

**STATE AND LOCAL TAX BURDEN ANALYSIS
EXECUTIVE SUMMARY
FY 2014 TAXES**

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

On the basis of taxes paid per person, Idaho's overall tax burden ranks 48th nationally (out of 51) and 11th regionally (out of the 11 western states).

	<u>RANK</u>		<u>RANK</u>	
Property tax.....	41	36.6% below national average	10	31.3% below western median
Sales tax.....	36	22.8% below national average	9	32.6% below western median
Individual income.....	34	23.5% below national average	6	equal to the western median
Corporate income...	29	<u>32.1% below national average</u>	5	<u>11.1% above western median</u>
Overall ranking.....	48	30.8% below national average	11	18.5% below western median

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

Property tax.....	36	20.6% below national average	9	8.9% below western median
Sales tax.....	25	3.3% below national average	8	8.5% below western median
Individual income.....	30	4.2% below national average	5	2.2% above western median
Corporate income.....	25	<u>14.9% below national average</u>	4	<u>14.5% above western median</u>
Overall ranking.....	41	13.4% below national average	11	8.0% below western median

Between FY 2013 and FY 2014, Idaho overall relative tax burdens changed only slightly with rank swings up to ±3, depending on tax type and income v. population basis for the comparison. On an overall basis, Idaho taxes remain considerably below the U.S. average on both income-based and per capita based analyses:

	<u>Per \$1,000 of Income</u>	<u>Per capita</u>
Idaho total tax burden	\$ 90.07	\$3,235
National average total tax burden	\$103.95	\$4,675
Western median total tax burden	\$ 97.92	\$3,967

Because per capita income in Idaho is 20.1 percent lower than the U.S. average, ranking systems which compare taxes to income will show higher comparative taxes in Idaho than systems which are based on population.

Idaho's major taxes continue to show balance with little change between FY 2013 and FY 2014. In 2014, property taxes raised 28.7% of overall tax revenue, while income taxes accounted for 28.9% (individual for 25.3% and corporate income tax for 3.6%), and sales tax accounted for 26.0% of state and local tax revenue.

**COMPARATIVE TAX POTENTIAL:
Tax Burden in Idaho and the United States
Fiscal Year 2014**

**Analysis by Alan S. Dornfest
Property Tax Policy Bureau Chief - Property Tax Division
Idaho State Tax Commission
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Acknowledgement:

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

**Comparative Tax Potential FY 2014
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Detailed tax burden charts, with numbered charts showing tax effort percentages and lettered charts showing taxes per \$1,000 or per person as follows:

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

TAX BURDEN IN IDAHO AND THE UNITED STATES - FISCAL YEAR 2014

IDAHO TAX REVENUE SYSTEM - SUMMARY:

In terms of the amount of revenue collected in comparison to income and population, Idaho tax collections tend to indicate low overall taxes, with excellent balance between major tax components. When observed on a regional basis, Idaho is in the somewhat unusual position of relying on three major taxes (income, sales, and property), as opposed to the systems hinged on only two taxes that are found in each of our border states except Utah. On the basis of taxes paid per person, the breadth of the Idaho system, produces the effect of being moderate to low in most specific major tax types, while ranking our overall per capita tax burden 48th highest nationally and 11th highest (lowest) in the 11 western states. Idaho has very low per capita income (with a rank of 48th nationally out of 51 states and the District of Columbia and 11th out of the 11 western states), and this raises our tax burden relative to income to 41st nationally, but still 11th in the western states. This year's overall per capita tax burden rankings show an increase of one, while our income based tax burden rankings are unchanged in comparison to the FY 2013 rankings. The current rankings remain close to those indicated in the years leading up to the recent major recession.

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

Similar overall patterns emerge using either income-based or population-based comparisons; however, our tax burden appears lower when computed on a per capita basis. This reflects our relatively very low per capita income, which trails the national average by 20.1% and is ranked 48th out of 50 states and the District of Columbia.

A comparison of FY 2013 and FY 2014 Idaho tax burden shows the following for our major taxes:

- Idaho's individual income tax burden increased slightly, but remains well below long term trends, going from 14.1% over the U.S. average in FY 2008 to 4.2% below the U.S. average in FY 2014, relative to total personal income. This represents the second lowest relative burden for this tax since at least FY 1984, the first year this tax was studied separately from corporate income tax. The only lower year was FY 2013 at 5.6% below the U.S. average. For the individual income tax, Idaho's income based ranking had dropped from 19th highest in 2008 to 31st highest in 2013, before rebounding slightly to 30th in FY 2014. Our population based ranking followed the same pattern of significant decreases from 23rd in FY 2007 to 35th in FY 2013, rebounding to 34th in FY 2014.

- Corporate income tax burden is highly volatile due mostly to variations in corporate taxable income. On an income basis, the relative burden in Idaho decreased from 6.6% below the U.S. average in FY 2013 to 14.9% below the U.S. average in FY 2014. This reflects a 5.1% decrease in collections in Idaho compared with a 2.9% increase in collections nationally.
- Property tax burdens in Idaho remain very low, but increased slightly again in FY 2014. Relative to income, these taxes are now 20.6% below the U.S. average, their highest relative point since FY 2006 (the year immediately preceding the elimination of most school general levies in Idaho). The 6.0% rate of increase in property tax collections in Idaho exceeded the national 2.4% rate of increase.
- Idaho's relative sales tax burden decreased slightly in FY 2014 and is now 3.3% below the U.S. average. Sales tax collections in Idaho grew 3.8%, while nationally, growth in this tax was 6.2%. The relative burden of sales tax in Idaho is now similar to the burden in FY 2012.
- Idaho's relative motor vehicle tax burden (fuel taxes and licenses and registration fees) decreased slightly from 43.2% over the U.S. average in FY 2013 to 40.3% over the U.S. average in FY 2014. Although the relative burden of these taxes remains well above the national average, the FY 2014 burden is relatively low historically for Idaho. Lower relative burdens have occurred only in FY 2009, and FY 1984 since this study was begun. Comparisons between states are difficult for these taxes, because some states require motor vehicles to pay personal property tax, in which case the amounts would be included in the property tax category. Idaho's motor vehicle registration fees are in lieu of property tax and tend to inflate the apparent relative level of Idaho motor vehicle taxes.

Overall state and local taxes in Idaho increased 3.6% in FY 2014. This was down from the 4.9% increase between FY 2012 and FY 2013, and was slightly more than the national rate of increase of 2.4%. Our relative overall tax burden has changed only slightly from FY 2011 to FY 2014. Except for FY 2010 and FY 1981, Idaho's taxes during these four years were the lowest as a percent of total personal income since this analysis was undertaken in FY 1977.

Idaho's major taxes traditionally have been balanced. In FY 2014, property taxes raised 28.7% of overall tax revenue, while income taxes accounted for 28.9% (individual for 25.3% and corporate income tax for 3.6%), and sales tax accounted for 26.0% of our tax revenue.

Regionally, western states either do not have sales tax or tend to rely more on this tax than most other areas of the country. For many years, this study showed Idaho with the lowest relative sales tax among western states using the tax. This pattern began to change in FY 2007, with Colorado in the bottom position. In FY 2008 and FY 2009, California and Colorado were the two western states with lower sales tax burden than Idaho, relative to income. From FY 2010 through FY 2013, Idaho's sales tax burden dropped with respect to other western states and we had been ranked lowest in the 9 western states that use the tax. In FY 2014, our rank changed to 8th of these 9 western states, with Utah now in the lowest position relative to income. Idaho remains with the lowest sales tax burden in the 9 western states relative to population.

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

Table 1: Change in Total Tax Collections FY 2013 - FY 2014

Tax Type	Idaho - FY 2013/2014 Percent Change	U.S. - FY 2013/2014 Percent Change
Property	6.0%	2.4%
Sales	3.8%	6.2%
Individual Income	3.5%	0.8%
Corporate Income	- 5.1%	2.9%
Motor Vehicle	2.0%	2.8%
Overall	3.6%	2.4%

METHODOLOGY:

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

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

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

NATIONAL CONDITIONS:

Total nationwide state and local taxes for fiscal year 2014 were \$1,490.8 million, up 2.4% since FY 2013. This was smaller than last year's 4.6% increase. Total personal income increased 1.0% to \$14,341,267 million. The national average state and local tax rate increased slightly from 10.38% in FY 2013 to 10.40% of income in FY 2014, and is in line with average rates for FY 2010 and FY 2011. This reflects the slower growth in total personal income during the last year.

In 2014, total U.S. population increased by 1.6% to 318,907,000. The average overall per capita tax increased 1.7% to \$4,675.

Tax burden studies look at the overall burden of one or more taxes on the economy using either total personal income or population as proxies of economic strength. These studies do not enable the determination of the tax incidence on any particular sector, such as wage earners or business or agricultural property. In general, however, states that typically over-utilize most or all taxes tend to be the ones with high tax burdens, especially relative to income. In FY 2014 the greatest overall tax overutilization was found in New York (\$54.4 billion), while the greatest amounts of underutilization were \$20.0 billion in Florida and \$14.9 billion in Texas. Patterns for New York, Texas, and Florida have become ingrained over time.

The most significant overall tax burden changes in FY 2014 were in Delaware (decrease of 11 ranks on the income based chart) and Ohio (decrease of 6 ranks). Per capita rank changes were not as pronounced, with the largest change noted in New Mexico where the per capita overall rank increased by 6 ranks.

There were few significant property tax rank changes; of note were decreases in Florida (-4) and Minnesota (-4) on the income based analysis and increases in Alaska (+8) and South Dakota (+6).

Using the income based relative burden charts, sales tax rank changes were most pronounced in Ohio (+7) and Georgia (-6).

The most significant individual income tax rank changes were in Illinois (+6) and Delaware (-7).

The greatest rank changes in corporate income taxes were in Louisiana (+11), New Mexico (-10), and Oklahoma (-17), using income based analysis.

Large income based rank changes in motor vehicle and motor fuel taxes occurred in Wyoming (+7) and Utah (-7).

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

DISTORTING FACTORS:

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

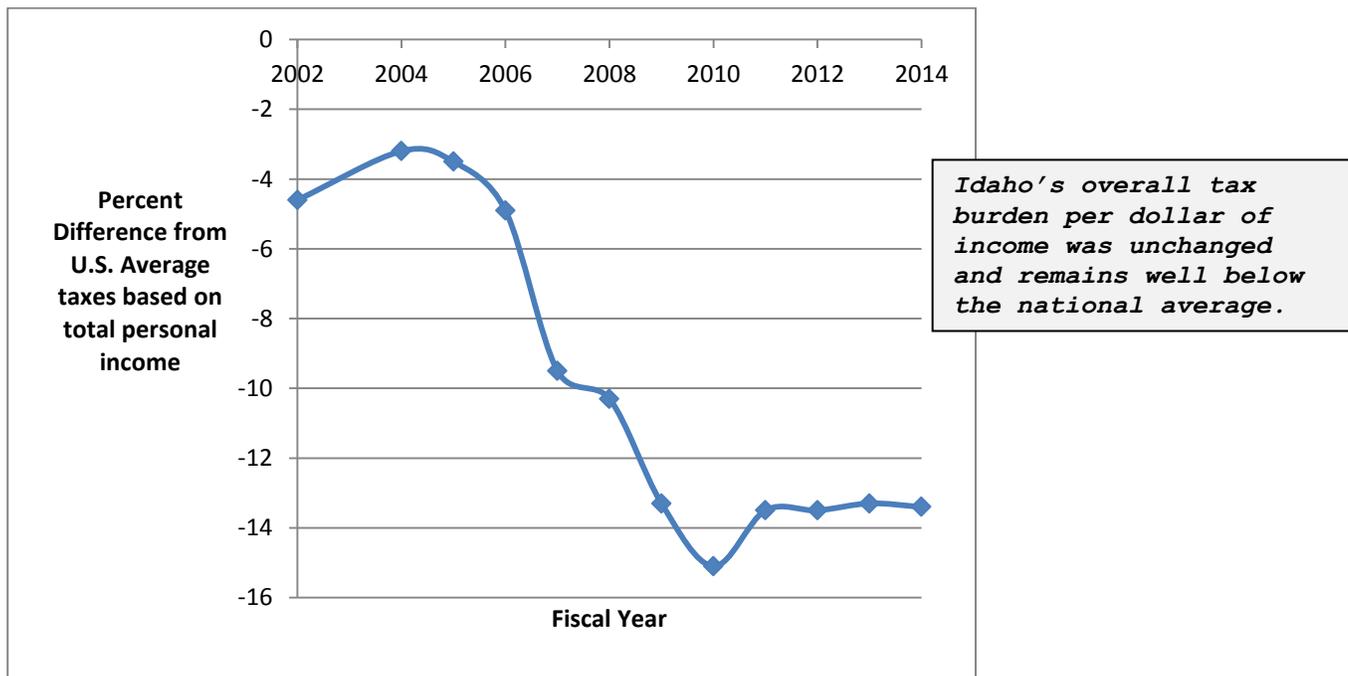
For longitudinal analysis, all of the tax information presented in this study has been analyzed under the same methodology since the fiscal year 1984 study was prepared. Prior to that time, corporate and individual income taxes were combined, but identical utilization methodology has been employed back to fiscal year 1980. Reports beginning in FY 1977 are available from the Idaho State Tax Commission.

SUMMARY OF IDAHO'S TAX BURDEN:

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

The all-time low (since fiscal year 1977) was reached in FY 2010, followed by a slight increase in FY 2011. This comparison has been essentially level since that time.

Our income based relative ranking increased slightly from 42nd in FY 2012 to 41st in FY 2013. Idaho's per capita ranking remained at 49th, significantly below the U.S. average using this measure.



In FY 2014, Idaho underutilized all taxes by \$815.4 million using income as a basis for comparison. This was the greatest comparative underutilization since this report series began in fiscal year 1977.

The overall tax burden in Idaho in FY 2014 was unchanged at \$90.07 per \$1,000 of income. Overall taxes increased 3.6% during this period and total personal income increased 3.6% over the same period. Our per capita taxes increased 2.2%, to \$3,235 for each person. National average taxes in FY 2014 were \$103.95 per \$1,000 of income (0.1% higher than in FY 2013) or \$4,675 for each person. Table 2 shows our tax effort and corresponding rank on a national level. An effort of 100% would indicate taxes equal to the U.S. average effective tax rate based either on total personal income or population for a particular tax or overall.

Table 2: FY 2014 Idaho taxes in comparison to U.S. averages

Type of Tax	Based on Income		Based on Population	
	Tax Effort %	Rank*	Tax Effort %	Rank*
Property	79.4	36	63.4	41
Sales	96.7	25	77.2	36
Individual Income	95.8	30	76.5	34
Corporate Income	85.1	25	67.9	29
Motor Vehicle	140.3	9	112.1	19
Overall	86.6	41	69.2	48

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

Between FY 2013 and FY 2014, per capita income in Idaho increased 2.2%, while the national average per capita income increased 1.5%. Idaho per capita income remains low, falling in relative terms to 20.1% below the U.S. average. However, our national rank improved from 50th to 48th. Ranking systems which compare taxes to income will show higher comparative taxes in Idaho than systems which are based on population.

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

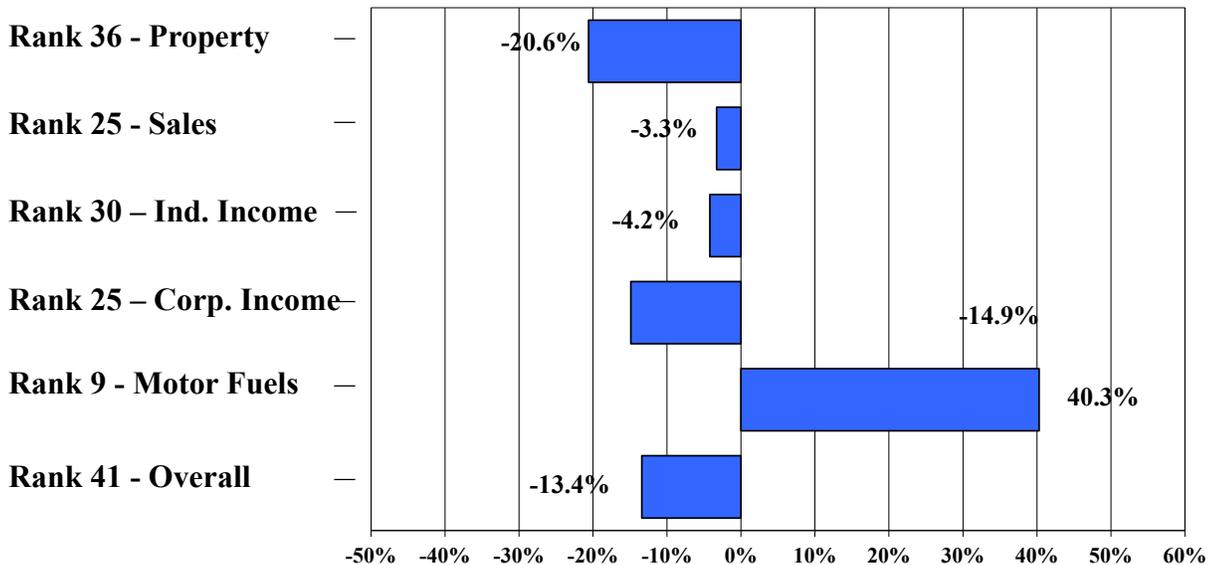
Table 3: Relative income and tax ranks for Idaho since FY 2010

Type of Tax	Number of States	Income Basis for Rank					Population Basis for Rank				
		FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Property	51	38	38	38	37	36	41	41	41	42	41
Sales	47	27	27	28	26	25	37	38	38	35	36
Individual Income	44	25	26	30	31	30	32	33	33	35	34
Corporate Income	47	37	24	21	23	25	40	29	29	32	29
Motor Vehicle	51	6	6	7	6	9	18	15	18	17	19
Overall	51	46	41	42	41	41	51	49	49	49	48
Per Capita Income	51	50	50	49	50	48	XX	XX	XX	XX	XX

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

FY 2014 Taxes Idaho vs. U.S.

