

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

	<u>RANK</u>		<u>RANK</u>	
Property tax.....	41	39.3% below national average	10	32.1% below western median
Sales tax.....	38	22.5% below national average	10	29.6% below western median
Individual income.....	33	19.3% below national average	6	equal to the western median
Corporate income...	29	<u>31.0% below national average</u>	5	<u>22.1% above western median</u>
Overall ranking.....	49	30.7% below national average	11	18.4% below western median

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

Property tax.....	38	24.2% below national average	10	15.2% below western median
Sales tax.....	27	3.2% below national average	9	12.4% below western median
Individual income.....	26	0.9% above national average	5	10.0% above western median
Corporate income.....	24	<u>13.8% below national average</u>	4	<u>23.8% above western median</u>
Overall ranking.....	41	13.5% below national average	11	7.2% below western median

Idaho overall relative tax burdens climbed slightly between FY 2010 and FY 2011. There were no rate changes in state taxes during this period, so this apparent increase is a reflection of improving economic activity. On an overall basis, Idaho taxes remain considerably below the U.S. average on both income-based and per capita based analyses:

	<u>Per \$1,000 of Income</u>	<u>Per capita</u>
Idaho total tax burden	\$ 89.20	\$2,975
National average total tax burden	\$103.10	\$4,296
Western median total tax burden	\$ 96.14	\$3,648

Because per capita income in Idaho is 19.9 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.

Because economic recovery increased tax collections in non-property tax sectors more than in property taxes, the share of Idaho state and local property taxes decreased between FY 2010 and FY 2011. Idaho's major taxes continue to show balance. In 2011, property taxes raised 29.0% of overall tax revenue, while income taxes accounted for 28.4% (individual for 24.8% and corporate income tax for 3.6%), and sales tax accounted for 25.2% of state and local tax revenue.

**COMPARATIVE TAX POTENTIAL:**  
**Tax Burden in Idaho and the United States**  
**Fiscal Year 2011**

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Acknowledgement:

Tax and population information is available from the U.S. Census Bureau, at [www.census.gov/govs/estimate/](http://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 2011  
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### Appendix

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

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

## TAX BURDEN IN IDAHO AND THE UNITED STATES - FISCAL YEAR 2011

### IDAHO TAX REVENUE SYSTEM - SUMMARY:

In terms of the amount of revenue collected in comparison to income and population, Idaho tax collections tend to indicate low overall taxes, with excellent balance between major tax components. When observed on a regional basis, Idaho is in the somewhat unusual position of relying on three major taxes (income, sales, and property), as opposed to the systems hinged on only two taxes that are found in each of our border states except Utah. On the basis of taxes paid per person, the breadth of the Idaho system, produces the effect of being moderate to low in most specific major tax types, while ranking our overall per capita tax burden 49<sup>th</sup> highest nationally and 11<sup>th</sup> highest (lowest) in the 11 western states. Idaho has very low income (with a rank of 50<sup>th</sup> nationally and 11<sup>th</sup> out of the 11 western states), and this raises our tax burden relative to income to 41<sup>st</sup> nationally, but still 11<sup>th</sup> in the western states. This year's tax burden rankings are slightly higher than the FY 2010 rankings, which were the lowest ever reported, since this analysis series began in FY 1977. The current rankings are closer to those indicated in the years leading up to the recent major recession.

The Idaho tax system has tended over the long run to rely relatively less on property tax, and relatively more on motor vehicle taxes and income taxes in comparison to both regional and national practices. This year's pattern reflects a return to that environment, with property taxes increasing more slowly than income and sales tax collections, both of which are predicated on more elastic taxes that can rise (or fall) more rapidly than property taxes. During the FY 2010 - FY 2011 period, no major legislative changes affected property taxes in Idaho.

Similar overall patterns emerge using either income-based or population-based comparisons; however, our tax burden appears lower when computed on a per capita basis. This reflects our relatively very low per capita income, which trails the national average by 19.9%.

A comparison of FY 2010 and FY 2011 Idaho tax burden shows the following for our major taxes:

- Idaho's individual income tax burden continued to decrease, going from 14.1% over the U.S. average in FY 2008 to 2% over the U.S. average in FY 2010 and just 0.9% over the U.S. average in FY 2011, relative to total personal income. This remains the lowest relative burden for this tax since FY 1987. For this tax, Idaho's income based ranking dropped from 19<sup>th</sup> highest in 2008 to 26<sup>th</sup> highest in 2011, the same as in 2009. Our population based ranking followed the same pattern of significant decreases from 23<sup>rd</sup> in FY 2007 to 32<sup>nd</sup> in FY 2009 and FY 2010, and then a slight drop to 33<sup>rd</sup> in FY 2011.

- Corporate income tax burden is highly volatile due mostly to variations in corporate taxable income. On an income basis, the relative burden in Idaho fell from 24.5% below the U.S. average in FY 2009 to 43% below the U.S. average in FY 2010, before recovering to 13.8% below the U.S. average in FY 2011. This rebound resulted largely from a 73.1% increase in corporate income tax collections in Idaho in comparison to only a 13.3% increase nationwide. The year before, Idaho corporate income tax collections had dropped by 30.9%.
- Property tax burdens in Idaho continued to increase slightly in FY 2011. Nevertheless, relative to income, these taxes were 24.2% below the U.S. average in FY 2011 and this remains historically low. The 4.6% rate of increase in property tax collections in Idaho exceeded the national 0.4% rate of increase.
- Idaho's relative sales tax burden continued to decrease slightly in FY 2011 and is now 3.2% below the U.S. average. This reflects a slightly smaller increase in sales tax collections in Idaho than in the nation as a whole.
- Idaho's relative motor vehicle tax burden (fuel taxes and licenses and registration fees) decreased slightly from 46.3% over the U.S. average in FY 2010 to 45.2% over the U.S. average in FY 2011, remaining well above the national average in this category. Comparisons between states are difficult for these taxes, because some states require motor vehicles to pay personal property tax, in which case the amounts would be included in the property tax category. Idaho's motor vehicle registration fees are in lieu of property tax and tend to inflate the apparent relative level of Idaho motor vehicle taxes.

Overall state and local taxes in Idaho reversed the decreases noted in recent years and increased 8.5% from FY 2010 to FY 2011. This exceeded the national rate of increase of 5.4%. Despite the increase, except for FY 2010 and FY 1981, Idaho's taxes were the lowest as a percent of total personal income since this analysis was undertaken in FY 1977.

Idaho's major taxes traditionally have been balanced. In FY 2011, property taxes raised 29.0% of overall tax revenue, while income taxes accounted for 28.4% (individual for 24.8% and corporate income tax for 3.6%), and sales tax accounted for 25.2% of our tax revenue. The proportional share of property tax diminished between FY 2010 and FY 2011 because of the large upswing in the more elastic taxes, such as the corporate income tax.

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

Table 1 summarizes changes in tax collections in Idaho and nationally over the most recent two-year period. The large increase in corporate income taxes appears more related to a one year significant dip in corporate income tax collections than to an anomalously large increase in FY 2011.

**Table 1: Change in Total Tax Collections FY 2010 - FY 2011**

<b>Tax Type</b>	<b>Idaho - FY 2010/2011 Percent Change</b>	<b>U.S. - FY 2010/2011 Percent Change</b>
Property	4.6%	0.4%
Sales	5.4%	5.8%
Individual Income	9.4%	9.4%
Corporate Income	73.1%	13.3%
Motor Vehicle	7.1%	6.7%
Overall	8.5%	5.4%

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 2010 were \$1,338.4 million, up 5.4% since FY 2010. This was the largest single year increase since FY 2007. Total personal income increased 5.6% to \$12,981,741 million. The national average tax rate decreased from 10.33% in FY 2010 to 10.31% of income in FY 2011.

In 2011, total U.S. population increased by 0.7% to 311,588,000. The average overall per capita tax increased 4.7% to \$4,295.54.

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 2011 the greatest overall tax overutilization was found in California (\$12.4 billion) and New York (\$43.3 billion), while the greatest amounts of underutilization were \$14.0 billion in Texas and \$12.5 billion in Florida. Patterns for California, New York, Texas, and Florida have become ingrained over time.

The most significant overall tax burden changes in FY 2011 were in Illinois and Indiana with tax burden rank in Illinois increasing from 30<sup>th</sup> in 2010 to 17<sup>th</sup> in 2011, while the rank in Indiana decreased from 16<sup>th</sup> in 2010 to 26<sup>th</sup> in 2011. Per capita rank changes were not as pronounced.

Property tax rank changes were most pronounced in Indiana (-11) and Nevada (-10).

There were no significant sales tax rank changes.

The most significant individual income tax rank change was a decrease from 10<sup>th</sup> in 2010 to 30<sup>th</sup> in 2011 in Hawaii. This followed a 13 rank increase in that state from 2009 to 2010. There was a significant increase in Delaware (+12).

Once again, corporate income taxes were the most volatile, with many double digit rank changes. Ranks were down significantly in Kansas (-13), Louisiana (-13) and North Carolina (-14). Of these, North Carolina's rank had increased by 16 from 2009 to 2010. Illinois (+22), Idaho (+13), and New Mexico (+13) had the largest rank increases.

Large rank changes in motor vehicle and motor fuel taxes occurred in several states. Utah dropped 25 ranks from 5<sup>th</sup> in 2010 to 30<sup>th</sup> in 2011. Wyoming and California increased 22 and 16 ranks respectively.

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.

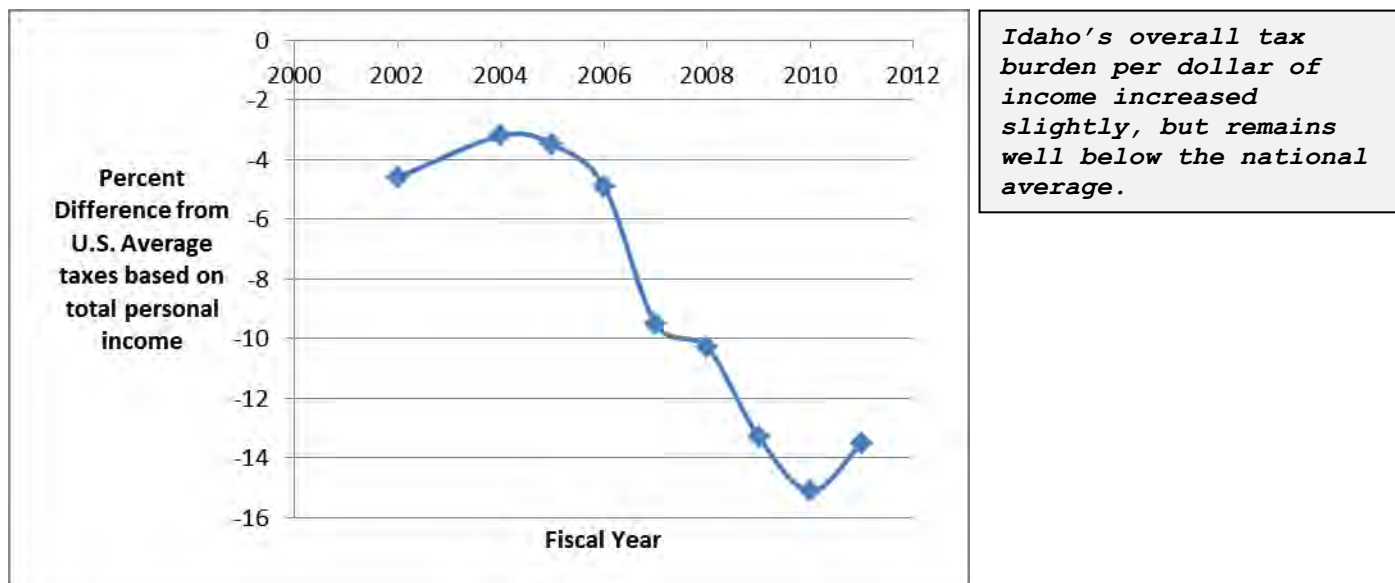
DISTORTING FACTORS:

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. Since that time, as shown in the following chart, total relative tax burdens in Idaho have dipped well below the U.S. average when compared to income. The all-time low (since fiscal year 1977) was reached in FY 2010, followed by slight recovery in FY 2011.



With the slight recovery in FY 2011 our income based relative ranking increased from 46<sup>th</sup> in FY 2010 to 41<sup>st</sup> in FY 2011. Idaho's per capita ranking increased from 51<sup>st</sup> to 49<sup>th</sup> and we remain significantly below the U.S. average using this measure.

In FY 2011, Idaho underutilized all taxes by \$734.5 million using income as a basis for comparison. This was the 2<sup>nd</sup> greatest comparative underutilization since this report series began in fiscal year 1977, only exceeded by FY 2010.

The overall tax burden in Idaho in FY 2011 increased 1.7%, to \$89.20 per \$1,000 of income. Overall taxes increased 8.5% during this period and total personal income increased 6.7% over the same period. Our per capita taxes increased 7.7%, to \$2,974.86 for each person. National average taxes in FY 2011 were \$103.10 per \$1,000 of income (0.1% lower than in FY 2010) or \$4,295.54 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 2011 Idaho taxes in comparison to U.S. averages**

Type of Tax	Based on Income		Based on Population	
	Tax Effort %	Rank*	Tax Effort %	Rank*
Property	75.8	38	60.7	41
Sales	96.8	27	77.5	38
Individual Income	100.9	26	80.7	33
Corporate Income	86.2	24	69.0	29
Motor Vehicle	145.2	6	116.3	15
Overall	86.5	41	69.3	49

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

Between FY 2010 and FY 2011, per capita income in Idaho increased 3.9%, while the national average per capita income increased 5.7%. Idaho per capita income remains low, increasing to 19.9% 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.

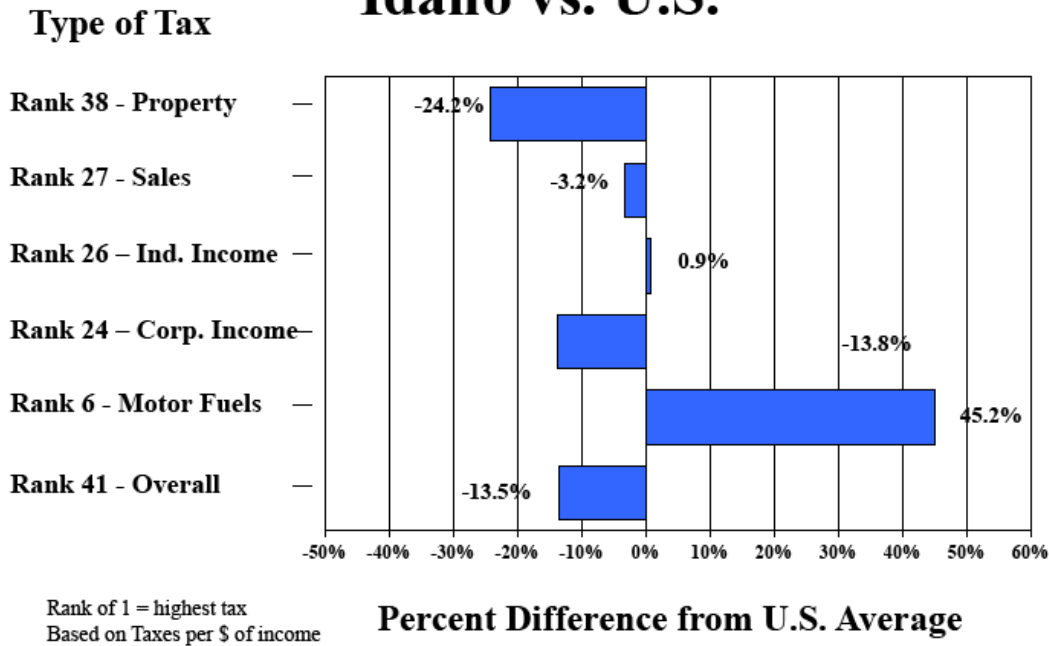
Table 3 compares Idaho's tax and income ranks for the most recent five analysis periods and shows how many states utilize each tax (the District of Columbia is considered a "state" for the purposes of this chart and all rankings in this report).

