

**STATE AND LOCAL TAX BURDEN ANALYSIS
EXECUTIVE SUMMARY
FY 2018 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 45th nationally (out of 51) and 10th regionally (out of the 11 western states).

	<u>RANK</u>		<u>RANK</u>
Property tax.....	41	39.0% below national average	10
Sales tax.....	33	18.5% below national average	8
Individual income.....	32	19.6% below national average	6
Corporate income...	<u>26</u>	<u>19.9% below national average</u>	<u>4</u>
Overall ranking.....	45	28.4% below national average	10

Because of relatively low income in Idaho, the state's overall tax burden relative to income is 37th nationally and 9th among the 11 western states.

Property tax.....	37	24.6% below national average	8	12.4% below western median
Sales tax.....	23	0.7% above national average	6	equal to the western median
Individual income.....	25	0.6% below national average	5	5.0% above western median
Corporate income.....	<u>18</u>	<u>1.0% below national average</u>	<u>4</u>	<u>56.3% above western median</u>
Overall ranking.....	37	11.5% below national average	9	2.7% below western median

Between FY 2017 and FY 2018, Idaho overall relative tax burden rankings showed little change with the exception of corporate income tax, which showed decreases both nationally and in comparison to regional trends. The rate of increase of Idaho state and local tax collections exceeded the national average in corporate income tax and sales tax. Regardless, 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	\$ 89.57	\$3,852
National average total tax burden	\$101.26	\$5,384
Western median total tax burden	\$ 92.10	\$4,687

Because per capita income in Idaho is 19.1 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.

While the tax burden study amounts derived from overall or specific tax types relative to the same taxes in other states, the study does not reflect whether taxes in Idaho are higher or lower for selected segments of our economy. This means that it is improper to use this study to draw conclusions regarding the incidence of any tax, such as whether the tax falls more on high or low income taxpayers or small vs. large businesses.

Idaho's major taxes continue to show balance with little change in this regard for the last several years. In FY 2018, property taxes raised 26.5% of tax revenue, while income taxes accounted for 30.8% (individual for 27.2% and corporate income tax for 3.6%), and sales tax accounted for 26.6% of state and local tax revenue.

**COMPARATIVE TAX POTENTIAL:
Tax Burden in Idaho and the United States
Fiscal Year 2018**

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Acknowledgement:

Population information is from U.S. Census Bureau state estimates – see: <https://www.census.gov/data/tables/time-series/demo/popest/2010s-state-total.html>.

Tax revenue information is available from the U.S. Census Bureau, at <https://www.census.gov/data/datasets/2018/econ/local/public-use-datasets.html>

although information supplied for this report may vary slightly from Census 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 2018
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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 2018

IDAHO TAX REVENUE SYSTEM - SUMMARY:

In terms of the amount of revenue collected in comparison to income and population, Idaho state and local tax collections tend to indicate low overall taxes, with 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 utilizing 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 45th highest nationally and 10th highest in the 11 western states. Idaho continues to have low per capita income (19.1% below the U.S. average, with a rank of 44th nationally out of 51 states and the District of Columbia and 10th out of the 11 western states), and this raises our tax burden relative to income to 37th nationally, and 9th in the western states. This year's overall per capita tax burden decreased by 1 rank, while our income based tax burden ranking decreased by 2 ranks in comparison to the FY 2017 rankings.

The Idaho tax system has tended over the long run to rely less on property tax and sales tax, and more on motor vehicle taxes and income taxes in comparison to both regional and national practices. Looking at the western region, this pattern continues; however, on a national basis, for the past three years, sales and income taxes are similar in terms of the tax burden being analyzed in this report. Property taxes continue to show low tax burden, both on a national and regional basis.

A comparison of FY 2017 and FY 2018 Idaho tax burden is summarized in Table 1 and described as follows for our major taxes:

- Idaho's individual income tax burden decreased slightly, with increases in individual income tax collections in Idaho similar to the U.S. average (see Table 1). Relative to income, Idaho went from 14.1% over the U.S. average in FY 2008 to 3.8% below the U.S. average in FY 2016, before rising to 2% over the U.S. average in FY 2017 and then dropping back to 0.6% below the U.S. average in FY 2018. For the individual income tax, Idaho's income-based ranking had dropped from 19th highest in 2008 to 31st highest in 2013, and rose to 25th in FY 2017, staying there in FY 2018. Our population based ranking followed the same pattern of significant decreases from 23rd in FY 2007 to 35th in FY 2013, rebounding to 31st in FY 2015 and FY 2017, before dropping slightly to 32nd in FY 2018.
- Corporate income tax burden is highly volatile due mostly to variations in corporate taxable income. On an income basis, corporate income tax collections rose faster than the U.S. average and relative tax burden rose slightly, but remains near the U.S. average in FY 2018.
- Property tax burdens in Idaho decreased slightly and remain well below U.S. and western states averages. Relative to income, these taxes are now 24.6% below the U.S. average, down from 21.5% below the U.S. average in FY 2017. The per capita property tax burden also decreased slightly and is now 39% below the U.S. average. Our ranking relative to income remained at 27th, while our per capita ranking fell from 39th to 41st.
- Idaho's sales tax burden relative to income continued to increase in FY 2018 and is now 0.7% above the U.S. average. Per capita sales tax burden increased slightly as well, but remains 18.5% below the U.S. average. Both of these measures remain low but are at their highest since FY 2009.

- Idaho's motor vehicle tax (fuel taxes and motor vehicle licenses and registration fees) burden relative to income decreased slightly but is still 63.4% over the U.S. average in FY 2018. This compares to 73.4% over the U.S. average in FY 2017, which was the high point in terms of relative burden for this tax since FY 2000. Tax collections in this area increased at less than half the rate experienced nationally. 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 5.9% in FY 2018. This was slightly less than the 6.8% increase in nationwide state and local tax collections over the same period. Our overall tax burden decreased slightly from FY 2017 to FY 2018 as well and remains low nationally.

Idaho's major taxes traditionally have been balanced. In FY 2018, property taxes raised 26.5% of overall tax revenue, while income taxes accounted for 30.8% (individual for 27.2% and corporate income tax for 3.6%), and sales tax accounted for 26.6% of our state and local 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 sales tax among western states using the tax. This pattern began to change in FY 2007. In FY 2018, our rank relative to income increased to 6th of these 9 western states, with Washington, Utah, and California showing lower sales tax ranks when compared to income.

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 2017 - FY 2018

Tax Type	Idaho - FY 2017/2018 Percent Change	U.S. - FY 2017/2018 Percent Change
Property	2.3%	4.0%
Sales	8.5%	5.7%
Individual Income	10.6%	10.9%
Corporate Income	11.2%	6.2%
Motor Vehicle	3.1%	6.9%
Overall	5.9%	6.8%

METHODOLOGY AND LIMITATIONS:

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. The tax potential 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 over-utilizing 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 tax effort, which is expressed as an index in relation to 100%, the point at which no over or under-utilization is indicated.

While the tax burden study amounts are derived from overall or specific tax types relative to the same taxes in other states, the study does not reflect whether taxes in Idaho are higher or lower for selected segments of our economy. This means that it is improper to use this study to draw conclusions regarding the incidence of any tax, such as whether the tax is high or low with respect to, or falls more heavily on, high or low income taxpayers or small vs. large businesses.

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

NATIONAL CONDITIONS:

Total nationwide state and local taxes for fiscal year 2018 were \$1,761.4 billion, up 6.8% since FY 2017. This was more than last year's 3.1% increase. Total personal income increased 5.7% to \$17,395 billion. The national average state and local tax rate increased slightly from 10.03% in FY 2017 to 10.13% of income in FY 2018.

In 2018, total U.S. population increased by 0.6% to 327,167,000. The average overall per capita tax increased 6.1% to \$5,384.

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 or agricultural property. In general, however, states that typically over-utilize most or all taxes tend to be the ones with high tax burdens, especially relative to income. In FY 2018 the greatest overall tax overutilization relative to income and to other states, was found in New York (\$58.4 billion), while the greatest amounts of underutilization were \$22.4 billion in Florida and \$15.4 billion in Texas. Patterns for New York, Texas, and Florida have become ingrained over time.

Significant rank changes are shown in Table 2. Chart numbers referenced are those found in the Appendix.

Table 2: Significant changes in relative tax burden rankings – FY 2017 – FY 2018

Tax Type Chart Number	Basis	State	Change in Rank
Sales Tax Chart II	Personal income	Utah	-10
Sales Tax Chart IX	Per Capita	Wyoming	+10
Individual income tax Chart III	Personal income	Kansas	+10
Corporate income tax Chart IV; Chart XI	Personal income / Per Capita	Alaska	+26 / +23
Corporate income tax Chart IV; Chart XI	Personal income / Per Capita	Indiana	-16 / -18
Corporate income tax Chart IV; Chart XI	Personal income / Per Capita	North Dakota	+11 / +14
Corporate income tax Chart XI	Per Capita	Montana	+12
Corporate income tax Chart IV	Personal income	Vermont	+11
Motor Fuels and license tax Chart VI ; Chart XIII	Personal income / Per Capita	Indiana	+23 / +22
Motor Fuels and license tax Chart XIII	Per Capita	California	+11
Motor Fuels and license tax Chart VI	Personal income	Michigan	+11
Motor Fuels and license tax Chart VI	Personal income	Tennessee	+10
Overall Chart VII	Personal income	Delaware / Kansas	+11

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. Large ranking changes can also indicate data continuity problems, reporting errors, and short-term economic or tax policy changes. 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 as well (see: Idaho Tax Revenue System - Summary).

PRIOR REPORTS:

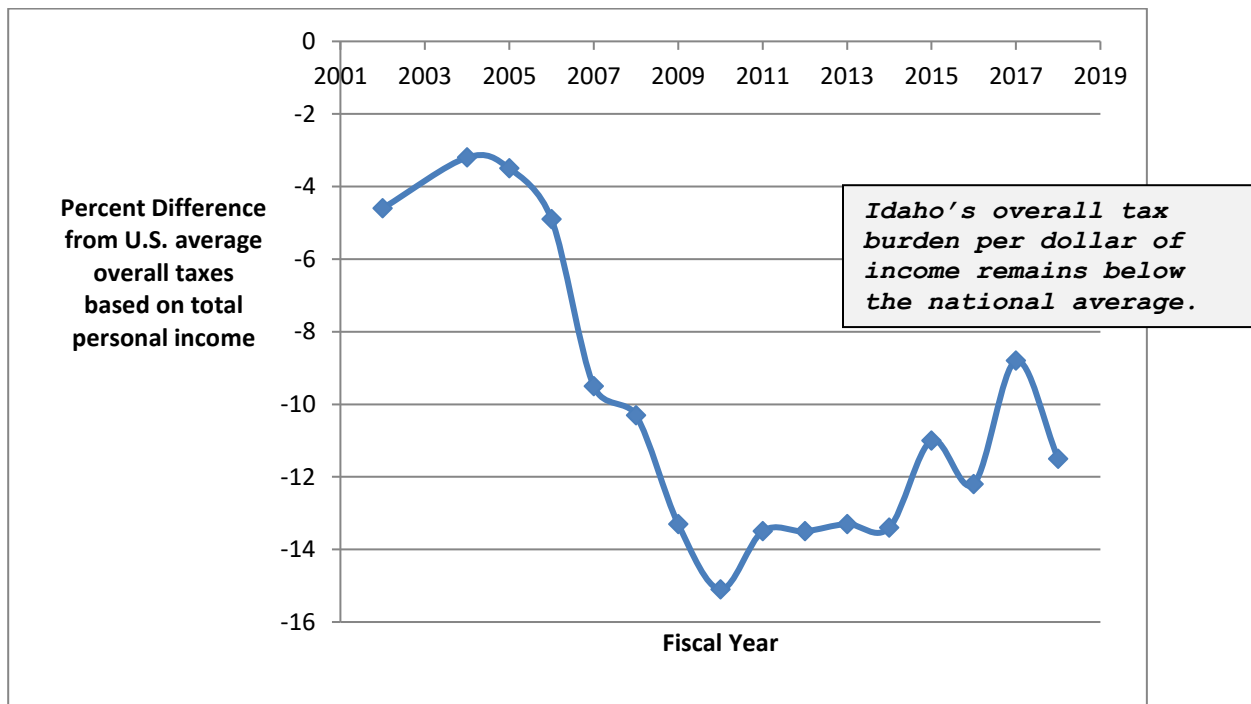
For longitudinal analysis, all of the tax information presented in this study has been analyzed under the same methodology since the fiscal year 1984 study was prepared. Prior to that time, corporate and individual income taxes were combined, but identical methodology has been employed back to FY 1980. Additional reports which contained less per capita information date back to FY 1977. Reports beginning with FY 2004 can be found on the tax commission's website at: <https://tax.idaho.gov/search-reports.cfm?ch=EPB00074>.

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, and especially since Fiscal Year 2006, 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 FY 1977) was reached in FY 2010, followed by a slight increase in FY 2011. After three relatively level years, there was an increase in FY 2015 followed by a decrease in FY 2016. FY 2017 state and local tax burdens compared to income showed an increase to levels slightly over those noted in FY 2007, but then declined in FY 2018.

Our income based relative overall ranking decreased slightly from 35th in FY 2017 to 37th in FY 2018. Idaho's per capita overall ranking decreased from 44th in FY 2017 to 45th in FY 2018.



In FY 2018, Idaho underutilized all taxes by \$882.1 million using income as a basis for comparison. The FY 2018 amount of underutilization is the greatest since this analysis was first conducted in FY 1977 and shows our relative taxes as being well below the amount that would be raised using the U.S. average rates in comparison to income.

The overall tax burden in Idaho in FY 2018 decreased from \$91.46 in FY 2017 to \$89.57 in FY 2018 per \$1,000 of income. Overall taxes increased 5.9% during this period and total personal income increased 8.2% over the same period. Our per capita taxes increased 3.8%, to \$3,852 for each person. National average taxes in FY 2018 were \$101.26 per \$1,000 of income (1.0% higher than in FY 2017) or \$5,384 for each person. Table 3 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 based either on total personal income or population for a particular tax or overall.

Table 3: FY 2018 Idaho taxes in comparison to U.S. averages

Type of Tax	Based on Income		Based on Population	
	Tax Effort %	Rank*	Tax Effort %	Rank*
Property	75.4	37	61.0	41
Sales	100.7	23	81.5	33
Individual Income	99.4	25	80.4	32
Corporate Income	99.0	18	80.1	26
Motor Vehicle	163.4	5	132.2	9
Overall	88.5	37	71.6	45

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

Between FY 2017 and FY 2018, per capita income in Idaho increased 6.0%, while the national average per capita income increased 5.1%. Idaho per capita income remains low, but rose slightly in relative terms to 19.1% below the U.S. average, with a corresponding rise in our national rank from 45th to 44th.

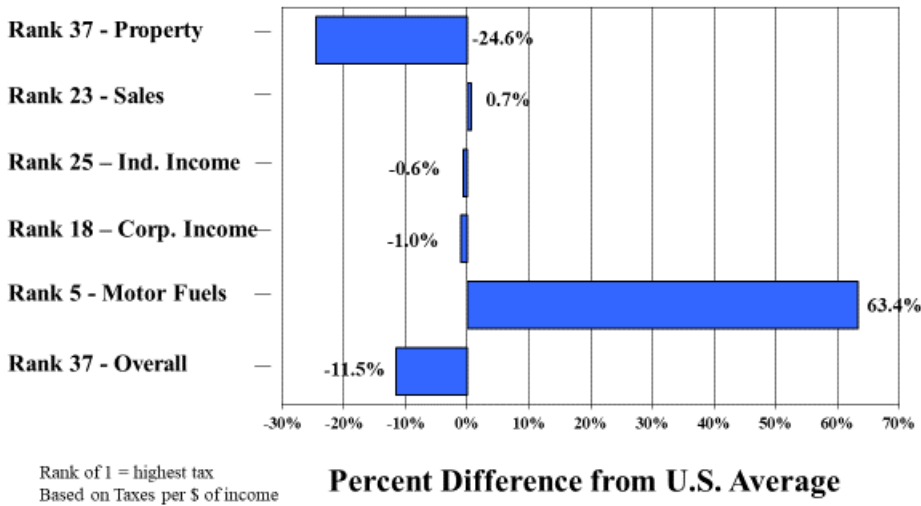
Table 4 compares Idaho's tax and income ranks for the most recent five years and shows how many states utilize each tax (the District of Columbia is considered a "state" for the purposes of this chart and all rankings in this report).

