

Minnesota's Tax Rankings: How Do We Measure Up?

Minnesota is often described as a high tax state, with tax rankings mentioned as proof. Tax rankings are popular because they appear to compress complex systems of government finance into a single number. However, rankings are limited in the amount of information they provide — they only compare states in terms of revenue collections, but do not provide information about whether a state's tax and budget choices are the right ones for its citizens. It is also unclear whether high tax rankings are in themselves detrimental to a state, as Minnesota experienced economic success at the same time it had relatively high tax rankings.

When looking at the tax rankings for FY 2000, which is the most current year for which comprehensive state and local tax information is available, we note the following:

- The full impact of the tax cuts enacted in the surplus years from 1997 to 2001 is not yet known. Only a portion of these tax cuts — and none of the rebates — are included in information available from the Census Bureau.
- Minnesota ranked high in some taxes, such as the income tax, but below average on others, such as the general sales tax.
- Minnesota's local taxes are below average — Minnesota ranked 31st in local taxes per capita and 37th in local taxes as a percentage of income. In the case of the property tax, Minnesota ranked lower than all adjacent states when measured as percentage of income.
- Taxes are only a portion of total government revenues. Measured as a percentage of income, Minnesota ranked 7th in taxes but only 18th in total government revenues.
- On many measures, Wisconsin — the state to which Minnesota is most often compared — ranked higher than Minnesota.

FY 2000 Tax Rankings

There are many different types of tax rankings. As shown in Table 1, where Minnesota ranks varies by what tax is measured and how taxes are measured (whether as a percentage of income or per capita, whether both state and local taxes are included or only one level of government).³

Because Minnesota is a high-income state, Minnesota tends to rank lower on measures of taxes as a percentage of income versus per capita. In addition, state taxes take up a relatively large share of total taxes in Minnesota while local taxes are fairly low. Therefore, Minnesota

Table 1: Minnesota's Tax Rankings, FY 2000

	Percentage of Income	Per Capita
Total Taxes	7	5
Individual Income Taxes	9	7
Property Taxes	27	17
General Sales Taxes	31	22
Selective Sales Taxes¹	15	10
Corporate Income Taxes	12	9
Motor Vehicle License Taxes	4	2
Other Taxes²	35	30
Non-tax revenues	25	11
Total Government Revenues	18	8
State Taxes only	5	4
Local Taxes only	37	31

Source: Author's Analysis of U.S. Census Bureau data. A rank of 1 means the state has the highest taxes. Except where noted, all rankings are for state and local taxes combined.

¹ "Selective sales taxes" are those on alcoholic beverages, amusements, insurance premiums, motor fuels, pari-mutuels, public utilities, and tobacco products.

² "Other taxes" include such items as death and gift taxes, documentary and stock transfer taxes, and severance taxes.

³ See the Appendix for information on how all 50 states rank on the measures shown in Table 1.

tends to rank higher when only state taxes are compared, but lower when both state and local taxes are included. Finally, Minnesota tends to rely more on taxes and less on other forms of revenue (such as fees). As a result, Minnesota ranks higher on measures that look just at taxes, but lower when all sources of government revenue are included.

Tax rankings should be used with caution, and a few caveats should be kept in mind:

- **Rankings do not reflect recent changes.** This fact sheet uses the most current state and local government data available from the Census Bureau, which is for fiscal year (FY) 2000. The data does not show the impact of significant reductions in the state's motor vehicle sales taxes, property taxes, and individual income taxes that were passed during the surplus years but not fully implemented until FY 2001 or later. Minnesota made the largest tax cuts in the country in the 2001 Legislative Session and the 2nd largest in 2000.⁴ This makes it likely that Minnesota has dropped in tax rankings since FY 2000.
- **Rankings based on census data do not reflect the impact of rebates.** The \$634 million in sales taxes rebated in FY 2000 is *not* subtracted from government revenues or sales tax collections in the Census Bureau tabulations. Subtracting this rebate would reduce Minnesota's tax and revenue ranking relative to other states.
- **Rankings do not necessarily reflect the impact on individual taxpayers.** Rankings only compare what Minnesotans in total pay compared to residents of another state in total. The fact that Minnesota's income tax ranks in the top 10, for example, does not mean that all Minnesota households would pay lower income taxes if they lived in another state. In fact, income taxes on low-income families in Minnesota are among the lowest of the 42 states with state income taxes.⁵

Taxes Per Capita Versus Taxes as a Percentage of Income

When measuring tax rankings, one key question is the unit of analysis. The two most common are:

- Per capita — total taxes divided by the population of the state.
 - As a percentage of income — total taxes divided by total personal income in the state.⁶
- Per capita measures account for the fact that states have populations of different sizes, while percentage of income measures take into account that states have different levels of wealth.

Rankings measured as a percentage of personal income are more meaningful than those measured per capita. First, measuring as a percentage of income more directly relates to taxpayers' ability to pay. A tax of \$100 in a state where incomes are fairly low represents more of a burden to taxpayers than the same size tax in a state where citizens are more affluent. Second, it takes into account the higher cost of living in high wealth states. Personnel costs are a major component of government spending. In order to attract and keep qualified workers, governments in high-income states generally must offer higher wages than governments in low-income states. Measuring taxes as a percentage of personal income is a practical way to adjust for higher labor costs in high-income states.

