

STATE AND LOCAL GOVERNMENT TAX AND REVENUE RANKINGS

Based on 2004/05 State and Local Revenue

**By
Jacek Cianciara**

**Wisconsin Department of Revenue
Division of Research and Policy
September 24, 2007**

TABLE OF CONTENTS

	Page
State and Local Government Tax and Revenue Rankings	
1. Major Taxes	1
2. All Taxes	2
3. General Revenue from Own Sources.....	2
4. General Revenue	3
5. All Revenue	4
6. State and Local Revenues – Per Capita and Per \$1,000 of Personal Income	6
7. Conclusions	7
Appendix 1 – State and Local Government Finances 2004-05.....	8
Appendix 2 – State and Local Revenues Per \$1,000 of Personal Income.....	10
Appendix 3 – State and Local Revenues Per Capita	18

STATE AND LOCAL GOVERNMENT TAX AND REVENUE RANKINGS

There has been a continuing debate on the pages of various newspapers and professional papers about Wisconsin's "tax burden," most often discussed in terms of the magnitude of state and local taxes, government revenues, and tax rankings. The participants in this debate, including academicians, community groups and private organizations, often reach different conclusions¹. Increased attention to the disputes over Wisconsin's tax rankings generally follow each new release of government revenue and tax data by the U.S. Census Bureau.

A June 2006 article in the Wisconsin State Journal² underscored this pattern. The article quoted two studies: The first concluded that Wisconsin ranks within the top ten states in tax burden when the focus was solely on state and local taxes. The second presented Wisconsin's ranking as substantially more average when fees, service charges, and other revenue were included in the analysis.

The purpose of this report is to address the puzzle of varying state rankings by examining the incremental impact of including various state and local government taxes, fees, charges, and other revenues in the state's rank.

State and local government tax revenues are usually defined, measured, and ranked in two ways. One approach measures revenues per \$1,000 of personal income (state and local revenue divided by state personal income). The other approach uses per capita calculations (state and local revenue divided by state population). In this report, the step-by-step analysis of Wisconsin's rank of state and local government tax and non-tax revenues will be presented in terms of revenues per \$1,000 of personal income.

The appendices to this report include tables displaying Wisconsin's 2005 rankings using both of these measures.

1. Major Taxes.

Usually when taxpayers or business leaders talk about taxes they have in mind a combination or a sum of the major tax categories: property tax, sales and gross receipts taxes (including sales taxes and selective taxes such as gas, tobacco, and alcoholic beverages), individual income tax, and corporate income tax. In 2005, these four broad tax categories claimed \$114.2 out of \$1,000 or 11.4% of personal income in Wisconsin (Table 1). In terms of these major taxes, Wisconsin ranked 6th in the nation³.

¹ See for example: "Why Wisconsin has high taxes," WPRI Report, July 2003, Vol. 16, No.5 and Jack Norman, "Exposing the Wisconsin 'Tax Hell,'" Institute for Wisconsin Future, January 2005.

² John Schmid, *Wisconsin dips to No. 6 in tax burden. Different ranking says No. 14*, WSJ, June 23, 2006.

³ Appendix to this report, beginning with page 8, shows the rankings of all states in the United States for various tax and non-tax revenue categories discussed in this report.

TABLE 1
MAJOR TAXES

State and Local Revenues Per \$1,000 of Personal Income	\$	Rank
Property	44.2	9
Sales and gross receipts	34.6	37
General sales	24.4	31
Selective sales	10.2	39
Motor fuel	5.4	11
Alcoholic beverage	0.3	36
Tobacco products	1.8	18
Public utilities	1.6	21
Other selective sales	1.2	50
Individual income	31.0	15
Corporate income	4.4	15
= MAJOR TAXES	114.2	6

2. All Taxes.

According to the Census definition, taxes are compulsory contributions exacted by a local or state government for public purposes. Consequently, certain collections may be deemed as taxes by the Census Bureau even if labeled as fees or service charges at a state or local level.

The Census definition of taxes includes, in addition to the major tax categories listed above, motor vehicle licenses, taxes enacted as a condition for a business or non-business privilege, death and gift taxes, and taxes not otherwise classified.

TABLE 2
ALL TAXES

State and Local Revenues Per \$1,000 of Personal Income	\$	Rank
Property	44.2	9
Sales and gross receipts	34.6	37
Individual income	31.0	15
Corporate income	4.4	15
= MAJOR TAXES	114.2	6
adding		
Motor vehicle license	1.9	29
Other taxes	5.2	31
= ALL TAXES	121.3	8

Adding the Motor Vehicle license tax (Rank 29) and Other taxes (Rank 31) to the four major tax categories (Table 2) increases state and local government tax to \$121.3 per \$1,000 of personal income, lowering Wisconsin's rank from the 6th to 8th highest rank.

3. General Revenue from Own Sources

Another revenue concept utilized by the Census Bureau is "General revenue from own sources". It is comprised of taxes, discussed above, plus current charges and

miscellaneous general revenue. Current charges refer to charges, reported on a gross basis, imposed by state and local government for providing current services such as education, hospitals and highways or for the sale of products in connection with general government activities.

Miscellaneous general revenue comprises all other general revenue of governments from their own sources such as interest earnings and special assessments, other than liquor store, utility, and insurance trust revenues.

Adding current charges (Rank 31) and miscellaneous general revenue (Rank 39) to taxes increases the total amount collected per \$1,000 of personal income from \$121.3 to \$167.8, and lowers the Wisconsin's rank from the 8th to the 20th (Table 3). Consequently, by considering all general revenue from own sources, Wisconsin's ranking falls out of the top ten and much closer to the median.

TABLE 3
GENERAL REVENUE FROM OWN SOURCES

State and Local Revenues Per \$1,000 of Personal Income	\$	Rank
Property	44.2	9
Sales and gross receipts	34.6	37
Individual income	31.0	15
Corporate income	4.4	15
= MAJOR TAXES	114.2	6
Adding		
Motor vehicle license	1.9	29
Other taxes	5.2	31
= ALL TAXES	121.3	8
adding		
Current charges	30.7	31
Miscellaneous general revenue	15.8	39
GENERAL REVENUE FROM OWN SOURCES	167.8	20

4. General Revenue.

General revenue broadens the discussion above, which focused only on own source revenue, to include intergovernmental revenue (and thereby, revenue from the federal government). Consequently, general revenue includes four main categories: taxes, current charges, miscellaneous general revenue (all discussed above) and intergovernmental revenue. General revenue comprises all revenue except that classified as liquor store, utility or insurance trust revenue.

According to the Census definition, intergovernmental revenue comprises monies from other governments, including grants, shared taxes, and amounts received as reimbursement for performance of governmental services from other governments; and any other form of revenue representing the sharing by other governments in the financing of activities administered by the receiving government. All intergovernmental revenue is reported in the general government sector, even if it is used to support activities in other sectors (such as utilities).

TABLE 4
GENERAL REVENUE FROM OWN SOURCES

State and Local Revenues Per \$1,000 of Personal Income	\$	Rank
Property	\$44.2	9
Sales and gross receipts	34.6	37
Individual income	31.0	15
Corporate income	4.4	15
= MAJOR TAXES	114.2	6
adding		
Motor vehicle license	1.9	29
Other taxes	5.2	31
= ALL TAXES	121.3	8
adding		
Current charges	30.7	31
Miscellaneous general revenue	15.8	39
= GENERAL REVENUE FROM OWN SOURCES	167.8	20
adding		
Intergovernmental Revenues	40.2	35
= GENERAL REVENUE	\$208.1	29

In 2005, Wisconsin ranked 35th in intergovernmental revenue and intergovernmental revenues accounted for \$40.2 per \$1,000 of personal income (Table 4). Adding intergovernmental revenue to "general revenue from own sources," increases the amount per \$1,000 of personal income to \$208.1 but lowers Wisconsin's rank to 29th.

5. All Revenue

A category that encompasses all state and local government revenues is defined by the Census Bureau as simply "revenue" and includes all amounts of money received by a state or local government from all external sources during its fiscal year. This amount is reported net of refunds and other correcting transactions, other than issuance of debt, sale of investments, and agency or private trust transactions. Under this definition, revenue excludes amounts transferred from other funds or agencies of the same government.

Within "revenue" are four main categories: general revenue, discussed above, and utility, liquor store, and insurance trust revenue.

Utility revenue includes receipts from four types of state and local government utilities: water supply, electric power, gas supply, and public mass transit systems, and is reported on a gross basis.

TABLE 5
ALL REVENUE

State and Local Revenues Per \$1,000 of Personal Income	\$	Rank
Property	\$44.2	9
Sales and gross receipts	34.6	37
Individual income	31.0	15
Corporate income	4.4	15
= MAJOR TAXES	114.2	6
Adding		
Motor vehicle license	1.9	29
Other taxes	5.2	31
= ALL TAXES	121.3	8
adding		
Current charges	30.7	31
Miscellaneous general revenue	15.8	39
= GENERAL REVENUE FROM OWN SOURCES	167.8	20
adding		
Intergovernmental Revenues	40.2	35
= GENERAL REVENUE	208.1	29
adding		
Utility revenue	6.5	35
Liquor store revenue	0.0	23
Insurance trust revenue	59.9	4
= REVENUE	\$274.4	18

Insurance trust revenue consists of contributions supporting public employee retirement and social insurance programs, such as retirement programs sponsored by a recognized unit of government and programs for unemployment insurance, plus net earnings on the investment of these assets. Insurance trust revenue excludes contributions from the government which administers the system, which are treated as interfund transfers, whether they are paid on behalf of its employees covered by the plan or for supplemental support.

In 2005, Wisconsin ranked 35th in utility revenues and 23rd in liquor store revenue, the same rank held by 29 states that do not report revenues from liquor stores.

It is interesting to note (see Table 5) that in terms of insurance trust revenues, Wisconsin ranked 4th in the nation. Insurance trust revenue added \$ 59.9 per \$1,000 to total "revenue". Of this amount, \$55.7 is attributed to employee retirement (not shown). One possible explanation of this high insurance trust revenue is that the Wisconsin Retirement System (WRS) Trust Fund is the 10th largest public pension fund in the United States with asset of \$70 billion⁴. WRS covers more than 525,000 current and former public employees.

Adding utility revenue and insurance trust revenue to general revenue, to derive the dollar amount of "revenue" per \$1,000 of personal income, increases the per \$1,000 amount to

⁴ "Oversight of the Wisconsin Retirement System," State of Wisconsin Legislative Reference Bureau Informational Bulletin 06-2, February 2006.

\$274.4 -- placing Wisconsin at the 18th rank in the United States. Hence, higher insurance trust revenues moved the state's rank up by eleven places. Since insurance trust revenues incorporate net earnings on invested assets, this form of revenue is not truly "government revenues" collected from the public. Consequently, these revenues should arguably be set aside when determining rankings.

6. State and Local Revenues - Per Capita and Per \$1,000 of Personal Income

The comparison of various tax revenue ranks for U.S. states is usually conducted in terms of per \$1,000 of personal income or in per capita terms. While the above step-by-step analysis of Wisconsin's ranking above was presented solely in terms of personal income, a comparison of state and local revenue ranks for Wisconsin under both of these standard measures is shown below in Table 6.

