



**Independent Fiscal Office**

**State and Local Taxes:  
A Comparison Across States**

**March 2015**

**Special Report 2015-01**



## **About the Independent Fiscal Office**

The Independent Fiscal Office (IFO) provides revenue projections for use in the state budget process along with impartial and timely analysis of fiscal, economic and budgetary issues to assist Commonwealth residents and the General Assembly in their evaluation of policy decisions. In that capacity, the IFO will not support or oppose any policies it analyzes, and will disclose all methodologies, data sources and assumptions used in published reports and estimates.

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The Independent Fiscal Office was created  
by the Act of Nov. 23, 2010 (P.L.1269, No.120).

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## Methodology

This report uses data from the U.S. Census Bureau, the Internal Revenue Service (IRS) and the Federation of Tax Administrators to facilitate a comparison of state and local tax systems across the fifty states. The report examines (1) the relative state and local tax burden across states, (2) the distribution of state and local taxes across revenue sources (e.g., income, sales and property), (3) historical tax trends for Pennsylvania and (4) state debt levels. For this analysis, the term “tax burden” equals the ratio of tax revenues to state personal income. Although the term “tax burden” is often used in these types of studies, it does not imply that a certain level of taxation is too high or too low; that determination is a subjective judgment and this report does not address that issue.

All state and local taxes are measured against state personal income. State personal income is the summation of all sources of income such as wages, business income, interest, dividends, rents, royalties, employer contributions to pension and health plans, unemployment compensation and transfer income (e.g., Social Security, various medical and income maintenance benefits). Similar to other published tax burden studies, the analysis includes certain adjustments to state personal income as computed by the U.S. Bureau of Labor Statistics.<sup>1</sup> The analysis adds capital gains income, IRA distributions and all pension distributions to state personal income, but subtracts employer contributions to pension funds and imputed interest. Overall, these adjustments increase personal income by 3.3 percent for the U.S. and 2.7 percent for Pennsylvania.

For tabulations of state and local tax revenues, the U.S. Census Bureau includes net lottery profits with non-tax revenue sources, not tax revenues. This report includes those amounts with tax revenues so that net lottery profits are treated the same as tax revenues from table games and slots, since all three are forms of recreational gaming. Liquor store profits are also included with tax revenues. In order to generate liquor store profits, states apply mark-ups that function similar to a tax. Lottery and liquor store profits are similar to sales taxes because they are triggered by the voluntary consumption of a good or service.

The U.S. Census Bureau compiles annual data on state and local tax revenue. However, the local tax data generally lag the state tax data by one fiscal year. For this analysis, state tax data are from *2013 State Government Tax Collections* and *2013 State Government Finances*, which represent fiscal year (FY) 2012-13. Local tax data are from *2012 State and Local Government*

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<sup>1</sup> See “Effective Federal Tax Rates, 1979 to 1997” (Congressional Budget Office, October 2001) and “Tax Foundation State-Local Tax Burden Estimates: An Overview of Methodology” (Tax Foundation, Working Paper 10, March 2014). The adjustments are based on data from state tax returns (published by the IRS) and Table 6.11 from the National Income and Product Accounts.

*Finances*, which represent FY 2011-12.<sup>2</sup> Although these tax data span two fiscal years, they represent the most recent data available and the same years are used across all states. In order to maximize overlap with the two fiscal years, state personal income and all income adjustments are from calendar year (CY) 2012.<sup>3,4</sup> Therefore, both the state (FY 2012-13) and local (FY 2011-12) tax revenue data share a six-month overlap with the state personal income (CY 2012) measure to which they are compared.

It should be noted that the state rankings in this analysis do not control for the export of certain taxes. For some states, much tax revenue may be remitted by non-residents. For example, states with significant tourism may generate substantial sales tax from non-residents. Many business taxes, such as the corporate net income tax, may also be shifted to consumers and shareholders who reside in other states. In addition, the analysis does not control for the deductibility of state and local income and real estate taxes from the federal income tax. Those deductions reduce the state and local tax burden and would disproportionately benefit states with higher tax rates.

**Table 1** displays state personal income for CY 2012 and the adjustments made to that measure for the purpose of this analysis. The first column lists state personal income published by the U.S. Bureau of Economic Analysis. The second column lists the additions to personal income that are not included in published amounts: net capital gains income, pension distributions and IRA distributions. The third column lists the subtractions to personal income: employer contributions to pension plans (deducted to avoid double counting) and imputed interest (i.e., interest that is not actually earned and cannot be spent). In general, the net impact of these adjustments increases personal income by three to four percent for most states. Despite the fact that a modified measure is used, the term personal income is used throughout this analysis.

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<sup>2</sup> See the following sources for state, local and lottery data: “State Government Tax Collections” at <http://www.census.gov/govs/statetax/>, “State and Local Government Finances” at <http://www.census.gov/govs/local/> and “State Government Finances” at <http://www.census.gov/govs/state/>. Most state fiscal years end in June.

<sup>3</sup> Capital gains and total federal tax liability data are from the Internal Revenue Service at <http://www.irs.gov/uac/SOI-Tax-Stats---Historic-Table-2>.

<sup>4</sup> The U.S. Bureau of Economic Analysis publishes personal income data at <http://www.bea.gov/iTable/iTable.cfm?ReqID=70&step=1&isuri=1&acrdn=4>.

<b>Table 1</b>				
<b>State Personal Income Computation, CY 2012</b>				
<b>State</b>	<b>Personal Income</b>	<b>Additions</b>	<b>Subtractions</b>	<b>Adjusted Pers. Inc.</b>
Alabama	\$173.1	\$20.1	\$15.8	\$177.5
Alaska	\$36.4	\$3.9	\$4.5	\$35.9
Arizona	\$239.9	\$31.7	\$22.1	\$249.5
Arkansas	\$107.4	\$11.2	\$10.0	\$108.6
California	\$1,805.2	\$225.8	\$168.9	\$1,862.1
Colorado	\$240.3	\$34.5	\$22.8	\$252.1
Connecticut	\$216.3	\$29.5	\$20.8	\$224.9
Delaware	\$40.4	\$5.4	\$4.0	\$41.7
Florida	\$793.0	\$136.3	\$87.9	\$841.4
Georgia	\$369.1	\$41.4	\$33.7	\$376.9
Hawaii	\$62.0	\$8.0	\$7.6	\$62.4
Idaho	\$56.1	\$7.3	\$5.0	\$58.3
Illinois	\$592.1	\$78.8	\$54.3	\$616.5
Indiana	\$249.3	\$26.0	\$19.9	\$255.4
Iowa	\$135.3	\$13.6	\$11.4	\$137.6
Kansas	\$125.2	\$13.5	\$11.8	\$126.8
Kentucky	\$157.0	\$17.9	\$14.5	\$160.4
Louisiana	\$186.9	\$18.2	\$15.9	\$189.3
Maine	\$53.0	\$6.3	\$4.7	\$54.5
Maryland	\$315.8	\$36.2	\$33.8	\$318.1
Massachusetts	\$376.9	\$48.3	\$34.3	\$390.9
Michigan	\$381.3	\$51.4	\$32.5	\$400.2
Minnesota	\$254.9	\$29.0	\$21.0	\$262.8
Mississippi	\$99.9	\$10.1	\$8.3	\$101.7
Missouri	\$240.6	\$27.3	\$22.8	\$245.2
Montana	\$39.4	\$5.6	\$3.9	\$41.1
Nebraska	\$85.2	\$8.7	\$7.6	\$86.3
Nevada	\$108.0	\$19.1	\$11.9	\$115.3
New Hampshire	\$66.2	\$8.1	\$6.7	\$67.5
New Jersey	\$487.1	\$52.2	\$42.3	\$497.0
New Mexico	\$74.6	\$10.1	\$7.6	\$77.1
New York	\$1,059.1	\$149.8	\$107.0	\$1,101.8
North Carolina	\$375.7	\$42.8	\$35.0	\$383.5
North Dakota	\$39.5	\$3.9	\$3.0	\$40.4
Ohio	\$464.8	\$57.6	\$39.0	\$483.4
Oklahoma	\$158.0	\$17.5	\$13.4	\$162.0
Oregon	\$153.1	\$20.8	\$14.2	\$159.7
<b>Pennsylvania</b>	<b>\$581.8</b>	<b>\$67.8</b>	<b>\$52.0</b>	<b>\$597.6</b>
Rhode Island	\$48.6	\$5.6	\$4.3	\$49.9
South Carolina	\$167.0	\$22.2	\$15.6	\$173.6
South Dakota	\$38.1	\$5.0	\$3.6	\$39.5
Tennessee	\$251.8	\$27.3	\$21.5	\$257.6
Texas	\$1,127.7	\$130.9	\$96.0	\$1,162.6
Utah	\$102.5	\$12.7	\$9.5	\$105.7
Vermont	\$27.8	\$3.4	\$2.7	\$28.5
Virginia	\$398.8	\$51.2	\$45.5	\$404.5
Washington	\$324.5	\$45.1	\$33.0	\$336.6
West Virginia	\$65.2	\$6.9	\$5.6	\$66.6
Wisconsin	\$243.1	\$28.4	\$22.1	\$249.5
Wyoming	\$30.3	\$11.8	\$3.5	\$38.5
Dollar amounts are in billions.				

