

**STATE AND LOCAL TAX BURDEN ANALYSIS
EXECUTIVE SUMMARY
FY 2007 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	41.4% below national average	10	33.8% below western median
*Sales tax.....	29	13.8% below national average	9	25.7% below western median
Individual income.....	23	2.1% below national average	5	8.0% above western median
Corporate income...	<u>35</u>	<u>37.3% below national average</u>	<u>6</u>	<u>equal to the western median</u>
Overall ranking.....	46	24.8% below national average	11	16.1% below western median

Because of relatively low income in Idaho, the state's overall tax burden relative to income is 42nd nationally and 9th among the 11 western states.

Property tax.....	41	29.5% below national average	10	17.7% below western median
*Sales tax.....	21	3.6% above national average	8	14.6% below western median
Individual income.....	18	17.7% above national average	4	22.5% above western median
Corporate income.....	<u>32</u>	<u>24.6% below national average</u>	<u>6</u>	<u>equal to the western median</u>
Overall ranking.....	42	9.5% below national average	9	5.5% below western median

Property taxes decreased significantly in fiscal year 2007, with the state providing a much larger share of school funding. Although sales tax rates were increased to compensate, tax collections included in this analysis reflect 4 months of lower rate (5%) and 8 months of higher rate (6%) sales tax collections and a full year of lower property tax collections. On an overall basis, Idaho taxes remain somewhat below the U.S. average on an income-based analysis, while the state remains significantly below the U.S. average on a per capita basis:

	<u>Per \$1,000 of Income</u>	<u>Per capita</u>
Idaho total tax burden	\$ 99.68	\$3,185
National average total tax burden	\$110.15	\$4,234
Western median total tax burden	\$105.44	\$3,797

Because per capita income in Idaho is 16.9 percent lower than the U.S. average, ranking systems which compare taxes to income will show higher comparative taxes in Idaho than systems which are based on population.

Although property taxes have diminished in relative significance, Idaho's major taxes continue to show balance. In 2007, property taxes raised 23.4% of overall tax revenue, while income taxes accounted for 33.5% (individual for 29.5% and corporate income tax for 4.0%), and sales tax accounted for 26.9% of state and local tax revenue.

*Sales tax collections for Idaho reflect 4 months at 5% rate and 8 months at 6% rate.

COMPARATIVE TAX POTENTIAL:
Tax Burden in Idaho and the United States
Fiscal Year 2007

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Acknowledgement:

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

Comparative Tax Potential FY 2007
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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 2007

IDAHO TAX REVENUE SYSTEM - SUMMARY:

In terms of the amount of revenue collected in comparison to income and population, Idaho taxes tend to be moderate overall taxes, with good balance between major tax components. When observed on a regional basis, Idaho is in the somewhat unusual position of relying on three major taxes (income, sales, and property), as opposed to the systems hinged on only two taxes that are found in each of our border states except Utah. On the basis of taxes paid per person, the breadth of the Idaho system, combined with rapid population growth, produces the effect of being moderate in most specific major tax types, while ranking our overall per capita tax burden 46th highest nationally and 11th highest in the 11 western states. Idaho has relatively low income (with a rank of 44th nationally and 9th out of the 11 western states), and this raises our tax burden relative to income. In fiscal year 2007, this measure of overall tax burden shows us ranking 42nd nationally and 9th highest out of the 11 western states.

The Idaho tax system has tended to rely relatively less on property tax, and relatively more on motor vehicle taxes and income taxes in comparison to both regional and national practices. This year's pattern shows increased reliance on income and sales taxes, and decreased reliance on property tax. This trend partly reflects a strong economy during the period of this analysis and, more significantly, legislative changes that reduced school property taxes substantially and increased sales tax rates part way through the fiscal year to compensate. Because the sales tax rate change (from 5% to 6%) took place October 1, tax collections included in this analysis reflect 4 months at the lower 5% tax rate and 8 months at the present 6% tax rate. Property taxes were lower for the entire year being analyzed.

Similar overall patterns emerge using either income-based or population-based comparisons; however, our tax burden appears lower when computed on a per capita basis. This reflects our relatively very low per capita income, which trails the national average by 16.9%.

A comparison of FY 2006 and FY 2007 Idaho tax burden shows the following for our major taxes:

1. Idaho's individual income tax burden increased between 2006 and 2007, going from 15% over the U.S. average in FY 2006 to 17.7% over the U.S. average in FY 2007, relative to total personal income. This is the highest relative burden for this tax since FY 2000. For this tax, Idaho's income based ranking remained at 18th highest, while our population based ranking increased from 27th to 23th.
2. Corporate income tax burden is highly volatile due mostly to variations in corporate taxable income. On an income basis, after being just 3.4% below the U.S. average in FY 2006, the relative burden in Idaho returned to the pre-2006 pattern of being significantly below the U.S. average. In FY 2007, this tax was 24.6% below the U.S. average, the greatest difference since FY 2002. On a per capita basis,

the corporate income tax burden decreased from 23.5% below the U.S. average in FY 2006 to 37.3% below this average in FY 2007.

3. Property tax burdens in Idaho decreased significantly in FY 2007, reflecting the reduction in school property taxes enacted by the Legislature for this year. Accordingly, relative to income, these taxes decreased from 12.9% below the U.S. average in FY 2006 to 29.5% below the U.S. average in FY 2007. This is the lowest property tax burden ever measured for Idaho using this methodology, which dates back to FY 1977. This result is even more pronounced when the tax burden is calculated on a per capita basis, in which the property tax decreased from 29.6% below the U.S. average in FY 2006 to 41.4% below the U.S. average in FY 2007.
4. Idaho's relative sales tax burden increased significantly in FY 2007 due to the October 1, 2006 increase in the sales tax rate from 5% to 6%. Because revenue collection lags by one month, FY 2007 included eight months at the higher rate and four months at the lower rate. Relative to income, the sales tax burden increased from 3.5% below the U.S. average in FY 2006 to 3.6% above the U.S. average in FY 2007. On a per capita basis, Idaho's relative sales tax burden increased from 22% below the U.S. average in FY 2006 to 13.8% below this average in FY 2007.
5. Idaho's relative motor vehicle tax burden (fuel taxes and licenses and registration fees) has been relatively stable for several years, remaining well above the national average in this category. Idaho's motor vehicle tax burden decreased slightly to 50.0% over the U.S. average, based on income, and remained 24.7% over the U.S. average on a per capita basis. Comparisons between states are difficult for these taxes, because some states require motor vehicles to pay personal property tax, in which case the amounts would be included in the property tax category. Idaho's motor vehicle registration fees are in lieu of property tax and tend to inflate the apparent relative level of Idaho motor vehicle taxes.

Idaho's major taxes traditionally have been balanced. In FY 2007, property taxes raised 23.4% of overall tax revenue, while income taxes accounted for 33.5% (individual for 29.5% and corporate income tax for 4.0%), and sales tax accounted for 26.9% of our tax revenue. The proportional shares represented by each major tax showed less reliance on property tax and more reliance on sales and individual income tax in FY 2007.

Regionally, western states either do not have sales tax or tend to rely more on this tax than most other areas of the country. Idaho typically has had the lowest relative sales tax among western states using the tax. This year's pattern was similar, except that Colorado's sales tax burden was lower relative to income.

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

Table 1: Change in Total Tax Collections FY 2006 - FY 2007

Tax Type	Idaho - FY 2006/2007 Percent Change	U.S. - FY 2006/2007 Percent Change
Property	-10.0%	6.7%
Sales	18.7%	6.0%
Individual Income	15.0%	7.7%
Corporate Income	- 5.0%	14.3%
Motor Vehicle	3.6%	2.3%
Overall	5.8%	6.7%

METHODOLOGY:

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

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

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

NATIONAL CONDITIONS:

Total nationwide state and local taxes for fiscal year 2007 were \$1,275,551 million, up 6.7% since FY 2006. Total personal income increased 8.9% to \$11,579,795 million. The national average tax rate decreased slightly from 11.24% in FY 2006 to 11.02% of income in FY 2007.

In 2007, total U.S. population increased by 0.8% to 301,290,000. The average overall per capita tax increased 5.8% to \$4,233.63.

States that typically overutilize most or all taxes tend to be the ones whose residents have high tax burdens. California, for instance, whose taxes precipitated a major tax revolt in the 1970s, overutilized property taxes by more than \$3.25 billion in 1977-1978. In fiscal year 2007 (and

for many years) California was the largest underutilizer of property tax (\$9.1 billion).

Overall tax overutilization reached an extreme this year of \$36.0 billion in New York (36.8% over the U.S. average), while the greatest amounts of underutilization were \$11.7 billion in Texas and \$4.7 billion in Florida. Patterns for New York, Texas, and Florida have become ingrained over time. However, tax utilization does change in response to economic conditions, tax policy decisions, or merely single year aberrations.

The most significant overall tax burden changes in FY 2007 were in Arizona and Indiana, with Arizona's tax burden rank increasing from 38 to 22 after dropping by 10 ranks in FY 2006. Indiana's overall tax burden rank dropped from 17th in FY 2006 to 39th in FY 2007. Michigan gained nine ranks. Idaho's overall tax burden ranks relative to income dropped 8 places, while our population based rank decreased slightly.

Idaho had a very large ranking change in property taxes relative to income. Primarily because of the elimination of most school property taxes, our rank dropped 10 places, from 31st to 41st. Indiana's property tax rank changed even more, decreasing from 10th to 29th.

Sales taxes increased in Idaho, which rose five ranks. Only North Dakota had a greater rank change, with an increase of six ranks.

Hawaii had the most significant individual income tax rank change, dropping by 6 places from 10th to 16th.

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

DISTORTING FACTORS:

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

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

SUMMARY OF IDAHO'S TAX BURDEN:

Prior to 2002, the long-term pattern in Idaho had been a relative overall tax burden slightly above the U.S. average using income based analysis and significantly below the U.S. average on a per capita basis. In FY 2002, relative burden measured in comparison to income decreased substantially to 4.6% below the U.S. average. For most of the period since that time the relative burden has been stable within a narrow range. In FY 2007, however, this relative burden decreased to 9.5% below the U.S. average. This is our lowest relative burden based on overall taxes in comparison to income since fiscal year 1986. Our income based relative ranking dropped from 34th to 42nd. Idaho's per capita ranking remained at 46th, and we remain significantly below the U.S. average using this measure.

In FY 2007, Idaho underutilized all taxes by \$500.8 million using income as a basis for comparison. This represents the greatest comparative underutilization since this report series began in fiscal year 1977.

The overall tax burden in Idaho in FY 2007 decreased 6.8%, to \$99.68 per \$1,000 of income. Overall taxes increased 5.8% during this period. This increase in tax collections was mitigated by a 13.6% increase in total personal income over the same period. Our per capita taxes rose 3.6%, to \$3,185.37 for each person. National average taxes in FY 2007 were \$110.15 per \$1,000 of income (2.0% lower than in FY 2006) or \$4,233.63 for each person. Table 2 shows our tax effort and corresponding rank on a national level. An effort of 100% would indicate taxes equal to the U.S. average effective tax rate for a particular tax or overall.

Table 2: FY 2007 Idaho taxes in comparison to U.S. averages

Type of Tax	Based on Income		Based on Population	
	Tax Effort %	Rank*	Tax Effort %	Rank*
Property	70.5	41	58.6	42
Sales	103.6	21	86.2	29
Individual Income	117.7	18	97.9	23
Corporate Income	75.4	32	62.7	35
Motor Vehicle	150.0	6	124.7	13
Overall	90.5	42	75.2	46

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

Per capita income in Idaho grew at a faster rate than the national average per capita income (8% nationally versus 11.1% in Idaho). However, Idaho per capita income remains low, at 16.9% below the U.S. average. Ranking systems which compare taxes to income will show higher comparative taxes in Idaho than systems which are based on population.

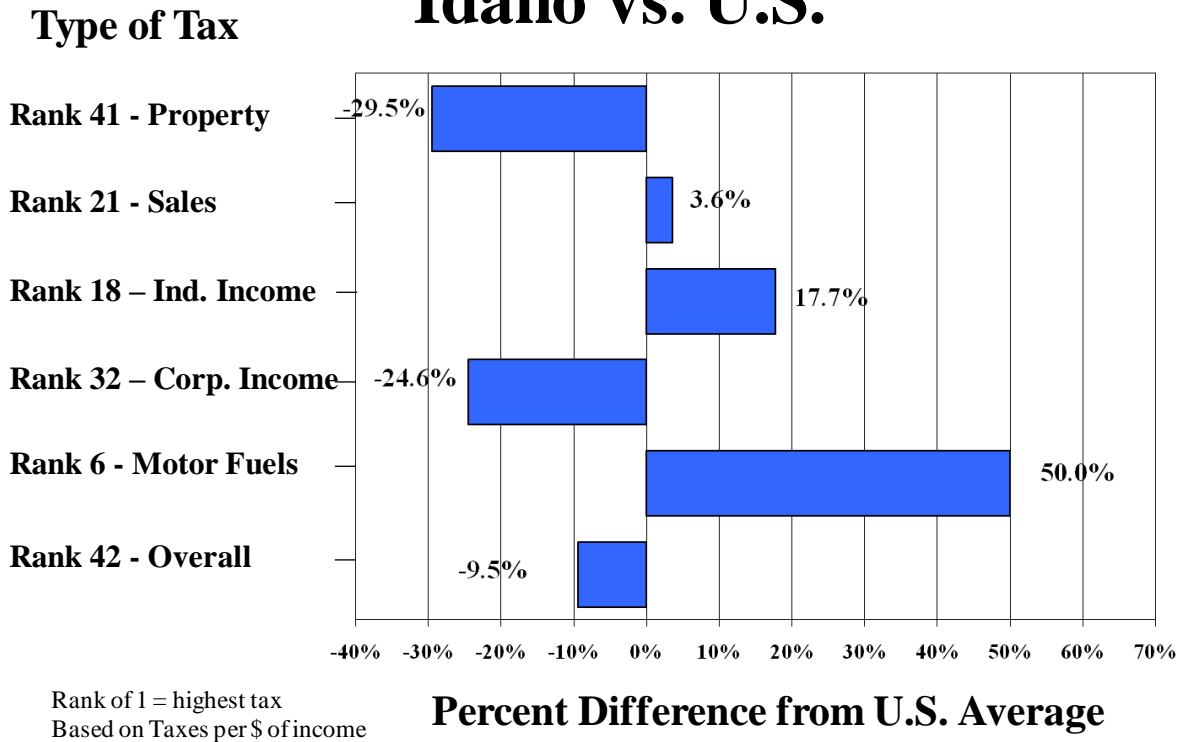
Table 3 compares Idaho's tax and income ranks for the most recent five analysis periods and shows how many states utilize each tax (the District of Columbia is considered a "state" for the purposes of this chart and all rankings in this report).

Table 3: Relative income and tax ranks for Idaho since FY 2002

Type of Tax	Number of States	Income Basis for Rank					Population Basis for Rank				
		FY 2002	FY 2004	FY 2005	FY 2006	FY 2007	FY 2002	FY 2004	FY 2005	FY 2006	FY 2007
Property	51	31	31	32	31	41	37	37	38	38	42
Sales	47	27	18	17	26	21	39	31	29	38	29
Individual Income	44	22	21	22	18	18	30	31	30	27	23
Corporate Income	47	30	27	26	23	32	34	30	33	30	35
Motor Vehicle	51	3	5	6	5	6	8	13	13	11	13
Overall	51	38	27	31	34	42	44	43	43	46	46
Per Capita Income	51	44	46	43	46	44	XX	XX	XX	XX	XX

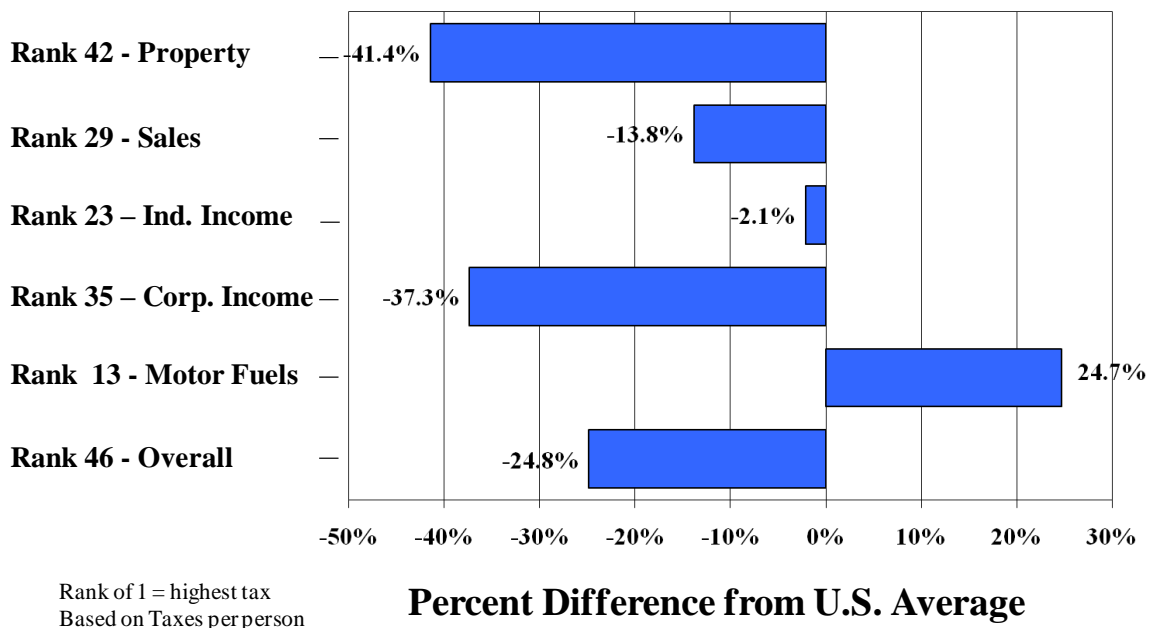
Graphically, Idaho's income based tax burden can be viewed as follows:

FY 2007 Taxes Idaho vs. U.S.



