

State and Local Tax Revenues

A 50 State Comparison



FEBRUARY 2024

Independent Fiscal Office



Independent Fiscal Office
Rachel Carson State Office Building
400 Market Street
Harrisburg, PA 17105

717-230-8293 | contact@ifo.state.pa.us | www.ifo.state.pa.us



Staff Acknowledgements

Rachel Flaugh, Fiscal Analyst I
Staff Contact: rflaugh@ifo.state.pa.us

- This page intentionally left blank. -

Methodology and Data Sources

This report uses data from the U.S. Census Bureau, the U.S. Bureau of Economic Analysis, the U.S. Energy Information Administration, CCH AnswerConnect and the Tax Foundation to facilitate a comparison of state and local tax systems across the 50 states. The report examines (1) per capita state and local tax revenues across states and (2) the distribution of state and local taxes across revenue sources (e.g., income, sales and property).

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. Liquor store profits are also included with tax revenues. In order to generate liquor store profits, states apply mark-ups that function like a tax. Lottery and liquor store profits are similar to sales taxes because they are generated 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, most state tax data are from *2022 State Government Tax Collections* which represent fiscal year (FY) 2021-22.¹ Local tax data are from *2021 State and Local Government Finances*, which represent FY 2020-21. 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 population and regional price parities (RPPs) are from calendar year (CY) 2021. Therefore, both the state (FY 2021-22) and local (FY 2020-21) tax revenue data share a six-month overlap with the state population (CY 2021) to which they are compared.

Finally, the state rankings in this analysis do not control for the export of state and local taxes. For some states, significant tax revenue is remitted by non-residents, such as sales taxes due to tourism.² Many business taxes, such as the corporate net income tax, are also shifted to consumers and shareholders who reside in other states.

¹ Tax data for state liquor store profits and lottery are from *2021 State Government Finances*.

² A tourism adjustment for sales tax was made for two high-tourism states: Hawaii and Nevada. Based on state data published by the U.S. Bureau of Economic Analysis, these states are clearly outliers because (1) the "Food Service and Accommodations" sector comprises a much larger share of state GDP and (2) per capita production of those services is also much higher than the U.S. average. Based on these data, Hawaii's sales tax is reduced by 21% and Nevada by 33% to account for each state's unusually large share of sales tax attributable to tourism. This adjustment would also reflect that tourism-related activities have much higher sales tax rates in those states (i.e., accommodations tax).

- This page intentionally left blank. -

State and Local Tax Rankings

Table 1 ranks states based on the amount of personal income tax (PIT) per capita.³ States 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). Pennsylvania ranked 18th for PIT and was higher than the U.S. weighted (\$1,791) and unweighted average (\$1,545).⁴ Although the Commonwealth levies a relatively low PIT rate (3.07%) and exempts Social Security and pension income (when received), the local PIT rate is high compared to other states. (See Table 13 for a comparison of state tax rates levied for CY 2024.)

State	Rank	Amount	Per Capita	State	Rank	Amount	Per Capita
New York	1	\$85,822	\$4,322	Iowa	26	\$5,079	\$1,588
California	2	146,190	3,735	Wisconsin	27	8,995	1,530
Massachusetts	3	24,400	3,491	Missouri	28	9,430	1,528
Maryland	4	19,271	3,121	Ohio	29	17,201	1,462
Oregon	5	11,773	2,766	West Virginia	30	2,503	1,402
Connecticut	6	9,861	2,722	Idaho	31	2,595	1,362
Minnesota	7	15,131	2,649	Michigan	32	13,529	1,348
Hawaii	8	3,760	2,598	South Carolina	33	6,855	1,320
Delaware	9	2,405	2,394	Alabama	34	6,217	1,231
Virginia	10	19,733	2,279	Arkansas	35	3,718	1,228
New Jersey	11	20,630	2,226	Oklahoma	36	4,158	1,042
Montana	12	2,387	2,158	Arizona	37	7,530	1,036
Utah	13	6,812	2,040	Louisiana	38	4,479	968
Colorado	14	11,686	2,011	Mississippi	39	2,538	860
Vermont	15	1,268	1,960	New Mexico	40	1,301	615
Indiana	16	12,954	1,901	North Dakota	41	473	608
Maine	17	2,591	1,881	New Hampshire	42	154	111
Pennsylvania	18	23,389	1,797	Tennessee	43	9	1
Illinois	19	22,697	1,789	Alaska	44	--	--
Rhode Island	20	1,939	1,768	Florida	44	--	--
Kentucky	21	7,854	1,743	Nevada	44	--	--
Georgia	22	18,287	1,695	South Dakota	44	--	--
North Carolina	23	17,672	1,673	Texas	44	--	--
Nebraska	24	3,239	1,650	Washington	44	--	--
Kansas	25	4,837	1,647	Wyoming	44	--	--
				U.S. Unweighted Average			\$1,545
				U.S. Weighted Average			\$1,791

Note: dollar amounts are in millions.

³ All amounts are net of refunds.

