

**COMPARATIVE TAX POTENTIAL:**  
**Tax Burden in Idaho and the United States**  
**Fiscal Year 2019**

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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/2019/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 2019  
Table of Contents**

<u>Topic</u>	<u>Page</u>
Acknowledgement	i
Table of Contents - Narrative	ii
Table of Contents - Appendix	iii
Narrative	1 – 12
Idaho Tax Revenue System - Summary	1 – 2
Methodology and Limitations	3
National Conditions	3 - 4
Distorting Factors	4
Prior Reports	4
Summary of Idaho’s Tax Burden	4 – 8
Tables and Charts included in narrative:	
Graph of Idaho’s recent overall tax burden	5
Table 1: Change in total tax collections	2
Table 2: Significant changes in relative tax burden	4
Table 3: Idaho’s current rank and tax effort	6
Table 4: Idaho’s rank for five year period	6
Idaho’s taxes vs. U.S. - Taxes per \$ income	7
Idaho’s taxes vs. U.S. - Taxes per person	7
Idaho’s taxes vs. neighbor states	8
Income based rank comparisons	9
Population based rank comparisons	10
Effective tax rate as percent of 2019 total personal income	11
Idaho’s fiscal year 2019 per capita taxes (\$)	12

## Appendix

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

Alphabetical - by State	I - XIV
Income Based	I - VII
Population Based	VIII - XIV
High to Low Tax Effort - by State	A - N
Income Based	A - F, M
Population Based	G - L, N
Per Capita Income	
Income Based	XV
Population Based	O
<b>Specific tax types are found in the following charts in the Appendix:</b>	
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

**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 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. Based on 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 48<sup>th</sup> highest nationally and 11<sup>th</sup> lowest in the 11 western states. Idaho continues to have low per capita income (18.3% below the U.S. average, with a rank of 44<sup>th</sup> nationally out of 51 states and the District of Columbia and 11<sup>th</sup> out of the 11 western states), and this places our tax burden relative to income at 42<sup>nd</sup> nationally, and 11<sup>th</sup> in the western states. This year's overall per capita tax burden decreased by 5 ranks, while our income-based tax burden ranking decreased by 9 ranks in comparison to the FY 2018 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 2018 and FY 2019 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 19<sup>th</sup> highest in 2008 to 31<sup>st</sup> highest in 2013, and rose to 25<sup>th</sup> in FY 2017, staying there in FY 2018. Our population based ranking followed the same pattern of significant decreases from 23<sup>rd</sup> in FY 2007 to 35<sup>th</sup> in FY 2013, rebounding to 31<sup>st</sup> in FY 2015 and FY 2017, before dropping slightly to 32<sup>nd</sup> in FY 2018. For 2019 we see that there is a 9.1% decrease in IIT which we expect to rebound in the next iteration of this report.
- 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 2019.
- Property tax burdens in Idaho decreased slightly and remain well below U.S. and western states averages. Idaho finds itself ranked 37<sup>th</sup> for both property tax burden relative to income as well as property tax per capita.
- 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 measures remain low but are at their highest since FY 2009. In addition, we see that sales tax has increases an additional 7% for 2019.

- Idaho's motor vehicle tax (fuel taxes and motor vehicle licenses and registration fees) burden relative to income decreased slightly but is still 60.9% over the U.S. average in FY 2019. This compares to 63.4% over the U.S. average in FY 2018, and 73.4% 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 3.6% in FY 2019. This was slightly less than the 5.6% increase in nationwide state and local tax collections over the same period. Our overall tax burden decreased slightly from FY 2018 to FY 2019 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. For comparison in FY2019, property taxes raised 28.11% of overall tax revenue, while income taxes accounted for 27.9% (individual for 23.8% and corporate income tax for 4.1%), and sales tax accounted for 27.47% 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. In FY 2019, our rank relative to income decreased to 8<sup>th</sup> of these 9 western states, with California and Montana 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 2018 - FY 2019**

<b>Tax Type</b>	<b>Idaho - FY 2018/2019 Percent Change</b>	<b>U.S. - FY 2018/2019 Percent Change</b>
Property	9.9%	5.5%
Sales	7.1%	5.6%
Individual Income	-9.1%	5.2%
Corporate Income	18.4%	17.2%
Motor Vehicle	4.4%	3.5%
Overall	3.6%	5.6%

## 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 2019 were \$1,859,796.3 billion, up 5.6% since FY 2018. This was slightly less than last year's 6.8% increase. Total personal income increased 5.8% to \$18,402 billion. The national average state and local tax rate increased slightly from 10.9% in FY 2018 to 12.1% of income in FY 2019.

In 2019, total U.S. population increased by 0.3% to 328.2 million. The average overall per capita tax increased 52% to \$5,666.

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. 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 2019 the greatest overall tax overutilization relative to income and to other states, was found in District of Columbia, while the greatest amount of underutilization was found in Tennessee (see Chart VII for detail).

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 2018 – FY 2019**

<b>Tax Type Chart Number</b>	<b>Basis</b>	<b>State</b>	<b>Change in Rank</b>
Sales Tax Chart B	Personal income	Utah	-10
Overall Tax Chart VII/Chart XIV/ Chart M	Personal Income/ Per capita	New Mexico	-12/-10/ -12
Motor Fuels & License Chart XIII	Per capita	Colorado	+10
Sales Tax Chart B	Personal Income	Wyoming	+12
Corporate and Individual Chart E	Personal Income	Idaho	+10

**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 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>.

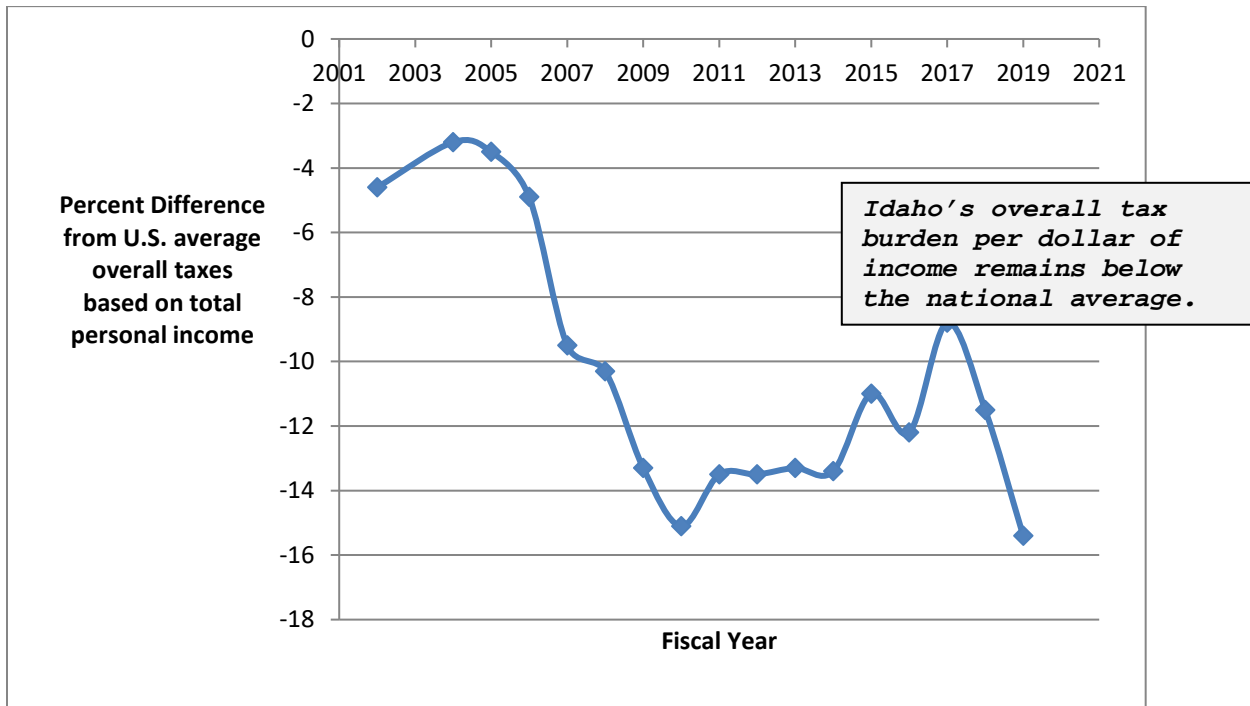


SUMMARY OF IDAHO'S TAX BURDEN:

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. This continued decline has made FY2019 the lowest overall tax burden for Idaho since the inception of this report.

Our income based relative overall ranking decreased slightly from 37<sup>th</sup> in FY 2018 to 42<sup>nd</sup> in FY 2019. Idaho's per capita overall ranking decreased from 45<sup>th</sup> in FY 2018 to 48<sup>th</sup> in FY 2019.



In FY 2019, Idaho underutilized all taxes by \$1,272.7 million using income as a basis for comparison. The FY 2019 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 2019 decreased from \$89.57 in FY 2018 to 85.51 in FY2019 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 1.64%, to \$3,915 for each person. National average taxes in FY 2019 were \$101.06 per \$1,000 of income (0.20% lower than in FY 2018) or \$5,666 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 2019 Idaho taxes in comparison to U.S. averages**

Type of Tax	Based on Income		Based on Population	
	Tax Effort %	Rank*	Tax Effort %	Rank*
Property	76.7	37	62.6	40
Sales	99.6	26	81.4	34
Individual Income	83.8	34	68.5	34
Corporate Income	97.6	21	79.7	29
Motor Vehicle	160.9	5	131.4	10
Overall	84.6	42	69.1	48

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

Between FY 2018 and FY 2019, per capita income in Idaho increased 6.4%, while the national average per capita income increased 5.4%. Idaho per capita income remains low but rose slightly in relative terms to 18.3% below the U.S. average, with our national rank remaining at 44<sup>th</sup>.

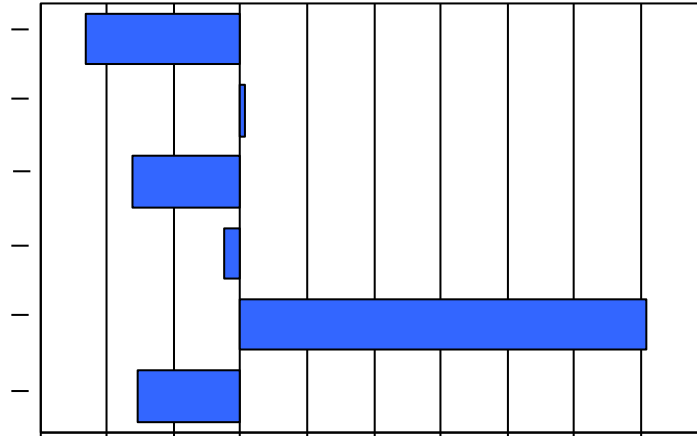
Table 4 compares Idaho's tax and income ranks for the most recent five years and shows how many states utilize each tax (the District of Columbia is considered a "state" for the purposes of this chart and all rankings in this report).

**Table 4: Relative income and tax ranks for Idaho since FY 2015**

Type of Tax	Number of States	Income Basis for Rank					Population Basis for Rank				
		FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Property	51	35	38	37	37	37	40	42	39	41	40
Sales	47	25	25	26	23	26	37	34	35	33	34
Individual Income	44	27	30	25	25	34	33	33	31	32	34
Corporate Income	47	22	24	19	18	21	29	29	26	26	29
Motor Vehicle	51	7	3	2	5	5	18	7	8	9	10
Overall	51	37	38	35	37	42	48	46	44	45	48
Per Capita Income	51	49	44	45	44	44	XX	XX	XX	XX	XX

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

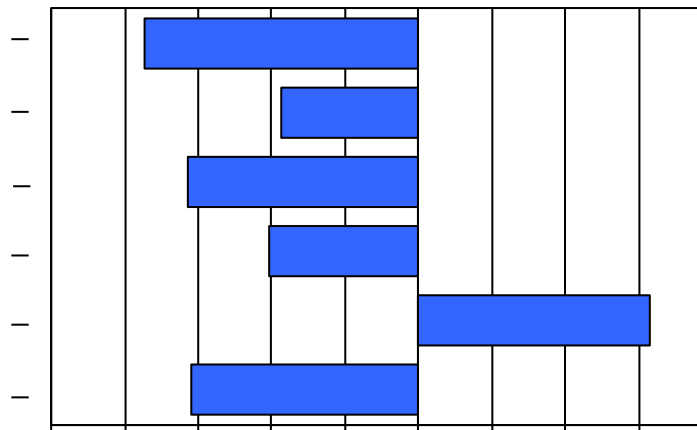
## FY 2019 Taxes Idaho vs. U.S.



a nk of highest tax  
Based on Taxes per of income

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

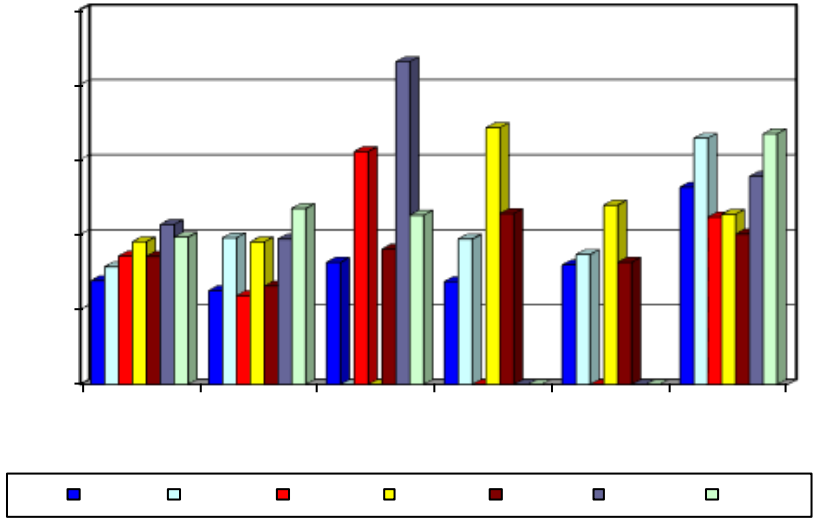
## FY 2019 Taxes Idaho vs. U.S.



a nk of highest tax  
Based on Taxes per person

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 2019 Tax Burden Idaho vs. Neighbor States



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.

<b>Income-Based Comparisons - FY 2019 (1= highest effective rate)</b>						
<b>Type of Tax</b>	<b>11 Western States (National Rank)</b>	<b>Western States Having Lower Taxes National Rank:</b>		<b>Western States with Higher Taxes National Rank:</b>		<b>Western States Not Using Tax</b>
Property Tax	8 (37)	Nevada New Mexico Utah	44 43 38	Arizona California Colorado Montana Oregon Washington Wyoming	36 24 22 15 17 32 16	
Sales Tax	8 (26)	California Wyoming	30 28	Arizona Colorado Nevada New Mexico Utah Washington Wyoming	6 24 4 2 22 3 21	Montana Oregon
Individual Income Tax	6 (34)	Arizona New Mexico	41 38	California Colorado Montana Oregon Utah	5 4 17 2 10	Nevada Washington Wyoming
Corporate Income Tax	3 (21)	Arizona Colorado Montana New Mexico Utah	44 37 22 38 26	California Oregon	8 12	Nevada Washington Wyoming
Motor Vehicle Tax	2 (5)	Arizona California Colorado Nevada New Mexico Oregon Utah Washington Wyoming	42 28 40 19 24 18 22 15 7	Montana	2	
All State & Local Taxes	11 (42)			Arizona California Colorado Montana Nevada New Mexico Oregon Utah Washington Wyoming	36 10 32 39 31 7 19 25 26 34	

<b>Population-Based Comparisons – FY 2019</b>						
<b>Type of Tax</b>	<b>Among 11 Western States (National Rank)</b>	<b>Western States Having Lower Taxes National Rank</b>		<b>Western States with Higher Taxes National Rank</b>		<b>Western States Not Using Tax</b>
Property Tax	9 (40)	Nevada New Mexico	42 47	Arizona California Colorado Montana Oregon Utah Washington Wyoming	36 15 16 20 24 35 21 13	
Sales Tax	9 (34)			Arizona California Colorado Nevada New Mexico Utah Washington Wyoming	10 15 17 4 5 27 2 14	Montana Oregon
Individual Income Tax	6 (31)	Arizona New Mexico	41 38	California Colorado Montana Oregon Utah	6 16 25 7 22	Nevada Washington Wyoming
Corporate Income Tax	5 (29)	Arizona Colorado New Mexico	45 32 40	California Montana Oregon Utah	7 22 15 28	Nevada Washington Wyoming
Motor Vehicle Tax	4 (10)	Arizona California Colorado Nevada New Mexico Oregon Utah	47 12 35 17 31 15 23	Montana Washington Wyoming	5 8 3	
All State & Local Taxes	11 (48)			Arizona California Colorado Montana Nevada New Mexico Oregon Utah Washington Wyoming	44 8 18 36 29 28 22 30 15 19	

FY 2019 Effective Tax Rate as Percent of 2019 Total Personal Income							
Tax Category	Idaho	11 Western			Nationwide		
		High	Median	Low	High	Median	Low
Property Tax	2.40%	3.42%	2.86%	2.02%	5.49%	2.83%	1.41%
		MT	CA	NV	ME	MS	AL
Sales Tax	2.35%	4.57%	2.43%	0%	5.21%	2.35%	0%
		NM	UT	MT OR	HI	ID	DE MT NH OR
Individual Income Tax	2.04%	4.45%	2.33%	0%	5.02%	2.35%	0%
		OR	CO	NV WA WY	NY	GA	FL NV SD TX WA WY AK
Corporate Income Tax	0.35	0.54%	0.23%	0%	1.12%	0.33%	0%
		CA	CO	NV WA WY	DC	UT	NV TX WA WY
*Motor Vehicle Tax	0.72	0.82%	0.55%	0.34%	0.86%	0.49%	0.13%
		MT	OR WA	AZ	IA	OH	DC
Total State & Local Taxes	8.55%	11.75%	9.40%	8.55%	14.96%	9.59%	6.98%
		NM	NV	ID	DC	WA	TN

\*Includes motor fuels.

