

**Comparative Tax Potential:  
Tax Burden in Idaho and the United States  
Fiscal Year 2020**

**Analysis by Sharlene Davis  
Research Analyst, Principal  
Idaho State Tax Commission  
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Acknowledgement:

Population information is from U.S. Census Bureau state estimates – see: [BEA Interactive Data Application](#)

Tax revenue information is available from the U.S. Census Bureau, at [2020 State & Local Government Finance Historical Datasets and Tables \(census.gov.\)](#) although information supplied for this report may vary slightly from Census website information because income is derived from U.S. Bureau of Economic Analysis quarterly estimates and averaged to better represent fiscal year income.

Some explanatory material was prepared by Alan Dornfest for use in previous editions of this analysis and has been reproduced for the current report.

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# APPENDIX

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

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

# TAX BURDEN IN IDAHO AND THE UNITED STATES - FISCAL YEAR 2020

## IDAHO TAX REVENUE SYSTEM - SUMMARY

Idaho state and local tax collections indicate low overall taxes when considering the amount of revenue collected in comparison to population and income across all tax types. Based on personal income, Idaho ranks 36<sup>th</sup> nationally, and 8<sup>th</sup> among the western states, both of which indicate lower overall taxes than most states. Idaho is also in a unique position, relying on three major tax types (income, sales, and property), which is unlike most of the surrounding states, (except Utah) that only rely on two major tax types. As with the previous fiscal year, Idaho remains 18.3% below the U.S. average when comparing per capita income, ranking 45<sup>th</sup> out of the 50 states and the District of Columbia, and 10<sup>th</sup> out of the 11 western states. This fiscal year, Idaho saw an increase of three rankings for the overall per capita tax burden, increasing from 48<sup>th</sup> to 45<sup>th</sup> nationally, and an increase from 42<sup>nd</sup> to 36<sup>th</sup> in regard to the income-based tax burden from the previous fiscal year.

Historically, Idaho has relied more on motor vehicle and income taxes than property and sales taxes on a regional and national basis. However, in this fiscal year, sales tax rankings increased from 26<sup>th</sup> to 19<sup>th</sup>, showing a possible increase in the dependence on sales tax based on income. The per capita sales tax remains consistent, however, with only a one-rank increase from 34<sup>th</sup> to 33<sup>rd</sup>.

A comparison of FY 2019 and FY 2020 Idaho tax burden is summarized in Table 1 and described as follows for our major taxes:

- Idaho's individual income tax burden jumped eight rankings over the past fiscal year, from 34<sup>th</sup> to 26<sup>th</sup>. This may be due to the increase in tax utilization, which rose from 83.8% to 98.9%, or \$322 million underutilization to only \$21.5 million. This shows that Idaho did a better job of utilizing the taxes they had collected, so as not to be over or under in the amount expected.
- The property tax burden remains well below the U.S. average and ranks 9<sup>th</sup> among the western states. Idaho decreased only one ranking to 38<sup>th</sup> nationally, which shows the property tax burden remained steady from FY2019 to FY2020.
- The sales tax burden for Idaho increased on the national scale, jumping from 26<sup>th</sup> to 19<sup>th</sup> in the rankings, and the difference between the U.S. average and Idaho increased from 0.6 % to 5%. This is the highest Idaho's sales tax burden has been since FY 2008, when it was also ranked at 19<sup>th</sup> nationally.

- The corporate income tax burden is highly volatile due mostly to variations in corporate taxable income. Based on income, corporate income tax collections decreased faster than the U.S. average, and the difference between the U.S. average and Idaho decreased by approximately 8% in FY 2020.
- Idaho has a higher-than-average motor vehicle tax burden, ranking 6<sup>th</sup> in the nation and 2<sup>nd</sup> in the western states. This tax burden includes motor vehicle licenses and registration fees, as well as fuel taxes. However, Idaho did see a slight decrease in the average tax burden for motor vehicles, dropping from 60.9% over the U.S. average in FY 2019 to 55.3% over the U.S. average in FY 2020. 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 7.6% in FY 2020. This is significantly higher than the national average, which remained nearly unchanged from FY 2019 to FY 2020. However, even with this increase, Idaho still remains on the lower side in overall taxes, ranking 36<sup>th</sup> nationally and 8<sup>th</sup> among the western states on an income basis. On a per capita basis, Idaho ranks 45<sup>th</sup> nationally and is the lowest in the 11 western states.

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 2019 - FY 2020**

<b>Tax Type</b>	<b>Idaho - FY 2019/2020 Percent Change</b>	<b>U.S. - FY 2019/2020 Percent Change</b>
Property	6.2%	4.0%
Sales	10.3%	2.2%
Individual Income	14.7%	-5.1%
Corporate Income	-13.7%	-7.7%
Motor Vehicle	-1.3%	-0.1%
Overall	7.6%	0.1%

## METHODOLOGY AND LIMITATIONS:

By: Alan Dornfest

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

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

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

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

## NATIONAL CONDITIONS:

Total nationwide state and local taxes for fiscal year 2020 were \$1,861 billion, up 0.1% since FY 2019. This was less than last year's 5.6% increase. Total personal income increased 4.5% to \$19,236 billion. The national average state and local tax rate decreased slightly from 10.11% in FY 2019 to 9.68% of income in FY 2020.

In 2020, total U.S. population increased by 0.3% to 331.5 million. The average overall per capita tax decreased 0.9% to \$5,615.

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. 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 2020 the greatest overall tax overutilization relative to income and to other states, was found in New York, while the greatest amount of underutilization was found in Alaska (see Chart VII for detail).

Some noteworthy changes in the past fiscal year include the District of Columbia which dropped 15 ranks in sales tax. This is likely a result of the pandemic, which closed businesses and lodging during the final quarter of fiscal year 2020. The District of Columbia also counts utilizes a different fiscal year (October-September), which may cause their data to appear differently than other states.

Connecticut saw a large jump in corporate income tax, which may be a result of the Pass-Through Entity Tax (PET) that was established in Fiscal Years 2018-2019 and would have started to show during fiscal year 2020. Alaska, on the other hand, saw a steep decline, dropping 15 ranks. Corporate income tax is known to be volatile, so both states may see changes again in the coming years.

Indiana saw a jump in individual income tax, increasing 20 ranks in fiscal year 2020. No special legislation was passed regarding income tax in this year, and state representatives do not know why the ranking changed so drastically; it could be a result of so many other states changing rankings that Indiana saw a steep incline, or perhaps the personal income changed from the prior fiscal year, creating the increase since income tax is based on a percentage of income.



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

**Table 2: Significant changes in relative tax burden rankings – FY 2019 – FY 2020**

<b>Tax Type Chart Number</b>	<b>Basis</b>	<b>State</b>	<b>Change in Rank</b>
Sales Tax, Chart II	Income	Dist. Of Columbia	-15
Individual Income Tax, Chart III	Income	Indiana	+20
Corporate Income Tax, Chart IV	Income	Connecticut	+21
		Alaska	-15
Motor Vehicle, Chart VI	Income	Vermont	+16
		Washington	-15
Individual Income Tax, Chart X	Per Capita	Indiana	+17
		Utah	-14
Corporate Income Tax, Chart XI	Per Capita	North Dakota	-15
		Virginia	+14
Motor Vehicle, Chart XIII	Per Capita	Vermont	+13

## DISTORTING FACTORS:

By: Alan Dornfest

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

FY 2020 was also the start of the global pandemic, which distorted many numbers, especially corporate income tax which is already known to be volatile.

## PRIOR REPORTS:

By: Alan Dornfest

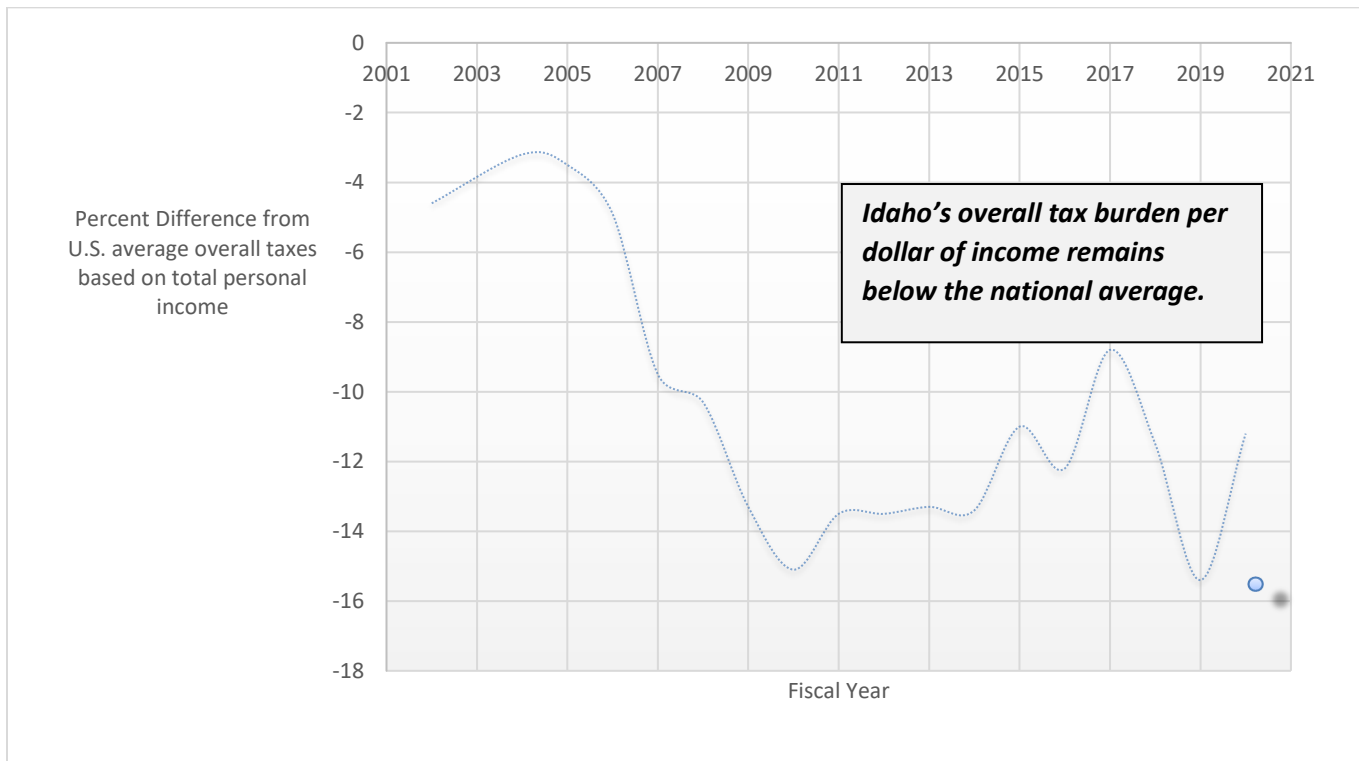
For longitudinal analysis, all the tax information presented in this study has been analyzed under the same methodology since the fiscal year 1984 study was prepared. Prior to that time, corporate and individual income taxes were combined, but identical methodology has been employed back to FY 1980. Additional reports which contained less per capita information date back to FY 1977. Reports beginning with FY 2004 can be found on the tax commission's website at: [Reports and Statistics - 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, and especially since Fiscal Year 2006, as shown in the following chart, total relative tax burdens in Idaho have dipped well below the U.S. average when compared to income.

The all-time low (since FY 1977) was reached in FY 2010, followed by a slight increase in FY 2011. After three relatively level years, there was an increase in FY 2015 followed by a decrease in FY 2016. FY 2017 state and local tax burdens compared to income showed an increase to levels slightly over those noted in FY 2007, but then declined in FY 2018 and FY 2019. In FY 2020, we saw an increase to approximately the same level that we saw in FY 2018.

Our income based relative overall ranking increased from 42<sup>nd</sup> in FY 2019 to 36<sup>th</sup> in FY 2020. Idaho's per capita overall ranking increased from 48<sup>th</sup> in FY 2019 to 45<sup>th</sup> in FY 2020.



The overall tax burden in Idaho in FY 2020 increased slightly from \$85.51 in FY 2019 to \$85.90 in FY2020 per \$1,000 of income. Overall taxes increased 8% during this period and total personal income increased 7% over the same period. Our per capita taxes increased 4%, to \$ 4,073 for each person. National average taxes in FY 2020 were \$101.06 per \$1,000 of income (4.2% lower than in FY 2019) or \$5,615 for each person. Table 3 shows our tax effort and corresponding rank on a national level. An effort

of 100% would indicate taxes equal to the U.S. average effective tax rate based either on total personal income or population for a particular tax or overall.

**Table 3: FY 2020 Idaho taxes in comparison to U.S. averages**

Type of Tax	Based on Income		Based on Population	
	Tax Effort	Rank*	Tax Effort	Rank*
Property	76.4%	38	62.5%	40
Sales	105%	19	85.8%	33
Individual Income	98.9%	26	80.8%	31
Corporate Income	89.1%	27	72.8%	29
Motor Vehicle	155.3%	6	126.9%	10
Overall	88.8%	36	72.5%	45

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

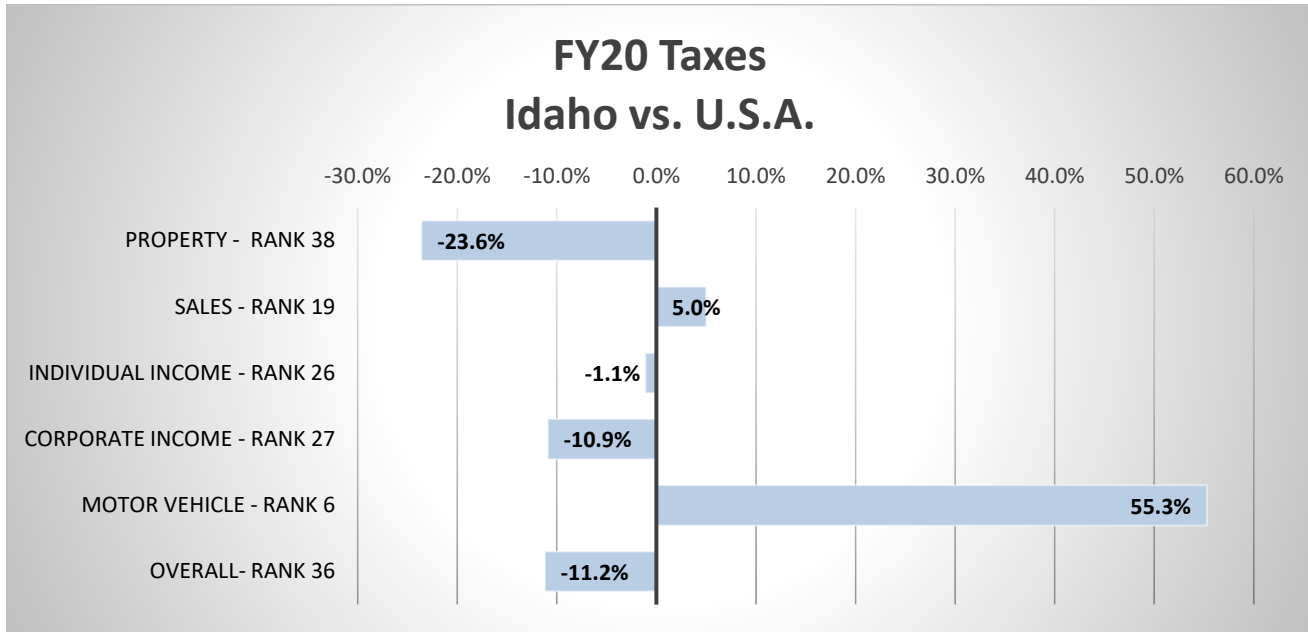
Between FY 2019 and FY 2020, per capita income in Idaho increased 7.1%, while the national average per capita income increased 4.5%. Idaho per capita income remains low at 18.3% below the U.S. average, with our national rank dropping one rank to 45<sup>th</sup>.

