



TAX FOUNDATION

Facts & Figures

**HOW DOES YOUR
STATE COMPARE?**

2023



TAX FOUNDATION

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 2023: 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. For easy accessibility, this publication is also available on our website.

These tables were compiled by Tax Foundation staff and updated by Policy Analyst Janelle Fritts. We hope these facts contribute to a healthy public debate.

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Facts & Figures 2023

How Does Your State Compare?

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State Tax Collections per Capita

Fiscal Year 2021

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$3,831		Mont.	\$3,514	27
Ala.	\$2,828	41	Nebr.	\$3,545	25
Alaska	\$1,438	50	Nev.	\$3,313	31
Ariz.	\$2,861	39	N.H.	\$2,313	47
Ark.	\$3,875	19	N.J.	\$4,714	10
Calif.	\$6,325	2	N.M.	\$3,531	26
Colo.	\$3,238	35	N.Y.	\$4,714	9
Conn.	\$6,120	3	N.C.	\$3,290	32
Del.	\$5,378	6	N.D.	\$5,044	8
Fla.	\$2,264	48	Ohio	\$2,963	37
Ga.	\$2,579	43	Okla.	\$2,834	40
Hawaii	\$5,582	4	Ore.	\$4,192	13
Idaho	\$3,405	29	Pa.	\$3,824	20
Ill.	\$4,382	11	R.I.	\$3,965	16
Ind.	\$3,915	18	S.C.	\$2,560	44
Iowa	\$3,701	24	S.D.	\$2,401	46
Kans.	\$3,958	17	Tenn.	\$2,864	38
Ky.	\$3,242	33	Tex.	\$2,214	49
La.	\$2,651	42	Utah	\$3,784	21
Maine	\$3,973	15	Vt.	\$6,356	1
Md.	\$4,091	14	Va.	\$3,741	23
Mass.	\$5,202	7	Wash.	\$4,214	12
Mich.	\$3,426	28	W.Va.	\$3,391	30
Minn.	\$5,571	5	Wis.	\$3,782	22
Miss.	\$3,171	36	Wyo.	\$3,239	34
Mo.	\$2,447	45			

Note: D.C. is included only in combined state and local data; see Table 5. See Table 42 for people per household by state.

Sources: U.S. Census Bureau, "Annual Survey of State Government Tax Collections"; Tax Foundation calculations.

State-Local Tax Burdens per Capita & as a Percentage of Income

Fiscal Year 2022

State	State-Local Tax Burden as a Share of State Income	Rank	Total Tax Burden (per Capita)
U.S.	11.2%		
Ala.	9.8%	20	\$4,585
Alaska	4.6%	1	\$2,943
Ariz.	9.5%	15	\$5,156
Ark.	10.2%	26	\$5,031
Calif.	13.5%	46	\$10,167
Colo.	9.7%	19	\$6,699
Conn.	15.4%	49	\$12,151
Del.	12.4%	42	\$7,170
Fla.	9.1%	11	\$5,406
Ga.	8.9%	8	\$4,862
Hawaii	14.1%	48	\$8,410
Idaho	10.7%	29	\$5,402
Ill.	12.9%	44	\$8,390
Ind.	9.3%	14	\$5,030
Iowa	11.2%	34	\$6,086
Kans.	11.2%	33	\$6,353
Ky.	9.6%	17	\$4,669
La.	9.1%	12	\$4,762
Maine	12.4%	41	\$6,906
Md.	11.3%	35	\$7,680
Mass.	11.5%	37	\$9,405
Mich.	8.6%	5	\$4,720
Minn.	12.1%	39	\$7,763
Miss.	9.8%	21	\$4,220
Mo.	9.3%	13	\$4,953
Mont.	10.5%	27	\$5,795
Nebr.	11.5%	38	\$6,720
Nev.	9.6%	18	\$5,554
N.H.	9.6%	16	\$6,593
N.J.	13.2%	45	\$9,648
N.M.	10.2%	25	\$4,835
N.Y.	15.9%	50	\$12,083
N.C.	9.9%	23	\$5,299

State-Local Tax Burdens per Capita & as a Percentage of Income

Fiscal Year 2022

State	State-Local Tax Burden as a Share of State Income	Rank	Total Tax Burden (per Capita)
N.D.	8.8%	7	\$5,403
Ohio	10.0%	24	\$5,530
Okla.	9.0%	10	\$4,527
Ore.	10.8%	31	\$6,572
Pa.	10.6%	28	\$6,723
R.I.	11.4%	36	\$6,948
S.C.	8.9%	9	\$4,596
S.D.	8.4%	4	\$5,196
Tenn.	7.6%	3	\$4,036
Tex.	8.6%	6	\$4,994
Utah	12.1%	40	\$6,750
Vt.	13.6%	47	\$7,958
Va.	12.5%	43	\$7,979
Wash.	10.7%	30	\$7,803
W.Va.	9.8%	22	\$4,479
Wis.	10.9%	32	\$6,231
Wyo.	7.5%	2	\$4,691
D.C.	12.0%	(39)	\$11,654

Note: Payments made to out-of-state governments are tallied in the taxpayer's state of residence where possible. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 42 for people per household by state.

Source: Tax Foundation, *State-Local Tax Burden Rankings FY 2022*.

2023 State Business Tax Climate Index

As of July 1, 2022

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

2023 State Business Tax Climate Index

As of July 1, 2022

State	Overall Index Rank	Ranking on Five Component Taxes				
		Corp. Tax	Ind. Income Tax	Sales Tax	Unemp. Ins. Tax	Prop. Tax
N.M.	22	12	36	35	9	1
N.Y.	49	24	50	43	40	49
N.C.	10	5	17	20	10	13
N.D.	17	9	27	28	7	9
Ohio	37	39	41	36	13	6
Okla.	23	4	31	39	1	30
Ore.	24	49	42	4	36	20
Pa.	33	42	20	16	22	16
R.I.	42	40	33	24	49	41
S.C.	31	6	28	32	29	35
S.D.	2	1	1	34	37	14
Tenn.	14	45	6	46	21	33
Tex.	13	47	7	37	12	38
Utah	8	14	10	22	16	8
Vt.	44	41	39	17	17	48
Va.	26	17	34	12	39	29
Wash.	28	37	8	49	25	22
W.Va.	20	16	29	18	26	10
Wis.	27	31	38	7	31	15
Wyo.	1	1	1	6	28	34
D.C.	(48)	(29)	(48)	(39)	(38)	(49)

Note: The *State Business Tax Climate Index* measures how each state's tax laws affect economic performance. A rank of 1 means the state's tax system is more favorable for business; a rank of 50 means the state's tax system is less favorable for business. Component rankings do not average to the total. States without a given tax rank equally as number 1. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Source: Tax Foundation, *2023 State Business Tax Climate Index*.

State Revenue per Capita

Fiscal Year 2021

State	Revenue per Capita	Rank	State	Revenue per Capita	Rank
U.S.	\$8,055		Mont.	\$9,081	17
Ala.	\$4,461	50	Nebr.	\$7,397	35
Alaska	\$12,527	2	Nev.	\$5,935	46
Ariz.	\$7,140	36	N.H.	\$6,542	43
Ark.	\$8,806	18	N.J.	\$8,765	19
Calif.	\$10,465	11	N.M.	\$12,004	6
Colo.	\$6,895	40	N.Y.	\$10,094	12
Conn.	\$10,801	9	N.C.	\$7,001	37
Del.	\$13,002	1	N.D.	\$12,042	5
Fla.	\$5,235	49	Ohio	\$7,408	34
Ga.	\$5,643	48	Okla.	\$6,944	39
Hawaii	\$12,113	4	Ore.	\$9,798	13
Idaho	\$6,978	38	Pa.	\$9,092	15
Ill.	\$7,693	32	R.I.	\$11,575	7
Ind.	\$8,202	26	S.C.	\$6,742	41
Iowa	\$8,184	29	S.D.	\$5,813	47
Kans.	\$8,344	23	Tenn.	\$5,980	45
Ky.	\$8,650	20	Tex.	\$6,563	42
La.	\$8,198	27	Utah	\$8,210	25
Maine	\$8,588	21	Vt.	\$12,142	3
Md.	\$8,277	24	Va.	\$8,353	22
Mass.	\$10,670	10	Wash.	\$8,190	28
Mich.	\$7,859	31	W.Va.	\$9,083	16
Minn.	\$9,309	14	Wis.	\$7,688	33
Miss.	\$7,918	30	Wyo.	\$11,015	8
Mo.	\$6,070	44			

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. D.C. is included only in combined state and local data. See Table 42 for people per household by state.

Sources: U.S. Census Bureau, "Annual Survey of State Government Finances"; Tax Foundation calculations.

State & Local Tax Collections per Capita

Fiscal Year 2020

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$5,616		Mont.	\$4,471	32
Ala.	\$3,756	49	Nebr.	\$5,652	17
Alaska	\$4,523	31	Nev.	\$4,800	28
Ariz.	\$4,136	42	N.H.	\$5,131	25
Ark.	\$4,336	36	N.J.	\$7,578	3
Calif.	\$7,001	7	N.M.	\$4,997	26
Colo.	\$5,668	16	N.Y.	\$9,945	1
Conn.	\$8,448	2	N.C.	\$4,209	40
Del.	\$5,859	14	N.D.	\$7,545	4
Fla.	\$4,047	46	Ohio	\$4,857	27
Ga.	\$4,075	43	Okla.	\$4,165	41
Hawaii	\$7,480	5	Ore.	\$5,202	24
Idaho	\$4,074	44	Pa.	\$5,554	19
Ill.	\$6,400	12	R.I.	\$5,732	15
Ind.	\$4,707	30	S.C.	\$4,057	45
Iowa	\$5,434	20	S.D.	\$4,466	34
Kans.	\$5,210	23	Tenn.	\$3,719	50
Ky.	\$4,329	37	Tex.	\$4,744	29
La.	\$4,410	35	Utah	\$4,467	33
Maine	\$6,420	11	Vt.	\$6,450	10
Md.	\$6,810	8	Va.	\$5,597	18
Mass.	\$7,265	6	Wash.	\$6,155	13
Mich.	\$4,263	39	W.Va.	\$4,278	38
Minn.	\$6,507	9	Wis.	\$5,269	22
Miss.	\$3,970	47	Wyo.	\$5,353	21
Mo.	\$3,967	48	D.C.	\$12,077	(1)

Note: D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 42 for people per household by state.

Sources: U.S. Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.

State & Local Revenue per Capita

Fiscal Year 2020

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$10,933		Mont.	\$9,844	34
Ala.	\$9,574	39	Nebr.	\$10,682	22
Alaska	\$16,950	2	Nev.	\$8,583	48
Ariz.	\$8,788	44	N.H.	\$9,732	36
Ark.	\$9,504	40	N.J.	\$11,792	15
Calif.	\$13,204	7	N.M.	\$12,531	12
Colo.	\$10,720	21	N.Y.	\$16,698	3
Conn.	\$12,843	9	N.C.	\$9,171	42
Del.	\$13,158	8	N.D.	\$15,290	4
Fla.	\$8,653	47	Ohio	\$10,120	30
Ga.	\$7,892	49	Okla.	\$9,167	43
Hawaii	\$13,462	6	Ore.	\$12,109	13
Idaho	\$8,682	46	Pa.	\$11,024	20
Ill.	\$10,679	23	R.I.	\$12,056	14
Ind.	\$10,258	27	S.C.	\$9,726	37
Iowa	\$12,691	11	S.D.	\$9,987	31
Kans.	\$10,501	25	Tenn.	\$7,774	50
Ky.	\$9,905	33	Tex.	\$9,430	41
La.	\$10,226	28	Utah	\$9,742	35
Maine	\$11,625	18	Vt.	\$14,030	5
Md.	\$11,538	19	Va.	\$10,582	24
Mass.	\$12,761	10	Wash.	\$11,706	17
Mich.	\$9,666	38	W.Va.	\$10,389	26
Minn.	\$11,766	16	Wis.	\$9,917	32
Miss.	\$10,137	29	Wyo.	\$17,324	1
Mo.	\$8,728	45	D.C.	\$21,404	(1)

Note: "Revenue" refers to the U.S. Census Bureau's General Revenue classification. This measure includes revenue such as taxes, fees, licenses, and intergovernmental revenue but excludes revenue from government enterprises such as utilities and liquor stores, as well as insurance trust revenue. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 42 for people per household by state.

Sources: U.S. Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.

