

2012-13 STATE AND LOCAL GOVERNMENT TAX AND REVENUE RANKINGS

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STATE AND LOCAL GOVERNMENT TAX AND REVENUE RANKINGS

NOTE: State and local government revenues and the calculated rankings contained in this report are based on the 2013 State & Local Government survey conducted by the U.S. Census Bureau. A closer examination of the data shows Wisconsin's 2012-13 property tax collections as \$10.6 billion. By comparison, the collections data published by the Wisconsin DOR shows 2012-13 property tax collections of \$9.4 billion. The difference is largely the result of the Census Bureau not subtracting the property tax credits from the property tax amount.

The Census Bureau indicated that a sampling error and a change in estimation methodology may have resulted in higher 2013 property tax figures for Wisconsin. The Census Bureau intends to adjust these figures and will account for the property tax credits in future data releases.

This report includes revisions to Census data to reflect the state's property tax credits using actual levy and credit data for 2012-13.

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 2012-13 Annual Survey of Government Finances published by the U.S. Census Bureau and modified to properly account for the state's property tax credits.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 2012 and personal income data from the Bureau of Economic Analysis, U.S. Department of Commerce for 2012, released September 30, 2015.

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 2012-13 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 16th highest in the nation (Table 1).

1. State and Local Government Finances by Level of Government and by State: 2012-13, U.S. Census.
<http://www.census.gov/govs/local/>

TABLE 1
ALL TAXES

State and Local Government revenues 2012-2013	Per \$1,000 of Personal Income		
	Wisconsin	Rank	Wisc. % U.S.
Property	38.8	11	118.5%
Sales and Gross receipts	31.0	40	86.9%
Individual Income	29.7	11	122.1%
Corporate Income	3.9	17	103.1%
Motor Vehicle License	1.9	22	103.7%
Other taxes	3.4	41	54.1%
= ALL TAXES	108.8	16	103.9%

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 26th) and miscellaneous general revenue (Rank 30th) to taxes increases the total amount collected per \$1,000 of personal income from \$108.8 to \$153.9 and lowers Wisconsin's rank from 16th to 22nd (Table 2). Wisconsin's general revenues from own sources is 101.6% of the U.S. average relative to personal income.

TABLE 2
GENERAL REVENUE FROM OWN SOURCES

State and Local Government Revenues 2012-2013	Per \$1,000 of Personal Income		
	Wisconsin	Rank	Wisc. % U.S.
Property	38.8	11	118.5%
Sales and Gross receipts	31.0	40	86.9%
Individual Income	29.7	11	122.1%
Corporate Income	3.9	17	103.1%
Motor Vehicle License	1.9	22	103.7%
Other taxes	3.4	41	54.1%
= ALL TAXES	108.8	16	103.9%
adding			
Current Charges	31.4	26	98.2%
Miscellaneous General Revenue	13.7	30	92.2%
=GENERAL REVENUE FROM OWN SOURCES	153.9	22	101.6%

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 2012 -13, Wisconsin ranked 37th in intergovernmental revenue and intergovernmental revenues accounted for \$39.2 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 \$193.1 and lowers Wisconsin's rank to 29th.

TABLE 3
GENERAL REVENUE

State and Local Government Revenues 2012-2013	Per \$1,000 of Personal Income		
	Wisconsin	Rank	Wisc. % U.S.
Property	38.8	11	118.5%
Sales and Gross receipts	31.0	40	86.9%
Individual Income	29.7	11	122.1%
Corporate Income	3.9	17	103.1%
Motor Vehicle License	1.9	22	103.7%
Other taxes	3.4	41	54.1%
= ALL TAXES	108.8	16	103.9%
adding			
Current Charges	31.4	26	98.2%
Miscellaneous General Revenue	13.7	30	92.2%
=GENERAL REVENUE FROM OWN SOURCES	153.9	22	101.6%
adding			
Intergovernmental Revenue	39.2	37	93.1%
=GENERAL REVENUE	193.1	29	99.8%

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 2012-2013	Per \$1,000 of Personal Income		
	Wisconsin	Rank	Wisc. % U.S.
Property	38.8	11	118.5%
Sales and Gross receipts	31.0	40	86.9%
Individual Income	29.7	11	122.1%
Corporate Income	3.9	17	103.1%
Motor Vehicle License	1.9	22	103.7%
Other taxes	3.4	41	54.1%
= ALL TAXES	108.8	16	103.9%
adding			
Current Charges	31.4	26	98.2%
Miscellaneous General Revenue	13.7	30	92.2%
=GENERAL REVENUE FROM OWN SOURCES	153.9	22	101.6%
adding			
Intergovernmental Revenue	39.2	37	93.1%
=GENERAL REVENUE	193.1	29	99.8%
adding			
Utility Revenue	9.0	29	79.1%
Liquor Store Revenue	0.0	22	0.0%
Insurance Trust Revenue	59.2	4	146.4%
= TOTAL REVENUE	261.3	19	106.2%

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 2012 -13, Wisconsin ranked 29th 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.

The Wisconsin Retirement System (WRS) includes the pension funds available through most public employers in Wisconsin, except the City of Milwaukee and Milwaukee County. Under the 2011 Wisconsin Act 10 employees of Wisconsin Retirement System (WRS) employers, and the City and County of Milwaukee contribute 50% of the annual pension payment

Approximately 595,000 people participated in WRS in FY13, an increase of 0.7% over the previous year. The Wisconsin Retirement System (WRS) was the 7th largest public pension fund in the US, according to

the data compiled by the US Census Bureau, as reported in the 2013 Annual Survey of Public-Employee Retirement Systems.²

TABLE 5
State- and Locally-Administered Defined Benefit
Pension Systems - 2013

	State	in \$1,000
1	California	473,868,201
2	New York	254,160,269
3	Texas	182,603,862
4	Ohio	157,651,121
5	Florida	137,247,046
6	Illinois	94,058,483
7	Wisconsin	84,118,986
8	North Carolina	79,490,561
9	Pennsylvania	76,528,847
10	Georgia	75,254,169
	United States	2,724,750,000

Source: 2014 Survey of Public Pensions: State & Local
Data <https://www.census.gov/govs/retire/>

The public pension funds of the Wisconsin Retirement System (WRS) are invested by the State of Wisconsin Investment Board (SWIB) and allocated to two funds: the Core Trust Fund and the variable Fund. According to the data published by SWIB³, invested assets of the Core Trust Fund amounted to \$83.4 billion with a net investment position of \$80.3 billion at the end of fiscal year 2013. Approximately 17% of WRS members participate in the Variable Trust Fund, with total assets of \$6.5 billion a net investment position of \$6.2 billion

According to the U.S. Census state-and locally-administered pension plans showed positive earnings on investments in 2013. Gains on investments totaled \$383.3 billion in 2013, 311.9 percent higher than the 2012 earnings, which totaled \$93.1 billion.

Net investment income on retirement assets administered by SWIB increased by approximately \$1.5 billion in 2013, from a \$9.9 billion gain to an \$11.3 billion gain³. This included an increase in Core Trust Fund income of \$0.7 billion, from a \$9.0 billion gain to a \$9.7 billion gain, and an increase in Variable Trust Fund income of \$0.8 billion, from a \$0.8 billion gain to a \$1.6 billion gain. The Core Trust Fund realized a 13.6% investment return, while the equity-based Variable Trust Fund experienced a 29.0% return.

Sizable gains in investment income increased significantly the amount of Insurance trust revenue. In FY13 insurance trust revenues increased to 4th from 21st FY12 and to 146.4% of the US average from 95.3% in FY12.

As a consequence of a significant increase in Insurance trust revenues, Total Revenue increased from \$228.3 per \$1,000 of personal income in FY12 to \$261.3 in FY13 and its rank increased from 30th in FY12 to 19th in FY13.

² <http://www2.census.gov/govs/retire/g13-aspp-sl.pdf>

³ <http://etf.wi.gov/about/2013-cafr.pdf>

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 2013, 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 \$42,463. Consequently, Wisconsin's per capita income was 95.93% of the U.S. average.⁴

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 6
Wisconsin State and Local Government Revenues 2012-2013

State & Local	Per \$1,000 of Personal Income		Per Person	
	Wisconsin	Rank	Wisconsin	Rank
Property	38.8	11	1,648	14
Sales and Gross Receipts	31.0	40	1,318	36
Individual Income	29.7	11	1,263	14
Corporate Income	3.9	17	167	17
Motor Vehicle License	1.9	22	79	23
Other Taxes	3.4	41	144	42
= ALL TAXES	108.8	16	4,618	20
adding				
Current charges	31.4	26	1,332	27
Miscellaneous General Revenue	13.7	30	580	36
= GENERAL REVENUE FROM OWN SOURCES	153.9	22	6,531	23
adding				
Intergovernmental revenue	39.2	37	1,663	40
= GENERAL REVENUE	193.1	29	8,194	30
adding				
Utility revenue	9.0	29	381	25
Liquor store revenue	0.0	22	0	22
Insurance trust revenue	59.2	4	2,515	4
= REVENUE	261.3	19	11,090	19

⁴ 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.