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

**Table 4: Relative income and tax ranks for Idaho since FY 2016**

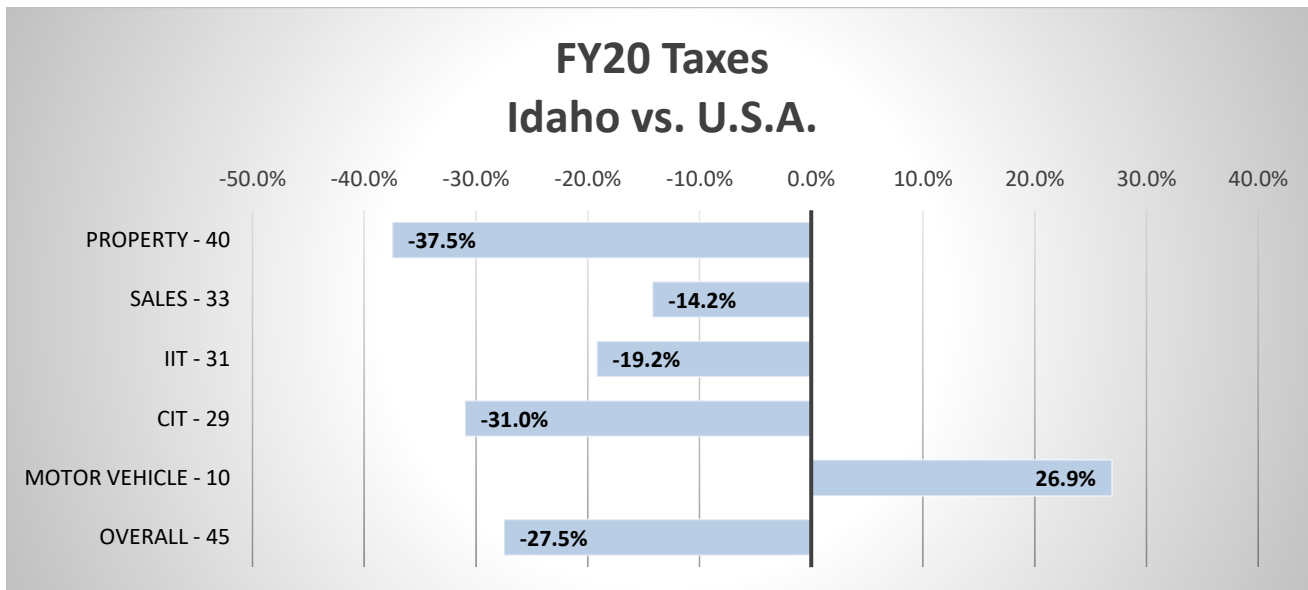
Type of Tax	Number of States	Income Basis for Rank					Population Basis for Rank				
		FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Property	51	38	37	37	37	38	42	39	41	40	40
Sales	47	25	26	23	26	19	34	35	33	34	33
Individual Income	44	30	25	25	34	26	33	31	32	34	31
Corporate Income	47	24	19	18	21	27	29	26	26	29	29
Motor Vehicle	51	3	2	5	5	6	7	8	9	10	10
Overall	51	38	35	37	42	36	46	44	45	48	45
Per Capita Income	51	44	45	44	44	45	XX	XX	XX	XX	XX

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



*\*Rank of 1 = highest tax based on taxes per \$ of income*

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



*\*Rank of 1 = highest tax based on taxes per person*

\*The charts found on the following 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.

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**Income-Based Comparisons - FY2020 (1= highest effective rate)**

<b>Tax Category</b>	<b>Idaho's Rank Among 11 Western States</b>	<b>Idaho's National Rank</b>	<b>Western States with Lower Taxes; National Rank</b>	<b>Western States with Higher Taxes; National Rank</b>	<b>Western States Not Using Tax</b>
<b>Property</b>					
	9	38	Nevada 43	Arizona 36	N/A
			New Mexico 44	California 24	
				Colorado 21	
				Montana 15	
				Oregon 17	
				Utah 37	
				Washington 34	
				Wyoming 16	
<b>Sales</b>					
	6	19	California 29	Arizona 7	Montana
			Colorado 23	Nevada 4	Oregon
			Wyoming 28	New Mexico 2	
				Utah 15	
				Washington 3	
<b>Individual Income</b>					
	5	26	Arizona 41	California 7	Nevada
			Colorado 32	Montana 21	Washington
			New Mexico 40	Oregon 4	Wyoming
				Utah 24	
<b>Corporate Income</b>					
	4	27	Arizona 41	California 17	Nevada
			Colorado 36	Montana 25	Washington
			New Mexico 44	Oregon 11	Wyoming
			Utah 31		
<b>Motor Vehicle</b>					
	2	6	Arizona 41	Montana 2	N/A
			California 21		
			Colorado 42		
			Nevada 27		
			New Mexico 29		
			Oregon 19		
			Utah 33		
			Washington 30		
			Wyoming 7		
<b>All State &amp; Local Taxes</b>					
	8	36	Arizona 42	California 15	N/A
			Montana 37	Colorado 33	
			Wyoming 44	Nevada 34	
				New Mexico 7	
				Oregon 23	
				Utah 31	
				Washington 29	



Population-Based Comparisons - FY2020 (1= highest effective rate)					
Tax Category	Idaho's Rank Among 11 Western States	Idaho's National Rank	Western States with Lower Taxes; National Rank	Western States with Higher Taxes; National Rank	Western States Not Using Tax
<b>Property</b>					
	10	40	New Mexico 47	Arizona 36 California 16 Colorado 15 Montana 19 Nevada 38 Oregon 22 Utah 35 Washington 23 Wyoming 13	N/A
<b>Sales</b>					
	9	33	N/A	Arizona 7 California 16 Colorado 14 Nevada 4 New Mexico 3 Utah 20 Washington 1 Wyoming 17	Montana Oregon
<b>Individual Income</b>					
	6	31	Arizona 39 New Mexico 41	California 6 Colorado 19 Montana 22 Oregon 7 Utah 27	Nevada Washington Wyoming
<b>Corporate Income</b>					
	4	29	Arizona 42 Colorado 30 New Mexico 44 Utah 33	California 10 Montana 22 Oregon 13	Nevada Washington Wyoming
<b>Motor Vehicle</b>					
	4	10	Arizona 47 Colorado 38 Nevada 21 New Mexico 33 Oregon 19 Utah 32 Washington 13	California 8 Montana 4 Wyoming 2	N/A
<b>All State &amp; Local Taxes</b>					
	11	45	N/A	Arizona 43 California 8 Colorado 17 Montana 33 Nevada 29 New Mexico 27 Oregon 25 Utah 34 Washington 14 Wyoming 22	N/A

**FY 2020 Effective Tax Rate as Percent of 2020 Total Personal Income**

Tax Category	Idaho	11 Western States			Nationwide		
		High	Median	Low	High	Median	Low
<b>Property</b>							
	2.38%	3.46%	2.61%	1.98%	5.39%	2.81%	1.41%
		Montana	Washington	New Mexico	Maine	Mississippi	Alabama
						Ohio	
<b>Sales</b>							
	2.42%	4.72%	2.42%	0.00%	4.88%	2.29%	0.00%
		New Mexico	Idaho	Montana	Hawaii	Missouri	Delaware
				Oregon			Montana
							New Hampshire
							Oregon
<b>Individual Income</b>							
	2.18%	3.71%	2.04%	0.00%	4.84%	2.18%	0.00%
		Oregon	Colorado	Nevada	New York	Idaho	Alaska
				Washington			Florida
				Wyoming			Nevada
							South Dakota
							Texas
							Washington
							Wyoming
<b>Corporate Income</b>							
	0.28%	0.43%	0.19%	0.00%	1.21%	0.30%	0.00%
		Oregon	Colorado	Nevada	Dist. of Col.	Maine	Nevada
				Washington			Texas
				Wyoming			Washington
							Wyoming
<b>Motor Vehicle*</b>							
	0.67%	0.78%	0.49%	0.32%	0.84%	0.49%	0.11%
		Montana	Nevada	Arizona	Iowa	Maine	Dist. Of Col.
				Colorado		Michigan	
						Mississippi	
						Nevada	
						Tennessee	
<b>Total State and Local</b>							
	8.59%	11.00%	8.88%	8.17%	14.26%	9.42%	7.23%
		New Mexico	Colorado	Wyoming	New York	Kentucky	Alaska

**Idaho's Fiscal Year 2020 Total Per Capita Taxes (\$)**

Tax Category	Idaho	11 Western States			Nationwide		
		High	Median	Low	High	Median	Low
<b>Property</b>							
	\$1,131	\$2,163	\$1,727	\$899	\$4,242	\$1,644	\$632
		Wyoming	Washington	New Mexico	Dist. Of Col.	Pennsylvania	Alabama
<b>Sales</b>							
	\$1,148	\$2,898	\$1,498	\$0	\$2,898	\$1,223	\$0
		Washington	California	Montana	Washington	Maine	Delaware
				Oregon			Montana
							New Hampshire
							Oregon
<b>Individual Income</b>							
	\$1,036	\$2,137	\$1,036	\$0	\$3,445	\$1,152	\$0
		California	Idaho	Nevada	Dist. Of Col.	Kansas	Alaska
				Washington			Florida
				Wyoming			Nevada
							South Dakota
							Texas
							Washington
							Wyoming
<b>Corporate Income</b>							
	\$133	\$235	\$110	\$0	\$1,059	\$150	\$0
		Oregon	Utah	Nevada	Dist. Of Col.	Alabama	Nevada
				Washington			Texas
				Wyoming			Washington
							Wyoming
<b>Motor Vehicle*</b>							
	\$316	\$423	\$278	\$158	\$436	\$241	\$92
		Wyoming	Oregon	Arizona	Iowa	West Virginia	Dist. Of Col.
<b>Total State and Local</b>							
	\$4,074	\$7,001	\$4,997	\$4,074	\$12,077	\$5,131	\$3,719
		California	New Mexico	Idaho	Dist. Of Col.	New Hampshire	Tennessee

\*Includes motor fuels

# APPENDIX

**CHART I: FY 2020 PROPERTY TAX BURDEN - BASED ON TOTAL PERSONAL INCOME**

11/15/22

State	Personal Income FY2020 \$ Million	State & Local FY-20 Property Tax Revenue \$ Million	Tax Capacity Potent. Tax Coll. (\$ M.) (Ave. Rate * Personal 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	19,236,408	599,989.5			3.12%		
Alabama	225,542	3,176.7	7,034.7	3,858.0	1.41%	45.2%	51
Alaska	45,819	1,666.9	1,429.1	(237.8)	3.64%	116.6%	12
Arizona	358,771	8,658.0	11,190.2	2,532.2	2.41%	77.4%	36
Arkansas	138,482	2,404.4	4,319.3	1,914.9	1.74%	55.7%	49
California	2,663,877	77,211.8	83,087.2	5,875.3	2.90%	92.9%	24
Colorado	369,250	11,315.2	11,517.0	201.8	3.06%	98.2%	21
Connecticut	277,191	11,862.9	8,645.7	(3,217.2)	4.28%	137.2%	7
Delaware	54,747	1,041.0	1,707.6	666.6	1.90%	61.0%	46
Dist. of Col.	59,957	2,927.2	1,870.1	(1,057.1)	4.88%	156.5%	5
Florida	1,204,815	33,243.9	37,578.5	4,334.6	2.76%	88.5%	29
Georgia	541,904	14,331.9	16,902.1	2,570.2	2.64%	84.8%	33
Hawaii	82,192	2,259.0	2,563.6	304.6	2.75%	88.1%	30
<b>Idaho</b>	<b>87,630</b>	<b>2,089.0</b>	<b>2,733.2</b>	<b>644.2</b>	<b>2.38%</b>	<b>76.4%</b>	<b>38</b>
Illinois	772,921	29,001.7	24,107.6	(4,894.0)	3.75%	120.3%	10
Indiana	342,432	7,776.0	10,680.6	2,904.6	2.27%	72.8%	39
Iowa	166,099	5,758.8	5,180.7	(578.2)	3.47%	111.2%	14
Kansas	160,384	5,027.6	5,002.4	(25.2)	3.13%	100.5%	19
Kentucky	206,971	4,090.2	6,455.5	2,365.3	1.98%	63.4%	45
Louisiana	230,721	4,253.5	7,196.2	2,942.7	1.84%	59.1%	47
Maine	72,290	3,899.2	2,254.7	(1,644.5)	5.39%	172.9%	1
Maryland	395,204	10,768.0	12,326.5	1,558.5	2.72%	87.4%	32
Massachusetts	532,284	18,524.1	16,602.1	(1,922.0)	3.48%	111.6%	13
Michigan	518,918	16,045.1	16,185.2	140.1	3.09%	99.1%	20
Minnesota	346,131	10,135.5	10,795.9	660.5	2.93%	93.9%	23
Mississippi	122,814	3,452.0	3,830.6	378.7	2.81%	90.1%	25
Missouri	312,823	6,854.3	9,757.0	2,902.8	2.19%	70.2%	41
Montana	56,741	1,961.4	1,769.8	(191.7)	3.46%	110.8%	15
Nebraska	109,982	4,094.8	3,430.4	(664.5)	3.72%	119.4%	11
Nevada	168,534	3,589.8	5,256.6	1,666.8	2.13%	68.3%	43
New Hampshire	91,599	4,525.6	2,857.0	(1,668.6)	4.94%	158.4%	3
New Jersey	649,119	31,839.3	20,246.2	(11,593.1)	4.91%	157.3%	4
New Mexico	96,196	1,903.7	3,000.4	1,096.7	1.98%	63.4%	44
New York	1,405,652	62,847.2	43,842.7	(19,004.5)	4.47%	143.3%	6
North Carolina	526,624	11,312.8	16,425.6	5,112.8	2.15%	68.9%	42
North Dakota	46,173	1,198.2	1,440.2	241.9	2.60%	83.2%	35
Ohio	612,757	17,193.0	19,112.1	1,919.1	2.81%	90.0%	26
Oklahoma	197,371	3,498.8	6,156.1	2,657.2	1.77%	56.8%	48
Oregon	232,469	7,338.6	7,250.8	(87.8)	3.16%	101.2%	17
Pennsylvania	764,237	21,358.8	23,836.8	2,478.0	2.79%	89.6%	27
Rhode Island	63,550	2,684.5	1,982.1	(702.3)	4.22%	135.4%	8
South Carolina	246,374	6,740.4	7,684.5	944.1	2.74%	87.7%	31
South Dakota	51,369	1,424.6	1,602.2	177.7	2.77%	88.9%	28
Tennessee	351,810	5,846.9	10,973.1	5,126.2	1.66%	53.3%	50
Texas	1,599,804	64,757.6	49,898.4	(14,859.2)	4.05%	129.8%	9
Utah	164,676	3,967.9	5,136.3	1,168.4	2.41%	77.3%	37
Vermont	37,152	1,837.4	1,158.8	(678.7)	4.95%	158.6%	2
Virginia	524,053	15,800.5	16,345.4	544.9	3.02%	96.7%	22
Washington	511,011	13,331.9	15,938.6	2,606.7	2.61%	83.6%	34
West Virginia	79,836	1,793.8	2,490.1	696.3	2.25%	72.0%	40
Wisconsin	321,346	10,119.6	10,022.9	(96.8)	3.15%	101.0%	18
Wyoming	37,808	1,248.4	1,179.2	(69.2)	3.30%	105.9%	16

**CHART II: FY 2020 SALES TAX BURDEN - BASED ON TOTAL PERSONAL INCOME**

11/15/22

State	Personal Income FY2020 \$ Million	State & Local FY-20 Sales Tax Revenue \$ Million	Tax Capacity Potent. Tax Coll. (\$ M.) (Ave. Rate * Personal 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	19,236,408	443,441.0			2.31%		
Alabama	225,542	5,804.0	5,199.2	(604.7)	2.57%	111.6%	16
Alaska	45,819	245.1	1,056.2	811.1	0.53%	23.2%	47
Arizona	358,771	12,501.8	8,270.5	(4,231.3)	3.48%	151.2%	7
Arkansas	138,482	5,023.8	3,192.3	(1,831.5)	3.63%	157.4%	5
California	2,663,877	59,171.7	61,408.2	2,236.4	2.22%	96.4%	29
Colorado	369,250	8,737.9	8,512.0	(225.9)	2.37%	102.7%	23
Connecticut	277,191	4,581.6	6,389.8	1,808.2	1.65%	71.7%	41
Delaware	54,747	0.0	1,262.0	1,262.0	0.00%	0.0%	49
Dist. of Col.	59,957	1,234.1	1,382.1	148.1	2.06%	89.3%	30
Florida	1,204,815	30,741.8	27,773.6	(2,968.2)	2.55%	110.7%	17
Georgia	541,904	10,499.3	12,492.1	1,992.8	1.94%	84.0%	34
Hawaii	82,192	4,014.4	1,894.7	(2,119.8)	4.88%	211.9%	1
<b>Idaho</b>	<b>87,630</b>	<b>2,120.6</b>	<b>2,020.1</b>	<b>(100.5)</b>	<b>2.42%</b>	<b>105.0%</b>	<b>19</b>
Illinois	772,921	14,868.7	17,817.5	2,948.8	1.92%	83.4%	35
Indiana	342,432	8,233.6	7,893.8	(339.7)	2.40%	104.3%	21
Iowa	166,099	3,965.8	3,829.0	(136.9)	2.39%	103.6%	22
Kansas	160,384	4,432.1	3,697.2	(734.9)	2.76%	119.9%	14
Kentucky	206,971	4,191.3	4,771.1	579.8	2.03%	87.8%	31
Louisiana	230,721	8,041.5	5,318.6	(2,722.9)	3.49%	151.2%	6
Maine	72,290	1,666.7	1,666.4	(0.3)	2.31%	100.0%	25
Maryland	395,204	4,936.7	9,110.3	4,173.6	1.25%	54.2%	45
Massachusetts	532,284	6,815.7	12,270.3	5,454.6	1.28%	55.5%	44
Michigan	518,918	9,223.4	11,962.2	2,738.8	1.78%	77.1%	39
Minnesota	346,131	6,776.7	7,979.1	1,202.3	1.96%	84.9%	33
Mississippi	122,814	3,808.6	2,831.1	(977.5)	3.10%	134.5%	9
Missouri	312,823	7,157.6	7,211.2	53.7	2.29%	99.3%	26
Montana	56,741	0.0	1,308.0	1,308.0	0.00%	0.0%	50
Nebraska	109,982	2,593.9	2,535.3	(58.6)	2.36%	102.3%	24
Nevada	168,534	6,297.4	3,885.1	(2,412.3)	3.74%	162.1%	4
New Hampshire	91,599	0.0	2,111.6	2,111.6	0.00%	0.0%	51
New Jersey	649,119	11,068.0	14,963.6	3,895.6	1.71%	74.0%	40
New Mexico	96,196	4,545.0	2,217.5	(2,327.5)	4.72%	205.0%	2
New York	1,405,652	33,897.7	32,403.3	(1,494.3)	2.41%	104.6%	20
North Carolina	526,624	11,862.6	12,139.8	277.2	2.25%	97.7%	27
North Dakota	46,173	1,348.9	1,064.4	(284.5)	2.92%	126.7%	12
Ohio	612,757	15,241.7	14,125.4	(1,116.3)	2.49%	107.9%	18
Oklahoma	197,371	5,483.6	4,549.8	(933.8)	2.78%	120.5%	13
Oregon	232,469	0.3	5,358.9	5,358.7	0.00%	0.0%	48
Pennsylvania	764,237	12,617.2	17,617.3	5,000.2	1.65%	71.6%	42
Rhode Island	63,550	1,157.3	1,465.0	307.6	1.82%	79.0%	37
South Carolina	246,374	4,610.9	5,679.5	1,068.6	1.87%	81.2%	36
South Dakota	51,369	1,586.4	1,184.2	(402.3)	3.09%	134.0%	10
Tennessee	351,810	11,823.1	8,110.0	(3,713.1)	3.36%	145.8%	8
Texas	1,599,804	47,452.1	36,879.0	(10,573.1)	2.97%	128.7%	11
Utah	164,676	4,432.8	3,796.1	(636.6)	2.69%	116.8%	15
Vermont	37,152	448.1	856.4	408.4	1.21%	52.3%	46
Virginia	524,053	7,201.9	12,080.6	4,878.7	1.37%	59.6%	43
Washington	511,011	22,369.2	11,779.9	(10,589.3)	4.38%	189.9%	3
West Virginia	79,836	1,451.1	1,840.4	389.3	1.82%	78.8%	38
Wisconsin	321,346	6,310.3	7,407.7	1,097.4	1.96%	85.2%	32
Wyoming	37,808	847.1	871.5	24.5	2.24%	97.2%	28