⁴ The U.S. unweighted metric is an unweighted average so that all states have an equal impact on the U.S. average computation regardless of size. The weighted average allows large states (e.g., California) to have a greater impact compared to small states (e.g., Rhode Island).

Table 2 ranks states based on the amount of corporate net income tax (CNIT) per capita.⁵ States levy CNIT on the net income of C corporations. For this analysis, the CNIT measure also includes revenues from corporate license fees.⁶ Pennsylvania ranked 15th for CNIT and was lower than the U.S. weighted average (\$456) but higher than the unweighted average (\$422). As of January 2024, Pennsylvania levies the ninth highest CNIT rate in the U.S. (8.49%), but separate-entity reporting, and the sales-only factor used in the apportionment formula reduce the overall tax burden.⁷ Pennsylvania may also have a relatively high level of business activity that is attributable to pass-through entities due to the large gap between the personal (3.07%) and corporate net income tax rates.

State	Rank	Amount	Per Capita	State	Rank	Amount	Per Capita
Delaware	1	\$2,716	\$2,703	Iowa	26	\$940	\$294
California	2	46,097	1,178	Arkansas	27	869	287
New Jersey	3	9,380	1,012	Utah	28	936	280
Connecticut	4	3,524	973	Rhode Island	29	300	273
New Hampshire	5	1,297	935	Montana	30	299	270
Minnesota	6	4,746	831	Colorado	31	1,532	264
Illinois	7	9,973	786	South Carolina	32	1,367	263
New York	8	14,987	755	North Carolina	33	2,643	250
Oregon	9	2,888	678	Georgia	34	2,565	238
Massachusetts	10	4,629	662	Virginia	35	2,057	238
Tennessee	11	4,535	651	Indiana	36	1,551	228
Alaska	12	413	563	Hawaii	37	317	219
Idaho	13	1,047	550	Oklahoma	38	874	219
Wisconsin	14	2,957	503	West Virginia	39	367	206
Pennsylvania	15	5,600	430	Florida	40	4,059	186
Vermont	16	244	377	Michigan	41	1,829	182
Nebraska	17	729	371	New Mexico	42	360	170
Maryland	18	2,283	370	Arizona	43	1,192	164
Kentucky	19	1,516	336	Missouri	44	842	136
Alabama	20	1,671	331	South Dakota	45	70	78
Mississippi	21	932	316	Ohio	46	506	43
Maine	22	429	311	Wyoming	47	22	37
Louisiana	23	1,430	309	Nevada	48	92	29
Kansas	24	883	301	Texas	49	277	9
North Dakota	25	229	295	Washington	50	54	7
				U.S. Unweighted Average			\$422
				U.S. Weighted Average			\$456

Note: dollar amounts are in millions.

⁵ All amounts are net of refunds.

⁶ 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.

⁷ Prior to tax year 2023, Pennsylvania's CNIT rate was 9.99%. The rate will phase down to 4.99% in 2031.

Table 3 ranks states based on the amount of sales and use tax (SUT) per capita. 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 (1.0%) and Philadelphia County (2.0%). Pennsylvania ranked 36th for SUT and was lower than the U.S. weighted (\$1,687) and unweighted average (\$1,525). 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, but Pennsylvania does not.

State	Rank	Amount	Per Capita	State	Rank	Amount	Per Capita
Washington	1	\$28,481	\$3,679	Oklahoma	26	\$6,262	\$1,569
Hawaii ¹	2	3,954	2,733	Indiana	27	10,666	1,565
New Mexico	3	4,823	2,278	Iowa	28	5,001	1,564
South Dakota	4	1,960	2,187	Idaho	29	2,960	1,555
Louisiana	5	10,011	2,164	Connecticut	30	5,440	1,501
Tennessee	6	15,058	2,161	Rhode Island	31	1,589	1,449
Arizona	7	15,540	2,139	North Carolina	32	14,974	1,417
Florida	8	45,930	2,104	Minnesota	33	7,917	1,386
Arkansas	9	6,238	2,060	Missouri	34	8,478	1,374
Texas	10	60,069	2,032	Wisconsin	35	7,846	1,334
Wyoming	11	1,100	1,898	Pennsylvania	36	16,739	1,286
California	12	74,170	1,895	Georgia	37	13,821	1,281
Kansas	13	5,454	1,856	Massachusetts	38	8,716	1,247
New York	14	36,590	1,843	Kentucky	39	5,593	1,241
North Dakota	15	1,401	1,801	Michigan	40	12,291	1,225
Utah	16	6,012	1,801	South Carolina	41	6,244	1,202
Colorado	17	9,765	1,680	Maryland	42	7,209	1,168
Nebraska	18	3,268	1,665	Virginia	43	9,736	1,125
Mississippi	19	4,833	1,638	West Virginia	44	1,870	1,047
New Jersey	20	15,179	1,638	Vermont	45	573	885
Ohio	21	19,205	1,632	Alaska	46	284	386
Alabama	22	8,128	1,610	Oregon	47	387	91
Maine	23	2,201	1,598	Delaware	48	47	47
Illinois	24	19,960	1,573	Montana	49	39	35
Nevada ¹	25	4,946	1,572	New Hampshire	50	34	24
				U.S. Unweighted Average			\$1,525
				U.S. Weighted Average			\$1,687

Note: dollar amounts are in millions.