Sources of State & Local Tax Collections, Percentage of Total from Each Source

Fiscal Year 2020

State	Property	General Sales	Individual Income	Corporate Income	Other Taxes (a)
U.S.	32.2%	23.8%	22.8%	3.3%	17.9%
Ala.	16.8%	30.8%	23.4%	4.0%	25.0%
Alaska	50.3%	7.4%	0.0%	4.9%	37.4%
Ariz.	29.2%	42.1%	15.3%	1.8%	11.7%
Ark.	18.4%	38.5%	22.3%	3.6%	17.2%
Calif.	27.9%	21.4%	30.5%	3.6%	16.6%
Colo.	34.5%	26.7%	23.0%	2.1%	13.7%
Conn.	39.0%	15.1%	26.9%	6.8%	12.3%
Del.	17.9%	0.0%	30.0%	4.3%	47.7%
Fla.	38.1%	35.2%	0.0%	2.8%	23.9%
Ga.	32.8%	24.0%	26.8%	2.3%	14.2%
Hawaii	20.8%	37.0%	21.7%	0.4%	20.1%
Idaho	27.8%	28.2%	25.4%	3.3%	15.4%
Ill.	35.4%	18.2%	21.9%	4.3%	20.2%
Ind.	24.3%	25.8%	30.0%	2.4%	17.5%
Iowa	33.2%	22.9%	23.5%	3.6%	16.8%
Kans.	32.9%	29.0%	22.1%	2.8%	13.2%
Ky.	21.0%	21.5%	33.0%	4.1%	20.4%
La.	20.7%	39.2%	19.1%	2.2%	18.8%
Maine	44.6%	19.1%	21.1%	2.5%	12.8%
Md.	25.6%	11.7%	40.5%	3.2%	19.0%
Mass.	36.3%	13.4%	34.1%	5.0%	11.2%
Mich.	37.4%	21.5%	22.4%	1.9%	16.9%
Minn.	27.3%	18.2%	29.4%	4.3%	20.7%
Miss.	29.4%	32.4%	15.9%	3.6%	18.7%
Mo.	28.1%	29.3%	25.9%	1.9%	14.8%
Mont.	40.4%	0.0%	27.6%	3.8%	28.2%
Nebr.	36.9%	23.4%	22.1%	3.5%	14.1%
Nev.	24.0%	42.1%	0.0%	0.0%	33.9%
N.H.	64.0%	0.0%	1.7%	11.0%	23.2%
N.J.	45.3%	15.7%	21.9%	5.1%	12.0%

Sources of State & Local Tax Collections, Percentage of Total from Each Source

Fiscal Year 2020

State	Property	General Sales	Individual Income	Corporate Income	Other Taxes (a)
N.M.	18.0%	43.0%	11.6%	0.9%	26.5%
N.Y.	31.4%	16.9%	33.9%	5.6%	12.2%
N.C.	25.7%	27.0%	28.4%	1.5%	17.4%
N.D.	20.4%	23.0%	6.4%	1.4%	48.9%
Ohio	30.0%	26.6%	25.0%	0.5%	17.9%
Okla.	21.2%	33.2%	20.4%	1.8%	23.4%
Ore.	33.3%	0.0%	39.1%	4.5%	23.1%
Pa.	29.6%	17.5%	25.4%	4.3%	23.2%
R.I.	42.7%	18.4%	19.8%	3.4%	15.7%
S.C.	32.4%	22.1%	24.5%	2.4%	18.6%
S.D.	36.0%	40.0%	0.0%	0.9%	23.0%
Tenn.	22.7%	45.9%	0.2%	5.8%	25.3%
Tex.	46.7%	34.2%	0.0%	0.0%	19.0%
Utah	27.1%	30.2%	25.5%	2.5%	14.8%
Vt.	44.3%	10.8%	18.4%	3.4%	23.0%
Va.	32.7%	14.9%	31.0%	2.8%	18.5%
Wash.	28.1%	37.2%	0.0%	0.0%	34.7%
W.Va.	23.4%	19.0%	25.4%	2.0%	30.2%
Wis.	32.6%	20.3%	27.4%	4.6%	15.0%
Wyo.	40.4%	27.4%	0.0%	0.0%	32.2%
D.C.	35.1%	14.8%	28.5%	8.7%	12.8%

(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.

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

Sources: U.S. Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.

Federal Aid as a Percentage of State General Revenue

Fiscal Year 2020

State	Fed. Aid as a Percentage of General Revenue	Rank	State	Fed. Aid as a Percentage of General Revenue	Rank
U.S.	25.1%		Mont.	46.5%	7
Ala.	40.7%	16	Nebr.	37.8%	26
Alaska	50.7%	2	Nev.	33.0%	37
Ariz.	46.9%	6	N.H.	42.4%	14
Ark.	39.6%	20	N.J.	27.2%	49
Calif.	31.2%	41	N.M.	40.6%	17
Colo.	34.1%	34	N.Y.	37.0%	29
Conn.	29.9%	44	N.C.	36.2%	33
Del.	38.2%	25	N.D.	34.1%	35
Fla.	36.5%	32	Ohio	38.9%	23
Ga.	37.1%	28	Okla.	36.7%	31
Hawaii	24.4%	50	Ore.	36.8%	30
Idaho	40.8%	15	Pa.	39.0%	22
Ill.	31.9%	39	R.I.	42.8%	13
Ind.	39.8%	19	S.C.	37.6%	27
Iowa	30.0%	43	S.D.	50.2%	4
Kans.	27.7%	47	Tenn.	40.0%	18
Ky.	44.4%	10	Tex.	39.2%	21
La.	50.7%	3	Utah	27.3%	48
Maine	42.9%	12	Vt.	43.5%	11
Md.	33.5%	36	Va.	27.8%	46
Mass.	32.4%	38	Wash.	28.7%	45
Mich.	38.4%	24	W.Va.	44.4%	9
Minn.	31.0%	42	Wis.	31.3%	40
Miss.	47.1%	5	Wyo.	56.3%	1
Mo.	44.6%	8			

Note: Figures are calculated by dividing each state's "Federal Intergovernmental Revenue" by its "General Revenue." "Federal Intergovernmental Revenue" includes money transferred from the federal government to states. "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 is thus not included here.

Sources: U.S. Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.

Federal Income Tax Payments by Income Percentile

Tax Year 2020

Income Percentile	Income Taxes Paid (\$ Millions)	Group's Share of Total AGI	Group's Share of Income Taxes	Average Income Tax Rate
All Taxpayers	\$1,708,081	100.0%	100.0%	13.6%
Top 1%	\$722,732	22.2%	42.3%	26.0%
Top 5%	\$1,071,681	38.1%	62.7%	22.4%
Top 10%	\$1,258,335	49.5%	73.7%	20.3%
Top 25%	\$1,511,786	70.7%	88.5%	17.1%
Top 50%	\$1,668,410	89.8%	97.7%	14.8%
Bottom 50%	\$39,671	10.2%	2.3%	3.1%

Note: There were roughly 157.5 million total federal income tax filers in 2020. Total adjusted gross income (AGI) was roughly \$12.5 trillion. The top 1% of earners have AGI above \$548,336; the top 5% have AGI above \$220,521; the top 10% have AGI above \$152,321; the top 25% have AGI above \$85,853; and the top 50% have AGI above \$42,184.

Sources: Tax Foundation, "Summary of the Latest Federal Income Tax Data, 2023 Update"; IRS, Statistics of Income Division.

Selected Federal Tax Rates

Calendar Year 2023

Individual Income Tax			Social Security and Medicare Payroll Taxes (a)		
Single					
Rates		Brackets	Rates		Brackets
10%	>	\$0	15.3%	>	\$0
12%	>	\$11,000	2.9%	>	\$147,000
22%	>	\$44,725	3.8%	>	\$200,000
24%	>	\$95,375	Corporate Income Tax		
32%	>	\$182,100	Rates		Brackets
35%	>	\$231,250	21%	>	\$0
37%	>	\$578,125	Select Federal Excise Taxes (b)		
Married Filing Jointly			Item	Rate	
Rates		Brackets	Pistols & Revolvers	10%	
10%	>	\$0	Other Firearms	11%	
12%	>	\$22,000	Ammunition	11%	
22%	>	\$89,450	Indoor Tanning	10%	
24%	>	\$190,750	Tackle Boxes	3%	
32%	>	\$364,200	Arrow Shafts	55¢ per shaft	
35%	>	\$462,500	Air	7.5%	
37%	>	\$693,750	Transportation		
Head of Household			Truck Bodies	12%	
Rates		Brackets	Liq. Natural Gas	24.3¢/gallon	
10%	>	\$0	Surface Coal	4.4% or \$0.55/ton	
12%	>	\$15,700			
22%	>	\$59,850			
24%	>	\$95,350			
32%	>	\$182,100			
35%	>	\$231,250			
37%	>	\$578,100			

(a) These are total payroll tax rates. The Social Security tax is split evenly between employer and employee (6.2% each) for all income levels up to \$147,000. The 1.45% Medicare tax is levied on both employers and employees on all income levels. The Additional Medicare Tax of 0.9% is levied only on households with wages and compensation exceeding \$200,000 in a calendar year.

(b) In state excise tax Tables 22-30, federal gasoline, alcohol, cell phone, and tobacco excise taxes are included under the "Federal" line and are in addition to any state taxes.

Sources: Tax Foundation; IRS; American Petroleum Institute; Alcohol and Tobacco Tax and Trade Bureau.

TABLE 11.

Individual Income Taxes

State Individual Income Tax Rates

As of January 3, 2023

State	Rates	Brackets	State	Rates	Brackets
Ala. (a, b)	2% >	\$0	Hawaii	1.40% >	\$0
	4% >	\$500		3.20% >	\$2,400
	5% >	\$3,000		5.50% >	\$4,800
Alaska	None	6.40% >		\$9,600	
Ariz.	2.5% >	\$0		6.80% >	\$14,400
Ark. (c, d, e)	2.0% >	\$0		7.20% >	\$19,200
	4.0% >	\$4,300		7.60% >	\$24,000
	4.9% >	\$8,500		7.90% >	\$36,000
Calif. (b, c, e, f, g)	1.0% >	\$0		8.25% >	\$48,000
	2.0% >	\$10,099		9.00% >	\$150,000
	4.0% >	\$23,942		10.00% >	\$175,000
	6.0% >	\$37,788	11.00% >	\$200,000	
	8.0% >	\$52,455	Idaho	5.8% >	\$0
	9.3% >	\$66,295	Ill.	4.95% >	\$0
	10.3% >	\$338,639	Ind. (b)	3.15% >	\$0
	11.3% >	\$406,364	Iowa (b)	4.40% >	\$0
12.3% >	\$677,275	4.82% >		\$6,000	
13.3% >	\$1,000,000	5.70% >		\$30,000	
Colo. (b)	4.4% >	\$0	6.00% >	\$75,000	
Conn. (h)	3.00% >	\$0	Kans. (b)	3.10% >	\$0
	5.00% >	\$10,000		5.25% >	\$15,000
	5.50% >	\$50,000		5.70% >	\$30,000
	6.00% >	\$100,000	Ky. (b)	4.5% >	\$0
	6.50% >	\$200,000	La.	1.85% >	\$0
	6.90% >	\$250,000		3.50% >	\$12,500
	6.99% >	\$500,000		4.25% >	\$50,000
Del. (b)	2.20% >	\$2,000	Maine (c)	5.80% >	\$0
	3.90% >	\$5,000		6.75% >	\$24,500
	4.80% >	\$10,000		7.15% >	\$58,050
	5.20% >	\$20,000	Md. (b)	2.00% >	\$0
	5.55% >	\$25,000		3.00% >	\$1,000
	6.60% >	\$60,000		4.00% >	\$2,000
Fla.	None	4.75% >		\$3,000	
Ga.	1.00% >	\$0	5.00% >	\$100,000	
	2.00% >	\$750	5.25% >	\$125,000	
	3.00% >	\$2,250	5.50% >	\$150,000	
	4.00% >	\$3,750	5.75% >	\$250,000	
	5.00% >	\$5,250			
	5.75% >	\$7,000			