## State and Local Tax Rankings

**Table 2** ranks states based on the ratio of the personal income tax (PIT) and the corporate net income tax (CNIT) to personal income.<sup>5</sup> This column is labeled “Share PI” in all ranking tables. States may levy PIT on wages, business income, capital income (e.g., interest, dividends and capital gains), pensions, IRA withdrawals and transfer income (e.g., Social Security, unemployment compensation). States levy CNIT on the net income of C corporations. For this analysis, the CNIT measure also includes revenues from corporate license fees. For Pennsylvania, net capital stock and franchise tax revenues are included with corporate license fees.<sup>6</sup> Under current law, Pennsylvania will fully phase-out the capital stock and franchise tax by tax year 2016.

Pennsylvania ranked 21<sup>st</sup> for PIT and 12<sup>th</sup> for CNIT. Although the Commonwealth levies a relatively low personal income tax rate (3.07 percent) and exempts Social Security and pension income, the local PIT rate is relatively high compared to other states. (See Table 11 for a comparison of state tax rates levied for CY 2015.) For CNIT, Pennsylvania levies the second highest tax rate in the U.S. (9.99 percent), but the heavily weighted sales factor in the apportionment formula reduces the relative tax burden. Pennsylvania was slightly higher than the 50-state weighted U.S. average for PIT (2.34 percent) and CNIT (0.44 percent).

**Table 3** ranks states based on the ratio of sales and use tax (SUT) and property tax to personal income. Sales and use taxes include taxes on general sales, gross receipts taxes collected by utilities and any sales tax levied by local units. For Pennsylvania, SUT includes the local sales tax levied by Allegheny County (1 percent) and Philadelphia County (2 percent). Property tax includes levies by the state, county, municipality, school district or special purpose entity. For Pennsylvania, nearly all property taxes are levied at the local level.

Pennsylvania ranked 40<sup>th</sup> for SUT and 22<sup>nd</sup> for property tax. Pennsylvania relies on SUT relatively less than other states due to broad exemptions for most clothing and food purchased for home consumption. Moreover, some states levy sales tax on gasoline in addition to an excise tax, whereas Pennsylvania does not.

**Table 4** ranks states based on the ratio of gaming-liquor-other taxes and motor vehicle taxes to personal income. Gaming-liquor-other revenues include taxes on alcoholic beverages (but not sales tax levied on those items), casino gaming, pari-mutuels, tobacco, licenses for amusements, licenses for alcoholic beverages, liquor store profits and net lottery profits. The motor vehicle category includes tax revenues from motor fuels (e.g., gasoline excise), fees (e.g., registration

<sup>5</sup> All amounts are net of refunds.

<sup>6</sup> Per the U.S. Census Bureau’s documentation guide, corporate license fees include: franchise license taxes, organization, filing and entrance fees, taxes on property (measured by amount of corporate stock, debt or other basis besides assessed value of property), and other licenses applicable with few, specified exceptions to all corporations.



and license fees) and miscellaneous taxes on motor vehicle operators. For Pennsylvania, the motor vehicle category includes the oil company franchise tax.<sup>7</sup>

Pennsylvania ranked 6<sup>th</sup> for gaming-liquor-other and 29<sup>th</sup> for motor vehicle taxes. For states that have legalized casino gaming, Pennsylvania imposes the highest tax rate on slot (maximum tax rate of 55 percent) and table game (14 percent) gross revenues. Those rates drive much of the ranking for the gaming-liquor-other category. For CY 2015, Pennsylvania levies the 22<sup>nd</sup> highest cigarette tax rate in the U.S. (\$1.60 per pack). For gasoline, Pennsylvania currently levies the highest tax rate in the U.S. (\$0.505 per gallon).<sup>8</sup> This rate reflects Act 89 increases that were effective beginning January 1, 2014.<sup>9</sup> (See Table 11 for a comparison of state tax rates.)

**Table 5** ranks states based on the ratio of all other taxes and total taxes to personal income. The all other category includes taxes on other selective sales (e.g., realty transfer taxes), hunting and public utility licenses, occupation and business licenses, severance, other licenses and other miscellaneous taxes (e.g., insurance premiums, inheritance and financial institutions). For Pennsylvania, the impact fee is counted as a severance tax.<sup>10</sup> The total tax category is equal to the sum of all previous categories.

Pennsylvania ranked 21<sup>st</sup> for all other taxes and 24<sup>th</sup> for total taxes. Because severance taxes are included with all other taxes and can be significant, Pennsylvania ranked lower than natural resource exporters such as Alaska, North Dakota, Wyoming and West Virginia. Pennsylvania ranks lower than the adjacent states of New York (3<sup>rd</sup>), West Virginia (6<sup>th</sup>), New Jersey (10<sup>th</sup>), Delaware (15<sup>th</sup>), Ohio (17<sup>th</sup>) and Maryland (21<sup>st</sup>) in total state and local taxes as a share of personal income. Pennsylvania (9.95 percent of personal income) was also slightly lower than the weighted average for the U.S. (10.17 percent).

As noted, this analysis does not control for the possible export of taxes. Research finds that most severance taxes are pushed forward into prices and borne by final consumers, most of whom reside in other states.

**Table 6** reproduces Table 5, but excludes all severance taxes. When those taxes are excluded, Pennsylvania's ranking increases to 12<sup>th</sup> for all other taxes and 22<sup>nd</sup> for total state and local taxes. Pennsylvania ranks lower than the adjacent states of New York (1<sup>st</sup>), New Jersey (7<sup>th</sup>), Delaware (12<sup>th</sup>), West Virginia (13<sup>th</sup>), Ohio (15<sup>th</sup>) and Maryland (17<sup>th</sup>) in total state and local taxes as a share of personal income. Due to the unique nature of severance taxes, Table 6 is likely a superior representation of relative state and local tax burdens borne by state residents.

<sup>7</sup> Toll revenues are not included. For FY 2012-13, the Pennsylvania Turnpike Commission collected \$802 million in tolls from the PA Turnpike.

