	107.5%	19
Vermont	27,819	351.5	631.2	279.8	1.26%	55.7%	45
Virginia	398,812	4,556.4	9,049.4	4,493.0	1.14%	50.4%	46
Washington	324,458	13,081.3	7,362.3	(5,719.0)	4.03%	177.7%	2
West Virginia	65,245	1,277.3	1,480.5	203.1	1.96%	86.3%	35
Wisconsin	243,148	4,626.0	5,517.3	891.2	1.90%	83.8%	37
Wyoming	30,255	1,202.6	686.5	(516.1)	3.97%	175.2%	3

**CHART III: FY 2012 INDIVIDUAL INCOME TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

12/22/14 State	Personal Income FY 2012 \$ Million	State & Local FY-12 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	13,873,161	307,334.7			2.22%		
Alabama	173,150	3,118.4	3,835.8	717.4	1.80%	81.3%	36
Alaska	36,447	0.0	807.4	807.4	0.00%	0.0%	51
Arizona	239,929	3,093.9	5,315.2	2,221.3	1.29%	58.2%	41
Arkansas	107,443	2,401.9	2,380.2	(21.7)	2.24%	100.9%	27
California	1,805,194	55,024.4	39,990.8	(15,033.6)	3.05%	137.6%	9
Colorado	240,350	4,875.6	5,324.5	448.9	2.03%	91.6%	33
Connecticut	216,308	7,371.2	4,791.9	(2,579.3)	3.41%	153.8%	4
Delaware	40,379	1,248.6	894.5	(354.1)	3.09%	139.6%	8
Dist. of Col.	48,109	1,490.7	1,065.8	(424.9)	3.10%	139.9%	7
Florida	792,950	0.0	17,566.4	17,566.4	0.00%	0.0%	50
Georgia	369,149	8,142.4	8,177.8	35.5	2.21%	99.6%	29
Hawaii	61,968	1,540.7	1,372.8	(168.0)	2.49%	112.2%	18
Idaho	56,072	1,213.3	1,242.2	28.8	2.16%	97.7%	30
Illinois	592,057	15,512.3	13,115.9	(2,396.4)	2.62%	118.3%	16
Indiana	249,326	6,097.5	5,523.4	(574.1)	2.45%	110.4%	20
Iowa	135,346	3,126.6	2,998.3	(128.3)	2.31%	104.3%	23
Kansas	125,168	2,893.6	2,772.9	(120.7)	2.31%	104.4%	22
Kentucky	157,043	4,637.6	3,479.0	(1,158.6)	2.95%	133.3%	10
Louisiana	186,923	2,474.6	4,140.9	1,666.3	1.32%	59.8%	40
Maine	52,958	1,441.9	1,173.2	(268.7)	2.72%	122.9%	14
Maryland	315,776	11,477.6	6,995.4	(4,482.1)	3.63%	164.1%	3
Massachusetts	376,874	11,954.8	8,349.0	(3,605.9)	3.17%	143.2%	5
Michigan	381,314	7,346.6	8,447.3	1,100.7	1.93%	87.0%	34
Minnesota	254,870	7,988.1	5,646.2	(2,341.9)	3.13%	141.5%	6
Mississippi	99,886	1,501.3	2,212.8	711.5	1.50%	67.8%	39
Missouri	240,578	5,452.8	5,329.6	(123.3)	2.27%	102.3%	26
Montana	39,357	900.2	871.9	(28.3)	2.29%	103.2%	24
Nebraska	85,187	1,838.3	1,887.2	48.8	2.16%	97.4%	31
Nevada	108,050	0.0	2,393.6	2,393.6	0.00%	0.0%	49
New Hampshire	66,155	81.6	1,465.6	1,384.0	0.12%	5.6%	43
New Jersey	487,127	11,128.4	10,791.4	(337.0)	2.28%	103.1%	25
New Mexico	74,602	1,150.5	1,652.7	502.2	1.54%	69.6%	38
New York	1,059,053	47,492.3	23,461.4	(24,030.9)	4.48%	202.4%	1
North Carolina	375,683	10,383.8	8,322.6	(2,061.2)	2.76%	124.8%	13
North Dakota	39,493	432.5	874.9	442.4	1.10%	49.4%	42
Ohio	464,780	13,428.7	10,296.4	(3,132.4)	2.89%	130.4%	11
Oklahoma	157,971	2,774.4	3,499.6	725.2	1.76%	79.3%	37
Oregon	153,097	5,826.0	3,391.6	(2,434.4)	3.81%	171.8%	2
Pennsylvania	581,772	14,312.3	12,888.1	(1,424.2)	2.46%	111.1%	19
Rhode Island	48,584	1,080.8	1,076.3	(4.5)	2.22%	100.4%	28
South Carolina	166,959	3,096.8	3,698.7	601.8	1.85%	83.7%	35
South Dakota	38,096	0.0	843.9	843.9	0.00%	0.0%	48
Tennessee	251,752	182.3	5,577.1	5,394.9	0.07%	3.3%	44
Texas	1,127,675	0.0	24,981.6	24,981.6	0.00%	0.0%	47
Utah	102,464	2,466.5	2,269.9	(196.6)	2.41%	108.7%	21
Vermont	27,819	598.5	616.3	17.8	2.15%	97.1%	32
Virginia	398,812	10,216.1	8,834.9	(1,381.2)	2.56%	115.6%	17
Washington	324,458	0.0	7,187.8	7,187.8	0.00%	0.0%	46
West Virginia	65,245	1,755.7	1,445.4	(310.4)	2.69%	121.5%	15
Wisconsin	243,148	6,762.4	5,386.5	(1,375.9)	2.78%	125.5%	12
Wyoming	30,255	0.0	670.2	670.2	0.00%	0.0%	45

**CHART IV: FY 2012 CORPORATE INCOME TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

12/22/14 State	Personal Income FY 2012 \$ Million	State & Local FY-12 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	13,873,161	49,030.9			0.35%		
Alabama	173,150	413.3	611.9	198.7	0.24%	67.5%	37
Alaska	36,447	663.1	128.8	(534.3)	1.82%	514.8%	1
Arizona	239,929	647.8	848.0	200.2	0.27%	76.4%	32
Arkansas	107,443	404.1	379.7	(24.4)	0.38%	106.4%	18
California	1,805,194	7,949.0	6,380.0	(1,569.0)	0.44%	124.6%	10
Colorado	240,350	492.2	849.4	357.2	0.20%	57.9%	40
Connecticut	216,308	628.9	764.5	135.6	0.29%	82.3%	28
Delaware	40,379	267.4	142.7	(124.7)	0.66%	187.4%	5
Dist. of Col.	48,109	465.9	170.0	(295.9)	0.97%	274.0%	3
Florida	792,950	2,003.5	2,802.5	799.0	0.25%	71.5%	35
Georgia	369,149	590.7	1,304.7	714.0	0.16%	45.3%	41
Hawaii	61,968	80.3	219.0	138.8	0.13%	36.6%	46
Idaho	56,072	188.6	198.2	9.6	0.34%	95.2%	21
Illinois	592,057	3,494.5	2,092.5	(1,402.1)	0.59%	167.0%	6
Indiana	249,326	794.5	881.2	86.7	0.32%	90.2%	24
Iowa	135,346	425.8	478.3	52.6	0.31%	89.0%	26
Kansas	125,168	317.6	442.4	124.8	0.25%	71.8%	33
Kentucky	157,043	689.5	555.0	(134.5)	0.44%	124.2%	11
Louisiana	186,923	290.4	660.6	370.2	0.16%	44.0%	44
Maine	52,958	232.1	187.2	(45.0)	0.44%	124.0%	12
Maryland	315,776	880.4	1,116.0	235.7	0.28%	78.9%	30
Massachusetts	376,874	2,001.8	1,332.0	(669.8)	0.53%	150.3%	8
Michigan	381,314	804.0	1,347.6	543.6	0.21%	59.7%	38
Minnesota	254,870	1,066.0	900.8	(165.3)	0.42%	118.3%	13
Mississippi	99,886	395.7	353.0	(42.7)	0.40%	112.1%	14
Missouri	240,578	378.0	850.3	472.3	0.16%	44.5%	42
Montana	39,357	132.4	139.1	6.7	0.34%	95.2%	22
Nebraska	85,187	234.3	301.1	66.8	0.28%	77.8%	31
Nevada	108,050	0.0	381.9	381.9	0.00%	0.0%	51
New Hampshire	66,155	521.3	233.8	(287.5)	0.79%	223.0%	4
New Jersey	487,127	1,929.1	1,721.6	(207.5)	0.40%	112.1%	15
New Mexico	74,602	281.0	263.7	(17.4)	0.38%	106.6%	17
New York	1,059,053	10,523.4	3,742.9	(6,780.5)	0.99%	281.2%	2
North Carolina	375,683	1,220.1	1,327.7	107.7	0.32%	91.9%	23
North Dakota	39,493	215.6	139.6	(76.0)	0.55%	154.5%	7
Ohio	464,780	351.3	1,642.6	1,291.3	0.08%	21.4%	47
Oklahoma	157,971	446.0	558.3	112.3	0.28%	79.9%	29
Oregon	153,097	485.4	541.1	55.7	0.32%	89.7%	25
Pennsylvania	581,772	2,143.7	2,056.1	(87.6)	0.37%	104.3%	19
Rhode Island	48,584	123.2	171.7	48.5	0.25%	71.7%	34
South Carolina	166,959	252.9	590.1	337.2	0.15%	42.9%	45
South Dakota	38,096	59.8	134.6	74.8	0.16%	44.4%	43
Tennessee	251,752	1,225.9	889.7	(336.1)	0.49%	137.8%	9
Texas	1,127,675	0.0	3,985.5	3,985.5	0.00%	0.0%	50
Utah	102,464	258.6	362.1	103.6	0.25%	71.4%	36
Vermont	27,819	96.6	98.3	1.7	0.35%	98.2%	20
Virginia	398,812	838.8	1,409.5	570.7	0.21%	59.5%	39
Washington	324,458	0.0	1,146.7	1,146.7	0.00%	0.0%	49
West Virginia	65,245	192.4	230.6	38.2	0.29%	83.4%	27
Wisconsin	243,148	934.1	859.3	(74.8)	0.38%	108.7%	16
Wyoming	30,255	0.0	106.9	106.9	0.00%	0.0%	48