Minnesota ranks lower on measures as a percentage of income than those measured per capita. While in some instances the difference is relatively small, in others it can be significant. In total

⁴ As measured as a percentage of the previous year's tax collections. National Conference of State Legislatures.

⁵ Center on Budget and Policy Priorities, *State Income Tax Burdens on Low-Income Families in 2002*, www.cbpp.org/4-11-03sfp.pdf.

⁶ Calculations as a percentage of income may actually overstate the actual tax burden because personal income data from the U.S. Commerce Department's Bureau of Economic Advisors does not include capital gains income. Because capital gains in 1999 and 2000 were unusually high, tax burdens in FY 2000 may be more overstated than in other years.

government revenues, for example, Minnesota ranked 8th in FY 2000 when measured per capita but only 18th as a percentage of income, while in property taxes Minnesota ranked 17th per capita and 27th as a percentage of income.

Rankings Vary Widely Depending on the Tax

While Minnesota did land in the top 10 for taxes overall in FY 2000, Minnesota is average or below average on some taxes. Measured as a percentage of income, in FY 2000 Minnesota ranked among the top 10 states in motor vehicle license tax and the individual income tax. In contrast, Minnesota was below the national average on property taxes, general sales taxes, and other taxes.

Taxes Versus Total Revenues

Taxes are only one source of government revenues. Other sources of government revenues include fees, charges, special assessments, and interest earnings. Total revenue is more inclusive than taxes and thus is a better measure of the total size of government. Minnesota tends to rely less than other states on non-tax revenues, and therefore ranks lower on total revenues than on tax revenues alone.

Total government revenue in Minnesota is modestly above the national average. In FY 2000, Minnesota ranked:

- 8th in total revenues per capita — 14.4% above the national average.
- 18th in total revenues as a percentage of income — 5.9% above the national average.

State Versus Local Taxes

The preceding analysis focuses on combined state and local government taxes and revenues. Some rankings focus exclusively on state government to the exclusion of local government. Such analysis overlooks the fact that funding and revenue-raising responsibilities of state and local governments vary dramatically from one state to another. For example, in some states highway costs are borne primarily at the local level, while in other states they are funded primarily by state government.

In addition, in some states, local governments have access to more types of taxes than in Minnesota, in which most local jurisdictions can only levy property taxes. A small number of Minnesota's cities and towns have local sales tax authority, and none have a local income tax.

Minnesota Compared to Wisconsin

Recently there has been much emphasis placed on the comparison between Minnesota and Wisconsin in terms of government spending. This comparison is appropriate, since demographically Wisconsin is more like Minnesota than the other adjacent states.

While taxes per capita are lower in Wisconsin than in Minnesota, Wisconsin ranks higher than Minnesota in taxes as a percentage of income and for total government revenues (both per capita and as a percentage of income).

- Total state and local taxes per capita: Minnesota ranks 5th and Wisconsin ranks 8th. Total taxes per capita are 6.4% lower in Wisconsin.
- Taxes as a percentage of personal income: Minnesota ranks 7th and Wisconsin ranks 4th. Taxes as a percentage of income are 4.8% higher in Wisconsin.
- Total state and local government revenue per capita: Minnesota ranks 8th and Wisconsin ranks 5th. Total government revenue per capita is 1.7% higher in Wisconsin.
- Total government revenues as a percentage of personal income: Minnesota ranks 18th and Wisconsin ranks 8th. Government revenues as a percentage of income is 13.8% higher in Wisconsin.

If Minnesota is to become more like Wisconsin, government revenues in Minnesota must increase, not decrease.

In fact, while Minnesota did rank among the top 10 states in *state* level taxes, it is well below the national average in *local* taxes. In FY 2000, Minnesota ranked:

- 4th in state government taxes per capita
- 5th in state government taxes as a percentage of personal income
- 31st in local government taxes per capita
- 37th in local government taxes as a percentage of personal income

To focus on state government to the exclusion of local governments can yield misleading results regarding the total amount of taxes collected within a state. A taxpayer will feel little consolation if a low state tax burden is offset by high local taxes or vice versa. Taxpayers and policy analysts alike should focus on combined state and local taxes and revenues as the most meaningful measure of the total size of government in a state.

Conclusion

While tax rankings appear to provide a simple way of comparing states, where Minnesota ranks varies dramatically depending on how taxes are measured and which taxes are included. In addition, rankings are hampered by a lack of up-to-date information, and can only tell us how states compared in the past.

Tax rankings are also limited in their implications. They only represent total taxes paid in a state, and may not be representative of any individual taxpayer's experience. Finally, rankings based on the level of government revenues — including the rankings cited above — are deficient to the extent that they do not measure the quality of government services being provided. Living in a state with high taxes and high government revenue may not be such a bad deal if the quality of public services and infrastructure and the quality of life are equally high. Rankings based only on government revenues are — at best — looking at only half of the picture.

