

**Table 10. Per Capita State and Local Sales Tax Collections
Fiscal Year 1998**

	General Sales Taxes [1]		Selective Sales Taxes [2]		Total Sales Taxes	
	Amount	Rank	Amount	Rank	Amount	Rank
WASHINGTON	\$1,391	1	\$401	10	\$1,792	1
Nevada	1,005	4	707	1	1,712	2
Hawaii	1,195	2	484	4	1,679	3
Connecticut	926	7	516	2	1,442	4
New Mexico	1,050	3	320	23	1,370	5
Florida	901	8	420	7	1,321	6
Tennessee	973	5	284	30	1,257	7
Louisiana	926	6	321	22	1,247	8
Texas	769	17	423	5	1,192	9
New York	807	11	330	21	1,136	10
South Dakota	798	13	305	25	1,103	11
Arizona	843	10	242	43	1,084	12
Minnesota	693	22	376	13	1,069	13
Kansas	782	15	261	34	1,043	14
Mississippi	739	20	299	28	1,038	15
California	791	14	245	40	1,036	16
North Dakota	550	34	485	3	1,035	17
Utah	766	18	266	32	1,032	18
Wyoming	864	9	161	50	1,025	19
Colorado	774	16	239	44	1,013	20
Arkansas	749	19	264	33	1,013	21
Georgia	799	12	205	48	1,004	22
Missouri	688	23	299	27	987	23
Alabama	602	28	368	15	970	24
New Jersey	587	29	359	18	946	25
Illinois	534	37	411	8	945	26
Nebraska	652	26	269	31	921	27
Maine	668	25	253	38	921	28
Wisconsin	616	27	300	26	916	29
Rhode Island	532	38	380	12	912	30
North Carolina	564	33	340	20	904	31
Oklahoma	673	24	229	45	902	32
Michigan	700	21	201	49	902	33
West Virginia	473	42	406	9	879	34
Kentucky	504	40	367	16	871	35
Ohio	586	30	259	36	844	36
Pennsylvania	538	35	298	29	836	37
Iowa	573	32	261	35	834	38
South Carolina	582	31	219	47	801	39
Maryland	421	44	371	14	792	40
Idaho	531	39	253	39	785	41
Virginia	423	43	360	17	783	42
Indiana	535	36	223	46	758	43
Massachusetts	482	41	244	42	726	44
Vermont	329	45	393	11	722	45
Alaska	186	46	245	41	431	46
New Hampshire	--	49	420	6	420	47
Delaware	--	47	346	19	346	48
Montana	--	48	316	24	316	49
Oregon	--	50	254	37	254	50
U.S. Average	\$698		\$319		\$1,017	

[1] Includes comprehensive retail sales taxes which apply to most goods and gross receipts taxes measured by sales of most products (e.g., Washington's B&O tax), per Census Bureau classifications.

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