

**STATE AND LOCAL TAX BURDEN ANALYSIS
EXECUTIVE SUMMARY
FY 2015 TAXES**

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

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

	<u>RANK</u>		<u>RANK</u>	
Property tax.....	40	36.5% below national average	9	30.3% below western median
Sales tax.....	37	22.8% below national average	8	30.8% below western median
Individual income.....	33	22.0% below national average	6	equal to the western median
Corporate income...	29	<u>26.3% below national average</u>	4	<u>6.5% above western median</u>
Overall ranking.....	48	29.6% below national average	11	17.4% below western median

Because of relatively low income in Idaho, the state's overall tax burden relative to income is 37th nationally and 10th among the 11 western states.

Property tax.....	35	19.8% below national average	8	7.0% below western median
Sales tax.....	25	2.4% below national average	8	4.3% below western median
Individual income.....	27	1.4% below national average	5	2.0% above western median
Corporate income.....	22	<u>6.9% below national average</u>	4	<u>12.3% above western median</u>
Overall ranking.....	37	11.0% below national average	10	7.0% below western median

Between FY 2014 and FY 2015, Idaho overall relative tax burdens changed only slightly with rank swings up to ± 4 , depending on tax type and income v. population basis for the comparison. On an overall basis, Idaho taxes remain considerably below the U.S. average on both income-based and per capita based analyses:

	<u>Per \$1,000 of Income</u>	<u>Per capita</u>
Idaho total tax burden	\$ 92.99	\$3,437
National average total tax burden	\$104.52	\$4,883
Western median total tax burden	\$ 99.95	\$4,161

Because per capita income in Idaho is 20.9 percent lower than the U.S. average, ranking systems which compare taxes to income will show higher comparative taxes in Idaho than systems which are based on population.

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

Idaho's major taxes continue to show balance with little change between FY 2014 and FY 2015. In 2015, property taxes raised 28.1% of overall tax revenue, while income taxes accounted for 29.8% (individual for 26.0% and corporate income tax for 3.8%), and sales tax accounted for 25.8% of state and local tax revenue.

COMPARATIVE TAX POTENTIAL:
Tax Burden in Idaho and the United States
Fiscal Year 2015

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Acknowledgement:

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

**Comparative Tax Potential FY 2015
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Detailed tax burden charts, with numbered charts showing tax effort percentages and lettered charts showing taxes per \$1,000 or per person as follows:

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

TAX BURDEN IN IDAHO AND THE UNITED STATES - FISCAL YEAR 2015

IDAHO TAX REVENUE SYSTEM - SUMMARY:

In terms of the amount of revenue collected in comparison to income and population, Idaho state and local tax collections tend to indicate low overall taxes, with excellent balance between major tax components. When observed on a regional basis, Idaho is in the somewhat unusual position of relying on three major taxes (income, sales, and property), as opposed to the systems hinged on only two taxes that are found in each of our border states except Utah. On the basis of taxes paid per person, the breadth of the Idaho system, produces the effect of being moderate to low in most specific major tax types, while ranking our overall per capita tax burden 48th highest nationally and 11th highest (lowest) in the 11 western states. Idaho has very low per capita income (with a rank of 49th nationally out of 51 states and the District of Columbia and 11th out of the 11 western states), and this raises our tax burden relative to income to 37th nationally, but still 10th in the western states. This year's overall per capita tax burden ranking did not change, while our income based tax burden ranking increased by 4 ranks in comparison to the FY 2014 rankings.

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

Similar overall patterns emerge using either income-based or population-based comparisons; however, our tax burden appears lower when computed on a per capita basis. This reflects our relatively very low per capita income, which trails the national average by 20.9% and is ranked 49th out of 50 states and the District of Columbia.

A comparison of FY 2014 and FY 2015 Idaho tax burden shows the following for our major taxes:

- Idaho's individual income tax burden increased slightly, but remains well below long term trends. Relative to income, Idaho went from 14.1% over the U.S. average in FY 2008 to 4.2% below the U.S. average in FY 2014, and then increased to 1.4% below the U.S. average in FY 2015. Although historically low, the FY 2015 relative burden is the highest since FY 2011. For the individual income tax, Idaho's income based ranking had dropped from 19th highest in 2008 to 31st highest in 2013, and has rebounded to 27th in FY 2015. Our population based ranking followed the same pattern of significant decreases from 23rd in FY 2007 to 35th in FY 2013, rebounding to 33rd in FY 2015. These relative rebounds are reflected in greater increases in Idaho individual income tax collections than in other states (see Table 1).
- Corporate income tax burden is highly volatile due mostly to variations in corporate taxable income. On an income basis, the relative burden in Idaho decreased from 6.6% below the U.S. average in FY 2013 to 14.9% below the U.S. average in FY 2014, and returned to 6.9% below the U.S. average in FY 2015. This was fueled by considerably more growth in corporate income tax collections in Idaho than in U.S. states as a whole (see Table 1).
- Property tax burdens in Idaho remain very low, but increased slightly again in FY 2015. Relative to income, these taxes are now 19.8% below the U.S. average, their highest relative point since FY 2006 (the year immediately preceding the elimination of most school general property tax levies in Idaho). The 5.2% rate of increase in property tax collections in Idaho slightly exceeded the national 4.6% rate of increase.

- Idaho’s relative sales tax burden increased slightly in FY 2015 and is now 2.4% below the U.S. average. Sales tax collections in Idaho grew 6.6%, while nationally, growth in this tax was 6.1%. While remaining low, the relative burden of sales tax in Idaho is now the highest since FY 2010.
- Idaho's relative motor vehicle tax burden (fuel taxes and licenses and registration fees) increased slightly to 40.3% over the U.S. average. This is similar to the relative burden in FY 2013. Although the relative burden of these taxes remains well above the national average, the FY 2015 burden is still relatively low historically for Idaho. 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 7.4% in FY 2015, the highest rate of increase since FY 2011. This was slightly more than the national rate of increase of 5.1%. Our relative overall tax burden had changed only slightly from FY 2011 to FY 2014. However, while overall taxes remain low nationally, in FY 2015 overall tax burden relative to income increased to its highest level since FY 2008.

Idaho's major taxes traditionally have been balanced. In FY 2015, property taxes raised 28.1% of overall tax revenue, while income taxes accounted for 29.8% (individual for 26.0% and corporate income tax for 3.8%), and sales tax accounted for 25.8% of our tax revenue.

Regionally, western states either do not have sales tax or tend to rely more on this tax than most other areas of the country. For many years, this study showed Idaho with the lowest relative sales tax among western states using the tax. This pattern began to change in FY 2007, with Colorado in the bottom position. In FY 2014, our rank changed to 8th of these 9 western states, with Utah now in the lowest position relative to income. We retained this position (with Utah remaining lower) in FY 2015. On a per capita basis, Idaho’s relative sales tax burden ranking rose to 8th among the 9 western states with sales tax.

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 2014 - FY 2015

Tax Type	Idaho - FY 2014/2015 Percent Change	U.S. - FY 2014/2015 Percent Change
Property	5.2%	4.6%
Sales	6.6%	6.1%
Individual Income	10.5%	7.8%
Corporate Income	14.3%	4.9%
Motor Vehicle	4.5%	2.7%
Overall	7.4%	5.1%

METHODOLOGY AND LIMITATIONS:

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

If a state's potential tax or tax capacity is greater than its actual tax, that state is underutilizing its tax potential relative to the average state. Similarly, a state is over-utilizing its tax potential if its actual tax collections exceed the potential determined from the average tax rate. The degree of over or under-utilization is known as the 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 derived from overall or specific tax types relative to the same taxes in other states, the study does not reflect whether taxes in Idaho are higher or lower for selected segments of our economy. This means that it is improper to use this study to draw conclusions regarding the incidence of any tax, such as whether the tax falls more on high or low income taxpayers or small vs. large businesses.

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 2015 were \$1,567.0 million, up 5.1% since FY 2014. This was larger than last year's 2.4% increase, matching the increase noted in FY 2013. Total personal income increased 4.5% to \$14,991,944 million. The national average state and local tax rate increased slightly from 10.40% in FY 2014 to 10.45% of income in FY 2015, and is the highest since FY 2009.

In 2015, total U.S. population increased by 0.6% to 320,897,000. The average overall per capita tax increased 4.5% to \$4,883. This reflects slow population growth over the period.

Tax burden studies look at the overall burden of one or more taxes on the economy using either total personal income or population as proxies of economic strength. These studies do not enable the determination of the tax incidence on any particular sector, such as wage earners or business or agricultural property. In general, however, states that typically over-utilize most or all taxes tend to be the ones with high tax burdens, especially relative to income. In FY 2015 the greatest overall tax overutilization relative to income and to other states, was found in New York (\$55.8 billion), while the greatest amounts of underutilization were \$21.2 billion in Florida and \$18.8 billion in Texas. Patterns for New York, Texas, and Florida have become ingrained over time.

The most significant overall tax burden change in FY 2015 was in Alaska. That state typically has high relative taxes, due to significant reliance on natural resource taxes. This component of Alaska tax revenue dropped by more than 90% between FY 2014 and FY 2015. As a result, Alaska's overall tax burden relative to income plummeted from a rank of 3rd to a rank of 51st. Even on a per capita basis, Alaska's overall rank dropped from 4th to 45th. Rank changes in other states tended to be minor, with no other state changing in rank by more than 5 places.

Alaska also had a significant decrease in property taxes, with a rank change of -11 relative to income and -7 relative to population. Colorado dropped 5 ranks in property tax burden relative to income.

The most pronounced sales tax rank changes relative to income were increases of 8 ranks in both Illinois and Iowa. On a per capita basis, the Illinois sales tax ranking increased 12 places.

The most significant individual income tax rank changes were in Illinois (-11) and Arkansas (-6). These changes were relative to income and there were no significant individual income tax changes relative to population.

The greatest rank increases in corporate income taxes were in Rhode Island (+12) and Kansas (+10). Louisiana (-10), Colorado (-8) and North Dakota (-8) had significant corporate income tax rank decreases relative to income.

Large income based rank changes in motor vehicle and motor fuel taxes occurred in Pennsylvania (+12), Vermont (-11), and California (-7).

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

DISTORTING FACTORS:

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

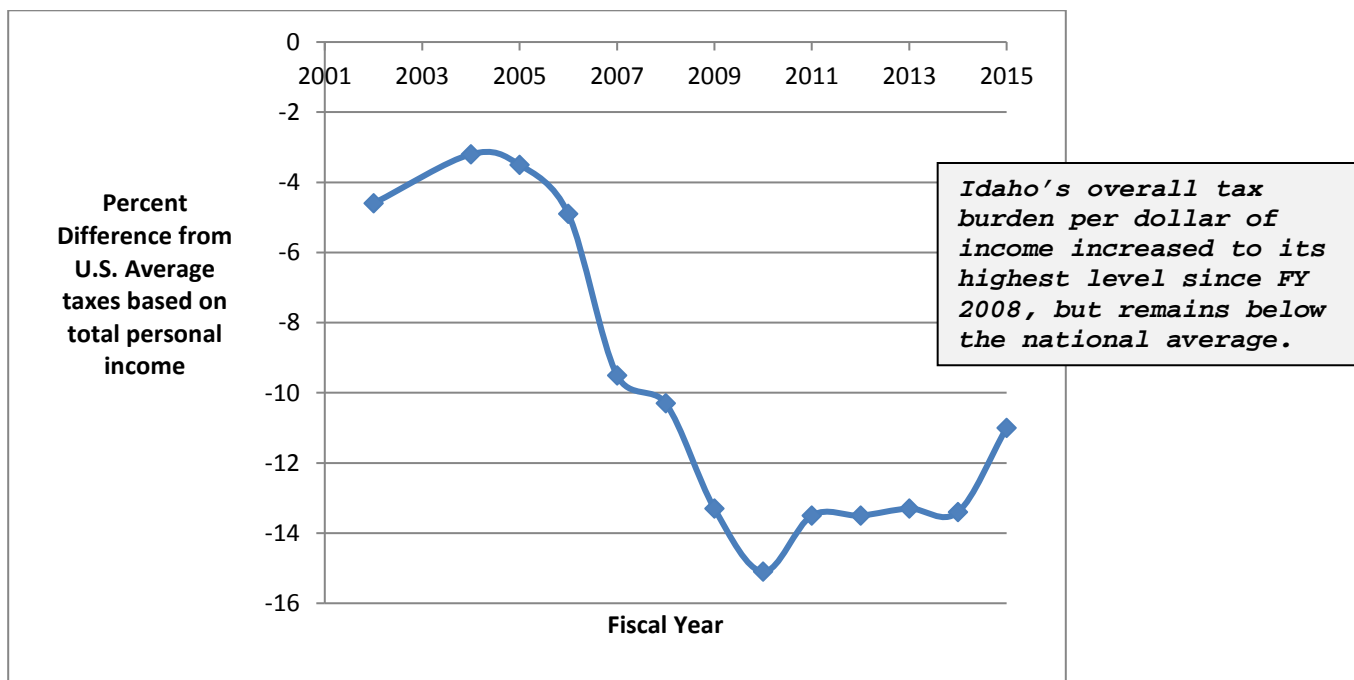
For longitudinal analysis, all of the tax information presented in this study has been analyzed under the same methodology since the fiscal year 1984 study was prepared. Prior to that time, corporate and individual income taxes were combined, but identical utilization methodology has been employed back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

SUMMARY OF IDAHO'S TAX BURDEN:

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

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

Our income based relative ranking increased from 41st in FY 2014 to 37th in FY 2015. Idaho's per capita ranking increased slightly from 49th in FY 2014 to 48th in FY 2015.



In FY 2015, Idaho underutilized all taxes by \$704.4 million using income as a basis for comparison. While still reflecting a significant amount of underutilization, FY 2015 underutilization is the lowest since FY 2009. This resulted from relatively weak income growth, but relatively strong tax revenue growth.

The overall tax burden in Idaho in FY 2015 increased slightly from \$90.07 in FY 2014 to \$92.99 in FY 2015 per \$1,000 of income. Overall taxes increased 7.4% during this period and total personal income increased 4.0% over the same period. Our per capita taxes increased 6.2%, to \$3,437 for each person. National average taxes in FY 2015 were \$104.52 per \$1,000 of income (0.5% higher than in FY 2014) or \$4,883 for each person. Table 2 shows our tax effort and corresponding rank on a national level. An effort of 100% would indicate taxes equal to the U.S. average effective tax rate based either on total personal income or population for a particular tax or overall.

Table 2: FY 2015 Idaho taxes in comparison to U.S. averages

Type of Tax	Based on Income		Based on Population	
	Tax Effort %	Rank*	Tax Effort %	Rank*
Property	80.2	35	63.5	40
Sales	97.6	25	77.2	37
Individual Income	98.6	27	78.0	33
Corporate Income	93.1	22	73.7	29
Motor Vehicle	143.3	7	113.4	18
Overall	89.0	37	70.4	48

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

Between FY 2014 and FY 2015, per capita income in Idaho increased 2.9%, while the national average per capita income increased 3.9%. Idaho per capita income remains very low, falling slightly in relative terms to 20.9% below the U.S. average, with a corresponding drop in our national rank from 48th to 49th. Ranking systems which compare taxes to income will show higher comparative taxes in Idaho than systems which are based on population.

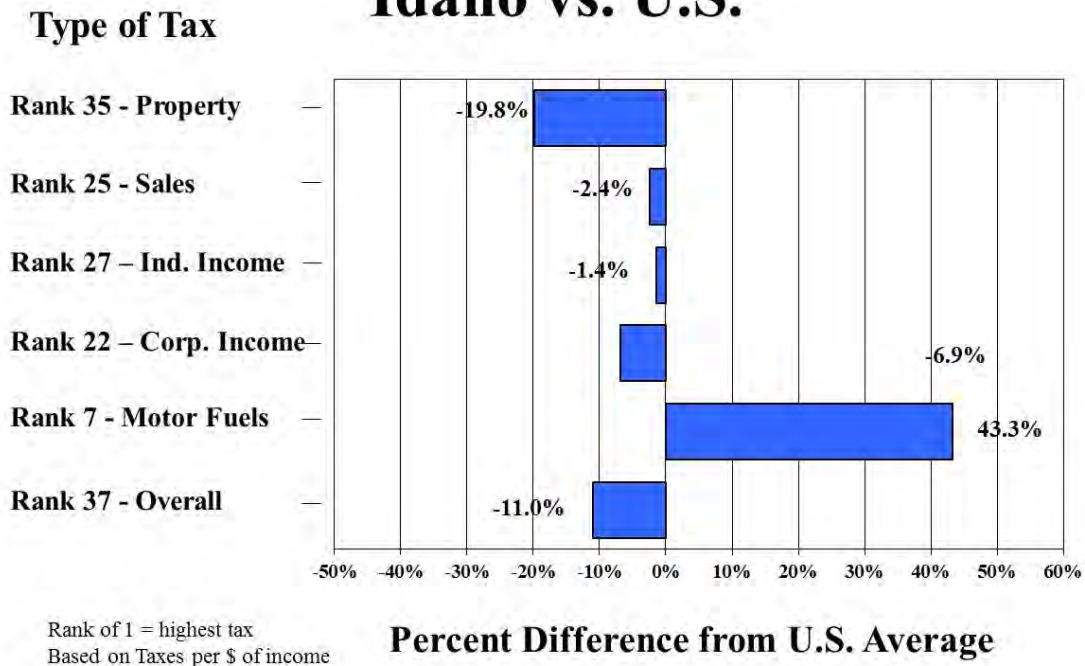
Table 3 compares Idaho's tax and income ranks for the most recent five analysis periods and shows how many states utilize each tax (the District of Columbia is considered a "state" for the purposes of this chart and all rankings in this report).

