

# FACTS & FIGURES

HOW DOES YOUR STATE COMPARE?

2021



TAX FOUNDATION



In 1941, we introduced our first edition of *Facts & Figures*. “There is need for concise and accurate data,” we wrote. “Facts give a broader perspective; facts dissipate predilections and prejudices. . . [and] this collection of data is an important step to meet the challenge presented by the broad problems of public finance.”

*Facts & Figures 2021: How Does Your State Compare?* builds on these seven decades of tradition. Mailed to every state legislator and governor, this handbook is designed to be a pocket- and purse-sized guide to state rankings on tax rates, collections, burdens, and more. For easy accessibility, this publication is also available in our free Tax Foundation mobile app.

These tables were compiled by Tax Foundation staff and updated by Policy Analyst Janelle Cammenga. We hope these facts contribute to a healthy public debate.

**Jared Walczak**  
Vice President of State Projects  
Tax Foundation  
[jwalczak@taxfoundation.org](mailto:jwalczak@taxfoundation.org)

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Tax Foundation  
1325 G Street NW, Suite 950  
Washington, D.C. 20005  
202.464.6200

[TaxFoundation.org](http://TaxFoundation.org)

# PRINCIPLES OF SOUND TAX POLICY

As a nonpartisan, educational organization, the Tax Foundation has earned a reputation for independence and credibility. All Tax Foundation research is guided by the principles of sound tax policy, which should serve as touchstones for policymakers and taxpayers everywhere.

**SIMPLICITY:** Tax codes should be easy for taxpayers to comply with and for governments to administer and enforce.

**TRANSPARENCY:** Tax policies should clearly and plainly define what taxpayers must pay and when they must pay it. Disguising tax burdens in complex structures should be avoided. Additionally, any changes to the tax code should be made with careful consideration, input, and open hearings.

**NEUTRALITY:** Taxes should neither encourage nor discourage personal or business decisions. The purpose of taxes is to raise needed revenue, not to favor or punish specific industries, activities, and products. Minimizing tax preferences broadens the tax base, so that the government can raise sufficient revenue with lower rates.

**STABILITY:** Taxpayers deserve consistency and predictability in the tax code. Governments should avoid enacting temporary tax laws, including tax holidays, amnesties, and retroactive changes.

Visit [taxfoundation.org](http://taxfoundation.org) for data, research, analysis, and commentary on important tax issues.

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# Facts & Figures 2021

## How Does Your State Compare?

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# Tax Freedom Day by State

Calendar Year 2019

State	Tax Freedom Day	Rank	State	Tax Freedom Day	Rank
U.S.	April 16		Mont.	April 6	8
Ala.	April 5	5	Nebr.	April 12	24
Alaska	March 25	1	Nev.	April 18	33
Ariz.	April 9	14	N.H.	April 19	35
Ark.	April 8	12	N.J.	April 30	49
Calif.	April 20	38	N.M.	April 8	12
Colo.	April 14	26	N.Y.	May 3	50
Conn.	April 25	46	N.C.	April 11	22
Del.	April 12	24	N.D.	April 21	41
Fla.	April 4	3	Ohio	April 14	26
Ga.	April 7	10	Okl.a.	March 30	2
Hawaiï	April 23	43	Ore.	April 18	33
Idaho	April 6	8	Pa.	April 16	30
Ill.	April 24	45	R.I.	April 25	46
Ind.	April 9	14	S.C.	April 10	19
Iowa	April 15	28	S.D.	April 7	10
Kans.	April 15	28	Tenn.	April 5	5
Ky.	April 10	19	Tex.	April 5	5
La.	April 4	3	Utah	April 11	22
Maine	April 20	38	Vt.	April 22	42
Md.	April 19	35	Va.	April 16	30
Mass.	April 23	43	Wash.	April 20	38
Mich.	April 16	30	W.Va.	April 10	19
Minn.	April 25	46	Wis.	April 19	35
Miss.	April 9	14	Wyo.	April 9	14
Mo.	April 9	14	D.C.	May 3	(50)

Note: Tax Freedom Day represents how long into the year Americans work before they have earned enough money to pay all federal, state, and local taxes for the year. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Source: *Tax Freedom Day 2019*, which is based on data from the U.S. Bureau of Economic Analysis.

**TABLE 2.***Taxes & Tax Measures*

## State-Local Tax Burdens per Capita & as a Percentage of Income

Fiscal Year 2019

State	State-Local Tax Burden as a Share of State Income	Rank	Total Tax Burden (per Capita)
U.S.	10.3%		\$5,755
Ala.	9.0%	13	\$3,893
Alaska	5.8%	1	\$3,605
Ariz.	8.7%	6	\$3,926
Ark.	10.4%	34	\$4,581
Calif.	11.5%	43	\$7,529
Colo.	9.4%	17	\$5,677
Conn.	12.8%	49	\$9,705
Del.	10.3%	33	\$5,550
Fla.	8.8%	8	\$4,555
Ga.	8.9%	10	\$4,221
Hawaii	12.7%	48	\$7,144
Idaho	9.6%	20	\$4,336
Ill.	11.1%	41	\$6,450
Ind.	8.9%	12	\$4,289
Iowa	10.8%	38	\$5,499
Kans.	10.1%	29	\$5,292
Ky.	9.9%	26	\$4,279
La.	9.2%	15	\$4,292
Maine	11.0%	39	\$5,492
Md.	11.8%	45	\$7,539
Mass.	10.5%	36	\$7,658
Mich.	10.0%	28	\$4,841
Minn.	12.1%	46	\$7,001
Miss.	9.5%	18	\$3,654
Mo.	9.2%	16	\$4,431
Mont.	10.1%	30	\$4,956
Nebr.	10.3%	32	\$5,548
Nev.	9.7%	22	\$4,895
N.H.	9.7%	23	\$6,090
N.J.	11.7%	44	\$8,134
N.M.	8.8%	7	\$3,736
N.Y.	14.1%	50	\$9,987
N.C.	9.5%	19	\$4,490

# State-Local Tax Burdens per Capita & as a Percentage of Income

Fiscal Year 2019

State	State-Local Tax Burden as a Share of State Income	Rank	Total Tax Burden (per Capita)
N.D.	8.9%	9	\$4,996
Ohio	10.3%	31	\$5,107
Okla.	8.2%	5	\$3,841
Ore.	11.1%	40	\$5,809
Pa.	10.4%	35	\$5,970
R.I.	11.4%	42	\$6,334
S.C.	8.9%	11	\$4,000
S.D.	9.1%	14	\$4,855
Tenn.	7.0%	3	\$3,368
Tex.	8.0%	4	\$4,143
Utah	9.6%	21	\$4,636
Vt.	12.3%	47	\$6,693
Va.	10.0%	27	\$5,854
Wash.	9.8%	24	\$6,245
W.Va.	9.9%	25	\$4,114
Wis.	10.7%	37	\$5,632
Wyo.	7.0%	2	\$4,282
D.C.	10.1%	(29)	\$8,261

Note: Payments made to out-of-state governments are tallied in taxpayer's state of residence where possible. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See table 43 for people per household by state.

Source: Tax Foundation, *State-Local Tax Burden Rankings FY 2019*.

**TABLE 3.***Taxes & Tax Measures*

# **2021 State Business Tax Climate Index**

*As of July 1, 2020*

State	Overall Index Rank	Ranking on Five Component Taxes				
		Corp. Tax	Ind. Income Tax	Sales Tax	Unemp. Ins. Tax	Prop. Tax
Ala.	41	23	30	50	14	19
Alaska	3	26	1	5	45	22
Ariz.	24	22	17	40	8	11
Ark.	45	34	41	46	23	25
Calif.	49	28	49	45	21	14
Colo.	21	10	14	36	41	32
Conn.	47	27	44	26	22	50
Del.	13	50	42	2	3	4
Fla.	4	6	1	21	2	13
Ga.	31	7	36	27	39	24
Hawaii	38	18	47	30	25	9
Idaho	20	29	26	9	48	3
Ill.	36	36	13	38	43	48
Ind.	9	13	15	20	27	2
Iowa	40	46	40	14	37	38
Kans.	35	31	24	37	13	30
Ky.	19	19	18	13	49	21
La.	42	35	32	49	4	23
Maine	29	37	22	8	33	40
Md.	44	33	45	18	34	43
Mass.	34	38	11	12	50	44
Mich.	14	20	12	10	18	35
Minn.	46	45	46	28	32	31
Miss.	32	12	27	32	5	37
Mo.	12	3	23	24	7	8
Mont.	5	21	25	3	20	28
Nebr.	28	32	21	15	11	41
Nev.	7	25	5	44	47	5
N.H.	6	41	9	1	44	47
N.J.	50	48	50	42	31	46

# 2021 State Business Tax Climate Index

As of July 1, 2020

State	Overall Index Rank	Ranking on Five Component Taxes				
		Corp. Tax	Ind. Income Tax	Sales Tax	Unemp. Ins. Tax	Prop. Tax
N.M.	23	9	31	41	9	1
N.Y.	48	15	48	43	38	45
N.C.	10	4	16	22	10	26
N.D.	17	8	20	29	12	12
Ohio	39	42	43	34	6	6
Okla.	30	11	33	39	1	29
Ore.	15	49	38	4	36	16
Pa.	27	43	19	17	40	15
R.I.	37	39	29	25	30	42
S.C.	33	5	34	31	24	34
S.D.	2	1	1	33	42	20
Tenn.	18	24	8	47	26	33
Tex.	11	47	6	35	16	36
Utah	8	14	10	23	17	7
Vt.	43	44	39	16	15	49
Va.	26	16	35	11	46	27
Wash.	16	40	6	48	19	18
W.Va.	22	17	28	19	28	10
Wis.	25	30	37	7	35	17
Wyo.	1	1	1	6	29	39
D.C.	(46)	(17)	(45)	(34)	(37)	(49)

Note: The *State Business Tax Climate Index* measures how each state's tax laws affect economic performance. A rank of 1 means the state's tax system is more favorable for business; a rank of 50 means the state's tax system is less favorable for business. Component rankings do not average to the total. States without a given tax rank equally as number 1. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Source: Tax Foundation, 2021 State Business Tax Climate Index.

**TABLE 4.***Taxes & Tax Measures*

## State Tax Collections per Capita

*Fiscal Year 2019*

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$3,141		Mont.	\$2,965	31
Ala.	\$2,361	42	Nebr.	\$2,975	30
Alaska	\$2,434	41	Nev.	\$3,164	25
Ariz.	\$2,495	40	N.H.	\$2,184	46
Ark.	\$3,386	19	N.J.	\$4,373	10
Calif.	\$4,764	6	N.M.	\$3,542	14
Colo.	\$2,756	35	N.Y.	\$4,710	8
Conn.	\$5,047	4	N.C.	\$2,795	33
Del.	\$4,719	7	N.D.	\$6,521	1
Fla.	\$2,086	50	Ohio	\$2,579	38
Ga.	\$2,328	43	Okla.	\$2,712	37
Hawaii	\$5,797	2	Ore.	\$3,310	24
Idaho	\$2,733	36	Pa.	\$3,369	20
Ill.	\$3,354	22	R.I.	\$3,515	15
Ind.	\$2,996	29	S.C.	\$2,179	47
Iowa	\$3,355	21	S.D.	\$2,193	44
Kans.	\$3,443	17	Tenn.	\$2,171	48
Ky.	\$2,886	32	Tex.	\$2,184	45
La.	\$2,527	39	Utah	\$3,109	26
Maine	\$3,477	16	Vt.	\$5,495	3
Md.	\$3,905	11	Va.	\$3,080	27
Mass.	\$4,614	9	Wash.	\$3,676	12
Mich.	\$3,031	28	W.Va.	\$3,313	23
Minn.	\$4,996	5	Wis.	\$3,442	18
Miss.	\$2,785	34	Wyo.	\$3,647	13
Mo.	\$2,148	49			

Note: D.C. is included only in combined state and local data; see Table 6. See Table 43 for people per household by state.

Sources: U.S. Census Bureau, "Annual Survey of State Government Tax Collections"; Tax Foundation calculations.

# State Revenue per Capita

Fiscal Year 2019

State	Revenue per Capita	Rank	State	Revenue per Capita	Rank
U.S.	\$6,708		Mont.	\$6,903	22
Ala.	\$6,159	33	Nebr.	\$5,613	40
Alaska	\$11,893	1	Nev.	\$5,451	43
Ariz.	\$5,670	38	N.H.	\$5,569	41
Ark.	\$7,344	18	N.J.	\$7,933	16
Calif.	\$8,517	11	N.M.	\$9,810	6
Colo.	\$5,558	42	N.Y.	\$9,463	8
Conn.	\$8,697	10	N.C.	\$5,675	37
Del.	\$10,014	5	N.D.	\$11,165	2
Fla.	\$4,314	50	Ohio	\$6,133	34
Ga.	\$4,459	49	Okla.	\$6,042	35
Hawaii	\$10,112	4	Ore.	\$8,262	13
Idaho	\$5,263	44	Pa.	\$7,291	19
Ill.	\$5,869	36	R.I.	\$8,267	12
Ind.	\$6,345	32	S.C.	\$5,661	39
Iowa	\$8,208	14	S.D.	\$5,019	47
Kans.	\$6,911	21	Tenn.	\$4,549	48
Ky.	\$6,866	24	Tex.	\$5,046	46
La.	\$6,568	30	Utah	\$6,638	28
Maine	\$6,868	23	Vt.	\$10,326	3
Md.	\$7,259	20	Va.	\$6,505	31
Mass.	\$8,899	9	Wash.	\$6,843	25
Mich.	\$6,807	26	W.Va.	\$7,701	17
Minn.	\$8,106	15	Wis.	\$6,672	27
Miss.	\$6,630	29	Wyo.	\$9,547	7
Mo.	\$5,108	45			

Note: "Revenue" refers to the U.S. Census Bureau's General Revenue classification. This measure includes taxes, fees, licenses, and intergovernmental revenue but excludes revenue from government enterprises such as utilities and liquor stores, as well as insurance trust revenue. D.C. is included only in combined state and local data. See Table 43 for people per household by state.

