

**STATE AND LOCAL TAX BURDEN ANALYSIS
EXECUTIVE SUMMARY
FY 2008 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 46th nationally (out of 51) and 11th regionally (out of the 11 western states).

	<u>RANK</u>		<u>RANK</u>	
Property tax.....	42	42.6% below national average	10	35.0% below western median
Sales tax.....	29	11.8% below national average	9	20.5% below western median
Individual income.....	26	5.9% below national average	5	4.8% above western median
Corporate income...	<u>33</u>	<u>34.4% below national average</u>	<u>6</u>	<u>equal to the western median</u>
Overall ranking.....	46	26.0% below national average	11	17.1% below western median

Because of relatively low income in Idaho, the state's overall tax burden relative to income is 39th nationally and 8th among the 11 western states.

Property tax.....	41	30.4% below national average	10	21.3% below western median
Sales tax.....	19	6.9% above national average	7	10.9% below western median
Individual income.....	19	14.1% above national average	4	19.2% above western median
Corporate income.....	<u>27</u>	<u>20.5% below national average</u>	<u>6</u>	<u>equal to the western median</u>
Overall ranking.....	39	10.3% below national average	8	4.7% below western median

Idaho tax burdens showed few changes between FY 2007 and FY 2008. It should be noted that FY 2008 was the first year in which the full year's sales tax collections reflect the current 6% rate. On an overall basis, Idaho taxes remain somewhat below the U.S. average on an income-based analysis, while the state remains significantly below the U.S. average on a per capita basis:

	<u>Per \$1,000 of Income</u>	<u>Per capita</u>
Idaho total tax burden	\$ 98.57	\$3,234
National average total tax burden	\$109.88	\$4,371
Western median total tax burden	\$103.41	\$3,899

Because per capita income in Idaho is 17.5 percent lower than the U.S. average, ranking systems which compare taxes to income will show higher comparative taxes in Idaho than systems which are based on population.

Although since FY 2007 property taxes have diminished in relative significance, Idaho's major taxes continue to show balance. In 2008, property taxes raised 23.9% of overall tax revenue, while income taxes accounted for 33.0% (individual for 29.1% and corporate income tax for 3.9%), and sales tax accounted for 27.3% of state and local tax revenue.

COMPARATIVE TAX POTENTIAL:
Tax Burden in Idaho and the United States
Fiscal Year 2008

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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 2008
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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 2008

IDAHO TAX REVENUE SYSTEM - SUMMARY:

In terms of the amount of revenue collected in comparison to income and population, Idaho taxes tend to be moderate overall taxes, with good 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, combined with rapid population growth, produces the effect of being moderate in most specific major tax types, while ranking our overall per capita tax burden 46th highest nationally and 11th highest in the 11 western states. Idaho has relatively low income (with a rank of 45th nationally and 10th out of the 11 western states), and this raises our tax burden relative to income. In fiscal year 2008, this measure of overall tax burden shows us ranking 39th nationally and 8th highest out of the 11 western states.

The Idaho tax system has tended to rely relatively less on property tax, and relatively more on motor vehicle taxes and income taxes in comparison to both regional and national practices. This year's pattern continues showing increased reliance on income and sales taxes, and decreased reliance on property tax. The continuation of this pattern reflects a year with no major tax changes in Idaho and a period that precedes the current economic downturn. Legislative changes that reduced school property taxes substantially and increased sales tax rates to compensate occurred during FY 2007, establishing that year as a new base for comparison purposes. It should be noted, however, that the FY 2007 comparison year consisted of 4 months of sales tax collections at a 5% rate and 8 months at a 6% rate. This resulted in a 5.2% overall increase in sales tax collections in FY 2008 and may explain the rank and tax effort increases evident in Idaho's sales tax this year. Conversely, property taxes show a 5.9% increase after the substantial decrease noted in FY 2007.

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 17.5%.

A comparison of FY 2007 and FY 2008 Idaho tax burden shows the following for our major taxes:

1. Idaho's individual income tax burden decreased slightly between 2007 and 2008, going from 17.7% over the U.S. average in FY 2007 to 14.1% over the U.S. average in FY 2008, relative to total personal income. This is the lowest relative burden for this tax since FY 2005. For this tax, Idaho's income based ranking dropped to 19th highest, while our population based ranking decreased from 23rd to 26th.
2. Corporate income tax burden is highly volatile due mostly to variations in corporate taxable income. On an income basis, after

3. being just 3.4% below the U.S. average in FY 2006, in FY 2007, the relative burden in Idaho returned to the pre-2006 pattern of being significantly below the U.S. average. This new pattern continued in FY 2008, with the tax burden up slightly, but remaining 20.5% below the U.S. average.
4. Property tax burdens in Idaho decreased slightly in FY 2008 following the significant decrease in FY 2007, reflecting the reduction in school property taxes enacted by the Legislature for that year. Relative to income, these taxes decreased from 12.9% below the U.S. average in FY 2006 to 29.5% below the U.S. average in FY 2007 and to 30.4% below the U.S. average in FY 2008. This is the lowest property tax burden ever measured for Idaho using this methodology, which dates back to FY 1977. This result is even more pronounced when the tax burden is calculated on a per capita basis, in which the property tax decreased from 29.6% below the U.S. average in FY 2006 to 41.4% below the U.S. average in FY 2007 and to 42.6% below the U.S. average in FY 2008.
5. Idaho's relative sales tax burden increased slightly in FY 2008 after the major increase in FY 2007 due to the October 1, 2006 increase in the sales tax rate from 5% to 6%. Relative to income, the sales tax burden increased from 3.5% below the U.S. average in FY 2006 to 3.6% above the U.S. average in FY 2007 and to 6.9% above the U.S. average in FY 2008 (the first full year with the 6% rate in place). On a per capita basis, Idaho's relative sales tax burden increased from 22% below the U.S. average in FY 2006 to 13.8% below this average in FY 2007 and to 11.8% below the U.S. average in FY 2008.
6. Idaho's relative motor vehicle tax burden (fuel taxes and licenses and registration fees) has been relatively stable for several years, remaining well above the national average in this category. Idaho's motor vehicle tax burden increased slightly to 51.1% over the U.S. average, based on income, and decreased slightly to 24.6% over the U.S. average on a per capita basis. 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.

Idaho's major taxes traditionally have been balanced. In FY 2008, property taxes raised 23.9% of overall tax revenue, while income taxes accounted for 33.0% (individual for 29.1% and corporate income tax for 3.9%), and sales tax accounted for 27.3% of our tax revenue. The proportional shares represented by each major tax showed little change between FY 2007 and FY 2008.

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, California joined Colorado as western states with lower sales tax than Idaho, relative to income.

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

Table 1: Change in Total Tax Collections FY 2007 - FY 2008

Tax Type	Idaho - FY 2007/2008 Percent Change	U.S. - FY 2007/2008 Percent Change
Property	5.9%	6.9%
Sales	5.2%	1.7%
Individual Income	2.3%	5.3%
Corporate Income	1.0%	- 4.5%
Motor Vehicle	1.7%	0.8%
Overall	3.6%	4.3%

METHODOLOGY:

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

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

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

NATIONAL CONDITIONS:

Total nationwide state and local taxes for fiscal year 2008 were \$1,330,411.8 million, up 4.3% since FY 2007. Total personal income increased 4.6% to \$12,107,715 million. The national average tax rate decreased slightly from 11.02% in FY 2007 to 10.99% of income in FY 2008.

In 2008, total U.S. population increased by 1.0% to 304,375,000. The average overall per capita tax increased 3.2% to \$4,370.96.

States that typically overutilize most or all taxes tend to be the ones whose residents have high tax burdens, especially relative to income. In FY 2008 the greatest overall tax overutilization was found in California (\$10.6 billion) and New York (\$34.6 billion), while the greatest amounts of underutilization were \$13.0 billion in Texas and \$5.7 billion in Florida. Patterns for New York, Texas, and Florida have become ingrained over time. However, California tax burdens increased substantially in FY 2008, possibly due to revised prior year tax collection numbers resulting from re-classification by the Census Bureau.

The most significant overall tax burden changes in FY 2008 were in Alaska, Arkansas, and Indiana, with tax burden rank in Arkansas decreasing from 26 to 36. Indiana's overall tax burden rank dropped from 17th in FY 2006 to 39th in FY 2007, and then climbed back to 26th in FY 2008. The changes in Indiana were related to increased fees and sales tax rates. Although rank changes were far less dramatic, overall state and local tax revenue nearly doubled in Alaska between FY 2007 and FY 2008. This was due primarily to a legislative overall of Alaska's gas and oil production tax, which was changed from a tax based on production to a tax based on profits. (Amounts generated by this new tax dramatically decreased in FY 2009.)

Arizona dropped nine ranks in overall tax burden, but its position has been very unstable for several years. North Dakota rose six ranks due largely to significantly increased severance taxes. Idaho's overall tax burden ranks relative to income increased 3 places, while our population based rank was unchanged.

Property taxes appear to have risen significantly in California; however, the Census Bureau reclassified some in-lieu fees as property tax and this caused the change in ranking in both property tax and overall taxes. South Carolina dropped 8 ranks in property tax, although actual collections showed little change. In 2006, some school property taxes (mostly on owner-occupied homes) in South Carolina was eliminated and replaced with additional state sales taxes. The changes were passed by the legislature in 2006, but phased in through 2008. This may partly explain the property tax ranking change in FY 2008.

Sales and individual income tax rank changes tended to be very limited this year.

Corporate income tax ranks were down significantly in North Carolina, Kentucky, and Oklahoma, with Oklahoma dropping 14 ranks. Kentucky implemented lower rates in 2007, dropping the top corporate rate from 7% to 6%. North Carolina did not institute any policy changes, but may have begun experiencing downturns in financial and banking sectors. In Oklahoma, the FY 2007 amounts were not in line with other years. The Oklahoma Treasurer described the drop in FY 2008 as resulting from national economic activity and fluctuations in this tax.

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

DISTORTING FACTORS:

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

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

SUMMARY OF IDAHO'S TAX BURDEN:

Prior to 2002, the long-term pattern in Idaho had been a relative overall tax burden slightly above the U.S. average using income based analysis and significantly below the U.S. average on a per capita basis. In FY 2002, relative burden measured in comparison to income decreased substantially to 4.6% below the U.S. average. For most of the period since that time the relative burden has been stable within a narrow range. In FY 2007, however, this relative burden decreased to 9.5% below the U.S. average and declined further in FY 2008 to 10.3% below the U.S. average. This is our lowest relative burden based on overall taxes in comparison to income since fiscal year 1986. Our income based relative ranking rose slightly from 42nd to 39th. Idaho's per capita ranking remained at 46th, and we remain significantly below the U.S. average using this measure.

In FY 2008, Idaho underutilized all taxes by \$566.7 million using income as a basis for comparison. This represents the greatest comparative underutilization since this report series began in fiscal year 1977.

The overall tax burden in Idaho in FY 2008 decreased 1.1%, to \$98.57 per \$1,000 of income. Overall taxes increased 3.6% during this period. This increase in tax collections was mitigated by a 4.8% increase in total personal income over the same period. Our per capita taxes rose 1.5%, to \$3,233.85 for each person. National average taxes in FY 2008 were \$109.88 \$110.15 per \$1,000 of income (0.2% lower than in FY 2007) or \$4,370.96 for each person. Table 2 shows our tax effort and corresponding rank on a national level. An effort of 100% would indicate taxes equal to the U.S. average effective tax rate for a particular tax or overall.

Table 2: FY 2008 Idaho taxes in comparison to U.S. averages

Type of Tax	Based on Income		Based on Population	
	Tax Effort %	Rank*	Tax Effort %	Rank*
Property	69.6	41	57.4	42
Sales	106.9	19	88.2	29
Individual Income	114.1	19	94.1	26
Corporate Income	79.5	27	65.6	33
Motor Vehicle	151.1	8	124.6	13
Overall	89.7	39	74.0	46

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

Per capita income in Idaho grew at a slower rate than the national average per capita income (3.5% nationally versus 2.7% in Idaho). Idaho per capita income remains low, decreasing to 17.5% below the U.S. average. Ranking systems which compare taxes to income will show higher comparative taxes in Idaho than systems which are based on population.

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

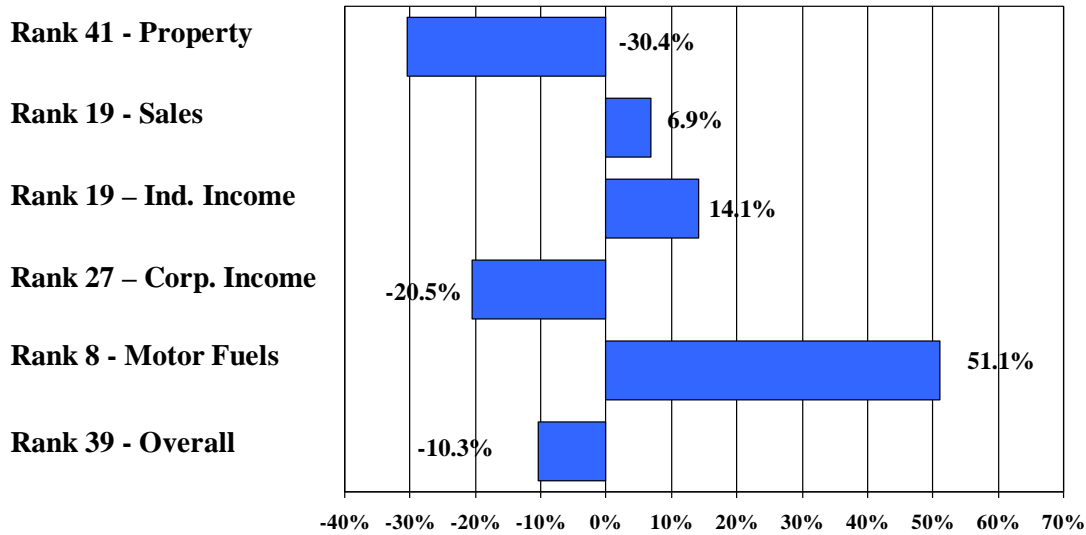
Table 3: Relative income and tax ranks for Idaho since FY 2004

Type of Tax	Number of States	Income Basis for Rank					Population Basis for Rank				
		FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
Property	51	31	32	31	41	41	37	38	38	42	42
Sales	47	18	17	26	21	19	31	29	38	29	29
Individual Income	44	21	22	18	18	19	31	30	27	23	26
Corporate Income	47	27	26	23	32	27	30	33	30	35	33
Motor Vehicle	51	5	6	5	6	8	13	13	11	13	13
Overall	51	27	31	34	42	39	43	43	46	46	46
Per Capita Income	51	46	43	46	44	45	XX	XX	XX	XX	XX

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

FY 2008 Taxes Idaho vs. U.S.

Type of Tax

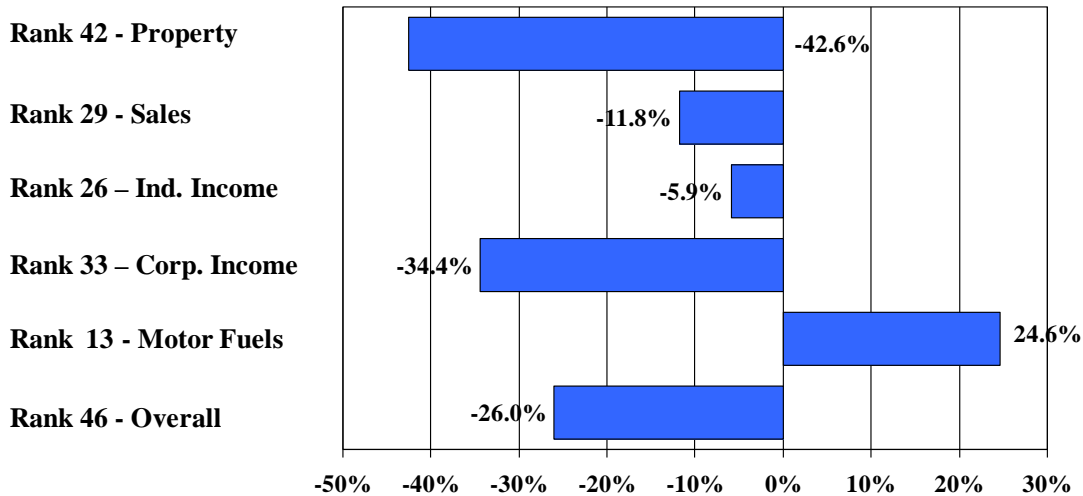


Rank of 1 = highest tax
Based on Taxes per \$ of income

Percent Difference from U.S. Average

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

FY 2008 Taxes Idaho vs. U.S.



