

**STATE AND LOCAL TAX BURDEN ANALYSIS
EXECUTIVE SUMMARY
FY 2016 TAXES**

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

On the basis of taxes paid per person, Idaho's overall tax burden ranks 46th nationally (out of 51) and 11th regionally (out of the 11 western states).

	<u>RANK</u>		<u>RANK</u>	
Property tax.....	42	39.3% below national average	10	33.7% below western median
Sales tax.....	34	20.2% below national average	8	30.2% below western median
Individual income.....	33	22.2% below national average	6	equal to the western median
Corporate income...	29	<u>32.9% below national average</u>	5	<u>2.7% above western median</u>
Overall ranking.....	46	29.0% below national average	11	17.8% below western median

Because of relatively low income in Idaho, the state's overall tax burden relative to income is 38th nationally and 10th among the 11 western states.

Property tax.....	38	25.0% below national average	9	10.9% below western median
Sales tax.....	25	1.4% below national average	8	1.3% below western median
Individual income.....	30	3.8% below national average	5	0.4% above western median
Corporate income.....	24	<u>17.1% below national average</u>	3	<u>28.8% above western median</u>
Overall ranking.....	38	12.2% below national average	10	5.5% below western median

Between FY 2015 and FY 2016, Idaho overall relative tax burdens changed more than has been typical, with rank swings up to +11 in per capita motor fuels and vehicle taxes due to a rate increase. 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	\$ 88.22	\$3,514
National average total tax burden	\$100.48	\$4,946
Western median total tax burden	\$ 93.34	\$4,277

Because per capita income in Idaho is 19.1 percent lower than the U.S. average, ranking systems which compare taxes to income will show higher comparative taxes in Idaho than systems which are based on population.

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

Idaho's major taxes continue to show balance with little change between FY 2014 and FY 2015. In FY 2016, property taxes raised 26.9% of overall tax revenue, while income taxes accounted for 29.0% (individual for 25.8% and corporate income tax for 3.2%), and sales tax accounted for 26.5% of state and local tax revenue.

**COMPARATIVE TAX POTENTIAL:
Tax Burden in Idaho and the United States
Fiscal Year 2016**

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Acknowledgement:

Tax and population information is available from the U.S. Census Bureau, at http://www2.census.gov/govs/state/16_methodology.pdf, the Bureau's Internet website, although information supplied for this report may vary slightly from Census website information because income is derived from U.S. Bureau of Economic Analysis quarterly estimates and averaged to better represent fiscal year income.

**Comparative Tax Potential FY 2016
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Detailed tax burden charts, with numbered charts showing tax effort percentages and lettered charts showing taxes per \$1,000 or per person as follows:

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

TAX BURDEN IN IDAHO AND THE UNITED STATES - FISCAL YEAR 2016

IDAHO TAX REVENUE SYSTEM - SUMMARY:

In terms of the amount of revenue collected in comparison to income and population, Idaho state and local tax collections tend to indicate low overall taxes, with 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 46th highest nationally and 11th highest (lowest) in the 11 western states. Although our ranking improved between FY2015 and FY2016, Idaho continues to have low per capita income (with a rank of 44th nationally out of 51 states and the District of Columbia and 10th out of the 11 western states), and this raises our tax burden relative to income to 38th nationally, but 10th in the western states. This year's overall per capita tax burden decreased by 2 ranks, while our income based tax burden ranking decreased by 1 rank in comparison to the FY 2015 rankings.

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

Similar overall patterns emerge using either income-based or population-based comparisons; however, our tax burden appears lower when computed on a per capita basis. This reflects our relatively low per capita income, which was 19.1% below the U.S. average, despite a gain of 5 ranks, and is ranked 44th out of 50 states and the District of Columbia.

A comparison of FY 2015 and FY 2016 Idaho tax burden is summarized in Table 1 and described as follows for our major taxes:

- Idaho's individual income tax burden increased slightly, but remains well below long term trends. Relative to income, Idaho went from 14.1% over the U.S. average in FY 2008 to 1.4% below the U.S. average in FY 2015, and then continued to decrease to 3.8% below the U.S. average in FY 2016. This relative burden was similar to that noted in FY 2014. For the individual income tax, Idaho's income based ranking had dropped from 19th highest in 2008 to 31st highest in 2013, and was 30th in FY 2016. Our population based ranking followed the same pattern of significant decreases from 23rd in FY 2007 to 35th in FY 2013, rebounding slightly to 33rd in FY 2015 and FY 2016.
- Corporate income tax burden is highly volatile due mostly to variations in corporate taxable income. On an income basis, the relative burden in Idaho decreased to 17.1% below the U.S. average in FY 2016, its lowest since FY 2010, and reflected a 12.9% decrease in corporate tax collections in Idaho compared to a 5.2% decrease in these taxes nationwide.
- Property tax burdens in Idaho remain very low. Relative to income, these taxes are now 25.0% below the U.S. average, their lowest relative point since FY 2010. The 1.9% rate of increase in property tax collections in Idaho was less than the national 3.1% rate of increase. It should be noted that the FY 2015 property tax collections used for comparison purposes are the revised (reduced) collections reported currently by the Census Bureau, rather than the collections reported in the FY 2015 edition of this tax burden report series.

- Idaho’s relative sales tax burden increased slightly in FY 2016 and is now 1.4% below the U.S. average, the highest since FY 2013. Sales tax collections in Idaho grew 6.6%, while nationally, growth in this tax was 2.4%.
- Idaho's relative motor vehicle tax burden (fuel taxes and motor vehicle licenses and registration fees) increased substantially to 71.3% over the U.S. average. This is the highest relative burden for this tax since FY 2002. The FY 2016 increase corresponds to a 28% increase in the tax rate effective July 1, 2015. Comparisons between states are difficult for these taxes, because some states require motor vehicles to pay personal property tax, in which case the amounts would be included in the property tax category. Idaho's motor vehicle registration fees are in lieu of property tax and tend to inflate the apparent relative level of Idaho motor vehicle taxes.

Overall state and local taxes in Idaho increased 4.7% in FY 2016. Our relative overall tax burden decreased slightly from FY 2015 to FY 2016 and remains low nationally. The basis for this comparison is the revised FY 2015 Census tax collection report for Idaho, released after the completion of the FY 2015 tax burden study, rather than the original (published) FY 2015 edition. The revision reflects the lower FY 2015 property tax revenue for Idaho now reported by the Census Bureau.

Idaho's major taxes traditionally have been balanced. In FY 2016, property taxes raised 26.9% of overall tax revenue, while income taxes accounted for 29.0% (individual for 25.8% and corporate income tax for 3.2%), and sales tax accounted for 26.5% of our tax revenue.

Regionally, western states either do not have sales tax or tend to rely more on this tax than most other areas of the country. For many years, this study showed Idaho with the lowest relative sales tax among western states using the tax. This pattern began to change in FY 2007, with Colorado in the bottom position. In FY 2014, our rank changed to 8th of these 9 western states, and, since that time, Utah has been in the lowest position relative to income. Idaho’s position in the western states is the same on a per capita basis.

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

Table 1: Change in Total Tax Collections FY 2015 - FY 2016

Tax Type	Idaho - FY 2015/2016 Percent Change	U.S. - FY 2015/2016 Percent Change
Property (rev.)*	1.9%	3.1%
Sales	6.6%	2.4%
Individual Income	2.9%	2.3%
Corporate Income	-12.9%	-5.2%
Motor Vehicle	27.5%	3.4%
Overall (rev.)*	4.7%	2.3%

* FY 2015 base for comparison revised by Census and will not match FY 2015 published report.

METHODOLOGY AND LIMITATIONS:

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

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

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

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

NATIONAL CONDITIONS:

Total nationwide state and local taxes for fiscal year 2016 were \$1,599.4 billion, up 4.7% since FY 2015. This was similar to last year's 5.1% increase. Total personal income increased 4.5% to \$15,918,260 million. The national average state and local tax rate decreased slightly from 10.45% in FY 2015 to 10.05% of income in FY 2016.

In 2016, total U.S. population increased by 0.8% to 323,406,000. The average overall per capita tax increased 1.3% to \$4,946.

Tax burden studies look at the overall burden of one or more taxes on the economy using either total personal income or population as proxies of economic strength. These studies do not enable the determination of the tax incidence on any particular sector, such as wage earners or business or agricultural property. In general, however, states that typically over-utilize most or all taxes tend to be the ones with high tax burdens, especially relative to income. In FY 2016 the greatest overall tax overutilization relative to income and to other states, was found in New York (\$57.8 billion), while the greatest amounts of underutilization were \$22.3 billion in Florida and \$16.6 billion in Texas. Patterns for New York, Texas, and Florida have become ingrained over time.

Significant rank changes are shown in Table 2, which includes descriptions of contributing factors. Chart numbers referenced are those found in the Appendix.

Table 2: Significant changes in relative tax burden – FY 2015 – FY 2016

Tax Type Chart Number		State	Change in Rank	Reason for Change
Sales Tax Chart II	Personal income	Wyoming	-8	All industrial super sectors experienced decreases in sales tax collection due to depressed oil and natural gas prices.
Individual Income tax burden Chart III	Personal income	Illinois	-12	Income tax rates rolled back between fiscal year 2014 and 2016. Annual state income tax revenues reduced by more than \$4.5 billion.
Corporate income tax burden Chart IV	Personal income	Connecticut	10	Increases in corporate tax rates combined with limitations on tax credit usage and an additional tax surcharge for 2016.
Corporate income tax burden Chart IV	Personal income	Maryland	12	State corporate tax revenues increased by 12.5% over FY 2015, while national corporate tax revenue decreased by 5.2% during this same period.
Corporate income tax burden Chart IV	Personal income	Montana	-9	Corporate income has declined due to slump in the oil industry and farming. Experts blame the oil bust in the Bakkan, low cattle prices, and drought.
Corporate income tax burden Chart IV	Personal income	New Mexico	-15	Corporate income declined due to slump in the oil industry and a legislative reduction in corporate tax rate beginning in 2013.
Corporate income tax burden Chart IV	Personal income	North Dakota	-14	Steep declines in oil prices caused significant decreases in corporate revenue collections in 2016.
Combined Corporate and Individual Income tax burden Chart V	Personal income	Illinois	-18	Income tax rates rolled back between fiscal year 2014 and 2016. Annual state income tax revenues reduced by more than \$4.5 billion.
Motor Fuels and license tax burden Chart VI	Personal income	Georgia	11	Prepaid state fuels tax eliminated and 26 cents/gallon excise tax for most fuels, 29 cents/gallon for diesel implemented statewide (July, 2015).
Motor Fuels and license tax burden Chart VI	Personal income	New Mexico	10	Legislation in 2015 providing for payment of apportionable fees based on the total distance operated and multiple-trip permits for specialized haul vehicles.
Overall tax burden Chart VII	Personal income	Montana	-11	Corporate income has declined due to slump in the oil industry. Employment numbers declined due to decrease in corporate profits.
Overall tax burden Chart VII	Personal income	Wyoming	-17	All industrial super sectors experienced decreases in profits due to depressed oil and natural gas prices. Employment experienced significant decline.
Sales tax burden Chart IX	Per capita	Wyoming	-8	All industrial super sectors experienced decreases in sales tax collection due to depressed oil and natural gas prices.
Individual income tax burden Chart X	Per capita	Illinois	-12	Partial sunset of income tax rate hikes in 2015 places 2016 income tax rates between 2011 and 2014 rates.

Table 2: Significant changes in relative tax burden – FY 2015 – FY 2016 (continued)

Tax Type Chart Number		State	Change in Rank	Reason for Change
Corporate income tax burden Chart XI	Per capita	New Mexico	-11	Reduction in Corp. tax rate in the top 2 corporate income tax brackets. Slump in oil sector profits and fossil fuel prices.
Corporate income tax burden Chart XI	Per capita	North Dakota	-13	Steep declines in oil prices caused significant decreases in corporate revenue collections in 2016.
Corporate and individual income tax burden Chart XII	Per capita	North Dakota	-8	Steep declines in oil prices caused significant decreases in corporate revenue collections and employment numbers in 2016.
Motor Fuels and License tax burden Chart XIII	Per capita	Georgia	13	Prepaid state fuels tax eliminated and 26 cents/gallon excise tax for most fuels, 29 cents/gallon for diesel implemented statewide (July, 2015).
Motor Fuels and License tax burden Chart XIII	Per capita	Idaho	11	Legislation increasing all motor fuels tax by 28% in 2015.
Motor Fuels and License tax burden Chart XIII	Per capita	Kentucky	-8	Reduction in average wholesale price, motor fuels excise tax (19.6 cents/gallon) and declining vehicle miles traveled limited growth in fuels tax rates.
Overall Tax Burden Chart XIV	Per capita	Oklahoma	-8	Reduction of state's revenue by 7.4% to 2012 levels, which has caused unemployment figures to rise higher than national average.
Overall Tax Burden Chart XIV	Per capita	Wyoming	-8	Corporate income has declined due to slump in the oil industry. Employment numbers declined due to decrease in corporate profits.
Income Chart XV	Per capita	Louisiana	-8	Personal income fell 1.45% in 2016. Nationally, per capita income rose 5.35%. Louisiana's per capita income fell to 15.66% below the national average.
Income Chart XV	Per capita	Oklahoma	-9	Personal income fell 2.5% in 2016. Nationally, per capita income rose 5.35%. Oklahoma's per capita income fell to 14.5% below the national average.

DISTORTING FACTORS:

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

PRIOR REPORTS:

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

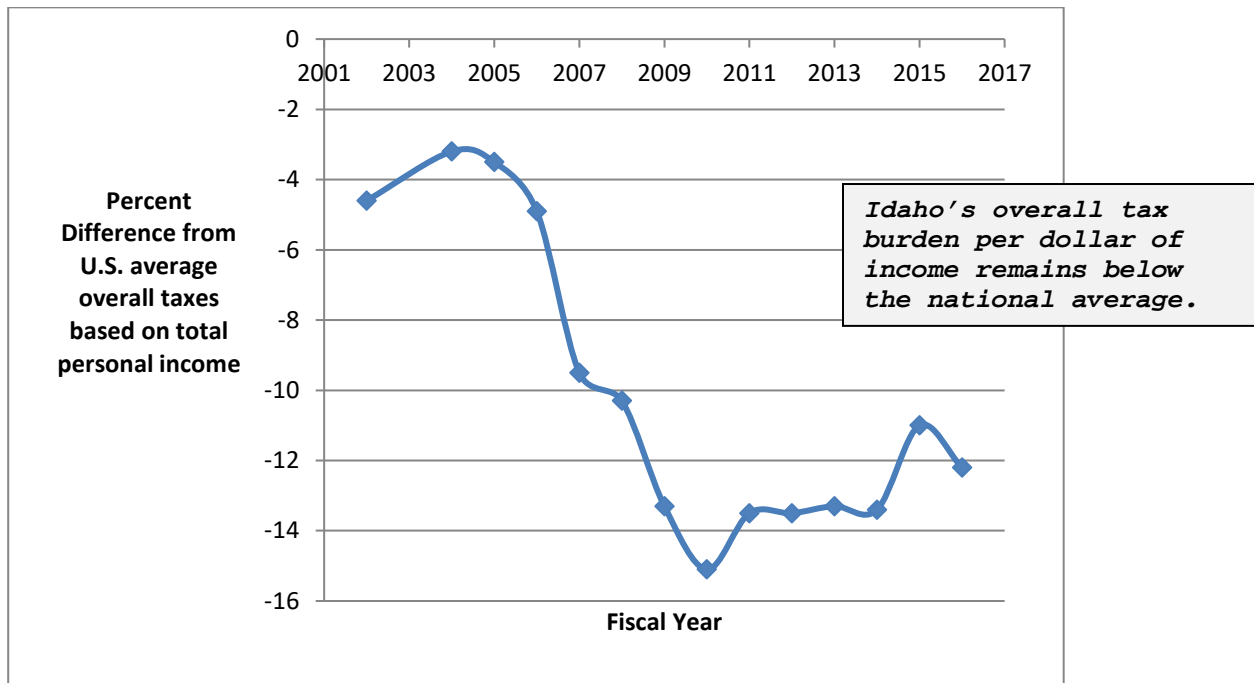
SUMMARY OF IDAHO'S TAX BURDEN:

Prior to 2002, the long-term pattern in Idaho had been a relative overall tax burden slightly above the U.S. average using income based analysis and significantly below the U.S. average on a per capita basis. Since that time, and especially since Fiscal Year 2006, as shown in the following chart, total relative tax burdens in Idaho have dipped well below the U.S. average when compared to income.

The all-time low (since FY 1977) was reached in FY 2010, followed by a slight increase in FY 2011. After three relatively level years, there was an increase in FY 2015 followed by a decrease in FY 2016.

Our income based relative ranking decreased slightly from 37th in FY 2015 to 38th in FY 2016. Idaho's per capita ranking increased from 48th in FY 2015 to 46th in FY 2016.

As has been noted elsewhere in this report, FY 2015 and FY 2016 rankings may not be directly comparable due to a significant revision in Idaho's FY 2015 property tax revenue. This revision is reflected in percentage comparisons between the two years, as these comparisons are based on revised FY 2015 data, but not in comparisons of relative ranking, which are based on original data.



