

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 2016 were posted to the [Census Bureau Internet](#) site in October 2018.

For Fiscal Year 2016, state and local taxes in Washington State equaled \$36.8 billion. This figure includes all state and local taxes, according to the definitions used by the Census Bureau. The majority of Washington's taxes \$22.3 billion went to state government, while \$14.5 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, 2016. State tax receipts, for all states, in Fiscal Year 2016 were approximately 1.3 higher than Fiscal Year 2015. State tax receipts, for Washington were approximately 7.3 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 2015 (when Fiscal Year 2016 began) compiled by the BEA is used. Calendar year 2015 personal income for Washington was \$380 billion.

Taxes in relation to personal income produces a Fiscal Year 2016 Washington tax burden of \$96.78 for each \$1,000 of personal income or about 9.7 percent of personal income in Fiscal Year 2016. By this measure, Washington ranks 28th in the nation and 7th among the 13 western states.

Washington's average tax burden remains well below the national average of \$102.87.

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 2016 calculations, this report uses September 2017 U.S. Bureau of Economic Analysis (BEA) population reports for each state – Washington's population was identified as 7,152,818 (2015). This results in a per capita state and local tax amount of \$5,141, which is above the national average of \$4,984 and gives Washington a ranking among the 50 states of 15th for Fiscal Year 2016. 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 2016 are available from the BEA. The calendar year 2016 GDP total for Washington was \$476.9 billion. Taxes as a percent of GDP for Washington were 7.7 percent and Washington ranked 37th 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 2016, Washington's tax burden is \$96.78 resulting in a ranking of 28th.

Table 1. State and Local Taxes Per \$1,000 Personal Income
Fiscal Years 2012 - 2016

State	Amount					Rank				
	2012	2013	2014	2015	2016	2012	2013	2014	2015	2016
New York	153.06	150.32	155.29	155.61	153.70	3	3	2	2	1
Hawaii	126.08	130.07	129.06	131.72	132.68	5	4	4	3	2
Maine	118.69	119.32	122.33	123.94	122.14	7	7	7	4	3
Vermont	117.97	117.99	122.89	122.96	120.27	8	8	6	5	4
Minnesota	117.81	121.45	119.28	121.55	120.00	9	6	8	6	5
North Dakota	154.24	161.57	178.91	161.66	119.26	2	2	1	1	6
Rhode Island	112.98	111.07	112.08	113.44	111.98	11	13	15	12	7
California	106.33	110.80	113.67	115.14	111.92	16	14	13	9	8
New Jersey	113.76	114.73	116.31	116.05	111.92	10	9	10	8	9
Illinois	122.71	122.41	122.96	117.43	111.19	6	5	5	7	10
Maryland	102.20	102.79	106.81	108.84	107.68	25	20	17	15	11
Iowa	108.30	104.89	103.27	107.88	107.06	15	18	25	16	12
West Virginia	111.97	111.66	114.34	114.42	106.46	12	11	11	10	13
Connecticut	108.92	111.24	112.99	111.29	105.76	14	12	14	14	14
Wisconsin	109.56	108.52	107.58	105.47	103.87	13	15	16	21	15
Mississippi	102.69	104.09	105.39	107.25	103.80	21	19	20	18	16
Massachusetts	101.49	101.98	105.92	107.61	103.53	27	23	19	17	17
Nebraska	98.60	101.72	106.57	105.15	103.39	31	24	18	22	18
Oregon	102.37	100.62	105.24	105.95	103.24	24	27	21	20	19
New Mexico	105.23	102.71	114.27	113.01	102.72	17	21	12	13	20
Ohio	104.51	105.11	104.46	104.77	102.27	19	17	23	23	21
Delaware	104.04	106.42	101.66	106.75	101.99	20	16	28	19	22
Arkansas	104.70	100.94	104.68	102.23	101.75	18	25	22	27	23
Pennsylvania	101.66	100.56	102.65	103.26	101.51	26	28	26	24	24
Nevada	102.55	102.18	103.86	102.73	101.10	22	22	24	25	25
Kentucky	99.75	98.89	102.38	102.50	99.60	30	30	27	26	26
Wyoming	128.32	112.31	118.34	113.94	98.24	4	10	9	11	27
Washington	97.59	94.53	96.65	95.18	96.78	35	36	33	32	28
Utah	101.19	100.91	98.93	97.87	96.00	28	26	29	30	29
North Carolina	97.87	94.11	96.80	96.81	95.86	34	38	32	31	30
Kansas	102.51	98.93	95.63	94.58	95.67	23	29	36	34	31
Michigan	98.10	96.93	96.65	98.22	94.92	32	33	34	29	32
Indiana	101.01	97.92	95.97	95.12	92.83	29	31	35	33	33
Idaho	92.00	92.51	92.32	93.52	91.93	40	39	41	38	34
Arizona	98.03	97.60	93.42	92.93	91.56	33	32	39	39	35
Louisiana	97.13	94.38	97.70	94.48	91.05	36	37	31	35	36
Montana	96.07	96.24	98.09	100.18	90.59	37	34	30	28	37
Colorado	96.03	96.02	95.36	93.77	90.42	38	35	37	37	38
Georgia	89.81	90.80	92.16	90.96	90.21	43	41	42	41	39
South Carolina	90.52	90.66	93.19	93.83	89.75	42	42	40	36	40
New Hampshire	80.86	80.45	84.12	88.82	88.65	49	49	48	44	41
Virginia	86.31	86.01	87.35	89.57	87.88	45	44	44	42	42
Texas	93.35	91.45	95.04	91.56	87.33	39	40	38	40	43
Missouri	88.95	86.38	87.72	88.95	87.10	44	43	43	43	44
Alabama	85.64	85.01	84.72	85.45	83.94	46	46	45	45	45
South Dakota	78.71	78.82	83.25	84.10	82.97	50	50	49	46	46
Tennessee	80.95	80.60	80.58	82.12	79.51	48	48	50	48	47
Oklahoma	91.10	85.35	84.25	82.53	78.92	41	45	47	47	48
Florida	84.68	82.10	84.31	81.61	78.10	47	47	46	49	49
Alaska	233.72	176.65	133.78	64.24	67.79	1	1	3	50	50
U.S. Average	\$104.99	\$104.58	\$106.41	\$105.80	\$102.87					