Table 4: Relative income and tax ranks for Idaho since FY 2014

Type of Tax	Number of States	Income Basis for Rank					Population Basis for Rank				
		FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Property	51	36	35	38	37	37	41	40	42	39	41
Sales	47	25	25	25	26	23	36	37	34	35	33
Individual Income	44	30	27	30	25	25	34	33	33	31	32
Corporate Income	47	25	22	24	19	18	29	29	29	26	26
Motor Vehicle	51	9	7	3	2	5	19	18	7	8	9
Overall	51	41	37	38	35	37	48	48	46	44	45
Per Capita Income	51	48	49	44	45	44	XX	XX	XX	XX	XX

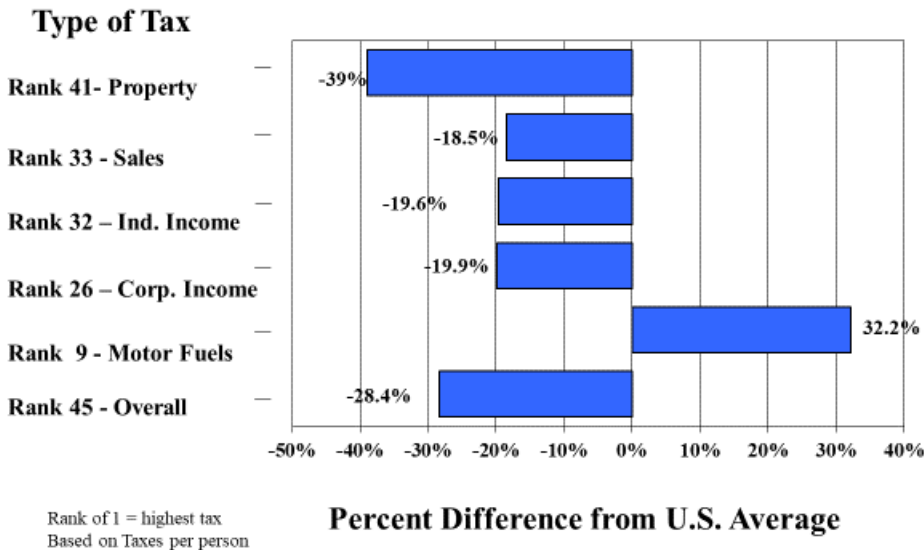
Graphically, Idaho's income-based relative tax burden can be viewed as follows:

FY 2018 Taxes Idaho vs. U.S. Type of Tax



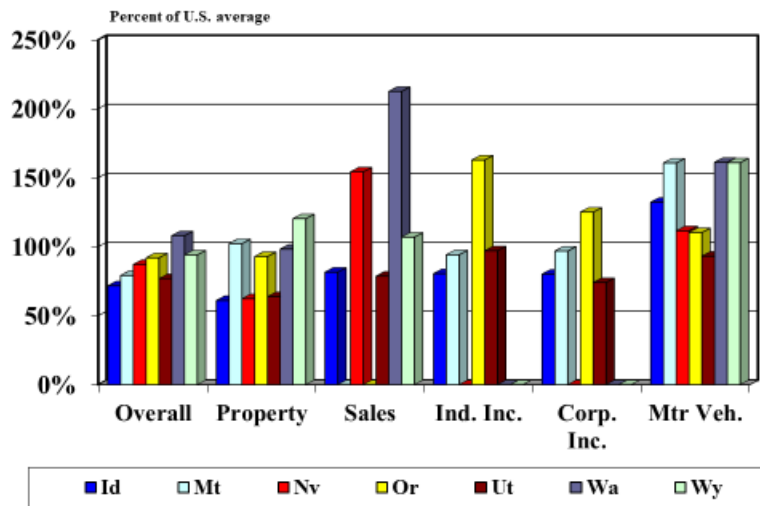
On a per capita (population) basis, our relative tax burden can be viewed using the following chart:

FY 2018 Taxes Idaho vs. U.S.



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

Fiscal Year 2018 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 2018 (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	8 (37)	Nevada	43	Arizona	35	
		New Mexico	44	California	33	
		Utah	39	Colorado	28	
				Montana	14	
				Oregon	21	
				Washington	32	
				Wyoming	16	
Sales Tax	6 (23)	California	30	Arizona	7	Montana
		Utah	29	Colorado	20	Oregon
		Wyoming	28	Nevada	4	
				New Mexico	5	
				Washington	2	
Individual Income Tax	5 (25)	Arizona	41	California	4	Nevada
		Colorado	30	Montana	18	Washington
		New Mexico	40	Oregon	2	Wyoming
				Utah	13	
Corporate Income Tax	4 (18)	Arizona	44	California	6	Nevada
		Colorado	35	Montana	16	Washington
		New Mexico	45	Oregon	10	Wyoming
		Utah	27			
Motor Vehicle Tax	2 (5)	Arizona	42	Montana	2	
		California	35			
		Colorado	38			
		Nevada	17			
		New Mexico	22			
		Oregon	21			
		Utah	26			
		Washington	9			
		Wyoming	8			
All State & Local Taxes	9 (37)	Arizona	39	California	10	
		Wyoming	43	Colorado	32	
				Montana	34	
				Nevada	27	
				New Mexico	19	
				Oregon	24	
				Utah	33	
				Washington	29	

Population-Based Comparisons – FY 2018						
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	47	Arizona California Colorado Montana Nevada Oregon Utah Washington Wyoming	35 20 24 15 39 28 37 23 12	
Sales Tax	8 (33)	Utah	36	Arizona California Colorado Nevada New Mexico Washington Wyoming	9 18 15 4 11 2 16	Montana Oregon
Individual Income Tax	6 (32)	Arizona New Mexico	39 41	California Colorado Montana Oregon Utah	5 16 22 7 19	Nevada Washington Wyoming
Corporate Income Tax	4 (26)	Arizona Colorado New Mexico Utah	44 30 45 28	California Montana Oregon	5 17 13	Nevada Washington Wyoming
Motor Vehicle Tax	4 (9)	Arizona California Colorado Nevada New Mexico Oregon Utah	46 14 25 17 33 20 30	Montana Washington Wyoming	6 4 5	
All State & Local Taxes	10 (45)	Arizona	47	California Colorado Montana Nevada New Mexico Oregon Utah Washington Wyoming	8 20 34 28 38 26 36 13 23	

FY 2018 Effective Tax Rate as Percent of 2018 Total Personal Income							
Tax Category	Idaho	11 Western			Nationwide		
		High	Median	Low	High	Median	Low
Property Tax	2.37%	3.64%	2.71%	2.05%	5.59%	2.85%	1.43%
		MT	CA	NM	NH	MS	AL
Sales Tax	2.38%	4.46%	2.38%	0%	4.95%	2.36%	0%
		WA	ID	MT OR	HI	IA	DE MT NH OR
Individual Income Tax	2.43%	4.25%	2.32%	0%	5.04%	2.42%	0%
		OR	CO	NV WA WY	NY	GA	FL NV SD TX WA WY AK
Corporate Income Tax	0.32	0.51%	0.20%	0%	1.03%	0.28%	0%
		CA	CO	NV WA WY	DC	AL	NV TX WA WY
*Motor Vehicle Tax	0.75	0.84%	0.54%	0.36%	0.89%	0.50%	0.12%
		MT	OR	AZ	IA	UT	DC
Total State & Local Taxes	8.96%	10.98%	9.21%	8.63%	14.55%	9.97%	7.15%
		CA	CO	WY	NY	OH	TN

*Includes motor fuels.

Idaho's Fiscal Year 2018 Total Per Capita Taxes (\$)							
Tax Category	Idaho	11 Western			Nationwide		
		High	Median	Low	High	Median	Low
Property Tax	\$ 1,020	\$ 2,012	\$1,554	\$ 831	\$3,736	\$1,583	\$ 598
		WY	OR	NM	DC	PA	AL
Sales Tax	\$ 1,024	\$ 2,670	\$1,342	\$ 0	\$ 2,694	\$1,144	\$ 0
		WA	WY	MT OR	HI	IA	DE MT NH OR
Individual Income Tax	\$ 1,047	\$ 2,405	\$ 1,047	\$ 0	\$ 3,405	\$ 1,199	\$ 0
		CA	ID	NV WA WY	NY	ME	FL NV SD TX WA WY AK
Corporate Income Tax	\$ 137	\$ 316	\$ 116	\$ 0	\$ 818	\$ 137	\$ 0
		CA	CO	NV WA WY	DC	ID	NV TX WA WY
*Motor Vehicle Tax	\$ 323	\$ 394	\$ 272	\$ 154	\$ 430	\$ 241	\$ 94
		WA	NV	AZ	IA	OH	DC
Total State & Local Taxes	\$3,852	\$ 6,797	\$ 4,687	\$ 3,817	\$11,296	\$ 4,949	\$ 3,286
		CA	NV	AZ	DC	OR	TN

*Includes motor fuels.

APPENDIX

CHART I: FY 2018 PROPERTY TAX BURDEN - BASED ON TOTAL PERSONAL INCOME

2/22/21

State	Personal Income FY 2018 \$ Million	State & Local FY-18 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	17,395,349	547,038.5			3.14%		
Alabama	204,398	2,920.7	6,427.8	3,507.1	1.43%	45.4%	51
Alaska	43,347	1,613.7	1,363.2	(250.6)	3.72%	118.4%	12
Arizona	309,857	8,053.4	9,744.2	1,690.8	2.60%	82.6%	35
Arkansas	127,429	2,334.4	4,007.3	1,672.9	1.83%	58.3%	47
California	2,448,740	66,305.1	77,006.5	10,701.4	2.71%	86.1%	33
Colorado	323,942	9,197.3	10,187.1	989.9	2.84%	90.3%	28
Connecticut	261,572	11,095.1	8,225.8	(2,869.4)	4.24%	134.9%	8
Delaware	49,892	898.4	1,569.0	670.6	1.80%	57.3%	48
Dist. of Col.	56,027	2,624.1	1,761.9	(862.2)	4.68%	148.9%	5
Florida	1,051,532	29,263.8	33,068.0	3,804.1	2.78%	88.5%	30
Georgia	480,550	12,665.7	15,112.1	2,446.3	2.64%	83.8%	34
Hawaii	77,275	1,928.6	2,430.1	501.5	2.50%	79.4%	36
Idaho	75,452	1,789.7	2,372.8	583.0	2.37%	75.4%	37
Illinois	710,804	28,967.9	22,352.9	(6,614.9)	4.08%	129.6%	9
Indiana	309,197	6,918.2	9,723.4	2,805.2	2.24%	71.1%	41
Iowa	153,202	5,357.7	4,817.8	(539.9)	3.50%	111.2%	15
Kansas	145,470	4,672.2	4,574.7	(97.5)	3.21%	102.1%	18
Kentucky	185,474	3,771.3	5,832.7	2,061.4	2.03%	64.7%	45
Louisiana	210,168	4,164.9	6,609.2	2,444.3	1.98%	63.0%	46
Maine	63,824	3,011.7	2,007.1	(1,004.6)	4.72%	150.1%	4
Maryland	372,518	10,220.9	11,714.7	1,493.8	2.74%	87.2%	31
Massachusetts	482,758	17,657.2	15,181.5	(2,475.7)	3.66%	116.3%	13
Michigan	467,569	14,622.1	14,703.8	81.7	3.13%	99.4%	19
Minnesota	313,038	9,242.0	9,844.2	602.2	2.95%	93.9%	24
Mississippi	110,891	3,164.1	3,487.2	323.1	2.85%	90.7%	26
Missouri	282,484	6,568.5	8,883.4	2,314.9	2.33%	73.9%	40
Montana	49,882	1,814.9	1,568.7	(246.2)	3.64%	115.7%	14
Nebraska	99,375	3,869.9	3,125.1	(744.8)	3.89%	123.8%	11
Nevada	146,499	3,160.5	4,607.0	1,446.5	2.16%	68.6%	43
New Hampshire	81,424	4,550.8	2,560.6	(1,990.3)	5.59%	177.7%	1
New Jersey	590,465	30,015.9	18,568.6	(11,447.3)	5.08%	161.6%	3
New Mexico	84,981	1,741.7	2,672.4	930.7	2.05%	65.2%	44
New York	1,319,348	59,073.0	41,490.1	(17,582.9)	4.48%	142.4%	7
North Carolina	467,649	10,309.5	14,706.3	4,396.8	2.20%	70.1%	42
North Dakota	40,727	1,249.7	1,280.8	31.0	3.07%	97.6%	22
Ohio	557,102	15,836.1	17,519.4	1,683.3	2.84%	90.4%	27
Oklahoma	176,481	3,036.8	5,549.9	2,513.0	1.72%	54.7%	50
Oregon	208,761	6,510.3	6,565.0	54.7	3.12%	99.2%	21
Pennsylvania	698,945	20,275.2	21,980.0	1,704.8	2.90%	92.2%	25
Rhode Island	56,831	2,572.8	1,787.2	(785.6)	4.53%	144.0%	6
South Carolina	217,382	6,155.4	6,836.1	680.7	2.83%	90.0%	29
South Dakota	44,594	1,393.2	1,402.4	9.1	3.12%	99.4%	20
Tennessee	311,131	5,412.7	9,784.3	4,371.5	1.74%	55.3%	49
Texas	1,418,664	56,490.2	44,613.3	(11,876.9)	3.98%	126.6%	10
Utah	142,886	3,372.9	4,493.4	1,120.4	2.36%	75.1%	39
Vermont	32,847	1,709.7	1,033.0	(676.8)	5.21%	165.5%	2
Virginia	481,783	14,447.6	15,150.8	703.2	3.00%	95.4%	23
Washington	451,213	12,378.8	14,189.5	1,810.6	2.74%	87.2%	32
West Virginia	72,298	1,713.6	2,273.6	560.0	2.37%	75.4%	38
Wisconsin	292,777	9,756.0	9,207.1	(548.9)	3.33%	106.0%	17
Wyoming	33,896	1,162.2	1,066.0	(96.2)	3.43%	109.0%	16

CHART II: FY 2018 SALES TAX BURDEN - BASED ON TOTAL PERSONAL INCOME

02/22/21

State	Personal Income FY 2018 \$ Million	State & Local FY-18 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	17,395,349	411,011.8			2.36%		
Alabama	204,398	5,256.4	4,829.4	(426.9)	2.57%	108.8%	18
Alaska	43,347	245.9	1,024.2	778.3	0.57%	24.0%	47
Arizona	309,857	11,085.6	7,321.2	(3,764.4)	3.58%	151.4%	7
Arkansas	127,429	4,708.6	3,010.8	(1,697.7)	3.70%	156.4%	6
California	2,448,740	52,879.9	57,858.1	4,978.2	2.16%	91.4%	30
Colorado	323,942	7,954.9	7,654.0	(300.9)	2.46%	103.9%	20
Connecticut	261,572	4,530.5	6,180.3	1,649.8	1.73%	73.3%	41
Delaware	49,892	0.0	1,178.8	1,178.8	0.00%	0.0%	48
Dist. of Col.	56,027	1,493.1	1,323.8	(169.3)	2.66%	112.8%	16
Florida	1,051,532	32,167.2	24,845.3	(7,321.9)	3.06%	129.5%	12
Georgia	480,550	9,779.8	11,354.3	1,574.4	2.04%	86.1%	32
Hawaii	77,275	3,827.0	1,825.8	(2,001.1)	4.95%	209.6%	1
Idaho	75,452	1,795.9	1,782.7	(13.2)	2.38%	100.7%	23
Illinois	710,804	13,931.0	16,794.6	2,863.7	1.96%	82.9%	34
Indiana	309,197	7,795.1	7,305.6	(489.5)	2.52%	106.7%	19
Iowa	153,202	3,609.1	3,619.8	10.7	2.36%	99.7%	26
Kansas	145,470	4,470.3	3,437.1	(1,033.1)	3.07%	130.1%	11
Kentucky	185,474	3,600.6	4,382.3	781.7	1.94%	82.2%	36
Louisiana	210,168	8,628.0	4,965.8	(3,662.2)	4.11%	173.7%	3
Maine	63,824	1,529.1	1,508.0	(21.1)	2.40%	101.4%	22
Maryland	372,518	4,716.2	8,801.7	4,085.5	1.27%	53.6%	44
Massachusetts	482,758	6,490.3	11,406.4	4,916.1	1.34%	56.9%	43
Michigan	467,569	9,854.0	11,047.6	1,193.5	2.11%	89.2%	31
Minnesota	313,038	6,081.7	7,396.4	1,314.7	1.94%	82.2%	35
Mississippi	110,891	3,557.8	2,620.1	(937.7)	3.21%	135.8%	9
Missouri	282,484	6,661.2	6,674.4	13.3	2.36%	99.8%	25
Montana	49,882	0.0	1,178.6	1,178.6	0.00%	0.0%	48
Nebraska	99,375	2,324.2	2,348.0	23.8	2.34%	99.0%	27
Nevada	146,499	5,877.5	3,461.4	(2,416.0)	4.01%	169.8%	4
New Hampshire	81,424	0.0	1,923.9	1,923.9	0.00%	0.0%	48
New Jersey	590,465	10,459.4	13,951.3	3,491.9	1.77%	75.0%	40
New Mexico	84,981	3,222.6	2,007.9	(1,214.6)	3.79%	160.5%	5
New York	1,319,348	31,832.4	31,173.1	(659.2)	2.41%	102.1%	21
North Carolina	467,649	11,089.5	11,049.5	(40.0)	2.37%	100.4%	24
North Dakota	40,727	1,160.8	962.3	(198.5)	2.85%	120.6%	14
Ohio	557,102	14,521.9	13,163.0	(1,358.8)	2.61%	110.3%	17
Oklahoma	176,481	4,963.0	4,169.8	(793.2)	2.81%	119.0%	15
Oregon	208,761	0.0	4,932.5	4,932.5	0.00%	0.0%	48
Pennsylvania	698,945	11,866.0	16,514.5	4,648.4	1.70%	71.9%	42
Rhode Island	56,831	1,049.0	1,342.8	293.8	1.85%	78.1%	38
South Carolina	217,382	3,981.8	5,136.2	1,154.4	1.83%	77.5%	39
South Dakota	44,594	1,495.4	1,053.7	(441.8)	3.35%	141.9%	8
Tennessee	311,131	9,063.0	7,351.3	(1,711.7)	2.91%	123.3%	13
Texas	1,418,664	44,246.4	33,519.7	(10,726.7)	3.12%	132.0%	10
Utah	142,886	3,119.7	3,376.1	256.4	2.18%	92.4%	29
Vermont	32,847	412.3	776.1	363.8	1.26%	53.1%	45
Virginia	481,783	5,537.8	11,383.4	5,845.7	1.15%	48.6%	46
Washington	451,213	20,118.3	10,661.1	(9,457.1)	4.46%	188.7%	2
West Virginia	72,298	1,357.8	1,708.2	350.5	1.88%	79.5%	37
Wisconsin	292,777	5,888.8	6,917.6	1,028.8	2.01%	85.1%	33
Wyoming	33,896	775.5	800.9	25.4	2.29%	96.8%	28