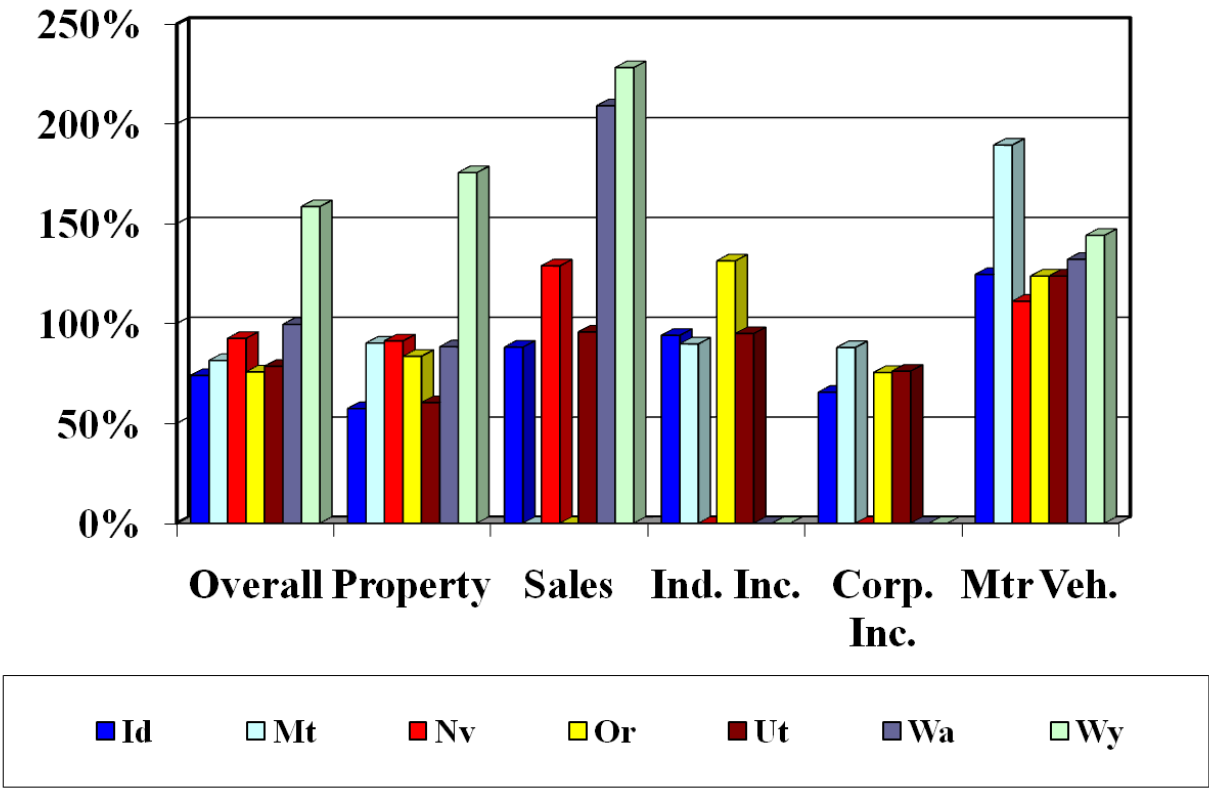
Rank of 1 = highest tax
Based on Taxes per person

Percent Difference from U.S. Average

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 2008 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 2008

Type of Tax	Idaho's Rank Among 11 Western States (National Rank)	Western States Having Lower Taxes National Rank:		Western States with Higher Taxes National Rank:		Western States Not Using Tax
Property Tax	10 (41)	New Mexico	48	Arizona California Colorado Montana Nevada Oregon Utah Washington Wyoming	28 22 33 18 31 25 38 35 3	
Sales Tax	7 (19)	California Colorado	24 22	Arizona Nevada New Mexico Utah Washington Wyoming	6 12 5 6 1 3	Montana Oregon
Individual Income Tax	4 (19)	Arizona Colorado Montana New Mexico	41 32 25 39	California Oregon Utah	8 5 15	Nevada Washington Wyoming
Corporate Income Tax	6 (27)	Arizona Colorado	31 41	California Montana New Mexico Oregon Utah	7 15 12 25 19	Nevada Washington Wyoming
Motor Vehicle Tax	3 (8)	Arizona California Colorado New Mexico Oregon Nevada Washington Wyoming	39 45 38 12 14 31 21 24	Montana Utah	1 6	
All State & Local Taxes	8 (39)	Colorado Nevada Oregon	45 46 40	Arizona California Montana New Mexico Utah Wyoming Washington	31 12 30 10 23 3 33	

Note: Rank of 1 = highest effective rate.

Population-Based Comparisons - FY 2008

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 49	Arizona 35 California 15 Colorado 23 Montana 26 Nevada 25 Oregon 31 Utah 40 Washington 27 Wyoming 4	
Sales Tax	9 (29)		Arizona 7 California 14 Colorado 18 Nevada 10 New Mexico 8 Utah 25 Washington 2 Wyoming 1	Montana Oregon
Individual Income Tax	5 (26)	Arizona 41 Montana 29 New Mexico 39	California 6 Colorado 21 Oregon 9 Utah 25	Nevada Washington Wyoming
Corporate Income Tax	6 (33)	Arizona 34 Colorado 39	California 8 Montana 18 New Mexico 14 Oregon 24 Utah 23	Nevada Washington Wyoming
Motor Vehicle Tax	4 (13)	Arizona 46 California 42 Colorado 33 Nevada 26 New Mexico 22 Oregon 15 Utah 14	Montana 1 Washington 9 Wyoming 6	
All State & Local Taxes	11 (46)		Arizona 38 California 9 Colorado 28 Montana 35 Nevada 24 New Mexico 29 Oregon 43 Utah 40 Washington 17 Wyoming 4	

Note: Rank of 1 = highest effective rate.

Effective Tax Rate as Percent of 2008 Total Personal Income							
Tax Category	Idaho	11 Western			Nationwide		
		High	Median	Low	High	Median	Low
Property Tax	2.36%	4.99%	2.99	1.72%	5.37%	3.12%	1.48%
		WY	NV	NM	NH	VA	AL
Sales Tax	2.69%	4.95%	3.02%	0%	4.95%	2.38%	0%
		WA	UT	MT OR	WA	MO	DE MT NH OR
Individual Income Tax	2.87%	3.65%	2.41%	0%	4.92%	2.62%	0%
		OR	CO	NV WA WY	NY	VT	FL NV SD TX WA WY AK
Corporate Income Tax	0.38	0.74%	0.38%	0%	3.37%	0.39%	0%
		CA	ID	NV WA WY	AK	ME	NV TX WA WY
*Motor Vehicle Tax	0.74	1.08%	0.61%	0.38%	1.08%	0.58%	0.15%
		MT	WA	CA	MT	KS	DC
Total State & Local Taxes	9.97%	14.63%	10.34%	9.20%	33.42%	10.53%	8.22%
		WY	AZ	OR	AK	IN	SD

*Includes motor fuels.

Idaho's Fiscal Year 2008 Total Per Capita Taxes (\$)							
Tax Category	Idaho	11 Western			Nationwide		
		High	Median	Low	High	Median	Low
Property Tax	\$ 773	\$2,364	\$1,189	\$ 566	\$2,929	\$1,214	\$ 493
		WY	WA	NM	DC	MT	AL
Sales Tax	\$ 882	\$ 2,282	\$1,123	\$ 0	\$ 2,282	\$ 898	\$ 0
		WY	CA	MT OR	WY	IN	DE MT NH OR
Individual Income Tax	\$ 942	\$ 1,524	\$ 899	\$ 0	\$ 2,386	\$ 942	\$ 0
		CA	MT	NV WA WY	NY	ID	FL NV SD TX WA WY AK
Corporate Income Tax	\$ 125	\$ 324	\$ 125	\$ 0	\$1,427	\$ 140	\$ 0
		CA	ID	NV WA WY	AK	ME	NV TX WA WY
*Motor Vehicle Tax	\$ 242	\$ 369	\$ 241	\$ 150	\$ 369	\$ 217	\$ 78
		MT	OR	AZ	MT	NV	NY
Total State & Local Taxes	\$3,234	\$ 6,930	\$ 3,899	\$ 3,234	\$ 14,147	\$ 4,032	\$ 2,923
		WY	NM	ID	AK	LA	SC

*Includes motor fuels.

APPENDIX

CHART I: FY 2008 PROPERTY TAX BURDEN - BASED ON TOTAL PERSONAL INCOME

7/21/10

State	Personal Income FY 2008 \$ Million	State & Local FY-08 Property Tax Revenue \$ Million	Tax Capacity Potent. Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)	Underutil. Potential: (Overutil.) \$ Million (C4-C3)	Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	12,107,715	409,685.6			3.38%		
Alabama	155,740	2,305.8	5,269.7	2,963.9	1.48%	43.8%	51
Alaska	29,129	1,068.4	985.6	(82.8)	3.67%	108.4%	15
Arizona	222,345	6,704.6	7,523.4	818.8	3.02%	89.1%	28
Arkansas	91,982	1,462.1	3,112.4	1,650.3	1.59%	47.0%	50
California	1,595,912	52,758.9	54,000.5	1,241.6	3.31%	97.7%	22
Colorado	210,341	6,130.3	7,117.3	986.9	2.91%	86.1%	33
Connecticut	195,886	8,324.9	6,628.1	(1,696.8)	4.25%	125.6%	8
Delaware	34,951	605.1	1,182.6	577.6	1.73%	51.2%	47
Dist. of Col.	38,486	1,728.2	1,302.2	(426.0)	4.49%	132.7%	7
Florida	719,425	30,260.5	24,343.0	(5,917.5)	4.21%	124.3%	9
Georgia	335,550	10,219.7	11,353.9	1,134.2	3.05%	90.0%	27
Hawaii	53,552	1,253.3	1,812.0	558.8	2.34%	69.2%	42
Idaho	50,113	1,180.6	1,695.6	515.1	2.36%	69.6%	41
Illinois	542,500	21,294.9	18,356.4	(2,938.5)	3.93%	116.0%	13
Indiana	217,958	6,934.9	7,375.0	440.0	3.18%	94.0%	23
Iowa	110,020	3,719.4	3,722.7	3.4	3.38%	99.9%	20
Kansas	106,512	3,687.3	3,604.0	(83.3)	3.46%	102.3%	19
Kentucky	134,993	2,779.6	4,567.7	1,788.2	2.06%	60.9%	45
Louisiana	158,487	2,837.9	5,362.7	2,524.8	1.79%	52.9%	46
Maine	47,119	2,157.2	1,594.3	(562.9)	4.58%	135.3%	6
Maryland	268,908	6,611.2	9,099.0	2,487.8	2.46%	72.7%	39
Massachusetts	329,169	11,665.0	11,138.0	(527.0)	3.54%	104.7%	17
Michigan	347,643	14,126.7	11,763.1	(2,363.6)	4.06%	120.1%	12
Minnesota	221,150	6,634.7	7,483.0	848.3	3.00%	88.7%	29
Mississippi	88,594	2,299.5	2,997.7	698.3	2.60%	76.7%	36
Missouri	212,303	5,480.1	7,183.6	1,703.5	2.58%	76.3%	37
Montana	33,163	1,175.0	1,122.1	(52.9)	3.54%	104.7%	18
Nebraska	68,959	2,485.3	2,333.3	(151.9)	3.60%	106.5%	16
Nevada	107,477	3,215.7	3,636.7	421.0	2.99%	88.4%	31
New Hampshire	56,953	3,057.1	1,927.1	(1,130.0)	5.37%	158.6%	1
New Jersey	441,462	22,707.7	14,937.6	(7,770.1)	5.14%	152.0%	2
New Mexico	65,198	1,124.1	2,206.1	1,082.0	1.72%	51.0%	48
New York	943,938	39,068.7	31,939.8	(7,129.0)	4.14%	122.3%	11
North Carolina	322,731	7,870.5	10,920.2	3,049.7	2.44%	72.1%	40
North Dakota	24,722	740.0	836.5	96.5	2.99%	88.5%	30
Ohio	410,433	13,572.6	13,887.7	315.1	3.31%	97.7%	21
Oklahoma	127,939	2,112.6	4,329.0	2,216.4	1.65%	48.8%	49
Oregon	136,177	4,257.3	4,607.8	350.5	3.13%	92.4%	25
Pennsylvania	493,458	15,536.6	16,697.0	1,160.4	3.15%	93.1%	24
Rhode Island	42,952	2,063.7	1,453.3	(610.3)	4.80%	142.0%	5
South Carolina	144,523	4,299.4	4,890.2	590.8	2.97%	87.9%	32
South Dakota	30,398	858.7	1,028.6	169.9	2.82%	83.5%	34
Tennessee	215,738	4,669.6	7,299.9	2,630.2	2.16%	64.0%	44
Texas	904,237	33,539.9	30,596.4	(2,943.5)	3.71%	109.6%	14
Utah	86,607	2,218.0	2,930.5	712.4	2.56%	75.7%	38
Vermont	23,753	1,177.1	803.7	(373.4)	4.96%	146.5%	4
Virginia	339,074	10,569.1	11,473.2	904.1	3.12%	92.1%	26
Washington	277,568	7,809.1	9,392.0	1,582.9	2.81%	83.1%	35
West Virginia	55,948	1,237.6	1,893.1	655.5	2.21%	65.4%	43
Wisconsin	210,300	8,829.5	7,115.9	(1,713.7)	4.20%	124.1%	10
Wyoming	25,246	1,259.9	854.2	(405.7)	4.99%	147.5%	3

CHART II: FY 2008 SALES TAX BURDEN - BASED ON TOTAL PERSONAL INCOME

07/21/10

State	Personal Income FY 2008 \$ Million	State & Local FY-08 Sales Tax Revenue \$ Million	Tax Capacity: Potential Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)	Underutil. Potential: (Overutil.) \$ Million (C4-C3)	Ave. Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	12,107,715	304,434.8			2.51%		
Alabama	155,740	4,148.2	3,915.9	(232.3)	2.66%	105.9%	20
Alaska	29,129	214.6	732.4	517.8	0.74%	29.3%	47
Arizona	222,345	9,109.0	5,590.6	(3,518.4)	4.10%	162.9%	6
Arkansas	91,982	3,715.9	2,312.8	(1,403.1)	4.04%	160.7%	8
California	1,595,912	41,089.5	40,127.4	(962.1)	2.57%	102.4%	22
Colorado	210,341	5,259.6	5,288.8	29.2	2.50%	99.4%	24
Connecticut	195,886	3,545.7	4,925.3	1,379.6	1.81%	72.0%	41
Delaware	34,951	0.0	878.8	878.8	0.00%	0.0%	48
Dist. of Col.	38,486	894.6	967.7	73.1	2.32%	92.4%	28
Florida	719,425	22,852.6	18,089.1	(4,763.5)	3.18%	126.3%	11
Georgia	335,550	9,770.9	8,437.0	(1,333.9)	2.91%	115.8%	15
Hawaii	53,552	2,619.6	1,346.5	(1,273.1)	4.89%	194.5%	2
Idaho	50,113	1,347.5	1,260.0	(87.4)	2.69%	106.9%	19
Illinois	542,500	9,309.3	13,640.6	4,331.2	1.72%	68.2%	42
Indiana	217,958	5,738.8	5,480.3	(258.5)	2.63%	104.7%	21
Iowa	110,020	2,431.2	2,766.3	335.1	2.21%	87.9%	32
Kansas	106,512	3,059.5	2,678.1	(381.4)	2.87%	114.2%	16
Kentucky	134,993	2,875.8	3,394.2	518.4	2.13%	84.7%	35
Louisiana	158,487	7,107.7	3,985.0	(3,122.8)	4.48%	178.4%	4
Maine	47,119	1,060.6	1,184.7	124.2	2.25%	89.5%	30
Maryland	268,908	3,748.9	6,761.4	3,012.4	1.39%	55.4%	45
Massachusetts	329,169	4,098.1	8,276.6	4,178.5	1.24%	49.5%	46
Michigan	347,643	8,225.6	8,741.1	515.5	2.37%	94.1%	27
Minnesota	221,150	4,668.5	5,560.6	892.0	2.11%	84.0%	36
Mississippi	88,594	3,135.4	2,227.6	(907.8)	3.54%	140.8%	9
Missouri	212,303	5,055.4	5,338.1	282.7	2.38%	94.7%	26
Montana	33,163	0.0	833.8	833.8	0.00%	0.0%	49
Nebraska	68,959	1,875.5	1,733.9	(141.6)	2.72%	108.2%	18
Nevada	107,477	3,373.0	2,702.4	(670.7)	3.14%	124.8%	12
New Hampshire	56,953	0.0	1,432.0	1,432.0	0.00%	0.0%	50
New Jersey	441,462	8,915.5	11,100.1	2,184.5	2.02%	80.3%	37
New Mexico	65,198	2,766.0	1,639.3	(1,126.6)	4.24%	168.7%	5
New York	943,938	23,032.6	23,734.2	701.6	2.44%	97.0%	25
North Carolina	322,731	7,226.0	8,114.7	888.7	2.24%	89.0%	31
North Dakota	24,722	622.2	621.6	(0.6)	2.52%	100.1%	23
Ohio	410,433	9,523.8	10,319.9	796.0	2.32%	92.3%	29
Oklahoma	127,939	3,611.9	3,216.9	(395.0)	2.82%	112.3%	17
Oregon	136,177	0.0	3,424.0	3,424.0	0.00%	0.0%	51
Pennsylvania	493,458	9,190.4	12,407.4	3,217.1	1.86%	74.1%	40
Rhode Island	42,952	846.9	1,080.0	233.1	1.97%	78.4%	39
South Carolina	144,523	3,174.4	3,633.9	459.4	2.20%	87.4%	33
South Dakota	30,398	1,003.3	764.3	(239.0)	3.30%	131.3%	10
Tennessee	215,738	8,794.0	5,424.5	(3,369.5)	4.08%	162.1%	7
Texas	904,237	27,076.3	22,736.0	(4,340.3)	2.99%	119.1%	14
Utah	86,607	2,612.8	2,177.6	(435.2)	3.02%	120.0%	13
Vermont	23,753	344.4	597.2	252.8	1.45%	57.7%	43
Virginia	339,074	4,736.3	8,525.6	3,789.3	1.40%	55.6%	44
Washington	277,568	13,732.9	6,979.1	(6,753.8)	4.95%	196.8%	1
West Virginia	55,948	1,109.8	1,406.7	296.9	1.98%	78.9%	38
Wisconsin	210,300	4,567.7	5,287.8	720.0	2.17%	86.4%	34
Wyoming	25,246	1,216.3	634.8	(581.5)	4.82%	191.6%	3

