

**Table 10. Per Capita State and Local Sales Tax Collections
Fiscal Year 2004**

State	General Sales Taxes [1]		Selective Sales Taxes [2]		Total Sales and Gross Receipts Taxes	
	Amount	Rank	Amount	Rank	Amount	Rank
WASHINGTON	\$1,577	1	\$517	8	\$2,094	1
Hawaii	1,506	2	559	5	2,065	2
Nevada	1,058	7	900	1	1,958	3
Louisiana	1,183	5	424	20	1,606	4
Florida	1,035	8	541	6	1,577	5
Tennessee	1,201	3	300	41	1,501	6
Wyoming	1,197	4	254	49	1,451	7
New York	1,005	13	416	21	1,421	8
Connecticut	894	17	507	9	1,401	9
Arizona	1,111	6	281	43	1,392	10
South Dakota	1,021	11	368	24	1,389	11
New Mexico	1,028	10	353	28	1,381	12
Arkansas	1,030	9	321	34	1,351	13
Nebraska	1,007	12	328	32	1,335	14
Texas	852	19	467	16	1,320	15
Minnesota	810	21	478	12	1,288	16
California	957	14	304	40	1,261	17
Kansas	908	15	345	29	1,253	18
Rhode Island	745	29	469	15	1,214	19
Illinois	622	39	585	4	1,207	20
Mississippi	856	18	336	30	1,192	21
West Virginia	563	42	623	3	1,186	22
Colorado	905	16	266	47	1,171	23
North Dakota	677	36	489	11	1,167	24
Missouri	807	23	355	27	1,162	25
Alabama	710	32	443	18	1,153	26
Utah	824	20	321	35	1,144	27
New Jersey	721	31	405	22	1,126	28
Indiana	764	27	359	26	1,123	29
Vermont	417	45	699	2	1,116	30
Michigan	781	26	314	38	1,095	31
Ohio	809	22	267	46	1,076	32
Wisconsin	752	28	323	33	1,075	33
Georgia	796	24	260	48	1,057	34
North Carolina	688	35	360	25	1,048	35
Pennsylvania	642	38	400	23	1,042	36
Kentucky	598	40	443	19	1,041	37
Oklahoma	790	25	243	50	1,032	38
Idaho	743	30	280	44	1,023	39
Iowa	689	34	331	31	1,020	40
Maine	698	33	319	36	1,016	41
Maryland	487	44	494	10	981	42
Virginia	518	43	451	17	969	43
South Carolina	677	37	278	45	956	44
Massachusetts	584	41	312	39	896	45
Alaska	226	46	319	37	544	46
New Hampshire	--	--	519	7	519	47
Delaware	--	--	475	13	475	48
Montana	--	--	475	14	475	49
Oregon	--	--	282	42	282	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.