**CHART V: FY 2012 COMBINED CORPORATE & INDIVIDUAL INCOME TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

12/22/14 State	Personal Income FY 2012 \$ Million	State & Local FY-12 Combined IIT & CIT Tax Revenue \$ Million	Tax Capacity: Potent. Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)	Underutil. Potential: (Overutil.) \$ Million (C4-C3)	Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	13,873,161	356,365.6			2.57%		
Alabama	173,150	3,531.6	4,447.8	916.1	2.04%	79.4%	35
Alaska	36,447	663.1	936.2	273.1	1.82%	70.8%	40
Arizona	239,929	3,741.7	6,163.2	2,421.4	1.56%	60.7%	42
Arkansas	107,443	2,806.0	2,759.9	(46.1)	2.61%	101.7%	25
California	1,805,194	62,973.4	46,370.8	(16,602.7)	3.49%	135.8%	9
Colorado	240,350	5,367.9	6,174.0	806.1	2.23%	86.9%	33
Connecticut	216,308	8,000.1	5,556.4	(2,443.7)	3.70%	144.0%	7
Delaware	40,379	1,516.0	1,037.2	(478.8)	3.75%	146.2%	5
Dist. of Col.	48,109	1,956.6	1,235.8	(720.8)	4.07%	158.3%	3
Florida	792,950	2,003.5	20,368.8	18,365.4	0.25%	9.8%	46
Georgia	369,149	8,733.0	9,482.5	749.4	2.37%	92.1%	32
Hawaii	61,968	1,621.0	1,591.8	(29.2)	2.62%	101.8%	24
Idaho	56,072	1,401.9	1,440.3	38.4	2.50%	97.3%	27
Illinois	592,057	19,006.8	15,208.4	(3,798.4)	3.21%	125.0%	11
Indiana	249,326	6,892.0	6,404.5	(487.5)	2.76%	107.6%	19
Iowa	135,346	3,552.4	3,476.7	(75.7)	2.62%	102.2%	22
Kansas	125,168	3,211.2	3,215.2	4.1	2.57%	99.9%	26
Kentucky	157,043	5,327.1	4,034.0	(1,293.1)	3.39%	132.1%	10
Louisiana	186,923	2,765.0	4,801.6	2,036.6	1.48%	57.6%	43
Maine	52,958	1,674.0	1,360.4	(313.7)	3.16%	123.1%	13
Maryland	315,776	12,357.9	8,111.5	(4,246.5)	3.91%	152.4%	4
Massachusetts	376,874	13,956.6	9,680.9	(4,275.7)	3.70%	144.2%	6
Michigan	381,314	8,150.7	9,795.0	1,644.3	2.14%	83.2%	34
Minnesota	254,870	9,054.1	6,547.0	(2,507.2)	3.55%	138.3%	8
Mississippi	99,886	1,896.9	2,565.8	668.9	1.90%	73.9%	39
Missouri	240,578	5,830.8	6,179.8	349.0	2.42%	94.4%	31
Montana	39,357	1,032.5	1,011.0	(21.6)	2.62%	102.1%	23
Nebraska	85,187	2,072.6	2,188.2	115.6	2.43%	94.7%	30
Nevada	108,050	0.0	2,775.5	2,775.5	0.00%	0.0%	51
New Hampshire	66,155	602.9	1,699.4	1,096.5	0.91%	35.5%	44
New Jersey	487,127	13,057.6	12,513.0	(544.5)	2.68%	104.4%	20
New Mexico	74,602	1,431.5	1,916.3	484.8	1.92%	74.7%	38
New York	1,059,053	58,015.7	27,204.3	(30,811.4)	5.48%	213.3%	1
North Carolina	375,683	11,603.9	9,650.3	(1,953.5)	3.09%	120.2%	14
North Dakota	39,493	648.1	1,014.5	366.3	1.64%	63.9%	41
Ohio	464,780	13,780.0	11,939.0	(1,841.0)	2.96%	115.4%	16
Oklahoma	157,971	3,220.4	4,057.9	837.5	2.04%	79.4%	36
Oregon	153,097	6,311.4	3,932.7	(2,378.7)	4.12%	160.5%	2
Pennsylvania	581,772	16,456.0	14,944.2	(1,511.8)	2.83%	110.1%	17
Rhode Island	48,584	1,204.0	1,248.0	44.0	2.48%	96.5%	29
South Carolina	166,959	3,349.7	4,288.7	939.0	2.01%	78.1%	37
South Dakota	38,096	59.8	978.6	918.7	0.16%	6.1%	47
Tennessee	251,752	1,408.1	6,466.9	5,058.7	0.56%	21.8%	45
Texas	1,127,675	0.0	28,967.0	28,967.0	0.00%	0.0%	50
Utah	102,464	2,725.1	2,632.0	(93.0)	2.66%	103.5%	21
Vermont	27,819	695.0	714.6	19.6	2.50%	97.3%	28
Virginia	398,812	11,054.9	10,244.4	(810.5)	2.77%	107.9%	18
Washington	324,458	0.0	8,334.5	8,334.5	0.00%	0.0%	49
West Virginia	65,245	1,948.1	1,676.0	(272.2)	2.99%	116.2%	15
Wisconsin	243,148	7,696.5	6,245.8	(1,450.7)	3.17%	123.2%	12
Wyoming	30,255	0.0	777.2	777.2	0.00%	0.0%	48

**CHART VI: FY 2012, MOTOR FUELS & LICENSE TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

12/22/14 State	Personal Income FY 2012 \$ Million	State & Local FY-12 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	13,873,161	65,831.9			0.47%		
Alabama	173,150	848.4	821.6	(26.7)	0.49%	103.3%	30
Alaska	36,447	113.4	173.0	59.5	0.31%	65.6%	47
Arizona	239,929	1,080.8	1,138.5	57.8	0.45%	94.9%	36
Arkansas	107,443	621.2	509.8	(111.4)	0.58%	121.8%	16
California	1,805,194	9,107.5	8,566.1	(541.3)	0.50%	106.3%	25
Colorado	240,350	1,145.3	1,140.5	(4.8)	0.48%	100.4%	33
Connecticut	216,308	686.1	1,026.4	340.3	0.32%	66.8%	46
Delaware	40,379	162.5	191.6	29.1	0.40%	84.8%	39
Dist. of Col.	48,109	55.0	228.3	173.3	0.11%	24.1%	51
Florida	792,950	4,426.9	3,762.8	(664.1)	0.56%	117.6%	19
Georgia	369,149	1,327.6	1,751.7	424.1	0.36%	75.8%	44
Hawaii	61,968	515.1	294.1	(221.1)	0.83%	175.2%	2
Idaho	56,072	373.2	266.1	(107.1)	0.67%	140.3%	7
Illinois	592,057	3,122.3	2,809.5	(312.9)	0.53%	111.1%	21
Indiana	249,326	1,200.3	1,183.1	(17.2)	0.48%	101.4%	32
Iowa	135,346	980.8	642.3	(338.5)	0.72%	152.7%	4
Kansas	125,168	640.6	594.0	(46.7)	0.51%	107.9%	24
Kentucky	157,043	1,022.1	745.2	(276.9)	0.65%	137.2%	9
Louisiana	186,923	710.5	887.0	176.5	0.38%	80.1%	40
Maine	52,958	341.3	251.3	(90.0)	0.64%	135.8%	10
Maryland	315,776	1,177.4	1,498.4	321.1	0.37%	78.6%	41
Massachusetts	376,874	1,038.5	1,788.4	749.8	0.28%	58.1%	49
Michigan	381,314	1,863.2	1,809.4	(53.8)	0.49%	103.0%	31
Minnesota	254,870	1,485.6	1,209.4	(276.2)	0.58%	122.8%	15
Mississippi	99,886	558.8	474.0	(84.8)	0.56%	117.9%	17
Missouri	240,578	994.5	1,141.6	147.1	0.41%	87.1%	38
Montana	39,357	361.1	186.8	(174.3)	0.92%	193.4%	1
Nebraska	85,187	510.3	404.2	(106.1)	0.60%	126.2%	12
Nevada	108,050	538.6	512.7	(25.9)	0.50%	105.1%	28
New Hampshire	66,155	237.9	313.9	76.1	0.36%	75.8%	45
New Jersey	487,127	1,145.3	2,311.6	1,166.2	0.24%	49.5%	50
New Mexico	74,602	344.6	354.0	9.4	0.46%	97.3%	35
New York	1,059,053	3,169.8	5,025.5	1,855.7	0.30%	63.1%	48
North Carolina	375,683	2,488.9	1,782.7	(706.2)	0.66%	139.6%	8
North Dakota	39,493	310.7	187.4	(123.3)	0.79%	165.8%	3
Ohio	464,780	2,504.1	2,205.5	(298.6)	0.54%	113.5%	20
Oklahoma	157,971	1,117.4	749.6	(367.8)	0.71%	149.1%	5
Oregon	153,097	1,038.2	726.5	(311.7)	0.68%	142.9%	6
Pennsylvania	581,772	2,911.7	2,760.7	(151.0)	0.50%	105.5%	27
Rhode Island	48,584	175.2	230.5	55.3	0.36%	76.0%	43
South Carolina	166,959	732.1	792.3	60.1	0.44%	92.4%	37
South Dakota	38,096	213.0	180.8	(32.2)	0.56%	117.8%	18
Tennessee	251,752	1,264.0	1,194.6	(69.4)	0.50%	105.8%	26
Texas	1,127,675	5,319.3	5,351.1	31.8	0.47%	99.4%	34
Utah	102,464	530.4	486.2	(44.2)	0.52%	109.1%	23
Vermont	27,819	172.5	132.0	(40.5)	0.62%	130.7%	11
Virginia	398,812	1,474.7	1,892.5	417.8	0.37%	77.9%	42
Washington	324,458	1,684.6	1,539.6	(144.9)	0.52%	109.4%	22
West Virginia	65,245	390.4	309.6	(80.8)	0.60%	126.1%	13
Wisconsin	243,148	1,449.2	1,153.8	(295.4)	0.60%	125.6%	14
Wyoming	30,255	148.9	143.6	(5.4)	0.49%	103.7%	29

**CHART VII: FY 2012 OVERALL TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

12/22/14 State	Personal Income FY 2012 \$ Million	State & Local FY-12 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	13,873,161	1,388,154.8			10.01%		
Alabama	173,150	14,215.3	17,325.4	3,110.1	8.21%	82.0%	47
Alaska	36,447	8,668.1	3,646.9	(5,021.2)	23.78%	237.7%	1
Arizona	239,929	22,192.6	24,007.4	1,814.9	9.25%	92.4%	34
Arkansas	107,443	10,393.6	10,750.8	357.2	9.67%	96.7%	27
California	1,805,194	183,660.0	180,628.5	(3,031.5)	10.17%	101.7%	17
Colorado	240,350	21,186.8	24,049.5	2,862.7	8.81%	88.1%	39
Connecticut	216,308	24,963.0	21,643.9	(3,319.1)	11.54%	115.3%	9
Delaware	40,379	4,195.8	4,040.3	(155.5)	10.39%	103.8%	16
Dist. of Col.	48,109	5,933.8	4,813.8	(1,120.0)	12.33%	123.3%	5
Florida	792,950	64,614.3	79,343.0	14,728.7	8.15%	81.4%	48
Georgia	369,149	32,307.7	36,937.3	4,629.6	8.75%	87.5%	40
Hawaii	61,968	7,410.8	6,200.5	(1,210.3)	11.96%	119.5%	6
Idaho	56,072	4,855.2	5,610.6	755.4	8.66%	86.5%	42
Illinois	592,057	66,475.3	59,241.4	(7,233.8)	11.23%	112.2%	10
Indiana	249,326	24,514.0	24,947.7	433.7	9.83%	98.3%	22
Iowa	135,346	13,563.5	13,542.7	(20.7)	10.02%	100.2%	20
Kansas	125,168	12,507.6	12,524.3	16.7	9.99%	99.9%	21
Kentucky	157,043	15,030.0	15,713.8	683.8	9.57%	95.6%	29
Louisiana	186,923	16,954.4	18,703.6	1,749.2	9.07%	90.6%	38
Maine	52,958	6,137.5	5,299.0	(838.5)	11.59%	115.8%	7
Maryland	315,776	30,206.6	31,596.7	1,390.0	9.57%	95.6%	30
Massachusetts	376,874	37,041.9	37,710.2	668.3	9.83%	98.2%	24
Michigan	381,314	36,230.9	38,154.5	1,923.6	9.50%	95.0%	32
Minnesota	254,870	28,111.5	25,502.4	(2,609.1)	11.03%	110.2%	12
Mississippi	99,886	9,712.7	9,994.6	281.9	9.72%	97.2%	26
Missouri	240,578	20,410.7	24,072.4	3,661.6	8.48%	84.8%	44
Montana	39,357	3,621.7	3,938.1	316.4	9.20%	92.0%	35
Nebraska	85,187	8,124.9	8,523.9	399.0	9.54%	95.3%	31
Nevada	108,050	10,620.3	10,811.5	191.2	9.83%	98.2%	23
New Hampshire	66,155	5,270.9	6,619.5	1,348.7	7.97%	79.6%	49
New Jersey	487,127	53,850.5	48,742.2	(5,108.3)	11.05%	110.5%	11
New Mexico	74,602	7,552.9	7,464.7	(88.2)	10.12%	101.2%	18
New York	1,059,053	151,732.9	105,969.3	(45,763.6)	14.33%	143.2%	3
North Carolina	375,683	34,451.4	37,591.0	3,139.6	9.17%	91.6%	36
North Dakota	39,493	6,626.8	3,951.7	(2,675.1)	16.78%	167.7%	2
Ohio	464,780	46,828.3	46,506.1	(322.2)	10.08%	100.7%	19
Oklahoma	157,971	13,278.5	15,806.6	2,528.1	8.41%	84.0%	45
Oregon	153,097	14,777.0	15,319.0	542.0	9.65%	96.5%	28
Pennsylvania	581,772	57,034.4	58,212.3	1,177.9	9.80%	98.0%	25
Rhode Island	48,584	5,228.8	4,861.4	(367.5)	10.76%	107.6%	15
South Carolina	166,959	14,265.1	16,706.0	2,440.8	8.54%	85.4%	43
South Dakota	38,096	2,895.2	3,811.9	916.7	7.60%	76.0%	51
Tennessee	251,752	19,977.5	25,190.5	5,212.9	7.94%	79.3%	50
Texas	1,127,675	97,737.3	112,835.6	15,098.4	8.67%	86.6%	41
Utah	102,464	9,556.7	10,252.6	695.9	9.33%	93.2%	33
Vermont	27,819	3,215.5	2,783.6	(431.9)	11.56%	115.5%	8
Virginia	398,812	33,176.8	39,905.3	6,728.5	8.32%	83.1%	46
Washington	324,458	29,433.9	32,465.5	3,031.6	9.07%	90.7%	37
West Virginia	65,245	7,061.7	6,528.4	(533.3)	10.82%	108.2%	14
Wisconsin	243,148	26,496.5	24,329.5	(2,167.0)	10.90%	108.9%	13
Wyoming	30,255	3,845.8	3,027.3	(818.5)	12.71%	127.0%	4