Technical Note

All tax and revenue data used in this report is from the U.S. Census Bureau's tabulations for fiscal year 2000 (July 1999 to June 2000). In all calculations, the District of Columbia is excluded. Personal income data is from the U.S. Commerce Department's Bureau of Economic Advisors. Personal income data was compiled so as to correspond to the fiscal year 2000 information from the Census Bureau.

Appendix: 50 State Ranking Tables

Table 2: Total State and Local Taxes, FY 2000

	% of income	Rank	Per Capita	Rank
New York	13.6%	1	\$4,578	2
Maine	13.4%	2	\$3,343	11
Alaska	12.8%	3	\$3,687	6
Wisconsin	12.5%	4	\$3,458	8
New Mexico	12.4%	5	\$2,639	33
Hawaii	12.3%	6	\$3,384	10
Minnesota	11.9%	7	\$3,694	5
Vermont	11.6%	8	\$3,080	17
Utah	11.6%	9	\$2,630	34
Connecticut	11.5%	10	\$4,595	1
California	11.5%	11	\$3,545	7
Rhode Island	11.5%	12	\$3,256	13
North Dakota	11.4%	13	\$2,754	28
Wyoming	11.3%	14	\$3,046	19
West Virginia	11.3%	15	\$2,413	42
Delaware	11.1%	16	\$3,340	12
Michigan	11.0%	17	\$3,167	16
Ohio	10.9%	18	\$3,016	20
Idaho	10.9%	19	\$2,546	38
New Jersey	10.9%	20	\$3,903	3
50 State Average	10.8%		\$3,095	
Mississippi	10.8%	21	\$2,214	48
Louisiana	10.8%	22	\$2,436	41
Kentucky	10.8%	23	\$2,517	39
Iowa	10.7%	24	\$2,765	27
Nebraska	10.7%	25	\$2,906	24
Montana	10.7%	26	\$2,363	45
Arizona	10.6%	27	\$2,599	36
Kansas	10.6%	28	\$2,833	26
Maryland	10.6%	29	\$3,454	9
Massachusetts	10.5%	30	\$3,787	4
Georgia	10.4%	31	\$2,841	25
Illinois	10.4%	32	\$3,241	14
Pennsylvania	10.4%	33	\$2,979	21
Arkansas	10.4%	34	\$2,230	47
Oklahoma	10.3%	35	\$2,391	43
Washington	10.3%	36	\$3,178	15
North Carolina	10.2%	37	\$2,664	31
Oregon	10.2%	38	\$2,751	29
Indiana	10.2%	39	\$2,691	30
Nevada	10.1%	40	\$2,915	23
South Carolina	10.1%	41	\$2,379	44
Virginia	9.9%	42	\$2,978	22
Colorado	9.8%	43	\$3,073	18
Missouri	9.6%	44	\$2,558	37
Florida	9.6%	45	\$2,624	35
Texas	9.3%	46	\$2,505	40
South Dakota	9.1%	47	\$2,299	46
Alabama	9.1%	48	\$2,117	50
Tennessee	8.5%	49	\$2,185	49
New Hampshire	8.3%	50	\$2,652	32

Table 3: Total State and Local Individual Income Taxes, FY 2000

	% of Income	Rank	Per Capita	Rank
New York	4.5%	1	\$1,509	1
Oregon	4.4%	2	\$1,198	4
Maryland	4.1%	3	\$1,351	3
Wisconsin	4.0%	4	\$1,110	8
Massachusetts	4.0%	5	\$1,424	2
California	3.8%	6	\$1,168	5
Ohio	3.7%	7	\$1,009	9
Kentucky	3.6%	8	\$853	15
Minnesota	3.6%	9	\$1,128	7
North Carolina	3.4%	10	\$896	12
Maine	3.4%	11	\$845	17
Delaware	3.3%	12	\$988	10
Utah	3.3%	13	\$740	23
Virginia	3.2%	14	\$965	11
Idaho	3.2%	15	\$746	22
Hawaii	3.2%	16	\$878	13
Connecticut	2.9%	17	\$1,167	6
Georgia	2.9%	18	\$777	20
Rhode Island	2.8%	19	\$791	18
Michigan	2.7%	20	\$778	19
Colorado	2.7%	21	\$846	16
Vermont	2.7%	22	\$709	24
Oklahoma	2.7%	23	\$619	30
Indiana	2.7%	24	\$702	25
50 State Average	2.6%		\$750	
Pennsylvania	2.6%	25	\$756	21
Missouri	2.6%	26	\$688	27
South Carolina	2.6%	27	\$610	32
Montana	2.6%	28	\$572	33
Kansas	2.6%	29	\$693	26
Arkansas	2.6%	30	\$550	34
Iowa	2.6%	31	\$659	29
Nebraska	2.5%	32	\$686	28
West Virginia	2.5%	33	\$534	35
New Jersey	2.4%	34	\$860	14
New Mexico	2.3%	35	\$484	37
Alabama	2.1%	36	\$486	36
Illinois	2.0%	37	\$615	31
Arizona	1.8%	38	\$447	38
Mississippi	1.7%	39	\$354	40
Louisiana	1.6%	40	\$354	39
North Dakota	1.3%	41	\$309	41
New Hampshire	0.2%	42	\$53	42
Tennessee	0.1%	43	\$32	43
Alaska	0.0%	44	\$0	44
Florida	0.0%	44	\$0	44
Nevada	0.0%	44	\$0	44
South Dakota	0.0%	44	\$0	44
Texas	0.0%	44	\$0	44
Washington	0.0%	44	\$0	44
Wyoming	0.0%	44	\$0	44

