

COMPARATIVE STATE & LOCAL TAXES

FISCAL YEAR 2022

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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 compared with other states? To help answer this question, the Department of Revenue has published *Comparative State and Local Taxes* annually since 1960. While the report's content evolved over time, the heart of the report compiles 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, which 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. However, when measuring its collections as a percentage of personal income, it ranked at 49.¹ We turn to economic base-related measures to better understand tax in the context of a state's economy.

Economic base measures

In this report, we present two measures comparing a state's revenues with its economic base. The first is the 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 compares tax burden 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.

¹ Federation of Tax Administrators (1992). *FTA examines tax level measurement methods*.
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 tax burden measures 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, due to petroleum tax revenues, Alaska has a high tax burden. However, consumers in other locations pay a portion of this tax because the price of oil includes the tax.

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

State tax structures vary

Regardless of the preferred measure, we might expect tax burden trends to be associated 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

When measured against personal income, Washington's tax burden 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 in terms of personal income percentage and Washington's national ranking.

In the 1960s, average tax burdens of about \$115 (rank 18) were typical for Washington.³ During the following decade, consumer expenditure growth exceeded the income growth rate. The result was a higher tax burden, reaching \$127 in 1978, while Washington's standing among the states held steady, at rank 17.⁴

² 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.

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

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

During the 1980s, Washington experienced dynamic shifts in the economy, which was evident in tax burden measures, which declined in response to tax reforms,⁵ a recession, and growth in personal income. The 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.⁶

During the 1990s, Washington's tax burden dropped in terms of the 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 in 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, we find our state ranking among the bottom third using the GDP-based measure. 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 17, 2024, from <https://www.taxadmin.org/current-tax-rates>

Tax Foundation. (December 17, 2024). *State and local sales tax rates, 2022*. [2024 Sales Tax Rates: State & Local Sales Tax by State](#)

U.S. Bureau of Economic Analysis. *Regional Data – GDP and Personal Income*. Retrieved December 06, 2024, from [BEA Interactive Data Application](#)

U.S. Census Bureau. *State and Local Government Finance – Historical Datasets and Tables*. Retrieved December 06, 2024, 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*.

⁵ 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.

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

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Table 1
State and Local Taxes Per \$1,000 Personal Income

Fiscal Years 2018 - 2022

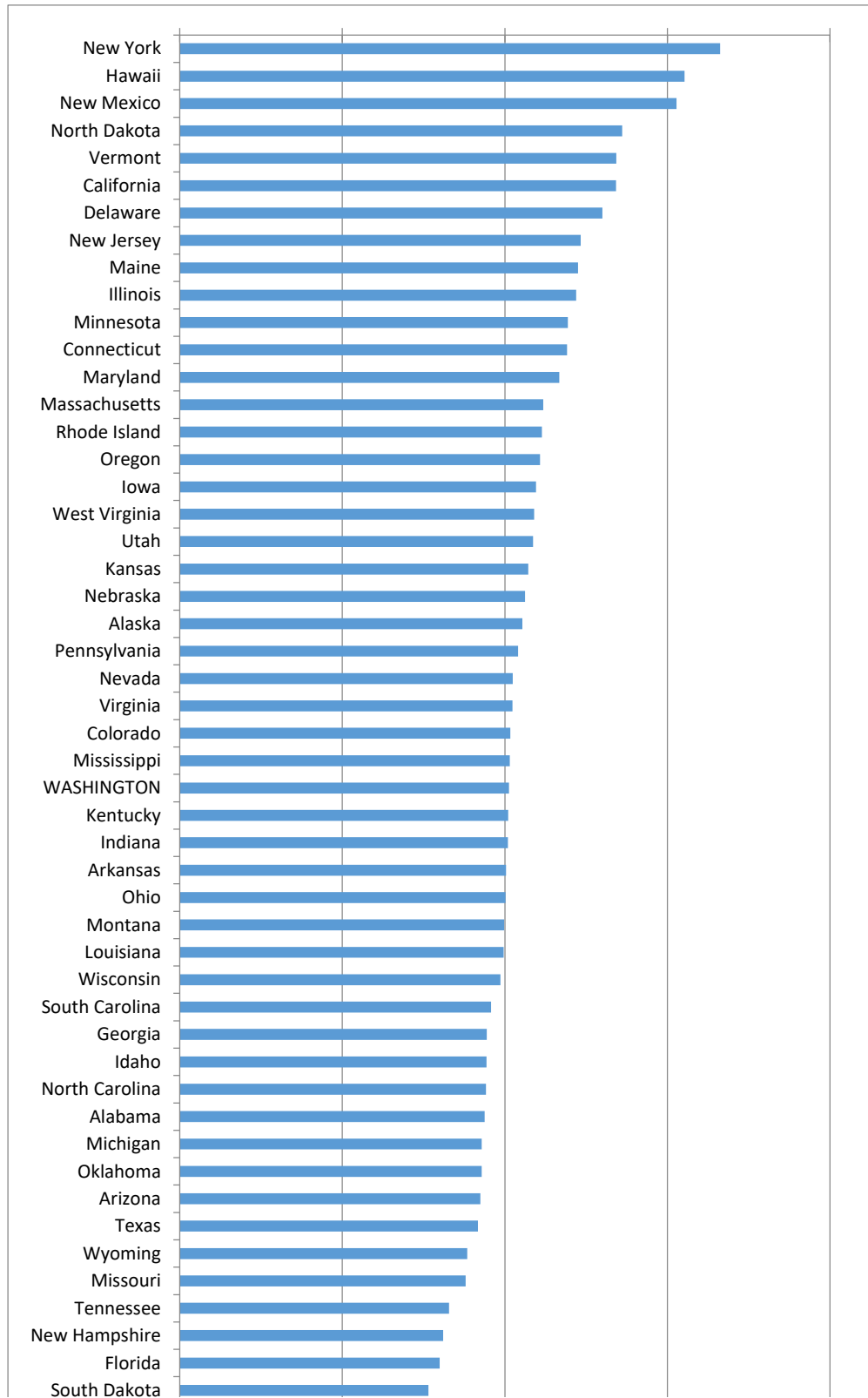
State	Amount					Rank				
	2018	2019	2020	2021	2022	2018	2019	2020	2021	2022
New York	151.33	147.78	150.00	145.00	166.22	1	2	1	1	1
Hawaii	140.72	147.20	138.58	135.70	155.30	2	3	2	2	2
New Mexico	103.55	124.48	116.08	111.24	152.82	22	6	6	16	3
North Dakota	139.84	151.26	133.89	115.36	136.10	3	1	3	11	4
Vermont	123.65	126.52	119.56	130.31	134.26	4	5	5	3	5
California	119.14	120.23	109.18	130.23	134.21	8	7	14	4	6
Delaware	110.93	112.38	110.23	122.61	130.03	11	12	12	7	7
New Jersey	117.48	118.55	112.58	117.69	123.34	9	9	9	10	8
Maine	120.34	127.92	127.37	125.30	122.48	5	4	4	5	9
Illinois	115.26	113.92	111.04	118.48	121.94	10	11	10	9	10
Minnesota	119.91	119.30	112.74	121.64	119.37	7	8	8	8	11
Connecticut	120.30	118.05	113.17	124.23	119.14	6	10	7	6	12
Maryland	110.59	111.58	110.54	111.06	116.71	12	13	11	17	13
Massachusetts	104.43	104.49	100.49	104.57	111.78	20	22	20	20	14
Rhode Island	110.38	111.32	104.58	109.55	111.41	13	14	16	18	15
Oregon	105.71	109.70	102.69	114.96	110.84	19	16	17	12	16
Iowa	109.43	109.72	109.70	112.86	109.61	14	15	13	13	17
West Virginia	106.62	106.76	99.35	104.54	108.98	17	18	24	21	18
Utah	106.30	106.65	94.35	111.53	108.71	18	19	31	15	19
Kansas	106.88	105.42	100.09	107.34	107.19	16	20	21	19	20
Nebraska	108.36	107.82	106.76	111.93	106.19	15	17	15	14	21
Alaska	85.03	86.44	75.07	67.83	105.41	48	46	50	50	22
Pennsylvania	104.04	104.44	98.96	103.89	104.05	21	23	25	24	23
Nevada	102.39	102.00	93.82	94.42	102.40	26	26	32	36	24
Virginia	93.68	97.35	96.28	101.21	102.35	38	33	29	27	25
Colorado	97.27	97.91	92.82	99.68	101.65	32	32	33	29	26
Mississippi	102.65	105.33	100.83	104.35	101.55	25	21	19	23	27
WASHINGTON	102.81	100.97	98.10	98.86	101.26	23	28	26	31	28
Kentucky	99.06	101.95	99.68	99.29	101.03	31	27	22	30	29
Indiana	101.13	102.85	97.84	104.53	100.95	28	25	28	22	30
Arkansas	101.65	100.44	99.67	103.76	100.38	27	29	22	25	31
Ohio	101.08	99.70	98.08	100.10	100.18	29	31	27	28	32
Montana	94.13	95.37	90.84	97.24	99.76	35	35	34	32	33
Louisiana	100.18	100.12	94.67	95.45	99.66	30	30	30	34	34
Wisconsin	102.74	102.94	101.06	102.63	98.66	24	24	18	26	35
South Carolina	89.70	90.67	88.94	91.84	95.79	41	42	38	39	36
Georgia	87.57	89.04	84.96	89.44	94.44	44	43	44	43	37
Idaho	94.09	91.42	90.69	95.28	94.33	36	41	35	35	38
North Carolina	94.03	93.99	87.98	95.47	94.21	37	38	40	33	39
Alabama	86.46	88.61	89.34	92.67	93.76	47	44	37	38	40
Michigan	95.98	94.03	87.48	93.99	92.86	33	37	41	37	41
Oklahoma	87.17	92.50	86.48	89.92	92.85	46	40	43	42	42
Arizona	92.04	95.17	88.45	90.36	92.49	39	35	39	40	43
Texas	94.25	93.89	90.13	90.02	91.69	34	39	36	41	44
Wyoming	88.80	95.09	87.34	80.41	88.45	43	36	42	47	45
Missouri	88.90	88.48	82.08	89.15	87.98	42	45	46	44	46
Tennessee	79.75	79.64	76.72	82.43	82.86	50	49	48	45	47
New Hampshire	91.92	84.97	80.05	80.43	81.01	40	48	47	46	48
Florida	82.82	79.60	76.38	78.12	79.94	49	50	49	49	49
South Dakota	87.56	85.37	82.59	79.47	76.53	45	47	45	48	50
U.S. Average	103.60	104.83	100.01	103.57	107.30					

