



TAX FOUNDATION

# FACTS & FIGURES

## HOW DOES YOUR STATE COMPARE?

21.01% 11.12% 32.13% 24.57% 56.70% 25.62% 82.32% 17.68% 1981 100% 8.30%  
 7.8% 11.20% 31.98% 24.69% 56.67% 25.59% 82.25% 17.75% 1982 100% 8.91% 21.03%  
 32.26% 24.53% 56.79% 25.50% 82.29% 17.71% 1983 100% 9.29% 21.74%  
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 4.40% Top 10% 13,798,770 \$3,270,721 \$610,156 42.2% 70.5 \$112,124.00 1

# 2015



In 1941, we introduced our first edition of *Facts & Figures*. "There is need for concise and accurate data," we wrote. "Facts give a broader perspective; facts dissipate predilections and prejudices. . . [and] this collection of data is an important step to meet the challenge presented by the broad problems of public finance."

*Facts & Figures 2015: How Does Your State Compare?* builds on these seven decades of tradition. Mailed to every state legislator and governor, this handbook is designed to be a pocket- and purse-sized guide to state rankings on tax rates, collections, burdens, and more.

The tables were compiled by Tax Foundation staff and edited by policy analyst Jared Walczak. We hope these facts contribute to a healthy public debate.

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President

Tax Foundation

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Vice President, State Projects

Tax Foundation

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[TaxFoundation.org](http://TaxFoundation.org)

# Facts & Figures 2015

## How Does Your State Compare?

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**Table 1.**  
**Tax Freedom Day**  
**Calendar Year 2014**

State	Tax Freedom Day	Rank	State	Tax Freedom Day	Rank
U.S.	April 21		Mont.	April 14	28
Ala.	April 7	46	Nebr.	April 14	28
Alaska	April 11	36	Nev.	April 8	44
Ariz.	April 11	36	N.H.	April 19	17
Ark.	April 12	34	N.J.	May 9	1
Calif.	April 30	4	N.M.	April 8	44
Colo.	April 22	13	N.Y.	May 4	3
Conn.	May 9	1	N.C.	April 14	28
Del.	April 18	19	N.D.	April 25	9
Fla.	April 15	25	Ohio	April 14	28
Ga.	April 12	34	Okla.	April 11	36
Hawaii	April 15	25	Ore.	April 20	16
Idaho	April 11	36	Pa.	April 21	15
Ill.	April 28	7	R.I.	April 23	12
Ind.	April 16	24	S.C.	April 9	43
Iowa	April 13	32	S.D.	April 4	48
Kans.	April 18	19	Tenn.	April 5	47
Ky.	April 8	44	Tex.	April 13	32
La.	March 30	50	Utah	April 17	21
Maine	April 11	36	Vt.	April 19	17
Md.	April 28	7	Va.	April 24	11
Mass.	April 29	5	Wash.	April 24	9
Mich.	April 17	21	W.Va.	April 10	42
Minn.	April 29	5	Wis.	April 22	13
Miss.	April 2	49	Wyo.	April 17	21
Mo.	April 11	36	D.C.	April 18	(19)

Note: Tax Freedom Day represents how long Americans as a whole work into the year before they have earned enough money to pay all federal, state, and local taxes for the year. New Tax Freedom Day data is released every spring at [TaxFreedomDay.org](http://TaxFreedomDay.org). A rank of 1 indicates a state's populace works the longest time to reach Tax Freedom Day; a rank of 50 indicates the state in which Tax Freedom Day arrives the earliest.

Source: Tax Foundation, *Tax Freedom Day 2014* (April 2014), [TaxFreedomDay.org](http://TaxFreedomDay.org).

**Table 2.**  
**State-Local Tax Burdens**  
 Fiscal Year 2011

State	State-Local Tax Burden as a Share of State Income	Rank	Total Tax Burden (per capita)
U.S.	9.8%		\$4,217
Ala.	8.3%	41	\$2,886
Alaska	7.0%	49	\$3,319
Ariz.	8.9%	34	\$3,194
Ark.	10.3%	12	\$3,405
Calif.	11.4%	4	\$5,136
Colo.	9.0%	32	\$4,220
Conn.	11.9%	3	\$7,150
Del.	10.1%	15	\$4,209
Fla.	9.2%	31	\$3,699
Ga.	8.8%	35	\$3,237
Hawaii	9.6%	20	\$4,259
Idaho	9.5%	24	\$3,189
Ill.	10.2%	13	\$4,658
Ind.	9.5%	22	\$3,385
Iowa	9.3%	29	\$3,740
Kans.	9.4%	26	\$3,849
Ky.	9.5%	23	\$3,169
La.	7.6%	46	\$2,872
Maine	10.2%	14	\$3,836
Md.	10.6%	7	\$5,598
Mass.	10.3%	11	\$5,586
Mich.	9.6%	21	\$3,505
Minn.	10.7%	6	\$4,858
Miss.	8.4%	40	\$2,620
Mo.	9.0%	33	\$3,380
Mont.	8.6%	38	\$3,137
Nebr.	9.4%	25	\$3,991
Nev.	8.1%	43	\$3,221
N.H.	8.0%	44	\$3,769
N.J.	12.3%	2	\$6,675
N.M.	8.6%	37	\$3,044
N.Y.	12.6%	1	\$6,622
N.C.	9.8%	17	\$3,564

**Table 2. Continued**  
**State-Local Tax Burdens**  
**Fiscal Year 2011**

State	State-Local Tax Burden as a Share of State Income	Rank	Total Tax Burden (per capita)
N.D.	8.8%	36	\$4,057
Ohio	9.7%	18	\$3,687
Okla.	8.5%	39	\$3,187
Ore.	10.1%	16	\$3,861
Pa.	10.3%	10	\$4,374
R.I.	10.5%	8	\$4,676
S.C.	8.3%	42	\$2,784
S.D.	7.1%	48	\$3,052
Tenn.	7.6%	45	\$2,777
Tex.	7.5%	47	\$3,088
Utah	9.4%	28	\$3,304
Vt.	10.5%	9	\$4,351
Va.	9.2%	30	\$4,469
Wash.	9.4%	27	\$4,366
W.Va.	9.7%	19	\$3,160
Wis.	11.0%	5	\$4,477
Wyo.	6.9%	50	\$3,500
D.C.	9.7%	(20)	\$6,641

Note: Data for years 1977 to present are available at [TaxFoundation.org](http://TaxFoundation.org). Payments made to out-of-state governments are tallied in taxpayers' state of residence where possible. For methodology and a complete list of data sources, see TAX FOUNDATION WORKING PAPER No. 10. See table 39 for average people per household by state. D.C.'s rank does not affect other states' rankings, but the figure in parentheses indicates where it would rank if included.

Source: Tax Foundation, *Annual State-Local Tax Burdens FY 2011* (April 2014), [TaxFoundation.org/Burdens](http://TaxFoundation.org/Burdens).

**Table 3.****2015 State Business Tax Climate Index**

As of July 1, 2014

State	Overall Index Rank	Ranking on Five Component Taxes				
		Corp. Tax	Ind. Income Tax	Sales Tax	Unemp. Ins. Tax	Prop. Tax
Ala.	28	27	23	41	25	10
Alaska	4	30	1	5	24	32
Ariz.	23	24	19	49	4	6
Ark.	39	40	28	44	39	19
Calif.	48	34	50	42	14	14
Colo.	20	12	16	43	35	22
Conn.	42	32	34	31	20	49
Del.	14	50	33	1	2	13
Fla.	5	14	1	12	3	16
Ga.	36	8	42	17	36	30
Hawaii	30	9	37	15	28	12
Idaho	19	21	24	22	46	3
Ill.	31	47	11	34	38	44
Ind.	8	22	10	10	7	5
Iowa	41	49	32	23	33	38
Kans.	22	38	18	30	9	28
Ky.	26	29	30	11	45	17
La.	35	23	27	50	6	24
Maine	33	45	22	9	42	40
Md.	40	16	45	8	21	41
Mass.	24	37	13	21	48	45
Mich.	13	10	14	7	47	27
Minn.	47	44	46	37	29	34
Miss.	18	11	21	28	8	33
Mo.	17	4	29	29	12	7
Mont.	6	18	20	3	18	8
Nebr.	29	31	25	27	13	39
Nev.	3	1	1	39	43	9
N.H.	7	48	9	2	44	43
N.J.	50	41	48	48	32	50
N.M.	38	35	35	45	10	1
N.Y.	49	20	49	40	31	46
N.C.	16	25	15	33	11	29
N.D.	25	19	36	20	16	2

**Table 3. Continued**

**2015 State Business Tax Climate Index**

As of July 1, 2014

State	Overall Index Rank	Ranking on Five Component Taxes				
		Corp. Tax	Ind. Income Tax	Sales Tax	Unemp. Ins. Tax	Prop. Tax
Ohio	44	26	47	32	5	20
Okla.	32	7	40	38	1	11
Ore.	12	36	31	4	30	15
Pa.	34	46	17	24	50	42
R.I.	45	43	38	26	49	47
S.C.	37	13	41	18	40	21
S.D.	2	1	1	35	41	18
Tenn.	15	15	8	47	26	37
Tex.	10	39	6	36	15	36
Utah	9	5	12	19	22	4
Vt.	46	42	44	16	17	48
Va.	27	6	39	6	37	26
Wash.	11	28	6	46	19	23
W.Va.	21	17	26	25	23	25
Wis.	43	33	43	14	27	31
Wyo.	1	1	1	13	34	35
D.C.	(45)	(38)	(35)	(42)	(27)	(44)

Note: A rank of 1 indicates the state's tax system is more favorable for business; a rank of 50 indicates the state's tax system is less favorable for business. Snapshot data is law as of July 1, 2014. Component rankings do not average to total. States without a given tax rank equally as number 1 in that component. D.C.'s rank does not affect other states' rankings, but the figure in parentheses indicates where it would rank if included.

Source: Tax Foundation, *2015 State Business Tax Climate Index* (Oct. 2014), [TaxFoundation.org/Index](http://TaxFoundation.org/Index).

**Table 4.**  
**State Tax Collections Per Capita**  
**Fiscal Year 2013**

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$2,689		Mont.	\$2,618	24
Ala.	\$1,920	43	Nebr.	\$2,534	27
Alaska	\$7,005	2	Nev.	\$2,535	26
Ariz.	\$2,045	40	N.H.	\$1,777	50
Ark.	\$2,906	16	N.J.	\$3,273	12
Calif.	\$3,490	11	N.M.	\$2,495	29
Colo.	\$2,151	39	N.Y.	\$3,756	8
Conn.	\$4,505	4	N.C.	\$2,426	32
Del.	\$3,632	9	N.D.	\$7,438	1
Fla.	\$1,820	48	Ohio	\$2,380	33
Ga.	\$1,788	49	Okla.	\$2,320	36
Hawaii	\$4,361	5	Ore.	\$2,340	34
Idaho	\$2,232	37	Pa.	\$2,660	22
Ill.	\$3,008	14	R.I.	\$2,798	19
Ind.	\$2,583	25	S.C.	\$1,836	46
Iowa	\$2,717	20	S.D.	\$1,827	47
Kans.	\$2,637	23	Tenn.	\$1,910	44
Ky.	\$2,465	31	Tex.	\$1,970	42
La.	\$1,999	41	Utah	\$2,198	38
Maine	\$2,924	15	Vt.	\$4,597	3
Md.	\$3,067	13	Va.	\$2,333	35
Mass.	\$3,584	10	Wash.	\$2,692	21
Mich.	\$2,522	28	W.Va.	\$2,898	17
Minn.	\$3,895	6	Wis.	\$2,880	18
Miss.	\$2,477	30	Wyo.	\$3,771	7
Mo.	\$1,846	45			

Note: See Table 39 for average people per household by state. D.C. is designated as a local entity by the U.S. Census Bureau and thus not included here.

Source: U.S. Census Bureau; Tax Foundation.

*Taxes and Tax Measures*

**Table 5.**  
**State Revenue Per Capita**  
**Fiscal Year 2013**

State	Revenue Per Capita	Rank	State	Revenue Per Capita	Rank
U.S.	\$5,428		Mont.	\$5,709	22
Ala.	\$4,716	39	Nebr.	\$5,274	29
Alaska	\$16,760	1	Nev.	\$4,113	48
Ariz.	\$4,428	43	N.H.	\$4,637	41
Ark.	\$5,859	18	N.J.	\$6,063	14
Calif.	\$5,756	21	N.M.	\$6,858	10
Colo.	\$4,423	44	N.Y.	\$8,423	6
Conn.	\$7,080	8	N.C.	\$4,855	37
Del.	\$8,459	5	N.D.	\$11,314	2
Fla.	\$3,845	50	Ohio	\$5,271	30
Ga.	\$3,857	49	Okla.	\$5,426	27
Hawaii	\$7,748	7	Ore.	\$5,832	20
Idaho	\$4,577	42	Pa.	\$5,463	26
Ill.	\$5,092	35	R.I.	\$6,598	12
Ind.	\$5,111	34	S.C.	\$4,666	40
Iowa	\$6,012	16	S.D.	\$4,807	38
Kans.	\$5,276	28	Tenn.	\$4,232	47
Ky.	\$5,225	31	Tex.	\$4,302	46
La.	\$5,474	25	Utah	\$5,146	32
Maine	\$6,015	15	Vt.	\$8,998	4
Md.	\$5,888	17	Va.	\$5,003	36
Mass.	\$6,925	9	Wash.	\$5,145	33
Mich.	\$5,495	24	W.Va.	\$6,678	11
Minn.	\$6,417	13	Wis.	\$5,630	23
Miss.	\$5,859	19	Wyo.	\$10,229	3
Mo.	\$4,418	45			

Note: "Revenue" refers to the U.S. Census Bureau's "General Revenue" classification. This measure includes taxes, fees, licenses, and intergovernmental revenue but excludes revenue from government enterprises such as utilities and liquor stores, as well as insurance trust revenue. See Table 39 for average people per household by state. D.C. is designated as a local entity by the U.S. Census Bureau and thus not included here.

