1982

Tax Capacity of the Fifty States

AN INFORMATION REPORT

ADVISORY COMMISSION ON INTERGOVERNMENTAL RELATIONS
WASHINGTON, D.C. 20575
MAY 1985

M-142

Advisory Commission on Intergovernmental Relations

March 1985

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PREFACE

Over the years, the Advisory Commission on Intergovernmental Relations has been concerned with developing a yardstick for measuring the capacity of individual states to raise revenues that would be more sophisticated and more accurate than the per capita personal income measure most frequently used. Our continuing work with the Representative Tax System (RTS), the measure developed by ACIR for such a purpose, is presented in this report.

In 1962 the Commission published its first study on the RTS in an information report, followed by a 1972 report extending the measure to include certain classes of local government. The third Commission report on the subject, *Tax Capacity of the Fifty States: Methodology and Estimates* (M-134) was issued in March 1982; it contained estimates for 1979. The 1982 report analyzed the differences between the personal income measure, the Representative Tax System method, and other methods for measuring fiscal capacity. It remains the basic document explaining the RTS method and its value.

In June 1982, 1980 estimates were released in mimeograph form. In September 1983, ACIR published *1981 Tax Capacity of the Fifty States* (A-93), containing the 1981 estimates. That report also contained a recommendation adopted by the Commission in March 1982 that reads:

> The Commission finds that the use of a single index, resident per capita income, to measure fiscal capacity, seriously misrepresents the actual ability of many governments to raise revenue. Because states tax a wide range of economic activities, other than the income of their residents, the per capita income measure fails to account for sources of revenue to which income is only related in part. This misrepresentation results in the systematic over and under-statement of the ability of many states to raise revenue. In addition, the recent evidence suggests that per capita income has deteriorated as a measure of capacity. Therefore,
>
> **The Commission recommends that the federal government utilize a fiscal capacity index, such as the Representative Tax System measure, which more fully reflects the wide diversity of revenue sources which states currently use. The Commission also recommends that the system be further developed so as to improve the accuracy of the underlying data and the consistency of the methodology, and that Congress authorize sufficient funds and designate an appropriate agency to periodically prepare the tax capacity estimates.**

This information report, *1982 Tax Capacity of the Fifty States*, presents the estimates for 1982 of tax capacity and tax effort among the states. It represents an effort to provide elected officials, analysts, and citizens with factual and comparative data on the Representative Tax System and the relative tax policies and abilities of the individual states. We hope the information in this report will meet its objective.

Robert B. Hawkins, Jr.
Chairman

ACKNOWLEDGMENTS

This report was prepared by Carol E. Cohen, ACIR fellow, with technical assistance provided by Robert Lucke of the Congressional Budget Office. The ACIR is grateful to Mr. Lucke, formerly of ACIR, for his generous contribution. Thanks also go to Michael Lawson and other ACIR staff members for their valuable assistance and comments, and to Ruthamae Phillips for her able secretarial assistance.

Full responsibility for the content and accuracy rests, of course, with the Commission and its staff.

John Shannon
Executive Director

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INTRODUCTION

Over more than 20 years, a series of ACIR information reports have emphasized both the inadequacies of per capita income as a measure of the revenue capacity of the 50 state-local governments and the need for building a better yardstick for taking that measure. ACIR's earliest report on this subject dates back to 1962; it was the first to present an alternative—the Representative Tax System (RTS)—for measuring state tax capacity.[1] The RTS is designed to answer this question: what would be the total revenue of each of the 50 states if every state applied identical tax rates—national averages—to each of 26 commonly used tax bases?

This report, in addition to providing the 1982 estimates, presents the case for the RTS method and discusses the work that is currently being done with it. After the definition of the Representative Tax System measures of tax capacity and tax effort and a step-by-step description of the RTS methodology, we lay out the strengths of the method, which include its accuracy, sensitivity to changes in fiscal capacity, and adaptability. We then go on to provide an analysis of the 1982 estimates. The last section, Experimental Modifications to the RTS Methodology, illustrates the adaptability of the RTS method by discussing our recent work on making adjustments to the RTS in response to theoretical criticisms.

Appendices A and B present detailed state-by-state and tax-by-tax data on tax capacities, tax revenues, and tax efforts for 1982. *Appendix A* provides the full set of RTS tables containing the 1982 estimates, devoting a table to each of the 26 tax bases. *Appendix B* is organized by state, showing graphically the RTS data on tax capacity and effort. Readers interested in comparing a particular state to all others could skip ahead to *Appendix B*. *Appendix C* provides tax base definitions and explanations and cites data sources. *Appendix D* presents summary RTS tax tables for selected years prior to 1982.

THE REPRESENTATIVE TAX SYSTEM DEFINED

The Representative Tax System is a yardstick for measuring the tax capacity of each of the 50 state-local fiscal systems. It provides absolute and relative measures of the hypothetical abilities of the states to raise tax revenues, assuming every state applied identical tax rates to each of the 26 commonly used tax bases. It also measures tax effort, or a state's actual tax productivity in relation to its hypothetical tax capacity.

Tax Capacity

The Representative Tax System method defines "tax capacity" as the absolute amount of revenue that each state would raise if it applied a nationally uniform set of tax rates to a common set of tax bases. The system is "representative" in that national average tax rates are applied in each state to standardized tax bases. Because the same tax rates are used for every state, estimated tax yields vary only because of differences in the underlying bases. The tax capacity measure is not concerned with individual state-local tax policy choices such as whether a state imposes a low or high tax burden compared to other states. The capacity measure pertains only to the level of economic resources in any state, resources that by common practice may be said to be potentially taxable whether or not the particular state actually taxes those resources and regardless of the intensity with which a state utilizes those taxable resources.

The RTS method defines a state's "tax capacity index" as its per capita tax capacity divided by the average for all states, with the index for the average set at 100. A state with an index of 120, for example, would have a capacity 20% above average, and one with an index of 80, a capacity 20% below average. The tax capacity indices thus provide a measure of the relative taxing abilities of the states.

All bases that are commonly subject to state and local

Table 1

INFORMATION UNDERLYING THE REPRESENTATIVE TAX RATES OF STATE AND LOCAL GOVERNMENTS, 1982

	State-Local Tax Collections		Tax Base		
	Billions of Dollars	Percent of Total	Amounts in Millions	Description	Representative Tax Rate
1. General Sales or Gross Receipts	$60.4	23.5%	$893,561.4	Retail sales and receipts of selected service industries	6.7%
2. Selected Sales	30.2	11.7	—	—	—
a. Motor Fuel	10.6	4.1	117,293.3	Fuel consumption in gallons	$.09/gallon
b. Distilled Spirits	1.5	0.6	437.7	Consumption of distilled spirits in gallons	$3.50/gallon
c. Beer	1.1	0.4	182.3	Consumption of beer in barrels	$6.18/barrel
d. Wine	0.3	0.1	508.2	Consumption of wine in gallons	$.57/gallon
e. Tobacco	4.1	1.6	29,978.0	Cigarette consumption in packages	$.14/package
f. Insurance	3.5	1.3	$206,974.0	Insurance premiums for life, health, property and liability insurance	1.68%
g. Public Utilities	7.9	3.1	$264,553.3	Revenues from electric, gas, and telephone companies	2.99%
h. Parimutuels	0.7	0.3	$14,700.9	Parimutuel turnover from horse and dog racing	4.97%
i. Amusements	0.4	0.2	$39,149.0	Receipts of amusement and entertainment business	1.02%
3. License Taxes	8.9	3.5	—	—	—
a. Automobiles	3.6	1.4	122.8	Private automobile registrations	$29.24/reg.
b. Trucks	2.4	0.9	33.8	Private truck registrations	$70.47/reg.
c. Motor Vehicle Operators	0.5	0.2	150.3	Motor vehicle operators' licenses	$3.25/license
d. Corporations	1.8	0.7	3.07	Number of corporations	$574.38/corp.
e. Alcoholic Beverage	0.2	0.1	0.276	Licenses for the sale of distilled spirits	$781.44/license
f. Hunting & Fishing	0.5	0.2	46.3	Number of hunting and fishing licenses	$10.61/license
4. Individual Income	50.7	19.7	$277,049.7	Federal income tax liability	18.30%
5. Corporate Income	14.4	5.6	$142,777.0	Corporate income	10.11%
6. Property	81.8	31.8	—	—	—
a. Residential	49.1	19.1	$3,741,910.0	Market value of residential property	1.31%
b. Commercial-Industrial	21.4	8.3	$1,849,846.6	Net book value of inventories, property, industrial plant and equipment of corporations	1.16%
c. Farm	4.5	1.8	$819,173.0	Market value of farm real estate	0.55%
d. Public Utilities	6.7	2.6	$519,465.0	Net book value of fixed assets for electric, gas, and telephone companies	1.29%
7. Estate and Gift	2.4	0.9	$6,231.6	Federal estate and gift tax receipts	37.94%
8. Severance	8.7	3.4	—	—	—
a. Oil & Gas	7.8	3.0	$114,294.9	Value of oil and gas production	6.79%
b. Coal	0.7	0.3	$22,686.2	Value of coal production	2.90%
c. Nonfuel Minerals	0.3	0.1	$20,545.7	Value of nonfuel mineral production	1.31%
U.S. TOTAL	$257.5	100.0			

NOTE: Detail may not add to totals due to rounding.
SOURCE: ACIR staff compilation.

taxation are used in the RTS calculations of tax capacity. *Table 1* provides a breakdown of the 26 bases included, as well as the amount of nationwide revenue each generates and the average tax rate for each base. The estimated total state-local tax yields reflect the actual intensity of use of the various tax bases on a national basis, avoiding the error of introducing arbitrary weights by simply adding together billions of dollars in property values, millions of dollars in income, and so forth. *Appendix C* provides a detailed description of each base and the data sources used in developing the RTS for 1982.

For each tax base, the representative tax rate (shown in *Table 1*) is applied in every state regardless of whether a given state actually levies that tax. If this were not done, tax capacity would be understated in states that choose not to employ a full spectrum of taxes. For example, Florida does not have an income tax, but income is included in Florida's tax capacity; similarly, Oregon

does not have a retail sales tax, but retail sales are included as one base in its capacity computation. Because the same set of tax rates and bases is used for all states, an individual state's decision to stress or levy one type of tax or another does not affect the measurement of its tax base and tax capacity relative to other states.

Tax Effort

The tax capacity and tax effort measures are complementary in that the former is a measure of a state's tax base and the latter indicates the overall tax burden placed on that base.

Mathematically, the tax effort index for a state is created by dividing the state's actual tax collections by its estimated tax capacity and multiplying by 100. The result may be interpreted as a measure of how much that state chooses to exploit all its potential tax bases relative to other states. If a state has a tax effort beneath the national norm, it will have an effort index under 100. Conversely, if a state has a tax effort in excess of the national average, it will have an effort index over 100. An index of 115, for example, indicates that tax effort is 15% above the national average.

Tax effort, like tax capacity, can also be measured for each tax. The individual tax effort measures test how intensively a state uses each tax compared to all other states. Because the RTS uses standardized rates applied to standardized bases, the resulting tax effort measures give comparability among states that simple comparisons of statutory tax rates do not. For every state, sales tax effort, for example, is measured relative to retail sales excluding food and drugs whether or not a state actually exempts these or other items from the tax. A simple comparison of statutory sales tax rates is biased because it does not take into consideration the great variation in the composition of the various state sales tax bases.

Appendix B shows graphically for each state the trends in tax capacity and tax effort over time. Together, the two indices provide a summary of the general fiscal status of each state. However, the change in a state's tax effort over time results from change in either its tax revenues or its tax capacity. Thus, even if their revenues have remained in step with the national average, states such as those in the Northeast might have rising tax efforts simply because their capacities have declined.

THE RTS METHOD STEP BY STEP

Each step of the RTS method is described and illustrated below. The results produced at the end of Step 1 are reported in *Table 1*. The data produced at the end of Steps 2 through 5, including tax capacity, tax capacity per capita, and the tax capacity index for each state, are reported in *Appendix A* and illustrated on a state-by-state basis in *Appendix B*.

Step 1

Compute 26 representative tax rates according to the nationwide tax collections of all states and localities and the nationwide tax base amounts.

For example, the 1982 representative general sales and gross receipts tax rate of 6.7% was obtained by dividing the $60,405,983,000 state and local general sales and gross receipts tax collections by national retail sales of $895,447,955,000 (excluding food and drugs).

Step 2

Determine the hypothetical yield for each tax in each state by applying the representative (average) tax rate to that state's actual tax base. This hypothetical yield is the capacity under that particular tax.

For example, when applied to the standardized measure of Mississippi's sales and gross receipts tax base of $6,568,850,000, the 6.7% representative sales and gross receipts tax rate produced $443,128,000 ($172 per capita). However, in the tourist-rich state of Nevada, with a tax base of $9,575,234,000, the 6.7% rate produced $645,935,000, which amounts to $737 per resident. More spectacularly, although the representative rate of 6.79% on the value of oil and gas production produced an average of $33 per U.S. resident, in Alaska it produced $1,921 per resident.

Step 3

Determine the tax capacity for each state by adding together the hypothetical yields for each of the 26 taxes.

For example, the total capacity in the State of Mississippi from all bases is $2,018,030,000. For Alaska, total capacity is $1,541,145,000.

Step 4

Determine the tax capacity per capita for each state.

Tax capacity (i.e., the yield from applying the representative rates to the tax bases in each state) is simply divided by state population. Mississippi's $2,018,030,000 capacity is only $786 per capita. In contrast, with its small population and $1,541,145,000 capacity, Alaska's tax capacity per capita is $3,471. Overall, the 26 capacity calculations summed together produced a 1982 average of $1,111 per U.S. resident.

Step 5

Determine each state's tax capacity index by dividing its tax capacity per capita by the U.S. average tax capacity per capita of $1,111. The results are multiplied by 100 so that an index of 100 corresponds to the U.S. average tax capacity per capita.

For example, Mississippi, with a per capita yield of $786, has an index of 70.7, meaning that Mississippi has only 70.7% of the average tax capacity. For Alaska, the index is 312.4, denoting capacity 312.4% of the U.S. average.

THE CASE FOR THE RTS METHOD

The RTS provides a sophisticated yet understandable approach to measuring state-local fiscal capacity (the ability to raise revenues to provide public services). It strikes a balance between two extremes; it is neither so theoretical and difficult to develop that it loses its intuitive appeal in a political forum nor so simplistic and rooted in the current tax practice of any one state as to provide no policy guidance. Although the RTS has been criticized as being too complex, it provides a measure of fiscal capacity which is much more accurate and useful to both state-local and federal officials than the measure most commonly used, the per capita income of the residents of each state.[2]

The RTS estimates provide a truly unique form of tax policy guidance to state-local officials because they enable interstate comparison of tax capacity and utilization on a *disaggregated tax-by-tax* basis. As illustrated in the lower graph on each page of *Appendix B*, policymakers can see at a glance how, *relative* to other state taxes and to other state-local systems, a particular state is under-utilizing or over-working a certain tax. Nowhere else is this form of valuable comparative information made available to state and local policymakers.

The RTS also can be a useful tool for federal policymakers. Indices of interstate fiscal disparities are used in equalizing formulas for numerous federal grant programs including General Revenue Sharing, Medicaid, and Vocational Education, to name just a few. Because the RTS is a far more sophisticated yardstick for measuring state tax wealth than per capita income, it can provide a better basis for accomplishing interstate fiscal equalization. Three major advantages of the RTS in this regard stand out.

Accuracy: Incorporation of Tax Exportation

The first major advantage of the RTS over per capita income is that it provides a more accurate measure of fiscal capacity. This advantage occurs not only because the RTS takes into account a broader range of tax bases, but also because it implicitly and effectively captures the extent of states' tax exportation opportunities—the ability to collect taxes from nonresidents.[3] The ability to export taxes depends, for example, on how much of a state's tax base lies in industries which can pass on taxes (such as severance taxes) to nonresidents, and on the amount of taxes (such as sales taxes in tourist areas) a state receives which are paid directly by nonresidents. In sharp contrast, per capita income ignores tax exportation and thereby understates the tax capacity of a tourist-rich state such as Nevada or an energy-rich state such as Alaska. *Table 2* illustrates this difference between the two measures by comparing the 1982 RTS and per capita income indices for selected states with high tax exporting opportunities.

The advantage of the RTS in incorporating tax exportation is an extremely important one because of the difficulty of measuring exportation directly. By capturing a state's ability to export taxes to nonresidents, RTS has an advantage not only over the per capita income method but also over other approaches to measuring fiscal capacity, such as using a more comprehensive definition of income, which attempt to measure and adjust for tax exportation directly.

Fiscal Sensitivity

The second major advantage of the RTS is that it is far more sensitive to changes in the economic and fiscal conditions of states that affect their tax bases than is the per capita income measure. Since the ACIR has started to publish the RTS estimates on an annual basis, it has appeared that they track the underlying economic changes fairly well, and the associated implications for state-local finances very well. The greater sensitivity of the RTS estimates is clearly reflected in the data set forth in *Table 3* which illustrate the sharply contrasting economic performances of the New England states and the Great Lake states between 1981 and 1982. Although in all cases the RTS and per capita income index changes move in the same direction, the change as measured by

Table 2

COMPARISON OF 1982 RTS AND PER CAPITA INCOME INDICES FOR SELECTED STATES

State	1982 RTS Index	1982 Per Capita Income Index	Percentage Point Difference Between RTS and PCI Indices
Alaska	312	146	166
Wyoming	201	111	90
Nevada	151	108	43
Texas	130	103	27
Oklahoma	126	102	24

SOURCE: ACIR staff compilation.

Table 3

COMPARISON OF CHANGES BETWEEN 1981 AND 1982 FOR PER CAPITA INCOME AND RTS INDICES, NEW ENGLAND AND GREAT LAKE STATES

State and Region	Per Capita Income			Representative Tax System		
	1981 Index	1982 Index	Percentage Point Change 1981–82	1981 Index	1982 Index	Percentage Point Change 1981–82
New England						
Connecticut	121	124	+3	110	117	+7
Maine	80	81	+1	79	84	+5
Massachusetts	106	109	+3	96	101	+5
New Hampshire	95	97	+2	96	100	+4
Rhode Island	96	97	+1	80	81	+1
Vermont	84	86	+2	84	89	+5
Great Lakes						
Illinois	110	109	−1	104	99	−5
Indiana	92	90	−2	91	89	−2
Michigan	100	99	−1	96	93	−3
Ohio	97	96	−1	94	92	−2
Wisconsin	97	97	0	91	87	−4

SOURCE: ACIR staff compilation.

RTS is of a larger magnitude. To the extent that federal policymakers wish to provide countercyclical fiscal assistance, the RTS with its demonstrated sensitivity does a better job than per capita income of pointing up changes in fiscal capacity.

The RTS is more sensitive than personal income to the changing fortunes of state treasuries because the RTS relies on tax bases that most states actually use. For example, because the RTS includes corporate income and sales tax bases, in addition to the personal income tax base, business cycle fluctuations are reflected more promptly than when personal income figures alone are used. As another illustration, changing oil prices may not strongly and quickly affect the per capita income of a state such as Texas, but they clearly have a large and immediate effect on the state's fiscal capacity. This is because the severance tax base plays a much greater role in determining the state's fiscal capacity than it does in determining the income of its residents. Likewise, residential property values (and the property tax base) are much more sensitive to the state of the national housing market than to changes in personal income flows. In this case the RTS accounts for unrealized, but nevertheless real, capital gains and losses in property values that are not recognized in the national income and product accounts.

Adaptability

Yet another major advantage of the RTS is that it can be easily and simply adapted in response to constructive criticism. As Steve Barro and other critics have alleged, the RTS has three particular shortcomings. First, the standard RTS methodology does not incorporate such important sources of revenue as user fees, rents, and royalties. The omission of these sources of revenue can create overstatement or understatement of fiscal capacity because of the uneven distribution of rents and royalties and use of fees and charges across states. In the last section of the text of this report, we describe the methodologies and show the effects of a number of experimental modifications we have made to the standard RTS, including an adjustment for user fees, rents, and royalties.

The second major criticism of the RTS stems from the fact that in the standard methodology we apply national average severance tax rates to each state's mineral production—an action which allegedly understates the tax capacity of a high tax rate state such as Alaska and overstates the tax capacity of a low tax rate state such as Texas. This criticism, of course, rests on the assumption that in the field of mineral taxation each state has already maximized its effective tax rate. We also take this criticism into consideration in our experimental modifi-

Table 4

RTS TAX CAPACITY INDICES FOR 1982 AND SELECTED PRIOR YEARS

State	1967	1975	1977	1979	1980	1981	1982
New England							
Connecticut	117	110	112	109	112	110	117
Maine	81	84	82	80	80	79	84
Massachusetts	98	98	95	93	96	96	101
New Hampshire	110	102	102	96	97	95	100
Rhode Island	91	88	87	84	84	80	81
Vermont	88	94	93	85	84	84	89
Mideast							
Delaware	123	124	120	110	111	111	115
Washington, DC	121	118	123	110	111	111	115
Maryland	101	101	101	99	99	98	100
New Jersey	107	109	106	102	105	105	106
New York	108	98	94	89	90	89	92
Pennsylvania	91	98	99	93	93	90	89
Great Lakes							
Illinois	114	112	112	112	108	104	99
Indiana	99	98	100	98	92	91	89
Michigan	104	101	103	104	97	96	93
Ohio	100	104	104	101	97	94	92
Wisconsin	94	98	99	100	95	91	87
Plains							
Iowa	104	106	105	108	105	102	96
Kansas	105	109	105	109	109	109	106
Minnesota	95	97	100	105	102	100	99
Missouri	97	96	96	97	94	92	91
Nebraska	110	106	101	100	97	97	97
North Dakota	92	101	99	109	108	123	115
South Dakota	91	94	91	95	90	86	87
Southeast							
Alabama	70	77	77	76	76	74	74
Arkansas	77	78	78	77	79	82	79
Florida	104	102	101	100	100	101	104
Georgia	80	86	84	81	82	81	84
Kentucky	80	85	83	85	83	82	82
Louisiana	94	97	99	104	109	117	113
Mississippi	64	70	70	70	69	72	71
North Carolina	78	85	83	82	80	80	82
South Carolina	64	77	77	76	75	75	74
Tennessee	78	84	83	81	79	79	77
Virginia	86	93	91	93	95	94	94
West Virginia	75	89	90	92	94	90	92
Southwest							
Arizona	95	92	89	91	89	89	96
New Mexico	94	97	98	103	107	114	115
Oklahoma	102	98	101	108	117	127	126
Texas	98	111	112	117	124	132	130
Rocky Mountain							
Colorado	104	106	107	110	113	113	121
Idaho	91	89	88	91	87	87	86
Montana	105	103	103	113	112	114	110
Utah	87	86	88	87	86	86	86
Wyoming	141	154	154	173	196	216	201
Far West							
California	124	110	114	116	117	115	116
Nevada	171	145	148	154	154	148	151
Oregon	106	100	104	106	103	99	99
Washington	112	98	100	103	103	99	102
Alaska	99	155	158	217	260	324	312
Hawaii	99	109	107	103	107	105	117
U.S. Average	100	100	100	100	100	100	100
Standard Deviation[1]	14.6	10.4	11.4	13.7	15.7	18.5	18.3

[1]Population weighted.

SOURCE: ACIR staff estimates.

cations to the RTS methodology and adjust the mineral tax capacity of each state to reflect its actual tax rates on these bases. As a result, Alaska's fiscal capacity score receives a spectacular upward adjustment while that of Texas is lowered somewhat.

Critics also contend that the RTS understates the capacity of states such as New York which have high rates for broad-based taxes such as those on sales, income, and property. They argue that this understatement of fiscal capacity occurs for two reasons. First, high effort states end up with lower retail sales and property values because high tax rates depress these tax bases. Second, by taking advantage of the federal deductibility provision, the residents of high tax states can export a larger share of the cost of their state and local government to Washington than can the residents of low tax states. Although it is not clear that these arguments require adjustments to the RTS (high tax rates may represent an "optimal" tax policy for that state and it may be argued that the effects of deductibility are accounted for in the other tax bases of the RTS system), a modified RTS can also accomodate these criticisms; after making experimental adjustments for these sales and deductibility considerations (also described below), the fiscal capacity rating of New York, for example, increased from 92 to 97.

ANALYSIS OF THE 1982 RTS ESTIMATES

Appendix A of this report presents, on a detailed tax-by-tax basis, the 1982 estimates of tax capacity using the standard RTS methodology. The total 1982 tax capacity indices, along with those for several previous years, are shown in *Table 4* for each state. Over time, the RTS calculations have been based on a largely consistent methodology, with the 1979 to 1982 estimates being the most consistent. As the RTS numbers in *Table 4* are shown in index form with the national average equal to 100, they do not show the absolute change in the level of fiscal capacity over time, but do highlight uneven relative changes, as well as the extent of disparities across states. For example, the states in the Southeast generally have been the poorest, with the tax capacity indices of some reaching down into the 70s, while the richest states, such as Alaska and Wyoming, can have indices over 200 and even 300.

The 1982 estimates illustrate the points made above with regard to the accuracy and sensitivity of the RTS method. The latest capacity estimates are for a year when the national economy was in a severe recession that adversely affected the fiscal capacities of all states. These effects, however, were uneven across the nation. The estimates indicate a relative strengthening of the tax bases in the New England states; a continued weakness in the old industrial belt and farm states; an expected slowdown or downturn in the fortunes of the energy-rich states; and general stability of the western states, especially California. (It should be noted that due to the imperfect quality of some of the underlying data, movements of less than a couple of index points are probably not statistically significant.)

The changes in the New England states between 1981 and 1982 show gains among all the states, with all states, except Rhode Island which increased one point, increasing by five or more points. The Mideastern states also had generally higher indices in 1982 than in 1981, although their growth is not as dramatic as that of the New England states.

The indices for the Great Lakes states show a region in severe fiscal decline. Since 1979, all the states have shown decreases in the neighborhood of ten points. Illinois, for example, has gone from 112 in 1979 to 99 in 1982; Michigan has fallen from 104 to 93 over the same period. These decreases reflect both the weakness of the farm economy and the poor performance of the automobile and related industries. As 1982 was the bottom of the recession as far as the automobile industry is concerned, it is expected that the 1983 capacity estimates will show a rebound in the capacities of these states.

The energy-rich states were also hit hard by the recession, and most have declined in capacity. Alaska declined from 324 in 1981 to 312 in 1982. Texas (-2), Louisiana (-4), Wyoming (-15), Montana (-4), and most of the other states with large amounts of energy resources also showed reductions in 1982. As the energy industries have not pulled out of the recession with much strength, we would expect the 1983 data to reflect continued declines in the relative fiscal capacities of these states.

One interesting feature of the 1982 estimates is reflected in the measure of their standard deviation. The population-weighted standard deviation of the capacity indices is a summary indicator of fiscal disparities because it measures the dispersion of the states around the national average. Although the standard deviation is sensitive to outlying extremes, the weighting of state indices by population prevents the small population, energy-rich states from having too extreme an influence. For the first time since 1975, the standard deviation of the estimates did not increase and actually decreased slightly; it stands at 18.3 in 1982 versus 18.5 the year before. This reflects the decline in fiscal capacity of the energy-rich states. Given what we know about 1983 and 1984, we should expect to see further convergence in those years too.

EXPERIMENTAL MODIFICATIONS TO THE RTS METHODOLOGY

As mentioned above, the standard RTS tax capacity index has been criticized as a measure of fiscal capacity on several accounts. One criticism is that the RTS excludes nontax revenue sources such as user charges and royalties from leases of public lands. Another is that the tax bases used in the calculation of capacity are treated as being independent from a state's tax rates, when, in fact, they may be highly interrelated. The first problem is straightforward—many states receive significant revenues from user charges, and some states receive large payments from public land leases, such as from oil and gas producers. These additional revenue sources can be easily included in the RTS calculations.

Table 5

REPRESENTATIVE TAX SYSTEM FISCAL CAPACITY INDICES, 1982

State	(1) Standard RTS Index[1]	(2) All Tax RTS Index[2]	(3) All Revenue RTS Index[3]	(4) "Adjusted" All Revenue RTS Index[4]	(5) Per Capita Personal Income Index
Alabama	74	74	74	73	78
Alaska	312	307	531	771	146
Arizona	96	96	94	94	92
Arkansas	79	79	78	76	76
California	116	116	115	115	113
Colorado	121	121	119	118	111
Connecticut	117	118	117	117	124
Delaware	115	114	112	112	106
Washington, DC	115	115	116	119	131
Florida	104	104	101	100	99
Georgia	84	84	83	83	86
Hawaii	117	117	114	116	105
Idaho	86	86	85	84	81
Illinois	99	99	99	98	109
Indiana	89	89	88	87	90
Iowa	96	96	95	94	97
Kansas	106	106	104	98	106
Kentucky	82	82	80	82	80
Louisiana	113	113	119	121	92
Maine	84	84	83	82	81
Maryland	100	100	99	100	110
Massachusetts	101	101	101	101	109
Michigan	93	93	93	93	99
Minnesota	99	99	98	100	101
Mississippi	71	71	70	70	70
Missouri	91	90	90	89	92
Montana	110	109	108	112	86
Nebraska	97	97	97	95	96
Nevada	151	150	142	138	108
New Hampshire	100	100	101	98	97
New Jersey	106	106	108	107	118
New Mexico	115	114	140	142	83
New York	92	93	94	97	111
North Carolina	82	82	81	80	81
North Dakota	115	115	115	120	98
Ohio	92	92	92	90	96
Oklahoma	126	125	120	120	102
Oregon	99	100	97	96	93
Pennsylvania	89	89	89	88	99
Rhode Island	81	82	85	85	97
South Carolina	74	74	73	73	77
South Dakota	87	87	87	87	87
Tennessee	77	77	77	76	80
Texas	130	129	126	121	103
Utah	86	86	88	86	80
Vermont	89	88	87	85	86
Virginia	94	94	93	92	100
Washington	102	103	101	101	104
West Virginia	92	91	88	88	79
Wisconsin	87	87	87	88	97
Wyoming	201	198	210	213	111
U.S. Total	100	100	100	100	100

[1] Standard RTS Index: This is the regular measure published by the ACIR.
[2] All Tax RTS Index: This is the Standard RTS Index plus all taxes that are excluded from the Standard RTS Index.
[3] All Revenue RTS Index: This is the All Tax Index plus user charges and rents and royalties.
[4] "Adjusted" All Revenue RTS Index: This is the All Revenue RTS Index plus adjustments for the retail sales, income tax, and severance tax bases.

SOURCE: ACIR staff estimates.

The second problem is more complex. The RTS uses tax bases that are observed under current state tax practices as a measure of what the bases would be if the states all levied the same tax rate. In the past we have ignored any possible interaction between a state's own tax rate and its observed tax base. However, the theoretically appropriate tax base to use in the RTS calculation is not the observed base, but the unobserved base that would exist if a state, in fact, levied the national average tax rate. In the results that are presented below, this interaction effect has been estimated for the general sales tax base. Further research on the interaction of other taxes and bases clearly seems warranted.

The All-Tax Adjustment

In *Table 5* we present five alternative estimates of fiscal capacity. The first set is simply the standard RTS measure. The second set is based on the standard measure, except that all heretofore excluded taxes (2.3% of total collections in 1982) have now been included. Specifically, timber and other severance taxes and New York's stock transfer tax have been included in the RTS measure of fiscal capacity based on actual collections. The remaining miscellaneous tax revenue has been included based on disposable personal income.

As a quick comparison of columns 1 and 2 shows, there is very little difference between the "Standard" and the more comprehensive "All Tax" index.

The User Fee, Rent and Royalties Adjustment

The third capacity measure takes into account user charges (nonpublic utility) and rents and royalties. Included in rents and royalties are payments under the *Mineral Leasing Act*, which provides for a form of revenue sharing between the federal government and the states—mostly the western states—through mineral (including oil and gas) leases on federally owned land. In this index, the "tax" base for user charges is disposable personal income, as it seems reasonable that the ability to charge fees is related to after-tax income. This proxy, however, is not reasonable in the case of rents and royalties because state-owned resources, such as oil and gas, are virtually unrelated to state personal income. In this case we chose to use actual receipts from rents and royalties as the proxy for this base. If states are in fact maximizing their return from their mineral rights, actual revenues would provide a good approximation of the capacity of a state to raise that kind of revenue.

In this third set of estimates, larger differences (relative to the standard index) begin to appear. First of all, the greater weight placed on disposable income tends to pull the indices toward the per capita income index (see column 5). Secondly, those states with high revenue yields from mineral royalties, such as Alaska, Louisiana, New Mexico, and Wyoming, have their indices increased. As a substantial fraction of Alaska's oil revenue comes from lease royalties (as distinct from severance taxes), the state's index goes from 307 to 531.

The "Adjusted" All Revenue Index

The last set of capacity estimates is shown in column 4. There are three adjustments that have been made to the All Revenue RTS index (column 3) to derive this set of estimates.

1. *The Severance Tax Adjustment.* First, the treatment of the severance tax base has been changed from the standard RTS method to the treatment used for rents and royalties. That is, severance tax collections, instead of the value of the resources (oil, coal, gas, etc.) extracted, are used as the base. The argument for this, as in the case of rents and royalties, is that actual collections best represent the base because states are maximizing their revenue from natural resources. For state-owned lands, it seems clear that states would try to maximize their revenue (over the resource's lifetime), and charge market prices for leases to mineral rights. This argument is less persuasive in the case of severance taxes. For example, some states have low or zero severance tax rates, but it is unlikely that they would lease state-owned mineral rights for nothing. As plausible arguments can be made on both sides, we have included this adjustment to check how it affects the measure of capacity. A practical argument against using actual revenues in the RTS calculation, however, is that this practice would allow states to influence their measured fiscal capacity, and thereby their equalizing allocation, by manipulating their severance tax policy. This conflicts with the principle that a state should not be able to directly influence its equalizing allocation.

2. *The Deductibility Adjustment.* A second experimental modification we have made is to account for the deductibility of state and local taxes from the federal income tax. At present, the standard RTS tax base for the individual income tax is not income, but federal income tax liability by state. As the level of state taxes affects the federal liability, a more neutral measure of the base currently used would be federal tax liability without regard for the level of state taxes. Thus, we have estimated the effect of deductibility on federal income tax collections in each state, and have added this factor back into the individual income tax base.[4] Looked at another way, the income tax base would not require adjustment for deductibility if income was used as the base, since the effects of deductibility on disposable income would be reflected to some degree in the other tax bases such as the consumption bases.

3. *The Sales Tax Adjustment.* The third modification made for the "Adjusted" All Revenue RTS index was to the general sales tax base to account for base-rate interaction. Although the need for this type of adjustment is lessened if it is believed that each state chooses the optimal tax mix for its particular circumstances, we have nevertheless estimated the effects of such an adjustment by replacing the actually observed state retail sales base with an estimate of what it would have been if the state were employing the average state sales tax rate and collecting average state income taxes. This adjustment was estimated by a simple regression of the state sales base (SALES) on personal income (PY), income taxes (YTX),

Table 6

INFORMATION UNDERLYING "ADJUSTED" ALL REVENUE REPRESENTATIVE TAX SYSTEM INDEX FOR 1982

Tax	State-Local Tax Collections ($000,000)	State-Local Tax Collections Percent of Total	Tax Base Description	RTS Tax Rate
1. General Sales or Gross Receipts	$60,406.0	18.5	Retail sales and receipts of selected service industries	6.7%
2. Selected Sales	30,186.9	9.2	—	—
a. Motor Fuel	10.583.5	3.2	Fuel consumption in gallons	$.09/gallon
b. Distilled Spirits	1,533.4	0.5	Consumption of distilled spirits in gallons	$3.50/gallon
c. Beer	1,126.5	0.3	Consumption of beer in barrels	$6.18/barrel
d. Wine	289.0	0.1	Consumption of wine in gallons	$.57/gallon
e. Tobacco	4,135.0	1.3	Cigarette consumption in packages	$.14/package
f. Insurance	3,473.9	1.1	Insurance premiums for life, health, property and liability	1.68%
g. Public Utilities	7,915.1	2.4	Revenues from electric, gas, and telephone companies	2.99%
h. Parimutuels	730.2	0.2	Parimutuel turnover from horse and dog racing	4.97%
i. Amusements	400.3	0.1	Receipts of amusement and entertainment business	1.02%
3. License Taxes	8,931.6	2.7	—	—
a. Automobiles	3,590.2	1.1	Private automobile registrations	$29.24/reg.
b. Trucks	2,383.5	0.7	Private truck registrations	$70.47/reg.
c. Motor Vehicle Operators	488.3	0.1	Motor vehicle operators' licenses	$3.25/license
d. Corporations	1,762.1	0.5	Number of corporations	$574.38/corp.
e. Alcoholic Beverage	215.7	0.1	Licenses for the sale of distilled spirits	$781.44/license
f. Hunting & Fishing	491.8	0.2	Number of hunting and fishing licenses	$10.61/license
4. Individual Income	50,713.6	15.5	Federal income tax liability	16.6%
5. Corporate Income	14,435.6	4.4	Corporate income	10.11%
6. Property	81,774.1	25.0	—	—
a. Residential	49,146.4	15.0	Market value of residential property	1.31%
b. Commercial-Industrial	21,422.1	6.6	Net book value of inventories, property, industrial plant and equipment of corporations	1.16%
c. Farm	4,507.7	1.4	Market value of farm real estate	0.55%
d. Public Utilities	6,697.8	2.0	Net book value of fixed assets for electric, gas, and telephone companies	1.29%
7. Estate and Gift	2,364.3	0.7	Federal estate and gift tax receipts	37.94%
8. Severance	8,816.9	2.7	—	—
a. Oil & Gas	7,756.6	2.4	[1]	100%
b. Coal	657.4	0.2	[1]	100%
c. Nonfuel Minerals	268.1	0.1	[1]	100%
d. Timber & Other	134.7	*	[1]	100%
9. Stock Transfer	123.5	*	[1]	100%
10. Other Taxes	7,561.9	2.3	Disposable personal income	0.35%
11. User Charges	56,041.3	17.1	Disposable personal income	2.58%
12. Rents & Royalties	5,114.2	1.6	[1]	100%
13. Payments Under Mineral Leasing Act	536.1	0.2	[1]	100%
U.S. TOTAL	327,006.0	100.0		

NOTE: Detail may not add to total due to rounding.

*Less than 0.1%.

[1]For these sources, each state's actual collections were used as the base. Receipts from these sources were added directly to the yield of the RTS.

SOURCE: ACIR staff compilation.

and the sales tax rate (STX). The results were:

SALES = 2130 - 6236(STX) - .644(YTX) + .290(PY)
(5.7) (-4.4) (-2.1) (4.1)
(t-ratios are in the parentheses)
r^2 = .62

This regression is based on 46 states (Nevada, Florida, Wyoming and Hawaii were excluded because they are high sales tax receipt outliers), and all variables are on a per capita basis. The sales tax coefficient implies that a one percentage point increase in the state's sales tax rate will reduce sales by $62.36 per capita. (The average of the states' 1982 sales per capita was $4,010.) The income tax coefficient implies that a dollar increase in income taxes will reduce sales by $0.64.

The coefficients in the above equation were used to adjust each state's sales tax base depending on whether it had above or below national average sales tax rates or income tax collections. States with high sales tax rates and high income tax collections had their sales tax bases adjusted upward, and vice versa. For example, New York, which has an above average sales tax rate and income tax collections, had its sales tax base adjusted upward by 11%.

As this is a first attempt at establishing a relationship between the sales tax base and tax rates, the results remain quite tentative. Alternative specifications of the equation, such as changes in the functional form or inclusion of omitted variables such as neighboring states' sales tax rates, are worth exploring in the future. Also, the same type of analysis could be performed with respect to other tax bases to test for base-rate interactions. Clearly, there is much room for further research into these interaction effects and for more sophisticated modeling efforts.

Cumulative Changes from the Adjustments

The results from performing these adjustments to reach the "Adjusted" All Revenue RTS index are shown in column 4 of *Table 5*. (The basic information on tax bases, collections, and representative rates for this index is contained in *Table 6*.) The effect of these changes is fairly minor in most states, illustrating the robustness of the RTS method. The most significant changes occur in the energy-rich states where actual severance collections do not match their bases due to tax rates higher or lower than the national average. Although the other adjustments (such as that for the sales tax base) are relatively minor for most states, they are significant for some. For example, in the case of New York, the state's index was raised from 92 to 97 due to the changes made here.

CONCLUSION

We believe that the RTS will continue to play a role of major importance in the measurement and analysis of state-local fiscal capacity. RTS remains a valuable aid to state officials in making tax policy choices because of the disaggregated data it uniquely provides. At the federal level also, the RTS has made a contribution by furthering the debate over improving the measurement of fiscal capacity.

ACIR's development and refinement of the RTS over more than 20 years, along with criticisms of both the per capita income and the RTS measures, have changed the terms of debate. No longer is the simple per capita income measure the only approach to measuring fiscal capacity. Instead, the possibilities include the RTS, revised and strengthened in ways such as we have illustrated in this report, and more sophisticated income measures which explicitly adjust for tax exporting.

Among these approaches, however, RTS has several advantages. For one, it is clearly superior to the current per capita income measure in its ability to reflect quickly significant economic changes such as changes in oil prices and production. For another, development of a more sophisticated income measure suffers from the extremely difficult conceptual problems of measuring and adjusting for tax exportation. Finally, RTS has shown a great deal of adaptability in its ability to accomodate a number of issues and criticisms. The RTS methodology represents the middle ground in measuring fiscal capacity between the overly simplistic measure, per capita income, and highly sophisticated, theoretically elegant models which are difficult both to make operational and to explain to policymakers.

NOTES

[1] ACIR, *Measures of State and Local Fiscal Capacity and Tax Effort*, M-16, Washington, DC, 1962. See also ACIR, *Measuring the Fiscal Capacity and Effort of State and Local Areas*, M-58, 1971; ACIR, *Tax Capacity of the Fifty States: Methodology and Estimates*, M-134, March 1982; ACIR, *Tax Capacity of the Fifty States, Supplement: 1980 Estimates*, June 1982; and ACIR, *1981 Tax Capacity of the Fifty States*, A-93, September 1983.

[2] ACIR's pioneering approach to measuring tax capacity made a strong impression in Canada and led to the Canadian Parliament's decision to distribute federal equalization aid to the provinces using the Representative Tax System method for estimating provincial tax wealth.

[3] Conversely, the RTS also accounts for at least some types of tax importation, or the payment of taxes by residents of one state to the government of another state. For example, if a Michigan resident vacations in Hawaii, Michigan's fiscal capacity is reduced to the extent Hawaii is able to tax the consumption goods or services that would otherwise have been purchased in Michigan. However, the issue of tax importation has not received as much attention as that of tax exportation, probably because it is even more difficult to measure and because its effects are more evenly distributed among the states.

[4] ACIR, *Strengthening the Federal Revenue System: Implications for State and Local Taxing and Borrowing*, A-97, Table 3-5, Washington, DC, October 1984.

A COMMENTARY ON ALTERNATIVE APPROACHES TO THE MEASUREMENT OF STATE AND LOCAL FISCAL CAPACITY

*by Douglas H. Clark**

I will deal with three basic approaches to the measurement of fiscal capacity: (1) personal income, (2) "macro-economic" approaches, notably including adjusted gross state product and (3) "micro-economic" approaches, notably including the representative tax system (RTS). I share what I believe is a strong consensus view of economists that personal income is not an appropriate measure of fiscal capacity for regional governments. The obvious weakness of this concept is that it does not provide an adequate reflection of the tax-paying capacity of incorporated business enterprises which: (a) in fact accounts for a major element of total fiscal capacity and (b) tends to be unevenly divided among the regions of any federation.

There are fundamental philosophical differences between the macro and micro-economic approaches to measuring fiscal capacity. There is strong and understandable appeal for an approach which is based upon the concept of measuring the totality of everything that is there to tax and simply using that aggregate as a measure of capacity. However, it is also the case that there is appeal to an approach which is based upon the concept of what it is that states actually tax. These are two different, but valid approaches. It is understandable that they could produce different results and, if they do, it does not mean that one or the other is wrong.

MACRO-ECONOMIC APPROACHES

A macro-economic measure of fiscal capacity should consist of the unduplicated sum of everything that is potentially available to state and local governments to tax whether or not it is taxed. In an ideal measure there should be no weighting of components, no double counting and no exclusions. Such a measure should be independent of the actual tax systems of regional governments. It has the advantage of being economically neutral and of conforming most closely to the ideal that states having equal budget constraints should have the same measured fiscal capacity.

Gross state product provides a good starting point for a macro approach to fiscal capacity. However, in order to arrive at a measure that reflects the totality of what is potentially available to tax, the product that is established for any given state appears to require two sets of adjustments. These would take account of: (a) wealth and (b) other governments and their residents.

The macro-economic approach to measurement of fiscal capacity is subject to two principal criticisms. First, it does not reflect the reality that some elements of gross state product, or adjusted gross state product, or whatever concept is used, are easier to tax than others from an economic or political standpoint. One example of this is provided by natural resource rents. A dollar of gross state product that consists of economic rent from a natural resource is easier to tax than a dollar that consists of wages—and this is true whether the natural resources are entirely exported from the state of production or consumed within it. Thus, natural resource rents can be taxed without affecting output decisions and without giving rise to a misallocation of resources. Similarly, a dollar of expenditure for lottery tickets, gasoline or cigarettes is easier to tax than a dollar of expenditure on food or clothing. Third, a dollar of income of a high-income individual is easier to tax than a dollar of income of a low-income person. Given the uneven distribution among states of most of these variables, the differences are clearly significant.

Second, there is a formidable problem of data availability associated with macro-economic measures of fiscal capacity. Thus, if one takes gross state product with the four adjustments cited above, considerable difficulties will be encountered in arriving at data of good quality and also for the adjustments suggested in respect of tax exportation and tax importation. Adjustments for federal tax withdrawals from states and for federal transfer payments would present much less difficulty. Overall, however, this is a serious disadvantage of the macro-economic approach—the more so because, in my view, and for reasons set out below, the problems associated with the various adjustments needed for gross state product do not arise in the case of the RTS. Indeed, the measurement problems with the macro approaches are so considerable that there is doubt as to whether they can be resolved in a satisfactory manner.

MICRO-ECONOMIC APPROACHES: THE RTS

The best known of the micro approaches is the RTS which is based upon what state and local governments actually tax. Inherent in the RTS is the notion of non-comprehensiveness, since any elements of state product or wealth which are not in fact taxed should be excluded. Also inherent is the notion of double counting, since those elements of state product which are taxed more than once should be double counted.

The RTS is based upon the notion of *fiscal choice*. Essentially, it is the collective choice of the 50 states which makes up the RTS, i.e. which determines what

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taxes are levied, what structures these taxes have, and therefore what elements of state product and wealth are taken into account in measuring fiscal capacity. The actions of each state do influence the outcome but, only in so far as they affect what is representative or average. Thus, by levying or not levying a particular tax and by choosing its rate for that tax, any given state will influence the "national average rate" which is used to determine the yield of the RTS for that tax in each state.

A major aspect of the RTS, therefore, is what it is that regional governments collectively choose to tax. Our experience in Canada (which I believe to be similar to that in the United States) is that the things which regional governments tend to tax relatively heavily include the following:

a) consumer goods for which there is an inelastic demand; for example, gasoline, beer, tobacco and lottery tickets—but not food;
b) real property (because it is immovable);
c) economic rents, and most notably natural resource rents; and
d) nonresidents (for example, the application of retail sales taxes to hotel services, car rentals).

The argument for giving relatively heavy weight to the above items, while giving less weight, or no weight at all, to others is that a measure of fiscal capacity *should reflect the real world of what governments actually tax.* Governments do what they can do, not what they theoretically could do. Thus, any government which attempted to obtain all of its revenues from a single comprehensive tax on total product or broad income would not likely remain long in office.

It will be noted that the RTS deals with the problem of wealth referred to above by defining certain tax bases in terms of wealth where asset values typically form the actual statutory base of tax. Hence, the appropriate tax bases for taxes on real property, estates, or mineral reserves, are some measure of the value in each state of the assets that are subject to tax.

It is, however, the case that the RTS is less neutral than the macro approach and this may produce some distortions. The criticism that there are feedback effects between tax rates and tax bases for some kinds of taxes in the RTS appears to be valid. Thus, high rates of consumption taxes in a given state will obviously tend to depress the tax bases of that state in respect of such taxes. This can perhaps be defended on the grounds that a given state will impose high rates of consumption taxes only because it is forced to do so, i.e., that each state chooses the optimum tax mix for its own particular circumstances. However, that would seem to be an overstatement and it should be conceded that the RTS does have problems of this kind. To the extent that these problems exist it may be possible to deal with them by estimating their effects and making offsetting adjustments. Adjustments are likely to be difficult but it is possible that they could reduce the magnitude of the problem.

In so far as tax exportation and tax importation are concerned, we may consider the price/migration and federal offset components separately. In so far as *price/migration components* are concerned the RTS obviously tends to capture these. For example, taxes paid by in-tourists to a given state will be reflected in the bases for the various consumption taxes levied by that state while the same tax bases will be reduced to the extent that out-tourists from that state spend their money elsewhere. Similarly, taxes that are typically collected by states on goods and services at intermediate stages of production, where such goods and services are exported to nonresidents if the goods are shipped across state borders, should also be picked up by the RTS.

I would argue further that the RTS approach does not require adjustments for tax exportation at all because it measures fiscal capacity on a "tax by tax basis." Within the framework of this system, for example, the fiscal capacity of a state in respect of revenues from natural resource rents is exactly the same whether those resources are sold within the state or outside the state. The money collected by the state is the same in both cases and the capacity is the same. There may be indirect impacts on fiscal capacity but if this is the case they will be picked up by the tax bases for other sources of revenue within the RTS.

In so far as federal offset exportation is concerned, I reach a similar conclusion. I do not accept that State A has higher fiscal capacity in respect of the individual income tax than State B simply because it can export more of this particular tax to the federal government. Obviously if you are applying a standard individual income tax at a standard rate—*which is what you must do with an RTS*—the two states will have identical capacities if aspects other than deductibility for purposes of federal tax are equal. It follows that their measured fiscal capacity for the individual income tax must be equal.

However, there is an advantage to State A somewhere and this shows up in a higher disposable income for its residents after federal taxes are paid, which in turn will mean that its consumption tax bases will be higher than those for State B. Hence the overall yield of the RTS will be higher in State A than in State B. In these circumstances adjustments for tax exportation would not be appropriate.

I turn finally to the important matter of the measurement problems for an RTS. I am not persuaded that these are nearly as great as has been alleged and, indeed, it appears that they are likely to be considerably less than those for a macro system. Granted there will be problems in measuring representative tax bases for some kinds of tax and in some cases these problems will be serious.

The Canadian Experience with the RTS

Canada has had a fiscal capacity based program of equalization since 1957-58. This is a federal government program of unconditional transfers to relatively poor provinces to make it possible for them, together with their local governments, to provide reasonable levels of public services at reasonable levels of taxation. Fiscal capacity is used in this program to identify those provinces which are in need of federal assistance, and to determine the amount of such assistance each year.

Fiscal capacity has been measured in the Fiscal Equalization Program by means of a comprehensive RTS since 1967-68. There have nevertheless been criticisms of the RTS. These have related primarily to revenue coverage—a matter which was apparently resolved in 1982 when municipal taxation revenues were brought into the system for the first time and when natural resource revenues were included in full for the first time since 1972-73.

There has been some criticism of tax base definitions for particular revenue sources, but for the most part there has been good acceptance of the various definitions. The latter is partly a reflection of the fact that Canada has good data on relative fiscal capacity in respect of provincial income taxes because of the high degree of uniformity of the federal and provincial income taxes and the fact that business filers with income derived from more than one province are required to allocate such income by province on the basis of standard formulas. The acceptance of the definitions is also a reflection of a large amount of technical work that has been done on each of the tax bases over the years. Inevitably, however, there are difficult technical problems with tax bases for some revenue sources, such as those for natural resources and property taxes.

Overall, however, it is fair to say that the RTS has enjoyed a broad and general measure of acceptance in Canada as a measure of fiscal capacity in the equalization program and that the concerns, which inevitably arise over a program of this magnitude, have focussed primarily on other aspects.

CONCLUSIONS

The conclusions of this paper are as follows:

1) Personal income is not an appropriate measure of fiscal capacity for regional government and a choice should be made between some form of macro-economic or micro-economic (RTS) measure.

2) There are advantages and disadvantages to the two basic alternatives and also measurement problems which mean that it will not likely be possible to implement either approach in an ideal form.

3) On balance, the measurement problems appear to be significantly less for the RTS approach than for macro-economic approaches. In other respects both the RTS and the macro-economic approach have problems which require careful evaluation in the context of the particular use to which a measure of fiscal capacity is to be put.

Appendix A

TAX-BY-TAX TABLES

In this appendix, the 1982 Representative Tax System (RTS) tables are organized tax by tax. For each tax, states are compared in terms of:

tax base,
capacity per capita,
tax capacity index,
tax capacity,
tax revenue,
revenue per capita, and
tax effort index.

The *tax base* (or tax base proxy) is a measure of the resources available for taxation under a particular tax. A standard definition of tax base was used across all states.

Capacity per capita is the population divided into the revenue that could be collected (i.e., capacity) from the tax base when the representative (i.e., average) tax rate is applied.

The *tax capacity index* compares each state's capacity per capita to the average for all states. An index of 100 is the average.

Tax capacity is the yield for each state when the representative tax rate is applied to the standardized measure of tax base.

Tax revenue is the amount each state actually collected for that type of tax.

Revenue per capita is tax revenue divided by population.

The *tax effort index* is constructed first by dividing actual revenues by tax capacity in each state, and then multiplying by 100. An index above 100 means that the state, compared to all others, is above average in the extent to which it exploits the particular tax base.

These tables show, among other things, which states have the most (or least) capacity to use any particular tax. For example, those with oil and gas production and those without are evident. One can also see, for example, which states have the most per capita income tax or sales tax capacity.

The tax effort data show which states lean the most on any particular tax. Common practice is to compare state tax rates (sales or income tax rates, for example). However, such comparisons may be severely biased because states have chosen different legal definitions of tax base—sometimes creating a broad base that allows for low rates, but sometimes allowing many exemptions that necessitate use of a higher rate. Because the tax effort data reported here are based on standardized definitions of tax base, no such distortion exists.

Table A-1

TOTAL TAXES

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama		$819.38	73.8	$3,229,191	$2,812,678	$713.70	87.1
Alaska		$3,471.05	312.4	$1,541,145	$2,768,954	$6,236.38	179.7
Arizona		$1,062.80	95.7	$3,073,607	$2,821,799	$975.73	91.8
Arkansas		$871.79	78.5	$2,011,224	$1,633,901	$708.24	81.2
California		$1,287.97	115.9	$31,808,920	$31,422,611	$1,272.33	98.8
Colorado		$1,347.38	121.3	$4,137,816	$3,343,639	$1,088.78	80.8
Connecticut		$1,303.52	117.3	$4,074,790	$4,035,020	$1,290.79	99.0
Delaware		$1,276.96	114.9	$766,178	$643,354	$1,072.26	84.0
Washington, DC		$1,273.57	114.6	$797,256	$1,155,296	$1,845.52	144.9
Florida		$1,152.69	103.8	$12,064,076	$8,696,462	$830.93	72.1
Georgia		$929.71	83.7	$5,251,011	$5,031,029	$890.76	95.8
Hawaii		$1,301.73	117.2	$1,297,825	$1,366,673	$1,370.79	105.3
Idaho		$955.85	86.0	$933,864	$789,307	$807.89	84.5
Illinois		$1,094.41	98.5	$12,548,523	$13,432,790	$1,171.53	107.0
Indiana		$987.14	88.9	$5,411,526	$4,775,085	$871.05	88.2
Iowa		$1,065.98	96.0	$3,097,751	$3,264,237	$1,123.27	105.4
Kansas		$1,180.99	106.3	$2,843,829	$2,489,664	$1,033.91	87.5
Kentucky		$909.00	81.8	$3,356,039	$2,969,282	$804.25	88.5
Louisiana		$1,255.94	113.1	$5,504,786	$4,503,309	$1,027.45	81.8
Maine		$935.14	84.2	$1,062,317	$1,134,415	$998.60	106.8
Maryland		$1,106.11	99.6	$4,723,100	$5,017,092	$1,174.96	106.2
Massachusetts		$1,116.52	100.5	$6,420,008	$7,662,459	$1,332.60	119.4
Michigan		$1,031.25	92.8	$9,400,836	$11,313,150	$1,241.02	120.3
Minnesota		$1,100.08	99.0	$4,546,619	$5,059,809	$1,224.25	111.3
Mississippi		$785.53	70.7	$2,018,030	$1,864,137	$725.63	92.4
Missouri		$1,004.92	90.5	$4,966,333	$4,051,447	$819.80	81.6
Montana		$1,219.27	109.8	$981,515	$953,677	$1,184.69	97.2
Nebraska		$1,078.94	97.1	$1,714,431	$1,602,660	$1,008.60	93.5
Nevada		$1,674.31	150.7	$1,466,691	$920,801	$1,051.14	62.8
New Hampshire		$1,110.01	99.9	$1,052,285	$788,250	$831.49	74.9
New Jersey		$1,171.82	105.5	$8,703,095	$9,817,921	$1,321.92	112.8
New Mexico		$1,272.99	114.6	$1,740,172	$1,435,035	$1,049.77	82.5
New York		$1,019.29	91.8	$17,905,923	$30,421,002	$1,731.71	169.9
North Carolina		$905.50	81.5	$5,450,199	$5,104,468	$848.06	93.7
North Dakota		$1,278.22	115.1	$858,962	$709,800	$1,056.25	82.6
Ohio		$1,016.93	91.5	$10,954,378	$10,338,998	$959.80	94.4
Oklahoma		$1,399.38	126.0	$4,514,415	$3,534,924	$1,095.76	78.3
Oregon		$1,093.78	98.5	$2,918,196	$2,776,277	$1,040.58	95.1
Pennsylvania		$986.34	88.8	$11,716,695	$12,418,822	$1,045.44	106.0
Rhode Island		$903.65	81.3	$861,181	$1,143,165	$1,199.54	132.7
South Carolina		$822.05	74.0	$2,652,751	$2,541,409	$787.55	95.8
South Dakota		$970.50	87.4	$673,524	$611,371	$880.94	90.8
Tennessee		$859.31	77.4	$4,000,956	$3,421,304	$734.82	85.5
Texas		$1,447.54	130.3	$22,189,306	$14,560,652	$949.88	65.6
Utah		$957.14	86.2	$1,503,675	$1,456,748	$927.27	96.9
Vermont		$982.66	88.5	$510,981	$523,796	$1,007.30	102.5
Virginia		$1,039.23	93.5	$5,700,169	$5,117,989	$933.09	89.8
Washington		$1,128.04	101.5	$4,823,492	$4,475,083	$1,046.56	92.8
West Virginia		$1,020.79	91.9	$2,001,772	$1,720,750	$877.49	86.0
Wisconsin		$964.30	86.8	$4,575,594	$5,850,842	$1,233.05	127.9
Wyoming		$2,234.37	201.1	$1,137,295	$1,190,912	$2,339.71	104.7
U.S. Total		$1,110.91	100.0	$257,494,256	$257,494,256	$1,110.91	100.0

NOTE: All per capita amounts are in dollars; total amounts are in thousands of dollars.
*No combined tax base can be reported; see data on separate taxes.

Table A-2

GENERAL SALES

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama	$12,074,983	$206.69	79.3	$814,566	$883,243	$224.12	108.4
Alaska	$2,232,580	$339.21	130.2	$150,608	$43,797	$98.64	29.1
Arizona	$9,994,415	$233.13	89.5	$674,213	$986,405	$341.08	146.3
Arkansas	$7,744,552	$226.46	86.9	$522,439	$423,693	$183.66	81.1
California	$105,931,318	$289.35	111.0	$7,146,016	$9,406,179	$380.86	131.6
Colorado	$13,368,525	$293.66	112.7	$901,827	$1,043,217	$339.70	115.7
Connecticut	$12,337,593	$266.24	102.2	$832,281	$1,004,163	$321.23	120.7
Delaware	$2,369,436	$266.40	102.2	$159,840	$0	$0.00	0.0
Washington, DC	$2,741,402	$295.42	113.4	$184,932	$247,703	$395.69	133.9
Florida	$47,705,246	$307.49	118.0	$3,218,146	$2,783,888	$265.99	86.5
Georgia	$20,219,873	$241.50	92.7	$1,364,011	$1,363,030	$241.33	99.9
Hawaii	$4,870,602	$329.55	126.5	$328,566	$576,926	$578.66	175.6
Idaho	$3,570,291	$246.52	94.6	$240,848	$146,205	$149.65	60.7
Illinois	$43,307,063	$254.79	97.8	$2,921,449	$3,192,868	$278.46	109.3
Indiana	$19,590,534	$241.07	92.5	$1,321,557	$1,510,452	$275.53	114.3
Iowa	$11,183,568	$259.61	99.6	$754,432	$523,396	$180.11	69.4
Kansas	$9,383,558	$262.88	100.9	$633,005	$511,455	$212.40	80.8
Kentucky	$12,357,932	$225.80	86.6	$833,653	$682,621	$184.89	81.9
Louisiana	$14,151,633	$217.81	83.6	$954,654	$1,745,629	$398.27	182.9
Maine	$4,426,104	$262.83	100.9	$298,580	$248,942	$219.14	83.4
Maryland	$17,470,943	$276.01	105.9	$1,178,572	$797,420	$186.75	67.7
Massachusetts	$24,031,779	$281.94	108.2	$1,621,159	$917,361	$159.54	56.6
Michigan	$35,451,417	$262.34	100.7	$2,391,516	$1,843,650	$202.24	77.1
Minnesota	$17,185,475	$280.50	107.6	$1,159,314	$881,571	$213.30	76.0
Mississippi	$6,568,850	$172.49	66.2	$443,128	$767,299	$298.68	173.2
Missouri	$19,541,145	$266.74	102.4	$1,318,225	$1,141,332	$230.95	86.6
Montana	$3,565,876	$298.82	114.7	$240,550	$0	$0.00	0.0
Nebraska	$6,395,056	$271.49	104.2	$431,404	$336,678	$211.88	78.0
Nevada	$9,575,234	$737.37	282.9	$645,935	$375,972	$429.19	58.2
New Hampshire	$4,180,601	$297.49	114.2	$282,019	$0	$0.00	0.0
New Jersey	$28,037,130	$254.66	97.7	$1,891,355	$1,379,205	$185.70	72.9
New Mexico	$5,224,569	$257.82	98.9	$352,444	$568,988	$416.23	161.4
New York	$62,868,106	$241.42	92.6	$4,241,017	$5,851,871	$333.12	138.0
North Carolina	$19,786,915	$221.77	85.1	$1,334,805	$1,004,641	$166.91	75.3
North Dakota	$2,838,810	$284.97	109.3	$191,503	$146,934	$218.65	76.7
Ohio	$37,403,739	$234.24	89.9	$2,523,217	$2,017,893	$187.33	80.0
Oklahoma	$12,057,683	$252.14	96.7	$813,399	$845,200	$262.00	103.9
Oregon	$11,831,802	$299.16	114.8	$798,161	$0	$0.00	0.0
Pennsylvania	$41,332,721	$234.72	90.1	$2,788,262	$2,229,435	$187.68	80.0
Rhode Island	$3,208,950	$227.15	87.2	$216,472	$199,808	$209.66	92.3
South Carolina	$10,278,499	$214.87	82.4	$693,377	$646,851	$200.45	93.3
South Dakota	$2,782,307	$270.45	103.8	$187,692	$202,559	$291.87	107.9
Tennessee	$15,500,866	$224.59	86.2	$1,045,672	$1,459,680	$313.51	139.6
Texas	$66,881,507	$294.33	112.9	$4,511,757	$4,131,035	$269.49	91.6
Utah	$5,229,663	$224.56	86.2	$352,788	$472,748	$300.92	134.0
Vermont	$2,133,190	$276.74	106.2	$143,903	$48,439	$93.15	33.7
Virginia	$21,636,480	$266.10	102.1	$1,459,574	$901,606	$164.38	61.8
Washington	$17,006,546	$268.30	102.9	$1,147,244	$2,075,522	$485.39	180.9
West Virginia	$7,020,679	$241.51	92.7	$473,608	$604,616	$308.32	127.7
Wisconsin	$16,125,938	$229.26	88.0	$1,087,839	$961,070	$202.54	88.3
Wyoming	$2,734,274	$362.38	139.1	$184,451	$272,787	$535.93	147.9
U.S. Total	$895,447,955	$260.61	100.0	$60,405,983	$60,405,983	$260.61	100.0

NOTE: All per capita amounts are in dollars; total amounts are in thousands of dollars.
*Tax base is retail sales in thousands of dollars.

Table A-3

TOTAL SELECTIVE SALES TAXES

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama		$120.50	92.5	$474,891	$747,618	$189.70	157.4
Alaska		$132.52	101.8	$58,840	$60,004	$135.14	102.0
Arizona		$127.55	97.9	$368,870	$266,532	$92.16	72.3
Arkansas		$130.20	100.0	$300,376	$295,123	$127.93	98.3
California		$134.15	103.0	$3,313,067	$2,431,127	$98.44	73.4
Colorado		$136.90	105.1	$420,429	$294,259	$95.82	70.0
Connecticut		$134.93	103.6	$421,782	$605,382	$193.66	143.5
Delaware		$152.32	117.0	$91,395	$88,990	$148.32	97.4
Washington, DC		$174.12	133.7	$109,001	$119,981	$191.66	110.1
Florida		$136.15	104.5	$1,424,973	$1,812,622	$173.19	127.2
Georgia		$129.36	99.3	$730,621	$733,372	$129.85	100.4
Hawaii		$102.70	78.9	$102,390	$177,979	$178.51	173.8
Idaho		$117.97	90.6	$115,253	$94,816	$97.05	82.3
Illinois		$128.51	98.7	$1,473,455	$1,780,110	$155.25	120.8
Indiana		$127.80	98.1	$700,624	$462,746	$84.41	66.0
Iowa		$127.89	98.2	$371,647	$334,208	$115.01	89.9
Kansas		$135.64	104.1	$326,621	$258,506	$107.35	79.1
Kentucky		$130.38	100.1	$481,379	$392,273	$106.25	81.5
Louisiana		$147.07	112.9	$644,608	$511,664	$116.74	79.4
Maine		$116.81	89.7	$132,696	$145,880	$128.42	109.9
Maryland		$129.04	99.1	$551,016	$517,519	$121.20	93.9
Massachusetts		$126.51	97.1	$727,415	$665,441	$115.73	91.5
Michigan		$127.71	98.1	$1,164,213	$820,981	$90.06	70.5
Minnesota		$123.54	94.9	$510,611	$575,780	$139.31	112.8
Mississippi		$117.94	90.6	$302,989	$231,620	$90.16	76.4
Missouri		$128.26	98.5	$633,884	$567,470	$114.83	89.5
Montana		$137.38	105.5	$110,589	$103,098	$128.07	93.2
Nebraska		$135.10	103.7	$214,672	$208,164	$131.00	97.0
Nevada		$174.99	134.4	$153,293	$321,805	$367.36	209.9
New Hampshire		$151.03	116.0	$143,178	$116,619	$123.02	81.5
New Jersey		$146.31	112.3	$1,086,611	$1,501,397	$202.15	138.2
New Mexico		$134.30	103.1	$183,590	$157,625	$115.31	85.9
New York		$122.94	94.4	$2,159,741	$2,344,362	$133.45	108.5
North Carolina		$122.68	94.2	$738,404	$880,366	$146.26	119.2
North Dakota		$139.75	107.3	$93,910	$67,447	$100.37	71.8
Ohio		$124.49	95.6	$1,341,054	$1,491,924	$138.50	111.3
Oklahoma		$148.69	114.2	$479,682	$391,194	$121.26	81.6
Oregon		$129.54	99.5	$345,624	$235,752	$88.36	68.2
Pennsylvania		$116.36	89.3	$1,382,244	$1,683,416	$141.71	121.8
Rhode Island		$127.25	97.7	$121,268	$160,280	$168.18	132.2
South Carolina		$121.68	93.4	$392,663	$420,012	$130.16	107.0
South Dakota		$129.50	99.4	$89,875	$93,220	$134.32	103.7
Tennessee		$129.08	99.1	$600,984	$577,743	$124.09	96.1
Texas		$151.65	116.4	$2,324,706	$1,816,658	$118.51	78.1
Utah		$102.21	78.5	$160,566	$148,385	$94.45	92.4
Vermont		$124.83	95.8	$64,911	$70,865	$136.28	109.2
Virginia		$119.88	92.0	$657,521	$784,548	$143.04	119.3
Washington		$114.62	88.0	$490,124	$759,150	$177.54	154.9
West Virginia		$121.93	93.6	$239,111	$204,994	$104.54	85.7
Wisconsin		$120.35	92.4	$571,080	$599,144	$126.27	104.9
Wyoming		$173.84	133.5	$88,484	$56,761	$111.51	64.1
U.S. Total		$130.24	100.0	$30,186,932	$30,186,932	$130.24	100.0

NOTE: All per capita amounts are in dollars; total amounts are in thousands of dollars.
*No combined tax base can be reported; see data on particular selective sales taxes.