Source: Bureau of Economic Analysis and Census Bureau.

Chart 1

State and Local Taxes Per \$1,000 Personal Income

Fiscal Year 2022





Source: Bureau of Economic Analysis and Census Bureau.

Table 2
State & Local Taxes Per \$1,000 Personal Income

Thirteen Western States - Fiscal Year 2022

State	Amount	National Rank	Western Rank
Hawaii	155.30	2	1
New Mexico	152.82	3	2
California	134.21	6	3
Oregon	110.84	16	4
Utah	108.71	19	5
Alaska	105.41	22	6
Nevada	102.40	24	7
Colorado	101.65	26	8
WASHINGTON	101.26	28	9
Montana	99.76	33	10
Idaho	94.33	38	11
Arizona	92.49	43	12
Wyoming	88.45	45	13

Source: Bureau of Economic Analysis and Census Bureau.

Table 3
Washington Taxes Per \$1,000 Personal Income

State, Local and Total Taxes for Past Ten Years

Fiscal Year	State Taxes		Local Taxes		Combined Total	
	Amount	Rank	Amount	Rank	Amount	Rank
2022	\$ 63.27	34	\$ 37.99	25	\$ 101.26	28
2021	62.42	32	36.44	28	98.86	31
2020	59.89	25	38.17	27	98.06	27
2019	61.98	32	38.98	23	100.97	28
2018	62.82	26	39.99	22	102.81	24
2017	60.40	28	39.42	23	99.82	27
2016	59.20	27	38.74	24	97.93	27
2015	58.11	33	38.15	28	96.26	32
2014	58.76	32	38.62	28	97.39	30
2013	57.83	36	37.15	31	94.98	36

Source: Bureau of Economic Analysis and Census Bureau.

Table 4
Property Taxes Per \$1,000 Personal Income

Fiscal Years 2019 - 2022

State	FY 2019		FY 2020		FY 2021		FY 2022	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank
Vermont	53.50	2	52.72	2	51.78	1	52.35	1
New Hampshire	53.08	3	51.60	3	49.26	4	49.84	2
New Jersey	52.66	4	50.97	4	50.03	3	47.70	3
Maine	55.44	1	55.91	1	51.75	2	43.53	4
New York	47.17	5	47.55	5	46.88	5	43.27	5
Connecticut	43.99	7	43.78	7	43.19	6	41.21	6
Rhode Island	46.57	6	44.51	6	41.58	7	40.16	7
Illinois	40.72	9	40.43	9	39.68	9	38.83	8
Texas	42.10	8	42.04	8	41.16	8	37.69	9
Alaska	37.35	12	37.57	11	37.65	11	36.36	10
Nebraska	38.78	10	39.19	10	38.26	10	35.83	11
Massachusetts	36.89	13	36.49	14	36.11	13	35.72	12
Iowa	36.05	14	36.53	13	36.88	12	34.36	13
Montana	37.57	11	36.70	12	35.16	14	33.07	14
Kansas	32.77	18	32.98	17	32.34	16	30.52	15
Wyoming	35.19	15	35.08	15	33.43	15	30.39	16
Wisconsin	33.15	17	32.87	18	32.08	19	30.35	17
Virginia	31.53	21	31.49	21	31.34	21	30.19	18
Oregon	33.52	16	33.38	16	32.11	18	30.18	19
Michigan	32.11	19	32.81	19	31.37	20	29.93	20
Colorado	31.56	21	31.75	20	32.31	17	29.76	21
Minnesota	30.38	24	30.80	22	30.49	22	28.38	22
Ohio	28.98	28	29.16	27	28.69	25	28.17	23
California	30.56	23	30.42	23	29.74	23	27.72	24
Florida	28.67	29	29.02	28	28.83	24	27.42	25
South Carolina	29.25	27	28.69	30	28.63	26	27.38	26
WASHINGTON	27.96	31	27.52	34	28.16	29	27.24	27
Maryland	28.16	30	28.31	31	28.02	31	27.07	28
Pennsylvania	29.54	26	29.28	26	27.82	32	26.86	29
Georgia	27.80	32	27.75	32	27.30	33	26.37	30
Hawaii	27.37	33	28.76	29	28.06	30	26.18	31
Mississippi	29.65	25	29.56	25	28.36	27	26.10	32
South Dakota	31.38	22	29.76	24	28.21	28	25.48	33
North Dakota	26.96	34	27.62	33	25.32	35	24.60	34
Missouri	24.63	38	22.96	40	25.63	34	24.08	35
Utah	25.42	37	25.60	35	24.30	37	23.44	36
West Virginia	23.21	40	23.31	39	23.91	39	22.53	37
Arizona	26.46	34	25.39	36	24.37	36	22.38	38
Nevada	22.90	42	22.54	42	22.42	41	22.33	39
Indiana	23.80	39	23.60	38	24.01	38	22.04	40
New Mexico	21.54	43	20.89	44	20.11	45	21.78	41
North Carolina	22.94	41	22.67	41	21.94	42	20.76	42
Idaho	25.45	36	24.93	37	23.10	40	19.78	43
Kentucky	21.32	44	20.93	43	20.55	43	19.73	44
Delaware	18.23	47	19.74	45	20.17	44	19.67	45
Louisiana	20.25	45	19.40	46	20.07	46	18.74	46
Oklahoma	18.08	48	18.54	47	18.46	47	17.36	47
Tennessee	17.98	49	17.44	49	17.94	48	17.09	48
Arkansas	18.27	46	18.13	48	17.82	49	16.38	49
Alabama	14.63	50	14.77	50	14.41	50	13.87	50
U.S. Average	\$31.47		\$31.28		\$30.62		\$29.04	

Source: Bureau of Economic Analysis and Census Bureau.