**CHART III: FY 2008 INDIVIDUAL INCOME TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

07/21/10 State	Personal Income FY 2008 \$ Million	State & Local FY-08 Individual Inc. Tax Revenue \$ Million	Tax Capacity: Potent. Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)	Underutil. Potential: (Overutil.) \$ Million (C4-C3)	Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	12,107,715	304,627.4			2.52%		
Alabama	155,740	3,188.2	3,918.4	730.2	2.05%	81.4%	35
Alaska	29,129	0.0	732.9	732.9	0.00%	0.0%	51
Arizona	222,345	3,408.6	5,594.1	2,185.6	1.53%	60.9%	41
Arkansas	91,982	2,344.9	2,314.2	(30.6)	2.55%	101.3%	28
California	1,595,912	55,746.0	40,152.8	(15,593.2)	3.49%	138.8%	8
Colorado	210,341	5,068.0	5,292.1	224.2	2.41%	95.8%	32
Connecticut	195,886	7,503.5	4,928.4	(2,575.1)	3.83%	152.2%	3
Delaware	34,951	1,063.7	879.4	(184.3)	3.04%	121.0%	14
Dist. of Col.	38,486	1,354.8	968.3	(386.5)	3.52%	139.9%	6
Florida	719,425	0.0	18,100.6	18,100.6	0.00%	0.0%	50
Georgia	335,550	8,845.5	8,442.4	(403.1)	2.64%	104.8%	24
Hawaii	53,552	1,544.8	1,347.4	(197.5)	2.88%	114.7%	18
Idaho	50,113	1,438.5	1,260.8	(177.7)	2.87%	114.1%	19
Illinois	542,500	10,320.2	13,649.2	3,328.9	1.90%	75.6%	38
Indiana	217,958	5,386.0	5,483.8	97.8	2.47%	98.2%	31
Iowa	110,020	2,931.5	2,768.1	(163.4)	2.66%	105.9%	23
Kansas	106,512	2,947.3	2,679.8	(267.5)	2.77%	110.0%	21
Kentucky	134,993	4,533.7	3,396.4	(1,137.3)	3.36%	133.5%	11
Louisiana	158,487	3,169.7	3,987.5	817.8	2.00%	79.5%	36
Maine	47,119	1,562.8	1,185.5	(377.3)	3.32%	131.8%	12
Maryland	268,908	11,184.3	6,765.7	(4,418.7)	4.16%	165.3%	2
Massachusetts	329,169	12,496.1	8,281.8	(4,214.3)	3.80%	150.9%	4
Michigan	347,643	7,641.7	8,746.6	1,104.9	2.20%	87.4%	33
Minnesota	221,150	7,777.3	5,564.1	(2,213.2)	3.52%	139.8%	7
Mississippi	88,594	1,551.1	2,229.0	677.9	1.75%	69.6%	40
Missouri	212,303	5,472.9	5,341.5	(131.5)	2.58%	102.5%	27
Montana	33,163	870.1	834.4	(35.7)	2.62%	104.3%	25
Nebraska	68,959	1,726.1	1,735.0	8.8	2.50%	99.5%	30
Nevada	107,477	0.0	2,704.1	2,704.1	0.00%	0.0%	49
New Hampshire	56,953	117.9	1,432.9	1,315.0	0.21%	8.2%	43
New Jersey	441,462	12,605.5	11,107.1	(1,498.5)	2.86%	113.5%	20
New Mexico	65,198	1,213.5	1,640.4	426.9	1.86%	74.0%	39
New York	943,938	46,454.0	23,749.3	(22,704.7)	4.92%	195.6%	1
North Carolina	322,731	10,993.9	8,119.8	(2,874.1)	3.41%	135.4%	10
North Dakota	24,722	317.2	622.0	304.7	1.28%	51.0%	42
Ohio	410,433	14,015.4	10,326.4	(3,689.0)	3.41%	135.7%	9
Oklahoma	127,939	2,787.4	3,218.9	431.5	2.18%	86.6%	34
Oregon	136,177	4,975.4	3,426.2	(1,549.2)	3.65%	145.2%	5
Pennsylvania	493,458	14,332.9	12,415.3	(1,917.6)	2.90%	115.4%	17
Rhode Island	42,952	1,091.7	1,080.7	(11.0)	2.54%	101.0%	29
South Carolina	144,523	2,863.8	3,636.2	772.3	1.98%	78.8%	37
South Dakota	30,398	0.0	764.8	764.8	0.00%	0.0%	48
Tennessee	215,738	291.0	5,427.9	5,136.9	0.13%	5.4%	44
Texas	904,237	0.0	22,750.4	22,750.4	0.00%	0.0%	47
Utah	86,607	2,593.1	2,179.0	(414.1)	2.99%	119.0%	15
Vermont	23,753	623.0	597.6	(25.4)	2.62%	104.3%	26
Virginia	339,074	10,114.8	8,531.0	(1,583.8)	2.98%	118.6%	16
Washington	277,568	0.0	6,983.5	6,983.5	0.00%	0.0%	46
West Virginia	55,948	1,518.7	1,407.6	(111.1)	2.71%	107.9%	22
Wisconsin	210,300	6,640.5	5,291.1	(1,349.4)	3.16%	125.5%	13
Wyoming	25,246	0.0	635.2	635.2	0.00%	0.0%	45

**CHART IV: FY 2008 CORPORATE INCOME TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

07/21/10 State	Personal Income FY 2008 \$ Million	State & Local FY-08 Corporate Inc. Tax Revenue \$ Million	Tax Capacity: Potential Tax Coll. (\$ M) (Ave. Rate * Pers. Inc.)	Underutil Potential: (Overutil.) \$ Million (C4-C3)	Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	12,107,715	57,809.6			0.48%		
Alabama	155,740	524.8	743.6	218.8	0.34%	70.6%	34
Alaska	29,129	981.7	139.1	(842.6)	3.37%	705.8%	1
Arizona	222,345	784.5	1,061.6	277.1	0.35%	73.9%	31
Arkansas	91,982	342.5	439.2	96.6	0.37%	78.0%	29
California	1,595,912	11,849.1	7,619.9	(4,229.2)	0.74%	155.5%	7
Colorado	210,341	508.0	1,004.3	496.3	0.24%	50.6%	41
Connecticut	195,886	604.4	935.3	330.9	0.31%	64.6%	36
Delaware	34,951	308.7	166.9	(141.8)	0.88%	185.0%	6
Dist. of Col.	38,486	420.1	183.8	(236.4)	1.09%	228.6%	3
Florida	719,425	2,208.6	3,435.0	1,226.4	0.31%	64.3%	37
Georgia	335,550	943.0	1,602.1	659.1	0.28%	58.9%	39
Hawaii	53,552	105.3	255.7	150.4	0.20%	41.2%	46
Idaho	50,113	190.2	239.3	49.1	0.38%	79.5%	27
Illinois	542,500	3,115.6	2,590.2	(525.4)	0.57%	120.3%	11
Indiana	217,958	909.5	1,040.7	131.2	0.42%	87.4%	23
Iowa	110,020	347.2	525.3	178.1	0.32%	66.1%	35
Kansas	106,512	528.0	508.6	(19.5)	0.50%	103.8%	14
Kentucky	134,993	655.6	644.5	(11.0)	0.49%	101.7%	16
Louisiana	158,487	703.2	756.7	53.5	0.44%	92.9%	21
Maine	47,119	184.5	225.0	40.5	0.39%	82.0%	26
Maryland	268,908	735.3	1,283.9	548.6	0.27%	57.3%	40
Massachusetts	329,169	2,180.0	1,571.7	(608.3)	0.66%	138.7%	8
Michigan	347,643	1,778.3	1,659.9	(118.5)	0.51%	107.1%	13
Minnesota	221,150	1,040.5	1,055.9	15.4	0.47%	98.5%	17
Mississippi	88,594	384.6	423.0	38.4	0.43%	90.9%	22
Missouri	212,303	384.0	1,013.7	629.7	0.18%	37.9%	47
Montana	33,163	161.7	158.3	(3.4)	0.49%	102.1%	15
Nebraska	68,959	232.9	329.3	96.4	0.34%	70.7%	33
Nevada	107,477	0.0	513.2	513.2	0.00%	0.0%	51
New Hampshire	56,953	614.8	271.9	(342.9)	1.08%	226.1%	4
New Jersey	441,462	2,819.9	2,107.8	(712.1)	0.64%	133.8%	10
New Mexico	65,198	354.6	311.3	(43.3)	0.54%	113.9%	12
New York	943,938	11,330.4	4,506.9	(6,823.5)	1.20%	251.4%	2
North Carolina	322,731	1,206.4	1,540.9	334.5	0.37%	78.3%	28
North Dakota	24,722	161.9	118.0	(43.9)	0.65%	137.2%	9
Ohio	410,433	892.3	1,959.7	1,067.3	0.22%	45.5%	45
Oklahoma	127,939	360.1	610.9	250.8	0.28%	58.9%	38
Oregon	136,177	542.8	650.2	107.4	0.40%	83.5%	25
Pennsylvania	493,458	2,203.9	2,356.1	152.1	0.45%	93.5%	20
Rhode Island	42,952	145.9	205.1	59.2	0.34%	71.1%	32
South Carolina	144,523	320.4	690.0	369.7	0.22%	46.4%	44
South Dakota	30,398	69.9	145.1	75.3	0.23%	48.1%	43
Tennessee	215,738	1,005.9	1,030.1	24.2	0.47%	97.7%	18
Texas	904,237	0.0	4,317.4	4,317.4	0.00%	0.0%	50
Utah	86,607	394.6	413.5	18.9	0.46%	95.4%	19
Vermont	23,753	84.8	113.4	28.6	0.36%	74.8%	30
Virginia	339,074	787.2	1,618.9	831.7	0.23%	48.6%	42
Washington	277,568	0.0	1,325.3	1,325.3	0.00%	0.0%	49
West Virginia	55,948	538.8	267.1	(271.7)	0.96%	201.7%	5
Wisconsin	210,300	863.1	1,004.1	141.0	0.41%	86.0%	24
Wyoming	25,246	0.0	120.5	120.5	0.00%	0.0%	48

**CHART V: FY 2008 COMBINED CORPORATE & INDIVIDUAL INCOME TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

07/21/10 State	Personal Income FY 2008 \$ Million	State & Local FY-08 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	12,107,715	362,437.0			2.99%		
Alabama	155,740	3,713.0	4,662.0	949.0	2.38%	79.6%	39
Alaska	29,129	981.7	871.9	(109.7)	3.37%	112.6%	18
Arizona	222,345	4,193.1	6,655.8	2,462.7	1.89%	63.0%	43
Arkansas	91,982	2,687.4	2,753.4	66.0	2.92%	97.6%	27
California	1,595,912	67,595.1	47,772.6	(19,822.4)	4.24%	141.5%	5
Colorado	210,341	5,576.0	6,296.4	720.5	2.65%	88.6%	34
Connecticut	195,886	8,107.9	5,863.7	(2,244.2)	4.14%	138.3%	6
Delaware	34,951	1,372.3	1,046.2	(326.1)	3.93%	131.2%	9
Dist. of Col.	38,486	1,774.9	1,152.1	(622.9)	4.61%	154.1%	2
Florida	719,425	2,208.6	21,535.5	19,326.9	0.31%	10.3%	46
Georgia	335,550	9,788.5	10,044.5	256.0	2.92%	97.5%	28
Hawaii	53,552	1,650.1	1,603.0	(47.1)	3.08%	102.9%	24
Idaho	50,113	1,628.7	1,500.1	(128.6)	3.25%	108.6%	21
Illinois	542,500	13,435.8	16,239.4	2,803.6	2.48%	82.7%	35
Indiana	217,958	6,295.5	6,524.4	229.0	2.89%	96.5%	29
Iowa	110,020	3,278.7	3,293.4	14.6	2.98%	99.6%	25
Kansas	106,512	3,475.3	3,188.4	(286.9)	3.26%	109.0%	20
Kentucky	134,993	5,189.3	4,040.9	(1,148.4)	3.84%	128.4%	10
Louisiana	158,487	3,872.9	4,744.2	871.3	2.44%	81.6%	37
Maine	47,119	1,747.4	1,410.5	(336.9)	3.71%	123.9%	12
Maryland	268,908	11,919.7	8,049.6	(3,870.1)	4.43%	148.1%	4
Massachusetts	329,169	14,676.1	9,853.5	(4,822.6)	4.46%	148.9%	3
Michigan	347,643	9,420.0	10,406.5	986.4	2.71%	90.5%	33
Minnesota	221,150	8,817.7	6,620.0	(2,197.8)	3.99%	133.2%	8
Mississippi	88,594	1,935.7	2,652.0	716.3	2.18%	73.0%	41
Missouri	212,303	5,857.0	6,355.1	498.2	2.76%	92.2%	32
Montana	33,163	1,031.8	992.7	(39.1)	3.11%	103.9%	23
Nebraska	68,959	1,959.0	2,064.2	105.2	2.84%	94.9%	31
Nevada	107,477	0.0	3,217.2	3,217.2	0.00%	0.0%	51
New Hampshire	56,953	732.7	1,704.9	972.1	1.29%	43.0%	44
New Jersey	441,462	15,425.5	13,214.9	(2,210.6)	3.49%	116.7%	16
New Mexico	65,198	1,568.1	1,951.7	383.6	2.41%	80.3%	38
New York	943,938	57,784.4	28,256.2	(29,528.3)	6.12%	204.5%	1
North Carolina	322,731	12,200.3	9,660.8	(2,539.6)	3.78%	126.3%	11
North Dakota	24,722	479.2	740.0	260.9	1.94%	64.8%	42
Ohio	410,433	14,907.7	12,286.0	(2,621.7)	3.63%	121.3%	14
Oklahoma	127,939	3,147.5	3,829.8	682.3	2.46%	82.2%	36
Oregon	136,177	5,518.2	4,076.4	(1,441.8)	4.05%	135.4%	7
Pennsylvania	493,458	16,536.8	14,771.4	(1,765.4)	3.35%	112.0%	19
Rhode Island	42,952	1,237.6	1,285.7	48.2	2.88%	96.3%	30
South Carolina	144,523	3,184.2	4,326.2	1,142.0	2.20%	73.6%	40
South Dakota	30,398	69.9	910.0	840.1	0.23%	7.7%	47
Tennessee	215,738	1,296.9	6,458.0	5,161.1	0.60%	20.1%	45
Texas	904,237	0.0	27,067.8	27,067.8	0.00%	0.0%	50
Utah	86,607	2,987.8	2,592.5	(395.3)	3.45%	115.2%	17
Vermont	23,753	707.8	711.0	3.2	2.98%	99.5%	26
Virginia	339,074	10,902.1	10,150.0	(752.1)	3.22%	107.4%	22
Washington	277,568	0.0	8,308.8	8,308.8	0.00%	0.0%	49
West Virginia	55,948	2,057.6	1,674.8	(382.8)	3.68%	122.9%	13
Wisconsin	210,300	7,503.6	6,295.2	(1,208.4)	3.57%	119.2%	15
Wyoming	25,246	0.0	755.7	755.7	0.00%	0.0%	48