CHART VIII: FY 2012 PER CAPITA PROPERTY TAX BURDEN

12/22/14 State	July 1, 2012 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	313.874	446,099.2			
Alabama	4.818	2,553.3	6,847.01	37.3%	51
Alaska	0.730	1,506.2	1,037.96	145.1%	9
Arizona	6.551	6,847.9	9,310.95	73.5%	32
Arkansas	2.950	1,950.0	4,192.50	46.5%	49
California	38.000	51,565.6	54,008.08	95.5%	22
Colorado	5.189	6,950.6	7,375.62	94.2%	24
Connecticut	3.592	9,427.5	5,104.87	184.7%	3
Delaware	0.917	695.7	1,303.38	53.4%	46
Dist. of Col.	0.633	1,877.7	900.27	208.6%	1
Florida	19.321	24,598.5	27,460.00	89.6%	28
Georgia	9.916	10,360.3	14,092.81	73.5%	33
Hawaii	1.390	1,310.6	1,975.69	66.3%	38
Idaho	1.596	1,393.3	2,267.76	61.4%	41
Illinois	12.868	25,531.3	18,289.17	139.6%	11
Indiana	6.538	6,488.5	9,291.95	69.8%	36
Iowa	3.075	4,539.6	4,370.46	103.9%	16
Kansas	2.885	3,925.8	4,100.93	95.7%	21
Kentucky	4.380	3,130.3	6,224.78	50.3%	47
Louisiana	4.602	3,637.8	6,540.87	55.6%	44
Maine	1.329	2,376.2	1,888.16	125.8%	12
Maryland	5.885	8,057.7	8,363.99	96.3%	20
Massachusetts	6.645	13,657.6	9,444.77	144.6%	10
Michigan	9.883	13,279.1	14,045.73	94.5%	23
Minnesota	5.380	7,861.0	7,645.93	102.8%	17
Mississippi	2.986	2,593.7	4,244.55	61.1%	42
Missouri	6.025	5,759.9	8,562.47	67.3%	37
Montana	1.005	1,379.3	1,429.08	96.5%	19
Nebraska	1.855	2,953.6	2,636.95	112.0%	14
Nevada	2.754	2,843.2	3,914.68	72.6%	35
New Hampshire	1.322	3,411.6	1,878.37	181.6%	4
New Jersey	8.868	25,885.3	12,603.46	205.4%	2
New Mexico	2.084	1,425.1	2,961.27	48.1%	48
New York	19.576	47,576.6	27,822.96	171.0%	5
North Carolina	9.748	8,892.8	13,855.06	64.2%	40
North Dakota	0.701	792.2	996.80	79.5%	31
Ohio	11.553	13,561.1	16,419.97	82.6%	30
Oklahoma	3.816	2,292.1	5,423.25	42.3%	50
Oregon	3.900	5,034.5	5,542.67	90.8%	27
Pennsylvania	12.764	17,068.7	18,141.76	94.1%	26
Rhode Island	1.050	2,346.6	1,492.77	157.2%	7
South Carolina	4.723	4,882.5	6,713.25	72.7%	34
South Dakota	0.834	1,008.1	1,185.41	85.0%	29
Tennessee	6.455	5,133.5	9,174.17	56.0%	43
Texas	26.061	40,309.8	37,039.42	108.8%	15
Utah	2.855	2,678.5	4,057.54	66.0%	39
Vermont	0.626	1,378.7	889.65	155.0%	8
Virginia	8.187	11,338.9	11,635.41	97.5%	18
Washington	6.895	9,224.3	9,800.11	94.1%	25
West Virginia	1.857	1,435.3	2,638.84	54.4%	45
Wisconsin	5.725	10,051.0	8,136.14	123.5%	13
Wyoming	0.577	1,320.2	819.54	161.1%	6

CHART IX: FY 2012 PER CAPITA SALES TAX BURDEN

12/22/14 State	July 1, 2012 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	313.874	314,795.9			
Alabama	4.818	4,150.4	4,831.68	85.9%	32
Alaska	0.730	208.0	732.45	28.4%	47
Arizona	6.551	8,613.6	6,570.40	131.1%	11
Arkansas	2.950	3,743.0	2,958.49	126.5%	14
California	38.000	40,954.3	38,111.53	107.5%	18
Colorado	5.189	5,433.7	5,204.71	104.4%	20
Connecticut	3.592	3,783.6	3,602.32	105.0%	19
Delaware	0.917	0.0	919.75	0.0%	51
Dist. of Col.	0.633	1,111.0	635.29	174.9%	5
Florida	19.321	21,231.8	19,377.52	109.6%	17
Georgia	9.916	9,159.6	9,944.78	92.1%	26
Hawaii	1.390	2,888.6	1,394.17	207.2%	2
Idaho	1.596	1,224.7	1,600.28	76.5%	38
Illinois	12.868	9,637.2	12,906.00	74.7%	40
Indiana	6.538	6,622.0	6,556.99	101.0%	24
Iowa	3.075	3,214.3	3,084.07	104.2%	21
Kansas	2.885	3,715.0	2,893.88	128.4%	12
Kentucky	4.380	3,052.2	4,392.60	69.5%	42
Louisiana	4.602	6,658.4	4,615.66	144.3%	6
Maine	1.329	1,064.3	1,332.40	79.9%	36
Maryland	5.885	4,076.6	5,902.16	69.1%	43
Massachusetts	6.645	5,079.1	6,664.83	76.2%	39
Michigan	9.883	8,933.9	9,911.56	90.1%	28
Minnesota	5.380	5,061.9	5,395.45	93.8%	25
Mississippi	2.986	3,072.2	2,995.22	102.6%	22
Missouri	6.025	5,221.5	6,042.22	86.4%	31
Montana	1.005	0.0	1,008.45	0.0%	50
Nebraska	1.855	1,887.2	1,860.80	101.4%	23
Nevada	2.754	3,758.9	2,762.45	136.1%	9
New Hampshire	1.322	0.0	1,325.50	0.0%	49
New Jersey	8.868	8,099.5	8,893.80	91.1%	27
New Mexico	2.084	2,928.1	2,089.66	140.1%	7
New York	19.576	24,934.6	19,633.64	127.0%	13
North Carolina	9.748	7,821.2	9,777.01	80.0%	34
North Dakota	0.701	1,282.1	703.41	182.3%	4
Ohio	11.553	10,099.8	11,586.98	87.2%	30
Oklahoma	3.816	4,304.5	3,826.99	112.5%	16
Oregon	3.900	0.0	3,911.26	0.0%	48
Pennsylvania	12.764	9,821.5	12,801.98	76.7%	37
Rhode Island	1.050	842.1	1,053.39	79.9%	35
South Carolina	4.723	3,299.9	4,737.30	69.7%	41
South Dakota	0.834	1,145.5	836.50	136.9%	8
Tennessee	6.455	8,517.3	6,473.88	131.6%	10
Texas	26.061	30,548.7	26,137.37	116.9%	15
Utah	2.855	2,498.6	2,863.26	87.3%	29
Vermont	0.626	351.5	627.79	56.0%	45
Virginia	8.187	4,556.4	8,210.68	55.5%	46
Washington	6.895	13,081.3	6,915.58	189.2%	3
West Virginia	1.857	1,277.3	1,862.14	68.6%	44
Wisconsin	5.725	4,626.0	5,741.37	80.6%	33
Wyoming	0.577	1,202.6	578.32	208.0%	1

CHART X: FY 2012 PER CAPITA INDIVIDUAL INCOME TAX BURDEN

12/22/14 State	July 1, 2012 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	313.874	307,334.7			
Alabama	4.818	3,118.4	4,717.16	66.1%	37
Alaska	0.730	0.0	715.09	0.0%	51
Arizona	6.551	3,093.9	6,414.67	48.2%	42
Arkansas	2.950	2,401.9	2,888.37	83.2%	32
California	38.000	55,024.4	37,208.22	147.9%	8
Colorado	5.189	4,875.6	5,081.35	96.0%	26
Connecticut	3.592	7,371.2	3,516.94	209.6%	3
Delaware	0.917	1,248.6	897.95	139.0%	9
Dist. of Col.	0.633	1,490.7	620.23	240.3%	2
Florida	19.321	0.0	18,918.24	0.0%	50
Georgia	9.916	8,142.4	9,709.07	83.9%	31
Hawaii	1.390	1,540.7	1,361.13	113.2%	16
Idaho	1.596	1,213.3	1,562.35	77.7%	33
Illinois	12.868	15,512.3	12,600.11	123.1%	12
Indiana	6.538	6,097.5	6,401.58	95.3%	27
Iowa	3.075	3,126.6	3,010.98	103.8%	21
Kansas	2.885	2,893.6	2,825.29	102.4%	22
Kentucky	4.380	4,637.6	4,288.49	108.1%	19
Louisiana	4.602	2,474.6	4,506.26	54.9%	40
Maine	1.329	1,441.9	1,300.82	110.8%	17
Maryland	5.885	11,477.6	5,762.27	199.2%	4
Massachusetts	6.645	11,954.8	6,506.86	183.7%	5
Michigan	9.883	7,346.6	9,676.64	75.9%	34
Minnesota	5.380	7,988.1	5,267.57	151.6%	7
Mississippi	2.986	1,501.3	2,924.23	51.3%	41
Missouri	6.025	5,452.8	5,899.01	92.4%	28
Montana	1.005	900.2	984.55	91.4%	29
Nebraska	1.855	1,838.3	1,816.70	101.2%	23
Nevada	2.754	0.0	2,696.97	0.0%	49
New Hampshire	1.322	81.6	1,294.08	6.3%	43
New Jersey	8.868	11,128.4	8,683.01	128.2%	10
New Mexico	2.084	1,150.5	2,040.13	56.4%	39
New York	19.576	47,492.3	19,168.29	247.8%	1
North Carolina	9.748	10,383.8	9,545.28	108.8%	18
North Dakota	0.701	432.5	686.73	63.0%	38
Ohio	11.553	13,428.7	11,312.35	118.7%	14
Oklahoma	3.816	2,774.4	3,736.29	74.3%	35
Oregon	3.900	5,826.0	3,818.56	152.6%	6
Pennsylvania	12.764	14,312.3	12,498.55	114.5%	15
Rhode Island	1.050	1,080.8	1,028.42	105.1%	20
South Carolina	4.723	3,096.8	4,625.01	67.0%	36
South Dakota	0.834	0.0	816.67	0.0%	48
Tennessee	6.455	182.3	6,320.44	2.9%	44
Texas	26.061	0.0	25,517.87	0.0%	47
Utah	2.855	2,466.5	2,795.40	88.2%	30
Vermont	0.626	598.5	612.91	97.6%	24
Virginia	8.187	10,216.1	8,016.08	127.4%	11
Washington	6.895	0.0	6,751.67	0.0%	46
West Virginia	1.857	1,755.7	1,818.00	96.6%	25
Wisconsin	5.725	6,762.4	5,605.29	120.6%	13
Wyoming	0.577	0.0	564.61	0.0%	45