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 2012-13, Wisconsin local governments had the 37th 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 2012-2013

State and Local	Per \$1,000			Per Person		
	Wisconsin	Wisconsin % U.S.	Rank	Wisconsin	Wisconsin % U.S.	Rank
Revenue	261.3	106.2%	19	11,090	101.9%	19
General Revenue	193.1	99.8%	29	8,194	95.7%	30
Intergovernmental Revenue	39.2	93.1%	37	1,663	89.3%	40
General Revenue from Own Sources	153.9	101.6%	22	6,531	97.4%	23
Taxes	108.8	103.9%	16	4,618	99.7%	20
Property	38.8	118.5%	11	1,648	113.7%	14
Sales and Gross Receipts	31.0	86.9%	40	1,318	83.4%	36
General Sales	19.6	83.4%	35	833	80.0%	34
Selective Sales	11.4	93.6%	31	484	89.8%	28
Motor Fuel	4.0	133.7%	10	169	128.3%	10
Alcoholic Beverage	0.2	49.5%	38	10	47.5%	39
Tobacco Products	2.6	198.1%	7	110	190.0%	7
Public Utilities	1.5	73.6%	24	64	70.6%	26
Other Selective Sales	3.1	57.3%	44	130	54.9%	45
Individual Income	29.7	122.1%	11	1,263	117.2%	14
Corporate Income	3.9	103.1%	17	167	98.9%	17
Motor Vehicle License	1.9	103.7%	22	79	99.4%	23
Other Taxes	3.4	54.1%	41	144	51.9%	42
Charges and miscellaneous General Revenue	45.0	96.3%	29	1,913	92.4%	31
Current charges	31.4	98.2%	26	1,332	94.2%	27
Education	10.1	119.1%	23	428	114.3%	24
Institutions of Higher Education	9.0	122.1%	20	380	117.1%	23
School Lunch Sales (gross)	0.6	147.2%	9	27	141.2%	14
Hospitals	5.9	63.0%	34	250	60.5%	34
Highways	0.7	59.9%	19	28	57.5%	20
Air Transportation (Airports)	0.7	44.8%	32	28	43.0%	34
Parking Facilities	0.3	150.2%	8	13	144.1%	11
Sea and Inland Port Facilities	0.0	13.4%	24	2	12.9%	24
Natural Resources	0.4	113.0%	16	17	108.4%	15
Parks and Recreation	0.9	127.4%	11	39	122.2%	12
Housing and Community						
Development	0.4	85.2%	22	16	81.8%	23
Sewerage	3.6	100.0%	18	155	96.0%	20
Solid Waste Management	0.9	77.4%	34	40	74.2%	32
Other Charges	7.5	160.0%	6	318	153.5%	6
Miscellaneous General Revenue	13.7	92.2%	30	580	88.4%	36
Interest Earnings	3.8	102.8%	26	160	98.6%	26
Special Assessments	0.3	59.4%	24	13	57.0%	24
Sale of Property	0.2	82.1%	24	9	78.7%	22
Other General Revenue	9.4	90.3%	36	399	86.7%	34

APPENDIX 1 (cont.)
Wisconsin State and Local Government Revenues 2012-2013

State and Local	Per \$1,000			Per Person		
	Wisconsin	Wisconsin % U.S.	Rank	Wisconsin	Wisconsin % U.S.	Rank
Utility Revenue	9.0	79.1%	29	381	75.8%	25
Water supply	2.7	64.7%	38	116	62.1%	39
Electric power	5.9	106.7%	15	252	102.4%	16
Gas supply	0.0	0.0%	35	0	0.0%	35
Transit	0.3	28.6%	22	13	27.4%	24
Liquor Store Revenue	0.0	0.0%	22	0	0.0%	22
Insurance Trust Revenue	59.2	146.4%	4	2,515	140.4%	4
Unemployment Compensation	7.2	133.7%	8	304	128.3%	11
Employee Retirement	52.1	155.4%	3	2,211	149.1%	3
Workers' Compensation	0.0	1.4%	38	1	1.4%	38
Other Insurance Trust Revenue	0.0	0.0%	12	0	0.0%	12

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

Rank	Revenue	\$
1	Alaska	454.6
2	Wyoming	344.5
3	DC	321.8
4	New York	315
5	New Mexico	303.2
6	Mississippi	301.2
7	Oregon	298.8
8	North Dakota	286.8
9	California	278.1
10	Ohio	275.2
11	West Virginia	275
12	Vermont	267.7
13	Nebraska	267.3
14	Delaware	266
15	Montana	265.5
16	South Carolina	265.1
17	Hawaii	264.3
18	Utah	263
19	Wisconsin (revised)	261.3
20	Alabama	257.2
21	Minnesota	255.9
22	Iowa	254.5
23	Louisiana	252.4
24	Rhode Island	250.1
25	Arkansas	249.3
26	Michigan	249.1
27	Maine	248.3
28	Kentucky	242.6
29	North Carolina	242.5
30	Missouri	239.1
31	Washington	238.5
32	Arizona	237.4
33	Illinois	234.8
34	Georgia	233.3
35	Nevada	233.1
36	Tennessee	227.8
37	Colorado	227.7
38	Idaho	227.5
39	Kansas	227
40	Oklahoma	226.4
41	Indiana	226
42	Pennsylvania	225.8
43	South Dakota	224.2
44	Florida	214.4
45	Massachusetts	213.1
46	New Jersey	210.8
47	Texas	205.1
48	Maryland	204.4
49	Connecticut	201.8
50	Virginia	193.1
51	New Hampshire	180.9
	United States	246.0

Rank	General Revenue	\$
1	Alaska	398.5
2	Wyoming	280.7
3	DC	272.8
4	North Dakota	260.7
5	Mississippi	248
6	New York	247
7	New Mexico	246.8
8	West Virginia	237.2
9	Vermont	235.6
10	Delaware	225.7
11	Hawaii	224.2
12	Oregon	223.2
13	Maine	215.4
14	Iowa	212.3
15	Louisiana	211.6
16	South Carolina	210.1
17	Utah	207.9
18	Rhode Island	207.6
19	Montana	205.2
20	Ohio	205
21	Michigan	203.2
22	Minnesota	202.3
23	Alabama	201.5
24	Arkansas	200
25	Indiana	198.2
26	California	197.5
27	North Carolina	195.7
28	Kentucky	195.7
29	Wisconsin (revised)	193.1
30	Nebraska	192.6
31	Kansas	192.3
32	Idaho	186.6
33	Pennsylvania	185.2
34	Illinois	185.1
35	Arizona	183.8
36	Oklahoma	181.3
37	Colorado	180.6
38	Washington	179.7
39	New Jersey	179.4
40	Missouri	179.3
41	Georgia	176.9
42	Massachusetts	173.6
43	Maryland	173.2
44	Nevada	172.8
45	Florida	171.3
46	Texas	169.2
47	Tennessee	168.6
48	South Dakota	166.7
49	Connecticut	166.3
50	Virginia	159.2
51	New Hampshire	147.7
	United States	193.5

Rank	Intergovernmental Revenue	\$
1	DC	90.9
2	Mississippi	80.3
3	Alaska	78.6
4	New Mexico	75.6
5	Wyoming	73.2
6	Vermont	70.1
7	West Virginia	68.1
8	Louisiana	62.2
9	Montana	61.3
10	Oregon	59.5
11	Maine	56.3
12	Arkansas	56.2
13	Kentucky	54.2
14	Alabama	52.9
15	Rhode Island	51.8
16	Michigan	51.7
17	New York	51.2
18	Ohio	49.5
19	Delaware	48.8
20	Iowa	48.8
21	Idaho	47.8
22	Indiana	47.6
23	Utah	47.4
24	South Dakota	47.1
25	North Carolina	47.0
26	Oklahoma	46.9
27	Arizona	46.3
28	Missouri	46.0
29	Tennessee	45.9
30	North Dakota	44.7
31	Hawaii	43.8
32	Georgia	42.7
33	South Carolina	42.4
34	Nebraska	41.5
35	Pennsylvania	41.1
36	Minnesota	39.4
37	Wisconsin	39.2
38	Massachusetts	38.8
39	California	36.9
40	Texas	36.6
41	Maryland	36.1
42	Washington	35.2
43	Florida	35.2
44	Illinois	34.1
45	Colorado	32.4
46	Kansas	32.0
47	Nevada	30.8
48	New Jersey	30.1
49	Connecticut	29.2
50	Virginia	27.7
51	New Hampshire	27.3
	United States	42.0

APPENDIX 2 (cont.)
STATE AND LOCAL REVENUES PER \$1,000

Rank	General Revenue from Own Sources	\$
1	Alaska	319.9
2	North Dakota	216
3	Wyoming	207.5
4	New York	195.8
5	DC	181.9
6	Hawaii	180.4
7	Delaware	176.8
8	New Mexico	171.2
9	West Virginia	169.1
10	South Carolina	167.7
11	Mississippi	167.6
12	Vermont	165.5
13	Oregon	163.7
14	Iowa	163.5
15	Minnesota	162.8
16	California	160.7
17	Utah	160.5
18	Kansas	160.3
19	Maine	159
20	Rhode Island	155.8
21	Ohio	155.5
22	Wisconsin (revised)	153.9
23	Michigan	151.5
24	Nebraska	151.1
25	Illinois	151.1
26	Indiana	150.6
27	Louisiana	149.4
28	New Jersey	149.2
29	North Carolina	148.8
30	Alabama	148.6
31	Colorado	148.3
32	Washington	144.5
33	Pennsylvania	144.1
34	Montana	143.9
35	Arkansas	143.8
36	Nevada	141.9
37	Kentucky	141.5
38	Idaho	138.8
39	Arizona	137.5
40	Maryland	137.2
41	Connecticut	137.1
42	Florida	136.1
43	Massachusetts	134.8
44	Oklahoma	134.4
45	Georgia	134.2
46	Missouri	133.3
47	Texas	132.7
48	Virginia	131.4
49	Tennessee	122.7
50	New Hampshire	120.4
51	South Dakota	119.6
	United States	151.4

Rank	Taxes	\$
1	Alaska	177.8
2	North Dakota	164.3
3	New York	150.9
4	DC	141.1
5	Hawaii	129.7
6	Vermont	122.6
7	Maine	121.7
8	Minnesota	118.2
9	Illinois	116.8
10	Connecticut	115.9
11	New Jersey	114.8
12	California	112.9
13	Wyoming	112.3
14	Rhode Island	111.4
15	West Virginia	110
16	Wisconsin (revised)	108.8
17	Ohio	106.2
18	Delaware	104
19	Maryland	103.8
20	Mississippi	103.7
21	New Mexico	103.3
22	Iowa	103.1
23	Nebraska	102.8
24	Kansas	102.2
25	Massachusetts	101.6
26	Pennsylvania	101.2
27	Oregon	100.8
28	Arkansas	100.6
29	Indiana	100.3
30	Nevada	99.6
31	Utah	99.1
32	Kentucky	98.3
33	Montana	98
34	Michigan	97.2
35	Colorado	94.9
36	Washington	94.3
37	North Carolina	94.3
38	Louisiana	94.1
39	Arizona	93.9
40	Idaho	91.8
41	South Carolina	91
42	Texas	90.2
43	Georgia	89.9
44	Missouri	87
45	Virginia	86.7
46	Oklahoma	84.8
47	Alabama	84.8
48	New Hampshire	83.1
49	Florida	82.9
50	Tennessee	79.9
51	South Dakota	79.3
	United States	104.7

