

State Estate and Gift Tax Collections, by State and Per Capita\*  
Fiscal Year 2006

State	Collections (\$000s)	Rank	Collections Per Capita	Rank	Linked to Federal Estate Tax? **
Alabama	\$1,865	42	\$0.41	47	Linked
Alaska	\$576	50	\$0.86	42	Linked
Arizona	\$11,684	28	\$1.89	33	Decoupled
Arkansas	\$2,292	40	\$0.82	43	Linked
California	\$3,786	36	\$0.10	49	Linked
Colorado	\$6,881	32	\$1.45	38	Linked
Connecticut	\$196,033	8	\$55.93	4	Decoupled
Delaware	\$4,040	34	\$4.73	23	Linked
Florida	\$71,300	18	\$3.94	25	Linked
Georgia	\$10,948	30	\$1.17	40	Linked
Hawaii	\$4,017	35	\$3.12	26	Linked
Idaho	\$1,818	43	\$1.24	39	Linked
Illinois	\$271,860	4	\$21.19	16	Decoupled
Indiana	\$148,908	11	\$23.59	14	Linked
Iowa	\$71,640	17	\$24.02	13	Linked
Kansas	\$51,784	21	\$18.73	19	Linked
Kentucky	\$45,990	22	\$10.93	22	Linked
Louisiana	\$11,194	29	\$2.61	30	Linked
Maine	\$75,330	15	\$57.00	3	Decoupled
Maryland	\$221,883	5	\$39.51	8	Decoupled
Massachusetts	\$196,280	7	\$30.49	11	Decoupled
Michigan	\$593	48	\$0.06	50	Linked
Minnesota	\$212,881	6	\$41.20	7	Decoupled
Mississippi	\$2,151	41	\$0.74	45	Linked
Missouri	\$14,640	26	\$2.51	32	Linked
Montana	\$1,773	44	\$1.88	34	Linked
Nebraska	\$69,635	19	\$39.38	9	Decoupled
Nevada	\$6,415	33	\$2.57	31	Linked
New Hampshire	\$3,583	37	\$2.72	29	Linked
New Jersey	\$610,847	3	\$70.01	1	Decoupled
New Mexico	\$3,138	39	\$1.61	37	Linked
New York	\$856,834	1	\$44.38	5	Decoupled
North Carolina	\$149,757	10	\$16.91	20	Decoupled
North Dakota	\$1,046	45	\$1.64	36	Linked
Ohio	\$54,070	20	\$4.71	24	Decoupled
Oklahoma	\$83,907	14	\$23.44	15	Decoupled
Oregon	\$89,283	13	\$24.13	12	Decoupled
Pennsylvania	\$723,654	2	\$58.17	2	Decoupled
Rhode Island	\$39,405	23	\$36.91	10	Decoupled
South Carolina	\$3,237	38	\$0.75	44	Linked
South Dakota	\$730	47	\$0.93	41	Linked
Tennessee	\$72,959	16	\$12.08	21	Linked
Texas	\$13,360	27	\$0.57	46	Linked
Utah	\$7,448	31	\$2.92	27	Linked
Vermont	\$26,223	24	\$42.03	6	Decoupled
Virginia	\$160,406	9	\$20.99	17	Linked
Washington	\$18,561	25	\$2.90	28	Decoupled
West Virginia	\$592	49	\$0.33	48	Linked
Wisconsin	\$108,571	12	\$19.54	18	Decoupled
Wyoming	\$864	46	\$1.68	35	Linked
D.C.	na	na	na	na	Decoupled
U.S. Total	\$4,746,672	na	\$15.85	na	na

\*Does not include federal estate tax collections.

\*\*State estate taxes that are decoupled from the federal estate tax will not be automatically phased out with federal estate tax repeal. Data on linked and decoupled states current as of July 15, 2005.

Source: CCH Inc., Census Bureau, Tax Foundation