CHART XI: FY 2012 PER CAPITA CORPORATE INCOME TAX BURDEN

12/22/14 State	July 1, 2012 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	313.874	49,030.9			
Alabama	4.818	413.3	752.56	54.9%	39
Alaska	0.730	663.1	114.08	581.3%	1
Arizona	6.551	647.8	1,023.37	63.3%	36
Arkansas	2.950	404.1	460.80	87.7%	21
California	38.000	7,949.0	5,936.04	133.9%	10
Colorado	5.189	492.2	810.66	60.7%	37
Connecticut	3.592	628.9	561.08	112.1%	13
Delaware	0.917	267.4	143.25	186.7%	7
Dist. of Col.	0.633	465.9	98.95	470.8%	2
Florida	19.321	2,003.5	3,018.13	66.4%	33
Georgia	9.916	590.7	1,548.94	38.1%	44
Hawaii	1.390	80.3	217.15	37.0%	45
Idaho	1.596	188.6	249.25	75.7%	29
Illinois	12.868	3,494.5	2,010.17	173.8%	8
Indiana	6.538	794.5	1,021.28	77.8%	28
Iowa	3.075	425.8	480.36	88.6%	20
Kansas	2.885	317.6	450.73	70.5%	32
Kentucky	4.380	689.5	684.17	100.8%	17
Louisiana	4.602	290.4	718.91	40.4%	42
Maine	1.329	232.1	207.53	111.8%	14
Maryland	5.885	880.4	919.29	95.8%	19
Massachusetts	6.645	2,001.8	1,038.08	192.8%	6
Michigan	9.883	804.0	1,543.77	52.1%	40
Minnesota	5.380	1,066.0	840.37	126.9%	11
Mississippi	2.986	395.7	466.52	84.8%	23
Missouri	6.025	378.0	941.10	40.2%	43
Montana	1.005	132.4	157.07	84.3%	24
Nebraska	1.855	234.3	289.83	80.8%	25
Nevada	2.754	0.0	430.26	0.0%	51
New Hampshire	1.322	521.3	206.45	252.5%	4
New Jersey	8.868	1,929.1	1,385.25	139.3%	9
New Mexico	2.084	281.0	325.47	86.4%	22
New York	19.576	10,523.4	3,058.03	344.1%	3
North Carolina	9.748	1,220.1	1,522.81	80.1%	26
North Dakota	0.701	215.6	109.56	196.8%	5
Ohio	11.553	351.3	1,804.72	19.5%	47
Oklahoma	3.816	446.0	596.07	74.8%	31
Oregon	3.900	485.4	609.20	79.7%	27
Pennsylvania	12.764	2,143.7	1,993.97	107.5%	15
Rhode Island	1.050	123.2	164.07	75.1%	30
South Carolina	4.723	252.9	737.85	34.3%	46
South Dakota	0.834	59.8	130.29	45.9%	41
Tennessee	6.455	1,225.9	1,008.34	121.6%	12
Texas	26.061	0.0	4,071.01	0.0%	50
Utah	2.855	258.6	445.97	58.0%	38
Vermont	0.626	96.6	97.78	98.8%	18
Virginia	8.187	838.8	1,278.85	65.6%	35
Washington	6.895	0.0	1,077.13	0.0%	49
West Virginia	1.857	192.4	290.04	66.3%	34
Wisconsin	5.725	934.1	894.24	104.5%	16
Wyoming	0.577	0.0	90.08	0.0%	48

**CHART XII: FY 2012 PER CAPITA COMBINED CORPORATE & INDIVIDUAL
INCOME TAX BURDEN**

12/22/14 State	July 1, 2012 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	313.874	356,365.6			
Alabama	4.818	3,531.6	5,469.72	64.6%	38
Alaska	0.730	663.1	829.18	80.0%	33
Arizona	6.551	3,741.7	7,438.04	50.3%	43
Arkansas	2.950	2,806.0	3,349.17	83.8%	31
California	38.000	62,973.4	43,144.26	146.0%	7
Colorado	5.189	5,367.9	5,892.00	91.1%	27
Connecticut	3.592	8,000.1	4,078.01	196.2%	3
Delaware	0.917	1,516.0	1,041.20	145.6%	8
Dist. of Col.	0.633	1,956.6	719.18	272.1%	1
Florida	19.321	2,003.5	21,936.37	9.1%	46
Georgia	9.916	8,733.0	11,258.02	77.6%	34
Hawaii	1.390	1,621.0	1,578.28	102.7%	19
Idaho	1.596	1,401.9	1,811.60	77.4%	35
Illinois	12.868	19,006.8	14,610.27	130.1%	10
Indiana	6.538	6,892.0	7,422.86	92.8%	25
Iowa	3.075	3,552.4	3,491.33	101.7%	20
Kansas	2.885	3,211.2	3,276.02	98.0%	23
Kentucky	4.380	5,327.1	4,972.65	107.1%	16
Louisiana	4.602	2,765.0	5,225.17	52.9%	42
Maine	1.329	1,674.0	1,508.35	111.0%	15
Maryland	5.885	12,357.9	6,681.56	185.0%	5
Massachusetts	6.645	13,956.6	7,544.94	185.0%	4
Michigan	9.883	8,150.7	11,220.40	72.6%	37
Minnesota	5.380	9,054.1	6,107.94	148.2%	6
Mississippi	2.986	1,896.9	3,390.75	55.9%	41
Missouri	6.025	5,830.8	6,840.12	85.2%	29
Montana	1.005	1,032.5	1,141.62	90.4%	28
Nebraska	1.855	2,072.6	2,106.53	98.4%	22
Nevada	2.754	0.0	3,127.24	0.0%	51
New Hampshire	1.322	602.9	1,500.54	40.2%	44
New Jersey	8.868	13,057.6	10,068.26	129.7%	11
New Mexico	2.084	1,431.5	2,365.61	60.5%	40
New York	19.576	58,015.7	22,226.32	261.0%	2
North Carolina	9.748	11,603.9	11,068.09	104.8%	18
North Dakota	0.701	648.1	796.29	81.4%	32
Ohio	11.553	13,780.0	13,117.07	105.1%	17
Oklahoma	3.816	3,220.4	4,332.36	74.3%	36
Oregon	3.900	6,311.4	4,427.75	142.5%	9
Pennsylvania	12.764	16,456.0	14,492.52	113.5%	14
Rhode Island	1.050	1,204.0	1,192.49	101.0%	21
South Carolina	4.723	3,349.7	5,362.87	62.5%	39
South Dakota	0.834	59.8	946.96	6.3%	47
Tennessee	6.455	1,408.1	7,328.77	19.2%	45
Texas	26.061	0.0	29,588.88	0.0%	50
Utah	2.855	2,725.1	3,241.36	84.1%	30
Vermont	0.626	695.0	710.69	97.8%	24
Virginia	8.187	11,054.9	9,294.93	118.9%	12
Washington	6.895	0.0	7,828.80	0.0%	49
West Virginia	1.857	1,948.1	2,108.04	92.4%	26
Wisconsin	5.725	7,696.5	6,499.54	118.4%	13
Wyoming	0.577	0.0	654.69	0.0%	48

**CHART XIII: FY 2012 PER CAPITA COMBINED MOTOR FUELS & LICENSE
TAX BURDEN**

12/22/14 State	July 1, 2012 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	313.874	65,831.9			
Alabama	4.818	848.4	1,010.43	84.0%	39
Alaska	0.730	113.4	153.17	74.1%	46
Arizona	6.551	1,080.8	1,374.04	78.7%	43
Arkansas	2.950	621.2	618.70	100.4%	25
California	38.000	9,107.5	7,970.10	114.3%	17
Colorado	5.189	1,145.3	1,088.44	105.2%	23
Connecticut	3.592	686.1	753.34	91.1%	31
Delaware	0.917	162.5	192.34	84.5%	38
Dist. of Col.	0.633	55.0	132.85	41.4%	51
Florida	19.321	4,426.9	4,052.33	109.2%	20
Georgia	9.916	1,327.6	2,079.71	63.8%	49
Hawaii	1.390	515.1	291.56	176.7%	2
Idaho	1.596	373.2	334.66	111.5%	18
Illinois	12.868	3,122.3	2,698.98	115.7%	16
Indiana	6.538	1,200.3	1,371.23	87.5%	35
Iowa	3.075	980.8	644.96	152.1%	4
Kansas	2.885	640.6	605.18	105.9%	22
Kentucky	4.380	1,022.1	918.60	111.3%	19
Louisiana	4.602	710.5	965.25	73.6%	48
Maine	1.329	341.3	278.64	122.5%	11
Maryland	5.885	1,177.4	1,234.29	95.4%	28
Massachusetts	6.645	1,038.5	1,393.79	74.5%	45
Michigan	9.883	1,863.2	2,072.76	89.9%	32
Minnesota	5.380	1,485.6	1,128.33	131.7%	6
Mississippi	2.986	558.8	626.38	89.2%	33
Missouri	6.025	994.5	1,263.58	78.7%	42
Montana	1.005	361.1	210.89	171.2%	3
Nebraska	1.855	510.3	389.14	131.1%	8
Nevada	2.754	538.6	577.70	93.2%	30
New Hampshire	1.322	237.9	277.20	85.8%	37
New Jersey	8.868	1,145.3	1,859.92	61.6%	50
New Mexico	2.084	344.6	437.00	78.9%	41
New York	19.576	3,169.8	4,105.90	77.2%	44
North Carolina	9.748	2,488.9	2,044.62	121.7%	13
North Dakota	0.701	310.7	147.10	211.2%	1
Ohio	11.553	2,504.1	2,423.13	103.3%	24
Oklahoma	3.816	1,117.4	800.32	139.6%	5
Oregon	3.900	1,038.2	817.94	126.9%	9
Pennsylvania	12.764	2,911.7	2,677.22	108.8%	21
Rhode Island	1.050	175.2	220.29	79.5%	40
South Carolina	4.723	732.1	990.69	73.9%	47
South Dakota	0.834	213.0	174.93	121.7%	12
Tennessee	6.455	1,264.0	1,353.85	93.4%	29
Texas	26.061	5,319.3	5,465.99	97.3%	27
Utah	2.855	530.4	598.78	88.6%	34
Vermont	0.626	172.5	131.29	131.4%	7
Virginia	8.187	1,474.7	1,717.06	85.9%	36
Washington	6.895	1,684.6	1,446.22	116.5%	15
West Virginia	1.857	390.4	389.42	100.3%	26
Wisconsin	5.725	1,449.2	1,200.67	120.7%	14
Wyoming	0.577	148.9	120.94	123.2%	10

**CHART XIV: FY 2012 PER CAPITA OVERALL
TAX BURDEN**

12/22/14 State	July 1, 2012 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	313.874	1,388,154.8			
Alabama	4.818	14,215.3	21,306.26	66.7%	51
Alaska	0.730	8,668.1	3,229.90	268.4%	1
Arizona	6.551	22,192.6	28,973.47	76.6%	43
Arkansas	2.950	10,393.6	13,046.07	79.7%	38
California	38.000	183,660.0	168,060.32	109.3%	15
Colorado	5.189	21,186.8	22,951.18	92.3%	24
Connecticut	3.592	24,963.0	15,885.13	157.1%	5
Delaware	0.917	4,195.8	4,055.81	103.5%	18
Dist. of Col.	0.633	5,933.8	2,801.43	211.8%	3
Florida	19.321	64,614.3	85,448.99	75.6%	45
Georgia	9.916	32,307.7	43,853.47	73.7%	46
Hawaii	1.390	7,410.8	6,147.89	120.5%	9
Idaho	1.596	4,855.2	7,056.74	68.8%	49
Illinois	12.868	66,475.3	56,911.56	116.8%	11
Indiana	6.538	24,514.0	28,914.35	84.8%	32
Iowa	3.075	13,563.5	13,599.83	99.7%	20
Kansas	2.885	12,507.6	12,761.12	98.0%	22
Kentucky	4.380	15,030.0	19,370.03	77.6%	41
Louisiana	4.602	16,954.4	20,353.65	83.3%	33
Maine	1.329	6,137.5	5,875.50	104.5%	17
Maryland	5.885	30,206.6	26,026.74	116.1%	13
Massachusetts	6.645	37,041.9	29,389.88	126.0%	8
Michigan	9.883	36,230.9	43,706.97	82.9%	34
Minnesota	5.380	28,111.5	23,792.31	118.2%	10
Mississippi	2.986	9,712.7	13,208.04	73.5%	47
Missouri	6.025	20,410.7	26,644.38	76.6%	42
Montana	1.005	3,621.7	4,446.95	81.4%	36
Nebraska	1.855	8,124.9	8,205.57	99.0%	21
Nevada	2.754	10,620.3	12,181.56	87.2%	28
New Hampshire	1.322	5,270.9	5,845.06	90.2%	27
New Jersey	8.868	53,850.5	39,218.99	137.3%	7
New Mexico	2.084	7,552.9	9,214.78	82.0%	35
New York	19.576	151,732.9	86,578.43	175.3%	4
North Carolina	9.748	34,451.4	43,113.64	79.9%	37
North Dakota	0.701	6,626.8	3,101.81	213.6%	2
Ohio	11.553	46,828.3	51,095.06	91.6%	25
Oklahoma	3.816	13,278.5	16,875.88	78.7%	39
Oregon	3.900	14,777.0	17,247.47	85.7%	30
Pennsylvania	12.764	57,034.4	56,452.86	101.0%	19
Rhode Island	1.050	5,228.8	4,645.13	112.6%	14
South Carolina	4.723	14,265.1	20,890.04	68.3%	50
South Dakota	0.834	2,895.2	3,688.70	78.5%	40
Tennessee	6.455	19,977.5	28,547.85	70.0%	48
Texas	26.061	97,737.3	115,257.89	84.8%	31
Utah	2.855	9,556.7	12,626.11	75.7%	44
Vermont	0.626	3,215.5	2,768.37	116.2%	12
Virginia	8.187	33,176.8	36,206.63	91.6%	26
Washington	6.895	29,433.9	30,495.61	96.5%	23
West Virginia	1.857	7,061.7	8,211.45	86.0%	29
Wisconsin	5.725	26,496.5	25,317.72	104.7%	16
Wyoming	0.577	3,845.8	2,550.22	150.8%	6

