

# COMPARATIVE STATE & LOCAL TAXES

## FISCAL YEAR 2020

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## Introduction

Over the years, Washington decision makers and stakeholders have expressed interest in the state's relative tax position among the states. Are taxes in Washington particularly high or low, when compared with other states? To help answer this question, the Department of Revenue has published *Comparative State and Local Taxes* every year since 1960. While the content of the report has evolved over time, the heart of the report is our compilation of economic data from several sources, allowing users to access state economic data all in one place.

This report consists of 17 tables and four charts. Major topics are as follows:

- Average tax payment (per capita)
- Tax burden measured against personal income
- Tax burden measured against state GDP

Other topics include tax rates, percentage reliance on certain major tax types, and gasoline taxes.

There are several ways to measure a state's tax burden. Below, we describe the three measures presented in this report.

### Average tax payment (per capita)

This popular and simple method requires dividing total taxes by total state population. Tax collections include taxes paid by businesses and so may not correspond to what the typical individual pays directly.

Importantly, the per capita measure does not suggest anything about the relationship between the tax burden and the state economy. For instance, Connecticut ranked number 8 nationally for its tax burden in 1990. But when its collections were measured as a percentage of personal income, it ranked at 49.<sup>1</sup> To better understand tax in the context of a state's economy, we turn to economic base-related measures.

### Economic base measures

In this report, we present two measures comparing a state's revenues with its economic base. The first is tax burden as a percentage of personal income. Dividing total collections by total personal income provides more information on taxpayers' ability to pay than the per capita measure. However, it does not reflect certain types of economic activity, particularly the amount of goods and services produced.

The second economic base measurement is tax burden compared with gross domestic product (GDP). GDP measures the value of goods and services produced within a state, thus reflecting the entire economic base upon which a state can impose taxes. However, it excludes certain types of personal income, such as food stamps, Medicare, and retirement income, so it understates income and buying power.

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<sup>1</sup> Federation of Tax Administrators (1992). *FTA examines tax level measurement methods*.  
[https://www.taxadmin.org/assets/docs/Research/Rates/tax\\_burden\\_method.pdf](https://www.taxadmin.org/assets/docs/Research/Rates/tax_burden_method.pdf)

## Limitations for measures of tax burden

As no single measure is perfect, our reported measures of tax burden have three important limitations. First, these measures do not compare the amount of taxes paid by households and businesses. Similarly, the actual incidence of the property tax and other major taxes by taxpayer type is unknown.

Second, initial tax burdens may shift to other entities. Business taxes are particularly susceptible to shifting, either forward to consumers (increased prices) or backward to owners (reduced earnings) and workers (lower wages). Tax burdens may also shift to households or businesses in other states. For example, Alaska has a high tax burden, due to petroleum tax revenues. However, consumers in other locations pay a portion of this tax, which is included in the price of oil.

Third, these measures fail to describe distributional effects of a state's tax system. Each reflects a statewide average, instead of informing on how tax burdens vary across different individuals or businesses. This variation in tax burden, when described for different income groups, refers to as how "progressive" or "regressive" a tax structure is.<sup>2</sup>

## State tax structures vary.

Regardless of the preferred measure, we might expect trends in the amount of tax burden to have an association with a state's tax structure. Each state imposes a unique mix of taxes, such as those on personal income, corporate income, and retail sales. In this report, we present tables to inform the reader about this variation across states. Topics covered include tax rates, percentage reliance on certain major tax types and gasoline taxes.

## Washington's tax burden has declined since 1960.

Washington's tax burden, when measured against personal income, has varied considerably since we began publishing this report in 1960. Variation has resulted from changes in taxes, which taxes are imposed, modifications to taxes, and economic trends. While we observe both growth and decline over the past sixty years, the past decade has a lower tax burden than the first, both in terms of percentage of personal income and Washington's national ranking.

In the 1960s, average tax burdens of about \$115 (rank 18) were typical for Washington.<sup>3</sup> During the following decade, growth in consumer expenditures exceeded the rate of income growth. The result was a higher tax burden, reaching \$127 in 1978, while Washington's standing among the states held steady, at rank 17.<sup>4</sup>

During the 1980s, Washington experienced dynamic shifts in the economy, evident in measures of tax burden, which declined in response to tax reforms,<sup>5</sup> a recession, and growth in personal income. The

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<sup>2</sup> See Washington Tax Structure Work Group (2020). Preliminary Report: Results of economic analyses. <https://dor.wa.gov/sites/default/files/2022-02/TaxStructureWorkGroupPrelimReport2020.pdf> for distributional analyses of Washington's tax burden.

<sup>3</sup> In this section, all dollar amounts refer to the tax due per \$1,000 of personal income.

<sup>4</sup> Washington Department of Revenue. (1962-82). *Comparative State and Local Taxes*.

<sup>5</sup> The following reforms helped reduce revenues: exemption of food from the sales tax in 1978, the limitation of local special school levies, extension of the 106% limit on property taxes to the state levy and repeal of the state's inheritance tax.

state saw its lowest-ever ranking of 39 in 1981 (\$100). However, for the remainder of the 1980s, Washington's tax burden returned to the level of about \$115, and rankings around 16 were typical.<sup>6</sup>

During the 1990s, Washington's tax burden dropped, in terms of amount paid and state ranking. In 1990, the state ranked 9 (\$122), but the rank lowered steadily so that the 2000 rank was 32 (\$108).

In the 2000s, the tax burden varied considerably, from a high of \$112 (rank 28) in 2007 to a low of \$93, (rank 35) in 2009, and finishing 2010 at rank 36.

For the most recent decade, beginning with 2011, we observe little change in the tax burden amount, as the median held constant at about \$97 for both 2001-2005 and 2006-2010. In contrast, Washington's rank declined from a median of 33 during the first five years to a median of 27 during the second five years.

We have discussed trends since 1960 in collections compared with personal income. However, since 2011, we have also reported on collections compared with state GDP. The GDP measure provides an alternative perspective on Washington's standing among the states. Using the income-based measure has consistently resulted in Washington ranking around the midpoint nationally. In contrast, using the GDP-based measure, we find our state ranking among the bottom third. For instance, during the most recent decade, Washington's median rank was 38, while the measure declined from a median of 8.1% for 2011-2015 to 7.6% for 2016-2020.

## Data Sources

Federation of Tax Administrators. *Tax rates/surveys - tax rates*. Retrieved December 29, 2021, from <https://www.taxadmin.org/current-tax-rates>

Tax Foundation. (February 3, 2022). *State and local sales tax rates, 2022*. <https://taxfoundation.org/2022-sales-taxes/>

U.S. Bureau of Economic Analysis. *Regional Data – GDP and Personal Income*. Retrieved December 21, 2021, from [BEA Interactive Data Application](#)

U.S. Census Bureau. *State and Local Government Finance – Historical Datasets and Tables*. Retrieved December 21, 2021, from [State and Local Government Finances Datasets and Tables \(census.gov\)](#)

Note: Because the Bureau of Economic Analysis and the Census Bureau refresh historical data annually, historical values found in our data tables do not always align with those found in past editions of *Comparative State and Local Taxes*.

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<sup>6</sup> Washington Department of Revenue. (1982-92). *Comparative State and Local Taxes*.

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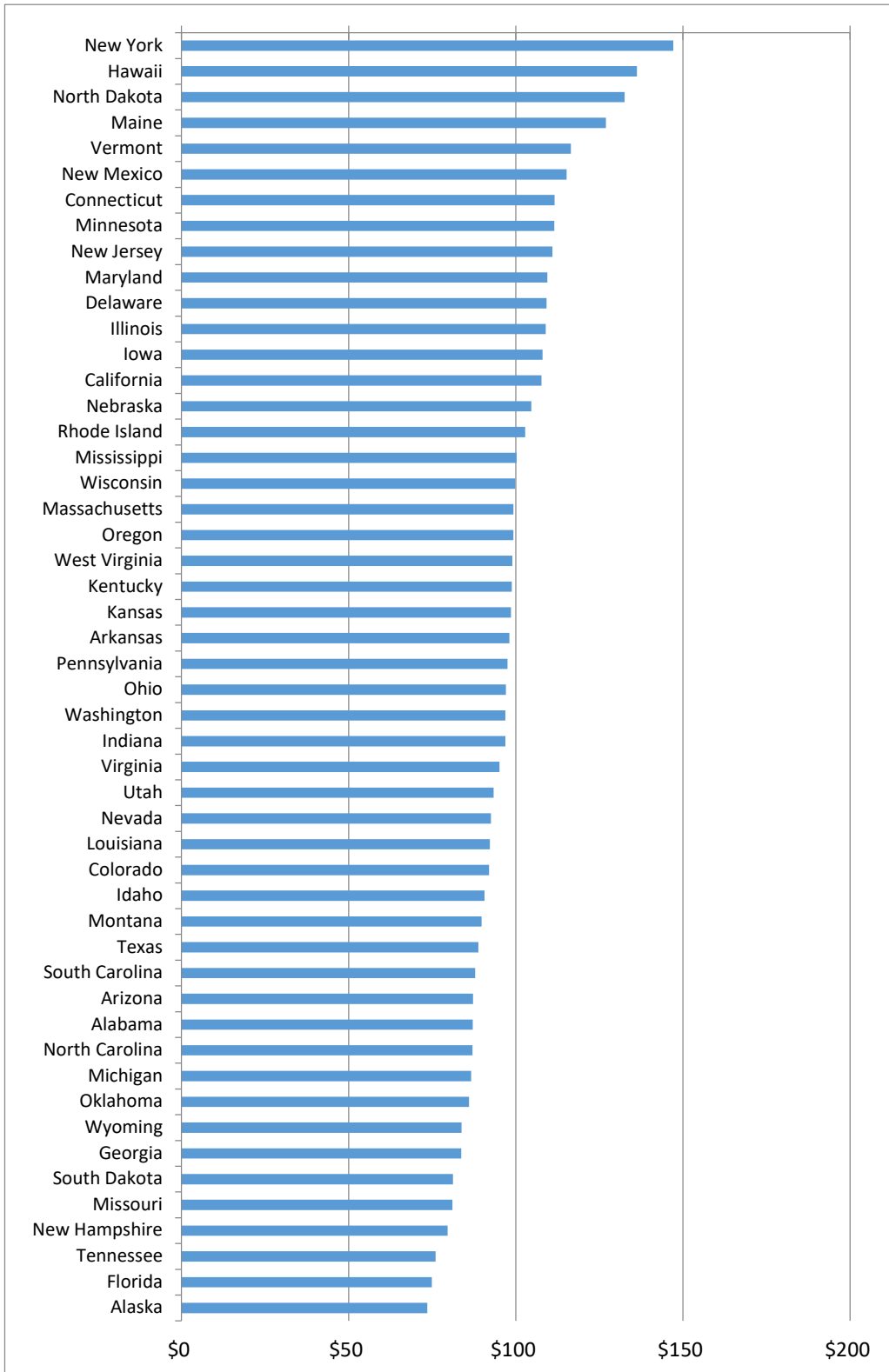
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Table 1. State and Local Taxes Per \$1,000 Personal Income  
Fiscal Years 2016 - 2020