Table 5
Per Capita Personal Income

Calendar Years 2020 - 2023

State	2020		2021		2022		2023	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank
Massachusetts	77,435	1	83,805	1	86,200	1	90,596	1
Connecticut	76,829	2	81,758	2	84,994	2	89,945	2
New York	70,396	4	76,016	5	77,502	4	82,323	3
New Jersey	70,433	3	76,052	4	77,744	3	82,103	4
Wyoming	65,095	8	70,973	9	76,440	7	82,060	5
California	70,098	5	76,882	3	76,941	5	81,255	6
WASHINGTON	67,643	6	73,651	7	75,673	8	80,930	7
Colorado	64,693	10	71,706	8	76,674	6	80,068	8
New Hampshire	67,537	7	73,682	6	74,827	9	78,944	9
Maryland	64,884	9	69,081	10	71,340	10	75,391	10
Virginia	61,403	13	66,983	13	69,707	14	73,841	11
Minnesota	61,328	14	67,460	11	69,903	12	72,557	12
South Dakota	59,428	17	67,029	12	69,724	13	72,466	13
Illinois	61,584	12	66,666	14	68,566	16	72,245	14
North Dakota	60,368	15	65,974	15	71,238	11	72,041	15
Alaska	61,858	11	65,563	16	69,015	15	71,611	16
Nebraska	56,749	21	63,526	18	67,065	17	71,347	17
Pennsylvania	60,249	16	63,788	17	65,401	18	68,945	18
Florida	56,540	23	62,242	21	64,557	19	68,703	19
Oregon	56,577	22	62,347	20	64,107	21	67,838	20
Rhode Island	59,255	18	62,907	19	64,406	20	67,562	21
Vermont	58,134	19	60,818	23	63,624	23	66,932	22
Delaware	55,501	24	59,630	27	63,964	22	66,850	23
Texas	54,805	27	60,211	26	62,987	24	66,252	24
Nevada	54,676	28	60,805	24	62,467	26	66,238	25
Hawaii	56,998	20	61,063	22	62,564	25	66,175	26
Kansas	55,101	26	59,021	29	62,326	27	66,115	27
Maine	54,297	29	59,175	28	61,690	29	65,105	28
Montana	53,488	30	58,981	30	61,567	31	64,989	29
Wisconsin	55,435	25	60,465	25	61,992	28	64,976	30
Utah	51,742	39	58,191	32	60,782	32	64,175	31
Iowa	52,625	33	58,207	31	61,575	30	62,779	32
Missouri	52,145	34	56,639	39	59,007	34	62,604	33
Arizona	52,042	35	56,976	37	58,968	36	62,543	34
Tennessee	51,959	36	57,508	33	59,210	33	62,229	35
North Carolina	51,758	37	57,008	36	58,953	37	61,839	36
Ohio	52,842	31	57,340	34	58,391	38	61,495	37
Indiana	51,746	38	57,272	35	58,973	35	61,243	38
Michigan	52,798	32	56,916	38	58,009	40	61,144	39
Oklahoma	50,022	42	54,500	43	58,043	39	60,545	40
Georgia	51,463	40	56,088	40	57,290	41	59,882	41
Idaho	49,609	43	55,417	41	57,140	42	59,385	42
Louisiana	50,136	41	54,959	42	55,729	43	58,845	43
Arkansas	47,103	45	52,845	45	55,323	44	57,635	44
South Carolina	48,770	44	53,224	44	54,429	45	57,332	45
Kentucky	47,054	46	51,769	46	52,705	47	55,360	46
New Mexico	46,486	47	50,691	47	53,079	46	55,343	47
Alabama	45,854	48	50,483	48	51,683	48	54,209	48
West Virginia	44,869	49	48,802	49	50,134	49	52,826	49
Mississippi	42,448	50	46,869	50	47,134	50	49,652	50
U.S. Average	\$56,846		\$61,999		\$64,235		\$67,549	

Source: Bureau of Economic Analysis and Census Bureau.

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.	
2022	\$101.26	\$107.30	28				
2021	98.86	103.57	31				
2020	98.10	100.01	26				
2019	100.97	104.83	28	1989	118.76	115.63	16
2018	102.81	103.60	23	1988	117.04	115.62	18
2017	99.82	101.29	27	1987	114.99	114.79	19
2016	97.93	100.3	27	1986	113.89	112.36	16
2015	96.26	103.49	32	1985	108.47	112.79	25
2014	97.39	104.9	30	1984	112.85	112.97	21
2013	94.98	104.08	35	1983	109.22	106.85	16
2012	97.36	105.16	31	1982	101.8	110.7	34
2011	100.87	106.98	30	1981	100.45	113.05	39
2010	97.40	105.03	35	1980	108.75	115.73	28
2009	93.88	103.58	36	1979	121.44	120.29	22
2008	103.93	113.15	32	1978	127.34	127.51	17
2007	108.75	112.24	28	1977	122.27	128.05	23
2006	108.01	112.59	32	1976	118.68	125.27	25
2005	102.38	108.61	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	112.2	22
1998	115.00	111.7	17	1968	114.7	108.1	18
1997	117.49	111.43	11	1967	112.12	105.5	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	96.5	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

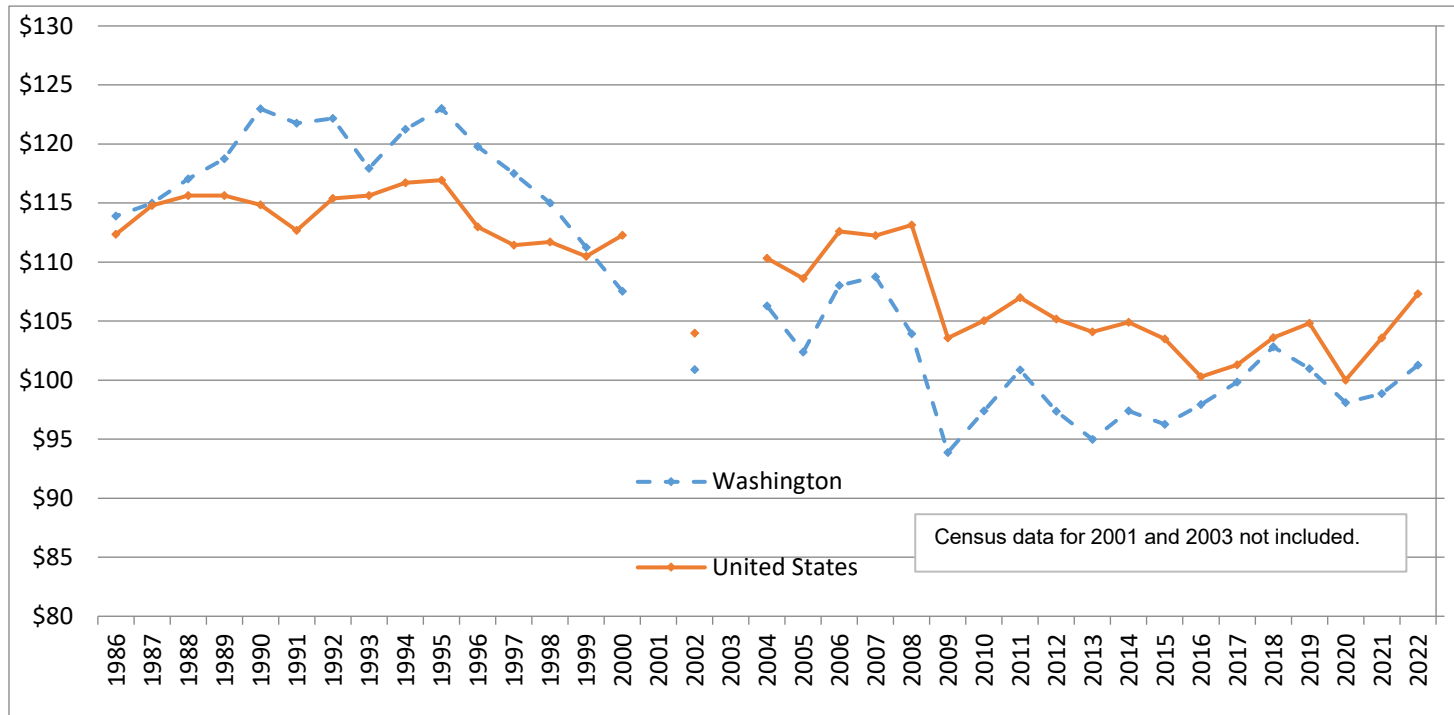
Source: Bureau of Economic Analysis and Census Bureau.