TABLE 6
STATE AND LOCAL GOVERNMENT REVENUE RANKINGS
COMPARISON 2004-05

State and Local Revenues and Tax Categories	Per \$1,000 of Personal Income		Per Person	
	\$	Rank	\$	Rank
Property	\$44.2	9	\$1,415.1	11
Sales and gross receipts	34.6	37	1,108.7	35
Individual income	31.0	15	992.0	12
Corporate income	4.4	15	142.1	15
= MAJOR TAXES	114.2	6	3,657.9	6
adding				
Motor vehicle license	1.9	29	59.8	30
Other taxes	5.2	31	167.4	31
= ALL TAXES	121.3	8	3,885.2	15
adding				
Current charges	30.7	31	984.7	26
Miscellaneous general revenue	15.8	39	506.8	39
= GENERAL REVENUE FROM OWN SOURCES	167.8	20	5,376.6	19
adding				
Intergovernmental Revenues	40.2	35	1,288.9	38
= GENERAL REVENUE	208.1	29	6,665.5	23
adding				
Utility revenue	6.5	35	208.3	35
Liquor store revenue	0.0	23	0.0	23
Insurance trust revenue	59.9	4	1,917.2	5
= REVENUE	\$274.4	18	\$8,791.0	14

7. Conclusions

As the above discussion has shown, Wisconsin's tax ranking can vary considerably depending on the scope of revenues considered. Incorporating additional government fees, charges and other revenues lowers Wisconsin's rank quite considerably.

Based on U.S. Census Bureau state and local government finance data for 2004-05 and calculated on a per \$1,000 of personal income basis, Wisconsin ranked:

- 6th in terms of the group combining the major tax categories: property tax, sales and gross receipts taxes (including sales, cigarette, motor fuel and liquor taxes), individual income tax, and corporate income tax;
- 8th in all taxes;
- 20th when all other own source government charges and fees are included;
- 29th when intergovernmental revenues are also included.

While Wisconsin's rank moves back up to 18th under the broadest measure of revenue, this definition includes amounts, such as earnings on retirement trust funds and utility revenues, which are generally not considered "tax burdens".

In addition, although not discussed in this report, the examination of a state rank often includes looking at separate state government vs. local government rankings. In Wisconsin, state taxes assume a relatively larger share of total taxes while local taxes are comparatively lower. Therefore, Wisconsin tends to rank higher when only state taxes are compared. This relationship reflects the substantial amount of state revenue supporting local services, especially in the form of school equalization aid.

The range of rankings that can be constructed for the state emphasizes that discussions of Wisconsin's state and local tax and revenue rankings should be explicit in their scope. Careful consideration should be given to determining which measure is appropriate for any specific discussion.

The appendices to this report include rankings by component on both per \$1,000 of personal income and per capita terms. The appendices also display the states both above and below Wisconsin for each revenue component.

APPENDIX 1
STATE AND LOCAL GOVERNMENT FINANCES 2004-05

Description	Per \$1,000			Per Person		
	Wisconsin	Wisconsin % U.S.	Rank	Wisconsin	Wisconsin % U.S.	Rank
Revenue	274.42	105.7%	18	8,790.99	102.3%	14
General revenue	208.07	100.0%	29	6,665.54	96.9%	23
Intergovernmental revenue	40.23	89.2%	35	1,288.90	86.4%	38
General revenue from own sources	167.84	103.0%	20	5,376.64	99.8%	19
Taxes	121.28	107.5%	8	3,885.17	104.1%	15
Property	44.17	127.9%	9	1,415.13	123.8%	11
Sales and gross receipts	34.61	87.7%	37	1,108.71	84.9%	35
General sales	24.36	90.0%	31	780.52	87.2%	30
Selective sales	10.24	82.7%	39	328.18	80.1%	36
Motor fuel	5.42	147.3%	11	173.72	142.6%	6
Alcoholic beverage	0.28	52.8%	36	8.95	51.1%	39
Tobacco products	1.76	128.0%	18	56.30	124.0%	20
Public utilities	1.61	69.4%	21	51.57	67.2%	22
Other selective sales	1.17	26.2%	50	37.64	25.4%	50
Individual income	30.97	124.9%	15	992.02	120.9%	12
Corporate income	4.44	99.9%	15	142.08	96.7%	15
Motor vehicle license	1.87	92.3%	29	59.79	89.3%	30
Other taxes	5.23	68.9%	31	167.44	66.7%	31
Charges & misc general revenue	46.56	93.0%	37	1,491.47	90.0%	35
Current charges	30.74	96.9%	31	984.68	93.8%	26
Education	11.28	122.5%	21	361.50	118.7%	20
Institutions higher education	9.85	126.1%	19	315.44	122.1%	19
School lunch sales (gross)	0.93	138.9%	10	29.76	134.5%	11
Hospitals	5.06	62.0%	34	162.22	60.0%	33
Highways	0.45	43.9%	27	14.51	42.5%	27
Air transportation (airports)	0.58	39.1%	40	18.64	37.8%	40
Parking facilities	0.27	158.4%	6	8.50	153.4%	8
Sea and inland port facilities	0.03	9.0%	27	1.00	8.7%	27
Natural resources	0.48	137.6%	14	15.22	133.2%	13
Parks and recreation	0.92	112.0%	13	29.46	108.4%	11
Housing & community develop	0.49	96.4%	15	15.55	93.4%	17
Sewerage	3.16	98.3%	22	101.30	95.2%	19
Solid waste management	0.92	68.6%	37	29.32	66.4%	36
Other charges	7.10	139.5%	7	227.45	135.1%	7
Miscellaneous general revenue	15.82	86.3%	39	506.79	83.5%	39
Interest earnings	5.79	96.6%	30	185.51	93.5%	30
Special assessments	0.65	100.1%	18	20.77	96.9%	19
Sale of property	0.07	23.1%	44	2.14	22.4%	43
Other general revenue	9.31	81.7%	39	298.36	79.1%	40

APPENDIX 1 (continued)
STATE AND LOCAL GOVERNMENT FINANCES 2004-05

Description	Per \$1,000			Per Person		
	Wisconsin	Wisconsin % U.S.	Rank	Wisconsin	Wisconsin % U.S.	Rank
Utility revenue	6.50	55.5%	35	208.30	53.8%	35
Water supply	2.27	59.1%	42	72.75	57.2%	43
Electric power	3.88	63.8%	27	124.35	61.7%	24
Gas supply	0.01	1.1%	36	0.25	1.1%	36
Transit	0.34	32.0%	18	10.95	31.0%	17
Liquor store revenue	0.00	0.0%	23	0.00	0.0%	23
Insurance trust revenue	59.85	152.1%	4	1,917.15	147.3%	5
Unemployment compensation	3.97	109.1%	14	127.30	105.7%	16
Employee retirement	55.71	171.2%	1	1,784.74	165.7%	2
Workers' compensation	0.02	0.8%	37	0.64	0.8%	37
Other insurance trust revenue	0.14	17.8%	9	4.47	17.3%	9

APPENDIX 2
STATE AND LOCAL REVENUES PER \$1,000 OF PERSONAL INCOME

	Revenue	\$		General revenue	\$		Intergovernmental Revenue	\$
1	Alaska	\$509.2	1	Alaska	\$441.4	1	Wyoming	\$154.3
2	Wyoming	447.5	2	Wyoming	395.1	2	Alaska	114.7
3	New Mexico	328.3	3	New Mexico	276.2	3	Mississippi	86.2
4	West Virginia	321.7	4	West Virginia	269.4	4	New Mexico	84.0
5	New York	311.2	5	New York	256.8	5	Montana	77.7
6	Mississippi	303.7	6	Mississippi	256.0	6	West Virginia	77.3
7	Utah	302.3	7	Maine	251.2	7	North Dakota	70.8
8	California	300.0	8	North Dakota	247.8	8	Maine	67.5
9	Louisiana	294.4	9	Vermont	247.2	9	Vermont	67.3
10	South Carolina	292.8	10	Louisiana	245.3	10	Louisiana	64.4
11	Ohio	291.0	11	Montana	243.8	11	South Carolina	62.5
12	Oregon	291.0	12	South Carolina	243.1	12	New York	61.6
13	Maine	289.2	13	Utah	236.5	13	Arkansas	61.2
14	Montana	288.4	14	Hawaii	232.3	14	Alabama	58.7
15	Nebraska	284.5	15	Delaware	226.7	15	Rhode Island	57.4
16	North Dakota	283.1	16	Arkansas	226.3	16	South Dakota	57.0
17	Vermont	276.3	17	Rhode Island	222.1	17	Kentucky	54.7
18	Wisconsin	274.4	18	Nebraska	219.7	18	Tennessee	52.0
19	Hawaii	267.5	19	Ohio	218.8	19	North Carolina	51.8
20	Arkansas	266.4	20	Alabama	217.9	20	Oklahoma	51.8
21	Washington	265.5	21	Idaho	217.1	21	Utah	50.7
22	Alabama	265.3	22	Kentucky	213.0	22	Arizona	50.2
23	Rhode Island	265.3	23	California	213.0	23	Missouri	49.5
24	Idaho	261.7	24	Iowa	212.9	24	Idaho	49.1
25	Delaware	260.7	25	North Carolina	209.7	25	Ohio	48.7
26	North Carolina	257.0	26	Oregon	209.5	26	Iowa	48.0
27	Iowa	254.8	27	Michigan	209.2	27	Nebraska	47.8
28	Michigan	254.1	28	Indiana	208.6	28	Hawaii	47.8
29	Pennsylvania	250.8	29	Wisconsin	208.1	29	Oregon	47.2
30	Kentucky	250.7	30	Arizona	205.8	30	Pennsylvania	46.6
31	Arizona	250.6	31	Oklahoma	204.2	31	Michigan	44.3
32	Tennessee	250.4	32	Pennsylvania	203.2	32	California	43.0
33	Minnesota	246.8	33	Minnesota	203.0	33	Texas	41.9
34	Oklahoma	245.5	34	Florida	198.3	34	Delaware	40.4
35	South Dakota	242.2	35	Kansas	197.9	35	Wisconsin	40.2
36	Florida	239.5	36	Missouri	196.1	36	Georgia	39.9
37	Missouri	238.9	37	Washington	194.9	37	Kansas	39.8
38	Nevada	238.8	38	Nevada	193.7	38	Minnesota	39.7
39	Colorado	236.4	39	Tennessee	193.0	39	Washington	38.4
40	Texas	236.2	40	Texas	191.6	40	Indiana	38.4
41	Indiana	233.5	41	Georgia	189.6	41	Florida	37.3
42	Kansas	232.9	42	South Dakota	188.0	42	Illinois	34.8
43	Massachusetts	229.5	43	Massachusetts	183.3	43	New Hampshire	34.4
44	Georgia	227.8	44	New Jersey	182.9	44	Massachusetts	34.3
45	Illinois	227.1	45	Illinois	182.5	45	Maryland	34.2
46	New Jersey	214.3	46	Colorado	180.9	46	Colorado	31.0
47	Virginia	213.2	47	Virginia	178.3	47	New Jersey	29.3
48	Maryland	205.5	48	Maryland	178.0	48	Nevada	28.2
49	Connecticut	192.9	49	Connecticut	174.2	49	Connecticut	28.1
50	New Hampshire	188.9	50	New Hampshire	163.3	50	Virginia	26.0
	United States	\$259.7		United States	\$208.0		United States	\$45.1

