

**STATE AND LOCAL TAX BURDEN ANALYSIS
EXECUTIVE SUMMARY
FY 2013 TAXES**

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

On the basis of taxes paid per person, Idaho's overall tax burden ranks 49th nationally (out of 51) and 11th regionally (out of the 11 western states), both unchanged since FY 2010 .

	<u>RANK</u>		<u>RANK</u>	
Property tax.....	42	38.3% below national average	10	30.9% below western median
Sales tax.....	35	20.6% below national average	9	29.4% below western median
Individual income.....	35	22.3% below national average	6	equal to the western median
Corporate income...	32	<u>25.9% below national average</u>	5	<u>0.4% above western median</u>
Overall ranking.....	49	31.2% below national average	11	18.3% below western median

Because of relatively low income in Idaho, the state's overall tax burden relative to income is 41st nationally and 11th among the 11 western states.

Property tax.....	37	22.3% below national average	9	11.6% below western median
Sales tax.....	26	0.1% above national average	9	6.9% below western median
Individual income.....	31	5.6% below national average	5	0.8% above western median
Corporate income.....	23	<u>6.6% below national average</u>	4	<u>11.7% above western median</u>
Overall ranking.....	41	13.3% below national average	11	7.5% below western median

Between FY 2012 and FY 2013, Idaho overall relative tax burdens were unchanged except for a one rank increase relative to income. On an overall basis, Idaho taxes remain considerably below the U.S. average on both income-based and per capita based analyses:

	<u>Per \$1,000 of Income</u>	<u>Per capita</u>
Idaho total tax burden	\$ 90.06	\$3,165
National average total tax burden	\$103.82	\$4,599
Western median total tax burden	\$ 97.38	\$3,875

Because per capita income in Idaho is 20.7 percent lower than the U.S. average, ranking systems which compare taxes to income will show higher comparative taxes in Idaho than systems which are based on population.

Idaho's major taxes continue to show balance with little change between FY 2012 and FY 2013. In 2013, property taxes raised 28.0% of overall tax revenue, while income taxes accounted for 29.2% (individual for 25.3% and corporate income tax for 3.9%), and sales tax accounted for 25.9% of state and local tax revenue.

COMPARATIVE TAX POTENTIAL:
Tax Burden in Idaho and the United States
Fiscal Year 2013

Analysis by Alan S. Dornfest
Property Tax Policy Bureau Chief - Property Tax Division
Idaho State Tax Commission
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Acknowledgement:

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

**Comparative Tax Potential FY 2013
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Detailed tax burden charts, with numbered charts showing tax effort percentages and lettered charts showing taxes per \$1,000 or per person as follows:

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

TAX BURDEN IN IDAHO AND THE UNITED STATES - FISCAL YEAR 2013

IDAHO TAX REVENUE SYSTEM - SUMMARY:

In terms of the amount of revenue collected in comparison to income and population, Idaho tax collections tend to indicate low overall taxes, with excellent balance between major tax components. When observed on a regional basis, Idaho is in the somewhat unusual position of relying on three major taxes (income, sales, and property), as opposed to the systems hinged on only two taxes that are found in each of our border states except Utah. On the basis of taxes paid per person, the breadth of the Idaho system, produces the effect of being moderate to low in most specific major tax types, while ranking our overall per capita tax burden 49th highest nationally and 11th highest (lowest) in the 11 western states. Idaho has very low per capita income (with a rank of 50th nationally out of 51 states and the District of Columbia and 11th out of the 11 western states), and this raises our tax burden relative to income to 41st nationally, but still 11th in the western states. This year's overall per capita tax burden rankings are unchanged, while our income based tax burden rankings are slightly higher than the FY 2012 rankings. The current rankings remain close to those indicated in the years leading up to the recent major recession.

The Idaho tax system has tended over the long run to rely relatively less on property tax and sales tax, and relatively more on motor vehicle taxes and income taxes in comparison to both regional and national practices. This year's pattern reflects some changes, with sales tax now appearing slightly higher than income tax in comparison to national average relative burdens. Income tax still appears higher than sales tax on a regional relative basis, using the 11 western states as a comparison group. Property taxes continue to show low relative tax burden, both on a national and regional basis.

Similar overall patterns emerge using either income-based or population-based comparisons; however, our tax burden appears lower when computed on a per capita basis. This reflects our relatively very low per capita income, which trails the national average by 20.7% and is lower than any state except Mississippi.

A comparison of FY 2012 and FY 2013 Idaho tax burden shows the following for our major taxes:

- Idaho's individual income tax burden continued to decrease, going from 14.1% over the U.S. average in FY 2008 to 5.6% below the U.S. average in FY 2013, relative to total personal income. This represents the lowest relative burden for this tax since at least FY 1984, the first year this tax was studied separately from corporate income tax. For the individual income tax, Idaho's income based ranking has dropped from 19th highest in 2008 to 31st highest in 2013. In addition to representing the lowest burden, this is the lowest rank on this basis since this report series began in FY 1984. Our population based ranking followed the same pattern of significant decreases from 23rd in FY 2007 to 35th in FY 2013.

- Corporate income tax burden is highly volatile due mostly to variations in corporate taxable income. On an income basis, the relative burden in Idaho decreased from 4.8% below the U.S. average in FY 2012 to 6.6% below the U.S. average in FY 2013. This reflects a 5.8% increase in collections in Idaho compared with a 7.6% increase in collections nationally.
- Property tax burdens in Idaho remain very low, but increased slightly in FY 2013. Relative to income, these taxes are now 22.3% below the U.S. average, their highest relative point since FY 2006. The 2.7% rate of increase in property tax collections in Idaho slightly exceeded the national 2.1% rate of increase.
- Idaho's relative sales tax burden increased slightly in FY 2013 and is now 0.1% above the U.S. average. Sales tax collections in Idaho grew 7.5%, while nationally, growth in this tax was only 3.8%. The relative burden of sales tax in Idaho is now the highest since FY 2009 and more closely resembles the burden during the 2006 – 2009 period.
- Idaho's relative motor vehicle tax burden (fuel taxes and licenses and registration fees) increased slightly from 40.3% over the U.S. average in FY 2012 to 43.2% over the U.S. average in FY 2013. Although the relative burden of these taxes remains well above the national average, the FY 2013 burden is relatively low for Idaho. Lower relative burdens occurred only in FY 2012, FY 2009, and FY 1984 since this study was begun. 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 4.9% in FY 2013. This was up from the 3.0% increase between FY 2011 and FY 2012, and was slightly more than the national rate of increase of 4.6%. Our relative overall tax burden changed only slightly from FY 2011 to FY 2013. Except for FY 2010 and FY 1981, Idaho's taxes during these three years were the lowest as a percent of total personal income since this analysis was undertaken in FY 1977.

Idaho's major taxes traditionally have been balanced. In FY 2013, property taxes raised 28.0% of overall tax revenue, while income taxes accounted for 29.2% (individual for 25.3% and corporate income tax for 3.9%), and sales tax accounted for 25.9% of our tax revenue.

Regionally, western states either do not have sales tax or tend to rely more on this tax than most other areas of the country. For many years, this study showed Idaho with the lowest relative sales tax among western states using the tax. This pattern began to change in FY 2007, with Colorado in the bottom position. In FY 2008 and FY 2009, California and Colorado were the two western states with lower sales tax burden than Idaho, relative to income. Beginning in FY 2010 and continuing through FY 2013, Idaho's sales tax burden again dropped with respect to other western states and we have maintained the position of lowest in the 9 western states that use the tax.

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 2012 - FY 2013

Tax Type	Idaho - FY 2012/2013 Percent Change	U.S. - FY 2012/2013 Percent Change
Property	2.7%	2.1%
Sales	7.5%	3.8%
Individual Income	11.3%	9.2%
Corporate Income	5.8%	7.6%
Motor Vehicle	3.1%	1.0%
Overall	4.9%	4.6%

METHODOLOGY:

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

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

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

NATIONAL CONDITIONS:

Total nationwide state and local taxes for fiscal year 2013 were \$1,455.5 million, up 4.6% since FY 2012. This was larger than last year's 3.6% increase. Total personal income increased 1.0% to \$14,018,965 million. The national average state and local tax rate increased from 10.01% in FY 2012 to 10.38% of income in FY 2013, more in line with average rates for FY 2011 and 2010. This reflects the slower growth in total personal income during the last year.

In 2013, total U.S. population increased by 0.8% to 313,874,000. The average overall per capita tax increased 4.0% to \$4,599.

Tax burden studies look at the overall burden of one or more taxes on the economy using either total personal income or population as proxies of economic strength. These studies do not enable the determination of the tax incidence on any particular sector, such as wage earners or business or agricultural property. In general, however, states that typically overutilize most or all taxes tend to be the ones with high tax burdens, especially relative to income. In FY 2013 the greatest overall tax overutilization was found in New York (\$48.8 billion), while the greatest amounts of underutilization were \$17.5 billion in Florida and \$17.1 billion in Texas. Patterns for New York, Texas, and Florida have become ingrained over time.

The most significant overall tax burden changes in FY 2013 were in Maryland and Wyoming with tax burden rank in Maryland increasing from 30th in 2012 to 19th in 2013, while the rank in Wyoming decreased from 4th in FY 2012 to 13th in FY 2013. Interestingly, Nebraska's rank decreased from 21st in 2011 to 31st in 2012, but has increased to 24th in FY 2013, illustrating the point that long term ranks are more indicative of tax burden conditions than single year changes. Per capita rank changes were not as pronounced, with the largest change noted in Utah where the per capita overall rank increased from 44th in FY 2012 to 39th in FY 2013.

There were few significant property tax rank changes; of note were decreases in Nevada on the income based analysis (-5) and increases in Maryland on the same basis (+7).

Using the income based relative burden charts, sales tax rank changes were most pronounced in Colorado (+8), Iowa (-10), and Wyoming (-10).

The most significant individual income tax rank changes were decreases in Delaware (-6) and Kansas (-8).

The greatest rank changes in corporate income taxes were in Maine (-14), Montana (+8), and Oklahoma (+8), using income based analysis. Overall, in corporate income tax, there was less volatility than has been indicated in recent years.

Large income based rank changes in motor vehicle and motor fuel taxes occurred in Wyoming (+10) following -12 in FY 2012), New Mexico (+18), and Nebraska (-8).

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

DISTORTING FACTORS:

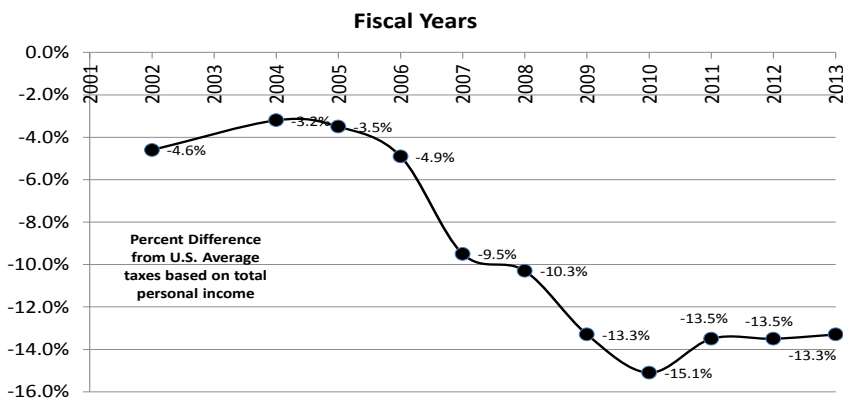
Each year states have one-time or atypical collections or refunds, which may be large enough to affect individual state rankings or even to distort national averages used to compute each state's tax burden. For this reason, long-term patterns of taxation should be ascertained by comparing states over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

For longitudinal analysis, all of the tax information presented in this study has been analyzed under the same methodology since the fiscal year 1984 study was prepared. Prior to that time, corporate and individual income taxes were combined, but identical utilization methodology has been employed back to fiscal year 1980. Reports beginning in FY 1977 are available from the Idaho State Tax Commission.

SUMMARY OF IDAHO'S TAX BURDEN:

Prior to 2002, the long-term pattern in Idaho had been a relative overall tax burden slightly above the U.S. average using income based analysis and significantly below the U.S. average on a per capita basis. Since that time, as shown in the following chart, total relative tax burdens in Idaho have dipped well below the U.S. average when compared to income.

The all-time low (since fiscal year 1977) was reached in FY 2010, followed by a slight increase in FY 2011. This comparison has been essentially level since that time.



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

Our income based relative ranking increased slightly from 42nd in FY 2012 to 41st in FY 2013. Idaho's per capita ranking remained at 49th, significantly below the U.S. average using this measure.

In FY 2013, Idaho underutilized all taxes by \$780.4 million using income as a basis for comparison. This was the greatest comparative underutilization since this report series began in fiscal year 1977.

The overall tax burden in Idaho in FY 2013 increased 4.0%, to \$90.06 per \$1,000 of income. Overall taxes increased 4.9% during this period and total personal income increased 1.0% over the same period. Our per capita taxes increased 4.0%, to \$3,165.20 for each person. National average taxes in FY 2013 were \$103.82 per \$1,000 of income (3.8% higher than in FY 2012) or \$4,598.77 for each person. Table 2 shows our tax effort and corresponding rank on a national level. An effort of 100% would indicate taxes equal to the U.S. average effective tax rate based either on total personal income or population for a particular tax or overall.

Table 2: FY 2013 Idaho taxes in comparison to U.S. averages

Type of Tax	Based on Income		Based on Population	
	Tax Effort %	Rank*	Tax Effort %	Rank*
Property	77.7	37	61.7	42
Sales	100.1	26	79.4	35
Individual Income	94.4	31	74.9	35
Corporate Income	93.4	23	74.1	32
Motor Vehicle	143.2	6	113.6	17
Overall	86.7	41	68.8	49

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

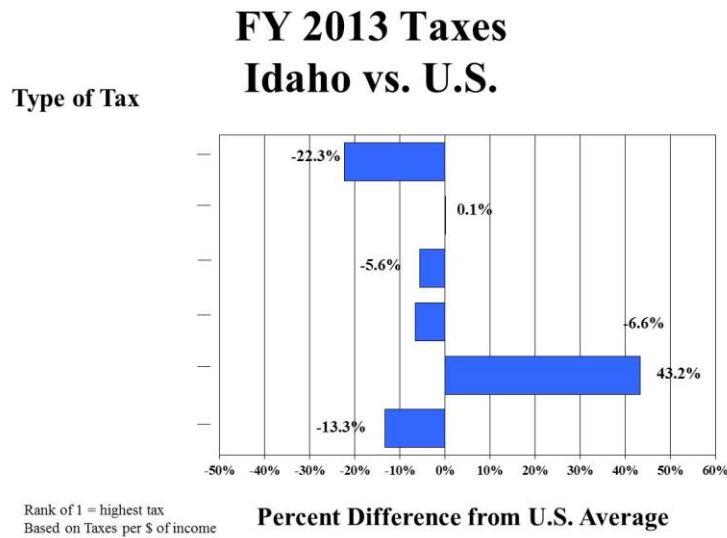
Between FY 2012 and FY 2013, per capita income in Idaho was virtually unchanged, while the national average per capita income increased 0.2%. Idaho per capita income remains low, falling in relative terms to 20.7% below the U.S. average. Ranking systems which compare taxes to income will show higher comparative taxes in Idaho than systems which are based on population.

