

**2008 - 09 STATE AND LOCAL GOVERNMENT
TAX AND REVENUE RANKINGS**

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STATE AND LOCAL GOVERNMENT TAX AND REVENUE RANKINGS

Key Findings

Wisconsin's state and local tax and revenue ranking drops as broader measures of revenue are considered. Based on U.S. Census Bureau state and local government survey data for 2008-09 and calculated per \$1,000 of personal income, Wisconsin ranked:

- 10th in all taxes (at 109.8% of the U.S. average);
- 15th when all other own source government charges and fees are included (at 106.8% of the U.S. average);
- 23rd when intergovernmental revenues are also included (whereby, for all general revenues, Wisconsin is at 105.1% of the U.S. average).

Introduction

This report discusses Wisconsin's state and local government revenue rankings relative to other states and the District of Columbia. The report presents Wisconsin's ranking for both individual revenue sources (such as the general sales tax) and for combined revenue sources (such as all taxes and all general revenues). The report includes an analysis of Wisconsin's ranking as more comprehensive measures of state and local revenue are considered.

Rankings established in this report are based on state and local government revenue data from the 2008-09 Annual Survey of Government Finances published by the U.S. Census Bureau¹. The figures used in this report measure revenue for state and local governments combined. Population estimates are based on U.S. Census Bureau mid-year population figures for 2008. The personal income data utilized in this analysis is from the Bureau of Economic Analysis, U.S. Department of Commerce for 2008, released September 22, 2011.

State and local government tax revenues are usually defined, measured, and ranked in one of 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 analysis of Wisconsin's rank will be presented in terms of revenues per \$1,000 of personal income. This approach presents tax burdens relative to overall ability to pay. The appendices to this report, however, include tables displaying Wisconsin's 2008-09 rankings using both income and per capita measures. Appendix 1 also presents a summary table showing, for each component of revenue, Wisconsin's state and local government revenue as a percent of the U.S. average.

1. 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 individual income taxes, general sales taxes, corporate income taxes, excise taxes, motor fuel taxes, motor vehicle licenses, taxes enacted as a condition for a business or non-business privilege, death and gift taxes, and taxes not otherwise classified. Considering all taxes, Wisconsin's ranking is 10th in the nation (Table 1).

¹ State and Local Government Finances by Level of Government and by State: 2008-09, U.S. Census.
<http://www.census.gov/govs/estimate/index.html>

TABLE 1
ALL TAXES

State and Local Government Revenues per \$1,000 Personal Income	Per \$1,000	
	\$	Rank
Property	42.9	10
Sales and gross receipts	32.7	34
Individual income	27.7	11
Corporate income	3.1	24
Motor vehicle license	2.2	17
Other taxes	3.5	40
= ALL TAXES	112.1	10

2. 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 27) and miscellaneous general revenue (Rank 33) to taxes increases the total amount collected per \$1,000 of personal income from \$112.1 to \$161.0, and lowers Wisconsin's rank from 10th to 15th (Table 2). As indicated in Appendix 1, Wisconsin's general revenues from own sources is 106.8% of the U.S. average relative to personal income.

TABLE 2
GENERAL REVENUE FROM OWN SOURCES

State and Local Government Revenues per \$1,000 Personal Income	Per \$1,000	
	\$	Rank
Property	42.9	10
Sales and gross receipts	32.7	34
Individual income	27.7	11
Corporate income	3.1	24
Motor vehicle license	2.2	17
Other taxes	3.5	40
= ALL TAXES	112.1	10
adding		
Current charges	32.3	27
Miscellaneous general revenue	16.6	33
= GENERAL REVENUE FROM OWN SOURCES	161.0	15

3. 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). When considering state and local governmental revenues combined, the main source of intergovernmental revenue is federal funding.

In 2008-09, Wisconsin ranked 32nd in intergovernmental revenue and intergovernmental revenues accounted for \$42.7 per \$1,000 of personal income (Table 3). Adding intergovernmental revenue to "general revenue from own sources", increases the amount per \$1,000 of personal income to \$203.7 but lowers Wisconsin's rank to 23rd (at 105.1% of U.S. average as indicated in Appendix 1).

TABLE 3
GENERAL REVENUE

State and Local Government Revenues per \$1,000 Personal Income	Per \$1,000	
	\$	Rank
Property	42.9	10
Sales and gross receipts	32.7	34
Individual income	27.7	11
Corporate income	3.1	24
Motor vehicle license	2.2	17
Other taxes	3.5	40
= ALL TAXES	112.1	10
adding		
Current charges	32.3	27
Miscellaneous general revenue	16.6	33
= GENERAL REVENUE FROM OWN SOURCES	161.0	15
adding		
Intergovernmental revenue	42.7	32
= GENERAL REVENUE	203.7	23

4. All Revenue -- Including Public Pension Fund Gain or Loss

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.

TABLE 4
REVENUE

State and Local Government Revenues per \$1,000 Personal Income	Per \$1,000	
	\$	Rank
Property	42.9	10
Sales and gross receipts	32.7	34
Individual income	27.7	11
Corporate income	3.1	24
Motor vehicle license	2.2	17
Other taxes	3.5	40
= ALL TAXES	112.1	10
Adding		
Current charges	32.3	27
Miscellaneous general revenue	16.6	33
= GENERAL REVENUE FROM OWN SOURCES	161.0	15
Adding		
Intergovernmental revenue	42.7	32
= GENERAL REVENUE	203.7	23
Utility revenue	7.2	34
Liquor store revenue	0.0	22
Insurance trust revenue	-106.3	51
= REVENUE	104.5	51

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. In 2008-09, Wisconsin ranked 34th in utility revenues and 22nd in liquor store revenue, the same rank held by 29 other states that do not collect or report revenues from liquor stores.

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.

Approximately 557,000 people participated in the Wisconsin Retirement System (WRS) in FY09; including current and former employees of Wisconsin's state agencies and most local governments in Wisconsin other than the City of Milwaukee and Milwaukee County. The Wisconsin Retirement System (WRS) is one of the largest public pension funds in the US. The public pension funds of the WRS are invested by the State of Wisconsin Investment Board (SWIB).

Sharply negative economic conditions (in part precipitated by an unprecedented credit crisis) resulted in significant losses in insurance trust revenues across state and local governments during 2008-09. The stock market decline which began in the fall of 2007 continued through the spring of 2009. The S&P500 Index fell by 56%, from a high of 1565 in October 2007, to just 676 in March 2009. In the fiscal year ending June 30, 2009, state and local public retirement systems lost nearly a quarter of their value, or \$633.4 billion, according to the 2009 Annual Survey of Public-Employee Retirement published by the U.S. Census Bureau. The greatest loss of \$141.4 billion occurred in California, followed by New York with a loss of 77.4 billion. In dollar magnitude, Wisconsin's loss in value on investments in pension funds amounted to \$25.2 billion.

Table 5
Ten Largest Pension Value Losses - FY09

	State	Earnings on investments (thousands of dollars)
	US Total	-633,405,912
1	California	-141,503,841
2	New York	-77,494,665
3	Ohio	-40,001,512
4	Pennsylvania	-31,883,671
5	Illinois	-29,662,211
6	Florida	-29,032,053
7	Texas	-26,297,132
8	Wisconsin	-25,213,768
9	North Carolina	-14,978,953
10	Michigan	-14,878,259

Source: 2009 Annual Survey of Public-Employee Retirement, U.S. Census Bureau.

As of June 30, 2009, SWIB managed investments of \$63.3 billion, out of which \$59.2 billion were invested in the Core Retirement Investment Trust Fund and \$4.1 billion in Variable Retirement Investment Trust Fund. As indicated above, the recession of 2008-09 significantly impacted the value of Wisconsin's pension assets. Specifically, in FY09 the Core Fund total investment returns yielded -17.7%, with the Core Fund invested assets declining by approximately \$15.8 billion. In addition, the Variable Fund net investment assets declined by \$1.8 billion, returning -26.0% for the 2009 fiscal year.

The magnitude of WRS assets combined with a substantial investment revenue loss due to unprecedented financial market turmoil resulted in Wisconsin's insurance trust revenue ranking falling to 51st among the states and the District of Columbia. For 2008-09, Wisconsin's insurance trust revenue was a negative \$106.3 per \$1,000 of personal income.

By the end of calendar year 2010, public pension plans had managed to regain most of their lost value according to a separate report released by the National Association of State Retirement Administrators. While market conditions combined for sizable negative figure for insurance trust revenues for Wisconsin for 2008-09, the subsequent increase in stock market valuations in 2010 should lead to a significant positive figure for this component of revenue in 2009-10. In fact, according to the SWIB Annual Report, WRS investments have improved significantly in FY10, with the Core Fund returning 13.3% and the Variable Fund 14.6%.

Adding utility revenue and insurance trust revenue to general revenue, to derive the dollar amount of "revenue" per \$1,000 of personal income, decreases the per \$1,000 amount to \$104.5 -- placing Wisconsin at the 51st rank in the United States and the 50th rank excluding the District of Columbia.

5. 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. However, there is a direct relationship between these two measures, whereby a state with below average income will generally, but not always, have higher rankings when measured against income rather than population.

Consequently, in a state, such as Wisconsin, where the personal income per capita is slightly below the U.S. average, the rank per \$1,000 of personal income will typically be somewhat higher than the rank in per capita terms. According to Bureau of Economic Analysis data released September 22, 2011, in 2009, Wisconsin's per capita income calculated as total personal income divided by total midyear population was \$38,151 compared to the U.S. average of \$40,947. Consequently, Wisconsin's per capita income was 93.2% of the U.S. average.

A comparison of state and local revenue ranks for Wisconsin presented in both "per \$1,000 of personal income" and "per capita" terms is shown in Table 5.

6. Conclusions

As the above analysis 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 data for 2007-08 and calculated per \$1,000 of personal income, Wisconsin ranked:

- 10th in all taxes (at 109.8% of the U.S. average);
- 15th when all other own source government charges and fees are included (at 106.8% of the U.S. average);
- 23rd when intergovernmental revenues are also included (whereby, for all general revenues, Wisconsin is at 105.1% of the U.S. average).

In addition, although not discussed in this report, the examination of a state rank may include looking at separate state government vs. local government rankings. Such rankings, however, will be impacted by variations in state versus local government duties. In Wisconsin, the relationship between state government and local government revenues, and thus the rankings of such revenues across states, is impacted by the significant contribution that Wisconsin state government makes to financing local government expenditures, especially in the form of school equalization aid. During 2008-09, Wisconsin local governments had the 11th highest level of intergovernmental revenue, when measured per \$1,000 of personal income.

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.