Rank	Property	\$
1	New Jersey	54.4
2	New Hampshire	53.3
3	Vermont	52.7
4	Rhode Island	49.5
5	Maine	48.2
6	New York	46.7
7	DC	45
8	Connecticut	43.5
9	Illinois	43.1
10	Wyoming	42.1
11	Wisconsin (revised)	38.8
12	Alaska	36.9
13	Massachusetts	36.8
14	Nebraska	36.4
15	Texas	36.4
16	Montana	36.3
17	Iowa	35
18	Michigan	34.2
19	Oregon	33.1
20	Minnesota	33
21	Kansas	32.7
22	South Carolina	30.7
23	Ohio	30.2
24	Pennsylvania	30.1
25	Florida	29.8
26	Virginia	29.3
27	Colorado	29.2
28	California	28.9
29	Washington	28.8
30	Maryland	28.5
31	South Dakota	27.8
32	Arizona	27.7
33	Georgia	27.3
34	Mississippi	27.2
35	Utah	26.9
36	Idaho	25.7
37	Indiana	25.6
38	Nevada	25
39	Missouri	24.5
40	North Carolina	23.6
41	West Virginia	22.5
42	Tennessee	21.6
43	Hawaii	21.4
44	North Dakota	21.2
45	Louisiana	21.1
46	Kentucky	20.5
47	New Mexico	19.3
48	Delaware	18.6
49	Arkansas	18.2
50	Alabama	15.2
51	Oklahoma	14.5
	United States	32.8

APPENDIX 2 (cont.)
STATE AND LOCAL REVENUES PER \$1,000

Rank	Sales and Gross Receipts	\$
1	Hawaii	70.0
2	Nevada	59.4
3	Washington	56.8
4	North Dakota	51.1
5	New Mexico	50.0
6	Louisiana	49.6
7	Arkansas	48.9
8	Mississippi	47.3
9	Arizona	45.8
10	Tennessee	43.8
11	Florida	43.4
12	South Dakota	42.4
13	Indiana	42.4
14	Texas	42.0
15	West Virginia	41.3
16	Alabama	40.3
17	Kansas	38.6
18	Oklahoma	38.1
19	Minnesota	37.6
20	New York	37.2
21	Vermont	36.2
22	Utah	36.1
23	Kentucky	36.1
24	California	35.3
25	Colorado	34.8
26	DC	34.5
27	Wyoming	34.4
28	Ohio	34.3
29	Maine	34.0
30	Georgia	33.5
31	Michigan	32.9
32	North Carolina	32.5
33	Idaho	32.4
34	Illinois	32.1
35	Rhode Island	31.8
36	Missouri	31.8
37	Pennsylvania	31.5
38	Nebraska	31.2
39	Iowa	31.1
40	Wisconsin	31.0
41	South Carolina	30.5
42	Connecticut	30.0
43	Maryland	26.0
44	New Jersey	25.3
45	Virginia	21.9
46	Massachusetts	20.6
47	Montana	14.5
48	Alaska	14.4
49	New Hampshire	14.2
50	Delaware	12.2
51	Oregon	11.7
	United States	35.7

Rank	General Sales	\$
1	Hawaii	50.3
2	Washington	42.3
3	New Mexico	39.5
4	North Dakota	37.7
5	Arizona	37.4
6	Nevada	36.6
7	Louisiana	36.3
8	Arkansas	36.0
9	Mississippi	32.3
10	Tennessee	32.1
11	South Dakota	31.6
12	Kansas	30.0
13	Wyoming	28.9
14	Texas	28.7
15	Oklahoma	28.5
16	Florida	28.3
17	Indiana	27.4
18	Colorado	25.4
19	Alabama	25.1
20	DC	24.8
21	Georgia	24.8
22	Utah	24.7
23	California	24.6
24	New York	24.6
25	Idaho	23.8
26	Nebraska	23.8
27	Ohio	22.7
28	Michigan	22.2
29	Missouri	22.1
30	South Carolina	21.3
31	Iowa	21.1
32	North Carolina	20.8
33	Maine	20.4
34	Minnesota	20.2
35	Wisconsin	19.6
36	Kentucky	19.2
37	West Virginia	19.1
38	Rhode Island	18.2
39	New Jersey	17.3
40	Connecticut	17.1
41	Pennsylvania	17.0
42	Illinois	16.5
43	Massachusetts	13.7
44	Maryland	13.2
45	Vermont	12.9
46	Virginia	12.1
47	Alaska	5.7
48	Delaware	0.0
48	Montana	0.0
48	New Hampshire	0.0
48	Oregon	0.0
	United States	23.5

Rank	Selective Sales	\$
1	Vermont	23.3
2	Nevada	22.8
3	West Virginia	22.1
4	Hawaii	19.7
5	Minnesota	17.4
6	Kentucky	16.9
7	Illinois	15.6
8	Alabama	15.2
9	Florida	15.1
10	Mississippi	15.1
11	Indiana	15.0
12	Washington	14.6
13	Pennsylvania	14.5
14	Montana	14.5
15	New Hampshire	14.2
16	Rhode Island	13.6
17	Maine	13.6
18	North Dakota	13.4
19	Texas	13.3
20	Louisiana	13.3
21	Connecticut	12.9
22	Arkansas	12.9
23	Maryland	12.8
24	New York	12.7
25	Delaware	12.2
26	Tennessee	11.8
27	North Carolina	11.7
28	Oregon	11.7
29	Ohio	11.6
30	Utah	11.4
31	Wisconsin	11.4
32	South Dakota	10.8
33	California	10.8
34	Michigan	10.7
35	New Mexico	10.5
36	Iowa	10.0
37	Virginia	9.8
38	DC	9.7
39	Missouri	9.7
40	Oklahoma	9.6
41	Colorado	9.3
42	South Carolina	9.1
43	Georgia	8.7
44	Alaska	8.7
45	Kansas	8.6
46	Idaho	8.6
47	Arizona	8.4
48	New Jersey	8.0
49	Nebraska	7.4
50	Massachusetts	6.9
51	Wyoming	5.5
	United States	12.2

APPENDIX 2 (cont.)
STATE AND LOCAL REVENUES PER \$1,000

Rank	Motor Fuel	\$
1	West Virginia	6.2
2	Montana	5.5
3	North Dakota	5.4
4	Kentucky	5.3
5	North Carolina	5.0
6	Maine	4.5
7	Idaho	4.4
8	Arkansas	4.3
9	Mississippi	4.3
10	Wisconsin	4.0
11	Florida	4.0
12	Vermont	3.9
13	South Dakota	3.8
14	Nevada	3.7
15	Ohio	3.7
16	Washington	3.7
17	Utah	3.6
18	Nebraska	3.5
19	Pennsylvania	3.5
20	Alabama	3.4
21	Minnesota	3.4
22	Oregon	3.4
23	Tennessee	3.3
24	Iowa	3.3
25	Kansas	3.3
26	Arizona	3.2
27	Indiana	3.2
28	New Mexico	3.2
29	Louisiana	3.1
30	South Carolina	3.1
31	California	3.0
32	Missouri	2.9
33	Texas	2.8
34	Delaware	2.7
35	Oklahoma	2.7
36	Georgia	2.7
37	Hawaii	2.7
38	Colorado	2.6
39	Michigan	2.5
40	Illinois	2.4
41	Maryland	2.4
42	Wyoming	2.4
43	Virginia	2.3
44	Connecticut	2.1
45	New Hampshire	2.1
46	Rhode Island	1.9
47	Massachusetts	1.7
48	New York	1.6
49	Alaska	1.1
50	New Jersey	1.1
51	DC	0.5
	United States	3.0

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

Rank	Tobacco Products	\$
1	New Hampshire	3.1
2	Delaware	2.8
3	Rhode Island	2.7
4	Vermont	2.7
5	Alaska	2.6
6	Maine	2.6
7	Wisconsin	2.6
8	Michigan	2.5
9	Montana	2.2
10	Arkansas	2.2
11	Indiana	1.9
12	Pennsylvania	1.8
13	Ohio	1.8
14	Hawaii	1.8
15	Oklahoma	1.8
16	Connecticut	1.8
17	Oregon	1.8
18	Illinois	1.7
19	Iowa	1.7
20	Kentucky	1.7
21	South Dakota	1.6
22	West Virginia	1.6
23	Minnesota	1.5
24	New Jersey	1.5
25	New York	1.5
26	Mississippi	1.5
27	Massachusetts	1.5
28	Florida	1.5
29	Washington	1.4
30	Texas	1.4
31	Maryland	1.3
32	Arizona	1.3
33	Utah	1.2
34	Tennessee	1.1
35	Nevada	1.0
36	New Mexico	1.0
37	Idaho	0.9
38	Wyoming	0.9
39	Alabama	0.8
40	Colorado	0.8
41	Kansas	0.8
42	Nebraska	0.8
43	DC	0.8
44	North Carolina	0.7
45	North Dakota	0.7
46	Louisiana	0.7
47	Virginia	0.6
48	Georgia	0.6
49	Missouri	0.5
50	California	0.5
51	South Carolina	0.2
	United States	1.3