State	Amount					Rank				
	2016	2017	2018	2019	2020	2016	2017	2018	2019	2020
New York	153.97	148.93	149.61	146.35	147.14	1	1	1	2	1
Hawaii	133.69	132.14	139.73	145.89	136.27	2	2	2	3	2
North Dakota	121.79	124.11	138.08	150.71	132.54	3	3	3	1	3
Maine	118.80	117.62	119.09	127.20	127.00	5	6	5	4	4
Vermont	119.43	118.71	121.80	124.10	116.47	4	4	4	5	5
New Mexico	98.64	100.38	102.88	123.77	115.19	25	24	22	6	6
Connecticut	108.23	111.55	118.81	116.81	111.64	11	9	7	10	7
Minnesota	117.58	117.71	119.00	118.66	111.55	6	5	6	8	8
New Jersey	111.69	114.22	116.22	117.29	110.97	9	7	9	9	9
Maryland	108.46	107.58	108.88	110.37	109.44	10	13	13	13	10
Delaware	100.24	100.73	110.02	112.28	109.22	21	23	11	12	11
Illinois	106.65	109.37	114.06	112.97	108.96	12	11	10	11	12
Iowa	105.80	107.69	108.36	108.88	108.05	13	12	14	15	13
California	112.21	111.65	117.99	119.51	107.71	7	8	8	7	14
Nebraska	100.79	103.31	107.10	106.48	104.67	19	16	15	17	15
Rhode Island	111.77	111.46	109.16	109.31	102.82	8	10	12	14	16
Mississippi	101.66	101.69	101.76	104.57	100.23	18	19	25	21	17
Wisconsin	102.41	103.24	101.76	102.31	99.82	16	17	24	24	18
Massachusetts	103.25	101.45	103.48	103.75	99.30	15	21	20	22	19
Oregon	101.80	104.08	104.93	108.06	99.28	17	15	19	16	20
West Virginia	104.68	104.90	105.80	106.36	99.01	14	14	18	18	21
Kentucky	97.37	97.90	98.11	101.33	98.78	26	29	31	26	22
Kansas	95.99	97.46	106.06	104.74	98.60	28	30	16	20	23
Arkansas	99.44	98.67	99.25	99.56	98.08	23	28	29	29	24
Pennsylvania	100.42	100.75	103.00	103.39	97.50	20	22	21	23	25
Ohio	100.22	101.95	99.96	98.87	97.08	22	18	28	30	26
Washington	96.70	98.70	101.94	100.34	96.90	27	27	23	28	27
Indiana	90.69	91.14	100.14	101.78	96.90	34	36	27	25	28
Virginia	87.54	90.06	92.90	96.53	95.13	40	39	37	33	29
Utah	95.93	98.72	105.82	106.08	93.34	29	26	17	19	30
Nevada	98.99	101.62	101.32	101.20	92.60	24	20	26	27	31
Louisiana	90.50	99.89	98.60	97.55	92.25	35	25	30	31	32
Colorado	90.27	94.71	95.43	97.28	92.01	37	32	32	32	33
Idaho	90.46	93.51	93.61	91.45	90.66	36	34	34	40	34
Montana	87.51	90.67	92.94	94.64	89.79	41	38	36	34	35
Texas	87.25	90.99	92.83	92.78	88.83	42	37	38	38	36
South Carolina	87.12	86.82	88.85	89.94	87.83	43	44	41	42	37
Arizona	92.40	91.89	91.29	93.98	87.25	33	35	39	35	38
Alabama	84.74	85.40	85.92	87.20	87.14	45	46	47	45	39
North Carolina	94.96	93.92	93.13	93.34	87.07	30	33	35	36	40
Michigan	93.79	94.97	95.03	93.33	86.65	32	31	33	37	41
Oklahoma	78.95	81.76	86.07	91.40	86.02	48	47	45	41	42
Wyoming	93.80	87.72	87.56	92.67	83.76	31	42	42	39	43
Georgia	88.48	88.30	87.25	88.24	83.67	38	40	44	43	44
South Dakota	83.34	86.99	86.03	84.41	81.18	46	43	46	48	45
Missouri	85.53	86.33	87.33	87.73	81.10	44	45	43	44	46
New Hampshire	87.77	87.89	91.06	84.97	79.60	39	41	40	47	47
Tennessee	78.08	76.21	78.89	78.93	76.00	49	49	50	49	48
Florida	79.06	81.58	81.83	78.59	74.93	47	48	49	50	49
Alaska	63.32	72.92	84.02	85.18	73.52	50	50	48	46	50
U.S. Average	\$98.88	\$100.04	\$102.49	\$103.86	\$98.63					

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Chart 1. State and Local Taxes Per \$1,000 Personal Income  
Fiscal Year 2020



Source: Bureau of Economic Analysis and Census Bureau.

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Table 2  
State & Local Taxes Per \$1,000 Personal Income  
Thirteen Western States - Fiscal Year 2020

State	Amount	National Rank	Western Rank
Hawaii	\$136.27	2	1
New Mexico	115.19	6	2
California	107.71	14	3
Oregon	99.28	20	4
WASHINGTON	96.90	27	5
Utah	93.34	30	6
Nevada	92.60	31	7
Colorado	92.01	33	8
Idaho	90.66	34	9
Montana	89.79	35	10
Arizona	87.25	38	11
Wyoming	83.76	43	12
Alaska	73.52	50	13

Source: Bureau of Economic Analysis and Census Bureau.



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Table 3. Washington Taxes Per \$1,000 Personal Income  
State, Local and Total Taxes for Past Ten Years

Fiscal Year	<u>State Taxes</u>		<u>Local Taxes</u>		<u>Combined Total</u>	
	Amount	Rank	Amount	Rank	Amount	Rank
2020	\$ 59.17	24	\$ 37.73	28	\$ 96.90	27
2019	61.57	30	38.77	23	100.34	28
2018	62.32	25	39.62	22	101.94	23
2017	59.72	28	38.97	23	98.70	27
2016	58.45	27	38.25	25	96.70	27
2015	57.40	33	37.68	28	95.08	32
2014	58.27	32	38.30	28	96.57	30
2013	57.51	36	36.95	31	94.45	35
2012	58.35	34	39.14	29	97.49	31
2011	60.97	27	39.85	28	100.82	30

Source: Bureau of Economic Analysis and Census Bureau.

Table 4. Property Taxes Per \$1,000 Personal Income  
Fiscal Years 2017 - 2020

State	FY 2017		FY 2018		FY 2019		FY 2020	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank
Maine	47.12	6	48.43	4	55.33	1	56.62	1
Vermont	51.05	3	51.01	3	52.77	2	51.64	2
New Hampshire	58.59	1	58.35	1	52.65	3	50.95	3
New Jersey	53.18	2	53.50	2	52.11	4	50.25	4
New York	47.59	5	46.28	6	46.73	5	46.13	5
Rhode Island	48.80	4	47.15	5	46.11	6	43.93	6
Connecticut	43.55	7	43.62	7	43.53	7	43.54	7
Texas	40.89	9	41.05	9	41.65	8	41.50	8
Nebraska	39.13	10	40.68	10	38.43	10	38.66	9
Illinois	42.49	8	42.09	8	40.40	9	38.62	10
Alaska	37.49	13	38.05	11	36.96	12	37.00	11
Montana	36.26	14	36.26	13	37.26	11	36.27	12
Massachusetts	37.63	12	37.62	12	36.63	13	36.06	13
Iowa	35.20	15	35.41	14	35.77	14	35.91	14
Wyoming	39.05	11	33.98	15	34.40	15	33.84	15
Oregon	32.72	17	33.03	17	33.28	16	33.02	16
Wisconsin	34.89	16	33.52	16	32.90	17	32.54	17
Kansas	32.35	19	32.92	18	32.62	18	32.41	18
Michigan	31.66	20	31.86	19	31.86	19	32.40	19
Colorado	29.88	23	28.67	28	31.64	20	31.75	20
Virginia	31.02	21	31.25	20	31.29	21	31.11	21
Minnesota	30.46	22	31.12	21	30.20	24	30.44	22
California	28.55	29	29.07	26	30.29	23	30.07	23
Mississippi	28.21	30	28.50	30	29.42	25	29.48	24
South Dakota	32.70	18	31.06	22	31.03	22	29.19	25
Ohio	29.01	28	29.34	25	29.03	28	29.15	26
Pennsylvania	29.59	24	29.68	23	29.24	26	28.87	27
Florida	29.26	27	28.16	31	28.39	29	28.53	28
South Carolina	29.33	26	29.36	24	29.12	27	28.44	29
Hawaii	24.59	38	25.87	35	27.05	33	28.34	30
Maryland	27.53	32	28.70	27	27.85	30	28.04	31
Georgia	27.38	34	27.02	32	27.66	32	27.44	32
WASHINGTON	27.67	31	28.63	29	27.83	31	27.19	33
North Dakota	29.55	25	26.39	34	26.85	34	27.02	34
Arizona	27.46	33	26.65	33	26.65	35	25.45	35
Utah	25.14	36	24.56	37	25.36	37	25.27	36
Idaho	25.48	35	24.58	36	25.74	36	25.16	37
Indiana	23.21	40	21.89	42	23.76	39	23.59	38
West Virginia	25.12	37	24.10	38	23.16	40	23.20	39
Missouri	23.37	39	23.30	39	24.41	38	22.77	40
North Carolina	23.02	41	22.77	40	22.79	41	22.38	41
Nevada	22.77	42	22.51	41	22.72	42	22.24	42
New Mexico	20.36	45	20.89	43	21.42	43	20.73	43
Kentucky	20.87	44	20.49	44	21.16	44	20.73	44
Delaware	19.02	46	18.54	46	18.21	47	19.57	45
Louisiana	21.06	43	20.02	45	19.99	45	19.13	46
Oklahoma	17.30	49	17.28	49	17.92	48	18.24	47
Arkansas	18.12	48	18.39	47	18.27	46	18.06	48
Tennessee	18.87	47	18.04	48	17.82	49	17.27	49
Alabama	14.77	50	14.29	50	14.57	50	14.67	50
U.S. Average	\$31.41		\$31.12		\$31.24		\$30.90	

Source: Bureau of Economic Analysis and Census Bureau.

