

2011-12 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, including the District of Columbia for 2011-12 and calculated per \$1,000 of personal income, Wisconsin ranked:

- 13th in all taxes (at 108.1% of the U.S. average)
- 17th when all other own source government charges and fees are included (at 104.5% of the U.S. average)
- 28th when intergovernmental revenues are also included (whereby, for all general revenues, Wisconsin is at 101.8% 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).

Rankings established in this report are based on state and local government revenue data from the 2011-12 Annual Survey of Government Finances published by the U.S. Census Bureau.¹ The figures used in this report measure revenue for state and local governments combined. This report uses population estimates from the U.S. Census Bureau mid-year population figures for 2011 and personal income data from the Bureau of Economic Analysis, U.S. Department of Commerce for 2011, released September 30, 2014.

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). This report presents the analysis of Wisconsin's rank 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 2011-12 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 tax burden is the 13th highest in the nation (Table 1).

1. State and Local Government Finances by Level of Government and by State: 2011-12, U.S. Census.
<http://www.census.gov/govs/local/>

TABLE 1
ALL TAXES

State and Local Government revenues 2011-2012	Per \$1,000 of Personal Income		
	Wisconsin	Rank	WI % U.S.
Property	43.2	11	127.7%
Sales and gross receipts	31.9	39	88.4%
Individual income	29.0	13	124.7%
Corporate income	4.0	17	107.9%
Motor vehicle license	2.0	19	107.9%
All other taxes	3.6	37	56.7%
= ALL TAXES	113.8	13	108.1%

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 governments 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 30) and miscellaneous general revenue (Rank 27) to taxes increases the total amount collected per \$1,000 of personal income from \$113.8 to \$159.5, and lowers Wisconsin's rank from 13th to 17th (Table 2). Wisconsin's general revenues from own sources is 104.5% of the U.S. average relative to personal income.

TABLE 2
GENERAL REVENUE FROM OWN SOURCES

State and Local Government revenues 2011-2012	Per \$1,000 of Personal Income		
	Wisconsin	Rank	WI % U.S.
Property	43.2	11	127.7%
Sales and gross receipts	31.9	39	88.4%
Individual income	29.0	13	124.7%
Corporate income	4.0	17	107.9%
Motor vehicle license	2.0	19	107.9%
All other taxes	3.6	37	56.7%
= ALL TAXES	113.8	13	108.1%
adding			
Current charges	31.3	30	96.7%
Miscellaneous general revenue	14.4	27	95.7%
= GENERAL REVENUE FROM OWN SOURCES	159.5	17	104.5%

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 2011-12, Wisconsin ranked 37th in intergovernmental revenue and intergovernmental revenues accounted for \$40.9 per \$1,000 of personal income (Table 3). Adding intergovernmental revenue to "general revenue from own sources", increases the amount of general revenue per \$1,000 of personal income to \$200.4 and lowers Wisconsin's rank to 28th.

TABLE 3
GENERAL REVENUE

State and Local Government revenues 2011-2012	Per \$1,000 of Personal Income		
	Wisconsin	Rank	WI % U.S.
Property	43.2	11	127.7%
Sales and gross receipts	31.9	39	88.4%
Individual income	29.0	13	124.7%
Corporate income	4.0	17	107.9%
Motor vehicle license	2.0	19	107.9%
All other taxes	3.6	37	56.7%
= ALL TAXES	113.8	13	108.1%
adding			
Current charges	31.3	30	96.7%
Miscellaneous general revenue	14.4	27	95.7%
= GENERAL REVENUE FROM OWN SOURCES	159.5	17	104.5%
adding			
Intergovernmental revenue	40.9	37	92.3%
= GENERAL REVENUE	200.4	28	101.8%

4. All Revenue

Revenue, as defined by the Census Bureau, encompasses all state and local government revenues and includes all amounts of money received by a state or local government from all external sources during its fiscal year. This amount reported accounts for 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 all of the components of general revenue, discussed above, plus utility, liquor store, and insurance trust revenue.

TABLE 4
REVENUE

State and Local Government revenues 2011-2012	Per \$1,000 of Personal Income		
	Wisconsin	Rank	WI % U.S.
Property	43.2	11	127.7%
Sales and gross receipts	31.9	39	88.4%
Individual income	29.0	13	124.7%
Corporate income	4.0	17	107.9%
Motor vehicle license	2.0	19	107.9%
All other taxes	3.6	37	56.7%
= ALL TAXES	113.8	13	108.1%
adding			
Current charges	31.3	30	96.7%
Miscellaneous general revenue	14.4	27	95.7%
= GENERAL REVENUE FROM OWN SOURCES	159.5	17	104.5%
adding			
Intergovernmental revenue	40.9	37	92.3%
= GENERAL REVENUE	200.4	28	101.8%
adding			
Utility revenue	8.0	33	69.5%
Liquor store revenue	0.0	22	0.0%
Insurance trust revenue	19.9	21	95.3%
= REVENUE	228.3	30	99.3%

Utility revenue includes receipts from four types of state and local government utilities: water supply, electric power, gas supply, and public mass transit systems. In 2011-12, Wisconsin ranked 33rd in utility revenues and 23nd in liquor store revenue, the same rank held by 28 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.

The State of Wisconsin Investment Board (SWIB) invests the public pension funds of the Wisconsin Retirement System (WRS). WRS makes up 93% of the assets managed by SWIB. According to the data published by SWIB, as of June 30, 2011, the total net investment assets of the WRS were \$82.5

billion.² The WRS includes the pension funds available through most public employers in Wisconsin, except the City of Milwaukee and Milwaukee County. Approximately 572,000 people participated in the Wisconsin Retirement System (WRS) in FY11.

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 in 2011, Wisconsin's per capita income calculated as total personal income divided by total midyear population was \$40,780 compared to the U.S. average of \$42,332. Consequently, Wisconsin's per capita income was 96.3% of the U.S. average.³

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

TABLE 5
Wisconsin State and Local Government Revenues 2011-2012

State and Local	Per \$1,000 of Personal Income		Per Person	
	Wisconsin	Rank	Wisconsin	Rank
Property	43.2	11	1,760.6	13
Sales and gross receipts	31.9	39	1,302.6	37
Individual income	29.0	13	1,184.6	13
Corporate income	4.0	17	163.6	16
Motor vehicle license	2.0	19	81.3	19
All other taxes	3.6	37	148.6	37
= ALL TAXES	113.8	13	4,641.4	16
adding				
Current charges	31.3	30	1,276.5	28
Miscellaneous general revenue	14.4	27	587.8	29
= GENERAL REVENUE FROM OWN SOURCES	159.5	17	6,505.6	20
adding				
Intergovernmental revenue	40.9	37	1,667.6	40
= GENERAL REVENUE	200.4	28	8,173.3	25
adding				
Utility revenue	8.0	33	326.2	32
Liquor store revenue	0.0	23	0.0	23
Insurance trust revenue (1)	19.9	21	811.3	21
= REVENUE	228.3	30	9,310.8	24

² FY2011 SWIB – Annual Report http://www.swib.state.wi.us/FY11_Annual.pdf

³ Released September 25, 2014

6. Conclusions

As the above analysis demonstrated, 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, including the District of Columbia, for 2011-12 and calculated per \$1,000 of personal income, Wisconsin ranked:

- 13th in all taxes (at 108.1% of the U.S. average)
- 17th when all other own source government charges and fees are included (at 104.5% of the U.S. average)
- 28th when intergovernmental revenues are also included (whereby, for all general revenues, Wisconsin is at 101.8% 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 2011-12, Wisconsin local governments had the 17th 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.

APPENDIX 1

Wisconsin State and Local Government Revenues 2011-2012

State and Local	Per \$1,000			Per Person		
	Wisconsin	Wisconsin % U.S.	Rank	Wisconsin	Wisconsin % U.S.	Rank
Revenue	228.3	99.3%	30	9,310.8	95.6%	24
General revenue	200.4	101.8%	28	8,173.3	98.0%	25
From Federal	40.9	92.3%	37	1,667.6	88.9%	40
General revenue from own sources	159.5	104.5%	17	6,505.6	100.7%	20
Taxes	113.8	108.1%	13	4,641.4	104.2%	16
Property	43.2	127.7%	11	1,760.6	123.0%	13
Sales and gross receipts	31.9	88.4%	39	1,302.6	85.2%	37
General sales	19.9	83.3%	37	810.3	80.2%	34
Selective sales	12.1	98.5%	28	492.3	94.9%	25
Motor fuel	4.2	134.6%	10	172.5	129.7%	9
Alcoholic beverage	0.2	49.1%	39	9.9	47.3%	39
Tobacco products	2.8	210.2%	4	114.4	202.5%	7
Public utilities	1.7	76.7%	22	68.0	73.9%	25
Other selective sales	3.1	61.1%	43	127.4	58.9%	42
Individual income	29.0	124.7%	13	1,184.6	120.1%	13
Corporate income	4.0	107.9%	17	163.6	104.0%	16
Motor vehicle license	2.0	107.9%	19	81.3	103.9%	19
All other taxes	3.6	56.7%	37	148.6	54.6%	37
Charges and miscellaneous general revenue	45.7	96.4%	30	1,864.3	92.9%	31
Current charges	31.3	96.7%	30	1,276.5	93.2%	28
Education	10.0	115.2%	23	409.2	111.0%	26
Institutions of higher education	8.8	117.6%	21	360.6	113.3%	23
School lunch sales (gross)	0.7	145.6%	9	28.4	140.3%	14
Hospitals	5.7	60.9%	35	232.4	58.6%	34
Highways	0.7	66.0%	18	27.1	63.5%	18
Air transportation (airports)	0.7	43.7%	35	26.8	42.1%	35
Parking facilities	0.3	158.5%	8	12.6	152.7%	12
Sea and inland port facilities	0.0	12.4%	26	1.7	11.9%	27
Natural resources	0.4	121.4%	17	17.0	117.0%	16
Parks and recreation	1.0	131.3%	11	39.2	126.5%	11
Housing and community development	0.4	78.4%	26	15.1	75.6%	26
Sewerage	3.4	96.0%	27	140.3	92.5%	21
Solid waste management	0.9	74.2%	34	38.1	71.5%	34
Other charges	7.8	160.3%	6	317.0	154.4%	5
Miscellaneous general revenue	14.4	95.7%	27	587.8	92.2%	29
Interest earnings	4.5	117.7%	20	185.2	113.3%	19
Special assessments	0.4	64.4%	23	14.7	62.1%	23
Sale of property	0.2	91.9%	22	9.8	88.6%	21
Other general revenue	9.3	89.4%	32	378.1	86.1%	33
Utility revenue	8.0	69.5%	33	326.2	67.0%	32
Water supply	2.4	59.3%	41	99.7	57.1%	44
Electric power	5.2	90.1%	22	211.5	86.8%	22
Gas supply	0.0	1.3%	35	0.3	1.3%	35

