

**Table 9.12-- STATE-LOCAL TAX BURDEN PER CAPITA FOR HAWAII  
AND THE UNITED STATES AVERAGE, SELECTED FISCAL YEARS:  
1977 TO 2011**

[In percent and number]

Year	Hawaii		U. S. average
	Rate (percent)	Rank 1/	Rate (percent)
1977	10.1	24	10.5
1980	10.0	13	9.6
1990	10.0	21	10.0
2000	9.6	19	9.5
2005	9.8	20	9.8
2006	10.3	14	9.9
2007	10.3	14	10.0
2008	10.2	15	10.0
2009	10.0	18	10.1
2010	10.5	10	10.2
2011	9.6	20	9.8

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

Source: Tax Foundation, *Annual State-Local Tax Burden Ranking (2011)* "Table 3. State and Local Tax Burdens by State, Selected Fiscal Years: 1977 to 2011" (April 2, 2014) <[http://taxfoundation.org/sites/taxfoundation.org/files/docs/Burdens\\_2014\\_Final.pdf](http://taxfoundation.org/sites/taxfoundation.org/files/docs/Burdens_2014_Final.pdf)> accessed April 2, 2014; and calculations by Hawaii Department of Business, Economic Development & Tourism.