



COMPARATIVE STATE & LOCAL TAXES

Fiscal Year 2013

WASHINGTON STATE DEPARTMENT OF REVENUE
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INTRODUCTION

Tax researchers and decision makers have shown considerable interest in Washington's relative tax position among the states. The best source of comparative tax information for all state and local governments is compiled annually by the U.S. Census Bureau. These figures covering Fiscal Year 2013 were posted to the [Census Bureau Internet](#) site in September 2015.

For Fiscal Year 2013, state and local taxes in Washington State equaled \$30.8 billion. This figure includes all state and local taxes, according to the definitions used by the Census Bureau. The majority of Washington's taxes \$18.7 billion went to state government, while \$12.1 billion was attributable to local jurisdictions. The latest state/local tax figures used for this report cover the fiscal year which ended on June 30, 2013. State tax receipts, for all states, in Fiscal Year 2013 were approximately 6 percent higher than Fiscal Year 2012. State tax receipts, for Washington were approximately 6 percent higher.

Taxes are defined to include compulsory payments which are not related to particular governmental services; that is, tax liability is independent from the benefit taxpayers receive from government operations. Instead, taxes are determined by other measures such as income, purchases, and property values. However, license fees are included by the Census Bureau in the tax collection data, even though these receipts are associated with specific rights or privileges. Tax revenues are the source of funding for general programs over which legislatures typically have the most discretion in terms of spending, since nontax revenue sources are often dedicated to specific programs.

Examples of revenues excluded from the tax category are sales of commodities and services directly benefiting individuals (e.g., utility charges, tuitions, and fees). Also, enterprise revenues from liquor sales and utility operations are omitted. Required payments for unemployment and workmen's compensation programs are other significant exclusions; these are not considered general tax revenues because they are earmarked to provide assistance to employees who are laid off from work or injured while on the job.

Tax burdens can be measured in several ways. Each approach has its own merits and is suited to a particular purpose. The two primary methods used in this report are the amount of taxes in relation to personal income and in relation to population.

TAXES PER \$1,000 PERSONAL INCOME

Taxes in relation to personal income divides total state and local taxes by total state personal income - a statistic representing the "wealth" of all residents living in each state. For purposes of this report, the latest personal income data for calendar year 2012 (when Fiscal Year 2013 began) compiled by the BEA is used. Calendar year 2012 personal income for Washington was \$326.5 billion.

Taxes in relation to personal income produces a Fiscal Year 2013 Washington tax burden of \$94.31 for each \$1,000 of personal income or about 9.4 percent of personal income in Fiscal Year 2013. By this measure, Washington ranks 35th in the nation and 11th among the 13 western states.

Washington's average tax burden remains well below the national average of \$104.68.

PER CAPITA TAXES

Per capita tax amounts divide total state and local tax collections for each state by its population. Tax collections include taxes paid by businesses and so may not correspond to what the "average" individual would pay in direct state and local taxes. For Fiscal Year 2013 calculations, this report uses September 2015 U.S. Bureau of Economic Analysis (BEA) population reports for each state – Washington's population was identified as 6,896,325 (2012). This results in a per capita state and local tax amount of \$4,465 which is below the national average of \$4,634 and gives Washington a ranking among the 50 states of 22nd for Fiscal Year 2013. The reason Washington ranks higher in per capita taxes than for taxes in relationship to personal income is Washington enjoys relatively high per capita personal income.

TAXES AS A PERCENT OF GROSS STATE PRODUCT

Taxes in relation to Gross Domestic Product (GDP) by state divides total state and local taxes by total state GDP – a measure of the economic output of each state. GDP figures for 2013 are available from the BEA. The calendar year 2013 GDP total for Washington was \$407.2 billion. Taxes as a percent of GDP for Washington were 7.6 percent and Washington ranked 41st nationally.

ANALYSIS OF TAX BURDEN

Both the per capita and the personal income approach are based on total state and local tax collections obtained by survey of governmental jurisdictions by the Census Bureau. Taxes include amounts paid by individuals as well as businesses, but there is no accurate way of classifying tax burdens by type of taxpayer for most tax sources. For example, in Washington it is estimated that households pay about 56 percent of total sales tax collections, with the remainder paid by businesses (supplies, nonmanufacturing machinery, construction, etc.), government, and tourists. But exact amounts are not known because vendors do not record the type of purchaser who pays the tax. Similarly, the actual burden of the property tax and other major taxes by taxpayer type is not precisely known in this or other states.

Initial tax burdens may be shifted 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 be shifted to persons in other states. For example, Alaska typically has a very high tax burden due to its petroleum tax revenues. However, consumers in many other states pay a portion of this tax, which is included in the price of oil delivered via Alaska's pipeline.

In the 1960's, state and local tax burdens of about \$115 per \$1,000 of personal income were typical for Washington, and the state usually ranked about 18th among all states. In the 1970's, growth in consumer expenditures exceeded the rate of income growth due to strong demand for housing and durable goods. The result was a high tax burden, reaching \$127 in 1978.

During the recession of 1981-82, the percentage of personal income devoted to taxable retail purchases - a major driver of Washington tax revenues - dropped from over 70 percent to less than 60 percent in just two years. Also contributing to the reduction in Washington tax revenues

was the exemption of food from sales tax in 1978, limitation of local special school levies, extension of the 106 percent limit on property taxes to the state levy, and repeal of the state's inheritance tax. Personal income continued to grow during most of this period, at least compared with many other states. The increase in income, coupled with reduced tax collections, produced a drop in tax burden for this state to \$100 in 1981 and the lowest-ever ranking of 39th. However, for the remainder of the 1980's, Washington's tax burden returned to the level of about \$115, and rankings of about 16th were common.

In the 1990's, Washington's tax burden by the income measure declined steadily from \$123 in 1995 to \$111.25 in 1999, and the state's ranking dropped from 11th to 20th.

For the last ten years, Washington's tax burden by income has varied from a high of \$111.99 in 2006 to a low of \$93.24 in 2009, with rankings ranging from 26th to 37th. The Fiscal Year 2005 tax burden ranking of 37th was the second lowest since the tax comparisons have been compiled. For the most recent year, Fiscal Year 2013, Washington's tax burden is \$94.31 resulting in a ranking of 35th.

Table 1. State and Local Taxes Per \$1,000 Personal Income
Fiscal Years 2009 - 2013

State	Amount					Rank				
	2009	2010	2011	2012	2013	2009	2010	2011	2012	2013
Alaska	\$195.67	\$191.04	\$213.82	\$237.30	\$177.76	1	1	1	1	1
North Dakota	123.15	132.69	162.54	202.06	164.26	4	4	2	2	2
New York	143.84	148.07	151.37	150.64	150.89	3	2	3	3	3
Hawaii	115.17	119.25	115.86	125.23	129.73	7	7	12	5	4
Vermont	116.01	120.39	125.24	120.11	122.58	5	5	5	6	5
Maine	115.75	120.02	122.93	119.74	121.73	6	6	6	7	6
Minnesota	105.85	112.34	118.66	116.26	118.19	13	9	7	9	7
Illinois	102.10	101.05	110.02	116.69	116.80	20	25	15	8	8
Connecticut	102.96	108.32	110.89	116.10	115.85	18	14	14	10	9
New Jersey	111.86	116.03	117.91	113.71	114.82	8	8	8	11	10
Wisconsin	109.72	112.27	115.95	113.65	113.49	10	11	11	12	11
California	105.81	112.31	116.97	108.61	112.92	14	10	10	15	12
Wyoming	151.38	144.03	145.14	137.87	112.31	2	3	4	4	13
Rhode Island	107.84	111.15	112.88	112.22	111.36	11	13	13	13	14
West Virginia	110.88	111.43	117.18	111.28	110.03	9	12	9	14	15
Ohio	104.16	105.97	107.49	104.52	106.18	16	16	17	19	16
Delaware	96.09	96.44	108.32	106.11	104.00	31	35	16	16	17
Maryland	96.24	100.49	100.97	99.79	103.83	30	26	32	29	18
Mississippi	99.45	100.44	101.36	101.98	103.74	26	27	31	25	19
New Mexico	104.30	99.56	106.33	105.16	103.34	15	28	21	18	20
Iowa	100.21	103.34	107.19	105.22	103.14	24	21	18	17	21
Nebraska	100.74	103.64	106.51	100.65	102.85	23	18	19	28	22
Kansas	99.79	103.62	104.81	102.78	102.25	25	19	23	24	23
Massachusetts	96.41	102.12	105.73	103.12	101.65	29	23	22	23	24
Pennsylvania	98.77	102.02	104.67	101.67	101.15	27	24	24	27	25
Oregon	90.06	97.38	102.75	101.85	100.76	39	33	28	26	26
Arkansas	101.10	103.61	106.43	104.15	100.57	21	20	20	20	27
Indiana	106.04	107.55	103.73	103.47	100.34	12	15	26	22	28
Nevada	94.89	102.22	102.34	103.50	99.56	33	22	29	21	29
Utah	94.98	94.23	100.10	98.64	99.13	32	37	33	31	30
Kentucky	98.04	98.89	101.48	99.46	98.30	28	32	30	30	31
Montana	102.32	97.28	99.81	98.22	98.02	19	34	34	33	32
Michigan	100.78	105.57	103.85	98.24	97.16	22	17	25	32	33
Colorado	87.88	99.31	103.07	93.31	94.94	44	29	27	38	34
WASHINGTON	92.48	95.05	98.41	96.31	94.31	36	36	37	35	35
North Carolina	94.68	99.06	99.14	97.47	94.31	34	30	35	34	36
Louisiana	104.08	98.93	98.17	96.22	94.13	17	31	38	36	37
Arizona	91.12	90.87	98.80	96.10	93.94	38	41	36	37	38
Idaho	89.68	88.95	93.59	91.39	91.82	40	42	40	40	39
South Carolina	86.39	88.23	90.23	89.21	91.01	46	45	42	44	40
Texas	88.92	94.17	93.93	92.38	90.18	41	39	39	39	41
Georgia	92.35	91.00	92.93	89.98	89.89	37	40	41	41	42
Missouri	86.65	87.65	89.41	89.26	86.96	45	46	43	43	43
Virginia	88.05	88.48	88.22	85.78	86.73	43	44	47	45	44
Oklahoma	88.38	88.68	88.87	89.83	84.84	42	43	46	42	45
Alabama	83.44	84.54	85.11	84.10	84.82	48	48	48	46	46
New Hampshire	84.46	86.81	89.04	83.30	83.12	47	47	45	49	47
Florida	92.53	94.18	89.41	83.42	82.92	35	38	44	48	48
Tennessee	81.09	83.94	84.30	83.65	79.87	49	49	49	47	49
South Dakota	79.74	82.81	82.26	79.40	79.34	50	50	50	50	50
U.S. Average	\$101.77	\$105.11	\$107.42	\$104.90	\$104.68					