APPENDIX 1, continued

Wisconsin State and Local Government Revenues 2011-2012

State and Local	Per \$1,000			Per Person		
	Wisconsin	Wisconsin % U.S.	Rank	Wisconsin	Wisconsin % U.S.	Rank
Transit	0.4	32.9%	20	14.8	31.7%	21
Liquor store revenue	0.0	0.0%	23	0.0	0.0%	23
Insurance trust revenue (1)	19.9	95.3%	21	811.3	91.8%	21
Unemployment compensation	9.4	154.0%	7	382.4	148.4%	8
Employee retirement	10.5	80.5%	26	428.4	77.6%	24
Workers' compensation	0.0	1.0%	40	0.5	1.0%	40
Other insurance trust revenue	0.0	0.0%	12	0.0	0.0%	12

APPENDIX 2
STATE AND LOCAL REVENUE PER \$1,000

Rank	Revenue	\$
1	Alaska	523.6
2	Wyoming	347.5
3	North Dakota	344.5
4	New York	291.7
5	DC	285.3
6	Mississippi	280.1
7	Vermont	276.5
8	New Mexico	273.2
9	Montana	272.3
10	West Virginia	263.3
11	Alabama	259.6
12	Oregon	256.7
13	Delaware	253.3
14	South Carolina	252.3
15	Nebraska	251.3
16	Utah	249.6
17	North Carolina	248.4
18	Michigan	245.5
19	California	244.3
20	Iowa	243.9
21	Ohio	243.1
22	Rhode Island	239.6
23	Louisiana	238.6
24	Kentucky	237.0
25	Arkansas	234.6
26	Minnesota	232.5
27	Hawaii	232.3
28	Tennessee	232.2
29	Maine	228.5
30	Wisconsin	228.3
31	Washington	227.7
32	Indiana	226.4
33	Arizona	225.5
34	Oklahoma	219.6
35	Nevada	219.2
36	Idaho	217.3
37	Kansas	216.6
38	Pennsylvania	215.2
39	Missouri	215.1
40	Texas	210.5
41	Colorado	209.7
42	Illinois	209.2
43	Massachusetts	203.9
44	Georgia	203.2
45	Florida	202.5
46	New Jersey	195.1
47	Connecticut	193.4
48	South Dakota	187.0
49	Maryland	182.6
50	Virginia	176.1
51	New Hampshire	172.8
	United States	230.0

Rank	General revenue	\$
1	Alaska	492.7
2	North Dakota	317.4
3	Wyoming	314.8
4	Mississippi	252.6
5	New York	251.5
6	New Mexico	250.2
7	West Virginia	244.0
8	DC	242.7
9	Vermont	235.2
10	Delaware	226.8
11	Oregon	224.0
12	Louisiana	222.1
13	Maine	217.3
14	Hawaii	216.2
15	Utah	215.5
16	Iowa	214.9
17	Montana	214.5
18	South Carolina	212.0
19	Arkansas	211.3
20	Rhode Island	210.6
21	Ohio	207.2
22	Michigan	206.7
23	Kentucky	205.1
24	Minnesota	204.0
25	North Carolina	203.9
26	Indiana	201.5
27	Alabama	201.2
28	Wisconsin	200.4
29	California	197.4
30	Kansas	195.4
31	Oklahoma	193.7
32	Nebraska	191.1
33	Idaho	190.8
34	Arizona	189.0
35	Washington	186.0
36	Pennsylvania	185.4
37	Illinois	184.8
38	Missouri	184.2
39	Colorado	180.5
40	Massachusetts	179.3
41	Tennessee	179.1
42	New Jersey	179.0
43	Nevada	177.5
44	Georgia	177.4
45	Texas	175.8
46	Connecticut	174.8
47	Florida	173.8
48	Maryland	168.6
49	South Dakota	167.1
50	Virginia	160.8
51	New Hampshire	150.0
	United States	197.0

Rank	Intergovernmental revenue	\$
1	Alaska	90.7
2	Mississippi	86.4
3	Wyoming	83.7
4	New Mexico	77.8
5	DC	75.7
6	Vermont	74.1
7	West Virginia	71.7
8	Louisiana	68.8
9	Montana	67.1
10	Arkansas	62.6
11	Oregon	61.1
12	North Dakota	60.2
13	Maine	59.3
14	Kentucky	57.0
15	Alabama	54.7
16	New York	54.6
17	Michigan	54.0
18	Utah	53.5
19	Rhode Island	53.3
20	Oklahoma	53.1
21	Ohio	52.1
22	Iowa	51.6
23	Tennessee	50.9
24	Missouri	50.0
25	Idaho	50.0
26	South Dakota	49.6
27	Arizona	49.5
28	North Carolina	49.2
29	Delaware	48.8
30	Indiana	46.9
31	South Carolina	46.0
32	Hawaii	44.5
33	Nebraska	44.4
34	Minnesota	43.9
35	Georgia	43.0
36	Pennsylvania	42.0
37	Wisconsin	40.9
38	Massachusetts	40.6
39	Texas	39.5
40	California	38.7
41	Washington	38.2
42	Maryland	37.7
43	Kansas	35.9
44	Florida	35.5
45	Colorado	33.8
46	Illinois	33.6
47	Nevada	33.4
48	Connecticut	31.0
49	New Jersey	30.7
50	New Hampshire	29.4
51	Virginia	28.3
	United States	44.3

APPENDIX 2
STATE AND LOCAL REVENUE PER \$1,000

Rank	General revenue from own sources	\$
1	Alaska	402.0
2	North Dakota	257.2
3	Wyoming	231.1
4	New York	196.9
5	Delaware	178.1
6	New Mexico	172.4
7	West Virginia	172.3
8	Hawaii	171.8
9	DC	167.0
10	Mississippi	166.1
11	South Carolina	165.9
12	Iowa	163.3
13	Oregon	162.9
14	Utah	162.0
15	Vermont	161.1
16	Minnesota	160.0
17	Wisconsin	159.5
18	Kansas	159.5
19	California	158.7
20	Maine	158.0
21	Rhode Island	157.3
22	Ohio	155.1
23	North Carolina	154.7
24	Indiana	154.6
25	Louisiana	153.4
26	Michigan	152.7
27	Illinois	151.2
28	Arkansas	148.7
29	New Jersey	148.3
30	Kentucky	148.1
31	Washington	147.8
32	Montana	147.4
33	Colorado	146.7
34	Nebraska	146.7
35	Alabama	146.5
36	Nevada	144.1
37	Connecticut	143.9
38	Pennsylvania	143.4
39	Idaho	140.8
40	Oklahoma	140.6
41	Arizona	139.6
42	Massachusetts	138.7
43	Florida	138.3
44	Texas	136.2
45	Georgia	134.4
46	Missouri	134.2
47	Virginia	132.5
48	Maryland	130.9
49	Tennessee	128.2
50	New Hampshire	120.6
51	South Dakota	117.4
	United States	152.7

Rank	Taxes	\$
1	Alaska	248.7
2	North Dakota	202.1
3	New York	149.8
4	Wyoming	137.6
5	DC	129.2
6	Hawaii	125.2
7	Connecticut	120.9
8	Vermont	119.5
9	Maine	119.1
10	Illinois	117.1
11	Minnesota	116.3
12	New Jersey	114.3
13	Wisconsin	113.8
14	West Virginia	112.1
15	Rhode Island	111.7
16	California	109.0
17	Delaware	108.2
18	Ohio	105.0
19	New Mexico	104.6
20	Nevada	104.4
21	Iowa	103.8
22	Arkansas	103.8
23	Kansas	103.5
24	Indiana	103.4
25	Massachusetts	103.4
26	Pennsylvania	102.2
27	Mississippi	101.6
28	Oregon	101.3
29	Nebraska	100.9
30	Kentucky	99.6
31	Utah	99.2
32	Maryland	99.1
33	Michigan	98.7
34	Montana	98.4
35	North Carolina	97.8
36	Washington	96.8
37	Arizona	96.6
38	Louisiana	96.3
39	Colorado	93.7
40	Texas	92.9
41	Idaho	91.0
42	Georgia	90.4
43	Oklahoma	90.0
44	South Carolina	89.6
45	Missouri	89.3
46	Virginia	86.9
47	Alabama	84.6
48	Florida	84.2
49	Tennessee	84.0
50	New Hampshire	83.9
51	South Dakota	79.1
	United States	105.2

Rank	Property	\$
1	New Jersey	54.9
2	New Hampshire	54.3
3	Vermont	51.2
4	Rhode Island	50.1
5	Wyoming	47.2
6	New York	47.0
7	Maine	46.1
8	Connecticut	45.6
9	Illinois	45.0
10	Alaska	43.2
11	Wisconsin	43.2
12	DC	40.9
13	Texas	38.3
14	Massachusetts	38.1
15	Montana	37.5
16	Nebraska	36.7
17	Michigan	36.2
18	Iowa	34.7
19	Oregon	34.5
20	Minnesota	32.5
21	Kansas	32.5
22	Florida	32.1
23	Colorado	30.7
24	South Carolina	30.7
25	California	30.6
26	Pennsylvania	30.6
27	Ohio	30.4
28	Washington	30.3
29	Arizona	29.8
30	Virginia	29.7
31	Georgia	29.0
32	Nevada	27.9
33	Utah	27.8
34	South Dakota	27.5
35	Indiana	27.4
36	Mississippi	27.1
37	Maryland	26.4
38	Idaho	26.1
39	North Carolina	25.2
40	Missouri	25.2
41	North Dakota	24.2
42	West Virginia	22.8
43	Hawaii	22.1
44	Tennessee	21.6
45	Kentucky	20.7
46	Louisiana	20.7
47	New Mexico	19.7
48	Arkansas	19.5
49	Delaware	17.9
50	Oklahoma	15.5
51	Alabama	15.2
	United States	33.8

APPENDIX 2
STATE AND LOCAL REVENUE PER \$1,000

Rank	Sales and gross receipts	\$
1	Hawaii	67.2
2	Nevada	60.7
3	Washington	58.8
4	North Dakota	54.2
5	Louisiana	51.5
6	New Mexico	51.1
7	Arkansas	51.0
8	Wyoming	48.8
9	Tennessee	48.0
10	Mississippi	47.1
11	Arizona	46.8
12	Texas	43.1
13	Florida	42.6
14	West Virginia	42.6
15	Indiana	42.6
16	South Dakota	41.8
17	Alabama	40.5
18	Kansas	39.9
19	Oklahoma	39.3
20	Minnesota	39.1
21	Utah	38.0
22	New York	37.6
23	Kentucky	37.2
24	Vermont	36.6
25	Michigan	35.2
26	Iowa	34.9
27	Georgia	34.5
28	North Carolina	34.2
29	Maine	34.1
30	Ohio	34.0
31	Colorado	33.6
32	DC	33.5
33	Missouri	33.3
34	California	33.2
35	Pennsylvania	32.9
36	Connecticut	32.4
37	Illinois	32.3
38	Rhode Island	32.1
39	Wisconsin	31.9
40	Idaho	31.7
41	Nebraska	30.9
42	South Carolina	30.5
43	Maryland	26.0
44	New Jersey	25.8
45	Virginia	21.8
46	Massachusetts	21.3
47	Alaska	15.5
48	Montana	15.0
49	New Hampshire	13.9
50	Delaware	13.0
51	Oregon	12.1
	United States	36.1