Table 4: Total State and Local Property Taxes, FY 2000

	% of Income	Rank	Per Capita	Rank
New Hampshire	5.1%	1	\$1,641	2
Maine	5.0%	2	\$1,254	7
Vermont	4.9%	3	\$1,284	6
New Jersey	4.8%	4	\$1,717	1
Rhode Island	4.6%	5	\$1,297	5
Montana	4.6%	6	\$1,007	13
Alaska	4.2%	7	\$1,214	8
Connecticut	4.0%	8	\$1,588	3
New York	4.0%	9	\$1,328	4
Wyoming	3.9%	10	\$1,038	12
Wisconsin	3.8%	11	\$1,061	11
Illinois	3.8%	12	\$1,168	10
Texas	3.5%	13	\$950	15
Indiana	3.5%	14	\$913	18
Iowa	3.4%	15	\$888	21
North Dakota	3.4%	16	\$821	27
Massachusetts	3.3%	17	\$1,204	9
Nebraska	3.3%	18	\$905	20
South Dakota	3.3%	19	\$838	26
Michigan	3.3%	20	\$956	14
Florida	3.2%	21	\$882	22
50 State Average	3.1%		\$885	
Arizona	3.1%	22	\$761	32
Ohio	3.1%	23	\$841	25
Oregon	3.0%	24	\$815	29
Kansas	3.0%	25	\$809	30
Washington	3.0%	26	\$932	16
Minnesota	3.0%	27	\$928	17
Idaho	2.9%	28	\$670	35
Pennsylvania	2.9%	29	\$820	28
South Carolina	2.8%	30	\$668	36
Virginia	2.8%	31	\$846	24
Maryland	2.8%	32	\$908	19
Colorado	2.7%	33	\$856	23
Georgia	2.7%	34	\$725	33
Utah	2.6%	35	\$584	38
California	2.5%	36	\$775	31
Mississippi	2.5%	37	\$514	40
Nevada	2.5%	38	\$719	34
Missouri	2.3%	39	\$609	37
West Virginia	2.2%	40	\$473	44
North Carolina	2.2%	41	\$572	39
Tennessee	2.0%	42	\$507	41
Kentucky	1.8%	43	\$426	45
Hawaii	1.8%	44	\$497	42
Louisiana	1.7%	45	\$390	46
Arkansas	1.7%	46	\$361	48
Oklahoma	1.6%	47	\$377	47
Delaware	1.6%	48	\$488	43
New Mexico	1.6%	49	\$341	49
Alabama	1.3%	50	\$301	50

Table 5: Total State and Local General Sales Taxes, FY 2000

	% of Income	Rank	Per Capita	Rank
Washington	4.9%	1	\$1,513	1
New Mexico	4.8%	2	\$1,027	4
Hawaii	4.6%	3	\$1,268	2
Louisiana	4.3%	4	\$968	8
Mississippi	4.0%	5	\$820	20
Tennessee	3.9%	6	\$1,002	6
Arizona	3.9%	7	\$946	9
Arkansas	3.8%	8	\$823	18
Utah	3.6%	9	\$825	17
Nevada	3.6%	10	\$1,032	3
Florida	3.6%	11	\$973	7
Wyoming	3.5%	12	\$939	10
Georgia	3.4%	13	\$920	11
South Dakota	3.3%	14	\$831	16
Texas	3.1%	15	\$832	15
Kansas	3.1%	16	\$823	19
Oklahoma	3.0%	17	\$697	25
California	2.9%	18	\$899	12
Colorado	2.8%	19	\$878	13
Alabama	2.8%	20	\$645	31
Missouri	2.8%	21	\$734	23
50 State Average	2.7%		\$764	
South Carolina	2.7%	22	\$638	32
Michigan	2.7%	23	\$771	21
Maine	2.7%	24	\$665	27
Nebraska	2.6%	25	\$711	24
New York	2.6%	26	\$868	14
Connecticut	2.5%	27	\$1,004	5
Iowa	2.5%	28	\$647	30
Wisconsin	2.5%	29	\$689	26
Idaho	2.5%	30	\$577	38
Minnesota	2.5%	31	\$764	22
North Dakota	2.5%	32	\$594	33
West Virginia	2.4%	33	\$507	42
Ohio	2.4%	34	\$655	29
Kentucky	2.3%	35	\$537	41
Indiana	2.2%	36	\$589	35
North Carolina	2.2%	37	\$562	39
Rhode Island	2.1%	38	\$593	34
Pennsylvania	2.0%	39	\$588	36
Illinois	1.9%	40	\$586	37
New Jersey	1.8%	41	\$655	28
Massachusetts	1.6%	42	\$562	40
Virginia	1.5%	43	\$454	44
Maryland	1.4%	44	\$472	43
Vermont	1.3%	45	\$354	45
Alaska	0.6%	46	\$170	46
Delaware	0.0%	47	\$0	47
Montana	0.0%	47	\$0	47
New Hampshire	0.0%	47	\$0	47
Oregon	0.0%	47	\$0	47