<sup>8</sup> Nine states also levy sales tax on gasoline: California, Florida, Georgia, Hawaii, Illinois, Indiana, Michigan, New York and Virginia. If a gallon of gasoline sells for \$3.50 and the sales tax rate equals 6 percent, then consumers would pay \$0.21 in sales tax per gallon.

<sup>9</sup> Data used in Table 4 are prior to the Act 89 increase.

<sup>10</sup> For this report, the Marcellus shale impact fee was counted as a severance tax at the local level. The fees for CY 2012 were due in April 2013 and totaled \$202.5 million.

**Table 7** displays the share of total state and local tax revenue by revenue source. Pennsylvania's largest revenue source was property taxes (28.7 percent), followed by PIT (25.2 percent), SUT (18.9 percent) and gaming-liquor-other (7.0 percent). By comparison, the weighted average shares across all states were as follows: property (30.6 percent), PIT (23.0 percent), SUT (24.2 percent) and gaming-liquor-other (3.8 percent).

**Table 8** displays federal tax liability as a share of state personal income. Data from CY 2012 show that Pennsylvania residents remitted \$49.7 billion in federal income tax. That amount does not include approximately \$2.9 billion of refundable credits paid to Pennsylvania residents, such as the Earned Income Tax Credit and the Education Credit. Due to the progressive federal rate structure, state rankings for federal income tax will be a function of the income dispersion within a particular state.

**Table 9** displays historical trends using five-year increments starting from FY 1994-95. The data reveal an increase in the PIT ratio in 2005 due to the PIT rate increase from 2.80 percent to the current rate of 3.07 percent. Although the state SUT rate has not changed since 1968, the SUT ratio has declined because purchases of services and internet sales comprise a growing share of total consumer spending. Services are generally not subject to tax in Pennsylvania and compliance with use tax on certain internet purchases is relatively low. The gaming-liquor-other category has increased significantly over the past decade due to casino gaming.

**Table 10** displays state and local tax revenues for Pennsylvania by tax source. The amounts are net of any refunds paid. As noted, state tax revenues represent FY 2012-13, while local tax revenues represent FY 2011-12.

**Table 11** displays rates for sales, personal income, corporate net income, cigarette and gasoline taxes. Data are from the Federation of Tax Administrators for CY 2015.<sup>11</sup> For personal income, the tax rate represents the marginal tax rate for a couple that earns \$75,000, files a joint return, claims two exemptions and a standard deduction (if applicable).<sup>12</sup> For corporate net income, the tax rate represents the highest marginal tax rate.<sup>13</sup> Sales and use tax rates do not include any levies by local units.<sup>14</sup> Gasoline and cigarette excise taxes do not include any sales taxes that might also be levied on those products by state or local governments.

**Table 12** displays amounts for state debt outstanding at the end of FY 2012-13. These amounts include general obligation debt that is and is not subject to constitutional limits, plus any outstanding debt of Pennsylvania agencies and authorities, such as the Pennsylvania Turnpike Commission. Pennsylvania ranked 27<sup>th</sup> as a share of personal income (7.87 percent).

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<sup>11</sup> See "State Tax Rate Tables" at [http://www.taxadmin.org/fta/rate/tax\\_stru.html](http://www.taxadmin.org/fta/rate/tax_stru.html).

<sup>12</sup> For personal income tax, New Hampshire and Tennessee only tax dividends and interest. Because the great majority of income is exempt, they are listed as not having a state income tax.

<sup>13</sup> Ohio, Texas and Washington levy a gross receipts or margins tax. They are denoted as "GRT" in the table.

<sup>14</sup> However, the Utah (1.25 percent) and Virginia (1.0 percent) tax rates include statewide local levies.

<b>Personal Income Tax</b>				<b>Corporate Net Income Tax</b>			
<b>State</b>	<b>Rank</b>	<b>Amount</b>	<b>Share PI</b>	<b>State</b>	<b>Rank</b>	<b>Amount</b>	<b>Share PI</b>
New York	1	\$48,951	4.44%	Delaware	1	\$1,127	2.70%
Oregon	2	\$6,260	3.92%	Alaska	2	\$631	1.76%
Maryland	3	\$12,054	3.79%	New York	3	\$10,936	0.99%
California	4	\$66,809	3.59%	New Hampshire	4	\$591	0.88%
Connecticut	5	\$7,812	3.47%	Tennessee	5	\$2,014	0.78%
Minnesota	6	\$8,951	3.41%	Illinois	6	\$4,809	0.78%
Massachusetts	7	\$12,876	3.29%	North Dakota	7	\$226	0.56%
Kentucky	8	\$4,848	3.02%	Mississippi	8	\$565	0.56%
Ohio	9	\$14,269	2.95%	Kentucky	9	\$860	0.54%
Wisconsin	10	\$7,228	2.90%	Minnesota	10	\$1,372	0.52%
North Carolina	11	\$11,068	2.89%	New Jersey	11	\$2,536	0.51%
Delaware	12	\$1,186	2.84%	<b>Pennsylvania</b>	<b>12</b>	<b>\$3,003</b>	<b>0.50%</b>
Maine	13	\$1,532	2.81%	Massachusetts	13	\$1,914	0.49%
Hawaii	14	\$1,736	2.78%	North Carolina	14	\$1,862	0.49%
Utah	15	\$2,852	2.70%	Ohio	15	\$2,146	0.44%
West Virginia	16	\$1,796	2.70%	Montana	16	\$174	0.42%
Virginia	17	\$10,901	2.69%	Texas	17	\$4,824	0.41%
Illinois	18	\$16,539	2.68%	California	18	\$7,522	0.40%
Iowa	19	\$3,534	2.57%	Arkansas	19	\$430	0.40%
Montana	20	\$1,046	2.55%	Wisconsin	20	\$975	0.39%
<b>Pennsylvania</b>	<b>21</b>	<b>\$14,987</b>	<b>2.51%</b>	Oklahoma	21	\$630	0.39%
Indiana	22	\$6,308	2.47%	New Mexico	22	\$298	0.39%
Arkansas	23	\$2,650	2.44%	Vermont	23	\$108	0.38%
New Jersey	24	\$12,109	2.44%	West Virginia	24	\$247	0.37%
Nebraska	25	\$2,102	2.44%	Idaho	25	\$202	0.35%
Kansas	26	\$2,958	2.33%	Iowa	26	\$472	0.34%
Georgia	27	\$8,772	2.33%	Oregon	27	\$541	0.34%
Missouri	28	\$5,702	2.33%	Maine	28	\$181	0.33%
Vermont	29	\$663	2.33%	Maryland	29	\$1,045	0.33%
Idaho	30	\$1,293	2.22%	Nebraska	30	\$279	0.32%
Colorado	31	\$5,528	2.19%	Utah	31	\$331	0.31%
Rhode Island	32	\$1,089	2.18%	Indiana	32	\$789	0.31%
Michigan	33	\$8,552	2.14%	Kansas	33	\$385	0.30%
South Carolina	34	\$3,358	1.93%	Rhode Island	34	\$149	0.30%
Alabama	35	\$3,303	1.86%	Alabama	35	\$519	0.29%
Oklahoma	36	\$2,917	1.80%	Florida	36	\$2,356	0.28%
Mississippi	37	\$1,755	1.73%	Arizona	37	\$672	0.27%
New Mexico	38	\$1,241	1.61%	Connecticut	38	\$600	0.27%
North Dakota	39	\$642	1.59%	South Carolina	39	\$461	0.27%
Louisiana	40	\$2,740	1.45%	Colorado	40	\$665	0.26%
Arizona	41	\$3,398	1.36%	Michigan	41	\$918	0.23%
New Hampshire	42	\$99	0.15%	Georgia	42	\$836	0.22%
Tennessee	43	\$263	0.10%	Missouri	43	\$508	0.21%
Alaska	44	\$0	0.00%	Virginia	44	\$829	0.20%
Florida	45	\$0	0.00%	Hawaii	45	\$125	0.20%
Nevada	46	\$0	0.00%	Louisiana	46	\$358	0.19%
South Dakota	47	\$0	0.00%	South Dakota	47	\$42	0.11%
Texas	48	\$0	0.00%	Nevada	48	\$65	0.06%
Washington	49	\$0	0.00%	Wyoming	49	\$12	0.03%
Wyoming	50	\$0	0.00%	Washington	50	\$31	0.01%
<b>U.S. Average</b>	<b>n.a.</b>	<b>n.a.</b>	<b>2.34%</b>	<b>U.S. Average</b>	<b>n.a.</b>	<b>n.a.</b>	<b>0.44%</b>

Dollar amounts are in millions. U.S. average is a weighted average.