Table A-4

SELECTIVE SALES—PARIMUTUEL TAXES

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama	$143,713	$1.81	57.5	$7,139	$0	$0.00	0.0
Alaska	$0	$0.00	0.0	$0	$0	$0.00	0.0
Arizona	$206,558	$3.55	112.6	$10,260	$10,876	$3.76	106.0
Arkansas	$280,470	$6.04	191.7	$13,932	$17,285	$7.49	124.1
California	$2,048,355	$4.12	130.8	$101,747	$122,927	$4.98	120.8
Colorado	$213,149	$3.45	109.4	$10,588	$9,868	$3.21	93.2
Connecticut	$519,874	$8.26	262.2	$25,824	$56,669	$18.13	219.4
Delaware	$89,284	$7.39	234.6	$4,435	$842	$1.40	19.0
Washington, DC	$0	$0.00	0.0	$0	$0	$0.00	0.0
Florida	$1,712,355	$8.13	258.0	$85,057	$108,801	$10.40	127.9
Georgia	$0	$0.00	0.0	$0	$0	$0.00	0.0
Hawaii	$0	$0.00	0.0	$0	$0	$0.00	0.0
Idaho	$10,063	$0.51	16.2	$500	$271	$0.28	54.2
Illinois	$974,458	$4.22	134.0	$48,404	$66,708	$5.82	137.8
Indiana	$0	$0.00	0.0	$0	$0	$0.00	0.0
Iowa	$0	$0.00	0.0	$0	$0	$0.00	0.0
Kansas	$0	$0.00	0.0	$0	$0	$0.00	0.0
Kentucky	$293,337	$3.95	125.3	$14,571	$14,078	$3.81	96.6
Louisiana	$502,848	$5.70	180.9	$24,978	$21,608	$4.93	86.5
Maine	$27,936	$1.22	38.8	$1,388	$1,616	$1.42	116.5
Maryland	$388,647	$4.52	143.5	$19,305	$17,033	$3.99	88.2
Massachusetts	$559,448	$4.83	153.4	$27,789	$33,270	$5.79	119.7
Michigan	$347,489	$1.89	60.1	$17,261	$23,029	$2.53	133.4
Minnesota	$0	$0.00	0.0	$0	$0	$0.00	0.0
Mississippi	$0	$0.00	0.0	$0	$0	$0.00	0.0
Missouri	$0	$0.00	0.0	$0	$0	$0.00	0.0
Montana	$10,649	$0.66	20.9	$529	$0	$0.00	0.0
Nebraska	$187,287	$5.85	185.8	$9,303	$8,582	$5.40	92.2
Nevada	$11,267	$0.64	20.3	$560	$338	$0.39	60.4
New Hampshire	$87,249	$4.57	145.1	$4,334	$7,317	$7.72	168.8
New Jersey	$949,080	$6.35	201.5	$47,143	$13,773	$1.85	29.2
New Mexico	$129,016	$4.69	148.8	$6,409	$2,075	$1.52	32.4
New York	$3,328,754	$9.41	298.8	$165,348	$104,755	$5.96	63.4
North Carolina	$0	$0.00	0.0	$0	$0	$0.00	0.0
North Dakota	$0	$0.00	0.0	$0	$0	$0.00	0.0
Ohio	$395,021	$1.82	57.8	$19,622	$26,169	$2.43	133.4
Oklahoma	$0	$0.00	0.0	$0	$0	$0.00	0.0
Oregon	$98,034	$1.83	57.9	$4,870	$5,301	$1.99	108.9
Pennsylvania	$540,694	$2.26	71.8	$26,858	$26,371	$2.22	98.2
Rhode Island	$138,531	$7.22	229.2	$6,881	$7,860	$8.25	114.2
South Carolina	$0	$0.00	0.0	$0	$0	$0.00	0.0
South Dakota	$36,789	$2.63	83.6	$1,827	$2,556	$3.68	139.9
Tennessee	$0	$0.00	0.0	$0	$0	$0.00	0.0
Texas	$0	$0.00	0.0	$0	$0	$0.00	0.0
Utah	$0	$0.00	0.0	$0	$0	$0.00	0.0
Vermont	$13,039	$1.25	39.5	$648	$1,025	$1.97	158.3
Virginia	$0	$0.00	0.0	$0	$0	$0.00	0.0
Washington	$205,063	$2.38	75.6	$10,186	$6,780	$1.59	66.6
West Virginia	$250,946	$6.36	201.8	$12,465	$12,431	$6.34	99.7
Wisconsin	$0	$0.00	0.0	$0	$0	$0.00	0.0
Wyoming	$1,508	$0.15	4.7	$75	$21	$0.04	28.0
U.S. Total	$14,700,909	$3.15	100.0	$730,235	$730,235	$3.15	100.0

NOTE: All per capita amounts are in dollars; total amounts are in thousands of dollars.
*Tax base is parimutuel turnover in thousands of dollars.

Table A-5

SELECTIVE SALES—MOTOR FUEL SALES TAXES

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama	2,125,428	$48.66	106.6	$191,779	$262,673	$66.65	137.0
Alaska	272,918	$55.46	121.5	$24,626	$31,111	$70.07	126.3
Arizona	1,538,950	$48.02	105.2	$138,861	$122,342	$42.30	88.1
Arkansas	1,364,652	$53.37	116.9	$123,134	$133,668	$57.94	108.6
California	11,929,470	$43.58	95.5	$1,076,405	$835,280	$33.82	77.6
Colorado	1,703,256	$50.04	109.6	$153,686	$138,861	$45.22	90.4
Connecticut	1,411,369	$40.74	89.2	$127,349	$149,175	$47.72	117.1
Delaware	321,841	$48.40	106.0	$29,040	$34,553	$57.59	119.0
Washington, DC	189,208	$27.27	59.7	$17,072	$21,590	$34.49	126.5
Florida	5,469,775	$47.16	103.3	$493,542	$438,095	$41.86	88.8
Georgia	3,327,640	$53.16	116.4	$300,255	$350,802	$62.11	116.8
Hawaii	335,745	$30.39	66.5	$30,295	$52,568	$52.73	173.5
Idaho	521,374	$48.15	105.5	$47,044	$56,804	$58.14	120.7
Illinois	5,119,791	$40.29	88.2	$461,963	$411,891	$35.92	89.2
Indiana	3,023,673	$49.77	109.0	$272,828	$286,065	$52.18	104.9
Iowa	1,703,627	$52.90	115.8	$153,720	$180,036	$61.95	117.1
Kansas	1,481,680	$55.52	121.6	$133,693	$116,417	$48.35	87.1
Kentucky	2,004,888	$49.00	107.3	$180,903	$202,443	$54.83	111.9
Louisiana	2,463,538	$50.72	111.1	$222,287	$190,760	$43.52	85.8
Maine	572,246	$45.45	99.5	$51,634	$49,578	$43.64	96.0
Maryland	2,087,203	$44.11	96.6	$188,330	$192,031	$44.97	102.0
Massachusetts	2,425,083	$38.06	83.3	$218,817	$269,296	$46.83	123.1
Michigan	4,153,193	$41.11	90.0	$374,746	$421,921	$46.28	112.6
Minnesota	2,203,373	$48.10	105.4	$198,812	$258,867	$62.63	130.2
Mississippi	1,374,296	$48.27	105.7	$124,004	$105,886	$41.22	85.4
Missouri	2,876,292	$52.52	115.0	$259,530	$193,578	$39.17	74.6
Montana	562,119	$63.01	138.0	$50,720	$49,415	$61.39	97.4
Nebraska	965,158	$54.81	120.0	$87,087	$125,714	$79.12	144.4
Nevada	573,750	$59.10	129.4	$51,770	$66,249	$75.63	128.0
New Hampshire	424,407	$40.40	88.5	$38,295	$59,854	$63.14	156.3
New Jersey	3,508,979	$42.63	93.4	$316,618	$287,755	$38.74	90.9
New Mexico	892,313	$58.90	129.0	$80,514	$86,790	$63.49	107.8
New York	5,961,266	$30.62	67.1	$537,889	$447,249	$25.46	83.1
North Carolina	3,254,477	$48.79	106.8	$293,654	$372,160	$61.83	126.7
North Dakota	492,252	$66.10	144.8	$44,416	$34,710	$51.65	78.1
Ohio	5,295,254	$44.36	97.1	$477,795	$527,015	$48.92	110.3
Oklahoma	2,231,231	$62.41	136.7	$201,326	$137,723	$42.69	68.4
Oregon	1,458,560	$49.33	108.0	$131,607	$97,204	$36.43	73.9
Pennsylvania	5,040,194	$38.28	83.8	$454,780	$573,297	$48.26	126.1
Rhode Island	390,360	$36.96	80.9	$35,222	$48,658	$51.06	138.1
South Carolina	1,757,454	$49.14	107.6	$158,576	$213,881	$66.28	134.9
South Dakota	476,667	$61.97	135.7	$43,010	$55,611	$80.13	129.3
Tennessee	2,758,583	$53.46	117.1	$248,909	$281,118	$60.38	112.9
Texas	9,598,953	$56.50	123.7	$866,121	$496,414	$32.38	57.3
Utah	795,440	$45.69	100.1	$71,773	$83,614	$53.22	116.5
Vermont	251,935	$43.72	95.7	$22,732	$25,384	$48.82	111.7
Virginia	2,865,636	$47.14	103.2	$258,568	$326,557	$59.54	126.3
Washington	2,073,755	$43.76	95.8	$187,116	$261,402	$61.13	139.7
West Virginia	909,870	$41.87	91.7	$82,098	$95,286	$48.59	116.1
Wisconsin	2,289,745	$43.54	95.4	$206,605	$285,705	$60.21	138.3
Wyoming	464,422	$82.33	180.3	$41,905	$38,404	$75.45	91.6
U.S. Total	117,293,289	$45.66	100.0	$10,583,460	$10,583,460	$45.66	100.0

NOTE: All per capita amounts are in dollars; total amounts are in thousands of dollars.
*Tax base is motor fuel sales in thousands of gallons.

Table A-6

SELECTIVE SALES—INSURANCE SALES TAXES

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama	$2,535	$10.80	72.0	$42,548	$71,695	$18.19	168.5
Alaska	$531	$20.09	134.0	$8,919	$13,503	$30.41	151.4
Arizona	$2,198	$12.76	85.1	$36,893	$22,000	$7.61	59.6
Arkansas	$1,606	$11.68	78.0	$26,954	$35,306	$15.30	131.0
California	$23,231	$15.79	105.3	$389,926	$483,859	$19.59	124.1
Colorado	$2,827	$15.45	103.1	$47,451	$46,659	$15.19	98.3
Connecticut	$3,218	$17.28	115.3	$54,009	$72,397	$23.16	134.0
Delaware	$710	$19.87	132.5	$11,920	$13,404	$22.34	112.5
Washington, DC	$1,558	$41.78	278.8	$26,156	$16,436	$26.26	62.8
Florida	$8,778	$14.08	93.9	$147,332	$112,774	$10.78	76.5
Georgia	$4,499	$13.37	89.2	$75,519	$74,900	$13.26	99.2
Hawaii	$800	$13.47	89.9	$13,428	$27,712	$27.80	206.4
Idaho	$745	$12.80	85.4	$12,510	$16,914	$17.31	135.2
Illinois	$10,381	$15.20	101.4	$174,233	$78,483	$6.84	45.0
Indiana	$4,357	$13.34	89.0	$73,138	$56,466	$10.30	77.2
Iowa	$2,910	$16.81	112.2	$48,851	$71,409	$24.57	146.2
Kansas	$1,970	$13.73	91.6	$33,064	$38,849	$16.13	117.5
Kentucky	$2,171	$9.87	65.9	$36,443	$93,393	$25.30	256.3
Louisiana	$4,145	$15.87	105.9	$69,565	$100,373	$22.90	144.3
Maine	$969	$14.31	95.5	$16,259	$14,823	$13.05	91.2
Maryland	$3,766	$14.80	98.8	$63,210	$63,147	$14.79	99.9
Massachusetts	$5,102	$14.89	99.4	$85,639	$122,217	$21.26	142.7
Michigan	$9,743	$17.94	119.7	$163,523	$96,616	$10.60	59.1
Minnesota	$3,862	$15.69	104.7	$64,828	$75,775	$18.33	116.9
Mississippi	$1,722	$11.25	75.1	$28,899	$41,455	$16.14	143.4
Missouri	$4,482	$15.22	101.6	$75,222	$69,867	$14.14	92.9
Montana	$580	$12.10	80.7	$9,741	$20,317	$25.24	208.6
Nebraska	$1,628	$17.20	114.7	$27,326	$22,865	$14.39	83.7
Nevada	$766	$14.68	98.0	$12,863	$14,868	$16.97	115.6
New Hampshire	$937	$16.60	110.7	$15,734	$15,522	$16.37	98.7
New Jersey	$8,731	$19.73	131.7	$146,549	$113,404	$15.27	77.4
New Mexico	$963	$11.82	78.9	$16,163	$21,715	$15.89	134.4
New York	$18,168	$17.36	115.8	$304,946	$197,607	$11.25	64.8
North Carolina	$4,415	$12.31	82.1	$74,104	$93,238	$15.49	125.8
North Dakota	$596	$14.88	99.3	$9,997	$10,214	$15.20	102.2
Ohio	$8,539	$13.31	88.8	$143,324	$156,828	$14.56	109.4
Oklahoma	$2,927	$15.23	101.6	$49,122	$71,714	$22.23	146.0
Oregon	$2,703	$17.00	113.5	$45,366	$34,260	$12.84	75.5
Pennsylvania	$10,266	$14.51	96.8	$172,308	$179,769	$15.13	104.3
Rhode Island	$1,011	$17.80	118.8	$16,966	$15,758	$16.54	92.9
South Carolina	$2,399	$12.48	83.2	$40,262	$46,627	$14.45	115.8
South Dakota	$526	$12.71	84.8	$8,822	$14,873	$21.43	168.6
Tennessee	$3,706	$13.36	89.1	$62,208	$68,833	$14.78	110.6
Texas	$14,516	$15.89	106.0	$243,635	$200,114	$13.05	82.1
Utah	$988	$10.56	70.5	$16,589	$20,225	$12.87	121.9
Vermont	$440	$14.21	94.8	$7,387	$6,963	$13.39	94.3
Virginia	$3,798	$11.62	77.5	$63,751	$84,430	$15.39	132.4
Washington	$3,013	$11.83	78.9	$50,579	$47,181	$11.03	93.3
West Virginia	$2,070	$17.71	118.2	$34,738	$32,807	$16.73	94.4
Wisconsin	$4,073	$14.41	96.1	$68,370	$47,476	$10.01	69.4
Wyoming	$396	$13.06	87.1	$6,648	$5,900	$11.59	88.7
U.S. Total	$206,974	$14.99	100.0	$3,473,940	$3,473,940	$14.99	100.0

NOTE: All per capita amounts are in dollars; total amounts are in thousands of dollars.
*Tax base is gross insurance premiums in millions of dollars.

Table A-7

SELECTIVE SALES—TOBACCO SALES TAXES

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama	466.5	$16.33	91.5	$64,347	$80,681	$20.47	125.4
Alaska	61.1	$18.98	106.4	$8,428	$4,907	$11.05	58.2
Arizona	317.2	$15.13	84.8	$43,753	$40,765	$14.10	93.2
Arkansas	292.6	$17.49	98.1	$40,360	$51,666	$22.40	128.0
California	2,792.0	$15.59	87.4	$385,115	$278,316	$11.27	72.3
Colorado	387.1	$17.39	97.5	$53,395	$37,160	$12.10	69.6
Connecticut	359.4	$15.86	88.9	$49,574	$74,410	$23.80	150.1
Delaware	92.2	$21.20	118.8	$12,718	$12,627	$21.05	99.3
Washington, DC	83.3	$18.35	102.9	$11,490	$10,469	$16.72	91.1
Florida	1,341.8	$17.68	99.1	$185,082	$270,167	$25.81	146.0
Georgia	731.4	$17.86	100.1	$100,886	$85,584	$15.15	84.8
Hawaii	76.2	$10.54	59.1	$10,511	$14,010	$14.05	133.3
Idaho	106.9	$15.09	84.6	$14,745	$8,239	$8.43	55.9
Illinois	1,497.8	$18.02	101.0	$206,599	$226,901	$19.79	109.8
Indiana	807.7	$20.32	113.9	$111,410	$85,404	$15.58	76.7
Iowa	336.8	$15.99	89.6	$46,457	$61,069	$21.01	131.5
Kansas	311.8	$17.86	100.1	$43,008	$33,866	$14.06	78.7
Kentucky	771.3	$28.82	161.5	$106,389	$21,829	$5.91	20.5
Louisiana	619.7	$19.50	109.3	$85,478	$65,399	$14.92	76.5
Maine	158.1	$19.20	107.6	$21,808	$24,660	$21.71	113.1
Maryland	559.8	$18.08	101.4	$77,216	$70,271	$16.46	91.0
Massachusetts	706.3	$16.94	95.0	$97,424	$145,356	$25.28	149.2
Michigan	1,263.7	$19.12	107.2	$174,309	$135,256	$14.84	77.6
Minnesota	488.9	$16.32	91.5	$67,437	$88,671	$21.45	131.5
Mississippi	318.4	$17.10	95.8	$43,919	$35,073	$13.65	79.9
Missouri	690.2	$19.26	108.0	$95,203	$82,226	$16.64	86.4
Montana	97.1	$16.64	93.3	$13,394	$11,751	$14.60	87.7
Nebraska	184.7	$16.03	89.9	$25,477	$25,430	$16.00	99.8
Nevada	139.5	$21.97	123.1	$19,242	$13,524	$15.44	70.3
New Hampshire	224.5	$32.67	183.1	$30,966	$26,244	$27.68	84.7
New Jersey	934.9	$17.36	97.3	$128,956	$177,444	$23.89	137.6
New Mexico	129.5	$13.07	73.2	$17,863	$14,649	$10.72	82.0
New York	2,261.2	$17.75	99.5	$311,899	$403,991	$23.00	129.5
North Carolina	1,065.4	$24.42	136.9	$146,956	$18,277	$3.04	12.4
North Dakota	83.4	$17.12	96.0	$11,504	$9,723	$14.47	84.5
Ohio	1,444.6	$18.50	103.7	$199,261	$198,603	$18.44	99.7
Oklahoma	455.6	$19.48	109.2	$62,843	$86,918	$26.94	138.3
Oregon	358.7	$18.54	104.0	$49,477	$47,077	$17.65	95.1
Pennsylvania	1,463.8	$17.00	95.3	$201,910	$254,921	$21.46	126.3
Rhode Island	139.4	$20.18	113.1	$19,228	$26,509	$27.82	137.9
South Carolina	430.7	$18.41	103.2	$59,409	$30,198	$9.36	50.8
South Dakota	77.5	$15.40	86.3	$10,690	$10,972	$15.81	102.6
Tennessee	606.2	$17.96	100.7	$83,616	$79,111	$16.99	94.6
Texas	1,937.8	$17.44	97.7	$267,291	$346,106	$22.58	129.5
Utah	111.8	$9.82	55.0	$15,421	$11,138	$7.09	72.2
Vermont	83.7	$22.20	124.5	$11,545	$9,985	$19.20	86.5
Virginia	800.1	$20.12	112.8	$110,362	$35,261	$6.43	32.0
Washington	449.7	$14.51	81.3	$62,029	$94,253	$22.04	151.9
West Virginia	233.9	$16.45	92.2	$32,263	$37,877	$19.32	117.4
Wisconsin	548.2	$15.94	89.3	$75,616	$114,230	$24.07	151.1
Wyoming	77.6	$21.03	117.9	$10,704	$5,808	$11.41	54.3
U.S. Total	29, 977.7	$17.84	100.0	$4,134,982	$4,134,982	$17.84	100.0

NOTE: All per capita amounts are in dollars; total amounts are in thousands of dollars.
*Tax base is cigarette sales in millions of packs.

Table A-8

SELECTIVE SALES—AMUSEMENT SALES TAXES

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama	$178,983	$0.46	26.9	$1,830	$74	$0.02	4.0
Alaska	$34,939	$0.80	46.6	$357	$168	$0.38	47.0
Arizona	$313,742	$1.11	64.2	$3,208	$276	$0.10	8.6
Arkansas	$156,504	$0.69	40.2	$1,600	$382	$0.17	23.9
California	$9,414,194	$3.90	225.7	$96,258	$308	$0.01	0.3
Colorado	$594,904	$1.98	114.7	$6,083	$505	$0.16	8.3
Connecticut	$377,751	$1.24	71.5	$3,862	$11,978	$3.83	310.1
Delaware	$92,034	$1.57	90.8	$941	$57	$0.10	6.1
Washington, DC	$156,398	$2.55	147.9	$1,599	$0	$0.00	0.0
Florida	$2,385,048	$2.33	134.9	$24,387	$3,039	$0.29	12.5
Georgia	$523,638	$0.95	54.9	$5,354	$0	$0.00	0.0
Hawaii	$154,290	$1.58	91.6	$1,578	$0	$0.00	0.0
Idaho	$61,123	$0.64	37.0	$625	$0	$0.00	0.0
Illinois	$1,528,170	$1.36	78.9	$15,625	$8,247	$0.72	52.8
Indiana	$351,659	$0.66	38.0	$3,596	$146	$0.03	4.1
Iowa	$250,410	$0.88	51.0	$2,560	$0	$0.00	0.0
Kansas	$174,950	$0.74	43.0	$1,789	$769	$0.32	43.0
Kentucky	$275,801	$0.76	44.2	$2,820	$711	$0.19	25.2
Louisiana	$447,885	$1.04	60.5	$4,580	$302	$0.07	6.6
Maine	$71,900	$0.65	37.5	$735	$189	$0.17	25.7
Maryland	$529,903	$1.27	73.5	$5,418	$1,417	$0.33	26.2
Massachusetts	$793,347	$1.41	81.7	$8,112	$10,244	$1.78	126.3
Michigan	$1,007,197	$1.13	65.4	$10,298	$96	$0.01	0.9
Minnesota	$496,703	$1.23	71.2	$5,079	$30	$0.01	0.6
Mississippi	$92,398	$0.37	21.3	$945	$263	$0.10	27.8
Missouri	$631,442	$1.31	75.6	$6,456	$543	$0.11	8.4
Montana	$64,514	$0.82	47.4	$660	$0	$0.00	0.0
Nebraska	$136,304	$0.88	50.8	$1,394	$790	$0.50	56.7
Nevada	$1,704,006	$19.89	1151.7	$17,423	$200,718	$229.13	1152.0
New Hampshire	$168,777	$1.82	105.4	$1,726	$31	$0.03	1.8
New Jersey	$2,350,416	$3.24	187.4	$24,032	$134,439	$18.10	559.4
New Mexico	$133,457	$1.00	57.8	$1,365	$181	$0.13	13.3
New York	$5,625,047	$3.27	189.6	$57,515	$8,019	$0.46	13.9
North Carolina	$441,184	$0.75	43.4	$4,511	$2,495	$0.41	55.3
North Dakota	$42,969	$0.65	37.9	$439	$883	$1.31	201.0
Ohio	$1,339,015	$1.27	73.6	$13,691	$0	$0.00	0.0
Oklahoma	$242,454	$0.77	44.5	$2,479	$1,600	$0.50	64.5
Oregon	$223,822	$0.86	49.7	$2,289	$1,149	$0.43	50.2
Pennsylvania	$1,182,556	$1.02	58.9	$12,091	$178	$0.01	1.5
Rhode Island	$81,669	$0.88	50.7	$835	$162	$0.17	19.4
South Carolina	$197,612	$0.63	36.3	$2,021	$7,731	$2.40	382.6
South Dakota	$67,278	$0.99	57.4	$688	$0	$0.00	0.0
Tennessee	$458,224	$1.01	58.3	$4,685	$412	$0.09	8.8
Texas	$1,688,470	$1.13	65.2	$17,264	$357	$0.02	2.1
Utah	$161,668	$1.05	60.9	$1,653	$0	$0.00	0.0
Vermont	$98,883	$1.94	112.6	$1,011	$205	$0.39	20.3
Virginia	$445,515	$0.83	48.1	$4,555	$127	$0.02	2.8
Washington	$537,058	$1.28	74.4	$5,491	$998	$0.23	18.2
West Virginia	$151,723	$0.79	45.8	$1,551	$0	$0.00	0.0
Wisconsin	$463,207	$1.00	57.8	$4,736	$71	$0.01	1.5
Wyoming	$47,863	$0.96	55.7	$489	$0	$0.00	0.0
U.S. Total	$39,149,001	$1.73	100.0	$400,290	$400,290	$1.73	100.0

NOTE: All per capita amounts are in dollars; total amounts are in thousands of dollars.
*Tax base is amusement sales in thousands of dollars.

Table A-9

SELECTIVE SALES—PUBLIC UTILITY SALES TAXES

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama	$4,422,797	$33.58	98.3	$132,324	$204,955	$52.01	154.9
Alaska	$278,798	$18.79	55.0	$8,341	$1,338	$3.01	16.0
Arizona	$3,166,199	$32.76	95.9	$94,729	$46,933	$16.23	49.5
Arkansas	$2,527,976	$32.78	96.0	$75,634	$32,308	$14.00	42.7
California	$29,701,915	$35.98	105.4	$888,643	$569,841	$23.07	64.1
Colorado	$3,457,691	$33.69	98.6	$103,450	$35,841	$11.67	34.6
Connecticut	$3,924,401	$37.56	110.0	$117,413	$214,927	$68.75	183.1
Delaware	$765,793	$38.19	111.8	$22,912	$22,472	$37.45	98.1
Washington, DC	$1,153,799	$55.14	161.5	$34,520	$63,974	$102.19	185.3
Florida	$10,803,974	$30.88	90.4	$323,241	$566,995	$54.17	175.4
Georgia	$6,124,451	$32.44	95.0	$183,236	$54,590	$9.67	29.8
Hawaii	$1,042,288	$31.28	91.6	$31,184	$75,989	$76.22	243.7
Idaho	$984,131	$30.14	88.3	$29,444	$4,270	$4.37	14.5
Illinois	$13,829,126	$36.08	105.7	$413,750	$890,675	$77.68	215.3
Indiana	$6,147,952	$33.55	98.3	$183,939	$279	$0.05	0.2
Iowa	$3,069,708	$31.60	92.5	$91,842	$5,296	$1.82	5.8
Kansas	$3,101,584	$38.54	112.8	$92,795	$34,206	$14.21	36.9
Kentucky	$3,534,209	$28.64	83.9	$105,739	$42,970	$11.64	40.6
Louisiana	$6,123,773	$41.80	122.4	$183,215	$71,347	$16.28	38.9
Maine	$888,773	$23.41	68.5	$26,591	$24,821	$21.85	93.3
Maryland	$4,487,465	$31.44	92.1	$134,259	$141,376	$33.11	105.3
Massachusetts	$6,686,466	$34.79	101.9	$200,051	$0	$0.00	0.0
Michigan	$10,439,098	$34.26	100.3	$312,325	$47,760	$5.24	15.3
Minnesota	$4,010,661	$29.03	85.0	$119,994	$97,155	$23.51	81.0
Mississippi	$2,695,962	$31.40	91.9	$80,660	$13,897	$5.41	17.2
Missouri	$4,939,129	$29.90	87.6	$147,772	$196,235	$39.71	132.8
Montana	$809,521	$30.09	88.1	$24,220	$6,772	$8.41	28.0
Nebraska	$1,531,268	$28.83	84.4	$45,814	$10,911	$6.87	23.8
Nevada	$929,991	$31.76	93.0	$27,824	$14,333	$16.36	51.5
New Hampshire	$956,900	$30.20	88.4	$28,629	$2,302	$2.43	8.0
New Jersey	$10,650,122	$42.90	125.6	$318,638	$715,467	$96.33	224.5
New Mexico	$1,488,177	$32.57	95.4	$44,524	$16,248	$11.89	36.5
New York	$18,051,985	$30.74	90.0	$540,092	$1,006,352	$57.29	186.3
North Carolina	$5,258,197	$26.14	76.5	$157,319	$272,332	$45.25	173.1
North Dakota	$622,135	$27.70	81.1	$18,613	$5,897	$8.78	31.7
Ohio	$12,650,215	$35.14	102.9	$378,478	$509,624	$47.31	134.7
Oklahoma	$4,390,104	$40.71	119.2	$131,346	$46,045	$14.27	35.1
Oregon	$2,642,155	$29.63	86.8	$79,050	$39,926	$14.96	50.5
Pennsylvania	$12,918,257	$32.54	95.3	$386,498	$506,724	$42.66	131.1
Rhode Island	$955,844	$30.01	87.9	$28,598	$53,916	$56.58	188.5
South Carolina	$3,183,442	$29.51	86.4	$95,245	$30,002	$9.30	31.5
South Dakota	$565,541	$24.38	71.4	$16,920	$409	$0.59	2.4
Tennessee	$5,311,691	$34.13	100.0	$158,919	$32,194	$6.91	20.3
Texas	$24,667,143	$48.14	141.0	$738,010	$505,967	$33.01	68.6
Utah	$1,490,232	$28.38	83.1	$44,586	$25,248	$16.07	56.6
Vermont	$455,201	$26.19	76.7	$13,619	$12,854	$24.72	94.4
Virginia	$5,284,179	$28.82	84.4	$158,096	$265,406	$48.39	167.9
Washington	$3,965,105	$27.74	81.2	$118,631	$249,871	$58.44	210.6
West Virginia	$2,016,606	$30.77	90.1	$60,334	$16,883	$8.61	28.0
Wisconsin	$4,737,018	$29.87	87.5	$141,726	$104,490	$22.02	73.7
Wyoming	$714,124	$41.98	122.9	$21,366	$4,474	$8.79	20.9
U.S. Total	$264,553,271	$34.15	100.0	$7,915,097	$7,915,097	$34.15	100.0

NOTE: All per capita amounts are in dollars; total amounts are in thousands of dollars.
*Tax base is public utility sales in thousands of dollars.

Table A-10

SELECTIVE SALES—ALCOHOLIC BEVERAGES, TOTAL

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama		$8.86	69.7	$34,924	$127,540	$32.36	365.2
Alaska		$18.40	144.6	$8,169	$8,977	$20.22	109.9
Arizona		$14.23	111.9	$41,166	$23,340	$8.07	56.7
Arkansas		$8.13	63.9	$18,763	$24,508	$10.62	130.6
California		$15.18	119.3	$374,972	$140,596	$5.69	37.5
Colorado		$14.91	117.2	$45,777	$25,365	$8.26	55.4
Connecticut		$14.00	110.0	$43,751	$25,826	$8.26	59.0
Delaware		$15.72	123.5	$9,430	$5,035	$8.39	53.4
Washington, DC		$29.02	228.1	$18,164	$7,512	$12.00	41.4
Florida		$15.89	124.9	$166,332	$312,751	$29.88	188.0
Georgia		$11.57	91.0	$65,371	$167,496	$29.66	256.2
Hawaii		$15.44	121.4	$15,395	$7,700	$7.72	50.0
Idaho		$10.63	83.6	$10,385	$8,318	$8.51	80.1
Illinois		$13.33	104.8	$152,881	$97,205	$8.48	63.6
Indiana		$10.16	79.9	$55,713	$34,386	$6.27	61.7
Iowa		$9.71	76.3	$28,218	$16,398	$5.64	58.1
Kansas		$9.25	72.7	$22,271	$34,399	$14.29	154.5
Kentucky		$9.35	73.5	$34,514	$16,849	$4.56	48.8
Louisiana		$12.44	97.7	$54,505	$61,875	$14.12	113.5
Maine		$12.57	98.8	$14,282	$30,193	$26.58	211.4
Maryland		$14.82	116.5	$63,277	$32,244	$7.55	51.0
Massachusetts		$15.58	122.5	$89,584	$85,058	$14.79	94.9
Michigan		$12.26	96.4	$111,752	$96,303	$10.56	86.2
Minnesota		$13.18	103.6	$54,461	$55,282	$13.38	101.5
Mississippi		$9.56	75.2	$24,563	$35,046	$13.64	142.7
Missouri		$10.06	79.0	$49,699	$25,021	$5.06	50.3
Montana		$14.07	110.6	$11,326	$14,843	$18.44	131.1
Nebraska		$11.50	90.4	$18,272	$13,872	$8.73	75.9
Nevada		$26.95	211.9	$23,611	$11,775	$13.44	49.9
New Hampshire		$24.78	194.8	$23,494	$5,349	$5.64	22.8
New Jersey		$14.09	110.8	$104,674	$59,115	$7.96	56.5
New Mexico		$12.26	96.3	$16,753	$15,967	$11.68	95.3
New York		$13.78	108.3	$242,050	$176,389	$10.04	72.9
North Carolina		$10.28	80.8	$61,860	$121,864	$20.25	197.0
North Dakota		$13.30	104.6	$8,940	$6,020	$8.96	67.3
Ohio		$10.11	79.4	$108,883	$73,685	$6.84	67.7
Oklahoma		$10.09	79.3	$32,566	$47,194	$14.63	144.9
Oregon		$12.36	97.1	$32,966	$10,835	$4.06	32.9
Pennsylvania		$10.76	84.6	$127,799	$142,156	$11.97	111.2
Rhode Island		$14.20	111.6	$13,537	$7,417	$7.78	54.8
South Carolina		$11.51	90.5	$37,150	$91,573	$28.38	246.5
South Dakota		$11.41	89.7	$7,918	$8,799	$12.68	111.1
Tennessee		$9.16	72.0	$42,646	$116,075	$24.93	272.2
Texas		$12.55	98.6	$192,385	$267,700	$17.46	139.1
Utah		$6.71	52.8	$10,544	$8,160	$5.19	77.4
Vermont		$15.32	120.4	$7,968	$14,449	$27.79	181.3
Virginia		$11.34	89.1	$62,189	$72,767	$13.27	117.0
Washington		$13.12	103.1	$56,091	$98,665	$23.07	175.9
West Virginia		$7.99	62.8	$15,661	$9,710	$4.95	62.0
Wisconsin		$15.60	122.6	$74,027	$47,172	$9.94	63.7
Wyoming		$14.34	112.7	$7,297	$2,154	$4.23	29.5
U.S. Total		$12.72	100.0	$2,948,928	$2,948,928	$12.72	100.0

NOTE: All per capita amounts are in dollars; total amounts are in thousands of dollars.
*No combined tax base can be reported; see separate data for beer, wine, and distilled spirits.

Table A-11

ALCOHOLIC BEVERAGES— DISTILLED SPIRITS / BEER

State	Distilled Spirits Tax Base*	Distilled Spirits Capacity Per Capita	Distilled Spirits Tax Capacity Index	Distilled Spirits Tax Capacity	Beer Tax Base*	Beer Capacity Per Capita	Beer Tax Capacity Index	Beer Tax Capacity
Alabama	5,413	$4.81	72.7	$18,966	2,198,152	$3.45	70.9	$13,580
Alaska	1,378	$10.87	164.4	$4,828	409,609	$5.70	117.3	$2,530
Arizona	5,697	$6.90	104.3	$19,961	2,786,982	$5.95	122.5	$17,217
Arkansas	2,738	$4.16	62.9	$9,593	1,325,065	$3.55	73.0	$8,186
California	54,464	$7.73	116.8	$190,827	19,690,171	$4.93	101.3	$121,641
Colorado	6,905	$7.88	119.1	$24,193	2,703,149	$5.44	111.9	$16,699
Connecticut	7,569	$8.48	128.2	$26,520	1,951,091	$3.86	79.3	$12,053
Delaware	1,552	$9.06	137.0	$5,438	530,032	$5.46	112.3	$3,274
Washington, DC	3,503	$19.61	296.4	$12,274	559,383	$5.52	113.6	$3,456
Florida	26,264	$8.79	132.9	$92,022	9,576,431	$5.65	116.3	$59,161
Georgia	10,977	$6.81	102.9	$38,460	3,687,654	$4.03	83.0	$22,781
Hawaii	2,155	$7.57	114.5	$7,551	1,004,800	$6.23	128.1	$6,207
Idaho	1,357	$4.87	73.6	$4,755	754,523	$4.77	98.2	$4,661
Illinois	23,404	$7.15	108.1	$82,001	9,166,614	$4.94	101.6	$56,629
Indiana	7,898	$5.05	76.3	$27,672	3,973,009	$4.48	92.1	$24,544
Iowa	3,646	$4.40	66.4	$12,775	2,287,884	$4.86	100.1	$14,134
Kansas	3,109	$4.52	68.4	$10,893	1,661,895	$4.26	87.7	$10,267
Kentucky	5,283	$5.01	75.8	$18,510	2,350,475	$3.93	80.9	$14,521
Louisiana	8,058	$6.44	97.4	$28,233	3,549,714	$5.00	102.9	$21,929
Maine	2,235	$6.89	104.2	$7,831	848,409	$4.61	94.9	$5,241
Maryland	10,516	$8.63	130.4	$36,845	3,413,912	$4.94	101.6	$21,090
Massachusetts	14,121	$8.60	130.1	$49,476	4,816,175	$5.17	106.5	$29,753
Michigan	17,148	$6.59	99.6	$60,082	6,925,957	$4.69	96.6	$42,787
Minnesota	8,797	$7.46	112.7	$30,822	3,190,257	$4.77	98.1	$19,709
Mississippi	3,843	$5.24	79.2	$13,465	1,644,740	$3.96	81.4	$10,161
Missouri	6,258	$4.44	67.1	$21,926	3,894,340	$4.87	100.2	$24,058
Montana	1,546	$6.73	101.7	$5,417	812,897	$6.24	128.4	$5,022
Nebraska	2,523	$5.56	84.1	$8,840	1,344,287	$5.23	107.5	$8,305
Nevada	4,288	$17.15	259.2	$15,024	1,003,595	$7.08	145.6	$6,200
New Hampshire	4,328	$16.00	241.8	$15,164	1,032,301	$6.73	138.4	$6,377
New Jersey	16,643	$7.85	118.7	$58,313	5,260,353	$4.38	90.0	$32,497
New Mexico	2,159	$5.53	83.6	$7,565	1,234,148	$5.58	114.8	$7,624
New York	37,897	$7.56	114.3	$132,781	12,823,563	$4.51	92.8	$79,221
North Carolina	9,875	$5.75	86.9	$34,599	3,683,335	$3.78	77.8	$22,755
North Dakota	1,424	$7.42	112.2	$4,989	573,808	$5.28	108.5	$3,545
Ohio	13,627	$4.43	67.0	$47,745	8,548,781	$4.90	100.9	$52,812
Oklahoma	5,041	$5.47	82.8	$17,662	2,120,445	$4.06	83.6	$13,100
Oregon	4,492	$5.90	89.2	$15,739	2,001,321	$4.63	95.3	$12,364
Pennsylvania	16,165	$4.77	72.1	$56,638	9,938,605	$5.17	106.3	$61,398
Rhode Island	1,988	$7.31	110.5	$6,965	754,230	$4.89	100.6	$4,659
South Carolina	6,057	$6.58	99.4	$21,222	2,216,481	$4.24	87.3	$13,693
South Dakota	1,267	$6.40	96.7	$4,439	494,681	$4.40	90.6	$3,056
Tennessee	6,274	$4.72	71.4	$21,982	2,981,338	$3.96	81.4	$18,418
Texas	23,987	$5.48	82.9	$84,044	15,343,415	$6.18	127.2	$94,788
Utah	1,434	$3.20	48.3	$5,024	780,221	$3.07	63.1	$4,820
Vermont	1,243	$8.38	126.6	$4,355	437,168	$5.19	106.9	$2,701
Virginia	9,344	$5.97	90.2	$32,739	3,922,228	$4.42	90.9	$24,231
Washington	8,125	$6.66	100.6	$28,468	3,210,648	$4.64	95.4	$19,835
West Virginia	2,049	$3.66	55.3	$7,179	1,219,003	$3.84	79.0	$7,531
Wisconsin	10,483	$7.74	117.0	$36,730	5,223,612	$6.80	139.9	$32,270
Wyoming	1,113	$7.66	115.8	$3,900	485,617	$5.89	121.3	$3,000
U.S. Total	437,660	$6.62	100.0	$1,533,443	182,346,504	$4.86	100.0	$1,126,490

NOTE: All per capita amounts are in dollars; total amounts are in thousands of dollars.
*Tax bases are distilled spirits in thousands of gallons and beer sales in barrels.

Table A-12

ALCOHOLIC BEVERAGES— WINE

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity
Alabama	4,184	$0.60	48.4	$2,379
Alaska	1,425	$1.82	146.4	$810
Arizona	7,014	$1.38	110.6	$3,988
Arkansas	1,730	$0.43	34.2	$984
California	109,921	$2.53	203.0	$62,504
Colorado	8,590	$1.59	127.6	$4,884
Connecticut	9,106	$1.66	132.8	$5,178
Delaware	1,262	$1.20	95.9	$718
Washington, DC	4,281	$3.89	311.9	$2,434
Florida	26,642	$1.45	116.1	$15,149
Georgia	7,262	$0.73	58.6	$4,129
Hawaii	2,879	$1.64	131.7	$1,637
Idaho	1,705	$0.99	79.6	$970
Illinois	25,062	$1.24	99.7	$14,251
Indiana	6,149	$0.64	51.2	$3,496
Iowa	2,302	$0.45	36.1	$1,309
Kansas	1,954	$0.46	37.0	$1,111
Kentucky	2,608	$0.40	32.2	$1,483
Louisiana	7,637	$0.99	79.5	$4,343
Maine	2,127	$1.06	85.4	$1,209
Maryland	9,394	$1.25	100.3	$5,342
Massachusetts	18,210	$1.80	144.4	$10,355
Michigan	15,623	$0.97	78.2	$8,884
Minnesota	6,912	$0.95	76.3	$3,930
Mississippi	1,649	$0.36	29.3	$938
Missouri	6,533	$0.75	60.3	$3,715
Montana	1,560	$1.10	88.4	$887
Nebraska	1,983	$0.71	56.9	$1,128
Nevada	4,198	$2.72	218.6	$2,387
New Hampshire	3,434	$2.06	165.2	$1,953
New Jersey	24,383	$1.87	149.7	$13,865
New Mexico	2,751	$1.14	91.8	$1,564
New York	52,845	$1.71	137.2	$30,049
North Carolina	7,924	$0.75	60.0	$4,506
North Dakota	714	$0.60	48.5	$406
Ohio	14,641	$0.77	62.0	$8,325
Oklahoma	3,172	$0.56	44.8	$1,804
Oregon	8,553	$1.82	146.2	$4,863
Pennsylvania	17,170	$0.82	65.9	$9,763
Rhode Island	3,363	$2.01	160.9	$1,912
South Carolina	3,931	$0.69	55.6	$2,235
South Dakota	743	$0.61	48.8	$422
Tennessee	3,950	$0.48	38.7	$2,246
Texas	23,836	$0.88	70.9	$13,554
Utah	1,231	$0.45	35.7	$700
Vermont	1,605	$1.76	140.8	$913
Virginia	9,179	$0.95	76.3	$5,219
Washington	13,697	$1.82	146.1	$7,788
West Virginia	1,672	$0.48	38.9	$951
Wisconsin	8,841	$1.06	85.0	$5,027
Wyoming	699	$0.78	62.6	$397
U.S. Total	508,236	$1.25	100.0	$288,995

NOTE: All per capita amounts are in dollars; total amounts are in thousands of dollars.
*Tax base is wine sales in thousands of gallons.

Table A-13

TOTAL LICENSE TAXES

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama		$40.26	104.5	$158,655	$124,926	$31.70	78.7
Alaska		$51.41	133.4	$22,827	$26,939	$60.67	118.0
Arizona		$44.54	115.6	$128,798	$105,927	$36.63	82.2
Arkansas		$40.66	105.5	$93,795	$81,123	$35.16	86.5
California		$37.36	97.0	$922,776	$682,613	$27.64	74.0
Colorado		$49.38	128.1	$151,631	$101,816	$33.15	67.1
Connecticut		$36.57	94.9	$114,310	$103,549	$33.13	90.6
Delaware		$41.02	106.4	$24,609	$102,196	$170.33	415.3
Washington, DC		$30.41	78.9	$19,035	$22,880	$36.55	120.2
Florida		$43.90	113.9	$459,474	$326,101	$31.16	71.0
Georgia		$37.06	96.2	$209,330	$81,389	$14.41	38.9
Hawaii		$33.17	86.1	$33,069	$26,065	$26.14	78.8
Idaho		$56.70	147.1	$55,396	$54,086	$55.36	97.6
Illinois		$34.51	89.6	$395,727	$499,532	$43.57	126.2
Indiana		$38.94	101.0	$213,449	$129,861	$23.69	60.8
Iowa		$46.53	120.8	$135,219	$186,251	$64.09	137.7
Kansas		$49.05	127.3	$118,119	$91,802	$38.12	77.7
Kentucky		$39.31	102.0	$145,119	$88,573	$23.99	61.0
Louisiana		$39.28	101.9	$172,162	$166,152	$37.91	96.5
Maine		$39.86	103.4	$45,281	$45,439	$40.00	100.3
Maryland		$33.90	88.0	$144,767	$98,438	$23.05	68.0
Massachusetts		$34.37	89.2	$197,600	$132,209	$22.99	66.9
Michigan		$37.64	97.7	$343,142	$291,872	$32.02	85.1
Minnesota		$47.89	124.3	$197,946	$192,904	$46.67	97.5
Mississippi		$33.95	88.1	$87,209	$94,678	$36.85	108.6
Missouri		$40.86	106.0	$201,946	$170,496	$34.50	84.4
Montana		$62.56	162.3	$50,360	$47,293	$58.75	93.9
Nebraska		$47.93	124.4	$76,169	$61,565	$38.74	80.8
Nevada		$48.75	126.5	$42,704	$38,235	$43.65	89.5
New Hampshire		$41.63	108.0	$39,468	$40,326	$42.54	102.2
New Jersey		$36.74	95.3	$272,854	$426,416	$57.41	156.3
New Mexico		$49.41	128.2	$67,548	$53,255	$38.96	78.8
New York		$30.11	78.1	$528,894	$435,488	$24.79	82.3
North Carolina		$39.07	101.4	$235,177	$236,418	$39.28	100.5
North Dakota		$59.33	154.0	$39,871	$32,916	$48.98	82.6
Ohio		$36.16	93.8	$389,555	$481,935	$44.74	123.7
Oklahoma		$50.32	130.6	$162,328	$208,986	$64.78	128.7
Oregon		$46.27	120.1	$123,447	$134,846	$50.54	109.2
Pennsylvania		$30.76	79.8	$365,342	$794,046	$66.84	217.3
Rhode Island		$35.24	91.5	$33,587	$20,324	$21.33	60.5
South Carolina		$33.41	86.7	$107,804	$62,066	$19.23	57.6
South Dakota		$55.07	142.9	$38,221	$30,722	$44.27	80.4
Tennessee		$36.02	93.5	$167,695	$205,772	$44.20	122.7
Texas		$41.94	108.8	$642,853	$914,179	$59.64	142.2
Utah		$41.36	107.3	$64,975	$32,563	$20.73	50.1
Vermont		$44.68	115.9	$23,233	$33,749	$64.90	145.3
Virginia		$34.15	88.6	$187,339	$180,693	$32.94	96.5
Washington		$43.48	112.8	$185,904	$152,581	$35.68	82.1
West Virginia		$34.41	89.3	$67,471	$68,325	$34.84	101.3
Wisconsin		$40.63	105.4	$192,797	$159,114	$33.53	82.5
Wyoming		$67.94	176.3	$34,579	$51,940	$102.04	150.2
U.S. Total		$38.53	100.0	$8,931,570	$8,931,570	$38.53	100.0

NOTE: All per capita amounts are in dollars; total amounts are in thousands of dollars.
*No combined tax base can be reported; see data on separate licenses.

Table A-14

LICENSE TAXES— MOTOR VEHICLE OPERATOR'S LICENSES

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama	2,316,209	$1.91	90.6	$7,525	$8,128	$2.06	108.0
Alaska	320,719	$2.35	111.4	$1,042	$396	$0.89	38.0
Arizona	2,085,980	$2.34	111.2	$6,777	$4,242	$1.47	62.6
Arkansas	1,591,119	$2.24	106.4	$5,169	$4,565	$1.98	88.3
California	16,299,376	$2.14	101.8	$52,955	$35,302	$1.43	66.7
Colorado	2,182,380	$2.31	109.6	$7,090	$5,542	$1.80	78.2
Connecticut	2,235,145	$2.32	110.3	$7,262	$13,174	$4.21	181.4
Delaware	433,284	$2.35	111.4	$1,408	$875	$1.46	62.2
Washington, DC	385,100	$2.00	94.9	$1,251	$1,585	$2.53	126.7
Florida	7,978,824	$2.48	117.6	$25,923	$26,336	$2.52	101.6
Georgia	3,605,067	$2.07	98.4	$11,713	$8,206	$1.45	70.1
Hawaii	561,346	$1.83	86.8	$1,824	$0	$0.00	0.0
Idaho	663,411	$2.21	104.7	$2,155	$1,782	$1.82	82.7
Illinois	6,964,608	$1.97	93.7	$22,627	$38,849	$3.39	171.7
Indiana	3,345,254	$1.98	94.1	$10,868	$0	$0.00	0.0
Iowa	1,926,852	$2.15	102.2	$6,260	$6,440	$2.22	102.9
Kansas	1,693,782	$2.29	108.5	$5,503	$3,810	$1.58	69.2
Kentucky	2,141,104	$1.88	89.4	$6,956	$7,719	$2.09	111.0
Louisiana	2,539,776	$1.88	89.4	$8,252	$7,875	$1.80	95.4
Maine	757,264	$2.17	102.8	$2,460	$4,557	$4.01	185.2
Maryland	2,741,333	$2.09	99.0	$8,906	$7,235	$1.69	81.2
Massachusetts	3,641,141	$2.06	97.6	$11,830	$24,421	$4.25	206.4
Michigan	6,390,130	$2.28	108.1	$20,761	$12,455	$1.37	60.0
Minnesota	2,397,077	$1.88	89.4	$7,788	$11,526	$2.79	148.0
Mississippi	1,734,173	$2.19	104.1	$5,634	$7,116	$2.77	126.3
Missouri	3,297,491	$2.17	102.9	$10,713	$5,467	$1.11	51.0
Montana	491,879	$1.99	94.2	$1,598	$1,376	$1.71	86.1
Nebraska	1,084,396	$2.22	105.2	$3,523	$2,368	$1.49	67.2
Nevada	654,658	$2.43	115.2	$2,127	$2,138	$2.44	100.5
New Hampshire	677,478	$2.32	110.2	$2,201	$3,868	$4.08	175.7
New Jersey	5,337,632	$2.33	110.8	$17,342	$21,962	$2.96	126.6
New Mexico	942,972	$2.24	106.4	$3,064	$1,613	$1.18	52.6
New York	8,992,488	$1.66	78.9	$29,216	$16,885	$0.96	57.8
North Carolina	3,903,103	$2.11	100.0	$12,681	$21,645	$3.60	170.7
North Dakota	428,006	$2.07	98.2	$1,391	$1,021	$1.52	73.4
Ohio	7,668,931	$2.31	109.8	$24,916	$10,327	$0.96	41.4
Oklahoma	2,039,398	$2.05	97.5	$6,626	$6,882	$2.13	103.9
Oregon	1,893,609	$2.31	109.4	$6,152	$8,128	$3.05	132.1
Pennsylvania	7,351,333	$2.01	95.4	$23,884	$57,003	$4.80	238.7
Rhode Island	599,687	$2.04	97.0	$1,948	$0	$0.00	0.0
South Carolina	1,959,351	$1.97	93.6	$6,366	$3,353	$1.04	52.7
South Dakota	486,421	$2.28	108.1	$1,580	$1,360	$1.96	86.1
Tennessee	2,902,326	$2.03	96.1	$9,429	$10,789	$2.32	114.4
Texas	10,154,386	$2.15	102.2	$32,991	$26,731	$1.74	81.0
Utah	913,773	$1.89	89.7	$2,969	$1,976	$1.26	66.6
Vermont	355,051	$2.22	105.3	$1,154	$1,500	$2.88	130.0
Virginia	3,625,377	$2.15	101.9	$11,779	$9,684	$1.77	82.2
Washington	2,774,210	$2.11	100.0	$9,013	$16,735	$3.91	185.7
West Virginia	1,410,893	$2.34	110.9	$4,584	$0	$0.00	0.0
Wisconsin	3,036,428	$2.08	98.7	$9,865	$13,101	$2.76	132.8
Wyoming	397,788	$2.54	120.5	$1,292	$295	$0.58	22.8
U.S. Total	150,309,519	$2.11	100.0	$488,343	$488,343	$2.11	100.0

NOTE: All per capita amounts are in dollars; total amounts are in thousands of dollars.
*Tax base is the number of motor vehicle operator's licenses.

Table A-15

LICENSE TAXES— CORPORATION LICENSES

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama	32,533	$4.74	62.4	$18,686	$54,949	$13.94	294.1
Alaska	6,675	$8.64	113.6	$3,834	$1,054	$2.37	27.5
Arizona	38,921	$7.73	101.7	$22,355	$2,708	$0.94	12.1
Arkansas	24,391	$6.07	79.9	$14,010	$3,254	$1.41	23.2
California	315,910	$7.35	96.6	$181,453	$5,645	$0.23	3.1
Colorado	53,376	$9.98	131.3	$30,658	$3,328	$1.08	10.9
Connecticut	51,151	$9.40	123.6	$29,380	$4,750	$1.52	16.2
Delaware	12,019	$11.51	151.4	$6,903	$76,590	$127.65	1109.4
Washington, DC	17,548	$16.10	211.8	$10,079	$1,530	$2.44	15.2
Florida	208,391	$11.44	150.4	$119,696	$11,225	$1.07	9.4
Georgia	62,304	$6.34	83.3	$35,786	$11,246	$1.99	31.4
Hawaii	18,667	$10.75	141.5	$10,722	$782	$0.78	7.3
Idaho	12,590	$7.40	97.4	$7,231	$305	$0.31	4.2
Illinois	140,450	$7.04	92.6	$80,672	$41,432	$3.61	51.4
Indiana	60,620	$6.35	83.5	$34,819	$3,051	$0.56	8.8
Iowa	39,668	$7.84	103.1	$22,785	$19,788	$6.81	86.8
Kansas	32,354	$7.72	101.5	$18,584	$7,643	$3.17	41.1
Kentucky	34,112	$5.31	69.8	$19,593	$14,656	$3.97	74.8
Louisiana	61,455	$8.05	105.9	$35,299	$99,120	$22.61	280.8
Maine	13,472	$6.81	89.6	$7,738	$831	$0.73	10.7
Maryland	46,795	$6.29	82.8	$26,878	$3,175	$0.74	11.8
Massachusetts	88,562	$8.85	116.4	$50,868	$8,984	$1.56	17.7
Michigan	101,151	$6.37	83.8	$58,099	$3,101	$0.34	5.3
Minnesota	56,057	$7.79	102.5	$32,198	$1,748	$0.42	5.4
Mississippi	21,402	$4.79	62.9	$12,293	$36,960	$14.39	300.7
Missouri	62,297	$7.24	95.2	$35,782	$34,808	$7.04	97.3
Montana	13,071	$9.33	122.7	$7,508	$467	$0.58	6.2
Nebraska	25,158	$9.09	119.6	$14,450	$2,979	$1.87	20.6
Nevada	14,498	$9.51	125.0	$8,327	$2,502	$2.86	30.0
New Hampshire	13,038	$7.90	103.9	$7,489	$2,277	$2.40	30.4
New Jersey	148,306	$11.47	150.9	$85,184	$144,408	$19.44	169.5
New Mexico	14,882	$6.25	82.3	$8,548	$5,159	$3.77	60.4
New York	320,201	$10.47	137.7	$183,917	$10,830	$0.62	5.9
North Carolina	64,967	$6.20	81.6	$37,316	$64,506	$10.72	172.9
North Dakota	8,704	$7.44	97.9	$4,999	$766	$1.14	15.3
Ohio	114,768	$6.12	80.5	$65,921	$120,192	$11.16	182.3
Oklahoma	45,559	$8.11	106.7	$26,168	$22,564	$6.99	86.2
Oregon	36,490	$7.86	103.3	$20,959	$3,129	$1.17	14.9
Pennsylvania	111,945	$5.41	71.2	$64,299	$350,396	$29.50	544.9
Rhode Island	17,305	$10.43	137.2	$9,940	$1,914	$2.01	19.3
South Carolina	31,971	$5.69	74.9	$18,364	$7,201	$2.23	39.2
South Dakota	8,203	$6.79	89.3	$4,712	$283	$0.41	6.0
Tennessee	39,269	$4.84	63.7	$22,555	$51,364	$11.03	227.7
Texas	197,474	$7.40	97.3	$113,425	$496,219	$32.37	437.5
Utah	20,273	$7.41	97.5	$11,644	$0	$0.00	0.0
Vermont	8,837	$9.76	128.4	$5,076	$210	$0.40	4.1
Virginia	60,883	$6.38	83.9	$34,970	$7,379	$1.35	21.1
Washington	54,696	$7.35	96.6	$31,416	$5,994	$1.40	19.1
West Virginia	16,949	$4.96	65.3	$9,735	$4,211	$2.15	43.3
Wisconsin	58,645	$7.10	93.4	$33,685	$2,655	$0.56	7.9
Wyoming	8,791	$9.92	130.5	$5,049	$1,791	$3.52	35.5
U.S. Total	3,067,754	$7.60	100.0	$1,762,059	$1,762,059	$7.60	100.0

NOTE: All per capita amounts are in dollars; total amounts are in thousands of dollars.
*Tax base is the number of corporations that filed federal tax returns.

Table A-16

LICENSE TAXES— HUNTING AND FISHING LICENSES

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama	892,925	$2.41	113.4	$9,478	$9,070	$2.30	95.7
Alaska	328,082	$7.84	369.7	$3,483	$8,235	$18.55	236.5
Arizona	674,973	$2.48	116.8	$7,165	$6,117	$2.12	85.4
Arkansas	968,732	$4.46	210.1	$10,283	$7,777	$3.37	75.6
California	3,019,715	$1.30	61.2	$32,054	$38,530	$1.56	120.2
Colorado	1,091,294	$3.77	177.8	$11,584	$23,192	$7.55	200.2
Connecticut	303,069	$1.03	48.5	$3,217	$1,478	$0.47	45.9
Delaware	43,951	$0.78	36.6	$467	$462	$0.77	99.0
Washington, DC	0	$0.00	0.0	$0	$0	$0.00	0.0
Florida	938,288	$0.95	44.9	$9,960	$8,869	$0.85	89.0
Georgia	1,010,745	$1.90	89.5	$10,729	$9,825	$1.74	91.6
Hawaii	19,736	$0.21	9.9	$209	$133	$0.13	63.5
Idaho	657,747	$7.15	336.8	$6,982	$10,032	$10.27	143.7
Illinois	1,244,539	$1.15	54.3	$13,211	$11,834	$1.03	89.6
Indiana	1,047,694	$2.03	95.6	$11,121	$7,784	$1.42	70.0
Iowa	790,292	$2.89	136.1	$8,389	$5,468	$1.88	65.2
Kansas	573,366	$2.53	119.1	$6,086	$6,509	$2.70	106.9
Kentucky	953,774	$2.74	129.2	$10,124	$7,402	$2.00	73.1
Louisiana	911,997	$2.21	104.1	$9,681	$5,310	$1.21	54.9
Maine	471,609	$4.41	207.7	$5,006	$6,559	$5.77	131.0
Maryland	297,973	$0.74	34.9	$3,163	$4,157	$0.97	131.4
Massachusetts	312,777	$0.58	27.2	$3,320	$3,362	$0.58	101.3
Michigan	2,526,477	$2.94	138.7	$26,818	$24,375	$2.67	90.9
Minnesota	2,220,538	$5.70	268.8	$23,571	$16,818	$4.07	71.4
Mississippi	692,093	$2.86	134.8	$7,346	$6,185	$2.41	84.2
Missouri	1,416,051	$3.04	143.4	$15,031	$11,403	$2.31	75.9
Montana	570,941	$7.53	354.8	$6,060	$11,616	$14.43	191.7
Nebraska	426,936	$2.85	134.4	$4,532	$5,880	$3.70	129.7
Nevada	250,283	$3.03	142.9	$2,657	$2,930	$3.34	110.3
New Hampshire	227,832	$2.55	120.2	$2,418	$2,929	$3.09	121.1
New Jersey	335,854	$0.48	22.6	$3,565	$4,348	$0.59	122.0
New Mexico	402,926	$3.13	147.5	$4,277	$6,469	$4.73	151.3
New York	1,761,276	$1.06	50.2	$18,696	$13,465	$0.77	72.0
North Carolina	813,467	$1.43	67.6	$8,635	$8,261	$1.37	95.7
North Dakota	274,064	$4.33	204.0	$2,909	$2,282	$3.40	78.4
Ohio	1,611,718	$1.59	74.9	$17,108	$13,985	$1.30	81.7
Oklahoma	926,523	$3.05	143.7	$9,835	$9,545	$2.96	97.1
Oregon	1,096,671	$4.36	205.6	$11,641	$16,718	$6.27	143.6
Pennsylvania	2,405,352	$2.15	101.3	$25,532	$26,909	$2.27	105.4
Rhode Island	42,352	$0.47	22.2	$450	$399	$0.42	88.8
South Carolina	618,547	$2.03	95.9	$6,566	$6,175	$1.91	94.0
South Dakota	367,196	$5.62	264.7	$3,898	$5,413	$7.80	138.9
Tennessee	1,308,783	$2.98	140.6	$13,892	$10,851	$2.33	78.1
Texas	2,921,052	$2.02	95.3	$31,006	$17,263	$1.13	55.7
Utah	677,540	$4.58	215.8	$7,192	$9,319	$5.93	129.6
Vermont	277,930	$5.67	267.4	$2,950	$3,591	$6.91	121.7
Virginia	1,037,044	$2.01	94.6	$11,008	$9,274	$1.69	84.2
Washington	1,226,023	$3.04	143.4	$13,014	$19,788	$4.63	152.1
West Virginia	629,922	$3.41	160.7	$6,687	$6,750	$3.44	100.9
Wisconsin	2,260,295	$5.06	238.3	$23,993	$24,637	$5.19	102.7
Wyoming	450,903	$9.40	443.2	$4,786	$12,100	$23.77	252.8
U.S. Total	46,329,867	$2.12	100.0	$491,783	$491,783	$2.12	100.0

NOTE: All per capita amounts are in dollars; total amounts are in thousands of dollars.
*Tax base is the number of hunting and fishing licenses.

Table A-17

LICENSE TAXES— ALCOHOLIC BEVERAGE SALES LICENSES

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama	2,226	$0.44	47.4	$1,739	$4,258	$1.08	244.8
Alaska	1,205	$2.12	227.9	$942	$1,547	$3.48	164.3
Arizona	4,159	$1.12	120.7	$3,250	$1,369	$0.47	42.1
Arkansas	1,229	$0.42	44.7	$960	$771	$0.33	80.3
California	25,690	$0.81	87.3	$20,075	$27,168	$1.10	135.3
Colorado	5,060	$1.29	138.3	$3,954	$2,196	$0.72	55.5
Connecticut	5,210	$1.30	139.9	$4,071	$6,164	$1.97	151.4
Delaware	926	$1.21	129.6	$724	$458	$0.76	63.3
Washington, DC	1,168	$1.46	156.6	$913	$2,031	$3.24	222.5
Florida	8,163	$0.61	65.5	$6,379	$19,718	$1.88	309.1
Georgia	3,359	$0.46	49.9	$2,625	$1,694	$0.30	64.5
Hawaii	1,840	$1.44	154.9	$1,438	$0	$0.00	0.0
Idaho	1,017	$0.81	87.4	$795	$726	$0.74	91.4
Illinois	19,932	$1.36	145.9	$15,576	$1,822	$0.16	11.7
Indiana	6,392	$0.91	97.9	$4,995	$8,793	$1.60	176.0
Iowa	4,822	$1.30	139.3	$3,768	$4,849	$1.67	128.7
Kansas	2,296	$0.75	80.1	$1,794	$1,095	$0.45	61.0
Kentucky	2,209	$0.47	50.2	$1,726	$1,622	$0.44	94.0
Louisiana	9,489	$1.69	181.8	$7,415	$2,138	$0.49	28.8
Maine	1,298	$0.89	95.9	$1,014	$1,431	$1.26	141.1
Maryland	4,880	$0.89	95.9	$3,813	$260	$0.06	6.8
Massachusetts	8,004	$1.09	116.9	$6,255	$769	$0.13	12.3
Michigan	13,100	$1.12	120.6	$10,237	$19,180	$2.10	187.4
Minnesota	4,187	$0.79	85.1	$3,272	$495	$0.12	15.1
Mississippi	1,261	$0.38	41.2	$985	$2,554	$0.99	259.2
Missouri	8,405	$1.33	142.8	$6,568	$2,073	$0.42	31.6
Montana	1,673	$1.62	174.5	$1,307	$1,464	$1.82	112.0
Nebraska	3,052	$1.50	161.3	$2,385	$172	$0.11	7.2
Nevada	2,364	$2.11	226.6	$1,847	$22	$0.03	1.2
New Hampshire	1,084	$0.89	96.0	$847	$2,289	$2.41	270.2
New Jersey	11,516	$1.21	130.2	$8,999	$3,192	$0.43	35.5
New Mexico	1,604	$0.92	98.5	$1,253	$850	$0.62	67.8
New York	27,770	$1.24	132.7	$21,701	$33,387	$1.90	153.9
North Carolina	1,528	$0.20	21.3	$1,194	$1,721	$0.29	144.1
North Dakota	1,233	$1.43	154.0	$964	$222	$0.33	23.0
Ohio	12,294	$0.89	95.8	$9,607	$15,276	$1.42	159.0
Oklahoma	831	$0.20	21.6	$649	$1,233	$0.38	189.9
Oregon	1,762	$0.52	55.4	$1,377	$1,412	$0.53	102.5
Pennsylvania	19,788	$1.30	139.9	$15,463	$11,141	$0.94	72.0
Rhode Island	1,759	$1.44	155.0	$1,375	$144	$0.15	10.5
South Carolina	2,693	$0.65	70.1	$2,104	$3,189	$0.99	151.5
South Dakota	1,471	$1.66	178.0	$1,149	$119	$0.17	10.4
Tennessee	1,526	$0.26	27.5	$1,192	$1,332	$0.29	111.7
Texas	11,271	$0.57	61.7	$8,808	$12,067	$0.79	137.0
Utah	440	$0.22	23.5	$344	$228	$0.15	66.3
Vermont	1,132	$1.70	182.8	$885	$465	$0.89	52.6
Virginia	2,100	$0.30	32.1	$1,641	$2,125	$0.39	129.5
Washington	2,857	$0.52	56.1	$2,233	$6,628	$1.55	296.9
West Virginia	1,386	$0.55	59.3	$1,083	$1,782	$0.91	164.5
Wisconsin	14,462	$2.38	255.9	$11,301	$94	$0.02	0.8
Wyoming	958	$1.47	158.0	$749	$6	$0.01	0.8
U.S. Total	276,081	$0.93	100.0	$215,741	$215,741	$0.93	100.0

NOTE: All per capita amounts are in dollars; total amounts are in thousands of dollars.
*Tax base is the number of licenses for the sale of distilled spirits.

Table A-18

LICENSE TAXES— MOTOR VEHICLE REGISTRATIONS, TOTAL

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama		$30.76	119.4	$121,226	$48,521	$12.31	40.0
Alaska		$30.47	118.2	$13,527	$15,707	$35.38	116.1
Arizona		$30.86	119.7	$89,250	$91,491	$31.64	102.5
Arkansas		$27.47	106.6	$63,373	$64,756	$28.07	102.2
California		$25.76	100.0	$636,239	$575,968	$23.32	90.5
Colorado		$32.02	124.3	$98,345	$67,558	$22.00	68.7
Connecticut		$22.51	87.4	$70,379	$77,983	$24.95	110.8
Delaware		$25.18	97.7	$15,108	$23,811	$39.69	157.6
Washington, DC		$10.85	42.1	$6,792	$17,734	$28.33	261.1
Florida		$28.43	110.3	$297,517	$259,953	$24.84	87.4
Georgia		$26.29	102.0	$148,477	$50,418	$8.93	34.0
Hawaii		$18.93	73.5	$18,876	$25,150	$25.23	133.2
Idaho		$39.13	151.8	$38,233	$41,241	$42.21	107.9
Illinois		$22.99	89.2	$263,642	$405,595	$35.37	153.8
Indiana		$27.66	107.3	$151,646	$110,233	$20.11	72.7
Iowa		$32.35	125.5	$94,017	$149,706	$51.52	159.2
Kansas		$35.78	138.8	$86,152	$72,745	$30.21	84.4
Kentucky		$28.91	112.2	$106,719	$57,174	$15.49	53.6
Louisiana		$25.44	98.7	$111,516	$51,709	$11.80	46.4
Maine		$25.58	99.3	$29,062	$32,061	$28.22	110.3
Maryland		$23.89	92.7	$102,006	$83,611	$19.58	82.0
Massachusetts		$21.80	84.6	$125,327	$94,673	$16.46	75.5
Michigan		$24.93	96.7	$227,227	$232,761	$25.53	102.4
Minnesota		$31.72	123.1	$131,118	$162,317	$39.27	123.8
Mississippi		$23.73	92.1	$60,950	$41,863	$16.30	68.7
Missouri		$27.08	105.1	$133,852	$116,745	$23.62	87.2
Montana		$42.10	163.3	$33,887	$32,370	$40.21	95.5
Nebraska		$32.27	125.2	$51,278	$50,166	$31.57	97.8
Nevada		$31.67	122.9	$27,746	$30,643	$34.98	110.4
New Hampshire		$27.97	108.5	$26,513	$28,963	$30.55	109.2
New Jersey		$21.24	82.4	$157,764	$252,506	$34.00	160.1
New Mexico		$36.87	143.1	$50,406	$39,164	$28.65	77.7
New York		$15.68	60.8	$275,365	$360,921	$20.55	131.1
North Carolina		$29.13	113.0	$175,352	$140,285	$23.31	80.0
North Dakota		$44.06	171.0	$29,608	$28,625	$42.60	96.7
Ohio		$25.25	98.0	$272,003	$322,155	$29.91	118.4
Oklahoma		$36.90	143.2	$119,050	$168,762	$52.31	141.8
Oregon		$31.23	121.2	$83,318	$105,459	$39.53	126.6
Pennsylvania		$19.88	77.1	$236,163	$348,597	$29.35	147.6
Rhode Island		$20.86	80.9	$19,875	$17,867	$18.75	89.9
South Carolina		$23.06	89.5	$74,405	$42,148	$13.06	56.6
South Dakota		$38.73	150.3	$26,882	$23,547	$33.93	87.6
Tennessee		$25.91	100.5	$120,625	$131,436	$28.23	109.0
Texas		$29.79	115.6	$456,623	$361,899	$23.61	79.3
Utah		$27.26	105.8	$42,826	$21,040	$13.39	49.1
Vermont		$25.32	98.3	$13,169	$27,983	$53.81	212.5
Virginia		$23.33	90.5	$127,942	$152,231	$27.75	119.0
Washington		$30.46	118.2	$130,227	$103,436	$24.19	79.4
West Virginia		$23.14	89.8	$45,383	$55,582	$28.34	122.5
Wisconsin		$24.02	93.2	$113,954	$118,627	$25.00	104.1
Wyoming		$44.60	173.1	$22,703	$37,748	$74.16	166.3
U.S. Total		$25.77	100.0	$5,973,644	$5,973,644	$25.77	100.0

NOTE: All per capita amounts are in dollars; total amounts are in thousands of dollars.
*No combined tax base can be reported; see data on separate registrations.