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

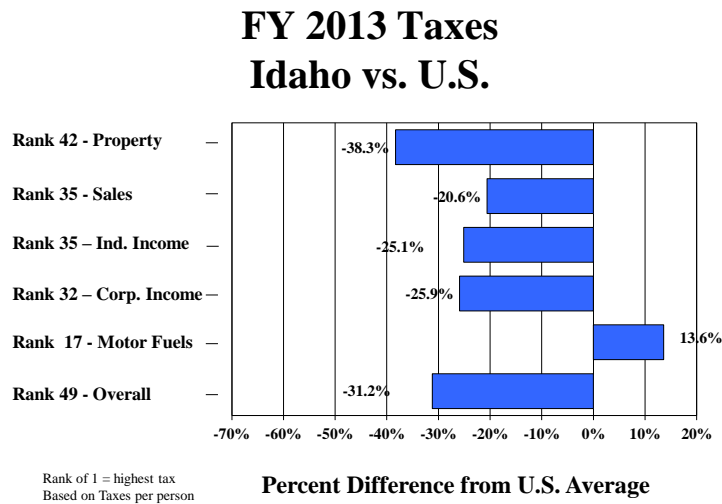
Table 3: Relative income and tax ranks for Idaho since FY 2009

Type of Tax	Number of States	Income Basis for Rank					Population Basis for Rank				
		FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
Property	51	39	38	38	38	37	41	41	41	41	42
Sales	47	24	27	27	28	26	34	37	38	38	35
Individual Income	44	26	25	26	30	31	32	32	33	33	35
Corporate Income	47	26	37	24	21	23	33	40	29	29	32
Motor Vehicle	51	8	6	6	7	6	19	18	15	18	17
Overall	51	43	46	41	42	41	48	51	49	49	49
Per Capita Income	51	45	50	50	49	50	XX	XX	XX	XX	XX

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



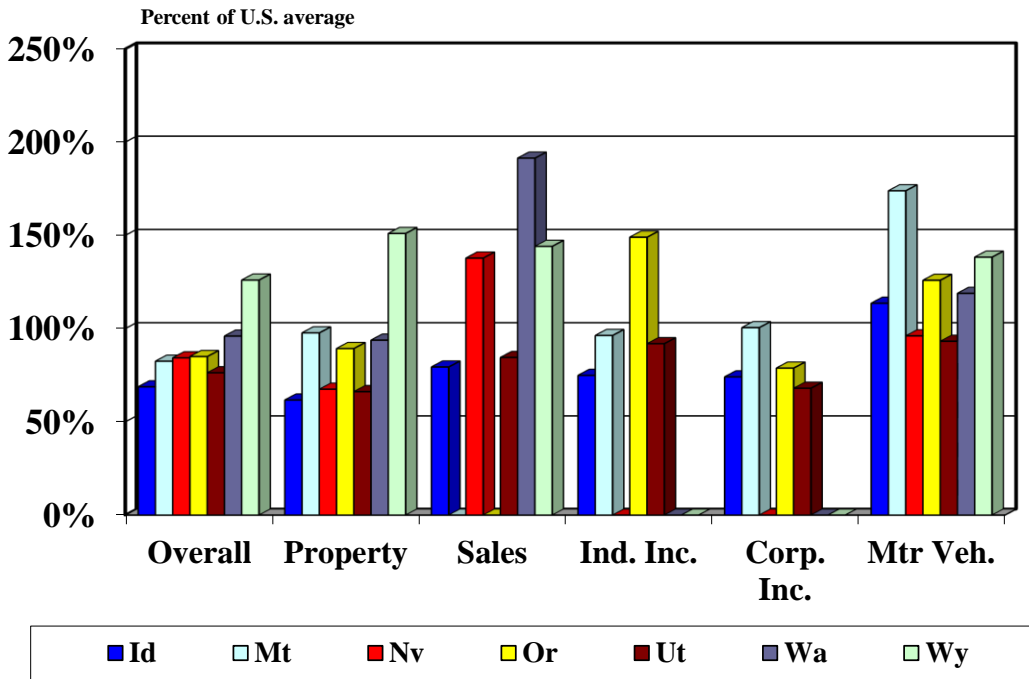
On a per capita population) basis, our tax burden can be viewed using the following chart:



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

Fiscal Year 2013 Tax Burden

Idaho vs. Neighbor States



Based on per capita taxes. States compared to U.S. average.

The charts found on the next four pages indicate the results of income and population based comparisons both regionally and nationally. The first two charts show only ranks, while the final two indicate effective tax rates or amounts.

Income-Based Comparisons - FY 2013 (1= highest effective rate)

Type of Tax	Idaho's Rank Among 11 Western States (National Rank)	Western States Having Lower Taxes National Rank:		Western States with Higher Taxes National Rank:		Western States Not Using Tax
Property Tax	9 (37)	Nevada	38	Arizona	32	
		New Mexico	47	California	28	
				Colorado	27	
				Montana	14	
				Oregon	19	
				Utah	35	
				Washington	29	
				Wyoming	11	
Sales Tax	9 (26)			Arizona	4	Montana
				California	23	Oregon
				Colorado	28	
				Nevada	6	
				New Mexico	3	
				Utah	24	
				Washington	2	
				Wyoming	13	
Individual Income Tax	5 (31)	Arizona	42	California	5	Nevada
		Colorado	32	Montana	20	Washington
		New Mexico	39	Oregon	2	Wyoming
				Utah	18	
Corporate Income Tax	4 (23)	Arizona	34	California	16	Nevada
		Colorado	40	Montana	22	Washington
		Oregon	25	New Mexico	14	Wyoming
		Utah	29			
Motor Vehicle Tax	2 (6)	Arizona	38	Montana	1	
		California	29			
		Colorado	35			
		New Mexico	17			
		Nevada	25			
		Oregon	7			
		Utah	22			
		Washington	24			
		Wyoming	19			
All State & Local Taxes	11 (41)			Arizona	38	
				California	14	
				Colorado	36	
				Montana	32	
				Nevada	30	
				New Mexico	18	
				Oregon	27	
				Utah	33	
				Wyoming	13	
				Washington	37	

Population-Based Comparisons – FY 2013

Type of Tax	Idaho's Rank Among 11 Western States (National Rank)	Western States Having Lower Taxes National Rank		Western States with Higher Taxes National Rank		Western States Not Using Tax
Property Tax	10 (42)	New Mexico	48	Arizona California Colorado Montana Nevada Oregon Utah Washington Wyoming	34 23 25 21 36 27 38 24 8	
Sales Tax	9 (35)			Arizona California Colorado Nevada New Mexico Utah Washington Wyoming	10 18 17 7 8 31 3 5	Montana Oregon
Individual Income Tax	6 (35)	Arizona New Mexico	42 39	California Colorado Montana Oregon Utah	6 23 25 8 27	Nevada Washington Wyoming
Corporate Income Tax	5 (32)	Arizona Colorado Utah	37 33 35	California Montana New Mexico Oregon	12 16 31 27	Nevada Washington Wyoming
Motor Vehicle Tax	5 (17)	Arizona California Colorado Nevada New Mexico Utah	48 19 24 28 30 32	Montana Oregon Washington Wyoming	2 9 14 5	
All State & Local Taxes	11 (49)			Arizona California Colorado Montana Nevada New Mexico Oregon Utah Washington Wyoming	45 14 24 32 30 36 28 39 23 7	

Effective Tax Rate as Percent of 2013 Total Personal Income							
Tax Category	Idaho	11 Western			Nationwide		
		High	Median	Low	High	Median	Low
Property Tax	2.53%	4.18%	2.86%	1.93%	5.42%	2.91%	1.43%
		WY	WA	NM	NJ	VA	OK
Sales Tax	2.34%	4.18%	2.51%	0%	5.01%	2.34%	0%
		WA	CO	MT OR	HI	ID	DE MT NH OR
Individual Income Tax	2.28%	4.08%	2.26%	0%	4.75%	2.45%	0%
		OR	CO	NV WA WY	NY	NE	FL NV SD TX WA WY AK
Corporate Income Tax	0.35	0.43%	0.32%	0%	1.66%	0.33%	0%
		MT	UT	NV WA WY	AK	ME	NV TX WA WY
*Motor Vehicle Tax	0.68	0.94%	0.54%	0.40%	0.94%	0.51%	0.13%
		MT	UT	AZ	MT	IL	DC
Total State & Local Taxes	9.01%	11.16%	9.74%	9.01%	17.87%	10.06%	7.90%
		WY	MT	ID	AK	PA	SD

*Includes motor fuels.

Idaho's Fiscal Year 2013 Total Per Capita Taxes (\$)							
Tax Category	Idaho	11 Western			Nationwide		
		High	Median	Low	High	Median	Low
Property Tax	\$ 887	\$ 2,172	\$1,285	\$ 685	\$3,034	\$1,320	\$ 547
		WY	OR	NM	DC	MI	AL
Sales Tax	\$ 821	\$ 1,978	\$1,162	\$ 0	\$ 2,213	\$ 916	\$ 0
		WA	CO	MT OR	HI	GA	DE MT NH OR
Individual Income Tax	\$ 801	\$ 1,738	\$ 801	\$ 0	\$ 2,549	\$1,022	\$ 0
		CA	ID	NV WA WY	NY	KS	FL NV SD TX WA WY AK
Corporate Income Tax	\$ 124	\$ 194	\$ 124	\$ 0	\$ 856	\$ 133	\$ 0
		CA	CO	NV WA WY	AK	KS	NV TX WA WY
*Motor Vehicle Tax	\$ 239	\$ 365	\$ 238	\$ 147	\$ 452	\$ 206	\$ 90
		MT	CA	AZ	ND	TX	DC
Total State & Local Taxes	\$3,165	\$ 5,794	\$ 3,875	\$ 3,165	\$9,520	\$ 4,238	\$ 3,046
		WY	NV	ID	DC	VA	AL

*Includes motor fuels.

APPENDIX

CHART I: FY 2013 PROPERTY TAX BURDEN - BASED ON TOTAL PERSONAL INCOME

10/30/15

State	Personal Income FY 2013 \$ Million	State & Local FY-13 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	14,018,965	455,441.8			3.25%		
Alabama	174,282	2,645.3	5,662.0	3,016.7	1.52%	46.7%	50
Alaska	38,016	1,411.0	1,235.0	(176.0)	3.71%	114.2%	12
Arizona	242,852	6,688.6	7,889.7	1,201.0	2.75%	84.8%	32
Arkansas	108,137	1,949.6	3,513.1	1,563.5	1.80%	55.5%	49
California	1,836,430	52,442.7	59,661.1	7,218.4	2.86%	87.9%	28
Colorado	244,304	7,027.8	7,936.8	909.1	2.88%	88.5%	27
Connecticut	225,195	9,806.5	7,316.0	(2,490.5)	4.35%	134.0%	8
Delaware	41,297	763.4	1,341.6	578.2	1.85%	56.9%	48
Dist. of Col.	44,182	1,969.7	1,435.4	(534.3)	4.46%	137.2%	7
Florida	806,604	23,817.7	26,204.6	2,386.9	2.95%	90.9%	25
Georgia	373,357	10,100.0	12,129.5	2,029.4	2.71%	83.3%	33
Hawaii	62,275	1,328.6	2,023.2	694.5	2.13%	65.7%	43
Idaho	56,686	1,431.4	1,841.6	410.2	2.53%	77.7%	37
Illinois	597,606	25,541.1	19,414.8	(6,126.3)	4.27%	131.6%	10
Indiana	251,266	6,358.4	8,163.0	1,804.7	2.53%	77.9%	36
Iowa	134,644	4,683.8	4,374.2	(309.5)	3.48%	107.1%	17
Kansas	127,222	4,125.4	4,133.1	7.8	3.24%	99.8%	21
Kentucky	157,802	3,217.9	5,126.6	1,908.8	2.04%	62.8%	46
Louisiana	188,452	3,931.0	6,122.3	2,191.3	2.09%	64.2%	45
Maine	52,589	2,533.9	1,708.5	(825.4)	4.82%	148.3%	5
Maryland	312,975	8,927.9	10,167.8	1,239.9	2.85%	87.8%	30
Massachusetts	379,412	13,883.8	12,326.2	(1,557.6)	3.66%	112.6%	13
Michigan	385,781	13,069.5	12,533.1	(536.5)	3.39%	104.3%	18
Minnesota	256,363	8,386.6	8,328.6	(58.0)	3.27%	100.7%	20
Mississippi	99,589	2,689.5	3,235.4	545.9	2.70%	83.1%	34
Missouri	242,692	5,902.0	7,884.5	1,982.5	2.43%	74.9%	39
Montana	39,562	1,426.8	1,285.3	(141.6)	3.61%	111.0%	14
Nebraska	85,912	3,081.7	2,791.1	(290.6)	3.59%	110.4%	16
Nevada	109,373	2,713.1	3,553.3	840.2	2.48%	76.4%	38
New Hampshire	66,987	3,558.5	2,176.3	(1,382.3)	5.31%	163.5%	2
New Jersey	491,160	26,624.1	15,956.6	(10,667.5)	5.42%	166.9%	1
New Mexico	73,874	1,428.6	2,400.0	971.4	1.93%	59.5%	47
New York	1,056,459	49,101.0	34,321.8	(14,779.2)	4.65%	143.1%	6
North Carolina	375,375	8,892.0	12,195.0	3,303.1	2.37%	72.9%	40
North Dakota	39,516	825.2	1,283.8	458.6	2.09%	64.3%	44
Ohio	469,757	14,060.4	15,261.3	1,200.8	2.99%	92.1%	23
Oklahoma	160,835	2,293.3	5,225.2	2,931.8	1.43%	43.9%	51
Oregon	153,477	5,047.6	4,986.1	(61.5)	3.29%	101.2%	19
Pennsylvania	588,045	17,591.7	19,104.1	1,512.4	2.99%	92.1%	24
Rhode Island	48,591	2,402.8	1,578.6	(824.2)	4.94%	152.2%	4
South Carolina	168,246	5,138.0	5,465.9	327.9	3.05%	94.0%	22
South Dakota	37,548	1,040.2	1,219.8	179.7	2.77%	85.3%	31
Tennessee	254,692	5,444.9	8,274.3	2,829.4	2.14%	65.8%	42
Texas	1,150,753	41,341.9	37,385.2	(3,956.7)	3.59%	110.6%	15
Utah	104,703	2,763.3	3,401.5	638.3	2.64%	81.2%	35
Vermont	27,928	1,462.1	907.3	(554.8)	5.24%	161.1%	3
Virginia	405,973	11,826.4	13,189.1	1,362.6	2.91%	89.7%	26
Washington	329,746	9,415.7	10,712.6	1,296.9	2.86%	87.9%	29
West Virginia	65,546	1,479.0	2,129.4	650.4	2.26%	69.5%	41
Wisconsin	244,614	10,583.5	7,946.9	(2,636.6)	4.33%	133.2%	9
Wyoming	30,283	1,267.0	983.8	(283.2)	4.18%	128.8%	11

CHART II: FY 2013 SALES TAX BURDEN - BASED ON TOTAL PERSONAL INCOME

10/30/15

State	Personal Income FY 2013 \$ Million	State & Local FY-13 Sales Tax Revenue \$ Million	Tax Capacity: Potential Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)	Underutil. Potential: (Overutil.) \$ Million (C4-C3)	Ave. Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	14,018,965	327,065.8			2.33%		
Alabama	174,282	4,358.3	4,066.0	(292.3)	2.50%	107.2%	19
Alaska	38,016	216.9	886.9	670.0	0.57%	24.5%	47
Arizona	242,852	9,023.8	5,665.8	(3,358.0)	3.72%	159.3%	4
Arkansas	108,137	3,854.1	2,522.9	(1,331.3)	3.56%	152.8%	8
California	1,836,430	44,509.9	42,844.4	(1,665.5)	2.42%	103.9%	23
Colorado	244,304	6,127.0	5,699.7	(427.3)	2.51%	107.5%	18
Connecticut	225,195	3,855.9	5,253.8	1,398.0	1.71%	73.4%	40
Delaware	41,297	0.0	963.5	963.5	0.00%	0.0%	48
Dist. of Col.	44,182	1,085.5	1,030.8	(54.8)	2.46%	105.3%	20
Florida	806,604	22,622.6	18,818.3	(3,804.3)	2.80%	120.2%	16
Georgia	373,357	9,156.2	8,710.5	(445.7)	2.45%	105.1%	21
Hawaii	62,275	3,118.3	1,452.9	(1,665.4)	5.01%	214.6%	1
Idaho	56,686	1,324.2	1,322.5	(1.7)	2.34%	100.1%	26
Illinois	597,606	9,782.8	13,942.3	4,159.5	1.64%	70.2%	42
Indiana	251,266	6,793.9	5,862.1	(931.8)	2.70%	115.9%	17
Iowa	134,644	2,823.6	3,141.3	317.7	2.10%	89.9%	31
Kansas	127,222	3,782.3	2,968.1	(814.2)	2.97%	127.4%	12
Kentucky	157,802	3,021.8	3,681.6	659.8	1.91%	82.1%	37
Louisiana	188,452	6,780.4	4,396.6	(2,383.8)	3.60%	154.2%	7
Maine	52,589	1,071.9	1,226.9	155.0	2.04%	87.4%	33
Maryland	312,975	4,114.3	7,301.8	3,187.5	1.31%	56.3%	44
Massachusetts	379,412	5,184.3	8,851.8	3,667.5	1.37%	58.6%	43
Michigan	385,781	8,465.9	9,000.4	534.5	2.19%	94.1%	28
Minnesota	256,363	5,129.4	5,981.0	851.6	2.00%	85.8%	34
Mississippi	99,589	3,191.7	2,323.4	(868.3)	3.20%	137.4%	9
Missouri	242,692	5,317.0	5,662.1	345.0	2.19%	93.9%	29
Montana	39,562	0.0	923.0	923.0	0.00%	0.0%	49
Nebraska	85,912	2,009.9	2,004.4	(5.6)	2.34%	100.3%	25
Nevada	109,373	3,976.0	2,551.7	(1,424.3)	3.64%	155.8%	6
New Hampshire	66,987	0.0	1,562.8	1,562.8	0.00%	0.0%	50
New Jersey	491,160	8,454.8	11,458.9	3,004.1	1.72%	73.8%	39
New Mexico	73,874	2,928.0	1,723.5	(1,204.5)	3.96%	169.9%	3
New York	1,056,459	25,793.1	24,647.4	(1,145.7)	2.44%	104.6%	22
North Carolina	375,375	7,829.8	8,757.6	927.8	2.09%	89.4%	32
North Dakota	39,516	1,464.9	921.9	(543.0)	3.71%	158.9%	5
Ohio	469,757	10,586.1	10,959.6	373.4	2.25%	96.6%	27
Oklahoma	160,835	4,512.8	3,752.3	(760.5)	2.81%	120.3%	15
Oregon	153,477	0.0	3,580.6	3,580.6	0.00%	0.0%	51
Pennsylvania	588,045	9,948.2	13,719.2	3,771.0	1.69%	72.5%	41
Rhode Island	48,591	881.5	1,133.6	252.2	1.81%	77.8%	38
South Carolina	168,246	3,571.2	3,925.2	354.0	2.12%	91.0%	30
South Dakota	37,548	1,182.0	876.0	(306.0)	3.15%	134.9%	11
Tennessee	254,692	8,098.8	5,942.0	(2,156.8)	3.18%	136.3%	10
Texas	1,150,753	32,627.2	26,847.3	(5,779.8)	2.84%	121.5%	14
Utah	104,703	2,534.7	2,442.7	(91.9)	2.42%	103.8%	24
Vermont	27,928	357.8	651.6	293.7	1.28%	54.9%	45
Virginia	405,973	4,906.5	9,471.4	4,564.9	1.21%	51.8%	46
Washington	329,746	13,795.7	7,693.1	(6,102.6)	4.18%	179.3%	2
West Virginia	65,546	1,255.4	1,529.2	273.8	1.92%	82.1%	36
Wisconsin	244,614	4,770.9	5,706.9	936.0	1.95%	83.6%	35
Wyoming	30,283	868.4	706.5	(161.9)	2.87%	122.9%	13