Table 5. Per Capita Personal Income  
Calendar Years 2018 - 2021

State	2018		2019		2020		2021	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank
Massachusetts	69,693	2	73,213	2	78,388	2	83,653	1
Connecticut	72,926	1	75,533	1	78,463	1	83,294	2
New Jersey	64,914	3	68,438	3	71,505	4	77,016	3
New York	64,849	4	67,366	4	71,577	3	76,837	4
California	61,508	5	64,919	5	70,647	5	76,614	5
WASHINGTON	60,221	9	64,189	7	68,350	7	73,775	6
New Hampshire	60,830	6	64,747	6	68,542	6	73,200	7
Colorado	58,453	11	62,124	10	65,358	10	70,706	8
Maryland	60,577	7	62,313	9	65,685	9	69,817	9
Wyoming	60,472	8	64,117	8	65,782	8	69,666	10
Illinois	56,536	14	58,438	14	62,139	14	67,244	11
Virginia	56,619	12	59,073	12	62,189	13	66,305	12
Minnesota	56,539	13	58,543	13	62,240	12	66,280	13
Alaska	59,618	10	61,317	11	62,756	11	65,813	14
North Dakota	55,396	15	57,110	15	60,864	15	64,524	15
South Dakota	52,166	20	55,294	19	60,446	17	64,462	16
Rhode Island	52,659	18	55,830	17	59,941	18	64,376	17
Pennsylvania	55,030	16	56,952	16	60,685	16	64,279	18
Florida	51,520	24	54,560	21	57,292	21	62,270	19
Vermont	52,409	19	55,442	18	59,296	19	61,882	20
Oregon	50,567	27	52,718	27	57,005	23	61,596	21
Nebraska	51,916	23	54,182	23	57,422	20	61,205	22
Hawaii	52,164	21	54,700	20	57,241	22	60,947	23
Nevada	49,678	28	52,602	28	55,406	28	60,213	24
Delaware	52,716	17	54,217	22	56,324	24	59,931	25
Texas	52,005	22	54,076	24	55,601	27	59,865	26
Wisconsin	50,908	25	52,893	25	55,941	26	59,626	27
Kansas	50,663	26	52,876	26	55,974	25	58,924	28
Maine	48,141	31	50,728	29	54,912	29	58,484	29
Iowa	49,163	29	50,367	30	53,312	33	57,163	30
Montana	47,612	32	50,289	31	54,106	30	56,949	31
Ohio	48,327	30	50,035	32	53,545	31	56,879	32
Tennessee	46,870	36	49,343	33	52,351	34	56,560	33
Indiana	46,945	35	48,749	37	52,219	37	56,497	34
Michigan	47,457	33	49,142	34	53,388	32	56,494	35
North Carolina	46,352	39	48,741	38	51,900	40	56,173	36
Utah	45,665	41	48,580	40	52,225	36	56,019	37
Georgia	46,855	37	49,083	35	51,987	39	55,786	38
Arizona	45,466	42	48,124	41	52,327	35	55,487	39
Missouri	47,085	34	49,001	36	52,108	38	55,325	40
Louisiana	46,057	40	47,668	42	50,809	41	54,217	41
Oklahoma	46,415	38	48,646	39	50,518	42	53,870	42
South Carolina	44,155	43	46,681	43	49,105	44	52,467	43
Idaho	43,217	45	45,924	44	49,491	43	52,369	44
Kentucky	41,974	46	43,875	46	47,525	45	51,266	45
Arkansas	43,384	44	44,324	45	47,154	46	50,625	46
New Mexico	41,218	49	43,529	47	46,760	47	50,311	47
Alabama	41,539	47	43,288	48	46,179	48	49,769	48
West Virginia	41,279	48	42,951	49	45,240	49	48,488	49
Mississippi	37,900	50	39,445	50	42,716	50	45,881	50
U.S. Average	\$51,733		\$54,126		\$57,459		\$61,428	

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Table 6. State/Local Taxes Per \$1,000 Personal Income Since 1960

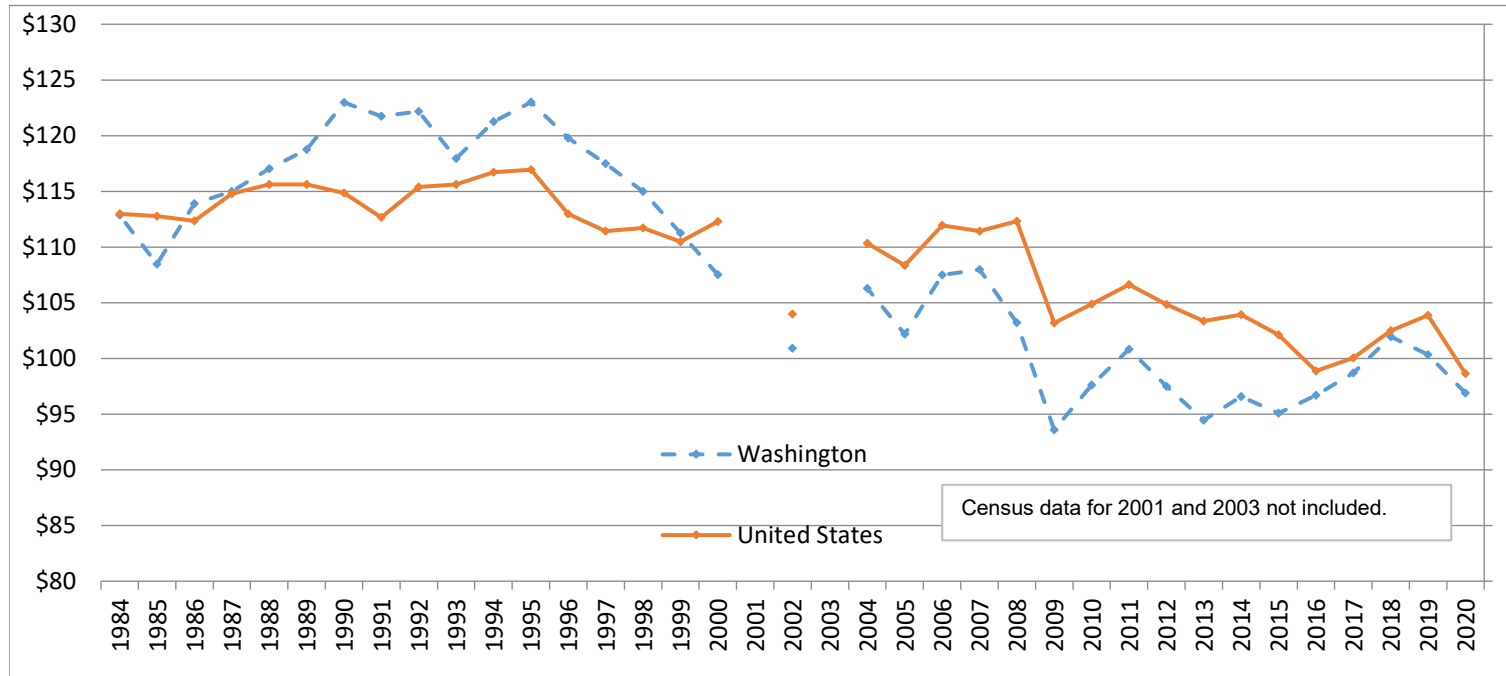
Fiscal Year	State/Local Taxes		Wash. Ranking	Fiscal Year	State/Local Taxes		Wash. Ranking
	Wash.	U.S. Ave.			Wash.	U.S. Ave.	
2020	\$96.90	\$98.63	27				
2019	\$100.34	\$103.86	28	1989	\$118.76	\$115.63	16
2018	101.94	102.49	23	1988	117.04	115.62	18
2017	98.70	100.04	27	1987	114.99	114.79	19
2016	96.70	98.88	27	1986	113.89	112.36	16
2015	95.08	102.13	32	1985	108.47	112.79	25
2014	96.57	103.92	30	1984	112.85	112.97	21
2013	94.45	103.34	35	1983	109.22	106.85	16
2012	97.49	104.86	31	1982	101.80	110.70	34
2011	100.82	106.62	30	1981	100.45	113.05	39
2010	97.61	104.89	35	1980	108.75	115.73	28
2009	93.58	103.17	36	1979	121.44	120.29	22
2008	103.21	112.33	32	1978	127.34	127.51	17
2007	107.98	111.42	28	1977	122.27	128.05	23
2006	107.48	111.93	32	1976	118.68	125.27	25
2005	102.19	108.34	36	1975	120.65	122.84	20
2004	106.27	110.33	29	1974	122.38	123.58	18
2003	n.a.	n.a.	n.a.	1973	127.97	129.47	19
2002	100.90	103.98	32	1972	128.26	126.94	18
2001	n.a.	n.a.	n.a.	1971	122.83	118.87	21
2000	107.53	112.28	32	1970	115.33	116.58	24
1999	111.25	110.48	20	1969	115.49	112.20	22
1998	115.00	111.70	17	1968	114.70	108.10	18
1997	117.49	111.43	11	1967	112.12	105.50	18
1996	119.79	112.99	12	1966	115.49	106.63	17
1995	123.00	116.94	11	1965	111.84	104.36	20
1994	121.24	116.71	15	1964	109.19	103.52	20
1993	117.95	115.62	17	1963	105.15	96.50	18
1992	122.17	115.38	11	1962	101.74	94.44	16
1991	121.75	112.67	9	1961	100.68	93.86	19
1990	122.98	114.84	10	1960	98.43	90.29	21

Source: Bureau of Economic Analysis and Census Bureau.

