

# State-Local Tax Burdens, All States

1977

State	Rate	Rank (1 is highest)	Per Capita Taxes Paid to Home State	Per Capita Taxes Paid to Other States	Total State and Local Per Capita Taxes Paid	Per Capita Income
<b>United States</b>	10.3%		\$545	\$258	\$803	\$7,787
Alabama	8.9%	43	\$325	\$212	\$537	\$6,034
Alaska	12.8%	2	\$1,203	\$472	\$1,675	\$13,124
Arizona	10.4%	17	\$512	\$233	\$745	\$7,146
Arkansas	9.7%	32	\$316	\$254	\$570	\$5,880
California	11.6%	4	\$791	\$273	\$1,063	\$9,158
Colorado	10.5%	15	\$552	\$282	\$834	\$7,912
Connecticut	10.2%	24	\$598	\$350	\$948	\$9,336
Delaware	9.7%	33	\$489	\$314	\$804	\$8,298
Florida	8.4%	47	\$416	\$230	\$645	\$7,643
Georgia	9.6%	36	\$405	\$216	\$622	\$6,463
Hawaii	10.6%	14	\$679	\$264	\$943	\$8,924
Idaho	10.8%	12	\$434	\$300	\$734	\$6,818
Illinois	9.9%	30	\$589	\$280	\$869	\$8,745
Indiana	9.4%	37	\$437	\$257	\$694	\$7,373
Iowa	10.4%	16	\$468	\$316	\$783	\$7,503
Kansas	9.8%	31	\$435	\$300	\$735	\$7,502
Kentucky	10.0%	26	\$383	\$240	\$623	\$6,212
Louisiana	7.9%	50	\$275	\$223	\$498	\$6,301
Maine	9.6%	35	\$403	\$237	\$639	\$6,638
Maryland	11.1%	8	\$694	\$279	\$973	\$8,741
Massachusetts	11.4%	6	\$689	\$254	\$944	\$8,245
Michigan	10.0%	27	\$573	\$240	\$813	\$8,117
Minnesota	11.5%	5	\$619	\$279	\$899	\$7,805
Mississippi	10.3%	19	\$334	\$225	\$559	\$5,428
Missouri	9.3%	39	\$401	\$265	\$666	\$7,188
Montana	10.4%	18	\$442	\$266	\$708	\$6,808
Nebraska	10.9%	11	\$503	\$289	\$792	\$7,238
Nevada	7.9%	49	\$413	\$310	\$722	\$9,087
New Hampshire	8.7%	44	\$347	\$303	\$650	\$7,450
New Jersey	11.1%	7	\$670	\$336	\$1,006	\$9,041
New Mexico	8.7%	46	\$331	\$227	\$559	\$6,441
New York	12.8%	1	\$876	\$227	\$1,103	\$8,604
North Carolina	10.0%	28	\$408	\$222	\$630	\$6,306
North Dakota	10.2%	21	\$400	\$269	\$669	\$6,549
Ohio	8.7%	45	\$420	\$245	\$665	\$7,662
Oklahoma	8.9%	42	\$344	\$253	\$597	\$6,684
Oregon	11.0%	10	\$575	\$287	\$862	\$7,871
Pennsylvania	10.2%	22	\$540	\$257	\$797	\$7,815
Rhode Island	10.2%	23	\$500	\$263	\$763	\$7,503
South Carolina	9.4%	38	\$358	\$202	\$561	\$5,966
South Dakota	10.3%	20	\$364	\$294	\$658	\$6,414
Tennessee	9.2%	40	\$344	\$248	\$592	\$6,400
Texas	8.1%	48	\$328	\$260	\$588	\$7,284
Utah	10.7%	13	\$460	\$247	\$707	\$6,639
Vermont	11.0%	9	\$481	\$256	\$737	\$6,717
Virginia	9.7%	34	\$494	\$243	\$738	\$7,621
Washington	10.0%	25	\$556	\$288	\$844	\$8,406
West Virginia	9.9%	29	\$425	\$205	\$630	\$6,334
Wisconsin	11.9%	3	\$657	\$260	\$918	\$7,696
Wyoming	9.1%	41	\$418	\$329	\$747	\$8,214
District of Columbia	10.9%	11	\$736	\$378	\$1,114	\$10,176

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, the Census Bureau, the Council on State Taxation, the Travel Industry Association, Department of Energy, and others.

# State-Local Tax Burdens, All States

1978

State	Rate	Rank (1 is highest)	Per Capita Taxes Paid to Home State	Per Capita Taxes Paid to Other States	Total State and Local Per Capita Taxes Paid	Per Capita Income
<b>United States</b>	10.2%		\$592	\$286	\$877	\$8,590
Alabama	9.1%	39	\$378	\$232	\$610	\$6,674
Alaska	10.5%	11	\$875	\$473	\$1,348	\$12,780
Arizona	10.2%	18	\$549	\$256	\$805	\$7,924
Arkansas	9.7%	34	\$351	\$286	\$636	\$6,576
California	11.7%	3	\$884	\$298	\$1,182	\$10,109
Colorado	10.3%	16	\$593	\$316	\$910	\$8,825
Connecticut	9.9%	27	\$635	\$384	\$1,019	\$10,269
Delaware	9.8%	31	\$548	\$334	\$883	\$9,026
Florida	8.4%	47	\$457	\$257	\$713	\$8,516
Georgia	9.5%	36	\$440	\$244	\$684	\$7,175
Hawaii	10.5%	12	\$723	\$285	\$1,009	\$9,601
Idaho	10.7%	9	\$479	\$318	\$797	\$7,454
Illinois	9.7%	33	\$629	\$305	\$934	\$9,605
Indiana	9.1%	40	\$464	\$278	\$742	\$8,131
Iowa	10.1%	20	\$483	\$369	\$852	\$8,400
Kansas	9.6%	35	\$468	\$317	\$785	\$8,204
Kentucky	9.9%	28	\$420	\$260	\$679	\$6,865
Louisiana	8.0%	49	\$314	\$245	\$559	\$6,985
Maine	9.9%	29	\$458	\$247	\$705	\$7,148
Maryland	11.2%	6	\$765	\$303	\$1,068	\$9,565
Massachusetts	11.5%	4	\$761	\$279	\$1,041	\$9,026
Michigan	10.1%	22	\$642	\$267	\$909	\$9,029
Minnesota	11.5%	5	\$680	\$315	\$994	\$8,646
Mississippi	10.1%	21	\$366	\$240	\$606	\$5,984
Missouri	9.2%	38	\$432	\$297	\$730	\$7,973
Montana	10.0%	24	\$460	\$302	\$762	\$7,610
Nebraska	10.5%	13	\$508	\$343	\$852	\$8,117
Nevada	7.8%	50	\$447	\$342	\$789	\$10,177
New Hampshire	8.4%	46	\$360	\$337	\$696	\$8,256
New Jersey	10.8%	8	\$694	\$370	\$1,064	\$9,888
New Mexico	9.0%	42	\$394	\$253	\$648	\$7,181
New York	12.4%	1	\$904	\$258	\$1,162	\$9,375
North Carolina	9.8%	30	\$437	\$242	\$679	\$6,928
North Dakota	10.4%	14	\$417	\$393	\$810	\$7,813
Ohio	8.6%	45	\$463	\$268	\$732	\$8,503
Oklahoma	9.0%	43	\$375	\$304	\$679	\$7,565
Oregon	10.8%	7	\$625	\$312	\$937	\$8,681
Pennsylvania	10.2%	17	\$596	\$284	\$880	\$8,588
Rhode Island	10.0%	23	\$529	\$290	\$819	\$8,152
South Carolina	9.5%	37	\$402	\$220	\$622	\$6,542
South Dakota	9.9%	26	\$361	\$377	\$739	\$7,434
Tennessee	9.0%	41	\$373	\$269	\$641	\$7,091
Texas	8.1%	48	\$372	\$283	\$655	\$8,088
Utah	10.6%	10	\$508	\$271	\$780	\$7,343
Vermont	10.3%	15	\$484	\$281	\$765	\$7,393
Virginia	9.8%	32	\$553	\$271	\$824	\$8,446
Washington	10.2%	19	\$629	\$319	\$948	\$9,335
West Virginia	10.0%	25	\$457	\$228	\$685	\$6,873
Wisconsin	11.9%	2	\$723	\$288	\$1,011	\$8,521
Wyoming	8.9%	44	\$453	\$387	\$840	\$9,453
District of Columbia	11.5%	4	\$857	\$430	\$1,287	\$11,162

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, the Census Bureau, the Council on State Taxation, the Travel Industry Association, Department of Energy, and others.

# State-Local Tax Burdens, All States

1979

State	Rate	Rank (1 is highest)	Per Capita Taxes Paid to Home State	Per Capita Taxes Paid to Other States	Total State and Local Per Capita Taxes Paid	Per Capita Income
<b>United States</b>	9.7%		\$624	\$298	\$923	\$9,510
Alabama	8.9%	39	\$417	\$244	\$661	\$7,411
Alaska	9.9%	17	\$845	\$484	\$1,329	\$13,460
Arizona	9.8%	20	\$611	\$269	\$880	\$8,987
Arkansas	9.2%	37	\$376	\$301	\$677	\$7,328
California	9.8%	22	\$770	\$321	\$1,091	\$11,164
Colorado	10.1%	13	\$671	\$327	\$998	\$9,853
Connecticut	9.6%	27	\$688	\$404	\$1,092	\$11,432
Delaware	9.6%	25	\$600	\$344	\$944	\$9,846
Florida	8.1%	46	\$500	\$267	\$767	\$9,492
Georgia	9.4%	34	\$491	\$255	\$745	\$7,940
Hawaii	10.5%	7	\$817	\$293	\$1,110	\$10,597
Idaho	10.3%	11	\$513	\$328	\$842	\$8,181
Illinois	9.4%	30	\$682	\$312	\$995	\$10,534
Indiana	8.8%	41	\$508	\$284	\$792	\$9,003
Iowa	10.0%	15	\$548	\$383	\$931	\$9,338
Kansas	9.4%	35	\$521	\$343	\$863	\$9,231
Kentucky	9.5%	29	\$467	\$266	\$733	\$7,724
Louisiana	7.9%	48	\$363	\$260	\$623	\$7,874
Maine	9.4%	31	\$486	\$254	\$740	\$7,840
Maryland	10.8%	5	\$826	\$314	\$1,141	\$10,541
Massachusetts	11.1%	4	\$810	\$295	\$1,105	\$9,956
Michigan	9.9%	18	\$711	\$272	\$983	\$9,961
Minnesota	11.1%	3	\$750	\$317	\$1,067	\$9,573
Mississippi	9.7%	23	\$400	\$248	\$648	\$6,655
Missouri	9.0%	38	\$484	\$312	\$795	\$8,828
Montana	9.7%	24	\$510	\$316	\$826	\$8,481
Nebraska	10.3%	10	\$569	\$361	\$930	\$9,029
Nevada	7.5%	50	\$499	\$354	\$853	\$11,409
New Hampshire	8.0%	47	\$388	\$353	\$740	\$9,231
New Jersey	10.4%	8	\$748	\$389	\$1,136	\$10,881
New Mexico	8.8%	40	\$439	\$264	\$703	\$7,962
New York	12.2%	1	\$975	\$274	\$1,249	\$10,264
North Carolina	9.5%	28	\$483	\$248	\$730	\$7,656
North Dakota	9.4%	32	\$413	\$413	\$826	\$8,752
Ohio	8.3%	45	\$509	\$273	\$782	\$9,405
Oklahoma	8.8%	42	\$427	\$318	\$745	\$8,488
Oregon	10.5%	6	\$682	\$320	\$1,002	\$9,560
Pennsylvania	9.9%	16	\$640	\$296	\$936	\$9,470
Rhode Island	10.2%	12	\$612	\$302	\$914	\$8,985
South Carolina	9.3%	36	\$439	\$231	\$670	\$7,228
South Dakota	9.6%	26	\$400	\$399	\$799	\$8,357
Tennessee	8.6%	43	\$399	\$282	\$680	\$7,893
Texas	7.7%	49	\$403	\$297	\$700	\$9,104
Utah	10.4%	9	\$569	\$271	\$840	\$8,078
Vermont	10.1%	14	\$531	\$301	\$833	\$8,269
Virginia	9.4%	33	\$597	\$285	\$882	\$9,370
Washington	9.8%	21	\$687	\$335	\$1,023	\$10,441
West Virginia	9.9%	19	\$528	\$240	\$768	\$7,787
Wisconsin	11.2%	2	\$762	\$295	\$1,057	\$9,444
Wyoming	8.6%	44	\$509	\$410	\$919	\$10,664
District of Columbia	11.3%	2	\$911	\$430	\$1,341	\$11,901

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, the Census Bureau, the Council on State Taxation, the Travel Industry Association, Department of Energy, and others.

# State-Local Tax Burdens, All States

1980

State	Rate	Rank (1 is highest)	Per Capita Taxes Paid to Home State	Per Capita Taxes Paid to Other States	Total State and Local Per Capita Taxes Paid	Per Capita Income
<b>United States</b>	9.5%		\$672	\$321	\$993	\$10,431
Alabama	8.6%	39	\$444	\$254	\$698	\$8,075
Alaska	8.9%	36	\$772	\$531	\$1,303	\$14,701
Arizona	9.4%	21	\$645	\$298	\$943	\$10,018
Arkansas	9.2%	25	\$436	\$283	\$720	\$7,789
California	10.1%	9	\$892	\$354	\$1,246	\$12,295
Colorado	9.6%	19	\$690	\$362	\$1,053	\$11,018
Connecticut	9.1%	33	\$721	\$448	\$1,169	\$12,777
Delaware	9.3%	24	\$642	\$367	\$1,009	\$10,881
Florida	7.7%	47	\$519	\$293	\$811	\$10,533
Georgia	9.2%	28	\$532	\$268	\$800	\$8,679
Hawaii	10.7%	4	\$910	\$348	\$1,258	\$11,800
Idaho	9.8%	12	\$523	\$345	\$868	\$8,837
Illinois	9.4%	20	\$746	\$334	\$1,081	\$11,474
Indiana	8.3%	42	\$506	\$295	\$800	\$9,638
Iowa	9.6%	18	\$597	\$348	\$945	\$9,856
Kansas	9.0%	35	\$550	\$369	\$919	\$10,215
Kentucky	9.2%	29	\$483	\$286	\$769	\$8,375
Louisiana	7.6%	48	\$380	\$287	\$667	\$8,752
Maine	9.4%	22	\$535	\$276	\$811	\$8,652
Maryland	10.5%	5	\$877	\$343	\$1,220	\$11,588
Massachusetts	10.7%	2	\$856	\$328	\$1,184	\$11,033
Michigan	9.8%	14	\$750	\$285	\$1,034	\$10,605
Minnesota	10.4%	6	\$760	\$329	\$1,089	\$10,494
Mississippi	9.2%	30	\$409	\$257	\$667	\$7,264
Missouri	8.8%	37	\$515	\$327	\$842	\$9,606
Montana	9.1%	34	\$517	\$308	\$825	\$9,111
Nebraska	10.0%	11	\$619	\$342	\$961	\$9,641
Nevada	6.7%	50	\$450	\$374	\$825	\$12,294
New Hampshire	7.8%	46	\$409	\$391	\$800	\$10,275
New Jersey	10.1%	10	\$791	\$429	\$1,221	\$12,081
New Mexico	8.3%	41	\$441	\$281	\$722	\$8,693
New York	12.2%	1	\$1,070	\$306	\$1,376	\$11,308
North Carolina	9.4%	23	\$527	\$255	\$782	\$8,349
North Dakota	8.7%	38	\$449	\$323	\$772	\$8,895
Ohio	8.2%	44	\$553	\$292	\$845	\$10,244
Oklahoma	8.6%	40	\$466	\$352	\$818	\$9,518
Oregon	10.2%	8	\$720	\$344	\$1,064	\$10,455
Pennsylvania	9.8%	13	\$695	\$322	\$1,017	\$10,417
Rhode Island	9.7%	15	\$636	\$337	\$972	\$9,996
South Carolina	9.2%	31	\$484	\$247	\$731	\$7,976
South Dakota	9.2%	27	\$438	\$372	\$810	\$8,782
Tennessee	8.2%	45	\$407	\$296	\$704	\$8,550
Texas	7.4%	49	\$425	\$320	\$746	\$10,097
Utah	10.2%	7	\$613	\$289	\$902	\$8,841
Vermont	9.6%	17	\$545	\$325	\$870	\$9,047
Virginia	9.2%	32	\$646	\$309	\$955	\$10,437
Washington	9.2%	26	\$700	\$357	\$1,057	\$11,446
West Virginia	9.7%	16	\$558	\$263	\$821	\$8,484
Wisconsin	10.7%	3	\$791	\$322	\$1,113	\$10,397
Wyoming	8.3%	43	\$530	\$448	\$978	\$11,847
District of Columbia	11.5%	2	\$1,008	\$471	\$1,479	\$12,844

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, the Census Bureau, the Council on State Taxation, the Travel Industry Association, Department of Energy, and others.

