

**State-Local Tax Burdens, All States
2009**

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
United States	9.8%	–	\$3,057	\$1,103	\$4,160	\$42,539
Alabama	8.5%	40	\$2,029	\$938	\$2,967	\$34,911
Alaska	6.3%	50	\$1,893	\$1,080	\$2,973	\$46,841
Arizona	8.7%	38	\$2,177	\$964	\$3,140	\$36,228
Arkansas	9.9%	14	\$2,392	\$889	\$3,281	\$33,238
California	10.6%	6	\$3,874	\$1,037	\$4,910	\$46,366
Colorado	8.6%	39	\$2,776	\$1,234	\$4,011	\$46,716
Connecticut	12.0%	3	\$5,151	\$2,106	\$7,256	\$60,310
Delaware	9.6%	23	\$2,432	\$1,658	\$4,091	\$42,688
Florida	9.2%	31	\$2,713	\$1,184	\$3,897	\$42,146
Georgia	9.1%	32	\$2,411	\$939	\$3,350	\$36,738
Hawaii	9.6%	22	\$3,356	\$1,043	\$4,399	\$45,725
Idaho	9.4%	28	\$2,227	\$1,049	\$3,276	\$34,973
Illinois	10.0%	13	\$3,418	\$1,177	\$4,596	\$46,079
Indiana	9.5%	25	\$2,501	\$895	\$3,396	\$35,767
Iowa	9.5%	24	\$2,657	\$1,031	\$3,688	\$38,688
Kansas	9.7%	19	\$2,697	\$1,214	\$3,911	\$40,302
Kentucky	9.3%	30	\$2,227	\$833	\$3,059	\$32,959
Louisiana	8.2%	42	\$2,034	\$1,002	\$3,037	\$37,109
Maine	10.1%	9	\$2,870	\$963	\$3,832	\$37,835
Maryland	10.0%	12	\$3,798	\$1,419	\$5,218	\$52,130
Massachusetts	10.0%	11	\$3,868	\$1,448	\$5,316	\$53,029
Michigan	9.7%	21	\$2,713	\$853	\$3,565	\$36,880
Minnesota	10.3%	7	\$3,520	\$1,131	\$4,651	\$45,220
Mississippi	8.7%	36	\$1,863	\$815	\$2,678	\$30,689
Missouri	9.0%	34	\$2,378	\$1,047	\$3,425	\$37,853
Montana	8.7%	35	\$2,111	\$1,105	\$3,216	\$36,784
Nebraska	9.8%	15	\$2,842	\$1,118	\$3,960	\$40,349
Nevada	7.5%	49	\$1,988	\$1,323	\$3,311	\$44,241
New Hampshire	8.0%	44	\$2,185	\$1,581	\$3,765	\$46,828
New Jersey	12.2%	1	\$4,814	\$1,937	\$6,751	\$55,303
New Mexico	8.4%	41	\$2,079	\$918	\$2,997	\$35,780
New York	12.1%	2	\$4,914	\$1,243	\$6,157	\$51,055
North Carolina	9.8%	16	\$2,649	\$934	\$3,583	\$36,650
North Dakota	9.5%	26	\$2,707	\$1,185	\$3,892	\$41,088
Ohio	9.7%	18	\$2,781	\$871	\$3,652	\$37,600
Oklahoma	8.7%	37	\$2,266	\$993	\$3,259	\$37,464
Oregon	9.8%	17	\$2,732	\$1,029	\$3,761	\$38,527
Pennsylvania	10.1%	10	\$3,100	\$1,089	\$4,190	\$41,672
Rhode Island	10.7%	5	\$3,290	\$1,358	\$4,647	\$43,372
South Carolina	8.1%	43	\$1,845	\$896	\$2,742	\$33,954
South Dakota	7.6%	48	\$1,842	\$1,199	\$3,042	\$40,082
Tennessee	7.6%	47	\$1,851	\$902	\$2,752	\$36,157
Texas	7.9%	45	\$2,248	\$949	\$3,197	\$40,498
Utah	9.7%	20	\$2,355	\$994	\$3,349	\$34,596
Vermont	10.2%	8	\$2,932	\$1,249	\$4,181	\$41,061
Virginia	9.1%	33	\$3,157	\$1,235	\$4,392	\$48,210
Washington	9.3%	29	\$3,141	\$1,267	\$4,408	\$47,361
West Virginia	9.4%	27	\$2,211	\$823	\$3,034	\$32,299
Wisconsin	11.0%	4	\$3,418	\$1,009	\$4,427	\$40,321
Wyoming	7.8%	46	\$2,332	\$1,873	\$4,205	\$53,931
District of Columbia	9.6%		\$4,089	\$1,986	\$6,076	\$63,492

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
United States	9.9%	—	\$3,163	\$1,221	\$4,384	\$44,294
Alabama	8.8%	36	\$2,141	\$1,027	\$3,168	\$36,020
Alaska	6.1%	50	\$1,712	\$1,147	\$2,858	\$46,928
Arizona	9.2%	33	\$2,436	\$1,112	\$3,548	\$38,671
Arkansas	9.8%	17	\$2,403	\$950	\$3,354	\$34,130
California	11.0%	4	\$4,200	\$1,171	\$5,371	\$48,895
Colorado	8.7%	39	\$2,890	\$1,402	\$4,291	\$49,277
Connecticut	11.9%	2	\$5,227	\$2,395	\$7,622	\$63,890
Delaware	9.8%	19	\$2,433	\$1,883	\$4,316	\$44,041
Florida	9.1%	34	\$2,812	\$1,303	\$4,115	\$45,098
Georgia	9.3%	30	\$2,548	\$1,052	\$3,600	\$38,548
Hawaii	9.9%	16	\$3,506	\$1,152	\$4,658	\$46,861
Idaho	9.8%	20	\$2,435	\$1,180	\$3,615	\$37,067
Illinois	9.7%	22	\$3,344	\$1,286	\$4,631	\$47,777
Indiana	9.4%	28	\$2,452	\$996	\$3,448	\$36,787
Iowa	9.2%	32	\$2,502	\$1,117	\$3,619	\$39,213
Kansas	9.6%	23	\$2,643	\$1,299	\$3,942	\$41,178
Kentucky	9.8%	18	\$2,395	\$906	\$3,301	\$33,603
Louisiana	8.7%	42	\$2,256	\$1,016	\$3,272	\$37,710
Maine	10.6%	8	\$2,994	\$1,057	\$4,051	\$38,366
Maryland	10.8%	5	\$4,189	\$1,552	\$5,740	\$53,345
Massachusetts	10.2%	12	\$4,045	\$1,627	\$5,672	\$55,470
Michigan	9.6%	24	\$2,689	\$948	\$3,637	\$38,016
Minnesota	10.3%	11	\$3,584	\$1,236	\$4,820	\$46,595
Mississippi	8.8%	37	\$1,872	\$873	\$2,745	\$31,355
Missouri	9.3%	31	\$2,445	\$1,124	\$3,569	\$38,465
Montana	8.7%	41	\$2,104	\$1,206	\$3,310	\$38,131
Nebraska	9.7%	21	\$2,847	\$1,219	\$4,066	\$41,859
Nevada	7.5%	47	\$2,049	\$1,557	\$3,606	\$48,240
New Hampshire	7.7%	44	\$1,958	\$1,772	\$3,730	\$48,503
New Jersey	12.3%	1	\$4,856	\$2,157	\$7,013	\$57,100
New Mexico	9.1%	35	\$2,329	\$1,013	\$3,342	\$36,782
New York	11.9%	3	\$5,016	\$1,416	\$6,432	\$54,076
North Carolina	10.1%	14	\$2,809	\$1,041	\$3,849	\$38,210
North Dakota	8.7%	40	\$2,348	\$1,212	\$3,560	\$40,879
Ohio	10.2%	13	\$2,960	\$961	\$3,921	\$38,576
Oklahoma	8.7%	38	\$2,248	\$1,084	\$3,332	\$38,098
Oregon	9.5%	27	\$2,648	\$1,144	\$3,791	\$40,081
Pennsylvania	10.5%	10	\$3,270	\$1,190	\$4,461	\$42,561
Rhode Island	10.6%	7	\$3,209	\$1,505	\$4,714	\$44,280
South Carolina	8.3%	43	\$1,943	\$1,002	\$2,945	\$35,312
South Dakota	7.2%	48	\$1,673	\$1,296	\$2,969	\$41,461
Tennessee	7.7%	45	\$1,886	\$1,004	\$2,891	\$37,647
Texas	7.6%	46	\$2,178	\$1,014	\$3,192	\$41,866
Utah	10.0%	15	\$2,554	\$1,115	\$3,669	\$36,554
Vermont	10.5%	9	\$3,098	\$1,361	\$4,459	\$42,318
Virginia	9.6%	25	\$3,363	\$1,362	\$4,725	\$49,394
Washington	9.4%	29	\$3,250	\$1,388	\$4,638	\$49,608
West Virginia	9.5%	26	\$2,142	\$866	\$3,008	\$31,795
Wisconsin	10.7%	6	\$3,356	\$1,096	\$4,452	\$41,454
Wyoming	7.2%	49	\$2,027	\$2,038	\$4,065	\$56,813
District of Columbia	10.7%		\$4,963	\$2,176	\$7,139	\$66,759

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
United States	9.8%	–	\$3,081	\$1,189	\$4,270	\$43,786
Alabama	8.7%	40	\$2,076	\$992	\$3,068	\$35,221
Alaska	5.9%	50	\$1,517	\$1,105	\$2,622	\$44,575
Arizona	9.3%	28	\$2,517	\$1,121	\$3,638	\$39,234
Arkansas	10.0%	14	\$2,374	\$884	\$3,258	\$32,638
California	10.8%	4	\$4,109	\$1,172	\$5,281	\$48,758
Colorado	8.6%	41	\$2,830	\$1,383	\$4,213	\$48,975
Connecticut	11.2%	3	\$4,796	\$2,343	\$7,140	\$63,867
Delaware	9.7%	21	\$2,444	\$1,850	\$4,294	\$44,384
Florida	8.8%	36	\$2,777	\$1,313	\$4,090	\$46,282
Georgia	9.3%	27	\$2,543	\$1,047	\$3,590	\$38,571
Hawaii	10.0%	15	\$3,448	\$1,134	\$4,582	\$45,947
Idaho	9.6%	23	\$2,363	\$1,187	\$3,550	\$37,148
Illinois	9.5%	24	\$3,203	\$1,245	\$4,448	\$46,856
Indiana	9.1%	34	\$2,332	\$971	\$3,303	\$36,395
Iowa	9.1%	33	\$2,357	\$1,055	\$3,413	\$37,500
Kansas	9.4%	25	\$2,545	\$1,238	\$3,783	\$40,277
Kentucky	9.7%	20	\$2,331	\$874	\$3,205	\$33,085
Louisiana	8.5%	43	\$2,131	\$959	\$3,091	\$36,565
Maine	10.3%	9	\$2,847	\$1,034	\$3,881	\$37,777
Maryland	10.6%	5	\$4,090	\$1,522	\$5,612	\$52,807
Massachusetts	9.9%	17	\$3,844	\$1,610	\$5,453	\$54,974
Michigan	9.4%	26	\$2,607	\$922	\$3,529	\$37,587
Minnesota	10.1%	11	\$3,429	\$1,199	\$4,628	\$45,629
Mississippi	8.8%	39	\$1,813	\$838	\$2,651	\$30,273
Missouri	9.2%	31	\$2,388	\$1,071	\$3,459	\$37,613
Montana	8.6%	42	\$2,047	\$1,177	\$3,224	\$37,492
Nebraska	9.9%	18	\$2,817	\$1,161	\$3,978	\$40,358
Nevada	7.4%	47	\$2,024	\$1,582	\$3,606	\$48,569
New Hampshire	7.5%	46	\$1,933	\$1,717	\$3,651	\$48,392
New Jersey	11.8%	1	\$4,641	\$1,998	\$6,639	\$56,098
New Mexico	9.1%	35	\$2,241	\$978	\$3,220	\$35,484
New York	11.6%	2	\$4,764	\$1,337	\$6,101	\$52,446
North Carolina	10.0%	13	\$2,768	\$1,022	\$3,790	\$37,925
North Dakota	9.2%	32	\$2,356	\$1,079	\$3,435	\$37,453
Ohio	10.1%	12	\$2,930	\$940	\$3,871	\$38,192
Oklahoma	8.8%	37	\$2,228	\$1,043	\$3,272	\$37,076
Oregon	9.7%	19	\$2,755	\$1,132	\$3,887	\$39,920
Pennsylvania	10.3%	10	\$3,150	\$1,156	\$4,307	\$41,955
Rhode Island	10.4%	7	\$3,129	\$1,459	\$4,588	\$43,914
South Carolina	8.8%	38	\$2,100	\$990	\$3,090	\$35,196
South Dakota	7.3%	48	\$1,628	\$1,211	\$2,839	\$39,056
Tennessee	7.6%	44	\$1,852	\$977	\$2,830	\$37,156
Texas	7.6%	45	\$2,155	\$959	\$3,114	\$40,927
Utah	10.0%	16	\$2,508	\$1,095	\$3,603	\$36,155
Vermont	10.4%	8	\$3,030	\$1,324	\$4,354	\$42,071
Virginia	9.6%	22	\$3,342	\$1,329	\$4,671	\$48,750
Washington	9.2%	30	\$3,147	\$1,344	\$4,491	\$48,669
West Virginia	9.3%	29	\$2,011	\$829	\$2,840	\$30,653
Wisconsin	10.5%	6	\$3,217	\$1,073	\$4,290	\$41,014
Wyoming	6.8%	49	\$1,845	\$2,016	\$3,862	\$56,492
District of Columbia	10.4%		\$4,660	\$2,144	\$6,804	\$65,434

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
United States	9.7%	–	\$2,849	\$1,169	\$4,018	\$41,494
Alabama	8.6%	38	\$1,928	\$987	\$2,915	\$33,715
Alaska	5.4%	50	\$1,167	\$1,104	\$2,272	\$41,997
Arizona	8.7%	37	\$2,140	\$1,146	\$3,285	\$37,810
Arkansas	10.0%	17	\$2,230	\$865	\$3,095	\$31,012
California	10.5%	8	\$3,668	\$1,165	\$4,833	\$46,063
Colorado	8.6%	39	\$2,640	\$1,376	\$4,015	\$46,553
Connecticut	11.3%	3	\$4,419	\$2,212	\$6,631	\$58,917
Delaware	9.5%	23	\$2,258	\$1,813	\$4,071	\$42,930
Florida	8.4%	42	\$2,418	\$1,332	\$3,750	\$44,460
Georgia	9.4%	26	\$2,449	\$1,051	\$3,500	\$37,322
Hawaii	10.0%	18	\$3,188	\$1,118	\$4,305	\$43,181
Idaho	9.6%	22	\$2,195	\$1,183	\$3,377	\$35,364
Illinois	9.6%	21	\$3,011	\$1,218	\$4,229	\$44,099
Indiana	9.3%	29	\$2,313	\$948	\$3,261	\$35,173
Iowa	9.1%	32	\$2,225	\$1,024	\$3,250	\$35,637
Kansas	9.5%	25	\$2,372	\$1,190	\$3,562	\$37,647
Kentucky	9.7%	20	\$2,194	\$874	\$3,067	\$31,677
Louisiana	8.1%	43	\$1,849	\$935	\$2,784	\$34,266
Maine	10.7%	6	\$2,873	\$1,016	\$3,889	\$36,239
Maryland	10.3%	10	\$3,652	\$1,484	\$5,136	\$49,945
Massachusetts	10.2%	13	\$3,705	\$1,560	\$5,265	\$51,601
Michigan	9.5%	24	\$2,531	\$929	\$3,460	\$36,514
Minnesota	10.3%	11	\$3,275	\$1,199	\$4,474	\$43,538
Mississippi	8.6%	40	\$1,708	\$818	\$2,525	\$29,309
Missouri	9.2%	30	\$2,269	\$1,044	\$3,313	\$36,004
Montana	8.8%	36	\$1,944	\$1,163	\$3,107	\$35,277
Nebraska	10.0%	16	\$2,684	\$1,140	\$3,824	\$38,279
Nevada	7.5%	45	\$1,909	\$1,672	\$3,581	\$47,569
New Hampshire	7.6%	44	\$1,812	\$1,644	\$3,456	\$45,354
New Jersey	11.6%	2	\$4,203	\$1,828	\$6,031	\$52,179
New Mexico	8.9%	35	\$2,002	\$970	\$2,972	\$33,549
New York	11.9%	1	\$4,424	\$1,285	\$5,709	\$48,051
North Carolina	10.0%	15	\$2,613	\$1,018	\$3,631	\$36,328
North Dakota	8.9%	34	\$2,071	\$1,058	\$3,129	\$35,153
Ohio	10.3%	9	\$2,844	\$933	\$3,777	\$36,603
Oklahoma	9.0%	33	\$2,133	\$1,023	\$3,156	\$35,036
Oregon	10.0%	19	\$2,670	\$1,121	\$3,791	\$38,053
Pennsylvania	10.3%	12	\$2,955	\$1,113	\$4,068	\$39,675
Rhode Island	10.8%	5	\$3,069	\$1,408	\$4,477	\$41,489
South Carolina	8.5%	41	\$1,900	\$975	\$2,876	\$33,665
South Dakota	7.2%	48	\$1,455	\$1,199	\$2,654	\$37,097
Tennessee	7.5%	46	\$1,712	\$959	\$2,670	\$35,546
Texas	7.5%	47	\$1,958	\$951	\$2,908	\$38,906
Utah	10.1%	14	\$2,371	\$1,085	\$3,456	\$34,267
Vermont	10.8%	4	\$3,024	\$1,263	\$4,287	\$39,710
Virginia	9.4%	27	\$3,045	\$1,307	\$4,352	\$46,411
Washington	9.2%	31	\$2,860	\$1,308	\$4,168	\$45,386
West Virginia	9.3%	28	\$1,905	\$815	\$2,719	\$29,095
Wisconsin	10.7%	7	\$3,116	\$1,061	\$4,178	\$39,078
Wyoming	6.9%	49	\$1,588	\$1,942	\$3,530	\$50,965
District of Columbia	10.6%		\$4,322	\$2,072	\$6,394	\$60,124