**CHART III: FY 2013 INDIVIDUAL INCOME TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

10/30/15 State	Personal Income FY 2013 \$ Million	State & Local FY-13 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	14,018,965	338,471.5			2.41%		
Alabama	174,282	3,316.3	4,207.8	891.5	1.90%	78.8%	36
Alaska	38,016	0.0	917.8	917.8	0.00%	0.0%	51
Arizona	242,852	3,397.7	5,863.4	2,465.7	1.40%	57.9%	42
Arkansas	108,137	2,649.6	2,610.8	(38.7)	2.45%	101.5%	25
California	1,836,430	66,809.0	44,338.5	(22,470.5)	3.64%	150.7%	5
Colorado	244,304	5,528.5	5,898.4	370.0	2.26%	93.7%	32
Connecticut	225,195	7,811.9	5,437.1	(2,374.9)	3.47%	143.7%	7
Delaware	41,297	1,187.1	997.1	(190.0)	2.87%	119.1%	14
Dist. of Col.	44,182	1,640.9	1,066.7	(574.2)	3.71%	153.8%	4
Florida	806,604	0.0	19,474.5	19,474.5	0.00%	0.0%	50
Georgia	373,357	8,772.2	9,014.3	242.1	2.35%	97.3%	28
Hawaii	62,275	1,735.7	1,503.6	(232.2)	2.79%	115.4%	15
Idaho	56,686	1,292.6	1,368.6	76.1	2.28%	94.4%	31
Illinois	597,606	16,538.7	14,428.5	(2,110.2)	2.77%	114.6%	16
Indiana	251,266	6,182.1	6,066.5	(115.6)	2.46%	101.9%	24
Iowa	134,644	3,540.1	3,250.8	(289.3)	2.63%	108.9%	21
Kansas	127,222	2,959.1	3,071.6	112.5	2.33%	96.3%	30
Kentucky	157,802	4,886.1	3,810.0	(1,076.1)	3.10%	128.2%	10
Louisiana	188,452	2,740.0	4,550.0	1,810.0	1.45%	60.2%	41
Maine	52,589	1,531.5	1,269.7	(261.8)	2.91%	120.6%	13
Maryland	312,975	12,236.8	7,556.4	(4,680.4)	3.91%	161.9%	3
Massachusetts	379,412	12,876.2	9,160.5	(3,715.7)	3.39%	140.6%	8
Michigan	385,781	8,575.5	9,314.2	738.8	2.22%	92.1%	34
Minnesota	256,363	8,950.8	6,189.6	(2,761.2)	3.49%	144.6%	6
Mississippi	99,589	1,755.4	2,404.5	649.0	1.76%	73.0%	38
Missouri	242,692	5,690.7	5,859.5	168.8	2.34%	97.1%	29
Montana	39,562	1,045.5	955.2	(90.3)	2.64%	109.5%	20
Nebraska	85,912	2,101.7	2,074.3	(27.4)	2.45%	101.3%	26
Nevada	109,373	0.0	2,640.7	2,640.7	0.00%	0.0%	49
New Hampshire	66,987	99.0	1,617.3	1,518.3	0.15%	6.1%	43
New Jersey	491,160	12,108.6	11,858.5	(250.1)	2.47%	102.1%	23
New Mexico	73,874	1,240.9	1,783.6	542.6	1.68%	69.6%	39
New York	1,056,459	50,213.8	25,507.0	(24,706.9)	4.75%	196.9%	1
North Carolina	375,375	11,068.2	9,063.0	(2,005.2)	2.95%	122.1%	12
North Dakota	39,516	641.8	954.1	312.3	1.62%	67.3%	40
Ohio	469,757	14,667.9	11,341.7	(3,326.2)	3.12%	129.3%	9
Oklahoma	160,835	2,916.6	3,883.2	966.6	1.81%	75.1%	37
Oregon	153,477	6,260.2	3,705.5	(2,554.7)	4.08%	168.9%	2
Pennsylvania	588,045	15,353.8	14,197.6	(1,156.1)	2.61%	108.1%	22
Rhode Island	48,591	1,089.0	1,173.2	84.2	2.24%	92.8%	33
South Carolina	168,246	3,357.5	4,062.1	704.6	2.00%	82.7%	35
South Dakota	37,548	0.0	906.5	906.5	0.00%	0.0%	48
Tennessee	254,692	262.8	6,149.2	5,886.4	0.10%	4.3%	44
Texas	1,150,753	0.0	27,783.6	27,783.6	0.00%	0.0%	47
Utah	104,703	2,852.1	2,527.9	(324.2)	2.72%	112.8%	18
Vermont	27,928	663.0	674.3	11.3	2.37%	98.3%	27
Virginia	405,973	10,900.9	9,801.7	(1,099.1)	2.69%	111.2%	19
Washington	329,746	0.0	7,961.3	7,961.3	0.00%	0.0%	46
West Virginia	65,546	1,795.9	1,582.5	(213.4)	2.74%	113.5%	17
Wisconsin	244,614	7,227.7	5,905.9	(1,321.8)	2.95%	122.4%	11
Wyoming	30,283	0.0	731.1	731.1	0.00%	0.0%	45

**CHART IV: FY 2013 CORPORATE INCOME TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

10/30/15 State	Personal Income FY 2013 \$ Million	State & Local FY-13 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	14,018,965	53,039.5			0.38%		
Alabama	174,282	382.2	659.4	277.2	0.22%	58.0%	40
Alaska	38,016	630.9	143.8	(487.1)	1.66%	438.7%	1
Arizona	242,852	662.0	918.8	256.8	0.27%	72.1%	34
Arkansas	108,137	402.9	409.1	6.3	0.37%	98.5%	19
California	1,836,430	7,462.0	6,948.0	(514.0)	0.41%	107.4%	16
Colorado	244,304	652.2	924.3	272.1	0.27%	70.6%	35
Connecticut	225,195	572.6	852.0	279.4	0.25%	67.2%	37
Delaware	41,297	315.1	156.2	(158.8)	0.76%	201.7%	5
Dist. of Col.	44,182	453.3	167.2	(286.1)	1.03%	271.2%	3
Florida	806,604	2,071.7	3,051.7	980.0	0.26%	67.9%	36
Georgia	373,357	797.3	1,412.6	615.3	0.21%	56.4%	41
Hawaii	62,275	123.7	235.6	111.9	0.20%	52.5%	42
Idaho	56,686	200.3	214.5	14.1	0.35%	93.4%	23
Illinois	597,606	4,462.6	2,261.0	(2,201.6)	0.75%	197.4%	6
Indiana	251,266	781.6	950.6	169.1	0.31%	82.2%	30
Iowa	134,644	428.6	509.4	80.9	0.32%	84.1%	28
Kansas	127,222	384.6	481.3	96.8	0.30%	79.9%	32
Kentucky	157,802	770.5	597.0	(173.4)	0.49%	129.0%	11
Louisiana	188,452	252.4	713.0	460.6	0.13%	35.4%	45
Maine	52,589	172.0	199.0	27.0	0.33%	86.4%	26
Maryland	312,975	952.1	1,184.1	232.0	0.30%	80.4%	31
Massachusetts	379,412	1,888.4	1,435.5	(453.0)	0.50%	131.6%	9
Michigan	385,781	895.2	1,459.6	564.4	0.23%	61.3%	38
Minnesota	256,363	1,363.1	969.9	(393.2)	0.53%	140.5%	8
Mississippi	99,589	416.0	376.8	(39.2)	0.42%	110.4%	15
Missouri	242,692	452.2	918.2	466.0	0.19%	49.2%	44
Montana	39,562	171.0	149.7	(21.3)	0.43%	114.2%	14
Nebraska	85,912	275.6	325.0	49.5	0.32%	84.8%	27
Nevada	109,373	0.0	413.8	413.8	0.00%	0.0%	51
New Hampshire	66,987	553.2	253.4	(299.8)	0.83%	218.3%	4
New Jersey	491,160	2,282.1	1,858.3	(423.8)	0.46%	122.8%	12
New Mexico	73,874	267.5	279.5	12.0	0.36%	95.7%	22
New York	1,056,459	11,630.4	3,997.0	(7,633.4)	1.10%	291.0%	2
North Carolina	375,375	1,285.9	1,420.2	134.3	0.34%	90.5%	24
North Dakota	39,516	225.7	149.5	(76.2)	0.57%	151.0%	7
Ohio	469,757	503.6	1,777.3	1,273.7	0.11%	28.3%	46
Oklahoma	160,835	585.1	608.5	23.4	0.36%	96.2%	21
Oregon	153,477	518.5	580.7	62.2	0.34%	89.3%	25
Pennsylvania	588,045	2,564.7	2,224.8	(339.9)	0.44%	115.3%	13
Rhode Island	48,591	144.3	183.8	39.5	0.30%	78.5%	33
South Carolina	168,246	386.7	636.5	249.9	0.23%	60.7%	39
South Dakota	37,548	37.2	142.1	104.9	0.10%	26.2%	47
Tennessee	254,692	1,256.2	963.6	(292.6)	0.49%	130.4%	10
Texas	1,150,753	0.0	4,353.8	4,353.8	0.00%	0.0%	50
Utah	104,703	330.7	396.1	65.4	0.32%	83.5%	29
Vermont	27,928	105.6	105.7	0.0	0.38%	100.0%	18
Virginia	405,973	772.0	1,536.0	764.0	0.19%	50.3%	43
Washington	329,746	0.0	1,247.6	1,247.6	0.00%	0.0%	49
West Virginia	65,546	242.4	248.0	5.6	0.37%	97.8%	20
Wisconsin	244,614	955.8	925.5	(30.3)	0.39%	103.3%	17
Wyoming	30,283	0.0	114.6	114.6	0.00%	0.0%	48

**CHART V: FY 2013 COMBINED CORPORATE & INDIVIDUAL INCOME TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

10/30/15 State	Personal Income FY 2013 \$ Million	State & Local FY-13 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	14,018,965	391,510.9			2.79%		
Alabama	174,282	3,698.5	4,867.2	1,168.7	2.12%	76.0%	39
Alaska	38,016	630.9	1,061.7	430.7	1.66%	59.4%	42
Arizona	242,852	4,059.7	6,782.2	2,722.5	1.67%	59.9%	41
Arkansas	108,137	3,052.5	3,020.0	(32.5)	2.82%	101.1%	24
California	1,836,430	74,271.0	51,286.4	(22,984.6)	4.04%	144.8%	5
Colorado	244,304	6,180.7	6,822.7	642.1	2.53%	90.6%	33
Connecticut	225,195	8,384.6	6,289.1	(2,095.5)	3.72%	133.3%	8
Delaware	41,297	1,502.1	1,153.3	(348.8)	3.64%	130.2%	9
Dist. of Col.	44,182	2,094.2	1,233.9	(860.3)	4.74%	169.7%	2
Florida	806,604	2,071.7	22,526.2	20,454.5	0.26%	9.2%	46
Georgia	373,357	9,569.5	10,426.8	857.4	2.56%	91.8%	30
Hawaii	62,275	1,859.4	1,739.2	(120.2)	2.99%	106.9%	20
Idaho	56,686	1,492.9	1,583.1	90.2	2.63%	94.3%	28
Illinois	597,606	21,001.3	16,689.5	(4,311.8)	3.51%	125.8%	11
Indiana	251,266	6,963.7	7,017.2	53.4	2.77%	99.2%	25
Iowa	134,644	3,968.7	3,760.2	(208.5)	2.95%	105.5%	21
Kansas	127,222	3,343.6	3,553.0	209.3	2.63%	94.1%	29
Kentucky	157,802	5,656.5	4,407.0	(1,249.5)	3.58%	128.4%	10
Louisiana	188,452	2,992.4	5,262.9	2,270.5	1.59%	56.9%	43
Maine	52,589	1,703.5	1,468.7	(234.8)	3.24%	116.0%	14
Maryland	312,975	13,188.9	8,740.5	(4,448.4)	4.21%	150.9%	4
Massachusetts	379,412	14,764.6	10,595.9	(4,168.7)	3.89%	139.3%	7
Michigan	385,781	9,470.6	10,773.8	1,303.1	2.45%	87.9%	34
Minnesota	256,363	10,313.9	7,159.5	(3,154.4)	4.02%	144.1%	6
Mississippi	99,589	2,171.4	2,781.2	609.8	2.18%	78.1%	37
Missouri	242,692	6,142.9	6,777.7	634.8	2.53%	90.6%	32
Montana	39,562	1,216.5	1,104.9	(111.6)	3.07%	110.1%	17
Nebraska	85,912	2,377.3	2,399.3	22.0	2.77%	99.1%	26
Nevada	109,373	0.0	3,054.5	3,054.5	0.00%	0.0%	51
New Hampshire	66,987	652.2	1,870.8	1,218.5	0.97%	34.9%	44
New Jersey	491,160	14,390.7	13,716.7	(673.9)	2.93%	104.9%	22
New Mexico	73,874	1,508.4	2,063.1	554.7	2.04%	73.1%	40
New York	1,056,459	61,844.3	29,504.0	(32,340.3)	5.85%	209.6%	1
North Carolina	375,375	12,354.1	10,483.2	(1,870.9)	3.29%	117.8%	13
North Dakota	39,516	867.5	1,103.6	236.1	2.20%	78.6%	36
Ohio	469,757	15,171.5	13,119.0	(2,052.4)	3.23%	115.6%	15
Oklahoma	160,835	3,501.8	4,491.7	989.9	2.18%	78.0%	38
Oregon	153,477	6,778.7	4,286.2	(2,492.6)	4.42%	158.2%	3
Pennsylvania	588,045	17,918.5	16,422.5	(1,496.0)	3.05%	109.1%	18
Rhode Island	48,591	1,233.3	1,357.0	123.7	2.54%	90.9%	31
South Carolina	168,246	3,744.2	4,698.6	954.5	2.23%	79.7%	35
South Dakota	37,548	37.2	1,048.6	1,011.4	0.10%	3.5%	47
Tennessee	254,692	1,519.0	7,112.8	5,593.8	0.60%	21.4%	45
Texas	1,150,753	0.0	32,137.4	32,137.4	0.00%	0.0%	50
Utah	104,703	3,182.8	2,924.1	(258.7)	3.04%	108.8%	19
Vermont	27,928	768.7	779.9	11.3	2.75%	98.6%	27
Virginia	405,973	11,672.9	11,337.7	(335.2)	2.88%	103.0%	23
Washington	329,746	0.0	9,208.9	9,208.9	0.00%	0.0%	49
West Virginia	65,546	2,038.4	1,830.5	(207.9)	3.11%	111.4%	16
Wisconsin	244,614	8,183.4	6,831.4	(1,352.0)	3.35%	119.8%	12
Wyoming	30,283	0.0	845.7	845.7	0.00%	0.0%	48