<b>Sales and Use Tax</b>				<b>Property Tax</b>			
<b>State</b>	<b>Rank</b>	<b>Amount</b>	<b>Share PI</b>	<b>State</b>	<b>Rank</b>	<b>Amount</b>	<b>Share PI</b>
Hawaii	1	\$3,440	5.51%	New Jersey	1	\$25,884	5.21%
Washington	2	\$14,667	4.36%	New Hampshire	2	\$3,431	5.08%
New Mexico	3	\$2,986	3.87%	Vermont	3	\$1,402	4.91%
Nevada	4	\$4,220	3.66%	Rhode Island	4	\$2,347	4.71%
North Dakota	5	\$1,478	3.66%	Maine	5	\$2,376	4.36%
Arizona	6	\$9,078	3.64%	New York	6	\$47,577	4.32%
Louisiana	7	\$6,885	3.64%	Connecticut	7	\$9,427	4.19%
Arkansas	8	\$3,921	3.61%	Illinois	8	\$25,528	4.14%
Tennessee	9	\$8,733	3.39%	Wisconsin	9	\$10,044	4.03%
Florida	10	\$27,698	3.29%	Alaska	10	\$1,390	3.87%
Mississippi	11	\$3,255	3.20%	Massachusetts	11	\$13,658	3.49%
Kansas	12	\$4,001	3.15%	Wyoming	12	\$1,335	3.47%
South Dakota	13	\$1,177	2.98%	Texas	13	\$40,310	3.47%
Texas	14	\$34,038	2.93%	Nebraska	14	\$2,954	3.42%
Oklahoma	15	\$4,592	2.83%	Montana	15	\$1,384	3.37%
Alabama	16	\$5,002	2.82%	Michigan	16	\$13,247	3.31%
Indiana	17	\$7,103	2.78%	Iowa	17	\$4,540	3.30%
California	18	\$47,336	2.54%	Oregon	18	\$5,039	3.16%
Utah	19	\$2,673	2.53%	Kansas	19	\$3,931	3.10%
Georgia	20	\$9,477	2.51%	Minnesota	20	\$7,875	3.00%
Iowa	21	\$3,401	2.47%	Florida	21	\$24,599	2.92%
New York	22	\$27,020	2.45%	<b>Pennsylvania</b>	<b>22</b>	<b>\$17,086</b>	<b>2.86%</b>
Nebraska	23	\$2,106	2.44%	South Carolina	23	\$4,882	2.81%
Wyoming	24	\$935	2.43%	Ohio	24	\$13,561	2.81%
Ohio	25	\$11,588	2.40%	Virginia	25	\$11,338	2.80%
Missouri	26	\$5,784	2.36%	California	26	\$51,468	2.76%
Idaho	27	\$1,349	2.31%	Colorado	27	\$6,951	2.76%
Colorado	28	\$5,707	2.26%	Washington	28	\$9,267	2.75%
West Virginia	29	\$1,444	2.17%	Arizona	29	\$6,856	2.75%
North Carolina	30	\$8,236	2.15%	Georgia	30	\$10,352	2.75%
Michigan	31	\$8,565	2.14%	South Dakota	31	\$1,008	2.55%
Kentucky	32	\$3,394	2.12%	Mississippi	32	\$2,594	2.55%
South Carolina	33	\$3,670	2.11%	Indiana	33	\$6,489	2.54%
Wisconsin	34	\$5,116	2.05%	Utah	34	\$2,679	2.53%
Maine	35	\$1,108	2.03%	Maryland	35	\$8,053	2.53%
Illinois	36	\$12,460	2.02%	Nevada	36	\$2,844	2.47%
Minnesota	37	\$5,235	1.99%	Idaho	37	\$1,393	2.39%
Rhode Island	38	\$983	1.97%	Missouri	38	\$5,760	2.35%
New Jersey	39	\$9,469	1.90%	North Carolina	39	\$8,893	2.32%
<b>Pennsylvania</b>	<b>40</b>	<b>\$11,269</b>	<b>1.89%</b>	West Virginia	40	\$1,435	2.16%
Connecticut	41	\$4,197	1.87%	Hawaii	41	\$1,311	2.10%
Maryland	42	\$4,722	1.48%	Tennessee	42	\$5,134	1.99%
Virginia	43	\$5,486	1.36%	Kentucky	43	\$3,159	1.97%
Massachusetts	44	\$5,208	1.33%	North Dakota	44	\$793	1.96%
Vermont	45	\$376	1.32%	Louisiana	45	\$3,640	1.92%
Alaska	46	\$213	0.59%	New Mexico	46	\$1,437	1.86%
Oregon	47	\$310	0.19%	Arkansas	47	\$1,963	1.81%
Delaware	48	\$64	0.15%	Delaware	48	\$696	1.67%
Montana	49	\$48	0.12%	Alabama	49	\$2,554	1.44%
New Hampshire	50	\$73	0.11%	Oklahoma	50	\$2,292	1.41%
<b>U.S. Average</b>	<b>n.a.</b>	<b>n.a.</b>	<b>2.46%</b>	<b>U.S. Average</b>	<b>n.a.</b>	<b>n.a.</b>	<b>3.11%</b>

Dollar amounts are in millions. U.S. average is a weighted average.

