

**STATE AND LOCAL TAX BURDEN ANALYSIS  
EXECUTIVE SUMMARY  
FY 2017 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 44<sup>th</sup> nationally (out of 51) and 10<sup>th</sup> regionally (out of the 11 western states).

	<u>RANK</u>		<u>RANK</u>	
Property tax.....	39	37.1% below national average	9	31.6% below western median
Sales tax.....	35	19.5% below national average	9	22.7% below western median
Individual income.....	31	18.2% below national average	6	equal to the western median
Corporate income...	26	<u>22.4% below national average</u>	3	<u>33.9% above western median</u>
Overall ranking.....	44	26.8% below national average	10	17.4% below western median

Because of relatively low income in Idaho, the state's overall tax burden relative to income is 35<sup>th</sup> nationally and 8<sup>th</sup> among the 11 western states.

Property tax.....	37	21.5% below national average	8%	6.6% below western median
Sales tax.....	26	0.4% above national average	7	6.0% below western median
Individual income.....	25	2.0% above national average	5	4.3% above western median
Corporate income.....	19	<u>3.2% below national average</u>	3	<u>74.7% above western median</u>
Overall ranking.....	35	8.8% below national average	8	4.0% below western median

Between FY 2016 and FY 2017, Idaho overall relative tax burden rankings showed little change with the exception of corporate income tax, which showed increases both nationally and in comparison to regional trends. This apparent increase brings corporate income tax collections back to what they were in FY 2015 following a one year downtrend in FY 2016. The rate of increase of Idaho state and local tax collections exceeded the national average in each tax category studied. Regardless, on an overall basis, Idaho taxes remain considerably below the U.S. average on both income-based and per capita based analyses:

	<u>Per \$1,000 of Income</u>	<u>Per capita</u>
Idaho total tax burden	\$ 91.46	\$3,712
National average total tax burden	\$100.25	\$5,073
Western median total tax burden	\$ 95.28	\$4.495

Because per capita income in Idaho is 19.8 percent lower than the U.S. average, ranking systems which compare taxes to income will show higher comparative taxes in Idaho than systems which are based on population.

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

Idaho's major taxes continue to show balance with little change in this regard for the last several years. In FY 2017, property taxes raised 27.4% of tax revenue, while income taxes accounted for 29.4% (individual for 26.0% and corporate income tax for 3.4%), and sales tax accounted for 25.9% of state and local tax revenue.

**COMPARATIVE TAX POTENTIAL:  
Tax Burden in Idaho and the United States  
Fiscal Year 2017**

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## Acknowledgement:

Tax and population information is available from the U.S. Census Bureau, at [http://www2.census.gov/govs/state/17\\_methodology.pdf](http://www2.census.gov/govs/state/17_methodology.pdf), the Bureau's Internet website, although information supplied for this report may vary slightly from Census website information because income is derived from U.S. Bureau of Economic Analysis quarterly estimates and averaged to better represent fiscal year income.

**Comparative Tax Potential FY 2017  
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**Appendix**

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

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

## TAX BURDEN IN IDAHO AND THE UNITED STATES - FISCAL YEAR 2017

### IDAHO TAX REVENUE SYSTEM - SUMMARY:

In terms of the amount of revenue collected in comparison to income and population, Idaho state and local tax collections tend to indicate low overall taxes, with balance between major tax components. When observed on a regional basis, Idaho is in the somewhat unusual position of relying on three major taxes (income, sales, and property), as opposed to the systems hinged on only two taxes that are found in each of our border states except Utah. On the basis of taxes paid per person, the breadth of the Idaho system, produces the effect of being moderate to low in most specific major tax types, while ranking our overall per capita tax burden 44<sup>th</sup> highest nationally and 10<sup>th</sup> highest in the 11 western states. Idaho continues to have low per capita income (19.8% below the U.S. average, with a rank of 45<sup>th</sup> nationally out of 51 states and the District of Columbia and 10<sup>th</sup> out of the 11 western states), and this raises our tax burden relative to income to 35<sup>th</sup> nationally, but 8<sup>th</sup> in the western states. This year's overall per capita tax burden increased by 2 ranks, while our income based tax burden ranking increased by 3 ranks in comparison to the FY 2016 rankings.

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

A comparison of FY 2016 and FY 2017 Idaho tax burden is summarized in Table 1 and described as follows for our major taxes:

- Idaho's individual income tax burden increased, with increases in individual income tax collections in Idaho outpacing the U.S. average (see Table 1). Relative to income, Idaho went from 14.1% over the U.S. average in FY 2008 to 3.8% below the U.S. average in FY 2016, before rising to 2% over the U.S. average in FY 2017, matching FY 2010. For the individual income tax, Idaho's income based ranking had dropped from 19<sup>th</sup> highest in 2008 to 31<sup>st</sup> highest in 2013, and rose to 25<sup>th</sup> in FY 2017. Our population based ranking followed the same pattern of significant decreases from 23<sup>rd</sup> in FY 2007 to 35<sup>th</sup> in FY 2013, rebounding to 31<sup>st</sup> in FY 2015 and FY 2017.
- Corporate income tax burden is highly volatile due mostly to variations in corporate taxable income. On an income basis, after a large dip in FY 2016, both corporate income tax collections and relative tax burden returned to levels noted in FY 2015. Thus, the 14.6% increase in reported collections for FY 2017 in comparison to FY 2016 leaves corporate income tax collections in Idaho in FY 2017 0.2% below collections in FY 2015.
- Property tax burdens in Idaho rose slightly, but remain well below U.S. and western states averages. Relative to income, these taxes are now 21.5% below the U.S. average, up from 25% below the U.S. average in FY 2016. The per capita property tax burden also rose slightly, but remains 37.1% below the U.S. average in FY 2017. Our ranking relative to income rose similarly from 38<sup>th</sup> to 37<sup>th</sup>, while our per capita ranking rose from 42<sup>nd</sup> to 39<sup>th</sup>.
- Idaho's relative sales tax burden relative to income increased slightly in FY 2017 and is now 0.4% above the U.S. average. Per capita sales tax burden increased slightly as well, but remains 19.5% below the U.S. average. Both of these measures remain low but are at their highest since FY 2009.

- Idaho's motor vehicle tax (fuel taxes and motor vehicle licenses and registration fees) burden relative to income increased slightly to 73.4% over the U.S. average in FY 2017. This is the highest relative burden for this tax since FY 2000. The FY 2017 relative burden and collections were similar to those noted in FY 2016 and both years reflect a 28% increase in the tax rate effective July 1, 2015. Comparisons between states are difficult for these taxes, because some states require motor vehicles to pay personal property tax, in which case the amounts would be included in the property tax category. Idaho's motor vehicle registration fees are in lieu of property tax and tend to inflate the apparent relative level of Idaho motor vehicle taxes.

Overall state and local taxes in Idaho increased 8.1% in FY 2017. This was considerably more than the 3.1% increase in nationwide state and local tax collections over the same period. Our relative overall tax burden increased slightly from FY 2016 to FY 2017, but remains low nationally.

Idaho's major taxes traditionally have been balanced. In FY 2017, property taxes raised 27.4% of overall tax revenue, while income taxes accounted for 29.4% (individual for 26.0% and corporate income tax for 3.4%), and sales tax accounted for 25.9% of our state and local tax revenue.

Regionally, western states either do not have sales tax or tend to rely more on this tax than most other areas of the country. For many years, this study showed Idaho with the lowest relative sales tax among western states using the tax. This pattern began to change in FY 2007, with Colorado in the bottom position. In FY 2017, our rank relative to income increased to 7<sup>th</sup> of these 9 western states, with California and Wyoming showing lower sales tax ranks. In California, the state sales tax collections decreased from FY 2016 to FY 2017, while in Wyoming, the local sales tax collections decreased over this period.

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

**Table 1: Change in Total Tax Collections FY 2016 - FY 2017**

<b>Tax Type</b>	<b>Idaho - FY 2016/2017 Percent Change</b>	<b>U.S. - FY 2016/2017 Percent Change</b>
Property	10.3%	4.5%
Sales	6.0%	3.2%
Individual Income	9.1%	2.0%
Corporate Income	14.6%	-2.7%
Motor Vehicle	5.1%	3.0%
Overall	8.1%	3.1%

## METHODOLOGY AND LIMITATIONS:

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

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

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

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

## NATIONAL CONDITIONS:

Total nationwide state and local taxes for fiscal year 2017 were \$1,649.3 billion, up 3.1% since FY 2016. This was less than last year's 4.7% increase. Total personal income increased 3.4% to \$16,452 billion. The national average state and local tax rate decreased slightly from 10.05% in FY 2016 to 10.03% of income in FY 2017.

In 2017, total U.S. population increased by 0.5% to 325,147,000. The average overall per capita tax increased 2.6% to \$5,073.

Tax burden studies look at the overall burden of one or more taxes on the economy using either total personal income or population as proxies of economic strength. These studies do not enable the determination of the tax incidence on any particular sector, such as wage earners or business or agricultural property. In general, however, states that typically over-utilize most or all taxes tend to be the ones with high tax burdens, especially relative to income. In FY 2017 the greatest overall tax overutilization relative to income and to other states, was found in New York (\$53.6 billion), while the greatest amounts of underutilization were \$21.3 billion in Florida and \$13.6 billion in Texas. Patterns for New York, Texas, and Florida have become ingrained over time.

Significant rank changes are shown in Table 2. Chart numbers referenced are those found in the Appendix.



**Table 2: Significant changes in relative tax burden – FY 2016 – FY 2017**

<b>Tax Type Chart Number</b>		<b>State</b>	<b>Change in Rank</b>
Sales Tax Chart II and Chart IX	Personal income and per capita	Wyoming	-15 / -13
Sales Tax Chart II	Personal income	North Dakota	-7
Sales Tax Chart II	Personal income	Utah	+11
Corporate income tax burden Chart IV	Personal income	Alaska	-26
Corporate income tax burden Chart IV	Personal income	Maine	+11
Corporate income tax burden Chart IV	Personal income	Michigan	+11
Corporate income tax burden Chart IV	Personal income	North Dakota	-11
Motor Fuels and license tax burden Chart VI	Personal income	Washington	+10

**DISTORTING FACTORS:**

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

**PRIOR REPORTS:**

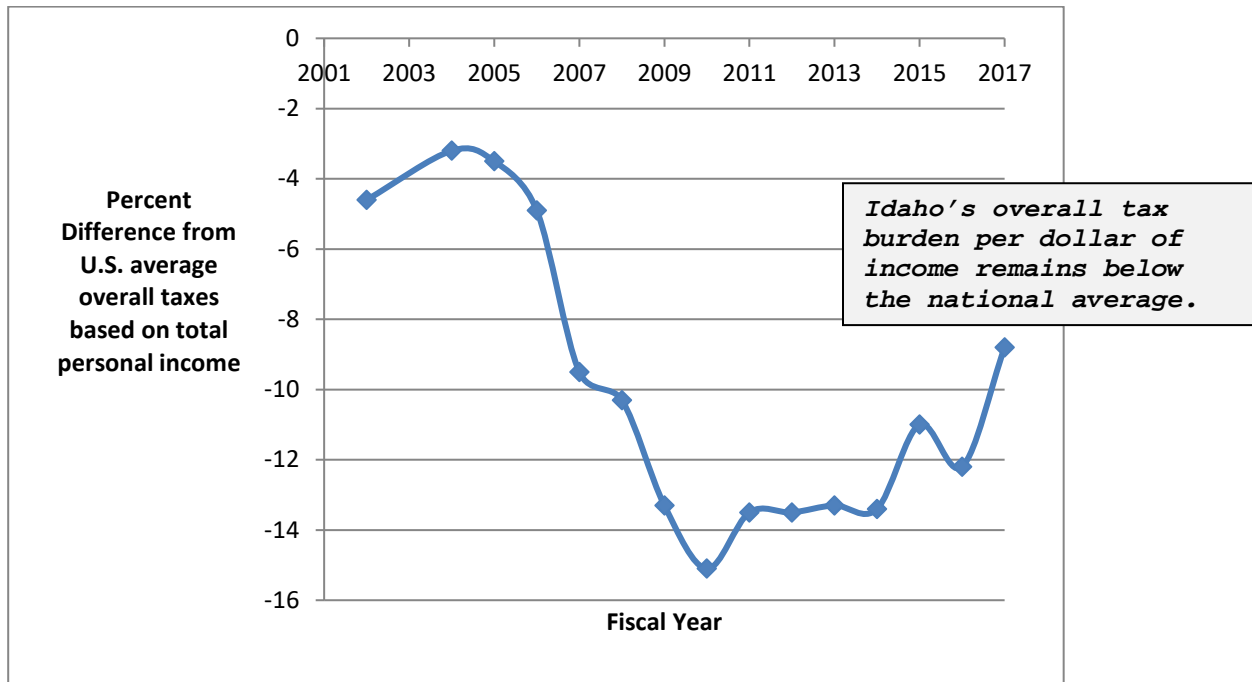
For longitudinal analysis, all of the tax information presented in this study has been analyzed under the same methodology since the fiscal year 1984 study was prepared. Prior to that time, corporate and individual income taxes were combined, but identical methodology has been employed back to FY 1980.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

**SUMMARY OF IDAHO'S TAX BURDEN:**

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

The all-time low (since FY 1977) was reached in FY 2010, followed by a slight increase in FY 2011. After three relatively level years, there was an increase in FY 2015 followed by a decrease in FY 2016. FY 2017 state and local tax burdens compared to income showed an increase to levels slightly over those noted in FY 2007. Despite this increase, Idaho remains well below the U.S. average relative to both income and on a per capita basis.

Our income based relative overall ranking increased slightly from 38<sup>th</sup> in FY 2016 to 35<sup>th</sup> in FY 2017. Idaho’s per capita overall ranking increased from 46<sup>th</sup> in FY 2016 to 44<sup>th</sup> in FY 2017.



In FY 2017, Idaho underutilized all taxes by \$613.3 million using income as a basis for comparison. The FY 2017 amount of underutilization is the lowest since FY 2013, but still shows our relative taxes as being well below the amount that would be raised using the U.S. average rates in comparison to income.

The overall tax burden in Idaho in FY 2017 increased from \$88.22 in FY 2016 to \$91.46 in FY 2017 per \$1,000 of income. Overall taxes increased 8.1% during this period and total personal income increased 4.3% over the same period. Our per capita taxes increased 5.6%, to \$3,712 for each person. National average taxes in FY 2017 were \$100.25 per \$1,000 of income (0.2% lower than in FY 2016) or \$5,073 for each person. Table 3 shows our tax effort and corresponding rank on a national level. An effort of 100% would indicate taxes equal to the U.S. average effective tax rate based either on total personal income or population for a particular tax or overall.

**Table 3: FY 2017 Idaho taxes in comparison to U.S. averages**

Type of Tax	Based on Income		Based on Population	
	Tax Effort %	Rank*	Tax Effort %	Rank*
Property	78.5	37	62.9	39
Sales	100.4	26	80.5	35
Individual Income	102.0	25	81.8	31
Corporate Income	96.8	19	77.6	26
Motor Vehicle	173.4	2	139.1	8
Overall	91.2	35	73.2	44

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

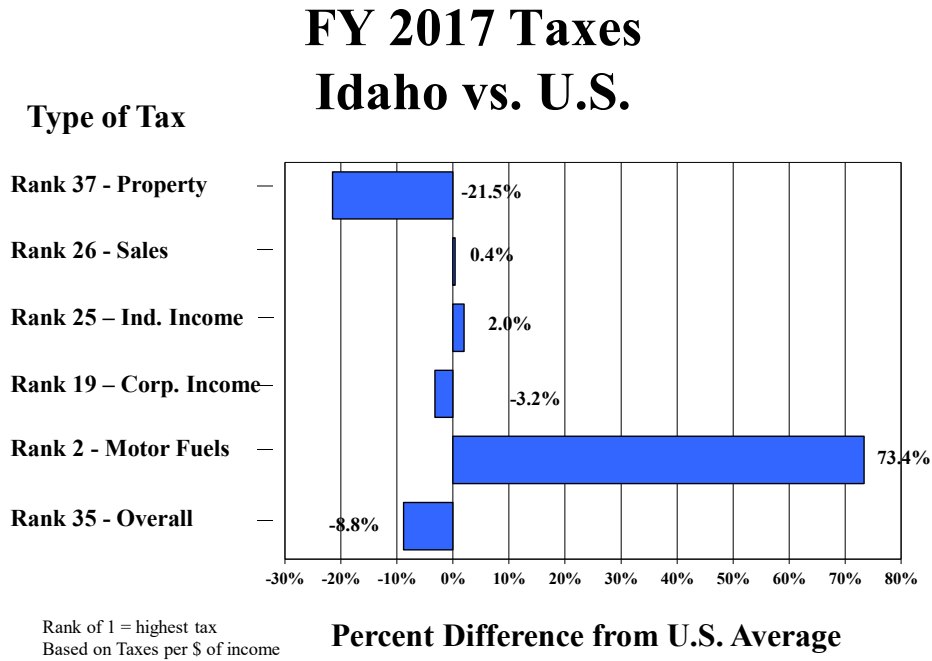
Between FY 2015 and FY 2016, per capita income in Idaho increased 1.9%, while the national average per capita income increased 2.8%. Idaho per capita income remains low and fell slightly in relative terms to 19.8% below the U.S. average, with a corresponding fall in our national rank from 44<sup>th</sup> to 45<sup>th</sup>.

Table 4 compares Idaho's tax and income ranks for the most recent five years and shows how many states utilize each tax (the District of Columbia is considered a "state" for the purposes of this chart and all rankings in this report).