Table 6: Total State and Local Selective Sales Taxes, FY 2000

	% of Income	Rank	Per Capita	Rank
Nevada	2.6%	1	\$763	1
West Virginia	2.4%	2	\$509	3
North Dakota	2.2%	3	\$518	2
Louisiana	1.9%	4	\$426	12
Hawaii	1.8%	5	\$499	4
Montana	1.7%	6	\$383	17
Vermont	1.7%	7	\$442	9
Alabama	1.7%	8	\$386	16
Texas	1.6%	9	\$443	8
Kentucky	1.6%	10	\$375	19
Illinois	1.6%	11	\$491	5
Florida	1.5%	12	\$420	13
Mississippi	1.5%	13	\$305	27
New Mexico	1.5%	14	\$311	25
Minnesota	1.4%	15	\$437	10
New Hampshire	1.4%	16	\$449	7
Washington	1.4%	17	\$435	11
Arkansas	1.3%	18	\$280	32
South Dakota	1.3%	19	\$327	22
Virginia	1.3%	20	\$389	15
Rhode Island	1.3%	21	\$366	20
North Carolina	1.3%	22	\$333	21
Delaware	1.3%	23	\$380	18
50 State Average	1.2%		\$334	
Maryland	1.2%	24	\$401	14
Connecticut	1.2%	25	\$480	6
Missouri	1.2%	26	\$308	26
Utah	1.2%	27	\$264	38
Tennessee	1.1%	28	\$284	30
Wisconsin	1.1%	29	\$305	28
Maine	1.1%	30	\$273	36
Idaho	1.1%	31	\$249	43
Iowa	1.1%	32	\$275	34
Oklahoma	1.0%	33	\$241	46
Pennsylvania	1.0%	34	\$294	29
Nebraska	1.0%	35	\$276	33
Oregon	1.0%	36	\$267	37
South Carolina	1.0%	37	\$230	48
Alaska	1.0%	38	\$282	31
Arizona	1.0%	39	\$237	47
Indiana	1.0%	40	\$252	40
New York	0.9%	41	\$316	24
Kansas	0.9%	42	\$251	41
Ohio	0.9%	43	\$257	39
New Jersey	0.9%	44	\$323	23
Wyoming	0.9%	45	\$242	45
California	0.9%	46	\$273	35
Colorado	0.8%	47	\$249	44
Georgia	0.8%	48	\$216	50
Michigan	0.8%	49	\$225	49
Massachusetts	0.7%	50	\$251	42

Table 7: Total State and Local Corporate Income Taxes, FY 2000

	% of Income	Rank	Per Capita	Rank
Alaska	2.4%	1	\$699	1
Delaware	1.0%	2	\$307	3
New York	0.9%	3	\$319	2
Michigan	0.8%	4	\$240	5
New Hampshire	0.8%	5	\$253	4
California	0.6%	6	\$196	7
Illinois	0.6%	7	\$182	8
Indiana	0.6%	8	\$152	11
Massachusetts	0.6%	9	\$206	6
North Carolina	0.6%	10	\$149	12
West Virginia	0.6%	11	\$120	16
Minnesota	0.5%	12	\$163	9
North Dakota	0.5%	13	\$122	15
Montana	0.5%	14	\$111	19
Pennsylvania	0.5%	15	\$138	13
Maine	0.5%	16	\$118	18
50 State Average	0.4%		\$127	
New Jersey	0.4%	17	\$160	10
Oregon	0.4%	18	\$119	17
Tennessee	0.4%	19	\$108	20
Idaho	0.4%	20	\$97	24
Arizona	0.4%	21	\$102	22
Arkansas	0.4%	22	\$89	25
New Mexico	0.4%	23	\$88	26
Mississippi	0.4%	24	\$80	30
Wisconsin	0.4%	25	\$108	21
Kansas	0.4%	26	\$101	23
Utah	0.3%	27	\$78	33
Kentucky	0.3%	28	\$76	34
Georgia	0.3%	29	\$87	27
Connecticut	0.3%	30	\$125	14
Nebraska	0.3%	31	\$82	28
Iowa	0.3%	32	\$73	36
Vermont	0.3%	33	\$73	37
Florida	0.3%	34	\$74	35
Virginia	0.3%	35	\$80	31
Rhode Island	0.3%	36	\$71	38
Maryland	0.2%	37	\$81	29
Colorado	0.2%	38	\$78	32
Oklahoma	0.2%	39	\$56	42
South Carolina	0.2%	40	\$57	41
South Dakota	0.2%	41	\$60	40
Alabama	0.2%	42	\$55	44
Hawaii	0.2%	43	\$62	39
Louisiana	0.2%	44	\$50	45
Ohio	0.2%	45	\$56	43
Missouri	0.2%	46	\$47	46
Nevada	0.0%	47	\$0	47
Texas	0.0%	47	\$0	47
Washington	0.0%	47	\$0	47
Wyoming	0.0%	47	\$0	47