<b>Gaming-Liquor-Other Taxes</b>				<b>Motor Tax</b>			
<b>State</b>	<b>Rank</b>	<b>Amount</b>	<b>Share PI</b>	<b>State</b>	<b>Rank</b>	<b>Amount</b>	<b>Share PI</b>
West Virginia	1	\$791	1.19%	Montana	1	\$381	0.93%
Delaware	2	\$445	1.07%	North Dakota	2	\$331	0.82%
Rhode Island	3	\$526	1.05%	West Virginia	3	\$517	0.78%
Nevada	4	\$1,161	1.01%	Hawaii	4	\$484	0.78%
Oregon	5	\$1,135	0.71%	Iowa	5	\$1,015	0.74%
<b>Pennsylvania</b>	<b>6</b>	<b>\$4,164</b>	<b>0.70%</b>	North Carolina	6	\$2,646	0.69%
New Hampshire	7	\$426	0.63%	Oklahoma	7	\$1,107	0.68%
Indiana	8	\$1,507	0.59%	Idaho	8	\$398	0.68%
Ohio	9	\$2,686	0.56%	Oregon	9	\$1,078	0.68%
Louisiana	10	\$1,024	0.54%	Kentucky	10	\$1,082	0.67%
Iowa	11	\$722	0.52%	Maine	11	\$356	0.65%
Michigan	12	\$2,095	0.52%	Vermont	12	\$184	0.64%
Montana	13	\$215	0.52%	Minnesota	13	\$1,579	0.60%
Connecticut	14	\$1,176	0.52%	Mississippi	14	\$610	0.60%
South Dakota	15	\$204	0.52%	Wisconsin	15	\$1,462	0.59%
Maine	16	\$269	0.49%	Arkansas	16	\$623	0.57%
New York	17	\$5,055	0.46%	South Dakota	17	\$225	0.57%
Illinois	18	\$2,742	0.44%	Nebraska	18	\$486	0.56%
Alaska	19	\$152	0.42%	Indiana	19	\$1,419	0.56%
Vermont	20	\$120	0.42%	Utah	20	\$584	0.55%
Tennessee	21	\$1,072	0.42%	Florida	21	\$4,611	0.55%
Washington	22	\$1,389	0.41%	New Mexico	22	\$421	0.55%
New Jersey	23	\$2,050	0.41%	Washington	23	\$1,832	0.54%
Massachusetts	24	\$1,590	0.41%	Ohio	24	\$2,607	0.54%
Mississippi	25	\$407	0.40%	Kansas	25	\$663	0.52%
Oklahoma	26	\$643	0.40%	Illinois	26	\$3,159	0.51%
Florida	27	\$3,289	0.39%	Tennessee	27	\$1,316	0.51%
Arkansas	28	\$424	0.39%	California	28	\$9,417	0.51%
Georgia	29	\$1,456	0.39%	<b>Pennsylvania</b>	<b>29</b>	<b>\$2,946</b>	<b>0.49%</b>
Kentucky	30	\$620	0.39%	Nevada	30	\$568	0.49%
Maryland	31	\$1,150	0.36%	Michigan	31	\$1,956	0.49%
Wisconsin	32	\$890	0.36%	Alabama	32	\$861	0.49%
Missouri	33	\$854	0.35%	Texas	33	\$5,604	0.48%
Texas	34	\$3,830	0.33%	Colorado	34	\$1,179	0.47%
North Carolina	35	\$1,254	0.33%	South Carolina	35	\$805	0.46%
South Carolina	36	\$540	0.31%	Wyoming	36	\$170	0.44%
New Mexico	37	\$214	0.28%	Missouri	37	\$1,003	0.41%
Virginia	38	\$1,086	0.27%	Arizona	38	\$1,019	0.41%
Hawaii	39	\$161	0.26%	Delaware	39	\$170	0.41%
Minnesota	40	\$674	0.26%	Georgia	40	\$1,507	0.40%
Idaho	41	\$142	0.24%	Virginia	41	\$1,602	0.40%
Utah	42	\$255	0.24%	Maryland	42	\$1,226	0.39%
Kansas	43	\$294	0.23%	Louisiana	43	\$705	0.37%
Arizona	44	\$567	0.23%	New Hampshire	44	\$248	0.37%
Alabama	45	\$385	0.22%	Rhode Island	45	\$165	0.33%
Colorado	46	\$480	0.19%	Connecticut	46	\$736	0.33%
Nebraska	47	\$162	0.19%	Alaska	47	\$115	0.32%
California	48	\$2,878	0.15%	New York	48	\$3,304	0.30%
North Dakota	49	\$54	0.13%	Massachusetts	49	\$1,140	0.29%
Wyoming	50	\$43	0.11%	New Jersey	50	\$1,193	0.24%
<b>U.S. Average</b>	<b>n.a.</b>	<b>n.a.</b>	<b>0.39%</b>	<b>U.S. Average</b>	<b>n.a.</b>	<b>n.a.</b>	<b>0.48%</b>

Dollar amounts are in millions. U.S. average is a weighted average.

<b>All Other Taxes</b>				<b>Total Tax</b>			
<b>State</b>	<b>Rank</b>	<b>Amount</b>	<b>Share PI</b>	<b>State</b>	<b>Rank</b>	<b>Amount</b>	<b>Share PI</b>
Alaska	1	\$4,252	11.84%	Alaska	1	\$6,753	18.81%
North Dakota	2	\$2,791	6.91%	North Dakota	2	\$6,314	15.63%
Wyoming	3	\$999	2.60%	New York	3	\$156,944	14.24%
West Virginia	4	\$1,505	2.26%	Hawaii	4	\$7,988	12.80%
Delaware	5	\$817	1.96%	Vermont	5	\$3,359	11.78%
Vermont	6	\$507	1.78%	West Virginia	6	\$7,735	11.61%
Nevada	7	\$2,015	1.75%	Connecticut	7	\$26,049	11.58%
Montana	8	\$591	1.44%	Maine	8	\$6,299	11.56%
New Mexico	9	\$1,107	1.44%	Rhode Island	9	\$5,721	11.47%
New York	10	\$14,101	1.28%	New Jersey	10	\$56,355	11.34%
Hawaii	11	\$731	1.17%	Illinois	11	\$69,718	11.31%
Minnesota	12	\$3,052	1.16%	Minnesota	12	\$28,737	10.93%
Texas	13	\$13,440	1.16%	California	13	\$203,235	10.91%
Maryland	14	\$3,656	1.15%	Wisconsin	14	\$27,214	10.91%
New Hampshire	15	\$745	1.10%	Delaware	15	\$4,504	10.79%
Oregon	16	\$1,716	1.07%	Iowa	16	\$14,174	10.30%
Washington	17	\$3,584	1.06%	Ohio	17	\$49,752	10.29%
Louisiana	18	\$1,993	1.05%	Kansas	18	\$12,782	10.08%
Alabama	19	\$1,821	1.03%	Oregon	19	\$16,080	10.07%
Mississippi	20	\$1,031	1.01%	Mississippi	20	\$10,217	10.05%
<b>Pennsylvania</b>	<b>21</b>	<b>\$6,013</b>	<b>1.01%</b>	Maryland	21	\$31,906	10.03%
Kentucky	22	\$1,603	1.00%	Massachusetts	22	\$39,069	10.00%
California	23	\$17,806	0.96%	New Mexico	23	\$7,703	9.99%
Connecticut	24	\$2,100	0.93%	<b>Pennsylvania</b>	<b>24</b>	<b>\$59,468</b>	<b>9.95%</b>
Rhode Island	25	\$462	0.93%	Arkansas	25	\$10,780	9.93%
South Dakota	26	\$361	0.91%	Indiana	26	\$25,341	9.92%
Tennessee	27	\$2,330	0.90%	Nebraska	27	\$8,538	9.90%
Virginia	28	\$3,588	0.89%	Kentucky	28	\$15,566	9.70%
South Carolina	29	\$1,536	0.88%	Utah	29	\$10,156	9.61%
Maine	30	\$477	0.87%	Michigan	30	\$38,113	9.52%
Oklahoma	31	\$1,223	0.75%	Nevada	31	\$10,872	9.43%
Utah	32	\$783	0.74%	North Carolina	32	\$36,061	9.40%
Illinois	33	\$4,482	0.73%	Montana	33	\$3,838	9.34%
Colorado	34	\$1,798	0.71%	Louisiana	34	\$17,345	9.16%
Arkansas	35	\$768	0.71%	Arizona	35	\$22,845	9.16%
Florida	36	\$5,873	0.70%	Washington	36	\$30,770	9.14%
Michigan	37	\$2,780	0.69%	Georgia	37	\$34,316	9.11%
Massachusetts	38	\$2,682	0.69%	Wyoming	38	\$3,495	9.08%
Indiana	39	\$1,725	0.68%	Colorado	39	\$22,308	8.85%
New Jersey	40	\$3,114	0.63%	Idaho	40	\$5,141	8.82%
Idaho	41	\$364	0.62%	South Carolina	41	\$15,252	8.79%
Wisconsin	42	\$1,498	0.60%	Texas	42	\$102,045	8.78%
Ohio	43	\$2,895	0.60%	Virginia	43	\$34,830	8.61%
Missouri	44	\$1,451	0.59%	Missouri	44	\$21,062	8.59%
North Carolina	45	\$2,103	0.55%	New Hampshire	45	\$5,613	8.31%
Nebraska	46	\$450	0.52%	Oklahoma	46	\$13,404	8.27%
Georgia	47	\$1,914	0.51%	Alabama	47	\$14,445	8.14%
Arizona	48	\$1,254	0.50%	Florida	48	\$68,426	8.13%
Kansas	49	\$550	0.43%	Tennessee	49	\$20,863	8.10%
Iowa	50	\$490	0.36%	South Dakota	50	\$3,016	7.63%
<b>U.S. Average</b>	<b>n.a.</b>	<b>n.a.</b>	<b>0.95%</b>	<b>U.S. Average</b>	<b>n.a.</b>	<b>n.a.</b>	<b>10.17%</b>

Dollar amounts are in millions. U.S. average is a weighted average.