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

Chart 2

State and Local Taxes Per \$1,000 of Personal Income

Washington and All States Average 1986 - 2022



Source: Bureau of Economic Analysis and Census Bureau.

Table 7
State and Local Taxes Per Capita

Fiscal Years 2019 - 2022

State	2019		2020		2021		2022	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank
New York	9,490	1	9,962	1	10,207	1	12,635	1
California	7,332	6	7,011	7	9,129	3	10,318	2
Connecticut	8,518	2	8,394	2	9,545	2	9,741	3
Hawaii	7,588	5	7,471	5	7,735	6	9,483	4
New Jersey	7,612	4	7,597	3	8,289	4	9,380	5
Massachusetts	7,230	7	7,271	6	8,098	5	9,367	6
North Dakota	8,346	3	7,581	4	6,964	11	8,979	7
Vermont	6,540	10	6,487	10	7,576	7	8,165	8
Illinois	6,388	11	6,409	11	7,297	9	8,129	9
Maryland	6,686	9	6,821	8	7,206	10	8,063	10
Minnesota	6,705	8	6,525	9	7,460	8	8,053	11
Delaware	5,919	14	5,924	14	6,805	12	7,753	12
New Mexico	5,101	26	5,014	26	5,171	30	7,747	13
WASHINGTON	6,041	13	6,220	13	6,687	14	7,458	14
Colorado	5,658	17	5,687	17	6,448	17	7,289	15
Maine	6,106	12	6,366	12	6,803	13	7,248	16
Rhode Island	5,804	15	5,763	15	6,491	16	7,008	17
Alaska	5,099	27	4,542	32	4,196	50	6,911	18
Oregon	5,508	20	5,358	22	6,504	15	6,910	19
Virginia	5,464	21	5,619	18	6,215	20	6,855	20
Nebraska	5,546	19	5,706	16	6,352	18	6,746	21
Pennsylvania	5,689	16	5,554	19	6,259	19	6,637	22
Iowa	5,352	22	5,448	20	5,939	21	6,380	23
Kansas	5,301	23	5,217	24	5,915	22	6,326	24
Utah	4,850	29	4,543	32	5,771	23	6,326	25
Wyoming	5,629	18	5,403	21	5,234	28	6,278	26
Nevada	5,027	28	4,870	27	5,162	31	6,227	27
New Hampshire	5,127	25	5,118	25	5,432	25	5,969	28
Wisconsin	5,201	24	5,292	23	5,689	24	5,966	29
Montana	4,503	34	4,510	33	5,201	29	5,884	30
Indiana	4,788	31	4,723	30	5,409	26	5,781	31
Ohio	4,768	32	4,846	28	5,289	27	5,744	32
Texas	4,820	30	4,799	29	4,933	34	5,520	33
Louisiana	4,552	33	4,450	35	4,786	36	5,477	34
North Carolina	4,327	38	4,255	38	4,942	33	5,371	35
West Virginia	4,377	37	4,235	40	4,690	40	5,318	36
Arkansas	4,322	39	4,359	36	4,887	35	5,304	37
Georgia	4,152	43	4,124	44	4,603	43	5,297	38
Michigan	4,428	35	4,249	39	4,962	32	5,285	39
Arizona	4,307	40	4,219	41	4,703	39	5,270	40
Kentucky	4,247	42	4,331	37	4,672	41	5,230	41
Idaho	3,956	48	4,164	43	4,727	37	5,227	42
South Dakota	4,403	36	4,495	34	4,723	38	5,130	43
South Carolina	3,972	46	4,105	45	4,479	45	5,098	44
Oklahoma	4,258	41	4,166	42	4,498	44	5,060	45
Missouri	4,130	44	3,973	47	4,649	42	4,983	46
Florida	4,061	45	4,097	46	4,417	47	4,976	47
Tennessee	3,699	49	3,751	50	4,283	48	4,765	48
Mississippi	3,963	47	3,948	48	4,430	46	4,759	49

Alabama	3,662	50	3,842	49	4,249	49	4,733	50
U.S. Average	\$5,411		\$5,376		\$5,922		\$6,691	

Source: Bureau of Economic Analysis and Census Bureau.

Table 8
State and Local Taxes Per Capita

Thirteen Western States - Fiscal Year 2022

State	Amount	National Rank	Western Rank
California	\$10,318	2	1
Hawaii	\$9,483	4	2
New Mexico	\$7,747	13	3
WASHINGTON	\$7,458	14	4
Colorado	\$7,289	15	5
Alaska	\$6,911	18	6
Oregon	\$6,910	19	7
Utah	\$6,326	25	8
Wyoming	\$6,278	26	9
Nevada	\$6,227	27	10
Montana	\$5,884	30	11
Arizona	\$5,270	40	12
Idaho	\$5,227	42	13

Source: Bureau of Economic Analysis and Census Bureau.

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
2022	\$4,660	15	\$2,798	12	\$7,458	14
2021	4,222	12	2,465	16	6,687	14
2020	3,799	12	2,421	15	6,220	13
2019	3,708	12	2,332	16	6,041	13
2018	3,569	12	2,271	14	5,840	12
2017	3,280	12	2,140	16	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

Source: Bureau of Economic Analysis and Census Bureau.