Type of Tax

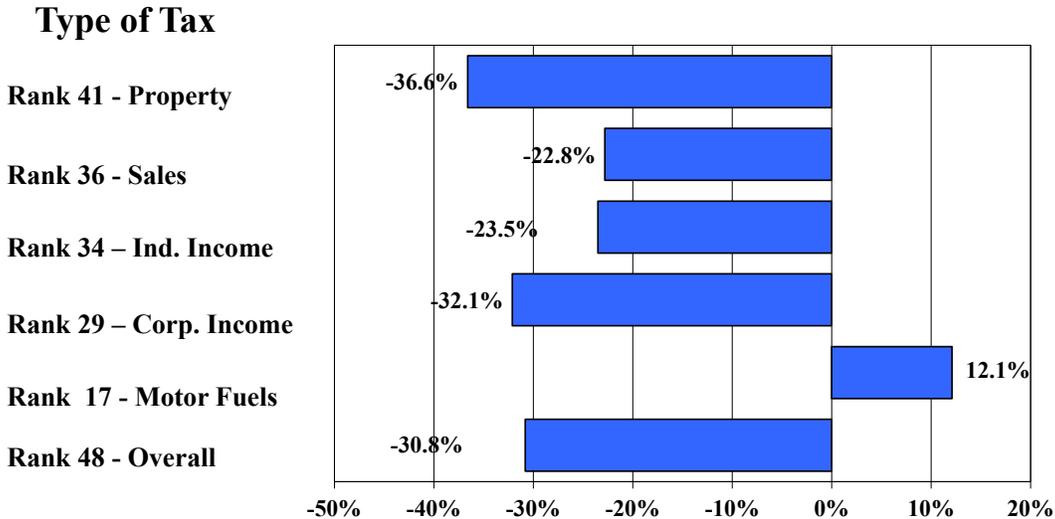


Rank of 1 = highest tax
Based on Taxes per \$ of income

Percent Difference from U.S. Average

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

FY 2014 Taxes Idaho vs. U.S.

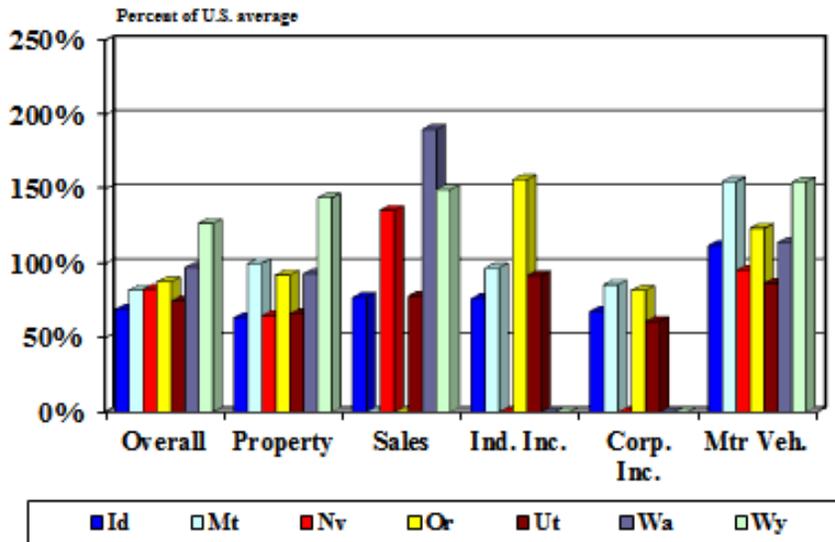


Rank of 1 = highest tax
Based on Taxes per person

Percent Difference from U.S. Average

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

Fiscal Year 2014 Tax Burden Idaho vs. Neighbor States



Based on per capita taxes. States compared to U.S. average.

The charts found on the next four pages indicate the results of income and population based comparisons both regionally and nationally. The first two charts show only ranks, while the final two indicate effective tax rates or amounts.

Income-Based Comparisons - FY 2014 (1= highest effective rate)						
Type of Tax	Idaho's Rank Among 11 Western States (National Rank)	Western States Having Lower Taxes National Rank:		Western States with Higher Taxes National Rank:		Western States Not Using Tax
Property Tax	9 (36)	Nevada New Mexico	39 46	Arizona California Colorado Montana Oregon Utah Washington Wyoming	34 30 27 15 18 35 31 11	
Sales Tax	8 (25)	Utah	26	Arizona California Colorado Nevada New Mexico Washington Wyoming	8 18 24 6 3 2 13	Montana Oregon
Individual Income Tax	5 (30)	Arizona Colorado New Mexico	41 31 38	California Montana Oregon Utah	6 17 2 16	Nevada Washington Wyoming
Corporate Income Tax	4 (25)	Arizona Colorado New Mexico Utah	39 30 32 28	California Montana Oregon	13 17 21	Nevada Washington Wyoming
Motor Vehicle Tax	2 (9)	Arizona California Colorado New Mexico Nevada Oregon Utah Washington Wyoming	39 24 34 18 25 10 29 28 12	Montana	2	
All State & Local Taxes	11 (41)			Arizona California Colorado Montana Nevada New Mexico Oregon Utah Wyoming Washington	40 13 38 29 30 15 22 33 12 35	

Population-Based Comparisons – FY 2014

Type of Tax	Idaho's Rank Among 11 Western States (National Rank)	Western States Having Lower Taxes National Rank		Western States with Higher Taxes National Rank		Western States Not Using Tax
Property Tax	10 (41)	New Mexico	48	Arizona California Colorado Montana Nevada Oregon Utah Washington Wyoming	34 23 24 18 39 26 37 25 10	
Sales Tax	9 (36)			Arizona California Colorado Nevada New Mexico Utah Washington Wyoming	14 16 19 8 9 35 2 5	Montana Oregon
Individual Income Tax	6 (34)	Arizona New Mexico	42 39	California Colorado Montana Oregon Utah	7 22 24 8 26	Nevada Washington Wyoming
Corporate Income Tax	5 (29)	Arizona New Mexico Utah	42 37 33	California Colorado Montana Oregon	11 26 21 22	Nevada Washington Wyoming
Motor Vehicle Tax	6 (19)	Arizona Colorado Nevada New Mexico Utah	47 25 30 28 35	California Montana Oregon Washington Wyoming	15 3 11 17 4	
All State & Local Taxes	11 (48)			Arizona California Colorado Montana Nevada New Mexico Oregon Utah Washington Wyoming	46 14 24 34 33 30 28 42 20 8	

Effective Tax Rate as Percent of 2014 Total Personal Income							
Tax Category	Idaho	11 Western			Nationwide		
		High	Median	Low	High	Median	Low
Property Tax	2.58%	3.98%	2.84%	2.04%	5.57%	2.91%	1.42%
		WY	WA	NM	NH	OH	AL
Sales Tax	2.34%	4.31%	2.56%	0%	4.78%	2.31%	0%
		WA	CA	MT OR	HI	UT	DE MT NH OR
Individual Income Tax	2.28%	4.19%	2.23%	0%	4.96%	2.37%	0%
		OR	CO	NV WA WY	NY	AR	FL NV SD TX WA WY AK
Corporate Income Tax	0.32	0.47%	0.28%	0%	1.07%	0.31%	0%
		CA	CO	NV WA WY	NY	MD	NV TX WA WY
*Motor Vehicle Tax	0.67	0.85%	0.58%	0.39%	0.87%	0.52%	0.13%
		MT	NM	AZ	ND	IL	DC
Total State & Local Taxes	9.01%	11.22%	9.79%	9.01%	17.94%	10.05%	7.80%
		WY	NV	ID	ND	IA	TN

*Includes motor fuels.

Idaho's Fiscal Year 2014 Total Per Capita Taxes (\$)							
Tax Category	Idaho	11 Western			Nationwide		
		High	Median	Low	High	Median	Low
Property Tax	\$ 928	\$ 2,109	\$1,350	\$ 731	\$3,139	\$1,350	\$ 522
		WY	OR	NM	DC	OR	AL
Sales Tax	\$ 841	\$ 2,071	\$1,248	\$ 0	\$ 2,143	\$ 994	\$ 0
		WA	CA	MT OR	HI	NJ	DE MT NH OR
Individual Income Tax	\$ 818	\$ 1,753	\$ 818	\$ 0	\$ 2,699	\$ 981	\$ 0
		CA	ID	NV WA WY	NY	UT	FL NV SD TX WA WY AK
Corporate Income Tax	\$ 116	\$ 228	\$ 124	\$ 0	\$ 630	\$ 134	\$ 0
		CA	UT	NV WA WY	DC	CO	NV TX WA WY
*Motor Vehicle Tax	\$ 240	\$ 333	\$ 240	\$ 146	\$ 472	\$ 217	\$ 89
		MT	ID	AZ	ND	TX	DC
Total State & Local Taxes	\$3,335	\$ 5,943	\$ 3,967	\$ 3,235	\$9,746	\$ 4,207	\$ 3,002
		WY	NM	ID	ND	OH	AL

*Includes motor fuels.

APPENDIX

CHART I: FY 2014 PROPERTY TAX BURDEN - BASED ON TOTAL PERSONAL INCOME

12/16/16

State	Personal Income FY 2014 \$ Million	State & Local FY-14 Property Tax Revenue \$ Million	Tax Capacity Potent. Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)	Underutil. Potential: (Overutil.) \$ Million (C4-C3)	Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	14,341,267	466,391.6			3.25%		
Alabama	177,719	2,529.9	5,779.6	3,249.7	1.42%	43.8%	51
Alaska	38,705	1,945.4	1,258.7	(686.7)	5.03%	154.6%	4
Arizona	249,108	6,635.2	8,101.2	1,466.1	2.66%	81.9%	34
Arkansas	109,644	2,001.1	3,565.7	1,564.6	1.83%	56.1%	49
California	1,893,502	53,731.0	61,578.5	7,847.4	2.84%	87.3%	30
Colorado	253,643	7,310.7	8,248.7	938.0	2.88%	88.6%	27
Connecticut	227,889	9,970.9	7,411.2	(2,559.7)	4.38%	134.5%	9
Delaware	42,372	775.1	1,378.0	602.9	1.83%	56.2%	48
Dist. of Col.	45,223	2,071.0	1,470.7	(600.3)	4.58%	140.8%	8
Florida	828,627	23,578.0	26,947.7	3,369.7	2.85%	87.5%	29
Georgia	383,435	10,980.2	12,469.7	1,489.4	2.86%	88.1%	28
Hawaii	63,742	1,391.7	2,072.9	681.2	2.18%	67.1%	42
Idaho	58,716	1,516.7	1,909.5	392.8	2.58%	79.4%	36
Illinois	605,969	25,851.1	19,706.7	(6,144.4)	4.27%	131.2%	10
Indiana	254,627	6,401.3	8,280.7	1,879.4	2.51%	77.3%	37
Iowa	136,912	4,743.1	4,452.5	(290.6)	3.46%	106.5%	17
Kansas	129,305	4,165.9	4,205.1	39.2	3.22%	99.1%	20
Kentucky	161,058	3,253.1	5,237.8	1,984.7	2.02%	62.1%	47
Louisiana	191,516	3,898.3	6,228.3	2,330.0	2.04%	62.6%	45
Maine	53,180	2,551.9	1,729.5	(822.4)	4.80%	147.6%	6
Maryland	316,700	8,911.0	10,299.4	1,388.3	2.81%	86.5%	32
Massachusetts	386,558	14,732.3	12,571.2	(2,161.1)	3.81%	117.2%	13
Michigan	395,160	13,241.3	12,851.0	(390.3)	3.35%	103.0%	19
Minnesota	261,535	7,699.5	8,505.4	805.8	2.94%	90.5%	24
Mississippi	101,882	2,743.2	3,313.3	570.1	2.69%	82.8%	33
Missouri	247,623	5,822.2	8,052.9	2,230.7	2.35%	72.3%	41
Montana	40,005	1,499.3	1,301.0	(198.3)	3.75%	115.2%	15
Nebraska	87,490	3,308.3	2,845.2	(463.1)	3.78%	116.3%	14
Nevada	112,318	2,703.8	3,652.7	948.9	2.41%	74.0%	39
New Hampshire	68,253	3,798.8	2,219.7	(1,579.2)	5.57%	171.1%	1
New Jersey	502,349	27,394.5	16,336.8	(11,057.7)	5.45%	167.7%	2
New Mexico	74,942	1,525.3	2,437.2	911.9	2.04%	62.6%	46
New York	1,074,533	50,981.2	34,944.8	(16,036.4)	4.74%	145.9%	7
North Carolina	379,075	9,457.3	12,327.9	2,870.6	2.49%	76.7%	38
North Dakota	40,213	829.7	1,307.8	478.0	2.06%	63.4%	44
Ohio	479,497	13,954.4	15,593.7	1,639.3	2.91%	89.5%	26
Oklahoma	164,966	2,418.2	5,364.9	2,946.6	1.47%	45.1%	50
Oregon	158,831	5,360.0	5,165.3	(194.6)	3.37%	103.8%	18
Pennsylvania	597,786	17,971.3	19,440.6	1,469.3	3.01%	92.4%	22
Rhode Island	49,683	2,433.8	1,615.8	(818.0)	4.90%	150.6%	5
South Carolina	172,850	5,215.1	5,621.2	406.2	3.02%	92.8%	21
South Dakota	38,112	1,110.5	1,239.4	128.9	2.91%	89.6%	25
Tennessee	259,547	5,432.8	8,440.7	3,007.9	2.09%	64.4%	43
Texas	1,192,745	44,108.9	38,789.2	(5,319.7)	3.70%	113.7%	16
Utah	108,363	2,853.1	3,524.1	670.9	2.63%	81.0%	35
Vermont	28,501	1,465.9	926.9	(539.0)	5.14%	158.2%	3
Virginia	411,065	12,132.8	13,368.2	1,235.4	2.95%	90.8%	23
Washington	339,735	9,633.5	11,048.5	1,415.0	2.84%	87.2%	31
West Virginia	65,781	1,575.7	2,139.3	563.6	2.40%	73.7%	40
Wisconsin	249,315	9,544.1	8,108.0	(1,436.1)	3.83%	117.7%	12
Wyoming	30,964	1,232.2	1,007.0	(225.2)	3.98%	122.4%	11

