

COMPARATIVE TAX POTENTIAL 2021

A State and local Tax Burden Comparative
of Idaho and the United States

Idaho State Tax Commission

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Table of Contents

Introduction.....	1
Literature Review.....	2
Methodology.....	3
Primary Variables.....	4
Secondary Variables.....	4
Calculating Measures from Variables	5
Methods Walkthrough.....	6
Results.....	7
National Analysis.....	16
Western Regional Analysis	17
Discussion.....	19
Conclusion	20
References.....	21
Glossary	22

List of Tables and Figures

Table 1: Percent Change in Revenue Collected by Tax Type	7
Table 2: Highest Rise and Fall in Rank Change by Category	8
Table 3: Idaho Summary Ranking and Effort Table	10
Table 4: Longitudinal Tax Ranks by Personal Income for Idaho Since 1997	11
Table 5: Longitudinal Tax Ranks by Population for Idaho Since 1997	12
Table 6: National Analysis with Idaho Comparison	15
Table 7: Western Regional Analysis	18
Figure 1: Longitudinal Findings for Idaho’s Overall Utilized Tax Capacity	9
Figure 2: Overall Personal Income Rankings for Idaho from 1997 to 2021	9
Figure 3: Idaho Tax per \$1,000 Income and Tax Effort Comparison	13
Figure 4: Idaho Tax per Capita and Tax Effort Comparison	14

State and Local Tax Effort Analysis
Executive Summary
FY 2021

Historically Idaho's tax structure is typified by moderate to low overall tax efforts, a proportional tax system, a broad structure, and with good balance between tax types. Idaho predominantly relies on three major tax types: income, sales, and property.

When considering tax efforts by the variable population, Idaho's overall tax effort ranks 43rd nationally (out of 51) and 12th regionally (out of 13) western states.

Tax Type	National Rank	Western Rank	Tax Effort
Individual Income	31	7	78.7%
Corporate Income	31	6	62.2%
Sales	30	11	92.6%
Property	42	12	58.4%
Motor Vehicle	11	6	131.3%
Overall	43	12	72.4%

When considering tax efforts by the variable personal income, Idaho's overall tax effort ranks 35th (out of 51) and 9th regionally (out of 13) western states.

Tax Type	National Rank	Western Rank	Tax Effort
Individual Income	27	7	96.9%
Corporate Income	29	6	76.7%
Sales	16	7	114.1%
Property	41	11	71.9%
Motor Vehicle	5	3	161.7%
Overall	35	9	89.2%

For FY 2021 Idaho ranked 38th in size of population and 39th in personal income nationally (out of 51). Because both ranks are so close the tax effort ranks are quite consistent across both variables for this year.

Question: How do the relative state tax efforts of Idaho compare to other states in the U.S.?

Answer: Of the 5 tax types, Idaho underutilizes its property tax potential the most. Of the 5 tax types, motor vehicle taxes are the most overutilized. Individual, corporate, and property tax are underutilized in both variables' population, and personal income. Sales tax is subjectively either under or overutilized depending on the variable chosen. Motor vehicle taxes are overutilized in both variables' population and personal income. The overall tax efforts in both variables are reasonably below 100%. If Idaho assumed the average national tax rate for overall taxes, then it would collect \$1,055,946,281.48 more in state and local tax revenue.

Key takeaway: Tax efforts are mostly favorable for Idaho taxpayers; however, motor vehicle taxes are overutilized and sales tax is worth watching. The overall tax effort for both variables population and personal income are quite favorably below 100% for Idahoans.

To better understand the answer to the research question and how to best interpret the summary sheet please refer to the *Methods* section. Therein is detailed information for how all parts of the summary sheet and all contents of this study are determined.

Introduction

This study on **tax burden** is intended for every Idaho taxpayer who wondered how their relative state and local **tax efforts** compared across the country. Each state has its own unique **tax structure**, some are more unique than others. The tax structure helps to explain the states leverage of any given tax type and their dependencies on those tax types. Every U.S. Citizen is obligated to pay their fair share of taxes so that they may benefit from the services which are funded by tax revenue. This study will not help to resolve the debate between those that agree or disagree with the allocation of taxable revenue. This study will help to resolve uncertainties surrounding what the average Idaho citizen's relative tax burden is compared to those in other states. For those aspiring academics, and research scholars, you are encouraged to use this study as springboard. All the raw data from U.S. Census Bureau and the Bureau of Economic Analysis has been carefully organized for you. This study on tax efforts considers state and local tax revenues to explain the relative tax burden of the average Idaho taxpayer.

In this study tax burden is approached by comparing the state and local **tax collections** in proportion to one of two variables, **personal income**, and population **per capita**. In this study tax burden is observed at both the local and state level. It is not a **tax incidence** study which would help to understand the relative local burden of Idaho citizens by more micro factors such as tax bracket or location. How tax burden is both interpreted and calculated is equally important for understanding them conceptually. This study is on relative combined **state and local tax burdens** which in plain terms, is just averaged local and state tax rates. Historically we have observed these averages by 1). Taking personal income from Bureau of Economic Analysis 2. Taking state population estimates provided by the U.S. Census Bureau.

This study on tax burden is prepared once U.S. Census Bureau releases *State and Local Government Finances by Level of Government and by State*. The link to the technical documentation for this can be found in *References*. The sustainability of this work on tax burden is reliant on the continuation of the state and local data released by the U.S. Census Bureau. A further breakdown of how data is pulled from the state and local file provided by U.S. Census Bureau can be found in the *Methods* section.

Data, which are collected from the U.S. Bureau of Economic Analysis, and the U.S. Census Bureau are used to calculate per capita "tax category", per \$1,000 of income "tax category", **tax capacity**, **tax potential** and tax effort. We do not calculate a measure for tax burden, and so the interpretation of these mentioned concepts and their measures is what guides our narrative on tax burdens. A further breakdown of how tax capacity, tax potential, and tax effort are calculated can be found in the *Methods* section.

These longitudinal findings on relative state tax burden from an Idaho perspective have been provided due to diligent contributions. Alan Dornfest, Property Tax Policy Bureau Chief of the Idaho State Tax Commission ran this study from 1977 to 2018. We have kept the methods that Alan developed relatively untouched to preserve the benefits from these longitudinal findings. The next section gives deeper insight into the history of these methods.

Literature Review

This study on relative state and local tax burdens was primarily inspired by two sources, the Southern Regional Education Board (SREB) and the Advisory Commission on Intergovernmental Relations (ACIR). This study closely aligns with the methods approached from both primary sources. Both sources emphasized the concepts of tax capacity, tax efforts, and their measures. The two sources diverge in their methods by how they apply the variables per capita and personal income to their measures. ACIR took the per capita personal income, which is calculated by taking the total personal income from the residents of a state and dividing it by the population of the state. ACIR primarily focused on per capita as a measurement to calculate tax effort, and capacity. SREB used the same approach we adopted which is that they calculated per capita and personal income separately against their measures, tax capacity, tax effort and tax rate. Certain aspects of both sources help to further narrate the methods and constructions of our study on relative state and local tax burdens.

SREB has produced reports on state and local tax revenue. This study borrows some influence from two reports published by SREB, *State and Local Revenue Potential 1976*, and *State and Local Tax Performance 1978*. The authors claimed that prior to 1976 the methods were substantially unchanged (Quindry and Schoening 1976:1). The 1976 report was tenth in a series of reports which had been published since the initial analysis written by James W. Martin in 1957 (Quindry and Schoening 1976:1). The purpose of these reports was primarily to provide information which focused on ways to increase revenue resources available for the support of desired public services, particularly higher education.

The authors of the 1976 report *State and Local Revenue Potential* emphasized in their methodology that the report was a tax effort study and not a tax burden study. They wrote that the report was intended for measuring extents to which states and their subdivisions tap into their available resources, and for it to be a tax burden study they would need to measure absolute or relative burden that is placed on individual taxpayers or classes of taxpayers (Quindry and Schoening 1976: 3). At some point in U.S. history a shift occurred in how measures associated with tax potential were narrated. Tax capacity and tax efforts became more commonly used for explaining tax burdens rather than leveraging tax revenue. How and when this shift occurred could be an entirely separate sociological study. From an Idaho perspective it could be explained by the responsible government initiative, in which the taxpayers of Idaho are placed first.

The *State and Local Revenue Potential* report ceased publication after 1977 and in 1978 the authors Quindry and Schoening introduced the *State and Local Tax Performance* report. The 1978 report kept much of the same methodology used in the 1976 report but the purpose for delivery shifted. Whereas the reports prior to 1977 emphasized leveraging **underutilized** taxes, the 1978 report was intended for recognizing tax bases across states to assess whether the tax efforts were under or **over utilized**. The purpose for delivery shifted because of national increased emphasis for balance in state and local systems of taxation. This consideration continues to be a major focal point in the narrative for *Idaho Potential Tax Comparative*.

ACIR outlines approaches to economic capacity and conversations of its related measures. Throughout the years of their active service, they were predominantly concerned with improving methods for measuring the capacity of individual states to raise revenue. This study on relative state and local tax burdens aligns with the approach representative tax system (RTS) the purpose of which is to explain fiscal hardship, monitor the tax base and rates, and equalizing tax bases available to governments (ACIR 1987: 114).

ACIR contributed to the advancement of tax capacity conversations by advocating for the use of multiple indices rather than single use index, such as resident per capita income as a sole measure for fiscal capacity. ACIR wrote that, they recommend “federal government utilize a fiscal capacity index, such as the representative tax system measure, which more fully reflects the wide diversity of revenue sources which states currently use” (1987: iii). In building our representative tax system we include the tax types, individual income, corporate income, sales tax, property, motor vehicle, and overall.

ACIR was terminated in 1996, after thirty-seven years advocating for federalism and intergovernmental relations. The Clinton administration withdrew its support due to displeasure with the commissions handling of the unfunded federal mandate issue (McDowell 1997). ACIR’s contribution to the identification and classification of indices on fiscal capacity continues to be a major influence in how the Idaho tax burden narrative is constructed.

The literature helps to resolve uncertainties behind the origin and methods utilized in the *Idaho Potential Tax Comparative*. Historically the concepts of tax effort and capacity have been calculated for the purpose of explaining the extent to which tax revenue could be leveraged if underutilized. In more recent years, publications in various fields have proven that the same measure and concepts could also be used to narrate relative tax burdens. One example of this can be seen in the reporting by Tax Foundation which uses tax efforts and its measures to help explain tax burden (York and Walczak 2023). In the *glossary* section definitions for all major concepts throughout the study are borrowed from the primary sources shared in this literature review. The following section includes a detailed process of how concepts are calculated and measured for the Idaho tax burden study.

Methodology

The data and contents of this study are collected from secondary sources and are organized for public review. Historically, Idaho State Tax Commission has not provided its own primary data to help guide the tax burden study. The methods which were refined over years by Idaho State Tax Commission’s Tax Policy Bureau Chief have been relatively untouched. The delivery of the findings will be significantly different this year. The list of tracked changes to the study are as follows.

1. Updated the formatting of the study to follow ASA formatting and to include all major section’s introduction literature review, methodology, results discussion, and conclusion.

2. Added a Glossary to the study and the definitions are borrowed from the primary sources which influenced this study.
3. Updated the visuals, tables, and their narratives.
4. Western regional analysis now includes Alaska and Hawaii.
5. Language used throughout the study was refined to reflect the influence of the primary source material more closely.
6. Year to year some visuals displayed in the report are subject to change and have been dependent on significant observable trends.

The methods for calculating the measures used to narrate the study are unchanged. This is a longitudinal study which reports on local and state tax effort and capacity of Idaho relative to other U.S. States and the national state average.

Primary Variables

U.S. Census Bureau annually releases findings from its State and Local Government report which is publicly accessible information. The sustainability of most state and local tax revenue studies is dependent on the continual release of these reports. There is no fixed date in which U.S. Census Bureau releases the report but once published work on the Idaho Potential Tax Comparative starts.

From the State and Local Government report the state and local government amount is recorded for the analysis work. No methodological consideration has been made to analyze state and local revenue separately. Idaho State tax revenue is mostly collected by the Idaho State Tax Commission. In Idaho property tax is collected by counties therefore all property tax revenue generated for property is at the local level. In Idaho Individual income, corporate income, and motor fuels tax are only collected at the state level. Sales tax and motor vehicle license are taxed both at the state and local levels.

Data are collected for state and local amounts for the tax types, property general sales, motor fuel, motor vehicle license, individual income, corporate income, and taxes. Data are collected for the U.S. Average and for the 50 U.S. states plus the Dist. of Columbia. The Tax types motor fuel and motor vehicle license are combined and relabeled “motor vehicle.” Taxes are relabeled as, “overall.”

Secondary Variables

The Bureau of Economic Analysis releases personal income estimates¹. The report the data is pulled from is SQINC1 State quarterly personal income summary (BEA 2023). Variables included in the report are personal income, population and per capita personal income. In the Idaho Potential Tax Comparative, only personal income is included. Population estimates come from the U.S. Census Bureau. These estimates are released annually and typically during July.

¹ Personal income estimates are seasonally adjusted. This makes it difficult to replicate the results of the study. Data for personal income was pulled on 9/21/23. The BEA adjusted the 2021 state personal income estimates. Economic factors help explain rises in personal income for 2021, more at, <https://www.bea.gov/news/2022/personal-income-state-2021-preliminary-and-4th-quarter-2021#:~:text=Earnings%20increased%208.9%20percent%2C%20accounting,the%20first%20quarter%20of%202020>

Calculating Measures from Variables

The primary variables are individual income, corporate income, sales, property, motor vehicle, and overall. The secondary variables are personal income and population. The primary and secondary variables are used to calculate new variables and measures, tax capacity or tax potential, underutilized potential, tax rate, tax effort, rank, per capita tax capacity and per capita tax effort. Rank is simply the ordering of highest to lowest tax effort, or tax rate. The written formula for each measure is as follows.

$$\text{Tax Capacity} = \left(\frac{\text{U. S. State \& Local Revenue}}{\text{U. S. Personal Income}} \right) * \text{State Personal Income}$$

$$\text{Underutilized Potential} = \text{Tax Capacity} - \text{State \& Local Revenue}$$

$$\text{Tax Rate} = \frac{\text{State \& Local Revenue}}{\text{Personal Income}}$$

$$\text{Tax Effort} = \frac{\text{State \& Local Revenue}}{\text{Tax Capacity}}$$

$$\text{Per Capita Tax Capacity} = \left(\frac{\text{U. S. State \& Local Revenue}}{\text{U. S. Population}} \right) * \text{State Population}$$

$$\text{Per Capita Tax Effort} = \frac{\text{State \& Local Revenue}}{\text{Per Capita Tax Capacity}}$$

The math is rudimentary, but the interpretation and the combination of potential measures is not. The variable state and local tax revenue could be individual income, corporate income, sales, property, motor vehicle, or overall. The state and local revenue could be one of 50 U.S. states or the Dist. of Columbia. As an example, here is the written formula for Idaho individual income tax rate.

$$\text{Idaho Individual Income Tax Rate} = \frac{\text{Idaho State \& Local Revenue for Individual Income}}{\text{Idaho Personal Income}}$$

The result of these calculations are 15 tables with a combined total of 780 rows, 4,490 cells worth of data. In addition, 15 more tables are added which demonstrates the difference between any state, the U.S. Average, and Idaho. These 30 tables are provided in the *appendix* section as a resource for others to benefit from. The data from these 30 tables are used to build the visuals and write the analyses for *Idaho's Potential Tax Comparative* study. If the instructions outlined in this methodology are followed, then the results can be replicated. A methodological walkthrough with limitations can be found on the next page.

Methods Walkthrough

Across the U.S. tax burdens can be compared by determining tax revenue collected in proportion to personal income, or population. Both methods create measures which can be used to make comparisons across the U.S. Tax capacity is determined by taking the combined taxable revenue of all 50 states plus the Dist. of Columbia for any given tax type and dividing it by the combined personal income of all 50 states plus the Dist. of Columbia.

Example:

For instance, divide the combined property tax revenue of all 50 states and the Dist. of Columbia \$630,207.8 (millions) and the personal income for all 50 states and the Dist. of Columbia \$20,693,505 (Millions) to get .030454. Multiplying the personal income of Alaska, \$47,112 (Millions) by .030454 returns the Alaska tax capacity for personal income \$1,434.8. The same steps can be applied for the secondary variable population to get tax capacity per capita. The difference between the tax capacity and the tax revenue is the utilized capacity, whether over or underutilized. For example, Alaska tax capacity for personal income is \$1,434.8 (Millions) minus the actual tax revenue collected for property tax \$1,707.2 (Millions) is -\$272.42 (Millions). This means that if Alaska were to apply the average tax rate, then they would collect about \$272.42 million less in property tax revenue. This means that Alaska is overutilizing its tax potential for the tax type property tax.

Tax rate and tax effort are indexed measures. The tax rate for Alaska's property tax can be found by dividing the property tax revenue \$1,707.2 (Millions) by Alaska's Personal income \$243,076 (Millions) which would equal 3.62% compared to the U.S. state average of 3.05%. When the secondary variable population is used, per capita is calculated by taking the property tax revenue \$1,707.2 (Millions) divided by the population 0.733 (Millions) to get \$2,330.10 per capita property tax. Alaska's property tax effort for personal income can be calculated by dividing Alaska's property tax revenue \$1,707.2 (Millions) by Alaska's property tax capacity \$1,432.8 (Millions) which equals 119%. The same steps can be applied for the secondary variable population to get tax effort per capita. Alaska overutilizes its tax type property tax with a tax effort of 119% calculated by the secondary variable personal income. Of the 51 states which have property tax revenue Alaska is ranked 12th when the secondary variable personal income is used for analysis. There are 11 other states which have a higher tax rate or tax effort than Alaska for property tax using the secondary variable personal income.

Interpretations of an individual's tax burdens given the parameters of this study are limited. The study does not reflect whether taxes in Idaho are higher or lower for selected segments of our economy. Which 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 respects to, or falls more heavily on, high- or low-income taxpayers or small vs. large businesses. "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" (Dornfest 2018).

Results

Findings are organized to disseminate significant results by type of analysis. Analysis work was either formatted into tables or graphs to convey relationships, observable trends, and formulate conclusions. Attention was spent on breaking down the differences in the results between the secondary variables personal income and population. Staying true to the purpose of the study, each figure and table helps to affirm the relative tax burdens of taxpayers. Some longitudinal findings are shared in this study, which helps to understand the history of Idaho's tax structure and its relative tax burdens. At the end of the results section tables 6 and 7 help to guide the national and western analysis of Idaho's relative tax burdens. Wholistically, this results section will help to improve the reader's understanding of Idaho's tax structure, its relative burdens, how results can vary by the secondary variable used for analysis, what the tax efforts look like for states across the U.S. relative to Idaho.

Percent Change in Revenue Collected by Tax Type		
Tax Type	Idaho	United States
Property	0.94%	5.04%
Sales	19.37%	7.6%
Individual Income	28.46%	28.34%
Corporate Income	42.88%	62.84%
Motor Vehicle	10.04%	3.49%
Overall	15.92%	12.98%

Table 1: Percent Change in Revenue Collected by Tax Type

Table 1 Above represents the percent change in revenue from FY 2020 - FY2021. Idaho saw the most growth in the tax type corporate income = 42.88% and saw the least amount of growth in the tax type property = .94%. In the combined average of all U.S. States the tax type corporate income received the highest rate of growth = 62.84% and the tax type motor vehicle received the least amount of growth = 3.49%. All tax types recorded for the analyses experienced growth.

Growth this significantly high is abnormal for most Fiscal Years. This abnormal growth rate can be explained by artificial inflation. During FY 2021, stimulus funds were distributed as a response to individuals effected by the Covid Pandemic. The three categories' sales, individual income, and corporate income were the most significantly impacted tax types of the emergency fund distributions. It is important for the interpretations of these results to understand that growth rates are not normally this high.

Highest Rise and Fall in Rank Change For Each Category					
Personal Income			Per Capita		
Tax Type and Table #	State	Change in Rank	Tax Type and Table #	State	Change in Rank
Property Tax, Table 1	Missouri	5	Property Tax, Table 8	Missouri	6
Property Tax, Table 1	South Dakota	-5	Property Tax, Table 8	Mississippi	-3
Sales Tax, Table 2	Michigan	6	Sales Tax, Table 9	Arkansas	5
Sales Tax, Table 2	South Carolina	6	Sales Tax, Table 9	North Dakota	-8
Sales Tax, Table 2	North Dakota	-11	IIT, Table 10	Utah	16
IIT Table, 3	Vermont	18	IIT, Table 10	Kentucky	-10
IIT Table, 3	Iowa	-14	IIT, Table 10	Wisconsin	-10
CIT, Table 4	California	13	CIT, Table 11	Utah	9
CIT, Table 4	Alaska	-20	CIT, Table 11	Alaska	-20
IIT + CIT, Table 5	Utah	14	IIT + CIT, Table 12	Utah	15
IIT + CIT, Table 5	Vermont	14	IIT + CIT, Table 12	Iowa	-8
IIT + CIT, Table 5	Iowa	-12	IIT + CIT, Table 12	Kentucky	-8
Motor Vehicle, Table 6	Illinois	21	Motor Vehicle, Table 13	Illinois	11
Motor Vehicle, Table 6	Ohio	-10	Motor Vehicle, Table 13	West Virginia	-6
Overall, Table 7	Utah	13	Overall, Table 14	Oregon	9
Overall, Table 7	New Mexico	-10	Overall, Table 14	Utah	9
Overall, Table 7	Texas	-10	Overall, Table 14	Alaska	-19

Table 2: Highest Rise and Fall in Rank Change by Category

Table 2 above summarizes the most significant changes in rank for any given state 2020-2021 including the Dist. Of Columbia. When the rank rises, moving closer to 1, then the tax effort has gone up. When the rank lowers, moving closer to 51, then the tax effort has gone down. The most significant change in rank observed in the table came from Illinois. Illinois saw a rise in rank of 21 in the motor vehicle tax type, for the variable personal income. This result also means that the tax efforts of Illinois for the tax type motor vehicle substantially increased.