APPENDIX 2 (continued)
STATE AND LOCAL REVENUES PER \$1,000 OF PERSONAL INCOME

	General revenue from own sources	\$		Charges and miscellaneous general revenue	\$		Current charges	\$
1	Alaska	\$326.7	1	Alaska	\$194.3	1	South Carolina	\$57.1
2	Wyoming	240.9	2	Wyoming	90.1	2	Wyoming	54.5
3	New York	195.2	3	South Carolina	76.7	3	Alabama	51.3
4	New Mexico	192.3	4	Delaware	74.4	4	Utah	50.4
5	West Virginia	192.2	5	New Mexico	72.6	5	Mississippi	49.3
6	Delaware	186.3	6	West Virginia	71.0	6	Iowa	43.5
7	Utah	185.8	7	Utah	70.7	7	Oregon	41.2
8	Hawaii	184.5	8	Alabama	66.9	8	Idaho	41.1
9	Maine	183.7	9	Louisiana	63.5	9	Louisiana	40.8
10	Louisiana	180.9	10	Oregon	62.5	10	Alaska	40.3
11	South Carolina	180.6	11	North Dakota	62.4	11	West Virginia	37.8
12	Vermont	179.9	12	Mississippi	61.9	12	Washington	37.0
13	North Dakota	177.0	13	Montana	60.6	13	North Carolina	37.0
14	Nebraska	171.9	14	Idaho	58.6	14	California	36.6
15	Indiana	170.2	15	Iowa	58.5	15	Indiana	36.6
16	Ohio	170.1	16	Indiana	56.4	16	Arkansas	36.0
17	California	170.0	17	Florida	55.0	17	North Dakota	35.8
18	Mississippi	169.8	18	Colorado	54.7	18	Delaware	35.5
19	Idaho	168.0	19	Michigan	54.6	19	Michigan	35.4
20	Wisconsin	167.8	20	California	54.3	20	Montana	34.7
21	Montana	166.2	21	Nebraska	53.9	21	Oklahoma	34.6
22	Nevada	165.5	22	Ohio	51.8	22	Colorado	34.3
23	Arkansas	165.1	23	Oklahoma	51.7	23	Ohio	33.5
24	Iowa	164.9	24	Nevada	51.5	24	Tennessee	33.1
25	Michigan	164.8	25	Arkansas	51.4	25	Florida	32.9
26	Rhode Island	164.7	26	Maine	50.7	26	Hawaii	32.6
27	Minnesota	163.3	27	Washington	50.5	27	Minnesota	32.0
28	Oregon	162.3	28	Hawaii	50.2	28	Virginia	31.7
29	Florida	161.0	29	North Carolina	49.6	29	Georgia	31.2
30	Alabama	159.2	30	Minnesota	49.5	30	Nevada	31.1
31	Kentucky	158.4	31	Texas	49.5	31	Wisconsin	30.7
32	Kansas	158.1	32	Tennessee	49.3	32	Kansas	30.5
33	North Carolina	157.9	33	Kentucky	48.7	33	Nebraska	29.8
34	Pennsylvania	156.6	34	Virginia	48.6	34	Kentucky	29.8
35	Washington	156.4	35	Kansas	48.3	35	Texas	29.7
36	Arizona	155.6	36	Vermont	48.0	36	Missouri	29.5
37	New Jersey	153.7	37	Wisconsin	46.6	37	New Mexico	29.0
38	Oklahoma	152.4	38	Missouri	46.2	38	Pennsylvania	28.4
39	Virginia	152.3	39	Georgia	45.8	39	Vermont	27.8
40	Colorado	149.9	40	New York	45.5	40	New York	27.6
41	Texas	149.7	41	Pennsylvania	45.4	41	Maine	26.3
42	Georgia	149.6	42	Arizona	43.9	42	Arizona	25.2
43	Massachusetts	149.0	43	South Dakota	43.6	43	New Jersey	22.6
44	Illinois	147.8	44	Rhode Island	42.0	44	South Dakota	22.1
45	Missouri	146.6	45	Massachusetts	41.7	45	Maryland	22.0
46	Connecticut	146.1	46	New Hampshire	37.4	46	Illinois	21.6
47	Maryland	143.8	47	Illinois	36.7	47	New Hampshire	21.3
48	Tennessee	141.0	48	New Jersey	36.5	48	Rhode Island	20.2
49	South Dakota	131.1	49	Maryland	35.5	49	Massachusetts	20.2
50	New Hampshire	128.9	50	Connecticut	26.9	50	Connecticut	14.8
	United States	\$162.9		United States	\$50.1		United States	\$31.7

APPENDIX 2 (continued)
STATE AND LOCAL REVENUES PER \$1,000 OF PERSONAL INCOME

Miscellaneous general revenue			Taxes			Property		
		\$			\$			\$
1	Alaska	\$154.0	1	Wyoming	\$150.8	1	New Hampshire	\$56.1
2	New Mexico	43.6	2	New York	149.7	2	Maine	54.8
3	Delaware	38.9	3	Hawaii	134.3	3	Vermont	54.1
4	Wyoming	35.6	4	Maine	133.0	4	New Jersey	52.9
5	West Virginia	33.2	5	Alaska	132.4	5	Wyoming	50.3
6	North Dakota	26.5	6	Vermont	131.9	6	Rhode Island	49.6
7	Montana	25.9	7	Rhode Island	122.7	7	New York	46.0
8	Maine	24.4	8	Wisconsin	121.3	8	Connecticut	45.1
9	Nebraska	24.1	9	West Virginia	121.1	9	Wisconsin	44.2
10	Louisiana	22.7	10	New Mexico	119.7	10	Texas	43.8
11	Florida	22.1	11	Connecticut	119.2	11	Illinois	42.3
12	Rhode Island	21.8	12	Ohio	118.3	12	Indiana	40.7
13	Massachusetts	21.5	13	Nebraska	118.0	13	Michigan	40.3
14	South Dakota	21.5	14	Louisiana	117.4	14	Alaska	40.1
15	Oregon	21.3	15	New Jersey	117.2	15	Montana	38.7
16	Nevada	20.5	16	California	115.6	16	Massachusetts	38.6
17	Utah	20.4	17	Utah	115.1	17	Nebraska	37.6
18	Colorado	20.3	18	North Dakota	114.6	18	Iowa	36.2
19	Vermont	20.2	19	Nevada	114.0	19	Kansas	36.1
20	Texas	19.8	20	Indiana	113.8	20	Florida	36.1
21	Indiana	19.8	21	Minnesota	113.8	21	Ohio	34.0
22	South Carolina	19.7	22	Arkansas	113.7	22	North Dakota	33.5
23	Michigan	19.2	23	Delaware	111.9	23	South Carolina	32.9
24	Kentucky	19.0	24	Arizona	111.7	24	Pennsylvania	32.4
25	Arizona	18.7	25	Pennsylvania	111.3	25	Oregon	32.0
26	Ohio	18.3	26	Illinois	111.1	26	Virginia	31.5
27	New York	17.9	27	Michigan	110.2	27	Arizona	31.2
28	Kansas	17.8	28	Kansas	109.7	28	Georgia	31.0
29	California	17.7	29	Kentucky	109.6	29	Washington	30.6
30	Hawaii	17.7	30	Idaho	109.4	30	South Dakota	30.4
31	Minnesota	17.5	31	Maryland	108.3	31	Idaho	30.2
32	Idaho	17.4	32	North Carolina	108.3	32	Colorado	30.0
33	Oklahoma	17.0	33	Mississippi	107.9	33	Nevada	29.2
34	Pennsylvania	17.0	34	Massachusetts	107.3	34	Minnesota	28.5
35	Virginia	16.9	35	Iowa	106.4	35	Mississippi	28.3
36	Missouri	16.7	36	Florida	106.0	36	Utah	28.2
37	Tennessee	16.2	37	Washington	105.9	37	Missouri	27.1
38	New Hampshire	16.1	38	Montana	105.6	38	California	26.9
39	Wisconsin	15.8	39	South Carolina	103.8	39	North Carolina	25.6
40	Alabama	15.6	40	Georgia	103.8	40	Maryland	25.4
41	Arkansas	15.4	41	Virginia	103.7	41	Tennessee	22.3
42	Illinois	15.1	42	Oklahoma	100.7	42	West Virginia	22.0
43	Iowa	15.0	43	Missouri	100.4	43	Kentucky	20.1
44	Georgia	14.6	44	Texas	100.1	44	Louisiana	19.9
45	New Jersey	13.9	45	Oregon	99.8	45	Hawaii	19.9
46	Washington	13.5	46	Colorado	95.2	46	Oklahoma	17.2
47	Maryland	13.5	47	Alabama	92.3	47	New Mexico	17.0
48	North Carolina	12.7	48	Tennessee	91.7	48	Delaware	16.6
49	Mississippi	12.6	49	New Hampshire	91.4	49	Arkansas	16.5
50	Connecticut	12.2	50	South Dakota	87.5	50	Alabama	14.2
	United States	\$18.3		United States	\$112.8		United States	\$34.5

APPENDIX 2 (continued)
STATE AND LOCAL REVENUES PER \$1,000 OF PERSONAL INCOME

Sales and gross receipts			General sales			Selective sales		
		\$			\$			\$
1	Hawaii	\$70.4	1	Hawaii	\$51.9	1	Nevada	\$28.6
2	Nevada	67.2	2	Washington	49.1	2	West Virginia	24.4
3	Washington	63.7	3	Arkansas	47.0	3	Vermont	24.2
4	Louisiana	63.0	4	Louisiana	46.6	4	Illinois	18.8
5	Arkansas	60.9	5	Tennessee	43.4	5	Hawaii	18.4
6	New Mexico	56.3	6	Arizona	42.8	6	Kentucky	18.3
7	Tennessee	53.8	7	New Mexico	42.5	7	Montana	17.8
8	Arizona	53.3	8	Nevada	38.6	8	Alabama	17.4
9	Florida	52.7	9	Wyoming	38.5	9	Florida	17.2
10	Mississippi	51.6	10	Mississippi	37.3	10	North Dakota	16.9
11	West Virginia	48.3	11	Florida	35.5	11	Louisiana	16.4
12	Utah	47.5	12	South Dakota	34.7	12	Texas	15.7
13	South Dakota	46.7	13	Utah	34.4	13	New Hampshire	14.9
14	Wyoming	46.3	14	Nebraska	31.7	14	Rhode Island	14.8
15	Alabama	45.3	15	California	29.6	15	Washington	14.7
16	Texas	45.1	16	Idaho	29.5	16	Mississippi	14.3
17	North Dakota	42.8	17	Kansas	29.5	17	Arkansas	13.9
18	Kentucky	41.6	18	Texas	29.3	18	Minnesota	13.9
19	Nebraska	41.5	19	Oklahoma	29.3	19	Delaware	13.8
20	Missouri	40.6	20	Georgia	28.9	20	New Mexico	13.8
21	Kansas	40.6	21	New York	28.4	21	Virginia	13.5
22	Vermont	40.3	22	Missouri	28.1	22	Utah	13.2
23	Idaho	39.9	23	Alabama	27.9	23	Pennsylvania	13.0
24	Oklahoma	38.9	24	Ohio	27.4	24	Maryland	13.0
25	Indiana	38.8	25	South Carolina	26.7	25	North Carolina	12.6
26	California	38.7	26	Indiana	26.7	26	Missouri	12.6
27	Georgia	38.3	27	Colorado	26.7	27	Indiana	12.2
28	Rhode Island	37.8	28	North Dakota	25.9	28	South Dakota	12.1
29	Illinois	37.7	29	Michigan	25.2	29	Connecticut	11.7
30	New York	37.7	30	North Carolina	24.7	30	Michigan	11.6
31	North Carolina	37.4	31	Wisconsin	24.4	31	Kansas	11.1
32	South Carolina	37.2	32	West Virginia	23.9	32	Maine	10.9
33	Minnesota	37.1	33	Maine	23.8	33	Iowa	10.9
34	Michigan	36.8	34	Iowa	23.7	34	Alaska	10.9
35	Ohio	36.1	35	Kentucky	23.3	35	South Carolina	10.6
36	Maine	34.7	36	Minnesota	23.2	36	Arizona	10.5
37	Wisconsin	34.6	37	Rhode Island	23.0	37	Tennessee	10.4
38	Colorado	34.6	38	Connecticut	20.6	38	Idaho	10.3
39	Iowa	34.6	39	Pennsylvania	20.0	39	Wisconsin	10.2
40	Pennsylvania	33.0	40	Illinois	18.9	40	New Jersey	10.2
41	Connecticut	32.3	41	New Jersey	18.0	41	Nebraska	9.8
42	Virginia	28.6	42	Vermont	16.1	42	Oklahoma	9.6
43	New Jersey	28.2	43	Virginia	15.2	43	Georgia	9.3
44	Maryland	26.1	44	Massachusetts	14.5	44	New York	9.3
45	Massachusetts	22.1	45	Maryland	13.1	45	California	9.0
46	Alaska	18.0	46	Alaska	7.1	46	Ohio	8.8
47	Montana	17.8	47	Delaware	0.0	47	Oregon	8.7
48	New Hampshire	14.9	48	Montana	0.0	48	Colorado	7.9
49	Delaware	13.8	49	New Hampshire	0.0	49	Wyoming	7.8
50	Oregon	8.7	50	Oregon	0.0	50	Massachusetts	7.6
	United States	\$39.4		United States	\$27.1		United States	\$12.4