Source: Bureau of Economic Analysis and Census Bureau, U.S. Dept. of Commerce.
Data compiled as of November 30, 2015

Chart 1. State and Local Taxes Per \$1,000 Personal Income
Fiscal Year 2013

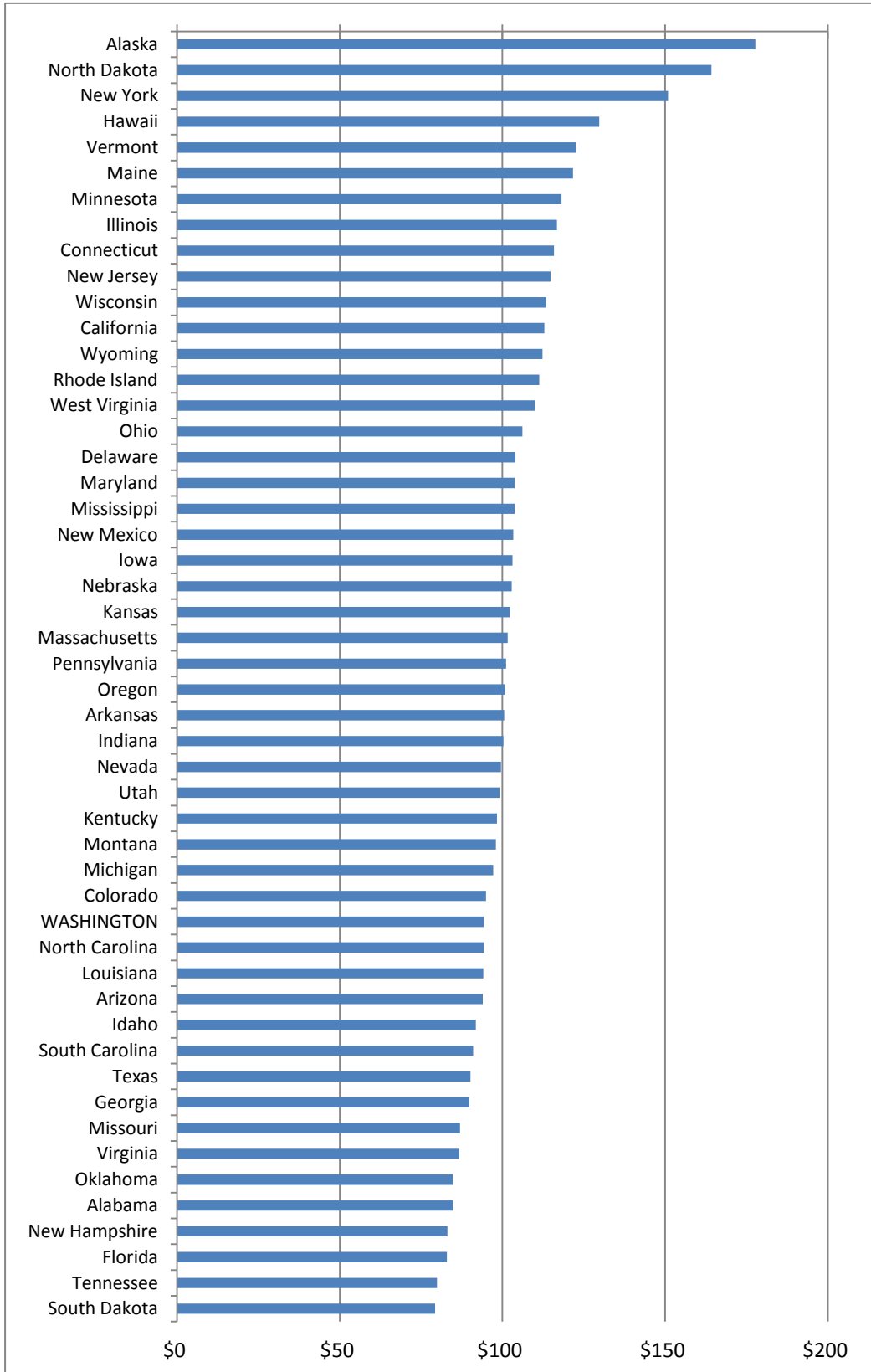


Table 2
 State & Local Taxes Per \$1,000 Personal Income
 Thirteen Western States - Fiscal Year 2013

State	Amount	National Rank	Western Rank
Alaska	\$177.76	1	1
Hawaii	129.73	4	2
California	112.92	12	3
Wyoming	112.31	13	4
New Mexico	103.34	20	5
Oregon	100.76	26	6
Nevada	99.56	29	7
Utah	99.13	30	8
Montana	98.02	32	9
Colorado	94.94	34	10
WASHINGTON	94.31	35	11
Arizona	93.94	38	12
Idaho	91.82	39	13

**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
2013	\$57.17	37	\$37.14	35	\$94.31	35
2012	57.67	31	38.64	36	96.31	36
2011	60.31	33	38.10	32	98.41	30
2010	57.18	35	37.87	35	95.05	32
2009	56.24	33	36.24	32	92.48	30
2008	66.27	28	39.22	29	105.49	30
2007	70.20	24	39.05	29	109.25	26
2006	73.02	22	38.97	31	111.99	28
2005	68.41	27	37.50	34	105.91	37
2004	68.92	21	37.35	33	106.27	29

Table 4. Property Taxes Per \$1,000 Personal Income
Fiscal Years 2010 - 2013

State	FY 2010		FY 2011		FY 2012		FY 2013	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank
New Jersey	\$56.19	2	\$56.60	1	\$54.66	1	\$54.40	1
New Hampshire	56.08	3	55.61	2	53.92	2	53.28	2
Vermont	55.20	4	54.87	3	51.50	3	52.73	3
Rhode Island	50.67	5	50.51	4	50.36	4	49.53	4
Maine	48.78	6	48.75	5	46.36	7	48.17	5
New York	47.95	7	47.50	7	47.23	6	46.75	6
Wisconsin	44.39	9	44.50	10	43.11	10	43.54	7
Connecticut	45.53	8	44.97	8	43.85	9	43.49	8
Illinois	44.08	10	44.66	9	44.82	8	43.07	9
Wyoming	61.27	1	48.62	6	47.33	5	42.11	10
Alaska	40.82	13	43.76	11	41.24	11	36.93	11
Massachusetts	39.61	15	39.20	15	38.02	13	36.76	12
Nebraska	38.10	18	39.25	14	36.59	15	36.44	13
Texas	42.56	11	40.97	12	38.10	12	36.42	14
Montana	38.68	17	38.93	17	37.41	14	36.30	15
Iowa	35.97	20	37.03	18	35.22	17	35.04	16
Michigan	42.49	12	39.03	16	36.01	16	34.21	17
Oregon	36.66	19	36.80	19	34.70	18	33.13	18
Minnesota	34.48	25	36.19	20	32.51	19	32.96	19
Kansas	35.67	21	34.91	22	32.26	20	32.69	20
South Carolina	31.62	30	31.54	25	30.53	23	30.68	21
Ohio	31.82	29	31.35	26	30.27	26	30.18	22
Pennsylvania	30.98	31	31.17	27	30.43	25	30.09	23
Florida	40.41	14	35.53	21	31.76	21	29.83	24
Virginia	31.90	28	30.47	29	29.32	29	29.27	25
Colorado	38.86	16	39.35	13	30.61	22	29.17	26
California	35.05	24	33.79	23	30.49	24	28.94	27
WASHINGTON	29.91	33	30.05	31	30.18	27	28.84	28
Maryland	30.24	32	29.30	33	26.62	36	28.55	29
South Dakota	29.71	34	29.89	32	27.65	32	27.83	30
Arizona	33.86	26	32.41	24	29.65	28	27.73	31
Georgia	32.02	27	30.89	28	28.86	30	27.33	32
Mississippi	28.32	35	27.84	36	27.23	35	27.19	33
Utah	26.05	39	28.19	35	27.65	33	26.89	34
Idaho	26.81	36	27.17	37	26.23	37	25.74	35
Indiana	35.28	22	28.29	34	27.39	34	25.60	36
Nevada	35.26	23	30.17	30	27.71	31	24.97	37
Missouri	26.51	37	26.76	38	25.19	38	24.55	38
North Carolina	25.96	40	25.41	39	25.16	39	23.60	39
West Virginia	23.75	42	24.00	41	22.62	41	22.52	40
Tennessee	23.15	43	22.54	43	21.50	43	21.55	41
Hawaii	25.17	41	23.35	42	22.15	42	21.43	42
North Dakota	26.25	38	25.20	40	24.15	40	21.23	43
Louisiana	20.71	45	20.90	45	20.65	45	21.06	44
Kentucky	21.29	44	20.94	44	20.72	44	20.50	45
New Mexico	19.74	46	20.03	46	19.84	46	19.26	46
Delaware	17.91	49	17.72	48	17.59	48	18.61	47
Arkansas	18.98	47	19.39	47	19.54	47	18.21	48
Alabama	16.38	50	15.87	50	15.11	50	15.24	49
Oklahoma	18.67	48	16.45	49	15.51	49	14.46	50
U.S. Average	\$36.56		\$35.58		\$33.71		\$32.76	