Some tax types are more volatile than others. The variance in rank change is typically the lowest for property tax, which means it is the least volatile tax type. Sales, individual income and corporate income can have higher variance, they are more volatile. The primary indicator for significant changes is usually connected to policy changes. When a state adjusts their tax structure, by applying updates through policies, statues, or even processes, then the effects are visible in the significant rank changes. The Tax Foundation provides detailed documentation of year-to-year state changes. For instance, Illinois had a change of rank by 21, which can be explained by the state imposing in 2020 new and increased vehicle registration fees (Loughead 2019).

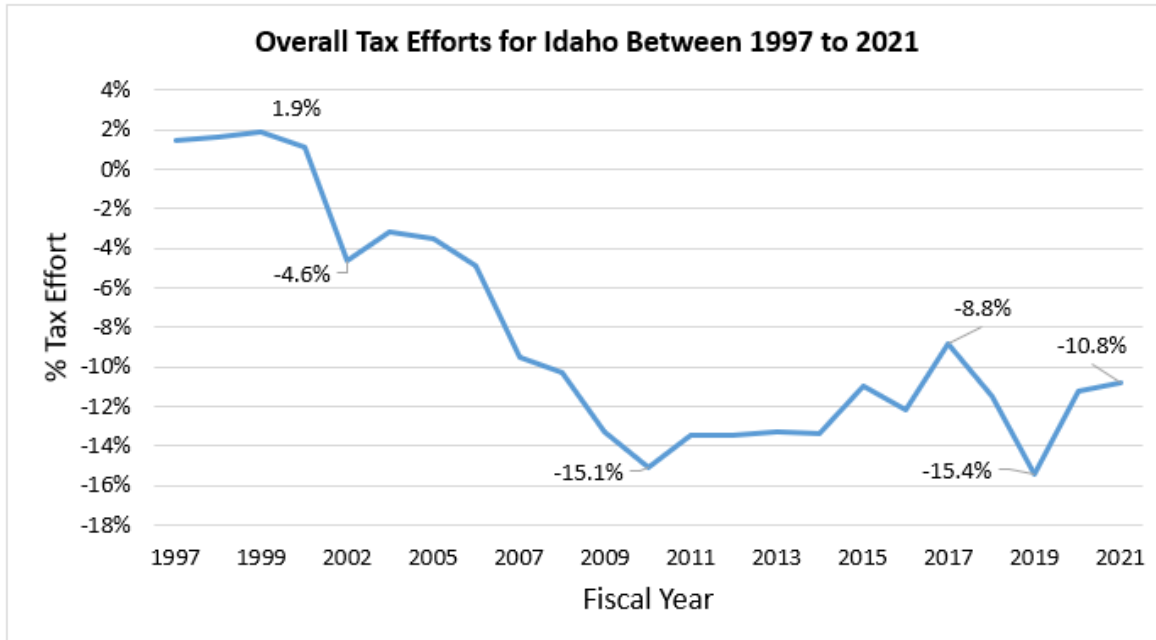


Figure 1: Overall Tax Efforts for Idaho Between 1997 to 2021

Figure 1 above shows how Idaho has utilized its overall tax efforts from 1997 to 2021. Overall is the category which includes all taxable revenue. At the peak in 1999, Idaho overexerted a tax effort of the tax capacity by just 1.9%. This visual should be reassuring for Idahoans because it demonstrates that the relative tax burdens of Idaho taxpayers are moderate but leaning towards less overall burden. The tax capacity for this visual was calculated by using the secondary variable personal income. Results will change slightly if the secondary variable population is used.

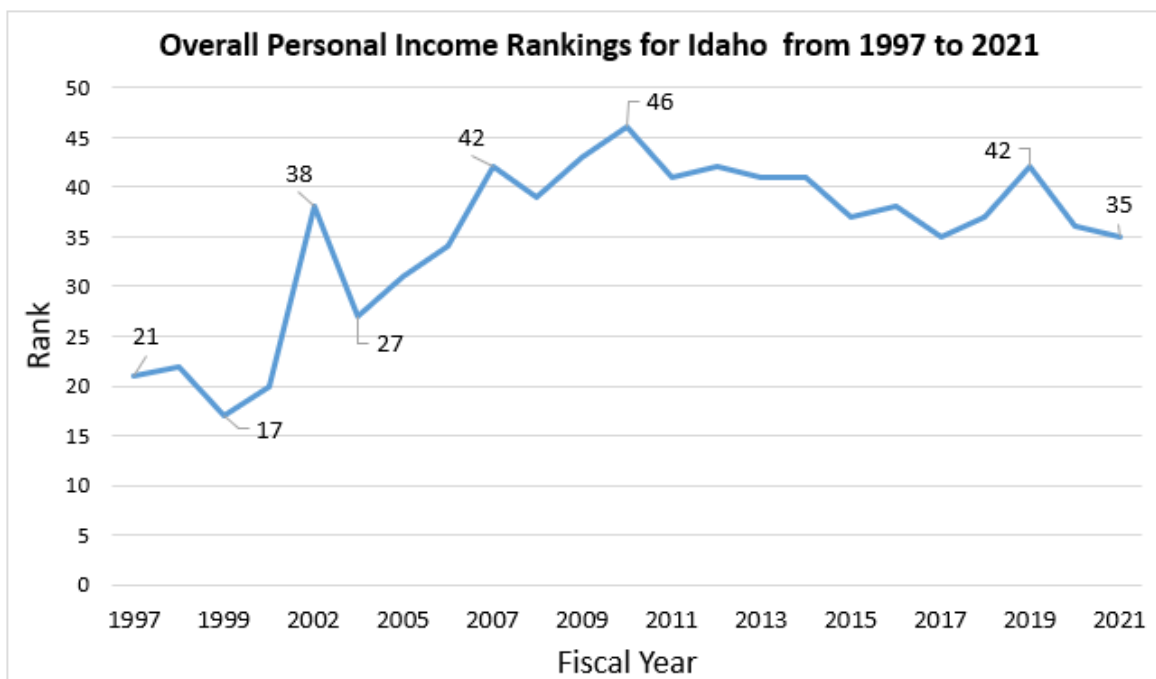


Figure 2: Overall Personal Income Rankings for Idaho from 1997 to 2021

Figure 2 from page 9 shows the overall tax ranking of Idaho from 1997 to 2021 using the secondary variable personal income. A rank of 51 would indicate that the state has the lowest tax rate or tax effort while a rank of 1 would represent that a state has the highest tax rate or tax effort. According to the visual the average Idaho taxpayer had the least amount of relative tax burden for the fiscal year 2010 the rank was 46. In the fiscal year 1999 the average Idaho taxpayer had the highest amount of relative tax burden the rank was 17.

Idaho Summary Ranking and Effort Table				
	Based on Income		Based on Population	
Tax Type	Tax Effort %	Rank*	Tax Effort %	Rank*
Property	71.9%	41	58.4%	42
Sales	114.1%	16	92.6%	30
Individual Income	96.9%	27	78.7%	31
Corporate Income	76.9%	29	62.2%	31
Motor Vehicle	161.7%	5	131.3%	11
Overall	89.2%	35	72.4%	43

Table 3: Idaho Summary Ranking and Effort Table

Table 3 above shows the 6 tax types included for the study, with their ranks and efforts for the state of Idaho by both secondary variables' personal income and population. For the tax type property, both combinations of secondary variables returned similar ranks. Property tax ranked 41 for personal income and 42 for population. The range for tax effort varies depending on the variable used. For the tax type property and the variable personal income, the lowest effort was 64.2% and the highest effort was 137.1%. For the same tax type but using the variable population, the lowest effort was 66.2% and the highest effort was 209.5%. These differences can help to explain how both variables for property tax in rank can be close but have significantly different tax efforts.

The tax effort ranges for both secondary variables by tax type partially helps to explain what is significant in table 3. However, the most significant finding presented in the table is that in all six tax types of the secondary variable population, it is always ranked lower than the secondary variable personal income. This means that population is a biased indicator for Idaho to present lower tax efforts based on rank. In figure 2 for instance, population was excluded from the graph but if included the results would have looked better for claiming lower relative tax burdens.

Table 3 reveals that of the two secondary variables, population performs better for Idaho. Which is to say, population is a somewhat biased indicator for rank in the analysis. When per capita is calculated, the proportion of population to tax revenue, it then demonstrates more favorable tax burdens for Idaho citizens compared to other states.

Idaho Tax Ranks Since 1997 Income Basis for Rank							
Fiscal Year	Property	Sales	Individual Income	Corporate Income	Motor Vehicle	Overall	Per Capita Income
1997	31	29	15	13	3	21	45
1998	30	30	16	23	3	22	46
1999	29	28	16	31	3	17	46
2000	29	31	16	21	4	20	42
2002	31	27	22	30	3	38	44
2004	31	18	21	27	5	27	46
2005	32	17	22	26	6	31	43
2006	31	26	18	23	5	34	46
2007	41	21	18	32	6	42	44
2008	41	19	19	27	8	39	45
2009	39	24	26	26	8	43	45
2010	38	27	25	37	6	46	50
2011	38	27	25	37	6	41	50
2012	38	28	30	21	7	42	49
2013	37	26	31	23	6	41	50
2014	36	25	30	25	9	41	48
2015	35	25	27	22	7	37	49
2016	38	25	30	24	3	38	44
2017	37	26	25	19	2	35	45
2018	37	23	25	18	5	37	44
2019	37	26	34	21	5	42	44
2020	38	19	26	27	6	36	45
2021	41	16	27	29	5	35	45
# of States w Tax	51	47	44	47	51	51	51

Table 4: Longitudinal Tax Ranks by Personal Income for Idaho Since 1997

Table 4 provides additional longitudinal information for every tax type included in the analysis, and additionally includes the per capita income ranks. Per capita income is calculated by taking the state's personal income divided by the population. At the bottom of the table the number of states which are included in the ranking are displayed. Every state is included for the tax types of property and motor vehicle. Some states do not have a sales, individual, or corporate tax. Of the tax types included for the analysis the least number of states included for any tax type is individual income, 44.

When observing ranks the median can be a useful point of reference for distinguishing whether the tax type is within a moderate range. For example, if 50 states plus Dist. Of Columbia are included then the median is 26. Looking at property tax for example, there has never been a year in which the Idaho rank went higher than the median. This method for reference is most helpful for a tax type such as sales, where the rank dips and rises from the median of 22.5 frequently. Since 1997 Motor vehicle have consistently ranked high. Of the tax types motor vehicles have the most room to be balanced and this can be calculated by taking the difference between the actual rank and the median.

Idaho Tax Ranks Since 1997 Population Basis for Rank						
Fiscal Year	Property	Sales	Individual Income	Corporate Income	Motor Vehicle	Overall
1997	36	38	27	21	4	41
1998	36	40	28	25	3	41
1999	36	39	26	36	2	41
2000	36	39	23	25	6	39
2002	37	39	30	34	8	44
2004	37	31	31	30	13	43
2005	38	29	30	33	13	43
2006	38	38	27	30	11	46
2007	42	29	23	35	13	46
2008	42	29	26	33	13	46
2009	41	34	32	33	19	48
2010	41	37	32	40	18	51
2011	41	38	33	29	15	49
2012	41	38	33	29	18	49
2013	42	35	35	32	17	49
2014	41	36	34	29	19	48
2015	40	37	33	29	18	48
2016	42	34	33	29	7	46
2017	39	35	31	26	8	44
2018	41	33	32	26	9	45
2019	40	34	34	29	10	48
2020	40	33	31	29	10	45
2021	42	30	31	31	11	43
# of States w Tax	51	47	44	47	51	51

Table 5: Longitudinal Tax Ranks by Population for Idaho Since 1997

Table 5 above includes the same formatting seen in table 4 but is for the secondary variable population. The category per capita income is excluded because the information would be the same. Considering the findings observed from table 3, the expectation should be that the ranks observed in this table will on average be lower than the ranks observed in table 4. Comparing the two tables can be especially helpful for either confirming or rejecting the conclusion that the secondary variable population performs better for Idaho.

There are 138 measures which are shared between tables 4 and 5. Property, sales, individual income, corporate income, motor vehicle, and overall multiplied by the number of years included in the analysis 23 would equal 138. That means that there are 138 points for indicating how often population as a basis for rank is higher than personal income as a basis for rank. Out of 138 there were only 2 times in which population as a basis for rank was higher than personal income as a basis for rank and two cases in which there was no difference in rank. The most significant difference was for the fiscal year 2011 for corporate income and population was 8 ranks higher than personal income.

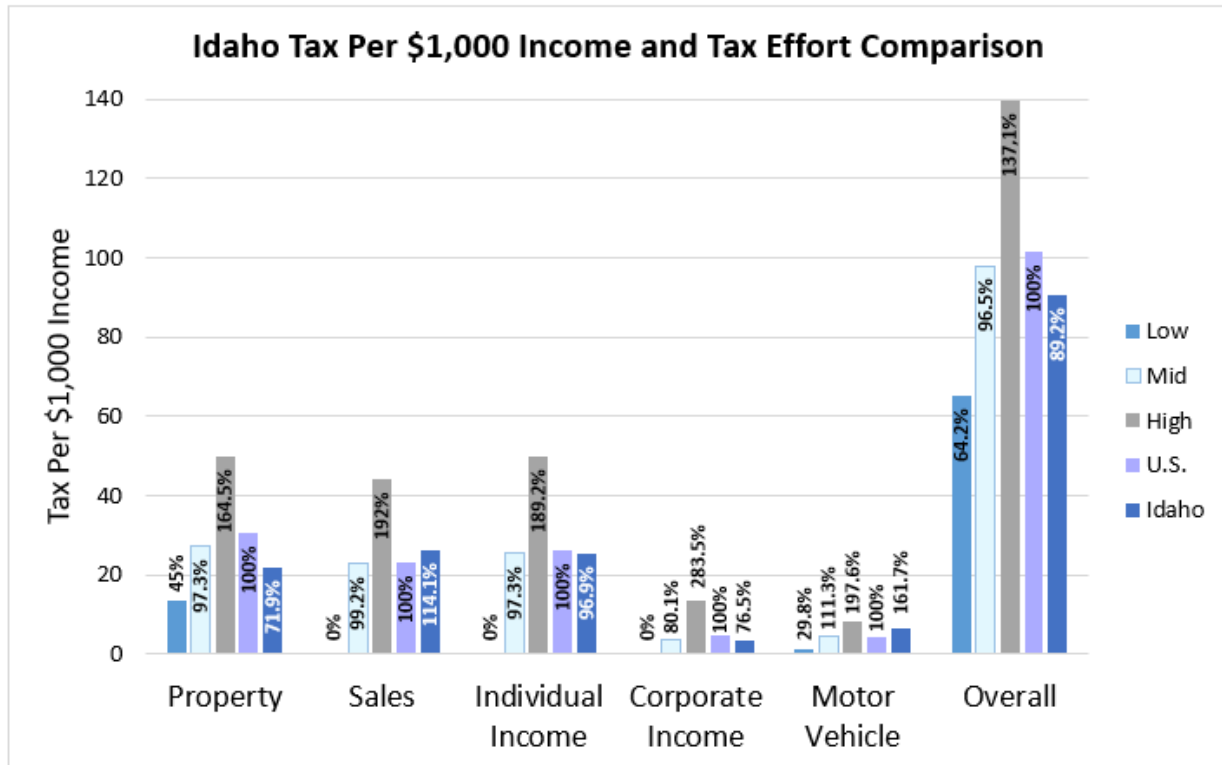


Figure 3: Idaho Tax per \$1,000 Income and Tax Effort Comparison

Figure 3 above helps to visualize the distribution of revenue generated by tax type for the secondary variable personal income. The tax types of property, sales and individual income generate the most revenue. Proportionately, corporate income and motor vehicle generate less revenue. In the visual the legend includes low, mid, high, U.S. and Idaho. These are all reference points to form interpretations of the data. For any tax type where there is no low bar, then there is a state which does not tax that type. For every tax type U.S. is equal to 100% because all states are compared to the U.S. tax effort which is the benchmark for effort analysis.

To understand which states, represent the low, mid, or high, then refer to *table 6*. In the overall category the low is Alaska, the mid is Indiana, and the high is Iowa. Relatively, Idaho is lower than the the U.S. tax efforts for property, individual income, corporate income, and overall. Relatively, Idaho is over the U.S. tax effort in the tax types, sales, and motor vehicle.

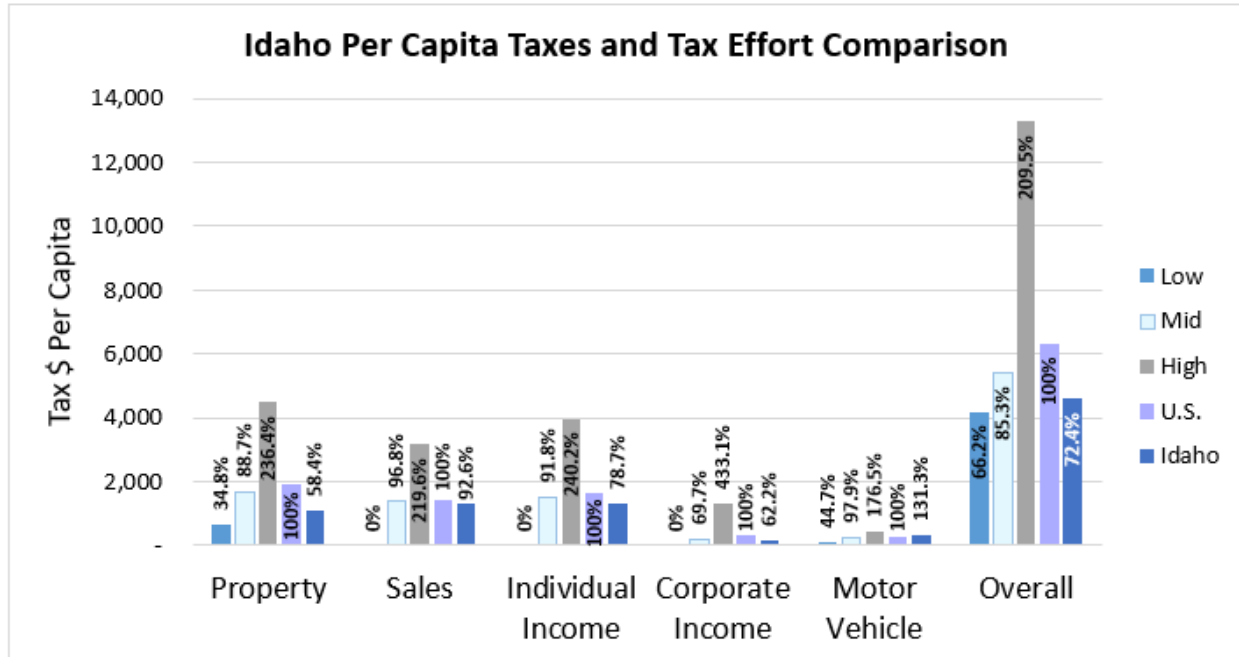


Figure 4: Idaho Tax per Capita and Tax Effort Comparison

Figure 4 above helps to visualize the distribution of revenue generated by tax type for the secondary variable population. The visual is nearly identical to figure 3 but replaces the secondary variable to per capita. The difference in ranges mentioned in the narrative for table 3 are observable in figures 3 and 4. Noticeably, the high bars for each tax type is significantly higher than the low bars for per capita, and this relationship is most noticeable with the overall category.

Relatively, Idaho is below the U.S. tax effort in the tax types, property, sales, individual income, corporate income, and overall, for the secondary variable per capita. Relatively, Idaho is over the U.S. tax effort in the tax types for just motor vehicle for the secondary variable per capita. One significant finding that is observable between both figures 3 and 4, is that sales can either be above or below the national tax effort. This observation helps to visually support that sales tax in Idaho can be subjectively over or underutilized.