Sources: U.S. Census Bureau, "Annual Survey of State Government Finances"; Tax Foundation calculations.

**TABLE 6.***Taxes & Tax Measures*

# State & Local Tax Collections per Capita

Fiscal Year 2018

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$5,392		Mont.	\$4,263	33
Ala.	\$3,527	49	Nebr.	\$5,364	17
Alaska	\$4,817	26	Nev.	\$4,698	27
Ariz.	\$3,824	46	N.H.	\$5,272	18
Ark.	\$4,135	36	N.J.	\$7,423	4
Calif.	\$6,813	7	N.M.	\$4,134	37
Colo.	\$5,242	19	N.Y.	\$9,829	1
Conn.	\$8,494	2	N.C.	\$4,071	39
Del.	\$5,525	15	N.D.	\$7,611	3
Fla.	\$3,958	42	Ohio	\$4,640	28
Ga.	\$3,898	43	Okla.	\$3,850	45
Hawaii	\$7,332	5	Ore.	\$4,959	25
Idaho	\$3,860	44	Pa.	\$5,466	16
Ill.	\$5,946	11	R.I.	\$5,789	13
Ind.	\$4,091	38	S.C.	\$3,705	48
Iowa	\$5,160	21	S.D.	\$4,327	32
Kans.	\$5,185	20	Tenn.	\$3,286	50
Ky.	\$3,974	40	Tex.	\$4,481	29
La.	\$4,378	31	Utah	\$4,147	35
Maine	\$5,540	14	Vt.	\$6,349	10
Md.	\$6,527	8	Va.	\$4,994	24
Mass.	\$7,006	6	Wash.	\$5,817	12
Mich.	\$4,424	30	W.Va.	\$4,165	34
Minn.	\$6,418	9	Wis.	\$5,017	23
Miss.	\$3,767	47	Wyo.	\$5,064	22
Mo.	\$3,970	41	D.C.	\$11,311	(1)

Note: D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 43 for people per household by state.

Sources: U.S. Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.

# State & Local Revenue per Capita

Fiscal Year 2018

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$10,071		Mont.	\$9,228	26
Ala.	\$8,508	39	Nebr.	\$9,574	23
Alaska	\$15,630	2	Nev.	\$8,261	42
Ariz.	\$7,662	47	N.H.	\$9,005	32
Ark.	\$8,652	37	N.J.	\$11,628	10
Calif.	\$12,657	5	N.M.	\$10,610	18
Colo.	\$9,731	21	N.Y.	\$16,163	1
Conn.	\$12,239	7	N.C.	\$8,474	40
Del.	\$11,324	11	N.D.	\$13,769	4
Fla.	\$7,816	46	Ohio	\$9,222	27
Ga.	\$7,241	49	Oklahoma	\$8,013	45
Hawaii	\$12,604	6	Ore.	\$11,042	15
Idaho	\$7,363	48	Pa.	\$10,193	19
Ill.	\$9,768	20	R.I.	\$11,061	14
Ind.	\$8,709	36	S.C.	\$8,786	34
Iowa	\$11,243	12	S.D.	\$8,168	43
Kans.	\$9,729	22	Tenn.	\$6,983	50
Ky.	\$8,611	38	Tex.	\$8,293	41
La.	\$9,385	25	Utah	\$8,749	35
Maine	\$9,493	24	Vt.	\$11,960	8
Md.	\$10,743	17	Va.	\$9,126	30
Mass.	\$11,908	9	Wash.	\$10,992	16
Mich.	\$9,164	28	W.Va.	\$9,151	29
Minn.	\$11,154	13	Wis.	\$8,938	33
Miss.	\$9,056	31	Wyo.	\$14,838	3
Mo.	\$8,099	44	D.C.	\$19,169	(1)

Note: "Revenue" refers to the U.S. Census Bureau's General Revenue classification. This measure includes revenue such as taxes, fees, licenses, and intergovernmental revenue but excludes revenue from government enterprises such as utilities and liquor stores, as well as insurance trust revenue. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 43 for people per household by state.

Sources: U.S. Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.

**TABLE 8.***Taxes & Tax Measures*

## Sources of State & Local Tax Collections, Percentage of Total from Each Source

Fiscal Year 2018

State	Property	General Sales	Individual Income	Corporate Income	Other Taxes (a)
U.S.	31.1%	23.3%	24.2%	3.2%	18.1%
Ala.	16.9%	30.5%	23.4%	3.4%	25.9%
Alaska	45.6%	6.9%	0.0%	5.5%	37.6%
Ariz.	29.4%	40.5%	16.6%	1.4%	13.3%
Ark.	18.8%	37.8%	23.0%	3.1%	17.4%
Calif.	24.7%	19.7%	35.4%	4.6%	15.0%
Colo.	30.8%	26.7%	25.2%	2.2%	14.3%
Conn.	36.6%	14.9%	32.1%	2.6%	12.5%
Del.	16.8%	0.0%	31.0%	4.9%	49.2%
Fla.	34.8%	38.3%	0.0%	2.9%	24.2%
Ga.	30.9%	23.9%	28.4%	2.5%	14.4%
Hawaii	18.5%	36.7%	23.3%	1.4%	20.7%
Idaho	26.5%	26.6%	27.2%	3.6%	17.2%
Ill.	38.3%	18.4%	20.2%	3.4%	19.7%
Ind.	25.3%	28.5%	23.6%	2.6%	16.8%
Iowa	33.0%	22.2%	24.6%	2.7%	18.0%
Kans.	30.9%	29.6%	22.6%	2.9%	14.7%
Ky.	21.3%	20.3%	33.9%	3.9%	21.1%
La.	20.4%	42.3%	15.9%	1.8%	20.4%
Maine	40.6%	20.6%	21.6%	2.5%	15.1%
Md.	25.9%	12.0%	37.8%	2.6%	21.5%
Mass.	36.6%	13.5%	33.8%	5.0%	11.5%
Mich.	33.1%	22.3%	24.5%	2.5%	17.3%
Minn.	25.7%	16.9%	33.0%	3.8%	20.9%
Miss.	28.2%	31.7%	16.5%	3.9%	19.9%
Mo.	27.0%	27.4%	28.5%	1.7%	15.6%
Mont.	40.1%	0.0%	28.8%	3.9%	27.7%

# Sources of State & Local Tax Collections, Percentage of Total from Each Source

Fiscal Year 2018

State	Property	General Sales	Individual Income	Corporate Income	Other Taxes (a)
Nebr.	37.5%	22.5%	22.9%	3.0%	13.6%
Nev.	22.2%	41.3%	0.0%	0.0%	36.4%
N.H.	63.8%	0.0%	1.5%	11.1%	22.8%
N.J.	45.5%	15.9%	22.8%	3.4%	11.7%
N.M.	20.1%	37.3%	14.5%	1.1%	25.2%
N.Y.	30.8%	16.6%	34.7%	5.4%	13.2%
N.C.	24.4%	26.2%	29.8%	1.8%	17.9%
N.D.	21.7%	20.1%	6.4%	1.9%	45.5%
Ohio	29.2%	26.8%	26.7%	0.5%	17.2%
Okla.	20.0%	32.7%	23.0%	1.5%	22.4%
Ore.	31.4%	0.0%	42.8%	4.3%	22.2%
Pa.	29.0%	17.0%	25.9%	4.2%	22.9%
R.I.	42.0%	17.1%	21.7%	1.9%	16.5%
S.C.	32.7%	21.1%	23.5%	2.3%	18.8%
S.D.	36.6%	39.3%	0.0%	0.9%	22.5%
Tenn.	24.3%	40.7%	1.1%	7.4%	24.7%
Tex.	44.0%	34.5%	0.0%	0.0%	20.7%
Utah	25.8%	23.9%	30.5%	3.1%	16.8%
Vt.	43.1%	10.4%	20.7%	2.8%	23.6%
Va.	34.0%	13.0%	33.2%	2.0%	18.0%
Wash.	28.3%	36.4%	0.0%	0.0%	25.6%
W.Va.	22.8%	18.1%	26.0%	1.5%	30.0%
Wis.	33.5%	20.2%	28.0%	3.1%	15.5%
Wyo.	39.7%	26.5%	0.0%	0.0%	31.8%
D.C.	33.1%	18.8%	26.0%	7.2%	15.3%

(a) "Other Taxes" include excise taxes (such as those on alcohol, tobacco, motor vehicles, utilities, and licenses), severance taxes, stock transfer taxes, estate and gift taxes, and other miscellaneous taxes.

Note: Percentages may not add to 100 due to rounding.

Sources: U.S. Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.

**TABLE 9.***Taxes & Tax Measures*

# Federal Aid as a Percentage of State General Revenue

Fiscal Year 2018

State	Fed. Aid as a Percentage of General Revenue	Rank	State	Fed. Aid as a Percentage of General Revenue	Rank
U.S.	22.5%		Mont.	44.4%	2
Ala.	35.8%	15	Nebr.	30.9%	32
Alaska	42.3%	4	Nev.	32.7%	25
Ariz.	40.8%	7	N.H.	31.6%	29
Ark.	36.6%	13	N.J.	25.9%	42
Calif.	30.9%	31	N.M.	41.4%	6
Colo.	30.2%	36	N.Y.	36.0%	14
Conn.	23.6%	46	N.C.	32.9%	24
Del.	27.5%	40	N.D.	21.9%	47
Fla.	30.5%	34	Ohio	34.5%	16
Ga.	33.7%	19	Oklahoma	31.5%	30
Hawaii	21.3%	48	Ore.	32.5%	26
Idaho	30.6%	33	Pa.	33.3%	20
Ill.	30.2%	37	R.I.	33.2%	22
Ind.	37.0%	11	S.C.	34.2%	17
Iowa	25.1%	45	S.D.	33.3%	21
Kans.	21.1%	49	Tenn.	38.8%	9
Ky.	40.7%	8	Tex.	31.9%	28
La.	45.1%	1	Utah	25.3%	44
Maine	33.8%	18	Vt.	33.1%	23
Md.	30.3%	35	Va.	20.0%	50
Mass.	28.3%	38	Wash.	27.7%	39
Mich.	32.0%	27	W.Va.	36.7%	12
Minn.	26.0%	41	Wis.	25.6%	43
Miss.	42.6%	3	Wyo.	42.1%	5
Mo.	38.0%	10			

Note: Figures are calculated by dividing each state's "Federal Intergovernmental Revenue" by its "General Revenue." "Federal Intergovernmental Revenue" includes money transferred from the federal government to states. "General Revenue" includes all tax revenue but excludes utility revenue, liquor store revenue, and investment income from state pension funds. D.C. is designated as a local entity by the U.S. Census Bureau and is thus not included here.

Sources: U.S. Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.

# Federal Income Tax Payments by Income Percentile

Calendar Year 2018

Income Percentile	Income Taxes Paid (\$ millions)	Group's Share of Total AGI	Group's Share of Income Taxes	Average Income Tax Rate
All Taxpayers	\$1,536,178	100.0%	100.0%	13.30%
Top 1%	\$615,716	20.90%	40.10%	25.40%
Top 5%	\$926,367	36.50%	60.30%	22.00%
Top 10%	\$1,096,343	47.70%	71.40%	19.90%
Top 25%	\$1,336,041	68.90%	87.00%	16.80%
Top 50%	\$1,491,041	88.40%	97.10%	14.60%
Bottom 50%	\$45,137	11.60%	2.90%	3.40%

Note: There were roughly 144.3 million total federal income tax filers in 2018. Total adjusted gross income (AGI) was roughly \$11.6 trillion. The top 1% of earners have AGI above \$540,009; the top 5% have AGI above \$217,913; the top 10% have AGI above \$151,935; the top 25% have AGI above \$87,044; and the top 50% have AGI above \$43,614.

Sources: Tax Foundation, "Summary of the Latest Federal Income Tax Data, 2021 Update"; IRS, Statistics of Income Division.

**TABLE 11.***Taxes & Tax Measures*

## Selected Federal Tax Rates

Calendar Year 2021

Individual Income Tax			Social Security and Medicare Payroll Taxes (a)		
Single		Brackets	Rates	Brackets	
Rates		Brackets			
10%	>	\$0	15.3%	>	\$0
12%	>	\$9,950	2.9%	>	\$142,800
22%	>	\$40,525	3.8%	>	\$200,000
24%	>	\$86,375			
32%	>	\$164,925			
35%	>	\$209,425			
37%	>	\$523,600			
Married Filing Jointly			Corporate Income Tax		
Rates		Brackets	Rates	Brackets	
10%	>	\$0	21%	>	\$0
12%	>	\$19,900			
22%	>	\$81,050			
24%	>	\$172,750			
32%	>	\$329,850			
35%	>	\$418,850			
37%	>	\$628,300			
Head of Household			Select Federal Excise Taxes (b)		
Rates		Brackets	Item	Rate	
10%	>	\$0	Pistols & Revolvers	10%	
12%	>	\$14,200	Other Firearms	11%	
22%	>	\$54,200	Ammunition	11%	
24%	>	\$86,350	Indoor Tanning	10%	
32%	>	\$164,900	Tackle Boxes	3%	
35%	>	\$209,400	Arrow Shafts	52¢ per shaft	
37%	>	\$523,600	Air Transportation	7.5%	
			Truck Bodies	12%	
			Liq. Natural Gas	24.3¢/gallon	
			Surface Coal	4.4% or \$0.55/ton	

(a) These are total payroll tax rates. The Social Security tax is split evenly between employer and employee (6.2% each) for all income levels up to \$142,800. The 1.45% Medicare tax is levied on both employers and employees on all income levels. The Additional Medicare Tax of 0.9% is levied only on households with wages and compensation exceeding \$200,000 in a calendar year.