APPENDIX 2 (continued)
STATE AND LOCAL REVENUES PER \$1,000 OF PERSONAL INCOME

	Motor fuel	\$		Alcoholic beverage	\$		Tobacco products	\$
1	Montana	\$7.4	1	Alaska	\$1.6	1	Rhode Island	\$3.7
2	West Virginia	7.0	2	Alabama	1.4	2	Michigan	3.7
3	North Dakota	6.6	3	South Carolina	1.2	3	Alaska	2.9
4	Mississippi	6.3	4	Tennessee	1.2	4	Delaware	2.7
5	Arkansas	6.2	5	Florida	1.1	5	Pennsylvania	2.5
6	Maine	5.8	6	Hawaii	1.1	6	Vermont	2.5
7	Idaho	5.8	7	Kansas	1.1	7	Montana	2.4
8	Nevada	5.7	8	Georgia	1.0	8	Maine	2.3
9	Utah	5.5	9	North Carolina	1.0	9	West Virginia	2.2
10	Nebraska	5.5	10	Texas	0.9	10	New Jersey	2.2
11	Wisconsin	5.4	11	Washington	0.9	11	Oregon	2.2
12	North Carolina	5.3	12	Vermont	0.9	12	New Hampshire	2.2
13	South Dakota	5.2	13	Montana	0.8	13	Arkansas	2.1
14	Kansas	5.1	14	Kentucky	0.7	14	Hawaii	2.1
15	Louisiana	5.0	15	Oklahoma	0.7	15	Indiana	1.8
16	Florida	4.9	16	New Mexico	0.7	16	Illinois	1.8
17	Alabama	4.9	17	Arkansas	0.6	17	Arizona	1.8
18	Tennessee	4.8	18	South Dakota	0.6	18	Wisconsin	1.8
19	Iowa	4.8	19	Mississippi	0.6	19	Connecticut	1.7
20	Ohio	4.7	20	Pennsylvania	0.6	20	Nevada	1.7
21	Pennsylvania	4.6	21	Virginia	0.6	21	Ohio	1.7
22	Kentucky	4.4	22	Michigan	0.5	22	Washington	1.6
23	New Mexico	4.4	23	Utah	0.5	23	Massachusetts	1.6
24	Vermont	4.4	24	Delaware	0.5	24	Wyoming	1.5
25	Missouri	4.3	25	Louisiana	0.5	25	New York	1.5
26	Indiana	4.3	26	Nevada	0.5	26	Kansas	1.4
27	Arizona	4.3	27	Nebraska	0.4	27	Alabama	1.4
28	Washington	4.3	28	Illinois	0.4	28	Idaho	1.4
29	South Carolina	4.3	29	Minnesota	0.4	29	Nebraska	1.3
30	Texas	4.3	30	Arizona	0.4	30	Oklahoma	1.3
31	Oklahoma	4.1	31	Maine	0.3	31	Maryland	1.3
32	Hawaii	3.9	32	North Dakota	0.3	32	South Dakota	1.2
33	Delaware	3.9	33	Rhode Island	0.3	33	North Dakota	1.1
34	Wyoming	3.8	34	Ohio	0.3	34	Iowa	1.1
35	Illinois	3.6	35	West Virginia	0.3	35	Utah	1.0
36	Rhode Island	3.6	36	Wisconsin	0.3	36	New Mexico	1.0
37	Colorado	3.6	37	Connecticut	0.3	37	Minnesota	0.9
38	Minnesota	3.5	38	New York	0.3	38	Georgia	0.9
39	Georgia	3.5	39	New Jersey	0.3	39	Louisiana	0.9
40	Oregon	3.5	40	New Hampshire	0.3	40	Texas	0.9
41	Virginia	3.4	41	Massachusetts	0.3	41	California	0.9
42	Maryland	3.4	42	California	0.2	42	Florida	0.8
43	Michigan	3.4	43	Indiana	0.2	43	Mississippi	0.8
44	Connecticut	3.0	44	Colorado	0.2	44	Colorado	0.8
45	New Hampshire	2.8	45	Idaho	0.2	45	Missouri	0.7
46	California	2.7	46	Missouri	0.2	46	Tennessee	0.7
47	Massachusetts	2.6	47	Iowa	0.2	47	Virginia	0.6
48	Alaska	1.8	48	Maryland	0.1	48	Kentucky	0.3
49	New Jersey	1.4	49	Oregon	0.1	49	South Carolina	0.3
50	New York	0.7	50	Wyoming	0.1	50	North Carolina	0.2
	United States	\$3.7		United States	\$0.5		United States	\$1.4

APPENDIX 2 (continued)
STATE AND LOCAL REVENUES PER \$1,000 OF PERSONAL INCOME

	Public Utilities	\$		Other Selective Sales	\$		Individual Income	\$
1	Florida	\$6.9	1	Nevada	\$18.5	1	New York	\$46.9
2	Illinois	6.2	2	Vermont	15.8	2	Oregon	43.4
3	Alabama	5.3	3	Kentucky	10.8	3	Maryland	41.5
4	Hawaii	4.4	4	West Virginia	10.7	4	Ohio	37.1
5	West Virginia	4.1	5	Minnesota	8.7	5	Massachusetts	36.2
6	Washington	3.8	6	Louisiana	8.7	6	Minnesota	34.4
7	Pennsylvania	2.8	7	New Hampshire	8.2	7	California	33.9
8	New Jersey	2.8	8	Texas	7.1	8	Kentucky	33.9
9	Virginia	2.7	9	Hawaii	7.0	9	Hawaii	33.6
10	Maryland	2.7	10	Illinois	6.7	10	North Carolina	33.4
11	Texas	2.6	11	North Dakota	6.6	11	Maine	33.1
12	California	2.4	12	New Mexico	6.6	12	Delaware	31.8
13	Rhode Island	2.4	13	Virginia	6.1	13	Connecticut	31.7
14	Nevada	2.3	14	Montana	6.0	14	Virginia	31.3
15	North Dakota	2.2	15	Mississippi	6.0	15	Wisconsin	31.0
16	Missouri	2.1	16	Indiana	5.7	16	Utah	30.4
17	Utah	2.1	17	Maryland	5.6	17	Pennsylvania	27.7
18	Kentucky	2.0	18	Connecticut	5.3	18	Georgia	27.7
19	New York	1.9	19	Delaware	5.3	19	Montana	27.7
20	Oregon	1.6	20	Missouri	5.2	20	Idaho	27.2
21	Wisconsin	1.6	21	New York	4.8	21	Rhode Island	27.2
22	Kansas	1.5	22	North Carolina	4.8	22	Arkansas	26.5
23	Louisiana	1.5	23	Rhode Island	4.8	23	Indiana	25.7
24	New Hampshire	1.5	24	South Dakota	4.8	24	Vermont	25.6
25	Delaware	1.4	25	Alaska	4.4	25	West Virginia	25.6
26	Connecticut	1.4	26	Alabama	4.3	26	Iowa	25.4
27	North Carolina	1.3	27	Iowa	4.3	27	Nebraska	25.0
28	Arkansas	1.3	28	Utah	4.1	28	Missouri	25.0
29	Oklahoma	1.2	29	Washington	4.0	29	Oklahoma	24.7
30	Nebraska	1.1	30	Arkansas	3.8	30	Kansas	24.0
31	Montana	1.1	31	Michigan	3.7	31	South Carolina	23.7
32	New Mexico	1.1	32	South Carolina	3.7	32	Colorado	22.9
33	South Carolina	1.1	33	Florida	3.5	33	New Jersey	22.6
34	Wyoming	1.1	34	New Jersey	3.5	34	New Mexico	21.4
35	Arizona	1.0	35	Tennessee	3.4	35	Alabama	20.9
36	Colorado	1.0	36	Massachusetts	3.2	36	Michigan	20.5
37	Georgia	0.9	37	Arizona	3.1	37	Louisiana	19.6
38	Mississippi	0.7	38	Georgia	3.0	38	Illinois	17.9
39	Vermont	0.6	39	California	2.8	39	Arizona	17.4
40	Iowa	0.6	40	Idaho	2.6	40	Mississippi	16.9
41	Ohio	0.5	41	Pennsylvania	2.6	41	North Dakota	13.1
42	Idaho	0.4	42	Colorado	2.4	42	New Hampshire	1.4
43	Minnesota	0.4	43	Oklahoma	2.3	43	Tennessee	0.9
44	South Dakota	0.3	44	Maine	2.2	44	Alaska	0.0
45	Michigan	0.3	45	Kansas	2.0	45	Florida	0.0
46	Tennessee	0.3	46	Ohio	1.6	46	Nevada	0.0
47	Maine	0.3	47	Nebraska	1.5	47	South Dakota	0.0
48	Alaska	0.2	48	Oregon	1.3	48	Texas	0.0
49	Indiana	0.1	49	Wyoming	1.3	49	Washington	0.0
50	Massachusetts	0.0	50	Wisconsin	1.2	50	Wyoming	0.0
	United States	\$2.3		United States	\$4.5		United States	\$24.8