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

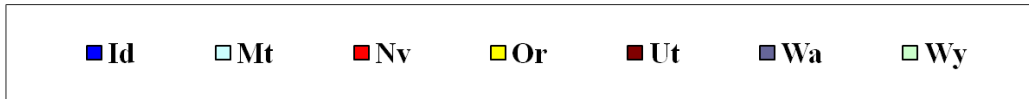
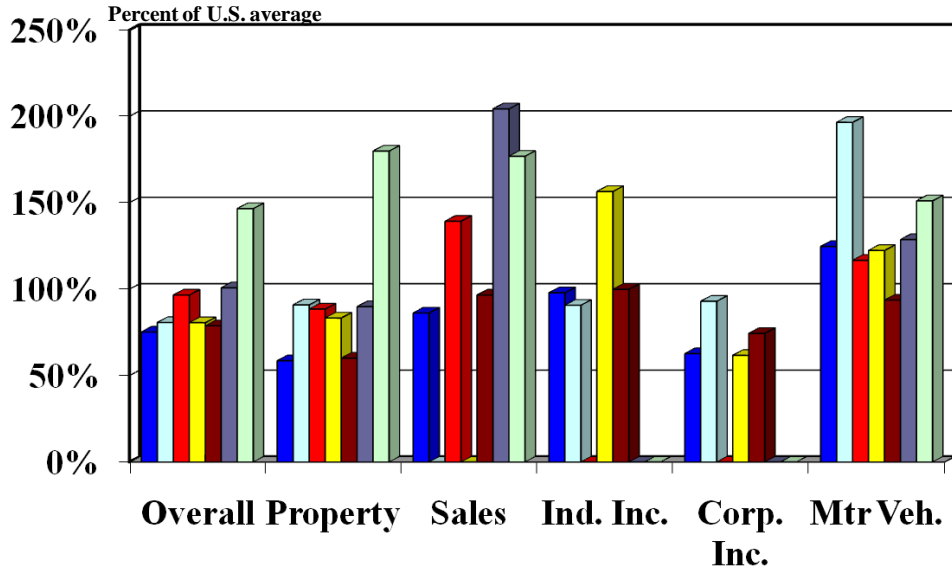
FY 2007 Taxes Idaho vs. U.S.



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

Fiscal Year 2007 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 2007						
Type of Tax	Idaho's Rank Among 11 Western States (National Rank)	Western States Having Lower Taxes National Rank:		Western States with Higher Taxes National Rank:		Western States Not Using Tax
Property Tax	10 (41)	New Mexico	48	Arizona	30	
				California	35	
				Colorado	33	
				Montana	18	
				Nevada	32	
				Oregon	26	
				Utah	39	
				Washington	34	
				Wyoming	4	
Sales Tax	8 (21)	Colorado	24	Arizona	6	Montana
				California	18	Oregon
				Nevada	11	
				New Mexico	5	
				Utah	13	
				Washington	2	
				Wyoming	8	
Individual Income Tax	4 (18)	Arizona	40	California	6	Nevada
		Colorado	32	Oregon	2	Washington
		Montana	24	Utah	13	Wyoming
		New Mexico	38			
Corporate Income Tax	6 (32)	Colorado	44	Arizona	25	Nevada
		Oregon	34	California	9	Washington
				Montana	13	Wyoming
				New Mexico	8	
				Utah	21	
Motor Vehicle Tax	2 (6)	Arizona	37	Montana	1	
		California	45			
		Colorado	38			
		New Mexico	8			
		Oregon	16			
		Nevada	29			
		Utah	26			
		Washington	23			
		Wyoming	20			
All State & Local Taxes	9 (42)	Colorado	47	Arizona	22	
		Oregon	44	California	16	
				Montana	34	
				New Mexico	8	
				Utah	24	
				Wyoming	4	
				Washington	31	

Note: Rank of 1 = highest effective rate.

Population-Based Comparisons - FY 2007

Type of Tax	Idaho's Rank Among 11 Western States (National Rank)	Western States Having Lower Taxes National Rank		Western States with Higher Taxes National Rank		Western States Not Using Tax
Property Tax	10 (42)	New Mexico	49	Arizona California Colorado Montana Nevada Oregon Utah Washington Wyoming	34 27 23 26 29 31 40 28 4	
Sales Tax	9 (29)			Arizona California Colorado Nevada New Mexico Utah Washington Wyoming	5 13 18 7 9 22 1 3	Montana Oregon
Individual Income Tax	5 (23)	Arizona Montana New Mexico	40 29 39	California Colorado Oregon Utah	7 19 6 21	Nevada Washington Wyoming
Corporate Income Tax	6 (35)	Colorado Oregon	41 33	Arizona California Montana New Mexico Utah	27 8 17 12 28	Nevada Washington Wyoming
Motor Vehicle Tax	4 (13)	Arizona California Colorado Nevada New Mexico Oregon Utah	46 41 30 22 21 16 36	Montana Washington Wyoming	1 9 3	
All State & Local Taxes	11 (46)			Arizona California Colorado Montana Nevada New Mexico Oregon Utah Washington Wyoming	31 10 28 37 21 29 38 40 16 4	

Note: Rank of 1 = highest effective rate.

Effective Tax Rate as Percent of 2007 Total Personal Income							
Tax Category	Idaho	11 Western			Nationwide		
		High	Median	Low	High	Median	Low
Property Tax	2.33%	5.02%	2.83	1.65%	5.36%	3.03%	1.41%
		WY	CO	NM	VT	OR	AL
Sales Tax	2.68%	5.01%	3.14%	0%	5.04%	2.47%	0%
		WA	UT	MT OR	HI	MO	DE MT NH OR
Individual Income Tax	2.94%	4.30%	2.40%	0%	4.80%	2.55%	0%
		OR	CO	NV WA WY	NY	WV	FL NV SD TX WA WY AK
Corporate Income Tax	0.39	0.75%	0.39%	0%	2.30%	0.45%	0%
		NM	ID	NV WA WY	AK	WI	NV TX WA WY
*Motor Vehicle Tax	0.76	1.16%	0.62%	0.40%	1.16%	0.60%	0.14%
		MT	WA	CA	MT	UT	DC
Total State & Local Taxes	9.97%	13.61%	10.54%	9.33%	18.22%	10.68%	8.58%
		WY	WA	CO	AK	AR	NH

*Includes motor fuels.

Idaho's Fiscal Year 2007 Total Per Capita Taxes (\$)							
Tax Category	Idaho	11 Western			Nationwide		
		High	Median	Low	High	Median	Low
Property Tax	\$ 746	\$2,288	\$1,126	\$ 514	\$2,579	\$1,156	\$ 453
		WY	NV	NM	DC	MT	AL
Sales Tax	\$ 856	\$ 2,029	\$1,152	\$ 0	\$ 2,029	\$ 870	\$ 0
		WA	CA	MT OR	WA	AL	DE MT NH OR
Individual Income Tax	\$ 940	\$ 1,502	\$ 871	\$ 0	\$ 2,234	\$ 924	\$ 0
		OR	MT	NV WA WY	DC	GA	FL NV SD TX WA WY AK
Corporate Income Tax	\$ 126	\$ 307	\$ 126	\$ 0	\$1,195	\$ 156	\$ 0
		CA	ID	NV WA WY	AK	OK	NV TX WA WY
*Motor Vehicle Tax	\$ 243	\$ 383	\$ 229	\$ 159	\$ 383	\$ 216	\$ 75
		MT	NM	AZ	MT	MD	NY
Total State & Local Taxes	\$3,185	\$ 6,205	\$ 3,797	\$ 3,185	\$ 8,832	\$ 4,012	\$ 2,909
		WY	NM	ID	DC	OH	AL

*Includes motor fuels.

APPENDIX

CHART I: FY 2007 PROPERTY TAX BURDEN - BASED ON TOTAL PERSONAL INCOME

11/13/09

State	Personal Income FY 2007 \$ Million	State & Local FY-07 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	11,579,795	383,144.0			3.31%		
Alabama	148,334	2,095.5	4,908.0	2,812.5	1.41%	42.7%	51
Alaska	27,169	1,036.8	898.9	(137.9)	3.82%	115.3%	14
Arizona	213,264	6,221.2	7,056.3	835.1	2.92%	88.2%	30
Arkansas	85,937	1,348.4	2,843.4	1,495.1	1.57%	47.4%	50
California	1,534,855	41,720.3	50,784.2	9,063.9	2.72%	82.2%	35
Colorado	199,724	5,660.3	6,608.3	948.0	2.83%	85.7%	33
Connecticut	189,698	8,066.0	6,276.6	(1,789.4)	4.25%	128.5%	9
Delaware	34,017	569.0	1,125.5	556.5	1.67%	50.6%	47
Dist. of Col.	36,367	1,516.0	1,203.3	(312.8)	4.17%	126.0%	10
Florida	704,618	26,833.8	23,313.9	(3,519.9)	3.81%	115.1%	15
Georgia	321,677	9,519.7	10,643.4	1,123.8	2.96%	89.4%	28
Hawaii	50,751	1,136.7	1,679.2	542.5	2.24%	67.7%	42
Idaho	47,811	1,114.8	1,581.9	467.2	2.33%	70.5%	41
Illinois	518,871	20,408.9	17,168.0	(3,240.9)	3.93%	118.9%	13
Indiana	210,637	6,146.9	6,969.4	822.5	2.92%	88.2%	29
Iowa	103,337	3,615.8	3,419.1	(196.7)	3.50%	105.8%	19
Kansas	101,741	3,458.7	3,366.3	(92.4)	3.40%	102.7%	20
Kentucky	129,615	2,580.1	4,288.6	1,708.5	1.99%	60.2%	45
Louisiana	148,612	2,608.2	4,917.2	2,309.0	1.76%	53.0%	46
Maine	45,243	2,057.2	1,497.0	(560.3)	4.55%	137.4%	6
Maryland	259,105	6,547.2	8,573.1	2,025.9	2.53%	76.4%	38
Massachusetts	313,989	11,041.9	10,389.1	(652.9)	3.52%	106.3%	17
Michigan	339,122	14,537.4	11,220.6	(3,316.7)	4.29%	129.6%	7
Minnesota	211,270	6,119.2	6,990.3	871.1	2.90%	87.5%	31
Mississippi	83,418	2,206.4	2,760.1	553.7	2.65%	79.9%	36
Missouri	203,084	5,257.8	6,719.5	1,461.7	2.59%	78.2%	37
Montana	31,519	1,106.3	1,042.9	(63.5)	3.51%	106.1%	18
Nebraska	64,776	2,384.2	2,143.2	(240.9)	3.68%	111.2%	16
Nevada	100,935	2,875.0	3,339.7	464.7	2.85%	86.1%	32
New Hampshire	55,298	2,911.7	1,829.6	(1,082.1)	5.27%	159.1%	2
New Jersey	424,909	21,485.8	14,059.1	(7,426.7)	5.06%	152.8%	3
New Mexico	61,060	1,009.3	2,020.3	1,011.0	1.65%	50.0%	48
New York	889,447	38,077.0	29,429.4	(8,647.7)	4.28%	129.4%	8
North Carolina	307,246	7,306.4	10,165.9	2,859.5	2.38%	71.9%	40
North Dakota	22,221	699.2	735.2	36.0	3.15%	95.1%	23
Ohio	398,843	13,358.2	13,196.6	(161.6)	3.35%	101.2%	21
Oklahoma	121,180	1,931.0	4,009.5	2,078.5	1.59%	48.2%	49
Oregon	130,550	3,957.9	4,319.5	361.6	3.03%	91.6%	26
Pennsylvania	475,010	15,463.9	15,716.8	252.9	3.26%	98.4%	22
Rhode Island	41,722	1,963.6	1,380.5	(583.1)	4.71%	142.2%	5
South Carolina	137,775	4,294.7	4,558.6	263.9	3.12%	94.2%	24
South Dakota	27,689	820.2	916.2	96.0	2.96%	89.5%	27
Tennessee	205,363	4,479.2	6,794.9	2,315.7	2.18%	65.9%	43
Texas	851,084	34,195.7	28,160.1	(6,035.6)	4.02%	121.4%	12
Utah	81,651	2,038.4	2,701.6	663.2	2.50%	75.5%	39
Vermont	22,949	1,230.9	759.3	(471.6)	5.36%	162.1%	1
Virginia	324,549	10,018.1	10,738.4	720.3	3.09%	93.3%	25
Washington	261,115	7,372.6	8,639.6	1,267.0	2.82%	85.3%	34
West Virginia	53,365	1,136.2	1,765.7	629.5	2.13%	64.3%	44
Wisconsin	203,429	8,407.2	6,730.9	(1,676.3)	4.13%	124.9%	11
Wyoming	23,851	1,197.0	789.2	(407.9)	5.02%	151.7%	4