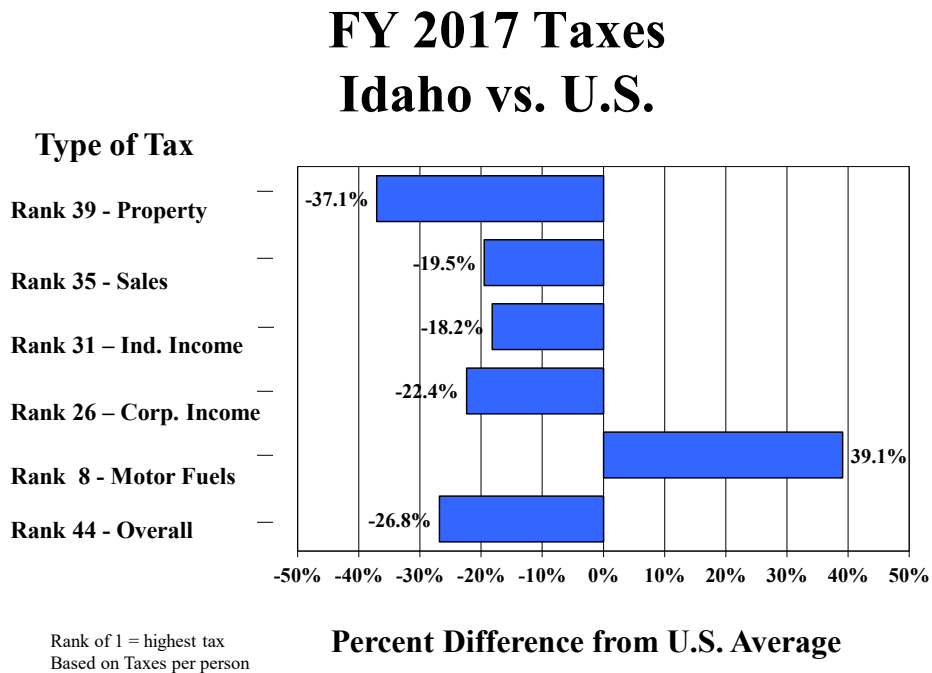
**Table 4: Relative income and tax ranks for Idaho since FY 2013**

Type of Tax	Number of States	Income Basis for Rank					Population Basis for Rank				
		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Property	51	37	36	35	38	37	42	41	40	42	39
Sales	47	26	25	25	25	26	35	36	37	34	35
Individual Income	44	31	30	27	30	25	35	34	33	33	31
Corporate Income	47	23	25	22	24	19	32	29	29	29	26
Motor Vehicle	51	6	9	7	3	2	17	19	18	7	8
Overall	51	41	41	37	38	35	49	48	48	46	44
Per Capita Income	51	50	48	49	44	45	XX	XX	XX	XX	XX

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

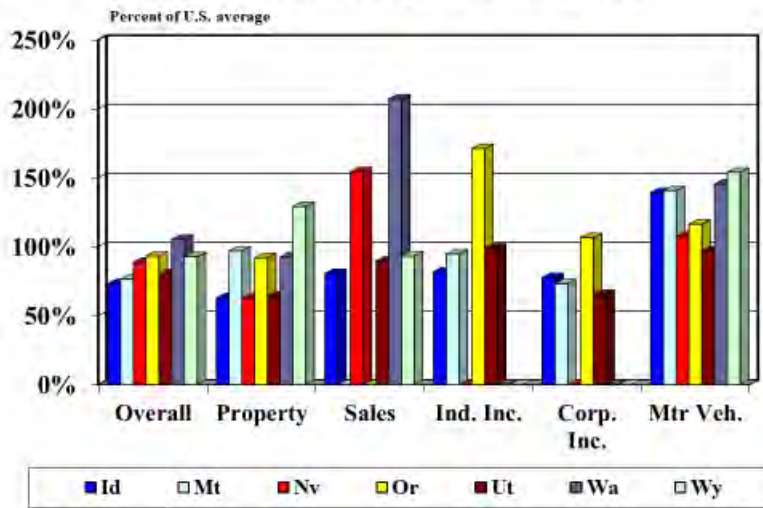


On a per capita (population) basis, our relative tax burden can be viewed using the following chart:



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

## Fiscal Year 2017 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.

<b>Income-Based Comparisons - FY 2017 (1= highest effective rate)</b>						
<b>Type of Tax</b>	<b>Idaho's Rank Among 11 Western States (National Rank)</b>	<b>Western States Having Lower Taxes National Rank:</b>		<b>Western States with Higher Taxes National Rank:</b>		<b>Western States Not Using Tax</b>
Property Tax	8 (37)	Nevada	43	Arizona	34	
		New Mexico	46	California	31	
		Utah	38	Colorado	27	
				Montana	15	
				Oregon	20	
				Washington	35	
				Wyoming	13	
Sales Tax	7 (26)	California	29	Arizona	8	Montana
		Wyoming	36	Colorado	20	Oregon
				Nevada	5	
				New Mexico	4	
				Utah	19	
				Washington	2	
Individual Income Tax	5 (25)	Arizona	41	California	5	Nevada
		Colorado	29	Montana	21	Washington
		New Mexico	39	Oregon	2	Wyoming
				Utah	13	
Corporate Income Tax	3 (19)	Arizona	43	California	7	Nevada
		Colorado	37	Oregon	13	Washington
		Montana	25			Wyoming
		New Mexico	44			
		Utah	29			
Motor Vehicle Tax	1 (2)	Arizona	42			
		California	39			
		Colorado	36			
		Montana	6			
		Nevada	21			
		New Mexico	18			
		Oregon	15			
		Utah	24			
		Washington	12			
		Wyoming	9			
All State & Local Taxes	8 (35)	Arizona	44	California	13	
		Montana	40	Colorado	33	
		Wyoming	47	Nevada	24	
				New Mexico	15	
				Oregon	21	
				Utah	30	
				Washington	31	

**Population-Based Comparisons – FY 2017**

Type of Tax	Idaho's Rank Among 11 Western States (National Rank)	Western States Having Lower Taxes National Rank		Western States with Higher Taxes National Rank		Western States Not Using Tax
Property Tax	9 (39)	Nevada New Mexico	41 48	Arizona California Colorado Montana Oregon Utah Washington Wyoming	35 21 25 23 28 38 27 12	
Sales Tax	9 (35)			Arizona California Colorado Nevada New Mexico Utah Washington Wyoming	14 18 15 5 7 30 1 26	Montana Oregon
Individual Income Tax	6 (31)	Arizona New Mexico	41 38	California Colorado Montana Oregon Utah	6 16 25 7 22	Nevada Washington Wyoming
Corporate Income Tax	3 (26)	Arizona Colorado Montana New Mexico Utah	43 35 29 44 33	California Oregon	7 13	Nevada Washington Wyoming
Motor Vehicle Tax	4 (8)	Arizona California Colorado Nevada New Mexico Oregon Utah	47 25 26 21 29 15 27	Montana Washington Wyoming	7 6 4	
All State & Local Taxes	10 (44)	Arizona	49	California Colorado Montana Nevada New Mexico Oregon Utah Washington Wyoming	10 22 41 28 33 24 35 14 25	

Effective Tax Rate as Percent of 2017 Total Personal Income							
Tax Category	Idaho	11 Western			Nationwide		
		High	Median	Low	High	Median	Low
Property Tax	2.51%	3.71%	2.69%	2.02%	5.72%	2.92%	1.46%
		WY	AZ	NM	NH	PA	AL
Sales Tax	2.37%	4.42%	2.53%	0%	4.68%	2.37%	0%
		WA	CO	MT OR	HI	ID	DE MT NH OR
Individual Income Tax	2.38%	4.31%	2.28%	0%	4.55%	2.32%	0%
		OR	CO	NV WA WY	NY	NE	FL NV SD TX WA WY AK
Corporate Income Tax	0.31	0.44%	0.18%	0%	1.02%	0.27%	0%
		CA	CO	NV WA WY	DC	AL	NV TX WA WY
*Motor Vehicle Tax	0.79	0.79%	0.56%	0.37%	0.91%	0.51%	0.12%
		ID	NM	AZ	IA	KS	DC
Total State & Local Taxes	9.15%	10.52%	9.53%	8.34%	14.35%	9.92%	7.25%
		CA	WA	WY	NY	AR	AK

\*Includes motor fuels.



Idaho's Fiscal Year 2017 Total Per Capita Taxes (\$)							
Tax Category	Idaho	11 Western			Nationwide		
		High	Median	Low	High	Median	Low
Property Tax	\$ 1,018	\$ 2,089	\$1,487	\$ 792	\$3,496	\$1,528	\$ 582
		WY	OR	NM	DC	PA	AL
Sales Tax	\$ 963	\$ 2,476	\$1,246	\$ 0	\$ 2,476	\$1,116	\$ 0
		WA	CA	MT OR	WA	WY	DE MT NH OR
Individual Income Tax	\$ 916	\$ 2,137	\$ 966	\$ 0	\$ 2,877	\$ 1,073	\$ 0
		CA	ID	NV WA WY	NY	MO	FL NV SD TX WA WY AK
Corporate Income Tax	\$ 126	\$ 257	\$ 94	\$ 0	\$ 797	\$ 126	\$ 0
		CA	CO	NV WA WY	DC	ID	NV TX WA WY
*Motor Vehicle Tax	\$ 320	\$ 354	\$ 247	\$ 153	\$ 424	\$ 227	\$ 104
		WY	NV	AZ	IA	CO	DC
Total State & Local Taxes	\$3,712	\$ 6,170	\$ 4,495	\$ 3,472	\$10,717	\$ 4,682	\$ 3,370
		CA	NV	AZ	DC	OH	AL

\*Includes motor fuels.

# APPENDIX

**CHART I: FY 2017 PROPERTY TAX BURDEN - BASED ON TOTAL PERSONAL INCOME**

11/25/19

State	Personal Income FY 2017 \$ Million	State & Local FY-17 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	16,452,101	525,897.4			3.20%		
Alabama	194,633	2,836.7	6,221.5	3,384.8	1.46%	45.6%	51
Alaska	41,782	1,568.5	1,335.6	(232.9)	3.75%	117.4%	12
Arizona	288,471	7,748.0	9,221.1	1,473.1	2.69%	84.0%	34
Arkansas	121,160	2,223.0	3,872.9	1,649.9	1.83%	57.4%	49
California	2,310,143	63,305.8	73,844.6	10,538.8	2.74%	85.7%	31
Colorado	297,664	8,660.6	9,514.9	854.4	2.91%	91.0%	27
Connecticut	252,865	10,791.8	8,082.9	(2,708.9)	4.27%	133.5%	8
Delaware	46,799	883.2	1,495.9	612.7	1.89%	59.0%	48
Dist. of Col.	54,266	2,432.0	1,734.6	(697.4)	4.48%	140.2%	7
Florida	976,600	27,898.3	31,217.4	3,319.1	2.86%	89.4%	29
Georgia	449,599	12,089.7	14,371.6	2,281.9	2.69%	84.1%	33
Hawaii	74,009	1,759.7	2,365.7	606.0	2.38%	74.4%	39
<b>Idaho</b>	<b>69,756</b>	<b>1,749.3</b>	<b>2,229.8</b>	<b>480.5</b>	<b>2.51%</b>	<b>78.5%</b>	<b>37</b>
Illinois	682,512	28,624.7	21,816.7	(6,808.0)	4.19%	131.2%	9
Indiana	295,565	6,934.5	9,447.8	2,513.3	2.35%	73.4%	41
Iowa	146,752	5,131.9	4,691.0	(440.9)	3.50%	109.4%	16
Kansas	139,880	4,518.3	4,471.3	(47.0)	3.23%	101.1%	19
Kentucky	177,965	3,701.6	5,688.7	1,987.2	2.08%	65.1%	45
Louisiana	202,054	4,206.8	6,458.7	2,252.0	2.08%	65.1%	44
Maine	60,723	2,854.4	1,941.0	(913.4)	4.70%	147.1%	4
Maryland	361,501	9,778.3	11,555.5	1,777.2	2.70%	84.6%	32
Massachusetts	454,215	16,703.1	14,519.2	(2,184.0)	3.68%	115.0%	14
Michigan	452,946	14,122.0	14,478.6	356.6	3.12%	97.5%	22
Minnesota	298,066	8,901.7	9,527.8	626.1	2.99%	93.4%	24
Mississippi	108,080	3,040.5	3,454.8	414.3	2.81%	88.0%	30
Missouri	269,951	6,348.5	8,629.1	2,280.6	2.35%	73.6%	40
Montana	46,740	1,650.6	1,494.1	(156.5)	3.53%	110.5%	15
Nebraska	95,885	3,752.2	3,065.0	(687.2)	3.91%	122.4%	11
Nevada	134,609	3,007.5	4,302.8	1,295.4	2.23%	69.9%	43
New Hampshire	78,109	4,464.2	2,496.8	(1,967.4)	5.72%	178.8%	1
New Jersey	567,443	29,118.0	18,138.5	(10,979.5)	5.13%	160.5%	3
New Mexico	82,090	1,657.7	2,624.0	966.3	2.02%	63.2%	46
New York	1,238,815	56,853.5	39,599.2	(17,254.3)	4.59%	143.6%	6
North Carolina	443,903	10,004.7	14,189.5	4,184.8	2.25%	70.5%	42
North Dakota	39,744	1,249.1	1,270.4	21.3	3.14%	98.3%	21
Ohio	534,505	15,345.3	17,085.6	1,740.4	2.87%	89.8%	28
Oklahoma	168,905	2,872.4	5,399.1	2,526.7	1.70%	53.2%	50
Oregon	194,221	6,165.9	6,208.4	42.5	3.17%	99.3%	20
Pennsylvania	669,927	19,546.3	21,414.5	1,868.1	2.92%	91.3%	26
Rhode Island	54,684	2,543.0	1,748.0	(795.0)	4.65%	145.5%	5
South Carolina	204,862	6,031.6	6,548.5	516.9	2.94%	92.1%	25
South Dakota	42,164	1,415.3	1,347.8	(67.5)	3.36%	105.0%	18
Tennessee	299,218	5,876.3	9,564.6	3,688.3	1.96%	61.4%	47
Texas	1,311,573	53,017.5	41,924.9	(11,092.6)	4.04%	126.5%	10
Utah	131,464	3,219.4	4,202.3	982.8	2.45%	76.6%	38
Vermont	32,056	1,667.3	1,024.7	(642.7)	5.20%	162.7%	2
Virginia	457,399	13,987.5	14,620.9	633.5	3.06%	95.7%	23
Washington	416,282	11,122.1	13,306.6	2,184.5	2.67%	83.6%	35
West Virginia	68,548	1,721.9	2,191.2	469.2	2.51%	78.6%	36
Wisconsin	278,363	9,586.3	8,898.0	(688.3)	3.44%	107.7%	17
Wyoming	32,636	1,209.2	1,043.2	(165.9)	3.71%	115.9%	13