Table 3: Relative income and tax ranks for Idaho since FY 2011

Type of Tax	Number of States	Income Basis for Rank					Population Basis for Rank				
		FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Property	51	38	38	37	36	35	41	41	42	41	40
Sales	47	27	28	26	25	25	38	38	35	36	37
Individual Income	44	26	30	31	30	27	33	33	35	34	33
Corporate Income	47	24	21	23	25	22	29	29	32	29	29
Motor Vehicle	51	6	7	6	9	7	15	18	17	19	18
Overall	51	41	42	41	41	37	49	49	49	48	48
Per Capita Income	51	50	49	50	48	49	XX	XX	XX	XX	XX

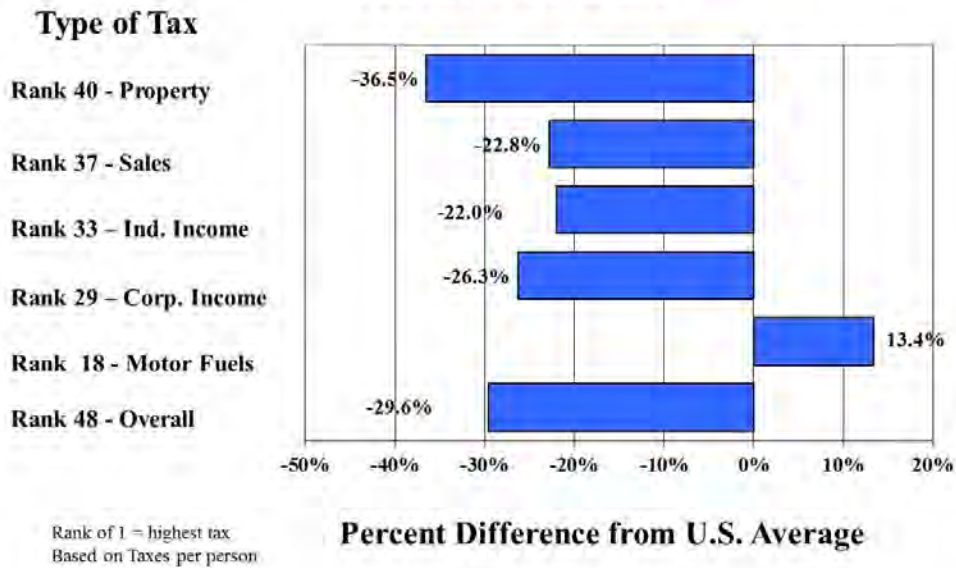
Graphically, Idaho's income based tax burden can be viewed as follows: *(replace these charts)*

FY 2015 Taxes Idaho vs. U.S.



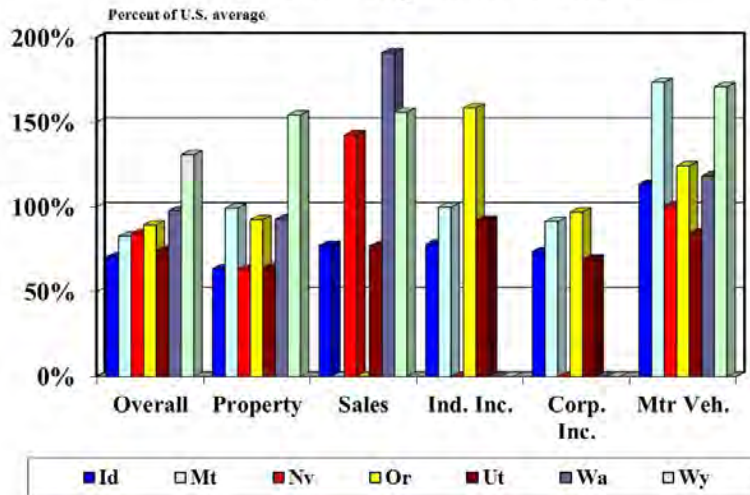
On a per capita population) basis, our tax burden can be viewed using the following chart:

FY 2015 Taxes Idaho vs. U.S.



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

Fiscal Year 2015 Tax Burden Idaho vs. Neighbor States



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

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

Income-Based Comparisons - FY 2015 (1= highest effective rate)						
Type of Tax	Idaho's Rank Among 11 Western States (National Rank)	Western States Having Lower Taxes National Rank:		Western States with Higher Taxes National Rank:		Western States Not Using Tax
Property Tax	8 (35)	Utah	36	Arizona	34	
		Nevada	41	California	28	
		New Mexico	47	Colorado	32	
				Montana	14	
				Oregon	18	
				Washington	31	
				Wyoming	10	
Sales Tax	8 (25)	Utah	29	Arizona	8	Montana
				California	21	Oregon
				Colorado	22	
				Nevada	4	
				New Mexico	3	
				Washington	2	
				Wyoming	13	
Individual Income Tax	5 (27)	Arizona	41	California	5	Nevada
		Colorado	30	Montana	12	Washington
		New Mexico	37	Oregon	2	Wyoming
				Utah	16	
Corporate Income Tax	4 (22)	Arizona	36	California	14	Nevada
		Colorado	38	Montana	18	Washington
		New Mexico	29	Oregon	17	Wyoming
		Utah	28			
Motor Vehicle Tax	3 (7)	Arizona	41	Montana	1	
		California	31	Wyoming	6	
		Colorado	35			
		New Mexico	20			
		Nevada	22			
		Oregon	9			
		Utah	29			
		Washington	26			
All State & Local Taxes	10 (37)	Arizona	40	California	10	
				Colorado	36	
				Montana	28	
				Nevada	27	
				New Mexico	15	
				Oregon	21	
				Utah	32	
				Wyoming	9	
				Washington	35	

Population-Based Comparisons – FY 2015

Type of Tax	Idaho's Rank Among 11 Western States (National Rank)	Western States Having Lower Taxes National Rank		Western States with Higher Taxes National Rank		Western States Not Using Tax
Property Tax	9 (40)	Nevada New Mexico	41 48	Arizona California Colorado Montana Oregon Utah Washington Wyoming	35 22 26 20 25 37 24 7	
Sales Tax	8 (37)	Utah	38	Arizona California Colorado Nevada New Mexico Washington Wyoming	14 16 19 6 7 2 5	Montana Oregon
Individual Income Tax	6 (33)	Arizona New Mexico	42 39	California Colorado Montana Oregon Utah	6 19 23 8 26	Nevada Washington Wyoming
Corporate Income Tax	4 (29)	Arizona Colorado New Mexico Utah	38 31 33 32	California Montana Oregon	12 23 20	Nevada Washington Wyoming
Motor Vehicle Tax	5 (18)	Arizona California Colorado Nevada New Mexico Utah	47 19 26 27 29 36	Montana Oregon Washington Wyoming	2 11 14 3	
All State & Local Taxes	11 (48)			Arizona California Colorado Montana Nevada New Mexico Oregon Utah Washington Wyoming	46 10 23 32 30 28 27 43 18 6	

Effective Tax Rate as Percent of 2015 Total Personal Income							
Tax Category	Idaho	11 Western			Nationwide		
		High	Median	Low	High	Median	Low
Property Tax	2.61%	4.25%	2.03%	2.04%	5.70%	2.97%	1.41%
		WY	CO	NM	NH	OH	AL
Sales Tax	2.40%	4.36%	2.51%	0%	4.82%	2.40%	0%
		WA	CA	MT OR	HI	NE	DE MT NH OR
Individual Income Tax	2.42%	4.34%	2.37%	0%	4.94%	2.42%	0%
		OR	CO	NV WA WY	NY	IN	FL NV SD TX WA WY AK
Corporate Income Tax	0.36	0.45%	0.32%	0%	1.09%	0.33%	0%
		CA	NM	NV WA WY	NY	NC	NV TX WA WY
*Motor Vehicle Tax	0.67	0.94%	0.54%	0.37%	0.94%	0.52%	0.13%
		MT	NV	AZ	MT	WA	DC
Total State & Local Taxes	9.30%	11.58%	10.00%	9.12%	16.78%	10.10%	6.35%
		WY	MT	AZ	ND	AR	AK

*Includes motor fuels.

Idaho's Fiscal Year 2015 Total Per Capita Taxes (\$)							
Tax Category	Idaho	11 Western			Nationwide		
		High	Median	Low	High	Median	Low
Property Tax	\$ 965	\$ 2,345	\$1,384	\$ 772	\$3,359	\$1,384	\$ 540
		WY	CO	NM	DC	CO	AL
Sales Tax	\$ 886	\$ 2,190	\$1,281	\$ 0	\$ 2,257	\$1,028	\$ 0
		WA	CA	MT OR	HI	MN	DE MT NH OR
Individual Income Tax	\$ 894	\$ 1,998	\$ 894	\$ 0	\$ 2,795	\$ 1,056	\$ 0
		CA	ID	NV WA WY	NY	UT	FL NV SD TX WA WY AK
Corporate Income Tax	\$ 131	\$ 231	\$ 123	\$ 0	\$ 669	\$ 148	\$ 0
		CA	UT	NV WA WY	DC	IA	NV TX WA WY
*Motor Vehicle Tax	\$ 248	\$ 379	\$ 247	\$ 141	\$ 472	\$ 227	\$ 94
		MT	CA	AZ	ND	CO	DC
Total State & Local Taxes	\$3,,437	\$ 6,389	\$ 4,161	\$ 3,437	\$10,605	\$ 4,393	\$ 3,144
		WY	NM	ID	DC	KS	AL

*Includes motor fuels.

APPENDIX

CHART I: FY 2015 PROPERTY TAX BURDEN - BASED ON TOTAL PERSONAL INCOME

10/6/17

State	Personal Income FY 2015 \$ Million	State & Local FY-15 Property Tax Revenue \$ Million	Tax Capacity Potent. Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)	Underutil. Potential: (Overutil.) \$ Million (C4-C3)	Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	14,991,944	488,045.3			3.26%		
Alabama	185,972	2,622.7	6,054.1	3,431.4	1.41%	43.3%	51
Alaska	40,707	1,477.9	1,325.2	(152.7)	3.63%	111.5%	15
Arizona	260,510	7,076.8	8,480.6	1,403.8	2.72%	83.4%	34
Arkansas	114,045	2,080.6	3,712.6	1,632.0	1.82%	56.0%	49
California	1,992,499	56,795.5	64,863.5	8,068.0	2.85%	87.6%	28
Colorado	268,635	7,540.5	8,745.1	1,204.5	2.81%	86.2%	32
Connecticut	236,878	10,221.5	7,711.3	(2,510.2)	4.32%	132.6%	8
Delaware	44,265	809.0	1,441.0	631.9	1.83%	56.1%	48
Dist. of Col.	46,955	2,251.7	1,528.6	(723.2)	4.80%	147.3%	5
Florida	871,164	24,979.6	28,359.7	3,380.2	2.87%	88.1%	27
Georgia	403,949	11,489.7	13,150.1	1,660.4	2.84%	87.4%	29
Hawaii	66,761	1,531.3	2,173.3	642.0	2.29%	70.5%	42
Idaho	61,086	1,595.1	1,988.6	393.5	2.61%	80.2%	35
Illinois	622,416	26,844.5	20,262.0	(6,582.4)	4.31%	132.5%	9
Indiana	266,219	6,453.3	8,666.5	2,213.1	2.42%	74.5%	37
Iowa	139,997	4,902.1	4,557.4	(344.7)	3.50%	107.6%	17
Kansas	131,957	4,193.5	4,295.7	102.2	3.18%	97.6%	20
Kentucky	168,559	3,456.2	5,487.2	2,031.1	2.05%	63.0%	45
Louisiana	198,979	4,057.8	6,477.5	2,419.8	2.04%	62.6%	46
Maine	54,926	2,731.8	1,788.1	(943.7)	4.97%	152.8%	4
Maryland	330,326	9,342.2	10,753.4	1,411.2	2.83%	86.9%	30
Massachusetts	405,228	15,343.3	13,191.7	(2,151.5)	3.79%	116.3%	12
Michigan	411,388	13,714.0	13,392.3	(321.7)	3.33%	102.4%	19
Minnesota	273,749	8,418.4	8,911.6	493.2	3.08%	94.5%	22
Mississippi	104,507	2,907.4	3,402.1	494.7	2.78%	85.5%	33
Missouri	255,872	6,025.5	8,329.6	2,304.1	2.35%	72.3%	40
Montana	41,774	1,558.3	1,359.9	(198.4)	3.73%	114.6%	14
Nebraska	90,094	3,593.6	2,932.9	(660.7)	3.99%	122.5%	11
Nevada	118,562	2,773.1	3,859.7	1,086.6	2.34%	71.8%	41
New Hampshire	71,235	4,064.1	2,319.0	(1,745.1)	5.71%	175.3%	1
New Jersey	524,836	27,540.8	17,085.4	(10,455.4)	5.25%	161.2%	3
New Mexico	79,002	1,606.5	2,571.8	965.3	2.03%	62.5%	47
New York	1,118,230	53,387.2	36,402.7	(16,984.5)	4.77%	146.7%	6
North Carolina	399,059	9,565.4	12,990.9	3,425.5	2.40%	73.6%	39
North Dakota	41,430	924.6	1,348.7	424.1	2.23%	68.6%	43
Ohio	497,064	14,765.9	16,181.3	1,415.4	2.97%	91.3%	26
Oklahoma	172,274	2,652.4	5,608.2	2,955.8	1.54%	47.3%	50
Oregon	168,246	5,657.3	5,477.1	(180.3)	3.36%	103.3%	18
Pennsylvania	619,904	18,958.9	20,180.3	1,221.4	3.06%	93.9%	23
Rhode Island	51,957	2,471.0	1,691.4	(779.6)	4.76%	146.1%	7
South Carolina	181,497	5,530.7	5,908.4	377.7	3.05%	93.6%	24
South Dakota	38,549	1,185.5	1,254.9	69.4	3.08%	94.5%	21
Tennessee	270,271	5,693.6	8,798.4	3,104.8	2.11%	64.7%	44
Texas	1,262,653	47,559.1	41,104.2	(6,454.9)	3.77%	115.7%	13
Utah	113,577	2,923.9	3,697.4	773.5	2.57%	79.1%	36
Vermont	29,513	1,591.2	960.7	(630.5)	5.39%	165.6%	2
Virginia	427,004	12,742.2	13,900.6	1,158.4	2.98%	91.7%	25
Washington	359,256	10,100.4	11,695.2	1,594.7	2.81%	86.4%	31
West Virginia	67,614	1,637.6	2,201.1	563.5	2.42%	74.4%	38
Wisconsin	258,418	9,324.8	8,412.5	(912.3)	3.61%	110.8%	16
Wyoming	32,375	1,375.5	1,053.9	(321.6)	4.25%	130.5%	10