Note: The U.S. Census Bureau did not compile local tax collections in 2001 and 2003.

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Chart 2. State and Local Taxes Per \$1,000 of Personal Income  
Washington and All States Average 1984 - 2020



Source: Bureau of Economic Analysis and Census Bureau.

Table 7. State and Local Taxes Per Capita  
Fiscal Years 2017 - 2020

State	2017		2018		2019		2020	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank
New York	8,829	1	9,412	1	9,491	1	9,912	1
Connecticut	7,661	2	8,318	2	8,519	2	8,432	2
New Jersey	6,914	3	7,259	3	7,614	4	7,595	3
North Dakota	6,454	6	7,252	4	8,349	3	7,569	4
Hawaii	6,491	5	7,142	5	7,610	5	7,454	5
Massachusetts	6,523	4	6,900	7	7,231	7	7,270	6
California	6,315	7	6,938	6	7,351	6	6,993	7
Maryland	6,200	8	6,441	9	6,686	9	6,820	8
Minnesota	6,191	9	6,457	8	6,709	8	6,531	9
Vermont	5,891	10	6,184	10	6,504	10	6,457	10
Maine	5,262	14	5,523	15	6,123	12	6,443	11
Illinois	5,691	11	6,115	11	6,387	11	6,367	12
WASHINGTON	5,420	13	5,838	12	6,043	13	6,220	13
Delaware	4,909	20	5,547	14	5,919	14	5,922	14
Rhode Island	5,482	12	5,565	13	5,756	15	5,740	15
Colorado	4,962	18	5,273	19	5,686	17	5,716	16
Nebraska	5,099	16	5,370	17	5,528	19	5,671	17
Virginia	4,797	23	5,098	22	5,466	20	5,619	18
Pennsylvania	5,157	15	5,399	16	5,689	16	5,553	19
Iowa	4,985	17	5,120	21	5,353	22	5,442	20
Wyoming	4,809	22	5,007	24	5,604	18	5,371	21
Wisconsin	4,873	21	4,962	25	5,208	24	5,280	22
Oregon	4,788	24	5,034	23	5,464	21	5,234	23
Kansas	4,612	26	5,160	20	5,306	23	5,214	24
New Hampshire	4,950	19	5,314	18	5,169	25	5,154	25
New Mexico	3,892	39	4,060	39	5,102	26	5,014	26
Nevada	4,619	25	4,811	26	5,028	28	4,871	27
Ohio	4,609	27	4,663	28	4,778	32	4,858	28
Texas	4,239	30	4,570	30	4,825	30	4,803	29
Indiana	3,978	37	4,508	31	4,778	31	4,724	30
Utah	4,121	32	4,576	29	4,844	29	4,535	31
Montana	3,995	36	4,278	35	4,506	33	4,515	32
Alaska	4,104	33	4,805	27	5,079	27	4,508	33
South Dakota	4,279	28	4,310	34	4,403	36	4,489	34
Louisiana	4,268	29	4,344	33	4,493	34	4,397	35
Arkansas	4,033	34	4,158	36	4,319	39	4,348	36
Kentucky	3,892	40	3,998	41	4,253	41	4,334	37
Michigan	4,229	31	4,344	32	4,429	35	4,258	38
West Virginia	3,921	38	4,141	38	4,390	37	4,253	39
North Carolina	4,032	35	4,153	37	4,326	38	4,244	40
Arizona	3,811	42	3,971	42	4,273	40	4,199	41
Oklahoma	3,476	48	3,824	46	4,242	42	4,185	42
Idaho	3,749	45	3,881	45	3,952	48	4,164	43
Georgia	3,800	43	3,925	44	4,135	43	4,107	44
South Carolina	3,575	47	3,799	47	3,971	46	4,100	45
Florida	3,790	44	4,014	40	4,049	45	4,088	46
Missouri	3,834	41	3,951	43	4,131	44	3,974	47
Mississippi	3,663	46	3,755	48	3,963	47	3,954	48
Alabama	3,332	49	3,456	50	3,622	50	3,772	49
Tennessee	3,315	50	3,541	49	3,700	49	3,750	50
U.S. Average	\$4,836		\$5,129		\$5,407		\$5,368	

Source: Bureau of Economic Analysis and Census Bureau.

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Table 8. State and Local Taxes Per Capita  
Thirteen Western States - Fiscal Year 2020

State	Amount	National Rank	Western Rank
Hawaii	\$7,454	5	1
California	\$6,993	7	2
WASHINGTON	\$6,220	13	3
Colorado	\$5,716	16	4
Wyoming	\$5,371	21	5
Oregon	\$5,234	23	6
New Mexico	\$5,014	26	7
Nevada	\$4,871	27	8
Utah	\$4,535	31	9
Montana	\$4,515	32	10
Alaska	\$4,508	33	11
Arizona	\$4,199	41	12
Idaho	\$4,164	43	13

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Source: Bureau of Economic Analysis and Census Bureau.



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Table 9. Washington Taxes Per Capita  
State, Local and Total State/Local Taxes for Past Ten Years

Fiscal Year	<u>State Taxes</u>		<u>Local Taxes</u>		<u>Combined Total</u>	
	Amount	Rank	Amount	Rank	Amount	Rank
2020	\$3,798	12	\$2,422	15	\$6,220	13
2019	3,708	12	2,335	16	6,043	13
2018	3,569	12	2,269	14	5,838	12
2017	3,280	12	2,140	17	5,420	13
2016	3,103	14	2,030	18	5,133	15
2015	2,921	20	1,918	19	4,839	17
2014	2,789	19	1,833	20	4,621	18
2013	2,721	21	1,748	21	4,469	21
2012	2,580	23	1,731	22	4,311	22
2011	2,582	18	1,688	24	4,269	20

Source: Bureau of Economic Analysis and Census Bureau.

Table 10. Per Capita Property Taxes  
Fiscal Years 2017 - 2020

State	FY 2017		FY 2018		FY 2019		FY 2020	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank
New Jersey	3,219	2	3,342	2	3,383	1	3,439	1
New Hampshire	3,300	1	3,405	1	3,203	2	3,299	2
Connecticut	2,991	3	3,054	3	3,174	3	3,289	3
New York	2,821	4	2,912	4	3,030	4	3,108	4
Maine	2,108	11	2,246	9	2,664	6	2,872	5
Vermont	2,533	5	2,590	5	2,765	5	2,863	6
Massachusetts	2,419	6	2,509	6	2,553	7	2,640	7
Rhode Island	2,400	7	2,404	7	2,428	8	2,453	8
Alaska	2,110	10	2,176	10	2,203	10	2,268	9
Illinois	2,211	8	2,257	8	2,284	9	2,257	10
Texas	1,905	13	2,021	12	2,166	11	2,244	11
Wyoming	2,141	9	1,943	13	2,080	12	2,170	12
Nebraska	1,931	12	2,040	11	1,995	13	2,095	13
Colorado	1,566	22	1,584	24	1,849	15	1,973	14
California	1,615	17	1,710	15	1,863	14	1,952	15
Virginia	1,652	14	1,715	14	1,771	17	1,838	16
Montana	1,598	20	1,669	19	1,774	16	1,824	17
Iowa	1,629	16	1,673	18	1,758	18	1,809	18
Minnesota	1,602	19	1,689	17	1,707	19	1,782	19
Maryland	1,586	21	1,698	16	1,687	20	1,747	20
WASHINGTON	1,520	25	1,640	20	1,676	22	1,745	21
Oregon	1,505	27	1,585	23	1,683	21	1,741	22
Wisconsin	1,647	15	1,634	21	1,675	23	1,721	23
Kansas	1,531	24	1,601	22	1,653	24	1,714	24
Pennsylvania	1,514	26	1,556	26	1,609	26	1,644	25
South Dakota	1,609	18	1,556	25	1,618	25	1,614	26
Michigan	1,410	28	1,456	27	1,512	27	1,592	27
Florida	1,359	29	1,382	29	1,463	29	1,557	28
Hawaii	1,208	31	1,322	31	1,411	30	1,550	29
North Dakota	1,537	23	1,386	28	1,488	28	1,543	30
Ohio	1,312	30	1,369	30	1,403	31	1,458	31
Georgia	1,178	33	1,216	33	1,296	32	1,347	32
South Carolina	1,208	32	1,255	32	1,286	33	1,327	33
Utah	1,049	35	1,062	36	1,158	35	1,227	34
Arizona	1,139	34	1,159	34	1,211	34	1,225	35
Nevada	1,035	37	1,069	35	1,129	37	1,170	36
Mississippi	1,016	39	1,052	38	1,115	39	1,163	37
Idaho	1,022	38	1,019	39	1,112	40	1,155	38
Indiana	1,013	40	985	41	1,115	38	1,150	39
Missouri	1,038	36	1,054	37	1,150	36	1,116	40
North Carolina	988	41	1,015	40	1,056	41	1,091	41
Delaware	927	43	935	43	960	42	1,061	42
West Virginia	939	42	943	42	956	43	996	43
Louisiana	900	44	882	44	921	44	912	44
Kentucky	829	45	835	45	888	45	909	45
New Mexico	790	47	824	46	883	46	902	46
Oklahoma	736	49	768	49	832	48	887	47
Tennessee	821	46	810	47	835	47	852	48
Arkansas	741	48	770	48	793	49	800	49
Alabama	576	50	575	50	605	50	635	50
U.S. Average	\$1,549		\$1,587		\$1,657		\$1,715	

Source: Bureau of Economic Analysis and Census Bureau.