National Analysis with Idaho Comparison		Low	Median	High	U.S.	Idaho
Individual Income	Personal income	0	25.63	49.84	26.34	25.54
	Tax Effort	0%	97.3%	189.2%	100%	96.9%
	State	Alaska a.	Rhode Island	California	U.S.	Idaho
	Per Capita	0	1,507.1	3,944.8	1,642.52	1,293.03
	Tax Effort	0%	91.8%	240.2%	100%	78.7%
	State	Alaska a.	North Carolina	Dist. of Col	U.S.	Idaho
Corporate Income	Personal income	0	3.82	13.52	4.77	3.65
	Tax Effort	0%	80.1%	283.5%	100%	76.6%
	State	Nevada b.	West Virginia	Dist. of Col	U.S.	Idaho
	Per Capita	0	207.19	1,288.05	297.42	184.9
	Tax Effort	0%	69.7%	433.1%	100%	62.2%
	State	Nevada b.	Maine	Dist. of Col	U.S.	Idaho
Sales	Personal income	0	22.87	44.27	23.06	26.3
	Tax Effort	0%	99.2%	192%	100%	114.1%
	State	Delaware c.	Colorado	Washington	U.S.	Idaho
	Per Capita	0	1,391.66	3,157.05	1,437.65	1,331.61
	Tax Effort	0%	96.8%	219.6%	100%	92.6%
	State	Delaware c.	Maine	Washington	U.S.	Idaho
Property	Personal income	13.7	27.23	50.09	30.45	21.91
	Tax Effort	45%	89.4%	164.5%	100%	71.9%
	State	Alabama	Florida	Maine	U.S.	Idaho
	Per Capita	660.54	1,684.35	4,488.80	1,898.82	1,109.25
	Tax Effort	34.8%	88.7%	236.4%	100%	58.4%
	State	Alabama	Pennsylvania	Dist. of Col	U.S.	Idaho
Motor Vehicle	Personal income	1.23	4.6	8.17	4.13	6.68
	Tax Effort	29.8%	111.3%	197.6%	100%	161.7%
	State	Dist. of Col	Maine	Iowa	U.S.	Idaho
	Per Capita	115.16	252.26	454.79	257.65	338.34
	Tax Effort	44.7%	97.9%	176.5%	100%	131.3%
	State	New Jersey	Virginia	Iowa	U.S.	Idaho
Overall	Personal income	65.28	98.03	139.7	101.64	90.67
	Tax Effort	64.2%	96.5%	137.1%	100%	89.2%
	State	Alaska	Indiana	Dist. of Col	U.S.	Idaho
	Per Capita	4,197.52	5,402.72	13,273.64	6,337.09	4,590.65
	Tax Effort	66.2%	85.3%	209.5%	100%	72.4%
	State	Alaska	New Hampshire	Dist. of Col	U.S.	Idaho

a. No IIT in Alaska, Florida, Nevada, South Dakota, Texas, Washington, and Wyoming

b. No CIT in Nevada, Texas, Washington, and Wyoming

c. No sales tax in Delaware, Montana, New Hampshire, and Oregon

Table 6: National Analysis with Idaho Comparison

National Analysis

Results illustrated in *table 6* reveal the relative tax burden picture of Idaho and all other states included by tax type for the U.S. Dollar signs were removed from measures per capita and personal income to save space. The analysis is organized into reference points low, median, and high, which adds additional context for interpretations. A zero represents a state which does not tax that type. The narrative is in descending order from individual income.

In Idaho the individual income tax per \$1,000 was \$25.54 which was 9 cents lower than the median claimed by Rhode Island and 90 cents below the U.S. average. Idaho's tax effort was 96.9%, which was -.4% below the median and -3.1% below the U.S. average. In Idaho the individual income per capita was \$1,293.03 which was -\$214.07 lower than the median claimed by North Carolina and -\$349 below the U.S. average. Idaho's tax effort was 78.7%, which was -13.10% below the median and -21.3% below the U.S. average.

In Idaho the corporate income tax per \$1,000 was \$3.65 which was 17 cents lower than the median claimed by West Virginia and \$1.12 below the U.S. average. Idaho's tax effort was 76.6%, which was 3.5% below the median and 23.4% below the U.S. average. In Idaho the corporate income tax per capita was \$184.9 which was \$22.29 lower than the median claimed by Maine and -\$112.52 below the U.S. average. Idaho's tax effort was 62.2%, which was -7.5% below the median and -37.8% below the U.S. average.

In Idaho the sales tax per \$1,000 was \$26.3 which was \$3.43 above the median claimed by Colorado and \$3.24 above the U.S. average. Idaho's tax effort was 114.1%, which was 14.9% above the median and 14.1% above the U.S. average. In Idaho the sales tax per capita was \$1,331.61 which was -60.05 lower than the median claimed by Maine and -\$106.04 below the U.S. average. Idaho's tax effort was 92.6.7%, which was 4.2% below the median and 7.4% below the U.S. average.

In Idaho the property tax per \$1,000 was \$21.91 which was \$5.32 lower than the median claimed by Florida and \$8.54 below the U.S. average. Idaho's tax effort was 71.9%, which was -17.5% below the median and 28.1% below the U.S. average. In Idaho the property tax per capita was \$1,109.25 which was \$575.1 lower than the median claimed by Pennsylvania and -\$789.57 below the U.S. average. Idaho's tax effort was 58.4%, which was -30.3% below the median and -41.6% below the U.S. average.

In Idaho the motor vehicle tax per \$1,000 was \$6.68 which was \$2.08 lower than the median claimed by Maine and \$2.55 below the U.S. average. Idaho's tax effort was 161.7%, which was 50.4% above the median and 61.7% above the U.S. average. In Idaho the motor vehicle per capita was \$338.34 which was \$86.08 above the median claimed by Virginia and \$80.69 below the U.S. average. Idaho's tax effort was 131.3%, which was 33.4% below the median and 31.3% below the U.S. average.

In Idaho the overall tax per \$1,000 was \$90.67 which was \$7.36 lower than the median claimed by Indiana and \$10.97 below the U.S. average. Idaho's tax effort was 89.2%, which was 7.3% below the median and 10.8% below the U.S. average. In Idaho the overall tax per capita was \$4,590.65 which was \$812.07 lower than the median claimed by New Hampshire and \$1,746.44 below the U.S. average. Idaho's tax effort was 72.4%, which was 12.9% below the median and 27.6% below the U.S. average.

Western Regional Analysis

Results illustrated in *table 7* found on the next page include 13 states which make up the western region of the U.S. Through a national analysis of relative state and local tax burden Idaho is moderate and leans less burdensome for its overall tax structure. The western regional provides an additional lens for forming conclusions about Idaho's relative tax structure. The purpose of this analysis is to see if Idaho's results are still comparatively moderate if only western regional states are included in the analysis. The median rank can be a useful point of reference for determining moderation and in this analysis the median rank is 7.

For individual income, of the 13 western regional states Idaho ranked 7th in its tax efforts with individual income for both variables personal income and per capita. Two other states ranked lower than Idaho for both variables and 4 states had no individual income tax. For both variables in individual income California ranked the highest. Six other states had higher relative state and local tax burdens than Idaho for individual income.

For corporate income, of the 13 western regional states Idaho ranked 6th in its tax efforts for both variables personal income and per capita. Three other states lower than Idaho for both variables and 3 states had no corporate income tax. For both variables in corporate income California ranked the highest. Four other states had higher relative state and local tax burdens than Idaho for both variables and 2 states were either higher or lower depending on the variable used.

For sales tax, of the 13 western regional states Idaho ranked 7th in its tax efforts for personal income and 11th in per capita. Four other states ranked lower than Idaho for personal income and only states with no sales tax ranked lower for per capita. For both variables in sales, Washington ranked the highest. Six states had higher tax burdens than Idaho for the variable personal income and 10 states had higher tax burdens for the variable per capita.

For property tax, of the 13 western regional states Idaho ranked 12th in its tax efforts for personal income and 11th in per capita. Two other states ranked lower than Idaho for personal income and 1 state ranked lower for per capita. For both variables in property Alaska ranked the highest. Ten states had higher tax burdens than Idaho for the variable personal income and 11 states had higher tax burdens for the variable per capita.

For motor vehicle tax, of the 13 western regional states Idaho ranked 3rd in its tax efforts for personal income and 6th in per capita. Ten other states ranked lower than Idaho for personal income and 7 states ranked lower for per capita. For both variables in motor vehicle tax Montana ranked the highest. Two states had higher tax burdens than Idaho for the variable personal income and 5 states had higher tax burdens for the variable per capita.

For the overall category, of the 13 western regional states Idaho ranked 9th in its tax efforts for personal income and 12th in per capita. Four other states ranked lower than Idaho for personal income and 1 state ranked lower for per capita. Hawaii ranked highest for personal income and California ranked highest for per capita. Eight states had higher tax burdens than Idaho for the variable personal income and 11 states had higher tax burdens for the variable per capita

Western Regional Analysis		Alaska	Arizona	California	Colorado	Hawaii	Idaho	Montana	Nevada	New Mexico	Oregon	Utah	Washington	Wyoming
Individual Income	Personal Income	0	16.62	49.84	26.00	39.12	25.54	30.80	0	11.59	44.34	37	0	0
	National Rank	10	8	1	6	3	7	5	10	9	2	4	10	10
	Tax Effort	0%	63.1%	189.2%	98.7%	148.5%	96.9%	116.9%	0%	44%	168.3%	140.5%	0%	0%
	Per Capita	0	897.81	3,729.17	1,762.97	2,327.14	1,293.03	1,711.03	0	566.62	2,651.08	1,999.02	0	0
	Western Rank	10	8	1	5	3	7	6	10	9	2	4	10	10
	Tax Effort	0%	54.7%	227%	107.3%	141.7%	78.7%	104.2%	0%	34.5%	161.4%	121.7%	0%	0%
Corporate Income	Personal Income	2.65	2.32	8.89	3.24	2.23	3.65	4.38	0	1.48	5.36	4.14	0	0
	Western Rank	3	8	1	7	9	6	4	11	10	2	5	11	11
	Tax Effort	97.8%	48.7%	186.3%	68%	46.8%	76.6%	91.7%	0%	31%	112.3%	86.7%	0%	0%
	Per Capita	170.59	125.55	665.1	219.9	132.79	184.90	243.1	0	72.18	320.23	223.39	0	0
	Western Rank	7	9	1	5	8	6	3	11	10	2	4	11	11
	Tax Effort	57.4%	42.2%	223.6%	73.9%	44.6%	62.2%	81.7%	0%	24.3%	107.7%	75.1%	0%	0%
Sales	Personal Income	5.61	33.92	20.30	22.87	42.33	26.30	0	39.28	42.67	0	28.21	44.27	21.16
	Western Rank	11	5	10	8	3	7	12	4	2	12	6	1	9
	Tax Effort	24.3%	147.1%	88%	99.2%	183.6%	114.1%	0%	170.3%	185.1%	0%	122.3%	192%	91.7%
	Per Capita	360.65	1,832.01	1,518.96	1,550.97	2,517.98	1,331.61	0	2,262.43	2,085.61	0	1,523.96	3,157.05	1,429.37
	Western Rank	10	5	8	6	2	11	12	3	4	12	7	1	9
	Tax Effort	95%	127.4%	105.7%	107.9%	175.1%	92.6%	0%	157.4%	145.1%	0%	106%	219.6%	99.4%
Property	Personal Income	36.24	23.17	27.95	30.53	27.07	21.91	33.19	21.11	19.15	30.39	22.76	26.66	32.01
	Western Rank	1	9	6	4	7	11	2	12	13	5	10	8	3
	Tax Effort	119%	76.1%	91.8%	100.3%	88.9%	71.9%	109%	69.3%	62.9%	99.8%	74.7%	87.5%	105.1%
	Per Capita	2,330.10	1,251.42	2,091.77	2,070.62	1,610.07	1,109.25	1,843.73	1,215.87	935.90	1,817.22	1,229.61	1,901.05	2,162.73
	Western Rank	1	9	3	4	8	12	6	11	13	7	10	5	2
	Tax Effort	122.7%	65.9%	110.2%	109%	84.8%	58.4%	97.1%	64%	49.3%	95.7%	64.8%	100.1%	113.9%
Motor Vehicle	Personal Income	2.32	2.9	4.41	2.92	6.80	6.68	7.71	4.76	4.48	5.8	4.32	4.84	6.18
	Western Rank	13	12	10	11	2	3	1	8	9	6	5	7	4
	Tax Effort	56.2%	70.2%	106.7%	70.6%	164.6%	161.7%	186.6%	115.2%	108.3%	140.3%	140.4%	117%	149.6%
	Per Capita	149.33	156.69	329.8	197.87	404.65	338.34	428.41	274.11	218.81	346.61	233.16	344.83	417.6
	Western Rank	13	12	7	11	3	6	1	8	10	4	9	5	2
	Tax Effort	58%	60.8%	128%	76.8%	157.1%	131.3%	166.3%	106.4%	84.9%	134.5%	90.5%	133.8%	162.1%
Overall	Personal Income	65.28	85.79	122.88	94.42	130.90	90.67	92.01	88.70	105.93	108.73	104.66	93.45	77.11
	Western Rank	13	11	2	6	1	9	8	10	4	3	5	7	12
	Tax Effort	64.2%	84.4%	120.9%	92.9%	128.8%	89.2%	90.5%	87.3%	104.2%	107%	103%	91.9%	75.9%
	Per Capita	4,197.52	4,632.88	9,194.77	6,402.99	7,786.43	4,590.65	5,112.02	5,109.51	5,177.44	6,500.87	5,653.96	6,664.48	5,210.2
	Western Rank	13	11	1	5	2	12	9	10	8	4	6	3	7
	Tax Effort	66.2%	73.1%	145.1%	101%	122.9%	72.4%	80.7%	80.6%	81.7%	102.6%	89.2%	105.2%	82.2%

* Personal income is the tax category revenue per 1000\$ personal income.

** Per Capita is the revenue by tax category divided by the population.

Table 7: Western Regional Analysis

Discussion

Historically perspectives surrounding tax effort ranks have shifted depending on the intentions of the studies they came from. The Southern Regional Education Board and the Advisory Commission on Intergovernmental Relations initially observed tax effort ranks to strengthen arguments for leveraging taxes for the sake of producing more revenue for desired programs. In those studies, if a state ranked 51 for their tax effort in any pillar of their tax structure, then there would be solid evidence to support adjusting policies for that tax type. From a state taxpayer's viewpoint, a 51 would be the best possible result, because it would mean the lowest tax burden. A third perspective is that a median rank or a tax effort of 100% is best, because fair taxation means balancing funds for public programs and the tax burdens of the state and local citizens. In the *Idaho Potential Tax Comparative*, the purpose of analysis is to identify whether Idaho's tax structure based on 6 categories is fair.

In this study fair taxation is identified when a state is either closest to the mean or median, depending on the analysis, to determine moderation. A moderate tax burden is typified by a state which has a tax effort equal to 100% which is the national state average. Some states forgo revenue in certain tax types and so their burden is effectively 0 in those types. Typically, states which forgo taxation in any major category have developed alternative primary revenue sources. Alaska for instance forgoes an individual income tax but has a heavy reliance on oil. Nevada forgoes an individual income tax and a corporate income tax but has a heavy reliance on gambling. Wyoming is unique because it forgoes an individual income tax and a corporate income tax, and it has one of the lowest relative state and local tax burdens of any U.S. state, but also has the smallest population of any U.S. state.

Varying factors may influence a person's desirability to live in any state. America's wealthiest individuals target states which benefit them based on the state's tax structure. When the tax structure for a state is moderate, such as Idaho's, then it becomes advantageous to competitively adjust policies to balance the needs of the state and the individual. Competitive balancing is especially attractive for those who live within a state and grow accustomed to their relative tax burdens and the state programs they benefit from. When the bulk of revenue comes from tax then there is added pressure on the state government to develop programs which benefit a wide spectrum of needs across that state. More research should be invested in Idaho to identify the relationship between relative state and local tax burdens and Idaho citizens satisfaction with programs funded by tax revenue. The study reveals that in most tax types except for motor vehicle and subjectively sales tax, Idaho's tax structure is fair and balanced. However, this answer might not calm the Idaho taxpayer who believes their tax dollars are not working for them. the taxpayer may continue to feel that their tax burden is proportionately unfair despite the results of the study. Good surveying with follow up, tax education programs, clear communication of where tax dollars go, and tax burden studies, help taxpayers feel that they are being taxed fairly.

Conclusion

This study on tax burden is intended for every Idaho taxpayer who wondered how their relative state and local tax efforts compared across the country. 50 U.S. states and the Dist. Of Columbia were included in the analysis. Idaho ranked 35th for the secondary variable personal income, and 43rd for the secondary variable population. For the secondary variable personal income Idaho's overall tax efforts were 10.8% below the national average tax rate and 27.6% below the national average for the secondary variable population. In 3 out of 5 tax types Idaho underutilizes its tax efforts. Idaho overutilizes its tax efforts for the category motor vehicle, and when the secondary variable personal income is used, overutilizes its tax effort for sales tax. Tax efforts are mostly favorable for Idaho taxpayers; however, motor vehicle taxes are overutilized and sales tax is worth watching. The overall tax effort for both variables population and personal income are quite favorably below 100% for Idahoans.

The tax type which has the greatest potential for increasing revenue while remaining under the national average for tax effort is property. The revenue per capita for property tax is \$1,109.25. and is the third highest source of tax revenue. Sales tax is the second highest source of tax revenue, and individual income is the first. For the variable personal income property tax effort is 71.9% and just 58.4% for population.² The tax type motor vehicle is the most overutilized tax type and has the greatest need for an adjustment. Motor vehicle is the combination of the categories motor fuel and motor vehicle license. The category should be split up and investigated separately to see if either one or both are overutilized. When the secondary variable personal income is used for analysis then the tax type motor vehicle is 61.7% overutilized, and when the secondary variable population is used, is 31.3% overutilized.

The 2021 edition of the *Idaho Potential Tax Comparative* helps to address how state and local tax burdens compare between Idaho and the U.S. This literature can be a helpful educational piece for any Idaho taxpayer. This study can be used as a springboard for additional studies, and the tables included in the appendix can be a helpful tool. This study should be especially helpful for legislation and policy makers. This study helps contribute to Idaho Tax Commission's overall mission to, "Benefit Idaho through courteous customer service, education, and fair tax administration." There are two significant limitations to the effective delivery of this study. The first is that this study lacks the more granular tax burden findings which come from a tax incidence study. The second is that there is a void which needs to be filled so that taxpayers understand where their tax dollars go and then can be surveyed to report if they are satisfied with the allocation of their tax dollars. Both are potential studies which would further help promote Idaho State Tax Commission's overall mission and improve state governments relationship with its taxpayers.

² Property tax generates local revenue in the state and is collected by counties. This implication does impact the feasibility for leveraging this revenue, and additionally would not help to generate more revenue for state funded programs.

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Glossary

Overutilization: When the actual collection of the state exceeds the potential tax calculated from the national average, then the state is overutilizing its tax potential.

Per capita: The calculated average per each individual person. Calculated by dividing the population by the respective category, individual income tax, corporate tax and so forth.

Personal income: The income people living in each state and the District of Columbia get from wages, proprietors' income, dividends, interest, rents, and government benefits. These statistics help assess and compare the economic well-being of state residents.

Progressive tax: If the percentage of income paid in taxes increases as income increases then it is a progressive tax. Progressive taxes are generally taxes based on income.

Regressive tax: When the tax liability as a percentage of income increases as taxpayer income declines. Regressive taxes are generally based on sales or property tax.

State and local tax burden: The relative combined state and local tax burden placed on the state population.

Tax: Revenue sources such as sales and property taxes and license fees, as defined by the U.S. Bureau of the Census. The tax system is the aggregate of all taxes used in the state.

Tax burden: The relative burden placed on individual taxpayers or classes of taxpayers.

Tax capacity: Is the yield for each state when the representative tax rate is applied to the standardized measure of the tax base.

Tax collections: Represents the actual yields of a tax or a tax system.

Tax effort: Measures the extent to which the state and their subdivisions tap their available taxable resources.

Tax potential: Represents the yield that would be achieved in a state for any given tax by applying a tax rate equal to the national average to the relevant tax base in the state. Can also be referred to as potential collection.

Revenue per thousand dollars of income: The tax revenue generated on average per 1,000\$ of personal income. Calculated by taking the tax revenue generated and multiplying by 1,000, and then dividing that number by the total personal income. Can also be calculated by taking the personal income and dividing by 1,000, and then dividing that number by the tax revenue generated.

Tax incidence: Is the division of a tax burden among the affected parties.

Underutilization: When the potential tax calculated from the national average exceeds the actual collection of the state, then the state is underutilizing its tax potential.