In FY 2016, Idaho underutilized all taxes by \$820.1 million using income as a basis for comparison. The FY 2016 amount of underutilization is the largest since at least FY 1977, the first year this measure was computed. This reflects relatively strong income growth in Idaho between FY 2015 and FY 2016.

The overall tax burden in Idaho in FY 2016 decreased from \$92.99 in FY 2015 to \$88.22 in FY 2016 per \$1,000 of income. Overall taxes increased 4.7% during this period and total personal income increased 9.5% over the same period. Our per capita taxes increased 2.2%, to \$3,514 for each person. National average taxes in FY 2016 were \$100.48 per \$1,000 of income (3.9% lower than in FY 2015) or \$4,946 for each person. Table 3 shows our tax effort and corresponding rank on a national level. An effort of 100% would indicate taxes equal to the U.S. average effective tax rate based either on total personal income or population for a particular tax or overall.

Table 3: FY 2016 Idaho taxes in comparison to U.S. averages

Type of Tax	Based on Income		Based on Population	
	Tax Effort %	Rank*	Tax Effort %	Rank*
Property	75.0	38	60.7	42
Sales	98.6	25	79.8	34
Individual Income	96.2	30	77.8	33
Corporate Income	82.9	24	67.1	29
Motor Vehicle	171.3	3	138.6	7
Overall	87.8	38	71.0	46

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

Between FY 2015 and FY 2016, per capita income in Idaho increased 7.8%, while the national average per capita income increased 5.4%. Idaho per capita income remains low, but rose slightly in relative terms to 19.1% below the U.S. average, with a corresponding rise in our national rank from 49th to 44th. FY 2016 represents Idaho's highest point since FY 2009 with respect to U.S. average per capita income and our highest rank on this measure since FY 2005.

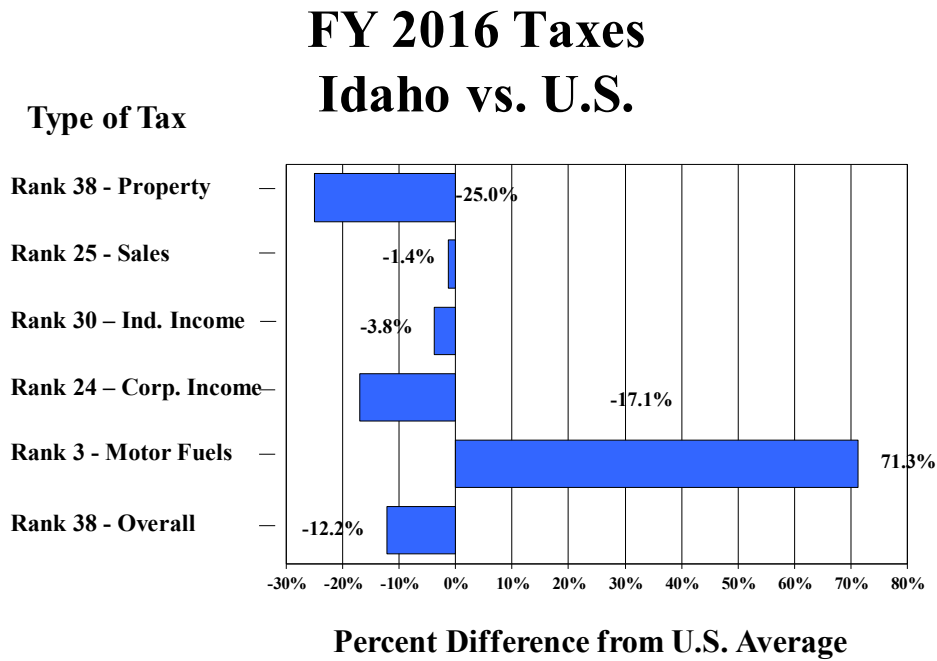
Ranking systems which compare taxes to income will show higher comparative taxes in Idaho than systems which are based on population.

Table 4 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).

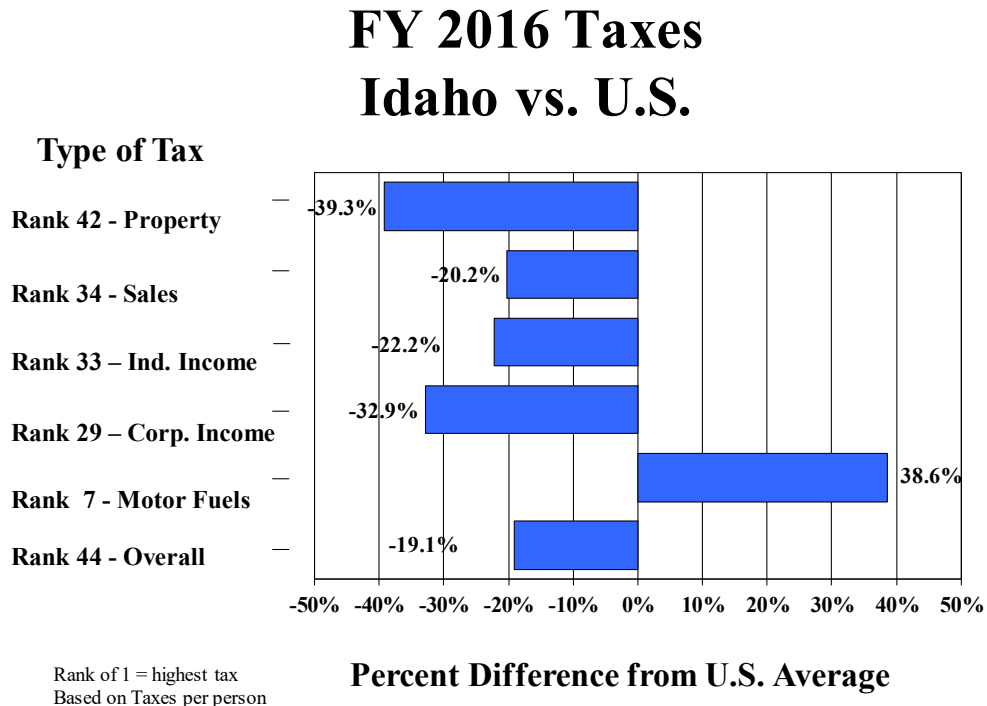
Table 4: Relative income and tax ranks for Idaho since FY 2012

Type of Tax	Number of States	Income Basis for Rank					Population Basis for Rank				
		FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Property	51	38	37	36	35	38	41	42	41	40	42
Sales	47	28	26	25	25	25	38	35	36	37	34
Individual Income	44	30	31	30	27	30	33	35	34	33	33
Corporate Income	47	21	23	25	22	24	29	32	29	29	29
Motor Vehicle	51	7	6	9	7	3	18	17	19	18	7
Overall	51	42	41	41	37	38	49	49	48	48	46
Per Capita Income	51	49	50	48	49	44	XX	XX	XX	XX	XX

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

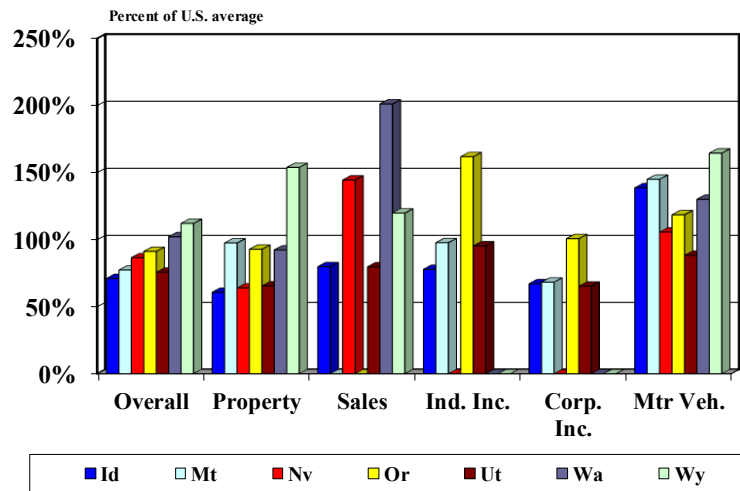


On a per capita population) basis, our tax burden can be viewed using the following chart:



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

Fiscal Year 2016 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 2016 (1= highest effective rate)						
Type of Tax	Idaho's Rank Among 11 Western States (National Rank)	Western States Having Lower Taxes National Rank:		Western States with Higher Taxes National Rank:		Western States Not Using Tax
Property Tax	9 (38)	Nevada New Mexico	41 45	Arizona California Colorado Montana Oregon Utah Washington Wyoming	33 30 31 15 19 35 34 18	
Sales Tax	8 (25)	Utah	30	Arizona California Colorado Nevada New Mexico Washington Wyoming	7 24 23 3 4 2 21	Montana Oregon
Individual Income Tax	5 (30)	Arizona Colorado New Mexico	40 31 37	California Montana Oregon Utah	6 17 2 15	Nevada Washington Wyoming
Corporate Income Tax	3 (24)	Arizona Colorado Montana New Mexico Utah	37 35 27 44 26	California Oregon	12 16	Nevada Washington Wyoming
Motor Vehicle Tax	1 (3)	Arizona California Colorado Montana Nevada New Mexico Oregon Utah Washington Wyoming	38 39 35 5 21 10 14 27 22 8			
All State & Local Taxes	10 (38)	Montana	39	Arizona California Colorado Nevada New Mexico Oregon Utah Wyoming Washington	36 11 37 27 19 25 34 26 30	

Population-Based Comparisons – FY 2016

Type of Tax	Idaho's Rank Among 11 Western States (National Rank)	Western States Having Lower Taxes National Rank	Western States with Higher Taxes National Rank	Western States Not Using Tax	
Property Tax	10 (42)	New Mexico	48 Arizona California Colorado Montana Nevada Oregon Utah Washington Wyoming	35 18 26 21 37 24 36 25 8	
Sales Tax	8 (34)	Utah	35 Arizona California Colorado Nevada New Mexico Washington Wyoming	14 16 18 5 10 2 13	Montana Oregon
Individual Income Tax	6 (33)	Arizona New Mexico	41 38 California Colorado Montana Oregon Utah	6 18 24 8 25	Nevada Washington Wyoming
Corporate Income Tax	5 (29)	Arizona New Mexico Utah	39 44 31 California Colorado Montana Oregon	9 28 27 17	Nevada Washington Wyoming
Motor Vehicle Tax	3 (7)	Arizona California Colorado Nevada New Mexico Oregon Utah Washington	45 25 26 23 22 15 34 11 Montana Wyoming	6 4	
All State & Local Taxes	11 (46)		Arizona California Colorado Montana Nevada New Mexico Oregon Utah Washington Wyoming	45 9 23 38 28 35 25 41 18 14	

Effective Tax Rate as Percent of 2016 Total Personal Income							
Tax Category	Idaho	11 Western			Nationwide		
		High	Median	Low	High	Median	Low
Property Tax	2.37%	4.23%	2.66%	1.99%	5.54%	2.82%	1.40%
		WY	AZ	NM	NH	OH	AL
Sales Tax	2.34%	4.33%	2.37%	0%	4.81%	2.33%	0%
		WA	CO	MT OR	HI	NC	DE MT NH OR
Individual Income Tax	2.27%	4.14%	2.27%	0%	4.87%	2.35%	0%
		OR	CO	NV WA WY	NY	NE	FL NV SD TX WA WY AK
Corporate Income Tax	0.28	0.45%	0.22%	0%	0.89%	0.27%	0%
		CA	CO	NV WA WY	NY	UT	NV TX WA WY
*Motor Vehicle Tax	0.78	0.78%	0.54%	0.41%	0.91%	0.49%	0.12%
		ID	NV	CA	IA	IL	DC
Total State & Local Taxes	8.80%	10.76%	9.33%	8.78%	14.90%	9.83%	6.76%
		CA	WA	MT	NY	WY	AK

*Includes motor fuels.

Idaho's Fiscal Year 2016 Total Per Capita Taxes (\$)							
Tax Category	Idaho	11 Western			Nationwide		
		High	Median	Low	High	Median	Low
Property Tax	\$ 944	\$ 2,393	\$1,425	\$ 768	\$3,535	\$1,425	\$ 545
		WY	CO	NM	DC	CO	AL
Sales Tax	\$ 930	\$ 2,344	\$1,332	\$ 0	\$ 2,407	\$1,046	\$ 0
		WA	CA	MT OR	HI	CT	DE MT NH OR
Individual Income Tax	\$ 905	\$ 2,055	\$ 905	\$ 0	\$ 2,929	\$ 1,076	\$ 0
		CA	ID	NV WA WY	NY	IL	FL NV SD TX WA WY AK
Corporate Income Tax	\$ 112	\$ 252	\$ 110	\$ 0	\$ 813	\$ 120	\$ 0
		CA	UT	NV WA WY	DC	IA	NV TX WA WY
*Motor Vehicle Tax	\$ 311	\$ 370	\$ 238	\$ 164	\$ 422	\$ 228	\$ 91
		WY	NM	AZ	IA	CO	DC
Total State & Local Taxes	\$3,514	\$ 6,077	\$ 4,277	\$ 3,514	\$10,841	\$ 4,494	\$ 3,203
		CA	NV	ID	DC	KS	AL

*Includes motor fuels.

APPENDIX

CHART I: FY 2016 PROPERTY TAX BURDEN - BASED ON TOTAL PERSONAL INCOME

11/13/18

State	Personal Income FY 2016 \$ Million	State & Local FY-16 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	15,918,260	503,238.7			3.16%		
Alabama	189,238	2,650.5	5,982.6	3,332.1	1.40%	44.3%	51
Alaska	41,829	1,518.0	1,322.4	(195.6)	3.63%	114.8%	14
Arizona	275,649	7,335.5	8,714.3	1,378.9	2.66%	84.2%	33
Arkansas	117,600	2,126.6	3,717.8	1,591.2	1.81%	57.2%	48
California	2,220,105	61,266.0	70,186.2	8,920.2	2.76%	87.3%	30
Colorado	286,196	7,880.3	9,047.8	1,167.4	2.75%	87.1%	31
Connecticut	248,355	10,501.4	7,851.5	(2,649.9)	4.23%	133.8%	9
Delaware	45,386	819.8	1,434.8	615.1	1.81%	57.1%	49
Dist. of Col.	51,956	2,418.9	1,642.5	(776.4)	4.66%	147.3%	6
Florida	936,649	26,098.5	29,611.2	3,512.7	2.79%	88.1%	27
Georgia	431,528	11,957.6	13,642.3	1,684.6	2.77%	87.7%	29
Hawaii	71,568	1,629.2	2,262.6	633.3	2.28%	72.0%	40
Idaho	66,910	1,586.3	2,115.3	529.0	2.37%	75.0%	38
Illinois	670,264	27,210.9	21,189.7	(6,021.3)	4.06%	128.4%	10
Indiana	283,903	6,417.7	8,975.3	2,557.6	2.26%	71.5%	42
Iowa	144,961	4,953.7	4,582.8	(370.9)	3.42%	108.1%	17
Kansas	137,333	4,331.3	4,341.6	10.4	3.15%	99.8%	20
Kentucky	173,716	3,437.6	5,491.8	2,054.2	1.98%	62.6%	46
Louisiana	199,421	4,155.0	6,304.5	2,149.5	2.08%	65.9%	44
Maine	58,905	2,825.1	1,862.2	(962.9)	4.80%	151.7%	4
Maryland	347,040	9,319.1	10,971.3	1,652.2	2.69%	84.9%	32
Massachusetts	438,398	16,085.3	13,859.5	(2,225.8)	3.67%	116.1%	13
Michigan	438,586	14,039.2	13,865.4	(173.8)	3.20%	101.3%	18
Minnesota	287,449	8,658.7	9,087.4	428.7	3.01%	95.3%	21
Mississippi	105,965	2,949.7	3,350.0	400.2	2.78%	88.1%	28
Missouri	262,990	5,916.7	8,314.1	2,397.4	2.25%	71.2%	43
Montana	45,234	1,575.7	1,430.0	(145.7)	3.48%	110.2%	15
Nebraska	95,394	3,642.2	3,015.8	(626.5)	3.82%	120.8%	12
Nevada	128,629	2,923.0	4,066.5	1,143.4	2.27%	71.9%	41
New Hampshire	75,015	4,159.2	2,371.5	(1,787.7)	5.54%	175.4%	1
New Jersey	549,162	28,078.9	17,361.2	(10,717.7)	5.11%	161.7%	3
New Mexico	80,532	1,602.5	2,545.9	943.4	1.99%	62.9%	45
New York	1,192,744	55,176.1	37,707.3	(17,468.8)	4.63%	146.3%	7
North Carolina	426,899	9,906.0	13,496.0	3,590.0	2.32%	73.4%	39
North Dakota	39,838	979.4	1,259.4	280.0	2.46%	77.8%	37
Ohio	520,867	14,689.7	16,466.6	1,776.9	2.82%	89.2%	26
Oklahoma	168,561	2,741.4	5,328.9	2,587.5	1.63%	51.4%	50
Oregon	185,944	5,901.8	5,878.4	(23.4)	3.17%	100.4%	19
Pennsylvania	649,464	18,891.3	20,532.1	1,640.8	2.91%	92.0%	24
Rhode Island	53,363	2,554.2	1,687.0	(867.2)	4.79%	151.4%	5
South Carolina	196,646	5,772.6	6,216.7	444.2	2.94%	92.9%	22
South Dakota	41,805	1,201.3	1,321.6	120.4	2.87%	90.9%	25
Tennessee	287,104	5,560.0	9,076.5	3,516.5	1.94%	61.3%	47
Texas	1,281,970	49,167.3	40,528.1	(8,639.2)	3.84%	121.3%	11
Utah	125,298	3,101.7	3,961.2	859.5	2.48%	78.3%	35
Vermont	31,276	1,616.3	988.8	(627.5)	5.17%	163.5%	2
Virginia	444,844	13,001.2	14,063.3	1,062.0	2.92%	92.4%	23
Washington	393,962	10,458.1	12,454.7	1,996.6	2.65%	84.0%	34
West Virginia	67,632	1,673.7	2,138.1	464.4	2.47%	78.3%	36
Wisconsin	271,179	9,376.6	8,573.0	(803.6)	3.46%	109.4%	16
Wyoming	32,996	1,399.9	1,043.1	(356.8)	4.24%	134.2%	8