Table 10
Per Capita Property Taxes

Fiscal Years 2019 - 2022

State	FY 2019		FY 2020		FY 2021		FY 2022	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank
New Hampshire	3,203	2	3,299	2	3,327	2	3,673	1
New Jersey	3,381	1	3,440	1	3,524	1	3,627	2
Connecticut	3,174	3	3,247	3	3,318	3	3,369	3
New York	3,029	4	3,158	4	3,300	4	3,289	4
Vermont	2,765	5	2,861	5	3,010	5	3,184	5
Massachusetts	2,552	7	2,640	7	2,797	7	2,994	6
Illinois	2,283	9	2,334	9	2,443	9	2,589	7
Maine	2,646	6	2,794	6	2,810	6	2,576	8
Rhode Island	2,428	8	2,453	8	2,464	8	2,526	9
Alaska	2,203	10	2,273	10	2,329	10	2,384	10
Nebraska	1,995	13	2,095	13	2,171	13	2,276	11
Texas	2,161	11	2,239	11	2,256	11	2,269	12
Wyoming	2,083	12	2,170	12	2,176	12	2,157	13
Colorado	1,824	15	1,946	15	2,091	14	2,134	14
California	1,864	14	1,954	14	2,085	15	2,131	15
Virginia	1,770	17	1,838	16	1,924	17	2,022	16
WASHINGTON	1,673	23	1,745	21	1,905	18	2,006	17
Iowa	1,758	18	1,814	18	1,941	16	2,000	18
Montana	1,774	16	1,822	17	1,881	19	1,951	19
Minnesota	1,707	19	1,782	19	1,870	20	1,914	20
Oregon	1,683	21	1,741	22	1,817	22	1,882	21
Maryland	1,687	20	1,747	20	1,818	21	1,870	22
Wisconsin	1,675	22	1,721	23	1,778	24	1,835	23
Kansas	1,648	24	1,719	24	1,782	23	1,801	24
Pennsylvania	1,609	26	1,643	25	1,676	26	1,713	25
South Dakota	1,618	25	1,620	26	1,676	25	1,708	26
Florida	1,463	29	1,557	29	1,630	28	1,707	27
Michigan	1,512	27	1,593	27	1,656	27	1,703	28
North Dakota	1,488	28	1,564	28	1,529	30	1,623	29
Ohio	1,386	31	1,440	31	1,516	31	1,615	30
Hawaii	1,411	30	1,550	30	1,599	29	1,598	31
Georgia	1,296	32	1,347	32	1,405	32	1,479	32
South Carolina	1,281	33	1,324	33	1,396	33	1,457	33
Utah	1,156	35	1,233	34	1,257	36	1,364	34
Missouri	1,150	36	1,111	40	1,337	34	1,364	35
Nevada	1,129	37	1,170	36	1,226	38	1,358	36
Arizona	1,198	34	1,211	35	1,268	35	1,275	37
Indiana	1,108	39	1,139	39	1,243	37	1,262	38
Mississippi	1,115	38	1,157	37	1,204	39	1,223	39
North Carolina	1,056	41	1,097	41	1,135	41	1,184	40
Delaware	960	42	1,061	42	1,120	42	1,173	41
New Mexico	883	46	902	46	935	46	1,104	42
West Virginia	951	43	993	43	1,073	43	1,100	43
Idaho	1,101	40	1,145	38	1,146	40	1,096	44
Louisiana	921	44	912	44	1,006	44	1,030	45
Kentucky	888	45	909	45	967	45	1,022	46
Tennessee	835	47	853	48	932	47	983	47
Oklahoma	832	48	893	47	923	48	946	48
Arkansas	786	49	793	49	839	49	866	49
Alabama	605	50	635	50	661	50	700	50

U.S. Average	\$1,654	\$1,714	\$1,783	\$1,842
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Source: Bureau of Economic Analysis and Census Bureau.

Per Capita State and Local Sales Taxes

Fiscal Year 2022

State	General Sales Taxes [1]		Selective Sales Taxes [2]		Total Sales and Gross Receipts Taxes	
	Amount	Rank	Amount	Rank	Amount	Rank
WASHINGTON	3,601	1	944	6	\$4,544	1
Hawaii	3,274	2	1,187	3	4,461	2
Nevada	2,754	3	1,327	1	4,081	3
New Mexico	2,481	4	485	44	2,966	4
Louisiana	2,235	6	708	20	2,943	5
South Dakota	2,206	7	660	27	2,866	6
Tennessee	2,184	8	656	28	2,840	7
New York	1,925	12	780	15	2,705	8
Texas	2,003	10	698	22	2,701	9
Arkansas	2,068	9	625	29	2,694	10
Arizona	2,246	5	353	50	2,599	11
Colorado	1,867	14	715	19	2,582	12
California	1,884	13	688	25	2,571	13
Illinois	1,430	31	1,140	4	2,570	14
Florida	1,950	11	615	31	2,565	15
North Dakota	1,772	18	707	21	2,480	16
Utah	1,850	17	567	35	2,417	17
Kansas	1,858	16	508	42	2,366	18
Ohio	1,587	22	749	17	2,336	19
Connecticut	1,441	30	870	11	2,311	20
Wyoming	1,863	15	424	46	2,288	21
Minnesota	1,345	33	880	9	2,225	22
Indiana	1,525	26	693	24	2,218	23
Alabama	1,472	28	743	18	2,215	24
Vermont	872	45	1,324	2	2,196	25
Rhode Island	1,367	32	819	12	2,186	26
Mississippi	1,617	19	556	37	2,173	27
Maine	1,575	23	586	34	2,161	28
New Jersey	1,530	25	612	32	2,141	29
Oklahoma	1,612	20	499	43	2,111	30
Iowa	1,508	27	587	33	2,095	31
Maryland	1,075	42	1,020	5	2,095	32
Pennsylvania	1,212	40	882	8	2,094	33
North Carolina	1,469	29	557	36	2,026	34
Nebraska	1,597	21	379	49	1,976	35
Idaho	1,536	24	395	48	1,931	36
Kentucky	1,145	41	764	16	1,910	37
West Virginia	986	44	921	7	1,907	38
Virginia	1,018	43	875	10	1,893	39
Wisconsin	1,283	36	514	39	1,798	40
Massachusetts	1,247	37	509	41	1,756	41
Georgia	1,296	35	443	45	1,739	42
South Carolina	1,221	38	516	38	1,737	43
Missouri	1,318	34	415	47	1,734	44
Michigan	1,216	39	514	40	1,730	45
Oregon	286	47	815	13	1,101	46
Alaska	391	46	619	30	1,010	47
Montana	0	49	810	14	810	48
New Hampshire	0	49	696	23	696	49
Delaware	0	49	665	26	665	50

Source: Bureau of Economic Analysis and Census Bureau.

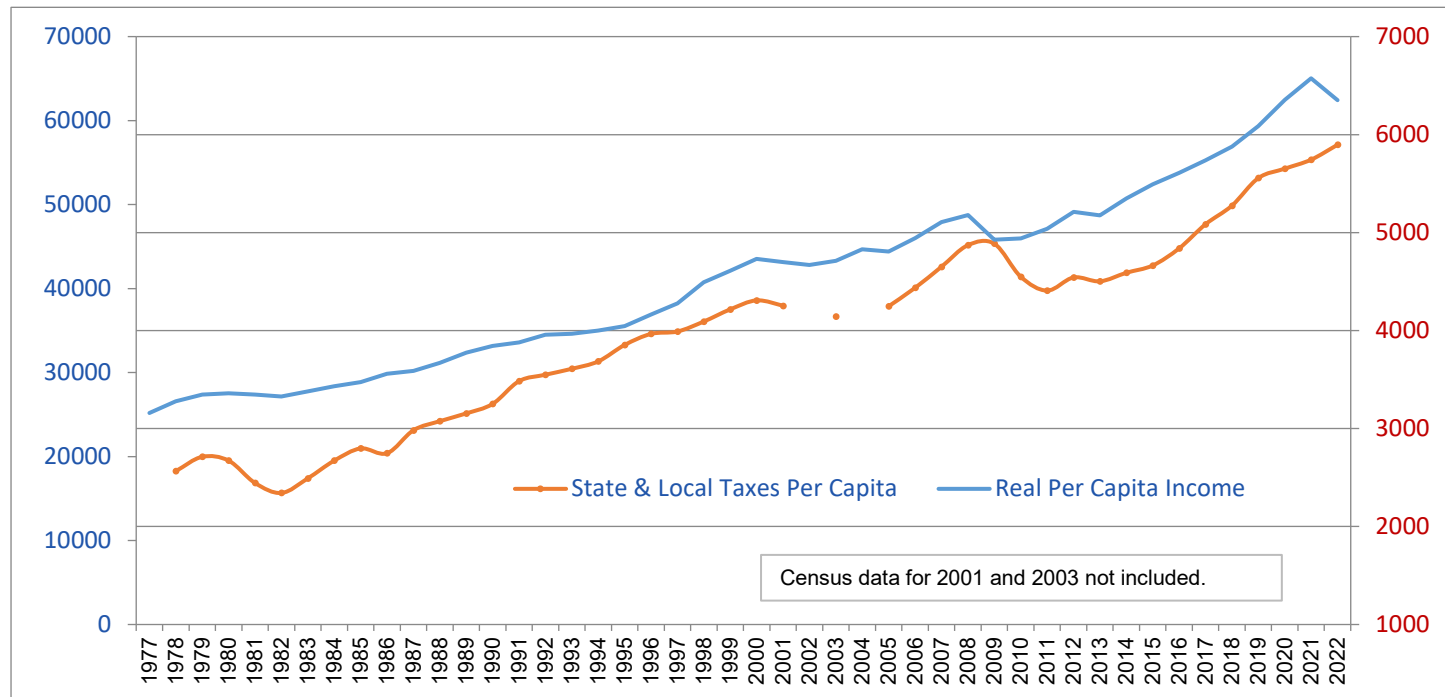
[1] Includes retail sales taxes that apply to most goods and gross receipts taxes measured by sales (e.g., Washington's B&O tax), per U.S. Census Bureau classifications, which do not separate general sales taxes from gross receipts taxes.