TABLE I: FY 2021 PROPERTY TAX BURDEN - BASED ON TOTAL PERSONAL INCOME							9/21/23
State	Personal Income \$ Million	Property Tax Revenue \$ Million	Tax Capacity	Utilized Capacity	Tax Rate	Tax Effort	Rank
United States	20,693,505	630,207.8			3.05%		
Alabama	243,076	3,329.0	7,402.7	4,073.70	1.37%	45.0%	51
Alaska	47,112	1,707.2	1,434.8	(272.42)	3.62%	119.0%	12
Arizona	392,949	9,105.7	11,967.0	2,861.31	2.32%	76.1%	37
Arkansas	148,480	2,524.0	4,521.9	1,997.83	1.70%	55.8%	49
California	2,936,067	82,076.5	89,416.1	7,339.59	2.80%	91.8%	24
Colorado	394,149	12,034.6	12,003.6	(31.02)	3.05%	100.3%	19
Connecticut	292,854	11,870.8	8,918.7	(2,952.13)	4.05%	133.1%	7
Delaware	58,272	1,110.5	1,774.6	664.11	1.91%	62.6%	46
Dist. of Col.	63,813	3,007.7	1,943.4	(1,064.32)	4.71%	154.8%	4
Florida	1,301,396	35,443.1	39,633.2	4,190.10	2.72%	89.4%	26
Georgia	584,049	15,081.6	17,786.8	2,705.19	2.58%	84.8%	34
Hawaii	85,748	2,321.0	2,611.4	290.40	2.71%	88.9%	28
Idaho	96,248	2,108.6	2,931.2	822.57	2.19%	71.9%	41
Illinois	830,055	31,251.7	25,278.8	(5,972.83)	3.77%	123.6%	10
Indiana	372,617	8,241.6	11,347.8	3,106.24	2.21%	72.6%	40
Iowa	177,834	6,193.4	5,415.8	(777.56)	3.48%	114.4%	13
Kansas	169,574	5,260.2	5,164.3	(95.90)	3.10%	101.9%	17
Kentucky	223,695	4,364.2	6,812.5	2,448.30	1.95%	64.1%	44
Louisiana	244,322	4,591.0	7,440.7	2,849.71	1.88%	61.7%	47
Maine	77,948	3,904.1	2,373.8	(1,530.26)	5.01%	164.5%	1
Maryland	421,330	11,203.4	12,831.3	1,627.91	2.66%	87.3%	32
Massachusetts	570,976	19,569.4	17,388.7	(2,180.67)	3.43%	112.5%	14
Michigan	558,207	16,680.8	16,999.8	319.08	2.99%	98.1%	21
Minnesota	368,975	10,678.5	11,236.9	558.34	2.89%	95.0%	23
Mississippi	131,781	3,557.3	4,013.3	455.97	2.70%	88.6%	29
Missouri	333,466	8,226.7	10,155.5	1,928.78	2.47%	81.0%	36
Montana	61,351	2,036.0	1,868.4	(167.56)	3.32%	109.0%	15
Nebraska	117,155	4,263.9	3,567.9	(696.02)	3.64%	119.5%	11
Nevada	181,098	3,822.7	5,515.2	1,692.54	2.11%	69.3%	42
New Hampshire	98,095	4,588.8	2,987.4	(1,601.38)	4.68%	153.6%	5
New Jersey	693,494	32,793.1	21,119.9	(11,673.12)	4.73%	155.3%	3
New Mexico	103,413	1,980.3	3,149.4	1,169.12	1.91%	62.9%	45
New York	1,493,737	66,384.8	45,490.8	(20,893.93)	4.44%	145.9%	6
North Carolina	570,026	11,862.8	17,359.8	5,496.96	2.08%	68.3%	43
North Dakota	49,059	1,219.9	1,494.1	274.20	2.49%	81.6%	35
Ohio	657,460	18,256.2	20,022.5	1,766.37	2.78%	91.2%	25
Oklahoma	207,734	3,662.0	6,326.4	2,664.39	1.76%	57.9%	48
Oregon	253,876	7,716.2	7,731.6	15.45	3.04%	99.8%	20
Pennsylvania	817,818	21,836.0	24,906.1	3,070.18	2.67%	87.7%	30
Rhode Island	68,577	2,700.7	2,088.5	(612.23)	3.94%	129.3%	8
South Carolina	263,435	7,166.5	8,022.8	856.28	2.72%	89.3%	27
South Dakota	56,224	1,488.4	1,712.3	223.82	2.65%	86.9%	33
Tennessee	380,465	6,455.9	11,586.8	5,130.93	1.70%	55.7%	50
Texas	1,700,661	65,553.3	51,792.6	(13,760.71)	3.85%	126.6%	9
Utah	180,325	4,104.4	5,491.7	1,387.27	2.28%	74.7%	39
Vermont	39,172	1,935.6	1,192.9	(742.61)	4.94%	162.2%	2
Virginia	557,686	16,566.8	16,984.0	417.13	2.97%	97.5%	22
Washington	551,903	14,711.6	16,807.8	2,096.21	2.67%	87.5%	31
West Virginia	83,921	1,921.9	2,555.8	633.86	2.29%	75.2%	38
Wisconsin	342,719	10,485.7	10,437.3	(48.38)	3.06%	100.5%	18
Wyoming	39,108	1,251.8	1,191.0	(60.80)	3.20%	105.1%	16

TABLE II: FY 2021 SALES TAX BURDEN - BASED ON TOTAL PERSONAL INCOME							9/21/23
State	Personal Income FY2021 \$ Million	Sales Tax Revenue \$ Million	Tax Capacity	Utilized Capacity	Tax Rate	Tax Effort	Rank
United States	20,693,505	477,145.4			2.31%		
Alabama	243,076	6,885.4	5,604.8	(1,280.6)	2.83%	122.8%	13
Alaska	47,112	264.2	1,086.3	822.1	0.56%	24.3%	47
Arizona	392,949	13,330.3	9,060.5	(4,269.8)	3.39%	147.1%	8
Arkansas	148,480	5,668.1	3,423.6	(2,244.5)	3.82%	165.6%	5
California	2,936,067	59,600.7	67,699.1	8,098.4	2.03%	88.0%	32
Colorado	394,149	9,014.4	9,088.2	73.8	2.29%	99.2%	26
Connecticut	292,854	5,252.7	6,752.5	1,499.9	1.79%	77.8%	41
Delaware	58,272	0.0	1,343.6	1,343.6	0.00%	0.0%	48
Dist. of Col.	63,813	1,233.0	1,471.4	238.4	1.93%	83.8%	36
Florida	1,301,396	33,949.4	30,007.3	(3,942.2)	2.61%	113.1%	17
Georgia	584,049	12,057.8	13,466.8	1,409.0	2.06%	89.5%	29
Hawaii	85,748	3,629.8	1,977.2	(1,652.6)	4.23%	183.6%	3
Idaho	96,248	2,531.3	2,219.3	(312.0)	2.63%	114.1%	16
Illinois	830,055	15,657.7	19,139.2	3,481.5	1.89%	81.8%	39
Indiana	372,617	9,282.9	8,591.7	(691.2)	2.49%	108.0%	20
Iowa	177,834	4,470.5	4,100.4	(370.1)	2.51%	109.0%	19
Kansas	169,574	4,806.5	3,910.0	(896.5)	2.83%	122.9%	12
Kentucky	223,695	4,558.5	5,157.9	599.5	2.04%	88.4%	31
Louisiana	244,322	9,161.8	5,633.5	(3,528.3)	3.75%	162.6%	6
Maine	77,948	1,909.7	1,797.3	(112.4)	2.45%	106.3%	22
Maryland	421,330	5,458.9	9,714.9	4,256.0	1.30%	56.2%	46
Massachusetts	570,976	7,785.1	13,165.4	5,380.3	1.36%	59.1%	44
Michigan	558,207	11,190.3	12,871.0	1,680.7	2.00%	86.9%	33
Minnesota	368,975	7,079.0	8,507.7	1,428.8	1.92%	83.2%	37
Mississippi	131,781	4,230.4	3,038.6	(1,191.8)	3.21%	139.2%	9
Missouri	333,466	7,687.4	7,689.0	1.6	2.31%	100.0%	25
Montana	61,351	0.0	1,414.6	1,414.6	0.00%	0.0%	48
Nebraska	117,155	2,875.4	2,701.3	(174.1)	2.45%	106.4%	21
Nevada	181,098	7,113.1	4,175.7	(2,937.4)	3.93%	170.3%	4
New Hampshire	98,095	0.0	2,261.9	2,261.9	0.00%	0.0%	48
New Jersey	693,494	12,803.3	15,990.4	3,187.1	1.85%	80.1%	40
New Mexico	103,413	4,412.9	2,384.5	(2,028.4)	4.27%	185.1%	2
New York	1,493,737	32,570.0	34,442.2	1,872.1	2.18%	94.6%	27
North Carolina	570,026	13,651.9	13,143.5	(508.4)	2.39%	103.9%	24
North Dakota	49,059	1,189.6	1,131.2	(58.4)	2.42%	105.2%	23
Ohio	657,460	16,893.0	15,159.5	(1,733.4)	2.57%	111.4%	18
Oklahoma	207,734	5,679.0	4,789.9	(889.1)	2.73%	118.6%	15
Oregon	253,876	0.0	5,853.8	5,853.8	0.00%	0.0%	48
Pennsylvania	817,818	14,652.2	18,857.0	4,204.9	1.79%	77.7%	42
Rhode Island	68,577	1,334.9	1,581.2	246.3	1.95%	84.4%	35
South Carolina	263,435	5,418.6	6,074.2	655.6	2.06%	89.2%	30
South Dakota	56,224	1,671.7	1,296.4	(375.4)	2.97%	129.0%	10
Tennessee	380,465	13,130.3	8,772.7	(4,357.6)	3.45%	149.7%	7
Texas	1,700,661	49,575.1	39,213.4	(10,361.7)	2.92%	126.4%	11
Utah	180,325	5,087.0	4,157.9	(929.1)	2.82%	122.3%	14
Vermont	39,172	522.4	903.2	380.8	1.33%	57.8%	45
Virginia	557,686	8,143.6	12,859.0	4,715.4	1.46%	63.3%	43
Washington	551,903	24,431.4	12,725.6	(11,705.8)	4.43%	192.0%	1
West Virginia	83,921	1,609.5	1,935.0	325.5	1.92%	83.2%	38
Wisconsin	342,719	6,857.3	7,902.3	1,045.0	2.00%	86.8%	34
Wyoming	39,108	827.3	901.7	74.4	2.12%	91.7%	28

TABLE III: FY 2021 INDIVIDUAL INCOME TAX BURDEN - BASED ON TOTAL PERSONAL INCOME							9/21/23
State	Personal Income FY2021 \$ Million	Individual Income Tax Revenue \$ Million	Tax Capacity	Utilized Capacity	Tax Rate	Tax Effort	Rank
United States	20,693,505	545,142.1			2.63%		
Alabama	243,076	5,037.1	6,403.5	1,366.4	2.07%	78.7%	35
Alaska	47,112	0.0	1,241.1	1,241.1	0.00%	0.0%	45
Arizona	392,949	6,532.8	10,351.7	3,819.0	1.66%	63.1%	39
Arkansas	148,480	3,467.1	3,911.5	444.4	2.34%	88.6%	33
California	2,936,067	146,324.6	77,346.7	(68,977.9)	4.98%	189.2%	1
Colorado	394,149	10,246.5	10,383.3	136.8	2.60%	98.7%	25
Connecticut	292,854	10,259.2	7,714.8	(2,544.4)	3.50%	133.0%	10
Delaware	58,272	2,148.3	1,535.1	(613.2)	3.69%	139.9%	9
Dist. of Col.	63,813	2,643.2	1,681.1	(962.1)	4.14%	157.2%	4
Florida	1,301,396	0.0	34,283.5	34,283.5	0.00%	0.0%	45
Georgia	584,049	14,220.9	15,386.0	1,165.1	2.43%	92.4%	31
Hawaii	85,748	3,354.7	2,258.9	(1,095.8)	3.91%	148.5%	7
Idaho	96,248	2,457.9	2,535.5	77.6	2.55%	96.9%	27
Illinois	830,055	21,870.7	21,866.7	(4.0)	2.63%	100.0%	24
Indiana	372,617	11,783.9	9,816.1	(1,967.8)	3.16%	120.0%	12
Iowa	177,834	4,371.0	4,684.8	313.8	2.46%	93.3%	30
Kansas	169,574	4,618.4	4,467.2	(151.2)	2.72%	103.4%	18
Kentucky	223,695	6,886.5	5,892.9	(993.6)	3.08%	116.9%	15
Louisiana	244,322	3,933.1	6,436.3	2,503.2	1.61%	61.1%	40
Maine	77,948	2,075.3	2,053.4	(21.8)	2.66%	101.1%	22
Maryland	421,330	17,228.9	11,099.4	(6,129.5)	4.09%	155.2%	6
Massachusetts	570,976	19,683.5	15,041.6	(4,641.9)	3.45%	130.9%	11
Michigan	558,207	12,648.1	14,705.2	2,057.1	2.27%	86.0%	34
Minnesota	368,975	15,170.6	9,720.1	(5,450.5)	4.11%	156.1%	5
Mississippi	131,781	2,515.6	3,471.6	955.9	1.91%	72.5%	37
Missouri	333,466	8,202.9	8,784.7	581.8	2.46%	93.4%	29
Montana	61,351	1,889.4	1,616.2	(273.2)	3.08%	116.9%	14
Nebraska	117,155	3,130.6	3,086.3	(44.3)	2.67%	101.4%	21
Nevada	181,098	0.0	4,770.8	4,770.8	0.00%	0.0%	45
New Hampshire	98,095	148.6	2,584.2	2,435.5	0.15%	5.8%	43
New Jersey	693,494	16,833.5	18,269.2	1,435.7	2.43%	92.1%	32
New Mexico	103,413	1,198.9	2,724.3	1,525.4	1.16%	44.0%	41
New York	1,493,737	70,621.6	39,350.5	(31,271.2)	4.73%	179.5%	2
North Carolina	570,026	15,908.1	15,016.6	(891.5)	2.79%	105.9%	17
North Dakota	49,059	448.7	1,292.4	843.7	0.91%	34.7%	42
Ohio	657,460	16,616.6	17,319.9	703.3	2.53%	95.9%	28
Oklahoma	207,734	3,767.7	5,472.5	1,704.8	1.81%	68.8%	38
Oregon	253,876	11,256.9	6,688.0	(4,568.9)	4.43%	168.3%	3
Pennsylvania	817,818	21,985.1	21,544.3	(440.8)	2.69%	102.0%	19
Rhode Island	68,577	1,757.7	1,806.6	48.9	2.56%	97.3%	26
South Carolina	263,435	5,456.4	6,939.8	1,483.5	2.07%	78.6%	36
South Dakota	56,224	0.0	1,481.1	1,481.1	0.00%	0.0%	45
Tennessee	380,465	179.4	10,022.8	9,843.5	0.05%	1.8%	44
Texas	1,700,661	0.0	44,801.6	44,801.6	0.00%	0.0%	45
Utah	180,325	6,672.7	4,750.4	(1,922.3)	3.70%	140.5%	8
Vermont	39,172	1,233.2	1,031.9	(201.2)	3.15%	119.5%	13
Virginia	557,686	17,066.6	14,691.5	(2,375.1)	3.06%	116.2%	16
Washington	551,903	0.0	14,539.1	14,539.1	0.00%	0.0%	45
West Virginia	83,921	2,253.8	2,210.8	(43.0)	2.69%	101.9%	20
Wisconsin	342,719	9,036.0	9,028.5	(7.5)	2.64%	100.1%	23
Wyoming	39,108	0.0	1,030.2	1,030.2	0.00%	0.0%	45

TABLE IV: FY 2021 CORPORATE INCOME TAX BURDEN - BASED ON TOTAL PERSONAL INCOME							9/21/23
State	Personal Income FY2021 \$ Million	Corporate Income Tax Revenue \$ Million	Tax Capacity	Utilized Capacity	Tax Rate	Tax Effort	Rank
United States	20,693,505	98,713.2			0.48%		
Alabama	243,076	1,134.3	1,159.5	25.3	0.47%	97.8%	17
Alaska	47,112	125.0	224.7	99.8	0.27%	55.6%	39
Arizona	392,949	913.6	1,874.5	960.9	0.23%	48.7%	43
Arkansas	148,480	618.5	708.3	89.8	0.42%	87.3%	24
California	2,936,067	26,097.3	14,005.8	(12,091.5)	0.89%	186.3%	4
Colorado	394,149	1,278.0	1,880.2	602.1	0.32%	68.0%	31
Connecticut	292,854	2,607.1	1,397.0	(1,210.1)	0.89%	186.6%	3
Delaware	58,272	341.9	278.0	(63.9)	0.59%	123.0%	12
Dist. of Col.	63,813	863.1	304.4	(558.7)	1.35%	283.5%	1
Florida	1,301,396	3,407.2	6,208.0	2,800.8	0.26%	54.9%	40
Georgia	584,049	1,750.7	2,786.1	1,035.3	0.30%	62.8%	33
Hawaii	85,748	191.4	409.0	217.6	0.22%	46.8%	44
Idaho	96,248	351.5	459.1	107.6	0.37%	76.6%	29
Illinois	830,055	5,729.5	3,959.6	(1,769.9)	0.69%	144.7%	8
Indiana	372,617	1,385.2	1,777.5	392.3	0.37%	77.9%	28
Iowa	177,834	793.6	848.3	54.7	0.45%	93.6%	18
Kansas	169,574	727.4	808.9	81.5	0.43%	89.9%	21
Kentucky	223,695	1,152.5	1,067.1	(85.4)	0.52%	108.0%	15
Louisiana	244,322	587.7	1,165.5	577.7	0.24%	50.4%	41
Maine	77,948	284.3	371.8	87.5	0.36%	76.5%	30
Maryland	421,330	1,840.7	2,009.8	169.1	0.44%	91.6%	20
Massachusetts	570,976	3,673.0	2,723.7	(949.3)	0.64%	134.9%	11
Michigan	558,207	1,496.5	2,662.8	1,166.3	0.27%	56.2%	37
Minnesota	368,975	2,423.4	1,760.1	(663.3)	0.66%	137.7%	10
Mississippi	131,781	550.2	628.6	78.4	0.42%	87.5%	23
Missouri	333,466	777.0	1,590.7	813.7	0.23%	48.8%	42
Montana	61,351	268.4	292.7	24.2	0.44%	91.7%	19
Nebraska	117,155	571.2	558.9	(12.4)	0.49%	102.2%	16
Nevada	181,098	0.0	863.9	863.9	0.00%	0.0%	48
New Hampshire	98,095	1,010.0	467.9	(542.0)	1.03%	215.8%	2
New Jersey	693,494	5,959.8	3,308.1	(2,651.6)	0.86%	180.2%	5
New Mexico	103,413	152.7	493.3	340.6	0.15%	31.0%	45
New York	1,493,737	12,160.5	7,125.5	(5,035.0)	0.81%	170.7%	6
North Carolina	570,026	1,515.7	2,719.2	1,203.5	0.27%	55.7%	38
North Dakota	49,059	155.5	234.0	78.6	0.32%	66.4%	32
Ohio	657,460	276.8	3,136.2	2,859.5	0.04%	8.8%	47
Oklahoma	207,734	601.2	990.9	389.7	0.29%	60.7%	34
Oregon	253,876	1,359.8	1,211.1	(148.7)	0.54%	112.3%	14
Pennsylvania	817,818	4,635.1	3,901.2	(733.9)	0.57%	118.8%	13
Rhode Island	68,577	257.9	327.1	69.2	0.38%	78.9%	27
South Carolina	263,435	740.2	1,256.7	516.5	0.28%	58.9%	36
South Dakota	56,224	54.0	268.2	214.2	0.10%	20.1%	46
Tennessee	380,465	2,564.5	1,814.9	(749.5)	0.67%	141.3%	9
Texas	1,700,661	0.0	8,112.6	8,112.6	0.00%	0.0%	48
Utah	180,325	745.7	860.2	114.5	0.41%	86.7%	25
Vermont	39,172	166.8	186.9	20.0	0.43%	89.3%	22
Virginia	557,686	1,579.3	2,660.3	1,081.0	0.28%	59.4%	35
Washington	551,903	0.0	2,632.7	2,632.7	0.00%	0.0%	48
West Virginia	83,921	320.5	400.3	79.8	0.38%	80.1%	26
Wisconsin	342,719	2,517.2	1,634.9	(882.3)	0.73%	154.0%	7
Wyoming	39,108	0	186.6	186.6	0.00%	0.0%	48

TABLE V: FY 2021 IIT + CIT BURDEN - BASED ON TOTAL PERSONAL INCOME							9/21/23
State	Personal Income FY2021 \$ Million	IIT. & CIT. Income Revenue \$ Million	Tax Capacity	Utilized Capacity	Tax Rate	Tax Effort	Rank
United States	20,693,505	643,855.3			3.11%		
Alabama	243,076	6,171.3	7,563.0	1,391.7	2.54%	81.6%	34
Alaska	47,112	125.0	1,465.9	1,340.9	0.27%	8.5%	45
Arizona	392,949	7,446.3	12,226.2	4,779.8	1.89%	60.9%	39
Arkansas	148,480	4,085.6	4,619.8	534.2	2.75%	88.4%	30
California	2,936,067	172,421.9	91,352.4	(81,069.4)	5.87%	188.7%	1
Colorado	394,149	11,524.6	12,263.5	738.9	2.92%	94.0%	27
Connecticut	292,854	12,866.2	9,111.8	(3,754.4)	4.39%	141.2%	7
Delaware	58,272	2,490.2	1,813.1	(677.1)	4.27%	137.3%	8
Dist. of Col.	63,813	3,506.3	1,985.5	(1,520.8)	5.49%	176.6%	3
Florida	1,301,396	3,407.2	40,491.5	37,084.3	0.26%	8.4%	46
Georgia	584,049	15,971.6	18,172.0	2,200.4	2.73%	87.9%	31
Hawaii	85,748	3,546.1	2,668.0	(878.2)	4.14%	132.9%	9
Idaho	96,248	2,809.4	2,994.6	185.2	2.92%	93.8%	28
Illinois	830,055	27,600.2	25,826.2	(1,773.9)	3.33%	106.9%	18
Indiana	372,617	13,169.1	11,593.6	(1,575.5)	3.53%	113.6%	14
Iowa	177,834	5,164.6	5,533.1	368.5	2.90%	93.3%	29
Kansas	169,574	5,345.8	5,276.1	(69.7)	3.15%	101.3%	22
Kentucky	223,695	8,039.0	6,960.0	(1,079.0)	3.59%	115.5%	12
Louisiana	244,322	4,520.9	7,601.8	3,081.0	1.85%	59.5%	40
Maine	77,948	2,359.6	2,425.3	65.7	3.03%	97.3%	25
Maryland	421,330	19,069.6	13,109.2	(5,960.4)	4.53%	145.5%	6
Massachusetts	570,976	23,356.5	17,765.3	(5,591.2)	4.09%	131.5%	11
Michigan	558,207	14,144.6	17,368.0	3,223.4	2.53%	81.4%	35
Minnesota	368,975	17,594.0	11,480.2	(6,113.8)	4.77%	153.3%	5
Mississippi	131,781	3,065.8	4,100.2	1,034.4	2.33%	74.8%	37
Missouri	333,466	8,979.9	10,375.4	1,395.5	2.69%	86.5%	32
Montana	61,351	2,157.9	1,908.9	(249.0)	3.52%	113.0%	15
Nebraska	117,155	3,701.8	3,645.1	(56.7)	3.16%	101.6%	21
Nevada	181,098	0.0	5,634.7	5,634.7	0.00%	0.0%	48
New Hampshire	98,095	1,158.6	3,052.1	1,893.5	1.18%	38.0%	43
New Jersey	693,494	22,793.3	21,577.3	(1,216.0)	3.29%	105.6%	19
New Mexico	103,413	1,351.6	3,217.6	1,865.9	1.31%	42.0%	41
New York	1,493,737	82,782.1	46,475.9	(36,306.2)	5.54%	178.1%	2
North Carolina	570,026	17,423.7	17,735.7	312.0	3.06%	98.2%	24
North Dakota	49,059	604.2	1,526.4	922.3	1.23%	39.6%	42
Ohio	657,460	16,893.4	20,456.1	3,562.8	2.57%	82.6%	33
Oklahoma	207,734	4,368.9	6,463.4	2,094.5	2.10%	67.6%	38
Oregon	253,876	12,616.7	7,899.1	(4,717.6)	4.97%	159.7%	4
Pennsylvania	817,818	26,620.1	25,445.5	(1,174.6)	3.26%	104.6%	20
Rhode Island	68,577	2,015.6	2,133.7	118.1	2.94%	94.5%	26
South Carolina	263,435	6,196.6	8,196.5	1,999.9	2.35%	75.6%	36
South Dakota	56,224	54.0	1,749.3	1,695.4	0.10%	3.1%	47
Tennessee	380,465	2,743.8	11,837.8	9,093.9	0.72%	23.2%	44
Texas	1,700,661	0.0	52,914.2	52,914.2	0.00%	0.0%	48
Utah	180,325	7,418.4	5,610.6	(1,807.8)	4.11%	132.2%	10
Vermont	39,172	1,400.0	1,218.8	(181.2)	3.57%	114.9%	13
Virginia	557,686	18,645.9	17,351.8	(1,294.1)	3.34%	107.5%	17
Washington	551,903	0.0	17,171.8	17,171.8	0.00%	0.0%	48
West Virginia	83,921	2,574.3	2,611.1	36.8	3.07%	98.6%	23
Wisconsin	342,719	11,553.2	10,663.3	(889.8)	3.37%	108.3%	16
Wyoming	39,108	0.0	1,216.8	1,216.8	0.00%	0.0%	48