(b) In state excise tax Tables 23-31, federal gasoline, alcohol, cell phone, and tobacco excise taxes are included under the "Federal" line and are in addition to any state taxes.

Sources: Tax Foundation; IRS; Bloomberg Tax; American Petroleum Institute; Alcohol and Tobacco Tax and Trade Bureau.

# State Individual Income Tax Rates

As of January 1, 2021

State	Rates	Brackets	State	Rates	Brackets
Ala. (a, b)	2% > 4% > 5% >	\$0 \$500 \$3,000	Ga.	1.00% > 2.00% > 3.00% >	\$0 \$750 \$2,250
Alaska	None			4.00% >	\$3,750
Ariz. (c)	2.59% > 3.34% > 4.17% > 4.50% > 8.00% >	\$0 \$27,272 \$54,544 \$163,632 \$250,000		5.00% > 5.75% >	\$5,250 \$7,000
Ark. (c, d)	2.0% > 4.0% > 5.9% >	\$0 \$4,000 \$8,000	Hawaii	1.40% > 3.20% > 5.50% >	\$0 \$2,400 \$4,800
Calif. (b, c, e)	1.0% > 2.0% > 4.0% > 6.0% > 8.0% > 9.3% > 10.3% > 11.3% > 12.3% > 13.3% >	\$0 \$8,932 \$21,175 \$33,421 \$46,394 \$58,634 \$299,508 \$359,407 \$599,012 \$1,000,000		7.60% > 7.90% > 8.25% > 9.00% > 10.00% > 11.00% >	\$24,000 \$36,000 \$48,000 \$150,000 \$175,000 \$200,000
Colo. (b)	4.55% >	\$0	Idaho (c, e)	1.125% > 3.125% > 3.625% > 4.625% >	\$0 \$1,568 \$3,136 \$4,704
Conn. (f)	3.00% > 5.00% > 5.50% > 6.00% > 6.50% > 6.90% > 6.99% >	\$0 \$10,000 \$50,000 \$100,000 \$200,000 \$250,000 \$500,000		5.625% > 6.625% > 6.925% >	\$6,272 \$7,840 \$11,760
Del. (b)	2.20% > 3.90% > 4.80% > 5.20% > 5.55% > 6.60% >	\$2,000 \$5,000 \$10,000 \$20,000 \$25,000 \$60,000	III. Ind. (b) Iowa (a, b, c)	4.95% > 3.23% > 0.33% > 0.67% > 2.25% >	\$0 \$0 \$0 \$1,676 \$3,352
Fla.	None			4.14% > 5.63% > 5.96% > 6.25% > 7.44% > 8.53% >	\$6,704 \$15,084 \$25,140 \$33,520 \$50,280 \$75,420

**TABLE 12, Cont. Individual Income Taxes**

# State Individual Income Tax Rates

*As of January 1, 2021*

State	Rates	Brackets	State	Rates	Brackets
Kans. (b)	3.10% > 5.25% > 5.70% >	\$0 \$15,000 \$30,000	Mont. (a, c, e)	1.0% > 2.0% > 3.0% >	\$0 \$3,100 \$5,500
Ky. (b)	5% >	\$0		4.0% >	\$8,400
La. (a)	2% > 4% > 6% >	\$0 \$12,500 \$50,000		5.0% > 6.0% > 6.9% >	\$11,300 \$14,500 \$18,700
Maine (c)	5.80% > 6.75% > 7.15% >	\$0 \$22,450 \$53,150	Nebr. (c)	2.46% > 3.51% > 5.01% >	\$0 \$3,340 \$19,990
Md. (b)	2.00% > 3.00% > 4.00% > 4.75% > 5.00% > 5.25% > 5.50% > 5.75% >	\$0 \$1,000 \$2,000 \$3,000 \$100,000 \$125,000 \$150,000 \$250,000		6.84% >	\$32,210
Mass.	5% >	\$0	Nev.	None	
Mich. (b)	4.25% >	\$0	N.H. (g)	5% >	\$0
Minn. (c)	5.35% > 6.80% > 7.85% > 9.85% >	\$0 \$27,230 \$89,440 \$166,040	N.J. (b)	1.400% >	\$0
Miss.	3% > 4% > 5% >	\$4,000 \$5,000 \$10,000		1.750% > 3.500% > 5.525% > 6.370% >	\$20,000 \$35,000 \$40,000 \$75,000
Mo. (a, b, c, e)	1.5% > 2.0% > 2.5% > 3.0% > 3.5% > 4.0% > 4.5% > 5.0% > 5.4% >	\$107 \$1,073 \$2,146 \$3,219 \$4,292 \$5,365 \$6,438 \$7,511 \$8,584	N.M.	1.7% >	\$0
				5.9% >	\$210,000
			N.Y. (b, f)	4.00% > 4.50% >	\$0 \$8,500
				5.25% > 5.90% > 5.97% > 6.33% > 6.85% > 8.82% >	\$11,700 \$13,900 \$21,400 \$80,650 \$215,400 \$1,077,550
			N.C.	5.25% >	\$0
			N.D. (c, e)	1.10% > 2.04% >	\$0 \$40,125
				2.27% > 2.64% > 2.90% >	\$97,150 \$202,650 \$440,600

## State Individual Income Tax Rates

As of January 1, 2021

State	Rates	Brackets	State	Rates	Brackets
Ohio (b, c, e)	2.850% >	\$22,150	Wash. (b)	None	
	3.326% >	\$44,250		3.0% >	\$0
	3.802% >	\$88,450		4.0% >	\$10,000
	4.413% >	\$110,650		4.5% >	\$25,000
	4.797% >	\$221,300		6.0% >	\$40,000
Okla.	0.5% >	\$0	Wis. (c)	6.5% >	\$60,000
	1.0% >	\$1,000		3.54% >	\$0
	2.0% >	\$2,500		4.65% >	\$12,120
	3.0% >	\$3,750		6.27% >	\$24,250
	4.0% >	\$4,900		7.65% >	\$266,930
	5.0% >	\$7,200		None	
Ore. (a, b, c)	4.8% >	\$0	D.C.	4.00% >	\$0
	6.8% >	\$3,650		6.00% >	\$10,000
	8.8% >	\$9,200		6.50% >	\$40,000
	9.9% >	\$125,000		8.50% >	\$60,000
Pa. (b)	3.07% >	\$0	R.I. (c)	8.75% >	\$350,000
R.I. (c)	3.75% >	\$0		8.95% >	\$1,000,000
	4.75% >	\$66,200			
	5.99% >	\$150,550			
S.C. (c, e)	0% >	\$0			
	3% >	\$3,070			
	4% >	\$6,150			
	5% >	\$9,230			
	6% >	\$12,310			
	7% >	\$15,400			
S.D.	None				
Tenn. (g)	1% >	\$0			
Tex.	None				
Utah	4.95% >	\$0			
Vt. (c, e)	3.35% >	\$0			
	6.60% >	\$40,350			
	7.60% >	\$97,800			
	8.75% >	\$204,000			
Va.	2.00% >	\$0			
	3.00% >	\$3,000			
	5.00% >	\$5,000			
	5.75% >	\$17,000			

## TABLE 12, Cont. *Individual Income Taxes*

### State Individual Income Tax Rates As of January 1, 2021

- (a) These states allow some or all of federal income tax paid to be deducted from state taxable income.
- (b) Local income taxes are excluded. Eleven states have county- or city-level income taxes; the average rates expressed as a percentage of AGI within each jurisdiction are: 0.10% in Alabama; 0.36% in Indiana; 0.11% in Iowa; 1.29% in Kentucky; 2.18% in Maryland; 0.17% in Michigan; 0.22% in Missouri; 1.47% in New York; 1.59% in Ohio; and 1.15% in Pennsylvania; data are not available in Delaware, where Wilmington imposes a municipal income tax. In California, Colorado, Kansas, New Jersey, Oregon, and West Virginia, some jurisdictions have payroll taxes; flat, dollar-denominated wage taxes; or interest and dividend income taxes. See Jared Walczak, "Local Income Taxes in 2019," Tax Foundation."
- (c) Bracket levels are adjusted for inflation each year.
- (d) Rates apply to individuals earning more than \$79,300 in Arkansas. Two special tax tables exist for low- and middle-income individuals: one for individuals below \$22,200 in income, and one for those between \$22,200 and \$79,300.
- (e) 2020 brackets due to data availability.
- (f) Connecticut and New York have "tax benefit recapture," by which many high-income taxpayers pay their top tax rate on all income, not just on amounts above the bracket threshold.
- (g) In New Hampshire, tax applies to interest and dividend income only.

Note: Brackets are for single taxpayers. Some states double bracket widths for joint filers (Ala., Ariz., Conn., Hawaii, Idaho, Kans., La., Maine, Nebr., Ore.). California doubles all but the top two brackets. Oklahoma doubles all but the top bracket. Some states increase but do not double brackets for joint filers (Ga., Minn., N.M., N.D., N.Y., Vt., Wis.). Maryland increases some but not all brackets. New Jersey adds a 2.45% rate and increases some bracket widths. Consult the Tax Foundation website for tables for joint filers.

Sources: Tax Foundation; state tax statutes, forms, and instructions; Bloomberg Tax.

# State Individual Income Tax Collections per Capita

Fiscal Year 2019

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$1,194		Mont.	\$1,322	16
Ala.	\$856	35	Nebr.	\$1,316	17
Alaska (a)	\$0	--	Nev. (a)	\$0	--
Ariz.	\$736	39	N.H. (b)	\$90	42
Ark.	\$998	30	N.J.	\$1,790	8
Calif.	\$2,533	2	N.M.	\$758	38
Colo.	\$1,419	14	N.Y.	\$2,791	1
Conn.	\$2,372	4	N.C.	\$1,264	23
Del.	\$1,788	9	N.D.	\$545	41
Fla. (a)	\$0	--	Ohio	\$797	37
Ga.	\$1,147	25	Oklahoma	\$901	33
Hawaii	\$1,814	7	Ore.	\$2,335	5
Idaho	\$934	31	Pa.	\$1,056	27
Ill.	\$1,305	18	R.I.	\$1,299	19
Ind.	\$900	34	S.C.	\$924	32
Iowa	\$1,299	20	S.D. (a)	\$0	--
Kans.	\$1,297	21	Tenn. (b)	\$30	43
Ky.	\$1,036	28	Tex. (a)	\$0	--
La.	\$825	36	Utah	\$1,553	12
Maine	\$1,271	22	Vt.	\$1,379	15
Md.	\$1,665	11	Va.	\$1,742	10
Mass.	\$2,488	3	Wash. (a)	\$0	--
Mich.	\$1,016	29	W.Va.	\$1,170	24
Minn.	\$2,199	6	Wis.	\$1,504	13
Miss.	\$661	40	Wyo. (a)	\$0	--
Mo.	\$1,073	26			

(a) State has no individual income tax.

(b) State does not tax wage income but does tax interest and dividend income.

Note: D.C. is included only in combined state and local data; see Table 14. See Table 43 for people per household by state.

Sources: U.S. Census Bureau, "Annual Survey of State Government Tax Collections"; Tax Foundation calculations.

TABLE 14. *Individual Income Taxes*

# State & Local Individual Income Tax Collections per Capita

Fiscal Year 2018

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$1,303		Mont.	\$1,226	21
Ala.	\$827	36	Nebr.	\$1,226	22
Alaska (a)	\$0	--	Nev. (a)	\$0	--
Ariz.	\$635	38	N.H. (b)	\$78	42
Ark.	\$952	33	N.J.	\$1,692	10
Calif.	\$2,411	4	N.M.	\$599	40
Colo.	\$1,320	15	N.Y.	\$3,407	1
Conn.	\$2,725	2	N.C.	\$1,215	23
Del.	\$1,711	8	N.D.	\$485	41
Fla. (a)	\$0	--	Ohio	\$1,238	20
Ga.	\$1,108	28	Oklahoma	\$887	34
Hawaii	\$1,711	9	Ore.	\$2,123	7
Idaho	\$1,049	31	Pa.	\$1,416	12
Ill.	\$1,202	24	R.I.	\$1,256	19
Ind.	\$965	32	S.C.	\$872	35
Iowa	\$1,271	17	S.D. (a)	\$0	--
Kans.	\$1,173	26	Tenn. (b)	\$36	43
Ky.	\$1,347	14	Tex. (a)	\$0	--
La.	\$697	37	Utah	\$1,266	18
Maine	\$1,199	25	Vt.	\$1,312	16
Md.	\$2,470	3	Va.	\$1,659	11
Mass.	\$2,365	5	Wash. (a)	\$0	--
Mich.	\$1,082	29	W.Va.	\$1,081	30
Minn.	\$2,135	6	Wis.	\$1,404	13
Miss.	\$622	39	Wyo. (a)	\$0	--
Mo.	\$1,132	27	D.C.	\$2,946	(2)

(a) State has no individual income tax.

(b) State does not tax wage income but does tax interest and dividend income.

Note: D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 43 for people per household by state.

Sources: U.S. Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.