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

Chart 3

State and Local Taxes Per Capita and Real Income Per Capita

Washington Average 1977 - 2022



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 2022

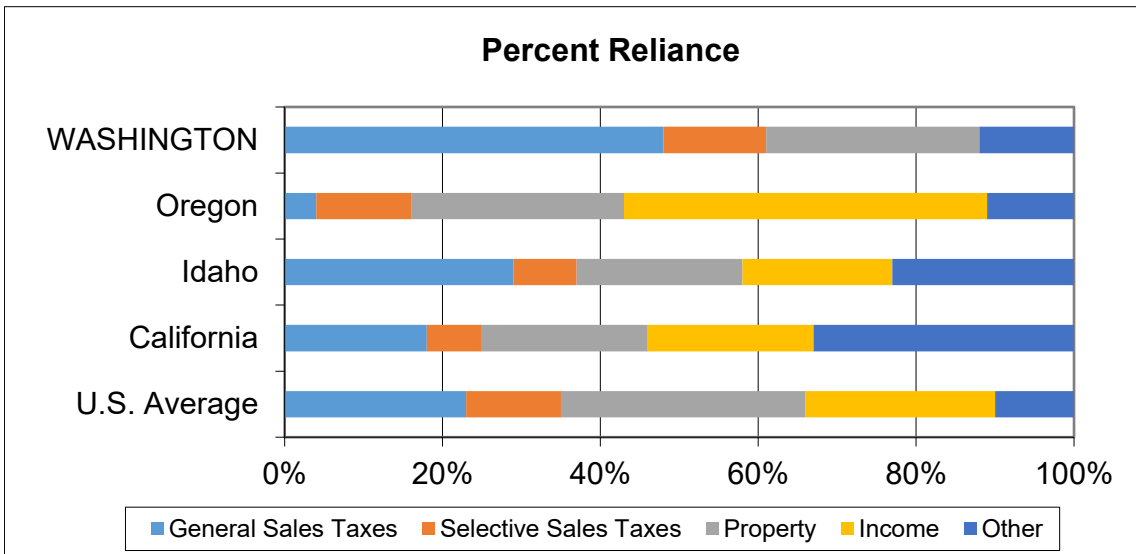
State	General Sales [1]	Selective Sales [2]	Property	Income [3]	Other [4]
WASHINGTON	48%	13%	27%	---	12%
Oregon	4%	12%	27%	46%	11%
Idaho	29%	8%	21%	19%	23%
California	18%	7%	21%	21%	33%
U.S. Average	23%	12%	31%	24%	10%

[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
Rates of Selected Major State Taxes

As of January 1, 2024

State	Retail Sales (State Rate %)	Corporate Income (State Rate %)	Capital Gain (State Rate %)
Alabama	4.000	6.50	5.000
Alaska	none	0 to 9.4	none
Arizona	5.600	4.90	2.500
Arkansas	6.500	1.0 to 4.8	4.400
California	7.250	8.84	13.300
Colorado	2.900	4.40	4.400
Connecticut	6.350	7.50	6.990
Delaware	none	8.70	6.600
Florida	6.000	5.50	none
Georgia	4.000	5.75	5.490
Hawaii	4.000	4.4 to 6.4	7.250
Idaho	6.000	5.80	5.800
Illinois	6.250	9.50	4.950
Indiana	7.000	4.90	3.050
Iowa	6.000	5.5 to 7.1	5.700
Kansas	6.500	3.5 to 6.5	5.700
Kentucky	6.000	5.00	4.000
Louisiana	4.450	3.5 to 7.5	4.250
Maine	5.500	3.5 to 8.93	7.150
Maryland	6.000	8.25	5.750
Massachusetts	6.250	8.00	9.000
Michigan	6.000	6.00	4.250
Minnesota	6.875	9.80	9.850
Mississippi	7.000	4.0 to 5.0	4.700
Missouri	4.225	4.00	4.800
Montana	none	6.75	5.900
Nebraska	5.500	5.58 to 5.84	5.840
Nevada	6.850	none	none
New Hampshire	none	7.50	none
New Jersey	6.625	6.5 to 9.0	10.750
New Mexico	4.875	4.8 to 5.9	5.900
New York	4.000	6.5 to 7.25	10.900
North Carolina	4.750	2.50	4.500
North Dakota	5.000	1.41 to 4.31	2.500
Ohio	5.750	none	3.500
Oklahoma	4.500	4.00	4.750
Oregon	none	6.6 to 7.6	9.900
Pennsylvania	6.000	8.49	3.070
Rhode Island	7.000	7.00	5.990
South Carolina	6.000	5.00	6.400
South Dakota	4.200	none	none
Tennessee	7.000	6.50	none
Texas	6.250	none	none
Utah	6.100	4.65	4.650
Vermont	6.000	6.0 to 8.5	8.750
Virginia	5.300	6.00	5.750
WASHINGTON	6.500	none	7.000
West Virginia	6.000	6.50	5.120
Wisconsin	5.000	7.90	7.650
Wyoming	4.000	none	none
D.C.	6.000	8.25	10.750

Retail Sales and Corporate Income Source: Tax Foundation 2025
<https://taxfoundation.org/data/state-tax/>

Capital Gains Source: 2025 Realized Holdings, Inc.

