



COMPARATIVE STATE & LOCAL TAXES

Fiscal Year 2018

WASHINGTON STATE DEPARTMENT OF REVENUE
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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 2018 were posted to the [Census Bureau Internet](#) site in October 2020.

For Fiscal Year 2018, state and local taxes in Washington State equaled \$43.8 billion. This figure includes all state and local taxes, according to the definitions used by the Census Bureau. The majority of Washington's taxes \$26.6 billion went to state government, while \$17.2 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, 2019. State tax receipts, for all states, in Fiscal Year 2018 were approximately 8.1 percent higher than Fiscal Year 2017. State tax receipts, for Washington were approximately 10.7 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 2017 (when Fiscal Year 2018 began) compiled by the BEA is used. Calendar year 2017 personal income for Washington was \$433 billion.

Taxes in relation to personal income produces a Fiscal Year 2018 Washington tax burden of \$100.90 for each \$1,000 of personal income or about 10.1 percent of personal income in Fiscal Year 2018. By this measure, Washington ranks 24th in the nation and 5th among the 13 western states.

Washington's average tax burden remains below the national average of \$101.82.

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 2018 calculations, this report uses September 2020 U.S. Bureau of Economic Analysis (BEA) population reports for each state – Washington's population was identified as 7,423,362 (2017). This results in a per capita state and local tax amount of \$5,896, which is above the national average of \$5,152 and gives Washington a ranking among the 50 states of 12th for Fiscal Year 2018. 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 2018 are available from the BEA. The calendar year 2017 GDP total for Washington was \$527.7 billion. Taxes as a percent of GDP for Washington were 8.3 percent and Washington ranked 35th 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 \$107.09 in 2007 to a low of \$92.91 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 2018, Washington's tax burden is \$100.90 resulting in a ranking of 24th.

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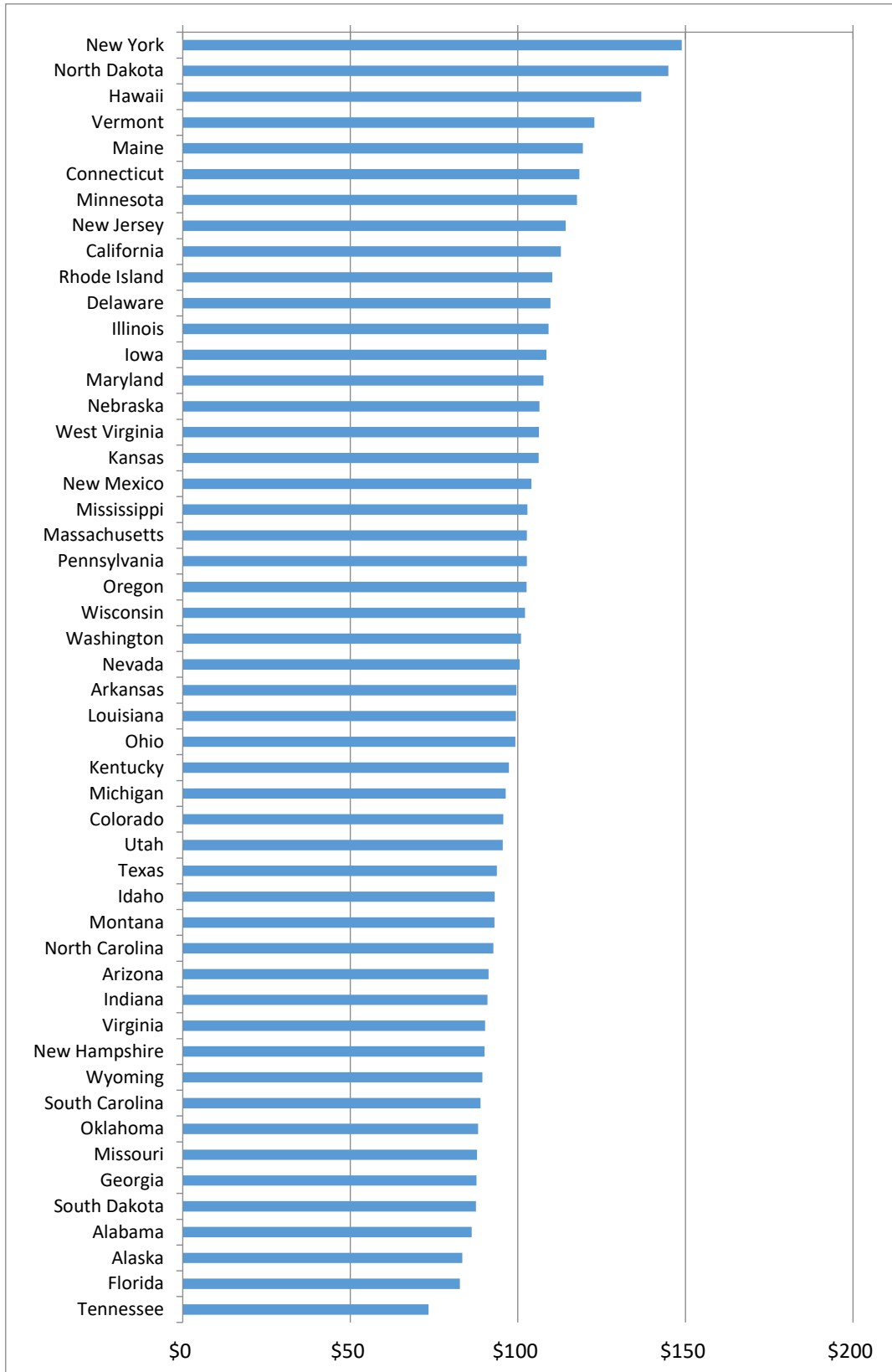
Table 1. State and Local Taxes Per \$1,000 Personal Income
Fiscal Years 2014 - 2018

State	Amount					Rank				
	2014	2015	2016	2017	2018	2014	2015	2016	2017	2018
New York	156.67	154.56	152.69	147.58	148.90	2	2	1	1	1
North Dakota	185.40	167.58	123.71	129.02	144.93	1	1	3	3	2
Hawaii	128.28	130.29	131.29	129.47	136.86	4	3	2	2	3
Vermont	122.11	121.48	120.19	120.99	122.82	5	4	4	4	4
Maine	119.93	120.94	119.60	118.86	119.38	7	5	5	5	5
Connecticut	114.04	111.14	107.32	110.49	118.35	11	13	10	8	6
Minnesota	118.20	119.23	117.34	117.36	117.61	8	6	6	6	7
New Jersey	115.68	114.72	110.63	113.11	114.24	9	8	8	7	8
California	111.96	113.23	109.76	107.30	112.82	15	9	9	12	9
Rhode Island	112.07	111.95	111.15	109.82	110.24	14	11	7	9	10
Delaware	100.70	104.98	100.28	100.95	109.74	27	19	23	22	11
Illinois	121.00	115.30	106.88	109.64	109.12	6	7	12	10	12
Iowa	104.51	106.28	105.87	107.67	108.50	20	16	14	11	13
Maryland	106.16	107.73	107.29	106.44	107.64	17	15	11	13	14
Nebraska	104.81	103.32	101.15	103.76	106.45	19	22	18	16	15
West Virginia	112.83	112.52	106.08	105.79	106.24	12	10	13	14	16
Kansas	95.85	94.37	96.42	97.92	106.17	33	32	27	28	17
New Mexico	112.68	111.16	98.40	103.92	104.04	13	12	25	15	18
Mississippi	103.52	105.74	102.48	102.58	102.84	23	18	15	20	19
Massachusetts	105.46	106.12	102.29	100.48	102.71	18	17	17	25	20
Pennsylvania	101.09	101.14	100.35	100.58	102.65	26	25	21	23	21
Oregon	103.79	104.24	100.81	102.58	102.64	21	20	19	19	22
Wisconsin	106.50	103.81	102.32	103.10	102.14	16	21	16	17	23
Washington	95.83	94.13	95.51	97.44	100.90	34	33	28	30	24
Nevada	103.36	101.35	99.04	101.45	100.51	24	24	24	21	25
Arkansas	103.70	101.07	100.33	99.54	99.55	22	26	22	26	26
Louisiana	95.71	92.85	91.07	100.52	99.41	35	35	34	24	27
Ohio	102.50	102.38	100.80	102.68	99.22	25	23	20	18	28
Kentucky	100.64	100.21	97.84	98.25	97.34	28	27	26	27	29
Michigan	95.86	97.04	94.20	94.02	96.39	32	30	32	32	30
Colorado	93.65	90.83	90.28	94.75	95.61	38	38	36	31	31
Utah	97.19	97.04	95.44	97.88	95.46	29	29	29	29	32
Texas	94.06	90.75	88.73	92.18	93.69	37	39	39	35	33
Idaho	90.37	91.22	90.18	93.32	93.08	42	37	37	34	34
Montana	96.50	97.52	88.47	89.67	93.00	30	28	41	38	35
North Carolina	96.07	95.88	94.88	93.60	92.69	31	31	31	33	36
Arizona	92.88	90.65	92.25	91.35	91.24	39	40	33	36	37
Indiana	94.38	93.09	91.00	90.65	90.93	36	34	35	37	38
Virginia	86.87	88.57	86.99	89.66	90.17	43	42	43	39	39
New Hampshire	85.30	88.48	88.49	88.47	90.04	45	43	40	41	40
Wyoming	115.43	110.68	95.17	88.68	89.39	10	14	30	40	41
South Carolina	92.17	91.95	87.75	87.98	88.84	40	36	42	44	42
Oklahoma	82.99	83.24	80.03	83.85	88.11	48	46	47	47	43
Missouri	86.15	87.04	85.94	86.52	87.78	44	44	44	45	44
Georgia	91.15	89.53	88.88	88.30	87.68	41	41	38	43	45
South Dakota	82.00	81.99	84.02	88.47	87.48	49	47	46	42	46
Alabama	83.25	84.12	84.92	85.44	86.18	47	45	45	46	47
Alaska	130.75	75.48	63.40	72.60	83.41	3	50	50	50	48
Florida	84.04	81.02	79.48	81.84	82.69	46	48	48	48	49
Tennessee	78.90	80.36	78.17	75.42	73.32	50	49	49	49	50
U.S. Average	\$104.30	\$102.41	\$98.95	\$100.08	\$101.82					