**CHART III: FY 2018 INDIVIDUAL INCOME TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

02/22/21 State	Personal Income FY 2018 \$ Million	State & Local FY-18 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	17,395,349	425,715.9			2.45%		
Alabama	204,398	4,040.2	5,002.2	962.0	1.98%	80.8%	37
Alaska	43,347	0.0	1,060.8	1,060.8	0.00%	0.0%	45
Arizona	309,857	4,545.2	7,583.1	3,037.9	1.47%	59.9%	41
Arkansas	127,429	2,866.2	3,118.6	252.4	2.25%	91.9%	32
California	2,448,740	95,152.2	59,927.9	(35,224.3)	3.89%	158.8%	4
Colorado	323,942	7,510.4	7,927.8	417.5	2.32%	94.7%	30
Connecticut	261,572	9,733.3	6,401.5	(3,331.8)	3.72%	152.0%	6
Delaware	49,892	1,652.3	1,221.0	(431.3)	3.31%	135.3%	9
Dist. of Col.	56,027	2,066.8	1,371.1	(695.7)	3.69%	150.7%	7
Florida	1,051,532	0.0	25,734.1	25,734.1	0.00%	0.0%	45
Georgia	480,550	11,643.8	11,760.5	116.7	2.42%	99.0%	26
Hawaii	77,275	2,430.0	1,891.2	(538.9)	3.14%	128.5%	11
Idaho	75,452	1,835.9	1,846.5	10.7	2.43%	99.4%	25
Illinois	710,804	15,296.7	17,395.5	2,098.8	2.15%	87.9%	33
Indiana	309,197	6,463.7	7,567.0	1,103.3	2.09%	85.4%	34
Iowa	153,202	4,001.9	3,749.3	(252.6)	2.61%	106.7%	17
Kansas	145,470	3,415.1	3,560.1	145.0	2.35%	95.9%	28
Kentucky	185,474	6,008.7	4,539.1	(1,469.6)	3.24%	132.4%	10
Louisiana	210,168	3,246.2	5,143.4	1,897.2	1.54%	63.1%	39
Maine	63,824	1,605.1	1,562.0	(43.1)	2.51%	102.8%	22
Maryland	372,518	14,908.1	9,116.6	(5,791.5)	4.00%	163.5%	3
Massachusetts	482,758	16,280.3	11,814.5	(4,465.8)	3.37%	137.8%	8
Michigan	467,569	10,801.1	11,442.8	641.7	2.31%	94.4%	31
Minnesota	313,038	11,882.3	7,661.0	(4,221.4)	3.80%	155.1%	5
Mississippi	110,891	1,852.9	2,713.8	860.9	1.67%	68.3%	38
Missouri	282,484	6,927.3	6,913.2	(14.1)	2.45%	100.2%	24
Montana	49,882	1,300.8	1,220.8	(80.0)	2.61%	106.6%	18
Nebraska	99,375	2,360.6	2,432.0	71.4	2.38%	97.1%	27
Nevada	146,499	0.0	3,585.3	3,585.3	0.00%	0.0%	45
New Hampshire	81,424	105.8	1,992.7	1,886.9	0.13%	5.3%	43
New Jersey	590,465	15,037.8	14,450.4	(587.4)	2.55%	104.1%	21
New Mexico	84,981	1,252.7	2,079.7	827.1	1.47%	60.2%	40
New York	1,319,348	66,537.1	32,288.4	(34,248.7)	5.04%	206.1%	1
North Carolina	467,649	12,609.6	11,444.8	(1,164.8)	2.70%	110.2%	16
North Dakota	40,727	367.6	996.7	629.1	0.90%	36.9%	42
Ohio	557,102	14,453.6	13,633.9	(819.7)	2.59%	106.0%	19
Oklahoma	176,481	3,495.3	4,319.0	823.7	1.98%	80.9%	36
Oregon	208,761	8,879.6	5,109.0	(3,770.6)	4.25%	173.8%	2
Pennsylvania	698,945	18,123.3	17,105.3	(1,018.1)	2.59%	106.0%	20
Rhode Island	56,831	1,329.2	1,390.8	61.7	2.34%	95.6%	29
South Carolina	217,382	4,432.1	5,320.0	887.9	2.04%	83.3%	35
South Dakota	44,594	0.0	1,091.3	1,091.3	0.00%	0.0%	45
Tennessee	311,131	246.5	7,614.3	7,367.8	0.08%	3.2%	44
Texas	1,418,664	0.0	34,718.9	34,718.9	0.00%	0.0%	45
Utah	142,886	3,991.4	3,496.8	(494.6)	2.79%	114.1%	13
Vermont	32,847	819.3	803.9	(15.5)	2.49%	101.9%	23
Virginia	481,783	14,105.8	11,790.7	(2,315.1)	2.93%	119.6%	12
Washington	451,213	0.0	11,042.5	11,042.5	0.00%	0.0%	45
West Virginia	72,298	1,950.6	1,769.3	(181.2)	2.70%	110.2%	15
Wisconsin	292,777	8,151.5	7,165.1	(986.3)	2.78%	113.8%	14
Wyoming	33,896	0.0	829.5	829.5	0.00%	0.0%	45

**CHART IV: FY 2018 CORPORATE INCOME TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

02/22/21 State	Personal Income FY 2018 \$ Million	State & Local FY-18 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	17,395,349	56,058.6			0.32%		
Alabama	204,398	577.5	658.7	81.2	0.28%	87.7%	26
Alaska	43,347	196.3	139.7	(56.6)	0.45%	140.5%	8
Arizona	309,857	373.1	998.6	625.5	0.12%	37.4%	44
Arkansas	127,429	390.8	410.7	19.9	0.31%	95.2%	21
California	2,448,740	12,488.3	7,891.4	(4,596.9)	0.51%	158.3%	6
Colorado	323,942	660.1	1,043.9	383.8	0.20%	63.2%	35
Connecticut	261,572	778.2	842.9	64.7	0.30%	92.3%	23
Delaware	49,892	261.3	160.8	(100.5)	0.52%	162.5%	5
Dist. of Col.	56,027	574.7	180.6	(394.2)	1.03%	318.3%	1
Florida	1,051,532	2,426.9	3,388.7	961.8	0.23%	71.6%	31
Georgia	480,550	1,004.3	1,548.6	544.3	0.21%	64.9%	33
Hawaii	77,275	146.8	249.0	102.2	0.19%	59.0%	37
Idaho	75,452	240.8	243.2	2.3	0.32%	99.0%	18
Illinois	710,804	2,587.1	2,290.7	(296.5)	0.36%	112.9%	15
Indiana	309,197	698.7	996.4	297.7	0.23%	70.1%	32
Iowa	153,202	443.2	493.7	50.5	0.29%	89.8%	25
Kansas	145,470	438.0	468.8	30.8	0.30%	93.4%	22
Kentucky	185,474	696.5	597.7	(98.8)	0.38%	116.5%	14
Louisiana	210,168	358.2	677.3	319.1	0.17%	52.9%	39
Maine	63,824	185.7	205.7	19.9	0.29%	90.3%	24
Maryland	372,518	1,033.2	1,200.5	167.3	0.28%	86.1%	28
Massachusetts	482,758	2,408.9	1,555.7	(853.2)	0.50%	154.8%	7
Michigan	467,569	1,095.0	1,506.8	411.8	0.23%	72.7%	30
Minnesota	313,038	1,357.0	1,008.8	(348.2)	0.43%	134.5%	9
Mississippi	110,891	437.4	357.4	(80.0)	0.39%	122.4%	12
Missouri	282,484	411.8	910.3	498.5	0.15%	45.2%	42
Montana	49,882	176.1	160.8	(15.4)	0.35%	109.6%	16
Nebraska	99,375	313.7	320.2	6.6	0.32%	98.0%	19
Nevada	146,499	0.0	472.1	472.1	0.00%	0.0%	48
New Hampshire	81,424	790.0	262.4	(527.6)	0.97%	301.1%	2
New Jersey	590,465	2,235.7	1,902.8	(332.8)	0.38%	117.5%	13
New Mexico	84,981	91.5	273.9	182.4	0.11%	33.4%	45
New York	1,319,348	10,384.0	4,251.8	(6,132.3)	0.79%	244.2%	3
North Carolina	467,649	742.5	1,507.1	764.5	0.16%	49.3%	40
North Dakota	40,727	107.3	131.2	24.0	0.26%	81.7%	29
Ohio	557,102	271.1	1,795.3	1,524.2	0.05%	15.1%	47
Oklahoma	176,481	234.9	568.7	333.9	0.13%	41.3%	43
Oregon	208,761	897.9	672.8	(225.1)	0.43%	133.5%	10
Pennsylvania	698,945	2,931.1	2,252.4	(678.7)	0.42%	130.1%	11
Rhode Island	56,831	118.1	183.1	65.0	0.21%	64.5%	34
South Carolina	217,382	424.0	700.5	276.5	0.20%	60.5%	36
South Dakota	44,594	32.4	143.7	111.3	0.07%	22.5%	46
Tennessee	311,131	1,644.2	1,002.7	(641.5)	0.53%	164.0%	4
Texas	1,418,664	0.0	4,571.8	4,571.8	0.00%	0.0%	48
Utah	142,886	400.9	460.5	59.6	0.28%	87.1%	27
Vermont	32,847	110.8	105.9	(5.0)	0.34%	104.7%	17
Virginia	481,783	861.9	1,552.6	690.7	0.18%	55.5%	38
Washington	451,213	0.0	1,454.1	1,454.1	0.00%	0.0%	48
West Virginia	72,298	110.1	233.0	122.9	0.15%	47.2%	41
Wisconsin	292,777	910.5	943.5	33.0	0.31%	96.5%	20
Wyoming	33,896	0.0	109.2	109.2	0.00%	0.0%	48

**CHART V: FY 2018 COMBINED CORPORATE & INDIVIDUAL INCOME TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

02/22/21 State	Personal Income FY 2018 \$ Million	State & Local FY-18 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	17,395,349	481,774.5			2.77%		
Alabama	204,398	4,617.7	5,660.9	1,043.2	2.26%	81.6%	35
Alaska	43,347	196.3	1,200.5	1,004.2	0.45%	16.4%	45
Arizona	309,857	4,918.3	8,581.7	3,663.4	1.59%	57.3%	40
Arkansas	127,429	3,256.9	3,529.2	272.3	2.56%	92.3%	29
California	2,448,740	107,640.5	67,819.3	(39,821.2)	4.40%	158.7%	4
Colorado	323,942	8,170.5	8,971.8	801.3	2.52%	91.1%	32
Connecticut	261,572	10,511.5	7,244.4	(3,267.1)	4.02%	145.1%	7
Delaware	49,892	1,913.6	1,381.8	(531.8)	3.84%	138.5%	9
Dist. of Col.	56,027	2,641.6	1,551.7	(1,089.9)	4.71%	170.2%	2
Florida	1,051,532	2,426.9	29,122.8	26,695.9	0.23%	8.3%	46
Georgia	480,550	12,648.1	13,309.1	661.0	2.63%	95.0%	27
Hawaii	77,275	2,576.9	2,140.2	(436.7)	3.33%	120.4%	11
Idaho	75,452	2,076.7	2,089.7	13.0	2.75%	99.4%	23
Illinois	710,804	17,883.8	19,686.1	1,802.3	2.52%	90.8%	33
Indiana	309,197	7,162.4	8,563.4	1,401.0	2.32%	83.6%	34
Iowa	153,202	4,445.1	4,243.0	(202.0)	2.90%	104.8%	18
Kansas	145,470	3,853.1	4,028.9	175.8	2.65%	95.6%	25
Kentucky	185,474	6,705.3	5,136.8	(1,568.5)	3.62%	130.5%	10
Louisiana	210,168	3,604.4	5,820.7	2,216.3	1.72%	61.9%	39
Maine	63,824	1,790.8	1,767.6	(23.2)	2.81%	101.3%	22
Maryland	372,518	15,941.2	10,317.1	(5,624.2)	4.28%	154.5%	5
Massachusetts	482,758	18,689.3	13,370.3	(5,319.0)	3.87%	139.8%	8
Michigan	467,569	11,896.2	12,949.6	1,053.4	2.54%	91.9%	31
Minnesota	313,038	13,239.3	8,669.8	(4,569.6)	4.23%	152.7%	6
Mississippi	110,891	2,290.3	3,071.2	780.9	2.07%	74.6%	38
Missouri	282,484	7,339.1	7,823.5	484.4	2.60%	93.8%	28
Montana	49,882	1,476.9	1,381.5	(95.4)	2.96%	106.9%	16
Nebraska	99,375	2,674.3	2,752.3	78.0	2.69%	97.2%	24
Nevada	146,499	0.0	4,057.4	4,057.4	0.00%	0.0%	48
New Hampshire	81,424	895.8	2,255.1	1,359.3	1.10%	39.7%	43
New Jersey	590,465	17,273.5	16,353.3	(920.2)	2.93%	105.6%	17
New Mexico	84,981	1,344.1	2,353.6	1,009.5	1.58%	57.1%	41
New York	1,319,348	76,921.1	36,540.1	(40,381.0)	5.83%	210.5%	1
North Carolina	467,649	13,352.1	12,951.8	(400.3)	2.86%	103.1%	19
North Dakota	40,727	474.9	1,128.0	653.0	1.17%	42.1%	42
Ohio	557,102	14,724.7	15,429.3	704.5	2.64%	95.4%	26
Oklahoma	176,481	3,730.1	4,887.7	1,157.6	2.11%	76.3%	37
Oregon	208,761	9,777.4	5,781.8	(3,995.7)	4.68%	169.1%	3
Pennsylvania	698,945	21,054.5	19,357.7	(1,696.8)	3.01%	108.8%	15
Rhode Island	56,831	1,447.3	1,574.0	126.7	2.55%	92.0%	30
South Carolina	217,382	4,856.2	6,020.5	1,164.4	2.23%	80.7%	36
South Dakota	44,594	32.4	1,235.1	1,202.7	0.07%	2.6%	47
Tennessee	311,131	1,890.7	8,617.0	6,726.3	0.61%	21.9%	44
Texas	1,418,664	0.0	39,290.7	39,290.7	0.00%	0.0%	48
Utah	142,886	4,392.3	3,957.3	(435.0)	3.07%	111.0%	14
Vermont	32,847	930.1	909.7	(20.4)	2.83%	102.2%	21
Virginia	481,783	14,967.7	13,343.3	(1,624.4)	3.11%	112.2%	12
Washington	451,213	0.0	12,496.6	12,496.6	0.00%	0.0%	48
West Virginia	72,298	2,060.6	2,002.3	(58.3)	2.85%	102.9%	20
Wisconsin	292,777	9,061.9	8,108.6	(953.3)	3.10%	111.8%	13
Wyoming	33,896	0.0	938.8	938.8	0.00%	0.0%	48