**Table 3: Relative income and tax ranks for Idaho since FY 2007**

Type of Tax	Number of States	Income Basis for Rank					Population Basis for Rank				
		FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Property	51	41	41	39	38	38	42	42	41	41	41
Sales	47	21	19	24	27	27	29	29	34	37	38
Individual Income	44	18	19	26	25	26	23	26	32	32	33
Corporate Income	47	32	27	26	37	24	35	33	33	40	29
Motor Vehicle	51	6	8	8	6	6	13	13	19	18	15
Overall	51	42	39	43	46	41	46	46	48	51	49
Per Capita Income	51	44	45	45	50	50	XX	XX	XX	XX	XX

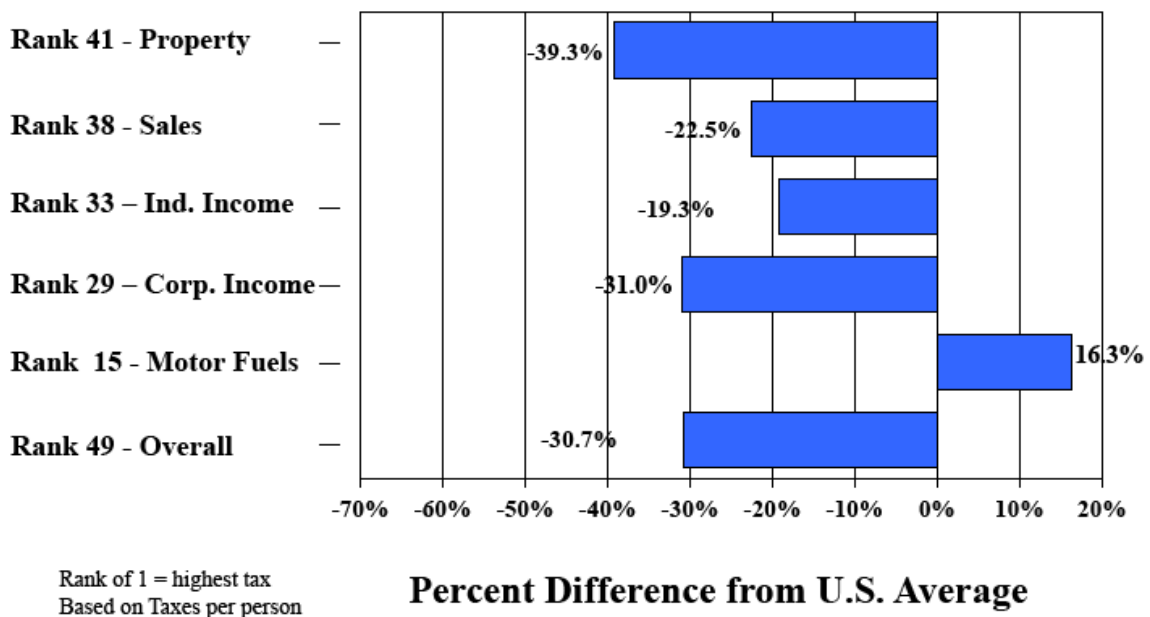
Graphically, Idaho's income based tax burden can be viewed as follows:

## FY 2011 Taxes Idaho vs. U.S.



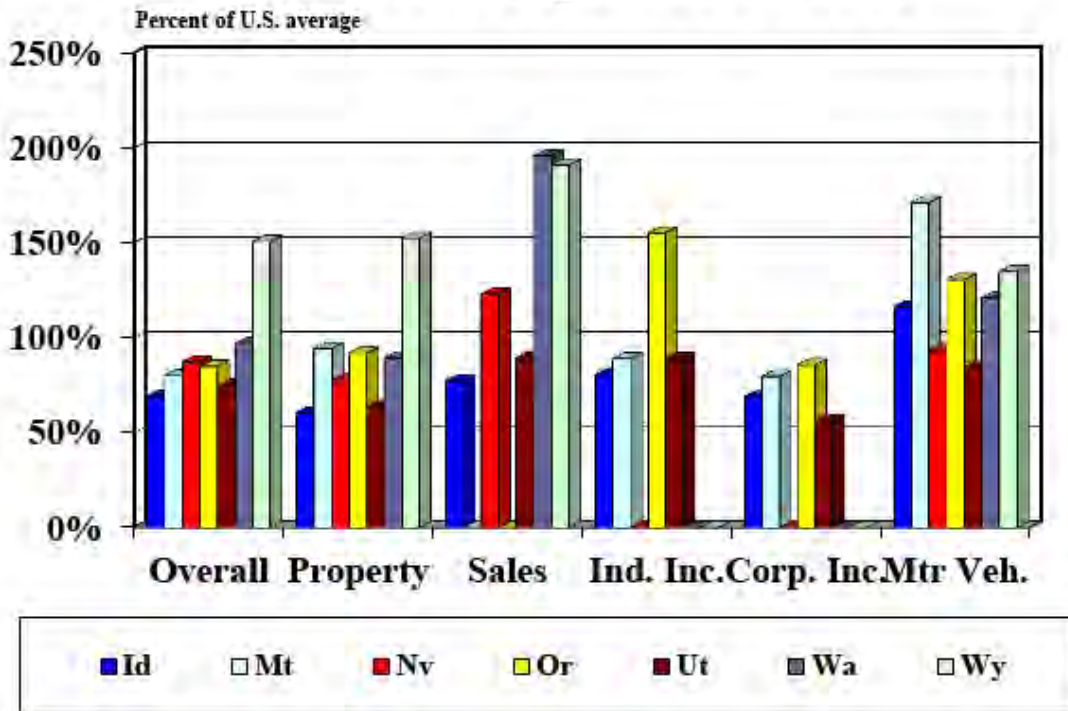
On a per capita (population) basis, our tax burden can be viewed using the following chart:

## FY 2011 Taxes Idaho vs. U.S.



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

## Fiscal Year 2011 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 2011 (1= highest effective rate)						
Type of Tax	Idaho's Rank Among 11 Western States (National Rank)	Western States Having Lower Taxes National Rank:		Western States with Higher Taxes National Rank:		Western States Not Using Tax
Property Tax	10 (38)	New Mexico	47	Arizona	26	
				California	24	
				Colorado	17	
				Montana	18	
				Nevada	31	
				Oregon	20	
				Utah	36	
				Washington	32	
				Wyoming	7	
Sales Tax	9 (27)			Arizona	7	Montana
				California	22	Oregon
				Colorado	26	
				Nevada	10	
				New Mexico	4	
				Utah	19	
				Washington	1	
				Wyoming	3	
Individual Income Tax	5 (26)	Arizona	42	California	9	Nevada
		Colorado	32	Montana	25	Washington
		New Mexico	38	Oregon	2	Wyoming
				Utah	19	
Corporate Income Tax	4 (24)	Arizona	33	California	6	Nevada
		Colorado	41	Montana	22	Washington
		New Mexico	26	Oregon	21	Wyoming
		Utah	30			
Motor Vehicle Tax	2 ( 6)	Arizona	39	Montana	1	
		California	27			
		Colorado	35			
		New Mexico	28			
		Oregon	7			
		Nevada	31			
		Utah	30			
		Washington	21			
		Wyoming	17			
All State & Local Taxes	11 (46)	Colorado	32	Arizona	42	
		Oregon	35	California	15	
				Montana	36	
				Nevada	22	
				New Mexico	33	
				Utah	37	
				Wyoming	4	
				Washington	38	



Population-Based Comparisons - FY 2011						
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	32	
				California	20	
				Colorado	14	
				Montana	25	
				Nevada	31	
				Oregon	26	
				Utah	39	
				Washington	28	
				Wyoming	7	
Sales Tax	9 (38)			Arizona	10	Montana
				California	16	Oregon
				Colorado	19	
				Nevada	13	
				New Mexico	6	
				Utah	29	
				Washington	1	
				Wyoming	2	
Individual Income Tax	6 (33)	Arizona	42	California	9	Nevada
		New Mexico	39	Colorado	25	Washington
				Montana	29	Wyoming
				Oregon	6	
				Utah	28	
Corporate Income Tax	5 (29)	Arizona	34	California	7	Nevada
		Colorado	38	Montana	24	Washington
		Utah	33	New Mexico	27	Wyoming
				Oregon	21	
Motor Vehicle Tax	5 (15)	Arizona	48	Montana	2	
		California	17	Oregon	7	
		Colorado	26	Washington	13	
		Nevada	31	Wyoming	6	
		New Mexico	36			
		Utah	40			
All State & Local Taxes	11 (49)			Arizona	40	
				California	12	
				Colorado	20	
				Montana	37	
				Nevada	29	
				New Mexico	36	
				Oregon	31	
				Utah	44	
				Washington	22	
				Wyoming	5	

Effective Tax Rate as Percent of 2011 Total Personal Income							
Tax Category	Idaho	11 Western			Nationwide		
		High	Median	Low	High	Median	Low
Property Tax	2.59%	4.58%	3.06%	1.90%	5.50%	3.06%	1.56%
		WY	AZ	NM	NH	AZ	AL
Sales Tax	2.25%	4.27%	2.56%	0%	4.27%	2.32%	0%
		WA	UT	MT OR	WA	CO	DE MT NH OR
Individual Income Tax	2.21%	3.74%	2.01%	0%	4.53%	2.21%	0%
		OR	CO	NV WA WY	NY	ID	FL NV SD TX WA WY AK
Corporate Income Tax	0.32	0.57%	0.26%	0%	2.19%	0.32%	0%
		CA	UT	NV WA WY	AK	NM	NV TX WA WY
*Motor Vehicle Tax	0.72	0.97%	0.53%	0.43%	0.97%	0.54%	0.12%
		MT	CA	AZ	MT	PA	DC
Total State & Local Taxes	8.92%	13.67%	9.61%	8.92%	22.16%	9.99%	7.88%
		WY	OR	ID	AK	IN	SD

\*Includes motor fuels.

Idaho's Fiscal Year 2011 Total Per Capita Taxes (\$)							
Tax Category	Idaho	11 Western			Nationwide		
		High	Median	Low	High	Median	Low
Property Tax	\$ 864	\$2,169	\$1,271	\$ 657	\$2,888	\$1,307	\$ 539
		WY	WA	NM	NJ	OR	AL
Sales Tax	\$ 750	\$1,893	\$1,064	\$ 0	\$ 1,893	\$ 907	\$ 0
		WA	CA	MT OR	WA	CT	DE MT NH OR
Individual Income Tax	\$ 738	\$1,420	\$ 738	\$ 0	\$ 2,283	\$ 887	\$ 0
		OR	ID	NV WA WY	NY	VT	FL NV SD TX WA WY AK
Corporate Income Tax	\$ 107	\$ 255	\$ 88	\$ 0	\$ 996	\$ 113	\$ 0
		CA	UT	NV WA WY	AK	NC	NV TX WA WY
*Motor Vehicle Tax	\$ 240	\$ 354	\$ 235	\$ 155	\$ 385	\$ 214	\$ 88
		MT	CA	AZ	ND	CO	DC
Total State & Local Taxes	\$2,975	\$ 6,474	\$ 3,648	\$ 2,975	\$10,074	\$ 3,967	\$ 2,889
		WY	OR	ID	AK	VA	AL

\*Includes motor fuels.

# **APPENDIX**

**CHART I: FY 2011 PROPERTY TAX BURDEN - BASED ON TOTAL PERSONAL INCOME**

9/18/13

State	Personal Income FY 2011 \$ Million	State & Local FY-11 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	12,981,741	443,259.2			3.41%		
Alabama	166,414	2,588.4	5,682.2	3,093.8	1.56%	45.6%	51
Alaska	32,905	1,492.5	1,123.5	(369.0)	4.54%	132.8%	8
Arizona	232,560	7,104.4	7,940.7	836.3	3.05%	89.5%	26
Arkansas	99,934	1,812.9	3,412.2	1,599.3	1.81%	53.1%	48
California	1,676,565	53,506.5	57,246.0	3,739.5	3.19%	93.5%	24
Colorado	225,592	8,320.1	7,702.8	(617.3)	3.69%	108.0%	17
Connecticut	203,704	9,229.8	6,955.4	(2,274.4)	4.53%	132.7%	9
Delaware	37,769	666.2	1,289.6	623.4	1.76%	51.7%	49
Dist. of Col.	45,178	1,757.2	1,542.6	(214.6)	3.89%	113.9%	13
Florida	753,983	25,934.9	25,744.6	(190.3)	3.44%	100.7%	21
Georgia	354,372	10,349.1	12,100.0	1,750.8	2.92%	85.5%	30
Hawaii	59,190	1,324.8	2,021.0	696.3	2.24%	65.5%	43
<b>Idaho</b>	<b>52,821</b>	<b>1,368.0</b>	<b>1,803.6</b>	<b>435.6</b>	<b>2.59%</b>	<b>75.8%</b>	<b>38</b>
Illinois	568,049	24,172.0	19,395.9	(4,776.1)	4.26%	124.6%	11
Indiana	231,674	6,313.4	7,910.5	1,597.1	2.73%	79.8%	35
Iowa	123,933	4,369.5	4,231.7	(137.8)	3.53%	103.3%	19
Kansas	116,231	3,915.8	3,968.7	52.9	3.37%	98.7%	23
Kentucky	147,104	3,003.5	5,022.8	2,019.4	2.04%	59.8%	45
Louisiana	176,489	3,536.9	6,026.2	2,489.2	2.00%	58.7%	46
Maine	50,435	2,400.9	1,722.1	(678.8)	4.76%	139.4%	5
Maryland	297,465	8,425.4	10,156.9	1,731.5	2.83%	83.0%	34
Massachusetts	353,228	13,286.9	12,060.9	(1,226.0)	3.76%	110.2%	14
Michigan	360,806	13,568.8	12,319.7	(1,249.2)	3.76%	110.1%	15
Minnesota	238,768	8,179.9	8,152.7	(27.3)	3.43%	100.3%	22
Mississippi	95,835	2,546.1	3,272.3	726.2	2.66%	77.8%	37
Missouri	229,898	5,877.8	7,849.8	1,972.0	2.56%	74.9%	39
Montana	36,508	1,339.5	1,246.5	(92.9)	3.67%	107.5%	18
Nebraska	76,624	2,874.4	2,616.3	(258.1)	3.75%	109.9%	16
Nevada	103,957	3,010.8	3,549.6	538.8	2.90%	84.8%	31
New Hampshire	60,357	3,317.0	2,060.9	(1,256.2)	5.50%	161.0%	1
New Jersey	469,115	25,513.9	16,017.9	(9,496.0)	5.44%	159.3%	2
New Mexico	71,993	1,365.8	2,458.2	1,092.4	1.90%	55.6%	47
New York	983,868	45,420.3	33,594.0	(11,826.3)	4.62%	135.2%	6
North Carolina	349,212	8,640.2	11,923.8	3,283.6	2.47%	72.5%	40
North Dakota	31,288	730.1	1,068.3	338.2	2.33%	68.3%	41
Ohio	436,298	13,159.0	14,897.3	1,738.3	3.02%	88.3%	28
Oklahoma	141,335	2,223.8	4,825.9	2,602.0	1.57%	46.1%	50
Oregon	146,778	5,054.5	5,011.7	(42.7)	3.44%	100.9%	20
Pennsylvania	541,297	16,610.3	18,482.5	1,872.2	3.07%	89.9%	25
Rhode Island	46,249	2,273.3	1,579.1	(694.2)	4.92%	144.0%	4
South Carolina	157,565	4,804.2	5,380.0	575.8	3.05%	89.3%	27
South Dakota	34,274	981.0	1,170.3	189.3	2.86%	83.8%	33
Tennessee	233,933	5,101.1	7,987.6	2,886.5	2.18%	63.9%	44
Texas	1,016,529	39,596.4	34,709.2	(4,887.2)	3.90%	114.1%	12
Utah	95,194	2,550.9	3,250.4	699.5	2.68%	78.5%	36
Vermont	26,205	1,375.8	894.8	(481.1)	5.25%	153.8%	3
Virginia	371,797	11,103.9	12,694.9	1,591.0	2.99%	87.5%	29
Washington	302,529	8,674.6	10,329.8	1,655.2	2.87%	84.0%	32
West Virginia	62,179	1,428.9	2,123.1	694.2	2.30%	67.3%	42
Wisconsin	228,888	9,827.1	7,815.3	(2,011.8)	4.29%	125.7%	10
Wyoming	26,875	1,230.5	917.6	(312.9)	4.58%	134.1%	7