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

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Chart 1. State and Local Taxes Per \$1,000 Personal Income
Fiscal Year 2018



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Table 2
State & Local Taxes Per \$1,000 Personal Income
Thirteen Western States - Fiscal Year 2018

State	Amount	National Rank	Western Rank
Hawaii	\$136.86	3	1
California	112.82	9	2
New Mexico	104.04	18	3
Oregon	102.64	22	4
WASHINGTON	100.90	24	5
Nevada	100.51	25	6
Colorado	95.61	31	7
Utah	95.46	32	8
Idaho	93.08	34	9
Montana	93.00	35	10
Arizona	91.24	37	11
Wyoming	89.39	41	12
Alaska	83.41	48	13

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**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
2018	\$ 61.26	26	\$ 39.64	21	\$ 100.90	24
2017	58.95	29	38.49	26	97.44	30
2016	57.73	31	37.78	26	95.51	28
2015	56.82	34	37.31	30	94.13	33
2014	57.82	32	38.00	29	95.83	34
2013	57.06	36	36.66	32	93.72	36
2012	57.79	34	38.77	30	96.56	35
2011	60.51	28	39.55	29	100.05	34
2010	57.57	31	39.18	33	96.76	37
2009	56.11	32	36.80	34	92.91	37

Table 4. Property Taxes Per \$1,000 Personal Income
Fiscal Years 2015 - 2018

State	FY 2015		FY 2016		FY 2017		FY 2018	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank
New Hampshire	58.29	1	57.47	1	58.77	1	57.42	1
Vermont	53.25	2	52.34	2	53.02	2	52.97	2
New Jersey	52.89	3	51.34	3	52.67	3	51.98	3
Maine	48.10	5	48.39	5	48.05	4	48.46	4
Rhode Island	48.56	4	48.43	4	47.51	5	46.29	5
New York	47.39	6	47.37	6	47.16	6	45.82	6
Connecticut	42.76	7	42.82	7	43.14	7	43.28	7
Illinois	41.58	8	41.40	9	42.60	8	41.78	8
Texas	38.19	10	39.43	10	41.47	9	41.25	9
Nebraska	38.18	11	37.96	11	39.25	11	39.88	10
Alaska	35.91	15	35.71	13	37.57	12	38.01	11
Massachusetts	37.84	12	37.23	12	37.27	13	37.61	12
Montana	36.35	13	35.18	14	36.52	14	37.33	13
Iowa	34.81	16	34.29	16	35.21	15	35.78	14
Wyoming	40.74	9	41.51	8	39.67	10	35.52	15
Wisconsin	35.91	14	34.81	15	34.89	16	34.20	16
Kansas	30.82	19	31.85	19	32.50	18	32.86	17
Oregon	33.47	17	32.65	17	32.36	19	32.22	18
South Dakota	29.21	24	28.72	24	33.66	17	32.06	19
Michigan	33.27	18	32.50	18	31.68	21	31.91	20
North Dakota	21.88	42	24.16	37	31.94	20	31.39	21
Virginia	30.11	22	29.48	22	30.85	22	30.69	22
Minnesota	30.55	20	30.17	20	30.36	23	30.21	23
Pennsylvania	29.73	23	29.31	23	29.54	26	29.74	24
Colorado	27.16	33	27.77	30	29.83	25	29.47	25
South Carolina	30.18	21	29.89	21	29.99	24	29.03	26
Ohio	28.81	25	28.43	26	29.16	28	29.00	27
Mississippi	27.61	31	28.01	29	28.46	29	28.98	28
Florida	28.61	27	28.53	25	29.38	27	28.78	29
WASHINGTON	27.80	30	27.18	32	27.32	33	28.54	30
Maryland	28.67	26	27.30	31	26.88	34	27.93	31
California	28.19	29	28.20	27	27.84	30	27.82	32
Georgia	28.60	28	28.19	28	27.48	31	27.10	33
Arizona	27.20	32	27.02	33	27.36	32	26.84	34
Hawaii	22.91	40	23.15	39	24.09	38	25.34	35
Idaho	25.18	35	24.41	36	25.64	35	24.65	36
Utah	25.61	34	25.37	34	24.89	37	24.62	37
West Virginia	24.16	36	24.52	35	25.35	36	24.23	38
Missouri	23.25	39	22.70	41	23.46	40	23.72	39
Indiana	22.61	41	22.38	42	23.94	39	22.97	40
North Carolina	24.03	37	23.60	38	23.01	41	22.61	41
Nevada	23.72	38	23.01	40	22.73	42	22.33	42
New Mexico	20.65	44	19.18	46	20.31	45	20.95	43
Kentucky	20.26	46	19.93	44	20.93	44	20.71	44
Louisiana	20.39	45	20.77	43	21.19	43	20.30	45
Arkansas	18.06	48	17.88	48	18.37	48	18.67	46
Delaware	18.86	47	18.14	47	19.06	46	18.48	47
Tennessee	21.33	43	19.74	45	18.66	47	17.84	48
Oklahoma	14.75	49	15.83	49	17.52	49	17.64	49
Alabama	14.30	50	14.26	50	14.76	50	14.60	50
U.S. Average	\$31.05		\$30.80		\$31.51		\$31.24	