**CHART II: FY 2017 SALES TAX BURDEN - BASED ON TOTAL PERSONAL INCOME**

11/25/19

<b>State</b>	<b>Personal Income FY 2017 \$ Million</b>	<b>State &amp; Local FY-17 Sales Tax Revenue \$ Million</b>	<b>Tax Capacity: Potential Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)</b>	<b>Underutil. Potential: (Overutil.) \$ Million (C4-C3)</b>	<b>Ave. Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)</b>	<b>Tax Effort: % of Tax Capacity Utilized (C3/C4)</b>	<b>Rank: Based on Tax Effort</b>
United States	16,452,101	388,935.7			2.36%		
Alabama	194,633	5,065.8	4,601.2	(464.6)	2.60%	110.1%	17
Alaska	41,782	233.8	987.7	753.9	0.56%	23.7%	47
Arizona	288,471	9,663.2	6,819.6	(2,843.6)	3.35%	141.7%	8
Arkansas	121,160	4,538.8	2,864.3	(1,674.5)	3.75%	158.5%	6
California	2,310,143	49,075.2	54,612.9	5,537.7	2.12%	89.9%	29
Colorado	297,664	7,517.4	7,036.9	(480.5)	2.53%	106.8%	20
Connecticut	252,865	4,236.6	5,977.9	1,741.2	1.68%	70.9%	42
Delaware	46,799	0.0	1,106.3	1,106.3	0.00%	0.0%	48
Dist. of Col.	54,266	1,368.5	1,282.9	(85.6)	2.52%	106.7%	21
Florida	976,600	27,760.9	23,087.3	(4,673.6)	2.84%	120.2%	14
Georgia	449,599	9,287.5	10,628.7	1,341.3	2.07%	87.4%	31
Hawaii	74,009	3,462.6	1,749.6	(1,713.0)	4.68%	197.9%	1
<b>Idaho</b>	<b>69,756</b>	<b>1,655.2</b>	<b>1,649.1</b>	<b>(6.2)</b>	<b>2.37%</b>	<b>100.4%</b>	<b>26</b>
Illinois	682,512	14,411.3	16,134.9	1,723.6	2.11%	89.3%	30
Indiana	295,565	7,556.5	6,987.3	(569.2)	2.56%	108.1%	18
Iowa	146,752	3,546.7	3,469.3	(77.4)	2.42%	102.2%	23
Kansas	139,880	4,298.5	3,306.8	(991.6)	3.07%	130.0%	12
Kentucky	177,965	3,490.6	4,207.2	716.5	1.96%	83.0%	37
Louisiana	202,054	8,647.0	4,776.7	(3,870.4)	4.28%	181.0%	3
Maine	60,723	1,441.9	1,435.5	(6.4)	2.37%	100.4%	24
Maryland	361,501	4,609.5	8,546.1	3,936.5	1.28%	53.9%	44
Massachusetts	454,215	6,240.8	10,737.9	4,497.1	1.37%	58.1%	43
Michigan	452,946	9,223.7	10,707.9	1,484.1	2.04%	86.1%	33
Minnesota	298,066	6,106.1	7,046.4	940.4	2.05%	86.7%	32
Mississippi	108,080	3,526.9	2,555.1	(971.8)	3.26%	138.0%	9
Missouri	269,951	6,401.6	6,381.8	(19.9)	2.37%	100.3%	27
Montana	46,740	0.0	1,105.0	1,105.0	0.00%	0.0%	49
Nebraska	95,885	2,238.3	2,266.8	28.5	2.33%	98.7%	28
Nevada	134,609	5,487.5	3,182.2	(2,305.3)	4.08%	172.4%	5
New Hampshire	78,109	0.0	1,846.5	1,846.5	0.00%	0.0%	50
New Jersey	567,443	9,591.9	13,414.6	3,822.7	1.69%	71.5%	41
New Mexico	82,090	3,357.6	1,940.7	(1,416.9)	4.09%	173.0%	4
New York	1,238,815	30,391.6	29,286.2	(1,105.4)	2.45%	103.8%	22
North Carolina	443,903	10,538.4	10,494.1	(44.3)	2.37%	100.4%	25
North Dakota	39,744	1,114.6	939.6	(175.1)	2.80%	118.6%	15
Ohio	534,505	15,599.8	12,636.0	(2,963.8)	2.92%	123.5%	13
Oklahoma	168,905	4,661.9	3,993.0	(668.9)	2.76%	116.8%	16
Oregon	194,221	0.0	4,591.5	4,591.5	0.00%	0.0%	51
Pennsylvania	669,927	11,430.2	15,837.4	4,407.2	1.71%	72.2%	40
Rhode Island	54,684	996.4	1,292.8	296.4	1.82%	77.1%	39
South Carolina	204,862	3,817.2	4,843.0	1,025.9	1.86%	78.8%	38
South Dakota	42,164	1,438.7	996.8	(442.0)	3.41%	144.3%	7
Tennessee	299,218	9,347.3	7,073.7	(2,273.7)	3.12%	132.1%	10
Texas	1,311,573	40,393.0	31,006.2	(9,386.8)	3.08%	130.3%	11
Utah	131,464	3,322.4	3,107.9	(214.5)	2.53%	106.9%	19
Vermont	32,056	391.5	757.8	366.3	1.22%	51.7%	45
Virginia	457,399	5,431.0	10,813.1	5,382.1	1.19%	50.2%	46
Washington	416,282	18,386.5	9,841.1	(8,545.4)	4.42%	186.8%	2
West Virginia	68,548	1,376.7	1,620.5	243.8	2.01%	85.0%	35
Wisconsin	278,363	5,610.2	6,580.6	970.4	2.02%	85.3%	34
Wyoming	32,636	646.3	771.5	125.3	1.98%	83.8%	36

**CHART III: FY 2017 INDIVIDUAL INCOME TAX BURDEN  
BASED ON TOTAL PERSONAL INCOME**

11/25/19 State	Personal Income FY 2017 \$ Million	State & Local FY-17 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	16,452,101	383,979.9			2.33%		
Alabama	194,633	3,748.8	4,542.6	793.8	1.93%	82.5%	35
Alaska	41,782	0.0	975.2	975.2	0.00%	0.0%	51
Arizona	288,471	3,445.7	6,732.7	3,287.1	1.19%	51.2%	41
Arkansas	121,160	2,767.8	2,827.8	60.0	2.28%	97.9%	28
California	2,310,143	84,196.8	53,917.0	(30,279.7)	3.64%	156.2%	5
Colorado	297,664	6,791.9	6,947.3	155.3	2.28%	97.8%	29
Connecticut	252,865	7,959.5	5,901.7	(2,057.8)	3.15%	134.9%	9
Delaware	46,799	1,241.3	1,092.3	(149.1)	2.65%	113.6%	15
Dist. of Col.	54,266	1,958.3	1,266.5	(691.8)	3.61%	154.6%	6
Florida	976,600	0.0	22,793.1	22,793.1	0.00%	0.0%	50
Georgia	449,599	10,977.7	10,493.3	(484.4)	2.44%	104.6%	23
Hawaii	74,009	2,095.6	1,727.3	(368.3)	2.83%	121.3%	11
<b>Idaho</b>	<b>69,756</b>	<b>1,660.2</b>	<b>1,628.0</b>	<b>(32.2)</b>	<b>2.38%</b>	<b>102.0%</b>	<b>25</b>
Illinois	682,512	13,256.8	15,929.3	2,672.5	1.94%	83.2%	34
Indiana	295,565	6,056.5	6,898.3	841.8	2.05%	87.8%	32
Iowa	146,752	3,758.6	3,425.1	(333.5)	2.56%	109.7%	18
Kansas	139,880	2,329.0	3,264.7	935.7	1.67%	71.3%	38
Kentucky	177,965	5,848.6	4,153.6	(1,695.0)	3.29%	140.8%	7
Louisiana	202,054	2,949.9	4,715.8	1,765.9	1.46%	62.6%	40
Maine	60,723	1,534.9	1,417.2	(117.6)	2.53%	108.3%	20
Maryland	361,501	14,402.4	8,437.2	(5,965.3)	3.98%	170.7%	3
Massachusetts	454,215	14,724.3	10,601.1	(4,123.2)	3.24%	138.9%	8
Michigan	452,946	10,029.7	10,571.4	541.8	2.21%	94.9%	31
Minnesota	298,066	10,956.2	6,956.6	(3,999.6)	3.68%	157.5%	4
Mississippi	108,080	1,834.7	2,522.5	687.8	1.70%	72.7%	37
Missouri	269,951	6,553.8	6,300.5	(253.4)	2.43%	104.0%	24
Montana	46,740	1,178.0	1,090.9	(87.1)	2.52%	108.0%	21
Nebraska	95,885	2,228.5	2,237.9	9.4	2.32%	99.6%	26
Nevada	134,609	0.0	3,141.7	3,141.7	0.00%	0.0%	49
New Hampshire	78,109	65.5	1,823.0	1,757.5	0.08%	3.6%	43
New Jersey	567,443	13,958.1	13,243.7	(714.4)	2.46%	105.4%	22
New Mexico	82,090	1,338.8	1,915.9	577.2	1.63%	69.9%	39
New York	1,238,815	56,372.0	28,913.0	(27,458.9)	4.55%	195.0%	1
North Carolina	443,903	12,086.3	10,360.4	(1,726.0)	2.72%	116.7%	14
North Dakota	39,744	319.5	927.6	608.1	0.80%	34.4%	42
Ohio	534,505	14,073.7	12,475.0	(1,598.7)	2.63%	112.8%	17
Oklahoma	168,905	3,122.6	3,942.1	819.5	1.85%	79.2%	36
Oregon	194,221	8,379.3	4,533.0	(3,846.3)	4.31%	184.9%	2
Pennsylvania	669,927	17,123.6	15,635.6	(1,488.0)	2.56%	109.5%	19
Rhode Island	54,684	1,238.9	1,276.3	37.4	2.27%	97.1%	30
South Carolina	204,862	4,142.3	4,781.3	639.1	2.02%	86.6%	33
South Dakota	42,164	0.0	984.1	984.1	0.00%	0.0%	48
Tennessee	299,218	250.0	6,983.5	6,733.5	0.08%	3.6%	44
Texas	1,311,573	0.0	30,611.1	30,611.1	0.00%	0.0%	47
Utah	131,464	3,621.2	3,068.3	(552.9)	2.75%	118.0%	13
Vermont	32,056	743.6	748.2	4.5	2.32%	99.4%	27
Virginia	457,399	13,052.9	10,675.4	(2,377.5)	2.85%	122.3%	10
Washington	416,282	0.0	9,715.7	9,715.7	0.00%	0.0%	46
West Virginia	68,548	1,813.9	1,599.9	(214.0)	2.65%	113.4%	16
Wisconsin	278,363	7,792.5	6,496.8	(1,295.8)	2.80%	119.9%	12
Wyoming	32,636	0.0	761.7	761.7	0.00%	0.0%	45

**CHART IV: FY 2017 CORPORATE INCOME TAX BURDEN  
BASED ON TOTAL PERSONAL INCOME**

<b>11/25/19 State</b>	<b>Personal Income FY 2017 \$ Million</b>	<b>State &amp; Local FY-17 Corporate Inc. Tax Revenue \$ Million</b>	<b>Tax Capacity: Potential Tax Coll. (\$ M) (Ave. Rate * Pers. Inc.)</b>	<b>Underutil Potential: (Overutil.) \$ Million (C4-C3)</b>	<b>Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)</b>	<b>Tax Effort: % of Tax Capacity Utilized (C3/C4)</b>	<b>Rank: Based on Tax Effort</b>
United States	16,452,101	52,805.8			0.32%		
Alabama	194,633	520.1	624.7	104.6	0.27%	83.3%	26
Alaska	41,782	87.8	134.1	46.3	0.21%	65.5%	34
Arizona	288,471	368.1	925.9	557.8	0.13%	39.8%	43
Arkansas	121,160	397.0	388.9	(8.1)	0.33%	102.1%	18
California	2,310,143	10,112.5	7,414.8	(2,697.7)	0.44%	136.4%	7
Colorado	297,664	528.5	955.4	426.9	0.18%	55.3%	37
Connecticut	252,865	897.2	811.6	(85.6)	0.35%	110.6%	15
Delaware	46,799	252.8	150.2	(102.5)	0.54%	168.3%	5
Dist. of Col.	54,266	554.2	174.2	(380.1)	1.02%	318.2%	1
Florida	976,600	2,383.8	3,134.6	750.8	0.24%	76.0%	31
Georgia	449,599	971.9	1,443.1	471.2	0.22%	67.3%	33
Hawaii	74,009	184.8	237.5	52.7	0.25%	77.8%	30
<b>Idaho</b>	<b>69,756</b>	<b>216.6</b>	<b>223.9</b>	<b>7.3</b>	<b>0.31%</b>	<b>96.8%</b>	<b>19</b>
Illinois	682,512	2,877.5	2,190.6	(686.9)	0.42%	131.4%	9
Indiana	295,565	1,025.7	948.7	(77.1)	0.35%	108.1%	16
Iowa	146,752	432.0	471.0	39.0	0.29%	91.7%	20
Kansas	139,880	387.0	449.0	62.0	0.28%	86.2%	23
Kentucky	177,965	639.3	571.2	(68.0)	0.36%	111.9%	14
Louisiana	202,054	291.3	648.5	357.2	0.14%	44.9%	41
Maine	60,723	175.2	194.9	19.7	0.29%	89.9%	21
Maryland	361,501	1,001.9	1,160.3	158.4	0.28%	86.4%	22
Massachusetts	454,215	2,196.5	1,457.9	(738.6)	0.48%	150.7%	6
Michigan	452,946	1,195.4	1,453.8	258.4	0.26%	82.2%	27
Minnesota	298,066	1,227.0	956.7	(270.3)	0.41%	128.3%	10
Mississippi	108,080	407.9	346.9	(61.0)	0.38%	117.6%	11
Missouri	269,951	383.2	866.5	483.3	0.14%	44.2%	42
Montana	46,740	125.0	150.0	25.0	0.27%	83.3%	25
Nebraska	95,885	264.4	307.8	43.3	0.28%	85.9%	24
Nevada	134,609	0.0	432.0	432.0	0.00%	0.0%	51
New Hampshire	78,109	573.7	250.7	(322.9)	0.73%	228.8%	3
New Jersey	567,443	2,109.9	1,821.3	(288.6)	0.37%	115.8%	12
New Mexico	82,090	91.9	263.5	171.6	0.11%	34.9%	44
New York	1,238,815	10,586.5	3,976.2	(6,610.3)	0.85%	266.2%	2
North Carolina	443,903	757.0	1,424.8	667.7	0.17%	53.1%	38
North Dakota	39,744	60.9	127.6	66.7	0.15%	47.7%	40
Ohio	534,505	217.5	1,715.6	1,498.1	0.04%	12.7%	47
Oklahoma	168,905	157.9	542.1	384.2	0.09%	29.1%	45
Oregon	194,221	717.5	623.4	(94.1)	0.37%	115.1%	13
Pennsylvania	669,927	2,852.0	2,150.2	(701.7)	0.43%	132.6%	8
Rhode Island	54,684	129.7	175.5	45.8	0.24%	73.9%	32
South Carolina	204,862	375.7	657.5	281.9	0.18%	57.1%	35
South Dakota	42,164	30.7	135.3	104.6	0.07%	22.7%	46
Tennessee	299,218	1,726.2	960.4	(765.8)	0.58%	179.7%	4
Texas	1,311,573	0.0	4,209.7	4,209.7	0.00%	0.0%	50
Utah	131,464	329.6	422.0	92.4	0.25%	78.1%	29
Vermont	32,056	81.4	102.9	21.5	0.25%	79.1%	28
Virginia	457,399	827.0	1,468.1	641.1	0.18%	56.3%	36
Washington	416,282	0.0	1,336.1	1,336.1	0.00%	0.0%	49
West Virginia	68,548	116.3	220.0	103.7	0.17%	52.9%	39
Wisconsin	278,363	959.7	893.5	(66.2)	0.34%	107.4%	17
Wyoming	32,636	0.0	104.8	104.8	0.00%	0.0%	48

**CHART V: FY 2017 COMBINED CORPORATE & INDIVIDUAL INCOME TAX BURDEN  
BASED ON TOTAL PERSONAL INCOME**

11/25/19 State	Personal Income FY 2017 \$ Million	State & Local FY-17 Combined IIT & CIT Tax Revenue \$ Million	Tax Capacity: Potent. Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)	Underutil. Potential: (Overutil.) \$ Million (C4-C3)	Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	16,452,101	436,785.7			2.65%		
Alabama	194,633	4,268.9	5,167.3	898.4	2.19%	82.6%	35
Alaska	41,782	87.8	1,109.3	1,021.5	0.21%	7.9%	46
Arizona	288,471	3,813.8	7,658.6	3,844.8	1.32%	49.8%	41
Arkansas	121,160	3,164.8	3,216.7	51.9	2.61%	98.4%	25
California	2,310,143	94,309.3	61,331.8	(32,977.4)	4.08%	153.8%	6
Colorado	297,664	7,320.5	7,902.7	582.2	2.46%	92.6%	31
Connecticut	252,865	8,856.7	6,713.3	(2,143.4)	3.50%	131.9%	9
Delaware	46,799	1,494.1	1,242.5	(251.6)	3.19%	120.3%	10
Dist. of Col.	54,266	2,512.5	1,440.7	(1,071.8)	4.63%	174.4%	3
Florida	976,600	2,383.8	25,927.7	23,543.9	0.24%	9.2%	45
Georgia	449,599	11,949.6	11,936.4	(13.2)	2.66%	100.1%	24
Hawaii	74,009	2,280.4	1,964.9	(315.6)	3.08%	116.1%	12
<b>Idaho</b>	<b>69,756</b>	<b>1,876.9</b>	<b>1,851.9</b>	<b>(24.9)</b>	<b>2.69%</b>	<b>101.3%</b>	<b>22</b>
Illinois	682,512	16,134.3	18,120.0	1,985.6	2.36%	89.0%	33
Indiana	295,565	7,082.2	7,846.9	764.8	2.40%	90.3%	32
Iowa	146,752	4,190.6	3,896.1	(294.5)	2.86%	107.6%	17
Kansas	139,880	2,716.0	3,713.7	997.7	1.94%	73.1%	38
Kentucky	177,965	6,487.8	4,724.8	(1,763.0)	3.65%	137.3%	8
Louisiana	202,054	3,241.3	5,364.3	2,123.1	1.60%	60.4%	40
Maine	60,723	1,710.1	1,612.1	(98.0)	2.82%	106.1%	19
Maryland	361,501	15,404.4	9,597.5	(5,806.9)	4.26%	160.5%	4
Massachusetts	454,215	16,920.8	12,058.9	(4,861.8)	3.73%	140.3%	7
Michigan	452,946	11,225.1	12,025.2	800.2	2.48%	93.3%	30
Minnesota	298,066	12,183.2	7,913.3	(4,269.9)	4.09%	154.0%	5
Mississippi	108,080	2,242.6	2,869.4	626.8	2.07%	78.2%	36
Missouri	269,951	6,937.0	7,166.9	229.9	2.57%	96.8%	28
Montana	46,740	1,303.0	1,240.9	(62.1)	2.79%	105.0%	21
Nebraska	95,885	2,492.9	2,545.7	52.7	2.60%	97.9%	26
Nevada	134,609	0.0	3,573.7	3,573.7	0.00%	0.0%	51
New Hampshire	78,109	639.1	2,073.7	1,434.6	0.82%	30.8%	43
New Jersey	567,443	16,068.0	15,065.0	(1,003.1)	2.83%	106.7%	18
New Mexico	82,090	1,430.6	2,179.4	748.8	1.74%	65.6%	39
New York	1,238,815	66,958.4	32,889.2	(34,069.2)	5.41%	203.6%	1
North Carolina	443,903	12,843.4	11,785.2	(1,058.2)	2.89%	109.0%	16
North Dakota	39,744	380.4	1,055.2	674.8	0.96%	36.0%	42
Ohio	534,505	14,291.1	14,190.5	(100.6)	2.67%	100.7%	23
Oklahoma	168,905	3,280.5	4,484.2	1,203.7	1.94%	73.2%	37
Oregon	194,221	9,096.8	5,156.4	(3,940.4)	4.68%	176.4%	2
Pennsylvania	669,927	19,975.6	17,785.8	(2,189.7)	2.98%	112.3%	15
Rhode Island	54,684	1,368.7	1,451.8	83.2	2.50%	94.3%	29
South Carolina	204,862	4,517.9	5,438.9	920.9	2.21%	83.1%	34
South Dakota	42,164	30.7	1,119.4	1,088.7	0.07%	2.7%	47
Tennessee	299,218	1,976.2	7,943.9	5,967.7	0.66%	24.9%	44
Texas	1,311,573	0.0	34,820.9	34,820.9	0.00%	0.0%	50
Utah	131,464	3,950.8	3,490.2	(460.6)	3.01%	113.2%	14
Vermont	32,056	825.0	851.0	26.0	2.57%	96.9%	27
Virginia	457,399	13,879.9	12,143.5	(1,736.4)	3.03%	114.3%	13
Washington	416,282	0.0	11,051.8	11,051.8	0.00%	0.0%	49
West Virginia	68,548	1,930.2	1,819.9	(110.3)	2.82%	106.1%	20
Wisconsin	278,363	8,752.2	7,390.2	(1,362.0)	3.14%	118.4%	11
Wyoming	32,636	0.0	866.5	866.5	0.00%	0.0%	48