CHART II: FY 2014 SALES TAX BURDEN - BASED ON TOTAL PERSONAL INCOME

12/16/16

State	Personal Income FY 2014 \$ Million	State & Local FY-14 Sales Tax Revenue \$ Million	Tax Capacity: Potential Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)	Underutil. Potential: (Overutil.) \$ Million (C4-C3)	Ave. Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	14,341,267	347,183.1			2.42%		
Alabama	177,719	4,321.2	4,302.4	(18.8)	2.43%	100.4%	22
Alaska	38,705	218.2	937.0	718.8	0.56%	23.3%	47
Arizona	249,108	8,918.2	6,030.6	(2,887.7)	3.58%	147.9%	8
Arkansas	109,644	4,174.9	2,654.3	(1,520.6)	3.81%	157.3%	4
California	1,893,502	48,393.6	45,839.2	(2,554.4)	2.56%	105.6%	18
Colorado	253,643	6,030.7	6,140.4	109.7	2.38%	98.2%	24
Connecticut	227,889	3,981.4	5,516.9	1,535.5	1.75%	72.2%	40
Delaware	42,372	0.0	1,025.8	1,025.8	0.00%	0.0%	48
Dist. of Col.	45,223	1,135.0	1,094.8	(40.3)	2.51%	103.7%	21
Florida	828,627	23,332.6	20,060.0	(3,272.6)	2.82%	116.3%	15
Georgia	383,435	8,867.7	9,282.5	414.7	2.31%	95.5%	27
Hawaii	63,742	3,043.4	1,543.1	(1,500.3)	4.77%	197.2%	1
Idaho	58,716	1,374.2	1,421.4	47.2	2.34%	96.7%	25
Illinois	605,969	10,047.2	14,669.7	4,622.5	1.66%	68.5%	42
Indiana	254,627	7,003.4	6,164.2	(839.3)	2.75%	113.6%	17
Iowa	136,912	2,959.0	3,314.5	355.5	2.16%	89.3%	32
Kansas	129,305	3,900.1	3,130.3	(769.8)	3.02%	124.6%	14
Kentucky	161,058	3,131.2	3,899.0	767.8	1.94%	80.3%	36
Louisiana	191,516	6,930.6	4,636.3	(2,294.3)	3.62%	149.5%	7
Maine	53,180	1,194.6	1,287.4	92.9	2.25%	92.8%	29
Maryland	316,700	4,196.0	7,666.9	3,470.9	1.32%	54.7%	44
Massachusetts	386,558	5,518.6	9,358.1	3,839.5	1.43%	59.0%	43
Michigan	395,160	8,715.8	9,566.3	850.5	2.21%	91.1%	30
Minnesota	261,535	5,638.7	6,331.4	692.7	2.16%	89.1%	33
Mississippi	101,882	3,304.6	2,466.4	(838.2)	3.24%	134.0%	11
Missouri	247,623	5,563.7	5,994.6	430.9	2.25%	92.8%	28
Montana	40,005	0.0	968.5	968.5	0.00%	0.0%	49
Nebraska	87,490	2,109.8	2,118.0	8.2	2.41%	99.6%	23
Nevada	112,318	4,195.2	2,719.1	(1,476.1)	3.74%	154.3%	6
New Hampshire	68,253	0.0	1,652.3	1,652.3	0.00%	0.0%	50
New Jersey	502,349	8,885.8	12,161.2	3,275.3	1.77%	73.1%	39
New Mexico	74,942	3,046.7	1,814.2	(1,232.5)	4.07%	167.9%	3
New York	1,074,533	27,454.6	26,013.0	(1,441.6)	2.56%	105.5%	19
North Carolina	379,075	8,171.9	9,176.9	1,005.0	2.16%	89.0%	34
North Dakota	40,213	1,518.7	973.5	(545.2)	3.78%	156.0%	5
Ohio	479,497	12,194.8	11,608.0	(586.8)	2.54%	105.1%	20
Oklahoma	164,966	4,603.2	3,993.6	(609.5)	2.79%	115.3%	16
Oregon	158,831	0.0	3,845.1	3,845.1	0.00%	0.0%	51
Pennsylvania	597,786	10,180.8	14,471.6	4,290.8	1.70%	70.4%	41
Rhode Island	49,683	915.5	1,202.8	287.3	1.84%	76.1%	38
South Carolina	172,850	3,749.4	4,184.5	435.1	2.17%	89.6%	31
South Dakota	38,112	1,271.0	922.6	(348.4)	3.34%	137.8%	9
Tennessee	259,547	8,277.2	6,283.3	(1,993.9)	3.19%	131.7%	12
Texas	1,192,745	39,246.4	28,874.8	(10,371.6)	3.29%	135.9%	10
Utah	108,363	2,506.5	2,623.3	116.9	2.31%	95.5%	26
Vermont	28,501	365.8	690.0	324.2	1.28%	53.0%	45
Virginia	411,065	4,812.5	9,951.3	5,138.8	1.17%	48.4%	46
Washington	339,735	14,628.2	8,224.5	(6,403.6)	4.31%	177.9%	2
West Virginia	65,781	1,222.0	1,592.5	370.5	1.86%	76.7%	37
Wisconsin	249,315	4,980.4	6,035.6	1,055.2	2.00%	82.5%	35
Wyoming	30,964	952.1	749.6	(202.5)	3.07%	127.0%	13

**CHART III: FY 2014 INDIVIDUAL INCOME TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

12/16/16 State	Personal Income FY 2014 \$ Million	State & Local FY-14 Individual Inc. Tax Revenue \$ Million	Tax Capacity: Potent. Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)	Underutil. Potential: (Overutil.) \$ Million (C4-C3)	Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	14,341,267	341,135.7			2.38%		
Alabama	177,719	3,306.6	4,227.4	920.8	1.86%	78.2%	36
Alaska	38,705	0.0	920.7	920.7	0.00%	0.0%	51
Arizona	249,108	3,462.4	5,925.5	2,463.1	1.39%	58.4%	41
Arkansas	109,644	2,602.2	2,608.1	5.9	2.37%	99.8%	26
California	1,893,502	67,995.7	45,040.7	(22,954.9)	3.59%	151.0%	6
Colorado	253,643	5,658.5	6,033.4	375.0	2.23%	93.8%	31
Connecticut	227,889	7,772.6	5,420.8	(2,351.8)	3.41%	143.4%	8
Delaware	42,372	1,096.2	1,007.9	(88.2)	2.59%	108.8%	21
Dist. of Col.	45,223	1,679.2	1,075.7	(603.5)	3.71%	156.1%	4
Florida	828,627	0.0	19,710.5	19,710.5	0.00%	0.0%	50
Georgia	383,435	8,965.6	9,120.8	155.2	2.34%	98.3%	28
Hawaii	63,742	1,745.5	1,516.2	(229.2)	2.74%	115.1%	12
Idaho	58,716	1,338.1	1,396.7	58.6	2.28%	95.8%	30
Illinois	605,969	16,642.2	14,414.2	(2,228.0)	2.75%	115.5%	10
Indiana	254,627	6,043.9	6,056.8	12.9	2.37%	99.8%	25
Iowa	136,912	3,312.3	3,256.7	(55.6)	2.42%	101.7%	23
Kansas	129,305	2,513.5	3,075.8	562.2	1.94%	81.7%	35
Kentucky	161,058	4,987.8	3,831.1	(1,156.7)	3.10%	130.2%	9
Louisiana	191,516	2,753.7	4,555.6	1,801.9	1.44%	60.4%	40
Maine	53,180	1,414.1	1,265.0	(149.1)	2.66%	111.8%	17
Maryland	316,700	12,530.5	7,533.3	(4,997.2)	3.96%	166.3%	3
Massachusetts	386,558	13,246.2	9,195.1	(4,051.2)	3.43%	144.1%	7
Michigan	395,160	8,334.7	9,399.7	1,065.0	2.11%	88.7%	33
Minnesota	261,535	9,623.8	6,221.1	(3,402.7)	3.68%	154.7%	5
Mississippi	101,882	1,667.3	2,423.5	756.1	1.64%	68.8%	39
Missouri	247,623	5,694.0	5,890.2	196.2	2.30%	96.7%	29
Montana	40,005	1,063.3	951.6	(111.7)	2.66%	111.7%	18
Nebraska	87,490	2,124.2	2,081.1	(43.0)	2.43%	102.1%	22
Nevada	112,318	0.0	2,671.7	2,671.7	0.00%	0.0%	49
New Hampshire	68,253	92.7	1,623.5	1,530.8	0.14%	5.7%	43
New Jersey	502,349	11,973.7	11,949.4	(24.3)	2.38%	100.2%	24
New Mexico	74,942	1,297.5	1,782.6	485.2	1.73%	72.8%	38
New York	1,074,533	53,307.9	25,559.9	(27,748.0)	4.96%	208.6%	1
North Carolina	379,075	10,390.5	9,017.1	(1,373.5)	2.74%	115.2%	11
North Dakota	40,213	498.5	956.5	458.0	1.24%	52.1%	42
Ohio	479,497	13,018.8	11,405.8	(1,613.0)	2.72%	114.1%	14
Oklahoma	164,966	2,962.1	3,924.0	961.9	1.80%	75.5%	37
Oregon	158,831	6,649.5	3,778.1	(2,871.3)	4.19%	176.0%	2
Pennsylvania	597,786	15,613.9	14,219.5	(1,394.4)	2.61%	109.8%	20
Rhode Island	49,683	1,088.4	1,181.8	93.4	2.19%	92.1%	32
South Carolina	172,850	3,422.5	4,111.6	689.0	1.98%	83.2%	34
South Dakota	38,112	0.0	906.6	906.6	0.00%	0.0%	48
Tennessee	259,547	239.2	6,173.8	5,934.6	0.09%	3.9%	44
Texas	1,192,745	0.0	28,371.8	28,371.8	0.00%	0.0%	47
Utah	108,363	2,889.9	2,577.6	(312.3)	2.67%	112.1%	16
Vermont	28,501	675.2	678.0	2.7	2.37%	99.6%	27
Virginia	411,065	10,877.7	9,778.0	(1,099.7)	2.65%	111.2%	19
Washington	339,735	0.0	8,081.3	8,081.3	0.00%	0.0%	46
West Virginia	65,781	1,770.5	1,564.7	(205.7)	2.69%	113.1%	15
Wisconsin	249,315	6,793.3	5,930.5	(862.8)	2.72%	114.5%	13
Wyoming	30,964	0.0	736.5	736.5	0.00%	0.0%	45

**CHART IV: FY 2014 CORPORATE INCOME TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

12/16/16 State	Personal Income FY 2014 \$ Million	State & Local FY-14 Corporate Inc. Tax Revenue \$ Million	Tax Capacity: Potential Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)	Underutil Potential: (Overutil.) \$ Million (C4-C3)	Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	14,341,267	54,559.8			0.38%		
Alabama	177,719	406.4	676.1	269.7	0.23%	60.1%	40
Alaska	38,705	408.9	147.2	(261.7)	1.06%	277.7%	2
Arizona	249,108	575.2	947.7	372.5	0.23%	60.7%	39
Arkansas	109,644	398.5	417.1	18.6	0.36%	95.5%	19
California	1,893,502	8,858.5	7,203.6	(1,654.9)	0.47%	123.0%	13
Colorado	253,643	717.5	965.0	247.5	0.28%	74.4%	30
Connecticut	227,889	627.4	867.0	239.6	0.28%	72.4%	31
Delaware	42,372	284.4	161.2	(123.2)	0.67%	176.4%	6
Dist. of Col.	45,223	415.6	172.0	(243.5)	0.92%	241.6%	3
Florida	828,627	2,043.8	3,152.4	1,108.7	0.25%	64.8%	35
Georgia	383,435	943.8	1,458.7	514.9	0.25%	64.7%	36
Hawaii	63,742	126.0	242.5	116.5	0.20%	52.0%	42
Idaho	58,716	190.0	223.4	33.4	0.32%	85.1%	25
Illinois	605,969	4,439.8	2,305.3	(2,134.5)	0.73%	192.6%	5
Indiana	254,627	866.7	968.7	102.0	0.34%	89.5%	24
Iowa	136,912	388.7	520.9	132.2	0.28%	74.6%	29
Kansas	129,305	330.2	491.9	161.7	0.26%	67.1%	33
Kentucky	161,058	818.4	612.7	(205.7)	0.51%	133.6%	10
Louisiana	191,516	481.2	728.6	247.4	0.25%	66.0%	34
Maine	53,180	182.9	202.3	19.4	0.34%	90.4%	23
Maryland	316,700	982.8	1,204.8	222.1	0.31%	81.6%	26
Massachusetts	386,558	2,194.6	1,470.6	(724.0)	0.57%	149.2%	8
Michigan	395,160	881.0	1,503.3	622.3	0.22%	58.6%	41
Minnesota	261,535	1,325.7	995.0	(330.7)	0.51%	133.2%	11
Mississippi	101,882	526.3	387.6	(138.7)	0.52%	135.8%	9
Missouri	247,623	431.1	942.1	511.0	0.17%	45.8%	45
Montana	40,005	150.1	152.2	2.1	0.38%	98.7%	17
Nebraska	87,490	306.6	332.8	26.3	0.35%	92.1%	22
Nevada	112,318	0.0	427.3	427.3	0.00%	0.0%	51
New Hampshire	68,253	542.8	259.7	(283.2)	0.80%	209.1%	4
New Jersey	502,349	2,368.1	1,911.1	(456.9)	0.47%	123.9%	12
New Mexico	74,942	205.7	285.1	79.4	0.27%	72.1%	32
New York	1,074,533	11,535.5	4,087.9	(7,447.6)	1.07%	282.2%	1
North Carolina	379,075	1,360.6	1,442.1	81.5	0.36%	94.3%	20
North Dakota	40,213	250.4	153.0	(97.5)	0.62%	163.7%	7
Ohio	479,497	280.6	1,824.2	1,543.5	0.06%	15.4%	47
Oklahoma	164,966	397.3	627.6	230.3	0.24%	63.3%	38
Oregon	158,831	556.9	604.3	47.3	0.35%	92.2%	21
Pennsylvania	597,786	2,770.8	2,274.2	(496.6)	0.46%	121.8%	14
Rhode Island	49,683	120.1	189.0	68.9	0.24%	63.5%	37
South Carolina	172,850	327.8	657.6	329.8	0.19%	49.9%	43
South Dakota	38,112	24.8	145.0	120.2	0.07%	17.1%	46
Tennessee	259,547	1,177.0	987.4	(189.6)	0.45%	119.2%	15
Texas	1,192,745	0.0	4,537.7	4,537.7	0.00%	0.0%	50
Utah	108,363	307.9	412.3	104.3	0.28%	74.7%	28
Vermont	28,501	105.8	108.4	2.6	0.37%	97.6%	18
Virginia	411,065	740.5	1,563.9	823.3	0.18%	47.4%	44
Washington	339,735	0.0	1,292.5	1,292.5	0.00%	0.0%	49
West Virginia	65,781	203.5	250.3	46.8	0.31%	81.3%	27
Wisconsin	249,315	981.3	948.5	(32.8)	0.39%	103.5%	16
Wyoming	30,964	0.0	117.8	117.8	0.00%	0.0%	48

**CHART V: FY 2014 COMBINED CORPORATE & INDIVIDUAL INCOME TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

12/16/16 State	Personal Income FY 2014 \$ Million	State & Local FY-14 Combined IIT & CIT Tax Revenue \$ Million	Tax Capacity: Potent. Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)	Underutil. Potential: (Overutil.) \$ Million (C4-C3)	Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	14,341,267	395,695.5			2.76%		
Alabama	177,719	3,713.0	4,903.5	1,190.5	2.09%	75.7%	37
Alaska	38,705	408.9	1,067.9	659.0	1.06%	38.3%	43
Arizona	249,108	4,037.6	6,873.2	2,835.6	1.62%	58.7%	42
Arkansas	109,644	3,000.7	3,025.2	24.6	2.74%	99.2%	25
California	1,893,502	76,854.2	52,244.3	(24,609.8)	4.06%	147.1%	6
Colorado	253,643	6,376.0	6,998.4	622.4	2.51%	91.1%	30
Connecticut	227,889	8,400.0	6,287.8	(2,112.2)	3.69%	133.6%	8
Delaware	42,372	1,380.6	1,169.1	(211.5)	3.26%	118.1%	11
Dist. of Col.	45,223	2,094.8	1,247.8	(847.0)	4.63%	167.9%	2
Florida	828,627	2,043.8	22,863.0	20,819.2	0.25%	8.9%	46
Georgia	383,435	9,909.4	10,579.5	670.1	2.58%	93.7%	29
Hawaii	63,742	1,871.5	1,758.7	(112.8)	2.94%	106.4%	19
Idaho	58,716	1,528.1	1,620.0	92.0	2.60%	94.3%	28
Illinois	605,969	21,082.0	16,719.5	(4,362.5)	3.48%	126.1%	10
Indiana	254,627	6,910.6	7,025.5	114.9	2.71%	98.4%	26
Iowa	136,912	3,701.0	3,777.6	76.6	2.70%	98.0%	27
Kansas	129,305	2,843.7	3,567.7	724.0	2.20%	79.7%	34
Kentucky	161,058	5,806.2	4,443.8	(1,362.4)	3.61%	130.7%	9
Louisiana	191,516	3,234.9	5,284.2	2,049.3	1.69%	61.2%	41
Maine	53,180	1,597.0	1,467.3	(129.7)	3.00%	108.8%	16
Maryland	316,700	13,513.3	8,738.2	(4,775.1)	4.27%	154.6%	4
Massachusetts	386,558	15,440.8	10,665.7	(4,775.2)	3.99%	144.8%	7
Michigan	395,160	9,215.7	10,903.0	1,687.3	2.33%	84.5%	33
Minnesota	261,535	10,949.5	7,216.1	(3,733.4)	4.19%	151.7%	5
Mississippi	101,882	2,193.6	2,811.1	617.4	2.15%	78.0%	36
Missouri	247,623	6,125.0	6,832.3	707.2	2.47%	89.6%	31
Montana	40,005	1,213.4	1,103.8	(109.6)	3.03%	109.9%	15
Nebraska	87,490	2,430.8	2,414.0	(16.8)	2.78%	100.7%	22
Nevada	112,318	0.0	3,099.0	3,099.0	0.00%	0.0%	51
New Hampshire	68,253	635.6	1,883.2	1,247.6	0.93%	33.8%	44
New Jersey	502,349	14,341.7	13,860.5	(481.2)	2.85%	103.5%	20
New Mexico	74,942	1,503.2	2,067.8	564.6	2.01%	72.7%	39
New York	1,074,533	64,843.4	29,647.8	(35,195.6)	6.03%	218.7%	1
North Carolina	379,075	11,751.1	10,459.2	(1,291.9)	3.10%	112.4%	13
North Dakota	40,213	749.0	1,109.5	360.6	1.86%	67.5%	40
Ohio	479,497	13,299.5	13,230.0	(69.5)	2.77%	100.5%	23
Oklahoma	164,966	3,359.4	4,551.6	1,192.2	2.04%	73.8%	38
Oregon	158,831	7,206.4	4,382.4	(2,824.0)	4.54%	164.4%	3
Pennsylvania	597,786	18,384.7	16,493.7	(1,891.0)	3.08%	111.5%	14
Rhode Island	49,683	1,208.5	1,370.8	162.3	2.43%	88.2%	32
South Carolina	172,850	3,750.3	4,769.2	1,018.8	2.17%	78.6%	35
South Dakota	38,112	24.8	1,051.6	1,026.7	0.07%	2.4%	47
Tennessee	259,547	1,416.2	7,161.3	5,745.1	0.55%	19.8%	45
Texas	1,192,745	0.0	32,909.5	32,909.5	0.00%	0.0%	50
Utah	108,363	3,197.8	2,989.9	(207.9)	2.95%	107.0%	18
Vermont	28,501	781.1	786.4	5.3	2.74%	99.3%	24
Virginia	411,065	11,618.2	11,341.9	(276.3)	2.83%	102.4%	21
Washington	339,735	0.0	9,373.8	9,373.8	0.00%	0.0%	49
West Virginia	65,781	1,974.0	1,815.0	(159.0)	3.00%	108.8%	17
Wisconsin	249,315	7,774.6	6,879.0	(895.6)	3.12%	113.0%	12
Wyoming	30,964	0.0	854.3	854.3	0.00%	0.0%	48