# State Corporate Income Tax Rates

As of January 1, 2021

State	Rates	Brackets	State	Rates	Brackets
Ala.	6.5% >	\$0	La.	4% >	\$0
Alaska	0% >	\$0		5% >	\$25,000
	2% >	\$25,000		6% >	\$50,000
	3% >	\$49,000		7% >	\$100,000
	4% >	\$74,000		8% >	\$200,000
	5% >	\$99,000	Maine	3.50% >	\$0
	6% >	\$124,000		7.93% >	\$350,000
	7% >	\$148,000		8.33% >	\$1,050,000
	8% >	\$173,000		8.93% >	\$3,500,000
	9% >	\$198,000	Md.	8.25% >	\$0
	9.4% >	\$222,000	Mass.	8% >	\$0
Ariz.	4.9% >	\$0	Mich.	6% >	\$0
Ark.	1.0% >	\$0	Minn.	9.8% >	\$0
	2.0% >	\$3,000	Miss. (g)	3% >	\$0
	3.0% >	\$6,000		4% >	\$5,000
	5.0% >	\$11,000		5% >	\$10,000
	6.0% >	\$25,000	Mo.	4.00% >	\$0
	6.2% >	\$100,000	Mont.	6.75% >	\$0
Calif.	8.84% >	\$0	Nebr.	5.58% >	\$0
Colo.	4.55% >	\$0		7.81% >	\$100,000
Conn. (a)	7.50% >	\$0	Nev.	(b)	
Del. (b)	8.7% >	\$0	N.H.	7.7% >	\$0
Fla. (c)	4.458% >	\$0	N.J. (h)	6.5% >	\$0
Ga. (d)	5.75% >	\$0		7.5% >	\$50,000
Hawaii	4.4% >	\$0		9.0% >	\$100,000
	5.4% >	\$25,000		11.5% >	\$1,000,000
	6.4% >	\$100,000	N.M.	4.8% >	\$0
Idaho	6.925% >	\$0		5.9% >	\$500,000
Ill. (e)	9.5% >	\$0	N.Y.	6.5% >	\$0
Ind. (f)	5.25% >	\$0	N.C.	2.5% >	\$0
Iowa	5.5% >	\$0	N.D.	1.41% >	\$0
	9.0% >	\$100,000		3.55% >	\$25,000
	9.8% >	\$250,000		4.31% >	\$50,000
Kans.	4% >	\$0	Ohio	(b)	
	7% >	\$50,000	Okl.	6% >	\$0
Ky.	5% >	\$0	Ore. (b)	6.6% >	\$0
				7.6% >	\$1,000,000

**TABLE 15, Cont. Corporate Income Taxes**

# State Corporate Income Tax Rates

As of January 1, 2021

State	Rates	Brackets
Pa.	9.99% >	\$0
R.I.	7% >	\$0
S.C.	5% >	\$0
S.D.	None	
Tenn. (b)	6.5% >	\$0
Texas	(b)	
Utah	4.95% >	\$0
Vt.	6% >	\$0
	7% >	\$10,000
	8.5% >	\$25,000
Va.	6% >	\$0
Wash.	(b)	
W.Va.	6.5% >	\$0
Wis.	7.9% >	\$0
Wyo.	None	
D.C.	8.25% >	\$0

- (a) Connecticut charges a 10% surtax on a business's tax liability if it has gross proceeds of \$100 million or more, or if it files as part of a combined unitary group.
- (b) Nevada, Ohio, Texas, and Washington do not have a corporate income tax but do have a gross receipts tax with rates not strictly comparable to corporate income tax rates. See Table 18 for more information. Delaware, Oregon, and Tennessee have gross receipts taxes in addition to corporate income taxes, as do several states like Pennsylvania, Virginia, and West Virginia, which permit gross receipts taxes at the local (but not state) level.
- (c) Florida's corporate income tax rate will return to 5.5% for tax years beginning on or after Jan. 1, 2022.
- (d) Georgia's corporate income tax rate will revert to 6% on January 1, 2026.
- (e) Illinois' rate includes two separate corporate income taxes, one at a 7% rate and one at a 2.5% rate.
- (f) Indiana's rate will change to 4.9% on July 1, 2021.
- (g) Mississippi continues to phase out the 3% bracket by increasing the exemption by \$1,000 a year. By the start of 2022, the 3% bracket will be fully eliminated.
- (h) In New Jersey, the rates indicated apply to a corporation's entire net income rather than just income over the threshold. A temporary and retroactive surcharge is in effect from 2020 to 2023, bringing the rate to 11.5% for businesses with income over \$1 million.

Note: In addition to regular income taxes, many states impose other taxes on corporations such as gross receipts taxes (Table 18) and capital stock taxes (Table 36). Some states also impose an alternative minimum tax and special rates on financial institutions.

Sources: Tax Foundation; state tax statutes, forms, and instructions; Bloomberg Tax.

# State Corporate Income Tax Collections per Capita

Fiscal Year 2019

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$147		Mont.	\$173	21
Ala.	\$140	29	Nebr.	\$219	15
Alaska	\$455	3	Nev. (b, c)	\$0	--
Ariz.	\$71	43	N.H.	\$612	1
Ark.	\$177	20	N.J.	\$456	2
Calif.	\$349	5	N.M.	\$97	39
Colo.	\$138	30	N.Y.	\$223	14
Conn.	\$253	8	N.C.	\$80	40
Del. (a, b)	\$298	7	N.D.	\$192	18
Fla.	\$145	28	Ohio (b, c)	\$1	--
Ga.	\$120	33	Okla.	\$77	42
Hawaii	\$135	31	Ore. (b)	\$216	16
Idaho	\$159	27	Pa.	\$231	13
Ill.	\$244	10	R.I.	\$167	24
Ind.	\$112	35	S.C.	\$77	41
Iowa	\$170	22	S.D. (c)	\$52	45
Kans.	\$167	23	Tenn. (b)	\$249	9
Ky.	\$130	32	Tex. (b, c)	\$0	--
La.	\$107	38	Utah	\$163	26
Maine	\$188	19	Vt.	\$240	11
Md.	\$215	17	Va.	\$108	37
Mass.	\$428	4	Wash. (b, c)	\$0	--
Mich.	\$114	34	W.Va.	\$111	36
Minn.	\$304	6	Wis.	\$234	12
Miss.	\$166	25	Wyo. (c)	\$0	--
Mo.	\$60	44			

(a) Delaware collects both corporate income taxes and gross receipts taxes.

(b) The U.S. Census Bureau does not classify revenue from gross receipts taxes such as those in Delaware, Nevada, Ohio, Oregon, Tennessee, Texas, and Washington as corporate tax revenue. See Table 18 for gross receipts taxes.

(c) No corporate income tax. May include special taxes on financial corporations.

Note: D.C. is included only in combined state and local data; see Table 17. See Table 43 for people per household by state.

Sources: U.S. Census Bureau, "Annual Survey of State Government Tax Collections"; Tax Foundation calculations.

TABLE 17. *Corporate Income Taxes*

# State & Local Corporate Income Tax Collections per Capita

Fiscal Year 2018

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$172		Mont.	\$166	16
Ala.	\$118	28	Nebr.	\$163	17
Alaska	\$267	6	Nev. (a)	\$0	--
Ariz.	\$52	43	N.H.	\$584	1
Ark.	\$130	26	N.J.	\$252	7
Calif.	\$316	4	N.M.	\$44	44
Colo.	\$116	29	N.Y.	\$532	2
Conn.	\$218	11	N.C.	\$72	39
Del. (b)	\$271	5	N.D.	\$142	22
Fla.	\$114	30	Ohio (b)	\$23	46
Ga.	\$96	36	Okla.	\$60	42
Hawaii	\$103	34	Ore. (b)	\$215	12
Idaho	\$138	25	Pa.	\$229	10
Ill.	\$203	13	R.I.	\$112	31
Ind.	\$104	33	S.C.	\$83	37
Iowa	\$141	23	S.D. (a)	\$37	45
Kans.	\$150	20	Tenn. (b)	\$243	8
Ky.	\$156	19	Tex. (b)	\$0	--
La.	\$77	38	Utah	\$127	27
Maine	\$139	24	Vt.	\$177	14
Md.	\$171	15	Va. (b)	\$101	35
Mass.	\$350	3	Wash. (a, b)	\$0	--
Mich.	\$110	32	W.Va.	\$61	41
Minn.	\$242	9	Wis.	\$157	18
Miss.	\$147	21	Wyo. (a)	\$0	--
Mo.	\$67	40	D.C.	\$819	(1)

(a) No corporate income tax. May include special taxes on financial corporations.

(b) The U.S. Census Bureau does not classify revenue from gross receipts taxes such as those in Delaware, Nevada, Ohio, Oregon, Tennessee, Texas, Virginia, and Washington as corporate tax revenue. See Table 18 for gross receipts taxes.

Note: D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 43 for people per household by state.

Sources: U.S. Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.

# State Gross Receipts Taxes

As of January 1, 2021

State	Name of Tax	Range of Rates
Del.	Manufacturers' & Merchants' License Tax	0.0945% - 1.9914%
Nev.	Commerce Tax	0.051%-0.331%
Ohio	Commercial Activities Tax (CAT)	0.26%
Ore.	Corporate Activity Tax (CAT)	0.57%
Tenn.	Business Tax	0.02% - 0.3%
Tex.	Franchise (Margin) Tax	0.331% - 0.75%
Va. (a)	Business/Professional/Occupational License Tax (BPOL)	0.02% - 0.58%
Wash.	Business & Occupation Tax (B&O)	0.13% - 3.3%

(a) Virginia's tax is locally levied and rates vary by business and jurisdiction. Approximately half of counties do not levy the tax. Some counties instead levy a capital stock tax.

Note: Gross receipts taxes are complex business taxes imposed at a low rate but on a wide base of transactions, resulting in high effective tax rates that can vary by industry. These taxes also often have minimum taxes that can result in much higher effective rates for some small businesses.

Sources: Bloomberg Tax; state revenue departments; Weldon Cooper Center for Public Service.

TABLE 19.

*Sales Taxes*

# State & Local Sales Tax Rates

*As of January 1, 2021*

State	State Tax Rate	Rank	Avg. Local Tax Rate (a)	Combined Rate	Rank
Ala.	4.00%	40	5.22%	9.22%	6
Alaska	--	46	1.76%	1.76%	46
Ariz.	5.60%	28	2.80%	8.40%	11
Ark.	6.50%	9	3.01%	9.51%	4
Calif. (b)	7.25%	1	1.43%	8.68%	9
Colo.	2.90%	45	4.82%	7.72%	16
Conn.	6.35%	12	0.00%	6.35%	33
Del.	--	46	--	--	47
Fla.	6.00%	17	1.08%	7.08%	22
Ga.	4.00%	40	3.32%	7.32%	19
Hawaii (c)	4.00%	40	0.44%	4.44%	45
Idaho	6.00%	17	0.03%	6.03%	37
Ill.	6.25%	13	3.51%	9.76%	1
Ind.	7.00%	2	0.00%	7.00%	24
Iowa	6.00%	17	0.94%	6.94%	28
Kans.	6.50%	9	2.19%	8.69%	8
Ky.	6.00%	17	0.00%	6.00%	38
La.	4.45%	38	5.07%	9.52%	3
Maine	5.50%	29	0.00%	5.50%	42
Md.	6.00%	17	0.00%	6.00%	38
Mass.	6.25%	13	0.00%	6.25%	35
Mich.	6.00%	17	0.00%	6.00%	38
Minn.	6.875%	6	0.59%	7.46%	17
Miss.	7.00%	2	0.07%	7.07%	23
Mo.	4.225%	39	4.03%	8.25%	12
Mont. (d)	--	46	--	--	47
Nebr.	5.50%	29	1.44%	6.94%	29
Nev.	6.85%	7	1.38%	8.23%	13
N.H.	--	46	--	--	47
N.J. (e)	6.625%	8	-0.03%	6.60%	30
N.M. (c)	5.125%	32	2.71%	7.83%	15
N.Y.	4.00%	40	4.52%	8.52%	10
N.C.	4.75%	35	2.23%	6.98%	26
N.D. (c)	5.00%	33	1.96%	6.96%	27
Ohio	5.75%	27	1.48%	7.23%	20

# State & Local Sales Tax Rates

As of January 1, 2021

State	State Tax Rate	Rank	Avg. Local Tax Rate (a)	Combined Rate	Rank
Okla.	4.50%	36	4.45%	8.95%	7
Ore.	--	46	--	--	47
Pa.	6.00%	17	0.34%	6.34%	34
R.I.	7.00%	2	0.00%	7.00%	24
S.C.	6.00%	17	1.46%	7.46%	18
S.D. (c)	4.50%	36	1.90%	6.40%	32
Tenn.	7.00%	2	2.55%	9.55%	2
Tex.	6.25%	13	1.94%	8.19%	14
Utah (b)	6.10%	16	1.09%	7.19%	21
Vt.	6.00%	17	0.24%	6.24%	36
Va. (b)	5.30%	31	0.43%	5.73%	41
Wash.	6.50%	9	2.73%	9.23%	5
W.Va.	6.00%	17	0.50%	6.50%	31
Wis.	5.00%	33	0.43%	5.43%	43
Wyo.	4.00%	40	1.33%	5.33%	44
D.C.	6.00%	(17)	--	6.00%	(38)

(a) City, county, and municipal rates vary. These rates are weighted by population to compute an average local tax rate.

(b) Three states levy mandatory, statewide, local add-on sales taxes at the state level: California (1.25%), Utah (1.25%), and Virginia (1%). We include these in their state sales tax.

(c) The sales taxes in Hawaii, New Mexico, North Dakota, and South Dakota have broad bases that include many business-to-business services.

(d) Special taxes in local resort areas are not counted here.

(e) Certain jurisdictions are not subject to statewide sales tax rates and collect a local rate of 3.3125%. New Jersey's average local rate is represented as a negative.

Note: D.C.'s ranks do not affect states' ranks, but the figures in parentheses indicate where it would rank if included.