CHART II: FY 2016 SALES TAX BURDEN - BASED ON TOTAL PERSONAL INCOME

11/13/18

State	Personal Income FY 2016 \$ Million	State & Local FY-16 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	15,918,260	376,911.3			2.37%		
Alabama	189,238	4,785.0	4,480.8	(304.2)	2.53%	106.8%	19
Alaska	41,829	234.5	990.4	755.9	0.56%	23.7%	47
Arizona	275,649	9,587.3	6,526.8	(3,060.5)	3.48%	146.9%	7
Arkansas	117,600	4,432.8	2,784.5	(1,648.3)	3.77%	159.2%	5
California	2,220,105	52,355.6	52,567.5	211.9	2.36%	99.6%	24
Colorado	286,196	6,771.1	6,776.5	5.5	2.37%	99.9%	23
Connecticut	248,355	3,752.8	5,880.5	2,127.7	1.51%	63.8%	42
Delaware	45,386	0.0	1,074.6	1,074.6	0.00%	0.0%	48
Dist. of Col.	51,956	1,343.2	1,230.2	(113.0)	2.59%	109.2%	17
Florida	936,649	24,521.7	22,177.9	(2,343.8)	2.62%	110.6%	16
Georgia	431,528	9,077.7	10,217.7	1,140.0	2.10%	88.8%	31
Hawaii	71,568	3,439.5	1,694.6	(1,744.9)	4.81%	203.0%	1
Idaho	66,910	1,562.1	1,584.3	22.2	2.33%	98.6%	25
Illinois	670,264	14,008.6	15,870.4	1,861.9	2.09%	88.3%	32
Indiana	283,903	7,306.3	6,722.2	(584.1)	2.57%	108.7%	18
Iowa	144,961	3,480.7	3,432.4	(48.3)	2.40%	101.4%	22
Kansas	137,333	4,193.4	3,251.8	(941.7)	3.05%	129.0%	13
Kentucky	173,716	3,462.7	4,113.2	650.5	1.99%	84.2%	36
Louisiana	199,421	7,468.6	4,721.9	(2,746.7)	3.75%	158.2%	6
Maine	58,905	1,362.5	1,394.7	32.3	2.31%	97.7%	28
Maryland	347,040	4,504.2	8,217.2	3,713.0	1.30%	54.8%	44
Massachusetts	438,398	6,089.9	10,380.4	4,290.5	1.39%	58.7%	43
Michigan	438,586	9,163.5	10,384.8	1,221.3	2.09%	88.2%	33
Minnesota	287,449	5,743.8	6,806.2	1,062.4	2.00%	84.4%	35
Mississippi	105,965	3,297.8	2,509.0	(788.7)	3.11%	131.4%	11
Missouri	262,990	6,127.3	6,227.1	99.7	2.33%	98.4%	27
Montana	45,234	0.0	1,071.0	1,071.0	0.00%	0.0%	49
Nebraska	95,394	2,173.0	2,258.7	85.7	2.28%	96.2%	29
Nevada	128,629	4,947.5	3,045.7	(1,901.9)	3.85%	162.4%	3
New Hampshire	75,015	0.0	1,776.2	1,776.2	0.00%	0.0%	50
New Jersey	549,162	9,267.7	13,003.0	3,735.3	1.69%	71.3%	41
New Mexico	80,532	3,066.7	1,906.8	(1,159.9)	3.81%	160.8%	4
New York	1,192,744	29,754.8	28,241.7	(1,513.1)	2.49%	105.4%	20
North Carolina	426,899	9,964.6	10,108.1	143.5	2.33%	98.6%	26
North Dakota	39,838	1,282.1	943.3	(338.8)	3.22%	135.9%	8
Ohio	520,867	14,636.2	12,333.0	(2,303.2)	2.81%	118.7%	14
Oklahoma	168,561	4,509.5	3,991.2	(518.3)	2.68%	113.0%	15
Oregon	185,944	0.0	4,402.8	4,402.8	0.00%	0.0%	51
Pennsylvania	649,464	11,076.4	15,378.0	4,301.5	1.71%	72.0%	40
Rhode Island	53,363	973.6	1,263.5	289.9	1.82%	77.1%	39
South Carolina	196,646	3,767.2	4,656.2	889.0	1.92%	80.9%	38
South Dakota	41,805	1,342.4	989.9	(352.5)	3.21%	135.6%	9
Tennessee	287,104	9,170.8	6,798.0	(2,372.8)	3.19%	134.9%	10
Texas	1,281,970	39,754.6	30,354.4	(9,400.2)	3.10%	131.0%	12
Utah	125,298	2,827.2	2,966.8	139.6	2.26%	95.3%	30
Vermont	31,276	384.5	740.5	356.0	1.23%	51.9%	45
Virginia	444,844	5,286.1	10,533.0	5,246.9	1.19%	50.2%	46
Washington	393,962	17,068.4	9,328.2	(7,740.2)	4.33%	183.0%	2
West Virginia	67,632	1,320.9	1,601.4	280.5	1.95%	82.5%	37
Wisconsin	271,179	5,448.0	6,420.9	972.9	2.01%	84.8%	34
Wyoming	32,996	816.6	781.3	(35.3)	2.47%	104.5%	21

**CHART III: FY 2016 INDIVIDUAL INCOME TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

11/13/18 State	Personal Income FY 2016 \$ Million	State & Local FY-16 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	15,918,260	376,297.5			2.36%		
Alabama	189,238	3,612.4	4,473.5	861.0	1.91%	80.8%	35
Alaska	41,829	0.0	988.8	988.8	0.00%	0.0%	51
Arizona	275,649	3,967.9	6,516.2	2,548.2	1.44%	60.9%	40
Arkansas	117,600	2,781.5	2,780.0	(1.5)	2.37%	100.1%	25
California	2,220,105	80,753.3	52,481.9	(28,271.5)	3.64%	153.9%	6
Colorado	286,196	6,485.6	6,765.5	279.9	2.27%	95.9%	31
Connecticut	248,355	7,557.2	5,870.9	(1,686.2)	3.04%	128.7%	9
Delaware	45,386	1,169.9	1,072.9	(97.0)	2.58%	109.0%	19
Dist. of Col.	51,956	1,907.9	1,228.2	(679.6)	3.67%	155.3%	5
Florida	936,649	0.0	22,141.8	22,141.8	0.00%	0.0%	50
Georgia	431,528	10,439.5	10,201.0	(238.5)	2.42%	102.3%	24
Hawaii	71,568	2,116.1	1,691.8	(424.3)	2.96%	125.1%	10
Idaho	66,910	1,521.2	1,581.7	60.5	2.27%	96.2%	30
Illinois	670,264	13,806.5	15,844.6	2,038.1	2.06%	87.1%	33
Indiana	283,903	6,539.4	6,711.3	171.9	2.30%	97.4%	29
Iowa	144,961	3,656.4	3,426.8	(229.6)	2.52%	106.7%	21
Kansas	137,333	2,233.6	3,246.5	1,012.8	1.63%	68.8%	39
Kentucky	173,716	5,640.0	4,106.5	(1,533.4)	3.25%	137.3%	8
Louisiana	199,421	2,866.5	4,714.2	1,847.7	1.44%	60.8%	41
Maine	58,905	1,551.6	1,392.5	(159.2)	2.63%	111.4%	16
Maryland	347,040	13,710.9	8,203.8	(5,507.0)	3.95%	167.1%	3
Massachusetts	438,398	14,430.3	10,363.5	(4,066.9)	3.29%	139.2%	7
Michigan	438,586	9,797.6	10,367.9	570.3	2.23%	94.5%	32
Minnesota	287,449	10,732.6	6,795.1	(3,937.5)	3.73%	157.9%	4
Mississippi	105,965	1,800.1	2,505.0	704.9	1.70%	71.9%	38
Missouri	262,990	6,413.7	6,216.9	(196.8)	2.44%	103.2%	22
Montana	45,234	1,181.0	1,069.3	(111.7)	2.61%	110.4%	17
Nebraska	95,394	2,244.7	2,255.0	10.3	2.35%	99.5%	26
Nevada	128,629	0.0	3,040.7	3,040.7	0.00%	0.0%	49
New Hampshire	75,015	88.0	1,773.3	1,685.3	0.12%	5.0%	43
New Jersey	549,162	13,356.0	12,981.8	(374.1)	2.43%	102.9%	23
New Mexico	80,532	1,409.8	1,903.7	493.9	1.75%	74.1%	37
New York	1,192,744	58,102.5	28,195.7	(29,906.9)	4.87%	206.1%	1
North Carolina	426,899	12,043.0	10,091.6	(1,951.3)	2.82%	119.3%	11
North Dakota	39,838	351.1	941.7	590.6	0.88%	37.3%	42
Ohio	520,867	13,322.6	12,313.0	(1,009.6)	2.56%	108.2%	20
Oklahoma	168,561	2,996.9	3,984.7	987.8	1.78%	75.2%	36
Oregon	185,944	7,690.0	4,395.6	(3,294.4)	4.14%	174.9%	2
Pennsylvania	649,464	16,915.8	15,352.9	(1,562.9)	2.60%	110.2%	18
Rhode Island	53,363	1,236.2	1,261.5	25.3	2.32%	98.0%	28
South Carolina	196,646	3,869.3	4,648.6	779.2	1.97%	83.2%	34
South Dakota	41,805	0.0	988.2	988.2	0.00%	0.0%	48
Tennessee	287,104	324.0	6,787.0	6,463.0	0.11%	4.8%	44
Texas	1,281,970	0.0	30,304.9	30,304.9	0.00%	0.0%	47
Utah	125,298	3,374.5	2,962.0	(412.6)	2.69%	113.9%	15
Vermont	31,276	730.0	739.3	9.4	2.33%	98.7%	27
Virginia	444,844	12,238.0	10,515.8	(1,722.2)	2.75%	116.4%	13
Washington	393,962	0.0	9,313.0	9,313.0	0.00%	0.0%	46
West Virginia	67,632	1,845.7	1,598.8	(246.9)	2.73%	115.4%	14
Wisconsin	271,179	7,486.7	6,410.5	(1,076.2)	2.76%	116.8%	12
Wyoming	32,996	0.0	780.0	780.0	0.00%	0.0%	45

**CHART IV: FY 2016 CORPORATE INCOME TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

11/13/18 State	Personal Income FY 2016 \$ Million	State & Local FY-16 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	15,918,260	54,259.3			0.34%		
Alabama	189,238	376.7	645.0	268.4	0.20%	58.4%	39
Alaska	41,829	212.3	142.6	(69.7)	0.51%	148.9%	8
Arizona	275,649	570.5	939.6	369.0	0.21%	60.7%	37
Arkansas	117,600	450.2	400.9	(49.3)	0.38%	112.3%	15
California	2,220,105	9,902.2	7,567.5	(2,334.7)	0.45%	130.9%	12
Colorado	286,196	626.1	975.5	349.4	0.22%	64.2%	35
Connecticut	248,355	719.5	846.5	127.1	0.29%	85.0%	22
Delaware	45,386	323.7	154.7	(169.0)	0.71%	209.2%	4
Dist. of Col.	51,956	556.5	177.1	(379.4)	1.07%	314.2%	1
Florida	936,649	2,272.2	3,192.7	920.5	0.24%	71.2%	31
Georgia	431,528	981.0	1,470.9	489.9	0.23%	66.7%	33
Hawaii	71,568	108.2	243.9	135.8	0.15%	44.3%	43
Idaho	66,910	189.0	228.1	39.1	0.28%	82.9%	24
Illinois	670,264	3,367.5	2,284.7	(1,082.8)	0.50%	147.4%	9
Indiana	283,903	1,034.4	967.7	(66.6)	0.36%	106.9%	17
Iowa	144,961	376.9	494.1	117.3	0.26%	76.3%	28
Kansas	137,333	391.9	468.1	76.2	0.29%	83.7%	23
Kentucky	173,716	788.6	592.1	(196.5)	0.45%	133.2%	10
Louisiana	199,421	171.6	679.8	508.2	0.09%	25.2%	45
Maine	58,905	137.5	200.8	63.3	0.23%	68.5%	32
Maryland	347,040	1,129.0	1,182.9	53.9	0.33%	95.4%	19
Massachusetts	438,398	2,333.9	1,494.3	(839.6)	0.53%	156.2%	6
Michigan	438,586	898.2	1,495.0	596.8	0.20%	60.1%	38
Minnesota	287,449	1,515.7	979.8	(535.9)	0.53%	154.7%	7
Mississippi	105,965	463.1	361.2	(101.9)	0.44%	128.2%	13
Missouri	262,990	404.5	896.4	492.0	0.15%	45.1%	42
Montana	45,234	119.0	154.2	35.2	0.26%	77.2%	27
Nebraska	95,394	307.7	325.2	17.5	0.32%	94.6%	20
Nevada	128,629	0.0	438.4	438.4	0.00%	0.0%	51
New Hampshire	75,015	700.2	255.7	(444.5)	0.93%	273.9%	2
New Jersey	549,162	2,229.5	1,871.9	(357.6)	0.41%	119.1%	14
New Mexico	80,532	113.9	274.5	160.6	0.14%	41.5%	44
New York	1,192,744	10,614.4	4,065.6	(6,548.8)	0.89%	261.1%	3
North Carolina	426,899	1,066.5	1,455.1	388.6	0.25%	73.3%	30
North Dakota	39,838	103.1	135.8	32.7	0.26%	75.9%	29
Ohio	520,867	297.6	1,775.4	1,477.8	0.06%	16.8%	47
Oklahoma	168,561	327.8	574.6	246.8	0.19%	57.0%	40
Oregon	185,944	690.6	633.8	(56.8)	0.37%	109.0%	16
Pennsylvania	649,464	2,916.5	2,213.8	(702.7)	0.45%	131.7%	11
Rhode Island	53,363	144.3	181.9	37.6	0.27%	79.3%	25
South Carolina	196,646	440.5	670.3	229.8	0.22%	65.7%	34
South Dakota	41,805	32.7	142.5	109.8	0.08%	22.9%	46
Tennessee	287,104	1,538.6	978.6	(560.0)	0.54%	157.2%	5
Texas	1,281,970	0.0	4,369.7	4,369.7	0.00%	0.0%	50
Utah	125,298	333.4	427.1	93.7	0.27%	78.1%	26
Vermont	31,276	98.3	106.6	8.3	0.31%	92.2%	21
Virginia	444,844	752.7	1,516.3	763.6	0.17%	49.6%	41
Washington	393,962	0.0	1,342.9	1,342.9	0.00%	0.0%	49
West Virginia	67,632	144.7	230.5	85.9	0.21%	62.8%	36
Wisconsin	271,179	986.8	924.3	(62.4)	0.36%	106.8%	18
Wyoming	32,996	0.0	112.5	112.5	0.00%	0.0%	48