Rank	General sales	\$
1	Hawaii	48.8
2	Wyoming	43.0
3	Washington	43.0
4	New Mexico	40.5
5	North Dakota	39.1
6	Louisiana	37.8
7	Arizona	37.5
8	Arkansas	37.4
9	Nevada	36.9
10	Tennessee	35.8
11	Mississippi	32.1
12	South Dakota	31.3
13	Kansas	30.8
14	Oklahoma	29.2
15	Texas	29.0
16	Indiana	27.9
17	Florida	27.7
18	Utah	25.9
19	Georgia	25.6
20	Alabama	24.7
21	New York	24.6
22	Iowa	24.6
23	Michigan	24.3
24	California	24.3
25	DC	24.2
26	Colorado	24.0
27	Nebraska	23.4
28	Idaho	23.0
29	Missouri	22.9
30	Ohio	22.6
31	North Carolina	22.2
32	Minnesota	20.9
33	South Carolina	20.7
34	Maine	20.7
35	West Virginia	20.3
36	Kentucky	20.2
37	Wisconsin	19.9
38	Connecticut	18.3
39	Rhode Island	18.0
40	Pennsylvania	17.6
41	New Jersey	17.2
42	Illinois	17.0
43	Massachusetts	14.2
44	Maryland	13.4
45	Vermont	13.1
46	Virginia	11.9
47	Alaska	6.0
48	Delaware	0.0
48	Montana	0.0
48	New Hampshire	0.0
48	Oregon	0.0
	United States	23.9

Rank	Selective sales	\$
1	Nevada	23.7
2	Vermont	23.6
3	West Virginia	22.3
4	Hawaii	18.4
5	Minnesota	18.1
6	Kentucky	16.9
7	Alabama	15.8
8	Washington	15.7
9	Pennsylvania	15.3
10	Illinois	15.3
11	North Dakota	15.1
12	Montana	15.0
13	Florida	15.0
14	Mississippi	15.0
15	Indiana	14.7
16	Rhode Island	14.1
17	Connecticut	14.1
18	Texas	14.1
19	New Hampshire	13.9
20	Louisiana	13.7
21	Arkansas	13.7
22	Maine	13.4
23	Delaware	13.0
24	New York	13.0
25	Maryland	12.7
26	Tennessee	12.2
27	Oregon	12.1
28	Wisconsin	12.1
29	Utah	12.1
30	North Carolina	12.0
31	Ohio	11.3
32	Michigan	10.9
33	New Mexico	10.6
34	South Dakota	10.5
35	Missouri	10.4
36	Iowa	10.3
37	Oklahoma	10.1
38	Virginia	9.9
39	South Carolina	9.7
40	Colorado	9.6
41	Alaska	9.6
42	Arizona	9.4
43	DC	9.3
44	Kansas	9.1
45	California	8.9
46	Georgia	8.8
47	Idaho	8.7
48	New Jersey	8.6
49	Nebraska	7.4
50	Massachusetts	7.1
51	Wyoming	5.8
	United States	12.3

APPENDIX 2
STATE AND LOCAL REVENUE PER \$1,000

Rank	Motor fuel	\$
1	North Dakota	6.2
2	West Virginia	6.1
3	Montana	5.8
4	North Carolina	5.3
5	Kentucky	5.2
6	Maine	4.7
7	Arkansas	4.7
8	Idaho	4.4
9	Mississippi	4.4
10	Wisconsin	4.2
11	Florida	4.1
12	Vermont	4.0
13	Arizona	3.9
14	Washington	3.9
15	Utah	3.9
16	Ohio	3.8
17	Oregon	3.8
18	Alabama	3.7
19	South Dakota	3.7
20	Nebraska	3.7
21	Pennsylvania	3.7
22	Nevada	3.7
23	Kansas	3.6
24	Tennessee	3.5
25	Minnesota	3.5
26	Indiana	3.4
27	Iowa	3.4
28	South Carolina	3.3
29	California	3.3
30	New Mexico	3.3
31	Louisiana	3.3
32	Missouri	3.1
33	Texas	3.0
34	Oklahoma	3.0
35	Delaware	2.9
36	Georgia	2.9
37	Colorado	2.8
38	Hawaii	2.6
39	Michigan	2.6
40	Illinois	2.6
41	Rhode Island	2.5
42	Maryland	2.4
43	Wyoming	2.4
44	Connecticut	2.3
45	Virginia	2.3
46	New Hampshire	2.3
47	Massachusetts	1.8
48	New York	1.6
49	Alaska	1.2
50	New Jersey	1.1
51	DC	0.5
	United States	3.1

Rank	Alcoholic beverage	\$
1	Alaska	1.3
2	Alabama	1.3
3	Tennessee	1.2
4	Washington	1.1
5	North Carolina	1.1
6	Kansas	1.0
7	South Carolina	1.0
8	Montana	0.9
9	Texas	0.9
10	Georgia	0.9
11	Vermont	0.8
12	Hawaii	0.8
13	Kentucky	0.8
14	Oklahoma	0.7
15	Florida	0.7
16	Pennsylvania	0.6
17	Illinois	0.6
18	New Mexico	0.6
19	Arkansas	0.5
20	Virginia	0.5
21	Utah	0.5
22	Delaware	0.5
23	Mississippi	0.4
24	South Dakota	0.4
25	Nevada	0.4
26	Michigan	0.4
27	West Virginia	0.4
28	Nebraska	0.4
29	Minnesota	0.3
30	Louisiana	0.3
31	Maine	0.3
32	Arizona	0.3
33	Connecticut	0.3
34	New Jersey	0.3
35	Rhode Island	0.3
36	New York	0.3
37	North Dakota	0.3
38	Ohio	0.2
39	Wisconsin	0.2
40	Massachusetts	0.2
41	California	0.2
42	Indiana	0.2
43	Colorado	0.2
44	New Hampshire	0.2
45	Idaho	0.2
46	Missouri	0.2
47	Oregon	0.1
48	Iowa	0.1
49	DC	0.1
50	Maryland	0.1
51	Wyoming	0.1
	United States	0.5

Rank	Tobacco products	\$
1	New Hampshire	3.4
2	Delaware	3.1
3	Vermont	3.0
4	Wisconsin	2.8
5	Rhode Island	2.8
6	Alaska	2.7
7	Maine	2.7
8	Michigan	2.6
9	Arkansas	2.5
10	Montana	2.4
11	Hawaii	2.1
12	Connecticut	2.0
13	Pennsylvania	2.0
14	Oklahoma	2.0
15	Indiana	2.0
16	Ohio	1.9
17	Kentucky	1.8
18	Oregon	1.8
19	Minnesota	1.7
20	West Virginia	1.7
21	Iowa	1.7
22	New Jersey	1.7
23	New York	1.7
24	South Dakota	1.6
25	Mississippi	1.6
26	Massachusetts	1.6
27	Washington	1.5
28	Texas	1.4
29	Arizona	1.4
30	Maryland	1.3
31	Illinois	1.3
32	Utah	1.3
33	Tennessee	1.2
34	New Mexico	1.0
35	Nevada	1.0
36	Alabama	1.0
37	Wyoming	0.9
38	Colorado	0.9
39	Idaho	0.9
40	North Dakota	0.9
41	Kansas	0.9
42	Nebraska	0.8
43	North Carolina	0.8
44	DC	0.8
45	Louisiana	0.8
46	Virginia	0.7
47	Georgia	0.6
48	California	0.5
49	Missouri	0.5
50	Florida	0.5
51	South Carolina	0.2
	United States	1.3

APPENDIX 2
STATE AND LOCAL REVENUE PER \$1,000

Rank	Public utilities	\$
1	Florida	6.8
2	Illinois	4.9
3	Hawaii	4.9
4	Alabama	4.7
5	DC	4.3
6	Washington	3.5
7	West Virginia	2.9
8	Nevada	2.5
9	Pennsylvania	2.5
10	Kentucky	2.4
11	Ohio	2.4
12	California	2.3
13	Missouri	2.2
14	Rhode Island	2.2
15	Oregon	2.2
16	New Jersey	2.2
17	Maryland	2.0
18	Virginia	1.9
19	Kansas	1.8
20	New York	1.8
21	Texas	1.8
22	Wisconsin	1.7
23	Delaware	1.7
24	Connecticut	1.6
25	Utah	1.5
26	North Dakota	1.5
27	Nebraska	1.5
28	Arkansas	1.5
29	Iowa	1.5
30	Montana	1.4
31	New Hampshire	1.3
32	Indiana	1.3
33	Louisiana	1.2
34	Oklahoma	1.2
35	New Mexico	1.2
36	North Carolina	1.1
37	Georgia	1.0
38	Wyoming	0.9
39	Arizona	0.9
40	South Carolina	0.7
41	Colorado	0.7
42	Maine	0.7
43	Mississippi	0.6
44	Vermont	0.6
45	Idaho	0.5
46	South Dakota	0.4
47	Minnesota	0.4
48	Tennessee	0.4
49	Michigan	0.2
50	Alaska	0.1
51	Massachusetts	0.1
	United States	2.2

Rank	Other selective sales	\$
1	Nevada	16.1
2	Vermont	15.2
3	Minnesota	12.1
4	West Virginia	11.2
5	Louisiana	8.1
6	Hawaii	7.9
7	Connecticut	7.9
8	Indiana	7.8
9	Mississippi	7.8
10	New York	7.7
11	Texas	7.0
12	Maryland	6.8
13	New Hampshire	6.7
14	Kentucky	6.6
15	Pennsylvania	6.5
16	Rhode Island	6.3
17	North Dakota	6.2
18	Illinois	5.9
19	Tennessee	5.9
20	Washington	5.6
21	Alabama	5.1
22	Colorado	5.0
23	Michigan	5.0
24	Maine	5.0
25	Utah	4.9
26	Delaware	4.9
27	Montana	4.6
28	South Carolina	4.5
29	Arkansas	4.5
30	New Mexico	4.5
31	Missouri	4.4
32	Virginia	4.4
33	Oregon	4.3
34	South Dakota	4.3
35	Alaska	4.2
36	North Carolina	3.8
37	DC	3.6
38	Iowa	3.6
39	Georgia	3.5
40	New Jersey	3.4
41	Massachusetts	3.4
42	Oklahoma	3.2
43	Wisconsin	3.1
44	Ohio	3.0
45	Florida	2.9
46	Arizona	2.9
47	Idaho	2.7
48	California	2.6
49	Kansas	1.9
50	Wyoming	1.5
51	Nebraska	1.0
	United States	5.1