APPENDIX 2 (continued)
STATE AND LOCAL REVENUES PER \$1,000 OF PERSONAL INCOME

Corporate Income			Motor Vehicle License			Other Taxes		
		\$			\$			\$
1	Alaska	\$26.4	1	Oklahoma	\$5.6	1	Wyoming	\$50.3
2	West Virginia	10.1	2	Montana	5.5	2	Alaska	44.8
3	New Hampshire	10.1	3	Hawaii	4.5	3	Delaware	39.9
4	New York	9.4	4	Iowa	4.4	4	North Dakota	18.4
5	Delaware	8.5	5	Wyoming	4.0	5	New Mexico	17.0
6	California	6.8	6	Oregon	3.8	6	Nevada	15.6
7	New Jersey	6.1	7	Illinois	3.5	7	West Virginia	13.2
8	Michigan	6.0	8	Vermont	3.2	8	Oklahoma	12.7
9	Minnesota	5.1	9	New Mexico	3.1	9	Montana	12.1
10	North Carolina	5.0	10	Idaho	3.1	10	Pennsylvania	12.1
11	Massachusetts	5.0	11	Alaska	3.0	11	Florida	11.8
12	Illinois	4.9	12	South Dakota	2.9	12	Louisiana	11.0
13	New Mexico	4.8	13	Minnesota	2.8	13	Washington	9.8
14	Tennessee	4.6	14	Michigan	2.8	14	Maryland	9.5
15	Wisconsin	4.4	15	North Dakota	2.8	15	Texas	8.9
16	Indiana	4.4	16	Maine	2.5	16	Oregon	8.6
17	Kentucky	4.3	17	Ohio	2.4	17	New York	8.5
18	Arizona	4.3	18	Texas	2.3	18	Nebraska	8.3
19	Pennsylvania	4.1	19	Tennessee	2.2	19	Virginia	8.1
20	North Dakota	4.1	20	Maryland	2.2	20	Kentucky	8.0
21	Mississippi	4.1	21	Florida	2.1	21	Tennessee	7.9
22	Arkansas	3.9	22	Nebraska	2.1	22	California	7.4
23	Ohio	3.8	23	Kansas	2.0	23	Alabama	7.1
24	Montana	3.8	24	Pennsylvania	2.0	24	New Hampshire	7.0
25	Idaho	3.7	25	California	2.0	25	South Carolina	6.4
26	Maryland	3.7	26	West Virginia	2.0	26	New Jersey	6.2
27	Connecticut	3.6	27	North Carolina	2.0	27	Minnesota	5.8
28	Nebraska	3.6	28	Nevada	1.9	28	South Dakota	5.4
29	Vermont	3.5	29	Wisconsin	1.9	29	Idaho	5.4
30	Maine	3.5	30	Virginia	1.9	30	Mississippi	5.3
31	Oregon	3.3	31	New Hampshire	1.9	31	Wisconsin	5.2
32	Florida	3.2	32	Washington	1.8	32	Vermont	5.1
33	Alabama	3.1	33	Kentucky	1.8	33	Connecticut	5.0
34	Rhode Island	3.1	34	Arkansas	1.8	34	North Carolina	4.9
35	Hawaii	3.0	35	Alabama	1.7	35	Ohio	4.9
36	Utah	3.0	36	Mississippi	1.6	36	Illinois	4.7
37	Kansas	2.9	37	Missouri	1.6	37	Missouri	4.7
38	Louisiana	2.9	38	Utah	1.5	38	Arizona	4.5
39	Georgia	2.7	39	Rhode Island	1.5	39	Utah	4.4
40	Virginia	2.3	40	Colorado	1.4	40	Colorado	4.4
41	South Carolina	2.2	41	South Carolina	1.4	41	Maine	4.3
42	Iowa	2.0	42	Connecticut	1.3	42	Massachusetts	4.3
43	South Dakota	2.0	43	Delaware	1.2	43	Kansas	4.2
44	Colorado	1.9	44	Massachusetts	1.2	44	Arkansas	4.1
45	Oklahoma	1.7	45	New Jersey	1.2	45	Iowa	3.8
46	Missouri	1.4	46	New York	1.2	46	Michigan	3.8
47	Washington	0.0	47	Indiana	1.1	47	Rhode Island	3.5
48	Texas	0.0	48	Georgia	1.1	48	Georgia	3.1
49	Nevada	0.0	49	Arizona	1.0	49	Indiana	3.0
50	Wyoming	0.0	50	Louisiana	0.9	50	Hawaii	2.9
	United States	\$4.4		United States	\$2.0		United States	\$7.6

APPENDIX 2 (continued)
STATE AND LOCAL REVENUES PER \$1,000 OF PERSONAL INCOME

Utility Revenue			Liquor Store Revenue			Insurance Trust Revenue		
		\$			\$			\$
1	Nebraska	\$44.3	1	New Hampshire	\$8.4	1	California	\$69.5
2	Tennessee	38.8	2	Maine	3.7	2	Oregon	67.5
3	Washington	23.5	3	Wyoming	3.4	3	Ohio	64.6
4	Utah	23.1	4	Mississippi	2.9	4	Wisconsin	59.8
5	South Carolina	22.4	5	Pennsylvania	2.8	5	Alaska	56.7
6	Arizona	20.5	6	Oregon	2.8	6	West Virginia	47.3
7	California	17.6	7	Utah	2.4	7	South Dakota	45.8
8	Alabama	17.0	8	Idaho	2.2	8	Washington	45.0
9	New York	14.8	9	Michigan	2.2	9	Colorado	43.9
10	Georgia	13.5	10	Washington	2.1	10	New Mexico	43.6
11	Texas	11.9	11	Montana	2.0	11	Wyoming	42.2
12	Florida	11.8	12	Vermont	1.9	12	Utah	40.3
13	Nevada	11.6	13	Ohio	1.8	13	Louisiana	40.2
14	Colorado	11.6	14	North Carolina	1.7	14	New York	39.6
15	Oklahoma	11.5	15	Virginia	1.6	15	Montana	39.4
16	North Carolina	11.3	16	Iowa	1.6	16	Pennsylvania	38.7
17	Oregon	11.2	17	Alabama	1.4	17	Rhode Island	38.5
18	Alaska	11.1	18	West Virginia	1.3	18	Illinois	37.9
19	Kansas	11.1	19	Minnesota	1.3	19	Idaho	37.7
20	Arkansas	10.3	20	Maryland	0.8	20	Michigan	36.7
21	Kentucky	9.6	21	South Dakota	0.7	21	Massachusetts	36.7
22	Massachusetts	9.5	22	Alaska	0.0	22	Mississippi	36.0
23	Vermont	9.3	23	Colorado	0.0	23	Missouri	35.3
24	Indiana	9.2	24	Connecticut	0.0	24	Minnesota	34.7
25	Louisiana	8.8	25	Delaware	0.0	25	North Carolina	34.2
26	Mississippi	8.8	26	Florida	0.0	26	Nevada	33.5
27	Delaware	8.5	27	Georgia	0.0	27	Texas	32.7
28	New Mexico	8.5	28	Hawaii	0.0	28	Iowa	32.4
29	Iowa	7.9	29	Illinois	0.0	29	Maine	32.0
30	Minnesota	7.9	30	Indiana	0.0	30	North Dakota	29.9
31	South Dakota	7.6	31	Kansas	0.0	31	Hawaii	29.8
32	Missouri	7.4	32	Kentucky	0.0	32	Oklahoma	29.8
33	Wyoming	6.8	33	Louisiana	0.0	33	Arkansas	29.8
34	Illinois	6.7	34	Massachusetts	0.0	34	Florida	29.4
35	Wisconsin	6.5	35	Missouri	0.0	35	Alabama	29.0
36	Pennsylvania	6.1	36	Nebraska	0.0	36	Kentucky	28.0
37	Michigan	6.0	37	Nevada	0.0	37	Virginia	27.9
38	Ohio	5.8	38	New Jersey	0.0	38	South Carolina	27.4
39	North Dakota	5.4	39	New Mexico	0.0	39	New Jersey	27.1
40	Virginia	5.4	40	New York	0.0	40	Delaware	25.4
41	Hawaii	5.3	41	North Dakota	0.0	41	Georgia	24.7
42	Idaho	4.7	42	Oklahoma	0.0	42	Arizona	24.4
43	Rhode Island	4.7	43	Rhode Island	0.0	43	Kansas	24.0
44	New Jersey	4.2	44	South Carolina	0.0	44	Maryland	23.8
45	West Virginia	3.6	45	Tennessee	0.0	45	Nebraska	20.5
46	Connecticut	3.5	46	Texas	0.0	46	Tennessee	18.6
47	Montana	3.2	47	Wisconsin	0.0	47	Vermont	17.8
48	Maryland	2.9	48	Arizona	na	48	Indiana	15.7
49	Maine	2.3	49	Arkansas	na	49	New Hampshire	15.4
50	New Hampshire	1.8	50	California	na	50	Connecticut	15.2
	United States	\$11.7		United States	\$0.6		United States	\$39.3

APPENDIX 3
STATE AND LOCAL REVENUES PER CAPITA

	Revenue	\$		General Revenue	\$		Intergovernmental Revenue	\$
1	Alaska	\$17,293.0	1	Alaska	\$14,989.7	1	Wyoming	\$5,397.9
2	Wyoming	15,658.1	2	Wyoming	13,825.6	2	Alaska	3,895.5
3	New York	12,014.9	3	New York	9,911.8	3	New York	2,376.9
4	California	10,600.1	4	Delaware	8,000.2	4	New Mexico	2,237.2
5	Massachusetts	9,585.8	5	Connecticut	7,883.1	5	Montana	2,161.0
6	Washington	9,282.5	6	Vermont	7,764.3	6	Vermont	2,113.3
7	Delaware	9,198.6	7	Massachusetts	7,656.5	7	North Dakota	2,066.7
8	Nebraska	9,090.6	8	New Jersey	7,637.6	8	Mississippi	2,062.4
9	Oregon	9,011.6	9	Hawaii	7,565.9	9	Maine	2,009.6
10	Rhode Island	9,003.3	10	Rhode Island	7,539.4	10	West Virginia	1,950.2
11	Ohio	8,953.8	11	California	7,525.1	11	Rhode Island	1,949.0
12	New Jersey	8,945.1	12	Maine	7,480.9	12	South Dakota	1,777.0
13	Minnesota	8,912.9	13	New Mexico	7,359.8	13	Louisiana	1,737.9
14	Wisconsin	8,791.0	14	Minnesota	7,330.4	14	South Carolina	1,691.5
15	New Mexico	8,747.8	15	North Dakota	7,230.2	15	Alabama	1,641.8
16	Connecticut	8,729.4	16	Maryland	7,066.1	16	Arkansas	1,576.3
17	Hawaii	8,710.7	17	Nebraska	7,018.5	17	Hawaii	1,555.7
18	Vermont	8,678.6	18	Washington	6,813.8	18	Pennsylvania	1,552.4
19	Maine	8,613.6	19	West Virginia	6,800.2	19	Tennessee	1,537.3
20	Colorado	8,460.5	20	Montana	6,784.3	20	North Carolina	1,529.9
21	Pennsylvania	8,361.1	21	Pennsylvania	6,773.7	21	Nebraska	1,527.3
22	North Dakota	8,260.4	22	Ohio	6,733.9	22	California	1,520.6
23	Maryland	8,155.3	23	Wisconsin	6,665.5	23	Ohio	1,499.5
24	West Virginia	8,119.3	24	Michigan	6,623.9	24	Missouri	1,489.8
25	Nevada	8,117.8	25	Louisiana	6,616.3	25	Iowa	1,482.7
26	Michigan	8,046.4	26	Nevada	6,585.1	26	Kentucky	1,475.1
27	Utah	8,030.9	27	South Carolina	6,579.6	27	Oklahoma	1,469.9
28	Montana	8,025.1	28	Iowa	6,573.9	28	Oregon	1,462.7
29	Louisiana	7,938.3	29	Oregon	6,489.8	29	Arizona	1,434.3
30	South Carolina	7,926.7	30	Colorado	6,473.8	30	Massachusetts	1,433.5
31	Illinois	7,900.7	31	Florida	6,441.3	31	Minnesota	1,432.6
32	Iowa	7,869.4	32	Virginia	6,374.0	32	Delaware	1,426.4
33	Florida	7,779.4	33	Illinois	6,351.3	33	Michigan	1,403.7
34	Virginia	7,622.0	34	Utah	6,284.4	34	Maryland	1,356.7
35	North Carolina	7,589.5	35	Indiana	6,270.1	35	Utah	1,347.7
36	South Dakota	7,555.9	36	North Carolina	6,192.9	36	Idaho	1,347.1
37	Alabama	7,418.3	37	Kansas	6,185.5	37	Washington	1,343.8
38	Tennessee	7,403.2	38	Mississippi	6,124.7	38	Wisconsin	1,288.9
39	Kansas	7,282.5	39	Alabama	6,092.4	39	Texas	1,287.7
40	Mississippi	7,265.7	40	Idaho	5,956.8	40	Connecticut	1,269.8
41	Texas	7,250.2	41	New Hampshire	5,936.0	41	New Hampshire	1,250.6
42	Missouri	7,183.8	42	Missouri	5,898.0	42	Kansas	1,243.9
43	Idaho	7,180.2	43	Texas	5,882.4	43	New Jersey	1,221.6
44	Arizona	7,161.6	44	Arizona	5,880.4	44	Florida	1,212.7
45	Indiana	7,020.7	45	South Dakota	5,867.5	45	Illinois	1,210.3
46	Oklahoma	6,968.0	46	Arkansas	5,825.0	46	Georgia	1,197.6
47	New Hampshire	6,867.6	47	Oklahoma	5,795.8	47	Indiana	1,153.1
48	Arkansas	6,857.7	48	Kentucky	5,748.1	48	Colorado	1,108.9
49	Georgia	6,828.7	49	Tennessee	5,705.4	49	Nevada	959.6
50	Kentucky	6,764.2	50	Georgia	5,683.3	50	Virginia	929.6
	United States	\$8,591.7		United States	\$6,882.0		United States	\$1,492.1