CHART XV: FY 2012 PER CAPITA INCOME

12/22/14 State	July 1, 2012 Population in Millions	Personal Income FY 2012 \$ Million	Per Capita Income (\$)	Rank :
United States	313.874	13,873,161.0	44,200	
Alabama	4.818	173,149.7	35,942	44
Alaska	0.730	36,446.8	49,906	10
Arizona	6.551	239,929.3	36,624	42
Arkansas	2.950	107,443.0	36,423	43
California	38.000	1,805,193.8	47,505	12
Colorado	5.189	240,349.7	46,315	15
Connecticut	3.592	216,308.4	60,223	2
Delaware	0.917	40,378.9	44,031	23
Dist. of Col.	0.633	48,108.8	75,950	1
Florida	19.321	792,950.5	41,041	29
Georgia	9.916	369,149.4	37,229	41
Hawaii	1.390	61,967.7	44,578	21
Idaho	1.596	56,071.9	35,142	49
Illinois	12.868	592,056.5	46,009	17
Indiana	6.538	249,326.3	38,136	40
Iowa	3.075	135,345.7	44,014	24
Kansas	2.885	125,167.6	43,380	25
Kentucky	4.380	157,043.0	35,857	46
Louisiana	4.602	186,923.1	40,617	30
Maine	1.329	52,958.0	39,863	33
Maryland	5.885	315,775.6	53,659	7
Massachusetts	6.645	376,874.2	56,713	3
Michigan	9.883	381,314.3	38,585	38
Minnesota	5.380	254,870.2	47,377	13
Mississippi	2.986	99,885.9	33,446	51
Missouri	6.025	240,578.3	39,933	32
Montana	1.005	39,357.2	39,142	36
Nebraska	1.855	85,187.4	45,914	18
Nevada	2.754	108,049.6	39,229	35
New Hampshire	1.322	66,155.4	50,056	9
New Jersey	8.868	487,127.4	54,932	5
New Mexico	2.084	74,601.6	35,805	47
New York	19.576	1,059,053.1	54,099	6
North Carolina	9.748	375,683.4	38,538	39
North Dakota	0.701	39,493.0	56,310	4
Ohio	11.553	464,780.1	40,230	31
Oklahoma	3.816	157,970.6	41,399	28
Oregon	3.900	153,097.5	39,258	34
Pennsylvania	12.764	581,771.7	45,577	20
Rhode Island	1.050	48,584.2	46,257	16
South Carolina	4.723	166,958.7	35,347	48
South Dakota	0.834	38,095.8	45,676	19
Tennessee	6.455	251,752.4	39,002	37
Texas	26.061	1,127,674.5	43,271	26
Utah	2.855	102,464.2	35,891	45
Vermont	0.626	27,819.0	44,443	22
Virginia	8.187	398,811.7	48,715	11
Washington	6.895	324,458.4	47,055	14
West Virginia	1.857	65,244.6	35,140	50
Wisconsin	5.725	243,147.9	42,475	27
Wyoming	0.577	30,255.1	52,469	8

CHART A: FY 2012 PROPERTY TAX BURDEN

Tax per \$1000 Total Personal Income

12/22/14

State	Property Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	32.16			
New Jersey	53.14	1	65.3%	113.9%
New Hampshire	51.57	2	60.4%	107.5%
Vermont	49.56	3	54.1%	99.4%
Rhode Island	48.30	4	50.2%	94.4%
New York	44.92	5	39.7%	80.8%
Maine	44.87	6	39.5%	80.6%
Wyoming	43.63	7	35.7%	75.6%
Connecticut	43.58	8	35.5%	75.4%
Illinois	43.12	9	34.1%	73.5%
Wisconsin	41.34	10	28.6%	66.4%
Alaska	41.33	11	28.5%	66.3%
Dist. of Col.	39.03	12	21.4%	57.1%
Massachusetts	36.24	13	12.7%	45.8%
Texas	35.75	14	11.2%	43.9%
Montana	35.05	15	9.0%	41.0%
Michigan	34.82	16	8.3%	40.1%
Nebraska	34.67	17	7.8%	39.5%
Iowa	33.54	18	4.3%	35.0%
Oregon	32.88	19	2.3%	32.3%
Kansas	31.36	20	-2.5%	26.2%
Florida	31.02	21	-3.5%	24.8%
Minnesota	30.84	22	-4.1%	24.1%
Pennsylvania	29.34	23	-8.8%	18.1%
South Carolina	29.24	24	-9.1%	17.7%
Ohio	29.18	25	-9.3%	17.4%
Colorado	28.92	26	-10.1%	16.4%
California	28.57	27	-11.2%	15.0%
Arizona	28.54	28	-11.2%	14.9%
Virginia	28.43	29	-11.6%	14.4%
Washington	28.43	30	-11.6%	14.4%
Georgia	28.07	31	-12.7%	12.9%
South Dakota	26.46	32	-17.7%	6.5%
Nevada	26.31	33	-18.2%	5.9%
Utah	26.14	34	-18.7%	5.2%
Indiana	26.02	35	-19.1%	4.7%
Mississippi	25.97	36	-19.2%	4.5%
Maryland	25.52	37	-20.6%	2.7%
Idaho	24.85	38	-22.7%	0.0%
Missouri	23.94	39	-25.5%	-3.6%
North Carolina	23.67	40	-26.4%	-4.7%
West Virginia	22.00	41	-31.6%	-11.5%
Hawaii	21.15	42	-34.2%	-14.9%
Tennessee	20.39	43	-36.6%	-17.9%
North Dakota	20.06	44	-37.6%	-19.3%
Kentucky	19.93	45	-38.0%	-19.8%
Louisiana	19.46	46	-39.5%	-21.7%
New Mexico	19.10	47	-40.6%	-23.1%
Arkansas	18.15	48	-43.6%	-27.0%
Delaware	17.23	49	-46.4%	-30.7%
Alabama	14.75	50	-54.1%	-40.7%
Oklahoma	14.51	51	-54.9%	-41.6%

CHART B: FY 2012 SALES TAX BURDEN

Tax per \$1000 Total Personal Income

12/22/14

State	Sales Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	22.69			
Hawaii	46.61	1	105.4%	113.4%
Washington	40.32	2	77.7%	84.6%
Wyoming	39.75	3	75.2%	82.0%
New Mexico	39.25	4	73.0%	79.7%
Arizona	35.90	5	58.2%	64.4%
Louisiana	35.62	6	57.0%	63.1%
Arkansas	34.84	7	53.5%	59.5%
Nevada	34.79	8	53.3%	59.3%
Tennessee	33.83	9	49.1%	54.9%
North Dakota	32.47	10	43.1%	48.6%
Mississippi	30.76	11	35.5%	40.8%
South Dakota	30.07	12	32.5%	37.7%
Kansas	29.68	13	30.8%	35.9%
Oklahoma	27.25	14	20.1%	24.8%
Texas	27.09	15	19.4%	24.0%
Florida	26.78	16	18.0%	22.6%
Indiana	26.56	17	17.0%	21.6%
Georgia	24.81	18	9.4%	13.6%
Utah	24.39	19	7.5%	11.6%
Alabama	23.97	20	5.6%	9.7%
Iowa	23.75	21	4.7%	8.7%
New York	23.54	22	3.8%	7.8%
Michigan	23.43	23	3.3%	7.3%
Dist. of Col.	23.09	24	1.8%	5.7%
California	22.69	25	0.0%	3.9%
Colorado	22.61	26	-0.4%	3.5%
Nebraska	22.15	27	-2.4%	1.4%
Idaho	21.84	28	-3.7%	0.0%
Ohio	21.73	29	-4.2%	-0.5%
Missouri	21.70	30	-4.4%	-0.6%
North Carolina	20.82	31	-8.3%	-4.7%
Maine	20.10	32	-11.4%	-8.0%
Minnesota	19.86	33	-12.5%	-9.1%
South Carolina	19.76	34	-12.9%	-9.5%
West Virginia	19.58	35	-13.7%	-10.4%
Kentucky	19.44	36	-14.3%	-11.0%
Wisconsin	19.03	37	-16.2%	-12.9%
Connecticut	17.49	38	-22.9%	-19.9%
Rhode Island	17.33	39	-23.6%	-20.6%
Pennsylvania	16.88	40	-25.6%	-22.7%
New Jersey	16.63	41	-26.7%	-23.9%
Illinois	16.28	42	-28.3%	-25.5%
Massachusetts	13.48	43	-40.6%	-38.3%
Maryland	12.91	44	-43.1%	-40.9%
Vermont	12.63	45	-44.3%	-42.2%
Virginia	11.42	46	-49.6%	-47.7%
Alaska	5.71	47	-74.8%	-73.9%
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 2012, INDIVIDUAL INCOME TAX BURDEN

Tax per \$1000 Total Personal Income

12/22/14

State	Ind. Income Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	22.15			
New York	44.84	1	102.4%	107.2%
Oregon	38.05	2	71.8%	75.9%
Maryland	36.35	3	64.1%	68.0%
Connecticut	34.08	4	53.8%	57.5%
Massachusetts	31.72	5	43.2%	46.6%
Minnesota	31.34	6	41.5%	44.8%
Dist. of Col.	30.99	7	39.9%	43.2%
Delaware	30.92	8	39.6%	42.9%
California	30.48	9	37.6%	40.9%
Kentucky	29.53	10	33.3%	36.5%
Ohio	28.89	11	30.4%	33.5%
Wisconsin	27.81	12	25.5%	28.5%
North Carolina	27.64	13	24.8%	27.7%
Maine	27.23	14	22.9%	25.8%
West Virginia	26.91	15	21.5%	24.4%
Illinois	26.20	16	18.3%	21.1%
Virginia	25.62	17	15.6%	18.4%
Hawaii	24.86	18	12.2%	14.9%
Pennsylvania	24.60	19	11.1%	13.7%
Indiana	24.46	20	10.4%	13.0%
Utah	24.07	21	8.7%	11.2%
Kansas	23.12	22	4.4%	6.8%
Iowa	23.10	23	4.3%	6.8%
Montana	22.87	24	3.2%	5.7%
New Jersey	22.84	25	3.1%	5.6%
Missouri	22.67	26	2.3%	4.7%
Arkansas	22.36	27	0.9%	3.3%
Rhode Island	22.25	28	0.4%	2.8%
Georgia	22.06	29	-0.4%	1.9%
Idaho	21.64	30	-2.3%	0.0%
Nebraska	21.58	31	-2.6%	-0.3%
Vermont	21.51	32	-2.9%	-0.6%
Colorado	20.29	33	-8.4%	-6.3%
Michigan	19.27	34	-13.0%	-11.0%
South Carolina	18.55	35	-16.3%	-14.3%
Alabama	18.01	36	-18.7%	-16.8%
Oklahoma	17.56	37	-20.7%	-18.8%
New Mexico	15.42	38	-30.4%	-28.7%
Mississippi	15.03	39	-32.2%	-30.5%
Louisiana	13.24	40	-40.2%	-38.8%
Arizona	12.90	41	-41.8%	-40.4%
North Dakota	10.95	42	-50.6%	-49.4%
New Hampshire	1.23	43	-94.4%	-94.3%
Tennessee	0.72	44	-96.7%	-96.7%
Wyoming	0.00	45	-100.0%	-100.0%
Washington	0.00	46	-100.0%	-100.0%
Texas	0.00	47	-100.0%	-100.0%
South Dakota	0.00	48	-100.0%	-100.0%
Nevada	0.00	49	-100.0%	-100.0%
Florida	0.00	50	-100.0%	-100.0%
Alaska	0.00	51	-100.0%	-100.0%