State Individual Income Tax Rates

As of January 3, 2023

State	Rates	Brackets	State	Rates	Brackets
Mass.	5% >	\$0	N.M.	1.7% >	\$0
	9% >	\$1,000,000		3.2% >	\$5,500
Mich. (b)	4.25% >	\$0		4.7% >	\$11,000
Minn. (c)	5.35% >	\$0		4.9% >	\$16,000
	6.80% >	\$30,070		5.9% >	\$210,000
	7.85% >	\$98,760	N.Y. (b, h)	4.00% >	\$0
	9.85% >	\$183,340		4.50% >	\$8,500
Miss.	5% >	\$10,000		5.25% >	\$11,700
Mo. (a, b, c, e)	2.00% >	\$1,121		5.50% >	\$13,900
	2.50% >	\$2,242		6.00% >	\$80,650
	3.00% >	\$3,363		6.85% >	\$215,400
	3.50% >	\$4,484		9.65% >	\$1,077,550
	4.00% >	\$5,605		10.30% >	\$5,000,000
	4.50% >	\$6,726		10.90% >	\$25,000,000
	4.95% >	\$7,847	N.C.	4.75% >	\$0
Mont. (a, c)	1.00% >	\$0	N.D. (c, e)	1.10% >	\$0
	2.00% >	\$3,600		2.04% >	\$41,775
	3.00% >	\$6,300		2.27% >	\$101,050
	4.00% >	\$9,700		2.64% >	\$210,825
	5.00% >	\$13,000		2.90% >	\$458,350
	6.00% >	\$16,800	Ohio (b, c, e)	2.765% >	\$26,050
	6.75% >	\$21,600		3.226% >	\$46,100
Nebr. (c)	2.46% >	\$0		3.688% >	\$92,150
	3.51% >	\$3,700		3.990% >	\$115,300
	5.01% >	\$22,170	Okla.	0.25% >	\$0
	6.64% >	\$35,730		0.75% >	\$1,000
Nev.	None			1.75% >	\$2,500
N.H. (i)	4% >	\$0			2.75% >
N.J. (b)	1.400% >	\$0		3.75% >	\$4,900
	1.750% >	\$20,000		4.75% >	\$7,200
	3.500% >	\$35,000	Ore. (a, b, c, g)	4.75% >	\$0
	5.525% >	\$40,000		6.75% >	\$4,050
	6.370% >	\$75,000		8.75% >	\$10,200
	8.970% >	\$500,000		9.90% >	\$125,000
10.750% >	\$1,000,000	Pa. (b)	3.07% >	\$0	
		R.I. (c)	3.75% >	\$0	
			4.75% >	\$68,200	
			5.99% >	\$155,050	

TABLE 11, Cont. Individual Income Taxes

State Individual Income Tax Rates

As of January 3, 2023

State	Rates	Brackets
S.C. (c, e)	0.0% >	\$0
	3.0% >	\$3,200
	6.5% >	\$16,040
S.D.	None	
Tenn.	None	
Tex.	None	
Utah	4.85% >	\$0
Vt. (c, e)	3.35% >	\$0
	6.60% >	\$42,150
	7.60% >	\$102,200
	8.75% >	\$213,150
Va.	2.00% >	\$0
	3.00% >	\$3,000
	5.00% >	\$5,000
	5.75% >	\$17,000
Wash. (j)	7% >	\$0
W.Va. (b)	3.0% >	\$0
	4.0% >	\$10,000
	4.5% >	\$25,000
	6.0% >	\$40,000
	6.5% >	\$60,000
Wis. (c)	3.54% >	\$0
	4.65% >	\$13,810
	5.30% >	\$27,630
	7.65% >	\$304,170
Wyo.	None	
D.C.	4.00% >	\$0
	6.00% >	\$10,000
	6.50% >	\$40,000
	8.50% >	\$60,000
	9.25% >	\$250,000
	9.75% >	\$500,000
	10.75% >	\$1,000,000

State Individual Income Tax Rates As of January 3, 2023

- (a) These states allow some or all of federal income tax paid to be deducted from state taxable income.
- (b) Local income taxes are excluded. Eleven states have county- or city-level income taxes; the average rates expressed as a percentage of AGI within each jurisdiction are: AL—0.10%; DE—0.16%; IN—0.61%; IA—0.11%; KY—1.31%; MD—2.38%; MI—0.17%; MO—0.21%; NY—1.59%; OH—1.56%; PA—1.22%. In CA, CO, KS, NJ, OR, and WV some jurisdictions have payroll taxes, flat-rate wage taxes, or interest and dividend income taxes. See Jared Walczak, "Local Income Taxes in 2019," Tax Foundation, July 30, 2019, <https://taxfoundation.org/local-income-taxes-2019/>.
- (c) Bracket levels are adjusted for inflation every year.
- (d) Rates apply to individuals earning more than \$84,500 in Arkansas. A special tax table exists for individuals that earn less than \$84,500.
- (e) 2022 brackets due to data availability.
- (f) Rates include the additional mental health services tax at the rate of 1 percent on taxable income in excess of \$1 million.
- (g) California and Oregon do not fully index their top brackets.
- (h) Connecticut and New York 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.
- (i) In New Hampshire, tax applies to interest and dividend income only.
- (j) In Washington, tax applies to capital gains only.

Note: Brackets are for single taxpayers. Some states double bracket widths for joint filers (Ala., Ariz., Conn., Hawaii, Kans., La., Maine, Nebr., Ore.). California doubles all but the top two brackets. Oklahoma doubles all but the top bracket. Some states increase but do not double brackets for joint filers (Ga., Minn., N.M., N.D., N.Y., Vt., Wis.). Maryland increases some but not all brackets. New Jersey adds a 2.45% rate and increases some bracket widths. Consult the Tax Foundation website for tables for joint filers.

Source: Tax Foundation; state tax statutes, forms, and instructions; Bloomberg Tax.

TABLE 12.

State Individual Income Tax Collections per Capita

Fiscal Year 2021

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$1,525		Mont.	\$1,711	15
Ala.	\$974	34	Nebr.	\$1,594	18
Alaska (a)	\$0	--	Nev. (a)	\$0	--
Ariz.	\$898	37	N.H. (b)	\$107	42
Ark.	\$1,146	32	N.J.	\$1,816	12
Calif.	\$3,729	1	N.M.	\$567	41
Colo.	\$1,763	13	N.Y.	\$2,773	4
Conn.	\$2,845	2	N.C.	\$1,508	23
Del.	\$2,141	8	N.D.	\$579	40
Fla. (a)	\$0	--	Ohio	\$905	36
Ga.	\$1,317	25	Okla.	\$945	35
Hawaii	\$2,327	7	Ore.	\$2,651	6
Idaho	\$1,293	26	Pa.	\$1,232	29
Ill.	\$1,726	14	R.I.	\$1,604	17
Ind.	\$1,554	20	S.C.	\$1,051	33
Iowa	\$1,336	24	S.D. (a)	\$0	--
Kans.	\$1,573	19	Tenn. (a)	\$26	43
Ky.	\$1,156	31	Tex. (a)	\$0	--
La.	\$851	39	Utah	\$1,999	9
Maine	\$1,512	22	Vt.	\$1,910	11
Md.	\$1,652	16	Va.	\$1,975	10
Mass.	\$2,818	3	Wash. (a)	\$0	--
Mich.	\$1,194	30	W.Va.	\$1,264	27
Minn.	\$2,658	5	Wis.	\$1,533	21
Miss.	\$853	38	Wyo. (a)	\$0	--
Mo.	\$1,251	28			

(a) State has no individual income tax.

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

Note: D.C. is included only in combined state and local data; see Table 13. See Table 42 for people per household by state.

Sources: U.S. Census Bureau, "Annual Survey of State Government Tax Collections"; Tax Foundation calculations.

State & Local Individual Income Tax Collections per Capita

Fiscal Year 2020

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$1,281		Mont.	\$1,233	21
Ala.	\$878	35	Nebr.	\$1,247	20
Alaska (a)	\$0	--	Nev. (a)	\$0	--
Ariz.	\$631	38	N.H. (b)	\$89	42
Ark.	\$968	33	N.J.	\$1,661	10
Calif.	\$2,137	5	N.M.	\$580	40
Colo.	\$1,303	18	N.Y.	\$3,372	1
Conn.	\$2,271	4	N.C.	\$1,196	23
Del.	\$1,759	8	N.D.	\$484	41
Fla. (a)	\$0	--	Ohio	\$1,212	22
Ga.	\$1,091	28	Okla.	\$849	36
Hawaii	\$1,625	11	Ore.	\$2,036	6
Idaho	\$1,036	30	Pa.	\$1,408	15
Ill.	\$1,404	16	R.I.	\$1,133	27
Ind.	\$1,413	14	S.C.	\$993	32
Iowa	\$1,278	19	S.D. (a)	\$0	--
Kans.	\$1,152	25	Tenn. (b)	\$8	43
Ky.	\$1,429	13	Tex. (a)	\$0	--
La.	\$842	37	Utah	\$1,138	26
Maine	\$1,353	17	Vt.	\$1,187	24
Md.	\$2,759	2	Va.	\$1,737	9
Mass.	\$2,480	3	Wash. (a)	\$0	--
Mich.	\$953	34	W.Va.	\$1,088	29
Minn.	\$1,937	7	Wis.	\$1,445	12
Miss.	\$629	39	Wyo. (a)	\$0	--
Mo.	\$1,028	31	D.C.	\$3,445	(1)

(a) State has no individual income tax.

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

Note: D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 42 for people per household by state.

Sources: U.S. Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.

TABLE 14.

Corporate Income Taxes

State Corporate Income Tax Rates

As of January 1, 2023

State	Rates	Brackets	State	Rates	Brackets
Ala.	6.5%	> \$0	Maine	3.50%	> \$0
Alaska	0.0%	> \$0		7.93%	> \$350,000
	2.0%	> \$25,000		8.33%	> \$1,050,000
	3.0%	> \$49,000		8.93%	> \$3,500,000
	4.0%	> \$74,000	Md.	8.25%	> \$0
	5.0%	> \$99,000	Mass.	8%	> \$0
	6.0%	> \$124,000	Mich.	6%	> \$0
	7.0%	> \$148,000	Minn.	9.8%	> \$0
	8.0%	> \$173,000	Miss.	4%	> \$5,000
	9.0%	> \$198,000		5%	> \$10,000
	9.4%	> \$222,000	Mo.	4%	> \$0
Ariz.	4.9%	> \$0	Mont.	6.75%	> \$0
Ark.	1.0%	> \$0	Nebr.	5.58%	> \$0
	2.0%	> \$3,000		7.50%	> \$100,000
	3.0%	> \$6,000	Nev.	(b)	
	5.0%	> \$11,000	N.H.	7.5%	> \$0
	5.3%	> \$25,000	N.J. (e)	6.5%	> \$0
Calif.	8.84%	> \$0		7.5%	> \$50,000
Colo.	4.4%	> \$0		9.0%	> \$100,000
Conn. (a)	7.5%	> \$0		11.5%	> \$1,000,000
Del. (b)	8.7%	> \$0	N.M.	4.8%	> \$0
Fla.	5.5%	> \$0		5.9%	> \$500,000
Ga. (c)	5.75%	> \$0	N.Y.	6.50%	> \$0
Hawaii	4.4%	> \$0		7.25%	> \$5,000,000
	5.4%	> \$25,000	N.C.	2.5%	> \$0
	6.4%	> \$100,000	N.D.	1.41%	> \$0
Idaho	6.5%	> \$0		3.55%	> \$25,000
Ill. (d)	9.5%	> \$0		4.31%	> \$50,000
Ind.	4.9%	> \$0	Ohio	(b)	
Iowa	5.5%	> \$0	Okla.	4%	> \$0
	8.4%	> \$100,000	Ore. (b)	6.6%	> \$0
Kans.	4%	> \$0		7.6%	> \$1,000,000
	7%	> \$50,000	Pa.	8.99%	> \$0
Ky.	5%	> \$0	R.I.	7%	> \$0
La.	3.5%	> \$0	S.C.	5%	> \$0
	5.5%	> \$50,000	S.D.	None	
	7.5%	> \$150,000	Tenn. (b)	6.5%	> \$0

State Corporate Income Tax Rates

As of January 1, 2023

State	Rates	Brackets
Texas		(b)
Utah	4.85% >	\$0
Vt.	6.0% >	\$0
	7.0% >	\$10,000
	8.5% >	\$25,000
Va.	6% >	\$0
Wash.		(b)
W.Va.	6.5% >	\$0
Wis.	7.9% >	\$0
Wyo.		None
D.C.	8.25% >	\$0

- (a) Connecticut has historically charged a 10% surtax on a business's tax liability if it has gross proceeds of \$100 million or more, or if it files as part of a combined unitary group. This surtax expired on January 1. Legislators have extended the surtax in the past and will decide whether to do so again this session.
- (b) Nevada, Ohio, Texas, and Washington do not have a corporate income tax but do have a gross receipts tax with rates not strictly comparable to corporate income tax rates. See Table 17 for more information. Delaware, Oregon, and Tennessee have gross receipts taxes in addition to corporate income taxes, as do several states like Pennsylvania, Virginia, and West Virginia, which permit gross receipts taxes at the local (but not state) level.
- (c) Georgia's corporate income tax rate will revert to 6% on January 1, 2026.
- (d) Illinois' rate includes two separate corporate income taxes, one at a 7% rate and one at a 2.5% rate.
- (e) In New Jersey, the rates indicated apply to a corporation's entire net income rather than just income over the threshold. A temporary and retroactive surcharge is in effect from 2020 through 2023, bringing the rate to 11.5% for businesses with income over \$1 million.