**CHART III: FY 2020 INDIVIDUAL INCOME TAX BURDEN - BASED ON TOTAL PERSONAL INCOME**

11/15/22

State	Personal Income FY2020 \$ Million	State & Local FY-20 Individual Income Tax Revenue \$ Million	Tax Capacity Potent. Tax Coll. (\$ M.) (Ave. Rate * Personal 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	19,236,408	424,768.9			2.21%		
Alabama	225,542	4,413.2	4,980.3	567.1	1.96%	88.6%	34
Alaska	45,819	0.0	1,011.8	1,011.8	0.00%	0.0%	45
Arizona	358,771	4,530.4	7,922.2	3,391.8	1.26%	57.2%	41
Arkansas	138,482	2,914.9	3,057.9	142.9	2.10%	95.3%	29
California	2,663,877	84,412.2	58,822.4	(25,589.8)	3.17%	143.5%	7
Colorado	369,250	7,539.2	8,153.6	614.4	2.04%	92.5%	32
Connecticut	277,191	8,177.5	6,120.8	(2,056.7)	2.95%	133.6%	10
Delaware	54,747	1,744.7	1,208.9	(535.8)	3.19%	144.3%	6
Dist. of Col.	59,957	2,377.2	1,323.9	(1,053.3)	3.96%	179.6%	3
Florida	1,204,815	0.0	26,604.1	26,604.1	0.00%	0.0%	45
Georgia	541,904	11,704.3	11,966.1	261.7	2.16%	97.8%	27
Hawaii	82,192	2,359.1	1,814.9	(544.2)	2.87%	130.0%	11
<b>Idaho</b>	<b>87,630</b>	<b>1,913.5</b>	<b>1,935.0</b>	<b>21.5</b>	<b>2.18%</b>	<b>98.9%</b>	<b>26</b>
Illinois	772,921	17,956.4	17,067.3	(889.1)	2.32%	105.2%	23
Indiana	342,432	9,590.9	7,561.4	(2,029.5)	2.80%	126.8%	13
Iowa	166,099	4,076.6	3,667.7	(408.8)	2.45%	111.1%	16
Kansas	160,384	3,381.6	3,541.5	159.9	2.11%	95.5%	28
Kentucky	206,971	6,434.2	4,570.2	(1,863.9)	3.11%	140.8%	9
Louisiana	230,721	3,916.2	5,094.7	1,178.5	1.70%	76.9%	38
Maine	72,290	1,843.5	1,596.3	(247.2)	2.55%	115.5%	15
Maryland	395,204	17,030.6	8,726.7	(8,303.9)	4.31%	195.2%	2
Massachusetts	532,284	17,414.7	11,753.6	(5,661.1)	3.27%	148.2%	5
Michigan	518,918	9,596.2	11,458.5	1,862.3	1.85%	83.7%	36
Minnesota	346,131	10,923.2	7,643.1	(3,280.1)	3.16%	142.9%	8
Mississippi	122,814	1,861.3	2,711.9	850.7	1.52%	68.6%	39
Missouri	312,823	6,324.1	6,907.6	583.5	2.02%	91.6%	33
Montana	56,741	1,338.7	1,252.9	(85.8)	2.36%	106.8%	21
Nebraska	109,982	2,445.6	2,428.6	(17.1)	2.22%	100.7%	25
Nevada	168,534	0.0	3,721.5	3,721.5	0.00%	0.0%	45
New Hampshire	91,599	122.6	2,022.6	1,900.0	0.13%	6.1%	43
New Jersey	649,119	15,412.8	14,333.5	(1,079.3)	2.37%	107.5%	20
New Mexico	96,196	1,227.9	2,124.1	896.2	1.28%	57.8%	40
New York	1,405,652	67,964.0	31,038.9	(36,925.1)	4.84%	219.0%	1
North Carolina	526,624	12,505.9	11,628.6	(877.3)	2.37%	107.5%	19
North Dakota	46,173	376.9	1,019.6	642.7	0.82%	37.0%	42
Ohio	612,757	14,291.3	13,530.6	(760.7)	2.33%	105.6%	22
Oklahoma	197,371	3,364.9	4,358.3	993.3	1.70%	77.2%	37
Oregon	232,469	8,635.7	5,133.3	(3,502.4)	3.71%	168.2%	4
Pennsylvania	764,237	18,295.8	16,875.5	(1,420.3)	2.39%	108.4%	18
Rhode Island	63,550	1,241.9	1,403.3	161.4	1.95%	88.5%	35
South Carolina	246,374	5,095.5	5,440.3	344.8	2.07%	93.7%	30
South Dakota	51,369	0.0	1,134.3	1,134.3	0.00%	0.0%	45
Tennessee	351,810	57.6	7,768.5	7,710.8	0.02%	0.7%	44
Texas	1,599,804	0.0	35,326.1	35,326.1	0.00%	0.0%	45
Utah	164,676	3,734.5	3,636.3	(98.2)	2.27%	102.7%	24
Vermont	37,152	762.6	820.4	57.7	2.05%	93.0%	31
Virginia	524,053	14,996.6	11,571.9	(3,424.8)	2.86%	129.6%	12
Washington	511,011	0.0	11,283.9	11,283.9	0.00%	0.0%	45
West Virginia	79,836	1,947.9	1,762.9	(185.0)	2.44%	110.5%	17
Wisconsin	321,346	8,514.4	7,095.8	(1,418.6)	2.65%	120.0%	14
Wyoming	37,808	0.0	834.8	834.8	0.00%	0.0%	45

**CHART IV: FY 2020 CORPORATE INCOME TAX BURDEN - BASED ON TOTAL PERSONAL INCOME**

11/15/22

State	Personal Income FY2020 \$ Million	State & Local FY-20 Corporate Income Tax Revenue \$ Million	Tax Capacity Potent. Tax Coll. (\$ M.) (Ave. Rate * Personal 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	19,236,408	60,619.8			0.32%		
Alabama	225,542	754.3	710.8	(43.5)	0.33%	106.1%	24
Alaska	45,819	162.6	144.4	(18.2)	0.35%	112.6%	19
Arizona	358,771	523.1	1,130.6	607.5	0.15%	46.3%	41
Arkansas	138,482	469.0	436.4	(32.6)	0.34%	107.5%	21
California	2,663,877	9,818.0	8,394.7	(1,423.3)	0.37%	117.0%	17
Colorado	369,250	696.6	1,163.6	467.0	0.19%	59.9%	36
Connecticut	277,191	2,062.3	873.5	(1,188.8)	0.74%	236.1%	4
Delaware	54,747	252.2	172.5	(79.7)	0.46%	146.2%	8
Dist. of Col.	59,957	727.7	188.9	(538.8)	1.21%	385.1%	1
Florida	1,204,815	2,481.7	3,796.7	1,315.0	0.21%	65.4%	32
Georgia	541,904	984.1	1,707.7	723.6	0.18%	57.6%	37
Hawaii	82,192	43.7	259.0	215.3	0.05%	16.9%	46
<b>Idaho</b>	<b>87,630</b>	<b>246.0</b>	<b>276.1</b>	<b>30.2</b>	<b>0.28%</b>	<b>89.1%</b>	<b>27</b>
Illinois	772,921	3,491.7	2,435.7	(1,056.0)	0.45%	143.4%	9
Indiana	342,432	759.1	1,079.1	320.0	0.22%	70.3%	30
Iowa	166,099	620.5	523.4	(97.1)	0.37%	118.5%	16
Kansas	160,384	433.9	505.4	71.5	0.27%	85.9%	28
Kentucky	206,971	804.4	652.2	(152.2)	0.39%	123.3%	14
Louisiana	230,721	450.5	727.1	276.5	0.20%	62.0%	34
Maine	72,290	216.1	227.8	11.7	0.30%	94.9%	26
Maryland	395,204	1,325.5	1,245.4	(80.0)	0.34%	106.4%	23
Massachusetts	532,284	2,532.4	1,677.4	(855.0)	0.48%	151.0%	6
Michigan	518,918	812.8	1,635.3	822.4	0.16%	49.7%	39
Minnesota	346,131	1,604.5	1,090.8	(513.7)	0.46%	147.1%	7
Mississippi	122,814	421.4	387.0	(34.4)	0.34%	108.9%	20
Missouri	312,823	453.3	985.8	532.5	0.14%	46.0%	42
Montana	56,741	186.3	178.8	(7.5)	0.33%	104.2%	25
Nebraska	109,982	391.2	346.6	(44.6)	0.36%	112.9%	18
Nevada	168,534	0.0	531.1	531.1	0.00%	0.0%	48
New Hampshire	91,599	780.7	288.7	(492.0)	0.85%	270.5%	2
New Jersey	649,119	3,565.2	2,045.6	(1,519.6)	0.55%	174.3%	5
New Mexico	96,196	95.6	303.1	207.6	0.10%	31.5%	44
New York	1,405,652	11,310.9	4,429.6	(6,881.3)	0.80%	255.3%	3
North Carolina	526,624	662.3	1,659.6	997.2	0.13%	39.9%	43
North Dakota	46,173	81.5	145.5	64.0	0.18%	56.0%	38
Ohio	612,757	282.5	1,931.0	1,648.5	0.05%	14.6%	47
Oklahoma	197,371	301.6	622.0	320.4	0.15%	48.5%	40
Oregon	232,469	996.2	732.6	(263.6)	0.43%	136.0%	11
Pennsylvania	764,237	3,100.4	2,408.3	(692.1)	0.41%	128.7%	13
Rhode Island	63,550	213.3	200.3	(13.0)	0.34%	106.5%	22
South Carolina	246,374	505.0	776.4	271.4	0.20%	65.0%	33
South Dakota	51,369	37.5	161.9	124.4	0.07%	23.1%	45
Tennessee	351,810	1,504.9	1,108.7	(396.2)	0.43%	135.7%	12
Texas	1,599,804	0.0	5,041.5	5,041.5	0.00%	0.0%	48
Utah	164,676	360.2	518.9	158.7	0.22%	69.4%	31
Vermont	37,152	141.6	117.1	(24.5)	0.38%	121.0%	15
Virginia	524,053	1,362.2	1,651.5	289.3	0.26%	82.5%	29
Washington	511,011	0.0	1,610.3	1,610.3	0.00%	0.0%	48
West Virginia	79,836	152.0	251.6	99.6	0.19%	60.4%	35
Wisconsin	321,346	1,441.4	1,012.7	(428.8)	0.45%	142.3%	10
Wyoming	37,808	0.000	119.1	119.1	0.00%	0.0%	48



**CHART V: FY 2020 COMBINED INDIVIDUAL AND CORPORATE INCOME TAX BURDEN - BASED ON TOTAL PERSONAL INCOME**

11/15/22

State	Personal Income FY2020 \$ Million	State & Local FY-20 Ind. & Corp. Income Tax Revenue \$ Million	Tax Capacity Potent. Tax Coll. (\$ M.) (Ave. Rate * Personal 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	19,236,408	485,388.7			2.52%		
Alabama	225,542	5,167.4	5,691.1	523.6	2.29%	90.8%	31
Alaska	45,819	162.6	1,156.1	993.5	0.35%	14.1%	45
Arizona	358,771	5,053.5	9,052.8	3,999.3	1.41%	55.8%	40
Arkansas	138,482	3,384.0	3,494.3	110.3	2.44%	96.8%	26
California	2,663,877	94,230.2	67,217.1	(27,013.1)	3.54%	140.2%	9
Colorado	369,250	8,235.8	9,317.2	1,081.4	2.23%	88.4%	34
Connecticut	277,191	10,239.7	6,994.3	(3,245.4)	3.69%	146.4%	6
Delaware	54,747	1,996.9	1,381.4	(615.5)	3.65%	144.6%	7
Dist. of Col.	59,957	3,104.9	1,512.9	(1,592.0)	5.18%	205.2%	2
Florida	1,204,815	2,481.7	30,400.9	27,919.1	0.21%	8.2%	46
Georgia	541,904	12,688.4	13,673.8	985.3	2.34%	92.8%	30
Hawaii	82,192	2,402.8	2,073.9	(328.8)	2.92%	115.9%	15
<b>Idaho</b>	<b>87,630</b>	<b>2,159.4</b>	<b>2,211.1</b>	<b>51.7</b>	<b>2.46%</b>	<b>97.7%</b>	<b>25</b>
Illinois	772,921	21,448.0	19,503.0	(1,945.1)	2.77%	110.0%	19
Indiana	342,432	10,350.0	8,640.5	(1,709.5)	3.02%	119.8%	13
Iowa	166,099	4,697.1	4,191.2	(505.9)	2.83%	112.1%	17
Kansas	160,384	3,815.5	4,046.9	231.4	2.38%	94.3%	28
Kentucky	206,971	7,238.6	5,222.5	(2,016.1)	3.50%	138.6%	10
Louisiana	230,721	4,366.7	5,821.7	1,455.0	1.89%	75.0%	37
Maine	72,290	2,059.6	1,824.1	(235.5)	2.85%	112.9%	16
Maryland	395,204	18,356.1	9,972.1	(8,384.0)	4.64%	184.1%	3
Massachusetts	532,284	19,947.1	13,431.0	(6,516.1)	3.75%	148.5%	5
Michigan	518,918	10,409.1	13,093.7	2,684.7	2.01%	79.5%	36
Minnesota	346,131	12,527.6	8,733.9	(3,793.8)	3.62%	143.4%	8
Mississippi	122,814	2,282.7	3,098.9	816.3	1.86%	73.7%	38
Missouri	312,823	6,777.4	7,893.4	1,116.0	2.17%	85.9%	35
Montana	56,741	1,525.0	1,431.7	(93.3)	2.69%	106.5%	20
Nebraska	109,982	2,836.8	2,775.2	(61.7)	2.58%	102.2%	22
Nevada	168,534	0.0	4,252.6	4,252.6	0.00%	0.0%	48
New Hampshire	91,599	903.3	2,311.3	1,408.0	0.99%	39.1%	43
New Jersey	649,119	18,978.0	16,379.1	(2,598.9)	2.92%	115.9%	14
New Mexico	96,196	1,323.5	2,427.3	1,103.8	1.38%	54.5%	41
New York	1,405,652	79,274.9	35,468.6	(43,806.3)	5.64%	223.5%	1
North Carolina	526,624	13,168.2	13,288.2	119.9	2.50%	99.1%	23
North Dakota	46,173	458.4	1,165.1	706.7	0.99%	39.3%	42
Ohio	612,757	14,573.8	15,461.6	887.7	2.38%	94.3%	29
Oklahoma	197,371	3,666.5	4,980.2	1,313.7	1.86%	73.6%	39
Oregon	232,469	9,631.9	5,865.9	(3,766.1)	4.14%	164.2%	4
Pennsylvania	764,237	21,396.2	19,283.8	(2,112.4)	2.80%	111.0%	18
Rhode Island	63,550	1,455.2	1,603.5	148.4	2.29%	90.7%	32
South Carolina	246,374	5,600.6	6,216.7	616.2	2.27%	90.1%	33
South Dakota	51,369	37.5	1,296.2	1,258.7	0.07%	2.9%	47
Tennessee	351,810	1,562.5	8,877.1	7,314.6	0.44%	17.6%	44
Texas	1,599,804	0.0	40,367.6	40,367.6	0.00%	0.0%	48
Utah	164,676	4,094.7	4,155.2	60.5	2.49%	98.5%	24
Vermont	37,152	904.3	937.4	33.2	2.43%	96.5%	27
Virginia	524,053	16,358.8	13,223.3	(3,135.5)	3.12%	123.7%	11
Washington	511,011	0.0	12,894.2	12,894.2	0.00%	0.0%	48
West Virginia	79,836	2,099.9	2,014.5	(85.5)	2.63%	104.2%	21
Wisconsin	321,346	9,955.8	8,108.5	(1,847.4)	3.10%	122.8%	12
Wyoming	37,808	0.0	954.0	954.0	0.00%	0.00%	48