**CHART VI: FY 2013, MOTOR FUELS & LICENSE TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

10/30/15 State	Personal Income FY 2013 \$ Million	State & Local FY-13 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	14,018,965	66,490.6			0.47%		
Alabama	174,282	821.3	826.6	5.3	0.47%	99.4%	36
Alaska	38,016	120.8	180.3	59.5	0.32%	67.0%	46
Arizona	242,852	977.6	1,151.8	174.2	0.40%	84.9%	38
Arkansas	108,137	606.0	512.9	(93.1)	0.56%	118.1%	18
California	1,836,430	9,137.7	8,710.0	(427.7)	0.50%	104.9%	29
Colorado	244,304	1,158.0	1,158.7	0.7	0.47%	99.9%	35
Connecticut	225,195	693.6	1,068.1	374.5	0.31%	64.9%	47
Delaware	41,297	163.9	195.9	32.0	0.40%	83.7%	39
Dist. of Col.	44,182	58.6	209.6	150.9	0.13%	28.0%	51
Florida	806,604	4,404.9	3,825.6	(579.3)	0.55%	115.1%	21
Georgia	373,357	1,458.1	1,770.8	312.7	0.39%	82.3%	40
Hawaii	62,275	513.5	295.4	(218.2)	0.82%	173.9%	3
Idaho	56,686	385.0	268.9	(116.1)	0.68%	143.2%	6
Illinois	597,606	3,066.5	2,834.4	(232.1)	0.51%	108.2%	26
Indiana	251,266	1,230.9	1,191.7	(39.2)	0.49%	103.3%	32
Iowa	134,644	1,002.2	638.6	(363.6)	0.74%	156.9%	4
Kansas	127,222	645.5	603.4	(42.1)	0.51%	107.0%	27
Kentucky	157,802	1,054.3	748.4	(305.9)	0.67%	140.9%	9
Louisiana	188,452	692.6	893.8	201.2	0.37%	77.5%	43
Maine	52,589	345.6	249.4	(96.2)	0.66%	138.6%	10
Maryland	312,975	1,191.2	1,484.4	293.2	0.38%	80.2%	42
Massachusetts	379,412	1,032.6	1,799.5	766.9	0.27%	57.4%	49
Michigan	385,781	1,899.7	1,829.7	(69.9)	0.49%	103.8%	30
Minnesota	256,363	1,535.6	1,215.9	(319.7)	0.60%	126.3%	13
Mississippi	99,589	572.1	472.3	(99.8)	0.57%	121.1%	16
Missouri	242,692	988.0	1,151.1	163.1	0.41%	85.8%	37
Montana	39,562	370.8	187.6	(183.2)	0.94%	197.6%	1
Nebraska	85,912	480.0	407.5	(72.5)	0.56%	117.8%	20
Nevada	109,373	563.4	518.7	(44.7)	0.52%	108.6%	25
New Hampshire	66,987	235.5	317.7	82.3	0.35%	74.1%	44
New Jersey	491,160	1,140.0	2,329.5	1,189.5	0.23%	48.9%	50
New Mexico	73,874	414.7	350.4	(64.3)	0.56%	118.4%	17
New York	1,056,459	3,157.9	5,010.7	1,852.7	0.30%	63.0%	48
North Carolina	375,375	2,539.6	1,780.4	(759.3)	0.68%	142.6%	8
North Dakota	39,516	327.1	187.4	(139.7)	0.83%	174.5%	2
Ohio	469,757	2,502.1	2,228.0	(274.1)	0.53%	112.3%	23
Oklahoma	160,835	1,092.7	762.8	(329.9)	0.68%	143.2%	5
Oregon	153,477	1,038.9	727.9	(311.0)	0.68%	142.7%	7
Pennsylvania	588,045	2,884.0	2,789.0	(94.9)	0.49%	103.4%	31
Rhode Island	48,591	160.4	230.5	70.1	0.33%	69.6%	45
South Carolina	168,246	799.0	798.0	(1.1)	0.47%	100.1%	34
South Dakota	37,548	222.0	178.1	(43.9)	0.59%	124.7%	14
Tennessee	254,692	1,273.9	1,208.0	(65.9)	0.50%	105.5%	28
Texas	1,150,753	5,469.7	5,457.9	(11.8)	0.48%	100.2%	33
Utah	104,703	568.6	496.6	(72.0)	0.54%	114.5%	22
Vermont	27,928	176.4	132.5	(44.0)	0.63%	133.2%	11
Virginia	405,973	1,571.9	1,925.5	353.6	0.39%	81.6%	41
Washington	329,746	1,742.7	1,564.0	(178.7)	0.53%	111.4%	24
West Virginia	65,546	411.5	310.9	(100.6)	0.63%	132.4%	12
Wisconsin	244,614	1,422.8	1,160.2	(262.7)	0.58%	122.6%	15
Wyoming	30,283	169.4	143.6	(25.8)	0.56%	117.9%	19

**CHART VII: FY 2013 OVERALL TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

10/30/15 State	Personal Income FY 2013 \$ Million	State & Local FY-13 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	14,018,965	1,455,498.6			10.38%		
Alabama	174,282	14,724.8	18,094.6	3,369.8	8.45%	81.4%	46
Alaska	38,016	6,792.7	3,946.9	(2,845.8)	17.87%	172.1%	1
Arizona	242,852	22,656.4	25,213.8	2,557.4	9.33%	89.9%	38
Arkansas	108,137	10,764.7	11,227.2	462.5	9.95%	95.9%	28
California	1,836,430	204,653.4	190,664.7	(13,988.7)	11.14%	107.3%	14
Colorado	244,304	22,870.6	25,364.5	2,493.9	9.36%	90.2%	36
Connecticut	225,195	26,125.5	23,380.5	(2,745.0)	11.60%	111.7%	9
Delaware	41,297	4,266.9	4,287.6	20.7	10.33%	99.5%	20
Dist. of Col.	44,182	6,179.8	4,587.2	(1,592.6)	13.99%	134.7%	4
Florida	806,604	66,199.7	83,744.5	17,544.8	8.21%	79.0%	49
Georgia	373,357	33,215.0	38,763.3	5,548.3	8.90%	85.7%	42
Hawaii	62,275	8,041.2	6,465.6	(1,575.6)	12.91%	124.4%	5
Idaho	56,686	5,105.0	5,885.3	780.4	9.01%	86.7%	41
Illinois	597,606	69,268.5	62,045.6	(7,222.9)	11.59%	111.6%	10
Indiana	251,266	24,919.6	26,087.4	1,167.7	9.92%	95.5%	29
Iowa	134,644	13,787.3	13,979.2	191.9	10.24%	98.6%	22
Kansas	127,222	12,902.6	13,208.7	306.1	10.14%	97.7%	23
Kentucky	157,802	15,431.6	16,383.6	952.0	9.78%	94.2%	31
Louisiana	188,452	17,567.0	19,565.8	1,998.8	9.32%	89.8%	39
Maine	52,589	6,402.7	5,460.0	(942.7)	12.17%	117.3%	6
Maryland	312,975	32,470.1	32,494.1	24.1	10.37%	99.9%	19
Massachusetts	379,412	38,394.4	39,391.9	997.5	10.12%	97.5%	25
Michigan	385,781	37,122.2	40,053.1	2,930.9	9.62%	92.7%	34
Minnesota	256,363	30,075.8	26,616.5	(3,459.2)	11.73%	113.0%	8
Mississippi	99,589	10,262.5	10,339.6	77.2	10.30%	99.3%	21
Missouri	242,692	20,909.9	25,197.2	4,287.3	8.62%	83.0%	45
Montana	39,562	3,852.6	4,107.4	254.9	9.74%	93.8%	32
Nebraska	85,912	8,697.8	8,919.7	221.9	10.12%	97.5%	24
Nevada	109,373	10,817.8	11,355.5	537.7	9.89%	95.3%	30
New Hampshire	66,987	5,551.2	6,954.9	1,403.7	8.29%	79.8%	48
New Jersey	491,160	56,199.4	50,994.0	(5,205.5)	11.44%	110.2%	11
New Mexico	73,874	7,666.1	7,669.8	3.7	10.38%	100.0%	18
New York	1,056,459	158,492.2	109,685.3	(48,806.8)	15.00%	144.5%	3
North Carolina	375,375	35,538.6	38,972.8	3,434.2	9.47%	91.2%	35
North Dakota	39,516	6,384.3	4,102.7	(2,281.6)	16.16%	155.6%	2
Ohio	469,757	49,464.7	48,771.9	(692.8)	10.53%	101.4%	17
Oklahoma	160,835	13,455.9	16,698.5	3,242.6	8.37%	80.6%	47
Oregon	153,477	15,353.2	15,934.5	581.3	10.00%	96.4%	27
Pennsylvania	588,045	59,135.4	61,052.9	1,917.4	10.06%	96.9%	26
Rhode Island	48,591	5,402.2	5,044.8	(357.3)	11.12%	107.1%	15
South Carolina	168,246	15,241.8	17,467.9	2,226.1	9.06%	87.3%	40
South Dakota	37,548	2,965.7	3,898.3	932.6	7.90%	76.1%	51
Tennessee	254,692	20,177.7	26,443.0	6,265.4	7.92%	76.3%	50
Texas	1,150,753	102,372.9	119,475.3	17,102.4	8.90%	85.7%	43
Utah	104,703	10,188.2	10,870.6	682.4	9.73%	93.7%	33
Vermont	27,928	3,399.2	2,899.5	(499.7)	12.17%	117.2%	7
Virginia	405,973	35,046.8	42,149.5	7,102.8	8.63%	83.1%	44
Washington	329,746	30,793.0	34,235.4	3,442.4	9.34%	89.9%	37
West Virginia	65,546	7,224.9	6,805.2	(419.7)	11.02%	106.2%	16
Wisconsin	244,614	27,588.3	25,396.7	(2,191.6)	11.28%	108.6%	12
Wyoming	30,283	3,379.2	3,144.1	(235.1)	11.16%	107.5%	13

CHART VIII: FY 2013 PER CAPITA PROPERTY TAX BURDEN

10/30/15 State	July 1, 2013 Population in Millions	Property Tax Revenue \$ Million	Per Capita Tax Capacity (\$)	Tax Effort: Per Capita Tax Capacity Index	Rank: Based on Tax Effort
United States	316.498	455,441.8			
Alabama	4.834	2,645.3	6,956.15	38.0%	51
Alaska	0.737	1,411.0	1,060.92	133.0%	11
Arizona	6.635	6,688.6	9,547.80	70.1%	34
Arkansas	2.959	1,949.6	4,257.68	45.8%	49
California	38.431	52,442.7	55,303.00	94.8%	23
Colorado	5.272	7,027.8	7,586.56	92.6%	25
Connecticut	3.599	9,806.5	5,179.47	189.3%	3
Delaware	0.925	763.4	1,331.43	57.3%	45
Dist. of Col.	0.649	1,969.7	934.07	210.9%	1
Florida	19.600	23,817.7	28,204.96	84.4%	29
Georgia	9.995	10,100.0	14,382.52	70.2%	33
Hawaii	1.409	1,328.6	2,027.54	65.5%	39
Idaho	1.613	1,431.4	2,320.89	61.7%	42
Illinois	12.891	25,541.1	18,549.58	137.7%	10
Indiana	6.571	6,358.4	9,455.29	67.2%	37
Iowa	3.092	4,683.8	4,449.90	105.3%	17
Kansas	2.896	4,125.4	4,167.07	99.0%	20
Kentucky	4.400	3,217.9	6,331.03	50.8%	47
Louisiana	4.629	3,931.0	6,661.57	59.0%	43
Maine	1.329	2,533.9	1,912.01	132.5%	12
Maryland	5.939	8,927.9	8,545.88	104.5%	18
Massachusetts	6.709	13,883.8	9,654.11	143.8%	9
Michigan	9.898	13,069.5	14,243.56	91.8%	26
Minnesota	5.422	8,386.6	7,802.38	107.5%	16
Mississippi	2.992	2,689.5	4,305.80	62.5%	41
Missouri	6.045	5,902.0	8,698.67	67.8%	35
Montana	1.015	1,426.8	1,460.40	97.7%	21
Nebraska	1.869	3,081.7	2,689.46	114.6%	14
Nevada	2.791	2,713.1	4,016.98	67.5%	36
New Hampshire	1.323	3,558.5	1,903.25	187.0%	4
New Jersey	8.912	26,624.1	12,823.70	207.6%	2
New Mexico	2.087	1,428.6	3,003.05	47.6%	48
New York	19.696	49,101.0	28,342.20	173.2%	5
North Carolina	9.849	8,892.0	14,172.65	62.7%	40
North Dakota	0.724	825.2	1,041.63	79.2%	31
Ohio	11.572	14,060.4	16,652.18	84.4%	30
Oklahoma	3.853	2,293.3	5,544.66	41.4%	50
Oregon	3.928	5,047.6	5,652.51	89.3%	27
Pennsylvania	12.781	17,591.7	18,392.36	95.6%	22
Rhode Island	1.053	2,402.8	1,515.78	158.5%	7
South Carolina	4.772	5,138.0	6,866.83	74.8%	32
South Dakota	0.846	1,040.2	1,216.69	85.5%	28
Tennessee	6.497	5,444.9	9,349.61	58.2%	44
Texas	26.506	41,341.9	38,141.77	108.4%	15
Utah	2.903	2,763.3	4,177.13	66.2%	38
Vermont	0.627	1,462.1	902.05	162.1%	6
Virginia	8.270	11,826.4	11,901.08	99.4%	19
Washington	6.974	9,415.7	10,035.26	93.8%	24
West Virginia	1.854	1,479.0	2,667.33	55.4%	46
Wisconsin	5.743	10,583.5	8,264.14	128.1%	13
Wyoming	0.583	1,267.0	839.26	151.0%	8

CHART IX: FY 2013 PER CAPITA SALES TAX BURDEN

10/30/15 State	July 1, 2013 Population in Millions	Sales Tax Revenue \$ Million	Per Capita Tax Capacity (\$)	Tax Effort: Per Capita Tax Capacity Index	Rank: Based on Tax Effort
United States	316.498	327,065.8			
Alabama	4.834	4,358.3	4,995.41	87.2%	29
Alaska	0.737	216.9	761.88	28.5%	47
Arizona	6.635	9,023.8	6,856.55	131.6%	10
Arkansas	2.959	3,854.1	3,057.56	126.1%	13
California	38.431	44,509.9	39,714.66	112.1%	18
Colorado	5.272	6,127.0	5,448.13	112.5%	17
Connecticut	3.599	3,855.9	3,719.53	103.7%	21
Delaware	0.925	0.0	956.13	0.0%	51
Dist. of Col.	0.649	1,085.5	670.79	161.8%	4
Florida	19.600	22,622.6	20,254.79	111.7%	19
Georgia	9.995	9,156.2	10,328.50	88.6%	26
Hawaii	1.409	3,118.3	1,456.03	214.2%	1
Idaho	1.613	1,324.2	1,666.70	79.4%	35
Illinois	12.891	9,782.8	13,320.98	73.4%	40
Indiana	6.571	6,793.9	6,790.12	100.1%	23
Iowa	3.092	2,823.6	3,195.60	88.4%	28
Kansas	2.896	3,782.3	2,992.50	126.4%	12
Kentucky	4.400	3,021.8	4,546.49	66.5%	43
Louisiana	4.629	6,780.4	4,783.86	141.7%	6
Maine	1.329	1,071.9	1,373.07	78.1%	36
Maryland	5.939	4,114.3	6,137.04	67.0%	42
Massachusetts	6.709	5,184.3	6,932.89	74.8%	39
Michigan	9.898	8,465.9	10,228.71	82.8%	32
Minnesota	5.422	5,129.4	5,603.11	91.5%	25
Mississippi	2.992	3,191.7	3,092.12	103.2%	22
Missouri	6.045	5,317.0	6,246.76	85.1%	30
Montana	1.015	0.0	1,048.75	0.0%	50
Nebraska	1.869	2,009.9	1,931.38	104.1%	20
Nevada	2.791	3,976.0	2,884.71	137.8%	7
New Hampshire	1.323	0.0	1,366.78	0.0%	49
New Jersey	8.912	8,454.8	9,209.07	91.8%	24
New Mexico	2.087	2,928.0	2,156.58	135.8%	8
New York	19.696	25,793.1	20,353.34	126.7%	11
North Carolina	9.849	7,829.8	10,177.78	76.9%	37
North Dakota	0.724	1,464.9	748.03	195.8%	2
Ohio	11.572	10,586.1	11,958.41	88.5%	27
Oklahoma	3.853	4,512.8	3,981.78	113.3%	16
Oregon	3.928	0.0	4,059.23	0.0%	48
Pennsylvania	12.781	9,948.2	13,208.08	75.3%	38
Rhode Island	1.053	881.5	1,088.53	81.0%	33
South Carolina	4.772	3,571.2	4,931.27	72.4%	41
South Dakota	0.846	1,182.0	873.74	135.3%	9
Tennessee	6.497	8,098.8	6,714.22	120.6%	14
Texas	26.506	32,627.2	27,390.69	119.1%	15
Utah	2.903	2,534.7	2,999.71	84.5%	31
Vermont	0.627	357.8	647.79	55.2%	46
Virginia	8.270	4,906.5	8,546.50	57.4%	45
Washington	6.974	13,795.7	7,206.60	191.4%	3
West Virginia	1.854	1,255.4	1,915.49	65.5%	44
Wisconsin	5.743	4,770.9	5,934.72	80.4%	34
Wyoming	0.583	868.4	602.70	144.1%	5