Table A-19

MOTOR VEHICLE REGISTRATIONS— AUTOMOBILE / TRUCK

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity
Alabama	2,183,226	$16.20	104.6	$63,847	814,210	$14.56	141.6	$57,379
Alaska	197,475	$13.01	84.0	$5,775	110,005	$17.46	169.8	$7,752
Arizona	1,568,888	$15.86	102.4	$45,881	615,409	$15.00	145.8	$43,369
Arkansas	960,345	$12.17	78.6	$28,085	500,738	$15.30	148.7	$35,288
California	13,292,130	$15.74	101.6	$388,722	3,512,284	$10.02	97.5	$247,516
Colorado	1,834,962	$17.47	112.8	$53,663	634,043	$14.55	141.5	$44,682
Connecticut	2,089,975	$19.55	126.2	$61,120	131,386	$2.96	28.8	$9,259
Delaware	330,228	$16.10	103.9	$9,657	77,347	$9.08	88.3	$5,451
Washington, DC	204,700	$9.56	61.7	$5,986	11,437	$1.29	12.5	$806
Florida	6,683,102	$18.67	120.6	$195,444	1,448,417	$9.75	94.8	$102,072
Georgia	2,980,954	$15.43	99.7	$87,177	869,865	$10.85	105.5	$61,301
Hawaii	523,657	$15.36	99.2	$15,314	50,541	$3.57	34.7	$3,562
Idaho	525,025	$15.72	101.5	$15,354	324,654	$23.42	227.7	$22,879
Illinois	5,797,807	$14.79	95.5	$169,554	1,335,112	$8.21	79.8	$94,088
Indiana	2,859,296	$15.25	98.5	$83,619	965,312	$12.41	120.7	$68,027
Iowa	1,650,900	$16.61	107.3	$48,280	649,022	$15.74	153.1	$45,738
Kansas	1,385,639	$16.83	108.6	$40,522	647,487	$18.95	184.3	$45,629
Kentucky	1,795,321	$14.22	91.8	$52,503	769,327	$14.68	142.8	$54,216
Louisiana	1,990,047	$13.28	85.7	$58,198	756,593	$12.16	118.3	$53,318
Maine	537,274	$13.83	89.3	$15,712	189,434	$11.75	114.3	$13,350
Maryland	2,411,888	$16.52	106.6	$70,535	446,589	$7.37	71.7	$31,472
Massachusetts	3,284,368	$16.70	107.8	$96,050	415,446	$5.09	49.5	$29,277
Michigan	4,966,529	$15.93	102.9	$145,244	1,163,346	$8.99	87.5	$81,983
Minnesota	2,325,454	$16.45	106.2	$68,007	895,550	$15.27	148.5	$63,111
Mississippi	1,210,909	$13.78	89.0	$35,412	362,384	$9.94	96.7	$25,538
Missouri	2,534,075	$15.00	96.8	$74,108	847,770	$12.09	117.6	$59,744
Montana	444,409	$16.14	104.2	$12,997	296,431	$25.95	252.4	$20,890
Nebraska	798,111	$14.69	94.8	$23,340	396,442	$17.58	171.0	$27,938
Nevada	504,604	$16.85	108.8	$14,757	184,314	$14.83	144.2	$12,989
New Hampshire	657,864	$20.29	131.0	$19,239	103,220	$7.67	74.6	$7,274
New Jersey	4,342,148	$17.10	110.4	$126,984	436,774	$4.14	40.3	$30,780
New Mexico	770,575	$16.49	106.4	$22,535	395,490	$20.39	198.3	$27,871
New York	7,157,121	$11.91	76.9	$209,307	937,373	$3.76	36.6	$66,058
North Carolina	3,427,480	$16.65	107.5	$100,235	1,065,916	$12.48	121.4	$75,117
North Dakota	377,935	$16.45	106.2	$11,053	263,306	$27.61	268.5	$18,556
Ohio	6,303,230	$17.11	110.5	$184,335	1,244,021	$8.14	79.1	$87,668
Oklahoma	1,779,558	$16.13	104.2	$52,042	950,847	$20.77	202.0	$67,008
Oregon	1,451,267	$15.91	102.7	$42,442	580,040	$15.32	149.0	$40,876
Pennsylvania	5,584,455	$13.75	88.8	$163,315	1,033,728	$6.13	59.6	$72,848
Rhode Island	505,500	$15.51	100.1	$14,783	72,255	$5.34	52.0	$5,092
South Carolina	1,511,576	$13.70	88.4	$44,205	428,533	$9.36	91.0	$30,199
South Dakota	374,656	$15.79	101.9	$10,957	225,983	$22.95	223.2	$15,925
Tennessee	2,752,479	$17.29	111.6	$80,495	569,447	$8.62	83.8	$40,130
Texas	7,887,184	$15.05	97.1	$230,657	3,206,475	$14.74	143.4	$225,966
Utah	704,623	$13.12	84.7	$20,606	315,302	$14.14	137.5	$22,220
Vermont	267,779	$15.06	97.2	$7,831	75,741	$10.26	99.8	$5,338
Virginia	3,130,043	$16.69	107.7	$91,537	516,591	$6.64	64.5	$36,405
Washington	2,281,095	$15.60	100.7	$66,710	901,325	$14.85	144.5	$63,518
West Virginia	779,604	$11.63	75.1	$22,799	320,465	$11.52	112.0	$22,584
Wisconsin	2,550,178	$15.72	101.5	$74,579	558,733	$8.30	80.7	$39,375
Wyoming	295,721	$16.99	109.7	$8,648	199,435	$27.61	268.5	$14,055
U.S. Total	122,763,369	$15.49	100.0	$3,590,160	33,821,895	$10.28	100.0	$2,383,484

NOTE: All per capita amounts are in dollars; total amounts are in thousands of dollars.
*Tax bases are the number of automobile registrations and truck registrations.

Table A-20

PERSONAL INCOME TAXES

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama	$3,151,633	$146.38	66.9	$576,903	$515,545	$130.82	89.4
Alaska	$1,136,926	$468.72	214.2	$208,113	$1,487	$3.35	0.7
Arizona	$3,037,167	$192.24	87.9	$555,950	$438,984	$151.79	79.0
Arkansas	$1,680,946	$133.37	61.0	$307,695	$353,743	$153.33	115.0
California	$31,720,188	$235.10	107.5	$5,806,344	$7,467,800	$302.38	128.6
Colorado	$4,240,774	$252.77	115.5	$776,269	$548,948	$178.75	70.7
Connecticut	$5,437,164	$318.38	145.5	$995,267	$137,725	$44.06	13.8
Delaware	$861,591	$262.86	120.1	$157,713	$298,281	$497.14	189.1
Washington, DC	$1,002,700	$293.20	134.0	$183,543	$339,530	$542.38	185.0
Florida	$12,579,727	$220.02	100.6	$2,302,705	$0	$0.00	0.0
Georgia	$5,257,588	$170.40	77.9	$962,395	$1,182,782	$209.42	122.9
Hawaii	$1,140,006	$209.30	95.7	$208,677	$283,000	$283.85	135.6
Idaho	$796,052	$149.15	68.2	$145,716	$220,072	$225.25	151.0
Illinois	$16,084,047	$256.77	117.4	$2,944,167	$2,222,142	$193.80	75.5
Indiana	$6,145,318	$205.20	93.8	$1,124,893	$801,542	$146.21	71.3
Iowa	$3,063,896	$192.99	88.2	$560,843	$720,889	$248.07	128.5
Kansas	$2,899,321	$220.40	100.7	$530,717	$459,821	$190.96	86.6
Kentucky	$3,122,134	$154.80	70.7	$571,503	$802,708	$217.42	140.5
Louisiana	$5,147,637	$214.98	98.3	$942,269	$220,133	$50.22	23.4
Maine	$945,299	$152.32	69.6	$173,036	$209,584	$184.49	121.1
Maryland	$6,119,056	$262.32	119.9	$1,120,086	$2,000,219	$468.44	178.6
Massachusetts	$7,661,911	$243.91	111.5	$1,402,504	$2,324,051	$404.18	165.7
Michigan	$10,662,596	$214.10	97.9	$1,951,776	$2,421,774	$265.66	124.1
Minnesota	$4,587,557	$203.18	92.9	$839,747	$1,549,120	$374.82	184.5
Mississippi	$1,802,380	$128.42	58.7	$329,924	$168,470	$65.58	51.1
Missouri	$5,663,221	$209.76	95.9	$1,036,646	$885,995	$179.28	85.5
Montana	$755,987	$171.90	78.6	$138,383	$143,803	$178.64	103.9
Nebraska	$1,647,318	$189.77	86.7	$301,540	$226,559	$142.58	75.1
Nevada	$1,271,386	$265.67	121.4	$232,726	$0	$0.00	0.0
New Hampshire	$1,073,910	$207.36	94.8	$196,578	$15,075	$15.90	7.7
New Jersey	$10,620,303	$261.75	119.6	$1,944,034	$1,305,566	$175.79	67.2
New Mexico	$1,294,475	$173.34	79.2	$236,952	$14,262	$10.43	6.0
New York	$23,533,411	$245.22	112.1	$4,307,764	$9,195,199	$523.44	213.5
North Carolina	$5,149,688	$156.61	71.6	$942,645	$1,449,369	$240.80	153.8
North Dakota	$709,280	$193.20	88.3	$129,833	$35,341	$52.59	27.2
Ohio	$12,592,073	$213.98	97.8	$2,304,965	$2,201,320	$204.36	95.5
Oklahoma	$3,897,784	$221.17	101.1	$713,485	$641,427	$198.83	89.9
Oregon	$2,673,264	$183.41	83.8	$489,338	$968,263	$362.92	197.9
Pennsylvania	$14,026,461	$216.14	98.8	$2,567,528	$3,165,329	$266.46	123.3
Rhode Island	$972,792	$186.85	85.4	$178,068	$215,155	$225.77	120.8
South Carolina	$2,521,759	$143.04	65.4	$461,605	$641,837	$198.90	139.0
South Dakota	$546,960	$144.27	65.9	$100,120	$0	$0.00	0.0
Tennessee	$4,177,783	$164.25	75.1	$764,738	$44,468	$9.55	5.8
Texas	$21,979,208	$262.46	120.0	$4,023,269	$3	$0.00	0.0
Utah	$1,251,876	$145.87	66.7	$229,154	$331,144	$210.79	144.5
Vermont	$466,379	$164.17	75.0	$85,370	$112,519	$216.38	131.8
Virginia	$6,743,029	$225.03	102.9	$1,234,304	$1,446,322	$263.69	117.2
Washington	$5,719,988	$244.86	111.9	$1,047,037	$0	$0.00	0.0
West Virginia	$1,728,228	$161.32	73.7	$316,350	$305,963	$156.02	96.7
Wisconsin	$4,994,098	$192.66	88.1	$914,164	$1,680,371	$354.14	183.8
Wyoming	$755,464	$271.68	124.2	$138,287	$0	$0.00	0.0
U.S. Total	$277,049,740	$218.80	100.0	$50,713,640	$50,713,640	$218.80	100.0

NOTE: All per capita amounts are in dollars; total amounts are in thousands of dollars.
*Tax base is federal income tax liability in thousands of dollars.

Table A-21

CORPORATE INCOME TAXES

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama	$1,719	$44.10	70.8	$173,801	$123,217	$31.27	70.9
Alaska	$362	$82.43	132.4	$36,600	$34,762	$78.29	95.0
Arizona	$1,256	$43.91	70.5	$126,989	$114,758	$39.68	90.4
Arkansas	$1,072	$46.98	75.4	$108,386	$91,705	$39.75	84.6
California	$16,857	$69.01	110.8	$1,704,346	$2,643,945	$107.06	155.1
Colorado	$1,951	$64.23	103.1	$197,258	$91,399	$29.76	46.3
Connecticut	$2,109	$68.21	109.5	$213,233	$349,282	$111.73	163.8
Delaware	$568	$95.71	153.7	$57,428	$36,137	$60.23	62.9
Washington, DC	$516	$83.34	133.8	$52,171	$71,786	$114.67	137.6
Florida	$4,753	$45.92	73.7	$480,558	$383,826	$36.67	79.9
Georgia	$2,882	$51.59	82.8	$291,388	$267,682	$47.39	91.9
Hawaii	$475	$48.17	77.3	$48,025	$43,201	$43.33	90.0
Idaho	$396	$40.98	65.8	$40,038	$45,601	$46.67	113.9
Illinois	$7,522	$66.33	106.5	$760,520	$714,195	$62.29	93.9
Indiana	$3,164	$58.35	93.7	$319,900	$125,844	$22.96	39.3
Iowa	$1,531	$53.27	85.5	$154,794	$147,114	$50.62	95.0
Kansas	$1,573	$66.05	106.0	$159,040	$122,548	$50.89	77.1
Kentucky	$2,161	$59.18	95.0	$218,490	$166,814	$45.18	76.3
Louisiana	$3,421	$78.91	126.7	$345,884	$291,952	$66.61	84.4
Maine	$518	$46.10	74.0	$52,373	$36,089	$31.77	68.9
Maryland	$2,054	$48.64	78.1	$207,672	$148,856	$34.86	71.7
Massachusetts	$3,614	$63.55	102.0	$365,398	$598,282	$104.05	163.7
Michigan	$5,136	$56.96	91.5	$519,281	$952,279	$104.46	183.4
Minnesota	$2,504	$61.26	98.4	$253,170	$325,294	$78.71	128.5
Mississippi	$1,082	$42.58	68.4	$109,397	$70,986	$27.63	64.9
Missouri	$2,735	$55.95	89.8	$276,525	$123,071	$24.90	44.5
Montana	$436	$54.76	87.9	$44,082	$44,629	$55.44	101.2
Nebraska	$792	$50.39	80.9	$80,076	$48,497	$30.52	60.6
Nevada	$379	$43.74	70.2	$38,319	$0	$0.00	0.0
New Hampshire	$538	$57.38	92.1	$54,395	$79,807	$84.18	146.7
New Jersey	$5,656	$77.00	123.6	$571,856	$724,868	$97.60	126.8
New Mexico	$685	$50.66	81.3	$69,258	$60,264	$44.08	87.0
New York	$12,262	$70.57	113.3	$1,239,764	$2,368,667	$134.84	191.1
North Carolina	$3,600	$60.47	97.1	$363,982	$277,459	$46.10	76.2
North Dakota	$385	$57.93	93.0	$38,926	$37,733	$56.15	96.9
Ohio	$6,474	$60.77	97.6	$654,561	$548,090	$50.88	83.7
Oklahoma	$2,467	$77.32	124.1	$249,429	$139,021	$43.09	55.7
Oregon	$1,284	$48.66	78.1	$129,820	$124,170	$46.54	95.6
Pennsylvania	$7,668	$65.26	104.8	$775,282	$869,713	$73.21	112.2
Rhode Island	$479	$50.82	81.6	$48,430	$52,523	$55.11	108.5
South Carolina	$1,481	$46.40	74.5	$149,738	$131,545	$40.76	87.8
South Dakota	$287	$41.81	67.1	$29,017	$1,040	$1.50	3.6
Tennessee	$2,203	$47.84	76.8	$222,737	$206,834	$44.42	92.9
Texas	$13,576	$89.54	143.8	$1,372,617	$0	$0.00	0.0
Utah	$739	$47.56	76.4	$74,717	$40,893	$26.03	54.7
Vermont	$241	$46.86	75.2	$24,367	$24,953	$47.99	102.4
Virginia	$3,024	$55.74	89.5	$305,745	$176,964	$32.26	57.9
Washington	$2,089	$49.39	79.3	$211,211	$0	$0.00	0.0
West Virginia	$963	$49.65	79.7	$97,365	$34,399	$17.54	35.3
Wisconsin	$2,639	$56.23	90.3	$266,819	$322,938	$68.06	121.0
Wyoming	$499	$99.12	159.2	$50,452	$0	$0.00	0.0
U.S. Total	$142,777	$62.28	100.0	$14,435,632	$14,435,632	$62.28	100.0

NOTE: All per capita amounts are in dollars; total amounts are in thousands of dollars.
*Tax base is apportioned corporate profits in millions of dollars.

Table A-22

TOTAL PROPERTY TAXES

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama		$231.60	65.6	$912,750	$346,780	$87.99	38.0
Alaska		$468.47	132.8	$208,001	$218,459	$492.02	105.0
Arizona		$402.27	114.0	$1,163,371	$897,235	$310.25	77.1
Arkansas		$264.52	75.0	$610,253	$357,309	$154.88	58.6
California		$480.64	136.2	$11,870,479	$8,323,980	$337.04	70.1
Colorado		$502.44	142.4	$1,542,988	$1,201,838	$391.35	77.9
Connecticut		$465.42	131.9	$1,454,897	$1,755,714	$561.65	120.7
Delaware		$445.49	126.3	$267,295	$109,517	$182.53	41.0
Washington, DC		$385.20	109.2	$241,135	$339,136	$541.75	140.6
Florida		$377.72	107.1	$3,953,207	$3,155,919	$301.54	79.8
Georgia		$292.86	83.0	$1,654,073	$1,389,980	$246.10	84.0
Hawaii		$569.03	161.3	$567,324	$254,397	$255.16	44.8
Idaho		$334.34	94.8	$326,653	$222,669	$227.91	68.2
Illinois		$331.08	93.8	$3,796,149	$4,865,699	$424.36	128.2
Indiana		$301.57	85.5	$1,653,218	$1,701,814	$310.44	102.9
Iowa		$373.27	105.8	$1,084,728	$1,272,538	$437.90	117.3
Kansas		$352.63	100.0	$849,139	$1,012,965	$420.67	119.3
Kentucky		$252.02	71.4	$930,448	$549,850	$148.93	59.1
Louisiana		$357.83	101.4	$1,568,379	$565,994	$129.13	36.1
Maine		$310.75	88.1	$353,007	$431,408	$379.76	122.2
Maryland		$344.98	97.8	$1,473,055	$1,431,027	$335.14	97.1
Massachusetts		$354.51	100.5	$2,038,444	$2,925,761	$508.83	143.5
Michigan		$313.67	88.9	$2,859,426	$4,843,097	$531.27	169.4
Minnesota		$371.57	105.3	$1,535,709	$1,391,964	$336.79	90.6
Mississippi		$236.27	67.0	$606,972	$409,899	$159.56	67.5
Missouri		$290.16	82.2	$1,433,983	$1,126,793	$228.00	78.6
Montana		$378.19	107.2	$304,439	$457,814	$568.71	150.4
Nebraska		$362.59	102.8	$576,160	$704,828	$443.57	122.3
Nevada		$364.66	103.4	$319,438	$184,789	$210.95	57.8
New Hampshire		$350.07	99.2	$331,863	$526,945	$555.85	158.8
New Jersey		$386.71	109.6	$2,872,129	$4,353,707	$586.20	151.6
New Mexico		$352.93	100.0	$482,460	$198,305	$145.07	41.1
New York		$291.68	82.7	$5,123,988	$10,079,440	$573.77	196.7
North Carolina		$298.63	84.6	$1,797,450	$1,210,880	$201.18	67.4
North Dakota		$362.89	102.9	$243,860	$199,631	$297.07	81.9
Ohio		$330.42	93.7	$3,559,281	$3,544,747	$329.07	99.6
Oklahoma		$417.24	118.3	$1,346,005	$525,049	$162.76	39.0
Oregon		$379.44	107.6	$1,012,355	$1,271,031	$476.40	125.6
Pennsylvania		$305.35	86.5	$3,627,206	$3,458,465	$291.14	95.3
Rhode Island		$270.92	76.8	$258,183	$486,007	$509.98	188.2
South Carolina		$257.34	72.9	$830,434	$625,751	$193.91	75.4
South Dakota		$316.02	89.6	$219,317	$266,397	$383.86	121.5
Tennessee		$248.33	70.4	$1,156,224	$895,058	$192.24	77.4
Texas		$403.30	114.3	$6,182,160	$5,212,328	$340.03	84.3
Utah		$338.88	96.1	$532,378	$404,207	$257.29	75.9
Vermont		$317.43	90.0	$165,061	$231,831	$445.83	140.5
Virginia		$322.45	91.4	$1,768,645	$1,606,101	$292.82	90.8
Washington		$398.70	113.0	$1,704,830	$1,431,640	$334.81	84.0
West Virginia		$316.03	89.6	$619,740	$311,739	$158.97	50.3
Wisconsin		$318.92	90.4	$1,513,273	$2,067,886	$435.80	136.6
Wyoming		$534.59	151.5	$272,108	$417,751	$820.73	153.5
U.S. Total		$352.80	100.0	$81,774,070	$81,774,070	$352.80	100.0

NOTE: All per capita amounts are in dollars; total amounts are in thousands of dollars.
*No combined tax base can be reported; see data on separate property tax components.

Table A-23

PROPERTY TAXES—	RESIDENTIAL				FARM			
State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity
Alabama	$36,097,067	$120.30	56.7	$474,100	$11,341	$15.84	81.4	$62,407
Alaska	$9,207,957	$272.38	128.5	$120,938	$191	$2.37	12.2	$1,051
Arizona	$64,574,307	$293.26	138.3	$848,122	$11,466	$21.82	112.2	$63,094
Arkansas	$21,453,615	$122.14	57.6	$281,773	$18,106	$43.19	222.1	$99,633
California	$669,697,157	$356.15	168.0	$8,795,832	$64,198	$14.30	73.6	$353,265
Colorado	$77,307,694	$330.63	155.9	$1,015,363	$15,000	$26.88	138.2	$82,541
Connecticut	$77,173,537	$324.25	152.9	$1,013,601	$1,291	$2.27	11.7	$7,104
Delaware	$11,195,245	$245.06	115.6	$147,039	$1,095	$10.04	51.6	$6,026
Washington, DC	$12,436,455	$260.93	123.1	$163,341	$0	$0.00	0.0	$0
Florida	$221,786,284	$278.33	131.3	$2,912,951	$18,616	$9.79	50.3	$102,439
Georgia	$73,261,019	$170.36	80.3	$962,213	$12,798	$12.47	64.1	$70,424
Hawaii	$35,989,419	$474.11	223.6	$472,687	$2,426	$13.39	68.9	$13,350
Idaho	$14,087,726	$189.38	89.3	$185,029	$11,370	$64.04	329.3	$62,566
Illinois	$152,378,102	$174.55	82.3	$2,001,341	$55,678	$26.72	137.4	$306,382
Indiana	$59,516,215	$142.59	67.2	$781,689	$29,155	$29.27	150.5	$160,433
Iowa	$34,822,623	$157.39	74.2	$457,362	$60,908	$115.33	593.0	$335,161
Kansas	$27,510,998	$150.05	70.8	$361,331	$28,372	$64.84	333.4	$156,124
Kentucky	$33,908,976	$120.63	56.9	$445,362	$14,442	$21.53	110.7	$79,471
Louisiana	$52,385,203	$156.98	74.0	$688,030	$15,412	$19.35	99.5	$84,808
Maine	$18,891,799	$218.42	103.0	$248,126	$992	$4.81	24.7	$5,459
Maryland	$78,022,169	$239.99	113.2	$1,024,747	$6,644	$8.56	44.0	$36,560
Massachusetts	$105,966,660	$242.05	114.2	$1,391,771	$1,075	$1.03	5.3	$5,915
Michigan	$122,683,619	$176.76	83.4	$1,611,332	$13,708	$8.27	42.5	$75,432
Minnesota	$66,419,433	$211.07	99.5	$872,356	$36,389	$48.45	249.1	$200,239
Mississippi	$22,156,582	$113.28	53.4	$291,006	$14,500	$31.06	159.7	$79,790
Missouri	$56,532,301	$150.24	70.9	$742,498	$27,381	$30.49	156.8	$150,671
Montana	$9,535,448	$155.58	73.4	$125,239	$15,773	$107.82	554.4	$86,795
Nebraska	$21,677,899	$179.18	84.5	$284,718	$29,798	$103.19	530.6	$163,971
Nevada	$17,035,589	$255.42	120.5	$223,746	$2,510	$15.77	81.1	$13,812
New Hampshire	$17,962,865	$248.87	117.4	$235,925	$587	$3.41	17.5	$3,230
New Jersey	$143,610,651	$253.96	119.8	$1,886,189	$3,212	$2.38	12.2	$17,675
New Mexico	$18,695,588	$179.63	84.7	$245,549	$10,001	$40.26	207.0	$55,033
New York	$234,948,785	$175.66	82.8	$3,085,828	$7,467	$2.34	12.0	$41,089
North Carolina	$80,479,771	$175.61	82.8	$1,057,025	$14,252	$13.03	67.0	$78,425
North Dakota	$5,557,350	$108.62	51.2	$72,990	$18,181	$148.88	765.5	$100,045
Ohio	$155,843,325	$190.02	89.6	$2,046,853	$23,879	$12.20	62.7	$131,400
Oklahoma	$41,781,429	$170.11	80.2	$548,759	$23,873	$40.72	209.4	$131,367
Oregon	$51,893,222	$255.46	120.5	$681,568	$11,181	$23.06	118.6	$61,526
Pennsylvania	$155,916,565	$172.39	81.3	$2,047,815	$11,722	$5.43	27.9	$64,503
Rhode Island	$13,118,216	$180.79	85.3	$172,295	$224	$1.29	6.7	$1,233
South Carolina	$36,891,354	$150.15	70.8	$484,533	$5,600	$9.55	49.1	$30,815
South Dakota	$7,734,789	$146.38	69.0	$101,589	$12,949	$102.67	527.9	$71,255
Tennessee	$51,919,712	$146.46	69.1	$681,916	$13,025	$15.39	79.2	$71,673
Texas	$215,028,846	$184.24	86.9	$2,824,198	$79,718	$28.62	147.1	$438,668
Utah	$25,414,667	$212.47	100.2	$333,797	$7,257	$25.42	130.7	$39,933
Vermont	$8,662,934	$218.81	103.2	$113,779	$1,328	$14.05	72.3	$7,308
Virginia	$87,105,273	$208.58	98.4	$1,144,045	$10,192	$10.22	52.6	$56,084
Washington	$92,380,450	$283.75	133.8	$1,213,329	$14,474	$18.63	95.8	$79,647
West Virginia	$19,253,324	$128.95	60.8	$252,874	$3,565	$10.00	51.4	$19,617
Wisconsin	$67,419,828	$186.62	88.0	$885,495	$19,850	$23.02	118.4	$109,229
Wyoming	$6,579,992	$169.79	80.1	$86,422	$6,001	$64.88	333.6	$33,022
U.S. Total	$3,741,910,035	$212.03	100.0	$49,146,413	$819,173	$19.45	100.0	$4,507,700

NOTE: All per capita amounts are in dollars; total amounts are in thousands of dollars.
*Tax bases are the estimated market value of residential property in thousands and farm property in millions of dollars.

Table A-24

PROPERTY TAXES—	COMMERCIAL/INDUSTRIAL				PUBLIC UTILITY			
State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity
Alabama	$21,840,857	$64.18	69.4	$252,928	$9,564	$31.29	108.3	$123,315
Alaska	$7,331,920	$191.23	206.9	$84,907	$86	$2.49	8.6	$1,104
Arizona	$16,032,845	$64.20	69.5	$185,668	$5,157	$22.99	79.6	$66,487
Arkansas	$12,837,990	$64.44	69.7	$148,670	$6,218	$34.75	120.3	$80,178
California	$195,255,909	$91.56	99.1	$2,261,160	$35,694	$18.63	64.5	$460,221
Colorado	$31,620,945	$119.24	129.0	$366,186	$6,119	$25.69	88.9	$78,898
Connecticut	$29,840,360	$110.55	119.6	$345,566	$6,874	$28.35	98.1	$88,626
Delaware	$7,867,162	$151.84	164.3	$91,106	$1,794	$38.54	133.4	$23,125
Washington, DC	$4,829,689	$89.35	96.7	$55,930	$1,696	$34.93	120.9	$21,864
Florida	$54,033,553	$59.79	64.7	$625,735	$24,204	$29.82	103.2	$312,082
Georgia	$36,482,325	$74.80	80.9	$422,483	$15,430	$35.23	121.9	$198,952
Hawaii	$5,036,218	$58.50	63.3	$58,322	$1,781	$23.03	79.7	$22,965
Idaho	$4,881,488	$57.86	62.6	$56,530	$1,747	$23.06	79.8	$22,528
Illinois	$95,568,395	$96.52	104.4	$1,106,730	$29,603	$33.29	115.2	$381,697
Indiana	$43,861,033	$92.65	100.3	$507,933	$15,757	$37.06	128.3	$203,164
Iowa	$17,816,033	$71.00	76.8	$206,319	$6,661	$29.55	102.3	$85,887
Kansas	$20,399,936	$98.11	106.2	$236,241	$7,402	$39.64	137.2	$95,443
Kentucky	$26,755,986	$83.92	90.8	$309,848	$7,428	$25.94	89.8	$95,768
Louisiana	$54,273,522	$143.40	155.2	$628,514	$12,954	$38.11	131.9	$167,027
Maine	$6,063,053	$61.81	66.9	$70,213	$2,265	$25.71	89.0	$29,210
Maryland	$24,179,695	$65.58	71.0	$280,013	$10,217	$30.85	106.8	$131,736
Massachusetts	$42,711,818	$86.02	93.1	$494,624	$11,334	$25.41	88.0	$146,133
Michigan	$76,349,425	$96.99	104.9	$884,164	$22,375	$31.65	109.5	$288,498
Minnesota	$30,939,011	$86.69	93.8	$358,289	$8,130	$25.36	87.8	$104,825
Mississippi	$14,019,881	$63.20	68.4	$162,357	$5,725	$28.73	99.4	$73,820
Missouri	$34,126,252	$79.97	86.5	$395,199	$11,294	$29.46	102.0	$145,615
Montana	$5,539,919	$79.70	86.2	$64,155	$2,191	$35.09	121.4	$28,251
Nebraska	$9,423,970	$68.68	74.3	$109,134	$1,422	$11.54	39.9	$18,337
Nevada	$4,042,503	$53.44	57.8	$46,814	$2,720	$40.03	138.5	$35,066
New Hampshire	$6,068,983	$74.14	80.2	$70,282	$1,739	$23.66	81.9	$22,426
New Jersey	$65,262,163	$101.76	110.1	$755,768	$16,481	$28.61	99.0	$212,498
New Mexico	$9,753,105	$82.62	89.4	$112,946	$5,346	$50.43	174.5	$68,932
New York	$141,026,809	$92.97	100.6	$1,633,161	$28,224	$20.72	71.7	$363,911
North Carolina	$41,570,108	$79.98	86.5	$481,403	$14,007	$30.00	103.8	$180,597
North Dakota	$5,045,057	$86.94	94.1	$58,424	$962	$18.45	63.9	$12,400
Ohio	$89,852,286	$96.60	104.5	$1,040,534	$26,408	$31.61	109.4	$340,493
Oklahoma	$46,024,912	$165.22	178.8	$532,991	$10,306	$41.19	142.6	$132,887
Oregon	$17,841,049	$77.44	83.8	$206,608	$4,859	$23.48	81.3	$62,653
Pennsylvania	$95,600,002	$93.20	100.8	$1,107,096	$31,627	$34.33	118.8	$407,792
Rhode Island	$6,170,282	$74.98	81.1	$71,455	$1,024	$13.85	47.9	$13,200
South Carolina	$17,921,770	$64.31	69.6	$207,543	$8,341	$33.33	115.3	$107,543
South Dakota	$2,854,592	$47.63	51.5	$33,058	$1,040	$19.33	66.9	$13,415
Tennessee	$30,485,719	$75.82	82.0	$353,040	$3,846	$10.65	36.9	$49,595
Texas	$200,508,425	$151.48	163.9	$2,321,987	$46,326	$38.97	134.8	$597,307
Utah	$10,412,835	$76.76	83.1	$120,586	$2,952	$24.23	83.8	$38,061
Vermont	$2,783,259	$61.98	67.1	$32,232	$911	$22.58	78.1	$11,743
Virginia	$36,478,741	$77.02	83.3	$422,442	$11,329	$26.63	92.2	$146,075
Washington	$29,529,067	$79.97	86.5	$341,961	$5,421	$16.35	56.6	$69,893
West Virginia	$16,921,128	$99.93	108.1	$195,955	$11,734	$77.15	267.0	$151,294
Wisconsin	$34,288,426	$83.68	90.5	$397,077	$9,421	$25.60	88.6	$121,472
Wyoming	$9,486,162	$215.82	233.5	$109,854	$3,320	$84.10	291.1	$42,809
U.S. Total	$1,849,846,573	$92.42	100.0	$21,422,143	$519,465	$28.90	100.0	$6,697,814

NOTE: All per capita amounts are in dollars; total amounts are in thousands of dollars.
*Tax bases are the net book value of commercial/industrial property in thousands and public utility property in millions of dollars.

Table A-25

ESTATE AND GIFT TAXES

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama	$54,619	$5.26	51.5	$20,723	$9,629	$2.44	46.5
Alaska	$3,836	$3.28	32.1	$1,455	$334	$0.75	22.9
Arizona	$71,302	$9.35	91.7	$27,053	$11,958	$4.13	44.2
Arkansas	$36,620	$6.02	59.0	$13,894	$4,389	$1.90	31.6
California	$969,778	$14.90	146.1	$367,942	$461,664	$18.69	125.5
Colorado	$64,574	$7.98	78.2	$24,500	$12,978	$4.23	53.0
Connecticut	$111,459	$13.53	132.6	$42,288	$79,205	$25.34	187.3
Delaware	$20,707	$13.09	128.4	$7,856	$8,233	$13.72	104.8
Washington, DC	$19,606	$11.88	116.5	$7,439	$14,280	$22.81	192.0
Florida	$392,976	$14.25	139.7	$149,098	$76,473	$7.31	51.3
Georgia	$78,601	$5.28	51.8	$29,822	$12,794	$2.27	42.9
Hawaii	$24,150	$9.19	90.1	$9,163	$5,105	$5.12	55.7
Idaho	$15,923	$6.18	60.6	$6,041	$3,480	$3.56	57.6
Illinois	$373,776	$12.37	121.3	$141,814	$158,244	$13.80	111.6
Indiana	$106,502	$7.37	72.3	$40,408	$41,046	$7.49	101.6
Iowa	$86,658	$11.31	110.9	$32,879	$79,841	$27.47	242.8
Kansas	$80,847	$12.74	124.9	$30,674	$31,554	$13.10	102.9
Kentucky	$55,721	$5.73	56.1	$21,141	$29,605	$8.02	140.0
Louisiana	$92,788	$8.03	78.7	$35,205	$27,156	$6.20	77.1
Maine	$18,136	$6.06	59.4	$6,881	$17,073	$15.03	248.1
Maryland	$111,101	$9.87	96.8	$42,153	$23,613	$5.53	56.0
Massachusetts	$174,807	$11.53	113.1	$66,323	$99,354	$17.28	149.8
Michigan	$151,008	$6.28	61.6	$57,294	$58,001	$6.36	101.2
Minnesota	$93,922	$8.62	84.5	$35,635	$24,567	$5.94	68.9
Mississippi	$28,799	$4.25	41.7	$10,927	$6,586	$2.56	60.3
Missouri	$134,813	$10.35	101.5	$51,149	$36,290	$7.34	70.9
Montana	$16,303	$7.68	75.3	$6,185	$7,679	$9.54	124.1
Nebraska	$49,346	$11.78	115.5	$18,722	$10,359	$6.52	55.3
Nevada	$68,785	$29.79	292.1	$26,098	$0	$0.00	0.0
New Hampshire	$11,807	$4.73	46.3	$4,480	$9,478	$10.00	211.6
New Jersey	$164,799	$8.42	82.5	$62,526	$126,762	$17.07	202.7
New Mexico	$21,410	$5.94	58.3	$8,123	$3,701	$2.71	45.6
New York	$770,665	$16.64	163.2	$292,397	$145,975	$8.31	49.9
North Carolina	$90,612	$5.71	56.0	$34,379	$45,335	$7.53	131.9
North Dakota	$14,386	$8.12	79.6	$5,458	$3,113	$4.63	57.0
Ohio	$227,633	$8.02	78.6	$86,366	$49,056	$4.55	56.8
Oklahoma	$100,308	$11.80	115.7	$38,058	$41,346	$12.82	108.6
Oregon	$47,554	$6.76	66.3	$18,042	$42,215	$15.82	234.0
Pennsylvania	$248,543	$7.94	77.8	$94,299	$218,418	$18.39	231.6
Rhode Island	$13,455	$5.36	52.5	$5,105	$9,068	$9.52	177.6
South Carolina	$38,460	$4.52	44.3	$14,592	$13,347	$4.14	91.5
South Dakota	$11,960	$6.54	64.1	$4,538	$8,134	$11.72	179.3
Tennessee	$75,646	$6.16	60.4	$28,701	$29,237	$6.28	101.9
Texas	$546,616	$13.53	132.6	$207,391	$107,848	$7.04	52.0
Utah	$23,383	$5.65	55.4	$8,872	$4,513	$2.87	50.9
Vermont	$9,178	$6.70	65.6	$3,482	$1,440	$2.77	41.4
Virginia	$112,398	$7.77	76.2	$42,645	$21,755	$3.97	51.0
Washington	$86,643	$7.69	75.4	$32,873	$56,190	$13.14	170.9
West Virginia	$20,193	$3.91	38.3	$7,661	$14,108	$7.19	184.1
Wisconsin	$74,209	$5.93	58.2	$28,156	$59,482	$12.54	211.3
Wyoming	$14,287	$10.65	104.4	$5,421	$2,312	$4.54	42.7
U.S. Total	$6,231,608	$10.20	100.0	$2,364,323	$2,364,323	$10.20	100.0

NOTE: All per capita amounts are in dollars; total amounts are in thousands of dollars.
*Tax base is federal estate and gift tax liability in thousands of dollars.

Table A-26

TOTAL SEVERANCE TAXES

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama		$24.59	65.6	$96,901	$61,720	$15.66	63.7
Alaska		$1,925.00	5139.2	$854,701	$2,383,172	$5,367.50	278.8
Arizona		$9.81	26.2	$28,364	$0	$0.00	0.0
Arkansas		$23.57	62.9	$54,386	$26,816	$11.62	49.3
California		$27.45	73.3	$677,951	$5,303	$0.21	0.8
Colorado		$40.02	106.9	$122,914	$49,184	$16.02	40.0
Connecticut		$0.23	0.6	$732	$0	$0.00	0.0
Delaware		$0.07	0.2	$42	$0	$0.00	0.0
Washington, DC		$0.00	0.0	$0	$0	$0.00	0.0
Florida		$7.25	19.4	$75,916	$157,633	$15.06	207.6
Georgia		$1.66	4.4	$9,370	$0	$0.00	0.0
Hawaii		$0.61	1.6	$612	$0	$0.00	0.0
Idaho		$4.01	10.7	$3,917	$2,378	$2.43	60.7
Illinois		$10.05	26.8	$115,241	$0	$0.00	0.0
Indiana		$6.84	18.3	$37,477	$1,780	$0.32	4.7
Iowa		$1.10	2.9	$3,210	$0	$0.00	0.0
Kansas		$81.61	217.9	$196,514	$1,013	$0.42	0.5
Kentucky		$41.79	111.6	$154,303	$256,838	$69.57	166.5
Louisiana		$192.02	512.6	$841,624	$974,629	$222.37	115.8
Maine		$0.41	1.1	$462	$0	$0.00	0.0
Maryland		$1.35	3.6	$5,779	$0	$0.00	0.0
Massachusetts		$0.20	0.5	$1,165	$0	$0.00	0.0
Michigan		$12.53	33.4	$114,188	$81,496	$8.94	71.4
Minnesota		$3.51	9.4	$14,487	$118,609	$28.70	818.7
Mississippi		$49.62	132.5	$127,485	$114,599	$44.61	89.9
Missouri		$2.83	7.5	$13,975	$0	$0.00	0.0
Montana		$107.98	288.3	$86,925	$149,361	$185.54	171.8
Nebraska		$9.87	26.4	$15,689	$6,010	$3.78	38.3
Nevada		$9.34	24.9	$8,179	$0	$0.00	0.0
New Hampshire		$0.32	0.9	$304	$0	$0.00	0.0
New Jersey		$0.23	0.6	$1,728	$0	$0.00	0.0
New Mexico		$248.57	663.6	$339,797	$378,635	$276.98	111.4
New York		$0.70	1.9	$12,358	$0	$0.00	0.0
North Carolina		$0.56	1.5	$3,357	$0	$0.00	0.0
North Dakota		$172.03	459.3	$115,601	$186,685	$277.81	161.5
Ohio		$8.85	23.6	$95,379	$4,033	$0.37	4.2
Oklahoma		$220.72	589.2	$712,030	$742,701	$230.22	104.3
Oregon		$0.53	1.4	$1,408	$0	$0.00	0.0
Pennsylvania		$9.81	26.2	$116,531	$0	$0.00	0.0
Rhode Island		$0.07	0.2	$67	$0	$0.00	0.0
South Carolina		$0.79	2.1	$2,538	$0	$0.00	0.0
South Dakota		$6.84	18.2	$4,744	$9,299	$13.40	196.0
Tennessee		$3.05	8.1	$14,205	$2,512	$0.54	17.7
Texas		$190.79	509.3	$2,924,554	$2,378,601	$155.17	81.3
Utah		$51.07	136.3	$80,224	$22,295	$14.19	27.8
Vermont		$1.26	3.4	$654	$0	$0.00	0.0
Virginia		$8.09	21.6	$44,395	$0	$0.00	0.0
Washington		$1.00	2.7	$4,269	$0	$0.00	0.0
West Virginia		$92.03	245.7	$180,463	$176,606	$90.06	97.9
Wisconsin		$0.31	0.8	$1,465	$837	$0.18	57.1
Wyoming		$714.17	1906.6	$363,513	$389,361	$764.95	107.1
U.S. Total		$37.46	100.0	$8,682,106	$8,682,106	$37.46	100.0

NOTE: All per capita amounts are in dollars; total amounts are in thousands of dollars.
*No combined tax base can be reported; see data on separate severance taxes.

Table A-27

SEVERANCE TAXES—OIL AND GAS TAXES

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama	$886,202	$15.26	45.6	$60,142	$57,873	$14.68	96.2
Alaska	$12,566,441	$1,920.77	5739.7	$852,822	$2,383,172	$5,367.50	279.4
Arizona	$10,753	$0.25	0.8	$730	$0	$0.00	0.0
Arkansas	$749,726	$22.05	65.9	$50,880	$25,958	$11.25	51.0
California	$9,679,672	$26.60	79.5	$656,911	$5,303	$0.21	0.8
Colorado	$1,514,876	$33.48	100.0	$102,807	$34,391	$11.20	33.5
Connecticut	$0	$0.00	0.0	$0	$0	$0.00	0.0
Delaware	$0	$0.00	0.0	$0	$0	$0.00	0.0
Washington, DC	$0	$0.00	0.0	$0	$0	$0.00	0.0
Florida	$883,375	$5.73	17.1	$59,950	$79,388	$7.59	132.4
Georgia	$0	$0.00	0.0	$0	$0	$0.00	0.0
Hawaii	$0	$0.00	0.0	$0	$0	$0.00	0.0
Idaho	$0	$0.00	0.0	$0	$0	$0.00	0.0
Illinois	$881,173	$5.22	15.6	$59,801	$0	$0.00	0.0
Indiana	$176,485	$2.18	6.5	$11,977	$1,780	$0.32	14.9
Iowa	$0	$0.00	0.0	$0	$0	$0.00	0.0
Kansas	$2,830,514	$79.77	238.4	$192,093	$1,013	$0.42	0.5
Kentucky	$311,279	$5.72	17.1	$21,125	$13,740	$3.72	65.0
Louisiana	$12,321,123	$190.78	570.1	$836,173	$971,678	$221.69	116.2
Maine	$0	$0.00	0.0	$0	$0	$0.00	0.0
Maryland	$28	$0.00	0.0	$2	$0	$0.00	0.0
Massachusetts	$0	$0.00	0.0	$0	$0	$0.00	0.0
Michigan	$1,483,376	$11.04	33.0	$100,669	$81,496	$8.94	81.0
Minnesota	$0	$0.00	0.0	$0	$0	$0.00	0.0
Mississippi	$1,864,527	$49.26	147.2	$126,536	$114,599	$44.61	90.6
Missouri	$6,313	$0.09	0.3	$428	$0	$0.00	0.0
Montana	$1,068,045	$90.04	269.1	$72,483	$59,553	$73.98	82.2
Nebraska	$215,880	$9.22	27.6	$14,651	$6,010	$3.78	41.0
Nevada	$19,389	$1.50	4.5	$1,316	$0	$0.00	0.0
New Hampshire	$0	$0.00	0.0	$0	$0	$0.00	0.0
New Jersey	$0	$0.00	0.0	$0	$0	$0.00	0.0
New Mexico	$4,700,726	$233.37	697.4	$319,015	$353,248	$258.41	110.7
New York	$85,879	$0.33	1.0	$5,828	$0	$0.00	0.0
North Carolina	$0	$0.00	0.0	$0	$0	$0.00	0.0
North Dakota	$1,631,253	$164.74	492.3	$110,705	$169,225	$251.82	152.9
Ohio	$820,361	$5.17	15.4	$55,674	$1,750	$0.16	3.1
Oklahoma	$10,382,304	$218.41	652.7	$704,595	$742,701	$230.22	105.4
Oregon	$10	$0.00	0.0	$1	$0	$0.00	0.0
Pennsylvania	$474,550	$2.71	8.1	$32,205	$0	$0.00	0.0
Rhode Island	$0	$0.00	0.0	$0	$0	$0.00	0.0
South Carolina	$0	$0.00	0.0	$0	$0	$0.00	0.0
South Dakota	$43,809	$4.28	12.8	$2,973	$859	$1.24	28.9
Tennessee	$44,733	$0.65	1.9	$3,036	$521	$0.11	17.2
Texas	$42,611,540	$188.65	563.7	$2,891,833	$2,373,847	$154.86	82.1
Utah	$819,451	$35.40	105.8	$55,612	$18,040	$11.48	32.4
Vermont	$0	$0.00	0.0	$0	$0	$0.00	0.0
Virginia	$26,913	$0.33	1.0	$1,826	$0	$0.00	0.0
Washington	$0	$0.00	0.0	$0	$0	$0.00	0.0
West Virginia	$584,790	$20.24	60.5	$39,687	$0	$0.00	0.0
Wisconsin	$0	$0.00	0.0	$0	$0	$0.00	0.0
Wyoming	$4,599,424	$613.24	1832.5	$312,140	$260,483	$511.75	83.5
U.S. Total	$114,294,920	$33.46	100.0	$7,756,628	$7,756,628	$33.46	100.0

NOTE: All per capita amounts are in dollars; total amounts are in thousands of dollars.
*Tax base is the value of oil and gas production in thousands of dollars.

Table A-28

SEVERANCE TAXES—COAL SEVERANCE TAXES

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama	$1,133,750	$8.34	293.9	$32,852	$3,847	$0.98	11.7
Alaska	$13,986	$0.91	32.2	$405	$0	$0.00	0.0
Arizona	$207,592	$2.08	73.3	$6,015	$0	$0.00	0.0
Arkansas	$5,510	$0.07	2.4	$160	$0	$0.00	0.0
California	$0	$0.00	0.0	$0	$0	$0.00	0.0
Colorado	$411,541	$3.88	136.9	$11,925	$11,736	$3.82	98.4
Connecticut	$0	$0.00	0.0	$0	$0	$0.00	0.0
Delaware	$0	$0.00	0.0	$0	$0	$0.00	0.0
Washington, DC	$0	$0.00	0.0	$0	$0	$0.00	0.0
Florida	$0	$0.00	0.0	$0	$0	$0.00	0.0
Georgia	$0	$0.00	0.0	$0	$0	$0.00	0.0
Hawaii	$0	$0.00	0.0	$0	$0	$0.00	0.0
Idaho	$0	$0.00	0.0	$0	$0	$0.00	0.0
Illinois	$1,737,870	$4.39	154.9	$50,357	$0	$0.00	0.0
Indiana	$783,216	$4.14	146.0	$22,695	$0	$0.00	0.0
Iowa	$12,301	$0.12	4.3	$356	$0	$0.00	0.0
Kansas	$37,281	$0.45	15.8	$1,080	$0	$0.00	0.0
Kentucky	$4,502,989	$35.34	1246.2	$130,480	$237,882	$64.43	182.3
Louisiana	$0	$0.00	0.0	$0	$0	$0.00	0.0
Maine	$0	$0.00	0.0	$0	$0	$0.00	0.0
Maryland	$122,142	$0.83	29.2	$3,539	$0	$0.00	0.0
Massachusetts	$0	$0.00	0.0	$0	$0	$0.00	0.0
Michigan	$0	$0.00	0.0	$0	$0	$0.00	0.0
Minnesota	$0	$0.00	0.0	$0	$0	$0.00	0.0
Mississippi	$0	$0.00	0.0	$0	$0	$0.00	0.0
Missouri	$137,028	$0.80	28.3	$3,971	$0	$0.00	0.0
Montana	$378,359	$13.62	480.2	$10,963	$87,189	$108.31	795.3
Nebraska	$0	$0.00	0.0	$0	$0	$0.00	0.0
Nevada	$0	$0.00	0.0	$0	$0	$0.00	0.0
New Hampshire	$0	$0.00	0.0	$0	$0	$0.00	0.0
New Jersey	$0	$0.00	0.0	$0	$0	$0.00	0.0
New Mexico	$382,649	$8.11	286.0	$11,088	$0	$0.00	0.0
New York	$0	$0.00	0.0	$0	$0	$0.00	0.0
North Carolina	$0	$0.00	0.0	$0	$0	$0.00	0.0
North Dakota	$163,131	$7.03	248.0	$4,727	$17,460	$25.98	369.4
Ohio	$1,167,508	$3.14	110.7	$33,830	$1,495	$0.14	4.4
Oklahoma	$155,216	$1.39	49.2	$4,498	$0	$0.00	0.0
Oregon	$0	$0.00	0.0	$0	$0	$0.00	0.0
Pennsylvania	$2,638,785	$6.44	227.0	$76,462	$0	$0.00	0.0
Rhode Island	$0	$0.00	0.0	$0	$0	$0.00	0.0
South Carolina	$0	$0.00	0.0	$0	$0	$0.00	0.0
South Dakota	$0	$0.00	0.0	$0	$0	$0.00	0.0
Tennessee	$214,894	$1.34	47.2	$6,227	$1,991	$0.43	32.0
Texas	$352,706	$0.67	23.5	$10,220	$0	$0.00	0.0
Utah	$500,993	$9.24	325.8	$14,517	$0	$0.00	0.0
Vermont	$0	$0.00	0.0	$0	$0	$0.00	0.0
Virginia	$1,350,581	$7.13	251.6	$39,135	$0	$0.00	0.0
Washington	$69,863	$0.47	16.7	$2,024	$0	$0.00	0.0
West Virginia	$4,824,350	$71.29	2513.6	$139,792	$176,606	$90.06	126.3
Wisconsin	$0	$0.00	0.0	$0	$0	$0.00	0.0
Wyoming	$1,381,590	$78.65	2773.3	$40,033	$119,144	$234.07	297.6
U.S. Total	$22,685,830	$2.84	100.0	$657,350	$657,350	$2.84	100.0

NOTE: All per capita amounts are in dollars; total amounts are in thousands of dollars.
*Tax base is the value of coal production in thousands of dollars.

Table A-29

SEVERANCE TAXES—NONFUEL MINERAL SEVERANCE TAXES

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama	$299,409	$0.99	85.7	$3,907	$0	$0.00	0.0
Alaska	$112,911	$3.32	286.9	$1,474	$0	$0.00	0.0
Arizona	$1,656,568	$7.48	646.2	$21,619	$0	$0.00	0.0
Arkansas	$256,389	$1.45	125.4	$3,346	$858	$0.37	25.6
California	$1,612,193	$0.85	73.6	$21,040	$0	$0.00	0.0
Colorado	$626,995	$2.66	230.3	$8,182	$3,057	$1.00	37.4
Connecticut	$56,076	$0.23	20.2	$732	$0	$0.00	0.0
Delaware	$3,197	$0.07	6.0	$42	$0	$0.00	0.0
Washington, DC	$0	$0.00	0.0	$0	$0	$0.00	0.0
Florida	$1,223,398	$1.53	131.9	$15,966	$78,245	$7.48	490.1
Georgia	$717,973	$1.66	143.4	$9,370	$0	$0.00	0.0
Hawaii	$46,889	$0.61	53.1	$612	$0	$0.00	0.0
Idaho	$300,180	$4.01	346.6	$3,917	$2,378	$2.43	60.7
Illinois	$389,594	$0.44	38.3	$5,084	$0	$0.00	0.0
Indiana	$215,004	$0.51	44.2	$2,806	$0	$0.00	0.0
Iowa	$218,637	$0.98	84.9	$2,853	$0	$0.00	0.0
Kansas	$256,016	$1.39	119.9	$3,341	$0	$0.00	0.0
Kentucky	$206,947	$0.73	63.2	$2,701	$5,216	$1.41	193.1
Louisiana	$417,667	$1.24	107.5	$5,451	$2,951	$0.67	54.1
Maine	$35,439	$0.41	35.2	$462	$0	$0.00	0.0
Maryland	$171,457	$0.52	45.3	$2,238	$0	$0.00	0.0
Massachusetts	$89,302	$0.20	17.5	$1,165	$0	$0.00	0.0
Michigan	$1,035,895	$1.48	128.2	$13,519	$0	$0.00	0.0
Minnesota	$1,110,126	$3.51	303.0	$14,487	$118,609	$28.70	818.7
Mississippi	$72,685	$0.37	31.9	$949	$0	$0.00	0.0
Missouri	$733,774	$1.94	167.5	$9,576	$0	$0.00	0.0
Montana	$266,594	$4.32	373.6	$3,479	$2,619	$3.25	75.3
Nebraska	$79,557	$0.65	56.5	$1,038	$0	$0.00	0.0
Nevada	$525,900	$7.83	677.3	$6,863	$0	$0.00	0.0
New Hampshire	$23,294	$0.32	27.7	$304	$0	$0.00	0.0
New Jersey	$132,410	$0.23	20.1	$1,728	$0	$0.00	0.0
New Mexico	$742,887	$7.09	613.1	$9,695	$25,387	$18.57	261.9
New York	$500,353	$0.37	32.1	$6,530	$0	$0.00	0.0
North Carolina	$257,258	$0.56	48.2	$3,357	$0	$0.00	0.0
North Dakota	$12,977	$0.25	21.8	$169	$0	$0.00	0.0
Ohio	$450,229	$0.55	47.2	$5,876	$788	$0.07	13.4
Oklahoma	$225,044	$0.91	78.7	$2,937	$0	$0.00	0.0
Oregon	$107,843	$0.53	45.6	$1,407	$0	$0.00	0.0
Pennsylvania	$602,650	$0.66	57.2	$7,865	$0	$0.00	0.0
Rhode Island	$5,138	$0.07	6.1	$67	$0	$0.00	0.0
South Carolina	$194,473	$0.79	68.0	$2,538	$0	$0.00	0.0
South Dakota	$135,673	$2.55	220.5	$1,771	$8,440	$12.16	476.7
Tennessee	$378,752	$1.06	91.8	$4,943	$0	$0.00	0.0
Texas	$1,724,145	$1.47	126.9	$22,501	$4,754	$0.31	21.1
Utah	$773,576	$6.43	555.5	$10,095	$4,255	$2.71	42.1
Vermont	$50,150	$1.26	108.8	$654	$0	$0.00	0.0
Virginia	$263,183	$0.63	54.1	$3,435	$0	$0.00	0.0
Washington	$172,028	$0.53	45.4	$2,245	$0	$0.00	0.0
West Virginia	$75,613	$0.50	43.5	$987	$0	$0.00	0.0
Wisconsin	$112,294	$0.31	26.7	$1,465	$837	$0.18	57.1
Wyoming	$868,967	$22.28	1926.0	$11,340	$9,734	$19.12	85.8
U.S. Total	$20,545,708	$1.16	100.0	$268,128	$268,128	$1.16	100.0

NOTE: All per capita amounts are in dollars; total amounts are in thousands of dollars.
*Tax base is the value of nonfuel mineral production in thousands of dollars.

Appendix B

STATE-BY-STATE GRAPHS

This appendix contains a set of graphs that present the RTS data on a state-by-state basis. The graphs show RTS data both longitudinally (over time) and in detail for 1982. The graphs make it easy to visualize a state's fiscal position and also facilitate interstate comparisons.

The top graph on each page records the total tax capacity and tax effort indices for each state for selected years between 1975 and 1982. These graphs show trends in each state's capacity and effort indices and illustrate the relative positions of the tax capacity and tax effort indices at various points over the 1975-82 period.

Whereas the top graph on each page shows the RTS data over time, the bottom graph represents a snapshot in time. The bottom graph presents detailed 1982 data for each state for seven selected tax bases. State tax capacity per capita, state tax revenue per capita, and the U.S. average tax capacity per capita are shown for each of the following bases:

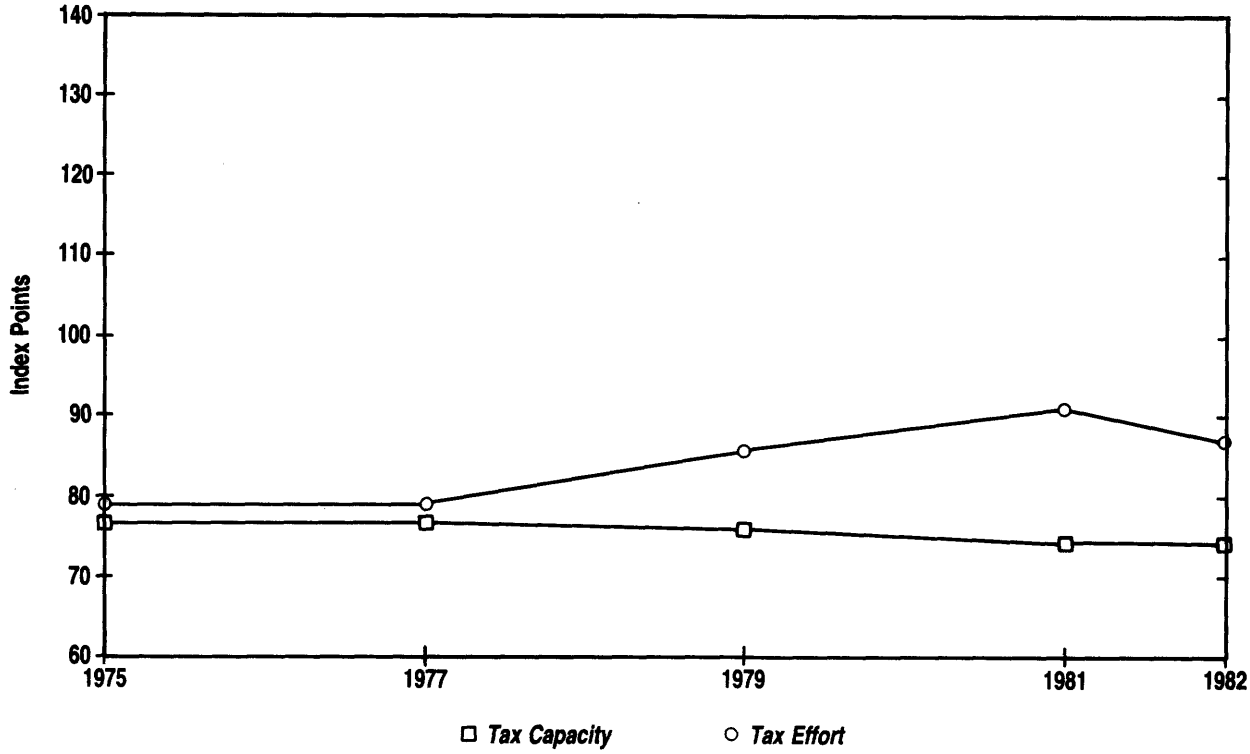
general sales tax,
total selective sales taxes,
total license taxes,
personal income tax,
corporate net income tax,
total property taxes, and
total severance taxes.

The bottom graph shows directly how a state is under or over-utilizing a particular tax source relative to other states. If the first bar (capacity) exceeds the second bar (revenue) for a particular tax, then the state is raising less revenue from that tax source than the average state would raise given the same tax base. Conversely, if the revenue bar exceeds the capacity bar, the state is taxing that base more heavily than average.

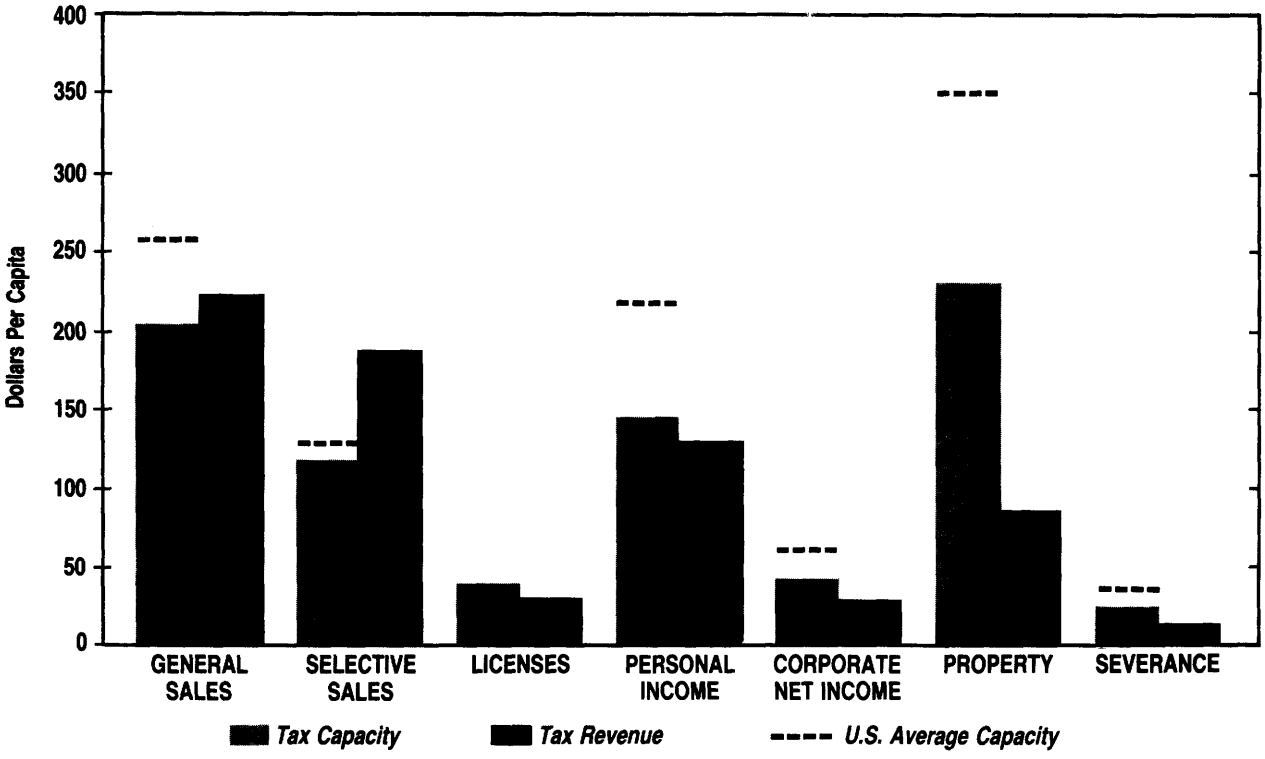
The lower graphs also can be interpreted to show how a state's tax mix compares to that of other states. For example, if a state's revenue exceeds its capacity for the general sales tax and the income tax but falls below its capacity for the property tax, then that state has a tax mix that emphasizes the sales and income taxes and de-emphasizes the property tax. The extent to which revenue exceeds capacity (or vice versa) provides a measure of the burden a state places on one tax in relation to another and in relation to other states.