Source: U.S. Census Bureau; Tax Foundation.

**Table 6.**  
**State and Local Tax Collections Per**  
**Capita**  
**Fiscal Year 2012**

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$4,439		Mont.	\$3,616	35
Ala.	\$2,956	50	Nebr.	\$4,395	20
Alaska	\$11,926	1	Nev.	\$3,881	27
Ariz.	\$3,409	41	N.H.	\$3,994	26
Ark.	\$3,530	37	N.J.	\$6,083	6
Calif.	\$4,854	14	N.M.	\$3,630	34
Colo.	\$4,111	23	N.Y.	\$7,765	3
Conn.	\$6,953	4	N.C.	\$3,552	36
Del.	\$4,598	17	N.D.	\$9,561	2
Fla.	\$3,365	44	Ohio	\$4,054	25
Ga.	\$3,276	45	Okla.	\$3,494	38
Hawaii	\$5,357	8	Ore.	\$3,805	29
Idaho	\$3,054	48	Pa.	\$4,472	18
Ill.	\$5,168	10	R.I.	\$4,978	13
Ind.	\$3,756	31	S.C.	\$3,036	49
Iowa	\$4,419	19	S.D.	\$3,493	39
Kans.	\$4,347	21	Tenn.	\$3,109	47
Ky.	\$3,437	40	Tex.	\$3,781	30
La.	\$3,695	32	Utah	\$3,371	43
Maine	\$4,621	16	Vt.	\$5,135	12
Md.	\$5,152	11	Va.	\$4,073	24
Mass.	\$5,591	7	Wash.	\$4,292	22
Mich.	\$3,668	33	W.Va.	\$3,805	28
Minn.	\$5,241	9	Wis.	\$4,635	15
Miss.	\$3,257	46	Wyo.	\$6,724	5
Mo.	\$3,392	42	D.C.	\$9,471	(3)

Note: D.C.'s rank does not affect other states' rankings, but the figure in parentheses indicates where it would rank if included.

Source: U.S. Census Bureau; Tax Foundation.

*Taxes and Tax Measures*

Table 7.

## State and Local Revenue Per Capita

Fiscal Year 2012

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$8,308		Mont.	\$7,882	30
Ala.	\$7,032	43	Nebr.	\$8,322	20
Alaska	\$23,626	1	Nev.	\$6,602	48
Ariz.	\$6,670	46	N.H.	\$7,138	41
Ark.	\$7,189	38	N.J.	\$9,527	9
Calif.	\$8,795	14	N.M.	\$8,686	16
Colo.	\$7,921	29	N.Y.	\$13,037	4
Conn.	\$10,058	6	N.C.	\$7,406	34
Del.	\$9,637	8	N.D.	\$15,012	3
Fla.	\$6,946	45	Ohio	\$8,004	28
Ga.	\$6,426	49	Okla.	\$7,521	33
Hawaii	\$9,251	11	Ore.	\$8,412	19
Idaho	\$6,401	50	Pa.	\$8,115	26
Ill.	\$8,160	25	R.I.	\$9,387	10
Ind.	\$7,317	37	S.C.	\$7,185	39
Iowa	\$9,150	13	S.D.	\$7,378	35
Kans.	\$8,202	23	Tenn.	\$6,626	47
Ky.	\$7,081	42	Tex.	\$7,151	40
La.	\$8,527	17	Utah	\$7,327	36
Maine	\$8,430	18	Vt.	\$10,107	5
Md.	\$8,765	15	Va.	\$7,530	32
Mass.	\$9,696	7	Wash.	\$8,243	22
Mich.	\$7,680	31	W.Va.	\$8,282	21
Minn.	\$9,196	12	Wis.	\$8,162	24
Miss.	\$8,098	27	Wyo.	\$15,380	2
Mo.	\$6,993	44	D.C.	\$17,784	(2)

Note: "Revenue" refers to the U.S. Census Bureau's "General Revenue" classification. This measure includes taxes, fees, licenses, and intergovernmental revenue but excludes revenue from government enterprises such as utilities and liquor stores, as well as insurance trust revenue. See Table 39 for average people per household by state. D.C.'s rank does not affect other states' rankings, but the figure in parentheses indicates where it would rank if included.

Source: U.S. Census Bureau; Tax Foundation.

**Table 8.**  
**Sources of State and Local Tax**  
**Collections, Percentage of Total from**  
**Each Source**  
**Fiscal Year 2012**

State	Property	General Sales	Ind. Income	Corporate Income	Other Taxes (a)
U.S.	32.1%	22.7%	22.1%	3.5%	19.5%
Ala.	18.0%	29.2%	21.9%	2.9%	28.0%
Alaska	17.4%	2.4%	0.0%	7.7%	72.6%
Ariz.	30.9%	38.8%	13.9%	2.9%	13.5%
Ark.	18.8%	36.0%	23.1%	3.9%	18.2%
Calif.	28.1%	22.3%	30.0%	4.3%	15.3%
Colo.	32.8%	25.6%	23.0%	2.3%	16.2%
Conn.	37.8%	15.2%	29.5%	2.5%	15.0%
Del.	16.6%	0.0%	29.8%	6.4%	47.3%
Fla.	38.1%	18.7%	25.1%	7.9%	10.2%
Ga.	32.1%	28.4%	25.2%	1.8%	12.6%
Hawaii	17.7%	39.0%	20.8%	1.1%	21.5%
Idaho	28.7%	25.2%	25.0%	3.9%	17.2%
Ill.	38.4%	14.5%	23.3%	5.3%	18.5%
Ind.	26.5%	27.0%	24.9%	3.2%	18.4%
Iowa	33.5%	23.7%	23.1%	3.1%	16.6%
Kans.	31.4%	29.7%	23.1%	2.5%	13.2%
Ky.	20.8%	20.3%	30.9%	4.6%	23.4%
La.	21.5%	39.3%	14.6%	1.7%	23.0%
Maine	38.7%	17.3%	23.5%	3.8%	16.7%
Md.	26.7%	13.5%	38.0%	2.9%	18.9%
Mass.	36.9%	13.7%	32.3%	5.4%	11.7%
Mich.	36.7%	24.7%	20.3%	2.2%	16.2%
Minn.	28.0%	18.0%	28.4%	3.8%	21.8%
Miss.	26.7%	31.6%	15.5%	4.1%	22.1%
Mo.	28.2%	25.6%	26.7%	1.9%	17.6%
Mont.	38.1%	0.0%	24.9%	3.7%	33.4%
Nebr.	36.4%	23.2%	22.6%	2.9%	14.9%
Nev.	26.8%	35.4%	0.0%	0.0%	37.8%
N.H.	64.7%	0.0%	1.5%	9.9%	23.8%
N.J.	48.1%	15.0%	20.7%	3.6%	12.6%
N.M.	18.9%	38.8%	15.2%	3.7%	23.4%

**Table 8. Continued**  
**Sources of State and Local Tax**  
**Collections, Percentage of Total from**  
**Each Source**  
**Fiscal Year 2012**

State	Property	General Sales	Ind. Income	Corporate Income	Other Taxes (a)
N.Y.	31.4%	16.4%	31.3%	6.9%	14.0%
N.C.	25.8%	22.7%	30.1%	3.5%	17.8%
N.D.	12.0%	19.3%	6.5%	3.3%	58.9%
Ohio	29.0%	21.6%	28.7%	0.8%	20.0%
Okla.	17.3%	32.4%	20.9%	3.4%	26.1%
Ore.	34.1%	0.0%	39.4%	3.3%	23.2%
Pa.	29.9%	17.2%	25.1%	3.8%	24.0%
R.I.	44.9%	16.1%	20.7%	2.4%	16.0%
S.C.	34.2%	23.1%	21.7%	1.8%	19.2%
S.D.	34.8%	39.6%	0.0%	2.1%	23.5%
Tenn.	25.7%	42.6%	0.9%	6.1%	24.6%
Tex.	41.2%	31.3%	0.0%	0.0%	27.5%
Utah	28.0%	26.1%	25.8%	2.7%	17.3%
Vt.	42.9%	10.9%	18.6%	3.0%	24.6%
Va.	34.2%	13.7%	30.8%	2.5%	18.8%
Wash. (b)	31.3%	33.8%	0.0%	0.0%	34.9%
W.Va.	20.3%	18.1%	24.9%	2.7%	34.0%
Wis.	37.9%	17.5%	25.5%	3.5%	15.6%
Wyo.	34.3%	31.3%	0.0%	0.0%	34.4%
D.C.	31.6%	18.7%	25.1%	7.9%	16.7%

(a) "Other Taxes" include excise taxes (such as those on alcohol, tobacco, motor vehicles, utilities, and licenses), severance taxes, stock transfer taxes, estate and gift taxes, and other miscellaneous taxes.

(b) This table classifies Washington's Business & Occupation (B&O) Tax under "Other Taxes." U.S. Census Bureau classifies this as a general sales tax.

Note: Percentages may not add to 100% due to rounding.

Source: U.S. Census Bureau; Tax Foundation.

**Table 9.**  
**Federal Aid as a Percentage of State Revenue**  
**Fiscal Year 2013**

State	Fed. Aid as a Percentage of General Revenue	Rank	State	Fed. Aid as a Percentage of General Revenue	Rank
U.S.	30.0%		Mont.	37.4%	6
Ala.	36.1%	9	Nebr.	32.1%	26
Alaska	22.4%	48	Nev.	25.0%	43
Ariz.	34.8%	14	N.H.	27.1%	38
Ark.	32.9%	22	N.J.	25.5%	41
Calif.	25.0%	42	N.M.	36.6%	8
Colo.	27.8%	35	N.Y.	28.0%	34
Conn.	23.4%	46	N.C.	32.5%	25
Del.	24.8%	45	N.D.	19.0%	50
Fla.	31.5%	28	Ohio	33.6%	19
Ga.	37.3%	7	Okla.	33.8%	17
Hawaii	21.5%	49	Ore.	35.0%	13
Idaho	34.4%	15	Pa.	30.4%	29
Ill.	25.9%	40	R.I.	33.6%	18
Ind.	33.4%	20	S.C.	30.2%	30
Iowa	31.9%	27	S.D.	39.0%	4
Kans.	24.9%	44	Tenn.	39.5%	3
Ky.	35.1%	12	Tex.	32.6%	24
La.	41.9%	2	Utah	29.0%	31
Maine	35.3%	10	Vt.	33.2%	21
Md.	28.6%	33	Va.	22.9%	47
Mass.	28.7%	32	Wash.	27.3%	37
Mich.	32.8%	23	W.Va.	34.1%	16
Minn.	26.4%	39	Wis.	27.7%	36
Miss.	42.9%	1	Wyo.	35.2%	11
Mo.	38.2%	5			

Note: Figures are calculated by dividing each state's "Intergovernmental Revenue" by its "General Revenue." "General Revenue" includes all tax revenue but excludes utility revenue, liquor store revenue, and investment income from state pension funds. D.C. is designated as a local entity by the U.S. Census Bureau and thus not included here.

Source: U.S. Census Bureau; Tax Foundation.

*Taxes and Tax Measures*

**Table 10.**  
**Federal Income Tax Payments by Income Percentile**  
**Calendar Year 2012**

Income Percentile	Income Taxes Paid (\$ millions)	Group's Share of Total AGI	Group's Share of Income Taxes	Average Tax Rate
All Taxpayers	\$1,184,978	100.0%	100.0%	12.5%
Top 1%	\$451,328	21.9%	38.1%	22.8%
Top 5%	\$698,543	36.8%	58.9%	21.0%
Top 10%	\$831,445	47.9%	70.2%	19.2%
Top 25%	\$1,024,046	69.3%	86.4%	16.4%
Top 50%	\$1,152,063	88.9%	97.2%	14.3%
Bottom 50%	\$32,915	11.1%	2.8%	3.3%

Note: There are 136,080,353 total federal income tax filers. Total Adjusted Gross Income (AGI) is \$9,041,744,000,000. The top 1% of earners have AGI above \$434,682; the top 5% have above \$175,817; the top 10% have above \$125,195; the top 25% have above \$73,354; and the top 50% have above \$36,055.