Idaho' Y 9 Total Per Capita Taxes (\$)							
Tax Category	Idaho	11 Western			Nationwide		
		High	Median	Low	High	Median	Low
Property Tax	\$ 1,101	\$ 2,062	\$1,670	\$ 884	\$3,968	\$1,631	\$ 620
		WY	OR	NM	DC	PA	AL
Sales Tax	\$ 1,076	\$ 2,844	\$1,465	\$ 0	\$ 2,888	\$1,200	\$ 0
		WA	CA	MT OR	HI	ME	DE MT NH OR
Individual Income Tax	\$ 934	\$ 2,533	\$ 934	\$ 0	\$ 3,511	\$ 1,148	\$ 0
		CA	ID	NV WA WY	NY	MO	FL NV SD TX WA WY AK
Corporate Income Tax	\$ 159	\$ 349	\$ 138	\$ 0	\$ 910	\$ 167	\$ 0
		CA	CO	NV WA WY	DC	RI	NV TX WA WY
*Motor Vehicle Tax	\$ 331	\$ 421	\$ 286	\$ 158	\$ 435	\$ 247	\$100
		WY	OR	AZ	IA	KS	RI
Total State & Local Taxes	\$3,916	\$ 7,326	\$ 5,073	\$ 3,916	\$12,130	\$ 5,191	\$ 3,423
		CA	NM	ID	DC	NH	TN

\*Includes motor fuels.



# APPENDIX

**CHART I: FY 2019 PROPERTY TAX BURDEN - BASED ON TOTAL PERSONAL INCOME**

12/16/21

State	Personal Income FY 2019 \$ Million	State & Local FY-19 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	18,402,004	577,007.9			3.14%		
Alabama	215,930	3,041.3	6,770.7	3,729.4	1.41%	44.9%	51
Alaska	45,294	1,625.2	1,420.2	(205.0)	3.59%	114.4%	12
Arizona	334,024	8,373.5	10,473.6	2,100.1	2.51%	79.9%	36
Arkansas	135,303	2,377.2	4,242.5	1,865.3	1.76%	56.0%	48
California	2,544,235	72,711.7	79,776.3	7,064.6	2.86%	91.1%	24
Colorado	350,390	10,459.4	10,986.7	527.3	2.99%	95.2%	22
Connecticut	270,283	11,463.8	8,474.9	(2,988.9)	4.24%	135.3%	8
Delaware	52,538	941.6	1,647.4	705.8	1.79%	57.2%	47
Dist. of Col.	57,240	2,800.9	1,794.8	(1,006.1)	4.89%	156.1%	5
Florida	1,139,799	31,227.4	35,739.2	4,511.8	2.74%	87.4%	30
Georgia	518,278	13,700.6	16,251.0	2,550.3	2.64%	84.3%	34
Hawaii	78,516	2,060.2	2,461.9	401.8	2.62%	83.7%	35
<b>Idaho</b>	<b>81,834</b>	<b>1,967.3</b>	<b>2,566.0</b>	<b>598.7</b>	<b>2.40%</b>	<b>76.7%</b>	<b>37</b>
Illinois	748,812	29,632.1	23,479.5	(6,152.6)	3.96%	126.2%	9
Indiana	329,682	7,666.5	10,337.4	2,670.9	2.33%	74.2%	39
Iowa	159,665	5,599.4	5,006.4	(593.0)	3.51%	111.8%	14
Kansas	154,961	4,838.2	4,858.9	20.7	3.12%	99.6%	19
Kentucky	196,251	3,899.3	6,153.6	2,254.2	1.99%	63.4%	45
Louisiana	222,060	4,300.6	6,962.8	2,662.2	1.94%	61.8%	46
Maine	67,855	3,726.5	2,127.7	(1,598.9)	5.49%	175.1%	1
Maryland	381,397	10,210.4	11,959.0	1,748.6	2.68%	85.4%	33
Massachusetts	506,614	17,854.3	15,885.2	(1,969.1)	3.52%	112.4%	13
Michigan	492,022	15,215.7	15,427.7	212.0	3.09%	98.6%	20
Minnesota	329,524	9,738.2	10,332.5	594.3	2.96%	94.2%	23
Mississippi	116,336	3,288.7	3,647.8	359.1	2.83%	90.2%	26
Missouri	300,546	6,862.1	9,423.8	2,561.7	2.28%	72.8%	40
Montana	53,613	1,835.5	1,681.1	(154.4)	3.42%	109.2%	15
Nebraska	104,430	3,893.2	3,274.5	(618.7)	3.73%	118.9%	11
Nevada	158,924	3,205.6	4,983.2	1,777.6	2.02%	64.3%	44
New Hampshire	86,798	4,413.7	2,721.6	(1,692.1)	5.09%	162.2%	3
New Jersey	619,066	31,200.2	19,411.2	(11,788.9)	5.04%	160.7%	4
New Mexico	90,539	1,854.0	2,838.9	984.9	2.05%	65.3%	43
New York	1,361,473	61,857.6	42,689.9	(19,167.7)	4.54%	144.9%	6
North Carolina	500,497	10,985.9	15,693.4	4,707.6	2.19%	70.0%	42
North Dakota	44,420	1,208.6	1,392.8	184.2	2.72%	86.8%	31
Ohio	587,177	16,335.3	18,411.4	2,076.1	2.78%	88.7%	29
Oklahoma	191,367	3,266.6	6,000.4	2,733.8	1.71%	54.4%	49
Oregon	221,186	7,045.5	6,935.5	(110.0)	3.19%	101.6%	17
Pennsylvania	737,161	20,882.9	23,114.2	2,231.3	2.83%	90.3%	25
Rhode Island	59,909	2,676.2	1,878.5	(797.7)	4.47%	142.5%	7
South Carolina	234,444	6,551.4	7,351.1	799.8	2.79%	89.1%	27
South Dakota	48,548	1,355.6	1,522.3	166.6	2.79%	89.1%	28
Tennessee	334,750	5,697.1	10,496.3	4,799.3	1.70%	54.3%	50
Texas	1,544,021	60,826.6	48,413.9	(12,412.7)	3.94%	125.6%	10
Utah	157,335	3,696.1	4,933.4	1,237.3	2.35%	74.9%	38
Vermont	34,570	1,833.2	1,084.0	(749.3)	5.30%	169.1%	2
Virginia	502,601	15,109.7	15,759.4	649.7	3.01%	95.9%	21
Washington	479,841	12,964.9	15,045.8	2,080.8	2.70%	86.2%	32
West Virginia	76,300	1,726.6	2,392.4	665.8	2.26%	72.2%	41
Wisconsin	308,224	9,810.7	9,664.6	(146.2)	3.18%	101.5%	18
Wyoming	35,425	1,193.2	1,110.8	(82.5)	3.37%	107.4%	16

**CHART II: FY 2019 SALES TAX BURDEN - BASED ON TOTAL PERSONAL INCOME**

12/16/21

<b>State</b>	<b>Personal Income FY 2019 \$ Million</b>	<b>State &amp; Local FY-19 Sales Tax Revenue \$ Million</b>	<b>Tax Capacity: Potential Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)</b>	<b>Underutil. Potential: (Overutil.) \$ Million (C4-C3)</b>	<b>Ave. Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)</b>	<b>Tax Effort: % of Tax Capacity Utilized (C3/C4)</b>	<b>Rank: Based on Tax Effort</b>
United States	18,402,004	433,992.3			2.36%		
Alabama	215,930	5,510.4	5,092.5	(417.9)	2.55%	108.2%	18
Alaska	45,294	263.0	1,068.2	805.2	0.58%	24.6%	47
Arizona	334,024	11,954.5	7,877.6	(4,076.9)	3.58%	151.8%	6
Arkansas	135,303	4,836.2	3,191.0	(1,645.3)	3.57%	151.6%	7
California	2,544,235	57,895.0	60,003.2	2,108.2	2.28%	96.5%	30
Colorado	350,390	8,286.1	8,263.6	(22.5)	2.36%	100.3%	24
Connecticut	270,283	4,589.0	6,374.3	1,785.3	1.70%	72.0%	42
Delaware	52,538	0.0	1,239.0	1,239.0	0.00%	0.0%	48
Dist. of Col.	57,240	1,592.1	1,350.0	(242.2)	2.78%	117.9%	15
Florida	1,139,799	30,912.2	26,881.0	(4,031.2)	2.71%	115.0%	16
Georgia	518,278	10,373.0	12,223.1	1,850.0	2.00%	84.9%	33
Hawaii	78,516	4,089.0	1,851.7	(2,237.3)	5.21%	220.8%	1
<b>Idaho</b>	<b>81,834</b>	<b>1,922.6</b>	<b>1,930.0</b>	<b>7.4</b>	<b>2.35%</b>	<b>99.6%</b>	<b>26</b>
Illinois	748,812	14,976.3	17,660.0	2,683.7	2.00%	84.8%	34
Indiana	329,682	8,094.1	7,775.2	(318.9)	2.46%	104.1%	19
Iowa	159,665	3,749.0	3,765.5	16.5	2.35%	99.6%	27
Kansas	154,961	4,448.5	3,654.6	(793.9)	2.87%	121.7%	13
Kentucky	196,251	3,984.8	4,628.4	643.6	2.03%	86.1%	32
Louisiana	222,060	8,192.8	5,237.0	(2,955.7)	3.69%	156.4%	5
Maine	67,855	1,613.2	1,600.3	(12.9)	2.38%	100.8%	23
Maryland	381,397	4,888.7	8,994.8	4,106.2	1.28%	54.3%	45
Massachusetts	506,614	6,834.0	11,948.0	5,114.0	1.35%	57.2%	44
Michigan	492,022	9,613.8	11,603.8	1,990.0	1.95%	82.9%	37
Minnesota	329,524	6,495.7	7,771.5	1,275.7	1.97%	83.6%	36
Mississippi	116,336	3,731.8	2,743.7	(988.1)	3.21%	136.0%	8
Missouri	300,546	6,926.7	7,088.1	161.3	2.30%	97.7%	28
Montana	53,613	0.0	1,264.4	1,264.4	0.00%	0.0%	48
Nebraska	104,430	2,384.7	2,462.9	78.2	2.28%	96.8%	29
Nevada	158,924	6,319.4	3,748.1	(2,571.3)	3.98%	168.6%	4
New Hampshire	86,798	0.0	2,047.0	2,047.0	0.00%	0.0%	48
New Jersey	619,066	10,846.6	14,600.0	3,753.4	1.75%	74.3%	40
New Mexico	90,539	4,138.3	2,135.3	(2,003.1)	4.57%	193.8%	2
New York	1,361,473	33,185.5	32,108.9	(1,076.6)	2.44%	103.4%	20
North Carolina	500,497	11,824.1	11,803.7	(20.4)	2.36%	100.2%	25
North Dakota	44,420	1,326.1	1,047.6	(278.5)	2.99%	126.6%	11
Ohio	587,177	15,038.0	13,848.0	(1,190.0)	2.56%	108.6%	17
Oklahoma	191,367	5,438.9	4,513.2	(925.7)	2.84%	120.5%	14
Oregon	221,186	0.0	5,216.5	5,216.5	0.00%	0.0%	48
Pennsylvania	737,161	12,756.4	17,385.2	4,628.8	1.73%	73.4%	41
Rhode Island	59,909	1,120.1	1,412.9	292.8	1.87%	79.3%	39
South Carolina	234,444	4,453.7	5,529.1	1,075.4	1.90%	80.5%	38
South Dakota	48,548	1,521.6	1,144.9	(376.7)	3.13%	132.9%	9
Tennessee	334,750	9,638.0	7,894.7	(1,743.3)	2.88%	122.1%	12
Texas	1,544,021	46,804.1	36,414.1	(10,390.0)	3.03%	128.5%	10
Utah	157,335	3,828.7	3,710.6	(118.1)	2.43%	103.2%	22
Vermont	34,570	428.6	815.3	386.7	1.24%	52.6%	46
Virginia	502,601	6,929.2	11,853.3	4,924.1	1.38%	58.5%	43
Washington	479,841	21,658.8	11,316.6	(10,342.3)	4.51%	191.4%	3
West Virginia	76,300	1,555.1	1,799.4	244.3	2.04%	86.4%	31
Wisconsin	308,224	6,160.8	7,269.2	1,108.4	2.00%	84.8%	35
Wyoming	35,425	863.1	835.5	(27.6)	2.44%	103.3%	21

**CHART III: FY 2019 INDIVIDUAL INCOME TAX BURDEN  
BASED ON TOTAL PERSONAL INCOME**

12/16/21 State	Personal Income FY 2019 \$ Million	State & Local FY-19 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	18,402,004	447,655.6			2.43%		
Alabama	215,930	4,321.0	5,252.8	931.9	2.00%	82.3%	36
Alaska	45,294	0.0	1,101.8	1,101.8	0.00%	0.0%	45
Arizona	334,024	5,357.3	8,125.6	2,768.4	1.60%	65.9%	41
Arkansas	135,303	3,012.5	3,291.4	278.9	2.23%	91.5%	30
California	2,544,235	100,079.9	61,892.2	(38,187.7)	3.93%	161.7%	5
Colorado	350,390	8,171.5	8,523.8	352.2	2.33%	95.9%	28
Connecticut	270,283	8,457.2	6,575.0	(1,882.2)	3.13%	128.6%	12
Delaware	52,538	1,741.4	1,278.1	(463.4)	3.31%	136.3%	8
Dist. of Col.	57,240	2,299.3	1,392.5	(906.9)	4.02%	165.1%	4
Florida	1,139,799	0.0	27,727.3	27,727.3	0.00%	0.0%	45
Georgia	518,278	12,176.9	12,607.9	430.9	2.35%	96.6%	26
Hawaii	78,516	2,568.3	1,910.0	(658.2)	3.27%	134.5%	9
<b>Idaho</b>	<b>81,834</b>	<b>1,668.8</b>	<b>1,990.7</b>	<b>322.0</b>	<b>2.04%</b>	<b>83.8%</b>	<b>34</b>
Illinois	748,812	16,541.3	18,215.9	1,674.6	2.21%	90.8%	31
Indiana	329,682	7,116.1	8,020.0	903.9	2.16%	88.7%	33
Iowa	159,665	4,204.7	3,884.1	(320.6)	2.63%	108.3%	18
Kansas	154,961	3,780.0	3,769.7	(10.3)	2.44%	100.3%	24
Kentucky	196,251	6,185.3	4,774.1	(1,411.2)	3.15%	129.6%	11
Louisiana	222,060	3,833.2	5,401.9	1,568.7	1.73%	71.0%	39
Maine	67,855	1,709.1	1,650.7	(58.4)	2.52%	103.5%	22
Maryland	381,397	15,911.9	9,278.0	(6,633.9)	4.17%	171.5%	3
Massachusetts	506,614	17,151.0	12,324.1	(4,826.8)	3.39%	139.2%	7
Michigan	492,022	10,772.2	11,969.2	1,196.9	2.19%	90.0%	32
Minnesota	329,524	12,400.1	8,016.2	(4,383.9)	3.76%	154.7%	6
Mississippi	116,336	1,968.5	2,830.0	861.6	1.69%	69.6%	40
Missouri	300,546	7,044.9	7,311.2	266.3	2.34%	96.4%	27
Montana	53,613	1,412.9	1,304.2	(108.7)	2.64%	108.3%	17
Nebraska	104,430	2,545.7	2,540.4	(5.3)	2.44%	100.2%	25
Nevada	158,924	0.0	3,866.1	3,866.1	0.00%	0.0%	45
New Hampshire	86,798	122.6	2,111.5	1,988.9	0.14%	5.8%	43
New Jersey	619,066	15,903.3	15,059.7	(843.6)	2.57%	105.6%	21
New Mexico	90,539	1,590.3	2,202.5	612.2	1.76%	72.2%	38
New York	1,361,473	68,303.1	33,119.8	(35,183.3)	5.02%	206.2%	1
North Carolina	500,497	13,258.9	12,175.3	(1,083.6)	2.65%	108.9%	16
North Dakota	44,420	415.3	1,080.6	665.3	0.93%	38.4%	42
Ohio	587,177	15,242.4	14,283.9	(958.4)	2.60%	106.7%	19
Oklahoma	191,367	3,565.4	4,655.3	1,089.8	1.86%	76.6%	37
Oregon	221,186	9,847.2	5,380.7	(4,466.5)	4.45%	183.0%	2
Pennsylvania	737,161	19,070.7	17,932.5	(1,138.2)	2.59%	106.3%	20
Rhode Island	59,909	1,376.5	1,457.4	80.9	2.30%	94.5%	29
South Carolina	234,444	4,759.1	5,703.2	944.1	2.03%	83.4%	35
South Dakota	48,548	0.0	1,181.0	1,181.0	0.00%	0.0%	45
Tennessee	334,750	201.9	8,143.3	7,941.4	0.06%	2.5%	44
Texas	1,544,021	0.0	37,560.6	37,560.6	0.00%	0.0%	45
Utah	157,335	4,978.6	3,827.4	(1,151.2)	3.16%	130.1%	10
Vermont	34,570	860.6	841.0	(19.7)	2.49%	102.3%	23
Virginia	502,601	14,872.1	12,226.5	(2,645.6)	2.96%	121.6%	13
Washington	479,841	0.0	11,672.8	11,672.8	0.00%	0.0%	45
West Virginia	76,300	2,096.8	1,856.1	(240.7)	2.75%	113.0%	15
Wisconsin	308,224	8,759.7	7,498.0	(1,261.7)	2.84%	116.8%	14
Wyoming	35,425	0.0	861.8	861.8	0.00%	0.0%	45