CHART D: FY 2012 CORPORATE INCOME TAX BURDEN

Tax per \$1000 Total Personal Income

12/22/14

State	Corp. Income Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	3.53			
Alaska	18.19	1	414.8%	441.0%
New York	9.94	2	181.2%	195.4%
Dist. of Col.	9.68	3	174.0%	187.9%
New Hampshire	7.88	4	123.0%	134.3%
Delaware	6.62	5	87.4%	96.9%
Illinois	5.90	6	67.0%	75.5%
North Dakota	5.46	7	54.5%	62.3%
Massachusetts	5.31	8	50.3%	57.9%
Tennessee	4.87	9	37.8%	44.8%
California	4.40	10	24.6%	30.9%
Kentucky	4.39	11	24.2%	30.5%
Maine	4.38	12	24.0%	30.3%
Minnesota	4.18	13	18.3%	24.4%
Mississippi	3.96	14	12.1%	17.8%
New Jersey	3.96	15	12.1%	17.7%
Wisconsin	3.84	16	8.7%	14.2%
New Mexico	3.77	17	6.6%	12.0%
Arkansas	3.76	18	6.4%	11.8%
Pennsylvania	3.68	19	4.3%	9.6%
Vermont	3.47	20	-1.8%	3.2%
Idaho	3.36	21	-4.8%	0.0%
Montana	3.36	22	-4.8%	0.0%
North Carolina	3.25	23	-8.1%	-3.4%
Indiana	3.19	24	-9.8%	-5.3%
Oregon	3.17	25	-10.3%	-5.7%
Iowa	3.15	26	-11.0%	-6.5%
West Virginia	2.95	27	-16.6%	-12.3%
Connecticut	2.91	28	-17.7%	-13.6%
Oklahoma	2.82	29	-20.1%	-16.1%
Maryland	2.79	30	-21.1%	-17.1%
Nebraska	2.75	31	-22.2%	-18.2%
Arizona	2.70	32	-23.6%	-19.7%
Kansas	2.54	33	-28.2%	-24.6%
Rhode Island	2.53	34	-28.3%	-24.6%
Florida	2.53	35	-28.5%	-24.9%
Utah	2.52	36	-28.6%	-25.0%
Alabama	2.39	37	-32.5%	-29.0%
Michigan	2.11	38	-40.3%	-37.3%
Virginia	2.10	39	-40.5%	-37.5%
Colorado	2.05	40	-42.1%	-39.1%
Georgia	1.60	41	-54.7%	-52.4%
Missouri	1.57	42	-55.5%	-53.3%
South Dakota	1.57	43	-55.6%	-53.3%
Louisiana	1.55	44	-56.0%	-53.8%
South Carolina	1.51	45	-57.1%	-55.0%
Hawaii	1.30	46	-63.4%	-61.5%
Ohio	0.76	47	-78.6%	-77.5%
Wyoming	0.00	48	-100.0%	-100.0%
Washington	0.00	49	-100.0%	-100.0%
Texas	0.00	50	-100.0%	-100.0%
Nevada	0.00	51	-100.0%	-100.0%

CHART E: FY 2012 COMBINED INDIV. & CORP. INCOME TAX BURDEN
Tax per \$1000 Total Personal Income

12/22/14

State	Income Tax & Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	25.69			
New York	54.78	1	113.3%	119.1%
Oregon	41.22	2	60.5%	64.9%
Dist. of Col.	40.67	3	58.3%	62.7%
Maryland	39.14	4	52.4%	56.5%
Delaware	37.54	5	46.2%	50.2%
Massachusetts	37.03	6	44.2%	48.1%
Connecticut	36.98	7	44.0%	47.9%
Minnesota	35.52	8	38.3%	42.1%
California	34.88	9	35.8%	39.5%
Kentucky	33.92	10	32.1%	35.7%
Illinois	32.10	11	25.0%	28.4%
Wisconsin	31.65	12	23.2%	26.6%
Maine	31.61	13	23.1%	26.4%
North Carolina	30.89	14	20.2%	23.5%
West Virginia	29.86	15	16.2%	19.4%
Ohio	29.65	16	15.4%	18.6%
Pennsylvania	28.29	17	10.1%	13.1%
Virginia	27.72	18	7.9%	10.9%
Indiana	27.64	19	7.6%	10.6%
New Jersey	26.81	20	4.4%	7.2%
Utah	26.60	21	3.5%	6.4%
Iowa	26.25	22	2.2%	5.0%
Montana	26.24	23	2.1%	4.9%
Hawaii	26.16	24	1.8%	4.6%
Arkansas	26.12	25	1.7%	4.5%
Kansas	25.65	26	-0.1%	2.6%
Idaho	25.00	27	-2.7%	0.0%
Vermont	24.98	28	-2.7%	-0.1%
Rhode Island	24.78	29	-3.5%	-0.9%
Nebraska	24.33	30	-5.3%	-2.7%
Missouri	24.24	31	-5.6%	-3.1%
Georgia	23.66	32	-7.9%	-5.4%
Colorado	22.33	33	-13.1%	-10.7%
Michigan	21.38	34	-16.8%	-14.5%
Alabama	20.40	35	-20.6%	-18.4%
Oklahoma	20.39	36	-20.6%	-18.5%
South Carolina	20.06	37	-21.9%	-19.8%
New Mexico	19.19	38	-25.3%	-23.3%
Mississippi	18.99	39	-26.1%	-24.0%
Alaska	18.19	40	-29.2%	-27.2%
North Dakota	16.41	41	-36.1%	-34.4%
Arizona	15.60	42	-39.3%	-37.6%
Louisiana	14.79	43	-42.4%	-40.8%
New Hampshire	9.11	44	-64.5%	-63.6%
Tennessee	5.59	45	-78.2%	-77.6%
Florida	2.53	46	-90.2%	-89.9%
South Dakota	1.57	47	-93.9%	-93.7%
Wyoming	0.00	48	-100.0%	-100.0%
Washington	0.00	49	-100.0%	-100.0%
Texas	0.00	50	-100.0%	-100.0%
Nevada	0.00	51	-100.0%	-100.0%

CHART F: FY 2012, MOTOR FUELS & LICENSE TAX BURDEN

Tax per \$1000 Total Personal Income

12/22/14

State	Motor Vehicle Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	4.75			
Montana	9.18	1	93.4%	37.9%
Hawaii	8.31	2	75.2%	24.9%
North Dakota	7.87	3	65.8%	18.2%
Iowa	7.25	4	52.7%	8.9%
Oklahoma	7.07	5	49.1%	6.3%
Oregon	6.78	6	42.9%	1.9%
Idaho	6.66	7	40.3%	0.0%
North Carolina	6.62	8	39.6%	-0.5%
Kentucky	6.51	9	37.2%	-2.2%
Maine	6.44	10	35.8%	-3.2%
Vermont	6.20	11	30.7%	-6.8%
Nebraska	5.99	12	26.2%	-10.0%
West Virginia	5.98	13	26.1%	-10.1%
Wisconsin	5.96	14	25.6%	-10.4%
Minnesota	5.83	15	22.8%	-12.4%
Arkansas	5.78	16	21.8%	-13.1%
Mississippi	5.59	17	17.9%	-15.9%
South Dakota	5.59	18	17.8%	-16.0%
Florida	5.58	19	17.6%	-16.1%
Ohio	5.39	20	13.5%	-19.0%
Illinois	5.27	21	11.1%	-20.8%
Washington	5.19	22	9.4%	-22.0%
Utah	5.18	23	9.1%	-22.2%
Kansas	5.12	24	7.9%	-23.1%
California	5.05	25	6.3%	-24.2%
Tennessee	5.02	26	5.8%	-24.6%
Pennsylvania	5.00	27	5.5%	-24.8%
Nevada	4.99	28	5.1%	-25.1%
Wyoming	4.92	29	3.7%	-26.0%
Alabama	4.90	30	3.3%	-26.4%
Michigan	4.89	31	3.0%	-26.6%
Indiana	4.81	32	1.4%	-27.7%
Colorado	4.77	33	0.4%	-28.4%
Texas	4.72	34	-0.6%	-29.1%
New Mexico	4.62	35	-2.7%	-30.6%
Arizona	4.50	36	-5.1%	-32.3%
South Carolina	4.39	37	-7.6%	-34.1%
Missouri	4.13	38	-12.9%	-37.9%
Delaware	4.02	39	-15.2%	-39.5%
Louisiana	3.80	40	-19.9%	-42.9%
Maryland	3.73	41	-21.4%	-44.0%
Virginia	3.70	42	-22.1%	-44.4%
Rhode Island	3.61	43	-24.0%	-45.8%
Georgia	3.60	44	-24.2%	-46.0%
New Hampshire	3.60	45	-24.2%	-46.0%
Connecticut	3.17	46	-33.2%	-52.3%
Alaska	3.11	47	-34.4%	-53.2%
New York	2.99	48	-36.9%	-55.0%
Massachusetts	2.76	49	-41.9%	-58.6%
New Jersey	2.35	50	-50.5%	-64.7%
Dist. of Col.	1.14	51	-75.9%	-82.8%

CHART G: FY 2012 PER CAPITA PROPERTY TAXES

12/22/14

State	Per Capita Property Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	1,421.27			
Dist. of Col.	2,964.43	1	108.6%	239.5%
New Jersey	2,919.04	2	105.4%	234.3%
Connecticut	2,624.74	3	84.7%	200.6%
New Hampshire	2,581.35	4	81.6%	195.6%
New York	2,430.34	5	71.0%	178.3%
Wyoming	2,289.49	6	61.1%	162.2%
Rhode Island	2,234.19	7	57.2%	155.9%
Vermont	2,202.49	8	55.0%	152.2%
Alaska	2,062.48	9	45.1%	136.2%
Massachusetts	2,055.23	10	44.6%	135.4%
Illinois	1,984.07	11	39.6%	127.2%
Maine	1,788.61	12	25.8%	104.8%
Wisconsin	1,755.77	13	23.5%	101.1%
Nebraska	1,591.96	14	12.0%	82.3%
Texas	1,546.76	15	8.8%	77.1%
Iowa	1,476.28	16	3.9%	69.1%
Minnesota	1,461.26	17	2.8%	67.3%
Virginia	1,385.06	18	-2.5%	58.6%
Montana	1,371.80	19	-3.5%	57.1%
Maryland	1,369.22	20	-3.7%	56.8%
Kansas	1,360.58	21	-4.3%	55.8%
California	1,356.99	22	-4.5%	55.4%
Michigan	1,343.69	23	-5.5%	53.9%
Colorado	1,339.38	24	-5.8%	53.4%
Washington	1,337.76	25	-5.9%	53.2%
Pennsylvania	1,337.20	26	-5.9%	53.1%
Oregon	1,290.96	27	-9.2%	47.8%
Florida	1,273.16	28	-10.4%	45.8%
South Dakota	1,208.67	29	-15.0%	38.4%
Ohio	1,173.82	30	-17.4%	34.4%
North Dakota	1,129.49	31	-20.5%	29.3%
Arizona	1,045.30	32	-26.5%	19.7%
Georgia	1,044.85	33	-26.5%	19.7%
South Carolina	1,033.67	34	-27.3%	18.4%
Nevada	1,032.26	35	-27.4%	18.2%
Indiana	992.46	36	-30.2%	13.7%
Missouri	956.07	37	-32.7%	9.5%
Hawaii	942.81	38	-33.7%	8.0%
Utah	938.23	39	-34.0%	7.4%
North Carolina	912.23	40	-35.8%	4.5%
Idaho	873.21	41	-38.6%	0.0%
Mississippi	868.48	42	-38.9%	-0.5%
Tennessee	795.29	43	-44.0%	-8.9%
Louisiana	790.46	44	-44.4%	-9.5%
West Virginia	773.05	45	-45.6%	-11.5%
Delaware	758.62	46	-46.6%	-13.1%
Kentucky	714.71	47	-49.7%	-18.2%
New Mexico	684.00	48	-51.9%	-21.7%
Arkansas	661.04	49	-53.5%	-24.3%
Oklahoma	600.69	50	-57.7%	-31.2%
Alabama	530.01	51	-62.7%	-39.3%