Table 5. Per Capita Personal Income
Calendar Years 2016 - 2019

State	2016		2017		2018		2019	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank
Connecticut	69,919	1	71,740	1	74,855	1	77,289	1
Massachusetts	65,725	2	68,442	2	71,801	2	74,187	2
New York	61,401	4	65,814	3	68,657	3	71,717	3
New Jersey	62,842	3	64,983	4	67,845	4	70,471	4
California	58,048	6	60,549	6	63,720	5	66,619	5
WASHINGTON	55,802	9	58,437	8	62,209	7	64,758	6
Maryland	59,011	5	60,758	5	62,708	6	64,640	7
New Hampshire	56,513	7	58,759	7	61,471	8	63,502	8
Alaska	56,302	8	57,394	9	60,355	10	62,806	9
Wyoming	54,168	10	56,524	10	60,689	9	62,189	10
Colorado	52,475	13	55,604	12	58,896	11	61,157	11
Virginia	53,792	11	55,631	11	57,964	12	59,657	12
Minnesota	53,083	12	54,960	13	57,371	13	58,834	13
Illinois	52,417	14	54,252	14	57,145	14	58,764	14
Pennsylvania	51,818	16	53,306	16	56,032	15	58,032	15
North Dakota	51,832	15	52,736	17	55,788	16	57,232	16
Hawaii	51,170	17	53,433	15	55,214	17	57,015	17
Rhode Island	50,655	18	52,644	18	54,431	18	56,362	18
Vermont	50,420	19	51,697	19	53,531	19	55,293	19
Nebraska	49,615	20	50,645	21	52,890	21	54,515	20
Delaware	48,836	21	50,798	20	52,930	20	54,485	21
South Dakota	48,724	22	49,787	22	52,633	22	53,962	22
Kansas	47,390	24	48,883	24	51,261	25	53,426	23
Wisconsin	47,598	23	49,264	23	51,628	23	53,227	24
Oregon	46,586	25	48,762	25	51,500	24	53,191	25
Texas	45,803	28	48,394	27	51,136	26	52,813	26
Florida	46,073	27	48,504	26	50,964	27	52,426	27
Iowa	46,547	26	47,662	28	50,175	28	51,865	28
Nevada	45,351	29	47,650	29	50,000	29	51,161	29
Maine	44,832	31	46,565	31	48,792	30	50,634	30
Ohio	45,226	30	46,829	30	48,747	31	50,199	31
Montana	44,024	34	46,199	32	48,194	32	49,747	32
Michigan	44,637	32	45,948	33	47,777	33	49,228	33
Utah	42,375	40	44,178	39	47,008	37	48,939	34
Tennessee	43,626	36	45,233	36	47,210	35	48,684	35
Indiana	43,672	35	45,244	35	47,321	34	48,678	36
Missouri	44,318	33	45,342	34	47,109	36	48,656	37
Georgia	42,896	37	44,894	37	46,957	38	48,236	38
North Carolina	42,816	38	44,409	38	46,216	39	47,766	39
Louisiana	42,528	39	43,932	40	46,207	40	47,460	40
Oklahoma	41,887	41	43,794	41	45,843	41	47,341	41
Arizona	40,801	42	42,590	42	44,597	42	46,058	42
Idaho	40,567	44	42,268	43	44,554	43	45,968	43
South Carolina	40,569	43	42,227	44	43,912	44	45,438	44
Arkansas	40,385	45	41,657	45	43,325	45	44,629	45
Alabama	39,536	47	41,030	46	42,710	46	44,145	46
Kentucky	39,754	46	40,904	47	42,338	47	43,770	47
New Mexico	39,025	48	39,747	48	41,670	48	43,326	48
West Virginia	37,099	49	38,927	49	41,192	49	42,315	49
Mississippi	35,672	50	36,536	50	37,852	50	38,914	50
U.S. Average	\$48,323		\$50,129		\$52,507		\$54,235	

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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.	
2018	\$100.90	\$101.82	24	1989	\$118.76	\$115.63	16
2017	97.44	100.08	30	1988	117.04	115.62	18
2016	95.51	98.95	28	1987	114.99	114.79	19
2015	94.13	102.41	33	1986	113.89	112.36	16
2014	95.83	104.30	34	1985	108.47	112.79	25
2013	93.72	103.60	36	1984	112.85	112.97	21
2012	96.56	105.25	35	1983	109.22	106.85	16
2011	100.05	107.23	34	1982	101.80	110.70	34
2010	96.76	105.31	37	1981	100.45	113.05	39
				1980	108.75	115.73	28
2009	92.91	103.71	37				
2008	102.47	112.61	32	1979	121.44	120.29	22
2007	107.09	111.62	29	1978	127.34	127.51	17
2006	106.61	112.20	34	1977	122.27	128.05	23
2005	101.47	108.55	37	1976	118.68	125.27	25
2004	106.27	110.33	29	1975	120.65	122.84	20
2003	n.a.	n.a.	n.a.	1974	122.38	123.58	18
2002	100.90	103.98	32	1973	127.97	129.47	19
2001	n.a.	n.a.	n.a.	1972	128.26	126.94	18
2000	107.53	112.28	32	1971	122.83	118.87	21
				1970	115.33	116.58	24
1999	111.25	110.48	20				
1998	115.00	111.70	17	1969	115.49	112.20	22
1997	117.49	111.43	11	1968	114.70	108.10	18
1996	119.79	112.99	12	1967	112.12	105.50	18
1995	123.00	116.94	11	1966	115.49	106.63	17
1994	121.24	116.71	15	1965	111.84	104.36	20
1993	117.95	115.62	17	1964	109.19	103.52	20
1992	122.17	115.38	11	1963	105.15	96.50	18
1991	121.75	112.67	9	1962	101.74	94.44	16
1990	122.98	114.84	10	1961	100.68	93.86	19
				1960	98.43	90.29	21

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

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Chart 2. State and Local Taxes Per \$1,000 of Personal Income
Washington and All States Average 1978 - 2018