**CHART VI: FY 2014, MOTOR FUELS & LICENSE TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

12/16/16 State	Personal Income FY 2014 \$ Million	State & Local FY-14 Motor Vehicle Tax Revenue \$ Million	Tax Capacity: Potent. Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)	Underutil. Potential: (Overutil.) \$ Million (C4-C3)	Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	14,341,267	68,377.2			0.48%		
Alabama	177,719	827.4	847.3	19.9	0.47%	97.6%	35
Alaska	38,705	123.2	184.5	61.4	0.32%	66.8%	46
Arizona	249,108	980.2	1,187.7	207.5	0.39%	82.5%	39
Arkansas	109,644	608.4	522.8	(85.6)	0.55%	116.4%	21
California	1,893,502	9,864.2	9,028.0	(836.2)	0.52%	109.3%	24
Colorado	253,643	1,196.1	1,209.3	13.2	0.47%	98.9%	34
Connecticut	227,889	714.3	1,086.5	372.2	0.31%	65.7%	47
Delaware	42,372	165.1	202.0	36.9	0.39%	81.7%	40
Dist. of Col.	45,223	59.0	215.6	156.6	0.13%	27.4%	51
Florida	828,627	4,517.5	3,950.8	(566.7)	0.55%	114.3%	22
Georgia	383,435	1,344.0	1,828.2	484.2	0.35%	73.5%	42
Hawaii	63,742	513.4	303.9	(209.5)	0.81%	168.9%	3
Idaho	58,716	392.8	279.9	(112.8)	0.67%	140.3%	9
Illinois	605,969	3,127.7	2,889.2	(238.5)	0.52%	108.3%	26
Indiana	254,627	1,072.1	1,214.0	141.9	0.42%	88.3%	36
Iowa	136,912	1,020.9	652.8	(368.1)	0.75%	156.4%	4
Kansas	129,305	675.7	616.5	(59.2)	0.52%	109.6%	23
Kentucky	161,058	1,088.6	767.9	(320.7)	0.68%	141.8%	7
Louisiana	191,516	667.8	913.1	245.3	0.35%	73.1%	43
Maine	53,180	343.2	253.6	(89.7)	0.65%	135.4%	11
Maryland	316,700	1,287.2	1,510.0	222.8	0.41%	85.2%	37
Massachusetts	386,558	1,123.1	1,843.1	720.0	0.29%	60.9%	48
Michigan	395,160	1,943.2	1,884.1	(59.1)	0.49%	103.1%	31
Minnesota	261,535	1,585.7	1,247.0	(338.7)	0.61%	127.2%	14
Mississippi	101,882	571.6	485.8	(85.8)	0.56%	117.7%	19
Missouri	247,623	983.2	1,180.6	197.5	0.40%	83.3%	38
Montana	40,005	340.2	190.7	(149.5)	0.85%	178.4%	2
Nebraska	87,490	522.4	417.1	(105.3)	0.60%	125.2%	16
Nevada	112,318	579.8	535.5	(44.3)	0.52%	108.3%	25
New Hampshire	68,253	240.5	325.4	84.9	0.35%	73.9%	41
New Jersey	502,349	1,156.6	2,395.1	1,238.5	0.23%	48.3%	50
New Mexico	74,942	436.7	357.3	(79.4)	0.58%	122.2%	18
New York	1,074,533	3,120.0	5,123.2	2,003.2	0.29%	60.9%	49
North Carolina	379,075	2,582.5	1,807.4	(775.1)	0.68%	142.9%	6
North Dakota	40,213	349.3	191.7	(157.6)	0.87%	182.2%	1
Ohio	479,497	2,668.5	2,286.2	(382.4)	0.56%	116.7%	20
Oklahoma	164,966	1,214.1	786.5	(427.5)	0.74%	154.4%	5
Oregon	158,831	1,054.4	757.3	(297.1)	0.66%	139.2%	10
Pennsylvania	597,786	3,069.2	2,850.2	(219.0)	0.51%	107.7%	27
Rhode Island	49,683	165.2	236.9	71.7	0.33%	69.7%	44
South Carolina	172,850	816.9	824.1	7.2	0.47%	99.1%	33
South Dakota	38,112	227.6	181.7	(45.9)	0.60%	125.3%	15
Tennessee	259,547	1,286.2	1,237.5	(48.7)	0.50%	103.9%	30
Texas	1,192,745	5,841.4	5,686.8	(154.6)	0.49%	102.7%	32
Utah	108,363	548.6	516.7	(32.0)	0.51%	106.2%	29
Vermont	28,501	174.0	135.9	(38.1)	0.61%	128.0%	13
Virginia	411,065	1,349.1	1,959.9	610.8	0.33%	68.8%	45
Washington	339,735	1,731.7	1,619.8	(111.9)	0.51%	106.9%	28
West Virginia	65,781	443.7	313.6	(130.0)	0.67%	141.5%	8
Wisconsin	249,315	1,469.1	1,188.7	(280.4)	0.59%	123.6%	17
Wyoming	30,964	193.9	147.6	(46.3)	0.63%	131.3%	12

**CHART VII: FY 2014 OVERALL TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

12/16/16 State	Personal Income FY 2014 \$ Million	State & Local FY-14 Total Tax Revenue \$ Million	Tax Capacity: Potent. Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)	Underutil. Potential: (Overutil.) \$ Million (C4-C3)	Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	14,341,267	1,490,815.7			10.40%		
Alabama	177,719	14,548.0	18,474.4	3,926.4	8.19%	78.7%	49
Alaska	38,705	5,568.5	4,023.5	(1,545.0)	14.39%	138.4%	3
Arizona	249,108	22,511.6	25,895.5	3,383.8	9.04%	86.9%	40
Arkansas	109,644	11,143.0	11,397.8	254.9	10.16%	97.8%	24
California	1,893,502	211,364.7	196,834.9	(14,529.7)	11.16%	107.4%	13
Colorado	253,643	23,378.9	26,366.9	2,988.1	9.22%	88.7%	38
Connecticut	227,889	26,058.0	23,689.7	(2,368.3)	11.43%	110.0%	11
Delaware	42,372	4,124.5	4,404.7	280.2	9.73%	93.6%	31
Dist. of Col.	45,223	6,378.4	4,701.0	(1,677.4)	14.10%	135.7%	4
Florida	828,627	66,132.0	86,138.1	20,006.1	7.98%	76.8%	50
Georgia	383,435	34,095.6	39,859.2	5,763.5	8.89%	85.5%	43
Hawaii	63,742	8,103.0	6,626.1	(1,476.8)	12.71%	122.3%	5
Idaho	58,716	5,288.3	6,103.7	815.4	9.01%	86.6%	41
Illinois	605,969	70,821.0	62,992.2	(7,828.8)	11.69%	112.4%	9
Indiana	254,627	24,727.0	26,469.2	1,742.2	9.71%	93.4%	32
Iowa	136,912	13,756.1	14,232.4	476.3	10.05%	96.7%	26
Kansas	129,305	12,706.2	13,441.6	735.4	9.83%	94.5%	28
Kentucky	161,058	15,917.5	16,742.4	825.0	9.88%	95.1%	27
Louisiana	191,516	18,078.6	19,908.6	1,830.0	9.44%	90.8%	37
Maine	53,180	6,394.5	5,528.2	(866.3)	12.02%	115.7%	7
Maryland	316,700	33,469.8	32,921.8	(548.0)	10.57%	101.7%	18
Massachusetts	386,558	40,622.8	40,183.8	(439.0)	10.51%	101.1%	19
Michigan	395,160	37,425.5	41,078.0	3,652.5	9.47%	91.1%	36
Minnesota	261,535	30,780.7	27,187.3	(3,593.4)	11.77%	113.2%	8
Mississippi	101,882	10,482.2	10,590.9	108.8	10.29%	99.0%	21
Missouri	247,623	21,060.7	25,741.1	4,680.4	8.51%	81.8%	45
Montana	40,005	3,929.0	4,158.6	229.6	9.82%	94.5%	29
Nebraska	87,490	9,185.3	9,094.8	(90.5)	10.50%	101.0%	20
Nevada	112,318	10,998.0	11,675.8	677.8	9.79%	94.2%	30
New Hampshire	68,253	5,746.9	7,095.1	1,348.3	8.42%	81.0%	46
New Jersey	502,349	57,637.5	52,220.6	(5,417.0)	11.47%	110.4%	10
New Mexico	74,942	8,274.5	7,790.4	(484.0)	11.04%	106.2%	15
New York	1,074,533	166,087.0	111,700.7	(54,386.2)	15.46%	148.7%	2
North Carolina	379,075	36,007.9	39,405.9	3,398.0	9.50%	91.4%	34
North Dakota	40,213	7,212.1	4,180.2	(3,031.8)	17.93%	172.5%	1
Ohio	479,497	48,789.1	49,845.1	1,056.0	10.18%	97.9%	23
Oklahoma	164,966	13,831.7	17,148.7	3,317.0	8.38%	80.7%	47
Oregon	158,831	16,281.1	16,511.0	229.9	10.25%	98.6%	22
Pennsylvania	597,786	60,217.2	62,141.5	1,924.3	10.07%	96.9%	25
Rhode Island	49,683	5,454.3	5,164.7	(289.6)	10.98%	105.6%	16
South Carolina	172,850	15,550.3	17,968.2	2,417.9	9.00%	86.5%	42
South Dakota	38,112	3,143.2	3,961.8	818.7	8.25%	79.3%	48
Tennessee	259,547	20,243.2	26,980.6	6,737.5	7.80%	75.0%	51
Texas	1,192,745	109,121.2	123,989.2	14,868.1	9.15%	88.0%	39
Utah	108,363	10,315.2	11,264.7	949.5	9.52%	91.6%	33
Vermont	28,501	3,473.3	2,962.8	(510.5)	12.19%	117.2%	6
Virginia	411,065	35,009.1	42,731.4	7,722.4	8.52%	81.9%	44
Washington	339,735	32,187.0	35,316.5	3,129.5	9.47%	91.1%	35
West Virginia	65,781	7,314.4	6,838.2	(476.3)	11.12%	107.0%	14
Wisconsin	249,315	26,397.8	25,917.0	(480.8)	10.59%	101.9%	17
Wyoming	30,964	3,472.6	3,218.8	(253.8)	11.22%	107.9%	12

CHART VIII: FY 2014 PER CAPITA PROPERTY TAX BURDEN

12/16/16 State	July 1, 2014 Population in Millions	Property Tax Revenue \$ Million	Per Capita Tax Capacity (\$)	Tax Effort: Per Capita Tax Capacity Index	Rank: Based on Tax Effort
United States	318.907	466,391.6			
Alabama	4.846	2,529.9	7,087.72	35.7%	51
Alaska	0.737	1,945.4	1,077.91	180.5%	5
Arizona	6.729	6,635.2	9,840.62	67.4%	34
Arkansas	2.967	2,001.1	4,338.90	46.1%	49
California	38.792	53,731.0	56,732.45	94.7%	23
Colorado	5.356	7,310.7	7,832.37	93.3%	24
Connecticut	3.595	9,970.9	5,257.22	189.7%	4
Delaware	0.936	775.1	1,368.82	56.6%	46
Dist. of Col.	0.660	2,071.0	964.99	214.6%	1
Florida	19.906	23,578.0	29,111.24	81.0%	30
Georgia	10.097	10,980.2	14,766.72	74.4%	32
Hawaii	1.420	1,391.7	2,077.08	67.0%	35
Idaho	1.635	1,516.7	2,390.85	63.4%	41
Illinois	12.882	25,851.1	18,839.78	137.2%	11
Indiana	6.598	6,401.3	9,649.18	66.3%	36
Iowa	3.109	4,743.1	4,547.51	104.3%	16
Kansas	2.903	4,165.9	4,244.82	98.1%	20
Kentucky	4.413	3,253.1	6,453.31	50.4%	47
Louisiana	4.649	3,898.3	6,798.99	57.3%	44
Maine	1.330	2,551.9	1,945.46	131.2%	12
Maryland	5.975	8,911.0	8,738.75	102.0%	17
Massachusetts	6.755	14,732.3	9,879.15	149.1%	9
Michigan	9.916	13,241.3	14,502.27	91.3%	27
Minnesota	5.457	7,699.5	7,980.87	96.5%	21
Mississippi	2.993	2,743.2	4,377.81	62.7%	42
Missouri	6.064	5,822.2	8,868.15	65.7%	38
Montana	1.023	1,499.3	1,496.47	100.2%	18
Nebraska	1.883	3,308.3	2,753.80	120.1%	13
Nevada	2.838	2,703.8	4,150.89	65.1%	39
New Hampshire	1.328	3,798.8	1,942.15	195.6%	3
New Jersey	8.939	27,394.5	13,072.76	209.6%	2
New Mexico	2.086	1,525.3	3,050.07	50.0%	48
New York	19.749	50,981.2	28,882.05	176.5%	6
North Carolina	9.940	9,457.3	14,537.49	65.1%	40
North Dakota	0.740	829.7	1,082.28	76.7%	31
Ohio	11.597	13,954.4	16,960.23	82.3%	29
Oklahoma	3.880	2,418.2	5,673.80	42.6%	50
Oregon	3.971	5,360.0	5,807.75	92.3%	26
Pennsylvania	12.794	17,971.3	18,710.46	96.0%	22
Rhode Island	1.055	2,433.8	1,542.77	157.8%	8
South Carolina	4.829	5,215.1	7,062.49	73.8%	33
South Dakota	0.853	1,110.5	1,247.93	89.0%	28
Tennessee	6.548	5,432.8	9,575.91	56.7%	45
Texas	26.979	44,108.9	39,456.01	111.8%	15
Utah	2.944	2,853.1	4,306.23	66.3%	37
Vermont	0.627	1,465.9	916.63	159.9%	7
Virginia	8.328	12,132.8	12,179.57	99.6%	19
Washington	7.063	9,633.5	10,329.65	93.3%	25
West Virginia	1.849	1,575.7	2,703.74	58.3%	43
Wisconsin	5.759	9,544.1	8,422.98	113.3%	14
Wyoming	0.584	1,232.2	854.53	144.2%	10