# State-Local Tax Burdens, All States

1981

State	Rate	Rank (1 is highest)	Per Capita Taxes Paid to Home State	Per Capita Taxes Paid to Other States	Total State and Local Per Capita Taxes Paid	Per Capita Income
<b>United States</b>	9.3%		\$720	\$353	\$1,073	\$11,532
Alabama	8.7%	35	\$496	\$281	\$776	\$8,919
Alaska	6.7%	49	\$547	\$561	\$1,108	\$16,437
Arizona	8.8%	32	\$643	\$330	\$973	\$11,034
Arkansas	8.7%	36	\$447	\$304	\$751	\$8,635
California	9.8%	11	\$934	\$391	\$1,325	\$13,574
Colorado	8.8%	33	\$683	\$406	\$1,089	\$12,356
Connecticut	9.2%	22	\$817	\$498	\$1,315	\$14,325
Delaware	9.1%	25	\$691	\$402	\$1,094	\$12,060
Florida	7.5%	46	\$560	\$327	\$888	\$11,802
Georgia	9.1%	24	\$585	\$289	\$874	\$9,616
Hawaii	10.5%	4	\$982	\$382	\$1,364	\$12,990
Idaho	9.8%	10	\$555	\$400	\$955	\$9,763
Illinois	9.3%	19	\$801	\$362	\$1,163	\$12,482
Indiana	8.3%	40	\$560	\$317	\$877	\$10,526
Iowa	9.6%	14	\$643	\$401	\$1,044	\$10,909
Kansas	8.8%	34	\$601	\$382	\$983	\$11,215
Kentucky	9.2%	23	\$516	\$321	\$838	\$9,136
Louisiana	7.2%	48	\$394	\$325	\$719	\$9,973
Maine	9.4%	18	\$598	\$301	\$899	\$9,581
Maryland	10.2%	6	\$931	\$379	\$1,310	\$12,810
Massachusetts	10.5%	3	\$930	\$367	\$1,297	\$12,296
Michigan	9.6%	13	\$795	\$308	\$1,103	\$11,472
Minnesota	10.1%	7	\$804	\$367	\$1,171	\$11,563
Mississippi	8.9%	28	\$442	\$275	\$717	\$8,023
Missouri	8.4%	39	\$537	\$354	\$891	\$10,554
Montana	8.9%	29	\$560	\$338	\$898	\$10,116
Nebraska	9.3%	20	\$614	\$364	\$978	\$10,564
Nevada	6.6%	50	\$472	\$409	\$880	\$13,377
New Hampshire	7.6%	45	\$440	\$432	\$872	\$11,443
New Jersey	9.8%	9	\$843	\$474	\$1,317	\$13,432
New Mexico	8.5%	38	\$515	\$307	\$822	\$9,691
New York	12.0%	1	\$1,165	\$344	\$1,509	\$12,574
North Carolina	9.2%	21	\$567	\$290	\$857	\$9,324
North Dakota	7.7%	44	\$465	\$258	\$722	\$9,363
Ohio	8.1%	43	\$596	\$313	\$909	\$11,161
Oklahoma	8.6%	37	\$542	\$392	\$934	\$10,888
Oregon	10.4%	5	\$814	\$362	\$1,175	\$11,274
Pennsylvania	9.6%	15	\$739	\$352	\$1,091	\$11,424
Rhode Island	9.7%	12	\$709	\$370	\$1,079	\$11,115
South Carolina	9.0%	26	\$528	\$270	\$798	\$8,850
South Dakota	8.9%	30	\$470	\$370	\$840	\$9,460
Tennessee	8.2%	42	\$452	\$327	\$778	\$9,483
Texas	7.2%	47	\$468	\$358	\$826	\$11,418
Utah	9.9%	8	\$643	\$311	\$955	\$9,634
Vermont	9.4%	17	\$590	\$359	\$949	\$10,053
Virginia	9.0%	27	\$709	\$341	\$1,051	\$11,666
Washington	8.8%	31	\$719	\$386	\$1,105	\$12,518
West Virginia	9.5%	16	\$584	\$282	\$865	\$9,149
Wisconsin	10.7%	2	\$866	\$351	\$1,217	\$11,323
Wyoming	8.3%	41	\$600	\$489	\$1,090	\$13,204
District of Columbia	12.2%	1	\$1,205	\$513	\$1,719	\$14,113

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, the Census Bureau, the Council on State Taxation, the Travel Industry Association, Department of Energy, and others.

# State-Local Tax Burdens, All States

1982

State	Rate	Rank (1 is highest)	Per Capita Taxes Paid to Home State	Per Capita Taxes Paid to Other States	Total State and Local Per Capita Taxes Paid	Per Capita Income
<b>United States</b>	9.3%		\$774	\$384	\$1,158	\$12,485
Alabama	8.6%	37	\$518	\$305	\$824	\$9,594
Alaska	6.4%	50	\$541	\$615	\$1,156	\$18,187
Arizona	8.7%	35	\$671	\$353	\$1,025	\$11,843
Arkansas	8.7%	33	\$480	\$335	\$815	\$9,331
California	9.8%	11	\$1,001	\$420	\$1,421	\$14,471
Colorado	9.0%	28	\$785	\$439	\$1,224	\$13,596
Connecticut	9.1%	26	\$884	\$536	\$1,419	\$15,622
Delaware	9.1%	25	\$743	\$443	\$1,186	\$13,021
Florida	7.5%	46	\$606	\$346	\$952	\$12,718
Georgia	9.2%	21	\$637	\$324	\$961	\$10,454
Hawaii	10.1%	5	\$968	\$397	\$1,365	\$13,572
Idaho	9.9%	9	\$600	\$398	\$998	\$10,128
Illinois	9.1%	23	\$831	\$402	\$1,233	\$13,495
Indiana	8.4%	40	\$608	\$335	\$943	\$11,188
Iowa	9.7%	15	\$707	\$428	\$1,135	\$11,685
Kansas	8.6%	36	\$627	\$437	\$1,065	\$12,324
Kentucky	9.2%	22	\$550	\$365	\$915	\$9,959
Louisiana	7.2%	48	\$432	\$363	\$795	\$10,994
Maine	9.4%	18	\$656	\$320	\$976	\$10,386
Maryland	10.2%	4	\$1,003	\$417	\$1,420	\$13,952
Massachusetts	10.0%	7	\$938	\$406	\$1,343	\$13,455
Michigan	9.8%	14	\$856	\$328	\$1,183	\$12,114
Minnesota	10.3%	3	\$890	\$389	\$1,279	\$12,472
Mississippi	8.8%	31	\$458	\$305	\$763	\$8,662
Missouri	8.4%	39	\$578	\$388	\$966	\$11,448
Montana	8.7%	34	\$596	\$344	\$940	\$10,772
Nebraska	9.4%	19	\$660	\$439	\$1,098	\$11,732
Nevada	6.6%	49	\$511	\$422	\$933	\$14,164
New Hampshire	7.7%	44	\$501	\$475	\$976	\$12,663
New Jersey	9.8%	12	\$914	\$517	\$1,431	\$14,635
New Mexico	7.8%	43	\$490	\$338	\$828	\$10,592
New York	11.8%	1	\$1,245	\$380	\$1,625	\$13,790
North Carolina	9.3%	20	\$618	\$320	\$938	\$10,113
North Dakota	7.6%	45	\$452	\$387	\$839	\$11,110
Ohio	8.4%	41	\$665	\$332	\$997	\$11,924
Oklahoma	8.8%	32	\$635	\$440	\$1,075	\$12,258
Oregon	10.0%	6	\$814	\$365	\$1,179	\$11,748
Pennsylvania	9.5%	16	\$798	\$386	\$1,184	\$12,401
Rhode Island	9.9%	8	\$792	\$407	\$1,198	\$12,107
South Carolina	9.1%	24	\$571	\$300	\$871	\$9,536
South Dakota	9.0%	29	\$509	\$426	\$935	\$10,391
Tennessee	8.1%	42	\$472	\$353	\$825	\$10,233
Texas	7.3%	47	\$518	\$401	\$919	\$12,656
Utah	9.8%	10	\$693	\$333	\$1,026	\$10,447
Vermont	9.4%	17	\$650	\$384	\$1,033	\$10,956
Virginia	9.0%	27	\$767	\$372	\$1,139	\$12,641
Washington	8.9%	30	\$793	\$404	\$1,197	\$13,394
West Virginia	9.8%	13	\$669	\$315	\$984	\$10,075
Wisconsin	10.8%	2	\$940	\$368	\$1,307	\$12,127
Wyoming	8.5%	38	\$692	\$517	\$1,209	\$14,287
District of Columbia	12.2%	1	\$1,285	\$579	\$1,864	\$15,284

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, the Census Bureau, the Council on State Taxation, the Travel Industry Association, Department of Energy, and others.

# State-Local Tax Burdens, All States

1983

State	Rate	Rank (1 is highest)	Per Capita Taxes Paid to Home State	Per Capita Taxes Paid to Other States	Total State and Local Per Capita Taxes Paid	Per Capita Income
<b>United States</b>	9.4%		\$829	\$399	\$1,228	\$13,011
Alabama	8.6%	40	\$547	\$313	\$860	\$10,002
Alaska	6.2%	50	\$538	\$679	\$1,217	\$19,543
Arizona	8.7%	37	\$706	\$352	\$1,058	\$12,099
Arkansas	8.8%	34	\$522	\$333	\$854	\$9,673
California	9.8%	12	\$1,024	\$441	\$1,465	\$14,964
Colorado	9.2%	25	\$833	\$462	\$1,296	\$14,058
Connecticut	9.3%	23	\$964	\$568	\$1,532	\$16,540
Delaware	9.3%	21	\$803	\$477	\$1,280	\$13,753
Florida	7.7%	44	\$663	\$372	\$1,035	\$13,412
Georgia	9.3%	22	\$684	\$339	\$1,024	\$11,042
Hawaii	10.3%	5	\$1,051	\$443	\$1,494	\$14,522
Idaho	10.2%	7	\$642	\$435	\$1,077	\$10,521
Illinois	9.2%	26	\$879	\$408	\$1,287	\$13,961
Indiana	8.5%	41	\$627	\$343	\$970	\$11,451
Iowa	9.6%	16	\$731	\$418	\$1,149	\$11,926
Kansas	9.0%	31	\$690	\$460	\$1,150	\$12,726
Kentucky	9.2%	27	\$583	\$350	\$934	\$10,134
Louisiana	7.2%	48	\$437	\$369	\$806	\$11,157
Maine	9.4%	20	\$701	\$336	\$1,037	\$11,034
Maryland	10.3%	6	\$1,083	\$441	\$1,524	\$14,866
Massachusetts	9.9%	11	\$987	\$441	\$1,428	\$14,395
Michigan	10.1%	8	\$935	\$339	\$1,274	\$12,593
Minnesota	11.1%	3	\$1,053	\$395	\$1,448	\$13,003
Mississippi	8.8%	35	\$474	\$303	\$777	\$8,837
Missouri	8.7%	38	\$647	\$399	\$1,046	\$12,009
Montana	9.0%	32	\$612	\$412	\$1,024	\$11,394
Nebraska	9.7%	14	\$734	\$436	\$1,171	\$12,067
Nevada	6.6%	49	\$518	\$426	\$943	\$14,324
New Hampshire	7.7%	45	\$535	\$512	\$1,048	\$13,606
New Jersey	10.1%	9	\$1,013	\$558	\$1,571	\$15,587
New Mexico	7.6%	46	\$484	\$345	\$829	\$10,908
New York	11.9%	1	\$1,347	\$400	\$1,746	\$14,658
North Carolina	9.2%	24	\$649	\$332	\$981	\$10,616
North Dakota	8.1%	42	\$468	\$479	\$947	\$11,717
Ohio	9.1%	30	\$781	\$340	\$1,121	\$12,367
Oklahoma	8.7%	39	\$620	\$447	\$1,068	\$12,308
Oregon	10.7%	4	\$921	\$375	\$1,297	\$12,130
Pennsylvania	9.6%	17	\$842	\$402	\$1,244	\$12,939
Rhode Island	10.1%	10	\$859	\$440	\$1,299	\$12,882
South Carolina	9.2%	28	\$617	\$301	\$919	\$10,017
South Dakota	8.9%	33	\$512	\$425	\$937	\$10,575
Tennessee	8.1%	43	\$502	\$361	\$863	\$10,688
Texas	7.5%	47	\$553	\$407	\$960	\$12,854
Utah	9.8%	13	\$712	\$345	\$1,057	\$10,799
Vermont	9.4%	19	\$689	\$400	\$1,089	\$11,549
Virginia	9.1%	29	\$834	\$393	\$1,227	\$13,509
Washington	9.6%	18	\$910	\$430	\$1,340	\$14,001
West Virginia	9.7%	15	\$671	\$314	\$985	\$10,179
Wisconsin	11.2%	2	\$1,041	\$368	\$1,409	\$12,546
Wyoming	8.7%	36	\$704	\$487	\$1,191	\$13,614
District of Columbia	11.4%	2	\$1,233	\$615	\$1,848	\$16,227

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, the Census Bureau, the Council on State Taxation, the Travel Industry Association, Department of Energy, and others.

# State-Local Tax Burdens, All States

1984

State	Rate	Rank (1 is highest)	Per Capita Taxes Paid to Home State	Per Capita Taxes Paid to Other States	Total State and Local Per Capita Taxes Paid	Per Capita Income
<b>United States</b>	9.7%		\$926	\$442	\$1,367	\$14,161
Alabama	8.6%	42	\$599	\$349	\$948	\$10,980
Alaska	6.7%	50	\$600	\$750	\$1,350	\$20,135
Arizona	9.1%	34	\$827	\$394	\$1,221	\$13,392
Arkansas	9.1%	32	\$591	\$381	\$972	\$10,633
California	10.0%	13	\$1,143	\$484	\$1,628	\$16,277
Colorado	9.6%	21	\$952	\$509	\$1,462	\$15,177
Connecticut	9.6%	22	\$1,108	\$633	\$1,741	\$18,123
Delaware	9.3%	26	\$863	\$525	\$1,388	\$14,905
Florida	7.8%	46	\$742	\$393	\$1,134	\$14,612
Georgia	9.3%	27	\$753	\$386	\$1,139	\$12,273
Hawaii	10.2%	10	\$1,113	\$463	\$1,576	\$15,510
Idaho	10.4%	7	\$703	\$465	\$1,168	\$11,260
Illinois	9.6%	23	\$1,000	\$449	\$1,448	\$15,121
Indiana	9.2%	30	\$776	\$383	\$1,159	\$12,555
Iowa	9.8%	16	\$799	\$448	\$1,247	\$12,716
Kansas	9.1%	33	\$742	\$505	\$1,247	\$13,673
Kentucky	9.2%	31	\$620	\$392	\$1,011	\$11,027
Louisiana	7.6%	47	\$499	\$403	\$903	\$11,802
Maine	9.7%	20	\$788	\$382	\$1,170	\$12,061
Maryland	10.4%	6	\$1,204	\$489	\$1,693	\$16,255
Massachusetts	9.9%	14	\$1,081	\$501	\$1,582	\$15,930
Michigan	10.4%	5	\$1,066	\$384	\$1,450	\$13,882
Minnesota	11.6%	3	\$1,220	\$444	\$1,664	\$14,317
Mississippi	9.1%	36	\$530	\$334	\$865	\$9,535
Missouri	8.7%	41	\$696	\$442	\$1,138	\$13,134
Montana	9.1%	35	\$676	\$389	\$1,065	\$11,720
Nebraska	9.8%	17	\$777	\$486	\$1,264	\$12,938
Nevada	7.0%	49	\$606	\$470	\$1,076	\$15,345
New Hampshire	7.9%	45	\$610	\$593	\$1,203	\$15,189
New Jersey	10.3%	8	\$1,138	\$619	\$1,757	\$17,064
New Mexico	8.2%	43	\$594	\$379	\$973	\$11,807
New York	12.1%	1	\$1,509	\$440	\$1,949	\$16,058
North Carolina	9.4%	24	\$734	\$377	\$1,111	\$11,837
North Dakota	9.0%	37	\$607	\$499	\$1,106	\$12,223
Ohio	9.4%	25	\$884	\$385	\$1,269	\$13,565
Oklahoma	8.8%	40	\$654	\$470	\$1,124	\$12,816
Oregon	10.7%	4	\$986	\$422	\$1,408	\$13,178
Pennsylvania	9.8%	15	\$930	\$442	\$1,372	\$13,940
Rhode Island	10.1%	12	\$926	\$489	\$1,415	\$14,045
South Carolina	9.3%	28	\$683	\$346	\$1,030	\$11,123
South Dakota	8.9%	39	\$517	\$499	\$1,016	\$11,441
Tennessee	8.1%	44	\$548	\$406	\$954	\$11,732
Texas	7.6%	48	\$595	\$447	\$1,042	\$13,772
Utah	10.3%	9	\$831	\$376	\$1,207	\$11,744
Vermont	9.8%	18	\$789	\$434	\$1,223	\$12,531
Virginia	9.2%	29	\$922	\$441	\$1,363	\$14,749
Washington	9.7%	19	\$993	\$466	\$1,458	\$15,007
West Virginia	10.1%	11	\$761	\$341	\$1,102	\$10,862
Wisconsin	11.7%	2	\$1,176	\$412	\$1,588	\$13,560
Wyoming	9.0%	38	\$721	\$520	\$1,241	\$13,860
District of Columbia	11.5%	4	\$1,368	\$664	\$2,032	\$17,605

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, the Census Bureau, the Council on State Taxation, the Travel Industry Association, Department of Energy, and others.

# State-Local Tax Burdens, All States

1985

State	Rate	Rank (1 is highest)	Per Capita Taxes Paid to Home State	Per Capita Taxes Paid to Other States	Total State and Local Per Capita Taxes Paid	Per Capita Income
<b>United States</b>	9.7%		\$1,003	\$479	\$1,482	\$15,349
Alabama	8.8%	41	\$669	\$381	\$1,050	\$11,962
Alaska	7.0%	49	\$659	\$785	\$1,444	\$20,678
Arizona	9.3%	27	\$929	\$429	\$1,358	\$14,610
Arkansas	9.3%	26	\$660	\$422	\$1,081	\$11,586
California	10.1%	11	\$1,266	\$520	\$1,787	\$17,624
Colorado	9.7%	19	\$1,044	\$538	\$1,582	\$16,235
Connecticut	9.6%	20	\$1,218	\$685	\$1,903	\$19,794
Delaware	9.1%	34	\$911	\$576	\$1,487	\$16,298
Florida	7.8%	46	\$822	\$418	\$1,240	\$15,820
Georgia	9.3%	30	\$827	\$426	\$1,253	\$13,519
Hawaii	10.1%	12	\$1,184	\$486	\$1,670	\$16,549
Idaho	10.2%	9	\$737	\$500	\$1,237	\$12,095
Illinois	9.4%	24	\$1,036	\$496	\$1,532	\$16,332
Indiana	9.2%	31	\$827	\$427	\$1,254	\$13,558
Iowa	9.9%	14	\$828	\$529	\$1,357	\$13,766
Kansas	9.2%	33	\$798	\$550	\$1,348	\$14,718
Kentucky	9.4%	25	\$685	\$435	\$1,120	\$11,960
Louisiana	8.2%	44	\$611	\$418	\$1,029	\$12,585
Maine	9.8%	17	\$858	\$429	\$1,287	\$13,127
Maryland	10.3%	6	\$1,297	\$539	\$1,836	\$17,795
Massachusetts	9.9%	13	\$1,194	\$545	\$1,739	\$17,508
Michigan	10.3%	8	\$1,137	\$417	\$1,554	\$15,154
Minnesota	11.1%	3	\$1,237	\$504	\$1,742	\$15,697
Mississippi	9.1%	36	\$560	\$364	\$924	\$10,187
Missouri	8.7%	42	\$756	\$487	\$1,243	\$14,212
Montana	9.1%	35	\$714	\$401	\$1,115	\$12,284
Nebraska	9.6%	21	\$790	\$564	\$1,354	\$14,136
Nevada	6.9%	50	\$637	\$496	\$1,133	\$16,415
New Hampshire	7.7%	47	\$634	\$648	\$1,283	\$16,583
New Jersey	10.1%	10	\$1,214	\$665	\$1,879	\$18,527
New Mexico	8.2%	45	\$627	\$410	\$1,036	\$12,705
New York	12.1%	1	\$1,644	\$474	\$2,119	\$17,472
North Carolina	9.5%	22	\$813	\$421	\$1,233	\$13,026
North Dakota	8.9%	38	\$599	\$548	\$1,147	\$12,867
Ohio	9.3%	28	\$945	\$420	\$1,364	\$14,705
Oklahoma	9.0%	37	\$744	\$502	\$1,245	\$13,774
Oregon	10.7%	4	\$1,053	\$455	\$1,507	\$14,102
Pennsylvania	9.8%	16	\$997	\$478	\$1,475	\$14,992
Rhode Island	9.8%	15	\$969	\$532	\$1,502	\$15,245
South Carolina	9.3%	29	\$750	\$374	\$1,125	\$12,131
South Dakota	8.9%	39	\$543	\$562	\$1,105	\$12,421
Tennessee	8.4%	43	\$627	\$446	\$1,074	\$12,852
Texas	7.7%	48	\$679	\$474	\$1,153	\$14,915
Utah	10.3%	7	\$894	\$403	\$1,297	\$12,602
Vermont	9.8%	18	\$852	\$479	\$1,331	\$13,646
Virginia	9.2%	32	\$994	\$480	\$1,474	\$16,056
Washington	9.4%	23	\$1,005	\$492	\$1,496	\$15,850
West Virginia	10.4%	5	\$836	\$363	\$1,199	\$11,547
Wisconsin	11.3%	2	\$1,192	\$447	\$1,639	\$14,468
Wyoming	8.8%	40	\$744	\$552	\$1,296	\$14,753
District of Columbia	11.3%	2	\$1,453	\$710	\$2,163	\$19,090

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, the Census Bureau, the Council on State Taxation, the Travel Industry Association, Department of Energy, and others.