**TABLE VI: FY 2021 MOTOR VEHICLE TAX BURDEN - BASED ON
TOTAL PERSONAL INCOME**

9/21/23

State	Personal Income FY2021 \$ Million	Motor Vehicle Tax Revenue \$ Million	Tax Capacity	Utilized Capacity	Tax Rate	Tax Effort	Rank
United States	20,693,505	85,513.9			0.41%		
Alabama	243,076	1,273.1	1,004.5	(268.6)	0.52%	126.7%	16
Alaska	47,112	109.4	194.7	85.3	0.23%	56.2%	45
Arizona	392,949	1,140.1	1,623.8	483.7	0.29%	70.2%	43
Arkansas	148,480	767.0	613.6	(153.4)	0.52%	125.0%	17
California	2,936,067	12,940.5	12,133.0	(807.5)	0.44%	106.7%	30
Colorado	394,149	1,150.0	1,628.8	478.8	0.29%	70.6%	42
Connecticut	292,854	693.1	1,210.2	517.1	0.24%	57.3%	44
Delaware	58,272	187.0	240.8	53.8	0.32%	77.7%	39
Dist. of Col.	63,813	78.7	263.7	185.0	0.12%	29.8%	51
Florida	1,301,396	5,223.7	5,377.9	154.2	0.40%	97.1%	34
Georgia	584,049	2,188.6	2,413.5	224.9	0.37%	90.7%	36
Hawaii	85,748	583.3	354.3	(229.0)	0.68%	164.6%	3
Idaho	96,248	643.2	397.7	(245.4)	0.67%	161.7%	5
Illinois	830,055	4,979.2	3,430.1	(1,549.1)	0.60%	145.2%	7
Indiana	372,617	1,952.7	1,539.8	(412.9)	0.52%	126.8%	15
Iowa	177,834	1,452.2	734.9	(717.3)	0.82%	197.6%	1
Kansas	169,574	711.0	700.7	(10.2)	0.42%	101.5%	32
Kentucky	223,695	926.1	924.4	(1.7)	0.41%	100.2%	33
Louisiana	244,322	728.6	1,009.6	281.0	0.30%	72.2%	41
Maine	77,948	358.4	322.1	(36.3)	0.46%	111.3%	26
Maryland	421,330	1,546.1	1,741.1	195.0	0.37%	88.8%	37
Massachusetts	570,976	1,135.2	2,359.5	1,224.3	0.20%	48.1%	49
Michigan	558,207	2,792.8	2,306.7	(486.0)	0.50%	121.1%	18
Minnesota	368,975	1,803.0	1,524.8	(278.3)	0.49%	118.3%	19
Mississippi	131,781	627.9	544.6	(83.3)	0.48%	115.3%	23
Missouri	333,466	1,050.2	1,378.0	327.8	0.31%	76.2%	40
Montana	61,351	473.1	253.5	(219.5)	0.77%	186.6%	2
Nebraska	117,155	630.1	484.1	(145.9)	0.54%	130.1%	13
Nevada	181,098	861.8	748.4	(113.4)	0.48%	115.2%	24
New Hampshire	98,095	211.6	405.4	193.8	0.22%	52.2%	47
New Jersey	693,494	1,067.2	2,865.8	1,798.6	0.15%	37.2%	50
New Mexico	103,413	463.0	427.3	(35.6)	0.45%	108.3%	28
New York	1,493,737	3,031.7	6,172.7	3,141.0	0.20%	49.1%	48
North Carolina	570,026	3,225.6	2,355.6	(870.0)	0.57%	136.9%	11
North Dakota	49,059	291.4	202.7	(88.7)	0.59%	143.7%	8
Ohio	657,460	3,154.8	2,716.9	(437.9)	0.48%	116.1%	22
Oklahoma	207,734	1,390.3	858.4	(531.9)	0.67%	162.0%	4
Oregon	253,876	1,471.8	1,049.1	(422.7)	0.58%	140.3%	9
Pennsylvania	817,818	4,338.3	3,379.6	(958.8)	0.53%	128.4%	14
Rhode Island	68,577	158.3	283.4	125.1	0.23%	55.8%	46
South Carolina	263,435	1,166.1	1,088.6	(77.5)	0.44%	107.1%	29
South Dakota	56,224	324.5	232.3	(92.2)	0.58%	139.7%	10
Tennessee	380,465	1,743.9	1,572.2	(171.7)	0.46%	110.9%	27
Texas	1,700,661	6,119.8	7,027.8	908.0	0.36%	87.1%	38
Utah	180,325	778.3	745.2	(33.1)	0.43%	104.4%	31
Vermont	39,172	185.1	161.9	(23.2)	0.47%	114.4%	25
Virginia	557,686	2,180.1	2,304.6	124.5	0.39%	94.6%	35
Washington	551,903	2,668.5	2,280.7	(387.9)	0.48%	117.0%	20
West Virginia	83,921	404.1	346.8	(57.3)	0.48%	116.5%	21
Wisconsin	342,719	1,891.7	1,416.3	(475.4)	0.55%	133.6%	12
Wyoming	39,108	241.7	161.6	(80.1)	0.62%	149.6%	6

TABLE VII: FY2021 OVERALL TAX BURDEN - BASED ON PERSONAL INCOME							9/21/23
State	Personal Income FY 2021 \$ Million	Overall Tax Revenue \$ Million	Tax Capacity	Utilized Capacity	Tax Rate	Tax Effort	Rank
United States	20,693,505	2,103,241.3			10.16%		
Alabama	243,076	21,396.6	24,705.7	3,309.1	8.80%	86.6%	39
Alaska	47,112	3,075.4	4,788.4	1,713.0	6.53%	64.2%	51
Arizona	392,949	33,710.3	39,938.5	6,228.2	8.58%	84.4%	43
Arkansas	148,480	14,706.5	15,091.2	384.7	9.90%	97.5%	25
California	2,936,067	360,783.0	298,415.2	(62,367.8)	12.29%	120.9%	5
Colorado	394,149	37,214.6	40,060.4	2,845.8	9.44%	92.9%	30
Connecticut	292,854	34,146.6	29,765.0	(4,381.6)	11.66%	114.7%	7
Delaware	58,272	6,749.0	5,922.7	(826.3)	11.58%	114.0%	8
Dist. of Col.	63,813	8,894.0	6,485.9	(2,408.1)	13.94%	137.1%	1
Florida	1,301,396	95,627.8	132,271.0	36,643.2	7.35%	72.3%	50
Georgia	584,049	49,383.7	59,361.4	9,977.7	8.46%	83.2%	44
Hawaii	85,748	11,224.6	8,715.2	(2,509.3)	13.09%	128.8%	3
Idaho	96,248	8,726.5	9,782.4	1,055.9	9.07%	89.2%	35
Illinois	830,055	93,249.7	84,365.0	(8,884.8)	11.23%	110.5%	10
Indiana	372,617	36,528.0	37,872.0	1,344.0	9.80%	96.5%	26
Iowa	177,834	18,954.7	18,074.6	(880.1)	10.66%	104.9%	14
Kansas	169,574	17,463.0	17,235.1	(227.9)	10.30%	101.3%	20
Kentucky	223,695	21,065.8	22,735.9	1,670.0	9.42%	92.7%	31
Louisiana	244,322	22,372.8	24,832.3	2,459.5	9.16%	90.1%	34
Maine	77,948	9,352.6	7,922.4	(1,430.2)	12.00%	118.1%	6
Maryland	421,330	44,717.1	42,823.0	(1,894.1)	10.61%	104.4%	16
Massachusetts	570,976	56,664.1	58,032.7	1,368.6	9.92%	97.6%	24
Michigan	558,207	49,991.6	56,734.9	6,743.4	8.96%	88.1%	37
Minnesota	368,975	42,590.0	37,501.7	(5,088.3)	11.54%	113.6%	9
Mississippi	131,781	13,099.6	13,393.9	294.3	9.94%	97.8%	23
Missouri	333,466	28,612.8	33,892.7	5,279.9	8.58%	84.4%	41
Montana	61,351	5,645.1	6,235.6	590.6	9.20%	90.5%	33
Nebraska	117,155	12,475.2	11,907.4	(567.8)	10.65%	104.8%	15
Nevada	181,098	16,064.2	18,406.4	2,342.1	8.87%	87.3%	38
New Hampshire	98,095	7,504.3	9,970.2	2,465.9	7.65%	75.3%	48
New Jersey	693,494	76,972.0	70,485.2	(6,486.8)	11.10%	109.2%	12
New Mexico	103,413	10,954.8	10,510.6	(444.2)	10.59%	104.2%	17
New York	1,493,737	205,150.5	151,820.0	(53,330.5)	13.73%	135.1%	2
North Carolina	570,026	51,658.2	57,936.2	6,278.0	9.06%	89.2%	36
North Dakota	49,059	5,454.8	4,986.3	(468.5)	11.12%	109.4%	11
Ohio	657,460	62,851.5	66,822.7	3,971.2	9.56%	94.1%	29
Oklahoma	207,734	17,822.6	21,113.6	3,291.0	8.58%	84.4%	42
Oregon	253,876	27,603.7	25,803.4	(1,800.3)	10.87%	107.0%	13
Pennsylvania	817,818	81,390.4	83,121.2	1,730.9	9.95%	97.9%	22
Rhode Island	68,577	7,116.7	6,970.0	(146.7)	10.38%	102.1%	19
South Carolina	263,435	22,919.4	26,774.9	3,855.6	8.70%	85.6%	40
South Dakota	56,224	4,171.5	5,714.4	1,542.9	7.42%	73.0%	49
Tennessee	380,465	29,678.5	38,669.6	8,991.2	7.80%	76.7%	46
Texas	1,700,661	143,674.8	172,851.4	29,176.5	8.45%	83.1%	45
Utah	180,325	18,872.8	18,327.8	(544.9)	10.47%	103.0%	18
Vermont	39,172	4,870.4	3,981.3	(889.1)	12.43%	122.3%	4
Virginia	557,686	53,564.8	56,681.9	3,117.2	9.60%	94.5%	28
Washington	551,903	51,574.3	56,094.1	4,519.8	9.34%	91.9%	32
West Virginia	83,921	8,386.0	8,529.5	143.5	9.99%	98.3%	21
Wisconsin	342,719	33,548.6	34,833.2	1,284.5	9.79%	96.3%	27
Wyoming	39,108	3,015.7	3,974.8	959.1	7.71%	75.9%	47

TABLE VIII: FY 2021 PER CAPITA PROPERTY TAX BURDEN					9/21/23
State	July 1, 2021 Population Millions	Property Tax Revenue \$ Millions	Tax Capacity: Per Capita	Tax Effort: Per Capita	Rank
United States	331.894	630,207.8			
Alabama	5.040	3,329.0	9,569.8	34.8%	51
Alaska	0.733	1,707.2	1,391.2	122.7%	11
Arizona	7.276	9,105.7	13,816.4	65.9%	36
Arkansas	3.026	2,524.0	5,745.6	43.9%	50
California	39.238	82,076.5	74,505.7	110.2%	15
Colorado	5.812	12,034.6	11,036.1	109.0%	16
Connecticut	3.606	11,870.8	6,846.4	173.4%	5
Delaware	1.003	1,110.5	1,905.2	58.3%	43
Dist. of Col.	0.670	3,007.7	1,272.3	236.4%	1
Florida	21.781	35,443.1	41,358.5	85.7%	29
Georgia	10.800	15,081.6	20,506.5	73.5%	33
Hawaii	1.442	2,321.0	2,737.3	84.8%	30
Idaho	1.901	2,108.6	3,609.5	58.4%	42
Illinois	12.671	31,251.7	24,060.9	129.9%	9
Indiana	6.806	8,241.6	12,923.4	63.8%	39
Iowa	3.193	6,193.4	6,063.1	102.1%	17
Kansas	2.935	5,260.2	5,572.3	94.4%	24
Kentucky	4.509	4,364.2	8,562.5	51.0%	46
Louisiana	4.624	4,591.0	8,780.3	52.3%	45
Maine	1.372	3,904.1	2,605.7	149.8%	7
Maryland	6.165	11,203.4	11,706.5	95.7%	22
Massachusetts	6.985	19,569.4	13,262.8	147.6%	8
Michigan	10.051	16,680.8	19,084.7	87.4%	28
Minnesota	5.707	10,678.5	10,837.3	98.5%	20
Mississippi	2.950	3,557.3	5,601.5	63.5%	40
Missouri	6.168	8,226.7	11,712.3	70.2%	35
Montana	1.104	2,036.0	2,096.8	97.1%	21
Nebraska	1.964	4,263.9	3,728.7	114.4%	13
Nevada	3.144	3,822.7	5,969.9	64.0%	38
New Hampshire	1.389	4,588.8	2,637.5	174.0%	4
New Jersey	9.267	32,793.1	17,596.6	186.4%	2
New Mexico	2.116	1,980.3	4,017.7	49.3%	47
New York	19.836	66,384.8	37,664.9	176.3%	3
North Carolina	10.551	11,862.8	20,034.8	59.2%	41
North Dakota	0.775	1,219.9	1,471.5	82.9%	31
Ohio	11.780	18,256.2	22,368.2	81.6%	32
Oklahoma	3.987	3,662.0	7,569.9	48.4%	49
Oregon	4.246	7,716.2	8,062.7	95.7%	23
Pennsylvania	12.964	21,836.0	24,616.5	88.7%	26
Rhode Island	1.096	2,700.7	2,080.4	129.8%	10
South Carolina	5.191	7,166.5	9,856.2	72.7%	34
South Dakota	0.895	1,488.4	1,700.2	87.5%	27
Tennessee	6.975	6,455.9	13,244.7	48.7%	48
Texas	29.528	65,553.3	56,068.4	116.9%	12
Utah	3.338	4,104.4	6,338.2	64.8%	37
Vermont	0.646	1,935.6	1,225.8	157.9%	6
Virginia	8.642	16,566.8	16,410.2	101.0%	18
Washington	7.739	14,711.6	14,694.4	100.1%	19
West Virginia	1.783	1,921.9	3,385.5	56.8%	44
Wisconsin	5.896	10,485.7	11,195.3	93.7%	25
Wyoming	0.579	1,251.8	1,099.0	113.9%	14

TABLE IX: FY 2021 PER CAPITA SALES TAX BURDEN					9/21/23
State	July 1, 2021 Population Millions	Sales Tax Revenue \$ Millions	Tax Capacity: Per Capita	Tax Effort: Per Capita	Rank
United States	331.894	477,145.4			
Alabama	5.040	6,885.4	7,245.55	95.0%	28
Alaska	0.733	264.2	1,053.32	25.1%	47
Arizona	7.276	13,330.3	10,460.76	127.4%	10
Arkansas	3.026	5,668.1	4,350.16	130.3%	7
California	39.238	59,600.7	56,410.08	105.7%	18
Colorado	5.812	9,014.4	8,355.69	107.9%	15
Connecticut	3.606	5,252.7	5,183.57	101.3%	20
Delaware	1.003	0.0	1,442.51	0.0%	48
Dist. of Col.	0.670	1,233.0	963.29	128.0%	9
Florida	21.781	33,949.4	31,313.53	108.4%	14
Georgia	10.800	12,057.8	15,525.94	77.7%	38
Hawaii	1.442	3,629.8	2,072.44	175.1%	2
Idaho	1.901	2,531.3	2,732.85	92.6%	30
Illinois	12.671	15,657.7	18,217.08	86.0%	34
Indiana	6.806	9,282.9	9,784.59	94.9%	29
Iowa	3.193	4,470.5	4,590.51	97.4%	25
Kansas	2.935	4,806.5	4,218.89	113.9%	13
Kentucky	4.509	4,558.5	6,482.91	70.3%	42
Louisiana	4.624	9,161.8	6,647.74	137.8%	5
Maine	1.372	1,909.7	1,972.80	96.8%	26
Maryland	6.165	5,458.9	8,863.27	61.6%	45
Massachusetts	6.985	7,785.1	10,041.55	77.5%	39
Michigan	10.051	11,190.3	14,449.50	77.4%	40
Minnesota	5.707	7,079.0	8,205.20	86.3%	33
Mississippi	2.950	4,230.4	4,241.00	99.7%	21
Missouri	6.168	7,687.4	8,867.66	86.7%	32
Montana	1.104	0.0	1,587.55	0.0%	48
Nebraska	1.964	2,875.4	2,823.09	101.9%	19
Nevada	3.144	7,113.1	4,519.94	157.4%	3
New Hampshire	1.389	0.0	1,996.88	0.0%	48
New Jersey	9.267	12,803.3	13,322.84	96.1%	27
New Mexico	2.116	4,412.9	3,041.88	145.1%	4
New York	19.836	32,570.0	28,517.00	114.2%	12
North Carolina	10.551	13,651.9	15,168.83	90.0%	31
North Dakota	0.775	1,189.6	1,114.10	106.8%	16
Ohio	11.780	16,893.0	16,935.48	99.7%	22
Oklahoma	3.987	5,679.0	5,731.37	99.1%	24
Oregon	4.246	0.0	6,104.46	0.0%	48
Pennsylvania	12.964	14,652.2	18,637.71	78.6%	37
Rhode Island	1.096	1,334.9	1,575.10	84.8%	35
South Carolina	5.191	5,418.6	7,462.39	72.6%	41
South Dakota	0.895	1,671.7	1,287.23	129.9%	8
Tennessee	6.975	13,130.3	10,027.89	130.9%	6
Texas	29.528	49,575.1	42,450.70	116.8%	11
Utah	3.338	5,087.0	4,798.82	106.0%	17
Vermont	0.646	522.4	928.10	56.3%	46
Virginia	8.642	8,143.6	12,424.52	65.5%	43
Washington	7.739	24,431.4	11,125.49	219.6%	1
West Virginia	1.783	1,609.5	2,563.26	62.8%	44
Wisconsin	5.896	6,857.3	8,476.22	80.9%	36
Wyoming	0.579	827.3	832.11	99.4%	23

TABLE X: FY 2021 PER CAPITA INDIVIDUAL INCOME TAX BURDEN					9/21/23
State	July 1, 2021 Population Millions	Individual Income Tax Revenue \$ Millions	Tax Capacity: Per Capita	Tax Effort: Per Capita	Rank
United States	331.894	545,142.1			
Alabama	5.040	5,037.1	8,278.10	60.8%	36
Alaska	0.733	0.0	1,203.43	0.0%	45
Arizona	7.276	6,532.8	11,951.50	54.7%	38
Arkansas	3.026	3,467.1	4,970.09	69.8%	34
California	39.238	146,324.6	64,448.93	227.0%	2
Colorado	5.812	10,246.5	9,546.44	107.3%	15
Connecticut	3.606	10,259.2	5,922.27	173.2%	4
Delaware	1.003	2,148.3	1,648.08	130.4%	10
Dist. of Col.	0.670	2,643.2	1,100.57	240.2%	1
Florida	21.781	0.0	35,775.94	0.0%	45
Georgia	10.800	14,220.9	17,738.50	80.2%	30
Hawaii	1.442	3,354.7	2,367.78	141.7%	9
Idaho	1.901	2,457.9	3,122.30	78.7%	31
Illinois	12.671	21,870.7	20,813.14	105.1%	17
Indiana	6.806	11,783.9	11,178.97	105.4%	16
Iowa	3.193	4,371.0	5,244.70	83.3%	28
Kansas	2.935	4,618.4	4,820.11	95.8%	22
Kentucky	4.509	6,886.5	7,406.77	93.0%	24
Louisiana	4.624	3,933.1	7,595.09	51.8%	40
Maine	1.372	2,075.3	2,253.94	92.1%	25
Maryland	6.165	17,228.9	10,126.35	170.1%	6
Massachusetts	6.985	19,683.5	11,472.55	171.6%	5
Michigan	10.051	12,648.1	16,508.66	76.6%	33
Minnesota	5.707	15,170.6	9,374.50	161.8%	7
Mississippi	2.950	2,515.6	4,845.38	51.9%	39
Missouri	6.168	8,202.9	10,131.37	81.0%	29
Montana	1.104	1,889.4	1,813.79	104.2%	18
Nebraska	1.964	3,130.6	3,225.40	97.1%	21
Nevada	3.144	0.0	5,164.07	0.0%	45
New Hampshire	1.389	148.6	2,281.45	6.5%	43
New Jersey	9.267	16,833.5	15,221.45	110.6%	14
New Mexico	2.116	1,198.9	3,475.37	34.5%	42
New York	19.836	70,621.6	32,580.89	216.8%	3
North Carolina	10.551	15,908.1	17,330.50	91.8%	26
North Dakota	0.775	448.7	1,272.87	35.3%	41
Ohio	11.780	16,616.6	19,348.91	85.9%	27
Oklahoma	3.987	3,767.7	6,548.13	57.5%	37
Oregon	4.246	11,256.9	6,974.39	161.4%	8
Pennsylvania	12.964	21,985.1	21,293.72	103.2%	19
Rhode Island	1.096	1,757.7	1,799.56	97.7%	20
South Carolina	5.191	5,456.4	8,525.84	64.0%	35
South Dakota	0.895	0.0	1,470.67	0.0%	45
Tennessee	6.975	179.4	11,456.94	1.6%	44
Texas	29.528	0.0	48,500.24	0.0%	45
Utah	3.338	6,672.7	5,482.69	121.7%	11
Vermont	0.646	1,233.2	1,060.36	116.3%	13
Virginia	8.642	17,066.6	14,195.11	120.2%	12
Washington	7.739	0.0	12,710.96	0.0%	45
West Virginia	1.783	2,253.8	2,928.55	77.0%	32
Wisconsin	5.896	9,036.0	9,684.15	93.3%	23
Wyoming	0.579	0.0	950.70	0.0%	45