Table 5. Per Capita Personal Income
Calendar Years 2011 - 2014

State	2011		2012		2013		2014	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank
Connecticut	\$59,884	1	\$62,738	1	\$62,112	1	\$64,864	1
Massachusetts	54,327	2	56,752	2	56,549	2	58,737	2
New Jersey	53,556	3	55,142	4	55,194	3	57,620	3
North Dakota	47,861	9	55,388	3	54,373	4	55,802	4
New York	51,598	5	53,571	5	53,606	5	55,611	5
Wyoming	49,140	7	52,154	8	51,791	7	54,584	6
Maryland	51,800	4	53,078	6	52,545	6	54,176	7
Alaska	50,552	6	52,269	7	51,259	8	54,012	8
New Hampshire	48,005	8	50,546	9	50,535	9	52,773	9
Virginia	47,689	10	49,320	10	48,956	10	50,345	10
California	44,852	12	47,614	11	48,125	11	49,985	11
WASHINGTON	44,800	13	47,344	12	47,468	12	49,610	12
Minnesota	45,214	11	47,293	13	47,410	13	48,998	13
Colorado	44,349	14	46,402	14	46,746	14	48,869	14
Rhode Island	44,292	16	46,084	15	46,145	17	48,359	15
Pennsylvania	44,018	18	45,781	17	46,028	18	47,679	16
Illinois	44,303	15	46,067	16	46,477	15	47,643	17
Nebraska	43,820	19	45,578	18	46,254	16	47,557	18
Vermont	42,735	22	44,287	22	44,839	19	46,428	19
Delaware	43,555	20	44,747	20	44,819	20	46,378	20
Hawaii	42,938	21	44,504	21	44,314	22	46,034	21
Texas	41,235	25	43,505	24	43,807	24	45,669	22
South Dakota	44,241	17	44,792	19	44,772	21	45,279	23
Iowa	42,058	24	43,458	25	43,735	25	44,937	24
Kansas	42,403	23	43,725	23	44,311	23	44,891	25
Wisconsin	40,837	26	42,463	26	42,737	26	44,186	26
Oklahoma	39,037	28	41,549	27	41,962	27	43,637	27
Florida	40,538	27	41,249	28	41,309	28	42,737	28
Ohio	38,807	29	40,329	30	40,749	30	42,236	29
Louisiana	38,506	31	40,527	29	40,819	29	42,030	30
Missouri	38,042	32	39,905	31	40,297	31	41,639	31
Oregon	37,512	34	39,083	36	39,426	33	41,220	32
Maine	38,597	30	39,589	32	39,562	32	40,745	33
Nevada	37,745	33	39,436	33	39,223	35	40,742	34
Michigan	37,343	35	38,652	38	39,197	36	40,740	35
Tennessee	37,323	36	39,137	34	39,312	34	40,457	36
Montana	36,959	37	39,102	35	38,884	37	39,903	37
Indiana	36,357	40	37,987	39	38,291	38	39,578	38
North Carolina	36,622	38	38,655	37	37,774	39	39,171	39
Georgia	36,588	39	37,254	40	37,596	40	38,980	40
Arizona	35,675	41	36,788	41	36,723	41	37,895	41
Arkansas	33,961	48	36,291	42	36,529	43	37,782	42
Utah	34,415	45	35,995	44	36,542	42	37,664	43
Alabama	35,202	42	36,036	43	36,176	44	37,512	44
Kentucky	34,578	43	35,814	45	35,967	45	37,396	45
New Mexico	34,556	44	35,585	46	35,254	48	37,091	46
Idaho	33,544	49	34,846	49	35,641	46	36,734	47
South Carolina	34,220	46	35,461	47	35,472	47	36,677	48
West Virginia	34,211	47	35,374	48	35,163	49	36,132	49
Mississippi	31,976	50	33,127	50	33,629	50	34,431	50
U.S. Average	\$42,453		\$44,266		\$51,791		\$46,049	

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.	
2013	\$94.31	\$104.68	35	1986	\$113.89	\$112.36	16
2012	96.31	104.90	35	1985	108.47	112.79	25
2011	98.41	107.42	37	1984	112.85	112.97	21
2010	95.05	105.11	36	1983	109.22	106.85	16
2009	92.48	101.77	36	1982	101.80	110.70	34
2008	105.49	111.99	30	1981	100.45	113.05	39
2007	109.25	113.32	26	1980	108.75	115.73	28
2006	111.99	116.22	28				
2005	105.91	112.94	37	1979	121.44	120.29	22
2004	106.27	110.33	29	1978	127.34	127.51	17
2003	n.a.	n.a.	n.a.	1977	122.27	128.05	23
2002	100.90	103.98	32	1976	118.68	125.27	25
2001	n.a.	n.a.	n.a.	1975	120.65	122.84	20
2000	107.53	112.28	32	1974	122.38	123.58	18
				1973	127.97	129.47	19
1999	111.25	110.48	20	1972	128.26	126.94	18
1998	115.00	111.70	17	1971	122.83	118.87	21
1997	117.49	111.43	11	1970	115.33	116.58	24
1996	119.79	112.99	12				
1995	123.00	116.94	11	1969	115.49	112.20	22
1994	121.24	116.71	15	1968	114.70	108.10	18
1993	117.95	115.62	17	1967	112.12	105.50	18
1992	122.17	115.38	11	1966	115.49	106.63	17
1991	121.75	112.67	9	1965	111.84	104.36	20
1990	122.98	114.84	10	1964	109.19	103.52	20
				1963	105.15	96.50	18
1989	118.76	115.63	16	1962	101.74	94.44	16
1988	117.04	115.62	18	1961	100.68	93.86	19
1987	114.99	114.79	19	1960	98.43	90.29	21

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

Chart 2. State and Local Taxes Per \$1,000 of Personal Income
Washington and All States Average 1977 - 2013

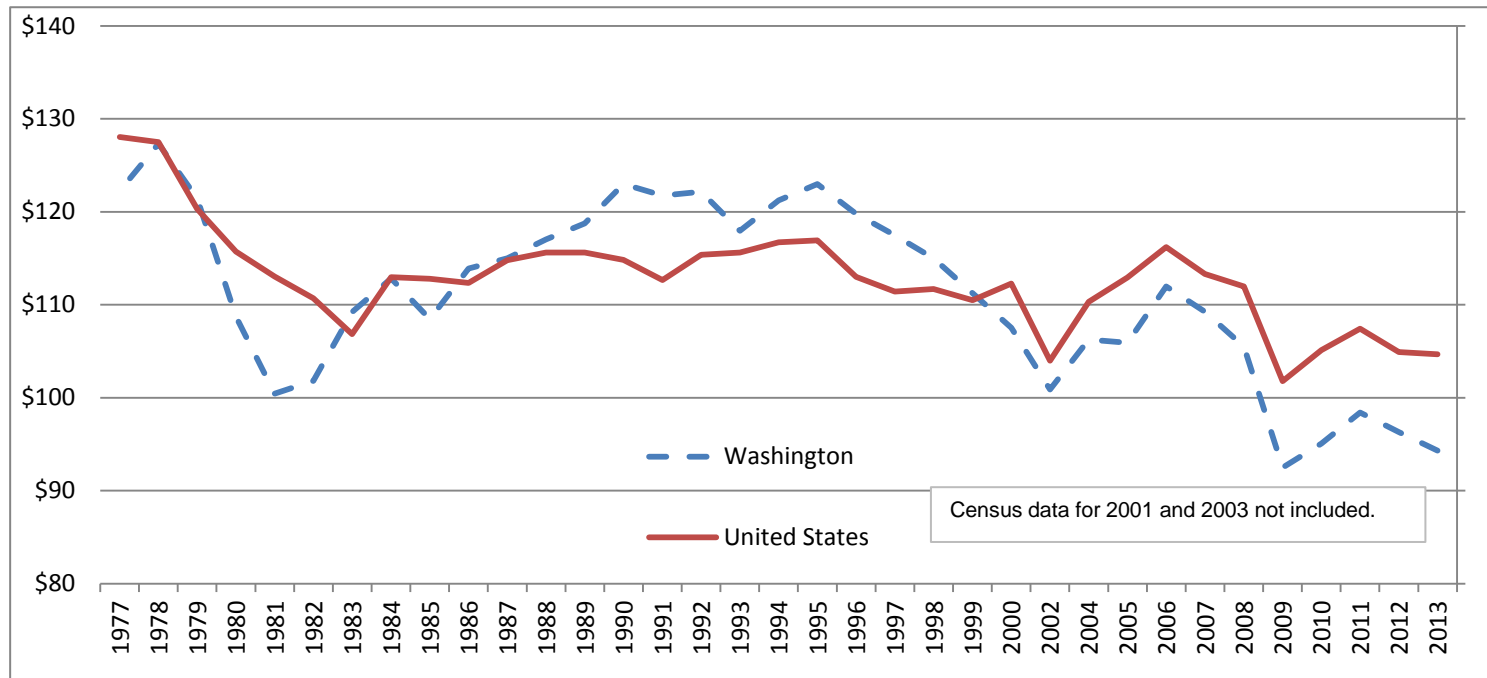


Table 7. State and Local Taxes Per Capita
Fiscal Years 2010 - 2013

State	FY 2010		FY 2011		FY 2012		FY 2013	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank
Alaska	\$8,825	1	10,215	1	\$11,996	1	\$9,291	1
North Dakota	5,231	6	6,984	3	9,671	2	9,098	2
New York	7,056	2	7,460	2	7,773	3	8,083	3
Connecticut	6,012	4	6,359	5	6,952	4	7,268	4
New Jersey	5,836	5	6,037	6	6,090	6	6,332	5
Wyoming	6,215	3	6,509	4	6,775	5	5,858	6
Hawaii	4,900	8	4,819	13	5,377	8	5,774	7
Massachusetts	5,136	7	5,460	7	5,602	7	5,769	8
Minnesota	4,613	12	5,051	8	5,256	9	5,590	9
Maryland	4,898	9	5,017	10	5,169	11	5,511	10
Vermont	4,728	10	5,018	9	5,133	12	5,429	11
Illinois	4,196	16	4,638	14	5,170	10	5,381	12
California	4,671	11	4,961	11	4,871	14	5,377	13
Rhode Island	4,566	13	4,824	12	4,970	13	5,132	14
Maine	4,391	14	4,561	15	4,622	16	4,819	15
Wisconsin	4,302	15	4,501	17	4,641	15	4,819	16
Nebraska	4,065	19	4,263	20	4,410	20	4,688	17
Delaware	4,015	22	4,526	16	4,622	17	4,654	18
Pennsylvania	4,161	17	4,388	18	4,475	18	4,631	19
Iowa	3,940	23	4,147	22	4,425	19	4,482	20
Kansas	4,030	20	4,112	23	4,358	21	4,471	21
WASHINGTON	4,016	21	4,214	21	4,314	22	4,465	22
Colorado	4,122	18	4,316	19	4,138	23	4,405	23
Ohio	3,765	27	3,910	26	4,056	25	4,282	24
Virginia	3,933	24	4,006	25	4,091	24	4,277	25
New Hampshire	3,814	25	4,034	24	3,999	26	4,201	26
Oregon	3,446	35	3,677	29	3,821	28	3,938	27
Nevada	3,775	26	3,778	27	3,907	27	3,926	28
Texas	3,488	33	3,596	32	3,809	29	3,923	29
West Virginia	3,502	32	3,762	28	3,807	30	3,892	30
Montana	3,271	37	3,467	36	3,630	35	3,833	31
Louisiana	3,596	30	3,655	31	3,705	32	3,815	32
Indiana	3,612	28	3,567	33	3,762	31	3,812	33
Michigan	3,606	29	3,655	30	3,669	33	3,755	34
New Mexico	3,215	38	3,511	35	3,634	34	3,678	35
Arkansas	3,277	36	3,405	38	3,537	37	3,650	36
North Carolina	3,461	34	3,526	34	3,570	36	3,646	37
Utah	3,056	45	3,265	43	3,395	43	3,568	38
South Dakota	3,202	39	3,307	41	3,513	38	3,554	39
Oklahoma	3,066	44	3,195	45	3,507	39	3,525	40
Kentucky	3,189	40	3,346	40	3,439	40	3,520	41
Missouri	3,182	41	3,276	42	3,396	42	3,470	42
Arizona	3,095	43	3,377	39	3,429	41	3,456	43
Mississippi	3,032	46	3,120	46	3,261	46	3,437	44
Florida	3,530	31	3,462	37	3,382	44	3,420	45
Georgia	3,130	42	3,205	44	3,292	45	3,349	46
South Carolina	2,867	48	2,964	49	3,053	49	3,227	47
Idaho	2,792	49	3,000	48	3,066	48	3,199	48
Tennessee	2,893	47	3,001	47	3,122	47	3,126	49
Alabama	2,792	50	2,900	50	2,960	50	3,057	50
U.S. Average	\$4,139		\$4,327		\$4,453		\$4,634	