# State-Local Tax Burdens, All States

1986

State	Rate	Rank (1 is highest)	Per Capita Taxes Paid to Home State	Per Capita Taxes Paid to Other States	Total State and Local Per Capita Taxes Paid	Per Capita Income
<b>United States</b>	9.7%		\$1,066	\$503	\$1,568	\$16,233
Alabama	8.8%	40	\$722	\$398	\$1,120	\$12,695
Alaska	7.0%	49	\$626	\$832	\$1,458	\$20,917
Arizona	9.3%	28	\$1,000	\$440	\$1,440	\$15,477
Arkansas	9.3%	26	\$698	\$435	\$1,133	\$12,144
California	10.1%	13	\$1,328	\$544	\$1,872	\$18,606
Colorado	9.6%	21	\$1,065	\$551	\$1,616	\$16,808
Connecticut	9.4%	23	\$1,262	\$732	\$1,994	\$21,187
Delaware	8.9%	39	\$932	\$613	\$1,544	\$17,336
Florida	7.8%	47	\$886	\$433	\$1,319	\$16,873
Georgia	9.4%	24	\$909	\$450	\$1,359	\$14,485
Hawaii	10.2%	7	\$1,279	\$513	\$1,792	\$17,501
Idaho	10.1%	12	\$756	\$510	\$1,266	\$12,497
Illinois	9.3%	27	\$1,083	\$522	\$1,605	\$17,205
Indiana	9.1%	34	\$860	\$443	\$1,303	\$14,259
Iowa	10.1%	11	\$886	\$566	\$1,453	\$14,331
Kansas	9.1%	35	\$823	\$576	\$1,399	\$15,359
Kentucky	9.4%	25	\$732	\$431	\$1,163	\$12,402
Louisiana	8.0%	45	\$601	\$418	\$1,019	\$12,742
Maine	9.9%	14	\$929	\$467	\$1,397	\$14,053
Maryland	10.3%	4	\$1,394	\$574	\$1,967	\$19,053
Massachusetts	10.2%	6	\$1,341	\$588	\$1,930	\$18,844
Michigan	9.9%	15	\$1,168	\$444	\$1,612	\$16,266
Minnesota	10.5%	3	\$1,196	\$528	\$1,725	\$16,473
Mississippi	9.2%	33	\$608	\$370	\$978	\$10,679
Missouri	8.8%	41	\$808	\$514	\$1,321	\$15,013
Montana	9.2%	32	\$723	\$439	\$1,162	\$12,674
Nebraska	9.8%	17	\$846	\$585	\$1,431	\$14,597
Nevada	6.9%	50	\$686	\$518	\$1,204	\$17,470
New Hampshire	7.8%	48	\$696	\$718	\$1,414	\$18,117
New Jersey	10.2%	8	\$1,303	\$717	\$2,020	\$19,864
New Mexico	8.1%	44	\$654	\$421	\$1,075	\$13,233
New York	12.3%	1	\$1,792	\$503	\$2,295	\$18,714
North Carolina	9.5%	22	\$873	\$443	\$1,316	\$13,891
North Dakota	8.9%	38	\$607	\$567	\$1,174	\$13,165
Ohio	9.3%	29	\$1,002	\$436	\$1,438	\$15,468
Oklahoma	9.1%	36	\$768	\$519	\$1,286	\$14,141
Oregon	10.3%	5	\$1,039	\$482	\$1,521	\$14,749
Pennsylvania	9.8%	16	\$1,054	\$504	\$1,559	\$15,866
Rhode Island	9.7%	19	\$998	\$577	\$1,575	\$16,234
South Carolina	9.2%	30	\$796	\$391	\$1,187	\$12,837
South Dakota	9.0%	37	\$590	\$562	\$1,152	\$12,753
Tennessee	8.4%	43	\$674	\$476	\$1,150	\$13,691
Texas	8.0%	46	\$741	\$489	\$1,230	\$15,455
Utah	10.2%	9	\$912	\$422	\$1,334	\$13,125
Vermont	9.8%	18	\$924	\$516	\$1,440	\$14,736
Virginia	9.2%	31	\$1,069	\$510	\$1,580	\$17,148
Washington	9.7%	20	\$1,102	\$515	\$1,617	\$16,753
West Virginia	10.1%	10	\$853	\$375	\$1,228	\$12,097
Wisconsin	11.5%	2	\$1,287	\$469	\$1,756	\$15,227
Wyoming	8.7%	42	\$781	\$552	\$1,332	\$15,302
District of Columbia	11.3%	3	\$1,545	\$753	\$2,298	\$20,317

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, the Census Bureau, the Council on State Taxation, the Travel Industry Association, Department of Energy, and others.

# State-Local Tax Burdens, All States

1987

State	Rate	Rank (1 is highest)	Per Capita Taxes Paid to Home State	Per Capita Taxes Paid to Other States	Total State and Local Per Capita Taxes Paid	Per Capita Income
<b>United States</b>	9.9%		\$1,152	\$532	\$1,684	\$17,095
Alabama	9.0%	40	\$779	\$420	\$1,199	\$13,358
Alaska	7.2%	49	\$658	\$821	\$1,478	\$20,450
Arizona	9.4%	31	\$1,060	\$461	\$1,520	\$16,242
Arkansas	9.3%	34	\$722	\$456	\$1,178	\$12,638
California	10.4%	12	\$1,469	\$576	\$2,045	\$19,619
Colorado	9.9%	18	\$1,149	\$566	\$1,715	\$17,306
Connecticut	9.8%	23	\$1,450	\$799	\$2,249	\$22,971
Delaware	9.0%	41	\$997	\$644	\$1,641	\$18,301
Florida	7.9%	48	\$951	\$453	\$1,404	\$17,864
Georgia	9.4%	30	\$968	\$474	\$1,443	\$15,362
Hawaii	10.5%	8	\$1,412	\$548	\$1,960	\$18,583
Idaho	10.7%	5	\$836	\$570	\$1,405	\$13,077
Illinois	9.4%	29	\$1,152	\$556	\$1,708	\$18,181
Indiana	9.2%	36	\$913	\$468	\$1,381	\$15,017
Iowa	10.5%	7	\$970	\$625	\$1,594	\$15,115
Kansas	9.5%	26	\$913	\$615	\$1,528	\$16,066
Kentucky	9.6%	24	\$803	\$450	\$1,253	\$13,030
Louisiana	8.1%	46	\$609	\$415	\$1,024	\$12,717
Maine	10.4%	13	\$1,077	\$511	\$1,587	\$15,251
Maryland	10.6%	6	\$1,532	\$617	\$2,149	\$20,342
Massachusetts	10.3%	14	\$1,451	\$648	\$2,099	\$20,355
Michigan	9.9%	19	\$1,214	\$463	\$1,677	\$16,947
Minnesota	10.9%	4	\$1,336	\$573	\$1,909	\$17,462
Mississippi	9.1%	38	\$621	\$382	\$1,003	\$11,079
Missouri	9.0%	39	\$876	\$540	\$1,416	\$15,734
Montana	9.5%	25	\$763	\$499	\$1,262	\$13,266
Nebraska	10.1%	15	\$916	\$637	\$1,553	\$15,334
Nevada	6.8%	50	\$726	\$539	\$1,265	\$18,484
New Hampshire	8.0%	47	\$779	\$784	\$1,563	\$19,493
New Jersey	10.5%	9	\$1,474	\$765	\$2,239	\$21,311
New Mexico	8.9%	42	\$775	\$427	\$1,202	\$13,567
New York	12.4%	1	\$1,937	\$547	\$2,484	\$20,064
North Carolina	9.8%	22	\$982	\$472	\$1,454	\$14,804
North Dakota	9.4%	32	\$666	\$616	\$1,282	\$13,702
Ohio	9.4%	33	\$1,058	\$455	\$1,513	\$16,171
Oklahoma	9.1%	37	\$758	\$516	\$1,274	\$14,064
Oregon	11.0%	3	\$1,193	\$512	\$1,705	\$15,484
Pennsylvania	9.9%	17	\$1,128	\$538	\$1,666	\$16,799
Rhode Island	10.1%	16	\$1,130	\$616	\$1,746	\$17,324
South Carolina	9.4%	28	\$857	\$416	\$1,273	\$13,537
South Dakota	9.2%	35	\$616	\$630	\$1,246	\$13,531
Tennessee	8.4%	44	\$721	\$503	\$1,224	\$14,615
Texas	8.2%	45	\$775	\$485	\$1,261	\$15,465
Utah	10.5%	10	\$970	\$439	\$1,410	\$13,471
Vermont	10.4%	11	\$1,091	\$562	\$1,652	\$15,834
Virginia	9.4%	27	\$1,175	\$548	\$1,723	\$18,315
Washington	9.9%	21	\$1,192	\$555	\$1,748	\$17,744
West Virginia	9.9%	20	\$862	\$383	\$1,244	\$12,597
Wisconsin	11.3%	2	\$1,320	\$501	\$1,820	\$16,057
Wyoming	8.6%	43	\$733	\$530	\$1,263	\$14,708
District of Columbia	11.6%	2	\$1,698	\$805	\$2,502	\$21,585

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, the Census Bureau, the Council on State Taxation, the Travel Industry Association, Department of Energy, and others.

# State-Local Tax Burdens, All States

1988

State	Rate	Rank (1 is highest)	Per Capita Taxes Paid to Home State	Per Capita Taxes Paid to Other States	Total State and Local Per Capita Taxes Paid	Per Capita Income
<b>United States</b>	9.8%		\$1,224	\$569	\$1,793	\$18,243
Alabama	8.9%	40	\$822	\$447	\$1,270	\$14,242
Alaska	7.2%	49	\$681	\$810	\$1,490	\$20,624
Arizona	9.3%	37	\$1,103	\$484	\$1,586	\$16,989
Arkansas	9.4%	34	\$775	\$483	\$1,258	\$13,326
California	10.1%	14	\$1,485	\$612	\$2,097	\$20,732
Colorado	9.9%	21	\$1,192	\$602	\$1,794	\$18,191
Connecticut	9.5%	28	\$1,507	\$881	\$2,388	\$25,162
Delaware	8.7%	41	\$1,024	\$680	\$1,705	\$19,605
Florida	8.1%	46	\$1,068	\$484	\$1,552	\$19,110
Georgia	9.5%	30	\$1,054	\$500	\$1,555	\$16,404
Hawaii	11.2%	4	\$1,663	\$596	\$2,259	\$20,144
Idaho	10.9%	5	\$899	\$621	\$1,521	\$13,970
Illinois	9.4%	31	\$1,242	\$603	\$1,846	\$19,539
Indiana	9.4%	32	\$1,018	\$499	\$1,517	\$16,063
Iowa	10.6%	9	\$1,053	\$649	\$1,703	\$16,011
Kansas	9.9%	18	\$1,028	\$645	\$1,673	\$16,866
Kentucky	9.6%	26	\$861	\$482	\$1,343	\$13,933
Louisiana	8.2%	45	\$660	\$438	\$1,098	\$13,367
Maine	10.7%	6	\$1,228	\$547	\$1,775	\$16,518
Maryland	10.7%	8	\$1,668	\$658	\$2,327	\$21,815
Massachusetts	10.0%	16	\$1,505	\$714	\$2,219	\$22,218
Michigan	9.9%	20	\$1,270	\$486	\$1,755	\$17,761
Minnesota	11.3%	2	\$1,488	\$601	\$2,089	\$18,548
Mississippi	9.1%	39	\$667	\$413	\$1,080	\$11,840
Missouri	9.3%	38	\$965	\$570	\$1,535	\$16,569
Montana	10.0%	15	\$878	\$506	\$1,384	\$13,845
Nebraska	10.3%	10	\$990	\$687	\$1,677	\$16,271
Nevada	6.7%	50	\$736	\$586	\$1,321	\$19,766
New Hampshire	7.9%	48	\$821	\$849	\$1,670	\$21,181
New Jersey	10.3%	12	\$1,542	\$839	\$2,382	\$23,230
New Mexico	9.3%	36	\$882	\$449	\$1,331	\$14,254
New York	12.2%	1	\$2,043	\$610	\$2,653	\$21,779
North Carolina	9.8%	22	\$1,057	\$506	\$1,564	\$15,924
North Dakota	9.9%	19	\$804	\$607	\$1,411	\$14,250
Ohio	9.4%	35	\$1,129	\$485	\$1,614	\$17,150
Oklahoma	9.7%	25	\$901	\$535	\$1,435	\$14,762
Oregon	10.3%	11	\$1,152	\$545	\$1,696	\$16,479
Pennsylvania	9.8%	23	\$1,185	\$576	\$1,761	\$17,961
Rhode Island	10.0%	17	\$1,211	\$664	\$1,875	\$18,792
South Carolina	9.5%	29	\$928	\$449	\$1,377	\$14,517
South Dakota	9.4%	33	\$682	\$677	\$1,360	\$14,396
Tennessee	8.3%	44	\$765	\$536	\$1,301	\$15,647
Texas	8.4%	43	\$848	\$511	\$1,360	\$16,262
Utah	10.7%	7	\$1,040	\$456	\$1,496	\$13,983
Vermont	10.2%	13	\$1,135	\$615	\$1,749	\$17,157
Virginia	9.5%	27	\$1,278	\$585	\$1,863	\$19,594
Washington	9.8%	24	\$1,247	\$589	\$1,837	\$18,745
West Virginia	8.6%	42	\$733	\$405	\$1,138	\$13,158
Wisconsin	11.2%	3	\$1,393	\$523	\$1,915	\$17,029
Wyoming	8.1%	47	\$667	\$581	\$1,248	\$15,492
District of Columbia	11.8%	2	\$1,882	\$877	\$2,759	\$23,356

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, the Census Bureau, the Council on State Taxation, the Travel Industry Association, Department of Energy, and others.

# State-Local Tax Burdens, All States

1989

State	Rate	Rank (1 is highest)	Per Capita Taxes Paid to Home State	Per Capita Taxes Paid to Other States	Total State and Local Per Capita Taxes Paid	Per Capita Income
<b>United States</b>	9.8%		\$1,308	\$605	\$1,913	\$19,562
Alabama	8.8%	38	\$877	\$486	\$1,362	\$15,425
Alaska	6.9%	49	\$697	\$825	\$1,523	\$21,951
Arizona	9.4%	31	\$1,188	\$497	\$1,685	\$17,871
Arkansas	9.5%	29	\$835	\$520	\$1,355	\$14,291
California	10.2%	11	\$1,612	\$637	\$2,249	\$21,967
Colorado	9.8%	15	\$1,275	\$646	\$1,921	\$19,530
Connecticut	9.5%	28	\$1,627	\$954	\$2,581	\$27,203
Delaware	8.7%	42	\$1,120	\$743	\$1,864	\$21,445
Florida	8.0%	46	\$1,141	\$517	\$1,658	\$20,599
Georgia	9.6%	23	\$1,151	\$538	\$1,689	\$17,579
Hawaii	11.1%	3	\$1,787	\$677	\$2,464	\$22,163
Idaho	10.9%	4	\$994	\$683	\$1,677	\$15,387
Illinois	9.3%	35	\$1,303	\$635	\$1,938	\$20,908
Indiana	9.4%	34	\$1,108	\$515	\$1,623	\$17,273
Iowa	10.3%	10	\$1,114	\$620	\$1,734	\$16,853
Kansas	9.6%	25	\$1,042	\$663	\$1,705	\$17,789
Kentucky	9.6%	22	\$934	\$511	\$1,445	\$15,033
Louisiana	8.1%	45	\$698	\$477	\$1,175	\$14,422
Maine	10.4%	8	\$1,280	\$583	\$1,864	\$17,897
Maryland	10.5%	7	\$1,756	\$710	\$2,465	\$23,459
Massachusetts	9.9%	14	\$1,595	\$758	\$2,353	\$23,737
Michigan	9.8%	17	\$1,337	\$522	\$1,859	\$19,058
Minnesota	10.8%	5	\$1,509	\$607	\$2,116	\$19,633
Mississippi	9.1%	37	\$721	\$446	\$1,168	\$12,877
Missouri	9.2%	36	\$1,027	\$592	\$1,619	\$17,607
Montana	9.6%	26	\$903	\$520	\$1,423	\$14,861
Nebraska	10.2%	12	\$1,061	\$712	\$1,773	\$17,399
Nevada	6.8%	50	\$814	\$634	\$1,449	\$21,274
New Hampshire	8.0%	47	\$903	\$876	\$1,779	\$22,349
New Jersey	10.4%	9	\$1,700	\$904	\$2,604	\$25,047
New Mexico	9.4%	33	\$950	\$472	\$1,421	\$15,101
New York	12.1%	1	\$2,150	\$670	\$2,821	\$23,368
North Carolina	9.6%	24	\$1,112	\$550	\$1,662	\$17,323
North Dakota	8.8%	39	\$811	\$405	\$1,216	\$13,771
Ohio	9.4%	30	\$1,216	\$525	\$1,741	\$18,461
Oklahoma	9.7%	21	\$959	\$578	\$1,537	\$15,848
Oregon	10.7%	6	\$1,337	\$583	\$1,920	\$17,878
Pennsylvania	9.7%	18	\$1,264	\$625	\$1,889	\$19,392
Rhode Island	9.7%	20	\$1,254	\$725	\$1,979	\$20,396
South Carolina	9.4%	32	\$998	\$479	\$1,477	\$15,672
South Dakota	8.7%	41	\$674	\$636	\$1,310	\$15,010
Tennessee	8.2%	44	\$803	\$562	\$1,365	\$16,738
Texas	8.4%	43	\$913	\$548	\$1,461	\$17,398
Utah	10.2%	13	\$1,035	\$479	\$1,515	\$14,896
Vermont	9.7%	19	\$1,154	\$656	\$1,810	\$18,588
Virginia	9.6%	27	\$1,392	\$625	\$2,018	\$21,074
Washington	9.8%	16	\$1,338	\$638	\$1,976	\$20,235
West Virginia	8.8%	40	\$806	\$433	\$1,239	\$14,093
Wisconsin	11.2%	2	\$1,482	\$551	\$2,033	\$18,147
Wyoming	7.7%	48	\$654	\$642	\$1,296	\$16,830
District of Columbia	11.4%	2	\$2,002	\$947	\$2,948	\$25,752

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, the Census Bureau, the Council on State Taxation, the Travel Industry Association, Department of Energy, and others.