TABLE 5
STATE AND LOCAL GOVERNMENT REVENUE RANKING
COMPARISON 2008-09

State and Local Government Revenues	Per \$1,000 Personal Income		Per Person	
	\$	Rank	\$	Rank
Property	42.9	10	1,636.7	13
Sales & gross receipts	32.7	34	1,247.7	34
Individual income	27.7	11	1,058.5	14
Corporate income	3.1	24	116.4	24
Motor vehicle license	2.2	17	82.5	15
Other taxes	3.5	40	134.8	42
= ALL TAXES	112.1	10	4,276.7	16
adding				
Current charges	32.3	27	1,232.9	26
Misc. general revenue	16.6	33	631.7	37
=GENERAL REVENUE FROM OWN SOURCES	161.0	15	6,141.2	20
adding				
Intergovernmental Revenues	42.7	32	1,629.3	37
=GENERAL REVENUE	203.7	23	7,770.5	23
adding				
Utility revenue	7.2	34	272.8	33
Liquor store revenue	0.0	22	0.0	22
Insurance trust revenue	-106.3	51	-4,055.8	51
=REVENUE	104.5	51	3,987.6	51

APPENDIX 1
Wisconsin State and Local Government Finances 2008-09

State & local	Per \$1,000			Per Person		
	Wisconsin	Wisconsin % US	Rank	Wisconsin	Wisconsin % US	Rank
Revenue incl. pension gain or loss	104.5	63.0%	51	3,987.6	58.7%	51
General revenue	203.7	105.1%	23	7,770.5	97.9%	23
Intergovernmental revenue	42.7	99.1%	32	1,629.3	92.3%	37
General revenue from own sources	161.0	106.8%	15	6,141.2	99.5%	20
Taxes	112.1	109.8%	10	4,276.7	102.3%	16
Property	42.9	126.0%	10	1,636.7	117.4%	13
Sales and gross receipts	32.7	93.9%	34	1,247.7	87.5%	34
General sales	20.4	87.4%	35	779.4	81.4%	36
Selective sales	12.3	107.3%	22	468.3	99.9%	25
Motor fuel	4.5	148.4%	9	172.0	138.3%	5
Alcoholic beverage	0.3	53.3%	34	9.6	49.7%	38
Tobacco products	2.8	200.2%	7	105.2	186.5%	6
Public utilities	1.4	63.2%	28	54.9	58.9%	28
Other selective sales	3.3	77.5%	36	126.6	72.2%	35
Individual income	27.7	127.7%	11	1,058.5	119.0%	14
Corporate income	3.1	82.7%	24	116.4	77.0%	24
Motor vehicle license	2.2	126.4%	17	82.5	117.8%	15
Other taxes	3.5	57.9%	40	134.8	53.9%	42
Charges & misc. general revenue	48.9	100.5%	30	1,864.5	93.7%	35
Current charges	32.3	103.5%	27	1,232.9	96.4%	26
Education	11.7	126.3%	20	447.4	117.7%	23
Instit. of higher educ	10.4	130.0%	20	397.2	121.1%	21
School lunch sales (gross)	0.8	146.1%	8	31.2	136.1%	13
Hospitals	4.9	58.6%	35	186.6	54.6%	35
Highways	0.6	61.5%	19	22.3	57.3%	19
Air transportation (airports)	0.6	43.2%	39	23.9	40.3%	38
Parking facilities	0.3	198.8%	4	12.3	185.2%	6
Sea and inland port facilities	0.0	11.7%	24	1.4	10.9%	24
Natural resources	0.4	125.4%	14	15.3	116.8%	13
Parks and recreation	0.9	123.8%	12	34.2	115.4%	14
Housing/community develop	0.4	80.9%	23	14.5	75.3%	20
Sewerage	3.0	94.5%	26	114.2	88.0%	23
Solid waste management	0.8	64.9%	39	29.9	60.5%	39
Other charges	8.7	180.0%	5	330.8	167.7%	6

APPENDIX 1 (cont.)
Wisconsin State and Local Government Finances 2008-09

State & local	Per \$1,000			Per Person		
	Wisconsin	Wisconsin % US	Rank	Wisconsin	Wisconsin % US	Rank
Miscellaneous general revenue	16.6	95.2%	33	631.7	88.7%	37
Interest earnings	6.2	106.4%	22	237.9	99.2%	24
Special assessments	0.5	71.9%	20	17.2	67.0%	19
Sale of property	0.3	100.1%	19	11.0	93.2%	22
Other general revenue	9.6	90.3%	32	365.6	84.1%	41
Utility revenue	7.2	61.9%	34	272.8	57.7%	33
Water supply	2.3	63.9%	40	89.1	59.6%	41
Electric power	4.4	72.7%	25	169.4	67.8%	25
Gas supply	0.0	0.0%	36	0.0	0.0%	36
Transit	0.4	35.9%	19	14.3	33.4%	18
Liquor store revenue	0.0	0.0%	22	0.0	0.0%	22
Insurance trust revenue	-106.3	265.8%	51	-4,055.8	247.7%	51
Unemployment compensation	5.1	150.8%	5	194.7	140.5%	9
Employee retirement	-111.4	246.1%	51	-4,251.3	229.3%	51
Workers' compensation	0.0	1.8%	38	0.9	1.7%	38
Other insurance trust revenue	0.0	0.0%	11	0.0	0.0%	11

APPENDIX 2
STATE AND LOCAL REVENUES PER \$1000 OF PERSONAL INCOME

Rank	Revenue incl. pension + or -	\$	Rank	General revenue	\$	Rank	Intergovernmental revenue	\$
1	Alaska	380.9	1	Alaska	456.9	1	Mississippi	93.0
2	Wyoming	276.2	2	Wyoming	316.9	2	Alaska	86.2
3	West Virginia	244.6	3	Mississippi	254.6	3	DC	84.6
4	Mississippi	236.4	4	New Mexico	253.7	4	Wyoming	82.9
5	DC	234.4	5	New York	241.8	5	Louisiana	80.6
6	Vermont	223.0	6	West Virginia	241.5	6	New Mexico	78.9
7	North Dakota	223.0	7	North Dakota	240.1	7	West Virginia	67.6
8	Louisiana	218.7	8	Louisiana	238.7	8	Montana	67.5
9	Nebraska	218.6	9	DC	237.9	9	Maine	66.8
10	South Carolina	216.7	10	Vermont	232.2	10	Vermont	66.6
11	Delaware	207.5	11	Maine	229.2	11	Kentucky	57.0
12	Alabama	206.7	12	Montana	228.2	12	Rhode Island	55.8
13	Indiana	206.1	13	Delaware	224.2	13	Arkansas	54.6
14	Montana	206.0	14	South Carolina	218.0	14	South Carolina	54.4
15	New Mexico	203.9	15	Iowa	213.9	15	North Dakota	54.3
16	Kentucky	201.7	16	Hawaii	211.2	16	South Dakota	52.4
17	Maine	197.1	17	Rhode Island	209.3	17	Iowa	51.5
18	Iowa	195.5	18	Michigan	209.0	18	Michigan	50.6
19	Michigan	190.9	19	Kentucky	208.8	19	New York	50.5
20	Arizona	186.5	20	Utah	206.2	20	Alabama	50.2
21	Georgia	186.2	21	Indiana	205.8	21	Arizona	49.6
22	Tennessee	186.0	22	Ohio	205.6	22	Ohio	49.5
23	Oklahoma	185.5	23	Wisconsin	203.7	23	North Carolina	49.4
24	New York	185.2	24	Arkansas	200.0	24	Oklahoma	49.1
25	Utah	181.4	25	Oregon	198.1	25	Oregon	48.8
26	Kansas	181.1	26	California	197.2	26	Utah	47.8
27	Arkansas	179.6	27	Alabama	196.5	27	Missouri	44.6
28	Idaho	176.9	28	North Carolina	194.8	28	Idaho	44.5
29	Washington	174.5	29	Nebraska	191.5	29	Hawaii	44.5
30	Hawaii	172.7	30	Minnesota	190.4	30	Delaware	44.0
31	North Carolina	172.2	31	Kansas	190.4	31	Indiana	43.4
32	Minnesota	169.9	32	Idaho	189.9	32	Wisconsin	42.7
33	Rhode Island	169.2	33	Oklahoma	188.5	33	Tennessee	41.5
34	Texas	165.0	34	Pennsylvania	185.1	34	California	41.4
35	Massachusetts	164.0	35	Arizona	183.0	35	Nebraska	41.0
36	New Jersey	163.9	36	Washington	182.2	36	Pennsylvania	40.9
37	Nevada	162.8	37	Florida	181.1	37	Georgia	40.5
38	Florida	159.8	38	Georgia	177.9	38	Massachusetts	40.4
39	Connecticut	156.8	39	Massachusetts	177.7	39	Texas	39.7
40	New Hampshire	156.0	40	South Dakota	176.8	40	Minnesota	38.0
41	Missouri	145.4	41	New Jersey	175.4	41	Washington	38.0
42	California	144.2	42	Illinois	175.0	42	Illinois	36.1
43	South Dakota	143.3	43	Missouri	173.6	43	Kansas	35.4
44	Pennsylvania	140.9	44	Tennessee	173.5	44	Maryland	34.3
45	Ohio	139.7	45	Texas	173.1	45	Florida	33.2
46	Maryland	138.0	46	Nevada	172.4	46	New Hampshire	32.1
47	Illinois	136.9	47	Colorado	170.9	47	Colorado	30.3
48	Oregon	134.6	48	Maryland	164.1	48	Connecticut	29.3
49	Virginia	134.2	49	Virginia	159.7	49	Nevada	28.8
50	Colorado	133.3	50	Connecticut	157.6	50	New Jersey	27.9
51	Wisconsin	104.5	51	New Hampshire	156.3	51	Virginia	24.5
	United States	166.0		United States	193.8		United States	43.1

APPENDIX 2
STATE AND LOCAL REVENUES PER \$1000 OF PERSONAL INCOME

Rank	General rev own sources	\$	Rank	Taxes	\$	Rank	Property	\$
1	Alaska	370.7	1	Alaska	206.5	1	New Hampshire	55.2
2	Wyoming	234.0	2	Wyoming	150.5	2	Vermont	52.2
3	New York	191.3	3	New York	142.9	3	New Jersey	51.2
4	North Dakota	185.8	4	North Dakota	123.2	4	Rhode Island	48.2
5	Delaware	180.2	5	DC	122.3	5	Wyoming	47.0
6	New Mexico	174.8	6	Vermont	118.1	6	Maine	45.0
7	West Virginia	173.8	7	Maine	116.6	7	DC	43.7
8	Hawaii	166.7	8	Hawaii	115.6	8	Connecticut	43.6
9	Vermont	165.5	9	New Jersey	112.1	9	New York	43.4
10	South Carolina	163.6	10	Wisconsin	112.1	10	Wisconsin	42.9
11	Indiana	162.5	11	West Virginia	111.2	11	Michigan	41.1
12	Iowa	162.4	12	Rhode Island	108.0	12	Illinois	41.1
13	Maine	162.4	13	Indiana	106.5	13	Florida	39.9
14	Mississippi	161.6	14	Minnesota	105.3	14	Alaska	38.9
15	Wisconsin	161.0	15	California	105.3	15	Texas	37.5
16	Montana	160.7	16	Ohio	104.9	16	Montana	37.0
17	Utah	158.4	17	Connecticut	104.5	17	Massachusetts	36.2
18	Michigan	158.4	18	New Mexico	103.9	18	Nebraska	35.7
19	Louisiana	158.2	19	Louisiana	103.8	19	Iowa	34.1
20	Ohio	156.1	20	Iowa	102.9	20	Kansas	33.6
21	California	155.8	21	Illinois	102.4	21	California	33.5
22	Kansas	155.0	22	Michigan	102.3	22	Nevada	33.3
23	Rhode Island	153.5	23	Nebraska	101.3	23	Indiana	32.3
24	DC	153.3	24	Pennsylvania	101.2	24	Virginia	32.2
25	Minnesota	152.3	25	Montana	101.2	25	Oregon	31.5
26	Kentucky	151.8	26	Kansas	101.0	26	Ohio	31.2
27	Nebraska	150.5	27	Delaware	100.3	27	Arizona	31.2
28	Oregon	149.3	28	Arkansas	99.9	28	Minnesota	31.1
29	Florida	147.9	29	Kentucky	99.3	29	Georgia	30.6
30	New Jersey	147.5	30	Mississippi	98.7	30	Pennsylvania	30.2
31	Alabama	146.3	31	Maryland	97.1	31	South Carolina	29.6
32	Arkansas	145.5	32	Utah	96.3	32	Colorado	29.2
33	North Carolina	145.4	33	Massachusetts	96.1	33	North Dakota	28.6
34	Idaho	145.4	34	Nevada	95.9	34	Washington	28.0
35	Washington	144.2	35	North Carolina	95.1	35	South Dakota	27.7
36	Pennsylvania	144.1	36	Washington	93.2	36	Mississippi	25.7
37	Nevada	143.6	37	Florida	92.7	37	Utah	25.6
38	Colorado	140.6	38	Georgia	92.4	38	Maryland	24.8
39	Oklahoma	139.4	39	Arizona	91.2	39	Idaho	24.7
40	Illinois	138.9	40	Virginia	89.9	40	Missouri	24.7
41	Georgia	137.4	41	Texas	89.3	41	North Carolina	24.5
42	Massachusetts	137.4	42	Idaho	89.0	42	Hawaii	23.8
43	Virginia	135.2	43	Oregon	88.5	43	West Virginia	22.7
44	Texas	133.4	44	Oklahoma	88.5	44	Tennessee	21.4
45	Arizona	133.3	45	South Carolina	87.7	45	Kentucky	20.5
46	Tennessee	132.0	46	Colorado	86.8	46	Louisiana	18.6
47	Maryland	129.8	47	Missouri	86.0	47	New Mexico	18.2
48	Missouri	129.0	48	New Hampshire	85.8	48	Delaware	17.6
49	Connecticut	128.3	49	Alabama	83.3	49	Arkansas	16.8
50	South Dakota	124.4	50	Tennessee	81.5	50	Oklahoma	16.0
51	New Hampshire	124.2	51	South Dakota	79.3	51	Alabama	14.9
	United States	150.7		United States	102.1		United States	34.1