**CHART VI: FY 2008, MOTOR FUELS & LICENSE TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

07/21/10 State	Personal Income FY 2008 \$ Million	State & Local FY-08 Motor Vehicle Tax Revenue \$ Million	Tax Capacity: Potent. Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)	Underutil. Potential: (Overutil.) \$ Million (C4-C3)	Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	12,107,715	59,246.0			0.49%		
Alabama	155,740	857.0	762.1	(94.9)	0.55%	112.5%	27
Alaska	29,129	110.8	142.5	31.7	0.38%	77.7%	46
Arizona	222,345	974.5	1,088.0	113.5	0.44%	89.6%	39
Arkansas	91,982	611.4	450.1	(161.3)	0.66%	135.8%	16
California	1,595,912	6,139.9	7,809.2	1,669.2	0.38%	78.6%	45
Colorado	210,341	932.6	1,029.2	96.7	0.44%	90.6%	38
Connecticut	195,886	691.2	958.5	267.3	0.35%	72.1%	47
Delaware	34,951	164.2	171.0	6.9	0.47%	96.0%	36
Dist. of Col.	38,486	57.6	188.3	130.8	0.15%	30.6%	51
Florida	719,425	4,301.3	3,520.3	(781.0)	0.60%	122.2%	22
Georgia	335,550	1,307.9	1,641.9	334.1	0.39%	79.7%	44
Hawaii	53,552	406.1	262.0	(144.0)	0.76%	155.0%	7
Idaho	50,113	370.4	245.2	(125.2)	0.74%	151.1%	8
Illinois	542,500	2,918.2	2,654.6	(263.6)	0.54%	109.9%	30
Indiana	217,958	1,113.9	1,066.5	(47.4)	0.51%	104.4%	33
Iowa	110,020	864.0	538.4	(325.7)	0.79%	160.5%	5
Kansas	106,512	618.3	521.2	(97.1)	0.58%	118.6%	26
Kentucky	134,993	873.0	660.6	(212.5)	0.65%	132.2%	18
Louisiana	158,487	694.3	775.5	81.2	0.44%	89.5%	40
Maine	47,119	314.2	230.6	(83.6)	0.67%	136.3%	15
Maryland	268,908	1,251.0	1,315.8	64.8	0.47%	95.1%	37
Massachusetts	329,169	960.4	1,610.7	650.3	0.29%	59.6%	48
Michigan	347,643	1,887.8	1,701.1	(186.7)	0.54%	111.0%	29
Minnesota	221,150	1,163.0	1,082.1	(80.8)	0.53%	107.5%	32
Mississippi	88,594	572.9	433.5	(139.4)	0.65%	132.2%	19
Missouri	212,303	1,019.0	1,038.8	19.8	0.48%	98.1%	35
Montana	33,163	356.9	162.3	(194.7)	1.08%	220.0%	1
Nebraska	68,959	453.0	337.4	(115.6)	0.66%	134.3%	17
Nevada	107,477	566.4	525.9	(40.5)	0.53%	107.7%	31
New Hampshire	56,953	230.9	278.7	47.8	0.41%	82.8%	43
New Jersey	441,462	995.4	2,160.2	1,164.7	0.23%	46.1%	49
New Mexico	65,198	443.0	319.0	(124.0)	0.68%	138.9%	12
New York	943,938	1,509.4	4,618.9	3,109.5	0.16%	32.7%	50
North Carolina	322,731	2,227.2	1,579.2	(648.0)	0.69%	141.0%	11
North Dakota	24,722	232.2	121.0	(111.2)	0.94%	191.9%	2
Ohio	410,433	2,896.3	2,008.3	(888.0)	0.71%	144.2%	10
Oklahoma	127,939	1,024.8	626.0	(398.8)	0.80%	163.7%	4
Oregon	136,177	911.6	666.3	(245.3)	0.67%	136.8%	14
Pennsylvania	493,458	2,916.7	2,414.6	(502.0)	0.59%	120.8%	25
Rhode Island	42,952	179.0	210.2	31.2	0.42%	85.2%	42
South Carolina	144,523	695.8	707.2	11.4	0.48%	98.4%	34
South Dakota	30,398	187.4	148.7	(38.7)	0.62%	126.0%	20
Tennessee	215,738	1,286.3	1,055.7	(230.6)	0.60%	121.8%	23
Texas	904,237	4,957.0	4,424.6	(532.4)	0.55%	112.0%	28
Utah	86,607	657.5	423.8	(233.7)	0.76%	155.1%	6
Vermont	23,753	170.7	116.2	(54.5)	0.72%	146.9%	9
Virginia	339,074	1,434.7	1,659.2	224.5	0.42%	86.5%	41
Washington	277,568	1,689.2	1,358.2	(331.0)	0.61%	124.4%	21
West Virginia	55,948	491.8	273.8	(218.0)	0.88%	179.6%	3
Wisconsin	210,300	1,408.4	1,029.0	(379.4)	0.67%	136.9%	13
Wyoming	25,246	149.6	123.5	(26.1)	0.59%	121.1%	24

**CHART VII: FY 2008 OVERALL TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

07/21/10 State	Personal Income FY 2008 \$ Million	State & Local FY-08 Total Tax Revenue \$ Million	Tax Capacity: Potent. Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)	Underutil. Potential: (Overutil.) \$ Million (C4-C3)	Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	12,107,715	1,330,411.8			10.99%		
Alabama	155,740	14,040.8	17,112.9	3,072.2	9.02%	82.0%	48
Alaska	29,129	9,735.1	3,200.7	(6,534.4)	33.42%	304.2%	1
Arizona	222,345	22,992.4	24,431.5	1,439.2	10.34%	94.1%	31
Arkansas	91,982	9,405.7	10,107.1	701.4	10.23%	93.1%	36
California	1,595,912	186,014.9	175,360.9	(10,654.0)	11.66%	106.1%	12
Colorado	210,341	19,636.2	23,112.5	3,476.3	9.34%	85.0%	45
Connecticut	195,886	23,115.3	21,524.2	(1,591.1)	11.80%	107.4%	11
Delaware	34,951	3,712.4	3,840.5	128.0	10.62%	96.7%	25
Dist. of Col.	38,486	5,398.0	4,228.9	(1,169.1)	14.03%	127.6%	4
Florida	719,425	73,351.4	79,051.4	5,700.0	10.20%	92.8%	37
Georgia	335,550	33,632.5	36,870.7	3,238.2	10.02%	91.2%	38
Hawaii	53,552	6,736.8	5,884.4	(852.4)	12.58%	114.5%	7
Idaho	50,113	4,939.7	5,506.4	566.7	9.86%	89.7%	39
Illinois	542,500	57,834.0	59,610.6	1,776.6	10.66%	97.0%	24
Indiana	217,958	22,954.4	23,949.5	995.1	10.53%	95.8%	26
Iowa	110,020	11,541.2	12,089.2	548.0	10.49%	95.5%	27
Kansas	106,512	11,877.3	11,703.7	(173.6)	11.15%	101.5%	19
Kentucky	134,993	14,156.7	14,833.2	676.5	10.49%	95.4%	28
Louisiana	158,487	17,950.5	17,414.7	(535.8)	11.33%	103.1%	17
Maine	47,119	5,932.8	5,177.4	(755.3)	12.59%	114.6%	6
Maryland	268,908	27,651.1	29,547.9	1,896.9	10.28%	93.6%	35
Massachusetts	329,169	33,997.3	36,169.5	2,172.2	10.33%	94.0%	32
Michigan	347,643	37,649.9	38,199.5	549.6	10.83%	98.6%	22
Minnesota	221,150	24,723.9	24,300.2	(423.7)	11.18%	101.7%	18
Mississippi	88,594	9,212.8	9,734.8	522.0	10.40%	94.6%	29
Missouri	212,303	19,872.5	23,328.1	3,455.5	9.36%	85.2%	44
Montana	33,163	3,448.0	3,644.0	196.0	10.40%	94.6%	30
Nebraska	68,959	7,508.0	7,577.3	69.3	10.89%	99.1%	21
Nevada	107,477	10,587.7	11,809.7	1,221.9	9.85%	89.7%	40
New Hampshire	56,953	4,962.8	6,258.1	1,295.3	8.71%	79.3%	50
New Jersey	441,462	53,790.9	48,508.4	(5,282.5)	12.18%	110.9%	9
New Mexico	65,198	7,746.7	7,164.1	(582.7)	11.88%	108.1%	10
New York	943,938	138,287.9	103,721.1	(34,566.8)	14.65%	133.3%	2
North Carolina	322,731	33,207.9	35,462.1	2,254.2	10.29%	93.6%	34
North Dakota	24,722	3,174.0	2,716.5	(457.5)	12.84%	116.8%	5
Ohio	410,433	46,660.2	45,098.9	(1,561.3)	11.37%	103.5%	15
Oklahoma	127,939	12,314.5	14,058.1	1,743.5	9.63%	87.6%	42
Oregon	136,177	12,531.6	14,963.3	2,431.8	9.20%	83.7%	46
Pennsylvania	493,458	54,109.6	54,221.8	112.2	10.97%	99.8%	20
Rhode Island	42,952	4,873.8	4,719.6	(154.2)	11.35%	103.3%	16
South Carolina	144,523	13,162.7	15,880.4	2,717.6	9.11%	82.9%	47
South Dakota	30,398	2,499.9	3,340.2	840.3	8.22%	74.8%	51
Tennessee	215,738	18,999.6	23,705.6	4,706.0	8.81%	80.1%	49
Texas	904,237	86,382.7	99,358.7	12,976.0	9.55%	86.9%	43
Utah	86,607	9,371.5	9,516.4	145.0	10.82%	98.5%	23
Vermont	23,753	2,935.6	2,610.0	(325.6)	12.36%	112.5%	8
Virginia	339,074	32,706.6	37,257.9	4,551.3	9.65%	87.8%	41
Washington	277,568	28,589.6	30,499.5	1,909.9	10.30%	93.7%	33
West Virginia	55,948	6,428.1	6,147.6	(280.5)	11.49%	104.6%	14
Wisconsin	210,300	24,372.3	23,108.0	(1,264.3)	11.59%	105.5%	13
Wyoming	25,246	3,693.8	2,774.0	(919.7)	14.63%	133.2%	3

CHART VIII: FY 2008 PER CAPITA PROPERTY TAX BURDEN

07/21/10 State	July 1, 2008 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	304.375	409,685.6			
Alabama	4.677	2,305.8	6,295.82	36.6%	51
Alaska	0.688	1,068.4	926.21	115.4%	14
Arizona	6.499	6,704.6	8,748.10	76.6%	35
Arkansas	2.868	1,462.1	3,859.98	37.9%	50
California	36.580	52,758.9	49,236.82	107.2%	15
Colorado	4.935	6,130.3	6,642.75	92.3%	23
Connecticut	3.503	8,324.9	4,714.91	176.6%	3
Delaware	0.876	605.1	1,179.37	51.3%	44
Dist. of Col.	0.590	1,728.2	794.23	217.6%	1
Florida	18.424	30,260.5	24,798.36	122.0%	11
Georgia	9.698	10,219.7	13,053.20	78.3%	34
Hawaii	1.287	1,253.3	1,732.94	72.3%	36
Idaho	1.528	1,180.6	2,056.01	57.4%	42
Illinois	12.843	21,294.9	17,286.49	123.2%	10
Indiana	6.388	6,934.9	8,598.60	80.7%	32
Iowa	2.994	3,719.4	4,029.88	92.3%	22
Kansas	2.797	3,687.3	3,765.24	97.9%	20
Kentucky	4.288	2,779.6	5,771.51	48.2%	46
Louisiana	4.452	2,837.9	5,991.69	47.4%	47
Maine	1.320	2,157.2	1,776.29	121.4%	12
Maryland	5.659	6,611.2	7,616.49	86.8%	29
Massachusetts	6.544	11,665.0	8,807.61	132.4%	9
Michigan	10.002	14,126.7	13,463.25	104.9%	16
Minnesota	5.231	6,634.7	7,040.29	94.2%	21
Mississippi	2.940	2,299.5	3,957.50	58.1%	41
Missouri	5.956	5,480.1	8,017.17	68.4%	38
Montana	0.968	1,175.0	1,302.97	90.2%	26
Nebraska	1.782	2,485.3	2,398.49	103.6%	17
Nevada	2.616	3,215.7	3,520.80	91.3%	25
New Hampshire	1.322	3,057.1	1,779.23	171.8%	5
New Jersey	8.663	22,707.7	11,660.85	194.7%	2
New Mexico	1.987	1,124.1	2,674.16	42.0%	49
New York	19.468	39,068.7	26,203.45	149.1%	6
North Carolina	9.247	7,870.5	12,446.55	63.2%	39
North Dakota	0.641	740.0	863.35	85.7%	30
Ohio	11.528	13,572.6	15,516.67	87.5%	28
Oklahoma	3.644	2,112.6	4,904.82	43.1%	48
Oregon	3.783	4,257.3	5,091.87	83.6%	31
Pennsylvania	12.566	15,536.6	16,914.21	91.9%	24
Rhode Island	1.054	2,063.7	1,418.00	145.5%	7
South Carolina	4.503	4,299.4	6,061.37	70.9%	37
South Dakota	0.805	858.7	1,082.89	79.3%	33
Tennessee	6.240	4,669.6	8,399.59	55.6%	43
Texas	24.304	33,539.9	32,713.34	102.5%	18
Utah	2.727	2,218.0	3,670.98	60.4%	40
Vermont	0.621	1,177.1	835.93	140.8%	8
Virginia	7.795	10,569.1	10,492.56	100.7%	19
Washington	6.566	7,809.1	8,837.87	88.4%	27
West Virginia	1.815	1,237.6	2,442.80	50.7%	45
Wisconsin	5.628	8,829.5	7,574.71	116.6%	13
Wyoming	0.533	1,259.9	717.39	175.6%	4

CHART IX: FY 2008 PER CAPITA SALES TAX BURDEN

07/21/10 State	July 1, 2008 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	304.375	304,434.8			
Alabama	4.677	4,148.2	4,678.39	88.7%	28
Alaska	0.688	214.6	688.26	31.2%	47
Arizona	6.499	9,109.0	6,500.66	140.1%	7
Arkansas	2.868	3,715.9	2,868.33	129.5%	9
California	36.580	41,089.5	36,587.58	112.3%	14
Colorado	4.935	5,259.6	4,936.19	106.6%	18
Connecticut	3.503	3,545.7	3,503.62	101.2%	21
Delaware	0.876	0.0	876.38	0.0%	51
Dist. of Col.	0.590	894.6	590.19	151.6%	5
Florida	18.424	22,852.6	18,427.51	124.0%	12
Georgia	9.698	9,770.9	9,699.75	100.7%	22
Hawaii	1.287	2,619.6	1,287.73	203.4%	3
Idaho	1.528	1,347.5	1,527.81	88.2%	29
Illinois	12.843	9,309.3	12,845.49	72.5%	39
Indiana	6.388	5,738.8	6,389.57	89.8%	26
Iowa	2.994	2,431.2	2,994.58	81.2%	33
Kansas	2.797	3,059.5	2,797.93	109.4%	16
Kentucky	4.288	2,875.8	4,288.78	67.1%	41
Louisiana	4.452	7,107.7	4,452.39	159.6%	4
Maine	1.320	1,060.6	1,319.95	80.3%	36
Maryland	5.659	3,748.9	5,659.77	66.2%	42
Massachusetts	6.544	4,098.1	6,544.88	62.6%	43
Michigan	10.002	8,225.6	10,004.46	82.2%	32
Minnesota	5.231	4,668.5	5,231.60	89.2%	27
Mississippi	2.940	3,135.4	2,940.79	106.6%	17
Missouri	5.956	5,055.4	5,957.51	84.9%	30
Montana	0.968	0.0	968.23	0.0%	50
Nebraska	1.782	1,875.5	1,782.30	105.2%	19
Nevada	2.616	3,373.0	2,616.29	128.9%	10
New Hampshire	1.322	0.0	1,322.13	0.0%	49
New Jersey	8.663	8,915.5	8,665.11	102.9%	20
New Mexico	1.987	2,766.0	1,987.15	139.2%	8
New York	19.468	23,032.6	19,471.63	118.3%	13
North Carolina	9.247	7,226.0	9,248.96	78.1%	37
North Dakota	0.641	622.2	641.55	97.0%	24
Ohio	11.528	9,523.8	11,530.34	82.6%	31
Oklahoma	3.644	3,611.9	3,644.74	99.1%	23
Oregon	3.783	0.0	3,783.74	0.0%	48
Pennsylvania	12.566	9,190.4	12,568.84	73.1%	38
Rhode Island	1.054	846.9	1,053.71	80.4%	35
South Carolina	4.503	3,174.4	4,504.17	70.5%	40
South Dakota	0.805	1,003.3	804.69	124.7%	11
Tennessee	6.240	8,794.0	6,241.69	140.9%	6
Texas	24.304	27,076.3	24,309.08	111.4%	15
Utah	2.727	2,612.8	2,727.88	95.8%	25
Vermont	0.621	344.4	621.17	55.4%	46
Virginia	7.795	4,736.3	7,796.96	60.7%	45
Washington	6.566	13,732.9	6,567.37	209.1%	2
West Virginia	1.815	1,109.8	1,815.23	61.1%	44
Wisconsin	5.628	4,567.7	5,628.72	81.2%	34
Wyoming	0.533	1,216.3	533.09	228.2%	1