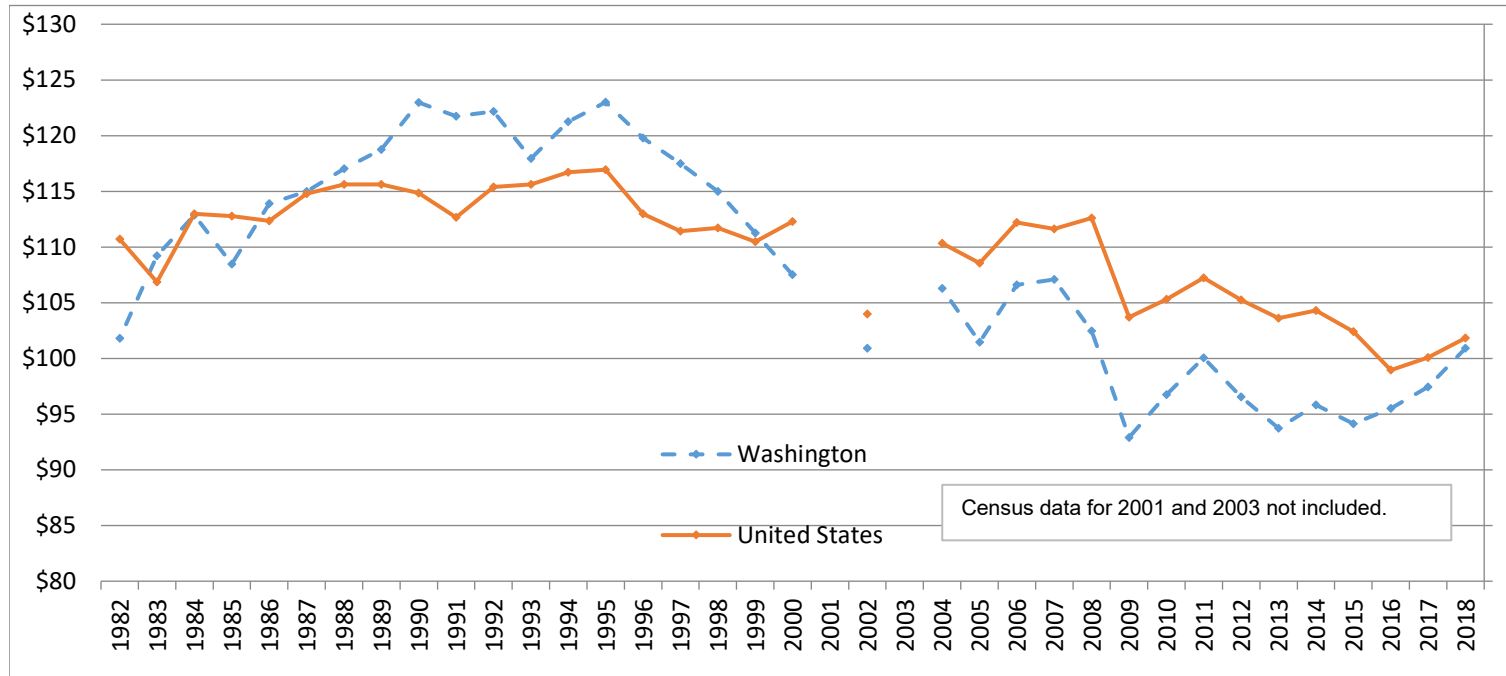


Table 7. State and Local Taxes Per Capita
Fiscal Years 2015 - 2018

State	FY 2015		FY 2016		FY 2017		FY 2018	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank
New York	8,772	2	9,046	1	9,061	1	9,800	1
Connecticut	7,390	3	7,337	2	7,726	2	8,490	2
North Dakota	9,437	1	6,651	4	6,687	4	7,643	3
New Jersey	6,730	4	6,765	3	7,108	3	7,424	4
Hawaii	6,157	7	6,497	6	6,625	5	7,313	5
Massachusetts	6,363	5	6,508	5	6,604	6	7,030	6
California	5,929	9	6,128	8	6,229	9	6,831	7
Maryland	5,892	10	6,119	9	6,281	7	6,540	8
Minnesota	5,992	8	6,143	7	6,230	8	6,464	9
Vermont	5,807	11	5,937	10	6,100	10	6,349	10
Illinois	5,703	12	5,531	12	5,747	11	5,920	11
WASHINGTON	4,848	17	5,145	15	5,437	13	5,896	12
Rhode Island	5,393	13	5,551	11	5,563	12	5,804	13
Delaware	4,829	18	4,815	20	4,930	20	5,575	14
Maine	5,058	14	5,217	14	5,329	14	5,559	15
Pennsylvania	4,899	16	5,058	17	5,212	15	5,472	16
Nebraska	5,058	15	5,131	16	5,148	16	5,391	17
Colorado	4,606	22	4,717	22	4,972	19	5,317	18
New Hampshire	4,660	21	4,826	19	5,000	18	5,290	19
Kansas	4,424	25	4,565	24	4,640	26	5,190	20
Iowa	4,761	19	4,901	18	5,012	17	5,171	21
Wyoming	6,277	6	5,408	13	4,804	23	5,053	22
Wisconsin	4,666	20	4,794	21	4,907	21	5,032	23
Virginia	4,496	23	4,588	23	4,823	22	5,016	24
Oregon	4,429	24	4,553	25	4,779	24	5,005	25
Nevada	4,207	28	4,389	27	4,601	27	4,789	26
Alaska	4,214	27	3,654	43	4,087	33	4,787	27
Ohio	4,377	26	4,476	26	4,644	25	4,647	28
Texas	4,202	29	4,131	28	4,222	30	4,534	29
Michigan	3,993	33	4,096	29	4,197	31	4,429	30
Louisiana	3,963	34	3,907	34	4,275	29	4,367	31
South Dakota	3,850	36	4,090	30	4,310	28	4,355	32
Montana	4,086	31	3,860	37	3,947	38	4,297	33
Utah	3,739	41	3,904	35	4,148	32	4,217	34
Arkansas	3,867	35	3,964	32	4,020	35	4,147	35
West Virginia	4,068	32	3,931	33	3,925	39	4,136	36
New Mexico	4,136	30	3,771	39	4,055	34	4,135	37
North Carolina	3,842	37	3,970	31	4,008	36	4,116	38
Indiana	3,826	38	3,881	36	3,959	37	4,114	39
Florida	3,495	45	3,598	45	3,770	44	4,011	40
Kentucky	3,766	40	3,835	38	3,906	40	3,982	41
Missouri	3,636	43	3,708	41	3,835	41	3,980	42
Georgia	3,563	44	3,716	40	3,788	42	3,936	43
Idaho	3,458	48	3,588	46	3,786	43	3,934	44
Arizona	3,467	46	3,664	42	3,727	45	3,886	45
Oklahoma	3,791	39	3,537	47	3,512	48	3,859	46
Mississippi	3,653	42	3,608	44	3,659	46	3,758	47
South Carolina	3,459	47	3,462	48	3,569	47	3,752	48
Alabama	3,135	50	3,303	50	3,378	49	3,536	49
Tennessee	3,279	49	3,332	49	3,290	50	3,316	50
U.S. Average	\$4,753		\$4,746		\$4,871		\$5,152	

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Table 8. State and Local Taxes Per Capita
Thirteen Western States - Fiscal Year 2018

State	Amount	National Rank	Western Rank
Hawaii	\$7,313	5	1
California	6,831	7	2
WASHINGTON	5,896	12	3
Colorado	5,317	18	4
Wyoming	5,053	22	5
Oregon	5,005	25	6
Nevada	4,789	26	7
Alaska	4,787	27	8
Montana	4,297	33	9
Utah	4,217	34	10
New Mexico	4,135	37	11
Idaho	3,934	44	12
Arizona	3,886	45	13

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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
2018	\$3,580	12	\$2,316	14	\$5,896	12
2017	3,290	12	2,148	18	5,437	13
2016	3,110	14	2,035	18	5,145	15
2015	2,926	20	1,921	19	4,848	17
2014	2,793	20	1,835	20	4,628	18
2013	2,724	21	1,750	21	4,474	21
2012	2,582	24	1,732	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	1,640	25	4,140	19

Table 10. Per Capita Property Taxes
Fiscal Years 2015 - 2018

State	FY 2015		FY 2016		FY 2017		FY 2018	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank
New Jersey	3,103	1	3,139	1	3,310	2	3,378	1
New Hampshire	3,070	2	3,134	2	3,321	1	3,374	2
Connecticut	2,843	3	2,928	3	3,016	3	3,105	3
New York	2,690	4	2,806	4	2,896	4	3,016	4
Vermont	2,546	5	2,586	5	2,673	5	2,738	5
Massachusetts	2,269	8	2,368	7	2,449	6	2,574	6
Rhode Island	2,339	6	2,419	6	2,406	7	2,437	7
Illinois	2,057	9	2,143	9	2,233	8	2,267	8
Maine	2,012	10	2,111	10	2,154	9	2,257	9
Alaska	2,005	11	2,058	11	2,115	11	2,182	10
Nebraska	1,869	12	1,926	12	1,947	12	2,020	11
Wyoming	2,310	7	2,359	8	2,149	10	2,007	12
Texas	1,768	13	1,835	13	1,899	13	1,996	13
Montana	1,523	19	1,535	20	1,608	21	1,724	14
Virginia	1,528	18	1,555	19	1,659	15	1,707	15
Iowa	1,560	16	1,588	15	1,639	18	1,705	16
Maryland	1,568	15	1,557	18	1,586	22	1,697	17
Wisconsin	1,614	14	1,631	14	1,661	14	1,685	18
California	1,476	20	1,574	17	1,616	19	1,685	19
WASHINGTON	1,432	23	1,464	24	1,525	26	1,668	20
Minnesota	1,535	17	1,580	16	1,612	20	1,660	21
North Dakota	1,232	29	1,299	28	1,656	16	1,655	22
Colorado	1,377	25	1,451	25	1,566	23	1,639	23
Kansas	1,445	21	1,508	21	1,540	24	1,606	24
South Dakota	1,371	26	1,398	27	1,640	17	1,596	25
Pennsylvania	1,440	22	1,477	22	1,531	25	1,586	26
Oregon	1,422	24	1,474	23	1,508	27	1,571	27
Michigan	1,369	27	1,413	26	1,414	28	1,466	28
Florida	1,234	28	1,291	29	1,354	29	1,396	29
Ohio	1,232	30	1,262	30	1,319	30	1,358	30
Hawaii	1,083	33	1,146	33	1,233	31	1,354	31
South Carolina	1,135	32	1,179	31	1,217	32	1,226	32
Georgia	1,138	31	1,179	32	1,179	33	1,217	33
Arizona	1,040	34	1,073	34	1,116	34	1,143	34
Utah	987	35	1,037	35	1,055	35	1,088	35
Missouri	971	37	979	39	1,040	38	1,076	36
Nevada	984	36	1,020	36	1,031	39	1,064	37
Mississippi	954	40	986	38	1,015	40	1,059	38
Idaho	954	39	971	40	1,040	37	1,042	39
Indiana	929	41	954	41	1,045	36	1,039	40
North Carolina	963	38	987	37	985	41	1,004	41
West Virginia	873	42	909	42	940	42	943	42
Delaware	867	45	871	44	931	43	939	43
Louisiana	871	43	891	43	901	44	892	44
Kentucky	762	47	781	46	832	45	847	45
New Mexico	768	46	735	47	793	47	833	46
Tennessee	870	44	842	45	814	46	807	47
Arkansas	691	48	706	48	742	48	778	48
Oklahoma	672	49	699	49	734	49	772	49
Alabama	533	50	555	50	584	50	599	50
U.S. Average	\$1,466		\$1,507		\$1,565		\$1,610	