APPENDIX 2
STATE AND LOCAL REVENUES PER \$1000 OF PERSONAL INCOME

Rank	Sales and gross receipts	\$	Rank	General sales	\$	Rank	Selective sales	\$
1	Hawaii	60.3	1	Wyoming	45.3	1	West Virginia	21.5
2	Washington	57.0	2	Hawaii	44.5	2	Nevada	21.4
3	Louisiana	54.8	3	Washington	42.6	3	Vermont	20.6
4	Wyoming	51.4	4	New Mexico	40.2	4	Kentucky	16.8
5	Arkansas	51.1	5	Louisiana	39.5	5	Illinois	16.0
6	New Mexico	50.6	6	Arkansas	38.9	6	Hawaii	15.8
7	Nevada	49.8	7	Tennessee	37.8	7	Montana	15.5
8	Tennessee	47.3	8	Mississippi	33.2	8	Florida	15.4
9	Mississippi	46.5	9	Arizona	32.7	9	Louisiana	15.3
10	Florida	43.3	10	South Dakota	32.1	10	Alabama	15.1
11	South Dakota	42.9	11	Nevada	28.3	11	Washington	14.4
12	Arizona	42.2	12	Florida	27.8	12	New Hampshire	14.3
13	Texas	41.3	13	Indiana	27.7	13	Minnesota	13.8
14	West Virginia	40.7	14	Texas	27.5	14	Texas	13.8
15	Indiana	40.1	15	Oklahoma	27.2	15	Pennsylvania	13.7
16	North Dakota	39.4	16	Georgia	26.3	16	Delaware	13.5
17	Alabama	39.3	17	North Dakota	26.2	17	Mississippi	13.3
18	Kentucky	37.3	18	Kansas	26.0	18	Rhode Island	13.2
19	Utah	36.4	19	Utah	25.9	19	North Dakota	13.2
20	Michigan	36.4	20	Michigan	25.6	20	Maine	13.1
21	Oklahoma	35.6	21	Nebraska	24.8	21	Indiana	12.4
22	New York	35.5	22	Iowa	24.3	22	Wisconsin	12.3
23	Illinois	35.5	23	Alabama	24.2	23	Arkansas	12.2
24	Iowa	35.2	24	New York	23.8	24	DC	12.0
25	Kansas	35.1	25	Idaho	23.7	25	Ohio	12.0
26	Georgia	34.3	26	Colorado	23.4	26	New York	11.8
27	Vermont	34.0	27	California	23.2	27	North Carolina	11.2
28	Maine	33.9	28	North Carolina	22.1	28	Iowa	10.9
29	Minnesota	33.5	29	Missouri	21.5	29	South Dakota	10.8
30	Ohio	33.5	30	Ohio	21.4	30	Michigan	10.7
31	Nebraska	33.4	31	South Carolina	21.0	31	Alaska	10.7
32	North Carolina	33.4	32	Maine	20.9	32	Connecticut	10.6
33	DC	32.8	33	DC	20.7	33	Utah	10.5
34	Wisconsin	32.7	34	Kentucky	20.5	34	New Mexico	10.4
35	Missouri	31.7	35	Wisconsin	20.4	35	Maryland	10.4
36	Rhode Island	31.7	36	Minnesota	19.7	36	Virginia	10.4
37	Idaho	31.5	37	Illinois	19.5	37	Missouri	10.3
38	Pennsylvania	30.8	38	West Virginia	19.3	38	Arizona	9.5
39	California	30.5	39	Rhode Island	18.5	39	Tennessee	9.5
40	South Carolina	30.4	40	New Jersey	18.0	40	South Carolina	9.5
41	Colorado	30.3	41	Pennsylvania	17.2	41	Kansas	9.1
42	Connecticut	26.9	42	Connecticut	16.3	42	Nebraska	8.7
43	New Jersey	26.1	43	Maryland	13.9	43	Oregon	8.6
44	Maryland	24.3	44	Vermont	13.4	44	Oklahoma	8.5
45	Virginia	23.0	45	Virginia	12.6	45	New Jersey	8.1
46	Massachusetts	18.7	46	Massachusetts	11.6	46	Georgia	7.9
47	Alaska	17.2	47	Alaska	6.5	47	Idaho	7.7
48	Montana	15.5	48	Delaware	0.0	48	California	7.4
49	New Hampshire	14.3	49	Montana	0.0	49	Massachusetts	7.2
50	Delaware	13.5	50	New Hampshire	0.0	50	Colorado	6.9
51	Oregon	8.6	51	Oregon	0.0	51	Wyoming	6.1
	United States	34.8		United States	23.4		United States	11.4

APPENDIX 2
STATE AND LOCAL REVENUES PER \$1000 OF PERSONAL INCOME

Rank	Motor fuel	\$	Rank	Alcoholic beverage	\$	Rank	Tobacco products	\$
1	West Virginia	6.7	1	Alaska	1.4	1	Delaware	3.5
2	Montana	5.5	2	Alabama	1.3	2	New Hampshire	3.4
3	North Dakota	5.3	3	Tennessee	1.2	3	Alaska	3.1
4	Arkansas	4.9	4	South Carolina	1.0	4	Maine	3.0
5	Mississippi	4.7	5	Kansas	1.0	5	Michigan	3.0
6	North Carolina	4.6	6	Washington	1.0	6	Rhode Island	3.0
7	Maine	4.6	7	North Carolina	0.9	7	Wisconsin	2.8
8	Kentucky	4.5	8	Georgia	0.9	8	Montana	2.6
9	Wisconsin	4.5	9	Hawaii	0.9	9	Vermont	2.6
10	Idaho	4.3	10	Vermont	0.8	10	Indiana	2.3
11	Florida	4.2	11	Texas	0.8	11	Ohio	2.2
12	Ohio	4.1	12	Montana	0.8	12	South Dakota	2.1
13	Washington	4.1	13	Kentucky	0.8	13	Iowa	2.1
14	Nebraska	4.0	14	Florida	0.8	14	West Virginia	2.0
15	Pennsylvania	3.9	15	Oklahoma	0.7	15	Pennsylvania	1.9
16	Utah	3.9	16	Pennsylvania	0.6	16	Oklahoma	1.9
17	Alabama	3.9	17	New Mexico	0.6	17	Minnesota	1.9
18	Iowa	3.8	18	Arkansas	0.5	18	Arkansas	1.8
19	Kansas	3.7	19	Virginia	0.5	19	Oregon	1.8
20	Tennessee	3.7	20	Mississippi	0.5	20	Massachusetts	1.7
21	South Dakota	3.6	21	Utah	0.4	21	New Jersey	1.7
22	Arizona	3.6	22	South Dakota	0.4	22	Arizona	1.7
23	Louisiana	3.6	23	Delaware	0.4	23	Texas	1.6
24	Nevada	3.6	24	Michigan	0.4	24	Hawaii	1.6
25	Indiana	3.6	25	Illinois	0.4	25	Connecticut	1.6
26	South Carolina	3.4	26	Nebraska	0.4	26	Kentucky	1.5
27	Vermont	3.4	27	Maine	0.4	27	New York	1.5
28	Minnesota	3.3	28	Louisiana	0.4	28	Washington	1.5
29	Delaware	3.2	29	Nevada	0.4	29	Maryland	1.5
30	Missouri	3.2	30	Minnesota	0.3	30	Illinois	1.4
31	Texas	3.1	31	West Virginia	0.3	31	Tennessee	1.4
32	Oklahoma	3.1	32	Arizona	0.3	32	Nevada	1.1
33	Illinois	3.0	33	North Dakota	0.3	33	Alabama	1.1
34	Hawaii	3.0	34	Wisconsin	0.3	34	Idaho	1.0
35	Oregon	2.9	35	Ohio	0.2	35	Colorado	1.0
36	Colorado	2.9	36	Rhode Island	0.2	36	Kansas	1.0
37	New Mexico	2.8	37	New York	0.2	37	Wyoming	1.0
38	Rhode Island	2.8	38	Connecticut	0.2	38	Nebraska	1.0
39	Michigan	2.8	39	New Jersey	0.2	39	DC	0.9
40	Maryland	2.6	40	Massachusetts	0.2	40	Mississippi	0.9
41	Virginia	2.6	41	New Hampshire	0.2	41	North Dakota	0.9
42	Georgia	2.5	42	California	0.2	42	Louisiana	0.9
43	Wyoming	2.5	43	Indiana	0.2	43	North Carolina	0.7
44	Connecticut	2.4	44	Colorado	0.2	44	Georgia	0.7
45	New Hampshire	2.3	45	Idaho	0.2	45	Virginia	0.7
46	California	2.0	46	Missouri	0.1	46	Utah	0.7
47	Massachusetts	1.9	47	DC	0.1	47	California	0.6
48	New York	1.7	48	Iowa	0.1	48	New Mexico	0.6
49	New Jersey	1.2	49	Oregon	0.1	49	Florida	0.6
50	DC	0.5	50	Maryland	0.1	50	Missouri	0.5
51	Alaska	0.3	51	Wyoming	0.1	51	South Carolina	0.2
	United States	3.0		United States	0.5		United States	1.4