Alabama

Total Tax Capacity and Tax Effort
1975-1982

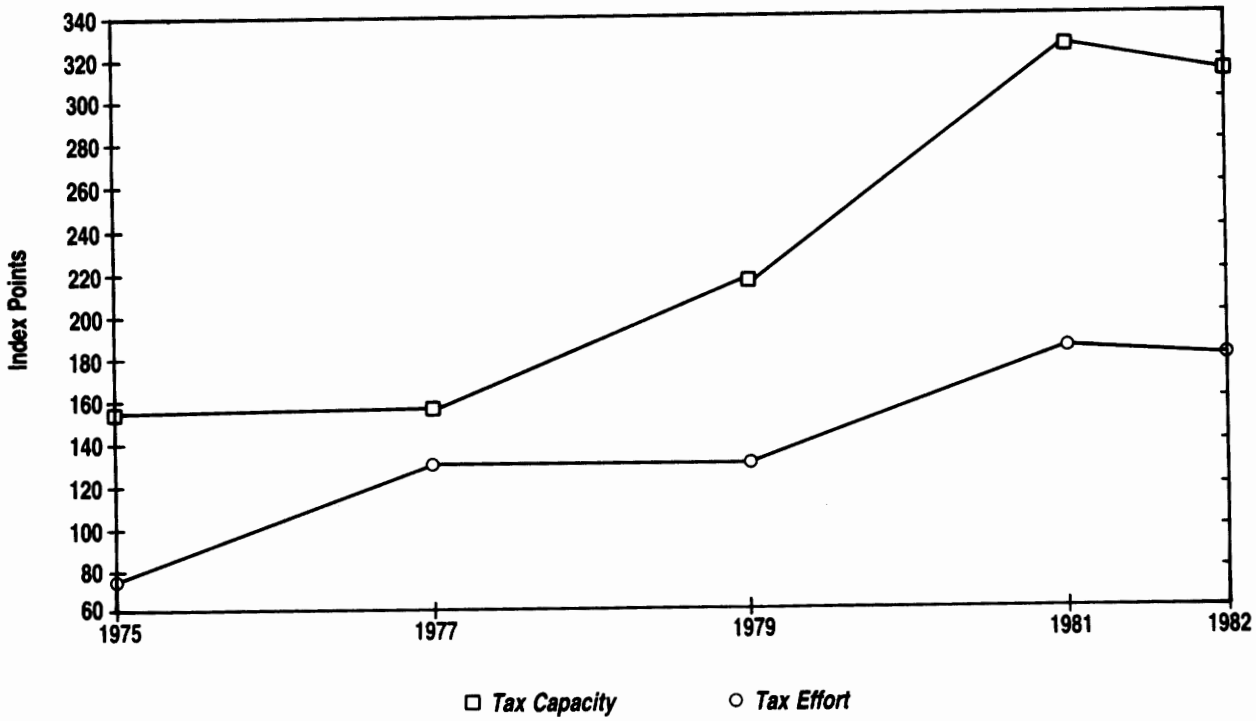


1982 Tax Capacity and Tax Revenue
Selected Tax Bases

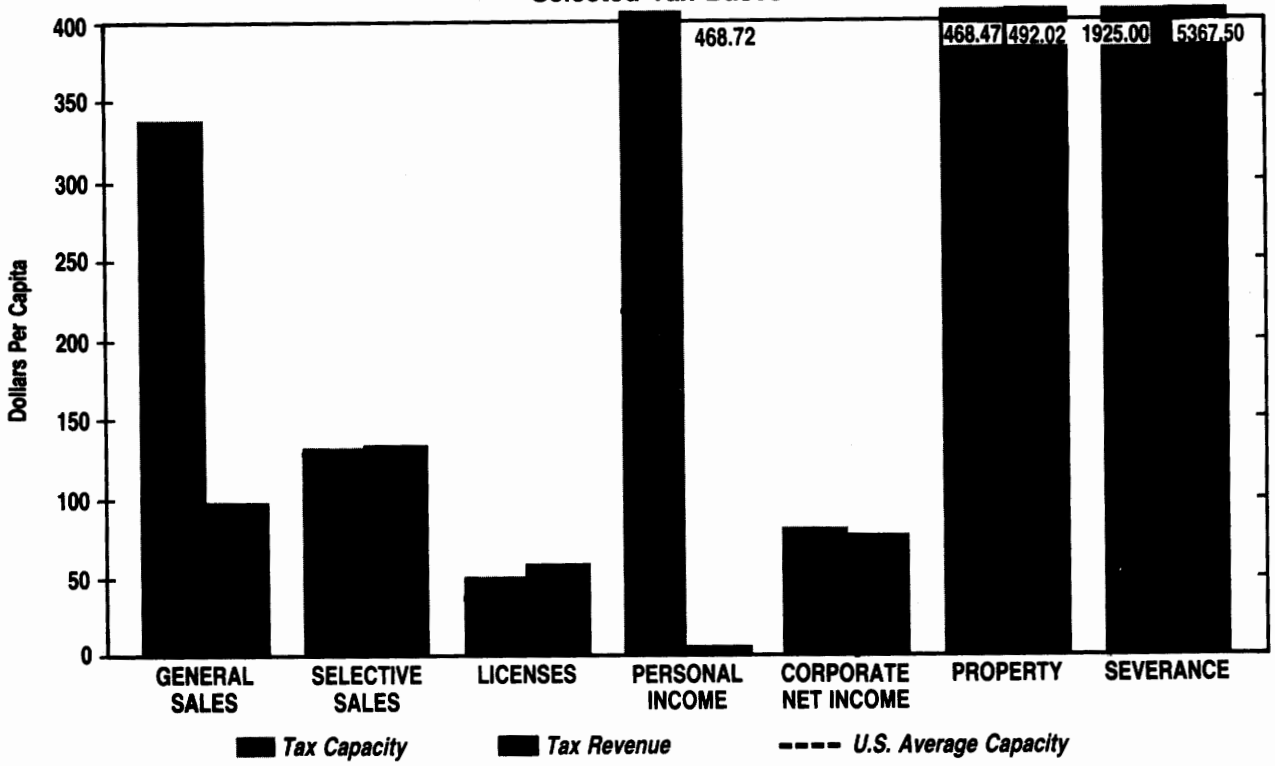


Alaska

Total Tax Capacity and Tax Effort
1975-1982

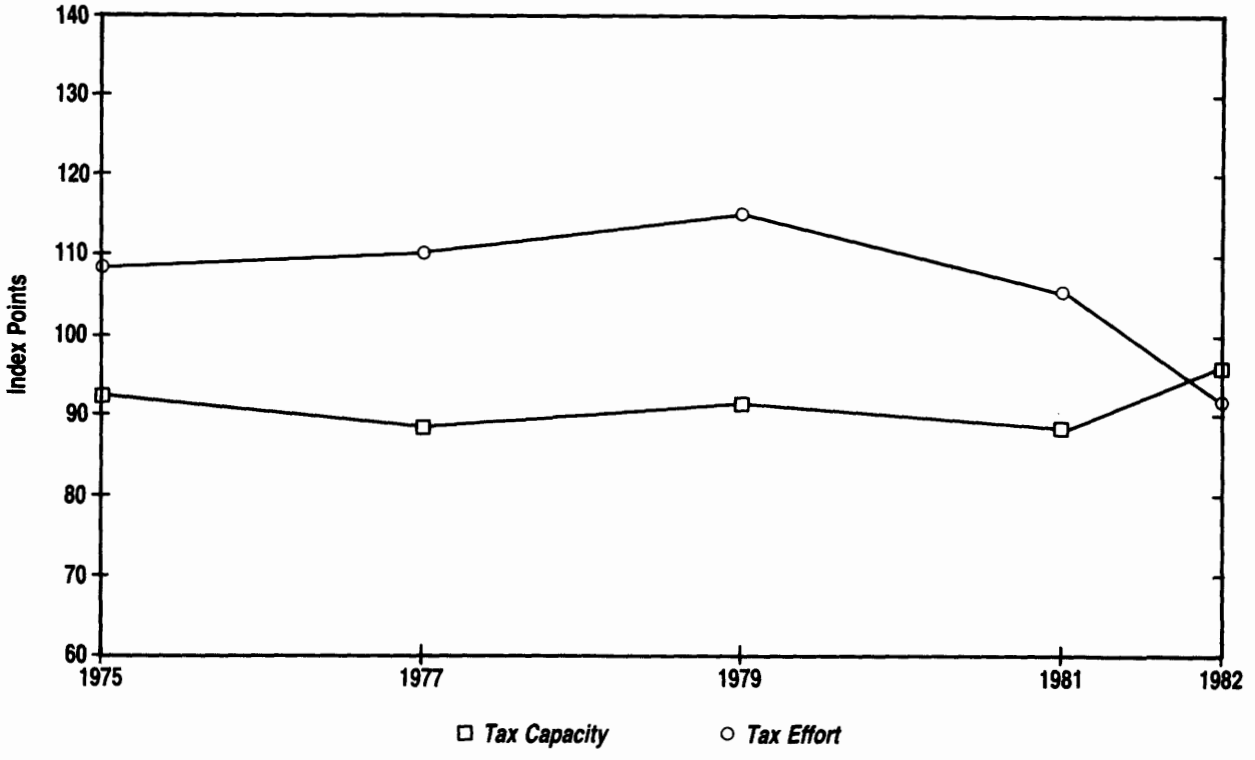


1982 Tax Capacity and Tax Revenue
Selected Tax Bases

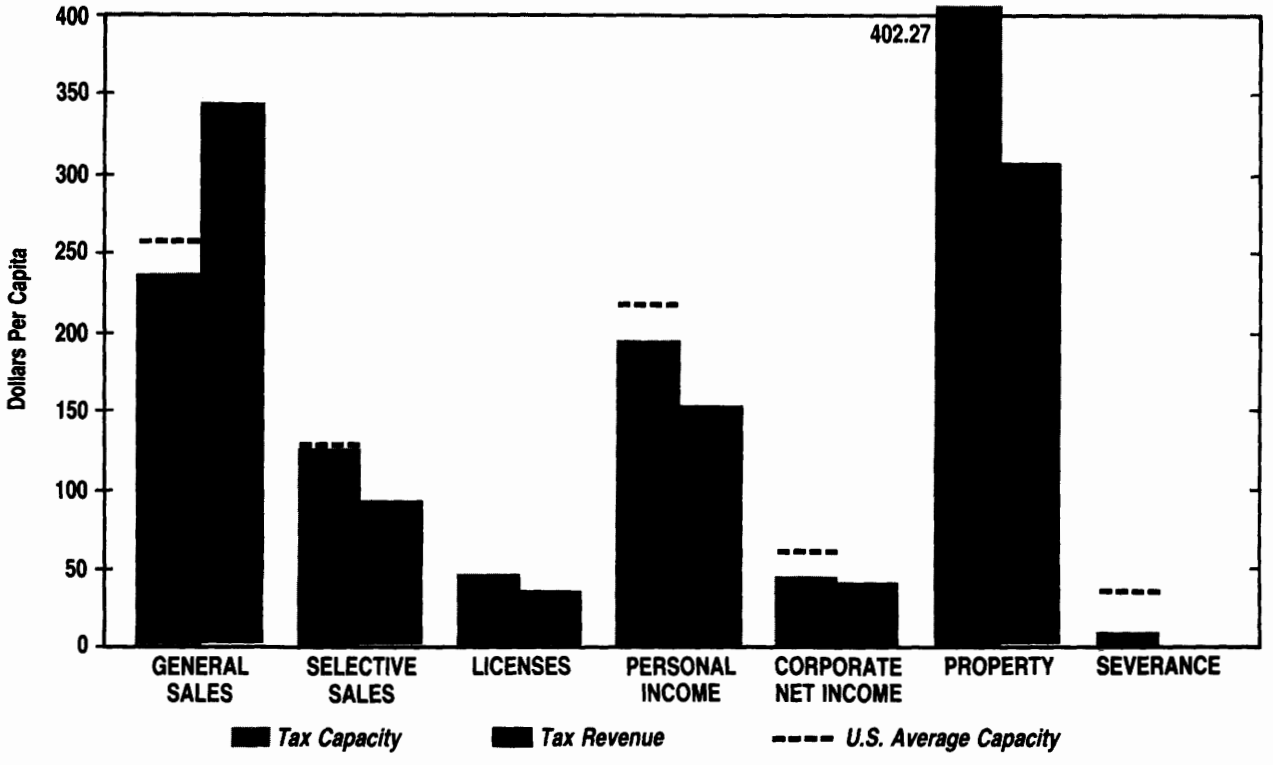


Arizona

Total Tax Capacity and Tax Effort
1975-1982

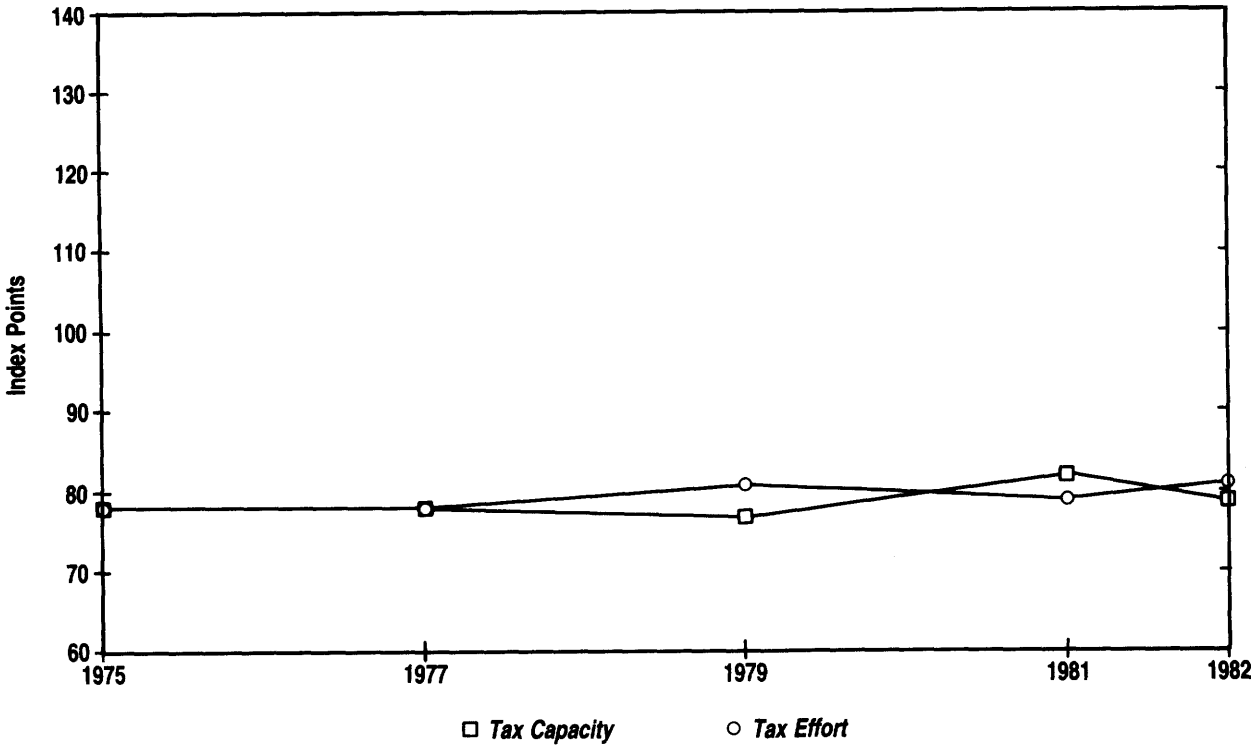


1982 Tax Capacity and Tax Revenue
Selected Tax Bases

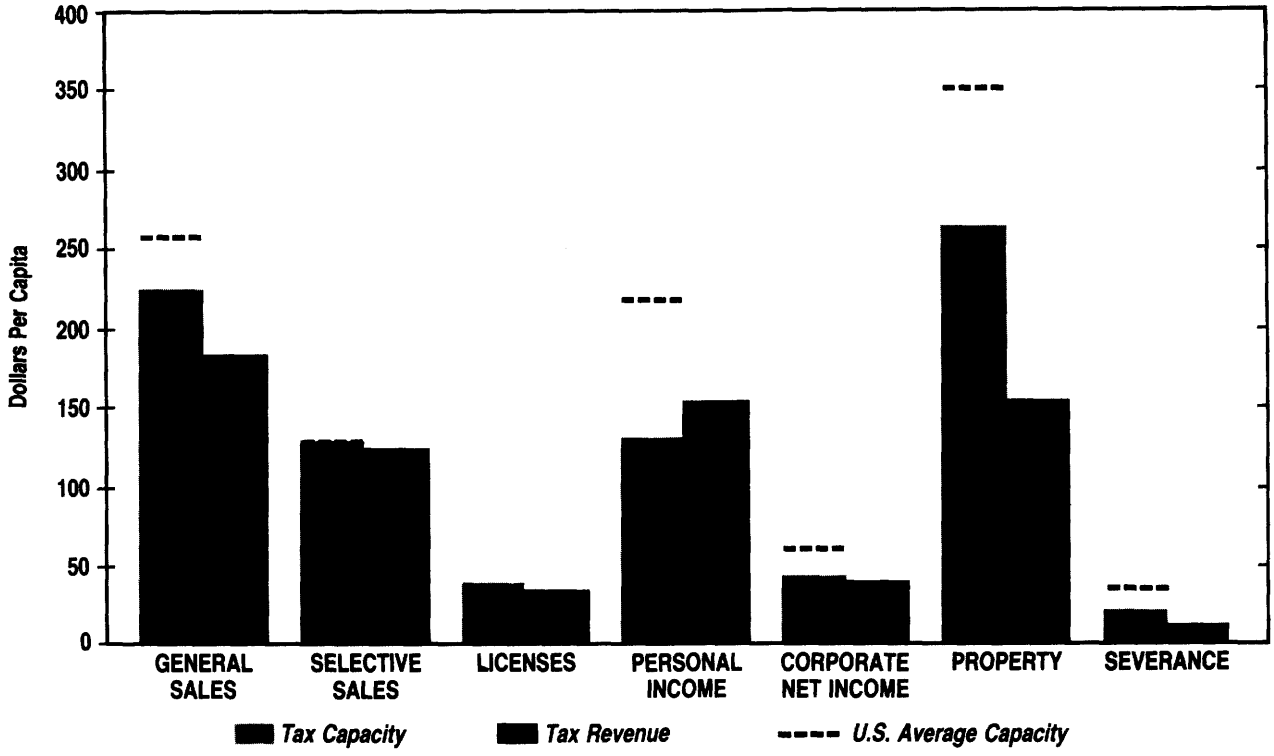


Arkansas

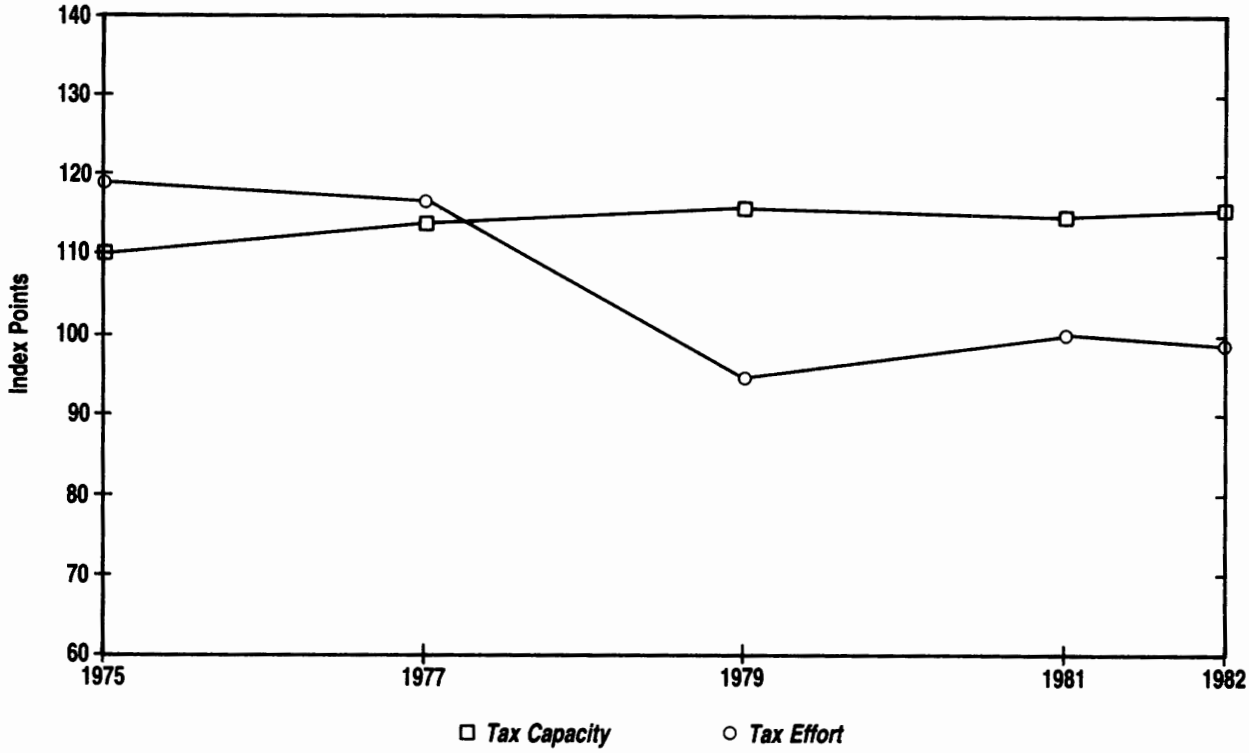
Total Tax Capacity and Tax Effort
1975-1982



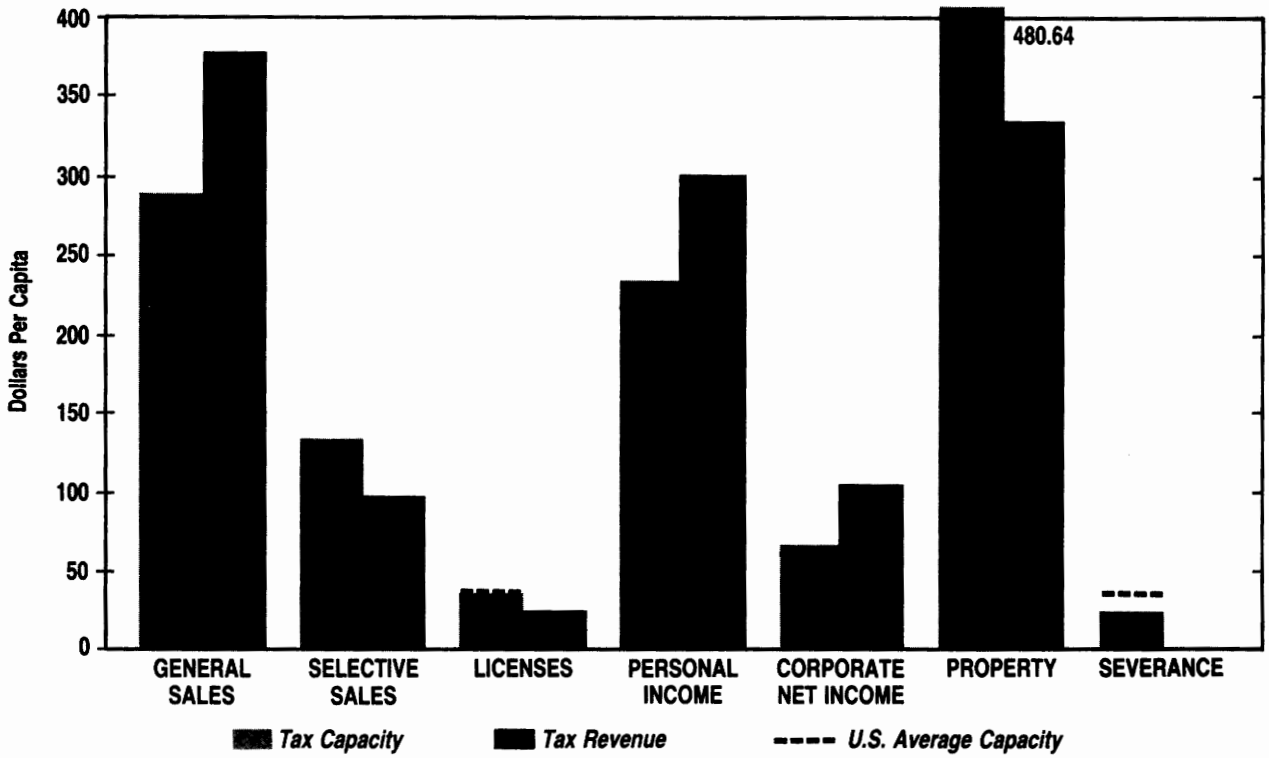
1982 Tax Capacity and Tax Revenue
Selected Tax Bases



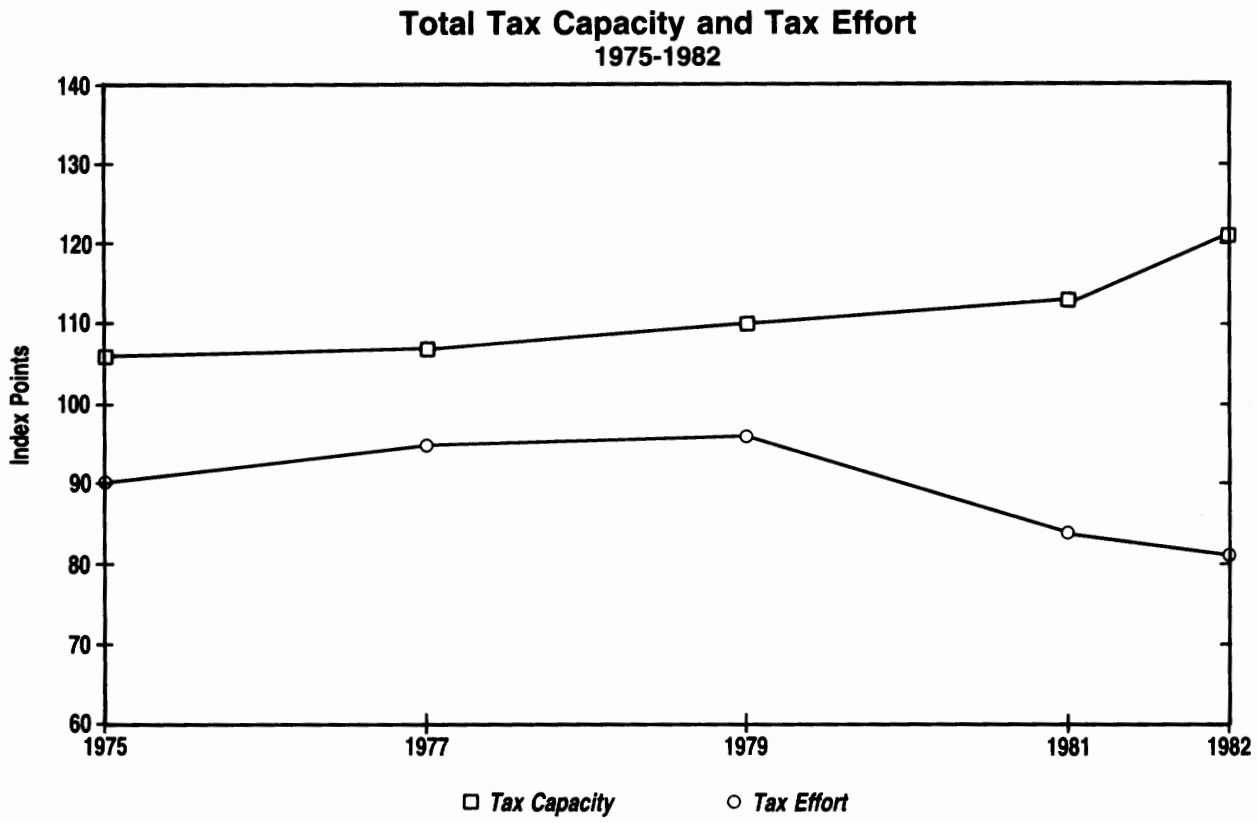
Total Tax Capacity and Tax Effort
1975-1982

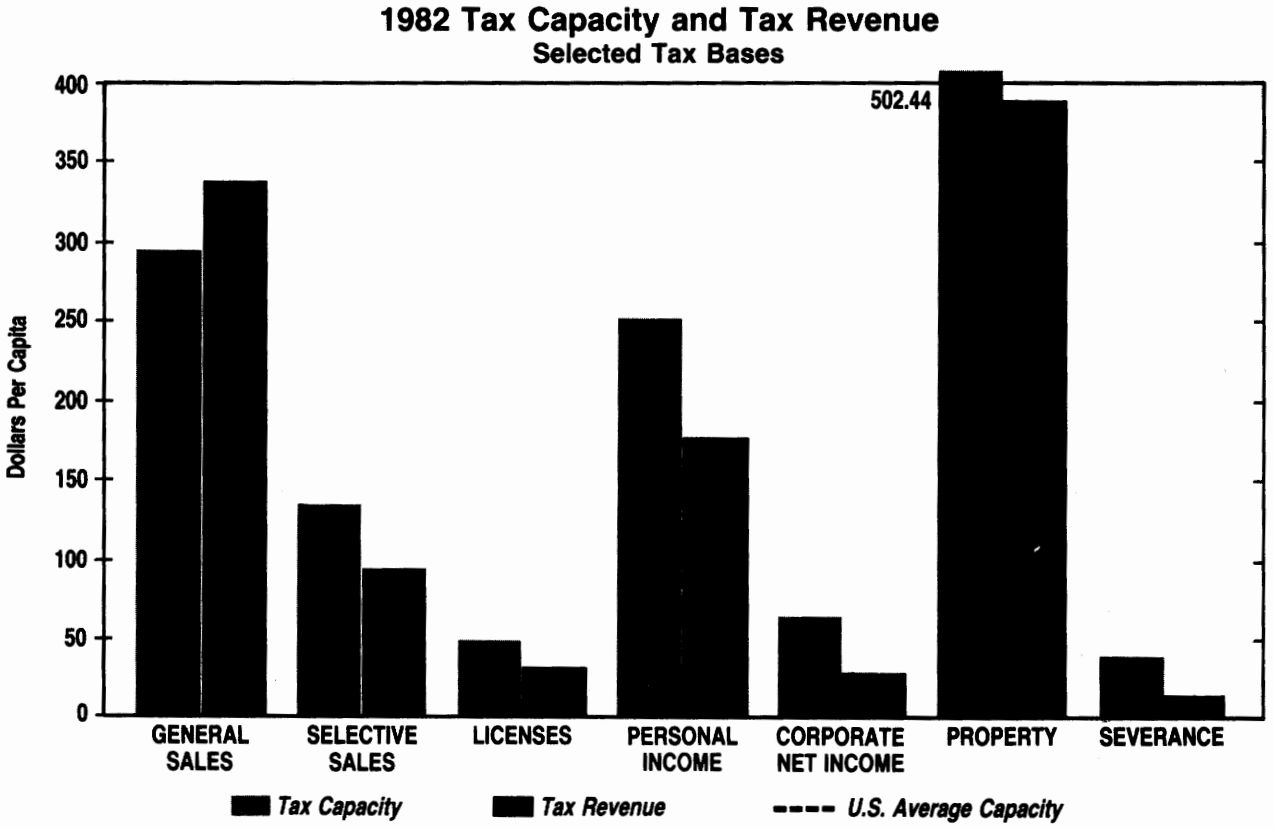


1982 Tax Capacity and Tax Revenue
Selected Tax Bases



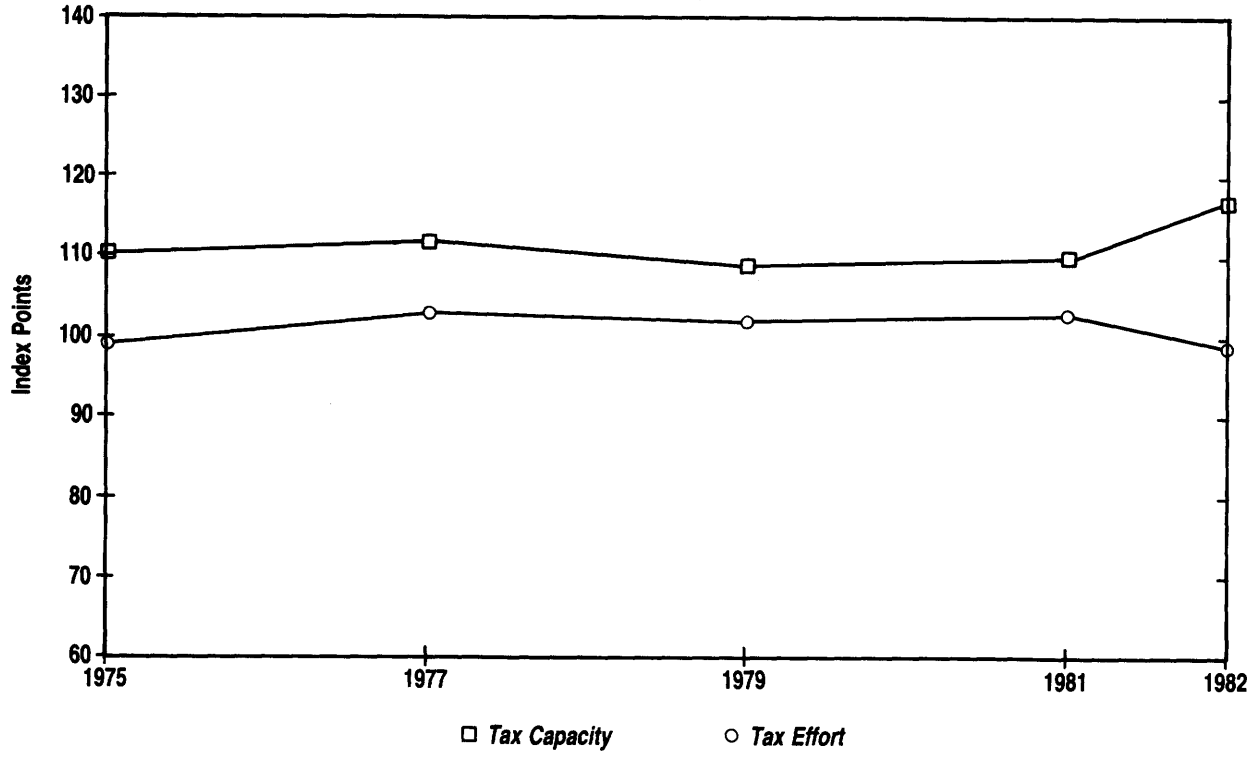
Colorado


Total Tax Capacity and Tax Effort
1975-1982
Index Points
140
130
120
110
100
90
80
70
60
1975
1977
1979
1981
1982
Tax Capacity
Tax Effort

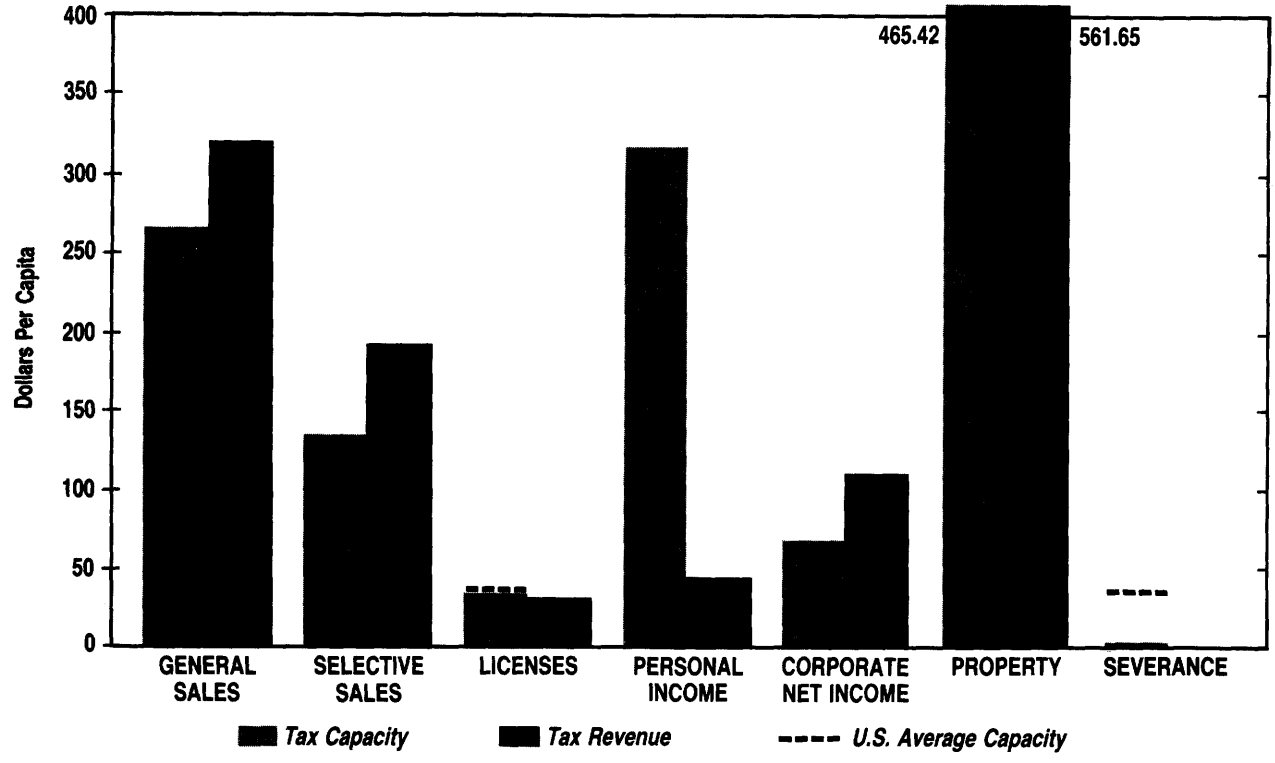

1982 Tax Capacity and Tax Revenue
Selected Tax Bases
Dollars Per Capita
400
350
300
250
200
150
100
50
0
502.44
GENERAL SALES
SELECTIVE SALES
LICENSES
PERSONAL INCOME
CORPORATE NET INCOME
PROPERTY
SEVERANCE
Tax Capacity
Tax Revenue
U.S. Average Capacity

Connecticut

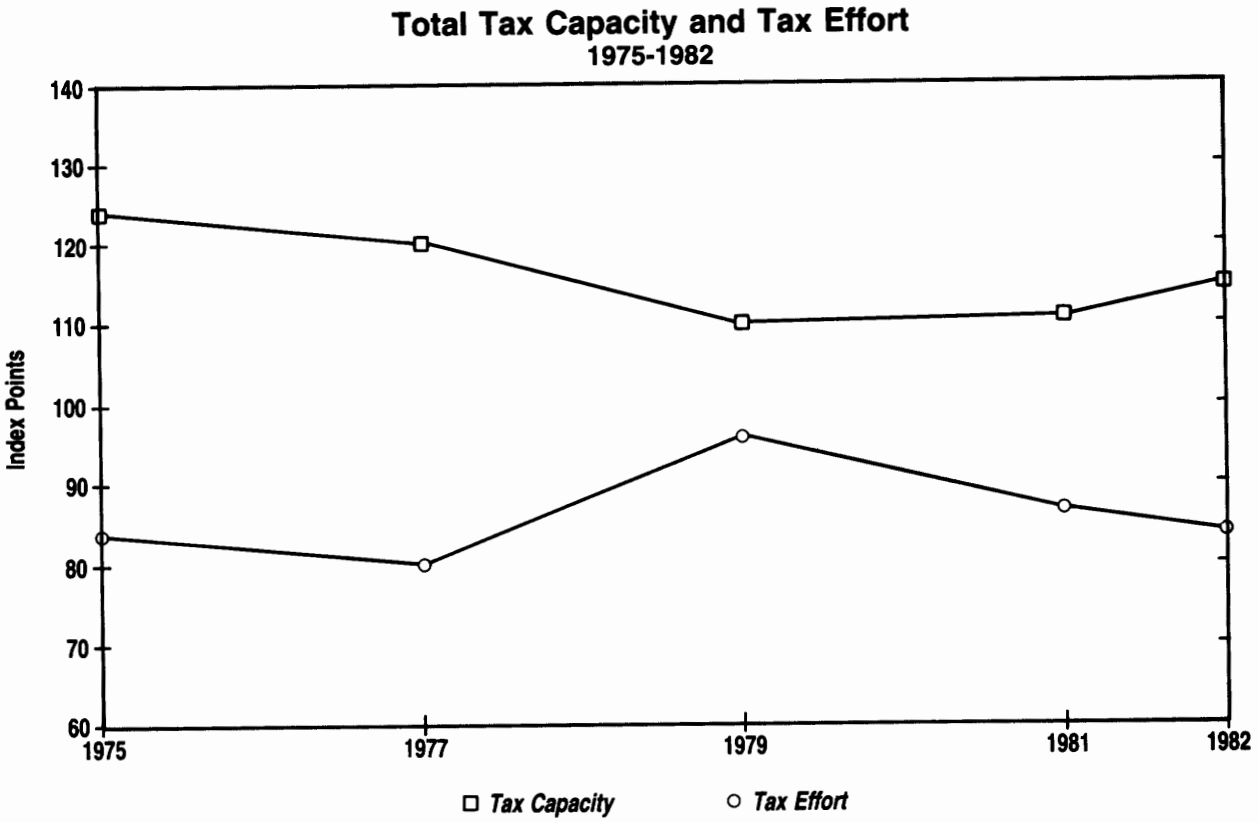
Total Tax Capacity and Tax Effort
1975-1982

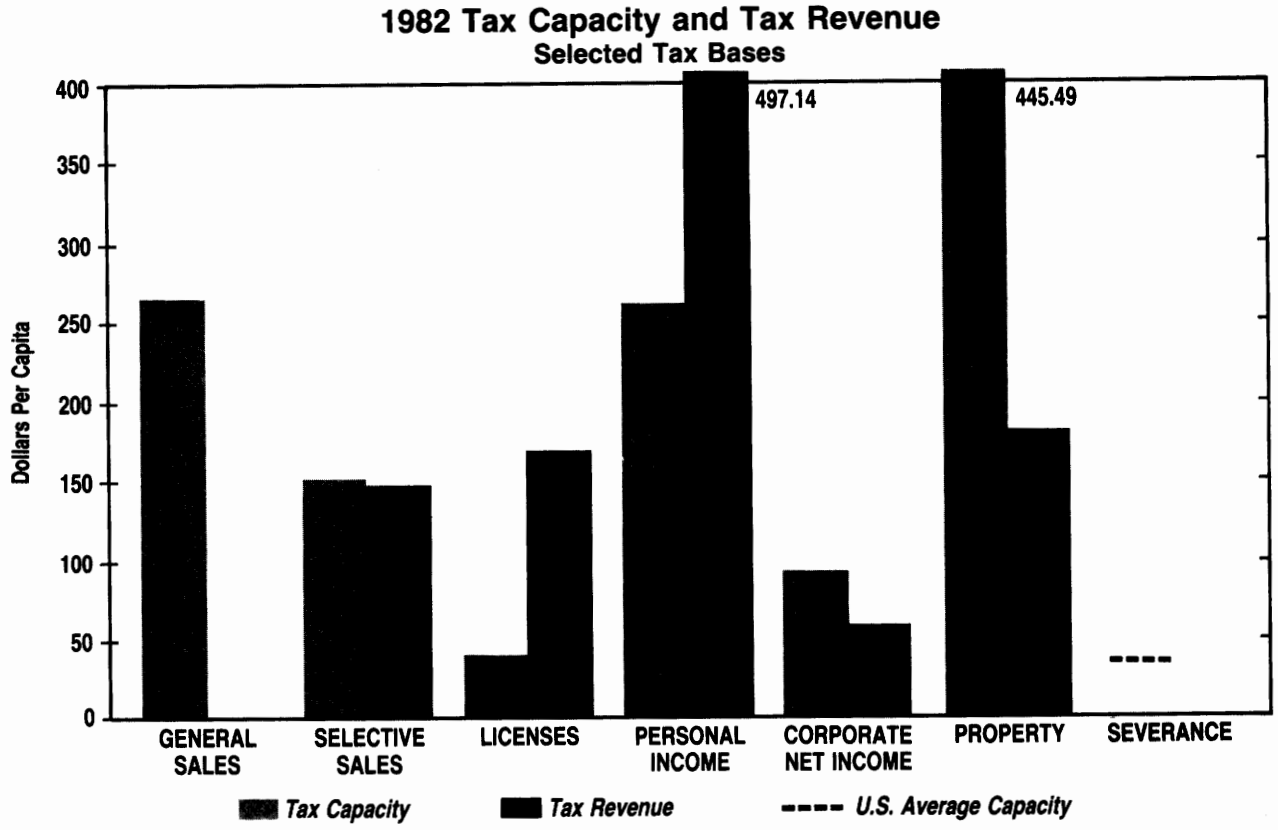


1982 Tax Capacity and Tax Revenue
Selected Tax Bases



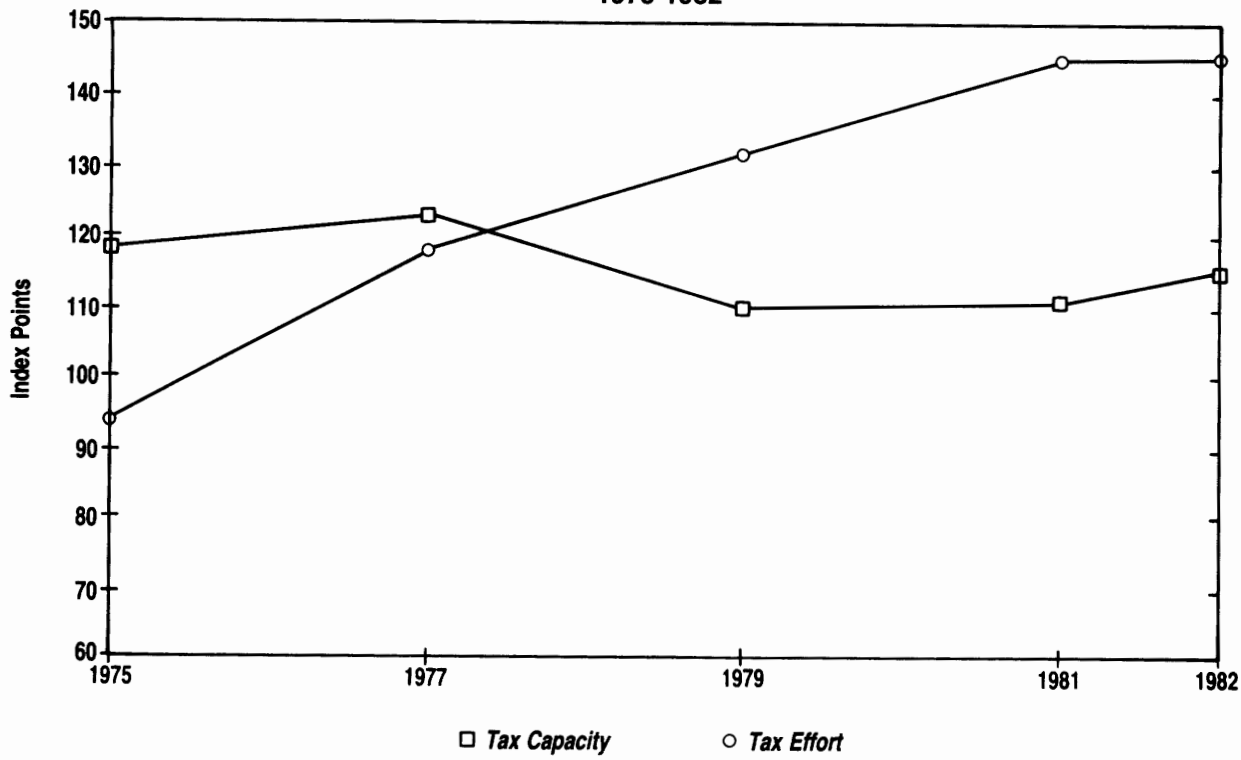
Delaware


Total Tax Capacity and Tax Effort
1975-1982
Index Points
140
130
120
110
100
90
80
70
60
1975
1977
1979
1981
1982
Tax Capacity
Tax Effort

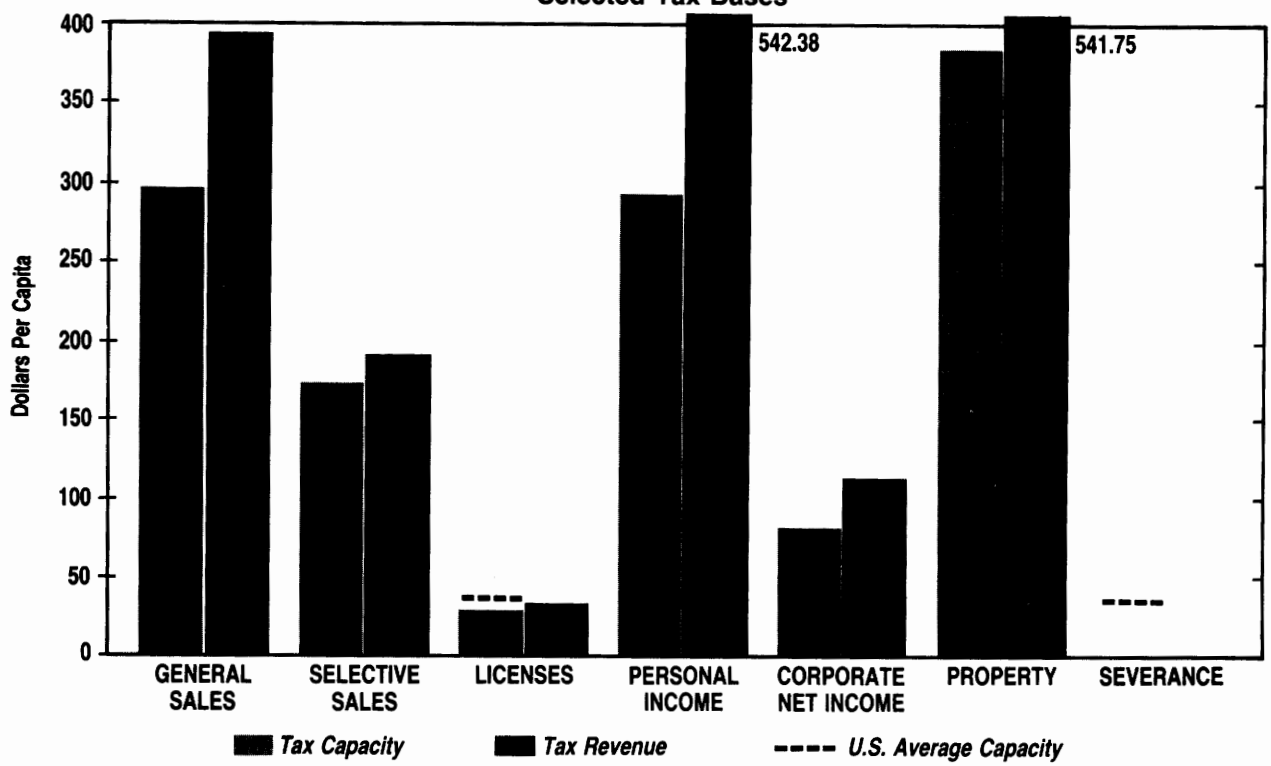

1982 Tax Capacity and Tax Revenue
Selected Tax Bases
Dollars Per Capita
400
350
300
250
200
150
100
50
0
497.14
445.49
GENERAL SALES
SELECTIVE SALES
LICENSES
PERSONAL INCOME
CORPORATE NET INCOME
PROPERTY
SEVERANCE
Tax Capacity
Tax Revenue
U.S. Average Capacity

District of Columbia

Total Tax Capacity and Tax Effort
1975-1982

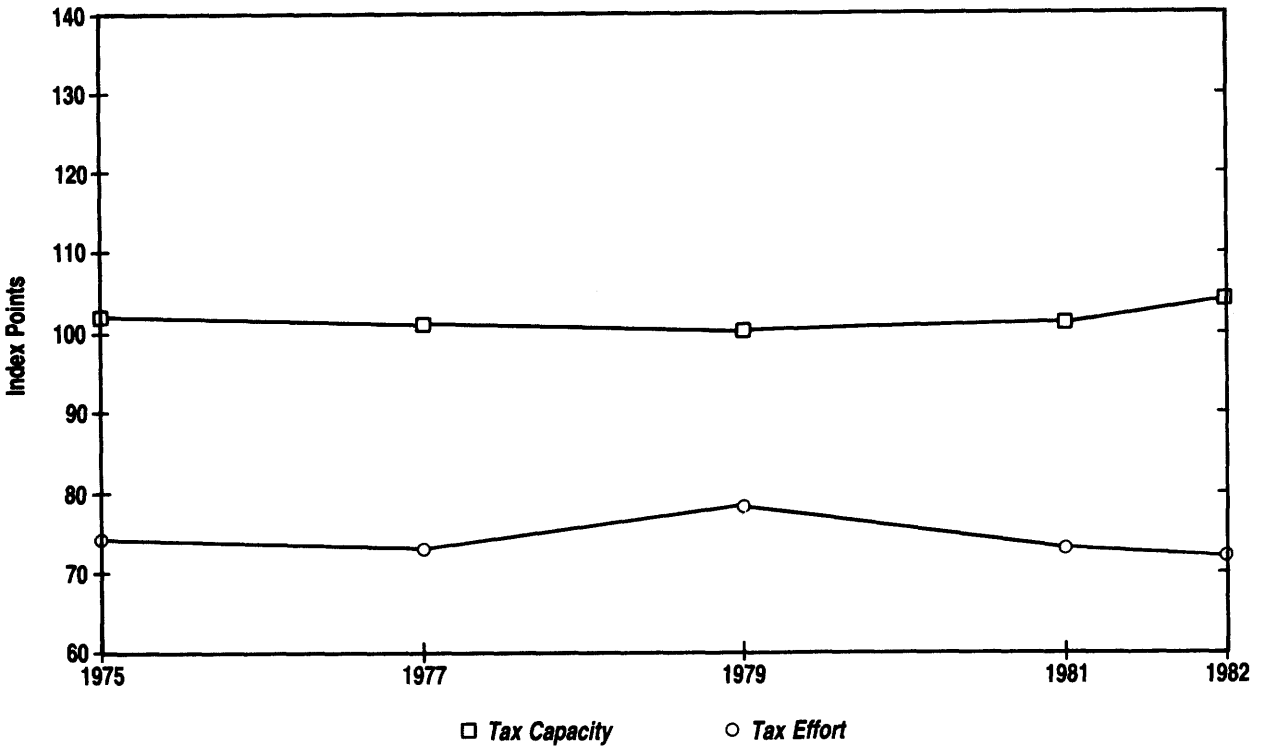


1982 Tax Capacity and Tax Revenue
Selected Tax Bases

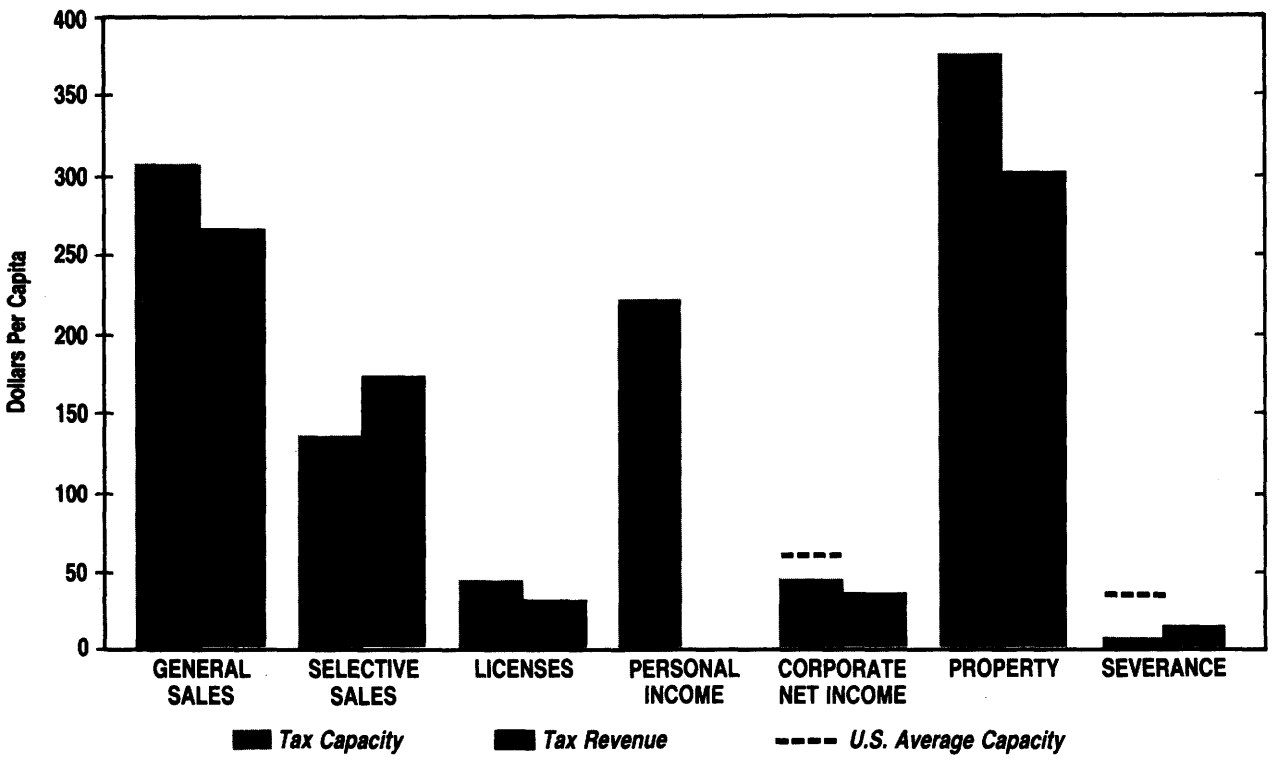


Florida

Total Tax Capacity and Tax Effort
1975-1982

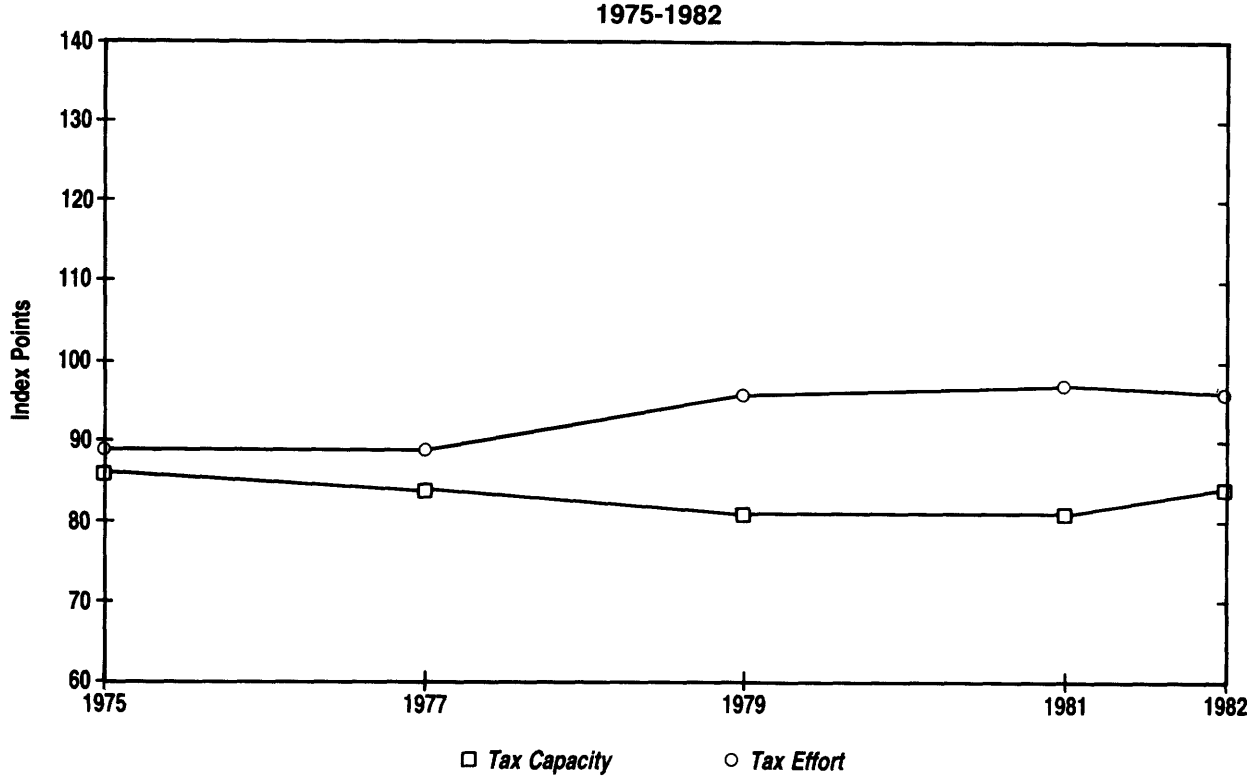


1982 Tax Capacity and Tax Revenue
Selected Tax Bases

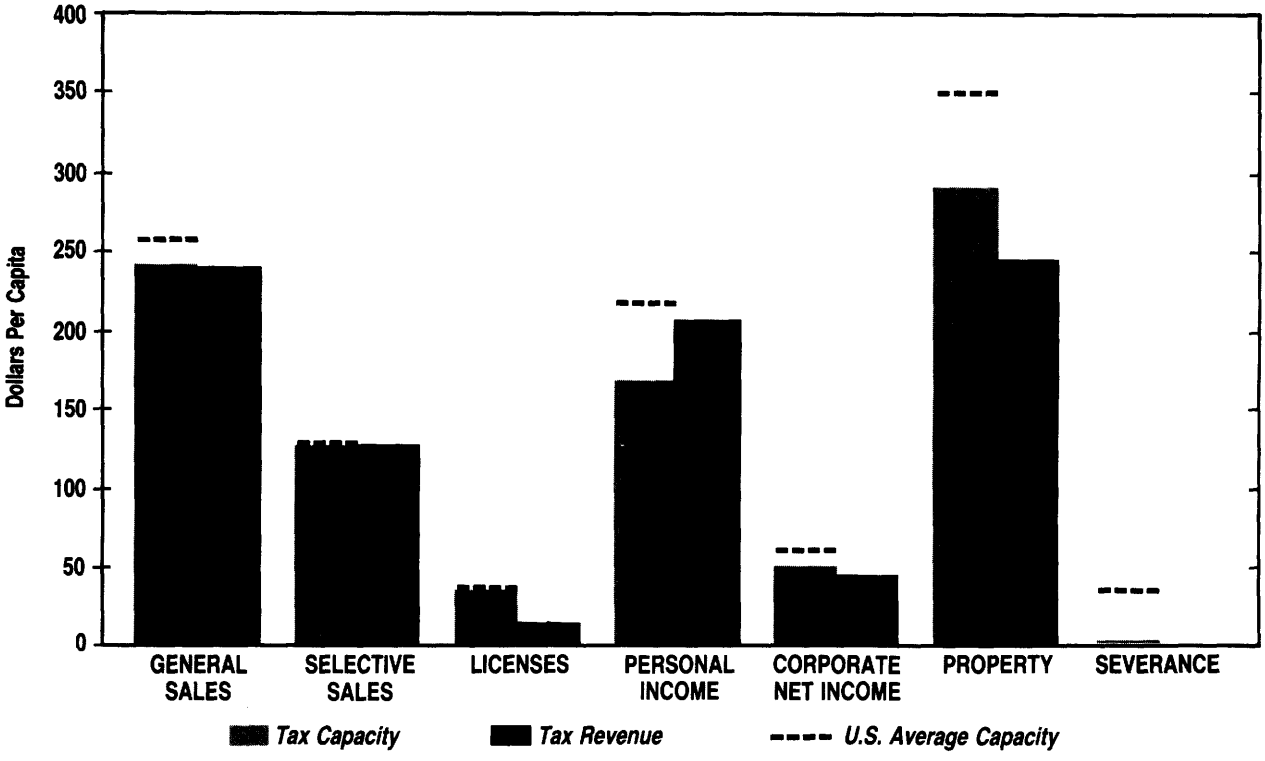


Georgia

Total Tax Capacity and Tax Effort
1975-1982

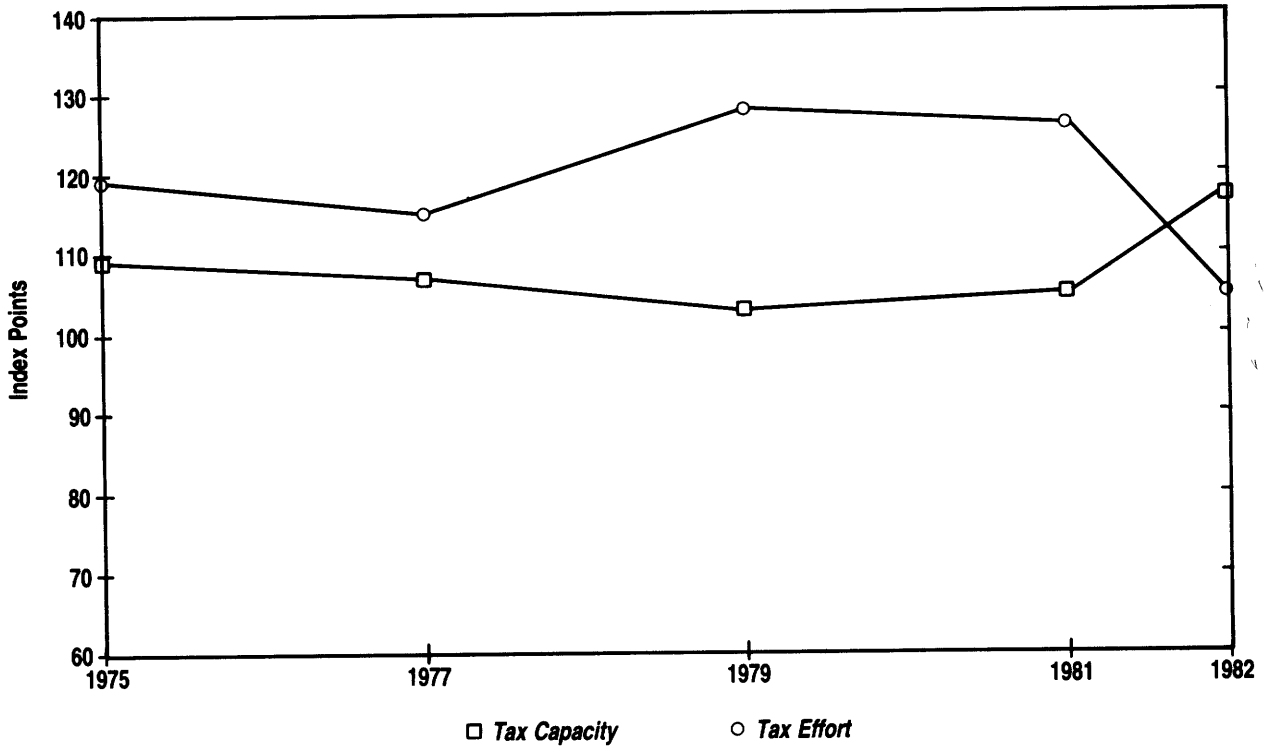


1982 Tax Capacity and Tax Revenue
Selected Tax Bases

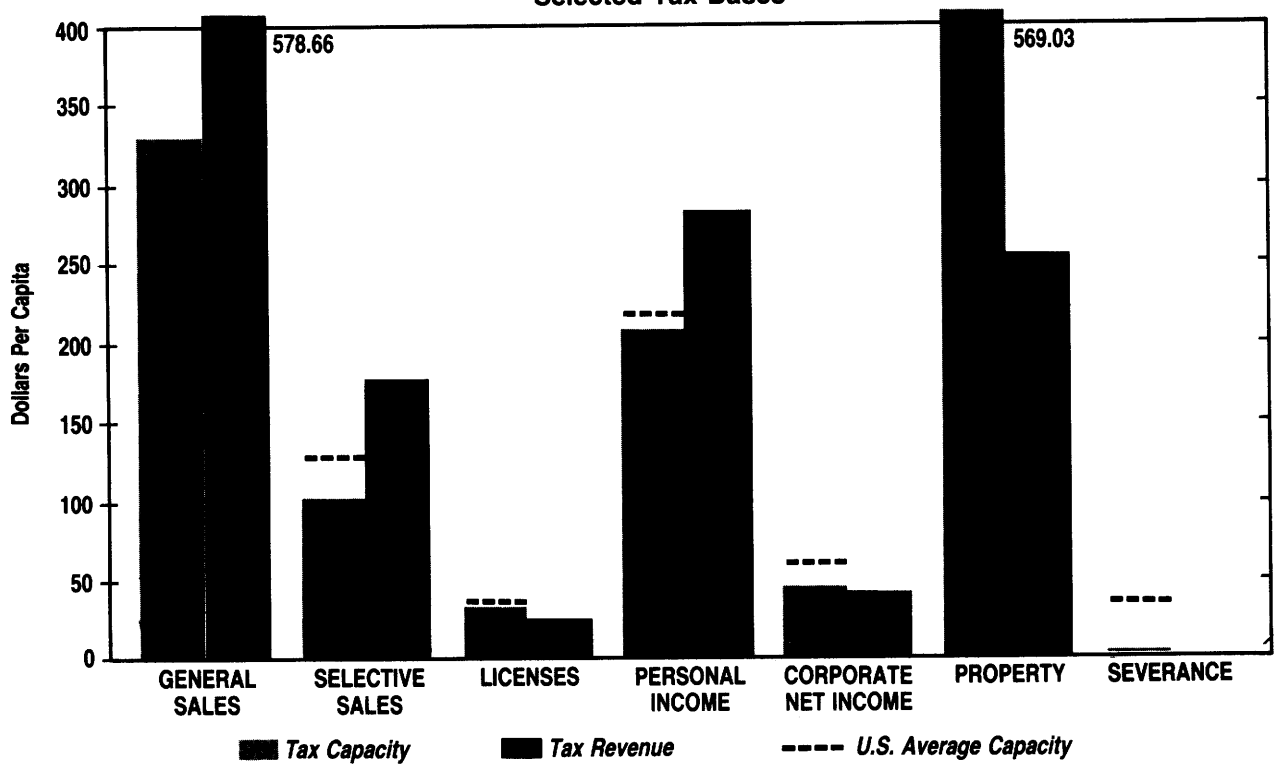


Hawaii

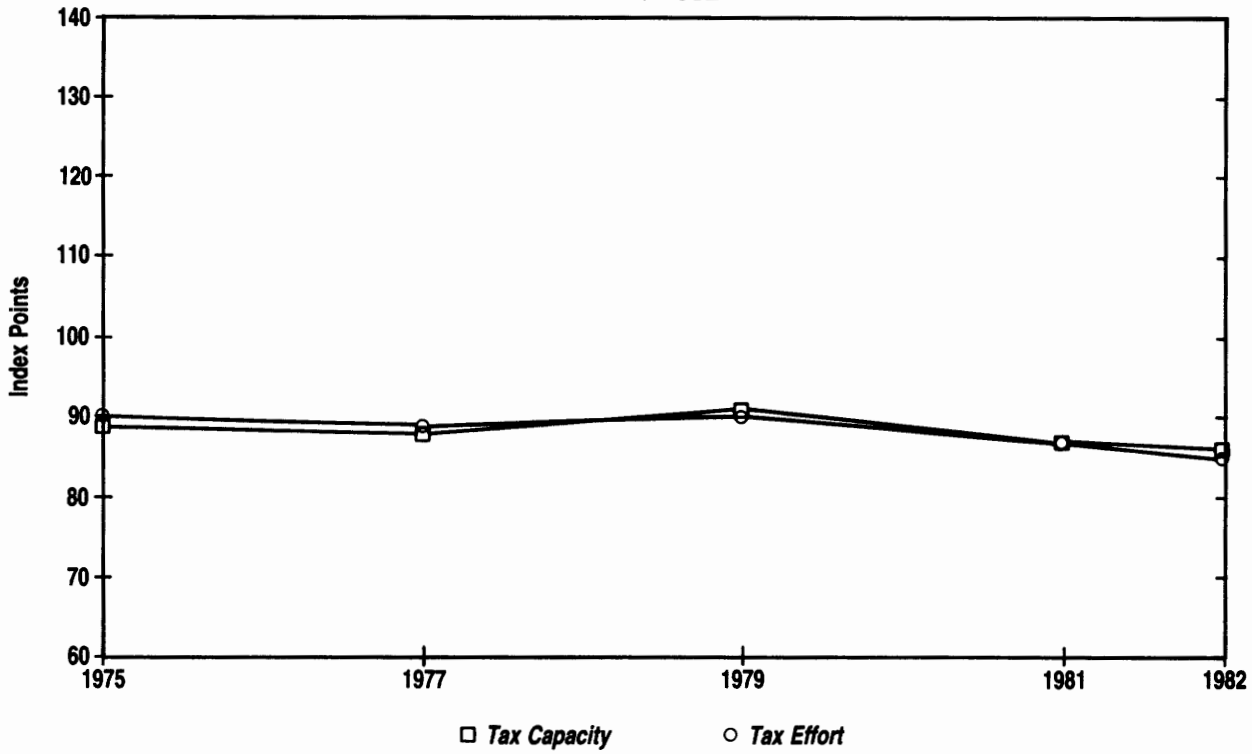
Total Tax Capacity and Tax Effort
1975-1982



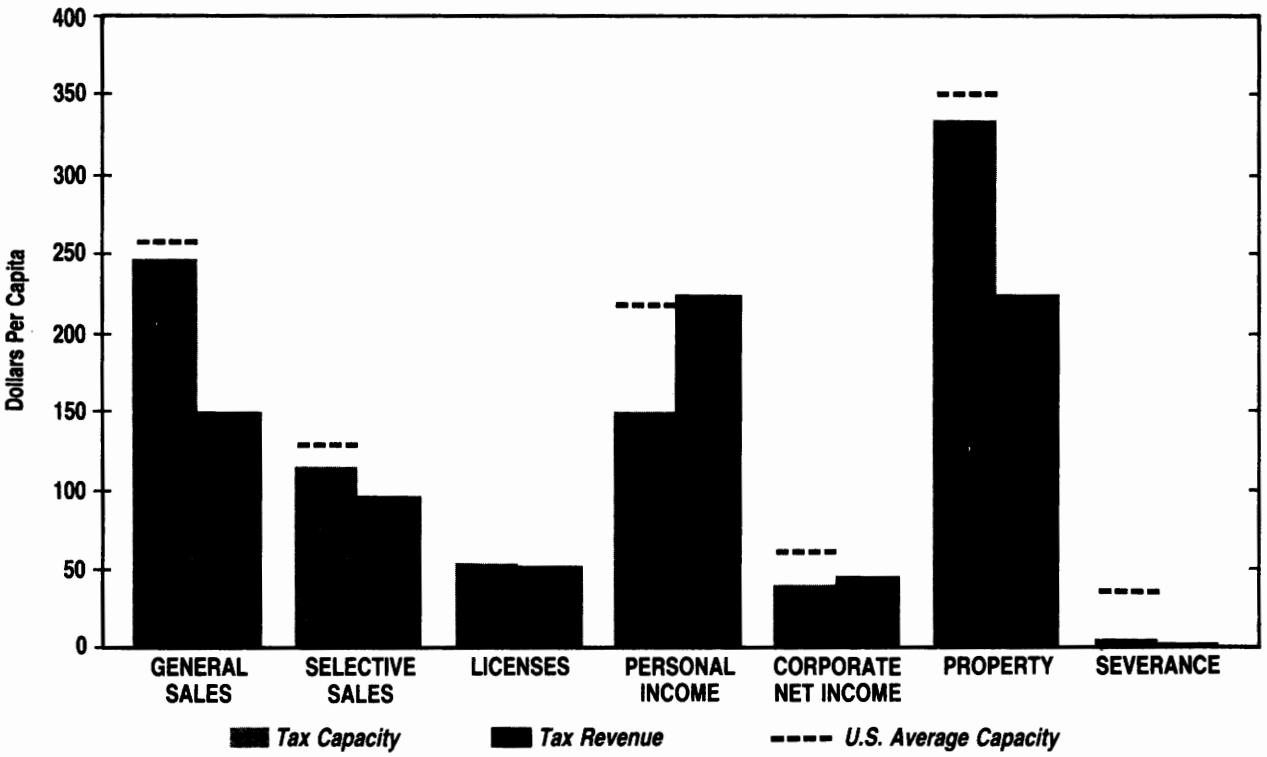
1982 Tax Capacity and Tax Revenue
Selected Tax Bases