CHART II: FY 2007 SALES TAX BURDEN - BASED ON TOTAL PERSONAL INCOME

11/13/09

State	Personal Income FY 2007 \$ Million	State & Local FY-07 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	11,579,795	299,218.4			2.58%		
Alabama	148,334	4,024.6	3,832.9	(191.7)	2.71%	105.0%	19
Alaska	27,169	179.4	702.0	522.6	0.66%	25.6%	47
Arizona	213,264	9,365.6	5,510.7	(3,855.0)	4.39%	170.0%	6
Arkansas	85,937	3,786.3	2,220.6	(1,565.7)	4.41%	170.5%	4
California	1,534,855	41,900.3	39,660.2	(2,240.1)	2.73%	105.6%	18
Colorado	199,724	5,067.3	5,160.8	93.5	2.54%	98.2%	24
Connecticut	189,698	3,030.4	4,901.7	1,871.4	1.60%	61.8%	42
Delaware	34,017	0.0	879.0	879.0	0.00%	0.0%	48
Dist. of Col.	36,367	838.4	939.7	101.3	2.31%	89.2%	32
Florida	704,618	24,195.4	18,207.1	(5,988.3)	3.43%	132.9%	12
Georgia	321,677	9,886.1	8,312.0	(1,574.0)	3.07%	118.9%	14
Hawaii	50,751	2,557.6	1,311.4	(1,246.3)	5.04%	195.0%	1
Idaho	47,811	1,280.4	1,235.4	(44.9)	2.68%	103.6%	21
Illinois	518,871	9,143.0	13,407.5	4,264.4	1.76%	68.2%	41
Indiana	210,637	5,423.5	5,442.8	19.3	2.57%	99.6%	22
Iowa	103,337	2,320.7	2,670.2	349.5	2.25%	86.9%	33
Kansas	101,741	3,016.1	2,628.9	(387.2)	2.96%	114.7%	16
Kentucky	129,615	2,817.6	3,349.2	531.6	2.17%	84.1%	35
Louisiana	148,612	7,038.0	3,840.1	(3,197.9)	4.74%	183.3%	3
Maine	45,243	1,054.8	1,169.1	114.3	2.33%	90.2%	30
Maryland	259,105	3,447.8	6,695.2	3,247.4	1.33%	51.5%	45
Massachusetts	313,989	4,075.5	8,113.4	4,037.8	1.30%	50.2%	46
Michigan	339,122	7,983.1	8,762.8	779.7	2.35%	91.1%	29
Minnesota	211,270	4,545.6	5,459.1	913.6	2.15%	83.3%	36
Mississippi	83,418	3,155.6	2,155.5	(1,000.1)	3.78%	146.4%	9
Missouri	203,084	5,021.0	5,247.6	226.6	2.47%	95.7%	26
Montana	31,519	0.0	814.4	814.4	0.00%	0.0%	49
Nebraska	64,776	1,735.8	1,673.8	(62.0)	2.68%	103.7%	20
Nevada	100,935	3,532.9	2,608.1	(924.8)	3.50%	135.5%	11
New Hampshire	55,298	0.0	1,428.9	1,428.9	0.00%	0.0%	50
New Jersey	424,909	8,609.6	10,979.5	2,369.9	2.03%	78.4%	39
New Mexico	61,060	2,689.4	1,577.8	(1,111.6)	4.40%	170.5%	5
New York	889,447	21,990.5	22,983.0	992.5	2.47%	95.7%	25
North Carolina	307,246	7,116.6	7,939.2	822.6	2.32%	89.6%	31
North Dakota	22,221	570.6	574.2	3.6	2.57%	99.4%	23
Ohio	398,843	9,404.3	10,306.0	901.7	2.36%	91.3%	28
Oklahoma	121,180	3,404.7	3,131.2	(273.5)	2.81%	108.7%	17
Oregon	130,550	0.0	3,373.4	3,373.4	0.00%	0.0%	51
Pennsylvania	475,010	8,873.1	12,274.1	3,401.1	1.87%	72.3%	40
Rhode Island	41,722	875.6	1,078.1	202.5	2.10%	81.2%	38
South Carolina	137,775	3,353.4	3,560.1	206.7	2.43%	94.2%	27
South Dakota	27,689	969.2	715.5	(253.7)	3.50%	135.5%	10
Tennessee	205,363	8,446.5	5,306.5	(3,140.0)	4.11%	159.2%	7
Texas	851,084	25,315.6	21,991.8	(3,323.9)	2.97%	115.1%	15
Utah	81,651	2,560.4	2,109.8	(450.6)	3.14%	121.4%	13
Vermont	22,949	339.9	593.0	253.1	1.48%	57.3%	43
Virginia	324,549	4,695.5	8,386.2	3,690.8	1.45%	56.0%	44
Washington	261,115	13,086.5	6,747.1	(6,339.4)	5.01%	194.0%	2
West Virginia	53,365	1,129.5	1,378.9	249.4	2.12%	81.9%	37
Wisconsin	203,429	4,445.5	5,256.5	811.0	2.19%	84.6%	34
Wyoming	23,851	919.1	616.3	(302.8)	3.85%	149.1%	8

**CHART III: FY 2007 INDIVIDUAL INCOME TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

11/13/09 State	Personal Income FY 2007 \$ Million	State & Local FY-07 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	11,579,795	289,308.3			2.50%		
Alabama	148,334	3,054.3	3,706.0	651.7	2.06%	82.4%	36
Alaska	27,169	0.0	678.8	678.8	0.00%	0.0%	51
Arizona	213,264	3,747.4	5,328.2	1,580.8	1.76%	70.3%	40
Arkansas	85,937	2,168.4	2,147.0	(21.4)	2.52%	101.0%	30
California	1,534,855	53,318.3	38,346.6	(14,971.6)	3.47%	139.0%	6
Colorado	199,724	4,795.4	4,989.9	194.4	2.40%	96.1%	32
Connecticut	189,698	6,335.1	4,739.4	(1,595.7)	3.34%	133.7%	10
Delaware	34,017	1,073.3	849.9	(223.4)	3.16%	126.3%	11
Dist. of Col.	36,367	1,313.1	908.6	(404.5)	3.61%	144.5%	5
Florida	704,618	0.0	17,604.1	17,604.1	0.00%	0.0%	50
Georgia	321,677	8,799.4	8,036.7	(762.7)	2.74%	109.5%	21
Hawaii	50,751	1,560.3	1,267.9	(292.4)	3.07%	123.1%	16
Idaho	47,811	1,406.5	1,194.5	(212.0)	2.94%	117.7%	18
Illinois	518,871	9,408.4	12,963.4	3,555.0	1.81%	72.6%	39
Indiana	210,637	5,219.0	5,262.5	43.5	2.48%	99.2%	31
Iowa	103,337	2,741.5	2,581.7	(159.7)	2.65%	106.2%	23
Kansas	101,741	2,746.6	2,541.9	(204.7)	2.70%	108.1%	22
Kentucky	129,615	4,041.6	3,238.3	(803.3)	3.12%	124.8%	14
Louisiana	148,612	3,214.2	3,712.9	498.7	2.16%	86.6%	35
Maine	45,243	1,358.3	1,130.4	(227.9)	3.00%	120.2%	17
Maryland	259,105	10,743.4	6,473.4	(4,270.0)	4.15%	166.0%	3
Massachusetts	313,989	11,399.6	7,844.7	(3,555.0)	3.63%	145.3%	4
Michigan	339,122	6,911.1	8,472.6	1,561.5	2.04%	81.6%	37
Minnesota	211,270	7,230.9	5,278.3	(1,952.5)	3.42%	137.0%	9
Mississippi	83,418	1,401.8	2,084.1	682.3	1.68%	67.3%	41
Missouri	203,084	5,168.3	5,073.8	(94.5)	2.54%	101.9%	28
Montana	31,519	832.9	787.5	(45.5)	2.64%	105.8%	24
Nebraska	64,776	1,650.9	1,618.3	(32.6)	2.55%	102.0%	27
Nevada	100,935	0.0	2,521.7	2,521.7	0.00%	0.0%	49
New Hampshire	55,298	107.5	1,381.5	1,274.1	0.19%	7.8%	43
New Jersey	424,909	11,727.2	10,615.9	(1,111.3)	2.76%	110.5%	20
New Mexico	61,060	1,177.9	1,525.5	347.6	1.93%	77.2%	38
New York	889,447	42,663.5	22,221.8	(20,441.6)	4.80%	192.0%	1
North Carolina	307,246	10,589.0	7,676.2	(2,912.7)	3.45%	137.9%	7
North Dakota	22,221	316.9	555.2	238.3	1.43%	57.1%	42
Ohio	398,843	13,741.8	9,964.6	(3,777.2)	3.45%	137.9%	8
Oklahoma	121,180	2,774.9	3,027.5	252.7	2.29%	91.7%	34
Oregon	130,550	5,611.9	3,261.6	(2,350.2)	4.30%	172.1%	2
Pennsylvania	475,010	13,304.2	11,867.6	(1,436.6)	2.80%	112.1%	19
Rhode Island	41,722	1,085.6	1,042.4	(43.2)	2.60%	104.1%	25
South Carolina	137,775	3,239.5	3,442.1	202.7	2.35%	94.1%	33
South Dakota	27,689	0.0	691.8	691.8	0.00%	0.0%	48
Tennessee	205,363	253.4	5,130.8	4,877.4	0.12%	4.9%	44
Texas	851,084	0.0	21,263.4	21,263.4	0.00%	0.0%	47
Utah	81,651	2,561.0	2,040.0	(521.0)	3.14%	125.5%	13
Vermont	22,949	581.2	573.4	(7.8)	2.53%	101.4%	29
Virginia	324,549	10,238.9	8,108.5	(2,130.4)	3.15%	126.3%	12
Washington	261,115	0.0	6,523.7	6,523.7	0.00%	0.0%	46
West Virginia	53,365	1,360.5	1,333.3	(27.2)	2.55%	102.0%	26
Wisconsin	203,429	6,333.6	5,082.4	(1,251.2)	3.11%	124.6%	15
Wyoming	23,851	0.0	595.9	595.9	0.00%	0.0%	45

CHART IV: FY 2007 CORPORATE INCOME TAX BURDEN BASED ON TOTAL PERSONAL INCOME							
11/13/09	Personal	State &	Tax Capacity:	Underutil	Ave Actual	Tax Effort:	Rank:
State	Income	Local FY-07	Potential Tax	Potential:	Tax Rate:	% of Tax	Based on
	FY 2007	Corporate Inc.	Coll. (\$ M.)	(Overutil.)	Col. 3	Capacity	Tax Effort
	\$ Million	Tax Revenue	(Ave. Rate *	\$ Million	/Col. 2	Utilized	
		\$ Million	Pers. Inc.)	(C4-C3)	(% of Inc.)	(C3/C4)	
United States	11,579,795	60,523.8			0.52%		
Alabama	148,334	505.9	775.3	269.4	0.34%	65.3%	36
Alaska	27,169	813.8	142.0	(671.8)	3.00%	573.1%	1
Arizona	213,264	986.2	1,114.7	128.5	0.46%	88.5%	25
Arkansas	85,937	363.0	449.2	86.2	0.42%	80.8%	30
California	1,534,855	11,157.9	8,022.2	(3,135.7)	0.73%	139.1%	9
Colorado	199,724	479.4	1,043.9	564.4	0.24%	45.9%	44
Connecticut	189,698	824.9	991.5	166.6	0.43%	83.2%	28
Delaware	34,017	302.2	177.8	(124.4)	0.89%	170.0%	6
Dist. of Col.	36,367	417.1	190.1	(227.0)	1.15%	219.4%	3
Florida	704,618	2,442.5	3,682.8	1,240.3	0.35%	66.3%	35
Georgia	321,677	1,017.2	1,681.3	664.1	0.32%	60.5%	38
Hawaii	50,751	100.8	265.3	164.4	0.20%	38.0%	46
Idaho	47,811	188.3	249.9	61.6	0.39%	75.4%	32
Illinois	518,871	2,936.4	2,712.0	(224.4)	0.57%	108.3%	14
Indiana	210,637	987.1	1,100.9	113.8	0.47%	89.7%	23
Iowa	103,337	325.1	540.1	215.0	0.31%	60.2%	39
Kansas	101,741	527.4	531.8	4.3	0.52%	99.2%	18
Kentucky	129,615	1,110.3	677.5	(432.8)	0.86%	163.9%	7
Louisiana	148,612	752.8	776.7	24.0	0.51%	96.9%	20
Maine	45,243	183.9	236.5	52.6	0.41%	77.7%	31
Maryland	259,105	782.0	1,354.3	572.2	0.30%	57.7%	41
Massachusetts	313,989	2,106.9	1,641.1	(465.8)	0.67%	128.4%	11
Michigan	339,122	1,786.2	1,772.5	(13.7)	0.53%	100.8%	17
Minnesota	211,270	1,183.9	1,104.2	(79.6)	0.56%	107.2%	15
Mississippi	83,418	369.2	436.0	66.8	0.44%	84.7%	27
Missouri	203,084	391.2	1,061.5	670.3	0.19%	36.9%	47
Montana	31,519	178.7	164.7	(14.0)	0.57%	108.5%	13
Nebraska	64,776	213.0	338.6	125.5	0.33%	62.9%	37
Nevada	100,935	0.0	527.6	527.6	0.00%	0.0%	51
New Hampshire	55,298	595.8	289.0	(306.8)	1.08%	206.1%	4
New Jersey	424,909	2,887.1	2,220.9	(666.3)	0.68%	130.0%	10
New Mexico	61,060	459.9	319.1	(140.7)	0.75%	144.1%	8
New York	889,447	12,410.3	4,648.8	(7,761.5)	1.40%	267.0%	2
North Carolina	307,246	1,565.5	1,605.9	40.3	0.51%	97.5%	19
North Dakota	22,221	136.4	116.1	(20.3)	0.61%	117.5%	12
Ohio	398,843	1,211.3	2,084.6	873.3	0.30%	58.1%	40
Oklahoma	121,180	561.4	633.4	72.0	0.46%	88.6%	24
Oregon	130,550	463.3	682.3	219.1	0.35%	67.9%	34
Pennsylvania	475,010	2,286.5	2,482.7	196.2	0.48%	92.1%	22
Rhode Island	41,722	179.2	218.1	38.9	0.43%	82.2%	29
South Carolina	137,775	311.9	720.1	408.2	0.23%	43.3%	45
South Dakota	27,689	76.7	144.7	68.1	0.28%	53.0%	42
Tennessee	205,363	1,120.8	1,073.4	(47.5)	0.55%	104.4%	16
Texas	851,084	0.0	4,448.3	4,448.3	0.00%	0.0%	50
Utah	81,651	398.9	426.8	27.9	0.49%	93.5%	21
Vermont	22,949	83.4	119.9	36.6	0.36%	69.5%	33
Virginia	324,549	879.6	1,696.3	816.7	0.27%	51.9%	43
Washington	261,115	0.0	1,364.8	1,364.8	0.00%	0.0%	49
West Virginia	53,365	539.1	278.9	(260.2)	1.01%	193.3%	5
Wisconsin	203,429	923.4	1,063.3	139.9	0.45%	86.8%	26
Wyoming	23,851	0.0	124.7	124.7	0.00%	0.0%	48

CHART V: FY 2007 COMBINED CORPORATE & INDIVIDUAL INCOME TAX BURDEN BASED ON TOTAL PERSONAL INCOME							
11/13/09	Personal	State &	Tax Capacity:	Underutil.	Ave Actual	Tax Effort:	Rank:
State	Income	Local FY-07	Potent. Tax	Potential:	Tax Rate:	% of Tax	Based on
	FY 2007	Combined IIT	Coll. (\$ M)	(Overutil.)	Col. 3	Capacity	Tax Effort
	\$ Million	& CIT Tax	(Ave. Rate *	\$ Million	/Col. 2	Utilized	
		Revenue \$ Millio	Pers. Inc.)	(C4-C3)	(% of Inc.)	(C3/C4)	
United States	11,579,795	349,832.0				3.02%	
Alabama	148,334	3,560.2	4,481.3	921.1	2.40%	79.4%	39
Alaska	27,169	813.8	820.8	7.0	3.00%	99.1%	26
Arizona	213,264	4,733.6	6,442.8	1,709.3	2.22%	73.5%	41
Arkansas	85,937	2,531.4	2,596.2	64.8	2.95%	97.5%	29
California	1,534,855	64,476.2	46,368.8	(18,107.4)	4.20%	139.1%	6
Colorado	199,724	5,274.9	6,033.8	758.9	2.64%	87.4%	36
Connecticut	189,698	7,160.0	5,730.9	(1,429.1)	3.77%	124.9%	11
Delaware	34,017	1,375.5	1,027.7	(347.8)	4.04%	133.8%	7
Dist. of Col.	36,367	1,730.2	1,098.7	(631.5)	4.76%	157.5%	2
Florida	704,618	2,442.5	21,286.9	18,844.4	0.35%	11.5%	46
Georgia	321,677	9,816.6	9,718.0	(98.6)	3.05%	101.0%	24
Hawaii	50,751	1,661.2	1,533.2	(128.0)	3.27%	108.3%	21
Idaho	47,811	1,594.8	1,444.4	(150.4)	3.34%	110.4%	19
Illinois	518,871	12,344.8	15,675.4	3,330.6	2.38%	78.8%	40
Indiana	210,637	6,206.2	6,363.4	157.3	2.95%	97.5%	28
Iowa	103,337	3,066.6	3,121.9	55.3	2.97%	98.2%	27
Kansas	101,741	3,274.0	3,073.6	(200.4)	3.22%	106.5%	22
Kentucky	129,615	5,151.8	3,915.7	(1,236.1)	3.97%	131.6%	9
Louisiana	148,612	3,966.9	4,489.6	522.7	2.67%	88.4%	35
Maine	45,243	1,542.2	1,366.8	(175.3)	3.41%	112.8%	18
Maryland	259,105	11,525.5	7,827.7	(3,697.8)	4.45%	147.2%	4
Massachusetts	313,989	13,506.5	9,485.8	(4,020.8)	4.30%	142.4%	5
Michigan	339,122	8,697.3	10,245.1	1,547.7	2.56%	84.9%	38
Minnesota	211,270	8,414.7	6,382.6	(2,032.2)	3.98%	131.8%	8
Mississippi	83,418	1,771.0	2,520.1	749.1	2.12%	70.3%	42
Missouri	203,084	5,559.5	6,135.3	575.8	2.74%	90.6%	33
Montana	31,519	1,011.6	952.2	(59.4)	3.21%	106.2%	23
Nebraska	64,776	1,863.9	1,956.9	93.0	2.88%	95.2%	31
Nevada	100,935	0.0	3,049.3	3,049.3	0.00%	0.0%	51
New Hampshire	55,298	703.2	1,670.6	967.3	1.27%	42.1%	44
New Jersey	424,909	14,614.3	12,836.7	(1,777.6)	3.44%	113.8%	16
New Mexico	61,060	1,637.8	1,844.7	206.9	2.68%	88.8%	34
New York	889,447	55,073.8	26,870.7	(28,203.1)	6.19%	205.0%	1
North Carolina	307,246	12,154.5	9,282.1	(2,872.4)	3.96%	130.9%	10
North Dakota	22,221	453.3	671.3	218.0	2.04%	67.5%	43
Ohio	398,843	14,953.1	12,049.3	(2,903.8)	3.75%	124.1%	12
Oklahoma	121,180	3,336.2	3,660.9	324.7	2.75%	91.1%	32
Oregon	130,550	6,075.1	3,944.0	(2,131.1)	4.65%	154.0%	3
Pennsylvania	475,010	15,590.7	14,350.3	(1,240.4)	3.28%	108.6%	20
Rhode Island	41,722	1,264.8	1,260.5	(4.3)	3.03%	100.3%	25
South Carolina	137,775	3,551.4	4,162.2	610.9	2.58%	85.3%	37
South Dakota	27,689	76.7	836.5	759.8	0.28%	9.2%	47
Tennessee	205,363	1,374.2	6,204.1	4,829.9	0.67%	22.1%	45
Texas	851,084	0.0	25,711.7	25,711.7	0.00%	0.0%	50
Utah	81,651	2,959.9	2,466.7	(493.2)	3.63%	120.0%	13
Vermont	22,949	664.6	693.3	28.8	2.90%	95.9%	30
Virginia	324,549	11,118.5	9,804.8	(1,313.7)	3.43%	113.4%	17
Washington	261,115	0.0	7,888.4	7,888.4	0.00%	0.0%	49
West Virginia	53,365	1,899.6	1,612.2	(287.5)	3.56%	117.8%	15
Wisconsin	203,429	7,257.0	6,145.7	(1,111.3)	3.57%	118.1%	14
Wyoming	23,851	0.0	720.5	720.5	0.00%	0.0%	48