APPENDIX 2
STATE AND LOCAL REVENUES PER \$1000 OF PERSONAL INCOME

Rank	Public utilities	\$	Rank	Other selective sales	\$	Rank	Individual income	\$
1	Florida	7.1	1	Nevada	13.8	1	New York	46.9
2	DC	5.4	2	Vermont	13.2	2	Maryland	38.7
3	Illinois	5.4	3	Louisiana	9.2	3	Oregon	36.6
4	Alabama	5.3	4	West Virginia	9.1	4	Massachusetts	31.6
5	Hawaii	4.7	5	Minnesota	7.9	5	Kentucky	31.1
6	Washington	3.4	6	Kentucky	7.3	6	Minnesota	30.5
7	West Virginia	3.4	7	New Hampshire	6.9	7	Ohio	30.1
8	Ohio	2.9	8	New York	6.6	8	North Carolina	28.7
9	Rhode Island	2.8	9	Mississippi	6.6	9	Maine	28.3
10	Pennsylvania	2.7	10	Texas	6.2	10	Connecticut	27.8
11	Kentucky	2.6	11	Illinois	5.9	11	Wisconsin	27.7
12	Nevada	2.6	12	Alaska	5.6	12	California	27.5
13	California	2.4	13	Hawaii	5.6	13	DC	27.5
14	New Jersey	2.3	14	Indiana	5.3	14	West Virginia	27.0
15	Missouri	2.2	15	New Mexico	5.3	15	Delaware	27.0
16	Virginia	2.1	16	DC	5.1	16	Virginia	26.3
17	Texas	2.1	17	Montana	5.1	17	Pennsylvania	26.2
18	Maryland	1.8	18	Connecticut	5.0	18	Utah	25.6
19	Utah	1.8	19	North Dakota	5.0	19	Indiana	25.4
20	Nebraska	1.8	20	Delaware	4.7	20	Hawaii	24.2
21	North Dakota	1.7	21	Maine	4.5	21	Iowa	24.2
22	New York	1.7	22	Washington	4.5	22	Kansas	24.1
23	Delaware	1.7	23	Virginia	4.5	23	Montana	24.0
24	Kansas	1.6	24	Pennsylvania	4.4	24	Arkansas	23.7
25	Oregon	1.6	25	Rhode Island	4.4	25	New Jersey	23.5
26	New Hampshire	1.5	26	Maryland	4.4	26	Idaho	23.1
27	Montana	1.5	27	Michigan	4.3	27	Georgia	22.9
28	Wisconsin	1.4	28	Missouri	4.2	28	Missouri	22.7
29	Connecticut	1.4	29	South Carolina	4.2	29	Nebraska	22.1
30	Arkansas	1.4	30	South Dakota	4.1	30	Rhode Island	21.8
31	Iowa	1.3	31	North Carolina	3.8	31	Vermont	21.7
32	Louisiana	1.3	32	Utah	3.7	32	Colorado	20.4
33	Oklahoma	1.2	33	Iowa	3.7	33	South Carolina	18.8
34	North Carolina	1.2	34	Alabama	3.6	34	Oklahoma	18.4
35	New Mexico	1.1	35	Arkansas	3.6	35	Michigan	17.9
36	Indiana	1.1	36	Wisconsin	3.3	36	Louisiana	17.5
37	Arizona	1.0	37	Massachusetts	3.2	37	Alabama	17.4
38	Georgia	0.9	38	Arizona	3.0	38	Illinois	16.6
39	Wyoming	0.9	39	Georgia	3.0	39	Mississippi	16.3
40	Maine	0.7	40	Florida	2.7	40	New Mexico	14.2
41	South Carolina	0.6	41	Tennessee	2.7	41	North Dakota	13.8
42	Colorado	0.6	42	New Jersey	2.7	42	Arizona	11.4
43	Mississippi	0.6	43	Ohio	2.6	43	New Hampshire	1.7
44	Vermont	0.6	44	Oregon	2.3	44	Tennessee	1.0
45	Idaho	0.5	45	California	2.2	45	Alaska	0.0
46	South Dakota	0.5	46	Colorado	2.2	46	Florida	0.0
47	Tennessee	0.5	47	Kansas	1.8	47	Nevada	0.0
48	Minnesota	0.4	48	Idaho	1.8	48	South Dakota	0.0
49	Michigan	0.3	49	Oklahoma	1.7	49	Texas	0.0
50	Alaska	0.2	50	Wyoming	1.6	50	Washington	0.0
51	Massachusetts	0.1	51	Nebraska	1.6	51	Wyoming	0.0
	United States	2.3		United States	4.3		United States	21.7

APPENDIX 2
STATE AND LOCAL REVENUES PER \$1000 OF PERSONAL INCOME

Rank	Corporate income	\$	Rank	Motor vehicle license	\$	Rank	Other taxes	\$
1	Alaska	20.5	1	Oklahoma	4.3	1	Alaska	127.5
2	New York	11.0	2	Montana	4.2	2	Wyoming	48.4
3	New Hampshire	8.5	3	Hawaii	4.0	3	Delaware	34.8
4	DC	8.4	4	Iowa	3.8	4	North Dakota	33.6
5	West Virginia	7.3	5	Wyoming	3.7	5	New Mexico	16.1
6	Delaware	5.9	6	Oregon	3.1	6	Montana	15.7
7	California	5.9	7	North Dakota	2.9	7	West Virginia	11.9
8	Massachusetts	5.3	8	Utah	2.8	8	Oklahoma	11.8
9	New Jersey	5.3	9	Vermont	2.6	9	Nevada	11.3
10	North Dakota	4.8	10	Idaho	2.5	10	DC	9.2
11	Montana	4.8	11	Illinois	2.5	11	Pennsylvania	9.0
12	Indiana	3.7	12	Michigan	2.5	12	Louisiana	8.9
13	Tennessee	3.7	13	New Mexico	2.4	13	Texas	8.6
14	Arkansas	3.7	14	Minnesota	2.3	14	Alabama	7.3
15	Louisiana	3.6	15	Alaska	2.3	15	Oregon	6.6
16	Kentucky	3.6	16	Ohio	2.3	16	Washington	6.6
17	Mississippi	3.6	17	Wisconsin	2.2	17	Ohio	6.3
18	Vermont	3.5	18	Nebraska	2.0	18	Tennessee	6.3
19	Pennsylvania	3.4	19	Texas	1.9	19	California	6.0
20	Minnesota	3.4	20	Maine	1.9	20	South Carolina	5.7
21	Kansas	3.3	21	California	1.9	21	Florida	5.5
22	Illinois	3.1	22	South Dakota	1.9	22	Nebraska	5.4
23	Alabama	3.1	23	North Carolina	1.8	23	South Dakota	5.3
24	Wisconsin	3.1	24	Tennessee	1.8	24	Mississippi	5.3
25	Maine	3.0	25	Kentucky	1.8	25	Virginia	5.2
26	Idaho	2.8	26	New Hampshire	1.7	26	Maryland	5.1
27	Nebraska	2.7	27	Washington	1.7	27	Kentucky	5.1
28	Utah	2.7	28	Kansas	1.6	28	New York	5.1
29	North Carolina	2.7	29	Pennsylvania	1.6	29	New Jersey	5.0
30	Maryland	2.7	30	Maryland	1.6	30	Minnesota	4.5
31	Arizona	2.6	31	West Virginia	1.6	31	Maine	4.5
32	Florida	2.5	32	Nevada	1.5	32	New Hampshire	4.4
33	Oklahoma	2.5	33	Florida	1.5	33	Idaho	4.3
34	Rhode Island	2.5	34	Arkansas	1.5	34	Missouri	4.1
35	New Mexico	2.4	35	South Carolina	1.4	35	Colorado	4.1
36	Iowa	2.3	36	Virginia	1.4	36	Vermont	4.1
37	Connecticut	2.2	37	Alabama	1.4	37	North Carolina	4.0
38	Georgia	2.0	38	Mississippi	1.4	38	Indiana	3.7
39	Oregon	2.0	39	Delaware	1.3	39	Illinois	3.6
40	Michigan	2.0	40	Colorado	1.3	40	Wisconsin	3.5
41	Virginia	1.8	41	Indiana	1.3	41	Massachusetts	3.4
42	South Carolina	1.7	42	Missouri	1.3	42	Kansas	3.3
43	Colorado	1.5	43	Rhode Island	1.2	43	Iowa	3.2
44	South Dakota	1.5	44	New Jersey	1.1	44	Utah	3.2
45	Ohio	1.5	45	Arizona	1.0	45	Connecticut	3.1
46	Missouri	1.5	46	Connecticut	1.0	46	Arkansas	3.1
47	Hawaii	1.4	47	New York	0.9	47	Arizona	2.8
48	Nevada	0.0	48	Massachusetts	0.9	48	Rhode Island	2.7
49	Texas	0.0	49	Georgia	0.8	49	Michigan	2.5
50	Washington	0.0	50	DC	0.8	50	Hawaii	1.9
51	Wyoming	0.0	51	Louisiana	0.5	51	Georgia	1.8
	United States	3.7		United States	1.7		United States	6.1

APPENDIX 2
STATE AND LOCAL REVENUES PER \$1000 OF PERSONAL INCOME

Rank	Charges and misc. general revenue	\$	Rank	Current charges	\$	Rank	Miscellaneous general revenue	\$
1	Alaska	164.3	1	South Carolina	57.6	1	Alaska	125.3
2	Wyoming	83.5	2	Mississippi	50.6	2	Delaware	40.7
3	Delaware	79.9	3	Alabama	48.2	3	New Mexico	39.7
4	South Carolina	76.0	4	Wyoming	47.9	4	Wyoming	35.6
5	New Mexico	70.9	5	Iowa	44.1	5	Montana	28.9
6	Alabama	63.0	6	Utah	42.8	6	West Virginia	25.7
7	Mississippi	63.0	7	Idaho	41.5	7	North Dakota	24.7
8	West Virginia	62.7	8	Delaware	39.2	8	Rhode Island	23.5
9	North Dakota	62.6	9	Alaska	38.9	9	Oregon	23.5
10	Utah	62.1	10	Michigan	38.8	10	Louisiana	22.5
11	Oregon	60.8	11	North Dakota	38.0	11	South Dakota	21.6
12	Montana	59.6	12	Oregon	37.3	12	New York	21.5
13	Iowa	59.5	13	West Virginia	37.0	13	Maine	21.1
14	Idaho	56.4	14	Washington	36.3	14	Indiana	20.1
15	Michigan	56.1	15	Florida	36.3	15	DC	19.8
16	Indiana	55.9	16	Kansas	36.2	16	Utah	19.3
17	Florida	55.2	17	North Carolina	36.0	17	Colorado	19.1
18	Louisiana	54.3	18	Indiana	35.9	18	Florida	18.9
19	Kansas	54.0	19	Kentucky	35.3	19	Massachusetts	18.5
20	Colorado	53.7	20	Colorado	34.6	20	South Carolina	18.4
21	Kentucky	52.4	21	Hawaii	34.0	21	Arizona	17.9
22	Ohio	51.2	22	California	34.0	22	Kansas	17.8
23	Hawaii	51.2	23	Ohio	33.5	23	Ohio	17.7
24	Washington	50.9	24	Oklahoma	33.4	24	Nevada	17.6
25	Oklahoma	50.9	25	Tennessee	33.3	25	Oklahoma	17.6
26	California	50.5	26	Nebraska	32.8	26	New Hampshire	17.4
27	Tennessee	50.5	27	Wisconsin	32.3	27	Michigan	17.2
28	North Carolina	50.3	28	Louisiana	31.8	28	Hawaii	17.2
29	Nebraska	49.2	29	Arkansas	31.6	29	Vermont	17.2
30	Wisconsin	48.9	30	Georgia	31.4	30	Kentucky	17.1
31	New York	48.4	31	New Mexico	31.2	31	Minnesota	17.1
32	Nevada	47.7	32	Montana	30.6	32	Tennessee	17.1
33	Vermont	47.4	33	Virginia	30.4	33	Wisconsin	16.6
34	Minnesota	47.0	34	Vermont	30.3	34	California	16.5
35	Maine	45.8	35	Nevada	30.2	35	Nebraska	16.4
36	Arkansas	45.6	36	Minnesota	29.9	36	Texas	16.3
37	Rhode Island	45.5	37	Missouri	28.4	37	Pennsylvania	15.6
38	Virginia	45.3	38	Texas	27.8	38	Iowa	15.5
39	South Dakota	45.1	39	Pennsylvania	27.3	39	Illinois	15.1
40	Georgia	45.0	40	New York	26.9	40	Virginia	14.9
41	Texas	44.1	41	Maine	24.6	41	Idaho	14.9
42	Missouri	43.1	42	Arizona	24.3	42	Alabama	14.8
43	Pennsylvania	42.9	43	South Dakota	23.5	43	Missouri	14.6
44	Arizona	42.2	44	Massachusetts	22.7	44	Washington	14.6
45	Massachusetts	41.2	45	New Jersey	22.5	45	North Carolina	14.2
46	New Hampshire	38.4	46	Rhode Island	22.0	46	Arkansas	14.0
47	Illinois	36.5	47	Illinois	21.5	47	Georgia	13.6
48	New Jersey	35.4	48	New Hampshire	21.1	48	New Jersey	12.9
49	Maryland	32.6	49	Maryland	20.9	49	Mississippi	12.3
50	DC	31.0	50	Connecticut	14.7	50	Maryland	11.7
51	Connecticut	23.7	51	DC	11.2	51	Connecticut	9.0
	United States	48.6		United States	31.2		United States	17.4