**CHART VI: FY 2018, MOTOR FUELS & LICENSE TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

02/22/21 State	Personal Income FY 2018 \$ Million	State & Local FY-18 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	17,395,349	79,964.1			0.46%		
Alabama	204,398	992.5	939.6	(52.9)	0.49%	105.6%	30
Alaska	43,347	105.0	199.3	94.2	0.24%	52.7%	48
Arizona	309,857	1,101.3	1,424.4	323.1	0.36%	77.3%	42
Arkansas	127,429	657.6	585.8	(71.8)	0.52%	112.3%	24
California	2,448,740	11,040.2	11,256.5	216.3	0.45%	98.1%	35
Colorado	323,942	1,373.5	1,489.1	115.6	0.42%	92.2%	38
Connecticut	261,572	725.7	1,202.4	476.7	0.28%	60.4%	45
Delaware	49,892	190.8	229.3	38.5	0.38%	83.2%	39
Dist. of Col.	56,027	65.8	257.5	191.8	0.12%	25.5%	51
Florida	1,051,532	5,092.7	4,833.8	(258.9)	0.48%	105.4%	31
Georgia	480,550	2,196.9	2,209.0	12.1	0.46%	99.5%	33
Hawaii	77,275	583.8	355.2	(228.6)	0.76%	164.4%	4
Idaho	75,452	566.9	346.8	(220.0)	0.75%	163.4%	5
Illinois	710,804	3,167.6	3,267.5	99.9	0.45%	96.9%	36
Indiana	309,197	1,804.7	1,421.3	(383.4)	0.58%	127.0%	14
Iowa	153,202	1,356.4	704.2	(652.1)	0.89%	192.6%	1
Kansas	145,470	714.4	668.7	(45.7)	0.49%	106.8%	28
Kentucky	185,474	917.6	852.6	(65.0)	0.49%	107.6%	27
Louisiana	210,168	714.5	966.1	251.6	0.34%	74.0%	43
Maine	63,824	363.3	293.4	(69.9)	0.57%	123.8%	16
Maryland	372,518	1,585.6	1,712.4	126.8	0.43%	92.6%	37
Massachusetts	482,758	1,214.0	2,219.2	1,005.2	0.25%	54.7%	46
Michigan	467,569	2,768.4	2,149.4	(619.1)	0.59%	128.8%	12
Minnesota	313,038	1,755.5	1,439.0	(316.5)	0.56%	122.0%	18
Mississippi	110,891	602.8	509.8	(93.0)	0.54%	118.3%	19
Missouri	282,484	1,031.9	1,298.5	266.6	0.37%	79.5%	41
Montana	49,882	417.0	229.3	(187.7)	0.84%	181.9%	2
Nebraska	99,375	577.3	456.8	(120.5)	0.58%	126.4%	15
Nevada	146,499	826.6	673.4	(153.2)	0.56%	122.7%	17
New Hampshire	81,424	265.6	374.3	108.7	0.33%	71.0%	44
New Jersey	590,465	1,116.8	2,714.3	1,597.4	0.19%	41.1%	49
New Mexico	84,981	446.9	390.6	(56.2)	0.53%	114.4%	22
New York	1,319,348	3,223.3	6,064.9	2,841.5	0.24%	53.1%	47
North Carolina	467,649	2,935.0	2,149.7	(785.2)	0.63%	136.5%	11
North Dakota	40,727	319.8	187.2	(132.6)	0.79%	170.8%	3
Ohio	557,102	2,818.4	2,560.9	(257.5)	0.51%	110.1%	25
Oklahoma	176,481	1,261.4	811.3	(450.1)	0.71%	155.5%	6
Oregon	208,761	1,128.8	959.6	(169.1)	0.54%	117.6%	21
Pennsylvania	698,945	4,559.4	3,213.0	(1,346.4)	0.65%	141.9%	10
Rhode Island	56,831	100.6	261.2	160.6	0.18%	38.5%	50
South Carolina	217,382	1,065.1	999.3	(65.8)	0.49%	106.6%	29
South Dakota	44,594	304.2	205.0	(99.2)	0.68%	148.4%	7
Tennessee	311,131	1,612.3	1,430.2	(182.1)	0.52%	112.7%	23
Texas	1,418,664	6,427.9	6,521.4	93.5	0.45%	98.6%	34
Utah	142,886	719.2	656.8	(62.3)	0.50%	109.5%	26
Vermont	32,847	155.9	151.0	(4.9)	0.47%	103.3%	32
Virginia	481,783	1,785.7	2,214.7	429.0	0.37%	80.6%	40
Washington	451,213	2,967.4	2,074.2	(893.3)	0.66%	143.1%	9
West Virginia	72,298	424.1	332.3	(91.8)	0.59%	127.6%	13
Wisconsin	292,777	1,588.9	1,345.9	(243.1)	0.54%	118.1%	20
Wyoming	33,896	227.1	155.8	(71.2)	0.67%	145.7%	8

**CHART VII: FY 2018 OVERALL TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

02/22/21 State	Personal Income FY 2018 \$ Million	State & Local FY-18 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	17,395,349	1,761,402.1			10.13%		
Alabama	204,398	17,237.0	20,696.7	3,459.7	8.43%	83.3%	48
Alaska	43,347	3,541.1	4,389.2	848.1	8.17%	80.7%	49
Arizona	309,857	27,373.9	31,375.3	4,001.4	8.83%	87.2%	39
Arkansas	127,429	12,445.9	12,903.1	457.2	9.77%	96.5%	25
California	2,448,740	268,857.1	247,952.2	(20,904.9)	10.98%	108.4%	10
Colorado	323,942	29,835.9	32,801.5	2,965.6	9.21%	91.0%	32
Connecticut	261,572	30,337.8	26,486.0	(3,851.8)	11.60%	114.5%	7
Delaware	49,892	5,333.8	5,051.9	(281.9)	10.69%	105.6%	12
Dist. of Col.	56,027	7,935.1	5,673.1	(2,262.0)	14.16%	139.9%	3
Florida	1,051,532	84,078.5	106,475.1	22,396.6	8.00%	79.0%	50
Georgia	480,550	40,976.9	48,659.1	7,682.2	8.53%	84.2%	46
Hawaii	77,275	10,416.0	7,824.7	(2,591.3)	13.48%	133.1%	4
Idaho	75,452	6,757.9	7,640.0	882.1	8.96%	88.5%	37
Illinois	710,804	75,652.9	71,973.9	(3,679.0)	10.64%	105.1%	13
Indiana	309,197	27,391.4	31,308.4	3,917.0	8.86%	87.5%	38
Iowa	153,202	16,245.9	15,512.7	(733.2)	10.60%	104.7%	14
Kansas	145,470	15,096.0	14,729.9	(366.1)	10.38%	102.5%	18
Kentucky	185,474	17,726.8	18,780.5	1,053.7	9.56%	94.4%	30
Louisiana	210,168	20,398.3	21,281.0	882.7	9.71%	95.9%	28
Maine	63,824	7,418.8	6,462.6	(956.2)	11.62%	114.8%	6
Maryland	372,518	39,395.4	37,720.0	(1,675.4)	10.58%	104.4%	15
Massachusetts	482,758	48,222.4	48,882.6	660.2	9.99%	98.6%	22
Michigan	467,569	44,170.4	47,344.6	3,174.3	9.45%	93.3%	31
Minnesota	313,038	35,980.2	31,697.3	(4,282.9)	11.49%	113.5%	8
Mississippi	110,891	11,229.5	11,228.5	(1.0)	10.13%	100.0%	20
Missouri	282,484	24,304.8	28,603.5	4,298.7	8.60%	85.0%	44
Montana	49,882	4,522.1	5,050.9	528.8	9.07%	89.5%	34
Nebraska	99,375	10,328.8	10,062.5	(266.3)	10.39%	102.6%	17
Nevada	146,499	14,223.6	14,834.1	610.5	9.71%	95.9%	27
New Hampshire	81,424	7,135.7	8,244.8	1,109.1	8.76%	86.5%	41
New Jersey	590,465	65,964.9	59,788.7	(6,176.2)	11.17%	110.3%	9
New Mexico	84,981	8,650.4	8,605.0	(45.4)	10.18%	100.5%	19
New York	1,319,348	191,970.3	133,593.3	(58,377.0)	14.55%	143.7%	1
North Carolina	467,649	42,265.7	47,352.8	5,087.1	9.04%	89.3%	36
North Dakota	40,727	5,770.0	4,123.9	(1,646.1)	14.17%	139.9%	2
Ohio	557,102	54,176.8	56,410.5	2,233.7	9.72%	96.0%	26
Oklahoma	176,481	15,170.2	17,869.9	2,699.7	8.60%	84.9%	45
Oregon	208,761	20,738.9	21,138.5	399.6	9.93%	98.1%	24
Pennsylvania	698,945	69,973.1	70,773.1	800.0	10.01%	98.9%	21
Rhode Island	56,831	6,126.7	5,754.5	(372.2)	10.78%	106.5%	11
South Carolina	217,382	18,838.2	22,011.5	3,173.3	8.67%	85.6%	42
South Dakota	44,594	3,801.8	4,515.5	713.7	8.53%	84.2%	47
Tennessee	311,131	22,248.3	31,504.2	9,256.0	7.15%	70.6%	51
Texas	1,418,664	128,296.4	143,649.7	15,353.3	9.04%	89.3%	35
Utah	142,886	13,078.3	14,468.2	1,389.9	9.15%	90.4%	33
Vermont	32,847	3,964.1	3,326.0	(638.1)	12.07%	119.2%	5
Virginia	481,783	42,455.0	48,784.0	6,329.0	8.81%	87.0%	40
Washington	451,213	43,769.7	45,688.5	1,918.8	9.70%	95.8%	29
West Virginia	72,298	7,514.6	7,320.7	(193.9)	10.39%	102.6%	16
Wisconsin	292,777	29,134.1	29,645.7	511.7	9.95%	98.3%	23
Wyoming	33,896	2,925.2	3,432.2	507.1	8.63%	85.2%	43

CHART VIII: FY 2018 PER CAPITA PROPERTY TAX BURDEN

02/22/21 State	July 1, 2018 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	327.167	547,038.5			
Alabama	4.888	2,920.7	8,172.74	35.7%	51
Alaska	0.737	1,613.7	1,233.03	130.9%	11
Arizona	7.172	8,053.4	11,991.31	67.2%	35
Arkansas	3.014	2,334.4	5,039.25	46.3%	49
California	39.557	66,305.1	66,141.14	100.2%	20
Colorado	5.696	9,197.3	9,523.24	96.6%	24
Connecticut	3.573	11,095.1	5,973.66	185.7%	4
Delaware	0.967	898.4	1,617.15	55.6%	44
Dist. of Col.	0.702	2,624.1	1,174.54	223.4%	1
Florida	21.299	29,263.8	35,613.42	82.2%	30
Georgia	10.519	12,665.7	17,589.03	72.0%	34
Hawaii	1.420	1,928.6	2,375.12	81.2%	31
Idaho	1.754	1,789.7	2,933.11	61.0%	41
Illinois	12.741	28,967.9	21,303.65	136.0%	9
Indiana	6.692	6,918.2	11,189.12	61.8%	40
Iowa	3.156	5,357.7	5,277.22	101.5%	16
Kansas	2.912	4,672.2	4,868.17	96.0%	25
Kentucky	4.468	3,771.3	7,471.37	50.5%	46
Louisiana	4.660	4,164.9	7,791.69	53.5%	45
Maine	1.338	3,011.7	2,237.87	134.6%	10
Maryland	6.043	10,220.9	10,103.69	101.2%	18
Massachusetts	6.902	17,657.2	11,540.70	153.0%	7
Michigan	9.996	14,622.1	16,713.62	87.5%	29
Minnesota	5.611	9,242.0	9,382.14	98.5%	21
Mississippi	2.987	3,164.1	4,993.61	63.4%	38
Missouri	6.126	6,568.5	10,243.70	64.1%	36
Montana	1.062	1,814.9	1,776.22	102.2%	15
Nebraska	1.929	3,869.9	3,225.82	120.0%	13
Nevada	3.034	3,160.5	5,073.64	62.3%	39
New Hampshire	1.356	4,550.8	2,268.06	200.6%	3
New Jersey	8.909	30,015.9	14,895.44	201.5%	2
New Mexico	2.095	1,741.7	3,503.65	49.7%	47
New York	19.542	59,073.0	32,675.45	180.8%	5
North Carolina	10.384	10,309.5	17,361.88	59.4%	42
North Dakota	0.760	1,249.7	1,270.88	98.3%	22
Ohio	11.689	15,836.1	19,545.27	81.0%	32
Oklahoma	3.943	3,036.8	6,593.00	46.1%	50
Oregon	4.191	6,510.3	7,007.06	92.9%	28
Pennsylvania	12.807	20,275.2	21,413.98	94.7%	26
Rhode Island	1.057	2,572.8	1,767.88	145.5%	8
South Carolina	5.084	6,155.4	8,500.89	72.4%	33
South Dakota	0.882	1,393.2	1,475.14	94.4%	27
Tennessee	6.770	5,412.7	11,319.76	47.8%	48
Texas	28.702	56,490.2	47,990.77	117.7%	14
Utah	3.161	3,372.9	5,285.51	63.8%	37
Vermont	0.626	1,709.7	1,047.20	163.3%	6
Virginia	8.518	14,447.6	14,241.95	101.4%	17
Washington	7.536	12,378.8	12,599.84	98.2%	23
West Virginia	1.806	1,713.6	3,019.43	56.8%	43
Wisconsin	5.814	9,756.0	9,720.55	100.4%	19
Wyoming	0.578	1,162.2	966.00	120.3%	12

CHART IX: FY 2018 PER CAPITA SALES TAX BURDEN

02/22/21 State	July 1, 2018 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	327.167	411,011.8			
Alabama	4.888	5,256.4	6,140.50	85.6%	31
Alaska	0.737	245.9	926.42	26.5%	47
Arizona	7.172	11,085.6	9,009.55	123.0%	9
Arkansas	3.014	4,708.6	3,786.19	124.4%	8
California	39.557	52,879.9	49,694.48	106.4%	18
Colorado	5.696	7,954.9	7,155.19	111.2%	15
Connecticut	3.573	4,530.5	4,488.25	100.9%	19
Delaware	0.967	0.0	1,215.03	0.0%	48
Dist. of Col.	0.702	1,493.1	882.48	169.2%	3
Florida	21.299	32,167.2	26,757.78	120.2%	14
Georgia	10.519	9,779.8	13,215.34	74.0%	39
Hawaii	1.420	3,827.0	1,784.53	214.5%	1
Idaho	1.754	1,795.9	2,203.77	81.5%	33
Illinois	12.741	13,931.0	16,006.28	87.0%	28
Indiana	6.692	7,795.1	8,406.83	92.7%	25
Iowa	3.156	3,609.1	3,964.98	91.0%	26
Kansas	2.912	4,470.3	3,657.65	122.2%	12
Kentucky	4.468	3,600.6	5,613.54	64.1%	41
Louisiana	4.660	8,628.0	5,854.21	147.4%	5
Maine	1.338	1,529.1	1,681.40	90.9%	27
Maryland	6.043	4,716.2	7,591.31	62.1%	43
Massachusetts	6.902	6,490.3	8,670.99	74.9%	38
Michigan	9.996	9,854.0	12,557.61	78.5%	37
Minnesota	5.611	6,081.7	7,049.18	86.3%	30
Mississippi	2.987	3,557.8	3,751.90	94.8%	23
Missouri	6.126	6,661.2	7,696.50	86.5%	29
Montana	1.062	0.0	1,334.55	0.0%	48
Nebraska	1.929	2,324.2	2,423.69	95.9%	22
Nevada	3.034	5,877.5	3,812.03	154.2%	4
New Hampshire	1.356	0.0	1,704.08	0.0%	48
New Jersey	8.909	10,459.4	11,191.54	93.5%	24
New Mexico	2.095	3,222.6	2,632.43	122.4%	11
New York	19.542	31,832.4	24,550.36	129.7%	7
North Carolina	10.384	11,089.5	13,044.67	85.0%	32
North Dakota	0.760	1,160.8	954.86	121.6%	13
Ohio	11.689	14,521.9	14,685.14	98.9%	21
Oklahoma	3.943	4,963.0	4,953.59	100.2%	20
Oregon	4.191	0.0	5,264.68	0.0%	48
Pennsylvania	12.807	11,866.0	16,089.17	73.8%	40
Rhode Island	1.057	1,049.0	1,328.28	79.0%	35
South Carolina	5.084	3,981.8	6,387.06	62.3%	42
South Dakota	0.882	1,495.4	1,108.33	134.9%	6
Tennessee	6.770	9,063.0	8,504.99	106.6%	17
Texas	28.702	44,246.4	36,057.37	122.7%	10
Utah	3.161	3,119.7	3,971.21	78.6%	36
Vermont	0.626	412.3	786.80	52.4%	45
Virginia	8.518	5,537.8	10,700.54	51.8%	46
Washington	7.536	20,118.3	9,466.76	212.5%	2
West Virginia	1.806	1,357.8	2,268.62	59.8%	44
Wisconsin	5.814	5,888.8	7,303.43	80.6%	34
Wyoming	0.578	775.5	725.80	106.9%	16

