

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.