Rank	Individual income	\$
1	New York	46.9
2	Oregon	39.9
3	Maryland	37.7
4	Connecticut	35.7
5	Massachusetts	33.4
6	Minnesota	33.0
7	California	32.6
8	DC	32.5
9	Delaware	32.2
10	Kentucky	30.7
11	Ohio	30.1
12	North Carolina	29.5
13	Wisconsin	29.0
14	Maine	28.0
15	West Virginia	27.9
16	Illinois	27.3
17	Virginia	26.8
18	Hawaii	26.0
19	Indiana	25.7
20	Pennsylvania	25.6
21	Utah	25.6
22	Montana	24.5
23	Arkansas	24.0
24	Kansas	24.0
25	Iowa	23.9
26	Missouri	23.9
27	New Jersey	23.6
28	Rhode Island	23.1
29	Nebraska	22.8
30	Georgia	22.8
31	Idaho	22.7
32	Vermont	22.2
33	Colorado	21.6
34	Michigan	20.0
35	South Carolina	19.4
36	Oklahoma	18.8
37	Alabama	18.6
38	New Mexico	15.9
39	Mississippi	15.7
40	Louisiana	14.0
41	Arizona	13.5
42	North Dakota	13.2
43	New Hampshire	1.3
44	Tennessee	0.8
45	Alaska	0.0
45	Florida	0.0
45	Nevada	0.0
45	South Dakota	0.0
45	Texas	0.0
45	Washington	0.0
45	Wyoming	0.0
	United States	23.3

APPENDIX 2
STATE AND LOCAL REVENUE PER \$1,000

Rank	Corporate income	\$
1	Alaska	19.0
2	New York	10.4
3	DC	10.1
4	New Hampshire	8.3
5	Delaware	6.9
6	North Dakota	6.6
7	Illinois	6.2
8	Massachusetts	5.6
9	Tennessee	5.2
10	California	4.7
11	Kentucky	4.6
12	Maine	4.5
13	Minnesota	4.4
14	Mississippi	4.1
15	New Jersey	4.1
16	Arkansas	4.0
17	Wisconsin	4.0
18	New Mexico	3.9
19	Pennsylvania	3.8
20	Montana	3.6
21	Vermont	3.6
22	Idaho	3.5
23	North Carolina	3.5
24	Indiana	3.4
25	Oregon	3.3
26	Iowa	3.3
27	West Virginia	3.1
28	Connecticut	3.0
29	Oklahoma	3.0
30	Nebraska	2.9
31	Maryland	2.9
32	Arizona	2.8
33	Utah	2.7
34	Rhode Island	2.6
35	Kansas	2.6
36	Florida	2.6
37	Alabama	2.5
38	Virginia	2.2
39	Michigan	2.2
40	Colorado	2.2
41	Missouri	1.7
42	Georgia	1.7
43	Louisiana	1.6
44	South Dakota	1.6
45	South Carolina	1.6
46	Hawaii	1.4
47	Ohio	0.8
48	Nevada	0.0
48	Texas	0.0
48	Washington	0.0
48	Wyoming	0.0
	United States	3.7

Rank	Motor vehicle license	\$
1	Hawaii	6.1
2	Oklahoma	4.6
3	Iowa	4.1
4	Montana	4.1
5	Oregon	3.4
6	North Dakota	3.2
7	Wyoming	3.0
8	Illinois	2.9
9	Minnesota	2.6
10	Nebraska	2.6
11	Idaho	2.6
12	Michigan	2.5
13	Vermont	2.4
14	Colorado	2.3
15	California	2.1
16	South Dakota	2.1
17	Alaska	2.1
18	Texas	2.0
19	Wisconsin	2.0
20	Maine	1.9
21	Ohio	1.8
22	Tennessee	1.8
23	North Carolina	1.8
24	Kansas	1.7
25	Florida	1.7
26	Washington	1.7
27	Utah	1.6
28	Indiana	1.6
29	Nevada	1.6
30	Virginia	1.6
31	New York	1.5
32	Arkansas	1.5
33	Kentucky	1.5
34	New Mexico	1.5
35	Pennsylvania	1.5
36	New Hampshire	1.5
37	Maryland	1.5
38	Mississippi	1.4
39	Alabama	1.3
40	New Jersey	1.3
41	Delaware	1.3
42	South Carolina	1.3
43	Missouri	1.2
44	Rhode Island	1.2
45	Massachusetts	1.1
46	Connecticut	1.0
47	Georgia	0.9
48	Arizona	0.8
49	Louisiana	0.8
50	DC	0.7
51	West Virginia	0.1
	United States	1.8

Rank	All other taxes	\$
1	Alaska	168.9
2	North Dakota	100.8
3	Wyoming	38.6
4	Delaware	36.9
5	West Virginia	15.7
6	Nevada	14.2
7	Montana	13.8
8	New Mexico	12.4
9	DC	11.5
10	Texas	9.4
11	Oklahoma	8.8
12	Oregon	8.0
13	Ohio	7.9
14	Pennsylvania	7.7
15	Louisiana	7.6
16	Tennessee	6.7
17	Alabama	6.6
18	New York	6.4
19	South Carolina	6.2
20	Mississippi	6.1
21	Washington	6.0
22	South Dakota	6.0
23	California	5.7
24	Florida	5.2
25	Nebraska	5.0
26	Virginia	4.9
27	Kentucky	4.8
28	Maryland	4.6
29	Minnesota	4.6
30	New Hampshire	4.6
31	New Jersey	4.5
32	Maine	4.5
33	Idaho	4.4
34	Missouri	4.1
35	Massachusetts	4.0
36	Arkansas	3.7
37	Wisconsin	3.6
38	North Carolina	3.6
39	Utah	3.5
40	Illinois	3.4
41	Vermont	3.4
42	Colorado	3.3
43	Connecticut	3.1
44	Kansas	2.9
45	Arizona	2.9
46	Iowa	2.9
47	Indiana	2.7
48	Michigan	2.6
49	Rhode Island	2.5
50	Hawaii	2.4
51	Georgia	1.6
	United States	6.4

APPENDIX 2
STATE AND LOCAL REVENUE PER \$1,000

Rank	Charges and miscellaneous general revenue	\$
1	Alaska	153.3
2	Wyoming	93.5
3	South Carolina	76.4
4	Delaware	69.9
5	New Mexico	67.9
6	Mississippi	64.6
7	Utah	62.9
8	Alabama	62.0
9	Oregon	61.6
10	West Virginia	60.2
11	Iowa	59.5
12	Louisiana	57.1
13	North Carolina	56.9
14	Kansas	56.0
15	North Dakota	55.1
16	Florida	54.1
17	Michigan	54.0
18	Colorado	53.0
19	Indiana	51.2
20	Washington	51.0
21	Oklahoma	50.6
22	Ohio	50.2
23	Idaho	49.8
24	California	49.7
25	Montana	49.0
26	Kentucky	48.6
27	New York	47.1
28	Hawaii	46.6
29	Nebraska	45.8
30	Wisconsin	45.7
31	Rhode Island	45.6
32	Virginia	45.6
33	Arkansas	44.9
34	Missouri	44.8
35	Tennessee	44.2
36	Georgia	44.0
37	Minnesota	43.8
38	Texas	43.3
39	Arizona	43.0
40	Vermont	41.6
41	Pennsylvania	41.2
42	Nevada	39.7
43	Maine	38.8
44	South Dakota	38.3
45	DC	37.8
46	New Hampshire	36.7
47	Massachusetts	35.4
48	Illinois	34.2
49	New Jersey	34.0
50	Maryland	31.8
51	Connecticut	23.0
	United States	47.4

Rank	Current charges	\$
1	South Carolina	58.3
2	Mississippi	53.6
3	Wyoming	53.1
4	Alabama	49.6
5	Utah	46.5
6	Iowa	45.6
7	North Carolina	44.5
8	Oregon	44.4
9	Kansas	39.8
10	Alaska	39.5
11	Michigan	38.7
12	Washington	38.6
13	Florida	37.8
14	Indiana	37.7
15	Delaware	37.1
16	Colorado	36.8
17	Louisiana	36.5
18	West Virginia	36.3
19	Hawaii	36.3
20	California	36.0
21	Idaho	35.8
22	Ohio	34.8
23	Kentucky	34.1
24	North Dakota	33.9
25	Nebraska	33.1
26	Oklahoma	32.8
27	Georgia	32.8
28	New Mexico	31.7
29	Virginia	31.5
30	Wisconsin	31.3
31	Arkansas	31.1
32	Arizona	30.4
33	Missouri	30.4
34	Tennessee	29.9
35	Montana	29.9
36	Pennsylvania	29.3
37	Minnesota	28.9
38	Texas	28.5
39	Nevada	27.7
40	New York	27.3
41	Vermont	27.3
42	Maine	25.3
43	Rhode Island	23.5
44	New Jersey	21.9
45	Illinois	21.3
46	South Dakota	21.2
47	Maryland	21.0
48	Massachusetts	21.0
49	New Hampshire	20.8
50	DC	14.2
51	Connecticut	14.2
	United States	32.4

Rank	Miscellaneous general revenue	\$
1	Alaska	113.7
2	Wyoming	40.4
3	New Mexico	36.1
4	Delaware	32.8
5	West Virginia	23.9
6	DC	23.6
7	Rhode Island	22.1
8	North Dakota	21.1
9	Louisiana	20.6
10	New York	19.8
11	Montana	19.1
12	South Carolina	18.0
13	Oklahoma	17.8
14	Oregon	17.2
15	South Dakota	17.1
16	Utah	16.4
17	Florida	16.3
18	Colorado	16.2
19	Kansas	16.2
20	New Hampshire	15.9
21	Ohio	15.4
22	Michigan	15.3
23	Minnesota	14.9
24	Texas	14.8
25	Missouri	14.5
26	Kentucky	14.5
27	Wisconsin	14.4
28	Massachusetts	14.4
29	Vermont	14.3
30	Tennessee	14.2
31	Virginia	14.1
32	Idaho	13.9
33	Iowa	13.9
34	Arkansas	13.9
35	California	13.8
36	Maine	13.5
37	Indiana	13.4
38	Illinois	12.8
39	Nebraska	12.7
40	Arizona	12.6
41	Washington	12.4
42	North Carolina	12.3
43	Alabama	12.3
44	Nevada	12.1
45	New Jersey	12.1
46	Pennsylvania	11.9
47	Georgia	11.2
48	Mississippi	11.0
49	Maryland	10.8
50	Hawaii	10.3
51	Connecticut	8.8
	United States	15.1