**CHART VI: FY 2020 MOTOR VEHICLE TAX BURDEN - BASED ON TOTAL PERSONAL INCOME**

11/15/22

State	Personal Income FY2020 \$ Million	State & Local FY-20 Motor Vehicle Tax Revenue \$ Million	Tax Capacity Potent. Tax Coll. (\$ M.) (Ave. Rate * Personal 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	19,236,408	82,633.7			0.43%		
Alabama	225,542	1,146.3	968.9	(177.4)	0.51%	118.3%	18
Alaska	45,819	117.7	196.8	79.2	0.26%	59.8%	45
Arizona	358,771	1,137.0	1,541.2	404.2	0.32%	73.8%	41
Arkansas	138,482	713.5	594.9	(118.6)	0.52%	119.9%	16
California	2,663,877	13,432.4	11,443.2	(1,989.2)	0.50%	117.4%	21
Colorado	369,250	1,166.9	1,586.2	419.3	0.32%	73.6%	42
Connecticut	277,191	703.2	1,190.7	487.5	0.25%	59.1%	46
Delaware	54,747	192.9	235.2	42.3	0.35%	82.0%	38
Dist. of Col.	59,957	63.2	257.6	194.4	0.11%	24.5%	51
Florida	1,204,815	5,135.9	5,175.5	39.6	0.43%	99.2%	34
Georgia	541,904	2,248.9	2,327.9	79.0	0.41%	96.6%	35
Hawaii	82,192	591.1	353.1	(238.0)	0.72%	167.4%	3
<b>Idaho</b>	<b>87,630</b>	<b>584.6</b>	<b>376.4</b>	<b>(208.1)</b>	<b>0.67%</b>	<b>155.3%</b>	<b>6</b>
Illinois	772,921	3,742.4	3,320.2	(422.2)	0.48%	112.7%	28
Indiana	342,432	1,875.4	1,471.0	(404.4)	0.55%	127.5%	13
Iowa	166,099	1,389.9	713.5	(676.4)	0.84%	194.8%	1
Kansas	160,384	702.8	689.0	(13.9)	0.44%	102.0%	31
Kentucky	206,971	899.1	889.1	(10.0)	0.43%	101.1%	32
Louisiana	230,721	690.8	991.1	300.3	0.30%	69.7%	43
Maine	72,290	352.8	310.5	(42.3)	0.49%	113.6%	26
Maryland	395,204	1,547.2	1,697.7	150.5	0.39%	91.1%	36
Massachusetts	532,284	1,124.0	2,286.5	1,162.5	0.21%	49.2%	48
Michigan	518,918	2,566.0	2,229.1	(336.9)	0.49%	115.1%	22
Minnesota	346,131	1,752.8	1,486.9	(265.9)	0.51%	117.9%	20
Mississippi	122,814	599.8	527.6	(72.2)	0.49%	113.7%	25
Missouri	312,823	1,028.5	1,343.8	315.3	0.33%	76.5%	40
Montana	56,741	441.1	243.7	(197.3)	0.78%	181.0%	2
Nebraska	109,982	595.5	472.4	(123.0)	0.54%	126.0%	14
Nevada	168,534	819.7	724.0	(95.7)	0.49%	113.2%	27
New Hampshire	91,599	255.3	393.5	138.2	0.28%	64.9%	44
New Jersey	649,119	1,116.9	2,788.4	1,671.6	0.17%	40.1%	49
New Mexico	96,196	456.0	413.2	(42.8)	0.47%	110.4%	29
New York	1,405,652	3,237.7	6,038.2	2,800.6	0.23%	53.6%	47
North Carolina	526,624	2,929.5	2,262.2	(667.3)	0.56%	129.5%	11
North Dakota	46,173	311.0	198.3	(112.6)	0.67%	156.8%	5
Ohio	612,757	3,385.7	2,632.2	(753.4)	0.55%	128.6%	12
Oklahoma	197,371	1,370.4	847.8	(522.5)	0.69%	161.6%	4
Oregon	232,469	1,180.4	998.6	(181.8)	0.51%	118.2%	19
Pennsylvania	764,237	4,260.7	3,282.9	(977.7)	0.56%	129.8%	10
Rhode Island	63,550	101.0	273.0	171.9	0.16%	37.0%	50
South Carolina	246,374	1,206.3	1,058.3	(147.9)	0.49%	114.0%	23
South Dakota	51,369	315.0	220.7	(94.3)	0.61%	142.8%	8
Tennessee	351,810	1,719.2	1,511.3	(207.9)	0.49%	113.8%	24
Texas	1,599,804	5,927.0	6,872.3	945.3	0.37%	86.2%	37
Utah	164,676	711.8	707.4	(4.4)	0.43%	100.6%	33
Vermont	37,152	190.0	159.6	(30.4)	0.51%	119.0%	17
Virginia	524,053	1,767.1	2,251.2	484.1	0.34%	78.5%	39
Washington	511,011	2,352.1	2,195.1	(157.0)	0.46%	107.2%	30
West Virginia	79,836	431.7	343.0	(88.7)	0.54%	125.9%	15
Wisconsin	321,346	1,803.8	1,380.4	(423.3)	0.56%	130.7%	9
Wyoming	37,808	244.1	162.4	(81.7)	0.65%	150.3%	7

**CHART VII: FY2020 OVERALL TAX BURDEN - BASED ON PERSONAL INCOME**

11/30/22

State	Personal Income FY 2020 \$ Million	State & Local FY20 Overall 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	19,236,408	1,861,617.7			9.68%		
Alabama	225,542	18,873.7	21,827.0	2,953.3	8.37%	86.5%	39
Alaska	45,819	3,312.6	4,434.2	1,121.6	7.23%	74.7%	51
Arizona	358,771	29,686.5	34,720.4	5,033.8	8.27%	85.5%	42
Arkansas	138,482	13,061.1	13,401.7	340.6	9.43%	97.5%	25
California	2,663,877	276,549.8	257,798.7	(18,751.0)	10.38%	107.3%	15
Colorado	369,250	32,786.4	35,734.4	2,948.0	8.88%	91.8%	33
Connecticut	277,191	30,416.4	26,825.3	(3,591.1)	10.97%	113.4%	8
Delaware	54,747	5,811.0	5,298.2	(512.8)	10.61%	109.7%	12
Dist. of Col.	59,957	8,334.4	5,802.4	(2,532.0)	13.90%	143.6%	2
Florida	1,204,815	87,299.5	116,596.8	29,297.3	7.25%	74.9%	50
Georgia	541,904	43,708.6	52,443.1	8,734.6	8.07%	83.3%	45
Hawaii	82,192	10,860.9	7,954.1	(2,906.8)	13.21%	136.5%	3
<b>Idaho</b>	<b>87,630</b>	<b>7,527.8</b>	<b>8,480.4</b>	<b>952.6</b>	<b>8.59%</b>	<b>88.8%</b>	<b>36</b>
Illinois	772,921	81,820.0	74,800.0	(7,020.0)	10.59%	109.4%	13
Indiana	342,432	31,940.0	33,139.2	1,199.1	9.33%	96.4%	28
Iowa	166,099	17,327.3	16,074.4	(1,252.9)	10.43%	107.8%	14
Kansas	160,384	15,296.1	15,521.2	225.2	9.54%	98.5%	22
Kentucky	206,971	19,495.6	20,029.8	534.2	9.42%	97.3%	26
Louisiana	230,721	20,511.0	22,328.1	1,817.1	8.89%	91.9%	32
Maine	72,290	8,745.9	6,995.9	(1,749.9)	12.10%	125.0%	5
Maryland	395,204	42,033.7	38,246.1	(3,787.6)	10.64%	109.9%	11
Massachusetts	532,284	51,013.9	51,512.2	498.3	9.58%	99.0%	20
Michigan	518,918	42,915.7	50,218.6	7,303.0	8.27%	85.5%	43
Minnesota	346,131	37,137.4	33,497.1	(3,640.3)	10.73%	110.9%	10
Mississippi	122,814	11,738.7	11,885.4	146.7	9.56%	98.8%	21
Missouri	312,823	24,413.2	30,273.7	5,860.5	7.80%	80.6%	46
Montana	56,741	4,855.9	5,491.2	635.2	8.56%	88.4%	37
Nebraska	109,982	11,086.5	10,643.6	(442.9)	10.08%	104.2%	16
Nevada	168,534	14,948.9	16,310.0	1,361.1	8.87%	91.7%	34
New Hampshire	91,599	7,070.1	8,864.6	1,794.5	7.72%	79.8%	47
New Jersey	649,119	70,318.8	62,818.9	(7,499.8)	10.83%	111.9%	9
New Mexico	96,196	10,580.5	9,309.4	(1,271.1)	11.00%	113.7%	7
New York	1,405,652	200,443.1	136,033.0	(64,410.0)	14.26%	147.3%	1
North Carolina	526,624	44,011.6	50,964.4	6,952.8	8.36%	86.4%	41
North Dakota	46,173	5,877.6	4,468.5	(1,409.2)	12.73%	131.5%	4
Ohio	612,757	57,262.9	59,300.0	2,037.1	9.35%	96.6%	27
Oklahoma	197,371	16,503.6	19,100.7	2,597.1	8.36%	86.4%	40
Oregon	232,469	22,065.0	22,497.4	432.4	9.49%	98.1%	23
Pennsylvania	764,237	72,142.1	73,959.6	1,817.4	9.44%	97.5%	24
Rhode Island	63,550	6,283.1	6,150.1	(133.0)	9.89%	102.2%	17
South Carolina	246,374	20,817.3	23,843.1	3,025.7	8.45%	87.3%	38
South Dakota	51,369	3,961.5	4,971.3	1,009.8	7.71%	79.7%	48
Tennessee	351,810	25,735.4	34,046.6	8,311.3	7.32%	75.6%	49
Texas	1,599,804	138,615.3	154,822.2	16,206.9	8.66%	89.5%	35
Utah	164,676	14,659.2	15,936.7	1,277.5	8.90%	92.0%	31
Vermont	37,152	4,144.4	3,595.4	(549.0)	11.16%	115.3%	6
Virginia	524,053	48,311.7	50,715.7	2,404.0	9.22%	95.3%	30
Washington	511,011	47,513.0	49,453.4	1,940.5	9.30%	96.1%	29
West Virginia	79,836	7,656.5	7,726.2	69.7	9.59%	99.1%	19
Wisconsin	321,346	31,046.7	31,098.5	51.8	9.66%	99.8%	18
Wyoming	37,808	3,090.0	3,658.9	568.9	8.17%	84.5%	44

**CHART VIII: FY 2020 PER CAPITA PROPERTY TAX BURDEN**

State	July 1, 2020 Population in Millions	Property Tax Revenue \$ Millions	Per Capita Tax Capacity (\$)	Tax Effort: Per Capita Tax Capacity Index	Rank: Based on Tax Effort
United States	331.501	599,989.5		331.501	
Alabama	5.025	3,176.7	9,094.48	34.9%	51
Alaska	0.732	1,666.9	1,325.66	125.7%	10
Arizona	7.178	8,658.0	12,991.56	66.6%	36
Arkansas	3.012	2,404.4	5,451.89	44.1%	50
California	39.500	77,211.8	71,491.26	108.0%	16
Colorado	5.784	11,315.2	10,469.12	108.1%	15
Connecticut	3.600	11,862.9	6,516.17	182.1%	3
Delaware	0.992	1,041.0	1,795.23	58.0%	43
Dist. of Col.	0.690	2,927.2	1,249.01	234.4%	1
Florida	21.570	33,243.9	39,039.79	85.2%	30
Georgia	10.726	14,331.9	19,412.81	73.8%	33
Hawaii	1.452	2,259.0	2,627.84	86.0%	29
<b>Idaho</b>	<b>1.848</b>	<b>2,089.0</b>	<b>3,344.31</b>	<b>62.5%</b>	<b>40</b>
Illinois	12.785	29,001.7	23,140.24	125.3%	11
Indiana	6.786	7,776.0	12,281.45	63.3%	39
Iowa	3.189	5,758.8	5,771.23	99.8%	18
Kansas	2.936	5,027.6	5,313.70	94.6%	25
Kentucky	4.504	4,090.2	8,151.79	50.2%	46
Louisiana	4.651	4,253.5	8,418.29	50.5%	45
Maine	1.362	3,899.2	2,465.61	158.1%	6
Maryland	6.173	10,768.0	11,172.04	96.4%	21
Massachusetts	7.022	18,524.1	12,709.64	145.7%	8
Michigan	10.068	16,045.1	18,221.64	88.1%	28
Minnesota	5.707	10,135.5	10,329.50	98.1%	20
Mississippi	2.957	3,452.0	5,351.69	64.5%	37
Missouri	6.154	6,854.3	11,139.10	61.5%	41
Montana	1.086	1,961.4	1,965.92	99.8%	19
Nebraska	1.961	4,094.8	3,550.07	115.3%	14
Nevada	3.114	3,589.8	5,636.21	63.7%	38
New Hampshire	1.378	4,525.6	2,493.79	181.5%	4
New Jersey	9.280	31,839.3	16,795.57	189.6%	2
New Mexico	2.118	1,903.7	3,832.62	49.7%	47
New York	20.155	62,847.2	36,478.76	172.3%	5
North Carolina	10.457	11,312.8	18,926.62	59.8%	42
North Dakota	0.779	1,198.2	1,409.86	85.0%	31
Ohio	11.791	17,193.0	21,339.99	80.6%	32
Oklahoma	3.962	3,498.8	7,170.95	48.8%	48
Oregon	4.242	7,338.6	7,676.84	95.6%	22
Pennsylvania	12.990	21,358.8	23,510.15	90.8%	26
Rhode Island	1.096	2,684.5	1,984.08	135.3%	9
South Carolina	5.131	6,740.4	9,286.19	72.6%	34
South Dakota	0.887	1,424.6	1,605.58	88.7%	27
Tennessee	6.920	5,846.9	12,524.84	46.7%	49
Texas	29.218	64,757.6	52,881.53	122.5%	12
Utah	3.282	3,967.9	5,939.58	66.8%	35
Vermont	0.642	1,837.4	1,162.86	158.0%	7
Virginia	8.632	15,800.5	15,623.29	101.1%	17
Washington	7.719	13,331.9	13,970.36	95.4%	23
West Virginia	1.790	1,793.8	3,239.39	55.4%	44
Wisconsin	5.892	10,119.6	10,664.62	94.9%	24
Wyoming	0.577	1,248.4	1,044.81	119.5%	13

**CHART IX: FY 2020 PER CAPITA SALES TAX BURDEN**

State	July 1, 2020 Population in Millions	Sales Tax Revenue \$ Millions	Per Capita Tax Capacity (\$)	Tax Effort: Per Capita Tax Capacity Index	Rank: Based on Tax Effort
United States	331.501	443,441.0			
Alabama	5.025	5,804.0	6,721.56	86.3%	32
Alaska	0.732	245.1	979.77	25.0%	47
Arizona	7.178	12,501.8	9,601.82	130.2%	7
Arkansas	3.012	5,023.8	4,029.39	124.7%	12
California	39.500	59,171.7	52,837.85	112.0%	16
Colorado	5.784	8,737.9	7,737.53	112.9%	14
Connecticut	3.600	4,581.6	4,815.98	95.1%	24
Delaware	0.992	0.0	1,326.82	0.0%	48
Dist. of Col.	0.690	1,234.1	923.12	133.7%	6
Florida	21.570	30,741.8	28,853.58	106.5%	18
Georgia	10.726	10,499.3	14,347.64	73.2%	37
Hawaii	1.452	4,014.4	1,942.19	206.7%	2
<b>Idaho</b>	<b>1.848</b>	<b>2,120.6</b>	<b>2,471.72</b>	<b>85.8%</b>	<b>33</b>
Illinois	12.785	14,868.7	17,102.51	86.9%	31
Indiana	6.786	8,233.6	9,076.99	90.7%	27
Iowa	3.189	3,965.8	4,265.41	93.0%	25
Kansas	2.936	4,432.1	3,927.26	112.9%	15
Kentucky	4.504	4,191.3	6,024.84	69.6%	40
Louisiana	4.651	8,041.5	6,221.80	129.2%	9
Maine	1.362	1,666.7	1,822.29	91.5%	26
Maryland	6.173	4,936.7	8,257.04	59.8%	45
Massachusetts	7.022	6,815.7	9,393.45	72.6%	39
Michigan	10.068	9,223.4	13,467.27	68.5%	41
Minnesota	5.707	6,776.7	7,634.34	88.8%	29
Mississippi	2.957	3,808.6	3,955.33	96.3%	23
Missouri	6.154	7,157.6	8,232.70	86.9%	30
Montana	1.086	0.0	1,452.97	0.0%	48
Nebraska	1.961	2,593.9	2,623.79	98.9%	21
Nevada	3.114	6,297.4	4,165.62	151.2%	4
New Hampshire	1.378	0.0	1,843.11	0.0%	48
New Jersey	9.280	11,068.0	12,413.29	89.2%	28
New Mexico	2.118	4,545.0	2,832.62	160.5%	3
New York	20.155	33,897.7	26,960.77	125.7%	11
North Carolina	10.457	11,862.6	13,988.31	84.8%	34
North Dakota	0.779	1,348.9	1,042.00	129.5%	8
Ohio	11.791	15,241.7	15,771.98	96.6%	22
Oklahoma	3.962	5,483.6	5,299.91	103.5%	19
Oregon	4.242	0.3	5,673.81	0.0%	48
Pennsylvania	12.990	12,617.2	17,375.91	72.6%	38
Rhode Island	1.096	1,157.3	1,466.40	78.9%	36
South Carolina	5.131	4,610.9	6,863.25	67.2%	42
South Dakota	0.887	1,586.4	1,186.65	133.7%	5
Tennessee	6.920	11,823.1	9,256.88	127.7%	10
Texas	29.218	47,452.1	39,083.75	121.4%	13
Utah	3.282	4,432.8	4,389.83	101.0%	20
Vermont	0.642	448.1	859.45	52.1%	46
Virginia	8.632	7,201.9	11,546.88	62.4%	43
Washington	7.719	22,369.2	10,325.23	216.6%	1
West Virginia	1.790	1,451.1	2,394.17	60.6%	44
Wisconsin	5.892	6,310.3	7,882.02	80.1%	35
Wyoming	0.577	847.1	772.20	109.7%	17