CHART II: FY 2015 SALES TAX BURDEN - BASED ON TOTAL PERSONAL INCOME

10/06/17

State	Personal Income FY 2015 \$ Million	State & Local FY-15 Sales Tax Revenue \$ Million	Tax Capacity: Potential Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)	Underutil. Potential: (Overutil.) \$ Million (C4-C3)	Ave. Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	14,991,944	368,189.3			2.46%		
Alabama	185,972	4,558.5	4,567.3	8.8	2.45%	99.8%	23
Alaska	40,707	231.2	999.7	768.5	0.57%	23.1%	47
Arizona	260,510	9,279.3	6,397.9	(2,881.3)	3.56%	145.0%	8
Arkansas	114,045	4,266.5	2,800.9	(1,465.6)	3.74%	152.3%	6
California	1,992,499	49,944.5	48,934.1	(1,010.5)	2.51%	102.1%	21
Colorado	268,635	6,592.4	6,597.4	5.0	2.45%	99.9%	22
Connecticut	236,878	4,082.8	5,817.5	1,734.7	1.72%	70.2%	42
Delaware	44,265	0.0	1,087.1	1,087.1	0.00%	0.0%	48
Dist. of Col.	46,955	1,315.9	1,153.2	(162.7)	2.80%	114.1%	16
Florida	871,164	23,888.8	21,395.0	(2,493.8)	2.74%	111.7%	18
Georgia	403,949	9,190.4	9,920.6	730.2	2.28%	92.6%	31
Hawaii	66,761	3,216.4	1,639.6	(1,576.8)	4.82%	196.2%	1
Idaho	61,086	1,464.9	1,500.2	35.3	2.40%	97.6%	25
Illinois	622,416	13,057.7	15,286.0	2,228.3	2.10%	85.4%	34
Indiana	266,219	7,279.6	6,538.1	(741.5)	2.73%	111.3%	19
Iowa	139,997	3,357.9	3,438.2	80.3	2.40%	97.7%	24
Kansas	131,957	4,021.0	3,240.8	(780.2)	3.05%	124.1%	14
Kentucky	168,559	3,267.3	4,139.7	872.3	1.94%	78.9%	37
Louisiana	198,979	7,103.7	4,886.8	(2,216.9)	3.57%	145.4%	7
Maine	54,926	1,283.4	1,348.9	65.5	2.34%	95.1%	28
Maryland	330,326	4,409.9	8,112.5	3,702.6	1.34%	54.4%	44
Massachusetts	405,228	5,803.9	9,952.0	4,148.1	1.43%	58.3%	43
Michigan	411,388	9,211.8	10,103.3	891.6	2.24%	91.2%	32
Minnesota	273,749	5,635.0	6,723.0	1,088.1	2.06%	83.8%	35
Mississippi	104,507	3,422.8	2,566.6	(856.2)	3.28%	133.4%	10
Missouri	255,872	5,873.9	6,284.0	410.1	2.30%	93.5%	30
Montana	41,774	0.0	1,025.9	1,025.9	0.00%	0.0%	49
Nebraska	90,094	2,160.1	2,212.6	52.5	2.40%	97.6%	26
Nevada	118,562	4,708.5	2,911.8	(1,796.7)	3.97%	161.7%	4
New Hampshire	71,235	0.0	1,749.5	1,749.5	0.00%	0.0%	50
New Jersey	524,836	9,146.0	12,889.5	3,743.5	1.74%	71.0%	40
New Mexico	79,002	3,239.3	1,940.2	(1,299.1)	4.10%	167.0%	3
New York	1,118,230	28,833.5	27,462.8	(1,370.7)	2.58%	105.0%	20
North Carolina	399,059	9,456.5	9,800.6	344.1	2.37%	96.5%	27
North Dakota	41,430	1,611.3	1,017.5	(593.8)	3.89%	158.4%	5
Ohio	497,064	14,160.6	12,207.5	(1,953.1)	2.85%	116.0%	15
Oklahoma	172,274	4,774.9	4,230.9	(544.0)	2.77%	112.9%	17
Oregon	168,246	0.0	4,132.0	4,132.0	0.00%	0.0%	51
Pennsylvania	619,904	10,723.2	15,224.3	4,501.1	1.73%	70.4%	41
Rhode Island	51,957	959.5	1,276.0	316.5	1.85%	75.2%	39
South Carolina	181,497	4,037.1	4,457.4	420.3	2.22%	90.6%	33
South Dakota	38,549	1,333.6	946.7	(386.9)	3.46%	140.9%	9
Tennessee	270,271	8,775.7	6,637.6	(2,138.1)	3.25%	132.2%	12
Texas	1,262,653	41,067.6	31,009.7	(10,058.0)	3.25%	132.4%	11
Utah	113,577	2,636.6	2,789.3	152.7	2.32%	94.5%	29
Vermont	29,513	378.7	724.8	346.1	1.28%	52.2%	45
Virginia	427,004	5,104.2	10,486.9	5,382.7	1.20%	48.7%	46
Washington	359,256	15,681.0	8,823.0	(6,857.9)	4.36%	177.7%	2
West Virginia	67,614	1,309.2	1,660.6	351.3	1.94%	78.8%	38
Wisconsin	258,418	5,283.1	6,346.5	1,063.4	2.04%	83.2%	36
Wyoming	32,375	1,049.5	795.1	(254.4)	3.24%	132.0%	13

**CHART III: FY 2015 INDIVIDUAL INCOME TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

10/06/17 State	Personal Income FY 2015 \$ Million	State & Local FY-15 Individual Inc. Tax Revenue \$ Million	Tax Capacity: Potent. Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)	Underutil. Potential: (Overutil.) \$ Million (C4-C3)	Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	14,991,944	367,859.6			2.45%		
Alabama	185,972	3,446.5	4,563.2	1,116.7	1.85%	75.5%	36
Alaska	40,707	0.0	998.8	998.8	0.00%	0.0%	51
Arizona	260,510	3,760.9	6,392.2	2,631.3	1.44%	58.8%	41
Arkansas	114,045	2,664.2	2,798.3	134.2	2.34%	95.2%	32
California	1,992,499	77,929.6	48,890.2	(29,039.3)	3.91%	159.4%	5
Colorado	268,635	6,375.2	6,591.5	216.3	2.37%	96.7%	30
Connecticut	236,878	8,182.1	5,812.3	(2,369.8)	3.45%	140.8%	8
Delaware	44,265	1,198.1	1,086.1	(112.0)	2.71%	110.3%	19
Dist. of Col.	46,955	1,868.5	1,152.1	(716.3)	3.98%	162.2%	4
Florida	871,164	0.0	21,375.9	21,375.9	0.00%	0.0%	50
Georgia	403,949	9,678.5	9,911.8	233.2	2.40%	97.6%	29
Hawaii	66,761	1,987.9	1,638.1	(349.8)	2.98%	121.4%	10
Idaho	61,086	1,478.4	1,498.9	20.5	2.42%	98.6%	27
Illinois	622,416	15,913.8	15,272.3	(641.5)	2.56%	104.2%	21
Indiana	266,219	6,451.0	6,532.3	81.3	2.42%	98.8%	26
Iowa	139,997	3,575.8	3,435.1	(140.7)	2.55%	104.1%	22
Kansas	131,957	2,264.8	3,237.9	973.0	1.72%	69.9%	38
Kentucky	168,559	5,374.3	4,136.0	(1,238.3)	3.19%	129.9%	9
Louisiana	198,979	2,983.1	4,882.4	1,899.3	1.50%	61.1%	40
Maine	54,926	1,533.1	1,347.7	(185.4)	2.79%	113.8%	14
Maryland	330,326	13,216.8	8,105.3	(5,111.5)	4.00%	163.1%	3
Massachusetts	405,228	14,491.9	9,943.1	(4,548.8)	3.58%	145.7%	7
Michigan	411,388	9,307.3	10,094.3	787.0	2.26%	92.2%	33
Minnesota	273,749	10,370.0	6,717.0	(3,653.0)	3.79%	154.4%	6
Mississippi	104,507	1,783.4	2,564.3	780.9	1.71%	69.5%	39
Missouri	255,872	6,233.0	6,278.4	45.4	2.44%	99.3%	25
Montana	41,774	1,180.5	1,025.0	(155.5)	2.83%	115.2%	12
Nebraska	90,094	2,239.6	2,210.6	(28.9)	2.49%	101.3%	24
Nevada	118,562	0.0	2,909.2	2,909.2	0.00%	0.0%	49
New Hampshire	71,235	96.0	1,747.9	1,651.9	0.13%	5.5%	43
New Jersey	524,836	13,250.0	12,878.0	(372.0)	2.52%	102.9%	23
New Mexico	79,002	1,381.3	1,938.5	557.2	1.75%	71.3%	37
New York	1,118,230	55,201.2	27,438.2	(27,763.1)	4.94%	201.2%	1
North Carolina	399,059	11,197.7	9,791.8	(1,405.9)	2.81%	114.4%	13
North Dakota	41,430	536.6	1,016.6	480.0	1.30%	52.8%	42
Ohio	497,064	13,777.0	12,196.5	(1,580.5)	2.77%	113.0%	17
Oklahoma	172,274	3,252.3	4,227.1	974.8	1.89%	76.9%	35
Oregon	168,246	7,309.1	4,128.3	(3,180.9)	4.34%	177.1%	2
Pennsylvania	619,904	16,337.9	15,210.7	(1,127.2)	2.64%	107.4%	20
Rhode Island	51,957	1,215.4	1,274.9	59.5	2.34%	95.3%	31
South Carolina	181,497	3,741.8	4,453.4	711.6	2.06%	84.0%	34
South Dakota	38,549	0.0	945.9	945.9	0.00%	0.0%	48
Tennessee	270,271	302.2	6,631.7	6,329.5	0.11%	4.6%	44
Texas	1,262,653	0.0	30,981.9	30,981.9	0.00%	0.0%	47
Utah	113,577	3,157.7	2,786.9	(370.9)	2.78%	113.3%	16
Vermont	29,513	709.3	724.2	14.8	2.40%	98.0%	28
Virginia	427,004	11,903.9	10,477.5	(1,426.5)	2.79%	113.6%	15
Washington	359,256	0.0	8,815.1	8,815.1	0.00%	0.0%	46
West Virginia	67,614	1,932.5	1,659.1	(273.4)	2.86%	116.5%	11
Wisconsin	258,418	7,069.2	6,340.8	(728.4)	2.74%	111.5%	18
Wyoming	32,375	0.0	794.4	794.4	0.00%	0.0%	45

**CHART IV: FY 2015 CORPORATE INCOME TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

10/06/17 State	Personal Income FY 2015 \$ Million	State & Local FY-15 Corporate Inc. Tax Revenue \$ Million	Tax Capacity: Potential Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)	Underutil Potential: (Overutil.) \$ Million (C4-C3)	Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	14,991,944	57,206.9			0.38%		
Alabama	185,972	533.6	709.6	176.1	0.29%	75.2%	34
Alaska	40,707	227.9	155.3	(72.5)	0.56%	146.7%	6
Arizona	260,510	691.0	994.1	303.1	0.27%	69.5%	36
Arkansas	114,045	476.6	435.2	(41.4)	0.42%	109.5%	16
California	1,992,499	9,007.2	7,603.1	(1,404.1)	0.45%	118.5%	14
Colorado	268,635	673.2	1,025.1	351.8	0.25%	65.7%	38
Connecticut	236,878	689.7	903.9	214.2	0.29%	76.3%	32
Delaware	44,265	406.5	168.9	(237.6)	0.92%	240.7%	3
Dist. of Col.	46,955	448.3	179.2	(269.1)	0.95%	250.2%	2
Florida	871,164	2,237.5	3,324.2	1,086.7	0.26%	67.3%	37
Georgia	403,949	1,000.5	1,541.4	540.9	0.25%	64.9%	39
Hawaii	66,761	72.2	254.7	182.5	0.11%	28.4%	45
Idaho	61,086	217.1	233.1	16.0	0.36%	93.1%	22
Illinois	622,416	4,054.3	2,375.0	(1,679.2)	0.65%	170.7%	5
Indiana	266,219	903.6	1,015.9	112.3	0.34%	88.9%	24
Iowa	139,997	463.2	534.2	71.0	0.33%	86.7%	27
Kansas	131,957	458.3	503.5	45.2	0.35%	91.0%	23
Kentucky	168,559	911.2	643.2	(268.0)	0.54%	141.7%	8
Louisiana	198,979	253.7	759.3	505.6	0.13%	33.4%	44
Maine	54,926	169.0	209.6	40.6	0.31%	80.6%	30
Maryland	330,326	1,003.6	1,260.5	256.9	0.30%	79.6%	31
Massachusetts	405,228	2,227.4	1,546.3	(681.1)	0.55%	144.0%	7
Michigan	411,388	1,185.6	1,569.8	384.2	0.29%	75.5%	33
Minnesota	273,749	1,476.6	1,044.6	(432.0)	0.54%	141.4%	9
Mississippi	104,507	534.5	398.8	(135.8)	0.51%	134.0%	11
Missouri	255,872	503.1	976.4	473.2	0.20%	51.5%	42
Montana	41,774	168.0	159.4	(8.6)	0.40%	105.4%	18
Nebraska	90,094	344.5	343.8	(0.7)	0.38%	100.2%	20
Nevada	118,562	0.0	452.4	452.4	0.00%	0.0%	51
New Hampshire	71,235	576.7	271.8	(304.9)	0.81%	212.2%	4
New Jersey	524,836	2,579.4	2,002.7	(576.7)	0.49%	128.8%	12
New Mexico	79,002	249.9	301.5	51.5	0.32%	82.9%	29
New York	1,118,230	12,142.9	4,267.0	(7,875.9)	1.09%	284.6%	1
North Carolina	399,059	1,330.2	1,522.7	192.5	0.33%	87.4%	26
North Dakota	41,430	186.0	158.1	(27.9)	0.45%	117.7%	15
Ohio	497,064	265.0	1,896.7	1,631.7	0.05%	14.0%	46
Oklahoma	172,274	388.5	657.4	268.8	0.23%	59.1%	40
Oregon	168,246	695.6	642.0	(53.6)	0.41%	108.3%	17
Pennsylvania	619,904	2,975.6	2,365.5	(610.1)	0.48%	125.8%	13
Rhode Island	51,957	176.3	198.3	21.9	0.34%	88.9%	25
South Carolina	181,497	377.3	692.6	315.2	0.21%	54.5%	41
South Dakota	38,549	4.3	147.1	142.8	0.01%	2.9%	47
Tennessee	270,271	1,401.0	1,031.3	(369.7)	0.52%	135.8%	10
Texas	1,262,653	0.0	4,818.1	4,818.1	0.00%	0.0%	50
Utah	113,577	368.7	433.4	64.7	0.32%	85.1%	28
Vermont	29,513	112.6	112.6	(0.0)	0.38%	100.0%	21
Virginia	427,004	817.9	1,629.4	811.5	0.19%	50.2%	43
Washington	359,256	0.0	1,370.9	1,370.9	0.00%	0.0%	49
West Virginia	67,614	188.8	258.0	69.2	0.28%	73.2%	35
Wisconsin	258,418	1,032.4	986.1	(46.3)	0.40%	104.7%	19
Wyoming	32,375	0.0	123.5	123.5	0.00%	0.0%	48

**CHART V: FY 2015 COMBINED CORPORATE & INDIVIDUAL INCOME TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

10/06/17 State	Personal Income FY 2015 \$ Million	State & Local FY-15 Combined IIT & CIT Tax Revenue \$ Million	Tax Capacity: Potent. Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)	Underutil. Potential: (Overutil.) \$ Million (C4-C3)	Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	14,991,944	425,066.4			2.84%		
Alabama	185,972	3,980.1	5,272.9	1,292.8	2.14%	75.5%	36
Alaska	40,707	227.9	1,154.2	926.3	0.56%	19.7%	45
Arizona	260,510	4,451.8	7,386.2	2,934.4	1.71%	60.3%	41
Arkansas	114,045	3,140.7	3,233.5	92.8	2.75%	97.1%	28
California	1,992,499	86,936.7	56,493.3	(30,443.4)	4.36%	153.9%	4
Colorado	268,635	7,048.5	7,616.6	568.1	2.62%	92.5%	32
Connecticut	236,878	8,871.8	6,716.2	(2,155.5)	3.75%	132.1%	8
Delaware	44,265	1,604.6	1,255.0	(349.6)	3.63%	127.9%	10
Dist. of Col.	46,955	2,316.7	1,331.3	(985.4)	4.93%	174.0%	2
Florida	871,164	2,237.5	24,700.1	22,462.6	0.26%	9.1%	46
Georgia	403,949	10,679.1	11,453.2	774.1	2.64%	93.2%	30
Hawaii	66,761	2,060.2	1,892.9	(167.3)	3.09%	108.8%	19
Idaho	61,086	1,695.5	1,732.0	36.5	2.78%	97.9%	26
Illinois	622,416	19,968.1	17,647.4	(2,320.7)	3.21%	113.2%	12
Indiana	266,219	7,354.6	7,548.1	193.6	2.76%	97.4%	27
Iowa	139,997	4,039.1	3,969.3	(69.8)	2.89%	101.8%	22
Kansas	131,957	2,723.1	3,741.4	1,018.3	2.06%	72.8%	39
Kentucky	168,559	6,285.5	4,779.1	(1,506.3)	3.73%	131.5%	9
Louisiana	198,979	3,236.8	5,641.7	2,404.9	1.63%	57.4%	42
Maine	54,926	1,702.1	1,557.3	(144.8)	3.10%	109.3%	18
Maryland	330,326	14,220.4	9,365.7	(4,854.6)	4.30%	151.8%	6
Massachusetts	405,228	16,719.3	11,489.4	(5,229.9)	4.13%	145.5%	7
Michigan	411,388	10,492.9	11,664.1	1,171.2	2.55%	90.0%	33
Minnesota	273,749	11,846.7	7,761.6	(4,085.1)	4.33%	152.6%	5
Mississippi	104,507	2,318.0	2,963.1	645.1	2.22%	78.2%	35
Missouri	255,872	6,736.1	7,254.7	518.6	2.63%	92.9%	31
Montana	41,774	1,348.5	1,184.4	(164.1)	3.23%	113.9%	11
Nebraska	90,094	2,584.1	2,554.4	(29.6)	2.87%	101.2%	23
Nevada	118,562	0.0	3,361.6	3,361.6	0.00%	0.0%	51
New Hampshire	71,235	672.7	2,019.7	1,347.0	0.94%	33.3%	43
New Jersey	524,836	15,829.4	14,880.7	(948.7)	3.02%	106.4%	20
New Mexico	79,002	1,631.2	2,239.9	608.7	2.06%	72.8%	38
New York	1,118,230	67,344.1	31,705.2	(35,639.0)	6.02%	212.4%	1
North Carolina	399,059	12,527.9	11,314.5	(1,213.4)	3.14%	110.7%	13
North Dakota	41,430	722.7	1,174.7	452.0	1.74%	61.5%	40
Ohio	497,064	14,042.0	14,093.2	51.2	2.82%	99.6%	24
Oklahoma	172,274	3,640.8	4,884.5	1,243.7	2.11%	74.5%	37
Oregon	168,246	8,004.7	4,770.3	(3,234.4)	4.76%	167.8%	3
Pennsylvania	619,904	19,313.5	17,576.1	(1,737.3)	3.12%	109.9%	16
Rhode Island	51,957	1,391.7	1,473.1	81.4	2.68%	94.5%	29
South Carolina	181,497	4,119.1	5,146.0	1,026.8	2.27%	80.0%	34
South Dakota	38,549	4.3	1,093.0	1,088.6	0.01%	0.4%	47
Tennessee	270,271	1,703.2	7,663.0	5,959.8	0.63%	22.2%	44
Texas	1,262,653	0.0	35,800.0	35,800.0	0.00%	0.0%	50
Utah	113,577	3,526.4	3,220.2	(306.2)	3.10%	109.5%	17
Vermont	29,513	822.0	836.8	14.8	2.79%	98.2%	25
Virginia	427,004	12,721.8	12,106.8	(615.0)	2.98%	105.1%	21
Washington	359,256	0.0	10,186.0	10,186.0	0.00%	0.0%	49
West Virginia	67,614	2,121.2	1,917.1	(204.1)	3.14%	110.6%	14
Wisconsin	258,418	8,101.7	7,326.9	(774.7)	3.14%	110.6%	15
Wyoming	32,375	0.0	917.9	917.9	0.00%	0.0%	48