CHART H: FY 2012 PER CAPITA SALES TAXES

12/22/14

State	Per Capita Sales Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	1002.94			
Wyoming	2085.64	1	108.0%	171.7%
Hawaii	2078.01	2	107.2%	170.7%
Washington	1897.13	3	89.2%	147.2%
North Dakota	1828.12	4	82.3%	138.2%
Dist. of Col.	1754.02	5	74.9%	128.5%
Louisiana	1446.80	6	44.3%	88.5%
New Mexico	1405.37	7	40.1%	83.1%
South Dakota	1373.45	8	36.9%	78.9%
Nevada	1364.72	9	36.1%	77.8%
Tennessee	1319.51	10	31.6%	71.9%
Arizona	1314.82	11	31.1%	71.3%
Kansas	1287.51	12	28.4%	67.7%
New York	1273.72	13	27.0%	66.0%
Arkansas	1268.90	14	26.5%	65.3%
Texas	1172.21	15	16.9%	52.7%
Oklahoma	1128.07	16	12.5%	47.0%
Florida	1098.91	17	9.6%	43.2%
California	1077.75	18	7.5%	40.4%
Connecticut	1053.42	19	5.0%	37.2%
Colorado	1047.07	20	4.4%	36.4%
Iowa	1045.28	21	4.2%	36.2%
Mississippi	1028.73	22	2.6%	34.0%
Nebraska	1017.15	23	1.4%	32.5%
Indiana	1012.87	24	1.0%	32.0%
Minnesota	940.94	25	-6.2%	22.6%
Georgia	923.75	26	-7.9%	20.4%
New Jersey	913.37	27	-8.9%	19.0%
Michigan	904.01	28	-9.9%	17.8%
Utah	875.21	29	-12.7%	14.0%
Ohio	874.22	30	-12.8%	13.9%
Missouri	866.70	31	-13.6%	12.9%
Alabama	861.52	32	-14.1%	12.2%
Wisconsin	808.10	33	-19.4%	5.3%
North Carolina	802.31	34	-20.0%	4.5%
Rhode Island	801.80	35	-20.1%	4.5%
Maine	801.16	36	-20.1%	4.4%
Pennsylvania	769.44	37	-23.3%	0.2%
Idaho	767.53	38	-23.5%	0.0%
Massachusetts	764.32	39	-23.8%	-0.4%
Illinois	748.92	40	-25.3%	-2.4%
South Carolina	698.63	41	-30.3%	-9.0%
Kentucky	696.90	42	-30.5%	-9.2%
Maryland	692.72	43	-30.9%	-9.7%
West Virginia	687.96	44	-31.4%	-10.4%
Vermont	561.51	45	-44.0%	-26.8%
Virginia	556.57	46	-44.5%	-27.5%
Alaska	284.80	47	-71.6%	-62.9%
Oregon	0.00	48	-100.0%	-100.0%
New Hampshire	0.00	49	-100.0%	-100.0%
Montana	0.00	50	-100.0%	-100.0%
Delaware	0.00	51	-100.0%	-100.0%

CHART I: FY 2012 PER CAPITA INDIVIDUAL INCOME TAXES

12/22/14

State	Per Capita Individual Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	979.17			
New York	2426.03	1	147.8%	219.0%
Dist. of Col.	2353.38	2	140.3%	209.5%
Connecticut	2052.25	3	109.6%	169.9%
Maryland	1950.35	4	99.2%	156.5%
Massachusetts	1798.99	5	83.7%	136.6%
Oregon	1493.92	6	52.6%	96.5%
Minnesota	1484.87	7	51.6%	95.3%
California	1448.02	8	47.9%	90.4%
Delaware	1361.53	9	39.0%	79.0%
New Jersey	1254.93	10	28.2%	65.0%
Virginia	1247.91	11	27.4%	64.1%
Illinois	1205.48	12	23.1%	58.5%
Wisconsin	1181.30	13	20.6%	55.3%
Ohio	1162.35	14	18.7%	52.9%
Pennsylvania	1121.26	15	14.5%	47.5%
Hawaii	1108.38	16	13.2%	45.8%
Maine	1085.38	17	10.8%	42.7%
North Carolina	1065.18	18	8.8%	40.1%
Kentucky	1058.88	19	8.1%	39.2%
Rhode Island	1029.04	20	5.1%	35.3%
Iowa	1016.78	21	3.8%	33.7%
Kansas	1002.84	22	2.4%	31.9%
Nebraska	990.83	23	1.2%	30.3%
Vermont	956.06	24	-2.4%	25.7%
West Virginia	945.64	25	-3.4%	24.4%
Colorado	939.53	26	-4.0%	23.6%
Indiana	932.66	27	-4.7%	22.6%
Missouri	905.11	28	-7.6%	19.0%
Montana	895.26	29	-8.6%	17.7%
Utah	863.96	30	-11.8%	13.6%
Georgia	821.16	31	-16.1%	8.0%
Arkansas	814.25	32	-16.8%	7.1%
Idaho	760.43	33	-22.3%	0.0%
Michigan	743.40	34	-24.1%	-2.2%
Oklahoma	727.08	35	-25.7%	-4.4%
South Carolina	655.63	36	-33.0%	-13.8%
Alabama	647.30	37	-33.9%	-14.9%
North Dakota	616.71	38	-37.0%	-18.9%
New Mexico	552.17	39	-43.6%	-27.4%
Louisiana	537.71	40	-45.1%	-29.3%
Mississippi	502.69	41	-48.7%	-33.9%
Arizona	472.27	42	-51.8%	-37.9%
New Hampshire	61.71	43	-93.7%	-91.9%
Tennessee	28.23	44	-97.1%	-96.3%
Wyoming	0.00	45	-100.0%	-100.0%
Washington	0.00	46	-100.0%	-100.0%
Texas	0.00	47	-100.0%	-100.0%
South Dakota	0.00	48	-100.0%	-100.0%
Nevada	0.00	49	-100.0%	-100.0%
Florida	0.00	50	-100.0%	-100.0%
Alaska	0.00	51	-100.0%	-100.0%

CHART J: FY 2012 PER CAPITA CORPORATE INCOME TAXES

12/22/14

State	Per Capita Corporate Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	156.21			
Alaska	908.03	1	481.3%	668.3%
Dist. of Col.	735.52	2	370.8%	522.3%
New York	537.56	3	244.1%	354.8%
New Hampshire	394.45	4	152.5%	233.7%
North Dakota	307.44	5	96.8%	160.1%
Massachusetts	301.23	6	92.8%	154.9%
Delaware	291.61	7	86.7%	146.7%
Illinois	271.56	8	73.8%	129.8%
New Jersey	217.54	9	39.3%	84.1%
California	209.18	10	33.9%	77.0%
Minnesota	198.16	11	26.9%	67.7%
Tennessee	189.92	12	21.6%	60.7%
Connecticut	175.09	13	12.1%	48.1%
Maine	174.72	14	11.8%	47.8%
Pennsylvania	167.94	15	7.5%	42.1%
Wisconsin	163.17	16	4.5%	38.1%
Kentucky	157.44	17	0.8%	33.2%
Vermont	154.29	18	-1.2%	30.5%
Maryland	149.60	19	-4.2%	26.6%
Iowa	138.46	20	-11.4%	17.1%
Arkansas	136.99	21	-12.3%	15.9%
New Mexico	134.89	22	-13.6%	14.1%
Mississippi	132.49	23	-15.2%	12.1%
Montana	131.64	24	-15.7%	11.4%
Nebraska	126.28	25	-19.2%	6.8%
North Carolina	125.16	26	-19.9%	5.9%
Oregon	124.46	27	-20.3%	5.3%
Indiana	121.53	28	-22.2%	2.8%
Idaho	118.19	29	-24.3%	0.0%
Rhode Island	117.26	30	-24.9%	-0.8%
Oklahoma	116.89	31	-25.2%	-1.1%
Kansas	110.06	32	-29.5%	-6.9%
Florida	103.70	33	-33.6%	-12.3%
West Virginia	103.62	34	-33.7%	-12.3%
Virginia	102.46	35	-34.4%	-13.3%
Arizona	98.88	36	-36.7%	-16.3%
Colorado	94.85	37	-39.3%	-19.7%
Utah	90.57	38	-42.0%	-23.4%
Alabama	85.78	39	-45.1%	-27.4%
Michigan	81.36	40	-47.9%	-31.2%
South Dakota	71.74	41	-54.1%	-39.3%
Louisiana	63.10	42	-59.6%	-46.6%
Missouri	62.74	43	-59.8%	-46.9%
Georgia	59.57	44	-61.9%	-49.6%
Hawaii	57.73	45	-63.0%	-51.2%
South Carolina	53.54	46	-65.7%	-54.7%
Ohio	30.41	47	-80.5%	-74.3%
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 2012 PER CAPITA COMBINED CORP. & IND.
INCOME TAXES**

12/22/14

State	Per Capita Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	1135.38			
Dist. of Col.	3088.90	1	172.1%	251.6%
New York	2963.60	2	161.0%	237.3%
Connecticut	2227.34	3	96.2%	153.5%
Massachusetts	2100.22	4	85.0%	139.0%
Maryland	2099.95	5	85.0%	139.0%
Minnesota	1683.03	6	48.2%	91.6%
California	1657.20	7	46.0%	88.6%
Delaware	1653.14	8	45.6%	88.2%
Oregon	1618.38	9	42.5%	84.2%
Illinois	1477.04	10	30.1%	68.1%
New Jersey	1472.48	11	29.7%	67.6%
Virginia	1350.37	12	18.9%	53.7%
Wisconsin	1344.47	13	18.4%	53.0%
Pennsylvania	1289.20	14	13.5%	46.7%
Maine	1260.10	15	11.0%	43.4%
Kentucky	1216.31	16	7.1%	38.4%
Ohio	1192.76	17	5.1%	35.8%
North Carolina	1190.34	18	4.8%	35.5%
Hawaii	1166.11	19	2.7%	32.7%
Iowa	1155.24	20	1.7%	31.5%
Rhode Island	1146.30	21	1.0%	30.5%
Nebraska	1117.12	22	-1.6%	27.1%
Kansas	1112.90	23	-2.0%	26.7%
Vermont	1110.35	24	-2.2%	26.4%
Indiana	1054.18	25	-7.2%	20.0%
West Virginia	1049.26	26	-7.6%	19.4%
Colorado	1034.38	27	-8.9%	17.7%
Montana	1026.90	28	-9.6%	16.9%
Missouri	967.84	29	-14.8%	10.2%
Utah	954.53	30	-15.9%	8.6%
Arkansas	951.24	31	-16.2%	8.3%
North Dakota	924.15	32	-18.6%	5.2%
Alaska	908.03	33	-20.0%	3.3%
Georgia	880.73	34	-22.4%	0.2%
Idaho	878.62	35	-22.6%	0.0%
Oklahoma	843.97	36	-25.7%	-3.9%
Michigan	824.76	37	-27.4%	-6.1%
Alabama	733.08	38	-35.4%	-16.6%
South Carolina	709.18	39	-37.5%	-19.3%
New Mexico	687.06	40	-39.5%	-21.8%
Mississippi	635.18	41	-44.1%	-27.7%
Louisiana	600.81	42	-47.1%	-31.6%
Arizona	571.15	43	-49.7%	-35.0%
New Hampshire	456.16	44	-59.8%	-48.1%
Tennessee	218.15	45	-80.8%	-75.2%
Florida	103.70	46	-90.9%	-88.2%
South Dakota	71.74	47	-93.7%	-91.8%
Wyoming	0.00	48	-100.0%	-100.0%
Washington	0.00	49	-100.0%	-100.0%
Texas	0.00	50	-100.0%	-100.0%
Nevada	0.00	51	-100.0%	-100.0%