**CHART VI: FY 2017, MOTOR FUELS & LICENSE TAX BURDEN  
BASED ON TOTAL PERSONAL INCOME**

11/25/19 State	Personal Income FY 2017 \$ Million	State & Local FY-17 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	16,452,101	74,783.7			0.45%		
Alabama	194,633	929.4	884.7	(44.6)	0.48%	105.0%	30
Alaska	41,782	107.9	189.9	82.0	0.26%	56.8%	48
Arizona	288,471	1,075.0	1,311.3	236.3	0.37%	82.0%	42
Arkansas	121,160	646.0	550.7	(95.3)	0.53%	117.3%	22
California	2,310,143	9,160.3	10,500.9	1,340.6	0.40%	87.2%	39
Colorado	297,664	1,276.5	1,353.0	76.6	0.43%	94.3%	36
Connecticut	252,865	719.6	1,149.4	429.8	0.28%	62.6%	45
Delaware	46,799	187.5	212.7	25.3	0.40%	88.1%	38
Dist. of Col.	54,266	72.0	246.7	174.7	0.13%	29.2%	51
Florida	976,600	4,914.4	4,439.2	(475.2)	0.50%	110.7%	27
Georgia	449,599	2,105.3	2,043.7	(61.7)	0.47%	103.0%	32
Hawaii	74,009	548.7	336.4	(212.3)	0.74%	163.1%	4
<b>Idaho</b>	<b>69,756</b>	<b>549.8</b>	<b>317.1</b>	<b>(232.7)</b>	<b>0.79%</b>	<b>173.4%</b>	<b>2</b>
Illinois	682,512	3,306.6	3,102.4	(204.2)	0.48%	106.6%	29
Indiana	295,565	1,207.5	1,343.5	136.0	0.41%	89.9%	37
Iowa	146,752	1,333.2	667.1	(666.1)	0.91%	199.9%	1
Kansas	139,880	712.3	635.8	(76.5)	0.51%	112.0%	26
Kentucky	177,965	914.3	808.9	(105.3)	0.51%	113.0%	25
Louisiana	202,054	721.8	918.4	196.7	0.36%	78.6%	43
Maine	60,723	362.7	276.0	(86.7)	0.60%	131.4%	11
Maryland	361,501	1,579.7	1,643.2	63.5	0.44%	96.1%	35
Massachusetts	454,215	1,208.3	2,064.7	856.4	0.27%	58.5%	46
Michigan	452,946	2,402.6	2,058.9	(343.7)	0.53%	116.7%	23
Minnesota	298,066	1,721.0	1,354.9	(366.2)	0.58%	127.0%	13
Mississippi	108,080	608.2	491.3	(117.0)	0.56%	123.8%	17
Missouri	269,951	1,026.7	1,227.1	200.3	0.38%	83.7%	40
Montana	46,740	340.7	212.5	(128.2)	0.73%	160.3%	6
Nebraska	95,885	548.9	435.9	(113.1)	0.57%	125.9%	14
Nevada	134,609	735.2	611.9	(123.3)	0.55%	120.2%	21
New Hampshire	78,109	254.5	355.0	100.5	0.33%	71.7%	44
New Jersey	567,443	1,199.9	2,579.3	1,379.4	0.21%	46.5%	50
New Mexico	82,090	456.3	373.1	(83.2)	0.56%	122.3%	18
New York	1,238,815	3,229.4	5,631.1	2,401.7	0.26%	57.3%	47
North Carolina	443,903	2,846.0	2,017.8	(828.3)	0.64%	141.0%	8
North Dakota	39,744	312.8	180.7	(132.2)	0.79%	173.2%	3
Ohio	534,505	2,932.5	2,429.6	(502.9)	0.55%	120.7%	20
Oklahoma	168,905	1,233.1	767.8	(465.3)	0.73%	160.6%	5
Oregon	194,221	1,108.8	882.8	(225.9)	0.57%	125.6%	15
Pennsylvania	669,927	4,072.1	3,045.2	(1,026.9)	0.61%	133.7%	10
Rhode Island	54,684	117.8	248.6	130.8	0.22%	47.4%	49
South Carolina	204,862	908.3	931.2	22.9	0.44%	97.5%	34
South Dakota	42,164	305.1	191.7	(113.4)	0.72%	159.2%	7
Tennessee	299,218	1,396.9	1,360.1	(36.8)	0.47%	102.7%	33
Texas	1,311,573	6,178.9	5,961.8	(217.1)	0.47%	103.6%	31
Utah	131,464	692.6	597.6	(95.0)	0.53%	115.9%	24
Vermont	32,056	157.9	145.7	(12.2)	0.49%	108.4%	28
Virginia	457,399	1,738.3	2,079.1	340.8	0.38%	83.6%	41
Washington	416,282	2,480.9	1,892.2	(588.7)	0.60%	131.1%	12
West Virginia	68,548	388.3	311.6	(76.7)	0.57%	124.6%	16
Wisconsin	278,363	1,546.2	1,265.3	(280.8)	0.56%	122.2%	19
Wyoming	32,636	205.0	148.3	(56.6)	0.63%	138.2%	9



**CHART VII: FY 2017 OVERALL TAX BURDEN  
BASED ON TOTAL PERSONAL INCOME**

11/25/19 State	Personal Income FY 2017 \$ Million	State & Local FY-17 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	16,452,101	1,649,348.0			10.03%		
Alabama	194,633	16,428.8	19,512.3	3,083.5	8.44%	84.2%	46
Alaska	41,782	3,030.3	4,188.7	1,158.4	7.25%	72.3%	51
Arizona	288,471	24,471.9	28,919.7	4,447.8	8.48%	84.6%	44
Arkansas	121,160	12,016.8	12,146.5	129.8	9.92%	98.9%	26
California	2,310,143	243,082.1	231,595.3	(11,486.8)	10.52%	105.0%	13
Colorado	297,664	27,408.8	29,841.2	2,432.4	9.21%	91.8%	33
Connecticut	252,865	27,297.2	25,350.1	(1,947.1)	10.80%	107.7%	10
Delaware	46,799	4,676.2	4,691.7	15.4	9.99%	99.7%	23
Dist. of Col.	54,266	7,455.9	5,440.2	(2,015.7)	13.74%	137.1%	2
Florida	976,600	76,620.0	97,905.7	21,285.7	7.85%	78.3%	49
Georgia	449,599	38,939.5	45,073.0	6,133.4	8.66%	86.4%	41
Hawaii	74,009	9,457.3	7,419.6	(2,037.7)	12.78%	127.5%	3
<b>Idaho</b>	<b>69,756</b>	<b>6,379.8</b>	<b>6,993.1</b>	<b>613.3</b>	<b>9.15%</b>	<b>91.2%</b>	<b>35</b>
Illinois	682,512	73,702.1	68,422.9	(5,279.2)	10.80%	107.7%	9
Indiana	295,565	25,929.3	29,630.8	3,701.5	8.77%	87.5%	39
Iowa	146,752	15,693.2	14,712.1	(981.1)	10.69%	106.7%	12
Kansas	139,880	13,515.3	14,023.2	507.9	9.66%	96.4%	29
Kentucky	177,965	17,342.8	17,841.2	498.4	9.75%	97.2%	28
Louisiana	202,054	20,217.0	20,256.2	39.3	10.01%	99.8%	22
Maine	60,723	7,078.9	6,087.5	(991.3)	11.66%	116.3%	6
Maryland	361,501	37,964.5	36,241.0	(1,723.4)	10.50%	104.8%	14
Massachusetts	454,215	45,052.5	45,535.8	483.3	9.92%	98.9%	25
Michigan	452,946	41,786.6	45,408.5	3,621.9	9.23%	92.0%	32
Minnesota	298,066	34,390.9	29,881.6	(4,509.3)	11.54%	115.1%	7
Mississippi	108,080	10,995.4	10,835.2	(160.2)	10.17%	101.5%	20
Missouri	269,951	23,338.8	27,063.0	3,724.2	8.65%	86.2%	42
Montana	46,740	4,084.0	4,685.8	601.7	8.74%	87.2%	40
Nebraska	95,885	9,814.7	9,612.6	(202.0)	10.24%	102.1%	17
Nevada	134,609	13,361.9	13,494.7	132.8	9.93%	99.0%	24
New Hampshire	78,109	6,607.2	7,830.5	1,223.3	8.46%	84.4%	45
New Jersey	567,443	62,026.5	56,887.0	(5,139.5)	10.93%	109.0%	8
New Mexico	82,090	8,619.2	8,229.7	(389.5)	10.50%	104.7%	15
New York	1,238,815	177,750.5	124,193.1	(53,557.5)	14.35%	143.1%	1
North Carolina	443,903	40,677.2	44,502.0	3,824.7	9.16%	91.4%	34
North Dakota	39,744	5,033.0	3,984.4	(1,048.6)	12.66%	126.3%	4
Ohio	534,505	54,607.8	53,584.9	(1,022.8)	10.22%	101.9%	18
Oklahoma	168,905	13,935.4	16,933.0	2,997.6	8.25%	82.3%	48
Oregon	194,221	19,617.8	19,471.0	(146.8)	10.10%	100.8%	21
Pennsylvania	669,927	66,070.3	67,161.2	1,090.9	9.86%	98.4%	27
Rhode Island	54,684	5,876.4	5,482.2	(394.2)	10.75%	107.2%	11
South Carolina	204,862	17,685.2	20,537.7	2,852.5	8.63%	86.1%	43
South Dakota	42,164	3,720.4	4,227.0	506.6	8.82%	88.0%	38
Tennessee	299,218	22,846.5	29,997.1	7,150.5	7.64%	76.2%	50
Texas	1,311,573	117,851.7	131,487.1	13,635.4	8.99%	89.6%	36
Utah	131,464	12,608.7	13,179.4	570.8	9.59%	95.7%	30
Vermont	32,056	3,774.7	3,213.6	(561.1)	11.78%	117.5%	5
Virginia	457,399	40,610.2	45,854.9	5,244.8	8.88%	88.6%	37
Washington	416,282	39,663.4	41,732.9	2,069.5	9.53%	95.0%	31
West Virginia	68,548	7,184.5	6,872.1	(312.5)	10.48%	104.5%	16
Wisconsin	278,363	28,328.8	27,906.3	(422.5)	10.18%	101.5%	19
Wyoming	32,636	2,720.1	3,271.8	551.7	8.33%	83.1%	47

**CHART VIII: FY 2017 PER CAPITA PROPERTY TAX BURDEN**

<b>11/25/19 State</b>	<b>July 1, 2017 Population in Millions</b>	<b>Property Tax Revenue \$ Million</b>	<b>Per Capita Tax Capacity (\$)</b>	<b>Tax Effort: Per Capita Tax Capacity Index</b>	<b>Rank: Based on Tax Effort</b>
United States	325.147	525,897.4			
Alabama	4.875	2,836.7	7,885.09	36.0%	51
Alaska	0.740	1,568.5	1,196.54	131.1%	11
Arizona	7.049	7,748.0	11,400.95	68.0%	35
Arkansas	3.003	2,223.0	4,857.09	45.8%	49
California	39.399	63,305.8	63,725.05	99.3%	21
Colorado	5.616	8,660.6	9,083.24	95.3%	25
Connecticut	3.574	10,791.8	5,780.44	186.7%	4
Delaware	0.957	883.2	1,547.99	57.1%	44
Dist. of Col.	0.696	2,432.0	1,125.22	216.1%	1
Florida	20.977	27,898.3	33,928.18	82.2%	30
Georgia	10.413	12,089.7	16,842.22	71.8%	34
Hawaii	1.424	1,759.7	2,303.53	76.4%	32
<b>Idaho</b>	<b>1.719</b>	<b>1,749.3</b>	<b>2,780.18</b>	<b>62.9%</b>	<b>39</b>
Illinois	12.786	28,624.7	20,680.57	138.4%	9
Indiana	6.660	6,934.5	10,772.11	64.4%	36
Iowa	3.144	5,131.9	5,084.56	100.9%	18
Kansas	2.911	4,518.3	4,707.79	96.0%	24
Kentucky	4.454	3,701.6	7,203.76	51.4%	47
Louisiana	4.671	4,206.8	7,554.65	55.7%	45
Maine	1.335	2,854.4	2,159.35	132.2%	10
Maryland	6.025	9,778.3	9,744.74	100.3%	19
Massachusetts	6.863	16,703.1	11,100.71	150.5%	7
Michigan	9.976	14,122.0	16,136.04	87.5%	29
Minnesota	5.568	8,901.7	9,006.01	98.8%	22
Mississippi	2.990	3,040.5	4,835.52	62.9%	40
Missouri	6.109	6,348.5	9,880.15	64.3%	37
Montana	1.053	1,650.6	1,703.28	96.9%	23
Nebraska	1.918	3,752.2	3,101.51	121.0%	13
Nevada	2.972	3,007.5	4,807.61	62.6%	41
New Hampshire	1.350	4,464.2	2,183.13	204.5%	2
New Jersey	8.889	29,118.0	14,376.45	202.5%	3
New Mexico	2.093	1,657.7	3,385.89	49.0%	48
New York	19.591	56,853.5	31,686.30	179.4%	5
North Carolina	10.271	10,004.7	16,612.13	60.2%	42
North Dakota	0.755	1,249.1	1,221.43	102.3%	16
Ohio	11.664	15,345.3	18,865.72	81.3%	31
Oklahoma	3.933	2,872.4	6,360.71	45.2%	50
Oregon	4.147	6,165.9	6,706.75	91.9%	28
Pennsylvania	12.790	19,546.3	20,687.44	94.5%	26
Rhode Island	1.056	2,543.0	1,708.77	148.8%	8
South Carolina	5.021	6,031.6	8,121.39	74.3%	33
South Dakota	0.873	1,415.3	1,412.46	100.2%	20
Tennessee	6.709	5,876.3	10,850.90	54.2%	46
Texas	28.323	53,017.5	45,809.55	115.7%	14
Utah	3.103	3,219.4	5,019.03	64.1%	38
Vermont	0.625	1,667.3	1,010.12	165.1%	6
Virginia	8.465	13,987.5	13,691.74	102.2%	17
Washington	7.425	11,122.1	12,010.00	92.6%	27
West Virginia	1.817	1,721.9	2,938.92	58.6%	43
Wisconsin	5.792	9,586.3	9,368.14	102.3%	15
Wyoming	0.579	1,209.2	936.38	129.1%	12

**CHART IX: FY 2017 PER CAPITA SALES TAX BURDEN**

<b>11/25/19 State</b>	<b>July 1, 2017 Population in Millions</b>	<b>Sales Tax Revenue \$ Million</b>	<b>Per Capita Tax Capacity (\$)</b>	<b>Tax Effort: Per Capita Tax Capacity Index</b>	<b>Rank: Based on Tax Effort</b>
United States	325.147	388,935.7			
Alabama	4.875	5,065.8	5,831.54	86.9%	32
Alaska	0.740	233.8	884.92	26.4%	47
Arizona	7.049	9,663.2	8,431.75	114.6%	14
Arkansas	3.003	4,538.8	3,592.14	126.4%	9
California	39.399	49,075.2	47,128.86	104.1%	18
Colorado	5.616	7,517.4	6,717.65	111.9%	15
Connecticut	3.574	4,236.6	4,275.02	99.1%	20
Delaware	0.957	0.0	1,144.84	0.0%	51
Dist. of Col.	0.696	1,368.5	832.17	164.4%	3
Florida	20.977	27,760.9	25,092.12	110.6%	17
Georgia	10.413	9,287.5	12,455.93	74.6%	40
Hawaii	1.424	3,462.6	1,703.61	203.2%	2
<b>Idaho</b>	<b>1.719</b>	<b>1,655.2</b>	<b>2,056.12</b>	<b>80.5%</b>	<b>35</b>
Illinois	12.786	14,411.3	15,294.64	94.2%	25
Indiana	6.660	7,556.5	7,966.68	94.9%	23
Iowa	3.144	3,546.7	3,760.37	94.3%	24
Kansas	2.911	4,298.5	3,481.72	123.5%	10
Kentucky	4.454	3,490.6	5,327.65	65.5%	41
Louisiana	4.671	8,647.0	5,587.16	154.8%	4
Maine	1.335	1,441.9	1,596.98	90.3%	28
Maryland	6.025	4,609.5	7,206.88	64.0%	42
Massachusetts	6.863	6,240.8	8,209.70	76.0%	38
Michigan	9.976	9,223.7	11,933.66	77.3%	37
Minnesota	5.568	6,106.1	6,660.54	91.7%	27
Mississippi	2.990	3,526.9	3,576.19	98.6%	21
Missouri	6.109	6,401.6	7,307.02	87.6%	31
Montana	1.053	0.0	1,259.69	0.0%	50
Nebraska	1.918	2,238.3	2,293.77	97.6%	22
Nevada	2.972	5,487.5	3,555.54	154.3%	5
New Hampshire	1.350	0.0	1,614.57	0.0%	49
New Jersey	8.889	9,591.9	10,632.33	90.2%	29
New Mexico	2.093	3,357.6	2,504.09	134.1%	7
New York	19.591	30,391.6	23,434.10	129.7%	8
North Carolina	10.271	10,538.4	12,285.76	85.8%	33
North Dakota	0.755	1,114.6	903.33	123.4%	11
Ohio	11.664	15,599.8	13,952.44	111.8%	16
Oklahoma	3.933	4,661.9	4,704.16	99.1%	19
Oregon	4.147	0.0	4,960.09	0.0%	48
Pennsylvania	12.790	11,430.2	15,299.72	74.7%	39
Rhode Island	1.056	996.4	1,263.75	78.8%	36
South Carolina	5.021	3,817.2	6,006.30	63.6%	43
South Dakota	0.873	1,438.7	1,044.61	137.7%	6
Tennessee	6.709	9,347.3	8,024.95	116.5%	13
Texas	28.323	40,393.0	33,879.17	119.2%	12
Utah	3.103	3,322.4	3,711.90	89.5%	30
Vermont	0.625	391.5	747.05	52.4%	46
Virginia	8.465	5,431.0	10,125.94	53.6%	45
Washington	7.425	18,386.5	8,882.18	207.0%	1
West Virginia	1.817	1,376.7	2,173.52	63.3%	44
Wisconsin	5.792	5,610.2	6,928.36	81.0%	34
Wyoming	0.579	646.3	692.51	93.3%	26