**CHART IV: FY 2019 CORPORATE INCOME TAX BURDEN  
BASED ON TOTAL PERSONAL INCOME**

12/16/21 State	Personal Income FY 2019 \$ Million	State & Local FY-19 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	18,402,004	65,675.8			0.36%		
Alabama	215,930	684.3	770.6	86.3	0.32%	88.8%	28
Alaska	45,294	332.5	161.7	(170.9)	0.73%	205.7%	4
Arizona	334,024	514.3	1,192.1	677.8	0.15%	43.1%	44
Arkansas	135,303	533.9	482.9	(51.0)	0.39%	110.6%	18
California	2,544,235	13,792.5	9,080.2	(4,712.3)	0.54%	151.9%	8
Colorado	350,390	794.7	1,250.5	455.9	0.23%	63.5%	37
Connecticut	270,283	900.4	964.6	64.2	0.33%	93.3%	25
Delaware	52,538	296.7	187.5	(109.2)	0.56%	158.2%	7
Dist. of Col.	57,240	642.7	204.3	(438.4)	1.12%	314.6%	1
Florida	1,139,799	3,114.7	4,067.9	953.2	0.27%	76.6%	31
Georgia	518,278	1,271.3	1,849.7	578.4	0.25%	68.7%	33
Hawaii	78,516	190.5	280.2	89.7	0.24%	68.0%	34
<b>Idaho</b>	<b>81,834</b>	<b>285.0</b>	<b>292.1</b>	<b>7.1</b>	<b>0.35%</b>	<b>97.6%</b>	<b>21</b>
Illinois	748,812	3,090.7	2,672.5	(418.2)	0.41%	115.6%	16
Indiana	329,682	752.6	1,176.6	424.0	0.23%	64.0%	36
Iowa	159,665	535.6	569.8	34.2	0.34%	94.0%	24
Kansas	154,961	486.4	553.0	66.6	0.31%	88.0%	29
Kentucky	196,251	768.0	700.4	(67.6)	0.39%	109.7%	19
Louisiana	222,060	495.5	792.5	297.0	0.22%	62.5%	39
Maine	67,855	252.9	242.2	(10.7)	0.37%	104.4%	20
Maryland	381,397	1,301.1	1,361.2	60.1	0.34%	95.6%	23
Massachusetts	506,614	2,946.7	1,808.1	(1,138.6)	0.58%	163.0%	6
Michigan	492,022	1,142.7	1,756.0	613.3	0.23%	65.1%	35
Minnesota	329,524	1,711.7	1,176.1	(535.6)	0.52%	145.5%	9
Mississippi	116,336	494.8	415.2	(79.6)	0.43%	119.2%	15
Missouri	300,546	452.3	1,072.6	620.3	0.15%	42.2%	45
Montana	53,613	185.1	191.3	6.2	0.35%	96.7%	22
Nebraska	104,430	423.7	372.7	(51.0)	0.41%	113.7%	17
Nevada	158,924	0.0	567.2	567.2	0.00%	0.0%	48
New Hampshire	86,798	831.8	309.8	(522.0)	0.96%	268.5%	2
New Jersey	619,066	4,051.4	2,209.4	(1,842.0)	0.65%	183.4%	5
New Mexico	90,539	202.4	323.1	120.8	0.22%	62.6%	38
New York	1,361,473	10,637.7	4,859.0	(5,778.7)	0.78%	218.9%	3
North Carolina	500,497	836.4	1,786.2	949.8	0.17%	46.8%	42
North Dakota	44,420	146.5	158.5	12.0	0.33%	92.4%	27
Ohio	587,177	286.1	2,095.6	1,809.5	0.05%	13.7%	47
Oklahoma	191,367	302.9	683.0	380.1	0.16%	44.3%	43
Oregon	221,186	1,008.4	789.4	(219.0)	0.46%	127.7%	12
Pennsylvania	737,161	3,503.2	2,630.9	(872.3)	0.48%	133.2%	11
Rhode Island	59,909	176.5	213.8	37.3	0.29%	82.5%	30
South Carolina	234,444	396.2	836.7	440.5	0.17%	47.4%	41
South Dakota	48,548	46.3	173.3	127.0	0.10%	26.7%	46
Tennessee	334,750	1,697.5	1,194.7	(502.8)	0.51%	142.1%	10
Texas	1,544,021	0.0	5,510.5	5,510.5	0.00%	0.0%	48
Utah	157,335	522.4	561.5	39.1	0.33%	93.0%	26
Vermont	34,570	149.8	123.4	(26.5)	0.43%	121.4%	14
Virginia	502,601	923.7	1,793.8	870.1	0.18%	51.5%	40
Washington	479,841	0.0	1,712.5	1,712.5	0.00%	0.0%	48
West Virginia	76,300	198.8	272.3	73.5	0.26%	73.0%	32
Wisconsin	308,224	1,364.8	1,100.0	(264.8)	0.44%	124.1%	13
Wyoming	35,425	0.0	126.4	126.4	0.00%	0.0%	48

**CHART V: FY 2019 COMBINED CORPORATE & INDIVIDUAL INCOME TAX BURDEN  
BASED ON TOTAL PERSONAL INCOME**

12/16/21 State	Personal Income FY 2019 \$ Million	State & Local FY-19 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	18,402,004	513,331.4			2.79%		
Alabama	215,930	5,005.3	6,023.5	1,018.2	2.32%	83.1%	35
Alaska	45,294	332.5	1,263.5	931.0	0.73%	26.3%	44
Arizona	334,024	5,871.5	9,317.7	3,446.2	1.76%	63.0%	41
Arkansas	135,303	3,546.4	3,774.3	227.9	2.62%	94.0%	27
California	2,544,235	113,872.4	70,972.5	(42,900.0)	4.48%	160.4%	5
Colorado	350,390	8,966.2	9,774.3	808.1	2.56%	91.7%	30
Connecticut	270,283	9,357.6	7,539.6	(1,818.0)	3.46%	124.1%	12
Delaware	52,538	2,038.1	1,465.6	(572.6)	3.88%	139.1%	8
Dist. of Col.	57,240	2,942.0	1,596.7	(1,345.2)	5.14%	184.2%	2
Florida	1,139,799	3,114.7	31,795.2	28,680.5	0.27%	9.8%	46
Georgia	518,278	13,448.2	14,457.6	1,009.4	2.59%	93.0%	28
Hawaii	78,516	2,758.7	2,190.2	(568.5)	3.51%	126.0%	10
<b>Idaho</b>	<b>81,834</b>	<b>1,953.7</b>	<b>2,282.8</b>	<b>329.1</b>	<b>2.39%</b>	<b>85.6%</b>	<b>33</b>
Illinois	748,812	19,632.0	20,888.4	1,256.4	2.62%	94.0%	26
Indiana	329,682	7,868.7	9,196.6	1,327.9	2.39%	85.6%	34
Iowa	159,665	4,740.3	4,453.9	(286.4)	2.97%	106.4%	19
Kansas	154,961	4,266.4	4,322.7	56.3	2.75%	98.7%	24
Kentucky	196,251	6,953.3	5,474.5	(1,478.9)	3.54%	127.0%	9
Louisiana	222,060	4,328.7	6,194.4	1,865.7	1.95%	69.9%	40
Maine	67,855	1,961.9	1,892.9	(69.1)	2.89%	103.6%	21
Maryland	381,397	17,213.0	10,639.2	(6,573.8)	4.51%	161.8%	4
Massachusetts	506,614	20,097.6	14,132.2	(5,965.4)	3.97%	142.2%	7
Michigan	492,022	11,914.9	13,725.2	1,810.2	2.42%	86.8%	32
Minnesota	329,524	14,111.7	9,192.2	(4,919.5)	4.28%	153.5%	6
Mississippi	116,336	2,463.3	3,245.2	781.9	2.12%	75.9%	37
Missouri	300,546	7,497.2	8,383.9	886.6	2.49%	89.4%	31
Montana	53,613	1,598.0	1,495.5	(102.4)	2.98%	106.8%	18
Nebraska	104,430	2,969.4	2,913.1	(56.3)	2.84%	101.9%	22
Nevada	158,924	0.0	4,433.2	4,433.2	0.00%	0.0%	48
New Hampshire	86,798	954.4	2,421.3	1,466.9	1.10%	39.4%	43
New Jersey	619,066	19,954.7	17,269.1	(2,685.6)	3.22%	115.6%	14
New Mexico	90,539	1,792.6	2,525.6	733.0	1.98%	71.0%	39
New York	1,361,473	78,940.8	37,978.8	(40,962.0)	5.80%	207.9%	1
North Carolina	500,497	14,095.3	13,961.6	(133.7)	2.82%	101.0%	23
North Dakota	44,420	561.8	1,239.1	677.3	1.26%	45.3%	42
Ohio	587,177	15,528.5	16,379.6	851.1	2.64%	94.8%	25
Oklahoma	191,367	3,868.3	5,338.3	1,469.9	2.02%	72.5%	38
Oregon	221,186	10,855.5	6,170.1	(4,685.5)	4.91%	175.9%	3
Pennsylvania	737,161	22,574.0	20,563.4	(2,010.6)	3.06%	109.8%	16
Rhode Island	59,909	1,553.0	1,671.2	118.2	2.59%	92.9%	29
South Carolina	234,444	5,155.3	6,539.9	1,384.6	2.20%	78.8%	36
South Dakota	48,548	46.3	1,354.3	1,308.0	0.10%	3.4%	47
Tennessee	334,750	1,899.4	9,338.0	7,438.6	0.57%	20.3%	45
Texas	1,544,021	0.0	43,071.1	43,071.1	0.00%	0.0%	48
Utah	157,335	5,501.0	4,388.9	(1,112.1)	3.50%	125.3%	11
Vermont	34,570	1,010.5	964.3	(46.1)	2.92%	104.8%	20
Virginia	502,601	15,795.8	14,020.3	(1,775.6)	3.14%	112.7%	15
Washington	479,841	0.0	13,385.4	13,385.4	0.00%	0.0%	48
West Virginia	76,300	2,295.6	2,128.4	(167.2)	3.01%	107.9%	17
Wisconsin	308,224	10,124.5	8,598.0	(1,526.4)	3.28%	117.8%	13
Wyoming	35,425	0.0	988.2	988.2	0.00%	0.0%	48



**CHART VI: FY 2019, MOTOR FUELS & LICENSE TAX BURDEN  
BASED ON TOTAL PERSONAL INCOME**

12/16/21 State	Personal Income FY 2019 \$ Million	State & Local FY-19 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	18,402,004	82,743.5			0.45%		
Alabama	215,930	969.9	970.9	1.0	0.45%	99.9%	32
Alaska	45,294	115.6	203.7	88.1	0.26%	56.8%	46
Arizona	334,024	1,152.4	1,501.9	349.5	0.34%	76.7%	42
Arkansas	135,303	664.5	608.4	(56.1)	0.49%	109.2%	27
California	2,544,235	12,486.8	11,440.0	(1,046.8)	0.49%	109.2%	28
Colorado	350,390	1,229.2	1,575.5	346.3	0.35%	78.0%	40
Connecticut	270,283	741.2	1,215.3	474.1	0.27%	61.0%	45
Delaware	52,538	201.9	236.2	34.4	0.38%	85.5%	38
Dist. of Col.	57,240	73.9	257.4	183.5	0.13%	28.7%	51
Florida	1,139,799	5,250.4	5,125.0	(125.4)	0.46%	102.4%	31
Georgia	518,278	2,225.0	2,330.4	105.4	0.43%	95.5%	36
Hawaii	78,516	593.9	353.0	(240.9)	0.76%	168.2%	3
<b>Idaho</b>	<b>81,834</b>	<b>592.0</b>	<b>368.0</b>	<b>(224.0)</b>	<b>0.72%</b>	<b>160.9%</b>	<b>5</b>
Illinois	748,812	3,273.6	3,367.0	93.4	0.44%	97.2%	34
Indiana	329,682	1,893.3	1,482.4	(410.9)	0.57%	127.7%	13
Iowa	159,665	1,373.2	717.9	(655.3)	0.86%	191.3%	1
Kansas	154,961	720.8	696.8	(24.0)	0.47%	103.5%	30
Kentucky	196,251	947.4	882.4	(65.0)	0.48%	107.4%	29
Louisiana	222,060	748.2	998.5	250.2	0.34%	74.9%	43
Maine	67,855	373.8	305.1	(68.7)	0.55%	122.5%	16
Maryland	381,397	1,657.3	1,714.9	57.7	0.43%	96.6%	35
Massachusetts	506,614	1,224.3	2,278.0	1,053.7	0.24%	53.7%	48
Michigan	492,022	2,851.5	2,212.3	(639.2)	0.58%	128.9%	12
Minnesota	329,524	1,802.9	1,481.7	(321.3)	0.55%	121.7%	17
Mississippi	116,336	624.8	523.1	(101.7)	0.54%	119.4%	20
Missouri	300,546	1,049.1	1,351.4	302.3	0.35%	77.6%	41
Montana	53,613	442.1	241.1	(201.1)	0.82%	183.4%	2
Nebraska	104,430	592.2	469.6	(122.6)	0.57%	126.1%	14
Nevada	158,924	866.4	714.6	(151.9)	0.55%	121.3%	19
New Hampshire	86,798	270.1	390.3	120.2	0.31%	69.2%	44
New Jersey	619,066	1,187.0	2,783.6	1,596.6	0.19%	42.6%	49
New Mexico	90,539	461.7	407.1	(54.6)	0.51%	113.4%	24
New York	1,361,473	3,305.5	6,121.8	2,816.3	0.24%	54.0%	47
North Carolina	500,497	3,102.5	2,250.5	(852.0)	0.62%	137.9%	9
North Dakota	44,420	327.2	199.7	(127.5)	0.74%	163.8%	4
Ohio	587,177	2,890.4	2,640.2	(250.2)	0.49%	109.5%	26
Oklahoma	191,367	1,334.2	860.5	(473.7)	0.70%	155.1%	6
Oregon	221,186	1,206.1	994.6	(211.5)	0.55%	121.3%	18
Pennsylvania	737,161	4,502.2	3,314.6	(1,187.6)	0.61%	135.8%	10
Rhode Island	59,909	105.5	269.4	163.8	0.18%	39.2%	50
South Carolina	234,444	1,186.2	1,054.2	(132.1)	0.51%	112.5%	25
South Dakota	48,548	309.5	218.3	(91.2)	0.64%	141.8%	8
Tennessee	334,750	1,707.6	1,505.2	(202.4)	0.51%	113.4%	23
Texas	1,544,021	6,330.4	6,942.6	612.2	0.41%	91.2%	37
Utah	157,335	809.5	707.4	(102.1)	0.51%	114.4%	22
Vermont	34,570	154.0	155.4	1.5	0.45%	99.1%	33
Virginia	502,601	1,837.6	2,259.9	422.3	0.37%	81.3%	39
Washington	479,841	2,662.4	2,157.6	(504.9)	0.55%	123.4%	15
West Virginia	76,300	448.7	343.1	(105.6)	0.59%	130.8%	11
Wisconsin	308,224	1,623.8	1,385.9	(237.9)	0.53%	117.2%	21
Wyoming	35,425	243.8	159.3	(84.5)	0.69%	153.0%	7