Total Tax Capacity and Tax Effort
1975-1982

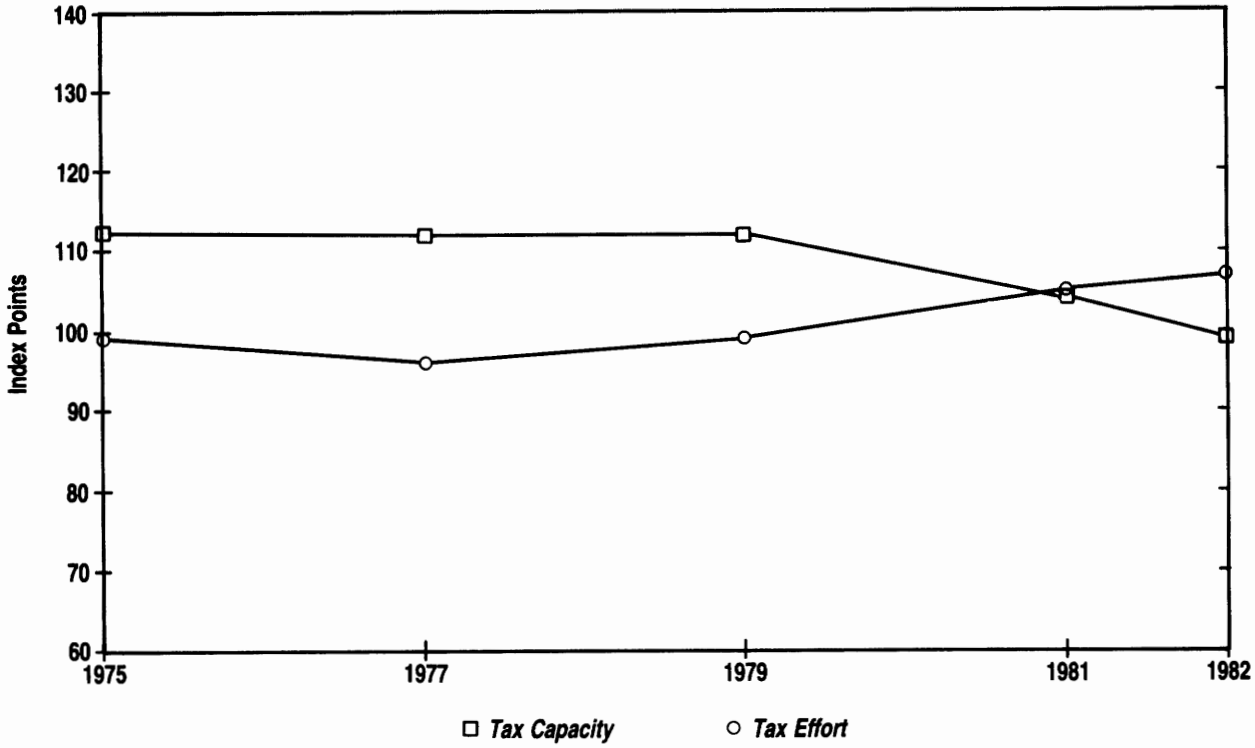


1982 Tax Capacity and Tax Revenue
Selected Tax Bases

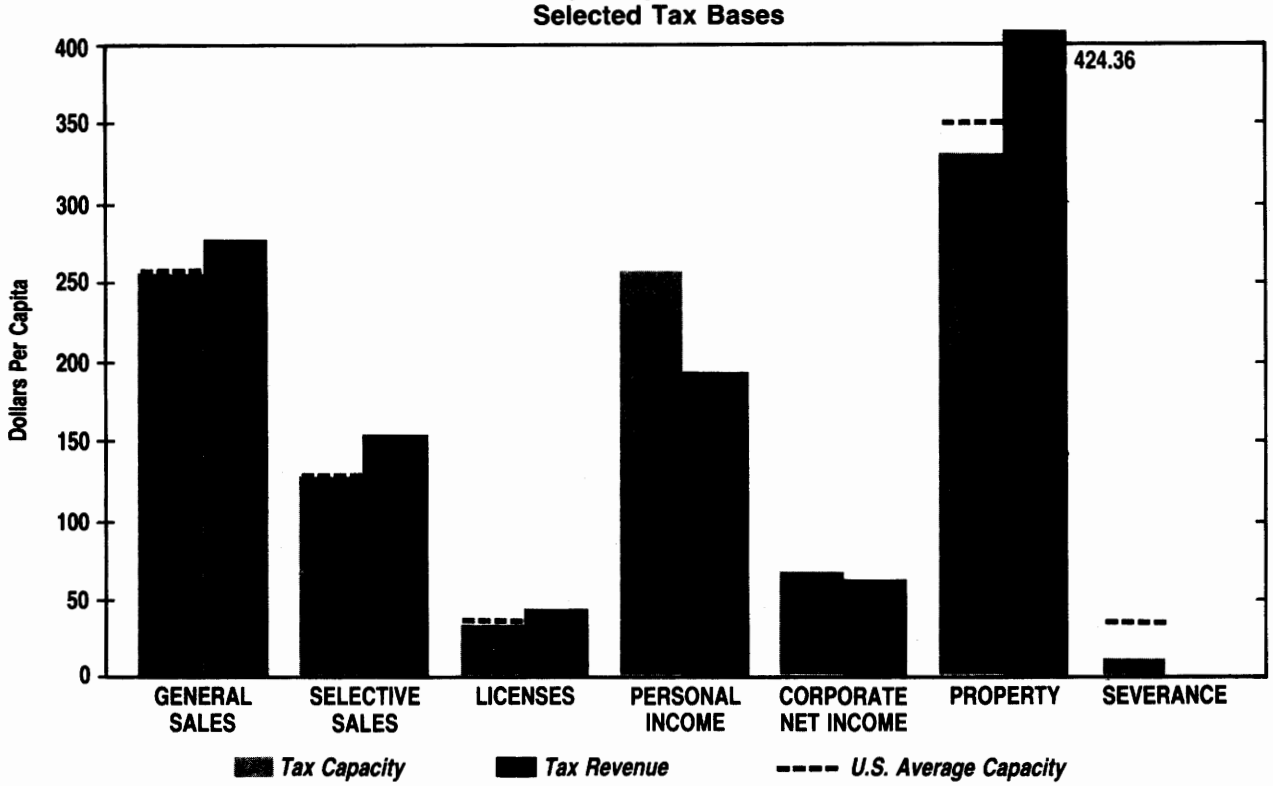


Illinois

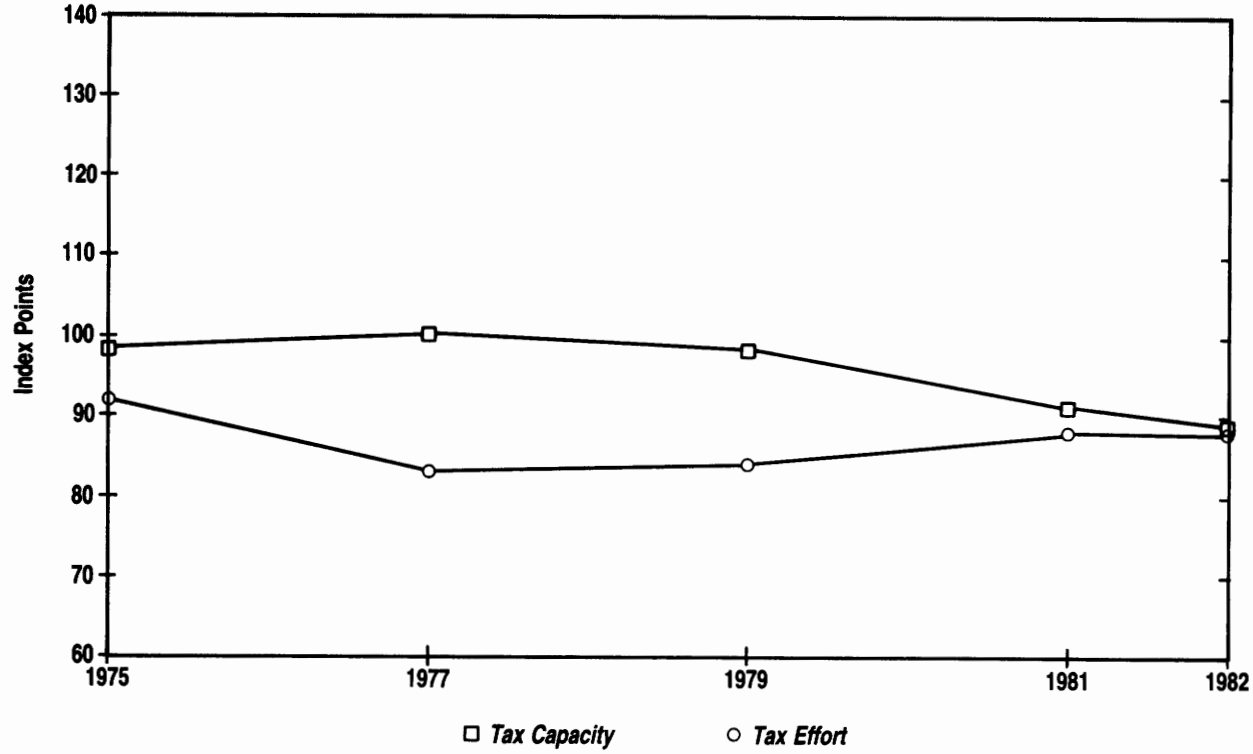
Total Tax Capacity and Tax Effort
1975-1982



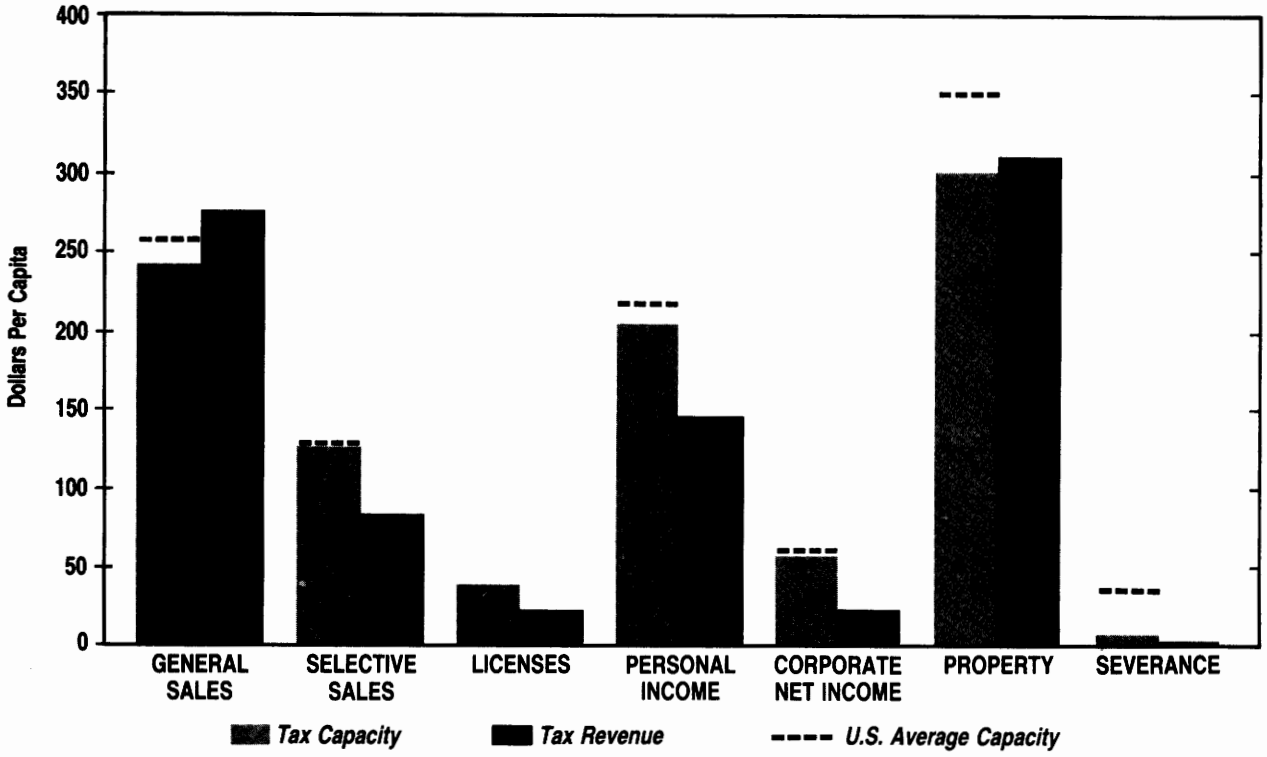
1982 Tax Capacity and Tax Revenue
Selected Tax Bases



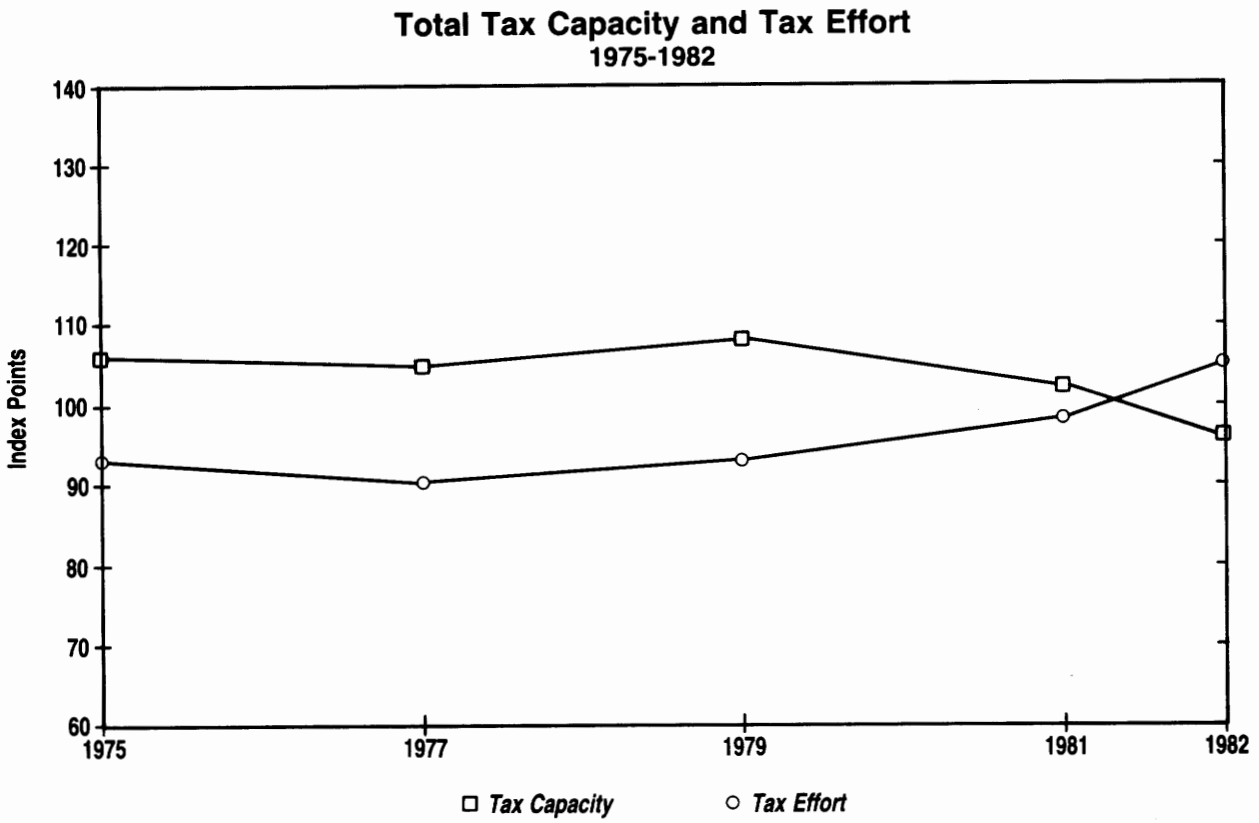
Total Tax Capacity and Tax Effort
1975-1982

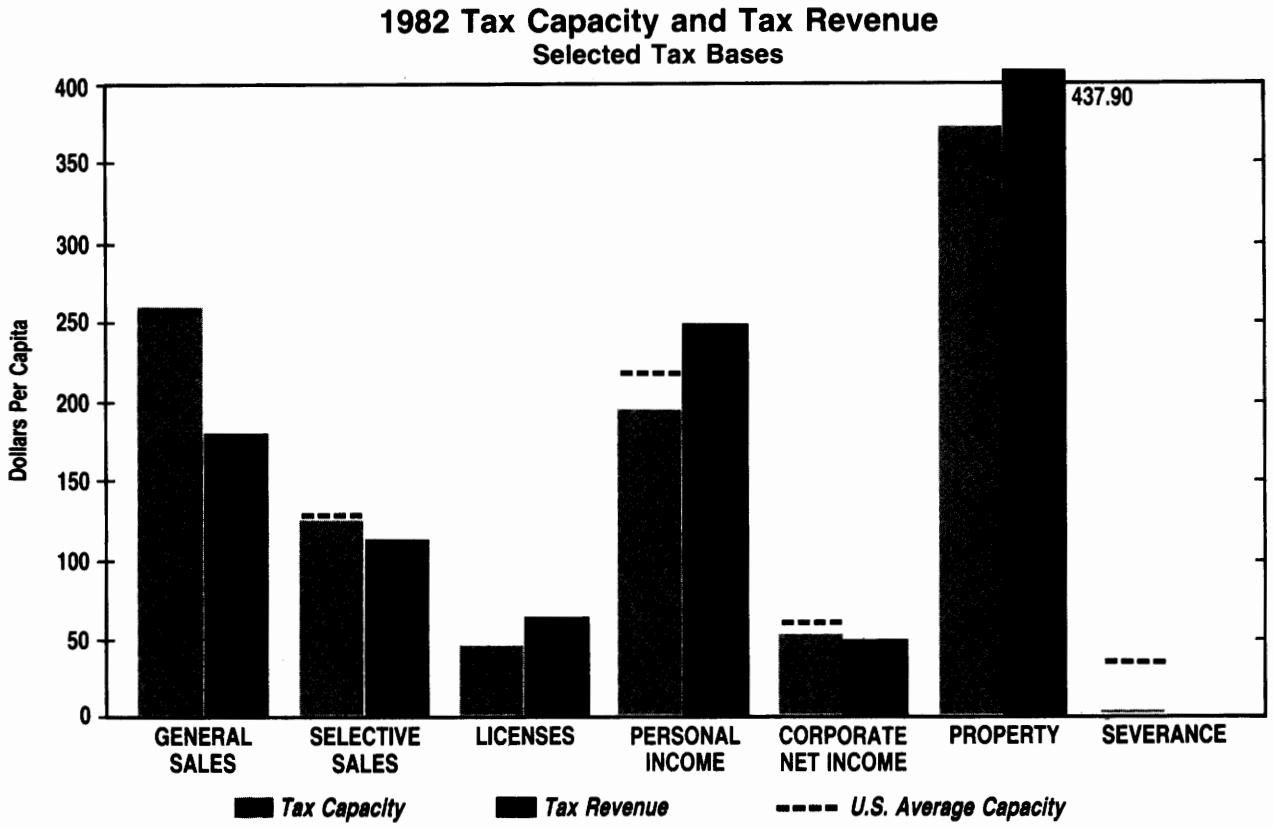


1982 Tax Capacity and Tax Revenue
Selected Tax Bases

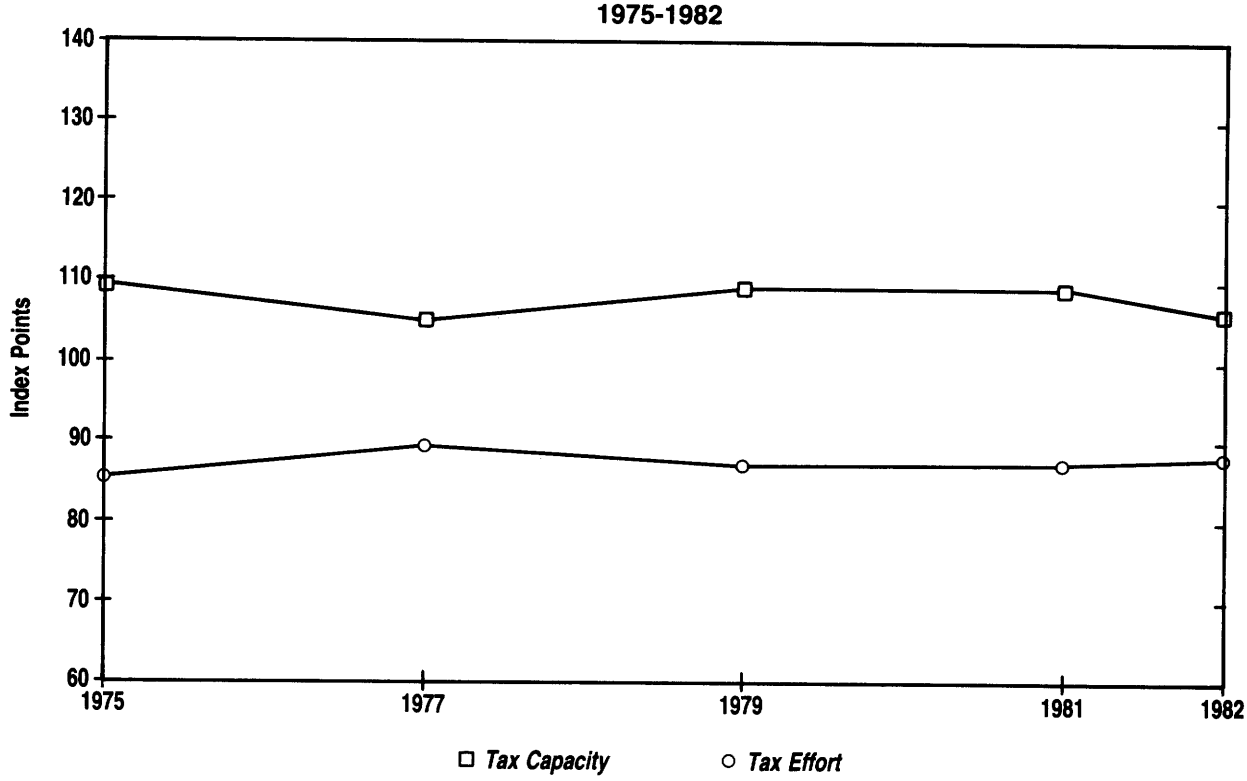


Iowa

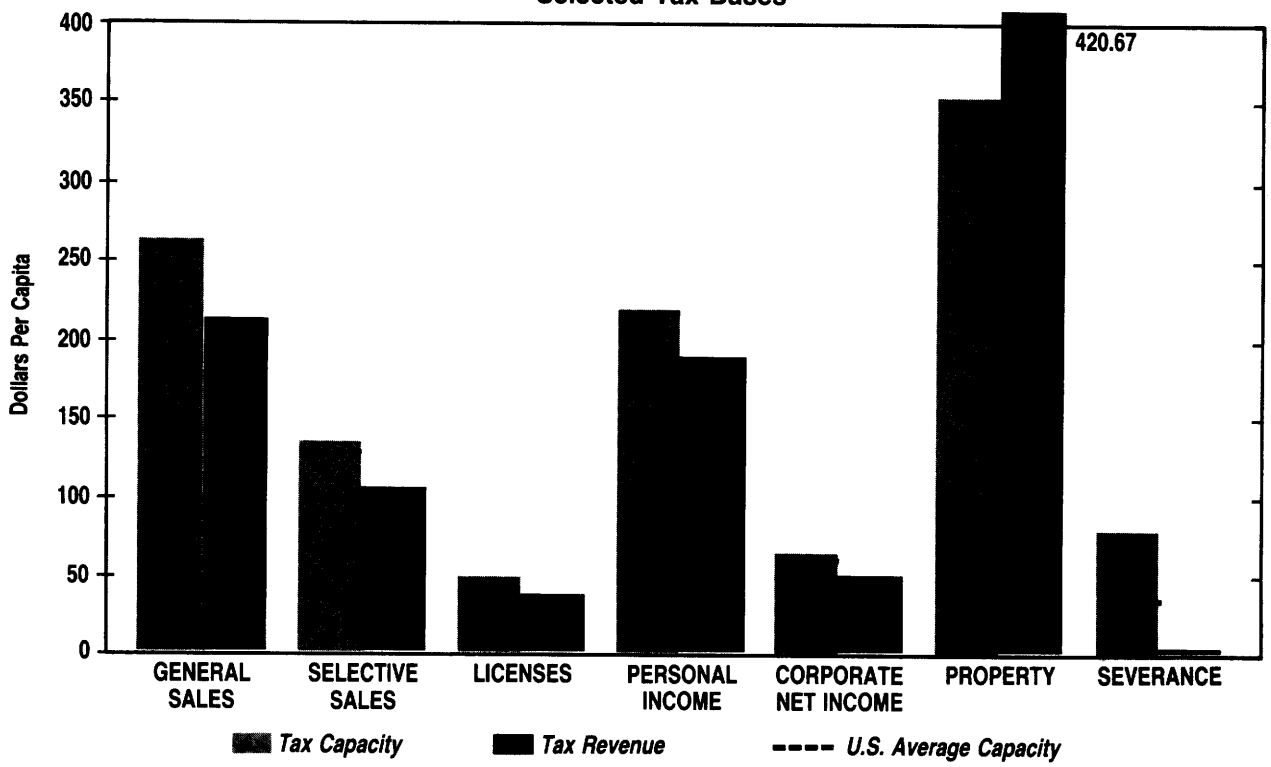

Total Tax Capacity and Tax Effort
1975-1982
Index Points
140
130
120
110
100
90
80
70
60
1975
1977
1979
1981
1982
Tax Capacity
Tax Effort


1982 Tax Capacity and Tax Revenue
Selected Tax Bases
Dollars Per Capita
400
350
300
250
200
150
100
50
0
437.90
GENERAL SALES
SELECTIVE SALES
LICENSES
PERSONAL INCOME
CORPORATE NET INCOME
PROPERTY
SEVERANCE
Tax Capacity
Tax Revenue
U.S. Average Capacity

Total Tax Capacity and Tax Effort
1975-1982

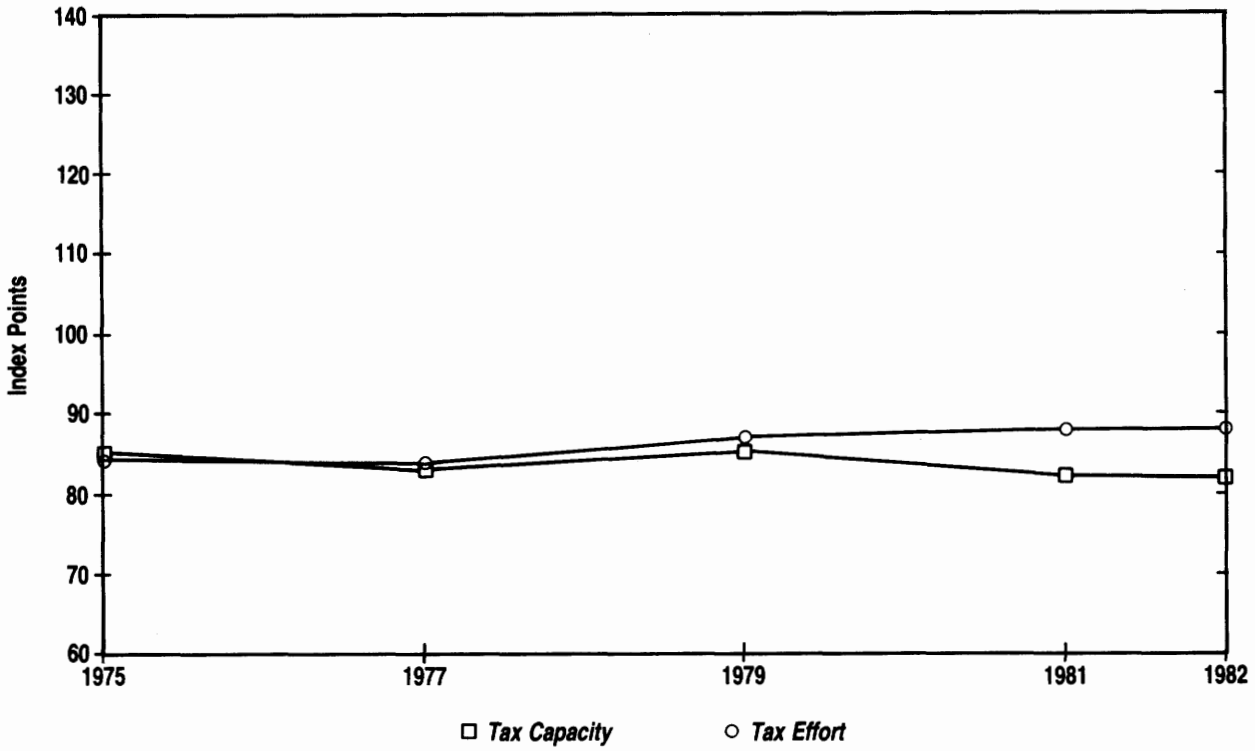


1982 Tax Capacity and Tax Revenue
Selected Tax Bases

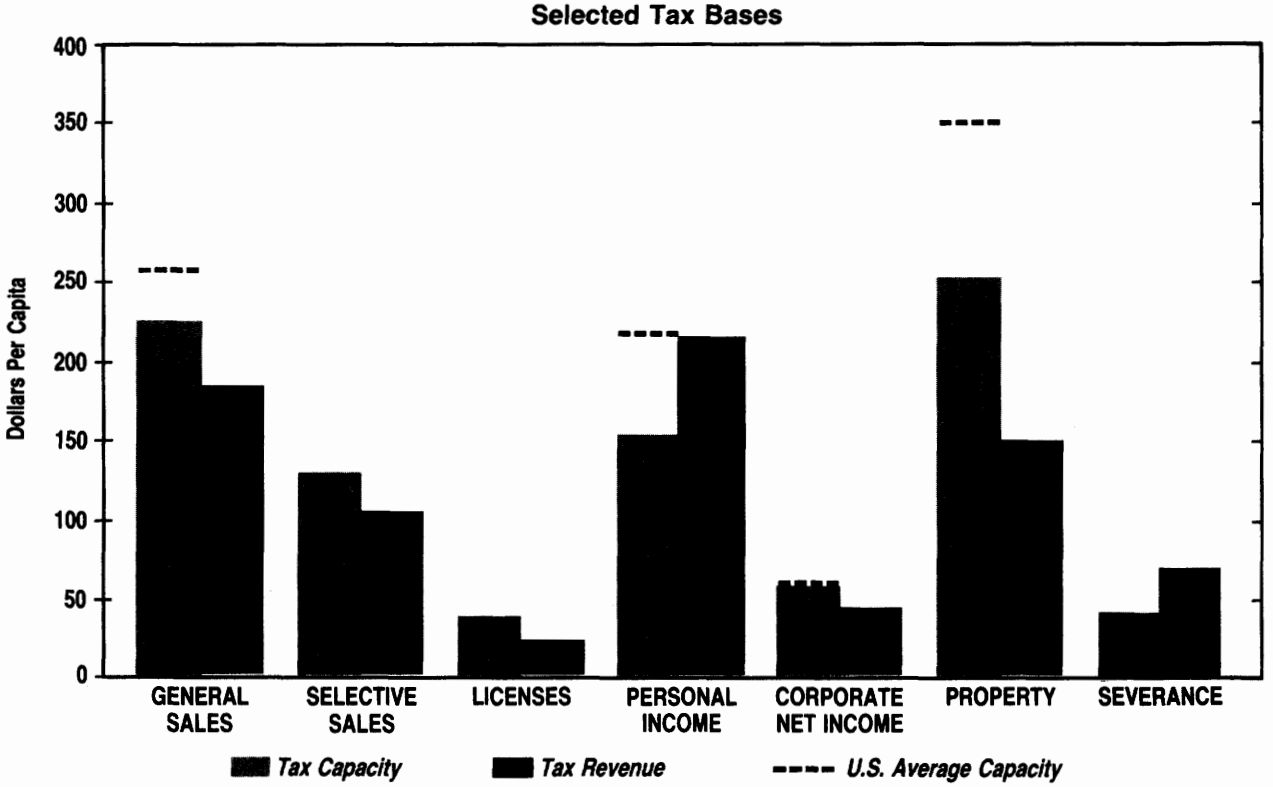


Kentucky

Total Tax Capacity and Tax Effort
1975-1982

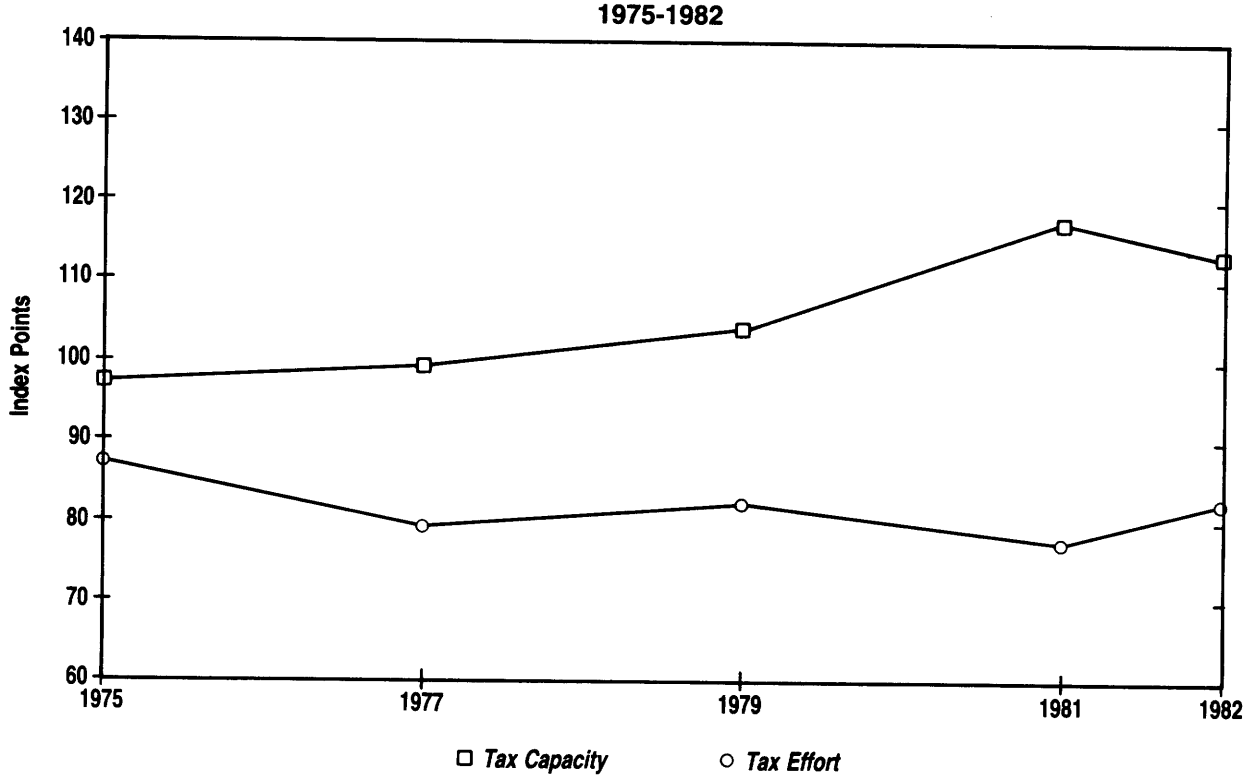


1982 Tax Capacity and Tax Revenue
Selected Tax Bases

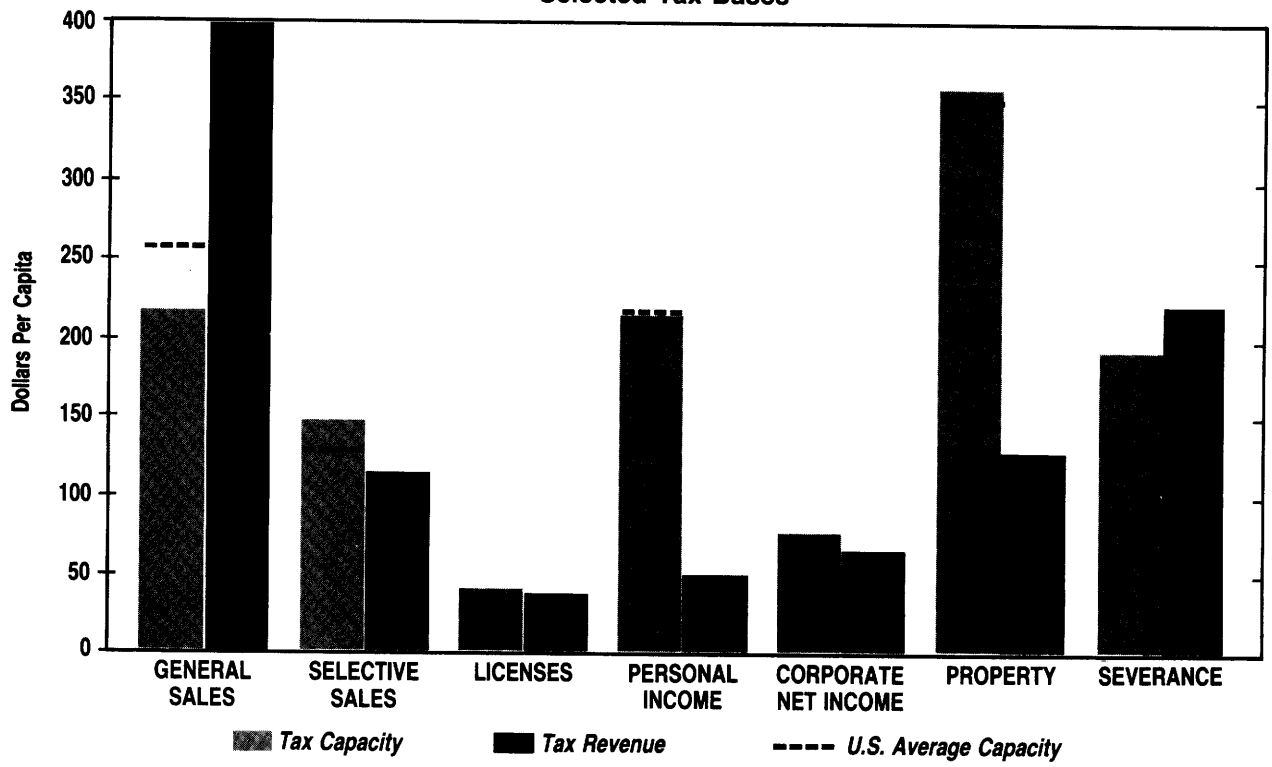


Louisiana

Total Tax Capacity and Tax Effort
1975-1982

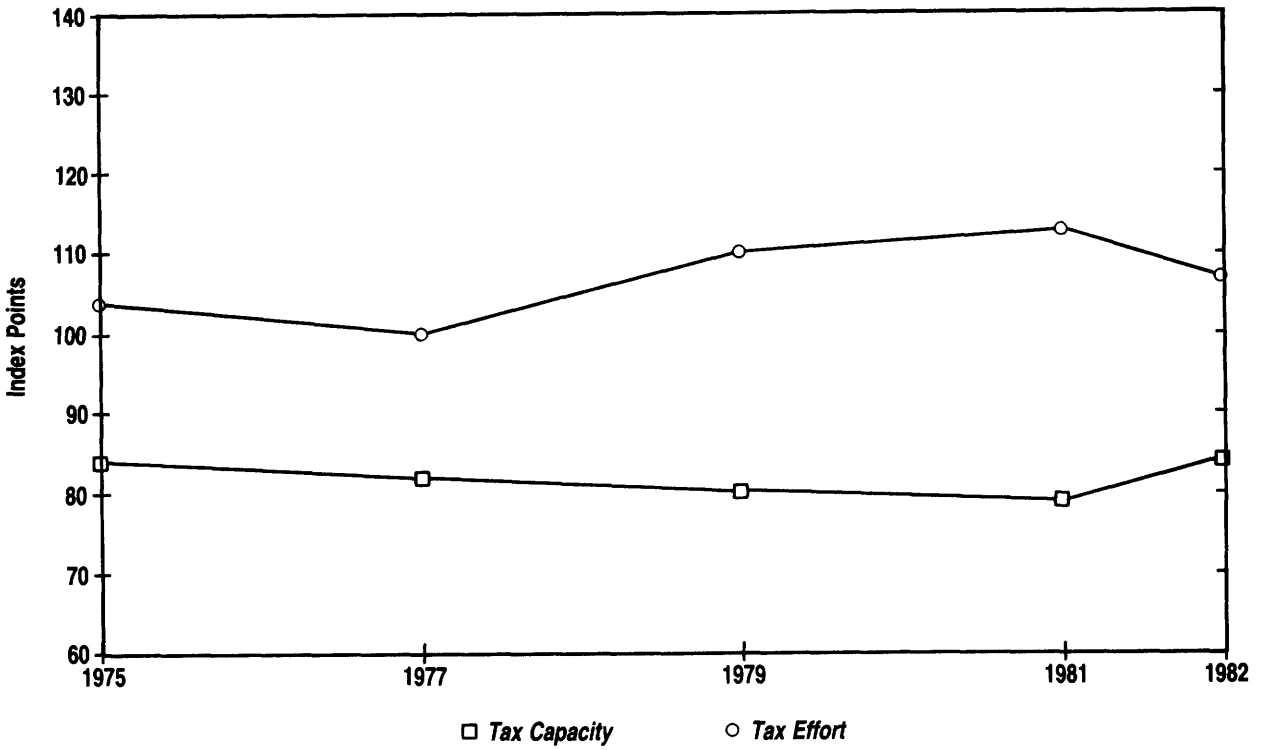


1982 Tax Capacity and Tax Revenue
Selected Tax Bases

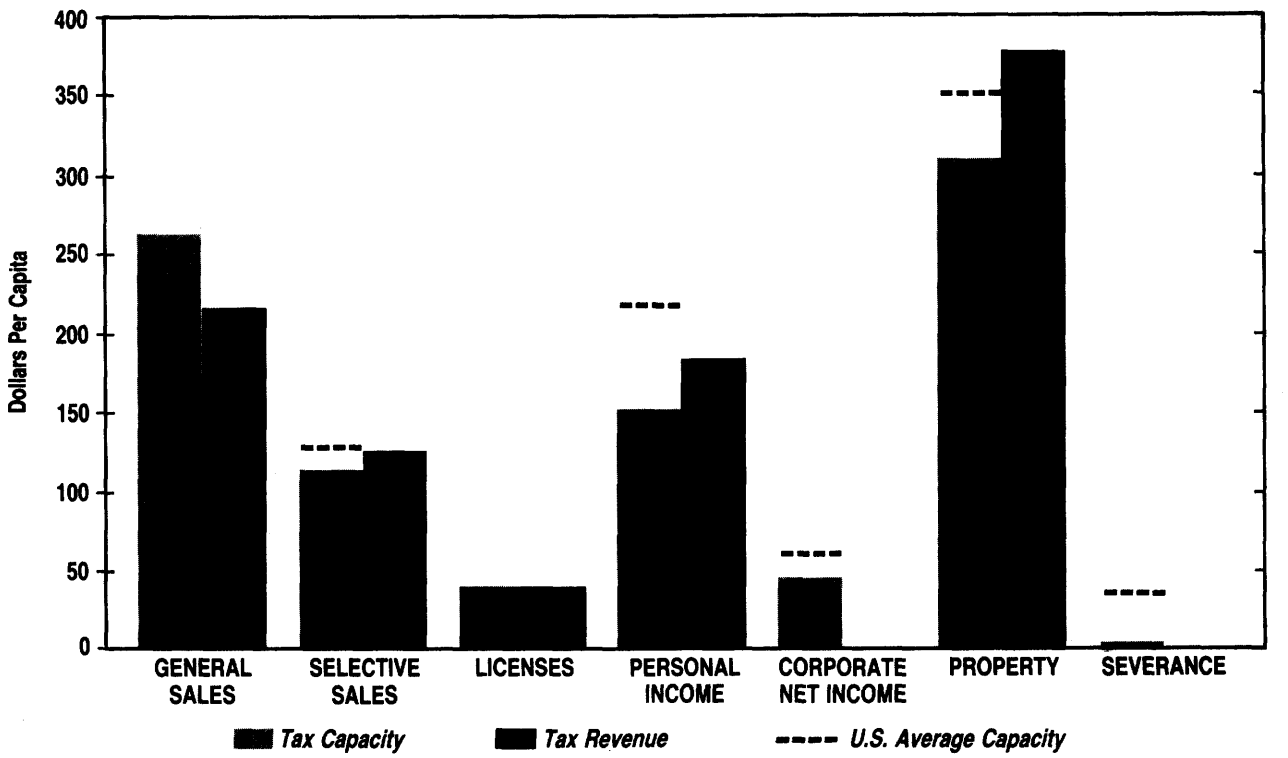


Maine

Total Tax Capacity and Tax Effort
1975-1982

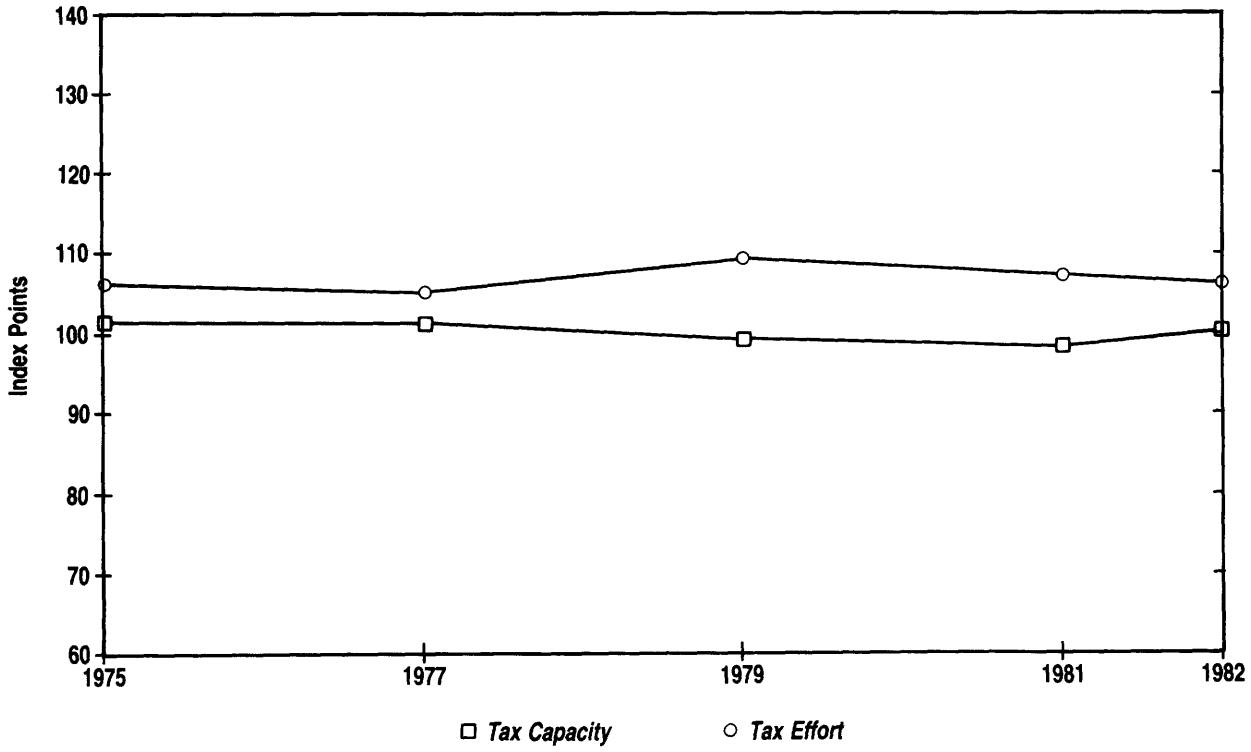


1982 Tax Capacity and Tax Revenue
Selected Tax Bases

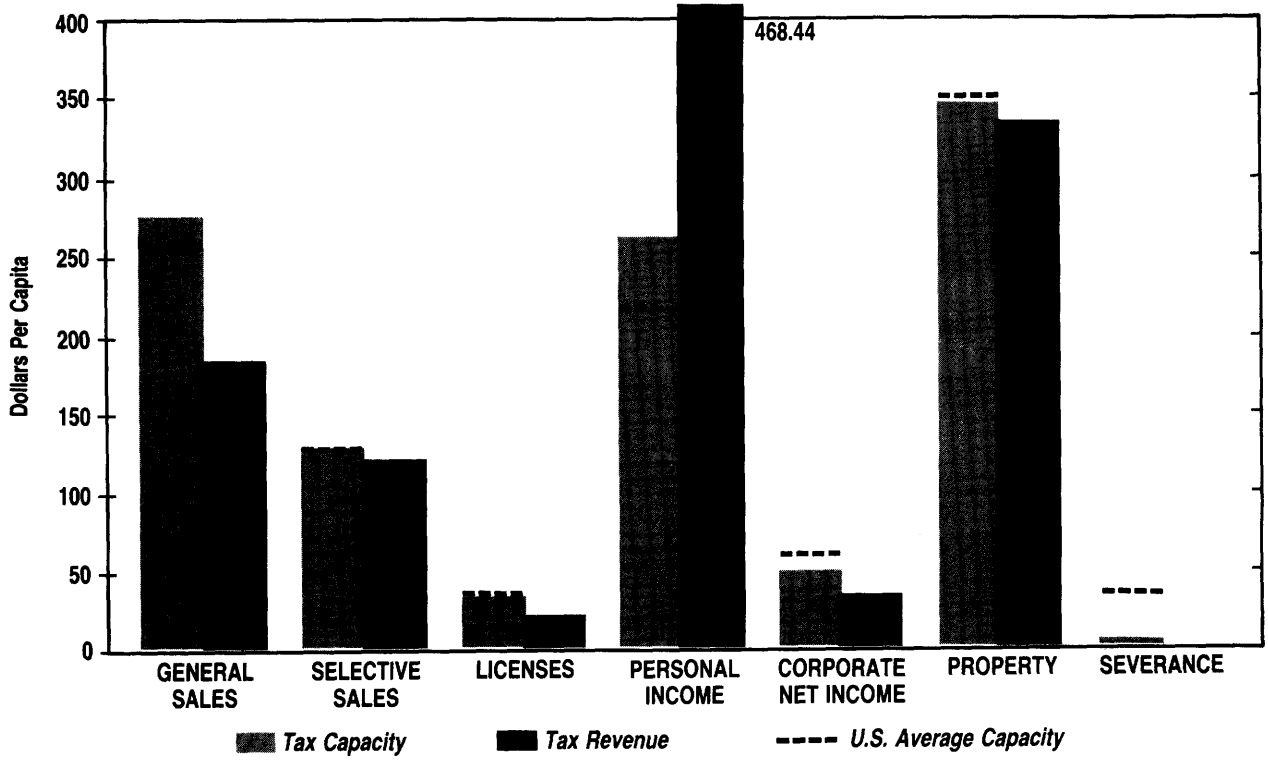


Maryland

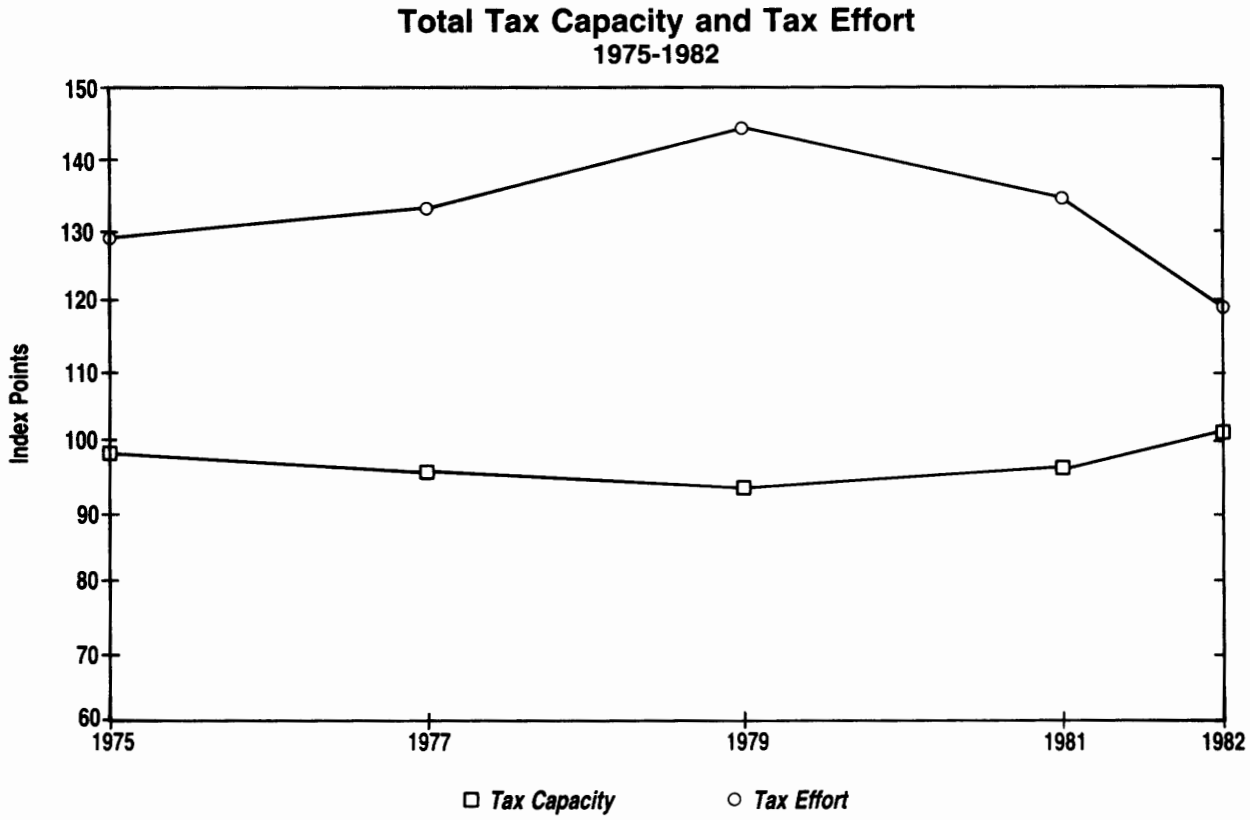
Total Tax Capacity and Tax Effort
1975-1982