1 Tourism adjustments were made to Hawaii and Nevada (see footnote 2 on page 1).

Table 4 ranks states based on the amount of property tax per capita. 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 25th for property tax and the per capita amount is lower than the U.S. weighted (\$1,897) and unweighted average (\$1,787).

State	Rank	Amount	Per Capita	State	Rank	Amount	Per Capita
New Jersey	1	\$32,793	\$3,538	Michigan	26	\$16,820	\$1,676
New York	2	66,385	3,343	South Dakota	27	1,488	1,661
New Hampshire	3	4,594	3,311	Florida	28	35,443	1,624
Connecticut	4	11,871	3,276	Hawaii	29	2,321	1,604
Vermont	5	1,968	3,042	North Dakota	30	1,220	1,568
Maine	6	3,904	2,835	Ohio	31	18,256	1,552
Massachusetts	7	19,572	2,800	Nevada	32	4,836	1,537
Illinois	8	31,261	2,464	Georgia	33	15,149	1,404
Rhode Island	9	2,701	2,462	South Carolina	34	7,174	1,381
Alaska	10	1,712	2,332	Missouri	35	8,229	1,334
Texas	11	65,553	2,218	Arizona	36	9,094	1,252
Nebraska	12	4,264	2,172	Utah	37	4,104	1,229
Wyoming	13	1,224	2,113	Indiana	38	8,244	1,210
California	14	81,911	2,093	Mississippi	39	3,556	1,206
Colorado	15	12,035	2,071	North Carolina	40	11,863	1,123
Iowa	16	6,193	1,937	Idaho	41	2,109	1,107
Virginia	17	16,578	1,915	Delaware	42	1,111	1,105
Washington	18	14,761	1,907	West Virginia	43	1,922	1,076
Minnesota	19	10,643	1,863	Louisiana	44	4,582	990
Montana	20	2,061	1,863	Kentucky	45	4,382	972
Maryland	21	11,241	1,821	New Mexico	46	2,005	947
Oregon	22	7,718	1,813	Tennessee	47	6,456	926
Kansas	23	5,286	1,799	Oklahoma	48	3,662	918
Wisconsin	24	10,479	1,782	Arkansas	49	2,534	837
Pennsylvania	25	21,835	1,678	Alabama	50	3,357	665
				U.S. Unweighted Average			\$1,787
				U.S. Weighted Average			\$1,897

Note: dollar amounts are in millions.

Table 5 ranks states based on the amount of gaming, liquor and tobacco (GLT) taxes per capita. GLT tax 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. Pennsylvania ranked 5th for GLT taxes and was higher than the U.S. weighted (\$214) and unweighted average (\$228). For states that have legalized casino gaming, Pennsylvania imposes a relatively high tax rate on slots (maximum tax rate of 55.0%) and table games (16.0%) gross revenues. Those rates drive much of the ranking for the GLT tax category. For CY 2024, Pennsylvania levies the 15th highest cigarette tax rate in the U.S. (\$2.60 per pack), and the City of Philadelphia levies one of the highest rates in the U.S. at \$4.60 per pack (includes state tax).

Table 5: Gaming-Liquor-Tobacco (GLT)

State	Rank	Amount	Per Capita	State	Rank	Amount	Per Capita
Nevada	1	\$1,977	\$628	Kentucky	26	\$974	\$216
Maryland	2	2,728	442	Alaska	27	154	210
Rhode Island	3	471	429	Virginia	28	1,670	193
West Virginia	4	746	418	Georgia	29	2,008	186
Pennsylvania	5	5,075	390	Tennessee	30	1,286	185
New Hampshire	6	503	362	South Carolina	31	955	184
Oregon	7	1,403	330	Florida	32	3,846	176
Massachusetts	8	2,247	322	Mississippi	33	504	171
South Dakota	9	276	308	Texas	34	4,996	169
Connecticut	10	1,075	297	Washington	35	1,291	167
Michigan	11	2,950	294	Arkansas	36	503	166
North Carolina	12	3,080	291	Missouri	37	931	151
Louisiana	13	1,314	284	Wisconsin	38	887	151
Delaware	14	284	282	Colorado	39	738	127
Maine	15	384	279	Kansas	40	372	127
Illinois	16	3,482	274	California	41	4,873	124
Iowa	17	862	269	Wyoming	42	72	123
Montana	18	281	254	New Mexico	43	254	120
Minnesota	19	1,445	253	Alabama	44	559	111
New Jersey	20	2,299	248	Hawaii	45	146	101
Vermont	21	152	235	Arizona	46	714	98
Indiana	22	1,599	235	Idaho	47	184	97
Oklahoma	23	932	234	North Dakota	48	70	90
New York	24	4,396	221	Utah	49	255	76
Ohio	25	2,580	219	Nebraska	50	145	74

U.S. Unweighted Average **\$228**
U.S. Weighted Average **\$214**

Note: dollar amounts are in millions.