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Alabama	8.5%	37	\$1,804	\$896	\$2,700	\$31,722
Alaska	5.5%	50	\$1,163	\$977	\$2,140	\$39,234
Arizona	8.7%	34	\$2,061	\$996	\$3,058	\$34,989
Arkansas	9.6%	18	\$2,054	\$778	\$2,831	\$29,481
California	10.3%	9	\$3,353	\$1,032	\$4,385	\$42,753
Colorado	8.5%	36	\$2,477	\$1,209	\$3,686	\$43,210
Connecticut	11.3%	3	\$4,239	\$1,916	\$6,154	\$54,667
Delaware	9.1%	32	\$2,182	\$1,511	\$3,693	\$40,672
Florida	8.4%	39	\$2,264	\$1,187	\$3,451	\$40,987
Georgia	9.1%	30	\$2,253	\$936	\$3,188	\$34,973
Hawaii	9.5%	21	\$2,840	\$977	\$3,816	\$40,085
Idaho	9.6%	20	\$2,094	\$1,037	\$3,131	\$32,768
Illinois	9.5%	22	\$2,841	\$1,091	\$3,933	\$41,399
Indiana	9.3%	26	\$2,240	\$875	\$3,115	\$33,668
Iowa	9.1%	31	\$2,179	\$948	\$3,126	\$34,312
Kansas	9.3%	25	\$2,204	\$1,062	\$3,266	\$35,226
Kentucky	9.8%	16	\$2,141	\$812	\$2,952	\$30,147
Louisiana	8.4%	40	\$1,782	\$770	\$2,552	\$30,558
Maine	10.1%	11	\$2,554	\$937	\$3,491	\$34,512
Maryland	10.1%	12	\$3,377	\$1,346	\$4,723	\$46,830
Massachusetts	10.3%	8	\$3,543	\$1,372	\$4,915	\$47,865
Michigan	9.5%	23	\$2,494	\$865	\$3,360	\$35,416
Minnesota	9.9%	15	\$3,008	\$1,103	\$4,110	\$41,520
Mississippi	8.3%	41	\$1,562	\$705	\$2,267	\$27,192
Missouri	9.1%	29	\$2,186	\$952	\$3,138	\$34,342
Montana	8.4%	38	\$1,722	\$1,025	\$2,747	\$32,522
Nebraska	9.9%	14	\$2,590	\$1,032	\$3,622	\$36,553
Nevada	7.4%	47	\$1,828	\$1,503	\$3,331	\$45,081
New Hampshire	7.6%	44	\$1,760	\$1,504	\$3,263	\$43,106
New Jersey	11.4%	2	\$3,946	\$1,636	\$5,582	\$48,925
New Mexico	8.0%	43	\$1,650	\$854	\$2,504	\$31,281
New York	12.0%	1	\$4,147	\$1,145	\$5,292	\$44,169
North Carolina	9.7%	17	\$2,425	\$916	\$3,341	\$34,341
North Dakota	8.3%	42	\$1,804	\$956	\$2,760	\$33,146
Ohio	10.6%	7	\$2,887	\$856	\$3,743	\$35,208
Oklahoma	9.0%	33	\$1,995	\$887	\$2,883	\$32,161
Oregon	9.6%	19	\$2,420	\$1,004	\$3,424	\$35,686
Pennsylvania	10.3%	10	\$2,838	\$1,009	\$3,847	\$37,529
Rhode Island	10.8%	4	\$2,997	\$1,284	\$4,281	\$39,474
South Carolina	8.6%	35	\$1,843	\$866	\$2,710	\$31,520
South Dakota	7.3%	48	\$1,506	\$1,098	\$2,603	\$35,711
Tennessee	7.4%	46	\$1,645	\$860	\$2,505	\$33,670
Texas	7.5%	45	\$1,873	\$824	\$2,698	\$35,803
Utah	9.9%	13	\$2,198	\$931	\$3,130	\$31,503
Vermont	10.8%	5	\$2,864	\$1,155	\$4,019	\$37,309
Virginia	9.3%	24	\$2,871	\$1,167	\$4,038	\$43,256
Washington	9.2%	27	\$2,732	\$1,194	\$3,926	\$42,856
West Virginia	9.2%	28	\$1,801	\$730	\$2,531	\$27,648
Wisconsin	10.7%	6	\$2,999	\$964	\$3,964	\$37,139
Wyoming	6.7%	49	\$1,367	\$1,619	\$2,986	\$44,412
District of Columbia	11.0%		\$4,232	\$1,792	\$6,024	\$54,790

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
United States	9.6%	–	\$2,605	\$861	\$3,466	\$35,957
Alabama	8.3%	41	\$1,697	\$731	\$2,428	\$29,144
Alaska	5.1%	50	\$1,054	\$807	\$1,861	\$36,666
Arizona	8.6%	38	\$1,949	\$779	\$2,728	\$31,683
Arkansas	9.1%	27	\$1,855	\$655	\$2,510	\$27,468
California	10.3%	7	\$3,222	\$842	\$4,064	\$39,463
Colorado	8.5%	40	\$2,413	\$981	\$3,395	\$40,087
Connecticut	11.1%	4	\$4,027	\$1,547	\$5,574	\$50,250
Delaware	8.8%	32	\$2,196	\$1,135	\$3,331	\$37,783
Florida	8.6%	37	\$2,219	\$926	\$3,145	\$36,484
Georgia	9.1%	30	\$2,180	\$777	\$2,957	\$32,653
Hawaii	9.5%	23	\$2,660	\$772	\$3,432	\$36,277
Idaho	9.7%	17	\$2,074	\$843	\$2,917	\$30,134
Illinois	9.5%	21	\$2,772	\$918	\$3,690	\$38,700
Indiana	8.7%	35	\$2,000	\$757	\$2,757	\$31,852
Iowa	9.1%	28	\$2,122	\$803	\$2,925	\$32,045
Kansas	9.6%	19	\$2,295	\$912	\$3,207	\$33,310
Kentucky	9.6%	18	\$2,047	\$667	\$2,714	\$28,177
Louisiana	8.3%	42	\$1,706	\$633	\$2,339	\$28,162
Maine	10.7%	6	\$2,702	\$810	\$3,512	\$32,903
Maryland	10.2%	8	\$3,327	\$1,126	\$4,453	\$43,446
Massachusetts	10.2%	11	\$3,396	\$1,150	\$4,546	\$44,618
Michigan	9.5%	22	\$2,465	\$746	\$3,211	\$33,906
Minnesota	9.7%	16	\$2,859	\$933	\$3,793	\$38,924
Mississippi	8.5%	39	\$1,569	\$592	\$2,162	\$25,368
Missouri	9.1%	29	\$2,117	\$821	\$2,939	\$32,441
Montana	8.7%	33	\$1,759	\$865	\$2,624	\$30,289
Nebraska	9.9%	12	\$2,554	\$882	\$3,436	\$34,583
Nevada	7.7%	44	\$1,929	\$1,139	\$3,067	\$39,911
New Hampshire	7.6%	46	\$1,768	\$1,290	\$3,058	\$40,249
New Jersey	11.2%	2	\$3,744	\$1,384	\$5,128	\$45,661
New Mexico	8.2%	43	\$1,668	\$693	\$2,361	\$28,955
New York	12.3%	1	\$4,037	\$927	\$4,964	\$40,358
North Carolina	9.6%	20	\$2,301	\$749	\$3,050	\$31,778
North Dakota	8.6%	36	\$1,879	\$821	\$2,700	\$31,299
Ohio	10.2%	10	\$2,656	\$731	\$3,387	\$33,190
Oklahoma	8.9%	31	\$1,923	\$718	\$2,641	\$29,516
Oregon	9.9%	15	\$2,485	\$851	\$3,337	\$33,846
Pennsylvania	10.2%	9	\$2,728	\$862	\$3,590	\$35,119
Rhode Island	11.1%	3	\$3,028	\$1,107	\$4,135	\$37,262
South Carolina	8.7%	34	\$1,815	\$713	\$2,527	\$29,190
South Dakota	6.9%	48	\$1,388	\$924	\$2,312	\$33,469
Tennessee	7.4%	47	\$1,616	\$724	\$2,340	\$31,560
Texas	7.7%	45	\$1,866	\$667	\$2,533	\$33,041
Utah	9.9%	14	\$2,125	\$748	\$2,874	\$29,145
Vermont	9.9%	13	\$2,430	\$993	\$3,423	\$34,546
Virginia	9.3%	26	\$2,736	\$976	\$3,711	\$39,995
Washington	9.3%	25	\$2,700	\$938	\$3,638	\$39,117
West Virginia	9.4%	24	\$1,841	\$615	\$2,455	\$26,175
Wisconsin	10.8%	5	\$2,956	\$822	\$3,778	\$35,069
Wyoming	6.3%	49	\$1,224	\$1,301	\$2,525	\$39,788
District of Columbia	10.7%		\$3,807	\$1,431	\$5,238	\$49,066

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
United States	9.6%	–	\$2,440	\$814	\$3,254	\$33,845
Alabama	8.4%	43	\$1,625	\$674	\$2,298	\$27,413
Alaska	4.8%	50	\$905	\$775	\$1,680	\$35,314
Arizona	8.8%	34	\$1,901	\$731	\$2,631	\$29,764
Arkansas	9.1%	26	\$1,708	\$625	\$2,332	\$25,614
California	10.2%	8	\$2,995	\$781	\$3,776	\$36,883
Colorado	8.5%	41	\$2,322	\$937	\$3,260	\$38,264
Connecticut	10.9%	4	\$3,721	\$1,440	\$5,161	\$47,220
Delaware	8.7%	37	\$1,999	\$1,072	\$3,071	\$35,429
Florida	8.8%	35	\$2,083	\$855	\$2,938	\$33,535
Georgia	9.0%	31	\$2,072	\$747	\$2,819	\$31,320
Hawaii	9.5%	20	\$2,502	\$724	\$3,226	\$33,887
Idaho	9.6%	18	\$1,935	\$783	\$2,719	\$28,180
Illinois	9.4%	23	\$2,562	\$879	\$3,441	\$36,549
Indiana	8.6%	39	\$1,879	\$733	\$2,611	\$30,213
Iowa	9.1%	27	\$1,964	\$769	\$2,733	\$30,046
Kansas	9.6%	19	\$2,160	\$885	\$3,045	\$31,642
Kentucky	9.9%	14	\$2,007	\$648	\$2,655	\$26,882
Louisiana	8.4%	42	\$1,639	\$615	\$2,254	\$26,721
Maine	10.9%	5	\$2,604	\$774	\$3,379	\$30,992
Maryland	10.3%	7	\$3,101	\$1,061	\$4,162	\$40,578
Massachusetts	9.9%	13	\$3,068	\$1,091	\$4,159	\$41,877
Michigan	9.5%	22	\$2,354	\$721	\$3,075	\$32,458
Minnesota	9.8%	17	\$2,701	\$882	\$3,583	\$36,647
Mississippi	8.7%	36	\$1,511	\$578	\$2,088	\$24,041
Missouri	9.1%	28	\$2,008	\$791	\$2,798	\$30,839
Montana	8.5%	40	\$1,583	\$805	\$2,388	\$27,931
Nebraska	10.0%	11	\$2,408	\$849	\$3,257	\$32,408
Nevada	7.6%	46	\$1,727	\$996	\$2,724	\$35,832
New Hampshire	7.7%	44	\$1,715	\$1,217	\$2,932	\$38,089
New Jersey	11.1%	2	\$3,477	\$1,304	\$4,781	\$43,095
New Mexico	9.0%	30	\$1,807	\$658	\$2,465	\$27,252
New York	12.2%	1	\$3,749	\$850	\$4,599	\$37,630
North Carolina	9.5%	21	\$2,151	\$709	\$2,860	\$30,101
North Dakota	8.9%	33	\$1,795	\$780	\$2,575	\$29,018
Ohio	10.1%	9	\$2,512	\$715	\$3,227	\$31,815
Oklahoma	9.0%	32	\$1,802	\$680	\$2,482	\$27,611
Oregon	9.8%	16	\$2,319	\$807	\$3,126	\$31,959
Pennsylvania	10.1%	10	\$2,519	\$829	\$3,348	\$33,196
Rhode Island	11.0%	3	\$2,794	\$1,040	\$3,834	\$34,770
South Carolina	8.7%	38	\$1,726	\$678	\$2,404	\$27,740
South Dakota	7.3%	47	\$1,357	\$844	\$2,201	\$30,306
Tennessee	7.3%	48	\$1,473	\$689	\$2,162	\$29,787
Texas	7.7%	45	\$1,769	\$635	\$2,403	\$31,232
Utah	9.9%	15	\$2,045	\$719	\$2,764	\$28,035
Vermont	9.9%	12	\$2,272	\$934	\$3,205	\$32,249
Virginia	9.3%	24	\$2,558	\$924	\$3,482	\$37,430
Washington	9.1%	29	\$2,460	\$880	\$3,341	\$36,890
West Virginia	9.3%	25	\$1,731	\$605	\$2,337	\$25,150
Wisconsin	10.8%	6	\$2,815	\$798	\$3,614	\$33,459
Wyoming	6.4%	49	\$1,137	\$1,185	\$2,321	\$36,182
District of Columbia	10.3%		\$3,281	\$1,318	\$4,599	\$44,501

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
United States	9.5%	–	\$2,380	\$775	\$3,156	\$33,340
Alabama	8.5%	37	\$1,630	\$634	\$2,264	\$26,604
Alaska	4.7%	50	\$900	\$724	\$1,624	\$34,551
Arizona	8.7%	34	\$1,871	\$690	\$2,562	\$29,406
Arkansas	9.2%	25	\$1,714	\$582	\$2,295	\$24,917
California	10.2%	8	\$2,957	\$743	\$3,700	\$36,292
Colorado	8.5%	38	\$2,360	\$913	\$3,273	\$38,478
Connecticut	10.6%	6	\$3,602	\$1,408	\$5,010	\$47,359
Delaware	8.1%	43	\$1,775	\$1,015	\$2,790	\$34,561
Florida	8.5%	36	\$1,989	\$808	\$2,797	\$32,833
Georgia	9.1%	30	\$2,114	\$720	\$2,834	\$31,246
Hawaii	9.6%	18	\$2,455	\$681	\$3,136	\$32,675
Idaho	9.6%	16	\$1,904	\$738	\$2,642	\$27,506
Illinois	9.4%	20	\$2,535	\$832	\$3,367	\$35,883
Indiana	8.3%	41	\$1,746	\$691	\$2,437	\$29,371
Iowa	9.2%	27	\$1,950	\$722	\$2,672	\$29,162
Kansas	9.3%	22	\$2,035	\$848	\$2,883	\$30,998
Kentucky	9.7%	14	\$1,956	\$620	\$2,576	\$26,448
Louisiana	8.3%	42	\$1,578	\$585	\$2,163	\$26,200
Maine	10.8%	3	\$2,537	\$731	\$3,268	\$30,247
Maryland	10.2%	7	\$3,063	\$1,009	\$4,072	\$39,811
Massachusetts	9.6%	15	\$2,976	\$1,062	\$4,038	\$42,009
Michigan	9.3%	23	\$2,266	\$675	\$2,940	\$31,768
Minnesota	9.8%	12	\$2,664	\$823	\$3,488	\$35,702
Mississippi	8.6%	35	\$1,464	\$553	\$2,017	\$23,526
Missouri	9.1%	29	\$1,987	\$746	\$2,734	\$30,119
Montana	8.4%	40	\$1,526	\$734	\$2,260	\$26,981
Nebraska	9.6%	17	\$2,212	\$795	\$3,007	\$31,322
Nevada	7.3%	46	\$1,627	\$928	\$2,554	\$35,028
New Hampshire	7.6%	45	\$1,673	\$1,179	\$2,852	\$37,754
New Jersey	10.8%	2	\$3,369	\$1,272	\$4,641	\$42,818
New Mexico	9.0%	31	\$1,798	\$658	\$2,457	\$27,318
New York	11.8%	1	\$3,587	\$828	\$4,415	\$37,563
North Carolina	9.4%	19	\$2,133	\$680	\$2,813	\$29,862
North Dakota	8.9%	33	\$1,730	\$716	\$2,446	\$27,522
Ohio	10.1%	9	\$2,469	\$674	\$3,144	\$31,101
Oklahoma	9.1%	28	\$1,850	\$653	\$2,502	\$27,394
Oregon	9.3%	21	\$2,150	\$753	\$2,903	\$31,184
Pennsylvania	9.8%	10	\$2,395	\$781	\$3,175	\$32,350
Rhode Island	10.8%	4	\$2,653	\$976	\$3,629	\$33,608
South Carolina	8.5%	39	\$1,659	\$650	\$2,309	\$27,173
South Dakota	7.1%	47	\$1,274	\$785	\$2,059	\$29,082
Tennessee	7.0%	48	\$1,368	\$659	\$2,027	\$29,096
Texas	7.6%	44	\$1,745	\$610	\$2,355	\$31,141
Utah	9.8%	13	\$2,042	\$688	\$2,730	\$27,993
Vermont	9.8%	11	\$2,203	\$886	\$3,088	\$31,591
Virginia	9.2%	24	\$2,504	\$867	\$3,371	\$36,539
Washington	8.9%	32	\$2,420	\$828	\$3,247	\$36,425
West Virginia	9.2%	26	\$1,681	\$568	\$2,249	\$24,543
Wisconsin	10.6%	5	\$2,726	\$753	\$3,479	\$32,682
Wyoming	6.3%	49	\$1,135	\$1,101	\$2,236	\$35,348
District of Columbia	10.4%		\$3,314	\$1,247	\$4,561	\$43,818