Table 8. State and Local Taxes Per Capita
 Thirteen Western States - Fiscal Year 2013

State	Amount	National Rank	Western Rank
Alaska	\$9,291	1	1
Wyoming	5,858	6	2
Hawaii	5,774	7	3
California	5,377	13	4
WASHINGTON	4,465	22	5
Colorado	4,405	23	6
Oregon	3,938	27	7
Nevada	3,926	28	8
Montana	3,833	31	9
New Mexico	3,678	35	10
Utah	3,568	38	11
Arizona	3,456	43	12
Idaho	3,199	48	13

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
2013	\$2,707	21	\$1,758	23	\$4,465	22
2012	2,583	23	1,731	23	4,314	22
2011	2,583	19	1,631	24	4,214	21
2010	2,416	19	1,600	25	4,016	21
2009	2,500	18	1,611	26	4,112	18
2008	2,735	16	1,619	23	4,354	16
2007	2,743	14	1,526	24	4,269	15
2006	2,574	16	1,374	28	3,948	18
2005	2,358	17	1,293	27	3,651	21
2004	2,239	13	1,213	28	3,452	18

Table 10. Per Capita Property Taxes
Fiscal Years 2010 - 2013

State	FY 2010		FY 2011		FY 2012		FY 2013	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank
New Jersey	\$2,826	1	\$2,898	1	\$2,927	1	\$3,000	1
Connecticut	2,527	3	2,579	2	2,626	2	2,728	2
New Hampshire	2,464	4	2,520	3	2,588	3	2,693	3
New York	2,285	5	2,341	4	2,437	4	2,504	4
Vermont	2,168	6	2,199	5	2,201	7	2,335	5
Rhode Island	2,082	7	2,159	7	2,231	6	2,283	6
Wyoming	2,644	2	2,180	6	2,326	5	2,196	7
Massachusetts	1,992	8	2,024	9	2,065	9	2,086	8
Illinois	1,831	10	1,883	10	1,986	10	1,984	9
Alaska	1,886	9	2,091	8	2,085	8	1,930	10
Maine	1,785	11	1,809	11	1,789	11	1,907	11
Wisconsin	1,701	12	1,727	12	1,761	12	1,849	12
Nebraska	1,494	16	1,571	14	1,603	13	1,661	13
Texas	1,576	14	1,568	15	1,571	14	1,584	14
Minnesota	1,416	21	1,540	16	1,470	16	1,559	15
Iowa	1,371	23	1,432	19	1,481	15	1,523	16
Maryland	1,474	17	1,456	17	1,379	19	1,515	17
Virginia	1,418	20	1,384	20	1,398	17	1,443	18
Kansas	1,387	22	1,370	23	1,368	20	1,429	19
Montana	1,301	25	1,352	24	1,383	18	1,419	20
California	1,458	18	1,433	18	1,368	21	1,378	21
Pennsylvania	1,263	28	1,307	26	1,339	25	1,378	22
WASHINGTON	1,264	27	1,287	27	1,352	23	1,365	23
Colorado	1,613	13	1,648	13	1,358	22	1,354	24
Michigan	1,451	19	1,374	22	1,345	24	1,322	25
Oregon	1,297	26	1,317	25	1,302	26	1,295	26
South Dakota	1,149	31	1,202	28	1,223	28	1,246	27
Florida	1,515	15	1,376	21	1,287	27	1,231	28
Ohio	1,131	32	1,140	29	1,175	29	1,217	29
North Dakota	1,035	34	1,083	32	1,156	30	1,176	30
South Carolina	1,028	36	1,036	34	1,045	34	1,088	31
Arizona	1,153	30	1,108	31	1,058	31	1,020	32
Georgia	1,101	33	1,065	33	1,056	32	1,018	33
Nevada	1,302	24	1,114	30	1,046	33	985	34
Missouri	962	37	980	35	958	36	980	35
Indiana	1,185	29	973	36	996	35	973	36
Utah	845	40	919	38	951	37	968	37
Hawaii	1,034	35	971	37	951	38	954	38
North Carolina	907	38	904	39	921	39	912	39
Mississippi	855	39	857	41	871	41	901	40
Idaho	842	41	871	40	880	40	897	41
Louisiana	753	43	778	43	795	43	854	42
Tennessee	798	42	802	42	802	42	843	43
Delaware	746	45	740	45	766	45	833	44
West Virginia	746	44	771	44	774	44	797	45
Kentucky	686	46	690	46	716	46	734	46
New Mexico	638	48	661	47	686	47	685	47
Arkansas	600	49	620	48	664	48	661	48
Oklahoma	645	47	592	49	605	49	601	49
Alabama	541	50	541	50	532	50	549	50
U.S. Average	\$1,440		\$1,433		\$1,431		\$1,450	

Table 11. Per Capita State and Local Sales Taxes

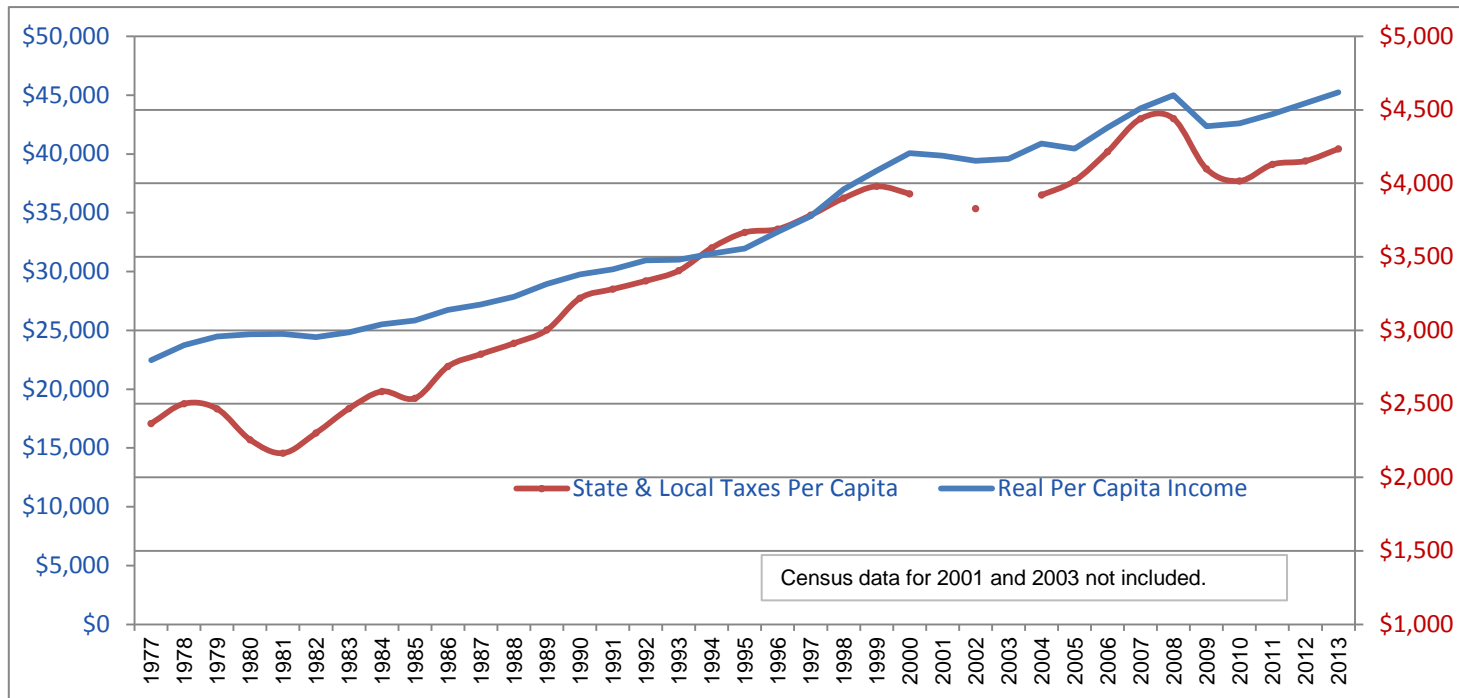
Fiscal Year 2013

State	General Sales Taxes [1]		Selective Sales Taxes [2]		Total Sales and Gross Receipts Taxes	
	Amount	Rank	Amount	Rank	Amount	Rank
Hawaii	\$2,239	1	\$878	3	\$3,117	1
North Dakota	2,088	2	743	7	2,830	2
WASHINGTON	2,000	3	690	10	2,691	3
Nevada	1,443	6	898	2	2,341	4
Louisiana	1,472	5	537	23	2,010	5
New York	1,315	10	680	12	1,995	6
South Dakota	1,416	7	485	26	1,901	7
Connecticut	1,073	20	812	5	1,885	8
Texas	1,250	14	577	17	1,828	9
Wyoming	1,505	4	288	50	1,793	10
Florida	1,169	18	622	15	1,791	11
New Mexico	1,405	8	374	44	1,778	12
Minnesota	953	23	823	4	1,777	13
Arkansas	1,307	12	468	30	1,774	14
Tennessee	1,255	13	460	31	1,715	15
Kansas	1,311	11	375	43	1,686	16
Arizona	1,376	9	307	48	1,684	17
California	1,169	17	512	24	1,681	18
Colorado	1,180	16	432	37	1,613	19
Indiana	1,039	22	571	18	1,611	20
Vermont	571	45	1,030	1	1,602	21
Oklahoma	1,182	15	400	40	1,582	22
Mississippi	1,069	21	499	25	1,568	23
Illinois	760	39	717	8	1,477	24
Rhode Island	837	32	629	14	1,466	25
West Virginia	676	43	783	6	1,459	26
Alabama	905	28	549	20	1,453	27
Pennsylvania	779	37	663	13	1,442	28
Nebraska	1,083	19	337	45	1,420	29
New Jersey	953	24	440	35	1,393	30
Ohio	916	27	468	29	1,384	31
Maryland	698	41	681	11	1,379	32
Iowa	918	26	433	36	1,351	33
Maine	807	35	538	22	1,344	34
Wisconsin	833	33	484	27	1,318	35
Utah	888	29	412	39	1,300	36
Kentucky	689	42	604	16	1,293	37
Michigan	856	31	415	38	1,272	38
Missouri	882	30	386	42	1,268	39
North Carolina	803	36	451	34	1,255	40
Georgia	923	25	325	46	1,248	41
Massachusetts	779	38	391	41	1,170	42
Idaho	830	34	299	49	1,128	43
Virginia	599	44	482	28	1,081	44
South Carolina	756	40	324	47	1,080	45
Alaska	297	46	454	33	750	46
New Hampshire	0	49	715	9	715	47
Montana	0	48	565	19	565	48
Delaware	0	47	547	21	547	49
Oregon	0	50	456	32	456	50

[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 Census Bureau classifications which do not separate general sales taxes from gross receipts taxes.