**CHART X: FY 2020 PER CAPITA INDIVIDUAL INCOME TAX BURDEN**

State	July 1, 2020 Population in Millions	Individual Income Tax Revenue \$ Millions	Per Capita Tax Capacity (\$)	Tax Effort: Per Capita Tax Capacity Index	Rank: Based on Tax Effort
United States	331.501	424,768.9			
Alabama	5.025	4,413.2	6,438.53	68.5%	36
Alaska	0.732	0.0	938.51	0.0%	45
Arizona	7.178	4,530.4	9,197.51	49.3%	39
Arkansas	3.012	2,914.9	3,859.72	75.5%	34
California	39.500	84,412.2	50,612.99	166.8%	6
Colorado	5.784	7,539.2	7,411.72	101.7%	19
Connecticut	3.600	8,177.5	4,613.19	177.3%	5
Delaware	0.992	1,744.7	1,270.95	137.3%	9
Dist. of Col.	0.690	2,377.2	884.25	268.8%	1
Florida	21.570	0.0	27,638.63	0.0%	45
Georgia	10.726	11,704.3	13,743.50	85.2%	29
Hawaii	1.452	2,359.1	1,860.41	126.8%	12
<b>Idaho</b>	<b>1.848</b>	<b>1,913.5</b>	<b>2,367.64</b>	<b>80.8%</b>	<b>31</b>
Illinois	12.785	17,956.4	16,382.37	109.6%	17
Indiana	6.786	9,590.9	8,694.78	110.3%	15
Iowa	3.189	4,076.6	4,085.80	99.8%	20
Kansas	2.936	3,381.6	3,761.89	89.9%	26
Kentucky	4.504	6,434.2	5,771.15	111.5%	14
Louisiana	4.651	3,916.2	5,959.82	65.7%	38
Maine	1.362	1,843.5	1,745.56	105.6%	18
Maryland	6.173	17,030.6	7,909.36	215.3%	3
Massachusetts	7.022	17,414.7	8,997.92	193.5%	4
Michigan	10.068	9,596.2	12,900.20	74.4%	35
Minnesota	5.707	10,923.2	7,312.88	149.4%	8
Mississippi	2.957	1,861.3	3,788.79	49.1%	40
Missouri	6.154	6,324.1	7,886.04	80.2%	32
Montana	1.086	1,338.7	1,391.79	96.2%	22
Nebraska	1.961	2,445.6	2,513.31	97.3%	21
Nevada	3.114	0.0	3,990.21	0.0%	45
New Hampshire	1.378	122.6	1,765.51	6.9%	43
New Jersey	9.280	15,412.8	11,890.60	129.6%	11
New Mexico	2.118	1,227.9	2,713.34	45.3%	41
New York	20.155	67,964.0	25,825.52	263.2%	2
North Carolina	10.457	12,505.9	13,399.30	93.3%	24
North Dakota	0.779	376.9	998.12	37.8%	42
Ohio	11.791	14,291.3	15,107.87	94.6%	23
Oklahoma	3.962	3,364.9	5,076.75	66.3%	37
Oregon	4.242	8,635.7	5,434.90	158.9%	7
Pennsylvania	12.990	18,295.8	16,644.26	109.9%	16
Rhode Island	1.096	1,241.9	1,404.65	88.4%	28
South Carolina	5.131	5,095.5	6,574.26	77.5%	33
South Dakota	0.887	0.0	1,136.68	0.0%	45
Tennessee	6.920	57.6	8,867.09	0.7%	44
Texas	29.218	0.0	37,438.04	0.0%	45
Utah	3.282	3,734.5	4,204.99	88.8%	27
Vermont	0.642	762.6	823.26	92.6%	25
Virginia	8.632	14,996.6	11,060.67	135.6%	10
Washington	7.719	0.0	9,890.47	0.0%	45
West Virginia	1.790	1,947.9	2,293.36	84.9%	30
Wisconsin	5.892	8,514.4	7,550.13	112.8%	13
Wyoming	0.577	0.0	739.68	0.0%	45



**CHART XI: FY 2020 PER CAPITA CORPORATE INCOME TAX BURDEN**

State	July 1, 2020 Population in Millions	Corp. Income Tax Revenue \$ Millions	Per Capita Tax Capacity (\$)	Tax Effort: Per Capita Tax Capacity Index	Rank: Based on Tax Effort
United States	331.501	60,619.8			
Alabama	5.025	754.3	918.86	82.1%	26
Alaska	0.732	162.6	133.94	121.4%	14
Arizona	7.178	523.1	1,312.60	39.8%	42
Arkansas	3.012	469.0	550.83	85.1%	25
California	39.500	9,818.0	7,223.10	135.9%	10
Colorado	5.784	696.6	1,057.74	65.9%	30
Connecticut	3.600	2,062.3	658.36	313.2%	2
Delaware	0.992	252.2	181.38	139.1%	9
Dist. of Col.	0.690	727.7	126.19	576.7%	1
Florida	21.570	2,481.7	3,944.37	62.9%	31
Georgia	10.726	984.1	1,961.37	50.2%	37
Hawaii	1.452	43.7	265.50	16.5%	46
<b>Idaho</b>	<b>1.848</b>	<b>246.0</b>	<b>337.89</b>	<b>72.8%</b>	<b>29</b>
Illinois	12.785	3,491.7	2,337.97	149.3%	8
Indiana	6.786	759.1	1,240.85	61.2%	32
Iowa	3.189	620.5	583.09	106.4%	19
Kansas	2.936	433.9	536.87	80.8%	27
Kentucky	4.504	804.4	823.61	97.7%	21
Louisiana	4.651	450.5	850.54	53.0%	36
Maine	1.362	216.1	249.11	86.8%	23
Maryland	6.173	1,325.5	1,128.76	117.4%	17
Massachusetts	7.022	2,532.4	1,284.11	197.2%	6
Michigan	10.068	812.8	1,841.02	44.2%	39
Minnesota	5.707	1,604.5	1,043.64	153.7%	7
Mississippi	2.957	421.4	540.71	77.9%	28
Missouri	6.154	453.3	1,125.44	40.3%	41
Montana	1.086	186.3	198.63	93.8%	22
Nebraska	1.961	391.2	358.68	109.1%	18
Nevada	3.114	0.0	569.45	0.0%	48
New Hampshire	1.378	780.7	251.96	309.8%	3
New Jersey	9.280	3,565.2	1,696.93	210.1%	5
New Mexico	2.118	95.6	387.23	24.7%	44
New York	20.155	11,310.9	3,685.62	306.9%	4
North Carolina	10.457	662.3	1,912.25	34.6%	43
North Dakota	0.779	81.5	142.44	57.2%	34
Ohio	11.791	282.5	2,156.08	13.1%	47
Oklahoma	3.962	301.6	724.51	41.6%	40
Oregon	4.242	996.2	775.63	128.4%	13
Pennsylvania	12.990	3,100.4	2,375.34	130.5%	12
Rhode Island	1.096	213.3	200.46	106.4%	20
South Carolina	5.131	505.0	938.23	53.8%	35
South Dakota	0.887	37.5	162.22	23.1%	45
Tennessee	6.920	1,504.9	1,265.44	118.9%	16
Texas	29.218	0.0	5,342.87	0.0%	48
Utah	3.282	360.2	600.10	60.0%	33
Vermont	0.642	141.6	117.49	120.5%	15
Virginia	8.632	1,362.2	1,578.49	86.3%	24
Washington	7.719	0.0	1,411.49	0.0%	48
West Virginia	1.790	152.0	327.29	46.4%	38
Wisconsin	5.892	1,441.4	1,077.50	133.8%	11
Wyoming	0.577	0.0	105.56	0.0%	48

**CHART XII: FY 2020 PER CAPITA INDIVIDUAL & CORPORATE INCOME  
TAX BURDEN**

State	July 1, 2020 Population in Millions	Ind. & Corp. Income Tax Revenue \$ Millions	Per Capita Tax Capacity (\$)	Tax Effort: Per Capita Tax Capacity Index	Rank: Based on Tax Effort
United States	331.501	485,388.7			
Alabama	5.025	5,167.4	7,357.39	70.2%	36
Alaska	0.732	162.6	1,072.45	15.2%	45
Arizona	7.178	5,053.5	10,510.11	48.1%	40
Arkansas	3.012	3,384.0	4,410.55	76.7%	32
California	39.500	94,230.2	57,836.09	162.9%	6
Colorado	5.784	8,235.8	8,469.47	97.2%	21
Connecticut	3.600	10,239.7	5,271.55	194.2%	4
Delaware	0.992	1,996.9	1,452.33	137.5%	10
Dist. of Col.	0.690	3,104.9	1,010.44	307.3%	1
Florida	21.570	2,481.7	31,583.01	7.9%	46
Georgia	10.726	12,688.4	15,704.87	80.8%	29
Hawaii	1.452	2,402.8	2,125.91	113.0%	14
<b>Idaho</b>	<b>1.848</b>	<b>2,159.4</b>	<b>2,705.53</b>	<b>79.8%</b>	<b>31</b>
Illinois	12.785	21,448.0	18,720.34	114.6%	13
Indiana	6.786	10,350.0	9,935.64	104.2%	17
Iowa	3.189	4,697.1	4,668.90	100.6%	19
Kansas	2.936	3,815.5	4,298.76	88.8%	25
Kentucky	4.504	7,238.6	6,594.76	109.8%	16
Louisiana	4.651	4,366.7	6,810.36	64.1%	37
Maine	1.362	2,059.6	1,994.67	103.3%	18
Maryland	6.173	18,356.1	9,038.13	203.1%	3
Massachusetts	7.022	19,947.1	10,282.04	194.0%	5
Michigan	10.068	10,409.1	14,741.22	70.6%	35
Minnesota	5.707	12,527.6	8,356.51	149.9%	8
Mississippi	2.957	2,282.7	4,329.49	52.7%	39
Missouri	6.154	6,777.4	9,011.48	75.2%	33
Montana	1.086	1,525.0	1,590.42	95.9%	23
Nebraska	1.961	2,836.8	2,871.99	98.8%	20
Nevada	3.114	0.0	4,559.67	0.0%	48
New Hampshire	1.378	903.3	2,017.46	44.8%	41
New Jersey	9.280	18,978.0	13,587.53	139.7%	9
New Mexico	2.118	1,323.5	3,100.57	42.7%	42
New York	20.155	79,274.9	29,511.14	268.6%	2
North Carolina	10.457	13,168.2	15,311.55	86.0%	26
North Dakota	0.779	458.4	1,140.57	40.2%	43
Ohio	11.791	14,573.8	17,263.95	84.4%	28
Oklahoma	3.962	3,666.5	5,801.26	63.2%	38
Oregon	4.242	9,631.9	6,210.53	155.1%	7
Pennsylvania	12.990	21,396.2	19,019.60	112.5%	15
Rhode Island	1.096	1,455.2	1,605.11	90.7%	24
South Carolina	5.131	5,600.6	7,512.49	74.5%	34
South Dakota	0.887	37.5	1,298.90	2.9%	47
Tennessee	6.920	1,562.5	10,132.54	15.4%	44
Texas	29.218	0.0	42,780.91	0.0%	48
Utah	3.282	4,094.7	4,805.09	85.2%	27
Vermont	0.642	904.3	940.75	96.1%	22
Virginia	8.632	16,358.8	12,639.16	129.4%	11
Washington	7.719	0.0	11,301.96	0.0%	48
West Virginia	1.790	2,099.9	2,620.65	80.1%	30
Wisconsin	5.892	9,955.8	8,627.62	115.4%	12
Wyoming	0.577	0.0	845.24	0.0%	48



**CHART XIII: FY 2020 PER CAPITA MOTOR VEHICLE TAX BURDEN**

State	July 1, 2020 Population in Millions	Motor Vehicle Tax Revenue \$ Millions	Per Capita Tax Capacity (\$)	Tax Effort: Per Capita Tax Capacity Index	Rank: Based on Tax Effort
United States	331.501	82,633.7			
Alabama	5.025	1,146.3	1,252.54	91.5%	31
Alaska	0.732	117.7	182.58	64.5%	44
Arizona	7.178	1,137.0	1,789.27	63.5%	47
Arkansas	3.012	713.5	750.86	95.0%	29
California	39.500	13,432.4	9,846.15	136.4%	8
Colorado	5.784	1,166.9	1,441.86	80.9%	38
Connecticut	3.600	703.2	897.44	78.4%	40
Delaware	0.992	192.9	247.25	78.0%	41
Dist. of Col.	0.690	63.2	172.02	36.7%	51
Florida	21.570	5,135.9	5,376.76	95.5%	28
Georgia	10.726	2,248.9	2,673.63	84.1%	34
Hawaii	1.452	591.1	361.92	163.3%	3
<b>Idaho</b>	<b>1.848</b>	<b>584.6</b>	<b>460.60</b>	<b>126.9%</b>	<b>10</b>
Illinois	12.785	3,742.4	3,186.99	117.4%	16
Indiana	6.786	1,875.4	1,691.47	110.9%	20
Iowa	3.189	1,389.9	794.84	174.9%	1
Kansas	2.936	702.8	731.83	96.0%	27
Kentucky	4.504	899.1	1,122.71	80.1%	39
Louisiana	4.651	690.8	1,159.41	59.6%	48
Maine	1.362	352.8	339.58	103.9%	22
Maryland	6.173	1,547.2	1,538.67	100.6%	24
Massachusetts	7.022	1,124.0	1,750.44	64.2%	46
Michigan	10.068	2,566.0	2,509.58	102.2%	23
Minnesota	5.707	1,752.8	1,422.63	123.2%	11
Mississippi	2.957	599.8	737.06	81.4%	37
Missouri	6.154	1,028.5	1,534.14	67.0%	43
Montana	1.086	441.1	270.76	162.9%	4
Nebraska	1.961	595.5	488.93	121.8%	14
Nevada	3.114	819.7	776.25	105.6%	21
New Hampshire	1.378	255.3	343.46	74.3%	42
New Jersey	9.280	1,116.9	2,313.17	48.3%	49
New Mexico	2.118	456.0	527.85	86.4%	33
New York	20.155	3,237.7	5,024.05	64.4%	45
North Carolina	10.457	2,929.5	2,606.67	112.4%	18
North Dakota	0.779	311.0	194.17	160.2%	5
Ohio	11.791	3,385.7	2,939.05	115.2%	17
Oklahoma	3.962	1,370.4	987.62	138.8%	7
Oregon	4.242	1,180.4	1,057.29	111.6%	19
Pennsylvania	12.990	4,260.7	3,237.94	131.6%	9
Rhode Island	1.096	101.0	273.26	37.0%	50
South Carolina	5.131	1,206.3	1,278.94	94.3%	30
South Dakota	0.887	315.0	221.13	142.5%	6
Tennessee	6.920	1,719.2	1,724.99	99.7%	25
Texas	29.218	5,927.0	7,283.12	81.4%	36
Utah	3.282	711.8	818.03	87.0%	32
Vermont	0.642	190.0	160.16	118.6%	15
Virginia	8.632	1,767.1	2,151.72	82.1%	35
Washington	7.719	2,352.1	1,924.07	122.2%	13
West Virginia	1.790	431.7	446.15	96.8%	26
Wisconsin	5.892	1,803.8	1,468.79	122.8%	12
Wyoming	0.577	244.1	143.90	169.6%	2