APPENDIX 2 (cont.)
STATE AND LOCAL REVENUES PER \$1,000

Rank	Public utilities	\$	Rank	Other Selective Sales	\$	Rank	Individual income	\$
1	Florida	6.2	1	Nevada	15.4	1	New York	47.8
2	Hawaii	5.2	2	Vermont	15.2	2	Oregon	41.1
3	Illinois	4.7	3	Minnesota	11.7	3	Maryland	39.1
4	DC	4.5	4	West Virginia	11.0	4	DC	37.5
5	Alabama	4.5	5	Hawaii	9.2	5	California	36.9
6	Washington	3.3	6	Indiana	8.5	6	Minnesota	35.2
7	West Virginia	2.9	7	Mississippi	8.2	7	Connecticut	34.6
8	Ohio	2.4	8	Louisiana	8.1	8	Massachusetts	34.1
9	Kentucky	2.4	9	New Hampshire	7.6	9	Ohio	31.5
10	Nevada	2.4	10	New York	7.6	10	Kentucky	31.1
11	Pennsylvania	2.3	11	Connecticut	7.3	11	Wisconsin	29.7
12	California	2.2	12	Maryland	7.1	12	North Carolina	29.4
13	Oregon	2.1	13	Kentucky	6.6	13	Maine	29.1
14	New Jersey	2.1	14	Rhode Island	6.6	14	Delaware	28.9
15	Rhode Island	2.1	15	Texas	6.6	15	Hawaii	28.0
16	Missouri	2.0	16	Illinois	6.2	16	Illinois	27.9
17	Maryland	1.9	17	Pennsylvania	6.2	17	Utah	27.8
18	Virginia	1.8	18	Tennessee	5.8	18	West Virginia	27.3
19	New York	1.7	19	North Dakota	5.7	19	Virginia	27.0
20	Texas	1.7	20	Maine	5.4	20	Montana	26.6
21	Nebraska	1.6	21	Alabama	5.2	21	Iowa	26.5
22	Kansas	1.6	22	Michigan	5.1	22	Pennsylvania	26.3
23	Delaware	1.6	23	Washington	5.0	23	Indiana	24.9
24	Wisconsin	1.5	24	Colorado	5.0	24	Nebraska	24.9
25	Connecticut	1.5	25	California	4.9	25	Arkansas	24.8
26	Iowa	1.5	26	New Mexico	4.8	26	New Jersey	24.7
27	Utah	1.5	27	Utah	4.7	27	Vermont	23.9
28	Arkansas	1.4	28	Montana	4.7	28	Georgia	23.7
29	North Dakota	1.3	29	Delaware	4.7	29	Missouri	23.7
30	Indiana	1.3	30	South Dakota	4.6	30	Kansas	23.4
31	Montana	1.2	31	Virginia	4.6	31	Idaho	23.2
32	Oklahoma	1.2	32	Arkansas	4.5	32	Colorado	22.9
33	New Hampshire	1.1	33	South Carolina	4.4	33	Rhode Island	22.4
34	Louisiana	1.1	34	Oregon	4.3	34	Michigan	22.4
35	North Carolina	1.1	35	Missouri	4.1	35	South Carolina	20.0
36	New Mexico	1.0	36	North Carolina	3.8	36	Alabama	19.1
37	Georgia	0.9	37	DC	3.7	37	Oklahoma	18.4
38	Arizona	0.8	38	Georgia	3.7	38	Mississippi	17.7
39	Wyoming	0.8	39	Alaska	3.6	39	New Mexico	16.7
40	Vermont	0.7	40	Ohio	3.5	40	North Dakota	16.5
41	Colorado	0.7	41	Massachusetts	3.4	41	Louisiana	14.7
42	Maine	0.7	42	Iowa	3.4	42	Arizona	14.1
43	Mississippi	0.7	43	Oklahoma	3.2	43	New Hampshire	1.5
44	South Carolina	0.5	44	Wisconsin	3.1	44	Tennessee	1.0
45	Idaho	0.5	45	New Jersey	3.0	45	Alaska	0.0
46	Tennessee	0.4	46	Florida	2.8	45	Florida	0.0
47	Minnesota	0.4	47	Arizona	2.7	45	Nevada	0.0
48	South Dakota	0.4	48	Idaho	2.6	45	South Dakota	0.0
49	Michigan	0.3	49	Kansas	2.0	45	Texas	0.0
50	Alaska	0.2	50	Wyoming	1.4	45	Washington	0.0
51	Massachusetts	0.1	51	Nebraska	1.1	45	Wyoming	0.0
	United States	2.1		United States	5.4		United States	24.3

APPENDIX 2 (cont.)
STATE AND LOCAL REVENUES PER \$1,000

Rank	Corporate income	\$
1	Alaska	16.5
2	New York	11.1
3	DC	10.3
4	New Hampshire	8.3
5	Delaware	7.7
6	Illinois	7.5
7	North Dakota	5.8
8	Minnesota	5.4
9	Massachusetts	5.0
10	Tennessee	5.0
11	Kentucky	4.9
12	New Jersey	4.7
13	Pennsylvania	4.4
14	Montana	4.4
15	Mississippi	4.2
16	California	4.1
17	Wisconsin	3.9
18	Vermont	3.8
19	Arkansas	3.8
20	West Virginia	3.7
21	Oklahoma	3.7
22	New Mexico	3.6
23	Idaho	3.6
24	North Carolina	3.4
25	Oregon	3.4
26	Maine	3.3
27	Nebraska	3.3
28	Utah	3.2
29	Iowa	3.2
30	Indiana	3.1
31	Kansas	3.0
32	Maryland	3.0
33	Rhode Island	3.0
34	Arizona	2.7
35	Colorado	2.7
36	Florida	2.6
37	Connecticut	2.5
38	Michigan	2.3
39	South Carolina	2.3
40	Alabama	2.2
41	Georgia	2.2
42	Hawaii	2.0
43	Virginia	1.9
44	Missouri	1.9
45	Louisiana	1.4
46	Ohio	1.1
47	South Dakota	1.0
48	Nevada	0.0
48	Texas	0.0
48	Washington	0.0
48	Wyoming	0.0
	United States	3.8

Rank	Motor vehicle license	\$
1	Hawaii	5.6
2	Iowa	4.2
3	Oklahoma	4.1
4	Montana	3.9
5	Oregon	3.4
6	Wyoming	3.3
7	North Dakota	3.0
8	Illinois	2.8
9	Minnesota	2.7
10	Idaho	2.5
11	Vermont	2.5
12	Michigan	2.5
13	New Mexico	2.4
14	Colorado	2.2
15	Nebraska	2.2
16	South Dakota	2.1
17	Alaska	2.1
18	Maine	2.1
19	California	2.0
20	Texas	2.0
21	Utah	1.9
22	Wisconsin	1.9
23	Kansas	1.8
24	Tennessee	1.7
25	Indiana	1.7
26	North Carolina	1.7
27	Ohio	1.7
28	Washington	1.7
29	South Carolina	1.7
30	Virginia	1.6
31	Florida	1.5
32	Mississippi	1.5
33	Nevada	1.5
34	New York	1.4
35	Maryland	1.4
36	Pennsylvania	1.4
37	Arkansas	1.4
38	New Hampshire	1.4
39	Kentucky	1.4
40	Rhode Island	1.4
41	Alabama	1.3
42	New Jersey	1.3
43	Delaware	1.2
44	Georgia	1.2
45	Missouri	1.2
46	Massachusetts	1.0
47	Connecticut	0.9
48	DC	0.8
49	Arizona	0.8
50	Louisiana	0.6
51	West Virginia	0.0
	United States	1.8

Rank	All other taxes	\$
1	Alaska	107.9
2	North Dakota	66.6
3	Delaware	35.3
4	Wyoming	32.5
5	West Virginia	15.2
6	Nevada	13.7
7	DC	13.0
8	Montana	12.4
9	New Mexico	11.4
10	Texas	9.8
11	Oregon	8.0
12	Pennsylvania	7.5
13	Ohio	7.4
14	Washington	7.0
15	Louisiana	6.9
16	Tennessee	6.7
17	Alabama	6.7
18	New York	6.6
19	Oklahoma	6.1
20	South Dakota	5.9
21	South Carolina	5.8
22	Mississippi	5.7
23	Maryland	5.7
24	California	5.7
25	Florida	5.5
26	Maine	5.2
27	Virginia	5.0
28	Nebraska	5.0
29	New Hampshire	4.5
30	New Jersey	4.5
31	Minnesota	4.5
32	Idaho	4.3
33	Kentucky	4.3
34	Connecticut	4.2
35	Massachusetts	4.2
36	Missouri	3.9
37	North Carolina	3.8
38	Arkansas	3.5
39	Illinois	3.5
40	Vermont	3.5
41	Wisconsin	3.4
42	Utah	3.3
43	Rhode Island	3.2
44	Colorado	3.1
45	Iowa	3.1
46	Michigan	2.8
47	Arizona	2.8
48	Kansas	2.7
49	Hawaii	2.7
50	Indiana	2.6
51	Georgia	1.9
	United States	6.3

APPENDIX 2 (cont.)
STATE AND LOCAL REVENUES PER \$1,000

Rank	Charges and Miscellaneous General Revenue	\$
1	Alaska	142.1
2	Wyoming	95.2
3	South Carolina	76.7
4	Delaware	72.8
5	New Mexico	67.8
6	Mississippi	63.9
7	Alabama	63.8
8	Oregon	62.9
9	Utah	61.4
10	Iowa	60.3
11	West Virginia	59.1
12	Kansas	58.1
13	Louisiana	55.3
14	North Carolina	54.5
15	Michigan	54.3
16	Colorado	53.3
17	Florida	53.2
18	North Dakota	51.8
19	Hawaii	50.6
20	Indiana	50.3
21	Washington	50.2
22	Oklahoma	49.6
23	Ohio	49.3
24	Nebraska	48.3
25	California	47.8
26	Idaho	47.0
27	Missouri	46.4
28	Montana	45.9
29	Wisconsin	45.0
30	New York	44.9
31	Virginia	44.7
32	Minnesota	44.6
33	Rhode Island	44.4
34	Georgia	44.3
35	Arizona	43.6
36	Arkansas	43.2
37	Kentucky	43.2
38	Pennsylvania	43.0
39	Vermont	42.9
40	Tennessee	42.9
41	Texas	42.5
42	Nevada	42.4
43	DC	40.8
44	South Dakota	40.3
45	New Hampshire	37.3
46	Maine	37.3
47	New Jersey	34.4
48	Illinois	34.3
49	Maryland	33.3
50	Massachusetts	33.2
51	Connecticut	21.2
	United States	46.8