[2] Specific taxes upon particular items, such as gasoline, alcoholic beverages, tobacco products and public utilities.

Chart 3. State and Local Taxes Per Capita
 Real Income Per Capita
 Washington Average 1977 - 2013



**Table 12. Percentage of Reliance on
Major State and Local Taxes
Selected States - Fiscal Year 2013**

State	General Sales [1]	Selective Sales [2]	Property	Income	Other [3]
WASHINGTON	45%	15%	31%	---	9%
Oregon	---	12%	33%	44%	11%
Idaho	26%	9%	28%	29%	7%
California	22%	10%	26%	36%	7%
All States	22%	12%	31%	27%	8%

[1] Includes retail sales/use taxes and gross receipts (B&O) taxes levied on gross sales.

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

[3] Includes motor vehicle licenses and all other taxes.

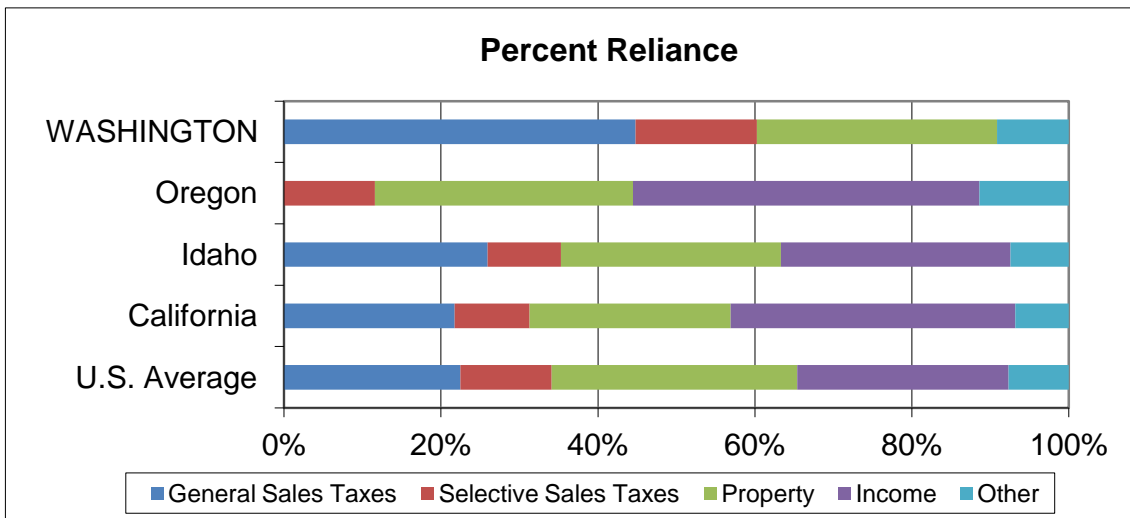


Table 13. 2015 Rates of Selected Major State Taxes

State	Retail Sales (State Rate)	Corporation Income %	Capital Gain (State Rate)
Alabama	4	6.50	*5%
Alaska	none	2 to 9.4	0.0%
Arizona	5.6	6.00	4.5%
Arkansas (a)	6.5	1 to 6.5	*7%
California	7.5	8.84	13.3%
Colorado	2.9	4.63	4.6%
Connecticut (b)	6.35	9.00	6.7%
Delaware (c)	none	8.70	6.6%
Florida	6	5.50	0.0%
Georgia	4	6.00	6.0%
Hawaii	4	4.4 to 6.4	*7.3%
Idaho	6	7.40	7.4%
Illinois (d)	6.25	7.75	5.0%
Indiana (e)	7	7.00	*3.4%
Iowa	6	6 to 12	*9%
Kansas	6.15	4.00	4.8%
Kentucky	6	4 to 6	6.0%
Louisiana	4	4 to 8	*6%
Maine	5.5	3.5 to 8.93	8.0%
Maryland	6	8.25	*5.8%
Massachusetts	6.25	8.00	5.2%
Michigan	6	6.00	*4.4%
Minnesota	6.875	9.80	9.9%
Mississippi	7	3 to 5	5.0%
Missouri	4.225	6.25	6.0%
Montana	none	6.75	*6.9%
Nebraska	5.5	5.58 to 7.81	6.8%
Nevada	6.85 (6)	--	0.0%
New Hampshire	none	8.50	0.0%
New Jersey (f)	7	6.5 to 9	9.0%
New Mexico (g)	5.125	4.8 to 6.9	*4.9%
New York	4	7.10	*8.8%
North Carolina	4.75	5.00	5.8%
North Dakota	5	1.48 to 4.53	*3.2%
Ohio	5.75	--	*5.4%
Oklahoma	4.5	6.00	5.3%
Oregon	none	6.6 - 7.6	9.9%
Pennsylvania	6	9.99	3.1%
Rhode Island	7	7.00	6.0%
South Carolina	6	5.00	*7%
South Dakota	4	--	0.0%
Tennessee	7	6.50	0.0%

State	Retail Sales (State Rate)	Corporation Income %	Capital Gain (State Rate)
Texas	6.25	--	0.0%
Utah	5.95 (5)	5.00	5.0%
Vermont	6	6 to 8.5	9.0%
Virginia (c)	5.3 (2)	6.00	5.8%
Washington	6.5	--	0.0%
West Virginia	6	6.50	6.5%
Wisconsin	5	7.90	*7.7%
Wyoming	4	--	0.0%

Sales tax Notes:

-- indicates exempt from tax, blank indicates subject to general sales tax rate.

Source: Compiled by FTA from various sources.

(1) Some state tax food, but allow a rebate or income tax credit to compensate poor households. They are: HI, ID, KS, OK, and SD.

(2) Includes 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 subject to local taxes.

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

(6) Nevada sales tax rate scheduled to decrease to 6.5% on July 1, 2015.

Corporate Income Tax Notes:

(a) Arkansas assesses a surcharge of 3% of the taxpayer's total liability.

(b) Rate includes a 20% surtax, which effectively increases the rate from 7.5% to 9%. Surtax is required by businesses with at least \$100 million annual gross income.

(c) Ohio, Texas, and Washington do not have corporate income taxes but do have gross receipts taxes with rates not strictly comparable to corporate income tax rates. Delaware and Virginia have gross receipts taxes in addition to their corporate income taxes.

(d) Illinois' rate includes two separate corporate income taxes, one at a 5.25% rate and one at a 2.5% rate.

(e) The tax rate in Indiana will decrease to 6.5% on July 1, 2015.

(f) Corporations with entire net income greater than \$100,000 pay 9% on all taxable income, corporations with entire net income greater than \$50,000 and less than or equal to \$100,000 pay 7.5% on all taxable income, and corporations with entire net income less than or equal to \$50,000 pay 6.5% on all taxable income.

(g) The tax rate in New Mexico will decrease to 6.6% in 2016.

Capital Gains Notes:

*These states either allow a taxpayer to deduct their federal taxes from state taxable income, have local income taxes, or have special tax treatment of capital gains income.

FEDERATION OF TAX ADMINISTRATORS -- JANUARY 2015

Table 14. 2015 State Personal Income Tax Rates

State	Single Filer			Married Filing Jointly			Standard Deduction		Personal Exemption		
	Rates		Brackets	Rates		Brackets	Single	Couple	Single	Couple	Dependent
Ala.	2.00%	>	\$0	2.00%	>	\$0	\$2,500	\$7,500	\$1,500	\$3,000	\$1,000
(b, f)	4.00%	>	\$500	4.00%	>	\$1,000					
	5.00%	>	\$3,000	5.00%	>	\$6,000					
Alaska			none			none	n.a.	n.a.	n.a.	n.a.	n.a.
Ariz.	2.59%	>	\$0	2.59%	>	\$0	\$5,009	\$10,010	\$2,100	\$4,200	\$2,300
(e)	2.88%	>	\$10,000	2.88%	>	\$20,000					
	3.36%	>	\$25,000	3.36%	>	\$50,000					
	4.24%	>	\$50,000	4.24%	>	\$100,000					
	4.54%	>	\$150,000	4.54%	>	\$300,000					
Ark.	1.00%	>	\$0	1.00%	>	\$0	\$2,000	\$4,000	\$26	\$52	\$26
(d, e)	2.50%	>	\$4,299	2.50%	>	\$4,299					
	3.50%	>	\$8,399	3.50%	>	\$8,399					
	4.50%	>	\$12,599	4.50%	>	\$12,599					
	6.00%	>	\$20,999	6.00%	>	\$20,999					
	7.00%	>	\$35,099	7.00%	>	\$35,099					
Calif.	1.00%	>	\$0	1.00%	>	\$0	\$3,992	\$7,984	\$108	\$216	\$333
(a, e,	2.00%	>	\$7,749	2.00%	>	\$15,498					
r, s)	4.00%	>	\$18,371	4.00%	>	\$36,742					
	6.00%	>	\$28,995	6.00%	>	\$57,990					
	8.00%	>	\$40,250	8.00%	>	\$80,500					
	9.30%	>	\$50,689	9.30%	>	\$101,738					
	10.30%	>	\$259,844	10.30%	>	\$519,688					
	11.30%	>	\$311,812	11.30%	>	\$623,624					
	12.30%	>	\$519,867	12.30%	>	\$1,000,000					
	13.30%	>	\$1,000,000	13.30%	>	\$1,039,374					
Colo.			4.63% of federal taxable income			4.63% of federal taxable income	n.a.	n.a.	n.a.	n.a.	n.a.
Conn.	3.00%	>	\$0	3.00%	>	\$0	n.a.	n.a.	\$15,000	\$24,000	\$0
(t, u)	5.00%	>	\$10,000	5.00%	>	\$20,000					
	5.50%	>	\$50,000	5.50%	>	\$100,000					
	6.00%	>	\$100,000	6.00%	>	\$200,000					
	6.50%	>	\$200,000	6.50%	>	\$400,000					
	6.70%	>	\$250,000	6.70%	>	\$500,000					
Del.	2.20%	>	\$2,000	2.20%	>	\$2,000	\$3,250	\$6,500	\$110	\$220	\$110
(f, r, v)	3.90%	>	\$5,000	3.90%	>	\$5,000					
	4.80%	>	\$10,000	4.80%	>	\$10,000					
	5.20%	>	\$20,000	5.20%	>	\$20,000					
	5.55%	>	\$25,000	5.55%	>	\$25,000					
	6.60%	>	\$60,000	6.60%	>	\$60,000					
Fla.			none			none	n.a.	n.a.	n.a.	n.a.	n.a.
Ga.	1.00%	>	\$0	1.00%	>	\$0	\$2,300	\$3,000	\$2,700	\$7,400	\$3,000
	2.00%	>	\$750	2.00%	>	\$1,000					
	3.00%	>	\$2,250	3.00%	>	\$3,000					