CHART X: FY 2018 PER CAPITA INDIVIDUAL INCOME TAX BURDEN

02/22/21 State	July 1, 2018 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	327.167	425,715.9			
Alabama	4.888	4,040.2	6,360.18	63.5%	37
Alaska	0.737	0.0	959.57	0.0%	45
Arizona	7.172	4,545.2	9,331.87	48.7%	39
Arkansas	3.014	2,866.2	3,921.64	73.1%	34
California	39.557	95,152.2	51,472.30	184.9%	5
Colorado	5.696	7,510.4	7,411.17	101.3%	16
Connecticut	3.573	9,733.3	4,648.81	209.4%	3
Delaware	0.967	1,652.3	1,258.50	131.3%	10
Dist. of Col.	0.702	2,066.8	914.05	226.1%	2
Florida	21.299	0.0	27,715.05	0.0%	45
Georgia	10.519	11,643.8	13,688.12	85.1%	29
Hawaii	1.420	2,430.0	1,848.37	131.5%	9
Idaho	1.754	1,835.9	2,282.61	80.4%	32
Illinois	12.741	15,296.7	16,578.91	92.3%	25
Indiana	6.692	6,463.7	8,707.59	74.2%	33
Iowa	3.156	4,001.9	4,106.83	97.4%	18
Kansas	2.912	3,415.1	3,788.50	90.1%	27
Kentucky	4.468	6,008.7	5,814.36	103.3%	15
Louisiana	4.660	3,246.2	6,063.64	53.5%	38
Maine	1.338	1,605.1	1,741.55	92.2%	26
Maryland	6.043	14,908.1	7,862.89	189.6%	4
Massachusetts	6.902	16,280.3	8,981.19	181.3%	6
Michigan	9.996	10,801.1	13,006.86	83.0%	30
Minnesota	5.611	11,882.3	7,301.36	162.7%	8
Mississippi	2.987	1,852.9	3,886.12	47.7%	40
Missouri	6.126	6,927.3	7,971.84	86.9%	28
Montana	1.062	1,300.8	1,382.29	94.1%	22
Nebraska	1.929	2,360.6	2,510.40	94.0%	23
Nevada	3.034	0.0	3,948.40	0.0%	45
New Hampshire	1.356	105.8	1,765.05	6.0%	43
New Jersey	8.909	15,037.8	11,591.92	129.7%	11
New Mexico	2.095	1,252.7	2,726.61	45.9%	41
New York	19.542	66,537.1	25,428.66	261.7%	1
North Carolina	10.384	12,609.6	13,511.34	93.3%	24
North Dakota	0.760	367.6	989.03	37.2%	42
Ohio	11.689	14,453.6	15,210.50	95.0%	21
Oklahoma	3.943	3,495.3	5,130.80	68.1%	35
Oregon	4.191	8,879.6	5,453.03	162.8%	7
Pennsylvania	12.807	18,123.3	16,664.77	108.8%	13
Rhode Island	1.057	1,329.2	1,375.80	96.6%	20
South Carolina	5.084	4,432.1	6,615.55	67.0%	36
South Dakota	0.882	0.0	1,147.98	0.0%	45
Tennessee	6.770	246.5	8,809.25	2.8%	44
Texas	28.702	0.0	37,347.33	0.0%	45
Utah	3.161	3,991.4	4,113.28	97.0%	19
Vermont	0.626	819.3	814.95	100.5%	17
Virginia	8.518	14,105.8	11,083.36	127.3%	12
Washington	7.536	0.0	9,805.44	0.0%	45
West Virginia	1.806	1,950.6	2,349.78	83.0%	31
Wisconsin	5.814	8,151.5	7,564.71	107.8%	14
Wyoming	0.578	0.0	751.76	0.0%	45

CHART XI: FY 2018 PER CAPITA CORPORATE INCOME TAX BURDEN

02/22/21 State	July 1, 2018 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	327.167	56,058.6			
Alabama	4.888	577.5	837.51	69.0%	29
Alaska	0.737	196.3	126.36	155.4%	7
Arizona	7.172	373.1	1,228.83	30.4%	44
Arkansas	3.014	390.8	516.40	75.7%	27
California	39.557	12,488.3	6,777.91	184.2%	5
Colorado	5.696	660.1	975.91	67.6%	30
Connecticut	3.573	778.2	612.16	127.1%	12
Delaware	0.967	261.3	165.72	157.6%	6
Dist. of Col.	0.702	574.7	120.36	477.5%	1
Florida	21.299	2,426.9	3,649.54	66.5%	31
Georgia	10.519	1,004.3	1,802.46	55.7%	37
Hawaii	1.420	146.8	243.39	60.3%	35
Idaho	1.754	240.8	300.58	80.1%	26
Illinois	12.741	2,587.1	2,183.12	118.5%	14
Indiana	6.692	698.7	1,146.62	60.9%	34
Iowa	3.156	443.2	540.79	82.0%	24
Kansas	2.912	438.0	498.87	87.8%	21
Kentucky	4.468	696.5	765.64	91.0%	20
Louisiana	4.660	358.2	798.47	44.9%	39
Maine	1.338	185.7	229.33	81.0%	25
Maryland	6.043	1,033.2	1,035.39	99.8%	16
Massachusetts	6.902	2,408.9	1,182.65	203.7%	4
Michigan	9.996	1,095.0	1,712.75	63.9%	33
Minnesota	5.611	1,357.0	961.45	141.1%	10
Mississippi	2.987	437.4	511.73	85.5%	22
Missouri	6.126	411.8	1,049.74	39.2%	41
Montana	1.062	176.1	182.02	96.8%	17
Nebraska	1.929	313.7	330.57	94.9%	18
Nevada	3.034	0.0	519.93	0.0%	48
New Hampshire	1.356	790.0	232.42	339.9%	2
New Jersey	8.909	2,235.7	1,526.43	146.5%	8
New Mexico	2.095	91.5	359.04	25.5%	45
New York	19.542	10,384.0	3,348.47	310.1%	3
North Carolina	10.384	742.5	1,779.18	41.7%	40
North Dakota	0.760	107.3	130.24	82.4%	23
Ohio	11.689	271.1	2,002.93	13.5%	47
Oklahoma	3.943	234.9	675.63	34.8%	43
Oregon	4.191	897.9	718.06	125.0%	13
Pennsylvania	12.807	2,931.1	2,194.43	133.6%	11
Rhode Island	1.057	118.1	181.17	65.2%	32
South Carolina	5.084	424.0	871.14	48.7%	38
South Dakota	0.882	32.4	151.17	21.4%	46
Tennessee	6.770	1,644.2	1,160.01	141.7%	9
Texas	28.702	0.0	4,917.93	0.0%	48
Utah	3.161	400.9	541.64	74.0%	28
Vermont	0.626	110.8	107.31	103.3%	15
Virginia	8.518	861.9	1,459.47	59.1%	36
Washington	7.536	0.0	1,291.19	0.0%	48
West Virginia	1.806	110.1	309.42	35.6%	42
Wisconsin	5.814	910.5	996.13	91.4%	19
Wyoming	0.578	0.0	98.99	0.0%	48

**CHART XII: FY 2018 PER CAPITA COMBINED CORPORATE & INDIVIDUAL
INCOME TAX BURDEN**

02/22/21 State	July 1, 2018 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	327.167	481,774.5			
Alabama	4.888	4,617.7	7,197.70	64.2%	37
Alaska	0.737	196.3	1,085.92	18.1%	45
Arizona	7.172	4,918.3	10,560.70	46.6%	40
Arkansas	3.014	3,256.9	4,438.05	73.4%	33
California	39.557	107,640.5	58,250.22	184.8%	4
Colorado	5.696	8,170.5	8,387.07	97.4%	17
Connecticut	3.573	10,511.5	5,260.97	199.8%	3
Delaware	0.967	1,913.6	1,424.22	134.4%	9
Dist. of Col.	0.702	2,641.6	1,034.41	255.4%	2
Florida	21.299	2,426.9	31,364.59	7.7%	46
Georgia	10.519	12,648.1	15,490.58	81.7%	28
Hawaii	1.420	2,576.9	2,091.76	123.2%	11
Idaho	1.754	2,076.7	2,583.18	80.4%	31
Illinois	12.741	17,883.8	18,762.04	95.3%	19
Indiana	6.692	7,162.4	9,854.21	72.7%	34
Iowa	3.156	4,445.1	4,647.62	95.6%	18
Kansas	2.912	3,853.1	4,287.37	89.9%	25
Kentucky	4.468	6,705.3	6,580.00	101.9%	15
Louisiana	4.660	3,604.4	6,862.11	52.5%	38
Maine	1.338	1,790.8	1,970.88	90.9%	24
Maryland	6.043	15,941.2	8,898.28	179.1%	6
Massachusetts	6.902	18,689.3	10,163.85	183.9%	5
Michigan	9.996	11,896.2	14,719.61	80.8%	30
Minnesota	5.611	13,239.3	8,262.81	160.2%	7
Mississippi	2.987	2,290.3	4,397.85	52.1%	39
Missouri	6.126	7,339.1	9,021.58	81.4%	29
Montana	1.062	1,476.9	1,564.31	94.4%	20
Nebraska	1.929	2,674.3	2,840.97	94.1%	22
Nevada	3.034	0.0	4,468.33	0.0%	48
New Hampshire	1.356	895.8	1,997.47	44.8%	41
New Jersey	8.909	17,273.5	13,118.35	131.7%	10
New Mexico	2.095	1,344.1	3,085.65	43.6%	42
New York	19.542	76,921.1	28,777.12	267.3%	1
North Carolina	10.384	13,352.1	15,290.53	87.3%	26
North Dakota	0.760	474.9	1,119.26	42.4%	43
Ohio	11.689	14,724.7	17,213.43	85.5%	27
Oklahoma	3.943	3,730.1	5,806.43	64.2%	36
Oregon	4.191	9,777.4	6,171.09	158.4%	8
Pennsylvania	12.807	21,054.5	18,859.20	111.6%	13
Rhode Island	1.057	1,447.3	1,556.96	93.0%	23
South Carolina	5.084	4,856.2	7,486.69	64.9%	35
South Dakota	0.882	32.4	1,299.15	2.5%	47
Tennessee	6.770	1,890.7	9,969.26	19.0%	44
Texas	28.702	0.0	42,265.26	0.0%	48
Utah	3.161	4,392.3	4,654.92	94.4%	21
Vermont	0.626	930.1	922.26	100.9%	16
Virginia	8.518	14,967.7	12,542.82	119.3%	12
Washington	7.536	0.0	11,096.63	0.0%	48
West Virginia	1.806	2,060.6	2,659.20	77.5%	32
Wisconsin	5.814	9,061.9	8,560.84	105.9%	14
Wyoming	0.578	0.0	850.75	0.0%	48

CHART XIII: FY 2018 PER CAPITA COMBINED MOTOR FUELS & LICENSE TAX BURDEN

02/22/21 State	July 1, 2018 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	327.167	79,964.1			
Alabama	4.888	992.5	1,194.66	83.1%	39
Alaska	0.737	105.0	180.24	58.3%	48
Arizona	7.172	1,101.3	1,752.85	62.8%	46
Arkansas	3.014	657.6	736.62	89.3%	32
California	39.557	11,040.2	9,668.27	114.2%	14
Colorado	5.696	1,373.5	1,392.07	98.7%	25
Connecticut	3.573	725.7	873.21	83.1%	38
Delaware	0.967	190.8	236.39	80.7%	41
Dist. of Col.	0.702	65.8	171.69	38.3%	51
Florida	21.299	5,092.7	5,205.84	97.8%	27
Georgia	10.519	2,196.9	2,571.10	85.4%	36
Hawaii	1.420	583.8	347.19	168.2%	3
Idaho	1.754	566.9	428.75	132.2%	9
Illinois	12.741	3,167.6	3,114.09	101.7%	23
Indiana	6.692	1,804.7	1,635.58	110.3%	19
Iowa	3.156	1,356.4	771.40	175.8%	1
Kansas	2.912	714.4	711.61	100.4%	24
Kentucky	4.468	917.6	1,092.14	84.0%	37
Louisiana	4.660	714.5	1,138.96	62.7%	47
Maine	1.338	363.3	327.12	111.1%	18
Maryland	6.043	1,585.6	1,476.92	107.4%	21
Massachusetts	6.902	1,214.0	1,686.98	72.0%	43
Michigan	9.996	2,768.4	2,443.14	113.3%	15
Minnesota	5.611	1,755.5	1,371.45	128.0%	11
Mississippi	2.987	602.8	729.95	82.6%	40
Missouri	6.126	1,031.9	1,497.39	68.9%	44
Montana	1.062	417.0	259.64	160.6%	6
Nebraska	1.929	577.3	471.54	122.4%	12
Nevada	3.034	826.6	741.65	111.5%	17
New Hampshire	1.356	265.6	331.54	80.1%	42
New Jersey	8.909	1,116.8	2,177.36	51.3%	49
New Mexico	2.095	446.9	512.15	87.3%	33
New York	19.542	3,223.3	4,776.38	67.5%	45
North Carolina	10.384	2,935.0	2,537.90	115.6%	13
North Dakota	0.760	319.8	185.77	172.2%	2
Ohio	11.689	2,818.4	2,857.06	98.6%	26
Oklahoma	3.943	1,261.4	963.74	130.9%	10
Oregon	4.191	1,128.8	1,024.27	110.2%	20
Pennsylvania	12.807	4,559.4	3,130.22	145.7%	7
Rhode Island	1.057	100.6	258.42	38.9%	50
South Carolina	5.084	1,065.1	1,242.63	85.7%	35
South Dakota	0.882	304.2	215.63	141.1%	8
Tennessee	6.770	1,612.3	1,654.68	97.4%	28
Texas	28.702	6,427.9	7,015.11	91.6%	31
Utah	3.161	719.2	772.62	93.1%	30
Vermont	0.626	155.9	153.08	101.9%	22
Virginia	8.518	1,785.7	2,081.84	85.8%	34
Washington	7.536	2,967.4	1,841.80	161.1%	4
West Virginia	1.806	424.1	441.37	96.1%	29
Wisconsin	5.814	1,588.9	1,420.91	111.8%	16
Wyoming	0.578	227.1	141.21	160.8%	5