**CHART VI: FY 2015, MOTOR FUELS & LICENSE TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

10/06/17 State	Personal Income FY 2015 \$ Million	State & Local FY-15 Motor Vehicle Tax Revenue \$ Million	Tax Capacity: Potent. Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)	Underutil. Potential: (Overutil.) \$ Million (C4-C3)	Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	14,991,944	70,243.4			0.47%		
Alabama	185,972	870.3	871.4	1.1	0.47%	99.9%	33
Alaska	40,707	125.5	190.7	65.2	0.31%	65.8%	45
Arizona	260,510	963.8	1,220.6	256.8	0.37%	79.0%	41
Arkansas	114,045	619.4	534.3	(85.1)	0.54%	115.9%	21
California	1,992,499	9,632.4	9,335.7	(296.8)	0.48%	103.2%	31
Colorado	268,635	1,239.0	1,258.7	19.7	0.46%	98.4%	35
Connecticut	236,878	701.7	1,109.9	408.1	0.30%	63.2%	46
Delaware	44,265	172.1	207.4	35.3	0.39%	83.0%	38
Dist. of Col.	46,955	62.9	220.0	157.1	0.13%	28.6%	51
Florida	871,164	4,603.6	4,081.8	(521.8)	0.53%	112.8%	23
Georgia	403,949	1,377.0	1,892.7	515.6	0.34%	72.8%	43
Hawaii	66,761	529.9	312.8	(217.1)	0.79%	169.4%	4
Idaho	61,086	410.3	286.2	(124.1)	0.67%	143.3%	7
Illinois	622,416	3,189.6	2,916.3	(273.3)	0.51%	109.4%	27
Indiana	266,219	1,137.2	1,247.3	110.2	0.43%	91.2%	36
Iowa	139,997	1,156.6	655.9	(500.7)	0.83%	176.3%	3
Kansas	131,957	691.4	618.3	(73.1)	0.52%	111.8%	25
Kentucky	168,559	1,065.2	789.8	(275.4)	0.63%	134.9%	12
Louisiana	198,979	685.6	932.3	246.7	0.34%	73.5%	42
Maine	54,926	350.8	257.4	(93.4)	0.64%	136.3%	11
Maryland	330,326	1,408.6	1,547.7	139.1	0.43%	91.0%	37
Massachusetts	405,228	1,197.2	1,898.7	701.5	0.30%	63.1%	47
Michigan	411,388	2,028.5	1,927.5	(100.9)	0.49%	105.2%	28
Minnesota	273,749	1,618.4	1,282.6	(335.7)	0.59%	126.2%	14
Mississippi	104,507	597.7	489.7	(108.0)	0.57%	122.1%	18
Missouri	255,872	987.5	1,198.9	211.3	0.39%	82.4%	39
Montana	41,774	391.7	195.7	(195.9)	0.94%	200.1%	1
Nebraska	90,094	523.9	422.1	(101.7)	0.58%	124.1%	16
Nevada	118,562	634.4	555.5	(78.9)	0.54%	114.2%	22
New Hampshire	71,235	269.3	333.8	64.5	0.38%	80.7%	40
New Jersey	524,836	1,172.6	2,459.1	1,286.4	0.22%	47.7%	50
New Mexico	79,002	435.7	370.2	(65.6)	0.55%	117.7%	20
New York	1,118,230	3,147.0	5,239.4	2,092.3	0.28%	60.1%	48
North Carolina	399,059	2,614.0	1,869.8	(744.3)	0.66%	139.8%	8
North Dakota	41,430	356.8	194.1	(162.7)	0.86%	183.8%	2
Ohio	497,064	2,760.7	2,328.9	(431.7)	0.56%	118.5%	19
Oklahoma	172,274	1,188.4	807.2	(381.3)	0.69%	147.2%	5
Oregon	168,246	1,093.8	788.3	(305.5)	0.65%	138.8%	9
Pennsylvania	619,904	3,624.4	2,904.5	(719.9)	0.58%	124.8%	15
Rhode Island	51,957	140.9	243.4	102.6	0.27%	57.9%	49
South Carolina	181,497	848.2	850.4	2.2	0.47%	99.7%	34
South Dakota	38,549	243.1	180.6	(62.5)	0.63%	134.6%	13
Tennessee	270,271	1,308.4	1,266.3	(42.1)	0.48%	103.3%	30
Texas	1,262,653	5,913.2	5,916.0	2.8	0.47%	100.0%	32
Utah	113,577	553.8	532.2	(21.7)	0.49%	104.1%	29
Vermont	29,513	155.7	138.3	(17.4)	0.53%	112.6%	24
Virginia	427,004	1,448.7	2,000.7	552.0	0.34%	72.4%	44
Washington	359,256	1,854.6	1,683.3	(171.3)	0.52%	110.2%	26
West Virginia	67,614	436.4	316.8	(119.6)	0.65%	137.7%	10
Wisconsin	258,418	1,486.2	1,210.8	(275.4)	0.58%	122.7%	17
Wyoming	32,375	219.3	151.7	(67.6)	0.68%	144.6%	6

**CHART VII: FY 2015 OVERALL TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

10/06/17 State	Personal Income FY 2015 \$ Million	State & Local FY-15 Total Tax Revenue \$ Million	Tax Capacity: Potent. Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)	Underutil. Potential: (Overutil.) \$ Million (C4-C3)	Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	14,991,944	1,567,019.9			10.45%		
Alabama	185,972	15,262.7	19,438.6	4,175.9	8.21%	78.5%	48
Alaska	40,707	2,585.1	4,254.9	1,669.8	6.35%	60.8%	51
Arizona	260,510	23,761.5	27,229.6	3,468.1	9.12%	87.3%	40
Arkansas	114,045	11,519.8	11,920.5	400.7	10.10%	96.6%	26
California	1,992,499	228,664.5	208,264.2	(20,400.3)	11.48%	109.8%	10
Colorado	268,635	25,057.7	28,078.8	3,021.1	9.33%	89.2%	36
Connecticut	236,878	26,607.1	24,759.5	(1,847.6)	11.23%	107.5%	12
Delaware	44,265	4,502.3	4,626.7	124.5	10.17%	97.3%	25
Dist. of Col.	46,955	7,109.2	4,907.9	(2,201.3)	15.14%	144.9%	3
Florida	871,164	69,901.2	91,057.6	21,156.4	8.02%	76.8%	49
Georgia	403,949	35,902.7	42,222.4	6,319.7	8.89%	85.0%	42
Hawaii	66,761	8,709.5	6,978.1	(1,731.4)	13.05%	124.8%	4
Idaho	61,086	5,680.6	6,385.0	704.4	9.30%	89.0%	37
Illinois	622,416	73,838.2	65,057.5	(8,780.7)	11.86%	113.5%	8
Indiana	266,219	25,388.7	27,826.3	2,437.6	9.54%	91.2%	33
Iowa	139,997	14,858.5	14,633.0	(225.5)	10.61%	101.5%	19
Kansas	131,957	12,770.0	13,792.7	1,022.7	9.68%	92.6%	30
Kentucky	168,559	16,735.7	17,618.5	882.8	9.93%	95.0%	29
Louisiana	198,979	18,448.0	20,798.1	2,350.1	9.27%	88.7%	38
Maine	54,926	6,787.3	5,741.1	(1,046.2)	12.36%	118.2%	5
Maryland	330,326	35,114.0	34,527.1	(586.9)	10.63%	101.7%	16
Massachusetts	405,228	43,071.7	42,356.1	(715.6)	10.63%	101.7%	18
Michigan	411,388	39,765.9	43,000.0	3,234.1	9.67%	92.5%	31
Minnesota	273,749	32,640.2	28,613.4	(4,026.9)	11.92%	114.1%	7
Mississippi	104,507	10,979.6	10,923.5	(56.1)	10.51%	100.5%	20
Missouri	255,872	22,169.3	26,744.8	4,575.5	8.66%	82.9%	45
Montana	41,774	4,175.3	4,366.4	191.1	9.99%	95.6%	28
Nebraska	90,094	9,576.9	9,417.0	(160.0)	10.63%	101.7%	17
Nevada	118,562	11,850.3	12,392.6	542.3	10.00%	95.6%	27
New Hampshire	71,235	6,183.7	7,445.8	1,262.1	8.68%	83.0%	44
New Jersey	524,836	59,693.0	54,858.1	(4,835.0)	11.37%	108.8%	11
New Mexico	79,002	8,655.5	8,257.6	(397.9)	10.96%	104.8%	15
New York	1,118,230	172,649.3	116,882.0	(55,767.3)	15.44%	147.7%	2
North Carolina	399,059	38,043.3	41,711.3	3,668.1	9.53%	91.2%	34
North Dakota	41,430	6,949.8	4,330.4	(2,619.4)	16.77%	160.5%	1
Ohio	497,064	51,256.8	51,955.1	698.3	10.31%	98.7%	23
Oklahoma	172,274	14,459.6	18,006.8	3,547.2	8.39%	80.3%	47
Oregon	168,246	17,567.6	17,585.8	18.2	10.44%	99.9%	21
Pennsylvania	619,904	63,366.2	64,794.9	1,428.7	10.22%	97.8%	24
Rhode Island	51,957	5,723.0	5,430.8	(292.2)	11.01%	105.4%	14
South Carolina	181,497	16,768.9	18,970.8	2,201.9	9.24%	88.4%	39
South Dakota	38,549	3,292.5	4,029.3	736.8	8.54%	81.7%	46
Tennessee	270,271	21,567.6	28,249.9	6,682.3	7.98%	76.3%	50
Texas	1,262,653	113,185.9	131,977.7	18,791.7	8.96%	85.8%	41
Utah	113,577	10,850.6	11,871.5	1,021.0	9.55%	91.4%	32
Vermont	29,513	3,631.4	3,084.8	(546.6)	12.30%	117.7%	6
Virginia	427,004	37,366.3	44,632.2	7,265.9	8.75%	83.7%	43
Washington	359,256	34,169.0	37,551.0	3,382.0	9.51%	91.0%	35
West Virginia	67,614	7,557.0	7,067.3	(489.7)	11.18%	106.9%	13
Wisconsin	258,418	26,902.0	27,010.9	108.9	10.41%	99.6%	22
Wyoming	32,375	3,747.4	3,384.0	(363.3)	11.57%	110.7%	9

CHART VIII: FY 2015 PER CAPITA PROPERTY TAX BURDEN

10/06/17 State	July 1, 2015 Population in Millions	Property Tax Revenue \$ Million	Per Capita Tax Capacity (\$)	Tax Effort: Per Capita Tax Capacity Index	Rank: Based on Tax Effort
United States	320.897	488,045.3			
Alabama	4.854	2,622.7	7,382.16	35.5%	51
Alaska	0.738	1,477.9	1,121.97	131.7%	12
Arizona	6.818	7,076.8	10,368.70	68.3%	35
Arkansas	2.978	2,080.6	4,528.96	45.9%	49
California	38.994	56,795.5	59,305.11	95.8%	22
Colorado	5.449	7,540.5	8,287.00	91.0%	26
Connecticut	3.585	10,221.5	5,451.95	187.5%	4
Delaware	0.944	809.0	1,435.83	56.3%	46
Dist. of Col.	0.670	2,251.7	1,019.56	220.9%	1
Florida	20.245	24,979.6	30,790.09	81.1%	30
Georgia	10.199	11,489.7	15,512.06	74.1%	33
Hawaii	1.425	1,531.3	2,167.49	70.6%	34
Idaho	1.653	1,595.1	2,513.75	63.5%	40
Illinois	12.839	26,844.5	19,526.65	137.5%	10
Indiana	6.613	6,453.3	10,057.23	64.2%	38
Iowa	3.122	4,902.1	4,748.18	103.2%	16
Kansas	2.907	4,193.5	4,420.77	94.9%	23
Kentucky	4.425	3,456.2	6,729.30	51.4%	47
Louisiana	4.669	4,057.8	7,100.93	57.1%	44
Maine	1.329	2,731.8	2,021.94	135.1%	11
Maryland	5.995	9,342.2	9,117.65	102.5%	17
Massachusetts	6.784	15,343.3	10,318.02	148.7%	9
Michigan	9.918	13,714.0	15,083.66	90.9%	27
Minnesota	5.482	8,418.4	8,338.13	101.0%	18
Mississippi	2.989	2,907.4	4,546.50	63.9%	39
Missouri	6.076	6,025.5	9,241.18	65.2%	36
Montana	1.032	1,558.3	1,569.66	99.3%	20
Nebraska	1.894	3,593.6	2,880.19	124.8%	13
Nevada	2.884	2,773.1	4,385.85	63.2%	41
New Hampshire	1.330	4,064.1	2,022.94	200.9%	3
New Jersey	8.935	27,540.8	13,589.71	202.7%	2
New Mexico	2.080	1,606.5	3,163.93	50.8%	48
New York	19.747	53,387.2	30,033.10	177.8%	5
North Carolina	10.035	9,565.4	15,262.32	62.7%	42
North Dakota	0.757	924.6	1,151.06	80.3%	31
Ohio	11.605	14,765.9	17,649.95	83.7%	29
Oklahoma	3.907	2,652.4	5,942.71	44.6%	50
Oregon	4.025	5,657.3	6,120.99	92.4%	25
Pennsylvania	12.792	18,958.9	19,454.95	97.5%	21
Rhode Island	1.056	2,471.0	1,605.45	153.9%	8
South Carolina	4.895	5,530.7	7,444.46	74.3%	32
South Dakota	0.858	1,185.5	1,304.79	90.9%	28
Tennessee	6.595	5,693.6	10,030.29	56.8%	45
Texas	27.430	47,559.1	41,717.20	114.0%	14
Utah	2.991	2,923.9	4,548.39	64.3%	37
Vermont	0.626	1,591.2	952.20	167.1%	6
Virginia	8.368	12,742.2	12,726.10	100.1%	19
Washington	7.160	10,100.4	10,889.94	92.8%	24
West Virginia	1.841	1,637.6	2,800.02	58.5%	43
Wisconsin	5.768	9,324.8	8,772.27	106.3%	15
Wyoming	0.587	1,375.5	892.08	154.2%	7