Source: Tax Foundation, *Summary of Latest Federal Individual Income Tax Data*, TAX FOUNDATION FISCAL FACT NO. 445 (Dec. 2014).

**Table 11.**  
**Selected Federal Tax Rates**  
**2015**

Individual Income Tax			Social Security and Medicare Payroll Taxes (a)		
Single			15.3%	>	\$0
Rates		Brackets	2.9%	>	\$118,500
10%	>	\$0	3.8%	>	\$200,000
15%	>	\$9,225	Corporate Income Tax		
25%	>	\$37,450	Rates		Brackets
28%	>	\$90,750	15%	>	\$0
33%	>	\$189,300	25%	>	\$50,000
35%	>	\$411,500	34%	>	\$75,000
39.6%	>	\$413,200	39%	>	\$100,000
Married Filing Jointly			34%	>	\$335,000
Rates		Brackets	35%	>	\$10,000,000
10%	>	\$0	38%	>	\$15,000,000
15%	>	\$18,450	35%	>	\$18,333,333
25%	>	\$74,900	Select Federal Excise Taxes (b)		
28%	>	\$151,200	Item		Rate
33%	>	\$230,450	Pistols & Revolvers		10.0%
35%	>	\$411,500	Other Firearms		11.0%
39.6%	>	\$464,850	Ammunition		11.0%
Head of Household			Medical Devices		2.3%
Rates		Brackets	Indoor Tanning		10.0%
10%	>	\$0	Tackle Boxes		3.0%
15%	>	\$13,150	Arrow Shafts		48¢/shaft
25%	>	\$50,200	Air Transportation		7.5%
28%	>	\$129,600	Truck Bodies		12.0%
33%	>	\$209,850	Liq. Natural Gas		24.3¢/gallon
35%	>	\$411,500	Surface Coal		4.4% or \$1.10/ton
39.6%	>	\$439,000			

(a) These are total payroll tax rates. The Social Security tax is split evenly between employer and employee (6.2% each) for all income up to \$118,500. The 1.45% Medicare tax is levied on both employers and employees on all income. The Additional Medicare Tax of 0.9% is levied only on employees with wages and compensation exceeding \$200,000 (\$250,000 for joint filers).

(b) In state excise tax Tables 22, and 24-28, federal gasoline, alcohol, cell phone, and tobacco excise taxes are included under the "Federal" line and are in addition to any state taxes.

Source: Internal Revenue Service; Commerce Clearing House; American Petroleum Institute; Alcohol and Tobacco Tax and Trade Bureau; Tax Foundation.

Table 12.

## State Individual Income Tax Rates

As of January 1, 2015

State	Rates	Brackets	State	Rates	Brackets
Ala. (e, f)	2.00%	> \$0	Del. (f)	2.20%	> \$2,000
	4.00%	> \$500		3.90%	> \$5,000
	5.00%	> \$3,000		4.80%	> \$10,000
Alaska	None			5.20%	> \$20,000
	5.55%	> \$25,000		6.60%	> \$60,000
Ariz. (a)	2.59%	> \$0		Fla.	None
	2.88%	> \$10,000	Ga.	1.00%	> \$0
	3.36%	> \$25,000		2.00%	> \$750
	4.24%	> \$50,000		3.00%	> \$2,250
	4.54%	> \$150,000		4.00%	> \$3,750
		5.00%		> \$5,250	
Ark. (c, d)	0.90%	> \$0	6.00%	> \$7,000	
	2.40%	> \$4,299	Hawaii	1.40%	> \$0
	3.40%	> \$8,399		3.20%	> \$2,400
	4.40%	> \$12,599		5.50%	> \$4,800
	5.90%	> \$20,999		6.40%	> \$9,600
	6.90%	> \$35,099		6.80%	> \$14,400
		7.20%		> \$19,200	
Calif. (a, d)	1.00%	> \$0	7.60%	> \$24,000	
	2.00%	> \$7,749	7.90%	> \$36,000	
	3.00%	> \$18,371	8.25%	> \$48,000	
	4.00%	> \$28,995	9.00%	> \$150,000	
	8.00%	> \$40,250	10.00%	> \$175,000	
	9.30%	> \$50,689	11.00%	> \$200,000	
	10.30%	> \$259,844	Idaho (a, d)	1.60%	> \$0
	11.30%	> \$311,812		3.60%	> \$1,428
	12.30%	> \$519,867		4.10%	> \$2,857
	13.30%	> \$1,000,000		5.10%	> \$4,286
		6.10%		> \$5,715	
Colo.	4.63% of federal taxable income		7.10%	> \$7,144	
Conn.	3.00%	> \$0	7.40%	> \$10,717	
	5.00%	> \$10,000	Ill.	3.75% of federal adjusted gross income with modifications	
	5.50%	> \$50,000		Ind. (f)	3.30% of federal adjusted gross income with modifications
	6.00%	> \$100,000			
	6.50%	> \$200,000			
	6.70%	> \$250,000			

**Table 12. Continued**  
**State Individual Income Tax Rates**  
 As of January 1, 2015

State	Rates	Brackets	State	Rates	Brackets	
Iowa (d, e)	0.36%	> \$0	Miss.	3.00%	> \$0	
	0.72%	> \$1,539		4.00%	> \$5,000	
	2.43%	> \$3,078		5.00%	> \$10,000	
	Kans. (f)	4.50%	> \$6,156	Mo. (e, f)	1.50%	> \$0
		6.12%	> \$13,851		2.00%	> \$1,000
		6.48%	> \$23,085		2.50%	> \$2,000
		6.80%	> \$30,780		3.00%	> \$3,000
		7.92%	> \$46,170		3.50%	> \$4,000
		8.98%	> \$69,255		4.00%	> \$5,000
Ky. (f)		2.70%	> \$0		4.50%	> \$6,000
		4.60%	> \$15,000		5.00%	> \$7,000
La. (e)		2.00%	> \$0		5.50%	> \$8,000
	3.00%	> \$3,000	6.00%	> \$9,000		
	4.00%	> \$4,000	Mont. (a, d, e)	1.00%	> \$0	
	5.00%	> \$5,000		2.00%	> \$2,800	
	5.80%	> \$8,000		3.00%	> \$5,000	
	6.00%	> \$75,000		4.00%	> \$7,600	
Maine (d, h)	2.00%	> \$0		5.00%	> \$10,300	
	4.00%	> \$12,500		6.00%	> \$13,300	
	6.00%	> \$50,000	6.90%	> \$17,000		
Md. (f)	6.50%	> \$5,199	Nebr. (g)	2.46%	> \$0	
	7.95%	> \$20,899		3.51%	> \$3,000	
Mass.	2.00%	> \$0		5.01%	> \$18,000	
	3.00%	> \$1,000		6.84%	> \$29,000	
	4.00%	> \$2,000	Nev.	None		
	4.75%	> \$3,000		N.H. (b)	5.00%	> \$0
	5.00%	> \$100,000	N.J. (f)	1.40%	> \$0	
	5.25%	> \$125,000		1.75%	> \$20,000	
	5.50%	> \$150,000		3.50%	> \$35,000	
	5.75%	> \$250,000		5.525%	> \$40,000	
Mich. (f)	5.15%	> \$0		6.37%	> \$75,000	
	4.25% of federal adjusted gross income with modification		8.97%	> \$500,000		
Minn. (d)	1.70%	> \$0	N.M.	1.70%	> \$0	
	7.05%	> \$25,070		3.20%	> \$5,500	
	7.85%	> \$82,360		4.70%	> \$11,000	
	9.85%	> \$154,950		4.90%	> \$16,000	

**Table 12. Continued**  
**State Individual Income Tax Rates**  
 As of January 1, 2015

State	Rates	Brackets	State	Rates	Brackets	
N.Y. (d, f, g)	4.00%	> \$0	R.I. (d)	3.75%	> \$0	
	4.50%	> \$8,400		4.75%	> \$60,550	
	5.25%	> \$11,600		5.99%	> \$137,650	
		5.90%	> \$13,750	S.C. (d)	3.00%	> \$2,880
		6.45%	> \$21,150		4.00%	> \$5,760
		6.65%	> \$79,600		5.00%	> \$8,640
		6.85%	> \$212,500		6.00%	> \$11,520
		8.82%	> \$1,115,850		7.00%	> \$14,400
N.C.		5.75%	> \$0	S.D.	None	
N.D. (d)		1.22%	> \$0	Tenn. (b)	6.00%	> \$0
		2.27%	> \$36,900	Tex.	None	
	2.52%	> \$89,350	Utah	5.00%	> \$0	
	2.93%	> \$186,350	Vt. (d)	3.55%	> \$0	
	3.22%	> \$405,100		6.80%	> \$36,900	
Ohio (a, d, f, h)	0.528%	> \$0		7.80%	> \$89,350	
	1.057%	> \$5,200		8.80%	> \$186,350	
	2.113%	> \$10,400		8.95%	> \$405,100	
	2.642%	> \$15,650	Va.	2.00%	> \$0	
	3.169%	> \$20,900		3.00%	> \$3,000	
	3.698%	> \$41,700		5.00%	> \$5,000	
	4.226%	> \$83,350		5.75%	> \$17,000	
	2.906%	> \$104,250	Wash.	None		
	5.333%	> \$208,500	W.Va.	3.00%	> \$0	
	Okla.	0.50%		> \$0	4.00%	> \$10,000
1.00%		> \$1,000		4.50%	> \$25,000	
2.00%		> \$2,500		6.00%	> \$40,000	
3.00%		> \$3,750		6.50%	> \$60,000	
4.00%		> \$4,900	Wis. (d)	4.00%	> \$0	
5.00%		> \$7,200		5.84%	> \$10,910	
5.25%		> \$8,700		6.27%	> \$21,820	
				7.65%	> \$240,190	
Ore. (d,e,f)	5.00%	> \$0	Wyo.	None		
	7.00%	> \$3,350	D.C.	4.00%	> \$0	
	9.00%	> \$8,400	6.00%	> \$10,000		
	9.90%	> \$125,000	7.00%	> \$40,000		
Pa. (f)	3.07%	> \$0	8.50%	> \$60,000		
			8.95%	> \$350,000		

**Table 12. Continued**  
**State Individual Income Tax Rates**  
**As of January 1, 2015**

(a) Shows 2015 rates but 2014 brackets for Calif., Idaho, Mont., and Ohio, where laws forbid revenue officials from inflation-indexing brackets until mid-year, and in Ariz., which began indexing in the 2015 tax year.

(b) Tax applies to interest and dividend income only.

(c) Rates apply to the regular tax table. A special tax table is available for low income taxpayers which reduces their tax payments.

(d) Bracket levels are adjusted for inflation each year.

(e) These states allow some or all of federal income tax paid to be deducted from state taxable income.

(f) Local income taxes are excluded. Thirteen states have county or city level income taxes; the average rate within each jurisdiction is: 0.5% in Ala.; 0.63% in Del.; 1.49% in Ind.; 0.01% in Kans.; 2.08% in Ky.; 2.88% in Md.; 1.7% in Mich.; 0.5% in Mo.; 0.5% in N.J.; 2.11% in N.Y.; 2.25% in Ohio; 0.36% in Ore.; and 2.96% in Pa. Weighted local rates are from the Tax Foundation's *2015 State Business Tax Climate Index*.

(g) N.Y. and Nebr. have "tax benefit recapture," by which many high-income taxpayers pay their top tax rate on all income, not just on amounts above the bracket threshold.

(h) Ohio has suspended inflation indexing for the years 2013-2015. Maine has suspended inflation indexing for the years 2014-2015.

Note: Brackets are for single taxpayers. Some states double bracket widths for joint filers (Ala., Ariz., Calif., Conn., Hawaii, Idaho, Kans., La., Nebr., Ore.). N.Y. doubles all except the 6.85% bracket. Some states increase but do not double brackets for joint filers (Ga., Maine, Minn., N.M., N.D., Okla., R.I., Vt., Wis.). Md. increases some but not all brackets. N.J. adds a 2.45% rate and doubles some bracket widths. Consult [TaxFoundation.org](http://TaxFoundation.org) for tables for joint filers and married filing separately.

Source: State tax statutes, forms, and instructions; Commerce Clearing House; Tax Foundation.

**Table 13.**  
**State Individual Income Tax Collections**  
**Per Capita**  
**Fiscal Year 2013**

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$983		Mont.	\$1,035	20
Ala.	\$664	36	Nebr.	\$1,129	16
Alaska. (a)	\$0	--	Nev. (a)	\$0	--
Ariz.	\$516	41	N.H. (b)	\$75	42
Ark.	\$897	25	N.J.	\$1,363	7
Calif.	\$1,750	4	N.M.	\$595	38
Colo.	\$612	37	N.Y.	\$2,051	2
Conn.	\$2,174	1	N.C.	\$1,130	15
Del.	\$1,227	13	N.D.	\$901	24
Fla. (a)	\$0	--	Ohio	\$854	28
Ga.	\$881	27	Okla.	\$761	33
Hawaii	\$1,242	12	Ore.	\$1,599	6
Idaho	\$806	32	Pa.	\$844	30
Ill.	\$1,285	10	R.I.	\$1,036	19
Ind.	\$759	34	S.C.	\$707	35
Iowa	\$1,115	17	S.D. (a)	\$0	--
Kans.	\$1,023	21	Tenn. (b)	\$41	43
Ky.	\$849	29	Tex. (a)	\$0	--
La.	\$594	39	Utah	\$991	22
Maine	\$1,153	14	Vt.	\$1,059	18
Md.	\$1,302	9	Va.	\$1,326	8
Mass.	\$1,931	3	Wash. (a)	\$0	--
Mich.	\$833	31	W.Va.	\$968	23
Minn.	\$1,658	5	Wis.	\$1,261	11
Miss.	\$587	40	Wyo. (a)	\$0	--
Mo.	\$892	26			

(a) State has no individual income tax.