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

Chart 1. State and Local Taxes Per \$1,000 Personal Income
Fiscal Year 2016

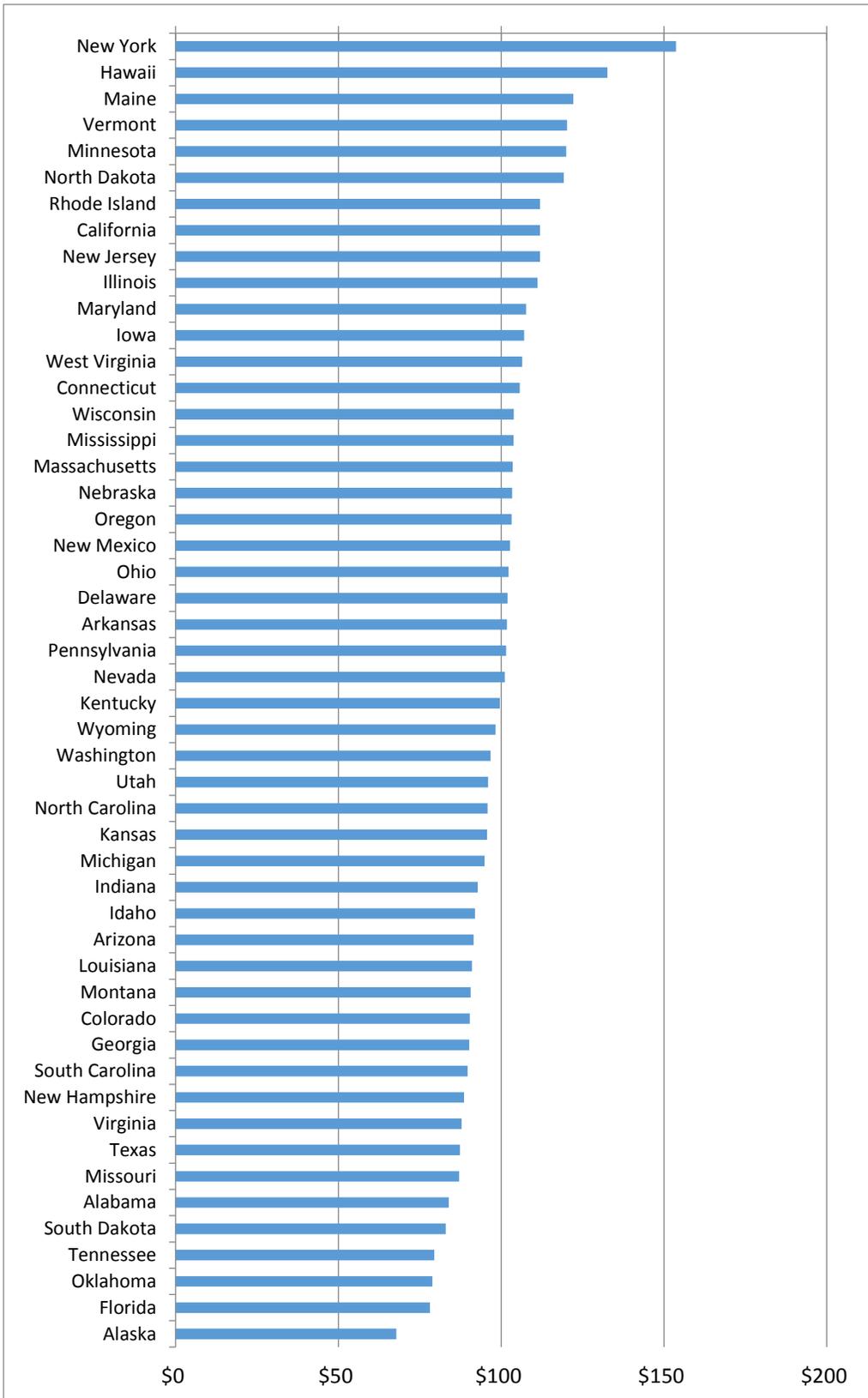


Table 2
 State & Local Taxes Per \$1,000 Personal Income
 Thirteen Western States - Fiscal Year 2016

State	Amount	National Rank	Western Rank
Hawaii	\$132.68	2	1
California	111.92	8	2
Oregon	103.24	19	3
New Mexico	102.72	20	4
Nevada	101.10	25	5
Wyoming	98.24	27	6
WASHINGTON	96.78	28	7
Utah	96.00	29	8
Idaho	91.93	34	9
Arizona	91.56	35	10
Montana	90.59	37	11
Colorado	90.42	38	12
Alaska	67.79	50	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
2016	\$ 58.64	31	\$ 38.14	37	\$ 96.78	28
2015	57.51	34	37.67	29	95.18	32
2014	58.37	32	38.28	30	96.65	33
2013	57.56	36	36.97	32	94.53	36
2012	58.44	33	39.15	29	97.59	35
2011	61.19	27	40.00	29	101.19	32
2010	57.73	30	38.23	33	95.96	37
2009	55.82	33	35.97	34	91.79	37
2008	66.27	28	39.22	29	105.49	30
2007	70.20	24	39.05	29	109.25	26

Table 4. Property Taxes Per \$1,000 Personal Income
Fiscal Years 2013 - 2016

State	FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank
New Hampshire	51.34	2	55.65	1	58.37	1	57.33	1
Vermont	49.17	4	52.68	3	53.88	2	52.82	2
New Jersey	54.39	1	55.11	2	53.54	3	52.17	3
Maine	46.14	6	49.45	5	49.88	4	49.62	4
Rhode Island	49.35	3	49.96	4	48.98	5	48.63	5
New York	46.57	5	47.94	6	48.12	6	47.73	6
Connecticut	41.40	9	43.24	9	42.76	7	42.87	7
Wyoming	42.32	8	43.36	8	41.82	9	42.41	8
Illinois	43.62	7	43.63	7	42.69	8	41.69	9
Nebraska	36.07	14	39.05	10	39.45	10	38.80	10
Texas	37.19	12	38.39	13	38.47	11	38.28	11
Massachusetts	37.62	11	38.41	12	38.33	12	37.73	12
Alaska	36.69	13	38.31	14	36.73	14	36.40	13
Montana	35.66	15	37.54	15	37.39	13	35.94	14
Wisconsin	38.73	10	38.89	11	36.56	15	35.37	15
Iowa	35.49	16	35.77	16	35.59	16	34.68	16
Oregon	33.05	18	34.81	17	34.12	17	33.08	17
Michigan	34.06	17	34.34	18	33.87	18	32.86	18
Kansas	31.40	20	31.42	19	31.06	20	31.71	19
Minnesota	32.12	19	29.53	28	31.35	19	30.88	20
South Carolina	30.08	22	31.24	20	30.95	21	30.41	21
Virginia	28.76	26	30.28	23	30.54	23	29.77	22
Pennsylvania	29.75	23	31.00	21	30.89	22	29.65	23
South Dakota	27.69	32	29.77	27	30.28	24	29.38	24
Ohio	29.43	25	30.45	22	30.18	25	28.90	25
California	28.52	29	28.88	30	28.60	29	28.71	26
Georgia	27.62	33	29.83	25	29.11	27	28.58	27
Mississippi	27.06	34	27.74	32	28.40	30	28.39	28
Florida	29.72	24	29.83	26	29.16	26	28.37	29
Colorado	30.30	21	30.23	24	28.22	31	27.88	30
Maryland	28.10	30	28.40	31	28.96	28	27.64	31
WASHINGTON	28.68	27	29.00	29	28.14	32	27.52	32
Arizona	28.54	28	27.66	33	27.68	33	27.14	33
Utah	27.69	31	27.47	34	26.37	34	26.13	34
West Virginia	22.74	40	24.90	38	24.79	36	24.88	35
Idaho	26.07	35	26.69	35	26.26	35	24.71	36
North Carolina	23.16	39	25.41	36	24.34	37	23.86	37
Nevada	25.14	37	24.92	37	24.04	40	23.51	38
Hawaii	21.49	42	22.17	41	23.16	41	23.40	39
North Dakota	20.85	43	20.41	46	21.51	43	23.32	40
Indiana	25.15	36	24.66	39	24.18	38	23.19	41
Missouri	24.27	38	24.49	40	24.18	39	22.98	42
Louisiana	20.56	45	21.09	45	20.78	46	20.77	43
New Mexico	18.96	46	21.09	44	20.97	45	20.29	44
Kentucky	20.64	44	21.37	43	21.17	44	20.19	45
Tennessee	21.70	41	21.79	42	21.68	42	20.01	46
Delaware	18.57	47	19.11	47	19.18	47	18.45	47
Arkansas	18.29	48	18.71	48	18.46	48	18.30	48
Oklahoma	14.73	50	14.83	50	15.14	49	15.96	49
Alabama	14.91	49	15.04	49	14.68	50	14.29	50
U.S. Average	32.58		\$33.30		\$32.95		\$32.37	