Table 6 ranks states based on the amount of motor vehicle taxes per capita. The motor vehicle category includes tax revenues from motor fuels (e.g., gasoline excise), fees (e.g., registration and license fees) and miscellaneous taxes on motor vehicle operators. For Pennsylvania, the motor vehicle category includes the oil company franchise tax. Pennsylvania ranked 12th for motor vehicle taxes and was higher than the U.S. weighted (\$276) and unweighted average (\$284). For gasoline excise tax, Pennsylvania levies the highest tax rate in the U.S., which as of January 2024 is \$0.576 per gallon.

State	Rank	Amount	Per Capita	State	Rank	Amount	Per Capita
Iowa	1	\$1,507	\$471	Alabama	26	\$1,361	\$269
Montana	2	508	459	Arkansas	27	815	269
Hawaii	3	637	440	Maryland	28	1,651	267
Wyoming	4	254	438	Tennessee	29	1,854	266
Illinois	5	5,139	405	Utah	30	868	260
South Dakota	6	346	387	Kansas	31	762	259
North Dakota	7	300	386	Florida	32	5,631	258
Oregon	8	1,611	379	New Mexico	33	522	247
Oklahoma	9	1,496	375	South Carolina	34	1,270	244
California	10	14,220	363	New Hampshire	35	312	225
Washington	11	2,713	351	Mississippi	36	655	222
Pennsylvania	12	4,551	350	Texas	37	6,528	221
Idaho	13	658	345	Kentucky	38	985	218
Indiana	14	2,341	344	Colorado	39	1,223	210
Wisconsin	15	1,984	337	Delaware	40	200	199
Minnesota	16	1,891	331	Georgia	41	2,139	198
Vermont	17	211	325	Connecticut	42	683	188
North Carolina	18	3,416	323	Missouri	43	1,156	187
West Virginia	19	572	320	Massachusetts	44	1,260	180
Nebraska	20	611	311	Rhode Island	45	180	164
Michigan	21	2,981	297	New York	46	3,254	164
Nevada	22	928	295	Louisiana	47	747	161
Ohio	23	3,437	292	Arizona	48	1,151	158
Maine	24	382	277	Alaska	49	103	140
Virginia	25	2,400	277	New Jersey	50	1,135	122
				U.S. Unweighted Average			\$284
				U.S. Weighted Average			\$276

Note: dollar amounts are in millions.

Table 7 ranks states based on the amount of all other taxes per capita. 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.⁸ Pennsylvania ranked 18th for all other taxes and was higher than the U.S. weighted (\$655) and unweighted average (\$754). Because severance taxes are included with all other taxes and can be significant, Pennsylvania ranked lower than natural resource exporters such as North Dakota (1st), Alaska (2nd), Wyoming (3rd) and West Virginia (6th). As noted, this analysis does not control for the export of taxes. Research finds that existing severance taxes are generally pushed forward into prices and borne by final consumers, most of whom reside in other states.

State	Rank	Amount	Per Capita	State	Rank	Amount	Per Capita
North Dakota	1	\$3,210	\$4,127	Oklahoma	26	\$2,421	\$607
Alaska	2	1,792	2,441	South Dakota	27	537	599
Wyoming	3	943	1,627	Florida	28	12,874	590
New Mexico	4	2,877	1,359	Colorado	29	3,297	567
Vermont	5	831	1,285	Tennessee	30	3,649	524
West Virginia	6	1,927	1,079	Louisiana	31	2,245	485
New York	7	21,212	1,068	South Carolina	32	2,448	471
Delaware	8	1,036	1,031	Kentucky	33	2,047	454
Washington	9	7,958	1,028	Ohio	34	5,275	448
Nevada	10	3,125	993	Alabama	35	2,213	438
Hawaii	11	1,426	986	Maine	36	594	431
Oregon	12	3,811	895	Nebraska	37	782	398
Maryland	13	5,488	889	Arkansas	38	1,174	388
New Hampshire	14	1,185	854	Michigan	39	3,835	382
Texas	15	25,123	850	North Carolina	40	3,830	362
Virginia	16	6,784	784	Mississippi	41	1,048	355
Minnesota	17	4,447	779	Utah	42	1,166	349
Pennsylvania	18	10,128	778	Arizona	43	2,346	323
Montana	19	837	757	Indiana	44	2,179	320
California	20	28,421	726	Kansas	45	922	314
Connecticut	21	2,528	698	Wisconsin	46	1,694	288
Illinois	22	8,546	674	Idaho	47	536	281
Massachusetts	23	4,434	634	Missouri	48	1,721	279
New Jersey	24	5,756	621	Georgia	49	2,880	267
Rhode Island	25	669	609	Iowa	50	686	214
				U.S. Unweighted Average			\$754
				U.S. Weighted Average			\$655

Note: dollar amounts are in millions.

⁸ The fees for CY 2022 were remitted in April 2023 and totaled \$278.9 million.