**CHART X: FY 2017 PER CAPITA INDIVIDUAL INCOME TAX BURDEN**

<b>11/25/19 State</b>	<b>July 1, 2017 Population in Millions</b>	<b>Individual Income Tax Revenue \$ Million</b>	<b>Per Capita Tax Capacity (\$)</b>	<b>Tax Effort: Per Capita Tax Capacity Index</b>	<b>Rank: Based on Tax Effort</b>
United States	325.147	383,979.9			
Alabama	4.875	3,748.8	5,757.23	65.1%	37
Alaska	0.740	0.0	873.64	0.0%	51
Arizona	7.049	3,445.7	8,324.31	41.4%	41
Arkansas	3.003	2,767.8	3,546.37	78.0%	32
California	39.399	84,196.8	46,528.35	181.0%	6
Colorado	5.616	6,791.9	6,632.05	102.4%	16
Connecticut	3.574	7,959.5	4,220.55	188.6%	4
Delaware	0.957	1,241.3	1,130.25	109.8%	15
Dist. of Col.	0.696	1,958.3	821.57	238.4%	2
Florida	20.977	0.0	24,772.40	0.0%	50
Georgia	10.413	10,977.7	12,297.21	89.3%	27
Hawaii	1.424	2,095.6	1,681.90	124.6%	11
<b>Idaho</b>	<b>1.719</b>	<b>1,660.2</b>	<b>2,029.93</b>	<b>81.8%</b>	<b>31</b>
Illinois	12.786	13,256.8	15,099.76	87.8%	28
Indiana	6.660	6,056.5	7,865.17	77.0%	33
Iowa	3.144	3,758.6	3,712.45	101.2%	18
Kansas	2.911	2,329.0	3,437.35	67.8%	35
Kentucky	4.454	5,848.6	5,259.77	111.2%	14
Louisiana	4.671	2,949.9	5,515.97	53.5%	39
Maine	1.335	1,534.9	1,576.63	97.4%	24
Maryland	6.025	14,402.4	7,115.05	202.4%	3
Massachusetts	6.863	14,724.3	8,105.10	181.7%	5
Michigan	9.976	10,029.7	11,781.61	85.1%	29
Minnesota	5.568	10,956.2	6,575.67	166.6%	8
Mississippi	2.990	1,834.7	3,530.62	52.0%	40
Missouri	6.109	6,553.8	7,213.92	90.8%	26
Montana	1.053	1,178.0	1,243.64	94.7%	25
Nebraska	1.918	2,228.5	2,264.54	98.4%	23
Nevada	2.972	0.0	3,510.24	0.0%	49
New Hampshire	1.350	65.5	1,594.00	4.1%	43
New Jersey	8.889	13,958.1	10,496.85	133.0%	9
New Mexico	2.093	1,338.8	2,472.18	54.2%	38
New York	19.591	56,372.0	23,135.50	243.7%	1
North Carolina	10.271	12,086.3	12,129.22	99.6%	20
North Dakota	0.755	319.5	891.82	35.8%	42
Ohio	11.664	14,073.7	13,774.66	102.2%	17
Oklahoma	3.933	3,122.6	4,644.22	67.2%	36
Oregon	4.147	8,379.3	4,896.88	171.1%	7
Pennsylvania	12.790	17,123.6	15,104.78	113.4%	13
Rhode Island	1.056	1,238.9	1,247.65	99.3%	21
South Carolina	5.021	4,142.3	5,929.77	69.9%	34
South Dakota	0.873	0.0	1,031.30	0.0%	48
Tennessee	6.709	250.0	7,922.70	3.2%	44
Texas	28.323	0.0	33,447.49	0.0%	47
Utah	3.103	3,621.2	3,664.60	98.8%	22
Vermont	0.625	743.6	737.53	100.8%	19
Virginia	8.465	13,052.9	9,996.92	130.6%	10
Washington	7.425	0.0	8,769.00	0.0%	46
West Virginia	1.817	1,813.9	2,145.83	84.5%	30
Wisconsin	5.792	7,792.5	6,840.08	113.9%	12
Wyoming	0.579	0.0	683.69	0.0%	45

**CHART XI: FY 2017 PER CAPITA CORPORATE INCOME TAX BURDEN**

<b>11/25/19 State</b>	<b>July 1, 2017 Population in Millions</b>	<b>Corporate Income Tax Revenue \$ Million</b>	<b>Per Capita Tax Capacity (\$)</b>	<b>Tax Effort: Per Capita Tax Capacity Index</b>	<b>Rank: Based on Tax Effort</b>
United States	325.147	52,805.8			
Alabama	4.875	520.1	791.75	65.7%	32
Alaska	0.740	87.8	120.15	73.1%	30
Arizona	7.049	368.1	1,144.78	32.2%	43
Arkansas	3.003	397.0	487.70	81.4%	22
California	39.399	10,112.5	6,398.69	158.0%	7
Colorado	5.616	528.5	912.06	58.0%	35
Connecticut	3.574	897.2	580.42	154.6%	8
Delaware	0.957	252.8	155.44	162.6%	5
Dist. of Col.	0.696	554.2	112.98	490.6%	1
Florida	20.977	2,383.8	3,406.76	70.0%	31
Georgia	10.413	971.9	1,691.14	57.5%	36
Hawaii	1.424	184.8	231.30	79.9%	25
<b>Idaho</b>	<b>1.719</b>	<b>216.6</b>	<b>279.16</b>	<b>77.6%</b>	<b>26</b>
Illinois	12.786	2,877.5	2,076.55	138.6%	10
Indiana	6.660	1,025.7	1,081.64	94.8%	16
Iowa	3.144	432.0	510.55	84.6%	19
Kansas	2.911	387.0	472.71	81.9%	21
Kentucky	4.454	639.3	723.34	88.4%	17
Louisiana	4.671	291.3	758.57	38.4%	42
Maine	1.335	175.2	216.82	80.8%	23
Maryland	6.025	1,001.9	978.48	102.4%	14
Massachusetts	6.863	2,196.5	1,114.63	197.1%	4
Michigan	9.976	1,195.4	1,620.23	73.8%	28
Minnesota	5.568	1,227.0	904.30	135.7%	12
Mississippi	2.990	407.9	485.54	84.0%	20
Missouri	6.109	383.2	992.07	38.6%	41
Montana	1.053	125.0	171.03	73.1%	29
Nebraska	1.918	264.4	311.43	84.9%	18
Nevada	2.972	0.0	482.74	0.0%	51
New Hampshire	1.350	573.7	219.21	261.7%	3
New Jersey	8.889	2,109.9	1,443.55	146.2%	9
New Mexico	2.093	91.9	339.98	27.0%	44
New York	19.591	10,586.5	3,181.65	332.7%	2
North Carolina	10.271	757.0	1,668.04	45.4%	39
North Dakota	0.755	60.9	122.65	49.6%	37
Ohio	11.664	217.5	1,894.32	11.5%	47
Oklahoma	3.933	157.9	638.68	24.7%	45
Oregon	4.147	717.5	673.43	106.5%	13
Pennsylvania	12.790	2,852.0	2,077.24	137.3%	11
Rhode Island	1.056	129.7	171.58	75.6%	27
South Carolina	5.021	375.7	815.48	46.1%	38
South Dakota	0.873	30.7	141.83	21.7%	46
Tennessee	6.709	1,726.2	1,089.55	158.4%	6
Texas	28.323	0.0	4,599.78	0.0%	50
Utah	3.103	329.6	503.96	65.4%	33
Vermont	0.625	81.4	101.43	80.3%	24
Virginia	8.465	827.0	1,374.80	60.2%	34
Washington	7.425	0.0	1,205.93	0.0%	49
West Virginia	1.817	116.3	295.10	39.4%	40
Wisconsin	5.792	959.7	940.66	102.0%	15
Wyoming	0.579	0.0	94.02	0.0%	48

**CHART XII: FY 2017 PER CAPITA COMBINED CORPORATE & INDIVIDUAL  
INCOME TAX BURDEN**

<b>11/25/19 State</b>	<b>July 1, 2017 Population in Millions</b>	<b>Income Tax Revenue \$ Million</b>	<b>Per Capita Tax Capacity (\$)</b>	<b>Tax Effort: Per Capita Tax Capacity Index</b>	<b>Rank: Based on Tax Effort</b>
United States	325.147	436,785.7			
Alabama	4.875	4,268.9	6,548.98	65.2%	36
Alaska	0.740	87.8	993.79	8.8%	45
Arizona	7.049	3,813.8	9,469.09	40.3%	41
Arkansas	3.003	3,164.8	4,034.07	78.5%	33
California	39.399	94,309.3	52,927.03	178.2%	6
Colorado	5.616	7,320.5	7,544.11	97.0%	18
Connecticut	3.574	8,856.7	4,800.96	184.5%	4
Delaware	0.957	1,494.1	1,285.69	116.2%	13
Dist. of Col.	0.696	2,512.5	934.56	268.8%	1
Florida	20.977	2,383.8	28,179.16	8.5%	46
Georgia	10.413	11,949.6	13,988.36	85.4%	27
Hawaii	1.424	2,280.4	1,913.20	119.2%	11
<b>Idaho</b>	<b>1.719</b>	<b>1,876.9</b>	<b>2,309.09</b>	<b>81.3%</b>	<b>30</b>
Illinois	12.786	16,134.3	17,176.31	93.9%	23
Indiana	6.660	7,082.2	8,946.81	79.2%	31
Iowa	3.144	4,190.6	4,223.00	99.2%	16
Kansas	2.911	2,716.0	3,910.07	69.5%	34
Kentucky	4.454	6,487.8	5,983.10	108.4%	15
Louisiana	4.671	3,241.3	6,274.53	51.7%	39
Maine	1.335	1,710.1	1,793.45	95.4%	21
Maryland	6.025	15,404.4	8,093.53	190.3%	3
Massachusetts	6.863	16,920.8	9,219.73	183.5%	5
Michigan	9.976	11,225.1	13,401.84	83.8%	29
Minnesota	5.568	12,183.2	7,479.97	162.9%	8
Mississippi	2.990	2,242.6	4,016.16	55.8%	38
Missouri	6.109	6,937.0	8,205.99	84.5%	28
Montana	1.053	1,303.0	1,414.67	92.1%	25
Nebraska	1.918	2,492.9	2,575.97	96.8%	19
Nevada	2.972	0.0	3,992.97	0.0%	51
New Hampshire	1.350	639.1	1,813.21	35.2%	43
New Jersey	8.889	16,068.0	11,940.41	134.6%	9
New Mexico	2.093	1,430.6	2,812.16	50.9%	40
New York	19.591	66,958.4	26,317.15	254.4%	2
North Carolina	10.271	12,843.4	13,797.26	93.1%	24
North Dakota	0.755	380.4	1,014.46	37.5%	42
Ohio	11.664	14,291.1	15,668.98	91.2%	26
Oklahoma	3.933	3,280.5	5,282.90	62.1%	37
Oregon	4.147	9,096.8	5,570.32	163.3%	7
Pennsylvania	12.790	19,975.6	17,182.02	116.3%	12
Rhode Island	1.056	1,368.7	1,419.23	96.4%	20
South Carolina	5.021	4,517.9	6,745.24	67.0%	35
South Dakota	0.873	30.7	1,173.13	2.6%	47
Tennessee	6.709	1,976.2	9,012.24	21.9%	44
Texas	28.323	0.0	38,047.26	0.0%	50
Utah	3.103	3,950.8	4,168.57	94.8%	22
Vermont	0.625	825.0	838.95	98.3%	17
Virginia	8.465	13,879.9	11,371.72	122.1%	10
Washington	7.425	0.0	9,974.94	0.0%	49
West Virginia	1.817	1,930.2	2,440.93	79.1%	32
Wisconsin	5.792	8,752.2	7,780.74	112.5%	14
Wyoming	0.579	0.0	777.71	0.0%	48

**CHART XIII: FY 2017 PER CAPITA COMBINED MOTOR FUELS & LICENSE  
TAX BURDEN**

<b>11/25/19 State</b>	<b>July 1, 2017 Population in Millions</b>	<b>Motor Vehicle Tax Revenue \$ Million</b>	<b>Per Capita Tax Capacity (\$)</b>	<b>Tax Effort: Per Capita Tax Capacity Index</b>	<b>Rank: Based on Tax Effort</b>
United States	325.147	74,783.7			
Alabama	4.875	929.4	1,121.28	82.9%	39
Alaska	0.740	107.9	170.15	63.4%	48
Arizona	7.049	1,075.0	1,621.24	66.3%	47
Arkansas	3.003	646.0	690.69	93.5%	30
California	39.399	9,160.3	9,061.84	101.1%	25
Colorado	5.616	1,276.5	1,291.66	98.8%	26
Connecticut	3.574	719.6	821.99	87.5%	37
Delaware	0.957	187.5	220.13	85.2%	38
Dist. of Col.	0.696	72.0	160.01	45.0%	51
Florida	20.977	4,914.4	4,824.66	101.9%	24
Georgia	10.413	2,105.3	2,395.00	87.9%	36
Hawaii	1.424	548.7	327.57	167.5%	3
<b>Idaho</b>	<b>1.719</b>	<b>549.8</b>	<b>395.35</b>	<b>139.1%</b>	<b>8</b>
Illinois	12.786	3,306.6	2,940.82	112.4%	18
Indiana	6.660	1,207.5	1,531.82	78.8%	41
Iowa	3.144	1,333.2	723.04	184.4%	1
Kansas	2.911	712.3	669.46	106.4%	22
Kentucky	4.454	914.3	1,024.39	89.3%	34
Louisiana	4.671	721.8	1,074.29	67.2%	46
Maine	1.335	362.7	307.06	118.1%	14
Maryland	6.025	1,579.7	1,385.72	114.0%	17
Massachusetts	6.863	1,208.3	1,578.54	76.5%	43
Michigan	9.976	2,402.6	2,294.58	104.7%	23
Minnesota	5.568	1,721.0	1,280.67	134.4%	11
Mississippi	2.990	608.2	687.62	88.5%	35
Missouri	6.109	1,026.7	1,404.98	73.1%	44
Montana	1.053	340.7	242.21	140.6%	7
Nebraska	1.918	548.9	441.04	124.5%	12
Nevada	2.972	735.2	683.65	107.5%	21
New Hampshire	1.350	254.5	310.45	82.0%	40
New Jersey	8.889	1,199.9	2,044.36	58.7%	49
New Mexico	2.093	456.3	481.48	94.8%	29
New York	19.591	3,229.4	4,505.86	71.7%	45
North Carolina	10.271	2,846.0	2,362.28	120.5%	13
North Dakota	0.755	312.8	173.69	180.1%	2
Ohio	11.664	2,932.5	2,682.75	109.3%	20
Oklahoma	3.933	1,233.1	904.51	136.3%	10
Oregon	4.147	1,108.8	953.71	116.3%	15
Pennsylvania	12.790	4,072.1	2,941.80	138.4%	9
Rhode Island	1.056	117.8	242.99	48.5%	50
South Carolina	5.021	908.3	1,154.88	78.7%	42
South Dakota	0.873	305.1	200.86	151.9%	5
Tennessee	6.709	1,396.9	1,543.02	90.5%	32
Texas	28.323	6,178.9	6,514.22	94.9%	28
Utah	3.103	692.6	713.72	97.0%	27
Vermont	0.625	157.9	143.64	110.0%	19
Virginia	8.465	1,738.3	1,946.99	89.3%	33
Washington	7.425	2,480.9	1,707.85	145.3%	6
West Virginia	1.817	388.3	417.92	92.9%	31
Wisconsin	5.792	1,546.2	1,332.17	116.1%	16
Wyoming	0.579	205.0	133.15	153.9%	4

