

**Table 9.11-- STATE-LOCAL TAX BURDEN PER CAPITA FOR HAWAII
AND THE UNITED STATES AVERAGE, SELECTED FISCAL YEARS:
1977 TO 2010**

[In percent and number]

Year	Hawaii		U. S. average
	Rate (percent)	Rank 1/	Rate (percent)
1977	10.0	24	10.3
1980	9.8	14	9.4
1985	9.3	25	9.6
1990	9.7	22	9.7
1995	10.1	19	10.0
2000	9.5	19	9.3
2005	9.8	16	9.5
2006	10.2	12	9.6
2007	10.1	13	9.7
2008	10.0	16	9.8
2009	9.8	18	9.9
2010	10.1	14	9.9

1/ Rank of 1 indicates the highest tax burden among the 50 states.

Source: Tax Foundation, *Annual State-Local Tax Burden Ranking (2010)* "Table 3. State and Local Tax Burdens by State, Selected Fiscal Years: 1977 to 2010" (October 23, 2012)
<http://www.taxfoundation.org/sites/taxfoundation.org/files/docs/BP65_2010_Burdens_Report.pdf>
accessed October 23, 2012.