# State-Local Tax Burdens, All States

1990

State	Rate	Rank (1 is highest)	Per Capita Taxes Paid to Home State	Per Capita Taxes Paid to Other States	Total State and Local Per Capita Taxes Paid	Per Capita Income
<b>United States</b>	9.9%		\$1,391	\$632	\$2,023	\$20,465
Alabama	8.9%	40	\$933	\$510	\$1,443	\$16,264
Alaska	6.7%	50	\$722	\$858	\$1,580	\$23,760
Arizona	9.5%	30	\$1,250	\$497	\$1,747	\$18,316
Arkansas	9.3%	36	\$870	\$521	\$1,391	\$14,937
California	10.4%	9	\$1,723	\$654	\$2,377	\$22,905
Colorado	9.9%	20	\$1,354	\$684	\$2,039	\$20,657
Connecticut	9.9%	17	\$1,801	\$995	\$2,796	\$28,102
Delaware	8.6%	42	\$1,159	\$770	\$1,929	\$22,344
Florida	8.1%	46	\$1,212	\$519	\$1,731	\$21,347
Georgia	9.9%	19	\$1,262	\$558	\$1,820	\$18,396
Hawaii	10.8%	5	\$1,849	\$746	\$2,595	\$24,125
Idaho	11.0%	3	\$1,079	\$734	\$1,813	\$16,495
Illinois	9.7%	26	\$1,448	\$663	\$2,111	\$21,845
Indiana	9.3%	35	\$1,129	\$550	\$1,679	\$18,014
Iowa	10.3%	10	\$1,162	\$676	\$1,838	\$17,853
Kansas	9.6%	27	\$1,090	\$696	\$1,786	\$18,552
Kentucky	9.6%	28	\$996	\$529	\$1,525	\$15,843
Louisiana	8.1%	47	\$733	\$506	\$1,239	\$15,349
Maine	10.3%	12	\$1,299	\$595	\$1,894	\$18,432
Maryland	10.6%	7	\$1,850	\$733	\$2,583	\$24,341
Massachusetts	10.2%	13	\$1,707	\$765	\$2,472	\$24,158
Michigan	9.8%	23	\$1,395	\$553	\$1,948	\$19,860
Minnesota	10.9%	4	\$1,609	\$657	\$2,267	\$20,759
Mississippi	9.0%	39	\$759	\$458	\$1,217	\$13,517
Missouri	9.2%	37	\$1,085	\$605	\$1,690	\$18,297
Montana	9.8%	22	\$985	\$580	\$1,565	\$15,916
Nebraska	10.1%	14	\$1,108	\$741	\$1,849	\$18,366
Nevada	7.1%	49	\$913	\$649	\$1,562	\$22,135
New Hampshire	8.2%	45	\$954	\$875	\$1,829	\$22,433
New Jersey	10.5%	8	\$1,775	\$938	\$2,713	\$25,947
New Mexico	9.5%	31	\$1,005	\$496	\$1,501	\$15,842
New York	12.2%	1	\$2,283	\$701	\$2,984	\$24,535
North Carolina	9.9%	21	\$1,208	\$570	\$1,777	\$18,040
North Dakota	9.2%	38	\$833	\$614	\$1,447	\$15,752
Ohio	9.6%	29	\$1,296	\$554	\$1,851	\$19,301
Oklahoma	9.8%	25	\$1,016	\$620	\$1,635	\$16,770
Oregon	10.6%	6	\$1,399	\$611	\$2,009	\$18,913
Pennsylvania	9.8%	24	\$1,334	\$670	\$2,004	\$20,444
Rhode Island	10.0%	16	\$1,354	\$747	\$2,101	\$21,107
South Carolina	9.5%	32	\$1,070	\$495	\$1,564	\$16,532
South Dakota	8.9%	41	\$722	\$729	\$1,451	\$16,346
Tennessee	8.2%	44	\$841	\$585	\$1,426	\$17,455
Texas	8.5%	43	\$962	\$590	\$1,552	\$18,305
Utah	10.3%	11	\$1,107	\$506	\$1,613	\$15,689
Vermont	10.0%	15	\$1,245	\$672	\$1,917	\$19,110
Virginia	9.4%	33	\$1,429	\$630	\$2,059	\$21,839
Washington	9.9%	18	\$1,480	\$672	\$2,152	\$21,706
West Virginia	9.4%	34	\$943	\$462	\$1,405	\$15,008
Wisconsin	11.1%	2	\$1,527	\$575	\$2,102	\$18,932
Wyoming	7.7%	48	\$688	\$734	\$1,422	\$18,426
District of Columbia	11.4%	2	\$2,114	\$1,009	\$3,123	\$27,379

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, the Census Bureau, the Council on State Taxation, the Travel Industry Association, Department of Energy, and others.

# State-Local Tax Burdens, All States

1991

State	Rate	Rank (1 is highest)	Per Capita Taxes Paid to Home State	Per Capita Taxes Paid to Other States	Total State and Local Per Capita Taxes Paid	Per Capita Income
<b>United States</b>	9.9%		\$1,441	\$653	\$2,094	\$21,101
Alabama	8.8%	40	\$961	\$542	\$1,503	\$17,068
Alaska	6.6%	50	\$752	\$877	\$1,628	\$24,543
Arizona	9.7%	25	\$1,302	\$526	\$1,828	\$18,834
Arkansas	9.3%	35	\$918	\$533	\$1,451	\$15,612
California	10.4%	9	\$1,765	\$678	\$2,444	\$23,410
Colorado	9.8%	22	\$1,400	\$707	\$2,106	\$21,534
Connecticut	10.1%	18	\$1,853	\$1,020	\$2,873	\$28,462
Delaware	8.6%	43	\$1,171	\$806	\$1,977	\$23,014
Florida	8.3%	45	\$1,269	\$531	\$1,800	\$21,714
Georgia	9.8%	24	\$1,271	\$586	\$1,857	\$19,012
Hawaii	11.3%	3	\$2,064	\$797	\$2,861	\$25,422
Idaho	10.9%	5	\$1,138	\$729	\$1,867	\$17,177
Illinois	9.5%	28	\$1,477	\$674	\$2,152	\$22,542
Indiana	9.4%	31	\$1,191	\$557	\$1,748	\$18,621
Iowa	10.2%	15	\$1,203	\$677	\$1,880	\$18,508
Kansas	9.6%	27	\$1,136	\$714	\$1,850	\$19,255
Kentucky	10.4%	10	\$1,183	\$534	\$1,717	\$16,530
Louisiana	8.1%	46	\$787	\$533	\$1,320	\$16,307
Maine	10.2%	14	\$1,305	\$596	\$1,901	\$18,651
Maryland	10.4%	11	\$1,836	\$748	\$2,584	\$24,909
Massachusetts	10.5%	8	\$1,800	\$775	\$2,575	\$24,502
Michigan	9.8%	21	\$1,431	\$565	\$1,996	\$20,344
Minnesota	10.8%	6	\$1,641	\$663	\$2,304	\$21,377
Mississippi	8.9%	39	\$778	\$482	\$1,261	\$14,173
Missouri	9.1%	38	\$1,110	\$614	\$1,725	\$18,886
Montana	9.2%	36	\$913	\$627	\$1,540	\$16,707
Nebraska	10.3%	12	\$1,212	\$763	\$1,975	\$19,262
Nevada	6.9%	49	\$881	\$693	\$1,575	\$22,887
New Hampshire	8.6%	42	\$1,064	\$879	\$1,944	\$22,579
New Jersey	11.1%	4	\$1,983	\$961	\$2,944	\$26,608
New Mexico	9.4%	32	\$1,041	\$527	\$1,568	\$16,729
New York	12.2%	1	\$2,336	\$735	\$3,070	\$25,205
North Carolina	9.8%	23	\$1,214	\$577	\$1,791	\$18,328
North Dakota	9.4%	34	\$910	\$671	\$1,581	\$16,871
Ohio	9.5%	29	\$1,330	\$569	\$1,899	\$19,921
Oklahoma	9.9%	20	\$1,090	\$637	\$1,726	\$17,466
Oregon	10.7%	7	\$1,459	\$647	\$2,106	\$19,709
Pennsylvania	9.7%	26	\$1,352	\$697	\$2,050	\$21,180
Rhode Island	10.1%	17	\$1,411	\$742	\$2,153	\$21,282
South Carolina	9.2%	37	\$1,057	\$521	\$1,577	\$17,186
South Dakota	8.8%	41	\$734	\$797	\$1,532	\$17,478
Tennessee	8.1%	47	\$846	\$612	\$1,458	\$18,110
Texas	8.6%	44	\$1,019	\$617	\$1,636	\$19,125
Utah	10.1%	16	\$1,137	\$539	\$1,676	\$16,517
Vermont	10.2%	13	\$1,292	\$674	\$1,966	\$19,244
Virginia	9.4%	30	\$1,478	\$638	\$2,117	\$22,426
Washington	10.0%	19	\$1,569	\$727	\$2,296	\$22,921
West Virginia	9.4%	33	\$1,002	\$484	\$1,486	\$15,847
Wisconsin	11.3%	2	\$1,639	\$577	\$2,216	\$19,661
Wyoming	7.6%	48	\$708	\$768	\$1,476	\$19,530
District of Columbia	11.4%	2	\$2,192	\$1,144	\$3,336	\$29,143

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, the Census Bureau, the Council on State Taxation, the Travel Industry Association, Department of Energy, and others.

# State-Local Tax Burdens, All States

1992

State	Rate	Rank (1 is highest)	Per Capita Taxes Paid to Home State	Per Capita Taxes Paid to Other States	Total State and Local Per Capita Taxes Paid	Per Capita Income
<b>United States</b>	10.1%		\$1,509	\$690	\$2,199	\$21,789
Alabama	8.8%	41	\$1,005	\$578	\$1,583	\$17,894
Alaska	6.5%	50	\$712	\$898	\$1,610	\$24,804
Arizona	9.6%	28	\$1,280	\$554	\$1,835	\$19,134
Arkansas	9.8%	24	\$1,036	\$593	\$1,629	\$16,666
California	10.8%	9	\$1,839	\$719	\$2,558	\$23,747
Colorado	9.8%	23	\$1,458	\$739	\$2,197	\$22,335
Connecticut	11.3%	5	\$2,221	\$1,075	\$3,296	\$29,266
Delaware	9.1%	40	\$1,278	\$868	\$2,146	\$23,697
Florida	8.5%	45	\$1,313	\$552	\$1,866	\$22,072
Georgia	9.8%	25	\$1,293	\$631	\$1,924	\$19,693
Hawaii	11.4%	4	\$2,125	\$815	\$2,939	\$25,886
Idaho	11.4%	3	\$1,286	\$775	\$2,061	\$18,027
Illinois	9.5%	32	\$1,504	\$718	\$2,223	\$23,351
Indiana	9.6%	31	\$1,264	\$589	\$1,854	\$19,392
Iowa	10.3%	17	\$1,267	\$717	\$1,984	\$19,282
Kansas	9.4%	35	\$1,147	\$751	\$1,897	\$20,131
Kentucky	10.2%	18	\$1,207	\$577	\$1,784	\$17,482
Louisiana	8.2%	47	\$828	\$566	\$1,393	\$17,090
Maine	10.5%	13	\$1,400	\$619	\$2,019	\$19,176
Maryland	10.4%	14	\$1,869	\$782	\$2,651	\$25,462
Massachusetts	10.6%	12	\$1,843	\$834	\$2,678	\$25,269
Michigan	9.6%	29	\$1,431	\$595	\$2,026	\$21,131
Minnesota	10.8%	7	\$1,720	\$699	\$2,419	\$22,334
Mississippi	8.8%	43	\$783	\$525	\$1,308	\$14,925
Missouri	9.1%	38	\$1,153	\$653	\$1,806	\$19,785
Montana	9.9%	22	\$1,069	\$682	\$1,751	\$17,622
Nebraska	10.2%	19	\$1,236	\$794	\$2,030	\$19,930
Nevada	7.0%	49	\$917	\$731	\$1,648	\$23,533
New Hampshire	9.7%	26	\$1,376	\$923	\$2,300	\$23,647
New Jersey	11.6%	2	\$2,168	\$1,011	\$3,179	\$27,494
New Mexico	9.5%	33	\$1,086	\$567	\$1,653	\$17,422
New York	12.4%	1	\$2,432	\$777	\$3,210	\$25,862
North Carolina	10.1%	20	\$1,329	\$622	\$1,952	\$19,374
North Dakota	9.3%	36	\$891	\$750	\$1,641	\$17,677
Ohio	9.7%	27	\$1,396	\$599	\$1,995	\$20,673
Oklahoma	9.6%	30	\$1,064	\$662	\$1,726	\$18,009
Oregon	10.8%	8	\$1,520	\$680	\$2,200	\$20,333
Pennsylvania	10.3%	16	\$1,542	\$732	\$2,274	\$21,987
Rhode Island	10.6%	11	\$1,529	\$773	\$2,302	\$21,667
South Carolina	9.1%	39	\$1,060	\$541	\$1,601	\$17,660
South Dakota	8.8%	42	\$773	\$842	\$1,615	\$18,370
Tennessee	8.4%	46	\$950	\$663	\$1,613	\$19,152
Texas	8.7%	44	\$1,071	\$651	\$1,723	\$19,868
Utah	10.4%	15	\$1,211	\$566	\$1,777	\$17,109
Vermont	10.7%	10	\$1,419	\$723	\$2,142	\$19,990
Virginia	9.4%	34	\$1,504	\$670	\$2,174	\$23,066
Washington	10.0%	21	\$1,614	\$773	\$2,387	\$23,783
West Virginia	9.2%	37	\$1,018	\$509	\$1,528	\$16,537
Wisconsin	11.2%	6	\$1,689	\$610	\$2,299	\$20,541
Wyoming	7.6%	48	\$733	\$798	\$1,531	\$20,247
District of Columbia	11.4%	4	\$2,228	\$1,199	\$3,427	\$30,046

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, the Census Bureau, the Council on State Taxation, the Travel Industry Association, Department of Energy, and others.

# State-Local Tax Burdens, All States

1993

State	Rate	Rank (1 is highest)	Per Capita Taxes Paid to Home State	Per Capita Taxes Paid to Other States	Total State and Local Per Capita Taxes Paid	Per Capita Income
<b>United States</b>	10.2%		\$1,582	\$716	\$2,299	\$22,636
Alabama	9.0%	41	\$1,079	\$593	\$1,672	\$18,664
Alaska	6.4%	50	\$725	\$899	\$1,624	\$25,465
Arizona	9.7%	29	\$1,333	\$571	\$1,904	\$19,718
Arkansas	9.8%	25	\$1,097	\$611	\$1,709	\$17,436
California	10.7%	10	\$1,857	\$739	\$2,595	\$24,195
Colorado	9.8%	28	\$1,501	\$785	\$2,286	\$23,406
Connecticut	11.4%	3	\$2,375	\$1,140	\$3,515	\$30,773
Delaware	9.0%	42	\$1,293	\$877	\$2,170	\$24,234
Florida	8.6%	46	\$1,402	\$577	\$1,979	\$23,066
Georgia	10.0%	22	\$1,401	\$658	\$2,059	\$20,648
Hawaii	11.1%	6	\$2,151	\$817	\$2,968	\$26,796
Idaho	11.2%	5	\$1,304	\$827	\$2,132	\$19,104
Illinois	9.6%	33	\$1,583	\$749	\$2,332	\$24,364
Indiana	9.4%	37	\$1,292	\$620	\$1,912	\$20,320
Iowa	10.5%	15	\$1,380	\$722	\$2,102	\$19,993
Kansas	9.8%	24	\$1,277	\$788	\$2,064	\$20,996
Kentucky	10.1%	20	\$1,251	\$590	\$1,841	\$18,145
Louisiana	8.1%	47	\$858	\$585	\$1,443	\$17,784
Maine	10.6%	13	\$1,469	\$624	\$2,093	\$19,810
Maryland	10.8%	9	\$2,035	\$803	\$2,839	\$26,334
Massachusetts	10.6%	14	\$1,902	\$882	\$2,785	\$26,371
Michigan	9.9%	23	\$1,573	\$612	\$2,184	\$22,071
Minnesota	11.0%	7	\$1,854	\$715	\$2,568	\$23,312
Mississippi	9.4%	36	\$937	\$549	\$1,486	\$15,776
Missouri	9.2%	39	\$1,216	\$683	\$1,899	\$20,634
Montana	9.6%	31	\$1,064	\$702	\$1,765	\$18,370
Nebraska	10.3%	18	\$1,324	\$788	\$2,112	\$20,535
Nevada	7.4%	49	\$1,088	\$773	\$1,861	\$25,031
New Hampshire	9.6%	32	\$1,390	\$958	\$2,347	\$24,524
New Jersey	11.4%	4	\$2,205	\$1,055	\$3,260	\$28,615
New Mexico	9.5%	34	\$1,147	\$583	\$1,729	\$18,129
New York	12.4%	1	\$2,522	\$792	\$3,314	\$26,659
North Carolina	10.2%	19	\$1,422	\$645	\$2,067	\$20,320
North Dakota	9.6%	30	\$1,011	\$777	\$1,788	\$18,593
Ohio	9.8%	26	\$1,485	\$620	\$2,105	\$21,485
Oklahoma	9.8%	27	\$1,139	\$690	\$1,829	\$18,690
Oregon	10.8%	8	\$1,592	\$707	\$2,299	\$21,224
Pennsylvania	10.3%	17	\$1,606	\$757	\$2,363	\$22,843
Rhode Island	10.6%	12	\$1,598	\$808	\$2,406	\$22,621
South Carolina	9.3%	38	\$1,153	\$562	\$1,715	\$18,447
South Dakota	8.8%	43	\$831	\$861	\$1,692	\$19,237
Tennessee	8.8%	44	\$1,070	\$714	\$1,785	\$20,336
Texas	8.8%	45	\$1,126	\$697	\$1,822	\$20,786
Utah	10.5%	16	\$1,290	\$589	\$1,879	\$17,877
Vermont	10.7%	11	\$1,480	\$741	\$2,221	\$20,821
Virginia	9.4%	35	\$1,566	\$699	\$2,265	\$24,008
Washington	10.1%	21	\$1,701	\$808	\$2,509	\$24,758
West Virginia	9.0%	40	\$1,029	\$524	\$1,553	\$17,266
Wisconsin	11.5%	2	\$1,843	\$629	\$2,472	\$21,532
Wyoming	7.5%	48	\$760	\$818	\$1,577	\$21,038
District of Columbia	11.4%	5	\$2,276	\$1,296	\$3,572	\$31,386

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, the Census Bureau, the Council on State Taxation, the Travel Industry Association, Department of Energy, and others.