TABLE XI: FY 2021 PER CAPITA CORPORATE INCOME TAX BURDEN					9/21/23
State	July 1, 2021 Population Millions	Corp. Income Tax Revenue \$ Millions	Tax Capacity: Per Capita	Tax Effort: Per Capita	Rank
United States	331.894	98,713.2			
Alabama	5.040	1,134.3	1,498.98	75.7%	23
Alaska	0.733	125.0	217.91	57.4%	34
Arizona	7.276	913.6	2,164.15	42.2%	44
Arkansas	3.026	618.5	899.97	68.7%	27
California	39.238	26,097.3	11,670.27	223.6%	4
Colorado	5.812	1,278.0	1,728.65	73.9%	25
Connecticut	3.606	2,607.1	1,072.39	243.1%	3
Delaware	1.003	341.9	298.43	114.6%	13
Dist. of Col.	0.670	863.1	199.29	433.1%	1
Florida	21.781	3,407.2	6,478.23	52.6%	36
Georgia	10.800	1,750.7	3,212.05	54.5%	35
Hawaii	1.442	191.4	428.75	44.6%	41
Idaho	1.901	351.5	565.38	62.2%	31
Illinois	12.671	5,729.5	3,768.80	152.0%	8
Indiana	6.806	1,385.2	2,024.26	68.4%	28
Iowa	3.193	793.6	949.70	83.6%	19
Kansas	2.935	727.4	872.82	83.3%	20
Kentucky	4.509	1,152.5	1,341.20	85.9%	18
Louisiana	4.624	587.7	1,375.30	42.7%	42
Maine	1.372	284.3	408.14	69.7%	26
Maryland	6.165	1,840.7	1,833.66	100.4%	15
Massachusetts	6.985	3,673.0	2,077.42	176.8%	7
Michigan	10.051	1,496.5	2,989.35	50.1%	38
Minnesota	5.707	2,423.4	1,697.51	142.8%	10
Mississippi	2.950	550.2	877.39	62.7%	30
Missouri	6.168	777.0	1,834.57	42.4%	43
Montana	1.104	268.4	328.44	81.7%	21
Nebraska	1.964	571.2	584.05	97.8%	16
Nevada	3.144	0.0	935.10	0.0%	48
New Hampshire	1.389	1,010.0	413.12	244.5%	2
New Jersey	9.267	5,959.8	2,756.27	216.2%	5
New Mexico	2.116	152.7	629.31	24.3%	45
New York	19.836	12,160.5	5,899.68	206.1%	6
North Carolina	10.551	1,515.7	3,138.17	48.3%	39
North Dakota	0.775	155.5	230.49	67.4%	29
Ohio	11.780	276.8	3,503.66	7.9%	47
Oklahoma	3.987	601.2	1,185.72	50.7%	37
Oregon	4.246	1,359.8	1,262.91	107.7%	14
Pennsylvania	12.964	4,635.1	3,855.82	120.2%	12
Rhode Island	1.096	257.9	325.86	79.2%	22
South Carolina	5.191	740.2	1,543.84	47.9%	40
South Dakota	0.895	54.0	266.31	20.3%	46
Tennessee	6.975	2,564.5	2,074.60	123.6%	11
Texas	29.528	0.0	8,782.32	0.0%	48
Utah	3.338	745.7	992.79	75.1%	24
Vermont	0.646	166.8	192.01	86.9%	17
Virginia	8.642	1,579.3	2,570.42	61.4%	32
Washington	7.739	0.0	2,301.67	0.0%	48
West Virginia	1.783	320.5	530.29	60.4%	33
Wisconsin	5.896	2,517.2	1,753.58	143.5%	9
Wyoming	0.579	0	172.15	0.0%	48

TABLE XII: FY 2021 PER CAPITA IIT + CIT BURDEN					9/21/23
State	July 1, 2021 Population Millions	Ind. & Corp. Income Tax Revenue \$ Millions	Tax Capacity: Per Capita	Tax Effort: Per Capita	Rank
United States	331.894	643,855.3			
Alabama	5.040	6,171.3	9,777.08	63.1%	35
Alaska	0.733	125.0	1,421.34	8.8%	45
Arizona	7.276	7,446.3	14,115.65	52.8%	39
Arkansas	3.026	4,085.6	5,870.06	69.6%	34
California	39.238	172,421.9	76,119.21	226.5%	2
Colorado	5.812	11,524.6	11,275.09	102.2%	17
Connecticut	3.606	12,866.2	6,994.66	183.9%	4
Delaware	1.003	2,490.2	1,946.51	127.9%	9
Dist. of Col.	0.670	3,506.3	1,299.86	269.7%	1
Florida	21.781	3,407.2	42,254.17	8.1%	46
Georgia	10.800	15,971.6	20,950.55	76.2%	28
Hawaii	1.442	3,546.1	2,796.53	126.8%	10
Idaho	1.901	2,809.4	3,687.68	76.2%	29
Illinois	12.671	27,600.2	24,581.94	112.3%	13
Indiana	6.806	13,169.1	13,203.23	99.7%	20
Iowa	3.193	5,164.6	6,194.39	83.4%	27
Kansas	2.935	5,345.8	5,692.93	93.9%	23
Kentucky	4.509	8,039.0	8,747.97	91.9%	24
Louisiana	4.624	4,520.9	8,970.39	50.4%	40
Maine	1.372	2,359.6	2,662.08	88.6%	25
Maryland	6.165	19,069.6	11,960.01	159.4%	6
Massachusetts	6.985	23,356.5	13,549.97	172.4%	5
Michigan	10.051	14,144.6	19,498.01	72.5%	33
Minnesota	5.707	17,594.0	11,072.02	158.9%	7
Mississippi	2.950	3,065.8	5,722.77	53.6%	38
Missouri	6.168	8,979.9	11,965.94	75.0%	30
Montana	1.104	2,157.9	2,142.22	100.7%	19
Nebraska	1.964	3,701.8	3,809.45	97.2%	21
Nevada	3.144	0.0	6,099.17	0.0%	48
New Hampshire	1.389	1,158.6	2,694.57	43.0%	41
New Jersey	9.267	22,793.3	17,977.71	126.8%	11
New Mexico	2.116	1,351.6	4,104.68	32.9%	43
New York	19.836	82,782.1	38,480.56	215.1%	3
North Carolina	10.551	17,423.7	20,468.66	85.1%	26
North Dakota	0.775	604.2	1,503.36	40.2%	42
Ohio	11.780	16,893.4	22,852.57	73.9%	32
Oklahoma	3.987	4,368.9	7,733.86	56.5%	37
Oregon	4.246	12,616.7	8,237.30	153.2%	8
Pennsylvania	12.964	26,620.1	25,149.54	105.8%	16
Rhode Island	1.096	2,015.6	2,125.42	94.8%	22
South Carolina	5.191	6,196.6	10,069.68	61.5%	36
South Dakota	0.895	54.0	1,736.98	3.1%	47
Tennessee	6.975	2,743.8	13,531.53	20.3%	44
Texas	29.528	0.0	57,282.56	0.0%	48
Utah	3.338	7,418.4	6,475.48	114.6%	12
Vermont	0.646	1,400.0	1,252.37	111.8%	14
Virginia	8.642	18,645.9	16,765.53	111.2%	15
Washington	7.739	0.0	15,012.63	0.0%	48
West Virginia	1.783	2,574.3	3,458.84	74.4%	31
Wisconsin	5.896	11,553.2	11,437.73	101.0%	18
Wyoming	0.579	0.0	1,122.85	0.0%	48

TABLE XIII: FY 2021 PER CAPITA MOTOR VEHICLE TAX BURDEN					9/21/23
State	July 1, 2021 Population Millions	Motor Vehicle Tax Revenue \$ Millions	Tax Capacity: Per Capita	Tax Effort: Per Capita	Rank
United States	331.894	85,513.9			
Alabama	5.040	1,273.1	1,298.55	98.0%	25
Alaska	0.733	109.4	188.78	58.0%	48
Arizona	7.276	1,140.1	1,874.78	60.8%	45
Arkansas	3.026	767.0	779.63	98.4%	24
California	39.238	12,940.5	10,109.81	128.0%	13
Colorado	5.812	1,150.0	1,497.51	76.8%	39
Connecticut	3.606	693.1	929.00	74.6%	40
Delaware	1.003	187.0	258.53	72.3%	41
Dist. of Col.	0.670	78.7	172.64	45.6%	50
Florida	21.781	5,223.7	5,612.01	93.1%	30
Georgia	10.800	2,188.6	2,782.56	78.7%	38
Hawaii	1.442	583.3	371.42	157.1%	4
Idaho	1.901	643.2	489.78	131.3%	11
Illinois	12.671	4,979.2	3,264.86	152.5%	5
Indiana	6.806	1,952.7	1,753.59	111.4%	18
Iowa	3.193	1,452.2	822.71	176.5%	1
Kansas	2.935	711.0	756.11	94.0%	29
Kentucky	4.509	926.1	1,161.87	79.7%	37
Louisiana	4.624	728.6	1,191.41	61.2%	44
Maine	1.372	358.4	353.57	101.4%	23
Maryland	6.165	1,546.1	1,588.47	97.3%	27
Massachusetts	6.985	1,135.2	1,799.65	63.1%	43
Michigan	10.051	2,792.8	2,589.64	107.8%	20
Minnesota	5.707	1,803.0	1,470.54	122.6%	16
Mississippi	2.950	627.9	760.07	82.6%	35
Missouri	6.168	1,050.2	1,589.26	66.1%	42
Montana	1.104	473.1	284.52	166.3%	2
Nebraska	1.964	630.1	505.95	124.5%	14
Nevada	3.144	861.8	810.06	106.4%	21
New Hampshire	1.389	211.6	357.88	59.1%	47
New Jersey	9.267	1,067.2	2,387.72	44.7%	51
New Mexico	2.116	463.0	545.17	84.9%	34
New York	19.836	3,031.7	5,110.81	59.3%	46
North Carolina	10.551	3,225.6	2,718.55	118.7%	17
North Dakota	0.775	291.4	199.67	145.9%	6
Ohio	11.780	3,154.8	3,035.18	103.9%	22
Oklahoma	3.987	1,390.3	1,027.18	135.4%	8
Oregon	4.246	1,471.8	1,094.04	134.5%	9
Pennsylvania	12.964	4,338.3	3,340.25	129.9%	12
Rhode Island	1.096	158.3	282.29	56.1%	49
South Carolina	5.191	1,166.1	1,337.41	87.2%	33
South Dakota	0.895	324.5	230.70	140.7%	7
Tennessee	6.975	1,743.9	1,797.20	97.0%	28
Texas	29.528	6,119.8	7,608.01	80.4%	36
Utah	3.338	778.3	860.04	90.5%	31
Vermont	0.646	185.1	166.33	111.3%	19
Virginia	8.642	2,180.1	2,226.72	97.9%	26
Washington	7.739	2,668.5	1,993.91	133.8%	10
West Virginia	1.783	404.1	459.39	88.0%	32
Wisconsin	5.896	1,891.7	1,519.11	124.5%	15
Wyoming	0.579	241.7	149.13	162.1%	3

CHART XIV: FY 2021 PER CAPITA OVERALL TAX BURDEN					9/21/23
State	July 1, 2021 Population Millions	Overall Tax Revenue \$ Millions	Tax Capacity: Per Capita	Tax Effort: Per Capita	Rank
United States	331.894	2,103,241.3			
Alabama	5.040	21,396.6	31,938.17	67.0%	50
Alaska	0.733	3,075.4	4,643.02	66.2%	51
Arizona	7.276	33,710.3	46,110.69	73.1%	42
Arkansas	3.026	14,706.5	19,175.35	76.7%	36
California	39.238	360,783.0	248,653.78	145.1%	4
Colorado	5.812	37,214.6	36,831.62	101.0%	18
Connecticut	3.606	34,146.6	22,849.00	149.4%	3
Delaware	1.003	6,749.0	6,358.54	106.1%	14
Dist. of Col.	0.670	8,894.0	4,246.17	209.5%	1
Florida	21.781	95,627.8	138,029.02	69.3%	48
Georgia	10.800	49,383.7	68,437.85	72.2%	44
Hawaii	1.442	11,224.6	9,135.25	122.9%	7
Idaho	1.901	8,726.5	12,046.32	72.4%	43
Illinois	12.671	93,249.7	80,300.27	116.1%	10
Indiana	6.806	36,528.0	43,130.15	84.7%	27
Iowa	3.193	18,954.7	20,234.84	93.7%	23
Kansas	2.935	17,463.0	18,596.72	93.9%	22
Kentucky	4.509	21,065.8	28,576.45	73.7%	39
Louisiana	4.624	22,372.8	29,303.01	76.3%	37
Maine	1.372	9,352.6	8,696.06	107.6%	13
Maryland	6.165	44,717.1	39,068.99	114.5%	11
Massachusetts	6.985	56,664.1	44,262.83	128.0%	6
Michigan	10.051	49,991.6	63,692.92	78.5%	33
Minnesota	5.707	42,590.0	36,168.26	117.8%	9
Mississippi	2.950	13,099.6	18,694.20	70.1%	46
Missouri	6.168	28,612.8	39,088.37	73.2%	41
Montana	1.104	5,645.1	6,997.87	80.7%	31
Nebraska	1.964	12,475.2	12,444.10	100.2%	19
Nevada	3.144	16,064.2	19,923.76	80.6%	32
New Hampshire	1.389	7,504.3	8,802.17	85.3%	26
New Jersey	9.267	76,972.0	58,726.66	131.1%	5
New Mexico	2.116	10,954.8	13,408.51	81.7%	30
New York	19.836	205,150.5	125,702.01	163.2%	2
North Carolina	10.551	51,658.2	66,863.69	77.3%	34
North Dakota	0.775	5,454.8	4,910.92	111.1%	12
Ohio	11.780	62,851.5	74,651.05	84.2%	28
Oklahoma	3.987	17,822.6	25,263.70	70.5%	45
Oregon	4.246	27,603.7	26,908.28	102.6%	16
Pennsylvania	12.964	81,390.4	82,154.42	99.1%	20
Rhode Island	1.096	7,116.7	6,942.98	102.5%	17
South Carolina	5.191	22,919.4	32,893.98	69.7%	47
South Dakota	0.895	4,171.5	5,674.08	73.5%	40
Tennessee	6.975	29,678.5	44,202.60	67.1%	49
Texas	29.528	143,674.8	187,121.28	76.8%	35
Utah	3.338	18,872.8	21,153.06	89.2%	25
Vermont	0.646	4,870.4	4,091.04	119.1%	8
Virginia	8.642	53,564.8	54,766.89	97.8%	21
Washington	7.739	51,574.3	49,040.80	105.2%	15
West Virginia	1.783	8,386.0	11,298.78	74.2%	38
Wisconsin	5.896	33,548.6	37,362.91	89.8%	24
Wyoming	0.579	3,015.7	3,667.93	82.2%	29

TABLE XV: FY 2021 PER CAPITA INCOME TAX BURDEN				9/21/23
State	July 1, 2021 Population Millions	Personal Income FY 2021 (\$ Millions)	Per Capita Income (\$)	Rank
United States	331.894	20,693,505	62,349.79	
Alabama	5.040	243,076	48,230.52	49
Alaska	0.733	47,112	64,302.12	15
Arizona	7.276	392,949	54,003.86	41
Arkansas	3.026	148,480	49,069.97	47
California	39.238	2,936,067	74,827.43	6
Colorado	5.812	394,149	67,815.57	10
Connecticut	3.606	292,854	81,221.95	3
Delaware	1.003	58,272	58,075.72	26
Dist. of Col.	0.670	63,813	95,236.89	1
Florida	21.781	1,301,396	59,748.80	22
Georgia	10.800	584,049	54,080.74	37
Hawaii	1.442	85,748	59,483.09	24
Idaho	1.901	96,248	50,632.15	45
Illinois	12.671	830,055	65,505.85	12
Indiana	6.806	372,617	54,748.46	35
Iowa	3.193	177,834	55,693.58	32
Kansas	2.935	169,574	57,784.81	27
Kentucky	4.509	223,695	49,606.52	46
Louisiana	4.624	244,322	52,837.28	42
Maine	1.372	77,948	56,802.98	30
Maryland	6.165	421,330	68,340.80	9
Massachusetts	6.985	570,976	81,746.44	2
Michigan	10.051	558,207	55,538.51	34
Minnesota	5.707	368,975	64,648.57	13
Mississippi	2.950	131,781	44,671.89	51
Missouri	6.168	333,466	54,062.17	38
Montana	1.104	61,351	55,558.35	33
Nebraska	1.964	117,155	59,660.59	23
Nevada	3.144	181,098	57,601.29	28
New Hampshire	1.389	98,095	70,623.41	8
New Jersey	9.267	693,494	74,833.77	5
New Mexico	2.116	103,413	48,874.67	48
New York	19.836	1,493,737	75,304.65	4
North Carolina	10.551	570,026	54,024.95	39
North Dakota	0.775	49,059	63,306.31	16
Ohio	11.780	657,460	55,811.45	31
Oklahoma	3.987	207,734	52,107.50	43
Oregon	4.246	253,876	59,789.73	21
Pennsylvania	12.964	817,818	63,083.52	17
Rhode Island	1.096	68,577	62,592.83	19
South Carolina	5.191	263,435	50,751.30	44
South Dakota	0.895	56,224	62,793.20	18
Tennessee	6.975	380,465	54,545.28	36
Texas	29.528	1,700,661	57,594.99	29
Utah	3.338	180,325	54,022.30	40
Vermont	0.646	39,172	60,677.70	20
Virginia	8.642	557,686	64,530.00	14
Washington	7.739	551,903	71,317.29	7
West Virginia	1.783	83,921	47,068.24	50
Wisconsin	5.896	342,719	58,128.24	25
Wyoming	0.579	39,108	67,566.30	11

TABLE A: FY 2021 PROPERTY TAX BURDEN				
Tax per \$1,000 Total Personal Income 9/21/2023				
State	Property Tax \$ Per \$1,000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	30.45			
Alabama	13.70	51	-55.0%	-37.5%
Alaska	36.24	12	19.0%	65.4%
Arizona	23.17	37	-23.9%	5.8%
Arkansas	17.00	49	-44.2%	-22.4%
California	27.95	24	-8.2%	27.6%
Colorado	30.53	19	0.3%	39.4%
Connecticut	40.53	7	33.1%	85.0%
Delaware	19.06	46	-37.4%	-13.0%
Dist. of Col.	47.13	4	54.8%	115.1%
Florida	27.23	26	-10.6%	24.3%
Georgia	25.82	34	-15.2%	17.9%
Hawaii	27.07	28	-11.1%	23.6%
Idaho	21.91	41	-28.1%	0.0%
Illinois	37.65	10	23.6%	71.9%
Indiana	22.12	40	-27.4%	1.0%
Iowa	34.83	13	14.4%	59.0%
Kansas	31.02	17	1.9%	41.6%
Kentucky	19.51	44	-35.9%	-10.9%
Louisiana	18.79	47	-38.3%	-14.2%
Maine	50.09	1	64.5%	128.6%
Maryland	26.59	32	-12.7%	21.4%
Massachusetts	34.27	14	12.5%	56.4%
Michigan	29.88	21	-1.9%	36.4%
Minnesota	28.94	23	-5.0%	32.1%
Mississippi	26.99	29	-11.4%	23.2%
Missouri	24.67	36	-19.0%	12.6%
Montana	33.19	15	9.0%	51.5%
Nebraska	36.40	11	19.5%	66.1%
Nevada	21.11	42	-30.7%	-3.7%
New Hampshire	46.78	5	53.6%	113.5%
New Jersey	47.29	3	55.3%	115.8%
New Mexico	19.15	45	-37.1%	-12.6%
New York	44.44	6	45.9%	102.9%
North Carolina	20.81	43	-31.7%	-5.0%
North Dakota	24.87	35	-18.4%	13.5%
Ohio	27.77	25	-8.8%	26.7%
Oklahoma	17.63	48	-42.1%	-19.5%
Oregon	30.39	20	-0.2%	38.7%
Pennsylvania	26.70	30	-12.3%	21.9%
Rhode Island	39.38	8	29.3%	79.8%
South Carolina	27.20	27	-10.7%	24.2%
South Dakota	26.47	33	-13.1%	20.8%
Tennessee	16.97	50	-44.3%	-22.5%
Texas	38.55	9	26.6%	75.9%
Utah	22.76	39	-25.3%	3.9%
Vermont	49.41	2	62.2%	125.5%
Virginia	29.71	22	-2.5%	35.6%
Washington	26.66	31	-12.5%	21.7%
West Virginia	22.90	38	-24.8%	4.5%
Wisconsin	30.60	18	0.5%	39.7%
Wyoming	32.01	16	5.1%	46.1%