CHART X: FY 2013 PER CAPITA INDIVIDUAL INCOME TAX BURDEN

10/30/15 State	July 1, 2013 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	316.498	338,471.5			
Alabama	4.834	3,316.3	5,169.61	64.2%	38
Alaska	0.737	0.0	788.45	0.0%	51
Arizona	6.635	3,397.7	7,095.65	47.9%	42
Arkansas	2.959	2,649.6	3,164.19	83.7%	31
California	38.431	66,809.0	41,099.63	162.6%	6
Colorado	5.272	5,528.5	5,638.12	98.1%	23
Connecticut	3.599	7,811.9	3,849.24	202.9%	3
Delaware	0.925	1,187.1	989.48	120.0%	12
Dist. of Col.	0.649	1,640.9	694.18	236.4%	2
Florida	19.600	0.0	20,961.13	0.0%	50
Georgia	9.995	8,772.2	10,688.68	82.1%	33
Hawaii	1.409	1,735.7	1,506.81	115.2%	15
Idaho	1.613	1,292.6	1,724.82	74.9%	35
Illinois	12.891	16,538.7	13,785.52	120.0%	11
Indiana	6.571	6,182.1	7,026.91	88.0%	30
Iowa	3.092	3,540.1	3,307.04	107.0%	18
Kansas	2.896	2,959.1	3,096.85	95.6%	26
Kentucky	4.400	4,886.1	4,705.04	103.8%	21
Louisiana	4.629	2,740.0	4,950.69	55.3%	40
Maine	1.329	1,531.5	1,420.95	107.8%	17
Maryland	5.939	12,236.8	6,351.05	192.7%	4
Massachusetts	6.709	12,876.2	7,174.66	179.5%	5
Michigan	9.898	8,575.5	10,585.41	81.0%	34
Minnesota	5.422	8,950.8	5,798.51	154.4%	7
Mississippi	2.992	1,755.4	3,199.95	54.9%	41
Missouri	6.045	5,690.7	6,464.61	88.0%	29
Montana	1.015	1,045.5	1,085.32	96.3%	25
Nebraska	1.869	2,101.7	1,998.73	105.2%	19
Nevada	2.791	0.0	2,985.30	0.0%	49
New Hampshire	1.323	99.0	1,414.44	7.0%	43
New Jersey	8.912	12,108.6	9,530.21	127.1%	9
New Mexico	2.087	1,240.9	2,231.78	55.6%	39
New York	19.696	50,213.8	21,063.12	238.4%	1
North Carolina	9.849	11,068.2	10,532.71	105.1%	20
North Dakota	0.724	641.8	774.11	82.9%	32
Ohio	11.572	14,667.9	12,375.43	118.5%	13
Oklahoma	3.853	2,916.6	4,120.63	70.8%	36
Oregon	3.928	6,260.2	4,200.79	149.0%	8
Pennsylvania	12.781	15,353.8	13,668.68	112.3%	16
Rhode Island	1.053	1,089.0	1,126.49	96.7%	24
South Carolina	4.772	3,357.5	5,103.24	65.8%	37
South Dakota	0.846	0.0	904.21	0.0%	48
Tennessee	6.497	262.8	6,948.36	3.8%	44
Texas	26.506	0.0	28,345.88	0.0%	47
Utah	2.903	2,852.1	3,104.32	91.9%	27
Vermont	0.627	663.0	670.38	98.9%	22
Virginia	8.270	10,900.9	8,844.54	123.2%	10
Washington	6.974	0.0	7,457.92	0.0%	46
West Virginia	1.854	1,795.9	1,982.29	90.6%	28
Wisconsin	5.743	7,227.7	6,141.68	117.7%	14
Wyoming	0.583	0.0	623.72	0.0%	45

CHART XI: FY 2013 PER CAPITA CORPORATE INCOME TAX BURDEN

10/30/15 State	July 1, 2013 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	316.498	53,039.5			
Alabama	4.834	382.2	810.09	47.2%	43
Alaska	0.737	630.9	123.55	510.7%	1
Arizona	6.635	662.0	1,111.91	59.5%	37
Arkansas	2.959	402.9	495.84	81.3%	25
California	38.431	7,462.0	6,440.43	115.9%	12
Colorado	5.272	652.2	883.51	73.8%	33
Connecticut	3.599	572.6	603.19	94.9%	19
Delaware	0.925	315.1	155.05	203.2%	6
Dist. of Col.	0.649	453.3	108.78	416.7%	2
Florida	19.600	2,071.7	3,284.67	63.1%	36
Georgia	9.995	797.3	1,674.95	47.6%	42
Hawaii	1.409	123.7	236.12	52.4%	40
Idaho	1.613	200.3	270.28	74.1%	32
Illinois	12.891	4,462.6	2,160.23	206.6%	5
Indiana	6.571	781.6	1,101.14	71.0%	34
Iowa	3.092	428.6	518.22	82.7%	23
Kansas	2.896	384.6	485.29	79.2%	26
Kentucky	4.400	770.5	737.29	104.5%	14
Louisiana	4.629	252.4	775.79	32.5%	45
Maine	1.329	172.0	222.67	77.2%	30
Maryland	5.939	952.1	995.23	95.7%	18
Massachusetts	6.709	1,888.4	1,124.29	168.0%	8
Michigan	9.898	895.2	1,658.76	54.0%	39
Minnesota	5.422	1,363.1	908.64	150.0%	10
Mississippi	2.992	416.0	501.44	83.0%	22
Missouri	6.045	452.2	1,013.02	44.6%	44
Montana	1.015	171.0	170.07	100.5%	16
Nebraska	1.869	275.6	313.21	88.0%	21
Nevada	2.791	0.0	467.81	0.0%	51
New Hampshire	1.323	553.2	221.65	249.6%	4
New Jersey	8.912	2,282.1	1,493.41	152.8%	9
New Mexico	2.087	267.5	349.73	76.5%	31
New York	19.696	11,630.4	3,300.65	352.4%	3
North Carolina	9.849	1,285.9	1,650.51	77.9%	29
North Dakota	0.724	225.7	121.31	186.1%	7
Ohio	11.572	503.6	1,939.27	26.0%	47
Oklahoma	3.853	585.1	645.72	90.6%	20
Oregon	3.928	518.5	658.28	78.8%	27
Pennsylvania	12.781	2,564.7	2,141.92	119.7%	11
Rhode Island	1.053	144.3	176.52	81.8%	24
South Carolina	4.772	386.7	799.69	48.4%	41
South Dakota	0.846	37.2	141.69	26.2%	46
Tennessee	6.497	1,256.2	1,088.83	115.4%	13
Texas	26.506	0.0	4,441.88	0.0%	50
Utah	2.903	330.7	486.46	68.0%	35
Vermont	0.627	105.6	105.05	100.6%	15
Virginia	8.270	772.0	1,385.97	55.7%	38
Washington	6.974	0.0	1,168.68	0.0%	49
West Virginia	1.854	242.4	310.63	78.0%	28
Wisconsin	5.743	955.8	962.42	99.3%	17
Wyoming	0.583	0.0	97.74	0.0%	48

**CHART XII: FY 2013 PER CAPITA COMBINED CORPORATE & INDIVIDUAL
INCOME TAX BURDEN**

10/30/15 State	July 1, 2013 Population in Millions	Income Tax Revenue \$ Million	Per Capita Tax Capacity (\$)	Tax Effort: Per Capita Tax Capacity Index	Rank: Based on Tax Effort
United States	316.498	391,510.9			
Alabama	4.834	3,698.5	5,979.71	61.9%	39
Alaska	0.737	630.9	912.00	69.2%	37
Arizona	6.635	4,059.7	8,207.56	49.5%	43
Arkansas	2.959	3,052.5	3,660.02	83.4%	31
California	38.431	74,271.0	47,540.06	156.2%	6
Colorado	5.272	6,180.7	6,521.63	94.8%	25
Connecticut	3.599	8,384.6	4,452.42	188.3%	3
Delaware	0.925	1,502.1	1,144.53	131.2%	10
Dist. of Col.	0.649	2,094.2	802.96	260.8%	1
Florida	19.600	2,071.7	24,245.80	8.5%	46
Georgia	9.995	9,569.5	12,363.63	77.4%	33
Hawaii	1.409	1,859.4	1,742.93	106.7%	15
Idaho	1.613	1,492.9	1,995.10	74.8%	35
Illinois	12.891	21,001.3	15,945.76	131.7%	9
Indiana	6.571	6,963.7	8,128.04	85.7%	30
Iowa	3.092	3,968.7	3,825.26	103.7%	18
Kansas	2.896	3,343.6	3,582.14	93.3%	27
Kentucky	4.400	5,656.5	5,442.33	103.9%	17
Louisiana	4.629	2,992.4	5,726.48	52.3%	42
Maine	1.329	1,703.5	1,643.62	103.6%	19
Maryland	5.939	13,188.9	7,346.28	179.5%	4
Massachusetts	6.709	14,764.6	8,298.95	177.9%	5
Michigan	9.898	9,470.6	12,244.17	77.3%	34
Minnesota	5.422	10,313.9	6,707.15	153.8%	7
Mississippi	2.992	2,171.4	3,701.39	58.7%	40
Missouri	6.045	6,142.9	7,477.63	82.2%	32
Montana	1.015	1,216.5	1,255.40	96.9%	23
Nebraska	1.869	2,377.3	2,311.94	102.8%	20
Nevada	2.791	0.0	3,453.11	0.0%	51
New Hampshire	1.323	652.2	1,636.09	39.9%	44
New Jersey	8.912	14,390.7	11,023.63	130.5%	11
New Mexico	2.087	1,508.4	2,581.51	58.4%	41
New York	19.696	61,844.3	24,363.77	253.8%	2
North Carolina	9.849	12,354.1	12,183.22	101.4%	21
North Dakota	0.724	867.5	895.42	96.9%	24
Ohio	11.572	15,171.5	14,314.70	106.0%	16
Oklahoma	3.853	3,501.8	4,766.35	73.5%	36
Oregon	3.928	6,778.7	4,859.06	139.5%	8
Pennsylvania	12.781	17,918.5	15,810.60	113.3%	14
Rhode Island	1.053	1,233.3	1,303.01	94.7%	26
South Carolina	4.772	3,744.2	5,902.93	63.4%	38
South Dakota	0.846	37.2	1,045.91	3.6%	47
Tennessee	6.497	1,519.0	8,037.19	18.9%	45
Texas	26.506	0.0	32,787.77	0.0%	50
Utah	2.903	3,182.8	3,590.78	88.6%	29
Vermont	0.627	768.7	775.43	99.1%	22
Virginia	8.270	11,672.9	10,230.51	114.1%	13
Washington	6.974	0.0	8,626.60	0.0%	49
West Virginia	1.854	2,038.4	2,292.92	88.9%	28
Wisconsin	5.743	8,183.4	7,104.10	115.2%	12
Wyoming	0.583	0.0	721.45	0.0%	48

**CHART XIII: FY 2013 PER CAPITA COMBINED MOTOR FUELS & LICENSE
TAX BURDEN**

10/30/15 State	July 1, 2013 Population in Millions	Motor Vehicle Tax Revenue \$ Million	Per Capita Tax Capacity (\$)	Tax Effort: Per Capita Tax Capacity Index	Rank: Based on Tax Effort
United States	316.498	66,490.6			
Alabama	4.834	821.3	1,015.54	80.9%	40
Alaska	0.737	120.8	154.89	78.0%	42
Arizona	6.635	977.6	1,393.90	70.1%	48
Arkansas	2.959	606.0	621.58	97.5%	27
California	38.431	9,137.7	8,073.76	113.2%	19
Colorado	5.272	1,158.0	1,107.57	104.5%	24
Connecticut	3.599	693.6	756.16	91.7%	33
Delaware	0.925	163.9	194.38	84.3%	39
Dist. of Col.	0.649	58.6	136.37	43.0%	51
Florida	19.600	4,404.9	4,117.68	107.0%	21
Georgia	9.995	1,458.1	2,099.72	69.4%	49
Hawaii	1.409	513.5	296.00	173.5%	3
Idaho	1.613	385.0	338.83	113.6%	17
Illinois	12.891	3,066.5	2,708.08	113.2%	18
Indiana	6.571	1,230.9	1,380.39	89.2%	37
Iowa	3.092	1,002.2	649.65	154.3%	4
Kansas	2.896	645.5	608.36	106.1%	22
Kentucky	4.400	1,054.3	924.28	114.1%	16
Louisiana	4.629	692.6	972.53	71.2%	47
Maine	1.329	345.6	279.14	123.8%	11
Maryland	5.939	1,191.2	1,247.62	95.5%	29
Massachusetts	6.709	1,032.6	1,409.42	73.3%	45
Michigan	9.898	1,899.7	2,079.44	91.4%	34
Minnesota	5.422	1,535.6	1,139.08	134.8%	7
Mississippi	2.992	572.1	628.61	91.0%	35
Missouri	6.045	988.0	1,269.93	77.8%	43
Montana	1.015	370.8	213.21	173.9%	2
Nebraska	1.869	480.0	392.64	122.2%	13
Nevada	2.791	563.4	586.44	96.1%	28
New Hampshire	1.323	235.5	277.86	84.7%	38
New Jersey	8.912	1,140.0	1,872.15	60.9%	50
New Mexico	2.087	414.7	438.42	94.6%	30
New York	19.696	3,157.9	4,137.72	76.3%	44
North Carolina	9.849	2,539.6	2,069.09	122.7%	12
North Dakota	0.724	327.1	152.07	215.1%	1
Ohio	11.572	2,502.1	2,431.08	102.9%	25
Oklahoma	3.853	1,092.7	809.47	135.0%	6
Oregon	3.928	1,038.9	825.22	125.9%	9
Pennsylvania	12.781	2,884.0	2,685.13	107.4%	20
Rhode Island	1.053	160.4	221.29	72.5%	46
South Carolina	4.772	799.0	1,002.50	79.7%	41
South Dakota	0.846	222.0	177.63	125.0%	10
Tennessee	6.497	1,273.9	1,364.96	93.3%	31
Texas	26.506	5,469.7	5,568.37	98.2%	26
Utah	2.903	568.6	609.82	93.2%	32
Vermont	0.627	176.4	131.69	134.0%	8
Virginia	8.270	1,571.9	1,737.46	90.5%	36
Washington	6.974	1,742.7	1,465.06	118.9%	14
West Virginia	1.854	411.5	389.41	105.7%	23
Wisconsin	5.743	1,422.8	1,206.49	117.9%	15
Wyoming	0.583	169.4	122.52	138.3%	5