**CHART II: FY 2011 SALES TAX BURDEN - BASED ON TOTAL PERSONAL INCOME**

09/18/13

State	Personal Income FY 2011 \$ Million	State & Local FY-11 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	12,981,741	301,370.1			2.32%		
Alabama	166,414	3,973.9	3,863.3	(110.6)	2.39%	102.9%	23
Alaska	32,905	334.2	763.9	429.7	1.02%	43.7%	47
Arizona	232,560	8,219.1	5,398.9	(2,820.3)	3.53%	152.2%	7
Arkansas	99,934	3,650.4	2,319.9	(1,330.5)	3.65%	157.3%	6
California	1,676,565	40,101.7	38,921.3	(1,180.3)	2.39%	103.0%	22
Colorado	225,592	5,223.9	5,237.1	13.2	2.32%	99.7%	26
Connecticut	203,704	3,252.1	4,729.0	1,476.8	1.60%	68.8%	42
Delaware	37,769	0.0	876.8	876.8	0.00%	0.0%	48
Dist. of Col.	45,178	881.2	1,048.8	167.6	1.95%	84.0%	35
Florida	753,983	21,123.8	17,503.6	(3,620.2)	2.80%	120.7%	14
Georgia	354,372	8,543.3	8,226.7	(316.6)	2.41%	103.8%	21
Hawaii	59,190	2,495.8	1,374.1	(1,121.7)	4.22%	181.6%	2
<b>Idaho</b>	<b>52,821</b>	<b>1,187.1</b>	<b>1,226.2</b>	<b>39.2</b>	<b>2.25%</b>	<b>96.8%</b>	<b>27</b>
Illinois	568,049	9,089.9	13,187.2	4,097.3	1.60%	68.9%	41
Indiana	231,674	6,269.7	5,378.3	(891.4)	2.71%	116.6%	16
Iowa	123,933	2,902.0	2,877.1	(24.9)	2.34%	100.9%	25
Kansas	116,231	3,285.0	2,698.3	(586.7)	2.83%	121.7%	13
Kentucky	147,104	2,896.3	3,415.0	518.7	1.97%	84.8%	34
Louisiana	176,489	6,555.2	4,097.2	(2,458.0)	3.71%	160.0%	5
Maine	50,435	1,010.2	1,170.9	160.6	2.00%	86.3%	31
Maryland	297,465	3,896.7	6,905.6	3,008.9	1.31%	56.4%	44
Massachusetts	353,228	4,920.5	8,200.2	3,279.6	1.39%	60.0%	43
Michigan	360,806	9,477.2	8,376.1	(1,101.1)	2.63%	113.1%	18
Minnesota	238,768	4,762.4	5,543.0	780.5	1.99%	85.9%	33
Mississippi	95,835	2,969.4	2,224.8	(744.6)	3.10%	133.5%	11
Missouri	229,898	4,953.6	5,337.1	383.5	2.15%	92.8%	30
Montana	36,508	0.0	847.5	847.5	0.00%	0.0%	49
Nebraska	76,624	1,690.7	1,778.8	88.2	2.21%	95.0%	28
Nevada	103,957	3,237.7	2,413.3	(824.3)	3.11%	134.2%	10
New Hampshire	60,357	0.0	1,401.2	1,401.2	0.00%	0.0%	50
New Jersey	469,115	8,144.4	10,890.5	2,746.1	1.74%	74.8%	40
New Mexico	71,993	2,797.6	1,671.3	(1,126.2)	3.89%	167.4%	4
New York	983,868	24,008.0	22,840.4	(1,167.6)	2.44%	105.1%	20
North Carolina	349,212	8,277.3	8,106.9	(170.4)	2.37%	102.1%	24
North Dakota	31,288	902.9	726.3	(176.5)	2.89%	124.3%	12
Ohio	436,298	9,501.1	10,128.6	627.5	2.18%	93.8%	29
Oklahoma	141,335	3,919.1	3,281.1	(638.0)	2.77%	119.4%	15
Oregon	146,778	0.0	3,407.4	3,407.4	0.00%	0.0%	51
Pennsylvania	541,297	9,586.7	12,566.2	2,979.5	1.77%	76.3%	39
Rhode Island	46,249	824.5	1,073.7	249.1	1.78%	76.8%	38
South Carolina	157,565	3,149.8	3,657.8	508.0	2.00%	86.1%	32
South Dakota	34,274	1,097.4	795.7	(301.7)	3.20%	137.9%	9
Tennessee	233,933	8,142.5	5,430.7	(2,711.7)	3.48%	149.9%	8
Texas	1,016,529	27,251.8	23,598.6	(3,653.2)	2.68%	115.5%	17
Utah	95,194	2,441.5	2,209.9	(231.6)	2.56%	110.5%	19
Vermont	26,205	335.0	608.3	273.3	1.28%	55.1%	45
Virginia	371,797	4,477.8	8,631.2	4,153.4	1.20%	51.9%	46
Washington	302,529	12,914.5	7,023.2	(5,891.3)	4.27%	183.9%	1
West Virginia	62,179	1,210.3	1,443.5	233.2	1.95%	83.8%	36
Wisconsin	228,888	4,437.6	5,313.6	876.0	1.94%	83.5%	37
Wyoming	26,875	1,047.6	623.9	(423.7)	3.90%	167.9%	3

**CHART III: FY 2011 INDIVIDUAL INCOME TAX BURDEN  
BASED ON TOTAL PERSONAL INCOME**

09/18/13 State	Personal Income FY 2011 \$ Million	State & Local FY-11 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	12,981,741	284,937.8			2.19%		
Alabama	166,414	2,905.0	3,652.6	747.6	1.75%	79.5%	36
Alaska	32,905	0.0	722.2	722.2	0.00%	0.0%	51
Arizona	232,560	2,863.7	5,104.5	2,240.8	1.23%	56.1%	42
Arkansas	99,934	2,270.4	2,193.5	(76.9)	2.27%	103.5%	22
California	1,676,565	50,508.4	36,799.1	(13,709.3)	3.01%	137.3%	9
Colorado	225,592	4,540.6	4,951.5	410.9	2.01%	91.7%	32
Connecticut	203,704	6,469.2	4,471.1	(1,998.1)	3.18%	144.7%	6
Delaware	37,769	1,229.5	829.0	(400.5)	3.26%	148.3%	5
Dist. of Col.	45,178	1,311.0	991.6	(319.4)	2.90%	132.2%	11
Florida	753,983	0.0	16,549.3	16,549.3	0.00%	0.0%	50
Georgia	354,372	7,658.8	7,778.1	119.4	2.16%	98.5%	28
Hawaii	59,190	1,247.3	1,299.2	51.9	2.11%	96.0%	30
<b>Idaho</b>	<b>52,821</b>	<b>1,169.2</b>	<b>1,159.4</b>	<b>(9.9)</b>	<b>2.21%</b>	<b>100.9%</b>	<b>26</b>
Illinois	568,049	11,225.0	12,468.2	1,243.2	1.98%	90.0%	33
Indiana	231,674	6,202.9	5,085.0	(1,117.9)	2.68%	122.0%	16
Iowa	123,933	2,943.5	2,720.2	(223.3)	2.38%	108.2%	20
Kansas	116,231	2,693.3	2,551.2	(142.1)	2.32%	105.6%	21
Kentucky	147,104	4,501.5	3,228.8	(1,272.7)	3.06%	139.4%	8
Louisiana	176,489	2,404.0	3,873.8	1,469.8	1.36%	62.1%	41
Maine	50,435	1,421.0	1,107.0	(314.0)	2.82%	128.4%	13
Maryland	297,465	10,601.4	6,529.1	(4,072.3)	3.56%	162.4%	3
Massachusetts	353,228	11,597.2	7,753.0	(3,844.1)	3.28%	149.6%	4
Michigan	360,806	6,799.3	7,919.4	1,120.1	1.88%	85.9%	34
Minnesota	238,768	7,482.4	5,240.7	(2,241.6)	3.13%	142.8%	7
Mississippi	95,835	1,397.6	2,103.5	705.9	1.46%	66.4%	39
Missouri	229,898	4,837.2	5,046.1	208.9	2.10%	95.9%	31
Montana	36,508	812.6	801.3	(11.3)	2.23%	101.4%	25
Nebraska	76,624	1,721.5	1,681.8	(39.7)	2.25%	102.4%	24
Nevada	103,957	0.0	2,281.8	2,281.8	0.00%	0.0%	49
New Hampshire	60,357	83.5	1,324.8	1,241.3	0.14%	6.3%	43
New Jersey	469,115	10,617.0	10,296.7	(320.4)	2.26%	103.1%	23
New Mexico	71,993	1,096.9	1,580.2	483.3	1.52%	69.4%	38
New York	983,868	44,525.0	21,595.0	(22,930.0)	4.53%	206.2%	1
North Carolina	349,212	9,869.5	7,664.9	(2,204.6)	2.83%	128.8%	12
North Dakota	31,288	433.1	686.7	253.6	1.38%	63.1%	40
Ohio	436,298	13,093.9	9,576.3	(3,517.6)	3.00%	136.7%	10
Oklahoma	141,335	2,385.4	3,102.2	716.8	1.69%	76.9%	37
Oregon	146,778	5,493.8	3,221.7	(2,272.1)	3.74%	170.5%	2
Pennsylvania	541,297	13,932.9	11,881.0	(2,051.9)	2.57%	117.3%	17
Rhode Island	46,249	1,016.2	1,015.1	(1.1)	2.20%	100.1%	27
South Carolina	157,565	2,907.7	3,458.4	550.7	1.85%	84.1%	35
South Dakota	34,274	0.0	752.3	752.3	0.00%	0.0%	48
Tennessee	233,933	189.5	5,134.6	4,945.1	0.08%	3.7%	44
Texas	1,016,529	0.0	22,311.9	22,311.9	0.00%	0.0%	47
Utah	95,194	2,298.2	2,089.4	(208.8)	2.41%	110.0%	19
Vermont	26,205	556.0	575.2	19.2	2.12%	96.7%	29
Virginia	371,797	9,530.6	8,160.6	(1,370.0)	2.56%	116.8%	18
Washington	302,529	0.0	6,640.3	6,640.3	0.00%	0.0%	46
West Virginia	62,179	1,665.9	1,364.8	(301.1)	2.68%	122.1%	15
Wisconsin	228,888	6,429.1	5,023.9	(1,405.2)	2.81%	128.0%	14
Wyoming	26,875	0.0	589.9	589.9	0.00%	0.0%	45

**CHART IV: FY 2011 CORPORATE INCOME TAX BURDEN  
BASED ON TOTAL PERSONAL INCOME**

09/18/13 State	Personal Income FY 2011 \$ Million	State & Local FY-11 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	12,981,741	48,546.9			0.37%		
Alabama	166,414	301.2	622.3	321.1	0.18%	48.4%	40
Alaska	32,905	720.7	123.1	(597.7)	2.19%	585.7%	1
Arizona	232,560	560.2	869.7	309.4	0.24%	64.4%	33
Arkansas	99,934	376.9	373.7	(3.2)	0.38%	100.8%	18
California	1,676,565	9,613.6	6,269.7	(3,343.9)	0.57%	153.3%	6
Colorado	225,592	383.5	843.6	460.1	0.17%	45.5%	41
Connecticut	203,704	672.8	761.8	89.0	0.33%	88.3%	23
Delaware	37,769	346.8	141.2	(205.5)	0.92%	245.5%	4
Dist. of Col.	45,178	382.1	168.9	(213.1)	0.85%	226.2%	5
Florida	753,983	1,869.9	2,819.6	949.7	0.25%	66.3%	32
Georgia	354,372	670.4	1,325.2	654.8	0.19%	50.6%	39
Hawaii	59,190	67.9	221.3	153.5	0.11%	30.7%	44
<b>Idaho</b>	<b>52,821</b>	<b>170.2</b>	<b>197.5</b>	<b>27.3</b>	<b>0.32%</b>	<b>86.2%</b>	<b>24</b>
Illinois	568,049	3,023.7	2,124.3	(899.4)	0.53%	142.3%	8
Indiana	231,674	717.2	866.4	149.2	0.31%	82.8%	28
Iowa	123,933	250.3	463.5	213.2	0.20%	54.0%	37
Kansas	116,231	246.5	434.7	188.1	0.21%	56.7%	35
Kentucky	147,104	625.8	550.1	(75.7)	0.43%	113.8%	13
Louisiana	176,489	196.7	660.0	463.3	0.11%	29.8%	45
Maine	50,435	209.0	188.6	(20.4)	0.41%	110.8%	16
Maryland	297,465	775.8	1,112.4	336.6	0.26%	69.7%	29
Massachusetts	353,228	1,931.6	1,320.9	(610.6)	0.55%	146.2%	7
Michigan	360,806	719.9	1,349.3	629.4	0.20%	53.4%	38
Minnesota	238,768	1,003.7	892.9	(110.8)	0.42%	112.4%	15
Mississippi	95,835	348.0	358.4	10.4	0.36%	97.1%	20
Missouri	229,898	387.4	859.7	472.3	0.17%	45.1%	42
Montana	36,508	124.0	136.5	12.5	0.34%	90.8%	22
Nebraska	76,624	154.9	286.5	131.6	0.20%	54.1%	36
Nevada	103,957	0.0	388.8	388.8	0.00%	0.0%	51
New Hampshire	60,357	583.1	225.7	(357.4)	0.97%	258.3%	3
New Jersey	469,115	2,216.4	1,754.3	(462.1)	0.47%	126.3%	11
New Mexico	71,993	229.8	269.2	39.4	0.32%	85.4%	26
New York	983,868	10,167.3	3,679.3	(6,488.0)	1.03%	276.3%	2
North Carolina	349,212	1,092.1	1,305.9	213.8	0.31%	83.6%	27
North Dakota	31,288	160.6	117.0	(43.6)	0.51%	137.3%	9
Ohio	436,298	340.3	1,631.6	1,291.3	0.08%	20.9%	46
Oklahoma	141,335	354.0	528.5	174.6	0.25%	67.0%	31
Oregon	146,778	517.2	548.9	31.7	0.35%	94.2%	21
Pennsylvania	541,297	2,278.5	2,024.2	(254.3)	0.42%	112.6%	14
Rhode Island	46,249	148.0	173.0	25.0	0.32%	85.6%	25
South Carolina	157,565	216.1	589.2	373.2	0.14%	36.7%	43
South Dakota	34,274	15.2	128.2	113.0	0.04%	11.9%	47
Tennessee	233,933	1,068.6	874.8	(193.8)	0.46%	122.1%	12
Texas	1,016,529	0.0	3,801.4	3,801.4	0.00%	0.0%	50
Utah	95,194	247.7	356.0	108.3	0.26%	69.6%	30
Vermont	26,205	105.1	98.0	(7.1)	0.40%	107.2%	17
Virginia	371,797	798.4	1,390.4	592.0	0.21%	57.4%	34
Washington	302,529	0.0	1,131.3	1,131.3	0.00%	0.0%	49
West Virginia	62,179	307.3	232.5	(74.8)	0.49%	132.1%	10
Wisconsin	228,888	850.6	856.0	5.3	0.37%	99.4%	19
Wyoming	26,875	0.0	100.5	100.5	0.00%	0.0%	48



**CHART V: FY 2011 COMBINED CORPORATE & INDIVIDUAL INCOME TAX BURDEN  
BASED ON TOTAL PERSONAL INCOME**

09/18/13 State	Personal Income FY 2011 \$ Million	State & Local FY-11 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	12,981,741	333,484.7			2.57%		
Alabama	166,414	3,206.2	4,275.0	1,068.8	1.93%	75.0%	38
Alaska	32,905	720.7	845.3	124.6	2.19%	85.3%	33
Arizona	232,560	3,423.9	5,974.2	2,550.3	1.47%	57.3%	43
Arkansas	99,934	2,647.3	2,567.2	(80.1)	2.65%	103.1%	21
California	1,676,565	60,122.0	43,068.9	(17,053.2)	3.59%	139.6%	7
Colorado	225,592	4,924.1	5,795.2	871.1	2.18%	85.0%	34
Connecticut	203,704	7,142.1	5,232.9	(1,909.2)	3.51%	136.5%	9
Delaware	37,769	1,576.2	970.2	(606.0)	4.17%	162.5%	2
Dist. of Col.	45,178	1,693.1	1,160.6	(532.5)	3.75%	145.9%	6
Florida	753,983	1,869.9	19,368.9	17,499.0	0.25%	9.7%	46
Georgia	354,372	8,329.2	9,103.4	774.2	2.35%	91.5%	30
Hawaii	59,190	1,315.2	1,520.5	205.4	2.22%	86.5%	32
<b>Idaho</b>	<b>52,821</b>	<b>1,339.5</b>	<b>1,356.9</b>	<b>17.4</b>	<b>2.54%</b>	<b>98.7%</b>	<b>24</b>
Illinois	568,049	14,248.7	14,592.5	343.7	2.51%	97.6%	28
Indiana	231,674	6,920.1	5,951.4	(968.7)	2.99%	116.3%	17
Iowa	123,933	3,193.8	3,183.7	(10.1)	2.58%	100.3%	22
Kansas	116,231	2,939.8	2,985.8	46.0	2.53%	98.5%	25
Kentucky	147,104	5,127.3	3,778.9	(1,348.4)	3.49%	135.7%	10
Louisiana	176,489	2,600.7	4,533.8	1,933.1	1.47%	57.4%	42
Maine	50,435	1,630.0	1,295.6	(334.4)	3.23%	125.8%	11
Maryland	297,465	11,377.2	7,641.5	(3,735.7)	3.82%	148.9%	5
Massachusetts	353,228	13,528.7	9,074.0	(4,454.7)	3.83%	149.1%	4
Michigan	360,806	7,519.2	9,268.7	1,749.5	2.08%	81.1%	35
Minnesota	238,768	8,486.1	6,133.7	(2,352.4)	3.55%	138.4%	8
Mississippi	95,835	1,745.5	2,461.9	716.3	1.82%	70.9%	41
Missouri	229,898	5,224.6	5,905.8	681.2	2.27%	88.5%	31
Montana	36,508	936.6	937.8	1.2	2.57%	99.9%	23
Nebraska	76,624	1,876.5	1,968.4	91.9	2.45%	95.3%	29
Nevada	103,957	0.0	2,670.5	2,670.5	0.00%	0.0%	51
New Hampshire	60,357	666.5	1,550.5	883.9	1.10%	43.0%	44
New Jersey	469,115	12,833.5	12,051.0	(782.5)	2.74%	106.5%	19
New Mexico	71,993	1,326.7	1,849.4	522.7	1.84%	71.7%	40
New York	983,868	54,692.3	25,274.3	(29,417.9)	5.56%	216.4%	1
North Carolina	349,212	10,961.6	8,970.8	(1,990.8)	3.14%	122.2%	14
North Dakota	31,288	593.8	803.7	210.0	1.90%	73.9%	39
Ohio	436,298	13,434.2	11,207.9	(2,226.3)	3.08%	119.9%	15
Oklahoma	141,335	2,739.4	3,630.7	891.3	1.94%	75.5%	37
Oregon	146,778	6,011.0	3,770.5	(2,240.4)	4.10%	159.4%	3
Pennsylvania	541,297	16,211.4	13,905.2	(2,306.1)	2.99%	116.6%	16
Rhode Island	46,249	1,164.2	1,188.1	23.9	2.52%	98.0%	27
South Carolina	157,565	3,123.8	4,047.6	923.8	1.98%	77.2%	36
South Dakota	34,274	15.2	880.4	865.2	0.04%	1.7%	47
Tennessee	233,933	1,258.1	6,009.4	4,751.4	0.54%	20.9%	45
Texas	1,016,529	0.0	26,113.4	26,113.4	0.00%	0.0%	50
Utah	95,194	2,545.9	2,445.4	(100.5)	2.67%	104.1%	20
Vermont	26,205	661.1	673.2	12.1	2.52%	98.2%	26
Virginia	371,797	10,329.0	9,551.0	(778.0)	2.78%	108.1%	18
Washington	302,529	0.0	7,771.6	7,771.6	0.00%	0.0%	49
West Virginia	62,179	1,973.2	1,597.3	(375.9)	3.17%	123.5%	13
Wisconsin	228,888	7,279.8	5,879.8	(1,399.9)	3.18%	123.8%	12
Wyoming	26,875	0.0	690.4	690.4	0.00%	0.0%	48