Note: In addition to regular income taxes, many states impose other taxes on corporations such as gross receipts taxes (Table 17) and capital stock taxes (Table 35). Some states also impose an alternative minimum tax and special rates on financial institutions.

Sources: Tax Foundation; state tax statutes, forms, and instructions; Bloomberg Tax.

TABLE 15.

State Corporate Income Tax Collections per Capita

Fiscal Year 2021

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$272		Mont.	\$243	19
Ala.	\$225	21	Nebr.	\$291	13
Alaska	\$171	33	Nev. (b, c)	\$0	--
Ariz.	\$125	42	N.H.	\$727	1
Ark.	\$204	26	N.J.	\$643	4
Calif.	\$665	3	N.M.	\$72	44
Colo.	\$220	23	N.Y.	\$250	16
Conn.	\$723	2	N.C.	\$144	38
Del. (a, b)	\$334	10	N.D.	\$201	28
Fla.	\$156	35	Ohio (b, c)	\$1	--
Ga.	\$162	34	Okla.	\$151	36
Hawaii	\$133	40	Ore. (b)	\$288	14
Idaho	\$185	30	Pa.	\$312	11
Ill.	\$452	6	R.I.	\$235	20
Ind.	\$204	27	S.C.	\$143	39
Iowa	\$249	17	S.D. (c)	\$60	45
Kans.	\$248	18	Tenn. (b)	\$368	9
Ky.	\$205	25	Tex. (b, c)	\$0	--
La.	\$127	41	Utah	\$223	22
Maine	\$207	24	Vt.	\$258	15
Md.	\$299	12	Va.	\$183	31
Mass.	\$526	5	Wash. (b, c)	\$0	--
Mich.	\$149	37	W.Va.	\$180	32
Minn.	\$425	8	Wis.	\$427	7
Miss.	\$187	29	Wyo. (c)	\$0	--
Mo.	\$111	43			

(a) Delaware collects both corporate income taxes and gross receipts taxes.

(b) The U.S. Census Bureau does not classify revenue from gross receipts taxes such as those in Delaware, Nevada, Ohio, Oregon, Tennessee, Texas, and Washington as corporate tax revenue. See Table 17 for gross receipts taxes.

(c) No corporate income tax. May include special taxes on financial corporations.

Note: D.C. is included only in combined state and local data; see Table 16. See Table 42 for people per household by state.

Sources: U.S. Census Bureau, "Annual Survey of State Government Tax Collections"; Tax Foundation calculations.

State & Local Corporate Income Tax Collections per Capita

Fiscal Year 2020

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$183		Mont.	\$172	21
Ala.	\$150	25	Nebr.	\$199	17
Alaska	\$222	13	Nev. (a)	\$0	--
Ariz.	\$73	41	N.H.	\$567	2
Ark.	\$156	24	N.J.	\$384	4
Calif.	\$249	9	N.M.	\$45	43
Colo.	\$120	29	N.Y.	\$561	3
Conn.	\$573	1	N.C.	\$63	42
Del. (b)	\$254	8	N.D.	\$105	33
Fla.	\$115	30	Ohio (b)	\$24	46
Ga.	\$92	36	Okla.	\$76	39
Hawaii	\$30	45	Ore. (b)	\$235	12
Idaho	\$133	28	Pa.	\$239	11
Ill.	\$273	7	R.I.	\$195	19
Ind.	\$112	31	S.C.	\$98	34
Iowa	\$195	18	S.D. (a)	\$42	44
Kans.	\$148	26	Tenn. (b)	\$217	15
Ky.	\$179	20	Tex. (b)	\$0	--
La.	\$97	35	Utah	\$110	32
Maine	\$159	22	Vt.	\$220	14
Md.	\$215	16	Va. (b)	\$158	23
Mass.	\$361	5	Wash. (a, b)	\$0	--
Mich.	\$81	38	W.Va.	\$85	37
Minn.	\$281	6	Wis.	\$245	10
Miss.	\$143	27	Wyo. (a)	\$0	--
Mo.	\$74	40	D.C.	\$1,054	(1)

(a) No corporate income tax. 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, Nevada, Ohio, Oregon, Tennessee, Texas, Virginia, and Washington as corporate tax revenue. See Table 17 for gross receipts taxes.

Note: D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 42 for people per household by state.

Sources: U.S. Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.

State Gross Receipts Taxes

As of January 1, 2023

State	Name of Tax	Range of Rates
Del.	Manufacturers' & Merchants' License Tax	0.0945% - 1.9914%
Nev.	Commerce Tax	0.051%-0.331%
Ohio	Commercial Activities Tax (CAT)	0.26%
Ore.	Corporate Activity Tax (CAT)	0.57%
Tenn.	Business Tax	0.02% - 0.3%
Tex.	Franchise (Margin) Tax	0.331% - 0.75%
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 also often have minimum taxes that can result in much higher effective rates for some small businesses.

Sources: Bloomberg Tax; state revenue departments; Weldon Cooper Center for Public Service.

State & Local Sales Tax Rates

As of January 1, 2023

State	State Tax Rate	Rank	Avg. Local Tax Rate (a)	Combined Rate	Rank
Ala.	4.00%	40	5.25%	9.25%	4
Alaska	--	46	1.76%	1.76%	46
Ariz.	5.60%	28	2.77%	8.37%	11
Ark.	6.50%	9	2.96%	9.46%	3
Calif. (b)	7.25%	1	1.57%	8.82%	7
Colo.	2.90%	45	4.88%	7.78%	15
Conn.	6.35%	12	--	6.35%	33
Del.	--	46	--	--	47
Fla.	6.00%	17	1.02%	7.02%	23
Ga.	4.00%	40	3.40%	7.40%	19
Hawaii (c)	4.00%	40	0.44%	4.44%	45
Idaho	6.00%	17	0.02%	6.02%	37
Ill.	6.25%	13	2.57%	8.82%	8
Ind.	7.00%	2	--	7.00%	24
Iowa	6.00%	17	0.94%	6.94%	29
Kans.	6.50%	9	2.16%	8.66%	9
Ky.	6.00%	17	0.00%	6.00%	38
La.	4.45%	38	5.10%	9.55%	1
Maine	5.50%	29	--	5.50%	42
Md.	6.00%	17	--	6.00%	38
Mass.	6.25%	13	--	6.25%	36
Mich.	6.00%	17	--	6.00%	38
Minn.	6.875%	6	0.61%	7.49%	17
Miss.	7.00%	2	0.07%	7.07%	22
Mo.	4.225%	39	4.11%	8.33%	12
Mont. (d)	--	46	--	--	47
Nebr.	5.50%	29	1.45%	6.95%	28
Nev.	6.85%	7	1.38%	8.23%	13
N.H.	--	46	--	--	47
N.J. (e)	6.625%	8	-0.03%	6.60%	30

State & Local Sales Tax Rates

As of January 1, 2023

State	State Tax Rate	Rank	Avg. Local Tax Rate (a)	Combined Rate	Rank
N.M. (c)	5.00%	32	2.72%	7.72%	16
N.Y.	4.00%	40	4.52%	8.52%	10
N.C.	4.75%	35	2.24%	6.99%	26
N.D. (c)	5.00%	32	1.97%	6.97%	27
Ohio	5.75%	27	1.49%	7.24%	20
Okla.	4.50%	36	4.48%	8.98%	5
Ore.	--	46	--	--	47
Pa.	6.00%	17	0.34%	6.34%	34
R.I.	7.00%	2	--	7.00%	24
S.C.	6.00%	17	1.43%	7.43%	18
S.D. (c)	4.50%	36	1.90%	6.40%	32
Tenn.	7.00%	2	2.55%	9.55%	2
Tex.	6.25%	13	1.95%	8.20%	14
Utah (b)	6.10%	16	1.09%	7.19%	21
Vt.	6.00%	17	0.30%	6.30%	35
Va. (b)	5.30%	31	0.45%	5.75%	41
Wash.	6.50%	9	2.36%	8.86%	6
W.Va.	6.00%	17	0.55%	6.55%	31
Wis.	5.00%	32	0.43%	5.43%	43
Wyo.	4.00%	40	1.36%	5.36%	44
D.C.	6.00%	(17)	--	6.00%	(38)

(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 (1.25%), Utah (1.25%), and Virginia (1%). We include these in their state sales tax.

(c) The sales taxes in Hawaii, New Mexico, North Dakota, and South Dakota have broad bases that include many business-to-business services.

(d) Special taxes in local resort areas are not counted here.

(e) Certain jurisdictions are not subject to statewide sales tax rates and collect a local rate of 3.3125%. New Jersey's average local rate is represented as a negative.

Note: D.C.'s ranks do not affect states' ranks, but the figures in parentheses indicate where it would rank if included.

Sources: Sales Tax Clearinghouse; Tax Foundation calculations.

State General Sales Tax Collections per Capita

Fiscal Year 2021

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$1,118		Mont. (a)	\$0	--
Ala.	\$776	41	Nebr.	\$1,213	22
Alaska (a)	\$0	--	Nev.	\$1,966	3
Ariz.	\$1,262	18	N.H. (a)	\$0	--
Ark.	\$1,384	10	N.J.	\$1,382	11
Calif.	\$1,070	29	N.M. (b)	\$1,405	8
Colo.	\$630	45	N.Y.	\$787	38
Conn.	\$1,457	5	N.C.	\$921	33
Del. (a)	\$0	--	N.D. (b)	\$1,187	23
Fla.	\$1,372	12	Ohio	\$1,222	20
Ga.	\$643	44	Okla.	\$782	40
Hawaii (b)	\$2,287	2	Ore. (a)	\$0	--
Idaho	\$1,324	15	Pa.	\$1,058	31
Ill.	\$1,060	30	R.I.	\$1,218	21
Ind.	\$1,364	14	S.C.	\$800	37
Iowa	\$1,253	19	S.D. (b)	\$1,422	7
Kans.	\$1,284	16	Tenn.	\$1,586	4
Ky.	\$1,011	32	Tex.	\$1,369	13
La.	\$876	35	Utah	\$1,087	27
Maine	\$1,392	9	Vt.	\$786	39
Md.	\$885	34	Va.	\$755	42
Mass.	\$1,115	25	Wash.	\$2,463	1
Mich.	\$1,113	26	W.Va.	\$862	36
Minn.	\$1,174	24	Wis.	\$1,081	28
Miss.	\$1,434	6	Wyo.	\$1,269	17
Mo.	\$668	43			

(a) No state-level general sales tax.

(b) The sales taxes in Hawaii, New Mexico, North Dakota, 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, which the U.S. Census Bureau includes in sales tax collections data. See Table 17 for information on gross receipts taxes. D.C. is included only in state-local combined data; see Table 20. See Table 42 for people per household by state.

Sources: Census Bureau, "Annual Survey of State Government Tax Collections"; Tax Foundation calculations.

State & Local General Sales Tax Collections per Capita

Fiscal Year 2020

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$1,338		Mont.	\$0	--
Ala.	\$1,155	32	Nebr.	\$1,322	20
Alaska (a)	\$335	46	Nev.	\$2,022	4
Ariz.	\$1,742	6	N.H.	\$0	--
Ark.	\$1,668	11	N.J.	\$1,193	27
Calif.	\$1,498	15	N.M.	\$2,146	3
Colo.	\$1,511	13	N.Y.	\$1,682	10
Conn.	\$1,273	23	N.C.	\$1,134	33
Del.	\$0	--	N.D.	\$1,732	7
Fla.	\$1,425	17	Ohio	\$1,293	21
Ga.	\$979	36	Okla.	\$1,384	18
Hawaii	\$2,765	1	Ore.	\$0	47
Idaho	\$1,187	29	Pa.	\$971	37
Ill.	\$1,163	31	R.I.	\$1,056	35
Ind.	\$1,213	26	S.C.	\$899	41
Iowa	\$1,244	24	S.D.	\$1,788	5
Kans.	\$1,510	14	Tenn.	\$1,709	9
Ky.	\$931	39	Tex.	\$1,624	12
La.	\$1,729	8	Utah	\$1,351	19
Maine	\$1,223	25	Vt.	\$697	45
Md.	\$800	44	Va.	\$834	42
Mass.	\$971	38	Wash.	\$2,293	2
Mich.	\$916	40	W.Va.	\$811	43
Minn.	\$1,187	28	Wis.	\$1,071	34
Miss.	\$1,288	22	Wyo.	\$1,467	16
Mo.	\$1,163	30	D.C.	\$1,788	(6)

(a) While Alaska does not have a state-level sales tax, it allows sales taxes on the local level.