Table 5. Per Capita Personal Income
Calendar Years 2014 - 2017

State	2014		2015		2016		2017	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank
Connecticut	66,405	1	68,155	1	69,094	1	70,121	1
Massachusetts	59,226	2	62,755	2	64,122	2	65,890	2
New Jersey	57,518	4	60,069	3	61,240	3	62,554	3
New York	56,111	6	58,324	4	59,289	4	60,991	4
Maryland	54,036	8	56,197	7	57,972	5	59,524	5
California	51,317	10	54,664	9	56,308	6	58,272	6
New Hampshire	52,400	9	54,543	10	55,945	7	57,574	7
Wyoming	56,379	5	56,322	6	55,172	9	56,724	8
WASHINGTON	50,942	11	53,119	11	54,632	11	56,283	9
Alaska	54,621	7	56,507	5	55,674	8	56,042	10
North Dakota	58,202	3	55,643	8	54,801	10	54,643	11
Virginia	50,160	12	52,189	12	52,941	12	54,244	12
Colorado	50,021	13	51,956	13	52,097	13	53,504	13
Minnesota	49,248	14	51,139	14	51,990	14	53,043	14
Illinois	48,809	15	50,745	15	51,679	15	52,808	15
Pennsylvania	47,978	17	49,815	16	50,730	16	52,096	16
Hawaii	46,640	20	48,823	20	50,358	18	51,939	17
Rhode Island	47,831	18	49,744	17	50,373	17	51,503	18
Vermont	47,203	19	49,002	19	50,084	19	51,114	19
Nebraska	48,425	16	49,572	18	50,016	20	50,395	20
Delaware	45,116	25	47,069	22	47,837	22	49,125	21
South Dakota	46,089	22	47,882	21	48,051	21	48,281	22
Wisconsin	44,351	27	46,025	25	46,809	24	47,850	23
Kansas	46,565	21	47,009	23	47,221	23	47,603	24
Texas	45,861	23	46,787	24	46,204	25	46,942	25
Florida	43,045	28	45,388	27	45,855	27	46,858	26
Oregon	41,866	31	44,424	28	45,482	28	46,361	27
Iowa	44,351	26	45,800	26	46,056	26	45,996	28
Ohio	42,200	29	43,803	30	44,561	29	45,615	29
Michigan	40,835	35	43,072	32	44,231	30	45,255	30
Maine	41,209	32	42,875	33	44,094	31	45,072	31
Nevada	40,737	36	43,128	31	43,579	32	44,626	32
Tennessee	40,156	38	42,156	37	43,338	33	44,266	33
Indiana	40,482	37	41,862	38	43,091	35	44,165	34
Montana	40,862	34	42,637	35	43,107	34	43,907	35
Missouri	41,141	33	42,406	36	42,939	36	43,661	36
Louisiana	42,004	30	42,835	34	42,257	38	43,491	37
Oklahoma	45,215	24	43,999	29	42,717	37	43,449	38
North Carolina	39,531	39	41,351	39	42,203	39	43,303	39
Georgia	39,142	40	41,020	40	42,146	40	43,270	40
Utah	37,726	43	39,775	41	41,018	41	42,043	41
Arizona	38,127	41	39,731	42	40,546	42	41,633	42
Arkansas	38,007	42	39,060	43	39,722	43	40,791	43
Idaho	37,258	44	38,931	44	39,543	44	40,507	44
South Carolina	37,042	45	38,802	45	39,527	45	40,421	45
Alabama	36,903	47	38,238	47	38,918	47	39,976	46
Kentucky	37,021	46	38,504	46	38,934	46	39,393	47
New Mexico	36,767	48	37,938	48	38,393	48	39,023	48
West Virginia	35,747	49	36,566	49	36,673	49	37,924	49
Mississippi	34,257	50	34,804	50	35,524	50	36,346	50
U.S. Average	\$46,486		\$48,429		\$49,204		\$50,392	

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.	
2016	\$96.78	\$102.87	28	1987	\$114.99	\$114.79	19
2015	95.18	105.80	32	1986	113.89	112.36	16
2014	96.65	106.41	33	1985	108.47	112.79	25
2013	94.53	104.58	36	1984	112.85	112.97	21
2012	97.59	104.99	35	1983	109.22	106.85	16
2011	101.19	107.88	32	1982	101.80	110.70	34
2010	95.96	105.11	36	1981	100.45	113.05	39
2009	92.48	101.77	36	1980	108.75	115.73	28
2008	105.49	111.99	30				
2007	109.25	113.32	26	1979	121.44	120.29	22
2006	111.99	116.22	28	1978	127.34	127.51	17
2005	105.91	112.94	37	1977	122.27	128.05	23
2004	106.27	110.33	29	1976	118.68	125.27	25
2003	n.a.	n.a.	n.a.	1975	120.65	122.84	20
2002	100.90	103.98	32	1974	122.38	123.58	18
2001	n.a.	n.a.	n.a.	1973	127.97	129.47	19
2000	107.53	112.28	32	1972	128.26	126.94	18
				1971	122.83	118.87	21
1999	111.25	110.48	20	1970	115.33	116.58	24
1998	115.00	111.70	17				
1997	117.49	111.43	11	1969	115.49	112.20	22
1996	119.79	112.99	12	1968	114.70	108.10	18
1995	123.00	116.94	11	1967	112.12	105.50	18
1994	121.24	116.71	15	1966	115.49	106.63	17
1993	117.95	115.62	17	1965	111.84	104.36	20
1992	122.17	115.38	11	1964	109.19	103.52	20
1991	121.75	112.67	9	1963	105.15	96.50	18
1990	122.98	114.84	10	1962	101.74	94.44	16
				1961	100.68	93.86	19
1989	118.76	115.63	16	1960	98.43	90.29	21
1988	117.04	115.62	18				