**CHART XIV: FY 2017 PER CAPITA OVERALL  
TAX BURDEN**

<b>11/25/19 State</b>	<b>July 1, 2017 Population in Millions</b>	<b>Overall Tax Revenue \$ Million</b>	<b>Per Capita Tax Capacity (\$)</b>	<b>Tax Effort Per Capita Tax Capacity Index</b>	<b>Rank: Based on Tax Effort</b>
United States	325.147	1,649,348.0			
Alabama	4.875	16,428.8	24,729.63	66.4%	51
Alaska	0.740	3,030.3	3,752.65	80.7%	34
Arizona	7.049	24,471.9	35,756.27	68.4%	49
Arkansas	3.003	12,016.8	15,233.06	78.9%	36
California	39.399	243,082.1	199,857.95	121.6%	10
Colorado	5.616	27,408.8	28,487.34	96.2%	22
Connecticut	3.574	27,297.2	18,128.94	150.6%	3
Delaware	0.957	4,676.2	4,854.89	96.3%	21
Dist. of Col.	0.696	7,455.9	3,528.98	211.3%	1
Florida	20.977	76,620.0	106,407.41	72.0%	46
Georgia	10.413	38,939.5	52,821.48	73.7%	43
Hawaii	1.424	9,457.3	7,224.44	130.9%	6
<b>Idaho</b>	<b>1.719</b>	<b>6,379.8</b>	<b>8,719.35</b>	<b>73.2%</b>	<b>44</b>
Illinois	12.786	73,702.1	64,859.52	113.6%	12
Indiana	6.660	25,929.3	33,784.07	76.8%	40
Iowa	3.144	15,693.2	15,946.48	98.4%	18
Kansas	2.911	13,515.3	14,764.82	91.5%	27
Kentucky	4.454	17,342.8	22,592.81	76.8%	39
Louisiana	4.671	20,217.0	23,693.29	85.3%	29
Maine	1.335	7,078.9	6,772.27	104.5%	15
Maryland	6.025	37,964.5	30,561.99	124.2%	8
Massachusetts	6.863	45,052.5	34,814.64	129.4%	7
Michigan	9.976	41,786.6	50,606.73	82.6%	31
Minnesota	5.568	34,390.9	28,245.14	121.8%	9
Mississippi	2.990	10,995.4	15,165.43	72.5%	45
Missouri	6.109	23,338.8	30,986.67	75.3%	42
Montana	1.053	4,084.0	5,341.93	76.5%	41
Nebraska	1.918	9,814.7	9,727.13	100.9%	17
Nevada	2.972	13,361.9	15,077.88	88.6%	28
New Hampshire	1.350	6,607.2	6,846.86	96.5%	19
New Jersey	8.889	62,026.5	45,088.21	137.6%	4
New Mexico	2.093	8,619.2	10,619.00	81.2%	33
New York	19.591	177,750.5	99,376.29	178.9%	2
North Carolina	10.271	40,677.2	52,099.87	78.1%	37
North Dakota	0.755	5,033.0	3,830.72	131.4%	5
Ohio	11.664	54,607.8	59,167.70	92.3%	26
Oklahoma	3.933	13,935.4	19,948.79	69.9%	47
Oregon	4.147	19,617.8	21,034.09	93.3%	24
Pennsylvania	12.790	66,070.3	64,881.09	101.8%	16
Rhode Island	1.056	5,876.4	5,359.15	109.7%	13
South Carolina	5.021	17,685.2	25,470.74	69.4%	48
South Dakota	0.873	3,720.4	4,429.85	84.0%	30
Tennessee	6.709	22,846.5	34,031.17	67.1%	50
Texas	28.323	117,851.7	143,670.40	82.0%	32
Utah	3.103	12,608.7	15,740.94	80.1%	35
Vermont	0.625	3,774.7	3,167.98	119.2%	11
Virginia	8.465	40,610.2	42,940.78	94.6%	23
Washington	7.425	39,663.4	37,666.40	105.3%	14
West Virginia	1.817	7,184.5	9,217.20	77.9%	38
Wisconsin	5.792	28,328.8	29,380.88	96.4%	20
Wyoming	0.579	2,720.1	2,936.71	92.6%	25



**CHART XV: FY 2017 PER CAPITA INCOME**

<b>11/25/19 State</b>	<b>July 1, 2017 Population in Millions</b>	<b>Personal Income FY 2017 \$ Million</b>	<b>Per Capita Income (\$)</b>	<b>Rank:</b>
<b>United States</b>	325.147	16,452,100.8	50,599	
Alabama	4.875	194,633.5	39,924	48
Alaska	0.740	41,781.7	56,478	9
Arizona	7.049	288,471.0	40,924	43
Arkansas	3.003	121,160.5	40,347	46
California	39.399	2,310,142.6	58,634	7
Colorado	5.616	297,663.7	53,004	15
Connecticut	3.574	252,864.9	70,754	2
Delaware	0.957	46,798.8	48,898	22
Dist. of Col.	0.696	54,265.5	78,002	1
Florida	20.977	976,600.4	46,556	28
Georgia	10.413	449,598.7	43,176	40
Hawaii	1.424	74,009.5	51,966	18
<b>Idaho</b>	<b>1.719</b>	<b>69,755.8</b>	<b>40,582</b>	<b>45</b>
Illinois	12.786	682,512.0	53,379	14
Indiana	6.660	295,564.8	44,379	36
Iowa	3.144	146,751.7	46,682	27
Kansas	2.911	139,880.1	48,057	25
Kentucky	4.454	177,964.8	39,957	47
Louisiana	4.671	202,054.0	43,259	38
Maine	1.335	60,722.6	45,483	31
Maryland	6.025	361,501.2	60,001	6
Massachusetts	6.863	454,215.4	66,181	3
Michigan	9.976	452,946.0	45,402	32
Minnesota	5.568	298,066.4	53,531	13
Mississippi	2.990	108,080.3	36,151	51
Missouri	6.109	269,950.8	44,192	37
Montana	1.053	46,740.1	44,384	35
Nebraska	1.918	95,885.2	50,003	21
Nevada	2.972	134,608.8	45,286	33
New Hampshire	1.350	78,108.9	57,868	8
New Jersey	8.889	567,442.6	63,840	4
New Mexico	2.093	82,090.1	39,214	49
New York	19.591	1,238,815.0	63,235	5
North Carolina	10.271	443,903.1	43,220	39
North Dakota	0.755	39,743.9	52,629	16
Ohio	11.664	534,505.0	45,825	30
Oklahoma	3.933	168,904.7	42,949	41
Oregon	4.147	194,221.2	46,839	26
Pennsylvania	12.790	669,926.7	52,377	17
Rhode Island	1.056	54,684.4	51,761	19
South Carolina	5.021	204,862.1	40,799	44
South Dakota	0.873	42,164.1	48,282	23
Tennessee	6.709	299,218.0	44,601	34
Texas	28.323	1,311,572.5	46,308	29
Utah	3.103	131,463.5	42,365	42
Vermont	0.625	32,055.8	51,328	20
Virginia	8.465	457,398.9	54,033	12
Washington	7.425	416,282.1	56,062	11
West Virginia	1.817	68,548.1	37,725	50
Wisconsin	5.792	278,362.9	48,059	24
Wyoming	0.579	32,636.2	56,373	10

**CHART A: FY 2017 PROPERTY TAX BURDEN**

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

11/25/19

State	Property Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	31.97			
New Hampshire	57.15	1	78.8%	127.9%
Vermont	52.01	2	62.7%	107.4%
New Jersey	51.31	3	60.5%	104.6%
Maine	47.01	4	47.1%	87.4%
Rhode Island	46.50	5	45.5%	85.4%
New York	45.89	6	43.6%	83.0%
Dist. of Col.	44.82	7	40.2%	78.7%
Connecticut	42.68	8	33.5%	70.2%
Illinois	41.94	9	31.2%	67.2%
Texas	40.42	10	26.5%	61.2%
Nebraska	39.13	11	22.4%	56.0%
Alaska	37.54	12	17.4%	49.7%
Wyoming	37.05	13	15.9%	47.7%
Massachusetts	36.77	14	15.0%	46.6%
Montana	35.31	15	10.5%	40.8%
Iowa	34.97	16	9.4%	39.4%
Wisconsin	34.44	17	7.7%	37.3%
South Dakota	33.57	18	5.0%	33.8%
Kansas	32.30	19	1.1%	28.8%
Oregon	31.75	20	-0.7%	26.6%
North Dakota	31.43	21	-1.7%	25.3%
Michigan	31.18	22	-2.5%	24.3%
Virginia	30.58	23	-4.3%	21.9%
Minnesota	29.86	24	-6.6%	19.1%
South Carolina	29.44	25	-7.9%	17.4%
Pennsylvania	29.18	26	-8.7%	16.3%
Colorado	29.10	27	-9.0%	16.0%
Ohio	28.71	28	-10.2%	14.5%
Florida	28.57	29	-10.6%	13.9%
Mississippi	28.13	30	-12.0%	12.2%
California	27.40	31	-14.3%	9.3%
Maryland	27.05	32	-15.4%	7.9%
Georgia	26.89	33	-15.9%	7.2%
Arizona	26.86	34	-16.0%	7.1%
Washington	26.72	35	-16.4%	6.5%
West Virginia	25.12	36	-21.4%	0.2%
<b>Idaho</b>	<b>25.08</b>	<b>37</b>	<b>-21.5%</b>	<b>0.0%</b>
Utah	24.49	38	-23.4%	-2.3%
Hawaii	23.78	39	-25.6%	-5.2%
Missouri	23.52	40	-26.4%	-6.2%
Indiana	23.46	41	-26.6%	-6.4%
North Carolina	22.54	42	-29.5%	-10.1%
Nevada	22.34	43	-30.1%	-10.9%
Louisiana	20.82	44	-34.9%	-17.0%
Kentucky	20.80	45	-34.9%	-17.1%
New Mexico	20.19	46	-36.8%	-19.5%
Tennessee	19.64	47	-38.6%	-21.7%
Delaware	18.87	48	-41.0%	-24.7%
Arkansas	18.35	49	-42.6%	-26.8%
Oklahoma	17.01	50	-46.8%	-32.2%
Alabama	14.57	51	-54.4%	-41.9%

**CHART B: FY 2017 SALES TAX BURDEN**

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

11/25/19

State	Sales Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	23.64			
Hawaii	46.79	1	97.9%	97.2%
Washington	44.17	2	86.8%	86.1%
Louisiana	42.80	3	81.0%	80.4%
New Mexico	40.90	4	73.0%	72.4%
Nevada	40.77	5	72.4%	71.8%
Arkansas	37.46	6	58.5%	57.9%
South Dakota	34.12	7	44.3%	43.8%
Arizona	33.50	8	41.7%	41.2%
Mississippi	32.63	9	38.0%	37.5%
Tennessee	31.24	10	32.1%	31.6%
Texas	30.80	11	30.3%	29.8%
Kansas	30.73	12	30.0%	29.5%
Ohio	29.19	13	23.5%	23.0%
Florida	28.43	14	20.2%	19.8%
North Dakota	28.05	15	18.6%	18.2%
Oklahoma	27.60	16	16.8%	16.3%
Alabama	26.03	17	10.1%	9.7%
Indiana	25.57	18	8.1%	7.7%
Utah	25.27	19	6.9%	6.5%
Colorado	25.25	20	6.8%	6.4%
Dist. of Col.	25.22	21	6.7%	6.3%
New York	24.53	22	3.8%	3.4%
Iowa	24.17	23	2.2%	1.8%
Maine	23.75	24	0.4%	0.1%
North Carolina	23.74	25	0.4%	0.0%
<b>Idaho</b>	<b>23.73</b>	<b>26</b>	<b>0.4%</b>	<b>0.0%</b>
Missouri	23.71	27	0.3%	-0.1%
Nebraska	23.34	28	-1.3%	-1.6%
California	21.24	29	-10.1%	-10.5%
Illinois	21.12	30	-10.7%	-11.0%
Georgia	20.66	31	-12.6%	-12.9%
Minnesota	20.49	32	-13.3%	-13.7%
Michigan	20.36	33	-13.9%	-14.2%
Wisconsin	20.15	34	-14.7%	-15.1%
West Virginia	20.08	35	-15.0%	-15.4%
Wyoming	19.80	36	-16.2%	-16.5%
Kentucky	19.61	37	-17.0%	-17.3%
South Carolina	18.63	38	-21.2%	-21.5%
Rhode Island	18.22	39	-22.9%	-23.2%
Pennsylvania	17.06	40	-27.8%	-28.1%
New Jersey	16.90	41	-28.5%	-28.8%
Connecticut	16.75	42	-29.1%	-29.4%
Massachusetts	13.74	43	-41.9%	-42.1%
Maryland	12.75	44	-46.1%	-46.3%
Vermont	12.21	45	-48.3%	-48.5%
Virginia	11.87	46	-49.8%	-50.0%
Alaska	5.60	47	-76.3%	-76.4%
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 2017, INDIVIDUAL INCOME TAX BURDEN**

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

11/25/19

State	Ind. Income Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	23.34			
New York	45.50	1	95.0%	91.2%
Oregon	43.14	2	84.9%	81.3%
Maryland	39.84	3	70.7%	67.4%
Minnesota	36.76	4	57.5%	54.4%
California	36.45	5	56.2%	53.1%
Dist. of Col.	36.09	6	54.6%	51.6%
Kentucky	32.86	7	40.8%	38.1%
Massachusetts	32.42	8	38.9%	36.2%
Connecticut	31.48	9	34.9%	32.3%
Virginia	28.54	10	22.3%	19.9%
Hawaii	28.32	11	21.3%	19.0%
Wisconsin	27.99	12	19.9%	17.6%
Utah	27.55	13	18.0%	15.7%
North Carolina	27.23	14	16.7%	14.4%
Delaware	26.52	15	13.6%	11.4%
West Virginia	26.46	16	13.4%	11.2%
Ohio	26.33	17	12.8%	10.6%
Iowa	25.61	18	9.7%	7.6%
Pennsylvania	25.56	19	9.5%	7.4%
Maine	25.28	20	8.3%	6.2%
Montana	25.20	21	8.0%	5.9%
New Jersey	24.60	22	5.4%	3.4%
Georgia	24.42	23	4.6%	2.6%
Missouri	24.28	24	4.0%	2.0%
<b>Idaho</b>	<b>23.80</b>	<b>25</b>	<b>2.0%</b>	<b>0.0%</b>
Nebraska	23.24	26	-0.4%	-2.4%
Vermont	23.20	27	-0.6%	-2.5%
Arkansas	22.84	28	-2.1%	-4.0%
Colorado	22.82	29	-2.2%	-4.1%
Rhode Island	22.66	30	-2.9%	-4.8%
Michigan	22.14	31	-5.1%	-7.0%
Indiana	20.49	32	-12.2%	-13.9%
South Carolina	20.22	33	-13.4%	-15.0%
Illinois	19.42	34	-16.8%	-18.4%
Alabama	19.26	35	-17.5%	-19.1%
Oklahoma	18.49	36	-20.8%	-22.3%
Mississippi	16.98	37	-27.3%	-28.7%
Kansas	16.65	38	-28.7%	-30.0%
New Mexico	16.31	39	-30.1%	-31.5%
Louisiana	14.60	40	-37.4%	-38.7%
Arizona	11.94	41	-48.8%	-49.8%
North Dakota	8.04	42	-65.6%	-66.2%
New Hampshire	0.84	43	-96.4%	-96.5%
Tennessee	0.84	44	-96.4%	-96.5%
Wyoming	0.00	45	-100.0%	-100.0%
Washington	0.00	46	-100.0%	-100.0%
Texas	0.00	47	-100.0%	-100.0%
South Dakota	0.00	48	-100.0%	-100.0%
Nevada	0.00	49	-100.0%	-100.0%
Florida	0.00	50	-100.0%	-100.0%
Alaska	0.00	51	-100.0%	-100.0%

**CHART D: FY 2017 CORPORATE INCOME TAX BURDEN**

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

11/25/19

State	Corp. Income Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	3.21			
Dist. of Col.	10.21	1	218.2%	228.9%
New York	8.55	2	166.2%	175.2%
New Hampshire	7.34	3	128.8%	136.5%
Tennessee	5.77	4	79.7%	85.8%
Delaware	5.40	5	68.3%	73.9%
Massachusetts	4.84	6	50.7%	55.7%
California	4.38	7	36.4%	40.9%
Pennsylvania	4.26	8	32.6%	37.1%
Illinois	4.22	9	31.4%	35.8%
Minnesota	4.12	10	28.3%	32.6%
Mississippi	3.77	11	17.6%	21.5%
New Jersey	3.72	12	15.8%	19.7%
Oregon	3.69	13	15.1%	18.9%
Kentucky	3.59	14	11.9%	15.7%
Connecticut	3.55	15	10.6%	14.3%
Indiana	3.47	16	8.1%	11.7%
Wisconsin	3.45	17	7.4%	11.0%
Arkansas	3.28	18	2.1%	5.5%
<b>Idaho</b>	<b>3.11</b>	<b>19</b>	<b>-3.2%</b>	<b>0.0%</b>
Iowa	2.94	20	-8.3%	-5.2%
Maine	2.89	21	-10.1%	-7.1%
Maryland	2.77	22	-13.6%	-10.8%
Kansas	2.77	23	-13.8%	-10.9%
Nebraska	2.76	24	-14.1%	-11.2%
Montana	2.67	25	-16.7%	-13.9%
Alabama	2.67	26	-16.7%	-14.0%
Michigan	2.64	27	-17.8%	-15.0%
Vermont	2.54	28	-20.9%	-18.2%
Utah	2.51	29	-21.9%	-19.3%
Hawaii	2.50	30	-22.2%	-19.6%
Florida	2.44	31	-24.0%	-21.4%
Rhode Island	2.37	32	-26.1%	-23.6%
Georgia	2.16	33	-32.7%	-30.4%
Alaska	2.10	34	-34.5%	-32.4%
South Carolina	1.83	35	-42.9%	-41.0%
Virginia	1.81	36	-43.7%	-41.8%
Colorado	1.78	37	-44.7%	-42.8%
North Carolina	1.71	38	-46.9%	-45.1%
West Virginia	1.70	39	-47.1%	-45.4%
North Dakota	1.53	40	-52.3%	-50.7%
Louisiana	1.44	41	-55.1%	-53.6%
Missouri	1.42	42	-55.8%	-54.3%
Arizona	1.28	43	-60.2%	-58.9%
New Mexico	1.12	44	-65.1%	-64.0%
Oklahoma	0.93	45	-70.9%	-69.9%
South Dakota	0.73	46	-77.3%	-76.5%
Ohio	0.41	47	-87.3%	-86.9%
Wyoming	0.00	48	-100.0%	-100.0%
Washington	0.00	49	-100.0%	-100.0%
Texas	0.00	50	-100.0%	-100.0%
Nevada	0.00	51	-100.0%	-100.0%