APPENDIX 2
STATE AND LOCAL REVENUE PER \$1,000

Rank	Utility revenue	\$
1	Nebraska	49.8
2	Tennessee	37.3
3	DC	22.7
4	South Carolina	21.7
5	Arizona	20.0
6	Washington	19.8
7	Utah	19.3
8	Alabama	17.6
9	California	14.7
10	New York	14.5
11	Georgia	13.4
12	Florida	12.5
13	Oklahoma	12.3
14	Texas	12.2
15	North Carolina	12.1
16	Colorado	12.1
17	Kansas	12.0
18	Delaware	11.2
19	Kentucky	11.1
20	Alaska	10.3
21	Missouri	10.2
22	Arkansas	10.0
23	Nevada	9.8
24	Oregon	9.6
25	Mississippi	9.4
26	Indiana	9.2
27	Massachusetts	9.2
28	Minnesota	8.9
29	South Dakota	8.8
30	Vermont	8.6
31	New Mexico	8.2
32	Iowa	8.2
33	Wisconsin	8.0
34	Wyoming	7.7
35	Michigan	7.2
36	Illinois	7.2
37	Louisiana	7.0
38	Ohio	6.3
39	Hawaii	5.7
40	Pennsylvania	5.2
41	North Dakota	5.0
42	Rhode Island	4.7
43	Virginia	4.6
44	New Jersey	4.5
45	Connecticut	3.9
46	Idaho	3.9
47	West Virginia	3.7
48	Montana	3.4
49	Maryland	3.0
50	Maine	2.6
51	New Hampshire	1.9
	United States	11.5

Rank	Liquor store revenue	\$
1	New Hampshire	8.9
2	Wyoming	3.3
3	Oregon	3.2
4	Pennsylvania	3.0
5	Mississippi	2.8
6	Utah	2.8
7	Idaho	2.4
8	Michigan	2.3
9	Montana	2.1
10	Washington	2.0
11	Ohio	1.9
12	Iowa	1.9
13	Vermont	1.8
14	North Carolina	1.7
15	Virginia	1.6
16	Alabama	1.6
17	West Virginia	1.4
18	Minnesota	1.3
19	Maryland	0.9
20	South Dakota	0.7
21	Alaska	0.1
22	Maine	0.0
23	Arizona	0.0
23	Arkansas	0.0
23	California	0.0
23	Colorado	0.0
23	Connecticut	0.0
23	Delaware	0.0
23	DC	0.0
23	Florida	0.0
23	Georgia	0.0
23	Hawaii	0.0
23	Illinois	0.0
23	Indiana	0.0
23	Kansas	0.0
23	Kentucky	0.0
23	Louisiana	0.0
23	Massachusetts	0.0
23	Missouri	0.0
23	Nebraska	0.0
23	Nevada	0.0
23	New Jersey	0.0
23	New Mexico	0.0
23	New York	0.0
23	North Dakota	0.0
23	Oklahoma	0.0
23	Rhode Island	0.0
23	South Carolina	0.0
23	Tennessee	0.0
23	Texas	0.0
23	Wisconsin	0.0
	United States	0.6

Rank	Insurance trust revenue	\$
1	Montana	52.3
2	Alabama	39.1
3	California	32.1
4	Nevada	31.9
5	Vermont	31.0
6	North Carolina	30.6
7	Michigan	29.2
8	Ohio	27.6
9	New York	25.7
10	Rhode Island	24.3
11	Texas	22.5
12	North Dakota	22.1
13	Pennsylvania	21.7
14	Wyoming	21.7
15	Kentucky	20.7
16	Missouri	20.7
17	Alaska	20.5
18	Idaho	20.2
19	Washington	20.0
20	DC	19.9
21	Wisconsin	19.9
22	Oregon	19.9
23	Iowa	19.0
24	South Carolina	18.6
25	Minnesota	18.3
26	Illinois	17.1
27	Colorado	17.1
28	Arizona	16.5
29	Florida	16.1
30	Tennessee	15.8
31	Indiana	15.6
32	Massachusetts	15.4
33	Mississippi	15.3
34	Delaware	15.2
35	New Mexico	14.8
36	Connecticut	14.7
37	West Virginia	14.1
38	Oklahoma	13.6
39	Arkansas	13.3
40	Georgia	12.4
41	New Hampshire	12.1
42	Utah	12.0
43	New Jersey	11.6
44	Nebraska	10.4
45	South Dakota	10.4
46	Hawaii	10.3
47	Maryland	10.1
48	Louisiana	9.4
49	Kansas	9.1
50	Virginia	9.1
51	Maine	8.6
	United States	20.9

APPENDIX 3
STATE AND LOCAL REVENUE PER PERSON

Rank	Revenue	\$
1	Alaska	25,228.8
2	DC	21,140.9
3	Wyoming	17,117.4
4	North Dakota	16,489.6
5	New York	15,152.2
6	Vermont	11,881.5
7	Connecticut	11,131.8
8	Massachusetts	11,055.8
9	Nebraska	10,984.9
10	California	10,931.5
11	Delaware	10,816.5
12	Rhode Island	10,680.3
13	Minnesota	10,513.2
14	Iowa	10,403.5
15	New Jersey	10,401.0
16	Washington	10,149.0
17	Montana	10,045.5
18	Hawaii	9,986.2
19	Oregon	9,677.9
20	Maryland	9,530.5
21	New Mexico	9,497.2
22	Pennsylvania	9,428.1
23	Ohio	9,390.3
24	Wisconsin	9,310.8
25	Colorado	9,265.0
26	Illinois	9,238.0
27	Louisiana	9,186.0
28	Michigan	9,124.8
29	Kansas	9,116.3
30	Alabama	9,087.5
31	North Carolina	9,067.2
32	Mississippi	8,992.7
33	West Virginia	8,938.4
34	Maine	8,865.0
35	Texas	8,635.0
36	Tennessee	8,626.8
37	South Carolina	8,597.9
38	Oklahoma	8,561.1
39	Utah	8,545.6
40	South Dakota	8,308.7
41	Virginia	8,288.1
42	New Hampshire	8,237.1
43	Indiana	8,233.0
44	Nevada	8,206.6
45	Kentucky	8,191.9
46	Missouri	8,176.4
47	Florida	8,142.6
48	Arizona	8,008.1
49	Arkansas	7,997.9
50	Georgia	7,400.9
51	Idaho	7,317.1
	United States	9,736.0

Rank	General revenue	\$
1	Alaska	23,738.8
2	DC	17,982.1
3	Wyoming	15,505.8
4	North Dakota	15,192.9
5	New York	13,061.8
6	Vermont	10,104.2
7	Connecticut	10,061.6
8	Massachusetts	9,724.6
9	Delaware	9,685.5
10	New Jersey	9,543.6
11	Rhode Island	9,387.1
12	Hawaii	9,295.0
13	Minnesota	9,223.9
14	Iowa	9,166.3
15	California	8,834.0
16	Maryland	8,798.6
17	New Mexico	8,698.2
18	Louisiana	8,552.6
19	Oregon	8,446.3
20	Maine	8,432.3
21	Nebraska	8,353.2
22	Washington	8,287.8
23	West Virginia	8,285.5
24	Kansas	8,224.3
25	Wisconsin	8,173.3
26	Illinois	8,164.3
27	Pennsylvania	8,122.7
28	Mississippi	8,109.6
29	Ohio	8,005.4
30	Colorado	7,976.1
31	Montana	7,913.2
32	Michigan	7,682.6
33	Virginia	7,567.8
34	Oklahoma	7,550.8
35	North Carolina	7,443.7
36	South Dakota	7,424.4
37	Utah	7,378.8
38	Indiana	7,329.3
39	South Carolina	7,223.3
40	Texas	7,209.5
41	Arkansas	7,202.9
42	New Hampshire	7,147.3
43	Kentucky	7,091.5
44	Alabama	7,043.9
45	Missouri	7,001.5
46	Florida	6,989.5
47	Arizona	6,712.7
48	Tennessee	6,655.2
49	Nevada	6,646.6
50	Georgia	6,460.4
51	Idaho	6,424.5
	United States	8,338.2

Rank	Intergovernmental revenue	\$
1	DC	5,607.0
2	Alaska	4,370.9
3	Wyoming	4,122.0
4	Vermont	3,182.1
5	North Dakota	2,880.7
6	New York	2,835.5
7	Mississippi	2,775.4
8	New Mexico	2,704.1
9	Louisiana	2,648.2
10	Montana	2,476.2
11	West Virginia	2,435.1
12	Rhode Island	2,377.6
13	Oregon	2,304.2
14	Maine	2,302.8
15	South Dakota	2,206.3
16	Iowa	2,200.1
17	Massachusetts	2,200.0
18	Arkansas	2,133.6
19	Delaware	2,081.8
20	Oklahoma	2,069.3
21	Ohio	2,012.5
22	Michigan	2,008.0
23	Minnesota	1,987.2
24	Kentucky	1,970.8
25	Maryland	1,969.0
26	Nebraska	1,940.9
27	Alabama	1,914.4
28	Hawaii	1,911.2
29	Missouri	1,901.1
30	Tennessee	1,892.2
31	Pennsylvania	1,841.5
32	Utah	1,831.4
33	North Carolina	1,797.0
34	Connecticut	1,782.7
35	Arizona	1,756.2
36	California	1,732.7
37	Indiana	1,705.6
38	Washington	1,701.4
39	Idaho	1,683.0
40	Wisconsin	1,667.6
41	New Jersey	1,637.6
42	Texas	1,621.2
43	South Carolina	1,569.1
44	Georgia	1,566.0
45	Kansas	1,509.6
46	Colorado	1,493.8
47	Illinois	1,484.6
48	Florida	1,428.5
49	New Hampshire	1,401.2
50	Virginia	1,330.1
51	Nevada	1,251.1
	United States	1,875.9

APPENDIX 3
STATE AND LOCAL REVENUE PER PERSON

Rank	General revenue from own sources	\$
1	Alaska	19,367.9
2	DC	12,375.1
3	North Dakota	12,312.2
4	Wyoming	11,383.9
5	New York	10,226.3
6	Connecticut	8,279.0
7	New Jersey	7,905.9
8	Delaware	7,603.7
9	Massachusetts	7,524.6
10	Hawaii	7,383.8
11	Minnesota	7,236.7
12	California	7,101.3
13	Rhode Island	7,009.5
14	Iowa	6,966.2
15	Vermont	6,922.1
16	Maryland	6,829.6
17	Kansas	6,714.7
18	Illinois	6,679.7
19	Washington	6,586.4
20	Wisconsin	6,505.6
21	Colorado	6,482.3
22	Nebraska	6,412.3
23	Pennsylvania	6,281.1
24	Virginia	6,237.8
25	Oregon	6,142.1
26	Maine	6,129.5
27	New Mexico	5,994.1
28	Ohio	5,992.9
29	Louisiana	5,904.4
30	West Virginia	5,850.4
31	New Hampshire	5,746.1
32	Michigan	5,674.6
33	South Carolina	5,654.3
34	North Carolina	5,646.7
35	Indiana	5,623.7
36	Texas	5,588.3
37	Florida	5,561.0
38	Utah	5,547.5
39	Oklahoma	5,481.5
40	Montana	5,437.0
41	Nevada	5,395.5
42	Mississippi	5,334.2
43	South Dakota	5,218.1
44	Alabama	5,129.5
45	Kentucky	5,120.7
46	Missouri	5,100.3
47	Arkansas	5,069.3
48	Arizona	4,956.5
49	Georgia	4,894.4
50	Tennessee	4,763.0
51	Idaho	4,741.5
	United States	6,462.3