**CHART VI: FY 2007, MOTOR FUELS & LICENSE TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

11/13/09 State	Personal Income FY 2007 \$ Million	State & Local FY-07 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	11,579,795	58,789.0			0.51%		
Alabama	148,334	874.0	753.1	(121.0)	0.59%	116.1%	27
Alaska	27,169	109.1	137.9	28.8	0.40%	79.1%	44
Arizona	213,264	1,007.2	1,082.7	75.5	0.47%	93.0%	37
Arkansas	85,937	593.4	436.3	(157.1)	0.69%	136.0%	14
California	1,534,855	6,077.1	7,792.2	1,715.1	0.40%	78.0%	45
Colorado	199,724	943.2	1,014.0	70.8	0.47%	93.0%	38
Connecticut	189,698	643.1	963.1	320.0	0.34%	66.8%	47
Delaware	34,017	152.3	172.7	20.4	0.45%	88.2%	40
Dist. of Col.	36,367	52.9	184.6	131.7	0.15%	28.6%	51
Florida	704,618	4,338.7	3,577.2	(761.4)	0.62%	121.3%	24
Georgia	321,677	1,372.8	1,633.1	260.3	0.43%	84.1%	43
Hawaii	50,751	375.5	257.7	(117.8)	0.74%	145.7%	7
Idaho	47,811	364.1	242.7	(121.4)	0.76%	150.0%	6
Illinois	518,871	3,018.7	2,634.2	(384.5)	0.58%	114.6%	28
Indiana	210,637	1,131.2	1,069.4	(61.8)	0.54%	105.8%	33
Iowa	103,337	866.0	524.6	(341.4)	0.84%	165.1%	3
Kansas	101,741	610.9	516.5	(94.3)	0.60%	118.3%	25
Kentucky	129,615	811.4	658.0	(153.3)	0.63%	123.3%	21
Louisiana	148,612	730.0	754.5	24.5	0.49%	96.8%	36
Maine	45,243	322.4	229.7	(92.7)	0.71%	140.4%	10
Maryland	259,105	1,213.9	1,315.4	101.5	0.47%	92.3%	39
Massachusetts	313,989	976.5	1,594.1	617.5	0.31%	61.3%	48
Michigan	339,122	1,943.8	1,721.7	(222.1)	0.57%	112.9%	30
Minnesota	211,270	1,160.2	1,072.6	(87.6)	0.55%	108.2%	32
Mississippi	83,418	581.0	423.5	(157.5)	0.70%	137.2%	12
Missouri	203,084	1,011.2	1,031.0	19.8	0.50%	98.1%	35
Montana	31,519	366.8	160.0	(206.8)	1.16%	229.2%	1
Nebraska	64,776	450.8	328.9	(122.0)	0.70%	137.1%	13
Nevada	100,935	581.7	512.4	(69.3)	0.58%	113.5%	29
New Hampshire	55,298	215.0	280.7	65.7	0.39%	76.6%	46
New Jersey	424,909	1,010.6	2,157.2	1,146.6	0.24%	46.8%	49
New Mexico	61,060	450.3	310.0	(140.3)	0.74%	145.3%	8
New York	889,447	1,450.8	4,515.6	3,064.8	0.16%	32.1%	50
North Carolina	307,246	2,256.5	1,559.8	(696.7)	0.73%	144.7%	9
North Dakota	22,221	196.6	112.8	(83.8)	0.88%	174.3%	2
Ohio	398,843	2,749.1	2,024.9	(724.2)	0.69%	135.8%	15
Oklahoma	121,180	1,013.6	615.2	(398.4)	0.84%	164.8%	4
Oregon	130,550	892.0	662.8	(229.2)	0.68%	134.6%	16
Pennsylvania	475,010	2,961.7	2,411.6	(550.2)	0.62%	122.8%	22
Rhode Island	41,722	184.2	211.8	27.6	0.44%	87.0%	42
South Carolina	137,775	719.2	699.5	(19.7)	0.52%	102.8%	34
South Dakota	27,689	184.1	140.6	(43.6)	0.66%	131.0%	18
Tennessee	205,363	1,341.0	1,042.6	(298.4)	0.65%	128.6%	19
Texas	851,084	4,825.1	4,320.8	(504.3)	0.57%	111.7%	31
Utah	81,651	488.1	414.5	(73.6)	0.60%	117.7%	26
Vermont	22,949	163.2	116.5	(46.7)	0.71%	140.1%	11
Virginia	324,549	1,433.3	1,647.7	214.4	0.44%	87.0%	41
Washington	261,115	1,620.1	1,325.6	(294.4)	0.62%	122.2%	23
West Virginia	53,365	437.6	270.9	(166.7)	0.82%	161.5%	5
Wisconsin	203,429	1,362.7	1,032.8	(329.9)	0.67%	131.9%	17
Wyoming	23,851	154.3	121.1	(33.2)	0.65%	127.4%	20

**CHART VII: FY 2007 OVERALL TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

11/13/09 State	Personal Income FY 2007 \$ Million	State & Local FY-07 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	11,579,795	1,275,550.6			11.02%		
Alabama	148,334	13,457.0	16,339.5	2,882.4	9.07%	82.4%	48
Alaska	27,169	4,950.2	2,992.8	(1,957.4)	18.22%	165.4%	1
Arizona	213,264	23,334.7	23,491.7	157.0	10.94%	99.3%	22
Arkansas	85,937	9,176.0	9,466.3	290.3	10.68%	96.9%	26
California	1,534,855	172,933.2	169,069.1	(3,864.2)	11.27%	102.3%	16
Colorado	199,724	18,633.3	22,000.2	3,366.9	9.33%	84.7%	47
Connecticut	189,698	21,091.1	20,895.8	(195.4)	11.12%	100.9%	19
Delaware	34,017	3,658.8	3,747.0	88.2	10.76%	97.6%	25
Dist. of Col.	36,367	5,192.2	4,006.0	(1,186.2)	14.28%	129.6%	3
Florida	704,618	72,963.5	77,615.8	4,652.3	10.36%	94.0%	35
Georgia	321,677	33,153.0	35,433.7	2,280.7	10.31%	93.6%	37
Hawaii	50,751	6,564.7	5,590.3	(974.3)	12.94%	117.4%	5
Idaho	47,811	4,765.8	5,266.6	500.8	9.97%	90.5%	42
Illinois	518,871	55,022.2	57,155.2	2,133.1	10.60%	96.3%	27
Indiana	210,637	21,111.4	23,202.3	2,090.9	10.02%	91.0%	39
Iowa	103,337	10,933.5	11,382.8	449.3	10.58%	96.1%	28
Kansas	101,741	11,354.5	11,207.0	(147.4)	11.16%	101.3%	18
Kentucky	129,615	13,705.6	14,277.4	571.8	10.57%	96.0%	29
Louisiana	148,612	17,582.3	16,370.0	(1,212.2)	11.83%	107.4%	10
Maine	45,243	5,629.6	4,983.7	(646.0)	12.44%	113.0%	7
Maryland	259,105	27,064.8	28,541.2	1,476.4	10.45%	94.8%	33
Massachusetts	313,989	32,120.1	34,586.9	2,466.8	10.23%	92.9%	38
Michigan	339,122	37,094.8	37,355.4	260.6	10.94%	99.3%	23
Minnesota	211,270	23,665.0	23,272.0	(393.0)	11.20%	101.7%	17
Mississippi	83,418	8,731.7	9,188.7	457.0	10.47%	95.0%	32
Missouri	203,084	19,194.7	22,370.3	3,175.7	9.45%	85.8%	46
Montana	31,519	3,270.3	3,471.9	201.6	10.38%	94.2%	34
Nebraska	64,776	7,137.7	7,135.2	(2.4)	11.02%	100.0%	20
Nevada	100,935	10,443.9	11,118.3	674.4	10.35%	93.9%	36
New Hampshire	55,298	4,742.7	6,091.2	1,348.5	8.58%	77.9%	51
New Jersey	424,909	51,432.1	46,805.0	(4,627.1)	12.10%	109.9%	9
New Mexico	61,060	7,458.7	6,726.0	(732.8)	12.22%	110.9%	8
New York	889,447	134,017.3	97,975.3	(36,041.9)	15.07%	136.8%	2
North Carolina	307,246	32,422.5	33,844.1	1,421.7	10.55%	95.8%	30
North Dakota	22,221	2,606.1	2,447.7	(158.4)	11.73%	106.5%	11
Ohio	398,843	46,048.9	43,933.8	(2,115.1)	11.55%	104.8%	12
Oklahoma	121,180	11,949.4	13,348.3	1,398.9	9.86%	89.5%	43
Oregon	130,550	12,748.7	14,380.5	1,631.7	9.77%	88.7%	44
Pennsylvania	475,010	52,258.4	52,323.8	65.5	11.00%	99.9%	21
Rhode Island	41,722	4,786.8	4,595.8	(191.0)	11.47%	104.2%	14
South Carolina	137,775	13,803.7	15,176.3	1,372.6	10.02%	91.0%	40
South Dakota	27,689	2,393.9	3,050.0	656.1	8.65%	78.5%	50
Tennessee	205,363	18,479.8	22,621.4	4,141.6	9.00%	81.7%	49
Texas	851,084	82,038.3	93,749.6	11,711.3	9.64%	87.5%	45
Utah	81,651	8,907.0	8,994.1	87.1	10.91%	99.0%	24
Vermont	22,949	2,925.9	2,527.9	(398.0)	12.75%	115.7%	6
Virginia	324,549	32,375.1	35,750.1	3,375.0	9.98%	90.6%	41
Washington	261,115	27,533.0	28,762.7	1,229.6	10.54%	95.7%	31
West Virginia	53,365	6,100.3	5,878.3	(221.9)	11.43%	103.8%	15
Wisconsin	203,429	23,340.0	22,408.3	(931.7)	11.47%	104.2%	13
Wyoming	23,851	3,246.9	2,627.2	(619.6)	13.61%	123.6%	4

CHART VIII: FY 2007 PER CAPITA PROPERTY TAX BURDEN

11/13/09 State	July 1, 2007 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	301.290	383,144.0			
Alabama	4.627	2,095.5	5,883.53	35.6%	51
Alaska	0.681	1,036.8	866.15	119.7%	12
Arizona	6.353	6,221.2	8,079.50	77.0%	34
Arkansas	2.831	1,348.4	3,599.55	37.5%	50
California	36.378	41,720.3	46,260.47	90.2%	27
Colorado	4.843	5,660.3	6,158.44	91.9%	23
Connecticut	3.490	8,066.0	4,437.98	181.7%	3
Delaware	0.862	569.0	1,096.13	51.9%	44
Dist. of Col.	0.588	1,516.0	747.58	202.8%	1
Florida	18.200	26,833.8	23,143.92	115.9%	14
Georgia	9.523	9,519.7	12,110.56	78.6%	33
Hawaii	1.277	1,136.7	1,624.38	70.0%	38
Idaho	1.496	1,114.8	1,902.61	58.6%	42
Illinois	12.826	20,408.9	16,310.29	125.1%	10
Indiana	6.336	6,146.9	8,057.17	76.3%	36
Iowa	2.983	3,615.8	3,793.87	95.3%	21
Kansas	2.777	3,458.7	3,531.93	97.9%	19
Kentucky	4.236	2,580.1	5,387.22	47.9%	46
Louisiana	4.373	2,608.2	5,561.44	46.9%	47
Maine	1.315	2,057.2	1,672.76	123.0%	11
Maryland	5.619	6,547.2	7,145.42	91.6%	24
Massachusetts	6.468	11,041.9	8,225.10	134.2%	9
Michigan	10.050	14,537.4	12,780.09	113.8%	15
Minnesota	5.182	6,119.2	6,590.29	92.9%	22
Mississippi	2.921	2,206.4	3,714.61	59.4%	41
Missouri	5.878	5,257.8	7,475.42	70.3%	37
Montana	0.957	1,106.3	1,216.52	90.9%	26
Nebraska	1.769	2,384.2	2,250.20	106.0%	17
Nevada	2.554	2,875.0	3,248.30	88.5%	29
New Hampshire	1.312	2,911.7	1,668.77	174.5%	5
New Jersey	8.653	21,485.8	11,003.98	195.3%	2
New Mexico	1.964	1,009.3	2,498.08	40.4%	49
New York	19.429	38,077.0	24,707.81	154.1%	7
North Carolina	9.042	7,306.4	11,497.99	63.5%	39
North Dakota	0.638	699.2	811.21	86.2%	30
Ohio	11.478	13,358.2	14,595.85	91.5%	25
Oklahoma	3.608	1,931.0	4,588.37	42.1%	48
Oregon	3.736	3,957.9	4,750.41	83.3%	31
Pennsylvania	12.420	15,463.9	15,794.14	97.9%	20
Rhode Island	1.053	1,963.6	1,339.25	146.6%	8
South Carolina	4.405	4,294.7	5,601.63	76.7%	35
South Dakota	0.796	820.2	1,011.86	81.1%	32
Tennessee	6.149	4,479.2	7,819.69	57.3%	43
Texas	23.843	34,195.7	30,321.14	112.8%	16
Utah	2.669	2,038.4	3,394.01	60.1%	40
Vermont	0.621	1,230.9	789.39	155.9%	6
Virginia	7.699	10,018.1	9,790.36	102.3%	18
Washington	6.450	7,372.6	8,201.69	89.9%	28
West Virginia	1.810	1,136.2	2,301.53	49.4%	45
Wisconsin	5.599	8,407.2	7,119.98	118.1%	13
Wyoming	0.523	1,197.0	665.41	179.9%	4