State	Single Filer			Married Filing Jointly			Standard Deduction		Personal Exemption		
	Rates		Brackets	Rates		Brackets	Single	Couple	Single	Couple	Dependent
	4.00%	>	\$3,750	4.00%	>	\$5,000					
	5.00%	>	\$5,250	5.00%	>	\$7,000					
	6.00%	>	\$7,000	6.00%	>	\$10,000					
Hawaii (w)	1.40%	>	\$0	1.40%	>	\$0	\$2,200	\$4,400	\$1,144	\$2,288	\$1,144
	3.20%	>	\$2,400	3.20%	>	\$4,800					
	5.50%	>	\$4,800	5.50%	>	\$9,600					
	6.40%	>	\$9,600	6.40%	>	\$19,200					
	6.80%	>	\$14,400	6.80%	>	\$28,800					
	7.20%	>	\$19,200	7.20%	>	\$38,400					
	7.60%	>	\$24,000	7.60%	>	\$48,000					
	7.90%	>	\$36,000	7.90%	>	\$72,000					
	8.25%	>	\$48,000	8.25%	>	\$96,000					
	9.00%	>	\$150,000	9.00%	>	\$300,000					
	10.00%	>	\$175,000	10.00%	>	\$350,000					
	11.00%	>	\$200,000	11.00%	>	\$400,000					
Idaho (e, p)	1.60%	>	\$0	1.60%	>	\$0	\$6,300	\$12,600	\$4,000	\$8,000	\$4,000
	3.60%	>	\$1,428	3.60%	>	\$2,857					
	4.10%	>	\$2,857	4.10%	>	\$5,715					
	5.10%	>	\$4,286	5.10%	>	\$8,573					
	6.10%	>	\$5,715	6.10%	>	\$11,431					
	7.10%	>	\$7,144	7.10%	>	\$14,289					
	7.40%	>	\$10,717	7.40%	>	\$21,436					
Ill.	3.75% of federal taxable income			3.75% of federal taxable income			n.a.	n.a.	\$2,125	\$4,250	\$2,125
Ind. (x)	3.3% of federal taxable income			3.3% of federal taxable income			n.a.	n.a.	\$1,000	\$2,000	\$1,500
Iowa (a, e, f, r)	0.36%	>	\$0	0.36%	>	\$0	\$1,950	\$4,810	\$40	\$80	\$40
	0.72%	>	\$1,539	0.72%	>	\$1,539					
	2.43%	>	\$3,078	2.43%	>	\$3,078					
	4.50%	>	\$6,156	4.50%	>	\$6,156					
	6.12%	>	\$13,851	6.12%	>	\$13,851					
	6.48%	>	\$23,085	6.48%	>	\$23,085					
	6.80%	>	\$30,780	6.80%	>	\$30,780					
	7.92%	>	\$46,170	7.92%	>	\$46,170					
	8.98%	>	\$69,255	8.98%	>	\$69,255					
Kans.	2.70%	>	\$0	2.70%	>	\$0	\$3,000	\$7,500	\$2,250	\$4,500	\$2,250
	4.60%	>	\$15,000	4.60%	>	\$30,000					
Ky. (r)	2.00%	>	\$0	2.00%	>	\$0	\$2,440	\$2,440	\$20	\$40	\$20
	3.00%	>	\$3,000	3.00%	>	\$3,000					
	4.00%	>	\$4,000	4.00%	>	\$4,000					
	5.00%	>	\$5,000	5.00%	>	\$5,000					
	5.80%	>	\$8,000	5.80%	>	\$8,000					
	6.00%	>	\$75,000	6.00%	>	\$75,000					
La. (f, n)	2.00%	>	\$0	2.00%	>	\$0	n.a.	n.a.	\$4,500	\$9,000	\$1,000
	4.00%	>	\$12,500	4.00%	>	\$25,000					
	6.00%	>	\$50,000	6.00%	>	\$100,000					

State	Single Filer			Married Filing Jointly			Standard Deduction		Personal Exemption		
	Rates		Brackets	Rates		Brackets	Single	Couple	Single	Couple	Dependent
Maine (e, p)	6.50%	>	\$5,199	6.50%	>	\$10,449	\$6,300	\$12,600	\$4,000	\$8,000	\$4,000
	7.95%	>	\$20,899	7.95%	>	\$41,849					
Md. (o, y)	2.00%	>	\$0	2.00%	>	\$0	\$2,000	\$4,000	\$3,200	\$6,400	\$3,200
	3.00%	>	\$1,000	3.00%	>	\$1,000					
	4.00%	>	\$2,000	4.00%	>	\$2,000					
	4.75%	>	\$3,000	4.75%	>	\$3,000					
	5.00%	>	\$100,000	5.00%	>	\$150,000					
	5.25%	>	\$125,000	5.25%	>	\$175,000					
	5.50%	>	\$150,000	5.50%	>	\$225,000					
	5.75%	>	\$250,000	5.75%	>	\$300,000					
Mass.	5.15%	>	\$0	5.15%	>	\$0	n.a.	n.a.	\$4,400	\$8,800	\$1,000
Mich.	4.25% of federal AGI with modification			4.25% of federal AGI with modification			n.a.	n.a.	\$4,000	\$4,000	n.a.
Minn. (e, p)	5.35%	>	\$0	5.35%	>	\$0	\$6,300	\$12,600	\$4,000	\$8,000	\$4,000
	7.05%	>	\$25,070	7.05%	>	\$36,650					
	7.85%	>	\$82,360	7.85%	>	\$145,620					
	9.85%	>	\$154,950	9.85%	>	\$258,260					
Miss.	3.00%	>	\$0	3.00%	>	\$0	\$2,300	\$4,600	\$6,000	\$12,000	\$1,500
	4.00%	>	\$5,000	4.00%	>	\$5,000					
	5.00%	>	\$10,000	5.00%	>	\$10,000					
Mo. (p)	1.50%	>	\$0	1.50%	>	\$0	\$6,300	\$12,600	\$2,100	\$4,200	\$1,200
	2.00%	>	\$1,000	2.00%	>	\$1,000					
	2.50%	>	\$2,000	2.50%	>	\$2,000					
	3.00%	>	\$3,000	3.00%	>	\$3,000					
	3.50%	>	\$4,000	3.50%	>	\$4,000					
	4.00%	>	\$5,000	4.00%	>	\$5,000					
	4.50%	>	\$6,000	4.50%	>	\$6,000					
	5.00%	>	\$7,000	5.00%	>	\$7,000					
	5.50%	>	\$8,000	5.50%	>	\$8,000					
	6.00%	>	\$9,000	6.00%	>	\$9,000					
Mont. (a, e, f, q)	1.00%	>	\$0	1.00%	>	\$0	\$4,370	\$8,740	\$2,330	\$4,660	\$2,330
	2.00%	>	\$2,800	2.00%	>	\$2,800					
	3.00%	>	\$5,000	3.00%	>	\$5,000					
	4.00%	>	\$7,600	4.00%	>	\$7,600					
	5.00%	>	\$10,300	5.00%	>	\$10,300					
	6.00%	>	\$13,300	6.00%	>	\$13,300					
	6.90%	>	\$17,000	6.90%	>	\$17,000					
Nebr. (e, r)	2.46%	>	\$0	2.46%	>	\$0	\$5,800	\$11,600	\$130	\$260	\$130
	3.51%	>	\$3,050	3.51%	>	\$6,090					
	5.01%	>	\$18,280	5.01%	>	\$36,570					
	6.84%	>	\$29,460	6.84%	>	\$58,920					
Nev.		none		none		n.a.	n.a.	n.a.	n.a.	n.a.	
N.H. (c)	5.00%	>	\$0	5.00%	>	\$0	n.a.	n.a.	\$2,400	\$4,800	n.a.