**CHART VII: FY 2019 OVERALL TAX BURDEN  
BASED ON TOTAL PERSONAL INCOME**

12/16/21 State	Personal Income FY 2019 \$ Million	State & Local FY-19 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	18,402,004	1,859,796.3			10.11%		
Alabama	215,930	18,027.7	21,823.0	3,795.3	8.35%	82.6%	45
Alaska	45,294	3,741.7	4,577.6	835.9	8.26%	81.7%	47
Arizona	334,024	29,832.7	33,758.1	3,925.4	8.93%	88.4%	36
Arkansas	135,303	12,922.7	13,674.4	751.7	9.55%	94.5%	28
California	2,544,235	289,467.9	257,132.8	(32,335.1)	11.38%	112.6%	10
Colorado	350,390	32,345.5	35,412.1	3,066.7	9.23%	91.3%	32
Connecticut	270,283	29,621.3	27,316.1	(2,305.2)	10.96%	108.4%	11
Delaware	52,538	5,754.0	5,309.7	(444.3)	10.95%	108.4%	12
Dist. of Col.	57,240	8,560.6	5,785.0	(2,775.6)	14.96%	148.0%	1
Florida	1,139,799	85,635.5	115,193.7	29,558.2	7.51%	74.3%	50
Georgia	518,278	43,798.6	52,379.7	8,581.1	8.45%	83.6%	44
Hawaii	78,516	11,112.3	7,935.2	(3,177.1)	14.15%	140.0%	4
<b>Idaho</b>	<b>81,834</b>	<b>6,997.9</b>	<b>8,270.6</b>	<b>1,272.7</b>	<b>8.55%</b>	<b>84.6%</b>	<b>42</b>
Illinois	748,812	79,579.5	75,678.6	(3,901.0)	10.63%	105.2%	16
Indiana	329,682	29,397.9	33,319.3	3,921.4	8.92%	88.2%	38
Iowa	159,665	17,016.4	16,136.5	(879.9)	10.66%	105.5%	15
Kansas	154,961	15,638.8	15,661.1	22.3	10.09%	99.9%	21
Kentucky	196,251	18,777.0	19,834.0	1,057.1	9.57%	94.7%	27
Louisiana	222,060	20,937.6	22,442.4	1,504.9	9.43%	93.3%	30
Maine	67,855	8,399.4	6,857.8	(1,541.6)	12.38%	122.5%	5
Maryland	381,397	41,036.0	38,545.8	(2,490.2)	10.76%	106.5%	14
Massachusetts	506,614	50,604.8	51,200.9	596.1	9.99%	98.8%	22
Michigan	492,022	44,566.9	49,726.2	5,159.3	9.06%	89.6%	35
Minnesota	329,524	37,983.1	33,303.3	(4,679.8)	11.53%	114.1%	8
Mississippi	116,336	11,761.7	11,757.5	(4.3)	10.11%	100.0%	20
Missouri	300,546	25,036.8	30,374.6	5,337.8	8.33%	82.4%	46
Montana	53,613	4,750.1	5,418.3	668.2	8.86%	87.7%	39
Nebraska	104,430	10,760.6	10,554.2	(206.4)	10.30%	102.0%	18
Nevada	158,924	14,938.8	16,061.6	1,122.8	9.40%	93.0%	31
New Hampshire	86,798	7,058.4	8,772.2	1,713.7	8.13%	80.5%	48
New Jersey	619,066	70,616.3	62,565.8	(8,050.5)	11.41%	112.9%	9
New Mexico	90,539	10,638.1	9,150.3	(1,487.7)	11.75%	116.3%	7
New York	1,361,473	198,675.9	137,597.1	(61,078.8)	14.59%	144.4%	3
North Carolina	500,497	44,663.7	50,582.7	5,919.0	8.92%	88.3%	37
North Dakota	44,420	6,523.4	4,489.3	(2,034.0)	14.69%	145.3%	2
Ohio	587,177	55,884.4	59,343.0	3,458.6	9.52%	94.2%	29
Oklahoma	191,367	16,680.6	19,340.5	2,659.9	8.72%	86.2%	41
Oregon	221,186	22,715.0	22,354.2	(360.8)	10.27%	101.6%	19
Pennsylvania	737,161	73,545.5	74,501.1	955.6	9.98%	98.7%	23
Rhode Island	59,909	6,473.9	6,054.7	(419.2)	10.81%	106.9%	13
South Carolina	234,444	20,024.1	23,694.0	3,669.9	8.54%	84.5%	43
South Dakota	48,548	3,794.5	4,906.5	1,112.0	7.82%	77.3%	49
Tennessee	334,750	23,376.7	33,831.5	10,454.8	6.98%	69.1%	51
Texas	1,544,021	136,540.4	156,046.3	19,505.9	8.84%	87.5%	40
Utah	157,335	15,518.6	15,901.0	382.4	9.86%	97.6%	25
Vermont	34,570	4,187.5	3,493.8	(693.7)	12.11%	119.9%	6
Virginia	502,601	45,944.7	50,795.3	4,850.6	9.14%	90.5%	33
Washington	479,841	45,994.2	48,495.1	2,500.9	9.59%	94.8%	26
West Virginia	76,300	8,073.8	7,711.2	(362.6)	10.58%	104.7%	17
Wisconsin	308,224	30,643.1	31,150.7	507.6	9.94%	98.4%	24
Wyoming	35,425	3,220.0	3,580.2	360.2	9.09%	89.9%	34



**CHART VIII: FY 2019 PER CAPITA PROPERTY TAX BURDEN**

<b>12/16/21 State</b>	<b>July 1, 2019 Population in Millions</b>	<b>Property Tax Revenue \$ Million</b>	<b>Per Capita Tax Capacity (\$)</b>	<b>Tax Effort Per Capita Tax Capacity Index</b>	<b>Rank: Based on Tax Effort</b>
United States	328.240	577,007.9			
Alabama	4.903	3,041.3	8,619.24	35.3%	51
Alaska	0.732	1,625.2	1,285.97	126.4%	11
Arizona	7.279	8,373.5	12,795.16	65.4%	36
Arkansas	3.018	2,377.2	5,304.96	44.8%	50
California	39.512	72,711.7	69,458.02	104.7%	15
Colorado	5.759	10,459.4	10,123.21	103.3%	16
Connecticut	3.565	11,463.8	6,267.37	182.9%	4
Delaware	0.974	941.6	1,711.77	55.0%	43
Dist. of Col.	0.706	2,800.9	1,240.63	225.8%	1
Florida	21.478	31,227.4	37,755.43	82.7%	31
Georgia	10.617	13,700.6	18,664.23	73.4%	33
Hawaii	1.416	2,060.2	2,488.94	82.8%	30
<b>Idaho</b>	<b>1.787</b>	<b>1,967.3</b>	<b>3,141.46</b>	<b>62.6%</b>	<b>40</b>
Illinois	12.672	29,632.1	22,275.63	133.0%	10
Indiana	6.732	7,666.5	11,834.48	64.8%	37
Iowa	3.155	5,599.4	5,546.26	101.0%	17
Kansas	2.913	4,838.2	5,121.28	94.5%	25
Kentucky	4.468	3,899.3	7,853.66	49.6%	47
Louisiana	4.649	4,300.6	8,172.05	52.6%	45
Maine	1.344	3,726.5	2,362.97	157.7%	7
Maryland	6.046	10,210.4	10,627.62	96.1%	22
Massachusetts	6.893	17,854.3	12,116.24	147.4%	8
Michigan	9.987	15,215.7	17,555.76	86.7%	29
Minnesota	5.640	9,738.2	9,913.83	98.2%	19
Mississippi	2.976	3,288.7	5,231.73	62.9%	39
Missouri	6.137	6,862.1	10,788.90	63.6%	38
Montana	1.069	1,835.5	1,878.79	97.7%	20
Nebraska	1.934	3,893.2	3,400.47	114.5%	14
Nevada	3.080	3,205.6	5,414.57	59.2%	42
New Hampshire	1.360	4,413.7	2,390.22	184.7%	3
New Jersey	8.882	31,200.2	15,613.88	199.8%	2
New Mexico	2.097	1,854.0	3,685.99	50.3%	46
New York	19.454	61,857.6	34,197.16	180.9%	5
North Carolina	10.488	10,985.9	18,436.86	59.6%	41
North Dakota	0.762	1,208.6	1,339.62	90.2%	27
Ohio	11.689	16,335.3	20,548.12	79.5%	32
Oklahoma	3.957	3,266.6	6,955.91	47.0%	49
Oregon	4.218	7,045.5	7,414.30	95.0%	24
Pennsylvania	12.802	20,882.9	22,504.45	92.8%	26
Rhode Island	1.059	2,676.2	1,862.24	143.7%	9
South Carolina	5.149	6,551.4	9,050.86	72.4%	34
South Dakota	0.885	1,355.6	1,555.13	87.2%	28
Tennessee	6.829	5,697.1	12,004.92	47.5%	48
Texas	28.996	60,826.6	50,971.48	119.3%	12
Utah	3.206	3,696.1	5,635.71	65.6%	35
Vermont	0.624	1,833.2	1,096.90	167.1%	6
Virginia	8.536	15,109.7	15,004.48	100.7%	18
Washington	7.615	12,964.9	13,386.12	96.9%	21
West Virginia	1.792	1,726.6	3,150.39	54.8%	44
Wisconsin	5.822	9,810.7	10,235.18	95.9%	23
Wyoming	0.579	1,193.2	1,017.39	117.3%	13

**CHART IX: FY 2019 PER CAPITA SALES TAX BURDEN**

<b>12/16/21 State</b>	<b>July 1, 2017 Population in Millions</b>	<b>Sales Tax Revenue \$ Million</b>	<b>Per Capita Tax Capacity (\$)</b>	<b>Tax Effort: Per Capita Tax Capacity Index</b>	<b>Rank: Based on Tax Effort</b>
United States	328.240	433,992.3			
Alabama	4.903	5,510.4	6,482.90	85.0%	33
Alaska	0.732	263.0	967.24	27.2%	47
Arizona	7.279	11,954.5	9,623.79	124.2%	10
Arkansas	3.018	4,836.2	3,990.09	121.2%	12
California	39.512	57,895.0	52,242.34	110.8%	15
Colorado	5.759	8,286.1	7,614.10	108.8%	17
Connecticut	3.565	4,589.0	4,713.96	97.3%	20
Delaware	0.974	0.0	1,287.49	0.0%	48
Dist. of Col.	0.706	1,592.1	933.13	170.6%	3
Florida	21.478	30,912.2	28,397.47	108.9%	16
Georgia	10.617	10,373.0	14,038.16	73.9%	39
Hawaii	1.416	4,089.0	1,872.04	218.4%	1
<b>Idaho</b>	<b>1.787</b>	<b>1,922.6</b>	<b>2,362.82</b>	<b>81.4%</b>	<b>34</b>
Illinois	12.672	14,976.3	16,754.45	89.4%	29
Indiana	6.732	8,094.1	8,901.22	90.9%	25
Iowa	3.155	3,749.0	4,171.58	89.9%	28
Kansas	2.913	4,448.5	3,851.93	115.5%	13
Kentucky	4.468	3,984.8	5,907.08	67.5%	41
Louisiana	4.649	8,192.8	6,146.55	133.3%	6
Maine	1.344	1,613.2	1,777.29	90.8%	26
Maryland	6.046	4,888.7	7,993.49	61.2%	45
Massachusetts	6.893	6,834.0	9,113.14	75.0%	38
Michigan	9.987	9,613.8	13,204.44	72.8%	40
Minnesota	5.640	6,495.7	7,456.62	87.1%	30
Mississippi	2.976	3,731.8	3,935.01	94.8%	22
Missouri	6.137	6,926.7	8,114.80	85.4%	31
Montana	1.069	0.0	1,413.12	0.0%	48
Nebraska	1.934	2,384.7	2,557.64	93.2%	23
Nevada	3.080	6,319.4	4,072.53	155.2%	4
New Hampshire	1.360	0.0	1,797.79	0.0%	48
New Jersey	8.882	10,846.6	11,743.87	92.4%	24
New Mexico	2.097	4,138.3	2,772.39	149.3%	5
New York	19.454	33,185.5	25,721.14	129.0%	9
North Carolina	10.488	11,824.1	13,867.15	85.3%	32
North Dakota	0.762	1,326.1	1,007.58	131.6%	7
Ohio	11.689	15,038.0	15,455.11	97.3%	21
Oklahoma	3.957	5,438.9	5,231.83	104.0%	19
Oregon	4.218	0.0	5,576.61	0.0%	48
Pennsylvania	12.802	12,756.4	16,926.56	75.4%	37
Rhode Island	1.059	1,120.1	1,400.67	80.0%	36
South Carolina	5.149	4,453.7	6,807.54	65.4%	43
South Dakota	0.885	1,521.6	1,169.68	130.1%	8
Tennessee	6.829	9,638.0	9,029.41	106.7%	18
Texas	28.996	46,804.1	38,337.83	122.1%	11
Utah	3.206	3,828.7	4,238.86	90.3%	27
Vermont	0.624	428.6	825.03	52.0%	46
Virginia	8.536	6,929.2	11,285.51	61.4%	44
Washington	7.615	21,658.8	10,068.27	215.1%	2
West Virginia	1.792	1,555.1	2,369.54	65.6%	42
Wisconsin	5.822	6,160.8	7,698.32	80.0%	35
Wyoming	0.579	863.1	765.22	112.8%	14

**CHART X: FY 2019 PER CAPITA INDIVIDUAL INCOME TAX BURDEN**

12/16/21 State	July 1, 2019 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	328.240	447,655.6			
Alabama	4.903	4,321.0	6,687.00	64.6%	37
Alaska	0.732	0.0	997.69	0.0%	45
Arizona	7.279	5,357.3	9,926.77	54.0%	40
Arkansas	3.018	3,012.5	4,115.70	73.2%	33
California	39.512	100,079.9	53,887.08	185.7%	4
Colorado	5.759	8,171.5	7,853.81	104.0%	16
Connecticut	3.565	8,457.2	4,862.37	173.9%	6
Delaware	0.974	1,741.4	1,328.03	131.1%	11
Dist. of Col.	0.706	2,299.3	962.51	238.9%	2
Florida	21.478	0.0	29,291.51	0.0%	45
Georgia	10.617	12,176.9	14,480.12	84.1%	30
Hawaii	1.416	2,568.3	1,930.98	133.0%	9
<b>Idaho</b>	<b>1.787</b>	<b>1,668.8</b>	<b>2,437.21</b>	<b>68.5%</b>	<b>34</b>
Illinois	12.672	16,541.3	17,281.93	95.7%	22
Indiana	6.732	7,116.1	9,181.45	77.5%	32
Iowa	3.155	4,204.7	4,302.91	97.7%	19
Kansas	2.913	3,780.0	3,973.20	95.1%	25
Kentucky	4.468	6,185.3	6,093.05	101.5%	17
Louisiana	4.649	3,833.2	6,340.06	60.5%	38
Maine	1.344	1,709.1	1,833.25	93.2%	26
Maryland	6.046	15,911.9	8,245.15	193.0%	3
Massachusetts	6.893	17,151.0	9,400.05	182.5%	5
Michigan	9.987	10,772.2	13,620.15	79.1%	31
Minnesota	5.640	12,400.1	7,691.37	161.2%	8
Mississippi	2.976	1,968.5	4,058.90	48.5%	41
Missouri	6.137	7,044.9	8,370.27	84.2%	29
Montana	1.069	1,412.9	1,457.61	96.9%	20
Nebraska	1.934	2,545.7	2,638.16	96.5%	21
Nevada	3.080	0.0	4,200.74	0.0%	45
New Hampshire	1.360	122.6	1,854.38	6.6%	43
New Jersey	8.882	15,903.3	12,113.60	131.3%	10
New Mexico	2.097	1,590.3	2,859.67	55.6%	39
New York	19.454	68,303.1	26,530.92	257.4%	1
North Carolina	10.488	13,258.9	14,303.73	92.7%	27
North Dakota	0.762	415.3	1,039.31	40.0%	42
Ohio	11.689	15,242.4	15,941.69	95.6%	23
Oklahoma	3.957	3,565.4	5,396.55	66.1%	36
Oregon	4.218	9,847.2	5,752.18	171.2%	7
Pennsylvania	12.802	19,070.7	17,459.45	109.2%	15
Rhode Island	1.059	1,376.5	1,444.76	95.3%	24
South Carolina	5.149	4,759.1	7,021.86	67.8%	35
South Dakota	0.885	0.0	1,206.50	0.0%	45
Tennessee	6.829	201.9	9,313.68	2.2%	44
Texas	28.996	0.0	39,544.81	0.0%	45
Utah	3.206	4,978.6	4,372.31	113.9%	13
Vermont	0.624	860.6	851.00	101.1%	18
Virginia	8.536	14,872.1	11,640.81	127.8%	12
Washington	7.615	0.0	10,385.25	0.0%	45
West Virginia	1.792	2,096.8	2,444.14	85.8%	28
Wisconsin	5.822	8,759.7	7,940.68	110.3%	14
Wyoming	0.579	0.0	789.32	0.0%	45