**CHART V: FY 2016 COMBINED CORPORATE & INDIVIDUAL INCOME TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

11/13/18 State	Personal Income FY 2016 \$ Million	State & Local FY-16 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	15,918,260	430,556.8			2.70%		
Alabama	189,238	3,989.1	5,118.5	1,129.4	2.11%	77.9%	36
Alaska	41,829	212.3	1,131.4	919.1	0.51%	18.8%	45
Arizona	275,649	4,538.5	7,455.7	2,917.3	1.65%	60.9%	40
Arkansas	117,600	3,231.6	3,180.8	(50.8)	2.75%	101.6%	22
California	2,220,105	90,655.5	60,049.4	(30,606.2)	4.08%	151.0%	6
Colorado	286,196	7,111.7	7,741.0	629.3	2.48%	91.9%	32
Connecticut	248,355	8,276.6	6,717.5	(1,559.1)	3.33%	123.2%	9
Delaware	45,386	1,493.6	1,227.6	(266.0)	3.29%	121.7%	10
Dist. of Col.	51,956	2,464.3	1,405.3	(1,059.0)	4.74%	175.4%	2
Florida	936,649	2,272.2	25,334.5	23,062.2	0.24%	9.0%	46
Georgia	431,528	11,420.5	11,672.0	251.4	2.65%	97.8%	26
Hawaii	71,568	2,224.3	1,935.8	(288.5)	3.11%	114.9%	12
Idaho	66,910	1,710.2	1,809.8	99.5	2.56%	94.5%	31
Illinois	670,264	17,174.0	18,129.3	955.3	2.56%	94.7%	30
Indiana	283,903	7,573.7	7,679.0	105.3	2.67%	98.6%	24
Iowa	144,961	4,033.2	3,920.9	(112.3)	2.78%	102.9%	21
Kansas	137,333	2,625.5	3,714.6	1,089.1	1.91%	70.7%	38
Kentucky	173,716	6,428.6	4,698.7	(1,730.0)	3.70%	136.8%	8
Louisiana	199,421	3,038.0	5,393.9	2,355.9	1.52%	56.3%	41
Maine	58,905	1,689.1	1,593.3	(95.9)	2.87%	106.0%	19
Maryland	347,040	14,839.9	9,386.7	(5,453.1)	4.28%	158.1%	4
Massachusetts	438,398	16,764.2	11,857.8	(4,906.4)	3.82%	141.4%	7
Michigan	438,586	10,695.8	11,862.9	1,167.1	2.44%	90.2%	33
Minnesota	287,449	12,248.3	7,774.9	(4,473.3)	4.26%	157.5%	5
Mississippi	105,965	2,263.2	2,866.1	603.0	2.14%	79.0%	35
Missouri	262,990	6,818.1	7,113.4	295.2	2.59%	95.8%	28
Montana	45,234	1,300.0	1,223.5	(76.5)	2.87%	106.3%	18
Nebraska	95,394	2,552.4	2,580.2	27.8	2.68%	98.9%	23
Nevada	128,629	0.0	3,479.2	3,479.2	0.00%	0.0%	51
New Hampshire	75,015	788.2	2,029.0	1,240.8	1.05%	38.8%	43
New Jersey	549,162	15,585.5	14,853.7	(731.7)	2.84%	104.9%	20
New Mexico	80,532	1,523.8	2,178.2	654.5	1.89%	70.0%	39
New York	1,192,744	68,717.0	32,261.3	(36,455.7)	5.76%	213.0%	1
North Carolina	426,899	13,109.5	11,546.8	(1,562.7)	3.07%	113.5%	13
North Dakota	39,838	454.2	1,077.5	623.3	1.14%	42.2%	42
Ohio	520,867	13,620.2	14,088.4	468.2	2.61%	96.7%	27
Oklahoma	168,561	3,324.7	4,559.2	1,234.6	1.97%	72.9%	37
Oregon	185,944	8,380.6	5,029.4	(3,351.2)	4.51%	166.6%	3
Pennsylvania	649,464	19,832.3	17,566.7	(2,265.6)	3.05%	112.9%	14
Rhode Island	53,363	1,380.5	1,443.4	62.9	2.59%	95.6%	29
South Carolina	196,646	4,309.8	5,318.9	1,009.0	2.19%	81.0%	34
South Dakota	41,805	32.7	1,130.7	1,098.1	0.08%	2.9%	47
Tennessee	287,104	1,862.6	7,765.6	5,903.0	0.65%	24.0%	44
Texas	1,281,970	0.0	34,674.7	34,674.7	0.00%	0.0%	50
Utah	125,298	3,707.9	3,389.1	(318.8)	2.96%	109.4%	15
Vermont	31,276	828.3	846.0	17.6	2.65%	97.9%	25
Virginia	444,844	12,990.7	12,032.1	(958.5)	2.92%	108.0%	17
Washington	393,962	0.0	10,655.9	10,655.9	0.00%	0.0%	49
West Virginia	67,632	1,990.4	1,829.3	(161.1)	2.94%	108.8%	16
Wisconsin	271,179	8,473.5	7,334.8	(1,138.6)	3.12%	115.5%	11
Wyoming	32,996	0.0	892.5	892.5	0.00%	0.0%	48

**CHART VI: FY 2016, MOTOR FUELS & LICENSE TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

11/13/18 State	Personal Income FY 2016 \$ Million	State & Local FY-16 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	15,918,260	72,627.9			0.46%		
Alabama	189,238	843.4	863.4	20.0	0.45%	97.7%	34
Alaska	41,829	109.9	190.8	80.9	0.26%	57.6%	47
Arizona	275,649	1,129.5	1,257.7	128.1	0.41%	89.8%	38
Arkansas	117,600	642.9	536.6	(106.4)	0.55%	119.8%	20
California	2,220,105	9,067.1	10,129.3	1,062.2	0.41%	89.5%	39
Colorado	286,196	1,258.8	1,305.8	47.0	0.44%	96.4%	35
Connecticut	248,355	692.0	1,133.1	441.1	0.28%	61.1%	46
Delaware	45,386	179.7	207.1	27.3	0.40%	86.8%	40
Dist. of Col.	51,956	62.1	237.1	175.0	0.12%	26.2%	51
Florida	936,649	4,934.6	4,273.5	(661.1)	0.53%	115.5%	23
Georgia	431,528	2,021.9	1,968.9	(53.1)	0.47%	102.7%	32
Hawaii	71,568	548.9	326.5	(222.3)	0.77%	168.1%	4
Idaho	66,910	523.0	305.3	(217.7)	0.78%	171.3%	3
Illinois	670,264	3,274.8	3,058.1	(216.6)	0.49%	107.1%	26
Indiana	283,903	1,185.9	1,295.3	109.4	0.42%	91.6%	37
Iowa	144,961	1,321.5	661.4	(660.1)	0.91%	199.8%	1
Kansas	137,333	695.5	626.6	(68.9)	0.51%	111.0%	25
Kentucky	173,716	968.1	792.6	(175.5)	0.56%	122.1%	19
Louisiana	199,421	759.0	909.9	150.9	0.38%	83.4%	42
Maine	58,905	353.9	268.8	(85.1)	0.60%	131.7%	11
Maryland	347,040	1,510.5	1,583.4	72.9	0.44%	95.4%	36
Massachusetts	438,398	1,231.0	2,000.2	769.2	0.28%	61.5%	45
Michigan	438,586	2,099.3	2,001.1	(98.3)	0.48%	104.9%	28
Minnesota	287,449	1,652.5	1,311.5	(341.0)	0.57%	126.0%	15
Mississippi	105,965	609.1	483.5	(125.6)	0.57%	126.0%	16
Missouri	262,990	1,021.3	1,199.9	178.6	0.39%	85.1%	41
Montana	45,234	338.2	206.4	(131.8)	0.75%	163.9%	5
Nebraska	95,394	543.1	435.2	(107.8)	0.57%	124.8%	17
Nevada	128,629	697.3	586.9	(110.5)	0.54%	118.8%	21
New Hampshire	75,015	261.1	342.3	81.2	0.35%	76.3%	44
New Jersey	549,162	1,197.0	2,505.6	1,308.6	0.22%	47.8%	50
New Mexico	80,532	495.7	367.4	(128.3)	0.62%	134.9%	10
New York	1,192,744	3,112.1	5,442.0	2,329.8	0.26%	57.2%	48
North Carolina	426,899	2,732.9	1,947.8	(785.2)	0.64%	140.3%	9
North Dakota	39,838	318.7	181.8	(136.9)	0.80%	175.3%	2
Ohio	520,867	2,721.8	2,376.5	(345.3)	0.52%	114.5%	24
Oklahoma	168,561	1,191.8	769.1	(422.8)	0.71%	155.0%	6
Oregon	185,944	1,087.2	848.4	(238.8)	0.58%	128.1%	14
Pennsylvania	649,464	3,872.1	2,963.2	(908.9)	0.60%	130.7%	12
Rhode Island	53,363	135.4	243.5	108.1	0.25%	55.6%	49
South Carolina	196,646	883.9	897.2	13.3	0.45%	98.5%	33
South Dakota	41,805	290.4	190.7	(99.7)	0.69%	152.3%	7
Tennessee	287,104	1,373.3	1,309.9	(63.4)	0.48%	104.8%	29
Texas	1,281,970	6,043.9	5,849.1	(194.8)	0.47%	103.3%	31
Utah	125,298	603.8	571.7	(32.1)	0.48%	105.6%	27
Vermont	31,276	149.1	142.7	(6.4)	0.48%	104.5%	30
Virginia	444,844	1,602.2	2,029.6	427.4	0.36%	78.9%	43
Washington	393,962	2,126.3	1,797.5	(328.9)	0.54%	118.3%	22
West Virginia	67,632	400.5	308.6	(91.9)	0.59%	129.8%	13
Wisconsin	271,179	1,537.6	1,237.3	(300.3)	0.57%	124.3%	18
Wyoming	32,996	216.1	150.5	(65.6)	0.65%	143.6%	8

**CHART VII: FY 2016 OVERALL TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

11/13/18 State	Personal Income FY 2016 \$ Million	State & Local FY-16 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	15,918,260	1,599,449.0			10.05%		
Alabama	189,238	15,570.4	19,014.5	3,444.0	8.23%	81.9%	46
Alaska	41,829	2,826.9	4,203.0	1,376.1	6.76%	67.3%	51
Arizona	275,649	24,743.7	27,696.9	2,953.2	8.98%	89.3%	36
Arkansas	117,600	11,826.5	11,816.3	(10.1)	10.06%	100.1%	21
California	2,220,105	238,805.1	223,073.7	(15,731.4)	10.76%	107.1%	11
Colorado	286,196	25,557.9	28,756.7	3,198.8	8.93%	88.9%	37
Connecticut	248,355	25,904.6	24,954.4	(950.2)	10.43%	103.8%	15
Delaware	45,386	4,532.1	4,560.4	28.2	9.99%	99.4%	22
Dist. of Col.	51,956	7,418.7	5,220.5	(2,198.2)	14.28%	142.1%	2
Florida	936,649	71,847.4	94,113.5	22,266.1	7.67%	76.3%	50
Georgia	431,528	37,743.7	43,359.4	5,615.7	8.75%	87.0%	41
Hawaii	71,568	9,239.4	7,191.1	(2,048.3)	12.91%	128.5%	3
Idaho	66,910	5,902.9	6,723.0	820.1	8.82%	87.8%	38
Illinois	670,264	72,575.0	67,347.3	(5,227.6)	10.83%	107.8%	10
Indiana	283,903	25,689.9	28,526.3	2,836.4	9.05%	90.1%	35
Iowa	144,961	15,291.4	14,565.5	(725.9)	10.55%	105.0%	13
Kansas	137,333	13,068.6	13,799.1	730.5	9.52%	94.7%	29
Kentucky	173,716	16,958.1	17,454.8	496.7	9.76%	97.2%	28
Louisiana	199,421	18,218.7	20,037.6	1,818.9	9.14%	90.9%	33
Maine	58,905	6,953.1	5,918.7	(1,034.4)	11.80%	117.5%	5
Maryland	347,040	36,310.2	34,870.2	(1,440.0)	10.46%	104.1%	14
Massachusetts	438,398	44,142.2	44,049.8	(92.4)	10.07%	100.2%	20
Michigan	438,586	40,549.2	44,068.6	3,519.4	9.25%	92.0%	32
Minnesota	287,449	33,650.1	28,882.6	(4,767.5)	11.71%	116.5%	7
Mississippi	105,965	10,785.4	10,647.3	(138.1)	10.18%	101.3%	16
Missouri	262,990	22,429.5	26,425.0	3,995.4	8.53%	84.9%	45
Montana	45,234	3,971.8	4,545.1	573.2	8.78%	87.4%	39
Nebraska	95,394	9,704.6	9,585.1	(119.5)	10.17%	101.2%	17
Nevada	128,629	12,571.2	12,924.5	353.3	9.77%	97.3%	27
New Hampshire	75,015	6,431.5	7,537.4	1,105.9	8.57%	85.3%	44
New Jersey	549,162	60,237.9	55,179.2	(5,058.6)	10.97%	109.2%	9
New Mexico	80,532	8,114.4	8,091.8	(22.7)	10.08%	100.3%	19
New York	1,192,744	177,667.3	119,845.5	(57,821.7)	14.90%	148.2%	1
North Carolina	426,899	39,805.4	42,894.4	3,088.9	9.32%	92.8%	31
North Dakota	39,838	5,009.3	4,002.9	(1,006.4)	12.57%	125.1%	4
Ohio	520,867	51,993.4	52,336.1	342.7	9.98%	99.3%	23
Oklahoma	168,561	13,558.3	16,936.8	3,378.5	8.04%	80.1%	48
Oregon	185,944	18,420.5	18,683.5	263.0	9.91%	98.6%	25
Pennsylvania	649,464	64,677.8	65,257.4	579.7	9.96%	99.1%	24
Rhode Island	53,363	5,881.9	5,361.9	(520.0)	11.02%	109.7%	8
South Carolina	196,646	17,037.6	19,758.8	2,721.1	8.66%	86.2%	42
South Dakota	41,805	3,392.8	4,200.5	807.8	8.12%	80.8%	47
Tennessee	287,104	22,089.8	28,847.9	6,758.1	7.69%	76.6%	49
Texas	1,281,970	112,181.0	128,810.9	16,629.9	8.75%	87.1%	40
Utah	125,298	11,397.8	12,589.8	1,192.0	9.10%	90.5%	34
Vermont	31,276	3,680.2	3,142.6	(537.6)	11.77%	117.1%	6
Virginia	444,844	38,372.6	44,697.5	6,324.9	8.63%	85.8%	43
Washington	393,962	36,770.7	39,584.8	2,814.1	9.33%	92.9%	30
West Virginia	67,632	7,161.9	6,795.6	(366.3)	10.59%	105.4%	12
Wisconsin	271,179	27,535.5	27,247.7	(287.7)	10.15%	101.1%	18
Wyoming	32,996	3,243.1	3,315.4	72.4	9.83%	97.8%	26

CHART VIII: FY 2016 PER CAPITA PROPERTY TAX BURDEN

11/13/18 State	July 1, 2016 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	323.406	503,238.7			
Alabama	4.861	2,650.5	7,563.29	35.0%	51
Alaska	0.742	1,518.0	1,153.85	131.6%	12
Arizona	6.909	7,335.5	10,750.25	68.2%	35
Arkansas	2.988	2,126.6	4,649.86	45.7%	49
California	39.296	61,266.0	61,147.63	100.2%	18
Colorado	5.530	7,880.3	8,605.17	91.6%	26
Connecticut	3.588	10,501.4	5,582.65	188.1%	4
Delaware	0.953	819.8	1,482.45	55.3%	45
Dist. of Col.	0.684	2,418.9	1,064.87	227.2%	1
Florida	20.657	26,098.5	32,142.87	81.2%	31
Georgia	10.314	11,957.6	16,048.60	74.5%	33
Hawaii	1.429	1,629.2	2,223.11	73.3%	34
Idaho	1.680	1,586.3	2,614.22	60.7%	42
Illinois	12.836	27,210.9	19,973.15	136.2%	11
Indiana	6.634	6,417.7	10,322.91	62.2%	41
Iowa	3.131	4,953.7	4,871.82	101.7%	16
Kansas	2.908	4,331.3	4,524.60	95.7%	22
Kentucky	4.436	3,437.6	6,902.85	49.8%	47
Louisiana	4.686	4,155.0	7,291.94	57.0%	44
Maine	1.330	2,825.1	2,069.92	136.5%	10
Maryland	6.025	9,319.1	9,374.87	99.4%	19
Massachusetts	6.824	16,085.3	10,618.11	151.5%	9
Michigan	9.933	14,039.2	15,457.03	90.8%	27
Minnesota	5.525	8,658.7	8,597.30	100.7%	17
Mississippi	2.985	2,949.7	4,645.48	63.5%	38
Missouri	6.091	5,916.7	9,478.23	62.4%	40
Montana	1.039	1,575.7	1,616.21	97.5%	21
Nebraska	1.908	3,642.2	2,968.34	122.7%	13
Nevada	2.939	2,923.0	4,573.65	63.9%	37
New Hampshire	1.335	4,159.2	2,077.36	200.2%	3
New Jersey	8.978	28,078.9	13,970.94	201.0%	2
New Mexico	2.085	1,602.5	3,245.05	49.4%	48
New York	19.836	55,176.1	30,866.43	178.8%	5
North Carolina	10.157	9,906.0	15,804.41	62.7%	39
North Dakota	0.756	979.4	1,175.68	83.3%	29
Ohio	11.623	14,689.7	18,085.38	81.2%	30
Oklahoma	3.921	2,741.4	6,101.63	44.9%	50
Oregon	4.086	5,901.8	6,358.04	92.8%	24
Pennsylvania	12.787	18,891.3	19,897.46	94.9%	23
Rhode Island	1.058	2,554.2	1,645.63	155.2%	7
South Carolina	4.960	5,772.6	7,717.78	74.8%	32
South Dakota	0.862	1,201.3	1,340.61	89.6%	28
Tennessee	6.649	5,560.0	10,346.86	53.7%	46
Texas	27.905	49,167.3	43,421.61	113.2%	14
Utah	3.044	3,101.7	4,737.14	65.5%	36
Vermont	0.623	1,616.3	969.98	166.6%	6
Virginia	8.414	13,001.2	13,093.27	99.3%	20
Washington	7.281	10,458.1	11,329.56	92.3%	25
West Virginia	1.829	1,673.7	2,845.47	58.8%	43
Wisconsin	5.773	9,376.6	8,983.00	104.4%	15
Wyoming	0.585	1,399.9	910.15	153.8%	8