Table 11. Per Capita State and Local Sales Taxes
Fiscal Year 2018

State	General Sales Taxes [1]		Selective Sales Taxes [2]		Total Sales and Gross Receipts Taxes	
	Amount	Rank	Amount	Rank	Amount	Rank
Hawaii	2,687	2	989	3	\$3,676	1
WASHINGTON	2,710	1	874	7	3,584	2
Nevada	1,979	3	1,092	2	3,071	3
Louisiana	1,847	4	636	17	2,483	4
New York	1,625	6	723	12	2,348	5
South Dakota	1,713	5	585	24	2,298	6
North Dakota	1,538	11	677	14	2,214	7
Texas	1,564	9	622	20	2,186	8
Connecticut	1,268	18	887	6	2,155	9
Florida	1,534	13	615	21	2,149	10
Arkansas	1,569	8	521	35	2,089	11
Kansas	1,537	12	505	38	2,042	12
Minnesota	1,093	27	905	5	1,998	13
New Mexico	1,541	10	441	42	1,982	14
California	1,344	16	614	22	1,958	15
Colorado	1,418	14	532	32	1,950	16
Illinois	1,090	29	840	8	1,930	17
Arizona	1,574	7	334	50	1,908	18
Tennessee	1,351	15	524	34	1,875	19
Indiana	1,171	24	683	13	1,854	20
Vermont	660	44	1,134	1	1,794	21
Ohio	1,245	20	533	31	1,778	22
Pennsylvania	928	39	831	9	1,759	23
New Jersey	1,177	23	579	25	1,756	24
Maryland	783	42	969	4	1,752	25
Alabama	1,078	31	650	15	1,728	26
Mississippi	1,190	22	531	33	1,722	27
Wyoming	1,340	17	354	49	1,694	28
Maine	1,146	26	545	27	1,691	29
Iowa	1,149	25	533	30	1,682	30
Oklahoma	1,262	19	381	46	1,643	31
Rhode Island	994	35	631	18	1,624	32
West Virginia	747	43	828	10	1,575	33
Nebraska	1,213	21	361	48	1,574	34
Utah	1,006	34	535	29	1,541	35
North Carolina	1,080	30	454	40	1,534	36
Wisconsin	1,017	33	497	39	1,514	37
Michigan	988	36	512	36	1,500	38
Missouri	1,091	28	407	44	1,497	39
Kentucky	809	40	647	16	1,456	40
Idaho	1,046	32	378	47	1,424	41
Georgia	939	38	442	41	1,382	42
Massachusetts	946	37	434	43	1,380	43
Virginia	654	45	546	26	1,200	44
South Carolina	793	41	398	45	1,191	45
Alaska	332	46	507	37	839	46
New Hampshire	0	47	763	11	763	47
Delaware	0	48	629	19	629	48
Montana	0	49	613	23	613	49
Oregon	0	50	543	28	543	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.

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Chart 3. State and Local Taxes Per Capita
Real Income Per Capita
Washington Average 1977 - 2018

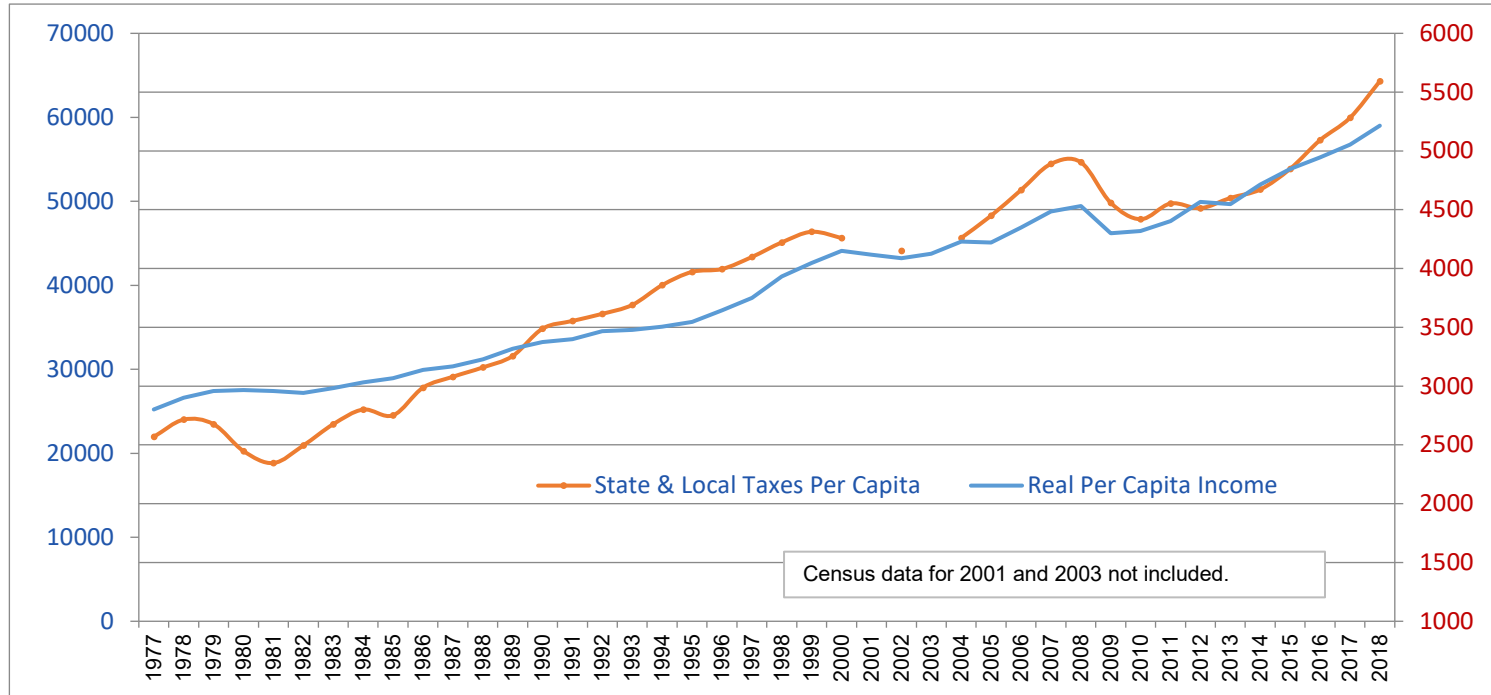


Table 12. Percentage of Reliance on Major State and Local Taxes
Selected States - Fiscal Year 2018

State	General Sales [1]	Selective Sales [2]	Property	Income	Other [3]
WASHINGTON	46%	15%	28%	---	8%
Oregon	---	11%	31%	43%	8%
Idaho	27%	10%	26%	27%	4%
California	20%	9%	25%	35%	5%
U.S. Average	24%	12%	31%	21%	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.