Rank	Current Charges	\$
1	South Carolina	58.9
2	Mississippi	53.0
3	Alabama	51.3
4	Wyoming	49.3
5	Iowa	46.9
6	Utah	45.3
7	Oregon	44.5
8	North Carolina	42.4
9	Kansas	41.7
10	Washington	39.0
11	Michigan	38.9
12	Alaska	38.0
13	Colorado	37.5
14	Indiana	37.2
15	West Virginia	36.9
16	Delaware	36.8
17	Hawaii	36.7
18	Florida	36.5
19	Louisiana	36.5
20	California	35.2
21	Idaho	33.9
22	Ohio	33.4
23	Nebraska	33.3
24	Georgia	32.0
25	Virginia	31.8
26	Wisconsin	31.4
27	Kentucky	31.3
28	New Mexico	31.2
29	Oklahoma	31.1
30	Nevada	30.5
31	North Dakota	30.4
32	Missouri	30.3
33	Arkansas	30.3
34	Pennsylvania	30.1
35	Arizona	29.7
36	Tennessee	29.6
37	Montana	29.2
38	Minnesota	28.8
39	Texas	27.3
40	Vermont	27.0
41	New York	26.8
42	Maine	24.8
43	Rhode Island	23.6
44	South Dakota	22.0
45	New Jersey	21.9
46	Maryland	21.5
47	Illinois	21.3
48	New Hampshire	20.7
49	Massachusetts	20.5
50	DC	15.0
51	Connecticut	13.1
	United States	31.9

Rank	Miscellaneous General Revenue	\$
1	Alaska	104.1
2	Wyoming	45.9
3	New Mexico	36.6
4	Delaware	36.0
5	DC	25.8
6	West Virginia	22.2
7	North Dakota	21.3
8	Rhode Island	20.9
9	Louisiana	18.8
10	Oklahoma	18.5
11	Oregon	18.4
12	South Dakota	18.3
13	New York	18.1
14	South Carolina	17.8
15	Montana	16.7
16	Florida	16.6
17	New Hampshire	16.6
18	Kansas	16.3
19	Utah	16.1
20	Missouri	16.0
21	Ohio	15.9
22	Vermont	15.9
23	Minnesota	15.8
24	Colorado	15.8
25	Michigan	15.4
26	Texas	15.2
27	Nebraska	15.0
28	Hawaii	14.0
29	Arizona	13.9
30	Wisconsin	13.7
31	Iowa	13.4
32	Tennessee	13.3
33	Indiana	13.1
34	Idaho	13.1
35	Arkansas	13.0
36	Illinois	12.9
37	Pennsylvania	12.9
38	Virginia	12.9
39	Massachusetts	12.7
40	California	12.6
41	Maine	12.5
42	Alabama	12.5
43	New Jersey	12.5
44	Georgia	12.2
45	North Carolina	12.1
46	Kentucky	11.9
47	Nevada	11.8
48	Maryland	11.8
49	Washington	11.2
50	Mississippi	10.9
51	Connecticut	8.2
	United States	14.8

APPENDIX 2 (cont.)
STATE AND LOCAL REVENUES PER \$1,000

Rank	Utility Revenue	\$
1	Nebraska	50.2
2	Tennessee	35.7
3	DC	21.7
4	South Carolina	21.5
5	Washington	19.9
6	Utah	19.7
7	Arizona	19.5
8	Alabama	17.2
9	California	15.0
10	New York	14.1
11	Georgia	12.9
12	Oklahoma	12.9
13	Colorado	12.2
14	Florida	11.9
15	Texas	11.6
16	North Carolina	11.2
17	Kansas	10.9
18	Delaware	10.9
19	Missouri	10.6
20	Kentucky	10.2
21	Alaska	10.0
22	Massachusetts	9.8
23	Arkansas	9.4
24	Nevada	9.2
25	South Dakota	9.2
26	Mississippi	9.2
27	Oregon	9.2
28	New Mexico	9.1
29	Wisconsin	9.0
30	Indiana	8.8
31	Minnesota	8.3
32	Illinois	7.9
33	Iowa	7.9
34	Vermont	7.8
35	Wyoming	7.4
36	Michigan	7.3
37	Ohio	6.4
38	Louisiana	6.0
39	Hawaii	6.0
40	North Dakota	4.9
41	Pennsylvania	4.6
42	New Jersey	4.6
43	Rhode Island	4.5
44	Virginia	4.3
45	Idaho	3.9
46	West Virginia	3.7
47	Connecticut	3.5
48	Montana	3.4
49	Maine	3.1
50	Maryland	3.0
51	New Hampshire	2.4
	United States	11.3

Rank	Liquor Store Revenue	\$
1	New Hampshire	8.8
2	Wyoming	3.4
3	Oregon	3.3
4	Pennsylvania	3.0
5	Mississippi	2.9
6	Utah	2.8
7	Idaho	2.5
8	Michigan	2.4
9	North Carolina	2.3
10	Montana	2.1
11	Ohio	2.0
12	Iowa	1.9
13	Washington	1.9
14	Vermont	1.8
15	Alabama	1.6
16	Virginia	1.6
17	West Virginia	1.4
18	Minnesota	1.0
19	Maryland	0.9
20	South Dakota	0.7
21	Maine	0.0
22	Alaska	0.0
22	Arizona	0.0
22	Arkansas	0.0
22	California	0.0
22	Colorado	0.0
22	Connecticut	0.0
22	Delaware	0.0
22	DC	0.0
22	Florida	0.0
22	Georgia	0.0
22	Hawaii	0.0
22	Illinois	0.0
22	Indiana	0.0
22	Kansas	0.0
22	Kentucky	0.0
22	Louisiana	0.0
22	Massachusetts	0.0
22	Missouri	0.0
22	Nebraska	0.0
22	Nevada	0.0
22	New Jersey	0.0
22	New Mexico	0.0
22	New York	0.0
22	North Dakota	0.0
22	Oklahoma	0.0
22	Rhode Island	0.0
22	South Carolina	0.0
22	Tennessee	0.0
22	Texas	0.0
22	Wisconsin	0.0
	United States	0.6

Rank	Insurance Trust Revenue (1)	\$
1	California	65.5
2	Oregon	63.2
3	Ohio	61.8
4	Wisconsin	59.2
5	Montana	54.9
6	New York	53.9
7	Wyoming	53.0
8	Nevada	51.2
9	Missouri	49.2
10	South Dakota	47.6
11	New Mexico	47.4
12	Alaska	46.1
13	Minnesota	44.2
14	Georgia	43.6
15	Illinois	41.8
16	Mississippi	41.2
17	Arkansas	39.9
18	Rhode Island	38.0
19	Washington	37.0
20	Alabama	36.8
21	Kentucky	36.7
22	Michigan	36.2
23	Colorado	34.9
24	Louisiana	34.8
25	Idaho	34.5
26	Hawaii	34.2
27	Arizona	34.0
28	South Carolina	33.5
29	North Carolina	33.2
30	Pennsylvania	33.0
31	West Virginia	32.7
32	Utah	32.6
33	Iowa	32.4
34	Oklahoma	32.2
35	Connecticut	32.0
36	Florida	31.2
37	Maine	29.9
38	Massachusetts	29.7
39	Delaware	29.4
40	Virginia	28.1
41	Maryland	27.2
42	DC	27.2
43	New Jersey	26.8
44	Nebraska	24.5
45	Texas	24.3
46	Kansas	23.8
47	Tennessee	23.5
48	Vermont	22.5
49	New Hampshire	21.9
50	North Dakota	21.2
51	Indiana	18.9
	United States	40.5

APPENDIX 3
STATE AND LOCAL REVENUES PER PERSON

Rank	Revenue	\$
1	Alaska	23,762
2	DC	22,193
3	Wyoming	17,967
4	New York	16,875
5	North Dakota	15,886
6	California	13,240
7	Connecticut	12,660
8	Nebraska	12,185
9	Minnesota	12,101
10	Massachusetts	12,094
11	Delaware	11,901
12	Vermont	11,857
13	Hawaii	11,764
14	Oregon	11,677
15	New Jersey	11,625
16	Rhode Island	11,523
17	Washington	11,293
19	Wisconsin (revised)	11,090
19	Ohio	11,097
20	Iowa	11,060
21	Maryland	10,849
22	Illinois	10,817
23	New Mexico	10,791
24	Colorado	10,566
25	Montana	10,383
26	Pennsylvania	10,339
27	Louisiana	10,230
28	South Dakota	10,044
29	Mississippi	9,977
30	Kansas	9,927
31	Maine	9,831
32	West Virginia	9,728
33	Michigan	9,629
34	Missouri	9,543
35	Virginia	9,526
36	Utah	9,468
37	Oklahoma	9,408
38	South Carolina	9,400
39	North Carolina	9,373
40	Alabama	9,267
41	Nevada	9,194
42	New Hampshire	9,142
43	Arkansas	9,047
44	Texas	8,924
45	Tennessee	8,916
46	Florida	8,842
47	Arizona	8,732
48	Georgia	8,692
49	Kentucky	8,690
50	Indiana	8,583
51	Idaho	7,926
	United States	10,887

Rank	General Revenue	\$
1	Alaska	20,831
2	DC	18,817
3	Wyoming	14,641
4	North Dakota	14,440
5	New York	13,232
6	Connecticut	10,433
7	Vermont	10,433
8	Delaware	10,097
9	Hawaii	9,976
10	New Jersey	9,891
11	Massachusetts	9,852
12	Rhode Island	9,566
13	Minnesota	9,565
14	California	9,406
15	Iowa	9,224
16	Maryland	9,195
17	New Mexico	8,783
18	Nebraska	8,779
19	Oregon	8,722
20	Louisiana	8,576
21	Illinois	8,529
22	Maine	8,527
23	Washington	8,508
24	Pennsylvania	8,480
25	Kansas	8,408
27	West Virginia	8,392
28	Colorado	8,381
29	Ohio	8,267
30	Mississippi	8,214
30	Wisconsin (revised)	8,194
31	Montana	8,023
32	Michigan	7,855
33	Virginia	7,851
34	North Carolina	7,566
35	Oklahoma	7,535
36	Indiana	7,530
37	Utah	7,484
38	South Dakota	7,469
39	New Hampshire	7,467
40	South Carolina	7,451
41	Texas	7,363
42	Alabama	7,262
43	Arkansas	7,259
44	Missouri	7,155
45	Florida	7,065
46	Kentucky	7,009
47	Nevada	6,813
48	Arizona	6,762
49	Tennessee	6,600
50	Georgia	6,589
51	Idaho	6,501
	United States	8,565