Certain states collect significant severance tax revenues. For FY 2021-22, the top five states include Texas (\$10.9 billion), North Dakota (\$2.9 billion), New Mexico (\$2.3 billion), Oklahoma (\$1.5 billion) and Alaska (\$1.5 billion). A material portion of severance taxes is likely exported to other states; therefore, **Table 8** reproduces Table 7 but excludes severance taxes. If those taxes are excluded, Pennsylvania's rank increases to 12th for all other taxes, and the per capita amount is higher than the U.S. weighted (\$585) and unweighted average (\$556).

Table 8: All Other Taxes - Excludes Severance Tax

State	Rank	Amount	Per Capita	State	Rank	Amount	Per Capita
Vermont	1	\$831	\$1,285	South Carolina	26	\$2,448	\$471
New York	2	21,212	1,068	North Dakota	27	352	453
Delaware	3	1,036	1,031	Ohio	28	5,214	443
Washington	4	7,917	1,023	Maine	29	594	431
Hawaii	5	1,426	986	Kentucky	30	1,938	430
Nevada	6	2,906	924	Alaska	31	313	426
Oregon	7	3,794	891	Alabama	32	2,152	426
Maryland	8	5,488	889	Nebraska	33	777	396
New Hampshire	9	1,185	854	Louisiana	34	1,754	379
Virginia	10	6,780	783	Michigan	35	3,788	377
Minnesota	11	4,342	760	North Carolina	36	3,828	362
Pennsylvania	12	9,849	757	Arkansas	37	1,090	360
California	13	28,293	723	Mississippi	38	997	338
Connecticut	14	2,528	698	Utah	39	1,069	320
Illinois	15	8,546	674	Indiana	40	2,177	320
West Virginia	16	1,158	649	Arizona	41	2,309	318
Massachusetts	17	4,434	634	Wyoming	42	172	298
New Jersey	18	5,756	621	New Mexico	43	627	296
Rhode Island	19	669	609	Kansas	44	851	290
South Dakota	20	529	590	Wisconsin	45	1,692	288
Florida	21	12,845	588	Missouri	46	1,721	279
Montana	22	610	551	Idaho	47	530	278
Tennessee	23	3,648	524	Georgia	48	2,880	267
Colorado	24	2,990	515	Oklahoma	49	891	223
Texas	25	14,177	480	Iowa	50	686	214
				U.S. Unweighted Average			\$556
				U.S. Weighted Average			\$585

Note: dollar amounts are in millions.

Table 9 ranks states based on the amount of total taxes per capita. The total tax category includes all previous categories. Pennsylvania ranked 19th for total taxes and the per capita amount was lower than the U.S weighted average (\$6,975) but higher than the unweighted average (\$6,545). Pennsylvania ranks lower than the border states of New York (1st), New Jersey (4th), Maryland (10th) and Delaware (12th) but higher than Ohio (31st) and West Virginia (32nd) in total state and local taxes per capita.

State	Rank	Amount	Per Capita	State	Rank	Amount	Per Capita
New York	1	\$232,648	\$11,716	Wisconsin	26	\$34,841	\$5,925
California	2	395,884	10,114	New Hampshire	27	8,078	5,822
Connecticut	3	34,981	9,654	Indiana	28	39,534	5,802
New Jersey	4	87,172	9,406	Montana	29	6,412	5,796
Massachusetts	5	65,259	9,336	New Mexico	30	12,142	5,737
North Dakota	6	6,904	8,875	Ohio	31	66,461	5,649
Hawaii	7	12,562	8,680	West Virginia	32	9,907	5,548
Vermont	8	5,247	8,110	Texas	33	162,546	5,499
Minnesota	9	46,219	8,092	North Carolina	34	57,479	5,440
Maryland	10	49,872	8,077	Michigan	35	54,235	5,403
Illinois	11	101,059	7,966	Louisiana	36	24,807	5,361
Delaware	12	7,799	7,761	Idaho	37	10,088	5,298
Maine	13	10,485	7,613	Georgia	38	56,849	5,270
Rhode Island	14	7,849	7,155	Arkansas	39	15,851	5,234
Washington	15	55,259	7,139	South Dakota	40	4,678	5,220
Oregon	16	29,591	6,952	Kentucky	41	23,351	5,182
Colorado	17	40,275	6,931	Arizona	42	37,567	5,171
Virginia	18	58,958	6,810	South Carolina	43	26,313	5,067
Pennsylvania	19	87,317	6,710	Nevada	44	15,903	5,054
Nebraska	20	13,038	6,640	Missouri	45	30,787	4,990
Iowa	21	20,268	6,338	Oklahoma	46	19,805	4,962
Kansas	22	18,516	6,303	Florida	47	107,784	4,938
Wyoming	23	3,614	6,236	Mississippi	48	14,065	4,768
Alaska	24	4,458	6,073	Tennessee	49	32,847	4,714
Utah	25	20,154	6,036	Alabama	50	23,507	4,655
				U.S. Unweighted Average			\$6,545
				U.S. Weighted Average			\$6,975

Note: dollar amounts are in millions.