APPENDIX 2
STATE AND LOCAL REVENUES PER \$1000 OF PERSONAL INCOME

Rank	Utility revenue	\$	Rank	Liquor store revenue	\$	Rank	Insurance trust revenue	\$
1	Nebraska	46.3	1	New Hampshire	8.5	1	West Virginia	-1.5
2	Tennessee	41.8	2	Wyoming	3.1	2	Connecticut	-4.7
3	DC	22.1	3	Oregon	2.9	3	Georgia	-5.1
4	Washington	21.3	4	Pennsylvania	2.9	4	Alabama	-7.7
5	South Carolina	20.9	5	Mississippi	2.8	5	Indiana	-8.8
6	Utah	20.3	6	Utah	2.5	6	New Hampshire	-10.6
7	Arizona	16.9	7	Michigan	2.2	7	Arizona	-13.3
8	California	16.6	8	Idaho	2.0	8	Oklahoma	-13.7
9	Alabama	16.3	9	Montana	2.0	9	New Jersey	-15.6
10	New York	14.8	10	Washington	1.9	10	Kentucky	-18.2
11	Georgia	13.4	11	Ohio	1.8	11	Nevada	-18.8
12	Florida	12.5	12	Vermont	1.8	12	Nebraska	-19.2
13	Texas	11.9	13	Iowa	1.8	13	Idaho	-19.2
14	Delaware	11.7	14	North Carolina	1.7	14	Vermont	-19.4
15	North Carolina	11.5	15	Virginia	1.6	15	Texas	-20.0
16	Kentucky	11.1	16	Alabama	1.6	16	Kansas	-20.1
17	Colorado	11.0	17	West Virginia	1.4	17	North Dakota	-21.8
18	Kansas	10.8	18	Minnesota	1.2	18	South Carolina	-22.2
19	Oklahoma	10.7	19	South Dakota	0.8	19	Massachusetts	-23.8
20	Alaska	10.1	20	Maryland	0.7	20	DC	-25.6
21	Massachusetts	10.1	21	Maine	0.0	21	Michigan	-26.9
22	Arkansas	9.2	22	Alaska	0.0	22	Montana	-27.6
23	Nevada	9.2	23	Arizona	0.0	23	Louisiana	-27.9
24	Oregon	9.1	24	Arkansas	0.0	24	Iowa	-28.2
25	Indiana	9.0	25	California	0.0	25	Delaware	-28.4
26	Minnesota	8.7	26	Colorado	0.0	26	Maryland	-28.9
27	Mississippi	8.6	27	Connecticut	0.0	27	Tennessee	-29.3
28	Vermont	8.5	28	Delaware	0.0	28	Mississippi	-29.6
29	Missouri	8.5	29	DC	0.0	29	Arkansas	-29.6
30	South Dakota	8.4	30	Florida	0.0	30	Minnesota	-30.4
31	Iowa	8.0	31	Georgia	0.0	31	Washington	-30.8
32	Louisiana	7.9	32	Hawaii	0.0	32	Virginia	-32.2
33	New Mexico	7.3	33	Illinois	0.0	33	Florida	-33.8
34	Wisconsin	7.2	34	Indiana	0.0	34	Maine	-34.6
35	Michigan	6.6	35	Kansas	0.0	35	North Carolina	-35.8
36	Illinois	6.2	36	Kentucky	0.0	36	Missouri	-36.8
37	Ohio	6.1	37	Louisiana	0.0	37	South Dakota	-42.7
38	Wyoming	5.9	38	Massachusetts	0.0	38	Hawaii	-43.6
39	Pennsylvania	5.4	39	Missouri	0.0	39	Illinois	-44.3
40	Hawaii	5.2	40	Nebraska	0.0	40	Rhode Island	-44.8
41	Virginia	5.2	41	Nevada	0.0	41	Utah	-47.6
42	Rhode Island	4.7	42	New Jersey	0.0	42	Colorado	-48.6
43	North Dakota	4.6	43	New Mexico	0.0	43	Wyoming	-49.7
44	Idaho	4.2	44	New York	0.0	44	Pennsylvania	-52.4
45	New Jersey	4.1	45	North Dakota	0.0	45	New Mexico	-57.1
46	Connecticut	3.9	46	Oklahoma	0.0	46	California	-69.6
47	Montana	3.4	47	Rhode Island	0.0	47	New York	-71.5
48	West Virginia	3.2	48	South Carolina	0.0	48	Ohio	-73.8
49	Maine	2.5	49	Tennessee	0.0	49	Oregon	-75.6
50	Maryland	2.1	50	Texas	0.0	50	Alaska	-86.2
51	New Hampshire	1.8	51	Wisconsin	0.0	51	Wisconsin	-106.3
	United States	11.5		United States	0.6		United States	-40.0

APPENDIX 3
STATE AND LOCAL REVENUES PER PERSON

Rank	Revenue incl. pension + or -	\$	Rank	General revenue	\$	Rank	Intergovernmental revenue	\$
1	Alaska	17,063.4	1	Alaska	20,470.5	1	DC	5,980.1
2	DC	16,558.9	2	DC	16,808.1	2	Wyoming	4,078.2
3	Wyoming	13,594.9	3	Wyoming	15,597.8	3	Alaska	3,861.7
4	New York	9,141.7	4	New York	11,938.2	4	Louisiana	3,057.0
5	North Dakota	9,120.2	5	North Dakota	9,822.3	5	Mississippi	2,878.6
6	Connecticut	8,921.9	6	Massachusetts	9,224.0	6	New Mexico	2,643.8
7	Nebraska	8,831.0	7	Vermont	9,147.6	7	Vermont	2,626.0
8	Vermont	8,788.3	8	New Jersey	9,145.0	8	New York	2,495.0
9	New Jersey	8,542.8	9	Delaware	9,092.2	9	Maine	2,433.5
10	Massachusetts	8,512.2	10	Louisiana	9,057.9	10	Montana	2,382.2
11	Delaware	8,412.8	11	Connecticut	8,966.1	11	Rhode Island	2,333.5
12	Louisiana	8,300.0	12	Hawaii	8,766.3	12	North Dakota	2,220.6
13	Washington	7,696.4	13	Rhode Island	8,753.6	13	West Virginia	2,117.7
14	West Virginia	7,658.1	14	California	8,675.9	14	South Dakota	2,112.6
15	Iowa	7,488.3	15	New Mexico	8,499.4	15	Massachusetts	2,095.8
16	Minnesota	7,386.2	16	Maine	8,349.5	16	Iowa	1,973.3
17	Kansas	7,325.4	17	Minnesota	8,274.9	17	Kentucky	1,854.0
18	Mississippi	7,317.4	18	Iowa	8,195.6	18	Oklahoma	1,849.4
19	Montana	7,272.4	19	Montana	8,056.9	19	Hawaii	1,845.5
20	Indiana	7,190.7	20	Washington	8,032.9	20	Oregon	1,825.1
21	Maine	7,182.8	21	Maryland	8,016.8	21	California	1,821.2
22	Hawaii	7,169.6	22	Mississippi	7,880.7	22	Ohio	1,802.7
23	South Carolina	7,143.2	23	Wisconsin	7,770.5	23	South Carolina	1,792.1
24	Rhode Island	7,075.0	24	Nebraska	7,734.8	24	Arkansas	1,791.1
25	Alabama	7,016.8	25	Kansas	7,701.3	25	Arizona	1,788.7
26	Oklahoma	6,992.2	26	Illinois	7,612.4	26	Delaware	1,785.9
27	New Hampshire	6,893.8	27	West Virginia	7,560.9	27	Michigan	1,785.0
28	New Mexico	6,831.6	28	Colorado	7,545.6	28	North Carolina	1,766.1
29	Maryland	6,742.0	29	Pennsylvania	7,526.4	29	Alabama	1,703.5
30	Michigan	6,734.9	30	Ohio	7,484.0	30	Missouri	1,683.5
31	Arizona	6,725.5	31	Oregon	7,409.6	31	Maryland	1,676.9
32	Georgia	6,677.2	32	Michigan	7,373.1	32	Washington	1,675.1
33	Kentucky	6,558.9	33	Florida	7,234.7	33	Connecticut	1,666.1
34	Texas	6,552.0	34	South Carolina	7,185.2	34	Pennsylvania	1,665.2
35	Tennessee	6,532.3	35	Indiana	7,180.7	35	Nebraska	1,656.1
36	Nevada	6,483.1	36	Virginia	7,138.3	36	Minnesota	1,653.5
37	Florida	6,383.7	37	South Dakota	7,127.2	37	Wisconsin	1,629.3
38	California	6,342.9	38	Oklahoma	7,103.8	38	Utah	1,625.7
39	Utah	6,174.6	39	Utah	7,017.7	39	Texas	1,577.1
40	North Carolina	6,155.1	40	North Carolina	6,964.0	40	Illinois	1,569.5
41	Virginia	5,999.1	41	New Hampshire	6,907.7	41	Indiana	1,512.6
42	Illinois	5,955.0	42	Texas	6,874.0	42	Idaho	1,473.5
43	Arkansas	5,895.6	43	Nevada	6,865.6	43	Tennessee	1,457.6
44	Colorado	5,885.1	44	Kentucky	6,790.5	44	New Jersey	1,454.8
45	Idaho	5,857.5	45	Alabama	6,670.9	45	Georgia	1,451.4
46	South Dakota	5,773.8	46	Arizona	6,596.1	46	Kansas	1,431.8
47	Pennsylvania	5,732.0	47	Arkansas	6,567.0	47	New Hampshire	1,418.4
48	Missouri	5,486.3	48	Missouri	6,552.9	48	Colorado	1,338.1
49	Ohio	5,085.4	49	Georgia	6,378.9	49	Florida	1,325.0
50	Oregon	5,032.4	50	Idaho	6,286.9	50	Nevada	1,145.8
51	Wisconsin	3,987.6	51	Tennessee	6,092.9	51	Virginia	1,096.4
	United States	6,796.1		United States	7,936.3		United States	1,765.1

