

**Table 9.12-- STATE-LOCAL TAX BURDEN PER CAPITA AND RANK FOR THE 50 STATES, THE DISTRICT OF COLUMBIA AND THE UNITED STATES AVERAGE: 2012**

[In percent, number and dollars. Fiscal year ending June 30]

State	State-local tax burden as a percent of state income	Rank 1/	Per capita			
			State-local tax burden	Taxes paid to own state	Taxes paid to other states	Income
U.S. average 2/	9.9	(X)	4,420	3,238	1,213	44,481
Alabama	8.7	39	3,067	2,142	925	35,337
Alaska	6.5	50	3,229	1,986	1,242	49,780
Arizona	8.8	36	3,276	2,283	992	37,012
Arkansas	10.1	17	3,519	2,552	967	34,862
California	11.0	6	5,237	4,126	1,111	47,808
Colorado	8.9	35	4,304	2,968	1,336	48,313
Connecticut	12.6	2	7,869	5,516	2,354	62,374
Delaware	10.2	16	4,412	2,610	1,802	43,437
Florida	8.9	34	3,738	2,499	1,240	41,848
Georgia	9.1	32	3,426	2,446	980	37,478
<b>Hawaii</b>	<b>10.2</b>	<b>14</b>	<b>4,576</b>	<b>3,480</b>	<b>1,096</b>	<b>44,920</b>
Idaho	9.3	26	3,318	2,255	1,063	35,496
Illinois	11.0	5	5,235	4,015	1,220	47,656
Indiana	9.5	22	3,585	2,592	993	37,580
Iowa	9.2	31	4,037	2,877	1,161	43,878
Kansas	9.5	23	4,131	2,808	1,323	43,490
Kentucky	9.5	24	3,298	2,410	888	34,782
Louisiana	7.6	45	2,950	1,953	997	38,906
Maine	10.2	13	3,997	2,895	1,102	39,062
Maryland	10.9	7	5,920	4,387	1,533	54,266
Massachusetts	10.3	12	5,872	4,220	1,651	57,180
Michigan	9.4	25	3,631	2,704	926	38,636
Minnesota	10.8	8	5,185	3,980	1,205	47,806
Mississippi	8.6	41	2,742	1,910	832	31,847
Missouri	9.3	29	3,591	2,483	1,108	38,825
Montana	8.7	38	3,389	2,172	1,216	38,980
Nebraska	9.2	30	4,197	2,930	1,267	45,485
Nevada	8.1	43	3,349	2,051	1,298	41,297
New Hampshire	7.9	44	3,961	2,173	1,789	50,288
New Jersey	12.2	3	6,926	4,876	2,050	56,731
New Mexico	8.7	37	3,141	2,170	971	36,051
New York	12.7	1	6,993	5,588	1,406	55,047
North Carolina	9.8	20	3,659	2,707	952	37,523
North Dakota	9.0	33	4,867	3,349	1,518	53,953

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State	State-local tax burden as a percent of state income	Per capita				
		Rank 1/	State-local tax burden	Taxes paid to own state	Taxes paid to other states	Income
Ohio	9.8	19	3,924	2,986	938	40,111
Oklahoma	8.6	40	3,515	2,420	1,095	40,762
Oregon	10.3	10	4,095	3,063	1,032	39,578
Pennsylvania	10.2	15	4,589	3,385	1,204	45,046
Rhode Island	10.8	9	4,998	3,476	1,522	46,359
South Carolina	8.4	42	2,936	1,999	937	34,821
South Dakota	7.1	49	3,318	1,911	1,407	46,781
Tennessee	7.3	47	2,805	1,861	944	38,178
Texas	7.6	46	3,340	2,332	1,008	44,081
Utah	9.6	21	3,556	2,505	1,051	36,989
Vermont	10.3	11	4,557	3,129	1,428	44,337
Virginia	9.3	27	4,623	3,258	1,365	49,541
Washington	9.3	28	4,541	3,241	1,301	48,999
West Virginia	9.8	18	3,331	2,455	876	34,016
Wisconsin	11.0	4	4,734	3,602	1,132	42,990
Wyoming	7.1	48	4,407	2,056	2,351	61,708
District of Columbia	10.6	3/ 10	7,541	5,231	2,310	70,837

X Not applicable.

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

2/ The U.S. average is a population-weighted average. The District of Columbia is excluded from population-weighted averages.

3/ The District of Columbia's rank does not affect other states' rankings, but would rank 10th if it were included.

Source: Tax Foundation, "State and Local Tax Burdens: All Years, One State, 1977 - 2012", Table 2: State-Local Tax Burdens by State (with Detailed Breakdown), Fiscal Year 2012 (January 20, 2016) <<http://taxfoundation.org/article/state-and-local-tax-burdens-1977-2012>> accessed July 19, 2016.