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
United States	9.4%	–	\$2,406	\$793	\$3,200	\$34,012
Alabama	8.7%	33	\$1,655	\$631	\$2,286	\$26,344
Alaska	4.6%	50	\$862	\$725	\$1,586	\$34,122
Arizona	8.5%	38	\$1,837	\$702	\$2,539	\$29,839
Arkansas	9.0%	31	\$1,634	\$575	\$2,209	\$24,588
California	10.5%	5	\$3,224	\$783	\$4,008	\$38,070
Colorado	8.5%	37	\$2,444	\$941	\$3,385	\$39,719
Connecticut	10.5%	6	\$3,700	\$1,455	\$5,155	\$49,053
Delaware	8.1%	43	\$1,766	\$1,016	\$2,782	\$34,324
Florida	8.2%	40	\$1,930	\$803	\$2,734	\$33,338
Georgia	9.2%	24	\$2,183	\$733	\$2,916	\$31,758
Hawaii	9.7%	15	\$2,488	\$683	\$3,172	\$32,867
Idaho	10.1%	8	\$2,062	\$747	\$2,810	\$27,788
Illinois	9.1%	26	\$2,489	\$853	\$3,342	\$36,692
Indiana	8.1%	42	\$1,717	\$696	\$2,413	\$29,642
Iowa	9.1%	28	\$1,929	\$720	\$2,649	\$29,238
Kansas	9.2%	23	\$2,013	\$853	\$2,866	\$31,138
Kentucky	9.5%	18	\$1,900	\$624	\$2,524	\$26,632
Louisiana	8.2%	41	\$1,512	\$579	\$2,092	\$25,601
Maine	10.7%	4	\$2,475	\$731	\$3,206	\$30,030
Maryland	10.1%	9	\$2,995	\$1,004	\$3,999	\$39,750
Massachusetts	9.8%	11	\$3,223	\$1,124	\$4,348	\$44,210
Michigan	9.3%	20	\$2,314	\$694	\$3,008	\$32,349
Minnesota	9.8%	14	\$2,723	\$833	\$3,556	\$36,273
Mississippi	8.6%	35	\$1,457	\$549	\$2,006	\$23,272
Missouri	9.0%	29	\$1,983	\$752	\$2,735	\$30,310
Montana	8.3%	39	\$1,502	\$707	\$2,210	\$26,482
Nebraska	9.4%	19	\$2,158	\$791	\$2,948	\$31,468
Nevada	6.9%	48	\$1,566	\$954	\$2,519	\$36,324
New Hampshire	7.3%	44	\$1,600	\$1,280	\$2,880	\$39,225
New Jersey	10.8%	3	\$3,390	\$1,315	\$4,704	\$43,730
New Mexico	9.1%	27	\$1,762	\$637	\$2,399	\$26,415
New York	11.5%	1	\$3,593	\$865	\$4,458	\$38,792
North Carolina	9.2%	22	\$2,116	\$697	\$2,813	\$30,426
North Dakota	8.7%	32	\$1,696	\$703	\$2,399	\$27,450
Ohio	9.8%	12	\$2,395	\$681	\$3,076	\$31,303
Oklahoma	9.0%	30	\$1,807	\$648	\$2,455	\$27,275
Oregon	9.6%	16	\$2,296	\$772	\$3,068	\$31,858
Pennsylvania	9.6%	17	\$2,358	\$788	\$3,147	\$32,700
Rhode Island	11.0%	2	\$2,679	\$999	\$3,678	\$33,443
South Carolina	8.6%	36	\$1,702	\$658	\$2,360	\$27,404
South Dakota	7.0%	46	\$1,262	\$763	\$2,026	\$28,956
Tennessee	7.0%	47	\$1,361	\$667	\$2,027	\$29,162
Texas	7.2%	45	\$1,688	\$636	\$2,324	\$32,077
Utah	9.8%	13	\$2,070	\$690	\$2,761	\$28,159
Vermont	9.9%	10	\$2,257	\$886	\$3,144	\$31,751
Virginia	9.3%	21	\$2,526	\$865	\$3,391	\$36,533
Washington	8.6%	34	\$2,374	\$864	\$3,238	\$37,504
West Virginia	9.1%	25	\$1,615	\$559	\$2,174	\$23,818
Wisconsin	10.5%	7	\$2,677	\$758	\$3,435	\$32,718
Wyoming	6.0%	49	\$1,030	\$1,089	\$2,119	\$35,222
District of Columbia	10.7%		\$3,396	\$1,246	\$4,643	\$43,516

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
United States	9.4%	–	\$2,329	\$767	\$3,095	\$33,012
Alabama	8.5%	39	\$1,559	\$608	\$2,167	\$25,622
Alaska	4.8%	50	\$873	\$689	\$1,562	\$32,636
Arizona	8.6%	35	\$1,807	\$685	\$2,492	\$29,059
Arkansas	9.0%	31	\$1,572	\$550	\$2,123	\$23,693
California	10.2%	7	\$3,021	\$765	\$3,786	\$37,047
Colorado	8.6%	36	\$2,335	\$893	\$3,228	\$37,699
Connecticut	10.8%	3	\$3,711	\$1,382	\$5,093	\$47,171
Delaware	8.4%	40	\$1,788	\$977	\$2,765	\$33,097
Florida	8.3%	41	\$1,926	\$778	\$2,704	\$32,729
Georgia	9.1%	26	\$2,115	\$710	\$2,826	\$30,970
Hawaii	9.5%	19	\$2,378	\$662	\$3,040	\$32,064
Idaho	9.9%	10	\$1,947	\$725	\$2,673	\$27,014
Illinois	9.1%	28	\$2,433	\$828	\$3,261	\$35,871
Indiana	8.2%	42	\$1,695	\$666	\$2,361	\$28,949
Iowa	9.1%	29	\$1,897	\$696	\$2,593	\$28,524
Kansas	9.2%	25	\$1,948	\$819	\$2,767	\$30,121
Kentucky	9.6%	16	\$1,869	\$596	\$2,465	\$25,651
Louisiana	8.0%	43	\$1,411	\$551	\$1,962	\$24,507
Maine	10.6%	6	\$2,361	\$700	\$3,061	\$29,001
Maryland	10.1%	8	\$2,878	\$960	\$3,838	\$38,003
Massachusetts	9.7%	15	\$3,021	\$1,066	\$4,087	\$42,250
Michigan	9.4%	20	\$2,301	\$683	\$2,984	\$31,855
Minnesota	9.9%	12	\$2,667	\$809	\$3,476	\$35,278
Mississippi	8.7%	33	\$1,435	\$524	\$1,960	\$22,535
Missouri	8.9%	32	\$1,905	\$727	\$2,632	\$29,481
Montana	8.5%	38	\$1,461	\$662	\$2,122	\$25,080
Nebraska	9.2%	22	\$2,065	\$759	\$2,824	\$30,547
Nevada	6.9%	48	\$1,542	\$942	\$2,484	\$36,222
New Hampshire	7.3%	44	\$1,570	\$1,223	\$2,793	\$38,012
New Jersey	10.7%	5	\$3,229	\$1,259	\$4,489	\$42,010
New Mexico	9.5%	18	\$1,750	\$585	\$2,335	\$24,505
New York	11.6%	1	\$3,501	\$828	\$4,329	\$37,450
North Carolina	9.2%	23	\$2,055	\$683	\$2,738	\$29,697
North Dakota	9.0%	30	\$1,691	\$656	\$2,347	\$26,118
Ohio	9.9%	11	\$2,362	\$668	\$3,030	\$30,717
Oklahoma	9.1%	27	\$1,733	\$603	\$2,336	\$25,634
Oregon	9.7%	14	\$2,273	\$755	\$3,028	\$31,254
Pennsylvania	9.5%	17	\$2,283	\$764	\$3,047	\$31,946
Rhode Island	10.8%	4	\$2,498	\$941	\$3,439	\$31,928
South Carolina	8.6%	34	\$1,665	\$639	\$2,304	\$26,729
South Dakota	6.9%	46	\$1,216	\$731	\$1,946	\$28,007
Tennessee	6.9%	47	\$1,325	\$650	\$1,975	\$28,430
Texas	7.1%	45	\$1,596	\$618	\$2,214	\$30,964
Utah	9.9%	9	\$2,040	\$664	\$2,704	\$27,174
Vermont	9.7%	13	\$2,134	\$854	\$2,989	\$30,734
Virginia	9.4%	21	\$2,441	\$826	\$3,266	\$34,933
Washington	8.5%	37	\$2,332	\$865	\$3,197	\$37,612
West Virginia	9.2%	24	\$1,564	\$530	\$2,094	\$22,778
Wisconsin	11.1%	2	\$2,791	\$735	\$3,526	\$31,867
Wyoming	6.3%	49	\$1,077	\$1,032	\$2,109	\$33,611
District of Columbia	11.2%		\$3,362	\$1,177	\$4,540	\$40,457

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
United States	9.4%	–	\$2,198	\$730	\$2,928	\$31,056
Alabama	8.4%	41	\$1,480	\$592	\$2,072	\$24,587
Alaska	4.9%	50	\$847	\$671	\$1,518	\$31,153
Arizona	8.6%	37	\$1,699	\$661	\$2,361	\$27,535
Arkansas	9.0%	32	\$1,505	\$538	\$2,043	\$22,783
California	10.0%	9	\$2,670	\$706	\$3,376	\$33,824
Colorado	8.7%	35	\$2,196	\$829	\$3,024	\$34,585
Connecticut	11.0%	2	\$3,543	\$1,286	\$4,829	\$43,798
Delaware	8.6%	38	\$1,763	\$942	\$2,704	\$31,588
Florida	8.4%	40	\$1,874	\$753	\$2,627	\$31,137
Georgia	9.1%	29	\$1,979	\$683	\$2,662	\$29,295
Hawaii	9.7%	16	\$2,298	\$632	\$2,929	\$30,295
Idaho	9.9%	12	\$1,834	\$690	\$2,525	\$25,485
Illinois	9.1%	28	\$2,315	\$793	\$3,107	\$34,091
Indiana	8.2%	42	\$1,635	\$643	\$2,277	\$27,690
Iowa	9.1%	30	\$1,801	\$672	\$2,474	\$27,302
Kansas	9.3%	24	\$1,877	\$800	\$2,677	\$28,835
Kentucky	9.7%	14	\$1,797	\$572	\$2,368	\$24,304
Louisiana	8.1%	43	\$1,373	\$537	\$1,910	\$23,625
Maine	10.7%	6	\$2,269	\$662	\$2,931	\$27,264
Maryland	10.0%	7	\$2,644	\$906	\$3,549	\$35,522
Massachusetts	9.9%	11	\$2,810	\$965	\$3,775	\$38,071
Michigan	9.5%	20	\$2,200	\$662	\$2,863	\$30,227
Minnesota	10.0%	8	\$2,544	\$773	\$3,318	\$33,220
Mississippi	8.9%	33	\$1,408	\$510	\$1,918	\$21,627
Missouri	9.2%	26	\$1,881	\$702	\$2,583	\$28,108
Montana	8.5%	39	\$1,417	\$640	\$2,058	\$24,085
Nebraska	9.1%	27	\$1,918	\$729	\$2,647	\$28,951
Nevada	6.8%	48	\$1,451	\$913	\$2,364	\$34,757
New Hampshire	7.6%	44	\$1,529	\$1,129	\$2,658	\$34,949
New Jersey	11.0%	3	\$3,145	\$1,176	\$4,320	\$39,345
New Mexico	9.5%	19	\$1,697	\$580	\$2,277	\$23,943
New York	11.6%	1	\$3,337	\$787	\$4,125	\$35,448
North Carolina	9.4%	22	\$1,989	\$663	\$2,651	\$28,304
North Dakota	9.0%	31	\$1,605	\$627	\$2,232	\$24,834
Ohio	9.7%	15	\$2,198	\$651	\$2,849	\$29,315
Oklahoma	9.3%	23	\$1,684	\$574	\$2,258	\$24,210
Oregon	9.6%	18	\$2,099	\$726	\$2,825	\$29,466
Pennsylvania	9.6%	17	\$2,195	\$736	\$2,932	\$30,439
Rhode Island	10.9%	5	\$2,370	\$884	\$3,254	\$29,943
South Carolina	8.7%	36	\$1,592	\$616	\$2,208	\$25,386
South Dakota	7.1%	47	\$1,173	\$692	\$1,865	\$26,398
Tennessee	7.1%	46	\$1,292	\$632	\$1,924	\$27,224
Texas	7.3%	45	\$1,545	\$590	\$2,134	\$29,102
Utah	9.9%	10	\$1,926	\$635	\$2,561	\$25,778
Vermont	9.9%	13	\$2,026	\$805	\$2,831	\$28,599
Virginia	9.4%	21	\$2,304	\$789	\$3,092	\$32,935
Washington	8.8%	34	\$2,259	\$814	\$3,073	\$34,884
West Virginia	9.3%	25	\$1,512	\$514	\$2,026	\$21,856
Wisconsin	10.9%	4	\$2,607	\$708	\$3,315	\$30,313
Wyoming	6.1%	49	\$947	\$951	\$1,898	\$30,958
District of Columbia	11.3%		\$3,125	\$1,112	\$4,237	\$37,640

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
United States	9.6%	–	\$2,101	\$710	\$2,811	\$29,332
Alabama	8.5%	41	\$1,416	\$580	\$1,996	\$23,487
Alaska	5.0%	50	\$827	\$687	\$1,514	\$30,495
Arizona	8.6%	40	\$1,578	\$647	\$2,225	\$25,964
Arkansas	9.1%	32	\$1,442	\$530	\$1,972	\$21,775
California	10.2%	10	\$2,535	\$666	\$3,201	\$31,390
Colorado	8.8%	36	\$2,035	\$796	\$2,831	\$32,197
Connecticut	11.4%	2	\$3,463	\$1,236	\$4,699	\$41,294
Delaware	8.8%	35	\$1,754	\$926	\$2,680	\$30,326
Florida	8.6%	39	\$1,804	\$739	\$2,544	\$29,528
Georgia	9.1%	31	\$1,839	\$664	\$2,504	\$27,520
Hawaii	10.1%	12	\$2,328	\$625	\$2,953	\$29,285
Idaho	10.0%	14	\$1,739	\$671	\$2,410	\$24,133
Illinois	9.2%	29	\$2,186	\$773	\$2,960	\$32,273
Indiana	8.3%	42	\$1,549	\$631	\$2,180	\$26,300
Iowa	9.4%	25	\$1,791	\$666	\$2,457	\$26,079
Kansas	9.7%	20	\$1,901	\$785	\$2,686	\$27,569
Kentucky	9.9%	15	\$1,732	\$560	\$2,291	\$23,065
Louisiana	7.9%	43	\$1,275	\$541	\$1,815	\$22,887
Maine	11.2%	4	\$2,229	\$639	\$2,868	\$25,640
Maryland	10.3%	8	\$2,586	\$882	\$3,468	\$33,699
Massachusetts	10.4%	7	\$2,743	\$921	\$3,664	\$35,333
Michigan	9.5%	21	\$2,090	\$653	\$2,743	\$28,739
Minnesota	10.2%	11	\$2,429	\$749	\$3,177	\$31,189
Mississippi	8.7%	37	\$1,305	\$496	\$1,801	\$20,598
Missouri	9.3%	27	\$1,790	\$695	\$2,485	\$26,763
Montana	8.9%	34	\$1,406	\$628	\$2,034	\$22,879
Nebraska	9.5%	23	\$1,892	\$708	\$2,600	\$27,420
Nevada	7.0%	48	\$1,396	\$887	\$2,283	\$32,804
New Hampshire	7.8%	44	\$1,446	\$1,089	\$2,535	\$32,392
New Jersey	11.1%	5	\$3,013	\$1,133	\$4,146	\$37,298
New Mexico	9.8%	18	\$1,676	\$576	\$2,252	\$23,077
New York	11.7%	1	\$3,187	\$769	\$3,957	\$33,732
North Carolina	9.5%	22	\$1,912	\$649	\$2,562	\$26,868
North Dakota	9.3%	28	\$1,565	\$617	\$2,181	\$23,505
Ohio	9.8%	17	\$2,094	\$644	\$2,738	\$27,926
Oklahoma	9.3%	26	\$1,591	\$568	\$2,158	\$23,232
Oregon	9.7%	19	\$2,049	\$722	\$2,771	\$28,425
Pennsylvania	9.8%	16	\$2,102	\$718	\$2,821	\$28,724
Rhode Island	11.1%	6	\$2,306	\$876	\$3,183	\$28,670
South Carolina	8.7%	38	\$1,493	\$599	\$2,092	\$23,938
South Dakota	7.3%	46	\$1,157	\$668	\$1,824	\$24,932
Tennessee	7.3%	47	\$1,260	\$617	\$1,877	\$25,830
Texas	7.4%	45	\$1,468	\$574	\$2,043	\$27,488
Utah	10.0%	13	\$1,836	\$625	\$2,461	\$24,583
Vermont	10.2%	9	\$1,963	\$774	\$2,737	\$26,842
Virginia	9.4%	24	\$2,156	\$768	\$2,925	\$31,019
Washington	9.2%	30	\$2,185	\$774	\$2,959	\$32,328
West Virginia	9.0%	33	\$1,373	\$508	\$1,881	\$20,848
Wisconsin	11.2%	3	\$2,515	\$691	\$3,206	\$28,630
Wyoming	6.2%	49	\$890	\$890	\$1,780	\$28,630
District of Columbia	11.5%		\$3,021	\$1,086	\$4,107	\$35,740