State Personal Income Tax Rates

As of January 1, 2024

State	Personal Income Tax Rates
	<i>State Rate</i>
Alabama	2 to 5%
Alaska	none
Arizona	2.50%
Arkansas	2 to 4.4%
California	1 to 13.3%
Colorado	4.40%
Connecticut	2 to 6.99%
Delaware	2.2 to 6.6%
Florida	none
Georgia	5.49%
Hawaii	1.4 to 11.00%
Idaho	5.80%
Illinois	4.95%
Indiana	3.05%
Iowa	4.4 to 5.7%
Kansas	3.1 to 5.7%
Kentucky	4.00%
Louisiana	1.85 to 4.25%
Maine	5.8 to 7.15%
Maryland	2 to 5.75%
Massachusetts	5 to 9.0%
Michigan	4.25%
Minnesota	5.35 to 9.85%
Mississippi	4.70%
Missouri	2.0 to 4.8%
Montana	4.7 to 5.9%
Nebraska	2.46 to 5.84%
Nevada	none
New Hampshire	3% on Dividends and Interest Income Only
New Jersey	1.4 to 10.75%
New Mexico	1.7 to 5.9%
New York	4 to 10.9%
North Carolina	4.50%
North Dakota	1.95 to 2.5%
Ohio	2.75 to 3.5%
Oklahoma	0.25 to 4.75%
Oregon	4.75 to 9.9%
Pennsylvania	3.07%
Rhode Island	3.75 to 5.99%
South Carolina	0.0 to 6.4%
South Dakota	none
Tennessee	none
Texas	none
Utah	4.65%
Vermont	3.35 to 8.75%
Virginia	2 to 5.75%
WASHINGTON	none
West Virginia	2.36 to 5.12%
Wisconsin	3.54 to 7.65%
Wyoming	none
D.C.	4 to 10.75%

Source: Tax Foundation 2025

<https://taxfoundation.org/data/state-tax/>

Table 15
Comparison of State/Local Retail Sales Taxes

As of January 1, 2024

STATE	Tax Rate (%)	Avg. Local Tax Rate	Combine d Tax Rate	Maximum Local
Alabama	4.000	5.289	9.289	7.500
Alaska	0.000	1.821	1.821	7.850
Arizona	5.600	2.779	8.379	5.300
Arkansas	6.500	2.948	9.448	6.130
California	7.250	1.601	8.851	4.750
Colorado	2.900	4.907	7.807	8.300
Connecticut	6.350	0.000	6.350	0.000
Delaware	0.000	0.000	0.000	0.000
Florida	6.000	1.002	7.002	2.000
Georgia	4.000	3.384	7.384	5.000
Hawaii	4.000	0.500	4.500	0.500
Idaho	6.000	0.026	6.026	3.000
Illinois	6.250	2.605	8.855	4.750
Indiana	7.000	0.000	7.000	0.000
Iowa	6.000	0.941	6.941	2.000
Kansas	6.500	2.154	8.654	4.250
Kentucky	6.000	0.000	6.000	0.000
Louisiana	4.450	5.113	9.563	7.000
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	1.163	8.038	2.150
Mississippi	7.000	0.062	7.062	1.000
Missouri	4.225	4.160	8.385	5.880
Montana	0.000	0.000	0.000	0.000
Nebraska	5.500	1.468	6.968	2.000
Nevada	6.850	1.386	8.236	1.530
New Hampshire	0.000	0.000	0.000	0.000
New Jersey	6.625	-0.024	6.601	3.310
New Mexico	4.875	2.742	7.617	4.060
New York	4.000	4.532	8.532	4.880
North Carolina	4.750	2.246	6.996	2.750
North Dakota	5.000	2.041	7.041	3.500
Ohio	5.750	1.488	7.238	2.250
Oklahoma	4.500	4.489	8.989	7.000
Oregon	0.000	0.000	0.000	0.000
Pennsylvania	6.000	0.341	6.341	2.000
Rhode Island	7.000	0.000	7.000	0.000
South Carolina	6.000	1.499	7.499	3.000
South Dakota	4.200	1.911	6.111	4.500
Tennessee	7.000	2.548	9.548	2.750
Texas	6.250	1.950	8.200	2.000
Utah	6.100	1.149	7.249	4.200
Vermont	6.000	0.359	6.359	1.000
Virginia	5.300	0.471	5.771	2.700
WASHINGTON	6.500	2.878	9.378	4.100
West Virginia	6.000	0.567	6.567	1.000

Wisconsin	5.000	0.696	5.696	2.900
Wyoming	4.000	1.441	5.441	2.000
Dist. of Columbia	6.000	0.000	6.000	0.000

Source: Tax Foundation 2025

<https://taxfoundation.org/data/state-tax/>

Table 16
Comparison of State Cigarette and Gasoline Taxes

As of January 1, 2024

Cigarette Tax		Gasoline Tax	
State	\$ Per Pack	State	¢ Per Gallon
Alabama	0.675	Alabama	30.200
Alaska	2.000	Alaska	8.950
Arizona	2.000	Arizona	19.000
Arkansas	1.150	Arkansas	24.900
California	2.870	California	68.100
Colorado	2.240	Colorado	29.240
Connecticut	4.350	Connecticut	25.000
Delaware	2.100	Delaware	23.000
Florida	1.339	Florida	38.600
Georgia	0.370	Georgia	33.050
Hawaii	3.200	Hawaii	18.500
Idaho	0.570	Idaho	33.000
Illinois	2.980	Illinois	66.500
Indiana	0.995	Indiana	51.700
Iowa	1.360	Iowa	30.000
Kansas	1.290	Kansas	25.030
Kentucky	1.100	Kentucky	30.100
Louisiana	1.080	Louisiana	20.930
Maine	2.000	Maine	31.400
Maryland	5.000	Maryland	47.190
Massachusetts	3.510	Massachusetts	27.370
Michigan	2.000	Michigan	48.000
Minnesota	3.040	Minnesota	28.600
Mississippi	0.680	Mississippi	18.400
Missouri	0.170	Missouri	24.970
Montana	1.700	Montana	33.750
Nebraska	0.640	Nebraska	30.000
Nevada	1.800	Nevada	23.810
New Hampshire	1.780	New Hampshire	23.830
New Jersey	2.700	New Jersey	42.350
New Mexico	2.000	New Mexico	18.880
New York	5.350	New York	25.680
North Carolina	0.450	North Carolina	40.650
North Dakota	0.440	North Dakota	23.030
Ohio	1.600	Ohio	38.500
Oklahoma	2.030	Oklahoma	20.000
Oregon	3.330	Oregon	40.000
Pennsylvania	2.600	Pennsylvania	58.700
Rhode Island	4.250	Rhode Island	38.120
South Carolina	0.570	South Carolina	28.750
South Dakota	1.530	South Dakota	30.000
Tennessee	0.620	Tennessee	27.400
Texas	1.410	Texas	20.000
Utah	1.700	Utah	37.150
Vermont	3.080	Vermont	32.610
Virginia	0.600	Virginia	39.100
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
Dist. of Columbia	2.860	Dist. of Columbia	34.900
U. S. Median	1.780	Federal	18.400