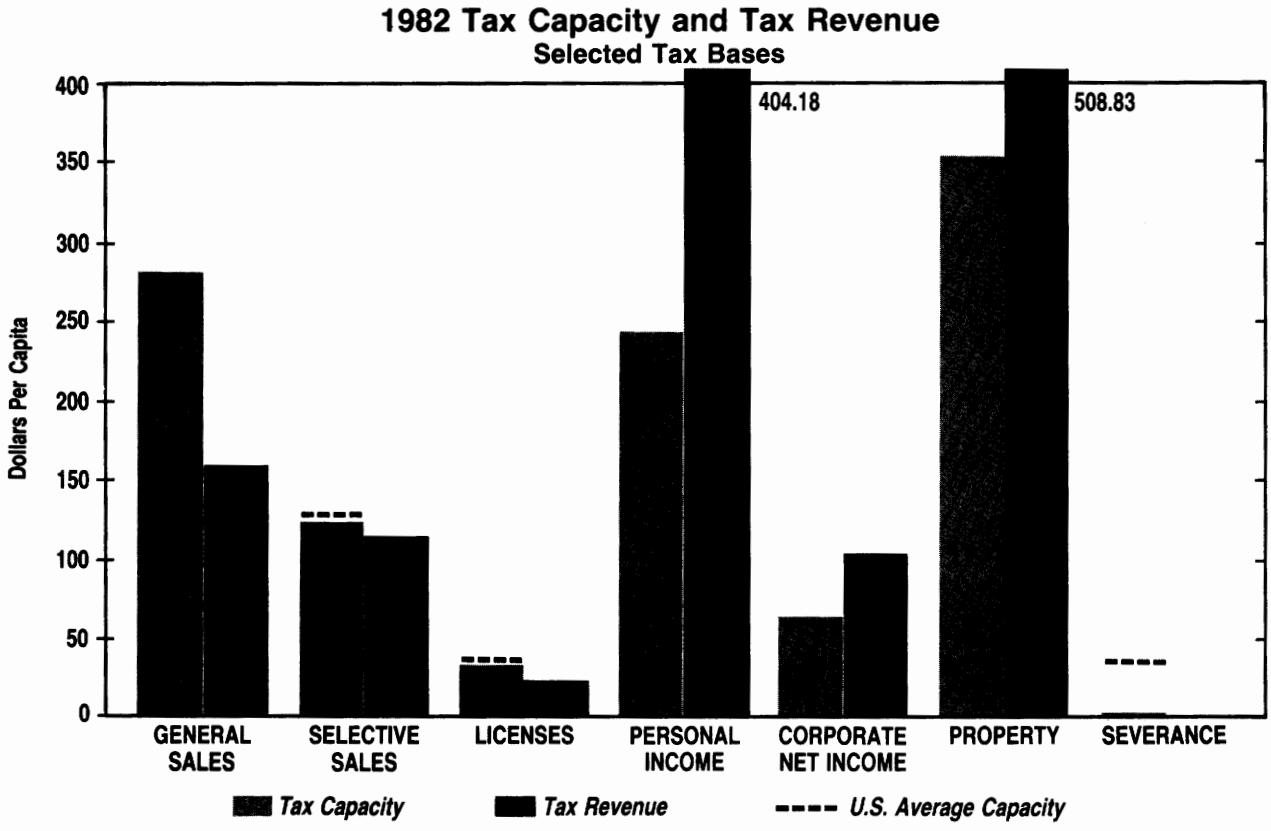


1982 Tax Capacity and Tax Revenue
Selected Tax Bases



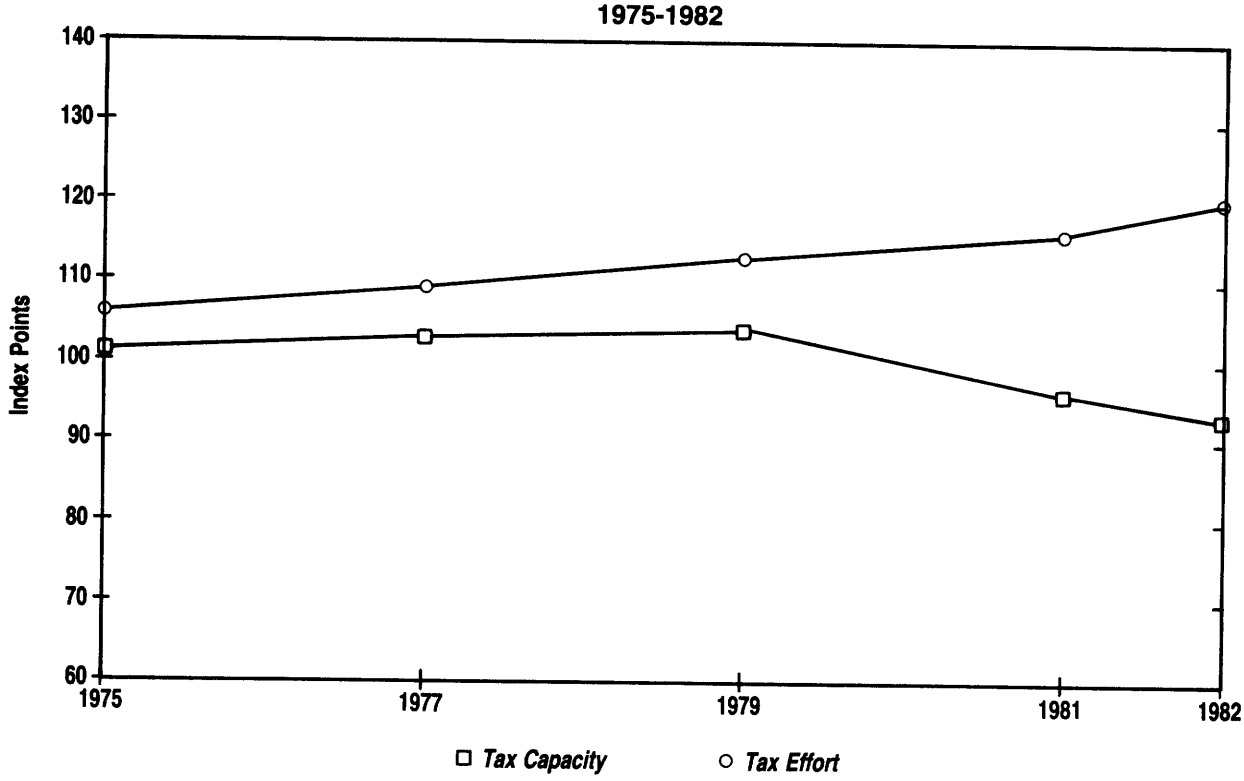
Massachusetts



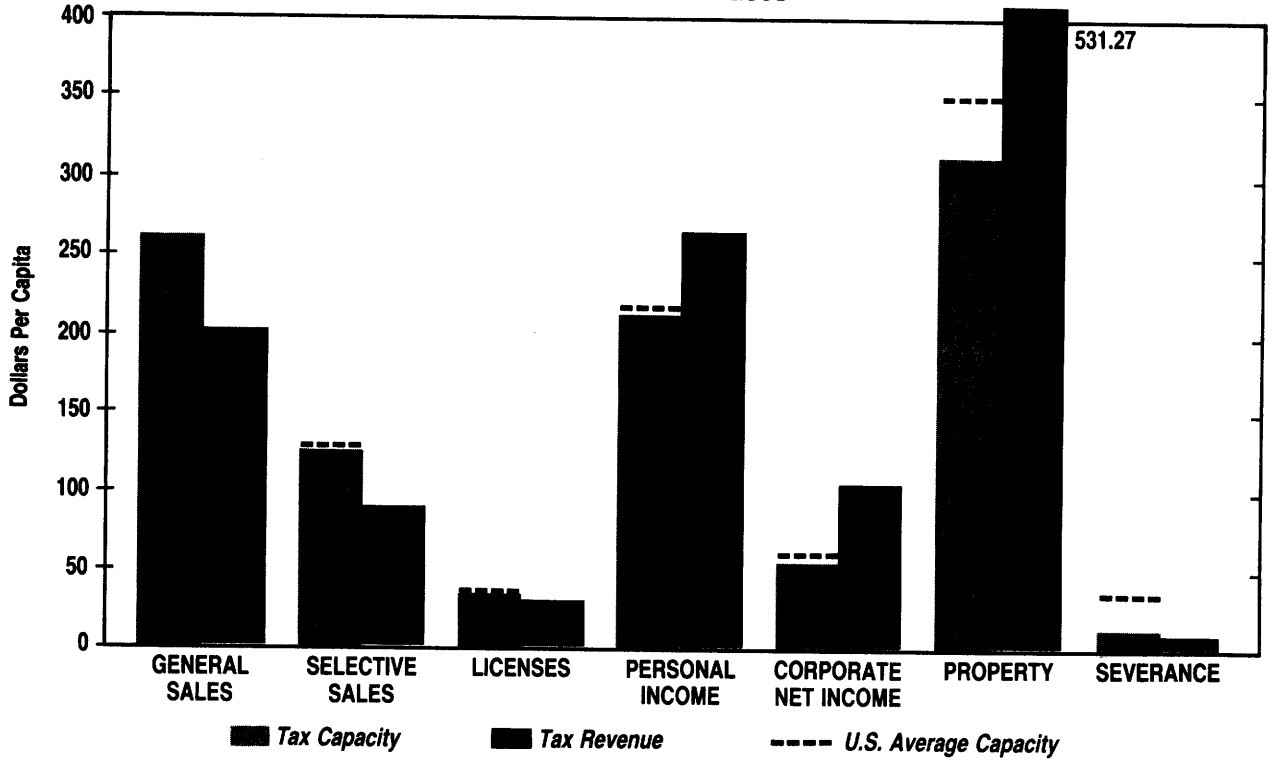


Michigan

Total Tax Capacity and Tax Effort
1975-1982

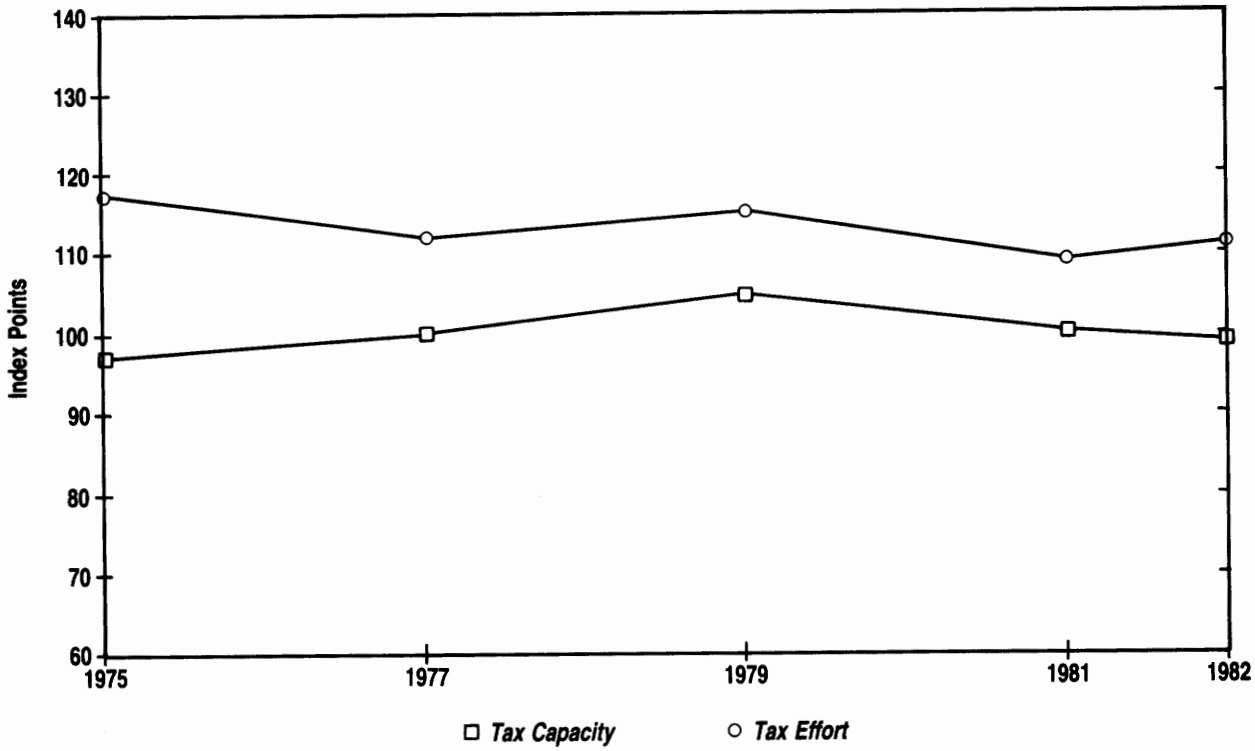


1982 Tax Capacity and Tax Revenue
Selected Tax Bases

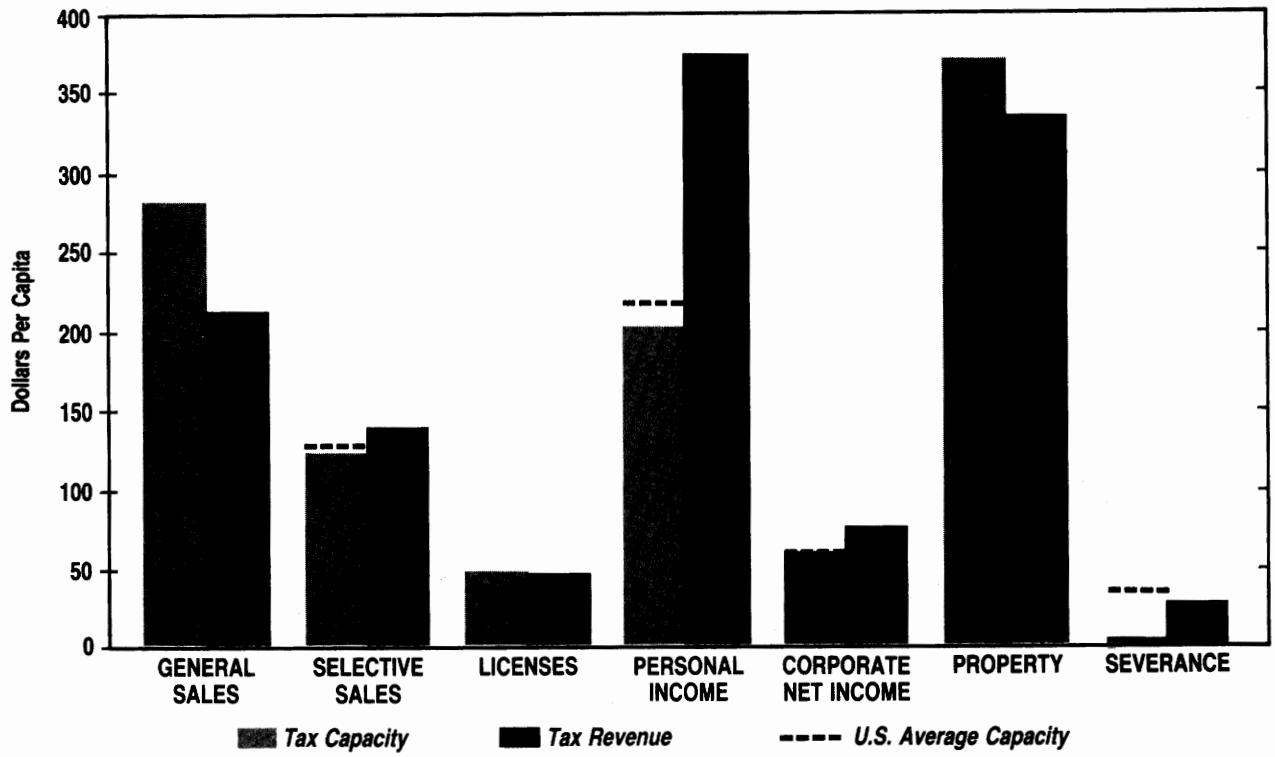


Minnesota

Total Tax Capacity and Tax Effort
1975-1982

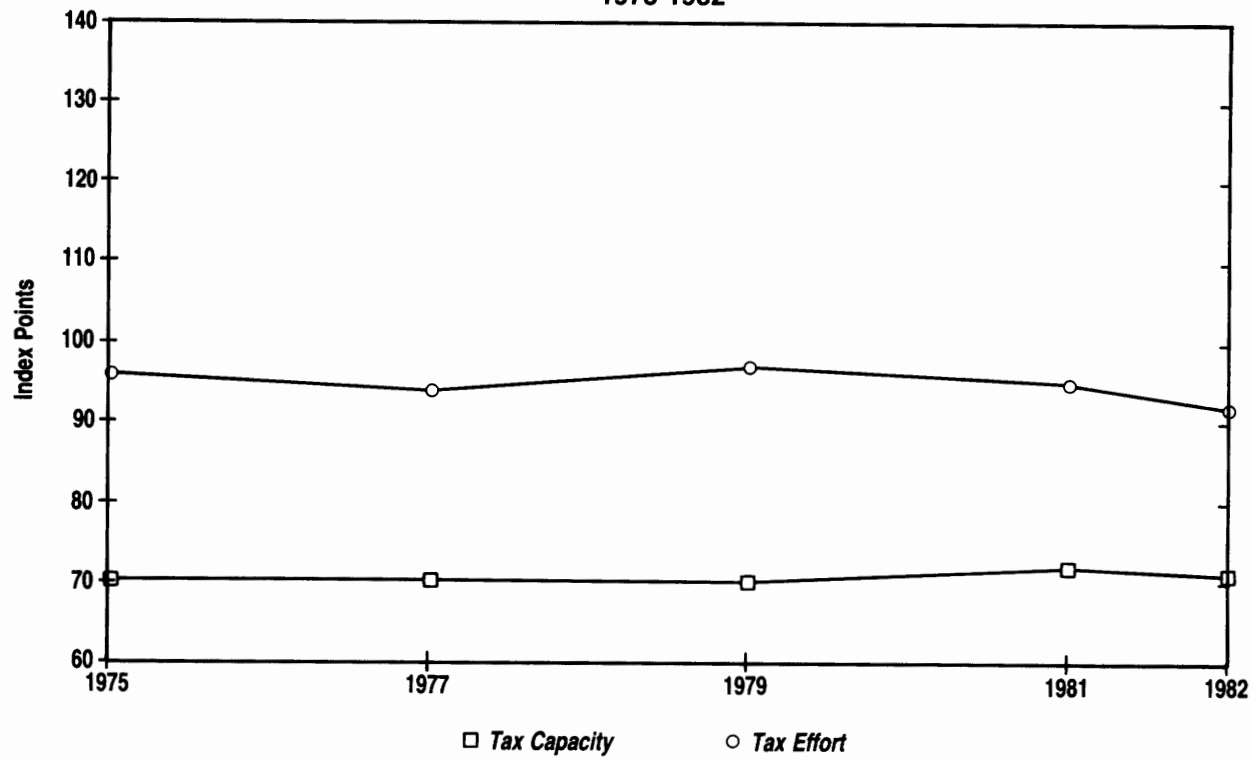


1982 Tax Capacity and Tax Revenue
Selected Tax Bases

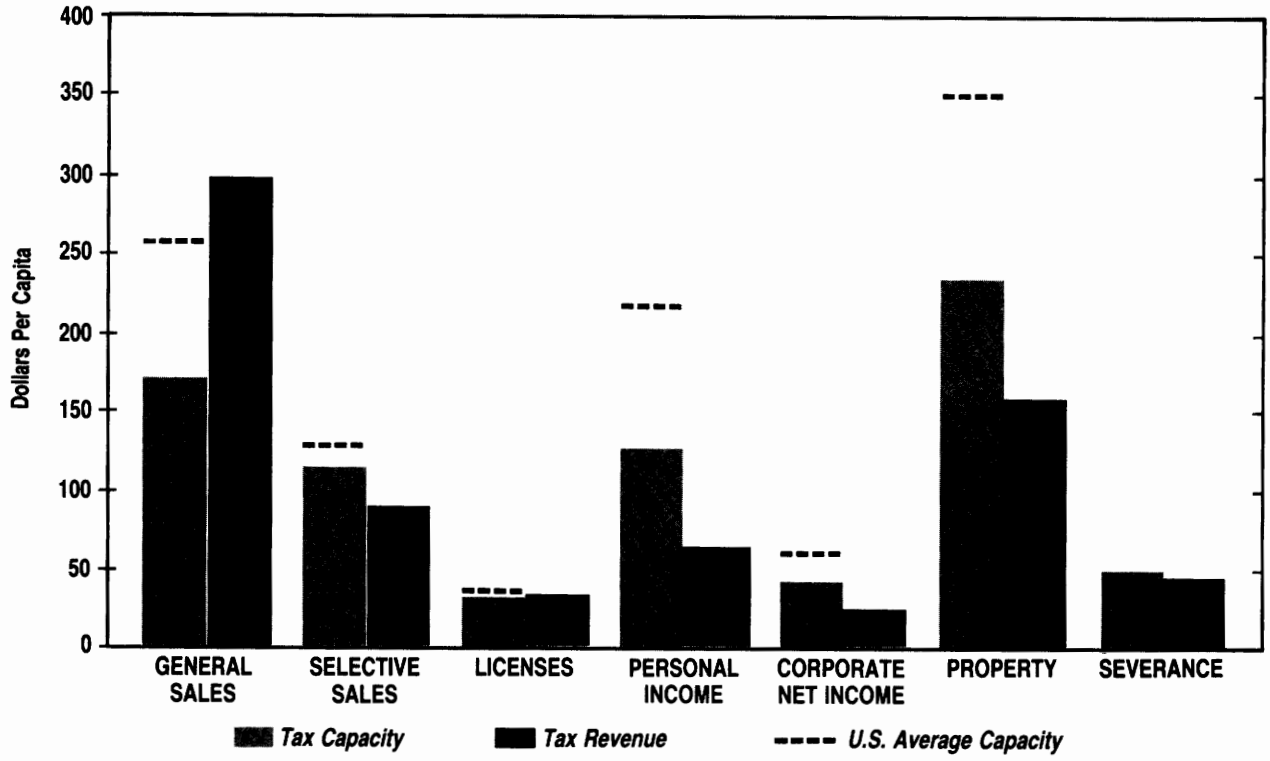


Mississippi

Total Tax Capacity and Tax Effort
1975-1982

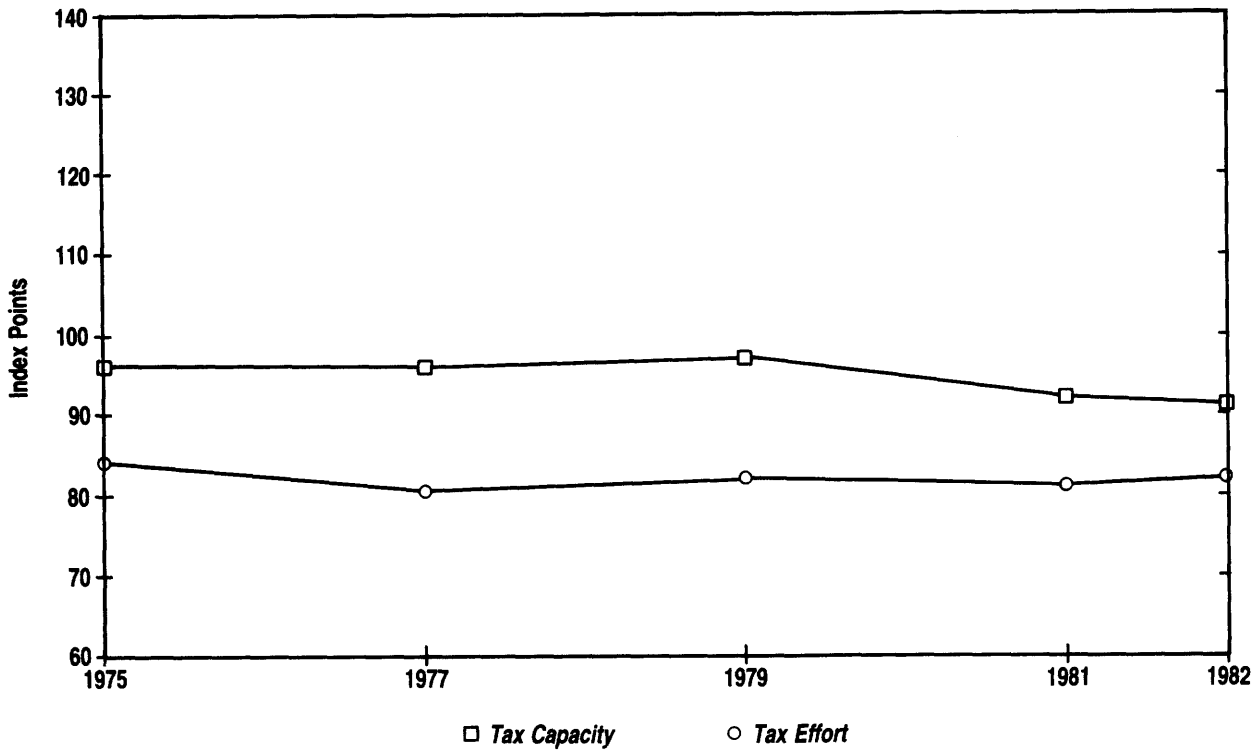


1982 Tax Capacity and Tax Revenue
Selected Tax Bases

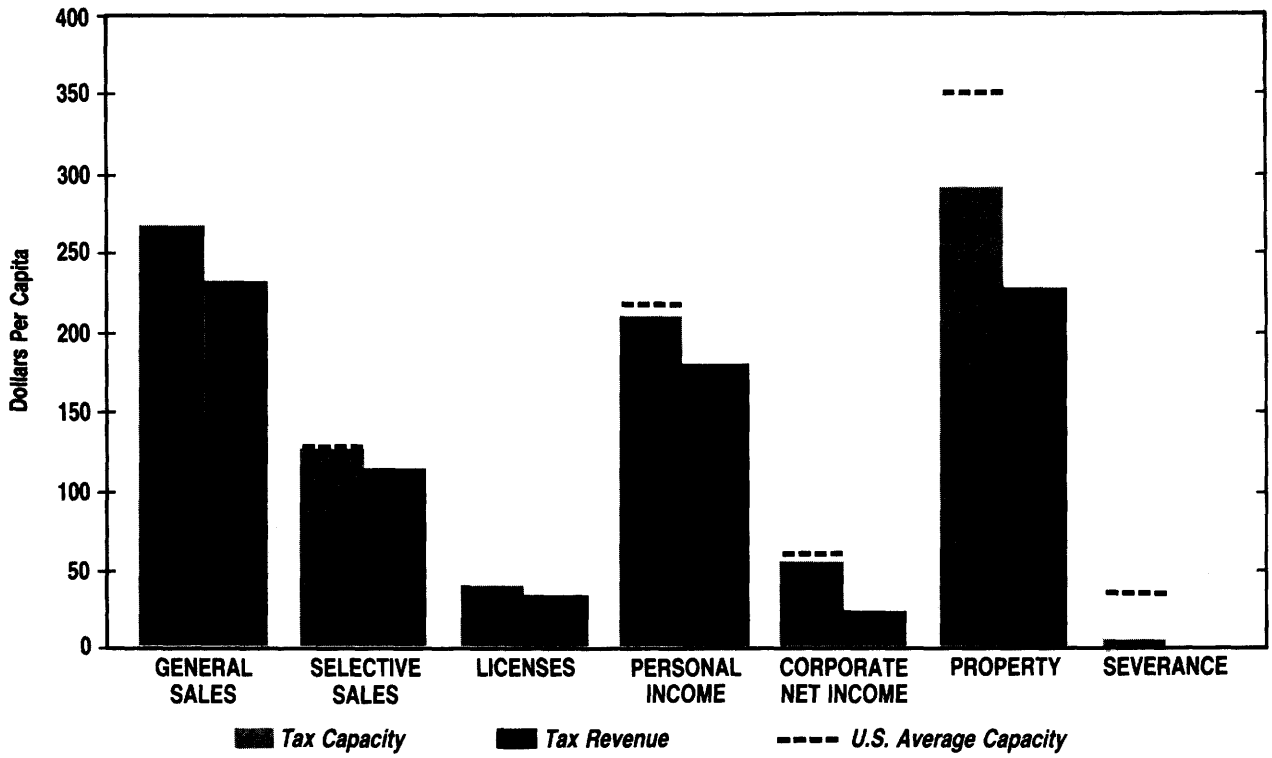


Missouri

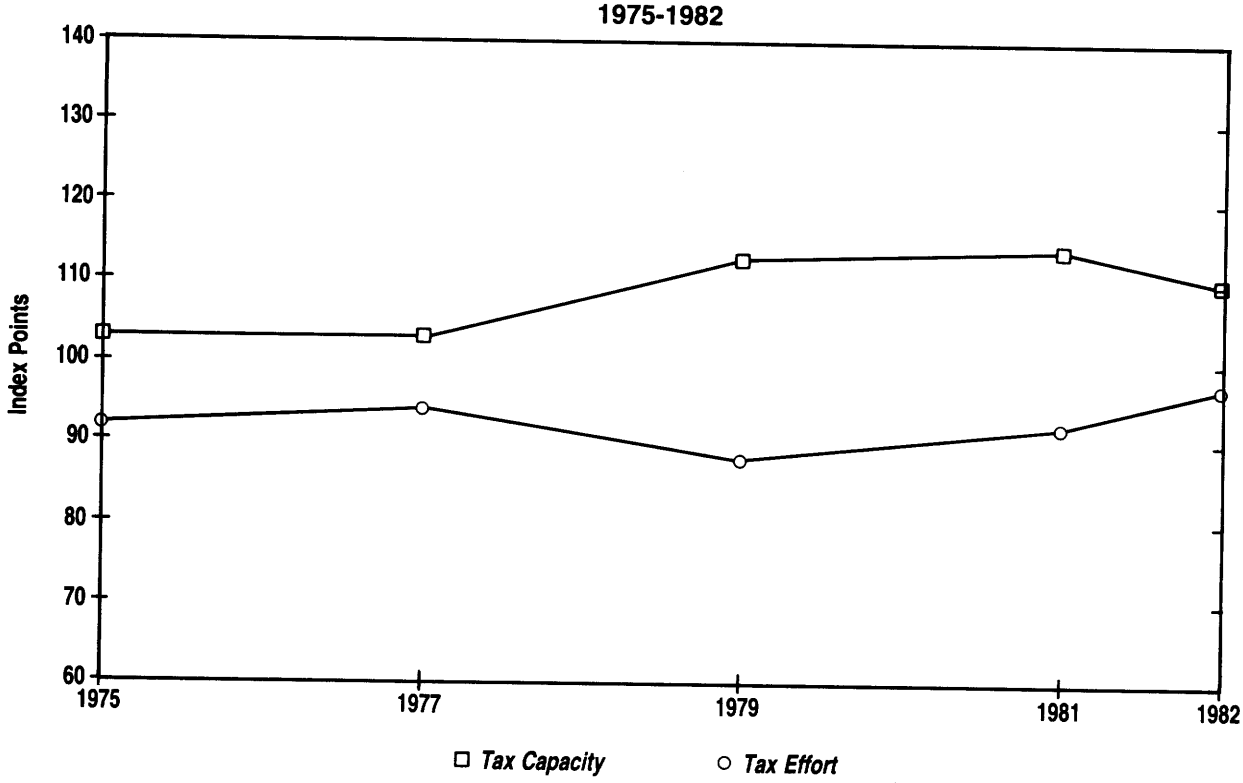
Total Tax Capacity and Tax Effort
1975-1982



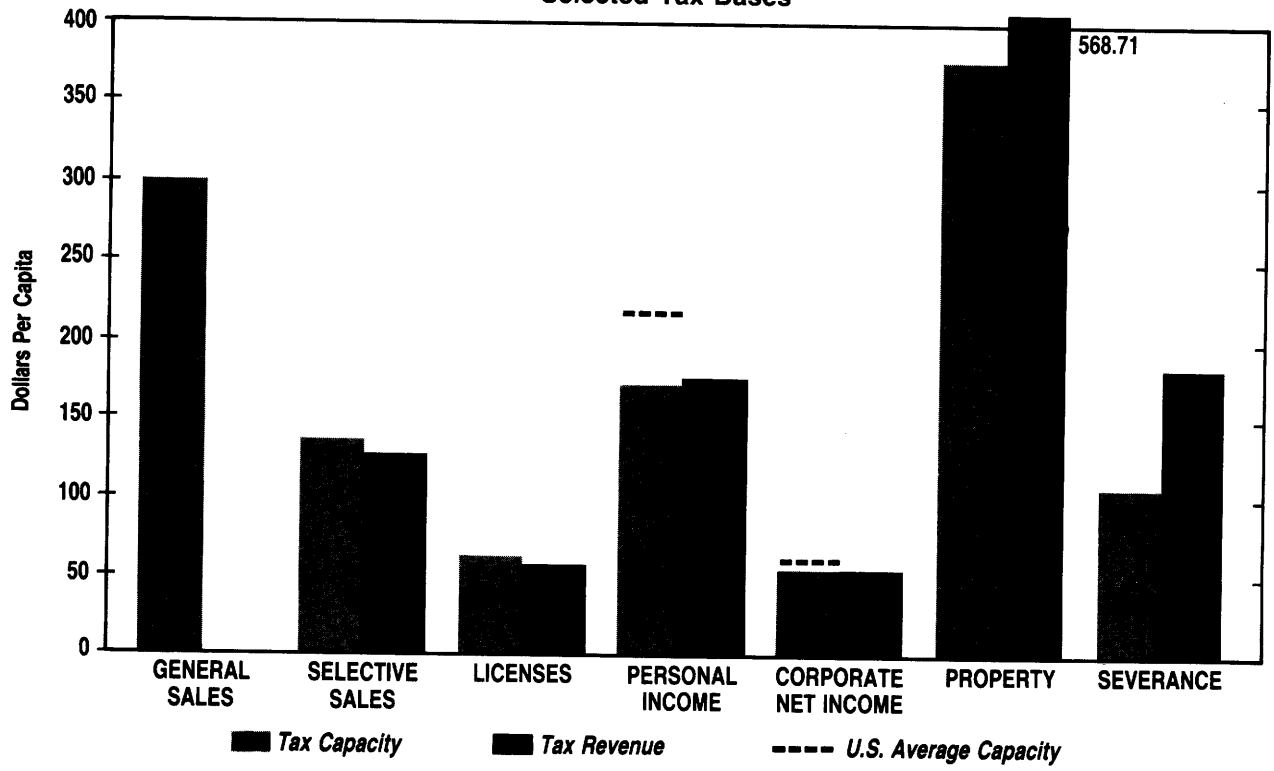
1982 Tax Capacity and Tax Revenue
Selected Tax Bases



Total Tax Capacity and Tax Effort
1975-1982

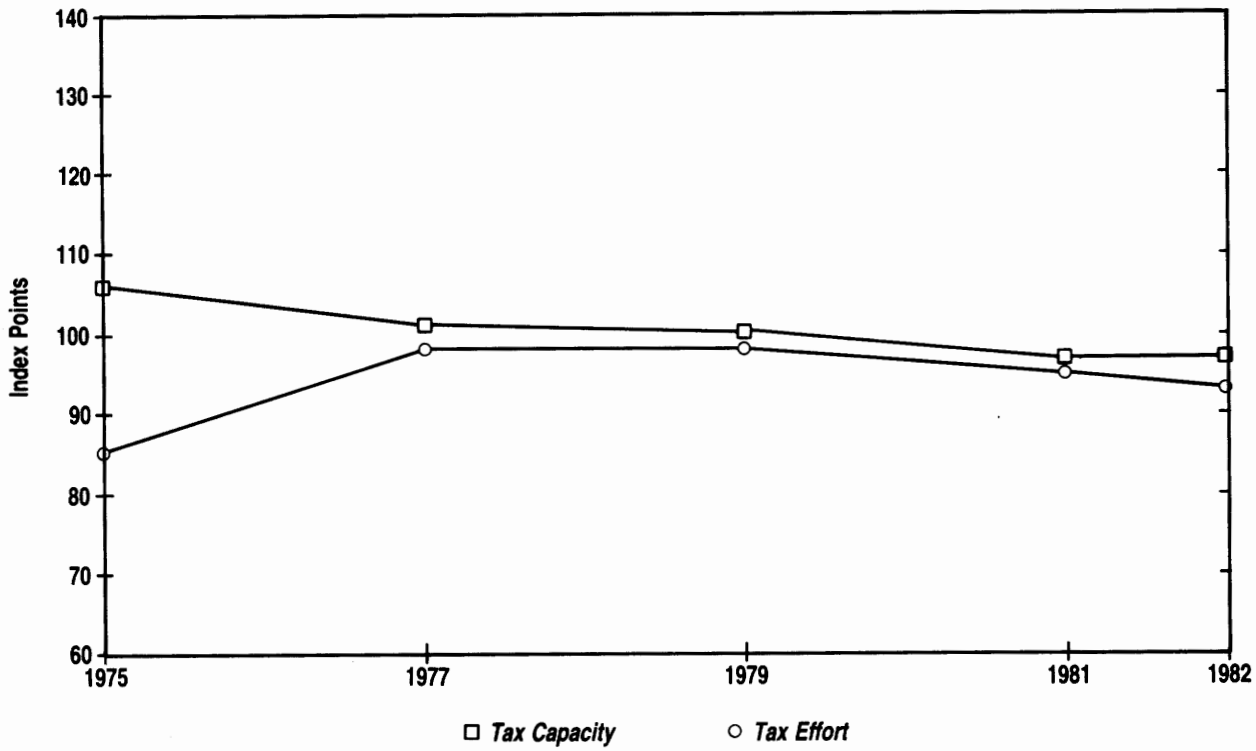


1982 Tax Capacity and Tax Revenue
Selected Tax Bases

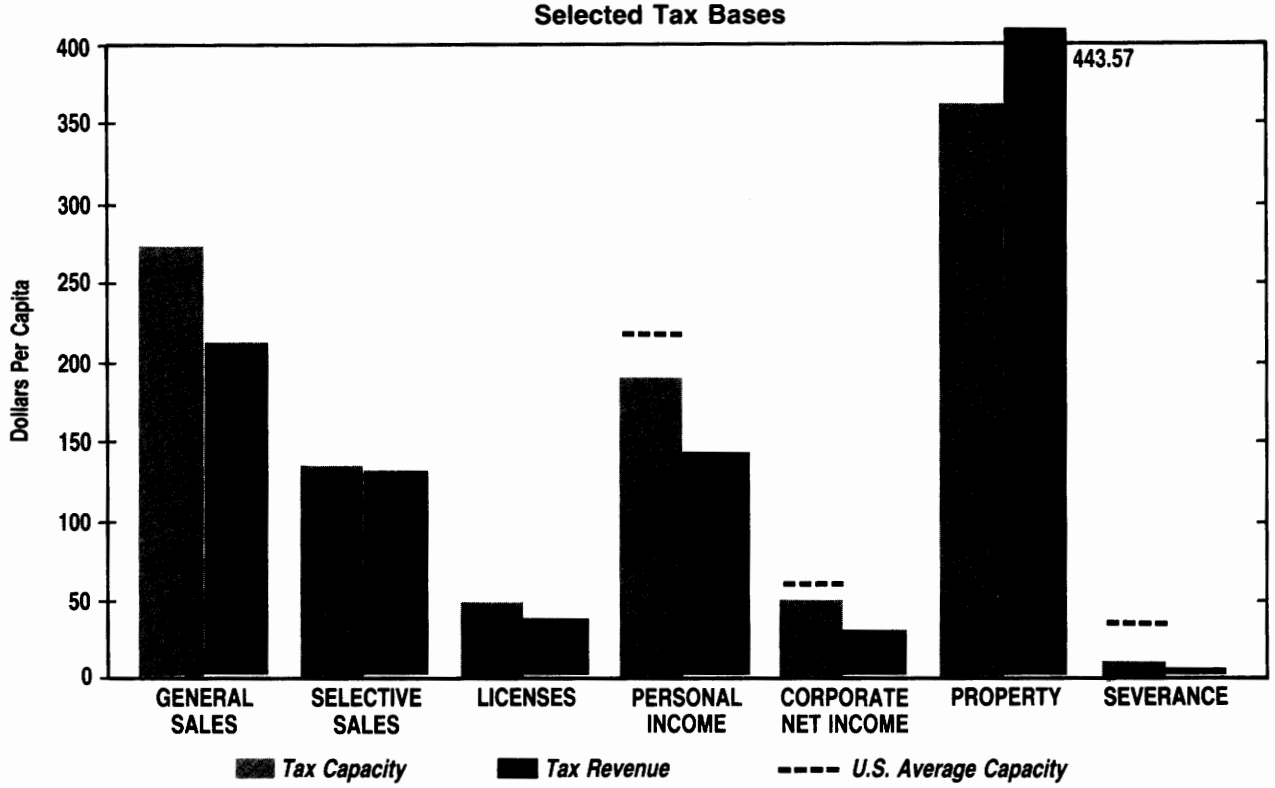


Nebraska

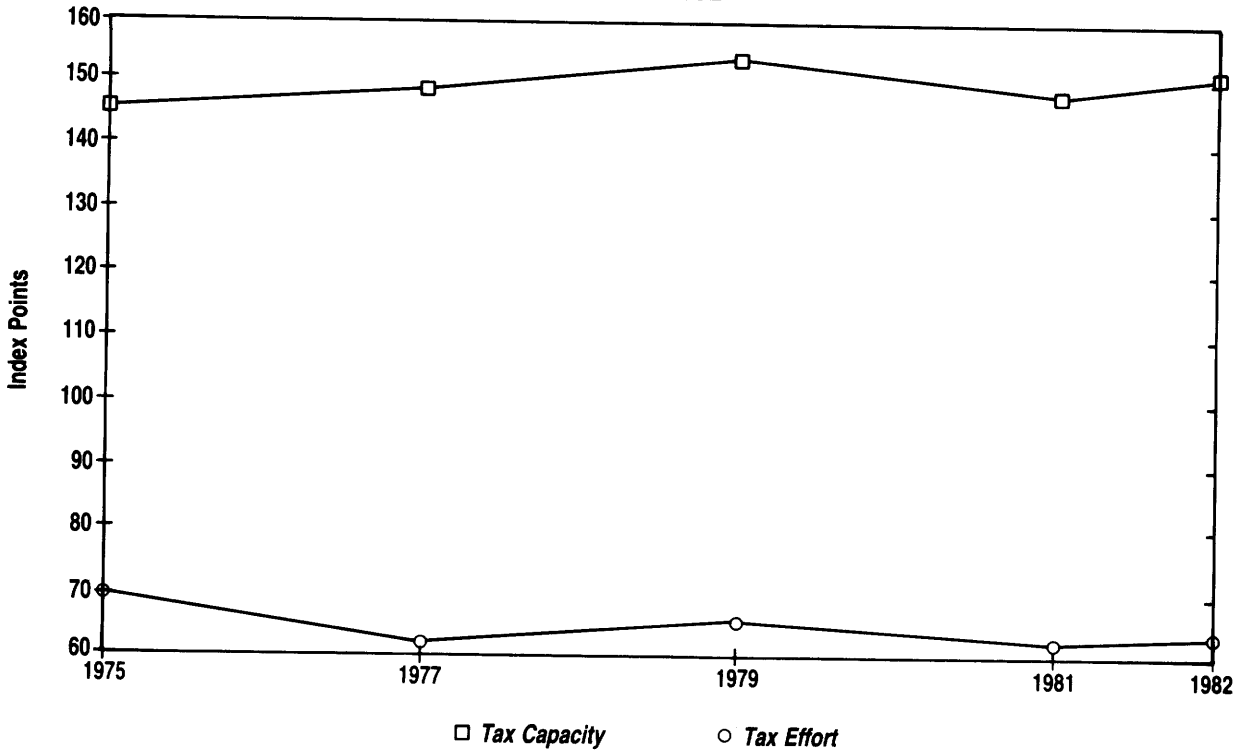
Total Tax Capacity and Tax Effort
1975-1982



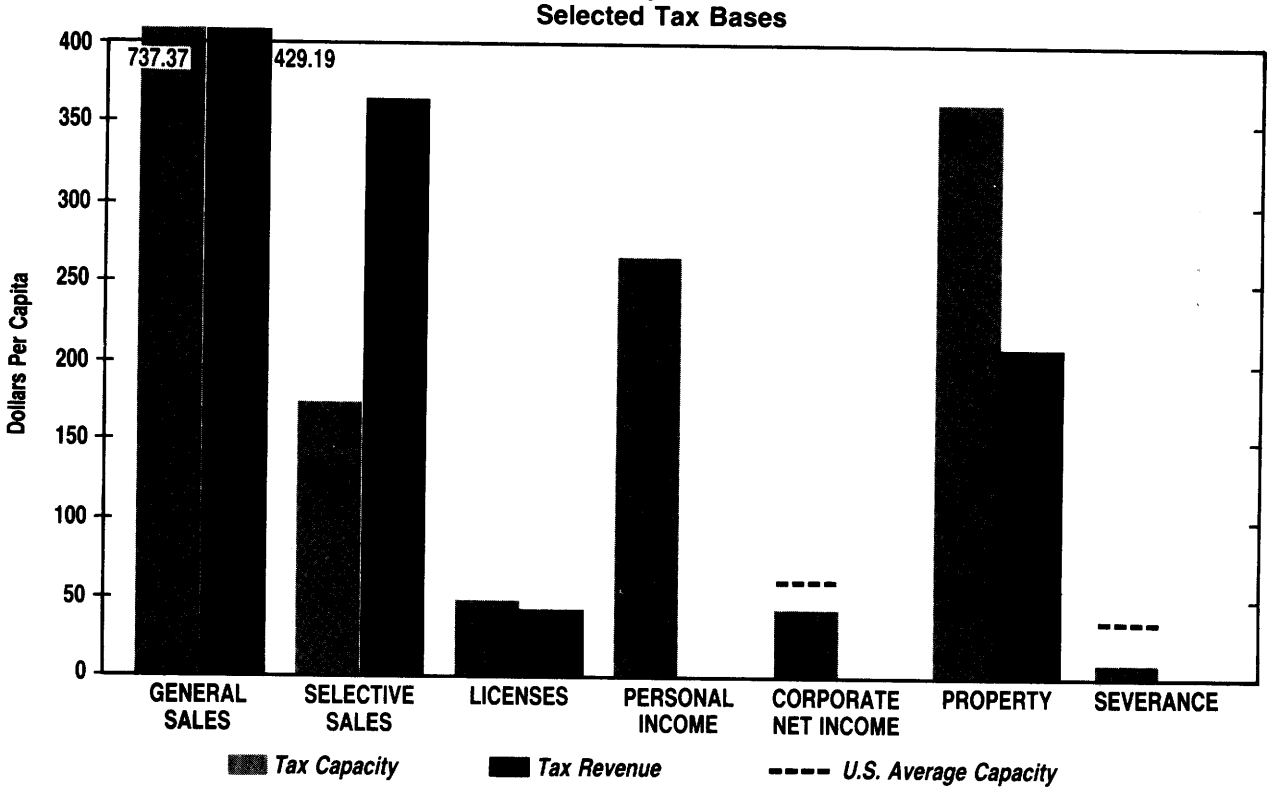
1982 Tax Capacity and Tax Revenue
Selected Tax Bases



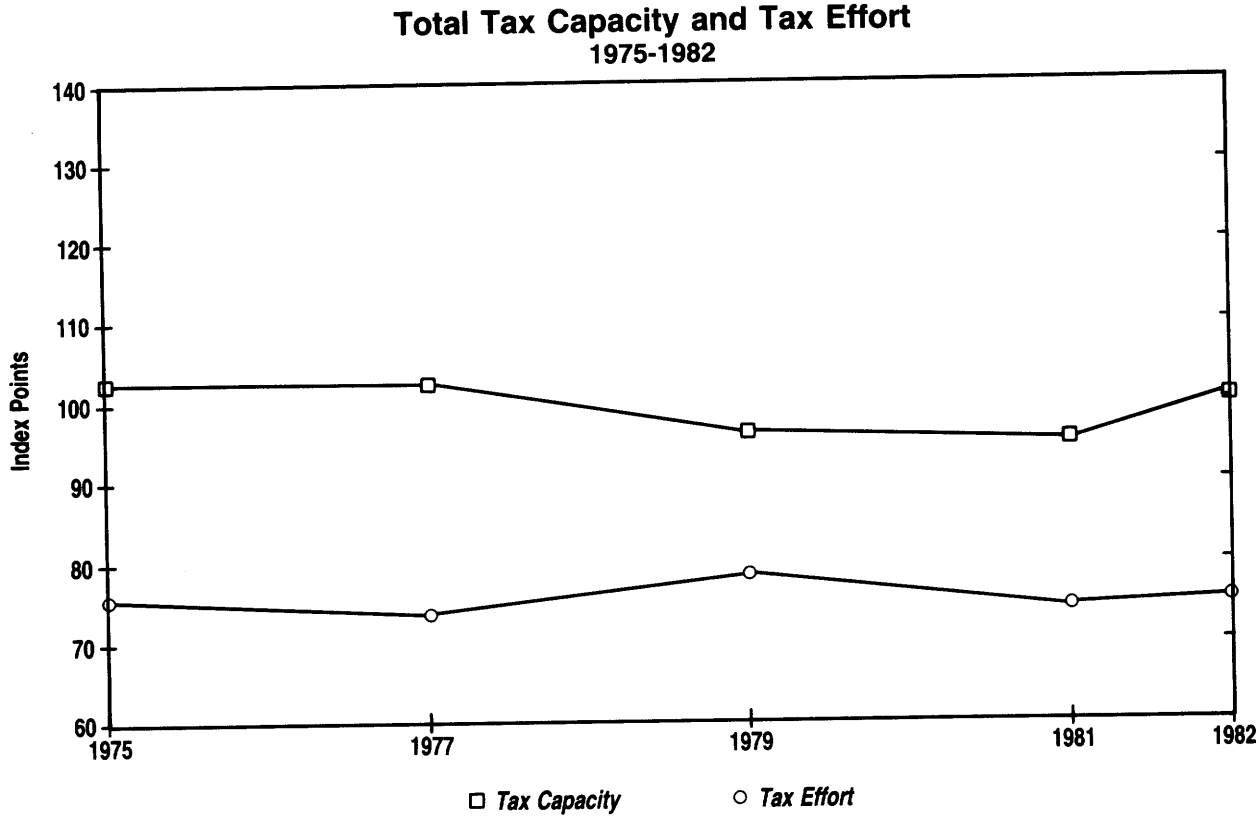
Total Tax Capacity and Tax Effort
1975-1982

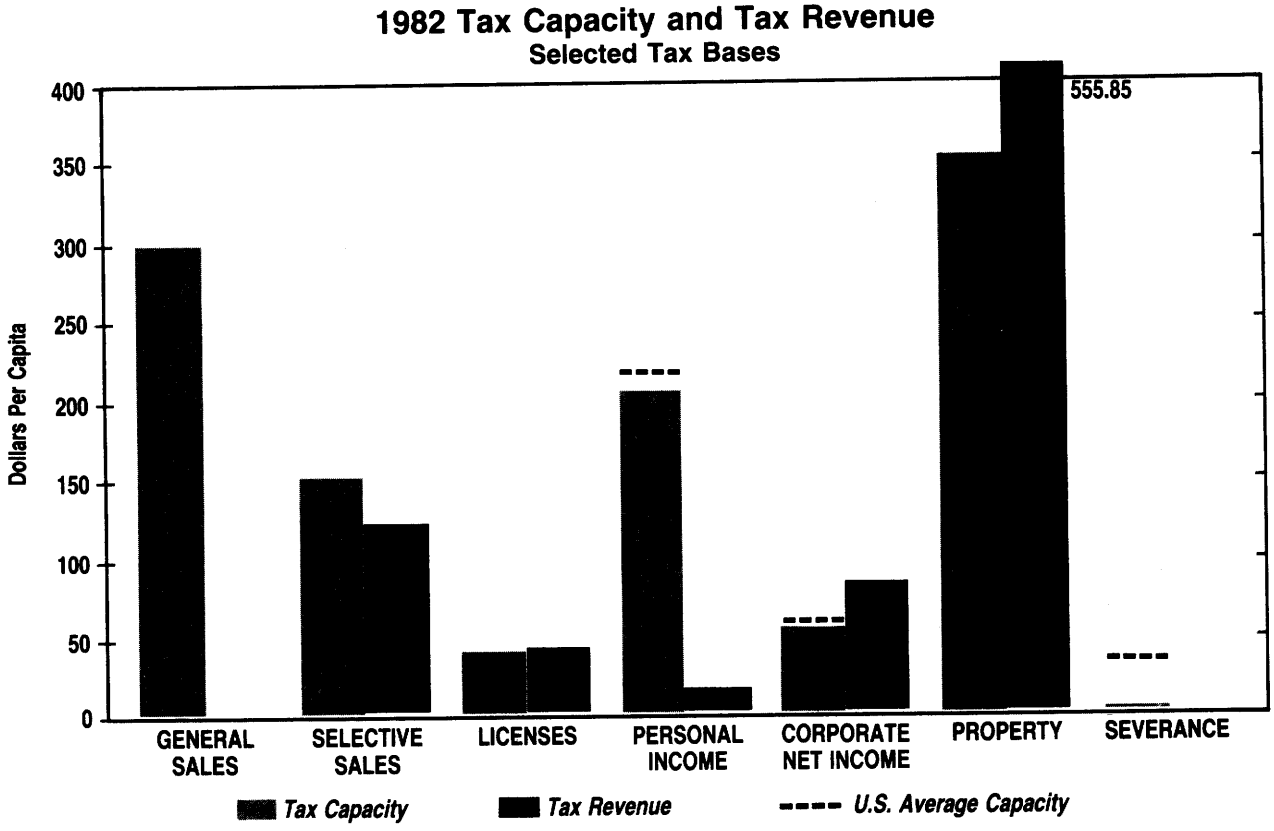


1982 Tax Capacity and Tax Revenue
Selected Tax Bases

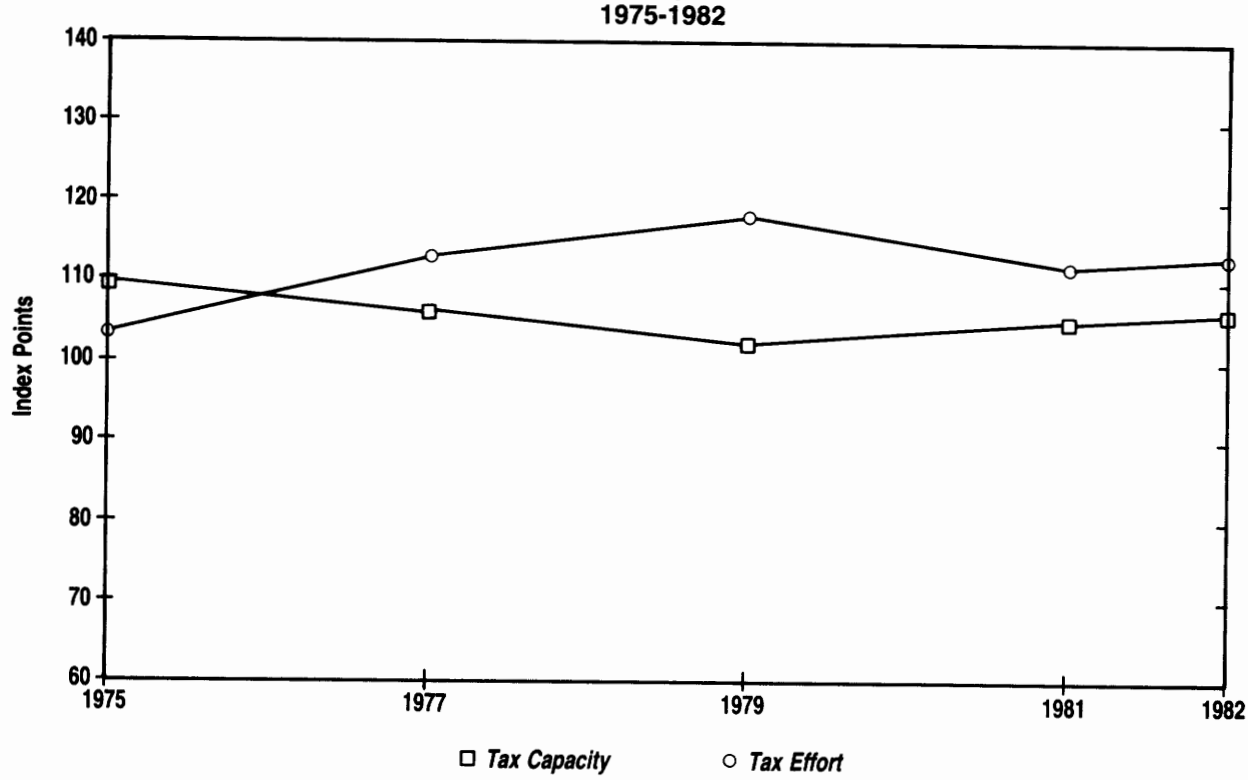


New Hampshire

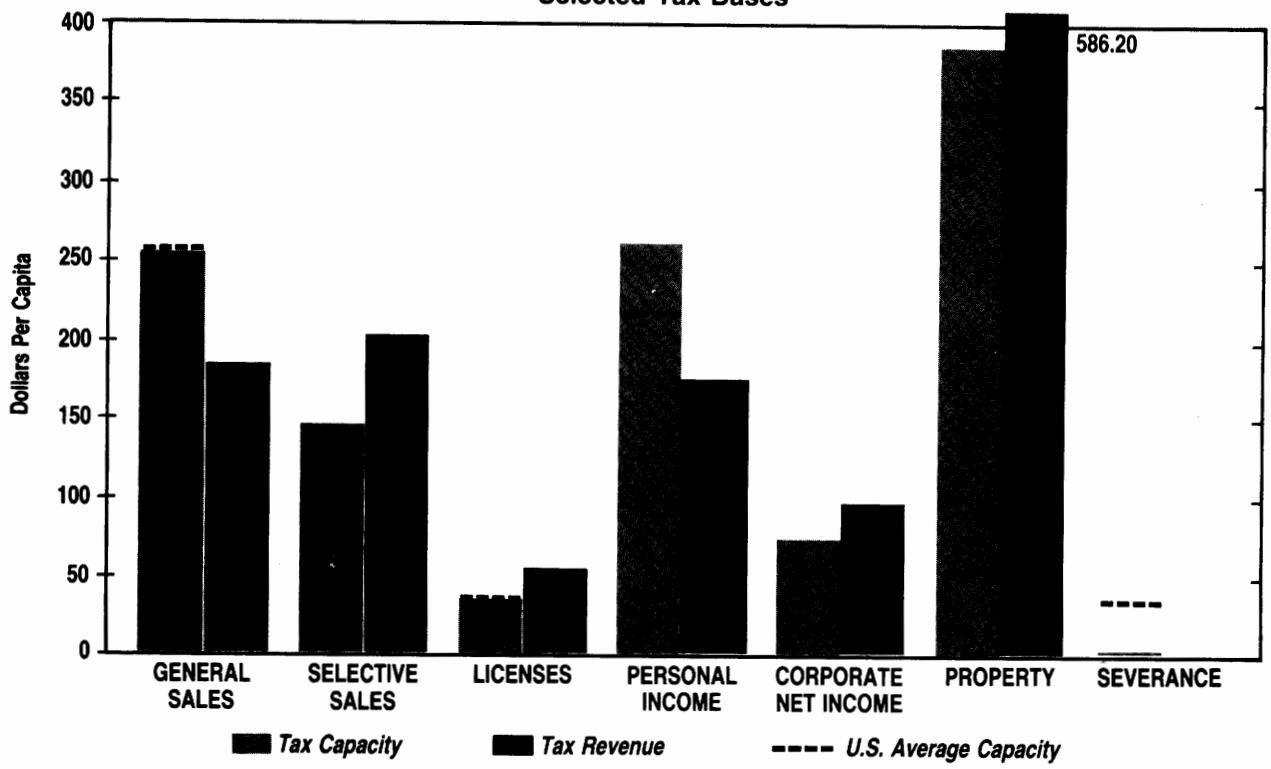




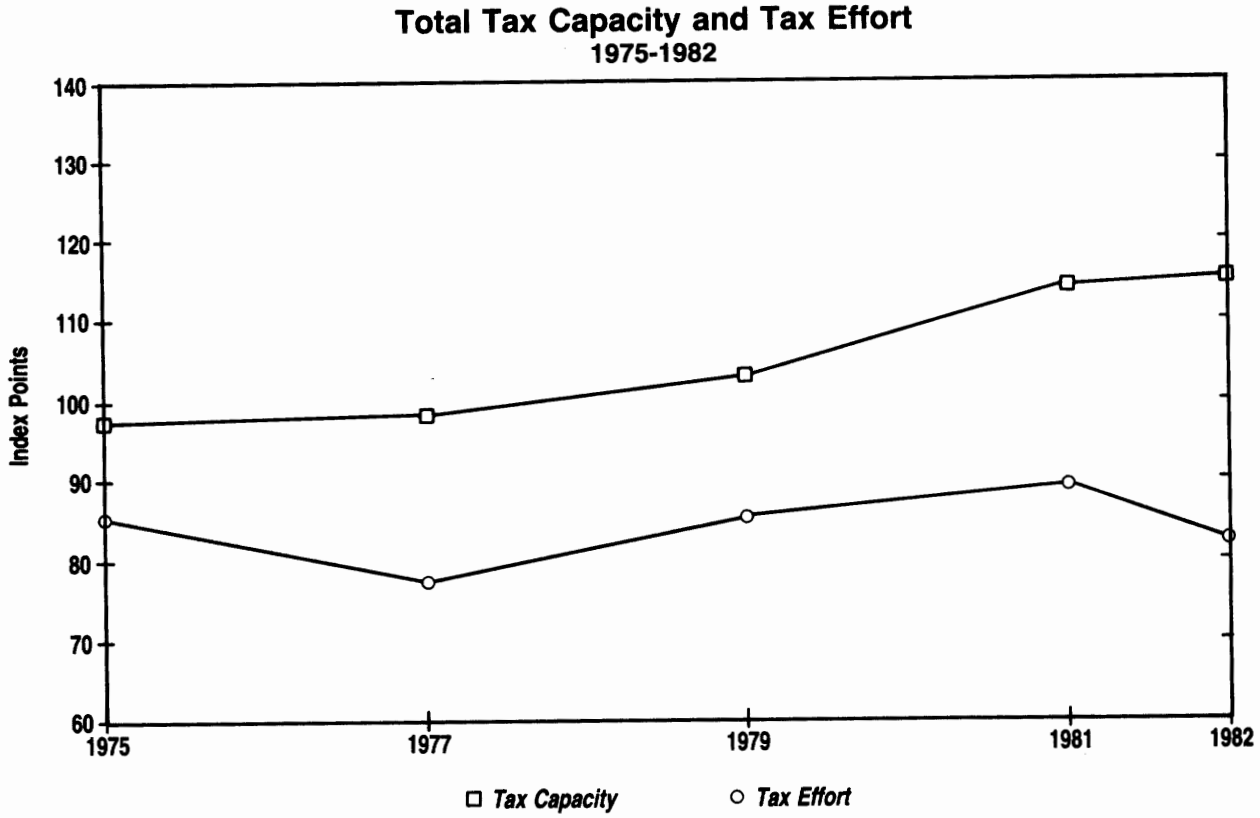
Total Tax Capacity and Tax Effort
1975-1982

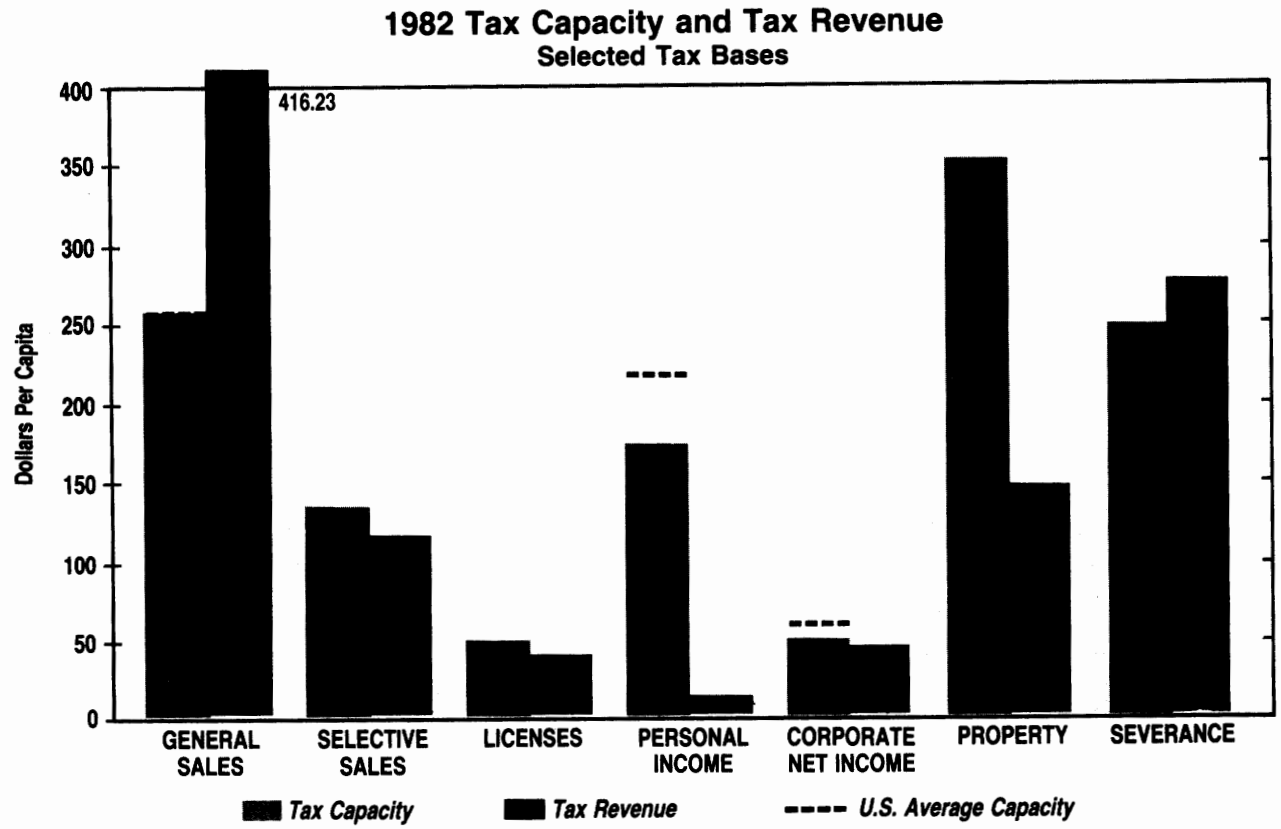


1982 Tax Capacity and Tax Revenue
Selected Tax Bases



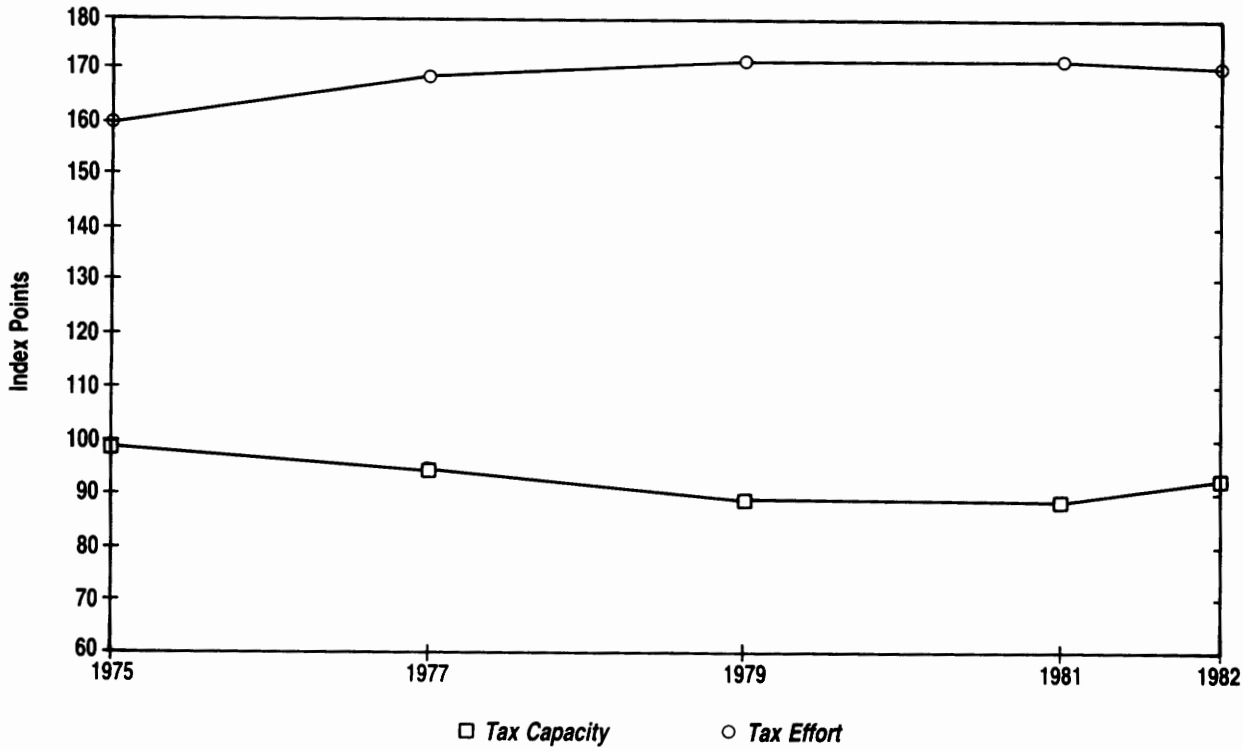
New Mexico


Total Tax Capacity and Tax Effort
1975-1982
Index Points
140
130
120
110
100
90
80
70
60
1975
1977
1979
1981
1982
Tax Capacity
Tax Effort

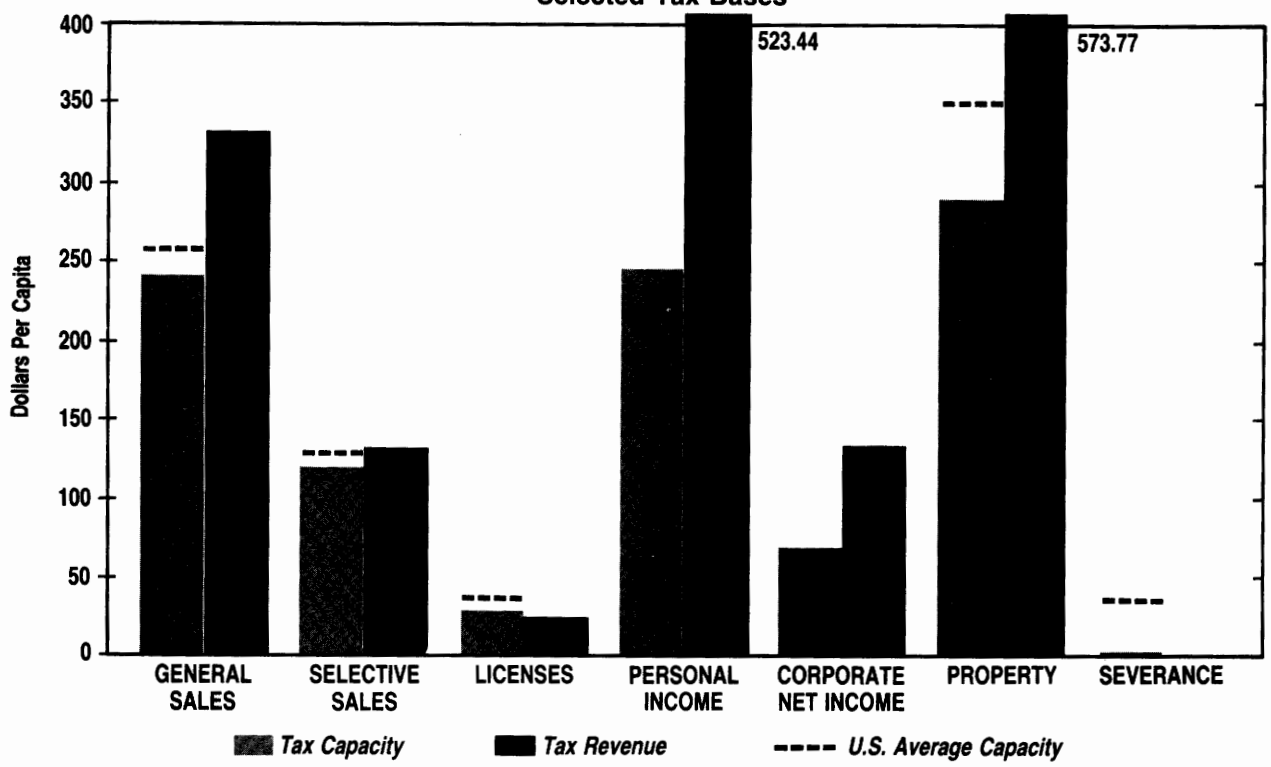

1982 Tax Capacity and Tax Revenue
Selected Tax Bases
Dollars Per Capita
400
350
300
250
200
150
100
50
0
416.23
GENERAL SALES
SELECTIVE SALES
LICENSES
PERSONAL INCOME
CORPORATE NET INCOME
PROPERTY
SEVERANCE
Tax Capacity
Tax Revenue
U.S. Average Capacity

New York

Total Tax Capacity and Tax Effort
1975-1982

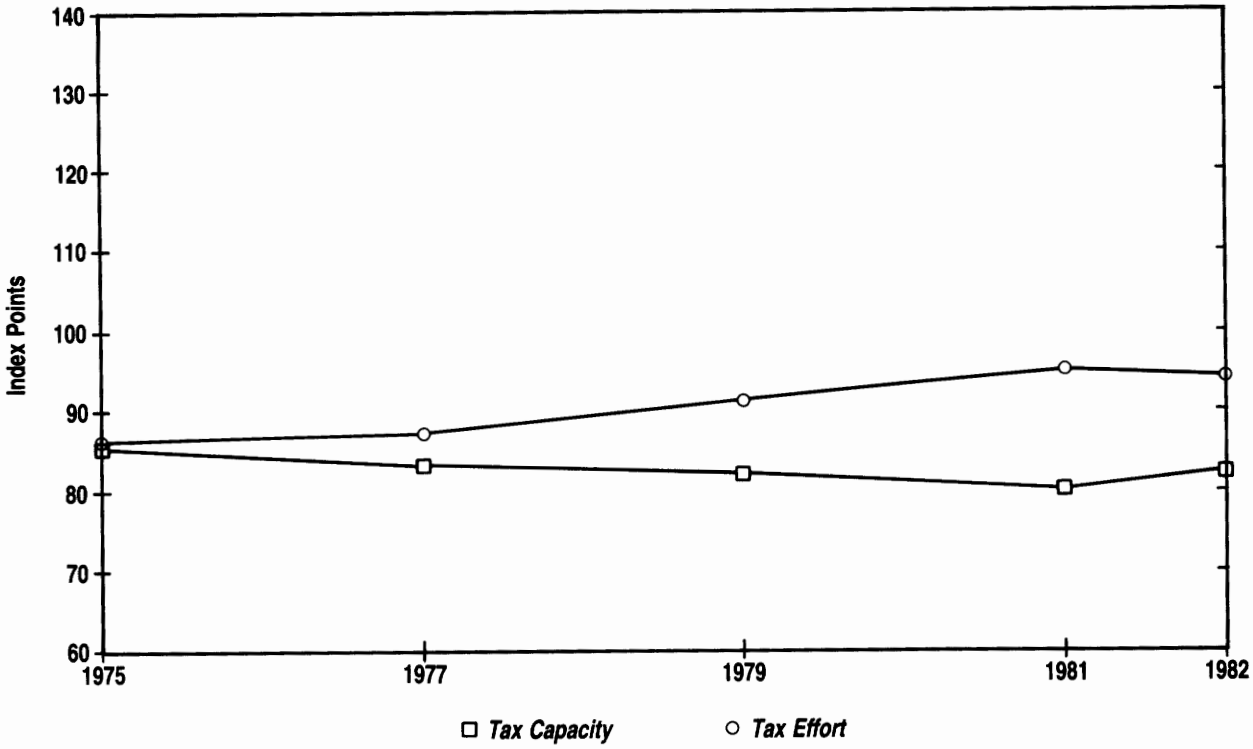


1982 Tax Capacity and Tax Revenue
Selected Tax Bases

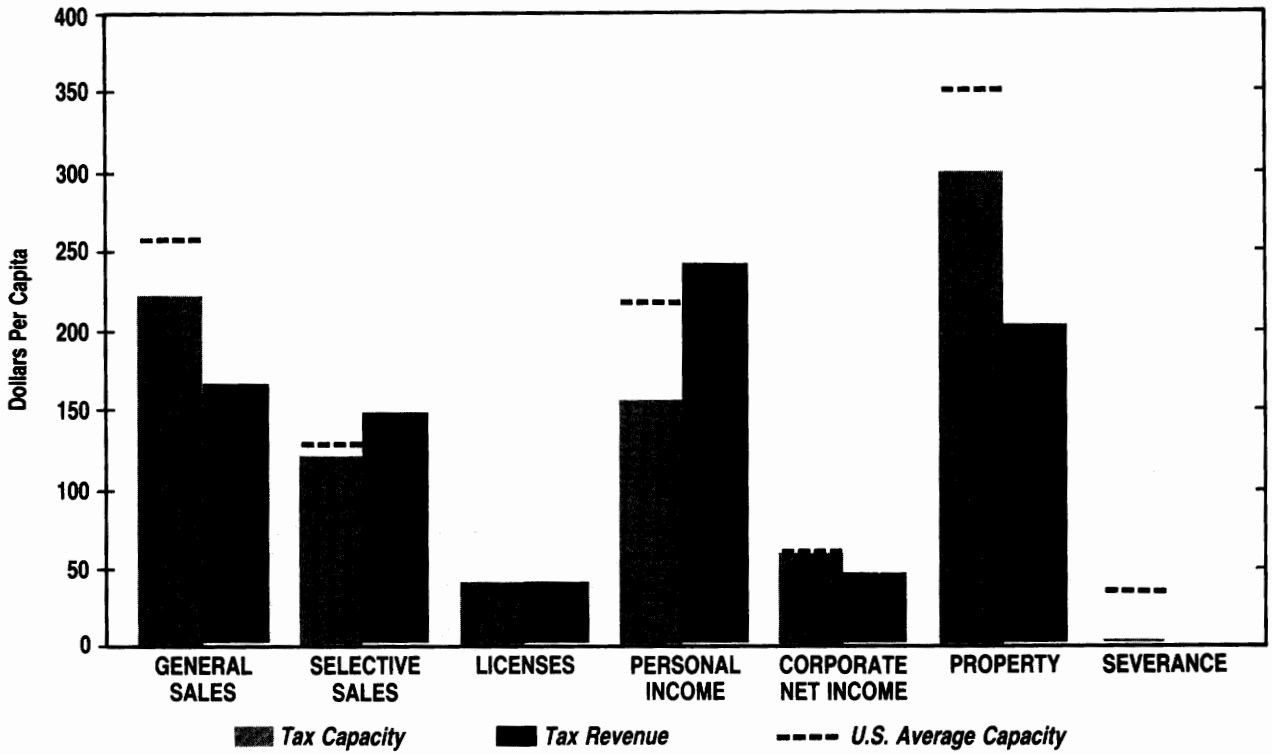


North Carolina

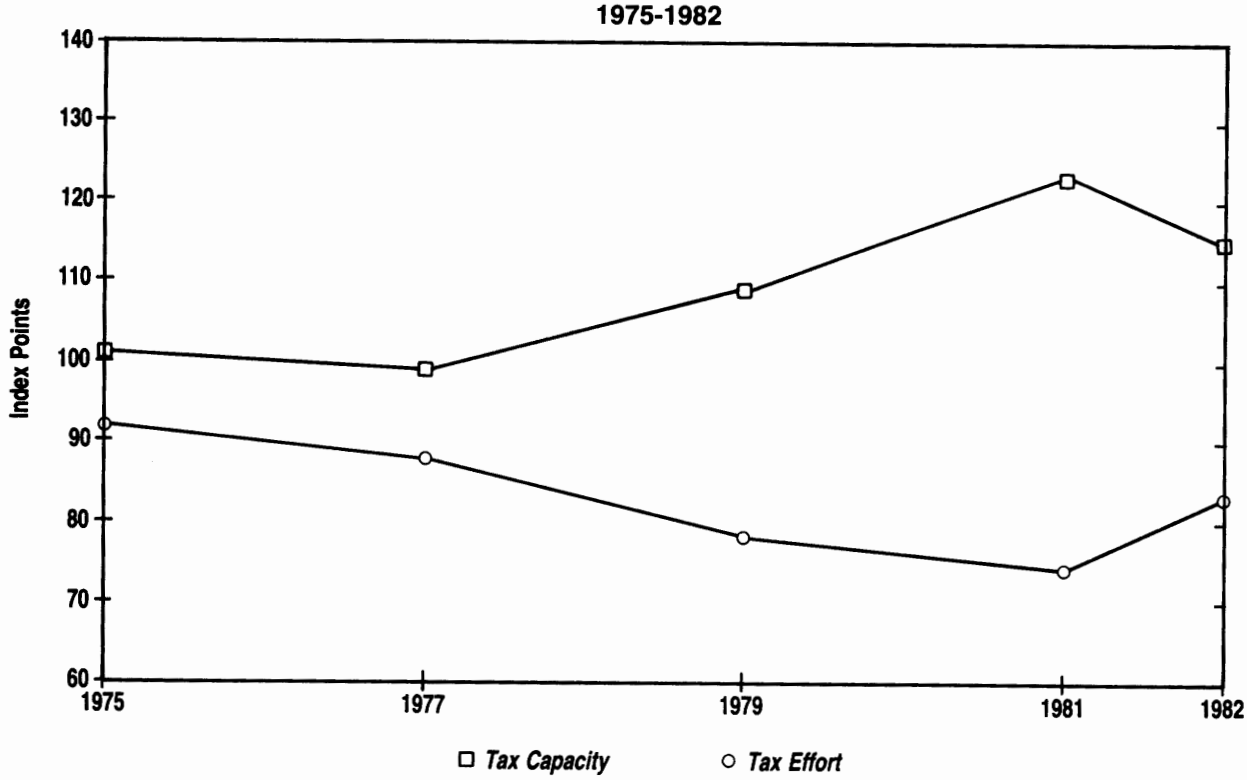
Total Tax Capacity and Tax Effort
1975-1982



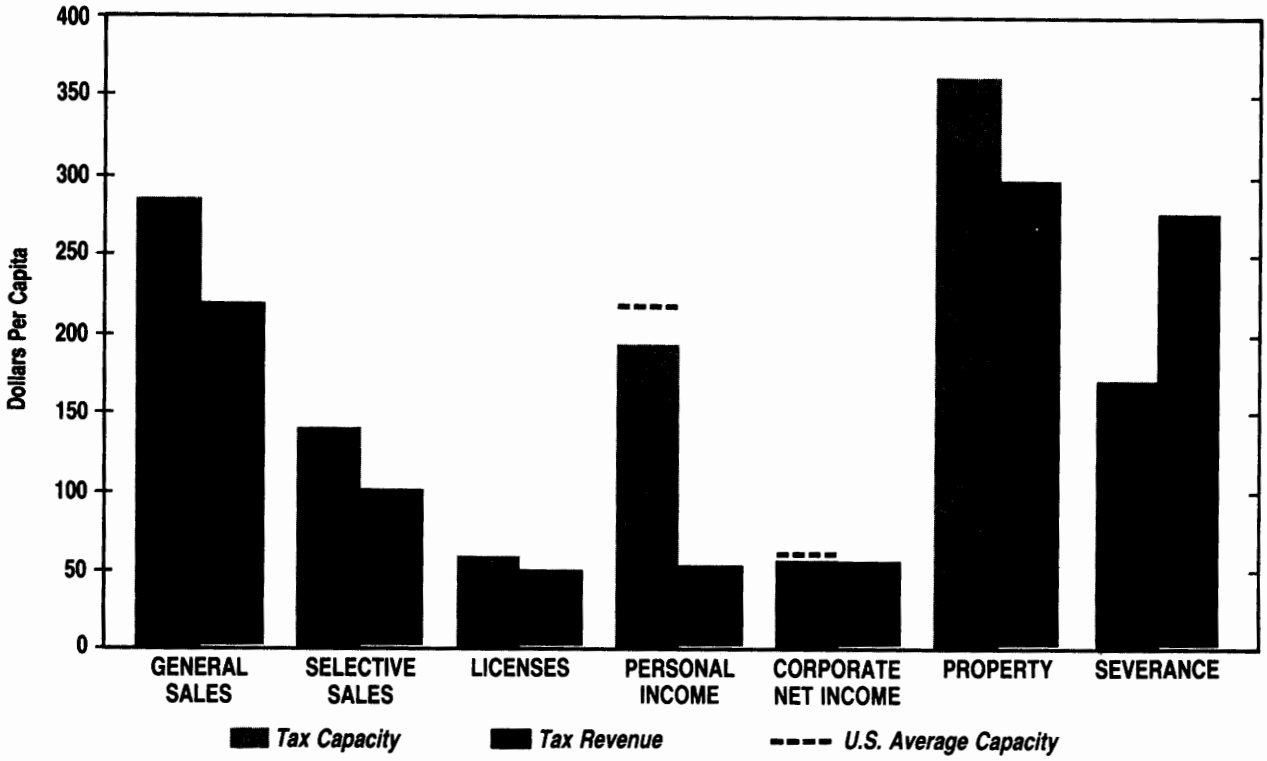
1982 Tax Capacity and Tax Revenue
Selected Tax Bases