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
United States	9.7%	–	\$1,987	\$686	\$2,673	\$27,486
Alabama	8.6%	42	\$1,356	\$564	\$1,921	\$22,209
Alaska	5.0%	50	\$776	\$684	\$1,460	\$29,076
Arizona	8.8%	39	\$1,517	\$625	\$2,142	\$24,295
Arkansas	9.1%	32	\$1,371	\$517	\$1,889	\$20,705
California	10.2%	11	\$2,331	\$639	\$2,970	\$29,173
Colorado	8.9%	35	\$1,917	\$767	\$2,684	\$30,091
Connecticut	11.6%	2	\$3,283	\$1,175	\$4,458	\$38,280
Delaware	8.8%	37	\$1,630	\$896	\$2,526	\$28,584
Florida	8.8%	40	\$1,724	\$717	\$2,441	\$27,693
Georgia	9.2%	31	\$1,742	\$647	\$2,389	\$26,071
Hawaii	10.1%	13	\$2,251	\$626	\$2,877	\$28,377
Idaho	10.1%	15	\$1,665	\$662	\$2,327	\$23,127
Illinois	9.4%	28	\$2,094	\$750	\$2,844	\$30,298
Indiana	8.8%	38	\$1,574	\$612	\$2,186	\$24,769
Iowa	9.6%	23	\$1,725	\$652	\$2,377	\$24,763
Kansas	9.7%	22	\$1,736	\$757	\$2,493	\$25,793
Kentucky	10.1%	14	\$1,657	\$544	\$2,202	\$21,807
Louisiana	8.2%	43	\$1,248	\$529	\$1,776	\$21,584
Maine	10.8%	6	\$1,968	\$616	\$2,583	\$23,993
Maryland	10.3%	10	\$2,410	\$852	\$3,262	\$31,807
Massachusetts	10.5%	8	\$2,554	\$879	\$3,432	\$32,808
Michigan	9.7%	21	\$1,998	\$634	\$2,632	\$27,059
Minnesota	10.7%	7	\$2,374	\$726	\$3,100	\$29,106
Mississippi	8.9%	36	\$1,243	\$483	\$1,726	\$19,446
Missouri	9.4%	30	\$1,691	\$675	\$2,366	\$25,236
Montana	9.0%	34	\$1,331	\$609	\$1,940	\$21,498
Nebraska	9.8%	19	\$1,874	\$689	\$2,564	\$26,046
Nevada	7.3%	47	\$1,399	\$863	\$2,262	\$31,119
New Hampshire	8.2%	44	\$1,446	\$1,057	\$2,504	\$30,639
New Jersey	11.0%	5	\$2,740	\$1,088	\$3,829	\$34,841
New Mexico	9.7%	20	\$1,567	\$568	\$2,135	\$21,937
New York	11.9%	1	\$3,038	\$740	\$3,777	\$31,637
North Carolina	9.5%	24	\$1,778	\$631	\$2,409	\$25,332
North Dakota	9.5%	26	\$1,507	\$603	\$2,110	\$22,246
Ohio	9.9%	17	\$1,979	\$624	\$2,603	\$26,163
Oklahoma	9.4%	29	\$1,502	\$555	\$2,058	\$21,930
Oregon	10.2%	12	\$2,034	\$711	\$2,745	\$27,000
Pennsylvania	10.0%	16	\$1,990	\$694	\$2,684	\$26,836
Rhode Island	11.2%	4	\$2,190	\$843	\$3,033	\$27,075
South Carolina	8.7%	41	\$1,402	\$582	\$1,984	\$22,675
South Dakota	7.2%	48	\$1,045	\$653	\$1,698	\$23,509
Tennessee	7.3%	46	\$1,190	\$602	\$1,793	\$24,412
Texas	7.7%	45	\$1,403	\$549	\$1,952	\$25,368
Utah	9.9%	18	\$1,683	\$615	\$2,298	\$23,190
Vermont	10.3%	9	\$1,835	\$740	\$2,575	\$25,003
Virginia	9.4%	27	\$2,009	\$748	\$2,757	\$29,198
Washington	9.5%	25	\$2,110	\$739	\$2,849	\$30,023
West Virginia	9.1%	33	\$1,313	\$498	\$1,811	\$19,864
Wisconsin	11.4%	3	\$2,373	\$667	\$3,040	\$26,701
Wyoming	6.3%	49	\$813	\$832	\$1,646	\$26,122
District of Columbia	11.3%		\$2,734	\$1,037	\$3,771	\$33,451

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
United States	9.9%	—	\$1,897	\$663	\$2,559	\$25,851
Alabama	8.8%	41	\$1,302	\$557	\$1,859	\$21,249
Alaska	5.2%	50	\$787	\$682	\$1,469	\$28,136
Arizona	9.3%	32	\$1,524	\$604	\$2,129	\$22,980
Arkansas	9.3%	33	\$1,323	\$506	\$1,829	\$19,765
California	10.4%	11	\$2,226	\$615	\$2,841	\$27,413
Colorado	9.0%	36	\$1,784	\$737	\$2,521	\$28,096
Connecticut	11.5%	4	\$2,973	\$1,122	\$4,096	\$35,494
Delaware	8.9%	38	\$1,536	\$869	\$2,405	\$27,109
Florida	9.0%	37	\$1,643	\$700	\$2,343	\$26,166
Georgia	9.4%	31	\$1,681	\$623	\$2,305	\$24,547
Hawaii	10.4%	10	\$2,233	\$633	\$2,866	\$27,606
Idaho	10.0%	18	\$1,577	\$654	\$2,231	\$22,253
Illinois	9.7%	25	\$2,030	\$724	\$2,754	\$28,502
Indiana	8.7%	42	\$1,431	\$599	\$2,030	\$23,348
Iowa	9.8%	19	\$1,670	\$633	\$2,303	\$23,376
Kansas	9.8%	20	\$1,655	\$724	\$2,379	\$24,186
Kentucky	10.3%	12	\$1,595	\$527	\$2,122	\$20,560
Louisiana	7.8%	45	\$1,067	\$513	\$1,580	\$20,368
Maine	10.7%	6	\$1,813	\$591	\$2,404	\$22,436
Maryland	10.4%	9	\$2,308	\$825	\$3,132	\$30,061
Massachusetts	10.7%	7	\$2,429	\$837	\$3,266	\$30,521
Michigan	9.7%	21	\$1,873	\$615	\$2,488	\$25,530
Minnesota	10.6%	8	\$2,191	\$698	\$2,889	\$27,138
Mississippi	9.1%	35	\$1,210	\$466	\$1,677	\$18,503
Missouri	9.4%	30	\$1,577	\$655	\$2,231	\$23,715
Montana	8.9%	40	\$1,213	\$596	\$1,810	\$20,429
Nebraska	9.7%	23	\$1,733	\$676	\$2,409	\$24,751
Nevada	7.5%	46	\$1,359	\$836	\$2,195	\$29,265
New Hampshire	8.4%	43	\$1,380	\$1,002	\$2,382	\$28,488
New Jersey	11.6%	3	\$2,757	\$1,045	\$3,802	\$32,740
New Mexico	9.7%	24	\$1,481	\$556	\$2,038	\$21,005
New York	12.3%	1	\$2,924	\$709	\$3,633	\$29,653
North Carolina	9.6%	26	\$1,682	\$604	\$2,286	\$23,804
North Dakota	9.4%	28	\$1,415	\$591	\$2,007	\$21,253
Ohio	10.2%	14	\$1,918	\$604	\$2,523	\$24,667
Oklahoma	9.4%	29	\$1,413	\$540	\$1,954	\$20,720
Oregon	10.1%	16	\$1,854	\$698	\$2,552	\$25,343
Pennsylvania	10.1%	15	\$1,888	\$675	\$2,563	\$25,322
Rhode Island	11.2%	5	\$2,035	\$806	\$2,841	\$25,476
South Carolina	8.9%	39	\$1,333	\$563	\$1,896	\$21,385
South Dakota	7.4%	47	\$1,008	\$630	\$1,638	\$22,180
Tennessee	7.4%	48	\$1,120	\$585	\$1,705	\$23,124
Texas	8.0%	44	\$1,353	\$527	\$1,880	\$23,607
Utah	10.1%	17	\$1,589	\$590	\$2,179	\$21,668
Vermont	10.3%	13	\$1,705	\$714	\$2,419	\$23,523
Virginia	9.5%	27	\$1,883	\$724	\$2,607	\$27,553
Washington	9.7%	22	\$2,013	\$702	\$2,715	\$27,891
West Virginia	9.1%	34	\$1,242	\$485	\$1,727	\$18,898
Wisconsin	11.7%	2	\$2,301	\$643	\$2,944	\$25,125
Wyoming	6.5%	49	\$785	\$787	\$1,572	\$24,106
District of Columbia	11.2%		\$2,473	\$992	\$3,465	\$30,904

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
United States	10.1%	—	\$1,830	\$657	\$2,487	\$24,640
Alabama	8.8%	42	\$1,248	\$558	\$1,806	\$20,440
Alaska	5.4%	50	\$782	\$695	\$1,477	\$27,600
Arizona	9.6%	30	\$1,500	\$601	\$2,101	\$21,870
Arkansas	9.1%	37	\$1,219	\$507	\$1,726	\$18,886
California	10.4%	14	\$2,098	\$605	\$2,703	\$25,996
Colorado	9.2%	35	\$1,726	\$727	\$2,453	\$26,565
Connecticut	11.8%	4	\$2,856	\$1,108	\$3,964	\$33,583
Delaware	9.1%	39	\$1,473	\$855	\$2,328	\$25,693
Florida	9.2%	36	\$1,575	\$694	\$2,269	\$24,755
Georgia	9.5%	32	\$1,590	\$613	\$2,203	\$23,159
Hawaii	10.1%	19	\$2,100	\$663	\$2,764	\$27,356
Idaho	10.2%	18	\$1,532	\$650	\$2,181	\$21,306
Illinois	9.9%	24	\$1,952	\$711	\$2,662	\$27,001
Indiana	8.9%	41	\$1,400	\$599	\$1,999	\$22,555
Iowa	10.5%	12	\$1,682	\$621	\$2,303	\$21,979
Kansas	9.9%	23	\$1,565	\$724	\$2,288	\$23,178
Kentucky	10.5%	11	\$1,541	\$526	\$2,067	\$19,716
Louisiana	7.8%	45	\$1,007	\$506	\$1,513	\$19,382
Maine	10.8%	7	\$1,733	\$587	\$2,320	\$21,448
Maryland	10.7%	9	\$2,265	\$824	\$3,089	\$28,924
Massachusetts	10.8%	6	\$2,292	\$820	\$3,111	\$28,712
Michigan	9.8%	26	\$1,806	\$621	\$2,427	\$24,745
Minnesota	10.7%	8	\$2,067	\$679	\$2,746	\$25,567
Mississippi	9.1%	38	\$1,143	\$465	\$1,609	\$17,728
Missouri	9.7%	28	\$1,552	\$657	\$2,208	\$22,744
Montana	9.3%	34	\$1,240	\$606	\$1,846	\$19,923
Nebraska	10.0%	20	\$1,641	\$654	\$2,295	\$22,956
Nevada	7.7%	46	\$1,311	\$832	\$2,143	\$27,817
New Hampshire	8.7%	43	\$1,380	\$942	\$2,323	\$26,621
New Jersey	11.8%	3	\$2,646	\$1,031	\$3,677	\$31,107
New Mexico	9.7%	29	\$1,403	\$556	\$1,959	\$20,231
New York	12.7%	1	\$2,862	\$697	\$3,559	\$28,082
North Carolina	9.9%	21	\$1,655	\$603	\$2,257	\$22,752
North Dakota	9.8%	25	\$1,395	\$581	\$1,976	\$20,094
Ohio	10.3%	16	\$1,845	\$609	\$2,454	\$23,802
Oklahoma	9.5%	31	\$1,362	\$541	\$1,903	\$19,998
Oregon	10.6%	10	\$1,862	\$690	\$2,552	\$24,013
Pennsylvania	10.3%	15	\$1,834	\$670	\$2,504	\$24,256
Rhode Island	11.4%	5	\$1,974	\$787	\$2,761	\$24,297
South Carolina	9.0%	40	\$1,282	\$561	\$1,843	\$20,478
South Dakota	7.7%	47	\$982	\$619	\$1,601	\$20,845
Tennessee	7.5%	48	\$1,067	\$582	\$1,649	\$22,110
Texas	8.2%	44	\$1,327	\$527	\$1,854	\$22,498
Utah	10.3%	17	\$1,528	\$579	\$2,107	\$20,450
Vermont	10.4%	13	\$1,624	\$711	\$2,335	\$22,433
Virginia	9.7%	27	\$1,856	\$726	\$2,582	\$26,538
Washington	9.9%	22	\$1,939	\$696	\$2,635	\$26,618
West Virginia	9.3%	33	\$1,213	\$489	\$1,702	\$18,340
Wisconsin	11.8%	2	\$2,213	\$640	\$2,854	\$24,094
Wyoming	6.4%	49	\$691	\$786	\$1,477	\$23,189
District of Columbia	11.0%		\$2,284	\$1,020	\$3,304	\$29,901

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
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
United States	10.2%	—	\$1,743	\$638	\$2,380	\$23,419
Alabama	8.9%	42	\$1,173	\$532	\$1,705	\$19,194
Alaska	5.4%	50	\$740	\$681	\$1,421	\$26,558
Arizona	9.8%	26	\$1,431	\$583	\$2,014	\$20,568
Arkansas	9.1%	37	\$1,150	\$492	\$1,642	\$17,951
California	10.4%	16	\$1,976	\$593	\$2,570	\$24,824
Colorado	9.5%	31	\$1,667	\$697	\$2,363	\$24,994
Connecticut	11.7%	4	\$2,655	\$1,088	\$3,743	\$32,095
Delaware	8.9%	40	\$1,363	\$846	\$2,210	\$24,727
Florida	9.3%	35	\$1,507	\$678	\$2,185	\$23,579
Georgia	9.7%	28	\$1,524	\$590	\$2,115	\$21,810
Hawaii	10.6%	12	\$2,176	\$672	\$2,848	\$26,856
Idaho	10.5%	14	\$1,493	\$628	\$2,120	\$20,261
Illinois	10.0%	24	\$1,858	\$686	\$2,544	\$25,514
Indiana	8.9%	41	\$1,331	\$579	\$1,910	\$21,373
Iowa	10.6%	13	\$1,586	\$601	\$2,187	\$20,675
Kansas	10.0%	22	\$1,523	\$703	\$2,225	\$22,205
Kentucky	10.3%	18	\$1,419	\$511	\$1,930	\$18,734
Louisiana	7.8%	45	\$946	\$487	\$1,433	\$18,333
Maine	10.9%	9	\$1,651	\$567	\$2,218	\$20,380
Maryland	10.8%	11	\$2,169	\$801	\$2,970	\$27,582
Massachusetts	11.0%	8	\$2,187	\$793	\$2,980	\$27,185
Michigan	10.0%	23	\$1,733	\$592	\$2,325	\$23,236
Minnesota	10.8%	10	\$1,923	\$644	\$2,566	\$23,795
Mississippi	9.1%	38	\$1,075	\$447	\$1,522	\$16,703
Missouri	9.4%	33	\$1,369	\$643	\$2,012	\$21,485
Montana	9.2%	36	\$1,181	\$598	\$1,780	\$19,281
Nebraska	10.2%	19	\$1,575	\$632	\$2,207	\$21,686
Nevada	7.7%	48	\$1,231	\$806	\$2,037	\$26,397
New Hampshire	8.8%	43	\$1,319	\$909	\$2,229	\$25,273
New Jersey	12.1%	2	\$2,586	\$998	\$3,584	\$29,610
New Mexico	9.9%	25	\$1,365	\$537	\$1,902	\$19,192
New York	12.8%	1	\$2,766	\$674	\$3,440	\$26,939
North Carolina	10.1%	21	\$1,589	\$581	\$2,170	\$21,548
North Dakota	9.7%	29	\$1,295	\$573	\$1,868	\$19,305
Ohio	10.1%	20	\$1,693	\$593	\$2,286	\$22,530
Oklahoma	9.4%	32	\$1,277	\$530	\$1,807	\$19,230
Oregon	11.0%	6	\$1,817	\$657	\$2,475	\$22,539
Pennsylvania	10.4%	15	\$1,745	\$657	\$2,402	\$23,169
Rhode Island	11.3%	5	\$1,869	\$767	\$2,636	\$23,229
South Carolina	9.0%	39	\$1,199	\$539	\$1,739	\$19,282
South Dakota	7.7%	47	\$941	\$611	\$1,551	\$20,079
Tennessee	7.8%	46	\$1,060	\$561	\$1,621	\$20,895
Texas	8.4%	44	\$1,284	\$510	\$1,794	\$21,429
Utah	10.3%	17	\$1,434	\$548	\$1,982	\$19,165
Vermont	11.0%	7	\$1,669	\$688	\$2,357	\$21,491
Virginia	9.6%	30	\$1,727	\$709	\$2,436	\$25,307
Washington	9.7%	27	\$1,801	\$676	\$2,477	\$25,413
West Virginia	9.3%	34	\$1,151	\$475	\$1,626	\$17,473
Wisconsin	12.1%	3	\$2,130	\$617	\$2,747	\$22,733
Wyoming	6.6%	49	\$714	\$762	\$1,475	\$22,190
District of Columbia	11.3%		\$2,247	\$1,010	\$3,257	\$28,903