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 1978 - 2016

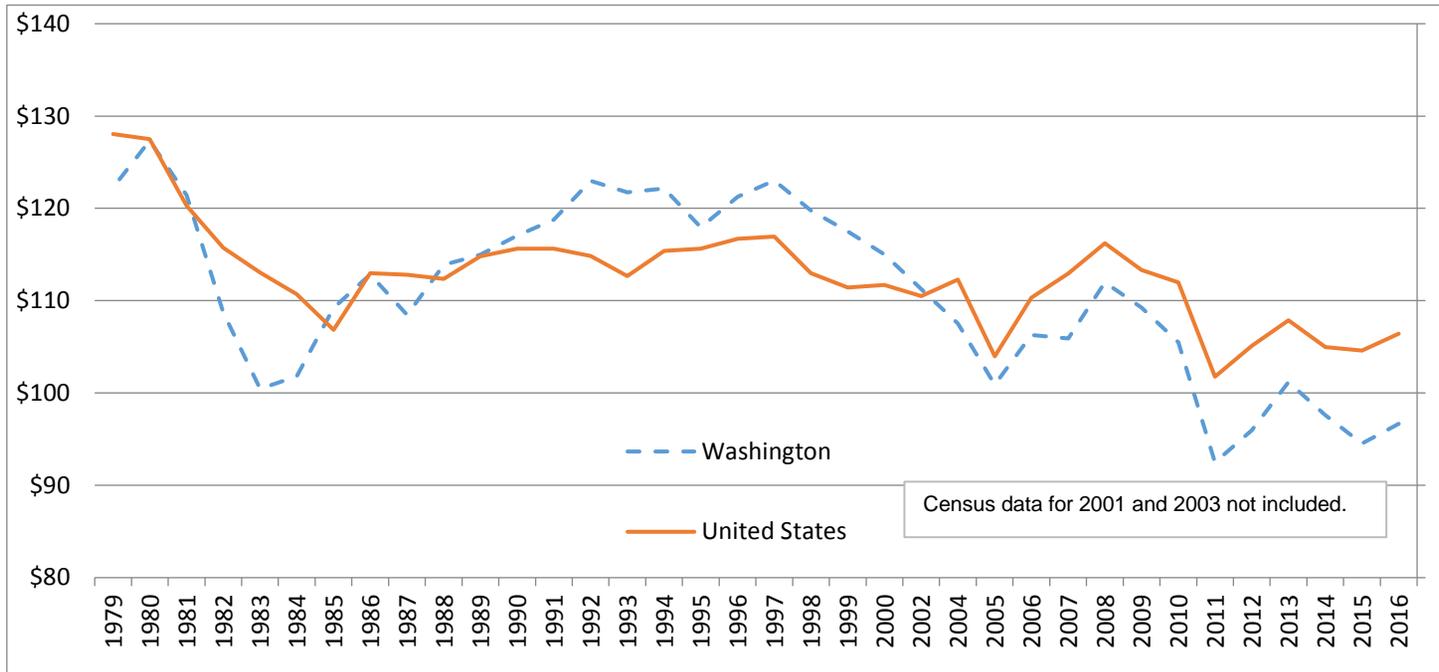


Table 7. State and Local Taxes Per Capita
Fiscal Years 2013 - 2016

State	FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank
New York	8,070	3	8,446	2	8,731	2	8,964	1
Connecticut	7,226	4	7,233	3	7,390	3	7,208	2
New Jersey	6,337	5	6,446	5	6,675	4	6,723	3
North Dakota	9,088	2	9,973	1	9,409	1	6,636	4
Massachusetts	5,831	7	6,053	7	6,374	6	6,497	5
Hawaii	5,775	8	5,755	8	6,143	7	6,478	6
Minnesota	5,737	9	5,639	10	5,986	8	6,137	7
California	5,358	12	5,519	13	5,908	9	6,118	8
Maryland	5,481	11	5,624	11	5,881	10	6,051	9
Vermont	5,304	13	5,613	12	5,804	11	5,893	10
Illinois	5,585	10	5,731	9	5,732	12	5,643	11
Rhode Island	5,128	14	5,192	14	5,426	13	5,570	12
Wyoming	5,928	6	6,242	6	6,424	5	5,533	13
Maine	4,751	15	4,857	16	5,107	14	5,237	14
WASHINGTON	4,478	20	4,624	18	4,849	17	5,141	15
Nebraska	4,688	16	4,892	15	5,092	15	5,125	16
Pennsylvania	4,614	19	4,735	17	4,954	16	5,056	17
Iowa	4,469	21	4,463	21	4,784	19	4,904	18
New Hampshire	4,171	26	4,341	24	4,654	22	4,835	19
Delaware	4,637	17	4,458	22	4,816	18	4,800	20
Wisconsin	4,620	18	4,602	19	4,678	21	4,781	21
Colorado	4,332	23	4,470	20	4,690	20	4,698	22
Virginia	4,242	24	4,236	26	4,493	23	4,586	23
Oregon	3,940	29	4,166	27	4,436	24	4,586	24
Kansas	4,433	22	4,386	23	4,404	26	4,497	25
Ohio	4,234	25	4,251	25	4,421	25	4,480	26
Nevada	4,007	27	4,044	29	4,185	28	4,360	27
Michigan	3,751	34	3,790	34	4,011	32	4,088	28
Texas	3,948	28	4,124	28	4,199	27	4,086	29
Arkansas	3,651	36	3,769	35	3,886	34	3,974	30
South Dakota	3,558	39	3,726	37	3,876	35	3,973	31
North Carolina	3,629	35	3,657	38	3,827	37	3,964	32
Louisiana	3,778	33	3,918	32	3,968	33	3,900	33
New Mexico	3,639	37	3,971	30	4,155	29	3,897	34
West Virginia	3,889	30	3,963	31	4,090	31	3,893	35
Indiana	3,802	32	3,758	36	3,851	36	3,886	36
Montana	3,839	31	3,885	33	4,094	30	3,862	37
Kentucky	3,519	42	3,644	39	3,795	38	3,835	38
Alaska	9,303	1	6,885	4	3,509	46	3,831	39
Utah	3,589	38	3,571	41	3,692	40	3,818	40
Georgia	3,348	46	3,427	45	3,560	43	3,701	41
Missouri	3,444	43	3,497	43	3,659	42	3,694	42
Arizona	3,523	40	3,420	46	3,543	44	3,638	43
Mississippi	3,429	44	3,516	42	3,674	41	3,613	44
Idaho	3,212	47	3,302	47	3,484	47	3,579	45
Florida	3,367	45	3,439	44	3,513	45	3,545	46
South Carolina	3,197	48	3,290	48	3,476	48	3,482	47
Oklahoma	3,509	41	3,599	40	3,732	39	3,473	48
Tennessee	3,127	49	3,130	49	3,298	49	3,352	49
Alabama	3,017	50	3,032	50	3,153	50	3,210	50
U.S. Average	\$4,631		\$4,734		\$4,918		\$4,982	

Table 8. State and Local Taxes Per Capita
 Thirteen Western States - Fiscal Year 2016

State	Amount	National Rank	Western Rank
Hawaii	\$6,478	6	1
California	6,118	8	2
Wyoming	5,533	13	3
WASHINGTON	5,141	15	4
Colorado	4,698	22	5
Oregon	4,586	24	6
Nevada	4,360	27	7
New Mexico	3,897	34	8
Montana	3,862	37	9
Alaska	3,831	39	10
Utah	3,818	40	11
Arizona	3,638	43	12
Idaho	3,579	45	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
2016	\$3,115	14	\$2,026	18	\$5,141	15
2015	2,930	20	1,919	19	4,849	17
2014	2,793	20	1,832	20	4,624	18
2013	2,726	20	1,751	21	4,478	20
2012	2,583	23	1,731	22	4,314	22
2011	2,582	18	1,688	24	4,270	20
2010	2,416	19	1,644	24	4,060	19
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