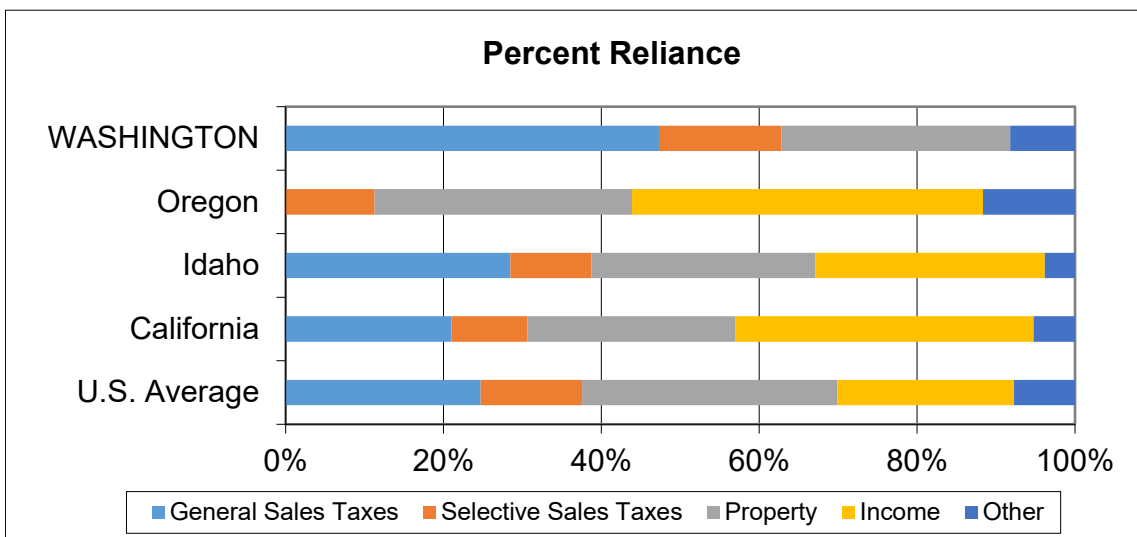


Table 13. 2020 Rates of Selected Major State Taxes

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	4.9 (b)	4.500
Arkansas	6.500	1 to 6.5	6.600
California (3)	7.250	8.84 (b)	13.300
Colorado	2.900	4.63	4.630
Connecticut	6.350	7.5 (c)	6.990
Delaware	none	8.70	6.600
Florida	6.000	4.458 (e)	none
Georgia	4.000	5.75	5.750
Hawaii	4.000	4.4 to 6.4 (f)	11.000
Idaho	6.000	6.925 (g)	6.930
Illinois	6.250	9.5 (h)	4.950
Indiana	7.000	5.5 (i)	3.230
Iowa	6.000	6 to 12	8.530
Kansas	6.500	4.00 (k)	5.700
Kentucky	6.000	5.00	5.000
Louisiana	4.450	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 (m)	5.000
Michigan	6.000	6.00	4.250
Minnesota	6.875	9.80 (n)	9.850
Mississippi	7.000	0 to 5	5.000
Missouri	4.225	4.00	5.400
Montana	none	6.75 (o)	6.900
Nebraska	5.500	5.58 to 7.81	6.840
Nevada	6.850	none	none
New Hampshire	none	7.70 (p)	none
New Jersey	6.625	9.00 (q)	10.750
New Mexico	5.125	4.8 to 5.9	4.900
New York	4.000	6.50 (r)	8.820
North Carolina	4.750	2.50	5.250
North Dakota	5.000	1.41 to 4.31 (s)	2.900
Ohio	5.750	none	4.800
Oklahoma	4.500	6.00	5.000
Oregon	none	6.6 - 7.6 (u)	9.900
Pennsylvania	6.000	9.99	3.070
Rhode Island	7.000	7.00 (b)	5.990
South Carolina	6.000	5.00	7.000
South Dakota	4.500	none	none
Tennessee	7.000	6.50	none
Texas	6.250	none (w)	none
Utah	6.100	4.95 (b)	4.950
Vermont	6.000	6 to 8.5 (b)	8.750
Virginia	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
D.C.	6.000	8.25 (b)	8.950

Source: Compiled by FTA from various sources.

<https://www.taxadmin.org/current-tax-rates>

Sales tax Notes:

- (1) Some state tax food, but allow a rebate or income tax credit to compensate poor households. They are: HI, ID, KS, OK, and SD.
- (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.
Effective April 1, 2020, food is fully taxable in Utah.

Corporate Income Notes:

- (a) Rates listed are the corporate income tax rate applied to financial institutions or excise taxes based on income. Some states have other taxes based upon the value of deposits or shares.
- (b) Minimum tax is \$800 in California, \$250 in District of Columbia, \$50 in Arizona and North Dakota (banks), \$400 (\$100 banks) in Rhode Island, \$200 per location in South Dakota (banks), \$100 in Utah, \$300 in Vermont.
- (c) Connecticut's tax is the greater of the 7.5% tax on net income, a 0.31% tax on capital stock and surplus (maximum tax of \$1 million), or \$250 (the minimum tax). A 10% surcharge is imposed for tax year 2020.
- (d) The Delaware Bank marginal rate decreases over 4 brackets ranging from \$20 to \$650 million in taxable income. Building and loan associations are taxed at a flat 8.7%.
- (e) The Florida tax rate may be adjusted downward if certain revenue targets are met.
- (f) Hawaii taxes capital gains at 4%. Financial institutions pay a franchise tax of 7.92% of taxable income (in lieu of the corporate income tax and general excise taxes).
- (g) Idaho's minimum tax on a corporation is \$20. The \$10 Permanent Building Fund Tax must be paid by each corporation in a unitary group filing a combined return. Taxpayers with gross sales in Idaho under \$100,000, and with no property or payroll in Idaho, may elect to pay 1% on such sales (instead of the tax on net income).
- (h) The Illinois rate of 9.5% is the sum of a corporate income tax rate of 7.0% plus a replacement tax of 2.5%.
- (i) The Indiana Corporate tax rate is scheduled to decrease to 5.25% on July 1, 2020. Bank tax rate is scheduled to decrease to 5.5% on 1/1/21.
- (j) 50% of the federal income tax is deductible.
- (k) In addition to the flat 4% corporate income tax, Kansas levies a 3.0% surtax on taxable income over \$50,000. Banks pay a privilege tax of 2.25% of net income, plus a surtax of 2.125% (2.25% for savings and loans, trust companies, and federally chartered savings banks) on net income in excess of \$25,000.
- (l) The state franchise tax on financial institutions is either (1) the sum of 1% of the Maine net income of the financial institution for the taxable year, plus 8¢ per \$1,000 of the institution's Maine assets as of the end of its taxable year, or (2) 39¢ per \$1,000 of the institution's Maine assets as of the end of its taxable year.
- (m) Business and manufacturing corporations pay an additional tax of \$2.60 per \$1,000 on either taxable Massachusetts tangible property or taxable net worth allocable to the state (for intangible property corporations). The minimum tax for both corporations and financial institutions is \$456.
- (n) In addition, Minnesota levies a 5.8% tentative minimum tax on Alternative Minimum Taxable Income. Minnesota also imposes a surtax ranging up to \$10,380.
- (o) Montana levies a 7% tax on taxpayers using water's edge combination. The minimum tax per corporation is \$50; the \$50 minimum applies to each corporation included on a combined tax return. Taxpayers with gross sales in Montana of \$100,000 or less may pay an alternative tax of 0.5% on such sales, instead of the net income tax.
- (p) New Hampshire's 7.7% Business Profits Tax is imposed on both corporations and unincorporated associations with gross income over \$50,000. In addition, New Hampshire levies a Business Enterprise Tax of 0.675% on the enterprise base (total compensation, interest and dividends paid) for businesses with gross receipts over \$208,000 or enterprise base over \$104,000, adjusted every biennium for CPI. The Business Profits Tax is scheduled to decrease to 7.5% for tax year 2021.
- (q) New Jersey also imposes a 1.5% surtax on taxpayers with income over \$1 million in tax year 2020. Small businesses with annual entire net income under \$100,000 pay a tax rate of 7.5%; businesses with income under \$50,000 pay 6.5%. The minimum Corporation Business Tax is based on New Jersey gross receipts. It ranges from \$500 for a corporation with gross receipts less than \$100,000, to \$2,000 for a corporation with gross receipts of \$1 million or more.
- (r) New York's General business corporate rate shown. Corporations may also be subject to a capital stocks tax, which is being phased out through 2021. A minimum tax ranges from \$25 to \$200,000, depending on receipts (\$250 minimum for banks). Certain qualified New York manufacturers pay 0%.
- (s) North Dakota imposes a 3.5% surtax for filers electing to use the water's edge method to apportion income.
- (t) Ohio no longer levies a tax based on income (except for a particular subset of corporations), but instead imposes a Commercial Activity Tax (CAT) equal to \$150 for gross receipts situated to Ohio of between \$150,000 and \$1 million, plus 0.26% of gross receipts over \$1 million. Banks continue to pay a franchise tax of 1.3% of net worth. For those few corporations for whom the franchise tax on net worth or net income still applies, a litter tax also applies.
- (u) Oregon's minimum tax for C corporations depends on the Oregon sales of the filing group. The minimum tax ranges from \$150 for corporations with sales under \$500,000, up to \$100,000 for companies with sales of \$100 million or above.
- (v) South Carolina taxes savings and loans at a 6% rate.
- (w) Texas imposes a Franchise Tax, otherwise known as margin tax, imposed on entities with more than \$1,130,000 total revenues at rate of 0.75%, or 0.375% for entities primarily engaged in retail or wholesale trade, on lesser of 70% of total revenues or 100% of gross receipts after deductions for either compensation or cost of goods sold.