Table 8: Total State and Local Motor Vehicle License Taxes, FY 2000

	% of Income	Rank	Per Capita	Rank
Oklahoma	0.8%	1	\$184	1
Wyoming	0.5%	2	\$124	3
Iowa	0.5%	3	\$119	4
Minnesota	0.4%	4	\$131	2
Oregon	0.4%	5	\$109	5
Hawaii	0.4%	6	\$105	6
Idaho	0.4%	7	\$87	8
New Mexico	0.4%	8	\$78	10
Montana	0.3%	9	\$76	12
South Dakota	0.3%	10	\$76	11
Illinois	0.3%	11	\$90	7
Michigan	0.3%	12	\$82	9
North Dakota	0.3%	13	\$68	16
Alaska	0.3%	14	\$74	13
Maine	0.3%	15	\$63	18
50 State Average	0.2%		\$58	
West Virginia	0.2%	16	\$49	34
Ohio	0.2%	17	\$63	19
Washington	0.2%	18	\$71	14
Tennessee	0.2%	19	\$58	24
Pennsylvania	0.2%	20	\$64	17
Nebraska	0.2%	21	\$60	21
Kentucky	0.2%	22	\$52	31
Vermont	0.2%	23	\$58	23
Florida	0.2%	24	\$60	22
Texas	0.2%	25	\$58	25
Alabama	0.2%	26	\$48	36
Wisconsin	0.2%	27	\$57	27
Arkansas	0.2%	28	\$44	38
Kansas	0.2%	29	\$54	28
Virginia	0.2%	30	\$61	20
Nevada	0.2%	31	\$57	26
North Carolina	0.2%	32	\$51	32
Mississippi	0.2%	33	\$40	42
Rhode Island	0.2%	34	\$49	33
Connecticut	0.2%	35	\$68	15
Missouri	0.2%	36	\$45	37
California	0.2%	37	\$52	30
New Hampshire	0.2%	38	\$52	29
Utah	0.2%	39	\$36	43
Colorado	0.2%	40	\$48	35
Delaware	0.1%	41	\$42	40
South Carolina	0.1%	42	\$31	46
New York	0.1%	43	\$41	41
Arizona	0.1%	44	\$30	47
New Jersey	0.1%	45	\$42	39
Louisiana	0.1%	46	\$25	50
Georgia	0.1%	47	\$29	48
Maryland	0.1%	48	\$34	45
Indiana	0.1%	49	\$27	49
Massachusetts	0.1%	50	\$36	44

Table 9: Total State and Local Other Taxes, FY 2000

	% of Income	Rank	Per Capita	Rank
Alaska	4.3%	1	\$1,248	1
Delaware	3.8%	2	\$1,136	2
Wyoming	2.6%	3	\$702	3
New Mexico	1.5%	4	\$310	7
North Dakota	1.3%	5	\$322	5
Nevada	1.2%	6	\$344	4
Pennsylvania	1.1%	7	\$318	6
West Virginia	1.0%	8	\$221	12
Louisiana	1.0%	9	\$224	10
Montana	1.0%	10	\$215	15
Oklahoma	0.9%	11	\$218	13
Oregon	0.9%	12	\$243	8
Alabama	0.8%	13	\$197	20
Kentucky	0.8%	14	\$198	18
Texas	0.8%	15	\$222	11
Florida	0.8%	16	\$215	14
Tennessee	0.8%	17	\$194	21
Washington	0.7%	18	\$228	9
Nebraska	0.7%	19	\$185	22
South Dakota	0.7%	20	\$168	25
50 State Average	0.6%		\$177	
New Hampshire	0.6%	21	\$204	17
Maryland	0.6%	22	\$207	16
South Carolina	0.6%	23	\$146	28
Virginia	0.6%	24	\$184	23
Vermont	0.6%	25	\$159	27
California	0.6%	26	\$182	24
New York	0.6%	27	\$197	19
Idaho	0.5%	28	\$119	35
Maine	0.5%	29	\$126	34
Ohio	0.5%	30	\$136	31
Mississippi	0.5%	31	\$101	44
Missouri	0.5%	32	\$127	33
Wisconsin	0.5%	33	\$129	32
Utah	0.5%	34	\$105	40
Minnesota	0.5%	35	\$143	30
Connecticut	0.4%	36	\$163	26
New Jersey	0.4%	37	\$145	29
Iowa	0.4%	38	\$103	42
Michigan	0.4%	39	\$115	37
Arkansas	0.4%	40	\$84	47
North Carolina	0.4%	41	\$101	43
Kansas	0.4%	42	\$103	41
Colorado	0.4%	43	\$118	36
Illinois	0.4%	44	\$109	38
Georgia	0.3%	45	\$87	46
Rhode Island	0.3%	46	\$89	45
Arizona	0.3%	47	\$76	48
Massachusetts	0.3%	48	\$105	39
Hawaii	0.3%	49	\$75	49
Indiana	0.2%	50	\$57	50