Table 10 reproduces Table 9 but excludes severance taxes. Pennsylvania ranks lower than the border states of New York (1st), New Jersey (4th), Maryland (8th) and Delaware (11th) but higher than Ohio (26th) and West Virginia (39th) in total state and local taxes per capita. Because a significant portion of severance taxes are likely exported, Table 10 provides a more accurate depiction of per capita state and local taxes compared to Table 9.

State	Rank	Amount	Per Capita	State	Rank	Amount	Per Capita
New York	1	\$232,648	\$11,716	Ohio	26	\$66,400	\$5,644
California	2	395,755	10,110	Montana	27	6,185	5,591
Connecticut	3	34,981	9,654	North Carolina	28	57,477	5,440
New Jersey	4	87,172	9,406	Michigan	29	54,188	5,399
Massachusetts	5	65,259	9,336	Idaho	30	10,083	5,295
Hawaii	6	12,562	8,680	Georgia	31	56,849	5,270
Vermont	7	5,247	8,110	Louisiana	32	24,316	5,255
Maryland	8	49,872	8,077	South Dakota	33	4,670	5,211
Minnesota	9	46,115	8,074	Arkansas	34	15,767	5,207
Illinois	10	101,059	7,966	North Dakota	35	4,046	5,200
Delaware	11	7,799	7,761	Arizona	36	37,529	5,166
Maine	12	10,485	7,613	Kentucky	37	23,242	5,157
Rhode Island	13	7,849	7,155	Texas	38	151,600	5,129
Washington	14	55,218	7,133	West Virginia	39	9,138	5,118
Oregon	15	29,575	6,948	South Carolina	40	26,313	5,067
Colorado	16	39,969	6,878	Missouri	41	30,787	4,990
Virginia	17	58,954	6,810	Nevada	42	15,684	4,985
Pennsylvania	18	87,038	6,689	Florida	43	107,755	4,937
Nebraska	19	13,034	6,638	Wyoming	44	2,843	4,906
Iowa	20	20,268	6,338	Mississippi	45	14,014	4,751
Kansas	21	18,446	6,279	Tennessee	46	32,846	4,714
Utah	22	20,057	6,007	New Mexico	47	9,892	4,674
Wisconsin	23	34,839	5,925	Alabama	48	23,446	4,643
New Hampshire	24	8,078	5,822	Oklahoma	49	18,275	4,579
Indiana	25	39,533	5,802	Alaska	50	2,979	4,058
				U.S. Unweighted Average			\$6,346
				U.S. Weighted Average			\$6,905

Note: dollar amounts are in millions.

Table 11 reproduces Table 10 but includes a regional price parity (RPP) adjustment for each state to control for the relative cost of goods and services within each state. Published by the U.S. Bureau of Economic Analysis, the general definition is as follows: “Regional price parities (RPPs) are price indexes that measure geographic price level differences for one period in time within the United States. For example, if the RPP for Washington, DC, is 120, prices in Washington are on average 20 percent higher than the U.S. average. An RPP is a weighted average of the price level of goods and services for the average consumer in one geographic region compared to all other regions in the United States.”⁹ For Pennsylvania, the RPP is 96.2, which is lower than the overall level for the U.S. (100.0). Adjusting per capita taxes by an RPP factor controls for the fact that prices are generally higher in certain parts of the country, and per capita computations do not control for that fact. If not controlled, then a state may appear to have a higher level of per capita taxes but have lower purchasing power based on price levels.

State	Rank	RPP	Per Capita	State	Rank	RPP	Per Capita
New York	1	109.7	\$10,681	Montana	26	91.4	\$6,118
Connecticut	2	102.8	9,396	Arkansas	27	88.9	5,855
California	3	111.9	9,036	North Carolina	28	93.8	5,802
Massachusetts	4	106.6	8,756	South Dakota	29	90.1	5,785
New Jersey	5	109.2	8,611	Kentucky	30	89.2	5,780
Vermont	6	98.6	8,224	Idaho	31	91.6	5,780
Minnesota	7	98.4	8,206	Louisiana	32	91.4	5,750
Delaware	8	97.5	7,963	Michigan	33	94.2	5,731
Illinois	9	101.3	7,867	North Dakota	34	90.9	5,718
Maine	10	97.3	7,827	New Hampshire	35	102.5	5,679
Hawaii	11	112.5	7,714	West Virginia	36	91.0	5,625
Maryland	12	106.2	7,607	Mississippi	37	86.2	5,511
Nebraska	13	92.0	7,219	Georgia	38	95.7	5,504
Iowa	14	89.8	7,060	Missouri	39	92.0	5,424
Rhode Island	15	102.1	7,009	South Carolina	40	93.6	5,411
Pennsylvania	16	96.2	6,956	Wyoming	41	91.5	5,363
Kansas	17	91.3	6,878	Arizona	42	96.6	5,347
Oregon	18	103.1	6,739	Alabama	43	88.0	5,274
Colorado	19	102.9	6,685	Nevada	44	95.4	5,225
Virginia	20	102.3	6,655	Texas	45	98.4	5,211
Washington	21	108.8	6,555	New Mexico	46	89.8	5,204
Wisconsin	22	93.2	6,356	Tennessee	47	90.6	5,203
Utah	23	94.6	6,350	Oklahoma	48	89.9	5,093
Indiana	24	92.5	6,273	Florida	49	101.4	4,868
Ohio	25	92.1	6,125	Alaska	50	104.8	3,873
				U.S. Unweighted Average		100.0	\$6,346
				U.S. Weighted Average		100.0	\$6,905

Note: dollar amounts are in millions.