**CHART XI: FY 2019 PER CAPITA CORPORATE INCOME TAX BURDEN**

12/16/21 State	July 1, 2019 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	328.240	65,675.8			
Alabama	4.903	684.3	981.05	69.8%	31
Alaska	0.732	332.5	146.37	227.2%	5
Arizona	7.279	514.3	1,456.36	35.3%	45
Arkansas	3.018	533.9	603.82	88.4%	21
California	39.512	13,792.5	7,905.80	174.5%	7
Colorado	5.759	794.7	1,152.24	69.0%	32
Connecticut	3.565	900.4	713.36	126.2%	11
Delaware	0.974	296.7	194.84	152.3%	8
Dist. of Col.	0.706	642.7	141.21	455.1%	1
Florida	21.478	3,114.7	4,297.37	72.5%	30
Georgia	10.617	1,271.3	2,124.39	59.8%	34
Hawaii	1.416	190.5	283.29	67.2%	33
<b>Idaho</b>	<b>1.787</b>	<b>285.0</b>	<b>357.56</b>	<b>79.7%</b>	<b>29</b>
Illinois	12.672	3,090.7	2,535.44	121.9%	13
Indiana	6.732	752.6	1,347.02	55.9%	36
Iowa	3.155	535.6	631.28	84.8%	24
Kansas	2.913	486.4	582.91	83.4%	25
Kentucky	4.468	768.0	893.91	85.9%	23
Louisiana	4.649	495.5	930.15	53.3%	39
Maine	1.344	252.9	268.96	94.0%	20
Maryland	6.046	1,301.1	1,209.65	107.6%	18
Massachusetts	6.893	2,946.7	1,379.09	213.7%	6
Michigan	9.987	1,142.7	1,998.22	57.2%	35
Minnesota	5.640	1,711.7	1,128.40	151.7%	9
Mississippi	2.976	494.8	595.48	83.1%	27
Missouri	6.137	452.3	1,228.01	36.8%	44
Montana	1.069	185.1	213.85	86.6%	22
Nebraska	1.934	423.7	387.05	109.5%	17
Nevada	3.080	0.0	616.29	0.0%	48
New Hampshire	1.360	831.8	272.06	305.7%	2
New Jersey	8.882	4,051.4	1,777.19	228.0%	4
New Mexico	2.097	202.4	419.54	48.2%	40
New York	19.454	10,637.7	3,892.36	273.3%	3
North Carolina	10.488	836.4	2,098.51	39.9%	41
North Dakota	0.762	146.5	152.48	96.1%	19
Ohio	11.689	286.1	2,338.81	12.2%	47
Oklahoma	3.957	302.9	791.73	38.3%	43
Oregon	4.218	1,008.4	843.91	119.5%	15
Pennsylvania	12.802	3,503.2	2,561.48	136.8%	10
Rhode Island	1.059	176.5	211.96	83.3%	26
South Carolina	5.149	396.2	1,030.18	38.5%	42
South Dakota	0.885	46.3	177.01	26.2%	46
Tennessee	6.829	1,697.5	1,366.41	124.2%	12
Texas	28.996	0.0	5,801.64	0.0%	48
Utah	3.206	522.4	641.46	81.4%	28
Vermont	0.624	149.8	124.85	120.0%	14
Virginia	8.536	923.7	1,707.83	54.1%	38
Washington	7.615	0.0	1,523.62	0.0%	48
West Virginia	1.792	198.8	358.58	55.4%	37
Wisconsin	5.822	1,364.8	1,164.98	117.2%	16
Wyoming	0.579	0.0	115.80	0.0%	48

**CHART XII: FY 2019 PER CAPITA COMBINED CORPORATE & INDIVIDUAL  
INCOME TAX BURDEN**

<b>12/16/21 State</b>	<b>July 1, 2019 Population in Millions</b>	<b>Income Tax Revenue \$ Million</b>	<b>Per Capita Tax Capacity (\$)</b>	<b>Tax Effort: Per Capita Tax Capacity Index</b>	<b>Rank: Based on Tax Effort</b>
United States	328.240	513,331.4			
Alabama	4.903	5,005.3	7,668.05	65.3%	35
Alaska	0.732	332.5	1,144.06	29.1%	44
Arizona	7.279	5,871.5	11,383.13	51.6%	41
Arkansas	3.018	3,546.4	4,719.52	75.1%	32
California	39.512	113,872.4	61,792.88	184.3%	4
Colorado	5.759	8,966.2	9,006.04	99.6%	17
Connecticut	3.565	9,357.6	5,575.73	167.8%	6
Delaware	0.974	2,038.1	1,522.86	133.8%	10
Dist. of Col.	0.706	2,942.0	1,103.72	266.6%	1
Florida	21.478	3,114.7	33,588.88	9.3%	46
Georgia	10.617	13,448.2	16,604.51	81.0%	29
Hawaii	1.416	2,758.7	2,214.27	124.6%	11
<b>Idaho</b>	<b>1.787</b>	<b>1,953.7</b>	<b>2,794.78</b>	<b>69.9%</b>	<b>34</b>
Illinois	12.672	19,632.0	19,817.37	99.1%	19
Indiana	6.732	7,868.7	10,528.47	74.7%	33
Iowa	3.155	4,740.3	4,934.19	96.1%	21
Kansas	2.913	4,266.4	4,556.11	93.6%	24
Kentucky	4.468	6,953.3	6,986.96	99.5%	18
Louisiana	4.649	4,328.7	7,270.21	59.5%	38
Maine	1.344	1,961.9	2,102.20	93.3%	25
Maryland	6.046	17,213.0	9,454.79	182.1%	5
Massachusetts	6.893	20,097.6	10,779.13	186.4%	3
Michigan	9.987	11,914.9	15,618.37	76.3%	31
Minnesota	5.640	14,111.7	8,819.78	160.0%	8
Mississippi	2.976	2,463.3	4,654.38	52.9%	40
Missouri	6.137	7,497.2	9,598.28	78.1%	30
Montana	1.069	1,598.0	1,671.45	95.6%	22
Nebraska	1.934	2,969.4	3,025.21	98.2%	20
Nevada	3.080	0.0	4,817.03	0.0%	48
New Hampshire	1.360	954.4	2,126.44	44.9%	43
New Jersey	8.882	19,954.7	13,890.79	143.7%	9
New Mexico	2.097	1,792.6	3,279.22	54.7%	39
New York	19.454	78,940.8	30,423.28	259.5%	2
North Carolina	10.488	14,095.3	16,402.24	85.9%	26
North Dakota	0.762	561.8	1,191.78	47.1%	42
Ohio	11.689	15,528.5	18,280.50	84.9%	27
Oklahoma	3.957	3,868.3	6,188.28	62.5%	37
Oregon	4.218	10,855.5	6,596.09	164.6%	7
Pennsylvania	12.802	22,574.0	20,020.94	112.8%	13
Rhode Island	1.059	1,553.0	1,656.73	93.7%	23
South Carolina	5.149	5,155.3	8,052.04	64.0%	36
South Dakota	0.885	46.3	1,383.51	3.3%	47
Tennessee	6.829	1,899.4	10,680.10	17.8%	45
Texas	28.996	0.0	45,346.45	0.0%	48
Utah	3.206	5,501.0	5,013.77	109.7%	15
Vermont	0.624	1,010.5	975.85	103.5%	16
Virginia	8.536	15,795.8	13,348.64	118.3%	12
Washington	7.615	0.0	11,908.88	0.0%	48
West Virginia	1.792	2,295.6	2,802.73	81.9%	28
Wisconsin	5.822	10,124.5	9,105.66	111.2%	14
Wyoming	0.579	0.0	905.12	0.0%	48

**CHART XIII: FY 2019 PER CAPITA COMBINED MOTOR FUELS & LICENSE  
TAX BURDEN**

<b>12/16/21 State</b>	<b>July 1, 2019 Population in Millions</b>	<b>Motor Vehicle Tax Revenue \$ Million</b>	<b>Per Capita Tax Capacity (\$)</b>	<b>Tax Effort: Per Capita Tax Capacity Index</b>	<b>Rank: Based on Tax Effort</b>
United States	328.240	82,743.5			
Alabama	4.903	969.9	1,236.01	78.5%	42
Alaska	0.732	115.6	184.41	62.7%	48
Arizona	7.279	1,152.4	1,834.84	62.8%	47
Arkansas	3.018	664.5	760.74	87.3%	32
California	39.512	12,486.8	9,960.35	125.4%	12
Colorado	5.759	1,229.2	1,451.68	84.7%	35
Connecticut	3.565	741.2	898.75	82.5%	39
Delaware	0.974	201.9	245.47	82.2%	40
Dist. of Col.	0.706	73.9	177.91	41.5%	50
Florida	21.478	5,250.4	5,414.17	97.0%	29
Georgia	10.617	2,225.0	2,676.47	83.1%	38
Hawaii	1.416	593.9	356.92	166.4%	4
<b>Idaho</b>	<b>1.787</b>	<b>592.0</b>	<b>450.49</b>	<b>131.4%</b>	<b>10</b>
Illinois	12.672	3,273.6	3,194.35	102.5%	22
Indiana	6.732	1,893.3	1,697.08	111.6%	18
Iowa	3.155	1,373.2	795.34	172.7%	1
Kansas	2.913	720.8	734.40	98.2%	26
Kentucky	4.468	947.4	1,126.22	84.1%	36
Louisiana	4.649	748.2	1,171.88	63.8%	46
Maine	1.344	373.8	338.85	110.3%	20
Maryland	6.046	1,657.3	1,524.01	108.7%	21
Massachusetts	6.893	1,224.3	1,737.48	70.5%	43
Michigan	9.987	2,851.5	2,517.51	113.3%	16
Minnesota	5.640	1,802.9	1,421.65	126.8%	11
Mississippi	2.976	624.8	750.24	83.3%	37
Missouri	6.137	1,049.1	1,547.14	67.8%	44
Montana	1.069	442.1	269.42	164.1%	5
Nebraska	1.934	592.2	487.63	121.4%	13
Nevada	3.080	866.4	776.45	111.6%	17
New Hampshire	1.360	270.1	342.76	78.8%	41
New Jersey	8.882	1,187.0	2,239.05	53.0%	49
New Mexico	2.097	461.7	528.57	87.4%	31
New York	19.454	3,305.5	4,903.91	67.4%	45
North Carolina	10.488	3,102.5	2,643.87	117.3%	14
North Dakota	0.762	327.2	192.10	170.3%	2
Ohio	11.689	2,890.4	2,946.62	98.1%	27
Oklahoma	3.957	1,334.2	997.48	133.8%	9
Oregon	4.218	1,206.1	1,063.22	113.4%	15
Pennsylvania	12.802	4,502.2	3,227.16	139.5%	6
Rhode Island	1.059	105.5	267.05	39.5%	51
South Carolina	5.149	1,186.2	1,297.90	91.4%	30
South Dakota	0.885	309.5	223.01	138.8%	7
Tennessee	6.829	1,707.6	1,721.52	99.2%	25
Texas	28.996	6,330.4	7,309.36	86.6%	33
Utah	3.206	809.5	808.17	100.2%	23
Vermont	0.624	154.0	157.30	97.9%	28
Virginia	8.536	1,837.6	2,151.66	85.4%	34
Washington	7.615	2,662.4	1,919.58	138.7%	8
West Virginia	1.792	448.7	451.77	99.3%	24
Wisconsin	5.822	1,623.8	1,467.74	110.6%	19
Wyoming	0.579	243.8	145.90	167.1%	3

**CHART XIV: FY 2019 PER CAPITA OVERALL  
TAX BURDEN**

<b>12/16/21 State</b>	<b>July 1, 2019 Population in Millions</b>	<b>Overall Tax Revenue \$ Million</b>	<b>Per Capita Tax Capacity (\$)</b>	<b>Tax Effort Per Capita Tax Capacity Index</b>	<b>Rank: Based on Tax Effort</b>
United States	328.240	1,859,796.3			
Alabama	4.903	18,027.7	27,781.31	64.9%	50
Alaska	0.732	3,741.7	4,144.91	90.3%	27
Arizona	7.279	29,832.7	41,241.01	72.3%	44
Arkansas	3.018	12,922.7	17,098.80	75.6%	39
California	39.512	289,467.9	223,875.19	129.3%	8
Colorado	5.759	32,345.5	32,628.84	99.1%	18
Connecticut	3.565	29,621.3	20,200.82	146.6%	4
Delaware	0.974	5,754.0	5,517.32	104.3%	16
Dist. of Col.	0.706	8,560.6	3,998.75	214.1%	1
Florida	21.478	85,635.5	121,692.28	70.4%	46
Georgia	10.617	43,798.6	60,158.03	72.8%	43
Hawaii	1.416	11,112.3	8,022.29	138.5%	6
<b>Idaho</b>	<b>1.787</b>	<b>6,997.9</b>	<b>10,125.46</b>	<b>69.1%</b>	<b>48</b>
Illinois	12.672	79,579.5	71,798.20	110.8%	12
Indiana	6.732	29,397.9	38,144.57	77.1%	37
Iowa	3.155	17,016.4	17,876.54	95.2%	21
Kansas	2.913	15,638.8	16,506.76	94.7%	24
Kentucky	4.468	18,777.0	25,313.72	74.2%	42
Louisiana	4.649	20,937.6	26,339.94	79.5%	34
Maine	1.344	8,399.4	7,616.27	110.3%	13
Maryland	6.046	41,036.0	34,254.66	119.8%	9
Massachusetts	6.893	50,604.8	39,052.74	129.6%	7
Michigan	9.987	44,566.9	56,585.26	78.8%	35
Minnesota	5.640	37,983.1	31,954.00	118.9%	10
Mississippi	2.976	11,761.7	16,862.78	69.7%	47
Missouri	6.137	25,036.8	34,774.50	72.0%	45
Montana	1.069	4,750.1	6,055.67	78.4%	36
Nebraska	1.934	10,760.6	10,960.30	98.2%	20
Nevada	3.080	14,938.8	17,452.08	85.6%	29
New Hampshire	1.360	7,058.4	7,704.09	91.6%	26
New Jersey	8.882	70,616.3	50,326.25	140.3%	5
New Mexico	2.097	10,638.1	11,880.58	89.5%	28
New York	19.454	198,675.9	110,223.35	180.2%	2
North Carolina	10.488	44,663.7	59,425.20	75.2%	40
North Dakota	0.762	6,523.4	4,317.82	151.1%	3
Ohio	11.689	55,884.4	66,230.13	84.4%	31
Oklahoma	3.957	16,680.6	22,420.09	74.4%	41
Oregon	4.218	22,715.0	23,897.58	95.1%	22
Pennsylvania	12.802	73,545.5	72,535.73	101.4%	17
Rhode Island	1.059	6,473.9	6,002.31	107.9%	14
South Carolina	5.149	20,024.1	29,172.47	68.6%	49
South Dakota	0.885	3,794.5	5,012.45	75.7%	38
Tennessee	6.829	23,376.7	38,693.92	60.4%	51
Texas	28.996	136,540.4	164,289.88	83.1%	32
Utah	3.206	15,518.6	18,164.87	85.4%	30
Vermont	0.624	4,187.5	3,535.50	118.4%	11
Virginia	8.536	45,944.7	48,362.02	95.0%	23
Washington	7.615	45,994.2	43,145.78	106.6%	15
West Virginia	1.792	8,073.8	10,154.26	79.5%	33
Wisconsin	5.822	30,643.1	32,989.75	92.9%	25
Wyoming	0.579	3,220.0	3,279.23	98.2%	19