TABLE B: FY 2021 SALES TAX BURDEN				
Tax per \$1,000 Total Personal Income 9/21/2023				
State	Sales Tax \$ Per \$1,000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	23.06			
Alabama	28.33	13	22.8%	7.7%
Alaska	5.61	47	-75.7%	-78.7%
Arizona	33.92	8	47.1%	29.0%
Arkansas	38.17	5	65.6%	45.2%
California	20.30	32	-12.0%	-22.8%
Colorado	22.87	26	-0.8%	-13.0%
Connecticut	17.94	41	-22.2%	-31.8%
Delaware	0.00	48	-100.0%	-100.0%
Dist. of Col.	19.32	36	-16.2%	-26.5%
Florida	26.09	17	13.1%	-0.8%
Georgia	20.65	29	-10.5%	-21.5%
Hawaii	42.33	3	83.6%	61.0%
Idaho	26.30	16	14.1%	0.0%
Illinois	18.86	39	-18.2%	-28.3%
Indiana	24.91	20	8.0%	-5.3%
Iowa	25.14	19	9.0%	-4.4%
Kansas	28.34	12	22.9%	7.8%
Kentucky	20.38	31	-11.6%	-22.5%
Louisiana	37.50	6	62.6%	42.6%
Maine	24.50	22	6.3%	-6.8%
Maryland	12.96	46	-43.8%	-50.7%
Massachusetts	13.63	44	-40.9%	-48.2%
Michigan	20.05	33	-13.1%	-23.8%
Minnesota	19.19	37	-16.8%	-27.1%
Mississippi	32.10	9	39.2%	22.1%
Missouri	23.05	25	0.0%	-12.3%
Montana	0.00	48	-100.0%	-100.0%
Nebraska	24.54	21	6.4%	-6.7%
Nevada	39.28	4	70.3%	49.3%
New Hampshire	0.00	48	-100.0%	-100.0%
New Jersey	18.46	40	-19.9%	-29.8%
New Mexico	42.67	2	85.1%	62.3%
New York	21.80	27	-5.4%	-17.1%
North Carolina	23.95	24	3.9%	-8.9%
North Dakota	24.25	23	5.2%	-7.8%
Ohio	25.69	18	11.4%	-2.3%
Oklahoma	27.34	15	18.6%	3.9%
Oregon	0.00	48	-100.0%	-100.0%
Pennsylvania	17.92	42	-22.3%	-31.9%
Rhode Island	19.47	35	-15.6%	-26.0%
South Carolina	20.57	30	-10.8%	-21.8%
South Dakota	29.73	10	29.0%	13.1%
Tennessee	34.51	7	49.7%	31.2%
Texas	29.15	11	26.4%	10.8%
Utah	28.21	14	22.3%	7.3%
Vermont	13.34	45	-42.2%	-49.3%
Virginia	14.60	43	-36.7%	-44.5%
Washington	44.27	1	92.0%	68.3%
West Virginia	19.18	38	-16.8%	-27.1%
Wisconsin	20.01	34	-13.2%	-23.9%
Wyoming	21.16	28	-8.3%	-19.6%

TABLE C: FY 2021 IIT BURDEN				
Tax per \$1,000 Total Personal Income 9/21/2023				
State	Individual Income Tax \$ Per \$1,000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	26.34			
Alabama	20.72	35	-21.3%	-18.9%
Alaska	0.00	45	-100.0%	-100.0%
Arizona	16.62	39	-36.9%	-34.9%
Arkansas	23.35	33	-11.4%	-8.6%
California	49.84	1	89.2%	95.2%
Colorado	26.00	25	-1.3%	1.8%
Connecticut	35.03	10	33.0%	37.2%
Delaware	36.87	9	39.9%	44.4%
Dist. of Col.	41.42	4	57.2%	62.2%
Florida	0.00	45	-100.0%	-100.0%
Georgia	24.35	31	-7.6%	-4.7%
Hawaii	39.12	7	48.5%	53.2%
Idaho	25.54	27	-3.1%	0.0%
Illinois	26.35	24	0.0%	3.2%
Indiana	31.62	12	20.0%	23.8%
Iowa	24.58	30	-6.7%	-3.8%
Kansas	27.24	18	3.4%	6.6%
Kentucky	30.79	15	16.9%	20.5%
Louisiana	16.10	40	-38.9%	-37.0%
Maine	26.62	22	1.1%	4.3%
Maryland	40.89	6	55.2%	60.1%
Massachusetts	34.47	11	30.9%	35.0%
Michigan	22.66	34	-14.0%	-11.3%
Minnesota	41.12	5	56.1%	61.0%
Mississippi	19.09	37	-27.5%	-25.2%
Missouri	24.60	29	-6.6%	-3.7%
Montana	30.80	14	16.9%	20.6%
Nebraska	26.72	21	1.4%	4.6%
Nevada	0.00	45	-100.0%	-100.0%
New Hampshire	1.52	43	-94.2%	-94.1%
New Jersey	24.27	32	-7.9%	-5.0%
New Mexico	11.59	41	-56.0%	-54.6%
New York	47.28	2	79.5%	85.1%
North Carolina	27.91	17	5.9%	9.3%
North Dakota	9.15	42	-65.3%	-64.2%
Ohio	25.27	28	-4.1%	-1.0%
Oklahoma	18.14	38	-31.2%	-29.0%
Oregon	44.34	3	68.3%	73.6%
Pennsylvania	26.88	19	2.0%	5.3%
Rhode Island	25.63	26	-2.7%	0.4%
South Carolina	20.71	36	-21.4%	-18.9%
South Dakota	0.00	45	-100.0%	-100.0%
Tennessee	0.47	44	-98.2%	-98.2%
Texas	0.00	45	-100.0%	-100.0%
Utah	37.00	8	40.5%	44.9%
Vermont	31.48	13	19.5%	23.3%
Virginia	30.60	16	16.2%	19.8%
Washington	0.00	45	-100.0%	-100.0%
West Virginia	26.86	20	1.9%	5.2%
Wisconsin	26.37	23	0.1%	3.2%
Wyoming	0.00	45	-100.0%	-100.0%

TABLE D: FY 2021 CIT BURDEN				
Tax per \$1,000 Total Personal Income 9/21/2023				
State	Corporate Income Tax \$ Per \$1,000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	4.77			
Alabama	4.67	17	-2.2%	27.8%
Alaska	2.65	39	-44.4%	-27.4%
Arizona	2.32	43	-51.3%	-36.3%
Arkansas	4.17	24	-12.7%	14.1%
California	8.89	4	86.3%	143.4%
Colorado	3.24	31	-32.0%	-11.2%
Connecticut	8.90	3	86.6%	143.8%
Delaware	5.87	12	23.0%	60.7%
Dist. of Col.	13.52	1	183.5%	270.4%
Florida	2.62	40	-45.1%	-28.3%
Georgia	3.00	33	-37.2%	-17.9%
Hawaii	2.23	44	-53.2%	-38.9%
Idaho	3.65	29	-23.4%	0.0%
Illinois	6.90	8	44.7%	89.0%
Indiana	3.72	28	-22.1%	1.8%
Iowa	4.46	18	-6.4%	22.2%
Kansas	4.29	21	-10.1%	17.5%
Kentucky	5.15	15	8.0%	41.1%
Louisiana	2.41	41	-49.6%	-34.1%
Maine	3.65	30	-23.5%	-0.1%
Maryland	4.37	20	-8.4%	19.6%
Massachusetts	6.43	11	34.9%	76.2%
Michigan	2.68	37	-43.8%	-26.6%
Minnesota	6.57	10	37.7%	79.9%
Mississippi	4.18	23	-12.5%	14.3%
Missouri	2.33	42	-51.2%	-36.2%
Montana	4.38	19	-8.3%	19.8%
Nebraska	4.88	16	2.2%	33.5%
Nevada	0.00	48	-100.0%	-100.0%
New Hampshire	10.30	2	115.8%	181.9%
New Jersey	8.59	5	80.2%	135.3%
New Mexico	1.48	45	-69.0%	-59.6%
New York	8.14	6	70.7%	122.9%
North Carolina	2.66	38	-44.3%	-27.2%
North Dakota	3.17	32	-33.6%	-13.2%
Ohio	0.42	47	-91.2%	-88.5%
Oklahoma	2.89	34	-39.3%	-20.7%
Oregon	5.36	14	12.3%	46.7%
Pennsylvania	5.67	13	18.8%	55.2%
Rhode Island	3.76	27	-21.1%	3.0%
South Carolina	2.81	36	-41.1%	-23.1%
South Dakota	0.96	46	-79.9%	-73.7%
Tennessee	6.74	9	41.3%	84.6%
Texas	0.00	48	-100.0%	-100.0%
Utah	4.14	25	-13.3%	13.2%
Vermont	4.26	22	-10.7%	16.6%
Virginia	2.83	35	-40.6%	-22.5%
Washington	0.00	48	-100.0%	-100.0%
West Virginia	3.82	26	-19.9%	4.6%
Wisconsin	7.34	7	54.0%	101.1%
Wyoming	0.00	48	-100.0%	-100.0%

TABLE E: FY 2021 CIT + IIT BURDEN
Tax per \$1,000 Total Personal Income 9/21/2023

State	Ind. & Corp. Income Tax \$ Per \$1,000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	31.11			
Alabama	25.39	34	-18.4%	-13.0%
Alaska	2.65	45	-91.5%	-90.9%
Arizona	18.95	39	-39.1%	-35.1%
Arkansas	27.52	30	-11.6%	-5.7%
California	58.73	1	88.7%	101.2%
Colorado	29.24	27	-6.0%	0.2%
Connecticut	43.93	7	41.2%	50.5%
Delaware	42.73	8	37.3%	46.4%
Dist. of Col.	54.95	3	76.6%	88.2%
Florida	2.62	46	-91.6%	-91.0%
Georgia	27.35	31	-12.1%	-6.3%
Hawaii	41.36	9	32.9%	41.7%
Idaho	29.19	28	-6.2%	0.0%
Illinois	33.25	18	6.9%	13.9%
Indiana	35.34	14	13.6%	21.1%
Iowa	29.04	29	-6.7%	-0.5%
Kansas	31.53	22	1.3%	8.0%
Kentucky	35.94	12	15.5%	23.1%
Louisiana	18.50	40	-40.5%	-36.6%
Maine	30.27	25	-2.7%	3.7%
Maryland	45.26	6	45.5%	55.1%
Massachusetts	40.91	11	31.5%	40.1%
Michigan	25.34	35	-18.6%	-13.2%
Minnesota	47.68	5	53.3%	63.4%
Mississippi	23.26	37	-25.2%	-20.3%
Missouri	26.93	32	-13.5%	-7.7%
Montana	35.17	15	13.0%	20.5%
Nebraska	31.60	21	1.6%	8.3%
Nevada	0.00	48	-100.0%	-100.0%
New Hampshire	11.81	43	-62.0%	-59.5%
New Jersey	32.87	19	5.6%	12.6%
New Mexico	13.07	41	-58.0%	-55.2%
New York	55.42	2	78.1%	89.9%
North Carolina	30.57	24	-1.8%	4.7%
North Dakota	12.31	42	-60.4%	-57.8%
Ohio	25.69	33	-17.4%	-12.0%
Oklahoma	21.03	38	-32.4%	-27.9%
Oregon	49.70	4	59.7%	70.3%
Pennsylvania	32.55	20	4.6%	11.5%
Rhode Island	29.39	26	-5.5%	0.7%
South Carolina	23.52	36	-24.4%	-19.4%
South Dakota	0.96	47	-96.9%	-96.7%
Tennessee	7.21	44	-76.8%	-75.3%
Texas	0.00	48	-100.0%	-100.0%
Utah	41.14	10	32.2%	40.9%
Vermont	35.74	13	14.9%	22.4%
Virginia	33.43	17	7.5%	14.5%
Washington	0.00	48	-100.0%	-100.0%
West Virginia	30.68	23	-1.4%	5.1%
Wisconsin	33.71	16	8.3%	15.5%
Wyoming	0.00	48.0	-100.0%	-100.0%

TABLE F: FY 2021 MOTOR VEHICLE BURDEN
Tax per \$1,000 Total Personal Income 9/21/2023

State	Motor Vehicle Tax \$ Per \$1,000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	4.13			
Alabama	5.24	16	26.7%	-21.6%
Alaska	2.32	45	-43.8%	-65.2%
Arizona	2.90	43	-29.8%	-56.6%
Arkansas	5.17	17	25.0%	-22.7%
California	4.41	30	6.7%	-34.0%
Colorado	2.92	42	-29.4%	-56.3%
Connecticut	2.37	44	-42.7%	-64.6%
Delaware	3.21	39	-22.3%	-52.0%
Dist. of Col.	1.23	51	-70.2%	-81.5%
Florida	4.01	34	-2.9%	-39.9%
Georgia	3.75	36	-9.3%	-43.9%
Hawaii	6.80	3	64.6%	1.8%
Idaho	6.68	5	61.7%	0.0%
Illinois	6.00	7	45.2%	-10.2%
Indiana	5.24	15	26.8%	-21.6%
Iowa	8.17	1	97.6%	22.2%
Kansas	4.19	32	1.5%	-37.3%
Kentucky	4.14	33	0.2%	-38.0%
Louisiana	2.98	41	-27.8%	-55.4%
Maine	4.60	26	11.3%	-31.2%
Maryland	3.67	37	-11.2%	-45.1%
Massachusetts	1.99	49	-51.9%	-70.2%
Michigan	5.00	18	21.1%	-25.1%
Minnesota	4.89	19	18.3%	-26.9%
Mississippi	4.76	23	15.3%	-28.7%
Missouri	3.15	40	-23.8%	-52.9%
Montana	7.71	2	86.6%	15.4%
Nebraska	5.38	13	30.1%	-19.5%
Nevada	4.76	24	15.2%	-28.8%
New Hampshire	2.16	47	-47.8%	-67.7%
New Jersey	1.54	50	-62.8%	-77.0%
New Mexico	4.48	28	8.3%	-33.0%
New York	2.03	48	-50.9%	-69.6%
North Carolina	5.66	11	36.9%	-15.3%
North Dakota	5.94	8	43.7%	-11.1%
Ohio	4.80	22	16.1%	-28.2%
Oklahoma	6.69	4	62.0%	0.2%
Oregon	5.80	9	40.3%	-13.2%
Pennsylvania	5.30	14	28.4%	-20.6%
Rhode Island	2.31	46	-44.2%	-65.5%
South Carolina	4.43	29	7.1%	-33.8%
South Dakota	5.77	10	39.7%	-13.6%
Tennessee	4.58	27	10.9%	-31.4%
Texas	3.60	38	-12.9%	-46.1%
Utah	4.32	31	4.4%	-35.4%
Vermont	4.73	25	14.4%	-29.3%
Virginia	3.91	35	-5.4%	-41.5%
Washington	4.84	20	17.0%	-27.6%
West Virginia	4.82	21	16.5%	-27.9%
Wisconsin	5.52	12	33.6%	-17.4%
Wyoming	6.18	6	49.6%	-7.5%

CHART G: FY 2021 OVERALL TAX BURDEN				
Tax Per \$1,000 Total Personal Income 9/21/2023				
State	Overall Tax \$ Per \$1,000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	101.64			
Alabama	88.02	39	-13.4%	-2.9%
Alaska	65.28	51	-35.8%	-28.0%
Arizona	85.79	43	-15.6%	-5.4%
Arkansas	99.05	25	-2.5%	9.2%
California	122.88	5	20.9%	35.5%
Colorado	94.42	30	-7.1%	4.1%
Connecticut	116.60	7	14.7%	28.6%
Delaware	115.82	8	14.0%	27.7%
Dist. of Col.	139.37	1	37.1%	53.7%
Florida	73.48	50	-27.7%	-19.0%
Georgia	84.55	44	-16.8%	-6.7%
Hawaii	130.90	3	28.8%	44.4%
Idaho	90.67	35	-10.8%	0.0%
Illinois	112.34	10	10.5%	23.9%
Indiana	98.03	26	-3.5%	8.1%
Iowa	106.59	14	4.9%	17.6%
Kansas	102.98	20	1.3%	13.6%
Kentucky	94.17	31	-7.3%	3.9%
Louisiana	91.57	34	-9.9%	1.0%
Maine	119.99	6	18.1%	32.3%
Maryland	106.13	16	4.4%	17.1%
Massachusetts	99.24	24	-2.4%	9.5%
Michigan	89.56	37	-11.9%	-1.2%
Minnesota	115.43	9	13.6%	27.3%
Mississippi	99.40	23	-2.2%	9.6%
Missouri	85.80	41	-15.6%	-5.4%
Montana	92.01	33	-9.5%	1.5%
Nebraska	106.48	15	4.8%	17.4%
Nevada	88.70	38	-12.7%	-2.2%
New Hampshire	76.50	48	-24.7%	-15.6%
New Jersey	110.99	12	9.2%	22.4%
New Mexico	105.93	17	4.2%	16.8%
New York	137.34	2	35.1%	51.5%
North Carolina	90.62	36	-10.8%	0.0%
North Dakota	111.19	11	9.4%	22.6%
Ohio	95.60	29	-5.9%	5.4%
Oklahoma	85.80	42	-15.6%	-5.4%
Oregon	108.73	13	7.0%	19.9%
Pennsylvania	99.52	22	-2.1%	9.8%
Rhode Island	103.78	19	2.1%	14.5%
South Carolina	87.00	40	-14.4%	-4.0%
South Dakota	74.20	49	-27.0%	-18.2%
Tennessee	78.01	46	-23.3%	-14.0%
Texas	84.48	45	-16.9%	-6.8%
Utah	104.66	18	3.0%	15.4%
Vermont	124.34	4	22.3%	37.1%
Virginia	96.05	28	-5.5%	5.9%
Washington	93.45	32	-8.1%	3.1%
West Virginia	99.93	21	-1.7%	10.2%
Wisconsin	97.89	27	-3.7%	8.0%
Wyoming	77.11	47	-24.1%	-14.9%

TABLE H: FY 2021 PER CAPITA PROPERTY TAXES 9/21/2023				
State	Per Capita Property Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	1,898.82			
Alabama	660.54	51	-65.2%	-40.5%
Alaska	2,330.10	11	22.7%	110.1%
Arizona	1,251.42	36	-34.1%	12.8%
Arkansas	834.15	50	-56.1%	-24.8%
California	2,091.77	15	10.2%	88.6%
Colorado	2,070.62	16	9.0%	86.7%
Connecticut	3,292.33	5	73.4%	196.8%
Delaware	1,106.79	43	-41.7%	-0.2%
Dist. of Col.	4,488.80	1	136.4%	304.7%
Florida	1,627.24	29	-14.3%	46.7%
Georgia	1,396.50	33	-26.5%	25.9%
Hawaii	1,610.07	30	-15.2%	45.1%
Idaho	1,109.25	42	-41.6%	0.0%
Illinois	2,466.30	9	29.9%	122.3%
Indiana	1,210.93	39	-36.2%	9.2%
Iowa	1,939.63	17	2.1%	74.9%
Kansas	1,792.48	24	-5.6%	61.6%
Kentucky	967.80	46	-49.0%	-12.8%
Louisiana	992.85	45	-47.7%	-10.5%
Maine	2,845.05	7	49.8%	156.5%
Maryland	1,817.23	22	-4.3%	63.8%
Massachusetts	2,801.74	8	47.6%	152.6%
Michigan	1,659.64	28	-12.6%	49.6%
Minnesota	1,871.00	20	-1.5%	68.7%
Mississippi	1,205.89	40	-36.5%	8.7%
Missouri	1,333.73	35	-29.8%	20.2%
Montana	1,843.73	21	-2.9%	66.2%
Nebraska	2,171.37	13	14.4%	95.8%
Nevada	1,215.87	38	-36.0%	9.6%
New Hampshire	3,303.70	4	74.0%	197.8%
New Jersey	3,538.64	2	86.4%	219.0%
New Mexico	935.90	47	-50.7%	-15.6%
New York	3,346.69	3	76.3%	201.7%
North Carolina	1,124.31	41	-40.8%	1.4%
North Dakota	1,574.12	31	-17.1%	41.9%
Ohio	1,549.76	32	-18.4%	39.7%
Oklahoma	918.57	49	-51.6%	-17.2%
Oregon	1,817.22	23	-4.3%	63.8%
Pennsylvania	1,684.35	26	-11.3%	51.8%
Rhode Island	2,465.03	10	29.8%	122.2%
South Carolina	1,380.64	34	-27.3%	24.5%
South Dakota	1,662.36	27	-12.5%	49.9%
Tennessee	925.55	48	-51.3%	-16.6%
Texas	2,220.04	12	16.9%	100.1%
Utah	1,229.61	37	-35.2%	10.9%
Vermont	2,998.21	6	57.9%	170.3%
Virginia	1,916.95	18	1.0%	72.8%
Washington	1,901.05	19	0.1%	71.4%
West Virginia	1,077.92	44	-43.2%	-2.8%
Wisconsin	1,778.46	25	-6.3%	60.3%
Wyoming	2,162.73	14	13.9%	95.0%