**CHART VI: FY 2011, MOTOR FUELS & LICENSE TAX BURDEN  
BASED ON TOTAL PERSONAL INCOME**

09/18/13 State	Personal Income FY 2011 \$ Million	State & Local FY-11 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	12,981,741	64,432.5			0.50%		
Alabama	166,414	839.1	826.0	(13.1)	0.50%	101.6%	32
Alaska	32,905	112.6	163.3	50.7	0.34%	69.0%	46
Arizona	232,560	1,002.2	1,154.3	152.1	0.43%	86.8%	39
Arkansas	99,934	611.9	496.0	(115.9)	0.61%	123.4%	15
California	1,676,565	8,837.5	8,321.3	(516.2)	0.53%	106.2%	27
Colorado	225,592	1,094.0	1,119.7	25.6	0.48%	97.7%	35
Connecticut	203,704	673.1	1,011.0	338.0	0.33%	66.6%	47
Delaware	37,769	163.8	187.5	23.7	0.43%	87.4%	38
Dist. of Col.	45,178	54.7	224.2	169.5	0.12%	24.4%	51
Florida	753,983	4,405.4	3,742.3	(663.1)	0.58%	117.7%	18
Georgia	354,372	1,229.5	1,758.9	529.4	0.35%	69.9%	45
Hawaii	59,190	432.3	293.8	(138.5)	0.73%	147.2%	5
<b>Idaho</b>	<b>52,821</b>	<b>380.8</b>	<b>262.2</b>	<b>(118.6)</b>	<b>0.72%</b>	<b>145.2%</b>	<b>6</b>
Illinois	568,049	3,145.9	2,819.4	(326.4)	0.55%	111.6%	23
Indiana	231,674	1,160.2	1,149.9	(10.3)	0.50%	100.9%	33
Iowa	123,933	968.2	615.1	(353.1)	0.78%	157.4%	3
Kansas	116,231	641.1	576.9	(64.2)	0.55%	111.1%	24
Kentucky	147,104	979.1	730.1	(249.0)	0.67%	134.1%	9
Louisiana	176,489	716.3	876.0	159.7	0.41%	81.8%	41
Maine	50,435	337.2	250.3	(86.8)	0.67%	134.7%	8
Maryland	297,465	1,196.3	1,476.4	280.1	0.40%	81.0%	43
Massachusetts	353,228	1,038.9	1,753.2	714.3	0.29%	59.3%	49
Michigan	360,806	1,866.1	1,790.8	(75.3)	0.52%	104.2%	29
Minnesota	238,768	1,435.5	1,185.1	(250.4)	0.60%	121.1%	16
Mississippi	95,835	553.4	475.7	(77.7)	0.58%	116.3%	20
Missouri	229,898	990.3	1,141.1	150.7	0.43%	86.8%	40
Montana	36,508	353.4	181.2	(172.2)	0.97%	195.0%	1
Nebraska	76,624	489.3	380.3	(109.0)	0.64%	128.7%	13
Nevada	103,957	527.9	516.0	(11.9)	0.51%	102.3%	31
New Hampshire	60,357	289.0	299.6	10.6	0.48%	96.5%	36
New Jersey	469,115	1,111.7	2,328.4	1,216.7	0.24%	47.7%	50
New Mexico	71,993	377.2	357.3	(19.9)	0.52%	105.6%	28
New York	983,868	3,024.1	4,883.2	1,859.1	0.31%	61.9%	48
North Carolina	349,212	2,271.0	1,733.2	(537.7)	0.65%	131.0%	10
North Dakota	31,288	263.9	155.3	(108.6)	0.84%	169.9%	2
Ohio	436,298	2,544.5	2,165.5	(379.1)	0.58%	117.5%	19
Oklahoma	141,335	1,093.8	701.5	(392.3)	0.77%	155.9%	4
Oregon	146,778	1,045.2	728.5	(316.7)	0.71%	143.5%	7
Pennsylvania	541,297	2,898.5	2,686.6	(211.9)	0.54%	107.9%	26
Rhode Island	46,249	185.0	229.5	44.5	0.40%	80.6%	44
South Carolina	157,565	724.4	782.0	57.6	0.46%	92.6%	37
South Dakota	34,274	190.7	170.1	(20.6)	0.56%	112.1%	22
Tennessee	233,933	1,264.5	1,161.1	(103.4)	0.54%	108.9%	25
Texas	1,016,529	5,032.5	5,045.4	12.8	0.50%	99.7%	34
Utah	95,194	492.3	472.5	(19.8)	0.52%	104.2%	30
Vermont	26,205	168.5	130.1	(38.5)	0.64%	129.6%	12
Virginia	371,797	1,502.3	1,845.3	343.0	0.40%	81.4%	42
Washington	302,529	1,709.4	1,501.5	(207.8)	0.57%	113.8%	21
West Virginia	62,179	401.5	308.6	(92.9)	0.65%	130.1%	11
Wisconsin	228,888	1,448.2	1,136.0	(312.2)	0.63%	127.5%	14
Wyoming	26,875	158.4	133.4	(25.0)	0.59%	118.7%	17

**CHART VII: FY 2011 OVERALL TAX BURDEN  
BASED ON TOTAL PERSONAL INCOME**

09/18/13 State	Personal Income FY 2011 \$ Million	State & Local FY-11 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	12,981,741	1,338,436.7			10.31%		
Alabama	166,414	13,878.6	17,157.6	3,279.0	8.34%	80.9%	49
Alaska	32,905	7,292.2	3,392.6	(3,899.6)	22.16%	214.9%	1
Arizona	232,560	21,655.5	23,977.2	2,321.7	9.31%	90.3%	39
Arkansas	99,934	9,949.7	10,303.3	353.6	9.96%	96.6%	27
California	1,676,565	185,218.2	172,856.3	(12,361.9)	11.05%	107.2%	14
Colorado	225,592	21,791.9	23,258.8	1,466.9	9.66%	93.7%	32
Connecticut	203,704	22,762.7	21,002.1	(1,760.5)	11.17%	108.4%	12
Delaware	37,769	4,072.3	3,894.0	(178.2)	10.78%	104.6%	16
Dist. of Col.	45,178	5,368.8	4,657.9	(710.9)	11.88%	115.3%	7
Florida	753,983	65,259.3	77,736.7	12,477.4	8.66%	83.9%	45
Georgia	354,372	31,132.7	36,536.2	5,403.5	8.79%	85.2%	43
Hawaii	59,190	6,572.7	6,102.6	(470.2)	11.10%	107.7%	13
<b>Idaho</b>	<b>52,821</b>	<b>4,711.4</b>	<b>5,445.9</b>	<b>734.5</b>	<b>8.92%</b>	<b>86.5%</b>	<b>41</b>
Illinois	568,049	59,552.0	58,566.7	(985.2)	10.48%	101.7%	17
Indiana	231,674	23,152.5	23,886.0	733.5	9.99%	96.9%	26
Iowa	123,933	12,649.1	12,777.7	128.5	10.21%	99.0%	20
Kansas	116,231	11,756.9	11,983.5	226.7	10.12%	98.1%	23
Kentucky	147,104	14,556.4	15,166.6	610.2	9.90%	96.0%	28
Louisiana	176,489	16,612.4	18,196.3	1,583.9	9.41%	91.3%	36
Maine	50,435	6,054.0	5,199.9	(854.1)	12.00%	116.4%	5
Maryland	297,465	29,037.1	30,669.1	1,632.0	9.76%	94.7%	30
Massachusetts	353,228	35,841.1	36,418.3	577.2	10.15%	98.4%	22
Michigan	360,806	36,102.3	37,199.7	1,097.4	10.01%	97.1%	25
Minnesota	238,768	26,822.8	24,617.3	(2,205.4)	11.23%	109.0%	9
Mississippi	95,835	9,269.2	9,880.8	611.6	9.67%	93.8%	31
Missouri	229,898	19,641.9	23,702.8	4,060.9	8.54%	82.9%	47
Montana	36,508	3,434.6	3,764.0	329.4	9.41%	91.2%	37
Nebraska	76,624	7,800.5	7,900.0	99.5	10.18%	98.7%	21
Nevada	103,957	10,214.3	10,718.1	503.8	9.83%	95.3%	29
New Hampshire	60,357	5,311.3	6,222.8	911.6	8.80%	85.4%	42
New Jersey	469,115	53,149.9	48,366.5	(4,783.5)	11.33%	109.9%	8
New Mexico	71,993	7,249.6	7,422.6	173.0	10.07%	97.7%	24
New York	983,868	144,734.0	101,438.2	(43,295.8)	14.71%	142.7%	3
North Carolina	349,212	33,710.6	36,004.2	2,293.6	9.65%	93.6%	33
North Dakota	31,288	4,709.4	3,225.8	(1,483.5)	15.05%	146.0%	2
Ohio	436,298	45,123.8	44,982.9	(140.9)	10.34%	100.3%	18
Oklahoma	141,335	12,010.6	14,571.8	2,561.3	8.50%	82.4%	48
Oregon	146,778	14,110.7	15,133.1	1,022.4	9.61%	93.2%	34
Pennsylvania	541,297	55,770.9	55,808.5	37.6	10.30%	99.9%	19
Rhode Island	46,249	5,080.3	4,768.3	(312.1)	10.98%	106.5%	15
South Carolina	157,565	13,743.8	16,245.1	2,501.3	8.72%	84.6%	44
South Dakota	34,274	2,699.2	3,533.7	834.5	7.88%	76.4%	51
Tennessee	233,933	19,077.7	24,118.8	5,041.1	8.16%	79.1%	50
Texas	1,016,529	90,778.2	104,805.7	14,027.5	8.93%	86.6%	40
Utah	95,194	9,057.1	9,814.7	757.5	9.51%	92.3%	35
Vermont	26,205	3,140.1	2,701.8	(438.3)	11.98%	116.2%	6
Virginia	371,797	32,153.0	38,332.8	6,179.8	8.65%	83.9%	46
Washington	302,529	28,409.7	31,191.2	2,781.6	9.39%	91.1%	38
West Virginia	62,179	6,975.3	6,410.7	(564.6)	11.22%	108.8%	10
Wisconsin	228,888	25,605.4	23,598.7	(2,006.7)	11.19%	108.5%	11
Wyoming	26,875	3,673.3	2,770.8	(902.5)	13.67%	132.6%	4

**CHART VIII: FY 2011 PER CAPITA PROPERTY TAX BURDEN**

09/18/13 State	July 1, 2011 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	311.588	443,259.2			
Alabama	4.804	2,588.4	6,833.64	37.9%	51
Alaska	0.724	1,492.5	1,029.75	144.9%	9
Arizona	6.467	7,104.4	9,200.28	77.2%	32
Arkansas	2.939	1,812.9	4,180.37	43.4%	49
California	37.684	53,506.5	53,608.48	99.8%	20
Colorado	5.116	8,320.1	7,278.36	114.3%	14
Connecticut	3.587	9,229.8	5,102.40	180.9%	3
Delaware	0.908	666.2	1,291.90	51.6%	46
Dist. of Col.	0.619	1,757.2	880.61	199.5%	2
Florida	19.082	25,934.9	27,146.08	95.5%	24
Georgia	9.812	10,349.1	13,959.03	74.1%	34
Hawaii	1.378	1,324.8	1,960.50	67.6%	38
<b>Idaho</b>	<b>1.584</b>	<b>1,368.0</b>	<b>2,253.01</b>	<b>60.7%</b>	<b>41</b>
Illinois	12.860	24,172.0	18,294.05	132.1%	11
Indiana	6.516	6,313.4	9,270.05	68.1%	37
Iowa	3.064	4,369.5	4,358.93	100.2%	19
Kansas	2.870	3,915.8	4,083.36	95.9%	23
Kentucky	4.367	3,003.5	6,212.15	48.3%	47
Louisiana	4.575	3,536.9	6,507.98	54.3%	44
Maine	1.329	2,400.9	1,889.96	127.0%	12
Maryland	5.840	8,425.4	8,307.27	101.4%	18
Massachusetts	6.607	13,286.9	9,399.00	141.4%	10
Michigan	9.877	13,568.8	14,050.56	96.6%	21
Minnesota	5.347	8,179.9	7,606.97	107.5%	17
Mississippi	2.977	2,546.1	4,235.68	60.1%	42
Missouri	6.009	5,877.8	8,548.27	68.8%	36
Montana	0.998	1,339.5	1,419.26	94.4%	25
Nebraska	1.842	2,874.4	2,620.73	109.7%	15
Nevada	2.720	3,010.8	3,869.46	77.8%	31
New Hampshire	1.318	3,317.0	1,874.69	176.9%	4
New Jersey	8.835	25,513.9	12,568.19	203.0%	1
New Mexico	2.079	1,365.8	2,957.08	46.2%	48
New York	19.502	45,420.3	27,742.64	163.7%	5
North Carolina	9.651	8,640.2	13,729.48	62.9%	40
North Dakota	0.685	730.1	974.10	75.0%	33
Ohio	11.541	13,159.0	16,418.03	80.1%	30
Oklahoma	3.784	2,223.8	5,383.28	41.3%	50
Oregon	3.868	5,054.5	5,502.87	91.9%	26
Pennsylvania	12.744	16,610.3	18,129.31	91.6%	27
Rhode Island	1.051	2,273.3	1,494.63	152.1%	8
South Carolina	4.673	4,804.2	6,648.22	72.3%	35
South Dakota	0.824	981.0	1,171.63	83.7%	29
Tennessee	6.400	5,101.1	9,104.22	56.0%	43
Texas	25.632	39,596.4	36,463.30	108.6%	16
Utah	2.814	2,550.9	4,003.64	63.7%	39
Vermont	0.627	1,375.8	891.38	154.3%	6
Virginia	8.104	11,103.9	11,529.15	96.3%	22
Washington	6.823	8,674.6	9,706.66	89.4%	28
West Virginia	1.855	1,428.9	2,638.76	54.1%	45
Wisconsin	5.710	9,827.1	8,122.72	121.0%	13
Wyoming	0.567	1,230.5	807.11	152.5%	7