CHART IX: FY 2015 PER CAPITA SALES TAX BURDEN

10/06/17 State	July 1, 2015 Population in Millions	Sales Tax Revenue \$ Million	Per Capita Tax Capacity (\$)	Tax Effort: Per Capita Tax Capacity Index	Rank: Based on Tax Effort
United States	320.897	368,189.3			
Alabama	4.854	4,558.5	5,569.22	81.9%	32
Alaska	0.738	231.2	846.43	27.3%	47
Arizona	6.818	9,279.3	7,822.31	118.6%	14
Arkansas	2.978	4,266.5	3,416.72	124.9%	12
California	38.994	49,944.5	44,740.73	111.6%	16
Colorado	5.449	6,592.4	6,251.85	105.4%	19
Connecticut	3.585	4,082.8	4,113.04	99.3%	23
Delaware	0.944	0.0	1,083.21	0.0%	51
Dist. of Col.	0.670	1,315.9	769.17	171.1%	4
Florida	20.245	23,888.8	23,228.54	102.8%	20
Georgia	10.199	9,190.4	11,702.55	78.5%	36
Hawaii	1.425	3,216.4	1,635.19	196.7%	1
Idaho	1.653	1,464.9	1,896.42	77.2%	37
Illinois	12.839	13,057.7	14,731.22	88.6%	28
Indiana	6.613	7,279.6	7,587.34	95.9%	24
Iowa	3.122	3,357.9	3,582.11	93.7%	25
Kansas	2.907	4,021.0	3,335.10	120.6%	13
Kentucky	4.425	3,267.3	5,076.70	64.4%	42
Louisiana	4.669	7,103.7	5,357.06	132.6%	9
Maine	1.329	1,283.4	1,525.38	84.1%	30
Maryland	5.995	4,409.9	6,878.50	64.1%	43
Massachusetts	6.784	5,803.9	7,784.08	74.6%	39
Michigan	9.918	9,211.8	11,379.35	81.0%	33
Minnesota	5.482	5,635.0	6,290.42	89.6%	26
Mississippi	2.989	3,422.8	3,429.96	99.8%	21
Missouri	6.076	5,873.9	6,971.69	84.3%	29
Montana	1.032	0.0	1,184.18	0.0%	50
Nebraska	1.894	2,160.1	2,172.86	99.4%	22
Nevada	2.884	4,708.5	3,308.76	142.3%	6
New Hampshire	1.330	0.0	1,526.14	0.0%	49
New Jersey	8.935	9,146.0	10,252.29	89.2%	27
New Mexico	2.080	3,239.3	2,386.92	135.7%	7
New York	19.747	28,833.5	22,657.46	127.3%	11
North Carolina	10.035	9,456.5	11,514.14	82.1%	31
North Dakota	0.757	1,611.3	868.37	185.6%	3
Ohio	11.605	14,160.6	13,315.41	106.3%	18
Oklahoma	3.907	4,774.9	4,483.28	106.5%	17
Oregon	4.025	0.0	4,617.77	0.0%	48
Pennsylvania	12.792	10,723.2	14,677.13	73.1%	40
Rhode Island	1.056	959.5	1,211.18	79.2%	35
South Carolina	4.895	4,037.1	5,616.22	71.9%	41
South Dakota	0.858	1,333.6	984.36	135.5%	8
Tennessee	6.595	8,775.7	7,567.01	116.0%	15
Texas	27.430	41,067.6	31,472.13	130.5%	10
Utah	2.991	2,636.6	3,431.38	76.8%	38
Vermont	0.626	378.7	718.36	52.7%	46
Virginia	8.368	5,104.2	9,600.77	53.2%	45
Washington	7.160	15,681.0	8,215.55	190.9%	2
West Virginia	1.841	1,309.2	2,112.38	62.0%	44
Wisconsin	5.768	5,283.1	6,617.94	79.8%	34
Wyoming	0.587	1,049.5	673.00	155.9%	5

CHART X: FY 2015 PER CAPITA INDIVIDUAL INCOME TAX BURDEN

10/06/17 State	July 1, 2015 Population in Millions	Individual Income Tax Revenue \$ Million	Per Capita Tax Capacity (\$)	Tax Effort: Per Capita Tax Capacity Index	Rank: Based on Tax Effort
United States	320.897	367,859.6			
Alabama	4.854	3,446.5	5,564.24	61.9%	37
Alaska	0.738	0.0	845.67	0.0%	51
Arizona	6.818	3,760.9	7,815.31	48.1%	42
Arkansas	2.978	2,664.2	3,413.66	78.0%	32
California	38.994	77,929.6	44,700.67	174.3%	6
Colorado	5.449	6,375.2	6,246.25	102.1%	19
Connecticut	3.585	8,182.1	4,109.35	199.1%	3
Delaware	0.944	1,198.1	1,082.24	110.7%	13
Dist. of Col.	0.670	1,868.5	768.49	243.1%	2
Florida	20.245	0.0	23,207.74	0.0%	50
Georgia	10.199	9,678.5	11,692.07	82.8%	30
Hawaii	1.425	1,987.9	1,633.73	121.7%	11
Idaho	1.653	1,478.4	1,894.72	78.0%	33
Illinois	12.839	15,913.8	14,718.03	108.1%	14
Indiana	6.613	6,451.0	7,580.54	85.1%	29
Iowa	3.122	3,575.8	3,578.90	99.9%	22
Kansas	2.907	2,264.8	3,332.12	68.0%	35
Kentucky	4.425	5,374.3	5,072.15	106.0%	16
Louisiana	4.669	2,983.1	5,352.26	55.7%	40
Maine	1.329	1,533.1	1,524.02	100.6%	20
Maryland	5.995	13,216.8	6,872.34	192.3%	4
Massachusetts	6.784	14,491.9	7,777.11	186.3%	5
Michigan	9.918	9,307.3	11,369.16	81.9%	31
Minnesota	5.482	10,370.0	6,284.78	165.0%	7
Mississippi	2.989	1,783.4	3,426.88	52.0%	41
Missouri	6.076	6,233.0	6,965.45	89.5%	28
Montana	1.032	1,180.5	1,183.12	99.8%	23
Nebraska	1.894	2,239.6	2,170.92	103.2%	18
Nevada	2.884	0.0	3,305.79	0.0%	49
New Hampshire	1.330	96.0	1,524.77	6.3%	43
New Jersey	8.935	13,250.0	10,243.11	129.4%	9
New Mexico	2.080	1,381.3	2,384.78	57.9%	39
New York	19.747	55,201.2	22,637.17	243.9%	1
North Carolina	10.035	11,197.7	11,503.83	97.3%	25
North Dakota	0.757	536.6	867.60	61.9%	38
Ohio	11.605	13,777.0	13,303.49	103.6%	17
Oklahoma	3.907	3,252.3	4,479.26	72.6%	34
Oregon	4.025	7,309.1	4,613.64	158.4%	8
Pennsylvania	12.792	16,337.9	14,663.99	111.4%	12
Rhode Island	1.056	1,215.4	1,210.09	100.4%	21
South Carolina	4.895	3,741.8	5,611.19	66.7%	36
South Dakota	0.858	0.0	983.47	0.0%	48
Tennessee	6.595	302.2	7,560.24	4.0%	44
Texas	27.430	0.0	31,443.94	0.0%	47
Utah	2.991	3,157.7	3,428.31	92.1%	26
Vermont	0.626	709.3	717.72	98.8%	24
Virginia	8.368	11,903.9	9,592.18	124.1%	10
Washington	7.160	0.0	8,208.19	0.0%	46
West Virginia	1.841	1,932.5	2,110.49	91.6%	27
Wisconsin	5.768	7,069.2	6,612.02	106.9%	15
Wyoming	0.587	0.0	672.40	0.0%	45

CHART XI: FY 2015 PER CAPITA CORPORATE INCOME TAX BURDEN

10/06/17 State	July 1, 2015 Population in Millions	Corporate Income Tax Revenue \$ Million	Per Capita Tax Capacity (\$)	Tax Effort: Per Capita Tax Capacity Index	Rank: Based on Tax Effort
United States	320.897	57,206.9			
Alabama	4.854	533.6	865.31	61.7%	36
Alaska	0.738	227.9	131.51	173.3%	7
Arizona	6.818	691.0	1,215.38	56.9%	38
Arkansas	2.978	476.6	530.87	89.8%	24
California	38.994	9,007.2	6,951.52	129.6%	12
Colorado	5.449	673.2	971.37	69.3%	31
Connecticut	3.585	689.7	639.06	107.9%	15
Delaware	0.944	406.5	168.30	241.5%	4
Dist. of Col.	0.670	448.3	119.51	375.1%	1
Florida	20.245	2,237.5	3,609.10	62.0%	35
Georgia	10.199	1,000.5	1,818.27	55.0%	40
Hawaii	1.425	72.2	254.07	28.4%	45
Idaho	1.653	217.1	294.65	73.7%	29
Illinois	12.839	4,054.3	2,288.84	177.1%	6
Indiana	6.613	903.6	1,178.87	76.6%	27
Iowa	3.122	463.2	556.56	83.2%	26
Kansas	2.907	458.3	518.19	88.4%	25
Kentucky	4.425	911.2	788.78	115.5%	14
Louisiana	4.669	253.7	832.34	30.5%	44
Maine	1.329	169.0	237.00	71.3%	30
Maryland	5.995	1,003.6	1,068.74	93.9%	21
Massachusetts	6.784	2,227.4	1,209.44	184.2%	5
Michigan	9.918	1,185.6	1,768.05	67.1%	34
Minnesota	5.482	1,476.6	977.36	151.1%	9
Mississippi	2.989	534.5	532.92	100.3%	19
Missouri	6.076	503.1	1,083.22	46.4%	42
Montana	1.032	168.0	183.99	91.3%	23
Nebraska	1.894	344.5	337.61	102.0%	16
Nevada	2.884	0.0	514.09	0.0%	51
New Hampshire	1.330	576.7	237.12	243.2%	3
New Jersey	8.935	2,579.4	1,592.93	161.9%	8
New Mexico	2.080	249.9	370.86	67.4%	33
New York	19.747	12,142.9	3,520.37	344.9%	2
North Carolina	10.035	1,330.2	1,788.99	74.4%	28
North Dakota	0.757	186.0	134.92	137.9%	10
Ohio	11.605	265.0	2,068.86	12.8%	46
Oklahoma	3.907	388.5	696.58	55.8%	39
Oregon	4.025	695.6	717.48	96.9%	20
Pennsylvania	12.792	2,975.6	2,280.44	130.5%	11
Rhode Island	1.056	176.3	188.19	93.7%	22
South Carolina	4.895	377.3	872.61	43.2%	43
South Dakota	0.858	4.3	152.94	2.8%	47
Tennessee	6.595	1,401.0	1,175.71	119.2%	13
Texas	27.430	0.0	4,889.93	0.0%	50
Utah	2.991	368.7	533.15	69.2%	32
Vermont	0.626	112.6	111.61	100.9%	17
Virginia	8.368	817.9	1,491.71	54.8%	41
Washington	7.160	0.0	1,276.48	0.0%	49
West Virginia	1.841	188.8	328.21	57.5%	37
Wisconsin	5.768	1,032.4	1,028.25	100.4%	18
Wyoming	0.587	0.0	104.57	0.0%	48

**CHART XII: FY 2015 PER CAPITA COMBINED CORPORATE & INDIVIDUAL
INCOME TAX BURDEN**

10/06/17 State	July 1, 2015 Population in Millions	Income Tax Revenue \$ Million	Per Capita Tax Capacity (\$)	Tax Effort: Per Capita Tax Capacity Index	Rank: Based on Tax Effort
United States	320.897	425,066.4			
Alabama	4.854	3,980.1	6,429.55	61.9%	38
Alaska	0.738	227.9	977.18	23.3%	44
Arizona	6.818	4,451.8	9,030.69	49.3%	42
Arkansas	2.978	3,140.7	3,944.53	79.6%	31
California	38.994	86,936.7	51,652.19	168.3%	6
Colorado	5.449	7,048.5	7,217.62	97.7%	22
Connecticut	3.585	8,871.8	4,748.41	186.8%	3
Delaware	0.944	1,604.6	1,250.54	128.3%	10
Dist. of Col.	0.670	2,316.7	888.00	260.9%	1
Florida	20.245	2,237.5	26,816.84	8.3%	46
Georgia	10.199	10,679.1	13,510.34	79.0%	32
Hawaii	1.425	2,060.2	1,887.79	109.1%	14
Idaho	1.653	1,695.5	2,189.37	77.4%	33
Illinois	12.839	19,968.1	17,006.87	117.4%	11
Indiana	6.613	7,354.6	8,759.41	84.0%	28
Iowa	3.122	4,039.1	4,135.46	97.7%	21
Kansas	2.907	2,723.1	3,850.30	70.7%	35
Kentucky	4.425	6,285.5	5,860.93	107.2%	15
Louisiana	4.669	3,236.8	6,184.60	52.3%	41
Maine	1.329	1,702.1	1,761.02	96.7%	23
Maryland	5.995	14,220.4	7,941.08	179.1%	5
Massachusetts	6.784	16,719.3	8,986.55	186.0%	4
Michigan	9.918	10,492.9	13,137.21	79.9%	30
Minnesota	5.482	11,846.7	7,262.15	163.1%	7
Mississippi	2.989	2,318.0	3,959.81	58.5%	40
Missouri	6.076	6,736.1	8,048.67	83.7%	29
Montana	1.032	1,348.5	1,367.11	98.6%	20
Nebraska	1.894	2,584.1	2,508.52	103.0%	17
Nevada	2.884	0.0	3,819.89	0.0%	51
New Hampshire	1.330	672.7	1,761.89	38.2%	43
New Jersey	8.935	15,829.4	11,836.05	133.7%	9
New Mexico	2.080	1,631.2	2,755.65	59.2%	39
New York	19.747	67,344.1	26,157.53	257.5%	2
North Carolina	10.035	12,527.9	13,292.82	94.2%	24
North Dakota	0.757	722.7	1,002.52	72.1%	34
Ohio	11.605	14,042.0	15,372.35	91.3%	25
Oklahoma	3.907	3,640.8	5,175.84	70.3%	36
Oregon	4.025	8,004.7	5,331.11	150.2%	8
Pennsylvania	12.792	19,313.5	16,944.43	114.0%	13
Rhode Island	1.056	1,391.7	1,398.28	99.5%	18
South Carolina	4.895	4,119.1	6,483.80	63.5%	37
South Dakota	0.858	4.3	1,136.42	0.4%	47
Tennessee	6.595	1,703.2	8,735.95	19.5%	45
Texas	27.430	0.0	36,333.88	0.0%	50
Utah	2.991	3,526.4	3,961.45	89.0%	26
Vermont	0.626	822.0	829.33	99.1%	19
Virginia	8.368	12,721.8	11,083.88	114.8%	12
Washington	7.160	0.0	9,484.67	0.0%	49
West Virginia	1.841	2,121.2	2,438.70	87.0%	27
Wisconsin	5.768	8,101.7	7,640.27	106.0%	16
Wyoming	0.587	0.0	776.96	0.0%	48

**CHART XIII: FY 2015 PER CAPITA COMBINED MOTOR FUELS & LICENSE
TAX BURDEN**

10/06/17 State	July 1, 2015 Population in Millions	Motor Vehicle Tax Revenue \$ Million	Per Capita Tax Capacity (\$)	Tax Effort: Per Capita Tax Capacity Index	Rank: Based on Tax Effort
United States	320.897	70,243.4			
Alabama	4.854	870.3	1,062.50	81.9%	38
Alaska	0.738	125.5	161.48	77.7%	43
Arizona	6.818	963.8	1,492.35	64.6%	47
Arkansas	2.978	619.4	651.84	95.0%	30
California	38.994	9,632.4	8,535.66	112.8%	19
Colorado	5.449	1,239.0	1,192.73	103.9%	26
Connecticut	3.585	701.7	784.69	89.4%	35
Delaware	0.944	172.1	206.66	83.3%	37
Dist. of Col.	0.670	62.9	146.74	42.9%	51
Florida	20.245	4,603.6	4,431.55	103.9%	25
Georgia	10.199	1,377.0	2,232.62	61.7%	48
Hawaii	1.425	529.9	311.96	169.9%	4
Idaho	1.653	410.3	361.80	113.4%	18
Illinois	12.839	3,189.6	2,810.43	113.5%	17
Indiana	6.613	1,137.2	1,447.52	78.6%	42
Iowa	3.122	1,156.6	683.40	169.2%	5
Kansas	2.907	691.4	636.27	108.7%	22
Kentucky	4.425	1,065.2	968.53	110.0%	20
Louisiana	4.669	685.6	1,022.02	67.1%	46
Maine	1.329	350.8	291.01	120.5%	12
Maryland	5.995	1,408.6	1,312.28	107.3%	24
Massachusetts	6.784	1,197.2	1,485.05	80.6%	39
Michigan	9.918	2,028.5	2,170.96	93.4%	31
Minnesota	5.482	1,618.4	1,200.09	134.9%	7
Mississippi	2.989	597.7	654.37	91.3%	33
Missouri	6.076	987.5	1,330.06	74.2%	44
Montana	1.032	391.7	225.92	173.4%	2
Nebraska	1.894	523.9	414.54	126.4%	10
Nevada	2.884	634.4	631.25	100.5%	27
New Hampshire	1.330	269.3	291.16	92.5%	32
New Jersey	8.935	1,172.6	1,955.94	60.0%	50
New Mexico	2.080	435.7	455.38	95.7%	29
New York	19.747	3,147.0	4,322.60	72.8%	45
North Carolina	10.035	2,614.0	2,196.67	119.0%	13
North Dakota	0.757	356.8	165.67	215.4%	1
Ohio	11.605	2,760.7	2,540.32	108.7%	21
Oklahoma	3.907	1,188.4	855.32	138.9%	6
Oregon	4.025	1,093.8	880.98	124.2%	11
Pennsylvania	12.792	3,624.4	2,800.11	129.4%	9
Rhode Island	1.056	140.9	231.07	61.0%	49
South Carolina	4.895	848.2	1,071.47	79.2%	40
South Dakota	0.858	243.1	187.80	129.4%	8
Tennessee	6.595	1,308.4	1,443.64	90.6%	34
Texas	27.430	5,913.2	6,004.27	98.5%	28
Utah	2.991	553.8	654.64	84.6%	36
Vermont	0.626	155.7	137.05	113.6%	16
Virginia	8.368	1,448.7	1,831.64	79.1%	41
Washington	7.160	1,854.6	1,567.37	118.3%	14
West Virginia	1.841	436.4	403.00	108.3%	23
Wisconsin	5.768	1,486.2	1,262.58	117.7%	15
Wyoming	0.587	219.3	128.40	170.8%	3