CHART IX: FY 2007 PER CAPITA SALES TAX BURDEN

11/13/09	July 1, 2007	Sales	Per Capita	Tax Effort:	Rank :
State	Population	Tax	Tax	Per Capita	Based on
	in	Revenue	Capacity	Tax Capacity	Tax
	Millions	\$ Million	(\$)	Index	Effort
United States	301.290	299,218.4			
Alabama	4.627	4,024.6	4,594.78	87.6%	26
Alaska	0.681	179.4	676.43	26.5%	47
Arizona	6.353	9,365.6	6,309.73	148.4%	5
Arkansas	2.831	3,786.3	2,811.09	134.7%	10
California	36.378	41,900.3	36,127.37	116.0%	13
Colorado	4.843	5,067.3	4,809.47	105.4%	18
Connecticut	3.490	3,030.4	3,465.87	87.4%	27
Delaware	0.862	0.0	856.03	0.0%	51
Dist. of Col.	0.588	838.4	583.83	143.6%	6
Florida	18.200	24,195.4	18,074.37	133.9%	11
Georgia	9.523	9,886.1	9,457.81	104.5%	19
Hawaii	1.277	2,557.6	1,268.57	201.6%	2
Idaho	1.496	1,280.4	1,485.86	86.2%	29
Illinois	12.826	9,143.0	12,737.61	71.8%	40
Indiana	6.336	5,423.5	6,292.29	86.2%	28
Iowa	2.983	2,320.7	2,962.84	78.3%	37
Kansas	2.777	3,016.1	2,758.28	109.3%	15
Kentucky	4.236	2,817.6	4,207.18	67.0%	41
Louisiana	4.373	7,038.0	4,343.24	162.0%	4
Maine	1.315	1,054.8	1,306.35	80.7%	33
Maryland	5.619	3,447.8	5,580.26	61.8%	44
Massachusetts	6.468	4,075.5	6,423.44	63.4%	42
Michigan	10.050	7,983.1	9,980.68	80.0%	34
Minnesota	5.182	4,545.6	5,146.72	88.3%	25
Mississippi	2.921	3,155.6	2,900.94	108.8%	16
Missouri	5.878	5,021.0	5,837.97	86.0%	30
Montana	0.957	0.0	950.05	0.0%	50
Nebraska	1.769	1,735.8	1,757.30	98.8%	21
Nevada	2.554	3,532.9	2,536.78	139.3%	7
New Hampshire	1.312	0.0	1,303.23	0.0%	49
New Jersey	8.653	8,609.6	8,593.62	100.2%	20
New Mexico	1.964	2,689.4	1,950.89	137.9%	9
New York	19.429	21,990.5	19,295.70	114.0%	14
North Carolina	9.042	7,116.6	8,979.42	79.3%	36
North Dakota	0.638	570.6	633.52	90.1%	24
Ohio	11.478	9,404.3	11,398.71	82.5%	32
Oklahoma	3.608	3,404.7	3,583.31	95.0%	23
Oregon	3.736	0.0	3,709.86	0.0%	48
Pennsylvania	12.420	8,873.1	12,334.52	71.9%	39
Rhode Island	1.053	875.6	1,045.89	83.7%	31
South Carolina	4.405	3,353.4	4,374.62	76.7%	38
South Dakota	0.796	969.2	790.22	122.7%	12
Tennessee	6.149	8,446.5	6,106.83	138.3%	8
Texas	23.843	25,315.6	23,679.47	106.9%	17
Utah	2.669	2,560.4	2,650.57	96.6%	22
Vermont	0.621	339.9	616.48	55.1%	46
Virginia	7.699	4,695.5	7,645.83	61.4%	45
Washington	6.450	13,086.5	6,405.16	204.3%	1
West Virginia	1.810	1,129.5	1,797.39	62.8%	43
Wisconsin	5.599	4,445.5	5,560.39	80.0%	35
Wyoming	0.523	919.1	519.65	176.9%	3

CHART X: FY 2007 PER CAPITA INDIVIDUAL INCOME TAX BURDEN

11/13/09 State	July 1, 2007 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	301.290	289,308.3			
Alabama	4.627	3,054.3	4,442.60	68.7%	38
Alaska	0.681	0.0	654.02	0.0%	51
Arizona	6.353	3,747.4	6,100.75	61.4%	40
Arkansas	2.831	2,168.4	2,717.99	79.8%	32
California	36.378	53,318.3	34,930.83	152.6%	7
Colorado	4.843	4,795.4	4,650.18	103.1%	19
Connecticut	3.490	6,335.1	3,351.08	189.0%	4
Delaware	0.862	1,073.3	827.67	129.7%	11
Dist. of Col.	0.588	1,313.1	564.49	232.6%	1
Florida	18.200	0.0	17,475.75	0.0%	50
Georgia	9.523	8,799.4	9,144.56	96.2%	26
Hawaii	1.277	1,560.3	1,226.56	127.2%	12
Idaho	1.496	1,406.5	1,436.64	97.9%	23
Illinois	12.826	9,408.4	12,315.74	76.4%	36
Indiana	6.336	5,219.0	6,083.89	85.8%	30
Iowa	2.983	2,741.5	2,864.71	95.7%	27
Kansas	2.777	2,746.6	2,666.93	103.0%	20
Kentucky	4.236	4,041.6	4,067.83	99.4%	22
Louisiana	4.373	3,214.2	4,199.39	76.5%	35
Maine	1.315	1,358.3	1,263.09	107.5%	17
Maryland	5.619	10,743.4	5,395.44	199.1%	3
Massachusetts	6.468	11,399.6	6,210.69	183.5%	5
Michigan	10.050	6,911.1	9,650.12	71.6%	37
Minnesota	5.182	7,230.9	4,976.26	145.3%	8
Mississippi	2.921	1,401.8	2,804.86	50.0%	42
Missouri	5.878	5,168.3	5,644.62	91.6%	28
Montana	0.957	832.9	918.58	90.7%	29
Nebraska	1.769	1,650.9	1,699.10	97.2%	25
Nevada	2.554	0.0	2,452.76	0.0%	49
New Hampshire	1.312	107.5	1,260.07	8.5%	43
New Jersey	8.653	11,727.2	8,309.00	141.1%	9
New Mexico	1.964	1,177.9	1,886.28	62.4%	39
New York	19.429	42,663.5	18,656.63	228.7%	2
North Carolina	9.042	10,589.0	8,682.02	122.0%	14
North Dakota	0.638	316.9	612.54	51.7%	41
Ohio	11.478	13,741.8	11,021.19	124.7%	13
Oklahoma	3.608	2,774.9	3,464.63	80.1%	31
Oregon	3.736	5,611.9	3,586.99	156.5%	6
Pennsylvania	12.420	13,304.2	11,926.00	111.6%	16
Rhode Island	1.053	1,085.6	1,011.25	107.4%	18
South Carolina	4.405	3,239.5	4,229.73	76.6%	34
South Dakota	0.796	0.0	764.05	0.0%	48
Tennessee	6.149	253.4	5,904.57	4.3%	44
Texas	23.843	0.0	22,895.20	0.0%	47
Utah	2.669	2,561.0	2,562.78	99.9%	21
Vermont	0.621	581.2	596.06	97.5%	24
Virginia	7.699	10,238.9	7,392.60	138.5%	10
Washington	6.450	0.0	6,193.02	0.0%	46
West Virginia	1.810	1,360.5	1,737.86	78.3%	33
Wisconsin	5.599	6,333.6	5,376.23	117.8%	15
Wyoming	0.523	0.0	502.44	0.0%	45

CHART XI: FY 2007 PER CAPITA CORPORATE INCOME TAX BURDEN

11/13/09 State	July 1, 2007 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	301.290	60,523.8			
Alabama	4.627	505.9	929.40	54.4%	39
Alaska	0.681	813.8	136.82	594.8%	1
Arizona	6.353	986.2	1,276.29	77.3%	27
Arkansas	2.831	363.0	568.61	63.8%	33
California	36.378	11,157.9	7,307.59	152.7%	8
Colorado	4.843	479.4	972.82	49.3%	43
Connecticut	3.490	824.9	701.05	117.7%	11
Delaware	0.862	302.2	173.15	174.5%	5
Dist. of Col.	0.588	417.1	118.09	353.2%	2
Florida	18.200	2,442.5	3,655.95	66.8%	32
Georgia	9.523	1,017.2	1,913.06	53.2%	41
Hawaii	1.277	100.8	256.60	39.3%	45
Idaho	1.496	188.3	300.55	62.7%	35
Illinois	12.826	2,936.4	2,576.47	114.0%	13
Indiana	6.336	987.1	1,272.76	77.6%	25
Iowa	2.983	325.1	599.30	54.2%	40
Kansas	2.777	527.4	557.93	94.5%	16
Kentucky	4.236	1,110.3	851.00	130.5%	10
Louisiana	4.373	752.8	878.52	85.7%	22
Maine	1.315	183.9	264.24	69.6%	29
Maryland	5.619	782.0	1,128.73	69.3%	30
Massachusetts	6.468	2,106.9	1,299.29	162.2%	7
Michigan	10.050	1,786.2	2,018.82	88.5%	20
Minnesota	5.182	1,183.9	1,041.04	113.7%	14
Mississippi	2.921	369.2	586.78	62.9%	34
Missouri	5.878	391.2	1,180.86	33.1%	47
Montana	0.957	178.7	192.17	93.0%	17
Nebraska	1.769	213.0	355.46	59.9%	37
Nevada	2.554	0.0	513.12	0.0%	51
New Hampshire	1.312	595.8	263.61	226.0%	4
New Jersey	8.653	2,887.1	1,738.26	166.1%	6
New Mexico	1.964	459.9	394.61	116.5%	12
New York	19.429	12,410.3	3,903.00	318.0%	3
North Carolina	9.042	1,565.5	1,816.29	86.2%	21
North Dakota	0.638	136.4	128.14	106.5%	15
Ohio	11.478	1,211.3	2,305.65	52.5%	42
Oklahoma	3.608	561.4	724.81	77.5%	26
Oregon	3.736	463.3	750.40	61.7%	36
Pennsylvania	12.420	2,286.5	2,494.94	91.6%	18
Rhode Island	1.053	179.2	211.56	84.7%	23
South Carolina	4.405	311.9	884.87	35.2%	46
South Dakota	0.796	76.7	159.84	48.0%	44
Tennessee	6.149	1,120.8	1,235.25	90.7%	19
Texas	23.843	0.0	4,789.71	0.0%	50
Utah	2.669	398.9	536.14	74.4%	28
Vermont	0.621	83.4	124.70	66.9%	31
Virginia	7.699	879.6	1,546.54	56.9%	38
Washington	6.450	0.0	1,295.59	0.0%	49
West Virginia	1.810	539.1	363.56	148.3%	9
Wisconsin	5.599	923.4	1,124.72	82.1%	24
Wyoming	0.523	0.0	105.11	0.0%	48

**CHART XII: FY 2007 PER CAPITA COMBINED CORPORATE & INDIVIDUAL
INCOME TAX BURDEN**

11/13/09 State	July 1, 2007 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	301.290	349,832.0			
Alabama	4.627	3,560.2	5,372.00	66.3%	40
Alaska	0.681	813.8	790.85	102.9%	19
Arizona	6.353	4,733.6	7,377.04	64.2%	41
Arkansas	2.831	2,531.4	3,286.60	77.0%	36
California	36.378	64,476.2	42,238.42	152.6%	6
Colorado	4.843	5,274.9	5,623.00	93.8%	23
Connecticut	3.490	7,160.0	4,052.13	176.7%	4
Delaware	0.862	1,375.5	1,000.82	137.4%	10
Dist. of Col.	0.588	1,730.2	682.58	253.5%	1
Florida	18.200	2,442.5	21,131.70	11.6%	46
Georgia	9.523	9,816.6	11,057.62	88.8%	29
Hawaii	1.277	1,661.2	1,483.15	112.0%	14
Idaho	1.496	1,594.8	1,737.19	91.8%	25
Illinois	12.826	12,344.8	14,892.21	82.9%	32
Indiana	6.336	6,206.2	7,356.65	84.4%	31
Iowa	2.983	3,066.6	3,464.02	88.5%	30
Kansas	2.777	3,274.0	3,224.85	101.5%	20
Kentucky	4.236	5,151.8	4,918.83	104.7%	17
Louisiana	4.373	3,966.9	5,077.91	78.1%	35
Maine	1.315	1,542.2	1,527.33	101.0%	21
Maryland	5.619	11,525.5	6,524.18	176.7%	5
Massachusetts	6.468	13,506.5	7,509.98	179.8%	3
Michigan	10.050	8,697.3	11,668.94	74.5%	37
Minnesota	5.182	8,414.7	6,017.30	139.8%	9
Mississippi	2.921	1,771.0	3,391.65	52.2%	43
Missouri	5.878	5,559.5	6,825.48	81.5%	33
Montana	0.957	1,011.6	1,110.75	91.1%	26
Nebraska	1.769	1,863.9	2,054.56	90.7%	27
Nevada	2.554	0.0	2,965.88	0.0%	51
New Hampshire	1.312	703.2	1,523.68	46.2%	44
New Jersey	8.653	14,614.3	10,047.25	145.5%	7
New Mexico	1.964	1,637.8	2,280.89	71.8%	38
New York	19.429	55,073.8	22,559.63	244.1%	2
North Carolina	9.042	12,154.5	10,498.31	115.8%	12
North Dakota	0.638	453.3	740.68	61.2%	42
Ohio	11.478	14,953.1	13,326.84	112.2%	13
Oklahoma	3.608	3,336.2	4,189.44	79.6%	34
Oregon	3.736	6,075.1	4,337.39	140.1%	8
Pennsylvania	12.420	15,590.7	14,420.94	108.1%	16
Rhode Island	1.053	1,264.8	1,222.81	103.4%	18
South Carolina	4.405	3,551.4	5,114.60	69.4%	39
South Dakota	0.796	76.7	923.88	8.3%	47
Tennessee	6.149	1,374.2	7,139.82	19.2%	45
Texas	23.843	0.0	27,684.91	0.0%	50
Utah	2.669	2,959.9	3,098.92	95.5%	22
Vermont	0.621	664.6	720.76	92.2%	24
Virginia	7.699	11,118.5	8,939.15	124.4%	11
Washington	6.450	0.0	7,488.61	0.0%	49
West Virginia	1.810	1,899.6	2,101.42	90.4%	28
Wisconsin	5.599	7,257.0	6,500.95	111.6%	15
Wyoming	0.523	0.0	607.55	0.0%	48

**CHART XIII: FY 2007 PER CAPITA COMBINED MOTOR FUELS & LICENSE
TAX BURDEN**

11/13/09 State	July 1, 2007 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	301.290	58,789.0			
Alabama	4.627	874.0	902.76	96.8%	33
Alaska	0.681	109.1	132.90	82.1%	45
Arizona	6.353	1,007.2	1,239.71	81.2%	46
Arkansas	2.831	593.4	552.31	107.4%	27
California	36.378	6,077.1	7,098.13	85.6%	41
Colorado	4.843	943.2	944.94	99.8%	30
Connecticut	3.490	643.1	680.96	94.4%	35
Delaware	0.862	152.3	168.19	90.5%	38
Dist. of Col.	0.588	52.9	114.71	46.1%	50
Florida	18.200	4,338.7	3,551.17	122.2%	18
Georgia	9.523	1,372.8	1,858.23	73.9%	48
Hawaii	1.277	375.5	249.24	150.6%	4
Idaho	1.496	364.1	291.93	124.7%	13
Illinois	12.826	3,018.7	2,502.62	120.6%	19
Indiana	6.336	1,131.2	1,236.28	91.5%	37
Iowa	2.983	866.0	582.13	148.8%	5
Kansas	2.777	610.9	541.93	112.7%	24
Kentucky	4.236	811.4	826.61	98.2%	32
Louisiana	4.373	730.0	853.34	85.5%	42
Maine	1.315	322.4	256.67	125.6%	11
Maryland	5.619	1,213.9	1,096.38	110.7%	26
Massachusetts	6.468	976.5	1,262.05	77.4%	47
Michigan	10.050	1,943.8	1,960.96	99.1%	31
Minnesota	5.182	1,160.2	1,011.20	114.7%	23
Mississippi	2.921	581.0	569.96	101.9%	29
Missouri	5.878	1,011.2	1,147.02	88.2%	40
Montana	0.957	366.8	186.66	196.5%	1
Nebraska	1.769	450.8	345.27	130.6%	8
Nevada	2.554	581.7	498.41	116.7%	22
New Hampshire	1.312	215.0	256.05	84.0%	43
New Jersey	8.653	1,010.6	1,688.43	59.9%	49
New Mexico	1.964	450.3	383.30	117.5%	21
New York	19.429	1,450.8	3,791.13	38.3%	51
North Carolina	9.042	2,256.5	1,764.23	127.9%	10
North Dakota	0.638	196.6	124.47	157.9%	2
Ohio	11.478	2,749.1	2,239.56	122.8%	15
Oklahoma	3.608	1,013.6	704.03	144.0%	6
Oregon	3.736	892.0	728.90	122.4%	16
Pennsylvania	12.420	2,961.7	2,423.43	122.2%	17
Rhode Island	1.053	184.2	205.49	89.7%	39
South Carolina	4.405	719.2	859.51	83.7%	44
South Dakota	0.796	184.1	155.26	118.6%	20
Tennessee	6.149	1,341.0	1,199.84	111.8%	25
Texas	23.843	4,825.1	4,652.43	103.7%	28
Utah	2.669	488.1	520.77	93.7%	36
Vermont	0.621	163.2	121.12	134.8%	7
Virginia	7.699	1,433.3	1,502.22	95.4%	34
Washington	6.450	1,620.1	1,258.46	128.7%	9
West Virginia	1.810	437.6	353.14	123.9%	14
Wisconsin	5.599	1,362.7	1,092.48	124.7%	12
Wyoming	0.523	154.3	102.10	151.1%	3