CHART IX: FY 2016 PER CAPITA SALES TAX BURDEN

11/13/18 State	July 1, 2016 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	323.406	376,911.3			
Alabama	4.861	4,785.0	5,664.69	84.5%	31
Alaska	0.742	234.5	864.20	27.1%	47
Arizona	6.909	9,587.3	8,051.63	119.1%	14
Arkansas	2.988	4,432.8	3,482.61	127.3%	9
California	39.296	52,355.6	45,797.82	114.3%	16
Colorado	5.530	6,771.1	6,445.02	105.1%	18
Connecticut	3.588	3,752.8	4,181.24	89.8%	26
Delaware	0.953	0.0	1,110.32	0.0%	51
Dist. of Col.	0.684	1,343.2	797.55	168.4%	3
Florida	20.657	24,521.7	24,074.09	101.9%	19
Georgia	10.314	9,077.7	12,019.94	75.5%	39
Hawaii	1.429	3,439.5	1,665.05	206.6%	1
Idaho	1.680	1,562.1	1,957.98	79.8%	34
Illinois	12.836	14,008.6	14,959.31	93.6%	25
Indiana	6.634	7,306.3	7,731.56	94.5%	24
Iowa	3.131	3,480.7	3,648.85	95.4%	22
Kansas	2.908	4,193.4	3,388.80	123.7%	11
Kentucky	4.436	3,462.7	5,170.04	67.0%	41
Louisiana	4.686	7,468.6	5,461.45	136.8%	6
Maine	1.330	1,362.5	1,550.31	87.9%	29
Maryland	6.025	4,504.2	7,021.51	64.1%	43
Massachusetts	6.824	6,089.9	7,952.66	76.6%	38
Michigan	9.933	9,163.5	11,576.87	79.2%	36
Minnesota	5.525	5,743.8	6,439.13	89.2%	27
Mississippi	2.985	3,297.8	3,479.33	94.8%	23
Missouri	6.091	6,127.3	7,098.92	86.3%	30
Montana	1.039	0.0	1,210.49	0.0%	50
Nebraska	1.908	2,173.0	2,223.20	97.7%	21
Nevada	2.939	4,947.5	3,425.53	144.4%	5
New Hampshire	1.335	0.0	1,555.88	0.0%	49
New Jersey	8.978	9,267.7	10,463.84	88.6%	28
New Mexico	2.085	3,066.7	2,430.45	126.2%	10
New York	19.836	29,754.8	23,118.07	128.7%	8
North Carolina	10.157	9,964.6	11,837.05	84.2%	32
North Dakota	0.756	1,282.1	880.55	145.6%	4
Ohio	11.623	14,636.2	13,545.43	108.1%	17
Oklahoma	3.921	4,509.5	4,569.94	98.7%	20
Oregon	4.086	0.0	4,761.99	0.0%	48
Pennsylvania	12.787	11,076.4	14,902.62	74.3%	40
Rhode Island	1.058	973.6	1,232.53	79.0%	37
South Carolina	4.960	3,767.2	5,780.39	65.2%	42
South Dakota	0.862	1,342.4	1,004.08	133.7%	7
Tennessee	6.649	9,170.8	7,749.50	118.3%	15
Texas	27.905	39,754.6	32,521.54	122.2%	12
Utah	3.044	2,827.2	3,547.98	79.7%	35
Vermont	0.623	384.5	726.48	52.9%	46
Virginia	8.414	5,286.1	9,806.48	53.9%	45
Washington	7.281	17,068.4	8,485.52	201.1%	2
West Virginia	1.829	1,320.9	2,131.17	62.0%	44
Wisconsin	5.773	5,448.0	6,728.01	81.0%	33
Wyoming	0.585	816.6	681.68	119.8%	13

CHART X: FY 2016 PER CAPITA INDIVIDUAL INCOME TAX BURDEN

11/13/18 State	July 1, 2016 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	323.406	376,297.5			
Alabama	4.861	3,612.4	5,655.46	63.9%	37
Alaska	0.742	0.0	862.79	0.0%	51
Arizona	6.909	3,967.9	8,038.52	49.4%	41
Arkansas	2.988	2,781.5	3,476.94	80.0%	32
California	39.296	80,753.3	45,723.24	176.6%	6
Colorado	5.530	6,485.6	6,434.53	100.8%	18
Connecticut	3.588	7,557.2	4,174.43	181.0%	5
Delaware	0.953	1,169.9	1,108.51	105.5%	15
Dist. of Col.	0.684	1,907.9	796.26	239.6%	2
Florida	20.657	0.0	24,034.88	0.0%	50
Georgia	10.314	10,439.5	12,000.37	87.0%	28
Hawaii	1.429	2,116.1	1,662.34	127.3%	10
Idaho	1.680	1,521.2	1,954.79	77.8%	33
Illinois	12.836	13,806.5	14,934.95	92.4%	26
Indiana	6.634	6,539.4	7,718.97	84.7%	31
Iowa	3.131	3,656.4	3,642.91	100.4%	21
Kansas	2.908	2,233.6	3,383.28	66.0%	35
Kentucky	4.436	5,640.0	5,161.62	109.3%	14
Louisiana	4.686	2,866.5	5,452.56	52.6%	39
Maine	1.330	1,551.6	1,547.79	100.2%	22
Maryland	6.025	13,710.9	7,010.07	195.6%	3
Massachusetts	6.824	14,430.3	7,939.71	181.7%	4
Michigan	9.933	9,797.6	11,558.01	84.8%	30
Minnesota	5.525	10,732.6	6,428.65	166.9%	7
Mississippi	2.985	1,800.1	3,473.67	51.8%	40
Missouri	6.091	6,413.7	7,087.36	90.5%	27
Montana	1.039	1,181.0	1,208.52	97.7%	24
Nebraska	1.908	2,244.7	2,219.58	101.1%	17
Nevada	2.939	0.0	3,419.96	0.0%	49
New Hampshire	1.335	88.0	1,553.35	5.7%	43
New Jersey	8.978	13,356.0	10,446.79	127.8%	9
New Mexico	2.085	1,409.8	2,426.49	58.1%	38
New York	19.836	58,102.5	23,080.42	251.7%	1
North Carolina	10.157	12,043.0	11,817.77	101.9%	16
North Dakota	0.756	351.1	879.11	39.9%	42
Ohio	11.623	13,322.6	13,523.37	98.5%	23
Oklahoma	3.921	2,996.9	4,562.50	65.7%	36
Oregon	4.086	7,690.0	4,754.23	161.8%	8
Pennsylvania	12.787	16,915.8	14,878.35	113.7%	12
Rhode Island	1.058	1,236.2	1,230.53	100.5%	20
South Carolina	4.960	3,869.3	5,770.98	67.0%	34
South Dakota	0.862	0.0	1,002.44	0.0%	48
Tennessee	6.649	324.0	7,736.88	4.2%	44
Texas	27.905	0.0	32,468.57	0.0%	47
Utah	3.044	3,374.5	3,542.21	95.3%	25
Vermont	0.623	730.0	725.30	100.6%	19
Virginia	8.414	12,238.0	9,790.51	125.0%	11
Washington	7.281	0.0	8,471.70	0.0%	46
West Virginia	1.829	1,845.7	2,127.70	86.7%	29
Wisconsin	5.773	7,486.7	6,717.05	111.5%	13
Wyoming	0.585	0.0	680.57	0.0%	45

CHART XI: FY 2016 PER CAPITA CORPORATE INCOME TAX BURDEN

11/13/18 State	July 1, 2016 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	323.406	54,259.3			
Alabama	4.861	376.7	815.48	46.2%	41
Alaska	0.742	212.3	124.41	170.6%	6
Arizona	6.909	570.5	1,159.10	49.2%	39
Arkansas	2.988	450.2	501.35	89.8%	22
California	39.296	9,902.2	6,592.95	150.2%	9
Colorado	5.530	626.1	927.81	67.5%	28
Connecticut	3.588	719.5	601.92	119.5%	13
Delaware	0.953	323.7	159.84	202.5%	5
Dist. of Col.	0.684	556.5	114.81	484.7%	1
Florida	20.657	2,272.2	3,465.65	65.6%	30
Georgia	10.314	981.0	1,730.36	56.7%	34
Hawaii	1.429	108.2	239.70	45.1%	42
Idaho	1.680	189.0	281.87	67.1%	29
Illinois	12.836	3,367.5	2,153.51	156.4%	8
Indiana	6.634	1,034.4	1,113.02	92.9%	20
Iowa	3.131	376.9	525.28	71.7%	26
Kansas	2.908	391.9	487.84	80.3%	25
Kentucky	4.436	788.6	744.27	106.0%	15
Louisiana	4.686	171.6	786.22	21.8%	46
Maine	1.330	137.5	223.18	61.6%	33
Maryland	6.025	1,129.0	1,010.80	111.7%	14
Massachusetts	6.824	2,333.9	1,144.85	203.9%	4
Michigan	9.933	898.2	1,666.58	53.9%	35
Minnesota	5.525	1,515.7	926.96	163.5%	7
Mississippi	2.985	463.1	500.88	92.5%	21
Missouri	6.091	404.5	1,021.95	39.6%	43
Montana	1.039	119.0	174.26	68.3%	27
Nebraska	1.908	307.7	320.05	96.1%	18
Nevada	2.939	0.0	493.13	0.0%	51
New Hampshire	1.335	700.2	223.98	312.6%	3
New Jersey	8.978	2,229.5	1,506.35	148.0%	10
New Mexico	2.085	113.9	349.88	32.6%	44
New York	19.836	10,614.4	3,328.03	318.9%	2
North Carolina	10.157	1,066.5	1,704.04	62.6%	32
North Dakota	0.756	103.1	126.76	81.3%	23
Ohio	11.623	297.6	1,949.97	15.3%	47
Oklahoma	3.921	327.8	657.88	49.8%	38
Oregon	4.086	690.6	685.53	100.7%	17
Pennsylvania	12.787	2,916.5	2,145.35	135.9%	12
Rhode Island	1.058	144.3	177.43	81.3%	24
South Carolina	4.960	440.5	832.13	52.9%	37
South Dakota	0.862	32.7	144.54	22.6%	45
Tennessee	6.649	1,538.6	1,115.60	137.9%	11
Texas	27.905	0.0	4,681.73	0.0%	50
Utah	3.044	333.4	510.76	65.3%	31
Vermont	0.623	98.3	104.58	94.0%	19
Virginia	8.414	752.7	1,411.72	53.3%	36
Washington	7.281	0.0	1,221.56	0.0%	49
West Virginia	1.829	144.7	306.80	47.2%	40
Wisconsin	5.773	986.8	968.55	101.9%	16
Wyoming	0.585	0.0	98.13	0.0%	48

**CHART XII: FY 2016 PER CAPITA COMBINED CORPORATE & INDIVIDUAL
INCOME TAX BURDEN**

11/13/18 State	July 1, 2016 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	323.406	430,556.8			
Alabama	4.861	3,989.1	6,470.94	61.6%	37
Alaska	0.742	212.3	987.20	21.5%	44
Arizona	6.909	4,538.5	9,197.61	49.3%	40
Arkansas	2.988	3,231.6	3,978.29	81.2%	31
California	39.296	90,655.5	52,316.19	173.3%	5
Colorado	5.530	7,111.7	7,362.34	96.6%	22
Connecticut	3.588	8,276.6	4,776.36	173.3%	6
Delaware	0.953	1,493.6	1,268.35	117.8%	10
Dist. of Col.	0.684	2,464.3	911.07	270.5%	1
Florida	20.657	2,272.2	27,500.53	8.3%	46
Georgia	10.314	11,420.5	13,730.73	83.2%	29
Hawaii	1.429	2,224.3	1,902.03	116.9%	11
Idaho	1.680	1,710.2	2,236.65	76.5%	33
Illinois	12.836	17,174.0	17,088.46	100.5%	17
Indiana	6.634	7,573.7	8,831.99	85.8%	27
Iowa	3.131	4,033.2	4,168.19	96.8%	21
Kansas	2.908	2,625.5	3,871.12	67.8%	34
Kentucky	4.436	6,428.6	5,905.89	108.9%	15
Louisiana	4.686	3,038.0	6,238.77	48.7%	41
Maine	1.330	1,689.1	1,770.96	95.4%	23
Maryland	6.025	14,839.9	8,020.87	185.0%	3
Massachusetts	6.824	16,764.2	9,084.56	184.5%	4
Michigan	9.933	10,695.8	13,224.59	80.9%	32
Minnesota	5.525	12,248.3	7,355.61	166.5%	7
Mississippi	2.985	2,263.2	3,974.54	56.9%	38
Missouri	6.091	6,818.1	8,109.31	84.1%	28
Montana	1.039	1,300.0	1,382.78	94.0%	24
Nebraska	1.908	2,552.4	2,539.63	100.5%	16
Nevada	2.939	0.0	3,913.09	0.0%	51
New Hampshire	1.335	788.2	1,777.33	44.3%	43
New Jersey	8.978	15,585.5	11,953.15	130.4%	9
New Mexico	2.085	1,523.8	2,776.38	54.9%	39
New York	19.836	68,717.0	26,408.45	260.2%	2
North Carolina	10.157	13,109.5	13,521.80	97.0%	20
North Dakota	0.756	454.2	1,005.88	45.2%	42
Ohio	11.623	13,620.2	15,473.34	88.0%	26
Oklahoma	3.921	3,324.7	5,220.38	63.7%	36
Oregon	4.086	8,380.6	5,439.76	154.1%	8
Pennsylvania	12.787	19,832.3	17,023.70	116.5%	12
Rhode Island	1.058	1,380.5	1,407.96	98.0%	19
South Carolina	4.960	4,309.8	6,603.11	65.3%	35
South Dakota	0.862	32.7	1,146.99	2.8%	47
Tennessee	6.649	1,862.6	8,852.49	21.0%	45
Texas	27.905	0.0	37,150.30	0.0%	50
Utah	3.044	3,707.9	4,052.97	91.5%	25
Vermont	0.623	828.3	829.88	99.8%	18
Virginia	8.414	12,990.7	11,202.23	116.0%	13
Washington	7.281	0.0	9,693.25	0.0%	49
West Virginia	1.829	1,990.4	2,434.50	81.8%	30
Wisconsin	5.773	8,473.5	7,685.60	110.3%	14
Wyoming	0.585	0.0	778.70	0.0%	48

**CHART XIII: FY 2016 PER CAPITA COMBINED MOTOR FUELS & LICENSE
TAX BURDEN**

11/13/18 State	July 1, 2016 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	323.406	72,627.9			
Alabama	4.861	843.4	1,091.54	77.3%	43
Alaska	0.742	109.9	166.53	66.0%	48
Arizona	6.909	1,129.5	1,551.49	72.8%	45
Arkansas	2.988	642.9	671.07	95.8%	30
California	39.296	9,067.1	8,824.89	102.7%	25
Colorado	5.530	1,258.8	1,241.91	101.4%	26
Connecticut	3.588	692.0	805.69	85.9%	37
Delaware	0.953	179.7	213.95	84.0%	39
Dist. of Col.	0.684	62.1	153.68	40.4%	51
Florida	20.657	4,934.6	4,638.89	106.4%	21
Georgia	10.314	2,021.9	2,316.15	87.3%	35
Hawaii	1.429	548.9	320.84	171.1%	3
Idaho	1.680	523.0	377.29	138.6%	7
Illinois	12.836	3,274.8	2,882.55	113.6%	17
Indiana	6.634	1,185.9	1,489.81	79.6%	41
Iowa	3.131	1,321.5	703.11	188.0%	1
Kansas	2.908	695.5	653.00	106.5%	19
Kentucky	4.436	968.1	996.23	97.2%	28
Louisiana	4.686	759.0	1,052.38	72.1%	46
Maine	1.330	353.9	298.73	118.5%	16
Maryland	6.025	1,510.5	1,352.99	111.6%	18
Massachusetts	6.824	1,231.0	1,532.42	80.3%	40
Michigan	9.933	2,099.3	2,230.77	94.1%	31
Minnesota	5.525	1,652.5	1,240.77	133.2%	10
Mississippi	2.985	609.1	670.44	90.8%	33
Missouri	6.091	1,021.3	1,367.91	74.7%	44
Montana	1.039	338.2	233.25	145.0%	6
Nebraska	1.908	543.1	428.39	126.8%	12
Nevada	2.939	697.3	660.07	105.6%	23
New Hampshire	1.335	261.1	299.81	87.1%	36
New Jersey	8.978	1,197.0	2,016.30	59.4%	49
New Mexico	2.085	495.7	468.33	105.8%	22
New York	19.836	3,112.1	4,454.67	69.9%	47
North Carolina	10.157	2,732.9	2,280.91	119.8%	13
North Dakota	0.756	318.7	169.67	187.8%	2
Ohio	11.623	2,721.8	2,610.10	104.3%	24
Oklahoma	3.921	1,191.8	880.59	135.3%	8
Oregon	4.086	1,087.2	917.60	118.5%	15
Pennsylvania	12.787	3,872.1	2,871.62	134.8%	9
Rhode Island	1.058	135.4	237.50	57.0%	50
South Carolina	4.960	883.9	1,113.84	79.4%	42
South Dakota	0.862	290.4	193.48	150.1%	5
Tennessee	6.649	1,373.3	1,493.27	92.0%	32
Texas	27.905	6,043.9	6,266.65	96.4%	29
Utah	3.044	603.8	683.67	88.3%	34
Vermont	0.623	149.1	139.99	106.5%	20
Virginia	8.414	1,602.2	1,889.63	84.8%	38
Washington	7.281	2,126.3	1,635.09	130.0%	11
West Virginia	1.829	400.5	410.66	97.5%	27
Wisconsin	5.773	1,537.6	1,296.44	118.6%	14
Wyoming	0.585	216.1	131.35	164.5%	4