Note: Some states levy gross receipts taxes in addition to sales taxes, which the U.S. Census Bureau includes in collections data. See Table 17 for information on gross receipts taxes. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 42 for people per household by state.

Sources: U.S. Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.

State Sales Tax Breadth

Fiscal Year 2020

State	Sales Tax Breadth	Rank	State	Sales Tax Breadth	Rank
Ala.	34%	23	Nebr.	35%	21
Alaska	--	--	Nev.	47%	7
Ariz.	40%	10	N.H.	--	--
Ark.	40%	11	N.J.	26%	37
Calif.	22%	44	N.M. (a)	65%	2
Colo.	32%	28	N.Y.	25%	38
Conn.	26%	35	N.C.	33%	25
Del.	--	--	N.D. (a)	50%	5
Fla.	37%	17	Ohio	36%	20
Ga.	28%	34	Okla.	33%	26
Hawaii (a)	111%	1	Ore.	--	--
Idaho	39%	13	Pa.	25%	40
Ill.	25%	39	R.I.	26%	36
Ind.	37%	18	S.C.	24%	41
Iowa	35%	22	S.D. (a)	56%	3
Kans.	32%	27	Tenn.	39%	12
Ky.	37%	16	Tex.	38%	14
La.	34%	24	Utah	38%	15
Maine	41%	9	Vt.	23%	42
Md.	29%	31	Va.	22%	43
Mass.	20%	45	Wash.	50%	6
Mich.	29%	32	W.Va.	31%	29
Minn.	30%	30	Wis.	36%	19
Miss.	44%	8	Wyo.	53%	4
Mo.	28%	33	D.C.	33%	(27)
Mont.	--	--			

(a) The sales taxes in Hawaii, New Mexico, North Dakota, and South Dakota have broad bases that include many business-to-business services.

Note: Sales tax breadth is defined as the ratio of the implicit sales tax base to state personal income.

Sources: U.S. Census Bureau; state revenue departments; Prof. John Mikesell (methodology); Tax Foundation research.

State Gasoline Tax Rates (Cents per Gallon)

As of January 1, 2023

State	Excise Tax	Other Taxes and Fees	Total	Rank
Federal	\$0.184			
Ala.	\$0.28	\$0.0331	\$0.3131	26
Alaska	\$0.0895	\$0.0618	\$0.1513	50
Ariz.	\$0.18	\$0.01	\$0.19	47
Ark.	\$0.245	\$0.003	\$0.248	36
Calif. (a)	\$0.539	\$0.2376	\$0.7766	1
Colo.	\$0.22	\$0.00	\$0.22	43
Conn. (b)	\$0.25	\$0.2835	\$0.5335	6
Del.	\$0.23	\$0.00	\$0.23	40
Fla.	\$0.04	\$0.3723	\$0.4123	13
Ga.	\$0.312	\$0.0885	\$0.4005	14
Hawaii	\$0.16	\$0.3935	\$0.5535	5
Idaho	\$0.32	\$0.01	\$0.33	23
Ill. (c)	\$0.423	\$0.231	\$0.6540	2
Ind.	\$0.33	\$0.1860	\$0.5160	8
Iowa	\$0.300	\$0.00	\$0.300	30
Kans.	\$0.24	\$0.00030	\$0.24030	37
Ky.	\$0.246	\$0.014	\$0.26	34
La.	\$0.20	\$0.0013	\$0.2013	44
Maine	\$0.30	\$0.0001	\$0.3001	28
Md.	\$0.289	\$0.138	\$0.427	11
Mass.	\$0.24	\$0.0254	\$0.2654	33
Mich.	\$0.286	\$0.1800	\$0.4660	10
Minn.	\$0.285	\$0.021	\$0.306	27
Miss.	\$0.18	\$0.0079	\$0.1879	49
Mo.	\$0.220	\$0.0042	\$0.2242	42
Mont.	\$0.325	\$0.0075	\$0.3325	22
Nebr.	\$0.248	\$0.009	\$0.257	35
Nev.	\$0.23	\$0.2928	\$0.5228	7
N.H.	\$0.222	\$0.0163	\$0.2383	39
N.J.	\$0.105	\$0.309	\$0.414	12
N.M.	\$0.17	\$0.0200	\$0.1900	47
N.Y.	\$0.0805	\$0.4850	\$0.5655	4
N.C.	\$0.385	\$0.0025	\$0.3875	16

State Gasoline Tax Rates (Cents per Gallon)

As of January 1, 2023

State	Excise Tax	Other Taxes and Fees	Total	Rank
N.D.	\$0.23	\$0.00	\$0.23	40
Ohio	\$0.385	\$0.0001	\$0.3851	17
Okla.	\$0.19	\$0.01	\$0.20	45
Ore.	\$0.36	\$0.0283	\$0.3883	15
Pa.	\$0.00	\$0.622	\$0.622	3
R.I.	\$0.34	\$0.01	\$0.35	21
S.C.	\$0.28	\$0.0075	\$0.2875	31
S.D.	\$0.28	\$0.02	\$0.30	29
Tenn.	\$0.26	\$0.014	\$0.274	32
Tex.	\$0.20	\$0.00	\$0.20	45
Utah	\$0.364	\$0.0001	\$0.3641	19
Vt.	\$0.121	\$0.2004	\$0.3214	25
Va.	\$0.280	\$0.0820	\$0.3620	20
Wash.	\$0.494	\$0.00	\$0.494	9
W.Va.	\$0.205	\$0.167	\$0.372	18
Wis.	\$0.309	\$0.02	\$0.329	24
Wyo.	\$0.23	\$0.01	\$0.24	38
D.C.	\$0.235	\$0.103	\$0.338	(22)

- (a) California's cap-and-trade program and low-carbon fuels program add implied excise taxes of 23 cents and 18 cents, respectively.
- (b) In Connecticut, the gas tax was suspended for much of 2022 and will be incrementally introduced in 2023, returning to 25 cents per gallon by May.
- (c) Illinois's rate does not include additional taxes levied by Cook, DuPage, Kane, Lake, and McHenry counties or the city of Chicago.

Note: Excise taxes are special taxes on specific goods or activities—such as gasoline, tobacco, or gambling—rather than general tax bases such as income or consumption. Excise taxes are often included in the final price of products and services, and are hidden to consumers.

In order to determine the 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 tax. 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 is sensitive to changes in the price of gasoline. States that fully or partially apply general sales taxes to gasoline are California, Connecticut, Illinois, Indiana, Michigan, and New York. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Sources: Bloomberg Tax; state statutes; Tax Foundation calculations.

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

Fiscal Year 2020

State	Gasoline & License Taxes	Rank	Tolls & User Fees	Total: Tolls, User Fees, & User Taxes	Rank
U.S.	40.0%		12.1%	52.1%	
Ala.	43.2%	15	1.0%	44.2%	26
Alaska	8.6%	50	4.6%	13.1%	50
Ariz.	37.2%	24	1.1%	38.2%	36
Ark.	38.8%	21	0.7%	39.5%	34
Calif.	57.5%	3	5.1%	62.7%	7
Colo.	33.2%	31	11.0%	44.2%	25
Conn.	32.8%	32	3.8%	36.5%	38
Del.	26.2%	44	49.7%	75.9%	4
Fla.	41.1%	18	19.0%	60.1%	10
Ga.	44.4%	11	2.6%	47.0%	21
Hawaii	76.0%	1	1.9%	77.8%	2
Idaho	40.2%	19	3.5%	43.7%	27
Ill.	43.8%	14	18.4%	62.1%	8
Ind.	51.7%	5	9.1%	60.8%	9
Iowa	41.9%	17	0.9%	42.8%	30
Kans.	38.0%	22	7.5%	45.4%	23
Ky.	36.2%	27	4.3%	40.5%	33
La.	31.4%	34	3.2%	34.7%	41
Maine	30.2%	40	15.2%	45.4%	24
Md.	43.9%	13	22.0%	65.8%	5
Mass.	33.5%	30	32.0%	65.5%	6
Mich.	44.0%	12	3.6%	47.6%	20
Minn.	31.9%	33	5.8%	37.6%	37
Miss.	34.1%	29	0.6%	34.7%	40
Mo.	36.9%	26	2.3%	39.2%	35
Mont.	42.0%	16	3.9%	45.9%	22
Nebr.	29.9%	41	3.2%	33.1%	42
Nev.	34.6%	28	1.1%	35.7%	39
N.H.	31.3%	35	20.0%	51.3%	18
N.J.	25.2%	47	53.7%	78.9%	1
N.M.	40.1%	20	1.9%	42.0%	31
N.Y.	30.2%	39	47.6%	77.8%	3

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

Fiscal Year 2020

State	Gasoline & License Taxes	Rank	Tolls & User Fees	Total: Tolls, User Fees, & User Taxes	Rank
N.C.	48.8%	7	2.1%	51.0%	19
N.D.	25.6%	46	1.6%	27.2%	48
Ohio	52.5%	4	6.6%	59.1%	11
Okla.	46.2%	9	12.1%	58.3%	13
Ore.	47.2%	8	6.9%	54.1%	17
Pa.	37.8%	23	16.9%	54.8%	16
R.I.	13.8%	49	8.1%	21.9%	49
S.C.	49.6%	6	8.4%	58.0%	14
S.D.	25.9%	45	1.3%	27.2%	47
Tenn.	57.8%	2	0.7%	58.6%	12
Tex.	30.2%	38	13.3%	43.5%	28
Utah	27.6%	42	1.4%	29.0%	45
Vt.	27.1%	43	1.1%	28.3%	46
Va.	31.1%	36	9.5%	40.6%	32
Wash.	46.1%	10	11.6%	57.6%	15
W.Va.	23.3%	48	9.7%	33.0%	43
Wis.	37.2%	25	5.9%	43.0%	29
Wyo.	30.9%	37	1.0%	32.0%	44
D.C.	22.4%	(49)	0.6%	23.0%	(49)

Note: D.C.'s ranks do not affect states' ranks, but the figures in parentheses indicate where it would rank if included.

Source: Tax Foundation calculations from the U.S. Census Bureau, "Annual Survey of State and Local Government Finances."

State Cigarette Excise Tax Rates (Dollars per 20-pack)

As of January 1, 2023

State	Tax Rate	Rank	State	Tax Rate	Rank
Fed.	\$1.0066		Mont.	\$1.70	26
Ala.	\$0.675	40	Nebr.	\$0.64	41
Alaska	\$2.00	18	Nev.	\$1.80	24
Ariz.	\$2.00	18	N.H.	\$1.78	25
Ark.	\$1.15	35	N.J.	\$2.70	13
Calif.	\$2.87	12	N.M.	\$2.00	18
Colo.	\$1.94	23	N.Y.	\$4.35	1
Conn.	\$4.35	1	N.C.	\$0.45	47
Del.	\$2.10	16	N.D.	\$0.44	48
Fla.	\$1.339	32	Ohio	\$1.60	28
Ga.	\$0.37	49	Okla.	\$2.03	17
Hawaii	\$3.20	8	Ore.	\$3.33	7
Idaho	\$0.57	45	Pa.	\$2.60	14
Ill.	\$2.98	11	R.I.	\$4.25	3
Ind.	\$0.995	38	S.C.	\$0.57	45
Iowa	\$1.36	31	S.D.	\$1.53	29
Kans.	\$1.29	33	Tenn.	\$0.62	42
Ky.	\$1.10	36	Tex.	\$1.41	30
La.	\$1.08	37	Utah	\$1.70	26
Maine	\$2.00	18	Vt.	\$3.08	9
Md.	\$3.75	4	Va.	\$0.60	43
Mass.	\$3.51	6	Wash.	\$3.025	10
Mich.	\$2.00	18	W.Va.	\$1.20	34
Minn. (a)	\$3.732	5	Wis.	\$2.52	15
Miss.	\$0.68	39	Wyo.	\$0.60	43
Mo.	\$0.17	50	D.C. (a)	\$5.02	(1)

(a) Rate includes in-lieu cigarette sales tax collected at wholesale.