State	Single Filer			Married Filing Jointly			Standard Deduction		Personal Exemption		
	Rates		Brackets	Rates		Brackets	Single	Couple	Single	Couple	Dependent
N.J.	1.40%	>	\$0	1.40%	>	\$0	n.a.	n.a.	\$1,000	\$2,000	\$1,500
	1.75%	>	\$20,000	1.75%	>	\$20,000					
	3.50%	>	\$35,000	2.45%	>	\$50,000					
	5.525%	>	\$40,000	3.50%	>	\$70,000					
	6.37%	>	\$75,000	5.525%	>	\$80,000					
	8.97%	>	\$500,000	6.37%	>	\$150,000					
				8.97%	>	\$500,000					
N.M. (i)	1.70%	>	\$0	1.70%	>	\$0	\$6,300	\$12,600	\$4,000	\$4,000	\$4,000
	3.20%	>	\$5,500	3.20%	>	\$8,000					
	4.70%	>	\$11,000	4.70%	>	\$16,000					
	4.90%	>	\$16,000	4.90%	>	\$24,000					
N.Y. (e)	4.00%	>	\$0	4.00%	>	\$0	\$7,900	\$15,850	n.a.	n.a.	\$1,000
	4.50%	>	\$8,400	4.50%	>	\$16,950					
	5.25%	>	\$11,600	5.25%	>	\$23,300					
	5.90%	>	\$13,750	5.90%	>	\$27,550					
	6.45%	>	\$21,150	6.45%	>	\$42,450					
	6.65%	>	\$79,600	6.65%	>	\$159,350					
	6.85%	>	\$212,500	6.85%	>	\$318,750					
	8.82%	>	\$1,062,650	8.82%	>	\$2,125,450					
N.C.	5.75%	>	\$0	5.75%	>	\$0	\$7,500	\$15,000	n.a.	n.a.	n.a.
N.D. (e, p, z)	1.22%	>	\$0	1.22%	>	\$0	\$6,300	\$12,600	\$4,000	\$8,000	\$4,000
	2.27%	>	\$36,900	2.27%	>	\$61,700					
	2.52%	>	\$89,350	2.52%	>	\$148,850					
	2.93%	>	\$186,350	2.93%	>	\$226,850					
	3.22%	>	\$405,100	3.22%	>	\$405,100					
Ohio (a, e, g)	0.528%	>	\$0	0.528%	>	\$0	n.a.	n.a.	\$2,200	\$4,400	\$2,200
	1.057%	>	\$5,200	1.057%	>	\$5,200					
	2.113%	>	\$10,400	2.113%	>	\$10,400					
	2.642%	>	\$15,650	2.642%	>	\$15,650					
	3.169%	>	\$20,900	3.169%	>	\$20,900					
	3.698%	>	\$41,700	3.698%	>	\$41,700					
	4.226%	>	\$83,350	4.226%	>	\$83,350					
	4.906%	>	\$104,250	4.906%	>	\$104,250					
	5.333%	>	\$208,500	5.333%	>	\$208,500					
Okla. (h)	0.50%	>	\$0	0.50%	>	\$0	\$5,950	\$11,900	\$1,000	\$2,000	\$1,000
	1.00%	>	\$1,000	1.00%	>	\$2,000					
	2.00%	>	\$2,500	2.00%	>	\$5,000					
	3.00%	>	\$3,750	3.00%	>	\$7,500					
	4.00%	>	\$4,900	4.00%	>	\$9,800					
	5.00%	>	\$7,200	5.00%	>	\$12,200					
	5.25%	>	\$8,700	5.25%	>	\$15,000					
Ore. (e, f)	5.00%	>	\$0	5.00%	>	\$0	\$2,145	\$4,295	\$194	\$388	\$194
	7.00%	>	\$3,350	7.00%	>	\$6,700					
	9.00%	>	\$8,400	9.00%	>	\$16,800					
	9.90%	>	\$125,000	9.90%	>	\$250,000					

State	Single Filer			Married Filing Jointly			Standard Deduction		Personal Exemption		
	Rates		Brackets	Rates		Brackets	Single	Couple	Single	Couple	Dependent
Pa.	3.07%	>	\$0	3.07%	>	\$0	n.a.	n.a.	n.a.	n.a.	n.a.
R.I.	3.75%	>	\$0	3.75%	>	\$0	\$8,275	\$16,550	\$3,850	\$7,700	\$3,850
(e, k)	4.75%	>	\$60,500	4.75%	>	\$60,500					
	5.99%	>	\$137,650	5.99%	>	\$137,650					
S.C.	0.00%	>	\$0	0.00%	>	\$0	\$6,300	\$12,600	\$4,000	\$8,000	\$4,000
(e, p)	3.00%	>	\$2,880	3.00%	>	\$2,880					
	4.00%	>	\$5,760	4.00%	>	\$5,760					
	5.00%	>	\$8,640	5.00%	>	\$8,640					
	6.00%	>	\$11,520	6.00%	>	\$11,520					
	7.00%	>	\$14,400	7.00%	>	\$14,400					
S.D.			none			none	n.a.	n.a.	n.a.	n.a.	n.a.
Tenn. (c)	6.00%	>	\$0	6.00%	>	\$0	n.a.	n.a.	\$1,250	\$2,500	n.a.
Tex.			none			none	n.a.	n.a.	n.a.	n.a.	n.a.
Utah	5.00%	>	\$0	5.00%	>	\$0	(l)	(l)	\$3,000	\$6,000	\$3,000
Vt.	3.55%	>	\$0	3.55%	>	\$0	\$6,300	\$12,600	\$4,000	\$4,000	\$4,000
(a, e, p)	6.80%	>	\$37,450	6.80%	>	\$62,600					
	7.80%	>	\$90,750	7.80%	>	\$151,200					
	8.80%	>	\$189,300	8.80%	>	\$230,450					
	8.95%	>	\$411,500	8.95%	>	\$411,500					
Va.	2.00%	>	\$0	2.00%	>	\$0	\$3,000	\$6,000	\$930	\$1,860	\$930
	3.00%	>	\$3,000	3.00%	>	\$3,000					
	5.00%	>	\$5,000	5.00%	>	\$5,000					
	5.75%	>	\$17,000	5.75%	>	\$17,000					
Wash.			none			none	n.a.	n.a.	n.a.	n.a.	n.a.
W.Va.	3.00%	>	\$0	3.00%	>	\$0	n.a.	n.a.	\$2,000	\$4,000	\$2,000
	4.00%	>	\$10,000	4.00%	>	\$10,000					
	4.50%	>	\$25,000	4.50%	>	\$25,000					
	6.00%	>	\$40,000	6.00%	>	\$40,000					
	6.50%	>	\$60,000	6.50%	>	\$60,000					
Wis.	4.00%	>	\$0	4.00%	>	\$0	\$10,250	\$18,460	\$700	\$1,400	\$700
(e, m)	5.84%	>	\$11,090	5.84%	>	\$14,790					
	6.27%	>	\$22,190	6.27%	>	\$29,580					
	7.65%	>	\$244,270	7.65%	>	\$325,700					
Wyo.			none			none	n.a.	n.a.	n.a.	n.a.	n.a.
D.C.	4.00%	>	\$0	4.00%	>	\$0	\$5,200	\$6,650	\$2,200	\$2,200	\$2,200
(j)	6.00%	>	\$10,000	6.00%	>	\$10,000					
	7.00%	>	\$40,000	7.00%	>	\$40,000					
	8.50%	>	\$60,000	8.50%	>	\$60,000					
	8.95%	>	\$350,000	8.95%	>	\$350,000					

(a) 2014 tax information.

State	Single Filer		Married Filing Jointly		Standard Deduction		Personal Exemption		
	Rates	Brackets	Rates	Brackets	Single	Couple	Single	Couple	Dependent

- (b) For single taxpayers with AGI below \$20,000, the standard deduction is \$2,500. This standard deduction amount
- (c) Applies to interest and dividend income only.
- (d) Rates apply to regular tax table. A special tax table is available for low income taxpayers that reduces their tax
- (e) Bracket levels adjusted for inflation each year. Release dates for tax bracket inflation adjustments vary by state
- (f) These states allow some or all of federal income tax paid to be deducted from state taxable income.
- (g) Ohio's personal and dependent exemptions are \$2,200 for an AGI of \$40,000 or less, \$1,950 if AGI is between
- (h) The top rate is scheduled to be reduced to 5.0% in tax year 2016 and 4.85% in subsequent tax years, contingent
- (i) Tied to federal tax system, plus an additional \$2,500 if federal AGI is equal to or less than \$36,667 (single) or
- (j) Deduction and exemption amounts for 2015 subject to funding. Rate reductions for income between \$40,001 and
- (k) The phase-out range for the personal exemption and deduction is \$192,700 - \$214,700. The exemptions and
- (l) The standard deduction is taken in the form of a nonrefundable credit of 6% of the federal standard or itemized
- (m) The standard deduction phases out by 12% at \$14,779 for single filers and 19.778% at \$20,739 for married filing
- (n) Standard deductions and personal exemptions are combined: \$4,500 for single and married filing separately;
- (o) The standard deduction is 15 percent of income with a minimum of \$1,500 and a cap of \$2,000 for single filers,
- (p) Deduction or exemption tied to federal tax system. Federal deductions and exemptions are indexed for inflation.
- (q) Montana filers' standard deduction is 20% of AGI. For single taxpayers, the deduction must be between \$1,940
- (r) Tax Credit.
- (s) Exemption credits phase out for single taxpayers by \$6 for each \$2,500 of AGI above \$169,730 and for joint filers
- (t) Connecticut has a complex set of phase-out provisions. For each single taxpayer whose Connecticut AGI exceeds
- (u) Connecticut taxpayers are also given a personal tax credit based upon certain income constraints, which begins at
- (v) In addition to the personal income tax rates, Delaware imposes a tax on lump-sum distributions.
- (w) Additionally, Hawaii allows any taxpayer, other than a corporation, acting as a business entity in more than one
- (x) \$1,000 is a base exemption. If dependents meet certain conditions, filers can take an additional \$1,500 exemption
- (y) The exemption amount has the following phase out schedule: if AGI is above \$100,000 but below \$125,000,
- (z) Federal taxable income is the starting point for North Dakota, so the federal standard deduction and exemptions

Table 15. Comparison of State/Local Retail Sales Taxes - 2015

STATE	Tax Rate (%)	Avg. Local Tax Rate (a)	Combined Tax Rate	Maximum Local Rate	EXEMPTIONS		
					Food (1)	Prescription Drugs	Nonprescription Drugs
ALABAMA	4	0.0491	0.0891	0.07		*	
ALASKA	None	0.0176	0.0176	0.075			
ARIZONA	5.6	0.0257	0.0817	0.053	*	*	
ARKANSAS	6.5	0.0276	0.0926	0.055	1.5% (4)	*	
CALIFORNIA (3)	7.5	0.0094	0.0844	0.025	*	*	
COLORADO	2.9	0.0454	0.0744	0.071	*	*	
CONNECTICUT	6.35	None	0.0635		*	*	
DELAWARE	None	None	None				
FLORIDA	6	0.0065	0.0665	0.015	*	*	*
GEORGIA	4	0.0296	0.0696	0.04	* (4)	*	
HAWAII	4	0.0035	0.0435	0.005		*	
IDAHO	6	0.0001	0.0601	0.03		*	
ILLINOIS	6.25	0.0194	0.0819	0.0375	0.01	0.01	0.01
INDIANA	7	None	0.07		*	*	
IOWA	6	0.0078	0.0678	0.01	*	*	
KANSAS	6.15	0.0205	0.082	0.035		*	
KENTUCKY	6	None	0.06		*	*	
LOUISIANA	4	0.0491	0.0891	0.07	* (4)	*	
MAINE	5.5	None	0.055		*	*	
MARYLAND	6	None	0.06		*	*	*
MASSACHUSETTS	6.25	None	0.0625		*	*	
MICHIGAN	6	None	0.06		*	*	
MINNESOTA	6.875	0.0033	0.072	0.01	*	*	*
MISSISSIPPI	7	0.0007	0.0707	0.01		*	
MISSOURI	4.225	0.0358	0.0781	0.05	0.01225	*	
MONTANA	None	None	None			*	
NEBRASKA	5.5	0.013	0.068	0.02	*	*	
NEVADA (6)	6.85 (6)	0.0109	0.0794	0.0125	*	*	
NEW HAMPSHIRE	None	None	None				
NEW JERSEY	7	-0.0003	0.0697	0.035	*	*	*
NEW MEXICO	5.125	0.0222	0.0735	0.035625	*	*	
NEW YORK	4	0.0448	0.0848	0.04875	*	*	*
NORTH CAROLINA	4.75	0.0215	0.069	0.0275	* (4)	*	
NORTH DAKOTA	5	0.0156	0.0656	0.03	*	*	
OHIO	5.75	0.0135	0.071	0.0225	*	*	
OKLAHOMA	4.5	0.0427	0.0877	0.065		*	
OREGON	None	None	None				
PENNSYLVANIA	6	0.0034	0.0634	0.02		*	
RHODE ISLAND	7	None	0.07		*	*	
SOUTH CAROLINA	6	0.0113	0.0713	0.025	*	*	
SOUTH DAKOTA	4	0.0183	0.0583	0.02		*	
TENNESSEE	7	0.0245	0.0945	0.05	0.05	*	
TEXAS	6.25	0.018	0.0805	0.02	*	*	*
UTAH	5.95 (5)	0.0073	0.0668	0.021	1.75% (4)	*	
VERMONT	6	0.0014	0.0614	0.01	*	*	*
VIRGINIA	5.3 (2)	0.0033	0.0563	0.007	2.5% (2)	*	*
WASHINGTON	6.5	0.0239	0.0889	0.031	*	*	
WEST VIRGINIA	6	0.0007	0.0607	0.01	*	*	
WISCONSIN	5	0.0043	0.0543	0.0175	*	*	
WYOMING	4	0.0147	0.0547	0.02	*	*	
DIST. OF COLUMBIA	5.75	None	0.0575		*	*	*