**CHART XIV: FY 2016 PER CAPITA OVERALL
TAX BURDEN**

11/13/18 State	July 1, 2016 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	323.406	1,599,449.0			
Alabama	4.861	15,570.4	24,038.50	64.8%	51
Alaska	0.742	2,826.9	3,667.30	77.1%	40
Arizona	6.909	24,743.7	34,167.65	72.4%	45
Arkansas	2.988	11,826.5	14,778.71	80.0%	31
California	39.296	238,805.1	194,346.19	122.9%	9
Colorado	5.530	25,557.9	27,349.90	93.4%	23
Connecticut	3.588	25,904.6	17,743.40	146.0%	3
Delaware	0.953	4,532.1	4,711.70	96.2%	22
Dist. of Col.	0.684	7,418.7	3,384.48	219.2%	1
Florida	20.657	71,847.4	102,160.03	70.3%	47
Georgia	10.314	37,743.7	51,007.44	74.0%	43
Hawaii	1.429	9,239.4	7,065.75	130.8%	7
Idaho	1.680	5,902.9	8,308.80	71.0%	46
Illinois	12.836	72,575.0	63,480.87	114.3%	12
Indiana	6.634	25,689.9	32,809.40	78.3%	37
Iowa	3.131	15,291.4	15,484.15	98.8%	19
Kansas	2.908	13,068.6	14,380.59	90.9%	26
Kentucky	4.436	16,958.1	21,939.41	77.3%	39
Louisiana	4.686	18,218.7	23,176.04	78.6%	36
Maine	1.330	6,953.1	6,578.85	105.7%	15
Maryland	6.025	36,310.2	29,796.25	121.9%	10
Massachusetts	6.824	44,142.2	33,747.66	130.8%	6
Michigan	9.933	40,549.2	49,127.23	82.5%	29
Minnesota	5.525	33,650.1	27,324.90	123.1%	8
Mississippi	2.985	10,785.4	14,764.79	73.0%	44
Missouri	6.091	22,429.5	30,124.76	74.5%	42
Montana	1.039	3,971.8	5,136.82	77.3%	38
Nebraska	1.908	9,704.6	9,434.32	102.9%	16
Nevada	2.939	12,571.2	14,536.49	86.5%	28
New Hampshire	1.335	6,431.5	6,602.50	97.4%	20
New Jersey	8.978	60,237.9	44,404.01	135.7%	4
New Mexico	2.085	8,114.4	10,313.79	78.7%	35
New York	19.836	177,667.3	98,103.11	181.1%	2
North Carolina	10.157	39,805.4	50,231.32	79.2%	33
North Dakota	0.756	5,009.3	3,736.67	134.1%	5
Ohio	11.623	51,993.4	57,480.96	90.5%	27
Oklahoma	3.921	13,558.3	19,392.87	69.9%	48
Oregon	4.086	18,420.5	20,207.83	91.2%	25
Pennsylvania	12.787	64,677.8	63,240.31	102.3%	17
Rhode Island	1.058	5,881.9	5,230.34	112.5%	13
South Carolina	4.960	17,037.6	24,529.49	69.5%	49
South Dakota	0.862	3,392.8	4,260.88	79.6%	32
Tennessee	6.649	22,089.8	32,885.55	67.2%	50
Texas	27.905	112,181.0	138,007.38	81.3%	30
Utah	3.044	11,397.8	15,056.11	75.7%	41
Vermont	0.623	3,680.2	3,082.88	119.4%	11
Virginia	8.414	38,372.6	41,614.49	92.2%	24
Washington	7.281	36,770.7	36,008.87	102.1%	18
West Virginia	1.829	7,161.9	9,043.78	79.2%	34
Wisconsin	5.773	27,535.5	28,550.76	96.4%	21
Wyoming	0.585	3,243.1	2,892.75	112.1%	14

CHART XV: FY 2016 PER CAPITA INCOME

11/13/18 State	July 1, 2016 Population in Millions	Personal Income FY 2016 \$ Million	Per Capita Income (\$)	Rank :
United States	323.406	15,918,260.1	49,221	
Alabama	4.861	189,238.4	38,934	48
Alaska	0.742	41,829.3	56,410	9
Arizona	6.909	275,648.8	39,899	43
Arkansas	2.988	117,600.2	39,354	46
California	39.296	2,220,105.0	56,496	7
Colorado	5.530	286,196.2	51,752	16
Connecticut	3.588	248,354.7	69,224	2
Delaware	0.953	45,386.2	47,640	23
Dist. of Col.	0.684	51,956.3	75,922	1
Florida	20.657	936,649.0	45,344	29
Georgia	10.314	431,527.8	41,841	41
Hawaii	1.429	71,568.2	50,094	20
Idaho	1.680	66,909.8	39,827	44
Illinois	12.836	670,263.6	52,219	14
Indiana	6.634	283,903.3	42,795	38
Iowa	3.131	144,961.2	46,301	26
Kansas	2.908	137,333.3	47,230	24
Kentucky	4.436	173,715.8	39,159	47
Louisiana	4.686	199,421.0	42,555	39
Maine	1.330	58,904.9	44,282	31
Maryland	6.025	347,040.4	57,602	6
Massachusetts	6.824	438,398.3	64,246	3
Michigan	9.933	438,586.1	44,152	32
Minnesota	5.525	287,449.3	52,027	15
Mississippi	2.985	105,965.3	35,494	51
Missouri	6.091	262,990.1	43,176	36
Montana	1.039	45,234.0	43,551	34
Nebraska	1.908	95,393.8	50,007	21
Nevada	2.939	128,629.2	43,763	33
New Hampshire	1.335	75,015.0	56,190	10
New Jersey	8.978	549,162.4	61,165	4
New Mexico	2.085	80,531.9	38,616	49
New York	19.836	1,192,743.6	60,129	5
North Carolina	10.157	426,899.2	42,031	40
North Dakota	0.756	39,838.2	52,727	13
Ohio	11.623	520,867.0	44,815	30
Oklahoma	3.921	168,560.5	42,987	37
Oregon	4.086	185,944.4	45,508	28
Pennsylvania	12.787	649,464.2	50,791	17
Rhode Island	1.058	53,363.1	50,458	18
South Carolina	4.960	196,645.8	39,648	45
South Dakota	0.862	41,805.1	48,524	22
Tennessee	6.649	287,103.9	43,177	35
Texas	27.905	1,281,969.6	45,941	27
Utah	3.044	125,298.2	41,158	42
Vermont	0.623	31,276.0	50,174	19
Virginia	8.414	444,844.3	52,867	12
Washington	7.281	393,961.7	54,109	11
West Virginia	1.829	67,631.7	36,985	50
Wisconsin	5.773	271,178.7	46,974	25
Wyoming	0.585	32,996.4	56,413	8

CHART A: FY 2016 PROPERTY TAX BURDEN

Tax per \$1000 Total Personal Income

11/13/18

State	Property Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	31.61			
New Hampshire	55.44	1	75.4%	133.9%
Vermont	51.68	2	63.5%	118.0%
New Jersey	51.13	3	61.7%	115.7%
Maine	47.96	4	51.7%	102.3%
Rhode Island	47.86	5	51.4%	101.9%
Dist. of Col.	46.56	6	47.3%	96.4%
New York	46.26	7	46.3%	95.1%
Wyoming	42.43	8	34.2%	79.0%
Connecticut	42.28	9	33.8%	78.4%
Illinois	40.60	10	28.4%	71.2%
Texas	38.35	11	21.3%	61.8%
Nebraska	38.18	12	20.8%	61.0%
Massachusetts	36.69	13	16.1%	54.8%
Alaska	36.29	14	14.8%	53.1%
Montana	34.83	15	10.2%	46.9%
Wisconsin	34.58	16	9.4%	45.8%
Iowa	34.17	17	8.1%	44.1%
Michigan	32.01	18	1.3%	35.0%
Oregon	31.74	19	0.4%	33.9%
Kansas	31.54	20	-0.2%	33.0%
Minnesota	30.12	21	-4.7%	27.1%
South Carolina	29.36	22	-7.1%	23.8%
Virginia	29.23	23	-7.6%	23.3%
Pennsylvania	29.09	24	-8.0%	22.7%
South Dakota	28.73	25	-9.1%	21.2%
Ohio	28.20	26	-10.8%	19.0%
Florida	27.86	27	-11.9%	17.5%
Mississippi	27.84	28	-11.9%	17.4%
Georgia	27.71	29	-12.3%	16.9%
California	27.60	30	-12.7%	16.4%
Colorado	27.53	31	-12.9%	16.1%
Maryland	26.85	32	-15.1%	13.3%
Arizona	26.61	33	-15.8%	12.2%
Washington	26.55	34	-16.0%	12.0%
Utah	24.75	35	-21.7%	4.4%
West Virginia	24.75	36	-21.7%	4.4%
North Dakota	24.59	37	-22.2%	3.7%
Idaho	23.71	38	-25.0%	0.0%
North Carolina	23.20	39	-26.6%	-2.1%
Hawaii	22.76	40	-28.0%	-4.0%
Nevada	22.72	41	-28.1%	-4.1%
Indiana	22.61	42	-28.5%	-4.7%
Missouri	22.50	43	-28.8%	-5.1%
Louisiana	20.84	44	-34.1%	-12.1%
New Mexico	19.90	45	-37.1%	-16.1%
Kentucky	19.79	46	-37.4%	-16.5%
Tennessee	19.37	47	-38.7%	-18.3%
Arkansas	18.08	48	-42.8%	-23.7%
Delaware	18.06	49	-42.9%	-23.8%
Oklahoma	16.26	50	-48.6%	-31.4%
Alabama	14.01	51	-55.7%	-40.9%

CHART B: FY 2016 SALES TAX BURDEN

Tax per \$1000 Total Personal Income

11/13/18

State	Sales Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	23.68			
Hawaii	48.06	1	103.0%	105.8%
Washington	43.32	2	83.0%	85.6%
Nevada	38.46	3	62.4%	64.8%
New Mexico	38.08	4	60.8%	63.1%
Arkansas	37.69	5	59.2%	61.5%
Louisiana	37.45	6	58.2%	60.4%
Arizona	34.78	7	46.9%	49.0%
North Dakota	32.18	8	35.9%	37.8%
South Dakota	32.11	9	35.6%	37.5%
Tennessee	31.94	10	34.9%	36.8%
Mississippi	31.12	11	31.4%	33.3%
Texas	31.01	12	31.0%	32.8%
Kansas	30.53	13	29.0%	30.8%
Ohio	28.10	14	18.7%	20.4%
Oklahoma	26.75	15	13.0%	14.6%
Florida	26.18	16	10.6%	12.1%
Dist. of Col.	25.85	17	9.2%	10.7%
Indiana	25.74	18	8.7%	10.2%
Alabama	25.29	19	6.8%	8.3%
New York	24.95	20	5.4%	6.9%
Wyoming	24.75	21	4.5%	6.0%
Iowa	24.01	22	1.4%	2.8%
Colorado	23.66	23	-0.1%	1.3%
California	23.58	24	-0.4%	1.0%
Idaho	23.35	25	-1.4%	0.0%
North Carolina	23.34	26	-1.4%	0.0%
Missouri	23.30	27	-1.6%	-0.2%
Maine	23.13	28	-2.3%	-0.9%
Nebraska	22.78	29	-3.8%	-2.4%
Utah	22.56	30	-4.7%	-3.4%
Georgia	21.04	31	-11.2%	-9.9%
Illinois	20.90	32	-11.7%	-10.5%
Michigan	20.89	33	-11.8%	-10.5%
Wisconsin	20.09	34	-15.2%	-13.9%
Minnesota	19.98	35	-15.6%	-14.4%
Kentucky	19.93	36	-15.8%	-14.6%
West Virginia	19.53	37	-17.5%	-16.3%
South Carolina	19.16	38	-19.1%	-17.9%
Rhode Island	18.24	39	-22.9%	-21.9%
Pennsylvania	17.05	40	-28.0%	-26.9%
New Jersey	16.88	41	-28.7%	-27.7%
Connecticut	15.11	42	-36.2%	-35.3%
Massachusetts	13.89	43	-41.3%	-40.5%
Maryland	12.98	44	-45.2%	-44.4%
Vermont	12.29	45	-48.1%	-47.3%
Virginia	11.88	46	-49.8%	-49.1%
Alaska	5.61	47	-76.3%	-76.0%
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 2016, INDIVIDUAL INCOME TAX BURDEN**Tax per \$1000 Total Personal Income**

11/13/18

State	Ind. Income Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	23.64			
New York	48.71	1	106.1%	114.3%
Oregon	41.36	2	74.9%	81.9%
Maryland	39.51	3	67.1%	73.8%
Minnesota	37.34	4	57.9%	64.2%
Dist. of Col.	36.72	5	55.3%	61.5%
California	36.37	6	53.9%	60.0%
Massachusetts	32.92	7	39.2%	44.8%
Kentucky	32.47	8	37.3%	42.8%
Connecticut	30.43	9	28.7%	33.8%
Hawaii	29.57	10	25.1%	30.1%
North Carolina	28.21	11	19.3%	24.1%
Wisconsin	27.61	12	16.8%	21.4%
Virginia	27.51	13	16.4%	21.0%
West Virginia	27.29	14	15.4%	20.0%
Utah	26.93	15	13.9%	18.5%
Maine	26.34	16	11.4%	15.9%
Montana	26.11	17	10.4%	14.8%
Pennsylvania	26.05	18	10.2%	14.6%
Delaware	25.78	19	9.0%	13.4%
Ohio	25.58	20	8.2%	12.5%
Iowa	25.22	21	6.7%	10.9%
Missouri	24.39	22	3.2%	7.3%
New Jersey	24.32	23	2.9%	7.0%
Georgia	24.19	24	2.3%	6.4%
Arkansas	23.65	25	0.1%	4.0%
Nebraska	23.53	26	-0.5%	3.5%
Vermont	23.34	27	-1.3%	2.7%
Rhode Island	23.17	28	-2.0%	1.9%
Indiana	23.03	29	-2.6%	1.3%
Idaho	22.74	30	-3.8%	0.0%
Colorado	22.66	31	-4.1%	-0.3%
Michigan	22.34	32	-5.5%	-1.7%
Illinois	20.60	33	-12.9%	-9.4%
South Carolina	19.68	34	-16.8%	-13.5%
Alabama	19.09	35	-19.2%	-16.0%
Oklahoma	17.78	36	-24.8%	-21.8%
New Mexico	17.51	37	-25.9%	-23.0%
Mississippi	16.99	38	-28.1%	-25.3%
Kansas	16.26	39	-31.2%	-28.5%
Arizona	14.39	40	-39.1%	-36.7%
Louisiana	14.37	41	-39.2%	-36.8%
North Dakota	8.81	42	-62.7%	-61.2%
New Hampshire	1.17	43	-95.0%	-94.8%
Tennessee	1.13	44	-95.2%	-95.0%
Wyoming	0.00	45	-100.0%	-100.0%
Washington	0.00	46	-100.0%	-100.0%
Texas	0.00	47	-100.0%	-100.0%
South Dakota	0.00	48	-100.0%	-100.0%
Nevada	0.00	49	-100.0%	-100.0%
Florida	0.00	50	-100.0%	-100.0%
Alaska	0.00	51	-100.0%	-100.0%

CHART D: FY 2016 CORPORATE INCOME TAX BURDEN**Tax per \$1000 Total Personal Income**