Table 11. Per Capita State and Local Sales Taxes  
Fiscal Year 2020

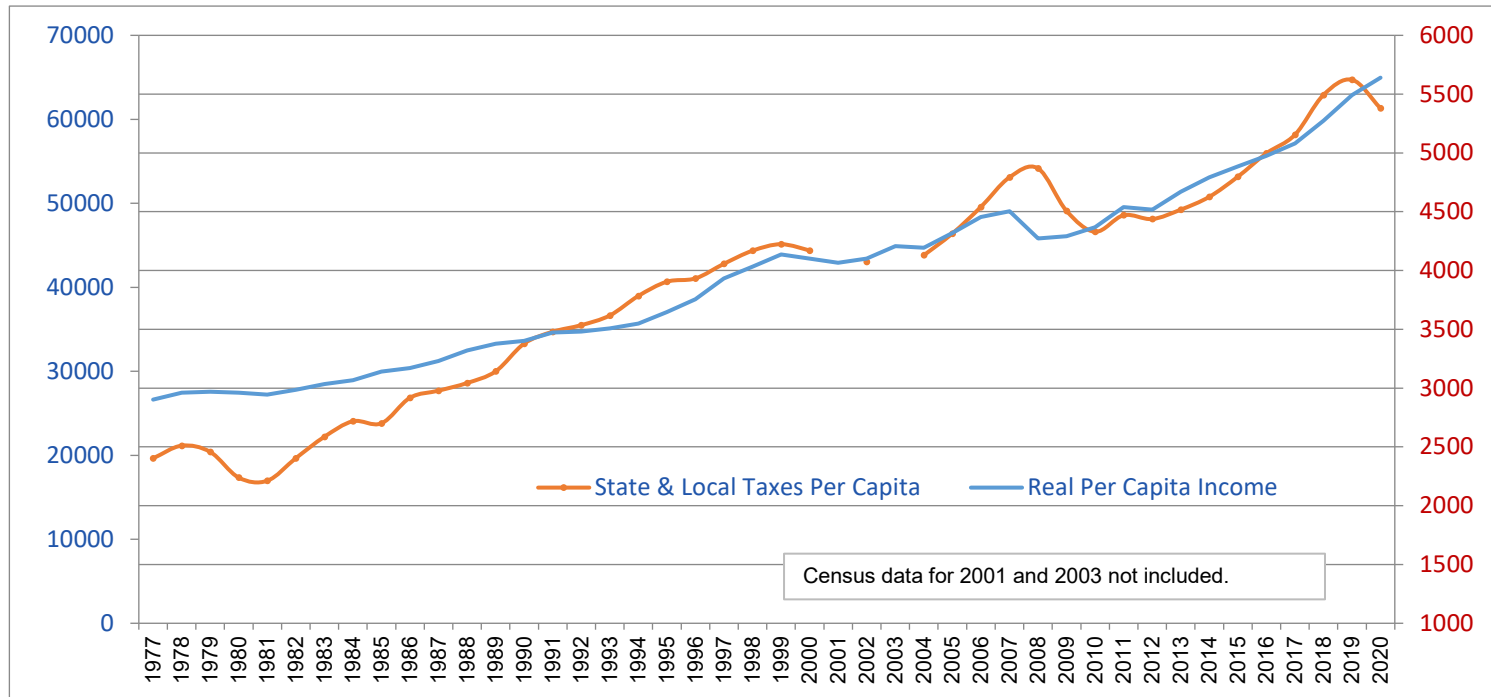
State	General Sales Taxes [1]		Selective Sales Taxes [2]		Total Sales and Gross Receipts Taxes	
	Amount	Rank	Amount	Rank	Amount	Rank
WASHINGTON	2,928	1	899	6	\$3,827	1
Hawaii	2,755	2	1,046	2	3,801	2
Nevada	2,052	4	1,001	3	3,053	3
New Mexico	2,154	3	446	42	2,600	4
North Dakota	1,737	7	686	14	2,423	5
New York	1,676	10	735	11	2,411	6
South Dakota	1,798	5	598	27	2,396	7
Tennessee	1,723	9	604	25	2,327	8
Louisiana	1,724	8	600	26	2,323	9
Texas	1,644	12	607	24	2,252	10
Arkansas	1,672	11	557	31	2,229	11
California	1,496	15	636	21	2,132	12
Illinois	1,157	32	973	4	2,130	13
Arizona	1,768	6	338	50	2,107	14
Minnesota	1,192	28	912	5	2,104	15
Connecticut	1,270	23	800	9	2,070	16
Colorado	1,523	13	538	33	2,062	17
Florida	1,440	17	590	29	2,029	18
Kansas	1,511	14	473	38	1,984	19
Ohio	1,293	21	636	20	1,929	20
Indiana	1,218	26	667	18	1,885	21
Utah	1,371	19	485	37	1,856	22
Vermont	698	45	1,157	1	1,855	23
Wyoming	1,472	16	377	46	1,849	24
Oklahoma	1,390	18	455	41	1,845	25
Alabama	1,160	31	682	16	1,842	26
Mississippi	1,283	22	531	34	1,814	27
Iowa	1,246	24	530	35	1,776	28
Maine	1,228	25	547	32	1,774	29
New Jersey	1,195	27	577	30	1,773	30
Pennsylvania	971	38	799	10	1,770	31
Rhode Island	1,057	35	685	15	1,743	32
Nebraska	1,327	20	371	48	1,698	33
Maryland	801	44	884	7	1,685	34
West Virginia	806	43	842	8	1,648	35
Kentucky	932	39	700	13	1,632	36
North Carolina	1,144	33	463	39	1,607	37
Wisconsin	1,073	34	511	36	1,585	38
Idaho	1,173	29	374	47	1,547	39
Missouri	1,165	30	367	49	1,532	40
Virginia	838	42	672	17	1,510	41
Georgia	986	36	455	40	1,442	42
Massachusetts	971	37	444	43	1,415	43
Michigan	915	40	437	44	1,352	44
South Carolina	908	41	435	45	1,343	45
Alaska	334	46	594	28	928	46
New Hampshire	0	47	714	12	714	47
Montana	0	48	647	19	647	48
Oregon	0	49	627	22	627	49
Delaware	0	50	617	23	617	50

Source: Bureau of Economic Analysis and Census Bureau.

[1] Includes retail sales taxes that apply to most goods and gross receipts taxes measured by sales (e.g., Washington's B&O tax), per U.S. Census Bureau classifications, which do not separate general sales taxes from gross receipts taxes.

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Chart 3. State and Local Taxes Per Capita  
Real Income Per Capita  
Washington Average 1977 - 2020



Source: Bureau of Economic Analysis, Census Bureau, and Federal Reserve Economic Data.

**Table 12. Percentage of Reliance on Major State and Local Taxes**  
**Selected States - Fiscal Year 2020**

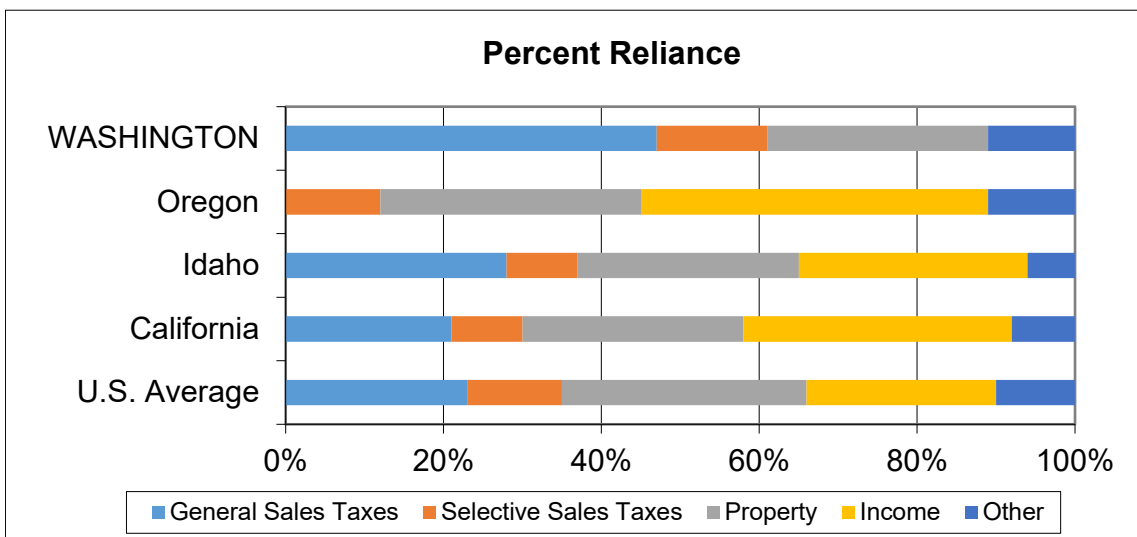
State	General Sales [1]	Selective Sales [2]	Property	Income [3]	Other [4]
WASHINGTON	47%	14%	28%	---	11%
Oregon	---	12%	33%	44%	11%
Idaho	28%	9%	28%	29%	6%
California	21%	9%	28%	34%	8%
U.S. Average	23%	12%	31%	24%	10%

[1] Includes retail sales/use taxes and gross receipts taxes (e.g., Washington's B&O tax)

[2] Includes taxes on specific items, e.g., gasoline, liquor, cigarettes and public utilities

[3] Includes individual and corporate income taxes

[4] Includes motor vehicle licenses and all other taxes



Source: Bureau of Economic Analysis and Census Bureau.