CHART IX: FY 2014 PER CAPITA SALES TAX BURDEN

12/16/16 State	July 1, 2014 Population in Millions	Sales Tax Revenue \$ Million	Per Capita Tax Capacity (\$)	Tax Effort: Per Capita Tax Capacity Index	Rank: Based on Tax Effort
United States	318.907	347,183.1			
Alabama	4.846	4,321.2	5,276.12	81.9%	30
Alaska	0.737	218.2	802.40	27.2%	47
Arizona	6.729	8,918.2	7,325.39	121.7%	14
Arkansas	2.967	4,174.9	3,229.89	129.3%	11
California	38.792	48,393.6	42,231.79	114.6%	16
Colorado	5.356	6,030.7	5,830.44	103.4%	19
Connecticut	3.595	3,981.4	3,913.49	101.7%	21
Delaware	0.936	0.0	1,018.96	0.0%	51
Dist. of Col.	0.660	1,135.0	718.34	158.0%	4
Florida	19.906	23,332.6	21,670.48	107.7%	18
Georgia	10.097	8,867.7	10,992.39	80.7%	32
Hawaii	1.420	3,043.4	1,546.18	196.8%	1
Idaho	1.635	1,374.2	1,779.76	77.2%	36
Illinois	12.882	10,047.2	14,024.38	71.6%	40
Indiana	6.598	7,003.4	7,182.88	97.5%	23
Iowa	3.109	2,959.0	3,385.18	87.4%	27
Kansas	2.903	3,900.1	3,159.86	123.4%	13
Kentucky	4.413	3,131.2	4,803.86	65.2%	42
Louisiana	4.649	6,930.6	5,061.19	136.9%	6
Maine	1.330	1,194.6	1,448.20	82.5%	29
Maryland	5.975	4,196.0	6,505.15	64.5%	43
Massachusetts	6.755	5,518.6	7,354.06	75.0%	38
Michigan	9.916	8,715.8	10,795.53	80.7%	31
Minnesota	5.457	5,638.7	5,940.98	94.9%	25
Mississippi	2.993	3,304.6	3,258.85	101.4%	22
Missouri	6.064	5,563.7	6,601.47	84.3%	28
Montana	1.023	0.0	1,113.98	0.0%	50
Nebraska	1.883	2,109.8	2,049.93	102.9%	20
Nevada	2.838	4,195.2	3,089.94	135.8%	8
New Hampshire	1.328	0.0	1,445.74	0.0%	49
New Jersey	8.939	8,885.8	9,731.40	91.3%	26
New Mexico	2.086	3,046.7	2,270.48	134.2%	9
New York	19.749	27,454.6	21,499.88	127.7%	12
North Carolina	9.940	8,171.9	10,821.75	75.5%	37
North Dakota	0.740	1,518.7	805.66	188.5%	3
Ohio	11.597	12,194.8	12,625.24	96.6%	24
Oklahoma	3.880	4,603.2	4,223.59	109.0%	17
Oregon	3.971	0.0	4,323.31	0.0%	48
Pennsylvania	12.794	10,180.8	13,928.12	73.1%	39
Rhode Island	1.055	915.5	1,148.44	79.7%	33
South Carolina	4.829	3,749.4	5,257.33	71.3%	41
South Dakota	0.853	1,271.0	928.96	136.8%	7
Tennessee	6.548	8,277.2	7,128.33	116.1%	15
Texas	26.979	39,246.4	29,371.16	133.6%	10
Utah	2.944	2,506.5	3,205.57	78.2%	35
Vermont	0.627	365.8	682.34	53.6%	45
Virginia	8.328	4,812.5	9,066.50	53.1%	46
Washington	7.063	14,628.2	7,689.42	190.2%	2
West Virginia	1.849	1,222.0	2,012.67	60.7%	44
Wisconsin	5.759	4,980.4	6,270.09	79.4%	34
Wyoming	0.584	952.1	636.11	149.7%	5

CHART X: FY 2014 PER CAPITA INDIVIDUAL INCOME TAX BURDEN

12/16/16 State	July 1, 2014 Population in Millions	Individual Income Tax Revenue \$ Million	Per Capita Tax Capacity (\$)	Tax Effort: Per Capita Tax Capacity Index	Rank: Based on Tax Effort
United States	318.907	341,135.7			
Alabama	4.846	3,306.6	5,184.21	63.8%	37
Alaska	0.737	0.0	788.42	0.0%	51
Arizona	6.729	3,462.4	7,197.79	48.1%	42
Arkansas	2.967	2,602.2	3,173.63	82.0%	31
California	38.792	67,995.7	41,496.17	163.9%	7
Colorado	5.356	5,658.5	5,728.88	98.8%	22
Connecticut	3.595	7,772.6	3,845.32	202.1%	3
Delaware	0.936	1,096.2	1,001.21	109.5%	15
Dist. of Col.	0.660	1,679.2	705.83	237.9%	2
Florida	19.906	0.0	21,293.02	0.0%	50
Georgia	10.097	8,965.6	10,800.92	83.0%	30
Hawaii	1.420	1,745.5	1,519.25	114.9%	12
Idaho	1.635	1,338.1	1,748.75	76.5%	34
Illinois	12.882	16,642.2	13,780.10	120.8%	11
Indiana	6.598	6,043.9	7,057.76	85.6%	29
Iowa	3.109	3,312.3	3,326.22	99.6%	20
Kansas	2.903	2,513.5	3,104.82	81.0%	32
Kentucky	4.413	4,987.8	4,720.18	105.7%	16
Louisiana	4.649	2,753.7	4,973.03	55.4%	40
Maine	1.330	1,414.1	1,422.98	99.4%	21
Maryland	5.975	12,530.5	6,391.84	196.0%	4
Massachusetts	6.755	13,246.2	7,225.97	183.3%	5
Michigan	9.916	8,334.7	10,607.49	78.6%	33
Minnesota	5.457	9,623.8	5,837.49	164.9%	6
Mississippi	2.993	1,667.3	3,202.09	52.1%	41
Missouri	6.064	5,694.0	6,486.48	87.8%	28
Montana	1.023	1,063.3	1,094.57	97.1%	24
Nebraska	1.883	2,124.2	2,014.23	105.5%	17
Nevada	2.838	0.0	3,036.11	0.0%	49
New Hampshire	1.328	92.7	1,420.56	6.5%	43
New Jersey	8.939	11,973.7	9,561.89	125.2%	9
New Mexico	2.086	1,297.5	2,230.93	58.2%	39
New York	19.749	53,307.9	21,125.38	252.3%	1
North Carolina	9.940	10,390.5	10,633.25	97.7%	23
North Dakota	0.740	498.5	791.62	63.0%	38
Ohio	11.597	13,018.8	12,405.33	104.9%	18
Oklahoma	3.880	2,962.1	4,150.02	71.4%	35
Oregon	3.971	6,649.5	4,248.00	156.5%	8
Pennsylvania	12.794	15,613.9	13,685.51	114.1%	13
Rhode Island	1.055	1,088.4	1,128.44	96.5%	25
South Carolina	4.829	3,422.5	5,165.76	66.3%	36
South Dakota	0.853	0.0	912.78	0.0%	48
Tennessee	6.548	239.2	7,004.17	3.4%	44
Texas	26.979	0.0	28,859.56	0.0%	47
Utah	2.944	2,889.9	3,149.73	91.8%	26
Vermont	0.627	675.2	670.45	100.7%	19
Virginia	8.328	10,877.7	8,908.58	122.1%	10
Washington	7.063	0.0	7,555.48	0.0%	46
West Virginia	1.849	1,770.5	1,977.61	89.5%	27
Wisconsin	5.759	6,793.3	6,160.87	110.3%	14
Wyoming	0.584	0.0	625.03	0.0%	45

CHART XI: FY 2014 PER CAPITA CORPORATE INCOME TAX BURDEN

12/16/16 State	July 1, 2014 Population in Millions	Corporate Income Tax Revenue \$ Million	Per Capita Tax Capacity (\$)	Tax Effort: Per Capita Tax Capacity Index	Rank: Based on Tax Effort
United States	318.907	54,559.8			
Alabama	4.846	406.4	829.14	49.0%	43
Alaska	0.737	408.9	126.10	324.3%	3
Arizona	6.729	575.2	1,151.18	50.0%	42
Arkansas	2.967	398.5	507.58	78.5%	25
California	38.792	8,858.5	6,636.72	133.5%	11
Colorado	5.356	717.5	916.25	78.3%	26
Connecticut	3.595	627.4	615.00	102.0%	16
Delaware	0.936	284.4	160.13	177.6%	8
Dist. of Col.	0.660	415.6	112.89	368.1%	1
Florida	19.906	2,043.8	3,405.51	60.0%	35
Georgia	10.097	943.8	1,727.45	54.6%	38
Hawaii	1.420	126.0	242.98	51.9%	41
Idaho	1.635	190.0	279.69	67.9%	29
Illinois	12.882	4,439.8	2,203.93	201.5%	5
Indiana	6.598	866.7	1,128.79	76.8%	27
Iowa	3.109	388.7	531.98	73.1%	28
Kansas	2.903	330.2	496.57	66.5%	31
Kentucky	4.413	818.4	754.93	108.4%	13
Louisiana	4.649	481.2	795.37	60.5%	34
Maine	1.330	182.9	227.58	80.4%	23
Maryland	5.975	982.8	1,022.28	96.1%	19
Massachusetts	6.755	2,194.6	1,155.69	189.9%	7
Michigan	9.916	881.0	1,696.52	51.9%	40
Minnesota	5.457	1,325.7	933.62	142.0%	10
Mississippi	2.993	526.3	512.13	102.8%	15
Missouri	6.064	431.1	1,037.42	41.6%	44
Montana	1.023	150.1	175.06	85.8%	21
Nebraska	1.883	306.6	322.15	95.2%	20
Nevada	2.838	0.0	485.58	0.0%	51
New Hampshire	1.328	542.8	227.20	238.9%	4
New Jersey	8.939	2,368.1	1,529.29	154.8%	9
New Mexico	2.086	205.7	356.81	57.7%	37
New York	19.749	11,535.5	3,378.70	341.4%	2
North Carolina	9.940	1,360.6	1,700.64	80.0%	24
North Dakota	0.740	250.4	126.61	197.8%	6
Ohio	11.597	280.6	1,984.05	14.1%	47
Oklahoma	3.880	397.3	663.74	59.9%	36
Oregon	3.971	556.9	679.41	82.0%	22
Pennsylvania	12.794	2,770.8	2,188.80	126.6%	12
Rhode Island	1.055	120.1	180.48	66.6%	30
South Carolina	4.829	327.8	826.19	39.7%	45
South Dakota	0.853	24.8	145.99	17.0%	46
Tennessee	6.548	1,177.0	1,120.22	105.1%	14
Texas	26.979	0.0	4,615.67	0.0%	50
Utah	2.944	307.9	503.75	61.1%	33
Vermont	0.627	105.8	107.23	98.7%	18
Virginia	8.328	740.5	1,424.80	52.0%	39
Washington	7.063	0.0	1,208.39	0.0%	49
West Virginia	1.849	203.5	316.29	64.3%	32
Wisconsin	5.759	981.3	985.34	99.6%	17
Wyoming	0.584	0.0	99.96	0.0%	48

**CHART XII: FY 2014 PER CAPITA COMBINED CORPORATE & INDIVIDUAL
INCOME TAX BURDEN**

12/16/16 State	July 1, 2014 Population in Millions	Income Tax Revenue \$ Million	Per Capita Tax Capacity (\$)	Tax Effort: Per Capita Tax Capacity Index	Rank: Based on Tax Effort
United States	318.907	395,695.5			
Alabama	4.846	3,713.0	6,013.35	61.7%	38
Alaska	0.737	408.9	914.52	44.7%	43
Arizona	6.729	4,037.6	8,348.97	48.4%	42
Arkansas	2.967	3,000.7	3,681.20	81.5%	30
California	38.792	76,854.2	48,132.89	159.7%	7
Colorado	5.356	6,376.0	6,645.13	95.9%	20
Connecticut	3.595	8,400.0	4,460.33	188.3%	3
Delaware	0.936	1,380.6	1,161.33	118.9%	11
Dist. of Col.	0.660	2,094.8	818.71	255.9%	2
Florida	19.906	2,043.8	24,698.53	8.3%	46
Georgia	10.097	9,909.4	12,528.37	79.1%	32
Hawaii	1.420	1,871.5	1,762.23	106.2%	15
Idaho	1.635	1,528.1	2,028.44	75.3%	34
Illinois	12.882	21,082.0	15,984.02	131.9%	9
Indiana	6.598	6,910.6	8,186.55	84.4%	28
Iowa	3.109	3,701.0	3,858.20	95.9%	21
Kansas	2.903	2,843.7	3,601.39	79.0%	33
Kentucky	4.413	5,806.2	5,475.11	106.0%	16
Louisiana	4.649	3,234.9	5,768.40	56.1%	41
Maine	1.330	1,597.0	1,650.56	96.8%	19
Maryland	5.975	13,513.3	7,414.12	182.3%	5
Massachusetts	6.755	15,440.8	8,381.66	184.2%	4
Michigan	9.916	9,215.7	12,304.00	74.9%	35
Minnesota	5.457	10,949.5	6,771.12	161.7%	6
Mississippi	2.993	2,193.6	3,714.22	59.1%	39
Missouri	6.064	6,125.0	7,523.90	81.4%	31
Montana	1.023	1,213.4	1,269.64	95.6%	22
Nebraska	1.883	2,430.8	2,336.37	104.0%	17
Nevada	2.838	0.0	3,521.70	0.0%	51
New Hampshire	1.328	635.6	1,647.76	38.6%	44
New Jersey	8.939	14,341.7	11,091.18	129.3%	10
New Mexico	2.086	1,503.2	2,587.74	58.1%	40
New York	19.749	64,843.4	24,504.08	264.6%	1
North Carolina	9.940	11,751.1	12,333.88	95.3%	23
North Dakota	0.740	749.0	918.23	81.6%	29
Ohio	11.597	13,299.5	14,389.38	92.4%	24
Oklahoma	3.880	3,359.4	4,813.76	69.8%	36
Oregon	3.971	7,206.4	4,927.41	146.3%	8
Pennsylvania	12.794	18,384.7	15,874.31	115.8%	12
Rhode Island	1.055	1,208.5	1,308.91	92.3%	25
South Carolina	4.829	3,750.3	5,991.95	62.6%	37
South Dakota	0.853	24.8	1,058.77	2.3%	47
Tennessee	6.548	1,416.2	8,124.38	17.4%	45
Texas	26.979	0.0	33,475.23	0.0%	50
Utah	2.944	3,197.8	3,653.49	87.5%	26
Vermont	0.627	781.1	777.68	100.4%	18
Virginia	8.328	11,618.2	10,333.38	112.4%	13
Washington	7.063	0.0	8,763.87	0.0%	49
West Virginia	1.849	1,974.0	2,293.90	86.1%	27
Wisconsin	5.759	7,774.6	7,146.22	108.8%	14
Wyoming	0.584	0.0	725.00	0.0%	48

**CHART XIII: FY 2014 PER CAPITA COMBINED MOTOR FUELS & LICENSE
TAX BURDEN**

12/16/16 State	July 1, 2014 Population in Millions	Motor Vehicle Tax Revenue \$ Million	Per Capita Tax Capacity (\$)	Tax Effort: Per Capita Tax Capacity Index	Rank: Based on Tax Effort
United States	318.907	68,377.2			
Alabama	4.846	827.4	1,039.12	79.6%	38
Alaska	0.737	123.2	158.03	78.0%	40
Arizona	6.729	980.2	1,442.72	67.9%	47
Arkansas	2.967	608.4	636.12	95.6%	29
California	38.792	9,864.2	8,317.49	118.6%	15
Colorado	5.356	1,196.1	1,148.30	104.2%	25
Connecticut	3.595	714.3	770.76	92.7%	31
Delaware	0.936	165.1	200.68	82.3%	37
Dist. of Col.	0.660	59.0	141.48	41.7%	51
Florida	19.906	4,517.5	4,267.97	105.8%	24
Georgia	10.097	1,344.0	2,164.94	62.1%	49
Hawaii	1.420	513.4	304.52	168.6%	2
Idaho	1.635	392.8	350.52	112.1%	19
Illinois	12.882	3,127.7	2,762.08	113.2%	18
Indiana	6.598	1,072.1	1,414.66	75.8%	42
Iowa	3.109	1,020.9	666.71	153.1%	5
Kansas	2.903	675.7	622.33	108.6%	22
Kentucky	4.413	1,088.6	946.11	115.1%	16
Louisiana	4.649	667.8	996.79	67.0%	48
Maine	1.330	343.2	285.22	120.3%	13
Maryland	5.975	1,287.2	1,281.18	100.5%	27
Massachusetts	6.755	1,123.1	1,448.37	77.5%	41
Michigan	9.916	1,943.2	2,126.16	91.4%	33
Minnesota	5.457	1,585.7	1,170.07	135.5%	7
Mississippi	2.993	571.6	641.83	89.1%	34
Missouri	6.064	983.2	1,300.15	75.6%	43
Montana	1.023	340.2	219.40	155.1%	3
Nebraska	1.883	522.4	403.73	129.4%	9
Nevada	2.838	579.8	608.56	95.3%	30
New Hampshire	1.328	240.5	284.74	84.5%	36
New Jersey	8.939	1,156.6	1,916.59	60.3%	50
New Mexico	2.086	436.7	447.17	97.7%	28
New York	19.749	3,120.0	4,234.37	73.7%	45
North Carolina	9.940	2,582.5	2,131.33	121.2%	12
North Dakota	0.740	349.3	158.67	220.1%	1
Ohio	11.597	2,668.5	2,486.52	107.3%	23
Oklahoma	3.880	1,214.1	831.83	146.0%	6
Oregon	3.971	1,054.4	851.47	123.8%	11
Pennsylvania	12.794	3,069.2	2,743.12	111.9%	21
Rhode Island	1.055	165.2	226.18	73.0%	46
South Carolina	4.829	816.9	1,035.42	78.9%	39
South Dakota	0.853	227.6	182.96	124.4%	10
Tennessee	6.548	1,286.2	1,403.92	91.6%	32
Texas	26.979	5,841.4	5,784.61	101.0%	26
Utah	2.944	548.6	631.33	86.9%	35
Vermont	0.627	174.0	134.39	129.5%	8
Virginia	8.328	1,349.1	1,785.64	75.6%	44
Washington	7.063	1,731.7	1,514.42	114.3%	17
West Virginia	1.849	443.7	396.39	111.9%	20
Wisconsin	5.759	1,469.1	1,234.89	119.0%	14
Wyoming	0.584	193.9	125.28	154.8%	4