CHART X: FY 2008 PER CAPITA INDIVIDUAL INCOME TAX BURDEN

07/21/10 State	July 1, 2008 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	304.375	304,627.4			
Alabama	4.677	3,188.2	4,681.35	68.1%	37
Alaska	0.688	0.0	688.70	0.0%	51
Arizona	6.499	3,408.6	6,504.77	52.4%	41
Arkansas	2.868	2,344.9	2,870.14	81.7%	32
California	36.580	55,746.0	36,610.72	152.3%	6
Colorado	4.935	5,068.0	4,939.31	102.6%	21
Connecticut	3.503	7,503.5	3,505.84	214.0%	3
Delaware	0.876	1,063.7	876.94	121.3%	12
Dist. of Col.	0.590	1,354.8	590.56	229.4%	2
Florida	18.424	0.0	18,439.17	0.0%	50
Georgia	9.698	8,845.5	9,705.88	91.1%	28
Hawaii	1.287	1,544.8	1,288.55	119.9%	13
Idaho	1.528	1,438.5	1,528.77	94.1%	26
Illinois	12.843	10,320.2	12,853.61	80.3%	33
Indiana	6.388	5,386.0	6,393.61	84.2%	30
Iowa	2.994	2,931.5	2,996.47	97.8%	23
Kansas	2.797	2,947.3	2,799.70	105.3%	19
Kentucky	4.288	4,533.7	4,291.49	105.6%	18
Louisiana	4.452	3,169.7	4,455.21	71.1%	36
Maine	1.320	1,562.8	1,320.79	118.3%	15
Maryland	5.659	11,184.3	5,663.35	197.5%	4
Massachusetts	6.544	12,496.1	6,549.02	190.8%	5
Michigan	10.002	7,641.7	10,010.79	76.3%	35
Minnesota	5.231	7,777.3	5,234.91	148.6%	7
Mississippi	2.940	1,551.1	2,942.65	52.7%	40
Missouri	5.956	5,472.9	5,961.28	91.8%	27
Montana	0.968	870.1	968.84	89.8%	29
Nebraska	1.782	1,726.1	1,783.43	96.8%	24
Nevada	2.616	0.0	2,617.94	0.0%	49
New Hampshire	1.322	117.9	1,322.97	8.9%	43
New Jersey	8.663	12,605.5	8,670.59	145.4%	8
New Mexico	1.987	1,213.5	1,988.41	61.0%	39
New York	19.468	46,454.0	19,483.94	238.4%	1
North Carolina	9.247	10,993.9	9,254.81	118.8%	14
North Dakota	0.641	317.2	641.95	49.4%	42
Ohio	11.528	14,015.4	11,537.64	121.5%	11
Oklahoma	3.644	2,787.4	3,647.05	76.4%	34
Oregon	3.783	4,975.4	3,786.13	131.4%	9
Pennsylvania	12.566	14,332.9	12,576.80	114.0%	17
Rhode Island	1.054	1,091.7	1,054.38	103.5%	20
South Carolina	4.503	2,863.8	4,507.02	63.5%	38
South Dakota	0.805	0.0	805.20	0.0%	48
Tennessee	6.240	291.0	6,245.63	4.7%	44
Texas	24.304	0.0	24,324.46	0.0%	47
Utah	2.727	2,593.1	2,729.61	95.0%	25
Vermont	0.621	623.0	621.56	100.2%	22
Virginia	7.795	10,114.8	7,801.89	129.6%	10
Washington	6.566	0.0	6,571.52	0.0%	46
West Virginia	1.815	1,518.7	1,816.38	83.6%	31
Wisconsin	5.628	6,640.5	5,632.28	117.9%	16
Wyoming	0.533	0.0	533.42	0.0%	45

CHART XI: FY 2008 PER CAPITA CORPORATE INCOME TAX BURDEN

07/21/10 State	July 1, 2008 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	304.375	57,809.6			
Alabama	4.677	524.8	888.39	59.1%	38
Alaska	0.688	981.7	130.69	751.1%	1
Arizona	6.499	784.5	1,234.42	63.6%	34
Arkansas	2.868	342.5	544.67	62.9%	36
California	36.580	11,849.1	6,947.67	170.5%	8
Colorado	4.935	508.0	937.34	54.2%	39
Connecticut	3.503	604.4	665.31	90.8%	17
Delaware	0.876	308.7	166.42	185.5%	5
Dist. of Col.	0.590	420.1	112.07	374.9%	2
Florida	18.424	2,208.6	3,499.23	63.1%	35
Georgia	9.698	943.0	1,841.90	51.2%	42
Hawaii	1.287	105.3	244.53	43.1%	44
Idaho	1.528	190.2	290.12	65.6%	33
Illinois	12.843	3,115.6	2,439.25	127.7%	11
Indiana	6.388	909.5	1,213.32	75.0%	25
Iowa	2.994	347.2	568.64	61.1%	37
Kansas	2.797	528.0	531.30	99.4%	13
Kentucky	4.288	655.6	814.40	80.5%	22
Louisiana	4.452	703.2	845.47	83.2%	20
Maine	1.320	184.5	250.65	73.6%	26
Maryland	5.659	735.3	1,074.74	68.4%	32
Massachusetts	6.544	2,180.0	1,242.82	175.4%	6
Michigan	10.002	1,778.3	1,899.76	93.6%	15
Minnesota	5.231	1,040.5	993.44	104.7%	12
Mississippi	2.940	384.6	558.43	68.9%	29
Missouri	5.956	384.0	1,131.28	33.9%	47
Montana	0.968	161.7	183.86	88.0%	18
Nebraska	1.782	232.9	338.44	68.8%	30
Nevada	2.616	0.0	496.81	0.0%	51
New Hampshire	1.322	614.8	251.06	244.9%	4
New Jersey	8.663	2,819.9	1,645.43	171.4%	7
New Mexico	1.987	354.6	377.34	94.0%	14
New York	19.468	11,330.4	3,697.50	306.4%	3
North Carolina	9.247	1,206.4	1,756.30	68.7%	31
North Dakota	0.641	161.9	121.82	132.9%	10
Ohio	11.528	892.3	2,189.51	40.8%	45
Oklahoma	3.644	360.1	692.11	52.0%	41
Oregon	3.783	542.8	718.50	75.5%	24
Pennsylvania	12.566	2,203.9	2,386.72	92.3%	16
Rhode Island	1.054	145.9	200.09	72.9%	27
South Carolina	4.503	320.4	855.30	37.5%	46
South Dakota	0.805	69.9	152.80	45.7%	43
Tennessee	6.240	1,005.9	1,185.24	84.9%	19
Texas	24.304	0.0	4,616.09	0.0%	50
Utah	2.727	394.6	518.00	76.2%	23
Vermont	0.621	84.8	117.96	71.9%	28
Virginia	7.795	787.2	1,480.58	53.2%	40
Washington	6.566	0.0	1,247.09	0.0%	49
West Virginia	1.815	538.8	344.70	156.3%	9
Wisconsin	5.628	863.1	1,068.85	80.7%	21
Wyoming	0.533	0.0	101.23	0.0%	48

**CHART XII: FY 2008 PER CAPITA COMBINED CORPORATE & INDIVIDUAL
INCOME TAX BURDEN**

07/21/10 State	July 1, 2008 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	304.375	362,437.0			
Alabama	4.677	3,713.0	5,569.73	66.7%	38
Alaska	0.688	981.7	819.39	119.8%	11
Arizona	6.499	4,193.1	7,739.19	54.2%	43
Arkansas	2.868	2,687.4	3,414.81	78.7%	35
California	36.580	67,595.1	43,558.40	155.2%	6
Colorado	4.935	5,576.0	5,876.65	94.9%	24
Connecticut	3.503	8,107.9	4,171.15	194.4%	3
Delaware	0.876	1,372.3	1,043.36	131.5%	9
Dist. of Col.	0.590	1,774.9	702.64	252.6%	1
Florida	18.424	2,208.6	21,938.39	10.1%	46
Georgia	9.698	9,788.5	11,547.79	84.8%	31
Hawaii	1.287	1,650.1	1,533.08	107.6%	18
Idaho	1.528	1,628.7	1,818.89	89.5%	28
Illinois	12.843	13,435.8	15,292.86	87.9%	30
Indiana	6.388	6,295.5	7,606.93	82.8%	32
Iowa	2.994	3,278.7	3,565.12	92.0%	27
Kansas	2.797	3,475.3	3,331.00	104.3%	19
Kentucky	4.288	5,189.3	5,105.89	101.6%	20
Louisiana	4.452	3,872.9	5,300.68	73.1%	36
Maine	1.320	1,747.4	1,571.43	111.2%	14
Maryland	5.659	11,919.7	6,738.09	176.9%	5
Massachusetts	6.544	14,676.1	7,791.84	188.4%	4
Michigan	10.002	9,420.0	11,910.55	79.1%	34
Minnesota	5.231	8,817.7	6,228.34	141.6%	8
Mississippi	2.940	1,935.7	3,501.08	55.3%	42
Missouri	5.956	5,857.0	7,092.56	82.6%	33
Montana	0.968	1,031.8	1,152.70	89.5%	29
Nebraska	1.782	1,959.0	2,121.87	92.3%	25
Nevada	2.616	0.0	3,114.75	0.0%	51
New Hampshire	1.322	732.7	1,574.03	46.6%	44
New Jersey	8.663	15,425.5	10,316.02	149.5%	7
New Mexico	1.987	1,568.1	2,365.76	66.3%	39
New York	19.468	57,784.4	23,181.44	249.3%	2
North Carolina	9.247	12,200.3	11,011.11	110.8%	15
North Dakota	0.641	479.2	763.78	62.7%	40
Ohio	11.528	14,907.7	13,727.15	108.6%	17
Oklahoma	3.644	3,147.5	4,339.15	72.5%	37
Oregon	3.783	5,518.2	4,504.63	122.5%	10
Pennsylvania	12.566	16,536.8	14,963.51	110.5%	16
Rhode Island	1.054	1,237.6	1,254.47	98.7%	21
South Carolina	4.503	3,184.2	5,362.32	59.4%	41
South Dakota	0.805	69.9	958.00	7.3%	47
Tennessee	6.240	1,296.9	7,430.88	17.5%	45
Texas	24.304	0.0	28,940.54	0.0%	50
Utah	2.727	2,987.8	3,247.61	92.0%	26
Vermont	0.621	707.8	739.52	95.7%	22
Virginia	7.795	10,902.1	9,282.47	117.4%	12
Washington	6.566	0.0	7,818.61	0.0%	49
West Virginia	1.815	2,057.6	2,161.08	95.2%	23
Wisconsin	5.628	7,503.6	6,701.13	112.0%	13
Wyoming	0.533	0.0	634.65	0.0%	48

**CHART XIII: FY 2008 PER CAPITA COMBINED MOTOR FUELS & LICENSE
TAX BURDEN**

07/21/10 State	July 1, 2008 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	304.375	59,246.0			
Alabama	4.677	857.0	910.46	94.1%	37
Alaska	0.688	110.8	133.94	82.7%	43
Arizona	6.499	974.5	1,265.09	77.0%	46
Arkansas	2.868	611.4	558.20	109.5%	27
California	36.580	6,139.9	7,120.30	86.2%	42
Colorado	4.935	932.6	960.63	97.1%	33
Connecticut	3.503	691.2	681.84	101.4%	31
Delaware	0.876	164.2	170.55	96.3%	35
Dist. of Col.	0.590	57.6	114.86	50.1%	50
Florida	18.424	4,301.3	3,586.17	119.9%	18
Georgia	9.698	1,307.9	1,887.66	69.3%	48
Hawaii	1.287	406.1	250.61	162.0%	3
Idaho	1.528	370.4	297.33	124.6%	13
Illinois	12.843	2,918.2	2,499.86	116.7%	21
Indiana	6.388	1,113.9	1,243.47	89.6%	39
Iowa	2.994	864.0	582.77	148.3%	4
Kansas	2.797	618.3	544.50	113.6%	25
Kentucky	4.288	873.0	834.64	104.6%	30
Louisiana	4.452	694.3	866.48	80.1%	44
Maine	1.320	314.2	256.88	122.3%	17
Maryland	5.659	1,251.0	1,101.45	113.6%	24
Massachusetts	6.544	960.4	1,273.70	75.4%	47
Michigan	10.002	1,887.8	1,946.96	97.0%	34
Minnesota	5.231	1,163.0	1,018.12	114.2%	23
Mississippi	2.940	572.9	572.31	100.1%	32
Missouri	5.956	1,019.0	1,159.39	87.9%	40
Montana	0.968	356.9	188.43	189.4%	1
Nebraska	1.782	453.0	346.85	130.6%	10
Nevada	2.616	566.4	509.15	111.2%	26
New Hampshire	1.322	230.9	257.30	89.7%	38
New Jersey	8.663	995.4	1,686.31	59.0%	49
New Mexico	1.987	443.0	386.72	114.6%	22
New York	19.468	1,509.4	3,789.37	39.8%	51
North Carolina	9.247	2,227.2	1,799.94	123.7%	16
North Dakota	0.641	232.2	124.85	186.0%	2
Ohio	11.528	2,896.3	2,243.92	129.1%	11
Oklahoma	3.644	1,024.8	709.30	144.5%	5
Oregon	3.783	911.6	736.35	123.8%	15
Pennsylvania	12.566	2,916.7	2,446.02	119.2%	20
Rhode Island	1.054	179.0	205.06	87.3%	41
South Carolina	4.503	695.8	876.55	79.4%	45
South Dakota	0.805	187.4	156.60	119.7%	19
Tennessee	6.240	1,286.3	1,214.69	105.9%	28
Texas	24.304	4,957.0	4,730.78	104.8%	29
Utah	2.727	657.5	530.87	123.8%	14
Vermont	0.621	170.7	120.89	141.2%	7
Virginia	7.795	1,434.7	1,517.36	94.6%	36
Washington	6.566	1,689.2	1,278.07	132.2%	9
West Virginia	1.815	491.8	353.26	139.2%	8
Wisconsin	5.628	1,408.4	1,095.40	128.6%	12
Wyoming	0.533	149.6	103.74	144.2%	6