APPENDIX 3
STATE AND LOCAL REVENUES PER PERSON

Rank	General revenue from own sources	\$	Rank	Taxes	\$	Rank	Property	\$
1	Alaska	16,608.7	1	Alaska	9,249.8	1	DC	3,084.9
2	Wyoming	11,519.6	2	DC	8,639.7	2	New Jersey	2,670.2
3	DC	10,828.0	3	Wyoming	7,407.4	3	Connecticut	2,478.9
4	New York	9,443.2	4	New York	7,052.5	4	New Hampshire	2,440.3
5	New Jersey	7,690.2	5	Connecticut	5,948.9	5	Wyoming	2,313.7
6	North Dakota	7,601.6	6	New Jersey	5,845.4	6	New York	2,141.3
7	Delaware	7,306.3	7	North Dakota	5,039.8	7	Vermont	2,057.5
8	Connecticut	7,299.9	8	Massachusetts	4,988.5	8	Rhode Island	2,016.9
9	Massachusetts	7,128.2	9	Hawaii	4,796.1	9	Massachusetts	1,880.8
10	Hawaii	6,920.8	10	Maryland	4,745.4	10	Illinois	1,785.9
11	California	6,854.6	11	Vermont	4,653.2	11	Alaska	1,742.0
12	Minnesota	6,621.4	12	California	4,633.2	12	Maine	1,639.7
13	Vermont	6,521.5	13	Minnesota	4,578.6	13	Wisconsin	1,636.7
14	Rhode Island	6,420.0	14	Rhode Island	4,517.3	14	Florida	1,594.3
15	Washington	6,357.9	15	Illinois	4,453.6	15	Texas	1,489.9
16	Maryland	6,339.8	16	Wisconsin	4,276.7	16	California	1,471.9
17	Kansas	6,269.5	17	Maine	4,247.6	17	Michigan	1,448.7
18	Iowa	6,222.3	18	United States	4,180.8	18	Nebraska	1,443.4
19	Colorado	6,207.5	19	Pennsylvania	4,116.5	19	Virginia	1,439.2
20	Wisconsin	6,141.2	20	Washington	4,111.5	20	Kansas	1,359.0
21	Nebraska	6,078.7	21	Nebraska	4,092.7	21	Minnesota	1,350.1
22	Illinois	6,042.9	22	Kansas	4,085.0	22	Nevada	1,326.2
23	Virginia	6,041.9	23	Delaware	4,066.3	23	Iowa	1,308.1
24	Louisiana	6,000.9	24	Virginia	4,016.6	24	Montana	1,306.0
25	Maine	5,916.1	25	Iowa	3,942.1	25	Colorado	1,288.1
26	Florida	5,909.7	26	Louisiana	3,940.3	26	Washington	1,235.4
27	Pennsylvania	5,861.2	27	Colorado	3,834.3	27	Pennsylvania	1,229.4
28	New Mexico	5,855.7	28	Nevada	3,818.5	28	Maryland	1,209.5
29	Nevada	5,719.8	29	Ohio	3,816.5	29	Oregon	1,178.4
30	Ohio	5,681.3	30	New Hampshire	3,790.3	30	North Dakota	1,171.6
31	Montana	5,674.7	31	Indiana	3,716.3	31	Ohio	1,135.9
32	Indiana	5,668.1	32	Florida	3,702.9	32	Indiana	1,126.6
33	Michigan	5,588.1	33	Michigan	3,610.6	33	Arizona	1,124.3
34	Oregon	5,584.5	34	Montana	3,572.1	34	South Dakota	1,116.1
35	New Hampshire	5,489.3	35	Texas	3,547.3	35	Georgia	1,098.3
36	West Virginia	5,443.1	36	West Virginia	3,481.2	36	Hawaii	988.0
37	South Carolina	5,393.1	37	New Mexico	3,480.7	37	South Carolina	976.6
38	Utah	5,392.0	38	North Carolina	3,400.6	38	Missouri	931.8
39	Texas	5,297.0	39	Oklahoma	3,335.2	39	North Carolina	874.0
40	Oklahoma	5,254.4	40	Georgia	3,315.1	40	Utah	872.3
41	North Carolina	5,197.9	41	Oregon	3,309.8	41	Idaho	818.1
42	South Dakota	5,014.6	42	Arizona	3,287.3	42	Mississippi	794.9
43	Mississippi	5,002.2	43	Arkansas	3,278.9	43	Tennessee	752.0
44	Alabama	4,967.4	44	Utah	3,277.8	44	Delaware	715.0
45	Kentucky	4,936.5	45	Missouri	3,244.4	45	West Virginia	710.1
46	Georgia	4,927.4	46	Kentucky	3,230.7	46	Louisiana	706.8
47	Missouri	4,869.4	47	South Dakota	3,197.0	47	Kentucky	665.3
48	Idaho	4,813.4	48	Mississippi	3,053.4	48	New Mexico	610.2
49	Arizona	4,807.4	49	Idaho	2,946.4	49	Oklahoma	601.2
50	Arkansas	4,775.9	50	South Carolina	2,889.6	50	Arkansas	550.9
51	Tennessee	4,635.3	51	Tennessee	2,863.1	51	Alabama	505.3
	United States	6,171.2		Alabama	2,829.3		United States	1,394.4

APPENDIX 3
STATE AND LOCAL REVENUES PER PERSON

Rank	Sales and gross receipts	\$	Rank	General sales	\$	Rank	Selective sales	\$
1	Wyoming	2,529.3	1	Wyoming	2,231.1	1	Nevada	853.4
2	Washington	2,512.3	2	Washington	1,878.8	2	DC	851.3
3	Hawaii	2,501.7	3	Hawaii	1,847.8	3	Vermont	813.0
4	DC	2,315.0	4	Louisiana	1,499.3	4	Illinois	697.0
5	Louisiana	2,078.2	5	DC	1,463.7	5	West Virginia	671.7
6	Nevada	1,982.4	6	New Mexico	1,347.0	6	Hawaii	653.9
7	New York	1,754.3	7	Tennessee	1,328.4	7	Washington	633.5
8	South Dakota	1,729.7	8	South Dakota	1,295.0	8	New Hampshire	630.5
9	Florida	1,728.3	9	Arkansas	1,277.7	9	Florida	616.6
10	New Mexico	1,695.8	10	Arizona	1,179.1	10	Connecticut	603.1
11	Arkansas	1,677.5	11	New York	1,172.9	11	Minnesota	601.4
12	Tennessee	1,660.5	12	Nevada	1,129.0	12	New York	581.4
13	Texas	1,640.8	13	Florida	1,111.6	13	Louisiana	578.9
14	North Dakota	1,612.9	14	Texas	1,092.0	14	Pennsylvania	555.6
15	Illinois	1,543.3	15	North Dakota	1,072.6	15	Rhode Island	553.3
16	Connecticut	1,531.1	16	Kansas	1,052.3	16	Delaware	549.4
17	Arizona	1,522.4	17	Colorado	1,035.6	17	Texas	548.8
18	Minnesota	1,456.9	18	Mississippi	1,026.7	18	Montana	547.2
19	Mississippi	1,438.5	19	Oklahoma	1,023.5	19	Kentucky	546.8
20	Kansas	1,419.2	20	California	1,019.5	20	North Dakota	540.3
21	Indiana	1,399.8	21	Nebraska	999.7	21	Alabama	512.6
22	New Jersey	1,360.6	22	Indiana	965.9	22	Maryland	507.3
23	Nebraska	1,351.1	23	Georgia	945.0	23	Alaska	478.0
24	Iowa	1,348.4	24	New Jersey	940.1	24	Maine	476.0
25	California	1,343.7	25	Iowa	930.9	25	Wisconsin	468.3
26	Oklahoma	1,343.0	26	Connecticut	927.9	26	Virginia	463.8
27	Vermont	1,340.1	27	Michigan	904.7	27	Ohio	438.2
28	Colorado	1,338.5	28	Utah	882.0	28	South Dakota	434.7
29	Alabama	1,332.9	29	Minnesota	855.5	29	Indiana	433.9
30	Rhode Island	1,325.3	30	Illinois	846.3	30	New Jersey	420.6
31	Michigan	1,282.8	31	Alabama	820.3	31	Iowa	417.5
32	West Virginia	1,274.9	32	Missouri	810.5	32	Mississippi	411.8
33	Pennsylvania	1,253.8	33	North Carolina	791.3	33	North Carolina	401.3
34	Wisconsin	1,247.7	34	Idaho	786.1	34	Arkansas	399.8
35	Utah	1,237.8	35	Ohio	780.4	35	Missouri	387.1
36	Maine	1,236.9	36	Wisconsin	779.4	36	Michigan	378.1
37	Georgia	1,229.5	37	Rhode Island	772.0	37	Massachusetts	373.1
38	Ohio	1,218.6	38	Maine	760.9	38	Kansas	366.9
39	Kentucky	1,212.9	39	Pennsylvania	698.1	39	Utah	355.8
40	Missouri	1,197.6	40	South Carolina	691.0	40	Nebraska	351.4
41	North Carolina	1,192.6	41	Maryland	677.5	41	New Mexico	348.8
42	Maryland	1,184.8	42	Kentucky	666.1	42	Arizona	343.4
43	Idaho	1,042.7	43	West Virginia	603.2	43	Tennessee	332.1
44	Virginia	1,026.1	44	Massachusetts	599.8	44	California	324.2
45	South Carolina	1,002.6	45	Virginia	562.4	45	Oregon	322.4
46	Massachusetts	972.9	46	Vermont	527.2	46	Oklahoma	319.5
47	Alaska	770.8	47	Alaska	292.8	47	South Carolina	311.6
48	New Hampshire	630.5	48	Delaware	0.0	48	Colorado	302.9
49	Delaware	549.4	49	Montana	0.0	49	Wyoming	298.2
50	Montana	547.2	50	New Hampshire	0.0	50	Georgia	284.5
51	Oregon	322.4	51	Oregon	0.0	51	Idaho	256.5
	United States	1,425.7		United States	957.1		United States	468.6