Source: Sales Tax Clearinghouse; Tax Foundation calculations.

TABLE 20.

*Sales Taxes*

# State General Sales Tax Collections per Capita

Fiscal Year 2019

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$967		Mont. (a)	\$0	--
Ala.	\$594	43	Nebr.	\$1,017	25
Alaska (a)	\$0	--	Nev.	\$1,786	3
Ariz.	\$1,148	17	N.H. (a)	\$0	--
Ark.	\$1,184	15	N.J.	\$1,221	12
Calif.	\$1,051	24	N.M. (b)	\$1,365	5
Colo.	\$586	45	N.Y.	\$790	37
Conn.	\$1,287	10	N.C.	\$807	35
Del. (a)	\$0	--	N.D. (b)	\$1,382	4
Fla.	\$1,304	8	Ohio	\$1,086	20
Ga.	\$589	44	Oklahoma	\$776	38
Hawaii (b)	\$2,690	1	Ore. (a)	\$0	--
Idaho	\$1,068	22	Pa.	\$918	30
Ill.	\$948	29	R.I.	\$1,057	23
Ind.	\$1,201	13	S.C.	\$673	39
Iowa	\$1,079	21	S.D. (b)	\$1,294	9
Kans.	\$1,145	18	Tenn.	\$1,149	16
Ky.	\$892	31	Tex.	\$1,315	7
La.	\$804	36	Utah	\$884	32
Maine	\$1,200	14	Vt.	\$661	40
Md.	\$809	34	Va.	\$639	41
Mass.	\$992	26	Wash.	\$2,186	2
Mich.	\$963	28	W.Va.	\$834	33
Minn.	\$1,100	19	Wis.	\$978	27
Miss.	\$1,254	11	Wyo.	\$1,331	6
Mo.	\$608	42			

(a) No state-level general sales tax.

(b) The sales taxes in Hawaii, New Mexico, North Dakota, and South Dakota have broad bases that include many services, so figures are not strictly comparable to other states.

Note: Some states levy gross receipts taxes in addition to sales taxes, which the U.S. Census Bureau includes in sales tax collections data. See Table 18 for information on gross receipts taxes. D.C. is included only in state-local combined data; see Table 21. See Table 43 for people per household by state.

Sources: Census Bureau, "Annual Survey of State Government Tax Collections"; Tax Foundation calculations.

# State & Local General Sales Tax Collections per Capita

Fiscal Year 2018

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$1,258		Mont.	\$0	--
Ala.	\$1,075	30	Nebr.	\$1,207	21
Alaska (a)	\$335	46	Nev.	\$1,941	3
Ariz.	\$1,549	8	N.H.	\$0	--
Ark.	\$1,564	7	N.J.	\$1,177	23
Calif.	\$1,340	16	N.M.	\$1,540	10
Colo.	\$1,398	14	N.Y.	\$1,630	6
Conn.	\$1,269	18	N.C.	\$1,068	31
Del.	\$0	--	N.D.	\$1,531	12
Fla.	\$1,514	13	Ohio	\$1,244	20
Ga.	\$930	38	Okl.	\$1,260	19
Hawaii	\$2,694	1	Ore.	\$0	--
Idaho	\$1,046	32	Pa.	\$927	39
Ill.	\$1,095	27	R.I.	\$991	34
Ind.	\$1,164	24	S.C.	\$783	41
Iowa	\$1,146	25	S.D.	\$1,702	5
Kans.	\$1,535	11	Tenn.	\$1,338	17
Ky.	\$807	40	Tex.	\$1,546	9
La.	\$1,852	4	Utah	\$989	35
Maine	\$1,142	26	Vt.	\$660	44
Md.	\$781	42	Va.	\$651	45
Mass.	\$943	37	Wash.	\$2,118	2
Mich.	\$987	36	W.Va.	\$753	43
Minn.	\$1,085	29	Wis.	\$1,014	33
Miss.	\$1,193	22	Wyo.	\$1,343	15
Mo.	\$1,088	28	D.C.	\$2,128	(2)

(a) While Alaska does not have a state-level sales tax, it allows sales taxes on the local level.

Note: Some states levy gross receipts taxes in addition to sales taxes, which the U.S. Census Bureau includes in collections data. See Table 18 for information on gross receipts taxes. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 43 for people per household by state.

Sources: U.S. Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.

TABLE 22.

*Sales Taxes*

# State Sales Tax Breadth

Fiscal Year 2020

State	Sales Tax Breadth	Rank	State	Sales Tax Breadth	Rank
Ala.	40%	15	Nebr.	36%	25
Alaska	--	--	Nev.	56%	4
Ariz.	38%	19	N.H.	--	--
Ark.	41%	12	N.J.	27%	38
Calif.	22%	44	N.M. (a)	70%	2
Colo.	34%	27	N.Y.	26%	41
Conn.	27%	39	N.C.	37%	21
Del.	--	--	N.D. (a)	55%	5
Fla.	42%	9	Ohio	39%	17
Ga.	31%	31	Okl.	36%	23
Hawaii (a)	119%	1	Ore.	--	--
Idaho	41%	13	Pa.	27%	37
Ill.	27%	36	R.I.	28%	35
Ind.	36%	22	S.C.	25%	42
Iowa	36%	24	S.D. (a)	60%	3
Kans.	34%	28	Tenn.	42%	10
Ky.	39%	16	Tex.	42%	11
La.	40%	14	Utah	38%	18
Maine	45%	8	Vt.	26%	40
Md.	28%	34	Va.	23%	43
Mass.	22%	45	Wash.	28%	33
Mich.	33%	29	W.Va.	36%	26
Minn.	32%	30	Wis.	38%	20
Miss.	46%	7	Wyo.	55%	6
Mo.	30%	32	D.C.	46%	(8)
Mont.	--	--			

(a) The sales taxes in Hawaii, New Mexico, North Dakota, and South Dakota have broad bases that include many business-to-business services.

Note: Sales tax breadth is defined as the ratio of the implicit sales tax base to state personal income.

Sources: U.S. Census Bureau; state revenue departments; Prof. John Mikesell (methodology); Tax Foundation research.

# State Gasoline Tax Rates (Cents per Gallon)

As of January 1, 2021

State	Excise Tax	Other Taxes and Fees	Total	Rank
Federal	18.4¢			
Ala.	26¢	3.21¢	29.21¢	31
Alaska	8.95¢	4.84¢	13.79¢	50
Ariz.	18¢	1¢	19¢	46
Ark.	24.5¢	0.3¢	248¢	35
Calif.	50.5¢	12.55¢	63.05¢	1
Colo.	22¢	0¢	22¢	42
Conn.	25¢	10.75¢	35.75¢	16
Del.	23¢	0¢	23¢	39
Fla.	4¢	38.46¢	42.46¢	9
Ga.	28.7¢	5.26¢	33.96¢	19
Hawaii	16¢	30.84¢	46.84¢	7
Idaho	32¢	1¢	33¢	20
Ill.	39¢	13.46¢	52.16¢	3
Ind.	31¢	11.16¢	42.16¢	10
Iowa	30¢	0¢	30¢	28
Kans.	24¢	0.025¢	24.025¢	36
Ky.	24.6¢	1.4¢	26¢	34
La.	20¢	0.01¢	20.01¢	43
Maine	30¢	0.01¢	30.01¢	26
Md.	26.7¢	9.6¢	36.3¢	15
Mass.	24¢	2.54¢	26.54¢	33
Mich.	26.3¢	15.68¢	41.98¢	11
Minn.	28.5¢	2.1¢	30.6¢	24
Miss.	18¢	0.79¢	18.79¢	48
Mo.	17¢	0.42¢	17.42¢	49
Mont.	32¢	0.75¢	32.75¢	22
Nebr.	28.7¢	0.9¢	29.6¢	29
Nev.	23¢	27.48¢	50.48¢	5
N.H.	22.2¢	1.63¢	23.83¢	38
N.J.	10.5¢	40.2¢	50.7¢	4
N.M.	17¢	1.88¢	18.88¢	47
N.Y.	8.05¢	34.65¢	42.70¢	8
N.C.	36.1¢	0.25¢	36.35¢	14

**TABLE 23, Cont.***Excise Taxes*

## State Gasoline Tax Rates (Cents per Gallon)

*As of January 1, 2021*

State	Excise Tax	Other Taxes and Fees	Total	Rank
N.D.	23¢	0¢	23¢	39
Ohio	38.5¢	0.01¢	38.51¢	13
Okla.	19¢	1¢	20¢	44
Ore.	36¢	2.83¢	38.83¢	12
Pa.	0¢	58.7¢	58.7¢	2
R.I.	34¢	1¢	35¢	18
S.C.	22¢	0.75¢	22.75¢	41
S.D.	28¢	2¢	30¢	27
Tenn.	26¢	1.4¢	27.4¢	32
Tex.	20¢	0¢	20¢	44
Utah	31.4¢	0.01¢	31.41¢	23
Vt.	12.1¢	18.36¢	30.46¢	25
Va.	21.2¢	8.20¢	29.40¢	30
Wash.	49.4¢	0¢	49.4¢	6
W.Va.	20.5¢	15.2¢	35.7¢	17
Wis.	30.9¢	2¢	32.9¢	21
Wyo.	23¢	1¢	24¢	37
D.C.	23.5¢	5.3¢	28.8¢	(32)

Note: Excise taxes are special taxes on specific goods or activities—such as gasoline, tobacco, or gambling—rather than general tax bases such as income or consumption. Excise taxes are often included in the final price of products and services, and are hidden to consumers.

The American Petroleum Institute (API) has developed a methodology for determining the average tax rate on a gallon of fuel. Rates may include any of the following: excise taxes, environmental fees, storage tank taxes, other fees or taxes, and general sales tax. In states where gasoline is subject to the general sales tax, or where the fuel tax is based on the average sale price, the average rate determined by API is sensitive to changes in the price of gasoline. States that fully or partially apply general sales taxes to gasoline are California, Connecticut, Illinois, Indiana, Michigan, and New York. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Source: American Petroleum Institute, "State Motor Fuel Taxes by State (January 2021)."

# Share of State & Local Road Spending Covered by State & Local Tolls, User Fees, & User Taxes

Fiscal Year 2018

State	Gasoline & License Taxes	Rank	Tolls & User Fees	Total: Tolls, User Fees, & User Taxes	Rank
U.S.	42.3%		13.2%	55.6%	
Ala.	34.1%	35	0.9%	35.0%	44
Alaska	6.7%	50	4.9%	11.5%	50
Ariz.	41.1%	22	1.4%	42.5%	33
Ark.	32.5%	40	0.6%	33.1%	45
Calif.	67.1%	2	10.4%	77.5%	2
Colo.	40.4%	23	12.8%	53.2%	21
Conn.	32.8%	39	4.0%	36.8%	39
Del.	24.7%	44	44.8%	69.5%	4
Fla.	44.9%	16	21.2%	66.1%	7
Ga.	49.8%	10	2.4%	52.2%	25
Hawaii	66.2%	4	1.8%	68.0%	6
Idaho	54.7%	7	4.4%	59.0%	14
Ill.	40.0%	24	18.6%	58.6%	15
Ind.	68.7%	1	1.1%	69.8%	3
Iowa	45.9%	15	1.0%	46.8%	30
Kans.	41.9%	19	8.5%	50.4%	27
Ky.	39.3%	26	4.5%	43.8%	31
La.	33.4%	36	3.2%	36.6%	41
Maine	36.9%	28	16.4%	53.4%	20
Md.	42.2%	18	23.6%	65.8%	9
Mass.	34.9%	32	31.1%	66.0%	8
Mich.	58.7%	6	4.7%	63.4%	11
Minn.	35.7%	29	6.1%	41.8%	35
Miss.	34.7%	33	1.2%	35.9%	42
Mo.	40.0%	25	2.5%	42.5%	34
Mont.	47.8%	12	4.2%	52.0%	26
Nebr.	35.3%	30	4.0%	39.3%	37
Nev.	39.2%	27	0.8%	40.0%	36
N.H.	34.2%	34	22.0%	56.2%	17
N.J.	21.9%	47	47.0%	68.9%	5
N.M.	46.3%	14	2.4%	48.6%	29
N.Y.	21.6%	48	33.2%	54.9%	19

TABLE 24, Cont.

Excise Taxes

# Share of State & Local Road Spending Covered by State & Local Tolls, User Fees, & User Taxes

Fiscal Year 2018

State	Gasoline & License Taxes	Rank	Tolls & User Fees	Total: Tolls, User Fees, & User Taxes	Rank
N.C.	50.8%	9	1.9%	52.7%	24
N.D.	22.6%	46	1.4%	24.0%	49
Ohio	46.5%	13	6.5%	53.0%	22
Okla.	48.3%	11	13.1%	61.4%	13
Ore.	53.0%	8	9.2%	62.2%	12
Pa.	41.3%	21	16.5%	57.8%	16
R.I.	18.3%	49	8.8%	27.1%	47
S.C.	44.8%	17	8.2%	53.0%	23
S.D.	31.4%	43	1.6%	33.0%	46
Tenn.	64.3%	5	0.7%	64.9%	10
Tex.	41.7%	20	14.3%	56.0%	18
Utah	35.3%	31	1.3%	36.6%	40
Vt.	23.1%	45	1.6%	24.7%	48
Va.	31.6%	42	18.5%	50.1%	28
Wash.	66.5%	3	14.1%	80.6%	1
W.Va.	32.3%	41	11.0%	43.3%	32
Wis.	33.1%	38	5.4%	38.5%	38
Wyo.	33.4%	37	1.7%	35.0%	43
D.C.	22.4%	(47)	0.9%	23.3%	(50)

Note: D.C.'s ranks do not affect states' ranks, but the figures in parentheses indicate where it would rank if included.