Table 6 - Excludes Severance Taxes							
All Other Taxes				Total Tax			
State	Rank	Amount	Share PI	State	Rank	Amount	Share PI
Delaware	1	\$817	1.96%	New York	1	\$156,944	14.24%
Vermont	2	\$507	1.78%	Hawaii	2	\$7,988	12.80%
Nevada	3	\$1,724	1.50%	Vermont	3	\$3,359	11.78%
West Virginia	4	\$896	1.35%	Connecticut	4	\$26,049	11.58%
New York	5	\$14,101	1.28%	Maine	5	\$6,299	11.56%
Hawaii	6	\$731	1.17%	Rhode Island	6	\$5,721	11.47%
Maryland	7	\$3,656	1.15%	New Jersey	7	\$56,355	11.34%
Minnesota	8	\$2,998	1.14%	Illinois	8	\$69,718	11.31%
New Hampshire	9	\$745	1.10%	Minnesota	9	\$28,683	10.91%
Oregon	10	\$1,693	1.06%	California	10	\$203,198	10.91%
Washington	11	\$3,545	1.05%	Wisconsin	11	\$27,207	10.91%
<b>Pennsylvania</b>	<b>12</b>	<b>\$5,810</b>	<b>0.97%</b>	Delaware	12	\$4,504	10.79%
Alabama	13	\$1,701	0.96%	West Virginia	13	\$7,127	10.70%
California	14	\$17,768	0.95%	Iowa	14	\$14,174	10.30%
Connecticut	15	\$2,100	0.93%	Ohio	15	\$49,740	10.29%
Rhode Island	16	\$462	0.93%	Oregon	16	\$16,057	10.06%
Mississippi	17	\$926	0.91%	Maryland	17	\$31,906	10.03%
Tennessee	18	\$2,328	0.90%	Kansas	18	\$12,708	10.02%
Virginia	19	\$3,586	0.89%	Massachusetts	19	\$39,069	10.00%
South Dakota	20	\$350	0.89%	Mississippi	20	\$10,113	9.95%
South Carolina	21	\$1,536	0.88%	Indiana	21	\$25,338	9.92%
Maine	22	\$477	0.87%	<b>Pennsylvania</b>	<b>22</b>	<b>\$59,265</b>	<b>9.92%</b>
Kentucky	23	\$1,333	0.83%	Nebraska	23	\$8,534	9.89%
North Dakota	24	\$333	0.83%	Arkansas	24	\$10,699	9.85%
Texas	25	\$8,792	0.76%	North Dakota	25	\$3,856	9.55%
Montana	26	\$309	0.75%	Kentucky	26	\$15,296	9.54%
Illinois	27	\$4,482	0.73%	Michigan	27	\$38,043	9.51%
Florida	28	\$5,826	0.69%	Utah	28	\$10,044	9.50%
Massachusetts	29	\$2,682	0.69%	North Carolina	29	\$36,059	9.40%
Michigan	30	\$2,710	0.68%	Nevada	30	\$10,581	9.18%
Indiana	31	\$1,722	0.67%	Arizona	31	\$22,815	9.14%
Colorado	32	\$1,650	0.65%	Washington	32	\$30,731	9.13%
Alaska	33	\$235	0.65%	Georgia	33	\$34,316	9.11%
Utah	34	\$671	0.63%	New Mexico	34	\$6,989	9.06%
Arkansas	35	\$687	0.63%	Idaho	35	\$5,135	8.81%
New Jersey	36	\$3,114	0.63%	Colorado	36	\$22,161	8.79%
Idaho	37	\$358	0.61%	South Carolina	37	\$15,252	8.79%
Louisiana	38	\$1,159	0.61%	Louisiana	38	\$16,511	8.72%
Wisconsin	39	\$1,492	0.60%	Montana	39	\$3,556	8.66%
Ohio	40	\$2,882	0.60%	Virginia	40	\$34,828	8.61%
Missouri	41	\$1,451	0.59%	Missouri	41	\$21,062	8.59%
North Carolina	42	\$2,101	0.55%	Texas	42	\$97,397	8.38%
Nebraska	43	\$446	0.52%	New Hampshire	43	\$5,613	8.31%
New Mexico	44	\$393	0.51%	Florida	44	\$68,379	8.13%
Georgia	45	\$1,914	0.51%	Tennessee	45	\$20,861	8.10%
Arizona	46	\$1,224	0.49%	Alabama	46	\$14,326	8.07%
Oklahoma	47	\$707	0.44%	Oklahoma	47	\$12,888	7.95%
Kansas	48	\$476	0.38%	Alaska	48	\$2,736	7.62%
Iowa	49	\$490	0.36%	South Dakota	49	\$3,005	7.61%
Wyoming	50	\$131	0.34%	Wyoming	50	\$2,628	6.83%
<b>U.S. Average</b>	<b>n.a.</b>	<b>n.a.</b>	<b>0.83%</b>	<b>U.S. Average</b>	<b>n.a.</b>	<b>n.a.</b>	<b>10.06%</b>

Dollar amounts are in millions. U.S. average is a weighted average.