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

Sources: Bloomberg Tax; state revenue departments; Tax Foundation.

State Vapor Excise Tax Rates

As of January 1, 2023

State	Tax Rate
Calif.	61.74% of wholesale; 12.5% of retail
Colo.	35% of manufacturing price
Conn.	\$0.40/ml closed tanks, 10% of wholesale for other vapor products
Del.	\$0.05/ml
Ga.	Open: 7% of wholesale; Closed: \$0.05/ml
Ill.	15% of wholesale
Ind.	15% of retail
Kans.	\$0.05/ml
Ky.	Open: 15% of wholesale; Closed: \$1.50/cartridge
La.	\$0.05/ml
Maine	43% of wholesale
Maryland	Open: 12% of retail; Closed: 60% of retail
Mass.	75% of wholesale
Minn. (a)	95% of wholesale
Nev.	30% of wholesale
N.H.	Open: 8% of wholesale; Closed: \$0.30/ml
N.J.	Open: 10% of wholesale; Closed: \$0.10/ml
N.M.	Open: 12.5% of wholesale; Closed: \$0.50 per pod
N.Y.	20% of retail
N.C.	\$0.05/ml
Ohio	\$0.10/ml
Ore.	65% of wholesale
Pa.	40% of wholesale
Utah	56% of manufacturing price
Vt.	92% of wholesale
Va.	\$0.066/ml
Wash.	Open: \$0.09/ml; Closed: \$0.27/ml
W.Va.	\$0.075/ml
Wis.	\$0.05/ml
Wyo.	15% of wholesale
D.C.	80% of wholesale

(a) Tax is on the wholesale cost of any product containing or derived from tobacco. The tax on an e-cigarette starter kit is calculated on the total cost unless the nicotine cartridges are sold separately and then the tax is levied only on the value of the nicotine cartridge.

Note: Several states (Alaska, Illinois, and Maryland) impose local taxes as well as general sales taxes on vapor products. Those are not included here. Manufacturing value generally refers to the value paid by wholesale. Wholesale value refers to either the price paid by the wholesaler or the price paid by retail to wholesale.

Sources: State statutes; Bloomberg Tax.

State Recreational Marijuana Excise Tax Rates

As of January 1, 2023

State	Tax Rate
Alaska	\$50/oz. mature flowers; \$25/oz. immature flowers; \$15/oz. trim, \$1 per clone
Ariz.	16% excise tax (retail price)
Calif.	15% excise tax (levied on wholesale at average market rate); \$10.08/oz. flowers & \$3/oz. leaves cultivation tax; \$1.41/oz fresh cannabis plant
Colo.	15% excise tax (levied on wholesale at average market rate); 15% excise tax (retail price)
Conn.	3% excise tax (retail price) \$0.00625 per milligram of THC in flower; \$0.00275 per milligram of THC in edibles; \$0.009 per milligram of THC in other cannabis products
Ill.	7% excise tax of value at wholesale level; 10% tax on cannabis flower or products with less than 35% THC; 20% tax on products infused with cannabis, such as edible products; 25% tax on any product with a THC concentration higher than 35%
Maine	10% excise tax (retail price), \$335/lb. flower; \$94/lb. trim; \$1.5 per immature plant or seedling; \$0.3 per seed
Mass.	10.75% excise tax (retail price)
Mich.	10% excise tax (retail price)
Mo. (a)	6% excise tax (retail price)
Mont.	20% excise tax (retail price)
Nev.	15% excise tax (fair market value at wholesale); 10% excise tax (retail price)
N.J.	Up to \$10 per ounce, if the average retail price of an ounce of usable cannabis was \$350 or more; up to \$30 per ounce, if the average retail price of an ounce of usable cannabis was less than \$350 but at least \$250; up to \$40 per ounce, if the average retail price of an ounce of usable cannabis was less than \$250 but at least \$200; up to \$60 per ounce, if the average retail price of an ounce of usable cannabis was less than \$200

State Recreational Marijuana Excise Tax Rates

As of January 1, 2023

State	Tax Rate
N.M. (a)	12% excise tax (retail price)
N.Y. (a)	\$0.005 per milligram of THC in flower; \$0.008 per milligram of THC in concentrates; \$0.03 per milligram of THC in edibles; 9% of retail
Ore.	17% excise tax (retail price)
R.I.	10% excise tax (retail price)
Vt.	14% excise tax (retail price)
Va. (a)	21% excise tax (retail price)
Wash.	37% excise tax (retail price)

(a) As of January 2023, retail sale of recreational marijuana had not yet started.

Note: Maryland voters approved Question 4 in November to legalize recreational marijuana beginning in July of 2023, but lawmakers have not outlined tax rates as of the date of this publication. District of Columbia voters approved legalization and purchase of marijuana in 2014 but federal law prohibits any action to implement it. In 2018, the New Hampshire legislature voted to legalize the possession and growing of marijuana, but sales are not permitted. Alabama, Georgia, Idaho, Indiana, Iowa, Kansas, Kentucky, Louisiana, Minnesota, Nebraska, North Carolina, South Carolina, Oklahoma, Rhode Island, and Tennessee impose a controlled substance tax on the purchase of illegal products. Several states impose local taxes as well as general sales taxes on marijuana products. Those are not included here.

Sources: State statutes; Bloomberg Tax.

State Spirits Excise Tax Rates (Dollars per Gallon)

As of January 1, 2023

State	Tax Rate	Rank	State	Tax Rate	Rank
Fed.	\$13.50		Mont. (a)	\$10.57	13
Ala. (a)	\$21.69	4	Nebr.	\$3.75	38
Alaska (b)	\$12.80	9	Nev. (b)	\$3.60	39
Ariz.	\$3.00	43	N.H. (a)	--	--
Ark. (c, d)	\$8.01	20	N.J.	\$5.50	28
Calif. (b)	\$3.30	40	N.M.	\$6.06	24
Colo.	\$2.28	47	N.Y. (b)	\$6.44	23
Conn. (b)	\$5.94	26	N.C. (a)	\$16.40	5
Del. (b)	\$4.50	34	N.D. (b, d)	\$4.68	33
Fla. (b)	\$6.50	22	Ohio (a)	\$11.38	12
Ga. (b)	\$3.79	37	Okla.	\$5.56	27
Hawaii	\$5.98	25	Ore. (a)	\$22.86	2
Idaho (a)	\$12.15	10	Pa. (a)	\$7.41	21
Ill. (b)	\$8.55	16	R.I. (b)	\$5.40	31
Ind. (b)	\$2.68	44	S.C. (c)	\$5.42	30
Iowa (a)	\$14.10	7	S.D. (b, d)	\$4.87	32
Kans.	\$2.50	45	Tenn. (c)	\$4.46	35
Ky. (e)	\$9.25	14	Tex. (b)	\$2.40	46
La. (b)	\$3.03	42	Utah (a)	\$15.92	6
Maine (a)	\$11.96	11	Vt. (a)	\$8.39	18
Md. (b, d)	\$5.46	29	Va. (a)	\$22.06	3
Mass. (b)	\$4.05	36	Wash. (d, f)	\$36.55	1
Mich. (a)	\$13.57	8	W.Va. (a)	\$8.32	19
Minn. (c, d)	\$8.70	15	Wis.	\$3.25	41
Miss. (a)	\$8.51	17	Wyo. (a)	--	--
Mo.	\$2.00	48	D.C. (d)	\$6.68	(22)

- (a) Control states, where the government controls all sales. Products can be subject to ad valorem mark-up as well as excise taxes.
 (b) Different rates also applicable according to alcohol content, place of production, size of container, or place purchased (on- or off-premise or on board airlines).
 (c) Includes case fees and/or bottle fees which may vary with size of container.
 (d) Includes sales taxes specific to alcoholic beverages.
 (e) Includes the wholesale tax rate of 11%, converted to a gallonage excise tax rate.
 (f) Includes the retail (17%) and distributor (5%/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. At the federal level, spirits are subject to a tiered tax system. Federal rates are \$2.70 per proof gallon on the first 100,000 gallons per calendar year, \$13.34/proof gallon for more than 100,000 gallons but less than 22.23 million and \$13.50/proof gallon for more than 22.23 million gallons. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. The alcohol excise tax provisions of the Tax Cuts and Jobs Act were made permanent as of Dec. 27, 2020.

Sources: Distilled Spirits Council of the United States; Alcohol and Tobacco Tax and Trade Bureau.

State Wine Excise Tax Rates (Dollars per Gallon)

As of January 1, 2023

State	Tax Rate	Rank	State	Tax Rate	Rank
Fed.	\$1.07		Mont. (a)	\$1.06	20
Ala. (a)	\$1.70	5	Nebr. (a)	\$0.95	23
Alaska	\$2.50	2	Nev. (a)	\$0.70	30
Ariz. (a)	\$0.84	26	N.H. (a, e)	--	--
Ark. (b,c)	\$1.41	11	N.J.	\$0.88	24
Calif. (a)	\$0.20	45	N.M. (a)	\$1.70	5
Colo. (a)	\$0.32	40	N.Y.	\$0.30	41
Conn. (a)	\$0.792	27	N.C. (a)	\$1.00	22
Del.	\$1.63	8	N.D. (a)	\$1.10	18
Fla. (a)	\$2.25	3	Ohio (a)	\$0.32	39
Ga. (a)	\$1.51	9	Okla. (a)	\$0.72	29
Hawaii (a)	\$1.38	15	Ore. (a)	\$0.67	31
Idaho (a)	\$0.45	37	Pa. (e)	--	--
Ill. (a)	\$1.39	14	R.I. (a)	\$1.40	13
Ind. (a)	\$0.47	36	S.C. (a)	\$1.08	19
Iowa (a)	\$1.75	4	S.D. (a,c)	\$1.41	12
Kans. (a)	\$0.30	41	Tenn. (b)	\$1.27	16
Ky.(d)	\$3.58	1	Tex. (a)	\$0.20	44
La. (a)	\$0.76	28	Utah (e)	--	--
Maine (a)	\$0.60	32	Vt. (a)	\$0.55	33
Md. (c)	\$1.64	7	Va. (a)	\$1.51	9
Mass. (a)	\$0.55	33	Wash. (a)	\$0.87	25
Mich. (a)	\$0.51	35	W.Va. (a)	\$1.00	21
Minn. (b, c)	\$1.24	17	Wis. (a)	\$0.25	43
Miss. (a, e)	--	--	Wyo. (e)	--	--
Mo.	\$0.42	38	D.C. (a,c)	\$2.07	(4)

(a) Different rates also applicable to alcohol content, place of production, size of container, place purchased (on- or off-premise or on board airlines), or type of wine (carbonated, vermouth, etc.).

(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 10%, converted to a gallonage excise tax rate.

(e) Control states, where the government controls all sales. Products can be subject to ad valorem markup as well as excise taxes. Only license state volume-based tax rates are shown.

Note: Rates are those applicable to off-premise sales of 11% alcohol by volume (a.b.v.) non-carbonated wine in 750ml containers. Federal rates vary by alcohol content and type of wine, ranging up to \$3.15 for 21-24% alcohol and \$3.40 for sparkling wine. Federal rates also vary based on number of gallons sold. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Sources: Distilled Spirits Council of the United States; Alcohol Tax and Trade Bureau.

State Beer Excise Tax Rates (Dollars per Gallon)

As of January 1, 2023

State	Tax Rate	Rank	State	Tax Rate	Rank
Fed.	\$0.58		Mont.	\$0.14	40
Ala. (a)	\$0.53	8	Nebr.	\$0.31	20
Alaska	\$1.07	2	Nev.	\$0.16	36
Ariz.	\$0.16	36	N.H.	\$0.30	21
Ark. (b, c)	\$0.35	18	N.J.	\$0.12	42
Calif.	\$0.20	30	N.M.	\$0.41	14
Colo.	\$0.08	46	N.Y.	\$0.14	39
Conn.	\$0.23	27	N.C. (d)	\$0.62	6
Del.	\$0.26	24	N.D. (d)	\$0.40	17
Fla. (d)	\$0.48	9	Ohio (d)	\$0.18	34
Ga. (a, d)	\$0.48	9	Okla. (d)	\$0.40	15
Hawaii (d)	\$0.93	4	Ore.	\$0.08	45
Idaho (d)	\$0.15	38	Pa.	\$0.08	46
Ill.	\$0.23	28	R.I. (c)	\$0.12	41
Ind.	\$0.12	43	S.C.	\$0.77	5
Iowa (d)	\$0.19	32	S.D.	\$0.27	22
Kans.	\$0.18	33	Tenn. (e)	\$1.29	1
Ky. (e)	\$0.93	3	Tex. (d)	\$0.19	31
La. (d)	\$0.40	15	Utah (d)	\$0.41	13
Maine	\$0.35	19	Vt.	\$0.27	23
Md. (b)	\$0.60	7	Va. (d)	\$0.26	26
Mass.	\$0.11	44	Wash. (d)	\$0.26	25
Mich.	\$0.20	29	W.Va.	\$0.18	35
Minn. (d, b)	\$0.47	11	Wis. (d)	\$0.06	48
Miss.	\$0.43	12	Wyo.	\$0.02	50
Mo.	\$0.06	49	D.C. (b)	\$0.79	(5)

(a) Statewide local rates exist in Alabama (\$0.52/gallon) and Georgia (\$0.53/gallon).