**CHART XV: FY 2019 PER CAPITA INCOME**

<b>12/16/21 State</b>	<b>July 1, 2019 Population in Millions</b>	<b>Personal Income FY 2019 \$ Million</b>	<b>Per Capita Income (\$)</b>	<b>Rank:</b>
<b>United States</b>	328.240	18,402,004.0	56,063	
Alabama	4.903	215,930.4	44,039	47
Alaska	0.732	45,293.9	61,915	10
Arizona	7.279	334,023.9	45,890	43
Arkansas	3.018	135,302.7	44,835	46
California	39.512	2,544,235.0	64,391	6
Colorado	5.759	350,390.1	60,845	12
Connecticut	3.565	270,282.8	75,810	2
Delaware	0.974	52,537.6	53,953	23
Dist. of Col.	0.706	57,240.4	81,106	1
Florida	21.478	1,139,799.3	53,069	26
Georgia	10.617	518,278.0	48,814	39
Hawaii	1.416	78,516.1	55,454	19
<b>Idaho</b>	<b>1.787</b>	<b>81,834.2</b>	<b>45,792</b>	<b>44</b>
Illinois	12.672	748,811.6	59,093	13
Indiana	6.732	329,682.0	48,971	37
Iowa	3.155	159,664.6	50,606	30
Kansas	2.913	154,961.0	53,191	25
Kentucky	4.468	196,250.6	43,927	48
Louisiana	4.649	222,059.7	47,767	41
Maine	1.344	67,855.5	50,480	31
Maryland	6.046	381,396.7	63,086	8
Massachusetts	6.893	506,614.2	73,502	3
Michigan	9.987	492,022.2	49,267	34
Minnesota	5.640	329,523.9	58,430	15
Mississippi	2.976	116,335.8	39,089	51
Missouri	6.137	300,546.0	48,969	38
Montana	1.069	53,612.6	50,162	33
Nebraska	1.934	104,430.2	53,986	22
Nevada	3.080	158,923.9	51,596	29
New Hampshire	1.360	86,797.5	63,835	7
New Jersey	8.882	619,065.8	69,697	5
New Mexico	2.097	90,539.2	43,179	49
New York	19.454	1,361,472.7	69,986	4
North Carolina	10.488	500,496.9	47,721	42
North Dakota	0.762	44,420.2	58,290	16
Ohio	11.689	587,177.3	50,233	32
Oklahoma	3.957	191,366.8	48,362	40
Oregon	4.218	221,186.4	52,442	28
Pennsylvania	12.802	737,160.9	57,582	17
Rhode Island	1.059	59,908.9	56,552	18
South Carolina	5.149	234,443.7	45,534	45
South Dakota	0.885	48,547.8	54,877	21
Tennessee	6.829	334,750.3	49,018	36
Texas	28.996	1,544,020.7	53,250	24
Utah	3.206	157,335.1	49,076	35
Vermont	0.624	34,569.6	55,401	20
Virginia	8.536	502,600.8	58,883	14
Washington	7.615	479,840.9	63,013	9
West Virginia	1.792	76,299.5	42,574	50
Wisconsin	5.822	308,224.4	52,937	27
Wyoming	0.579	35,424.5	61,208	11



**CHART A: FY 2019 PROPERTY TAX BURDEN**

**Tax per \$1000 Total Personal Income**

12/16/21

State	Property Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	31.36			
Maine	54.92	1	75.1%	128.5%
Vermont	53.03	2	69.1%	120.6%
New Hampshire	50.85	3	62.2%	111.5%
New Jersey	50.40	4	60.7%	109.6%
Dist. of Col.	48.93	5	56.1%	103.5%
New York	45.43	6	44.9%	89.0%
Rhode Island	44.67	7	42.5%	85.8%
Connecticut	42.41	8	35.3%	76.4%
Illinois	39.57	9	26.2%	64.6%
Texas	39.39	10	25.6%	63.9%
Nebraska	37.28	11	18.9%	55.1%
Alaska	35.88	12	14.4%	49.3%
Massachusetts	35.24	13	12.4%	46.6%
Iowa	35.07	14	11.8%	45.9%
Montana	34.24	15	9.2%	42.4%
Wyoming	33.68	16	7.4%	40.1%
Oregon	31.85	17	1.6%	32.5%
Wisconsin	31.83	18	1.5%	32.4%
Kansas	31.22	19	-0.4%	29.9%
Michigan	30.92	20	-1.4%	28.6%
Virginia	30.06	21	-4.1%	25.1%
Colorado	29.85	22	-4.8%	24.2%
Minnesota	29.55	23	-5.8%	22.9%
California	28.58	24	-8.9%	18.9%
Pennsylvania	28.33	25	-9.7%	17.8%
Mississippi	28.27	26	-9.8%	17.6%
South Carolina	27.94	27	-10.9%	16.2%
South Dakota	27.92	28	-10.9%	16.2%
Ohio	27.82	29	-11.3%	15.7%
Florida	27.40	30	-12.6%	14.0%
North Dakota	27.21	31	-13.2%	13.2%
Washington	27.02	32	-13.8%	12.4%
Maryland	26.77	33	-14.6%	11.4%
Georgia	26.43	34	-15.7%	10.0%
Hawaii	26.24	35	-16.3%	9.1%
Arizona	25.07	36	-20.1%	4.3%
<b>Idaho</b>	<b>24.04</b>	<b>37</b>	<b>-23.3%</b>	<b>0.0%</b>
Utah	23.49	38	-25.1%	-2.3%
Indiana	23.25	39	-25.8%	-3.3%
Missouri	22.83	40	-27.2%	-5.0%
West Virginia	22.63	41	-27.8%	-5.9%
North Carolina	21.95	42	-30.0%	-8.7%
New Mexico	20.48	43	-34.7%	-14.8%
Nevada	20.17	44	-35.7%	-16.1%
Kentucky	19.87	45	-36.6%	-17.3%
Louisiana	19.37	46	-38.2%	-19.4%
Delaware	17.92	47	-42.8%	-25.5%
Arkansas	17.57	48	-44.0%	-26.9%
Oklahoma	17.07	49	-45.6%	-29.0%
Tennessee	17.02	50	-45.7%	-29.2%
Alabama	14.08	51	-55.1%	-41.4%

## CHART B: FY 2019 SALES TAX BURDEN

### Tax per \$1000 Total Personal Income

12/16/21

State	Sales Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	23.58			
Hawaii	46.79	1	98.4%	97.2%
Washington	44.17	2	87.3%	86.1%
Louisiana	42.80	3	81.5%	80.4%
New Mexico	40.90	4	73.4%	72.4%
Nevada	40.77	5	72.9%	71.8%
Arkansas	37.46	6	58.8%	57.9%
South Dakota	34.12	7	44.7%	43.8%
Arizona	33.50	8	42.0%	41.2%
Mississippi	32.63	9	38.4%	37.5%
Tennessee	31.24	10	32.5%	31.6%
Texas	30.80	11	30.6%	29.8%
Kansas	30.73	12	30.3%	29.5%
Ohio	29.19	13	23.8%	23.0%
Florida	28.43	14	20.5%	19.8%
North Dakota	28.05	15	18.9%	18.2%
Oklahoma	27.60	16	17.0%	16.3%
Alabama	26.03	17	10.4%	9.7%
Indiana	25.57	18	8.4%	7.7%
Utah	25.27	19	7.2%	6.5%
Colorado	25.25	20	7.1%	6.4%
Dist. of Col.	25.22	21	6.9%	6.3%
New York	24.53	22	4.0%	3.4%
Iowa	24.17	23	2.5%	1.8%
Maine	23.75	24	0.7%	0.1%
North Carolina	23.74	25	0.7%	0.0%
<b>Idaho</b>	<b>23.73</b>	<b>26</b>	<b>0.6%</b>	<b>0.0%</b>
Missouri	23.71	27	0.6%	-0.1%
Nebraska	23.34	28	-1.0%	-1.6%
California	21.24	29	-9.9%	-10.5%
Illinois	21.12	30	-10.5%	-11.0%
Georgia	20.66	31	-12.4%	-12.9%
Minnesota	20.49	32	-13.1%	-13.7%
Michigan	20.36	33	-13.7%	-14.2%
Wisconsin	20.15	34	-14.5%	-15.1%
West Virginia	20.08	35	-14.8%	-15.4%
Wyoming	19.80	36	-16.0%	-16.5%
Kentucky	19.61	37	-16.8%	-17.3%
South Carolina	18.63	38	-21.0%	-21.5%
Rhode Island	18.22	39	-22.7%	-23.2%
Pennsylvania	17.06	40	-27.7%	-28.1%
New Jersey	16.90	41	-28.3%	-28.8%
Connecticut	16.75	42	-29.0%	-29.4%
Massachusetts	13.74	43	-41.7%	-42.1%
Maryland	12.75	44	-45.9%	-46.3%
Vermont	12.21	45	-48.2%	-48.5%
Virginia	11.87	46	-49.7%	-50.0%
Alaska	5.60	47	-76.3%	-76.4%
Delaware	0.00	48	-100.0%	-100.0%
Montana	0.00	49	-100.0%	-100.0%
New Hampshire	0.00	50	-100.0%	-100.0%
Oregon	0.00	51	-100.0%	-100.0%

**CHART C: FY 2019, INDIVIDUAL INCOME TAX BURDEN**

**Tax per \$1000 Total Personal Income**

12/16/21

<b>State</b>	<b>Ind. Income Tax \$ Per \$1000 Income</b>	<b>Rank</b>	<b>Difference Between Each State &amp; U.S. Average (%)</b>	<b>Difference Between Each State &amp; Idaho (%)</b>
United States	24.33			
New York	50.17	1	106.2%	146.0%
Oregon	44.52	2	83.0%	118.3%
Maryland	41.72	3	71.5%	104.6%
Dist. of Col.	40.17	4	65.1%	97.0%
California	39.34	5	61.7%	92.9%
Minnesota	37.63	6	54.7%	84.5%
Massachusetts	33.85	7	39.2%	66.0%
Delaware	33.15	8	36.3%	62.5%
Hawaii	32.71	9	34.5%	60.4%
Utah	31.64	10	30.1%	55.2%
Kentucky	31.52	11	29.6%	54.6%
Connecticut	31.29	12	28.6%	53.4%
Virginia	29.59	13	21.6%	45.1%
Wisconsin	28.42	14	16.8%	39.4%
West Virginia	27.48	15	13.0%	34.8%
North Carolina	26.49	16	8.9%	29.9%
Montana	26.35	17	8.3%	29.2%
Iowa	26.33	18	8.3%	29.1%
Ohio	25.96	19	6.7%	27.3%
Pennsylvania	25.87	20	6.3%	26.9%
New Jersey	25.69	21	5.6%	26.0%
Maine	25.19	22	3.5%	23.5%
Vermont	24.90	23	2.3%	22.1%
Kansas	24.39	24	0.3%	19.6%
Nebraska	24.38	25	0.2%	19.5%
Georgia	23.50	26	-3.4%	15.2%
Missouri	23.44	27	-3.6%	14.9%
Colorado	23.32	28	-4.1%	14.4%
Rhode Island	22.98	29	-5.5%	12.7%
Arkansas	22.26	30	-8.5%	9.2%
Illinois	22.09	31	-9.2%	8.3%
Michigan	21.89	32	-10.0%	7.4%
Indiana	21.58	33	-11.3%	5.8%
<b>Idaho</b>	<b>20.39</b>	<b>34</b>	<b>-16.2%</b>	<b>0.0%</b>
South Carolina	20.30	35	-16.6%	-0.5%
Alabama	20.01	36	-17.7%	-1.9%
Oklahoma	18.63	37	-23.4%	-8.6%
New Mexico	17.56	38	-27.8%	-13.9%
Louisiana	17.26	39	-29.0%	-15.3%
Mississippi	16.92	40	-30.4%	-17.0%
Arizona	16.04	41	-34.1%	-21.3%
North Dakota	9.35	42	-61.6%	-54.2%
New Hampshire	1.41	43	-94.2%	-93.1%
Tennessee	0.60	44	-97.5%	-97.0%
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 2019 CORPORATE INCOME TAX BURDEN**

**Tax per \$1000 Total Personal Income**

12/16/21

<b>State</b>	<b>Corp. Income Tax \$ Per \$1000 Income</b>	<b>Rank</b>	<b>Difference Between Each State &amp; U.S. Average (%)</b>	<b>Difference Between Each State &amp; Idaho (%)</b>
United States	3.57			
Dist. of Col.	11.23	1	214.6%	222.4%
New Hampshire	9.58	2	168.5%	175.2%
New York	7.81	3	118.9%	124.4%
Alaska	7.34	4	105.7%	110.8%
New Jersey	6.54	5	83.4%	87.9%
Massachusetts	5.82	6	63.0%	67.0%
Delaware	5.65	7	58.2%	62.2%
California	5.42	8	51.9%	55.7%
Minnesota	5.19	9	45.5%	49.2%
Tennessee	5.07	10	42.1%	45.6%
Pennsylvania	4.75	11	33.2%	36.5%
Oregon	4.56	12	27.7%	30.9%
Wisconsin	4.43	13	24.1%	27.2%
Vermont	4.33	14	21.4%	24.5%
Mississippi	4.25	15	19.2%	22.1%
Illinois	4.13	16	15.6%	18.5%
Nebraska	4.06	17	13.7%	16.5%
Arkansas	3.95	18	10.6%	13.3%
Kentucky	3.91	19	9.7%	12.4%
Maine	3.73	20	4.4%	7.0%
<b>Idaho</b>	<b>3.48</b>	<b>21</b>	<b>-2.4%</b>	<b>0.0%</b>
Montana	3.45	22	-3.3%	-0.9%
Maryland	3.41	23	-4.4%	-2.0%
Iowa	3.35	24	-6.0%	-3.7%
Connecticut	3.33	25	-6.7%	-4.3%
Utah	3.32	26	-7.0%	-4.7%
North Dakota	3.30	27	-7.6%	-5.3%
Alabama	3.17	28	-11.2%	-9.0%
Kansas	3.14	29	-12.0%	-9.9%
Rhode Island	2.95	30	-17.5%	-15.4%
Florida	2.73	31	-23.4%	-21.5%
West Virginia	2.61	32	-27.0%	-25.2%
Georgia	2.45	33	-31.3%	-29.6%
Hawaii	2.43	34	-32.0%	-30.3%
Michigan	2.32	35	-34.9%	-33.3%
Indiana	2.28	36	-36.0%	-34.4%
Colorado	2.27	37	-36.5%	-34.9%
New Mexico	2.24	38	-37.4%	-35.8%
Louisiana	2.23	39	-37.5%	-35.9%
Virginia	1.84	40	-48.5%	-47.2%
South Carolina	1.69	41	-52.6%	-51.5%
North Carolina	1.67	42	-53.2%	-52.0%
Oklahoma	1.58	43	-55.7%	-54.5%
Arizona	1.54	44	-56.9%	-55.8%
Missouri	1.50	45	-57.8%	-56.8%
South Dakota	0.95	46	-73.3%	-72.6%
Ohio	0.49	47	-86.3%	-86.0%
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 2019 COMBINED INDIV. & CORP. INCOME TAX BURDEN**