Table 13. 2022 Rates of Selected Major State Taxes

State	Retail Sales (State Rate %)	Corporation Income (State Rate %) (a)	Capital Gain (State Rate %)
Alabama *	4.000	6.50	5.000
Alaska	none	0 to 9.4	none
Arizona	5.600	4.9 (b)	4.500
Arkansas *	6.500	1.0 to 5.9	5.500
California (3)	7.250	8.84 (b)	13.300
Colorado	2.900	4.55	4.630
Connecticut	6.350	7.5 (c)	6.990
Delaware *	none	8.7 (d)	6.600
Florida	6.000	5.500	none
Georgia	4.000	5.75	5.750
Hawaii *	4.000	4.4 to 6.4 (e)	11.000
Idaho	6.000	6.5 (f)	6.930
Illinois	6.250	9.5 (g)	4.950
Indiana *	7.000	4.90	3.230
Iowa *	6.000	5.5 to 9.8 (h)	8.530
Kansas	6.500	4.0 (i)	5.700
Kentucky *	6.000	5.00	5.000
Louisiana	4.450	3.5 to 7.5	4.250
Maine	5.500	3.5 to 8.93 (j)	7.150
Maryland *	6.000	8.25	5.750
Massachusetts	6.250	8.0 (k)	5.000
Michigan *	6.000	6.00	4.250
Minnesota	6.875	9.8 (l)	9.850
Mississippi	7.000	0 to 5.0	5.000
Missouri *	4.225	4.00	5.400
Montana *	none	6.75 (m)	6.900
Nebraska	5.500	5.58 to 7.5	6.840
Nevada	6.850	none	none
New Hampshire	none	7.6 (n)	none
New Jersey *	6.625	9.0 (o)	10.750
New Mexico *	5.125	4.8 to 5.9	5.900
New York *	4.000	6.5 (p)	8.820
North Carolina	4.750	2.50	4.990
North Dakota *	5.000	1.41 to 4.31 (b)(q)	2.900
Ohio *	5.750	(r)	4.800
Oklahoma	4.500	4.00	4.750
Oregon *	none	6.6 to 7.6 (s)	9.900
Pennsylvania *	6.000	9.99	3.070
Rhode Island	7.000	7.0 (b)	5.990
South Carolina *	6.000	5.0 (t)	7.000
South Dakota	4.500	none (b)	none
Tennessee	7.000	6.50	none
Texas	6.250	(u)	none
Utah	6.1 (5)	4.95 (b)	4.950
Vermont	6.000	6.0 to 8.5 (b)	8.750
Virginia	5.3 (2)	6.00	5.750
Washington	6.500	none	7.000
West Virginia	6.000	6.50	6.500
Wisconsin *	5.000	7.90	7.650
Wyoming	4.000	none	none
D.C.	6.000	8.25 (b)	10.750

Source: Adapted from FTA data tables  
<https://www.taxadmin.org/current-tax-rates>

Sales tax Notes:

- (1) Some states tax food, but allow a rebate or income tax credit to compensate lower-income households. These are: Hawaii, Idaho, Kansas, Oklahoma, and South Dakota.
- (2) Includes a statewide 1.0% tax levied by local governments in Virginia
- (3) Tax rate may be adjusted annually according to a formula based on balances in the unappropriated general fund and the school foundation fund.
- (4) Food sales are subject to local taxes.
- (5) Includes a statewide 1.25% tax levied by local governments in Utah.

Corporate Income Notes:

- (a) Rates listed are the corporate income tax rate applied to financial institutions or excise taxes based on income. Some states have other taxes based upon the value of deposits or shares.
- (b) Minimum tax is \$800 in California, \$250 in the District of Columbia, \$50 in Arizona and North Dakota (banks), \$400 (\$100 banks) in Rhode Island, \$200 per location in South Dakota (banks), \$100 in Utah and \$300 in Vermont.
- (c) Connecticut's tax is the greater of the 7.5% tax on net income, a 0.31% tax on capital stock and surplus (maximum tax of \$1 million), or \$250 (the minimum tax).
- (d) The Delaware Bank marginal rate decreases over 4 brackets ranging from \$20 to \$650 million in taxable income. Building and loan associations are taxed at a flat 8.7%.
- (e) Hawaii taxes capital gains at 4%. Financial institutions pay a franchise tax of 7.92% of taxable income (in lieu of the corporate income tax and general excise taxes).
- (f) Idaho's minimum tax on a corporation is \$20. The \$10 Permanent Building Fund Tax must be paid by each corporation in a unitary group filing a combined return. Taxpayers with gross sales in Idaho under \$100,000, and with no property or payroll in Idaho, may elect to pay 1% on such sales (instead of the tax on net income).
- (g) The Illinois rate of 9.5% is the sum of a corporate income tax rate of 7.0% plus a replacement tax of 2.5%.
- (h) In Iowa, 50% of the federal corporate income tax is deductible.
- (i) In addition to the flat 4% corporate income tax, Kansas levies a 3.0% surtax on taxable income over \$50,000. Banks pay a privilege tax of 2.25% of net income, plus a surtax of 2.125% (2.25% for savings and loans, trust companies and federally chartered savings banks) on net income in excess of \$25,000.
- (j) The state franchise tax on financial institutions is either (1) the sum of 1% of the Maine net income of the financial institution for the taxable year, plus 8 cents per \$1,000 of the institution's Maine assets as of the end of its taxable year, or (2) 39 cents per \$1,000 of the institution's Maine assets as of the end of its taxable year.
- (k) Business and manufacturing corporations pay an additional tax of \$2.60 per \$1,000 on either taxable Massachusetts tangible property or taxable net worth allocable to the state (for intangible property corporations). The minimum tax for both corporations and financial institutions is \$456.
- (l) In addition, Minnesota levies a 5.8% tentative minimum tax on Alternative Minimum Taxable Income. Minnesota also imposes a surtax ranging up to \$10,480.
- (m) Montana levies a 7% tax on taxpayers using water's edge combination. The minimum tax per corporation is \$50; the \$50 minimum applies to each corporation included on a combined tax return. Taxpayers with gross sales in Montana of \$100,000 or less may pay an alternative tax of 0.5% on such sales, instead of the net income tax.
- (n) New Hampshire's 7.6% [for tax years ending on or before 12/31/22] Business Profits Tax is imposed on both corporations and unincorporated associations with gross income over \$50,000. In addition, New Hampshire levies a Business Enterprise Tax of 0.60% on the enterprise base (total compensation, interest and dividends paid) for businesses with gross receipts over \$222,000 or enterprise base over \$111,000, adjusted every biennium for CPI.
- (o) New Jersey also imposes a 2.5% surtax on taxpayers with income over \$1 million in tax year 2021. Small businesses with annual entire net income under \$100,000 pay a tax rate of 7.5%; businesses with income under \$50,000 pay 6.5%. The minimum Corporation Business Tax is based on New Jersey gross receipts. It ranges from \$500 for a corporation with gross receipts less than \$100,000, to \$2,000 for a corporation with gross receipts of \$1 million or more.
- (p) Plus a Corporate Stocks Tax of 0.1875% for tax years 2022 & 2023. A top bracket of 7.25% is imposed on income over \$5 million for 2022 & 2023. A minimum tax ranges from \$25 to \$200,000, depending on receipts (\$250 minimum for banks). Certain qualified New York manufacturers pay 0%.
- (q) North Dakota imposes a 3.5% surtax for filers electing to use the water's edge method to apportion income.
- (r) Ohio no longer levies a tax based on income (except for a particular subset of corporations), but instead imposes a Commercial Activity Tax (CAT) equal to \$150 for gross receipts situated to Ohio of between \$150,000 and \$1 million, plus 0.26% of gross receipts over \$1 million. Banks continue to pay a franchise tax of 1.3% of net worth. For those few corporations for whom the franchise tax on net worth or net income still applies, a litter tax also applies.
- (s) Oregon's minimum tax for C corporations depends on the Oregon sales of the filing group. The minimum tax ranges from \$150 for corporations with sales under \$500,000, up to \$100,000 for companies with sales of \$100 million or above. Oregon also imposes Corporate Activity Tax [CAT] of \$250 plus 0.57% of activity in excess of \$1 million.
- (t) South Carolina taxes savings and loans at a 6% rate.
- (u) Texas imposes a Franchise Tax, otherwise known as margin tax, imposed on entities with more than \$1,230,000 total revenues at rate of 0.75%, or 0.375% for entities primarily engaged in retail or wholesale trade, on lesser of 70% of total revenues or 100% of gross receipts after deductions for either compensation or cost of goods sold.

Capital Gain Notes:

\* State either allows an individual taxpayer to deduct federal taxes, has local income taxes or provides special tax treatment for capital gains income.

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Table 14. 2022 State Personal Income Tax Rates

State	Personal Income Tax Rates
	State Rate
Alabama	2 to 5%
Alaska	none
Arizona (a)	2.59 to 4.5%
Arkansas (a)	2 to 5.5%
California (a)	1 to 12.3% (13.3% over \$1 million)
Colorado	4.55%
Connecticut	3 to 6.99%
Delaware	0.0 to 6.6%
Florida	none
Georgia	1 to 5.75%
Hawaii	1.4 to 11.00%
Idaho (a)	1.125 to 6.5%
Illinois(a)	4.95%
Indiana	3.23%
Iowa (a)	0.33 to 8.53%
Kansas	3.1 to 5.7%
Kentucky	5.00%
Louisiana	1.85 to 4.25%
Maine (a)	5.8 to 7.15%
Maryland	2 to 5.75%
Massachusetts	5.00%
Michigan (a)	4.25%
Minnesota (a)	5.35 to 9.85%
Mississippi	0.0 to 5%
Missouri (a)	1.5 to 5.3%
Montana (a)	1 to 6.75%
Nebraska (a)	2.46 to 6.84%
Nevada	none
New Hampshire	5% on Dividends and Interest Income Only
New Jersey	1.4 to 10.75%
New Mexico	1.7 to 5.9%
New York (a)	4 to 10.9%
North Carolina	4.99%
North Dakota (a)	1.1 to 2.9%
Ohio (a)	0.0 to 3.99%
Oklahoma	0.25 to 4.75%
Oregon (a)	4.75 to 9.9%
Pennsylvania	3.07%
Rhode Island (a)	3.75 to 5.99%
South Carolina (a)	0.0 to 7%
South Dakota	none
Tennessee	none
Texas	none
Utah	4.95%
Vermont (a)	3.35 to 8.75%
Virginia	2 to 5.75%
Washington	none
West Virginia	3 to 6.5%
Wisconsin (a)	3.54 to 7.65%
Wyoming	none
D.C.	4 to 9.75%



Source: Compiled by FTA from various sources.