(b) Includes sales taxes specific to alcoholic beverages.

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

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

(e) Includes the wholesale tax rate in Kentucky (10%) and Tennessee (\$35.60 per barrel), converted into a gallonage excise tax rate.

Note: Rates are those applicable to off-premise sales of 4.7% alcohol by volume (a.b.v.) beer in 12-ounce containers which have been imported from outside the state. At the federal level, beer is subject to differing tax rates. Small domestic brewers are taxed between \$0.11/gallon and \$0.516/gallon. All other brewers are taxed at rates between \$0.516/gallon and \$0.58/gallon. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Sources: Distilled Spirits Council of the United States; Alcohol and Tobacco Tax and Trade Bureau; state revenue departments.

State & Local Cell Phone Tax Rates

As of July 1, 2022

State	Average State-Local Tax Rate	Rank	State	Average State-Local Tax Rate	Rank
Fed. (a)	12.24%		Mont.	6.83%	47
Ala.	11.20%	27	Nebr.	19.49%	4
Alaska	14.27%	16	Nev.	3.84%	49
Ariz.	12.66%	21	N.H.	9.10%	37
Ark.	19.99%	3	N.J.	9.14%	36
Calif.	14.42%	15	N.M.	12.32%	22
Colo.	13.10%	19	N.Y.	18.88%	5
Conn.	8.31%	42	N.C.	9.04%	39
Del.	6.73%	48	N.D.	15.43%	11
Fla.	15.02%	13	Ohio	8.56%	41
Ga.	12.28%	23	Okla.	13.86%	17
Hawaii	7.89%	43	Ore.	7.52%	46
Idaho	2.80%	50	Pa.	16.62%	7
Ill.	22.65%	1	R.I.	15.50%	10
Ind.	11.38%	25	S.C.	13.00%	20
Iowa	9.88%	33	S.D.	14.51%	14
Kans.	18.04%	6	Tenn.	13.70%	18
Ky.	11.26%	26	Tex.	11.89%	24
La.	10.14%	31	Utah	16.15%	8
Maine	9.08%	38	Vt.	8.90%	40
Md.	15.58%	9	Va.	7.63%	45
Mass.	10.45%	29	Wash.	20.65%	2
Mich.	9.81%	34	W.Va.	10.74%	28
Minn.	10.36%	30	Wis.	7.88%	44
Miss.	9.94%	32	Wyo.	9.41%	35
Mo.	15.04%	12	D.C.	12.13%	(24)

(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. Figures include state and local general sales taxes. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Source: Tax Foundation, "Excise Taxes and Fees on Wireless Services Increase Again in 2021," October 2022.

Sales Tax Treatment of Groceries, Candy, & Soda

As of January 1, 2023

State	State General Sales Tax	Grocery Treatment	Candy Treated as Groceries?	Soda Treated as Groceries?
Ala.	4.00%	Included in Base	Yes	Yes
Alaska	--	--	--	--
Ariz.	5.60%	Exempt	Yes	Yes
Ark.	6.50%	0.125%	No	No
Calif. (a)	7.25%	Exempt	Yes	No
Colo.	2.90%	Exempt	No	No
Conn.	6.35%	Exempt	No	No
Del.	--	--	--	--
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.	6.50%	4.00%	Yes	Yes
Ky.	6.00%	Exempt	No	No
La.	4.45%	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.	6.875%	Exempt	No	No
Miss.	7.00%	Included in Base	Yes	Yes
Mo.	4.225%	1.225%	Yes	Yes
Mont.	--	--	--	--
Nebr.	5.50%	Exempt	Yes	Yes
Nev.	6.85%	Exempt	Yes	Yes
N.H.	--	--	--	--
N.J.	6.625%	Exempt	No	No
N.M.	5.00%	Exempt	Yes	Yes
N.Y.	4.00%	Exempt	No	No
N.C.	4.75%	Exempt	No	No
N.D.	5.00%	Exempt	No	No

Sales Tax Treatment of Groceries, Candy, & Soda

As of January 1, 2023

State	State General Sales Tax	Grocery Treatment	Candy Treated as Groceries?	Soda Treated as Groceries?
Ohio	5.75%	Exempt	Yes	No
Okla.	4.50%	Included in Base	Yes	Yes
Ore.	--	--	--	--
Pa.	6.00%	Exempt	Yes	No
R.I.	7.00%	Exempt	No	No
S.C.	6.00%	Exempt	Yes	Yes
S.D.	4.50%	Included in Base	Yes	Yes
Tenn.	7.00%	4.00%	No	Yes
Tex.	6.25%	Exempt	No	No
Utah (a)	6.10%	3.00%	Yes	Yes
Vt.	6.00%	Exempt	Yes	No
Va. (a)	5.30%	Exempt	Yes	Yes
Wash.	6.50%	Exempt	Yes	No
W.Va.	6.00%	Exempt	Yes	No
Wis.	5.00%	Exempt	No	No
Wyo.	4.00%	Exempt	Yes	Yes
D.C.	6.00%	Exempt	No	No

(a) Three states levy mandatory, statewide, local add-on sales taxes at the state level: California (1.25%), Utah (1.25%), and Virginia (1%). We include these in their state sales tax.

Sources: Bloomberg Tax; state statutes.

State & Local Excise Tax Collections per Capita

Fiscal Year 2020

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$626		Mont.	\$641	19
Ala.	\$679	16	Nebr.	\$370	47
Alaska	\$596	27	Nev.	\$987	3
Ariz.	\$333	50	N.H.	\$711	12
Ark.	\$555	31	N.J.	\$576	30
Calif.	\$637	20	N.M.	\$445	42
Colo.	\$534	33	N.Y.	\$737	11
Conn.	\$802	9	N.C.	\$459	39
Del.	\$610	23	N.D.	\$684	15
Fla.	\$584	29	Ohio	\$636	21
Ga.	\$452	41	Okla.	\$453	40
Hawaii	\$1,049	2	Ore.	\$623	22
Idaho	\$366	49	Pa.	\$799	10
Ill.	\$978	4	R.I.	\$684	14
Ind.	\$665	18	S.C.	\$431	45
Iowa	\$530	35	S.D.	\$595	28
Kans.	\$472	38	Tenn.	\$599	26
Ky.	\$699	13	Tex.	\$600	25
La.	\$601	24	Utah	\$477	37
Maine	\$545	32	Vt.	\$1,156	1
Md.	\$882	7	Va.	\$669	17
Mass.	\$444	43	Wash.	\$890	6
Mich.	\$437	44	W.Va.	\$847	8
Minn.	\$909	5	Wis.	\$510	36
Miss.	\$533	34	Wyo.	\$376	46
Mo.	\$366	48	D.C.	\$546	(32)

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. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 42 for people per household by state.

Source: U.S. Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.

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

Calendar Year 2021

State	Effective Tax Rate	Rank	State	Effective Tax Rate	Rank
U.S.	1.09%		Mont.	0.74%	34
Ala.	0.40%	49	Nebr.	1.63%	7
Alaska	1.04%	21	Nev.	0.59%	42
Ariz.	0.63%	40	N.H.	1.93%	3
Ark.	0.64%	39	N.J.	2.23%	1
Calif.	0.75%	33	N.M.	0.67%	35
Colo.	0.55%	48	N.Y.	1.40%	12
Conn.	1.79%	5	N.C.	0.82%	32
Del.	0.61%	41	N.D.	0.98%	23
Fla.	0.91%	26	Ohio	1.59%	9
Ga.	0.92%	25	Okla.	0.89%	27
Hawaii	0.32%	50	Ore.	0.93%	24
Idaho	0.67%	38	Pa.	1.49%	11
Ill.	2.08%	2	R.I.	1.40%	13
Ind.	0.84%	30	S.C.	0.57%	45
Iowa	1.52%	10	S.D.	1.17%	17
Kans.	1.34%	15	Tenn.	0.67%	37
Ky.	0.83%	31	Tex.	1.68%	6
La.	0.56%	46	Utah	0.57%	43
Maine	1.24%	16	Vt.	1.83%	4
Md.	1.05%	20	Va.	0.87%	28
Mass.	1.14%	18	Wash.	0.87%	29
Mich.	1.38%	14	W.Va.	0.57%	44
Minn.	1.11%	19	Wis.	1.61%	8
Miss.	0.67%	36	Wyo.	0.56%	47
Mo.	1.01%	22	D.C.	0.62%	(41)

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

Sources: U.S. Census Bureau, "2021 American Community Survey"; Tax Foundation calculations.

State & Local Property Tax Collections per Capita

Fiscal Year 2020

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$1,810		Mont.	\$1,806	18
Ala.	\$632	49	Nebr.	\$2,088	13
Alaska	\$2,276	9	Nev.	\$1,153	37
Ariz.	\$1,206	35	N.H.	\$3,285	3
Ark.	\$798	48	N.J.	\$3,431	1
Calif.	\$1,955	15	N.M.	\$899	45
Colo.	\$1,956	14	N.Y.	\$3,118	4
Conn.	\$3,295	2	N.C.	\$1,082	41
Del.	\$1,049	42	N.D.	\$1,538	30
Fla.	\$1,541	29	Ohio	\$1,458	31
Ga.	\$1,336	32	Okla.	\$883	46
Hawaii	\$1,556	28	Ore.	\$1,730	21
Idaho	\$1,131	39	Pa.	\$1,644	25
Ill.	\$2,268	10	R.I.	\$2,449	8
Ind.	\$1,146	38	S.C.	\$1,314	33
Iowa	\$1,806	17	S.D.	\$1,606	26
Kans.	\$1,712	24	Tenn.	\$845	47
Ky.	\$33	50	Tex.	\$2,216	11
La.	\$914	44	Utah	\$1,209	34
Maine	\$2,862	5	Vt.	\$2,860	6
Md.	\$1,744	20	Va.	\$1,830	16
Mass.	\$2,638	7	Wash.	\$1,727	22
Mich.	\$1,594	27	W.Va.	\$1,002	43
Minn.	\$1,776	19	Wis.	\$1,717	23
Miss.	\$1,167	36	Wyo.	\$2,163	12
Mo.	\$1,114	40	D.C.	\$4,242	(1)

Note: D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 42 for people per household by state.

Source: U.S. Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.

State Capital Stock Tax Rates

As of January 1, 2023

State	Tax Rate	Max Payment
Ala.	0.175%	\$15,000
Ark.	0.3%	Unlimited
Conn. (a, b)	0.11%	\$1,000,000
Del.	0.04%	\$200,000
Ga.	(c)	\$5,000
Ill. (d)	0.1%	\$2,000,000
La. (e)	0.275%	Unlimited
Mass.	0.26%	Unlimited
Miss. (f)	0.125%	Unlimited
Nebr.	(c)	(g)
N.Y.	0.1875%	\$5,000,000
N.C.	0.15%	Unlimited
Okla.	0.125%	20,000
S.C.	0.1%	Unlimited
Tenn.	0.25%	Unlimited
Wyo.	0.02%	Unlimited

(a) Taxpayer pays the greater of corporate income tax or capital stock tax liability.

(b) Tax will be fully phased out by January 1, 2024.

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

(d) The tax rate is 0.15% for the first year and 0.1% for all following years.

(e) The first \$300,000 of taxable capital is exempt from tax.

(f) Tax will be fully phased out by Jan. 1, 2028.

(g) Nebraska's Corporation Occupation Tax is due every other year.

The maximum tax is \$23,990 for domestic (Nebraska) corporations and \$30,000 for foreign (out-of-state) corporations.

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

Sources: State statutes; state revenue departments; Bloomberg Tax.