(b) State does not tax wage income but does tax interest and dividend income.

Note: See Table 39 for average people per household by state. D.C. is designated as a local entity by the U.S. Census Bureau and thus not included here.

Source: U.S. Census Bureau; Tax Foundation.

*Individual Income Taxes*

**Table 14.**  
**State and Local Individual Income Tax**  
**Collections Per Capita**  
**Fiscal Year 2012**

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$983		Mont.	\$899	28
Ala.	\$648	36	Nebr.	\$994	22
Alaska. (a)	\$0	--	Nev. (a)	\$0	--
Ariz.	\$475	41	N.H. (b)	\$62	42
Ark.	\$816	31	N.J.	\$1,257	9
Calif.	\$1,454	7	N.M.	\$553	38
Colo.	\$946	25	N.Y.	\$2,431	1
Conn.	\$2,053	2	N.C.	\$1,071	17
Del.	\$1,368	8	N.D.	\$624	37
Fla. (a)	\$0	--	Ohio	\$1,163	13
Ga.	\$826	30	Okla.	\$730	34
Hawaii	\$1,114	15	Ore.	\$1,500	5
Idaho	\$763	32	Pa.	\$1,122	14
Ill.	\$1,206	11	R.I.	\$1,029	19
Ind.	\$934	26	S.C.	\$659	35
Iowa	\$1,019	20	S.D. (a)	\$0	44
Kans.	\$1,006	21	Tenn. (b)	\$28	43
Ky.	\$1,060	18	Tex. (a)	\$0	--
La.	\$539	39	Utah	\$870	29
Maine	\$1,086	16	Vt.	\$956	23
Md.	\$1,958	3	Va.	\$1,254	10
Mass.	\$1,804	4	Wash. (a)	\$0	--
Mich.	\$744	33	W.Va.	\$946	24
Minn.	\$1,489	6	Wis.	\$1,183	12
Miss.	\$503	40	Wyo. (a)	\$0	--
Mo.	\$906	27	D.C.	\$2,379	(2)

(a) State has no individual income tax.

(b) State does not tax wage income but does tax interest and dividend income.

Note: See Table 39 for average people per household by state. D.C.'s rank does not affect other states' rankings, but the figure in parentheses indicates where it would rank if included.

Source: U.S. Census Bureau; Tax Foundation.

*Individual Income Taxes*

Table 15.

## State Corporate Income Tax Rates

As of January 1, 2015

State	Rates	Brackets	State	Rates	Brackets
Ala.	6.50%	> \$0	La.	4.00%	> \$0
Alaska	0.00%	> \$0		5.00%	> \$25,000
	2.00%	> \$25,000		6.00%	> \$50,000
	3.00%	> \$49,000		7.00%	> \$100,000
	4.00%	> \$74,000		8.00%	> \$200,000
	5.00%	> \$99,000	Maine	3.50%	> \$0
	6.00%	> \$124,000		7.93%	> \$25,000
	7.00%	> \$148,000		8.33%	> \$75,000
	8.00%	> \$173,000		8.93%	> \$250,000
	9.00%	> \$198,000	Md.	8.25%	> \$0
	9.40%	> \$222,000	Mass.	8.00%	> \$0
Ariz.	6.00%	> \$0	Mich.	6.00%	> \$0
Ark. (a)	1.00%	> \$0	Minn.	9.80%	> \$0
	2.00%	> \$3,000	Miss.	3.00%	> \$0
	3.00%	> \$6,000		4.00%	> \$5,000
	5.00%	> \$11,000		5.00%	> \$10,000
	6.00%	> \$25,000	Mo.	6.25%	> \$0
	6.50%	> \$100,000	Mont.	6.75%	> \$0
Calif.	8.84%	> \$0	Nebr.	5.58%	> \$0
Colo.	4.63%	> \$0		7.81%	> \$100,000
Conn. (b)	9.00%	> \$0	Nev.	None	
Del. (c)	8.70%	> \$0	N.H.	8.50%	> \$0
Fla.	5.50%	> \$0	N.J. (f)	6.50%	> \$0
Ga.	6.00%	> \$0		7.50%	> \$50,000
Hawaii	4.40%	> \$0		9.00%	> \$100,000
	5.40%	> \$25,000	N.M. (g)	4.80%	> \$0
	6.40%	> \$100,000		6.40%	> \$500,000
Idaho	7.40%	> \$0		6.90%	> \$1,000,000
Ill. (d)	7.75%	> \$0	N.Y.	7.10%	> \$0
Ind. (e)	7.00%	> \$0	N.C.	5.00%	> \$0
Iowa	6.00%	> \$0	N.D.	1.48%	> \$0
	8.00%	> \$25,000		3.73%	> \$25,000
	10.00%	> \$100,000		4.53%	> \$50,000
	12.00%	> \$250,000	Ohio	(c)	
Kans.	4.00%	> \$0	Okla.	6.00%	> \$0
	7.00%	> \$50,000	Ore.	6.60%	> \$0
Ky.	4.00%	> \$0		7.60%	> \$1,000,000
	5.00%	> \$50,000	Pa.	9.99%	> \$0
	6.00%	> \$100,000	R.I.	7.00%	> \$0

**Table 15. Continued**  
**State Corporate Income Tax Rates**  
**As of January 1, 2015**

State	Rates	Brackets
S.C.	5.00%	> \$0
S.D.		None
Tenn.	6.50%	> \$0
Tex.		(c)
Utah	5.00%	> \$0
Vt.	6.00%	> \$0
	7.00%	> \$10,000
	8.50%	> \$25,000
Va. (c)	6.00%	> \$0
Wash.		(c)
W.Va.	6.50%	> \$0
Wis.	7.90%	> \$0
Wyo.		None
D.C.	9.40%	> \$0

(a) Arkansas assesses a surcharge of 3% of the taxpayer's total liability.

(b) Rate includes a 20% surtax, which effectively increases the rate from 7.5% to 9%. Surtax is required by businesses with at least \$100 million annual gross income.

(c) Ohio, Texas, and Washington do not have corporate income taxes but do have gross receipts taxes with rates not strictly comparable to corporate income tax rates. See Table 18 for more information. Delaware and Virginia have gross receipts taxes in addition to corporate income taxes.

(d) Illinois' rate includes two separate corporate income taxes, one at a 5.25% rate and one at a 2.5% rate.

(e) The tax rate in Indiana will decrease to 6.5% on July 1, 2015.

(f) Corporations with entire net incomes greater than \$100,000 pay 9% on all taxable income; corporations with entire net incomes greater than \$50,000 and less than or equal to \$100,000 pay 7.5% on all taxable income; and corporations with entire net incomes less than or equal to \$50,000 pay 6.5% on all taxable income.

(g) The tax rate in New Mexico will decrease to 6.6% in 2016.

Note: In addition to regular income taxes, many states impose other taxes on corporations such as gross receipts taxes and franchise taxes. Some states also impose an alternative minimum tax on corporations and levy special rates on financial institutions. These are not included here.

Source: State tax statutes, forms, and instructions; Commerce Clearing House; Tax Foundation.

**Table 16.****State Corporate Income Tax Collections  
Per Capita****Fiscal Year 2013**

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$143		Mont.	\$169	13
Ala.	\$79	41	Nebr.	\$148	19
Alaska	\$861	1	Nev. (a)	\$0	--
Ariz.	\$100	35	N.H.	\$418	2
Ark.	\$136	24	N.J.	\$257	7
Calif.	\$196	10	N.M.	\$128	29
Colo.	\$73	42	N.Y.	\$251	9
Conn.	\$159	17	N.C.	\$131	26
Del. (b)	\$336	4	N.D.	\$317	5
Fla.	\$107	34	Ohio (b)	\$23	46
Ga.	\$80	40	Okla.	\$153	18
Hawaii	\$89	38	Ore.	\$117	32
Idaho	\$125	30	Pa.	\$173	12
Ill.	\$347	3	R.I.	\$137	23
Ind.	\$119	31	S.C.	\$81	39
Iowa	\$139	22	S.D. (a)	\$44	45
Kans.	\$133	25	Tenn.	\$194	11
Ky.	\$147	20	Tex. (a, b)	\$0	--
La.	\$55	44	Utah	\$115	33
Maine	\$129	28	Vt.	\$169	14
Md.	\$161	16	Va. (b)	\$94	36
Mass.	\$283	6	Wash (a, b)	\$0	--
Mich.	\$91	37	W.Va.	\$131	27
Minn.	\$252	8	Wis.	\$167	15
Miss.	\$139	21	Wyo. (a)	\$0	--
Mo.	\$63	43			

(a) State has no corporate income tax, but collections per capita may include special taxes on financial corporations.

(b) The U.S. Census Bureau does not classify revenue from gross receipts taxes such as those in Delaware, Ohio, Texas, Virginia, and Washington as corporate tax revenue. See Table 18 for gross receipts taxes.

Note: See Table 39 for average people per household by state. D.C. is designated as a local entity by the U.S. Census Bureau and thus not included here.

Source: U.S. Census Bureau; Tax Foundation.

*Corporate Income Taxes*

**Table 17.****State and Local Corporate Income Tax Collections Per Capita**

Fiscal Year 2012

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$157		Mont.	\$132	23
Ala.	\$86	38	Nebr.	\$127	24
Alaska	\$912	1	Nev. (a)	\$0	--
Ariz.	\$100	35	N.H.	\$395	3
Ark.	\$137	20	N.J.	\$218	8
Calif.	\$210	9	N.M.	\$135	21
Colo.	\$96	36	N.Y.	\$539	2
Conn.	\$175	12	N.C.	\$126	25
Del. (b)	\$293	6	N.D.	\$311	4
Fla.	\$104	32	Ohio (b)	\$30	46
Ga.	\$60	43	Okla.	\$117	29
Hawaii	\$58	44	Ore.	\$125	26
Idaho	\$119	28	Pa.	\$168	14
Ill.	\$272	7	R.I.	\$117	30
Ind.	\$122	27	S.C.	\$54	45
Iowa	\$139	19	S.D.	\$72	40
Kans.	\$110	31	Tenn.	\$191	11
Ky.	\$158	16	Tex. (a, b)	\$0	--
La.	\$63	41	Utah	\$91	37
Maine	\$175	13	Vt.	\$154	17
Md.	\$150	18	Va. (b)	\$103	34
Mass.	\$302	5	Wash. (a, b)	\$0	--
Mich.	\$81	39	W.Va.	\$104	33
Minn.	\$199	10	Wis.	\$163	15
Miss.	\$133	22	Wyo. (a)	\$0	--
Mo.	\$63	42	D.C.	\$744	(2)

(a) State has no corporate income tax.

(b) The U.S. Census Bureau does not classify revenue from gross receipts taxes such as those in Delaware, Ohio, Texas, Virginia, and Washington as corporate tax revenue. See Table 18 for gross receipts taxes.

Note: See Table 39 for average people per household by state. D.C.'s rank does not affect other states' rankings, but the figure in parentheses indicates where it would rank if included.

Source: U.S. Census Bureau; Tax Foundation.

*Corporate Income Taxes*

**Table 18.****State Gross Receipts Taxes**

As of January 1, 2015

State	Name of Tax	Range of Rates
Del.	Manufacturers' & Merchants' License Tax	0.0996% - 0.7468%
Ohio	Commercial Activities Tax (CAT)	0.26%
Tex.	Margin Tax	0.475% - 0.950%
Va. (a)	Business/Professional/ Occupational License Tax (BPOL)	0.02% - 0.58%
Wash.	Business & Occupation Tax (B&O)	0.13% - 3.3%

(a) Virginia's tax is locally levied and rates vary by business and jurisdiction. Approximately half of counties do not levy the tax. Some counties instead levy a capital stock tax.

Note: Gross receipts taxes are complex business taxes imposed at a low rate but on a wide base of transactions, resulting in high effective tax rates that can vary by industry. These taxes often include minimum tax liabilities that can result in much higher effective rates for some small businesses.

Source: Commerce Clearing House; state revenue departments; Weldon Cooper Center for Public Service.