<https://www.taxadmin.org/current-tax-rates>

(a) Sixteen states have statutory provisions for automatically indexing the following to inflation: the dollar values of the tax brackets, standard deductions and/or personal exemptions. Michigan indexes the personal exemption only. Oregon does not index the tax brackets for individuals with incomes at \$125,000 and over.

Table 15. Comparison of State/Local Retail Sales Taxes - 2022

STATE	Tax Rate (%)	Avg. Local Tax Rate (a)	Combined Tax Rate	Maximum Local Rate	EXEMPTIONS		
					Food (1)	Prescription Drugs	Nonprescription Drugs
ALABAMA	4.000	5.243	9.243	7.500		*	
ALASKA	0.000	1.760	1.760	7.500	--	--	--
ARIZONA	5.600	2.771	8.371	5.300	*	*	
ARKANSAS	6.500	2.966	9.466	6.125	0.125 (4)	*	
CALIFORNIA (3)	7.250	1.568	8.818	2.500	*	*	
COLORADO	2.900	4.871	7.771	8.300	*	*	
CONNECTICUT	6.350	0.000	6.350	0.000	*	*	
DELAWARE	0.000	0.000	0.000	0.000	--	--	--
FLORIDA	6.000	1.012	7.012	2.000	*	*	*
GEORGIA	4.000	3.368	7.368	5.000	* (4)	*	
HAWAII	4.000	0.443	4.443	0.500		*	
IDAHO	6.000	0.022	6.022	3.000		*	
ILLINOIS	6.250	2.480	8.730	5.250	1.000	1.000	1.000
INDIANA	7.000	0.000	7.000	0.000	*	*	
IOWA	6.000	0.944	6.944	1.000	*	*	
KANSAS	6.500	2.212	8.712	4.250		*	
KENTUCKY	6.000	0.000	6.000	0.000	*	*	
LOUISIANA	4.450	5.099	9.549	7.000	* (4)	*	
MAINE	5.500	0.000	5.500	0.000	*	*	
MARYLAND	6.000	0.000	6.000	0.000	*	*	*
MASSACHUSETTS	6.250	0.000	6.250	0.000	*	*	
MICHIGAN	6.000	0.000	6.000	0.000	*	*	
MINNESOTA	6.875	0.615	7.490	2.000	*	*	*
MISSISSIPPI	7.000	0.067	7.067	1.000		*	
MISSOURI	4.225	4.072	8.297	5.763	1.225 (4)	*	
MONTANA	0.000	0.000	0.000	0.000	--	--	--
NEBRASKA	5.500	1.443	6.943	2.500	*	*	
NEVADA	6.850	1.377	8.227	1.525	*	*	
NEW HAMPSHIRE	0.000	0.000	0.000	0.000	--	--	--
NEW JERSEY	6.625	-0.025	6.600	3.313	*	*	*
NEW MEXICO	5.125	2.721	7.846	4.313	*	*	
NEW YORK	4.000	4.522	8.522	4.875	*	*	*
NORTH CAROLINA	4.750	2.235	6.985	2.750	* (4)	*	
NORTH DAKOTA	5.000	1.961	6.961	3.500	*	*	
OHIO	5.750	1.495	7.245	2.250	*	*	
OKLAHOMA	4.500	4.492	8.992	7.000		*	
OREGON	0.000	0.000	0.000	0.000	--	--	--
PENNSYLVANIA	6.000	0.335	6.335	2.000		*	
RHODE ISLAND	7.000	0.000	7.000	0.000	*	*	
SOUTH CAROLINA	6.000	1.440	7.440	3.000	*	*	
SOUTH DAKOTA	4.500	1.896	6.396	4.500		*	
TENNESSEE	7.000	2.547	9.547	2.750	4.000 (4)	*	
TEXAS	6.250	1.947	8.197	2.000	*	*	*
UTAH	6.100	1.090	7.190	2.950	3.000 (5)	*	
VERMONT	6.000	0.238	6.238	1.000	*	*	*
VIRGINIA	5.3 (2)	0.454	5.754	0.700	2.500 (2)	*	*
WASHINGTON	6.500	2.790	9.290	4.000	*	*	
WEST VIRGINIA	6.000	0.545	6.545	1.000	*	*	
WISCONSIN	5.000	0.429	5.429	1.750	*	*	
WYOMING	4.000	1.358	5.358	2.000	*	*	
DIST. OF COLUMBIA	6.000	0.000	6.000	0.000	*	*	*

Sales tax notes:

Source for rates: Tax Foundation

<https://taxfoundation.org/2022-sales-taxes/>

Source for exemptions: Adapted from FTA tables

<https://www.taxadmin.org/current-tax-rates>

\* -- indicates exempt; a blank cell indicates subject to general sales tax rate.

(1) Some states tax food but allow a rebate or income tax credit to compensate lower income households. They are: Hawaii, Idaho, Kansas, Oklahoma and South Dakota.

(2) Includes statewide 1.0% tax levied by local governments in Virginia.

(3) Tax rate is adjusted annually according to a formula based on balances in the unappropriated general fund and the school foundation fund.

(4) Food sales are subject to local taxes.

(5) Includes a statewide 1.25% tax levied by local governments in Utah.

Table 16. Comparison of State Cigarette and Gasoline Taxes  
Rates as of January 1, 2022

State	Cigarette Tax \$ Per Pack	State	Gasoline Tax ¢ Per Gallon
Alabama (a)	0.675	Alabama (1)	28.000
Alaska	2.000	Alaska	8.950
Arizona	2.000	Arizona	19.000
Arkansas	1.150	Arkansas	24.800
California	2.870	California (7)	56.600
Colorado	1.940	Colorado	22.000
Connecticut	4.350	Connecticut	25.000
Delaware	2.100	Delaware	23.000
Dist. of Columbia	4.500	Dist. of Columbia	33.800
Florida (b)	1.339	Florida (2)	33.425
Georgia	0.370	Georgia (5)	29.100
Hawaii	3.200	Hawaii (1)	16.000
Idaho	0.570	Idaho	33.000
Illinois (a)	2.980	Illinois (1, 3, 5)	40.300
Indiana	0.995	Indiana (5)	32.000
Iowa	1.360	Iowa	30.000
Kansas	1.290	Kansas	24.030
Kentucky	1.100	Kentucky (3, 4)	26.000
Louisiana	1.080	Louisiana	20.125
Maine	2.000	Maine	30.000
Maryland	3.750	Maryland (5)	36.100
Massachusetts	3.510	Massachusetts	24.000
Michigan	2.000	Michigan (5)	27.200
Minnesota (d)	3.040	Minnesota	28.600
Mississippi	0.680	Mississippi	18.400
Missouri (a)	0.170	Missouri (9)	19.920
Montana	1.700	Montana	32.500
Nebraska	0.640	Nebraska (5)	25.700
Nevada	1.800	Nevada (1)	23.805
New Hampshire	1.780	New Hampshire	23.825
New Jersey	2.700	New Jersey	42.400
New Mexico	2.000	New Mexico	18.875
New York (a)	4.350	New York	25.350
North Carolina	0.450	North Carolina (5)	38.750
North Dakota	0.440	North Dakota	23.000
Ohio	1.600	Ohio	38.500
Oklahoma	2.030	Oklahoma	19.000
Oregon	3.330	Oregon (1)	38.000
Pennsylvania	2.600	Pennsylvania (5)	57.600
Rhode Island	4.250	Rhode Island (5)	35.000
South Carolina	0.570	South Carolina (9)	26.750
South Dakota	1.530	South Dakota (1)	30.000
Tennessee (a) (c)	0.620	Tennessee (1)	27.400
Texas	1.410	Texas	20.000
Utah	1.700	Utah (4)	31.900
Vermont	3.080	Vermont (5)	32.140
Virginia (a)	0.600	Virginia (1, 6)	26.200
Washington	3.025	Washington	49.400
West Virginia	1.200	West Virginia	35.700
Wisconsin	2.520	Wisconsin	32.900
Wyoming	0.600	Wyoming	24.000
U. S. Median	1.780	Federal	18.300

Source: Adapted from FTA tables

<https://www.taxadmin.org/current-tax-rates>

Cigarette Tax Notes:

- (a) Counties and cities may impose an additional tax per pack as follows: Alabama, 1 - 25 cents; Illinois, 10 cents - \$4.18; Missouri, 4 - 7 cents; New York City, \$1.50; Tennessee, 1 cent; Virginia, 2 - 15 cents.
- (b) Florida's rate includes a surcharge of \$1 per pack.
- (c) An additional enforcement and administrative fee of 3 cents per cigarette plus of 0.05 cents per pack is assessed in Tennessee.
- (d) In addition, Minnesota imposes an in-lieu cigarette sales tax determined annually by its Department of Revenue. The 2022 rate is 66.3 cents per pack.
- (e) In addition, the District of Columbia imposes an in-lieu cigarette sales tax, calculated every March 31. The 2022 rate is 52 cents.

Gasoline Tax Notes:

- (1) Tax rates do not include local option taxes: Alabama, 1 - 3 cents; Hawaii, 8.8 - 18.0 cents; Illinois, 5 cents in Chicago and 6 cents in Cook County (gasoline only); Nevada, 4.0 - 9.0 cents; Oregon, 1 - 5 cents; South Dakota and Tennessee, 1 cent; Virginia 2.1%.
- (2) Local taxes for gasoline and gasohol vary from 0 to 6 cents; includes Inspection Fee, SCETS, and Statewide Local Tax.
- (3) Carriers pay an additional surcharge: Illinois, 11.4 cents; Kentucky, 2% or 4.7%.
- (4) Tax rate is based on the average wholesale price and is adjusted annually. 2022 rates are: Kentucky, 9%; and Utah, 16.5%.
- (5) A portion of the rate is adjusted based on maintenance costs, sales volume, cost of fuel to state government or inflation.
- (6) In Virginia, large trucks pay an additional 3.5 cents or 12.6 cents. 2022 rates are 5.1% or 6%.
- (7) In California, gasoline is subject to 2.25% sales tax; diesel is subject to a 13% sales tax.
- (8) In Arizona, the diesel rate specified is the fuel use tax rate on large trucks. Small vehicles are subject to an 18 cent tax rate.
- (9) On July 1, 2022, South Carolina tax increased to 28 cents; Missouri increased to 22 cents.