# State-Local Tax Burdens, All States

1994

State	Rate	Rank (1 is highest)	Per Capita Taxes Paid to Home State	Per Capita Taxes Paid to Other States	Total State and Local Per Capita Taxes Paid	Per Capita Income
<b>United States</b>	10.2%		\$1,651	\$742	\$2,392	\$23,408
Alabama	8.9%	44	\$1,110	\$618	\$1,728	\$19,337
Alaska	6.3%	50	\$735	\$907	\$1,642	\$26,092
Arizona	9.6%	33	\$1,368	\$597	\$1,964	\$20,481
Arkansas	9.9%	27	\$1,151	\$643	\$1,795	\$18,150
California	10.6%	11	\$1,851	\$761	\$2,612	\$24,603
Colorado	9.9%	26	\$1,604	\$831	\$2,434	\$24,552
Connecticut	11.5%	5	\$2,450	\$1,203	\$3,653	\$31,834
Delaware	8.9%	43	\$1,336	\$876	\$2,212	\$24,750
Florida	8.8%	45	\$1,488	\$596	\$2,085	\$23,706
Georgia	10.0%	23	\$1,474	\$687	\$2,161	\$21,553
Hawaii	11.5%	4	\$2,300	\$826	\$3,126	\$27,072
Idaho	11.3%	6	\$1,388	\$882	\$2,269	\$20,077
Illinois	9.7%	32	\$1,682	\$763	\$2,445	\$25,260
Indiana	9.5%	35	\$1,392	\$645	\$2,037	\$21,332
Iowa	10.5%	15	\$1,439	\$719	\$2,159	\$20,637
Kansas	10.1%	22	\$1,407	\$808	\$2,215	\$21,879
Kentucky	10.4%	20	\$1,343	\$611	\$1,954	\$18,876
Louisiana	8.1%	47	\$884	\$610	\$1,494	\$18,552
Maine	10.4%	18	\$1,480	\$646	\$2,126	\$20,459
Maryland	10.9%	9	\$2,125	\$835	\$2,961	\$27,222
Massachusetts	10.7%	10	\$2,019	\$918	\$2,937	\$27,509
Michigan	9.9%	28	\$1,670	\$645	\$2,315	\$23,472
Minnesota	11.0%	7	\$1,907	\$705	\$2,613	\$23,853
Mississippi	9.5%	36	\$1,023	\$583	\$1,606	\$16,828
Missouri	9.3%	37	\$1,297	\$685	\$1,982	\$21,385
Montana	9.7%	31	\$1,127	\$726	\$1,853	\$19,074
Nebraska	10.5%	16	\$1,421	\$816	\$2,236	\$21,382
Nevada	7.3%	49	\$1,105	\$803	\$1,908	\$26,006
New Hampshire	9.0%	40	\$1,263	\$999	\$2,262	\$25,244
New Jersey	11.6%	2	\$2,317	\$1,096	\$3,413	\$29,413
New Mexico	9.7%	30	\$1,235	\$609	\$1,844	\$18,971
New York	12.5%	1	\$2,621	\$806	\$3,427	\$27,315
North Carolina	10.3%	21	\$1,517	\$677	\$2,195	\$21,253
North Dakota	9.8%	29	\$1,099	\$782	\$1,881	\$19,251
Ohio	10.0%	24	\$1,594	\$653	\$2,247	\$22,466
Oklahoma	10.0%	25	\$1,226	\$708	\$1,933	\$19,343
Oregon	10.9%	8	\$1,658	\$752	\$2,410	\$22,161
Pennsylvania	10.4%	19	\$1,658	\$784	\$2,442	\$23,551
Rhode Island	10.6%	12	\$1,625	\$840	\$2,465	\$23,236
South Carolina	9.2%	38	\$1,187	\$586	\$1,774	\$19,206
South Dakota	8.9%	42	\$910	\$902	\$1,812	\$20,269
Tennessee	8.6%	46	\$1,075	\$746	\$1,821	\$21,231
Texas	9.0%	41	\$1,196	\$731	\$1,928	\$21,515
Utah	10.6%	14	\$1,352	\$622	\$1,974	\$18,696
Vermont	10.6%	13	\$1,526	\$758	\$2,284	\$21,574
Virginia	9.6%	34	\$1,649	\$727	\$2,376	\$24,854
Washington	10.4%	17	\$1,818	\$835	\$2,654	\$25,523
West Virginia	9.1%	39	\$1,072	\$547	\$1,619	\$17,801
Wisconsin	11.6%	3	\$1,959	\$653	\$2,612	\$22,519
Wyoming	7.7%	48	\$858	\$835	\$1,693	\$21,854
District of Columbia	11.4%	6	\$2,387	\$1,362	\$3,748	\$32,753

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, the Census Bureau, the Council on State Taxation, the Travel Industry Association, Department of Energy, and others.

# State-Local Tax Burdens, All States

1995

State	Rate	Rank (1 is highest)	Per Capita Taxes Paid to Home State	Per Capita Taxes Paid to Other States	Total State and Local Per Capita Taxes Paid	Per Capita Income
<b>United States</b>	10.2%		\$1,720	\$779	\$2,499	\$24,587
Alabama	8.8%	42	\$1,174	\$638	\$1,812	\$20,536
Alaska	6.3%	50	\$785	\$922	\$1,708	\$26,909
Arizona	9.5%	36	\$1,418	\$633	\$2,051	\$21,698
Arkansas	9.8%	26	\$1,216	\$659	\$1,875	\$19,070
California	10.7%	9	\$1,953	\$797	\$2,749	\$25,632
Colorado	9.7%	28	\$1,654	\$881	\$2,535	\$26,003
Connecticut	11.8%	2	\$2,639	\$1,273	\$3,911	\$33,268
Delaware	9.0%	40	\$1,423	\$910	\$2,333	\$25,906
Florida	8.6%	44	\$1,529	\$624	\$2,153	\$24,895
Georgia	9.9%	25	\$1,526	\$732	\$2,259	\$22,846
Hawaii	11.0%	5	\$2,189	\$838	\$3,026	\$27,508
Idaho	10.9%	7	\$1,434	\$860	\$2,294	\$21,003
Illinois	9.7%	31	\$1,768	\$813	\$2,582	\$26,733
Indiana	9.4%	37	\$1,451	\$668	\$2,120	\$22,490
Iowa	10.5%	13	\$1,530	\$784	\$2,314	\$22,051
Kansas	9.9%	23	\$1,431	\$830	\$2,262	\$22,832
Kentucky	10.5%	14	\$1,462	\$618	\$2,080	\$19,837
Louisiana	8.1%	47	\$945	\$634	\$1,579	\$19,590
Maine	10.4%	16	\$1,557	\$688	\$2,246	\$21,529
Maryland	10.8%	8	\$2,201	\$875	\$3,076	\$28,478
Massachusetts	10.6%	11	\$2,098	\$979	\$3,077	\$29,023
Michigan	9.6%	32	\$1,709	\$700	\$2,409	\$25,057
Minnesota	11.0%	6	\$2,049	\$762	\$2,811	\$25,595
Mississippi	9.5%	34	\$1,089	\$608	\$1,697	\$17,831
Missouri	9.7%	30	\$1,466	\$725	\$2,191	\$22,590
Montana	9.5%	33	\$1,180	\$692	\$1,872	\$19,638
Nebraska	10.2%	19	\$1,475	\$835	\$2,310	\$22,626
Nevada	7.5%	48	\$1,205	\$846	\$2,051	\$27,342
New Hampshire	8.8%	43	\$1,299	\$1,037	\$2,336	\$26,656
New Jersey	11.5%	3	\$2,362	\$1,186	\$3,548	\$30,874
New Mexico	9.5%	35	\$1,284	\$618	\$1,902	\$20,013
New York	12.4%	1	\$2,666	\$859	\$3,526	\$28,412
North Carolina	10.2%	21	\$1,574	\$700	\$2,274	\$22,395
North Dakota	9.8%	27	\$1,195	\$782	\$1,977	\$20,162
Ohio	10.2%	20	\$1,736	\$682	\$2,419	\$23,696
Oklahoma	9.9%	24	\$1,272	\$713	\$1,985	\$20,057
Oregon	10.4%	15	\$1,686	\$765	\$2,452	\$23,498
Pennsylvania	10.4%	17	\$1,732	\$823	\$2,555	\$24,675
Rhode Island	10.7%	10	\$1,707	\$901	\$2,608	\$24,341
South Carolina	9.2%	38	\$1,259	\$619	\$1,878	\$20,340
South Dakota	8.6%	45	\$947	\$866	\$1,813	\$21,027
Tennessee	8.3%	46	\$1,065	\$792	\$1,857	\$22,463
Texas	8.9%	41	\$1,237	\$769	\$2,006	\$22,574
Utah	10.5%	12	\$1,441	\$652	\$2,093	\$19,918
Vermont	10.0%	22	\$1,479	\$775	\$2,254	\$22,549
Virginia	9.7%	29	\$1,761	\$761	\$2,522	\$25,972
Washington	10.3%	18	\$1,897	\$839	\$2,736	\$26,601
West Virginia	9.1%	39	\$1,138	\$568	\$1,706	\$18,668
Wisconsin	11.4%	4	\$2,041	\$688	\$2,729	\$23,860
Wyoming	7.3%	49	\$820	\$829	\$1,649	\$22,706
District of Columbia	11.1%	5	\$2,311	\$1,425	\$3,737	\$33,566

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, the Census Bureau, the Council on State Taxation, the Travel Industry Association, Department of Energy, and others.

# State-Local Tax Burdens, All States

1996

State	Rate	Rank (1 is highest)	Per Capita Taxes Paid to Home State	Per Capita Taxes Paid to Other States	Total State and Local Per Capita Taxes Paid	Per Capita Income
<b>United States</b>	10.0%		\$1,780	\$795	\$2,575	\$25,730
Alabama	8.8%	41	\$1,228	\$645	\$1,873	\$21,344
Alaska	6.2%	50	\$788	\$898	\$1,686	\$27,315
Arizona	9.1%	37	\$1,422	\$646	\$2,068	\$22,729
Arkansas	10.1%	19	\$1,318	\$689	\$2,007	\$19,945
California	10.7%	7	\$2,070	\$812	\$2,883	\$26,911
Colorado	9.5%	31	\$1,709	\$910	\$2,619	\$27,426
Connecticut	11.6%	2	\$2,760	\$1,298	\$4,058	\$35,099
Delaware	8.8%	40	\$1,498	\$895	\$2,393	\$27,093
Florida	8.5%	44	\$1,580	\$643	\$2,222	\$26,198
Georgia	9.9%	23	\$1,615	\$763	\$2,378	\$24,142
Hawaii	11.2%	5	\$2,303	\$813	\$3,117	\$27,739
Idaho	10.7%	8	\$1,480	\$868	\$2,349	\$21,941
Illinois	9.6%	29	\$1,848	\$839	\$2,687	\$28,096
Indiana	9.3%	35	\$1,488	\$679	\$2,167	\$23,275
Iowa	10.1%	17	\$1,524	\$841	\$2,364	\$23,315
Kansas	10.0%	21	\$1,515	\$847	\$2,362	\$23,717
Kentucky	10.4%	12	\$1,516	\$624	\$2,140	\$20,663
Louisiana	8.1%	47	\$1,007	\$655	\$1,662	\$20,529
Maine	10.3%	13	\$1,637	\$664	\$2,301	\$22,446
Maryland	10.5%	10	\$2,224	\$881	\$3,104	\$29,539
Massachusetts	10.5%	11	\$2,224	\$994	\$3,218	\$30,692
Michigan	9.6%	27	\$1,780	\$705	\$2,485	\$25,824
Minnesota	10.9%	6	\$2,179	\$784	\$2,963	\$27,174
Mississippi	9.6%	30	\$1,159	\$624	\$1,784	\$18,658
Missouri	9.5%	32	\$1,493	\$748	\$2,241	\$23,556
Montana	9.1%	38	\$1,152	\$666	\$1,817	\$20,053
Nebraska	10.2%	15	\$1,550	\$926	\$2,477	\$24,301
Nevada	7.4%	48	\$1,262	\$871	\$2,133	\$28,852
New Hampshire	8.2%	46	\$1,248	\$1,059	\$2,306	\$28,158
New Jersey	11.4%	3	\$2,461	\$1,230	\$3,691	\$32,478
New Mexico	9.4%	34	\$1,333	\$616	\$1,949	\$20,715
New York	12.0%	1	\$2,700	\$897	\$3,598	\$29,959
North Carolina	9.9%	22	\$1,597	\$714	\$2,311	\$23,404
North Dakota	9.6%	28	\$1,220	\$820	\$2,041	\$21,223
Ohio	10.2%	16	\$1,813	\$679	\$2,492	\$24,541
Oklahoma	9.8%	26	\$1,312	\$713	\$2,025	\$20,764
Oregon	9.8%	25	\$1,653	\$760	\$2,413	\$24,642
Pennsylvania	10.1%	18	\$1,777	\$831	\$2,608	\$25,724
Rhode Island	10.5%	9	\$1,759	\$916	\$2,675	\$25,397
South Carolina	9.2%	36	\$1,310	\$639	\$1,949	\$21,290
South Dakota	8.5%	43	\$981	\$907	\$1,888	\$22,221
Tennessee	8.2%	45	\$1,119	\$803	\$1,922	\$23,378
Texas	8.6%	42	\$1,258	\$779	\$2,038	\$23,614
Utah	10.2%	14	\$1,498	\$661	\$2,159	\$21,065
Vermont	9.8%	24	\$1,549	\$767	\$2,315	\$23,529
Virginia	9.5%	33	\$1,778	\$774	\$2,551	\$26,985
Washington	10.0%	20	\$1,933	\$842	\$2,775	\$27,799
West Virginia	9.0%	39	\$1,169	\$561	\$1,730	\$19,258
Wisconsin	11.4%	4	\$2,129	\$693	\$2,823	\$24,842
Wyoming	7.4%	49	\$917	\$825	\$1,742	\$23,586
District of Columbia	11.2%	6	\$2,432	\$1,424	\$3,855	\$34,422

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, the Census Bureau, the Council on State Taxation, the Travel Industry Association, Department of Energy, and others.