Rank	Taxes	\$
1	Alaska	11,982.8
2	North Dakota	9,676.0
3	DC	9,576.4
4	New York	7,780.1
5	Connecticut	6,955.5
6	Wyoming	6,778.8
7	New Jersey	6,094.0
8	Massachusetts	5,607.1
9	Hawaii	5,382.3
10	Minnesota	5,257.3
11	Maryland	5,172.2
12	Illinois	5,170.8
13	Vermont	5,133.9
14	Rhode Island	4,978.2
15	California	4,875.7
16	Wisconsin	4,641.4
17	Maine	4,622.1
18	Delaware	4,621.0
19	Pennsylvania	4,476.3
20	Iowa	4,426.6
21	Nebraska	4,411.5
22	Kansas	4,358.7
23	Washington	4,314.9
24	Colorado	4,139.3
25	Virginia	4,092.9
26	Ohio	4,054.5
27	New Hampshire	3,998.9
28	Nevada	3,907.5
29	Oregon	3,820.4
30	Texas	3,811.8
31	West Virginia	3,806.5
32	Indiana	3,761.9
33	Louisiana	3,705.7
34	Michigan	3,669.1
35	New Mexico	3,634.8
36	Montana	3,630.4
37	North Carolina	3,569.6
38	Arkansas	3,537.1
39	South Dakota	3,514.6
40	Oklahoma	3,507.7
41	Kentucky	3,441.8
42	Arizona	3,430.7
43	Missouri	3,396.1
44	Utah	3,395.2
45	Florida	3,385.9
46	Georgia	3,293.3
47	Mississippi	3,261.6
48	Tennessee	3,122.3
49	Idaho	3,065.3
50	South Carolina	3,052.3
51	Alabama	2,960.5
	United States	4,455.2

Rank	Property	\$
1	DC	3,030.5
2	New Jersey	2,929.3
3	Connecticut	2,626.8
4	New Hampshire	2,588.3
5	New York	2,439.5
6	Wyoming	2,327.0
7	Rhode Island	2,234.1
8	Vermont	2,201.2
9	Alaska	2,082.2
10	Massachusetts	2,067.4
11	Illinois	1,986.0
12	Maine	1,789.5
13	Wisconsin	1,760.6
14	Nebraska	1,603.7
15	Texas	1,572.1
16	Iowa	1,481.5
17	Minnesota	1,470.1
18	Virginia	1,398.9
19	Montana	1,382.7
20	Maryland	1,379.7
21	California	1,368.9
22	Kansas	1,368.1
23	Colorado	1,358.0
24	Washington	1,352.2
25	Michigan	1,344.8
26	Pennsylvania	1,339.6
27	Oregon	1,301.6
28	Florida	1,289.0
29	South Dakota	1,223.8
30	Ohio	1,174.1
31	North Dakota	1,156.7
32	Arizona	1,058.6
33	Georgia	1,056.1
34	Nevada	1,046.1
35	South Carolina	1,044.7
36	Indiana	995.7
37	Missouri	958.4
38	Hawaii	951.8
39	Utah	951.6
40	North Carolina	921.4
41	Idaho	879.6
42	Mississippi	871.0
43	Tennessee	802.3
44	Louisiana	795.1
45	West Virginia	773.7
46	Delaware	766.2
47	Kentucky	716.8
48	New Mexico	685.8
49	Arkansas	663.6
50	Oklahoma	605.5
51	Alabama	531.8
	United States	1,431.7

APPENDIX 3
STATE AND LOCAL REVENUE PER PERSON

Rank	Sales and gross receipts	\$
1	Hawaii	2,886.8
2	Washington	2,619.4
3	North Dakota	2,592.8
4	DC	2,483.8
5	Wyoming	2,404.9
6	Nevada	2,271.2
7	Louisiana	1,982.6
8	New York	1,953.8
9	Connecticut	1,865.3
10	South Dakota	1,858.8
11	Tennessee	1,784.4
12	New Mexico	1,776.0
13	Texas	1,769.4
14	Minnesota	1,766.0
15	Arkansas	1,739.9
16	Florida	1,714.9
17	Kansas	1,679.3
18	Arizona	1,663.6
19	Vermont	1,574.4
20	Indiana	1,549.6
21	Oklahoma	1,531.7
22	Mississippi	1,511.8
23	Iowa	1,487.1
24	Colorado	1,485.1
25	California	1,484.7
26	West Virginia	1,447.0
27	Pennsylvania	1,442.5
28	Rhode Island	1,430.7
29	Illinois	1,426.2
30	Alabama	1,416.2
31	New Jersey	1,377.3
32	Maryland	1,358.5
33	Nebraska	1,348.8
34	Maine	1,321.9
35	Ohio	1,312.5
36	Michigan	1,309.0
37	Wisconsin	1,302.6
38	Utah	1,300.7
39	Kentucky	1,284.6
40	Missouri	1,265.9
41	Georgia	1,255.6
42	North Carolina	1,250.0
43	Massachusetts	1,153.2
44	Idaho	1,066.0
45	South Carolina	1,038.0
46	Virginia	1,025.9
47	Alaska	748.2
48	New Hampshire	663.9
49	Delaware	556.1
50	Montana	554.5
51	Oregon	457.8
	United States	1,529.1

Rank	General sales	\$
1	Wyoming	2,119.8
2	Hawaii	2,097.9
3	Washington	1,917.7
4	North Dakota	1,872.1
5	DC	1,793.1
6	Louisiana	1,455.3
7	New Mexico	1,409.2
8	South Dakota	1,390.6
9	Nevada	1,383.0
10	Arizona	1,331.6
11	Tennessee	1,331.2
12	Kansas	1,294.6
13	New York	1,278.5
14	Arkansas	1,273.8
15	Texas	1,191.4
16	Oklahoma	1,137.1
17	Florida	1,112.6
18	California	1,087.2
19	Colorado	1,061.6
20	Connecticut	1,054.2
21	Iowa	1,049.0
22	Mississippi	1,031.7
23	Nebraska	1,024.7
24	Indiana	1,016.2
25	Minnesota	946.7
26	Georgia	933.7
27	New Jersey	916.6
28	Michigan	904.7
29	Utah	887.7
30	Ohio	874.5
31	Missouri	868.8
32	Alabama	864.4
33	North Carolina	810.4
34	Wisconsin	810.3
35	Rhode Island	801.8
36	Maine	801.6
37	Idaho	773.2
38	Pennsylvania	770.8
39	Massachusetts	768.8
40	Illinois	749.6
41	South Carolina	706.1
42	Kentucky	699.0
43	Maryland	698.0
44	West Virginia	688.5
45	Virginia	562.1
46	Vermont	561.2
47	Alaska	287.5
48	Delaware	0.0
48	Montana	0.0
48	New Hampshire	0.0
48	Oregon	0.0
	United States	1,010.3

Rank	Selective sales	\$
1	Vermont	1,013.2
2	Nevada	888.2
3	Minnesota	819.3
4	Connecticut	811.1
5	Hawaii	788.9
6	West Virginia	758.5
7	North Dakota	720.7
8	Washington	701.7
9	DC	690.7
10	Illinois	676.6
11	New York	675.2
12	Pennsylvania	671.6
13	New Hampshire	663.9
14	Maryland	660.5
15	Rhode Island	628.9
16	Florida	602.3
17	Kentucky	585.6
18	Texas	578.0
19	Delaware	556.1
20	Montana	554.5
21	Alabama	551.8
22	Indiana	533.4
23	Louisiana	527.2
24	Maine	520.4
25	Wisconsin	492.3
26	Mississippi	480.1
27	South Dakota	468.2
28	Arkansas	466.1
29	Virginia	463.8
30	New Jersey	460.7
31	Alaska	460.6
32	Oregon	457.8
33	Tennessee	453.2
34	North Carolina	439.6
35	Iowa	438.1
36	Ohio	438.1
37	Colorado	423.5
38	Utah	413.0
39	Michigan	404.2
40	California	397.5
41	Missouri	397.1
42	Oklahoma	394.6
43	Kansas	384.7
44	Massachusetts	384.4
45	New Mexico	366.9
46	Arizona	332.1
47	South Carolina	331.9
48	Nebraska	324.2
49	Georgia	321.9
50	Idaho	292.8
51	Wyoming	285.1
	United States	518.8

APPENDIX 3
STATE AND LOCAL REVENUE PER PERSON

Rank	Motor fuel	\$
1	North Dakota	298.7
2	Montana	212.5
3	West Virginia	208.6
4	North Carolina	192.9
5	Maine	182.3
6	Kentucky	181.0
7	Vermont	172.7
8	Washington	172.7
9	Wisconsin	172.5
10	South Dakota	165.6
11	Florida	163.6
12	Nebraska	162.8
13	Pennsylvania	162.8
14	Arkansas	159.0
15	Minnesota	158.8
16	Kansas	151.6
17	Idaho	149.5
18	California	147.2
19	Ohio	145.8
20	Iowa	143.7
21	Mississippi	142.5
22	Oregon	141.8
23	Nevada	139.0
24	Arizona	138.7
25	Connecticut	132.9
26	Utah	132.2
27	Tennessee	130.9
28	Alabama	130.6
29	Louisiana	125.7
30	Maryland	125.6
31	Indiana	125.0
32	Delaware	124.4
33	Texas	124.0
34	Colorado	123.2
35	Missouri	118.0
36	Oklahoma	117.5
37	Wyoming	117.1
38	South Carolina	113.8
39	New Mexico	113.6
40	Illinois	113.5
41	Hawaii	112.4
42	Rhode Island	112.3
43	New Hampshire	109.1
44	Virginia	108.4
45	Georgia	103.9
46	Massachusetts	100.2
47	Michigan	96.3
48	New York	82.3
49	New Jersey	61.1
50	Alaska	56.7
51	DC	36.8
	United States	133.0