APPENDIX 3 (continued)
STATE AND LOCAL REVENUES PER CAPITA

	General Revenue from Own Sources	\$		Charges and Miscellaneous General Revenue	\$		Current Charges	\$
1	Alaska	\$11,094.2	1	Alaska	\$6,597.9	1	South Carolina	\$57.1
2	Wyoming	8,427.7	2	Wyoming	3,152.9	2	Wyoming	54.5
3	New York	7,534.9	3	Delaware	2,626.9	3	Alabama	51.3
4	Connecticut	6,613.2	4	South Carolina	2,077.2	4	Utah	50.4
5	Delaware	6,573.8	5	Colorado	1,957.1	5	Mississippi	49.3
6	New Jersey	6,416.0	6	Oregon	1,937.2	6	Iowa	43.5
7	Massachusetts	6,223.0	7	New Mexico	1,933.7	7	Oregon	41.2
8	Hawaii	6,010.2	8	California	1,919.8	8	Idaho	41.1
9	California	6,004.5	9	Utah	1,879.4	9	Louisiana	40.8
10	Minnesota	5,897.8	10	Alabama	1,870.8	10	Alaska	40.3
11	Maryland	5,709.4	11	North Dakota	1,819.5	11	West Virginia	37.8
12	Vermont	5,651.0	12	Iowa	1,806.4	12	Washington	37.0
13	Nevada	5,625.4	13	West Virginia	1,792.4	13	North Carolina	37.0
14	Rhode Island	5,590.4	14	Minnesota	1,789.4	14	California	36.6
15	Nebraska	5,491.2	15	Florida	1,787.5	15	Indiana	36.6
16	Maine	5,471.2	16	Washington	1,766.8	16	Arkansas	36.0
17	Washington	5,470.0	17	New York	1,756.2	17	North Dakota	35.8
18	Virginia	5,444.4	18	Nevada	1,752.0	18	Delaware	35.5
19	Wisconsin	5,376.6	19	Massachusetts	1,741.2	19	Michigan	35.4
20	Colorado	5,364.9	20	Virginia	1,736.6	20	Montana	34.7
21	Ohio	5,234.4	21	Michigan	1,730.0	21	Oklahoma	34.6
22	Florida	5,228.5	22	Nebraska	1,721.6	22	Colorado	34.3
23	Pennsylvania	5,221.3	23	Louisiana	1,711.2	23	Ohio	33.5
24	Michigan	5,220.2	24	Indiana	1,696.2	24	Tennessee	33.1
25	North Dakota	5,163.6	25	Montana	1,685.8	25	Florida	32.9
26	Illinois	5,141.0	26	Hawaii	1,636.2	26	Hawaii	32.6
27	New Mexico	5,122.6	27	Idaho	1,607.8	27	Minnesota	32.0
28	Indiana	5,116.9	28	Ohio	1,594.1	28	Virginia	31.7
29	Iowa	5,091.2	29	New Jersey	1,523.7	29	Georgia	31.2
30	Oregon	5,027.1	30	Texas	1,520.7	30	Nevada	31.1
31	Kansas	4,941.6	31	Pennsylvania	1,512.0	31	Wisconsin	30.7
32	Utah	4,936.7	32	Kansas	1,510.7	32	Kansas	30.5
33	South Carolina	4,888.1	33	Maine	1,508.7	33	Nebraska	29.8
34	Louisiana	4,878.3	34	Vermont	1,507.5	34	Kentucky	29.8
35	West Virginia	4,850.0	35	Wisconsin	1,491.5	35	Texas	29.7
36	New Hampshire	4,685.4	36	Mississippi	1,482.0	36	Missouri	29.5
37	North Carolina	4,663.0	37	Oklahoma	1,467.1	37	New Mexico	29.0
38	Montana	4,623.3	38	North Carolina	1,465.9	38	Pennsylvania	28.4
39	Idaho	4,609.7	39	Tennessee	1,457.8	39	Vermont	27.8
40	Texas	4,594.7	40	Rhode Island	1,426.5	40	New York	27.6
41	Georgia	4,485.8	41	Maryland	1,409.5	41	Maine	26.3
42	Alabama	4,450.5	42	Missouri	1,389.0	42	Arizona	25.2
43	Arizona	4,446.1	43	Georgia	1,372.7	43	New Jersey	22.6
44	Missouri	4,408.2	44	South Dakota	1,361.4	44	South Dakota	22.1
45	Oklahoma	4,325.9	45	New Hampshire	1,361.2	45	Maryland	22.0
46	Kentucky	4,273.0	46	Arkansas	1,322.9	46	Illinois	21.6
47	Arkansas	4,248.8	47	Kentucky	1,315.4	47	New Hampshire	21.3
48	Tennessee	4,168.1	48	Illinois	1,276.0	48	Rhode Island	20.2
49	South Dakota	4,090.5	49	Arizona	1,254.7	49	Massachusetts	20.2
50	Mississippi	4,062.3	50	Connecticut	1,219.7	50	Connecticut	14.8
	United States	\$5,389.9		United States	\$1,656.3		United States	\$31.7

APPENDIX 3 (continued)
STATE AND LOCAL REVENUES PER CAPITA

Miscellaneous General Revenue			Taxes			Property		
		\$			\$			\$
1	Alaska	154\$0	1	New York	\$5,778.7	1	New Jersey	\$2,206.8
2	New Mexico	43.6	2	Connecticut	5,393.5	2	Connecticut	2,042.4
3	Delaware	38.9	3	Wyoming	5,274.8	3	New Hampshire	2,039.5
4	Wyoming	35.6	4	New Jersey	4,892.3	4	New York	1,776.1
5	West Virginia	33.2	5	Alaska	4,496.3	5	Wyoming	1,758.5
6	North Dakota	26.5	6	Massachusetts	4,481.7	6	Vermont	1,700.0
7	Montana	25.9	7	Hawaii	4,374.1	7	Rhode Island	1,683.7
8	Maine	24.4	8	Maryland	4,299.9	8	Maine	1,633.7
9	Nebraska	24.1	9	Rhode Island	4,163.9	9	Massachusetts	1,611.6
10	Louisiana	22.7	10	Vermont	4,143.5	10	Illinois	1,470.1
11	Florida	22.1	11	Minnesota	4,108.4	11	Wisconsin	1,415.1
12	Rhode Island	21.8	12	California	4,084.7	12	Alaska	1,361.4
13	Massachusetts	21.5	13	Maine	3,962.6	13	Texas	1,346.2
14	South Dakota	21.5	14	Delaware	3,946.9	14	Michigan	1,277.5
15	Oregon	21.3	15	Wisconsin	3,885.2	15	Indiana	1,224.7
16	Nevada	20.5	16	Nevada	3,873.4	16	Nebraska	1,203.0
17	Utah	20.4	17	Illinois	3,865.0	17	Florida	1,172.0
18	Colorado	20.4	18	Nebraska	3,769.6	18	Kansas	1,129.7
19	Vermont	20.2	19	Pennsylvania	3,709.3	19	Virginia	1,124.7
20	Texas	19.8	20	Virginia	3,707.8	20	Iowa	1,117.7
21	Indiana	19.8	21	Washington	3,703.2	21	Pennsylvania	1,079.3
22	South Carolina	19.7	22	Ohio	3,640.3	22	Montana	1,076.2
23	Michigan	19.2	23	Michigan	3,490.2	23	Colorado	1,073.7
24	Kentucky	19.0	24	Florida	3,441.0	24	Washington	1,069.9
25	Arizona	18.7	25	Kansas	3,431.0	25	Ohio	1,044.9
26	Ohio	18.3	26	Indiana	3,420.7	26	Minnesota	1,029.4
27	New York	17.9	27	Colorado	3,407.8	27	Maryland	1,006.5
28	Kansas	17.8	28	North Dakota	3,344.1	28	Nevada	994.0
29	California	17.7	29	New Hampshire	3,324.2	29	Oregon	991.2
30	Hawaii	17.7	30	Iowa	3,284.8	30	North Dakota	977.2
31	Minnesota	17.5	31	North Carolina	3,197.1	31	California	948.9
32	Idaho	17.5	32	Arizona	3,191.4	32	South Dakota	947.1
33	Oklahoma	17.0	33	New Mexico	3,188.9	33	Georgia	930.4
34	Pennsylvania	17.0	34	Louisiana	3,167.1	34	Arizona	892.4
35	Virginia	16.9	35	Georgia	3,113.0	35	South Carolina	890.6
36	Missouri	16.7	36	Oregon	3,089.9	36	Idaho	828.2
37	Tennessee	16.2	37	Texas	3,074.0	37	Missouri	815.9
38	New Hampshire	16.1	38	West Virginia	3,057.7	38	North Carolina	755.1
39	Wisconsin	15.8	39	Utah	3,057.3	39	Utah	750.3
40	Alabama	15.6	40	Missouri	3,019.2	40	Mississippi	677.7
41	Arkansas	15.4	41	Idaho	3,002.0	41	Tennessee	660.0
42	Illinois	15.1	42	Kentucky	2,957.6	42	Hawaii	647.9
43	Iowa	15.0	43	Montana	2,937.5	43	Delaware	585.1
44	Georgia	14.6	44	Arkansas	2,925.9	44	West Virginia	555.5
45	New Jersey	13.9	45	Oklahoma	2,858.8	45	Kentucky	541.9
46	Washington	13.5	46	South Carolina	2,811.0	46	Louisiana	538.0
47	Maryland	13.5	47	South Dakota	2,729.1	47	Oklahoma	487.8
48	North Carolina	12.7	48	Tennessee	2,710.3	48	New Mexico	453.5
49	Mississippi	12.6	49	Mississippi	2,580.4	49	Arkansas	425.9
50	Connecticut	12.2	50	Alabama	2,579.7	50	Alabama	395.6
	United States	18\$3		United States	\$3,733.6		United States	\$1,143.1