⁹ The adjustments are based on 2021 regional price parity (RPP) data by state. Source: SARPP table option under Regional Data / GDP and Personal Income, National Income and Product Accounts. See https://www.bea.gov/system/files/methodologies/Methodology-for-Regional-Price-Parities_0.pdf.

Other State Data and Rankings

Table 12 (next page) displays the share of total state and local tax revenue by revenue source (includes severance taxes). Pennsylvania's largest revenue source was PIT (26.8%) followed by property taxes (25.0%), SUT (19.2%), All Other (11.6%), CNIT (6.4%) and Gaming-Liquor-Tobacco (GLT) taxes (5.8%). By comparison, the U.S. average shares across all states were as follows: property (27.2%), PIT (25.7%), SUT (24.2%), all other (9.4%), CNIT (6.5%) and motor vehicle taxes (4.0%).

Table 13 (page 16) displays rates for PIT, CNIT, SUT, gasoline and cigarette taxes. Data are from CCH AnswerConnect, the Tax Foundation, the U.S. Energy Information Administration and Campaign for Tobacco-Free Kids for CY 2024.¹⁰ For PIT, 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).¹¹ For CNIT, the tax rate represents the highest marginal tax rate.¹² SUT rates do not include any levies by local units.¹³ Gasoline and cigarette excise taxes are in cents and do not include any sales taxes that might also be levied on those products by state or local governments.

¹⁰ See "State Tax Rates," Federation of Tax Administrators and "State Taxes," Tax Foundation.

¹¹ For personal income tax, New Hampshire only taxes dividends and interest.

¹² Ohio and Texas levy a gross receipts or margins tax. They are denoted as "GRT" in the table.

¹³ However, California (1.0%) and Virginia (1.0%) tax rates include uniform statewide local levies.

Table 12: Composition of Total State and Local Taxes

State	PIT	CNIT	SUT	GLT	Property	Motor	All Other
Alabama	26.4%	7.1%	34.6%	2.4%	14.3%	5.8%	9.4%
Alaska	0.0	9.3	6.4	3.5	38.4	2.3	40.2
Arizona	20.0	3.2	41.4	1.9	24.2	3.1	6.2
Arkansas	23.5	5.5	39.4	3.2	16.0	5.1	7.4
California	36.9	11.6	18.7	1.2	20.7	3.6	7.2
Colorado	29.0	3.8	24.2	1.8	29.9	3.0	8.2
Connecticut	28.2	10.1	15.6	3.1	33.9	2.0	7.2
Delaware	30.8	34.8	0.6	3.6	14.2	2.6	13.3
Florida	0.0	3.8	42.6	3.6	32.9	5.2	11.9
Georgia	32.2	4.5	24.3	3.5	26.6	3.8	5.1
Hawaii	28.4	2.4	35.0	1.1	17.5	4.8	10.8
Idaho	25.7	10.4	29.3	1.8	20.9	6.5	5.3
Illinois	22.5	9.9	19.8	3.4	30.9	5.1	8.5
Indiana	32.8	3.9	27.0	4.0	20.9	5.9	5.5
Iowa	25.1	4.6	24.7	4.3	30.6	7.4	3.4
Kansas	26.1	4.8	29.5	2.0	28.5	4.1	5.0
Kentucky	33.6	6.5	24.0	4.2	18.8	4.2	8.8
Louisiana	18.1	5.8	40.4	5.3	18.5	3.0	9.0
Maine	24.7	4.1	21.0	3.7	37.2	3.6	5.7
Maryland	38.6	4.6	14.5	5.5	22.5	3.3	11.0
Massachusetts	37.4	7.1	13.4	3.4	30.0	1.9	6.8
Michigan	24.9	3.4	22.7	5.4	31.0	5.5	7.1
Minnesota	32.7	10.3	17.1	3.1	23.0	4.1	9.6
Mississippi	18.0	6.6	34.4	3.6	25.3	4.7	7.5
Missouri	30.6	2.7	27.5	3.0	26.7	3.8	5.6
Montana	37.2	4.7	0.6	4.4	32.1	7.9	13.1
Nebraska	24.8	5.6	25.1	1.1	32.7	4.7	6.0
Nevada	0.0	0.5	35.9	11.6	28.3	5.4	18.3
New Hampshire	1.9	16.1	0.4	6.2	56.9	3.9	14.7
New Jersey	23.7	10.8	17.4	2.6	37.6	1.3	6.6
New Mexico	10.7	3.0	39.7	2.1	16.5	4.3	23.7
New York	36.9	6.4	15.7	1.9	28.5	1.4	9.1
North Carolina	30.7	4.6	26.1	5.4	20.6	5.9	6.7
North Dakota	6.9	3.3	20.3	1.0	17.7	4.4	46.5
Ohio	25.9	0.8	28.9	3.9	27.5	5.2	7.9
Oklahoma	21.0	4.4	31.6	4.7	18.5	7.6	12.2
Oregon	39.8	9.8	1.3	4.7	26.1	5.4	12.9
Pennsylvania	26.8	6.4	19.2	5.8	25.0	5.2	11.6
Rhode Island	24.7	3.8	20.2	6.0	34.4	2.3	8.5
South Carolina	26.1	5.2	23.7	3.6	27.3	4.8	9.3
South Dakota	0.0	1.5	41.9	5.9	31.8	7.4	11.5
Tennessee	0.0	13.8	45.8	3.9	19.7	5.6	11.1
Texas	0.0	0.2	37.0	3.1	40.3	4.0	15.5
Utah	33.8	4.6	29.8	1.3	20.4	4.3	5.8
Vermont	24.2	4.6	10.9	2.9	37.5	4.0	15.8
Virginia	33.5	3.5	16.5	2.8	28.1	4.1	11.5
Washington	0.0	0.1	51.5	2.3	26.7	4.9	14.4
West Virginia	25.3	3.7	18.9	7.5	19.4	5.8	19.5
Wisconsin	25.8	8.5	22.5	2.5	30.1	5.7	4.9
Wyoming	0.0	0.6	30.4	2.0	33.9	7.0	26.1
U.S. Average	25.7%	6.5%	24.2%	3.1%	27.2%	4.0%	9.4%