# State-Local Tax Burdens, All States

1997

State	Rate	Rank (1 is highest)	Per Capita Taxes Paid to Home State	Per Capita Taxes Paid to Other States	Total State and Local Per Capita Taxes Paid	Per Capita Income
<b>United States</b>	9.8%		\$1,857	\$832	\$2,689	\$27,335
Alabama	8.7%	40	\$1,276	\$662	\$1,938	\$22,372
Alaska	6.0%	50	\$781	\$910	\$1,691	\$28,304
Arizona	8.7%	39	\$1,432	\$670	\$2,101	\$24,027
Arkansas	9.9%	20	\$1,367	\$696	\$2,063	\$20,859
California	10.6%	7	\$2,164	\$852	\$3,015	\$28,580
Colorado	9.5%	31	\$1,833	\$947	\$2,780	\$29,311
Connecticut	11.7%	2	\$3,039	\$1,366	\$4,405	\$37,807
Delaware	8.6%	41	\$1,542	\$929	\$2,471	\$28,770
Florida	8.2%	45	\$1,629	\$653	\$2,282	\$27,741
Georgia	9.6%	26	\$1,670	\$787	\$2,457	\$25,566
Hawaii	10.9%	5	\$2,268	\$817	\$3,085	\$28,396
Idaho	10.5%	9	\$1,537	\$843	\$2,380	\$22,678
Illinois	9.4%	35	\$1,915	\$885	\$2,800	\$29,903
Indiana	9.6%	27	\$1,656	\$716	\$2,372	\$24,690
Iowa	10.0%	17	\$1,580	\$896	\$2,476	\$24,785
Kansas	9.8%	23	\$1,583	\$901	\$2,484	\$25,340
Kentucky	10.2%	14	\$1,581	\$656	\$2,237	\$21,925
Louisiana	8.6%	42	\$1,191	\$672	\$1,863	\$21,748
Maine	10.3%	11	\$1,752	\$716	\$2,469	\$24,006
Maryland	10.3%	10	\$2,322	\$903	\$3,226	\$31,239
Massachusetts	10.3%	12	\$2,331	\$1,048	\$3,379	\$32,941
Michigan	9.6%	28	\$1,891	\$729	\$2,620	\$27,345
Minnesota	10.9%	4	\$2,348	\$827	\$3,175	\$29,006
Mississippi	9.4%	34	\$1,189	\$649	\$1,838	\$19,608
Missouri	9.6%	29	\$1,597	\$794	\$2,391	\$25,013
Montana	9.1%	36	\$1,239	\$681	\$1,920	\$21,154
Nebraska	10.2%	13	\$1,678	\$954	\$2,632	\$25,762
Nevada	7.2%	48	\$1,310	\$905	\$2,215	\$30,571
New Hampshire	8.0%	47	\$1,284	\$1,125	\$2,409	\$30,211
New Jersey	10.8%	6	\$2,427	\$1,288	\$3,715	\$34,510
New Mexico	9.4%	32	\$1,405	\$630	\$2,035	\$21,593
New York	11.7%	1	\$2,769	\$959	\$3,728	\$31,942
North Carolina	9.7%	24	\$1,686	\$728	\$2,414	\$24,828
North Dakota	9.5%	30	\$1,314	\$815	\$2,128	\$22,348
Ohio	9.9%	19	\$1,866	\$711	\$2,576	\$26,031
Oklahoma	9.8%	22	\$1,392	\$763	\$2,155	\$21,976
Oregon	9.9%	18	\$1,816	\$789	\$2,605	\$26,275
Pennsylvania	10.0%	16	\$1,868	\$858	\$2,726	\$27,244
Rhode Island	10.5%	8	\$1,887	\$953	\$2,841	\$26,977
South Carolina	9.1%	37	\$1,376	\$669	\$2,045	\$22,543
South Dakota	8.4%	44	\$1,014	\$968	\$1,982	\$23,691
Tennessee	8.1%	46	\$1,174	\$830	\$2,004	\$24,610
Texas	8.4%	43	\$1,297	\$846	\$2,142	\$25,394
Utah	10.2%	15	\$1,588	\$700	\$2,288	\$22,497
Vermont	9.9%	21	\$1,664	\$804	\$2,468	\$25,041
Virginia	9.4%	33	\$1,889	\$800	\$2,689	\$28,572
Washington	9.6%	25	\$2,003	\$872	\$2,875	\$29,794
West Virginia	9.0%	38	\$1,232	\$580	\$1,812	\$20,235
Wisconsin	11.0%	3	\$2,194	\$726	\$2,920	\$26,433
Wyoming	7.2%	49	\$946	\$896	\$1,841	\$25,533
District of Columbia	11.1%	3	\$2,614	\$1,505	\$4,118	\$36,953

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, the Census Bureau, the Council on State Taxation, the Travel Industry Association, Department of Energy, and others.

# State-Local Tax Burdens, All States

1998

State	Rate	Rank (1 is highest)	Per Capita Taxes Paid to Home State	Per Capita Taxes Paid to Other States	Total State and Local Per Capita Taxes Paid	Per Capita Income
<b>United States</b>	9.7%		\$1,967	\$859	\$2,825	\$29,103
Alabama	8.6%	41	\$1,333	\$678	\$2,011	\$23,513
Alaska	6.1%	50	\$860	\$935	\$1,795	\$29,661
Arizona	8.6%	40	\$1,491	\$699	\$2,190	\$25,543
Arkansas	9.7%	21	\$1,439	\$689	\$2,128	\$21,913
California	10.6%	7	\$2,353	\$884	\$3,238	\$30,569
Colorado	9.3%	31	\$1,944	\$978	\$2,922	\$31,515
Connecticut	11.4%	1	\$3,216	\$1,454	\$4,670	\$40,839
Delaware	8.7%	39	\$1,677	\$953	\$2,630	\$30,336
Florida	8.1%	45	\$1,707	\$664	\$2,371	\$29,447
Georgia	9.5%	26	\$1,778	\$799	\$2,577	\$27,012
Hawaii	10.7%	6	\$2,316	\$821	\$3,136	\$29,181
Idaho	10.4%	10	\$1,619	\$847	\$2,466	\$23,677
Illinois	9.1%	34	\$2,009	\$904	\$2,912	\$31,865
Indiana	9.0%	37	\$1,630	\$735	\$2,366	\$26,248
Iowa	9.7%	23	\$1,646	\$873	\$2,519	\$26,098
Kansas	9.9%	16	\$1,743	\$923	\$2,666	\$27,029
Kentucky	10.0%	14	\$1,653	\$677	\$2,329	\$23,199
Louisiana	8.3%	43	\$1,221	\$678	\$1,899	\$22,984
Maine	10.8%	5	\$2,032	\$728	\$2,760	\$25,555
Maryland	10.4%	11	\$2,495	\$931	\$3,426	\$33,034
Massachusetts	10.1%	13	\$2,504	\$1,075	\$3,579	\$35,339
Michigan	9.5%	28	\$1,994	\$756	\$2,750	\$29,035
Minnesota	10.5%	8	\$2,405	\$856	\$3,261	\$30,963
Mississippi	9.2%	33	\$1,247	\$662	\$1,909	\$20,682
Missouri	9.5%	27	\$1,685	\$820	\$2,505	\$26,438
Montana	9.1%	36	\$1,324	\$712	\$2,036	\$22,488
Nebraska	9.7%	22	\$1,712	\$926	\$2,638	\$27,193
Nevada	7.0%	49	\$1,301	\$940	\$2,241	\$32,190
New Hampshire	7.7%	47	\$1,301	\$1,184	\$2,485	\$32,160
New Jersey	10.9%	4	\$2,665	\$1,344	\$4,008	\$36,855
New Mexico	9.6%	25	\$1,532	\$652	\$2,184	\$22,738
New York	11.4%	2	\$2,883	\$1,012	\$3,895	\$34,155
North Carolina	9.7%	20	\$1,815	\$738	\$2,554	\$26,260
North Dakota	9.3%	32	\$1,384	\$802	\$2,186	\$23,581
Ohio	9.8%	17	\$1,979	\$732	\$2,712	\$27,648
Oklahoma	9.8%	18	\$1,478	\$796	\$2,274	\$23,211
Oregon	9.6%	24	\$1,852	\$808	\$2,661	\$27,668
Pennsylvania	9.9%	15	\$1,980	\$891	\$2,871	\$28,983
Rhode Island	10.5%	9	\$2,023	\$984	\$3,006	\$28,606
South Carolina	9.1%	35	\$1,476	\$680	\$2,156	\$23,743
South Dakota	8.3%	42	\$1,111	\$972	\$2,083	\$25,058
Tennessee	8.0%	46	\$1,229	\$852	\$2,081	\$25,901
Texas	8.2%	44	\$1,365	\$889	\$2,254	\$27,446
Utah	10.3%	12	\$1,730	\$731	\$2,462	\$23,836
Vermont	9.7%	19	\$1,776	\$833	\$2,609	\$26,766
Virginia	9.4%	29	\$2,032	\$825	\$2,857	\$30,351
Washington	9.3%	30	\$2,092	\$890	\$2,981	\$32,016
West Virginia	8.9%	38	\$1,290	\$602	\$1,892	\$21,212
Wisconsin	11.0%	3	\$2,339	\$750	\$3,089	\$28,200
Wyoming	7.2%	48	\$1,058	\$942	\$2,001	\$27,807
District of Columbia	11.3%	3	\$2,883	\$1,585	\$4,468	\$39,523

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, the Census Bureau, the Council on State Taxation, the Travel Industry Association, Department of Energy, and others.

# State-Local Tax Burdens, All States

1999

State	Rate	Rank (1 is highest)	Per Capita Taxes Paid to Home State	Per Capita Taxes Paid to Other States	Total State and Local Per Capita Taxes Paid	Per Capita Income
<b>United States</b>	9.6%		\$2,059	\$883	\$2,941	\$30,798
Alabama	8.5%	40	\$1,387	\$717	\$2,104	\$24,633
Alaska	6.0%	50	\$888	\$922	\$1,810	\$30,406
Arizona	8.6%	39	\$1,605	\$720	\$2,325	\$27,025
Arkansas	9.6%	19	\$1,487	\$695	\$2,182	\$22,843
California	10.3%	9	\$2,479	\$921	\$3,399	\$32,905
Colorado	9.2%	31	\$2,098	\$1,027	\$3,125	\$33,786
Connecticut	11.1%	2	\$3,301	\$1,512	\$4,813	\$43,439
Delaware	8.5%	41	\$1,684	\$1,004	\$2,688	\$31,627
Florida	8.0%	45	\$1,779	\$700	\$2,479	\$31,068
Georgia	9.5%	21	\$1,894	\$829	\$2,723	\$28,786
Hawaii	10.4%	6	\$2,315	\$823	\$3,138	\$30,074
Idaho	10.4%	7	\$1,709	\$893	\$2,602	\$24,947
Illinois	9.0%	35	\$2,095	\$913	\$3,008	\$33,592
Indiana	8.9%	36	\$1,716	\$739	\$2,455	\$27,599
Iowa	9.2%	33	\$1,659	\$839	\$2,498	\$27,173
Kansas	9.4%	27	\$1,717	\$934	\$2,651	\$28,251
Kentucky	9.8%	13	\$1,713	\$681	\$2,394	\$24,323
Louisiana	8.3%	42	\$1,296	\$681	\$1,977	\$23,683
Maine	10.5%	5	\$2,092	\$749	\$2,841	\$27,092
Maryland	10.1%	12	\$2,558	\$957	\$3,515	\$34,885
Massachusetts	9.6%	17	\$2,548	\$1,111	\$3,658	\$38,074
Michigan	9.4%	24	\$2,105	\$773	\$2,878	\$30,604
Minnesota	10.4%	8	\$2,521	\$892	\$3,413	\$32,939
Mississippi	9.4%	23	\$1,349	\$682	\$2,031	\$21,596
Missouri	9.4%	26	\$1,777	\$831	\$2,608	\$27,760
Montana	8.9%	37	\$1,343	\$741	\$2,085	\$23,529
Nebraska	9.3%	28	\$1,748	\$920	\$2,668	\$28,603
Nevada	6.8%	49	\$1,343	\$962	\$2,305	\$34,001
New Hampshire	7.6%	47	\$1,381	\$1,225	\$2,606	\$34,324
New Jersey	10.7%	4	\$2,790	\$1,392	\$4,182	\$39,111
New Mexico	9.3%	29	\$1,533	\$656	\$2,188	\$23,520
New York	11.3%	1	\$3,044	\$1,037	\$4,081	\$36,138
North Carolina	9.6%	18	\$1,891	\$751	\$2,642	\$27,507
North Dakota	9.3%	30	\$1,450	\$865	\$2,315	\$24,990
Ohio	9.8%	16	\$2,076	\$750	\$2,826	\$28,985
Oklahoma	9.8%	14	\$1,572	\$804	\$2,376	\$24,186
Oregon	9.4%	22	\$1,904	\$811	\$2,714	\$28,746
Pennsylvania	9.8%	15	\$2,077	\$915	\$2,992	\$30,552
Rhode Island	10.3%	10	\$2,093	\$999	\$3,091	\$29,960
South Carolina	9.1%	34	\$1,586	\$708	\$2,294	\$25,117
South Dakota	8.0%	44	\$1,141	\$975	\$2,116	\$26,472
Tennessee	7.9%	46	\$1,264	\$892	\$2,157	\$27,230
Texas	8.1%	43	\$1,438	\$911	\$2,348	\$29,015
Utah	10.2%	11	\$1,819	\$741	\$2,560	\$24,980
Vermont	9.5%	20	\$1,847	\$865	\$2,713	\$28,460
Virginia	9.4%	25	\$2,187	\$850	\$3,036	\$32,302
Washington	8.8%	38	\$2,133	\$911	\$3,044	\$34,463
West Virginia	9.2%	32	\$1,436	\$606	\$2,042	\$22,100
Wisconsin	10.8%	3	\$2,434	\$774	\$3,209	\$29,755
Wyoming	6.8%	48	\$1,087	\$955	\$2,042	\$29,833
District of Columbia	11.2%	2	\$3,004	\$1,632	\$4,637	\$41,331

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, the Census Bureau, the Council on State Taxation, the Travel Industry Association, Department of Energy, and others.

# State-Local Tax Burdens, All States

2000

State	Rate	Rank (1 is highest)	Per Capita Taxes Paid to Home State	Per Capita Taxes Paid to Other States	Total State and Local Per Capita Taxes Paid	Per Capita Income
<b>United States</b>	9.5%		\$2,191	\$919	\$3,110	\$32,707
Alabama	8.6%	39	\$1,468	\$728	\$2,196	\$25,644
Alaska	5.8%	50	\$913	\$936	\$1,848	\$31,752
Arizona	8.7%	38	\$1,717	\$756	\$2,472	\$28,557
Arkansas	9.6%	18	\$1,566	\$695	\$2,261	\$23,660
California	10.5%	4	\$2,821	\$949	\$3,770	\$35,935
Colorado	9.1%	34	\$2,231	\$1,115	\$3,346	\$36,811
Connecticut	10.9%	3	\$3,458	\$1,626	\$5,084	\$46,806
Delaware	8.5%	41	\$1,703	\$1,126	\$2,829	\$33,282
Florida	7.9%	44	\$1,846	\$741	\$2,586	\$32,603
Georgia	9.5%	19	\$2,029	\$862	\$2,891	\$30,346
Hawaii	10.3%	7	\$2,417	\$858	\$3,275	\$31,885
Idaho	10.4%	6	\$1,826	\$922	\$2,748	\$26,504
Illinois	8.9%	35	\$2,195	\$935	\$3,131	\$35,355
Indiana	8.9%	36	\$1,787	\$767	\$2,554	\$28,862
Iowa	9.3%	28	\$1,775	\$844	\$2,619	\$28,273
Kansas	9.3%	26	\$1,794	\$946	\$2,739	\$29,446
Kentucky	9.8%	14	\$1,788	\$724	\$2,512	\$25,694
Louisiana	8.3%	42	\$1,334	\$699	\$2,033	\$24,504
Maine	10.3%	9	\$2,186	\$773	\$2,959	\$28,852
Maryland	10.2%	12	\$2,803	\$1,014	\$3,817	\$37,352
Massachusetts	9.3%	27	\$2,748	\$1,174	\$3,923	\$42,264
Michigan	9.4%	24	\$2,219	\$805	\$3,024	\$32,300
Minnesota	10.2%	11	\$2,649	\$914	\$3,563	\$34,815
Mississippi	9.2%	29	\$1,386	\$691	\$2,077	\$22,454
Missouri	9.2%	31	\$1,819	\$862	\$2,681	\$29,076
Montana	8.7%	37	\$1,384	\$749	\$2,133	\$24,524
Nebraska	9.4%	22	\$1,914	\$913	\$2,827	\$29,932
Nevada	6.8%	49	\$1,423	\$979	\$2,401	\$35,394
New Hampshire	7.3%	47	\$1,433	\$1,313	\$2,746	\$37,448
New Jersey	10.4%	5	\$2,900	\$1,455	\$4,355	\$41,750
New Mexico	9.3%	25	\$1,587	\$653	\$2,240	\$24,053
New York	11.2%	1	\$3,194	\$1,064	\$4,257	\$38,125
North Carolina	9.5%	20	\$1,961	\$774	\$2,735	\$28,823
North Dakota	9.2%	30	\$1,548	\$873	\$2,421	\$26,183
Ohio	9.9%	13	\$2,242	\$781	\$3,024	\$30,396
Oklahoma	9.7%	15	\$1,607	\$859	\$2,466	\$25,549
Oregon	9.6%	17	\$2,071	\$849	\$2,920	\$30,502
Pennsylvania	9.6%	16	\$2,155	\$943	\$3,098	\$32,129
Rhode Island	10.2%	10	\$2,212	\$1,054	\$3,266	\$31,874
South Carolina	9.1%	33	\$1,658	\$746	\$2,403	\$26,390
South Dakota	7.8%	46	\$1,192	\$975	\$2,167	\$27,922
Tennessee	7.8%	45	\$1,301	\$918	\$2,220	\$28,410
Texas	8.0%	43	\$1,504	\$974	\$2,478	\$30,886
Utah	10.3%	8	\$1,926	\$768	\$2,694	\$26,257
Vermont	9.5%	21	\$1,974	\$914	\$2,888	\$30,543
Virginia	9.4%	23	\$2,332	\$888	\$3,220	\$34,233
Washington	8.5%	40	\$2,209	\$961	\$3,170	\$37,189
West Virginia	9.2%	32	\$1,491	\$626	\$2,118	\$23,095
Wisconsin	10.9%	2	\$2,623	\$796	\$3,419	\$31,316
Wyoming	6.9%	48	\$1,212	\$1,036	\$2,248	\$32,426
District of Columbia	11.2%	1	\$3,282	\$1,671	\$4,953	\$44,321

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, the Census Bureau, the Council on State Taxation, the Travel Industry Association, Department of Energy, and others.