**Table 19.**  
**State and Local Sales Tax Rates**  
 As of Jan 1, 2015

State	State Tax Rate	Rank	Avg. Local Tax Rate (a)	Combined Rate	Rank
Ala.	4.00%	38	4.91%	8.91%	3
Alaska	None	--	1.76%	1.76%	46
Ariz.	5.60%	28	2.57%	8.17%	11
Ark.	6.50%	9	2.76%	9.26%	2
Calif. (b)	7.50%	1	0.94%	8.44%	8
Colo.	2.90%	45	4.54%	7.44%	15
Conn.	6.35%	11	None	6.35%	31
Del.	None	--	None	None	--
Fla.	6.00%	16	0.65%	6.65%	29
Ga.	4.00%	38	2.96%	6.96%	24
Hawaii (c)	4.00%	38	0.35%	4.35%	45
Idaho	6.00%	16	0.01%	6.01%	36
Ill.	6.25%	12	1.94%	8.19%	10
Ind.	7.00%	2	None	7.00%	21
Iowa	6.00%	16	0.78%	6.78%	27
Kans.	6.15%	15	2.05%	8.20%	9
Ky.	6.00%	16	None	6.00%	37
La.	4.00%	38	4.91%	8.91%	4
Maine	5.50%	29	None	5.50%	42
Md.	6.00%	16	None	6.00%	37
Mass.	6.25%	12	None	6.25%	33
Mich.	6.00%	16	None	6.00%	37
Minn.	6.875%	7	0.33%	7.20%	17
Miss.	7.00%	2	0.07%	7.07%	20
Mo.	4.225%	37	3.58%	7.81%	14
Mont. (d)	None	--	None	None	--
Nebr.	5.50%	29	1.30%	6.80%	26
Nev.	6.85%	8	1.09%	7.94%	13
N.H.	None	--	None	0.00%	--
N.J. (e)	7.00%	2	-0.03%	6.97%	23
N.M. (c)	5.125%	32	2.22%	7.35%	16
N.Y.	4.00%	38	4.48%	8.48%	7

**Table 19. Continued**  
**State and Local Sales Tax Rates**  
 As of Jan 1, 2015

State	State Tax Rate	Rank	Avg. Local Tax Rate (a)	Combined Rate	Rank
N.C.	4.75%	35	2.15%	6.90%	25
N.D.	5.00%	33	1.56%	6.56%	30
Ohio	5.75%	27	1.35%	7.10%	19
Okla.	4.50%	36	4.27%	8.77%	6
Ore.	None	--	None	None	--
Pa.	6.00%	16	0.34%	6.34%	32
R.I.	7.00%	2	None	7.00%	21
S.C.	6.00%	16	1.13%	7.13%	18
S.D. (c)	4.00%	38	1.83%	5.83%	40
Tenn.	7.00%	2	2.45%	9.45%	1
Tex.	6.25%	12	1.80%	8.05%	12
Utah (b)	5.95%	26	0.73%	6.68%	28
Vt.	6.00%	16	0.14%	6.14%	34
Va. (b)	5.30%	31	0.33%	5.63%	41
Wash.	6.50%	9	2.39%	8.89%	5
W.Va.	6.00%	16	0.07%	6.07%	35
Wis.	5.00%	33	0.43%	5.43%	44
Wyo.	4.00%	38	1.47%	5.47%	43
D.C.	5.75%	(28)	--	5.75%	(41)

(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 at the state level: California (1%), Utah (1.25%), and 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 business-to-business services.

(d) Due to data limitations, the table does not include sales taxes in local resort areas in Montana.

(e) Some counties in New Jersey are not subject to statewide sales tax rates and collect a local rate of 3.5%. Their average local score is represented as a negative.

Note: D.C.'s rank does not affect other states' rankings, but the figure in parentheses indicates where it would rank if included.

Source: Sales Tax Clearing House; Tax Foundation.

**Table 20.**  
**State General Sales Tax Collections Per Capita**  
**Fiscal Year 2013**

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$809		Mont. (a)	\$0	--
Ala.	\$483	43	Nebr.	\$897	19
Alaska (a)	\$0	--	Nev.	\$1,312	4
Ariz.	\$982	14	N.H. (a)	\$0	--
Ark.	\$960	15	N.J.	\$952	16
Calif.	\$889	20	N.M. (b)	\$944	17
Colo.	\$446	45	N.Y.	\$618	37
Conn.	\$1,073	6	N.C.	\$571	39
Del. (a)	\$0	--	N.D.	\$1,781	2
Fla.	\$1,069	7	Ohio	\$746	28
Ga.	\$530	41	Okla.	\$657	34
Hawaii (b)	\$2,108	1	Ore. (a)	\$0	--
Idaho	\$826	23	Pa.	\$724	29
Ill.	\$634	36	R.I.	\$839	22
Ind.	\$1,037	9	S.C.	\$674	33
Iowa	\$817	24	S.D. (b)	\$1,017	11
Kans.	\$1,003	12	Tenn.	\$1,024	10
Ky.	\$689	31	Tex.	\$995	13
La.	\$612	38	Utah	\$655	35
Maine	\$807	25	Vt.	\$554	40
Md.	\$697	30	Va.	\$451	44
Mass.	\$777	26	Wash.	\$1,604	3
Mich.	\$852	21	W.Va.	\$677	32
Minn.	\$928	18	Wis.	\$769	27
Miss.	\$1,068	8	Wyo.	\$1,212	5
Mo.	\$523	42			

(a) State has no state-level general sales tax.

(b) The sales taxes in Hawaii, New Mexico, and South Dakota have broad bases that include many services, so figures are not strictly comparable to other states.

Note: Some states levy gross receipts taxes in addition to sales taxes. The U.S. Census Bureau includes some of these in sales tax collections data. See Table 18 for information on gross receipts taxes. See Table 39 for average people per household by state. D.C. is designated as a local entity by the U.S. Census Bureau and thus not included here.

Source: U.S. Census Bureau; Tax Foundation.

*General Sales Taxes*

**Table 21.****State and Local General Sales Tax  
Collections Per Capita**

Fiscal Year 2012

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$1,007		Mont.	\$0	--
Ala.	\$863	31	Nebr.	\$1,021	22
Alaska	\$286	46	Nev.	\$1,374	8
Ariz.	\$1,323	10	N.H.	\$0	--
Ark.	\$1,271	13	N.J.	\$915	26
Calif.	\$1,082	17	N.M.	\$1,407	6
Colo.	\$1,054	18	N.Y.	\$1,276	12
Conn.	\$1,054	18	N.C.	\$806	33
Del.	\$0	--	N.D.	\$1,850	4
Fla.	\$1,106	16	Ohio	\$874	29
Ga.	\$929	25	Okla.	\$1,133	15
Hawaii	\$2,088	2	Ore.	\$0	--
Idaho	\$770	36	Pa.	\$770	36
Ill.	\$749	39	R.I.	\$802	34
Ind.	\$1,015	23	S.C.	\$702	40
Iowa	\$1,047	20	S.D.	\$1,382	7
Kans.	\$1,291	11	Tenn.	\$1,325	9
Ky.	\$698	41	Tex.	\$1,182	14
La.	\$1,451	5	Utah	\$881	28
Maine	\$801	35	Vt.	\$561	44
Md.	\$695	42	Va.	\$559	45
Mass.	\$767	38	Wash.	\$1,907	3
Mich.	\$904	27	W.Va.	\$688	43
Minn.	\$944	24	Wis.	\$809	32
Miss.	\$1,030	21	Wyo.	\$2,103	1
Mo.	\$868	30	D.C.	\$1,773	(5)

Note: Some states levy gross receipts taxes in addition to sales taxes. The U.S. Census Bureau includes some of these in sales tax collections data. See Table 18 for information on gross receipts taxes. See Table 39 for average people per household by state. D.C.'s rank does not affect other states' rankings, but the figure in parentheses indicates where it would rank if included.

Source: U.S. Census Bureau; Tax Foundation.

*General Sales Taxes*

**Table 22.**  
**State Gasoline Tax Rates**  
**(Cents Per Gallon)**  
 As of January 1, 2015

State	Excise Tax	Other Taxes and Fees	Total	Rank
Federal	18.4¢	--	--	
Ala.	16¢	4.87¢	20.87¢	40
Alaska	8¢	3.30¢	11.30¢	50
Ariz.	18¢	1.00¢	19.00¢	43
Ark.	21.5¢	0.30¢	21.80¢	38
Calif.	36¢	9.39¢	45.39¢	2
Colo.	22¢	0.00¢	22.00¢	35
Conn.	25¢	18.22¢	43.22¢	5
Del.	23¢	0.00¢	23.00¢	32
Fla.	4¢	32.42¢	36.42¢	8
Ga.	7.5¢	19.03¢	26.53¢	25
Hawaii	17¢	28.00¢	45.00¢	4
Idaho	25¢	0.00¢	25.00¢	27
Ill.	19¢	11.72¢	30.72¢	15
Ind.	18¢	11.85¢	29.85¢	19
Iowa	21¢	1.00¢	22.00¢	35
Kans.	24¢	0.03¢	24.03¢	29
Ky.	26.2¢	1.40¢	27.60¢	23
La.	20¢	0.01¢	20.01¢	41
Maine	30¢	0.01¢	30.01¢	18
Md.	23.9¢	6.40¢	30.30¢	16
Mass.	24¢	2.54¢	26.54¢	24
Mich.	19¢	11.26¢	30.26¢	17
Minn.	28.5¢	0.10¢	28.60¢	20
Miss.	18¢	0.78¢	18.78¢	45
Mo.	17¢	0.30¢	17.30¢	46
Mont.	27¢	0.75¢	27.75¢	22
Nebr.	25.6¢	0.90¢	26.50¢	26
Nev.	23¢	10.15¢	33.15¢	10
N.H.	22.2¢	1.63¢	23.83¢	31
N.J.	10.5¢	4.00¢	14.50¢	49
N.M.	17¢	1.88¢	18.88¢	44
N.Y.	8.05¢	37.04¢	45.09¢	3
N.C.	37.5¢	0.25¢	37.75¢	6
N.D.	23¢	0.00¢	23.00¢	32
Ohio	28¢	0.00¢	28.00¢	21

*Excise Taxes*

**Table 22. Continued**  
**State Gasoline Tax Rates**  
**(Cents Per Gallon)**  
**As of January 1, 2015**

State	Excise Tax	Other Taxes and Fees	Total	Rank
Okla.	16¢	1.00¢	17.00¢	47
Ore.	30¢	1.07¢	31.07¢	14
Pa.	0¢	50.50¢	50.50¢	1
R.I.	32¢	1.00¢	33.00¢	11
S.C.	16¢	0.75¢	16.75¢	48
S.D.	22¢	0.00¢	22.00¢	35
Tenn.	20¢	1.40¢	21.40¢	39
Tex.	20¢	0.00¢	20.00¢	42
Utah	24.5¢	0.00¢	24.50¢	28
Vt.	12.1¢	19.87¢	31.97¢	13
Va.	19.88¢	2.50¢	22.38¢	34
Wash.	37.5¢	0.00¢	37.50¢	7
W.Va.	20.5¢	14.10¢	34.60¢	9
Wis.	30.9¢	2.00¢	32.90¢	12
Wy.	23¢	1.00¢	24.00¢	30
D.C.	23.5¢	0.00¢	23.50¢	(32)

Note: The American Petroleum Institute (API) has developed a methodology for determining the average tax rate on a gallon of fuel. Rates may include any of the following: excise taxes, environmental fees, storage tank taxes, other fees or taxes, and general sales taxes. In states where gasoline is subject to the general sales tax, or where the fuel tax is based on the average sale price. The average rate determined by API is sensitive to changes in the price of gasoline. California, Connecticut, Georgia, Illinois, Indiana, Michigan, and New York fully or partially apply general sales taxes to the purchase of gasoline.

Source: American Petroleum Institute.

Table 23.