Table 10. Per Capita Property Taxes
Fiscal Years 2013 - 2016

State	FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank
New Jersey	3,004	1	3,054	1	3,080	1	3,134	1
New Hampshire	2,662	3	2,872	2	3,059	2	3,127	2
Connecticut	2,689	2	2,768	3	2,839	3	2,922	3
New York	2,500	4	2,607	4	2,700	4	2,784	4
Vermont	2,210	7	2,406	5	2,543	5	2,588	5
Rhode Island	2,278	5	2,315	6	2,343	7	2,419	6
Wyoming	2,234	6	2,287	7	2,358	6	2,389	7
Massachusetts	2,151	8	2,195	8	2,270	8	2,368	8
Maine	1,837	11	1,964	11	2,056	10	2,128	9
Illinois	1,990	9	2,033	9	2,084	9	2,116	10
Alaska	1,932	10	1,972	10	2,006	11	2,057	11
Nebraska	1,662	12	1,793	12	1,911	12	1,923	12
Texas	1,606	14	1,666	13	1,764	13	1,791	13
Wisconsin	1,649	13	1,663	14	1,621	14	1,628	14
Iowa	1,512	16	1,546	15	1,578	15	1,588	15
Minnesota	1,517	15	1,396	23	1,544	17	1,579	16
California	1,379	21	1,402	22	1,468	21	1,570	17
Virginia	1,419	19	1,469	18	1,532	18	1,554	18
Maryland	1,499	17	1,495	16	1,565	16	1,553	19
Montana	1,422	18	1,487	17	1,528	19	1,532	20
Kansas	1,407	20	1,441	19	1,446	22	1,491	21
Pennsylvania	1,365	23	1,430	20	1,482	20	1,477	22
Oregon	1,294	26	1,378	25	1,428	24	1,469	23
WASHINGTON	1,359	24	1,387	24	1,433	23	1,462	24
Colorado	1,367	22	1,417	21	1,411	25	1,448	25
Michigan	1,318	25	1,347	26	1,383	27	1,416	26
South Dakota	1,250	27	1,333	27	1,396	26	1,407	27
North Dakota	1,173	30	1,138	30	1,252	30	1,298	28
Florida	1,219	28	1,217	29	1,255	29	1,288	29
Ohio	1,186	29	1,239	28	1,274	28	1,266	30
South Carolina	1,061	31	1,103	32	1,146	31	1,180	31
Georgia	1,019	33	1,109	31	1,139	32	1,172	32
Hawaii	954	38	988	35	1,080	33	1,142	33
Arizona	1,030	32	1,012	33	1,055	34	1,078	34
Utah	985	35	991	34	995	35	1,039	35
Nevada	986	34	970	37	979	37	1,014	36
Mississippi	891	41	925	41	973	40	988	37
North Carolina	893	40	960	39	962	41	986	38
Missouri	967	37	976	36	995	36	974	39
Indiana	976	36	966	38	979	38	971	40
Idaho	905	39	954	40	978	39	962	41
West Virginia	792	45	863	42	886	42	910	42
Louisiana	823	43	846	44	873	43	889	43
Delaware	809	44	838	45	865	45	868	44
Tennessee	842	42	846	43	871	44	844	45
Kentucky	734	46	761	46	784	46	777	46
New Mexico	672	47	733	47	771	47	770	47
Arkansas	661	48	674	48	702	48	715	48
Oklahoma	606	49	633	49	684	49	702	49
Alabama	529	50	538	50	542	50	546	50
U.S. Average	\$1,443		\$1,481		\$1,532		\$1,568	

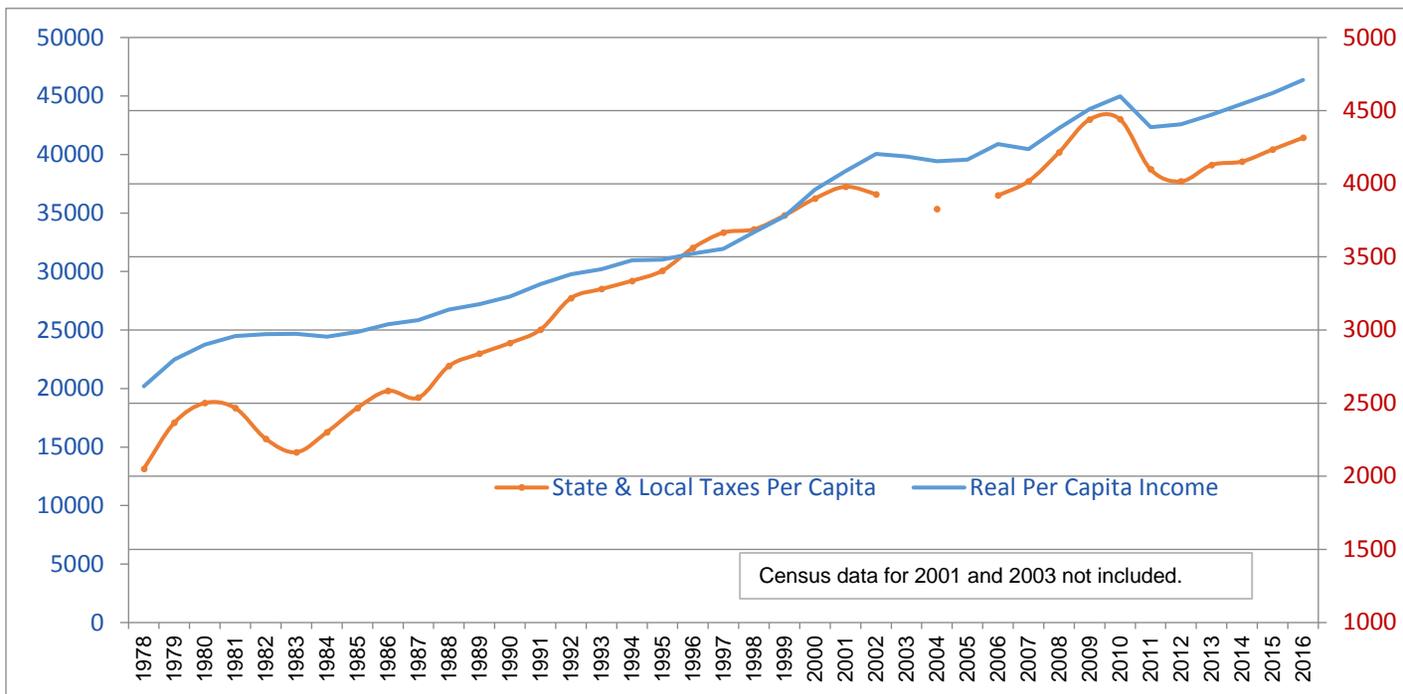
Table 11. Per Capita State and Local Sales Taxes
Fiscal Year 2016