**CHART IX: FY 2011 PER CAPITA SALES TAX BURDEN**

09/18/13 State	July 1, 2011 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	311.588	301,370.1			
Alabama	4.804	3,973.9	4,646.16	85.5%	31
Alaska	0.724	334.2	700.12	47.7%	47
Arizona	6.467	8,219.1	6,255.24	131.4%	10
Arkansas	2.939	3,650.4	2,842.22	128.4%	11
California	37.684	40,101.7	36,448.18	110.0%	16
Colorado	5.116	5,223.9	4,948.53	105.6%	19
Connecticut	3.587	3,252.1	3,469.10	93.7%	26
Delaware	0.908	0.0	878.36	0.0%	51
Dist. of Col.	0.619	881.2	598.72	147.2%	5
Florida	19.082	21,123.8	18,456.51	114.5%	15
Georgia	9.812	8,543.3	9,490.69	90.0%	28
Hawaii	1.378	2,495.8	1,332.94	187.2%	3
<b>Idaho</b>	<b>1.584</b>	<b>1,187.1</b>	<b>1,531.81</b>	<b>77.5%</b>	<b>38</b>
Illinois	12.860	9,089.9	12,438.05	73.1%	40
Indiana	6.516	6,269.7	6,302.67	99.5%	21
Iowa	3.064	2,902.0	2,963.62	97.9%	23
Kansas	2.870	3,285.0	2,776.26	118.3%	14
Kentucky	4.367	2,896.3	4,223.62	68.6%	43
Louisiana	4.575	6,555.2	4,424.75	148.1%	4
Maine	1.329	1,010.2	1,284.98	78.6%	36
Maryland	5.840	3,896.7	5,648.08	69.0%	42
Massachusetts	6.607	4,920.5	6,390.34	77.0%	39
Michigan	9.877	9,477.2	9,552.92	99.2%	22
Minnesota	5.347	4,762.4	5,171.95	92.1%	27
Mississippi	2.977	2,969.4	2,879.82	103.1%	20
Missouri	6.009	4,953.6	5,811.93	85.2%	32
Montana	0.998	0.0	964.95	0.0%	50
Nebraska	1.842	1,690.7	1,781.82	94.9%	25
Nevada	2.720	3,237.7	2,630.83	123.1%	13
New Hampshire	1.318	0.0	1,274.59	0.0%	49
New Jersey	8.835	8,144.4	8,545.06	95.3%	24
New Mexico	2.079	2,797.6	2,010.51	139.1%	6
New York	19.502	24,008.0	18,862.11	127.3%	12
North Carolina	9.651	8,277.3	9,334.62	88.7%	30
North Dakota	0.685	902.9	662.29	136.3%	8
Ohio	11.541	9,501.1	11,162.55	85.1%	33
Oklahoma	3.784	3,919.1	3,660.07	107.1%	18
Oregon	3.868	0.0	3,741.38	0.0%	48
Pennsylvania	12.744	9,586.7	12,326.04	77.8%	37
Rhode Island	1.051	824.5	1,016.19	81.1%	34
South Carolina	4.673	3,149.8	4,520.10	69.7%	41
South Dakota	0.824	1,097.4	796.59	137.8%	7
Tennessee	6.400	8,142.5	6,189.92	131.5%	9
Texas	25.632	27,251.8	24,791.25	109.9%	17
Utah	2.814	2,441.5	2,722.06	89.7%	29
Vermont	0.627	335.0	606.04	55.3%	46
Virginia	8.104	4,477.8	7,838.62	57.1%	45
Washington	6.823	12,914.5	6,599.52	195.7%	1
West Virginia	1.855	1,210.3	1,794.08	67.5%	44
Wisconsin	5.710	4,437.6	5,522.60	80.4%	35
Wyoming	0.567	1,047.6	548.75	190.9%	2

**CHART X: FY 2011 PER CAPITA INDIVIDUAL INCOME TAX BURDEN**

09/18/13 State	July 1, 2011 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	311.588	284,937.8			
Alabama	4.804	2,905.0	4,392.83	66.1%	38
Alaska	0.724	0.0	661.95	0.0%	51
Arizona	6.467	2,863.7	5,914.17	48.4%	42
Arkansas	2.939	2,270.4	2,687.25	84.5%	32
California	37.684	50,508.4	34,460.84	146.6%	9
Colorado	5.116	4,540.6	4,678.71	97.0%	25
Connecticut	3.587	6,469.2	3,279.95	197.2%	4
Delaware	0.908	1,229.5	830.46	148.0%	8
Dist. of Col.	0.619	1,311.0	566.08	231.6%	2
Florida	19.082	0.0	17,450.16	0.0%	50
Georgia	9.812	7,658.8	8,973.20	85.4%	31
Hawaii	1.378	1,247.3	1,260.26	99.0%	23
<b>Idaho</b>	<b>1.584</b>	<b>1,169.2</b>	<b>1,448.29</b>	<b>80.7%</b>	<b>33</b>
Illinois	12.860	11,225.0	11,759.86	95.5%	27
Indiana	6.516	6,202.9	5,959.01	104.1%	20
Iowa	3.064	2,943.5	2,802.03	105.1%	19
Kansas	2.870	2,693.3	2,624.88	102.6%	21
Kentucky	4.367	4,501.5	3,993.32	112.7%	16
Louisiana	4.575	2,404.0	4,183.49	57.5%	40
Maine	1.329	1,421.0	1,214.91	117.0%	15
Maryland	5.840	10,601.4	5,340.12	198.5%	3
Massachusetts	6.607	11,597.2	6,041.91	191.9%	5
Michigan	9.877	6,799.3	9,032.04	75.3%	34
Minnesota	5.347	7,482.4	4,889.95	153.0%	7
Mississippi	2.977	1,397.6	2,722.80	51.3%	41
Missouri	6.009	4,837.2	5,495.04	88.0%	30
Montana	0.998	812.6	912.34	89.1%	29
Nebraska	1.842	1,721.5	1,684.67	102.2%	22
Nevada	2.720	0.0	2,487.38	0.0%	49
New Hampshire	1.318	83.5	1,205.10	6.9%	43
New Jersey	8.835	10,617.0	8,079.14	131.4%	10
New Mexico	2.079	1,096.9	1,900.89	57.7%	39
New York	19.502	44,525.0	17,833.65	249.7%	1
North Carolina	9.651	9,869.5	8,825.65	111.8%	17
North Dakota	0.685	433.1	626.17	69.2%	35
Ohio	11.541	13,093.9	10,553.91	124.1%	12
Oklahoma	3.784	2,385.4	3,460.50	68.9%	36
Oregon	3.868	5,493.8	3,537.38	155.3%	6
Pennsylvania	12.744	13,932.9	11,653.96	119.6%	14
Rhode Island	1.051	1,016.2	960.78	105.8%	18
South Carolina	4.673	2,907.7	4,273.64	68.0%	37
South Dakota	0.824	0.0	753.15	0.0%	48
Tennessee	6.400	189.5	5,852.42	3.2%	44
Texas	25.632	0.0	23,439.50	0.0%	47
Utah	2.814	2,298.2	2,573.64	89.3%	28
Vermont	0.627	556.0	573.00	97.0%	26
Virginia	8.104	9,530.6	7,411.22	128.6%	11
Washington	6.823	0.0	6,239.68	0.0%	46
West Virginia	1.855	1,665.9	1,696.26	98.2%	24
Wisconsin	5.710	6,429.1	5,221.48	123.1%	13
Wyoming	0.567	0.0	518.83	0.0%	45

**CHART XI: FY 2011 PER CAPITA CORPORATE INCOME TAX BURDEN**

09/18/13 State	July 1, 2011 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	311.588	48,546.9			
Alabama	4.804	301.2	748.44	40.2%	42
Alaska	0.724	720.7	112.78	639.1%	1
Arizona	6.467	560.2	1,007.64	55.6%	34
Arkansas	2.939	376.9	457.85	82.3%	23
California	37.684	9,613.6	5,871.34	163.7%	7
Colorado	5.116	383.5	797.14	48.1%	38
Connecticut	3.587	672.8	558.83	120.4%	12
Delaware	0.908	346.8	141.49	245.1%	5
Dist. of Col.	0.619	382.1	96.45	396.2%	2
Florida	19.082	1,869.9	2,973.11	62.9%	31
Georgia	9.812	670.4	1,528.83	43.9%	40
Hawaii	1.378	67.9	214.72	31.6%	43
<b>Idaho</b>	<b>1.584</b>	<b>170.2</b>	<b>246.75</b>	<b>69.0%</b>	<b>29</b>
Illinois	12.860	3,023.7	2,003.61	150.9%	9
Indiana	6.516	717.2	1,015.28	70.6%	28
Iowa	3.064	250.3	477.40	52.4%	37
Kansas	2.870	246.5	447.22	55.1%	35
Kentucky	4.367	625.8	680.37	92.0%	19
Louisiana	4.575	196.7	712.77	27.6%	45
Maine	1.329	209.0	206.99	101.0%	17
Maryland	5.840	775.8	909.83	85.3%	22
Massachusetts	6.607	1,931.6	1,029.40	187.6%	6
Michigan	9.877	719.9	1,538.85	46.8%	39
Minnesota	5.347	1,003.7	833.13	120.5%	11
Mississippi	2.977	348.0	463.90	75.0%	25
Missouri	6.009	387.4	936.23	41.4%	41
Montana	0.998	124.0	155.44	79.8%	24
Nebraska	1.842	154.9	287.03	54.0%	36
Nevada	2.720	0.0	423.79	0.0%	51
New Hampshire	1.318	583.1	205.32	284.0%	4
New Jersey	8.835	2,216.4	1,376.50	161.0%	8
New Mexico	2.079	229.8	323.87	71.0%	27
New York	19.502	10,167.3	3,038.44	334.6%	3
North Carolina	9.651	1,092.1	1,503.69	72.6%	26
North Dakota	0.685	160.6	106.69	150.6%	10
Ohio	11.541	340.3	1,798.14	18.9%	46
Oklahoma	3.784	354.0	589.59	60.0%	32
Oregon	3.868	517.2	602.69	85.8%	21
Pennsylvania	12.744	2,278.5	1,985.57	114.8%	13
Rhode Island	1.051	148.0	163.70	90.4%	20
South Carolina	4.673	216.1	728.13	29.7%	44
South Dakota	0.824	15.2	128.32	11.9%	47
Tennessee	6.400	1,068.6	997.12	107.2%	15
Texas	25.632	0.0	3,993.55	0.0%	50
Utah	2.814	247.7	438.49	56.5%	33
Vermont	0.627	105.1	97.63	107.6%	14
Virginia	8.104	798.4	1,262.70	63.2%	30
Washington	6.823	0.0	1,063.10	0.0%	49
West Virginia	1.855	307.3	289.00	106.3%	16
Wisconsin	5.710	850.6	889.62	95.6%	18
Wyoming	0.567	0.0	88.40	0.0%	48

**CHART XII: FY 2011 PER CAPITA COMBINED CORPORATE & INDIVIDUAL  
INCOME TAX BURDEN**

09/18/13 State	July 1, 2011 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	311.588	333,484.7			
Alabama	4.804	3,206.2	5,141.27	62.4%	39
Alaska	0.724	720.7	774.73	93.0%	26
Arizona	6.467	3,423.9	6,921.81	49.5%	43
Arkansas	2.939	2,647.3	3,145.09	84.2%	31
California	37.684	60,122.0	40,332.18	149.1%	7
Colorado	5.116	4,924.1	5,475.85	89.9%	27
Connecticut	3.587	7,142.1	3,838.77	186.1%	4
Delaware	0.908	1,576.2	971.96	162.2%	6
Dist. of Col.	0.619	1,693.1	662.52	255.6%	2
Florida	19.082	1,869.9	20,423.27	9.2%	46
Georgia	9.812	8,329.2	10,502.03	79.3%	34
Hawaii	1.378	1,315.2	1,474.98	89.2%	28
<b>Idaho</b>	<b>1.584</b>	<b>1,339.5</b>	<b>1,695.04</b>	<b>79.0%</b>	<b>35</b>
Illinois	12.860	14,248.7	13,763.47	103.5%	19
Indiana	6.516	6,920.1	6,974.29	99.2%	21
Iowa	3.064	3,193.8	3,279.43	97.4%	23
Kansas	2.870	2,939.8	3,072.10	95.7%	24
Kentucky	4.367	5,127.3	4,673.69	109.7%	15
Louisiana	4.575	2,600.7	4,896.26	53.1%	42
Maine	1.329	1,630.0	1,421.91	114.6%	14
Maryland	5.840	11,377.2	6,249.95	182.0%	5
Massachusetts	6.607	13,528.7	7,071.31	191.3%	3
Michigan	9.877	7,519.2	10,570.89	71.1%	36
Minnesota	5.347	8,486.1	5,723.08	148.3%	8
Mississippi	2.977	1,745.5	3,186.70	54.8%	41
Missouri	6.009	5,224.6	6,431.27	81.2%	32
Montana	0.998	936.6	1,067.78	87.7%	29
Nebraska	1.842	1,876.5	1,971.70	95.2%	25
Nevada	2.720	0.0	2,911.18	0.0%	51
New Hampshire	1.318	666.5	1,410.42	47.3%	44
New Jersey	8.835	12,833.5	9,455.64	135.7%	10
New Mexico	2.079	1,326.7	2,224.75	59.6%	40
New York	19.502	54,692.3	20,872.09	262.0%	1
North Carolina	9.651	10,961.6	10,329.34	106.1%	17
North Dakota	0.685	593.8	732.86	81.0%	33
Ohio	11.541	13,434.2	12,352.05	108.8%	16
Oklahoma	3.784	2,739.4	4,050.10	67.6%	37
Oregon	3.868	6,011.0	4,140.07	145.2%	9
Pennsylvania	12.744	16,211.4	13,639.53	118.9%	13
Rhode Island	1.051	1,164.2	1,124.48	103.5%	18
South Carolina	4.673	3,123.8	5,001.77	62.5%	38
South Dakota	0.824	15.2	881.47	1.7%	47
Tennessee	6.400	1,258.1	6,849.53	18.4%	45
Texas	25.632	0.0	27,433.05	0.0%	50
Utah	2.814	2,545.9	3,012.13	84.5%	30
Vermont	0.627	661.1	670.63	98.6%	22
Virginia	8.104	10,329.0	8,673.92	119.1%	12
Washington	6.823	0.0	7,302.77	0.0%	49
West Virginia	1.855	1,973.2	1,985.26	99.4%	20
Wisconsin	5.710	7,279.8	6,111.10	119.1%	11
Wyoming	0.567	0.0	607.23	0.0%	48



**CHART XIII: FY 2011 PER CAPITA COMBINED MOTOR FUELS & LICENSE  
TAX BURDEN**

09/18/13 State	July 1, 2011 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	311.588	64,432.5			
Alabama	4.804	839.1	993.34	84.5%	41
Alaska	0.724	112.6	149.69	75.3%	45
Arizona	6.467	1,002.2	1,337.36	74.9%	48
Arkansas	2.939	611.9	607.66	100.7%	27
California	37.684	8,837.5	7,792.57	113.4%	17
Colorado	5.116	1,094.0	1,057.99	103.4%	26
Connecticut	3.587	673.1	741.69	90.7%	33
Delaware	0.908	163.8	187.79	87.2%	37
Dist. of Col.	0.619	54.7	128.01	42.7%	51
Florida	19.082	4,405.4	3,945.98	111.6%	19
Georgia	9.812	1,229.5	2,029.10	60.6%	50
Hawaii	1.378	432.3	284.98	151.7%	4
<b>Idaho</b>	<b>1.584</b>	<b>380.8</b>	<b>327.50</b>	<b>116.3%</b>	<b>15</b>
Illinois	12.860	3,145.9	2,659.24	118.3%	14
Indiana	6.516	1,160.2	1,347.50	86.1%	38
Iowa	3.064	968.2	633.62	152.8%	3
Kansas	2.870	641.1	593.56	108.0%	22
Kentucky	4.367	979.1	903.00	108.4%	21
Louisiana	4.575	716.3	946.00	75.7%	44
Maine	1.329	337.2	274.73	122.7%	11
Maryland	5.840	1,196.3	1,207.55	99.1%	28
Massachusetts	6.607	1,038.9	1,366.25	76.0%	43
Michigan	9.877	1,866.1	2,042.40	91.4%	32
Minnesota	5.347	1,435.5	1,105.76	129.8%	9
Mississippi	2.977	553.4	615.70	89.9%	34
Missouri	6.009	990.3	1,242.58	79.7%	42
Montana	0.998	353.4	206.31	171.3%	2
Nebraska	1.842	489.3	380.95	128.4%	10
Nevada	2.720	527.9	562.47	93.8%	31
New Hampshire	1.318	289.0	272.51	106.0%	24
New Jersey	8.835	1,111.7	1,826.92	60.9%	49
New Mexico	2.079	377.2	429.84	87.8%	36
New York	19.502	3,024.1	4,032.69	75.0%	46
North Carolina	9.651	2,271.0	1,995.73	113.8%	16
North Dakota	0.685	263.9	141.60	186.4%	1
Ohio	11.541	2,544.5	2,386.54	106.6%	23
Oklahoma	3.784	1,093.8	782.52	139.8%	5
Oregon	3.868	1,045.2	799.90	130.7%	7
Pennsylvania	12.744	2,898.5	2,635.29	110.0%	20
Rhode Island	1.051	185.0	217.26	85.2%	39
South Carolina	4.673	724.4	966.39	75.0%	47
South Dakota	0.824	190.7	170.31	112.0%	18
Tennessee	6.400	1,264.5	1,323.40	95.5%	29
Texas	25.632	5,032.5	5,300.33	94.9%	30
Utah	2.814	492.3	581.97	84.6%	40
Vermont	0.627	168.5	129.57	130.1%	8
Virginia	8.104	1,502.3	1,675.89	89.6%	35
Washington	6.823	1,709.4	1,410.97	121.1%	13
West Virginia	1.855	401.5	383.57	104.7%	25
Wisconsin	5.710	1,448.2	1,180.72	122.7%	12
Wyoming	0.567	158.4	117.32	135.0%	6