**CHART XIV: FY 2018 PER CAPITA OVERALL
TAX BURDEN**

02/22/21 State	July 1, 2018 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	327.167	1,761,402.1			
Alabama	4.888	17,237.0	26,315.29	65.5%	50
Alaska	0.737	3,541.1	3,970.21	89.2%	27
Arizona	7.172	27,373.9	38,610.67	70.9%	47
Arkansas	3.014	12,445.9	16,225.81	76.7%	37
California	39.557	268,857.1	212,966.99	126.2%	8
Colorado	5.696	29,835.9	30,663.74	97.3%	20
Connecticut	3.573	30,337.8	19,234.49	157.7%	3
Delaware	0.967	5,333.8	5,207.05	102.4%	16
Dist. of Col.	0.702	7,935.1	3,781.87	209.8%	1
Florida	21.299	84,078.5	114,671.18	73.3%	43
Georgia	10.519	40,976.9	56,634.69	72.4%	44
Hawaii	1.420	10,416.0	7,647.63	136.2%	6
Idaho	1.754	6,757.9	9,444.29	71.6%	45
Illinois	12.741	75,652.9	68,595.35	110.3%	12
Indiana	6.692	27,391.4	36,027.69	76.0%	39
Iowa	3.156	16,245.9	16,992.04	95.6%	22
Kansas	2.912	15,096.0	15,674.94	96.3%	21
Kentucky	4.468	17,726.8	24,056.96	73.7%	42
Louisiana	4.660	20,398.3	25,088.36	81.3%	32
Maine	1.338	7,418.8	7,205.69	103.0%	15
Maryland	6.043	39,395.4	32,532.75	121.1%	9
Massachusetts	6.902	48,222.4	37,159.75	129.8%	7
Michigan	9.996	44,170.4	53,815.95	82.1%	31
Minnesota	5.611	35,980.2	30,209.43	119.1%	10
Mississippi	2.987	11,229.5	16,078.86	69.8%	48
Missouri	6.126	24,304.8	32,983.56	73.7%	41
Montana	1.062	4,522.1	5,719.23	79.1%	34
Nebraska	1.929	10,328.8	10,386.78	99.4%	18
Nevada	3.034	14,223.6	16,336.54	87.1%	28
New Hampshire	1.356	7,135.7	7,302.89	97.7%	19
New Jersey	8.909	65,964.9	47,961.64	137.5%	5
New Mexico	2.095	8,650.4	11,281.35	76.7%	38
New York	19.542	191,970.3	105,211.23	182.5%	2
North Carolina	10.384	42,265.7	55,903.27	75.6%	40
North Dakota	0.760	5,770.0	4,092.10	141.0%	4
Ohio	11.689	54,176.8	62,933.55	86.1%	29
Oklahoma	3.943	15,170.2	21,228.73	71.5%	46
Oregon	4.191	20,738.9	22,561.94	91.9%	26
Pennsylvania	12.807	69,973.1	68,950.58	101.5%	17
Rhode Island	1.057	6,126.7	5,692.37	107.6%	14
South Carolina	5.084	18,838.2	27,371.89	68.8%	49
South Dakota	0.882	3,801.8	4,749.77	80.0%	33
Tennessee	6.770	22,248.3	36,448.34	61.0%	51
Texas	28.702	128,296.4	154,524.83	83.0%	30
Utah	3.161	13,078.3	17,018.74	76.8%	36
Vermont	0.626	3,964.1	3,371.86	117.6%	11
Virginia	8.518	42,455.0	45,857.46	92.6%	25
Washington	7.536	43,769.7	40,570.07	107.9%	13
West Virginia	1.806	7,514.6	9,722.23	77.3%	35
Wisconsin	5.814	29,134.1	31,299.05	93.1%	24
Wyoming	0.578	2,925.2	3,110.42	94.0%	23

CHART XV: FY 2018 PER CAPITA INCOME

02/22/21 State	July 1, 2018 Population in Millions	Personal Income FY 2017 \$ Million	Per Capita Income (\$)	Rank:
United States	327.167	17,395,348.6	53,170	
Alabama	4.888	204,397.6	41,817	47
Alaska	0.737	43,347.0	58,781	10
Arizona	7.172	309,857.5	43,206	43
Arkansas	3.014	127,428.8	42,281	46
California	39.557	2,448,739.6	61,904	6
Colorado	5.696	323,942.4	56,876	12
Connecticut	3.573	261,572.3	73,215	2
Delaware	0.967	49,892.2	51,586	21
Dist. of Col.	0.702	56,026.5	79,758	1
Florida	21.299	1,051,532.5	49,369	28
Georgia	10.519	480,550.3	45,682	38
Hawaii	1.420	77,275.3	54,400	17
Idaho	1.754	75,451.7	43,012	44
Illinois	12.741	710,803.8	55,788	14
Indiana	6.692	309,197.2	46,205	35
Iowa	3.156	153,201.6	48,541	29
Kansas	2.912	145,470.3	49,964	25
Kentucky	4.468	185,473.6	41,508	48
Louisiana	4.660	210,167.8	45,101	40
Maine	1.338	63,823.6	47,686	31
Maryland	6.043	372,517.6	61,647	7
Massachusetts	6.902	482,757.6	69,943	3
Michigan	9.996	467,568.6	46,776	34
Minnesota	5.611	313,037.8	55,788	15
Mississippi	2.987	110,891.2	37,130	51
Missouri	6.126	282,483.5	46,109	36
Montana	1.062	49,882.1	46,956	33
Nebraska	1.929	99,375.5	51,509	22
Nevada	3.034	146,499.4	48,280	30
New Hampshire	1.356	81,424.2	60,027	8
New Jersey	8.909	590,464.9	66,281	5
New Mexico	2.095	84,981.4	40,556	49
New York	19.542	1,319,347.5	67,513	4
North Carolina	10.384	467,649.1	45,037	41
North Dakota	0.760	40,726.8	53,582	19
Ohio	11.689	557,101.7	47,659	32
Oklahoma	3.943	176,480.7	44,757	42
Oregon	4.191	208,760.9	49,815	26
Pennsylvania	12.807	698,945.0	54,575	16
Rhode Island	1.057	56,830.8	53,750	18
South Carolina	5.084	217,382.2	42,757	45
South Dakota	0.882	44,594.0	50,547	23
Tennessee	6.770	311,131.3	45,957	37
Texas	28.702	1,418,663.6	49,428	27
Utah	3.161	142,885.6	45,201	39
Vermont	0.626	32,847.3	52,447	20
Virginia	8.518	481,783.2	56,563	13
Washington	7.536	451,212.9	59,878	9
West Virginia	1.806	72,298.1	40,036	50
Wisconsin	5.814	292,776.9	50,361	24
Wyoming	0.578	33,896.3	58,671	11

CHART A: FY 2018 PROPERTY TAX BURDEN

Tax per \$1000 Total Personal Income

02/22/21

State	Property Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	31.45			
New Hampshire	55.89	1	77.7%	135.6%
Vermont	52.05	2	65.5%	119.4%
New Jersey	50.83	3	61.6%	114.3%
Maine	47.19	4	50.1%	98.9%
Dist. of Col.	46.84	5	48.9%	97.5%
Rhode Island	45.27	6	44.0%	90.9%
New York	44.77	7	42.4%	88.8%
Connecticut	42.42	8	34.9%	78.8%
Illinois	40.75	9	29.6%	71.8%
Texas	39.82	10	26.6%	67.9%
Nebraska	38.94	11	23.8%	64.2%
Alaska	37.23	12	18.4%	56.9%
Massachusetts	36.58	13	16.3%	54.2%
Montana	36.38	14	15.7%	53.4%
Iowa	34.97	15	11.2%	47.4%
Wyoming	34.29	16	9.0%	44.5%
Wisconsin	33.32	17	6.0%	40.5%
Kansas	32.12	18	2.1%	35.4%
Michigan	31.27	19	-0.6%	31.8%
South Dakota	31.24	20	-0.6%	31.7%
Oregon	31.19	21	-0.8%	31.5%
North Dakota	30.69	22	-2.4%	29.4%
Virginia	29.99	23	-4.6%	26.4%
Minnesota	29.52	24	-6.1%	24.5%
Pennsylvania	29.01	25	-7.8%	22.3%
Mississippi	28.53	26	-9.3%	20.3%
Ohio	28.43	27	-9.6%	19.8%
Colorado	28.39	28	-9.7%	19.7%
South Carolina	28.32	29	-10.0%	19.4%
Florida	27.83	30	-11.5%	17.3%
Maryland	27.44	31	-12.8%	15.7%
Washington	27.43	32	-12.8%	15.7%
California	27.08	33	-13.9%	14.2%
Georgia	26.36	34	-16.2%	11.1%
Arizona	25.99	35	-17.4%	9.6%
Hawaii	24.96	36	-20.6%	5.2%
Idaho	23.72	37	-24.6%	0.0%
West Virginia	23.70	38	-24.6%	-0.1%
Utah	23.61	39	-24.9%	-0.5%
Missouri	23.25	40	-26.1%	-2.0%
Indiana	22.37	41	-28.9%	-5.7%
North Carolina	22.05	42	-29.9%	-7.1%
Nevada	21.57	43	-31.4%	-9.1%
New Mexico	20.50	44	-34.8%	-13.6%
Kentucky	20.33	45	-35.3%	-14.3%
Louisiana	19.82	46	-37.0%	-16.5%
Arkansas	18.32	47	-41.7%	-22.8%
Delaware	18.01	48	-42.7%	-24.1%
Tennessee	17.40	49	-44.7%	-26.7%
Oklahoma	17.21	50	-45.3%	-27.5%
Alabama	14.29	51	-54.6%	-39.8%

CHART B: FY 2018 SALES TAX BURDEN

Tax per \$1000 Total Personal Income

02/22/21

State	Sales Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	23.63			
Hawaii	49.52	1	109.6%	108.1%
Washington	44.59	2	88.7%	87.3%
Louisiana	41.05	3	73.7%	72.5%
Nevada	40.12	4	69.8%	68.6%
New Mexico	37.92	5	60.5%	59.3%
Arkansas	36.95	6	56.4%	55.2%
Arizona	35.78	7	51.4%	50.3%
South Dakota	33.53	8	41.9%	40.9%
Mississippi	32.08	9	35.8%	34.8%
Texas	31.19	10	32.0%	31.0%
Kansas	30.73	11	30.1%	29.1%
Florida	30.59	12	29.5%	28.5%
Tennessee	29.13	13	23.3%	22.4%
North Dakota	28.50	14	20.6%	19.7%
Oklahoma	28.12	15	19.0%	18.1%
Dist. of Col.	26.65	16	12.8%	12.0%
Ohio	26.07	17	10.3%	9.5%
Alabama	25.72	18	8.8%	8.0%
Indiana	25.21	19	6.7%	5.9%
Colorado	24.56	20	3.9%	3.2%
New York	24.13	21	2.1%	1.4%
Maine	23.96	22	1.4%	0.7%
Idaho	23.80	23	0.7%	0.0%
North Carolina	23.71	24	0.4%	-0.4%
Missouri	23.58	25	-0.2%	-0.9%
Iowa	23.56	26	-0.3%	-1.0%
Nebraska	23.39	27	-1.0%	-1.7%
Wyoming	22.88	28	-3.2%	-3.9%
Utah	21.83	29	-7.6%	-8.3%
California	21.59	30	-8.6%	-9.3%
Michigan	21.08	31	-10.8%	-11.5%
Georgia	20.35	32	-13.9%	-14.5%
Wisconsin	20.11	33	-14.9%	-15.5%
Illinois	19.60	34	-17.1%	-17.7%
Minnesota	19.43	35	-17.8%	-18.4%
Kentucky	19.41	36	-17.8%	-18.4%
West Virginia	18.78	37	-20.5%	-21.1%
Rhode Island	18.46	38	-21.9%	-22.5%
South Carolina	18.32	39	-22.5%	-23.0%
New Jersey	17.71	40	-25.0%	-25.6%
Connecticut	17.32	41	-26.7%	-27.2%
Pennsylvania	16.98	42	-28.1%	-28.7%
Massachusetts	13.44	43	-43.1%	-43.5%
Maryland	12.66	44	-46.4%	-46.8%
Vermont	12.55	45	-46.9%	-47.3%
Virginia	11.49	46	-51.4%	-51.7%
Alaska	5.67	47	-76.0%	-76.2%
Delaware	0.00	48	-100.0%	-100.0%
Montana	0.00	48	-100.0%	-100.0%
New Hampshire	0.00	48	-100.0%	-100.0%
Oregon	0.00	48	-100.0%	-100.0%

CHART C: FY 2018, INDIVIDUAL INCOME TAX BURDEN

Tax per \$1000 Total Personal Income

02/22/21

State	Ind. Income Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	24.47			
New York	50.43	1	106.1%	107.3%
Oregon	42.53	2	73.8%	74.8%
Maryland	40.02	3	63.5%	64.5%
California	38.86	4	58.8%	59.7%
Minnesota	37.96	5	55.1%	56.0%
Connecticut	37.21	6	52.0%	52.9%
Dist. of Col.	36.89	7	50.7%	51.6%
Massachusetts	33.72	8	37.8%	38.6%
Delaware	33.12	9	35.3%	36.1%
Kentucky	32.40	10	32.4%	33.1%
Hawaii	31.45	11	28.5%	29.2%
Virginia	29.28	12	19.6%	20.3%
Utah	27.93	13	14.1%	14.8%
Wisconsin	27.84	14	13.8%	14.4%
West Virginia	26.98	15	10.2%	10.9%
North Carolina	26.96	16	10.2%	10.8%
Iowa	26.12	17	6.7%	7.4%
Montana	26.08	18	6.6%	7.2%
Ohio	25.94	19	6.0%	6.6%
Pennsylvania	25.93	20	6.0%	6.6%
New Jersey	25.47	21	4.1%	4.7%
Maine	25.15	22	2.8%	3.4%
Vermont	24.94	23	1.9%	2.5%
Missouri	24.52	24	0.2%	0.8%
Idaho	24.33	25	-0.6%	0.0%
Georgia	24.23	26	-1.0%	-0.4%
Nebraska	23.75	27	-2.9%	-2.4%
Kansas	23.48	28	-4.1%	-3.5%
Rhode Island	23.39	29	-4.4%	-3.9%
Colorado	23.18	30	-5.3%	-4.7%
Michigan	23.10	31	-5.6%	-5.1%
Arkansas	22.49	32	-8.1%	-7.6%
Illinois	21.52	33	-12.1%	-11.6%
Indiana	20.90	34	-14.6%	-14.1%
South Carolina	20.39	35	-16.7%	-16.2%
Oklahoma	19.81	36	-19.1%	-18.6%
Alabama	19.77	37	-19.2%	-18.8%
Mississippi	16.71	38	-31.7%	-31.3%
Louisiana	15.45	39	-36.9%	-36.5%
New Mexico	14.74	40	-39.8%	-39.4%
Arizona	14.67	41	-40.1%	-39.7%
North Dakota	9.03	42	-63.1%	-62.9%
New Hampshire	1.30	43	-94.7%	-94.7%
Tennessee	0.79	44	-96.8%	-96.7%
Alaska	0.00	45	-100.0%	-100.0%
Florida	0.00	45	-100.0%	-100.0%
Nevada	0.00	45	-100.0%	-100.0%
South Dakota	0.00	45	-100.0%	-100.0%
Texas	0.00	45	-100.0%	-100.0%
Washington	0.00	45	-100.0%	-100.0%
Wyoming	0.00	45	-100.0%	-100.0%

CHART D: FY 2018 CORPORATE INCOME TAX BURDEN

Tax per \$1000 Total Personal Income

02/22/21

State	Corp. Income Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	3.22			
Dist. of Col.	10.26	1	218.3%	221.4%
New Hampshire	9.70	2	201.1%	204.0%
New York	7.87	3	144.2%	146.6%
Tennessee	5.28	4	64.0%	65.6%
Delaware	5.24	5	62.5%	64.1%
California	5.10	6	58.3%	59.8%
Massachusetts	4.99	7	54.8%	56.3%
Alaska	4.53	8	40.5%	41.9%
Minnesota	4.33	9	34.5%	35.8%
Oregon	4.30	10	33.5%	34.8%
Pennsylvania	4.19	11	30.1%	31.4%
Mississippi	3.94	12	22.4%	23.6%
New Jersey	3.79	13	17.5%	18.6%
Kentucky	3.76	14	16.5%	17.7%
Illinois	3.64	15	12.9%	14.0%
Montana	3.53	16	9.6%	10.6%
Vermont	3.37	17	4.7%	5.7%
Idaho	3.19	18	-1.0%	0.0%
Nebraska	3.16	19	-2.0%	-1.1%
Wisconsin	3.11	20	-3.5%	-2.6%
Arkansas	3.07	21	-4.8%	-3.9%
Kansas	3.01	22	-6.6%	-5.7%
Connecticut	2.98	23	-7.7%	-6.8%
Maine	2.91	24	-9.7%	-8.8%
Iowa	2.89	25	-10.2%	-9.4%
Alabama	2.83	26	-12.3%	-11.5%
Utah	2.81	27	-12.9%	-12.1%
Maryland	2.77	28	-13.9%	-13.1%
North Dakota	2.63	29	-18.3%	-17.5%
Michigan	2.34	30	-27.3%	-26.6%
Florida	2.31	31	-28.4%	-27.7%
Indiana	2.26	32	-29.9%	-29.2%
Georgia	2.09	33	-35.1%	-34.5%
Rhode Island	2.08	34	-35.5%	-34.9%
Colorado	2.04	35	-36.8%	-36.2%
South Carolina	1.95	36	-39.5%	-38.9%
Hawaii	1.90	37	-41.0%	-40.5%
Virginia	1.79	38	-44.5%	-43.9%
Louisiana	1.70	39	-47.1%	-46.6%
North Carolina	1.59	40	-50.7%	-50.3%
West Virginia	1.52	41	-52.8%	-52.3%
Missouri	1.46	42	-54.8%	-54.3%
Oklahoma	1.33	43	-58.7%	-58.3%
Arizona	1.20	44	-62.6%	-62.3%
New Mexico	1.08	45	-66.6%	-66.3%
South Dakota	0.73	46	-77.5%	-77.3%
Ohio	0.49	47	-84.9%	-84.8%
Nevada	0.00	48	-100.0%	-100.0%
Texas	0.00	48	-100.0%	-100.0%
Washington	0.00	48	-100.0%	-100.0%
Wyoming	0.00	48	-100.0%	-100.0%