# State-Local Tax Burdens, All States

2001

State	Rate	Rank (1 is highest)	Per Capita Taxes Paid to Home State	Per Capita Taxes Paid to Other States	Total State and Local Per Capita Taxes Paid	Per Capita Income
<b>United States</b>	9.5%		\$2,283	\$925	\$3,209	\$33,725
Alabama	8.7%	38	\$1,573	\$736	\$2,309	\$26,421
Alaska	5.8%	50	\$956	\$983	\$1,940	\$33,208
Arizona	8.7%	39	\$1,767	\$768	\$2,535	\$29,209
Arkansas	9.5%	21	\$1,640	\$689	\$2,329	\$24,464
California	10.8%	2	\$3,036	\$946	\$3,983	\$37,024
Colorado	9.1%	31	\$2,330	\$1,169	\$3,499	\$38,621
Connecticut	10.7%	3	\$3,480	\$1,722	\$5,202	\$48,713
Delaware	8.4%	42	\$1,710	\$1,214	\$2,924	\$34,638
Florida	7.8%	45	\$1,865	\$726	\$2,591	\$33,278
Georgia	9.6%	14	\$2,143	\$865	\$3,008	\$31,170
Hawaii	10.4%	7	\$2,558	\$819	\$3,377	\$32,622
Idaho	10.5%	4	\$1,938	\$932	\$2,871	\$27,226
Illinois	8.8%	35	\$2,261	\$924	\$3,185	\$36,145
Indiana	8.8%	36	\$1,832	\$768	\$2,600	\$29,508
Iowa	9.2%	28	\$1,820	\$832	\$2,651	\$28,882
Kansas	9.3%	26	\$1,879	\$955	\$2,834	\$30,361
Kentucky	9.6%	17	\$1,829	\$733	\$2,561	\$26,641
Louisiana	8.6%	41	\$1,473	\$728	\$2,201	\$25,711
Maine	10.3%	9	\$2,287	\$781	\$3,068	\$29,801
Maryland	10.2%	11	\$2,928	\$1,047	\$3,975	\$39,078
Massachusetts	9.4%	23	\$2,968	\$1,210	\$4,178	\$44,218
Michigan	9.3%	25	\$2,243	\$820	\$3,062	\$32,776
Minnesota	10.2%	12	\$2,742	\$903	\$3,645	\$35,887
Mississippi	9.1%	30	\$1,423	\$683	\$2,106	\$23,165
Missouri	9.2%	27	\$1,888	\$864	\$2,751	\$29,907
Montana	8.7%	40	\$1,444	\$790	\$2,234	\$25,797
Nebraska	9.6%	19	\$2,026	\$897	\$2,923	\$30,587
Nevada	6.8%	49	\$1,455	\$949	\$2,404	\$35,575
New Hampshire	7.3%	47	\$1,483	\$1,339	\$2,821	\$38,617
New Jersey	10.5%	5	\$3,076	\$1,489	\$4,564	\$43,375
New Mexico	8.9%	34	\$1,601	\$697	\$2,298	\$25,812
New York	11.0%	1	\$3,280	\$1,049	\$4,328	\$39,524
North Carolina	9.5%	22	\$2,023	\$785	\$2,808	\$29,641
North Dakota	8.9%	33	\$1,548	\$887	\$2,435	\$27,241
Ohio	9.9%	13	\$2,305	\$777	\$3,081	\$31,008
Oklahoma	9.6%	18	\$1,692	\$922	\$2,614	\$27,309
Oregon	9.6%	15	\$2,144	\$861	\$3,005	\$31,164
Pennsylvania	9.5%	20	\$2,218	\$927	\$3,146	\$33,025
Rhode Island	10.5%	6	\$2,414	\$1,103	\$3,516	\$33,418
South Carolina	9.1%	32	\$1,707	\$748	\$2,454	\$27,120
South Dakota	7.8%	46	\$1,254	\$968	\$2,222	\$28,655
Tennessee	7.8%	44	\$1,362	\$920	\$2,282	\$29,151
Texas	8.1%	43	\$1,605	\$988	\$2,593	\$32,084
Utah	10.2%	10	\$1,965	\$792	\$2,757	\$27,019
Vermont	9.6%	16	\$2,138	\$920	\$3,057	\$31,730
Virginia	9.4%	24	\$2,438	\$926	\$3,363	\$35,756
Washington	8.8%	37	\$2,289	\$965	\$3,253	\$37,095
West Virginia	9.1%	29	\$1,568	\$648	\$2,216	\$24,279
Wisconsin	10.3%	8	\$2,538	\$797	\$3,335	\$32,247
Wyoming	6.9%	48	\$1,248	\$1,097	\$2,345	\$34,084
District of Columbia	10.9%	2	\$3,404	\$1,748	\$5,152	\$47,210

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, the Census Bureau, the Council on State Taxation, the Travel Industry Association, Department of Energy, and others.

# State-Local Tax Burdens, All States

2002

State	Rate	Rank (1 is highest)	Per Capita Taxes Paid to Home State	Per Capita Taxes Paid to Other States	Total State and Local Per Capita Taxes Paid	Per Capita Income
<b>United States</b>	9.5%		\$2,232	\$935	\$3,167	\$33,172
Alabama	8.6%	40	\$1,543	\$769	\$2,312	\$26,837
Alaska	5.9%	50	\$958	\$1,052	\$2,010	\$33,874
Arizona	8.8%	36	\$1,778	\$782	\$2,560	\$28,956
Arkansas	9.6%	16	\$1,700	\$694	\$2,394	\$24,827
California	10.4%	5	\$2,745	\$949	\$3,694	\$35,371
Colorado	9.3%	26	\$2,248	\$1,215	\$3,463	\$37,352
Connecticut	10.8%	2	\$3,334	\$1,752	\$5,086	\$46,930
Delaware	8.5%	41	\$1,721	\$1,251	\$2,972	\$34,984
Florida	8.0%	44	\$1,903	\$727	\$2,630	\$32,866
Georgia	9.5%	21	\$2,024	\$879	\$2,903	\$30,692
Hawaii	10.1%	9	\$2,499	\$804	\$3,303	\$32,542
Idaho	10.0%	13	\$1,767	\$940	\$2,707	\$26,980
Illinois	9.1%	30	\$2,281	\$928	\$3,209	\$35,399
Indiana	8.8%	37	\$1,817	\$771	\$2,588	\$29,324
Iowa	9.1%	29	\$1,811	\$822	\$2,633	\$29,032
Kansas	9.3%	24	\$1,866	\$953	\$2,820	\$30,333
Kentucky	9.7%	14	\$1,870	\$725	\$2,596	\$26,673
Louisiana	8.6%	39	\$1,512	\$761	\$2,273	\$26,362
Maine	10.3%	8	\$2,270	\$800	\$3,070	\$29,886
Maryland	10.4%	6	\$2,981	\$1,099	\$4,081	\$39,178
Massachusetts	9.3%	25	\$2,690	\$1,223	\$3,912	\$42,107
Michigan	9.3%	23	\$2,176	\$854	\$3,030	\$32,432
Minnesota	10.1%	12	\$2,651	\$903	\$3,554	\$35,351
Mississippi	9.1%	32	\$1,419	\$707	\$2,125	\$23,465
Missouri	9.2%	27	\$1,893	\$861	\$2,754	\$29,825
Montana	8.3%	43	\$1,381	\$815	\$2,196	\$26,367
Nebraska	9.6%	19	\$2,028	\$887	\$2,915	\$30,488
Nevada	7.0%	49	\$1,492	\$923	\$2,415	\$34,545
New Hampshire	7.5%	46	\$1,511	\$1,301	\$2,811	\$37,269
New Jersey	10.7%	3	\$3,032	\$1,509	\$4,541	\$42,601
New Mexico	8.9%	34	\$1,645	\$739	\$2,385	\$26,794
New York	11.2%	1	\$3,252	\$1,055	\$4,307	\$38,547
North Carolina	9.6%	18	\$2,021	\$782	\$2,804	\$29,212
North Dakota	8.7%	38	\$1,545	\$829	\$2,373	\$27,180
Ohio	10.1%	11	\$2,346	\$779	\$3,125	\$30,916
Oklahoma	9.7%	15	\$1,725	\$938	\$2,663	\$27,481
Oregon	9.2%	28	\$1,954	\$858	\$2,812	\$30,615
Pennsylvania	9.6%	17	\$2,232	\$935	\$3,167	\$32,850
Rhode Island	10.3%	7	\$2,344	\$1,099	\$3,443	\$33,367
South Carolina	8.8%	35	\$1,642	\$752	\$2,394	\$27,054
South Dakota	7.5%	47	\$1,240	\$908	\$2,148	\$28,490
Tennessee	7.9%	45	\$1,331	\$965	\$2,297	\$29,229
Texas	8.4%	42	\$1,645	\$981	\$2,626	\$31,339
Utah	10.1%	10	\$1,906	\$824	\$2,729	\$26,974
Vermont	9.5%	20	\$2,069	\$923	\$2,992	\$31,561
Virginia	9.4%	22	\$2,403	\$968	\$3,371	\$35,818
Washington	8.9%	33	\$2,253	\$975	\$3,228	\$36,208
West Virginia	9.1%	31	\$1,602	\$673	\$2,275	\$25,110
Wisconsin	10.5%	4	\$2,555	\$817	\$3,372	\$32,221
Wyoming	7.2%	48	\$1,348	\$1,111	\$2,459	\$34,200
District of Columbia	10.7%	3	\$3,237	\$1,843	\$5,080	\$47,535

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, the Census Bureau, the Council on State Taxation, the Travel Industry Association, Department of Energy, and others.

# State-Local Tax Burdens, All States

2003

State	Rate	Rank (1 is highest)	Per Capita Taxes Paid to Home State	Per Capita Taxes Paid to Other States	Total State and Local Per Capita Taxes Paid	Per Capita Income
<b>United States</b>	9.7%		\$2,316	\$952	\$3,268	\$33,644
Alabama	8.4%	43	\$1,539	\$801	\$2,340	\$27,700
Alaska	6.0%	50	\$1,023	\$1,044	\$2,067	\$34,507
Arizona	8.9%	38	\$1,835	\$796	\$2,631	\$29,397
Arkansas	9.6%	21	\$1,713	\$727	\$2,439	\$25,527
California	10.5%	6	\$2,782	\$965	\$3,746	\$35,805
Colorado	9.3%	27	\$2,226	\$1,210	\$3,436	\$37,075
Connecticut	11.2%	2	\$3,497	\$1,733	\$5,230	\$46,730
Delaware	9.0%	36	\$1,930	\$1,271	\$3,201	\$35,399
Florida	8.3%	44	\$2,028	\$746	\$2,774	\$33,512
Georgia	9.4%	26	\$2,006	\$878	\$2,885	\$30,660
Hawaii	10.2%	9	\$2,607	\$828	\$3,435	\$33,660
Idaho	10.1%	14	\$1,821	\$953	\$2,774	\$27,554
Illinois	9.2%	29	\$2,344	\$968	\$3,312	\$36,004
Indiana	9.1%	32	\$1,957	\$808	\$2,765	\$30,227
Iowa	9.1%	33	\$1,846	\$854	\$2,700	\$29,735
Kansas	9.7%	17	\$2,002	\$999	\$3,001	\$31,037
Kentucky	9.9%	16	\$1,944	\$733	\$2,677	\$27,138
Louisiana	8.8%	40	\$1,584	\$786	\$2,370	\$26,870
Maine	10.4%	8	\$2,370	\$811	\$3,181	\$30,606
Maryland	10.4%	7	\$3,053	\$1,129	\$4,182	\$40,065
Massachusetts	9.6%	18	\$2,816	\$1,237	\$4,053	\$42,112
Michigan	9.6%	22	\$2,292	\$872	\$3,164	\$33,126
Minnesota	10.1%	12	\$2,732	\$945	\$3,677	\$36,390
Mississippi	9.2%	31	\$1,477	\$732	\$2,208	\$24,091
Missouri	9.2%	28	\$1,919	\$887	\$2,806	\$30,452
Montana	8.5%	42	\$1,485	\$835	\$2,320	\$27,392
Nebraska	10.1%	13	\$2,241	\$948	\$3,189	\$31,640
Nevada	7.2%	48	\$1,625	\$914	\$2,539	\$35,264
New Hampshire	7.9%	46	\$1,627	\$1,326	\$2,953	\$37,466
New Jersey	10.9%	3	\$3,153	\$1,501	\$4,655	\$42,755
New Mexico	8.9%	39	\$1,639	\$745	\$2,384	\$26,761
New York	11.8%	1	\$3,489	\$1,063	\$4,552	\$38,524
North Carolina	9.6%	19	\$2,050	\$776	\$2,827	\$29,454
North Dakota	9.0%	37	\$1,624	\$950	\$2,574	\$28,736
Ohio	10.2%	10	\$2,414	\$800	\$3,214	\$31,630
Oklahoma	9.5%	24	\$1,688	\$928	\$2,615	\$27,651
Oregon	9.6%	20	\$2,121	\$863	\$2,984	\$31,167
Pennsylvania	9.9%	15	\$2,373	\$966	\$3,339	\$33,709
Rhode Island	10.6%	5	\$2,517	\$1,128	\$3,645	\$34,432
South Carolina	9.1%	34	\$1,731	\$768	\$2,499	\$27,577
South Dakota	7.8%	47	\$1,329	\$994	\$2,323	\$29,868
Tennessee	8.2%	45	\$1,469	\$995	\$2,464	\$30,006
Texas	8.5%	41	\$1,698	\$993	\$2,690	\$31,505
Utah	10.1%	11	\$1,928	\$818	\$2,746	\$27,108
Vermont	9.5%	23	\$2,110	\$930	\$3,039	\$32,086
Virginia	9.4%	25	\$2,476	\$984	\$3,461	\$36,634
Washington	9.0%	35	\$2,329	\$984	\$3,313	\$36,621
West Virginia	9.2%	30	\$1,665	\$689	\$2,354	\$25,641
Wisconsin	10.7%	4	\$2,674	\$839	\$3,513	\$32,887
Wyoming	7.2%	49	\$1,391	\$1,131	\$2,521	\$35,120
District of Columbia	10.5%	6	\$3,245	\$1,899	\$5,143	\$48,773

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, the Census Bureau, the Council on State Taxation, the Travel Industry Association, Department of Energy, and others.

# State-Local Tax Burdens, All States

2004

State	Rate	Rank (1 is highest)	Per Capita Taxes Paid to Home State	Per Capita Taxes Paid to Other States	Total State and Local Per Capita Taxes Paid	Per Capita Income
<b>United States</b>	9.8%		\$2,450	\$1,028	\$3,478	\$35,576
Alabama	8.4%	42	\$1,607	\$871	\$2,477	\$29,330
Alaska	5.7%	50	\$949	\$1,104	\$2,052	\$35,793
Arizona	8.9%	39	\$1,952	\$842	\$2,794	\$31,302
Arkansas	9.7%	22	\$1,805	\$814	\$2,619	\$27,132
California	10.5%	7	\$2,964	\$1,035	\$3,999	\$38,091
Colorado	9.2%	33	\$2,298	\$1,289	\$3,586	\$38,861
Connecticut	11.4%	2	\$3,783	\$1,859	\$5,642	\$49,643
Delaware	9.4%	30	\$2,133	\$1,390	\$3,523	\$37,607
Florida	8.3%	44	\$2,189	\$805	\$2,994	\$36,275
Georgia	9.5%	26	\$2,087	\$932	\$3,019	\$31,806
Hawaii	10.1%	14	\$2,732	\$896	\$3,628	\$35,990
Idaho	10.3%	10	\$2,001	\$1,008	\$3,008	\$29,195
Illinois	9.3%	31	\$2,461	\$1,056	\$3,517	\$37,953
Indiana	9.1%	37	\$1,998	\$883	\$2,882	\$31,622
Iowa	9.4%	29	\$1,999	\$968	\$2,967	\$31,592
Kansas	10.0%	15	\$2,172	\$1,090	\$3,262	\$32,460
Kentucky	9.7%	19	\$1,964	\$791	\$2,756	\$28,362
Louisiana	8.8%	40	\$1,620	\$854	\$2,474	\$28,163
Maine	10.8%	5	\$2,625	\$877	\$3,503	\$32,324
Maryland	10.5%	8	\$3,253	\$1,218	\$4,471	\$42,699
Massachusetts	9.8%	18	\$3,061	\$1,335	\$4,396	\$44,678
Michigan	9.6%	24	\$2,358	\$919	\$3,278	\$34,273
Minnesota	9.9%	17	\$2,757	\$1,028	\$3,785	\$38,406
Mississippi	9.2%	32	\$1,527	\$803	\$2,330	\$25,235
Missouri	9.4%	28	\$2,030	\$958	\$2,989	\$31,821
Montana	8.7%	41	\$1,636	\$924	\$2,559	\$29,392
Nebraska	10.4%	9	\$2,402	\$1,064	\$3,466	\$33,453
Nevada	7.3%	48	\$1,860	\$988	\$2,848	\$39,076
New Hampshire	7.9%	46	\$1,680	\$1,433	\$3,114	\$39,612
New Jersey	11.2%	3	\$3,408	\$1,637	\$5,045	\$45,157
New Mexico	9.1%	35	\$1,779	\$803	\$2,582	\$28,304
New York	12.0%	1	\$3,802	\$1,139	\$4,941	\$41,248
North Carolina	9.7%	20	\$2,165	\$832	\$2,997	\$30,946
North Dakota	9.0%	38	\$1,699	\$1,060	\$2,759	\$30,828
Ohio	10.3%	11	\$2,526	\$851	\$3,378	\$32,833
Oklahoma	9.6%	23	\$1,795	\$1,037	\$2,833	\$29,510
Oregon	9.7%	21	\$2,242	\$927	\$3,169	\$32,831
Pennsylvania	10.1%	13	\$2,535	\$1,053	\$3,588	\$35,559
Rhode Island	11.0%	4	\$2,800	\$1,238	\$4,038	\$36,714
South Carolina	9.2%	34	\$1,837	\$831	\$2,668	\$28,953
South Dakota	7.8%	47	\$1,357	\$1,178	\$2,535	\$32,490
Tennessee	8.2%	45	\$1,538	\$1,061	\$2,599	\$31,656
Texas	8.3%	43	\$1,687	\$1,082	\$2,769	\$33,165
Utah	10.3%	12	\$2,031	\$864	\$2,895	\$28,242
Vermont	10.0%	16	\$2,410	\$1,014	\$3,425	\$34,325
Virginia	9.5%	25	\$2,651	\$1,067	\$3,718	\$38,942
Washington	9.1%	36	\$2,459	\$1,043	\$3,502	\$38,398
West Virginia	9.4%	27	\$1,756	\$744	\$2,500	\$26,551
Wisconsin	10.7%	6	\$2,788	\$894	\$3,681	\$34,283
Wyoming	6.9%	49	\$1,376	\$1,253	\$2,629	\$38,330
District of Columbia	11.0%	4	\$3,797	\$2,131	\$5,928	\$53,689

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, the Census Bureau, the Council on State Taxation, the Travel Industry Association, Department of Energy, and others.