CHART XIV: FY 2007 PER CAPITA OVERALL TAX BURDEN					
11/13/09 State	July 1, 2007 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	301.290	1,275,550.6			
Alabama	4.627	13,457.0	19,587.27	68.7%	51
Alaska	0.681	4,950.2	2,883.57	171.7%	2
Arizona	6.353	23,334.7	26,898.01	86.8%	31
Arkansas	2.831	9,176.0	11,983.52	76.6%	44
California	36.378	172,933.2	154,008.88	112.3%	10
Colorado	4.843	18,633.3	20,502.48	90.9%	28
Connecticut	3.490	21,091.1	14,774.80	142.8%	5
Delaware	0.862	3,658.8	3,649.19	100.3%	17
Dist. of Col.	0.588	5,192.2	2,488.81	208.6%	1
Florida	18.200	72,963.5	77,049.99	94.7%	27
Georgia	9.523	33,153.0	40,318.08	82.2%	35
Hawaii	1.277	6,564.7	5,407.85	121.4%	7
Idaho	1.496	4,765.8	6,334.12	75.2%	46
Illinois	12.826	55,022.2	54,299.68	101.3%	14
Indiana	6.336	21,111.4	26,823.67	78.7%	41
Iowa	2.983	10,933.5	12,630.43	86.6%	32
Kansas	2.777	11,354.5	11,758.40	96.6%	22
Kentucky	4.236	13,705.6	17,934.94	76.4%	45
Louisiana	4.373	17,582.3	18,514.96	95.0%	25
Maine	1.315	5,629.6	5,568.90	101.1%	15
Maryland	5.619	27,064.8	23,788.32	113.8%	9
Massachusetts	6.468	32,120.1	27,382.73	117.3%	8
Michigan	10.050	37,094.8	42,547.05	87.2%	30
Minnesota	5.182	23,665.0	21,940.18	107.9%	12
Mississippi	2.921	8,731.7	12,366.55	70.6%	50
Missouri	5.878	19,194.7	24,886.94	77.1%	43
Montana	0.957	3,270.3	4,049.99	80.7%	37
Nebraska	1.769	7,137.7	7,491.29	95.3%	24
Nevada	2.554	10,443.9	10,814.14	96.6%	21
New Hampshire	1.312	4,742.7	5,555.60	85.4%	33
New Jersey	8.653	51,432.1	36,634.10	140.4%	6
New Mexico	1.964	7,458.7	8,316.54	89.7%	29
New York	19.429	134,017.3	82,256.46	162.9%	3
North Carolina	9.042	32,422.5	38,278.73	84.7%	34
North Dakota	0.638	2,606.1	2,700.65	96.5%	23
Ohio	11.478	46,048.9	48,592.04	94.8%	26
Oklahoma	3.608	11,949.4	15,275.44	78.2%	42
Oregon	3.736	12,748.7	15,814.92	80.6%	38
Pennsylvania	12.420	52,258.4	52,581.34	99.4%	18
Rhode Island	1.053	4,786.8	4,458.58	107.4%	13
South Carolina	4.405	13,803.7	18,648.76	74.0%	47
South Dakota	0.796	2,393.9	3,368.65	71.1%	48
Tennessee	6.149	18,479.8	26,033.06	71.0%	49
Texas	23.843	82,038.3	100,944.18	81.3%	36
Utah	2.669	8,907.0	11,299.23	78.8%	40
Vermont	0.621	2,925.9	2,628.01	111.3%	11
Virginia	7.699	32,375.1	32,593.74	99.3%	19
Washington	6.450	27,533.0	27,304.82	100.8%	16
West Virginia	1.810	6,100.3	7,662.17	79.6%	39
Wisconsin	5.599	23,340.0	23,703.62	98.5%	20
Wyoming	0.523	3,246.9	2,215.25	146.6%	4

CHART XV: FY 2007 PER CAPITA INCOME

11/13/09	July 1, 2007	Personal	Per	Rank:
State	Population	Income	Capita	
	in	FY 2007	Income	
	Millions	\$ Million	(\$)	
United States	301.290	11,579,794.5	38,434	
Alabama	4.627	148,334.0	32,061	43
Alaska	0.681	27,169.0	39,889	15
Arizona	6.353	213,263.8	33,567	39
Arkansas	2.831	85,937.3	30,361	49
California	36.378	1,534,854.8	42,192	8
Colorado	4.843	199,723.8	41,242	11
Connecticut	3.490	189,697.5	54,357	2
Delaware	0.862	34,016.5	39,464	19
Dist. of Col.	0.588	36,367.3	61,863	1
Florida	18.200	704,617.5	38,716	20
Georgia	9.523	321,676.8	33,778	36
Hawaii	1.277	50,750.5	39,731	16
Idaho	1.496	47,811.3	31,956	44
Illinois	12.826	518,870.8	40,455	14
Indiana	6.336	210,636.5	33,245	41
Iowa	2.983	103,336.5	34,638	31
Kansas	2.777	101,740.5	36,632	23
Kentucky	4.236	129,614.5	30,596	47
Louisiana	4.373	148,611.8	33,982	34
Maine	1.315	45,243.3	34,395	33
Maryland	5.619	259,104.5	46,113	5
Massachusetts	6.468	313,989.3	48,546	4
Michigan	10.050	339,122.3	33,744	37
Minnesota	5.182	211,269.5	40,767	12
Mississippi	2.921	83,417.5	28,558	51
Missouri	5.878	203,083.8	34,547	32
Montana	0.957	31,518.5	32,948	42
Nebraska	1.769	64,775.5	36,607	24
Nevada	2.554	100,935.0	39,515	18
New Hampshire	1.312	55,297.5	42,139	10
New Jersey	8.653	424,908.8	49,105	3
New Mexico	1.964	61,060.0	31,083	46
New York	19.429	889,446.8	45,779	6
North Carolina	9.042	307,246.3	33,981	35
North Dakota	0.638	22,221.0	34,834	28
Ohio	11.478	398,843.0	34,750	30
Oklahoma	3.608	121,179.8	33,585	38
Oregon	3.736	130,549.8	34,948	27
Pennsylvania	12.420	475,010.0	38,246	21
Rhode Island	1.053	41,722.3	39,617	17
South Carolina	4.405	137,774.5	31,277	45
South Dakota	0.796	27,689.0	34,799	29
Tennessee	6.149	205,362.8	33,397	40
Texas	23.843	851,084.0	35,695	26
Utah	2.669	81,650.8	30,593	48
Vermont	0.621	22,949.0	36,970	22
Virginia	7.699	324,549.0	42,156	9
Washington	6.450	261,115.3	40,486	13
West Virginia	1.810	53,365.3	29,486	50
Wisconsin	5.599	203,428.5	36,334	25
Wyoming	0.523	23,850.8	45,582	7

CHART A: FY 2007 PROPERTY TAX BURDEN				
Tax per \$1000 Total Personal Income				
11/13/09				
State	Property Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	33.09			
Vermont	53.64	1	62.1%	130.0%
New Hampshire	52.66	2	59.1%	125.8%
New Jersey	50.57	3	52.8%	116.9%
Wyoming	50.19	4	51.7%	115.3%
Rhode Island	47.06	5	42.2%	101.9%
Maine	45.47	6	37.4%	95.0%
Michigan	42.87	7	29.6%	83.9%
New York	42.81	8	29.4%	83.6%
Connecticut	42.52	9	28.5%	82.4%
Dist. of Col.	41.69	10	26.0%	78.8%
Wisconsin	41.33	11	24.9%	77.2%
Texas	40.18	12	21.4%	72.3%
Illinois	39.33	13	18.9%	68.7%
Alaska	38.16	14	15.3%	63.7%
Florida	38.08	15	15.1%	63.3%
Nebraska	36.81	16	11.2%	57.9%
Massachusetts	35.17	17	6.3%	50.8%
Montana	35.10	18	6.1%	50.5%
Iowa	34.99	19	5.8%	50.1%
Kansas	34.00	20	2.7%	45.8%
Ohio	33.49	21	1.2%	43.6%
Pennsylvania	32.55	22	-1.6%	39.6%
North Dakota	31.47	23	-4.9%	35.0%
South Carolina	31.17	24	-5.8%	33.7%
Virginia	30.87	25	-6.7%	32.4%
Oregon	30.32	26	-8.4%	30.0%
South Dakota	29.62	27	-10.5%	27.0%
Georgia	29.59	28	-10.6%	26.9%
Indiana	29.18	29	-11.8%	25.2%
Arizona	29.17	30	-11.8%	25.1%
Minnesota	28.96	31	-12.5%	24.2%
Nevada	28.48	32	-13.9%	22.2%
Colorado	28.34	33	-14.3%	21.6%
Washington	28.24	34	-14.7%	21.1%
California	27.18	35	-17.8%	16.6%
Mississippi	26.45	36	-20.1%	13.4%
Missouri	25.89	37	-21.8%	11.0%
Maryland	25.27	38	-23.6%	8.4%
Utah	24.96	39	-24.5%	7.1%
North Carolina	23.78	40	-28.1%	2.0%
Idaho	23.32	41	-29.5%	0.0%
Hawaii	22.40	42	-32.3%	-3.9%
Tennessee	21.81	43	-34.1%	-6.5%
West Virginia	21.29	44	-35.7%	-8.7%
Kentucky	19.91	45	-39.8%	-14.6%
Louisiana	17.55	46	-47.0%	-24.7%
Delaware	16.73	47	-49.4%	-28.3%
New Mexico	16.53	48	-50.0%	-29.1%
Oklahoma	15.93	49	-51.8%	-31.7%
Arkansas	15.69	50	-52.6%	-32.7%
Alabama	14.13	51	-57.3%	-39.4%

CHART B: FY 2007 SALES TAX BURDEN
Tax per \$1000 Total Personal Income

11/13/09

State	Sales Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	25.84			
Hawaii	50.40	1	95.0%	88.2%
Washington	50.12	2	94.0%	87.1%
Louisiana	47.36	3	83.3%	76.8%
Arkansas	44.06	4	70.5%	64.5%
New Mexico	44.04	5	70.5%	64.5%
Arizona	43.92	6	70.0%	64.0%
Tennessee	41.13	7	59.2%	53.6%
Wyoming	38.54	8	49.1%	43.9%
Mississippi	37.83	9	46.4%	41.3%
South Dakota	35.00	10	35.5%	30.7%
Nevada	35.00	11	35.5%	30.7%
Florida	34.34	12	32.9%	28.2%
Utah	31.36	13	21.4%	17.1%
Georgia	30.73	14	18.9%	14.8%
Texas	29.75	15	15.1%	11.1%
Kansas	29.65	16	14.7%	10.7%
Oklahoma	28.10	17	8.7%	4.9%
California	27.30	18	5.6%	1.9%
Alabama	27.13	19	5.0%	1.3%
Nebraska	26.80	20	3.7%	0.1%
Idaho	26.78	21	3.6%	0.0%
Indiana	25.75	22	-0.4%	-3.9%
North Dakota	25.68	23	-0.6%	-4.1%
Colorado	25.37	24	-1.8%	-5.3%
New York	24.72	25	-4.3%	-7.7%
Missouri	24.72	26	-4.3%	-7.7%
South Carolina	24.34	27	-5.8%	-9.1%
Ohio	23.58	28	-8.7%	-12.0%
Michigan	23.54	29	-8.9%	-12.1%
Maine	23.31	30	-9.8%	-12.9%
North Carolina	23.16	31	-10.4%	-13.5%
Dist. of Col.	23.05	32	-10.8%	-13.9%
Iowa	22.46	33	-13.1%	-16.1%
Wisconsin	21.85	34	-15.4%	-18.4%
Kentucky	21.74	35	-15.9%	-18.8%
Minnesota	21.52	36	-16.7%	-19.7%
West Virginia	21.17	37	-18.1%	-21.0%
Rhode Island	20.99	38	-18.8%	-21.6%
New Jersey	20.26	39	-21.6%	-24.3%
Pennsylvania	18.68	40	-27.7%	-30.2%
Illinois	17.62	41	-31.8%	-34.2%
Connecticut	15.97	42	-38.2%	-40.3%
Vermont	14.81	43	-42.7%	-44.7%
Virginia	14.47	44	-44.0%	-46.0%
Maryland	13.31	45	-48.5%	-50.3%
Massachusetts	12.98	46	-49.8%	-51.5%
Alaska	6.60	47	-74.4%	-75.3%
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 2007, INDIVIDUAL INCOME TAX BURDEN
Tax per \$1000 Total Personal Income

11/13/09

State	Ind. Income Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	24.98			
New York	47.97	1	92.0%	63.1%
Oregon	42.99	2	72.1%	46.1%
Maryland	41.46	3	66.0%	41.0%
Massachusetts	36.31	4	45.3%	23.4%
Dist. of Col.	36.11	5	44.5%	22.7%
California	34.74	6	39.0%	18.1%
North Carolina	34.46	7	37.9%	17.2%
Ohio	34.45	8	37.9%	17.1%
Minnesota	34.23	9	37.0%	16.3%
Connecticut	33.40	10	33.7%	13.5%
Delaware	31.55	11	26.3%	7.3%
Virginia	31.55	12	26.3%	7.2%
Utah	31.37	13	25.5%	6.6%
Kentucky	31.18	14	24.8%	6.0%
Wisconsin	31.13	15	24.6%	5.8%
Hawaii	30.74	16	23.1%	4.5%
Maine	30.02	17	20.2%	2.1%
Idaho	29.42	18	17.7%	0.0%
Pennsylvania	28.01	19	12.1%	-4.8%
New Jersey	27.60	20	10.5%	-6.2%
Georgia	27.35	21	9.5%	-7.0%
Kansas	27.00	22	8.1%	-8.2%
Iowa	26.53	23	6.2%	-9.8%
Montana	26.43	24	5.8%	-10.2%
Rhode Island	26.02	25	4.1%	-11.5%
West Virginia	25.49	26	2.0%	-13.3%
Nebraska	25.49	27	2.0%	-13.4%
Missouri	25.45	28	1.9%	-13.5%
Vermont	25.33	29	1.4%	-13.9%
Arkansas	25.23	30	1.0%	-14.2%
Indiana	24.78	31	-0.8%	-15.8%
Colorado	24.01	32	-3.9%	-18.4%
South Carolina	23.51	33	-5.9%	-20.1%
Oklahoma	22.90	34	-8.3%	-22.2%
Louisiana	21.63	35	-13.4%	-26.5%
Alabama	20.59	36	-17.6%	-30.0%
Michigan	20.38	37	-18.4%	-30.7%
New Mexico	19.29	38	-22.8%	-34.4%
Illinois	18.13	39	-27.4%	-38.4%
Arizona	17.57	40	-29.7%	-40.3%
Mississippi	16.80	41	-32.7%	-42.9%
North Dakota	14.26	42	-42.9%	-51.5%
New Hampshire	1.94	43	-92.2%	-93.4%
Tennessee	1.23	44	-95.1%	-95.8%
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 2007 CORPORATE INCOME TAX BURDEN
Tax per \$1000 Total Personal Income

11/13/09

State	Corp. Income Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	5.23			
Alaska	29.95	1	473.1%	660.5%
New York	13.95	2	167.0%	254.3%
Dist. of Col.	11.47	3	119.4%	191.2%
New Hampshire	10.77	4	106.1%	173.6%
West Virginia	10.10	5	93.3%	156.5%
Delaware	8.88	6	70.0%	125.6%
Kentucky	8.57	7	63.9%	117.5%
New Mexico	7.53	8	44.1%	91.2%
California	7.27	9	39.1%	84.6%
New Jersey	6.79	10	30.0%	72.5%
Massachusetts	6.71	11	28.4%	70.4%
North Dakota	6.14	12	17.5%	55.9%
Montana	5.67	13	8.5%	44.0%
Illinois	5.66	14	8.3%	43.7%
Minnesota	5.60	15	7.2%	42.3%
Tennessee	5.46	16	4.4%	38.6%
Michigan	5.27	17	0.8%	33.7%
Kansas	5.18	18	-0.8%	31.6%
North Carolina	5.10	19	-2.5%	29.4%
Louisiana	5.07	20	-3.1%	28.6%
Utah	4.89	21	-6.5%	24.0%
Pennsylvania	4.81	22	-7.9%	22.2%
Indiana	4.69	23	-10.3%	19.0%
Oklahoma	4.63	24	-11.4%	17.6%
Arizona	4.62	25	-11.5%	17.4%
Wisconsin	4.54	26	-13.2%	15.2%
Mississippi	4.43	27	-15.3%	12.4%
Connecticut	4.35	28	-16.8%	10.4%
Rhode Island	4.29	29	-17.8%	9.0%
Arkansas	4.22	30	-19.2%	7.2%
Maine	4.06	31	-22.3%	3.2%
Idaho	3.94	32	-24.6%	0.0%
Vermont	3.63	33	-30.5%	-7.8%
Oregon	3.55	34	-32.1%	-9.9%
Florida	3.47	35	-33.7%	-12.0%
Alabama	3.41	36	-34.7%	-13.4%
Nebraska	3.29	37	-37.1%	-16.5%
Georgia	3.16	38	-39.5%	-19.7%
Iowa	3.15	39	-39.8%	-20.1%
Ohio	3.04	40	-41.9%	-22.9%
Maryland	3.02	41	-42.3%	-23.4%
South Dakota	2.77	42	-47.0%	-29.7%
Virginia	2.71	43	-48.1%	-31.2%
Colorado	2.40	44	-54.1%	-39.0%
South Carolina	2.26	45	-56.7%	-42.5%
Hawaii	1.99	46	-62.0%	-49.5%
Missouri	1.93	47	-63.1%	-51.1%
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 2007 COMBINED INDIV. & CORP. INCOME TAX BURDEN**Tax per \$1000 Total Personal Income**