Table 10: Total State and Local Non-Tax Revenues, FY 2000

	% of Income	Rank	Per Capita	Rank
Alaska	45.3%	1	\$13,100	1
Wyoming	41.7%	2	\$11,185	2
New Mexico	21.4%	3	\$4,548	8
Oregon	20.8%	4	\$5,622	3
Utah	17.9%	5	\$4,066	12
Mississippi	17.7%	6	\$3,646	22
North Dakota	17.6%	7	\$4,248	10
Montana	17.6%	8	\$3,893	15
West Virginia	16.6%	9	\$3,538	27
Wisconsin	16.5%	10	\$4,559	7
Louisiana	16.0%	11	\$3,630	23
New York	16.0%	12	\$5,377	4
Kentucky	15.9%	13	\$3,718	20
Alabama	15.8%	14	\$3,668	21
Delaware	15.2%	15	\$4,598	6
Washington	15.2%	16	\$4,689	5
South Carolina	14.8%	17	\$3,471	31
Ohio	14.7%	18	\$4,037	13
Tennessee	14.5%	19	\$3,725	19
California	14.4%	20	\$4,438	9
Nebraska	14.4%	21	\$3,903	14
Idaho	14.2%	22	\$3,320	34
North Carolina	13.9%	23	\$3,616	25
Arkansas	13.7%	24	\$2,945	48
Minnesota	13.5%	25	\$4,190	11
Michigan	13.5%	26	\$3,888	16
Rhode Island	13.5%	27	\$3,831	17
Maine	13.5%	28	\$3,366	33
South Dakota	13.4%	29	\$3,367	32
Vermont	13.3%	30	\$3,519	28
50 State Average	13.2%		\$3,799	
Oklahoma	13.2%	31	\$3,045	43
Hawaii	13.1%	32	\$3,619	24
Pennsylvania	12.5%	33	\$3,580	26
Texas	12.2%	34	\$3,282	35
Colorado	12.2%	35	\$3,810	18
Iowa	12.1%	36	\$3,120	41
Kansas	12.0%	37	\$3,206	38
Georgia	11.7%	38	\$3,183	39
Missouri	11.7%	39	\$3,096	42
Florida	11.5%	40	\$3,158	40
Arizona	11.5%	41	\$2,815	49
Virginia	10.8%	42	\$3,262	36
Nevada	10.5%	43	\$3,033	44
Illinois	10.5%	44	\$3,256	37
Indiana	10.2%	45	\$2,690	50
New Jersey	9.8%	46	\$3,505	29
Massachusetts	9.6%	47	\$3,475	30
New Hampshire	9.3%	48	\$2,969	46
Maryland	9.0%	49	\$2,957	47
Connecticut	7.5%	50	\$2,988	45

Table 11: Total State and Local Government Revenues (including federal revenues), FY 2000

	% of Income	Rank	Per Capita	Rank
Alaska	58.1%	1	\$16,787	1
Wyoming	53.0%	2	\$14,231	2
New Mexico	33.8%	3	\$7,187	13
Oregon	31.1%	4	\$8,373	4
New York	29.6%	5	\$9,955	3
Utah	29.4%	6	\$6,697	22
North Dakota	29.1%	7	\$7,002	18
Wisconsin	29.0%	8	\$8,017	5
Mississippi	28.5%	9	\$5,860	39
Montana	28.3%	10	\$6,256	28
West Virginia	28.0%	11	\$5,951	34
Maine	26.9%	12	\$6,709	21
Louisiana	26.8%	13	\$6,066	31
Kentucky	26.6%	14	\$6,235	30
Delaware	26.3%	15	\$7,938	7
California	25.9%	16	\$7,982	6
Ohio	25.6%	17	\$7,053	16
Minnesota	25.5%	18	\$7,885	8
Washington	25.4%	19	\$7,868	9
Hawaii	25.4%	20	\$7,004	17
Idaho	25.2%	21	\$5,866	38
Nebraska	25.0%	22	\$6,809	20
Rhode Island	25.0%	23	\$7,087	14
Alabama	24.9%	24	\$5,785	42
Vermont	24.9%	25	\$6,599	23
South Carolina	24.9%	26	\$5,849	40
Michigan	24.5%	27	\$7,055	15
North Carolina	24.1%	28	\$6,279	27
50 State Average	24.0%		\$6,893	
Arkansas	24.0%	29	\$5,175	50
Oklahoma	23.5%	30	\$5,436	47
Tennessee	23.1%	31	\$5,910	36
Pennsylvania	22.8%	32	\$6,559	24
Iowa	22.8%	33	\$5,885	37
Kansas	22.6%	34	\$6,040	32
South Dakota	22.5%	35	\$5,666	44
Georgia	22.1%	36	\$6,024	33
Arizona	22.1%	37	\$5,414	48
Colorado	22.0%	38	\$6,883	19
Texas	21.5%	39	\$5,787	41
Missouri	21.3%	40	\$5,654	45
Florida	21.1%	41	\$5,782	43
Illinois	20.9%	42	\$6,498	25
Virginia	20.7%	43	\$6,240	29
New Jersey	20.7%	44	\$7,408	11
Nevada	20.7%	45	\$5,948	35
Indiana	20.4%	46	\$5,381	49
Massachusetts	20.1%	47	\$7,261	12
Maryland	19.6%	48	\$6,410	26
Connecticut	19.0%	49	\$7,583	10
New Hampshire	17.6%	50	\$5,621	46