Table 14. 2020 State Personal Income Tax Rates

State	Personal Income Tax Rates
	State Rate
Alabama	2 to 5%
Alaska	none
Arizona (a)	2.59 to 4.5%
Arkansas (a, b)	2 to 6.6%
California (a, c)	1 to 12.3% (13.3% over \$1 million)
Colorado	4.63%
Connecticut	3 to 6.99%
Delaware	0.0 to 6.6%
Florida	none
Georgia	1 to 5.75%
Hawaii	1.4 to 11.00%
Idaho (a)	1.125 to 6.925%
Illinois(a)	4.95%
Indiana	3.23%
Iowa (a)	0.33 to 8.53%
Kansas	3.1 to 5.7%
Kentucky	5.00%
Louisiana	2 to 6%
Maine (a)	5.8 to 7.15%
Maryland	2 to 5.75%
Massachusetts	5.00%
Michigan (a)	4.25%
Minnesota (a)	5.35 to 9.85%
Mississippi	3 to 5%
Missouri (a)	1.5 to 5.4%
Montana (a)	1 to 6.9%
Nebraska (a)	2.46 to 6.84%
Nevada	none
New Hampshire	5% on Dividends and Interest Income Only
New Jersey	1.4 to 10.75%
New Mexico	1.7 to 4.9%
New York (a)	4 to 8.82%
North Carolina	5.250%
North Dakota (a)	1.1 to 2.9%
Ohio (a)	0.0 to 4.797%
Oklahoma	0.5 to 5%
Oregon (a)	4.75 to 9.9%
Pennsylvania	3.07%
Rhode Island (a)	3.75 to 5.99%
South Carolina (a)	0.0 to 7%
South Dakota	none
Tennessee (d)	1% on Dividends and Interest Income Only
Texas	none
Utah	4.95%
Vermont (a)	3.35 to 8.75%
Virginia	2 to 5.75%
Washington	none
West Virginia	3 to 6.5%
Wisconsin (a)	4 to 7.65%
Wyoming	none
D.C.	4 to 8.95%

Source: Compiled by FTA from various sources.

<https://www.taxadmin.org/current-tax-rates>

(a) 19 states have statutory provision for automatically adjusting to the rate of inflation the dollar values of the income tax brackets, standard deductions, and/or personal exemptions. Michigan indexes the personal exemption only. Oregon does not index the income brackets for \$125,000 and over.

(b) Arkansas has separate brackets for taxpayers with income under \$75,000 and \$21,000.

(c) California imposes an additional 1% tax on taxable income over \$1 million, making the maximum rate 13.3% over \$1 million.

(d) Tennessee Hall Tax Rate on Dividends and Interest is being phased out, 1% reduction each year

Table 15. Comparison of State/Local Retail Sales Taxes - 2020

STATE	Tax Rate (%)	Avg. Local Tax Rate (a)	Combined Tax Rate	Maximum Local Rate	EXEMPTIONS		
					Food (1)	Prescription Drugs	Nonprescription Drugs
ALABAMA	4.000	5.220	9.220	7.500		*	
ALASKA	0.000	1.760	1.760	7.500	--	--	--
ARIZONA	5.600	2.800	8.400	5.600	*	*	
ARKANSAS	6.500	2.970	9.470	5.125	0.125 (4)	*	
CALIFORNIA (3)	7.250	1.410	8.660	2.500	*	*	
COLORADO	2.900	4.750	7.650	8.300	*	*	
CONNECTICUT	6.350	0.000	6.350	0.000	*	*	
DELAWARE	0.000	0.000	0.000	0.000	--	--	--
FLORIDA	6.000	1.050	7.050	2.500	*	*	*
GEORGIA	4.000	3.310	7.310	5.000	* (4)	*	
HAWAII	4.000	0.440	4.440	0.500		*	
IDAHO	6.000	0.030	6.030	3.000		*	
ILLINOIS	6.250	2.830	9.080	10.000	1.000	1.000	1.000
INDIANA	7.000	0.000	7.000	0.000	*	*	
IOWA	6.000	0.940	6.940	1.000	*	*	
KANSAS	6.500	2.180	8.680	4.000		*	
KENTUCKY	6.000	0.000	6.000	0.000	*	*	
LOUISIANA	4.450	5.070	9.520	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	0.580	7.455	2.000	*	*	*
MISSISSIPPI	7.000	0.070	7.070	1.000		*	
MISSOURI	4.225	3.960	8.185	5.625	1.225	*	
MONTANA	0.000	0.000	0.000	0.000	--	--	--
NEBRASKA	5.500	1.430	6.930	2.500	*	*	
NEVADA	6.850	1.470	8.320	1.650	*	*	
NEW HAMPSHIRE	0.000	0.000	0.000	0.000	--	--	--
NEW JERSEY	6.625	-0.030	6.595	3.313	*	*	*
NEW MEXICO	5.125	2.690	7.815	4.125	*	*	
NEW YORK	4.000	4.520	8.520	4.875	*	*	*
NORTH CAROLINA	4.750	2.220	6.970	2.750	* (4)	*	
NORTH DAKOTA	5.000	1.860	6.860	3.500	*	*	
OHIO	5.750	1.420	7.170	2.250	*	*	
OKLAHOMA	4.500	4.440	8.940	7.000		*	
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	1.460	7.460	3.000	*	*	
SOUTH DAKOTA	4.500	1.900	6.400	4.500		*	
TENNESSEE	7.000	2.530	9.530	2.750	4.000 (4)	*	
TEXAS	6.250	1.940	8.190	2.000	*	*	*
UTAH	6.100	1.080	7.180	2.950	3.000 (5)	*	
VERMONT	6.000	0.220	6.220	1.000	*	*	*
VIRGINIA	5.300	0.350	5.650	0.700	2.500 (2)	*	*
WASHINGTON	6.500	2.710	9.210	4.000	*	*	
WEST VIRGINIA	6.000	0.410	6.410	1.000	*	*	
WISCONSIN	5.000	0.460	5.460	1.750	*	*	
WYOMING	4.000	1.340	5.340	2.000	*	*	
DIST. OF COLUMBIA	6.000	0.000	6.000	0.000	*	*	*

Source: Tax Foundation

<https://www.taxadmin.org/current-tax-rates>

Sales tax Notes:

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, OK, and SD.

(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.

Effective April 1, 2020, food is fully taxable in Utah.