CHART E: FY 2018 COMBINED INDIV. & CORP. INCOME TAX BURDEN

Tax per \$1000 Total Personal Income

02/22/21

State	Income Tax & Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	27.70			
New York	58.30	1	110.5%	111.8%
Dist. of Col.	47.15	2	70.2%	71.3%
Oregon	46.84	3	69.1%	70.2%
California	43.96	4	58.7%	59.7%
Maryland	42.79	5	54.5%	55.5%
Minnesota	42.29	6	52.7%	53.7%
Connecticut	40.19	7	45.1%	46.0%
Massachusetts	38.71	8	39.8%	40.7%
Delaware	38.35	9	38.5%	39.4%
Kentucky	36.15	10	30.5%	31.4%
Hawaii	33.35	11	20.4%	21.2%
Virginia	31.07	12	12.2%	12.9%
Wisconsin	30.95	13	11.8%	12.5%
Utah	30.74	14	11.0%	11.7%
Pennsylvania	30.12	15	8.8%	9.4%
Montana	29.61	16	6.9%	7.6%
New Jersey	29.25	17	5.6%	6.3%
Iowa	29.01	18	4.8%	5.4%
North Carolina	28.55	19	3.1%	3.7%
West Virginia	28.50	20	2.9%	3.6%
Vermont	28.32	21	2.2%	2.9%
Maine	28.06	22	1.3%	1.9%
Idaho	27.52	23	-0.6%	0.0%
Nebraska	26.91	24	-2.8%	-2.2%
Kansas	26.49	25	-4.4%	-3.8%
Ohio	26.43	26	-4.6%	-4.0%
Georgia	26.32	27	-5.0%	-4.4%
Missouri	25.98	28	-6.2%	-5.6%
Arkansas	25.56	29	-7.7%	-7.1%
Rhode Island	25.47	30	-8.0%	-7.5%
Michigan	25.44	31	-8.1%	-7.6%
Colorado	25.22	32	-8.9%	-8.4%
Illinois	25.16	33	-9.2%	-8.6%
Indiana	23.16	34	-16.4%	-15.8%
Alabama	22.59	35	-18.4%	-17.9%
South Carolina	22.34	36	-19.3%	-18.8%
Oklahoma	21.14	37	-23.7%	-23.2%
Mississippi	20.65	38	-25.4%	-25.0%
Louisiana	17.15	39	-38.1%	-37.7%
Arizona	15.87	40	-42.7%	-42.3%
New Mexico	15.82	41	-42.9%	-42.5%
North Dakota	11.66	42	-57.9%	-57.6%
New Hampshire	11.00	43	-60.3%	-60.0%
Tennessee	6.08	44	-78.1%	-77.9%
Alaska	4.53	45	-83.6%	-83.5%
Florida	2.31	46	-91.7%	-91.6%
South Dakota	0.73	47	-97.4%	-97.4%
Nevada	0.00	48	-100.0%	-100.0%
Texas	0.00	48	-100.0%	-100.0%
Washington	0.00	48	-100.0%	-100.0%
Wyoming	0.00	48	-100.0%	-100.0%

CHART F: FY 2018, MOTOR FUELS & LICENSE TAX BURDEN

Tax per \$1000 Total Personal Income

02/22/21

State	Motor Vehicle Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	4.60			
Iowa	8.85	1	92.6%	17.8%
Montana	8.36	2	81.9%	11.3%
North Dakota	7.85	3	70.8%	4.5%
Hawaii	7.56	4	64.4%	0.6%
Idaho	7.51	5	63.4%	0.0%
Oklahoma	7.15	6	55.5%	-4.9%
South Dakota	6.82	7	48.4%	-9.2%
Wyoming	6.70	8	45.7%	-10.8%
Washington	6.58	9	43.1%	-12.5%
Pennsylvania	6.52	10	41.9%	-13.2%
North Carolina	6.28	11	36.5%	-16.5%
Michigan	5.92	12	28.8%	-21.2%
West Virginia	5.87	13	27.6%	-21.9%
Indiana	5.84	14	27.0%	-22.3%
Nebraska	5.81	15	26.4%	-22.7%
Maine	5.69	16	23.8%	-24.2%
Nevada	5.64	17	22.7%	-24.9%
Minnesota	5.61	18	22.0%	-25.4%
Mississippi	5.44	19	18.3%	-27.6%
Wisconsin	5.43	20	18.1%	-27.8%
Oregon	5.41	21	17.6%	-28.0%
New Mexico	5.26	22	14.4%	-30.0%
Tennessee	5.18	23	12.7%	-31.0%
Arkansas	5.16	24	12.3%	-31.3%
Ohio	5.06	25	10.1%	-32.7%
Utah	5.03	26	9.5%	-33.0%
Kentucky	4.95	27	7.6%	-34.1%
Kansas	4.91	28	6.8%	-34.6%
South Carolina	4.90	29	6.6%	-34.8%
Alabama	4.86	30	5.6%	-35.4%
Florida	4.84	31	5.4%	-35.5%
Vermont	4.75	32	3.3%	-36.8%
Georgia	4.57	33	-0.5%	-39.1%
Texas	4.53	34	-1.4%	-39.7%
California	4.51	35	-1.9%	-40.0%
Illinois	4.46	36	-3.1%	-40.7%
Maryland	4.26	37	-7.4%	-43.3%
Colorado	4.24	38	-7.8%	-43.6%
Delaware	3.82	39	-16.8%	-49.1%
Virginia	3.71	40	-19.4%	-50.7%
Missouri	3.65	41	-20.5%	-51.4%
Arizona	3.55	42	-22.7%	-52.7%
Louisiana	3.40	43	-26.0%	-54.7%
New Hampshire	3.26	44	-29.0%	-56.6%
Connecticut	2.77	45	-39.6%	-63.1%
Massachusetts	2.51	46	-45.3%	-66.5%
New York	2.44	47	-46.9%	-67.5%
Alaska	2.42	48	-47.3%	-67.7%
New Jersey	1.89	49	-58.9%	-74.8%
Rhode Island	1.77	50	-61.5%	-76.4%
Dist. of Col.	1.17	51	-74.5%	-84.4%

CHART G: FY 2018 PER CAPITA PROPERTY TAXES

02/22/21

State	Per Capita Property Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	1,672.04			
Dist. of Col.	3,735.59	1	123.4%	266.1%
New Jersey	3,369.34	2	101.5%	230.2%
New Hampshire	3,354.94	3	100.6%	228.8%
Connecticut	3,105.56	4	85.7%	204.4%
New York	3,022.84	5	80.8%	196.3%
Vermont	2,729.89	6	63.3%	167.6%
Massachusetts	2,558.21	7	53.0%	150.7%
Rhode Island	2,433.35	8	45.5%	138.5%
Illinois	2,273.58	9	36.0%	122.8%
Maine	2,250.24	10	34.6%	120.6%
Alaska	2,188.26	11	30.9%	114.5%
Wyoming	2,011.62	12	20.3%	97.2%
Nebraska	2,005.90	13	20.0%	96.6%
Texas	1,968.17	14	17.7%	92.9%
Montana	1,708.45	15	2.2%	67.5%
Iowa	1,697.55	16	1.5%	66.4%
Virginia	1,696.19	17	1.4%	66.3%
Maryland	1,691.44	18	1.2%	65.8%
Wisconsin	1,678.14	19	0.4%	64.5%
California	1,676.19	20	0.2%	64.3%
Minnesota	1,647.07	21	-1.5%	61.4%
North Dakota	1,644.20	22	-1.7%	61.2%
Washington	1,642.72	23	-1.8%	61.0%
Colorado	1,614.82	24	-3.4%	58.3%
Kansas	1,604.73	25	-4.0%	57.3%
Pennsylvania	1,583.13	26	-5.3%	55.2%
South Dakota	1,579.23	27	-5.6%	54.8%
Oregon	1,553.51	28	-7.1%	52.3%
Michigan	1,462.81	29	-12.5%	43.4%
Florida	1,373.93	30	-17.8%	34.7%
Hawaii	1,357.68	31	-18.8%	33.1%
Ohio	1,354.74	32	-19.0%	32.8%
South Carolina	1,210.71	33	-27.6%	18.7%
Georgia	1,204.03	34	-28.0%	18.0%
Arizona	1,122.95	35	-32.8%	10.1%
Missouri	1,072.15	36	-35.9%	5.1%
Utah	1,067.02	37	-36.2%	4.6%
Mississippi	1,059.46	38	-36.6%	3.8%
Nevada	1,041.56	39	-37.7%	2.1%
Indiana	1,033.82	40	-38.2%	1.3%
Idaho	1,020.26	41	-39.0%	0.0%
North Carolina	992.86	42	-40.6%	-2.7%
West Virginia	948.92	43	-43.2%	-7.0%
Delaware	928.92	44	-44.4%	-9.0%
Louisiana	893.76	45	-46.5%	-12.4%
Kentucky	843.98	46	-49.5%	-17.3%
New Mexico	831.21	47	-50.3%	-18.5%
Tennessee	799.52	48	-52.2%	-21.6%
Arkansas	774.56	49	-53.7%	-24.1%
Oklahoma	770.17	50	-53.9%	-24.5%
Alabama	597.54	51	-64.3%	-41.4%

CHART H: FY 2018 PER CAPITA SALES TAXES

02/22/21

State	Per Capita Sales Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	1256.27			
Hawaii	2694.11	1	114.5%	163.2%
Washington	2669.77	2	112.5%	160.8%
Dist. of Col.	2125.55	3	69.2%	107.6%
Nevada	1936.95	4	54.2%	89.2%
Louisiana	1851.50	5	47.4%	80.9%
South Dakota	1695.06	6	34.9%	65.6%
New York	1628.90	7	29.7%	59.1%
Arkansas	1562.32	8	24.4%	52.6%
Arizona	1545.75	9	23.0%	51.0%
Texas	1541.59	10	22.7%	50.6%
New Mexico	1537.90	11	22.4%	50.2%
Kansas	1535.38	12	22.2%	50.0%
North Dakota	1527.18	13	21.6%	49.2%
Florida	1510.24	14	20.2%	47.5%
Colorado	1396.69	15	11.2%	36.4%
Wyoming	1342.37	16	6.9%	31.1%
Tennessee	1338.70	17	6.6%	30.8%
California	1336.80	18	6.4%	30.6%
Connecticut	1268.10	19	0.9%	23.9%
Oklahoma	1258.66	20	0.2%	22.9%
Ohio	1242.31	21	-1.1%	21.3%
Nebraska	1204.69	22	-4.1%	17.7%
Mississippi	1191.27	23	-5.2%	16.4%
New Jersey	1174.09	24	-6.5%	14.7%
Indiana	1164.86	25	-7.3%	13.8%
Iowa	1143.51	26	-9.0%	11.7%
Maine	1142.49	27	-9.1%	11.6%
Illinois	1093.39	28	-13.0%	6.8%
Missouri	1087.28	29	-13.5%	6.2%
Minnesota	1083.85	30	-13.7%	5.9%
Alabama	1075.39	31	-14.4%	5.0%
North Carolina	1067.98	32	-15.0%	4.3%
Idaho	1023.78	33	-18.5%	0.0%
Wisconsin	1012.94	34	-19.4%	-1.1%
Rhode Island	992.10	35	-21.0%	-3.1%
Utah	986.90	36	-21.4%	-3.6%
Michigan	985.80	37	-21.5%	-3.7%
Massachusetts	940.33	38	-25.1%	-8.2%
Georgia	929.69	39	-26.0%	-9.2%
Pennsylvania	926.52	40	-26.2%	-9.5%
Kentucky	805.79	41	-35.9%	-21.3%
South Carolina	783.19	42	-37.7%	-23.5%
Maryland	780.47	43	-37.9%	-23.8%
West Virginia	751.87	44	-40.2%	-26.6%
Vermont	658.35	45	-47.6%	-35.7%
Virginia	650.15	46	-48.2%	-36.5%
Alaska	333.48	47	-73.5%	-67.4%
Delaware	0.00	48	-100.0%	-100.0%
Montana	0.00	48	-100.0%	-100.0%
New Hampshire	0.00	48	-100.0%	-100.0%
Oregon	0.00	48	-100.0%	-100.0%

CHART I: FY 2018 PER CAPITA INDIVIDUAL INCOME TAXES

02/22/21

State	Per Capita Individual Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	1301.22			
New York	3404.79	1	161.7%	225.3%
Dist. of Col.	2942.31	2	126.1%	181.1%
Connecticut	2724.37	3	109.4%	160.3%
Maryland	2467.11	4	89.6%	135.7%
California	2405.44	5	84.9%	129.8%
Massachusetts	2358.73	6	81.3%	125.4%
Oregon	2118.87	7	62.8%	102.5%
Minnesota	2117.62	8	62.7%	102.3%
Hawaii	1710.70	9	31.5%	63.5%
Delaware	1708.42	10	31.3%	63.2%
New Jersey	1688.03	11	29.7%	61.3%
Virginia	1656.06	12	27.3%	58.2%
Pennsylvania	1415.11	13	8.8%	35.2%
Wisconsin	1402.14	14	7.8%	34.0%
Kentucky	1344.72	15	3.3%	28.5%
Colorado	1318.63	16	1.3%	26.0%
Vermont	1308.21	17	0.5%	25.0%
Iowa	1267.96	18	-2.6%	21.2%
Utah	1262.66	19	-3.0%	20.6%
Rhode Island	1257.10	20	-3.4%	20.1%
Ohio	1236.47	21	-5.0%	18.1%
Montana	1224.52	22	-5.9%	17.0%
Nebraska	1223.57	23	-6.0%	16.9%
North Carolina	1214.37	24	-6.7%	16.0%
Illinois	1200.58	25	-7.7%	14.7%
Maine	1199.26	26	-7.8%	14.6%
Kansas	1172.97	27	-9.9%	12.1%
Missouri	1130.72	28	-13.1%	8.0%
Georgia	1106.88	29	-14.9%	5.8%
Michigan	1080.55	30	-17.0%	3.2%
West Virginia	1080.15	31	-17.0%	3.2%
Idaho	1046.55	32	-19.6%	0.0%
Indiana	965.90	33	-25.8%	-7.7%
Arkansas	951.01	34	-26.9%	-9.1%
Oklahoma	886.43	35	-31.9%	-15.3%
South Carolina	871.75	36	-33.0%	-16.7%
Alabama	826.57	37	-36.5%	-21.0%
Louisiana	696.62	38	-46.5%	-33.4%
Arizona	633.78	39	-51.3%	-39.4%
Mississippi	620.43	40	-52.3%	-40.7%
New Mexico	597.80	41	-54.1%	-42.9%
North Dakota	483.68	42	-62.8%	-53.8%
New Hampshire	77.97	43	-94.0%	-92.6%
Tennessee	36.41	44	-97.2%	-96.5%
Alaska	0.00	45	-100.0%	-100.0%
Florida	0.00	45	-100.0%	-100.0%
Nevada	0.00	45	-100.0%	-100.0%
South Dakota	0.00	45	-100.0%	-100.0%
Texas	0.00	45	-100.0%	-100.0%
Washington	0.00	45	-100.0%	-100.0%
Wyoming	0.00	45	-100.0%	-100.0%