**CHART XIV: FY 2013 PER CAPITA OVERALL
TAX BURDEN**

10/30/15 State	July 1, 2013 Population in Millions	Overall Tax Revenue \$ Million	Per Capita Tax Capacity (\$)	Tax Effort Per Capita Tax Capacity Index	Rank: Based on Tax Effort
United States	316.498	1,455,498.6			
Alabama	4.834	14,724.8	22,230.42	66.2%	51
Alaska	0.737	6,792.7	3,390.48	200.3%	2
Arizona	6.635	22,656.4	30,512.81	74.3%	45
Arkansas	2.959	10,764.7	13,606.67	79.1%	37
California	38.431	204,653.4	176,737.05	115.8%	14
Colorado	5.272	22,870.6	24,245.10	94.3%	24
Connecticut	3.599	26,125.5	16,552.53	157.8%	5
Delaware	0.925	4,266.9	4,254.96	100.3%	20
Dist. of Col.	0.649	6,179.8	2,985.11	207.0%	1
Florida	19.600	66,199.7	90,137.28	73.4%	46
Georgia	9.995	33,215.0	45,963.58	72.3%	47
Hawaii	1.409	8,041.2	6,479.60	124.1%	9
Idaho	1.613	5,105.0	7,417.09	68.8%	49
Illinois	12.891	69,268.5	59,280.65	116.8%	13
Indiana	6.571	24,919.6	30,217.18	82.5%	34
Iowa	3.092	13,787.3	14,220.96	97.0%	21
Kansas	2.896	12,902.6	13,317.12	96.9%	22
Kentucky	4.400	15,431.6	20,232.66	76.3%	41
Louisiana	4.629	17,567.0	21,289.00	82.5%	33
Maine	1.329	6,402.7	6,110.39	104.8%	16
Maryland	5.939	32,470.1	27,310.87	118.9%	11
Massachusetts	6.709	38,394.4	30,852.55	124.4%	8
Michigan	9.898	37,122.2	45,519.49	81.6%	35
Minnesota	5.422	30,075.8	24,934.79	120.6%	10
Mississippi	2.992	10,262.5	13,760.46	74.6%	44
Missouri	6.045	20,909.9	27,799.17	75.2%	43
Montana	1.015	3,852.6	4,667.12	82.5%	32
Nebraska	1.869	8,697.8	8,594.95	101.2%	18
Nevada	2.791	10,817.8	12,837.43	84.3%	30
New Hampshire	1.323	5,551.2	6,082.40	91.3%	27
New Jersey	8.912	56,199.4	40,981.93	137.1%	6
New Mexico	2.087	7,666.1	9,597.15	79.9%	36
New York	19.696	158,492.2	90,575.86	175.0%	4
North Carolina	9.849	35,538.6	45,292.88	78.5%	38
North Dakota	0.724	6,384.3	3,328.85	191.8%	3
Ohio	11.572	49,464.7	53,216.96	92.9%	25
Oklahoma	3.853	13,455.9	17,719.59	75.9%	42
Oregon	3.928	15,353.2	18,064.27	85.0%	28
Pennsylvania	12.781	59,135.4	58,778.21	100.6%	19
Rhode Island	1.053	5,402.2	4,844.13	111.5%	15
South Carolina	4.772	15,241.8	21,944.99	69.5%	48
South Dakota	0.846	2,965.7	3,888.30	76.3%	40
Tennessee	6.497	20,177.7	29,879.43	67.5%	50
Texas	26.506	102,372.9	121,893.27	84.0%	31
Utah	2.903	10,188.2	13,349.24	76.3%	39
Vermont	0.627	3,399.2	2,882.76	117.9%	12
Virginia	8.270	35,046.8	38,033.40	92.1%	26
Washington	6.974	30,793.0	32,070.62	96.0%	23
West Virginia	1.854	7,224.9	8,524.25	84.8%	29
Wisconsin	5.743	27,588.3	26,410.51	104.5%	17
Wyoming	0.583	3,379.2	2,682.11	126.0%	7

CHART XV: FY 2013 PER CAPITA INCOME

10/30/15 State	July 1, 2013 Population in Millions	Personal Income FY 2013 \$ Million	Per Capita Income (\$)	Rank:
United States	316.498	14,018,964.9	44,294	
Alabama	4.834	174,282.2	36,053	45
Alaska	0.737	38,015.5	51,563	9
Arizona	6.635	242,852.2	36,602	42
Arkansas	2.959	108,137.2	36,548	43
California	38.431	1,836,430.5	47,785	12
Colorado	5.272	244,304.1	46,339	16
Connecticut	3.599	225,194.6	62,566	2
Delaware	0.925	41,297.1	44,634	20
Dist. of Col.	0.649	44,182.3	68,066	1
Florida	19.600	806,604.2	41,153	29
Georgia	9.995	373,357.5	37,355	41
Hawaii	1.409	62,274.8	44,198	23
Idaho	1.613	56,686.1	35,147	50
Illinois	12.891	597,606.2	46,360	15
Indiana	6.571	251,266.3	38,240	39
Iowa	3.092	134,643.9	43,541	25
Kansas	2.896	127,222.2	43,933	24
Kentucky	4.400	157,802.4	35,868	46
Louisiana	4.629	188,452.0	40,709	30
Maine	1.329	52,589.0	39,579	33
Maryland	5.939	312,974.7	52,701	7
Massachusetts	6.709	379,411.8	56,554	3
Michigan	9.898	385,780.8	38,975	38
Minnesota	5.422	256,363.0	47,281	14
Mississippi	2.992	99,588.6	33,283	51
Missouri	6.045	242,692.2	40,148	32
Montana	1.015	39,561.8	38,982	37
Nebraska	1.869	85,912.4	45,968	19
Nevada	2.791	109,373.4	39,181	35
New Hampshire	1.323	66,987.4	50,648	10
New Jersey	8.912	491,159.8	55,115	4
New Mexico	2.087	73,873.6	35,399	47
New York	19.696	1,056,459.0	53,639	6
North Carolina	9.849	375,375.4	38,113	40
North Dakota	0.724	39,515.8	54,591	5
Ohio	11.572	469,757.4	40,594	31
Oklahoma	3.853	160,835.5	41,742	28
Oregon	3.928	153,476.6	39,072	36
Pennsylvania	12.781	588,044.6	46,008	18
Rhode Island	1.053	48,590.6	46,129	17
South Carolina	4.772	168,246.0	35,257	49
South Dakota	0.846	37,547.6	44,408	22
Tennessee	6.497	254,692.1	39,200	34
Texas	26.506	1,150,753.2	43,415	26
Utah	2.903	104,702.5	36,070	44
Vermont	0.627	27,927.5	44,552	21
Virginia	8.270	405,972.8	49,088	11
Washington	6.974	329,746.0	47,284	13
West Virginia	1.854	65,545.8	35,361	48
Wisconsin	5.743	244,614.1	42,594	27
Wyoming	0.583	30,283.0	51,924	8

CHART A: FY 2013 PROPERTY TAX BURDEN

Tax per \$1000 Total Personal Income

10/30/15

State	Property Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	32.49			
New Jersey	54.21	1	66.9%	114.7%
New Hampshire	53.12	2	63.5%	110.4%
Vermont	52.35	3	61.1%	107.3%
Rhode Island	49.45	4	52.2%	95.8%
Maine	48.18	5	48.3%	90.8%
New York	46.48	6	43.1%	84.1%
Dist. of Col.	44.58	7	37.2%	76.6%
Connecticut	43.55	8	34.0%	72.5%
Wisconsin	43.27	9	33.2%	71.3%
Illinois	42.74	10	31.6%	69.3%
Wyoming	41.84	11	28.8%	65.7%
Alaska	37.12	12	14.2%	47.0%
Massachusetts	36.59	13	12.6%	44.9%
Montana	36.07	14	11.0%	42.8%
Texas	35.93	15	10.6%	42.3%
Nebraska	35.87	16	10.4%	42.1%
Iowa	34.79	17	7.1%	37.8%
Michigan	33.88	18	4.3%	34.2%
Oregon	32.89	19	1.2%	30.2%
Minnesota	32.71	20	0.7%	29.6%
Kansas	32.43	21	-0.2%	28.4%
South Carolina	30.54	22	-6.0%	20.9%
Ohio	29.93	23	-7.9%	18.5%
Pennsylvania	29.92	24	-7.9%	18.5%
Florida	29.53	25	-9.1%	16.9%
Virginia	29.13	26	-10.3%	15.4%
Colorado	28.77	27	-11.5%	13.9%
California	28.56	28	-12.1%	13.1%
Washington	28.55	29	-12.1%	13.1%
Maryland	28.53	30	-12.2%	13.0%
South Dakota	27.70	31	-14.7%	9.7%
Arizona	27.54	32	-15.2%	9.1%
Georgia	27.05	33	-16.7%	7.1%
Mississippi	27.01	34	-16.9%	7.0%
Utah	26.39	35	-18.8%	4.5%
Indiana	25.31	36	-22.1%	0.2%
Idaho	25.25	37	-22.3%	0.0%
Nevada	24.81	38	-23.6%	-1.8%
Missouri	24.32	39	-25.1%	-3.7%
North Carolina	23.69	40	-27.1%	-6.2%
West Virginia	22.56	41	-30.5%	-10.6%
Tennessee	21.38	42	-34.2%	-15.3%
Hawaii	21.33	43	-34.3%	-15.5%
North Dakota	20.88	44	-35.7%	-17.3%
Louisiana	20.86	45	-35.8%	-17.4%
Kentucky	20.39	46	-37.2%	-19.2%
New Mexico	19.34	47	-40.5%	-23.4%
Delaware	18.49	48	-43.1%	-26.8%
Arkansas	18.03	49	-44.5%	-28.6%
Alabama	15.18	50	-53.3%	-39.9%
Oklahoma	14.26	51	-56.1%	-43.5%

CHART B: FY 2013 SALES TAX BURDEN

Tax per \$1000 Total Personal Income

10/30/15

State	Sales Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	23.33			
Hawaii	50.07	1	114.6%	114.4%
Washington	41.84	2	79.3%	79.1%
New Mexico	39.63	3	69.9%	69.7%
Arizona	37.16	4	59.3%	59.1%
North Dakota	37.07	5	58.9%	58.7%
Nevada	36.35	6	55.8%	55.6%
Louisiana	35.98	7	54.2%	54.0%
Arkansas	35.64	8	52.8%	52.6%
Mississippi	32.05	9	37.4%	37.2%
Tennessee	31.80	10	36.3%	36.1%
South Dakota	31.48	11	34.9%	34.8%
Kansas	29.73	12	27.4%	27.3%
Wyoming	28.68	13	22.9%	22.8%
Texas	28.35	14	21.5%	21.4%
Oklahoma	28.06	15	20.3%	20.1%
Florida	28.05	16	20.2%	20.1%
Indiana	27.04	17	15.9%	15.7%
Colorado	25.08	18	7.5%	7.4%
Alabama	25.01	19	7.2%	7.1%
Dist. of Col.	24.57	20	5.3%	5.2%
Georgia	24.52	21	5.1%	5.0%
New York	24.41	22	4.6%	4.5%
California	24.24	23	3.9%	3.8%
Utah	24.21	24	3.8%	3.6%
Nebraska	23.39	25	0.3%	0.2%
Idaho	23.36	26	0.1%	0.0%
Ohio	22.54	27	-3.4%	-3.5%
Michigan	21.94	28	-5.9%	-6.1%
Missouri	21.91	29	-6.1%	-6.2%
South Carolina	21.23	30	-9.0%	-9.1%
Iowa	20.97	31	-10.1%	-10.2%
North Carolina	20.86	32	-10.6%	-10.7%
Maine	20.38	33	-12.6%	-12.7%
Minnesota	20.01	34	-14.2%	-14.3%
Wisconsin	19.50	35	-16.4%	-16.5%
West Virginia	19.15	36	-17.9%	-18.0%
Kentucky	19.15	37	-17.9%	-18.0%
Rhode Island	18.14	38	-22.2%	-22.3%
New Jersey	17.21	39	-26.2%	-26.3%
Connecticut	17.12	40	-26.6%	-26.7%
Pennsylvania	16.92	41	-27.5%	-27.6%
Illinois	16.37	42	-29.8%	-29.9%
Massachusetts	13.66	43	-41.4%	-41.5%
Maryland	13.15	44	-43.7%	-43.7%
Vermont	12.81	45	-45.1%	-45.2%
Virginia	12.09	46	-48.2%	-48.3%
Alaska	5.71	47	-75.5%	-75.6%
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 2013, INDIVIDUAL INCOME TAX BURDEN

Tax per \$1000 Total Personal Income

10/30/15

State	Ind. Income Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	24.14			
New York	47.53	1	96.9%	108.4%
Oregon	40.79	2	68.9%	78.9%
Maryland	39.10	3	61.9%	71.5%
Dist. of Col.	37.14	4	53.8%	62.9%
California	36.38	5	50.7%	59.5%
Minnesota	34.91	6	44.6%	53.1%
Connecticut	34.69	7	43.7%	52.1%
Massachusetts	33.94	8	40.6%	48.8%
Ohio	31.22	9	29.3%	36.9%
Kentucky	30.96	10	28.2%	35.8%
Wisconsin	29.55	11	22.4%	29.6%
North Carolina	29.49	12	22.1%	29.3%
Maine	29.12	13	20.6%	27.7%
Delaware	28.74	14	19.1%	26.1%
Hawaii	27.87	15	15.4%	22.2%
Illinois	27.67	16	14.6%	21.4%
West Virginia	27.40	17	13.5%	20.2%
Utah	27.24	18	12.8%	19.5%
Virginia	26.85	19	11.2%	17.8%
Montana	26.43	20	9.5%	15.9%
Iowa	26.29	21	8.9%	15.3%
Pennsylvania	26.11	22	8.1%	14.5%
New Jersey	24.65	23	2.1%	8.1%
Indiana	24.60	24	1.9%	7.9%
Arkansas	24.50	25	1.5%	7.5%
Nebraska	24.46	26	1.3%	7.3%
Vermont	23.74	27	-1.7%	4.1%
Georgia	23.50	28	-2.7%	3.0%
Missouri	23.45	29	-2.9%	2.8%
Kansas	23.26	30	-3.7%	2.0%
Idaho	22.80	31	-5.6%	0.0%
Colorado	22.63	32	-6.3%	-0.8%
Rhode Island	22.41	33	-7.2%	-1.7%
Michigan	22.23	34	-7.9%	-2.5%
South Carolina	19.96	35	-17.3%	-12.5%
Alabama	19.03	36	-21.2%	-16.5%
Oklahoma	18.13	37	-24.9%	-20.5%
Mississippi	17.63	38	-27.0%	-22.7%
New Mexico	16.80	39	-30.4%	-26.3%
North Dakota	16.24	40	-32.7%	-28.8%
Louisiana	14.54	41	-39.8%	-36.2%
Arizona	13.99	42	-42.1%	-38.6%
New Hampshire	1.48	43	-93.9%	-93.5%
Tennessee	1.03	44	-95.7%	-95.5%
Wyoming	0.00	45	-100.0%	-100.0%
Washington	0.00	46	-100.0%	-100.0%
Texas	0.00	47	-100.0%	-100.0%
South Dakota	0.00	48	-100.0%	-100.0%
Nevada	0.00	49	-100.0%	-100.0%
Florida	0.00	50	-100.0%	-100.0%
Alaska	0.00	51	-100.0%	-100.0%

CHART D: FY 2013 CORPORATE INCOME TAX BURDEN
Tax per \$1000 Total Personal Income

10/30/15

State	Corp. Income Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	3.78			
Alaska	16.60	1	338.7%	369.6%
New York	11.01	2	191.0%	211.5%
Dist. of Col.	10.26	3	171.2%	190.3%
New Hampshire	8.26	4	118.3%	133.7%
Delaware	7.63	5	101.7%	115.9%
Illinois	7.47	6	97.4%	111.3%
North Dakota	5.71	7	51.0%	61.6%
Minnesota	5.32	8	40.5%	50.4%
Massachusetts	4.98	9	31.6%	40.8%
Tennessee	4.93	10	30.4%	39.6%
Kentucky	4.88	11	29.0%	38.1%
New Jersey	4.65	12	22.8%	31.5%
Pennsylvania	4.36	13	15.3%	23.4%
Montana	4.32	14	14.2%	22.3%
Mississippi	4.18	15	10.4%	18.2%
California	4.06	16	7.4%	15.0%
Wisconsin	3.91	17	3.3%	10.6%
Vermont	3.78	18	0.0%	7.0%
Arkansas	3.73	19	-1.5%	5.4%
West Virginia	3.70	20	-2.2%	4.7%
Oklahoma	3.64	21	-3.8%	2.9%
New Mexico	3.62	22	-4.3%	2.4%
Idaho	3.53	23	-6.6%	0.0%
North Carolina	3.43	24	-9.5%	-3.1%
Oregon	3.38	25	-10.7%	-4.4%
Maine	3.27	26	-13.6%	-7.5%
Nebraska	3.21	27	-15.2%	-9.2%
Iowa	3.18	28	-15.9%	-9.9%
Utah	3.16	29	-16.5%	-10.6%
Indiana	3.11	30	-17.8%	-12.0%
Maryland	3.04	31	-19.6%	-13.9%
Kansas	3.02	32	-20.1%	-14.5%
Rhode Island	2.97	33	-21.5%	-16.0%
Arizona	2.73	34	-27.9%	-22.9%
Colorado	2.67	35	-29.4%	-24.5%
Florida	2.57	36	-32.1%	-27.3%
Connecticut	2.54	37	-32.8%	-28.1%
Michigan	2.32	38	-38.7%	-34.3%
South Carolina	2.30	39	-39.3%	-35.0%
Alabama	2.19	40	-42.0%	-37.9%
Georgia	2.14	41	-43.6%	-39.6%
Hawaii	1.99	42	-47.5%	-43.8%
Virginia	1.90	43	-49.7%	-46.2%
Missouri	1.86	44	-50.8%	-47.3%
Louisiana	1.34	45	-64.6%	-62.1%
Ohio	1.07	46	-71.7%	-69.7%
South Dakota	0.99	47	-73.8%	-72.0%
Wyoming	0.00	48	-100.0%	-100.0%
Washington	0.00	49	-100.0%	-100.0%
Texas	0.00	50	-100.0%	-100.0%
Nevada	0.00	51	-100.0%	-100.0%