State	General Sales Taxes [1]		Selective Sales Taxes [2]		Total Sales and Gross Receipts Taxes	
	Amount	Rank	Amount	Rank	Amount	Rank
Hawaii	2,411	1	930	3	\$3,341	1
WASHINGTON	2,386	2	783	7	3,169	2
Nevada	1,716	3	1,012	2	2,728	3
North Dakota	1,698	4	668	13	2,367	4
New York	1,501	7	690	11	2,191	5
South Dakota	1,572	6	588	19	2,160	6
Louisiana	1,599	5	534	26	2,133	7
Texas	1,448	10	599	16	2,047	8
Arkansas	1,490	8	500	31	1,990	9
New Mexico	1,473	9	456	37	1,929	10
Minnesota	1,048	25	864	5	1,912	11
Kansas	1,443	11	464	35	1,907	12
Tennessee	1,391	14	500	32	1,891	13
Illinois	1,089	24	787	6	1,876	14
California	1,341	15	508	30	1,849	15
Florida	1,210	18	588	18	1,798	16
Ohio	1,261	16	535	24	1,796	17
Wyoming	1,393	13	370	46	1,764	18
Arizona	1,409	12	343	49	1,752	19
Connecticut	1,044	26	667	14	1,711	20
Colorado	1,245	17	452	38	1,697	21
Vermont	616	45	1,073	1	1,688	22
Iowa	1,116	21	543	23	1,659	23
Mississippi	1,105	23	534	25	1,639	24
Indiana	1,105	22	532	27	1,638	25
Maryland	751	42	877	4	1,627	26
Pennsylvania	866	39	748	8	1,614	27
Rhode Island	922	36	683	12	1,605	28
Alabama	986	31	590	17	1,577	29
Maine	1,026	28	546	22	1,572	30
Oklahoma	1,155	19	383	45	1,538	31
Nebraska	1,148	20	355	48	1,502	32
New Jersey	1,034	27	458	36	1,492	33
West Virginia	718	43	741	10	1,459	34
North Carolina	992	30	441	39	1,433	35
Wisconsin	946	34	482	34	1,427	36
Kentucky	783	40	639	15	1,422	37
Missouri	1,009	29	396	44	1,405	38
Utah	947	32	434	42	1,381	39
Michigan	924	35	439	41	1,363	40
Massachusetts	896	37	441	40	1,337	41
Idaho	947	33	364	47	1,311	42
Georgia	890	38	407	43	1,297	43
Virginia	632	44	530	28	1,162	44
South Carolina	770	41	341	50	1,111	45
Alaska	318	46	492	33	810	46
New Hampshire	0	49	741	9	741	47
Delaware	0	47	588	20	588	48
Montana	0	48	556	21	556	49
Oregon	0	50	516	29	516	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 - 2015



**Table 12. Percentage of Reliance on
Major State and Local Taxes
Selected States - Fiscal Year 2016**

State	General Sales [1]	Selective Sales [2]	Property	Income	Other [3]
WASHINGTON	46%	15%	28%	---	10%
Oregon	---	11%	32%	45%	11%
Idaho	26%	10%	27%	29%	8%
California	22%	8%	26%	38%	6%
U.S. Average	24%	11%	31%	27%	7%

[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.

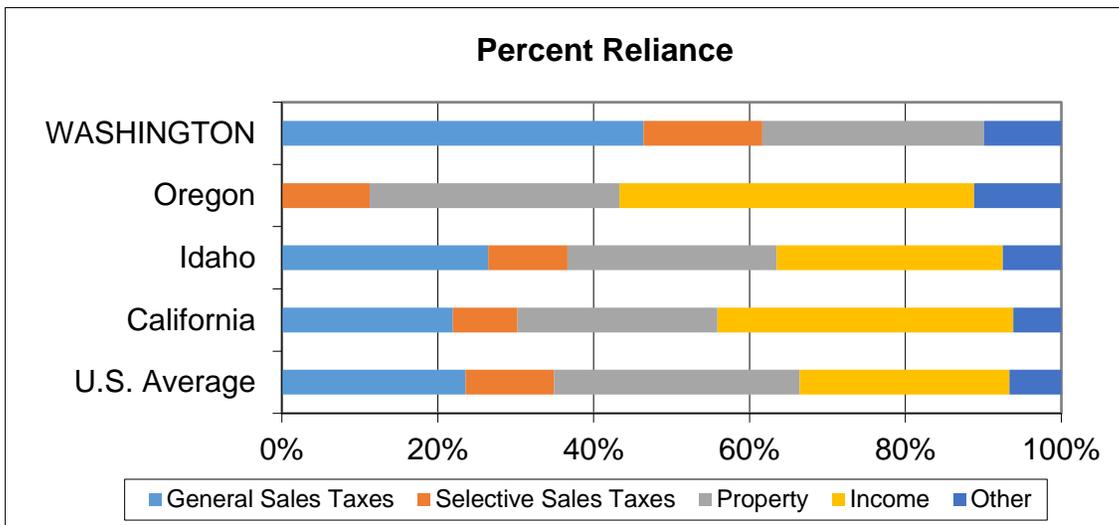


Table 13. 2018 Rates of Selected Major State Taxes

State	Retail Sales (State Rate %)	Corporation 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	4.540
Arkansas	6.500	1 to 6.5	6.900
California (b)	7.250	8.84	12.300
Colorado	2.900	4.63	4.630
Connecticut	6.350	8.25	6.900
Delaware	none	8.70	6.600
Florida	6.000	5.50	none
Georgia	4.000	6.00	6.000
Hawaii (c)	4.000	4.4 to 6.4	8.250
Idaho	6.000	7.40	7.400
Illinois	6.250	9.50	4.950
Indiana	7.000	6.00	3.230
Iowa	6.000	6 to 12	8.980
Kansas	6.500	4 to 7	5.200
Kentucky	6.000	4 to 6	6.000
Louisiana	5.000	4 to 8	6.000
Maine	5.500	3.5 to 8.93	7.150
Maryland	6.000	8.25	5.750
Massachusetts	6.250	8.00	5.100
Michigan	6.000	6.00	4.250
Minnesota	6.875	9.80	9.850
Mississippi	7.000	0 to 5	5.000
Missouri	4.225	6.25	6.000
Montana (d)	none	6.75	6.900
Nebraska	5.500	5.58 to 7.81	6.840
Nevada	6.850	none	none
New Hampshire	none	8.20	none
New Jersey (e)	6.625	9.00	8.970
New Mexico (c)	5.125	4.8 to 5.9	4.900
New York	4.000	6.50	6.850
North Carolina	4.750	3.00	5.500
North Dakota	5.000	1.41 to 4.31	2.900
Ohio	5.750	none	5.000
Oklahoma	4.500	6.00	5.000
Oregon	none	6.6 - 7.6	9.900
Pennsylvania	6.000	9.99	3.070
Rhode Island	7.000	7.00	5.990
South Carolina	6.000	5.00	7.000
South Dakota (c)	4.500	none	none
Tennessee	7.000	6.50	none
Texas	6.250	none	none
Utah (b)	5.950	5.00	5.000
Vermont	6.000	6 to 8.5	8.950
Virginia (b)	5.300	6.00	5.750
Washington	6.500	none	none
West Virginia	6.000	6.50	6.500
Wisconsin	5.000	7.90	7.650
Wyoming	4.000	none	none

Sales tax Notes:

Source: Compiled by FTA from various sources.

(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 (1.25%), 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.

Capital Gains Notes:

AK, FL, NV, NH, SD, TN, TX, WA, and WY have no state capital gains tax.

AL, AR, HI, IA, IN, LA, MD, MI, MT, ND, NM, NY, OH, SC, and WI either allow taxpayer to deduct their federal taxes from state taxable income, have local income taxes, or have special tax treatment of capital gains income.

Sources: Sales Tax Clearinghouse, Tax Foundation calculations, State Revenue Department websites.