**CHART XIV: FY 2008 PER CAPITA OVERALL
TAX BURDEN**

07/21/10 State	July 1, 2008 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	304.375	1,330,411.8			
Alabama	4.677	14,040.8	20,445.03	68.7%	50
Alaska	0.688	9,735.1	3,007.77	323.7%	1
Arizona	6.499	22,992.4	28,408.55	80.9%	38
Arkansas	2.868	9,405.7	12,534.90	75.0%	45
California	36.580	186,014.9	159,891.52	116.3%	9
Colorado	4.935	19,636.2	21,571.64	91.0%	28
Connecticut	3.503	23,115.3	15,311.19	151.0%	5
Delaware	0.876	3,712.4	3,829.89	96.9%	21
Dist. of Col.	0.590	5,398.0	2,579.19	209.3%	2
Florida	18.424	73,351.4	80,530.12	91.1%	27
Georgia	9.698	33,632.5	42,388.91	79.3%	39
Hawaii	1.287	6,736.8	5,627.53	119.7%	7
Idaho	1.528	4,939.7	6,676.68	74.0%	46
Illinois	12.843	57,834.0	56,136.10	103.0%	15
Indiana	6.388	22,954.4	27,923.07	82.2%	33
Iowa	2.994	11,541.2	13,086.61	88.2%	30
Kansas	2.797	11,877.3	12,227.23	97.1%	20
Kentucky	4.288	14,156.7	18,742.40	75.5%	44
Louisiana	4.452	17,950.5	19,457.41	92.3%	26
Maine	1.320	5,932.8	5,768.32	102.9%	16
Maryland	5.659	27,651.1	24,733.78	111.8%	11
Massachusetts	6.544	33,997.3	28,601.82	118.9%	8
Michigan	10.002	37,649.9	43,720.52	86.1%	31
Minnesota	5.231	24,723.9	22,862.62	108.1%	13
Mississippi	2.940	9,212.8	12,851.56	71.7%	47
Missouri	5.956	19,872.5	26,034.93	76.3%	42
Montana	0.968	3,448.0	4,231.25	81.5%	35
Nebraska	1.782	7,508.0	7,788.84	96.4%	22
Nevada	2.616	10,587.7	11,433.45	92.6%	24
New Hampshire	1.322	4,962.8	5,777.86	85.9%	32
New Jersey	8.663	53,790.9	37,867.41	142.1%	6
New Mexico	1.987	7,746.7	8,684.07	89.2%	29
New York	19.468	138,287.9	85,093.02	162.5%	3
North Carolina	9.247	33,207.9	40,418.90	82.2%	34
North Dakota	0.641	3,174.0	2,803.63	113.2%	10
Ohio	11.528	46,660.2	50,388.80	92.6%	25
Oklahoma	3.644	12,314.5	15,927.91	77.3%	41
Oregon	3.783	12,531.6	16,535.32	75.8%	43
Pennsylvania	12.566	54,109.6	54,927.15	98.5%	19
Rhode Island	1.054	4,873.8	4,604.82	105.8%	14
South Carolina	4.503	13,162.7	19,683.68	66.9%	51
South Dakota	0.805	2,499.9	3,516.58	71.1%	48
Tennessee	6.240	18,999.6	27,276.81	69.7%	49
Texas	24.304	86,382.7	106,233.20	81.3%	36
Utah	2.727	9,371.5	11,921.12	78.6%	40
Vermont	0.621	2,935.6	2,714.58	108.1%	12
Virginia	7.795	32,706.6	34,073.52	96.0%	23
Washington	6.566	28,589.6	28,700.07	99.6%	17
West Virginia	1.815	6,428.1	7,932.75	81.0%	37
Wisconsin	5.628	24,372.3	24,598.09	99.1%	18
Wyoming	0.533	3,693.8	2,329.64	158.6%	4

CHART XV: FY 2008 PER CAPITA INCOME

07/21/10	July 1, 2008	Personal	Per	Rank:
State	Population	Income	Capita	
	in	FY 2008	Income	
	Millions	\$ Million	(\$)	
United States	304.375	12,107,715.0	39,779	
Alabama	4.677	155,740.3	33,296	43
Alaska	0.688	29,128.5	42,330	12
Arizona	6.499	222,344.8	34,210	41
Arkansas	2.868	91,982.0	32,074	47
California	36.580	1,595,912.0	43,628	8
Colorado	4.935	210,341.0	42,620	11
Connecticut	3.503	195,886.0	55,921	2
Delaware	0.876	34,951.0	39,889	19
Dist. of Col.	0.590	38,486.3	65,223	1
Florida	18.424	719,425.0	39,049	21
Georgia	9.698	335,550.3	34,601	38
Hawaii	1.287	53,552.0	41,594	16
Idaho	1.528	50,112.5	32,807	45
Illinois	12.843	542,500.3	42,241	15
Indiana	6.388	217,957.8	34,118	42
Iowa	2.994	110,020.3	36,747	29
Kansas	2.797	106,512.0	38,076	25
Kentucky	4.288	134,992.8	31,482	49
Louisiana	4.452	158,486.5	35,603	34
Maine	1.320	47,118.5	35,704	31
Maryland	5.659	268,907.8	47,521	6
Massachusetts	6.544	329,168.8	50,304	4
Michigan	10.002	347,643.0	34,756	37
Minnesota	5.231	221,149.8	42,280	13
Mississippi	2.940	88,593.8	30,132	51
Missouri	5.956	212,302.5	35,643	32
Montana	0.968	33,162.8	34,258	40
Nebraska	1.782	68,959.0	38,699	22
Nevada	2.616	107,476.5	41,088	17
New Hampshire	1.322	56,953.3	43,085	10
New Jersey	8.663	441,461.8	50,957	3
New Mexico	1.987	65,198.3	32,816	44
New York	19.468	943,937.5	48,487	5
North Carolina	9.247	322,731.3	34,901	36
North Dakota	0.641	24,721.8	38,542	23
Ohio	11.528	410,432.5	35,603	33
Oklahoma	3.644	127,938.5	35,109	35
Oregon	3.783	136,177.0	35,997	30
Pennsylvania	12.566	493,458.0	39,268	20
Rhode Island	1.054	42,951.8	40,770	18
South Carolina	4.503	144,522.8	32,093	46
South Dakota	0.805	30,398.3	37,784	26
Tennessee	6.240	215,738.0	34,571	39
Texas	24.304	904,236.8	37,205	28
Utah	2.727	86,606.5	31,755	48
Vermont	0.621	23,752.5	38,246	24
Virginia	7.795	339,074.3	43,497	9
Washington	6.566	277,567.5	42,273	14
West Virginia	1.815	55,947.8	30,827	50
Wisconsin	5.628	210,300.0	37,369	27
Wyoming	0.533	25,245.8	47,367	7

CHART A: FY 2008 PROPERTY TAX BURDEN

Tax per \$1000 Total Personal Income

07/21/10

State	Property Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	33.84			
New Hampshire	53.68	1	58.6%	127.9%
New Jersey	51.44	2	52.0%	118.3%
Wyoming	49.91	3	47.5%	111.8%
Vermont	49.56	4	46.5%	110.4%
Rhode Island	48.05	5	42.0%	103.9%
Maine	45.78	6	35.3%	94.3%
Dist. of Col.	44.91	7	32.7%	90.6%
Connecticut	42.50	8	25.6%	80.4%
Florida	42.06	9	24.3%	78.5%
Wisconsin	41.99	10	24.1%	78.2%
New York	41.39	11	22.3%	75.7%
Michigan	40.64	12	20.1%	72.5%
Illinois	39.25	13	16.0%	66.6%
Texas	37.09	14	9.6%	57.4%
Alaska	36.68	15	8.4%	55.7%
Nebraska	36.04	16	6.5%	53.0%
Massachusetts	35.44	17	4.7%	50.4%
Montana	35.43	18	4.7%	50.4%
Kansas	34.62	19	2.3%	47.0%
Iowa	33.81	20	-0.1%	43.5%
Ohio	33.07	21	-2.3%	40.4%
California	33.06	22	-2.3%	40.3%
Indiana	31.82	23	-6.0%	35.1%
Pennsylvania	31.49	24	-6.9%	33.6%
Oregon	31.26	25	-7.6%	32.7%
Virginia	31.17	26	-7.9%	32.3%
Georgia	30.46	27	-10.0%	29.3%
Arizona	30.15	28	-10.9%	28.0%
Minnesota	30.00	29	-11.3%	27.3%
North Dakota	29.93	30	-11.5%	27.1%
Nevada	29.92	31	-11.6%	27.0%
South Carolina	29.75	32	-12.1%	26.3%
Colorado	29.14	33	-13.9%	23.7%
South Dakota	28.25	34	-16.5%	19.9%
Washington	28.13	35	-16.9%	19.4%
Mississippi	25.96	36	-23.3%	10.2%
Missouri	25.81	37	-23.7%	9.6%
Utah	25.61	38	-24.3%	8.7%
Maryland	24.59	39	-27.3%	4.4%
North Carolina	24.39	40	-27.9%	3.5%
Idaho	23.56	41	-30.4%	0.0%
Hawaii	23.40	42	-30.8%	-0.7%
West Virginia	22.12	43	-34.6%	-6.1%
Tennessee	21.64	44	-36.0%	-8.1%
Kentucky	20.59	45	-39.1%	-12.6%
Louisiana	17.91	46	-47.1%	-24.0%
Delaware	17.31	47	-48.8%	-26.5%
New Mexico	17.24	48	-49.0%	-26.8%
Oklahoma	16.51	49	-51.2%	-29.9%
Arkansas	15.90	50	-53.0%	-32.5%
Alabama	14.81	51	-56.2%	-37.2%

CHART B: FY 2008 SALES TAX BURDEN

Tax per \$1000 Total Personal Income

07/21/10

State	Sales Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	25.14			
Washington	49.48	1	96.8%	84.0%
Hawaii	48.92	2	94.5%	81.9%
Wyoming	48.18	3	91.6%	79.2%
Louisiana	44.85	4	78.4%	66.8%
New Mexico	42.42	5	68.7%	57.8%
Arizona	40.97	6	62.9%	52.4%
Tennessee	40.76	7	62.1%	51.6%
Arkansas	40.40	8	60.7%	50.2%
Mississippi	35.39	9	40.8%	31.6%
South Dakota	33.01	10	31.3%	22.7%
Florida	31.77	11	26.3%	18.1%
Nevada	31.38	12	24.8%	16.7%
Utah	30.17	13	20.0%	12.2%
Texas	29.94	14	19.1%	11.4%
Georgia	29.12	15	15.8%	8.3%
Kansas	28.72	16	14.2%	6.8%
Oklahoma	28.23	17	12.3%	5.0%
Nebraska	27.20	18	8.2%	1.1%
Idaho	26.89	19	6.9%	0.0%
Alabama	26.64	20	5.9%	-0.9%
Indiana	26.33	21	4.7%	-2.1%
California	25.75	22	2.4%	-4.2%
North Dakota	25.17	23	0.1%	-6.4%
Colorado	25.00	24	-0.6%	-7.0%
New York	24.40	25	-3.0%	-9.3%
Missouri	23.81	26	-5.3%	-11.4%
Michigan	23.66	27	-5.9%	-12.0%
Dist. of Col.	23.25	28	-7.6%	-13.6%
Ohio	23.20	29	-7.7%	-13.7%
Maine	22.51	30	-10.5%	-16.3%
North Carolina	22.39	31	-11.0%	-16.7%
Iowa	22.10	32	-12.1%	-17.8%
South Carolina	21.96	33	-12.6%	-18.3%
Wisconsin	21.72	34	-13.6%	-19.2%
Kentucky	21.30	35	-15.3%	-20.8%
Minnesota	21.11	36	-16.0%	-21.5%
New Jersey	20.20	37	-19.7%	-24.9%
West Virginia	19.84	38	-21.1%	-26.2%
Rhode Island	19.72	39	-21.6%	-26.7%
Pennsylvania	18.62	40	-25.9%	-30.7%
Connecticut	18.10	41	-28.0%	-32.7%
Illinois	17.16	42	-31.8%	-36.2%
Vermont	14.50	43	-42.3%	-46.1%
Virginia	13.97	44	-44.4%	-48.1%
Maryland	13.94	45	-44.6%	-48.2%
Massachusetts	12.45	46	-50.5%	-53.7%
Alaska	7.37	47	-70.7%	-72.6%
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 2008, INDIVIDUAL INCOME TAX BURDEN

Tax per \$1000 Total Personal Income

07/21/10

State	Ind. Income Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	25.16			
New York	49.21	1	95.6%	71.4%
Maryland	41.59	2	65.3%	44.9%
Connecticut	38.31	3	52.2%	33.4%
Massachusetts	37.96	4	50.9%	32.2%
Oregon	36.54	5	45.2%	27.3%
Dist. of Col.	35.20	6	39.9%	22.6%
Minnesota	35.17	7	39.8%	22.5%
California	34.93	8	38.8%	21.7%
Ohio	34.15	9	35.7%	19.0%
North Carolina	34.07	10	35.4%	18.7%
Kentucky	33.58	11	33.5%	17.0%
Maine	33.17	12	31.8%	15.5%
Wisconsin	31.58	13	25.5%	10.0%
Delaware	30.43	14	21.0%	6.0%
Utah	29.94	15	19.0%	4.3%
Virginia	29.83	16	18.6%	3.9%
Pennsylvania	29.05	17	15.4%	1.2%
Hawaii	28.85	18	14.7%	0.5%
Idaho	28.71	19	14.1%	0.0%
New Jersey	28.55	20	13.5%	-0.5%
Kansas	27.67	21	10.0%	-3.6%
West Virginia	27.15	22	7.9%	-5.4%
Iowa	26.65	23	5.9%	-7.2%
Georgia	26.36	24	4.8%	-8.2%
Montana	26.24	25	4.3%	-8.6%
Vermont	26.23	26	4.3%	-8.6%
Missouri	25.78	27	2.5%	-10.2%
Arkansas	25.49	28	1.3%	-11.2%
Rhode Island	25.42	29	1.0%	-11.5%
Nebraska	25.03	30	-0.5%	-12.8%
Indiana	24.71	31	-1.8%	-13.9%
Colorado	24.09	32	-4.2%	-16.1%
Michigan	21.98	33	-12.6%	-23.4%
Oklahoma	21.79	34	-13.4%	-24.1%
Alabama	20.47	35	-18.6%	-28.7%
Louisiana	20.00	36	-20.5%	-30.3%
South Carolina	19.82	37	-21.2%	-31.0%
Illinois	19.02	38	-24.4%	-33.7%
New Mexico	18.61	39	-26.0%	-35.2%
Mississippi	17.51	40	-30.4%	-39.0%
Arizona	15.33	41	-39.1%	-46.6%
North Dakota	12.83	42	-49.0%	-55.3%
New Hampshire	2.07	43	-91.8%	-92.8%
Tennessee	1.35	44	-94.6%	-95.3%
Wyoming	0.00	45	-100.0%	-100.0%
Washington	0.00	46	-100.0%	-100.0%
Texas	0.00	47	-100.0%	-100.0%
South Dakota	0.00	48	-100.0%	-100.0%
Nevada	0.00	49	-100.0%	-100.0%
Florida	0.00	50	-100.0%	-100.0%
Alaska	0.00	51	-100.0%	-100.0%

CHART D: FY 2008 CORPORATE INCOME TAX BURDEN

Tax per \$1000 Total Personal Income

07/21/10

State	Corp. Income Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	4.77			
Alaska	33.70	1	605.8%	788.0%
New York	12.00	2	151.4%	216.3%
Dist. of Col.	10.92	3	128.6%	187.6%
New Hampshire	10.79	4	126.1%	184.4%
West Virginia	9.63	5	101.7%	153.8%
Delaware	8.83	6	85.0%	132.7%
California	7.42	7	55.5%	95.6%
Massachusetts	6.62	8	38.7%	74.5%
North Dakota	6.55	9	37.2%	72.6%
New Jersey	6.39	10	33.8%	68.3%
Illinois	5.74	11	20.3%	51.3%
New Mexico	5.44	12	13.9%	43.3%
Michigan	5.12	13	7.1%	34.8%
Kansas	4.96	14	3.8%	30.6%
Montana	4.88	15	2.1%	28.5%
Kentucky	4.86	16	1.7%	28.0%
Minnesota	4.70	17	-1.5%	24.0%
Tennessee	4.66	18	-2.3%	22.8%
Utah	4.56	19	-4.6%	20.1%
Pennsylvania	4.47	20	-6.5%	17.7%
Louisiana	4.44	21	-7.1%	16.9%
Mississippi	4.34	22	-9.1%	14.4%
Indiana	4.17	23	-12.6%	9.9%
Wisconsin	4.10	24	-14.0%	8.1%
Oregon	3.99	25	-16.5%	5.0%
Maine	3.92	26	-18.0%	3.2%
Idaho	3.80	27	-20.5%	0.0%
North Carolina	3.74	28	-21.7%	-1.5%
Arkansas	3.72	29	-22.0%	-1.9%
Vermont	3.57	30	-25.2%	-6.0%
Arizona	3.53	31	-26.1%	-7.0%
Rhode Island	3.40	32	-28.9%	-10.5%
Nebraska	3.38	33	-29.3%	-11.0%
Alabama	3.37	34	-29.4%	-11.2%
Iowa	3.16	35	-33.9%	-16.8%
Connecticut	3.09	36	-35.4%	-18.7%
Florida	3.07	37	-35.7%	-19.1%
Oklahoma	2.81	38	-41.1%	-25.8%
Georgia	2.81	39	-41.1%	-26.0%
Maryland	2.73	40	-42.7%	-28.0%
Colorado	2.42	41	-49.4%	-36.4%
Virginia	2.32	42	-51.4%	-38.8%
South Dakota	2.30	43	-51.9%	-39.4%
South Carolina	2.22	44	-53.6%	-41.6%
Ohio	2.17	45	-54.5%	-42.7%
Hawaii	1.97	46	-58.8%	-48.2%
Missouri	1.81	47	-62.1%	-52.3%
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 E: FY 2008 COMBINED INDIV. & CORP. INCOME TAX BURDEN