Source: Tax Foundation calculations from the U.S. Census Bureau, "Annual Survey of State and Local Government Finances."

# State Cigarette Excise Tax Rates (Dollars per 20-pack)

As of January 1, 2021

State	Tax Rate	Rank	State	Tax Rate	Rank
Fed.	\$1.0066		Mont.	\$1.70	25
Ala.	\$0.675	40	Nebr.	\$0.64	41
Alaska	\$2.00	16	Nev.	\$1.80	23
Ariz.	\$2.00	16	N.H.	\$1.78	24
Ark.	\$1.15	35	N.J.	\$2.70	11
Calif.	\$2.87	10	N.M.	\$2.00	16
Colo.	\$1.94	22	N.Y.	\$4.35	1
Conn.	\$4.35	1	N.C.	\$0.45	47
Del.	\$2.10	14	N.D.	\$0.44	48
Fla.	\$1.339	31	Ohio	\$1.60	27
Ga.	\$0.37	49	Okla.	\$2.03	15
Hawaii	\$3.20	6	Ore.	\$1.33	32
Idaho	\$0.57	45	Pa.	\$2.60	12
Ill.	\$2.98	9	R.I.	\$4.25	3
Ind.	\$0.995	38	S.C.	\$0.57	45
Iowa	\$1.36	30	S.D.	\$1.53	28
Kans.	\$1.29	33	Tenn.	\$0.62	42
Ky.	\$1.10	36	Tex.	\$1.41	29
La.	\$1.08	37	Utah	\$1.70	25
Maine	\$2.00	16	Vt.	\$3.08	7
Md.	\$2.00	16	Va.	\$0.60	43
Mass.	\$3.51	5	Wash.	\$3.025	8
Mich.	\$2.00	16	W.Va.	\$1.20	34
Minn. (a)	\$3.65	4	Wis.	\$2.52	13
Miss.	\$0.68	39	Wyo.	\$0.60	43
Mo.	\$0.17	50	D.C. (a)	\$5.00	(1)

(a) Rate includes special cigarette sales tax collected at the wholesale level.

Note: Local taxes are not included and can be substantial. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Sources: Bloomberg Tax; state revenue departments; Tax Foundation.

**TABLE 26.***Excise Taxes*

## State Vapor Excise Tax Rates

As of January 1, 2021

State	Tax Rate
Calif.	59.93% of wholesale
Colo.	30% of manufacturing price
Conn.	\$0.40/ml closed tanks, 10% of wholesale for other vapor products
Del.	\$0.05/ml
Ga.	Open: 7% of wholesale; Closed: \$0.05/ml
Ill.	15% of wholesale
Kans.	\$0.05/ml
Ky.	Open: 15% of wholesale; Closed: \$1.50/cartridge
La.	\$0.05/ml
Maine	43% of wholesale
Mass.	75% of wholesale
Minn. (a)	95% of wholesale
Nev.	30% of wholesale
N.H.	Open: 8% of wholesale; Closed: \$0.30/ml
N.J.	Open: 10% of wholesale; Closed: \$0.10/ml
N.M.	Open: 12.5% of wholesale; Closed: \$0.50 per pod
N.Y.	20% of retail
N.C.	\$0.05/ml
Ohio	\$0.10/ml
Ore.	65% of wholesale
Pa.	40% of wholesale
Utah	56% of manufacturing price
Vt.	92% of wholesale
Va.	\$0.066/ml
Wash.	Open: \$0.09/ml; Closed: \$0.27/ml
W.Va.	\$0.075/ml
Wis.	\$0.05/ml
Wyo.	15% of wholesale
D.C.	91% of wholesale

(a) Tax is on the wholesale cost of any product containing or derived from tobacco. The tax on an e-cigarette starter kit is calculated on the total cost unless the nicotine cartridges are sold separately and then the tax is levied only on the value of the nicotine cartridge.

Note: Several states (Alaska, Illinois, and Maryland) impose local taxes as well as general sales taxes on vapor products. Those are not included here. Manufacturing value generally refers to the value paid by wholesale. Wholesale value refers to either the price paid by the wholesaler or the price paid by retail to wholesale.

Sources: State statutes; Bloomberg Tax.

# State Recreational Marijuana Excise Tax Rates

As of January 1, 2021

State	Tax Rate
Alaska	\$50/oz. mature flowers; \$25/oz. immature flowers; \$15/oz. trim, \$1 per clone
Ariz.	16% excise tax (retail price)
Calif.	15% excise tax (levied on wholesale at average market rate); \$9.65/oz. flowers & \$2.87/oz. leaves cultivation tax; \$1.35/oz fresh cannabis plant
Colo.	15% excise tax (levied on wholesale at average market rate); 15% excise tax (retail price)
III.	7% excise tax of value at wholesale level; 10% tax on cannabis flower or products with less than 35% THC; 20% tax on products infused with cannabis, such as edible products; 25% tax on any product with a THC concentration higher than 35%
Maine	10% excise tax (retail price), \$335/lb. flower; \$94/lb. trim; \$1.5 per immature plant or seedling; \$0.3 per seed
Mass.	10.75% excise tax (retail price)
Mich.	10% excise tax (retail price)
Mont. (a)	20% excise tax (retail price)
Nev.	15% excise tax (fair market value at wholesale); 10% excise tax (retail price)
N.J. (a, b)	Up to \$10 per ounce, if the average retail price of an ounce of usable cannabis was \$350 or more; up to \$30 per ounce, if the average retail price of an ounce of usable cannabis was less than \$350 but at least \$250; up to \$40 per ounce, if the average retail price of an ounce of usable cannabis was less than \$250 but at least \$200; up to \$60 per ounce, if the average retail price of an ounce of usable cannabis was less than \$200
Ore.	17% excise tax (retail price)
S.D. (a)	15% excise tax (retail price)
Vt. (a)	14% excise tax (retail price)
Wash.	37% excise tax (retail price)

(a) As of January 2021, retail sale of recreational marijuana had not yet started.

(b) Rates were determined as of February 22, 2021.

Note: District of Columbia voters approved legalization and purchase of marijuana in 2014 but federal law prohibits any action to implement it. In 2018, the New Hampshire legislature voted to legalize the possession and growing of marijuana, but sales are not permitted. Alabama, Georgia, Idaho, Indiana, Iowa, Kansas, Kentucky, Louisiana, Minnesota, Nebraska, North Carolina, South Carolina, Oklahoma, Rhode Island, and Tennessee impose a controlled substance tax on the purchase of illegal products. Several states impose local taxes as well as general sales taxes on marijuana products. Those are not included here.

Sources: State statutes; Bloomberg Tax.

TABLE 28.

Excise Taxes

# State Spirits Excise Tax Rates (Dollars per Gallon)

As of January 1, 2021

State	Tax Rate	Rank	State	Tax Rate	Rank
Fed.	\$13.50		Mont. (a)	\$9.83	12
Ala. (a)	\$19.11	4	Nebr.	\$3.75	38
Alaska (b)	\$12.80	8	Nev. (b)	\$3.60	39
Ariz.	\$3.00	43	N.H. (a)	--	--
Ark. (c, d)	\$8.33	17	N.J.	\$5.50	28
Calif. (b)	\$3.30	40	N.M.	\$6.06	24
Colo.	\$2.28	47	N.Y. (b)	\$6.44	23
Conn. (b)	\$5.94	26	N.C. (a)	\$14.58	6
Del. (b)	\$4.50	34	N.D. (b, d)	\$5.12	31
Fla. (b)	\$6.50	22	Ohio (a)	\$9.83	13
Ga. (b)	\$3.79	37	Oklahoma	\$5.56	27
Hawaii	\$5.98	25	Ore. (a)	\$21.95	2
Idaho (a)	\$10.91	11	Pa. (a)	\$7.41	21
Ill. (b)	\$8.55	15	R.I. (b)	\$5.40	30
Ind. (b)	\$2.68	44	S.C. (c)	\$5.42	29
Iowa (a)	\$13.03	7	S.D. (b, d)	\$4.73	33
Kans.	\$2.50	45	Tenn. (c)	\$4.46	35
Ky. (e)	\$8.41	16	Tex. (b)	\$2.40	46
La. (b)	\$3.03	42	Utah (a)	\$15.92	5
Maine (a)	\$11.96	9	Vt. (a)	\$7.68	19
Md. (b, d)	\$5.03	32	Va. (a)	\$19.89	3
Mass. (b)	\$4.05	36	Wash. (d, f)	\$35.31	1
Mich. (a)	\$11.95	10	W.Va. (a)	\$7.62	20
Minn. (c, d)	\$8.61	14	Wis.	\$3.25	41
Miss. (a)	\$8.11	18	Wyo. (a)	--	--
Mo.	\$2.00	48	D.C. (d)	\$6.20	(24)

(a) Control states, where the government controls all sales. Products can be subject to *ad valorem* markup as well as excise taxes.

(b) Different rates also applicable according to alcohol content, place of production, size of container, or place purchased (on- or off-premise or onboard airlines).

(c) Includes case fees and/or bottle fees which may vary with size of container.

(d) Includes sales taxes specific to alcoholic beverages.

(e) Includes the wholesale tax rate of 11%, converted to a gallonage excise tax rate.

(f) Includes the retail (17%) and distributor (5%/10%) license fees, converted into a gallonage excise tax rate.

Note: Rates are those applicable to off-premise sales of 40% alcohol by volume (a.b.v.) distilled spirits in 750ml containers. At the federal level, spirits are subject to a tiered tax system. Federal rates are \$2.70 per proof gallon on the first 100,000 gallons per calendar year, \$13.34/proof gallon for more than 100,000 gallons but less than 22.23 million and \$13.50/proof gallon for more than 22.23 million gallons. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. The alcohol excise tax provisions of the Tax Cuts and Jobs Act were made permanent as of Dec. 27, 2020.

Sources: Distilled Spirits Council of the United States; Alcohol and Tobacco Tax and Trade Bureau.

# State Wine Excise Tax Rates (Dollars per Gallon)

As of January 1, 2021

State	Tax Rate	Rank	State	Tax Rate	Rank
Fed.	\$1.07		Mont. (a)	\$1.06	20
Ala. (a)	\$1.70	5	Nebr. (a)	\$0.95	23
Alaska	\$2.50	2	Nev. (a)	\$0.70	30
Ariz. (a)	\$0.84	26	N.H. (a, e)	--	--
Ark. (b,c)	\$1.47	11	N.J.	\$0.88	24
Calif. (a)	\$0.20	45	N.M. (a)	\$1.70	5
Colo. (a)	\$0.32	40	N.Y.	\$0.30	41
Conn. (a)	\$0.792	27	N.C. (a)	\$1.00	22
Del.	\$1.63	7	N.D. (a)	\$1.22	18
Fla. (a)	\$2.25	3	Ohio (a)	\$0.32	39
Ga. (a)	\$1.51	8	Okla. (a)	\$0.72	29
Hawaii (a)	\$1.38	14	Ore. (a)	\$0.67	31
Idaho (a)	\$0.45	37	Pa. (e)	--	--
Ill. (a)	\$1.39	13	R.I. (a)	\$1.40	12
Ind. (a)	\$0.47	36	S.C. (a)	\$1.08	19
Iowa (a)	\$1.75	4	S.D. (a,c)	\$1.33	15
Kans. (a)	\$0.30	41	Tenn. (b)	\$1.27	16
Ky.(d)	\$3.23	1	Tex. (a)	\$0.20	44
La. (a)	\$0.76	28	Utah (e)	--	--
Maine (a)	\$0.60	32	Vt. (a)	\$0.55	33
Md. (c)	\$1.48	10	Va. (a)	\$1.51	8
Mass. (a)	\$0.55	33	Wash. (a)	\$0.87	25
Mich. (a)	\$0.51	35	W.Va. (a)	\$1.00	21
Minn. (b, c)	\$1.22	17	Wis. (a)	\$0.25	43
Miss. (a, e)	--	--	Wyo. (e)	--	--
Mo.	\$0.42	38	D.C. (a,c)	\$1.89	(4)

(a) Different rates also applicable to alcohol content, place of production, size of container, place purchased (on- or off-premise or on board airlines), or type of wine (carbonated, vermouth, etc.).

(b) Includes case fees and/or bottle fees which may vary with size of container.

(c) Includes sales taxes specific to alcoholic beverages.

(d) Includes the wholesale tax rate of 10%, converted to a gallonage excise tax rate.

(e) Control states, where the government controls all sales. Products can be subject to *ad valorem* markup as well as excise taxes. Only license state volume-based tax rates are shown.

Note: Rates are those applicable to off-premise sales of 11% alcohol by volume (a.b.v.) non-carbonated wine in 750ml containers. Federal rates vary by alcohol content and type of wine, ranging up to \$3.15 for 21-24% alcohol and \$3.40 for sparkling wine. Federal rates also vary based on number of gallons sold. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Source: Distilled Spirits Council of the United States.

TABLE 30.