Table 14. 2018 State Personal Income Tax Rates

State	Personal Income Tax Rates
	<i>State Rate</i>
Alabama	2 to 5%
Alaska	none
Arizona	2.59 to 4.54%
Arkansas	0.9 to 6.9%
California	1 to 13.3%
Colorado	4.63% of federal taxable income
Connecticut	3 to 6.99%
Delaware	2.2 to 6.6%
Florida	none
Georgia	1 to 6%
Hawaii	1.4 to 11.00%
Idaho	1.6 to 7.4%
Illinois	4.95% of federal taxable income
Indiana	3.23% of federal taxable income
Iowa	0.36 to 8.98%
Kansas	3.1 to 5.7%
Kentucky	2 to 6%
Louisiana	2 to 6%
Maine	5.8 to 7.15%
Maryland	2 to 5.75%
Massachusetts	5.10%
Michigan	4.25% of federal AGI with Modification
Minnesota	5.35 9.85%
Mississippi	3 to 5%
Missouri	1.5 to 5.9%
Montana	1 to 6.9%
Nebraska	2.46 to 6.84%
Nevada	none
New Hampshire	5.00%
New Jersey	1.4 to 8.97%
New Mexico	1.7 to 4.9%
New York	4 to 8.82%
North Carolina	5.499%
North Dakota	1.1 to 2.9%
Ohio	1.98 to 4.997%
Oklahoma	0.5 to 5%
Oregon	5 to 9.9%
Pennsylvania	3.07%
Rhode Island	3.75 to 5.99%
South Carolina	3 to 7%
South Dakota	none
Tennessee	5.00%
Texas	none
Utah	5.00%
Vermont	3.55 to 8.95%
Virginia	2 to 5.75%
Washington	none
West Virginia	3 to 6.5%
Wisconsin	4 to 7.65%
Wyoming	none
D.C.	4 to 8.95%

Table 15. Comparison of State/Local Retail Sales Taxes - 2018

STATE	Tax Rate (%)	Avg. Local Tax Rate (a)	Combined Tax Rate	Maximum Local Rate	EXEMPTIONS		
					Food (1)	Prescription Drugs	Nonprescription Drugs
ALABAMA	4.000	5.100	9.100	7.500		*	
ALASKA	0.000	1.760	1.760	7.500	--	--	--
ARIZONA	5.600	2.730	8.330	5.300	*	*	
ARKANSAS	6.500	2.910	9.410	5.125	1.5% (4)	*	
CALIFORNIA (3)	7.250	1.290	8.540	2.500	*	*	
COLORADO	2.900	4.620	7.520	8.300	*	*	
CONNECTICUT	6.350	0.000	6.350	0.000	*	*	
DELAWARE	0.000	0.000	0.000	0.000	--	--	--
FLORIDA	6.000	0.800	6.800	2.000	*	*	*
GEORGIA	4.000	3.150	7.150	4.900	* (4)	*	
HAWAII	4.000	0.350	4.350	0.500		*	
IDAHO	6.000	0.030	6.030	3.000		*	
ILLINOIS	6.250	2.450	8.700	4.750	0.01	0.01	0.01
INDIANA	7.000	0.000	7.000	0.000	*	*	
IOWA	6.000	0.800	6.800	1.000	*	*	
KANSAS	6.500	2.180	8.680	4.000		*	
KENTUCKY	6.000	0.000	6.000	0.000	*	*	
LOUISIANA	5.000	5.020	10.020	7.000	* (4)	*	
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	0.550	7.420	2.000	*	*	*
MISSISSIPPI	7.000	0.070	7.070	1.000		*	
MISSOURI	4.225	3.800	8.030	5.390	1.225	*	
MONTANA	0.000	0.000	0.000	0.000	--	--	--
NEBRASKA	5.500	1.390	6.890	2.000	*	*	
NEVADA (6)	6.850	1.290	8.140	1.420	*	*	
NEW HAMPSHIRE	0.000	0.000	0.000	0.000	--	--	--
NEW JERSEY	6.625	-0.030	6.600	3.310	*	*	*
NEW MEXICO	5.125	2.540	7.660	4.125	*	*	
NEW YORK	4.000	4.490	8.490	4.875	*	*	*
NORTH CAROLINA	4.750	2.200	6.950	2.750	* (4)	*	
NORTH DAKOTA	5.000	1.800	6.800	3.500	*	*	
OHIO	5.750	1.400	7.150	2.250	*	*	
OKLAHOMA	4.500	4.410	8.910	6.500		*	
OREGON	0.000	0.000	0.000	0.000	--	--	--
PENNSYLVANIA	6.000	0.340	6.340	2.000		*	
RHODE ISLAND	7.000	0.000	7.000	0.000	*	*	
SOUTH CAROLINA	6.000	1.370	7.370	3.000	*	*	
SOUTH DAKOTA	4.500	1.900	6.400	4.500		*	
TENNESSEE	7.000	2.460	9.460	2.750	5% (4)	*	
TEXAS	6.250	1.920	8.170	2.000	*	*	*
UTAH	5.950	0.820	6.770	2.650	3.0% (5)	*	
VERMONT	6.000	0.180	6.180	1.000	*	*	*
VIRGINIA	5.300	0.330	5.630	0.700	2.5% (2)	*	*
WASHINGTON	6.500	2.680	9.180	3.900	*	*	
WEST VIRGINIA	6.000	0.370	6.370	1.000	*	*	
WISCONSIN	5.000	0.420	5.420	1.750	*	*	
WYOMING	4.000	1.460	5.460	2.000	*	*	
DIST. OF COLUMBIA	5.750	0.000	5.750	0.000	*	*	*

* -- 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) New Jersey rate scheduled to decrease to 6.625%, 1/1/18; Louisiana will decrease to 4%, 7/1/18

(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, 2018

State	Cigarette Tax \$ Per Pack	State	Gasoline Tax ¢ Per Gallon
Alabama (a)	0.675	Alabama 1	18.000
Alaska	2.000	Alaska	8.950
Arizona	2.000	Arizona	19.000
Arkansas	1.150	Arkansas	21.800
California	2.870	California	46.700
Colorado	0.840	Colorado	22.000
Connecticut	4.350	Connecticut	25.000
Delaware	2.100	Delaware	23.000
Dist. of Columbia (e)	2.500	Dist. of Columbia	23.500
Florida (b)	1.339	Florida 2	31.425
Georgia	0.370	Georgia 3	26.800
Hawaii	3.200	Hawaii 1	16.000
Idaho	0.570	Idaho	33.000
Illinois (a)	1.980	Illinois 1	20.100
Indiana	0.995	Indiana	28.000
Iowa	1.360	Iowa	30.500
Kansas	1.290	Kansas	25.030
Kentucky	0.600	Kentucky	26.000
Louisiana	1.080	Louisiana	20.125
Maine	2.000	Maine	30.000
Maryland	2.000	Maryland 3	33.800
Massachusetts	3.510	Massachusetts	24.000
Michigan	2.000	Michigan	26.300
Minnesota	3.040	Minnesota	28.600
Mississippi	0.680	Mississippi	18.400
Missouri (a)	0.170	Missouri	17.300
Montana	1.700	Montana	31.500
Nebraska	0.640	Nebraska	29.300
Nevada	1.800	Nevada 1	23.805
New Hampshire	1.780	New Hampshire	23.825
New Jersey	2.700	New Jersey	37.100
New Mexico	1.660	New Mexico	18.875
New York (a)	4.350	New York	24.200
North Carolina	0.450	North Carolina	35.350
North Dakota	0.440	North Dakota	23.000
Ohio	1.600	Ohio	28.000
Oklahoma	1.030	Oklahoma	17.000
Oregon	1.330	Oregon 1	34.000
Pennsylvania	2.600	Pennsylvania	57.600
Rhode Island	4.250	Rhode Island	34.000
South Carolina	0.570	South Carolina	16.750
South Dakota	1.530	South Dakota 1	30.000
Tennessee (a) (c)	0.620	Tennessee 1	25.400
Texas	1.410	Texas	20.000
Utah	1.700	Utah	29.400
Vermont	3.080	Vermont 3	30.720
Virginia (a)	0.300	Virginia 1	16.200
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
U. S. Median	1.600	Federal	18.400

SOURCE: Compiled by FTA from various sources.