* -- indicates exempt from tax, blank indicates subject to general sales tax rate.

Source: Compiled by FTA from various sources.

(1) Some state tax food, but allow a rebate or income tax credit to compensate poor households. They are: HI, ID, KS,

(2) Includes 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 subject to local taxes.

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

(6) Nevada sales tax rate scheduled to decrease to 6.5% on July 1, 2015.

- (a) City, county, and municipal rates vary. These rates are weighted by population to compute an average local tax rate.
- (b) Three states levy mandatory, statewide, local add-on sales taxes: California (1%), Utah (1.25%), Virginia (1%). We include these in their state sales taxes.
- (c) The sales taxes in Hawaii, New Mexico, and South Dakota have broad bases that include many services.
- (d) Due to data limitations, this table does not include sales taxes in local resort areas in Montana.
- (e) Salem County is not subject to the statewide sales tax rate and collects a total rate of 3.5%. New Jersey's average local rate is represented as a negative.

Table 16. Comparison of State Cigarette and Gasoline Taxes

Rates as of January 1, 2015

Cigarette Tax		Gasoline Tax	
State	\$ Per Pack	State	¢ Per Gallon
New York	4.35	Pennsylvania	50.5
Massachusetts	3.51	California	42.5
Rhode Island	3.50	North Carolina	37.75
Connecticut	3.40	Washington	37.5
Hawaii	3.20	West Virginia	34.6
Washington	3.03	Rhode Island	33
Minnesota	2.90	Wisconsin	32.9
Vermont	2.75	Vermont	31.97
New Jersey	2.70	Maryland	30.3
Wisconsin	2.52	Maine	30
Dist. of Columbia	2.50	Oregon	30
Alaska	2.00	Minnesota	28.6
Arizona	2.00	Florida	28.525
Maine	2.00	Ohio	28
Maryland	2.00	Kentucky	27.6
Michigan	2.00	Montana	27
Illinois	1.98	Nebraska	26.5
New Hampshire	1.78	Idaho	26
Montana	1.70	New York	25.8
Utah	1.70	Kansas	25.03
New Mexico	1.66	Connecticut	25
Delaware	1.60	Utah	24.5
Pennsylvania	1.60	Massachusetts	24
South Dakota	1.53	South Dakota	24
Texas	1.41	Wyoming	24
Iowa	1.36	New Hampshire	23.825
Florida	1.34	Nevada	23.805
Oregon	1.31	Dist. of Columbia	23.5
Ohio	1.25	Delaware	23
Arkansas	1.15	North Dakota	23
Oklahoma	1.03	Colorado	22
Indiana	1.00	Iowa	22
California	0.87	Arkansas	21.8
Colorado	0.84	Tennessee	21.4
Nevada	0.80	Louisiana	20.125
Kansas	0.79	Illinois	20.1
Mississippi	0.68	Texas	20
Nebraska	0.64	Georgia	19.3
Tennessee	0.62	Arizona	19
Kentucky	0.60	Michigan	19
Wyoming	0.60	New Mexico	18.875
Idaho	0.57	Mississippi	18.4
South Carolina	0.57	Alabama	18
West Virginia	0.55	Indiana	18
North Carolina	0.45	Missouri	17.3
North Dakota	0.44	Hawaii	17
Alabama	0.43	Oklahoma	17
Georgia	0.37	South Carolina	16.75
Louisiana	0.36	Virginia	16.2
Virginia	0.30	New Jersey	14.5
Missouri	0.17	Alaska	8
U. S. Median	1.36		

Table 17 State and Local Taxes as a Percent of Gross Domestic Product
Fiscal Years 2009 - 2013

State	Amount					Rank				
	2009	2010	2011	2012	2013	2009	2010	2011	2012	2013
North Dakota	10.4%	9.8%	11.7%	13.4%	12.5%	8	10	5	2	1
Alaska	14.0%	12.9%	14.2%	14.5%	11.9%	1	1	1	1	2
New York	12.6%	12.1%	12.5%	11.8%	11.8%	2	2	2	3	3
Vermont	12.0%	11.7%	12.1%	11.3%	11.8%	3	3	3	5	4
Maine	11.3%	11.5%	11.7%	11.5%	11.7%	5	4	4	4	5
Hawaii	9.9%	10.1%	9.8%	10.2%	10.7%	13	7	11	7	6
Connecticut	9.9%	9.7%	9.9%	10.3%	10.6%	14	13	10	6	7
New Jersey	10.8%	10.6%	10.9%	10.2%	10.5%	6	5	6	8	8
West Virginia	10.7%	10.4%	10.4%	10.1%	10.2%	7	6	7	10	9
Rhode Island	10.0%	9.9%	10.1%	10.1%	10.1%	12	9	8	9	10
Mississippi	9.8%	9.4%	9.5%	9.6%	9.9%	15	16	16	12	11
Minnesota	9.3%	9.0%	9.5%	9.4%	9.8%	24	21	15	14	12
Wisconsin	10.2%	9.9%	10.0%	9.7%	9.7%	10	8	9	11	13
Maryland	9.5%	9.6%	9.6%	9.0%	9.6%	20	14	13	18	14
Illinois	9.1%	8.3%	8.9%	9.4%	9.6%	27	29	25	13	15
California	9.3%	9.2%	9.5%	8.6%	9.2%	25	19	17	22	16
Pennsylvania	9.7%	9.4%	9.6%	9.1%	9.2%	17	15	14	16	17
Arkansas	9.5%	9.3%	9.4%	8.7%	9.1%	18	18	18	19	18
Kansas	9.4%	9.1%	9.0%	9.0%	9.1%	22	20	24	17	19
Montana	10.0%	8.8%	9.0%	8.6%	9.0%	11	24	23	23	20
Ohio	9.7%	9.3%	9.3%	8.5%	8.8%	16	17	20	25	21
Massachusetts	8.9%	8.9%	9.1%	8.6%	8.7%	28	23	21	24	22
Michigan	10.2%	9.7%	9.4%	8.7%	8.5%	9	12	19	20	23
Nevada	8.1%	8.0%	7.8%	8.2%	8.5%	37	34	39	30	24
New Mexico	9.4%	8.5%	9.1%	8.5%	8.4%	23	27	22	26	25
Kentucky	9.1%	8.6%	8.8%	8.4%	8.4%	26	26	26	27	26
South Carolina	8.4%	8.2%	8.3%	8.0%	8.4%	36	30	32	32	27
Idaho	8.4%	7.7%	8.1%	8.3%	8.4%	34	39	35	29	28
Florida	9.4%	8.9%	8.7%	8.4%	8.3%	21	22	27	28	29
Iowa	8.9%	8.5%	8.5%	8.7%	8.3%	29	28	28	21	30
Arizona	8.4%	7.9%	8.4%	8.2%	8.2%	35	36	29	31	31
Wyoming	11.8%	9.7%	9.8%	9.2%	8.1%	4	11	12	15	32
New Hampshire	8.5%	8.1%	8.4%	8.0%	8.1%	33	32	30	34	33
Indiana	9.5%	8.7%	8.3%	8.0%	8.0%	19	25	31	33	34
Nebraska	8.6%	8.2%	8.3%	7.9%	8.0%	32	31	33	35	35
Colorado	7.7%	8.1%	8.2%	7.6%	7.9%	45	33	34	38	36
Virginia	7.8%	7.4%	7.5%	7.5%	7.7%	43	43	42	42	37
Oklahoma	8.7%	7.7%	7.8%	7.7%	7.6%	30	40	40	36	38
North Carolina	7.7%	7.7%	7.7%	7.6%	7.6%	44	41	41	37	39
Alabama	8.1%	7.8%	8.0%	7.5%	7.6%	39	37	36	41	40
WASHINGTON	8.1%	7.9%	8.0%	7.5%	7.6%	38	35	37	40	41
Missouri	8.1%	7.8%	7.9%	7.6%	7.6%	40	38	38	39	42
Utah	7.8%	7.0%	7.3%	7.1%	7.5%	42	47	44	45	43
Oregon	7.3%	7.1%	7.2%	7.0%	7.5%	48	45	45	46	44
Georgia	8.0%	7.5%	7.4%	7.4%	7.3%	41	42	43	43	45
Louisiana	8.6%	7.0%	6.7%	6.7%	7.1%	31	48	49	48	46
Delaware	6.0%	5.6%	6.2%	6.9%	7.0%	50	50	50	47	47
Tennessee	7.3%	7.1%	7.2%	7.1%	7.0%	47	44	46	44	48
South Dakota	6.9%	6.8%	6.7%	6.6%	6.6%	49	49	48	50	49
Texas	7.6%	7.1%	6.9%	6.7%	6.6%	46	46	47	49	50

Source: Bureau of Economic Analysis, U.S. Dept. of Commerce.

Chart 4. State and Local Taxes as a Percent of Gross Domestic Product
Fiscal Year 2013