## Share of State and Local Road Spending Covered by State and Local Tolls, User Fees, and User Taxes

Fiscal Year 2012

State	Tolls & User Fees	Rank	Gasoline & License Taxes	Total, Tolls, User Fees, & User Taxes	Rank
U.S.	8.4%		41.5%	49.9%	
Ala.	0.4%	43	37.8%	38.2%	29
Alaska	5.3%	17	8.9%	14.2%	50
Ariz.	0.6%	40	46.2%	46.8%	13
Ark.	0.4%	45	43.1%	43.5%	15
Calif.	3.5%	25	54.6%	58.1%	6
Colo.	5.7%	15	48.0%	53.7%	9
Conn.	0.1%	49	40.4%	40.5%	24
Del.	38.5%	1	22.7%	61.2%	47
Fla.	16.0%	6	55.6%	71.7%	5
Ga.	1.1%	35	42.9%	44.0%	16
Hawaii	0.7%	38	85.7%	86.4%	1
Idaho	3.8%	23	42.4%	46.2%	18
Ill.	10.1%	10	43.4%	53.5%	14
Ind.	0.2%	47	42.5%	42.7%	17
Iowa	0.4%	44	41.4%	41.8%	21
Kans.	5.2%	18	35.5%	40.6%	30
Ky.	0.2%	46	41.1%	41.3%	22
La.	1.8%	30	25.7%	27.5%	43
Maine	13.2%	7	38.4%	51.6%	27
Md.	8.9%	12	23.3%	32.2%	46
Mass.	19.4%	5	39.8%	59.2%	26
Mich.	4.0%	21	56.8%	60.8%	3
Minn.	1.5%	31	41.6%	43.1%	20
Miss.	0.2%	48	32.2%	32.4%	36
Mo.	0.9%	37	33.9%	34.8%	33
Mont.	1.4%	33	34.4%	35.8%	32
Nebr.	3.4%	26	41.8%	45.2%	19
Nev.	0.7%	39	32.0%	32.7%	38
N.H.	20.5%	4	32.0%	52.5%	37
N.J.	34.8%	2	27.8%	62.6%	41
N.M.	1.2%	34	33.3%	34.5%	35
N.Y.	32.5%	3	30.9%	63.4%	39
N.C.	0.4%	42	63.6%	64.0%	2
N.D.	2.0%	28	24.0%	26.0%	45
Ohio	5.3%	16	46.6%	52.0%	12

Excise Taxes

**Table 23. Continued**  
**Share of State and Local Road Spending**  
**Covered by State and Local Tolls, User**  
**Fees, and User Taxes**  
**Fiscal Year 2012**

State	Tolls & User Fees	Rank	Gasoline & License Taxes	Total, Tolls, User Fees, & User Taxes	Rank
Okla.	10.0%	11	48.3%	58.3%	8
Ore.	3.7%	24	55.8%	59.4%	4
Pa.	10.5%	9	33.6%	44.1%	34
R.I.	4.4%	19	39.9%	44.3%	25
S.C.	3.9%	22	46.9%	50.7%	11
S.D.	1.0%	36	22.5%	23.5%	48
Tenn.	0.1%	50	50.9%	51.0%	7
Tex.	11.3%	8	47.0%	58.3%	10
Utah	1.9%	29	27.0%	29.0%	42
Vt.	0.4%	41	25.7%	26.1%	44
Va.	3.3%	27	34.9%	38.2%	31
Wash.	7.4%	14	40.7%	48.2%	23
W.Va.	7.7%	13	30.2%	37.9%	40
Wis.	4.1%	20	37.9%	42.0%	28
Wyo.	1.4%	32	19.6%	21.0%	49
D.C.	0.0%	(50)	10.5%	10.5%	(50)

Note: Table includes state and local road expenses but excludes federal aid. For more information, see TAX FOUNDATION FISCAL FACT NO. 410 (Jan. 2014). D.C.'s rank does not affect other states' rankings, but the figures in parentheses indicate where it would rank if included.

Source: U.S. Census Bureau; Federal Highway Administration; Tax Foundation.

*Excise Taxes*

**Table 24.****State Cigarette Excise Tax Rates  
(Dollars Per 20-Pack)**

As of January 1, 2015

State	Tax Rate	Rank	State	Tax Rate	Rank
Federal	\$1.0066		Mont.	\$1.70	18
Ala.	\$0.425	46	Nebr.	\$0.64	37
Alaska	\$2.00	11	Nev.	\$0.80	34
Ariz.	\$2.00	11	N.H.	\$1.78	17
Ark.	\$1.15	29	N.J.	\$2.70	9
Calif.	\$0.87	32	N.M.	\$1.66	20
Colo.	\$0.84	33	N.Y.	\$4.35	1
Conn.	\$3.40	4	N.C.	\$0.45	44
Del.	\$1.60	21	N.D.	\$0.44	45
Fla.	\$1.339	26	Ohio	\$1.25	28
Ga.	\$0.37	47	Okla.	\$1.03	30
Hawaii	\$3.20	5	Ore.	\$1.31	27
Idaho	\$0.57	41	Pa.	\$1.60	21
Ill.	\$1.98	16	R.I.	\$3.50	3
Ind.	\$0.995	31	S.C.	\$0.57	41
Iowa	\$1.36	25	S.D.	\$1.53	23
Kans.	\$0.79	35	Tenn.	\$0.62	38
Ky.	\$0.60	39	Tex.	\$1.41	24
La.	\$0.36	48	Utah	\$1.70	18
Maine	\$2.00	11	Vt.	\$2.75	8
Md.	\$2.00	11	Va.	\$0.30	49
Mass.	\$3.51	2	Wash.	\$3.025	6
Mich.	\$2.00	11	W.Va.	\$0.55	43
Minn.	\$2.90	7	Wis.	\$2.52	10
Miss.	\$0.68	36	Wyo.	\$0.60	39
Mo.	\$0.17	50	D.C.	\$2.50	(11)

Note: Local taxes are not included and can be substantial. D.C.'s rank does not affect other states' rankings, but the figure in parentheses indicates where it would rank if included.

Source: RJ Reynolds; state revenue departments; Tax Foundation.

*Excise Taxes*

Table 25.

## State Spirits Excise Tax Rates (Dollars Per Gallon)

As of January 1, 2015

State	Tax Rate (a)	Rank	State	Tax Rate (a)	Rank
Federal	\$13.50		Mont. (b)	\$9.74	11
Ala. (b)	\$18.22	4	Nebr.	\$3.75	36
Alaska (a)	\$12.80	5	Nev. (a)	\$3.60	38
Ariz.	\$3.00	41	N.H. (b)	\$0.00	49
Ark. (d, e)	\$6.57	19	N.J.	\$5.50	26
Calif. (a)	\$3.30	39	N.M.	\$6.06	22
Colo.	\$2.28	46	N.Y. (a)	\$6.44	21
Conn. (a)	\$5.40	28	N.C. (b)	\$12.30	7
Del. (a)	\$3.75	36	N.D. (a, e)	\$4.66	30
Fla. (a)	\$6.50	20	Ohio (b)	\$9.34	12
Ga. (a)	\$3.79	35	Okla.	\$5.56	25
Hawaii	\$5.98	23	Ore. (b)	\$22.72	2
Idaho (b)	\$10.90	10	Pa. (b)	\$7.20	18
Ill. (a)	\$8.55	14	R.I. (a)	\$5.40	28
Ind. (a)	\$2.68	42	S.C. (d)	\$5.42	27
Iowa (b)	\$12.49	6	S.D. (a, e)	\$4.63	31
Kans.	\$2.50	43	Tenn. (d)	\$4.46	33
Ky. (c)	\$7.35	17	Tex. (a)	\$2.40	45
La. (a)	\$2.50	43	Utah (b)	\$12.18	8
Maine (b)	\$5.79	24	Vt. (b)	\$7.68	15
Md. (a, e)	\$4.62	32	Va. (b)	\$19.18	3
Mass. (a)	\$4.05	34	Wash. (e, f)	\$35.22	1
Mich. (b)	\$11.90	9	W.Va. (b)	\$1.89	48
Minn. (d, e)	\$8.59	13	Wis.	\$3.25	40
Miss. (b)	\$7.46	16	Wyo. (b)	\$0.00	49
Mo.	\$2.00	47	D.C. (e)	\$5.37	(30)

(a) Different rates are also applicable according to alcohol content, place of production, size of container, or place purchased (on- or off-premise or onboard airlines).

(b) States where the government controls sales. In these "control states," products are subject to ad valorem mark-up and excise taxes. The excise tax rate is calculated using a methodology developed by the Distilled Spirits Council of the United States.

(c) Includes the wholesale tax rate of 11%, converted to a gallonage excise tax rate.

(d) Includes case fees and/or bottle fees which may vary with the size of container.

(e) Includes sales taxes specific to alcoholic beverages.

(f) Includes the retail (17%) and distributor (10%) license fees, converted into a gallonage excise tax rate.

Note: Rates are those applicable to off-premise sales of 40% alcohol by volume (a.b.v.) distilled spirits in 750ml containers. D.C.'s rank does not affect other states' rankings, but the figure in parentheses indicates where it would rank if included.

Source: Distilled Spirits Council of the United States; Tax Foundation.

*Excise Taxes*

Table 26.

## State Wine Excise Tax Rates (Dollars Per Gallon)

As of January 1, 2015

State	Tax Rate (a)	Rank	State	Tax Rate (a)	Rank
Federal	\$1.07		Mont.	\$1.06	19
Ala.	\$1.70	5	Nebr.	\$0.95	23
Alaska	\$2.50	2	Nev.	\$0.70	29
Ariz.	\$0.84	26	N.H. (a)	--	--
Ark. (c, b)	\$1.42	9	N.J.	\$0.88	24
Calif.	\$0.20	44	N.M.	\$1.70	5
Colo.	\$0.32	39	N.Y.	\$0.30	40
Conn.	\$0.72	27	N.C.	\$1.00	21
Del.	\$0.97	22	N.D.	\$1.06	18
Fla.	\$2.25	3	Ohio	\$0.32	38
Ga.	\$1.51	7	Okla.	\$0.72	27
Hawaii	\$1.38	12	Ore.	\$0.67	30
Idaho	\$0.45	36	Pa. (a)	--	--
Ill.	\$1.39	11	R.I.	\$1.40	10
Ind.	\$0.47	35	S.C.	\$1.08	17
Iowa	\$1.75	4	S.D. (c)	\$1.27	15
Kans.	\$0.30	40	Tenn. (b)	\$1.27	14
Ky. (d)	\$3.18	1	Tex.	\$0.20	43
La.	\$0.11	45	Utah (a)	--	--
Maine	\$0.60	31	Vt.	\$0.55	32
Md. (c)	\$1.35	13	Va.	\$1.51	7
Mass.	\$0.55	32	Wash.	\$0.87	25
Mich.	\$0.51	34	W.Va.	\$1.00	20
Minn. (c, b)	\$1.17	16	Wis.	\$0.25	42
Miss. (a)	--	--	Wyo. (a)	--	--
Mo.	\$0.42	37	D.C. (c)	\$1.61	(7)

(a) Control states, where the government controls all sales. Products can be subject to ad valorem mark-up and excise taxes.

(b) Includes case fees and/or bottle fees which may vary with size of container.

(c) Includes sales taxes specific to alcoholic beverages.

(d) Includes the wholesale tax rate of 11%, converted into a gallonage excise tax rate.

Note: Rates are those applicable to off-premise sales of 11% alcohol by volume (a.b.v.) non-carbonated wine in 750ml containers. States may apply different rates to other wines, such as sparkling wines. Federal rates vary by alcohol content and type of wine, ranging up to \$3.15 per gallon for 21-24 percent alcohol and \$3.40 for sparkling wine. D.C.'s rank does not affect other states' rankings, but the figure in parentheses indicates where it would rank if included.

Source: Distilled Spirits Council of the United States; Tax Foundation.

*Excise Taxes*

Table 27.

## State Beer Excise Tax Rates (Dollars Per Gallon)

As of January 1, 2015

State	Tax Rate (a)	Rank	State	Tax Rate (a)	Rank
Federal	\$0.58		Mont.	\$0.14	39
Ala. (b)	\$1.05	3	Nebr.	\$0.31	20
Alaska	\$1.07	2	Nev.	\$0.16	35
Ariz.	\$0.16	35	N.H.	\$0.30	21
Ark. (c, d)	\$0.34	18	N.J.	\$0.12	41
Calif.	\$0.20	28	N.M.	\$0.41	13
Colo.	\$0.08	45	N.Y.	\$0.14	39
Conn.	\$0.23	26	N.C. (a)	\$0.62	8
Del.	\$0.16	35	N.D. (a)	\$0.39	16
Fla. (a)	\$0.48	10	Ohio (a)	\$0.18	32
Ga. (a)	\$1.01	4	Okla. (a)	\$0.40	15
Hawaii (a)	\$0.93	5	Ore.	\$0.08	45
Idaho (a)	\$0.15	38	Pa.	\$0.08	45
Ill.	\$0.23	26	R.I. (d)	\$0.12	41
Ind.	\$0.12	41	S.C.	\$0.77	7
Iowa	\$0.19	31	S.D.	\$0.27	22
Kans. (a)	\$0.18	32	Tenn. (e)	\$1.29	1
Ky.	\$0.83	6	Tex. (a)	\$0.20	28
La.	\$0.32	19	Utah (a)	\$0.41	13
Maine	\$0.35	17	Vt.	\$0.27	22
Md. (c)	\$0.49	9	Va. (a)	\$0.26	24
Mass.	\$0.11	44	Wash. (a)	\$0.26	24
Mich.	\$0.20	28	W.Va.	\$0.18	32
Minn. (a, c)	\$0.47	11	Wis. (a)	\$0.06	48
Miss.	\$0.43	12	Wyo.	\$0.02	50
Mo.	\$0.06	48	D.C. (c)	\$0.58	(9)

(a) Local excise taxes are excluded.

(b) Includes statewide local tax in Alabama (\$0.52) and Georgia (\$0.53).

(c) Includes sales taxes specific to alcoholic beverages.

(d) Includes case fees and/or bottle fees which may vary with the size of container.

(e) Includes the wholesale tax rate of 17%, converted into a gallonage excise tax rate.

Note: Rates are those applicable to off-premise sales of 4.7% a.b.v. beer in 12 ounce containers. D.C.'s rank does not affect other states' rankings, but the figure in parentheses indicates where it would rank if included.

Source: Distilled Spirits Council of the United States; Tax Foundation.

Table 28.