Table 17
State and Local Taxes as a Percent of Gross Domestic Product

Fiscal Years 2018 - 2022

State	Amount					Rank				
	2018	2019	2020	2021	2022	2018	2019	2020	2021	2022
Hawaii	11.9%	12.2%	11.7%	13.2%	14.7%	2	3	3	2	1
New Mexico	9.1%	10.9%	10.2%	10.9%	14.5%	20	7	7	12	2
Vermont	12.1%	12.5%	12.0%	14.2%	14.1%	1	1	2	1	3
New York	11.7%	11.2%	11.2%	11.6%	13.0%	4	5	4	7	4
Maine	11.8%	12.5%	12.5%	12.9%	12.6%	3	2	1	3	5
New Jersey	11.3%	11.3%	11.0%	12.2%	12.5%	5	4	5	5	6
Connecticut	11.0%	11.0%	10.6%	12.3%	11.8%	6	6	6	4	7
California	10.0%	10.0%	9.0%	11.7%	11.8%	12	13	18	6	8
Rhode Island	10.3%	10.5%	10.1%	11.5%	11.4%	7	9	9	8	9
Maryland	9.9%	10.0%	10.0%	10.8%	11.1%	13	14	10	16	10
Minnesota	10.2%	10.2%	9.7%	11.2%	11.1%	8	11	13	9	11
West Virginia	10.0%	9.9%	9.5%	10.9%	11.0%	11	15	14	13	12
North Dakota	9.8%	10.7%	9.7%	9.8%	10.9%	14	8	12	22	13
Illinois	9.5%	9.5%	9.2%	10.8%	10.9%	15	18	15	14	14
Mississippi	10.2%	10.4%	10.2%	11.2%	10.8%	9	10	8	10	15
Montana	9.3%	9.4%	9.2%	10.7%	10.8%	16	19	16	17	16
Oregon	9.2%	9.7%	9.1%	11.0%	10.7%	18	16	17	11	17
Arkansas	10.2%	10.0%	9.9%	10.8%	10.4%	9	12	11	15	18
Pennsylvania	9.3%	9.5%	9.0%	10.5%	10.2%	17	17	19	18	19
Massachusetts	9.1%	9.0%	8.7%	9.6%	10.1%	22	22	24	25	20
Idaho	9.2%	8.8%	8.9%	9.9%	10.0%	19	24	21	19	21
Kentucky	8.8%	9.1%	8.8%	9.6%	9.9%	25	21	23	24	22
South Carolina	8.4%	8.4%	8.4%	9.2%	9.7%	34	33	28	33	23
Nevada	8.7%	8.8%	8.1%	9.1%	9.7%	26	26	33	35	24
Kansas	9.1%	9.0%	8.7%	9.8%	9.7%	21	23	25	20	25
Virginia	8.4%	8.7%	8.6%	9.5%	9.6%	33	27	26	27	26
Wisconsin	9.0%	9.1%	9.0%	9.8%	9.5%	23	20	20	21	27
Colorado	8.4%	8.6%	8.2%	9.4%	9.5%	33	28	30	30	28
Louisiana	8.5%	8.3%	8.1%	9.4%	9.5%	29	36	34	29	29
Delaware	7.7%	7.8%	7.4%	8.7%	9.4%	46	44	44	38	30
Oklahoma	7.8%	8.2%	8.0%	9.3%	9.3%	42	38	36	31	31
Indiana	8.4%	8.5%	8.3%	9.7%	9.3%	30	29	29	23	32
Michigan	8.6%	8.5%	8.0%	9.4%	9.2%	28	31	37	28	33
Alabama	7.9%	8.1%	8.2%	9.1%	9.2%	40	40	31	36	34
Iowa	8.7%	8.8%	8.8%	9.5%	9.1%	27	25	22	26	35
Utah	8.3%	8.3%	7.3%	9.2%	9.1%	36	37	46	34	36
Ohio	8.4%	8.3%	8.1%	9.0%	8.9%	35	35	32	37	37
Nebraska	8.4%	8.4%	8.4%	9.2%	8.8%	31	32	27	32	38
Arizona	8.2%	8.5%	7.9%	8.7%	8.8%	39	31	37	39	39
Alaska	6.7%	6.9%	6.1%	6.0%	8.6%	50	49	50	50	40
Wyoming	7.7%	8.2%	7.8%	8.2%	8.6%	45	39	40	45	41
North Carolina	7.7%	7.8%	7.4%	8.6%	8.6%	43	45	43	40	42
WASHINGTON	8.2%	8.0%	7.8%	8.3%	8.4%	38	42	39	44	43
Missouri	7.8%	7.9%	7.3%	8.5%	8.4%	41	43	45	41	44
Florida	8.3%	8.0%	7.8%	8.4%	8.4%	37	41	41	43	45
New Hampshire	8.9%	8.3%	8.0%	8.5%	8.4%	24	34	35	42	46
Georgia	7.0%	7.1%	6.8%	7.7%	8.1%	48	48	48	47	47
Texas	7.7%	7.6%	7.4%	8.0%	7.8%	44	46	42	46	48
Tennessee	6.7%	6.8%	6.7%	7.6%	7.5%	49	50	49	48	49

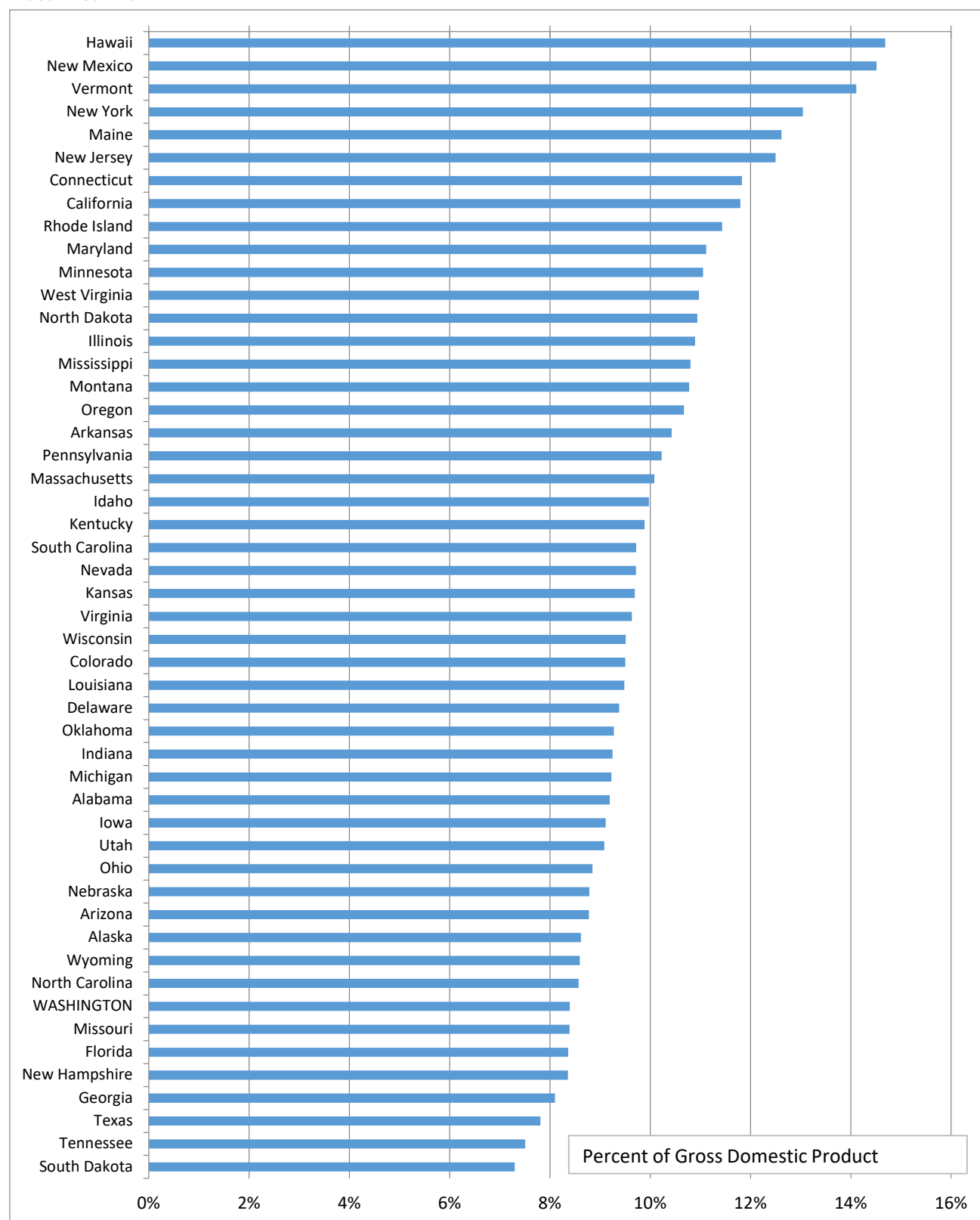
South Dakota	7.3%	7.2%	7.2%	7.5%	7.3%	47	47	47	49	50
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Source: Bureau of Economic Analysis and Census Bureau.

Chart 4

State and Local Taxes as a Percent of Gross Domestic Product

Fiscal Year 2022



Source: Bureau of Economic Analysis and Census Bureau.