TABLE I: FY 2021 PER CAPITA SALES TAXES 9/21/2023				
State	Per Capita Sales Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	1,437.65			
Alabama	1,366.18	28	-5.0%	2.6%
Alaska	360.65	47	-74.9%	-72.9%
Arizona	1,832.01	10	27.4%	37.6%
Arkansas	1,873.21	7	30.3%	40.7%
California	1,518.96	18	5.7%	14.1%
Colorado	1,550.97	15	7.9%	16.5%
Connecticut	1,456.81	20	1.3%	9.4%
Delaware	-	48	-100.0%	-100.0%
Dist. of Col.	1,840.19	9	28.0%	38.2%
Florida	1,558.66	14	8.4%	17.1%
Georgia	1,116.51	38	-22.3%	-16.2%
Hawaii	2,517.98	2	75.1%	89.1%
Idaho	1,331.61	30	-7.4%	0.0%
Illinois	1,235.66	34	-14.0%	-7.2%
Indiana	1,363.94	29	-5.1%	2.4%
Iowa	1,400.06	25	-2.6%	5.1%
Kansas	1,637.88	13	13.9%	23.0%
Kentucky	1,010.88	42	-29.7%	-24.1%
Louisiana	1,981.34	5	37.8%	48.8%
Maine	1,391.66	26	-3.2%	4.5%
Maryland	885.45	45	-38.4%	-33.5%
Massachusetts	1,114.59	39	-22.5%	-16.3%
Michigan	1,113.37	40	-22.6%	-16.4%
Minnesota	1,240.32	33	-13.7%	-6.9%
Mississippi	1,434.05	21	-0.3%	7.7%
Missouri	1,246.30	32	-13.3%	-6.4%
Montana	-	48	-100.0%	-100.0%
Nebraska	1,464.30	19	1.9%	10.0%
Nevada	2,262.43	3	57.4%	69.9%
New Hampshire	-	48	-100.0%	-100.0%
New Jersey	1,381.58	27	-3.9%	3.8%
New Mexico	2,085.61	4	45.1%	56.6%
New York	1,641.97	12	14.2%	23.3%
North Carolina	1,293.88	31	-10.0%	-2.8%
North Dakota	1,535.03	16	6.8%	15.3%
Ohio	1,434.03	22	-0.3%	7.7%
Oklahoma	1,424.51	24	-0.9%	7.0%
Oregon	-	48	-100.0%	-100.0%
Pennsylvania	1,130.21	37	-21.4%	-15.1%
Rhode Island	1,218.44	35	-15.2%	-8.5%
South Carolina	1,043.91	41	-27.4%	-21.6%
South Dakota	1,867.08	8	29.9%	40.2%
Tennessee	1,882.42	6	30.9%	41.4%
Texas	1,678.92	11	16.8%	26.1%
Utah	1,523.96	17	6.0%	14.4%
Vermont	809.27	46	-43.7%	-39.2%
Virginia	942.30	43	-34.5%	-29.2%
Washington	3,157.05	1	119.6%	137.1%
West Virginia	902.73	44	-37.2%	-32.2%
Wisconsin	1,163.06	36	-19.1%	-12.7%
Wyoming	1,429.37	23	-0.6%	7.3%

TABLE J: FY 2021 PER CAPITA INDIVIDUAL INCOME TAXES 9/21/2023				
State	Per Capita Individual Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	1,642.52			
Alabama	999.45	36	-39.2%	-22.7%
Alaska	-	45	-100.0%	-100.0%
Arizona	897.81	38	-45.3%	-30.6%
Arkansas	1,145.82	34	-30.2%	-11.4%
California	3,729.17	2	127.0%	188.4%
Colorado	1,762.97	15	7.3%	36.3%
Connecticut	2,845.35	4	73.2%	120.1%
Delaware	2,141.04	10	30.4%	65.6%
Dist. of Col.	3,944.80	1	140.2%	205.1%
Florida	-	45	-100.0%	-100.0%
Georgia	1,316.80	30	-19.8%	1.8%
Hawaii	2,327.14	9	41.7%	80.0%
Idaho	1,293.03	31	-21.3%	0.0%
Illinois	1,725.98	17	5.1%	33.5%
Indiana	1,731.41	16	5.4%	33.9%
Iowa	1,368.90	28	-16.7%	5.9%
Kansas	1,573.78	22	-4.2%	21.7%
Kentucky	1,527.15	24	-7.0%	18.1%
Louisiana	850.58	40	-48.2%	-34.2%
Maine	1,512.32	25	-7.9%	17.0%
Maryland	2,794.57	6	70.1%	116.1%
Massachusetts	2,818.08	5	71.6%	117.9%
Michigan	1,258.42	33	-23.4%	-2.7%
Minnesota	2,658.06	7	61.8%	105.6%
Mississippi	852.77	39	-48.1%	-34.0%
Missouri	1,329.86	29	-19.0%	2.8%
Montana	1,711.03	18	4.2%	32.3%
Nebraska	1,594.24	21	-2.9%	23.3%
Nevada	-	45	-100.0%	-100.0%
New Hampshire	107.02	43	-93.5%	-91.7%
New Jersey	1,816.47	14	10.6%	40.5%
New Mexico	566.62	42	-65.5%	-56.2%
New York	3,560.29	3	116.8%	175.3%
North Carolina	1,507.71	26	-8.2%	16.6%
North Dakota	579.01	41	-64.7%	-55.2%
Ohio	1,410.57	27	-14.1%	9.1%
Oklahoma	945.07	37	-42.5%	-26.9%
Oregon	2,651.08	8	61.4%	105.0%
Pennsylvania	1,695.85	19	3.2%	31.2%
Rhode Island	1,604.29	20	-2.3%	24.1%
South Carolina	1,051.18	35	-36.0%	-18.7%
South Dakota	-	45	-100.0%	-100.0%
Tennessee	25.72	44	-98.4%	-98.0%
Texas	-	45	-100.0%	-100.0%
Utah	1,999.02	11	21.7%	54.6%
Vermont	1,910.18	13	16.3%	47.7%
Virginia	1,974.78	12	20.2%	52.7%
Washington	-	45	-100.0%	-100.0%
West Virginia	1,264.07	32	-23.0%	-2.2%
Wisconsin	1,532.59	23	-6.7%	18.5%
Wyoming	-	45	-100.0%	-100.0%

TABLE K: FY 2021 PER CAPITA CORPORATE INCOME TAXES 9/21/2023				
State	Per Capita Corp. Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	297.42			
Alabama	225.06	23	-24.3%	21.7%
Alaska	170.59	34	-42.6%	-7.7%
Arizona	125.55	44	-57.8%	-32.1%
Arkansas	204.39	27	-31.3%	10.5%
California	665.10	4	123.6%	259.7%
Colorado	219.90	25	-26.1%	18.9%
Connecticut	723.06	3	143.1%	291.1%
Delaware	340.76	13	14.6%	84.3%
Dist. of Col.	1,288.05	1	333.1%	596.6%
Florida	156.43	36	-47.4%	-15.4%
Georgia	162.11	35	-45.5%	-12.3%
Hawaii	132.79	41	-55.4%	-28.2%
Idaho	184.90	31	-37.8%	0.0%
Illinois	452.16	8	52.0%	144.5%
Indiana	203.52	28	-31.6%	10.1%
Iowa	248.55	19	-16.4%	34.4%
Kansas	247.88	20	-16.7%	34.1%
Kentucky	255.57	18	-14.1%	38.2%
Louisiana	127.11	42	-57.3%	-31.3%
Maine	207.19	26	-30.3%	12.1%
Maryland	298.57	15	0.4%	61.5%
Massachusetts	525.86	7	76.8%	184.4%
Michigan	148.89	38	-49.9%	-19.5%
Minnesota	424.60	10	42.8%	129.6%
Mississippi	186.51	30	-37.3%	0.9%
Missouri	125.97	43	-57.6%	-31.9%
Montana	243.10	21	-18.3%	31.5%
Nebraska	290.89	16	-2.2%	57.3%
Nevada	-	48	-100.0%	-100.0%
New Hampshire	727.13	2	144.5%	293.3%
New Jersey	643.11	5	116.2%	247.8%
New Mexico	72.18	45	-75.7%	-61.0%
New York	613.06	6	106.1%	231.6%
North Carolina	143.65	39	-51.7%	-22.3%
North Dakota	200.60	29	-32.6%	8.5%
Ohio	23.49	47	-92.1%	-87.3%
Oklahoma	150.81	37	-49.3%	-18.4%
Oregon	320.23	14	7.7%	73.2%
Pennsylvania	357.53	12	20.2%	93.4%
Rhode Island	235.43	22	-20.8%	27.3%
South Carolina	142.60	40	-52.1%	-22.9%
South Dakota	60.27	46	-79.7%	-67.4%
Tennessee	367.65	11	23.6%	98.8%
Texas	-	48	-100.0%	-100.0%
Utah	223.39	24	-24.9%	20.8%
Vermont	258.44	17	-13.1%	39.8%
Virginia	182.74	32	-38.6%	-1.2%
Washington	-	48	-100.0%	-100.0%
West Virginia	179.75	33	-39.6%	-2.8%
Wisconsin	426.93	9	43.5%	130.9%
Wyoming	-	48	-100.0%	-100.0%

TABLE L: FY 2021 PER CAPITA IIT + CIT TAXES 9/21/2023				
State	Per Capita Ind. & Corp. Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	1,939.94			
Alabama	1,224.50	35	-36.9%	-17.1%
Alaska	170.59	45	-91.2%	-88.5%
Arizona	1,023.36	39	-47.2%	-30.8%
Arkansas	1,350.21	34	-30.4%	-8.6%
California	4,394.28	2	126.5%	197.3%
Colorado	1,982.87	17	2.2%	34.2%
Connecticut	3,568.41	4	83.9%	141.4%
Delaware	2,481.80	9	27.9%	67.9%
Dist. of Col.	5,232.85	1	169.7%	254.1%
Florida	156.43	46	-91.9%	-89.4%
Georgia	1,478.92	28	-23.8%	0.1%
Hawaii	2,459.93	10	26.8%	66.4%
Idaho	1,477.93	29	-23.8%	0.0%
Illinois	2,178.14	13	12.3%	47.4%
Indiana	1,934.93	20	-0.3%	30.9%
Iowa	1,617.45	27	-16.6%	9.4%
Kansas	1,821.67	23	-6.1%	23.3%
Kentucky	1,782.72	24	-8.1%	20.6%
Louisiana	977.68	40	-49.6%	-33.8%
Maine	1,719.51	25	-11.4%	16.3%
Maryland	3,093.14	6	59.4%	109.3%
Massachusetts	3,343.94	5	72.4%	126.3%
Michigan	1,407.31	33	-27.5%	-4.8%
Minnesota	3,082.67	7	58.9%	108.6%
Mississippi	1,039.28	38	-46.4%	-29.7%
Missouri	1,455.84	30	-25.0%	-1.5%
Montana	1,954.13	19	0.7%	32.2%
Nebraska	1,885.13	21	-2.8%	27.6%
Nevada	-	48	-100.0%	-100.0%
New Hampshire	834.15	41	-57.0%	-43.6%
New Jersey	2,459.58	11	26.8%	66.4%
New Mexico	638.81	43	-67.1%	-56.8%
New York	4,173.35	3	115.1%	182.4%
North Carolina	1,651.35	26	-14.9%	11.7%
North Dakota	779.62	42	-59.8%	-47.2%
Ohio	1,434.07	32	-26.1%	-3.0%
Oklahoma	1,095.88	37	-43.5%	-25.8%
Oregon	2,971.32	8	53.2%	101.0%
Pennsylvania	2,053.38	16	5.8%	38.9%
Rhode Island	1,839.72	22	-5.2%	24.5%
South Carolina	1,193.78	36	-38.5%	-19.2%
South Dakota	60.27	47	-96.9%	-95.9%
Tennessee	393.37	44	-79.7%	-73.4%
Texas	-	48	-100.0%	-100.0%
Utah	2,222.42	12	14.6%	50.4%
Vermont	2,168.62	14	11.8%	46.7%
Virginia	2,157.52	15	11.2%	46.0%
Washington	-	48	-100.0%	-100.0%
West Virginia	1,443.82	31	-25.6%	-2.3%
Wisconsin	1,959.52	18	1.0%	32.6%
Wyoming	-	48	-100.0%	-100.0%

CHART M: FY 2021 PER CAPITA MOTOR VEHICLE TAXES 9/21/2023				
State	Per Capita Motor Vehicle Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	257.65			
Alabama	252.61	25	-2.0%	74.7%
Alaska	149.33	48	-42.0%	44.1%
Arizona	156.69	45	-39.2%	46.3%
Arkansas	253.47	24	-1.6%	74.9%
California	329.80	13	28.0%	97.5%
Colorado	197.87	39	-23.2%	58.5%
Connecticut	192.23	40	-25.4%	56.8%
Delaware	186.39	41	-27.7%	55.1%
Dist. of Col.	117.46	50	-54.4%	34.7%
Florida	239.83	30	-6.9%	70.9%
Georgia	202.65	38	-21.3%	59.9%
Hawaii	404.65	4	57.1%	119.6%
Idaho	338.34	11	31.3%	100.0%
Illinois	392.95	5	52.5%	116.1%
Indiana	286.91	18	11.4%	84.8%
Iowa	454.79	1	76.5%	134.4%
Kansas	242.28	29	-6.0%	71.6%
Kentucky	205.37	37	-20.3%	60.7%
Louisiana	157.57	44	-38.8%	46.6%
Maine	261.21	23	1.4%	77.2%
Maryland	250.78	27	-2.7%	74.1%
Massachusetts	162.53	43	-36.9%	48.0%
Michigan	277.86	20	7.8%	82.1%
Minnesota	315.91	16	22.6%	93.4%
Mississippi	212.85	35	-17.4%	62.9%
Missouri	170.26	42	-33.9%	50.3%
Montana	428.41	2	66.3%	126.6%
Nebraska	320.86	14	24.5%	94.8%
Nevada	274.11	21	6.4%	81.0%
New Hampshire	152.34	47	-40.9%	45.0%
New Jersey	115.16	51	-55.3%	34.0%
New Mexico	218.81	34	-15.1%	64.7%
New York	152.84	46	-40.7%	45.2%
North Carolina	305.71	17	18.7%	90.4%
North Dakota	376.01	6	45.9%	111.1%
Ohio	267.81	22	3.9%	79.2%
Oklahoma	348.75	8	35.4%	103.1%
Oregon	346.61	9	34.5%	102.4%
Pennsylvania	334.64	12	29.9%	98.9%
Rhode Island	144.46	49	-43.9%	42.7%
South Carolina	224.65	33	-12.8%	66.4%
South Dakota	362.43	7	40.7%	107.1%
Tennessee	250.01	28	-3.0%	73.9%
Texas	207.25	36	-19.6%	61.3%
Utah	233.16	31	-9.5%	68.9%
Vermont	286.73	19	11.3%	84.7%
Virginia	252.26	26	-2.1%	74.6%
Washington	344.83	10	33.8%	101.9%
West Virginia	226.65	32	-12.0%	67.0%
Wisconsin	320.84	15	24.5%	94.8%
Wyoming	417.60	3	62.1%	123.4%

CHART N: FY 2021 PER CAPITA OVERALL TAXES 9/21/2023				
State	Per Capita Overall Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	6,337.09			
Alabama	4,245.46	50	-33.0%	-7.5%
Alaska	4,197.52	51	-33.8%	-8.6%
Arizona	4,632.88	42	-26.9%	0.9%
Arkansas	4,860.22	36	-23.3%	5.9%
California	9,194.77	4	45.1%	100.3%
Colorado	6,402.99	18	1.0%	39.5%
Connecticut	9,470.44	3	49.4%	106.3%
Delaware	6,726.19	14	6.1%	46.5%
Dist. of Col.	13,273.64	1	109.5%	189.1%
Florida	4,390.39	48	-30.7%	-4.4%
Georgia	4,572.75	44	-27.8%	-0.4%
Hawaii	7,786.43	7	22.9%	69.6%
Idaho	4,590.65	43	-27.6%	0.0%
Illinois	7,359.03	10	16.1%	60.3%
Indiana	5,367.04	27	-15.3%	16.9%
Iowa	5,936.19	23	-6.3%	29.3%
Kansas	5,950.77	22	-6.1%	29.6%
Kentucky	4,671.55	39	-26.3%	1.8%
Louisiana	4,838.36	37	-23.7%	5.4%
Maine	6,815.54	13	7.6%	48.5%
Maryland	7,253.24	11	14.5%	58.0%
Massachusetts	8,112.58	6	28.0%	76.7%
Michigan	4,973.88	33	-21.5%	8.3%
Minnesota	7,462.26	9	17.8%	62.6%
Mississippi	4,440.58	46	-29.9%	-3.3%
Missouri	4,638.77	41	-26.8%	1.0%
Montana	5,112.02	31	-19.3%	11.4%
Nebraska	6,352.91	19	0.2%	38.4%
Nevada	5,109.51	32	-19.4%	11.3%
New Hampshire	5,402.72	26	-14.7%	17.7%
New Jersey	8,305.91	5	31.1%	80.9%
New Mexico	5,177.44	30	-18.3%	12.8%
New York	10,342.38	2	63.2%	125.3%
North Carolina	4,895.97	34	-22.7%	6.7%
North Dakota	7,038.93	12	11.1%	53.3%
Ohio	5,335.44	28	-15.8%	16.2%
Oklahoma	4,470.58	45	-29.5%	-2.6%
Oregon	6,500.87	16	2.6%	41.6%
Pennsylvania	6,278.16	20	-0.9%	36.8%
Rhode Island	6,495.67	17	2.5%	41.5%
South Carolina	4,415.46	47	-30.3%	-3.8%
South Dakota	4,658.96	40	-26.5%	1.5%
Tennessee	4,254.85	49	-32.9%	-7.3%
Texas	4,865.72	35	-23.2%	6.0%
Utah	5,653.96	25	-10.8%	23.2%
Vermont	7,544.41	8	19.1%	64.3%
Virginia	6,197.99	21	-2.2%	35.0%
Washington	6,664.48	15	5.2%	45.2%
West Virginia	4,703.44	38	-25.8%	2.5%
Wisconsin	5,690.16	24	-10.2%	24.0%
Wyoming	5,210.20	29	-17.8%	13.5%

TABLE O: FY 2021 PER CAPITA INCOME				09/21/23
State	Per Capita Income Taxes (\$)	Rank Based on Income	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	62,349.79			
Alabama	48,230.52	49	-22.6%	-4.7%
Alaska	64,302.12	15	3.1%	27.0%
Arizona	54,003.86	41	-13.4%	6.7%
Arkansas	49,069.97	47	-21.3%	-3.1%
California	74,827.43	6	20.0%	47.8%
Colorado	67,815.57	10	8.8%	33.9%
Connecticut	81,221.95	3	30.3%	60.4%
Delaware	58,075.72	26	-6.9%	14.7%
Dist. of Col.	95,236.89	1	52.7%	88.1%
Florida	59,748.80	22	-4.2%	18.0%
Georgia	54,080.74	37	-13.3%	6.8%
Hawaii	59,483.09	24	-4.6%	17.5%
Idaho	50,632.15	45	-18.8%	0.0%
Illinois	65,505.85	12	5.1%	29.4%
Indiana	54,748.46	35	-12.2%	8.1%
Iowa	55,693.58	32	-10.7%	10.0%
Kansas	57,784.81	27	-7.3%	14.1%
Kentucky	49,606.52	46	-20.4%	-2.0%
Louisiana	52,837.28	42	-15.3%	4.4%
Maine	56,802.98	30	-8.9%	12.2%
Maryland	68,340.80	9	9.6%	35.0%
Massachusetts	81,746.44	2	31.1%	61.5%
Michigan	55,538.51	34	-10.9%	9.7%
Minnesota	64,648.57	13	3.7%	27.7%
Mississippi	44,671.89	51	-28.4%	-11.8%
Missouri	54,062.17	38	-13.3%	6.8%
Montana	55,558.35	33	-10.9%	9.7%
Nebraska	59,660.59	23	-4.3%	17.8%
Nevada	57,601.29	28	-7.6%	13.8%
New Hampshire	70,623.41	8	13.3%	39.5%
New Jersey	74,833.77	5	20.0%	47.8%
New Mexico	48,874.67	48	-21.6%	-3.5%
New York	75,304.65	4	20.8%	48.7%
North Carolina	54,024.95	39	-13.4%	6.7%
North Dakota	63,306.31	16	1.5%	25.0%
Ohio	55,811.45	31	-10.5%	10.2%
Oklahoma	52,107.50	43	-16.4%	2.9%
Oregon	59,789.73	21	-4.1%	18.1%
Pennsylvania	63,083.52	17	1.2%	24.6%
Rhode Island	62,592.83	19	0.4%	23.6%
South Carolina	50,751.30	44	-18.6%	0.2%
South Dakota	62,793.20	18	0.7%	24.0%
Tennessee	54,545.28	36	-12.5%	7.7%
Texas	57,594.99	29	-7.6%	13.8%
Utah	54,022.30	40	-13.4%	6.7%
Vermont	60,677.70	20	-2.7%	19.8%
Virginia	64,530.00	14	3.5%	27.4%
Washington	71,317.29	7	14.4%	40.9%
West Virginia	47,068.24	50	-24.5%	-7.0%
Wisconsin	58,128.24	25	-6.8%	14.8%
Wyoming	67,566.30	11	8.4%	33.4%