11/13/09

State	Income Tax & Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	30.21			
New York	61.92	1	105.0%	85.6%
Dist. of Col.	47.58	2	57.5%	42.6%
Oregon	46.53	3	54.0%	39.5%
Maryland	44.48	4	47.2%	33.4%
Massachusetts	43.02	5	42.4%	29.0%
California	42.01	6	39.1%	25.9%
Delaware	40.44	7	33.8%	21.2%
Minnesota	39.83	8	31.8%	19.4%
Kentucky	39.75	9	31.6%	19.2%
North Carolina	39.56	10	30.9%	18.6%
Connecticut	37.74	11	24.9%	13.2%
Ohio	37.49	12	24.1%	12.4%
Utah	36.25	13	20.0%	8.7%
Wisconsin	35.67	14	18.1%	6.9%
West Virginia	35.60	15	17.8%	6.7%
New Jersey	34.39	16	13.8%	3.1%
Virginia	34.26	17	13.4%	2.7%
Maine	34.09	18	12.8%	2.2%
Idaho	33.36	19	10.4%	0.0%
Pennsylvania	32.82	20	8.6%	-1.6%
Hawaii	32.73	21	8.3%	-1.9%
Kansas	32.18	22	6.5%	-3.5%
Montana	32.10	23	6.2%	-3.8%
Georgia	30.52	24	1.0%	-8.5%
Rhode Island	30.31	25	0.3%	-9.1%
Alaska	29.95	26	-0.9%	-10.2%
Iowa	29.68	27	-1.8%	-11.0%
Indiana	29.46	28	-2.5%	-11.7%
Arkansas	29.46	29	-2.5%	-11.7%
Vermont	28.96	30	-4.1%	-13.2%
Nebraska	28.78	31	-4.8%	-13.7%
Oklahoma	27.53	32	-8.9%	-17.5%
Missouri	27.38	33	-9.4%	-17.9%
New Mexico	26.82	34	-11.2%	-19.6%
Louisiana	26.69	35	-11.6%	-20.0%
Colorado	26.41	36	-12.6%	-20.8%
South Carolina	25.78	37	-14.7%	-22.7%
Michigan	25.65	38	-15.1%	-23.1%
Alabama	24.00	39	-20.6%	-28.0%
Illinois	23.79	40	-21.2%	-28.7%
Arizona	22.20	41	-26.5%	-33.5%
Mississippi	21.23	42	-29.7%	-36.3%
North Dakota	20.40	43	-32.5%	-38.8%
New Hampshire	12.72	44	-57.9%	-61.9%
Tennessee	6.69	45	-77.9%	-79.9%
Florida	3.47	46	-88.5%	-89.6%
South Dakota	2.77	47	-90.8%	-91.7%
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 2007, MOTOR FUELS & LICENSE TAX BURDEN
Tax per \$1000 Total Personal Income

11/13/09

State	Motor Vehicle Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	5.08			
Montana	11.64	1	129.2%	52.8%
North Dakota	8.85	2	74.3%	16.2%
Iowa	8.38	3	65.1%	10.0%
Oklahoma	8.36	4	64.8%	9.8%
West Virginia	8.20	5	61.5%	7.7%
Idaho	7.62	6	50.0%	0.0%
Hawaii	7.40	7	45.7%	-2.9%
New Mexico	7.37	8	45.3%	-3.2%
North Carolina	7.34	9	44.7%	-3.6%
Maine	7.13	10	40.4%	-6.4%
Vermont	7.11	11	40.1%	-6.6%
Mississippi	6.97	12	37.2%	-8.5%
Nebraska	6.96	13	37.1%	-8.6%
Arkansas	6.90	14	36.0%	-9.3%
Ohio	6.89	15	35.8%	-9.5%
Oregon	6.83	16	34.6%	-10.3%
Wisconsin	6.70	17	31.9%	-12.0%
South Dakota	6.65	18	31.0%	-12.7%
Tennessee	6.53	19	28.6%	-14.3%
Wyoming	6.47	20	27.4%	-15.1%
Kentucky	6.26	21	23.3%	-17.8%
Pennsylvania	6.24	22	22.8%	-18.1%
Washington	6.20	23	22.2%	-18.5%
Florida	6.16	24	21.3%	-19.1%
Kansas	6.00	25	18.3%	-21.2%
Utah	5.98	26	17.7%	-21.5%
Alabama	5.89	27	16.1%	-22.6%
Illinois	5.82	28	14.6%	-23.6%
Nevada	5.76	29	13.5%	-24.3%
Michigan	5.73	30	12.9%	-24.7%
Texas	5.67	31	11.7%	-25.6%
Minnesota	5.49	32	8.2%	-27.9%
Indiana	5.37	33	5.8%	-29.5%
South Carolina	5.22	34	2.8%	-31.5%
Missouri	4.98	35	-1.9%	-34.6%
Louisiana	4.91	36	-3.2%	-35.5%
Arizona	4.72	37	-7.0%	-38.0%
Colorado	4.72	38	-7.0%	-38.0%
Maryland	4.68	39	-7.7%	-38.5%
Delaware	4.48	40	-11.8%	-41.2%
Virginia	4.42	41	-13.0%	-42.0%
Rhode Island	4.42	42	-13.0%	-42.0%
Georgia	4.27	43	-15.9%	-44.0%
Alaska	4.02	44	-20.9%	-47.3%
California	3.96	45	-22.0%	-48.0%
New Hampshire	3.89	46	-23.4%	-48.9%
Connecticut	3.39	47	-33.2%	-55.5%
Massachusetts	3.11	48	-38.7%	-59.2%
New Jersey	2.38	49	-53.2%	-68.8%
New York	1.63	50	-67.9%	-78.6%
Dist. of Col.	1.45	51	-71.4%	-80.9%

CHART G: FY 2007 PER CAPITA PROPERTY TAXES

11/13/09

State	Per Capita Property Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	1,271.68			
Dist. of Col.	2,578.89	1	102.8%	246.1%
New Jersey	2,483.01	2	95.3%	233.2%
Connecticut	2,311.27	3	81.7%	210.2%
Wyoming	2,287.65	4	79.9%	207.0%
New Hampshire	2,218.85	5	74.5%	197.8%
Vermont	1,982.98	6	55.9%	166.1%
New York	1,959.77	7	54.1%	163.0%
Rhode Island	1,864.55	8	46.6%	150.2%
Massachusetts	1,707.18	9	34.2%	129.1%
Illinois	1,591.24	10	25.1%	113.6%
Maine	1,563.96	11	23.0%	109.9%
Alaska	1,522.25	12	19.7%	104.3%
Wisconsin	1,501.58	13	18.1%	101.5%
Florida	1,474.42	14	15.9%	97.9%
Michigan	1,446.54	15	13.8%	94.1%
Texas	1,434.18	16	12.8%	92.5%
Nebraska	1,347.38	17	6.0%	80.8%
Virginia	1,301.26	18	2.3%	74.6%
Kansas	1,245.32	19	-2.1%	67.1%
Pennsylvania	1,245.09	20	-2.1%	67.1%
Iowa	1,212.00	21	-4.7%	62.7%
Minnesota	1,180.78	22	-7.1%	58.5%
Colorado	1,168.82	23	-8.1%	56.9%
Maryland	1,165.21	24	-8.4%	56.4%
Ohio	1,163.85	25	-8.5%	56.2%
Montana	1,156.48	26	-9.1%	55.2%
California	1,146.87	27	-9.8%	53.9%
Washington	1,143.13	28	-10.1%	53.4%
Nevada	1,125.52	29	-11.5%	51.1%
North Dakota	1,096.14	30	-13.8%	47.1%
Oregon	1,059.53	31	-16.7%	42.2%
South Dakota	1,030.77	32	-18.9%	38.3%
Georgia	999.62	33	-21.4%	34.2%
Arizona	979.19	34	-23.0%	31.4%
South Carolina	974.97	35	-23.3%	30.9%
Indiana	970.18	36	-23.7%	30.2%
Missouri	894.42	37	-29.7%	20.0%
Hawaii	889.92	38	-30.0%	19.4%
North Carolina	808.09	39	-36.5%	8.5%
Utah	763.75	40	-39.9%	2.5%
Mississippi	755.35	41	-40.6%	1.4%
Idaho	745.09	42	-41.4%	0.0%
Tennessee	728.44	43	-42.7%	-2.2%
Delaware	660.10	44	-48.1%	-11.4%
West Virginia	627.80	45	-50.6%	-15.7%
Kentucky	609.04	46	-52.1%	-18.3%
Louisiana	596.39	47	-53.1%	-20.0%
Oklahoma	535.17	48	-57.9%	-28.2%
New Mexico	513.79	49	-59.6%	-31.0%
Arkansas	476.36	50	-62.5%	-36.1%
Alabama	452.93	51	-64.4%	-39.2%

CHART H: FY 2007 PER CAPITA SALES TAXES

11/13/09

State	Per Capita Sales Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	993.12			
Washington	2029.07	1	104.3%	137.1%
Hawaii	2002.30	2	101.6%	134.0%
Wyoming	1756.51	3	76.9%	105.3%
Louisiana	1609.30	4	62.0%	88.1%
Arizona	1474.11	5	48.4%	72.3%
Dist. of Col.	1426.19	6	43.6%	66.7%
Nevada	1383.10	7	39.3%	61.6%
Tennessee	1373.61	8	38.3%	60.5%
New Mexico	1369.05	9	37.9%	60.0%
Arkansas	1337.64	10	34.7%	56.3%
Florida	1329.45	11	33.9%	55.3%
South Dakota	1218.08	12	22.7%	42.3%
California	1151.82	13	16.0%	34.6%
New York	1131.82	14	14.0%	32.3%
Kansas	1085.96	15	9.3%	26.9%
Mississippi	1080.31	16	8.8%	26.2%
Texas	1061.74	17	6.9%	24.1%
Colorado	1046.35	18	5.4%	22.3%
Georgia	1038.09	19	4.5%	21.3%
New Jersey	994.97	20	0.2%	16.3%
Nebraska	980.94	21	-1.2%	14.6%
Utah	959.35	22	-3.4%	12.1%
Oklahoma	943.63	23	-5.0%	10.3%
North Dakota	894.42	24	-9.9%	4.5%
Minnesota	877.12	25	-11.7%	2.5%
Alabama	869.88	26	-12.4%	1.6%
Connecticut	868.33	27	-12.6%	1.5%
Indiana	856.00	28	-13.8%	0.0%
Idaho	855.78	29	-13.8%	0.0%
Missouri	854.14	30	-14.0%	-0.2%
Rhode Island	831.44	31	-16.3%	-2.8%
Ohio	819.36	32	-17.5%	-4.3%
Maine	801.90	33	-19.3%	-6.3%
Michigan	794.35	34	-20.0%	-7.2%
Wisconsin	794.00	35	-20.0%	-7.2%
North Carolina	787.09	36	-20.7%	-8.0%
Iowa	777.87	37	-21.7%	-9.1%
South Carolina	761.28	38	-23.3%	-11.0%
Pennsylvania	714.42	39	-28.1%	-16.5%
Illinois	712.86	40	-28.2%	-16.7%
Kentucky	665.12	41	-33.0%	-22.3%
Massachusetts	630.12	42	-36.6%	-26.4%
West Virginia	624.11	43	-37.2%	-27.1%
Maryland	613.61	44	-38.2%	-28.3%
Virginia	609.90	45	-38.6%	-28.7%
Vermont	547.57	46	-44.9%	-36.0%
Alaska	263.43	47	-73.5%	-69.2%
Oregon	0.00	48	-100.0%	-100.0%
New Hampshire	0.00	49	-100.0%	-100.0%
Montana	0.00	50	-100.0%	-100.0%
Delaware	0.00	51	-100.0%	-100.0%

CHART I: FY 2007 PER CAPITA INDIVIDUAL INCOME TAXES

11/13/09

State	Per Capita Individual Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	960.23			
Dist. of Col.	2233.64	1	132.6%	137.6%
New York	2195.83	2	128.7%	133.6%
Maryland	1912.02	3	99.1%	103.4%
Connecticut	1815.28	4	89.0%	93.1%
Massachusetts	1762.49	5	83.5%	87.5%
Oregon	1502.29	6	56.5%	59.8%
California	1465.69	7	52.6%	55.9%
Minnesota	1395.28	8	45.3%	48.4%
New Jersey	1355.25	9	41.1%	44.2%
Virginia	1329.94	10	38.5%	41.5%
Delaware	1245.14	11	29.7%	32.5%
Hawaii	1221.51	12	27.2%	29.9%
Ohio	1197.27	13	24.7%	27.4%
North Carolina	1171.14	14	22.0%	24.6%
Wisconsin	1131.23	15	17.8%	20.3%
Pennsylvania	1071.20	16	11.6%	14.0%
Maine	1032.62	17	7.5%	9.8%
Rhode Island	1030.83	18	7.4%	9.7%
Colorado	990.23	19	3.1%	5.3%
Kansas	988.92	20	3.0%	5.2%
Utah	959.56	21	-0.1%	2.1%
Kentucky	954.03	22	-0.6%	1.5%
Idaho	940.06	23	-2.1%	0.0%
Vermont	936.27	24	-2.5%	-0.4%
Nebraska	932.99	25	-2.8%	-0.8%
Georgia	923.99	26	-3.8%	-1.7%
Iowa	918.92	27	-4.3%	-2.2%
Missouri	879.20	28	-8.4%	-6.5%
Montana	870.68	29	-9.3%	-7.4%
Indiana	823.73	30	-14.2%	-12.4%
Oklahoma	769.06	31	-19.9%	-18.2%
Arkansas	766.08	32	-20.2%	-18.5%
West Virginia	751.73	33	-21.7%	-20.0%
South Carolina	735.42	34	-23.4%	-21.8%
Louisiana	734.95	35	-23.5%	-21.8%
Illinois	733.56	36	-23.6%	-22.0%
Michigan	687.69	37	-28.4%	-26.8%
Alabama	660.16	38	-31.3%	-29.8%
New Mexico	599.63	39	-37.6%	-36.2%
Arizona	589.82	40	-38.6%	-37.3%
North Dakota	496.77	41	-48.3%	-47.2%
Mississippi	479.90	42	-50.0%	-48.9%
New Hampshire	81.88	43	-91.5%	-91.3%
Tennessee	41.20	44	-95.7%	-95.6%
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 2007 PER CAPITA CORPORATE INCOME TAXES