## State and Local Cell Phone Tax Rates

As of July 1, 2014

State	Average State-Local Tax Rate	Rank	State	Average State-Local Tax Rate	Rank
Federal (a)	10.12%		Mont.	6.00%	47
Ala.	9.28%	27	Nebr.	18.48%	2
Alaska	11.77%	15	Nev.	1.86%	49
Ariz.	11.96%	14	N.H.	8.17%	35
Ark.	13.43%	9	N.J.	8.84%	29
Calif.	10.21%	24	N.M.	11.02%	19
Colo.	10.70%	21	N.Y.	17.74%	3
Conn.	7.78%	38	N.C.	8.46%	33
Del.	6.23%	45	N.D.	11.38%	18
Fla.	16.55%	4	Ohio	8.45%	34
Ga.	8.81%	30	Okla.	9.87%	25
Hawaii	6.32%	44	Ore.	1.76%	50
Idaho	2.62%	48	Pa.	14.05%	8
Ill.	15.81%	5	R.I.	14.58%	6
Ind.	10.71%	20	S.C.	10.54%	22
Iowa	8.61%	31	S.D.	13.02%	10
Kans.	12.87%	11	Tenn.	11.55%	17
Ky.	10.48%	23	Tex.	11.73%	16
La.	7.35%	40	Utah	12.53%	12
Maine	7.31%	41	Vt.	8.50%	32
Md.	12.37%	13	Va.	6.54%	43
Mass.	7.79%	37	Wash.	18.60%	1
Mich.	8.08%	36	W.Va.	6.15%	46
Minn.	9.42%	26	Wis.	7.10%	42
Miss.	9.05%	28	Wyo.	7.71%	39
Mo.	14.58%	7	D.C.	11.56%	(17)

(a) The federal tax listed is the Federal Universal Service Fund (USF).

Note: The local tax rate is calculated as the average of the tax in the largest city and the capital city. D.C.'s rank does not affect other states' rankings, but the figure in parentheses indicates where it would rank if included.

Source: Scott Mackey and Joseph Henschman, *Wireless Taxation in the United States 2014*, TAX FOUNDATION FISCAL FACT No. 441 (Oct. 2014), based on methodology from Council on State Taxation.

*Excise Taxes*

**Table 29.**  
**Sales Tax Treatment of Groceries, Candy,**  
**and Soda**  
**As of January 1, 2015**

State	State General Sales Tax	Grocery Treatment	Candy Treated as Groceries?	Soda Treated as Groceries?
Ala.	4.00%	Included in Base	Yes	Yes
Alaska (a)	--	--	--	--
Ariz.	5.60%	Exempt	Yes	Yes
Ark.	6.50%	1.50%	Yes	Yes
Calif. (b)	7.50%	Exempt	Yes	No
Colo.	2.90%	Exempt	No	No
Conn.	6.35%	Exempt	No	No
Del. (a)	--	--	--	--
Fla.	6.00%	Exempt	No	No
Ga.	4.00%	Exempt	Yes	Yes
Hawaii	4.00%	Included in Base	Yes	Yes
Idaho	6.00%	Included in Base	Yes	Yes
Ill.	6.25%	1.00%	No	No
Ind.	7.00%	Exempt	No	No
Iowa	6.00%	Exempt	No	No
Kans.	6.15%	Included in Base	Yes	Yes
Ky.	6.00%	Exempt	No	No
La.	4.00%	Exempt	Yes	Yes
Maine	5.50%	Exempt	No	No
Md.	6.00%	Exempt	No	No
Mass.	6.25%	Exempt	Yes	Yes
Mich.	6.00%	Exempt	Yes	Yes
Minn.	6.88%	Exempt	No	No
Miss.	7.00%	Included in Base	Yes	Yes
Mo.	4.23%	1.23%	Yes	Yes
Mont. (a)	--	--	--	--
Nebr.	5.50%	Exempt	Yes	Yes
Nev.	6.85%	Exempt	Yes	Yes
N.H. (a)	--	--	--	--
N.J.	7.00%	Exempt	No	No
N.M.	5.13%	Exempt	Yes	Yes
N.Y.	4.00%	Exempt	No	No
N.C.	4.75%	Exempt	No	No
N.D.	5.00%	Exempt	No	No
Ohio	5.75%	Exempt	Yes	No

**Table 29. Continued**  
**Sales Tax Treatment of Groceries, Candy,**  
**and Soda**  
**As of January 1, 2015**

State	State General Sales Tax	Grocery Treatment	Candy Treated as Groceries?	Soda Treated as Groceries?
Okla.	4.50%	Included in Base	Yes	Yes
Ore. (a)	--	--	--	--
Pa.	6.00%	Exempt	Yes	No
R.I.	7.00%	Exempt	No	No
S.C.	6.00%	Exempt	Yes	Yes
S.D.	4.00%	Included in Base	Yes	Yes
Tenn.	7.00%	5.00%	Yes	Yes
Tex.	6.25%	Exempt	No	No
Utah (b)	5.70%	1.75%	Yes	Yes
Vt.	6.00%	Exempt	Yes	Yes
Va. (b)	5.30%	2.50%	Yes	Yes
Wash.	6.50%	Exempt	Yes	No
W.Va.	6.00%	Exempt	No	No
Wis.	5.00%	Exempt	No	No
Wyo.	4.00%	Exempt	Yes	Yes
D.C.	5.75%	Exempt	Yes	No

(a) State has no state-level sales tax.

(b) Three states collect a separate, uniform 1% "local" add-on sales tax: California, Utah, and Virginia. We include these in their state sales taxes.

Source: Tax Foundation, *Overreaching on Obesity: Governments Consider New Taxes on Soda and Candy*, TAX FOUNDATION SR: 196 (Oct. 2011);  
 Commerce Clearing House.

*Excise Taxes*

Table 30.

State and Local Excise Tax Collections  
Per Capita

Fiscal Year 2012

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$517		Mont.	\$552	19
Ala.	\$551	20	Nebr.	\$323	47
Alaska	\$458	30	Nev.	\$882	2
Ariz.	\$330	45	N.H.	\$663	12
Ark.	\$465	26	N.J.	\$460	29
Calif.	\$396	40	N.M.	\$366	44
Colo.	\$421	36	N.Y.	\$674	10
Conn.	\$811	4	N.C.	\$437	34
Del.	\$553	18	N.D.	\$712	7
Fla.	\$599	15	Ohio	\$438	33
Ga.	\$320	48	Okla.	\$393	41
Hawaii	\$785	5	Ore.	\$456	31
Idaho	\$292	49	Pa.	\$671	11
Ill.	\$676	9	R.I.	\$629	14
Ind.	\$533	21	S.C.	\$330	45
Iowa	\$437	34	S.D.	\$465	26
Kans.	\$384	42	Tenn.	\$451	32
Ky.	\$585	16	Tex.	\$573	17
La.	\$526	22	Utah	\$410	37
Maine	\$520	23	Vt.	\$1,013	1
Md.	\$658	13	Va.	\$462	28
Mass.	\$383	43	Wash.	\$698	8
Mich.	\$404	38	W.Va.	\$758	6
Minn.	\$817	3	Wis.	\$492	24
Miss.	\$479	25	Wyo.	\$283	50
Mo.	\$397	39	D.C.	\$683	(9)

Note: Excise taxes are sales and other special taxes imposed on select items, such as tobacco products, alcoholic beverages, and motor fuels. This table also includes excise taxes, or selective sales taxes, on amusements, insurance premiums, parimutuels, and public utilities. See Table 39 for average people per household by state. D.C.'s rank does not affect other states' rankings, but the figure in parentheses indicates where it would rank if included.

Source: U.S. Census Bureau; Tax Foundation.

*Excise Taxes*

**Table 31.**

## Property Taxes Paid as a Percentage of Owner-Occupied Housing Value

Calendar Year 2013

State	Effective Tax Rate	Rank	State	Effective Tax Rate	Rank
U.S.	1.20%		Mont.	0.86%	31
Ala.	0.43%	49	Nebr.	1.84%	7
Alaska	1.18%	20	Nev.	0.86%	30
Ariz.	0.80%	36	N.H.	2.15%	3
Ark.	0.62%	42	N.J.	2.38%	1
Calif.	0.81%	34	N.M.	0.73%	40
Colo.	0.61%	43	N.Y.	1.64%	11
Conn.	1.98%	4	N.C.	0.85%	33
Del.	0.55%	47	N.D.	1.11%	21
Fla.	1.06%	25	Ohio	1.55%	12
Ga.	0.95%	27	Okla.	0.86%	29
Hawaii	0.28%	50	Ore.	1.09%	24
Idaho	0.75%	39	Pa.	1.54%	13
Ill.	2.32%	2	R.I.	1.67%	10
Ind.	0.86%	28	S.C.	0.57%	46
Iowa	1.49%	14	S.D.	1.32%	16
Kans.	1.39%	15	Tenn.	0.75%	38
Ky.	0.85%	32	Tex.	1.90%	6
La.	0.51%	48	Utah	0.68%	41
Maine	1.28%	17	Vt.	1.71%	9
Md.	1.10%	22	Va.	0.78%	37
Mass.	1.21%	18	Wash.	1.09%	23
Mich.	1.78%	8	W.Va.	0.59%	45
Minn.	1.19%	19	Wis.	1.96%	5
Miss.	0.80%	35	Wyo.	0.61%	44
Mo.	1.02%	26	D.C.	0.57%	(46)

Note: The figures in this table are mean effective property tax rates on owner-occupied housing (total real taxes paid divided by total home value). As a result, the data exclude property taxes paid by businesses, renters, and others. D.C.'s rank does not affect other states' rankings, but the figure in parentheses indicates where it would rank if included.

Source: U.S. Census Bureau; Tax Foundation.

*Property Taxes*

**Table 32.****State and Local Property Tax Collections Per Capita**

Fiscal Year 2012

State	Collections Per Capita	Rank	State	Collections Per Capita	Rank
U.S.	\$1,427		Mont.	\$1,377	18
Ala.	\$531	50	Nebr.	\$1,598	13
Alaska	\$2,072	8	Nev.	\$1,039	34
Ariz.	\$1,052	31	N.H.	\$2,585	3
Ark.	\$662	48	N.J.	\$2,924	1
Calif.	\$1,363	21	N.M.	\$685	47
Colo.	\$1,349	22	N.Y.	\$2,435	4
Conn.	\$2,626	2	N.C.	\$917	39
Del.	\$762	45	N.D.	\$1,143	30
Fla.	\$1,281	27	Ohio	\$1,174	29
Ga.	\$1,050	32	Okla.	\$603	49
Hawaii	\$947	37	Ore.	\$1,296	26
Idaho	\$876	40	Pa.	\$1,338	25
Ill.	\$1,985	10	R.I.	\$2,234	6
Ind.	\$994	35	S.C.	\$1,039	33
Iowa	\$1,479	15	S.D.	\$1,216	28
Kans.	\$1,364	20	Tenn.	\$799	42
Ky.	\$716	46	Tex.	\$1,559	14
La.	\$793	43	Utah	\$945	38
Maine	\$1,789	11	Vt.	\$2,202	7
Md.	\$1,374	19	Va.	\$1,392	17
Mass.	\$2,061	9	Wash.	\$1,345	23
Mich.	\$1,344	24	W.Va.	\$773	44
Minn.	\$1,466	16	Wis.	\$1,758	12
Miss.	\$870	41	Wyo.	\$2,308	5
Mo.	\$957	36	D.C.	\$2,997	(1)

Note: See Table 39 for average people per household by state. D.C.'s rank does not affect other states' rankings, but the figure in parentheses indicates where it would rank if included.

Source: U.S. Census Bureau; Tax Foundation.

*Property Taxes*

Table 33.

## State Capital Stock Tax Rates

As of January 1, 2015

State	Tax Rate	Max Payment
Ala.	0.175%	\$15,000
Ark.	0.3%	Unlimited
Conn. (a)	0.37%	\$1,000,000
Del. (b)	0.0350%	\$180,000
Ga.	(c)	\$5,000
Ill.	0.1%	\$2,000,000
La.	0.3%	Unlimited
Mass.	0.26%	Unlimited
Miss.	0.25%	Unlimited
Mo. (d)	0.000066%	Unlimited
Nebr.	(c)	\$11,995
N.Y. (a, d)	0.15%	\$1,000,000
N.C.	0.15%	Unlimited
Okla.	0.125%	\$20,000
Pa.	0.045%	Unlimited
S.C.	0.1%	Unlimited
Tenn.	0.25%	Unlimited
Wyo. (a)	0.02%	Unlimited

(a) Taxpayers pay the greater of either corporate income tax liability or capital stock tax liability.

(b) Delaware corporations can pay based on authorized shares method, non-par, or assumed par value.

(c) Based on a fixed dollar payment schedule. Effective tax rates decrease as taxable capital increases.

(d) Tax is being phased out.

Note: Capital stock taxes are levied on the net assets of a company or its market capitalization.

Source: State statutes; Commerce Clearing House.