Table 16. Comparison of State Cigarette and Gasoline Taxes
Rates as of January 1, 2020

State	Cigarette Tax \$ Per Pack	State	Gasoline Tax ¢ Per Gallon
Alabama (a)	0.675	Alabama (1, 4)	24.000
Alaska	2.000	Alaska	8.950
Arizona	2.000	Arizona	19.000
Arkansas	1.150	Arkansas	24.800
California	2.870	California	53.300
Colorado	0.840	Colorado	22.000
Connecticut	4.350	Connecticut	25.000
Delaware	2.100	Delaware	23.000
Dist. of Columbia	4.500	Dist. of Columbia	23.500
Florida (b)	1.339	Florida (2)	34.396
Georgia	0.370	Georgia (3)	27.900
Hawaii	3.200	Hawaii (1)	16.000
Idaho	0.570	Idaho	33.000
Illinois (a)	2.980	Illinois (1, 3)	39.100
Indiana	0.995	Indiana (3)	30.000
Iowa	1.360	Iowa	30.500
Kansas	1.290	Kansas	24.030
Kentucky	1.100	Kentucky	26.000
Louisiana	1.080	Louisiana	20.001
Maine	2.000	Maine	30.000
Maryland	2.000	Maryland (3)	36.700
Massachusetts	3.510	Massachusetts	24.000
Michigan	2.000	Michigan	26.300
Minnesota (d)	3.040	Minnesota	28.600
Mississippi	0.680	Mississippi	18.400
Missouri (a)	0.170	Missouri	17.400
Montana	1.700	Montana	32.000
Nebraska	0.640	Nebraska	30.200
Nevada	1.800	Nevada (1)	23.805
New Hampshire	1.780	New Hampshire	23.825
New Jersey	2.700	New Jersey	41.400
New Mexico	2.000	New Mexico	18.875
New York (a)	4.350	New York	25.450
North Carolina	0.450	North Carolina	36.350
North Dakota	0.440	North Dakota	23.000
Ohio	1.600	Ohio	38.500
Oklahoma	2.030	Oklahoma	20.000
Oregon	1.330	Oregon (1)	36.000
Pennsylvania	2.600	Pennsylvania	57.600
Rhode Island	4.250	Rhode Island (3)	35.000
South Carolina	0.570	South Carolina (4)	22.750
South Dakota	1.530	South Dakota (1)	30.000
Tennessee (a) (c)	0.620	Tennessee (1)	27.400
Texas	1.410	Texas	20.000
Utah	1.700	Utah	31.100
Vermont	3.080	Vermont (3)	30.810
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	1.700	Federal	18.400

Source: Compiled by FTA from state sources.

<https://www.taxadmin.org/current-tax-rates>

Cigarette Tax Notes:

- (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, \$1.50; Tennessee, 1¢; and Virginia, 2¢ to 15¢.
- (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 61.0¢ through December 31, 2020.
- (e) In addition, District of Columbia imposes an in lieu cigarette sales tax calculated every March 31. The current rate is 48¢.

Gasoline Tax Notes:

- (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.
- (4) On July 1, 2020, SC tax will increase to 24 cents. On October 1, 2020, AL tax will increase to 26 cents (g) and 27 cents (d).

Table 17 State and Local Taxes as a Percent of Gross Domestic Product
Fiscal Years 2014 - 2018

State	Amount					Rank				
	2014	2015	2016	2017	2018	2014	2015	2016	2017	2018
Vermont	12.1%	12.2%	12.1%	12.1%	12.4%	3	1	1	1	1
Maine	11.9%	12.1%	12.0%	11.9%	12.0%	4	3	2	2	2
New York	12.3%	12.1%	12.0%	11.5%	11.9%	2	2	3	3	3
Hawaii	10.7%	11.2%	11.2%	11.0%	11.6%	5	5	4	4	4
New Jersey	10.7%	10.9%	10.5%	10.8%	11.2%	6	6	5	5	5
Connecticut	10.7%	10.7%	10.0%	10.4%	11.1%	7	7	10	6	6
North Dakota	13.4%	11.9%	9.1%	9.9%	11.0%	1	4	14	12	7
Rhode Island	10.4%	10.5%	10.4%	10.2%	10.5%	8	9	6	9	8
West Virginia	10.3%	10.5%	10.2%	10.3%	10.3%	10	10	8	8	9
Mississippi	10.3%	10.6%	10.2%	10.3%	10.3%	9	8	7	7	10
Minnesota	9.9%	10.1%	10.1%	10.1%	10.2%	12	11	9	11	11
Arkansas	9.9%	9.9%	10.0%	10.1%	10.1%	13	13	11	10	12
Maryland	9.8%	9.9%	9.9%	9.7%	9.9%	14	12	12	13	13
California	9.3%	9.5%	9.3%	9.1%	9.5%	17	15	13	18	14
Montana	9.1%	9.4%	8.6%	9.0%	9.4%	19	16	26	21	15
Pennsylvania	9.0%	9.1%	9.1%	9.2%	9.4%	21	22	15	16	16
Idaho	8.6%	8.8%	9.0%	9.2%	9.2%	30	25	18	15	17
Kansas	8.9%	8.6%	8.6%	8.5%	9.2%	24	28	24	30	18
Illinois	10.0%	9.6%	8.9%	9.2%	9.2%	11	14	19	17	19
New Mexico	9.3%	9.3%	8.6%	9.3%	9.2%	16	17	23	14	20
Oregon	9.1%	9.3%	9.0%	9.1%	9.1%	20	18	16	19	21
Wisconsin	9.4%	9.1%	9.0%	9.0%	9.1%	15	20	17	20	22
Nevada	8.6%	8.8%	8.8%	8.9%	9.0%	28	26	22	23	23
Massachusetts	8.9%	9.1%	8.8%	8.7%	8.9%	23	21	21	27	24
Iowa	8.7%	8.6%	8.5%	8.7%	8.9%	26	29	28	25	25
Kentucky	8.7%	8.9%	8.8%	8.9%	8.8%	25	23	20	24	26
New Hampshire	8.3%	8.6%	8.5%	8.5%	8.8%	34	30	29	28	27
Michigan	8.6%	8.8%	8.6%	8.5%	8.8%	29	24	25	29	28
Louisiana	7.9%	7.7%	7.9%	9.0%	8.7%	39	42	39	22	29
Colorado	8.1%	8.1%	8.1%	8.4%	8.6%	36	35	35	31	30
Nebraska	8.6%	8.5%	8.4%	8.4%	8.5%	32	32	30	32	31
Florida	8.3%	8.3%	8.1%	8.3%	8.5%	33	33	34	35	32
Ohio	8.7%	8.6%	8.5%	8.7%	8.4%	27	31	27	26	33
South Carolina	8.6%	8.7%	8.3%	8.3%	8.4%	31	27	33	33	34
WASHINGTON	7.7%	7.7%	7.8%	8.0%	8.3%	42	43	41	38	35
Virginia	7.7%	8.0%	7.9%	8.2%	8.3%	40	36	38	36	36
Arizona	8.2%	8.2%	8.4%	8.3%	8.3%	35	34	31	34	37
Oklahoma	7.6%	7.6%	7.5%	7.8%	8.2%	43	44	44	44	38
Alabama	7.6%	7.8%	8.0%	8.0%	8.2%	45	38	36	37	39
Missouri	7.6%	7.7%	7.7%	7.8%	8.0%	44	41	43	41	40
Wyoming	9.1%	9.3%	8.4%	7.9%	7.8%	18	19	32	40	41
Indiana	8.0%	7.8%	7.8%	7.8%	7.8%	37	39	42	43	42
North Carolina	7.9%	8.0%	7.9%	7.8%	7.8%	38	37	37	42	43
Utah	7.7%	7.8%	7.8%	8.0%	7.8%	41	40	40	39	44
Texas	7.3%	7.2%	7.3%	7.5%	7.7%	47	46	47	46	45
Delaware	6.8%	6.7%	6.3%	6.8%	7.6%	50	49	49	48	46
South Dakota	7.0%	7.1%	7.3%	7.6%	7.6%	48	48	45	45	47
Georgia	7.4%	7.4%	7.3%	7.2%	7.2%	46	45	46	47	48
Alaska	9.0%	5.6%	5.3%	6.1%	6.8%	22	50	50	50	49
Tennessee	6.9%	7.1%	6.8%	6.5%	6.4%	49	47	48	49	50

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Chart 4. State and Local Taxes as a Percent of Gross Domestic Product
Fiscal Year 2018