**CHART XIV: FY 2014 PER CAPITA OVERALL
TAX BURDEN**

12/16/16 State	July 1, 2014 Population in Millions	Overall Tax Revenue \$ Million	Per Capita Tax Capacity (\$)	Tax Effort Per Capita Tax Capacity Index	Rank: Based on Tax Effort
United States	318.907	1,490,815.7			
Alabama	4.846	14,548.0	22,655.81	64.2%	51
Alaska	0.737	5,568.5	3,445.51	161.6%	4
Arizona	6.729	22,511.6	31,455.45	71.6%	46
Arkansas	2.967	11,143.0	13,869.24	80.3%	36
California	38.792	211,364.7	181,344.67	116.6%	14
Colorado	5.356	23,378.9	25,036.09	93.4%	24
Connecticut	3.595	26,058.0	16,804.65	155.1%	5
Delaware	0.936	4,124.5	4,375.43	94.3%	22
Dist. of Col.	0.660	6,378.4	3,084.58	206.8%	2
Florida	19.906	66,132.0	93,053.77	71.1%	47
Georgia	10.097	34,095.6	47,201.67	72.2%	45
Hawaii	1.420	8,103.0	6,639.36	122.0%	9
Idaho	1.635	5,288.3	7,642.33	69.2%	48
Illinois	12.882	70,821.0	60,221.15	117.6%	13
Indiana	6.598	24,727.0	30,843.51	80.2%	37
Iowa	3.109	13,756.1	14,536.08	94.6%	21
Kansas	2.903	12,706.2	13,568.52	93.6%	23
Kentucky	4.413	15,917.5	20,627.93	77.2%	40
Louisiana	4.649	18,078.6	21,732.91	83.2%	32
Maine	1.330	6,394.5	6,218.63	102.8%	17
Maryland	5.975	33,469.8	27,933.31	119.8%	11
Massachusetts	6.755	40,622.8	31,578.59	128.6%	7
Michigan	9.916	37,425.5	46,356.35	80.7%	35
Minnesota	5.457	30,780.7	25,510.75	120.7%	10
Mississippi	2.993	10,482.2	13,993.63	74.9%	43
Missouri	6.064	21,060.7	28,346.94	74.3%	44
Montana	1.023	3,929.0	4,783.46	82.1%	34
Nebraska	1.883	9,185.3	8,802.48	104.3%	16
Nevada	2.838	10,998.0	13,268.28	82.9%	33
New Hampshire	1.328	5,746.9	6,208.06	92.6%	25
New Jersey	8.939	57,637.5	41,786.95	137.9%	6
New Mexico	2.086	8,274.5	9,749.53	84.9%	30
New York	19.749	166,087.0	92,321.18	179.9%	3
North Carolina	9.940	36,007.9	46,468.93	77.5%	39
North Dakota	0.740	7,212.1	3,459.51	208.5%	1
Ohio	11.597	48,789.1	54,213.19	90.0%	26
Oklahoma	3.880	13,831.7	18,136.25	76.3%	41
Oregon	3.971	16,281.1	18,564.42	87.7%	28
Pennsylvania	12.794	60,217.2	59,807.80	100.7%	18
Rhode Island	1.055	5,454.3	4,931.44	110.6%	15
South Carolina	4.829	15,550.3	22,575.17	68.9%	49
South Dakota	0.853	3,143.2	3,988.99	78.8%	38
Tennessee	6.548	20,243.2	30,609.30	66.1%	50
Texas	26.979	109,121.2	126,120.73	86.5%	29
Utah	2.944	10,315.2	13,764.82	74.9%	42
Vermont	0.627	3,473.3	2,929.99	118.5%	12
Virginia	8.328	35,009.1	38,931.86	89.9%	27
Washington	7.063	32,187.0	33,018.61	97.5%	20
West Virginia	1.849	7,314.4	8,642.47	84.6%	31
Wisconsin	5.759	26,397.8	26,923.96	98.0%	19
Wyoming	0.584	3,472.6	2,731.48	127.1%	8

CHART XV: FY 2014 PER CAPITA INCOME

12/16/16 State	July 1, 2014 Population in Millions	Personal Income FY 2013 \$ Million	Per Capita Income (\$)	Rank:
United States	318.907	14,341,267.1	44,970	
Alabama	4.846	177,719.5	36,670	45
Alaska	0.737	38,705.1	52,514	9
Arizona	6.729	249,107.8	37,021	42
Arkansas	2.967	109,644.2	36,957	43
California	38.792	1,893,501.6	48,811	12
Colorado	5.356	253,643.2	47,360	15
Connecticut	3.595	227,888.8	63,395	2
Delaware	0.936	42,372.4	45,271	21
Dist. of Col.	0.660	45,222.7	68,536	1
Florida	19.906	828,627.0	41,628	29
Georgia	10.097	383,435.0	37,975	41
Hawaii	1.420	63,741.8	44,880	22
Idaho	1.635	58,715.7	35,916	48
Illinois	12.882	605,968.9	47,039	17
Indiana	6.598	254,626.6	38,592	39
Iowa	3.109	136,911.8	44,030	26
Kansas	2.903	129,304.6	44,549	24
Kentucky	4.413	161,057.9	36,499	46
Louisiana	4.649	191,515.5	41,195	31
Maine	1.330	53,180.0	39,977	34
Maryland	5.975	316,699.6	53,001	7
Massachusetts	6.755	386,558.4	57,224	3
Michigan	9.916	395,160.0	39,850	35
Minnesota	5.457	261,534.7	47,925	14
Mississippi	2.993	101,882.1	34,035	51
Missouri	6.064	247,623.2	40,836	32
Montana	1.023	40,004.7	39,096	38
Nebraska	1.883	87,489.7	46,463	19
Nevada	2.838	112,318.0	39,573	37
New Hampshire	1.328	68,253.4	51,396	10
New Jersey	8.939	502,348.5	56,198	4
New Mexico	2.086	74,941.9	35,934	47
New York	19.749	1,074,532.7	54,410	5
North Carolina	9.940	379,074.7	38,135	40
North Dakota	0.740	40,212.9	54,339	6
Ohio	11.597	479,497.0	41,347	30
Oklahoma	3.880	164,966.0	42,521	28
Oregon	3.971	158,831.4	39,996	33
Pennsylvania	12.794	597,785.8	46,725	18
Rhode Island	1.055	49,683.4	47,097	16
South Carolina	4.829	172,849.6	35,793	49
South Dakota	0.853	38,111.7	44,664	23
Tennessee	6.548	259,547.0	39,639	36
Texas	26.979	1,192,744.8	44,210	25
Utah	2.944	108,363.1	36,802	44
Vermont	0.627	28,501.1	45,473	20
Virginia	8.328	411,065.2	49,359	11
Washington	7.063	339,735.4	48,100	13
West Virginia	1.849	65,781.4	35,582	50
Wisconsin	5.759	249,315.3	43,288	27
Wyoming	0.584	30,963.7	52,992	8

CHART A: FY 2014 PROPERTY TAX BURDEN
Tax per \$1000 Total Personal Income

12/16/16

State	Property Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	32.52			
New Hampshire	55.66	1	71.1%	115.5%
New Jersey	54.53	2	67.7%	111.1%
Vermont	51.43	3	58.2%	99.1%
Alaska	50.26	4	54.6%	94.6%
Rhode Island	48.99	5	50.6%	89.6%
Maine	47.99	6	47.6%	85.8%
New York	47.45	7	45.9%	83.7%
Dist. of Col.	45.79	8	40.8%	77.3%
Connecticut	43.75	9	34.5%	69.4%
Illinois	42.66	10	31.2%	65.2%
Wyoming	39.79	11	22.4%	54.1%
Wisconsin	38.28	12	17.7%	48.2%
Massachusetts	38.11	13	17.2%	47.5%
Nebraska	37.81	14	16.3%	46.4%
Montana	37.48	15	15.2%	45.1%
Texas	36.98	16	13.7%	43.2%
Iowa	34.64	17	6.5%	34.1%
Oregon	33.75	18	3.8%	30.6%
Michigan	33.51	19	3.0%	29.7%
Kansas	32.22	20	-0.9%	24.7%
South Carolina	30.17	21	-7.2%	16.8%
Pennsylvania	30.06	22	-7.6%	16.4%
Virginia	29.52	23	-9.2%	14.3%
Minnesota	29.44	24	-9.5%	14.0%
South Dakota	29.14	25	-10.4%	12.8%
Ohio	29.10	26	-10.5%	12.7%
Colorado	28.82	27	-11.4%	11.6%
Georgia	28.64	28	-11.9%	10.9%
Florida	28.45	29	-12.5%	10.2%
California	28.38	30	-12.7%	9.9%
Washington	28.36	31	-12.8%	9.8%
Maryland	28.14	32	-13.5%	8.9%
Mississippi	26.93	33	-17.2%	4.2%
Arizona	26.64	34	-18.1%	3.1%
Utah	26.33	35	-19.0%	1.9%
Idaho	25.83	36	-20.6%	0.0%
Indiana	25.14	37	-22.7%	-2.7%
North Carolina	24.95	38	-23.3%	-3.4%
Nevada	24.07	39	-26.0%	-6.8%
West Virginia	23.95	40	-26.3%	-7.3%
Missouri	23.51	41	-27.7%	-9.0%
Hawaii	21.83	42	-32.9%	-15.5%
Tennessee	20.93	43	-35.6%	-19.0%
North Dakota	20.63	44	-36.6%	-20.1%
Louisiana	20.35	45	-37.4%	-21.2%
New Mexico	20.35	46	-37.4%	-21.2%
Kentucky	20.20	47	-37.9%	-21.8%
Delaware	18.29	48	-43.8%	-29.2%
Arkansas	18.25	49	-43.9%	-29.3%
Oklahoma	14.66	50	-54.9%	-43.3%
Alabama	14.24	51	-56.2%	-44.9%

CHART B: FY 2014 SALES TAX BURDEN

Tax per \$1000 Total Personal Income

12/16/16

State	Sales Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	24.21			
Hawaii	47.75	1	97.2%	104.0%
Washington	43.06	2	77.9%	84.0%
New Mexico	40.65	3	67.9%	73.7%
Arkansas	38.08	4	57.3%	62.7%
North Dakota	37.77	5	56.0%	61.4%
Nevada	37.35	6	54.3%	59.6%
Louisiana	36.19	7	49.5%	54.6%
Arizona	35.80	8	47.9%	53.0%
South Dakota	33.35	9	37.8%	42.5%
Texas	32.90	10	35.9%	40.6%
Mississippi	32.44	11	34.0%	38.6%
Tennessee	31.89	12	31.7%	36.3%
Wyoming	30.75	13	27.0%	31.4%
Kansas	30.16	14	24.6%	28.9%
Florida	28.16	15	16.3%	20.3%
Oklahoma	27.90	16	15.3%	19.2%
Indiana	27.50	17	13.6%	17.5%
California	25.56	18	5.6%	9.2%
New York	25.55	19	5.5%	9.2%
Ohio	25.43	20	5.1%	8.7%
Dist. of Col.	25.10	21	3.7%	7.2%
Alabama	24.31	22	0.4%	3.9%
Nebraska	24.12	23	-0.4%	3.0%
Colorado	23.78	24	-1.8%	1.6%
Idaho	23.40	25	-3.3%	0.0%
Utah	23.13	26	-4.5%	-1.2%
Georgia	23.13	27	-4.5%	-1.2%
Missouri	22.47	28	-7.2%	-4.0%
Maine	22.46	29	-7.2%	-4.0%
Michigan	22.06	30	-8.9%	-5.8%
South Carolina	21.69	31	-10.4%	-7.3%
Iowa	21.61	32	-10.7%	-7.7%
Minnesota	21.56	33	-10.9%	-7.9%
North Carolina	21.56	34	-11.0%	-7.9%
Wisconsin	19.98	35	-17.5%	-14.6%
Kentucky	19.44	36	-19.7%	-16.9%
West Virginia	18.58	37	-23.3%	-20.6%
Rhode Island	18.43	38	-23.9%	-21.3%
New Jersey	17.69	39	-26.9%	-24.4%
Connecticut	17.47	40	-27.8%	-25.4%
Pennsylvania	17.03	41	-29.6%	-27.2%
Illinois	16.58	42	-31.5%	-29.2%
Massachusetts	14.28	43	-41.0%	-39.0%
Maryland	13.25	44	-45.3%	-43.4%
Vermont	12.83	45	-47.0%	-45.2%
Virginia	11.71	46	-51.6%	-50.0%
Alaska	5.64	47	-76.7%	-75.9%
Delaware	0.00	48	-100.0%	-100.0%
Montana	0.00	49	-100.0%	-100.0%
New Hampshire	0.00	50	-100.0%	-100.0%
Oregon	0.00	51	-100.0%	-100.0%

CHART C: FY 2014, INDIVIDUAL INCOME TAX BURDEN
Tax per \$1000 Total Personal Income

12/16/16

State	Ind. Income Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	23.79			
New York	49.61	1	108.6%	117.7%
Oregon	41.86	2	76.0%	83.7%
Maryland	39.57	3	66.3%	73.6%
Dist. of Col.	37.13	4	56.1%	62.9%
Minnesota	36.80	5	54.7%	61.5%
California	35.91	6	51.0%	57.6%
Massachusetts	34.27	7	44.1%	50.4%
Connecticut	34.11	8	43.4%	49.7%
Kentucky	30.97	9	30.2%	35.9%
Illinois	27.46	10	15.5%	20.5%
North Carolina	27.41	11	15.2%	20.3%
Hawaii	27.38	12	15.1%	20.2%
Wisconsin	27.25	13	14.5%	19.6%
Ohio	27.15	14	14.1%	19.1%
West Virginia	26.91	15	13.1%	18.1%
Utah	26.67	16	12.1%	17.0%
Maine	26.59	17	11.8%	16.7%
Montana	26.58	18	11.7%	16.6%
Virginia	26.46	19	11.2%	16.1%
Pennsylvania	26.12	20	9.8%	14.6%
Delaware	25.87	21	8.8%	13.5%
Nebraska	24.28	22	2.1%	6.5%
Iowa	24.19	23	1.7%	6.2%
New Jersey	23.84	24	0.2%	4.6%
Indiana	23.74	25	-0.2%	4.2%
Arkansas	23.73	26	-0.2%	4.1%
Vermont	23.69	27	-0.4%	4.0%
Georgia	23.38	28	-1.7%	2.6%
Missouri	22.99	29	-3.3%	0.9%
Idaho	22.79	30	-4.2%	0.0%
Colorado	22.31	31	-6.2%	-2.1%
Rhode Island	21.91	32	-7.9%	-3.9%
Michigan	21.09	33	-11.3%	-7.4%
South Carolina	19.80	34	-16.8%	-13.1%
Kansas	19.44	35	-18.3%	-14.7%
Alabama	18.61	36	-21.8%	-18.4%
Oklahoma	17.96	37	-24.5%	-21.2%
New Mexico	17.31	38	-27.2%	-24.0%
Mississippi	16.37	39	-31.2%	-28.2%
Louisiana	14.38	40	-39.6%	-36.9%
Arizona	13.90	41	-41.6%	-39.0%
North Dakota	12.40	42	-47.9%	-45.6%
New Hampshire	1.36	43	-94.3%	-94.0%
Tennessee	0.92	44	-96.1%	-96.0%
Wyoming	0.00	45	-100.0%	-100.0%
Washington	0.00	46	-100.0%	-100.0%
Texas	0.00	47	-100.0%	-100.0%
South Dakota	0.00	48	-100.0%	-100.0%
Nevada	0.00	49	-100.0%	-100.0%
Florida	0.00	50	-100.0%	-100.0%
Alaska	0.00	51	-100.0%	-100.0%

CHART D: FY 2014 CORPORATE INCOME TAX BURDEN

Tax per \$1000 Total Personal Income

12/16/16

State	Corp. Income Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	3.80			
New York	10.74	1	182.2%	231.8%
Alaska	10.57	2	177.7%	226.5%
Dist. of Col.	9.19	3	141.6%	184.0%
New Hampshire	7.95	4	109.1%	145.8%
Illinois	7.33	5	92.6%	126.4%
Delaware	6.71	6	76.4%	107.4%
North Dakota	6.23	7	63.7%	92.5%
Massachusetts	5.68	8	49.2%	75.4%
Mississippi	5.17	9	35.8%	59.6%
Kentucky	5.08	10	33.6%	57.0%
Minnesota	5.07	11	33.2%	56.6%
New Jersey	4.71	12	23.9%	45.7%
California	4.68	13	23.0%	44.6%
Pennsylvania	4.64	14	21.8%	43.2%
Tennessee	4.53	15	19.2%	40.1%
Wisconsin	3.94	16	3.5%	21.6%
Montana	3.75	17	-1.3%	16.0%
Vermont	3.71	18	-2.4%	14.7%
Arkansas	3.63	19	-4.5%	12.3%
North Carolina	3.59	20	-5.7%	10.9%
Oregon	3.51	21	-7.8%	8.4%
Nebraska	3.50	22	-7.9%	8.3%
Maine	3.44	23	-9.6%	6.3%
Indiana	3.40	24	-10.5%	5.2%
Idaho	3.24	25	-14.9%	0.0%
Maryland	3.10	26	-18.4%	-4.1%
West Virginia	3.09	27	-18.7%	-4.4%
Utah	2.84	28	-25.3%	-12.2%
Iowa	2.84	29	-25.4%	-12.3%
Colorado	2.83	30	-25.6%	-12.6%
Connecticut	2.75	31	-27.6%	-14.9%
New Mexico	2.74	32	-27.9%	-15.2%
Kansas	2.55	33	-32.9%	-21.1%
Louisiana	2.51	34	-34.0%	-22.4%
Florida	2.47	35	-35.2%	-23.8%
Georgia	2.46	36	-35.3%	-23.9%
Rhode Island	2.42	37	-36.5%	-25.3%
Oklahoma	2.41	38	-36.7%	-25.6%
Arizona	2.31	39	-39.3%	-28.6%
Alabama	2.29	40	-39.9%	-29.3%
Michigan	2.23	41	-41.4%	-31.1%
Hawaii	1.98	42	-48.0%	-38.9%
South Carolina	1.90	43	-50.1%	-41.4%
Virginia	1.80	44	-52.6%	-44.3%
Missouri	1.74	45	-54.2%	-46.2%
South Dakota	0.65	46	-82.9%	-79.9%
Ohio	0.59	47	-84.6%	-81.9%
Wyoming	0.00	48	-100.0%	-100.0%
Washington	0.00	49	-100.0%	-100.0%
Texas	0.00	50	-100.0%	-100.0%
Nevada	0.00	51	-100.0%	-100.0%