Rank	Alcoholic beverage	\$
1	Alaska	62.2
2	Washington	51.2
3	Tennessee	45.0
4	Alabama	43.8
5	Kansas	41.2
6	North Carolina	39.2
7	Texas	36.6
8	Vermont	35.8
9	Hawaii	35.5
10	Montana	34.1
11	South Carolina	32.9
12	Georgia	31.1
13	Pennsylvania	27.8
14	Florida	27.6
15	Oklahoma	27.4
16	Kentucky	27.1
17	Illinois	26.2
18	Virginia	24.4
19	New Mexico	20.3
20	Delaware	19.4
21	South Dakota	18.8
22	Arkansas	18.2
23	Connecticut	16.9
24	Utah	16.3
25	Minnesota	15.5
26	Nebraska	15.5
27	Nevada	15.3
28	New Jersey	15.3
29	Michigan	15.2
30	Mississippi	14.2
31	New York	13.4
32	West Virginia	13.3
33	Louisiana	13.2
34	Maine	13.1
35	North Dakota	12.4
36	Rhode Island	12.2
37	Massachusetts	11.8
38	Arizona	10.6
39	Wisconsin	9.9
40	Ohio	9.5
41	California	9.2
42	DC	8.3
43	Colorado	7.6
44	New Hampshire	7.4
45	Indiana	6.8
46	Missouri	5.7
47	Maryland	5.3
48	Idaho	5.1
49	Iowa	4.8
50	Oregon	4.5
51	Wyoming	3.1
	United States	20.8

Rank	Tobacco products	\$
1	New Hampshire	163.2
2	Delaware	133.1
3	Alaska	131.0
4	Vermont	128.1
5	Rhode Island	124.8
6	Connecticut	116.5
7	Wisconsin	114.4
8	Maine	105.2
9	Michigan	97.7
10	New Jersey	89.6
11	Hawaii	88.6
12	Pennsylvania	87.9
13	Montana	87.4
14	New York	87.1
15	Massachusetts	86.9
16	Arkansas	84.0
17	Minnesota	78.8
18	Oklahoma	77.4
19	Ohio	74.8
20	Iowa	73.6
21	South Dakota	73.3
22	Indiana	71.4
23	Maryland	70.4
24	Washington	69.0
25	Oregon	66.1
26	Kentucky	63.3
27	West Virginia	59.1
28	Illinois	58.2
29	DC	57.5
30	Texas	57.3
31	Mississippi	52.9
32	Arizona	49.4
33	Wyoming	45.8
34	Utah	44.0
35	Tennessee	43.6
36	North Dakota	41.2
37	Colorado	40.3
38	Nevada	37.8
39	Nebraska	36.7
40	Kansas	36.1
41	New Mexico	36.1
42	Alabama	33.8
43	Virginia	32.4
44	Idaho	30.6
45	North Carolina	30.5
46	Louisiana	29.1
47	California	23.8
48	Georgia	23.2
49	Florida	20.0
50	Missouri	19.8
51	South Carolina	5.6
	United States	56.5

APPENDIX 3
STATE AND LOCAL REVENUE PER PERSON

Rank	Public utilities	\$
1	DC	320.1
2	Florida	272.6
3	Illinois	218.6
4	Hawaii	211.8
5	Alabama	165.2
6	Washington	157.5
7	New Jersey	114.7
8	Pennsylvania	109.5
9	Maryland	104.6
10	California	101.1
11	West Virginia	98.7
12	Rhode Island	98.0
13	Nevada	95.0
14	Ohio	93.5
15	Connecticut	92.2
16	New York	91.6
17	Virginia	90.1
18	Missouri	85.0
19	Kentucky	84.6
20	Oregon	82.7
21	Kansas	74.7
22	North Dakota	73.6
23	Texas	72.0
24	Delaware	71.2
25	Wisconsin	68.0
26	Nebraska	66.0
27	New Hampshire	63.6
28	Iowa	62.0
29	Utah	52.6
30	Arkansas	50.8
31	Montana	49.9
32	Oklahoma	48.5
33	Louisiana	48.1
34	Indiana	46.2
35	Wyoming	43.8
36	New Mexico	40.4
37	North Carolina	39.6
38	Georgia	35.0
39	Arizona	31.4
40	Colorado	31.1
41	Maine	26.4
42	South Carolina	24.8
43	Vermont	24.7
44	Mississippi	19.9
45	Minnesota	19.8
46	South Dakota	19.5
47	Idaho	16.2
48	Tennessee	15.4
49	Michigan	9.2
50	Alaska	6.5
51	Massachusetts	3.6
	United States	92.0

Rank	Other selective sales	\$
1	Vermont	651.9
2	Nevada	601.1
3	Minnesota	546.4
4	Connecticut	452.5
5	New York	400.8
6	West Virginia	378.7
7	Maryland	354.5
8	Hawaii	340.6
9	New Hampshire	320.5
10	Louisiana	311.2
11	North Dakota	294.8
12	Texas	288.1
13	Indiana	284.0
14	Pennsylvania	283.7
15	Rhode Island	281.6
16	DC	268.0
17	Illinois	260.2
18	Washington	251.3
19	Mississippi	250.6
20	Kentucky	229.7
21	Colorado	221.4
22	Tennessee	218.2
23	Virginia	208.4
24	Delaware	208.1
25	Alaska	204.2
26	Maine	193.3
27	South Dakota	191.0
28	Michigan	185.8
29	Massachusetts	181.9
30	New Jersey	180.0
31	Alabama	178.5
32	Montana	170.7
33	Missouri	168.6
34	Utah	167.8
35	Oregon	162.6
36	New Mexico	156.5
37	South Carolina	154.8
38	Iowa	154.1
39	Arkansas	154.1
40	North Carolina	137.4
41	Georgia	128.7
42	Wisconsin	127.4
43	Oklahoma	123.8
44	Florida	118.6
45	California	116.2
46	Ohio	114.5
47	Arizona	102.0
48	Idaho	91.4
49	Kansas	81.0
50	Wyoming	75.3
51	Nebraska	43.3
	United States	216.4

Rank	Individual income	\$
1	New York	2,435.2
2	DC	2,405.8
3	Connecticut	2,053.9
4	Maryland	1,965.3
5	Massachusetts	1,809.6
6	Oregon	1,506.2
7	Minnesota	1,493.9
8	California	1,460.7
9	Delaware	1,375.1
10	Virginia	1,260.3
11	New Jersey	1,259.3
12	Illinois	1,206.6
13	Wisconsin	1,184.6
14	Ohio	1,162.7
15	Pennsylvania	1,123.3
16	Hawaii	1,119.0
17	Maine	1,085.9
18	North Carolina	1,075.9
19	Kentucky	1,062.0
20	Rhode Island	1,029.0
21	Iowa	1,020.4
22	Kansas	1,008.4
23	Nebraska	998.2
24	Vermont	955.5
25	Colorado	952.6
26	West Virginia	946.4
27	Indiana	935.7
28	Missouri	907.3
29	Montana	902.3
30	Utah	876.3
31	Georgia	830.0
32	Arkansas	817.4
33	Idaho	766.0
34	Michigan	744.0
35	Oklahoma	732.9
36	South Carolina	662.6
37	Alabama	649.4
38	North Dakota	631.5
39	New Mexico	553.7
40	Louisiana	540.9
41	Mississippi	504.1
42	Arizona	478.3
43	New Hampshire	61.9
44	Tennessee	28.5
45	Alaska	0.0
45	Florida	0.0
45	Nevada	0.0
45	South Dakota	0.0
45	Texas	0.0
45	Washington	0.0
45	Wyoming	0.0
	United States	986.4

APPENDIX 3
STATE AND LOCAL REVENUE PER PERSON

Rank	Corporate income	\$
1	Alaska	916.7
2	DC	751.9
3	New York	539.6
4	New Hampshire	395.5
5	North Dakota	314.8
6	Massachusetts	303.0
7	Delaware	294.5
8	Illinois	271.8
9	New Jersey	218.3
10	California	211.0
11	Minnesota	199.4
12	Tennessee	191.6
13	Connecticut	175.2
14	Maine	174.8
15	Pennsylvania	168.2
16	Wisconsin	163.6
17	Kentucky	157.9
18	Vermont	154.2
19	Maryland	150.7
20	Iowa	139.0
21	Arkansas	137.5
22	New Mexico	135.3
23	Mississippi	132.9
24	Montana	132.7
25	Nebraska	127.2
26	North Carolina	126.4
27	Oregon	125.5
28	Indiana	121.9
29	Idaho	119.1
30	Oklahoma	117.8
31	Rhode Island	117.3
32	Kansas	110.7
33	Florida	105.0
34	West Virginia	103.7
35	Virginia	103.5
36	Arizona	100.1
37	Colorado	96.2
38	Utah	91.9
39	Alabama	86.1
40	Michigan	81.4
41	South Dakota	72.6
42	Louisiana	63.5
43	Missouri	62.9
44	Georgia	60.2
45	Hawaii	58.3
46	South Carolina	54.1
47	Ohio	30.4
48	Nevada	0.0
48	Texas	0.0
48	Washington	0.0
48	Wyoming	0.0
	United States	157.4

Rank	Motor vehicle license	\$
1	Hawaii	261.7
2	Oklahoma	177.7
3	Iowa	176.4
4	North Dakota	155.0
5	Montana	149.5
6	Wyoming	145.4
7	Illinois	129.4
8	Oregon	126.6
9	Minnesota	119.0
10	Nebraska	114.3
11	Vermont	102.7
12	Colorado	100.6
13	Alaska	100.2
14	California	94.6
15	South Dakota	92.9
16	Michigan	92.4
17	Idaho	86.1
18	Texas	83.5
19	Wisconsin	81.3
20	New York	80.3
21	Maryland	76.0
22	Maine	74.7
23	Washington	74.3
24	Virginia	73.5
25	Kansas	71.6
26	New Hampshire	71.4
27	Ohio	71.0
28	New Jersey	68.5
29	Florida	68.4
30	Tennessee	66.6
31	Pennsylvania	65.8
32	North Carolina	65.0
33	Nevada	59.2
34	Indiana	59.2
35	Connecticut	58.3
36	Massachusetts	57.0
37	Utah	56.2
38	Delaware	54.6
39	Rhode Island	54.5
40	Kentucky	53.1
41	Arkansas	52.4
42	New Mexico	52.3
43	DC	52.0
44	Missouri	47.5
45	Alabama	46.1
46	Mississippi	45.2
47	South Carolina	42.9
48	Georgia	31.4
49	Louisiana	29.6
50	Arizona	28.4
51	West Virginia	1.8
	United States	78.3