**CHART XIV: FY 2020 PER CAPITA OVERALL TAX BURDEN**

State	July 1, 2020 Population in Millions	Overall Tax Revenue \$ Millions	Per Capita Tax Capacity (\$)	Tax Effort: Per Capita Tax Capacity Index	Rank: Based on Tax Effort
United States	331.501	1,861,617.7			
Alabama	5.025	18,873.7	28,217.89	66.9%	50
Alaska	0.732	3,312.6	4,113.18	80.5%	32
Arizona	7.178	29,686.5	40,309.57	73.6%	43
Arkansas	3.012	13,061.1	16,915.86	77.2%	37
California	39.500	276,549.8	221,819.53	124.7%	8
Colorado	5.784	32,786.4	32,483.06	100.9%	17
Connecticut	3.600	30,416.4	20,218.06	150.4%	3
Delaware	0.992	5,811.0	5,570.16	104.3%	15
Dist. of Col.	0.690	8,334.4	3,875.37	215.1%	1
Florida	21.570	87,299.5	121,130.73	72.1%	47
Georgia	10.726	43,708.6	60,233.11	72.6%	44
Hawaii	1.452	10,860.9	8,153.53	133.2%	6
<b>Idaho</b>	<b>1.848</b>	<b>7,527.8</b>	<b>10,376.57</b>	<b>72.5%</b>	<b>45</b>
Illinois	12.785	81,820.0	71,798.38	114.0%	13
Indiana	6.786	31,940.0	38,106.29	83.8%	31
Iowa	3.189	17,327.3	17,906.68	96.8%	21
Kansas	2.936	15,296.1	16,487.08	92.8%	24
Kentucky	4.504	19,495.6	25,292.97	77.1%	38
Louisiana	4.651	20,511.0	26,119.86	78.5%	36
Maine	1.362	8,745.9	7,650.19	114.3%	12
Maryland	6.173	42,033.7	34,664.05	121.3%	9
Massachusetts	7.022	51,013.9	39,434.83	129.4%	7
Michigan	10.068	42,915.7	56,537.20	75.9%	40
Minnesota	5.707	37,137.4	32,049.85	115.9%	10
Mississippi	2.957	11,738.7	16,604.96	70.7%	48
Missouri	6.154	24,413.2	34,561.85	70.6%	49
Montana	1.086	4,855.9	6,099.76	79.6%	33
Nebraska	1.961	11,086.5	11,014.98	100.6%	18
Nevada	3.114	14,948.9	17,487.76	85.5%	29
New Hampshire	1.378	7,070.1	7,737.61	91.4%	26
New Jersey	9.280	70,318.8	52,112.45	134.9%	4
New Mexico	2.118	10,580.5	11,891.66	89.0%	27
New York	20.155	200,443.1	113,184.49	177.1%	2
North Carolina	10.457	44,011.6	58,724.59	74.9%	41
North Dakota	0.779	5,877.6	4,374.43	134.4%	5
Ohio	11.791	57,262.9	66,212.65	86.5%	28
Oklahoma	3.962	16,503.6	22,249.66	74.2%	42
Oregon	4.242	22,065.0	23,819.33	92.6%	25
Pennsylvania	12.990	72,142.1	72,946.12	98.9%	20
Rhode Island	1.096	6,283.1	6,156.12	102.1%	16
South Carolina	5.131	20,817.3	28,812.75	72.3%	46
South Dakota	0.887	3,961.5	4,981.70	79.5%	35
Tennessee	6.920	25,735.4	38,861.46	66.2%	51
Texas	29.218	138,615.3	164,078.20	84.5%	30
Utah	3.282	14,659.2	18,429.02	79.5%	34
Vermont	0.642	4,144.4	3,608.07	114.9%	11
Virginia	8.632	48,311.7	48,475.15	99.7%	19
Washington	7.719	47,513.0	43,346.55	109.6%	14
West Virginia	1.790	7,656.5	10,051.01	76.2%	39
Wisconsin	5.892	31,046.7	33,089.64	93.8%	23
Wyoming	0.577	3,090.0	3,241.77	95.3%	22

**CHART XV: FY 2020 PER CAPITA INCOME TAX BURDEN**

<b>State</b>	<b>July 1, 2020 Population in Millions</b>	<b>Personal Income FY2020 (4) Millions</b>	<b>Per Capita Income (\$)</b>	<b>Rank: Based on Tax Effort</b>
United States	331.501	19,236,408.2		
Alabama	5.025	225,541.8	44,885.70	49
Alaska	0.732	45,819.0	62,556.57	12
Arizona	7.178	358,771.3	49,982.16	41
Arkansas	3.012	138,481.9	45,973.17	46
California	39.500	2,663,877.2	67,440.38	6
Colorado	5.784	369,249.9	63,836.48	11
Connecticut	3.600	277,190.6	76,991.82	2
Delaware	0.992	54,747.1	55,194.95	24
Dist. of Col.	0.690	59,957.4	86,883.00	1
Florida	21.570	1,204,814.5	55,856.20	23
Georgia	10.726	541,903.8	50,523.39	37
Hawaii	1.452	82,191.6	56,609.22	21
<b>Idaho</b>	<b>1.848</b>	<b>87,629.7</b>	<b>47,424.51</b>	<b>45</b>
Illinois	12.785	772,920.8	60,454.12	15
Indiana	6.786	342,432.4	50,464.25	38
Iowa	3.189	166,099.5	52,090.53	32
Kansas	2.936	160,383.7	54,628.82	27
Kentucky	4.504	206,971.3	45,953.21	47
Louisiana	4.651	230,720.5	49,604.48	43
Maine	1.362	72,290.1	53,065.49	30
Maryland	6.173	395,203.6	64,024.64	10
Massachusetts	7.022	532,284.2	75,799.99	3
Michigan	10.068	518,917.6	51,543.00	34
Minnesota	5.707	346,130.7	60,648.44	14
Mississippi	2.957	122,814.0	41,535.13	51
Missouri	6.154	312,822.8	50,828.45	36
Montana	1.086	56,741.1	52,238.51	31
Nebraska	1.961	109,982.2	56,071.72	22
Nevada	3.114	168,534.1	54,120.19	29
New Hampshire	1.378	91,598.9	66,479.70	7
New Jersey	9.280	649,118.5	69,950.05	4
New Mexico	2.118	96,195.8	45,427.52	48
New York	20.155	1,405,652.0	69,742.33	5
North Carolina	10.457	526,623.6	50,360.02	39
North Dakota	0.779	46,173.4	59,275.48	16
Ohio	11.791	612,757.1	51,970.02	33
Oklahoma	3.962	197,371.1	49,815.62	42
Oregon	4.242	232,469.3	54,807.71	25
Pennsylvania	12.990	764,236.8	58,834.40	17
Rhode Island	1.096	63,549.7	57,971.21	18
South Carolina	5.131	246,374.4	48,019.38	44
South Dakota	0.887	51,368.8	57,906.50	19
Tennessee	6.920	351,809.6	50,838.66	35
Texas	29.218	1,599,804.0	54,754.70	26
Utah	3.282	164,676.2	50,180.40	40
Vermont	0.642	37,151.5	57,823.80	20
Virginia	8.632	524,053.5	60,710.24	13
Washington	7.719	511,010.6	66,203.50	8
West Virginia	1.790	79,835.9	44,606.08	50
Wisconsin	5.892	321,346.2	54,536.42	28
Wyoming	0.577	37,807.6	65,494.13	9

**CHART A: FY 2020 PROPERTY TAX BURDEN**  
**Tax per \$1,000 Total Personal Income**

11/15/22

State	Property Tax \$ Per \$1,000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	31.19		0.000	
Maine	53.94	1	72.9%	126.3%
Vermont	49.46	2	58.6%	107.5%
New Hampshire	49.41	3	58.4%	107.3%
New Jersey	49.05	4	57.3%	105.8%
Dist. of Col.	48.82	5	56.5%	104.8%
New York	44.71	6	43.3%	87.6%
Connecticut	42.80	7	37.2%	79.5%
Rhode Island	42.24	8	35.4%	77.2%
Texas	40.48	9	29.8%	69.8%
Illinois	37.52	10	20.3%	57.4%
Nebraska	37.23	11	19.4%	56.2%
Alaska	36.38	12	16.6%	52.6%
Massachusetts	34.80	13	11.6%	46.0%
Iowa	34.67	14	11.2%	45.4%
Montana	34.57	15	10.8%	45.0%
Wyoming	33.02	16	5.9%	38.5%
Oregon	31.57	17	1.2%	32.4%
Wisconsin	31.49	18	1.0%	32.1%
Kansas	31.35	19	0.5%	31.5%
Michigan	30.92	20	-0.9%	29.7%
Colorado	30.64	21	-1.8%	28.5%
Virginia	30.15	22	-3.3%	26.5%
Minnesota	29.28	23	-6.1%	22.8%
California	28.98	24	-7.1%	21.6%
Mississippi	28.11	25	-9.9%	17.9%
Ohio	28.06	26	-10.0%	17.7%
Pennsylvania	27.95	27	-10.4%	17.2%
South Dakota	27.73	28	-11.1%	16.3%
Florida	27.59	29	-11.5%	15.7%
Hawaii	27.48	30	-11.9%	15.3%
South Carolina	27.36	31	-12.3%	14.8%
Maryland	27.25	32	-12.6%	14.3%
Georgia	26.45	33	-15.2%	10.9%
Washington	26.09	34	-16.4%	9.4%
North Dakota	25.95	35	-16.8%	8.9%
Arizona	24.13	36	-22.6%	1.2%
Utah	24.10	37	-22.7%	1.1%
<b>Idaho</b>	<b>23.84</b>	<b>38</b>	<b>-23.6%</b>	<b>0.0%</b>
Indiana	22.71	39	-27.2%	-4.7%
West Virginia	22.47	40	-28.0%	-5.7%
Missouri	21.91	41	-29.8%	-8.1%
North Carolina	21.48	42	-31.1%	-9.9%
Nevada	21.30	43	-31.7%	-10.6%
New Mexico	19.79	44	-36.6%	-17.0%
Kentucky	19.76	45	-36.6%	-17.1%
Delaware	19.01	46	-39.0%	-20.2%
Louisiana	18.44	47	-40.9%	-22.7%
Oklahoma	17.73	48	-43.2%	-25.6%
Arkansas	17.36	49	-44.3%	-27.2%
Tennessee	16.62	50	-46.7%	-30.3%
Alabama	14.08	51	-54.8%	-40.9%

**CHART B: FY 2020 SALES TAX BURDEN**  
**Tax per \$1,000 Total Personal Income**

11/15/22

State	Sales Tax \$ Per \$1,000 Income	Rank	Difference Between Each State & U.S. Average	Difference Between Each State & Idaho (%)
United States	23.05			
Hawaii	48.84	1	111.9%	101.8%
New Mexico	47.25	2	105.0%	95.2%
Washington	43.77	3	89.9%	80.9%
Nevada	37.37	4	62.1%	54.4%
Arkansas	36.28	5	57.4%	49.9%
Louisiana	34.85	6	51.2%	44.0%
Arizona	34.85	7	51.2%	44.0%
Tennessee	33.61	8	45.8%	38.9%
Mississippi	31.01	9	34.5%	28.1%
South Dakota	30.88	10	34.0%	27.6%
Texas	29.66	11	28.7%	22.6%
North Dakota	29.21	12	26.7%	20.7%
Oklahoma	27.78	13	20.5%	14.8%
Kansas	27.63	14	19.9%	14.2%
Utah	26.92	15	16.8%	11.2%
Alabama	25.73	16	11.6%	6.3%
Florida	25.52	17	10.7%	5.4%
Ohio	24.87	18	7.9%	2.8%
<b>Idaho</b>	<b>24.20</b>	<b>19</b>	<b>5.0%</b>	<b>0.0%</b>
New York	24.12	20	4.6%	-0.3%
Indiana	24.04	21	4.3%	-0.6%
Iowa	23.88	22	3.6%	-1.3%
Colorado	23.66	23	2.7%	-2.2%
Nebraska	23.58	24	2.3%	-2.5%
Maine	23.06	25	0.0%	-4.7%
Missouri	22.88	26	-0.7%	-5.5%
North Carolina	22.53	27	-2.3%	-6.9%
Wyoming	22.40	28	-2.8%	-7.4%
California	22.21	29	-3.6%	-8.2%
Dist. of Col.	20.58	30	-10.7%	-14.9%
Kentucky	20.25	31	-12.2%	-16.3%
Wisconsin	19.64	32	-14.8%	-18.9%
Minnesota	19.58	33	-15.1%	-19.1%
Georgia	19.37	34	-16.0%	-19.9%
Illinois	19.24	35	-16.6%	-20.5%
South Carolina	18.72	36	-18.8%	-22.7%
Rhode Island	18.21	37	-21.0%	-24.7%
West Virginia	18.18	38	-21.2%	-24.9%
Michigan	17.77	39	-22.9%	-26.6%
New Jersey	17.05	40	-26.0%	-29.5%
Connecticut	16.53	41	-28.3%	-31.7%
Pennsylvania	16.51	42	-28.4%	-31.8%
Virginia	13.74	43	-40.4%	-43.2%
Massachusetts	12.80	44	-44.5%	-47.1%
Maryland	12.49	45	-45.8%	-48.4%
Vermont	12.06	46	-47.7%	-50.2%
Alaska	5.35	47	-76.8%	-77.9%
Oregon	0.00	48	-100.0%	-100.0%
Delaware	0.00	49	-100.0%	-100.0%
Montana	0.00	50	-100.0%	-100.0%
New Hampshire	0.00	51	-100.0%	-100.0%

**CHART C: FY 2020 INDIVIDUAL INCOME TAX BURDEN**  
**Tax per \$1,000 Total Personal Income**

11/15/22

State	Individual Income Tax \$ Per \$1,000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	22.08			
New York	48.35	1	119.0%	121.4%
Maryland	43.09	2	95.2%	97.4%
Dist. of Col.	39.65	3	79.6%	81.6%
Oregon	37.15	4	68.2%	70.1%
Massachusetts	32.72	5	48.2%	49.8%
Delaware	31.87	6	44.3%	45.9%
California	31.69	7	43.5%	45.1%
Minnesota	31.56	8	42.9%	44.5%
Kentucky	31.09	9	40.8%	42.4%
Connecticut	29.50	10	33.6%	35.1%
Hawaii	28.70	11	30.0%	31.4%
Virginia	28.62	12	29.6%	31.1%
Indiana	28.01	13	26.8%	28.3%
Wisconsin	26.50	14	20.0%	21.3%
Maine	25.50	15	15.5%	16.8%
Iowa	24.54	16	11.1%	12.4%
West Virginia	24.40	17	10.5%	11.7%
Pennsylvania	23.94	18	8.4%	9.6%
North Carolina	23.75	19	7.5%	8.8%
New Jersey	23.74	20	7.5%	8.7%
Montana	23.59	21	6.8%	8.1%
Ohio	23.32	22	5.6%	6.8%
Illinois	23.23	23	5.2%	6.4%
Utah	22.68	24	2.7%	3.9%
Nebraska	22.24	25	0.7%	1.8%
<b>Idaho</b>	<b>21.84</b>	<b>26</b>	<b>-1.1%</b>	<b>0.0%</b>
Georgia	21.60	27	-2.2%	-1.1%
Kansas	21.08	28	-4.5%	-3.4%
Arkansas	21.05	29	-4.7%	-3.6%
South Carolina	20.68	30	-6.3%	-5.3%
Vermont	20.53	31	-7.0%	-6.0%
Colorado	20.42	32	-7.5%	-6.5%
Missouri	20.22	33	-8.4%	-7.4%
Alabama	19.57	34	-11.4%	-10.4%
Rhode Island	19.54	35	-11.5%	-10.5%
Michigan	18.49	36	-16.3%	-15.3%
Oklahoma	17.05	37	-22.8%	-21.9%
Louisiana	16.97	38	-23.1%	-22.3%
Mississippi	15.16	39	-31.4%	-30.6%
New Mexico	12.76	40	-42.2%	-41.5%
Arizona	12.63	41	-42.8%	-42.2%
North Dakota	8.16	42	-63.0%	-62.6%
New Hampshire	1.34	43	-93.9%	-93.9%
Tennessee	0.16	44	-99.3%	-99.2%
Wyoming	0.00	45	-100.0%	-100.0%
Washington	0.00	45	-100.0%	-100.0%
Texas	0.00	45	-100.0%	-100.0%
South Dakota	0.00	45	-100.0%	-100.0%
Nevada	0.00	45	-100.0%	-100.0%
Florida	0.00	45	-100.0%	-100.0%
Alaska	0.00	45	-100.0%	-100.0%

**CHART D: FY 2020 CORPORATE INCOME TAX BURDEN**  
**Tax per \$1,000 Total Personal Income**

11/15/22

State	Corporate Income Tax \$ Per \$1,000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	3.15			
Dist. of Col.	12.14	1	285.1%	332.4%
New Hampshire	8.52	2	170.5%	203.6%
New York	8.05	3	155.3%	186.7%
Connecticut	7.44	4	136.1%	165.1%
New Jersey	5.49	5	74.3%	95.7%
Massachusetts	4.76	6	51.0%	69.5%
Minnesota	4.64	7	47.1%	65.1%
Delaware	4.61	8	46.2%	64.1%
Illinois	4.52	9	43.4%	60.9%
Wisconsin	4.49	10	42.3%	59.8%
Oregon	4.29	11	36.0%	52.7%
Tennessee	4.28	12	35.7%	52.4%
Pennsylvania	4.06	13	28.7%	44.5%
Kentucky	3.89	14	23.3%	38.5%
Vermont	3.81	15	21.0%	35.8%
Iowa	3.74	16	18.5%	33.1%
California	3.69	17	17.0%	31.3%
Nebraska	3.56	18	12.9%	26.7%
Alaska	3.55	19	12.6%	26.4%
Mississippi	3.43	20	8.9%	22.2%
Arkansas	3.39	21	7.5%	20.7%
Rhode Island	3.36	22	6.5%	19.6%
Maryland	3.35	23	6.4%	19.5%
Alabama	3.34	24	6.1%	19.1%
Montana	3.28	25	4.2%	17.0%
Maine	2.99	26	-5.1%	6.5%
<b>Idaho</b>	<b>2.81</b>	<b>27</b>	<b>-10.9%</b>	<b>0.0%</b>
Kansas	2.71	28	-14.1%	-3.6%
Virginia	2.60	29	-17.5%	-7.4%
Indiana	2.22	30	-29.7%	-21.0%
Utah	2.19	31	-30.6%	-22.1%
Florida	2.06	32	-34.6%	-26.6%
South Carolina	2.05	33	-35.0%	-27.0%
Louisiana	1.95	34	-38.0%	-30.4%
West Virginia	1.90	35	-39.6%	-32.2%
Colorado	1.89	36	-40.1%	-32.8%
Georgia	1.82	37	-42.4%	-35.3%
North Dakota	1.76	38	-44.0%	-37.1%
Michigan	1.57	39	-50.3%	-44.2%
Oklahoma	1.53	40	-51.5%	-45.6%
Arizona	1.46	41	-53.7%	-48.1%
Missouri	1.45	42	-54.0%	-48.4%
North Carolina	1.26	43	-60.1%	-55.2%
New Mexico	0.99	44	-68.5%	-64.6%
South Dakota	0.73	45	-76.9%	-74.0%
Hawaii	0.53	46	-83.1%	-81.1%
Ohio	0.46	47	-85.4%	-83.6%
Wyoming	0.00	48	-100.0%	-100.0%
Washington	0.00	48	-100.0%	-100.0%
Texas	0.00	48	-100.0%	-100.0%
Nevada	0.00	48	-100.0%	-100.0%