Rank	Intergovernmental Revenue	\$
1	DC	6,271
2	Alaska	4,110
3	Wyoming	3,817
4	Vermont	3,104
5	New York	2,743
6	New Mexico	2,691
7	Mississippi	2,661
8	Louisiana	2,520
9	North Dakota	2,473
10	West Virginia	2,411
11	Montana	2,396
12	Rhode Island	2,387
13	Oregon	2,326
14	Maine	2,230
15	Massachusetts	2,202
16	Delaware	2,186
17	Iowa	2,120
18	South Dakota	2,110
19	Arkansas	2,040
20	Michigan	1,999
21	Ohio	1,996
22	Oklahoma	1,951
23	Hawaii	1,949
24	Kentucky	1,941
25	Maryland	1,914
26	Alabama	1,907
27	Nebraska	1,891
28	Pennsylvania	1,881
29	Minnesota	1,865
30	Missouri	1,834
31	Connecticut	1,832
32	North Carolina	1,815
33	Indiana	1,808
34	Tennessee	1,797
35	California	1,755
36	Utah	1,707
37	Arizona	1,704
38	Washington	1,667
39	Idaho	1,664
40	Wisconsin	1,663
41	New Jersey	1,662
42	Texas	1,591
43	Georgia	1,590
44	Illinois	1,569
45	South Carolina	1,505
46	Colorado	1,502
47	Florida	1,452
48	Kansas	1,399
49	New Hampshire	1,379
50	Virginia	1,368
51	Nevada	1,216
	United States	1,861

APPENDIX 3
STATE AND LOCAL REVENUES PER PERSON (cont.)

Rank	General Revenue from Own Sources	\$	Rank	Taxes	\$	Rank	Property	\$
1	Alaska	16,721	1	DC	9,731	1	DC	3,102
2	DC	12,546	2	Alaska	9,291	2	New Jersey	3,000
3	North Dakota	11,967	3	North Dakota	9,098	3	Connecticut	2,728
4	Wyoming	10,824	4	New York	8,083	4	New Hampshire	2,693
5	New York	10,489	5	Connecticut	7,268	5	New York	2,504
6	Connecticut	8,601	6	New Jersey	6,332	6	Vermont	2,335
7	New Jersey	8,228	7	Wyoming	5,858	7	Rhode Island	2,283
8	Hawaii	8,027	8	Hawaii	5,774	8	Wyoming	2,196
9	Delaware	7,912	9	Massachusetts	5,769	9	Massachusetts	2,086
10	Minnesota	7,700	10	Minnesota	5,590	10	Illinois	1,984
11	California	7,651	11	Maryland	5,511	11	Alaska	1,930
12	Massachusetts	7,650	12	Vermont	5,429	12	Maine	1,907
13	Vermont	7,328	13	Illinois	5,381	13	Nebraska	1,661
14	Maryland	7,281	14	California	5,377	14	Wisconsin (revised)	1,648
15	Rhode Island	7,179	15	Rhode Island	5,132	15	Texas	1,584
16	Iowa	7,104	16	Maine	4,819	16	Minnesota	1,559
17	Kansas	7,010	17	Nebraska	4,688	17	Iowa	1,523
18	Illinois	6,960	18	Delaware	4,654	18	Maryland	1,515
19	Nebraska	6,887	19	Pennsylvania	4,631	19	Virginia	1,443
20	Colorado	6,879	20	Wisconsin (revised)	4,618	20	Kansas	1,429
21	Washington	6,841	21	Iowa	4,482	21	Montana	1,419
22	Pennsylvania	6,599	22	Kansas	4,471	22	California	1,378
23	Wisconsin (revised)	6,531	23	Washington	4,465	23	Pennsylvania	1,378
24	Virginia	6,483	24	Colorado	4,405	24	Washington	1,365
25	Oregon	6,396	25	Ohio	4,282	25	Colorado	1,354
26	Maine	6,297	26	Virginia	4,277	26	Michigan	1,322
27	Ohio	6,270	27	New Hampshire	4,201	27	Oregon	1,295
28	New Mexico	6,092	28	Oregon	3,938	28	South Dakota	1,246
29	New Hampshire	6,088	29	Nevada	3,926	29	Florida	1,231
30	Louisiana	6,056	30	Texas	3,923	30	Ohio	1,217
31	West Virginia	5,982	31	West Virginia	3,892	31	North Dakota	1,176
32	South Carolina	5,946	32	Montana	3,833	32	South Carolina	1,088
33	Michigan	5,856	33	Louisiana	3,815	33	Arizona	1,020
34	Utah	5,777	34	Indiana	3,812	34	Georgia	1,018
35	Texas	5,771	35	Michigan	3,755	35	Nevada	985
36	North Carolina	5,751	36	New Mexico	3,678	36	Missouri	980
37	Indiana	5,722	37	Arkansas	3,650	37	Indiana	973
38	Montana	5,628	38	North Carolina	3,646	38	Utah	968
39	Florida	5,613	39	Utah	3,568	39	Hawaii	954
40	Nevada	5,597	40	South Dakota	3,554	40	North Carolina	912
41	Oklahoma	5,584	41	Oklahoma	3,525	41	Mississippi	901
42	Mississippi	5,553	42	Kentucky	3,520	42	Idaho	897
43	South Dakota	5,359	43	Missouri	3,470	43	Louisiana	854
44	Alabama	5,355	44	Arizona	3,456	44	Tennessee	843
45	Missouri	5,320	45	Mississippi	3,437	45	Delaware	833
46	Arkansas	5,219	46	Florida	3,420	46	West Virginia	797
47	Kentucky	5,067	47	Georgia	3,349	47	Kentucky	734
48	Arizona	5,058	48	South Carolina	3,227	48	New Mexico	685
49	Georgia	4,998	49	Idaho	3,199	49	Arkansas	661
50	Idaho	4,837	50	Tennessee	3,126	50	Oklahoma	601
51	Tennessee	4,804	51	Alabama	3,057	51	Alabama	549
	United States	6,704		United States	4,634		United States	1,450

APPENDIX 3
STATE AND LOCAL REVENUES PER PERSON (cont.)

Rank	Sales and Gross Receipts	\$
1	Hawaii	3,117
2	North Dakota	2,830
3	Washington	2,691
4	DC	2,380
5	Nevada	2,341
6	Louisiana	2,010
7	New York	1,995
8	South Dakota	1,901
9	Connecticut	1,885
10	Texas	1,828
11	Wyoming	1,793
12	Florida	1,791
13	New Mexico	1,778
14	Minnesota	1,777
15	Arkansas	1,774
16	Tennessee	1,715
17	Kansas	1,686
18	Arizona	1,684
19	California	1,681
20	Colorado	1,613
21	Indiana	1,611
22	Vermont	1,602
23	Oklahoma	1,582
24	Mississippi	1,568
25	Illinois	1,477
26	Rhode Island	1,466
27	West Virginia	1,459
28	Alabama	1,453
29	Pennsylvania	1,442
30	Nebraska	1,420
31	New Jersey	1,393
32	Ohio	1,384
33	Maryland	1,379
34	Iowa	1,351
35	Maine	1,344
36	Wisconsin	1,318
37	Utah	1,300
38	Kentucky	1,293
39	Michigan	1,272
40	Missouri	1,268
41	North Carolina	1,255
42	Georgia	1,248
43	Massachusetts	1,170
44	Idaho	1,128
45	Virginia	1,081
46	South Carolina	1,080
47	Alaska	750
48	New Hampshire	715
49	Montana	565
50	Delaware	547
51	Oregon	456
	United States	1,580

Rank	General Sales	\$
1	Hawaii	2,239
2	North Dakota	2,088
3	Washington	2,000
4	DC	1,709
5	Wyoming	1,505
6	Louisiana	1,472
7	Nevada	1,443
8	South Dakota	1,416
9	New Mexico	1,405
10	Arizona	1,376
11	New York	1,315
12	Kansas	1,311
13	Arkansas	1,307
14	Tennessee	1,255
15	Texas	1,250
16	Oklahoma	1,182
17	Colorado	1,180
18	California	1,169
19	Florida	1,169
20	Nebraska	1,083
21	Connecticut	1,073
22	Mississippi	1,069
23	Indiana	1,039
24	Minnesota	953
25	New Jersey	953
26	Georgia	923
27	Iowa	918
28	Ohio	916
29	Alabama	905
30	Utah	888
31	Missouri	882
32	Michigan	856
33	Rhode Island	837
34	Wisconsin	833
35	Idaho	830
36	Maine	807
37	North Carolina	803
38	Pennsylvania	779
39	Massachusetts	779
40	Illinois	760
41	South Carolina	756
42	Maryland	698
43	Kentucky	689
44	West Virginia	676
45	Virginia	599
46	Vermont	571
47	Alaska	297
48	Delaware	0
49	Montana	0
50	New Hampshire	0
51	Oregon	0
	United States	1,041

Rank	Selective Sales	\$
1	Vermont	1,030
2	Nevada	898
3	Hawaii	878
4	Minnesota	823
5	Connecticut	812
6	West Virginia	783
7	North Dakota	743
8	Illinois	717
9	New Hampshire	715
10	Washington	690
11	Maryland	681
12	New York	680
13	DC	670
14	Pennsylvania	663
15	Rhode Island	629
16	Florida	622
17	Kentucky	604
18	Texas	577
19	Indiana	571
20	Montana	565
21	Alabama	549
22	Delaware	547
23	Maine	538
24	Louisiana	537
25	California	512
26	Mississippi	499
27	South Dakota	485
28	Wisconsin	484
29	Virginia	482
30	Ohio	468
31	Arkansas	468
32	Tennessee	460
33	Oregon	456
34	Alaska	454
35	North Carolina	451
36	New Jersey	440
37	Iowa	433
38	Colorado	432
39	Michigan	415
40	Utah	412
41	Oklahoma	400
42	Massachusetts	391
43	Missouri	386
44	Kansas	375
45	New Mexico	374
46	Nebraska	337
47	Georgia	325
48	South Carolina	324
49	Arizona	307
50	Idaho	299
51	Wyoming	288
	United States	539

APPENDIX 3
STATE AND LOCAL REVENUES PER PERSON (cont.)