APPENDIX 3 (continued)
STATE AND LOCAL REVENUES PER CAPITA

Sales and Gross Receipts			General Sales			Selective Sales		
		\$			\$			\$
1	Hawaii	\$2,292.7	1	Washington	\$1,715.9	1	Nevada	\$973.0
2	Nevada	2,284.5	2	Hawaii	1,691.9	2	Vermont	759.4
3	Washington	2,228.5	3	Wyoming	1,346.9	3	Illinois	655.4
4	Florida	1,712.1	4	Nevada	1,311.5	4	West Virginia	615.0
5	Louisiana	1,700.0	5	Tennessee	1,282.7	5	Hawaii	600.8
6	Wyoming	1,618.7	6	Louisiana	1,257.3	6	Florida	558.0
7	Tennessee	1,589.8	7	Arizona	1,223.3	7	New Hampshire	542.6
8	Arkansas	1,567.6	8	Arkansas	1,208.9	8	Connecticut	531.0
9	Arizona	1,523.4	9	Florida	1,154.1	9	Maryland	516.2
10	New Mexico	1,499.7	10	New Mexico	1,132.4	10	Washington	512.6
11	Connecticut	1,463.7	11	New York	1,097.5	11	Minnesota	502.4
12	South Dakota	1,457.7	12	South Dakota	1,081.3	12	Rhode Island	502.0
13	New York	1,455.0	13	California	1,046.8	13	Montana	495.9
14	Texas	1,383.3	14	Nebraska	1,012.0	14	Kentucky	493.1
15	California	1,365.9	15	Colorado	954.3	15	North Dakota	492.4
16	Minnesota	1,339.4	16	Connecticut	932.7	16	Delaware	488.3
17	Nebraska	1,324.6	17	Kansas	921.2	17	Alabama	485.5
18	Illinois	1,313.0	18	Utah	913.3	18	Texas	483.0
19	Rhode Island	1,283.1	19	Texas	900.3	19	Virginia	481.7
20	Kansas	1,268.5	20	Mississippi	891.8	20	Louisiana	442.7
21	Vermont	1,266.7	21	Georgia	868.0	21	Pennsylvania	433.7
22	Alabama	1,265.4	22	Missouri	844.4	22	New Jersey	423.8
23	Utah	1,263.0	23	Ohio	842.1	23	Missouri	377.4
24	North Dakota	1,247.4	24	Minnesota	837.0	24	South Dakota	376.4
25	Colorado	1,238.0	25	Oklahoma	831.4	25	North Carolina	372.5
26	Mississippi	1,234.9	26	Idaho	810.0	26	Alaska	370.3
27	Missouri	1,221.9	27	Indiana	801.8	27	New Mexico	367.3
28	West Virginia	1,218.4	28	Michigan	798.4	28	Michigan	366.9
29	New Jersey	1,177.0	29	Rhode Island	781.1	29	Indiana	365.3
30	Indiana	1,167.1	30	Wisconsin	780.5	30	Arkansas	358.7
31	Michigan	1,165.3	31	Alabama	779.9	31	New York	357.6
32	Georgia	1,148.1	32	North Dakota	755.0	32	Utah	349.8
33	Kentucky	1,121.4	33	New Jersey	753.2	33	Kansas	347.4
34	Ohio	1,112.1	34	Iowa	731.0	34	Mississippi	343.1
35	Wisconsin	1,108.7	35	North Carolina	730.8	35	Iowa	337.0
36	Oklahoma	1,104.4	36	South Carolina	722.0	36	Wisconsin	328.2
37	North Carolina	1,103.3	37	Maine	709.7	37	Maine	325.2
38	Pennsylvania	1,099.3	38	Pennsylvania	665.6	38	California	319.0
39	Idaho	1,093.7	39	Illinois	657.7	39	Massachusetts	318.1
40	Iowa	1,068.0	40	Kentucky	628.4	40	Nebraska	312.6
41	Maryland	1,036.1	41	Massachusetts	606.4	41	Tennessee	307.0
42	Maine	1,034.9	42	West Virginia	603.4	42	Arizona	300.1
43	Virginia	1,024.2	43	Virginia	542.5	43	South Carolina	285.8
44	South Carolina	1,007.8	44	Maryland	520.0	44	Colorado	283.8
45	Massachusetts	924.5	45	Vermont	507.3	45	Idaho	283.7
46	Alaska	610.4	46	Alaska	240.1	46	Georgia	280.2
47	New Hampshire	542.6	47	Delaware	0.0	47	Oklahoma	273.0
48	Montana	495.9	48	Montana	0.0	48	Wyoming	271.8
49	Delaware	488.3	49	New Hampshire	0.0	49	Oregon	270.3
50	Oregon	270.3	50	Oregon	0.0	50	Ohio	270.0
	United States	\$1,305.1		United States	\$895.5		United States	\$409.7

APPENDIX 3 (continued)
STATE AND LOCAL REVENUES PER CAPITA

	Motor Fuel	\$		Alcoholic Beverage	\$		Tobacco Products	\$
1	Montana	\$207.1	1	Alaska	\$55.9	1	Rhode Island	\$126.2
2	Nevada	193.0	2	Alabama	40.1	2	Michigan	117.3
3	North Dakota	191.8	3	Florida	35.8	3	Alaska	100.2
4	West Virginia	176.1	4	Tennessee	34.8	4	Delaware	96.9
5	Nebraska	174.6	5	Hawaii	34.6	5	New Jersey	92.0
6	Wisconsin	173.7	6	South Carolina	33.8	6	Pennsylvania	83.1
7	Maine	173.4	7	Kansas	33.0	7	New Hampshire	78.3
8	South Dakota	162.1	8	Washington	32.1	8	Connecticut	78.0
9	Kansas	159.6	9	Georgia	30.7	9	Vermont	77.8
10	Florida	159.0	10	North Carolina	29.6	10	Maine	69.8
11	Arkansas	158.8	11	Vermont	28.8	11	Oregon	67.8
12	Idaho	158.0	12	Texas	28.3	12	Hawaii	67.5
13	North Carolina	156.7	13	Montana	23.5	13	Montana	66.0
14	Pennsylvania	153.8	14	Virginia	20.4	14	Massachusetts	66.0
15	Mississippi	151.5	15	Oklahoma	20.1	15	Illinois	63.1
16	Washington	150.1	16	Kentucky	19.7	16	Nevada	58.5
17	Iowa	148.4	17	Pennsylvania	19.1	17	New York	57.3
18	Utah	147.0	18	South Dakota	18.5	18	Washington	57.1
19	Ohio	146.1	19	New Mexico	18.2	19	West Virginia	56.6
20	Tennessee	143.1	20	Delaware	16.6	20	Wisconsin	56.3
21	Vermont	138.4	21	Arkansas	16.6	21	Indiana	55.0
22	Delaware	136.9	22	Nevada	15.6	22	Arkansas	53.7
23	Connecticut	136.2	23	Michigan	15.4	23	Wyoming	53.6
24	Alabama	136.0	24	Illinois	15.1	24	Ohio	50.9
25	Maryland	135.4	25	Minnesota	14.3	25	Arizona	50.6
26	Wyoming	134.0	26	Nebraska	14.0	26	Maryland	49.6
27	Louisiana	133.5	27	Mississippi	13.8	27	Kansas	45.2
28	Texas	130.5	28	Utah	12.6	28	Nebraska	40.9
29	Missouri	129.7	29	Connecticut	12.6	29	Alabama	38.8
30	Indiana	129.4	30	Louisiana	12.6	30	Idaho	37.2
31	Colorado	128.0	31	New Jersey	11.4	31	South Dakota	36.8
32	Hawaii	127.8	32	Massachusetts	10.8	32	Oklahoma	36.3
33	Minnesota	127.7	33	New York	10.7	33	Minnesota	34.1
34	Illinois	126.8	34	Rhode Island	10.4	34	North Dakota	33.2
35	Arizona	122.8	35	Arizona	10.3	35	Iowa	32.5
36	Rhode Island	122.8	36	Maine	9.7	36	California	30.5
37	Virginia	122.4	37	North Dakota	9.4	37	Colorado	28.5
38	Kentucky	119.7	38	New Hampshire	9.4	38	Georgia	28.2
39	New Mexico	117.7	39	Wisconsin	8.9	39	Florida	26.8
40	Oklahoma	117.5	40	Ohio	8.8	40	Texas	26.7
41	South Carolina	115.5	41	California	8.8	41	Utah	25.7
42	Oregon	107.8	42	West Virginia	7.2	42	New Mexico	25.5
43	Massachusetts	106.8	43	Colorado	6.9	43	Louisiana	23.5
44	Michigan	106.4	44	Indiana	6.2	44	Virginia	22.6
45	Georgia	104.9	45	Maryland	4.9	45	Missouri	21.9
46	New Hampshire	101.7	46	Missouri	4.9	46	Tennessee	20.6
47	California	93.8	47	Idaho	4.9	47	Mississippi	19.3
48	Alaska	60.4	48	Iowa	4.8	48	Kentucky	9.1
49	New Jersey	60.4	49	Oregon	3.8	49	South Carolina	7.1
50	New York	27.7	50	Wyoming	2.3	50	North Carolina	5.0
	United States	\$121.8		United States	\$17.5		United States	\$45.4