**CHART XIV: FY 2015 PER CAPITA OVERALL
TAX BURDEN**

10/06/17 State	July 1, 2015 Population in Millions	Overall Tax Revenue \$ Million	Per Capita Tax Capacity (\$)	Tax Effort Per Capita Tax Capacity Index	Rank: Based on Tax Effort
United States	320.897	1,567,019.9			
Alabama	4.854	15,262.7	23,702.71	64.4%	51
Alaska	0.738	2,585.1	3,602.42	71.8%	45
Arizona	6.818	23,761.5	33,291.91	71.4%	46
Arkansas	2.978	11,519.8	14,541.61	79.2%	35
California	38.994	228,664.5	190,417.34	120.1%	10
Colorado	5.449	25,057.7	26,607.97	94.2%	23
Connecticut	3.585	26,607.1	17,505.15	152.0%	4
Delaware	0.944	4,502.3	4,610.16	97.7%	19
Dist. of Col.	0.670	7,109.2	3,273.62	217.2%	1
Florida	20.245	69,901.2	98,861.07	70.7%	47
Georgia	10.199	35,902.7	49,806.26	72.1%	44
Hawaii	1.425	8,709.5	6,959.40	125.1%	8
Idaho	1.653	5,680.6	8,071.18	70.4%	48
Illinois	12.839	73,838.2	62,696.34	117.8%	13
Indiana	6.613	25,388.7	32,291.83	78.6%	36
Iowa	3.122	14,858.5	15,245.51	97.5%	20
Kansas	2.907	12,770.0	14,194.26	90.0%	26
Kentucky	4.425	16,735.7	21,606.50	77.5%	39
Louisiana	4.669	18,448.0	22,799.72	80.9%	34
Maine	1.329	6,787.3	6,492.06	104.5%	15
Maryland	5.995	35,114.0	29,275.03	119.9%	11
Massachusetts	6.784	43,071.7	33,129.17	130.0%	7
Michigan	9.918	39,765.9	48,430.73	82.1%	33
Minnesota	5.482	32,640.2	26,772.13	121.9%	9
Mississippi	2.989	10,979.6	14,597.95	75.2%	41
Missouri	6.076	22,169.3	29,671.65	74.7%	42
Montana	1.032	4,175.3	5,039.88	82.8%	32
Nebraska	1.894	9,576.9	9,247.74	103.6%	16
Nevada	2.884	11,850.3	14,082.12	84.2%	30
New Hampshire	1.330	6,183.7	6,495.27	95.2%	22
New Jersey	8.935	59,693.0	43,633.94	136.8%	5
New Mexico	2.080	8,655.5	10,158.77	85.2%	28
New York	19.747	172,649.3	96,430.52	179.0%	3
North Carolina	10.035	38,043.3	49,004.37	77.6%	38
North Dakota	0.757	6,949.8	3,695.82	188.0%	2
Ohio	11.605	51,256.8	56,670.61	90.4%	25
Oklahoma	3.907	14,459.6	19,080.90	75.8%	40
Oregon	4.025	17,567.6	19,653.31	89.4%	27
Pennsylvania	12.792	63,366.2	62,466.12	101.4%	17
Rhode Island	1.056	5,723.0	5,154.80	111.0%	14
South Carolina	4.895	16,768.9	23,902.72	70.2%	49
South Dakota	0.858	3,292.5	4,189.44	78.6%	37
Tennessee	6.595	21,567.6	32,205.34	67.0%	50
Texas	27.430	113,185.9	133,945.91	84.5%	29
Utah	2.991	10,850.6	14,604.02	74.3%	43
Vermont	0.626	3,631.4	3,057.35	118.8%	12
Virginia	8.368	37,366.3	40,861.06	91.4%	24
Washington	7.160	34,169.0	34,965.52	97.7%	18
West Virginia	1.841	7,557.0	8,990.33	84.1%	31
Wisconsin	5.768	26,902.0	28,166.08	95.5%	21
Wyoming	0.587	3,747.4	2,864.30	130.8%	6

CHART XV: FY 2015 PER CAPITA INCOME

10/06/17 State	July 1, 2015 Population in Millions	Personal Income FY 2015 \$ Million	Per Capita Income (\$)	Rank:
United States	320.897	14,991,944.3	46,719	
Alabama	4.854	185,971.9	38,314	42
Alaska	0.738	40,707.3	55,181	7
Arizona	6.818	260,510.2	38,212	44
Arkansas	2.978	114,045.2	38,298	43
California	38.994	1,992,498.7	51,098	11
Colorado	5.449	268,634.5	49,301	15
Connecticut	3.585	236,878.3	66,080	2
Delaware	0.944	44,264.9	46,887	21
Dist. of Col.	0.670	46,955.1	70,043	1
Florida	20.245	871,163.6	43,031	29
Georgia	10.199	403,949.0	39,605	41
Hawaii	1.425	66,760.7	46,844	22
Idaho	1.653	61,086.3	36,959	49
Illinois	12.839	622,416.2	48,478	17
Indiana	6.613	266,219.4	40,258	39
Iowa	3.122	139,996.6	44,842	26
Kansas	2.907	131,957.3	45,397	24
Kentucky	4.425	168,558.8	38,096	45
Louisiana	4.669	198,979.2	42,617	31
Maine	1.329	54,926.4	41,315	35
Maryland	5.995	330,326.3	55,100	8
Massachusetts	6.784	405,227.9	59,731	3
Michigan	9.918	411,388.2	41,480	34
Minnesota	5.482	273,749.1	49,932	14
Mississippi	2.989	104,507.2	34,959	51
Missouri	6.076	255,871.7	42,110	32
Montana	1.032	41,774.3	40,476	38
Nebraska	1.894	90,093.7	47,574	19
Nevada	2.884	118,562.1	41,114	36
New Hampshire	1.330	71,235.5	53,556	10
New Jersey	8.935	524,836.3	58,737	4
New Mexico	2.080	79,001.9	37,976	47
New York	19.747	1,118,229.9	56,627	5
North Carolina	10.035	399,059.2	39,766	40
North Dakota	0.757	41,429.9	54,741	9
Ohio	11.605	497,063.6	42,832	30
Oklahoma	3.907	172,273.6	44,089	28
Oregon	4.025	168,246.2	41,804	33
Pennsylvania	12.792	619,904.1	48,461	18
Rhode Island	1.056	51,957.1	49,220	16
South Carolina	4.895	181,496.6	37,079	48
South Dakota	0.858	38,548.9	44,933	25
Tennessee	6.595	270,271.4	40,981	37
Texas	27.430	1,262,652.6	46,032	23
Utah	2.991	113,576.8	37,978	46
Vermont	0.626	29,512.5	47,138	20
Virginia	8.368	427,004.0	51,031	12
Washington	7.160	359,256.3	50,173	13
West Virginia	1.841	67,614.5	36,726	50
Wisconsin	5.768	258,417.8	44,803	27
Wyoming	0.587	32,375.5	55,196	6

CHART A: FY 2015 PROPERTY TAX BURDEN
Tax per \$1000 Total Personal Income

10/06/17

State	Property Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	32.55			
New Hampshire	57.05	1	75.3%	118.5%
Vermont	53.92	2	65.6%	106.5%
New Jersey	52.48	3	61.2%	101.0%
Maine	49.74	4	52.8%	90.5%
Dist. of Col.	47.95	5	47.3%	83.7%
New York	47.74	6	46.7%	82.8%
Rhode Island	47.56	7	46.1%	82.1%
Connecticut	43.15	8	32.6%	65.3%
Illinois	43.13	9	32.5%	65.2%
Wyoming	42.49	10	30.5%	62.7%
Nebraska	39.89	11	22.5%	52.8%
Massachusetts	37.86	12	16.3%	45.0%
Texas	37.67	13	15.7%	44.2%
Montana	37.30	14	14.6%	42.9%
Alaska	36.31	15	11.5%	39.0%
Wisconsin	36.08	16	10.8%	38.2%
Iowa	35.02	17	7.6%	34.1%
Oregon	33.63	18	3.3%	28.8%
Michigan	33.34	19	2.4%	27.7%
Kansas	31.78	20	-2.4%	21.7%
South Dakota	30.75	21	-5.5%	17.8%
Minnesota	30.75	22	-5.5%	17.8%
Pennsylvania	30.58	23	-6.1%	17.1%
South Carolina	30.47	24	-6.4%	16.7%
Virginia	29.84	25	-8.3%	14.3%
Ohio	29.71	26	-8.7%	13.8%
Florida	28.67	27	-11.9%	9.8%
California	28.50	28	-12.4%	9.2%
Georgia	28.44	29	-12.6%	8.9%
Maryland	28.28	30	-13.1%	8.3%
Washington	28.11	31	-13.6%	7.7%
Colorado	28.07	32	-13.8%	7.5%
Mississippi	27.82	33	-14.5%	6.5%
Arizona	27.17	34	-16.6%	4.0%
Idaho	26.11	35	-19.8%	0.0%
Utah	25.74	36	-20.9%	-1.4%
Indiana	24.24	37	-25.5%	-7.2%
West Virginia	24.22	38	-25.6%	-7.2%
North Carolina	23.97	39	-26.4%	-8.2%
Missouri	23.55	40	-27.7%	-9.8%
Nevada	23.39	41	-28.2%	-10.4%
Hawaii	22.94	42	-29.5%	-12.2%
North Dakota	22.32	43	-31.4%	-14.5%
Tennessee	21.07	44	-35.3%	-19.3%
Kentucky	20.50	45	-37.0%	-21.5%
Louisiana	20.39	46	-37.4%	-21.9%
New Mexico	20.33	47	-37.5%	-22.1%
Delaware	18.28	48	-43.9%	-30.0%
Arkansas	18.24	49	-44.0%	-30.1%
Oklahoma	15.40	50	-52.7%	-41.0%
Alabama	14.10	51	-56.7%	-46.0%

CHART B: FY 2015 SALES TAX BURDEN
Tax per \$1000 Total Personal Income

10/06/17

State	Sales Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	24.56			
Hawaii	48.18	1	96.2%	100.9%
Washington	43.65	2	77.7%	82.0%
New Mexico	41.00	3	67.0%	71.0%
Nevada	39.71	4	61.7%	65.6%
North Dakota	38.89	5	58.4%	62.2%
Arkansas	37.41	6	52.3%	56.0%
Louisiana	35.70	7	45.4%	48.9%
Arizona	35.62	8	45.0%	48.5%
South Dakota	34.60	9	40.9%	44.3%
Mississippi	32.75	10	33.4%	36.6%
Texas	32.52	11	32.4%	35.6%
Tennessee	32.47	12	32.2%	35.4%
Wyoming	32.42	13	32.0%	35.2%
Kansas	30.47	14	24.1%	27.1%
Ohio	28.49	15	16.0%	18.8%
Dist. of Col.	28.03	16	14.1%	16.9%
Oklahoma	27.72	17	12.9%	15.6%
Florida	27.42	18	11.7%	14.4%
Indiana	27.34	19	11.3%	14.0%
New York	25.78	20	5.0%	7.5%
California	25.07	21	2.1%	4.5%
Colorado	24.54	22	-0.1%	2.3%
Alabama	24.51	23	-0.2%	2.2%
Iowa	23.99	24	-2.3%	0.0%
Idaho	23.98	25	-2.4%	0.0%
Nebraska	23.98	26	-2.4%	0.0%
North Carolina	23.70	27	-3.5%	-1.2%
Maine	23.37	28	-4.9%	-2.6%
Utah	23.21	29	-5.5%	-3.2%
Missouri	22.96	30	-6.5%	-4.3%
Georgia	22.75	31	-7.4%	-5.1%
Michigan	22.39	32	-8.8%	-6.6%
South Carolina	22.24	33	-9.4%	-7.2%
Illinois	20.98	34	-14.6%	-12.5%
Minnesota	20.58	35	-16.2%	-14.2%
Wisconsin	20.44	36	-16.8%	-14.7%
Kentucky	19.38	37	-21.1%	-19.2%
West Virginia	19.36	38	-21.2%	-19.3%
Rhode Island	18.47	39	-24.8%	-23.0%
New Jersey	17.43	40	-29.0%	-27.3%
Pennsylvania	17.30	41	-29.6%	-27.9%
Connecticut	17.24	42	-29.8%	-28.1%
Massachusetts	14.32	43	-41.7%	-40.3%
Maryland	13.35	44	-45.6%	-44.3%
Vermont	12.83	45	-47.8%	-46.5%
Virginia	11.95	46	-51.3%	-50.2%
Alaska	5.68	47	-76.9%	-76.3%
Delaware	0.00	48	-100.0%	-100.0%
Montana	0.00	49	-100.0%	-100.0%
New Hampshire	0.00	50	-100.0%	-100.0%
Oregon	0.00	51	-100.0%	-100.0%

CHART C: FY 2015, INDIVIDUAL INCOME TAX BURDEN

Tax per \$1000 Total Personal Income

10/06/17

State	Ind. Income Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	24.54			
New York	49.36	1	101.2%	104.0%
Oregon	43.44	2	77.1%	79.5%
Maryland	40.01	3	63.1%	65.3%
Dist. of Col.	39.79	4	62.2%	64.4%
California	39.11	5	59.4%	61.6%
Minnesota	37.88	6	54.4%	56.5%
Massachusetts	35.76	7	45.7%	47.8%
Connecticut	34.54	8	40.8%	42.7%
Kentucky	31.88	9	29.9%	31.7%
Hawaii	29.78	10	21.4%	23.0%
West Virginia	28.58	11	16.5%	18.1%
Montana	28.26	12	15.2%	16.8%
North Carolina	28.06	13	14.4%	15.9%
Maine	27.91	14	13.8%	15.3%
Virginia	27.88	15	13.6%	15.2%
Utah	27.80	16	13.3%	14.9%
Ohio	27.72	17	13.0%	14.5%
Wisconsin	27.36	18	11.5%	13.0%
Delaware	27.07	19	10.3%	11.8%
Pennsylvania	26.36	20	7.4%	8.9%
Illinois	25.57	21	4.2%	5.6%
Iowa	25.54	22	4.1%	5.5%
New Jersey	25.25	23	2.9%	4.3%
Nebraska	24.86	24	1.3%	2.7%
Missouri	24.36	25	-0.7%	0.7%
Indiana	24.23	26	-1.2%	0.1%
Idaho	24.20	27	-1.4%	0.0%
Vermont	24.03	28	-2.0%	-0.7%
Georgia	23.96	29	-2.4%	-1.0%
Colorado	23.73	30	-3.3%	-1.9%
Rhode Island	23.39	31	-4.7%	-3.3%
Arkansas	23.36	32	-4.8%	-3.5%
Michigan	22.62	33	-7.8%	-6.5%
South Carolina	20.62	34	-16.0%	-14.8%
Oklahoma	18.88	35	-23.1%	-22.0%
Alabama	18.53	36	-24.5%	-23.4%
New Mexico	17.48	37	-28.7%	-27.8%
Kansas	17.16	38	-30.1%	-29.1%
Mississippi	17.07	39	-30.5%	-29.5%
Louisiana	14.99	40	-38.9%	-38.1%
Arizona	14.44	41	-41.2%	-40.3%
North Dakota	12.95	42	-47.2%	-46.5%
New Hampshire	1.35	43	-94.5%	-94.4%
Tennessee	1.12	44	-95.4%	-95.4%
Wyoming	0.00	45	-100.0%	-100.0%
Washington	0.00	46	-100.0%	-100.0%
Texas	0.00	47	-100.0%	-100.0%
South Dakota	0.00	48	-100.0%	-100.0%
Nevada	0.00	49	-100.0%	-100.0%
Florida	0.00	50	-100.0%	-100.0%
Alaska	0.00	51	-100.0%	-100.0%

CHART D: FY 2015 CORPORATE INCOME TAX BURDEN

Tax per \$1000 Total Personal Income

10/06/17

State	Corp. Income Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	3.82			
New York	10.86	1	184.6%	205.6%
Dist. of Col.	9.55	2	150.2%	168.6%
Delaware	9.18	3	140.7%	158.4%
New Hampshire	8.10	4	112.2%	127.8%
Illinois	6.51	5	70.7%	83.3%
Alaska	5.60	6	46.7%	57.5%
Massachusetts	5.50	7	44.0%	54.7%
Kentucky	5.41	8	41.7%	52.1%
Minnesota	5.39	9	41.4%	51.8%
Tennessee	5.18	10	35.8%	45.9%
Mississippi	5.11	11	34.0%	43.9%
New Jersey	4.91	12	28.8%	38.3%
Pennsylvania	4.80	13	25.8%	35.1%
California	4.52	14	18.5%	27.2%
North Dakota	4.49	15	17.7%	26.4%
Arkansas	4.18	16	9.5%	17.6%
Oregon	4.13	17	8.3%	16.3%
Montana	4.02	18	5.4%	13.2%
Wisconsin	4.00	19	4.7%	12.4%
Nebraska	3.82	20	0.2%	7.6%
Vermont	3.82	21	0.0%	7.4%
Idaho	3.55	22	-6.9%	0.0%
Kansas	3.47	23	-9.0%	-2.3%
Indiana	3.39	24	-11.1%	-4.5%
Rhode Island	3.39	25	-11.1%	-4.5%
North Carolina	3.33	26	-12.6%	-6.2%
Iowa	3.31	27	-13.3%	-6.9%
Utah	3.25	28	-14.9%	-8.7%
New Mexico	3.16	29	-17.1%	-11.0%
Maine	3.08	30	-19.4%	-13.4%
Maryland	3.04	31	-20.4%	-14.5%
Connecticut	2.91	32	-23.7%	-18.1%
Michigan	2.88	33	-24.5%	-18.9%
Alabama	2.87	34	-24.8%	-19.3%
West Virginia	2.79	35	-26.8%	-21.4%
Arizona	2.65	36	-30.5%	-25.4%
Florida	2.57	37	-32.7%	-27.7%
Colorado	2.51	38	-34.3%	-29.5%
Georgia	2.48	39	-35.1%	-30.3%
Oklahoma	2.26	40	-40.9%	-36.5%
South Carolina	2.08	41	-45.5%	-41.5%
Missouri	1.97	42	-48.5%	-44.7%
Virginia	1.92	43	-49.8%	-46.1%
Louisiana	1.27	44	-66.6%	-64.1%
Hawaii	1.08	45	-71.6%	-69.5%
Ohio	0.53	46	-86.0%	-85.0%
South Dakota	0.11	47	-97.1%	-96.8%
Wyoming	0.00	48	-100.0%	-100.0%
Washington	0.00	49	-100.0%	-100.0%
Texas	0.00	50	-100.0%	-100.0%
Nevada	0.00	51	-100.0%	-100.0%