Cigarette Tax

- (a) Counties and cities may impose an additional tax on a pack of cigarettes: in Alabama, 1¢ to 25¢; Illinois, 10¢ to \$4.18; Missouri, 4¢ to 7¢; New York City,
- (b) Florida's rate includes a surcharge of \$1 per pack.
- (c) Dealers pay an additional enforcement and administrative fee of 0.05¢ in Tennessee.
- (d) In addition, Minnesota imposes an in lieu cigarette sales tax determined annually by the Department. The current rate is 57.4¢ through December 31, 20
- (e) In addition, District of Columbia imposes an in lieu cigarette sales tax calculated every March 31. The current rate is 44¢.

Gasoline Tax

¹ Tax rates do not include local option taxes. In AL, 1 - 3 cents; HI, 8.8 to 18.0 cent; IL, 5 cents in Chicago and 6 cents in Cook county (gasoline only); NV, 4.0 to 9.0 cents; OR, 1 to 5 cents; SD and TN, one cent; and VA 2.1%.

² Local taxes for gasoline and gasohol vary from 0 cents to 6.0 cents. Includes Inspection Fee, SCETS, & Statewide Local Tax.

³ Portion of the rate is adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation.

Table 17 State and Local Taxes as a Percent of Gross Domestic Product
Fiscal Years 2012 - 2016

State	Amount					Rank				
	2012	2013	2014	2015	2016	2012	2013	2014	2015	2016
New York	11.7%	11.9%	12.0%	11.8%	11.8%	3	1	2	4	1
Vermont	11.4%	11.6%	11.9%	12.0%	11.8%	4	4	3	2	2
Maine	11.7%	11.8%	11.6%	11.9%	11.7%	2	2	4	3	3
Hawaii	10.3%	10.8%	10.5%	10.6%	10.9%	8	7	7	5	4
New Jersey	10.5%	10.6%	10.6%	10.6%	10.5%	5	8	6	6	5
Rhode Island	10.3%	10.3%	10.2%	10.2%	10.2%	7	9	8	10	6
Connecticut	10.4%	10.8%	10.7%	10.5%	10.1%	6	6	5	7	7
Minnesota	9.6%	10.1%	9.6%	10.0%	9.9%	12	10	12	11	8
Mississippi	9.6%	9.9%	10.0%	10.3%	9.9%	13	13	9	9	9
West Virginia	10.0%	10.0%	10.0%	10.4%	9.9%	9	11	10	8	10
Arkansas	9.5%	9.4%	9.4%	9.7%	9.8%	14	15	14	12	11
Maryland	9.4%	9.5%	9.5%	9.6%	9.5%	16	14	13	13	12
North Dakota	9.8%	11.6%	12.1%	12.4%	9.4%	10	3	1	1	13
California	8.6%	9.2%	9.0%	9.1%	9.1%	21	17	16	17	14
Illinois	9.7%	10.0%	9.8%	9.5%	9.1%	11	12	11	15	15
Pennsylvania	8.9%	8.9%	8.8%	8.9%	8.9%	18	18	18	19	16
Wisconsin	9.4%	9.4%	9.1%	8.9%	8.8%	15	16	15	20	17
Massachusetts	8.5%	8.8%	8.8%	8.8%	8.7%	25	21	17	21	18
New Mexico	8.4%	8.3%	8.8%	9.3%	8.7%	29	29	19	16	19
Kentucky	8.5%	8.5%	8.6%	8.8%	8.7%	27	26	23	22	20
Idaho	8.4%	8.4%	8.4%	8.7%	8.6%	31	28	27	23	21
Wyoming	9.0%	8.3%	8.8%	9.5%	8.6%	17	30	20	14	22
Montana	8.6%	8.9%	8.7%	9.0%	8.5%	24	20	22	18	23
Nevada	8.4%	8.6%	8.5%	8.3%	8.5%	28	24	25	27	24
Kansas	8.9%	8.9%	8.6%	8.4%	8.4%	19	19	24	25	25
Michigan	8.7%	8.6%	8.4%	8.5%	8.3%	20	23	26	24	26
Ohio	8.5%	8.7%	8.3%	8.4%	8.3%	26	22	28	26	27
New Hampshire	7.9%	8.0%	8.1%	8.2%	8.3%	35	34	33	31	28
Iowa	8.6%	8.5%	8.0%	8.2%	8.2%	22	27	35	30	29
Nebraska	8.0%	8.1%	8.1%	8.2%	8.2%	34	33	30	29	30
Arizona	8.4%	8.5%	8.0%	8.1%	8.1%	30	25	34	33	31
Oregon	7.5%	7.8%	8.1%	8.1%	8.1%	43	37	31	32	32
South Carolina	8.2%	8.3%	8.2%	8.3%	8.1%	32	31	29	28	33
Colorado	7.7%	7.8%	7.7%	7.9%	7.9%	37	36	36	34	34
Virginia	7.5%	7.7%	7.6%	7.8%	7.8%	42	39	37	36	35
Florida	8.6%	8.2%	8.1%	7.8%	7.7%	23	32	32	35	36
WASHINGTON	7.6%	7.6%	7.5%	7.5%	7.7%	41	42	41	43	37
North Carolina	7.9%	7.8%	7.6%	7.6%	7.7%	36	38	38	42	38
Louisiana	7.0%	7.4%	7.4%	7.6%	7.7%	46	44	43	39	39
Alabama	7.7%	7.6%	7.5%	7.6%	7.6%	38	41	40	37	40
Missouri	7.7%	7.5%	7.5%	7.6%	7.6%	39	43	42	41	41
Oklahoma	7.6%	7.2%	7.0%	7.6%	7.5%	40	46	46	38	42
Indiana	8.2%	8.0%	7.6%	7.6%	7.4%	33	35	39	40	43
Utah	7.5%	7.7%	7.3%	7.3%	7.2%	44	40	44	44	44
Georgia	7.4%	7.3%	7.1%	7.1%	7.1%	45	45	45	45	45
Texas	6.8%	6.7%	6.8%	7.0%	7.0%	49	49	49	46	46
South Dakota	6.7%	6.6%	6.9%	7.0%	7.0%	50	50	47	47	47
Tennessee	7.0%	7.0%	6.8%	6.8%	6.7%	47	47	48	48	48
Delaware	6.8%	7.0%	6.2%	6.4%	6.4%	48	48	50	49	49
Alaska	14.3%	11.4%	8.7%	4.9%	5.6%	1	5	21	50	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 2016