Rank	All other taxes	\$
1	Alaska	8,135.5
2	North Dakota	4,825.1
3	Wyoming	1,901.4
4	Delaware	1,574.4
5	DC	852.4
6	West Virginia	533.9
7	Nevada	531.0
8	Montana	508.8
9	New Mexico	431.8
10	Texas	386.8
11	Oklahoma	342.1
12	Pennsylvania	336.9
13	New York	331.8
14	Ohio	303.7
15	Oregon	302.7
16	Louisiana	294.1
17	Washington	269.0
18	South Dakota	266.5
19	California	255.7
20	Tennessee	248.9
21	Maryland	242.0
22	New Jersey	241.2
23	Alabama	231.0
24	Virginia	230.8
25	Nebraska	219.3
26	New Hampshire	218.0
27	Massachusetts	216.8
28	South Carolina	210.0
29	Minnesota	208.9
30	Florida	208.6
31	Mississippi	196.7
32	Connecticut	176.0
33	Maine	175.3
34	Kentucky	167.4
35	Missouri	154.1
36	Illinois	150.7
37	Wisconsin	148.6
38	Idaho	148.5
39	Colorado	147.0
40	Vermont	145.9
41	North Carolina	130.9
42	Arkansas	126.3
43	Iowa	122.1
44	Kansas	120.7
45	Utah	118.6
46	Rhode Island	112.6
47	Hawaii	104.7
48	Arizona	101.6
49	Indiana	99.7
50	Michigan	97.6
51	Georgia	59.9
	United States	272.3

APPENDIX 3
STATE AND LOCAL REVENUE PER PERSON

Rank	Charges and miscellaneous general revenue	\$
1	Alaska	7,385.1
2	Wyoming	4,605.1
3	Delaware	2,982.7
4	DC	2,798.7
5	North Dakota	2,636.2
6	South Carolina	2,601.9
7	Iowa	2,539.7
8	New York	2,446.2
9	New Mexico	2,359.2
10	Kansas	2,355.9
11	Colorado	2,342.9
12	Oregon	2,321.7
13	Washington	2,271.5
14	California	2,225.6
15	Louisiana	2,198.6
16	Florida	2,175.1
17	Alabama	2,169.0
18	Utah	2,152.3
19	Virginia	2,144.8
20	North Carolina	2,077.1
21	Mississippi	2,072.6
22	West Virginia	2,043.9
23	Rhode Island	2,031.3
24	Michigan	2,005.5
25	Hawaii	2,001.5
26	Nebraska	2,000.8
27	Minnesota	1,979.3
28	Oklahoma	1,973.8
29	Ohio	1,938.4
30	Massachusetts	1,917.6
31	Wisconsin	1,864.3
32	Indiana	1,861.7
33	New Jersey	1,811.9
34	Montana	1,806.6
35	Pennsylvania	1,804.8
36	Vermont	1,788.2
37	Texas	1,776.5
38	New Hampshire	1,747.2
39	Missouri	1,704.2
40	South Dakota	1,703.5
41	Kentucky	1,678.9
42	Idaho	1,676.2
43	Maryland	1,657.4
44	Tennessee	1,640.7
45	Georgia	1,601.1
46	Arkansas	1,532.3
47	Arizona	1,525.8
48	Illinois	1,508.9
49	Maine	1,507.4
50	Nevada	1,488.0
51	Connecticut	1,323.4
	United States	2,007.1

Rank	Current charges	\$
1	Wyoming	2,615.7
2	South Carolina	1,987.7
3	Iowa	1,946.2
4	Alaska	1,905.3
5	Alabama	1,738.1
6	Mississippi	1,720.5
7	Washington	1,718.0
8	Kansas	1,673.5
9	Oregon	1,672.8
10	North Carolina	1,626.3
11	Colorado	1,625.9
12	North Dakota	1,623.9
13	California	1,609.6
14	Utah	1,590.2
15	Delaware	1,583.7
16	Hawaii	1,558.8
17	Florida	1,518.6
18	Virginia	1,480.9
19	Nebraska	1,445.2
20	Michigan	1,438.8
21	New York	1,419.1
22	Louisiana	1,404.6
23	Indiana	1,372.8
24	Ohio	1,343.8
25	Minnesota	1,305.5
26	Pennsylvania	1,282.6
27	Oklahoma	1,279.0
28	Wisconsin	1,276.5
29	West Virginia	1,233.0
30	Idaho	1,206.7
31	Georgia	1,192.9
32	Kentucky	1,179.0
33	Vermont	1,171.7
34	New Jersey	1,169.0
35	Texas	1,167.8
36	Missouri	1,154.0
37	Massachusetts	1,138.5
38	Tennessee	1,111.7
39	Montana	1,103.5
40	New Mexico	1,103.3
41	Maryland	1,095.6
42	Arizona	1,078.9
43	Arkansas	1,058.7
44	DC	1,052.7
45	Rhode Island	1,047.2
46	Nevada	1,035.8
47	New Hampshire	990.5
48	Maine	982.2
49	Illinois	942.3
50	South Dakota	941.9
51	Connecticut	816.9
	United States	1,369.7

Rank	Miscellaneous general revenue	\$
1	Alaska	5,479.8
2	Wyoming	1,989.3
3	DC	1,746.0
4	Delaware	1,399.0
5	New Mexico	1,256.0
6	New York	1,027.1
7	North Dakota	1,012.3
8	Rhode Island	984.1
9	West Virginia	810.9
10	Louisiana	794.1
11	Massachusetts	779.1
12	South Dakota	761.6
13	New Hampshire	756.7
14	Colorado	717.0
15	Montana	703.0
16	Oklahoma	694.8
17	Kansas	682.4
18	Minnesota	673.8
19	Virginia	664.0
20	Florida	656.5
21	Oregon	648.9
22	New Jersey	642.9
23	Vermont	616.5
24	California	616.1
25	South Carolina	614.2
26	Texas	608.8
27	Ohio	594.6
28	Iowa	593.5
29	Wisconsin	587.8
30	Michigan	566.8
31	Illinois	566.6
32	Utah	562.1
33	Maryland	561.8
34	Nebraska	555.6
35	Washington	553.5
36	Missouri	550.2
37	Tennessee	529.0
38	Maine	525.2
39	Pennsylvania	522.2
40	Connecticut	506.6
41	Kentucky	499.9
42	Indiana	489.0
43	Arkansas	473.6
44	Idaho	469.5
45	Nevada	452.2
46	North Carolina	450.8
47	Arizona	446.9
48	Hawaii	442.7
49	Alabama	430.9
50	Georgia	408.2
51	Mississippi	352.1
	United States	637.4

APPENDIX 3
STATE AND LOCAL REVENUE PER PERSON

Rank	Utility revenue	\$
1	Nebraska	2,175.7
2	DC	1,680.8
3	Tennessee	1,386.4
4	Washington	882.2
5	New York	752.9
6	South Carolina	740.5
7	Arizona	710.8
8	Utah	661.5
9	California	659.8
10	Alabama	617.4
11	Colorado	534.7
12	Kansas	506.8
13	Florida	504.5
14	Texas	501.7
15	Massachusetts	498.1
16	Alaska	494.3
17	Georgia	489.4
18	Delaware	480.2
19	Oklahoma	479.1
20	North Carolina	442.6
21	Minnesota	401.7
22	South Dakota	390.2
23	Missouri	388.3
24	Kentucky	383.4
25	Wyoming	380.7
26	Vermont	368.1
27	Nevada	366.2
28	Oregon	362.1
29	Iowa	348.1
30	Arkansas	341.5
31	Indiana	335.3
32	Wisconsin	326.2
33	Illinois	316.7
34	Mississippi	302.0
35	New Mexico	283.7
36	Louisiana	271.0
37	Michigan	269.4
38	Hawaii	246.7
39	Ohio	242.2
40	North Dakota	237.6
41	New Jersey	237.5
42	Connecticut	226.4
43	Pennsylvania	226.0
44	Virginia	218.9
45	Rhode Island	209.6
46	Maryland	156.9
47	Idaho	132.0
48	West Virginia	127.2
49	Montana	125.8
50	Maine	99.6
51	New Hampshire	91.9
	United States	487.0

Rank	Liquor store revenue	\$
1	New Hampshire	423.5
2	Wyoming	164.3
3	Pennsylvania	130.1
4	Oregon	120.4
5	Utah	95.8
6	Mississippi	91.1
7	Washington	89.7
8	Michigan	86.8
9	Idaho	80.6
10	Iowa	80.3
11	Montana	78.6
12	Vermont	78.2
13	Virginia	75.2
14	Ohio	74.8
15	North Carolina	63.5
16	Minnesota	59.0
17	Alabama	55.7
18	West Virginia	47.6
19	Maryland	45.6
20	South Dakota	32.9
21	Alaska	5.7
22	Maine	0.0
23	Arizona	0.0
23	Arkansas	0.0
23	California	0.0
23	Colorado	0.0
23	Connecticut	0.0
23	Delaware	0.0
23	DC	0.0
23	Florida	0.0
23	Georgia	0.0
23	Hawaii	0.0
23	Illinois	0.0
23	Indiana	0.0
23	Kansas	0.0
23	Kentucky	0.0
23	Louisiana	0.0
23	Massachusetts	0.0
23	Missouri	0.0
23	Nebraska	0.0
23	Nevada	0.0
23	New Jersey	0.0
23	New Mexico	0.0
23	New York	0.0
23	North Dakota	0.0
23	Oklahoma	0.0
23	Rhode Island	0.0
23	South Carolina	0.0
23	Tennessee	0.0
23	Texas	0.0
23	Wisconsin	0.0
	United States	26.8

Rank	Insurance trust revenue (1)	\$
1	Montana	1,927.9
2	DC	1,478.1
3	California	1,437.7
4	Alabama	1,370.5
5	New York	1,337.5
6	Vermont	1,331.0
7	Nevada	1,193.8
8	North Carolina	1,117.4
9	Michigan	1,086.1
10	Rhode Island	1,083.7
11	Ohio	1,067.9
12	Wyoming	1,066.5
13	North Dakota	1,059.1
14	Alaska	990.0
15	Pennsylvania	949.4
16	Texas	923.8
17	Washington	889.3
18	Connecticut	843.7
19	Massachusetts	833.0
20	Minnesota	828.7
21	Wisconsin	811.3
22	Iowa	808.9
23	Missouri	786.7
24	Illinois	757.1
25	Colorado	754.2
26	Oregon	749.0
27	Kentucky	717.0
28	Idaho	680.0
29	Delaware	650.7
30	Florida	648.7
31	South Carolina	634.1
32	New Jersey	619.9
33	Tennessee	585.3
34	Arizona	584.6
35	New Hampshire	574.4
36	Indiana	568.5
37	Oklahoma	531.2
38	Maryland	529.5
39	New Mexico	515.3
40	Mississippi	490.0
41	West Virginia	478.1
42	South Dakota	461.2
43	Nebraska	456.0
44	Arkansas	453.5
45	Georgia	451.1
46	Hawaii	444.5
47	Virginia	426.2
48	Utah	409.4
49	Kansas	385.2
50	Louisiana	362.3
51	Maine	333.0
	United States	884.0