CHART E: FY 2015 COMBINED INDIV. & CORP. INCOME TAX BURDEN

Tax per \$1000 Total Personal Income

10/06/17

State	Income Tax & Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	28.35			
New York	60.22	1	112.4%	117.0%
Dist. of Col.	49.34	2	74.0%	77.8%
Oregon	47.58	3	67.8%	71.4%
California	43.63	4	53.9%	57.2%
Minnesota	43.28	5	52.6%	55.9%
Maryland	43.05	6	51.8%	55.1%
Massachusetts	41.26	7	45.5%	48.7%
Connecticut	37.45	8	32.1%	34.9%
Kentucky	37.29	9	31.5%	34.4%
Delaware	36.25	10	27.9%	30.6%
Montana	32.28	11	13.9%	16.3%
Illinois	32.08	12	13.2%	15.6%
North Carolina	31.39	13	10.7%	13.1%
West Virginia	31.37	14	10.6%	13.0%
Wisconsin	31.35	15	10.6%	13.0%
Pennsylvania	31.16	16	9.9%	12.3%
Utah	31.05	17	9.5%	11.9%
Maine	30.99	18	9.3%	11.7%
Hawaii	30.86	19	8.8%	11.2%
New Jersey	30.16	20	6.4%	8.7%
Virginia	29.79	21	5.1%	7.3%
Iowa	28.85	22	1.8%	3.9%
Nebraska	28.68	23	1.2%	3.3%
Ohio	28.25	24	-0.4%	1.8%
Vermont	27.85	25	-1.8%	0.3%
Idaho	27.76	26	-2.1%	0.0%
Indiana	27.63	27	-2.6%	-0.5%
Arkansas	27.54	28	-2.9%	-0.8%
Rhode Island	26.79	29	-5.5%	-3.5%
Georgia	26.44	30	-6.8%	-4.7%
Missouri	26.33	31	-7.1%	-5.1%
Colorado	26.24	32	-7.5%	-5.5%
Michigan	25.51	33	-10.0%	-8.1%
South Carolina	22.70	34	-20.0%	-18.2%
Mississippi	22.18	35	-21.8%	-20.1%
Alabama	21.40	36	-24.5%	-22.9%
Oklahoma	21.13	37	-25.5%	-23.9%
New Mexico	20.65	38	-27.2%	-25.6%
Kansas	20.64	39	-27.2%	-25.6%
North Dakota	17.44	40	-38.5%	-37.2%
Arizona	17.09	41	-39.7%	-38.4%
Louisiana	16.27	42	-42.6%	-41.4%
New Hampshire	9.44	43	-66.7%	-66.0%
Tennessee	6.30	44	-77.8%	-77.3%
Alaska	5.60	45	-80.3%	-79.8%
Florida	2.57	46	-90.9%	-90.7%
South Dakota	0.11	47	-99.6%	-99.6%
Wyoming	0.00	48	-100.0%	-100.0%
Washington	0.00	49	-100.0%	-100.0%
Texas	0.00	50	-100.0%	-100.0%
Nevada	0.00	51	-100.0%	-100.0%

CHART F: FY 2015, MOTOR FUELS & LICENSE TAX BURDEN

Tax per \$1000 Total Personal Income

10/06/17

State	Motor Vehicle Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	4.69			
Montana	9.38	1	100.1%	39.6%
North Dakota	8.61	2	83.8%	28.2%
Iowa	8.26	3	76.3%	23.0%
Hawaii	7.94	4	69.4%	18.2%
Oklahoma	6.90	5	47.2%	2.7%
Wyoming	6.77	6	44.6%	0.9%
Idaho	6.72	7	43.3%	0.0%
North Carolina	6.55	8	39.8%	-2.5%
Oregon	6.50	9	38.8%	-3.2%
West Virginia	6.45	10	37.7%	-3.9%
Maine	6.39	11	36.3%	-4.9%
Kentucky	6.32	12	34.9%	-5.9%
South Dakota	6.31	13	34.6%	-6.1%
Minnesota	5.91	14	26.2%	-12.0%
Pennsylvania	5.85	15	24.8%	-12.9%
Nebraska	5.81	16	24.1%	-13.4%
Wisconsin	5.75	17	22.7%	-14.4%
Mississippi	5.72	18	22.1%	-14.9%
Ohio	5.55	19	18.5%	-17.3%
New Mexico	5.52	20	17.7%	-17.9%
Arkansas	5.43	21	15.9%	-19.1%
Nevada	5.35	22	14.2%	-20.3%
Florida	5.28	23	12.8%	-21.3%
Vermont	5.28	24	12.6%	-21.5%
Kansas	5.24	25	11.8%	-22.0%
Washington	5.16	26	10.2%	-23.1%
Illinois	5.12	27	9.4%	-23.7%
Michigan	4.93	28	5.2%	-26.6%
Utah	4.88	29	4.1%	-27.4%
Tennessee	4.84	30	3.3%	-27.9%
California	4.83	31	3.2%	-28.0%
Texas	4.68	32	0.0%	-30.3%
Alabama	4.68	33	-0.1%	-30.3%
South Carolina	4.67	34	-0.3%	-30.4%
Colorado	4.61	35	-1.6%	-31.3%
Indiana	4.27	36	-8.8%	-36.4%
Maryland	4.26	37	-9.0%	-36.5%
Delaware	3.89	38	-17.0%	-42.1%
Missouri	3.86	39	-17.6%	-42.5%
New Hampshire	3.78	40	-19.3%	-43.7%
Arizona	3.70	41	-21.0%	-44.9%
Louisiana	3.45	42	-26.5%	-48.7%
Georgia	3.41	43	-27.2%	-49.2%
Virginia	3.39	44	-27.6%	-49.5%
Alaska	3.08	45	-34.2%	-54.1%
Connecticut	2.96	46	-36.8%	-55.9%
Massachusetts	2.95	47	-36.9%	-56.0%
New York	2.81	48	-39.9%	-58.1%
Rhode Island	2.71	49	-42.1%	-59.6%
New Jersey	2.23	50	-52.3%	-66.7%
Dist. of Col.	1.34	51	-71.4%	-80.1%

CHART G: FY 2015 PER CAPITA PROPERTY TAXES

10/06/17

State	Per Capita Property Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	1,520.88			
Dist. of Col.	3,358.89	1	120.9%	248.0%
New Jersey	3,082.20	2	102.7%	219.4%
New Hampshire	3,055.44	3	100.9%	216.6%
Connecticut	2,851.40	4	87.5%	195.5%
New York	2,703.53	5	77.8%	180.1%
Vermont	2,541.53	6	67.1%	163.4%
Wyoming	2,345.05	7	54.2%	143.0%
Rhode Island	2,340.87	8	53.9%	142.6%
Massachusetts	2,261.60	9	48.7%	134.3%
Illinois	2,090.85	10	37.5%	116.7%
Maine	2,054.81	11	35.1%	112.9%
Alaska	2,003.39	12	31.7%	107.6%
Nebraska	1,897.62	13	24.8%	96.6%
Texas	1,733.86	14	14.0%	79.7%
Wisconsin	1,616.67	15	6.3%	67.5%
Iowa	1,570.18	16	3.2%	62.7%
Maryland	1,558.34	17	2.5%	61.5%
Minnesota	1,535.52	18	1.0%	59.1%
Virginia	1,522.80	19	0.1%	57.8%
Montana	1,509.85	20	-0.7%	56.5%
Pennsylvania	1,482.10	21	-2.5%	53.6%
California	1,456.52	22	-4.2%	50.9%
Kansas	1,442.69	23	-5.1%	49.5%
Washington	1,410.62	24	-7.2%	46.2%
Oregon	1,405.67	25	-7.6%	45.7%
Colorado	1,383.89	26	-9.0%	43.4%
Michigan	1,382.78	27	-9.1%	43.3%
South Dakota	1,381.80	28	-9.1%	43.2%
Ohio	1,272.36	29	-16.3%	31.8%
Florida	1,233.87	30	-18.9%	27.9%
North Dakota	1,221.65	31	-19.7%	26.6%
South Carolina	1,129.91	32	-25.7%	17.1%
Georgia	1,126.51	33	-25.9%	16.7%
Hawaii	1,074.46	34	-29.4%	11.3%
Arizona	1,038.02	35	-31.7%	7.6%
Missouri	991.66	36	-34.8%	2.8%
Utah	977.68	37	-35.7%	1.3%
Indiana	975.89	38	-35.8%	1.1%
Mississippi	972.58	39	-36.1%	0.8%
Idaho	965.06	40	-36.5%	0.0%
Nevada	961.61	41	-36.8%	-0.4%
North Carolina	953.18	42	-37.3%	-1.2%
West Virginia	889.47	43	-41.5%	-7.8%
Louisiana	869.10	44	-42.9%	-9.9%
Tennessee	863.31	45	-43.2%	-10.5%
Delaware	856.97	46	-43.7%	-11.2%
Kentucky	781.12	47	-48.6%	-19.1%
New Mexico	772.22	48	-49.2%	-20.0%
Arkansas	698.68	49	-54.1%	-27.6%
Oklahoma	678.81	50	-55.4%	-29.7%
Alabama	540.33	51	-64.5%	-44.0%

CHART H: FY 2015 PER CAPITA SALES TAXES

10/06/17

State	Per Capita Sales Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	1147.38			
Hawaii	2256.86	1	96.7%	154.6%
Washington	2189.99	2	90.9%	147.1%
North Dakota	2129.02	3	85.6%	140.2%
Dist. of Col.	1962.96	4	71.1%	121.5%
Wyoming	1789.30	5	55.9%	101.9%
Nevada	1632.78	6	42.3%	84.2%
New Mexico	1557.10	7	35.7%	75.7%
South Dakota	1554.49	8	35.5%	75.4%
Louisiana	1521.47	9	32.6%	71.7%
Texas	1497.20	10	30.5%	68.9%
New York	1460.13	11	27.3%	64.7%
Arkansas	1432.74	12	24.9%	61.7%
Kansas	1383.34	13	20.6%	56.1%
Arizona	1361.08	14	18.6%	53.6%
Tennessee	1330.65	15	16.0%	50.1%
California	1280.83	16	11.6%	44.5%
Oklahoma	1222.02	17	6.5%	37.9%
Ohio	1220.21	18	6.3%	37.7%
Colorado	1209.88	19	5.4%	36.5%
Florida	1179.99	20	2.8%	33.1%
Mississippi	1144.97	21	-0.2%	29.2%
Nebraska	1140.64	22	-0.6%	28.7%
Connecticut	1138.94	23	-0.7%	28.5%
Indiana	1100.84	24	-4.1%	24.2%
Iowa	1075.55	25	-6.3%	21.4%
Minnesota	1027.82	26	-10.4%	16.0%
New Jersey	1023.57	27	-10.8%	15.5%
Illinois	1017.03	28	-11.4%	14.8%
Missouri	966.71	29	-15.7%	9.1%
Maine	965.37	30	-15.9%	8.9%
North Carolina	942.33	31	-17.9%	6.3%
Alabama	939.15	32	-18.1%	6.0%
Michigan	928.82	33	-19.0%	4.8%
Wisconsin	915.95	34	-20.2%	3.3%
Rhode Island	908.97	35	-20.8%	2.6%
Georgia	901.07	36	-21.5%	1.7%
Idaho	886.29	37	-22.8%	0.0%
Utah	881.63	38	-23.2%	-0.5%
Massachusetts	855.50	39	-25.4%	-3.5%
Pennsylvania	838.28	40	-26.9%	-5.4%
South Carolina	824.77	41	-28.1%	-6.9%
Kentucky	738.44	42	-35.6%	-16.7%
Maryland	735.60	43	-35.9%	-17.0%
West Virginia	711.14	44	-38.0%	-19.8%
Virginia	609.99	45	-46.8%	-31.2%
Vermont	604.79	46	-47.3%	-31.8%
Alaska	313.40	47	-72.7%	-64.6%
Oregon	0.00	48	-100.0%	-100.0%
New Hampshire	0.00	49	-100.0%	-100.0%
Montana	0.00	50	-100.0%	-100.0%
Delaware	0.00	51	-100.0%	-100.0%

CHART I: FY 2015 PER CAPITA INDIVIDUAL INCOME TAXES

10/06/17

State	Per Capita Individual Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	1146.35			
New York	2795.40	1	143.9%	212.5%
Dist. of Col.	2787.19	2	143.1%	234.9%
Connecticut	2282.48	3	99.1%	174.2%
Maryland	2204.64	4	92.3%	164.9%
Massachusetts	2136.11	5	86.3%	156.6%
California	1998.50	6	74.3%	140.1%
Minnesota	1891.50	7	65.0%	127.3%
Oregon	1816.10	8	58.4%	118.2%
New Jersey	1482.86	9	29.4%	78.2%
Virginia	1422.63	10	24.1%	70.9%
Hawaii	1394.87	11	21.7%	67.6%
Pennsylvania	1277.21	12	11.4%	53.4%
Delaware	1269.11	13	10.7%	52.5%
Illinois	1239.49	14	8.1%	48.9%
Wisconsin	1225.62	15	6.9%	47.3%
Kentucky	1214.63	16	6.0%	45.9%
Ohio	1187.15	17	3.6%	42.6%
Nebraska	1182.61	18	3.2%	42.1%
Colorado	1170.02	19	2.1%	40.6%
Maine	1153.20	20	0.6%	38.5%
Rhode Island	1151.35	21	0.4%	38.3%
Iowa	1145.37	22	-0.1%	37.6%
Montana	1143.79	23	-0.2%	37.4%
Vermont	1132.92	24	-1.2%	36.1%
North Carolina	1115.84	25	-2.7%	34.1%
Utah	1055.87	26	-7.9%	26.9%
West Virginia	1049.65	27	-8.4%	26.1%
Missouri	1025.81	28	-10.5%	23.2%
Indiana	975.53	29	-14.9%	17.2%
Georgia	948.93	30	-17.2%	14.0%
Michigan	938.45	31	-18.1%	12.7%
Arkansas	894.66	32	-22.0%	7.5%
Idaho	894.45	33	-22.0%	7.5%
Oklahoma	832.34	34	-27.4%	0.0%
Kansas	779.17	35	-32.0%	-6.4%
South Carolina	764.44	36	-33.3%	-8.2%
Alabama	710.06	37	-38.1%	-14.7%
North Dakota	709.03	38	-38.1%	-14.8%
New Mexico	663.96	39	-42.1%	-20.2%
Louisiana	638.92	40	-44.3%	-23.2%
Mississippi	596.59	41	-48.0%	-28.3%
Arizona	551.65	42	-51.9%	-33.7%
New Hampshire	72.20	43	-93.7%	-91.3%
Tennessee	45.82	44	-96.0%	-94.5%
Wyoming	0.00	45	-100.0%	-100.0%
Washington	0.00	46	-100.0%	-100.0%
Texas	0.00	47	-100.0%	-100.0%
South Dakota	0.00	48	-100.0%	-100.0%
Nevada	0.00	49	-100.0%	-100.0%
Florida	0.00	50	-100.0%	-100.0%
Alaska	0.00	51	-100.0%	-100.0%