Rank	Motor Fuel	\$	Rank	Alcoholic Beverage	\$	Rank	Tobacco Products	\$
1	North Dakota	302	1	Alaska	60	1	New Hampshire	159
2	West Virginia	220	2	Washington	53	2	Alaska	137
3	Montana	215	3	Tennessee	46	3	Delaware	126
4	North Carolina	194	4	Alabama	43	4	Rhode Island	125
5	Kentucky	191	5	Kansas	41	5	Vermont	119
6	Maine	179	6	North Carolina	41	6	Connecticut	111
7	Washington	173	7	Texas	38	7	Wisconsin	110
8	Vermont	171	8	Vermont	37	8	Maine	104
9	South Dakota	171	9	Hawaii	35	9	Michigan	97
10	Wisconsin	169	10	South Carolina	33	10	Montana	87
11	Florida	164	11	Georgia	32	11	New Jersey	85
12	Nebraska	160	12	Montana	32	12	Pennsylvania	84
13	Pennsylvania	160	13	Oklahoma	29	13	Massachusetts	84
14	Minnesota	160	14	Pennsylvania	29	14	New York	82
15	Arkansas	155	15	Kentucky	28	15	Hawaii	80
16	Idaho	153	16	Illinois	27	16	Arkansas	80
17	Ohio	148	17	Florida	25	17	Illinois	78
18	Nevada	146	18	Virginia	25	18	Oklahoma	74
19	California	144	19	New Mexico	20	19	Iowa	74
20	Kansas	144	20	Delaware	20	20	Ohio	74
21	Iowa	143	21	South Dakota	19	21	South Dakota	73
22	Mississippi	141	22	Arkansas	19	22	Minnesota	73
23	Connecticut	135	23	Utah	17	23	Indiana	71
24	Oregon	132	24	Connecticut	17	24	Maryland	71
25	Utah	131	25	Minnesota	16	25	Oregon	69
26	Tennessee	129	26	Nebraska	16	26	Washington	67
27	Louisiana	127	27	New Jersey	15	27	Florida	61
28	Maryland	126	28	Nevada	15	28	Kentucky	59
29	Alabama	124	29	Michigan	14	29	Texas	59
30	Texas	124	30	Mississippi	14	30	West Virginia	58
31	Wyoming	123	31	New York	14	31	DC	54
32	Indiana	123	32	West Virginia	14	32	Mississippi	50
33	Delaware	123	33	Maine	13	33	Arizona	48
34	Colorado	121	34	North Dakota	13	34	Wyoming	46
35	Hawaii	120	35	Louisiana	13	35	Tennessee	43
36	Arizona	119	36	Rhode Island	12	36	Utah	42
37	Missouri	116	37	Massachusetts	12	37	North Dakota	41
38	Oklahoma	114	38	Arizona	10	38	Colorado	38
39	New Mexico	113	39	Wisconsin	10	39	Nevada	38
40	Virginia	113	40	Ohio	10	40	Nebraska	36
41	Illinois	111	41	California	9	41	Kansas	34
42	South Carolina	110	42	DC	9	42	New Mexico	34
43	New Hampshire	108	43	Colorado	8	43	Idaho	31
44	Georgia	101	44	New Hampshire	7	44	Virginia	30
45	Massachusetts	98	45	Indiana	7	45	Alabama	30
46	Michigan	97	46	Missouri	6	46	North Carolina	29
47	Rhode Island	89	47	Idaho	5	47	Louisiana	27
48	New York	83	48	Maryland	5	48	California	23
49	New Jersey	59	49	Iowa	5	49	Georgia	21
50	Alaska	57	50	Oregon	4	50	Missouri	19
51	DC	35	51	Wyoming	3	51	South Carolina	6
	United States	132		United States	21		United States	58

APPENDIX 3
STATE AND LOCAL REVENUES PER PERSON (cont.)

Rank	Public Utilities	\$	Rank	Other Selective Sales	\$	Rank	Individual Income	\$
1	DC	314	1	Vermont	673	1	DC	2,584
2	Florida	256	2	Nevada	606	2	New York	2,561
3	Hawaii	233	3	Minnesota	556	3	Connecticut	2,173
4	Illinois	216	4	Connecticut	455	4	Maryland	2,077
5	Alabama	163	5	Hawaii	409	5	Massachusetts	1,935
6	Washington	158	6	New York	407	6	California	1,755
7	New Jersey	116	7	West Virginia	388	7	Minnesota	1,664
8	Pennsylvania	108	8	New Hampshire	386	8	Oregon	1,606
9	West Virginia	103	9	Maryland	378	9	New Jersey	1,364
10	California	103	10	Louisiana	327	10	Virginia	1,330
11	Maryland	101	11	Indiana	322	11	Delaware	1,295
12	Ohio	98	12	North Dakota	315	12	Illinois	1,285
13	Rhode Island	96	13	Rhode Island	305	13	Ohio	1,270
14	Connecticut	95	14	Texas	285	14	Wisconsin	1,263
15	Nevada	94	15	Illinois	284	15	Hawaii	1,246
16	New York	94	16	Pennsylvania	282	16	Pennsylvania	1,202
17	Virginia	89	17	Mississippi	272	17	Maine	1,153
18	Kentucky	87	18	DC	258	18	Iowa	1,151
19	Oregon	84	19	Washington	239	19	North Carolina	1,135
20	Missouri	79	20	Kentucky	238	20	Nebraska	1,133
21	Nebraska	75	21	Colorado	234	21	Kentucky	1,115
22	Texas	72	22	California	233	22	Colorado	1,065
23	North Dakota	71	23	Tennessee	226	23	Vermont	1,059
24	Kansas	70	24	Virginia	225	24	Montana	1,040
25	Delaware	70	25	Maine	215	25	Rhode Island	1,035
26	Wisconsin	64	26	Delaware	209	26	Kansas	1,025
27	Iowa	64	27	South Dakota	205	27	Utah	999
28	New Hampshire	55	28	Michigan	198	28	West Virginia	967
29	Utah	53	29	Massachusetts	194	29	Indiana	946
30	Oklahoma	50	30	Alaska	189	30	Missouri	944
31	Arkansas	50	31	Alabama	188	31	North Dakota	915
32	Indiana	49	32	Montana	184	32	Arkansas	898
33	Montana	48	33	New Mexico	170	33	Georgia	884
34	Louisiana	44	34	Utah	169	34	Michigan	868
35	Wyoming	43	35	Oregon	167	35	Idaho	810
36	North Carolina	41	36	New Jersey	165	36	Oklahoma	764
37	New Mexico	36	37	Missouri	165	37	South Carolina	711
38	Georgia	33	38	Arkansas	164	38	Alabama	688
39	Colorado	32	39	South Carolina	156	39	New Mexico	595
40	Vermont	31	40	Iowa	147	40	Louisiana	595
41	Arizona	30	41	North Carolina	147	41	Mississippi	588
42	Maine	27	42	Ohio	139	42	Arizona	518
43	Mississippi	22	43	Georgia	137	43	New Hampshire	75
44	Minnesota	19	44	Oklahoma	132	44	Tennessee	41
45	South Carolina	19	45	Wisconsin	130	45	Alaska	0
46	Idaho	17	46	Florida	116	46	Florida	0
47	South Dakota	16	47	Arizona	99	47	Nevada	0
48	Tennessee	16	48	Idaho	92	48	South Dakota	0
49	Michigan	10	49	Kansas	86	49	Texas	0
50	Alaska	10	50	Wyoming	73	50	Washington	0
51	Massachusetts	4	51	Nebraska	51	51	Wyoming	0
	United States	91		United States	237		United States	1,078

APPENDIX 3
STATE AND LOCAL REVENUES PER PERSON (cont.)

Rank	Corporate income	\$	Rank	Motor Vehicle License	\$	Rank	All Other Taxes	\$
1	Alaska	863	1	Hawaii	249	1	Alaska	5,639
2	DC	714	2	Iowa	183	2	North Dakota	3,691
3	New York	593	3	Oklahoma	172	3	Wyoming	1,697
4	New Hampshire	419	4	Wyoming	171	4	Delaware	1,580
5	Illinois	347	5	North Dakota	165	5	DC	895
6	Delaware	344	6	Montana	154	6	Nevada	541
7	North Dakota	322	7	Oregon	135	7	West Virginia	536
8	Massachusetts	284	8	Illinois	127	8	Montana	484
9	New Jersey	257	9	Minnesota	125	9	Texas	425
10	Minnesota	253	10	Vermont	111	10	New Mexico	404
11	Pennsylvania	201	11	Alaska	108	11	New York	352
12	California	196	12	Colorado	102	12	Pennsylvania	343
13	Tennessee	195	13	Nebraska	98	13	Washington	329
14	Kentucky	176	14	California	96	14	Oregon	314
15	Montana	170	15	South Dakota	95	15	Maryland	302
16	Vermont	169	16	Michigan	95	16	Ohio	298
17	Wisconsin	167	17	Idaho	88	17	Louisiana	278
18	Maryland	162	18	New Mexico	86	18	California	271
19	Connecticut	159	19	Texas	86	19	South Dakota	266
20	Oklahoma	153	20	Maine	81	20	Tennessee	264
21	Nebraska	149	21	Kansas	80	21	Connecticut	264
22	Iowa	139	22	Washington	79	22	Oklahoma	253
23	Mississippi	139	23	Wisconsin	79	23	Virginia	249
24	Rhode Island	137	24	Virginia	79	24	New Jersey	248
25	Arkansas	137	25	New York	78	25	Alabama	240
26	Kansas	133	26	Maryland	76	26	Massachusetts	237
27	Oregon	133	27	New Hampshire	70	27	New Hampshire	229
28	North Carolina	132	28	New Jersey	69	28	Florida	228
29	West Virginia	131	29	Ohio	69	29	Nebraska	227
30	Maine	129	30	Utah	68	30	Minnesota	212
31	New Mexico	128	31	Tennessee	68	31	South Carolina	207
32	Colorado	126	32	North Carolina	66	32	Maine	204
33	Idaho	126	33	Pennsylvania	66	33	Mississippi	190
34	Indiana	120	34	Indiana	65	34	Illinois	162
35	Utah	116	35	Florida	63	35	Missouri	156
36	Florida	107	36	Rhode Island	63	36	Kentucky	154
37	Arizona	101	37	South Carolina	59	37	Vermont	153
38	Virginia	94	38	Nevada	59	38	Idaho	150
39	Michigan	91	39	Connecticut	58	39	Rhode Island	149
40	Hawaii	89	40	Massachusetts	57	40	Colorado	146
41	South Carolina	82	41	DC	57	41	North Carolina	145
42	Georgia	80	42	Delaware	56	42	Wisconsin	144
43	Alabama	79	43	Arkansas	51	43	Iowa	136
44	Missouri	75	44	Mississippi	51	44	Arkansas	129
45	Louisiana	55	45	Kentucky	49	45	Hawaii	119
46	South Dakota	45	46	Missouri	48	46	Utah	118
47	Ohio	44	47	Alabama	46	47	Kansas	117
48	Nevada	0	48	Georgia	46	48	Michigan	108
49	Texas	0	49	Arizona	30	49	Arizona	103
50	Washington	0	50	Louisiana	24	50	Indiana	98
51	Wyoming	0	51	West Virginia	1	51	Georgia	72
	United States	169		United States	80		United States	277