**CHART E: FY 2017 COMBINED INDIV. & CORP. INCOME TAX BURDEN**

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

11/25/19

<b>State</b>	<b>Income Tax &amp; Per \$1000 Income</b>	<b>Rank</b>	<b>Difference Between Each State &amp; U.S. Average (%)</b>	<b>Difference Between Each State &amp; Idaho (%)</b>
United States	26.55			
New York	54.05	1	103.6%	100.9%
Oregon	46.84	2	76.4%	74.1%
Dist. of Col.	46.30	3	74.4%	72.1%
Maryland	42.61	4	60.5%	58.4%
Minnesota	40.87	5	54.0%	51.9%
California	40.82	6	53.8%	51.7%
Massachusetts	37.25	7	40.3%	38.5%
Kentucky	36.46	8	37.3%	35.5%
Connecticut	35.03	9	31.9%	30.2%
Delaware	31.93	10	20.3%	18.7%
Wisconsin	31.44	11	18.4%	16.9%
Hawaii	30.81	12	16.1%	14.5%
Virginia	30.35	13	14.3%	12.8%
Utah	30.05	14	13.2%	11.7%
Pennsylvania	29.82	15	12.3%	10.8%
North Carolina	28.93	16	9.0%	7.5%
Iowa	28.56	17	7.6%	6.1%
New Jersey	28.32	18	6.7%	5.2%
Maine	28.16	19	6.1%	4.7%
West Virginia	28.16	20	6.1%	4.7%
Montana	27.88	21	5.0%	3.6%
<b>Idaho</b>	<b>26.91</b>	<b>22</b>	<b>1.3%</b>	<b>0.0%</b>
Ohio	26.74	23	0.7%	-0.6%
Georgia	26.58	24	0.1%	-1.2%
Arkansas	26.12	25	-1.6%	-2.9%
Nebraska	26.00	26	-2.1%	-3.4%
Vermont	25.74	27	-3.1%	-4.3%
Missouri	25.70	28	-3.2%	-4.5%
Rhode Island	25.03	29	-5.7%	-7.0%
Michigan	24.78	30	-6.7%	-7.9%
Colorado	24.59	31	-7.4%	-8.6%
Indiana	23.96	32	-9.7%	-10.9%
Illinois	23.64	33	-11.0%	-12.1%
South Carolina	22.05	34	-16.9%	-18.0%
Alabama	21.93	35	-17.4%	-18.5%
Mississippi	20.75	36	-21.8%	-22.9%
Oklahoma	19.42	37	-26.8%	-27.8%
Kansas	19.42	38	-26.9%	-27.8%
New Mexico	17.43	39	-34.4%	-35.2%
Louisiana	16.04	40	-39.6%	-40.4%
Arizona	13.22	41	-50.2%	-50.9%
North Dakota	9.57	42	-64.0%	-64.4%
New Hampshire	8.18	43	-69.2%	-69.6%
Tennessee	6.60	44	-75.1%	-75.5%
Florida	2.44	45	-90.8%	-90.9%
Alaska	2.10	46	-92.1%	-92.2%
South Dakota	0.73	47	-97.3%	-97.3%
Wyoming	0.00	48	-100.0%	-100.0%
Washington	0.00	49	-100.0%	-100.0%
Texas	0.00	50	-100.0%	-100.0%
Nevada	0.00	51	-100.0%	-100.0%

**CHART F: FY 2017, MOTOR FUELS & LICENSE TAX BURDEN**  
**Tax per \$1000 Total Personal Income**

11/25/19

State	Motor Vehicle Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	4.55			
Iowa	9.08	1	99.9%	15.3%
<b>Idaho</b>	<b>7.88</b>	<b>2</b>	<b>73.4%</b>	<b>0.0%</b>
North Dakota	7.87	3	73.2%	-0.1%
Hawaii	7.41	4	63.1%	-5.9%
Oklahoma	7.30	5	60.6%	-7.4%
Montana	7.29	6	60.3%	-7.5%
South Dakota	7.23	7	59.2%	-8.2%
North Carolina	6.41	8	41.0%	-18.7%
Wyoming	6.28	9	38.2%	-20.3%
Pennsylvania	6.08	10	33.7%	-22.9%
Maine	5.97	11	31.4%	-24.2%
Washington	5.96	12	31.1%	-24.4%
Minnesota	5.77	13	27.0%	-26.7%
Nebraska	5.73	14	25.9%	-27.4%
Oregon	5.71	15	25.6%	-27.6%
West Virginia	5.66	16	24.6%	-28.1%
Mississippi	5.63	17	23.8%	-28.6%
New Mexico	5.56	18	22.3%	-29.5%
Wisconsin	5.55	19	22.2%	-29.5%
Ohio	5.49	20	20.7%	-30.4%
Nevada	5.46	21	20.2%	-30.7%
Arkansas	5.33	22	17.3%	-32.3%
Michigan	5.30	23	16.7%	-32.7%
Utah	5.27	24	15.9%	-33.2%
Kentucky	5.14	25	13.0%	-34.8%
Kansas	5.09	26	12.0%	-35.4%
Florida	5.03	27	10.7%	-36.2%
Vermont	4.93	28	8.4%	-37.5%
Illinois	4.84	29	6.6%	-38.5%
Alabama	4.77	30	5.0%	-39.4%
Texas	4.71	31	3.6%	-40.2%
Georgia	4.68	32	3.0%	-40.6%
Tennessee	4.67	33	2.7%	-40.8%
South Carolina	4.43	34	-2.5%	-43.7%
Maryland	4.37	35	-3.9%	-44.6%
Colorado	4.29	36	-5.7%	-45.6%
Indiana	4.09	37	-10.1%	-48.2%
Delaware	4.01	38	-11.9%	-49.2%
California	3.97	39	-12.8%	-49.7%
Missouri	3.80	40	-16.3%	-51.7%
Virginia	3.80	41	-16.4%	-51.8%
Arizona	3.73	42	-18.0%	-52.7%
Louisiana	3.57	43	-21.4%	-54.7%
New Hampshire	3.26	44	-28.3%	-58.7%
Connecticut	2.85	45	-37.4%	-63.9%
Massachusetts	2.66	46	-41.5%	-66.2%
New York	2.61	47	-42.7%	-66.9%
Alaska	2.58	48	-43.2%	-67.2%
Rhode Island	2.15	49	-52.6%	-72.7%
New Jersey	2.11	50	-53.5%	-73.2%
Dist. of Col.	1.33	51	-70.8%	-83.2%

**CHART G: FY 2017 PER CAPITA PROPERTY TAXES**

11/25/19

State	Per Capita Property Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	1,617.41			
Dist. of Col.	3,495.76	1	116.1%	243.5%
New Hampshire	3,307.37	2	104.5%	225.0%
New Jersey	3,275.90	3	102.5%	221.9%
Connecticut	3,019.63	4	86.7%	196.7%
New York	2,902.06	5	79.4%	185.2%
Vermont	2,669.77	6	65.1%	162.3%
Massachusetts	2,433.71	7	50.5%	139.1%
Rhode Island	2,407.06	8	48.8%	136.5%
Illinois	2,238.72	9	38.4%	120.0%
Maine	2,138.06	10	32.2%	110.1%
Alaska	2,120.20	11	31.1%	108.3%
Wyoming	2,088.61	12	29.1%	105.2%
Nebraska	1,956.73	13	21.0%	92.3%
Texas	1,871.91	14	15.7%	83.9%
Wisconsin	1,655.08	15	2.3%	62.6%
North Dakota	1,654.04	16	2.3%	62.5%
Virginia	1,652.35	17	2.2%	62.4%
Iowa	1,632.46	18	0.9%	60.4%
Maryland	1,622.99	19	0.3%	59.5%
South Dakota	1,620.60	20	0.2%	59.2%
California	1,606.77	21	-0.7%	57.9%
Minnesota	1,598.68	22	-1.2%	57.1%
Montana	1,567.37	23	-3.1%	54.0%
Kansas	1,552.30	24	-4.0%	52.5%
Colorado	1,542.15	25	-4.7%	51.5%
Pennsylvania	1,528.20	26	-5.5%	50.2%
Washington	1,497.83	27	-7.4%	47.2%
Oregon	1,486.98	28	-8.1%	46.1%
Michigan	1,415.53	29	-12.5%	39.1%
Florida	1,329.96	30	-17.8%	30.7%
Ohio	1,315.59	31	-18.7%	29.3%
Hawaii	1,235.58	32	-23.6%	21.4%
South Carolina	1,201.23	33	-25.7%	18.0%
Georgia	1,161.01	34	-28.2%	14.1%
Arizona	1,099.18	35	-32.0%	8.0%
Indiana	1,041.20	36	-35.6%	2.3%
Missouri	1,039.27	37	-35.7%	2.1%
Utah	1,037.49	38	-35.9%	1.9%
<b>Idaho</b>	<b>1,017.69</b>	<b>39</b>	<b>-37.1%</b>	<b>0.0%</b>
Mississippi	1,017.01	40	-37.1%	-0.1%
Nevada	1,011.80	41	-37.4%	-0.6%
North Carolina	974.09	42	-39.8%	-4.3%
West Virginia	947.66	43	-41.4%	-6.9%
Delaware	922.83	44	-42.9%	-9.3%
Louisiana	900.65	45	-44.3%	-11.5%
Tennessee	875.91	46	-45.8%	-13.9%
Kentucky	831.09	47	-48.6%	-18.3%
New Mexico	791.88	48	-51.0%	-22.2%
Arkansas	740.26	49	-54.2%	-27.3%
Oklahoma	730.41	50	-54.8%	-28.2%
Alabama	581.88	51	-64.0%	-42.8%



**CHART H: FY 2017 PER CAPITA SALES TAXES**

11/25/19

<b>State</b>	<b>Per Capita Sales Taxes (\$)</b>	<b>Rank</b>	<b>Difference Between Each State &amp; U.S. Average (%)</b>	<b>Difference Between Each State &amp; Idaho (%)</b>
United States	1196.18			
Washington	2476.15	1	107.0%	157.1%
Hawaii	2431.24	2	103.2%	152.5%
Dist. of Col.	1967.10	3	64.4%	104.3%
Louisiana	1851.28	4	54.8%	92.2%
Nevada	1846.16	5	54.3%	91.7%
South Dakota	1647.51	6	37.7%	71.1%
New Mexico	1603.88	7	34.1%	66.6%
New York	1551.32	8	29.7%	61.1%
Arkansas	1511.41	9	26.4%	57.0%
Kansas	1476.79	10	23.5%	53.4%
North Dakota	1475.99	11	23.4%	53.3%
Texas	1426.17	12	19.2%	48.1%
Tennessee	1393.29	13	16.5%	44.7%
Arizona	1370.88	14	14.6%	42.4%
Colorado	1338.59	15	11.9%	39.0%
Ohio	1337.42	16	11.8%	38.9%
Florida	1323.41	17	10.6%	37.4%
California	1245.58	18	4.1%	29.3%
Oklahoma	1185.44	19	-0.9%	23.1%
Connecticut	1185.44	20	-0.9%	23.1%
Mississippi	1179.70	21	-1.4%	22.5%
Nebraska	1167.26	22	-2.4%	21.2%
Indiana	1134.60	23	-5.1%	17.8%
Iowa	1128.21	24	-5.7%	17.2%
Illinois	1127.10	25	-5.8%	17.0%
Wyoming	1116.32	26	-6.7%	15.9%
Minnesota	1096.61	27	-8.3%	13.9%
Maine	1080.01	28	-9.7%	12.2%
New Jersey	1079.13	29	-9.8%	12.1%
Utah	1070.66	30	-10.5%	11.2%
Missouri	1047.97	31	-12.4%	8.8%
Alabama	1039.12	32	-13.1%	7.9%
North Carolina	1026.05	33	-14.2%	6.6%
Wisconsin	968.61	34	-19.0%	0.6%
<b>Idaho</b>	<b>962.96</b>	<b>35</b>	<b>-19.5%</b>	<b>0.0%</b>
Rhode Island	943.12	36	-21.2%	-2.1%
Michigan	924.55	37	-22.7%	-4.0%
Massachusetts	909.31	38	-24.0%	-5.6%
Pennsylvania	893.65	39	-25.3%	-7.2%
Georgia	891.91	40	-25.4%	-7.4%
Kentucky	783.73	41	-34.5%	-18.6%
Maryland	765.08	42	-36.0%	-20.5%
South Carolina	760.21	43	-36.4%	-21.1%
West Virginia	757.65	44	-36.7%	-21.3%
Virginia	641.57	45	-46.4%	-33.4%
Vermont	626.86	46	-47.6%	-34.9%
Alaska	316.08	47	-73.6%	-67.2%
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 2017 PER CAPITA INDIVIDUAL INCOME TAXES**

11/25/19

State	Per Capita Individual Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	1180.94			
New York	2877.48	1	143.7%	197.9%
Dist. of Col.	2814.87	2	138.4%	191.4%
Maryland	2390.49	3	102.4%	147.5%
Connecticut	2227.13	4	88.6%	130.6%
Massachusetts	2145.38	5	81.7%	122.1%
California	2137.01	6	81.0%	121.3%
Oregon	2020.76	7	71.1%	109.2%
Minnesota	1967.65	8	66.6%	103.7%
New Jersey	1570.35	9	33.0%	62.6%
Virginia	1541.95	10	30.6%	59.6%
Hawaii	1471.42	11	24.6%	52.3%
Wisconsin	1345.39	12	13.9%	39.3%
Pennsylvania	1338.78	13	13.4%	38.6%
Kentucky	1313.14	14	11.2%	36.0%
Delaware	1296.98	15	9.8%	34.3%
Colorado	1209.41	16	2.4%	25.2%
Ohio	1206.58	17	2.2%	24.9%
Iowa	1195.62	18	1.2%	23.8%
Vermont	1190.71	19	0.8%	23.3%
North Carolina	1176.77	20	-0.4%	21.8%
Rhode Island	1172.69	21	-0.7%	21.4%
Utah	1166.95	22	-1.2%	20.8%
Nebraska	1162.14	23	-1.6%	20.3%
Maine	1149.66	24	-2.6%	19.0%
Montana	1118.57	25	-5.3%	15.8%
Missouri	1072.88	26	-9.2%	11.1%
Georgia	1054.22	27	-10.7%	9.1%
Illinois	1036.81	28	-12.2%	7.3%
Michigan	1005.33	29	-14.9%	4.1%
West Virginia	998.25	30	-15.5%	3.4%
<b>Idaho</b>	<b>965.88</b>	<b>31</b>	<b>-18.2%</b>	<b>0.0%</b>
Arkansas	921.67	32	-22.0%	-4.6%
Indiana	909.37	33	-23.0%	-5.9%
South Carolina	824.95	34	-30.1%	-14.6%
Kansas	800.16	35	-32.2%	-17.2%
Oklahoma	794.02	36	-32.8%	-17.8%
Alabama	768.97	37	-34.9%	-20.4%
New Mexico	639.52	38	-45.8%	-33.8%
Louisiana	631.57	39	-46.5%	-34.6%
Mississippi	613.68	40	-48.0%	-36.5%
Arizona	488.82	41	-58.6%	-49.4%
North Dakota	423.09	42	-64.2%	-56.2%
New Hampshire	48.50	43	-95.9%	-95.0%
Tennessee	37.26	44	-96.8%	-96.1%
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 2017 PER CAPITA CORPORATE INCOME TAXES**