**CHART XIV: FY 2011 PER CAPITA OVERALL  
TAX BURDEN**

09/18/13 State	July 1, 2011 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	311.588	1,338,436.7			
Alabama	4.804	13,878.6	20,634.42	67.3%	51
Alaska	0.724	7,292.2	3,109.37	234.5%	1
Arizona	6.467	21,655.5	27,780.58	78.0%	40
Arkansas	2.939	9,949.7	12,622.78	78.8%	39
California	37.684	185,218.2	161,872.69	114.4%	12
Colorado	5.116	21,791.9	21,977.26	99.2%	20
Connecticut	3.587	22,762.7	15,406.87	147.7%	6
Delaware	0.908	4,072.3	3,900.94	104.4%	18
Dist. of Col.	0.619	5,368.8	2,659.02	201.9%	2
Florida	19.082	65,259.3	81,968.54	79.6%	38
Georgia	9.812	31,132.7	42,149.78	73.9%	46
Hawaii	1.378	6,572.7	5,919.80	111.0%	14
<b>Idaho</b>	<b>1.584</b>	<b>4,711.4</b>	<b>6,803.03</b>	<b>69.3%</b>	<b>49</b>
Illinois	12.860	59,552.0	55,239.53	107.8%	15
Indiana	6.516	23,152.5	27,991.23	82.7%	33
Iowa	3.064	12,649.1	13,161.94	96.1%	23
Kansas	2.870	11,756.9	12,329.85	95.4%	24
Kentucky	4.367	14,556.4	18,757.81	77.6%	41
Louisiana	4.575	16,612.4	19,651.07	84.5%	32
Maine	1.329	6,054.0	5,706.81	106.1%	16
Maryland	5.840	29,037.1	25,084.09	115.8%	11
Massachusetts	6.607	35,841.1	28,380.62	126.3%	8
Michigan	9.877	36,102.3	42,426.15	85.1%	30
Minnesota	5.347	26,822.8	22,969.52	116.8%	9
Mississippi	2.977	9,269.2	12,789.77	72.5%	47
Missouri	6.009	19,641.9	25,811.81	76.1%	43
Montana	0.998	3,434.6	4,285.51	80.1%	37
Nebraska	1.842	7,800.5	7,913.38	98.6%	21
Nevada	2.720	10,214.3	11,683.98	87.4%	29
New Hampshire	1.318	5,311.3	5,660.69	93.8%	25
New Jersey	8.835	53,149.9	37,950.09	140.1%	7
New Mexico	2.079	7,249.6	8,929.02	81.2%	36
New York	19.502	144,734.0	83,769.89	172.8%	3
North Carolina	9.651	33,710.6	41,456.66	81.3%	35
North Dakota	0.685	4,709.4	2,941.33	160.1%	4
Ohio	11.541	45,123.8	49,574.81	91.0%	27
Oklahoma	3.784	12,010.6	16,255.01	73.9%	45
Oregon	3.868	14,110.7	16,616.12	84.9%	31
Pennsylvania	12.744	55,770.9	54,742.09	101.9%	19
Rhode Island	1.051	5,080.3	4,513.09	112.6%	13
South Carolina	4.673	13,743.8	20,074.53	68.5%	50
South Dakota	0.824	2,699.2	3,537.77	76.3%	42
Tennessee	6.400	19,077.7	27,490.52	69.4%	48
Texas	25.632	90,778.2	110,102.22	82.4%	34
Utah	2.814	9,057.1	12,089.13	74.9%	44
Vermont	0.627	3,140.1	2,691.55	116.7%	10
Virginia	8.104	32,153.0	34,812.67	92.4%	26
Washington	6.823	28,409.7	29,309.59	96.9%	22
West Virginia	1.855	6,975.3	7,967.82	87.5%	28
Wisconsin	5.710	25,605.4	24,526.84	104.4%	17
Wyoming	0.567	3,673.3	2,437.10	150.7%	5

**CHART XV: FY 2011 PER CAPITA INCOME**

09/18/13 State	July 1, 2011 Population in Millions	Personal Income FY 2011 \$ Million	Per Capita Income (\$)	Rank:
<b>United States</b>	311.588	12,981,740.5	41,663	
Alabama	4.804	166,414.3	34,643	43
Alaska	0.724	32,905.0	45,458	11
Arizona	6.467	232,559.5	35,959	41
Arkansas	2.939	99,933.5	34,007	45
California	37.684	1,676,565.0	44,490	13
Colorado	5.116	225,591.5	44,093	16
Connecticut	3.587	203,703.5	56,794	2
Delaware	0.908	37,768.8	41,589	23
Dist. of Col.	0.619	45,178.3	72,984	1
Florida	19.082	753,982.5	39,512	28
Georgia	9.812	354,371.5	36,114	40
Hawaii	1.378	59,190.0	42,950	18
<b>Idaho</b>	<b>1.584</b>	<b>52,821.0</b>	<b>33,352</b>	<b>50</b>
Illinois	12.860	568,049.3	44,173	15
Indiana	6.516	231,674.3	35,553	42
Iowa	3.064	123,932.8	40,447	25
Kansas	2.870	116,230.5	40,493	24
Kentucky	4.367	147,103.5	33,687	48
Louisiana	4.575	176,488.8	38,579	29
Maine	1.329	50,435.3	37,963	32
Maryland	5.840	297,464.8	50,939	5
Massachusetts	6.607	353,228.0	53,463	3
Michigan	9.877	360,806.3	36,531	38
Minnesota	5.347	238,768.0	44,652	12
Mississippi	2.977	95,835.3	32,187	51
Missouri	6.009	229,897.8	38,259	30
Montana	0.998	36,507.5	36,593	36
Nebraska	1.842	76,624.0	41,593	22
Nevada	2.720	103,956.8	38,219	31
New Hampshire	1.318	60,356.5	45,801	9
New Jersey	8.835	469,115.3	53,099	4
New Mexico	2.079	71,992.8	34,634	44
New York	19.502	983,867.5	50,451	6
North Carolina	9.651	349,211.8	36,184	39
North Dakota	0.685	31,287.8	45,693	10
Ohio	11.541	436,297.5	37,804	34
Oklahoma	3.784	141,335.0	37,349	35
Oregon	3.868	146,778.3	37,945	33
Pennsylvania	12.744	541,297.3	42,475	19
Rhode Island	1.051	46,248.5	44,019	17
South Carolina	4.673	157,564.5	33,716	47
South Dakota	0.824	34,273.8	41,615	21
Tennessee	6.400	233,933.0	36,553	37
Texas	25.632	1,016,529.3	39,659	27
Utah	2.814	95,194.3	33,825	46
Vermont	0.627	26,205.0	41,821	20
Virginia	8.104	371,796.5	45,876	8
Washington	6.823	302,529.3	44,338	14
West Virginia	1.855	62,178.5	33,521	49
Wisconsin	5.710	228,888.0	40,087	26
Wyoming	0.567	26,874.5	47,368	7

**CHART A: FY 2011 PROPERTY TAX BURDEN**

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

09/18/13

State	Property Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	34.14			
New Hampshire	54.96	1	61.0%	112.2%
New Jersey	54.39	2	59.3%	110.0%
Vermont	52.50	3	53.8%	102.7%
Rhode Island	49.15	4	44.0%	89.8%
Maine	47.60	5	39.4%	83.8%
New York	46.17	6	35.2%	78.3%
Wyoming	45.79	7	34.1%	76.8%
Alaska	45.36	8	32.8%	75.1%
Connecticut	45.31	9	32.7%	75.0%
Wisconsin	42.93	10	25.7%	65.8%
Illinois	42.55	11	24.6%	64.3%
Texas	38.95	12	14.1%	50.4%
Dist. of Col.	38.89	13	13.9%	50.2%
Massachusetts	37.62	14	10.2%	45.2%
Michigan	37.61	15	10.1%	45.2%
Nebraska	37.51	16	9.9%	44.8%
Colorado	36.88	17	8.0%	42.4%
Montana	36.69	18	7.5%	41.7%
Iowa	35.26	19	3.3%	36.1%
Oregon	34.44	20	0.9%	33.0%
Florida	34.40	21	0.7%	32.8%
Minnesota	34.26	22	0.3%	32.3%
Kansas	33.69	23	-1.3%	30.1%
California	31.91	24	-6.5%	23.2%
Pennsylvania	30.69	25	-10.1%	18.5%
Arizona	30.55	26	-10.5%	18.0%
South Carolina	30.49	27	-10.7%	17.7%
Ohio	30.16	28	-11.7%	16.5%
Virginia	29.87	29	-12.5%	15.3%
Georgia	29.20	30	-14.5%	12.8%
Nevada	28.96	31	-15.2%	11.8%
Washington	28.67	32	-16.0%	10.7%
South Dakota	28.62	33	-16.2%	10.5%
Maryland	28.32	34	-17.0%	9.4%
Indiana	27.25	35	-20.2%	5.2%
Utah	26.80	36	-21.5%	3.5%
Mississippi	26.57	37	-22.2%	2.6%
<b>Idaho</b>	<b>25.90</b>	<b>38</b>	<b>-24.2%</b>	<b>0.0%</b>
Missouri	25.57	39	-25.1%	-1.3%
North Carolina	24.74	40	-27.5%	-4.5%
North Dakota	23.34	41	-31.7%	-9.9%
West Virginia	22.98	42	-32.7%	-11.3%
Hawaii	22.38	43	-34.5%	-13.6%
Tennessee	21.81	44	-36.1%	-15.8%
Kentucky	20.42	45	-40.2%	-21.2%
Louisiana	20.04	46	-41.3%	-22.6%
New Mexico	18.97	47	-44.4%	-26.7%
Arkansas	18.14	48	-46.9%	-29.9%
Delaware	17.64	49	-48.3%	-31.9%
Oklahoma	15.73	50	-53.9%	-39.2%
Alabama	15.55	51	-54.4%	-39.9%

**CHART B: FY 2011 SALES TAX BURDEN**  
**Tax per \$1000 Total Personal Income**

09/18/13

State	Sales Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	23.21			
Washington	42.69	1	83.9%	90.0%
Hawaii	42.17	2	81.6%	87.6%
Wyoming	38.98	3	67.9%	73.4%
New Mexico	38.86	4	67.4%	72.9%
Louisiana	37.14	5	60.0%	65.3%
Arkansas	36.53	6	57.3%	62.5%
Arizona	35.34	7	52.2%	57.3%
Tennessee	34.81	8	49.9%	54.9%
South Dakota	32.02	9	37.9%	42.5%
Nevada	31.14	10	34.2%	38.6%
Mississippi	30.98	11	33.5%	37.9%
North Dakota	28.86	12	24.3%	28.4%
Kansas	28.26	13	21.7%	25.8%
Florida	28.02	14	20.7%	24.7%
Oklahoma	27.73	15	19.4%	23.4%
Indiana	27.06	16	16.6%	20.4%
Texas	26.81	17	15.5%	19.3%
Michigan	26.27	18	13.1%	16.9%
Utah	25.65	19	10.5%	14.1%
New York	24.40	20	5.1%	8.6%
Georgia	24.11	21	3.8%	7.3%
California	23.92	22	3.0%	6.4%
Alabama	23.88	23	2.9%	6.3%
North Carolina	23.70	24	2.1%	5.5%
Iowa	23.42	25	0.9%	4.2%
Colorado	23.16	26	-0.3%	3.0%
<b>Idaho</b>	<b>22.47</b>	<b>27</b>	<b>-3.2%</b>	<b>0.0%</b>
Nebraska	22.06	28	-5.0%	-1.8%
Ohio	21.78	29	-6.2%	-3.1%
Missouri	21.55	30	-7.2%	-4.1%
Maine	20.03	31	-13.7%	-10.9%
South Carolina	19.99	32	-13.9%	-11.0%
Minnesota	19.95	33	-14.1%	-11.2%
Kentucky	19.69	34	-15.2%	-12.4%
Dist. of Col.	19.50	35	-16.0%	-13.2%
West Virginia	19.46	36	-16.2%	-13.4%
Wisconsin	19.39	37	-16.5%	-13.7%
Rhode Island	17.83	38	-23.2%	-20.7%
Pennsylvania	17.71	39	-23.7%	-21.2%
New Jersey	17.36	40	-25.2%	-22.7%
Illinois	16.00	41	-31.1%	-28.8%
Connecticut	15.96	42	-31.2%	-29.0%
Massachusetts	13.93	43	-40.0%	-38.0%
Maryland	13.10	44	-43.6%	-41.7%
Vermont	12.78	45	-44.9%	-43.1%
Virginia	12.04	46	-48.1%	-46.4%
Alaska	10.16	47	-56.3%	-54.8%
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 2011, INDIVIDUAL INCOME TAX BURDEN**

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

09/18/13

State	Ind. Income Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	21.95			
New York	45.26	1	106.2%	104.4%
Oregon	37.43	2	70.5%	69.1%
Maryland	35.64	3	62.4%	61.0%
Massachusetts	32.83	4	49.6%	48.3%
Delaware	32.55	5	48.3%	47.1%
Connecticut	31.76	6	44.7%	43.5%
Minnesota	31.34	7	42.8%	41.6%
Kentucky	30.60	8	39.4%	38.2%
California	30.13	9	37.3%	36.1%
Ohio	30.01	10	36.7%	35.6%
Dist. of Col.	29.02	11	32.2%	31.1%
North Carolina	28.26	12	28.8%	27.7%
Maine	28.17	13	28.4%	27.3%
Wisconsin	28.09	14	28.0%	26.9%
West Virginia	26.79	15	22.1%	21.0%
Indiana	26.77	16	22.0%	21.0%
Pennsylvania	25.74	17	17.3%	16.3%
Virginia	25.63	18	16.8%	15.8%
Utah	24.14	19	10.0%	9.1%
Iowa	23.75	20	8.2%	7.3%
Kansas	23.17	21	5.6%	4.7%
Arkansas	22.72	22	3.5%	2.6%
New Jersey	22.63	23	3.1%	2.2%
Nebraska	22.47	24	2.4%	1.5%
Montana	22.26	25	1.4%	0.6%
<b>Idaho</b>	<b>22.14</b>	<b>26</b>	<b>0.9%</b>	<b>0.0%</b>
Rhode Island	21.97	27	0.1%	-0.7%
Georgia	21.61	28	-1.5%	-2.4%
Vermont	21.22	29	-3.3%	-4.1%
Hawaii	21.07	30	-4.0%	-4.8%
Missouri	21.04	31	-4.1%	-4.9%
Colorado	20.13	32	-8.3%	-9.1%
Illinois	19.76	33	-10.0%	-10.7%
Michigan	18.84	34	-14.1%	-14.9%
South Carolina	18.45	35	-15.9%	-16.6%
Alabama	17.46	36	-20.5%	-21.1%
Oklahoma	16.88	37	-23.1%	-23.8%
New Mexico	15.24	38	-30.6%	-31.2%
Mississippi	14.58	39	-33.6%	-34.1%
North Dakota	13.84	40	-36.9%	-37.5%
Louisiana	13.62	41	-37.9%	-38.5%
Arizona	12.31	42	-43.9%	-44.4%
New Hampshire	1.38	43	-93.7%	-93.8%
Tennessee	0.81	44	-96.3%	-96.3%
Wyoming	0.00	45	-100.0%	-100.0%
Washington	0.00	46	-100.0%	-100.0%
Texas	0.00	47	-100.0%	-100.0%
South Dakota	0.00	48	-100.0%	-100.0%
Nevada	0.00	49	-100.0%	-100.0%
Florida	0.00	50	-100.0%	-100.0%
Alaska	0.00	51	-100.0%	-100.0%

**CHART D: FY 2011 CORPORATE INCOME TAX BURDEN**

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

09/18/13

State	Corp. Income Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	3.74			
Alaska	21.90	1	485.7%	579.7%
New York	10.33	2	176.3%	220.7%
New Hampshire	9.66	3	158.3%	199.8%
Delaware	9.18	4	145.5%	184.9%
Dist. of Col.	8.46	5	126.2%	162.5%
California	5.73	6	53.3%	77.9%
Massachusetts	5.47	7	46.2%	69.7%
Illinois	5.32	8	42.3%	65.2%
North Dakota	5.13	9	37.3%	59.3%
West Virginia	4.94	10	32.1%	53.4%
New Jersey	4.72	11	26.3%	46.6%
Tennessee	4.57	12	22.1%	41.8%
Kentucky	4.25	13	13.8%	32.0%
Pennsylvania	4.21	14	12.6%	30.6%
Minnesota	4.20	15	12.4%	30.4%
Maine	4.14	16	10.8%	28.6%
Vermont	4.01	17	7.2%	24.4%
Arkansas	3.77	18	0.8%	17.0%
Wisconsin	3.72	19	-0.6%	15.3%
Mississippi	3.63	20	-2.9%	12.7%
Oregon	3.52	21	-5.8%	9.3%
Montana	3.40	22	-9.2%	5.4%
Connecticut	3.30	23	-11.7%	2.5%
<b>Idaho</b>	<b>3.22</b>	<b>24</b>	<b>-13.8%</b>	<b>0.0%</b>
Rhode Island	3.20	25	-14.4%	-0.7%
New Mexico	3.19	26	-14.6%	-0.9%
North Carolina	3.13	27	-16.4%	-3.0%
Indiana	3.10	28	-17.2%	-3.9%
Maryland	2.61	29	-30.3%	-19.1%
Utah	2.60	30	-30.4%	-19.3%
Oklahoma	2.50	31	-33.0%	-22.3%
Florida	2.48	32	-33.7%	-23.0%
Arizona	2.41	33	-35.6%	-25.2%
Virginia	2.15	34	-42.6%	-33.4%
Kansas	2.12	35	-43.3%	-34.2%
Nebraska	2.02	36	-45.9%	-37.2%
Iowa	2.02	37	-46.0%	-37.3%
Michigan	2.00	38	-46.6%	-38.1%
Georgia	1.89	39	-49.4%	-41.3%
Alabama	1.81	40	-51.6%	-43.8%
Colorado	1.70	41	-54.5%	-47.2%
Missouri	1.69	42	-54.9%	-47.7%
South Carolina	1.37	43	-63.3%	-57.4%
Hawaii	1.15	44	-69.3%	-64.4%
Louisiana	1.11	45	-70.2%	-65.4%
Ohio	0.78	46	-79.1%	-75.8%
South Dakota	0.44	47	-88.1%	-86.2%
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 E: FY 2011 COMBINED INDIV. & CORP. INCOME TAX BURDEN**  
**Tax per \$1000 Total Personal Income**