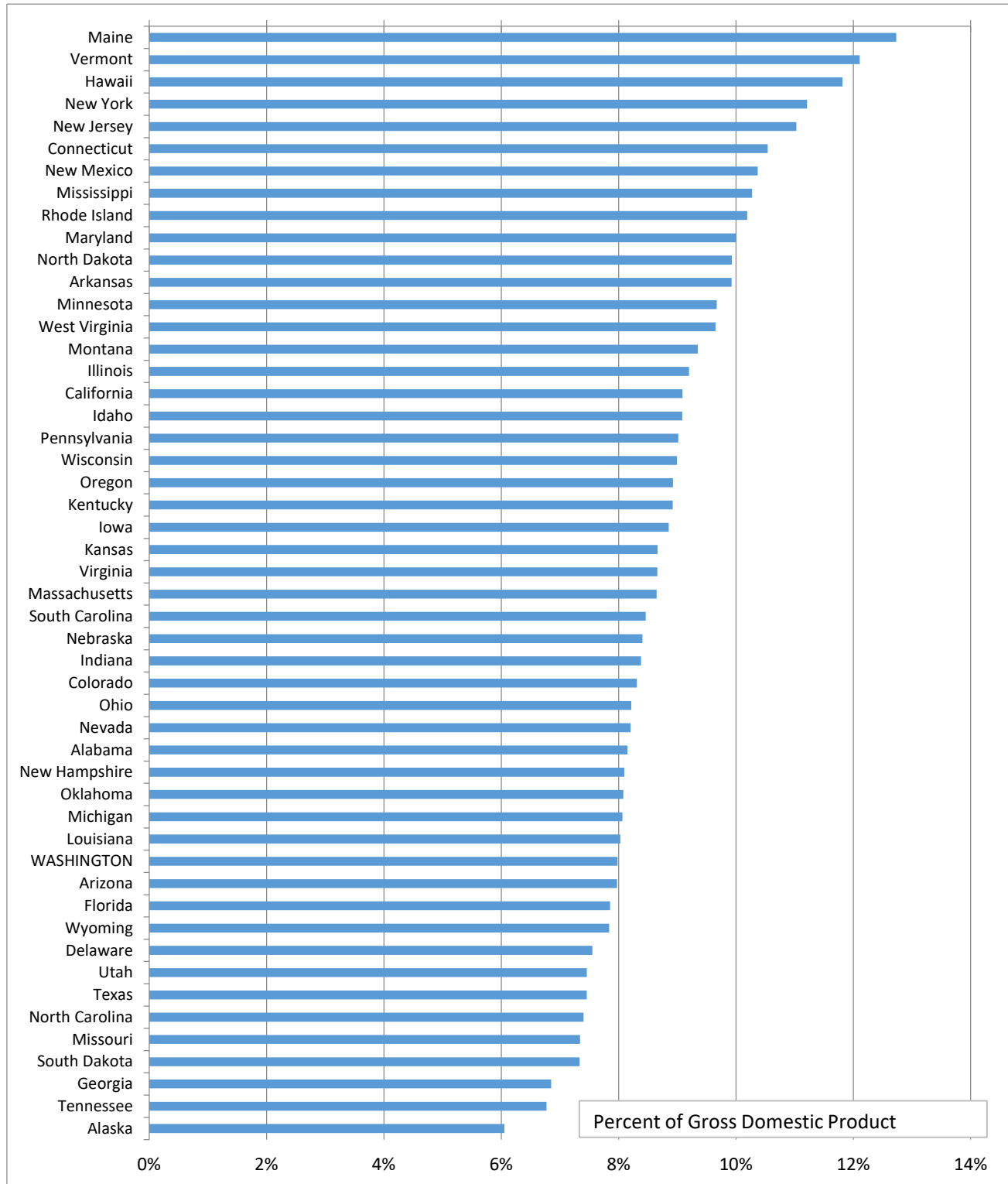
Table 17. State and Local Taxes as a Percent of Gross Domestic Product  
Fiscal Years 2016 - 2020

State	Amount					Rank				
	2016	2017	2018	2019	2020	2016	2017	2018	2019	2020
Maine	11.9%	11.7%	11.9%	12.6%	12.7%	3	2	3	1	1
Vermont	12.0%	11.8%	12.2%	12.6%	12.1%	1	1	1	2	2
Hawaii	11.4%	11.3%	11.9%	12.3%	11.8%	4	4	2	3	3
New York	12.0%	11.5%	11.8%	11.3%	11.2%	2	3	4	5	4
New Jersey	10.7%	11.0%	11.3%	11.4%	11.0%	5	5	5	4	5
Connecticut	10.1%	10.5%	11.1%	11.0%	10.5%	9	6	6	7	6
New Mexico	8.7%	9.1%	9.2%	11.0%	10.4%	22	20	20	6	7
Mississippi	10.2%	10.2%	10.2%	10.5%	10.3%	7	8	9	10	8
Rhode Island	10.4%	10.3%	10.4%	10.6%	10.2%	6	7	7	9	9
Maryland	9.9%	9.7%	9.8%	10.0%	10.0%	12	12	14	15	10
North Dakota	9.0%	9.5%	10.0%	10.9%	9.9%	18	14	12	8	11
Arkansas	10.0%	10.1%	10.2%	10.2%	9.9%	11	10	10	12	12
Minnesota	10.0%	10.0%	10.2%	10.2%	9.7%	10	11	8	11	13
West Virginia	10.2%	10.2%	10.1%	10.0%	9.7%	8	9	11	13	14
Montana	8.5%	9.2%	9.3%	9.4%	9.4%	26	17	19	19	15
Illinois	8.9%	9.1%	9.6%	9.5%	9.2%	19	19	15	18	16
California	9.6%	9.6%	10.0%	10.0%	9.1%	13	13	13	14	17
Idaho	9.0%	9.2%	9.4%	9.0%	9.1%	16	16	16	22	18
Pennsylvania	9.1%	9.2%	9.4%	9.5%	9.0%	15	18	18	17	19
Wisconsin	9.0%	9.0%	9.1%	9.2%	9.0%	17	21	22	20	20
Oregon	9.1%	9.3%	9.4%	9.6%	8.9%	14	15	17	16	21
Kentucky	8.8%	8.8%	8.9%	9.2%	8.9%	21	23	25	21	22
Iowa	8.5%	8.7%	8.8%	8.9%	8.9%	28	26	27	26	23
Kansas	8.6%	8.4%	9.1%	9.0%	8.7%	24	30	21	23	24
Virginia	7.9%	8.2%	8.5%	8.8%	8.7%	36	34	31	27	25
Massachusetts	8.9%	8.8%	9.0%	9.0%	8.6%	20	25	23	24	26
South Carolina	8.2%	8.2%	8.4%	8.5%	8.5%	33	36	35	31	27
Nebraska	8.3%	8.3%	8.5%	8.5%	8.4%	31	32	30	32	28
Indiana	7.7%	7.8%	8.5%	8.6%	8.4%	42	41	29	29	29
Colorado	8.0%	8.3%	8.5%	8.7%	8.3%	34	31	34	28	30
Ohio	8.5%	8.7%	8.5%	8.4%	8.2%	27	27	33	34	31
Nevada	8.7%	8.8%	8.9%	8.9%	8.2%	23	22	26	25	32
Alabama	7.9%	7.9%	8.0%	8.1%	8.2%	37	39	40	42	33
New Hampshire	8.4%	8.5%	9.0%	8.4%	8.1%	29	29	24	35	34
Oklahoma	7.4%	7.5%	7.9%	8.2%	8.1%	44	44	41	38	35
Michigan	8.6%	8.6%	8.7%	8.6%	8.1%	25	28	28	30	36
Louisiana	7.8%	8.8%	8.4%	8.2%	8.0%	41	24	36	39	37
<b>WASHINGTON</b>	<b>7.9%</b>	<b>8.1%</b>	<b>8.4%</b>	<b>8.1%</b>	<b>8.0%</b>	<b>38</b>	<b>37</b>	<b>37</b>	<b>41</b>	<b>38</b>
Arizona	8.4%	8.3%	8.2%	8.5%	8.0%	30	33	39	33	39
Florida	8.0%	8.2%	8.4%	8.1%	7.9%	35	35	38	40	40
Wyoming	8.2%	7.8%	7.8%	8.2%	7.8%	32	40	44	37	41
Delaware	6.3%	6.7%	7.8%	8.0%	7.6%	49	48	43	43	42
Utah	7.8%	8.0%	8.5%	8.4%	7.5%	40	38	32	36	43
Texas	7.2%	7.5%	7.7%	7.6%	7.5%	47	46	46	46	44
North Carolina	7.8%	7.7%	7.7%	7.8%	7.4%	39	43	45	45	45
Missouri	7.6%	7.8%	7.8%	8.0%	7.3%	43	42	42	44	46
South Dakota	7.3%	7.5%	7.5%	7.4%	7.3%	45	45	47	47	47
Georgia	7.3%	7.2%	7.1%	7.2%	6.9%	46	47	48	48	48
Tennessee	6.8%	6.6%	6.8%	6.9%	6.8%	48	49	49	49	49
Alaska	5.2%	6.0%	6.7%	6.8%	6.1%	50	50	50	50	50

Source: Bureau of Economic Analysis and Census Bureau.

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Chart 4. State and Local Taxes as a Percent of Gross Domestic Product  
Fiscal Year 2020



Source: Bureau of Economic Analysis and Census Bureau.