**CHART E: FY 2020 COMBINED INDIVIDUAL AND CORPORATE INCOME TAX BURDEN**

11/15/22

State	Ind. & Corp. Income Tax \$ Per \$1,000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	25.23			
New York	56.40	1	123.5%	128.9%
Dist. of Col.	51.79	2	105.2%	110.1%
Maryland	46.45	3	84.1%	88.5%
Oregon	41.43	4	64.2%	68.1%
Massachusetts	37.47	5	48.5%	52.1%
Connecticut	36.94	6	46.4%	49.9%
Delaware	36.47	7	44.6%	48.0%
Minnesota	36.19	8	43.4%	46.9%
California	35.37	9	40.2%	43.5%
Kentucky	34.97	10	38.6%	41.9%
Virginia	31.22	11	23.7%	26.7%
Wisconsin	30.98	12	22.8%	25.7%
Indiana	30.23	13	19.8%	22.7%
New Jersey	29.24	14	15.9%	18.6%
Hawaii	29.23	15	15.9%	18.6%
Maine	28.49	16	12.9%	15.6%
Iowa	28.28	17	12.1%	14.8%
Pennsylvania	28.00	18	11.0%	13.6%
Illinois	27.75	19	10.0%	12.6%
Montana	26.88	20	6.5%	9.1%
West Virginia	26.30	21	4.2%	6.7%
Nebraska	25.79	22	2.2%	4.7%
North Carolina	25.01	23	-0.9%	1.5%
Utah	24.87	24	-1.5%	0.9%
<b>Idaho</b>	<b>24.64</b>	<b>25</b>	<b>-2.3%</b>	<b>0.0%</b>
Arkansas	24.44	26	-3.2%	-0.8%
Vermont	24.34	27	-3.5%	-1.2%
Kansas	23.79	28	-5.7%	-3.5%
Ohio	23.78	29	-5.7%	-3.5%
Georgia	23.41	30	-7.2%	-5.0%
Alabama	22.91	31	-9.2%	-7.0%
Rhode Island	22.90	32	-9.3%	-7.1%
South Carolina	22.73	33	-9.9%	-7.8%
Colorado	22.30	34	-11.6%	-9.5%
Missouri	21.67	35	-14.1%	-12.1%
Michigan	20.06	36	-20.5%	-18.6%
Louisiana	18.93	37	-25.0%	-23.2%
Mississippi	18.59	38	-26.3%	-24.6%
Oklahoma	18.58	39	-26.4%	-24.6%
Arizona	14.09	40	-44.2%	-42.8%
New Mexico	13.76	41	-45.5%	-44.2%
North Dakota	9.93	42	-60.7%	-59.7%
New Hampshire	9.86	43	-60.9%	-60.0%
Tennessee	4.44	44	-82.4%	-82.0%
Alaska	3.55	45	-85.9%	-85.6%
Florida	2.06	46	-91.8%	-91.6%
South Dakota	0.73	47	-97.1%	-97.0%
Wyoming	0.00	48	-100.0%	-100.0%
Washington	0.00	48	-100.0%	-100.0%
Texas	0.00	48	-100.0%	-100.0%
Nevada	0.00	48.0	-100.0%	-100.0%



**CHART F: FY 2020 MOTOR VEHICLE TAX BURDEN**  
**Tax per \$1,000 Total Personal Income**

11/15/22

State	Motor Vehicle Tax \$ Per \$1,000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	4.30			
Iowa	8.37	1	94.8%	25.4%
Montana	7.77	2	81.0%	16.5%
Hawaii	7.19	3	67.4%	7.8%
Oklahoma	6.94	4	61.6%	4.1%
North Dakota	6.74	5	56.8%	1.0%
<b>Idaho</b>	<b>6.67</b>	<b>6</b>	<b>55.3%</b>	<b>0.0%</b>
Wyoming	6.46	7	50.3%	-3.2%
South Dakota	6.13	8	42.8%	-8.1%
Wisconsin	5.61	9	30.7%	-15.9%
Pennsylvania	5.58	10	29.8%	-16.4%
North Carolina	5.56	11	29.5%	-16.6%
Ohio	5.53	12	28.6%	-17.2%
Indiana	5.48	13	27.5%	-17.9%
Nebraska	5.41	14	26.0%	-18.8%
West Virginia	5.41	15	25.9%	-18.9%
Arkansas	5.15	16	19.9%	-22.8%
Vermont	5.11	17	19.0%	-23.4%
Alabama	5.08	18	18.3%	-23.8%
Oregon	5.08	19	18.2%	-23.9%
Minnesota	5.06	20	17.9%	-24.1%
California	5.04	21	17.4%	-24.4%
Michigan	4.94	22	15.1%	-25.9%
South Carolina	4.90	23	14.0%	-26.6%
Tennessee	4.89	24	13.8%	-26.7%
Mississippi	4.88	25	13.7%	-26.8%
Maine	4.88	26	13.6%	-26.8%
Nevada	4.86	27	13.2%	-27.1%
Illinois	4.84	28	12.7%	-27.4%
New Mexico	4.74	29	10.4%	-28.9%
Washington	4.60	30	7.2%	-31.0%
Kansas	4.38	31	2.0%	-34.3%
Kentucky	4.34	32	1.1%	-34.9%
Utah	4.32	33	0.6%	-35.2%
Florida	4.26	34	-0.8%	-36.1%
Georgia	4.15	35	-3.4%	-37.8%
Maryland	3.91	36	-8.9%	-41.3%
Texas	3.70	37	-13.8%	-44.5%
Delaware	3.52	38	-18.0%	-47.2%
Virginia	3.37	39	-21.5%	-49.5%
Missouri	3.29	40	-23.5%	-50.7%
Arizona	3.17	41	-26.2%	-52.5%
Colorado	3.16	42	-26.4%	-52.6%
Louisiana	2.99	43	-30.3%	-55.1%
New Hampshire	2.79	44	-35.1%	-58.2%
Alaska	2.57	45	-40.2%	-61.5%
Connecticut	2.54	46	-40.9%	-62.0%
New York	2.30	47	-46.4%	-65.5%
Massachusetts	2.11	48	-50.8%	-68.3%
New Jersey	1.72	49	-59.9%	-74.2%
Rhode Island	1.59	50	-63.0%	-76.2%
Dist. of Col.	1.05	51	-75.5%	-84.2%

**CHART G: FY 2020 PER CAPITA PROPERTY TAXES**

11/15/22

State	Per Capita Property Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	1,809.92			
Dist. of Col.	4,241.68	1	134.4%	275.2%
New Jersey	3,431.06	2	89.6%	203.5%
Connecticut	3,295.00	3	82.1%	191.5%
New Hampshire	3,284.53	4	81.5%	190.5%
New York	3,118.21	5	72.3%	175.8%
Maine	2,862.27	6	58.1%	153.2%
Vermont	2,859.83	7	58.0%	153.0%
Massachusetts	2,637.92	8	45.7%	133.3%
Rhode Island	2,448.84	9	35.3%	116.6%
Alaska	2,275.79	10	25.7%	101.3%
Illinois	2,268.37	11	25.3%	100.6%
Texas	2,216.39	12	22.5%	96.0%
Wyoming	2,162.67	13	19.5%	91.3%
Nebraska	2,087.66	14	15.3%	84.7%
Colorado	1,956.19	15	8.1%	73.0%
California	1,954.74	16	8.0%	72.9%
Virginia	1,830.45	17	1.1%	61.9%
Iowa	1,806.03	18	-0.2%	59.7%
Montana	1,805.80	19	-0.2%	59.7%
Minnesota	1,775.92	20	-1.9%	57.1%
Maryland	1,744.47	21	-3.6%	54.3%
Oregon	1,730.16	22	-4.4%	53.0%
Washington	1,727.20	23	-4.6%	52.8%
Wisconsin	1,717.43	24	-5.1%	51.9%
Kansas	1,712.47	25	-5.4%	51.5%
Pennsylvania	1,644.30	26	-9.2%	45.4%
South Dakota	1,605.86	27	-11.3%	42.0%
Michigan	1,593.72	28	-11.9%	41.0%
Hawaii	1,555.90	29	-14.0%	37.6%
Florida	1,541.22	30	-14.8%	36.3%
North Dakota	1,538.23	31	-15.0%	36.1%
Ohio	1,458.19	32	-19.4%	29.0%
Georgia	1,336.21	33	-26.2%	18.2%
South Carolina	1,313.74	34	-27.4%	16.2%
Utah	1,209.10	35	-33.2%	6.9%
Arizona	1,206.19	36	-33.4%	6.7%
Mississippi	1,167.43	37	-35.5%	3.3%
Nevada	1,152.78	38	-36.3%	2.0%
Indiana	1,145.95	39	-36.7%	1.4%
<b>Idaho</b>	<b>1,130.55</b>	<b>40</b>	<b>-37.5%</b>	<b>0.0%</b>
Missouri	1,113.71	41	-38.5%	-1.5%
North Carolina	1,081.82	42	-40.2%	-4.3%
Delaware	1,049.49	43	-42.0%	-7.2%
West Virginia	1,002.25	44	-44.6%	-11.3%
Louisiana	914.49	45	-49.5%	-19.1%
Kentucky	908.14	46	-49.8%	-19.7%
New Mexico	899.01	47	-50.3%	-20.5%
Oklahoma	883.09	48	-51.2%	-21.9%
Tennessee	844.91	49	-53.3%	-25.3%
Arkansas	798.22	50	-55.9%	-29.4%
Alabama	632.21	51	-65.1%	-44.1%

**CHART H: FY 2020 PER CAPITA SALES TAXES**

11/15/22

State	Per Capita Sales Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	1,337.68			
Washington	2,898.02	1	116.6%	152.5%
Hawaii	2,764.94	2	106.7%	140.9%
New Mexico	2,146.35	3	60.5%	87.0%
Nevada	2,022.23	4	51.2%	76.2%
South Dakota	1,788.32	5	33.7%	55.8%
Dist. of Col.	1,788.25	6	33.7%	55.8%
Arizona	1,741.68	7	30.2%	51.8%
North Dakota	1,731.69	8	29.5%	50.9%
Louisiana	1,728.91	9	29.2%	50.6%
Tennessee	1,708.51	10	27.7%	48.9%
New York	1,681.85	11	25.7%	46.5%
Arkansas	1,667.81	12	24.7%	45.3%
Texas	1,624.09	13	21.4%	41.5%
Colorado	1,510.63	14	12.9%	31.6%
Kansas	1,509.64	15	12.9%	31.5%
California	1,498.03	16	12.0%	30.5%
Wyoming	1,467.36	17	9.7%	27.9%
Florida	1,425.21	18	6.5%	24.2%
Oklahoma	1,384.04	19	3.5%	20.6%
Utah	1,350.76	20	1.0%	17.7%
Nebraska	1,322.43	21	-1.1%	15.2%
Ohio	1,292.70	22	-3.4%	12.6%
Mississippi	1,288.06	23	-3.7%	12.2%
Connecticut	1,272.58	24	-4.9%	10.9%
Iowa	1,243.72	25	-7.0%	8.4%
Maine	1,223.48	26	-8.5%	6.6%
Indiana	1,213.38	27	-9.3%	5.7%
New Jersey	1,192.71	28	-10.8%	3.9%
Minnesota	1,187.41	29	-11.2%	3.5%
Missouri	1,162.98	30	-13.1%	1.3%
Illinois	1,162.96	31	-13.1%	1.3%
Alabama	1,155.06	32	-13.7%	0.6%
<b>Idaho</b>	<b>1,147.65</b>	<b>33</b>	<b>-14.2%</b>	<b>0.0%</b>
North Carolina	1,134.40	34	-15.2%	-1.2%
Wisconsin	1,070.94	35	-19.9%	-6.7%
Rhode Island	1,055.72	36	-21.1%	-8.0%
Georgia	978.88	37	-26.8%	-14.7%
Pennsylvania	971.33	38	-27.4%	-15.4%
Massachusetts	970.59	39	-27.4%	-15.4%
Kentucky	930.59	40	-30.4%	-18.9%
Michigan	916.14	41	-31.5%	-20.2%
South Carolina	898.68	42	-32.8%	-21.7%
Virginia	834.32	43	-37.6%	-27.3%
West Virginia	810.77	44	-39.4%	-29.4%
Maryland	799.76	45	-40.2%	-30.3%
Vermont	697.39	46	-47.9%	-39.2%
Alaska	334.67	47	-75.0%	-70.8%
Oregon	0.06	48	-100.0%	-100.0%
New Hampshire	-	48	-100.0%	-100.0%
Montana	-	48	-100.0%	-100.0%
Delaware	-	48	-100.0%	-100.0%

**CHART I: FY 2020 PER CAPITA INDIVIDUAL INCOME TAXES**

11/15/22

State	Per Capita Individual Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	1,281.35			
Dist. of Col.	3,444.81	1	168.8%	232.7%
New York	3,372.08	2	163.2%	225.6%
Maryland	2,759.03	3	115.3%	166.4%
Massachusetts	2,479.94	4	93.5%	139.5%
Connecticut	2,271.35	5	77.3%	119.3%
California	2,137.03	6	66.8%	106.4%
Oregon	2,035.98	7	58.9%	96.6%
Minnesota	1,913.94	8	49.4%	84.8%
Delaware	1,758.95	9	37.3%	69.9%
Virginia	1,737.32	10	35.6%	67.8%
New Jersey	1,660.90	11	29.6%	60.4%
Hawaii	1,624.82	12	26.8%	56.9%
Wisconsin	1,445.00	13	12.8%	39.5%
Kentucky	1,428.56	14	11.5%	38.0%
Indiana	1,413.41	15	10.3%	36.5%
Pennsylvania	1,408.49	16	9.9%	36.0%
Illinois	1,404.46	17	9.6%	35.6%
Maine	1,353.22	18	5.6%	30.7%
Colorado	1,303.39	19	1.7%	25.9%
Iowa	1,278.46	20	-0.2%	23.5%
Nebraska	1,246.85	21	-2.7%	20.4%
Montana	1,232.50	22	-3.8%	19.0%
Ohio	1,212.10	23	-5.4%	17.0%
North Carolina	1,195.92	24	-6.7%	15.5%
Vermont	1,187.00	25	-7.4%	14.6%
Kansas	1,151.81	26	-10.1%	11.2%
Utah	1,137.98	27	-11.2%	9.9%
Rhode Island	1,132.84	28	-11.6%	9.4%
Georgia	1,091.23	29	-14.8%	5.4%
West Virginia	1,088.36	30	-15.1%	5.1%
<b>Idaho</b>	<b>1,035.55</b>	<b>31</b>	<b>-19.2%</b>	<b>0.0%</b>
Missouri	1,027.57	32	-19.8%	-0.8%
South Carolina	993.14	33	-22.5%	-4.1%
Arkansas	967.70	34	-24.5%	-6.6%
Michigan	953.17	35	-25.6%	-8.0%
Alabama	878.28	36	-31.5%	-15.2%
Oklahoma	849.30	37	-33.7%	-18.0%
Louisiana	841.97	38	-34.3%	-18.7%
Arizona	631.15	39	-50.7%	-39.1%
Mississippi	629.47	40	-50.9%	-39.2%
New Mexico	579.88	41	-54.7%	-44.0%
North Dakota	483.80	42	-62.2%	-53.3%
New Hampshire	89.00	43	-93.1%	-91.4%
Tennessee	8.33	44	-99.3%	-99.2%
Wyoming	-	45	-100.0%	-100.0%
Washington	-	45	-100.0%	-100.0%
Texas	-	45	-100.0%	-100.0%
South Dakota	-	45	-100.0%	-100.0%
Nevada	-	45	-100.0%	-100.0%
Florida	-	45	-100.0%	-100.0%
Alaska	-	45	-100.0%	-100.0%