Excise Taxes

# State Beer Excise Tax Rates (Dollars per Gallon)

As of January 1, 2021

State	Tax Rate	Rank	State	Tax Rate	Rank
Fed.	\$0.58		Mont.	\$0.14	40
Ala. (a)	\$0.53	8	Nebr.	\$0.31	20
Alaska	\$1.07	2	Nev.	\$0.16	36
Ariz.	\$0.16	36	N.H.	\$0.30	21
Ark. (b, c)	\$0.34	19	N.J.	\$0.12	42
Calif.	\$0.20	30	N.M.	\$0.41	15
Colo.	\$0.08	46	N.Y.	\$0.14	39
Conn.	\$0.23	27	N.C. (d)	\$0.62	6
Del.	\$0.26	24	N.D. (d)	\$0.45	12
Fla. (d)	\$0.48	9	Ohio (d)	\$0.18	34
Ga. (a, d)	\$0.48	9	Okla. (d)	\$0.40	16
Hawaii (d)	\$0.93	3	Ore.	\$0.08	45
Idaho (d)	\$0.15	38	Pa.	\$0.08	46
Ill.	\$0.23	28	R.I. (c)	\$0.12	41
Ind.	\$0.12	43	S.C.	\$0.77	5
Iowa (d)	\$0.19	32	S.D.	\$0.27	22
Kans.	\$0.18	33	Tenn. (e)	\$1.29	1
Ky. (e)	\$0.89	4	Tex. (d)	\$0.20	31
La.	\$0.40	16	Utah (d)	\$0.41	14
Maine	\$0.35	18	Vt.	\$0.27	23
Md. (b)	\$0.55	7	Va. (d)	\$0.26	26
Mass.	\$0.11	44	Wash. (d)	\$0.26	25
Mich.	\$0.20	29	W.Va.	\$0.18	35
Minn. (d, b)	\$0.46	11	Wis. (d)	\$0.06	48
Miss.	\$0.43	13	Wyo.	\$0.02	50
Mo.	\$0.06	49	D.C. (b)	\$0.72	(6)

(a) Statewide local rates exist in Alabama (\$0.52/gallon) and Georgia (\$0.53/gallon).

(b) Includes sales taxes specific to alcoholic beverages.

(c) Includes case fees and/or bottle fees which may vary with the size of container.

(d) Different rates also applicable according to alcohol content, place of production, size of container, or place purchased (on- or off-premise or onboard airlines).

(e) Includes the wholesale tax rate in Kentucky (10%) and Tennessee (\$35.60 per barrel), converted into a gallonage excise tax rate.

Note: Rates are those applicable to off-premise sales of 4.7% a.b.v. beer in 12-ounce containers which have been imported from outside the state. At the federal level, beer is subject to differing tax rates. Small domestic brewers are taxed between \$0.11/gallon and \$0.516/gallon. All other brewers are taxed at rates between \$0.516/gallon and \$0.58/gallon. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Sources: Distilled Spirits Council of the United States; Alcohol and Tobacco Tax and Trade Bureau; state revenue departments.

# State & Local Cell Phone Tax Rates

As of July 1, 2020

State	Average State-Local Tax Rate	Rank	State	Average State-Local Tax Rate	Rank
Fed. (a)	9.83%		Mont.	6.73%	46
Ala.	11.05%	26	Nebr.	19.30%	4
Alaska	14.32%	16	Nev.	3.46%	48
Ariz.	12.64%	19	N.H.	9.03%	36
Ark.	20.21%	2	N.J.	9.07%	35
Calif.	13.39%	17	N.M.	12.13%	21
Colo.	11.98%	23	N.Y.	18.75%	5
Conn.	7.92%	42	N.C.	8.98%	37
Del.	6.68%	47	N.D.	15.26%	10
Fla.	14.89%	13	Ohio	8.52%	40
Ga.	12.09%	22	Okl.a.	14.56%	14
Hawaii	7.83%	43	Ore.	2.98%	49
Idaho	2.71%	50	Pa.	16.48%	8
Ill.	22.37%	1	R.I.	15.39%	9
Ind.	11.96%	24	S.C.	12.63%	20
Iowa	9.79%	34	S.D.	14.39%	15
Kans.	16.68%	6	Tenn.	12.65%	18
Ky.	10.97%	27	Tex.	11.84%	25
La.	9.80%	33	Utah	16.64%	7
Maine	8.71%	39	Vt.	8.90%	38
Md.	14.95%	11	Va.	7.03%	45
Mass.	10.32%	30	Wash.	19.83%	3
Mich.	10.18%	31	W.Va.	10.42%	29
Minn.	10.72%	28	Wis.	7.72%	44
Miss.	9.85%	32	Wyo.	8.47%	41
Mo.	14.91%	12	D.C.	12.06%	(23)

(a) The federal tax listed is the federal Universal Service Fund (USF).

Note: The local tax rate is calculated as the average of the tax in the largest city and the capital city. Figures include state and local general sales taxes. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Source: Tax Foundation, "Wireless Tax Burden Remains High Due to Federal Surcharge Increase."

**TABLE 32.***Excise Taxes*

# Sales Tax Treatment of Groceries, Candy, & Soda

*As of January 1, 2021*

State	State General Sales Tax	Grocery Treatment	Candy Treated as Groceries?	Soda Treated as Groceries?
Ala.	4.00%	Included in Base	Yes	Yes
Alaska	--	--	--	--
Ariz.	5.60%	Exempt	Yes	Yes
Ark.	6.50%	1.50%	No	No
Calif. (a)	8.25%	Exempt	Yes	No
Colo.	2.90%	Exempt	No	No
Conn.	6.35%	Exempt	No	No
Del.	--	--	--	--
Fla.	6.00%	Exempt	No	No
Ga.	4.00%	Exempt	Yes	Yes
Hawaii	4.00%	Included in Base	Yes	Yes
Idaho	6.00%	Included in Base	Yes	Yes
Ill.	6.25%	1.00%	No	No
Ind.	7.00%	Exempt	No	No
Iowa	6.00%	Exempt	No	No
Kans.	6.50%	Included in Base	Yes	Yes
Ky.	6.00%	Exempt	No	No
La.	4.45%	Exempt	Yes	Yes
Maine	5.50%	Exempt	No	No
Md.	6.00%	Exempt	No	No
Mass.	6.25%	Exempt	Yes	Yes
Mich.	6.00%	Exempt	Yes	Yes
Minn.	6.875%	Exempt	No	No
Miss.	7.00%	Included in Base	Yes	Yes
Mo.	4.225%	1.225%	Yes	Yes
Mont.	--	--	--	--
Nebr.	5.50%	Exempt	Yes	Yes
Nev.	6.85%	Exempt	Yes	Yes
N.H.	--	--	--	--
N.J.	6.625%	Exempt	No	No
N.M.	5.125%	Exempt	Yes	Yes
N.Y.	4.00%	Exempt	No	No
N.C.	4.75%	Exempt	No	No
N.D.	5.00%	Exempt	No	No

# Sales Tax Treatment of Groceries, Candy, & Soda

As of January 1, 2021

State	State General Sales Tax	Grocery Treatment	Candy Treated as Groceries?	Soda Treated as Groceries?
Ohio	5.75%	Exempt	Yes	No
Oklahoma	4.50%	Included in Base	Yes	Yes
Ore.	--	--	--	--
Pa.	6.00%	Exempt	Yes	No
R.I.	7.00%	Exempt	No	No
S.C.	6.00%	Exempt	Yes	Yes
S.D.	4.50%	Included in Base	Yes	Yes
Tenn.	7.00%	4.00%	No	Yes
Tex.	6.25%	Exempt	No	No
Utah (a)	4.85%	1.75%	Yes	Yes
Vt.	6.00%	Exempt	Yes	No
Va. (a)	5.30%	2.50%	Yes	Yes
Wash.	6.50%	Exempt	Yes	No
W.Va.	6.00%	Exempt	Yes	No
Wis.	5.00%	Exempt	No	No
Wyo.	4.00%	Exempt	Yes	Yes
D.C.	6.00%	Exempt	No	No

(a) Three states levy mandatory, statewide, local add-on sales taxes at the state level: California (1.25%), Utah (1.25%), and Virginia (1%). We include these in their state sales tax.

Sources: Bloomberg Tax; state statutes.

TABLE 33.

Excise Taxes

# State & Local Excise Tax Collections per Capita

Fiscal Year 2018

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$613		Mont.	\$608	22
Ala.	\$648	15	Nebr.	\$359	48
Alaska	\$510	37	Nev.	\$1,072	2
Ariz.	\$328	50	N.H.	\$761	11
Ark.	\$519	34	N.J.	\$579	25
Calif.	\$612	21	N.M.	\$441	41
Colo.	\$525	33	N.Y.	\$725	12
Conn.	\$887	6	N.C.	\$450	40
Del.	\$624	19	N.D.	\$674	14
Fla.	\$607	23	Ohio	\$532	31
Ga.	\$438	42	Oklahoma	\$380	46
Hawaii	\$992	3	Ore.	\$538	28
Idaho	\$371	47	Pa.	\$831	10
Ill.	\$843	8	R.I.	\$629	18
Ind.	\$679	13	S.C.	\$393	45
Iowa	\$532	30	S.D.	\$581	24
Kans.	\$505	38	Tenn.	\$519	35
Ky.	\$646	16	Tex.	\$615	20
La.	\$637	17	Utah	\$526	32
Maine	\$544	26	Vt.	\$1,134	1
Md.	\$968	4	Va.	\$543	27
Mass.	\$432	43	Wash.	\$862	7
Mich.	\$512	36	W.Va.	\$834	9
Minn.	\$899	5	Wis.	\$495	39
Miss.	\$533	29	Wyo.	\$355	49
Mo.	\$406	44	D.C.	\$632	(18)

Note: Excise taxes are sales and other special taxes imposed on select items, such as tobacco products, alcoholic beverages, and motor fuels. This table also includes excise taxes, or selective sales taxes, on amusements, insurance premiums, parimutuels, and public utilities. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 43 for people per household by state.

Source: U.S. Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.

# Property Taxes Paid as a Percentage of Owner-Occupied Housing Value

Calendar Year 2019

State	Effective Tax Rate	Rank	State	Effective Tax Rate	Rank
U.S.	1.03%		Mont.	0.74%	33
Ala.	0.37%	49	Nebr.	1.54%	7
Alaska	0.98%	21	Nev.	0.56%	42
Ariz.	0.60%	39	N.H.	1.89%	3
Ark.	0.61%	38	N.J.	2.13%	1
Calif.	0.70%	34	N.M.	0.59%	40
Colo.	0.52%	46	N.Y.	1.30%	14
Conn.	1.73%	5	N.C.	0.78%	32
Del.	0.59%	41	N.D.	0.88%	24
Fla.	0.86%	26	Ohio	1.52%	9
Ga.	0.87%	25	Oklahoma	0.83%	29
Hawaii	0.31%	50	Ore.	0.91%	23
Idaho	0.65%	35	Pa.	1.43%	11
Ill.	1.97%	2	R.I.	1.37%	12
Ind.	0.81%	30	S.C.	0.53%	44
Iowa	1.43%	10	S.D.	1.14%	17
Kans.	1.28%	15	Tenn.	0.63%	36
Ky.	0.78%	31	Tex.	1.60%	6
La.	0.51%	48	Utah	0.56%	43
Maine	1.20%	16	Vt.	1.76%	4
Md.	1.01%	20	Va.	0.84%	28
Mass.	1.08%	18	Wash.	0.84%	27
Mich.	1.31%	13	W.Va.	0.53%	45
Minn.	1.05%	19	Wis.	1.53%	8
Miss.	0.63%	37	Wyo.	0.51%	47
Mo.	0.96%	22	D.C.	0.58%	(42)

Note: The figures in this table are mean effective property tax rates on owner-occupied housing (total real taxes paid/total home value). As a result, the data exclude property taxes paid by businesses, renters, and others. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Sources: U.S. Census Bureau, "2019 American Community Survey"; Tax Foundation calculations.

TABLE 35.

Property Taxes

# State & Local Property Tax Collections per Capita

Fiscal Year 2018

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$1,675		Mont.	\$1,711	14
Ala.	\$598	50	Nebr.	\$2,010	12
Alaska	\$2,195	10	Nev.	\$1,044	38
Ariz.	\$1,125	34	N.H.	\$3,362	2
Ark.	\$776	48	N.J.	\$3,378	1
Calif.	\$1,680	18	N.M.	\$832	46
Colo.	\$1,616	23	N.Y.	\$3,025	4
Conn.	\$3,107	3	N.C.	\$993	41
Del.	\$931	43	N.D.	\$1,649	20
Fla.	\$1,377	29	Ohio	\$1,356	31
Ga.	\$1,205	33	Okla.	\$771	49
Hawaii	\$1,358	30	Ore.	\$1,557	27
Idaho	\$1,022	40	Pa.	\$1,584	26
Ill.	\$2,277	8	R.I.	\$2,431	7
Ind.	\$1,033	39	S.C.	\$1,211	32
Iowa	\$1,702	15	S.D.	\$1,586	25
Kans.	\$1,605	24	Tenn.	\$799	47
Ky.	\$845	45	Tex.	\$1,973	13
La.	\$894	44	Utah	\$1,070	36
Maine	\$2,249	9	Vt.	\$2,738	5
Md.	\$1,693	17	Va.	\$1,699	16
Mass.	\$2,565	6	Wash.	\$1,645	22
Mich.	\$1,465	28	W.Va.	\$950	42
Minn.	\$1,649	21	Wis.	\$1,680	19
Miss.	\$1,061	37	Wyo.	\$2,012	11
Mo.	\$1,073	35	D.C.	\$3,740	(1)

Note: D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 43 for people per household by state.

Source: U.S. Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.