**Tax per \$1000 Total Personal Income**

12/16/21

<b>State</b>	<b>Income Tax &amp; Per \$1000 Income</b>	<b>Rank</b>	<b>Difference Between Each State &amp; U.S. Average (%)</b>	<b>Difference Between Each State &amp; Idaho (%)</b>
United States	27.90			
New York	57.98	1	107.9%	142.9%
Dist. of Col.	51.40	2	84.2%	115.3%
Oregon	49.08	3	75.9%	105.6%
Maryland	45.13	4	61.8%	89.0%
California	44.76	5	60.4%	87.5%
Minnesota	42.82	6	53.5%	79.4%
Massachusetts	39.67	7	42.2%	66.2%
Delaware	38.79	8	39.1%	62.5%
Kentucky	35.43	9	27.0%	48.4%
Hawaii	35.14	10	26.0%	47.2%
Utah	34.96	11	25.3%	46.4%
Connecticut	34.62	12	24.1%	45.0%
Wisconsin	32.85	13	17.8%	37.6%
New Jersey	32.23	14	15.6%	35.0%
Virginia	31.43	15	12.7%	31.6%
Pennsylvania	30.62	16	9.8%	28.3%
West Virginia	30.09	17	7.9%	26.0%
Montana	29.81	18	6.8%	24.8%
Iowa	29.69	19	6.4%	24.4%
Vermont	29.23	20	4.8%	22.4%
Maine	28.91	21	3.6%	21.1%
Nebraska	28.43	22	1.9%	19.1%
North Carolina	28.16	23	1.0%	18.0%
Kansas	27.53	24	-1.3%	15.3%
Ohio	26.45	25	-5.2%	10.8%
Illinois	26.22	26	-6.0%	9.8%
Arkansas	26.21	27	-6.0%	9.8%
Georgia	25.95	28	-7.0%	8.7%
Rhode Island	25.92	29	-7.1%	8.6%
Colorado	25.59	30	-8.3%	7.2%
Missouri	24.95	31	-10.6%	4.5%
Michigan	24.22	32	-13.2%	1.4%
<b>Idaho</b>	<b>23.87</b>	<b>33</b>	<b>-14.4%</b>	<b>0.0%</b>
Indiana	23.87	34	-14.4%	0.0%
Alabama	23.18	35	-16.9%	-2.9%
South Carolina	21.99	36	-21.2%	-7.9%
Mississippi	21.17	37	-24.1%	-11.3%
Oklahoma	20.21	38	-27.5%	-15.3%
New Mexico	19.80	39	-29.0%	-17.1%
Louisiana	19.49	40	-30.1%	-18.3%
Arizona	17.58	41	-37.0%	-26.4%
North Dakota	12.65	42	-54.7%	-47.0%
New Hampshire	11.00	43	-60.6%	-53.9%
Alaska	7.34	44	-73.7%	-69.2%
Tennessee	5.67	45	-79.7%	-76.2%
Florida	2.73	46	-90.2%	-88.6%
South Dakota	0.95	47	-96.6%	-96.0%
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 2019, MOTOR FUELS & LICENSE TAX BURDEN**

**Tax per \$1000 Total Personal Income**

12/16/21

<b>State</b>	<b>Motor Vehicle Tax \$ Per \$1000 Income</b>	<b>Rank</b>	<b>Difference Between Each State &amp; U.S. Average (%)</b>	<b>Difference Between Each State &amp; Idaho (%)</b>
United States	4.50			
Iowa	8.60	1	91.3%	18.9%
Montana	8.25	2	83.4%	14.0%
Hawaii	7.56	3	68.2%	4.6%
North Dakota	7.37	4	63.8%	1.8%
<b>Idaho</b>	<b>7.23</b>	<b>5</b>	<b>60.9%</b>	<b>0.0%</b>
Oklahoma	6.97	6	55.1%	-3.6%
Wyoming	6.88	7	53.0%	-4.9%
South Dakota	6.37	8	41.8%	-11.9%
North Carolina	6.20	9	37.9%	-14.3%
Pennsylvania	6.11	10	35.8%	-15.6%
West Virginia	5.88	11	30.8%	-18.7%
Michigan	5.80	12	28.9%	-19.9%
Indiana	5.74	13	27.7%	-20.6%
Nebraska	5.67	14	26.1%	-21.6%
Washington	5.55	15	23.4%	-23.3%
Maine	5.51	16	22.5%	-23.8%
Minnesota	5.47	17	21.7%	-24.4%
Oregon	5.45	18	21.3%	-24.6%
Nevada	5.45	19	21.3%	-24.6%
Mississippi	5.37	20	19.4%	-25.8%
Wisconsin	5.27	21	17.2%	-27.2%
Utah	5.15	22	14.4%	-28.9%
Tennessee	5.10	23	13.4%	-29.5%
New Mexico	5.10	24	13.4%	-29.5%
South Carolina	5.06	25	12.5%	-30.1%
Ohio	4.92	26	9.5%	-32.0%
Arkansas	4.91	27	9.2%	-32.1%
California	4.91	28	9.2%	-32.2%
Kentucky	4.83	29	7.4%	-33.3%
Kansas	4.65	30	3.5%	-35.7%
Florida	4.61	31	2.4%	-36.3%
Alabama	4.49	32	-0.1%	-37.9%
Vermont	4.45	33	-0.9%	-38.4%
Illinois	4.37	34	-2.8%	-39.6%
Maryland	4.35	35	-3.4%	-39.9%
Georgia	4.29	36	-4.5%	-40.7%
Texas	4.10	37	-8.8%	-43.3%
Delaware	3.84	38	-14.5%	-46.9%
Virginia	3.66	39	-18.7%	-49.5%
Colorado	3.51	40	-22.0%	-51.5%
Missouri	3.49	41	-22.4%	-51.7%
Arizona	3.45	42	-23.3%	-52.3%
Louisiana	3.37	43	-25.1%	-53.4%
New Hampshire	3.11	44	-30.8%	-57.0%
Connecticut	2.74	45	-39.0%	-62.1%
Alaska	2.55	46	-43.2%	-64.7%
New York	2.43	47	-46.0%	-66.4%
Massachusetts	2.42	48	-46.3%	-66.6%
New Jersey	1.92	49	-57.4%	-73.5%
Rhode Island	1.76	50	-60.8%	-75.6%
Dist. of Col.	1.29	51	-71.3%	-82.2%

**CHART G: FY 2019 PER CAPITA PROPERTY TAXES**

12/16/21

<b>State</b>	<b>Per Capita Property Taxes (\$)</b>	<b>Rank</b>	<b>Difference Between Each State &amp; U.S. Average (%)</b>	<b>Difference Between Each State &amp; Idaho (%)</b>
United States	1,757.89			
Dist. of Col.	3,968.67	1	125.8%	260.5%
New Jersey	3,512.67	2	99.8%	219.1%
New Hampshire	3,246.04	3	84.7%	194.9%
Connecticut	3,215.40	4	82.9%	192.1%
New York	3,179.76	5	80.9%	188.8%
Vermont	2,937.89	6	67.1%	166.9%
Maine	2,772.28	7	57.7%	151.8%
Massachusetts	2,590.39	8	47.4%	135.3%
Rhode Island	2,526.21	9	43.7%	129.5%
Illinois	2,338.43	10	33.0%	112.4%
Alaska	2,221.57	11	26.4%	101.8%
Texas	2,097.77	12	19.3%	90.6%
Wyoming	2,061.71	13	17.3%	87.3%
Nebraska	2,012.59	14	14.5%	82.8%
California	1,840.23	15	4.7%	67.2%
Colorado	1,816.27	16	3.3%	65.0%
Iowa	1,774.73	17	1.0%	61.2%
Virginia	1,770.21	18	0.7%	60.8%
Minnesota	1,726.74	19	-1.8%	56.9%
Montana	1,717.36	20	-2.3%	56.0%
Washington	1,702.57	21	-3.1%	54.7%
Maryland	1,688.87	22	-3.9%	53.4%
Wisconsin	1,684.99	23	-4.1%	53.1%
Oregon	1,670.44	24	-5.0%	51.7%
Kansas	1,660.73	25	-5.5%	50.9%
Pennsylvania	1,631.23	26	-7.2%	48.2%
North Dakota	1,585.98	27	-9.8%	44.1%
South Dakota	1,532.37	28	-12.8%	39.2%
Michigan	1,523.57	29	-13.3%	38.4%
Hawaii	1,455.04	30	-17.2%	32.2%
Florida	1,453.94	31	-17.3%	32.1%
Ohio	1,397.48	32	-20.5%	26.9%
Georgia	1,290.39	33	-26.6%	17.2%
South Carolina	1,272.43	34	-27.6%	15.6%
Utah	1,152.88	35	-34.4%	4.7%
Arizona	1,150.41	36	-34.6%	4.5%
Indiana	1,138.78	37	-35.2%	3.4%
Missouri	1,118.07	38	-36.4%	1.6%
Mississippi	1,105.03	39	-37.1%	0.4%
<b>Idaho</b>	<b>1,100.84</b>	<b>40</b>	<b>-37.4%</b>	<b>0.0%</b>
North Carolina	1,047.46	41	-40.4%	-4.8%
Nevada	1,040.73	42	-40.8%	-5.5%
Delaware	966.92	43	-45.0%	-12.2%
West Virginia	963.42	44	-45.2%	-12.5%
Louisiana	925.10	45	-47.4%	-16.0%
New Mexico	884.19	46	-49.7%	-19.7%
Kentucky	872.79	47	-50.4%	-20.7%
Tennessee	834.23	48	-52.5%	-24.2%
Oklahoma	825.54	49	-53.0%	-25.0%
Arkansas	787.73	50	-55.2%	-28.4%
Alabama	620.27	51	-64.7%	-43.7%

**CHART H: FY 2019 PER CAPITA SALES TAXES**

12/16/21

<b>State</b>	<b>Per Capita Sales Taxes (\$)</b>	<b>Rank</b>	<b>Difference Between Each State &amp; U.S. Average (%)</b>	<b>Difference Between Each State &amp; Idaho (%)</b>
United States	1322.18			
Hawaii	2887.99	1	118.4%	168.4%
Washington	2844.27	2	115.1%	164.4%
Dist. of Col.	2255.92	3	70.6%	109.7%
Nevada	2051.63	4	55.2%	90.7%
New Mexico	1973.62	5	49.3%	83.5%
Louisiana	1762.34	6	33.3%	63.8%
North Dakota	1740.18	7	31.6%	61.8%
South Dakota	1720.01	8	30.1%	59.9%
New York	1705.88	9	29.0%	58.6%
Arizona	1642.39	10	24.2%	52.7%
Texas	1614.16	11	22.1%	50.0%
Arkansas	1602.57	12	21.2%	49.0%
Kansas	1526.94	13	15.5%	41.9%
Wyoming	1491.27	14	12.8%	38.6%
California	1465.24	15	10.8%	36.2%
Florida	1439.27	16	8.9%	33.8%
Colorado	1438.88	17	8.8%	33.7%
Tennessee	1411.30	18	6.7%	31.2%
Oklahoma	1374.50	19	4.0%	27.8%
Connecticut	1287.14	20	-2.7%	19.6%
Ohio	1286.50	21	-2.7%	19.6%
Mississippi	1253.89	22	-5.2%	16.6%
Nebraska	1232.78	23	-6.8%	14.6%
New Jersey	1221.16	24	-7.6%	13.5%
Indiana	1202.29	25	-9.1%	11.8%
Maine	1200.12	26	-9.2%	11.6%
Utah	1194.23	27	-9.7%	11.0%
Iowa	1188.26	28	-10.1%	10.5%
Illinois	1181.86	29	-10.6%	9.9%
Minnesota	1151.80	30	-12.9%	7.1%
Missouri	1128.60	31	-14.6%	4.9%
North Carolina	1127.38	32	-14.7%	4.8%
Alabama	1123.84	33	-15.0%	4.5%
<b>Idaho</b>	<b>1075.82</b>	<b>34</b>	<b>-18.6%</b>	<b>0.0%</b>
Wisconsin	1058.11	35	-20.0%	-1.6%
Rhode Island	1057.37	36	-20.0%	-1.7%
Pennsylvania	996.44	37	-24.6%	-7.4%
Massachusetts	991.51	38	-25.0%	-7.8%
Georgia	976.98	39	-26.1%	-9.2%
Michigan	962.64	40	-27.2%	-10.5%
Kentucky	891.91	41	-32.5%	-17.1%
West Virginia	867.73	42	-34.4%	-19.3%
South Carolina	865.01	43	-34.6%	-19.6%
Virginia	811.81	44	-38.6%	-24.5%
Maryland	808.63	45	-38.8%	-24.8%
Vermont	686.90	46	-48.0%	-36.2%
Alaska	359.47	47	-72.8%	-66.6%
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 2019 PER CAPITA INDIVIDUAL INCOME TAXES**

12/16/21

<b>State</b>	<b>Per Capita Individual Income Taxes (\$)</b>	<b>Rank</b>	<b>Difference Between Each State &amp; U.S. Average (%)</b>	<b>Difference Between Each State &amp; Idaho (%)</b>
United States	1363.81			
New York	3511.08	1	157.4%	276.0%
Dist. of Col.	3257.99	2	138.9%	248.9%
Maryland	2631.95	3	93.0%	181.9%
Connecticut	2372.10	4	73.9%	154.0%
Massachusetts	2488.35	5	82.5%	166.5%
California	2532.89	6	85.7%	171.2%
Oregon	2334.70	7	71.2%	150.0%
Minnesota	2198.74	8	61.2%	135.5%
New Jersey	1790.47	9	31.3%	91.7%
Virginia	1742.38	10	27.8%	86.6%
Hawaii	1813.91	11	33.0%	94.2%
Wisconsin	1504.47	12	10.3%	61.1%
Pennsylvania	1489.67	13	9.2%	59.5%
Kentucky	1384.46	14	1.5%	48.3%
Delaware	1788.34	15	31.1%	91.5%
Colorado	1418.98	16	4.0%	52.0%
Ohio	1303.98	17	-4.4%	39.6%
Iowa	1332.68	18	-2.3%	42.7%
Vermont	1379.25	19	1.1%	47.7%
North Carolina	1264.19	20	-7.3%	35.4%
Rhode Island	1299.36	21	-4.7%	39.1%
Utah	1552.93	22	13.9%	66.3%
Nebraska	1316.00	23	-3.5%	40.9%
Maine	1271.43	24	-6.8%	36.2%
Montana	1321.94	25	-3.1%	41.6%
Missouri	1147.86	26	-15.8%	22.9%
Georgia	1146.88	27	-15.9%	22.8%
Illinois	1305.36	28	-4.3%	39.8%
Michigan	1078.64	29	-20.9%	15.5%
West Virginia	1170.00	30	-14.2%	25.3%
<b>Idaho</b>	<b>933.81</b>	<b>31</b>	<b>-31.5%</b>	<b>0.0%</b>
Arkansas	998.24	32	-26.8%	6.9%
Indiana	1057.02	33	-22.5%	13.2%
South Carolina	924.33	34	-32.2%	-1.0%
Kansas	1297.48	35	-4.9%	38.9%
Oklahoma	901.06	36	-33.9%	-3.5%
Alabama	881.26	37	-35.4%	-5.6%
New Mexico	758.42	38	-44.4%	-18.8%
Louisiana	824.57	39	-39.5%	-11.7%
Mississippi	661.42	40	-51.5%	-29.2%
Arizona	736.02	41	-46.0%	-21.2%
North Dakota	544.93	42	-60.0%	-41.6%
New Hampshire	90.18	43	-93.4%	-90.3%
Tennessee	29.57	44	-97.8%	-96.8%
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 2019 PER CAPITA CORPORATE INCOME TAXES**

12/16/21

State	Per Capita Corporate Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	200.08			
Dist. of Col.	910.60	1	355.1%	471.1%
New Hampshire	611.72	2	205.7%	283.6%
New York	546.83	3	173.3%	242.9%
New Jersey	456.13	4	128.0%	186.0%
Alaska	454.54	5	127.2%	185.1%
Massachusetts	427.52	6	113.7%	168.1%
California	349.07	7	74.5%	118.9%
Delaware	304.72	8	52.3%	91.1%
Minnesota	303.51	9	51.7%	90.3%
Pennsylvania	273.65	10	36.8%	71.6%
Connecticut	252.55	11	26.2%	58.4%
Tennessee	248.57	12	24.2%	55.9%
Illinois	243.90	13	21.9%	53.0%
Vermont	240.12	14	20.0%	50.6%
Oregon	239.08	15	19.5%	49.9%
Wisconsin	234.40	16	17.2%	47.0%
Nebraska	219.05	17	9.5%	37.4%
Maryland	215.20	18	7.6%	35.0%
North Dakota	192.27	19	-3.9%	20.6%
Maine	188.12	20	-6.0%	18.0%
Arkansas	176.92	21	-11.6%	11.0%
Montana	173.19	22	-13.4%	8.6%
Kentucky	171.91	23	-14.1%	7.8%
Iowa	169.76	24	-15.2%	6.5%
Kansas	166.96	25	-16.6%	4.7%
Rhode Island	166.57	26	-16.7%	4.5%
Mississippi	166.26	27	-16.9%	4.3%
Utah	162.94	28	-18.6%	2.2%
<b>Idaho</b>	<b>159.46</b>	<b>29</b>	<b>-20.3%</b>	<b>0.0%</b>
Florida	145.02	30	-27.5%	-9.1%
Alabama	139.56	31	-30.2%	-12.5%
Colorado	137.99	32	-31.0%	-13.5%
Hawaii	134.53	33	-32.8%	-15.6%
Georgia	119.73	34	-40.2%	-24.9%
Michigan	114.42	35	-42.8%	-28.2%
Indiana	111.79	36	-44.1%	-29.9%
West Virginia	110.93	37	-44.6%	-30.4%
Virginia	108.22	38	-45.9%	-32.1%
Louisiana	106.58	39	-46.7%	-33.2%
New Mexico	96.51	40	-51.8%	-39.5%
North Carolina	79.75	41	-60.1%	-50.0%
South Carolina	76.95	42	-61.5%	-51.7%
Oklahoma	76.54	43	-61.7%	-52.0%
Missouri	73.69	44	-63.2%	-53.8%
Arizona	70.65	45	-64.7%	-55.7%
South Dakota	52.33	46	-73.8%	-67.2%
Ohio	24.47	47	-87.8%	-84.7%
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 2019 PER CAPITA COMBINED CORP. & IND.  
INCOME TAXES**