11/13/18

State	Corp. Income Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	3.41			
Dist. of Col.	10.71	1	214.2%	279.2%
New Hampshire	9.33	2	173.9%	230.5%
New York	8.90	3	161.1%	215.1%
Delaware	7.13	4	109.2%	152.5%
Tennessee	5.36	5	57.2%	89.7%
Massachusetts	5.32	6	56.2%	88.5%
Minnesota	5.27	7	54.7%	86.7%
Alaska	5.07	8	48.9%	79.6%
Illinois	5.02	9	47.4%	77.9%
Kentucky	4.54	10	33.2%	60.7%
Pennsylvania	4.49	11	31.7%	59.0%
California	4.46	12	30.9%	57.9%
Mississippi	4.37	13	28.2%	54.7%
New Jersey	4.06	14	19.1%	43.7%
Arkansas	3.83	15	12.3%	35.5%
Oregon	3.71	16	9.0%	31.5%
Indiana	3.64	17	6.9%	29.0%
Wisconsin	3.64	18	6.8%	28.8%
Maryland	3.25	19	-4.6%	15.2%
Nebraska	3.23	20	-5.4%	14.2%
Vermont	3.14	21	-7.8%	11.3%
Connecticut	2.90	22	-15.0%	2.6%
Kansas	2.85	23	-16.3%	1.0%
Idaho	2.82	24	-17.1%	0.0%
Rhode Island	2.70	25	-20.7%	-4.3%
Utah	2.66	26	-21.9%	-5.8%
Montana	2.63	27	-22.8%	-6.9%
Iowa	2.60	28	-23.7%	-8.0%
North Dakota	2.59	29	-24.1%	-8.4%
North Carolina	2.50	30	-26.7%	-11.6%
Florida	2.43	31	-28.8%	-14.1%
Maine	2.33	32	-31.5%	-17.4%
Georgia	2.27	33	-33.3%	-19.5%
South Carolina	2.24	34	-34.3%	-20.7%
Colorado	2.19	35	-35.8%	-22.5%
West Virginia	2.14	36	-37.2%	-24.3%
Arizona	2.07	37	-39.3%	-26.7%
Michigan	2.05	38	-39.9%	-27.5%
Alabama	1.99	39	-41.6%	-29.5%
Oklahoma	1.94	40	-43.0%	-31.2%
Virginia	1.69	41	-50.4%	-40.1%
Missouri	1.54	42	-54.9%	-45.6%
Hawaii	1.51	43	-55.7%	-46.5%
New Mexico	1.41	44	-58.5%	-49.9%
Louisiana	0.86	45	-74.8%	-69.5%
South Dakota	0.78	46	-77.1%	-72.3%
Ohio	0.57	47	-83.2%	-79.8%
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 E: FY 2016 COMBINED INDIV. & CORP. INCOME TAX BURDEN

Tax per \$1000 Total Personal Income

11/13/18

State	Income Tax & Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	27.05			
New York	57.61	1	113.0%	125.4%
Dist. of Col.	47.43	2	75.4%	85.6%
Oregon	45.07	3	66.6%	76.3%
Maryland	42.76	4	58.1%	67.3%
Minnesota	42.61	5	57.5%	66.7%
California	40.83	6	51.0%	59.8%
Massachusetts	38.24	7	41.4%	49.6%
Kentucky	37.01	8	36.8%	44.8%
Connecticut	33.33	9	23.2%	30.4%
Delaware	32.91	10	21.7%	28.8%
Wisconsin	31.25	11	15.5%	22.2%
Hawaii	31.08	12	14.9%	21.6%
North Carolina	30.71	13	13.5%	20.1%
Pennsylvania	30.54	14	12.9%	19.5%
Utah	29.59	15	9.4%	15.8%
West Virginia	29.43	16	8.8%	15.1%
Virginia	29.20	17	8.0%	14.3%
Montana	28.74	18	6.3%	12.4%
Maine	28.68	19	6.0%	12.2%
New Jersey	28.38	20	4.9%	11.0%
Iowa	27.82	21	2.9%	8.9%
Arkansas	27.48	22	1.6%	7.5%
Nebraska	26.76	23	-1.1%	4.7%
Indiana	26.68	24	-1.4%	4.4%
Vermont	26.48	25	-2.1%	3.6%
Georgia	26.47	26	-2.2%	3.5%
Ohio	26.15	27	-3.3%	2.3%
Missouri	25.93	28	-4.2%	1.4%
Rhode Island	25.87	29	-4.4%	1.2%
Illinois	25.62	30	-5.3%	0.2%
Idaho	25.56	31	-5.5%	0.0%
Colorado	24.85	32	-8.1%	-2.8%
Michigan	24.39	33	-9.8%	-4.6%
South Carolina	21.92	34	-19.0%	-14.3%
Mississippi	21.36	35	-21.0%	-16.4%
Alabama	21.08	36	-22.1%	-17.5%
Oklahoma	19.72	37	-27.1%	-22.8%
Kansas	19.12	38	-29.3%	-25.2%
New Mexico	18.92	39	-30.0%	-26.0%
Arizona	16.46	40	-39.1%	-35.6%
Louisiana	15.23	41	-43.7%	-40.4%
North Dakota	11.40	42	-57.8%	-55.4%
New Hampshire	10.51	43	-61.2%	-58.9%
Tennessee	6.49	44	-76.0%	-74.6%
Alaska	5.07	45	-81.2%	-80.1%
Florida	2.43	46	-91.0%	-90.5%
South Dakota	0.78	47	-97.1%	-96.9%
Wyoming	0.00	48	-100.0%	-100.0%
Washington	0.00	49	-100.0%	-100.0%
Texas	0.00	50	-100.0%	-100.0%
Nevada	0.00	51	-100.0%	-100.0%

CHART F: FY 2016, MOTOR FUELS & LICENSE TAX BURDEN

Tax per \$1000 Total Personal Income

11/13/18

State	Motor Vehicle Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	4.56			
Iowa	9.12	1	99.8%	16.6%
North Dakota	8.00	2	75.3%	2.3%
Idaho	7.82	3	71.3%	0.0%
Hawaii	7.67	4	68.1%	-1.9%
Montana	7.48	5	63.9%	-4.4%
Oklahoma	7.07	6	55.0%	-9.5%
South Dakota	6.95	7	52.3%	-11.1%
Wyoming	6.55	8	43.6%	-16.2%
North Carolina	6.40	9	40.3%	-18.1%
New Mexico	6.16	10	34.9%	-21.2%
Maine	6.01	11	31.7%	-23.1%
Pennsylvania	5.96	12	30.7%	-23.7%
West Virginia	5.92	13	29.8%	-24.2%
Oregon	5.85	14	28.1%	-25.2%
Minnesota	5.75	15	26.0%	-26.5%
Mississippi	5.75	16	26.0%	-26.5%
Nebraska	5.69	17	24.8%	-27.2%
Wisconsin	5.67	18	24.3%	-27.5%
Kentucky	5.57	19	22.1%	-28.7%
Arkansas	5.47	20	19.8%	-30.1%
Nevada	5.42	21	18.8%	-30.6%
Washington	5.40	22	18.3%	-30.9%
Florida	5.27	23	15.5%	-32.6%
Ohio	5.23	24	14.5%	-33.1%
Kansas	5.06	25	11.0%	-35.2%
Illinois	4.89	26	7.1%	-37.5%
Utah	4.82	27	5.6%	-38.3%
Michigan	4.79	28	4.9%	-38.8%
Tennessee	4.78	29	4.8%	-38.8%
Vermont	4.77	30	4.5%	-39.0%
Texas	4.71	31	3.3%	-39.7%
Georgia	4.69	32	2.7%	-40.1%
South Carolina	4.49	33	-1.5%	-42.5%
Alabama	4.46	34	-2.3%	-43.0%
Colorado	4.40	35	-3.6%	-43.7%
Maryland	4.35	36	-4.6%	-44.3%
Indiana	4.18	37	-8.4%	-46.6%
Arizona	4.10	38	-10.2%	-47.6%
California	4.08	39	-10.5%	-47.7%
Delaware	3.96	40	-13.2%	-49.3%
Missouri	3.88	41	-14.9%	-50.3%
Louisiana	3.81	42	-16.6%	-51.3%
Virginia	3.60	43	-21.1%	-53.9%
New Hampshire	3.48	44	-23.7%	-55.5%
Massachusetts	2.81	45	-38.5%	-64.1%
Connecticut	2.79	46	-38.9%	-64.4%
Alaska	2.63	47	-42.4%	-66.4%
New York	2.61	48	-42.8%	-66.6%
Rhode Island	2.54	49	-44.4%	-67.5%
New Jersey	2.18	50	-52.2%	-72.1%
Dist. of Col.	1.19	51	-73.8%	-84.7%

CHART G: FY 2016 PER CAPITA PROPERTY TAXES

11/13/18

State	Per Capita Property Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	1,556.06			
Dist. of Col.	3,534.66	1	127.2%	274.4%
New Jersey	3,127.38	2	101.0%	231.2%
New Hampshire	3,115.46	3	100.2%	230.0%
Connecticut	2,927.07	4	88.1%	210.0%
New York	2,781.58	5	78.8%	194.6%
Vermont	2,592.88	6	66.6%	174.6%
Rhode Island	2,415.16	7	55.2%	155.8%
Wyoming	2,393.38	8	53.8%	153.5%
Massachusetts	2,357.26	9	51.5%	149.7%
Maine	2,123.75	10	36.5%	124.9%
Illinois	2,119.94	11	36.2%	124.5%
Alaska	2,047.08	12	31.6%	116.8%
Nebraska	1,909.33	13	22.7%	102.2%
Texas	1,761.96	14	13.2%	86.6%
Wisconsin	1,624.25	15	4.4%	72.0%
Iowa	1,582.20	16	1.7%	67.6%
Minnesota	1,567.18	17	0.7%	66.0%
California	1,559.07	18	0.2%	65.1%
Maryland	1,546.80	19	-0.6%	63.8%
Virginia	1,545.12	20	-0.7%	63.6%
Montana	1,517.04	21	-2.5%	60.7%
Kansas	1,489.57	22	-4.3%	57.8%
Pennsylvania	1,477.37	23	-5.1%	56.5%
Oregon	1,444.40	24	-7.2%	53.0%
Washington	1,436.37	25	-7.7%	52.1%
Colorado	1,424.99	26	-8.4%	50.9%
Michigan	1,413.33	27	-9.2%	49.7%
South Dakota	1,394.31	28	-10.4%	47.7%
North Dakota	1,296.34	29	-16.7%	37.3%
Ohio	1,263.90	30	-18.8%	33.9%
Florida	1,263.45	31	-18.8%	33.8%
South Carolina	1,163.86	32	-25.2%	23.3%
Georgia	1,159.40	33	-25.5%	22.8%
Hawaii	1,140.36	34	-26.7%	20.8%
Arizona	1,061.78	35	-31.8%	12.5%
Utah	1,018.84	36	-34.5%	7.9%
Nevada	994.48	37	-36.1%	5.3%
Mississippi	988.05	38	-36.5%	4.6%
North Carolina	975.32	39	-37.3%	3.3%
Missouri	971.36	40	-37.6%	2.9%
Indiana	967.39	41	-37.8%	2.5%
Idaho	944.21	42	-39.3%	0.0%
West Virginia	915.29	43	-41.2%	-3.1%
Louisiana	886.64	44	-43.0%	-6.1%
Delaware	860.46	45	-44.7%	-8.9%
Tennessee	836.16	46	-46.3%	-11.4%
Kentucky	774.91	47	-50.2%	-17.9%
New Mexico	768.42	48	-50.6%	-18.6%
Arkansas	711.65	49	-54.3%	-24.6%
Oklahoma	699.12	50	-55.1%	-26.0%
Alabama	545.30	51	-65.0%	-42.2%

CHART H: FY 2016 PER CAPITA SALES TAXES

11/13/18

State	Per Capita Sales Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	1165.44			
Hawaii	2407.45	1	106.6%	158.9%
Washington	2344.25	2	101.1%	152.1%
Dist. of Col.	1962.77	3	68.4%	111.1%
North Dakota	1696.93	4	45.6%	82.5%
Nevada	1683.26	5	44.4%	81.0%
Louisiana	1593.75	6	36.8%	71.4%
South Dakota	1558.12	7	33.7%	67.6%
New York	1500.02	8	28.7%	61.3%
Arkansas	1483.43	9	27.3%	59.5%
New Mexico	1470.53	10	26.2%	58.2%
Kansas	1442.16	11	23.7%	55.1%
Texas	1424.65	12	22.2%	53.2%
Wyoming	1396.03	13	19.8%	50.1%
Arizona	1387.72	14	19.1%	49.2%
Tennessee	1379.20	15	18.3%	48.3%
California	1332.32	16	14.3%	43.3%
Ohio	1259.30	17	8.1%	35.4%
Colorado	1224.40	18	5.1%	31.7%
Florida	1187.11	19	1.9%	27.7%
Oklahoma	1150.02	20	-1.3%	23.7%
Nebraska	1139.14	21	-2.3%	22.5%
Iowa	1111.73	22	-4.6%	19.6%
Mississippi	1104.62	23	-5.2%	18.8%
Indiana	1101.35	24	-5.5%	18.4%
Illinois	1091.38	25	-6.4%	17.4%
Connecticut	1046.02	26	-10.2%	12.5%
Minnesota	1039.59	27	-10.8%	11.8%
New Jersey	1032.22	28	-11.4%	11.0%
Maine	1024.25	29	-12.1%	10.2%
Missouri	1005.93	30	-13.7%	8.2%
Alabama	984.45	31	-15.5%	5.9%
North Carolina	981.08	32	-15.8%	5.5%
Wisconsin	943.72	33	-19.0%	1.5%
Idaho	929.81	34	-20.2%	0.0%
Utah	928.68	35	-20.3%	-0.1%
Michigan	922.49	36	-20.8%	-0.8%
Rhode Island	920.59	37	-21.0%	-1.0%
Massachusetts	892.45	38	-23.4%	-4.0%
Georgia	880.17	39	-24.5%	-5.3%
Pennsylvania	866.22	40	-25.7%	-6.8%
Kentucky	780.57	41	-33.0%	-16.1%
South Carolina	759.54	42	-34.8%	-18.3%
Maryland	747.62	43	-35.9%	-19.6%
West Virginia	722.34	44	-38.0%	-22.3%
Virginia	628.22	45	-46.1%	-32.4%
Vermont	616.88	46	-47.1%	-33.7%
Alaska	316.30	47	-72.9%	-66.0%
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 2016 PER CAPITA INDIVIDUAL INCOME TAXES

11/13/18

State	Per Capita Individual Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	1163.55			
New York	2929.10	1	151.7%	223.5%
Dist. of Col.	2787.90	2	139.6%	207.9%
Maryland	2275.75	3	95.6%	151.3%
Massachusetts	2114.73	4	81.7%	133.5%
Connecticut	2106.41	5	81.0%	132.6%
California	2054.98	6	76.6%	126.9%
Minnesota	1942.53	7	66.9%	114.5%
Oregon	1882.05	8	61.8%	107.8%
New Jersey	1487.57	9	27.8%	64.3%
Hawaii	1481.18	10	27.3%	63.6%
Virginia	1454.41	11	25.0%	60.6%
Pennsylvania	1322.88	12	13.7%	46.1%
Wisconsin	1296.86	13	11.5%	43.2%
Kentucky	1271.38	14	9.3%	40.4%
Delaware	1228.01	15	5.5%	35.6%
North Carolina	1185.72	16	1.9%	30.9%
Nebraska	1176.72	17	1.1%	30.0%
Colorado	1172.78	18	0.8%	29.5%
Vermont	1171.06	19	0.6%	29.3%
Rhode Island	1168.90	20	0.5%	29.1%
Iowa	1167.85	21	0.4%	29.0%
Maine	1166.44	22	0.2%	28.8%
Ohio	1146.27	23	-1.5%	26.6%
Montana	1137.09	24	-2.3%	25.6%
Utah	1108.47	25	-4.7%	22.4%
Illinois	1075.63	26	-7.6%	18.8%
Missouri	1052.95	27	-9.5%	16.3%
Georgia	1012.21	28	-13.0%	11.8%
West Virginia	1009.34	29	-13.3%	11.5%
Michigan	986.32	30	-15.2%	8.9%
Indiana	985.74	31	-15.3%	8.9%
Arkansas	930.80	32	-20.0%	2.8%
Idaho	905.48	33	-22.2%	0.0%
South Carolina	780.14	34	-33.0%	-13.8%
Kansas	768.17	35	-34.0%	-15.2%
Oklahoma	764.27	36	-34.3%	-15.6%
Alabama	743.22	37	-36.1%	-17.9%
New Mexico	676.03	38	-41.9%	-25.3%
Louisiana	611.69	39	-47.4%	-32.4%
Mississippi	602.95	40	-48.2%	-33.4%
Arizona	574.34	41	-50.6%	-36.6%
North Dakota	464.73	42	-60.1%	-48.7%
New Hampshire	65.90	43	-94.3%	-92.7%
Tennessee	48.72	44	-95.8%	-94.6%
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 2016 PER CAPITA CORPORATE INCOME TAXES