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
United States	10.2%	—	\$1,665	\$623	\$2,288	\$22,514
Alabama	9.0%	41	\$1,143	\$518	\$1,661	\$18,483
Alaska	5.4%	50	\$736	\$663	\$1,399	\$25,753
Arizona	9.9%	24	\$1,385	\$563	\$1,948	\$19,638
Arkansas	9.1%	39	\$1,083	\$476	\$1,559	\$17,130
California	10.5%	13	\$1,974	\$586	\$2,560	\$24,278
Colorado	9.5%	31	\$1,571	\$670	\$2,241	\$23,675
Connecticut	11.7%	4	\$2,559	\$1,063	\$3,622	\$30,865
Delaware	9.0%	42	\$1,314	\$837	\$2,151	\$24,015
Florida	9.1%	37	\$1,409	\$666	\$2,076	\$22,723
Georgia	9.7%	28	\$1,435	\$571	\$2,006	\$20,768
Hawaii	10.2%	18	\$2,014	\$677	\$2,691	\$26,427
Idaho	10.5%	14	\$1,400	\$604	\$2,004	\$19,177
Illinois	9.9%	23	\$1,762	\$671	\$2,433	\$24,459
Indiana	8.9%	43	\$1,244	\$560	\$1,803	\$20,262
Iowa	10.7%	12	\$1,530	\$587	\$2,117	\$19,718
Kansas	9.8%	26	\$1,384	\$674	\$2,059	\$21,071
Kentucky	10.2%	17	\$1,334	\$500	\$1,834	\$17,957
Louisiana	7.9%	46	\$912	\$470	\$1,382	\$17,525
Maine	11.1%	7	\$1,620	\$556	\$2,175	\$19,614
Maryland	10.8%	11	\$2,081	\$774	\$2,855	\$26,512
Massachusetts	10.9%	9	\$2,059	\$775	\$2,834	\$25,961
Michigan	10.1%	20	\$1,616	\$569	\$2,185	\$21,739
Minnesota	10.9%	10	\$1,867	\$632	\$2,499	\$22,957
Mississippi	9.0%	40	\$983	\$426	\$1,409	\$15,606
Missouri	9.3%	34	\$1,285	\$624	\$1,909	\$20,498
Montana	9.1%	36	\$1,103	\$585	\$1,688	\$18,473
Nebraska	10.1%	19	\$1,473	\$618	\$2,090	\$20,659
Nevada	7.8%	47	\$1,194	\$776	\$1,970	\$25,236
New Hampshire	9.4%	33	\$1,385	\$883	\$2,268	\$24,209
New Jersey	12.0%	3	\$2,457	\$984	\$3,441	\$28,658
New Mexico	9.9%	25	\$1,276	\$522	\$1,798	\$18,249
New York	12.6%	1	\$2,642	\$666	\$3,307	\$26,212
North Carolina	10.0%	22	\$1,483	\$563	\$2,046	\$20,489
North Dakota	9.7%	27	\$1,211	\$560	\$1,772	\$18,331
Ohio	10.0%	21	\$1,574	\$574	\$2,148	\$21,447
Oklahoma	9.4%	32	\$1,220	\$520	\$1,740	\$18,529
Oregon	11.1%	6	\$1,745	\$631	\$2,376	\$21,386
Pennsylvania	10.4%	16	\$1,678	\$642	\$2,319	\$22,332
Rhode Island	11.4%	5	\$1,799	\$757	\$2,556	\$22,407
South Carolina	9.1%	38	\$1,160	\$521	\$1,680	\$18,461
South Dakota	7.7%	48	\$873	\$589	\$1,461	\$18,991
Tennessee	8.0%	45	\$1,047	\$544	\$1,591	\$19,924
Texas	8.3%	44	\$1,203	\$501	\$1,704	\$20,639
Utah	10.4%	15	\$1,366	\$526	\$1,891	\$18,189
Vermont	11.0%	8	\$1,593	\$679	\$2,272	\$20,621
Virginia	9.6%	29	\$1,641	\$686	\$2,328	\$24,313
Washington	9.6%	30	\$1,673	\$664	\$2,337	\$24,438
West Virginia	9.2%	35	\$1,096	\$467	\$1,563	\$16,920
Wisconsin	12.0%	2	\$1,996	\$597	\$2,593	\$21,585
Wyoming	6.4%	49	\$621	\$735	\$1,357	\$21,217
District of Columbia	11.2%		\$2,150	\$979	\$3,129	\$27,826

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
United States	10.1%	—	\$1,591	\$597	\$2,188	\$21,645
Alabama	8.8%	42	\$1,055	\$494	\$1,549	\$17,698
Alaska	5.5%	50	\$739	\$641	\$1,381	\$25,052
Arizona	9.9%	23	\$1,329	\$546	\$1,875	\$19,026
Arkansas	9.1%	36	\$1,041	\$450	\$1,491	\$16,318
California	10.6%	12	\$1,951	\$573	\$2,525	\$23,785
Colorado	9.6%	26	\$1,530	\$635	\$2,165	\$22,537
Connecticut	11.5%	4	\$2,386	\$1,008	\$3,394	\$29,397
Delaware	9.0%	39	\$1,288	\$816	\$2,104	\$23,502
Florida	8.9%	40	\$1,316	\$636	\$1,952	\$21,820
Georgia	9.5%	28	\$1,329	\$541	\$1,870	\$19,754
Hawaii	10.3%	16	\$1,975	\$654	\$2,629	\$25,560
Idaho	10.8%	10	\$1,395	\$567	\$1,963	\$18,090
Illinois	9.9%	22	\$1,674	\$640	\$2,314	\$23,397
Indiana	9.1%	37	\$1,228	\$527	\$1,755	\$19,213
Iowa	10.5%	13	\$1,430	\$569	\$1,998	\$19,070
Kansas	9.4%	30	\$1,262	\$645	\$1,907	\$20,190
Kentucky	10.2%	18	\$1,289	\$479	\$1,768	\$17,306
Louisiana	7.9%	45	\$879	\$448	\$1,327	\$16,844
Maine	11.0%	8	\$1,553	\$539	\$2,092	\$18,941
Maryland	10.4%	15	\$1,903	\$748	\$2,651	\$25,609
Massachusetts	11.0%	9	\$1,993	\$740	\$2,733	\$24,828
Michigan	9.7%	25	\$1,469	\$539	\$2,008	\$20,716
Minnesota	10.6%	11	\$1,737	\$606	\$2,343	\$22,006
Mississippi	8.4%	43	\$838	\$402	\$1,240	\$14,749
Missouri	9.2%	35	\$1,224	\$589	\$1,814	\$19,689
Montana	9.4%	32	\$1,114	\$556	\$1,670	\$17,744
Nebraska	9.9%	20	\$1,395	\$594	\$1,989	\$20,010
Nevada	7.5%	48	\$1,065	\$724	\$1,789	\$23,844
New Hampshire	9.4%	31	\$1,346	\$855	\$2,201	\$23,342
New Jersey	12.2%	2	\$2,417	\$947	\$3,365	\$27,560
New Mexico	9.8%	24	\$1,210	\$499	\$1,709	\$17,466
New York	12.6%	1	\$2,546	\$645	\$3,191	\$25,380
North Carolina	9.9%	21	\$1,393	\$531	\$1,924	\$19,454
North Dakota	9.3%	33	\$1,089	\$537	\$1,626	\$17,480
Ohio	10.0%	19	\$1,501	\$549	\$2,050	\$20,551
Oklahoma	9.1%	38	\$1,122	\$500	\$1,622	\$17,789
Oregon	11.1%	7	\$1,669	\$600	\$2,269	\$20,471
Pennsylvania	10.4%	14	\$1,611	\$617	\$2,228	\$21,500
Rhode Island	11.5%	5	\$1,744	\$728	\$2,472	\$21,512
South Carolina	8.9%	41	\$1,080	\$496	\$1,577	\$17,650
South Dakota	7.7%	47	\$831	\$554	\$1,385	\$18,082
Tennessee	7.7%	46	\$942	\$513	\$1,455	\$18,769
Texas	8.3%	44	\$1,147	\$480	\$1,627	\$19,704
Utah	10.3%	17	\$1,281	\$501	\$1,782	\$17,370
Vermont	11.1%	6	\$1,540	\$652	\$2,192	\$19,755
Virginia	9.6%	27	\$1,580	\$656	\$2,235	\$23,337
Washington	9.5%	29	\$1,584	\$640	\$2,224	\$23,524
West Virginia	9.2%	34	\$1,049	\$446	\$1,495	\$16,186
Wisconsin	11.7%	3	\$1,837	\$565	\$2,402	\$20,480
Wyoming	6.4%	49	\$612	\$696	\$1,309	\$20,394
District of Columbia	11.4%		\$2,104	\$930	\$3,034	\$26,639

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
United States	9.9%	—	\$1,512	\$571	\$2,084	\$21,089
Alabama	8.7%	38	\$1,006	\$467	\$1,473	\$16,998
Alaska	5.6%	50	\$756	\$627	\$1,383	\$24,832
Arizona	9.9%	18	\$1,334	\$532	\$1,867	\$18,767
Arkansas	8.6%	39	\$907	\$424	\$1,331	\$15,407
California	10.3%	11	\$1,869	\$564	\$2,433	\$23,514
Colorado	9.5%	30	\$1,463	\$605	\$2,068	\$21,808
Connecticut	10.3%	14	\$1,979	\$961	\$2,941	\$28,624
Delaware	8.5%	42	\$1,181	\$773	\$1,954	\$23,085
Florida	8.7%	37	\$1,256	\$617	\$1,874	\$21,586
Georgia	9.5%	29	\$1,300	\$514	\$1,814	\$19,130
Hawaii	10.1%	16	\$1,901	\$636	\$2,538	\$25,005
Idaho	10.3%	13	\$1,250	\$531	\$1,781	\$17,339
Illinois	9.8%	21	\$1,627	\$604	\$2,231	\$22,744
Indiana	8.9%	36	\$1,153	\$504	\$1,657	\$18,625
Iowa	10.2%	15	\$1,350	\$541	\$1,891	\$18,464
Kansas	9.5%	28	\$1,240	\$610	\$1,849	\$19,432
Kentucky	10.4%	10	\$1,264	\$446	\$1,710	\$16,470
Louisiana	7.8%	45	\$841	\$424	\$1,265	\$16,188
Maine	10.5%	8	\$1,436	\$518	\$1,954	\$18,534
Maryland	10.3%	12	\$1,864	\$716	\$2,580	\$25,092
Massachusetts	10.9%	5	\$1,935	\$694	\$2,629	\$24,181
Michigan	9.8%	20	\$1,469	\$515	\$1,984	\$20,204
Minnesota	10.5%	9	\$1,657	\$573	\$2,230	\$21,198
Mississippi	8.6%	41	\$832	\$378	\$1,210	\$14,110
Missouri	9.1%	34	\$1,174	\$554	\$1,728	\$18,929
Montana	8.6%	40	\$934	\$520	\$1,454	\$16,862
Nebraska	9.9%	19	\$1,360	\$559	\$1,920	\$19,406
Nevada	7.3%	48	\$1,010	\$676	\$1,686	\$23,003
New Hampshire	8.5%	43	\$1,078	\$827	\$1,905	\$22,510
New Jersey	11.6%	3	\$2,203	\$905	\$3,109	\$26,788
New Mexico	9.7%	23	\$1,161	\$474	\$1,634	\$16,857
New York	12.1%	1	\$2,422	\$620	\$3,042	\$25,085
North Carolina	9.5%	26	\$1,271	\$501	\$1,772	\$18,562
North Dakota	9.6%	25	\$1,108	\$505	\$1,613	\$16,814
Ohio	9.8%	22	\$1,421	\$524	\$1,945	\$19,946
Oklahoma	9.4%	32	\$1,147	\$480	\$1,626	\$17,387
Oregon	10.9%	4	\$1,597	\$572	\$2,169	\$19,942
Pennsylvania	9.6%	24	\$1,418	\$592	\$2,010	\$20,834
Rhode Island	10.8%	6	\$1,598	\$698	\$2,296	\$21,210
South Carolina	9.0%	35	\$1,081	\$475	\$1,556	\$17,268
South Dakota	7.6%	46	\$802	\$518	\$1,320	\$17,292
Tennessee	7.4%	47	\$840	\$485	\$1,325	\$17,864
Texas	8.1%	44	\$1,088	\$460	\$1,548	\$19,096
Utah	10.0%	17	\$1,199	\$479	\$1,678	\$16,793
Vermont	10.5%	7	\$1,407	\$609	\$2,016	\$19,120
Virginia	9.5%	27	\$1,543	\$622	\$2,165	\$22,732
Washington	9.4%	31	\$1,524	\$609	\$2,133	\$22,708
West Virginia	9.3%	33	\$1,029	\$425	\$1,454	\$15,617
Wisconsin	11.7%	2	\$1,782	\$532	\$2,314	\$19,721
Wyoming	6.2%	49	\$576	\$653	\$1,228	\$19,730
District of Columbia	11.3%		\$2,058	\$879	\$2,937	\$25,921

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
United States	9.8%	—	\$1,457	\$557	\$2,014	\$20,572
Alabama	8.7%	38	\$969	\$447	\$1,416	\$16,288
Alaska	5.5%	50	\$725	\$604	\$1,329	\$24,028
Arizona	9.8%	17	\$1,278	\$523	\$1,801	\$18,377
Arkansas	8.5%	41	\$859	\$407	\$1,265	\$14,830
California	10.3%	10	\$1,824	\$556	\$2,380	\$23,096
Colorado	9.5%	25	\$1,414	\$579	\$1,993	\$20,875
Connecticut	10.2%	12	\$1,942	\$962	\$2,904	\$28,447
Delaware	8.5%	40	\$1,158	\$751	\$1,909	\$22,377
Florida	8.4%	42	\$1,193	\$615	\$1,808	\$21,416
Georgia	9.6%	23	\$1,290	\$500	\$1,789	\$18,608
Hawaii	9.7%	22	\$1,693	\$610	\$2,303	\$23,825
Idaho	10.2%	13	\$1,188	\$509	\$1,696	\$16,637
Illinois	9.8%	16	\$1,594	\$587	\$2,180	\$22,197
Indiana	8.8%	37	\$1,096	\$491	\$1,587	\$18,090
Iowa	10.1%	14	\$1,301	\$520	\$1,821	\$17,950
Kansas	9.4%	30	\$1,187	\$586	\$1,773	\$18,812
Kentucky	9.5%	27	\$1,077	\$431	\$1,508	\$15,870
Louisiana	7.8%	45	\$791	\$404	\$1,195	\$15,361
Maine	10.5%	6	\$1,417	\$514	\$1,931	\$18,409
Maryland	10.4%	9	\$1,868	\$696	\$2,563	\$24,597
Massachusetts	10.5%	7	\$1,826	\$678	\$2,504	\$23,924
Michigan	9.7%	20	\$1,422	\$503	\$1,925	\$19,785
Minnesota	10.5%	5	\$1,619	\$556	\$2,174	\$20,678
Mississippi	8.6%	39	\$809	\$365	\$1,173	\$13,578
Missouri	9.1%	35	\$1,144	\$534	\$1,678	\$18,469
Montana	9.2%	33	\$1,002	\$496	\$1,498	\$16,226
Nebraska	9.5%	26	\$1,245	\$533	\$1,777	\$18,619
Nevada	7.5%	48	\$1,022	\$654	\$1,676	\$22,412
New Hampshire	7.9%	44	\$949	\$819	\$1,768	\$22,477
New Jersey	11.0%	3	\$1,981	\$899	\$2,880	\$26,278
New Mexico	9.8%	18	\$1,117	\$450	\$1,567	\$16,037
New York	12.1%	1	\$2,371	\$608	\$2,979	\$24,705
North Carolina	9.6%	24	\$1,260	\$495	\$1,755	\$18,339
North Dakota	9.4%	29	\$1,019	\$473	\$1,492	\$15,833
Ohio	9.7%	19	\$1,383	\$507	\$1,890	\$19,427
Oklahoma	9.1%	36	\$1,064	\$460	\$1,524	\$16,812
Oregon	10.8%	4	\$1,524	\$551	\$2,075	\$19,240
Pennsylvania	9.7%	21	\$1,391	\$570	\$1,961	\$20,242
Rhode Island	10.5%	8	\$1,520	\$695	\$2,215	\$21,168
South Carolina	9.2%	32	\$1,088	\$460	\$1,547	\$16,741
South Dakota	7.7%	46	\$771	\$485	\$1,256	\$16,312
Tennessee	7.5%	47	\$830	\$466	\$1,296	\$17,294
Texas	8.0%	43	\$1,023	\$448	\$1,470	\$18,403
Utah	10.1%	15	\$1,167	\$457	\$1,624	\$16,074
Vermont	10.2%	11	\$1,346	\$607	\$1,952	\$19,121
Virginia	9.5%	28	\$1,485	\$605	\$2,090	\$22,112
Washington	9.3%	31	\$1,424	\$579	\$2,004	\$21,654
West Virginia	9.2%	34	\$963	\$405	\$1,368	\$14,908
Wisconsin	11.4%	2	\$1,661	\$514	\$2,175	\$19,082
Wyoming	6.3%	49	\$558	\$616	\$1,174	\$18,747
District of Columbia	11.4%		\$1,963	\$844	\$2,808	\$24,600

