

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 |
| Hawaii | 10.2 | 14 | 4,576 | 3,480 | 1,096 | 44,920 |
| 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 |

Continued on next page.

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 -- Con.

| 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.