# State-Local Tax Burdens, All States

2005

State	Rate	Rank (1 is highest)	Per Capita Taxes Paid to Home State	Per Capita Taxes Paid to Other States	Total State and Local Per Capita Taxes Paid	Per Capita Income
<b>United States</b>	9.8%		\$2,610	\$1,122	\$3,732	\$38,206
Alabama	8.6%	41	\$1,760	\$963	\$2,724	\$31,524
Alaska	5.7%	50	\$987	\$1,199	\$2,187	\$38,068
Arizona	8.9%	39	\$2,124	\$927	\$3,051	\$34,150
Arkansas	10.1%	16	\$2,061	\$866	\$2,928	\$28,982
California	10.5%	9	\$3,199	\$1,117	\$4,316	\$41,085
Colorado	9.1%	34	\$2,411	\$1,404	\$3,815	\$41,702
Connecticut	11.5%	2	\$4,128	\$2,057	\$6,184	\$53,789
Delaware	9.5%	29	\$2,225	\$1,579	\$3,805	\$40,148
Florida	8.0%	45	\$2,340	\$885	\$3,224	\$40,358
Georgia	9.4%	30	\$2,177	\$1,003	\$3,180	\$33,798
Hawaii	10.2%	14	\$3,039	\$995	\$4,034	\$39,459
Idaho	10.3%	12	\$2,145	\$1,094	\$3,240	\$31,476
Illinois	9.3%	31	\$2,626	\$1,148	\$3,773	\$40,437
Indiana	9.2%	33	\$2,090	\$958	\$3,048	\$33,234
Iowa	9.7%	22	\$2,179	\$1,069	\$3,248	\$33,533
Kansas	9.9%	19	\$2,210	\$1,186	\$3,396	\$34,459
Kentucky	9.8%	21	\$2,071	\$875	\$2,947	\$30,150
Louisiana	8.2%	44	\$1,680	\$924	\$2,604	\$31,630
Maine	11.0%	5	\$2,787	\$950	\$3,737	\$34,031
Maryland	10.5%	7	\$3,477	\$1,337	\$4,814	\$45,745
Massachusetts	9.9%	18	\$3,266	\$1,456	\$4,722	\$47,858
Michigan	9.7%	24	\$2,466	\$995	\$3,461	\$35,860
Minnesota	9.9%	17	\$2,903	\$1,115	\$4,018	\$40,636
Mississippi	9.3%	32	\$1,591	\$878	\$2,469	\$26,659
Missouri	9.5%	27	\$2,147	\$1,037	\$3,184	\$33,588
Montana	8.8%	40	\$1,757	\$1,020	\$2,776	\$31,386
Nebraska	10.4%	10	\$2,513	\$1,124	\$3,637	\$35,107
Nevada	7.1%	48	\$2,013	\$1,103	\$3,115	\$43,915
New Hampshire	7.8%	47	\$1,720	\$1,560	\$3,280	\$42,255
New Jersey	11.4%	3	\$3,638	\$1,826	\$5,464	\$48,111
New Mexico	9.0%	36	\$1,865	\$873	\$2,738	\$30,363
New York	11.9%	1	\$4,110	\$1,240	\$5,350	\$44,827
North Carolina	9.8%	20	\$2,318	\$910	\$3,227	\$33,014
North Dakota	9.0%	37	\$1,830	\$1,116	\$2,946	\$32,676
Ohio	10.3%	11	\$2,652	\$919	\$3,570	\$34,553
Oklahoma	9.6%	25	\$1,894	\$1,176	\$3,070	\$31,914
Oregon	9.6%	26	\$2,316	\$996	\$3,312	\$34,503
Pennsylvania	10.3%	13	\$2,741	\$1,158	\$3,899	\$37,931
Rhode Island	11.2%	4	\$3,042	\$1,352	\$4,394	\$39,066
South Carolina	9.1%	35	\$1,899	\$912	\$2,811	\$30,939
South Dakota	7.8%	46	\$1,420	\$1,256	\$2,676	\$34,342
Tennessee	8.3%	42	\$1,627	\$1,164	\$2,791	\$33,656
Texas	8.2%	43	\$1,752	\$1,199	\$2,951	\$35,828
Utah	10.2%	15	\$2,144	\$945	\$3,089	\$30,344
Vermont	10.5%	8	\$2,757	\$1,114	\$3,870	\$36,797
Virginia	9.7%	23	\$2,873	\$1,173	\$4,046	\$41,913
Washington	9.0%	38	\$2,608	\$1,129	\$3,737	\$41,742
West Virginia	9.5%	28	\$1,835	\$825	\$2,660	\$28,067
Wisconsin	10.7%	6	\$2,900	\$960	\$3,860	\$36,112
Wyoming	6.6%	49	\$1,405	\$1,389	\$2,794	\$42,153
District of Columbia	10.9%	6	\$4,096	\$2,399	\$6,495	\$59,499

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, the Census Bureau, the Council on State Taxation, the Travel Industry Association, Department of Energy, and others.

# State-Local Tax Burdens, All States

2006

State	Rate	Rank (1 is highest)	Per Capita Taxes Paid to Home State	Per Capita Taxes Paid to Other States	Total State and Local Per Capita Taxes Paid	Per Capita Income
<b>United States</b>	9.9%		\$2,739	\$1,286	\$4,025	\$40,643
Alabama	8.7%	42	\$1,817	\$1,101	\$2,917	\$33,497
Alaska	6.4%	50	\$1,207	\$1,388	\$2,595	\$40,796
Arizona	8.8%	40	\$2,152	\$1,080	\$3,232	\$36,585
Arkansas	10.2%	16	\$2,154	\$956	\$3,109	\$30,504
California	10.8%	6	\$3,479	\$1,293	\$4,771	\$44,030
Colorado	9.4%	34	\$2,559	\$1,626	\$4,185	\$44,728
Connecticut	11.4%	3	\$4,207	\$2,350	\$6,557	\$57,436
Delaware	9.9%	22	\$2,402	\$1,820	\$4,222	\$42,694
Florida	8.0%	45	\$2,437	\$1,028	\$3,466	\$43,508
Georgia	9.9%	20	\$2,425	\$1,146	\$3,571	\$35,904
Hawaii	10.4%	12	\$3,239	\$1,158	\$4,397	\$42,244
Idaho	10.0%	18	\$2,136	\$1,235	\$3,371	\$33,692
Illinois	9.5%	32	\$2,742	\$1,311	\$4,053	\$42,879
Indiana	9.4%	33	\$2,206	\$1,082	\$3,288	\$34,825
Iowa	9.6%	28	\$2,194	\$1,169	\$3,363	\$35,093
Kansas	10.0%	19	\$2,330	\$1,351	\$3,681	\$36,878
Kentucky	9.7%	25	\$2,101	\$1,001	\$3,102	\$31,843
Louisiana	9.6%	29	\$1,759	\$859	\$2,619	\$27,406
Maine	10.8%	7	\$2,770	\$1,087	\$3,857	\$35,687
Maryland	10.6%	9	\$3,630	\$1,529	\$5,159	\$48,607
Massachusetts	9.9%	23	\$3,409	\$1,676	\$5,085	\$51,431
Michigan	9.6%	27	\$2,466	\$1,130	\$3,596	\$37,264
Minnesota	10.5%	11	\$3,195	\$1,265	\$4,459	\$42,564
Mississippi	9.3%	35	\$1,710	\$961	\$2,672	\$28,699
Missouri	9.5%	30	\$2,188	\$1,174	\$3,362	\$35,305
Montana	8.7%	41	\$1,768	\$1,166	\$2,935	\$33,638
Nebraska	10.2%	15	\$2,529	\$1,244	\$3,773	\$36,835
Nevada	6.9%	49	\$1,958	\$1,274	\$3,232	\$46,608
New Hampshire	7.8%	46	\$1,713	\$1,766	\$3,479	\$44,494
New Jersey	11.8%	1	\$3,959	\$2,090	\$6,049	\$51,222
New Mexico	9.0%	37	\$1,958	\$1,003	\$2,962	\$32,826
New York	11.8%	2	\$4,325	\$1,442	\$5,767	\$48,839
North Carolina	10.1%	17	\$2,472	\$1,045	\$3,516	\$34,964
North Dakota	8.9%	39	\$1,836	\$1,267	\$3,103	\$34,880
Ohio	10.5%	10	\$2,750	\$1,052	\$3,802	\$36,172
Oklahoma	9.8%	24	\$2,002	\$1,365	\$3,368	\$34,515
Oregon	9.9%	21	\$2,484	\$1,137	\$3,621	\$36,547
Pennsylvania	10.4%	13	\$2,838	\$1,324	\$4,162	\$40,127
Rhode Island	10.9%	5	\$2,949	\$1,536	\$4,485	\$41,177
South Carolina	9.0%	38	\$1,904	\$1,047	\$2,951	\$32,948
South Dakota	7.8%	47	\$1,463	\$1,320	\$2,783	\$35,621
Tennessee	8.5%	43	\$1,699	\$1,340	\$3,039	\$35,615
Texas	8.2%	44	\$1,794	\$1,403	\$3,197	\$38,829
Utah	10.3%	14	\$2,307	\$1,093	\$3,400	\$32,853
Vermont	10.9%	4	\$3,009	\$1,266	\$4,275	\$39,167
Virginia	9.7%	26	\$2,989	\$1,348	\$4,337	\$44,570
Washington	9.2%	36	\$2,747	\$1,294	\$4,042	\$43,910
West Virginia	9.5%	31	\$1,868	\$951	\$2,819	\$29,657
Wisconsin	10.7%	8	\$2,964	\$1,085	\$4,050	\$37,917
Wyoming	7.3%	48	\$1,768	\$1,645	\$3,412	\$46,960
District of Columbia	11.2%	4	\$4,465	\$2,762	\$7,227	\$64,247

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, the Census Bureau, the Council on State Taxation, the Travel Industry Association, Department of Energy, and others.

# State-Local Tax Burdens, All States

2007

State	Rate	Rank (1 is highest)	Per Capita Taxes Paid to Home State	Per Capita Taxes Paid to Other States	Total State and Local Per Capita Taxes Paid	Per Capita Income
<b>United States</b>	9.9%		\$2,874	\$1,349	\$4,223	\$42,817
Alabama	8.8%	39	\$1,931	\$1,152	\$3,083	\$35,230
Alaska	6.5%	50	\$1,338	\$1,446	\$2,784	\$43,150
Arizona	8.7%	40	\$2,197	\$1,105	\$3,302	\$37,831
Arkansas	10.3%	13	\$2,295	\$1,007	\$3,303	\$32,005
California	10.8%	4	\$3,644	\$1,350	\$4,993	\$46,154
Colorado	9.3%	33	\$2,672	\$1,682	\$4,354	\$46,885
Connecticut	11.3%	3	\$4,413	\$2,478	\$6,890	\$60,764
Delaware	9.7%	24	\$2,376	\$1,887	\$4,263	\$43,933
Florida	7.9%	45	\$2,499	\$1,073	\$3,572	\$45,319
Georgia	10.1%	16	\$2,601	\$1,175	\$3,776	\$37,289
Hawaii	10.6%	7	\$3,536	\$1,220	\$4,756	\$44,725
Idaho	10.2%	15	\$2,345	\$1,289	\$3,634	\$35,725
Illinois	9.4%	30	\$2,871	\$1,378	\$4,249	\$45,145
Indiana	9.5%	27	\$2,328	\$1,131	\$3,459	\$36,295
Iowa	9.4%	31	\$2,228	\$1,234	\$3,461	\$36,900
Kansas	9.9%	22	\$2,468	\$1,419	\$3,886	\$39,254
Kentucky	9.6%	26	\$2,158	\$1,030	\$3,188	\$33,322
Louisiana	8.7%	41	\$2,007	\$1,155	\$3,163	\$36,364
Maine	10.3%	14	\$2,699	\$1,137	\$3,836	\$37,225
Maryland	10.8%	5	\$3,892	\$1,601	\$5,493	\$50,971
Massachusetts	9.8%	23	\$3,555	\$1,755	\$5,310	\$54,394
Michigan	9.5%	28	\$2,489	\$1,162	\$3,651	\$38,427
Minnesota	10.4%	11	\$3,283	\$1,316	\$4,599	\$44,431
Mississippi	9.2%	35	\$1,766	\$1,033	\$2,799	\$30,393
Missouri	9.4%	29	\$2,239	\$1,227	\$3,466	\$36,797
Montana	8.6%	42	\$1,878	\$1,197	\$3,074	\$35,613
Nebraska	10.1%	18	\$2,590	\$1,300	\$3,890	\$38,694
Nevada	6.9%	49	\$2,007	\$1,306	\$3,313	\$48,243
New Hampshire	7.7%	46	\$1,770	\$1,842	\$3,612	\$46,941
New Jersey	11.9%	1	\$4,272	\$2,204	\$6,476	\$54,264
New Mexico	8.8%	38	\$2,012	\$1,044	\$3,055	\$34,692
New York	11.7%	2	\$4,598	\$1,533	\$6,131	\$52,370
North Carolina	10.0%	19	\$2,605	\$1,077	\$3,682	\$36,672
North Dakota	9.0%	37	\$2,035	\$1,271	\$3,306	\$36,868
Ohio	10.5%	8	\$2,880	\$1,100	\$3,980	\$37,839
Oklahoma	10.0%	20	\$2,224	\$1,443	\$3,666	\$36,693
Oregon	9.6%	25	\$2,514	\$1,188	\$3,701	\$38,386
Pennsylvania	10.3%	12	\$2,969	\$1,393	\$4,362	\$42,269
Rhode Island	10.5%	9	\$2,917	\$1,629	\$4,546	\$43,358
South Carolina	9.2%	34	\$2,098	\$1,085	\$3,183	\$34,515
South Dakota	7.7%	47	\$1,538	\$1,322	\$2,861	\$37,332
Tennessee	8.4%	43	\$1,747	\$1,387	\$3,135	\$37,142
Texas	8.3%	44	\$1,944	\$1,485	\$3,428	\$41,132
Utah	10.1%	17	\$2,359	\$1,144	\$3,503	\$34,788
Vermont	10.6%	6	\$3,071	\$1,321	\$4,392	\$41,264
Virginia	10.0%	21	\$3,233	\$1,393	\$4,627	\$46,383
Washington	9.1%	36	\$2,882	\$1,366	\$4,248	\$46,602
West Virginia	9.4%	32	\$1,909	\$995	\$2,905	\$31,063
Wisconsin	10.4%	10	\$2,990	\$1,131	\$4,121	\$39,791
Wyoming	7.0%	48	\$1,803	\$1,755	\$3,557	\$51,123
District of Columbia	10.8%	4	\$4,422	\$2,921	\$7,343	\$68,006

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, the Census Bureau, the Council on State Taxation, the Travel Industry Association, Department of Energy, and others.

# State-Local Tax Burdens, All States

2008

State	Rate	Rank (1 is highest)	Per Capita Taxes Paid to Home State	Per Capita Taxes Paid to Other States	Total State and Local Per Capita Taxes Paid	Per Capita Income
<b>United States</b>	9.7%		\$2,924	\$1,358	\$4,283	\$44,254
Alabama	8.6%	38	\$1,977	\$1,168	\$3,144	\$36,372
Alaska	6.4%	50	\$1,433	\$1,438	\$2,871	\$44,872
Arizona	8.5%	41	\$2,170	\$1,074	\$3,244	\$38,174
Arkansas	10.0%	14	\$2,315	\$1,036	\$3,351	\$33,395
California	10.5%	6	\$3,683	\$1,345	\$5,028	\$47,706
Colorado	9.0%	34	\$2,684	\$1,675	\$4,359	\$48,300
Connecticut	11.1%	3	\$4,498	\$2,509	\$7,007	\$63,160
Delaware	9.5%	24	\$2,364	\$1,889	\$4,253	\$44,889
Florida	7.4%	47	\$2,384	\$1,057	\$3,441	\$46,293
Georgia	9.9%	16	\$2,579	\$1,156	\$3,735	\$37,850
Hawaii	10.6%	5	\$3,699	\$1,221	\$4,920	\$46,512
Idaho	10.1%	13	\$2,374	\$1,296	\$3,670	\$36,492
Illinois	9.3%	30	\$2,948	\$1,398	\$4,346	\$46,693
Indiana	9.4%	28	\$2,348	\$1,154	\$3,502	\$37,279
Iowa	9.3%	31	\$2,263	\$1,327	\$3,589	\$38,636
Kansas	9.6%	21	\$2,460	\$1,451	\$3,911	\$40,784
Kentucky	9.4%	25	\$2,201	\$1,042	\$3,243	\$34,339
Louisiana	8.4%	42	\$2,093	\$1,193	\$3,286	\$39,116
Maine	10.0%	15	\$2,701	\$1,135	\$3,835	\$38,309
Maryland	10.8%	4	\$4,062	\$1,607	\$5,669	\$52,709
Massachusetts	9.5%	23	\$3,609	\$1,768	\$5,377	\$56,661
Michigan	9.4%	27	\$2,536	\$1,158	\$3,694	\$39,273
Minnesota	10.2%	12	\$3,328	\$1,360	\$4,688	\$46,106
Mississippi	8.9%	36	\$1,773	\$1,061	\$2,834	\$31,836
Missouri	9.2%	32	\$2,261	\$1,248	\$3,508	\$38,084
Montana	8.6%	40	\$1,960	\$1,199	\$3,158	\$36,793
Nebraska	9.8%	17	\$2,611	\$1,371	\$3,983	\$40,499
Nevada	6.6%	49	\$1,952	\$1,293	\$3,245	\$49,371
New Hampshire	7.6%	46	\$1,824	\$1,818	\$3,642	\$48,033
New Jersey	11.8%	1	\$4,376	\$2,234	\$6,610	\$56,116
New Mexico	8.6%	39	\$2,051	\$1,063	\$3,114	\$36,031
New York	11.7%	2	\$4,845	\$1,573	\$6,419	\$55,032
North Carolina	9.8%	20	\$2,597	\$1,066	\$3,663	\$37,508
North Dakota	9.2%	33	\$2,167	\$1,470	\$3,637	\$39,612
Ohio	10.4%	7	\$2,937	\$1,112	\$4,049	\$38,925
Oklahoma	9.8%	19	\$2,280	\$1,481	\$3,761	\$38,415
Oregon	9.4%	26	\$2,538	\$1,181	\$3,719	\$39,444
Pennsylvania	10.2%	11	\$3,054	\$1,409	\$4,463	\$43,796
Rhode Island	10.2%	10	\$2,900	\$1,633	\$4,533	\$44,463
South Carolina	8.8%	37	\$2,048	\$1,079	\$3,127	\$35,419
South Dakota	7.9%	45	\$1,645	\$1,434	\$3,079	\$39,103
Tennessee	8.3%	44	\$1,779	\$1,382	\$3,160	\$38,090
Texas	8.4%	43	\$2,082	\$1,498	\$3,580	\$42,796
Utah	9.6%	22	\$2,305	\$1,140	\$3,446	\$35,971
Vermont	10.3%	8	\$3,072	\$1,337	\$4,410	\$42,626
Virginia	9.8%	18	\$3,281	\$1,388	\$4,669	\$47,666
Washington	8.9%	35	\$2,957	\$1,377	\$4,334	\$48,574
West Virginia	9.3%	29	\$1,982	\$1,018	\$3,000	\$32,145
Wisconsin	10.2%	9	\$3,047	\$1,147	\$4,194	\$40,953
Wyoming	7.0%	48	\$1,925	\$1,788	\$3,714	\$53,163
District of Columbia	10.3%	8	\$4,344	\$2,964	\$7,308	\$70,730

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, the Census Bureau, the Council on State Taxation, the Travel Industry Association, Department of Energy, and others.