CHART E: FY 2013 COMBINED INDIV. & CORP. INCOME TAX BURDEN

Tax per \$1000 Total Personal Income

10/30/15

State	Income Tax & Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	27.93			
New York	58.54	1	109.6%	122.3%
Dist. of Col.	47.40	2	69.7%	80.0%
Oregon	44.17	3	58.2%	67.7%
Maryland	42.14	4	50.9%	60.0%
California	40.44	5	44.8%	53.6%
Minnesota	40.23	6	44.1%	52.8%
Massachusetts	38.91	7	39.3%	47.8%
Connecticut	37.23	8	33.3%	41.4%
Delaware	36.37	9	30.2%	38.1%
Kentucky	35.85	10	28.4%	36.1%
Illinois	35.14	11	25.8%	33.4%
Wisconsin	33.45	12	19.8%	27.0%
North Carolina	32.91	13	17.8%	25.0%
Maine	32.39	14	16.0%	23.0%
Ohio	32.30	15	15.6%	22.6%
West Virginia	31.10	16	11.4%	18.1%
Montana	30.75	17	10.1%	16.8%
Pennsylvania	30.47	18	9.1%	15.7%
Utah	30.40	19	8.8%	15.4%
Hawaii	29.86	20	6.9%	13.4%
Iowa	29.48	21	5.5%	11.9%
New Jersey	29.30	22	4.9%	11.3%
Virginia	28.75	23	3.0%	9.2%
Arkansas	28.23	24	1.1%	7.2%
Indiana	27.71	25	-0.8%	5.2%
Nebraska	27.67	26	-0.9%	5.1%
Vermont	27.52	27	-1.4%	4.5%
Idaho	26.34	28	-5.7%	0.0%
Kansas	26.28	29	-5.9%	-0.2%
Georgia	25.63	30	-8.2%	-2.7%
Rhode Island	25.38	31	-9.1%	-3.6%
Missouri	25.31	32	-9.4%	-3.9%
Colorado	25.30	33	-9.4%	-3.9%
Michigan	24.55	34	-12.1%	-6.8%
South Carolina	22.25	35	-20.3%	-15.5%
North Dakota	21.95	36	-21.4%	-16.6%
Mississippi	21.80	37	-21.9%	-17.2%
Oklahoma	21.77	38	-22.0%	-17.3%
Alabama	21.22	39	-24.0%	-19.4%
New Mexico	20.42	40	-26.9%	-22.5%
Arizona	16.72	41	-40.1%	-36.5%
Alaska	16.60	42	-40.6%	-37.0%
Louisiana	15.88	43	-43.1%	-39.7%
New Hampshire	9.74	44	-65.1%	-63.0%
Tennessee	5.96	45	-78.6%	-77.4%
Florida	2.57	46	-90.8%	-90.2%
South Dakota	0.99	47	-96.5%	-96.2%
Wyoming	0.00	48	-100.0%	-100.0%
Washington	0.00	49	-100.0%	-100.0%
Texas	0.00	50	-100.0%	-100.0%
Nevada	0.00	51	-100.0%	-100.0%

CHART F: FY 2013, MOTOR FUELS & LICENSE TAX BURDEN

Tax per \$1000 Total Personal Income

10/30/15

State	Motor Vehicle Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	4.74			
Montana	9.37	1	97.6%	38.0%
North Dakota	8.28	2	74.5%	21.9%
Hawaii	8.25	3	73.9%	21.4%
Iowa	7.44	4	56.9%	9.6%
Oklahoma	6.79	5	43.2%	0.0%
Idaho	6.79	6	43.2%	0.0%
Oregon	6.77	7	42.7%	-0.3%
North Carolina	6.77	8	42.6%	-0.4%
Kentucky	6.68	9	40.9%	-1.6%
Maine	6.57	10	38.6%	-3.2%
Vermont	6.32	11	33.2%	-7.0%
West Virginia	6.28	12	32.4%	-7.6%
Minnesota	5.99	13	26.3%	-11.8%
South Dakota	5.91	14	24.7%	-12.9%
Wisconsin	5.82	15	22.6%	-14.4%
Mississippi	5.74	16	21.1%	-15.4%
New Mexico	5.61	17	18.4%	-17.3%
Arkansas	5.60	18	18.1%	-17.5%
Wyoming	5.59	19	17.9%	-17.6%
Nebraska	5.59	20	17.8%	-17.7%
Florida	5.46	21	15.1%	-19.6%
Utah	5.43	22	14.5%	-20.0%
Ohio	5.33	23	12.3%	-21.6%
Washington	5.28	24	11.4%	-22.2%
Nevada	5.15	25	8.6%	-24.2%
Illinois	5.13	26	8.2%	-24.4%
Kansas	5.07	27	7.0%	-25.3%
Tennessee	5.00	28	5.5%	-26.4%
California	4.98	29	4.9%	-26.7%
Michigan	4.92	30	3.8%	-27.5%
Pennsylvania	4.90	31	3.4%	-27.8%
Indiana	4.90	32	3.3%	-27.9%
Texas	4.75	33	0.2%	-30.0%
South Carolina	4.75	34	0.1%	-30.1%
Colorado	4.74	35	-0.1%	-30.2%
Alabama	4.71	36	-0.6%	-30.6%
Missouri	4.07	37	-14.2%	-40.1%
Arizona	4.03	38	-15.1%	-40.7%
Delaware	3.97	39	-16.3%	-41.6%
Georgia	3.91	40	-17.7%	-42.5%
Virginia	3.87	41	-18.4%	-43.0%
Maryland	3.81	42	-19.8%	-44.0%
Louisiana	3.68	43	-22.5%	-45.9%
New Hampshire	3.51	44	-25.9%	-48.2%
Rhode Island	3.30	45	-30.4%	-51.4%
Alaska	3.18	46	-33.0%	-53.2%
Connecticut	3.08	47	-35.1%	-54.6%
New York	2.99	48	-37.0%	-56.0%
Massachusetts	2.72	49	-42.6%	-59.9%
New Jersey	2.32	50	-51.1%	-65.8%
Dist. of Col.	1.33	51	-72.0%	-80.5%

CHART G: FY 2013 PER CAPITA PROPERTY TAXES

10/30/15

State	Per Capita Property Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	1,439.01			
Dist. of Col.	3,034.49	1	110.9%	241.9%
New Jersey	2,987.61	2	107.6%	236.6%
Connecticut	2,724.53	3	89.3%	207.0%
New Hampshire	2,690.54	4	87.0%	203.2%
New York	2,492.98	5	73.2%	180.9%
Vermont	2,332.40	6	62.1%	162.8%
Rhode Island	2,281.09	7	58.5%	157.0%
Wyoming	2,172.39	8	51.0%	144.8%
Massachusetts	2,069.46	9	43.8%	133.2%
Illinois	1,981.38	10	37.7%	123.3%
Alaska	1,913.87	11	33.0%	115.7%
Maine	1,907.03	12	32.5%	114.9%
Wisconsin	1,842.88	13	28.1%	107.7%
Nebraska	1,648.88	14	14.6%	85.8%
Texas	1,559.74	15	8.4%	75.7%
Minnesota	1,546.76	16	7.5%	74.3%
Iowa	1,514.64	17	5.3%	70.7%
Maryland	1,503.33	18	4.5%	69.4%
Virginia	1,429.98	19	-0.6%	61.1%
Kansas	1,424.61	20	-1.0%	60.5%
Montana	1,405.92	21	-2.3%	58.4%
Pennsylvania	1,376.36	22	-4.4%	55.1%
California	1,364.58	23	-5.2%	53.8%
Washington	1,350.17	24	-6.2%	52.1%
Colorado	1,333.02	25	-7.4%	50.2%
Michigan	1,320.39	26	-8.2%	48.8%
Oregon	1,285.01	27	-10.7%	44.8%
South Dakota	1,230.22	28	-14.5%	38.6%
Florida	1,215.17	29	-15.6%	36.9%
Ohio	1,215.04	30	-15.6%	36.9%
North Dakota	1,139.95	31	-20.8%	28.4%
South Carolina	1,076.71	32	-25.2%	21.3%
Georgia	1,010.53	33	-29.8%	13.9%
Arizona	1,008.08	34	-29.9%	13.6%
Missouri	976.35	35	-32.2%	10.0%
Nevada	971.92	36	-32.5%	9.5%
Indiana	967.68	37	-32.8%	9.0%
Utah	951.94	38	-33.8%	7.3%
Hawaii	942.96	39	-34.5%	6.3%
North Carolina	902.84	40	-37.3%	1.7%
Mississippi	898.83	41	-37.5%	1.3%
Idaho	887.49	42	-38.3%	0.0%
Louisiana	849.16	43	-41.0%	-4.3%
Tennessee	838.03	44	-41.8%	-5.6%
Delaware	825.09	45	-42.7%	-7.0%
West Virginia	797.92	46	-44.6%	-10.1%
Kentucky	731.40	47	-49.2%	-17.6%
New Mexico	684.54	48	-52.4%	-22.9%
Arkansas	658.91	49	-54.2%	-25.8%
Oklahoma	595.19	50	-58.6%	-32.9%
Alabama	547.24	51	-62.0%	-38.3%

CHART H: FY 2013 PER CAPITA SALES TAXES

10/30/15

State	Per Capita Sales Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	1033.39			
Hawaii	2213.16	1	114.2%	169.6%
North Dakota	2023.81	2	95.8%	146.5%
Washington	1978.23	3	91.4%	140.9%
Dist. of Col.	1672.36	4	61.8%	103.7%
Wyoming	1488.93	5	44.1%	81.4%
Louisiana	1464.68	6	41.7%	78.4%
Nevada	1424.32	7	37.8%	73.5%
New Mexico	1403.02	8	35.8%	70.9%
South Dakota	1397.96	9	35.3%	70.3%
Arizona	1360.03	10	31.6%	65.7%
New York	1309.58	11	26.7%	59.5%
Kansas	1306.14	12	26.4%	59.1%
Arkansas	1302.62	13	26.1%	58.7%
Tennessee	1246.49	14	20.6%	51.8%
Texas	1230.95	15	19.1%	49.9%
Oklahoma	1171.22	16	13.3%	42.7%
Colorado	1162.15	17	12.5%	41.5%
California	1158.17	18	12.1%	41.1%
Florida	1154.20	19	11.7%	40.6%
Nebraska	1075.42	20	4.1%	31.0%
Connecticut	1071.27	21	3.7%	30.5%
Mississippi	1066.67	22	3.2%	29.9%
Indiana	1033.97	23	0.1%	25.9%
New Jersey	948.75	24	-8.2%	15.6%
Minnesota	946.03	25	-8.5%	15.2%
Georgia	916.10	26	-11.4%	11.6%
Ohio	914.81	27	-11.5%	11.4%
Iowa	913.10	28	-11.6%	11.2%
Alabama	901.59	29	-12.8%	9.8%
Missouri	879.59	30	-14.9%	7.1%
Utah	873.19	31	-15.5%	6.4%
Michigan	855.30	32	-17.2%	4.2%
Rhode Island	836.81	33	-19.0%	1.9%
Wisconsin	830.74	34	-19.6%	1.2%
Idaho	821.02	35	-20.6%	0.0%
Maine	806.72	36	-21.9%	-1.7%
North Carolina	794.99	37	-23.1%	-3.2%
Pennsylvania	778.34	38	-24.7%	-5.2%
Massachusetts	772.75	39	-25.2%	-5.9%
Illinois	758.91	40	-26.6%	-7.6%
South Carolina	748.38	41	-27.6%	-8.8%
Maryland	692.79	42	-33.0%	-15.6%
Kentucky	686.84	43	-33.5%	-16.3%
West Virginia	677.27	44	-34.5%	-17.5%
Virginia	593.27	45	-42.6%	-27.7%
Vermont	570.81	46	-44.8%	-30.5%
Alaska	294.24	47	-71.5%	-64.2%
Oregon	0.00	48	-100.0%	-100.0%
New Hampshire	0.00	49	-100.0%	-100.0%
Montana	0.00	50	-100.0%	-100.0%
Delaware	0.00	51	-100.0%	-100.0%

CHART I: FY 2013 PER CAPITA INDIVIDUAL INCOME TAXES

10/30/15

State	Per Capita Individual Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	1069.43			
New York	2549.48	1	138.4%	218.1%
Dist. of Col.	2527.92	2	136.4%	215.4%
Connecticut	2170.38	3	102.9%	170.8%
Maryland	2060.50	4	92.7%	157.1%
Massachusetts	1919.28	5	79.5%	139.5%
California	1738.40	6	62.6%	116.9%
Minnesota	1650.80	7	54.4%	106.0%
Oregon	1593.72	8	49.0%	98.9%
New Jersey	1358.76	9	27.1%	69.5%
Virginia	1318.07	10	23.2%	64.5%
Illinois	1283.01	11	20.0%	60.1%
Delaware	1282.97	12	20.0%	60.1%
Ohio	1267.53	13	18.5%	58.2%
Wisconsin	1258.53	14	17.7%	57.0%
Hawaii	1231.89	15	15.2%	53.7%
Pennsylvania	1201.27	16	12.3%	49.9%
Maine	1152.63	17	7.8%	43.8%
Iowa	1144.81	18	7.0%	42.8%
Nebraska	1124.52	19	5.2%	40.3%
North Carolina	1123.80	20	5.1%	40.2%
Kentucky	1110.57	21	3.8%	38.6%
Vermont	1057.70	22	-1.1%	32.0%
Colorado	1048.63	23	-1.9%	30.8%
Rhode Island	1033.83	24	-3.3%	29.0%
Montana	1030.19	25	-3.7%	28.5%
Kansas	1021.86	26	-4.4%	27.5%
Utah	982.53	27	-8.1%	22.6%
West Virginia	968.90	28	-9.4%	20.9%
Missouri	941.41	29	-12.0%	17.5%
Indiana	940.86	30	-12.0%	17.4%
Arkansas	895.50	31	-16.3%	11.7%
North Dakota	886.59	32	-17.1%	10.6%
Georgia	877.68	33	-17.9%	9.5%
Michigan	866.37	34	-19.0%	8.1%
Idaho	801.42	35	-25.1%	0.0%
Oklahoma	756.95	36	-29.2%	-5.5%
South Carolina	703.60	37	-34.2%	-12.2%
Alabama	686.04	38	-35.8%	-14.4%
New Mexico	594.64	39	-44.4%	-25.8%
Louisiana	591.88	40	-44.7%	-26.1%
Mississippi	586.67	41	-45.1%	-26.8%
Arizona	512.09	42	-52.1%	-36.1%
New Hampshire	74.87	43	-93.0%	-90.7%
Tennessee	40.45	44	-96.2%	-95.0%
Wyoming	0.00	45	-100.0%	-100.0%
Washington	0.00	46	-100.0%	-100.0%
Texas	0.00	47	-100.0%	-100.0%
South Dakota	0.00	48	-100.0%	-100.0%
Nevada	0.00	49	-100.0%	-100.0%
Florida	0.00	50	-100.0%	-100.0%
Alaska	0.00	51	-100.0%	-100.0%