APPENDIX 3
STATE AND LOCAL REVENUES PER PERSON

Rank	Motor fuel	\$	Rank	Alcoholic beverage	\$	Rank	Tobacco products	\$
1	North Dakota	218.7	1	Alaska	63.8	1	New Hampshire	148.2
2	West Virginia	209.0	2	Alabama	43.5	2	Delaware	142.0
3	Montana	195.8	3	Washington	42.1	3	Alaska	140.3
4	Washington	180.1	4	Tennessee	41.7	4	Rhode Island	123.7
5	Wisconsin	172.0	5	Kansas	39.7	5	Maine	108.5
6	Florida	167.5	6	Hawaii	35.5	6	Wisconsin	105.2
7	Maine	165.9	7	North Carolina	33.2	7	Michigan	104.9
8	Nebraska	163.3	8	South Carolina	33.2	8	Vermont	102.2
9	North Carolina	162.8	9	Vermont	33.1	9	Montana	91.9
10	Arkansas	160.8	10	Texas	32.8	10	Massachusetts	90.8
11	Pennsylvania	160.6	11	Florida	31.9	11	Connecticut	89.2
12	Kansas	150.6	12	Georgia	31.1	12	New Jersey	88.0
13	Ohio	150.0	13	Montana	28.8	13	South Dakota	85.5
14	Kentucky	147.5	14	Pennsylvania	26.3	14	Ohio	80.6
15	South Dakota	147.0	15	Kentucky	26.0	15	Minnesota	80.6
16	Mississippi	146.8	16	Oklahoma	24.7	16	Indiana	79.5
17	Iowa	143.9	17	Virginia	23.0	17	Iowa	78.9
18	Minnesota	143.0	18	New Mexico	19.5	18	Pennsylvania	78.5
19	Idaho	142.2	19	South Dakota	17.8	19	New York	74.6
20	Nevada	142.0	20	Delaware	17.6	20	Maryland	71.3
21	Connecticut	138.4	21	Illinois	17.2	21	Oklahoma	70.7
22	Louisiana	135.4	22	Arkansas	17.1	22	Hawaii	66.2
23	Vermont	134.7	23	Nebraska	15.4	23	Oregon	65.9
24	Utah	131.6	24	Utah	15.3	24	Washington	65.8
25	Alabama	131.3	25	Minnesota	15.1	25	DC	64.8
26	Tennessee	130.6	26	Mississippi	14.4	26	Texas	64.0
27	Illinois	129.8	27	Nevada	14.3	27	West Virginia	62.5
28	Delaware	129.6	28	Michigan	14.1	28	Illinois	60.5
29	Maryland	129.3	29	Louisiana	13.6	29	Arizona	59.5
30	Arizona	128.8	30	Connecticut	13.3	30	Arkansas	59.5
31	Colorado	126.1	31	Maine	13.1	31	Kentucky	50.0
32	Texas	124.8	32	New Jersey	12.0	32	Wyoming	48.4
33	Indiana	124.3	33	New York	12.0	33	Tennessee	48.2
34	Hawaii	123.4	34	Massachusetts	11.2	34	Colorado	45.8
35	Wyoming	122.9	35	North Dakota	10.9	35	Nevada	45.1
36	Missouri	119.4	36	Rhode Island	10.3	36	Kansas	40.2
37	Rhode Island	116.4	37	Arizona	10.0	37	Nebraska	39.2
38	Virginia	115.5	38	Wisconsin	9.6	38	North Dakota	36.7
39	Oklahoma	115.3	39	New Hampshire	9.5	39	Alabama	36.2
40	South Carolina	113.6	40	DC	9.1	40	Idaho	34.5
41	Oregon	108.9	41	Ohio	9.0	41	Louisiana	32.8
42	Massachusetts	101.1	42	California	8.8	42	Virginia	29.9
43	New Hampshire	100.4	43	West Virginia	8.7	43	Mississippi	28.4
44	Michigan	97.5	44	Colorado	7.4	44	California	27.3
45	New Mexico	94.0	45	Indiana	6.8	45	North Carolina	26.1
46	Georgia	90.6	46	Missouri	5.4	46	Georgia	24.2
47	California	86.9	47	Idaho	5.3	47	Florida	24.1
48	New York	84.0	48	Maryland	5.1	48	Utah	22.5
49	New Jersey	62.1	49	Iowa	4.9	49	New Mexico	20.7
50	DC	38.7	50	Oregon	4.2	50	Missouri	20.4
51	Alaska	14.6	51	Wyoming	3.1	51	South Carolina	6.8
	United States	124.4		United States	19.3		United States	56.4

APPENDIX 3
STATE AND LOCAL REVENUES PER PERSON

Rank	Public utilities	\$	Rank	Other selective sales	\$	Rank	Individual income	\$
1	DC	379.0	1	Nevada	550.2	1	New York	2,316.4
2	Florida	284.0	2	Vermont	520.5	2	DC	1,940.3
3	Illinois	233.0	3	DC	359.6	3	Maryland	1,892.2
4	Hawaii	196.0	4	Louisiana	349.4	4	Massachusetts	1,638.5
5	Alabama	179.2	5	Minnesota	344.1	5	Connecticut	1,582.0
6	Washington	148.4	6	New York	326.0	6	Oregon	1,370.4
7	Rhode Island	118.8	7	New Hampshire	306.3	7	Minnesota	1,324.2
8	New Jersey	117.6	8	West Virginia	286.3	8	New Jersey	1,224.2
9	Pennsylvania	111.0	9	Connecticut	283.4	9	California	1,211.8
10	West Virginia	105.1	10	Illinois	256.5	10	Virginia	1,173.7
11	Ohio	104.0	11	Alaska	252.2	11	Ohio	1,094.5
12	California	103.4	12	Texas	245.7	12	Delaware	1,093.6
13	Nevada	101.8	13	Kentucky	238.6	13	Pennsylvania	1,064.1
14	Virginia	95.9	14	Hawaii	232.9	14	Wisconsin	1,058.5
15	Maryland	87.5	15	Maryland	214.1	15	Maine	1,030.2
16	New York	84.8	16	Mississippi	203.6	16	North Carolina	1,027.0
17	Kentucky	84.6	17	North Dakota	202.8	17	Kentucky	1,011.4
18	Missouri	83.1	18	Virginia	199.5	18	Hawaii	1,004.9
19	Texas	81.4	19	Washington	197.1	19	Kansas	973.5
20	Connecticut	78.9	20	Delaware	190.7	20	Iowa	927.5
21	North Dakota	71.2	21	Rhode Island	184.0	21	Rhode Island	910.8
22	Nebraska	70.9	22	Indiana	183.7	22	Colorado	900.5
23	Delaware	69.4	23	Pennsylvania	179.3	23	Nebraska	891.8
24	New Hampshire	66.1	24	Montana	178.5	24	Indiana	887.4
25	Kansas	65.1	25	New Mexico	176.2	25	Utah	871.1
26	Utah	60.4	26	Massachusetts	166.3	26	Missouri	856.6
27	Oregon	59.1	27	South Dakota	165.6	27	Vermont	853.8
28	Wisconsin	54.9	28	Maine	164.5	28	Montana	847.2
29	Montana	52.2	29	Missouri	158.7	29	West Virginia	846.3
30	Iowa	48.7	30	Michigan	152.7	30	Georgia	820.8
31	Louisiana	47.6	31	Iowa	141.0	31	Arkansas	778.9
32	Arkansas	45.4	32	New Jersey	141.0	32	Idaho	766.2
33	Oklahoma	44.9	33	South Carolina	137.6	33	Illinois	723.5
34	Wyoming	43.6	34	North Carolina	136.8	34	Oklahoma	693.5
35	North Carolina	42.3	35	Wisconsin	126.6	35	Louisiana	663.0
36	Indiana	39.6	36	Utah	126.0	36	Michigan	630.8
37	New Mexico	38.3	37	Alabama	122.4	37	South Carolina	621.0
38	Arizona	35.2	38	Arkansas	116.9	38	Alabama	592.3
39	Georgia	31.8	39	Arizona	109.7	39	North Dakota	562.9
40	Colorado	26.7	40	Florida	109.1	40	Mississippi	504.0
41	Maine	23.9	41	Georgia	106.9	41	New Mexico	476.7
42	Vermont	22.5	42	California	97.7	42	Arizona	410.1
43	South Carolina	20.4	43	Colorado	97.0	43	New Hampshire	74.6
44	South Dakota	18.8	44	Tennessee	95.6	44	Tennessee	35.5
45	Mississippi	18.7	45	Ohio	94.6	45	Alaska	0.0
46	Minnesota	18.6	46	Oregon	84.3	46	Florida	0.0
47	Idaho	16.6	47	Wyoming	80.1	47	Nevada	0.0
48	Tennessee	16.0	48	Kansas	71.3	48	South Dakota	0.0
49	Michigan	8.8	49	Oklahoma	64.0	49	Texas	0.0
50	Alaska	6.9	50	Nebraska	62.7	50	Washington	0.0
51	Massachusetts	3.6	51	Idaho	58.0	51	Wyoming	0.0
	United States	93.3		United States	175.3		United States	889.6

APPENDIX 3
STATE AND LOCAL REVENUES PER PERSON

Rank	Corporate income	\$	Rank	Motor vehicle license	\$	Rank	Other taxes	\$
1	Alaska	919.5	1	Wyoming	184.4	1	Alaska	5,714.2
2	DC	590.6	2	Hawaii	165.0	2	Wyoming	2,380.0
3	New York	544.3	3	Oklahoma	160.2	3	Delaware	1,413.0
4	New Hampshire	375.0	4	Montana	149.1	4	North Dakota	1,375.3
5	Massachusetts	276.6	5	Iowa	147.5	5	DC	650.2
6	New Jersey	275.2	6	North Dakota	120.1	6	Montana	554.4
7	California	260.5	7	Oregon	116.3	7	New Mexico	538.1
8	Delaware	240.7	8	Illinois	109.7	8	Nevada	448.3
9	West Virginia	228.5	9	Alaska	103.4	9	Oklahoma	443.8
10	North Dakota	197.0	10	Minnesota	101.2	10	West Virginia	372.4
11	Montana	168.2	11	Vermont	100.8	11	Pennsylvania	364.9
12	Minnesota	148.5	12	Utah	96.5	12	Texas	341.4
13	Vermont	139.0	13	Michigan	88.0	13	Louisiana	336.0
14	Pennsylvania	139.0	14	Idaho	83.7	14	Washington	289.5
15	Louisiana	138.1	15	Wisconsin	82.5	15	California	263.0
16	Illinois	134.1	16	Ohio	82.3	16	New Jersey	259.3
17	Kansas	132.1	17	California	82.2	17	New York	251.9
18	Maryland	131.8	18	Nebraska	79.6	18	Maryland	250.0
19	Tennessee	130.7	19	New Mexico	79.2	19	Alabama	247.3
20	Indiana	130.6	20	Maryland	77.2	20	Oregon	246.2
21	Connecticut	125.2	21	South Dakota	75.3	21	Virginia	233.1
22	Arkansas	120.4	22	Texas	75.2	22	Ohio	230.8
23	Kentucky	117.8	23	New Hampshire	75.2	23	Florida	220.7
24	Wisconsin	116.4	24	Washington	74.2	24	Tennessee	220.6
25	Nebraska	110.5	25	Maine	68.4	25	Nebraska	216.3
26	Mississippi	110.0	26	Kansas	66.0	26	South Dakota	214.9
27	Maine	107.5	27	North Carolina	65.5	27	Minnesota	197.7
28	Alabama	104.7	28	Pennsylvania	65.4	28	New Hampshire	194.7
29	Rhode Island	102.8	29	Tennessee	63.8	29	South Carolina	186.7
30	Florida	99.1	30	Virginia	63.7	30	Colorado	181.5
31	North Carolina	96.8	31	Nevada	61.7	31	Connecticut	177.1
32	Arizona	94.3	32	Florida	60.5	32	Massachusetts	174.3
33	Oklahoma	93.4	33	DC	58.6	33	Kentucky	166.0
34	Idaho	92.7	34	Colorado	58.2	34	Maine	164.8
35	Utah	92.3	35	Kentucky	57.3	35	Mississippi	163.4
36	Iowa	87.6	36	New Jersey	55.9	36	Vermont	162.0
37	Virginia	80.9	37	Delaware	54.6	37	Illinois	157.2
38	New Mexico	80.8	38	Connecticut	54.5	38	Missouri	155.9
39	Oregon	76.1	39	Rhode Island	49.6	39	North Carolina	144.7
40	Georgia	73.1	40	Arkansas	49.2	40	Idaho	143.1
41	Michigan	70.7	41	West Virginia	49.1	41	Kansas	135.3
42	Colorado	67.4	42	South Carolina	47.8	42	Wisconsin	134.8
43	South Dakota	61.0	43	Missouri	47.2	43	Indiana	128.3
44	Hawaii	59.0	44	Alabama	46.7	44	Iowa	123.0
45	Missouri	55.2	45	Massachusetts	45.4	45	Rhode Island	111.9
46	South Carolina	55.0	46	New York	44.2	46	Utah	107.9
47	Ohio	54.5	47	Indiana	43.7	47	Arkansas	102.0
48	Nevada	0.0	48	Mississippi	42.6	48	Arizona	101.4
49	Texas	0.0	49	Arizona	34.8	49	Michigan	89.6
50	Washington	0.0	50	Georgia	29.8	50	Hawaii	77.5
51	Wyoming	0.0	51	Louisiana	18.2	51	Georgia	63.6
	United States	151.2		United States	70.0		United States	249.9