Tax per \$1000 Total Personal Income

07/21/10

State	Income Tax & Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	29.93			
New York	61.22	1	104.5%	88.4%
Dist. of Col.	46.12	2	54.1%	41.9%
Massachusetts	44.59	3	48.9%	37.2%
Maryland	44.33	4	48.1%	36.4%
California	42.36	5	41.5%	30.3%
Connecticut	41.39	6	38.3%	27.4%
Oregon	40.52	7	35.4%	24.7%
Minnesota	39.87	8	33.2%	22.7%
Delaware	39.26	9	31.2%	20.8%
Kentucky	38.44	10	28.4%	18.3%
North Carolina	37.80	11	26.3%	16.3%
Maine	37.08	12	23.9%	14.1%
West Virginia	36.78	13	22.9%	13.2%
Ohio	36.32	14	21.3%	11.8%
Wisconsin	35.68	15	19.2%	9.8%
New Jersey	34.94	16	16.7%	7.5%
Utah	34.50	17	15.2%	6.1%
Alaska	33.70	18	12.6%	3.7%
Pennsylvania	33.51	19	12.0%	3.1%
Kansas	32.63	20	9.0%	0.4%
Idaho	32.50	21	8.6%	0.0%
Virginia	32.15	22	7.4%	-1.1%
Montana	31.11	23	3.9%	-4.3%
Hawaii	30.81	24	2.9%	-5.2%
Iowa	29.80	25	-0.4%	-8.3%
Vermont	29.80	26	-0.5%	-8.3%
Arkansas	29.22	27	-2.4%	-10.1%
Georgia	29.17	28	-2.5%	-10.2%
Indiana	28.88	29	-3.5%	-11.1%
Rhode Island	28.81	30	-3.7%	-11.3%
Nebraska	28.41	31	-5.1%	-12.6%
Missouri	27.59	32	-7.8%	-15.1%
Michigan	27.10	33	-9.5%	-16.6%
Colorado	26.51	34	-11.4%	-18.4%
Illinois	24.77	35	-17.3%	-23.8%
Oklahoma	24.60	36	-17.8%	-24.3%
Louisiana	24.44	37	-18.4%	-24.8%
New Mexico	24.05	38	-19.7%	-26.0%
Alabama	23.84	39	-20.4%	-26.6%
South Carolina	22.03	40	-26.4%	-32.2%
Mississippi	21.85	41	-27.0%	-32.8%
North Dakota	19.38	42	-35.2%	-40.4%
Arizona	18.86	43	-37.0%	-42.0%
New Hampshire	12.87	44	-57.0%	-60.4%
Tennessee	6.01	45	-79.9%	-81.5%
Florida	3.07	46	-89.7%	-90.6%
South Dakota	2.30	47	-92.3%	-92.9%
Wyoming	0.00	48	-100.0%	-100.0%
Washington	0.00	49	-100.0%	-100.0%
Texas	0.00	50	-100.0%	-100.0%
Nevada	0.00	51	-100.0%	-100.0%

CHART F: FY 2008, MOTOR FUELS & LICENSE TAX BURDEN

Tax per \$1000 Total Personal Income

07/21/10

State	Motor Vehicle Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	4.89			
Montana	10.76	1	120.0%	45.6%
North Dakota	9.39	2	91.9%	27.1%
West Virginia	8.79	3	79.6%	18.9%
Oklahoma	8.01	4	63.7%	8.4%
Iowa	7.85	5	60.5%	6.2%
Utah	7.59	6	55.1%	2.7%
Hawaii	7.58	7	55.0%	2.6%
Idaho	7.39	8	51.1%	0.0%
Vermont	7.19	9	46.9%	-2.8%
Ohio	7.06	10	44.2%	-4.5%
North Carolina	6.90	11	41.0%	-6.6%
New Mexico	6.80	12	38.9%	-8.1%
Wisconsin	6.70	13	36.9%	-9.4%
Oregon	6.69	14	36.8%	-9.4%
Maine	6.67	15	36.3%	-9.8%
Arkansas	6.65	16	35.8%	-10.1%
Nebraska	6.57	17	34.3%	-11.1%
Kentucky	6.47	18	32.2%	-12.5%
Mississippi	6.47	19	32.2%	-12.5%
South Dakota	6.17	20	26.0%	-16.6%
Washington	6.09	21	24.4%	-17.7%
Florida	5.98	22	22.2%	-19.1%
Tennessee	5.96	23	21.8%	-19.3%
Wyoming	5.93	24	21.1%	-19.8%
Pennsylvania	5.91	25	20.8%	-20.0%
Kansas	5.80	26	18.6%	-21.5%
Alabama	5.50	27	12.5%	-25.6%
Texas	5.48	28	12.0%	-25.8%
Michigan	5.43	29	11.0%	-26.5%
Illinois	5.38	30	9.9%	-27.2%
Nevada	5.27	31	7.7%	-28.7%
Minnesota	5.26	32	7.5%	-28.9%
Indiana	5.11	33	4.4%	-30.9%
South Carolina	4.81	34	-1.6%	-34.9%
Missouri	4.80	35	-1.9%	-35.1%
Delaware	4.70	36	-4.0%	-36.5%
Maryland	4.65	37	-4.9%	-37.1%
Colorado	4.43	38	-9.4%	-40.0%
Arizona	4.38	39	-10.4%	-40.7%
Louisiana	4.38	40	-10.5%	-40.7%
Virginia	4.23	41	-13.5%	-42.8%
Rhode Island	4.17	42	-14.8%	-43.6%
New Hampshire	4.05	43	-17.2%	-45.2%
Georgia	3.90	44	-20.3%	-47.3%
California	3.85	45	-21.4%	-48.0%
Alaska	3.80	46	-22.3%	-48.5%
Connecticut	3.53	47	-27.9%	-52.3%
Massachusetts	2.92	48	-40.4%	-60.5%
New Jersey	2.25	49	-53.9%	-69.5%
New York	1.60	50	-67.3%	-78.4%
Dist. of Col.	1.50	51	-69.4%	-79.8%

CHART G: FY 2008 PER CAPITA PROPERTY TAXES

07/21/10

State	Per Capita Property Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	1,345.99			
Dist. of Col.	2,928.83	1	117.6%	279.0%
New Jersey	2,621.11	2	94.7%	239.1%
Connecticut	2,376.56	3	76.6%	207.5%
Wyoming	2,363.94	4	75.6%	205.9%
New Hampshire	2,312.74	5	71.8%	199.2%
New York	2,006.84	6	49.1%	159.7%
Rhode Island	1,958.86	7	45.5%	153.5%
Vermont	1,895.28	8	40.8%	145.2%
Massachusetts	1,782.66	9	32.4%	130.7%
Illinois	1,658.10	10	23.2%	114.5%
Florida	1,642.46	11	22.0%	112.5%
Maine	1,634.64	12	21.4%	111.5%
Wisconsin	1,568.97	13	16.6%	103.0%
Alaska	1,552.61	14	15.4%	100.9%
California	1,442.27	15	7.2%	86.6%
Michigan	1,412.32	16	4.9%	82.7%
Nebraska	1,394.70	17	3.6%	80.5%
Texas	1,380.00	18	2.5%	78.6%
Virginia	1,355.80	19	0.7%	75.4%
Kansas	1,318.14	20	-2.1%	70.6%
Minnesota	1,268.45	21	-5.8%	64.1%
Iowa	1,242.27	22	-7.7%	60.7%
Colorado	1,242.16	23	-7.7%	60.7%
Pennsylvania	1,236.36	24	-8.1%	60.0%
Nevada	1,229.34	25	-8.7%	59.1%
Montana	1,213.83	26	-9.8%	57.1%
Washington	1,189.31	27	-11.6%	53.9%
Ohio	1,177.35	28	-12.5%	52.3%
Maryland	1,168.33	29	-13.2%	51.2%
North Dakota	1,153.72	30	-14.3%	49.3%
Oregon	1,125.37	31	-16.4%	45.6%
Indiana	1,085.57	32	-19.3%	40.5%
South Dakota	1,067.33	33	-20.7%	38.1%
Georgia	1,053.81	34	-21.7%	36.4%
Arizona	1,031.58	35	-23.4%	33.5%
Hawaii	973.42	36	-27.7%	25.9%
South Carolina	954.72	37	-29.1%	23.5%
Missouri	920.05	38	-31.6%	19.0%
North Carolina	851.13	39	-36.8%	10.1%
Utah	813.26	40	-39.6%	5.2%
Mississippi	782.07	41	-41.9%	1.2%
Idaho	772.86	42	-42.6%	0.0%
Tennessee	748.29	43	-44.4%	-3.2%
Delaware	690.54	44	-48.7%	-10.7%
West Virginia	681.92	45	-49.3%	-11.8%
Kentucky	648.23	46	-51.8%	-16.1%
Louisiana	637.51	47	-52.6%	-17.5%
Oklahoma	579.74	48	-56.9%	-25.0%
New Mexico	565.79	49	-58.0%	-26.8%
Arkansas	509.84	50	-62.1%	-34.0%
Alabama	492.96	51	-63.4%	-36.2%

CHART H: FY 2008 PER CAPITA SALES TAXES

07/21/10

State	Per Capita Sales Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	1000.20			
Wyoming	2282.06	1	128.2%	158.7%
Washington	2091.49	2	109.1%	137.1%
Hawaii	2034.67	3	103.4%	130.7%
Louisiana	1596.70	4	59.6%	81.0%
Dist. of Col.	1516.10	5	51.6%	71.9%
Tennessee	1409.19	6	40.9%	59.7%
Arizona	1401.51	7	40.1%	58.9%
New Mexico	1392.19	8	39.2%	57.8%
Arkansas	1295.75	9	29.5%	46.9%
Nevada	1289.50	10	28.9%	46.2%
South Dakota	1247.07	11	24.7%	41.4%
Florida	1240.38	12	24.0%	40.6%
New York	1183.11	13	18.3%	34.1%
California	1123.27	14	12.3%	27.3%
Texas	1114.06	15	11.4%	26.3%
Kansas	1093.72	16	9.4%	24.0%
Mississippi	1066.38	17	6.6%	20.9%
Colorado	1065.72	18	6.6%	20.8%
Nebraska	1052.52	19	5.2%	19.3%
New Jersey	1029.10	20	2.9%	16.7%
Connecticut	1012.22	21	1.2%	14.7%
Georgia	1007.54	22	0.7%	14.2%
Oklahoma	991.17	23	-0.9%	12.4%
North Dakota	969.98	24	-3.0%	10.0%
Utah	958.02	25	-4.2%	8.6%
Indiana	898.33	26	-10.2%	1.8%
Minnesota	892.55	27	-10.8%	1.2%
Alabama	886.85	28	-11.3%	0.5%
Idaho	882.13	29	-11.8%	0.0%
Missouri	848.75	30	-15.1%	-3.8%
Ohio	826.14	31	-17.4%	-6.3%
Michigan	822.36	32	-17.8%	-6.8%
Iowa	812.03	33	-18.8%	-7.9%
Wisconsin	811.66	34	-18.8%	-8.0%
Rhode Island	803.86	35	-19.6%	-8.9%
Maine	803.64	36	-19.7%	-8.9%
North Carolina	781.43	37	-21.9%	-11.4%
Pennsylvania	731.34	38	-26.9%	-17.1%
Illinois	724.86	39	-27.5%	-17.8%
South Carolina	704.91	40	-29.5%	-20.1%
Kentucky	670.68	41	-32.9%	-24.0%
Maryland	662.51	42	-33.8%	-24.9%
Massachusetts	626.27	43	-37.4%	-29.0%
West Virginia	611.51	44	-38.9%	-30.7%
Virginia	607.58	45	-39.3%	-31.1%
Vermont	554.55	46	-44.6%	-37.1%
Alaska	311.93	47	-68.8%	-64.6%
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 2008 PER CAPITA INDIVIDUAL INCOME TAXES

07/21/10

State	Per Capita Individual Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	1000.83			
New York	2386.20	1	138.4%	153.4%
Dist. of Col.	2296.01	2	129.4%	143.8%
Connecticut	2142.07	3	114.0%	127.5%
Maryland	1976.50	4	97.5%	109.9%
Massachusetts	1909.68	5	90.8%	102.8%
California	1523.93	6	52.3%	61.8%
Minnesota	1486.89	7	48.6%	57.9%
New Jersey	1455.03	8	45.4%	54.5%
Oregon	1315.20	9	31.4%	39.7%
Virginia	1297.53	10	29.6%	37.8%
Ohio	1215.76	11	21.5%	29.1%
Delaware	1213.94	12	21.3%	28.9%
Hawaii	1199.89	13	19.9%	27.4%
North Carolina	1188.90	14	18.8%	26.2%
Maine	1184.25	15	18.3%	25.8%
Wisconsin	1179.99	16	17.9%	25.3%
Pennsylvania	1140.57	17	14.0%	21.1%
Kentucky	1057.32	18	5.6%	12.3%
Kansas	1053.59	19	5.3%	11.9%
Rhode Island	1036.26	20	3.5%	10.0%
Colorado	1026.90	21	2.6%	9.0%
Vermont	1003.17	22	0.2%	6.5%
Iowa	979.13	23	-2.2%	4.0%
Nebraska	968.68	24	-3.2%	2.9%
Utah	950.79	25	-5.0%	1.0%
Idaho	941.74	26	-5.9%	0.0%
Missouri	918.84	27	-8.2%	-2.4%
Georgia	912.11	28	-8.9%	-3.1%
Montana	898.79	29	-10.2%	-4.6%
Indiana	843.10	30	-15.8%	-10.5%
West Virginia	836.83	31	-16.4%	-11.1%
Arkansas	817.67	32	-18.3%	-13.2%
Illinois	803.57	33	-19.7%	-14.7%
Oklahoma	764.94	34	-23.6%	-18.8%
Michigan	763.98	35	-23.7%	-18.9%
Louisiana	712.05	36	-28.9%	-24.4%
Alabama	681.60	37	-31.9%	-27.6%
South Carolina	635.95	38	-36.5%	-32.5%
New Mexico	610.80	39	-39.0%	-35.1%
Mississippi	527.54	40	-47.3%	-44.0%
Arizona	524.45	41	-47.6%	-44.3%
North Dakota	494.60	42	-50.6%	-47.5%
New Hampshire	89.22	43	-91.1%	-90.5%
Tennessee	46.63	44	-95.3%	-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 2008 PER CAPITA CORPORATE INCOME TAXES