CHART L: FY 2012 PER CAPITA MOTOR VEHICLES TAXES

12/22/14

State	Per Capita Motor Vehicle Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	209.74			
North Dakota	443.03	1	111.2%	89.4%
Hawaii	370.58	2	76.7%	58.4%
Montana	359.13	3	71.2%	53.6%
Iowa	318.95	4	52.1%	36.4%
Oklahoma	292.84	5	39.6%	25.2%
Minnesota	276.15	6	31.7%	18.1%
Vermont	275.58	7	31.4%	17.8%
Nebraska	275.06	8	31.1%	17.6%
Oregon	266.22	9	26.9%	13.8%
Wyoming	258.30	10	23.2%	10.4%
Maine	256.88	11	22.5%	9.8%
South Dakota	255.33	12	21.7%	9.2%
North Carolina	255.31	13	21.7%	9.2%
Wisconsin	253.16	14	20.7%	8.2%
Washington	244.31	15	16.5%	4.5%
Illinois	242.64	16	15.7%	3.7%
California	239.67	17	14.3%	2.5%
Idaho	233.89	18	11.5%	0.0%
Kentucky	233.36	19	11.3%	-0.2%
Florida	229.12	20	9.2%	-2.0%
Pennsylvania	228.11	21	8.8%	-2.5%
Kansas	222.02	22	5.9%	-5.1%
Colorado	220.70	23	5.2%	-5.6%
Ohio	216.75	24	3.3%	-7.3%
Arkansas	210.59	25	0.4%	-10.0%
West Virginia	210.29	26	0.3%	-10.1%
Texas	204.11	27	-2.7%	-12.7%
Maryland	200.07	28	-4.6%	-14.5%
Tennessee	195.82	29	-6.6%	-16.3%
Nevada	195.56	30	-6.8%	-16.4%
Connecticut	191.02	31	-8.9%	-18.3%
Michigan	188.54	32	-10.1%	-19.4%
Mississippi	187.11	33	-10.8%	-20.0%
Utah	185.78	34	-11.4%	-20.6%
Indiana	183.59	35	-12.5%	-21.5%
Virginia	180.14	36	-14.1%	-23.0%
New Hampshire	179.97	37	-14.2%	-23.1%
Delaware	177.21	38	-15.5%	-24.2%
Alabama	176.10	39	-16.0%	-24.7%
Rhode Island	166.83	40	-20.5%	-28.7%
New Mexico	165.39	41	-21.1%	-29.3%
Missouri	165.08	42	-21.3%	-29.4%
Arizona	164.97	43	-21.3%	-29.5%
New York	161.92	44	-22.8%	-30.8%
Massachusetts	156.28	45	-25.5%	-33.2%
Alaska	155.34	46	-25.9%	-33.6%
South Carolina	155.00	47	-26.1%	-33.7%
Louisiana	154.38	48	-26.4%	-34.0%
Georgia	133.89	49	-36.2%	-42.8%
New Jersey	129.16	50	-38.4%	-44.8%
Dist. of Col.	86.83	51	-58.6%	-62.9%

CHART M: FY 2012 OVERALL TAX BURDEN

Tax per \$1000 Total Personal Income

12/22/14

State	Overall Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	100.06			
Alaska	237.83	1	137.7%	174.7%
North Dakota	167.80	2	67.7%	93.8%
New York	143.27	3	43.2%	65.5%
Wyoming	127.11	4	27.0%	46.8%
Dist. of Col.	123.34	5	23.3%	42.4%
Hawaii	119.59	6	19.5%	38.1%
Maine	115.89	7	15.8%	33.8%
Vermont	115.59	8	15.5%	33.5%
Connecticut	115.40	9	15.3%	33.3%
Illinois	112.28	10	12.2%	29.7%
New Jersey	110.55	11	10.5%	27.7%
Minnesota	110.30	12	10.2%	27.4%
Wisconsin	108.97	13	8.9%	25.9%
West Virginia	108.23	14	8.2%	25.0%
Rhode Island	107.62	15	7.6%	24.3%
Delaware	103.91	16	3.8%	20.0%
California	101.74	17	1.7%	17.5%
New Mexico	101.24	18	1.2%	16.9%
Ohio	100.75	19	0.7%	16.4%
Iowa	100.21	20	0.2%	15.7%
Kansas	99.93	21	-0.1%	15.4%
Indiana	98.32	22	-1.7%	13.5%
Nevada	98.29	23	-1.8%	13.5%
Massachusetts	98.29	24	-1.8%	13.5%
Pennsylvania	98.04	25	-2.0%	13.2%
Mississippi	97.24	26	-2.8%	12.3%
Arkansas	96.74	27	-3.3%	11.7%
Oregon	96.52	28	-3.5%	11.5%
Kentucky	95.71	29	-4.4%	10.5%
Maryland	95.66	30	-4.4%	10.5%
Nebraska	95.38	31	-4.7%	10.1%
Michigan	95.02	32	-5.0%	9.7%
Utah	93.27	33	-6.8%	7.7%
Arizona	92.50	34	-7.6%	6.8%
Montana	92.02	35	-8.0%	6.3%
North Carolina	91.70	36	-8.4%	5.9%
Washington	90.72	37	-9.3%	4.8%
Louisiana	90.70	38	-9.4%	4.8%
Colorado	88.15	39	-11.9%	1.8%
Georgia	87.52	40	-12.5%	1.1%
Texas	86.67	41	-13.4%	0.1%
Idaho	86.59	42	-13.5%	0.0%
South Carolina	85.44	43	-14.6%	-1.3%
Missouri	84.84	44	-15.2%	-2.0%
Oklahoma	84.06	45	-16.0%	-2.9%
Virginia	83.19	46	-16.9%	-3.9%
Alabama	82.10	47	-18.0%	-5.2%
Florida	81.49	48	-18.6%	-5.9%
New Hampshire	79.67	49	-20.4%	-8.0%
Tennessee	79.35	50	-20.7%	-8.4%
South Dakota	76.00	51	-24.0%	-12.2%

CHART N: FY 2012 PER CAPITA OVERALL TAXES

12/22/14

State	Per Capita Overall Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	4,422.65			
Alaska	11,869.08	1	168.4%	290.1%
North Dakota	9,448.63	2	113.6%	210.5%
Dist. of Col.	9,367.74	3	111.8%	207.9%
New York	7,750.92	4	75.3%	154.7%
Connecticut	6,950.07	5	57.1%	128.4%
Wyoming	6,669.48	6	50.8%	119.2%
New Jersey	6,072.62	7	37.3%	99.6%
Massachusetts	5,574.14	8	26.0%	83.2%
Hawaii	5,331.19	9	20.5%	75.2%
Minnesota	5,225.53	10	18.2%	71.7%
Illinois	5,165.86	11	16.8%	69.8%
Vermont	5,136.93	12	16.2%	68.8%
Maryland	5,132.94	13	16.1%	68.7%
Rhode Island	4,978.40	14	12.6%	63.6%
California	4,833.17	15	9.3%	58.8%
Wisconsin	4,628.57	16	4.7%	52.1%
Maine	4,619.85	17	4.5%	51.8%
Delaware	4,575.29	18	3.5%	50.4%
Pennsylvania	4,468.21	19	1.0%	46.8%
Iowa	4,410.83	20	-0.3%	45.0%
Nebraska	4,379.15	21	-1.0%	43.9%
Kansas	4,334.80	22	-2.0%	42.5%
Washington	4,268.67	23	-3.5%	40.3%
Colorado	4,082.66	24	-7.7%	34.2%
Ohio	4,053.34	25	-8.4%	33.2%
Virginia	4,052.56	26	-8.4%	33.2%
New Hampshire	3,988.20	27	-9.8%	31.1%
Nevada	3,855.82	28	-12.8%	26.7%
West Virginia	3,803.42	29	-14.0%	25.0%
Oregon	3,789.16	30	-14.3%	24.5%
Texas	3,750.36	31	-15.2%	23.2%
Indiana	3,749.58	32	-15.2%	23.2%
Louisiana	3,684.04	33	-16.7%	21.1%
Michigan	3,666.16	34	-17.1%	20.5%
New Mexico	3,625.04	35	-18.0%	19.1%
Montana	3,601.93	36	-18.6%	18.4%
North Carolina	3,534.07	37	-20.1%	16.1%
Arkansas	3,523.48	38	-20.3%	15.8%
Oklahoma	3,479.89	39	-21.3%	14.4%
South Dakota	3,471.30	40	-21.5%	14.1%
Kentucky	3,431.72	41	-22.4%	12.8%
Missouri	3,387.94	42	-23.4%	11.3%
Arizona	3,387.59	43	-23.4%	11.3%
Utah	3,347.50	44	-24.3%	10.0%
Florida	3,344.29	45	-24.4%	9.9%
Georgia	3,258.25	46	-26.3%	7.1%
Mississippi	3,252.26	47	-26.5%	6.9%
Tennessee	3,094.93	48	-30.0%	1.7%
Idaho	3,042.90	49	-31.2%	0.0%
South Carolina	3,020.09	50	-31.7%	-0.7%
Alabama	2,950.74	51	-33.3%	-3.0%

CHART O: FY 2012 PER CAPITA INCOME

12/22/14

State	Per Capita Income (\$)	Rank Based on Income	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	44,200			
Dist. of Col.	75,950	1	71.8%	116.1%
Connecticut	60,223	2	36.3%	71.4%
Massachusetts	56,713	3	28.3%	61.4%
North Dakota	56,310	4	27.4%	60.2%
New Jersey	54,932	5	24.3%	56.3%
New York	54,099	6	22.4%	53.9%
Maryland	53,659	7	21.4%	52.7%
Wyoming	52,469	8	18.7%	49.3%
New Hampshire	50,056	9	13.3%	42.4%
Alaska	49,906	10	12.9%	42.0%
Virginia	48,715	11	10.2%	38.6%
California	47,505	12	7.5%	35.2%
Minnesota	47,377	13	7.2%	34.8%
Washington	47,055	14	6.5%	33.9%
Colorado	46,315	15	4.8%	31.8%
Rhode Island	46,257	16	4.7%	31.6%
Illinois	46,009	17	4.1%	30.9%
Nebraska	45,914	18	3.9%	30.7%
South Dakota	45,676	19	3.3%	30.0%
Pennsylvania	45,577	20	3.1%	29.7%
Hawaii	44,578	21	0.9%	26.9%
Vermont	44,443	22	0.5%	26.5%
Delaware	44,031	23	-0.4%	25.3%
Iowa	44,014	24	-0.4%	25.2%
Kansas	43,380	25	-1.9%	23.4%
Texas	43,271	26	-2.1%	23.1%
Wisconsin	42,475	27	-3.9%	20.9%
Oklahoma	41,399	28	-6.3%	17.8%
Florida	41,041	29	-7.1%	16.8%
Louisiana	40,617	30	-8.1%	15.6%
Ohio	40,230	31	-9.0%	14.5%
Missouri	39,933	32	-9.7%	13.6%
Maine	39,863	33	-9.8%	13.4%
Oregon	39,258	34	-11.2%	11.7%
Nevada	39,229	35	-11.2%	11.6%
Montana	39,142	36	-11.4%	11.4%
Tennessee	39,002	37	-11.8%	11.0%
Michigan	38,585	38	-12.7%	9.8%
North Carolina	38,538	39	-12.8%	9.7%
Indiana	38,136	40	-13.7%	8.5%
Georgia	37,229	41	-15.8%	5.9%
Arizona	36,624	42	-17.1%	4.2%
Arkansas	36,423	43	-17.6%	3.6%
Alabama	35,942	44	-18.7%	2.3%
Utah	35,891	45	-18.8%	2.1%
Kentucky	35,857	46	-18.9%	2.0%
New Mexico	35,805	47	-19.0%	1.9%
South Carolina	35,347	48	-20.0%	0.6%
Idaho	35,142	49	-20.5%	0.0%
West Virginia	35,140	50	-20.5%	0.0%
Mississippi	33,446	51	-24.3%	-4.8%