11/13/09

State	Per Capita Corporate Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	200.88			
Alaska	1194.76	1	494.8%	849.3%
Dist. of Col.	709.56	2	253.2%	463.8%
New York	638.74	3	218.0%	407.5%
New Hampshire	454.02	4	126.0%	260.7%
Delaware	350.63	5	74.5%	178.6%
New Jersey	333.65	6	66.1%	165.1%
Massachusetts	325.75	7	62.2%	158.8%
California	306.72	8	52.7%	143.7%
West Virginia	297.89	9	48.3%	136.7%
Kentucky	262.09	10	30.5%	108.2%
Connecticut	236.37	11	17.7%	87.8%
New Mexico	234.11	12	16.5%	86.0%
Illinois	228.94	13	14.0%	81.9%
Minnesota	228.44	14	13.7%	81.5%
North Dakota	213.86	15	6.5%	69.9%
Kansas	189.90	16	-5.5%	50.9%
Montana	186.81	17	-7.0%	48.4%
Pennsylvania	184.10	18	-8.4%	46.3%
Tennessee	182.28	19	-9.3%	44.8%
Michigan	177.74	20	-11.5%	41.2%
North Carolina	173.15	21	-13.8%	37.6%
Louisiana	172.13	22	-14.3%	36.8%
Rhode Island	170.13	23	-15.3%	35.2%
Wisconsin	164.92	24	-17.9%	31.0%
Indiana	155.80	25	-22.4%	23.8%
Oklahoma	155.59	26	-22.5%	23.6%
Arizona	155.22	27	-22.7%	23.3%
Utah	149.46	28	-25.6%	18.8%
Maine	139.77	29	-30.4%	11.1%
Maryland	139.18	30	-30.7%	10.6%
Vermont	134.29	31	-33.1%	6.7%
Florida	134.21	32	-33.2%	6.6%
Arkansas	128.24	33	-36.2%	1.9%
Mississippi	126.40	34	-37.1%	0.4%
Idaho	125.86	35	-37.3%	0.0%
Oregon	124.01	36	-38.3%	-1.5%
Nebraska	120.39	37	-40.1%	-4.3%
Virginia	114.25	38	-43.1%	-9.2%
Alabama	109.35	39	-45.6%	-13.1%
Iowa	108.96	40	-45.8%	-13.4%
Georgia	106.81	41	-46.8%	-15.1%
Ohio	105.53	42	-47.5%	-16.1%
Colorado	99.00	43	-50.7%	-21.3%
South Dakota	96.35	44	-52.0%	-23.4%
Hawaii	78.95	45	-60.7%	-37.3%
South Carolina	70.81	46	-64.8%	-43.7%
Missouri	66.54	47	-66.9%	-47.1%
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 2007 PER CAPITA COMBINED CORP. & IND.
INCOME TAXES**

11/13/09

State	Per Capita Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	1161.11			
Dist. of Col.	2943.20	1	153.5%	176.1%
New York	2834.57	2	144.1%	165.9%
Massachusetts	2088.24	3	79.8%	95.9%
Connecticut	2051.65	4	76.7%	92.5%
Maryland	2051.20	5	76.7%	92.4%
California	1772.42	6	52.6%	66.3%
New Jersey	1688.91	7	45.5%	58.4%
Oregon	1626.30	8	40.1%	52.6%
Minnesota	1623.72	9	39.8%	52.3%
Delaware	1595.77	10	37.4%	49.7%
Virginia	1444.19	11	24.4%	35.5%
North Carolina	1344.29	12	15.8%	26.1%
Ohio	1302.80	13	12.2%	22.2%
Hawaii	1300.46	14	12.0%	22.0%
Wisconsin	1296.15	15	11.6%	21.6%
Pennsylvania	1255.30	16	8.1%	17.8%
Kentucky	1216.11	17	4.7%	14.1%
Rhode Island	1200.95	18	3.4%	12.7%
Alaska	1194.76	19	2.9%	12.1%
Kansas	1178.82	20	1.5%	10.6%
Maine	1172.39	21	1.0%	10.0%
Utah	1109.02	22	-4.5%	4.0%
Colorado	1089.23	23	-6.2%	2.2%
Vermont	1070.56	24	-7.8%	0.4%
Idaho	1065.91	25	-8.2%	0.0%
Montana	1057.49	26	-8.9%	-0.8%
Nebraska	1053.38	27	-9.3%	-1.2%
West Virginia	1049.62	28	-9.6%	-1.5%
Georgia	1030.80	29	-11.2%	-3.3%
Iowa	1027.88	30	-11.5%	-3.6%
Indiana	979.53	31	-15.6%	-8.1%
Illinois	962.50	32	-17.1%	-9.7%
Missouri	945.75	33	-18.5%	-11.3%
Oklahoma	924.64	34	-20.4%	-13.3%
Louisiana	907.08	35	-21.9%	-14.9%
Arkansas	894.32	36	-23.0%	-16.1%
Michigan	865.42	37	-25.5%	-18.8%
New Mexico	833.74	38	-28.2%	-21.8%
South Carolina	806.23	39	-30.6%	-24.4%
Alabama	769.51	40	-33.7%	-27.8%
Arizona	745.04	41	-35.8%	-30.1%
North Dakota	710.64	42	-38.8%	-33.3%
Mississippi	606.30	43	-47.8%	-43.1%
New Hampshire	535.90	44	-53.8%	-49.7%
Tennessee	223.48	45	-80.8%	-79.0%
Florida	134.21	46	-88.4%	-87.4%
South Dakota	96.35	47	-91.7%	-91.0%
Wyoming	0.00	48	-100.0%	-100.0%
Washington	0.00	49	-100.0%	-100.0%
Texas	0.00	50	-100.0%	-100.0%
Nevada	0.00	51	-100.0%	-100.0%

CHART L: FY 2007 PER CAPITA MOTOR VEHICLES TAXES

11/13/09

State	Per Capita Motor Vehicle Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	195.12			
Montana	383.45	1	96.5%	57.6%
North Dakota	308.17	2	57.9%	26.6%
Wyoming	294.79	3	51.1%	21.1%
Hawaii	293.94	4	50.6%	20.8%
Iowa	290.28	5	48.8%	19.3%
Oklahoma	280.92	6	44.0%	15.4%
Vermont	262.97	7	34.8%	8.1%
Nebraska	254.78	8	30.6%	4.7%
Washington	251.19	9	28.7%	3.2%
North Carolina	249.57	10	27.9%	2.6%
Maine	245.11	11	25.6%	0.7%
Wisconsin	243.38	12	24.7%	0.0%
Idaho	243.37	13	24.7%	0.0%
West Virginia	241.79	14	23.9%	-0.6%
Ohio	239.52	15	22.8%	-1.6%
Oregon	238.78	16	22.4%	-1.9%
Pennsylvania	238.46	17	22.2%	-2.0%
Florida	238.39	18	22.2%	-2.0%
Illinois	235.36	19	20.6%	-3.3%
South Dakota	231.41	20	18.6%	-4.9%
New Mexico	229.23	21	17.5%	-5.8%
Nevada	227.75	22	16.7%	-6.4%
Minnesota	223.88	23	14.7%	-8.0%
Kansas	219.94	24	12.7%	-9.6%
Tennessee	218.07	25	11.8%	-10.4%
Maryland	216.04	26	10.7%	-11.2%
Arkansas	209.63	27	7.4%	-13.9%
Texas	202.37	28	3.7%	-16.8%
Mississippi	198.90	29	1.9%	-18.3%
Colorado	194.77	30	-0.2%	-20.0%
Michigan	193.42	31	-0.9%	-20.5%
Kentucky	191.52	32	-1.8%	-21.3%
Alabama	188.92	33	-3.2%	-22.4%
Virginia	186.18	34	-4.6%	-23.5%
Connecticut	184.27	35	-5.6%	-24.3%
Utah	182.88	36	-6.3%	-24.9%
Indiana	178.54	37	-8.5%	-26.6%
Delaware	176.65	38	-9.5%	-27.4%
Rhode Island	174.94	39	-10.3%	-28.1%
Missouri	172.02	40	-11.8%	-29.3%
California	167.06	41	-14.4%	-31.4%
Louisiana	166.93	42	-14.5%	-31.4%
New Hampshire	163.83	43	-16.0%	-32.7%
South Carolina	163.26	44	-16.3%	-32.9%
Alaska	160.18	45	-17.9%	-34.2%
Arizona	158.53	46	-18.8%	-34.9%
Massachusetts	150.98	47	-22.6%	-38.0%
Georgia	144.15	48	-26.1%	-40.8%
New Jersey	116.79	49	-40.1%	-52.0%
Dist. of Col.	89.96	50	-53.9%	-63.0%
New York	74.67	51	-61.7%	-69.3%

CHART M: FY 2007 OVERALL TAX BURDEN

Tax per \$1000 Total Personal Income

11/13/09

State	Overall Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	110.15			
Alaska	182.20	1	65.4%	82.8%
New York	150.67	2	36.8%	51.2%
Dist. of Col.	142.77	3	29.6%	43.2%
Wyoming	136.13	4	23.6%	36.6%
Hawaii	129.35	5	17.4%	29.8%
Vermont	127.50	6	15.7%	27.9%
Maine	124.43	7	13.0%	24.8%
New Mexico	122.15	8	10.9%	22.5%
New Jersey	121.04	9	9.9%	21.4%
Louisiana	118.31	10	7.4%	18.7%
North Dakota	117.28	11	6.5%	17.7%
Ohio	115.46	12	4.8%	15.8%
Wisconsin	114.73	13	4.2%	15.1%
Rhode Island	114.73	14	4.2%	15.1%
West Virginia	114.31	15	3.8%	14.7%
California	112.67	16	2.3%	13.0%
Minnesota	112.01	17	1.7%	12.4%
Kansas	111.60	18	1.3%	12.0%
Connecticut	111.18	19	0.9%	11.5%
Nebraska	110.19	20	0.0%	10.5%
Pennsylvania	110.02	21	-0.1%	10.4%
Arizona	109.42	22	-0.7%	9.8%
Michigan	109.38	23	-0.7%	9.7%
Utah	109.09	24	-1.0%	9.4%
Delaware	107.56	25	-2.4%	7.9%
Arkansas	106.78	26	-3.1%	7.1%
Illinois	106.04	27	-3.7%	6.4%
Iowa	105.80	28	-3.9%	6.1%
Kentucky	105.74	29	-4.0%	6.1%
North Carolina	105.53	30	-4.2%	5.9%
Washington	105.44	31	-4.3%	5.8%
Mississippi	104.67	32	-5.0%	5.0%
Maryland	104.46	33	-5.2%	4.8%
Montana	103.76	34	-5.8%	4.1%
Florida	103.55	35	-6.0%	3.9%
Nevada	103.47	36	-6.1%	3.8%
Georgia	103.06	37	-6.4%	3.4%
Massachusetts	102.30	38	-7.1%	2.6%
Indiana	100.23	39	-9.0%	0.5%
South Carolina	100.19	40	-9.0%	0.5%
Virginia	99.75	41	-9.4%	0.1%
Idaho	99.68	42	-9.5%	0.0%
Oklahoma	98.61	43	-10.5%	-1.1%
Oregon	97.65	44	-11.3%	-2.0%
Texas	96.39	45	-12.5%	-3.3%
Missouri	94.52	46	-14.2%	-5.2%
Colorado	93.30	47	-15.3%	-6.4%
Alabama	90.72	48	-17.6%	-9.0%
Tennessee	89.99	49	-18.3%	-9.7%
South Dakota	86.46	50	-21.5%	-13.3%
New Hampshire	85.77	51	-22.1%	-14.0%

CHART N: FY 2007 PER CAPITA OVERALL TAXES

11/13/09

State	Per Capita Overall Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	4,233.63			
Dist. of Col.	8,832.24	1	108.6%	177.3%
Alaska	7,267.79	2	71.7%	128.2%
New York	6,897.68	3	62.9%	116.5%
Wyoming	6,205.16	4	46.6%	94.8%
Connecticut	6,043.54	5	42.8%	89.7%
New Jersey	5,943.76	6	40.4%	86.6%
Hawaii	5,139.25	7	21.4%	61.3%
Massachusetts	4,966.06	8	17.3%	55.9%
Maryland	4,816.74	9	13.8%	51.2%
California	4,753.85	10	12.3%	49.2%
Vermont	4,713.51	11	11.3%	48.0%
Minnesota	4,566.45	12	7.9%	43.4%
Rhode Island	4,545.28	13	7.4%	42.7%
Illinois	4,289.96	14	1.3%	34.7%
Maine	4,279.80	15	1.1%	34.4%
Washington	4,269.01	16	0.8%	34.0%
Delaware	4,244.78	17	0.3%	33.3%
Pennsylvania	4,207.62	18	-0.6%	32.1%
Virginia	4,205.22	19	-0.7%	32.0%
Wisconsin	4,168.68	20	-1.5%	30.9%
Nevada	4,088.69	21	-3.4%	28.4%
Kansas	4,088.19	22	-3.4%	28.3%
North Dakota	4,085.45	23	-3.5%	28.3%
Nebraska	4,033.77	24	-4.7%	26.6%
Louisiana	4,020.36	25	-5.0%	26.2%
Ohio	4,012.05	26	-5.2%	26.0%
Florida	4,009.09	27	-5.3%	25.9%
Colorado	3,847.65	28	-9.1%	20.8%
New Mexico	3,796.94	29	-10.3%	19.2%
Michigan	3,691.10	30	-12.8%	15.9%
Arizona	3,672.78	31	-13.2%	15.3%
Iowa	3,664.83	32	-13.4%	15.1%
New Hampshire	3,614.17	33	-14.6%	13.5%
North Carolina	3,585.92	34	-15.3%	12.6%
Georgia	3,481.25	35	-17.8%	9.3%
Texas	3,440.71	36	-18.7%	8.0%
Montana	3,418.58	37	-19.3%	7.3%
Oregon	3,412.81	38	-19.4%	7.1%
West Virginia	3,370.63	39	-20.4%	5.8%
Utah	3,337.31	40	-21.2%	4.8%
Indiana	3,332.04	41	-21.3%	4.6%
Oklahoma	3,311.81	42	-21.8%	4.0%
Missouri	3,265.29	43	-22.9%	2.5%
Arkansas	3,241.75	44	-23.4%	1.8%
Kentucky	3,235.27	45	-23.6%	1.6%
Idaho	3,185.37	46	-24.8%	0.0%
South Carolina	3,133.71	47	-26.0%	-1.6%
South Dakota	3,008.57	48	-28.9%	-5.6%
Tennessee	3,005.27	49	-29.0%	-5.7%
Mississippi	2,989.24	50	-29.4%	-6.2%
Alabama	2,908.62	51	-31.3%	-8.7%

CHART O: FY 2007 PER CAPITA INCOME

11/13/09

State	Per Capita Income (\$)	Rank Based on Income	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	38,434			
Dist. of Col.	61,863	1	61.0%	93.6%
Connecticut	54,357	2	41.4%	70.1%
New Jersey	49,105	3	27.8%	53.7%
Massachusetts	48,546	4	26.3%	51.9%
Maryland	46,113	5	20.0%	44.3%
New York	45,779	6	19.1%	43.3%
Wyoming	45,582	7	18.6%	42.6%
California	42,192	8	9.8%	32.0%
Virginia	42,156	9	9.7%	31.9%
New Hampshire	42,139	10	9.6%	31.9%
Colorado	41,242	11	7.3%	29.1%
Minnesota	40,767	12	6.1%	27.6%
Washington	40,486	13	5.3%	26.7%
Illinois	40,455	14	5.3%	26.6%
Alaska	39,889	15	3.8%	24.8%
Hawaii	39,731	16	3.4%	24.3%
Rhode Island	39,617	17	3.1%	24.0%
Nevada	39,515	18	2.8%	23.7%
Delaware	39,464	19	2.7%	23.5%
Florida	38,716	20	0.7%	21.2%
Pennsylvania	38,246	21	-0.5%	19.7%
Vermont	36,970	22	-3.8%	15.7%
Kansas	36,632	23	-4.7%	14.6%
Nebraska	36,607	24	-4.8%	14.6%
Wisconsin	36,334	25	-5.5%	13.7%
Texas	35,695	26	-7.1%	11.7%
Oregon	34,948	27	-9.1%	9.4%
North Dakota	34,834	28	-9.4%	9.0%
South Dakota	34,799	29	-9.5%	8.9%
Ohio	34,750	30	-9.6%	8.7%
Iowa	34,638	31	-9.9%	8.4%
Missouri	34,547	32	-10.1%	8.1%
Maine	34,395	33	-10.5%	7.6%
Louisiana	33,982	34	-11.6%	6.3%
North Carolina	33,981	35	-11.6%	6.3%
Georgia	33,778	36	-12.1%	5.7%
Michigan	33,744	37	-12.2%	5.6%
Oklahoma	33,585	38	-12.6%	5.1%
Arizona	33,567	39	-12.7%	5.0%
Tennessee	33,397	40	-13.1%	4.5%
Indiana	33,245	41	-13.5%	4.0%
Montana	32,948	42	-14.3%	3.1%
Alabama	32,061	43	-16.6%	0.3%
Idaho	31,956	44	-16.9%	0.0%
South Carolina	31,277	45	-18.6%	-2.1%
New Mexico	31,083	46	-19.1%	-2.7%
Kentucky	30,596	47	-20.4%	-4.3%
Utah	30,593	48	-20.4%	-4.3%
Arkansas	30,361	49	-21.0%	-5.0%
West Virginia	29,486	50	-23.3%	-7.7%
Mississippi	28,558	51	-25.7%	-10.6%