APPENDIX 3 (continued)
STATE AND LOCAL REVENUES PER CAPITA

Public Utilities			Other Selective Sales			Individual Income		
		\$			\$			\$
1	Florida	\$223.2	1	Nevada	\$628.3	1	New York	1,815.2
2	Illinois	215.6	2	Vermont	494.8	2	Maryland	1,646.9
3	Alabama	149.2	3	Minnesota	312.9	3	Massachusetts	1,510.2
4	Hawaii	142.8	4	New Hampshire	299.8	4	Connecticut	1,436.6
5	Washington	133.7	5	Kentucky	291.1	5	Oregon	1,343.5
6	New Jersey	115.1	6	West Virginia	270.5	6	Minnesota	1,243.1
7	Maryland	105.8	7	Connecticut	242.1	7	California	1,197.8
8	West Virginia	104.6	8	Illinois	234.7	8	Ohio	1,141.4
9	Virginia	97.2	9	Louisiana	233.4	9	Delaware	1,122.7
10	Pennsylvania	92.2	10	Hawaii	228.0	10	Virginia	1,119.6
11	California	85.6	11	Maryland	220.4	11	Hawaii	1,093.9
12	Rhode Island	79.9	12	Virginia	219.1	12	Wisconsin	992.0
13	Texas	79.2	13	Texas	218.3	13	North Carolina	986.7
14	Nevada	77.7	14	North Dakota	193.8	14	Maine	986.3
15	New York	75.1	15	Delaware	187.3	15	New Jersey	945.4
16	Missouri	64.6	16	New York	186.7	16	Pennsylvania	923.9
17	North Dakota	64.2	17	New Mexico	176.1	17	Rhode Island	923.6
18	Connecticut	62.1	18	Indiana	171.0	18	Kentucky	914.7
19	Utah	55.7	19	Montana	168.0	19	Georgia	829.8
20	Kentucky	53.4	20	Rhode Island	162.6	20	Colorado	819.5
21	New Hampshire	53.4	21	Missouri	156.3	21	Utah	806.5
22	Wisconsin	51.6	22	South Dakota	149.2	22	Vermont	805.4
23	Delaware	50.6	23	Alaska	147.8	23	Nebraska	797.8
24	Oregon	50.3	24	New Jersey	144.9	24	Iowa	782.9
25	Kansas	47.0	25	Mississippi	142.8	25	Indiana	771.4
26	Louisiana	39.7	26	North Carolina	142.7	26	Montana	769.7
27	North Carolina	38.4	27	Washington	139.6	27	Missouri	750.4
28	Wyoming	37.2	28	Massachusetts	134.4	28	Kansas	749.6
29	Nebraska	36.2	29	Iowa	133.3	29	Idaho	746.8
30	Colorado	34.2	30	Alabama	121.3	30	Oklahoma	700.6
31	Oklahoma	33.9	31	Michigan	118.6	31	Arkansas	681.2
32	Arkansas	32.6	32	Florida	113.3	32	Michigan	649.2
33	Montana	31.4	33	Utah	108.7	33	West Virginia	645.6
34	New Mexico	29.9	34	Tennessee	100.7	34	South Carolina	641.1
35	South Carolina	29.8	35	California	100.3	35	Illinois	624.3
36	Arizona	28.8	36	South Carolina	99.7	36	Alabama	583.8
37	Georgia	26.2	37	Arkansas	97.0	37	New Mexico	570.6
38	Vermont	19.6	38	Georgia	90.2	38	Louisiana	529.9
39	Iowa	18.1	39	Arizona	87.6	39	Arizona	495.9
40	Mississippi	15.7	40	Colorado	86.2	40	Mississippi	404.4
41	Ohio	15.1	41	Pennsylvania	85.5	41	North Dakota	381.5
42	Minnesota	13.5	42	Idaho	72.2	42	New Hampshire	52.1
43	Idaho	11.5	43	Oklahoma	65.2	43	Tennessee	26.3
44	South Dakota	9.8	44	Maine	64.9	44	Alaska	0.0
45	Michigan	9.1	45	Kansas	62.5	45	Florida	0.0
46	Tennessee	7.9	46	Ohio	49.0	46	Nevada	0.0
47	Maine	7.5	47	Nebraska	46.9	47	South Dakota	0.0
48	Alaska	6.1	48	Wyoming	44.6	48	Texas	0.0
49	Indiana	3.8	49	Oregon	40.6	49	Washington	0.0
50	Massachusetts	0.0	50	Wisconsin	37.6	50	Wyoming	0.0
	United States	\$76.8		United States	\$148.2		United States	\$820.5

APPENDIX 3 (continued)
STATE AND LOCAL REVENUES PER CAPITA

Corporate Income			Motor Vehicle License			Other Taxes		
		\$			\$			\$
1	Alaska	8\$98.2	1	Oklahoma	\$158.8	1	Wyoming	\$1,758.3
2	New Hampshire	366.7	2	Montana	152.9	2	Alaska	1,523.0
3	New York	363.8	3	Hawaii	147.9	3	Delaware	1,408.8
4	Delaware	299.7	4	Wyoming	139.3	4	North Dakota	538.1
5	New Jersey	255.7	5	Iowa	134.8	5	Nevada	528.7
6	West Virginia	255.2	6	Illinois	121.3	6	New Mexico	454.0
7	California	241.5	7	Oregon	117.1	7	Pennsylvania	403.2
8	Massachusetts	207.7	8	Alaska	103.3	8	Florida	384.7
9	Michigan	188.6	9	Minnesota	102.8	9	Maryland	379.0
10	Minnesota	183.1	10	Vermont	99.4	10	Oklahoma	359.3
11	Illinois	171.7	11	South Dakota	91.3	11	Washington	342.6
12	Connecticut	164.1	12	Michigan	89.5	12	Montana	336.9
13	North Carolina	148.9	13	Maryland	86.2	13	West Virginia	333.7
14	Maryland	145.2	14	Idaho	85.3	14	New York	327.1
15	Wisconsin	142.1	15	New Mexico	83.7	15	Louisiana	295.8
16	Pennsylvania	137.3	16	North Dakota	80.4	16	Virginia	291.3
17	Tennessee	136.5	17	Maine	75.2	17	Texas	273.7
18	Indiana	132.2	18	Ohio	73.1	18	Oregon	266.2
19	New Mexico	127.4	19	Texas	70.8	19	Nebraska	264.6
20	Arizona	122.2	20	California	69.6	20	California	261.1
21	North Dakota	119.5	21	Florida	69.6	21	New Jersey	258.7
22	Ohio	117.5	22	New Hampshire	67.4	22	New Hampshire	256.0
23	Kentucky	115.4	23	Virginia	66.7	23	Tennessee	232.2
24	Nebraska	113.5	24	Pennsylvania	66.4	24	Connecticut	228.1
25	Vermont	111.0	25	Nevada	66.2	25	Kentucky	216.2
26	Montana	106.0	26	Nebraska	66.1	26	Minnesota	210.5
27	Rhode Island	104.9	27	Tennessee	65.5	27	Alabama	198.8
28	Maine	103.1	28	Kansas	62.4	28	Massachusetts	178.3
29	Florida	102.6	29	Washington	62.3	29	South Carolina	174.5
30	Oregon	101.6	30	Wisconsin	59.8	30	South Dakota	169.1
31	Idaho	100.9	31	Connecticut	58.7	31	Wisconsin	167.4
32	Arkansas	100.7	32	North Carolina	57.7	32	Illinois	164.6
33	Hawaii	98.3	33	Colorado	51.6	33	Vermont	161.1
34	Mississippi	97.6	34	Rhode Island	49.8	34	Colorado	156.4
35	Kansas	90.7	35	Massachusetts	49.4	35	Ohio	151.4
36	Alabama	87.7	36	West Virginia	49.3	36	Idaho	147.1
37	Virginia	81.2	37	New Jersey	48.6	37	North Carolina	145.4
38	Georgia	80.7	38	Alabama	48.3	38	Missouri	141.8
39	Utah	79.0	39	Kentucky	47.9	39	Kansas	130.0
40	Louisiana	78.0	40	Missouri	47.9	40	Maine	129.3
41	Colorado	68.6	41	Arkansas	45.4	41	Arizona	127.8
42	South Dakota	63.7	42	New York	44.5	42	Mississippi	126.7
43	Iowa	63.1	43	Delaware	42.3	43	Michigan	120.1
44	South Carolina	58.8	44	Utah	40.5	44	Rhode Island	118.9
45	Oklahoma	47.9	45	Mississippi	39.0	45	Iowa	118.4
46	Missouri	41.3	46	South Carolina	38.1	46	Utah	117.9
47	Washington	0.0	47	Indiana	33.9	47	Arkansas	105.1
48	Texas	0.0	48	Georgia	32.3	48	Hawaii	93.4
49	Nevada	0.0	49	Arizona	29.8	49	Georgia	91.8
50	Wyoming	0.0	50	Louisiana	25.5	50	Indiana	91.4
	United States	\$146.9		United States	\$66.9		United States	\$251.0

APPENDIX 3 (continued)
STATE AND LOCAL REVENUES PER CAPITA

	Utility Revenue	\$		Liquor Store Revenue	\$		Insurance Trust Revenue	\$
1	Nebraska	\$1,416.3	1	New Hampshire	\$304.8	1	California	\$2,454.9
2	Tennessee	1,147.9	2	Wyoming	118.5	2	Oregon	2,089.6
3	Washington	820.3	3	Maine	110.2	3	Ohio	1,988.5
4	California	620.0	4	Pennsylvania	94.4	4	Alaska	1,927.0
5	Utah	612.9	5	Oregon	86.1	5	Wisconsin	1,917.1
6	South Carolina	605.9	6	Washington	75.1	6	Washington	1,573.3
7	Arizona	584.8	7	Mississippi	69.9	7	Colorado	1,572.1
8	New York	572.7	8	Michigan	68.1	8	Massachusetts	1,531.4
9	Alabama	476.5	9	Utah	63.3	9	New York	1,530.4
10	Colorado	414.6	10	Idaho	61.4	10	Wyoming	1,475.6
11	Georgia	404.9	11	Vermont	60.8	11	South Dakota	1,428.5
12	Massachusetts	397.9	12	Virginia	58.9	12	Illinois	1,317.0
13	Nevada	393.8	13	Montana	56.2	13	Rhode Island	1,305.7
14	Florida	382.1	14	Ohio	53.9	14	Pennsylvania	1,288.9
15	Alaska	376.4	15	North Carolina	51.3	15	Minnesota	1,252.2
16	Texas	364.6	16	Iowa	50.5	16	West Virginia	1,193.5
17	Oregon	346.0	17	Minnesota	46.3	17	Michigan	1,163.5
18	Kansas	345.7	18	Alabama	39.2	18	New Mexico	1,161.7
19	North Carolina	335.1	19	West Virginia	34.0	19	Nevada	1,138.9
20	Oklahoma	325.9	20	Maryland	32.2	20	New Jersey	1,132.3
21	Delaware	301.5	21	South Dakota	21.8	21	Montana	1,095.4
22	Vermont	293.4	22	Alaska	0.0	22	Louisiana	1,084.2
23	Minnesota	284.0	23	Colorado	0.0	23	Utah	1,070.3
24	Indiana	278.1	24	Connecticut	0.0	24	Missouri	1,061.8
25	Arkansas	265.5	25	Delaware	0.0	25	Idaho	1,034.1
26	Kentucky	259.3	26	Florida	0.0	26	North Carolina	1,010.2
27	Iowa	243.7	27	Georgia	0.0	27	Texas	1,003.2
28	Wyoming	238.4	28	Hawaii	0.0	28	Iowa	1,001.4
29	South Dakota	238.0	29	Illinois	0.0	29	Virginia	997.2
30	Louisiana	237.9	30	Indiana	0.0	30	Hawaii	971.9
31	Illinois	232.4	31	Kansas	0.0	31	Florida	956.0
32	New Mexico	226.3	32	Kentucky	0.0	32	Maine	954.2
33	Missouri	224.0	33	Louisiana	0.0	33	Maryland	943.1
34	Mississippi	210.5	34	Massachusetts	0.0	34	Delaware	896.9
35	Wisconsin	208.3	35	Missouri	0.0	35	North Dakota	873.3
36	Pennsylvania	204.1	36	Nebraska	0.0	36	Mississippi	860.5
37	Virginia	191.9	37	Nevada	0.0	37	Oklahoma	846.3
38	Michigan	190.9	38	New Jersey	0.0	38	Alabama	810.2
39	Ohio	177.5	39	New Mexico	0.0	39	Arkansas	767.2
40	New Jersey	175.2	40	New York	0.0	40	Kentucky	756.8
41	Hawaii	173.0	41	North Dakota	0.0	41	Kansas	751.3
42	Connecticut	158.7	42	Oklahoma	0.0	42	South Carolina	741.2
43	Rhode Island	158.2	43	Rhode Island	0.0	43	Georgia	740.4
44	North Dakota	156.9	44	South Carolina	0.0	44	Arizona	696.3
45	Idaho	127.9	45	Tennessee	0.0	45	Connecticut	687.6
46	Maryland	113.9	46	Texas	0.0	46	Nebraska	655.8
47	West Virginia	91.5	47	Wisconsin	0.0	47	New Hampshire	560.7
48	Montana	89.1	48	Arizona	na	48	Vermont	560.2
49	Maine	68.4	49	Arkansas	na	49	Tennessee	549.9
50	New Hampshire	66.1	50	California	na	50	Indiana	472.5
	United States	\$387.5		United States	\$20.7		United States	\$1,301.5

JC:skr

T:\rpt\jc\Tax Rankings\tax rankings 07.doc