CHART E: FY 2014 COMBINED INDIV. & CORP. INCOME TAX BURDEN

Tax per \$1000 Total Personal Income

12/16/16

State	Income Tax & Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	27.59			
New York	60.35	1	118.7%	131.9%
Dist. of Col.	46.32	2	67.9%	78.0%
Oregon	45.37	3	64.4%	74.3%
Maryland	42.67	4	54.6%	64.0%
Minnesota	41.87	5	51.7%	60.9%
California	40.59	6	47.1%	56.0%
Massachusetts	39.94	7	44.8%	53.5%
Connecticut	36.86	8	33.6%	41.6%
Kentucky	36.05	9	30.7%	38.5%
Illinois	34.79	10	26.1%	33.7%
Delaware	32.58	11	18.1%	25.2%
Wisconsin	31.18	12	13.0%	19.8%
North Carolina	31.00	13	12.4%	19.1%
Pennsylvania	30.75	14	11.5%	18.2%
Montana	30.33	15	9.9%	16.5%
Maine	30.03	16	8.8%	15.4%
West Virginia	30.01	17	8.8%	15.3%
Utah	29.51	18	7.0%	13.4%
Hawaii	29.36	19	6.4%	12.8%
New Jersey	28.55	20	3.5%	9.7%
Virginia	28.26	21	2.4%	8.6%
Nebraska	27.78	22	0.7%	6.8%
Ohio	27.74	23	0.5%	6.6%
Vermont	27.40	24	-0.7%	5.3%
Arkansas	27.37	25	-0.8%	5.2%
Indiana	27.14	26	-1.6%	4.3%
Iowa	27.03	27	-2.0%	3.9%
Idaho	26.03	28	-5.7%	0.0%
Georgia	25.84	29	-6.3%	-0.7%
Colorado	25.14	30	-8.9%	-3.4%
Missouri	24.74	31	-10.4%	-5.0%
Rhode Island	24.32	32	-11.8%	-6.5%
Michigan	23.32	33	-15.5%	-10.4%
Kansas	21.99	34	-20.3%	-15.5%
South Carolina	21.70	35	-21.4%	-16.6%
Mississippi	21.53	36	-22.0%	-17.3%
Alabama	20.89	37	-24.3%	-19.7%
Oklahoma	20.36	38	-26.2%	-21.8%
New Mexico	20.06	39	-27.3%	-22.9%
North Dakota	18.63	40	-32.5%	-28.4%
Louisiana	16.89	41	-38.8%	-35.1%
Arizona	16.21	42	-41.3%	-37.7%
Alaska	10.57	43	-61.7%	-59.4%
New Hampshire	9.31	44	-66.2%	-64.2%
Tennessee	5.46	45	-80.2%	-79.0%
Florida	2.47	46	-91.1%	-90.5%
South Dakota	0.65	47	-97.6%	-97.5%
Wyoming	0.00	48	-100.0%	-100.0%
Washington	0.00	49	-100.0%	-100.0%
Texas	0.00	50	-100.0%	-100.0%
Nevada	0.00	51	-100.0%	-100.0%

CHART F: FY 2014, MOTOR FUELS & LICENSE TAX BURDEN

Tax per \$1000 Total Personal Income

12/16/16

State	Motor Vehicle Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	4.77			
North Dakota	8.69	1	82.2%	29.8%
Montana	8.51	2	78.4%	27.1%
Hawaii	8.05	3	68.9%	20.4%
Iowa	7.46	4	56.4%	11.5%
Oklahoma	7.36	5	54.4%	10.0%
North Carolina	6.81	6	42.9%	1.8%
Kentucky	6.76	7	41.8%	1.0%
West Virginia	6.74	8	41.5%	0.8%
Idaho	6.69	9	40.3%	0.0%
Oregon	6.64	10	39.2%	-0.8%
Maine	6.45	11	35.4%	-3.5%
Wyoming	6.26	12	31.3%	-6.4%
Vermont	6.10	13	28.0%	-8.7%
Minnesota	6.06	14	27.2%	-9.4%
South Dakota	5.97	15	25.3%	-10.7%
Nebraska	5.97	16	25.2%	-10.7%
Wisconsin	5.89	17	23.6%	-11.9%
New Mexico	5.83	18	22.2%	-12.9%
Mississippi	5.61	19	17.7%	-16.1%
Ohio	5.57	20	16.7%	-16.8%
Arkansas	5.55	21	16.4%	-17.1%
Florida	5.45	22	14.3%	-18.5%
Kansas	5.23	23	9.6%	-21.9%
California	5.21	24	9.3%	-22.1%
Nevada	5.16	25	8.3%	-22.8%
Illinois	5.16	26	8.3%	-22.8%
Pennsylvania	5.13	27	7.7%	-23.2%
Washington	5.10	28	6.9%	-23.8%
Utah	5.06	29	6.2%	-24.3%
Tennessee	4.96	30	3.9%	-25.9%
Michigan	4.92	31	3.1%	-26.5%
Texas	4.90	32	2.7%	-26.8%
South Carolina	4.73	33	-0.9%	-29.3%
Colorado	4.72	34	-1.1%	-29.5%
Alabama	4.66	35	-2.4%	-30.4%
Indiana	4.21	36	-11.7%	-37.1%
Maryland	4.06	37	-14.8%	-39.2%
Missouri	3.97	38	-16.7%	-40.6%
Arizona	3.93	39	-17.5%	-41.2%
Delaware	3.90	40	-18.3%	-41.7%
New Hampshire	3.52	41	-26.1%	-47.3%
Georgia	3.51	42	-26.5%	-47.6%
Louisiana	3.49	43	-26.9%	-47.9%
Rhode Island	3.32	44	-30.3%	-50.3%
Virginia	3.28	45	-31.2%	-50.9%
Alaska	3.18	46	-33.2%	-52.4%
Connecticut	3.13	47	-34.3%	-53.1%
Massachusetts	2.91	48	-39.1%	-56.6%
New York	2.90	49	-39.1%	-56.6%
New Jersey	2.30	50	-51.7%	-65.6%
Dist. of Col.	1.31	51	-72.6%	-80.5%

CHART G: FY 2014 PER CAPITA PROPERTY TAXES

12/16/16

State	Per Capita Property Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	1,462.47			
Dist. of Col.	3,138.62	1	114.6%	238.3%
New Jersey	3,064.66	2	109.6%	230.3%
New Hampshire	2,860.58	3	95.6%	208.3%
Connecticut	2,773.72	4	89.7%	199.0%
Alaska	2,639.46	5	80.5%	184.5%
New York	2,581.48	6	76.5%	178.2%
Vermont	2,338.81	7	59.9%	152.1%
Rhode Island	2,307.09	8	57.8%	148.7%
Massachusetts	2,180.91	9	49.1%	135.1%
Wyoming	2,108.76	10	44.2%	127.3%
Illinois	2,006.73	11	37.2%	116.3%
Maine	1,918.34	12	31.2%	106.8%
Nebraska	1,756.97	13	20.1%	89.4%
Wisconsin	1,657.12	14	13.3%	78.6%
Texas	1,634.93	15	11.8%	76.2%
Iowa	1,525.38	16	4.3%	64.4%
Maryland	1,491.30	17	2.0%	60.7%
Montana	1,465.23	18	0.2%	57.9%
Virginia	1,456.85	19	-0.4%	57.0%
Kansas	1,435.27	20	-1.9%	54.7%
Minnesota	1,410.91	21	-3.5%	52.1%
Pennsylvania	1,404.69	22	-4.0%	51.4%
California	1,385.10	23	-5.3%	49.3%
Colorado	1,365.06	24	-6.7%	47.1%
Washington	1,363.90	25	-6.7%	47.0%
Oregon	1,349.71	26	-7.7%	45.5%
Michigan	1,335.31	27	-8.7%	43.9%
South Dakota	1,301.42	28	-11.0%	40.3%
Ohio	1,203.27	29	-17.7%	29.7%
Florida	1,184.49	30	-19.0%	27.7%
North Dakota	1,121.21	31	-23.3%	20.9%
Georgia	1,087.46	32	-25.6%	17.2%
South Carolina	1,079.91	33	-26.2%	16.4%
Arizona	986.09	34	-32.6%	6.3%
Hawaii	979.91	35	-33.0%	5.6%
Indiana	970.21	36	-33.7%	4.6%
Utah	968.97	37	-33.7%	4.4%
Missouri	960.16	38	-34.3%	3.5%
Nevada	952.61	39	-34.9%	2.7%
North Carolina	951.40	40	-34.9%	2.5%
Idaho	927.76	41	-36.6%	0.0%
Mississippi	916.40	42	-37.3%	-1.2%
West Virginia	852.28	43	-41.7%	-8.1%
Louisiana	838.52	44	-42.7%	-9.6%
Tennessee	829.72	45	-43.3%	-10.6%
Delaware	828.09	46	-43.4%	-10.7%
Kentucky	737.23	47	-49.6%	-20.5%
New Mexico	731.35	48	-50.0%	-21.2%
Arkansas	674.51	49	-53.9%	-27.3%
Oklahoma	623.32	50	-57.4%	-32.8%
Alabama	522.01	51	-64.3%	-43.7%

CHART H: FY 2014 PER CAPITA SALES TAXES

12/16/16

State	Per Capita Sales Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	1088.66			
Hawaii	2142.87	1	96.8%	154.9%
Washington	2071.05	2	90.2%	146.4%
North Dakota	2052.20	3	88.5%	144.1%
Dist. of Col.	1720.18	4	58.0%	104.6%
Wyoming	1629.49	5	49.7%	93.8%
Louisiana	1490.78	6	36.9%	77.3%
South Dakota	1489.56	7	36.8%	77.2%
Nevada	1478.07	8	35.8%	75.8%
New Mexico	1460.87	9	34.2%	73.8%
Texas	1454.70	10	33.6%	73.1%
Arkansas	1407.19	11	29.3%	67.4%
New York	1390.19	12	27.7%	65.4%
Kansas	1343.71	13	23.4%	59.9%
Arizona	1325.39	14	21.7%	57.7%
Tennessee	1264.13	15	16.1%	50.4%
California	1247.50	16	14.6%	48.4%
Oklahoma	1186.50	17	9.0%	41.1%
Florida	1172.16	18	7.7%	39.4%
Colorado	1126.05	19	3.4%	34.0%
Nebraska	1120.48	20	2.9%	33.3%
Connecticut	1107.55	21	1.7%	31.8%
Mississippi	1103.96	22	1.4%	31.3%
Indiana	1061.47	23	-2.5%	26.3%
Ohio	1051.55	24	-3.4%	25.1%
Minnesota	1033.27	25	-5.1%	22.9%
New Jersey	994.07	26	-8.7%	18.3%
Iowa	951.59	27	-12.6%	13.2%
Missouri	917.52	28	-15.7%	9.2%
Maine	897.99	29	-17.5%	6.8%
Alabama	891.62	30	-18.1%	6.1%
Michigan	878.94	31	-19.3%	4.6%
Georgia	878.24	32	-19.3%	4.5%
Rhode Island	867.82	33	-20.3%	3.2%
Wisconsin	864.74	34	-20.6%	2.9%
Utah	851.24	35	-21.8%	1.3%
Idaho	840.60	36	-22.8%	0.0%
North Carolina	822.09	37	-24.5%	-2.2%
Massachusetts	816.95	38	-25.0%	-2.8%
Pennsylvania	795.76	39	-26.9%	-5.3%
Illinois	779.93	40	-28.4%	-7.2%
South Carolina	776.40	41	-28.7%	-7.6%
Kentucky	709.59	42	-34.8%	-15.6%
Maryland	702.22	43	-35.5%	-16.5%
West Virginia	660.97	44	-39.3%	-21.4%
Vermont	583.64	45	-46.4%	-30.6%
Virginia	577.87	46	-46.9%	-31.3%
Alaska	296.03	47	-72.8%	-64.8%
Oregon	0.00	48	-100.0%	-100.0%
New Hampshire	0.00	49	-100.0%	-100.0%
Montana	0.00	50	-100.0%	-100.0%
Delaware	0.00	51	-100.0%	-100.0%

CHART I: FY 2014 PER CAPITA INDIVIDUAL INCOME TAXES

12/16/16

State	Per Capita Individual Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	1069.70			
New York	2699.29	1	152.3%	229.8%
Dist. of Col.	2544.83	2	137.9%	210.9%
Connecticut	2162.20	3	102.1%	164.2%
Maryland	2097.04	4	96.0%	156.2%
Massachusetts	1960.91	5	83.3%	139.6%
Minnesota	1763.54	6	64.9%	115.5%
California	1752.81	7	63.9%	114.2%
Oregon	1674.42	8	56.5%	104.6%
New Jersey	1339.51	9	25.2%	63.7%
Virginia	1306.14	10	22.1%	59.6%
Illinois	1291.87	11	20.8%	57.8%
Hawaii	1228.98	12	14.9%	50.2%
Pennsylvania	1220.43	13	14.1%	49.1%
Wisconsin	1179.50	14	10.3%	44.1%
Delaware	1171.15	15	9.5%	43.1%
Kentucky	1130.34	16	5.7%	38.1%
Nebraska	1128.09	17	5.5%	37.8%
Ohio	1122.60	18	4.9%	37.2%
Vermont	1077.34	19	0.7%	31.6%
Iowa	1065.22	20	-0.4%	30.1%
Maine	1063.04	21	-0.6%	29.9%
Colorado	1056.55	22	-1.2%	29.1%
North Carolina	1045.28	23	-2.3%	27.7%
Montana	1039.10	24	-2.9%	27.0%
Rhode Island	1031.75	25	-3.5%	26.1%
Utah	981.46	26	-8.2%	19.9%
West Virginia	957.66	27	-10.5%	17.0%
Missouri	939.01	28	-12.2%	14.7%
Indiana	916.03	29	-14.4%	11.9%
Georgia	887.93	30	-17.0%	8.5%
Arkansas	877.08	31	-18.0%	7.2%
Kansas	865.99	32	-19.0%	5.8%
Michigan	840.50	33	-21.4%	2.7%
Idaho	818.49	34	-23.5%	0.0%
Oklahoma	763.51	35	-28.6%	-6.7%
South Carolina	708.72	36	-33.7%	-13.4%
Alabama	682.28	37	-36.2%	-16.6%
North Dakota	673.65	38	-37.0%	-17.7%
New Mexico	622.13	39	-41.8%	-24.0%
Louisiana	592.32	40	-44.6%	-27.6%
Mississippi	557.00	41	-47.9%	-31.9%
Arizona	514.57	42	-51.9%	-37.1%
New Hampshire	69.84	43	-93.5%	-91.5%
Tennessee	36.53	44	-96.6%	-95.5%
Wyoming	0.00	45	-100.0%	-100.0%
Washington	0.00	46	-100.0%	-100.0%
Texas	0.00	47	-100.0%	-100.0%
South Dakota	0.00	48	-100.0%	-100.0%
Nevada	0.00	49	-100.0%	-100.0%
Florida	0.00	50	-100.0%	-100.0%
Alaska	0.00	51	-100.0%	-100.0%