**CHART J: FY 2020 PER CAPITA CORPORATE INCOME TAXES**

11/15/22

State	Per Capita Corp. Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	182.86			
Dist. of Col.	1,054.49	1	377.5%	692.2%
Connecticut	572.81	2	239.9%	330.3%
New Hampshire	566.59	3	210.1%	325.6%
New York	561.20	4	103.7%	321.6%
New Jersey	384.19	5	84.2%	188.6%
Massachusetts	360.63	6	57.6%	170.9%
Minnesota	281.13	7	55.4%	111.2%
Illinois	273.10	8	46.5%	105.2%
Delaware	254.29	9	41.7%	91.0%
California	248.56	10	41.1%	86.7%
Wisconsin	244.63	11	33.6%	83.8%
Pennsylvania	238.68	12	27.1%	79.3%
Oregon	234.87	13	25.0%	76.4%
Alaska	222.01	14	18.5%	66.8%
Vermont	220.43	15	3.3%	65.6%
Tennessee	217.46	16	-0.2%	63.4%
Maryland	214.73	17	-3.2%	61.3%
Nebraska	199.43	18	-5.1%	49.8%
Iowa	194.59	19	-8.6%	46.2%
Rhode Island	194.58	20	-9.0%	46.2%
Kentucky	178.60	21	-12.2%	34.2%
Montana	171.51	22	-14.5%	28.8%
Maine	158.65	23	-17.6%	19.2%
Virginia	157.80	24	-18.0%	18.5%
Arkansas	155.71	25	-19.0%	17.0%
Alabama	150.11	26	-19.9%	12.8%
Kansas	147.80	27	-24.3%	11.0%
Mississippi	142.52	28	-26.0%	7.1%
<b>Idaho</b>	<b>133.12</b>	<b>29</b>	<b>-31.0%</b>	<b>0.0%</b>
Colorado	120.43	30	-32.4%	-9.5%
Florida	115.05	31	-33.5%	-13.6%
Indiana	111.87	32	-34.8%	-16.0%
Utah	109.76	33	-36.1%	-17.5%
North Dakota	104.61	34	-39.1%	-21.4%
South Carolina	98.43	35	-39.7%	-26.1%
Louisiana	96.87	36	-40.9%	-27.2%
Georgia	91.75	37	-44.3%	-31.1%
West Virginia	84.92	38	-51.3%	-36.2%
Michigan	80.74	39	-55.1%	-39.3%
Oklahoma	76.12	40	-58.3%	-42.8%
Missouri	73.65	41	-60.8%	-44.7%
Arizona	72.87	42	-64.4%	-45.3%
North Carolina	63.34	43	-65.2%	-52.4%
New Mexico	45.13	44	-69.6%	-66.1%
South Dakota	42.23	45	-74.5%	-68.3%
Hawaii	30.08	46	-78.6%	-77.4%
Ohio	23.96	47	-86.5%	-82.0%
Nevada	-	48	-100.0%	-100.0%
Wyoming	-	48	-100.0%	-100.0%
Washington	-	48	-100.0%	-100.0%
Texas	-	48	-100.0%	-100.0%

**CHART K: FY 2020 PER CAPITA INDIVIDUAL & CORPORATE INCOME TAXES**

11/15/22

State	Per Capita Ind. & Corp. Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	1,464.21			
Dist. of Col.	4,499.30	1	207.3%	285.0%
New York	3,933.27	2	168.6%	236.6%
Maryland	2,973.76	3	103.1%	154.5%
Connecticut	2,844.16	4	94.2%	143.4%
Massachusetts	2,840.57	5	94.0%	143.1%
California	2,385.59	6	62.9%	104.1%
Oregon	2,270.85	7	55.1%	94.3%
Minnesota	2,195.07	8	49.9%	87.8%
New Jersey	2,045.10	9	39.7%	75.0%
Delaware	2,013.23	10	37.5%	72.3%
Virginia	1,895.13	11	29.4%	62.2%
Wisconsin	1,689.63	12	15.4%	44.6%
Illinois	1,677.56	13	14.6%	43.5%
Hawaii	1,654.90	14	13.0%	41.6%
Pennsylvania	1,647.18	15	12.5%	40.9%
Kentucky	1,607.15	16	9.8%	37.5%
Indiana	1,525.28	17	4.2%	30.5%
Maine	1,511.87	18	3.3%	29.4%
Iowa	1,473.05	19	0.6%	26.0%
Nebraska	1,446.28	20	-1.2%	23.8%
Colorado	1,423.82	21	-2.8%	21.8%
Vermont	1,407.43	22	-3.9%	20.4%
Montana	1,404.02	23	-4.1%	20.1%
Rhode Island	1,327.42	24	-9.3%	13.6%
Kansas	1,299.61	25	-11.2%	11.2%
North Carolina	1,259.25	26	-14.0%	7.8%
Utah	1,247.75	27	-14.8%	6.8%
Ohio	1,236.06	28	-15.6%	5.8%
Georgia	1,182.98	29	-19.2%	1.2%
West Virginia	1,173.28	30	-19.9%	0.4%
<b>Idaho</b>	<b>1,168.67</b>	<b>31</b>	<b>-20.2%</b>	<b>0.0%</b>
Arkansas	1,123.41	32	-23.3%	-3.9%
Missouri	1,101.22	33	-24.8%	-5.8%
South Carolina	1,091.57	34	-25.5%	-6.6%
Michigan	1,033.91	35	-29.4%	-11.5%
Alabama	1,028.39	36	-29.8%	-12.0%
Louisiana	938.84	37	-35.9%	-19.7%
Oklahoma	925.41	38	-36.8%	-20.8%
Mississippi	771.99	39	-47.3%	-33.9%
Arizona	704.02	40	-51.9%	-39.8%
New Hampshire	655.59	41	-55.2%	-43.9%
New Mexico	625.00	42	-57.3%	-46.5%
North Dakota	588.42	43	-59.8%	-49.7%
Tennessee	225.79	44	-84.6%	-80.7%
Alaska	222.01	45	-84.8%	-81.0%
Florida	115.05	46	-92.1%	-90.2%
South Dakota	42.23	47	-97.1%	-96.4%
Wyoming	-	48	-100.0%	-100.0%
Washington	-	48	-100.0%	-100.0%
Texas	-	48	-100.0%	-100.0%
Nevada	-	48	-100.0%	-100.0%

**CHART L: FY 2020 PER CAPITA MOTOR VEHICLE TAXES**

12/05/22

State	Per Capita Motor Vehicle Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	249.27			
Iowa	435.88	1	74.9%	37.8%
Wyoming	422.88	2	69.6%	33.7%
Hawaii	407.10	3	63.3%	28.7%
Montana	406.08	4	62.9%	28.4%
North Dakota	399.23	5	60.2%	26.2%
South Dakota	355.10	6	42.5%	12.2%
Oklahoma	345.88	7	38.8%	9.3%
California	340.06	8	36.4%	7.5%
Pennsylvania	328.00	9	31.6%	3.7%
<b>Idaho</b>	<b>316.36</b>	<b>10</b>	<b>26.9%</b>	<b>0.0%</b>
Minnesota	307.12	11	23.2%	-2.9%
Wisconsin	306.12	12	22.8%	-3.2%
Washington	304.73	13	22.2%	-3.7%
Nebraska	303.58	14	21.8%	-4.0%
Vermont	295.66	15	18.6%	-6.5%
Illinois	292.72	16	17.4%	-7.5%
Ohio	287.15	17	15.2%	-9.2%
North Carolina	280.14	18	12.4%	-11.4%
Oregon	278.30	19	11.6%	-12.0%
Indiana	276.38	20	10.9%	-12.6%
Nevada	263.21	21	5.6%	-16.8%
Maine	258.97	22	3.9%	-18.1%
Michigan	254.88	23	2.2%	-19.4%
Maryland	250.66	24	0.6%	-20.8%
Tennessee	248.43	25	-0.3%	-21.5%
West Virginia	241.18	26	-3.2%	-23.8%
Kansas	239.39	27	-4.0%	-24.3%
Florida	238.10	28	-4.5%	-24.7%
Arkansas	236.87	29	-5.0%	-25.1%
South Carolina	235.11	30	-5.7%	-25.7%
Alabama	228.13	31	-8.5%	-27.9%
Utah	216.90	32	-13.0%	-31.4%
New Mexico	215.36	33	-13.6%	-31.9%
Georgia	209.67	34	-15.9%	-33.7%
Virginia	204.71	35	-17.9%	-35.3%
Texas	202.86	36	-18.6%	-35.9%
Mississippi	202.84	37	-18.6%	-35.9%
Colorado	201.73	38	-19.1%	-36.2%
Kentucky	199.63	39	-19.9%	-36.9%
Connecticut	195.32	40	-21.6%	-38.3%
Delaware	194.48	41	-22.0%	-38.5%
New Hampshire	185.30	42	-25.7%	-41.4%
Missouri	167.12	43	-33.0%	-47.2%
Alaska	160.66	44	-35.5%	-49.2%
New York	160.64	45	-35.6%	-49.2%
Massachusetts	160.06	46	-35.8%	-49.4%
Arizona	158.40	47	-36.5%	-49.9%
Louisiana	148.53	48	-40.4%	-53.1%
New Jersey	120.35	49	-51.7%	-62.0%
Rhode Island	92.17	50	-63.0%	-70.9%
Dist. of Col.	91.56	51	-63.3%	-71.1%

**CHART M: FY 2020 OVERALL TAX BURDEN****Tax Per \$1,000 Total Personal Income**

11/15/22

State	Overall Tax \$ Per \$1,000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	96.78			
New York	142.60	1	47.3%	66.0%
Dist. of Col.	139.01	2	43.6%	61.8%
Hawaii	132.14	3	36.5%	53.8%
North Dakota	127.30	4	31.5%	48.2%
Maine	120.98	5	25.0%	40.8%
Vermont	111.55	6	15.3%	29.9%
New Mexico	109.99	7	13.7%	28.0%
Connecticut	109.73	8	13.4%	27.7%
New Jersey	108.33	9	11.9%	26.1%
Minnesota	107.29	10	10.9%	24.9%
Maryland	106.36	11	9.9%	23.8%
Delaware	106.14	12	9.7%	23.6%
Illinois	105.86	13	9.4%	23.2%
Iowa	104.32	14	7.8%	21.4%
California	103.81	15	7.3%	20.8%
Nebraska	100.80	16	4.2%	17.3%
Rhode Island	98.87	17	2.2%	15.1%
Wisconsin	96.61	18	-0.2%	12.5%
West Virginia	95.90	19	-0.9%	11.6%
Massachusetts	95.84	20	-1.0%	11.6%
Mississippi	95.58	21	-1.2%	11.3%
Kansas	95.37	22	-1.5%	11.0%
Oregon	94.92	23	-1.9%	10.5%
Pennsylvania	94.40	24	-2.5%	9.9%
Arkansas	94.32	25	-2.5%	9.8%
Kentucky	94.19	26	-2.7%	9.7%
Ohio	93.45	27	-3.4%	8.8%
Indiana	93.27	28	-3.6%	8.6%
Washington	92.98	29	-3.9%	8.2%
Virginia	92.19	30	-4.7%	7.3%
Utah	89.02	31	-8.0%	3.6%
Louisiana	88.90	32	-8.1%	3.5%
Colorado	88.79	33	-8.2%	3.4%
Nevada	88.70	34	-8.3%	3.3%
Texas	86.65	35	-10.5%	0.9%
<b>Idaho</b>	<b>85.90</b>	<b>36</b>	<b>-11.2%</b>	<b>0.0%</b>
Montana	85.58	37	-11.6%	-0.4%
South Carolina	84.49	38	-12.7%	-1.6%
Alabama	83.68	39	-13.5%	-2.6%
Oklahoma	83.62	40	-13.6%	-2.7%
North Carolina	83.57	41	-13.6%	-2.7%
Arizona	82.75	42	-14.5%	-3.7%
Michigan	82.70	43	-14.5%	-3.7%
Wyoming	81.73	44	-15.5%	-4.9%
Georgia	80.66	45	-16.7%	-6.1%
Missouri	78.04	46	-19.4%	-9.2%
New Hampshire	77.19	47	-20.2%	-10.2%
South Dakota	77.12	48	-20.3%	-10.2%
Tennessee	73.15	49	-24.4%	-14.8%
Florida	72.46	50	-25.1%	-15.7%
Alaska	72.30	51	-25.3%	-15.8%



**CHART N: FY 2020 PER CAPITA OVERALL TAXES**

11/15/22

State	Per Capita Overall Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	5,615.72			
Dist. of Col.	12,077.28	1	115.1%	196.4%
New York	9,945.11	2	77.1%	144.1%
Connecticut	8,448.40	3	50.4%	107.4%
New Jersey	7,577.66	4	34.9%	86.0%
North Dakota	7,545.49	5	34.4%	85.2%
Hawaii	7,480.44	6	33.2%	83.6%
Massachusetts	7,264.64	7	29.4%	78.3%
California	7,001.31	8	24.7%	71.9%
Maryland	6,809.64	9	21.3%	67.1%
Minnesota	6,507.15	10	15.9%	59.7%
Vermont	6,450.40	11	14.9%	58.3%
Maine	6,420.02	12	14.3%	57.6%
Illinois	6,399.56	13	14.0%	57.1%
Washington	6,155.50	14	9.6%	51.1%
Delaware	5,858.53	15	4.3%	43.8%
Rhode Island	5,731.55	16	2.1%	40.7%
Colorado	5,668.17	17	0.9%	39.1%
Nebraska	5,652.18	18	0.6%	38.7%
Virginia	5,596.78	19	-0.3%	37.4%
Pennsylvania	5,553.83	20	-1.1%	36.3%
Iowa	5,434.02	21	-3.2%	33.4%
Wyoming	5,352.72	22	-4.7%	31.4%
Wisconsin	5,269.01	23	-6.2%	29.3%
Kansas	5,210.05	24	-7.2%	27.9%
Oregon	5,202.12	25	-7.4%	27.7%
New Hampshire	5,131.24	26	-8.6%	26.0%
New Mexico	4,996.54	27	-11.0%	22.6%
Ohio	4,856.67	28	-13.5%	19.2%
Nevada	4,800.43	29	-14.5%	17.8%
Texas	4,744.23	30	-15.5%	16.5%
Indiana	4,707.00	31	-16.2%	15.5%
Alaska	4,522.66	32	-19.5%	11.0%
Montana	4,470.60	33	-20.4%	9.7%
Utah	4,466.96	34	-20.5%	9.6%
South Dakota	4,465.64	35	-20.5%	9.6%
Louisiana	4,409.83	36	-21.5%	8.2%
Arkansas	4,336.03	37	-22.8%	6.4%
Kentucky	4,328.55	38	-22.9%	6.2%
West Virginia	4,277.83	39	-23.8%	5.0%
Michigan	4,262.73	40	-24.1%	4.6%
North Carolina	4,208.74	41	-25.1%	3.3%
Oklahoma	4,165.45	42	-25.8%	2.2%
Arizona	4,135.77	43	-26.4%	1.5%
Georgia	4,075.09	44	-27.4%	0.0%
<b>Idaho</b>	<b>4,073.98</b>	<b>45</b>	<b>-27.5%</b>	<b>0.0%</b>
South Carolina	4,057.38	46	-27.7%	-0.4%
Florida	4,047.28	47	-27.9%	-0.7%
Mississippi	3,969.98	48	-29.3%	-2.6%
Missouri	3,966.73	49	-29.4%	-2.6%
Alabama	3,756.11	50	-33.1%	-7.8%
Tennessee	3,718.92	51	-33.8%	-8.7%

**CHART O: FY 2020 PER CAPITA INCOME**

11/30/22

State	Per Capita Income Taxes (\$)	Rank Based on Income	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	58,028.19			
Dist. of Col.	86,883.00	1	49.7%	83.2%
Connecticut	76,991.82	2	32.7%	62.3%
Massachusetts	75,799.99	3	30.6%	59.8%
New Jersey	69,950.05	4	20.5%	47.5%
New York	69,742.33	5	20.2%	47.1%
California	67,440.38	6	16.2%	42.2%
New Hampshire	66,479.70	7	14.6%	40.2%
Washington	66,203.50	8	14.1%	39.6%
Wyoming	65,494.13	9	12.9%	38.1%
Maryland	64,024.64	10	10.3%	35.0%
Colorado	63,836.48	11	10.0%	34.6%
Alaska	62,556.57	12	7.8%	31.9%
Virginia	60,710.24	13	4.6%	28.0%
Minnesota	60,648.44	14	4.5%	27.9%
Illinois	60,454.12	15	4.2%	27.5%
North Dakota	59,275.48	16	2.1%	25.0%
Pennsylvania	58,834.40	17	1.4%	24.1%
Rhode Island	57,971.21	18	-0.1%	22.2%
South Dakota	57,906.50	19	-0.2%	22.1%
Vermont	57,823.80	20	-0.4%	21.9%
Hawaii	56,609.22	21	-2.4%	19.4%
Nebraska	56,071.72	22	-3.4%	18.2%
Florida	55,856.20	23	-3.7%	17.8%
Delaware	55,194.95	24	-4.9%	16.4%
Oregon	54,807.71	25	-5.5%	15.6%
Texas	54,754.70	26	-5.6%	15.5%
Kansas	54,628.82	27	-5.9%	15.2%
Wisconsin	54,536.42	28	-6.0%	15.0%
Nevada	54,120.19	29	-6.7%	14.1%
Maine	53,065.49	30	-8.6%	11.9%
Montana	52,238.51	31	-10.0%	10.2%
Iowa	52,090.53	32	-10.2%	9.8%
Ohio	51,970.02	33	-10.4%	9.6%
Michigan	51,543.00	34	-11.2%	8.7%
Tennessee	50,838.66	35	-12.4%	7.2%
Missouri	50,828.45	36	-12.4%	7.2%
Georgia	50,523.39	37	-12.9%	6.5%
Indiana	50,464.25	38	-13.0%	6.4%
North Carolina	50,360.02	39	-13.2%	6.2%
Utah	50,180.40	40	-13.5%	5.8%
Arizona	49,982.16	41	-13.9%	5.4%
Oklahoma	49,815.62	42	-14.2%	5.0%
Louisiana	49,604.48	43	-14.5%	4.6%
South Carolina	48,019.38	44	-17.2%	1.3%
<b>Idaho</b>	<b>47,424.51</b>	<b>45</b>	<b>-18.3%</b>	<b>0.0%</b>
Arkansas	45,973.17	46	-20.8%	-3.1%
Kentucky	45,953.21	47	-20.8%	-3.1%
New Mexico	45,427.52	48	-21.7%	-4.2%
Alabama	44,885.70	49	-22.6%	-5.4%
West Virginia	44,606.08	50	-23.1%	-5.9%
Mississippi	41,535.13	51	-28.4%	-12.4%