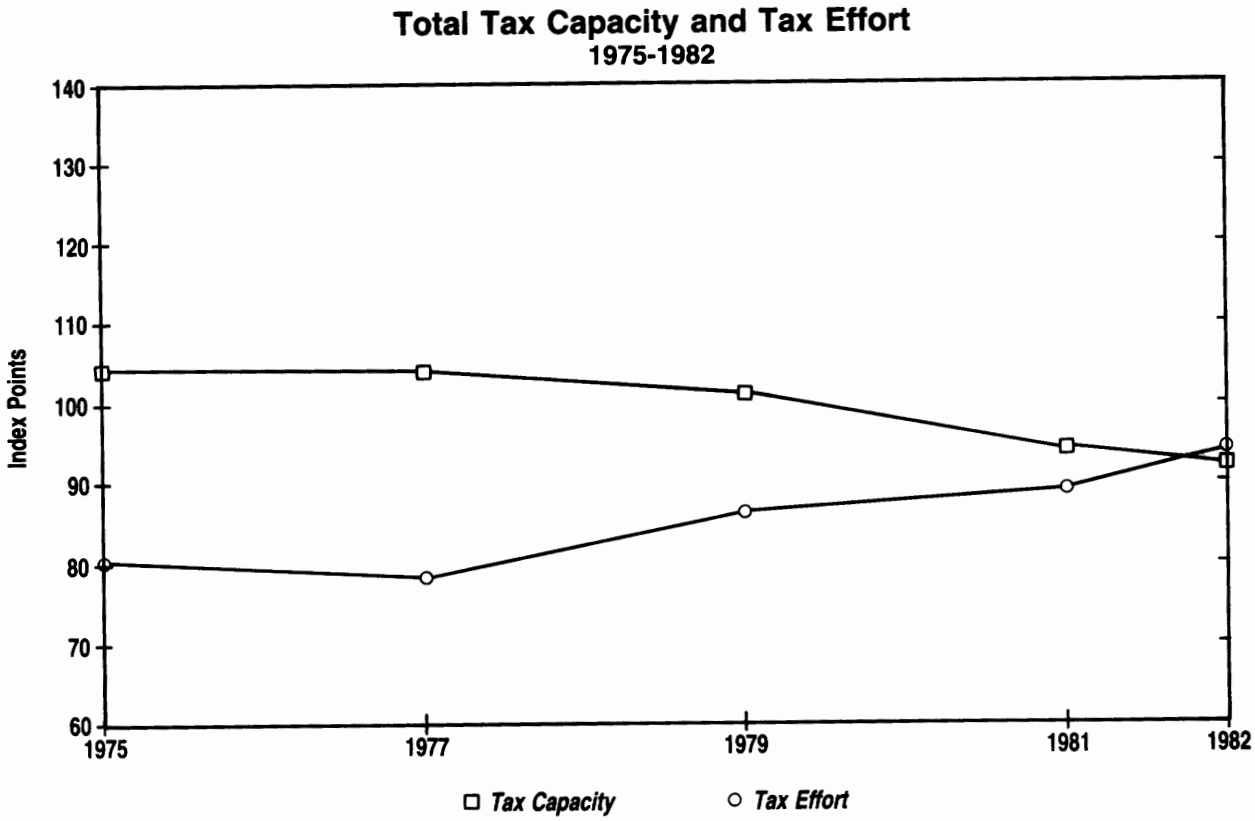
Total Tax Capacity and Tax Effort
1975-1982



1982 Tax Capacity and Tax Revenue
Selected Tax Bases



Ohio


Total Tax Capacity and Tax Effort
1975-1982
Index Points
140
130
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1975
1977
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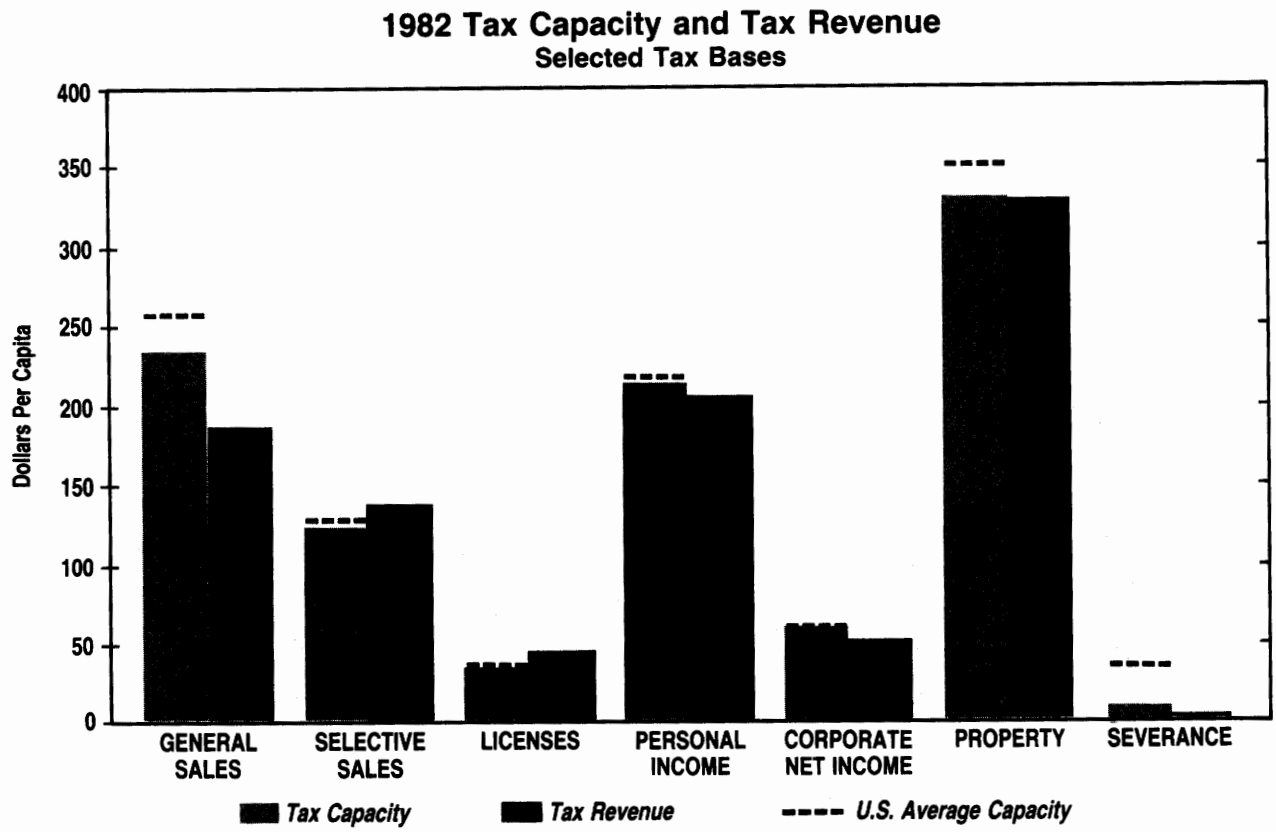
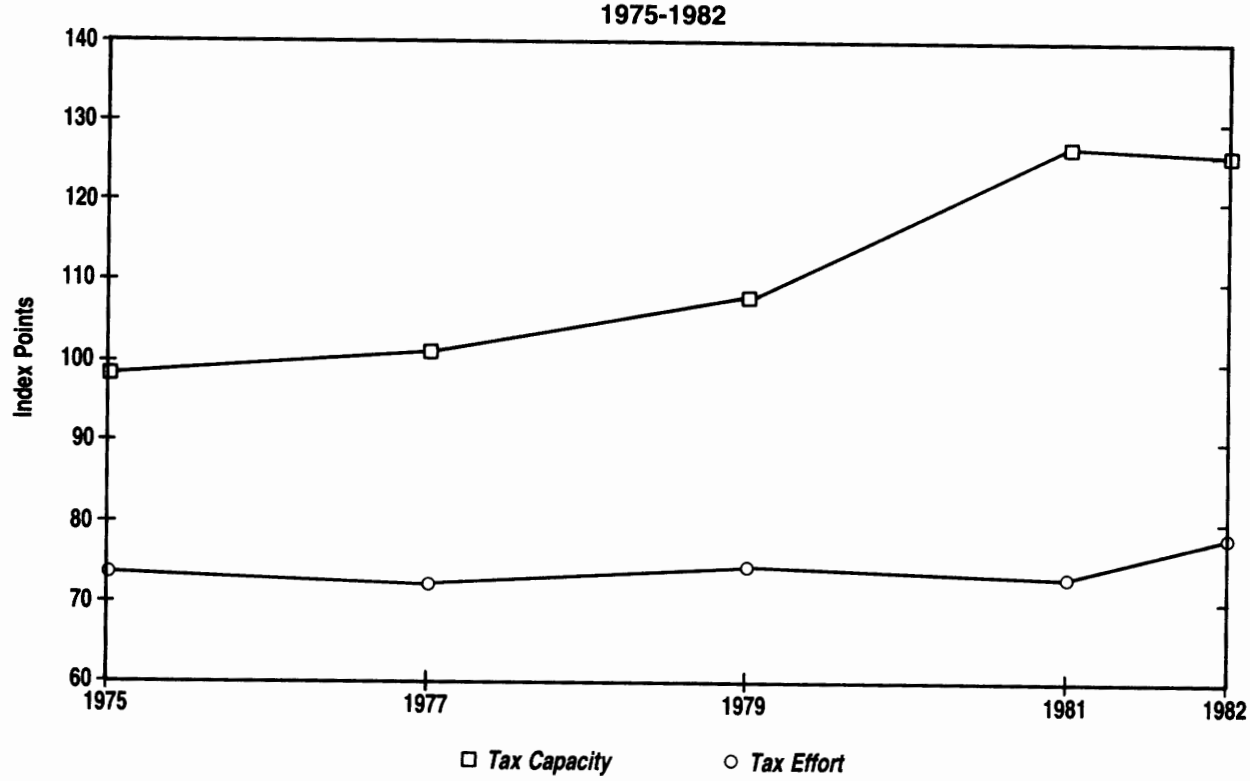
1982
Tax Capacity
Tax Effort

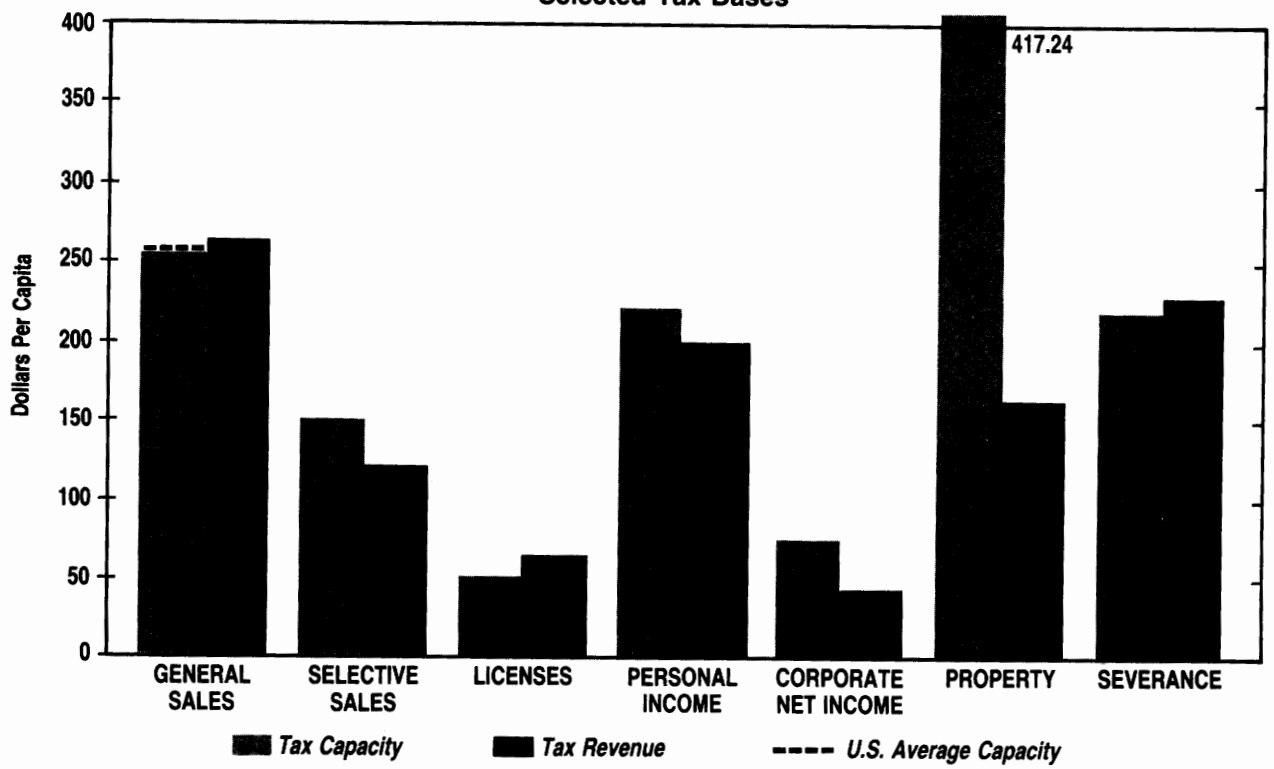

1982 Tax Capacity and Tax Revenue
Selected Tax Bases
Dollars Per Capita
400
350
300
250
200
150
100
50
0
GENERAL SALES
SELECTIVE SALES
LICENSES
PERSONAL INCOME
CORPORATE NET INCOME
PROPERTY
SEVERANCE
Tax Capacity
Tax Revenue
U.S. Average Capacity

Oklahoma

Total Tax Capacity and Tax Effort
1975-1982

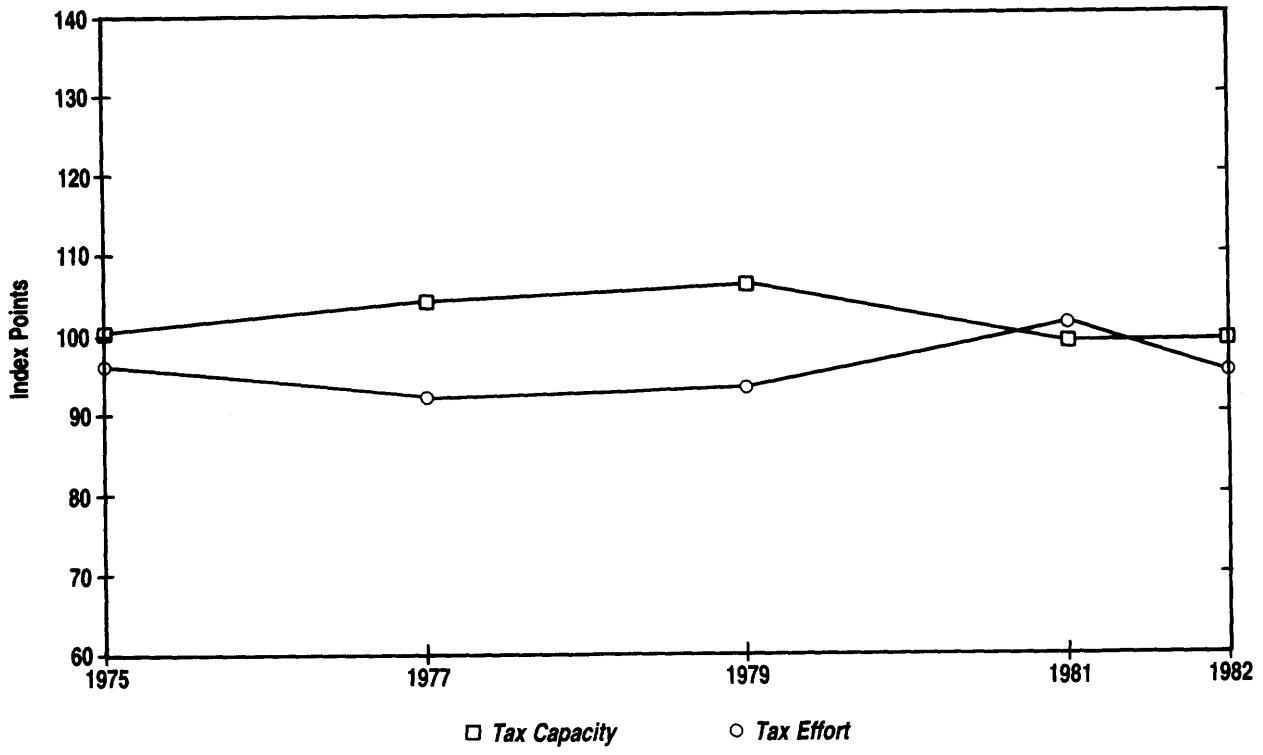


1982 Tax Capacity and Tax Revenue
Selected Tax Bases

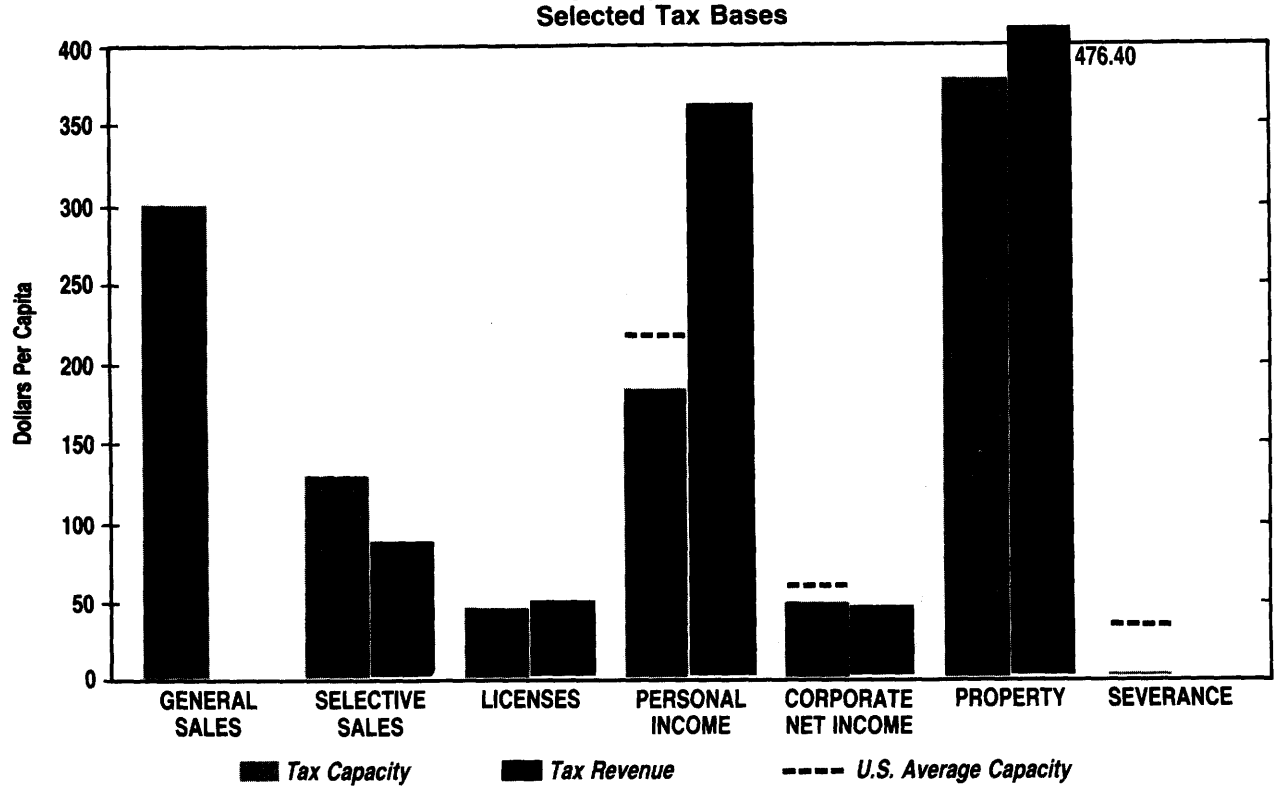


Oregon

Total Tax Capacity and Tax Effort
1975-1982

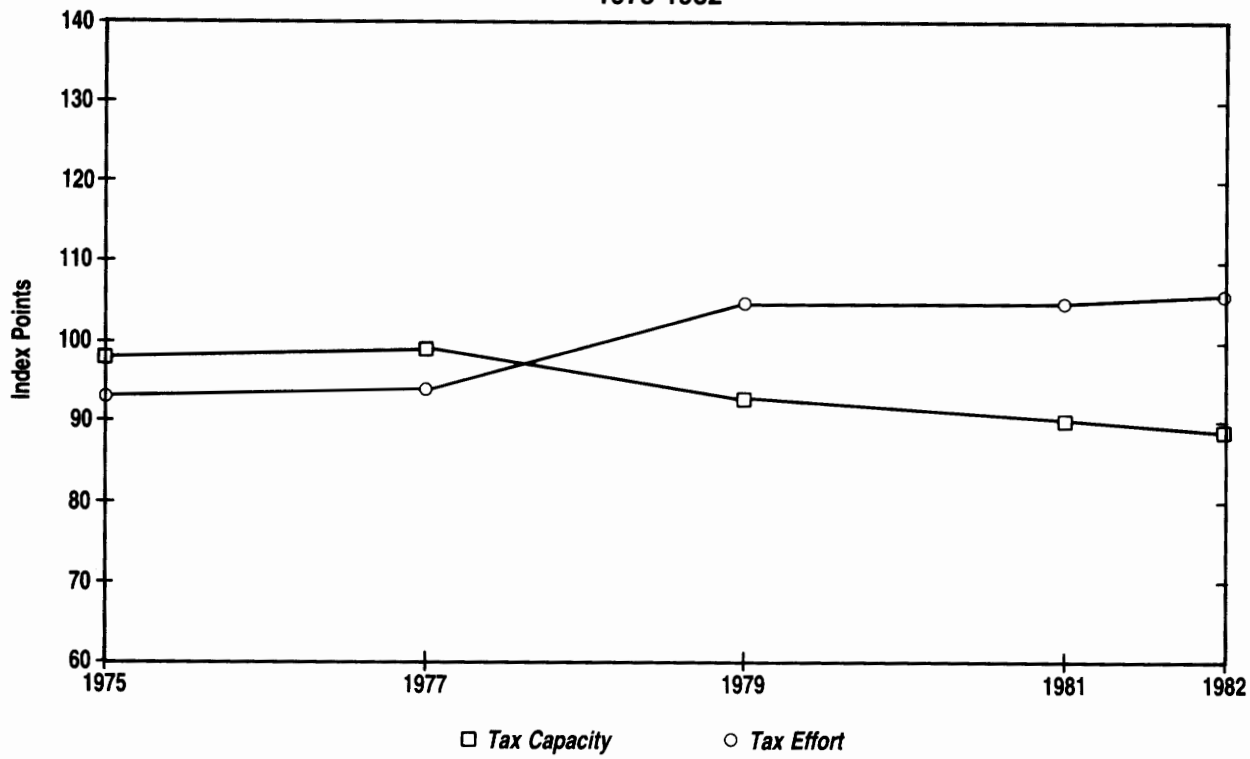


1982 Tax Capacity and Tax Revenue
Selected Tax Bases

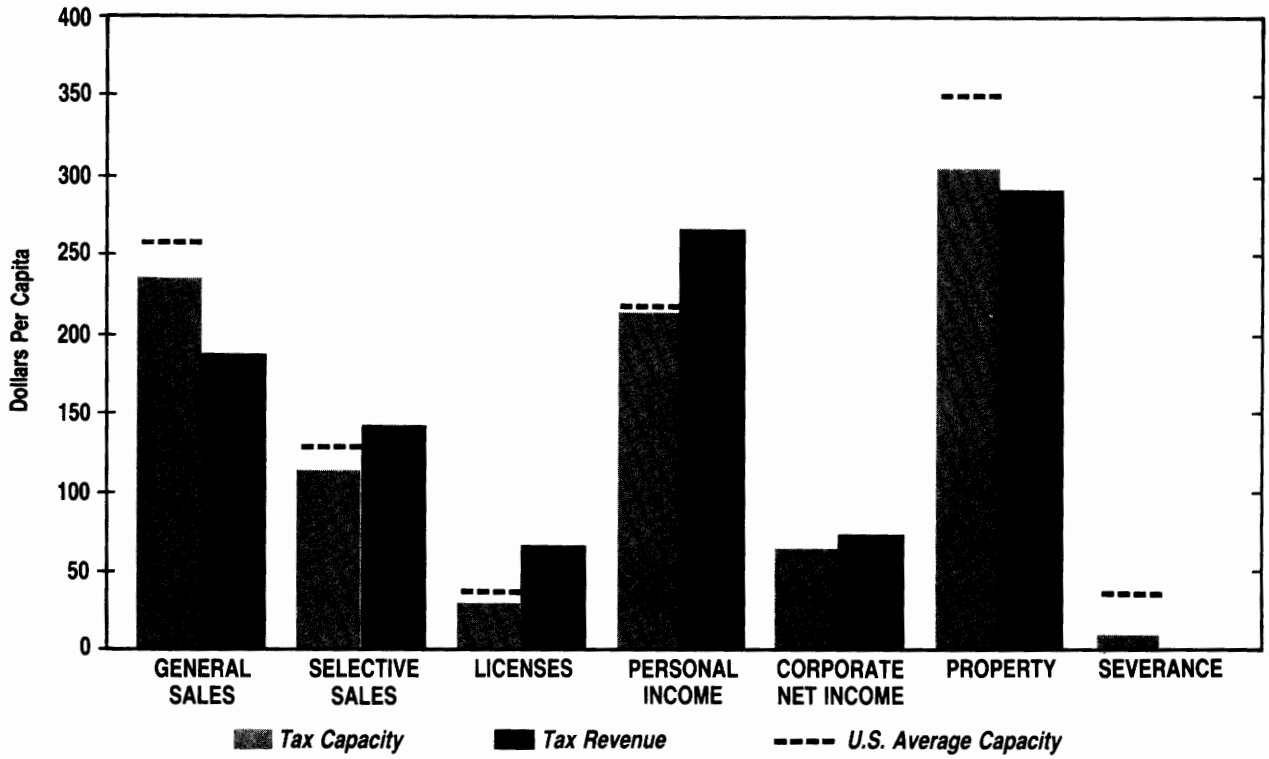


Pennsylvania

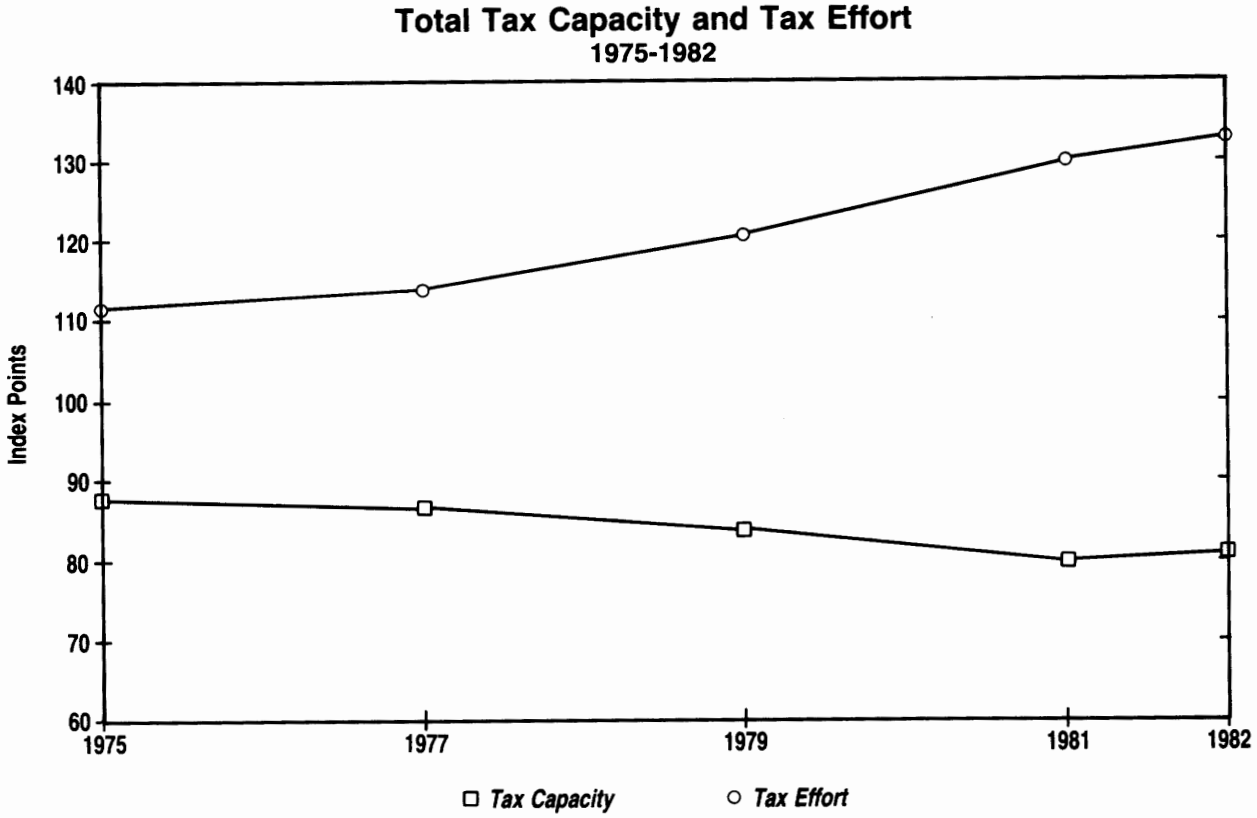
Total Tax Capacity and Tax Effort
1975-1982

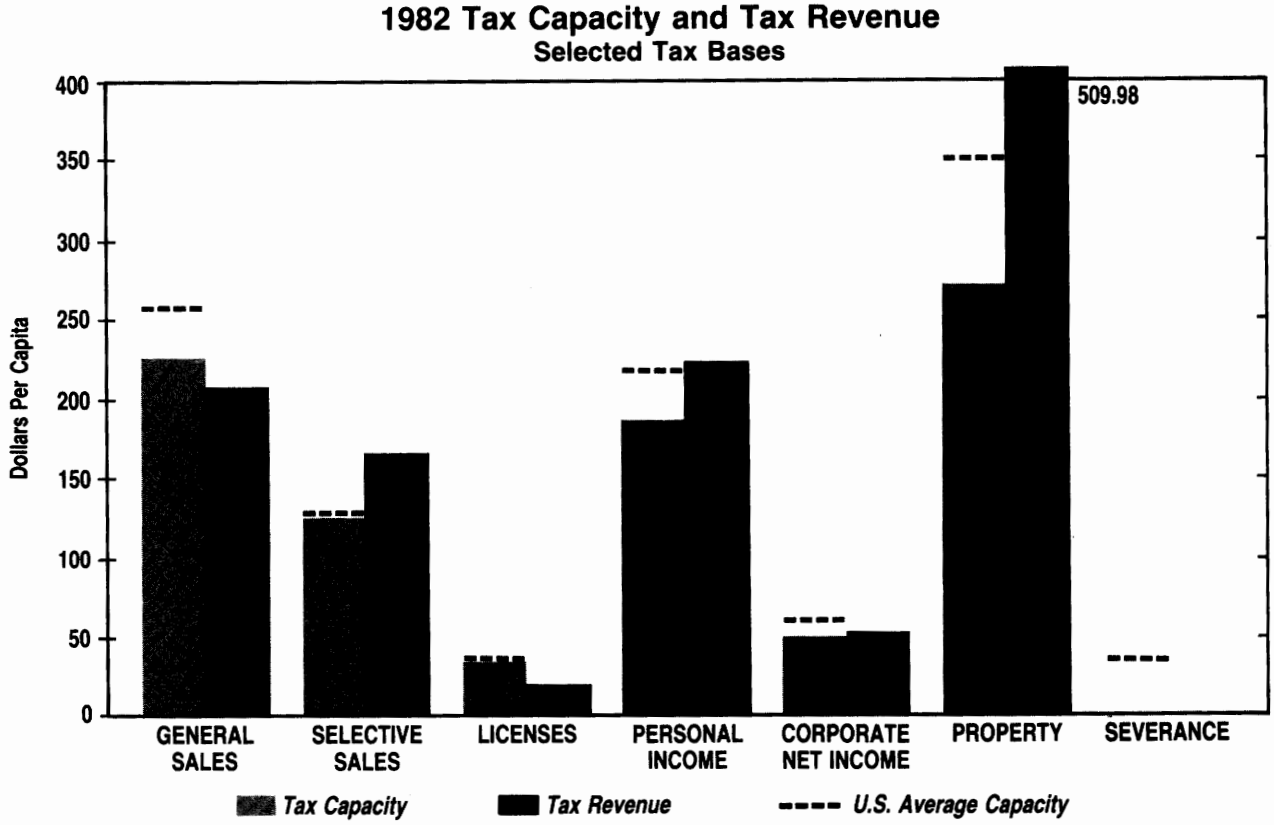


1982 Tax Capacity and Tax Revenue
Selected Tax Bases



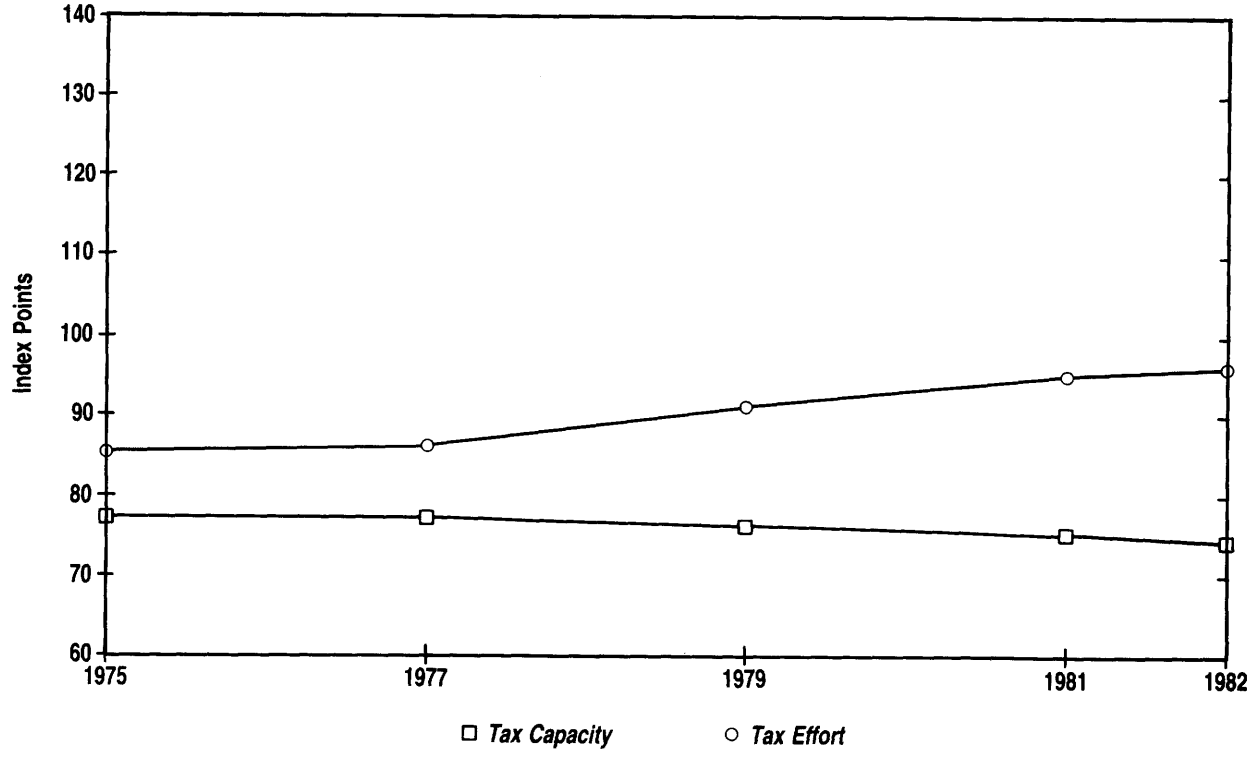
Rhode Island



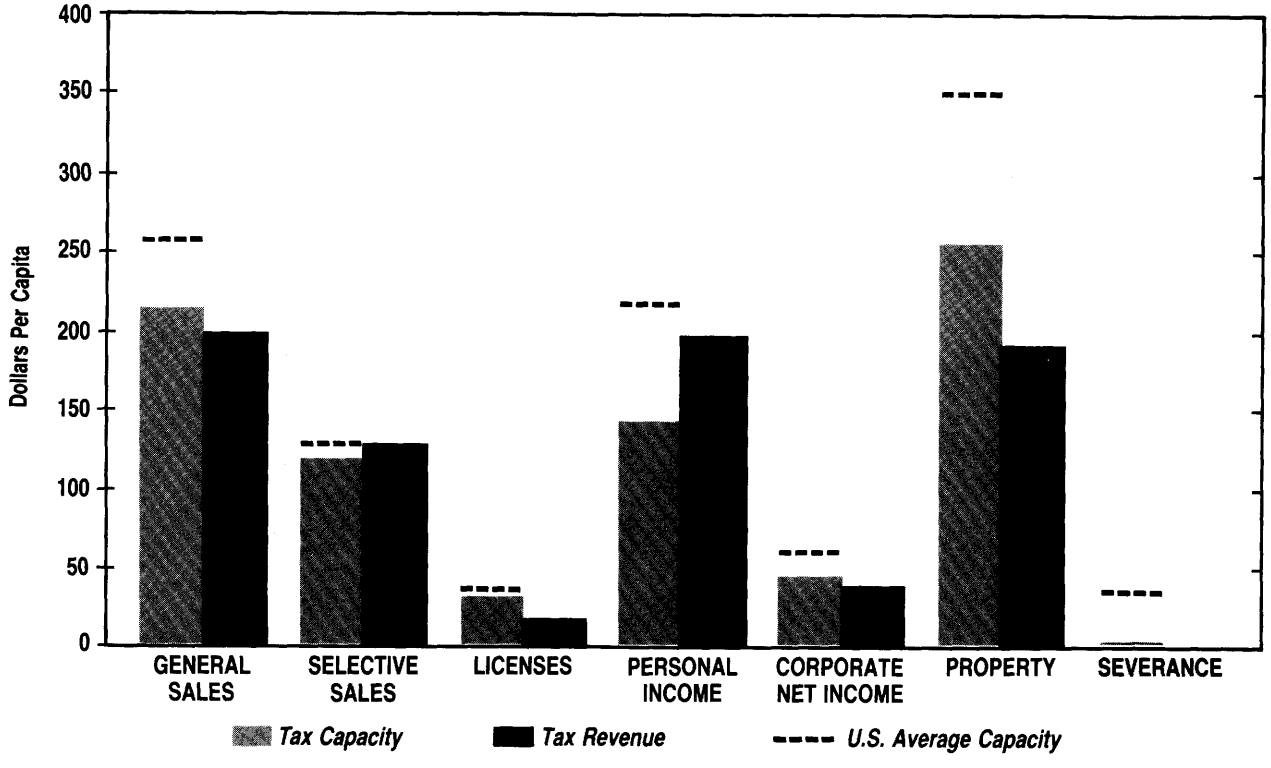


South Carolina

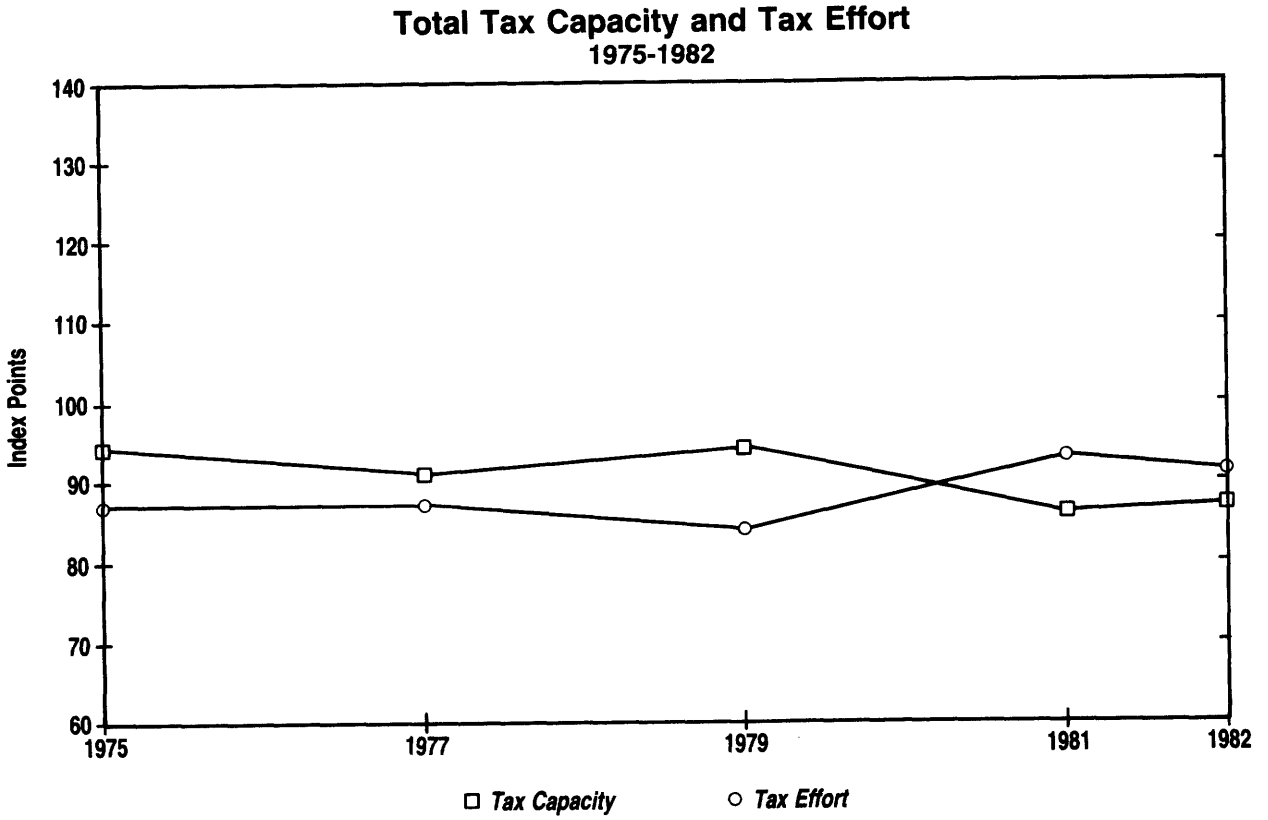
Total Tax Capacity and Tax Effort
1975-1982

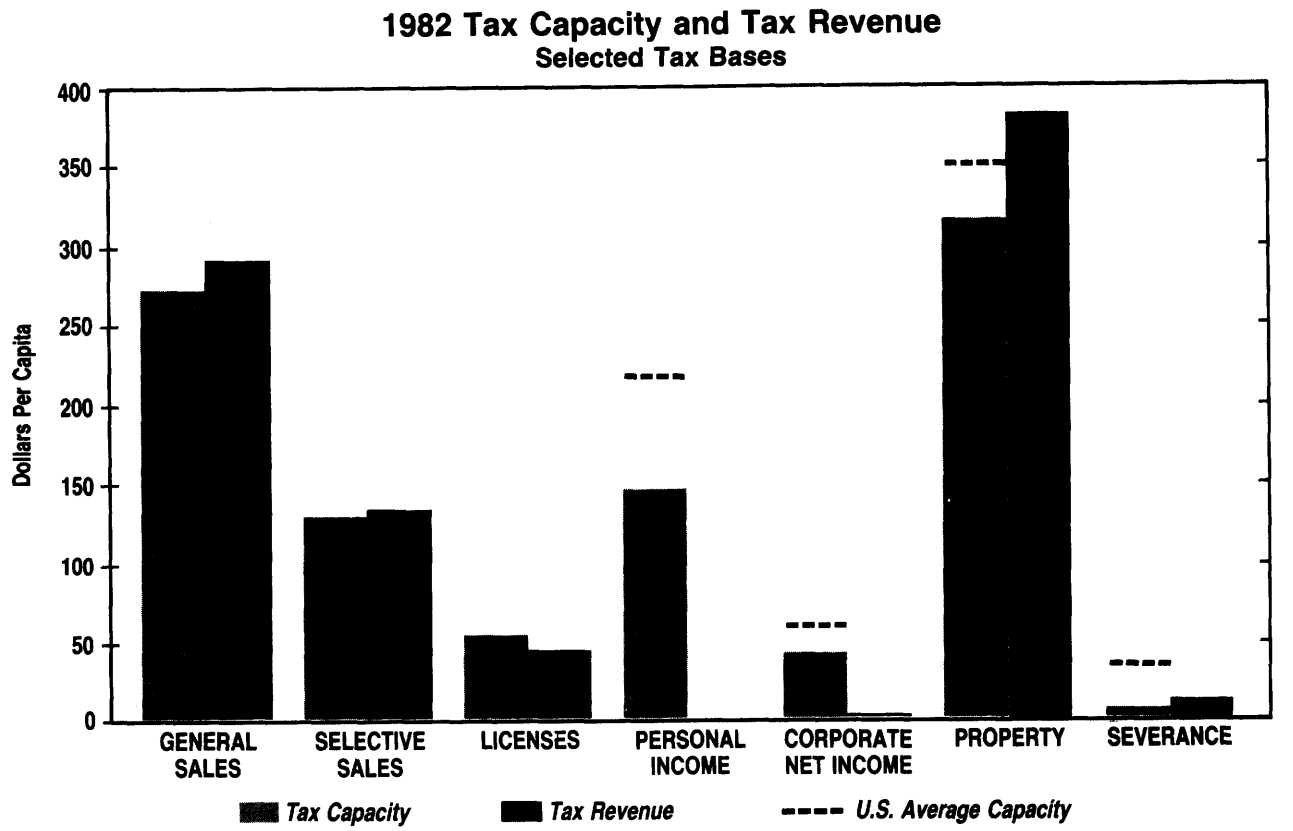


1982 Tax Capacity and Tax Revenue
Selected Tax Bases



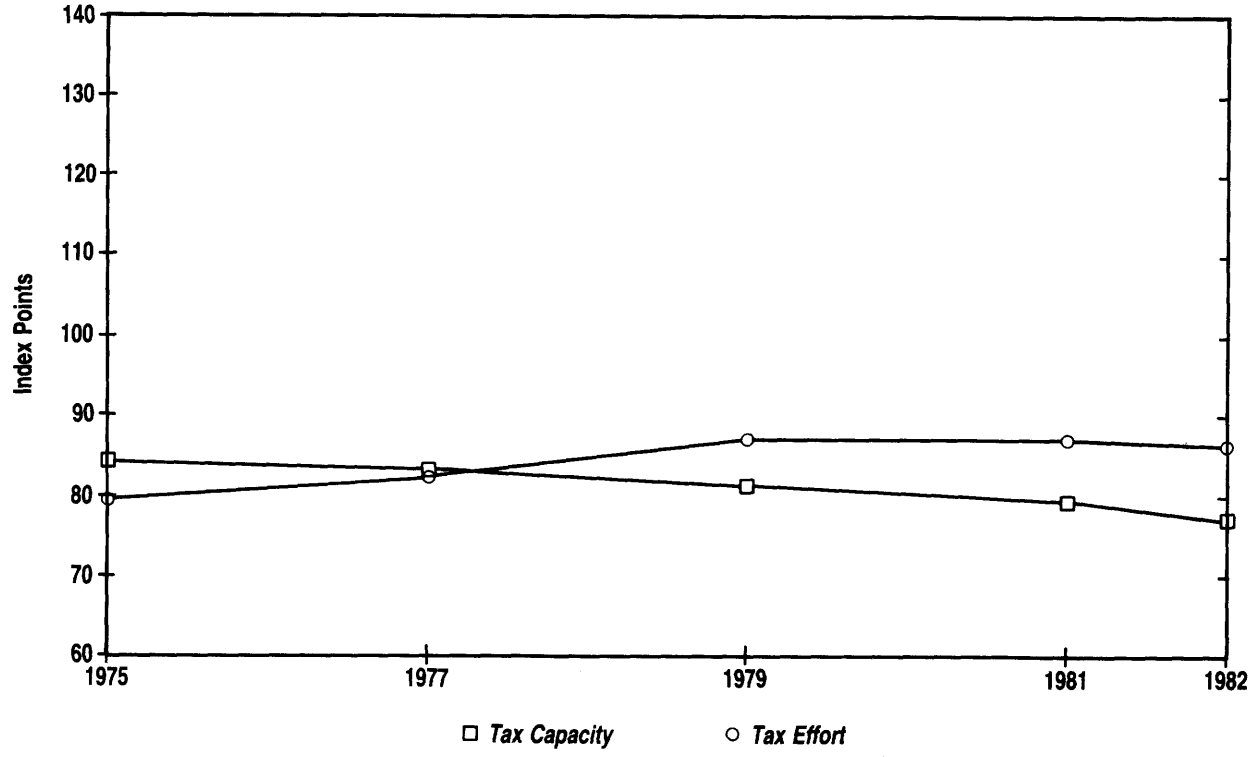
South Dakota



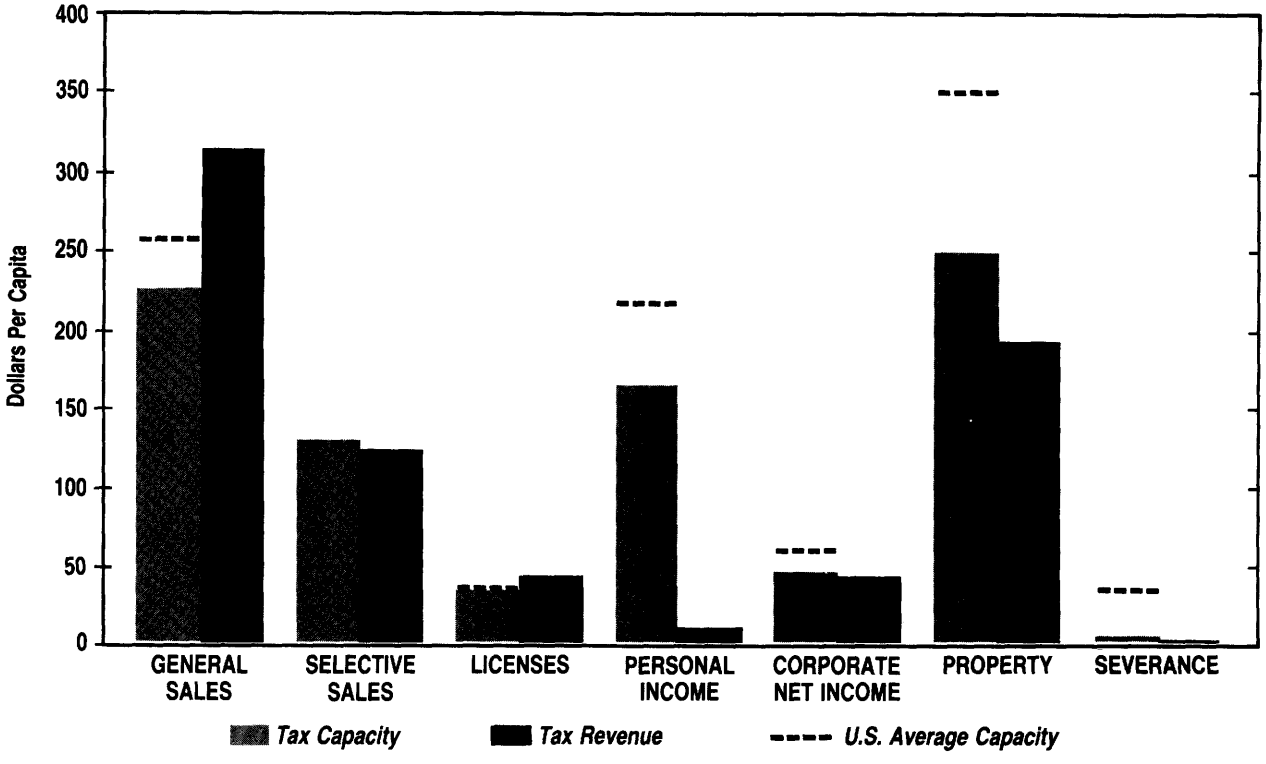


Tennessee

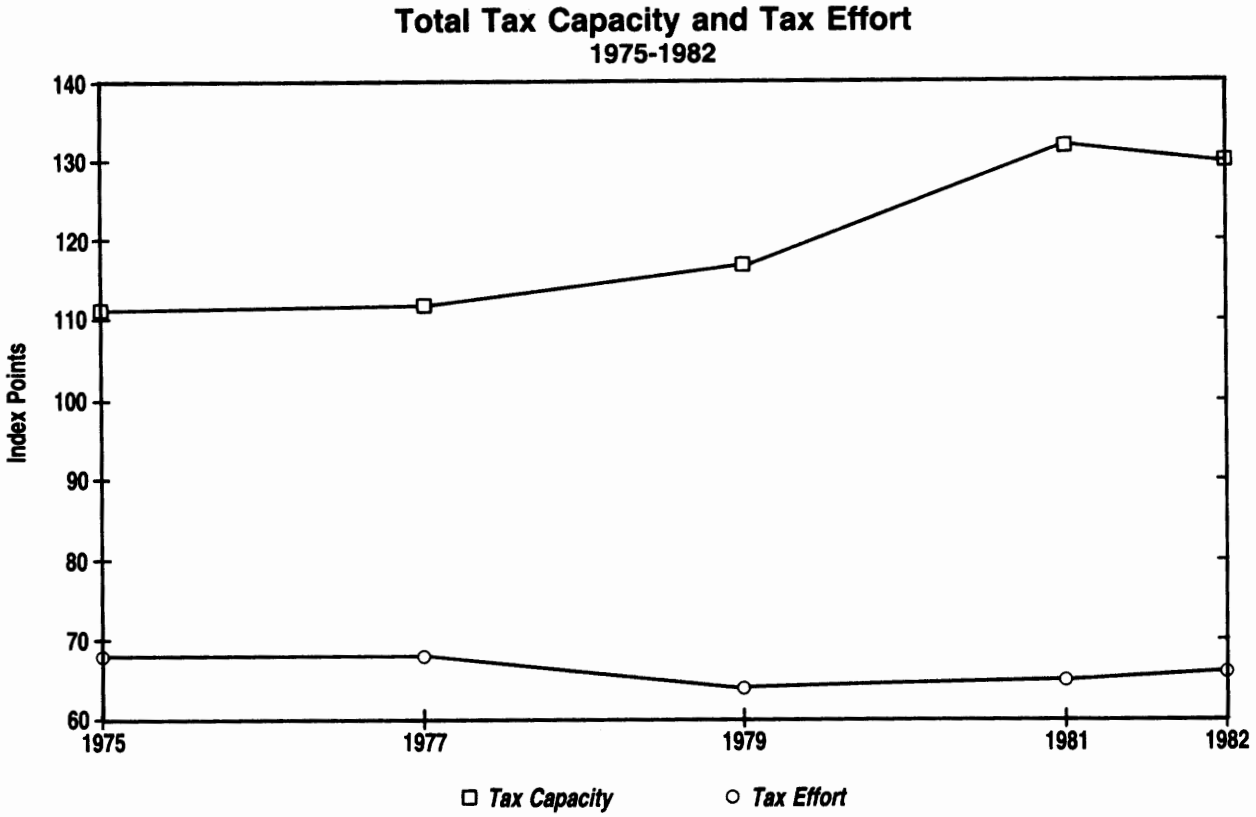
Total Tax Capacity and Tax Effort
1975-1982

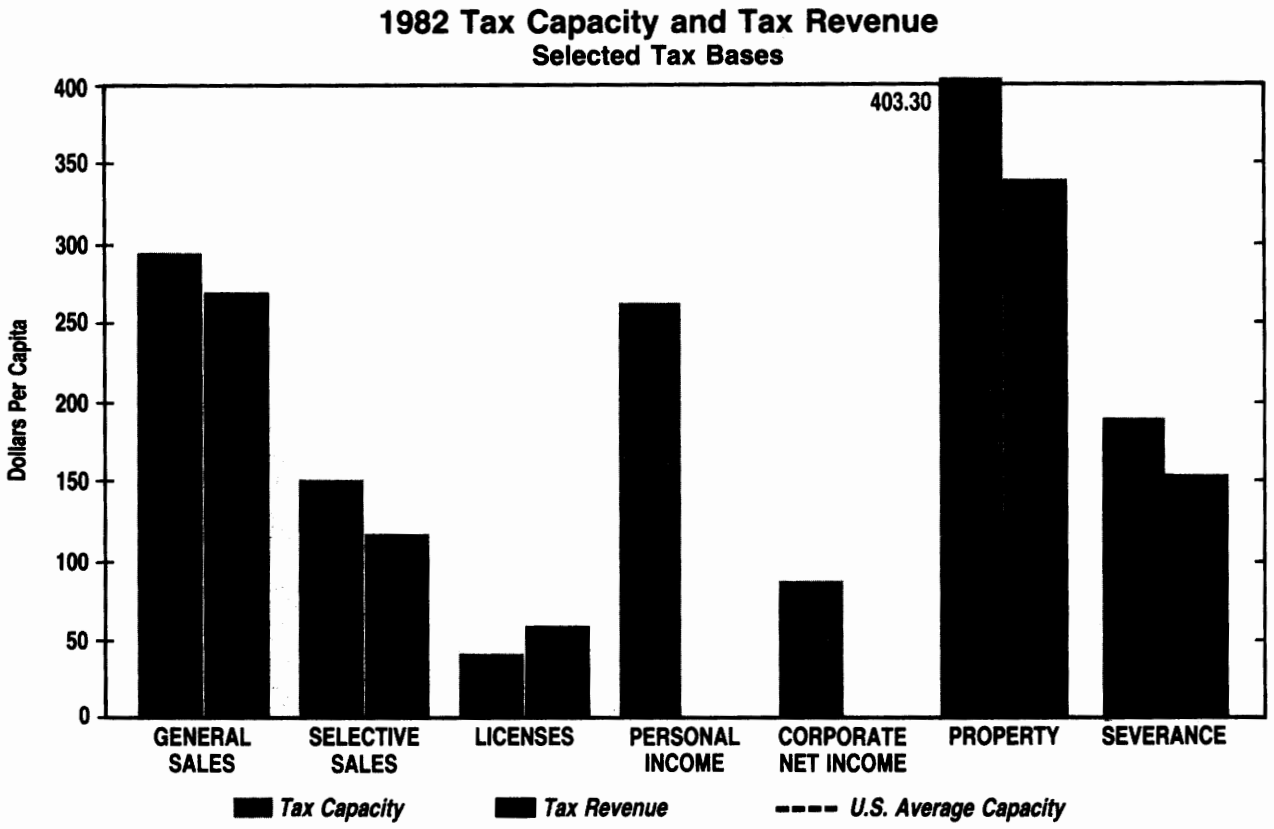


1982 Tax Capacity and Tax Revenue
Selected Tax Bases

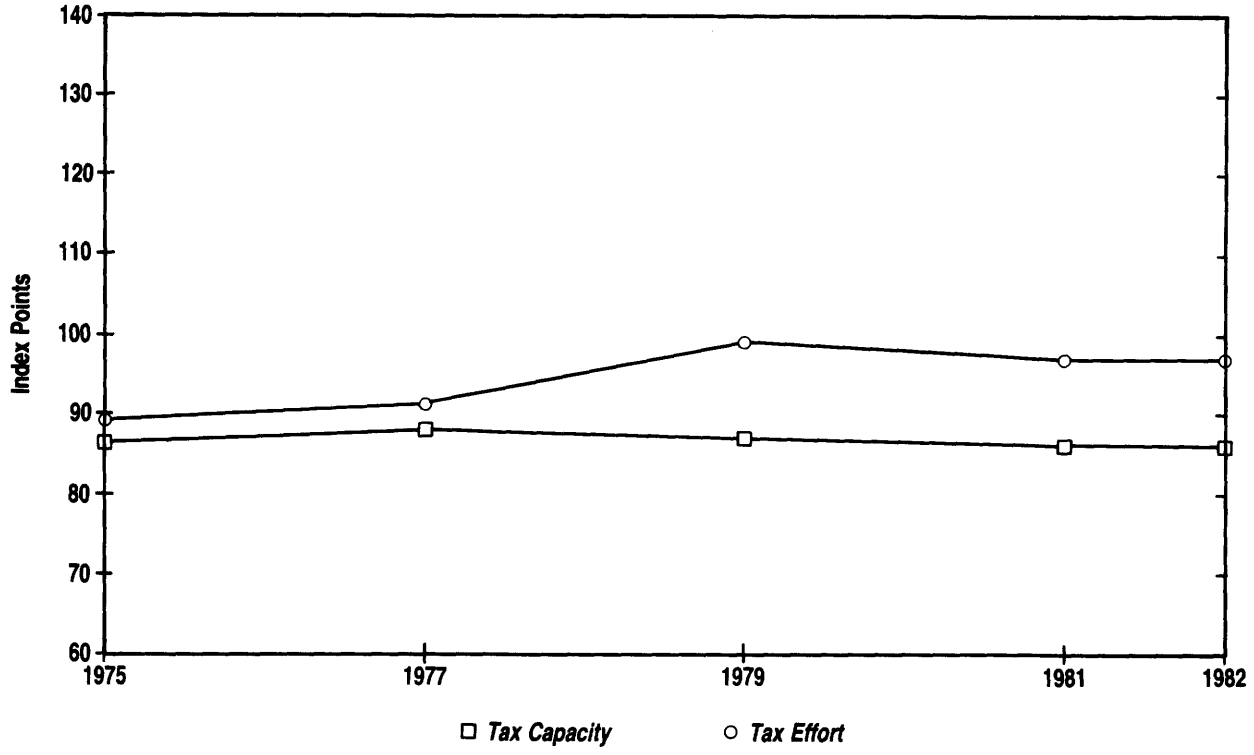


Texas

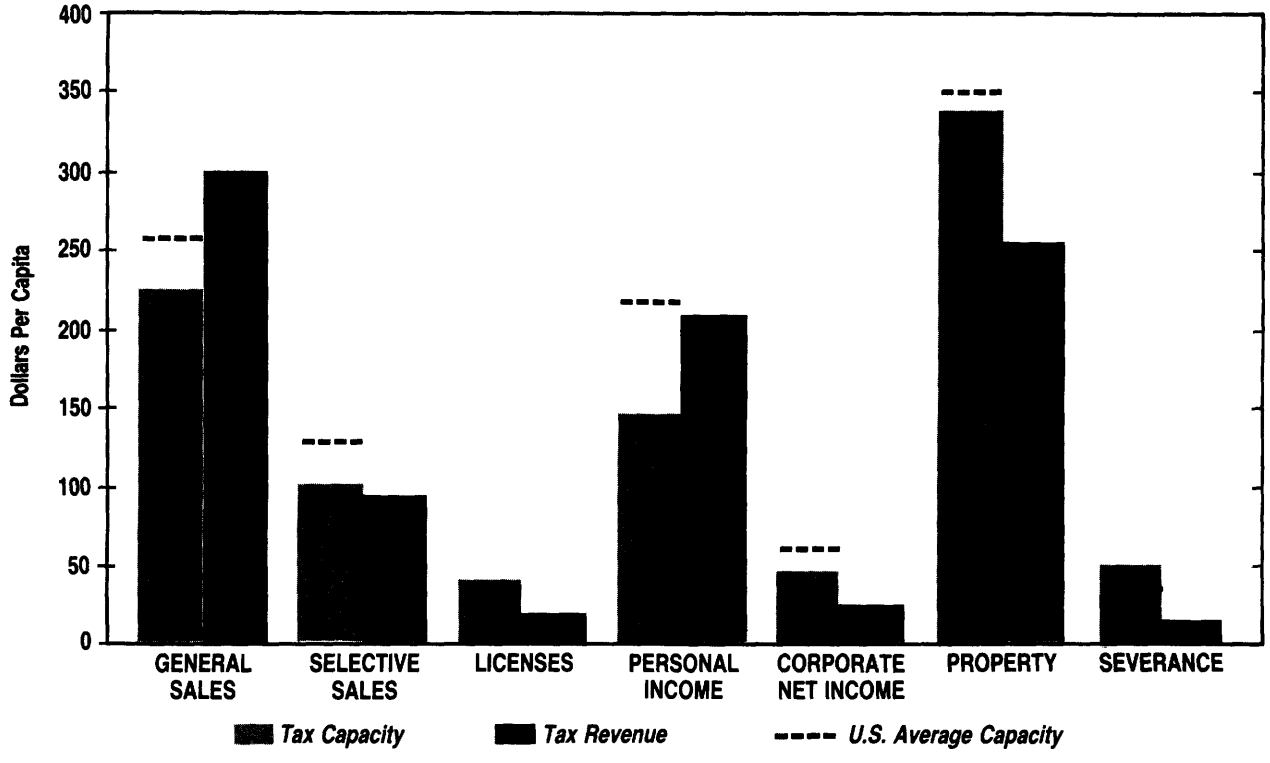

Total Tax Capacity and Tax Effort
1975-1982
Index Points
140
130
120
110
100
90
80
70
60
1975
1977
1979
1981
1982
Tax Capacity
Tax Effort


1982 Tax Capacity and Tax Revenue
Selected Tax Bases
Dollars Per Capita
400
350
300
250
200
150
100
50
0
403.30
GENERAL SALES
SELECTIVE SALES
LICENSES
PERSONAL INCOME
CORPORATE NET INCOME
PROPERTY
SEVERANCE
Tax Capacity
Tax Revenue
U.S. Average Capacity

Total Tax Capacity and Tax Effort
1975-1982



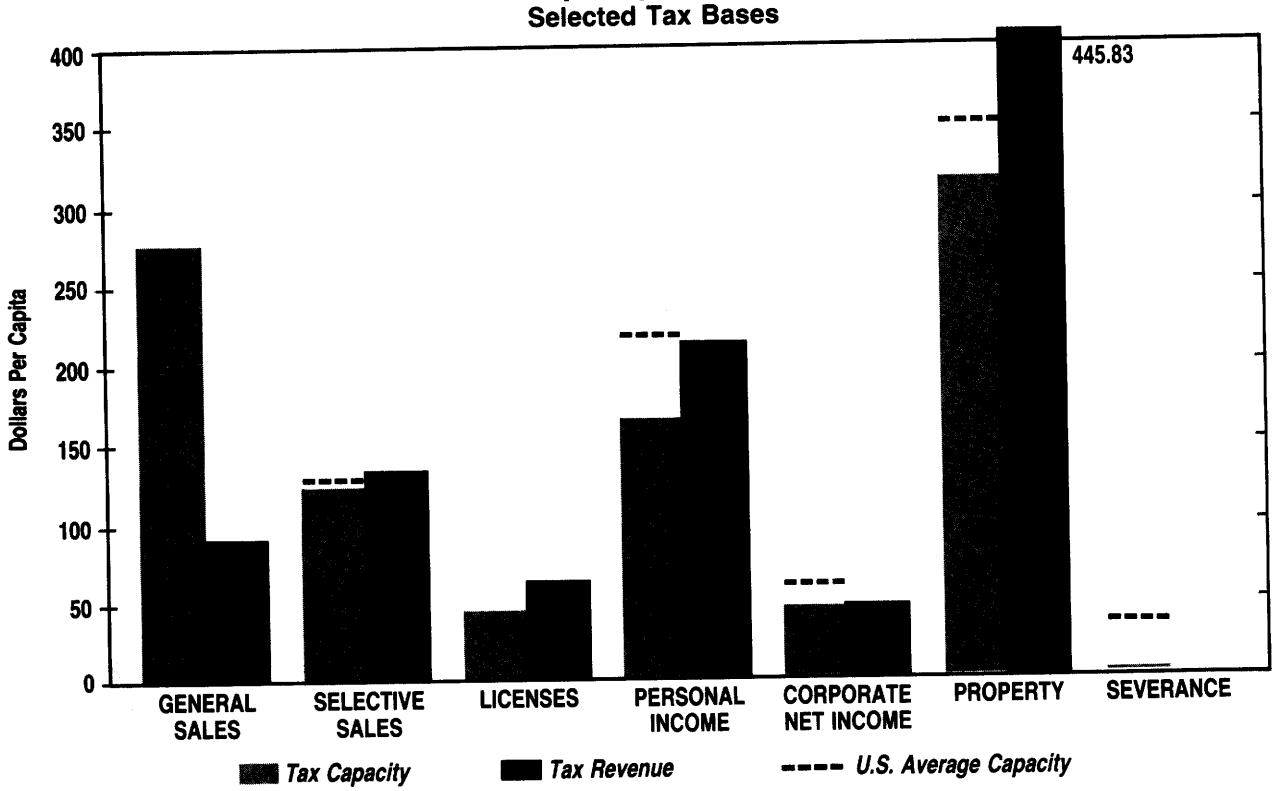
1982 Tax Capacity and Tax Revenue
Selected Tax Bases