APPENDIX 3
STATE AND LOCAL REVENUES PER PERSON

Rank	Charges and misc. general revenue	\$	Rank	Current charges	\$	Rank	Miscellaneous general revenue	\$
1	Alaska	7,359.0	1	Wyoming	2,359.0	1	Alaska	5,614.8
2	Wyoming	4,112.2	2	South Carolina	1,897.5	2	Wyoming	1,753.1
3	Delaware	3,240.0	3	Alaska	1,744.1	3	Delaware	1,648.9
4	North Dakota	2,561.8	4	Iowa	1,688.2	4	DC	1,395.5
5	South Carolina	2,503.5	5	Alabama	1,636.8	5	New Mexico	1,330.9
6	New York	2,390.8	6	Washington	1,602.5	6	New York	1,060.4
7	New Mexico	2,375.0	7	Delaware	1,591.1	7	Montana	1,021.7
8	Colorado	2,373.3	8	Mississippi	1,567.2	8	North Dakota	1,008.6
9	Iowa	2,280.2	9	North Dakota	1,553.2	9	Rhode Island	983.3
10	Oregon	2,274.7	10	Colorado	1,528.6	10	Massachusetts	959.7
11	Washington	2,246.4	11	California	1,494.9	11	Oregon	878.2
12	California	2,221.5	12	Kansas	1,464.8	12	South Dakota	869.6
13	Florida	2,206.8	13	Utah	1,457.4	13	Louisiana	852.2
14	DC	2,188.3	14	Florida	1,449.9	14	Colorado	844.7
15	Kansas	2,184.4	15	Hawaii	1,410.5	15	West Virginia	804.8
16	Massachusetts	2,139.6	16	Oregon	1,396.6	16	Maine	770.4
17	Alabama	2,138.1	17	Idaho	1,375.2	17	New Hampshire	768.6
18	Hawaii	2,124.7	18	Michigan	1,370.2	18	Florida	756.9
19	Utah	2,114.2	19	Virginia	1,357.9	19	Minnesota	744.7
20	Montana	2,102.6	20	New York	1,330.4	20	California	726.6
21	Louisiana	2,060.5	21	Nebraska	1,322.9	21	Kansas	719.7
22	Minnesota	2,042.9	22	Minnesota	1,298.1	22	Hawaii	714.2
23	Virginia	2,025.3	23	North Carolina	1,288.3	23	Nevada	700.2
24	Nebraska	1,986.0	24	Oklahoma	1,257.7	24	Indiana	700.2
25	Michigan	1,977.6	25	Indiana	1,251.7	25	Vermont	676.0
26	West Virginia	1,961.9	26	Wisconsin	1,232.9	26	New Jersey	674.2
27	Indiana	1,951.9	27	Ohio	1,218.8	27	Virginia	667.3
28	Mississippi	1,948.7	28	Louisiana	1,208.3	28	Nebraska	663.1
29	Oklahoma	1,919.2	29	Nevada	1,201.1	29	Oklahoma	661.5
30	Rhode Island	1,902.8	30	Vermont	1,192.3	30	Utah	656.8
31	Nevada	1,901.3	31	Massachusetts	1,180.0	31	Illinois	654.7
32	Vermont	1,868.3	32	Tennessee	1,170.8	32	Ohio	645.9
33	Idaho	1,867.0	33	New Jersey	1,170.6	33	Texas	645.3
34	Ohio	1,864.7	34	West Virginia	1,157.1	34	Arizona	645.2
35	Wisconsin	1,864.5	35	Kentucky	1,148.3	35	Washington	643.9
36	New Jersey	1,844.8	36	Georgia	1,124.3	36	Pennsylvania	632.5
37	South Dakota	1,817.6	37	Pennsylvania	1,112.2	37	Wisconsin	631.7
38	North Carolina	1,797.3	38	Texas	1,104.4	38	Michigan	607.4
39	Tennessee	1,772.2	39	Montana	1,080.9	39	South Carolina	606.0
40	Texas	1,749.6	40	Missouri	1,072.9	40	Tennessee	601.4
41	Pennsylvania	1,744.7	41	New Mexico	1,044.0	41	Iowa	592.0
42	Kentucky	1,705.8	42	Arkansas	1,037.6	42	Maryland	571.2
43	New Hampshire	1,699.0	43	Maryland	1,023.3	43	Kentucky	557.5
44	Maine	1,668.5	44	South Dakota	948.1	44	Missouri	552.1
45	Missouri	1,625.0	45	Illinois	934.6	45	Connecticut	512.6
46	Georgia	1,612.3	46	New Hampshire	930.4	46	North Carolina	508.9
47	Maryland	1,594.4	47	Rhode Island	919.5	47	Alabama	501.3
48	Illinois	1,589.3	48	Maine	898.1	48	Idaho	491.8
49	Arizona	1,520.1	49	Arizona	874.9	49	Georgia	488.0
50	Arkansas	1,497.0	50	Connecticut	838.5	50	Arkansas	459.4
51	Connecticut	1,351.0	51	DC	792.8	51	Mississippi	381.6
	United States	1,990.4		United States	1,278.4		United States	712.0

APPENDIX 3
STATE AND LOCAL REVENUES PER PERSON

Rank	Utility revenue	\$	Rank	Liquor store revenue	\$	Rank	Insurance trust revenue	\$
1	Nebraska	1,870.3	1	New Hampshire	373.4	1	West Virginia	-47.5
2	DC	1,558.5	2	Wyoming	151.3	2	Georgia	-181.2
3	Tennessee	1,468.6	3	Pennsylvania	118.3	3	Alabama	-262.5
4	Washington	937.3	4	Oregon	109.9	4	Connecticut	-268.5
5	New York	732.3	5	Mississippi	87.2	5	Indiana	-305.7
6	California	728.7	6	Washington	85.5	6	New Hampshire	-468.1
7	Utah	690.7	7	Utah	85.0	7	Arizona	-479.5
8	South Carolina	689.8	8	Michigan	78.6	8	Oklahoma	-514.7
9	Arizona	608.9	9	Vermont	71.1	9	Kentucky	-592.9
10	Alabama	555.0	10	Virginia	70.4	10	Idaho	-635.0
11	Massachusetts	521.6	11	Iowa	69.0	11	South Carolina	-731.8
12	Florida	499.2	12	Montana	68.9	12	Nevada	-748.0
13	Colorado	488.0	13	Ohio	66.5	13	Vermont	-766.1
14	Georgia	479.5	14	Idaho	65.8	14	Nebraska	-774.1
15	Delaware	472.7	15	North Carolina	60.5	15	Texas	-794.5
16	Texas	472.4	16	Minnesota	54.2	16	New Jersey	-814.4
17	Alaska	454.5	17	Alabama	53.4	17	Kansas	-814.7
18	Kansas	438.7	18	West Virginia	43.7	18	North Dakota	-889.9
19	North Carolina	410.4	19	Maryland	36.3	19	Mississippi	-916.6
20	Oklahoma	403.1	20	South Dakota	32.7	20	Michigan	-949.0
21	Minnesota	378.3	21	Maine	0.0	21	Arkansas	-973.4
22	Nevada	365.6	22	Alaska	0.0	22	Montana	-974.0
23	Kentucky	361.3	23	Arizona	0.0	23	Tennessee	-1,029.2
24	Oregon	341.7	24	Arkansas	0.0	24	Louisiana	-1,058.2
25	South Dakota	336.9	25	California	0.0	25	Iowa	-1,081.0
26	Vermont	335.8	26	Colorado	0.0	26	Delaware	-1,152.0
27	Missouri	320.9	27	Connecticut	0.0	27	Massachusetts	-1,233.4
28	Indiana	315.7	28	Delaware	0.0	28	Maine	-1,259.5
29	Iowa	304.8	29	DC	0.0	29	North Carolina	-1,279.8
30	Arkansas	301.9	30	Florida	0.0	30	Minnesota	-1,321.2
31	Louisiana	300.3	31	Georgia	0.0	31	Florida	-1,350.2
32	Wyoming	291.2	32	Hawaii	0.0	32	Washington	-1,359.4
33	Wisconsin	272.8	33	Illinois	0.0	33	Missouri	-1,387.5
34	Illinois	270.7	34	Indiana	0.0	34	Maryland	-1,413.5
35	Mississippi	266.1	35	Kansas	0.0	35	Virginia	-1,439.9
36	New Mexico	245.1	36	Kentucky	0.0	36	Utah	-1,618.8
37	Michigan	232.2	37	Louisiana	0.0	37	South Dakota	-1,723.0
38	Virginia	230.3	38	Massachusetts	0.0	38	DC	-1,807.7
39	Connecticut	224.3	39	Missouri	0.0	39	Hawaii	-1,811.1
40	Ohio	221.9	40	Nebraska	0.0	40	Rhode Island	-1,875.0
41	Pennsylvania	217.9	41	Nevada	0.0	41	New Mexico	-1,913.0
42	Hawaii	214.3	42	New Jersey	0.0	42	Illinois	-1,928.1
43	New Jersey	212.2	43	New Mexico	0.0	43	Pennsylvania	-2,130.6
44	Rhode Island	196.4	44	New York	0.0	44	Colorado	-2,148.5
45	North Dakota	187.9	45	North Dakota	0.0	45	Wyoming	-2,445.4
46	Idaho	139.8	46	Oklahoma	0.0	46	Ohio	-2,687.0
47	Montana	120.6	47	Rhode Island	0.0	47	Oregon	-2,828.7
48	Maryland	102.4	48	South Carolina	0.0	48	California	-3,061.7
49	West Virginia	101.0	49	Tennessee	0.0	49	New York	-3,528.9
50	Maine	92.8	50	Texas	0.0	50	Alaska	-3,861.5
51	New Hampshire	80.7	51	Wisconsin	0.0	51	Wisconsin	-4,055.8
	United States	472.9		United States	24.5		United States	-1,637.6