

Tennessee
State-Local Tax Burden Compared to U.S. Average
1977-2008

Year	State						U.S. Average	
	Rate	Rank (1 is highest)	Per Capita Taxes Paid to Own State	Per Capita Taxes Paid to Other States	Total State and Local Per Capita Taxes Paid	Per Capita Income	Rate	Per Capita Income
1977	9.2%	40	\$344	\$248	\$592	\$6,400	10.3%	\$7,787
1978	9.0%	41	\$373	\$269	\$641	\$7,091	10.2%	\$8,590
1979	8.6%	43	\$399	\$282	\$680	\$7,893	9.7%	\$9,510
1980	8.2%	45	\$407	\$296	\$704	\$8,550	9.5%	\$10,431
1981	8.2%	42	\$452	\$327	\$778	\$9,483	9.3%	\$11,532
1982	8.1%	42	\$472	\$353	\$825	\$10,233	9.3%	\$12,485
1983	8.1%	43	\$502	\$361	\$863	\$10,688	9.4%	\$13,011
1984	8.1%	44	\$548	\$406	\$954	\$11,732	9.7%	\$14,161
1985	8.4%	43	\$627	\$446	\$1,074	\$12,852	9.7%	\$15,349
1986	8.4%	43	\$674	\$476	\$1,150	\$13,691	9.7%	\$16,233
1987	8.4%	44	\$721	\$503	\$1,224	\$14,615	9.9%	\$17,095
1988	8.3%	44	\$765	\$536	\$1,301	\$15,647	9.8%	\$18,243
1989	8.2%	44	\$803	\$562	\$1,365	\$16,738	9.8%	\$19,562
1990	8.2%	44	\$841	\$585	\$1,426	\$17,455	9.9%	\$20,465
1991	8.1%	47	\$846	\$612	\$1,458	\$18,110	9.9%	\$21,101
1992	8.4%	46	\$950	\$663	\$1,613	\$19,152	10.1%	\$21,789
1993	8.8%	44	\$1,070	\$714	\$1,785	\$20,336	10.2%	\$22,636
1994	8.6%	46	\$1,075	\$746	\$1,821	\$21,231	10.2%	\$23,408
1995	8.3%	46	\$1,065	\$792	\$1,857	\$22,463	10.2%	\$24,587
1996	8.2%	45	\$1,119	\$803	\$1,922	\$23,378	10.0%	\$25,730
1997	8.1%	46	\$1,174	\$830	\$2,004	\$24,610	9.8%	\$27,335
1998	8.0%	46	\$1,229	\$852	\$2,081	\$25,901	9.7%	\$29,103
1999	7.9%	46	\$1,264	\$892	\$2,157	\$27,230	9.6%	\$30,798
2000	7.8%	45	\$1,301	\$918	\$2,220	\$28,410	9.5%	\$32,707
2001	7.8%	44	\$1,362	\$920	\$2,282	\$29,151	9.5%	\$33,725
2002	7.9%	45	\$1,331	\$965	\$2,297	\$29,229	9.5%	\$33,172
2003	8.2%	45	\$1,469	\$995	\$2,464	\$30,006	9.7%	\$33,644
2004	8.2%	45	\$1,538	\$1,061	\$2,599	\$31,656	9.8%	\$35,576
2005	8.3%	42	\$1,627	\$1,164	\$2,791	\$33,656	9.8%	\$38,206
2006	8.5%	43	\$1,699	\$1,340	\$3,039	\$35,615	9.9%	\$40,643
2007	8.4%	43	\$1,747	\$1,387	\$3,135	\$37,142	9.9%	\$42,817
2008	8.3%	44	\$1,779	\$1,382	\$3,160	\$38,090	9.7%	\$44,254

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.