APPENDIX 3
STATE AND LOCAL REVENUES PER PERSON (cont.)

Rank	Charges and Miscellaneous General Revenue	\$	Rank	Current Charges	\$	Rank	Miscellaneous General Revenue	\$
1	Alaska	7,429	1	Wyoming	2,570	1	Alaska	5,444
2	Wyoming	4,966	2	South Carolina	2,088	2	Wyoming	2,396
3	Delaware	3,258	3	Iowa	2,039	3	DC	1,780
4	North Dakota	2,868	4	Alaska	1,986	4	Delaware	1,611
5	DC	2,814	5	Alabama	1,849	5	New Mexico	1,304
6	South Carolina	2,719	6	Washington	1,845	6	North Dakota	1,182
7	Iowa	2,622	7	Kansas	1,825	7	New York	971
8	Kansas	2,539	8	Mississippi	1,756	8	Rhode Island	962
9	Colorado	2,474	9	Colorado	1,741	9	New Hampshire	839
10	Oregon	2,458	10	Oregon	1,737	10	South Dakota	821
11	New Mexico	2,414	11	North Dakota	1,686	11	West Virginia	785
12	New York	2,405	12	California	1,676	12	Oklahoma	769
13	Washington	2,376	13	Delaware	1,647	13	Louisiana	762
14	Alabama	2,299	14	North Carolina	1,639	14	Minnesota	748
15	California	2,274	15	Hawaii	1,632	15	Colorado	733
16	Hawaii	2,254	16	Utah	1,629	16	Massachusetts	720
17	Louisiana	2,241	17	Virginia	1,570	17	Oregon	720
18	Utah	2,208	18	Nebraska	1,518	18	Kansas	714
19	Virginia	2,206	19	Florida	1,507	19	Vermont	703
20	Nebraska	2,200	20	Michigan	1,505	20	New Jersey	688
21	Florida	2,193	21	Louisiana	1,479	21	Florida	686
22	Mississippi	2,116	22	New York	1,435	22	Nebraska	682
23	Minnesota	2,110	23	Indiana	1,412	23	Texas	662
24	North Carolina	2,106	24	Pennsylvania	1,377	24	Montana	652
25	Michigan	2,101	25	Minnesota	1,362	25	Ohio	642
26	West Virginia	2,090	26	Ohio	1,346	26	Missouri	640
27	Oklahoma	2,059	27	Wisconsin	1,332	27	Virginia	636
28	Rhode Island	2,047	28	West Virginia	1,305	28	South Carolina	631
29	Ohio	1,988	29	Oklahoma	1,290	29	Maryland	627
30	Pennsylvania	1,968	30	Missouri	1,210	30	Hawaii	622
31	Wisconsin	1,913	31	New Jersey	1,209	31	California	598
32	Indiana	1,910	32	Nevada	1,204	32	Illinois	596
33	Vermont	1,900	33	Vermont	1,197	33	Michigan	595
34	New Jersey	1,897	34	Georgia	1,194	34	Pennsylvania	591
35	New Hampshire	1,886	35	Texas	1,186	35	Iowa	583
36	Massachusetts	1,882	36	Idaho	1,183	36	Wisconsin	580
37	Missouri	1,850	37	Massachusetts	1,161	37	Utah	580
38	Texas	1,848	38	Tennessee	1,159	38	Washington	530
39	South Dakota	1,805	39	Montana	1,143	39	Tennessee	519
40	Montana	1,795	40	Maryland	1,142	40	Connecticut	512
41	Maryland	1,770	41	Kentucky	1,121	41	Arizona	510
42	Tennessee	1,678	42	New Mexico	1,110	42	Indiana	498
43	Nevada	1,671	43	Arkansas	1,098	43	Maine	496
44	Georgia	1,649	44	Arizona	1,093	44	Arkansas	471
45	Idaho	1,638	45	Rhode Island	1,086	45	Nevada	467
46	Arizona	1,603	46	New Hampshire	1,048	46	North Carolina	467
47	Illinois	1,579	47	DC	1,034	47	Georgia	456
48	Arkansas	1,569	48	South Dakota	984	48	Idaho	455
49	Kentucky	1,547	49	Illinois	983	49	Alabama	450
50	Maine	1,477	50	Maine	982	50	Kentucky	426
51	Connecticut	1,333	51	Connecticut	821	51	Mississippi	361
	United States	2,070		United States	1,414		United States	656

APPENDIX 3
STATE AND LOCAL REVENUES PER PERSON (cont.)

Rank	Utility Revenue	\$	Rank	Liquor Store Revenue	\$	Rank	Insurance Trust Revenue (1)	\$
1	Nebraska	2,288	1	New Hampshire	446	1	California	3,120
2	DC	1,498	2	Wyoming	177	2	New York	2,886
3	Tennessee	1,396	3	Pennsylvania	136	3	Wyoming	2,763
4	Washington	942	4	Oregon	128	4	Wisconsin	2,515
5	South Carolina	761	5	Utah	102	5	Ohio	2,490
6	New York	757	6	Mississippi	94	6	Oregon	2,469
7	Arizona	718	7	Michigan	92	7	Alaska	2,410
8	California	714	8	Washington	89	8	Montana	2,147
9	Utah	707	9	North Carolina	88	9	South Dakota	2,131
10	Alabama	620	10	Idaho	86	10	Minnesota	2,092
11	Colorado	567	11	Iowa	84	11	Nevada	2,018
12	Massachusetts	557	12	Montana	82	12	Connecticut	2,010
13	Oklahoma	534	13	Vermont	81	13	Missouri	1,965
14	Alaska	521	14	Ohio	80	14	Illinois	1,926
15	Texas	506	15	Virginia	78	15	DC	1,878
16	Florida	490	16	Alabama	58	16	Washington	1,754
17	Delaware	487	17	West Virginia	49	17	Rhode Island	1,749
18	Georgia	479	18	Minnesota	49	18	Massachusetts	1,685
19	Kansas	479	19	Maryland	47	19	New Mexico	1,685
20	North Carolina	435	20	South Dakota	33	20	Georgia	1,624
21	Missouri	423	21	Maine	0	21	Colorado	1,618
22	South Dakota	412	22	Alaska	0	22	Hawaii	1,522
23	Minnesota	395	23	Arizona	0	23	Pennsylvania	1,512
24	Wyoming	385	24	Arkansas	0	24	New Jersey	1,481
25	Wisconsin	381	25	California	0	25	Arkansas	1,449
26	Kentucky	366	26	Colorado	0	26	Maryland	1,446
27	Nevada	363	27	Connecticut	0	27	Louisiana	1,411
28	Illinois	362	28	Delaware	0	28	Iowa	1,410
29	Oregon	358	29	DC	0	29	Michigan	1,401
30	Vermont	346	30	Florida	0	30	Virginia	1,386
31	Iowa	341	31	Georgia	0	31	Mississippi	1,364
32	Arkansas	340	32	Hawaii	0	32	Oklahoma	1,339
33	Indiana	335	33	Illinois	0	33	Alabama	1,326
34	New Mexico	322	34	Indiana	0	34	Delaware	1,317
35	Mississippi	304	35	Kansas	0	35	Kentucky	1,315
36	Michigan	282	36	Kentucky	0	36	Florida	1,287
37	North Dakota	272	37	Louisiana	0	37	North Carolina	1,283
38	Hawaii	266	38	Massachusetts	0	38	Arizona	1,252
39	Ohio	260	39	Missouri	0	39	Idaho	1,202
40	New Jersey	254	40	Nebraska	0	40	South Carolina	1,187
41	Louisiana	243	41	Nevada	0	41	Maine	1,183
42	Connecticut	217	42	New Jersey	0	42	Utah	1,175
43	Pennsylvania	211	43	New Mexico	0	43	North Dakota	1,174
44	Virginia	211	44	New York	0	44	West Virginia	1,157
45	Rhode Island	208	45	North Dakota	0	45	Nebraska	1,118
46	Maryland	162	46	Oklahoma	0	46	New Hampshire	1,105
47	Idaho	137	47	Rhode Island	0	47	Texas	1,056
48	Montana	131	48	South Carolina	0	48	Kansas	1,041
49	West Virginia	130	49	Tennessee	0	49	Vermont	996
50	New Hampshire	124	50	Texas	0	50	Tennessee	919
51	Maine	122	51	Wisconsin	0	51	Indiana	718
	United States	502		United States	28		United States	1,792