Table 13: Select State Tax Rates, Calendar Year 2024

State	PIT	CNIT	SUT	Gasoline	Cigarettes
Alabama	5.00%	6.50%	4.00%	30.2	67.5
Alaska	--	9.40	--	9.0	200.0
Arizona	2.50	4.90	5.60	19.0	200.0
Arkansas	4.70	4.80	6.50	25.0	115.0
California	4.00	8.84	7.25	68.1	287.0
Colorado	4.40	4.40	2.90	29.2	194.0
Connecticut	4.50	7.50	6.35	25.0	435.0
Delaware	6.60	8.70	--	23.0	210.0
Florida	--	5.50	6.00	38.6	133.9
Georgia	5.49	5.75	4.00	33.1	37.0
Hawaii	7.60	6.40	4.00	18.5	320.0
Idaho	5.80	5.80	6.00	33.0	57.0
Illinois	4.95	9.50	6.25	66.5	298.0
Indiana	3.05	4.90	7.00	51.7	99.5
Iowa	5.70	7.10	6.00	30.0	136.0
Kansas	5.70	6.50	6.50	25.0	129.0
Kentucky	4.00	5.00	6.00	30.1	110.0
Louisiana	3.50	7.50	4.45	20.9	108.0
Maine	5.80	8.93	5.50	31.4	200.0
Maryland	4.75	8.25	6.00	47.2	375.0
Massachusetts	5.00	8.00	6.25	27.4	351.0
Michigan	4.05	6.00	6.00	48.0	200.0
Minnesota	6.80	9.80	6.88	28.6	304.0
Mississippi	4.70	5.00	7.00	18.4	68.0
Missouri	4.95	4.00	4.23	25.0	17.0
Montana	5.90	6.75	--	33.8	170.0
Nebraska	5.01	5.84	5.50	30.0	64.0
Nevada	--	--	6.85	23.8	180.0
New Hampshire	3.00	7.50	--	23.8	178.0
New Jersey	3.50	9.00	6.63	42.4	270.0
New Mexico	4.90	5.90	4.88	18.9	200.0
New York	5.50	7.25	4.00	25.7	535.0
North Carolina	4.50	2.50	4.75	40.7	45.0
North Dakota	1.95	4.31	5.00	23.0	44.0
Ohio	2.75	GRT	5.75	38.5	160.0
Oklahoma	4.75	4.00	4.50	20.0	203.0
Oregon	8.75	7.60	--	40.0	333.0
Pennsylvania	3.07	8.49	6.00	58.7	260.0
Rhode Island	3.75	7.00	7.00	38.1	425.0
South Carolina	6.40	5.00	6.00	28.8	57.0
South Dakota	--	--	4.20	30.0	153.0
Tennessee	--	6.50	7.00	27.4	62.0
Texas	--	GRT	6.25	20.0	141.0
Utah	4.65	4.65	4.85	37.2	170.0
Vermont	3.35	8.50	6.00	32.6	308.0
Virginia	5.75	6.00	5.30	39.1	60.0
Washington	--	--	6.50	52.8	302.5
West Virginia	5.12	6.50	6.00	35.7	120.0
Wisconsin	5.30	7.90	5.00	32.9	252.0
Wyoming	--	--	4.00	24.0	60.0

Note: gasoline in cents per gallon and cigarettes in cents per pack. Gasoline price includes state excise tax and additional taxes and fees (e.g., local taxes and environmental fees).