**Table 7**  
**Composition of Total State and Local Tax Revenues**

State	Personal Income	Corporate Income	Sales and Use	Gaming-Liquor-Other	Property	Motor	All Other
Alabama	22.9%	3.6%	34.6%	2.7%	17.7%	6.0%	12.6%
Alaska	0.0%	9.3%	3.2%	2.3%	20.6%	1.7%	63.0%
Arizona	14.9%	2.9%	39.7%	2.5%	30.0%	4.5%	5.5%
Arkansas	24.6%	4.0%	36.4%	3.9%	18.2%	5.8%	7.1%
California	32.9%	3.7%	23.3%	1.4%	25.3%	4.6%	8.8%
Colorado	24.8%	3.0%	25.6%	2.2%	31.2%	5.3%	8.1%
Connecticut	30.0%	2.3%	16.1%	4.5%	36.2%	2.8%	8.1%
Delaware	26.3%	25.0%	1.4%	9.9%	15.4%	3.8%	18.1%
Florida	0.0%	3.4%	40.5%	4.8%	35.9%	6.7%	8.6%
Georgia	25.6%	2.4%	27.6%	4.2%	30.2%	4.4%	5.6%
Hawaii	21.7%	1.6%	43.1%	2.0%	16.4%	6.1%	9.2%
Idaho	25.1%	3.9%	26.2%	2.8%	27.1%	7.7%	7.1%
Illinois	23.7%	6.9%	17.9%	3.9%	36.6%	4.5%	6.4%
Indiana	24.9%	3.1%	28.0%	5.9%	25.6%	5.6%	6.8%
Iowa	24.9%	3.3%	24.0%	5.1%	32.0%	7.2%	3.5%
Kansas	23.1%	3.0%	31.3%	2.3%	30.8%	5.2%	4.3%
Kentucky	31.1%	5.5%	21.8%	4.0%	20.3%	7.0%	10.3%
Louisiana	15.8%	2.1%	39.7%	5.9%	21.0%	4.1%	11.5%
Maine	24.3%	2.9%	17.6%	4.3%	37.7%	5.7%	7.6%
Maryland	37.8%	3.3%	14.8%	3.6%	25.2%	3.8%	11.5%
Massachusetts	33.0%	4.9%	13.3%	4.1%	35.0%	2.9%	6.9%
Michigan	22.4%	2.4%	22.5%	5.5%	34.8%	5.1%	7.3%
Minnesota	31.1%	4.8%	18.2%	2.3%	27.4%	5.5%	10.6%
Mississippi	17.2%	5.5%	31.9%	4.0%	25.4%	6.0%	10.1%
Missouri	27.1%	2.4%	27.5%	4.1%	27.3%	4.8%	6.9%
Montana	27.2%	4.5%	1.2%	5.6%	36.1%	9.9%	15.4%
Nebraska	24.6%	3.3%	24.7%	1.9%	34.6%	5.7%	5.3%
Nevada	0.0%	0.6%	38.8%	10.7%	26.2%	5.2%	18.5%
New Hampshire	1.8%	10.5%	1.3%	7.6%	61.1%	4.4%	13.3%
New Jersey	21.5%	4.5%	16.8%	3.6%	45.9%	2.1%	5.5%
New Mexico	16.1%	3.9%	38.8%	2.8%	18.6%	5.5%	14.4%
New York	31.2%	7.0%	17.2%	3.2%	30.3%	2.1%	9.0%
North Carolina	30.7%	5.2%	22.8%	3.5%	24.7%	7.3%	5.8%
North Dakota	10.2%	3.6%	23.4%	0.8%	12.6%	5.2%	44.2%
Ohio	28.7%	4.3%	23.3%	5.4%	27.3%	5.2%	5.8%
Oklahoma	21.8%	4.7%	34.3%	4.8%	17.1%	8.3%	9.1%
Oregon	38.9%	3.4%	1.9%	7.1%	31.3%	6.7%	10.7%
<b>Pennsylvania</b>	<b>25.2%</b>	<b>5.0%</b>	<b>18.9%</b>	<b>7.0%</b>	<b>28.7%</b>	<b>5.0%</b>	<b>10.1%</b>
Rhode Island	19.0%	2.6%	17.2%	9.2%	41.0%	2.9%	8.1%
South Carolina	22.0%	3.0%	24.1%	3.5%	32.0%	5.3%	10.1%
South Dakota	0.0%	1.4%	39.0%	6.8%	33.4%	7.4%	12.0%
Tennessee	1.3%	9.7%	41.9%	5.1%	24.6%	6.3%	11.2%
Texas	0.0%	4.7%	33.4%	3.8%	39.5%	5.5%	13.2%
Utah	28.1%	3.3%	26.3%	2.5%	26.4%	5.7%	7.7%
Vermont	19.7%	3.2%	11.2%	3.6%	41.7%	5.5%	15.1%
Virginia	31.3%	2.4%	15.8%	3.1%	32.6%	4.6%	10.3%
Washington	0.0%	0.1%	47.7%	4.5%	30.1%	6.0%	11.6%
West Virginia	23.2%	3.2%	18.7%	10.2%	18.6%	6.7%	19.5%
Wisconsin	26.6%	3.6%	18.8%	3.3%	36.9%	5.4%	5.5%
Wyoming	0.0%	0.4%	26.8%	1.2%	38.2%	4.9%	28.6%
<b>U.S. Weighted Avg.</b>	<b>23.0%</b>	<b>4.3%</b>	<b>24.2%</b>	<b>3.8%</b>	<b>30.6%</b>	<b>4.7%</b>	<b>9.3%</b>



<b>Table 8</b>			
<b>Federal Tax Liability</b>			
<b>State</b>	<b>Rank</b>	<b>Amount</b>	<b>Share PI</b>
Connecticut	1	\$26,434	11.75%
Massachusetts	2	\$40,252	10.30%
New Jersey	3	\$50,976	10.26%
New York	4	\$108,861	9.88%
Wyoming	5	\$3,786	9.84%
North Dakota	6	\$3,860	9.56%
Illinois	7	\$57,412	9.31%
Texas	8	\$107,683	9.26%
California	9	\$171,069	9.19%
Washington	10	\$30,649	9.11%
Virginia	11	\$36,818	9.10%
Colorado	12	\$22,895	9.08%
New Hampshire	13	\$6,097	9.03%
Florida	14	\$75,952	9.03%
Alaska	15	\$3,202	8.92%
Minnesota	16	\$23,135	8.80%
Maryland	17	\$27,987	8.80%
Nevada	18	\$10,102	8.76%
<b>Pennsylvania</b>	<b>19</b>	<b>\$49,658</b>	<b>8.31%</b>
Michigan	20	\$32,603	8.15%
South Dakota	21	\$3,184	8.06%
Kansas	22	\$10,181	8.03%
Rhode Island	23	\$3,955	7.93%
Wisconsin	24	\$19,708	7.90%
Georgia	25	\$29,718	7.89%
Louisiana	26	\$14,923	7.88%
Delaware	27	\$3,288	7.88%
Arizona	28	\$19,601	7.86%
Ohio	29	\$37,034	7.66%
Nebraska	30	\$6,567	7.61%
Tennessee	31	\$19,556	7.59%
Missouri	32	\$18,578	7.58%
Montana	33	\$3,094	7.53%
Oregon	34	\$11,918	7.46%
Iowa	35	\$10,232	7.44%
Oklahoma	36	\$12,004	7.41%
Utah	37	\$7,818	7.39%
Indiana	38	\$18,834	7.37%
Vermont	39	\$2,079	7.29%
North Carolina	40	\$27,558	7.19%
Alabama	41	\$12,254	6.90%
South Carolina	42	\$11,891	6.85%
Maine	43	\$3,731	6.85%
Hawaii	44	\$4,246	6.80%
New Mexico	45	\$5,175	6.71%
Arkansas	46	\$7,268	6.69%
Idaho	47	\$3,889	6.67%
Kentucky	48	\$10,618	6.62%
West Virginia	49	\$4,307	6.47%
Mississippi	50	\$6,212	6.11%
<b>U.S. Average</b>	<b>n.a.</b>	<b>n.a.</b>	<b>8.68%</b>

Dollar amounts are in millions. U.S. average is a weighted average.

**Table 9**  
**Pennsylvania Historical Tax Revenues as a Share of Personal Income**

<b>Fiscal Year</b>	<b>Personal Income</b>	<b>Corporate Income</b>	<b>Sales and Use</b>	<b>Gaming-Liquor-Other</b>	<b>Property</b>	<b>Motor</b>	<b>All Other</b>	<b>Total</b>
1994-95	2.38%	0.61%	2.19%	0.39%	2.90%	0.43%	1.53%	10.44%
1999-00	2.38%	0.44%	2.05%	0.33%	2.58%	0.40%	1.41%	9.58%
2004-05	2.96%	0.38%	2.08%	0.49%	2.96%	0.60%	1.34%	10.82%
2009-10	2.54%	0.37%	1.90%	0.44%	3.04%	0.54%	1.39%	10.22%
2012-13	2.51%	0.50%	1.89%	0.70%	2.86%	0.49%	1.01%	9.95%

Note: FY 2012-13 shares use local tax data for FY 2011-12 and state tax data for FY 2012-13.