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
United States	9.7%	—	\$1,365	\$540	\$1,904	\$19,696
Alabama	8.7%	37	\$912	\$428	\$1,340	\$15,486
Alaska	5.6%	50	\$697	\$562	\$1,259	\$22,318
Arizona	9.5%	23	\$1,199	\$516	\$1,715	\$17,999
Arkansas	8.6%	40	\$827	\$393	\$1,220	\$14,194
California	10.1%	9	\$1,704	\$544	\$2,248	\$22,234
Colorado	9.4%	27	\$1,318	\$553	\$1,872	\$19,867
Connecticut	9.8%	17	\$1,753	\$940	\$2,694	\$27,580
Delaware	8.6%	41	\$1,114	\$721	\$1,835	\$21,462
Florida	8.3%	42	\$1,116	\$595	\$1,711	\$20,626
Georgia	9.3%	30	\$1,174	\$485	\$1,658	\$17,796
Hawaii	10.1%	12	\$1,644	\$571	\$2,215	\$21,944
Idaho	10.1%	11	\$1,093	\$477	\$1,570	\$15,544
Illinois	9.5%	25	\$1,439	\$572	\$2,010	\$21,224
Indiana	8.8%	36	\$1,069	\$473	\$1,542	\$17,456
Iowa	10.2%	8	\$1,240	\$498	\$1,738	\$16,985
Kansas	9.4%	28	\$1,119	\$573	\$1,692	\$18,088
Kentucky	9.4%	26	\$1,012	\$416	\$1,428	\$15,126
Louisiana	7.8%	44	\$746	\$382	\$1,127	\$14,447
Maine	10.6%	5	\$1,392	\$508	\$1,900	\$17,956
Maryland	10.3%	7	\$1,769	\$682	\$2,451	\$23,768
Massachusetts	10.1%	13	\$1,697	\$676	\$2,373	\$23,607
Michigan	9.7%	18	\$1,363	\$489	\$1,852	\$19,031
Minnesota	10.4%	6	\$1,508	\$532	\$2,040	\$19,604
Mississippi	8.6%	38	\$765	\$349	\$1,114	\$12,911
Missouri	9.0%	35	\$1,085	\$521	\$1,606	\$17,810
Montana	9.1%	32	\$912	\$470	\$1,383	\$15,205
Nebraska	9.6%	22	\$1,179	\$513	\$1,692	\$17,659
Nevada	7.3%	48	\$928	\$641	\$1,568	\$21,578
New Hampshire	7.6%	46	\$896	\$813	\$1,709	\$22,492
New Jersey	10.9%	3	\$1,899	\$872	\$2,770	\$25,396
New Mexico	9.7%	19	\$1,049	\$436	\$1,485	\$15,300
New York	11.9%	1	\$2,205	\$584	\$2,790	\$23,388
North Carolina	9.3%	29	\$1,157	\$481	\$1,638	\$17,564
North Dakota	10.0%	15	\$995	\$433	\$1,428	\$14,322
Ohio	9.6%	21	\$1,295	\$490	\$1,786	\$18,636
Oklahoma	9.1%	33	\$1,004	\$439	\$1,443	\$15,920
Oregon	10.8%	4	\$1,442	\$525	\$1,967	\$18,203
Pennsylvania	9.7%	20	\$1,312	\$548	\$1,861	\$19,275
Rhode Island	10.1%	10	\$1,396	\$674	\$2,070	\$20,493
South Carolina	9.1%	31	\$1,008	\$440	\$1,448	\$15,918
South Dakota	7.8%	45	\$722	\$456	\$1,178	\$15,094
Tennessee	7.4%	47	\$786	\$455	\$1,241	\$16,668
Texas	8.0%	43	\$964	\$434	\$1,399	\$17,534
Utah	10.0%	14	\$1,086	\$439	\$1,524	\$15,280
Vermont	9.8%	16	\$1,234	\$596	\$1,830	\$18,586
Virginia	9.5%	24	\$1,441	\$595	\$2,037	\$21,420
Washington	9.1%	34	\$1,285	\$547	\$1,832	\$20,211
West Virginia	8.6%	39	\$826	\$385	\$1,212	\$14,058
Wisconsin	11.5%	2	\$1,609	\$499	\$2,108	\$18,299
Wyoming	6.3%	49	\$519	\$563	\$1,082	\$17,108
District of Columbia	11.4%		\$1,845	\$804	\$2,649	\$23,197

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
United States	9.7%	—	\$1,274	\$512	\$1,786	\$18,318
Alabama	8.7%	38	\$844	\$401	\$1,246	\$14,305
Alaska	5.8%	50	\$667	\$537	\$1,205	\$20,872
Arizona	9.5%	26	\$1,123	\$505	\$1,628	\$17,159
Arkansas	8.5%	41	\$757	\$375	\$1,132	\$13,253
California	10.0%	16	\$1,571	\$521	\$2,092	\$20,982
Colorado	9.5%	28	\$1,229	\$522	\$1,751	\$18,471
Connecticut	9.8%	18	\$1,619	\$884	\$2,503	\$25,472
Delaware	8.6%	39	\$1,016	\$675	\$1,691	\$19,693
Florida	8.4%	42	\$1,042	\$561	\$1,604	\$19,118
Georgia	9.2%	31	\$1,074	\$459	\$1,533	\$16,615
Hawaii	10.2%	12	\$1,517	\$529	\$2,047	\$19,993
Idaho	10.0%	15	\$967	\$444	\$1,411	\$14,104
Illinois	9.7%	20	\$1,374	\$543	\$1,917	\$19,699
Indiana	8.8%	36	\$963	\$446	\$1,409	\$16,039
Iowa	10.3%	11	\$1,164	\$482	\$1,646	\$15,917
Kansas	9.6%	24	\$1,095	\$553	\$1,648	\$17,109
Kentucky	9.4%	29	\$923	\$390	\$1,313	\$13,901
Louisiana	7.9%	45	\$701	\$360	\$1,061	\$13,392
Maine	10.9%	3	\$1,323	\$480	\$1,803	\$16,500
Maryland	10.5%	7	\$1,679	\$645	\$2,324	\$22,073
Massachusetts	10.2%	13	\$1,592	\$648	\$2,240	\$22,049
Michigan	9.9%	17	\$1,285	\$465	\$1,750	\$17,712
Minnesota	10.8%	5	\$1,482	\$511	\$1,993	\$18,382
Mississippi	8.7%	37	\$709	\$327	\$1,036	\$11,888
Missouri	9.1%	35	\$1,020	\$502	\$1,522	\$16,668
Montana	9.4%	30	\$876	\$445	\$1,322	\$14,034
Nebraska	9.6%	23	\$1,097	\$490	\$1,586	\$16,449
Nevada	7.3%	48	\$851	\$612	\$1,463	\$20,057
New Hampshire	7.5%	47	\$811	\$783	\$1,595	\$21,279
New Jersey	10.9%	4	\$1,738	\$823	\$2,561	\$23,483
New Mexico	9.6%	22	\$973	\$422	\$1,395	\$14,462
New York	12.1%	1	\$2,084	\$543	\$2,627	\$21,627
North Carolina	9.6%	25	\$1,101	\$448	\$1,549	\$16,170
North Dakota	10.1%	14	\$967	\$426	\$1,393	\$13,729
Ohio	9.7%	21	\$1,200	\$464	\$1,664	\$17,243
Oklahoma	9.2%	33	\$946	\$418	\$1,364	\$14,847
Oregon	10.4%	9	\$1,253	\$492	\$1,744	\$16,753
Pennsylvania	9.8%	19	\$1,227	\$519	\$1,745	\$17,816
Rhode Island	10.5%	8	\$1,352	\$628	\$1,980	\$18,817
South Carolina	9.2%	32	\$937	\$413	\$1,350	\$14,685
South Dakota	8.1%	43	\$715	\$438	\$1,152	\$14,165
Tennessee	7.6%	46	\$744	\$432	\$1,176	\$15,518
Texas	8.0%	44	\$903	\$416	\$1,319	\$16,418
Utah	10.5%	6	\$1,088	\$427	\$1,515	\$14,366
Vermont	10.4%	10	\$1,225	\$558	\$1,784	\$17,134
Virginia	9.5%	27	\$1,324	\$563	\$1,888	\$19,895
Washington	9.1%	34	\$1,198	\$513	\$1,711	\$18,719
West Virginia	8.6%	40	\$750	\$365	\$1,115	\$13,010
Wisconsin	11.7%	2	\$1,514	\$478	\$1,992	\$17,098
Wyoming	6.6%	49	\$514	\$527	\$1,041	\$15,783
District of Columbia	11.8%		\$1,724	\$733	\$2,458	\$20,877

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
United States	9.8%	—	\$1,193	\$484	\$1,677	\$17,128
Alabama	8.8%	37	\$800	\$374	\$1,174	\$13,336
Alaska	5.8%	50	\$650	\$537	\$1,188	\$20,622
Arizona	9.5%	26	\$1,068	\$489	\$1,556	\$16,361
Arkansas	8.5%	40	\$708	\$359	\$1,067	\$12,521
California	10.3%	11	\$1,546	\$498	\$2,045	\$19,771
Colorado	9.5%	25	\$1,176	\$501	\$1,677	\$17,569
Connecticut	10.2%	14	\$1,548	\$819	\$2,367	\$23,296
Delaware	9.0%	34	\$1,023	\$638	\$1,661	\$18,394
Florida	8.2%	42	\$926	\$532	\$1,458	\$17,786
Georgia	9.1%	31	\$986	\$429	\$1,416	\$15,482
Hawaii	9.6%	21	\$1,277	\$500	\$1,777	\$18,450
Idaho	10.1%	15	\$902	\$420	\$1,322	\$13,110
Illinois	9.7%	19	\$1,259	\$515	\$1,774	\$18,303
Indiana	8.5%	39	\$855	\$423	\$1,278	\$14,993
Iowa	10.2%	13	\$1,069	\$467	\$1,536	\$15,093
Kansas	9.2%	29	\$971	\$528	\$1,499	\$16,281
Kentucky	9.7%	20	\$871	\$365	\$1,236	\$12,795
Louisiana	7.8%	44	\$644	\$346	\$990	\$12,746
Maine	10.6%	7	\$1,167	\$447	\$1,614	\$15,215
Maryland	10.4%	10	\$1,526	\$606	\$2,132	\$20,509
Massachusetts	10.6%	8	\$1,531	\$597	\$2,128	\$20,167
Michigan	9.9%	17	\$1,232	\$449	\$1,681	\$16,933
Minnesota	10.5%	9	\$1,330	\$492	\$1,822	\$17,367
Mississippi	8.6%	38	\$643	\$307	\$950	\$11,069
Missouri	8.8%	36	\$916	\$480	\$1,396	\$15,779
Montana	8.9%	35	\$762	\$435	\$1,197	\$13,483
Nebraska	9.6%	24	\$1,010	\$468	\$1,478	\$15,438
Nevada	7.6%	48	\$835	\$576	\$1,411	\$18,675
New Hampshire	7.7%	45	\$776	\$738	\$1,514	\$19,594
New Jersey	11.3%	3	\$1,664	\$766	\$2,429	\$21,572
New Mexico	9.1%	33	\$842	\$404	\$1,245	\$13,691
New York	12.3%	1	\$1,948	\$505	\$2,453	\$19,876
North Carolina	9.6%	23	\$1,020	\$419	\$1,439	\$14,985
North Dakota	9.1%	32	\$820	\$430	\$1,250	\$13,680
Ohio	9.6%	22	\$1,121	\$445	\$1,566	\$16,258
Oklahoma	8.4%	41	\$788	\$406	\$1,194	\$14,178
Oregon	11.1%	4	\$1,281	\$468	\$1,749	\$15,713
Pennsylvania	10.0%	16	\$1,165	\$488	\$1,653	\$16,573
Rhode Island	10.7%	6	\$1,257	\$588	\$1,845	\$17,303
South Carolina	9.1%	30	\$862	\$387	\$1,249	\$13,653
South Dakota	8.0%	43	\$648	\$423	\$1,071	\$13,396
Tennessee	7.6%	47	\$695	\$406	\$1,101	\$14,442
Texas	7.7%	46	\$804	\$401	\$1,205	\$15,619
Utah	10.3%	12	\$1,013	\$418	\$1,431	\$13,847
Vermont	10.8%	5	\$1,187	\$519	\$1,706	\$15,862
Virginia	9.4%	27	\$1,212	\$527	\$1,739	\$18,470
Washington	9.2%	28	\$1,135	\$495	\$1,631	\$17,707
West Virginia	9.9%	18	\$869	\$347	\$1,216	\$12,293
Wisconsin	11.7%	2	\$1,430	\$456	\$1,885	\$16,106
Wyoming	6.9%	49	\$542	\$503	\$1,046	\$15,184
District of Columbia	11.5%		\$1,533	\$684	\$2,217	\$19,209

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
United States	9.7%	—	\$1,103	\$460	\$1,563	\$16,171
Alabama	8.7%	37	\$744	\$357	\$1,100	\$12,648
Alaska	5.5%	50	\$609	\$551	\$1,160	\$20,962
Arizona	9.5%	21	\$1,001	\$466	\$1,467	\$15,486
Arkansas	8.6%	38	\$680	\$349	\$1,029	\$11,950
California	10.1%	11	\$1,402	\$476	\$1,878	\$18,612
Colorado	9.3%	25	\$1,078	\$485	\$1,563	\$16,891
Connecticut	9.8%	17	\$1,350	\$752	\$2,102	\$21,368
Delaware	9.0%	32	\$952	\$604	\$1,556	\$17,349
Florida	8.1%	43	\$862	\$505	\$1,367	\$16,801
Georgia	9.2%	29	\$924	\$404	\$1,327	\$14,504
Hawaii	9.4%	23	\$1,154	\$472	\$1,626	\$17,294
Idaho	9.8%	18	\$816	\$401	\$1,217	\$12,465
Illinois	9.7%	19	\$1,180	\$484	\$1,664	\$17,165
Indiana	8.5%	40	\$801	\$404	\$1,205	\$14,103
Iowa	10.0%	13	\$980	\$445	\$1,426	\$14,200
Kansas	8.9%	33	\$875	\$505	\$1,380	\$15,433
Kentucky	9.3%	26	\$781	\$351	\$1,132	\$12,233
Louisiana	7.7%	44	\$635	\$349	\$984	\$12,716
Maine	10.3%	7	\$1,019	\$407	\$1,427	\$13,913
Maryland	10.2%	8	\$1,390	\$566	\$1,955	\$19,146
Massachusetts	10.6%	5	\$1,414	\$547	\$1,961	\$18,573
Michigan	10.0%	15	\$1,186	\$430	\$1,616	\$16,149
Minnesota	10.1%	10	\$1,185	\$462	\$1,646	\$16,260
Mississippi	8.7%	36	\$625	\$301	\$926	\$10,629
Missouri	8.7%	35	\$846	\$459	\$1,305	\$14,959
Montana	8.9%	34	\$717	\$418	\$1,136	\$12,811
Nebraska	9.5%	22	\$931	\$448	\$1,379	\$14,585
Nevada	7.5%	48	\$775	\$544	\$1,318	\$17,545
New Hampshire	7.6%	45	\$702	\$675	\$1,377	\$18,086
New Jersey	11.0%	3	\$1,489	\$715	\$2,204	\$20,028
New Mexico	8.2%	41	\$700	\$394	\$1,094	\$13,256
New York	12.4%	1	\$1,808	\$472	\$2,280	\$18,445
North Carolina	9.3%	24	\$905	\$393	\$1,298	\$13,961
North Dakota	9.0%	31	\$753	\$418	\$1,172	\$13,048
Ohio	9.6%	20	\$1,060	\$426	\$1,486	\$15,489
Oklahoma	8.6%	39	\$801	\$406	\$1,207	\$14,101
Oregon	10.6%	4	\$1,124	\$444	\$1,568	\$14,842
Pennsylvania	9.9%	16	\$1,090	\$462	\$1,552	\$15,630
Rhode Island	10.3%	6	\$1,123	\$544	\$1,667	\$16,121
South Carolina	9.0%	30	\$792	\$364	\$1,157	\$12,856
South Dakota	8.2%	42	\$625	\$399	\$1,024	\$12,536
Tennessee	7.6%	46	\$641	\$381	\$1,022	\$13,439
Texas	7.5%	47	\$765	\$398	\$1,164	\$15,465
Utah	10.0%	14	\$939	\$408	\$1,348	\$13,426
Vermont	10.1%	9	\$1,006	\$478	\$1,484	\$14,636
Virginia	9.2%	27	\$1,097	\$494	\$1,591	\$17,246
Washington	9.2%	28	\$1,062	\$467	\$1,529	\$16,633
West Virginia	10.0%	12	\$854	\$340	\$1,194	\$11,888
Wisconsin	12.1%	2	\$1,403	\$431	\$1,834	\$15,172
Wyoming	7.0%	49	\$579	\$507	\$1,087	\$15,534
District of Columbia	11.5%		\$1,426	\$644	\$2,070	\$17,979