Table 12: Total State Taxes, FY 2000

	% of Income	Rank	Per Capita	Rank
Hawaii	10.0%	1	\$2,751	2
New Mexico	9.7%	2	\$2,058	15
Vermont	9.2%	3	\$2,435	7
Delaware	9.0%	4	\$2,720	3
Minnesota	8.8%	5	\$2,712	4
West Virginia	8.7%	6	\$1,849	22
Wisconsin	8.5%	7	\$2,344	8
Arkansas	8.5%	8	\$1,822	27
Maine	8.4%	9	\$2,087	14
Kentucky	8.1%	10	\$1,904	19
Mississippi	8.1%	11	\$1,656	37
California	8.0%	12	\$2,474	6
Michigan	8.0%	13	\$2,290	9
Idaho	7.9%	14	\$1,837	23
Alaska	7.8%	15	\$2,270	10
Utah	7.8%	16	\$1,782	30
North Dakota	7.6%	17	\$1,826	26
Connecticut	7.5%	18	\$2,986	1
Oklahoma	7.3%	19	\$1,692	35
North Carolina	7.3%	20	\$1,903	20
Wyoming	7.3%	21	\$1,951	17
Montana	7.1%	22	\$1,564	42
Massachusetts	7.1%	23	\$2,544	5
Washington	6.9%	24	\$2,132	13
Iowa	6.9%	25	\$1,772	31
Rhode Island	6.8%	26	\$1,942	18
South Carolina	6.8%	27	\$1,591	40
Kansas	6.7%	28	\$1,804	28
50 State Average	6.7%		\$1,918	
New York	6.5%	29	\$2,199	11
Nevada	6.5%	30	\$1,860	21
Arizona	6.4%	31	\$1,579	41
Oregon	6.4%	32	\$1,738	33
Louisiana	6.4%	33	\$1,457	45
Nebraska	6.4%	34	\$1,742	32
Pennsylvania	6.4%	35	\$1,829	25
Indiana	6.3%	36	\$1,662	36
Ohio	6.3%	37	\$1,733	34
Alabama	6.2%	38	\$1,448	46
Georgia	6.1%	39	\$1,651	38
New Jersey	6.0%	40	\$2,157	12
Maryland	6.0%	41	\$1,955	16
Virginia	5.9%	42	\$1,787	29
Illinois	5.9%	43	\$1,835	24
Missouri	5.8%	44	\$1,532	44
Florida	5.7%	45	\$1,553	43
Tennessee	5.3%	46	\$1,360	48
Colorado	5.2%	47	\$1,645	39
South Dakota	4.9%	48	\$1,228	50
Texas	4.9%	49	\$1,315	49
New Hampshire	4.3%	50	\$1,372	47

Table 13: Total Local Taxes, FY 2000

	% of Income	Rank	Per Capita	Rank
New York	7.1%	1	\$2,378	1
Maine	5.0%	2	\$1,256	11
Alaska	4.9%	3	\$1,417	6
New Jersey	4.9%	4	\$1,746	2
Ohio	4.7%	5	\$1,283	9
Rhode Island	4.6%	6	\$1,314	8
Maryland	4.6%	7	\$1,498	4
Colorado	4.6%	8	\$1,428	5
Illinois	4.5%	9	\$1,406	7
Texas	4.4%	10	\$1,189	15
Georgia	4.4%	11	\$1,190	14
Louisiana	4.3%	12	\$979	32
Nebraska	4.3%	13	\$1,164	16
South Dakota	4.3%	14	\$1,071	21
Arizona	4.2%	15	\$1,020	28
50 State Average	4.1%		\$1,182	
Wyoming	4.1%	16	\$1,095	19
Connecticut	4.0%	17	\$1,609	3
Wisconsin	4.0%	18	\$1,113	18
New Hampshire	4.0%	19	\$1,280	10
Pennsylvania	4.0%	20	\$1,149	17
Virginia	4.0%	21	\$1,192	13
Florida	3.9%	22	\$1,071	20
Indiana	3.9%	23	\$1,029	26
Missouri	3.9%	24	\$1,026	27
North Dakota	3.9%	25	\$928	33
Iowa	3.8%	26	\$993	30
Kansas	3.8%	27	\$1,030	25
Oregon	3.8%	28	\$1,013	29
Utah	3.7%	29	\$848	35
Nevada	3.7%	30	\$1,055	23
Montana	3.6%	31	\$799	37
California	3.5%	32	\$1,070	22
Massachusetts	3.4%	33	\$1,243	12
Washington	3.4%	34	\$1,046	24
South Carolina	3.3%	35	\$788	38
Tennessee	3.2%	36	\$825	36
Minnesota	3.2%	37	\$983	31
Michigan	3.1%	38	\$877	34
Idaho	3.0%	39	\$709	40
Oklahoma	3.0%	40	\$699	41
North Carolina	2.9%	41	\$761	39
Alabama	2.9%	42	\$669	42
New Mexico	2.7%	43	\$581	47
Mississippi	2.7%	44	\$558	49
West Virginia	2.7%	45	\$564	48
Kentucky	2.6%	46	\$613	46
Vermont	2.4%	47	\$644	43
Hawaii	2.3%	48	\$633	44
Delaware	2.1%	49	\$621	45
Arkansas	1.9%	50	\$408	50