**Table 10**  
**Pennsylvania State and Local Tax Revenues, FY 2011-12 and FY 2012-13**

<b>Level</b>	<b>Personal Income</b>	<b>Corporate Income</b>	<b>Sales and Use</b>	<b>Gaming-Liquor-Other</b>	<b>Property</b>	<b>Motor</b>	<b>All Other</b>	<b>Total</b>
State	\$10,777	\$2,697	\$10,556	\$4,133	\$56	\$2,946	\$4,017	\$35,181
Local	\$4,210	\$306	\$713	\$31	\$17,030	\$0	\$1,996	\$24,287
<b>Total</b>	<b>\$14,987</b>	<b>\$3,003</b>	<b>\$11,269</b>	<b>\$4,164</b>	<b>\$17,086</b>	<b>\$2,946</b>	<b>\$6,013</b>	<b>\$59,468</b>

Dollar amounts are in millions.

**Table 11**  
**Select State Tax Rates, Calendar Year 2015**

State	PIT	CNIT	SUT	Gasoline (¢ per gallon)	Cigarettes (¢ per pack)
Alabama	5.00%	6.50%	4.00%	18.0	42.5
Alaska	None	9.40%	None	8.0	200.0
Arizona	4.24%	6.00%	5.60%	19.0	200.0
Arkansas	7.00%	6.50%	6.50%	21.8	115.0
California	9.30%	8.84%	7.50%	42.5	87.0
Colorado	4.63%	4.63%	2.90%	22.0	84.0
Connecticut	5.50%	7.50%	6.35%	25.0	340.0
Delaware	6.60%	8.70%	None	23.0	160.0
Florida	None	5.50%	6.00%	28.5	133.9
Georgia	6.00%	6.00%	4.00%	19.3	37.0
Hawaii	8.25%	6.40%	4.00%	17.0	320.0
Idaho	7.40%	7.40%	6.00%	26.0	57.0
Illinois	3.75%	7.75%	6.25%	20.1	198.0
Indiana	3.30%	7.00%	7.00%	18.0	99.5
Iowa	8.98%	12.00%	6.00%	22.0	136.0
Kansas	4.80%	4.00%	6.15%	25.0	79.0
Kentucky	5.80%	6.00%	6.00%	27.6	60.0
Louisiana	6.00%	8.00%	4.00%	20.1	36.0
Maine	7.95%	8.93%	5.50%	30.0	200.0
Maryland	4.75%	8.25%	6.00%	30.3	200.0
Massachusetts	5.15%	8.00%	6.25%	24.0	351.0
Michigan	4.25%	6.00%	6.00%	19.0	200.0
Minnesota	7.05%	9.80%	6.88%	28.6	290.0
Mississippi	5.00%	5.00%	7.00%	18.4	68.0
Missouri	6.00%	6.25%	4.23%	17.3	17.0
Montana	6.90%	6.75%	None	27.0	170.0
Nebraska	6.84%	7.81%	5.50%	26.5	64.0
Nevada	None	None	6.85%	23.8	80.0
New Hampshire	None	8.50%	None	23.8	178.0
New Jersey	5.53%	9.00%	7.00%	14.5	270.0
New Mexico	4.90%	6.90%	5.13%	18.9	166.0
New York	6.45%	7.10%	4.00%	25.8	435.0
North Carolina	5.75%	5.00%	4.75%	37.8	45.0
North Dakota	2.27%	4.53%	5.00%	23.0	44.0
Ohio	3.76%	GRT	5.75%	28.0	125.0
Oklahoma	5.25%	6.00%	4.50%	17.0	103.0
Oregon	9.00%	7.60%	None	30.0	131.0
<b>Pennsylvania</b>	<b>3.07%</b>	<b>9.99%</b>	<b>6.00%</b>	<b>50.5</b>	<b>160.0</b>
Rhode Island	4.75%	7.00%	7.00%	33.0	350.0
South Carolina	7.00%	5.00%	6.00%	16.8	57.0
South Dakota	None	None	4.00%	24.0	153.0
Tennessee	None	6.50%	7.00%	21.4	62.0
Texas	None	GRT	6.25%	20.0	141.0
Utah	5.00%	5.00%	5.95%	24.5	170.0
Vermont	6.80%	8.50%	6.00%	32.0	275.0
Virginia	5.75%	6.00%	5.30%	16.2	30.0
Washington	None	GRT	6.50%	37.5	302.5
West Virginia	6.50%	6.50%	6.00%	34.6	55.0
Wisconsin	6.27%	7.90%	5.00%	32.9	252.0
Wyoming	None	None	4.00%	24.0	60.0

**Table 12**  
**Outstanding Short and Long Term State Debt**

State	Rank	Amount	Share PI
Massachusetts	1	\$76,161	19.48%
Rhode Island	2	\$9,568	19.19%
Alaska	3	\$6,218	17.32%
Connecticut	4	\$32,357	14.38%
Delaware	5	\$5,755	13.78%
Hawaii	6	\$8,318	13.33%
New Hampshire	7	\$8,763	12.98%
New Jersey	8	\$64,264	12.93%
New York	9	\$136,014	12.34%
Vermont	10	\$3,330	11.68%
West Virginia	11	\$7,356	11.05%
Illinois	12	\$63,660	10.33%
Maine	13	\$5,375	9.86%
Louisiana	14	\$18,589	9.82%
New Mexico	15	\$7,233	9.38%
Kentucky	16	\$14,984	9.34%
Wisconsin	17	\$23,188	9.29%
Washington	18	\$30,474	9.05%
Indiana	19	\$22,564	8.83%
South Dakota	20	\$3,425	8.67%
Montana	21	\$3,558	8.66%
Oregon	22	\$13,598	8.52%
South Carolina	23	\$14,724	8.48%
Maryland	24	\$26,067	8.19%
California	25	\$152,186	8.17%
Missouri	26	\$19,308	7.88%
<b>Pennsylvania</b>	<b>27</b>	<b>\$47,021</b>	<b>7.87%</b>
Michigan	28	\$30,377	7.59%
Mississippi	29	\$7,113	7.00%
Virginia	30	\$28,023	6.93%
Ohio	31	\$33,133	6.85%
Utah	32	\$7,050	6.67%
Colorado	33	\$16,309	6.47%
Idaho	34	\$3,648	6.26%
Oklahoma	35	\$9,514	5.87%
Arizona	36	\$13,723	5.50%
Kansas	37	\$6,825	5.38%
Minnesota	38	\$13,573	5.16%
Alabama	39	\$9,055	5.10%
North Carolina	40	\$19,055	4.97%
Iowa	41	\$6,648	4.83%
North Dakota	42	\$1,834	4.54%
Florida	43	\$37,892	4.50%
Arkansas	44	\$3,947	3.64%
Georgia	45	\$13,293	3.53%
Texas	46	\$39,625	3.41%
Nevada	47	\$3,610	3.13%
Wyoming	48	\$1,021	2.65%
Tennessee	49	\$6,192	2.40%
Nebraska	50	\$1,847	2.14%
<b>U.S. Average</b>	<b>n.a.</b>	<b>n.a.</b>	<b>7.97%</b>

Dollar amounts are in millions. U.S. average is a weighted average.

# **State and Local Taxes: A Comparison Across States**

**March 2015**



## **Acknowledgements**

This report was compiled and written by Lauren Mondschein. Questions and comments can be submitted to [contact@ifo.state.pa.us](mailto:contact@ifo.state.pa.us).