12/16/21

State	Per Capita Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	1563.89			
Dist. of Col.	4168.60	1	166.6%	281.3%
New York	4057.91	2	159.5%	271.2%
Massachusetts	2915.87	3	86.4%	166.7%
California	2881.95	4	84.3%	163.6%
Maryland	2847.16	5	82.1%	160.4%
Connecticut	2624.65	6	67.8%	140.1%
Oregon	2573.78	7	64.6%	135.4%
Minnesota	2502.24	8	60.0%	128.9%
New Jersey	2246.60	9	43.7%	105.5%
Delaware	2093.05	10	33.8%	91.4%
Hawaii	1948.44	11	24.6%	78.2%
Virginia	1850.60	12	18.3%	69.3%
Pennsylvania	1763.32	13	12.8%	61.3%
Wisconsin	1738.87	14	11.2%	59.1%
Utah	1715.87	15	9.7%	56.9%
Vermont	1619.37	16	3.5%	48.1%
Colorado	1556.97	17	-0.4%	42.4%
Kentucky	1556.37	18	-0.5%	42.4%
Illinois	1549.26	19	-0.9%	41.7%
Nebraska	1535.05	20	-1.8%	40.4%
Iowa	1502.44	21	-3.9%	37.4%
Montana	1495.13	22	-4.4%	36.8%
Rhode Island	1465.94	23	-6.3%	34.1%
Kansas	1464.45	24	-6.4%	34.0%
Maine	1459.54	25	-6.7%	33.5%
North Carolina	1343.94	26	-14.1%	22.9%
Ohio	1328.46	27	-15.1%	21.5%
West Virginia	1280.93	28	-18.1%	17.2%
Georgia	1266.62	29	-19.0%	15.9%
Missouri	1221.56	30	-21.9%	11.7%
Michigan	1193.06	31	-23.7%	9.1%
Arkansas	1175.16	32	-24.9%	7.5%
Indiana	1168.81	33	-25.3%	6.9%
<b>Idaho</b>	<b>1093.27</b>	<b>34</b>	<b>-30.1%</b>	<b>0.0%</b>
Alabama	1020.82	35	-34.7%	-6.6%
South Carolina	1001.28	36	-36.0%	-8.4%
Oklahoma	977.60	37	-37.5%	-10.6%
Louisiana	931.15	38	-40.5%	-14.8%
New Mexico	854.93	39	-45.3%	-21.8%
Mississippi	827.68	40	-47.1%	-24.3%
Arizona	806.67	41	-48.4%	-26.2%
North Dakota	737.21	42	-52.9%	-32.6%
New Hampshire	701.90	43	-55.1%	-35.8%
Alaska	454.54	44	-70.9%	-58.4%
Tennessee	278.13	45	-82.2%	-74.6%
Florida	145.02	46	-90.7%	-86.7%
South Dakota	52.33	47	-96.7%	-95.2%
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 2019 PER CAPITA MOTOR VEHICLES TAXES**

12/16/21

State	Per Capita Motor Vehicle Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	252.08			
Iowa	435.23	1	72.7%	31.4%
North Dakota	429.35	2	70.3%	29.6%
Wyoming	421.17	3	67.1%	27.1%
Hawaii	419.47	4	66.4%	26.6%
Montana	413.68	5	64.1%	24.9%
Pennsylvania	351.68	6	39.5%	6.2%
South Dakota	349.81	7	38.8%	5.6%
Washington	349.64	8	38.7%	5.5%
Oklahoma	337.18	9	33.8%	1.8%
<b>Idaho</b>	<b>331.26</b>	<b>10</b>	<b>31.4%</b>	<b>0.0%</b>
Minnesota	319.69	11	26.8%	-3.5%
California	316.02	12	25.4%	-4.6%
Nebraska	306.12	13	21.4%	-7.6%
North Carolina	295.81	14	17.3%	-10.7%
Oregon	285.95	15	13.4%	-13.7%
Michigan	285.53	16	13.3%	-13.8%
Nevada	281.30	17	11.6%	-15.1%
Indiana	281.23	18	11.6%	-15.1%
Wisconsin	278.89	19	10.6%	-15.8%
Maine	278.11	20	10.3%	-16.0%
Maryland	274.12	21	8.7%	-17.2%
Illinois	258.33	22	2.5%	-22.0%
Utah	252.50	23	0.2%	-23.8%
West Virginia	250.36	24	-0.7%	-24.4%
Tennessee	250.04	25	-0.8%	-24.5%
Kansas	247.42	26	-1.8%	-25.3%
Ohio	247.28	27	-1.9%	-25.4%
Vermont	246.75	28	-2.1%	-25.5%
Florida	244.46	29	-3.0%	-26.2%
South Carolina	230.39	30	-8.6%	-30.4%
New Mexico	220.19	31	-12.6%	-33.5%
Arkansas	220.18	32	-12.7%	-33.5%
Texas	218.32	33	-13.4%	-34.1%
Virginia	215.29	34	-14.6%	-35.0%
Colorado	213.45	35	-15.3%	-35.6%
Kentucky	212.06	36	-15.9%	-36.0%
Mississippi	209.94	37	-16.7%	-36.6%
Georgia	209.56	38	-16.9%	-36.7%
Connecticut	207.90	39	-17.5%	-37.2%
Delaware	207.31	40	-17.8%	-37.4%
New Hampshire	198.67	41	-21.2%	-40.0%
Alabama	197.81	42	-21.5%	-40.3%
Massachusetts	177.63	43	-29.5%	-46.4%
Missouri	170.93	44	-32.2%	-48.4%
New York	169.92	45	-32.6%	-48.7%
Louisiana	160.95	46	-36.2%	-51.4%
Arizona	158.32	47	-37.2%	-52.2%
Alaska	158.03	48	-37.3%	-52.3%
New Jersey	133.63	49	-47.0%	-59.7%
Dist. of Col.	104.72	50	-58.5%	-68.4%
Rhode Island	99.62	51	-60.5%	-69.9%

**CHART M: FY 2019 OVERALL TAX BURDEN**

**Tax per \$1000 Total Personal Income**

12/16/21

<b>State</b>	<b>Overall Tax \$ Per \$1000 Income</b>	<b>Rank</b>	<b>Difference Between Each State &amp; U.S. Average (%)</b>	<b>Difference Between Each State &amp; Idaho (%)</b>
United States	101.06			
Dist. of Col.	149.56	1	48.0%	74.9%
North Dakota	146.86	2	45.3%	71.7%
New York	145.93	3	44.4%	70.6%
Hawaii	141.53	4	40.0%	65.5%
Maine	123.78	5	22.5%	44.8%
Vermont	121.13	6	19.9%	41.7%
New Mexico	117.50	7	16.3%	37.4%
Minnesota	115.27	8	14.1%	34.8%
New Jersey	114.07	9	12.9%	33.4%
California	113.77	10	12.6%	33.0%
Connecticut	109.59	11	8.4%	28.2%
Delaware	109.52	12	8.4%	28.1%
Rhode Island	108.06	13	6.9%	26.4%
Maryland	107.59	14	6.5%	25.8%
Iowa	106.58	15	5.5%	24.6%
Illinois	106.27	16	5.2%	24.3%
West Virginia	105.82	17	4.7%	23.7%
Nebraska	103.04	18	2.0%	20.5%
Oregon	102.70	19	1.6%	20.1%
Mississippi	101.10	20	0.0%	18.2%
Kansas	100.92	21	-0.1%	18.0%
Massachusetts	99.89	22	-1.2%	16.8%
Pennsylvania	99.77	23	-1.3%	16.7%
Wisconsin	99.42	24	-1.6%	16.3%
Utah	98.63	25	-2.4%	15.3%
Washington	95.85	26	-5.2%	12.1%
Kentucky	95.68	27	-5.3%	11.9%
Arkansas	95.51	28	-5.5%	11.7%
Ohio	95.17	29	-5.8%	11.3%
Louisiana	94.29	30	-6.7%	10.3%
Nevada	94.00	31	-7.0%	9.9%
Colorado	92.31	32	-8.7%	8.0%
Virginia	91.41	33	-9.5%	6.9%
Wyoming	90.90	34	-10.1%	6.3%
Michigan	90.58	35	-10.4%	5.9%
Arizona	89.31	36	-11.6%	4.4%
North Carolina	89.24	37	-11.7%	4.4%
Indiana	89.17	38	-11.8%	4.3%
Montana	88.60	39	-12.3%	3.6%
Texas	88.43	40	-12.5%	3.4%
Oklahoma	87.17	41	-13.8%	1.9%
<b>Idaho</b>	<b>85.51</b>	<b>42</b>	<b>-15.4%</b>	<b>0.0%</b>
South Carolina	85.41	43	-15.5%	-0.1%
Georgia	84.51	44	-16.4%	-1.2%
Alabama	83.49	45	-17.4%	-2.4%
Missouri	83.30	46	-17.6%	-2.6%
Alaska	82.61	47	-18.3%	-3.4%
New Hampshire	81.32	48	-19.5%	-4.9%
South Dakota	78.16	49	-22.7%	-8.6%
Florida	75.13	50	-25.7%	-12.1%
Tennessee	69.83	51	-30.9%	-18.3%

**CHART N: FY 2019 PER CAPITA OVERALL TAXES**

12/16/21

<b>State</b>	<b>Per Capita Overall Taxes (\$)</b>	<b>Rank</b>	<b>Difference Between Each State &amp; U.S. Average (%)</b>	<b>Difference Between Each State &amp; Idaho (%)</b>
United States	5,665.97			
Dist. of Col.	12,129.84	1	114.1%	209.8%
New York	10,212.83	2	80.2%	160.8%
North Dakota	8,560.14	3	51.1%	118.6%
Connecticut	8,308.24	4	46.6%	112.2%
New Jersey	7,950.33	5	40.3%	103.0%
Hawaii	7,848.40	6	38.5%	100.4%
Massachusetts	7,342.01	7	29.6%	87.5%
California	7,326.03	8	29.3%	87.1%
Maryland	6,787.65	9	19.8%	73.3%
Minnesota	6,735.03	10	18.9%	72.0%
Vermont	6,710.88	11	18.4%	71.4%
Illinois	6,280.04	12	10.8%	60.4%
Maine	6,248.59	13	10.3%	59.6%
Rhode Island	6,111.15	14	7.9%	56.1%
Washington	6,040.03	15	6.6%	54.2%
Delaware	5,909.05	16	4.3%	50.9%
Pennsylvania	5,744.85	17	1.4%	46.7%
Colorado	5,616.76	18	-0.9%	43.4%
Wyoming	5,563.62	19	-1.8%	42.1%
Nebraska	5,562.74	20	-1.8%	42.1%
Iowa	5,393.34	21	-4.8%	37.7%
Oregon	5,385.58	22	-4.9%	37.5%
Virginia	5,382.77	23	-5.0%	37.5%
Kansas	5,368.05	24	-5.3%	37.1%
Wisconsin	5,262.93	25	-7.1%	34.4%
New Hampshire	5,191.13	26	-8.4%	32.6%
Alaska	5,114.84	27	-9.7%	30.6%
New Mexico	5,073.41	28	-10.5%	29.6%
Nevada	4,850.02	29	-14.4%	23.9%
Utah	4,840.55	30	-14.6%	23.6%
Ohio	4,780.90	31	-15.6%	22.1%
Texas	4,708.96	32	-16.9%	20.3%
West Virginia	4,505.08	33	-20.5%	15.0%
Louisiana	4,503.87	34	-20.5%	15.0%
Michigan	4,462.55	35	-21.2%	14.0%
Montana	4,444.45	36	-21.6%	13.5%
Indiana	4,366.75	37	-22.9%	11.5%
South Dakota	4,289.18	38	-24.3%	9.5%
Arkansas	4,282.14	39	-24.4%	9.4%
North Carolina	4,258.52	40	-24.8%	8.8%
Oklahoma	4,215.49	41	-25.6%	7.7%
Kentucky	4,202.85	42	-25.8%	7.3%
Georgia	4,125.16	43	-27.2%	5.3%
Arizona	4,098.62	44	-27.7%	4.7%
Missouri	4,079.36	45	-28.0%	4.2%
Florida	3,987.17	46	-29.6%	1.8%
Mississippi	3,952.00	47	-30.3%	0.9%
<b>Idaho</b>	<b>3,915.84</b>	<b>48</b>	<b>-30.9%</b>	<b>0.0%</b>
South Carolina	3,889.15	49	-31.4%	-0.7%
Alabama	3,676.73	50	-35.1%	-6.1%
Tennessee	3,423.06	51	-39.6%	-12.6%

**CHART O: FY 2019 PER CAPITA INCOME**

12/16/21

State	Per Capita Income (\$)	Rank Based on Income	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
<b>United States</b>	56,063			
Dist. of Col.	81,106	1	44.7%	77.1%
Connecticut	75,810	2	35.2%	65.6%
Massachusetts	73,502	3	31.1%	60.5%
New York	69,986	4	24.8%	52.8%
New Jersey	69,697	5	24.3%	52.2%
California	64,391	6	14.9%	40.6%
New Hampshire	63,835	7	13.9%	39.4%
Maryland	63,086	8	12.5%	37.8%
Washington	63,013	9	12.4%	37.6%
Alaska	61,915	10	10.4%	35.2%
Wyoming	61,208	11	9.2%	33.7%
Colorado	60,845	12	8.5%	32.9%
Illinois	59,093	13	5.4%	29.0%
Virginia	58,883	14	5.0%	28.6%
Minnesota	58,430	15	4.2%	27.6%
North Dakota	58,290	16	4.0%	27.3%
Pennsylvania	57,582	17	2.7%	25.7%
Rhode Island	56,552	18	0.9%	23.5%
Hawaii	55,454	19	-1.1%	21.1%
Vermont	55,401	20	-1.2%	21.0%
South Dakota	54,877	21	-2.1%	19.8%
Nebraska	53,986	22	-3.7%	17.9%
Delaware	53,953	23	-3.8%	17.8%
Texas	53,250	24	-5.0%	16.3%
Kansas	53,191	25	-5.1%	16.2%
Florida	53,069	26	-5.3%	15.9%
Wisconsin	52,937	27	-5.6%	15.6%
Oregon	52,442	28	-6.5%	14.5%
Nevada	51,596	29	-8.0%	12.7%
Iowa	50,606	30	-9.7%	10.5%
Maine	50,480	31	-10.0%	10.2%
Ohio	50,233	32	-10.4%	9.7%
Montana	50,162	33	-10.5%	9.5%
Michigan	49,267	34	-12.1%	7.6%
Utah	49,076	35	-12.5%	7.2%
Tennessee	49,018	36	-12.6%	7.0%
Indiana	48,971	37	-12.7%	6.9%
Missouri	48,969	38	-12.7%	6.9%
Georgia	48,814	39	-12.9%	6.6%
Oklahoma	48,362	40	-13.7%	5.6%
Louisiana	47,767	41	-14.8%	4.3%
North Carolina	47,721	42	-14.9%	4.2%
Arizona	45,890	43	-18.1%	0.2%
<b>Idaho</b>	<b>45,792</b>	<b>44</b>	<b>-18.3%</b>	<b>0.0%</b>
South Carolina	45,534	45	-18.8%	-0.6%
Arkansas	44,835	46	-20.0%	-2.1%
Alabama	44,039	47	-21.4%	-3.8%
Kentucky	43,927	48	-21.6%	-4.1%
New Mexico	43,179	49	-23.0%	-5.7%
West Virginia	42,574	50	-24.1%	-7.0%
Mississippi	39,089	51	-30.3%	-14.6%