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
United States	9.7%	—	\$1,040	\$439	\$1,479	\$15,262
Alabama	8.7%	36	\$698	\$339	\$1,036	\$11,902
Alaska	5.9%	50	\$663	\$553	\$1,215	\$20,687
Arizona	9.4%	22	\$925	\$444	\$1,369	\$14,562
Arkansas	8.5%	40	\$634	\$333	\$967	\$11,338
California	10.2%	14	\$1,339	\$456	\$1,795	\$17,607
Colorado	9.4%	21	\$1,060	\$472	\$1,531	\$16,281
Connecticut	10.0%	15	\$1,290	\$706	\$1,996	\$19,969
Delaware	9.2%	27	\$923	\$572	\$1,495	\$16,267
Florida	8.1%	42	\$791	\$473	\$1,264	\$15,557
Georgia	9.1%	30	\$844	\$380	\$1,224	\$13,501
Hawaii	9.3%	25	\$1,065	\$452	\$1,517	\$16,370
Idaho	9.8%	18	\$796	\$392	\$1,188	\$12,112
Illinois	9.7%	19	\$1,123	\$464	\$1,587	\$16,281
Indiana	8.6%	38	\$768	\$391	\$1,158	\$13,486
Iowa	9.8%	17	\$907	\$434	\$1,341	\$13,651
Kansas	9.1%	29	\$849	\$485	\$1,334	\$14,704
Kentucky	9.1%	31	\$731	\$342	\$1,073	\$11,854
Louisiana	8.0%	43	\$650	\$345	\$995	\$12,504
Maine	10.2%	12	\$947	\$381	\$1,329	\$13,025
Maryland	10.2%	13	\$1,289	\$532	\$1,821	\$17,852
Massachusetts	10.3%	8	\$1,264	\$515	\$1,779	\$17,261
Michigan	10.4%	7	\$1,154	\$405	\$1,559	\$14,986
Minnesota	10.8%	5	\$1,224	\$442	\$1,666	\$15,421
Mississippi	8.6%	37	\$579	\$291	\$870	\$10,119
Missouri	8.8%	35	\$796	\$443	\$1,239	\$14,129
Montana	9.0%	33	\$709	\$410	\$1,120	\$12,418
Nebraska	9.3%	24	\$870	\$440	\$1,309	\$14,097
Nevada	7.5%	47	\$713	\$517	\$1,230	\$16,492
New Hampshire	7.6%	45	\$643	\$615	\$1,258	\$16,539
New Jersey	11.0%	3	\$1,396	\$673	\$2,069	\$18,731
New Mexico	8.4%	41	\$680	\$380	\$1,059	\$12,664
New York	12.3%	1	\$1,667	\$449	\$2,117	\$17,260
North Carolina	9.3%	23	\$845	\$370	\$1,214	\$13,059
North Dakota	9.1%	28	\$750	\$414	\$1,164	\$12,763
Ohio	9.6%	20	\$998	\$410	\$1,409	\$14,686
Oklahoma	8.6%	39	\$769	\$398	\$1,168	\$13,639
Oregon	11.0%	4	\$1,127	\$427	\$1,554	\$14,134
Pennsylvania	10.0%	16	\$1,029	\$439	\$1,468	\$14,746
Rhode Island	10.6%	6	\$1,084	\$512	\$1,596	\$15,113
South Carolina	9.0%	32	\$747	\$345	\$1,092	\$12,097
South Dakota	7.8%	44	\$564	\$393	\$957	\$12,210
Tennessee	7.6%	46	\$591	\$362	\$953	\$12,618
Texas	7.4%	48	\$717	\$384	\$1,102	\$14,864
Utah	10.2%	11	\$918	\$396	\$1,314	\$12,842
Vermont	10.2%	10	\$943	\$446	\$1,389	\$13,572
Virginia	9.2%	26	\$1,018	\$466	\$1,484	\$16,116
Washington	9.0%	34	\$963	\$448	\$1,411	\$15,694
West Virginia	10.3%	9	\$837	\$330	\$1,167	\$11,380
Wisconsin	12.0%	2	\$1,308	\$415	\$1,724	\$14,420
Wyoming	7.2%	49	\$564	\$494	\$1,058	\$14,756
District of Columbia	11.7%		\$1,344	\$605	\$1,949	\$16,662

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
United States	9.7%	—	\$956	\$405	\$1,361	\$14,055
Alabama	8.5%	38	\$619	\$309	\$929	\$10,903
Alaska	5.7%	50	\$608	\$534	\$1,142	\$20,028
Arizona	9.2%	29	\$814	\$410	\$1,224	\$13,363
Arkansas	8.4%	40	\$563	\$307	\$870	\$10,409
California	10.1%	14	\$1,213	\$425	\$1,638	\$16,269
Colorado	9.3%	24	\$969	\$441	\$1,410	\$15,193
Connecticut	10.0%	15	\$1,178	\$644	\$1,822	\$18,164
Delaware	9.4%	23	\$875	\$520	\$1,396	\$14,818
Florida	8.0%	43	\$710	\$443	\$1,152	\$14,453
Georgia	9.1%	30	\$766	\$345	\$1,111	\$12,262
Hawaii	9.2%	27	\$995	\$427	\$1,422	\$15,388
Idaho	10.0%	18	\$756	\$365	\$1,122	\$11,258
Illinois	10.0%	16	\$1,074	\$430	\$1,504	\$15,006
Indiana	8.7%	36	\$719	\$361	\$1,081	\$12,407
Iowa	10.2%	12	\$872	\$409	\$1,280	\$12,567
Kansas	9.1%	31	\$784	\$450	\$1,234	\$13,618
Kentucky	8.9%	34	\$661	\$315	\$976	\$10,923
Louisiana	7.2%	47	\$526	\$322	\$848	\$11,721
Maine	10.3%	11	\$876	\$346	\$1,222	\$11,899
Maryland	10.3%	10	\$1,194	\$482	\$1,676	\$16,248
Massachusetts	10.3%	9	\$1,144	\$466	\$1,610	\$15,579
Michigan	10.5%	7	\$1,064	\$368	\$1,431	\$13,648
Minnesota	11.4%	3	\$1,204	\$408	\$1,612	\$14,108
Mississippi	8.6%	37	\$545	\$266	\$811	\$9,444
Missouri	8.8%	35	\$730	\$410	\$1,140	\$13,001
Montana	9.0%	32	\$674	\$392	\$1,066	\$11,850
Nebraska	9.8%	20	\$850	\$409	\$1,258	\$12,872
Nevada	7.5%	45	\$684	\$484	\$1,168	\$15,466
New Hampshire	7.8%	44	\$621	\$557	\$1,177	\$15,126
New Jersey	11.2%	4	\$1,309	\$616	\$1,925	\$17,229
New Mexico	8.5%	39	\$643	\$354	\$998	\$11,799
New York	12.3%	2	\$1,526	\$412	\$1,938	\$15,765
North Carolina	9.3%	26	\$764	\$335	\$1,100	\$11,876
North Dakota	9.5%	22	\$756	\$396	\$1,152	\$12,105
Ohio	9.7%	21	\$935	\$380	\$1,315	\$13,530
Oklahoma	8.2%	41	\$672	\$370	\$1,042	\$12,691
Oregon	11.0%	5	\$1,046	\$402	\$1,448	\$13,204
Pennsylvania	9.9%	19	\$957	\$403	\$1,360	\$13,684
Rhode Island	10.9%	6	\$1,038	\$468	\$1,507	\$13,865
South Carolina	9.0%	33	\$683	\$315	\$997	\$11,097
South Dakota	8.0%	42	\$535	\$371	\$906	\$11,255
Tennessee	7.4%	46	\$518	\$331	\$849	\$11,512
Texas	7.0%	49	\$610	\$354	\$964	\$13,710
Utah	10.1%	13	\$839	\$372	\$1,211	\$11,998
Vermont	10.4%	8	\$882	\$406	\$1,287	\$12,402
Virginia	9.3%	25	\$943	\$430	\$1,373	\$14,818
Washington	9.2%	28	\$939	\$422	\$1,361	\$14,847
West Virginia	10.0%	17	\$760	\$308	\$1,068	\$10,695
Wisconsin	12.4%	1	\$1,272	\$390	\$1,662	\$13,440
Wyoming	7.2%	48	\$533	\$457	\$990	\$13,782
District of Columbia	12.0%		\$1,267	\$546	\$1,814	\$15,088

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
United States	9.5%	—	\$853	\$368	\$1,221	\$12,911
Alabama	8.5%	34	\$566	\$280	\$847	\$9,936
Alaska	5.5%	50	\$573	\$503	\$1,076	\$19,738
Arizona	8.8%	32	\$689	\$367	\$1,056	\$12,020
Arkansas	8.1%	39	\$493	\$280	\$773	\$9,504
California	9.9%	13	\$1,084	\$387	\$1,471	\$14,924
Colorado	8.9%	31	\$842	\$405	\$1,247	\$14,067
Connecticut	9.7%	17	\$1,020	\$581	\$1,601	\$16,564
Delaware	9.4%	22	\$819	\$472	\$1,291	\$13,687
Florida	7.8%	42	\$634	\$398	\$1,032	\$13,174
Georgia	9.1%	26	\$695	\$307	\$1,003	\$11,030
Hawaii	9.3%	23	\$936	\$382	\$1,318	\$14,207
Idaho	9.7%	16	\$690	\$337	\$1,027	\$10,597
Illinois	9.6%	19	\$939	\$393	\$1,332	\$13,883
Indiana	7.9%	41	\$567	\$328	\$896	\$11,307
Iowa	9.9%	12	\$791	\$380	\$1,171	\$11,835
Kansas	8.9%	30	\$716	\$416	\$1,133	\$12,720
Kentucky	9.0%	27	\$619	\$286	\$905	\$10,017
Louisiana	6.8%	49	\$452	\$301	\$753	\$11,112
Maine	10.0%	11	\$776	\$315	\$1,091	\$10,928
Maryland	10.2%	8	\$1,072	\$439	\$1,511	\$14,869
Massachusetts	10.4%	7	\$1,045	\$417	\$1,462	\$14,102
Michigan	10.1%	9	\$924	\$333	\$1,257	\$12,384
Minnesota	10.9%	5	\$1,033	\$370	\$1,403	\$12,819
Mississippi	8.3%	37	\$484	\$244	\$728	\$8,746
Missouri	8.8%	33	\$671	\$374	\$1,045	\$11,932
Montana	8.4%	35	\$599	\$371	\$971	\$11,527
Nebraska	9.7%	15	\$790	\$382	\$1,172	\$12,068
Nevada	7.2%	46	\$593	\$447	\$1,039	\$14,444
New Hampshire	7.7%	44	\$547	\$497	\$1,044	\$13,567
New Jersey	11.0%	4	\$1,175	\$553	\$1,728	\$15,734
New Mexico	7.7%	43	\$518	\$326	\$845	\$10,911
New York	12.0%	1	\$1,358	\$371	\$1,729	\$14,375
North Carolina	9.1%	25	\$677	\$298	\$974	\$10,655
North Dakota	8.4%	36	\$601	\$377	\$978	\$11,695
Ohio	9.5%	20	\$826	\$342	\$1,168	\$12,308
Oklahoma	8.0%	40	\$633	\$352	\$985	\$12,237
Oregon	11.0%	3	\$973	\$365	\$1,338	\$12,137
Pennsylvania	9.7%	14	\$865	\$371	\$1,236	\$12,710
Rhode Island	10.9%	6	\$964	\$420	\$1,384	\$12,673
South Carolina	8.9%	29	\$613	\$279	\$893	\$9,975
South Dakota	8.1%	38	\$509	\$340	\$848	\$10,425
Tennessee	7.3%	45	\$472	\$301	\$773	\$10,523
Texas	6.9%	48	\$561	\$327	\$889	\$12,834
Utah	9.6%	18	\$718	\$339	\$1,056	\$10,996
Vermont	10.0%	10	\$777	\$368	\$1,145	\$11,449
Virginia	9.2%	24	\$852	\$389	\$1,241	\$13,521
Washington	9.0%	28	\$853	\$389	\$1,242	\$13,869
West Virginia	9.5%	21	\$660	\$284	\$944	\$9,946
Wisconsin	11.9%	2	\$1,128	\$361	\$1,489	\$12,494
Wyoming	7.2%	47	\$530	\$455	\$985	\$13,736
District of Columbia	12.0%		\$1,144	\$496	\$1,640	\$13,652

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
United States	9.2%	—	\$797	\$355	\$1,152	\$12,489
Alabama	8.4%	33	\$539	\$270	\$809	\$9,586
Alaska	5.7%	50	\$576	\$470	\$1,046	\$18,504
Arizona	8.5%	30	\$647	\$364	\$1,012	\$11,895
Arkansas	7.8%	41	\$453	\$270	\$723	\$9,262
California	9.9%	11	\$1,064	\$378	\$1,442	\$14,590
Colorado	8.6%	29	\$790	\$393	\$1,182	\$13,724
Connecticut	9.5%	16	\$943	\$556	\$1,499	\$15,828
Delaware	9.2%	20	\$756	\$451	\$1,206	\$13,082
Florida	7.6%	44	\$577	\$388	\$965	\$12,703
Georgia	8.9%	25	\$645	\$290	\$935	\$10,493
Hawaii	9.1%	22	\$855	\$362	\$1,217	\$13,374
Idaho	9.4%	17	\$645	\$325	\$970	\$10,271
Illinois	9.4%	19	\$887	\$377	\$1,263	\$13,502
Indiana	7.8%	42	\$544	\$322	\$866	\$11,153
Iowa	9.6%	13	\$766	\$365	\$1,131	\$11,736
Kansas	8.4%	32	\$652	\$398	\$1,050	\$12,444
Kentucky	8.7%	27	\$580	\$278	\$858	\$9,904
Louisiana	6.8%	49	\$449	\$298	\$746	\$11,027
Maine	9.9%	9	\$725	\$297	\$1,023	\$10,287
Maryland	10.0%	7	\$989	\$411	\$1,400	\$14,005
Massachusetts	10.4%	5	\$986	\$387	\$1,373	\$13,209
Michigan	9.7%	12	\$843	\$324	\$1,167	\$12,014
Minnesota	9.9%	10	\$872	\$351	\$1,224	\$12,369
Mississippi	8.2%	37	\$469	\$241	\$710	\$8,655
Missouri	8.3%	36	\$599	\$353	\$952	\$11,463
Montana	8.5%	31	\$582	\$355	\$937	\$11,022
Nebraska	9.1%	21	\$714	\$366	\$1,080	\$11,839
Nevada	7.0%	47	\$565	\$437	\$1,003	\$14,263
New Hampshire	7.7%	43	\$516	\$465	\$981	\$12,735
New Jersey	10.7%	4	\$1,068	\$524	\$1,592	\$14,932
New Mexico	7.9%	40	\$524	\$313	\$837	\$10,647
New York	11.8%	1	\$1,254	\$350	\$1,604	\$13,598
North Carolina	9.1%	23	\$644	\$283	\$927	\$10,205
North Dakota	8.4%	34	\$585	\$356	\$941	\$11,201
Ohio	8.7%	28	\$703	\$333	\$1,036	\$11,964
Oklahoma	8.2%	38	\$653	\$349	\$1,003	\$12,279
Oregon	10.2%	6	\$857	\$356	\$1,213	\$11,867
Pennsylvania	9.6%	15	\$817	\$356	\$1,173	\$12,274
Rhode Island	10.7%	3	\$891	\$399	\$1,290	\$12,036
South Carolina	8.7%	26	\$568	\$265	\$833	\$9,547
South Dakota	8.0%	39	\$503	\$328	\$831	\$10,365
Tennessee	7.2%	45	\$443	\$287	\$730	\$10,087
Texas	6.8%	48	\$547	\$321	\$869	\$12,732
Utah	9.6%	14	\$695	\$323	\$1,018	\$10,618
Vermont	10.0%	8	\$744	\$352	\$1,095	\$10,991
Virginia	9.0%	24	\$782	\$363	\$1,145	\$12,672
Washington	8.4%	35	\$750	\$376	\$1,126	\$13,420
West Virginia	9.4%	18	\$653	\$281	\$935	\$9,966
Wisconsin	11.2%	2	\$1,020	\$354	\$1,374	\$12,236
Wyoming	7.1%	46	\$561	\$469	\$1,030	\$14,453
District of Columbia	12.9%		\$1,203	\$471	\$1,674	\$12,934

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
United States	9.2%	—	\$740	\$325	\$1,065	\$11,603
Alabama	8.4%	32	\$509	\$247	\$756	\$8,948
Alaska	5.9%	50	\$559	\$416	\$975	\$16,535
Arizona	8.6%	29	\$620	\$338	\$958	\$11,127
Arkansas	7.8%	41	\$424	\$245	\$670	\$8,616
California	9.8%	8	\$991	\$353	\$1,344	\$13,746
Colorado	8.3%	36	\$683	\$355	\$1,038	\$12,502
Connecticut	9.5%	16	\$868	\$517	\$1,386	\$14,632
Delaware	9.2%	20	\$701	\$418	\$1,119	\$12,167
Florida	7.5%	42	\$531	\$366	\$897	\$11,895
Georgia	8.8%	26	\$594	\$262	\$856	\$9,690
Hawaii	9.4%	18	\$879	\$355	\$1,234	\$13,066
Idaho	9.1%	23	\$593	\$309	\$902	\$9,930
Illinois	9.5%	13	\$857	\$342	\$1,199	\$12,566
Indiana	7.5%	43	\$497	\$298	\$796	\$10,564
Iowa	9.4%	19	\$700	\$335	\$1,035	\$11,018
Kansas	8.6%	28	\$623	\$357	\$980	\$11,369
Kentucky	8.7%	27	\$546	\$248	\$794	\$9,087
Louisiana	6.8%	48	\$421	\$268	\$689	\$10,085
Maine	9.7%	9	\$663	\$275	\$938	\$9,654
Maryland	10.0%	7	\$918	\$374	\$1,292	\$12,936
Massachusetts	10.8%	3	\$967	\$347	\$1,315	\$12,160
Michigan	9.4%	17	\$785	\$298	\$1,083	\$11,467
Minnesota	9.6%	11	\$786	\$321	\$1,106	\$11,516
Mississippi	8.3%	35	\$451	\$220	\$671	\$8,057
Missouri	8.3%	37	\$556	\$320	\$877	\$10,621
Montana	8.4%	33	\$546	\$329	\$875	\$10,378
Nebraska	9.2%	21	\$661	\$322	\$983	\$10,691
Nevada	7.0%	46	\$543	\$409	\$952	\$13,567
New Hampshire	7.5%	44	\$447	\$419	\$866	\$11,561
New Jersey	10.6%	4	\$986	\$481	\$1,467	\$13,783
New Mexico	8.5%	31	\$551	\$279	\$830	\$9,781
New York	11.8%	1	\$1,160	\$320	\$1,480	\$12,499
North Carolina	8.9%	24	\$587	\$256	\$842	\$9,417
North Dakota	9.5%	14	\$603	\$301	\$903	\$9,485
Ohio	8.4%	34	\$633	\$309	\$941	\$11,263
Oklahoma	7.9%	40	\$555	\$308	\$863	\$10,953
Oregon	10.3%	6	\$845	\$338	\$1,183	\$11,473
Pennsylvania	9.5%	15	\$753	\$323	\$1,076	\$11,350
Rhode Island	10.4%	5	\$798	\$365	\$1,163	\$11,146
South Carolina	8.6%	30	\$524	\$241	\$765	\$8,896
South Dakota	8.1%	39	\$469	\$293	\$762	\$9,458
Tennessee	7.2%	45	\$417	\$263	\$680	\$9,438
Texas	6.8%	49	\$496	\$290	\$785	\$11,551
Utah	9.5%	12	\$644	\$294	\$938	\$9,826
Vermont	9.7%	10	\$655	\$324	\$979	\$10,141
Virginia	8.9%	25	\$723	\$336	\$1,059	\$11,867
Washington	8.2%	38	\$683	\$352	\$1,035	\$12,602
West Virginia	9.1%	22	\$572	\$250	\$821	\$9,010
Wisconsin	11.1%	2	\$943	\$328	\$1,271	\$11,476
Wyoming	6.9%	47	\$498	\$423	\$921	\$13,391
District of Columbia	12.9%		\$1,121	\$435	\$1,556	\$12,093