11/25/19

State	Per Capita Corporate Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	162.41			
Dist. of Col.	796.68	1	390.6%	532.1%
New York	540.38	2	232.7%	328.8%
New Hampshire	425.00	3	161.7%	237.2%
Massachusetts	320.03	4	97.1%	153.9%
Delaware	264.09	5	62.6%	109.5%
Tennessee	257.31	6	58.4%	104.2%
California	256.67	7	58.0%	103.6%
Connecticut	251.06	8	54.6%	99.2%
New Jersey	237.38	9	46.2%	88.3%
Illinois	225.05	10	38.6%	78.6%
Pennsylvania	222.98	11	37.3%	76.9%
Minnesota	220.37	12	35.7%	74.8%
Oregon	173.03	13	6.5%	37.3%
Maryland	166.30	14	2.4%	31.9%
Wisconsin	165.69	15	2.0%	31.5%
Indiana	154.01	16	-5.2%	22.2%
Kentucky	143.53	17	-11.6%	13.9%
Nebraska	137.90	18	-15.1%	9.4%
Iowa	137.43	19	-15.4%	9.0%
Mississippi	136.44	20	-16.0%	8.3%
Kansas	132.95	21	-18.1%	5.5%
Arkansas	132.20	22	-18.6%	4.9%
Maine	131.26	23	-19.2%	4.1%
Vermont	130.33	24	-19.7%	3.4%
Hawaii	129.78	25	-20.1%	3.0%
<b>Idaho</b>	<b>126.03</b>	<b>26</b>	<b>-22.4%</b>	<b>0.0%</b>
Rhode Island	122.80	27	-24.4%	-2.6%
Michigan	119.82	28	-26.2%	-4.9%
Montana	118.70	29	-26.9%	-5.8%
Alaska	118.65	30	-26.9%	-5.9%
Florida	113.64	31	-30.0%	-9.8%
Alabama	106.69	32	-34.3%	-15.4%
Utah	106.21	33	-34.6%	-15.7%
Virginia	97.69	34	-39.8%	-22.5%
Colorado	94.12	35	-42.0%	-25.3%
Georgia	93.33	36	-42.5%	-25.9%
North Dakota	80.61	37	-50.4%	-36.0%
South Carolina	74.81	38	-53.9%	-40.6%
North Carolina	73.71	39	-54.6%	-41.5%
West Virginia	64.01	40	-60.6%	-49.2%
Missouri	62.73	41	-61.4%	-50.2%
Louisiana	62.37	42	-61.6%	-50.5%
Arizona	52.23	43	-67.8%	-58.6%
New Mexico	43.89	44	-73.0%	-65.2%
Oklahoma	40.15	45	-75.3%	-68.1%
South Dakota	35.19	46	-78.3%	-72.1%
Ohio	18.64	47	-88.5%	-85.2%
Wyoming	0.00	48	-100.0%	-100.0%
Washington	0.00	49	-100.0%	-100.0%
Texas	0.00	50	-100.0%	-100.0%
Nevada	0.00	51	-100.0%	-100.0%

**CHART K: FY 2017 PER CAPITA COMBINED CORP. & IND.  
INCOME TAXES**

11/25/19

State	Per Capita Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	1343.35			
Dist. of Col.	3611.55	1	168.8%	230.8%
New York	3417.86	2	154.4%	213.0%
Maryland	2556.79	3	90.3%	134.2%
Connecticut	2478.19	4	84.5%	127.0%
Massachusetts	2465.42	5	83.5%	125.8%
California	2393.68	6	78.2%	119.2%
Oregon	2193.79	7	63.3%	100.9%
Minnesota	2188.02	8	62.9%	100.4%
New Jersey	1807.73	9	34.6%	65.6%
Virginia	1639.64	10	22.1%	50.2%
Hawaii	1601.21	11	19.2%	46.6%
Pennsylvania	1561.76	12	16.3%	43.0%
Delaware	1561.07	13	16.2%	43.0%
Wisconsin	1511.08	14	12.5%	38.4%
Kentucky	1456.67	15	8.4%	33.4%
Iowa	1333.05	16	-0.8%	22.1%
Vermont	1321.04	17	-1.7%	21.0%
Colorado	1303.53	18	-3.0%	19.4%
Nebraska	1300.04	19	-3.2%	19.1%
Rhode Island	1295.48	20	-3.6%	18.6%
Maine	1280.92	21	-4.6%	17.3%
Utah	1273.16	22	-5.2%	16.6%
Illinois	1261.85	23	-6.1%	15.6%
North Carolina	1250.47	24	-6.9%	14.5%
Montana	1237.27	25	-7.9%	13.3%
Ohio	1225.22	26	-8.8%	12.2%
Georgia	1147.56	27	-14.6%	5.1%
Missouri	1135.61	28	-15.5%	4.0%
Michigan	1125.16	29	-16.2%	3.0%
<b>Idaho</b>	<b>1091.91</b>	<b>30</b>	<b>-18.7%</b>	<b>0.0%</b>
Indiana	1063.38	31	-20.8%	-2.6%
West Virginia	1062.26	32	-20.9%	-2.7%
Arkansas	1053.87	33	-21.5%	-3.5%
Kansas	933.11	34	-30.5%	-14.5%
South Carolina	899.77	35	-33.0%	-17.6%
Alabama	875.66	36	-34.8%	-19.8%
Oklahoma	834.17	37	-37.9%	-23.6%
Mississippi	750.12	38	-44.2%	-31.3%
Louisiana	693.94	39	-48.3%	-36.4%
New Mexico	683.41	40	-49.1%	-37.4%
Arizona	541.05	41	-59.7%	-50.4%
North Dakota	503.69	42	-62.5%	-53.9%
New Hampshire	473.50	43	-64.8%	-56.6%
Tennessee	294.57	44	-78.1%	-73.0%
Alaska	118.65	45	-91.2%	-89.1%
Florida	113.64	46	-91.5%	-89.6%
South Dakota	35.19	47	-97.4%	-96.8%
Wyoming	0.00	48	-100.0%	-100.0%
Washington	0.00	49	-100.0%	-100.0%
Texas	0.00	50	-100.0%	-100.0%
Nevada	0.00	51	-100.0%	-100.0%

**CHART L: FY 2017 PER CAPITA MOTOR VEHICLES TAXES**

11/25/19

<b>State</b>	<b>Per Capita Motor Vehicle Taxes (\$)</b>	<b>Rank</b>	<b>Difference Between Each State &amp; U.S. Average (%)</b>	<b>Difference Between Each State &amp; Idaho (%)</b>
United States	230.00			
Iowa	424.09	1	84.4%	32.6%
North Dakota	414.25	2	80.1%	29.5%
Hawaii	385.30	3	67.5%	20.5%
Wyoming	354.04	4	53.9%	10.7%
South Dakota	349.32	5	51.9%	9.2%
Washington	334.11	6	45.3%	4.5%
Montana	323.49	7	40.6%	1.1%
<b>Idaho</b>	<b>319.85</b>	<b>8</b>	<b>39.1%</b>	<b>0.0%</b>
Pennsylvania	318.37	9	38.4%	-0.5%
Oklahoma	313.56	10	36.3%	-2.0%
Minnesota	309.09	11	34.4%	-3.4%
Nebraska	286.27	12	24.5%	-10.5%
North Carolina	277.10	13	20.5%	-13.4%
Maine	271.69	14	18.1%	-15.1%
Oregon	267.40	15	16.3%	-16.4%
Wisconsin	266.94	16	16.1%	-16.5%
Maryland	262.19	17	14.0%	-18.0%
Illinois	258.60	18	12.4%	-19.1%
Vermont	252.90	19	10.0%	-20.9%
Ohio	251.41	20	9.3%	-21.4%
Nevada	247.34	21	7.5%	-22.7%
Kansas	244.73	22	6.4%	-23.5%
Michigan	240.82	23	4.7%	-24.7%
Florida	234.28	24	1.9%	-26.8%
California	232.50	25	1.1%	-27.3%
Colorado	227.30	26	-1.2%	-28.9%
Utah	223.19	27	-3.0%	-30.2%
Texas	218.16	28	-5.1%	-31.8%
New Mexico	217.97	29	-5.2%	-31.9%
Arkansas	215.12	30	-6.5%	-32.7%
West Virginia	213.69	31	-7.1%	-33.2%
Tennessee	208.22	32	-9.5%	-34.9%
Virginia	205.34	33	-10.7%	-35.8%
Kentucky	205.28	34	-10.7%	-35.8%
Mississippi	203.45	35	-11.5%	-36.4%
Georgia	202.18	36	-12.1%	-36.8%
Connecticut	201.35	37	-12.5%	-37.0%
Delaware	195.88	38	-14.8%	-38.8%
Alabama	190.63	39	-17.1%	-40.4%
New Hampshire	188.57	40	-18.0%	-41.0%
Indiana	181.31	41	-21.2%	-43.3%
South Carolina	180.90	42	-21.3%	-43.4%
Massachusetts	176.05	43	-23.5%	-45.0%
Missouri	168.08	44	-26.9%	-47.4%
New York	164.84	45	-28.3%	-48.5%
Louisiana	154.53	46	-32.8%	-51.7%
Arizona	152.51	47	-33.7%	-52.3%
Alaska	145.84	48	-36.6%	-54.4%
New Jersey	135.00	49	-41.3%	-57.8%
Rhode Island	111.48	50	-51.5%	-65.1%
Dist. of Col.	103.51	45 of 51	-55.0%	-67.6%

**CHART M: FY 2017 OVERALL TAX BURDEN**

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

11/25/19

State	Overall Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	100.25			
New York	143.48	1	43.1%	56.9%
Dist. of Col.	137.40	2	37.1%	50.2%
Hawaii	127.78	3	27.5%	39.7%
North Dakota	126.64	4	26.3%	38.5%
Vermont	117.75	5	17.5%	28.8%
Maine	116.58	6	16.3%	27.5%
Minnesota	115.38	7	15.1%	26.2%
New Jersey	109.31	8	9.0%	19.5%
Illinois	107.99	9	7.7%	18.1%
Connecticut	107.95	10	7.7%	18.0%
Rhode Island	107.46	11	7.2%	17.5%
Iowa	106.94	12	6.7%	16.9%
California	105.22	13	5.0%	15.0%
Maryland	105.02	14	4.8%	14.8%
New Mexico	105.00	15	4.7%	14.8%
West Virginia	104.81	16	4.5%	14.6%
Nebraska	102.36	17	2.1%	11.9%
Ohio	102.17	18	1.9%	11.7%
Wisconsin	101.77	19	1.5%	11.3%
Mississippi	101.73	20	1.5%	11.2%
Oregon	101.01	21	0.8%	10.4%
Louisiana	100.06	22	-0.2%	9.4%
Delaware	99.92	23	-0.3%	9.3%
Nevada	99.26	24	-1.0%	8.5%
Massachusetts	99.19	25	-1.1%	8.4%
Arkansas	99.18	26	-1.1%	8.4%
Pennsylvania	98.62	27	-1.6%	7.8%
Kentucky	97.45	28	-2.8%	6.6%
Kansas	96.62	29	-3.6%	5.6%
Utah	95.91	30	-4.3%	4.9%
Washington	95.28	31	-5.0%	4.2%
Michigan	92.26	32	-8.0%	0.9%
Colorado	92.08	33	-8.2%	0.7%
North Carolina	91.64	34	-8.6%	0.2%
<b>Idaho</b>	<b>91.46</b>	<b>35</b>	<b>-8.8%</b>	<b>0.0%</b>
Texas	89.86	36	-10.4%	-1.8%
Virginia	88.79	37	-11.4%	-2.9%
South Dakota	88.24	38	-12.0%	-3.5%
Indiana	87.73	39	-12.5%	-4.1%
Montana	87.38	40	-12.8%	-4.5%
Georgia	86.61	41	-13.6%	-5.3%
Missouri	86.46	42	-13.8%	-5.5%
South Carolina	86.33	43	-13.9%	-5.6%
Arizona	84.83	44	-15.4%	-7.2%
New Hampshire	84.59	45	-15.6%	-7.5%
Alabama	84.41	46	-15.8%	-7.7%
Wyoming	83.35	47	-16.9%	-8.9%
Oklahoma	82.50	48	-17.7%	-9.8%
Florida	78.46	49	-21.7%	-14.2%
Tennessee	76.35	50	-23.8%	-16.5%
Alaska	72.53	51	-27.7%	-20.7%

**CHART N: FY 2017 PER CAPITA OVERALL TAXES**

11/25/19

State	Per Capita Overall Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	5,072.62			
Dist. of Col.	10,717.21	1	111.3%	188.8%
New York	9,073.20	2	78.9%	144.5%
Connecticut	7,637.97	3	50.6%	105.8%
New Jersey	6,978.25	4	37.6%	88.0%
North Dakota	6,664.68	5	31.4%	79.6%
Hawaii	6,640.41	6	30.9%	78.9%
Massachusetts	6,564.32	7	29.4%	76.9%
Maryland	6,301.27	8	24.2%	69.8%
Minnesota	6,176.36	9	21.8%	66.4%
California	6,169.70	10	21.6%	66.2%
Vermont	6,044.14	11	19.2%	62.8%
Illinois	5,764.19	12	13.6%	55.3%
Rhode Island	5,562.17	13	9.7%	49.9%
Washington	5,341.56	14	5.3%	43.9%
Maine	5,302.27	15	4.5%	42.9%
Pennsylvania	5,165.60	16	1.8%	39.2%
Nebraska	5,118.27	17	0.9%	37.9%
Iowa	4,992.04	18	-1.6%	34.5%
New Hampshire	4,895.09	19	-3.5%	31.9%
Wisconsin	4,890.98	20	-3.6%	31.8%
Delaware	4,885.93	21	-3.7%	31.6%
Colorado	4,880.57	22	-3.8%	31.5%
Virginia	4,797.30	23	-5.4%	29.3%
Oregon	4,731.06	24	-6.7%	27.5%
Wyoming	4,698.44	25	-7.4%	26.6%
Ohio	4,681.68	26	-7.7%	26.1%
Kansas	4,643.33	27	-8.5%	25.1%
Nevada	4,495.33	28	-11.4%	21.1%
Louisiana	4,328.36	29	-14.7%	16.6%
South Dakota	4,260.28	30	-16.0%	14.8%
Michigan	4,188.53	31	-17.4%	12.9%
Texas	4,161.03	32	-18.0%	12.1%
New Mexico	4,117.32	33	-18.8%	10.9%
Alaska	4,096.14	34	-19.3%	10.4%
Utah	4,063.23	35	-19.9%	9.5%
Arkansas	4,001.59	36	-21.1%	7.8%
North Carolina	3,960.47	37	-21.9%	6.7%
West Virginia	3,953.96	38	-22.1%	6.5%
Kentucky	3,893.88	39	-23.2%	4.9%
Indiana	3,893.24	40	-23.2%	4.9%
Montana	3,878.16	41	-23.5%	4.5%
Missouri	3,820.64	42	-24.7%	2.9%
Georgia	3,739.49	43	-26.3%	0.8%
<b>Idaho</b>	<b>3,711.56</b>	<b>44</b>	<b>-26.8%</b>	<b>0.0%</b>
Mississippi	3,677.82	45	-27.5%	-0.9%
Florida	3,652.60	46	-28.0%	-1.6%
Oklahoma	3,543.52	47	-30.1%	-4.5%
South Carolina	3,522.09	48	-30.6%	-5.1%
Arizona	3,471.75	49	-31.6%	-6.5%
Tennessee	3,405.46	50	-32.9%	-8.2%
Alabama	3,369.92	51	-33.6%	-9.2%

**CHART O: FY 2017 PER CAPITA INCOME**

11/25/19

State	Per Capita Income (\$)	Rank Based on Income	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
<b>United States</b>	50,599			
Dist. of Col.	78,002	1	54.2%	92.2%
Connecticut	70,754	2	39.8%	74.3%
Massachusetts	66,181	3	30.8%	63.1%
New Jersey	63,840	4	26.2%	57.3%
New York	63,235	5	25.0%	55.8%
Maryland	60,001	6	18.6%	47.9%
California	58,634	7	15.9%	44.5%
New Hampshire	57,868	8	14.4%	42.6%
Alaska	56,478	9	11.6%	39.2%
Wyoming	56,373	10	11.4%	38.9%
Washington	56,062	11	10.8%	38.1%
Virginia	54,033	12	6.8%	33.1%
Minnesota	53,531	13	5.8%	31.9%
Illinois	53,379	14	5.5%	31.5%
Colorado	53,004	15	4.8%	30.6%
North Dakota	52,629	16	4.0%	29.7%
Pennsylvania	52,377	17	3.5%	29.1%
Hawaii	51,966	18	2.7%	28.1%
Rhode Island	51,761	19	2.3%	27.5%
Vermont	51,328	20	1.4%	26.5%
Nebraska	50,003	21	-1.2%	23.2%
Delaware	48,898	22	-3.4%	20.5%
South Dakota	48,282	23	-4.6%	19.0%
Wisconsin	48,059	24	-5.0%	18.4%
Kansas	48,057	25	-5.0%	18.4%
Oregon	46,839	26	-7.4%	15.4%
Iowa	46,682	27	-7.7%	15.0%
Florida	46,556	28	-8.0%	14.7%
Texas	46,308	29	-8.5%	14.1%
Ohio	45,825	30	-9.4%	12.9%
Maine	45,483	31	-10.1%	12.1%
Michigan	45,402	32	-10.3%	11.9%
Nevada	45,286	33	-10.5%	11.6%
Tennessee	44,601	34	-11.9%	9.9%
Montana	44,384	35	-12.3%	9.4%
Indiana	44,379	36	-12.3%	9.4%
Missouri	44,192	37	-12.7%	8.9%
Louisiana	43,259	38	-14.5%	6.6%
North Carolina	43,220	39	-14.6%	6.5%
Georgia	43,176	40	-14.7%	6.4%
Oklahoma	42,949	41	-15.1%	5.8%
Utah	42,365	42	-16.3%	4.4%
Arizona	40,924	43	-19.1%	0.8%
South Carolina	40,799	44	-19.4%	0.5%
<b>Idaho</b>	<b>40,582</b>	<b>45</b>	<b>-19.8%</b>	<b>0.0%</b>
Arkansas	40,347	46	-20.3%	-0.6%
Kentucky	39,957	47	-21.0%	-1.5%
Alabama	39,924	48	-21.1%	-1.6%
New Mexico	39,214	49	-22.5%	-3.4%
West Virginia	37,725	50	-25.4%	-7.0%
Mississippi	36,151	51	-28.6%	-10.9%