07/21/10

State	Per Capita Corporate Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	189.93			
Alaska	1426.59	1	651.1%	1045.7%
Dist. of Col.	711.97	2	274.9%	471.8%
New York	582.01	3	206.4%	367.4%
New Hampshire	465.09	4	144.9%	273.5%
Delaware	352.29	5	85.5%	182.9%
Massachusetts	333.14	6	75.4%	167.6%
New Jersey	325.50	7	71.4%	161.4%
California	323.92	8	70.5%	160.1%
West Virginia	296.90	9	56.3%	138.5%
North Dakota	252.45	10	32.9%	102.7%
Illinois	242.59	11	27.7%	94.8%
Minnesota	198.92	12	4.7%	59.8%
Kansas	188.75	13	-0.6%	51.6%
New Mexico	178.48	14	-6.0%	43.3%
Michigan	177.79	15	-6.4%	42.8%
Pennsylvania	175.38	16	-7.7%	40.9%
Connecticut	172.54	17	-9.2%	38.6%
Montana	167.05	18	-12.0%	34.2%
Tennessee	161.19	19	-15.1%	29.5%
Louisiana	157.97	20	-16.8%	26.9%
Wisconsin	153.37	21	-19.3%	23.2%
Kentucky	152.88	22	-19.5%	22.8%
Utah	144.70	23	-23.8%	16.2%
Oregon	143.47	24	-24.5%	15.2%
Indiana	142.37	25	-25.0%	14.3%
Maine	139.82	26	-26.4%	12.3%
Rhode Island	138.46	27	-27.1%	11.2%
Vermont	136.52	28	-28.1%	9.6%
Mississippi	130.82	29	-31.1%	5.1%
Nebraska	130.67	30	-31.2%	4.9%
North Carolina	130.46	31	-31.3%	4.8%
Maryland	129.95	32	-31.6%	4.4%
Idaho	124.51	33	-34.4%	0.0%
Arizona	120.71	34	-36.4%	-3.1%
Florida	119.88	35	-36.9%	-3.7%
Arkansas	119.44	36	-37.1%	-4.1%
Iowa	115.98	37	-38.9%	-6.9%
Alabama	112.20	38	-40.9%	-9.9%
Colorado	102.93	39	-45.8%	-17.3%
Virginia	100.99	40	-46.8%	-18.9%
Oklahoma	98.81	41	-48.0%	-20.6%
Georgia	97.24	42	-48.8%	-21.9%
South Dakota	86.86	43	-54.3%	-30.2%
Hawaii	81.78	44	-56.9%	-34.3%
Ohio	77.41	45	-59.2%	-37.8%
South Carolina	71.14	46	-62.5%	-42.9%
Missouri	64.47	47	-66.1%	-48.2%
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 K: FY 2008 PER CAPITA COMBINED CORP. & IND.
INCOME TAXES**

07/21/10

State	Per Capita Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	1190.76			
Dist. of Col.	3007.98	1	152.6%	182.1%
New York	2968.21	2	149.3%	178.4%
Connecticut	2314.61	3	94.4%	117.1%
Massachusetts	2242.82	4	88.4%	110.3%
Maryland	2106.45	5	76.9%	97.6%
California	1847.85	6	55.2%	73.3%
New Jersey	1780.53	7	49.5%	67.0%
Minnesota	1685.81	8	41.6%	58.1%
Delaware	1566.23	9	31.5%	46.9%
Oregon	1458.68	10	22.5%	36.8%
Alaska	1426.59	11	19.8%	33.8%
Virginia	1398.52	12	17.4%	31.2%
Wisconsin	1333.36	13	12.0%	25.1%
Maine	1324.06	14	11.2%	24.2%
North Carolina	1319.36	15	10.8%	23.7%
Pennsylvania	1315.96	16	10.5%	23.4%
Ohio	1293.17	17	8.6%	21.3%
Hawaii	1281.67	18	7.6%	20.2%
Kansas	1242.34	19	4.3%	16.5%
Kentucky	1210.21	20	1.6%	13.5%
Rhode Island	1174.72	21	-1.3%	10.2%
Vermont	1139.69	22	-4.3%	6.9%
West Virginia	1133.73	23	-4.8%	6.3%
Colorado	1129.83	24	-5.1%	6.0%
Nebraska	1099.36	25	-7.7%	3.1%
Utah	1095.49	26	-8.0%	2.7%
Iowa	1095.11	27	-8.0%	2.7%
Idaho	1066.26	28	-10.5%	0.0%
Montana	1065.85	29	-10.5%	0.0%
Illinois	1046.16	30	-12.1%	-1.9%
Georgia	1009.35	31	-15.2%	-5.3%
Indiana	985.47	32	-17.2%	-7.6%
Missouri	983.31	33	-17.4%	-7.8%
Michigan	941.77	34	-20.9%	-11.7%
Arkansas	937.11	35	-21.3%	-12.1%
Louisiana	870.01	36	-26.9%	-18.4%
Oklahoma	863.75	37	-27.5%	-19.0%
Alabama	793.80	38	-33.3%	-25.6%
New Mexico	789.28	39	-33.7%	-26.0%
North Dakota	747.05	40	-37.3%	-29.9%
South Carolina	707.09	41	-40.6%	-33.7%
Mississippi	658.36	42	-44.7%	-38.3%
Arizona	645.15	43	-45.8%	-39.5%
New Hampshire	554.31	44	-53.4%	-48.0%
Tennessee	207.82	45	-82.5%	-80.5%
Florida	119.88	46	-89.9%	-88.8%
South Dakota	86.86	47	-92.7%	-91.9%
Wyoming	0.00	48	-100.0%	-100.0%
Washington	0.00	49	-100.0%	-100.0%
Texas	0.00	50	-100.0%	-100.0%
Nevada	0.00	51	-100.0%	-100.0%

CHART L: FY 2008 PER CAPITA MOTOR VEHICLES TAXES

07/21/10

State	Per Capita Motor Vehicle Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	194.65			
Montana	368.72	1	89.4%	52.1%
North Dakota	361.98	2	86.0%	49.3%
Hawaii	315.41	3	62.0%	30.1%
Iowa	288.58	4	48.3%	19.0%
Oklahoma	281.24	5	44.5%	16.0%
Wyoming	280.67	6	44.2%	15.7%
Vermont	274.85	7	41.2%	13.3%
West Virginia	270.97	8	39.2%	11.7%
Washington	257.27	9	32.2%	6.1%
Nebraska	254.22	10	30.6%	4.8%
Ohio	251.24	11	29.1%	3.6%
Wisconsin	250.27	12	28.6%	3.2%
Idaho	242.50	13	24.6%	0.0%
Utah	241.06	14	23.8%	-0.6%
Oregon	240.98	15	23.8%	-0.6%
North Carolina	240.85	16	23.7%	-0.7%
Maine	238.06	17	22.3%	-1.8%
Florida	233.46	18	19.9%	-3.7%
South Dakota	232.98	19	19.7%	-3.9%
Pennsylvania	232.10	20	19.2%	-4.3%
Illinois	227.22	21	16.7%	-6.3%
New Mexico	222.99	22	14.6%	-8.0%
Minnesota	222.34	23	14.2%	-8.3%
Maryland	221.07	24	13.6%	-8.8%
Kansas	221.03	25	13.6%	-8.9%
Nevada	216.53	26	11.2%	-10.7%
Arkansas	213.19	27	9.5%	-12.1%
Tennessee	206.12	28	5.9%	-15.0%
Texas	203.96	29	4.8%	-15.9%
Kentucky	203.60	30	4.6%	-16.0%
Connecticut	197.32	31	1.4%	-18.6%
Mississippi	194.85	32	0.1%	-19.6%
Colorado	188.96	33	-2.9%	-22.1%
Michigan	188.73	34	-3.0%	-22.2%
Delaware	187.35	35	-3.7%	-22.7%
Virginia	184.04	36	-5.4%	-24.1%
Alabama	183.21	37	-5.9%	-24.4%
New Hampshire	174.67	38	-10.3%	-28.0%
Indiana	174.37	39	-10.4%	-28.1%
Missouri	171.09	40	-12.1%	-29.4%
Rhode Island	169.88	41	-12.7%	-29.9%
California	167.85	42	-13.8%	-30.8%
Alaska	161.04	43	-17.3%	-33.6%
Louisiana	155.98	44	-19.9%	-35.7%
South Carolina	154.51	45	-20.6%	-36.3%
Arizona	149.93	46	-23.0%	-38.2%
Massachusetts	146.77	47	-24.6%	-39.5%
Georgia	134.86	48	-30.7%	-44.4%
New Jersey	114.90	49	-41.0%	-52.6%
Dist. of Col.	97.55	50	-49.9%	-59.8%
New York	77.53	51	-60.2%	-68.0%

CHART M: FY 2008 OVERALL TAX BURDEN

Tax per \$1000 Total Personal Income

07/21/10

State	Overall Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	109.88			
Alaska	334.21	1	204.2%	239.1%
New York	146.50	2	33.3%	48.6%
Wyoming	146.31	3	33.2%	48.4%
Dist. of Col.	140.26	4	27.6%	42.3%
North Dakota	128.39	5	16.8%	30.2%
Maine	125.91	6	14.6%	27.7%
Hawaii	125.80	7	14.5%	27.6%
Vermont	123.59	8	12.5%	25.4%
New Jersey	121.85	9	10.9%	23.6%
New Mexico	118.82	10	8.1%	20.5%
Connecticut	118.00	11	7.4%	19.7%
California	116.56	12	6.1%	18.2%
Wisconsin	115.89	13	5.5%	17.6%
West Virginia	114.89	14	4.6%	16.6%
Ohio	113.69	15	3.5%	15.3%
Rhode Island	113.47	16	3.3%	15.1%
Louisiana	113.26	17	3.1%	14.9%
Minnesota	111.80	18	1.7%	13.4%
Kansas	111.51	19	1.5%	13.1%
Pennsylvania	109.65	20	-0.2%	11.2%
Nebraska	108.88	21	-0.9%	10.5%
Michigan	108.30	22	-1.4%	9.9%
Utah	108.21	23	-1.5%	9.8%
Illinois	106.61	24	-3.0%	8.2%
Delaware	106.22	25	-3.3%	7.8%
Indiana	105.32	26	-4.2%	6.8%
Iowa	104.90	27	-4.5%	6.4%
Kentucky	104.87	28	-4.6%	6.4%
Mississippi	103.99	29	-5.4%	5.5%
Montana	103.97	30	-5.4%	5.5%
Arizona	103.41	31	-5.9%	4.9%
Massachusetts	103.28	32	-6.0%	4.8%
Washington	103.00	33	-6.3%	4.5%
North Carolina	102.90	34	-6.4%	4.4%
Maryland	102.83	35	-6.4%	4.3%
Arkansas	102.26	36	-6.9%	3.7%
Florida	101.96	37	-7.2%	3.4%
Georgia	100.23	38	-8.8%	1.7%
Idaho	98.57	39	-10.3%	0.0%
Nevada	98.51	40	-10.3%	-0.1%
Virginia	96.46	41	-12.2%	-2.1%
Oklahoma	96.25	42	-12.4%	-2.4%
Texas	95.53	43	-13.1%	-3.1%
Missouri	93.60	44	-14.8%	-5.0%
Colorado	93.35	45	-15.0%	-5.3%
Oregon	92.02	46	-16.3%	-6.6%
South Carolina	91.08	47	-17.1%	-7.6%
Alabama	90.15	48	-18.0%	-8.5%
Tennessee	88.07	49	-19.9%	-10.7%
New Hampshire	87.14	50	-20.7%	-11.6%
South Dakota	82.24	51	-25.2%	-16.6%

CHART N: FY 2008 PER CAPITA OVERALL TAXES

07/21/10

State	Per Capita Overall Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	4,370.96			
Alaska	14,147.25	1	223.7%	337.5%
Dist. of Col.	9,147.97	2	109.3%	182.9%
New York	7,103.42	3	62.5%	119.7%
Wyoming	6,930.42	4	58.6%	114.3%
Connecticut	6,598.85	5	51.0%	104.1%
New Jersey	6,208.98	6	42.1%	92.0%
Hawaii	5,232.53	7	19.7%	61.8%
Massachusetts	5,195.51	8	18.9%	60.7%
California	5,085.10	9	16.3%	57.2%
North Dakota	4,948.40	10	13.2%	53.0%
Maryland	4,886.51	11	11.8%	51.1%
Vermont	4,726.84	12	8.1%	46.2%
Minnesota	4,726.81	13	8.1%	46.2%
Rhode Island	4,626.27	14	5.8%	43.1%
Illinois	4,503.17	15	3.0%	39.3%
Maine	4,495.58	16	2.9%	39.0%
Washington	4,354.14	17	-0.4%	34.6%
Wisconsin	4,330.85	18	-0.9%	33.9%
Pennsylvania	4,305.91	19	-1.5%	33.2%
Kansas	4,245.88	20	-2.9%	31.3%
Delaware	4,236.90	21	-3.1%	31.0%
Nebraska	4,213.39	22	-3.6%	30.3%
Virginia	4,195.62	23	-4.0%	29.7%
Nevada	4,047.66	24	-7.4%	25.2%
Ohio	4,047.53	25	-7.4%	25.2%
Louisiana	4,032.45	26	-7.7%	24.7%
Florida	3,981.32	27	-8.9%	23.1%
Colorado	3,978.80	28	-9.0%	23.0%
New Mexico	3,899.18	29	-10.8%	20.6%
Iowa	3,854.78	30	-11.8%	19.2%
Michigan	3,764.05	31	-13.9%	16.4%
New Hampshire	3,754.38	32	-14.1%	16.1%
Indiana	3,593.19	33	-17.8%	11.1%
North Carolina	3,591.16	34	-17.8%	11.0%
Montana	3,561.87	35	-18.5%	10.1%
Texas	3,554.22	36	-18.7%	9.9%
West Virginia	3,541.89	37	-19.0%	9.5%
Arizona	3,537.63	38	-19.1%	9.4%
Georgia	3,468.04	39	-20.7%	7.2%
Utah	3,436.11	40	-21.4%	6.3%
Oklahoma	3,379.38	41	-22.7%	4.5%
Missouri	3,336.37	42	-23.7%	3.2%
Oregon	3,312.60	43	-24.2%	2.4%
Kentucky	3,301.52	44	-24.5%	2.1%
Arkansas	3,279.82	45	-25.0%	1.4%
Idaho	3,233.85	46	-26.0%	0.0%
Mississippi	3,133.38	47	-28.3%	-3.1%
South Dakota	3,107.27	48	-28.9%	-3.9%
Tennessee	3,044.59	49	-30.3%	-5.9%
Alabama	3,001.79	50	-31.3%	-7.2%
South Carolina	2,922.92	51	-33.1%	-9.6%

CHART O: FY 2008 PER CAPITA INCOME

07/21/10

State	Per Capita Income (\$)	Rank Based on Income	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	39,779			
Dist. of Col.	65,223	1	64.0%	98.8%
Connecticut	55,921	2	40.6%	70.5%
New Jersey	50,957	3	28.1%	55.3%
Massachusetts	50,304	4	26.5%	53.3%
New York	48,487	5	21.9%	47.8%
Maryland	47,521	6	19.5%	44.9%
Wyoming	47,367	7	19.1%	44.4%
California	43,628	8	9.7%	33.0%
Virginia	43,497	9	9.3%	32.6%
New Hampshire	43,085	10	8.3%	31.3%
Colorado	42,620	11	7.1%	29.9%
Alaska	42,330	12	6.4%	29.0%
Minnesota	42,280	13	6.3%	28.9%
Washington	42,273	14	6.3%	28.9%
Illinois	42,241	15	6.2%	28.8%
Hawaii	41,594	16	4.6%	26.8%
Nevada	41,088	17	3.3%	25.2%
Rhode Island	40,770	18	2.5%	24.3%
Delaware	39,889	19	0.3%	21.6%
Pennsylvania	39,268	20	-1.3%	19.7%
Florida	39,049	21	-1.8%	19.0%
Nebraska	38,699	22	-2.7%	18.0%
North Dakota	38,542	23	-3.1%	17.5%
Vermont	38,246	24	-3.9%	16.6%
Kansas	38,076	25	-4.3%	16.1%
South Dakota	37,784	26	-5.0%	15.2%
Wisconsin	37,369	27	-6.1%	13.9%
Texas	37,205	28	-6.5%	13.4%
Iowa	36,747	29	-7.6%	12.0%
Oregon	35,997	30	-9.5%	9.7%
Maine	35,704	31	-10.2%	8.8%
Missouri	35,643	32	-10.4%	8.6%
Ohio	35,603	33	-10.5%	8.5%
Louisiana	35,603	34	-10.5%	8.5%
Oklahoma	35,109	35	-11.7%	7.0%
North Carolina	34,901	36	-12.3%	6.4%
Michigan	34,756	37	-12.6%	5.9%
Georgia	34,601	38	-13.0%	5.5%
Tennessee	34,571	39	-13.1%	5.4%
Montana	34,258	40	-13.9%	4.4%
Arizona	34,210	41	-14.0%	4.3%
Indiana	34,118	42	-14.2%	4.0%
Alabama	33,296	43	-16.3%	1.5%
New Mexico	32,816	44	-17.5%	0.0%
Idaho	32,807	45	-17.5%	0.0%
South Carolina	32,093	46	-19.3%	-2.2%
Arkansas	32,074	47	-19.4%	-2.2%
Utah	31,755	48	-20.2%	-3.2%
Kentucky	31,482	49	-20.9%	-4.0%
West Virginia	30,827	50	-22.5%	-6.0%
Mississippi	30,132	51	-24.3%	-8.2%