CHART J: FY 2013 PER CAPITA CORPORATE INCOME TAXES

10/30/15

State	Per Capita Corporate Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	167.58			
Alaska	855.79	1	410.7%	589.0%
Dist. of Col.	698.31	2	316.7%	462.2%
New York	590.51	3	252.4%	375.4%
New Hampshire	418.26	4	149.6%	236.7%
Illinois	346.19	5	106.6%	178.7%
Delaware	340.54	6	103.2%	174.2%
North Dakota	311.83	7	86.1%	151.0%
Massachusetts	281.49	8	68.0%	126.6%
New Jersey	256.08	9	52.8%	106.2%
Minnesota	251.40	10	50.0%	102.4%
Pennsylvania	200.66	11	19.7%	61.5%
California	194.16	12	15.9%	56.3%
Tennessee	193.34	13	15.4%	55.6%
Kentucky	175.12	14	4.5%	41.0%
Vermont	168.52	15	0.6%	35.7%
Montana	168.49	16	0.5%	35.6%
Wisconsin	166.42	17	-0.7%	34.0%
Maryland	160.32	18	-4.3%	29.1%
Connecticut	159.09	19	-5.1%	28.1%
Oklahoma	151.86	20	-9.4%	22.3%
Nebraska	147.44	21	-12.0%	18.7%
Mississippi	139.02	22	-17.0%	11.9%
Iowa	138.59	23	-17.3%	11.6%
Rhode Island	137.00	24	-18.2%	10.3%
Arkansas	136.16	25	-18.7%	9.6%
Kansas	132.80	26	-20.8%	6.9%
Oregon	132.00	27	-21.2%	6.3%
West Virginia	130.79	28	-22.0%	5.3%
North Carolina	130.56	29	-22.1%	5.1%
Maine	129.44	30	-22.8%	4.2%
New Mexico	128.16	31	-23.5%	3.2%
Idaho	124.22	32	-25.9%	0.0%
Colorado	123.70	33	-26.2%	-0.4%
Indiana	118.95	34	-29.0%	-4.2%
Utah	113.92	35	-32.0%	-8.3%
Florida	105.70	36	-36.9%	-14.9%
Arizona	99.78	37	-40.5%	-19.7%
Virginia	93.35	38	-44.3%	-24.9%
Michigan	90.44	39	-46.0%	-27.2%
Hawaii	87.77	40	-47.6%	-29.3%
South Carolina	81.03	41	-51.6%	-34.8%
Georgia	79.77	42	-52.4%	-35.8%
Alabama	79.07	43	-52.8%	-36.3%
Missouri	74.81	44	-55.4%	-39.8%
Louisiana	54.53	45	-67.5%	-56.1%
South Dakota	43.96	46	-73.8%	-64.6%
Ohio	43.52	47	-74.0%	-65.0%
Wyoming	0.00	48	-100.0%	-100.0%
Washington	0.00	49	-100.0%	-100.0%
Texas	0.00	50	-100.0%	-100.0%
Nevada	0.00	51	-100.0%	-100.0%

**CHART K: FY 2013 PER CAPITA COMBINED CORP. & IND.
INCOME TAXES**

10/30/15

State	Per Capita Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	1237.01			
Dist. of Col.	3226.23	1	160.8%	248.5%
New York	3139.99	2	153.8%	239.2%
Connecticut	2329.48	3	88.3%	151.7%
Maryland	2220.82	4	79.5%	139.9%
Massachusetts	2200.76	5	77.9%	137.8%
California	1932.56	6	56.2%	108.8%
Minnesota	1902.21	7	53.8%	105.5%
Oregon	1725.72	8	39.5%	86.4%
Illinois	1629.20	9	31.7%	76.0%
Delaware	1623.52	10	31.2%	75.4%
New Jersey	1614.84	11	30.5%	74.5%
Wisconsin	1424.95	12	15.2%	53.9%
Virginia	1411.41	13	14.1%	52.5%
Pennsylvania	1401.93	14	13.3%	51.5%
Hawaii	1319.66	15	6.7%	42.6%
Ohio	1311.05	16	6.0%	41.6%
Kentucky	1285.70	17	3.9%	38.9%
Iowa	1283.39	18	3.7%	38.7%
Maine	1282.07	19	3.6%	38.5%
Nebraska	1271.96	20	2.8%	37.4%
North Carolina	1254.36	21	1.4%	35.5%
Vermont	1226.22	22	-0.9%	32.5%
Montana	1198.68	23	-3.1%	29.5%
North Dakota	1198.42	24	-3.1%	29.5%
Colorado	1172.34	25	-5.2%	26.7%
Rhode Island	1170.83	26	-5.3%	26.5%
Kansas	1154.65	27	-6.7%	24.7%
West Virginia	1099.69	28	-11.1%	18.8%
Utah	1096.45	29	-11.4%	18.5%
Indiana	1059.81	30	-14.3%	14.5%
Arkansas	1031.66	31	-16.6%	11.5%
Missouri	1016.22	32	-17.8%	9.8%
Georgia	957.45	33	-22.6%	3.4%
Michigan	956.81	34	-22.7%	3.4%
Idaho	925.63	35	-25.2%	0.0%
Oklahoma	908.81	36	-26.5%	-1.8%
Alaska	855.79	37	-30.8%	-7.5%
South Carolina	784.63	38	-36.6%	-15.2%
Alabama	765.10	39	-38.1%	-17.3%
Mississippi	725.69	40	-41.3%	-21.6%
New Mexico	722.80	41	-41.6%	-21.9%
Louisiana	646.41	42	-47.7%	-30.2%
Arizona	611.87	43	-50.5%	-33.9%
New Hampshire	493.13	44	-60.1%	-46.7%
Tennessee	233.79	45	-81.1%	-74.7%
Florida	105.70	46	-91.5%	-88.6%
South Dakota	43.96	47	-96.4%	-95.3%
Wyoming	0.00	48	-100.0%	-100.0%
Washington	0.00	49	-100.0%	-100.0%
Texas	0.00	50	-100.0%	-100.0%
Nevada	0.00	51	-100.0%	-100.0%

CHART L: FY 2013 PER CAPITA MOTOR VEHICLES TAXES

10/30/15

State	Per Capita Motor Vehicle Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	210.08			
North Dakota	451.93	1	115.1%	89.3%
Montana	365.41	2	73.9%	53.1%
Hawaii	364.46	3	73.5%	52.7%
Iowa	324.10	4	54.3%	35.8%
Wyoming	290.46	5	38.3%	21.7%
Oklahoma	283.60	6	35.0%	18.8%
Minnesota	283.21	7	34.8%	18.6%
Vermont	281.46	8	34.0%	17.9%
Oregon	264.47	9	25.9%	10.8%
South Dakota	262.59	10	25.0%	10.0%
Maine	260.09	11	23.8%	9.0%
North Carolina	257.86	12	22.7%	8.0%
Nebraska	256.80	13	22.2%	7.6%
Washington	249.89	14	18.9%	4.7%
Wisconsin	247.75	15	17.9%	3.8%
Kentucky	239.64	16	14.1%	0.4%
Idaho	238.69	17	13.6%	0.0%
Illinois	237.88	18	13.2%	-0.3%
California	237.77	19	13.2%	-0.4%
Pennsylvania	225.64	20	7.4%	-5.5%
Florida	224.74	21	7.0%	-5.8%
Kansas	222.92	22	6.1%	-6.6%
West Virginia	222.00	23	5.7%	-7.0%
Colorado	219.64	24	4.5%	-8.0%
Ohio	216.22	25	2.9%	-9.4%
Texas	206.36	26	-1.8%	-13.5%
Arkansas	204.80	27	-2.5%	-14.2%
Nevada	201.83	28	-3.9%	-15.4%
Maryland	200.58	29	-4.5%	-16.0%
New Mexico	198.73	30	-5.4%	-16.7%
Tennessee	196.06	31	-6.7%	-17.9%
Utah	195.88	32	-6.8%	-17.9%
Connecticut	192.71	33	-8.3%	-19.3%
Michigan	191.92	34	-8.6%	-19.6%
Mississippi	191.20	35	-9.0%	-19.9%
Virginia	190.06	36	-9.5%	-20.4%
Indiana	187.33	37	-10.8%	-21.5%
New Hampshire	178.02	38	-15.3%	-25.4%
Delaware	177.09	39	-15.7%	-25.8%
Alabama	169.90	40	-19.1%	-28.8%
South Carolina	167.44	41	-20.3%	-29.9%
Alaska	163.90	42	-22.0%	-31.3%
Missouri	163.44	43	-22.2%	-31.5%
New York	160.34	44	-23.7%	-32.8%
Massachusetts	153.91	45	-26.7%	-35.5%
Rhode Island	152.27	46	-27.5%	-36.2%
Louisiana	149.60	47	-28.8%	-37.3%
Arizona	147.34	48	-29.9%	-38.3%
Georgia	145.89	49	-30.6%	-38.9%
New Jersey	127.92	50	-39.1%	-46.4%
Dist. of Col.	90.29	51	-57.0%	-62.2%

CHART M: FY 2013 OVERALL TAX BURDEN

Tax per \$1000 Total Personal Income

10/30/15

State	Overall Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	103.82			
Alaska	178.68	1	72.1%	98.4%
North Dakota	161.56	2	55.6%	79.4%
New York	150.02	3	44.5%	66.6%
Dist. of Col.	139.87	4	34.7%	55.3%
Hawaii	129.12	5	24.4%	43.4%
Maine	121.75	6	17.3%	35.2%
Vermont	121.72	7	17.2%	35.2%
Minnesota	117.32	8	13.0%	30.3%
Connecticut	116.01	9	11.7%	28.8%
Illinois	115.91	10	11.6%	28.7%
New Jersey	114.42	11	10.2%	27.1%
Wisconsin	112.78	12	8.6%	25.2%
Wyoming	111.59	13	7.5%	23.9%
California	111.44	14	7.3%	23.7%
Rhode Island	111.18	15	7.1%	23.5%
West Virginia	110.23	16	6.2%	22.4%
Ohio	105.30	17	1.4%	16.9%
New Mexico	103.77	18	0.0%	15.2%
Maryland	103.75	19	-0.1%	15.2%
Delaware	103.32	20	-0.5%	14.7%
Mississippi	103.05	21	-0.7%	14.4%
Iowa	102.40	22	-1.4%	13.7%
Kansas	101.42	23	-2.3%	12.6%
Nebraska	101.24	24	-2.5%	12.4%
Massachusetts	101.19	25	-2.5%	12.4%
Pennsylvania	100.56	26	-3.1%	11.7%
Oregon	100.04	27	-3.6%	11.1%
Arkansas	99.55	28	-4.1%	10.5%
Indiana	99.18	29	-4.5%	10.1%
Nevada	98.91	30	-4.7%	9.8%
Kentucky	97.79	31	-5.8%	8.6%
Montana	97.38	32	-6.2%	8.1%
Utah	97.31	33	-6.3%	8.0%
Michigan	96.23	34	-7.3%	6.9%
North Carolina	94.67	35	-8.8%	5.1%
Colorado	93.62	36	-9.8%	4.0%
Washington	93.38	37	-10.1%	3.7%
Arizona	93.29	38	-10.1%	3.6%
Louisiana	93.22	39	-10.2%	3.5%
South Carolina	90.59	40	-12.7%	0.6%
Idaho	90.06	41	-13.3%	0.0%
Georgia	88.96	42	-14.3%	-1.2%
Texas	88.96	43	-14.3%	-1.2%
Virginia	86.33	44	-16.9%	-4.1%
Missouri	86.16	45	-17.0%	-4.3%
Alabama	84.49	46	-18.6%	-6.2%
Oklahoma	83.66	47	-19.4%	-7.1%
New Hampshire	82.87	48	-20.2%	-8.0%
Florida	82.07	49	-21.0%	-8.9%
Tennessee	79.22	50	-23.7%	-12.0%
South Dakota	78.99	51	-23.9%	-12.3%

CHART N: FY 2013 PER CAPITA OVERALL TAXES

10/30/15

State	Per Capita Overall Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	4,598.77			
Dist. of Col.	9,520.35	1	107.0%	200.8%
Alaska	9,213.51	2	100.3%	191.1%
North Dakota	8,819.85	3	91.8%	178.7%
New York	8,047.05	4	75.0%	154.2%
Connecticut	7,258.41	5	57.8%	129.3%
New Jersey	6,306.39	6	37.1%	99.2%
Wyoming	5,793.94	7	26.0%	83.1%
Massachusetts	5,722.92	8	24.4%	80.8%
Hawaii	5,707.06	9	24.1%	80.3%
Minnesota	5,546.93	10	20.6%	75.2%
Maryland	5,467.50	11	18.9%	72.7%
Vermont	5,422.64	12	17.9%	71.3%
Illinois	5,373.58	13	16.8%	69.8%
California	5,325.16	14	15.8%	68.2%
Rhode Island	5,128.53	15	11.5%	62.0%
Maine	4,818.77	16	4.8%	52.2%
Wisconsin	4,803.85	17	4.5%	51.8%
Nebraska	4,653.81	18	1.2%	47.0%
Pennsylvania	4,626.72	19	0.6%	46.2%
Delaware	4,611.69	20	0.3%	45.7%
Iowa	4,458.52	21	-3.0%	40.9%
Kansas	4,455.62	22	-3.1%	40.8%
Washington	4,415.56	23	-4.0%	39.5%
Colorado	4,338.05	24	-5.7%	37.1%
Ohio	4,274.51	25	-7.1%	35.0%
Virginia	4,237.64	26	-7.9%	33.9%
New Hampshire	4,197.10	27	-8.7%	32.6%
Oregon	3,908.59	28	-15.0%	23.5%
West Virginia	3,897.79	29	-15.2%	23.1%
Nevada	3,875.27	30	-15.7%	22.4%
Texas	3,862.31	31	-16.0%	22.0%
Montana	3,796.16	32	-17.5%	19.9%
Louisiana	3,794.75	33	-17.5%	19.9%
Indiana	3,792.53	34	-17.5%	19.8%
Michigan	3,750.40	35	-18.4%	18.5%
New Mexico	3,673.47	36	-20.1%	16.1%
Arkansas	3,638.24	37	-20.9%	14.9%
North Carolina	3,608.38	38	-21.5%	14.0%
Utah	3,509.80	39	-23.7%	10.9%
South Dakota	3,507.62	40	-23.7%	10.8%
Kentucky	3,507.51	41	-23.7%	10.8%
Oklahoma	3,492.22	42	-24.1%	10.3%
Missouri	3,459.08	43	-24.8%	9.3%
Mississippi	3,429.74	44	-25.4%	8.4%
Arizona	3,414.68	45	-25.7%	7.9%
Florida	3,377.48	46	-26.6%	6.7%
Georgia	3,323.24	47	-27.7%	5.0%
South Carolina	3,194.06	48	-30.5%	0.9%
Idaho	3,165.20	49	-31.2%	0.0%
Tennessee	3,105.56	50	-32.5%	-1.9%
Alabama	3,046.09	51	-33.8%	-3.8%

CHART O: FY 2013 PER CAPITA INCOME

10/30/15

State	Per Capita Income (\$)	Rank Based on Income	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	44,294			
Dist. of Col.	68,066	1	53.7%	93.7%
Connecticut	62,566	2	41.3%	78.0%
Massachusetts	56,554	3	27.7%	60.9%
New Jersey	55,115	4	24.4%	56.8%
North Dakota	54,591	5	23.2%	55.3%
New York	53,639	6	21.1%	52.6%
Maryland	52,701	7	19.0%	49.9%
Wyoming	51,924	8	17.2%	47.7%
Alaska	51,563	9	16.4%	46.7%
New Hampshire	50,648	10	14.3%	44.1%
Virginia	49,088	11	10.8%	39.7%
California	47,785	12	7.9%	36.0%
Washington	47,284	13	6.8%	34.5%
Minnesota	47,281	14	6.7%	34.5%
Illinois	46,360	15	4.7%	31.9%
Colorado	46,339	16	4.6%	31.8%
Rhode Island	46,129	17	4.1%	31.2%
Pennsylvania	46,008	18	3.9%	30.9%
Nebraska	45,968	19	3.8%	30.8%
Delaware	44,634	20	0.8%	27.0%
Vermont	44,552	21	0.6%	26.8%
South Dakota	44,408	22	0.3%	26.4%
Hawaii	44,198	23	-0.2%	25.8%
Kansas	43,933	24	-0.8%	25.0%
Iowa	43,541	25	-1.7%	23.9%
Texas	43,415	26	-2.0%	23.5%
Wisconsin	42,594	27	-3.8%	21.2%
Oklahoma	41,742	28	-5.8%	18.8%
Florida	41,153	29	-7.1%	17.1%
Louisiana	40,709	30	-8.1%	15.8%
Ohio	40,594	31	-8.4%	15.5%
Missouri	40,148	32	-9.4%	14.2%
Maine	39,579	33	-10.6%	12.6%
Tennessee	39,200	34	-11.5%	11.5%
Nevada	39,181	35	-11.5%	11.5%
Oregon	39,072	36	-11.8%	11.2%
Montana	38,982	37	-12.0%	10.9%
Michigan	38,975	38	-12.0%	10.9%
Indiana	38,240	39	-13.7%	8.8%
North Carolina	38,113	40	-14.0%	8.4%
Georgia	37,355	41	-15.7%	6.3%
Arizona	36,602	42	-17.4%	4.1%
Arkansas	36,548	43	-17.5%	4.0%
Utah	36,070	44	-18.6%	2.6%
Alabama	36,053	45	-18.6%	2.6%
Kentucky	35,868	46	-19.0%	2.1%
New Mexico	35,399	47	-20.1%	0.7%
West Virginia	35,361	48	-20.2%	0.6%
South Carolina	35,257	49	-20.4%	0.3%
Idaho	35,147	50	-20.7%	0.0%
Mississippi	33,283	51	-24.9%	-5.3%