11/13/18

State	Per Capita Corporate Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	167.77			
Dist. of Col.	813.15	1	384.7%	622.8%
New York	535.10	2	218.9%	375.7%
New Hampshire	524.52	3	212.6%	366.3%
Massachusetts	342.03	4	103.9%	204.0%
Delaware	339.77	5	102.5%	202.0%
Alaska	286.24	6	70.6%	154.4%
Minnesota	274.33	7	63.5%	143.9%
Illinois	262.35	8	56.4%	133.2%
California	251.99	9	50.2%	124.0%
New Jersey	248.32	10	48.0%	120.7%
Tennessee	231.40	11	37.9%	105.7%
Pennsylvania	228.08	12	35.9%	102.7%
Connecticut	200.54	13	19.5%	78.3%
Maryland	187.39	14	11.7%	66.6%
Kentucky	177.78	15	6.0%	58.0%
Wisconsin	170.93	16	1.9%	51.9%
Oregon	169.01	17	0.7%	50.2%
Nebraska	161.29	18	-3.9%	43.4%
Vermont	157.75	19	-6.0%	40.2%
Indiana	155.92	20	-7.1%	38.6%
Mississippi	155.12	21	-7.5%	37.9%
Arkansas	150.64	22	-10.2%	33.9%
North Dakota	136.42	23	-18.7%	21.3%
Rhode Island	136.42	24	-18.7%	21.3%
Kansas	134.77	25	-19.7%	19.8%
Iowa	120.37	26	-28.3%	7.0%
Montana	114.54	27	-31.7%	1.8%
Colorado	113.22	28	-32.5%	0.6%
Idaho	112.50	29	-32.9%	0.0%
Florida	110.00	30	-34.4%	-2.2%
Utah	109.50	31	-34.7%	-2.7%
North Carolina	105.01	32	-37.4%	-6.7%
Maine	103.36	33	-38.4%	-8.1%
Georgia	95.12	34	-43.3%	-15.4%
Michigan	90.42	35	-46.1%	-19.6%
Virginia	89.45	36	-46.7%	-20.5%
South Carolina	88.81	37	-47.1%	-21.1%
Oklahoma	83.59	38	-50.2%	-25.7%
Arizona	82.58	39	-50.8%	-26.6%
West Virginia	79.12	40	-52.8%	-29.7%
Alabama	77.50	41	-53.8%	-31.1%
Hawaii	75.71	42	-54.9%	-32.7%
Missouri	66.40	43	-60.4%	-41.0%
New Mexico	54.64	44	-67.4%	-51.4%
South Dakota	37.94	45	-77.4%	-66.3%
Louisiana	36.61	46	-78.2%	-67.5%
Ohio	25.60	47	-84.7%	-77.2%
Wyoming	0.00	48	-100.0%	-100.0%
Washington	0.00	49	-100.0%	-100.0%
Texas	0.00	50	-100.0%	-100.0%
Nevada	0.00	51	-100.0%	-100.0%

**CHART K: FY 2016 PER CAPITA COMBINED CORP. & IND.
INCOME TAXES**

11/13/18

State	Per Capita Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	1331.32			
Dist. of Col.	3601.05	1	170.5%	253.7%
New York	3464.21	2	160.2%	240.3%
Maryland	2463.15	3	85.0%	142.0%
Massachusetts	2456.76	4	84.5%	141.3%
California	2306.96	5	73.3%	126.6%
Connecticut	2306.95	6	73.3%	126.6%
Minnesota	2216.86	7	66.5%	117.8%
Oregon	2051.06	8	54.1%	101.5%
New Jersey	1735.88	9	30.4%	70.5%
Delaware	1567.78	10	17.8%	54.0%
Hawaii	1556.89	11	16.9%	52.9%
Pennsylvania	1550.96	12	16.5%	52.4%
Virginia	1543.87	13	16.0%	51.7%
Wisconsin	1467.80	14	10.3%	44.2%
Kentucky	1449.15	15	8.9%	42.4%
Nebraska	1338.01	16	0.5%	31.4%
Illinois	1337.98	17	0.5%	31.4%
Vermont	1328.81	18	-0.2%	30.5%
Rhode Island	1305.32	19	-2.0%	28.2%
North Carolina	1290.72	20	-3.0%	26.8%
Iowa	1288.22	21	-3.2%	26.5%
Colorado	1286.00	22	-3.4%	26.3%
Maine	1269.80	23	-4.6%	24.7%
Montana	1251.63	24	-6.0%	23.0%
Utah	1217.97	25	-8.5%	19.6%
Ohio	1171.88	26	-12.0%	15.1%
Indiana	1141.65	27	-14.2%	12.1%
Missouri	1119.35	28	-15.9%	10.0%
Georgia	1107.33	29	-16.8%	8.8%
West Virginia	1088.46	30	-18.2%	6.9%
Arkansas	1081.45	31	-18.8%	6.2%
Michigan	1076.74	32	-19.1%	5.8%
Idaho	1017.98	33	-23.5%	0.0%
Kansas	902.94	34	-32.2%	-11.3%
South Carolina	868.95	35	-34.7%	-14.6%
Oklahoma	847.86	36	-36.3%	-16.7%
Alabama	820.71	37	-38.4%	-19.4%
Mississippi	758.07	38	-43.1%	-25.5%
New Mexico	730.67	39	-45.1%	-28.2%
Arizona	656.93	40	-50.7%	-35.5%
Louisiana	648.30	41	-51.3%	-36.3%
North Dakota	601.15	42	-54.8%	-40.9%
New Hampshire	590.41	43	-55.7%	-42.0%
Alaska	286.24	44	-78.5%	-71.9%
Tennessee	280.12	45	-79.0%	-72.5%
Florida	110.00	46	-91.7%	-89.2%
South Dakota	37.94	47	-97.2%	-96.3%
Wyoming	0.00	48	-100.0%	-100.0%
Washington	0.00	49	-100.0%	-100.0%
Texas	0.00	50	-100.0%	-100.0%
Nevada	0.00	51	-100.0%	-100.0%

CHART L: FY 2016 PER CAPITA MOTOR VEHICLES TAXES

11/13/18

State	Per Capita Motor Vehicle Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	224.57			
Iowa	422.10	1	88.0%	35.6%
North Dakota	421.78	2	87.8%	35.5%
Hawaii	384.17	3	71.1%	23.4%
Wyoming	369.50	4	64.5%	18.7%
South Dakota	337.11	5	50.1%	8.3%
Montana	325.58	6	45.0%	4.6%
Idaho	311.30	7	38.6%	0.0%
Oklahoma	303.94	8	35.3%	-2.4%
Pennsylvania	302.81	9	34.8%	-2.7%
Minnesota	299.09	10	33.2%	-3.9%
Washington	292.04	11	30.0%	-6.2%
Nebraska	284.69	12	26.8%	-8.5%
North Carolina	269.08	13	19.8%	-13.6%
Wisconsin	266.35	14	18.6%	-14.4%
Oregon	266.08	15	18.5%	-14.5%
Maine	266.04	16	18.5%	-14.5%
Illinois	255.13	17	13.6%	-18.0%
Maryland	250.72	18	11.6%	-19.5%
Kansas	239.18	19	6.5%	-23.2%
Vermont	239.13	20	6.5%	-23.2%
Florida	238.89	21	6.4%	-23.3%
New Mexico	237.70	22	5.8%	-23.6%
Nevada	237.25	23	5.6%	-23.8%
Ohio	234.18	24	4.3%	-24.8%
California	230.74	25	2.7%	-25.9%
Colorado	227.63	26	1.4%	-26.9%
West Virginia	218.99	27	-2.5%	-29.7%
Kentucky	218.24	28	-2.8%	-29.9%
Texas	216.59	29	-3.6%	-30.4%
Arkansas	215.16	30	-4.2%	-30.9%
Michigan	211.34	31	-5.9%	-32.1%
Tennessee	206.54	32	-8.0%	-33.7%
Mississippi	204.01	33	-9.2%	-34.5%
Utah	198.34	34	-11.7%	-36.3%
Georgia	196.04	35	-12.7%	-37.0%
New Hampshire	195.55	36	-12.9%	-37.2%
Connecticut	192.89	37	-14.1%	-38.0%
Virginia	190.42	38	-15.2%	-38.8%
Delaware	188.66	39	-16.0%	-39.4%
Massachusetts	180.40	40	-19.7%	-42.0%
Indiana	178.77	41	-20.4%	-42.6%
South Carolina	178.21	42	-20.6%	-42.8%
Alabama	173.53	43	-22.7%	-44.3%
Missouri	167.67	44	-25.3%	-46.1%
Arizona	163.50	45	-27.2%	-47.5%
Louisiana	161.97	46	-27.9%	-48.0%
New York	156.89	47	-30.1%	-49.6%
Alaska	148.27	48	-34.0%	-52.4%
New Jersey	133.32	49	-40.6%	-57.2%
Rhode Island	128.02	50	-43.0%	-58.9%
Dist. of Col.	90.72	51	-59.6%	-70.9%

CHART M: FY 2016 OVERALL TAX BURDEN

Tax per \$1000 Total Personal Income

11/13/18

State	Overall Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	100.48			
New York	148.96	1	48.2%	68.8%
Dist. of Col.	142.79	2	42.1%	61.8%
Hawaii	129.10	3	28.5%	46.3%
North Dakota	125.74	4	25.1%	42.5%
Maine	118.04	5	17.5%	33.8%
Vermont	117.67	6	17.1%	33.4%
Minnesota	117.06	7	16.5%	32.7%
Rhode Island	110.22	8	9.7%	24.9%
New Jersey	109.69	9	9.2%	24.3%
Illinois	108.28	10	7.8%	22.7%
California	107.56	11	7.1%	21.9%
West Virginia	105.90	12	5.4%	20.0%
Iowa	105.49	13	5.0%	19.6%
Maryland	104.63	14	4.1%	18.6%
Connecticut	104.31	15	3.8%	18.2%
Mississippi	101.78	16	1.3%	15.4%
Nebraska	101.73	17	1.2%	15.3%
Wisconsin	101.54	18	1.1%	15.1%
New Mexico	100.76	19	0.3%	14.2%
Massachusetts	100.69	20	0.2%	14.1%
Arkansas	100.56	21	0.1%	14.0%
Delaware	99.86	22	-0.6%	13.2%
Ohio	99.82	23	-0.7%	13.1%
Pennsylvania	99.59	24	-0.9%	12.9%
Oregon	99.06	25	-1.4%	12.3%
Wyoming	98.29	26	-2.2%	11.4%
Nevada	97.73	27	-2.7%	10.8%
Kentucky	97.62	28	-2.8%	10.7%
Kansas	95.16	29	-5.3%	7.9%
Washington	93.34	30	-7.1%	5.8%
North Carolina	93.24	31	-7.2%	5.7%
Michigan	92.45	32	-8.0%	4.8%
Louisiana	91.36	33	-9.1%	3.6%
Utah	90.97	34	-9.5%	3.1%
Indiana	90.49	35	-9.9%	2.6%
Arizona	89.77	36	-10.7%	1.7%
Colorado	89.30	37	-11.1%	1.2%
Idaho	88.22	38	-12.2%	0.0%
Montana	87.81	39	-12.6%	-0.5%
Texas	87.51	40	-12.9%	-0.8%
Georgia	87.47	41	-13.0%	-0.9%
South Carolina	86.64	42	-13.8%	-1.8%
Virginia	86.26	43	-14.2%	-2.2%
New Hampshire	85.74	44	-14.7%	-2.8%
Missouri	85.29	45	-15.1%	-3.3%
Alabama	82.28	46	-18.1%	-6.7%
South Dakota	81.16	47	-19.2%	-8.0%
Oklahoma	80.44	48	-19.9%	-8.8%
Tennessee	76.94	49	-23.4%	-12.8%
Florida	76.71	50	-23.7%	-13.1%
Alaska	67.58	51	-32.7%	-23.4%

CHART N: FY 2016 PER CAPITA OVERALL TAXES

11/13/18

State	Per Capita Overall Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	4,945.64			
Dist. of Col.	10,840.70	1	119.2%	208.5%
New York	8,956.68	2	81.1%	154.9%
Connecticut	7,220.43	3	46.0%	105.5%
New Jersey	6,709.19	4	35.7%	90.9%
North Dakota	6,629.97	5	34.1%	88.7%
Massachusetts	6,468.93	6	30.8%	84.1%
Hawaii	6,467.09	7	30.8%	84.1%
Minnesota	6,090.47	8	23.1%	73.3%
California	6,077.01	9	22.9%	73.0%
Maryland	6,026.84	10	21.9%	71.5%
Vermont	5,903.85	11	19.4%	68.0%
Illinois	5,654.14	12	14.3%	60.9%
Rhode Island	5,561.69	13	12.5%	58.3%
Wyoming	5,544.56	14	12.1%	57.8%
Maine	5,227.00	15	5.7%	48.8%
Nebraska	5,087.32	16	2.9%	44.8%
Pennsylvania	5,058.05	17	2.3%	44.0%
Washington	5,050.28	18	2.1%	43.7%
Iowa	4,884.09	19	-1.2%	39.0%
New Hampshire	4,817.58	20	-2.6%	37.1%
Wisconsin	4,769.76	21	-3.6%	35.8%
Delaware	4,757.17	22	-3.8%	35.4%
Colorado	4,621.60	23	-6.6%	31.5%
Virginia	4,560.36	24	-7.8%	29.8%
Oregon	4,508.20	25	-8.8%	28.3%
Kansas	4,494.43	26	-9.1%	27.9%
Ohio	4,473.49	27	-9.5%	27.3%
Nevada	4,277.00	28	-13.5%	21.7%
Michigan	4,082.09	29	-17.5%	16.2%
Texas	4,020.12	30	-18.7%	14.4%
Arkansas	3,957.68	31	-20.0%	12.6%
South Dakota	3,938.03	32	-20.4%	12.1%
North Carolina	3,919.13	33	-20.8%	11.5%
West Virginia	3,916.52	34	-20.8%	11.5%
New Mexico	3,891.01	35	-21.3%	10.7%
Louisiana	3,887.78	36	-21.4%	10.6%
Indiana	3,872.45	37	-21.7%	10.2%
Montana	3,824.01	38	-22.7%	8.8%
Kentucky	3,822.73	39	-22.7%	8.8%
Alaska	3,812.29	40	-22.9%	8.5%
Utah	3,743.97	41	-24.3%	6.6%
Missouri	3,682.30	42	-25.5%	4.8%
Georgia	3,659.60	43	-26.0%	4.2%
Mississippi	3,612.69	44	-27.0%	2.8%
Arizona	3,581.56	45	-27.6%	1.9%
Idaho	3,513.60	46	-29.0%	0.0%
Florida	3,478.18	47	-29.7%	-1.0%
Oklahoma	3,457.68	48	-30.1%	-1.6%
South Carolina	3,435.13	49	-30.5%	-2.2%
Tennessee	3,322.07	50	-32.8%	-5.5%
Alabama	3,203.44	51	-35.2%	-8.8%

CHART O: FY 2016 PER CAPITA INCOME

11/13/18

State	Per Capita Income (\$)	Rank Based on Income	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	49,221			
Dist. of Col.	75,922	1	54.2%	90.6%
Connecticut	69,224	2	40.6%	73.8%
Massachusetts	64,246	3	30.5%	61.3%
New Jersey	61,165	4	24.3%	53.6%
New York	60,129	5	22.2%	51.0%
Maryland	57,602	6	17.0%	44.6%
California	56,496	7	14.8%	41.9%
Wyoming	56,413	8	14.6%	41.6%
Alaska	56,410	9	14.6%	41.6%
New Hampshire	56,190	10	14.2%	41.1%
Washington	54,109	11	9.9%	35.9%
Virginia	52,867	12	7.4%	32.7%
North Dakota	52,727	13	7.1%	32.4%
Illinois	52,219	14	6.1%	31.1%
Minnesota	52,027	15	5.7%	30.6%
Colorado	51,752	16	5.1%	29.9%
Pennsylvania	50,791	17	3.2%	27.5%
Rhode Island	50,458	18	2.5%	26.7%
Vermont	50,174	19	1.9%	26.0%
Hawaii	50,094	20	1.8%	25.8%
Nebraska	50,007	21	1.6%	25.6%
South Dakota	48,524	22	-1.4%	21.8%
Delaware	47,640	23	-3.2%	19.6%
Kansas	47,230	24	-4.0%	18.6%
Wisconsin	46,974	25	-4.6%	17.9%
Iowa	46,301	26	-5.9%	16.3%
Texas	45,941	27	-6.7%	15.4%
Oregon	45,508	28	-7.5%	14.3%
Florida	45,344	29	-7.9%	13.9%
Ohio	44,815	30	-9.0%	12.5%
Maine	44,282	31	-10.0%	11.2%
Michigan	44,152	32	-10.3%	10.9%
Nevada	43,763	33	-11.1%	9.9%
Montana	43,551	34	-11.5%	9.4%
Tennessee	43,177	35	-12.3%	8.4%
Missouri	43,176	36	-12.3%	8.4%
Oklahoma	42,987	37	-12.7%	7.9%
Indiana	42,795	38	-13.1%	7.5%
Louisiana	42,555	39	-13.5%	6.9%
North Carolina	42,031	40	-14.6%	5.5%
Georgia	41,841	41	-15.0%	5.1%
Utah	41,158	42	-16.4%	3.3%
Arizona	39,899	43	-18.9%	0.2%
Idaho	39,827	44	-19.1%	0.0%
South Carolina	39,648	45	-19.4%	-0.4%
Arkansas	39,354	46	-20.0%	-1.2%
Kentucky	39,159	47	-20.4%	-1.7%
Alabama	38,934	48	-20.9%	-2.2%
New Mexico	38,616	49	-21.5%	-3.0%
West Virginia	36,985	50	-24.9%	-7.1%
Mississippi	35,494	51	-27.9%	-10.9%