*Property Taxes*

**Table 34.****Estate Tax Rates and Exemptions**

As of January 1, 2015

State	Exemption	Rate (Min. to Max.)
Conn.	\$2,000,000	7.2% - 12.0%
Del.	\$5,430,000	0.8% - 16.0%
Hawaii	\$5,430,000	0.8% - 16.0%
Ill.	\$4,000,000	0.8% - 16.0%
Maine	\$2,000,000	8.0% - 12.0%
Md. (a)	\$1,500,000	16.0%
Mass.	\$1,000,000	0.8% - 16.0%
Minn.	\$1,400,000	9.0% - 16.0%
N.J. (a)	\$675,000	0.8% - 16.0%
N.Y. (c)	\$2,062,500	3.06% - 16.0%
Ore.	\$1,000,000	0.8% - 16.0%
R.I.	\$1,500,000	0.8% - 16.0%
Tenn. (b)	\$5,000,000	5.5% - 9.5%
Vt.	\$2,750,000	0.8% - 16.0%
Wash.	\$2,054,000	10.0% - 20.0%
D.C.	\$1,000,000	0.8% - 16.0%

(a) Maryland and New Jersey have both an estate and an inheritance tax. See Table 35.

(b) Some sources (including the Tennessee Department of Revenue) list Tennessee's estate tax as an inheritance tax, but it functions as an estate tax. The tax phases out by 2016 (no tax in tax year 2016).

(c) Exemption increases to \$3,125,000 on April 1, 2015.

Source: Family Business Coalition; state statutes.

**Table 35.****Inheritance Tax Rates and Exemptions**

As of January 1, 2015

State	Heir type	Exemption	Rate (Min. to Max.)
Iowa (a)	Class A	100% Exempt	0%
	Class B	No Exemption	5% - 10%
	Class C	No Exemption	10% - 15%
	Class D	No Exemption	15%
	Class E	No Exemption	10%
	Class F	No Exemption	5%
	Class G	100% Exempt	0%
Ky.	Class A	100% Exempt	0%
	Class B	\$1,000	4% - 16%
	Class C	\$500	6% - 16%
Md. (b)	Spouse/Lineal Heirs	100% Exempt	0%
	All Others	No Exemption	10%
Nebr. (c)	Immediate Relative	\$40,000	1%
	Remote Relative	\$15,000	13%
	All Others	\$10,000	15%
N.J. (b, d)	Class A	100% Exempt	0%
	Class C	\$25,000	11 - 16%
	Class D	\$500	15 - 16%
	Class E	100% Exempt	0%
Pa. (e)	Spouses	100% Exempt	0%
	Lineal Heirs	No Exemption	4.50%
	Siblings	No Exemption	12%
	Others	No Exemption	15%

(a) Class D is for-profit organizations; Class E is foreign charitable organizations; Class F is unknown heirs; and Class G is recognized charities.

(b) Maryland and New Jersey have both an estate tax and an inheritance tax. See table 34.

(c) Nebraska's inheritance tax is levied at the county level.

(d) New Jersey's inheritance tax only applies to estates over \$1M. Class E is charitable organizations.

(e) Parent-to-child transfers to children 21 years and under, transfers of farms and farming equipment, and transfers of some family-owned businesses are exempt.

Note: Inheritance taxes are levied on the posthumous transfer of assets based on relationship to the decedent. Generally, Class A beneficiaries are spouses, children, and often siblings. Class B beneficiaries are non-immediate family members. Class C beneficiaries are non-family members. For inheritance taxes, unlike estate taxes, the term "exemption" applies to the size of the gift itself, not the total size of the estate.

Source: Family Business Coalition; state statutes.

*Estate and Inheritance Taxes*

**Table 36.**  
**State Debt Per Capita**  
**Fiscal Year 2013**

State	Debt Per Capita	Rank	State	Debt Per Capita	Rank
U.S.	\$3,611		Mont.	\$3,522	21
Ala.	\$1,876	43	Nebr.	\$992	49
Alaska	\$8,487	4	Nev.	\$1,302	48
Ariz.	\$2,083	40	N.H.	\$6,626	7
Ark.	\$1,336	46	N.J.	\$7,234	5
Calif.	\$3,987	18	N.M.	\$3,470	23
Colo.	\$3,119	28	N.Y.	\$6,935	6
Conn.	\$9,003	3	N.C.	\$1,945	42
Del.	\$6,245	8	N.D.	\$2,575	32
Fla.	\$1,950	41	Ohio	\$2,866	31
Ga.	\$1,335	47	Okla.	\$2,482	34
Hawaii	\$5,954	9	Ore.	\$3,473	22
Idaho	\$2,274	38	Pa.	\$3,682	20
Ill.	\$4,944	11	R.I.	\$9,105	2
Ind.	\$3,443	24	S.C.	\$3,100	29
Iowa	\$2,156	39	S.D.	\$4,080	14
Kans.	\$2,362	37	Tenn.	\$956	50
Ky.	\$3,415	25	Tex.	\$1,509	45
La.	\$4,029	17	Utah	\$2,450	35
Maine	\$4,046	15	Vt.	\$5,317	10
Md.	\$4,413	12	Va.	\$3,408	26
Mass.	\$11,420	1	Wash.	\$4,395	13
Mich.	\$3,072	30	W.Va.	\$3,964	19
Minn.	\$2,513	33	Wis.	\$4,044	16
Miss.	\$2,380	36	Wyo.	\$1,761	44
Mo.	\$3,200	27			

Note: Debt is the total outstanding debt at end of the fiscal year. See Table 39 for average people per household by state. D.C. is designated as a local entity by the U.S. Census Bureau and thus not included here.

Source: U.S. Census Bureau; Tax Foundation.

**Table 37.****State and Local Debt Per Capita**

Fiscal Year 2012

State	Debt Per Capita	Rank	State	Debt Per Capita	Rank
U.S.	\$9,408		Mont.	\$5,746	43
Ala.	\$6,127	39	Nebr.	\$8,170	21
Alaska	\$13,066	3	Nev.	\$10,617	10
Ariz.	\$7,537	32	N.H.	\$8,159	22
Ark.	\$4,742	48	N.J.	\$11,623	5
Calif.	\$11,094	8	N.M.	\$7,933	24
Colo.	\$9,972	14	N.Y.	\$17,405	1
Conn.	\$11,928	4	N.C.	\$5,235	45
Del.	\$9,023	18	N.D.	\$6,845	37
Fla.	\$7,651	29	Ohio	\$7,033	35
Ga.	\$5,656	44	Okla.	\$4,944	46
Hawaii	\$10,137	13	Ore.	\$8,902	19
Idaho	\$3,930	50	Pa.	\$10,149	12
Ill.	\$11,369	6	R.I.	\$11,362	7
Ind.	\$7,593	31	S.C.	\$8,597	20
Iowa	\$5,920	40	S.D.	\$7,066	34
Kans.	\$9,274	16	Tenn.	\$5,764	42
Ky.	\$9,716	15	Tex.	\$10,473	11
La.	\$7,834	26	Utah	\$6,957	36
Maine	\$6,504	38	Vt.	\$7,306	33
Md.	\$7,865	25	Va.	\$8,020	23
Mass.	\$14,517	2	Wash.	\$11,022	9
Mich.	\$7,729	27	W.Va.	\$5,886	41
Minn.	\$9,033	17	Wis.	\$7,627	30
Miss.	\$4,891	47	Wyo.	\$4,191	49
Mo.	\$7,692	28	D.C.	\$18,521	(1)

Note: Debt is the total outstanding debt at the end of the fiscal year. See Table 39 for average people per household by state. D.C.'s rank does not affect other states' rankings, but the figure in parentheses indicates where it would rank if included.

Source: U.S. Census Bureau; Tax Foundation.

*State Debt*

**Table 38.**  
**Income Per Capita**  
**Calendar Year 2013**

State	Income Per Capita	Rank	State	Income Per Capita	Rank
U.S.	\$44,765		Mont.	\$39,366	35
Ala.	\$36,481	44	Nebr.	\$47,157	14
Alaska	\$50,150	9	Nev.	\$39,235	36
Ariz.	\$36,983	41	N.H.	\$51,013	8
Ark.	\$36,698	42	N.J.	\$55,386	3
Calif.	\$48,434	11	N.M.	\$35,964	47
Colo.	\$46,897	17	N.Y.	\$54,462	4
Conn.	\$60,658	1	N.C.	\$38,683	38
Del.	\$44,815	22	N.D.	\$53,183	6
Fla.	\$41,497	28	Ohio	\$41,049	30
Ga.	\$37,845	40	Okla.	\$41,861	27
Hawaii	\$45,203	21	Ore.	\$39,848	33
Idaho	\$36,146	46	Pa.	\$46,202	18
Ill.	\$46,980	16	R.I.	\$46,990	15
Ind.	\$38,622	39	S.C.	\$35,831	48
Iowa	\$44,763	23	S.D.	\$46,039	19
Kans.	\$44,417	24	Tenn.	\$39,558	34
Ky.	\$36,214	45	Tex.	\$43,862	25
La.	\$41,204	29	Utah	\$36,640	43
Maine	\$40,924	31	Vt.	\$45,483	20
Md.	\$53,826	5	Va.	\$48,838	10
Mass.	\$57,248	2	Wash.	\$47,717	12
Mich.	\$39,055	37	W.Va.	\$35,533	49
Minn.	\$47,500	13	Wis.	\$43,243	26
Miss.	\$33,913	50	Wyo.	\$52,825	7
Mo.	\$40,662	32	D.C.	\$75,330	(1)

Note: Income is per capita personal income, which is total personal income divided by the total midyear population. All dollar estimates are in current dollars (not adjusted for inflation). D.C.'s rank does not affect other states' rankings, but the figure in parentheses indicates where it would rank if included.

Source: U.S. Bureau of Economic Analysis.

*Data*

**Table 39.**  
**People Per Household**  
**2012-2013**

State	2012	2013	State	2012	2013
U.S.	2.64	2.65	Mont.	2.41	2.43
Ala.	2.56	2.59	Nebr.	2.47	2.49
Alaska	2.80	2.88	Nev.	2.73	2.75
Ariz.	2.69	2.70	N.H.	2.47	2.47
Ark.	2.54	2.56	N.J.	2.73	2.74
Calif.	2.96	2.97	N.M.	2.68	2.71
Colo.	2.55	2.57	N.Y.	2.63	2.64
Conn.	2.58	2.60	N.C.	2.55	2.55
Del.	2.64	2.66	N.D.	2.32	2.33
Fla.	2.64	2.65	Ohio	2.47	2.47
Ga.	2.74	2.74	Okla.	2.57	2.58
Hawaii	3.00	3.02	Ore.	2.51	2.52
Idaho	2.69	2.69	Pa.	2.49	2.50
Ill.	2.64	2.63	R.I.	2.46	2.49
Ind.	2.56	2.55	S.C.	2.57	2.58
Iowa	2.43	2.42	S.D.	2.45	2.45
Kans.	2.53	2.53	Tenn.	2.54	2.55
Ky.	2.51	2.50	Tex.	2.84	2.84
La.	2.61	2.60	Utah	3.15	3.17
Maine	2.34	2.36	Vt.	2.34	2.37
Md.	2.67	2.68	Va.	2.62	2.62
Mass.	2.53	2.54	Wash.	2.56	2.58
Mich.	2.53	2.52	W.Va.	2.44	2.44
Minn.	2.49	2.49	Wis.	2.44	2.44
Miss.	2.66	2.66	Wyo.	2.52	2.54
Mo.	2.49	2.48	D.C.	2.21	2.23

Note: The data does not account for persons living in institutionalized housing (defined as adult or juvenile correctional institutions), some medical and military facilities, hospitals, and psychiatric facilities.

Source: U.S. Census Bureau; Tax Foundation.

*Data*

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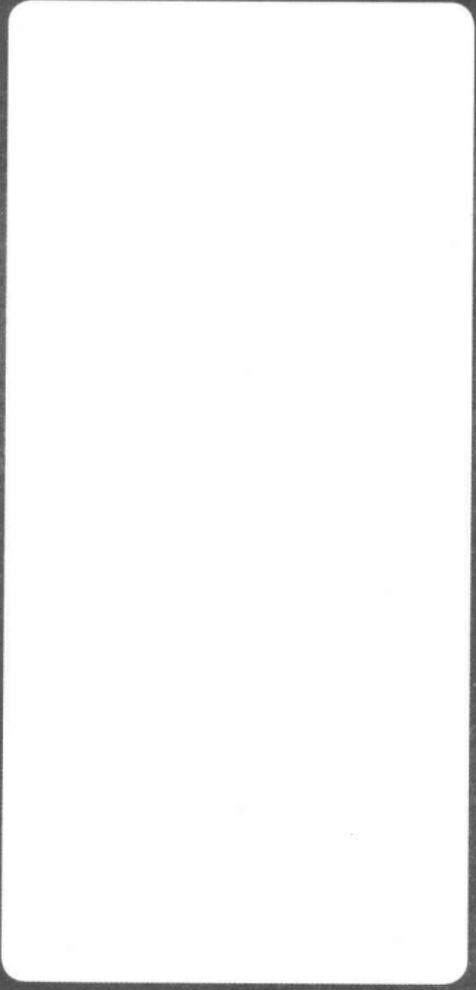
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