CHART J: FY 2014 PER CAPITA CORPORATE INCOME TAXES

12/16/16

State	Per Capita Corporate Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	171.08			
Dist. of Col.	629.82	1	268.1%	441.9%
New York	584.11	2	241.4%	402.6%
Alaska	554.83	3	224.3%	377.4%
New Hampshire	408.77	4	138.9%	251.7%
Illinois	344.65	5	101.5%	196.5%
North Dakota	338.41	6	97.8%	191.2%
Massachusetts	324.88	7	89.9%	179.5%
Delaware	303.88	8	77.6%	161.5%
New Jersey	264.92	9	54.8%	127.9%
Minnesota	242.92	10	42.0%	109.0%
California	228.36	11	33.5%	96.5%
Pennsylvania	216.58	12	26.6%	86.3%
Kentucky	185.47	13	8.4%	59.6%
Tennessee	179.75	14	5.1%	54.7%
Mississippi	175.82	15	2.8%	51.3%
Connecticut	174.52	16	2.0%	50.2%
Wisconsin	170.38	17	-0.4%	46.6%
Vermont	168.83	18	-1.3%	45.3%
Maryland	164.47	19	-3.9%	41.5%
Nebraska	162.82	20	-4.8%	40.1%
Montana	146.73	21	-14.2%	26.2%
Oregon	140.24	22	-18.0%	20.7%
Maine	137.51	23	-19.6%	18.3%
North Carolina	136.88	24	-20.0%	17.8%
Arkansas	134.32	25	-21.5%	15.6%
Colorado	133.97	26	-21.7%	15.3%
Indiana	131.37	27	-23.2%	13.0%
Iowa	125.00	28	-26.9%	7.6%
Idaho	116.22	29	-32.1%	0.0%
Rhode Island	113.86	30	-33.4%	-2.0%
Kansas	113.76	31	-33.5%	-2.1%
West Virginia	110.08	32	-35.7%	-5.3%
Utah	104.57	33	-38.9%	-10.0%
Louisiana	103.51	34	-39.5%	-10.9%
Florida	102.67	35	-40.0%	-11.7%
Oklahoma	102.40	36	-40.1%	-11.9%
New Mexico	98.63	37	-42.3%	-15.1%
Georgia	93.47	38	-45.4%	-19.6%
Virginia	88.92	39	-48.0%	-23.5%
Michigan	88.84	40	-48.1%	-23.6%
Hawaii	88.75	41	-48.1%	-23.6%
Arizona	85.48	42	-50.0%	-26.5%
Alabama	83.86	43	-51.0%	-27.8%
Missouri	71.09	44	-58.4%	-38.8%
South Carolina	67.88	45	-60.3%	-41.6%
South Dakota	29.09	46	-83.0%	-75.0%
Ohio	24.20	47	-85.9%	-79.2%
Wyoming	0.00	48	-100.0%	-100.0%
Washington	0.00	49	-100.0%	-100.0%
Texas	0.00	50	-100.0%	-100.0%
Nevada	0.00	51	-100.0%	-100.0%

**CHART K: FY 2014 PER CAPITA COMBINED CORP. & IND.
INCOME TAXES**

12/16/16

State	Per Capita Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	1240.78			
New York	3283.40	1	164.6%	251.3%
Dist. of Col.	3174.66	2	155.9%	239.6%
Connecticut	2336.72	3	88.3%	150.0%
Massachusetts	2285.80	4	84.2%	144.5%
Maryland	2261.51	5	82.3%	141.9%
Minnesota	2006.46	6	61.7%	114.7%
California	1981.17	7	59.7%	112.0%
Oregon	1814.66	8	46.3%	94.1%
Illinois	1636.52	9	31.9%	75.1%
New Jersey	1604.43	10	29.3%	71.6%
Delaware	1475.03	11	18.9%	57.8%
Pennsylvania	1437.01	12	15.8%	53.7%
Virginia	1395.06	13	12.4%	49.2%
Wisconsin	1349.88	14	8.8%	44.4%
Hawaii	1317.72	15	6.2%	41.0%
Kentucky	1315.81	16	6.0%	40.8%
Nebraska	1290.91	17	4.0%	38.1%
Vermont	1246.17	18	0.4%	33.3%
Maine	1200.55	19	-3.2%	28.4%
Colorado	1190.53	20	-4.1%	27.4%
Iowa	1190.23	21	-4.1%	27.3%
Montana	1185.83	22	-4.4%	26.9%
North Carolina	1182.16	23	-4.7%	26.5%
Ohio	1146.80	24	-7.6%	22.7%
Rhode Island	1145.61	25	-7.7%	22.6%
Utah	1086.03	26	-12.5%	16.2%
West Virginia	1067.73	27	-13.9%	14.2%
Indiana	1047.40	28	-15.6%	12.1%
North Dakota	1012.06	29	-18.4%	8.3%
Arkansas	1011.40	30	-18.5%	8.2%
Missouri	1010.09	31	-18.6%	8.1%
Georgia	981.41	32	-20.9%	5.0%
Kansas	979.75	33	-21.0%	4.8%
Idaho	934.71	34	-24.7%	0.0%
Michigan	929.35	35	-25.1%	-0.6%
Oklahoma	865.92	36	-30.2%	-7.4%
South Carolina	776.60	37	-37.4%	-16.9%
Alabama	766.14	38	-38.3%	-18.0%
Mississippi	732.82	39	-40.9%	-21.6%
New Mexico	720.76	40	-41.9%	-22.9%
Louisiana	695.83	41	-43.9%	-25.6%
Arizona	600.05	42	-51.6%	-35.8%
Alaska	554.83	43	-55.3%	-40.6%
New Hampshire	478.61	44	-61.4%	-48.8%
Tennessee	216.29	45	-82.6%	-76.9%
Florida	102.67	46	-91.7%	-89.0%
South Dakota	29.09	47	-97.7%	-96.9%
Wyoming	0.00	48	-100.0%	-100.0%
Washington	0.00	49	-100.0%	-100.0%
Texas	0.00	50	-100.0%	-100.0%
Nevada	0.00	51	-100.0%	-100.0%

CHART L: FY 2014 PER CAPITA MOTOR VEHICLES TAXES

12/16/16

State	Per Capita Motor Vehicle Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	214.41			
North Dakota	472.00	1	120.1%	96.5%
Hawaii	361.50	2	68.6%	50.5%
Montana	332.51	3	55.1%	38.4%
Wyoming	331.86	4	54.8%	38.1%
Iowa	328.32	5	53.1%	36.7%
Oklahoma	312.94	6	46.0%	30.2%
Minnesota	290.58	7	35.5%	20.9%
Vermont	277.59	8	29.5%	15.5%
Nebraska	277.45	9	29.4%	15.5%
South Dakota	266.75	10	24.4%	11.0%
Oregon	265.50	11	23.8%	10.5%
North Carolina	259.80	12	21.2%	8.1%
Maine	258.00	13	20.3%	7.4%
Wisconsin	255.08	14	19.0%	6.2%
California	254.28	15	18.6%	5.8%
Kentucky	246.70	16	15.1%	2.7%
Washington	245.17	17	14.3%	2.0%
Illinois	242.79	18	13.2%	1.1%
Idaho	240.26	19	12.1%	0.0%
West Virginia	239.98	20	11.9%	-0.1%
Pennsylvania	239.90	21	11.9%	-0.2%
Kansas	232.79	22	8.6%	-3.1%
Ohio	230.11	23	7.3%	-4.2%
Florida	226.95	24	5.8%	-5.5%
Colorado	223.34	25	4.2%	-7.0%
Texas	216.52	26	1.0%	-9.9%
Maryland	215.42	27	0.5%	-10.3%
New Mexico	209.41	28	-2.3%	-12.8%
Arkansas	205.07	29	-4.4%	-14.6%
Nevada	204.28	30	-4.7%	-15.0%
Connecticut	198.72	31	-7.3%	-17.3%
Tennessee	196.43	32	-8.4%	-18.2%
Michigan	195.96	33	-8.6%	-18.4%
Mississippi	190.94	34	-10.9%	-20.5%
Utah	186.32	35	-13.1%	-22.5%
New Hampshire	181.10	36	-15.5%	-24.6%
Delaware	176.41	37	-17.7%	-26.6%
Alabama	170.73	38	-20.4%	-28.9%
South Carolina	169.17	39	-21.1%	-29.6%
Alaska	167.14	40	-22.0%	-30.4%
Massachusetts	166.26	41	-22.5%	-30.8%
Indiana	162.50	42	-24.2%	-32.4%
Missouri	162.14	43	-24.4%	-32.5%
Virginia	161.99	44	-24.4%	-32.6%
New York	157.98	45	-26.3%	-34.2%
Rhode Island	156.58	46	-27.0%	-34.8%
Arizona	145.68	47	-32.1%	-39.4%
Louisiana	143.64	48	-33.0%	-40.2%
Georgia	133.10	49	-37.9%	-44.6%
New Jersey	129.39	50	-39.7%	-46.1%
Dist. of Col.	89.48	51	-58.3%	-62.8%

CHART M: FY 2014 OVERALL TAX BURDEN

Tax per \$1000 Total Personal Income

12/16/16

State	Overall Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	103.95			
North Dakota	179.35	1	72.5%	99.1%
New York	154.57	2	48.7%	71.6%
Alaska	143.87	3	38.4%	59.7%
Dist. of Col.	141.04	4	35.7%	56.6%
Hawaii	127.12	5	22.3%	41.1%
Vermont	121.86	6	17.2%	35.3%
Maine	120.24	7	15.7%	33.5%
Minnesota	117.69	8	13.2%	30.7%
Illinois	116.87	9	12.4%	29.8%
New Jersey	114.74	10	10.4%	27.4%
Connecticut	114.35	11	10.0%	27.0%
Wyoming	112.15	12	7.9%	24.5%
California	111.63	13	7.4%	23.9%
West Virginia	111.19	14	7.0%	23.5%
New Mexico	110.41	15	6.2%	22.6%
Rhode Island	109.78	16	5.6%	21.9%
Wisconsin	105.88	17	1.9%	17.6%
Maryland	105.68	18	1.7%	17.3%
Massachusetts	105.09	19	1.1%	16.7%
Nebraska	104.99	20	1.0%	16.6%
Mississippi	102.89	21	-1.0%	14.2%
Oregon	102.51	22	-1.4%	13.8%
Ohio	101.75	23	-2.1%	13.0%
Arkansas	101.63	24	-2.2%	12.8%
Pennsylvania	100.73	25	-3.1%	11.8%
Iowa	100.47	26	-3.3%	11.6%
Kentucky	98.83	27	-4.9%	9.7%
Kansas	98.27	28	-5.5%	9.1%
Montana	98.21	29	-5.5%	9.0%
Nevada	97.92	30	-5.8%	8.7%
Delaware	97.34	31	-6.4%	8.1%
Indiana	97.11	32	-6.6%	7.8%
Utah	95.19	33	-8.4%	5.7%
North Carolina	94.99	34	-8.6%	5.5%
Washington	94.74	35	-8.9%	5.2%
Michigan	94.71	36	-8.9%	5.2%
Louisiana	94.40	37	-9.2%	4.8%
Colorado	92.17	38	-11.3%	2.3%
Texas	91.49	39	-12.0%	1.6%
Arizona	90.37	40	-13.1%	0.3%
Idaho	90.07	41	-13.4%	0.0%
South Carolina	89.96	42	-13.5%	-0.1%
Georgia	88.92	43	-14.5%	-1.3%
Virginia	85.17	44	-18.1%	-5.4%
Missouri	85.05	45	-18.2%	-5.6%
New Hampshire	84.20	46	-19.0%	-6.5%
Oklahoma	83.85	47	-19.3%	-6.9%
South Dakota	82.47	48	-20.7%	-8.4%
Alabama	81.86	49	-21.3%	-9.1%
Florida	79.81	50	-23.2%	-11.4%
Tennessee	77.99	51	-25.0%	-13.4%

CHART N: FY 2014 PER CAPITA OVERALL TAXES

12/16/16

State	Per Capita Overall Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	4,674.76			
North Dakota	9,745.53	1	108.5%	201.3%
Dist. of Col.	9,666.66	2	106.8%	198.8%
New York	8,409.95	3	79.9%	160.0%
Alaska	7,555.15	4	61.6%	133.6%
Connecticut	7,248.87	5	55.1%	124.1%
New Jersey	6,447.98	6	37.9%	99.3%
Massachusetts	6,013.63	7	28.6%	85.9%
Wyoming	5,943.15	8	27.1%	83.7%
Hawaii	5,705.27	9	22.0%	76.4%
Minnesota	5,640.47	10	20.7%	74.4%
Maryland	5,601.32	11	19.8%	73.2%
Vermont	5,541.55	12	18.5%	71.3%
Illinois	5,497.59	13	17.6%	69.9%
California	5,448.63	14	16.6%	68.4%
Rhode Island	5,170.40	15	10.6%	59.8%
Nebraska	4,878.09	16	4.3%	50.8%
Maine	4,807.00	17	2.8%	48.6%
Pennsylvania	4,706.76	18	0.7%	45.5%
Wisconsin	4,583.40	19	-2.0%	41.7%
Washington	4,557.02	20	-2.5%	40.9%
Iowa	4,423.92	21	-5.4%	36.8%
Delaware	4,406.71	22	-5.7%	36.2%
Kansas	4,377.66	23	-6.4%	35.3%
Colorado	4,365.32	24	-6.6%	34.9%
New Hampshire	4,327.47	25	-7.4%	33.8%
Ohio	4,207.05	26	-10.0%	30.1%
Virginia	4,203.73	27	-10.1%	30.0%
Oregon	4,099.79	28	-12.3%	26.7%
Texas	4,044.66	29	-13.5%	25.0%
New Mexico	3,967.49	30	-15.1%	22.6%
West Virginia	3,956.42	31	-15.4%	22.3%
Louisiana	3,888.72	32	-16.8%	20.2%
Nevada	3,874.87	33	-17.1%	19.8%
Montana	3,839.73	34	-17.9%	18.7%
Michigan	3,774.14	35	-19.3%	16.7%
Arkansas	3,755.85	36	-19.7%	16.1%
Indiana	3,747.71	37	-19.8%	15.9%
South Dakota	3,683.53	38	-21.2%	13.9%
North Carolina	3,622.39	39	-22.5%	12.0%
Kentucky	3,607.26	40	-22.8%	11.5%
Oklahoma	3,565.22	41	-23.7%	10.2%
Utah	3,503.21	42	-25.1%	8.3%
Mississippi	3,501.71	43	-25.1%	8.3%
Missouri	3,473.17	44	-25.7%	7.4%
Georgia	3,376.76	45	-27.8%	4.4%
Arizona	3,345.57	46	-28.4%	3.4%
Florida	3,322.29	47	-28.9%	2.7%
Idaho	3,234.83	48	-30.8%	0.0%
South Carolina	3,220.09	49	-31.1%	-0.5%
Tennessee	3,091.61	50	-33.9%	-4.4%
Alabama	3,001.82	51	-35.8%	-7.2%

CHART O: FY 2014 PER CAPITA INCOME

12/16/16

State	Per Capita Income (\$)	Rank Based on Income	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	44,970			
Dist. of Col.	68,536	1	52.4%	90.8%
Connecticut	63,395	2	41.0%	76.5%
Massachusetts	57,224	3	27.3%	59.3%
New Jersey	56,198	4	25.0%	56.5%
New York	54,410	5	21.0%	51.5%
North Dakota	54,339	6	20.8%	51.3%
Maryland	53,001	7	17.9%	47.6%
Wyoming	52,992	8	17.8%	47.5%
Alaska	52,514	9	16.8%	46.2%
New Hampshire	51,396	10	14.3%	43.1%
Virginia	49,359	11	9.8%	37.4%
California	48,811	12	8.5%	35.9%
Washington	48,100	13	7.0%	33.9%
Minnesota	47,925	14	6.6%	33.4%
Colorado	47,360	15	5.3%	31.9%
Rhode Island	47,097	16	4.7%	31.1%
Illinois	47,039	17	4.6%	31.0%
Pennsylvania	46,725	18	3.9%	30.1%
Nebraska	46,463	19	3.3%	29.4%
Vermont	45,473	20	1.1%	26.6%
Delaware	45,271	21	0.7%	26.0%
Hawaii	44,880	22	-0.2%	25.0%
South Dakota	44,664	23	-0.7%	24.4%
Kansas	44,549	24	-0.9%	24.0%
Texas	44,210	25	-1.7%	23.1%
Iowa	44,030	26	-2.1%	22.6%
Wisconsin	43,288	27	-3.7%	20.5%
Oklahoma	42,521	28	-5.4%	18.4%
Florida	41,628	29	-7.4%	15.9%
Ohio	41,347	30	-8.1%	15.1%
Louisiana	41,195	31	-8.4%	14.7%
Missouri	40,836	32	-9.2%	13.7%
Oregon	39,996	33	-11.1%	11.4%
Maine	39,977	34	-11.1%	11.3%
Michigan	39,850	35	-11.4%	11.0%
Tennessee	39,639	36	-11.9%	10.4%
Nevada	39,573	37	-12.0%	10.2%
Montana	39,096	38	-13.1%	8.9%
Indiana	38,592	39	-14.2%	7.5%
North Carolina	38,135	40	-15.2%	6.2%
Georgia	37,975	41	-15.6%	5.7%
Arizona	37,021	42	-17.7%	3.1%
Arkansas	36,957	43	-17.8%	2.9%
Utah	36,802	44	-18.2%	2.5%
Alabama	36,670	45	-18.5%	2.1%
Kentucky	36,499	46	-18.8%	1.6%
New Mexico	35,934	47	-20.1%	0.0%
Idaho	35,916	48	-20.1%	0.0%
South Carolina	35,793	49	-20.4%	-0.3%
West Virginia	35,582	50	-20.9%	-0.9%
Mississippi	34,035	51	-24.3%	-5.2%