CHART J: FY 2018 PER CAPITA CORPORATE INCOME TAXES

02/22/21

State	Per Capita Corporate Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	171.35			
Dist. of Col.	818.19	1	377.5%	496.0%
New Hampshire	582.41	2	239.9%	324.3%
New York	531.36	3	210.1%	287.1%
Massachusetts	349.01	4	103.7%	154.2%
California	315.70	5	84.2%	130.0%
Delaware	270.12	6	57.6%	96.8%
Alaska	266.22	7	55.4%	93.9%
New Jersey	250.96	8	46.5%	82.8%
Tennessee	242.86	9	41.7%	76.9%
Minnesota	241.84	10	41.1%	76.2%
Pennsylvania	228.87	11	33.6%	66.7%
Connecticut	217.83	12	27.1%	58.7%
Oregon	214.25	13	25.0%	56.1%
Illinois	203.06	14	18.5%	47.9%
Vermont	176.94	15	3.3%	28.9%
Maryland	170.98	16	-0.2%	24.6%
Montana	165.80	17	-3.2%	20.8%
Nebraska	162.60	18	-5.1%	18.4%
Wisconsin	156.61	19	-8.6%	14.1%
Kentucky	155.88	20	-9.0%	13.6%
Kansas	150.43	21	-12.2%	9.6%
Mississippi	146.46	22	-14.5%	6.7%
North Dakota	141.14	23	-17.6%	2.8%
Iowa	140.42	24	-18.0%	2.3%
Maine	138.77	25	-19.0%	1.1%
Idaho	137.28	26	-19.9%	0.0%
Arkansas	129.65	27	-24.3%	-5.6%
Utah	126.82	28	-26.0%	-7.6%
Alabama	118.15	29	-31.0%	-13.9%
Colorado	115.90	30	-32.4%	-15.6%
Florida	113.94	31	-33.5%	-17.0%
Rhode Island	111.72	32	-34.8%	-18.6%
Michigan	109.55	33	-36.1%	-20.2%
Indiana	104.41	34	-39.1%	-23.9%
Hawaii	103.37	35	-39.7%	-24.7%
Virginia	101.19	36	-40.9%	-26.3%
Georgia	95.47	37	-44.3%	-30.5%
South Carolina	83.41	38	-51.3%	-39.2%
Louisiana	76.87	39	-55.1%	-44.0%
North Carolina	71.51	40	-58.3%	-47.9%
Missouri	67.22	41	-60.8%	-51.0%
West Virginia	60.95	42	-64.4%	-55.6%
Oklahoma	59.56	43	-65.2%	-56.6%
Arizona	52.02	44	-69.6%	-62.1%
New Mexico	43.66	45	-74.5%	-68.2%
South Dakota	36.70	46	-78.6%	-73.3%
Ohio	23.19	47	-86.5%	-83.1%
Nevada	0.00	48	-100.0%	-100.0%
Texas	0.00	48	-100.0%	-100.0%
Washington	0.00	48	-100.0%	-100.0%
Wyoming	0.00	48	-100.0%	-100.0%

**CHART K: FY 2018 PER CAPITA COMBINED CORP. & IND.
INCOME TAXES**

02/22/21

State	Per Capita Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	1472.56			
New York	3936.15	1	167.3%	232.5%
Dist. of Col.	3760.51	2	155.4%	217.7%
Connecticut	2942.20	3	99.8%	148.5%
California	2721.15	4	84.8%	129.9%
Massachusetts	2707.75	5	83.9%	128.7%
Maryland	2638.09	6	79.1%	122.8%
Minnesota	2359.46	7	60.2%	99.3%
Oregon	2333.12	8	58.4%	97.1%
Delaware	1978.54	9	34.4%	67.1%
New Jersey	1938.99	10	31.7%	63.8%
Hawaii	1814.06	11	23.2%	53.2%
Virginia	1757.25	12	19.3%	48.4%
Pennsylvania	1643.97	13	11.6%	38.9%
Wisconsin	1558.75	14	5.9%	31.7%
Kentucky	1500.59	15	1.9%	26.8%
Vermont	1485.15	16	0.9%	25.5%
Colorado	1434.53	17	-2.6%	21.2%
Iowa	1408.38	18	-4.4%	19.0%
Illinois	1403.64	19	-4.7%	18.6%
Montana	1390.32	20	-5.6%	17.4%
Utah	1389.48	21	-5.6%	17.4%
Nebraska	1386.17	22	-5.9%	17.1%
Rhode Island	1368.82	23	-7.0%	15.6%
Maine	1338.04	24	-9.1%	13.0%
Kansas	1323.40	25	-10.1%	11.8%
North Carolina	1285.88	26	-12.7%	8.6%
Ohio	1259.66	27	-14.5%	6.4%
Georgia	1202.35	28	-18.3%	1.6%
Missouri	1197.94	29	-18.6%	1.2%
Michigan	1190.10	30	-19.2%	0.5%
Idaho	1183.82	31	-19.6%	0.0%
West Virginia	1141.10	32	-22.5%	-3.6%
Arkansas	1080.66	33	-26.6%	-8.7%
Indiana	1070.31	34	-27.3%	-9.6%
South Carolina	955.16	35	-35.1%	-19.3%
Oklahoma	945.99	36	-35.8%	-20.1%
Alabama	944.73	37	-35.8%	-20.2%
Louisiana	773.49	38	-47.5%	-34.7%
Mississippi	766.89	39	-47.9%	-35.2%
Arizona	685.80	40	-53.4%	-42.1%
New Hampshire	660.37	41	-55.2%	-44.2%
New Mexico	641.46	42	-56.4%	-45.8%
North Dakota	624.82	43	-57.6%	-47.2%
Tennessee	279.27	44	-81.0%	-76.4%
Alaska	266.22	45	-81.9%	-77.5%
Florida	113.94	46	-92.3%	-90.4%
South Dakota	36.70	47	-97.5%	-96.9%
Nevada	0.00	48	-100.0%	-100.0%
Texas	0.00	48	-100.0%	-100.0%
Washington	0.00	48	-100.0%	-100.0%
Wyoming	0.00	48	-100.0%	-100.0%

CHART L: FY 2018 PER CAPITA MOTOR VEHICLES TAXES

02/22/21

State	Per Capita Motor Vehicle Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	244.41			
Iowa	429.76	1	75.8%	33.0%
North Dakota	420.77	2	72.2%	30.2%
Hawaii	411.00	3	68.2%	27.2%
Washington	393.79	4	61.1%	21.9%
Wyoming	393.01	5	60.8%	21.6%
Montana	392.54	6	60.6%	21.5%
Pennsylvania	356.01	7	45.7%	10.2%
South Dakota	344.79	8	41.1%	6.7%
Idaho	323.14	9	32.2%	0.0%
Oklahoma	319.90	10	30.9%	-1.0%
Minnesota	312.85	11	28.0%	-3.2%
Nebraska	299.24	12	22.4%	-7.4%
North Carolina	282.65	13	15.6%	-12.5%
California	279.10	14	14.2%	-13.6%
Michigan	276.95	15	13.3%	-14.3%
Wisconsin	273.31	16	11.8%	-15.4%
Nevada	272.41	17	11.5%	-15.7%
Maine	271.43	18	11.1%	-16.0%
Indiana	269.69	19	10.3%	-16.5%
Oregon	269.35	20	10.2%	-16.6%
Maryland	262.40	21	7.4%	-18.8%
Vermont	248.96	22	1.9%	-23.0%
Illinois	248.61	23	1.7%	-23.1%
Kansas	245.38	24	0.4%	-24.1%
Colorado	241.15	25	-1.3%	-25.4%
Ohio	241.11	26	-1.4%	-25.4%
Florida	239.10	27	-2.2%	-26.0%
Tennessee	238.15	28	-2.6%	-26.3%
West Virginia	234.86	29	-3.9%	-27.3%
Utah	227.50	30	-6.9%	-29.6%
Texas	223.96	31	-8.4%	-30.7%
Arkansas	218.19	32	-10.7%	-32.5%
New Mexico	213.27	33	-12.7%	-34.0%
Virginia	209.64	34	-14.2%	-35.1%
South Carolina	209.50	35	-14.3%	-35.2%
Georgia	208.84	36	-14.6%	-35.4%
Kentucky	205.35	37	-16.0%	-36.5%
Connecticut	203.12	38	-16.9%	-37.1%
Alabama	203.06	39	-16.9%	-37.2%
Mississippi	201.84	40	-17.4%	-37.5%
Delaware	197.31	41	-19.3%	-38.9%
New Hampshire	195.83	42	-19.9%	-39.4%
Massachusetts	175.88	43	-28.0%	-45.6%
Missouri	168.44	44	-31.1%	-47.9%
New York	164.94	45	-32.5%	-49.0%
Arizona	153.56	46	-37.2%	-52.5%
Louisiana	153.32	47	-37.3%	-52.6%
Alaska	142.43	48	-41.7%	-55.9%
New Jersey	125.37	49	-48.7%	-61.2%
Rhode Island	95.16	50	-61.1%	-70.6%
Dist. of Col.	93.65	51	-61.7%	-71.0%

CHART M: FY 2018 OVERALL TAX BURDEN

Tax per \$1000 Total Personal Income

02/22/21

State	Overall Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	101.26			
New York	145.50	1	43.7%	62.5%
North Dakota	141.67	2	39.9%	58.2%
Dist. of Col.	141.63	3	39.9%	58.1%
Hawaii	134.79	4	33.1%	50.5%
Vermont	120.68	5	19.2%	34.7%
Maine	116.24	6	14.8%	29.8%
Connecticut	115.98	7	14.5%	29.5%
Minnesota	114.94	8	13.5%	28.3%
New Jersey	111.72	9	10.3%	24.7%
California	109.79	10	8.4%	22.6%
Rhode Island	107.81	11	6.5%	20.4%
Delaware	106.91	12	5.6%	19.4%
Illinois	106.43	13	5.1%	18.8%
Iowa	106.04	14	4.7%	18.4%
Maryland	105.75	15	4.4%	18.1%
West Virginia	103.94	16	2.6%	16.0%
Nebraska	103.94	17	2.6%	16.0%
Kansas	103.77	18	2.5%	15.9%
New Mexico	101.79	19	0.5%	13.6%
Mississippi	101.27	20	0.0%	13.1%
Pennsylvania	100.11	21	-1.1%	11.8%
Massachusetts	99.89	22	-1.4%	11.5%
Wisconsin	99.51	23	-1.7%	11.1%
Oregon	99.34	24	-1.9%	10.9%
Arkansas	97.67	25	-3.5%	9.0%
Ohio	97.25	26	-4.0%	8.6%
Nevada	97.09	27	-4.1%	8.4%
Louisiana	97.06	28	-4.1%	8.4%
Washington	97.00	29	-4.2%	8.3%
Kentucky	95.58	30	-5.6%	6.7%
Michigan	94.47	31	-6.7%	5.5%
Colorado	92.10	32	-9.0%	2.8%
Utah	91.53	33	-9.6%	2.2%
Montana	90.66	34	-10.5%	1.2%
Texas	90.43	35	-10.7%	1.0%
North Carolina	90.38	36	-10.7%	0.9%
Idaho	89.57	37	-11.5%	0.0%
Indiana	88.59	38	-12.5%	-1.1%
Arizona	88.34	39	-12.8%	-1.4%
Virginia	88.12	40	-13.0%	-1.6%
New Hampshire	87.64	41	-13.5%	-2.2%
South Carolina	86.66	42	-14.4%	-3.2%
Wyoming	86.30	43	-14.8%	-3.6%
Missouri	86.04	44	-15.0%	-3.9%
Oklahoma	85.96	45	-15.1%	-4.0%
Georgia	85.27	46	-15.8%	-4.8%
South Dakota	85.25	47	-15.8%	-4.8%
Alabama	84.33	48	-16.7%	-5.8%
Alaska	81.69	49	-19.3%	-8.8%
Florida	79.96	50	-21.0%	-10.7%
Tennessee	71.51	51	-29.4%	-20.2%

CHART N: FY 2018 PER CAPITA OVERALL TAXES

02/22/21

State	Per Capita Overall Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	5,383.79			
Dist. of Col.	11,296.18	1	109.8%	193.2%
New York	9,823.37	2	82.5%	155.0%
Connecticut	8,491.66	3	57.7%	120.4%
North Dakota	7,591.29	4	41.0%	97.1%
New Jersey	7,404.70	5	37.5%	92.2%
Hawaii	7,332.68	6	36.2%	90.3%
Massachusetts	6,986.58	7	29.8%	81.4%
California	6,796.69	8	26.2%	76.4%
Maryland	6,519.49	9	21.1%	69.2%
Minnesota	6,412.23	10	19.1%	66.4%
Vermont	6,329.46	11	17.6%	64.3%
Illinois	5,937.71	12	10.3%	54.1%
Washington	5,808.39	13	7.9%	50.8%
Rhode Island	5,794.56	14	7.6%	50.4%
Maine	5,542.99	15	3.0%	43.9%
Delaware	5,514.88	16	2.4%	43.2%
Pennsylvania	5,463.63	17	1.5%	41.8%
Nebraska	5,353.73	18	-0.6%	39.0%
New Hampshire	5,260.54	19	-2.3%	36.6%
Colorado	5,238.45	20	-2.7%	36.0%
Kansas	5,184.93	21	-3.7%	34.6%
Iowa	5,147.39	22	-4.4%	33.6%
Wyoming	5,063.18	23	-6.0%	31.4%
Wisconsin	5,011.39	24	-6.9%	30.1%
Virginia	4,984.34	25	-7.4%	29.4%
Oregon	4,948.77	26	-8.1%	28.5%
Alaska	4,801.94	27	-10.8%	24.6%
Nevada	4,687.46	28	-12.9%	21.7%
Ohio	4,634.68	29	-13.9%	20.3%
Texas	4,469.97	30	-17.0%	16.0%
Michigan	4,418.84	31	-17.9%	14.7%
Louisiana	4,377.33	32	-18.7%	13.6%
South Dakota	4,309.25	33	-20.0%	11.9%
Montana	4,256.90	34	-20.9%	10.5%
West Virginia	4,161.27	35	-22.7%	8.0%
Utah	4,137.26	36	-23.2%	7.4%
Arkansas	4,129.59	37	-23.3%	7.2%
New Mexico	4,128.23	38	-23.3%	7.2%
Indiana	4,093.23	39	-24.0%	6.3%
North Carolina	4,070.42	40	-24.4%	5.7%
Missouri	3,967.19	41	-26.3%	3.0%
Kentucky	3,967.14	42	-26.3%	3.0%
Florida	3,947.47	43	-26.7%	2.5%
Georgia	3,895.34	44	-27.6%	1.1%
Idaho	3,852.40	45	-28.4%	0.0%
Oklahoma	3,847.30	46	-28.5%	-0.1%
Arizona	3,816.96	47	-29.1%	-0.9%
Mississippi	3,760.07	48	-30.2%	-2.4%
South Carolina	3,705.29	49	-31.2%	-3.8%
Alabama	3,526.48	50	-34.5%	-8.5%
Tennessee	3,286.30	51	-39.0%	-14.7%

CHART O: FY 2018 PER CAPITA INCOME

02/22/21

State	Per Capita Income (\$)	Rank Based on Income	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	53,170			
Dist. of Col.	79,758	1	50.0%	85.4%
Connecticut	73,215	2	37.7%	70.2%
Massachusetts	69,943	3	31.5%	62.6%
New York	67,513	4	27.0%	57.0%
New Jersey	66,281	5	24.7%	54.1%
California	61,904	6	16.4%	43.9%
Maryland	61,647	7	15.9%	43.3%
New Hampshire	60,027	8	12.9%	39.6%
Washington	59,878	9	12.6%	39.2%
Alaska	58,781	10	10.6%	36.7%
Wyoming	58,671	11	10.3%	36.4%
Colorado	56,876	12	7.0%	32.2%
Virginia	56,563	13	6.4%	31.5%
Illinois	55,788	14	4.9%	29.7%
Minnesota	55,788	15	4.9%	29.7%
Pennsylvania	54,575	16	2.6%	26.9%
Hawaii	54,400	17	2.3%	26.5%
Rhode Island	53,750	18	1.1%	25.0%
North Dakota	53,582	19	0.8%	24.6%
Vermont	52,447	20	-1.4%	21.9%
Delaware	51,586	21	-3.0%	19.9%
Nebraska	51,509	22	-3.1%	19.8%
South Dakota	50,547	23	-4.9%	17.5%
Wisconsin	50,361	24	-5.3%	17.1%
Kansas	49,964	25	-6.0%	16.2%
Oregon	49,815	26	-6.3%	15.8%
Texas	49,428	27	-7.0%	14.9%
Florida	49,369	28	-7.1%	14.8%
Iowa	48,541	29	-8.7%	12.9%
Nevada	48,280	30	-9.2%	12.2%
Maine	47,686	31	-10.3%	10.9%
Ohio	47,659	32	-10.4%	10.8%
Montana	46,956	33	-11.7%	9.2%
Michigan	46,776	34	-12.0%	8.8%
Indiana	46,205	35	-13.1%	7.4%
Missouri	46,109	36	-13.3%	7.2%
Tennessee	45,957	37	-13.6%	6.8%
Georgia	45,682	38	-14.1%	6.2%
Utah	45,201	39	-15.0%	5.1%
Louisiana	45,101	40	-15.2%	4.9%
North Carolina	45,037	41	-15.3%	4.7%
Oklahoma	44,757	42	-15.8%	4.1%
Arizona	43,206	43	-18.7%	0.5%
Idaho	43,012	44	-19.1%	0.0%
South Carolina	42,757	45	-19.6%	-0.6%
Arkansas	42,281	46	-20.5%	-1.7%
Alabama	41,817	47	-21.4%	-2.8%
Kentucky	41,508	48	-21.9%	-3.5%
New Mexico	40,556	49	-23.7%	-5.7%
West Virginia	40,036	50	-24.7%	-6.9%
Mississippi	37,130	51	-30.2%	-13.7%