TABLE 36. Estate & Inheritance Taxes

State Estate Tax Rates & Exemptions

As of January 1, 2023

State	Exemption	Rate (Min. to Max.)
Conn. (a)	\$10,000,000	12%
Hawaii	\$5,490,000	10.0% - 20.0%
Ill.	\$4,000,000	0.8% - 16.0%
Maine	\$6,010,000	8.0% - 12.0%
Md. (b)	\$5,000,000	0.8% - 16.0%
Mass.	\$1,000,000	0.8% - 16.0%
Minn.	\$3,000,000	13.0% - 16.0%
N.Y.	\$6,580,000	3.06% - 16.0%
Ore.	\$1,000,000	10.0%-16.0%
R.I.	\$1,733,264	0.8% - 16.0%
Vt.	\$5,000,000	16.0%
Wash.	\$2,193,000	10.0% - 20.0%
D.C.	\$4,528,800	11.2% - 16.0%

(a) Connecticut's exclusion matches the federal threshold as of January 1, 2023.

(b) Maryland has both an estate and an inheritance tax. See Table 37.

Sources: Bloomberg Tax; state statutes.

State Inheritance Tax Rates & Exemptions

As of January 1, 2023

State	Heir type	Exemption	Rate (Min. to Max.)
Iowa (a)	Class A	100% exempt	0%
	Class B	No exemption	2% - 4%
	Class C	No exemption	4% - 6%
	Class D	No exemption	6%
	Class E	No exemption	4%
	Class F	No exemption	2%
	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)	Spouses	100% exempt	0%
	Immediate Relatives	\$100,000	1%
	Remote Relatives	\$40,000	11%
	All others	\$25,000	15%
N.J. (d)	Class A	100% exempt	0%
	Class C	\$25,000	11% - 16%
	Class D	No exemption	15% - 16%
	Class E	100% exempt	0%
Pa. (e)	Spouses	100% exempt	0%
	Lineal Heirs	No exemption	4.5%
	Siblings	No exemption	12%
	Others	No exemption	15%

(a) Iowa is phasing out its inheritance tax, with full repeal scheduled for 2025. Class B also includes siblings; Class D is for-profit organizations; Class E, foreign charitable organizations; Class F, unknown heirs; and Class G, recognized charities.

(b) Maryland has both an estate tax and an inheritance tax. See Table 36.

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

(d) New Jersey's inheritance tax only applies to estates over \$1 million. Class C is for non-immediate family members; Class D, non-related individuals; Class E, 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. Unlike estate taxes, the term "exemption" here applies not to the size of the estate but to the size of the gift itself.

Sources: Bloomberg Tax; state statutes.

State Debt per Capita

Fiscal Year 2021

State	Debt per Capita	Rank	State	Debt per Capita	Rank
U.S.	\$3,640		Mont.	\$2,375	35
Ala.	\$1,809	40	Nebr.	\$1,313	46
Alaska	\$7,715	6	Nev.	\$1,143	48
Ariz.	\$1,233	47	N.H.	\$5,202	11
Ark.	\$2,601	32	N.J.	\$7,656	7
Calif.	\$3,678	20	N.M.	\$3,514	23
Colo.	\$3,842	18	N.Y.	\$8,588	4
Conn.	\$11,639	1	N.C.	\$1,429	44
Del.	\$5,352	9	N.D.	\$3,463	24
Fla.	\$984	50	Ohio	\$2,958	30
Ga.	\$1,354	45	Okla.	\$2,045	38
Hawaii	\$7,992	5	Ore.	\$3,397	26
Idaho	\$1,801	41	Pa.	\$4,105	15
Ill.	\$5,109	12	R.I.	\$8,614	3
Ind.	\$3,200	28	S.C.	\$2,477	34
Iowa	\$1,998	39	S.D.	\$4,358	14
Kans.	\$2,285	36	Tenn.	\$992	49
Ky.	\$3,407	25	Tex.	\$1,784	42
La.	\$3,673	21	Utah	\$2,106	37
Maine	\$4,101	16	Vt.	\$5,307	10
Md.	\$4,972	13	Va.	\$3,592	22
Mass.	\$11,409	2	Wash.	\$3,903	17
Mich.	\$3,345	27	W.Va.	\$7,498	8
Minn.	\$2,891	31	Wis.	\$3,728	19
Miss.	\$2,531	33	Wyo.	\$1,597	43
Mo.	\$3,104	29			

Note: This shows total outstanding debt at the end of the fiscal year. D.C. is included only in combined state and local data; see Table 39. See Table 42 for people per household by state.

Sources: U.S. Census Bureau, "Annual Survey of State Government Finances"; Tax Foundation calculations.

State & Local Debt per Capita

Fiscal Year 2020

State	Debt per Capita	Rank	State	Debt per Capita	Rank
U.S.	\$9,856		Mont.	\$5,340	45
Ala.	\$6,961	36	Nebr.	\$7,970	25
Alaska	\$12,849	5	Nev.	\$9,441	20
Ariz.	\$6,063	42	N.H.	\$7,326	34
Ark.	\$6,725	38	N.J.	\$9,857	17
Calif.	\$13,153	4	N.M.	\$7,713	29
Colo.	\$11,594	11	N.Y.	\$18,272	1
Conn.	\$14,721	2	N.C.	\$4,567	48
Del.	\$7,939	26	N.D.	\$12,480	6
Fla.	\$6,061	43	Ohio	\$7,914	27
Ga.	\$5,870	44	Okla.	\$4,895	47
Hawaii	\$11,879	8	Ore.	\$9,873	16
Idaho	\$3,297	50	Pa.	\$9,888	15
Ill.	\$12,461	7	R.I.	\$11,111	12
Ind.	\$7,666	30	S.C.	\$7,345	33
Iowa	\$6,433	41	S.D.	\$7,401	31
Kans.	\$9,687	18	Tenn.	\$7,252	35
Ky.	\$11,785	9	Tex.	\$11,096	13
La.	\$6,697	39	Utah	\$6,835	37
Maine	\$6,499	40	Vt.	\$7,383	32
Md.	\$9,570	19	Va.	\$8,065	24
Mass.	\$14,004	3	Wash.	\$11,690	10
Mich.	\$8,134	23	W.Va.	\$8,446	21
Minn.	\$10,294	14	Wis.	\$8,249	22
Miss.	\$4,904	46	Wyo.	\$3,713	49
Mo.	\$7,759	28	D.C.	\$28,487	(1)

Note: This shows total outstanding debt at the end of the fiscal year. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 42 for people per household by state.

Sources: U.S. Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.

Funded Ratio of Public Pension Plans

Fiscal Year 2021

State	Funded Ratio	Rank	State	Funded Ratio	Rank
Ala.	75%	31	Nebr.	107%	1
Alaska	81%	24	Nev.	87%	21
Ariz.	63%	42	N.H.	72%	34
Ark.	94%	9	N.J.	47%	49
Calif.	59%	44	N.M.	75%	31
Colo.	67%	38	N.Y.	94%	9
Conn.	53%	47	N.C.	94%	9
Del.	107%	1	N.D.	81%	24
Fla.	90%	17	Ohio	87%	21
Ga.	90%	17	Okla.	91%	14
Hawaii	53%	47	Ore.	88%	19
Idaho	100%	6	Pa.	65%	40
Ill.	44%	50	R.I.	64%	41
Ind.	55%	45	S.C.	61%	43
Iowa	102%	5	S.D.	106%	3
Kans.	76%	30	Tenn.	91%	14
Ky.	54%	46	Tex.	85%	23
La.	77%	29	Utah	96%	7
Maine	91%	14	Vt.	66%	39
Md.	81%	24	Va.	88%	19
Mass.	68%	37	Wash.	94%	9
Mich.	73%	33	W.Va.	96%	7
Minn.	94%	9	Wis.	105%	4
Miss.	71%	35	Wyo.	81%	24
Mo.	69%	36			
Mont.	80%	28			

Note: Funded ratio is defined as the level of assets in proportion to accrued pension liability.

Source: Truth in Accounting, "Pension Database."

Income per Capita by State

Calendar Year 2021

State	Income per Capita	Rank	State	Income per Capita	Rank
U.S.	\$64,143		Mont.	\$56,949	31
Ala.	\$49,769	48	Nebr.	\$61,205	22
Alaska	\$65,813	14	Nev.	\$60,213	24
Ariz.	\$55,487	39	N.H.	\$73,200	7
Ark.	\$50,625	46	N.J.	\$77,016	3
Calif.	\$76,614	5	N.M.	\$50,311	47
Colo.	\$70,706	8	N.Y.	\$76,837	4
Conn.	\$83,294	2	N.C.	\$56,173	36
Del.	\$59,931	25	N.D.	\$64,524	15
Fla.	\$62,270	19	Ohio	\$56,879	32
Ga.	\$55,786	38	Okla.	\$53,870	42
Hawaii	\$60,947	23	Ore.	\$61,596	21
Idaho	\$52,369	44	Pa.	\$64,279	18
Ill.	\$67,244	11	R.I.	\$64,376	17
Ind.	\$56,497	34	S.C.	\$52,467	43
Iowa	\$57,163	30	S.D.	\$64,462	16
Kans.	\$58,924	28	Tenn.	\$56,560	33
Ky.	\$51,266	45	Tex.	\$59,865	26
La.	\$54,217	41	Utah	\$56,019	37
Maine	\$58,484	29	Vt.	\$61,882	20
Md.	\$69,817	9	Va.	\$66,305	12
Mass.	\$83,653	1	Wash.	\$73,775	6
Mich.	\$56,494	35	W.Va.	\$48,488	49
Minn.	\$66,280	13	Wis.	\$59,626	27
Miss.	\$45,881	50	Wyo.	\$69,666	10
Mo.	\$55,325	40	D.C.	\$96,477	(1)

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

Source: U.S. Bureau of Economic Analysis.

People per Household by State

2019-2021

State	2019	2021	State	2019	2021
U.S.	2.61	2.54	Mont.	2.38	2.40
Ala.	2.52	2.50	Nebr.	2.44	2.44
Alaska	2.79	2.61	Nev.	2.66	2.61
Ariz.	2.67	2.53	N.H.	2.44	2.46
Ark.	2.52	2.49	N.J.	2.65	2.60
Calif.	2.94	2.86	N.M.	2.59	2.49
Colo.	2.52	2.46	N.Y.	2.54	2.52
Conn.	2.51	2.45	N.C.	2.52	2.46
Del.	2.52	2.47	N.D.	2.28	2.33
Fla.	2.66	2.49	Ohio	2.40	2.38
Ga.	2.69	2.64	Okla.	2.57	2.51
Hawaii	2.95	2.86	Ore.	2.50	2.44
Idaho	2.68	2.70	Pa.	2.42	2.40
Ill.	2.54	2.48	R.I.	2.50	2.39
Ind.	2.52	2.47	S.C.	2.54	2.47
Iowa	2.38	2.38	S.D.	2.40	2.42
Kans.	2.49	2.47	Tenn.	2.51	2.46
Ky.	2.48	2.46	Tex.	2.84	2.68
La.	2.60	2.52	Utah	3.08	2.99
Maine	2.28	2.25	Vt.	2.28	2.29
Md.	2.65	2.56	Va.	2.60	2.52
Mass.	2.51	2.44	Wash.	2.55	2.51
Mich.	2.46	2.43	W.Va.	2.40	2.41
Minn.	2.48	2.45	Wis.	2.38	2.35
Miss.	2.62	2.54	Wyo.	2.42	2.33
Mo.	2.43	2.43	D.C.	2.29	1.98

Note: This does not include persons living in institutionalized housing, defined as adult or juvenile correctional institutions, some medical and military facilities, hospitals and psychiatric facilities. The Census Bureau did not release geographical comparison tables for 2020.

Source: U.S. Census Bureau.

Principles of Sound Tax Policy

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SIMPLICITY: Tax codes should be easy for taxpayers to comply with and for governments to administer and enforce.






TRANSPARENCY: Tax policies should clearly and plainly define what taxpayers must pay and when they must pay it. Disguising tax burdens in complex structures should be avoided. Additionally, any changes to the tax code should be made with careful consideration, input, and open hearings.

NEUTRALITY: Taxes should neither encourage nor discourage personal or business decisions. The purpose of taxes is to raise needed revenue, not to favor or punish specific industries, activities, and products. Minimizing tax preferences broadens the tax base, so that the government can raise sufficient revenue with lower rates.

STABILITY: Taxpayers deserve consistency and predictability in the tax code. Governments should avoid enacting temporary tax laws, including tax holidays, amnesties, and retroactive changes.

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