CHART J: FY 2015 PER CAPITA CORPORATE INCOME TAXES

10/06/17

State	Per Capita Corporate Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	178.27			
Dist. of Col.	668.67	1	275.1%	409.1%
New York	614.92	2	244.9%	368.2%
New Hampshire	433.56	3	143.2%	230.1%
Delaware	430.57	4	141.5%	227.8%
Massachusetts	328.32	5	84.2%	150.0%
Illinois	315.78	6	77.1%	140.4%
Alaska	308.86	7	73.3%	135.2%
New Jersey	288.67	8	61.9%	119.8%
Minnesota	269.34	9	51.1%	105.1%
North Dakota	245.81	10	37.9%	87.2%
Pennsylvania	232.61	11	30.5%	77.1%
California	230.99	12	29.6%	75.9%
Tennessee	212.43	13	19.2%	61.7%
Kentucky	205.93	14	15.5%	56.8%
Connecticut	192.40	15	7.9%	46.5%
Nebraska	181.90	16	2.0%	38.5%
Vermont	179.92	17	0.9%	37.0%
Wisconsin	178.99	18	0.4%	36.3%
Mississippi	178.81	19	0.3%	36.1%
Oregon	172.82	20	-3.1%	31.6%
Maryland	167.40	21	-6.1%	27.5%
Rhode Island	167.05	22	-6.3%	27.2%
Montana	162.82	23	-8.7%	24.0%
Arkansas	160.03	24	-10.2%	21.8%
Kansas	157.67	25	-11.6%	20.0%
Iowa	148.38	26	-16.8%	13.0%
Indiana	136.64	27	-23.4%	4.0%
North Carolina	132.56	28	-25.6%	0.9%
Idaho	131.34	29	-26.3%	0.0%
Maine	127.09	30	-28.7%	-3.2%
Colorado	123.56	31	-30.7%	-5.9%
Utah	123.28	32	-30.8%	-6.1%
New Mexico	120.15	33	-32.6%	-8.5%
Michigan	119.54	34	-32.9%	-9.0%
Florida	110.52	35	-38.0%	-15.9%
Alabama	109.93	36	-38.3%	-16.3%
West Virginia	102.53	37	-42.5%	-21.9%
Arizona	101.35	38	-43.1%	-22.8%
Oklahoma	99.43	39	-44.2%	-24.3%
Georgia	98.10	40	-45.0%	-25.3%
Virginia	97.74	41	-45.2%	-25.6%
Missouri	82.80	42	-53.6%	-37.0%
South Carolina	77.09	43	-56.8%	-41.3%
Louisiana	54.33	44	-69.5%	-58.6%
Hawaii	50.70	45	-71.6%	-61.4%
Ohio	22.84	46	-87.2%	-82.6%
South Dakota	5.05	47	-97.2%	-96.2%
Wyoming	0.00	48	-100.0%	-100.0%
Washington	0.00	49	-100.0%	-100.0%
Texas	0.00	50	-100.0%	-100.0%
Nevada	0.00	51	-100.0%	-100.0%

**CHART K: FY 2015 PER CAPITA COMBINED CORP. & IND.
INCOME TAXES**

10/06/17

State	Per Capita Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	1324.62			
Dist. of Col.	3455.86	1	160.9%	236.9%
New York	3410.32	2	157.5%	232.5%
Connecticut	2474.87	3	86.8%	141.3%
Massachusetts	2464.43	4	86.0%	140.2%
Maryland	2372.05	5	79.1%	131.2%
California	2229.49	6	68.3%	117.3%
Minnesota	2160.84	7	63.1%	110.7%
Oregon	1988.93	8	50.2%	93.9%
New Jersey	1771.53	9	33.7%	72.7%
Delaware	1699.69	10	28.3%	65.7%
Illinois	1555.26	11	17.4%	51.6%
Virginia	1520.37	12	14.8%	48.2%
Pennsylvania	1509.82	13	14.0%	47.2%
Hawaii	1445.57	14	9.1%	40.9%
Kentucky	1420.57	15	7.2%	38.5%
Wisconsin	1404.61	16	6.0%	36.9%
Nebraska	1364.51	17	3.0%	33.0%
Rhode Island	1318.39	18	-0.5%	28.5%
Vermont	1312.84	19	-0.9%	28.0%
Montana	1306.61	20	-1.4%	27.4%
Iowa	1293.75	21	-2.3%	26.1%
Colorado	1293.58	22	-2.3%	26.1%
Maine	1280.30	23	-3.3%	24.8%
North Carolina	1248.39	24	-5.8%	21.7%
Ohio	1209.99	25	-8.7%	18.0%
Utah	1179.15	26	-11.0%	15.0%
West Virginia	1152.17	27	-13.0%	12.3%
Indiana	1112.17	28	-16.0%	8.4%
Missouri	1108.61	29	-16.3%	8.1%
Michigan	1057.99	30	-20.1%	3.1%
Arkansas	1054.69	31	-20.4%	2.8%
Georgia	1047.03	32	-21.0%	2.1%
Idaho	1025.79	33	-22.6%	0.0%
North Dakota	954.84	34	-27.9%	-6.9%
Kansas	936.84	35	-29.3%	-8.7%
Oklahoma	931.77	36	-29.7%	-9.2%
South Carolina	841.53	37	-36.5%	-18.0%
Alabama	819.99	38	-38.1%	-20.1%
New Mexico	784.11	39	-40.8%	-23.6%
Mississippi	775.40	40	-41.5%	-24.4%
Louisiana	693.25	41	-47.7%	-32.4%
Arizona	653.00	42	-50.7%	-36.3%
New Hampshire	505.76	43	-61.8%	-50.7%
Alaska	308.86	44	-76.7%	-69.9%
Tennessee	258.25	45	-80.5%	-74.8%
Florida	110.52	46	-91.7%	-89.2%
South Dakota	5.05	47	-99.6%	-99.5%
Wyoming	0.00	48	-100.0%	-100.0%
Washington	0.00	49	-100.0%	-100.0%
Texas	0.00	50	-100.0%	-100.0%
Nevada	0.00	51	-100.0%	-100.0%

CHART L: FY 2015 PER CAPITA MOTOR VEHICLES TAXES

10/06/17

State	Per Capita Motor Vehicle Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	218.90			
North Dakota	471.50	1	115.4%	81.0%
Montana	379.49	2	73.4%	52.9%
Wyoming	373.92	3	70.8%	50.6%
Hawaii	371.85	4	69.9%	49.8%
Iowa	370.48	5	69.2%	49.3%
Oklahoma	304.15	6	38.9%	22.5%
Minnesota	295.19	7	34.9%	18.9%
South Dakota	283.36	8	29.4%	14.2%
Pennsylvania	283.34	9	29.4%	14.1%
Nebraska	276.62	10	26.4%	11.4%
Oregon	271.79	11	24.2%	9.5%
Maine	263.84	12	20.5%	6.3%
North Carolina	260.49	13	19.0%	4.9%
Washington	259.01	14	18.3%	4.3%
Wisconsin	257.67	15	17.7%	3.8%
Vermont	248.66	16	13.6%	0.2%
Illinois	248.43	17	13.5%	0.1%
Idaho	248.22	18	13.4%	0.0%
California	247.02	19	12.8%	-0.5%
Kentucky	240.75	20	10.0%	-3.0%
Ohio	237.89	21	8.7%	-4.2%
Kansas	237.86	22	8.7%	-4.2%
West Virginia	237.01	23	8.3%	-4.5%
Maryland	234.96	24	7.3%	-5.3%
Florida	227.39	25	3.9%	-8.4%
Colorado	227.39	26	3.9%	-8.4%
Nevada	219.99	27	0.5%	-11.4%
Texas	215.58	28	-1.5%	-13.2%
New Mexico	209.46	29	-4.3%	-15.6%
Arkansas	208.01	30	-5.0%	-16.2%
Michigan	204.53	31	-6.6%	-17.6%
New Hampshire	202.45	32	-7.5%	-18.4%
Mississippi	199.93	33	-8.7%	-19.5%
Tennessee	198.39	34	-9.4%	-20.1%
Connecticut	195.75	35	-10.6%	-21.1%
Utah	185.19	36	-15.4%	-25.4%
Delaware	182.26	37	-16.7%	-26.6%
Alabama	179.30	38	-18.1%	-27.8%
Massachusetts	176.47	39	-19.4%	-28.9%
South Carolina	173.28	40	-20.8%	-30.2%
Virginia	173.13	41	-20.9%	-30.3%
Indiana	171.97	42	-21.4%	-30.7%
Alaska	170.13	43	-22.3%	-31.5%
Missouri	162.53	44	-25.8%	-34.5%
New York	159.37	45	-27.2%	-35.8%
Louisiana	146.83	46	-32.9%	-40.8%
Arizona	141.37	47	-35.4%	-43.0%
Georgia	135.01	48	-38.3%	-45.6%
Rhode Island	133.44	49	-39.0%	-46.2%
New Jersey	131.23	50	-40.0%	-47.1%
Dist. of Col.	93.84	51	-57.1%	-62.2%

CHART M: FY 2015 OVERALL TAX BURDEN

Tax per \$1000 Total Personal Income

10/06/17

State	Overall Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	104.52			
North Dakota	167.75	1	60.5%	80.4%
New York	154.40	2	47.7%	66.0%
Dist. of Col.	151.41	3	44.9%	62.8%
Hawaii	130.46	4	24.8%	40.3%
Maine	123.57	5	18.2%	32.9%
Vermont	123.05	6	17.7%	32.3%
Minnesota	119.23	7	14.1%	28.2%
Illinois	118.63	8	13.5%	27.6%
Wyoming	115.75	9	10.7%	24.5%
California	114.76	10	9.8%	23.4%
New Jersey	113.74	11	8.8%	22.3%
Connecticut	112.32	12	7.5%	20.8%
West Virginia	111.77	13	6.9%	20.2%
Rhode Island	110.15	14	5.4%	18.4%
New Mexico	109.56	15	4.8%	17.8%
Maryland	106.30	16	1.7%	14.3%
Nebraska	106.30	17	1.7%	14.3%
Massachusetts	106.29	18	1.7%	14.3%
Iowa	106.14	19	1.5%	14.1%
Mississippi	105.06	20	0.5%	13.0%
Oregon	104.42	21	-0.1%	12.3%
Wisconsin	104.10	22	-0.4%	11.9%
Ohio	103.12	23	-1.3%	10.9%
Pennsylvania	102.22	24	-2.2%	9.9%
Delaware	101.71	25	-2.7%	9.4%
Arkansas	101.01	26	-3.4%	8.6%
Nevada	99.95	27	-4.4%	7.5%
Montana	99.95	28	-4.4%	7.5%
Kentucky	99.29	29	-5.0%	6.8%
Kansas	96.77	30	-7.4%	4.1%
Michigan	96.66	31	-7.5%	3.9%
Utah	95.53	32	-8.6%	2.7%
Indiana	95.37	33	-8.8%	2.6%
North Carolina	95.33	34	-8.8%	2.5%
Washington	95.11	35	-9.0%	2.3%
Colorado	93.28	36	-10.8%	0.3%
Idaho	92.99	37	-11.0%	0.0%
Louisiana	92.71	38	-11.3%	-0.3%
South Carolina	92.39	39	-11.6%	-0.6%
Arizona	91.21	40	-12.7%	-1.9%
Texas	89.64	41	-14.2%	-3.6%
Georgia	88.88	42	-15.0%	-4.4%
Virginia	87.51	43	-16.3%	-5.9%
New Hampshire	86.81	44	-17.0%	-6.7%
Missouri	86.64	45	-17.1%	-6.8%
South Dakota	85.41	46	-18.3%	-8.2%
Oklahoma	83.93	47	-19.7%	-9.7%
Alabama	82.07	48	-21.5%	-11.7%
Florida	80.24	49	-23.2%	-13.7%
Tennessee	79.80	50	-23.7%	-14.2%
Alaska	63.50	51	-39.2%	-31.7%

CHART N: FY 2015 PER CAPITA OVERALL TAXES

10/06/17

State	Per Capita Overall Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	4,883.25			
Dist. of Col.	10,604.83	1	117.2%	208.6%
North Dakota	9,182.77	2	88.0%	167.2%
New York	8,742.98	3	79.0%	154.4%
Connecticut	7,422.35	4	52.0%	116.0%
New Jersey	6,680.49	5	36.8%	94.4%
Wyoming	6,388.75	6	30.8%	85.9%
Massachusetts	6,348.78	7	30.0%	84.7%
Hawaii	6,111.28	8	25.1%	77.8%
Minnesota	5,953.60	9	21.9%	73.2%
California	5,864.10	10	20.1%	70.6%
Maryland	5,857.23	11	19.9%	70.4%
Vermont	5,800.11	12	18.8%	68.8%
Illinois	5,751.07	13	17.8%	67.3%
Rhode Island	5,421.50	14	11.0%	57.7%
Maine	5,105.33	15	4.5%	48.5%
Nebraska	5,057.09	16	3.6%	47.1%
Pennsylvania	4,953.62	17	1.4%	44.1%
Washington	4,772.01	18	-2.3%	38.8%
Delaware	4,768.95	19	-2.3%	38.8%
Iowa	4,759.31	20	-2.5%	38.5%
Wisconsin	4,664.09	21	-4.5%	35.7%
New Hampshire	4,649.02	22	-4.8%	35.3%
Colorado	4,598.74	23	-5.8%	33.8%
Virginia	4,465.60	24	-8.6%	29.9%
Ohio	4,416.75	25	-9.6%	28.5%
Kansas	4,393.26	26	-10.0%	27.8%
Oregon	4,365.01	27	-10.6%	27.0%
New Mexico	4,160.63	28	-14.8%	21.1%
Texas	4,126.41	29	-15.5%	20.1%
Nevada	4,109.32	30	-15.8%	19.6%
West Virginia	4,104.73	31	-15.9%	19.4%
Montana	4,045.58	32	-17.2%	17.7%
Michigan	4,009.58	33	-17.9%	16.7%
Louisiana	3,951.21	34	-19.1%	15.0%
Arkansas	3,868.49	35	-20.8%	12.6%
Indiana	3,839.35	36	-21.4%	11.7%
South Dakota	3,837.81	37	-21.4%	11.7%
North Carolina	3,790.99	38	-22.4%	10.3%
Kentucky	3,782.41	39	-22.5%	10.1%
Oklahoma	3,700.55	40	-24.2%	7.7%
Mississippi	3,672.86	41	-24.8%	6.9%
Missouri	3,648.54	42	-25.3%	6.2%
Utah	3,628.18	43	-25.7%	5.6%
Georgia	3,520.08	44	-27.9%	2.4%
Alaska	3,504.16	45	-28.2%	2.0%
Arizona	3,485.33	46	-28.6%	1.4%
Florida	3,452.78	47	-29.3%	0.5%
Idaho	3,436.89	48	-29.6%	0.0%
South Carolina	3,425.83	49	-29.8%	-0.3%
Tennessee	3,270.26	50	-33.0%	-4.8%
Alabama	3,144.43	51	-35.6%	-8.5%

CHART O: FY 2015 PER CAPITA INCOME

10/06/17

State	Per Capita Income (\$)	Rank Based on Income	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	46,719			
Dist. of Col.	70,043	1	49.9%	89.5%
Connecticut	66,080	2	41.4%	78.8%
Massachusetts	59,731	3	27.9%	61.6%
New Jersey	58,737	4	25.7%	58.9%
New York	56,627	5	21.2%	53.2%
Wyoming	55,196	6	18.1%	49.3%
Alaska	55,181	7	18.1%	49.3%
Maryland	55,100	8	17.9%	49.1%
North Dakota	54,741	9	17.2%	48.1%
New Hampshire	53,556	10	14.6%	44.9%
California	51,098	11	9.4%	38.3%
Virginia	51,031	12	9.2%	38.1%
Washington	50,173	13	7.4%	35.8%
Minnesota	49,932	14	6.9%	35.1%
Colorado	49,301	15	5.5%	33.4%
Rhode Island	49,220	16	5.4%	33.2%
Illinois	48,478	17	3.8%	31.2%
Pennsylvania	48,461	18	3.7%	31.1%
Nebraska	47,574	19	1.8%	28.7%
Vermont	47,138	20	0.9%	27.5%
Delaware	46,887	21	0.4%	26.9%
Hawaii	46,844	22	0.3%	26.7%
Texas	46,032	23	-1.5%	24.6%
Kansas	45,397	24	-2.8%	22.8%
South Dakota	44,933	25	-3.8%	21.6%
Iowa	44,842	26	-4.0%	21.3%
Wisconsin	44,803	27	-4.1%	21.2%
Oklahoma	44,089	28	-5.6%	19.3%
Florida	43,031	29	-7.9%	16.4%
Ohio	42,832	30	-8.3%	15.9%
Louisiana	42,617	31	-8.8%	15.3%
Missouri	42,110	32	-9.9%	13.9%
Oregon	41,804	33	-10.5%	13.1%
Michigan	41,480	34	-11.2%	12.2%
Maine	41,315	35	-11.6%	11.8%
Nevada	41,114	36	-12.0%	11.2%
Tennessee	40,981	37	-12.3%	10.9%
Montana	40,476	38	-13.4%	9.5%
Indiana	40,258	39	-13.8%	8.9%
North Carolina	39,766	40	-14.9%	7.6%
Georgia	39,605	41	-15.2%	7.2%
Alabama	38,314	42	-18.0%	3.7%
Arkansas	38,298	43	-18.0%	3.6%
Arizona	38,212	44	-18.2%	3.4%
Kentucky	38,096	45	-18.5%	3.1%
Utah	37,978	46	-18.7%	2.8%
New Mexico	37,976	47	-18.7%	2.8%
South Carolina	37,079	48	-20.6%	0.3%
Idaho	36,959	49	-20.9%	0.0%
West Virginia	36,726	50	-21.4%	-0.6%
Mississippi	34,959	51	-25.2%	-5.4%