# State Capital Stock Tax Rates

As of January 1, 2021

State	Tax Rate	Max Payment
Ala.	0.175%	\$15,000
Ark.	0.3%	Unlimited
Conn. (a, b)	0.26%	\$1,000,000
Del.	0.035%	\$200,000
Ga.	(c)	\$5,000
Ill. (d)	0.1%	\$2,000,000
La. (e)	0.3%	Unlimited
Mass. (a)	0.26%	Unlimited
Miss. (f)	0.175%	Unlimited
Nebr.	(c)	(g)
N.C.	0.15%	Unlimited
Okla.	0.125%	\$20,000
S.C.	0.1%	Unlimited
Tenn.	0.25%	Unlimited
Wyo.	0.02%	Unlimited

- (a) Taxpayer pays the greater of corporate income tax or capital stock tax liability.
- (b) Tax will be fully phased out by January 1, 2024.
- (c) Based on a fixed dollar payment schedule. Effective tax rates decrease as taxable capital increases.
- (d) The tax rate is 0.15% for the first year and 0.1% for all following years. Illinois' tax is being phased out by exempting increasing amounts of capital stock liability. The 2021 exemption is \$1,000. The tax will be fully phased out by 2024.
- (e) The rate is 0.15% for the first \$300,000 of taxable capital.
- (f) Tax will be fully phased out by Jan. 1, 2028.
- (g) Nebraska's Corporation Occupation Tax is due every other year. The maximum tax is \$23,990 for domestic (Nebraska) corporations and \$30,000 for foreign (out-of-state) corporations.

Note: Capital stock taxes are levied on net assets of a company or its market capitalization.

Sources: State statutes; state revenue departments; Bloomberg Tax.

**TABLE 37. Estate & Inheritance Taxes**

## State Estate Tax Rates & Exemptions

As of January 1, 2021

State	Exemption	Rate (Min. to Max.)
Conn. (a)	\$7,100,000	10.8% - 12.0%
Hawaii	\$5,490,000	10.0% - 20.0%
Ill.	\$4,000,000	0.8% - 16.0%
Maine	\$5,800,000	8.0% - 12.0%
Md. (b)	\$5,000,000	0.8% - 16.0%
Mass.	\$1,000,000	0.8% - 16.0%
Minn.	\$3,000,000	13.0% - 16.0%
N.Y.	\$5,850,000	3.06% - 16.0%
Ore.	\$1,000,000	10.0%-16.0%
R.I.	\$1,579,922	0.8% - 16.0%
Vt.	\$5,000,000	16.0%
Wash.	\$2,193,000	10.0% - 20.0%
D.C.	\$4,000,000	11.2% - 16.0%

(a) Connecticut's exclusion is scheduled to rise further, matching the federal threshold by 2023.

(b) Maryland has both an estate and an inheritance tax. See Table 38.

Sources: Bloomberg Tax; state statutes.

# State Inheritance Tax Rates & Exemptions

As of January 1, 2021

State	Heir type	Exemption	Rate (Min. to Max.)
Iowa (a)	Class A	100% exempt	0%
	Class B	No exemption	5% - 10%
	Class C	No exemption	10% - 15%
	Class D	No exemption	15%
	Class E	No exemption	10%
	Class F	No exemption	5%
	Class G	100% exempt	0%
Ky.	Class A	100% exempt	0%
	Class B	\$1,000	4% - 16%
	Class C	\$500	6% - 16%
Md. (b)	Spouse/Lineal Heirs	100% exempt	0%
	All others	No exemption	10%
Nebr. (c)	Spouses	100% exempt	0%
	Immediate Relatives	\$40,000	1%
	Remote Relatives	\$15,000	13%
	All others	\$10,000	18%
N.J. (d)	Class A	100% exempt	0%
	Class C	\$25,000	11% - 16%
	Class D	No exemption	15% - 16%
	Class E	100% exempt	0%
Pa. (e)	Spouses	100% exempt	0%
	Lineal Heirs	No exemption	4.5%
	Siblings	No exemption	12%
	Others	No exemption	15%

(a) Class B also includes siblings; Class D is for-profit organizations; Class E, foreign charitable organizations; Class F, unknown heirs; and Class G, recognized charities.

(b) Maryland has both an estate tax and an inheritance tax. See Table 37.

(c) Nebraska's inheritance tax is levied at the county level.

(d) New Jersey's inheritance tax only applies to estates over \$1 million. Class C is for non-immediate family members; Class D, non-related individuals; Class E, charitable organizations.

(e) Parent-to-child transfers to children 21 years and under, transfers of farms and farming equipment, and transfers of some family-owned businesses are exempt.

Note: Inheritance taxes are levied on the posthumous transfer of assets based on relationship to the decedent. Generally, Class A beneficiaries are spouses, children, and often siblings. Class B beneficiaries are non-immediate family members. Class C beneficiaries are non-family members. Unlike estate taxes, the term "exemption" here applies not to the size of the estate but to the size of the gift itself.

Sources: Bloomberg Tax; state statutes.

TABLE 39.

*State Debt*

## State Debt per Capita

Fiscal Year 2019

State	Debt per Capita	Rank	State	Debt per Capita	Rank
U.S.	\$3,578		Mont.	\$2,488	33
Ala.	\$2,059	39	Nebr.	\$1,173	48
Alaska	\$8,285	4	Nev.	\$1,074	49
Ariz.	\$1,871	42	N.H.	\$5,589	10
Ark.	\$2,381	37	N.J.	\$7,197	6
Calif.	\$3,677	20	N.M.	\$3,486	23
Colo.	\$3,341	26	N.Y.	\$7,749	5
Conn.	\$11,730	1	N.C.	\$1,425	45
Del.	\$5,098	12	N.D.	\$4,429	15
Fla.	\$1,212	47	Ohio	\$2,392	36
Ga.	\$1,283	46	Okl.	\$2,414	35
Hawaii	\$7,064	7	Ore.	\$3,635	21
Idaho	\$1,892	41	Pa.	\$3,824	18
Ill.	\$5,151	11	R.I.	\$8,756	3
Ind.	\$3,333	27	S.C.	\$2,496	32
Iowa	\$1,960	40	S.D.	\$3,967	16
Kans.	\$2,546	31	Tenn.	\$986	50
Ky.	\$3,435	24	Tex.	\$1,855	43
La.	\$3,753	19	Utah	\$2,151	38
Maine	\$3,493	22	Vt.	\$5,594	9
Md.	\$4,784	13	Va.	\$3,411	25
Mass.	\$11,413	2	Wash.	\$4,673	14
Mich.	\$3,201	28	W.Va.	\$5,898	8
Minn.	\$3,035	29	Wis.	\$3,893	17
Miss.	\$2,428	34	Wyo.	\$1,525	44
Mo.	\$2,781	30			

Note: This shows total outstanding debt at the end of the fiscal year. D.C. is included only in combined state and local data; see Table 40. See Table 43 for people per household by state.

Sources: U.S. Census Bureau, "Annual Survey of State Government Finances"; Tax Foundation calculations.

# State & Local Debt per Capita

Fiscal Year 2018

State	Debt per Capita	Rank	State	Debt per Capita	Rank
U.S.	\$9,591		Mont.	\$5,371	45
Ala.	\$6,211	40	Nebr.	\$7,654	27
Alaska	\$12,519	6	Nev.	\$9,401	17
Ariz.	\$6,453	38	N.H.	\$7,595	30
Ark.	\$6,362	39	N.J.	\$10,666	12
Calif.	\$12,553	5	N.M.	\$7,625	28
Colo.	\$9,894	15	N.Y.	\$18,168	1
Conn.	\$14,472	2	N.C.	\$4,444	48
Del.	\$7,880	24	N.D.	\$10,952	11
Fla.	\$6,078	42	Ohio	\$7,760	25
Ga.	\$5,577	44	Okl.	\$5,006	46
Hawaii	\$11,994	8	Ore.	\$9,220	18
Idaho	\$3,494	49	Pa.	\$9,945	14
Ill.	\$12,981	4	R.I.	\$11,064	9
Ind.	\$7,543	31	S.C.	\$7,241	34
Iowa	\$6,021	43	S.D.	\$7,476	32
Kans.	\$8,759	20	Tenn.	\$6,465	37
Ky.	\$10,968	10	Tex.	\$10,242	13
La.	\$7,971	23	Utah	\$7,193	35
Maine	\$6,192	41	Vt.	\$7,713	26
Md.	\$8,878	19	Va.	\$8,116	22
Mass.	\$14,209	3	Wash.	\$12,227	7
Mich.	\$7,281	33	W.Va.	\$6,717	36
Minn.	\$9,579	16	Wis.	\$8,127	21
Miss.	\$4,755	47	Wyo.	\$3,325	50
Mo.	\$7,609	29	D.C.	\$23,031	(1)

Note: This shows total outstanding debt at the end of the fiscal year. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 43 for people per household by state.

Sources: U.S. Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.

TABLE 41.

*State Debt*

# Funded Ratio of Public Pension Plans

Fiscal Year 2019

State	Funded Ratio	Rank	State	Funded Ratio	Rank
Ala.	69%	28	Mont.	73%	24
Alaska	67%	31	Nebr.	91%	5
Ariz.	67%	31	Nev.	77%	18
Ark.	79%	16	N.H.	65%	34
Calif.	72%	25	N.J.	36%	50
Colo.	55%	42	N.M.	68%	30
Conn.	46%	46	N.Y.	92%	4
Del.	83%	11	N.C.	87%	7
Fla.	77%	18	N.D.	75%	22
Ga.	79%	16	Ohio	75%	22
Hawaii	55%	42	Okl.	80%	14
Idaho	94%	3	Ore.	80%	14
Ill.	39%	49	Pa.	56%	41
Ind.	44%	48	R.I.	53%	45
Iowa	85%	8	S.C.	55%	42
Kans.	70%	27	S.D.	99%	1
Ky.	46%	46	Tenn.	91%	5
La.	65%	34	Tex.	67%	31
Maine	83%	11	Utah	84%	10
Md.	72%	25	Vt.	61%	37
Mass.	59%	40	Va.	77%	18
Mich.	61%	37	Wash.	77%	18
Minn.	85%	8	W.Va.	82%	13
Miss.	62%	36	Wis.	96%	2
Mo.	61%	37	Wyo.	69%	28

Note: Funded ratio is defined as the level of assets in proportion to accrued pension liability.

Source: Truth in Accounting.

# Income per Capita by State

## Calendar Year 2019

State	Income per Capita	Rank	State	Income per Capita	Rank
U.S.	\$56,490		Mont.	\$49,747	32
Ala.	\$44,145	46	Nebr.	\$54,515	20
Alaska	\$62,806	9	Nev.	\$51,161	29
Ariz.	\$46,058	42	N.H.	\$63,502	8
Ark.	\$44,629	45	N.J.	\$70,471	4
Calif.	\$66,619	5	N.M.	\$43,326	48
Colo.	\$61,157	11	N.Y.	\$71,717	3
Conn.	\$77,289	1	N.C.	\$47,766	39
Del.	\$54,485	21	N.D.	\$57,232	16
Fla.	\$52,426	27	Ohio	\$50,199	31
Ga.	\$48,236	38	Okla.	\$47,341	41
Hawaii	\$57,015	17	Ore.	\$53,191	25
Idaho	\$45,968	43	Pa.	\$58,032	15
Ill.	\$58,764	14	R.I.	\$56,361	18
Ind.	\$48,678	36	S.C.	\$45,438	44
Iowa	\$51,865	28	S.D.	\$53,962	22
Kans.	\$53,426	23	Tenn.	\$48,684	35
Ky.	\$43,770	47	Tex.	\$52,813	26
La.	\$47,460	40	Utah	\$48,939	34
Maine	\$50,634	30	Vt.	\$55,293	19
Md.	\$64,640	7	Va.	\$59,657	12
Mass.	\$74,187	2	Wash.	\$64,758	6
Mich.	\$49,228	33	W.Va.	\$42,315	49
Minn.	\$58,834	13	Wis.	\$53,227	24
Miss.	\$38,914	50	Wyo.	\$62,189	10
Mo.	\$48,656	37	D.C.	\$83,406	(1)

Note: Per capita personal income is total personal income divided by total midyear population. All dollar estimates are in current dollars (not adjusted for inflation). D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Source: U.S. Bureau of Economic Analysis.

**TABLE 43.***Data*

## People per Household by State 2018-2019

State	2018	2019	State	2018	2019
U.S.	2.63	2.61	Mont.	2.40	2.38
Ala.	2.57	2.52	Nebr.	2.45	2.44
Alaska	2.79	2.79	Nev.	2.65	2.66
Ariz.	2.68	2.67	N.H.	2.47	2.44
Ark.	2.53	2.52	N.J.	2.69	2.65
Calif.	2.96	2.94	N.M.	2.58	2.59
Colo.	2.56	2.52	N.Y.	2.57	2.54
Conn.	2.51	2.51	N.C.	2.52	2.52
Del.	2.56	2.52	N.D.	2.30	2.28
Fla.	2.67	2.66	Ohio	2.43	2.40
Ga.	2.70	2.69	Okla.	2.58	2.57
Hawaii	3.02	2.95	Ore.	2.50	2.50
Idaho	2.69	2.68	Pa.	2.44	2.42
Ill.	2.56	2.54	R.I.	2.50	2.50
Ind.	2.50	2.52	S.C.	2.57	2.54
Iowa	2.41	2.38	S.D.	2.46	2.40
Kans.	2.50	2.49	Tenn.	2.54	2.51
Ky.	2.50	2.48	Tex.	2.87	2.84
La.	2.61	2.60	Utah	3.12	3.08
Maine	2.28	2.28	Vt.	2.30	2.28
Md.	2.66	2.65	Va.	2.61	2.60
Mass.	2.54	2.51	Wash.	2.55	2.55
Mich.	2.47	2.46	W.Va.	2.39	2.40
Minn.	2.50	2.48	Wis.	2.39	2.38
Miss.	2.61	2.62	Wyo.	2.45	2.42
Mo.	2.44	2.43	D.C.	2.31	2.29

Note: This does not include persons living in institutionalized housing, defined as adult or juvenile correctional institutions, some medical and military facilities, hospitals, and psychiatric facilities.

Source: U.S. Census Bureau.

# 2021 STATE BUSINESS TAX CLIMATE INDEX

WHERE DOES  
YOUR STATE RANK?

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structured your state's tax code is  
and how it compares.

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