09/18/13

State	Income Tax & Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	25.69			
New York	55.59	1	116.4%	119.2%
Delaware	41.73	2	62.5%	64.6%
Oregon	40.95	3	59.4%	61.5%
Massachusetts	38.30	4	49.1%	51.0%
Maryland	38.25	5	48.9%	50.8%
Dist. of Col.	37.48	6	45.9%	47.8%
California	35.86	7	39.6%	41.4%
Minnesota	35.54	8	38.4%	40.2%
Connecticut	35.06	9	36.5%	38.3%
Kentucky	34.86	10	35.7%	37.4%
Maine	32.32	11	25.8%	27.4%
Wisconsin	31.80	12	23.8%	25.4%
West Virginia	31.73	13	23.5%	25.1%
North Carolina	31.39	14	22.2%	23.8%
Ohio	30.79	15	19.9%	21.4%
Pennsylvania	29.95	16	16.6%	18.1%
Indiana	29.87	17	16.3%	17.8%
Virginia	27.78	18	8.1%	9.6%
New Jersey	27.36	19	6.5%	7.9%
Utah	26.74	20	4.1%	5.5%
Arkansas	26.49	21	3.1%	4.5%
Iowa	25.77	22	0.3%	1.6%
Montana	25.66	23	-0.1%	1.2%
<b>Idaho</b>	<b>25.36</b>	<b>24</b>	<b>-1.3%</b>	<b>0.0%</b>
Kansas	25.29	25	-1.5%	-0.3%
Vermont	25.23	26	-1.8%	-0.5%
Rhode Island	25.17	27	-2.0%	-0.7%
Illinois	25.08	28	-2.4%	-1.1%
Nebraska	24.49	29	-4.7%	-3.4%
Georgia	23.50	30	-8.5%	-7.3%
Missouri	22.73	31	-11.5%	-10.4%
Hawaii	22.22	32	-13.5%	-12.4%
Alaska	21.90	33	-14.7%	-13.6%
Colorado	21.83	34	-15.0%	-13.9%
Michigan	20.84	35	-18.9%	-17.8%
South Carolina	19.83	36	-22.8%	-21.8%
Oklahoma	19.38	37	-24.5%	-23.6%
Alabama	19.27	38	-25.0%	-24.0%
North Dakota	18.98	39	-26.1%	-25.2%
New Mexico	18.43	40	-28.3%	-27.3%
Mississippi	18.21	41	-29.1%	-28.2%
Louisiana	14.74	42	-42.6%	-41.9%
Arizona	14.72	43	-42.7%	-41.9%
New Hampshire	11.04	44	-57.0%	-56.5%
Tennessee	5.38	45	-79.1%	-78.8%
Florida	2.48	46	-90.3%	-90.2%
South Dakota	0.44	47	-98.3%	-98.3%
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 F: FY 2011, MOTOR FUELS & LICENSE TAX BURDEN**  
**Tax per \$1000 Total Personal Income**

09/18/13

State	Motor Vehicle Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	4.96			
Montana	9.68	1	95.0%	34.3%
North Dakota	8.43	2	69.9%	17.0%
Iowa	7.81	3	57.4%	8.4%
Oklahoma	7.74	4	55.9%	7.3%
Hawaii	7.30	5	47.2%	1.3%
<b>Idaho</b>	<b>7.21</b>	<b>6</b>	<b>45.2%</b>	<b>0.0%</b>
Oregon	7.12	7	43.5%	-1.2%
Maine	6.69	8	34.7%	-7.3%
Kentucky	6.66	9	34.1%	-7.7%
North Carolina	6.50	10	31.0%	-9.8%
West Virginia	6.46	11	30.1%	-10.4%
Vermont	6.43	12	29.6%	-10.8%
Nebraska	6.39	13	28.7%	-11.4%
Wisconsin	6.33	14	27.5%	-12.2%
Arkansas	6.12	15	23.4%	-15.1%
Minnesota	6.01	16	21.1%	-16.6%
Wyoming	5.89	17	18.7%	-18.2%
Florida	5.84	18	17.7%	-19.0%
Ohio	5.83	19	17.5%	-19.1%
Mississippi	5.77	20	16.3%	-19.9%
Washington	5.65	21	13.8%	-21.6%
South Dakota	5.56	22	12.1%	-22.8%
Illinois	5.54	23	11.6%	-23.2%
Kansas	5.52	24	11.1%	-23.5%
Tennessee	5.41	25	8.9%	-25.0%
Pennsylvania	5.35	26	7.9%	-25.7%
California	5.27	27	6.2%	-26.9%
New Mexico	5.24	28	5.6%	-27.3%
Michigan	5.17	29	4.2%	-28.3%
Utah	5.17	30	4.2%	-28.3%
Nevada	5.08	31	2.3%	-29.6%
Alabama	5.04	32	1.6%	-30.1%
Indiana	5.01	33	0.9%	-30.5%
Texas	4.95	34	-0.3%	-31.3%
Colorado	4.85	35	-2.3%	-32.7%
New Hampshire	4.79	36	-3.5%	-33.6%
South Carolina	4.60	37	-7.4%	-36.2%
Delaware	4.34	38	-12.6%	-39.8%
Arizona	4.31	39	-13.2%	-40.2%
Missouri	4.31	40	-13.2%	-40.2%
Louisiana	4.06	41	-18.2%	-43.7%
Virginia	4.04	42	-18.6%	-43.9%
Maryland	4.02	43	-19.0%	-44.2%
Rhode Island	4.00	44	-19.4%	-44.5%
Georgia	3.47	45	-30.1%	-51.9%
Alaska	3.42	46	-31.0%	-52.5%
Connecticut	3.30	47	-33.4%	-54.2%
New York	3.07	48	-38.1%	-57.4%
Massachusetts	2.94	49	-40.7%	-59.2%
New Jersey	2.37	50	-52.3%	-67.1%
Dist. of Col.	1.21	51	-75.6%	-83.2%

**CHART G: FY 2011 PER CAPITA PROPERTY TAXES**

09/18/13

State	Per Capita Property Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	1,422.58			
New Jersey	2,887.89	1	103.0%	234.3%
Dist. of Col.	2,838.67	2	99.5%	228.6%
Connecticut	2,573.32	3	80.9%	197.9%
New Hampshire	2,517.07	4	76.9%	191.4%
New York	2,329.05	5	63.7%	169.6%
Vermont	2,195.72	6	54.3%	154.2%
Wyoming	2,168.92	7	52.5%	151.1%
Rhode Island	2,163.72	8	52.1%	150.5%
Alaska	2,061.86	9	44.9%	138.7%
Massachusetts	2,011.04	10	41.4%	132.8%
Illinois	1,879.67	11	32.1%	117.6%
Maine	1,807.15	12	27.0%	109.2%
Wisconsin	1,721.08	13	21.0%	99.3%
Colorado	1,626.20	14	14.3%	88.3%
Nebraska	1,560.28	15	9.7%	80.6%
Texas	1,544.82	16	8.6%	78.9%
Minnesota	1,529.73	17	7.5%	77.1%
Maryland	1,442.80	18	1.4%	67.0%
Iowa	1,426.02	19	0.2%	65.1%
California	1,419.88	20	-0.2%	64.4%
Michigan	1,373.81	21	-3.4%	59.1%
Virginia	1,370.11	22	-3.7%	58.6%
Kansas	1,364.21	23	-4.1%	57.9%
Florida	1,359.11	24	-4.5%	57.4%
Montana	1,342.61	25	-5.6%	55.4%
Oregon	1,306.66	26	-8.1%	51.3%
Pennsylvania	1,303.39	27	-8.4%	50.9%
Washington	1,271.33	28	-10.6%	47.2%
South Dakota	1,191.08	29	-16.3%	37.9%
Ohio	1,140.20	30	-19.9%	32.0%
Nevada	1,106.90	31	-22.2%	28.2%
Arizona	1,098.51	32	-22.8%	27.2%
North Dakota	1,066.31	33	-25.0%	23.5%
Georgia	1,054.69	34	-25.9%	22.1%
South Carolina	1,028.01	35	-27.7%	19.0%
Missouri	978.18	36	-31.2%	13.2%
Indiana	968.85	37	-31.9%	12.2%
Hawaii	961.28	38	-32.4%	11.3%
Utah	906.39	39	-36.3%	4.9%
North Carolina	895.25	40	-37.1%	3.6%
<b>Idaho</b>	<b>863.75</b>	<b>41</b>	<b>-39.3%</b>	<b>0.0%</b>
Mississippi	855.12	42	-39.9%	-1.0%
Tennessee	797.08	43	-44.0%	-7.7%
Louisiana	773.14	44	-45.7%	-10.5%
West Virginia	770.31	45	-45.9%	-10.8%
Delaware	733.63	46	-48.4%	-15.1%
Kentucky	687.79	47	-51.7%	-20.4%
New Mexico	657.06	48	-53.8%	-23.9%
Arkansas	616.95	49	-56.6%	-28.6%
Oklahoma	587.67	50	-58.7%	-32.0%
Alabama	538.83	51	-62.1%	-37.6%

**CHART H: FY 2011 PER CAPITA SALES TAXES**

09/18/13

State	Per Capita Sales Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	967.21			
Washington	1892.71	1	95.7%	152.5%
Wyoming	1846.38	2	90.9%	146.3%
Hawaii	1811.01	3	87.2%	141.6%
Louisiana	1432.90	4	48.1%	91.2%
Dist. of Col.	1423.54	5	47.2%	89.9%
New Mexico	1345.84	6	39.1%	79.6%
South Dakota	1332.42	7	37.8%	77.8%
North Dakota	1318.56	8	36.3%	75.9%
Tennessee	1272.30	9	31.5%	69.7%
Arizona	1270.87	10	31.4%	69.6%
Arkansas	1242.24	11	28.4%	65.7%
New York	1231.08	12	27.3%	64.2%
Nevada	1190.31	13	23.1%	58.8%
Kansas	1144.45	14	18.3%	52.7%
Florida	1106.99	15	14.5%	47.7%
California	1064.16	16	10.0%	42.0%
Texas	1063.20	17	9.9%	41.8%
Oklahoma	1035.66	18	7.1%	38.2%
Colorado	1021.03	19	5.6%	36.2%
Mississippi	997.29	20	3.1%	33.1%
Indiana	962.15	21	-0.5%	28.4%
Michigan	959.54	22	-0.8%	28.0%
Iowa	947.10	23	-2.1%	26.4%
New Jersey	921.86	24	-4.7%	23.0%
Nebraska	917.72	25	-5.1%	22.4%
Connecticut	906.71	26	-6.3%	21.0%
Minnesota	890.62	27	-7.9%	18.8%
Georgia	870.65	28	-10.0%	16.2%
Utah	867.51	29	-10.3%	15.7%
North Carolina	857.65	30	-11.3%	14.4%
Alabama	827.25	31	-14.5%	10.4%
Missouri	824.37	32	-14.8%	10.0%
Ohio	823.25	33	-14.9%	9.8%
Rhode Island	784.76	34	-18.9%	4.7%
Wisconsin	777.19	35	-19.6%	3.7%
Maine	760.41	36	-21.4%	1.5%
Pennsylvania	752.26	37	-22.2%	0.4%
<b>Idaho</b>	<b>749.53</b>	<b>38</b>	<b>-22.5%</b>	<b>0.0%</b>
Massachusetts	744.74	39	-23.0%	-0.6%
Illinois	706.85	40	-26.9%	-5.7%
South Carolina	674.00	41	-30.3%	-10.1%
Maryland	667.29	42	-31.0%	-11.0%
Kentucky	663.24	43	-31.4%	-11.5%
West Virginia	652.46	44	-32.5%	-13.0%
Virginia	552.52	45	-42.9%	-26.3%
Vermont	534.66	46	-44.7%	-28.7%
Alaska	461.67	47	-52.3%	-38.4%
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 2011 PER CAPITA INDIVIDUAL INCOME TAXES**

09/18/13

State	Per Capita Individual Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	914.47			
New York	2283.14	1	149.7%	209.3%
Dist. of Col.	2117.87	2	131.6%	186.9%
Maryland	1815.44	3	98.5%	145.9%
Connecticut	1803.67	4	97.2%	144.3%
Massachusetts	1755.28	5	91.9%	137.8%
Oregon	1420.23	6	55.3%	92.4%
Minnesota	1399.29	7	53.0%	89.5%
Delaware	1353.82	8	48.0%	83.4%
California	1340.32	9	46.6%	81.5%
New Jersey	1201.73	10	31.4%	62.8%
Virginia	1175.98	11	28.6%	59.3%
Ohio	1134.56	12	24.1%	53.7%
Wisconsin	1125.97	13	23.1%	52.5%
Pennsylvania	1093.29	14	19.6%	48.1%
Maine	1069.58	15	17.0%	44.9%
Kentucky	1030.84	16	12.7%	39.6%
North Carolina	1022.63	17	11.8%	38.5%
Rhode Island	967.23	18	5.8%	31.0%
Iowa	960.65	19	5.1%	30.1%
Indiana	951.90	20	4.1%	28.9%
Kansas	938.30	21	2.6%	27.1%
Nebraska	934.49	22	2.2%	26.6%
Hawaii	905.06	23	-1.0%	22.6%
West Virginia	898.10	24	-1.8%	21.6%
Colorado	887.47	25	-3.0%	20.2%
Vermont	887.36	26	-3.0%	20.2%
Illinois	872.88	27	-4.5%	18.2%
Utah	816.61	28	-10.7%	10.6%
Montana	814.53	29	-10.9%	10.3%
Missouri	804.99	30	-12.0%	9.0%
Georgia	780.52	31	-14.6%	5.7%
Arkansas	772.61	32	-15.5%	4.7%
<b>Idaho</b>	<b>738.28</b>	<b>33</b>	<b>-19.3%</b>	<b>0.0%</b>
Michigan	688.41	34	-24.7%	-6.8%
North Dakota	632.53	35	-30.8%	-14.3%
Oklahoma	630.37	36	-31.1%	-14.6%
South Carolina	622.19	37	-32.0%	-15.7%
Alabama	604.75	38	-33.9%	-18.1%
New Mexico	527.70	39	-42.3%	-28.5%
Louisiana	525.48	40	-42.5%	-28.8%
Mississippi	469.39	41	-48.7%	-36.4%
Arizona	442.79	42	-51.6%	-40.0%
New Hampshire	63.34	43	-93.1%	-91.4%
Tennessee	29.61	44	-96.8%	-96.0%
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 2011 PER CAPITA CORPORATE INCOME TAXES**