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
United States	9.4%	—	\$692	\$293	\$986	\$10,441
Alabama	8.4%	37	\$456	\$221	\$677	\$8,074
Alaska	7.8%	43	\$772	\$375	\$1,147	\$14,734
Arizona	9.2%	25	\$620	\$306	\$926	\$10,062
Arkansas	8.2%	39	\$418	\$219	\$637	\$7,741
California	10.3%	7	\$950	\$320	\$1,270	\$12,366
Colorado	9.1%	27	\$691	\$317	\$1,008	\$11,117
Connecticut	9.6%	20	\$776	\$461	\$1,237	\$12,929
Delaware	9.4%	22	\$643	\$374	\$1,017	\$10,835
Florida	7.9%	41	\$494	\$329	\$823	\$10,464
Georgia	8.9%	28	\$543	\$235	\$777	\$8,713
Hawaii	9.8%	14	\$820	\$322	\$1,143	\$11,716
Idaho	9.5%	21	\$566	\$284	\$849	\$8,954
Illinois	9.7%	16	\$800	\$313	\$1,113	\$11,496
Indiana	7.6%	45	\$458	\$272	\$730	\$9,639
Iowa	9.7%	18	\$653	\$305	\$957	\$9,907
Kansas	8.7%	32	\$572	\$323	\$895	\$10,317
Kentucky	8.9%	29	\$514	\$232	\$746	\$8,410
Louisiana	7.3%	46	\$410	\$233	\$642	\$8,792
Maine	9.8%	13	\$601	\$246	\$847	\$8,628
Maryland	10.3%	6	\$861	\$336	\$1,197	\$11,613
Massachusetts	11.0%	3	\$883	\$310	\$1,192	\$10,828
Michigan	9.7%	17	\$748	\$274	\$1,022	\$10,563
Minnesota	9.9%	9	\$742	\$291	\$1,032	\$10,420
Mississippi	8.5%	35	\$420	\$197	\$616	\$7,266
Missouri	8.6%	34	\$536	\$290	\$826	\$9,646
Montana	8.7%	31	\$507	\$300	\$806	\$9,292
Nebraska	9.8%	12	\$664	\$291	\$955	\$9,719
Nevada	7.0%	48	\$488	\$383	\$871	\$12,381
New Hampshire	7.7%	44	\$416	\$377	\$793	\$10,303
New Jersey	11.0%	4	\$925	\$429	\$1,354	\$12,316
New Mexico	8.3%	38	\$477	\$251	\$728	\$8,770
New York	12.0%	1	\$1,057	\$288	\$1,345	\$11,175
North Carolina	9.2%	24	\$550	\$227	\$777	\$8,422
North Dakota	9.6%	19	\$590	\$277	\$867	\$9,004
Ohio	8.4%	36	\$583	\$281	\$863	\$10,298
Oklahoma	7.8%	42	\$478	\$267	\$746	\$9,538
Oregon	10.1%	8	\$754	\$313	\$1,067	\$10,571
Pennsylvania	9.7%	15	\$710	\$290	\$1,000	\$10,318
Rhode Island	10.5%	5	\$719	\$323	\$1,042	\$9,893
South Carolina	8.7%	30	\$481	\$216	\$697	\$7,993
South Dakota	8.1%	40	\$440	\$270	\$710	\$8,761
Tennessee	7.3%	47	\$384	\$237	\$620	\$8,503
Texas	7.0%	49	\$452	\$259	\$711	\$10,168
Utah	9.9%	10	\$618	\$273	\$891	\$9,026
Vermont	9.8%	11	\$599	\$292	\$891	\$9,054
Virginia	9.1%	26	\$657	\$300	\$957	\$10,500
Washington	8.6%	33	\$669	\$323	\$991	\$11,463
West Virginia	9.3%	23	\$550	\$229	\$779	\$8,410
Wisconsin	11.1%	2	\$867	\$299	\$1,166	\$10,501
Wyoming	7.0%	50	\$453	\$389	\$842	\$12,055
District of Columbia	12.0%		\$937	\$399	\$1,336	\$11,131

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
United States	9.7%	—	\$644	\$272	\$917	\$9,493
Alabama	8.6%	38	\$428	\$205	\$633	\$7,403
Alaska	8.6%	37	\$812	\$349	\$1,161	\$13,467
Arizona	9.7%	21	\$588	\$281	\$869	\$8,996
Arkansas	7.8%	46	\$357	\$208	\$566	\$7,270
California	10.0%	12	\$816	\$295	\$1,111	\$11,096
Colorado	9.7%	22	\$671	\$289	\$960	\$9,939
Connecticut	10.1%	11	\$740	\$421	\$1,161	\$11,533
Delaware	9.7%	20	\$602	\$345	\$946	\$9,758
Florida	8.3%	40	\$474	\$305	\$778	\$9,343
Georgia	9.0%	32	\$498	\$218	\$716	\$7,977
Hawaii	9.9%	16	\$741	\$298	\$1,039	\$10,516
Idaho	10.0%	13	\$561	\$267	\$828	\$8,281
Illinois	9.8%	19	\$737	\$294	\$1,030	\$10,528
Indiana	8.0%	43	\$465	\$258	\$723	\$9,010
Iowa	9.6%	23	\$605	\$291	\$896	\$9,357
Kansas	9.0%	31	\$544	\$297	\$841	\$9,310
Kentucky	9.2%	28	\$499	\$219	\$718	\$7,770
Louisiana	7.6%	47	\$390	\$211	\$601	\$7,875
Maine	9.9%	14	\$545	\$228	\$773	\$7,787
Maryland	10.6%	6	\$807	\$310	\$1,117	\$10,509
Massachusetts	11.5%	3	\$834	\$286	\$1,120	\$9,757
Michigan	9.9%	15	\$720	\$262	\$982	\$9,938
Minnesota	10.6%	7	\$732	\$271	\$1,003	\$9,492
Mississippi	8.9%	33	\$413	\$182	\$594	\$6,652
Missouri	8.8%	36	\$507	\$271	\$778	\$8,876
Montana	9.1%	30	\$500	\$283	\$783	\$8,611
Nebraska	9.8%	18	\$620	\$275	\$895	\$9,089
Nevada	7.8%	45	\$539	\$362	\$901	\$11,489
New Hampshire	8.0%	44	\$394	\$346	\$740	\$9,222
New Jersey	11.4%	4	\$875	\$392	\$1,267	\$11,095
New Mexico	8.8%	34	\$473	\$232	\$705	\$7,989
New York	12.1%	1	\$959	\$268	\$1,227	\$10,101
North Carolina	9.3%	26	\$506	\$211	\$717	\$7,725
North Dakota	9.3%	27	\$548	\$272	\$819	\$8,853
Ohio	8.5%	39	\$545	\$263	\$808	\$9,448
Oklahoma	8.1%	41	\$446	\$243	\$688	\$8,496
Oregon	10.6%	8	\$727	\$292	\$1,019	\$9,640
Pennsylvania	9.9%	17	\$656	\$269	\$925	\$9,391
Rhode Island	11.1%	5	\$690	\$295	\$986	\$8,866
South Carolina	8.8%	35	\$440	\$198	\$638	\$7,238
South Dakota	8.1%	42	\$411	\$259	\$670	\$8,323
Tennessee	7.6%	48	\$378	\$222	\$600	\$7,873
Texas	7.3%	49	\$426	\$240	\$665	\$9,152
Utah	10.1%	10	\$577	\$251	\$829	\$8,219
Vermont	10.5%	9	\$592	\$271	\$864	\$8,240
Virginia	9.4%	25	\$610	\$274	\$884	\$9,409
Washington	9.2%	29	\$656	\$300	\$956	\$10,425
West Virginia	9.5%	24	\$522	\$215	\$737	\$7,741
Wisconsin	11.7%	2	\$839	\$278	\$1,117	\$9,537
Wyoming	7.3%	50	\$429	\$362	\$790	\$10,887
District of Columbia	11.7%		\$845	\$379	\$1,225	\$10,478

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
United States	10.2%	—	\$614	\$259	\$873	\$8,526
Alabama	8.8%	39	\$387	\$195	\$583	\$6,635
Alaska	9.4%	31	\$853	\$350	\$1,203	\$12,811
Arizona	10.1%	20	\$529	\$261	\$790	\$7,846
Arkansas	8.2%	45	\$336	\$198	\$535	\$6,488
California	11.9%	4	\$932	\$269	\$1,201	\$10,055
Colorado	9.9%	23	\$601	\$273	\$875	\$8,829
Connecticut	10.6%	11	\$690	\$398	\$1,088	\$10,280
Delaware	9.9%	22	\$553	\$332	\$885	\$8,909
Florida	8.7%	40	\$436	\$289	\$725	\$8,285
Georgia	9.2%	34	\$450	\$207	\$657	\$7,165
Hawaii	10.0%	21	\$662	\$282	\$944	\$9,413
Idaho	10.4%	14	\$521	\$255	\$776	\$7,498
Illinois	10.1%	18	\$684	\$284	\$968	\$9,553
Indiana	8.3%	44	\$424	\$247	\$671	\$8,086
Iowa	9.8%	24	\$540	\$279	\$819	\$8,349
Kansas	9.4%	32	\$492	\$279	\$770	\$8,223
Kentucky	9.5%	28	\$452	\$203	\$654	\$6,860
Louisiana	7.8%	48	\$342	\$197	\$539	\$6,948
Maine	10.5%	12	\$523	\$220	\$743	\$7,067
Maryland	11.0%	8	\$748	\$296	\$1,044	\$9,491
Massachusetts	12.1%	3	\$785	\$275	\$1,060	\$8,788
Michigan	10.1%	19	\$654	\$253	\$907	\$8,958
Minnesota	10.9%	10	\$665	\$260	\$925	\$8,513
Mississippi	9.3%	33	\$384	\$171	\$556	\$5,966
Missouri	9.0%	37	\$457	\$259	\$716	\$7,967
Montana	9.4%	30	\$453	\$268	\$722	\$7,670
Nebraska	10.2%	16	\$565	\$265	\$830	\$8,124
Nevada	8.1%	46	\$485	\$339	\$824	\$10,158
New Hampshire	8.5%	42	\$369	\$327	\$696	\$8,181
New Jersey	11.9%	5	\$814	\$373	\$1,187	\$9,985
New Mexico	9.1%	35	\$433	\$218	\$651	\$7,123
New York	12.6%	1	\$901	\$258	\$1,158	\$9,176
North Carolina	9.5%	29	\$459	\$201	\$660	\$6,950
North Dakota	10.4%	13	\$558	\$259	\$816	\$7,865
Ohio	8.8%	38	\$498	\$252	\$750	\$8,496
Oklahoma	8.3%	43	\$397	\$229	\$625	\$7,529
Oregon	11.0%	9	\$676	\$278	\$954	\$8,685
Pennsylvania	10.3%	15	\$614	\$258	\$873	\$8,487
Rhode Island	11.2%	6	\$609	\$283	\$893	\$8,000
South Carolina	9.1%	36	\$405	\$189	\$594	\$6,518
South Dakota	8.6%	41	\$385	\$247	\$632	\$7,370
Tennessee	8.0%	47	\$355	\$211	\$566	\$7,027
Texas	7.7%	49	\$398	\$225	\$623	\$8,066
Utah	10.2%	17	\$519	\$237	\$756	\$7,404
Vermont	11.0%	7	\$548	\$257	\$804	\$7,313
Virginia	9.8%	25	\$566	\$261	\$826	\$8,431
Washington	9.7%	26	\$608	\$283	\$892	\$9,231
West Virginia	9.6%	27	\$452	\$203	\$655	\$6,807
Wisconsin	12.5%	2	\$802	\$266	\$1,068	\$8,552
Wyoming	7.6%	50	\$391	\$337	\$728	\$9,600
District of Columbia	12.0%		\$799	\$369	\$1,167	\$9,768

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
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
United States	10.4%	—	\$563	\$239	\$803	\$7,707
Alabama	9.0%	39	\$358	\$181	\$539	\$6,015
Alaska	11.0%	12	\$1,109	\$363	\$1,472	\$13,406
Arizona	10.3%	18	\$488	\$239	\$727	\$7,052
Arkansas	8.3%	46	\$299	\$180	\$479	\$5,786
California	11.8%	5	\$821	\$250	\$1,071	\$9,083
Colorado	10.3%	21	\$560	\$250	\$810	\$7,899
Connecticut	10.9%	13	\$646	\$373	\$1,019	\$9,312
Delaware	9.8%	26	\$490	\$312	\$802	\$8,181
Florida	9.0%	37	\$401	\$267	\$668	\$7,403
Georgia	9.3%	33	\$412	\$190	\$602	\$6,447
Hawaii	10.0%	24	\$616	\$268	\$884	\$8,824
Idaho	10.3%	17	\$471	\$235	\$706	\$6,830
Illinois	10.4%	16	\$637	\$263	\$900	\$8,680
Indiana	8.5%	44	\$391	\$228	\$618	\$7,311
Iowa	10.3%	20	\$512	\$255	\$767	\$7,441
Kansas	9.4%	32	\$446	\$258	\$704	\$7,487
Kentucky	9.6%	30	\$410	\$184	\$594	\$6,186
Louisiana	7.7%	50	\$300	\$181	\$481	\$6,263
Maine	10.1%	23	\$455	\$208	\$663	\$6,548
Maryland	11.0%	11	\$676	\$276	\$952	\$8,662
Massachusetts	12.1%	4	\$707	\$258	\$965	\$8,005
Michigan	10.4%	15	\$605	\$233	\$839	\$8,033
Minnesota	11.0%	10	\$604	\$240	\$843	\$7,650
Mississippi	9.3%	34	\$346	\$158	\$504	\$5,409
Missouri	9.2%	35	\$422	\$239	\$661	\$7,173
Montana	9.7%	27	\$421	\$245	\$666	\$6,851
Nebraska	10.8%	14	\$540	\$242	\$782	\$7,240
Nevada	8.3%	45	\$444	\$310	\$754	\$9,057
New Hampshire	8.8%	42	\$347	\$300	\$647	\$7,356
New Jersey	12.4%	3	\$778	\$350	\$1,128	\$9,084
New Mexico	8.8%	41	\$364	\$201	\$565	\$6,395
New York	13.2%	1	\$865	\$240	\$1,105	\$8,372
North Carolina	9.7%	28	\$426	\$186	\$612	\$6,316
North Dakota	11.5%	7	\$531	\$224	\$755	\$6,558
Ohio	8.9%	40	\$449	\$233	\$681	\$7,635
Oklahoma	8.5%	43	\$360	\$207	\$566	\$6,628
Oregon	11.1%	9	\$616	\$255	\$871	\$7,859
Pennsylvania	10.3%	19	\$553	\$241	\$793	\$7,698
Rhode Island	11.3%	8	\$568	\$264	\$831	\$7,337
South Carolina	9.0%	38	\$359	\$175	\$534	\$5,932
South Dakota	9.1%	36	\$355	\$220	\$575	\$6,332
Tennessee	8.2%	47	\$322	\$194	\$516	\$6,320
Texas	7.9%	48	\$367	\$207	\$574	\$7,263
Utah	10.2%	22	\$467	\$218	\$685	\$6,694
Vermont	11.6%	6	\$533	\$238	\$771	\$6,622
Virginia	9.8%	25	\$506	\$240	\$746	\$7,592
Washington	9.6%	31	\$533	\$260	\$793	\$8,280
West Virginia	9.7%	29	\$417	\$188	\$605	\$6,254
Wisconsin	12.6%	2	\$722	\$248	\$970	\$7,702
Wyoming	7.8%	49	\$345	\$302	\$647	\$8,316
District of Columbia	11.5%	—	\$694	\$345	\$1,039	\$9,007

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.

For more information, see *Tax Foundation Special Report* No. 189,
[189, "State-Local Tax Burdens Fall in 2009 as Tax Revenues Shrink Faster than Income."](#)

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