09/18/13

State	Per Capita Corporate Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	155.80			
Alaska	995.68	1	539.1%	826.4%
Dist. of Col.	617.26	2	296.2%	474.3%
New York	521.35	3	234.6%	385.1%
New Hampshire	442.45	4	184.0%	311.7%
Delaware	381.86	5	145.1%	255.3%
Massachusetts	292.35	6	87.6%	172.0%
California	255.11	7	63.7%	137.4%
New Jersey	250.88	8	61.0%	133.4%
Illinois	235.13	9	50.9%	118.8%
North Dakota	234.60	10	50.6%	118.3%
Minnesota	187.69	11	20.5%	74.6%
Connecticut	187.59	12	20.4%	74.5%
Pennsylvania	178.79	13	14.8%	66.4%
Vermont	167.70	14	7.6%	56.0%
Tennessee	166.97	15	7.2%	55.4%
West Virginia	165.66	16	6.3%	54.1%
Maine	157.31	17	1.0%	46.4%
Wisconsin	148.98	18	-4.4%	38.6%
Kentucky	143.31	19	-8.0%	33.3%
Rhode Island	140.86	20	-9.6%	31.1%
Oregon	133.70	21	-14.2%	24.4%
Maryland	132.86	22	-14.7%	23.6%
Arkansas	128.25	23	-17.7%	19.3%
Montana	124.27	24	-20.2%	15.6%
Mississippi	116.87	25	-25.0%	8.7%
North Carolina	113.16	26	-27.4%	5.3%
New Mexico	110.55	27	-29.0%	2.9%
Indiana	110.06	28	-29.4%	2.4%
<b>Idaho</b>	<b>107.48</b>	<b>29</b>	<b>-31.0%</b>	<b>0.0%</b>
Virginia	98.52	30	-36.8%	-8.3%
Florida	97.99	31	-37.1%	-8.8%
Oklahoma	93.54	32	-40.0%	-13.0%
Utah	88.00	33	-43.5%	-18.1%
Arizona	86.63	34	-44.4%	-19.4%
Kansas	85.88	35	-44.9%	-20.1%
Nebraska	84.11	36	-46.0%	-21.7%
Iowa	81.68	37	-47.6%	-24.0%
Colorado	74.96	38	-51.9%	-30.3%
Michigan	72.89	39	-53.2%	-32.2%
Georgia	68.32	40	-56.1%	-36.4%
Missouri	64.48	41	-58.6%	-40.0%
Alabama	62.70	42	-59.8%	-41.7%
Hawaii	49.24	43	-68.4%	-54.2%
South Carolina	46.24	44	-70.3%	-57.0%
Louisiana	43.00	45	-72.4%	-60.0%
Ohio	29.48	46	-81.1%	-72.6%
South Dakota	18.47	47	-88.1%	-82.8%
Wyoming	0.00	48	-100.0%	-100.0%
Washington	0.00	49	-100.0%	-100.0%
Texas	0.00	50	-100.0%	-100.0%
Nevada	0.00	51	-100.0%	-100.0%

**CHART K: FY 2011 PER CAPITA COMBINED CORP. & IND.  
INCOME TAXES**

09/18/13

State	Per Capita Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	1070.28			
New York	2804.50	1	162.0%	231.6%
Dist. of Col.	2735.12	2	155.6%	223.4%
Massachusetts	2047.63	3	91.3%	142.1%
Connecticut	1991.25	4	86.1%	135.4%
Maryland	1948.30	5	82.0%	130.4%
Delaware	1735.68	6	62.2%	105.2%
California	1595.43	7	49.1%	88.6%
Minnesota	1586.98	8	48.3%	87.6%
Oregon	1553.93	9	45.2%	83.7%
New Jersey	1452.61	10	35.7%	71.8%
Wisconsin	1274.95	11	19.1%	50.7%
Virginia	1274.50	12	19.1%	50.7%
Pennsylvania	1272.08	13	18.9%	50.4%
Maine	1226.89	14	14.6%	45.1%
Kentucky	1174.16	15	9.7%	38.8%
Ohio	1164.04	16	8.8%	37.6%
North Carolina	1135.78	17	6.1%	34.3%
Rhode Island	1108.09	18	3.5%	31.0%
Illinois	1108.01	19	3.5%	31.0%
West Virginia	1063.75	20	-0.6%	25.8%
Indiana	1061.96	21	-0.8%	25.6%
Vermont	1055.06	22	-1.4%	24.7%
Iowa	1042.33	23	-2.6%	23.2%
Kansas	1024.18	24	-4.3%	21.1%
Nebraska	1018.60	25	-4.8%	20.4%
Alaska	995.68	26	-7.0%	17.7%
Colorado	962.43	27	-10.1%	13.8%
Hawaii	954.30	28	-10.8%	12.8%
Montana	938.80	29	-12.3%	11.0%
Utah	904.61	30	-15.5%	7.0%
Arkansas	900.86	31	-15.8%	6.5%
Missouri	869.47	32	-18.8%	2.8%
North Dakota	867.13	33	-19.0%	2.5%
Georgia	848.84	34	-20.7%	0.4%
<b>Idaho</b>	<b>845.76</b>	<b>35</b>	<b>-21.0%</b>	<b>0.0%</b>
Michigan	761.30	36	-28.9%	-10.0%
Oklahoma	723.91	37	-32.4%	-14.4%
South Carolina	668.43	38	-37.5%	-21.0%
Alabama	667.45	39	-37.6%	-21.1%
New Mexico	638.25	40	-40.4%	-24.5%
Mississippi	586.25	41	-45.2%	-30.7%
Louisiana	568.49	42	-46.9%	-32.8%
Arizona	529.42	43	-50.5%	-37.4%
New Hampshire	505.79	44	-52.7%	-40.2%
Tennessee	196.58	45	-81.6%	-76.8%
Florida	97.99	46	-90.8%	-88.4%
South Dakota	18.47	47	-98.3%	-97.8%
Wyoming	0.00	48	-100.0%	-100.0%
Washington	0.00	49	-100.0%	-100.0%
Texas	0.00	50	-100.0%	-100.0%
Nevada	0.00	51	-100.0%	-100.0%

**CHART L: FY 2011 PER CAPITA MOTOR VEHICLES TAXES**

09/18/13

State	Per Capita Motor Vehicle Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	206.79			
North Dakota	385.35	1	86.4%	60.3%
Montana	354.24	2	71.3%	47.3%
Iowa	315.98	3	52.8%	31.4%
Hawaii	313.69	4	51.7%	30.5%
Oklahoma	289.03	5	39.8%	20.2%
Wyoming	279.17	6	35.0%	16.1%
Oregon	270.21	7	30.7%	12.4%
Vermont	268.97	8	30.1%	11.9%
Minnesota	268.44	9	29.8%	11.7%
Nebraska	265.62	10	28.4%	10.5%
Maine	253.79	11	22.7%	5.6%
Wisconsin	253.64	12	22.7%	5.5%
Washington	250.52	13	21.1%	4.2%
Illinois	244.63	14	18.3%	1.7%
<b>Idaho</b>	<b>240.43</b>	<b>15</b>	<b>16.3%</b>	<b>0.0%</b>
North Carolina	235.31	16	13.8%	-2.1%
California	234.52	17	13.4%	-2.5%
South Dakota	231.54	18	12.0%	-3.7%
Florida	230.86	19	11.6%	-4.0%
Pennsylvania	227.44	20	10.0%	-5.4%
Kentucky	224.21	21	8.4%	-6.7%
Kansas	223.35	22	8.0%	-7.1%
Ohio	220.48	23	6.6%	-8.3%
New Hampshire	219.29	24	6.0%	-8.8%
West Virginia	216.46	25	4.7%	-10.0%
Colorado	213.83	26	3.4%	-11.1%
Arkansas	208.24	27	0.7%	-13.4%
Maryland	204.86	28	-0.9%	-14.8%
Tennessee	197.58	29	-4.5%	-17.8%
Texas	196.34	30	-5.1%	-18.3%
Nevada	194.07	31	-6.2%	-19.3%
Michigan	188.93	32	-8.6%	-21.4%
Connecticut	187.65	33	-9.3%	-22.0%
Mississippi	185.87	34	-10.1%	-22.7%
Virginia	185.37	35	-10.4%	-22.9%
New Mexico	181.47	36	-12.2%	-24.5%
Delaware	180.35	37	-12.8%	-25.0%
Indiana	178.04	38	-13.9%	-26.0%
Rhode Island	176.12	39	-14.8%	-26.8%
Utah	174.91	40	-15.4%	-27.3%
Alabama	174.68	41	-15.5%	-27.3%
Missouri	164.81	42	-20.3%	-31.5%
Massachusetts	157.24	43	-24.0%	-34.6%
Louisiana	156.57	44	-24.3%	-34.9%
Alaska	155.61	45	-24.7%	-35.3%
New York	155.07	46	-25.0%	-35.5%
South Carolina	155.02	47	-25.0%	-35.5%
Arizona	154.97	48	-25.1%	-35.5%
New Jersey	125.83	49	-39.1%	-47.7%
Georgia	125.30	50	-39.4%	-47.9%
Dist. of Col.	88.37	51	-57.3%	-63.2%

**CHART M: FY 2011 OVERALL TAX BURDEN**  
**Tax per \$1000 Total Personal Income**

09/18/13

State	Overall Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	103.10			
Alaska	221.61	1	114.9%	148.5%
North Dakota	150.52	2	46.0%	68.7%
New York	147.11	3	42.7%	64.9%
Wyoming	136.68	4	32.6%	53.2%
Maine	120.04	5	16.4%	34.6%
Vermont	119.83	6	16.2%	34.3%
Dist. of Col.	118.84	7	15.3%	33.2%
New Jersey	113.30	8	9.9%	27.0%
Minnesota	112.34	9	9.0%	25.9%
West Virginia	112.18	10	8.8%	25.8%
Wisconsin	111.87	11	8.5%	25.4%
Connecticut	111.74	12	8.4%	25.3%
Hawaii	111.04	13	7.7%	24.5%
California	110.47	14	7.2%	23.9%
Rhode Island	109.85	15	6.5%	23.2%
Delaware	107.82	16	4.6%	20.9%
Illinois	104.84	17	1.7%	17.5%
Ohio	103.42	18	0.3%	16.0%
Pennsylvania	103.03	19	-0.1%	15.5%
Iowa	102.06	20	-1.0%	14.4%
Nebraska	101.80	21	-1.3%	14.1%
Massachusetts	101.47	22	-1.6%	13.8%
Kansas	101.15	23	-1.9%	13.4%
New Mexico	100.70	24	-2.3%	12.9%
Michigan	100.06	25	-2.9%	12.2%
Indiana	99.94	26	-3.1%	12.0%
Arkansas	99.56	27	-3.4%	11.6%
Kentucky	98.95	28	-4.0%	10.9%
Nevada	98.26	29	-4.7%	10.2%
Maryland	97.62	30	-5.3%	9.4%
Mississippi	96.72	31	-6.2%	8.4%
Colorado	96.60	32	-6.3%	8.3%
North Carolina	96.53	33	-6.4%	8.2%
Oregon	96.14	34	-6.8%	7.8%
Utah	95.14	35	-7.7%	6.7%
Louisiana	94.13	36	-8.7%	5.5%
Montana	94.08	37	-8.8%	5.5%
Washington	93.91	38	-8.9%	5.3%
Arizona	93.12	39	-9.7%	4.4%
Texas	89.30	40	-13.4%	0.1%
<b>Idaho</b>	<b>89.20</b>	<b>41</b>	<b>-13.5%</b>	<b>0.0%</b>
New Hampshire	88.00	42	-14.6%	-1.3%
Georgia	87.85	43	-14.8%	-1.5%
South Carolina	87.23	44	-15.4%	-2.2%
Florida	86.55	45	-16.1%	-3.0%
Virginia	86.48	46	-16.1%	-3.0%
Missouri	85.44	47	-17.1%	-4.2%
Oklahoma	84.98	48	-17.6%	-4.7%
Alabama	83.40	49	-19.1%	-6.5%
Tennessee	81.55	50	-20.9%	-8.6%
South Dakota	78.75	51	-23.6%	-11.7%



**CHART N: FY 2011 PER CAPITA OVERALL TAXES**

09/18/13

State	Per Capita Overall Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	4,295.54			
Alaska	10,073.99	1	134.5%	238.6%
Dist. of Col.	8,673.07	2	101.9%	191.5%
New York	7,421.64	3	72.8%	149.5%
North Dakota	6,877.57	4	60.1%	131.2%
Wyoming	6,474.44	5	50.7%	117.6%
Connecticut	6,346.38	6	47.7%	113.3%
New Jersey	6,015.99	7	40.1%	102.2%
Massachusetts	5,424.72	8	26.3%	82.4%
Minnesota	5,016.13	9	16.8%	68.6%
Vermont	5,011.43	10	16.7%	68.5%
Maryland	4,972.47	11	15.8%	67.1%
California	4,915.04	12	14.4%	65.2%
Rhode Island	4,835.45	13	12.6%	62.5%
Hawaii	4,769.33	14	11.0%	60.3%
Illinois	4,630.88	15	7.8%	55.7%
Maine	4,556.88	16	6.1%	53.2%
Wisconsin	4,484.43	17	4.4%	50.7%
Delaware	4,484.18	18	4.4%	50.7%
Pennsylvania	4,376.27	19	1.9%	47.1%
Colorado	4,259.30	20	-0.8%	43.2%
Nebraska	4,234.29	21	-1.4%	42.3%
Washington	4,163.64	22	-3.1%	40.0%
Iowa	4,128.18	23	-3.9%	38.8%
Kansas	4,095.92	24	-4.6%	37.7%
New Hampshire	4,030.40	25	-6.2%	35.5%
Virginia	3,967.36	26	-7.6%	33.4%
Ohio	3,909.86	27	-9.0%	31.4%
West Virginia	3,760.44	28	-12.5%	26.4%
Nevada	3,755.23	29	-12.6%	26.2%
Michigan	3,655.26	30	-14.9%	22.9%
Oregon	3,647.84	31	-15.1%	22.6%
Louisiana	3,631.31	32	-15.5%	22.1%
Indiana	3,552.98	33	-17.3%	19.4%
Texas	3,541.63	34	-17.6%	19.1%
North Carolina	3,492.93	35	-18.7%	17.4%
New Mexico	3,487.60	36	-18.8%	17.2%
Montana	3,442.64	37	-19.9%	15.7%
Florida	3,419.89	38	-20.4%	15.0%
Arkansas	3,385.89	39	-21.2%	13.8%
Arizona	3,348.45	40	-22.0%	12.6%
Kentucky	3,333.42	41	-22.4%	12.1%
South Dakota	3,277.29	42	-23.7%	10.2%
Missouri	3,268.75	43	-23.9%	9.9%
Utah	3,218.20	44	-25.1%	8.2%
Oklahoma	3,173.91	45	-26.1%	6.7%
Georgia	3,172.78	46	-26.1%	6.7%
Mississippi	3,113.12	47	-27.5%	4.6%
Tennessee	2,980.99	48	-30.6%	0.2%
<b>Idaho</b>	<b>2,974.86</b>	<b>49</b>	<b>-30.7%</b>	<b>0.0%</b>
South Carolina	2,940.89	50	-31.5%	-1.1%
Alabama	2,889.15	51	-32.7%	-2.9%

**CHART O: FY 2011 PER CAPITA INCOME**

09/18/13

State	Per Capita Income (\$)	Rank Based on Income	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
<b>United States</b>	41,663			
Dist. of Col.	72,984	1	75.2%	118.8%
Connecticut	56,794	2	36.3%	70.3%
Massachusetts	53,463	3	28.3%	60.3%
New Jersey	53,099	4	27.4%	59.2%
Maryland	50,939	5	22.3%	52.7%
New York	50,451	6	21.1%	51.3%
Wyoming	47,368	7	13.7%	42.0%
Virginia	45,876	8	10.1%	37.6%
New Hampshire	45,801	9	9.9%	37.3%
North Dakota	45,693	10	9.7%	37.0%
Alaska	45,458	11	9.1%	36.3%
Minnesota	44,652	12	7.2%	33.9%
California	44,490	13	6.8%	33.4%
Washington	44,338	14	6.4%	32.9%
Illinois	44,173	15	6.0%	32.4%
Colorado	44,093	16	5.8%	32.2%
Rhode Island	44,019	17	5.7%	32.0%
Hawaii	42,950	18	3.1%	28.8%
Pennsylvania	42,475	19	1.9%	27.4%
Vermont	41,821	20	0.4%	25.4%
South Dakota	41,615	21	-0.1%	24.8%
Nebraska	41,593	22	-0.2%	24.7%
Delaware	41,589	23	-0.2%	24.7%
Kansas	40,493	24	-2.8%	21.4%
Iowa	40,447	25	-2.9%	21.3%
Wisconsin	40,087	26	-3.8%	20.2%
Texas	39,659	27	-4.8%	18.9%
Florida	39,512	28	-5.2%	18.5%
Louisiana	38,579	29	-7.4%	15.7%
Missouri	38,259	30	-8.2%	14.7%
Nevada	38,219	31	-8.3%	14.6%
Maine	37,963	32	-8.9%	13.8%
Oregon	37,945	33	-8.9%	13.8%
Ohio	37,804	34	-9.3%	13.3%
Oklahoma	37,349	35	-10.4%	12.0%
Montana	36,593	36	-12.2%	9.7%
Tennessee	36,553	37	-12.3%	9.6%
Michigan	36,531	38	-12.3%	9.5%
North Carolina	36,184	39	-13.2%	8.5%
Georgia	36,114	40	-13.3%	8.3%
Arizona	35,959	41	-13.7%	7.8%
Indiana	35,553	42	-14.7%	6.6%
Alabama	34,643	43	-16.8%	3.9%
New Mexico	34,634	44	-16.9%	3.8%
Arkansas	34,007	45	-18.4%	2.0%
Utah	33,825	46	-18.8%	1.4%
South Carolina	33,716	47	-19.1%	1.1%
Kentucky	33,687	48	-19.1%	1.0%
West Virginia	33,521	49	-19.5%	0.5%
<b>Idaho</b>	<b>33,352</b>	<b>50</b>	<b>-19.9%</b>	<b>0.0%</b>
Mississippi	32,187	51	-22.7%	-3.5%