Vermont

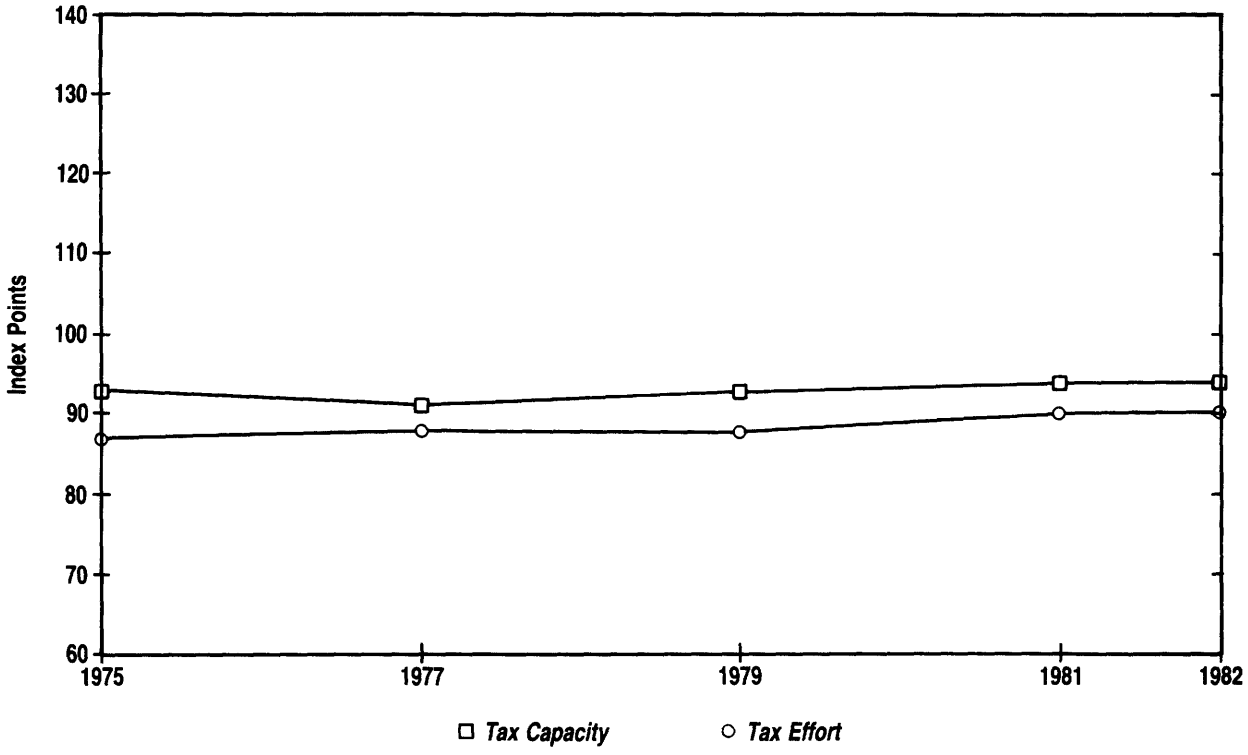
Total Tax Capacity and Tax Effort
1975-1982

1982 Tax Capacity and Tax Revenue
Selected Tax Bases

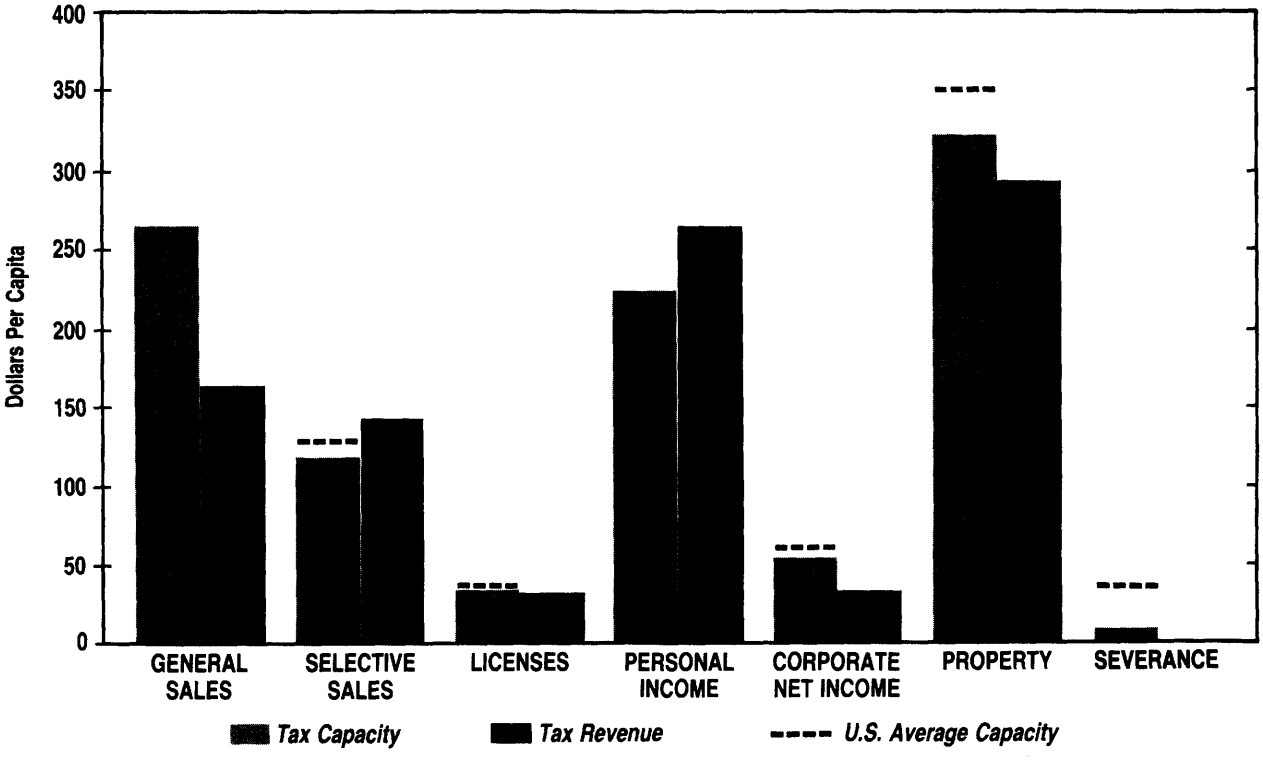


Virginia

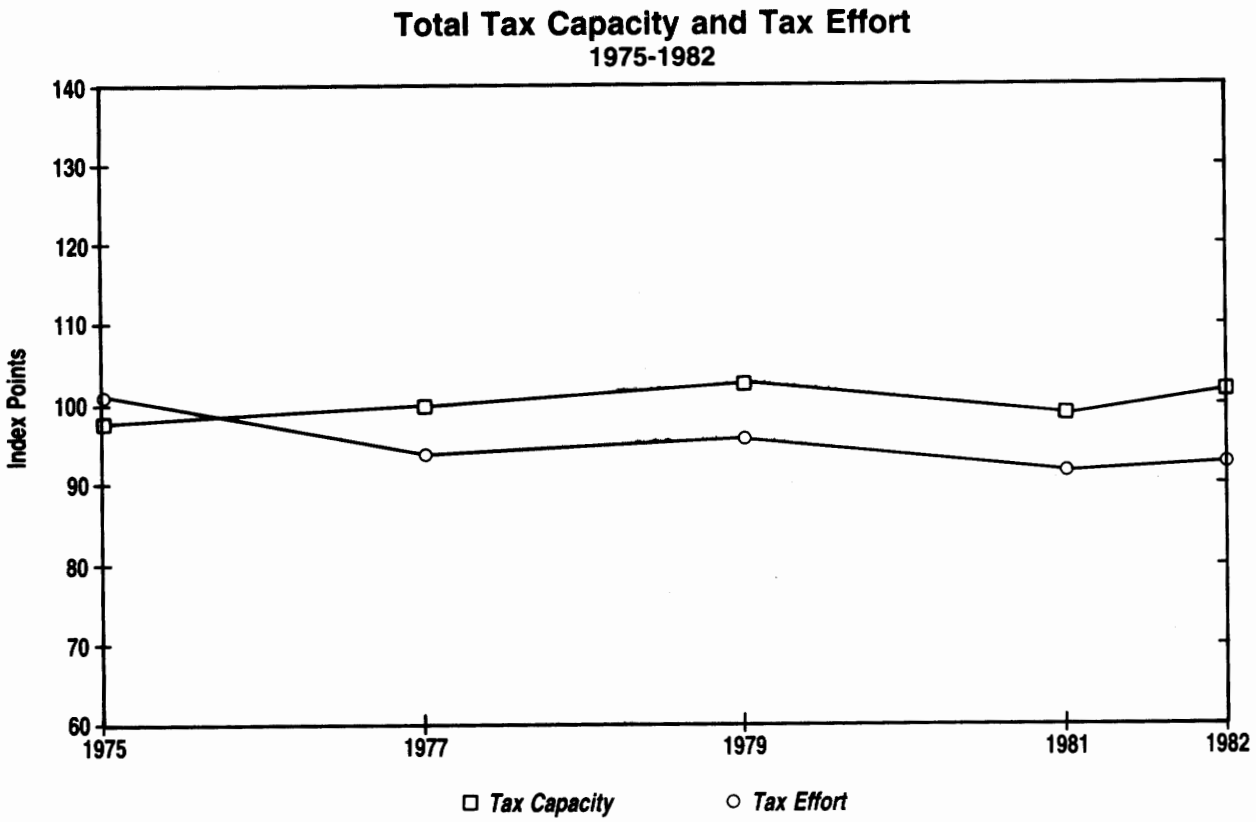
Total Tax Capacity and Tax Effort
1975-1982

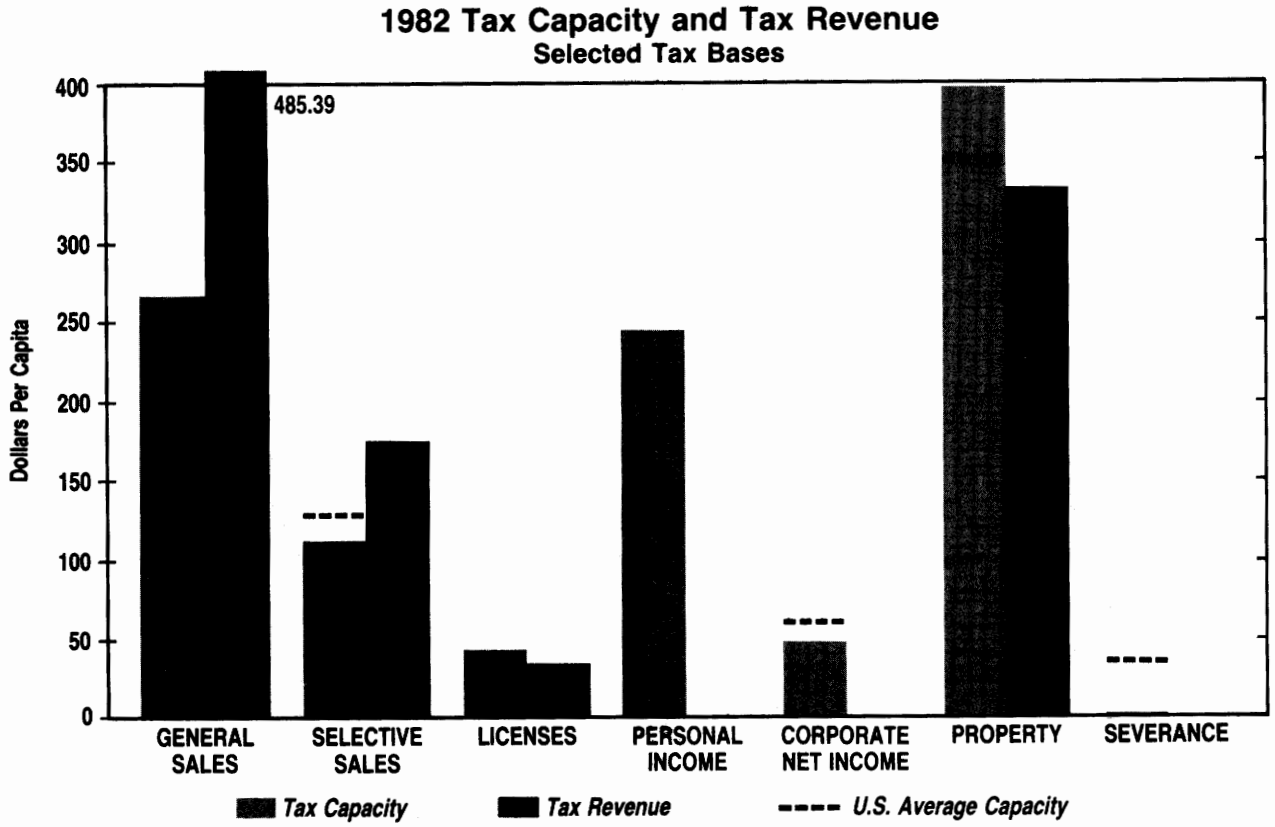


1982 Tax Capacity and Tax Revenue
Selected Tax Bases



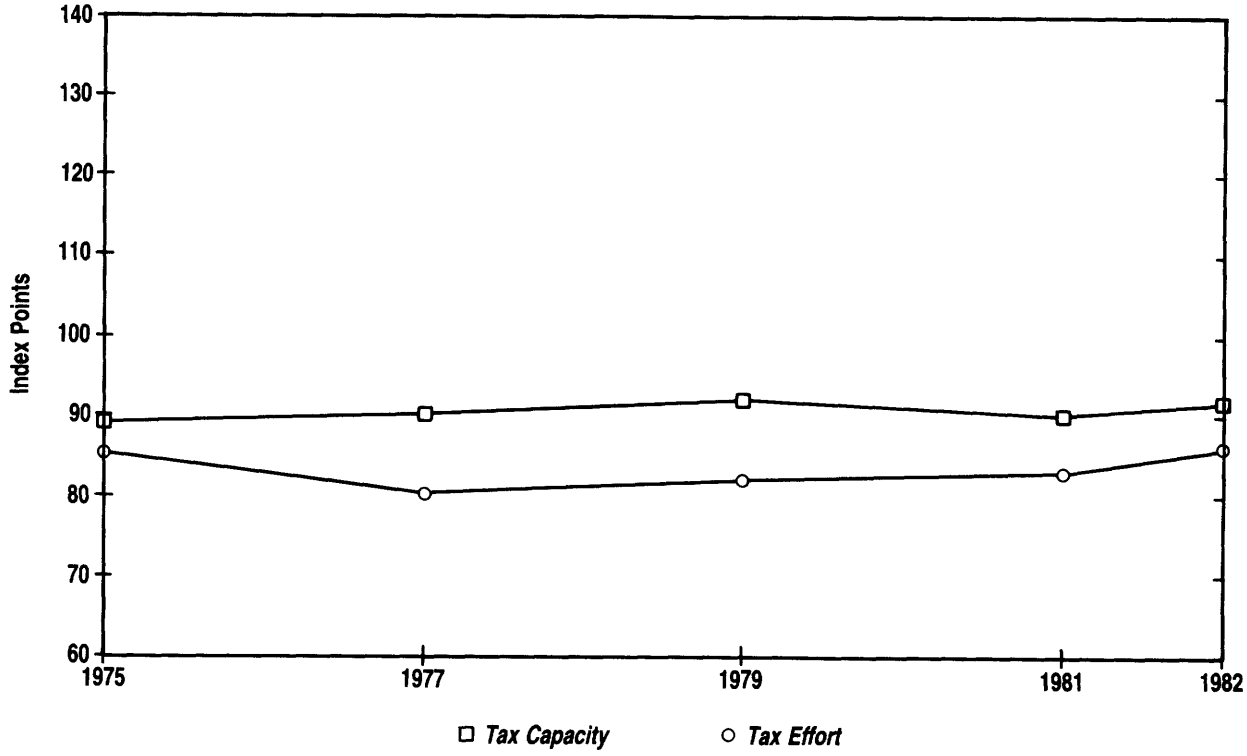
Washington


Total Tax Capacity and Tax Effort
1975-1982
Index Points
140
130
120
110
100
90
80
70
60
1975
1977
1979
1981
1982
Tax Capacity
Tax Effort

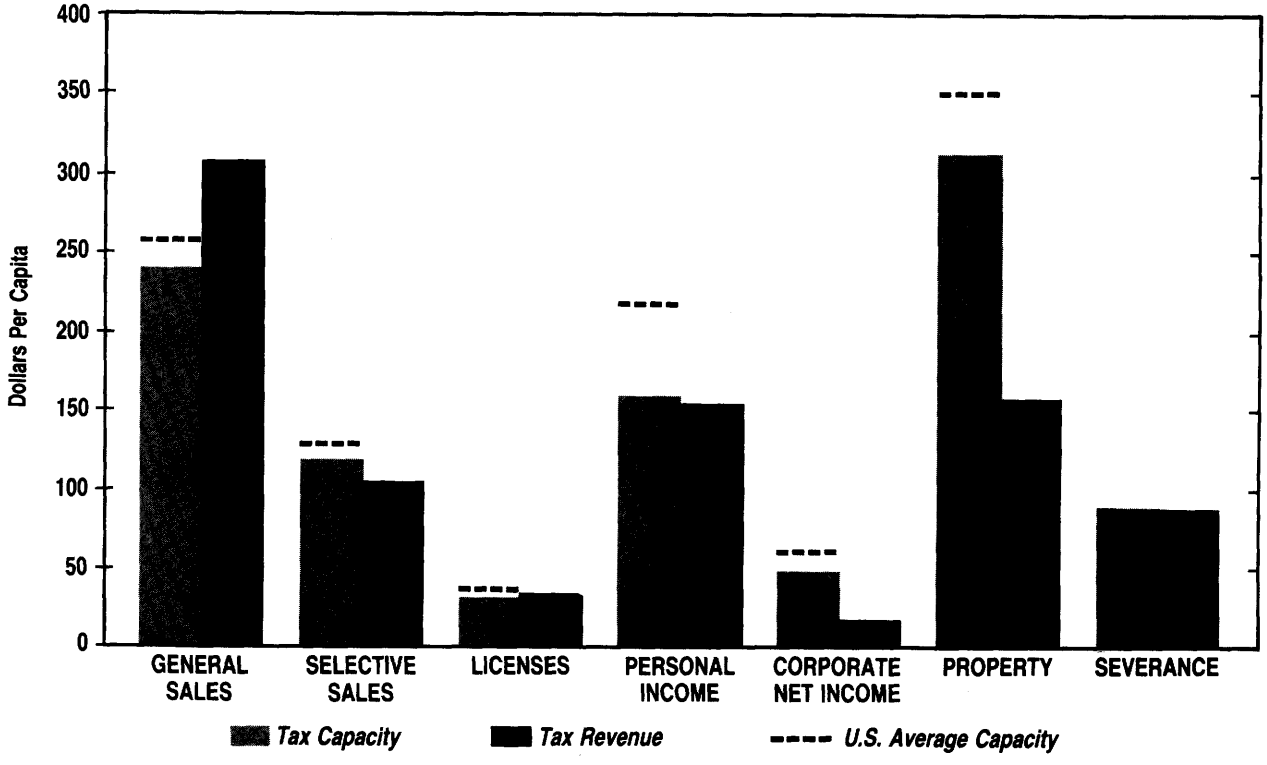

1982 Tax Capacity and Tax Revenue
Selected Tax Bases
Dollars Per Capita
400
350
300
250
200
150
100
50
0
485.39
GENERAL SALES
SELECTIVE SALES
LICENSES
PERSONAL INCOME
CORPORATE NET INCOME
PROPERTY
SEVERANCE
Tax Capacity
Tax Revenue
U.S. Average Capacity

West Virginia

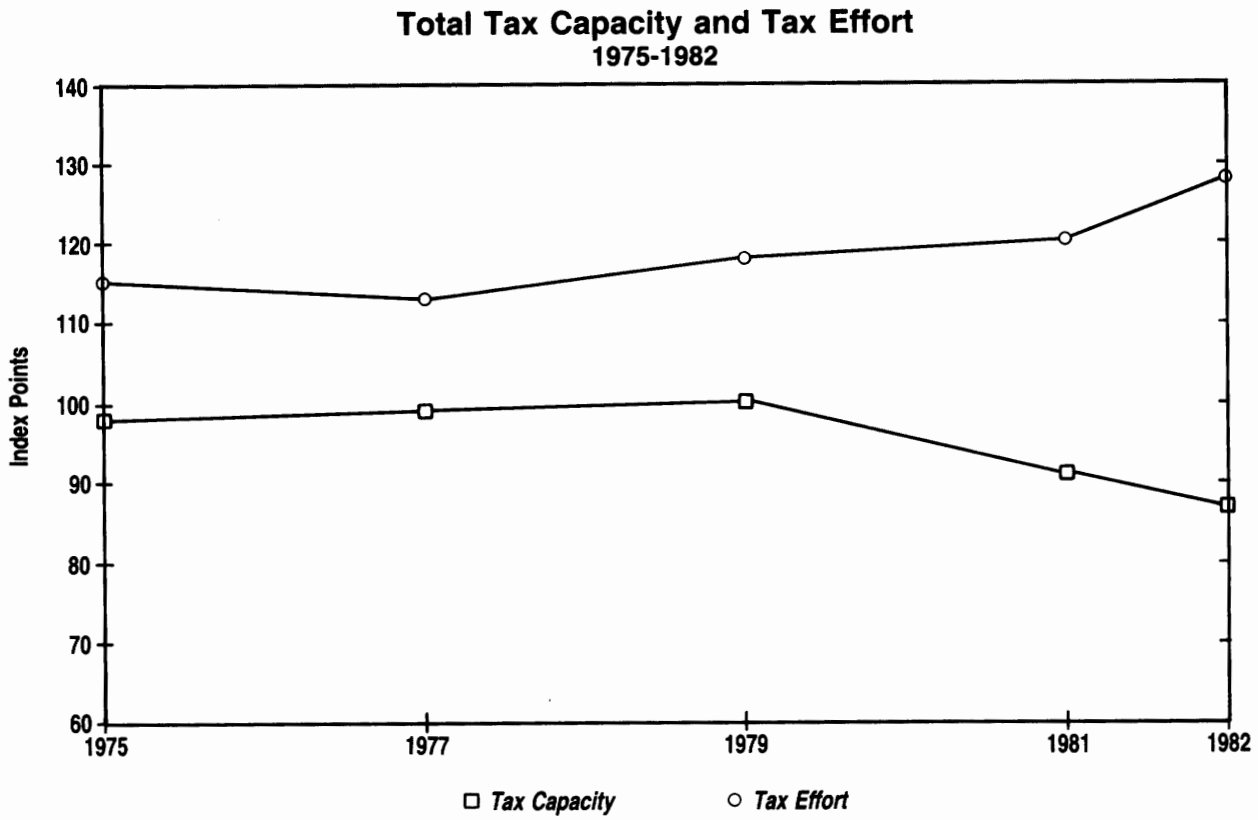
Total Tax Capacity and Tax Effort
1975-1982

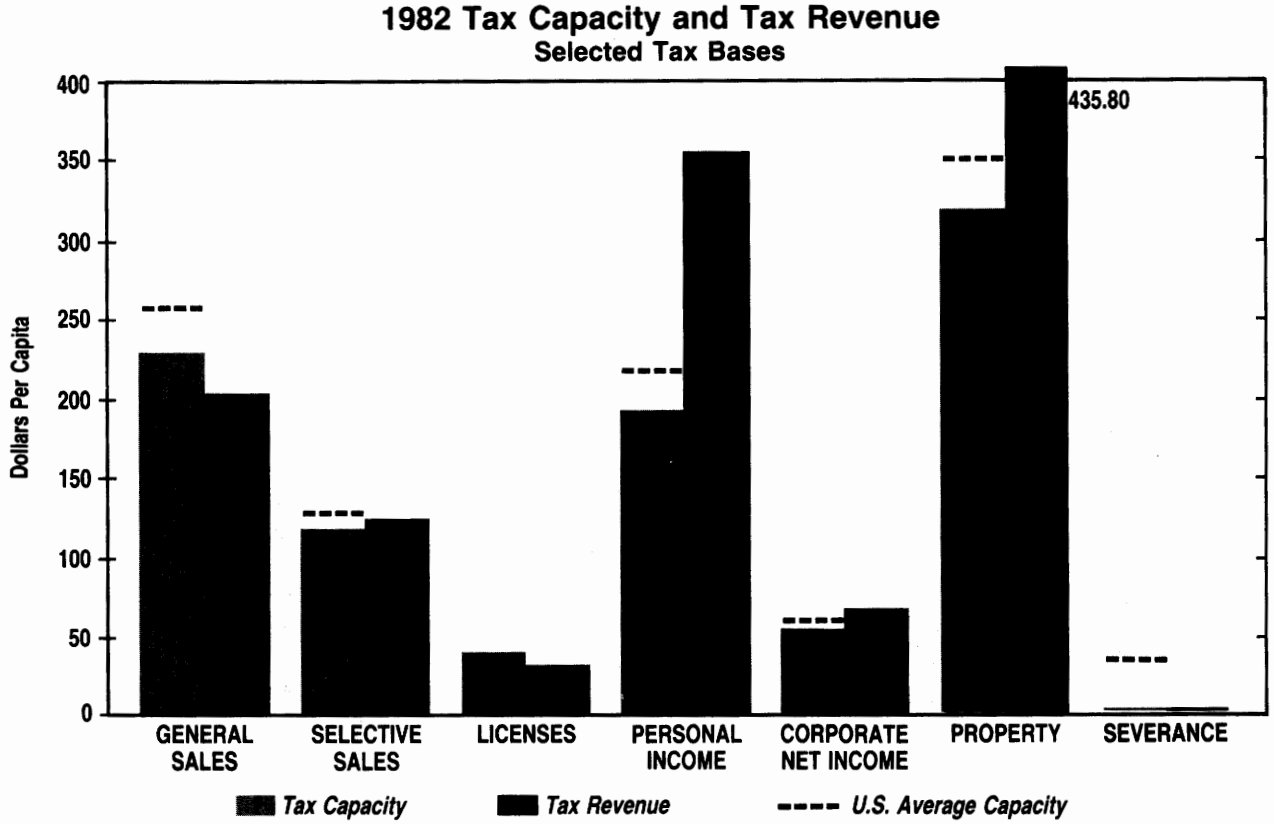


1982 Tax Capacity and Tax Revenue
Selected Tax Bases



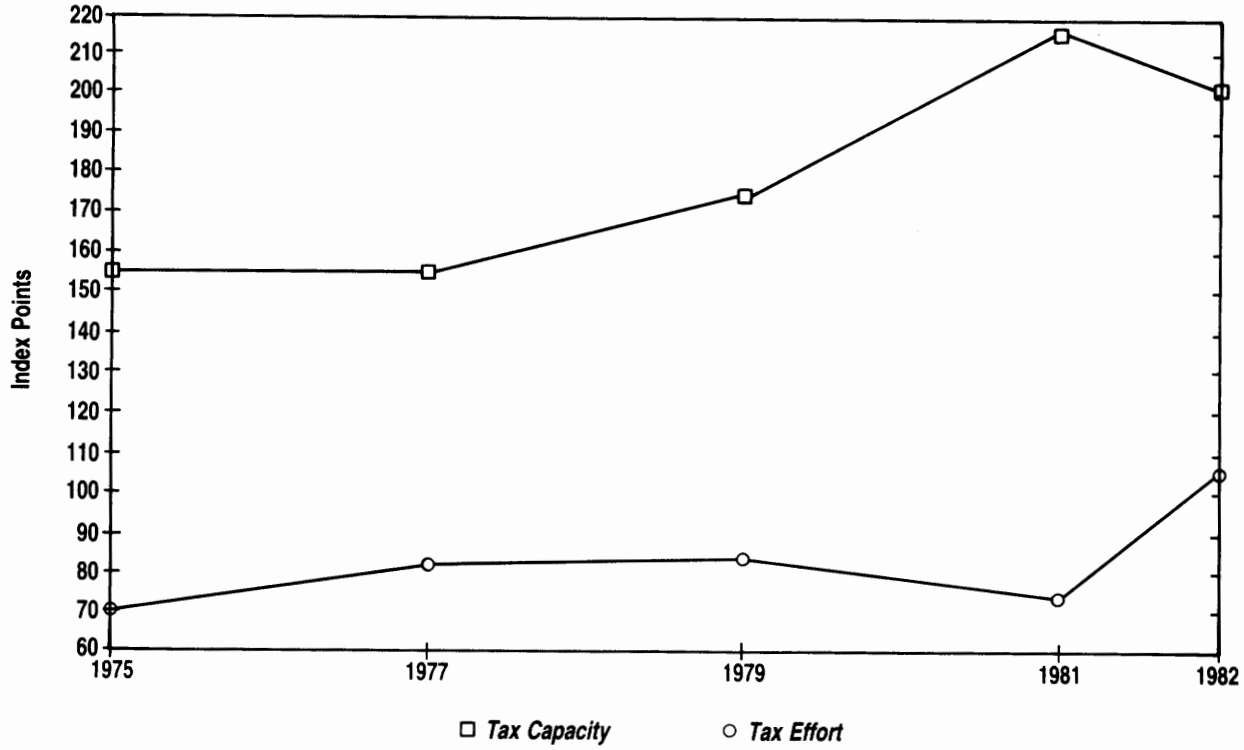
Wisconsin


Total Tax Capacity and Tax Effort
1975-1982
Index Points
140
130
120
110
100
90
80
70
60
1975
1977
1979
1981
1982
Tax Capacity
Tax Effort

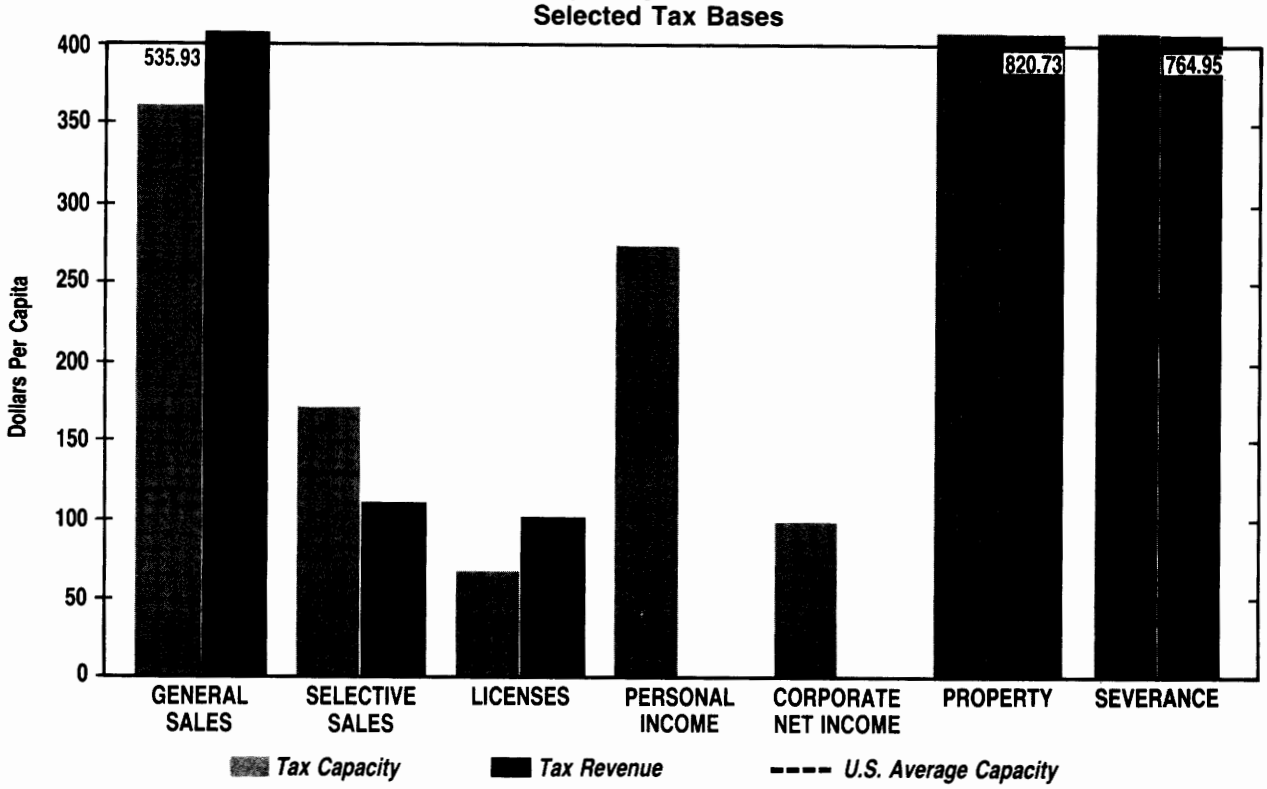

1982 Tax Capacity and Tax Revenue
Selected Tax Bases
Dollars Per Capita
400
350
300
250
200
150
100
50
0
435.80
GENERAL SALES
SELECTIVE SALES
LICENSES
PERSONAL INCOME
CORPORATE NET INCOME
PROPERTY
SEVERANCE
Tax Capacity
Tax Revenue
U.S. Average Capacity

Wyoming

Total Tax Capacity and Tax Effort
1975-1982



1982 Tax Capacity and Tax Revenue
Selected Tax Bases



Appendix C

TAX BASE DEFINITIONS, TAX BASES, AND SOURCES FOR THE 1982 TAX CAPACITY ESTIMATES

In this appendix, each tax is defined, the tax base or tax base proxy is described, and data sources are listed. The tax definitions are those used by the Department of Commerce, Bureau of the Census. With few exceptions, all the data on state and local tax collections were supplied by publications of the Census Bureau: *State Government Tax Collections in 1982*, *Governmental Finances in 1981-82*, and *State Government Finances in 1982*. Some unpublished data on various tax components were provided by the Census Bureau and state revenue departments.

1. **General Sales or Gross Receipts Taxes**

Definition: Sales or gross receipt taxes generally applicable to all types of goods and services.

Taxes imposed distinctively upon sales of selected commodities are reported separately under selective sales taxes. West Virginia's sales tax receipts (as reported by the Bureau of the Census) from a "business and occupations" tax on the coal industry were deleted from the sales tax and apportioned to the severance tax.

Tax Base: General retail sales of retail trade and selected service businesses.

All establishments engaged in selling merchandise for personal or household consumption are included. Service businesses included here are hotels and motels, amusement and recreation services including motion pictures, and personal services such as laundries and beauty and barber shops.

Excluded from this base are sales of food and drugs, which are commonly tax exempt. Because of data limitations, sales of gasoline have not been excluded, although they are usually taxed separately. In general, states have retail sales and gross receipts tax bases broader than the one defined here because they cover more transactions, such as public utility sales, wholesale trade, or construction contractors. As a result, the rate used for the representative

tax system is higher than the actual effective rate.

State-by-state sales of selected service industries for 1982 were estimated by allocating the 1982 national total according to the 1977 state shares adjusted for the change in personal disposable income between 1977 and 1982.

Sources:

RETAIL SALES (1982): Sales and Marketing Management Magazine, *1983 Survey of Buying Power*, New York, NY, 1983.

SERVICE SALES (1977): U.S. Department of Commerce, Bureau of the Census, *Census of Business, Selected Services—Area Statistics (1977)*, Washington, DC, 1980.

SERVICE SALES (1982): U.S. Department of Commerce, Bureau of the Census, *Current Business Reports, 1982 Service Annual Survey*, Washington, DC, June 1983.

DISPOSABLE INCOME (1982): U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, Washington, DC, August 1983.

2. Selective Sales and Gross Receipts Taxes (Tax levies selectively imposed on particular kinds of commodities or businesses.)

2A. Motor Fuels

Definition: Selective sales and gross receipts taxes on gasoline, diesel oil, and other fuels used in motor vehicles, including aircraft fuel.

Tax Base: Total quantity of motor fuel consumed in gallons.

Source:

U.S. Department of Transportation, Federal Highway Administration, *Highway Statistics 1982*, Motel Fuel Use—1982, Table MF-21, Washington, DC, 1983.

2B. Alcoholic Beverages.

Definition: Selective sales and gross receipts taxes on alcoholic beverages.

Tax Base: The overall tax base is based on three components of consumption (beer, wine, and distilled spirits), each of which was separately estimated. The tax burden on each of these categories of alcoholic beverages was estimated by using data supplied by the Distilled Spirits Council in conjunction with Census data for all alcoholic beverages. Of the $2.95 billion total, 52.0% was allocated to distilled spirits, 38.2% was allocated to beer, and 9.8% was allocated to wine.

Sources:

TAX BURDEN BY CLASS OF BEVERAGE: Distilled Spirits Council of the United States, *1982/1983 Public Revenues from Alcohol Beverages*, Washington, DC, 1984.

DISTILLED SPIRITS CONSUMPTION: Distilled Spirits Council of the United States, *Annual Statistical Review 1982*, Washington, DC, 1983.

BEER CONSUMPTION: United States Brewers Association, *Brewers Almanac 1982*, Washington, DC, 1983.

WINE CONSUMPTION (1982): Wine Institute, unpublished data, San Francisco, CA.

2C. Tobacco Products.

Definition: Selective sales and gross receipts taxes on tobacco products, including related taxes on cigarette tubes and paper and synthetic cigars and cigarettes.

Tax Base: Number of packages of cigarettes sold.

Source:

The Tobacco Institute, *The Tax Burden on Tobacco*, Volume 18, 1983, Washington, DC.

2D. Insurance.

Definition: Taxes imposed distinctively on insurance companies and measured by gross premiums or adjusted gross premiums.

Tax Base: Direct written premiums or premium receipts by state for life, health, property, and liability insurance.

Sources:

LIFE INSURANCE: American Council of Life Insurance, *Life Insurance Fact Book (1983)*, Washington, DC, 1983.

HEALTH INSURANCE: Health Insurance Association of America, unpublished data, New York, NY, 1984.

BLUE CROSS AND BLUE SHIELD INSURANCE: The National Underwriter Company, *1984 Argus Health Chart*, 86th ed., Cincinnati, OH, 1984.

PROPERTY AND LIABILITY INSURANCE: Insurance Information Institute, *Insurance Facts, 1983-84*, New York, NY, 1983.

2E. Public Utilities.

Definition: Taxes imposed distinctively on public telephone, telegraph, power and light companies, and other public utilities, including local government-owned utilities. These taxes are levied on gross receipts, gross earnings, or units of service sold. Public utility license taxes are also included in this category.

Tax Base: Gross revenues of all electric, gas, and telephone companies.

Electric and gas revenues are for all publicly owned and private companies. Because telephone revenues for the Bell System and the independent telephone companies are not available on a state-by-state basis, the national total of telephone revenues was allocated to the states according to a weighted average of the number of telephones (32.7%), the number of local calls (12.7%), and the number of toll calls (54.6%).

Sources:

GAS UTILITY REVENUES: American Gas Association, *Gas Facts—1982*, Arlington, VA, 1983.

ELECTRIC UTILITY REVENUES: Edison Electric Institute, *Advance Release of Data for the*

1982 Statistical Yearbook of the Electric Utility Industry, Washington, DC, 1983.

TELEPHONE REVENUES AND NUMBER OF TELEPHONES: United States Independent Telephone Association, *Independent Telephone Statistics, 1982*, Washington, DC, July, 1983.

AT&T REVENUES: American Telephone and Telegraph Company, *1982 Statistical Report*, New York, NY, 1982.

NUMBER OF LOCAL CALLS AND TOLL CALLS: Federal Communications Commission, *Statistics of Communications Common Carriers, 1982*, Washington, DC, 1983.

2F. Parimutuels.

Definition: Taxes measured by amounts wagered at race tracks, including "breakage" collected by the government.

Tax Base: Parimutuel turnover from horse and dog racing and jai alai.

Source:

National Association of State Racing Commissioners, *Parimutuel Racing, 1982*, Lexington, KY, 1983.

2G. Amusements.

Definition: Selective sales and gross receipts taxes on admission tickets or admission charges and on gross receipts of all or specified types of amusement businesses (including gambling operations). License taxes on amusement businesses are also included.

Tax Base. Receipts of establishments that provide amusement and entertainment services. Movie theater receipts and casino net revenues are included. Gambling receipts for hotels are classified in the general sales tax base.

State-by-state 1982 data for amusement receipts were derived by allocating the 1982 national total according to the 1977 state shares adjusted for the change in disposable personal income between 1977 and 1982. New Jersey's share of amusement sales was adjusted to reflect the opening of casinos during the interim years.

Sources:

AMUSEMENT RECEIPTS (1977): U.S. Department of Commerce, Bureau of the Census, *Census of Business, Selected Services—Area Statistics (1977)*, Washington, DC, 1980.

AMUSEMENT RECEIPTS (1982): U.S. Department of Commerce, Bureau of the Census, *Current Business Reports, 1982 Service Annual Survey*, Washington, DC, June 1983.

DISPOSABLE INCOME (1982): U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, Washington, DC, August 1983.

3. License Taxes. (Taxes levied at a flat rate for either raising revenue or regulation.)

3A. Motor Vehicles.

Definition: License taxes imposed on owners or operators of motor vehicles for the right to use public highways, including charges for registration and inspection and vehicle mileage and weight taxes on motor carriers.

Tax Base: Number of registrations for private and commercial vehicles.

The base for this tax was allocated to the states according to (1) the number of automobiles and (2) the number of trucks registered. The total tax revenue ($5.974 billion) reported by the Census Bureau was apportioned to these two classes of vehicles according to data supplied by the Federal Highway Administration—60% for automobiles and 40% for trucks.

Sources:

TAX BURDEN ON AUTOMOBILES AND TRUCKS, AND AUTOMOBILE AND TRUCK REGISTRATIONS: U.S. Department of Transportation, Federal Highway Administration, *Highway Statistics 1982*, State Motor-Vehicle and Motor-Carrier Tax Receipts—1982, Table MV-2, and State Motor Vehicle Registrations—1982, Table MV-1, Washington, DC, September 1983.

3B. Motor Vehicle Operators.

Definition: Licensing for the privilege of driving motor vehicles, including both private and commercial licenses.

Tax Base: Estimated number of licenses in force.

Source:

U.S. Department of Transportation, Federal Highway Administration, *Highway Statistics 1982*, Estimated Licensed Drivers, by Sex—1982, Table DL-1A, Washington, DC, September 1983.

3C. Corporations.

Definition: Franchise license taxes, organization, filing and entrance fees, and all other license taxes which are applicable, with only specified exceptions, to all corporations.

Tax Base: Number of corporations within a state, including nonprofit corporations.

Source:

U.S. Department of the Treasury, Commissioner of Internal Revenue, *Annual Report 1983*, Washington, DC, 1983.

3D. Alcoholic Beverages.

Definition: License taxes for manufacturing, importing, wholesaling, and retailing alcoholic beverages other than those based on volume or value of transactions or assessed value of property.

Tax Base: Number of retail licenses issued for the sale of distilled spirits. The number does not include licenses for the exclusive sale of beer and wine.

Source:

Distilled Spirits Council of the United States, *Annual Statistical Review 1982*, Washington, DC, 1983.

3E. Hunting and Fishing Licenses.

Definition: Commercial and noncommercial hunt-

ing and fishing licenses and shipping permits.

Tax Base: Total number of fishing and hunting licenses, tags, permits, and stamps issued.

Source:

U.S. Department of Interior, Fish and Wildlife Service, *1982 Hunting and Fishing License Statistics*, Washington, DC, 1983.

Individual Income Tax.

Definition: Taxes on individuals measured by income and taxes distinctively imposed on special types of income (e.g., interest, dividends, intangibles, etc.).

Tax Base: Total federal income tax liability of state residents.

Federal income tax liability is essentially the total amount of federal income taxes paid by individuals after credits. Because it is prevailing state practice to allow income tax credits for taxes paid to states other than the state of residence, residency adjustments were made to account for both the income taxes collected from nonresidents and credits allowed to residents for taxes paid to other states. The federal income tax liability for each state was adjusted by the ratio of the BEA residency adjustment to resident personal income.

Sources:

INCOME TAX: U.S. Department of the Treasury, Internal Revenue Service, *Statistics of Income, 1982 Income Tax Returns, Preliminary*, Washington, DC, 1984.

RESIDENCY ADJUSTMENT: U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, Washington, DC, August 1983.

5. Corporation Income Tax.

Definition: Taxes on corporations and unincorporated businesses measured by net income.

Tax Base: Total national net income for each of 35 Standard Industrial Classification (SIC) industries was allocated to the states according to the following procedure:

Nationwide net corporate income (1980) was estimated for each of the 35 SIC industries by using profit data (BEA) for each industry. For each industry, the typical three-factor formula—one-third payroll, one-third property, and one-third sales by destination—should be used to allocate each industry's national income to the states. However, data for corporate property and sales by state are not available and proxies had to be used to estimate these factors in the formula for each industry. Payroll data by industry by state and retail sales data formed the basis for the proxies which were utilized.

For the property factor of the formula, property was assumed to be distributed identical to payroll. Hence, the payroll factor was used as a proxy for property; thus payroll was double-weighted in the formula. State data on the manufacturing industries indicate that there is a high correlation between the payroll and gross assets of industries across states.

Because corporate sales by destination are unlikely to mirror either payroll or retail sales, neither of these proxies was used to estimate the sales factor in the formula. Instead, through use of payroll breakdowns by industry by state and a national input-output table for 1979, a proxy for sales was derived according to the following procedure:

Let:

X(i,c) = The percentage of the dollar value of industry i's output that is commodity c.

Y(c,j) = The percentage of the total dollar value of commodity c used as an input in industry j. Where c is not used as an intermediate input, but is purchased by consumers, "personal consumption expenditures" constitute the 36th industry.

Then: $\sum_{c=1}^{36}[X(i,c)\star Y(c,j)] = A(i,j)$

Where A(i,j) = the percentage of industry i's output purchased by industry j. When j is personal consumption expenditures, A(i,j) is the amount of industry i's output that is sold as final goods.

Now let:

S(w,j) = the percentage of industry j's payroll located in state w. Where industry j is personal consumption expenditures, let j equal state w's share of total national retail sales.

Then: $\sum_{j=1}^{36}[S(w,j)\star A(i,j)] = K(w,i)$

Where K(w,i) = the share of industry i's output sold in state w.

Thus, K(w,i) is used as a proxy for the sales-by-destination factor in the three-factor formula.

The three-factor formula is applied to the estimated total income for each industry to determine each state's income apportionment and summed over all industries to derive each state's total corporate income tax base.

Let: I(i) = Total income for industry i

Then: I(w,i) = $I(i)\star[(1/3)\star K(w,i)]\star[(2/3)\star S(w,i)]$
= The income of industry i apportioned to state w.

And: I(w) = $\sum_{i=1}^{35} I(w,i)$
= The total corporate income for all industries allocated to state w.

Sources:

CORPORATE PROFITS (1982), BY INDUSTRY: U.S. Department of Commerce, Bureau of Economic Analysis, unpublished data.

PAYROLL (1982): U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of*

Current Business, Washington, DC, August 1983.

INPUT-OUTPUT TABLE: Paula C. Young and Mark A. Planting, *Summary Input-Output Tables of the U.S. Economy: 1976, 1978, and 1979*, Staff Paper #39, U.S. Department of Commerce, Bureau of Economic Analysis, Washington, DC, January 1983.

6. Property Taxes. The property tax is separated into four different components—residential, commercial, farm, and public utility. Each is estimated individually. The allocation of total property taxes among the various classes of property are approximations based on assessed values for 1981, except for farm property taxes which are annually estimated by the Department of Agriculture. The Census Bureau does not provide a breakdown of property tax payments by class of property.

6A. Residential Property.

Definition: Taxes conditioned upon the ownership of single family houses not on farms, and multifamily residences excluding motels and hotels. Residential property tax rates are applied to the combined value of buildings and land.

The residential share of the property tax burden was estimated by the residential share of assessed property values in 1981. This share was applied to the total of 1982 property tax collections, after deduction of farm property taxes, to derive residential property tax receipts.

Tax Base: Estimated residential property values for single and multifamily residences.

1982 property values were estimated by extrapolating the 1981 estimated market value of each state's residential property to 1982 based on the change in the average purchase prices of single family dwellings between 1980-81 and 1981-82.

To the estimated market value of existing residential property (1982), the value of newly constructed housing for 1982 was added. The value of newly constructed housing was inflated so as to reflect the value of the associated land.

Sources:

PROPERTY VALUES (1981): U.S. Department of Commerce, Bureau of the Census, *1982 Census of Governments, Taxable Property Values and Assessment-Sales Price Ratios*, Washington, DC, February 1984.

SINGLE FAMILY HOME PURCHASE PRICES 1981-1982: Federal Home Loan Bank Board, *Mortgage Interest Rate Survey, Characteristics of Conventional Fully Amortized First Mortgage Loans Closed on Single-Family Homes*, unpublished, Washington, DC, 1983.

VALUE OF NEW RESIDENTIAL CONSTRUCTION CONTRACTS: U.S. Department of Commerce, Bureau of the Census, *Statistical Abstract of the United States*, 104th ed., Table No. 1325, Construction Contracts—Value, by States, Washington, DC, 1984.

VALUE OF SITE RELATIVE TO TOTAL HOME VALUE: U.S. Department of Housing and Urban Development, Federal Housing Administration, *FHA Homes 1982—Data for States and Selected Areas on Characteristics of FHA Operations Under Section 203*, Washington, DC, 1982.

6B. Commercial and Industrial Property.

Definition: Taxes conditioned upon the ownership of commercial and industrial property (excluding public utilities) based on the value of land, buildings, equipment, inventories, and depletable assets such as the value of mineral property, oil and gas wells, other natural deposits, standing timber, etc.

The tax burden on business property was derived by applying the percentage of 1981 gross assessed value of business property to the total of 1982 property tax collections.

Tax Base: Estimated net book value of assets, including inventories, depreciable assets, depletable assets, and land of corporations.

Property values for partnerships and other non-incorporated businesses, farms and public utilities are not included. Railroad property is included.

The national 1982 net book values for 35 SIC industry groupings were estimated by applying to the 1981 values (IRS) the change between 1981 and 1982 in net book values of property assets (FTC). Because FTC data are not available for Transportation, Finance, or Service Industries, their book values were inflated by the changes in their respective total payrolls between 1981 and 1982. The estimated corporate property values for each industry were allocated to the states according to each state's share of each industry's payroll. The sum of all the individual industry property values was used as an estimate of each state's commercial-industrial property tax base.

Special adjustments were made to the assets of corporations in the coal mining and oil and gas extraction industries because they are primarily captives of corporations involved in other industries. The assets of the coal mining industry were increased to reflect the ownership of coal companies by petroleum refining, steel, and utility companies. Similarly, the assets of the oil and gas extraction industry were adjusted to account for their ownership by petroleum refiners. Conversely, the assets of the parent industries were decreased by the asset amounts that were added to the coal mining and oil and gas extraction industries.

Sources:

BOOK VALUE OF ASSETS (1981): U.S. Department of Treasury, Internal Revenue Service, *Corporation Source Book of Statistics of Income*, Washington, DC, 1984.

BOOK VALUE OF ASSETS, SELECTED INDUSTRIES (1981-82): U.S. Federal Trade Commission, *Quarterly Financial Report for*

Manufacturing, Mining and Trade Corporations, Washington, DC, 4th quarter, 1982.

PAYROLL BY INDUSTRY BY STATE: U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, Washington, DC, August 1983.

6C. Farm Real Estate.

Definition: Taxes conditioned on the ownership of farm realty and farm personal property such as livestock, crop inventories, and farm equipment.

Tax Base: Estimated value of farm land and buildings.

Sources:

FARM VALUES: U.S. Department of Commerce, Bureau of the Census, *Statistical Abstract of the United States*, 104th ed., Table #1156, Washington, DC, 1984.

FARM PROPERTY TAXES: U.S. Department of Agriculture, Economic Research Service, *Economic Indicators of the Farm Sector, State Income and Balance Sheet Statistics, 1982*, Washington, DC, January 1984.

6D. Public Utilities.

Definition: Taxes conditioned on investor ownership of public utilities such as gas, electric, and telephone companies.

Public utility property tax rates are applied on the combined value of buildings, equipment, material, and land.

Tax Base: Because individual state data are not available, each state's public utility property tax base was based on a proxy measure consisting of the sum of gas, electric, and telephone company nonfinancial assets, estimated as follows:

1. Gas company net assets were allocated to each state according to its share of the total number of miles of gas pipeline.
2. Electric company net assets were allocated to each state according to its share of the total investor-owned electrical generating capacity.
3. Telephone company net assets were allocated to each state according to its share of the total number of telephones.

Sources:

GAS COMPANY NET ASSETS AND GAS PIPELINE MILEAGE: American Gas Association, *Gas Facts, 1982*, Arlington, VA, 1983.

ELECTRIC COMPANY NET ASSETS AND ELECTRICAL GENERATING CAPACITY: Edison Electric Institute, *Advance Release of Data for the 1982 Statistical Yearbook of the Electric Utility Industry*, Washington, DC, 1983.

BELL SYSTEM NET ASSETS: American Telephone and Telegraph Company, *1982 Statistical Report*, New York, NY, 1982.

INDEPENDENT TELEPHONE COMPANY NET ASSETS AND NUMBER OF TELEPHONES: United States Independent Telephone Association, *Independent Telephone Statistics, 1982*, Washington, DC, July, 1983.

7. Estate and Gift Taxes.

Definition: Taxes imposed on the transfer of property at death, in contemplation of death, or as a gift.

Tax Base: Federal estate and gift tax liability.

Because the federal estate laws are applied uniformly over the states, a given state's liability should reflect the size of its base. This treatment can also be justified because many states limit their estate taxes to the amount of credit permitted by the federal government for state taxes.

Source:

U.S. Department of the Treasury, Commissioner of Internal Revenue, *Annual Report 1983*, Washington, DC, 1983.

8. Severance Taxes.

Definition: Taxes imposed distinctively on the removal of natural products—e.g., oil, gas, and other minerals.

The Alaskan special tax on pipeline property and the state's unique oil and gas corporate income tax have been included, as well as New Mexico's property tax on oil and gas production equipment and West Virginia's business tax on coal companies. Taxes imposed on resources other than minerals, such as water, timber, or fish, have been excluded.

Because oil and gas, coal, and nonfuel minerals are taxed at substantially different rates, they are each estimated individually—a separate representative tax rate and base were measured for each of the three severance categories.

Tax Base: For each category—oil and gas, coal, and nonfuel minerals—the base was estimated by the value of production.

Sources:

VALUE OF MINERAL PRODUCTION, EXCEPT FUELS: U.S. Department of the Interior, Bureau of Mines, *Mineral Industry Surveys*, annual, Washington, DC, 1983.

OIL PRODUCTION: U.S. Department of Energy, Energy Information Administration, *Petroleum Supply Annual, 1982*, Washington, DC, 1983.

OIL WELLHEAD PRICES, BY STATE: U.S. Department of Energy, unpublished data.

VALUE OF GAS PRODUCTION: U.S. Department of Energy, Energy Information Administration, *Natural Gas Annual, 1982*, Washington, DC, 1983.

COAL PRODUCTION AND PRICES: U.S. Department of Energy, Energy Information Administration, *Coal Production—1982*, Washington, DC, 1983.

VALUE OF URANIUM PRODUCTION: U.S. Department of Energy, Energy Information Administration, *1982 Survey of United States Uranium Marketing Activity*, Washington, DC, September 1983.

Appendix D

SUMMARY TAX TABLES FOR PAST YEARS

This appendix provides the same detail on Total Taxes for past years 1975, 1977, 1979, 1980, and 1981 as shown in Appendix A for 1982. Explanations of the data concepts appear in the introduction to *Appendix A*.

The data for 1979 and 1980 are the same as in the ACIR report, *Tax Capacity of the Fifty States, Supplement: 1980 Estimates*, released in mimeograph form in June, 1982. The 1981 data are taken from *1981 Tax Capacity of the Fifty States*, A-93, published in September 1983. That report also contains revisions of the 1975 and 1977 data which are reprinted here.

Table D–1

1975 TOTAL TAXES

State	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama	$490.08	77.1	$1,803,982	$1,424,116	$386.88	78.9
Alaska	$981.95	154.6	$363,323	$277,936	$751.18	76.5
Arizona	$585.52	92.2	$1,338,497	$1,443,212	$631.33	107.8
Arkansas	$497.30	78.3	$1,073,169	$840,383	$389.43	78.3
California	$699.02	110.0	$15,054,715	$17,969,933	$834.37	119.4
Colorado	$671.48	105.7	$1,736,440	$1,564,065	$604.82	90.1
Connecticut	$700.92	110.3	$2,162,327	$2,134,842	$692.01	98.7
Delaware	$790.76	124.5	$465,757	$389,532	$661.34	83.6
Washington D.C.	$747.40	117.6	$530,657	$496,991	$699.99	93.7
Florida	$650.27	102.4	$5,554,613	$4,107,125	$480.82	73.9
Georgia	$544.86	85.8	$2,756,450	$2,441,749	$482.65	88.6
Hawaii	$689.84	108.6	$609,814	$726,500	$821.83	119.1
Idaho	$564.82	88.9	$469,931	$421,477	$506.58	89.7
Illinois	$713.66	112.3	$8,068,641	$7,999,697	$707.56	99.1
Indiana	$622.39	98.0	$3,330,402	$3,064,328	$572.66	92.0
Iowa	$675.38	106.3	$1,945,765	$1,811,807	$628.88	93.1
Kansas	$690.28	108.7	$1,573,152	$1,335,591	$586.04	84.9
Kentucky	$540.05	85.0	$1,873,428	$1,581,159	$455.80	84.4
Louisiana	$617.71	97.2	$2,401,041	$2,080,583	$535.27	86.7
Maine	$536.30	84.4	$575,454	$596,499	$555.92	103.7
Maryland	$639.90	100.7	$2,660,067	$2,808,549	$675.62	105.6
Massachusetts	$623.06	98.1	$3,590,086	$4,616,687	$801.23	128.6
Michigan	$638.89	100.6	$5,818,967	$6,187,606	$679.36	106.3
Minnesota	$617.62	97.2	$2,424,761	$2,848,204	$725.47	117.5
Mississippi	$445.04	70.0	$1,068,098	$1,021,459	$425.61	95.6
Missouri	$608.52	95.8	$2,917,841	$2,440,224	$508.91	83.6
Montana	$652.69	102.7	$488,863	$449,477	$600.10	91.9
Nebraska	$670.52	105.5	$1,033,272	$876,035	$568.48	84.8
Nevada	$918.52	144.6	$569,481	$398,989	$643.53	70.1
New Hampshire	$651.19	102.5	$540,491	$406,020	$489.18	75.1
New Jersey	$690.15	108.6	$5,066,366	$5,206,910	$709.29	102.8
New Mexico	$613.19	96.5	$713,143	$605,877	$520.96	85.0
New York	$622.39	98.0	$11,223,009	$17,913,237	$993.41	159.6
North Carolina	$542.67	85.4	$3,003,668	$2,578,457	$465.85	85.8
North Dakota	$643.65	101.3	$410,649	$379,678	$595.11	92.5
Ohio	$659.55	103.8	$7,103,356	$5,647,583	$524.38	79.5
Oklahoma	$623.30	98.1	$1,727,796	$1,261,183	$454.97	73.0
Oregon	$634.59	99.9	$1,475,413	$1,415,956	$609.01	96.0
Pennsylvania	$625.29	98.4	$7,439,723	$6,918,119	$581.45	93.0
Rhode Island	$558.88	88.0	$528,699	$593,201	$627.06	112.2
South Carolina	$490.18	77.2	$1,421,530	$1,211,446	$417.74	85.2
South Dakota	$600.14	94.5	$408,698	$356,999	$524.23	87.4
Tennessee	$531.08	83.6	$2,262,941	$1,785,640	$419.07	78.9
Texas	$702.19	110.5	$8,825,148	$6,026,158	$479.48	68.3
Utah	$547.30	86.1	$675,369	$602,666	$488.38	89.2
Vermont	$598.21	94.2	$287,139	$310,179	$646.21	108.0
Virginia	$594.01	93.5	$3,003,289	$2,616,492	$517.50	87.1
Washington	$621.77	97.9	$2,250,187	$2,274,869	$628.59	101.1
West Virginia	$562.63	88.6	$1,035,804	$883,747	$480.04	85.3
Wisconsin	$625.01	98.4	$2,856,311	$3,281,113	$717.97	114.9
Wyoming	$976.33	153.7	$371,004	$258,467	$680.18	69.7
U.S. TOTALS	$635.32	100.0	$136,888,751	$136,888,752	$100.00	635.3

NOTE: All per capita amounts are in dollars; total amounts are in thousands of dollars.

Table D–2

1977 TOTAL TAXES

State	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama	$593.58	77.1	$2,245,529	$1,769,938	$467.87	78.8
Alaska	$1,219.08	158.3	$482,757	$627,876	$1,585.55	130.1
Arizona	$686.96	89.2	$1,667,258	$1,840,753	$758.45	110.4
Arkansas	$602.43	78.2	$1,329,568	$1,037,165	$469.94	78.0
California	$874.37	113.6	$19,542,166	$22,781,942	$1,019.33	116.6
Colorado	$825.29	107.2	$2,224,991	$2,113,575	$783.97	95.0
Connecticut	$859.16	111.6	$2,653,929	$2,725,909	$882.46	102.7
Delaware	$927.13	120.4	$551,643	$440,046	$739.57	79.8
Washington D.C.	$943.73	122.6	$643,625	$758,483	$1,112.15	117.8
Florida	$775.16	100.7	$6,890,430	$5,023,208	$565.10	72.9
Georgia	$647.45	84.1	$3,374,503	$3,003,345	$576.24	89.0
Hawaii	$821.47	106.7	$752,465	$861,744	$940.77	114.5
Idaho	$676.80	87.9	$597,611	$533,846	$604.58	89.3
Illinois	$864.20	112.2	$9,857,026	$9,502,926	$833.15	96.4
Indiana	$772.72	100.4	$4,176,534	$3,457,834	$639.75	82.8
Iowa	$806.36	104.7	$2,349,737	$2,123,162	$728.61	90.4
Kansas	$810.35	105.3	$1,878,395	$1,665,636	$718.57	88.7
Kentucky	$637.90	82.9	$2,280,502	$1,917,163	$536.27	84.1
Louisiana	$765.99	99.5	$3,076,226	$2,415,321	$601.42	78.5
Maine	$634.52	82.4	$701,139	$703,361	$636.53	100.3
Maryland	$777.52	101.0	$3,261,709	$3,435,116	$818.86	105.3
Massachusetts	$734.19	95.4	$4,217,186	$5,588,114	$972.86	132.5
Michigan	$793.08	103.0	$7,262,259	$7,929,331	$865.93	109.2
Minnesota	$772.76	100.4	$3,075,568	$3,448,180	$866.38	112.1
Mississippi	$538.48	69.9	$1,324,661	$1,239,532	$503.87	93.6
Missouri	$735.91	95.6	$3,565,494	$2,865,258	$591.38	80.4
Montana	$791.47	102.8	$610,223	$574,983	$745.76	94.2
Nebraska	$780.39	101.4	$1,212,729	$1,187,139	$763.92	97.9
Nevada	$1,137.08	147.7	$770,941	$475,982	$702.04	61.7
New Hampshire	$781.90	101.6	$681,819	$494,980	$567.64	72.6
New Jersey	$813.94	105.7	$5,975,958	$6,732,640	$917.00	112.7
New Mexico	$756.10	98.2	$926,222	$710,829	$580.27	76.7
New York	$721.72	93.7	$12,884,164	$21,655,653	$1,213.07	168.1
North Carolina	$638.39	82.9	$3,618,395	$3,162,884	$558.02	87.4
North Dakota	$758.62	98.5	$492,346	$432,129	$665.84	87.8
Ohio	$799.80	103.9	$8,614,618	$6,756,882	$627.32	78.4
Oklahoma	$779.33	101.2	$2,233,548	$1,617,975	$564.54	72.4
Oregon	$800.19	103.9	$1,951,653	$1,799,508	$737.81	92.2
Pennsylvania	$760.70	98.8	$9,038,590	$8,471,665	$712.98	93.7
Rhode Island	$672.19	87.3	$641,936	$728,774	$763.11	113.5
South Carolina	$589.70	76.6	$1,762,600	$1,519,733	$508.44	86.2
South Dakota	$697.84	90.6	$480,812	$415,949	$603.70	86.5
Tennessee	$637.57	82.8	$2,806,595	$2,311,205	$525.04	82.3
Texas	$860.02	111.7	$11,345,393	$7,747,713	$587.30	68.3
Utah	$680.01	88.3	$894,889	$815,133	$619.40	91.1
Vermont	$712.42	92.5	$350,512	$363,583	$738.99	103.7
Virginia	$703.88	91.4	$3,664,401	$3,211,306	$616.85	87.6
Washington	$773.24	100.4	$2,916,647	$2,737,202	$725.66	93.8
West Virginia	$690.64	89.7	$1,316,354	$1,054,923	$553.47	80.1
Wisconsin	$765.95	99.5	$3,533,317	$4,009,596	$869.19	113.5
Wyoming	$1,182.29	153.6	$487,104	$397,573	$964.98	81.6
U.S. TOTALS	$769.91	100.0	$169,194,702	$169,194,703	$769.91	100.0

NOTE: All per capita amounts are in dollars; total amounts are in thousands of dollars.

Table D–3

1979 TOTAL TAXES

State	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama	$659.55	76.1	$2,551,780	$2,186,816	$565.22	85.7
Alaska	$1,884.16	217.4	$757,431	$976,989	$2,430.32	129.0
Arizona	$787.61	90.9	$2,078,492	$2,382,420	$902.77	114.6
Arkansas	$670.86	77.4	$1,522,184	$1,239,775	$546.40	81.4
California	$1,004.21	115.9	$23,353,002	$22,107,852	$950.67	94.7
Colorado	$954.54	110.1	$2,719,478	$2,615,850	$918.16	96.2
Connecticut	$940.09	108.5	$2,914,284	$2,980,583	$961.48	102.3
Delaware	$948.81	109.5	$568,335	$542,545	$905.75	95.5
Washington D.C.	$952.06	109.9	$624,550	$826,071	$1,259.25	132.3
Florida	$865.82	99.9	$8,200,157	$6,414,356	$677.26	78.2
Georgia	$705.01	81.3	$3,800,688	$3,637,460	$674.73	95.7
Hawaii	$890.86	102.8	$846,320	$1,080,086	$1,136.93	127.6
Idaho	$791.09	91.3	$738,084	$671,013	$719.20	90.9
Illinois	$968.90	111.8	$11,067,718	$10,941,473	$957.85	98.9
Indiana	$848.82	97.9	$4,647,289	$3,913,805	$714.85	84.2
Iowa	$937.42	108.2	$2,734,451	$2,547,613	$873.37	93.2
Kansas	$947.68	109.4	$2,224,209	$1,937,041	$825.33	87.1
Kentucky	$735.80	84.9	$2,681,237	$2,324,210	$637.82	86.7
Louisiana	$896.79	103.5	$3,711,826	$3,050,210	$736.94	82.2
Maine	$694.49	80.1	$781,295	$856,575	$761.40	109.6
Maryland	$856.87	98.9	$3,618,552	$3,953,894	$936.28	109.3
Massachusetts	$809.86	93.4	$4,653,452	$6,720,404	$1,169.58	144.4
Michigan	$901.95	104.1	$8,342,109	$9,443,332	$1,021.01	113.2
Minnesota	$912.79	105.3	$3,685,855	$4,253,966	$1,053.48	115.4
Mississippi	$607.08	70.0	$1,522,548	$1,469,557	$585.95	96.5
Missouri	$842.49	97.2	$4,118,941	$3,380,172	$691.38	82.1
Montana	$982.07	113.3	$774,856	$678,141	$859.49	87.5
Nebraska	$863.25	99.6	$1,350,124	$1,317,718	$842.53	97.6
Nevada	$1,330.51	153.5	$1,017,838	$663,361	$867.14	65.2
New Hampshire	$834.63	96.3	$761,178	$596,428	$653.98	78.4
New Jersey	$885.96	102.2	$6,532,180	$7,691,389	$1,043.18	117.7
New Mexico	$894.22	103.2	$1,145,494	$974,144	$760.46	85.0
New York	$772.03	89.1	$13,614,036	$23,275,641	$1,319.93	171.0
North Carolina	$708.27	81.7	$4,109,391	$3,736,400	$643.98	90.9
North Dakota	$940.94	108.6	$613,490	$476,714	$731.16	77.7
Ohio	$872.80	100.7	$9,425,331	$8,125,205	$752.40	86.2
Oklahoma	$936.85	108.1	$2,782,445	$2,058,991	$693.26	74.0
Oregon	$922.22	106.4	$2,377,471	$2,202,689	$854.42	92.6
Pennsylvania	$806.49	93.1	$9,576,256	$10,096,094	$850.27	105.4
Rhode Island	$727.22	83.9	$695,951	$842,183	$880.03	121.0
South Carolina	$656.71	75.8	$2,027,258	$1,851,868	$599.89	91.3
South Dakota	$821.98	94.8	$566,344	$475,426	$690.02	83.9
Tennessee	$700.99	80.9	$3,177,571	$2,758,544	$608.55	86.8
Texas	$1,011.41	116.7	$14,045,386	$9,045,174	$651.34	64.4
Utah	$751.97	86.8	$1,064,785	$1,057,766	$747.01	99.3
Vermont	$740.13	85.4	$374,505	$410,027	$810.33	109.5
Virginia	$803.13	92.7	$4,276,688	$3,778,280	$709.54	88.3
Washington	$895.97	103.4	$3,595,515	$3,463,003	$862.95	96.3
West Virginia	$800.23	92.3	$1,551,655	$1,275,262	$657.69	82.2
Wisconsin	$862.24	99.5	$4,023,208	$4,755,064	$1,019.09	118.2
Wyoming	$1,500.69	173.2	$678,309	$562,055	$1,243.49	82.9
U.S. TOTALS	$866.65	100.0	$194,621,665	$194,621,667	$866.65	100.0

NOTE: All per capita amounts are in dollars; total amounts are in thousands of dollars.

Table D–4

1980 TOTAL TAXES

State	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama	$718.08	75.7	$2,799,780	$2,384,918	$611.67	85.2
Alaska	$2,463.42	259.7	$990,293	$1,646,202	$4,095.03	166.2
Arizona	$841.29	88.7	$2,291,663	$2,690,584	$987.73	117.4
Arkansas	$749.52	79.0	$1,717,155	$1,468,459	$640.97	85.5
California	$1,109.69	117.0	$26,331,802	$26,800,496	$1,129.44	101.8
Colorado	$1,068.51	112.6	$3,094,400	$2,797,433	$965.96	90.4
Connecticut	$1,058.49	111.6	$3,297,188	$3,291,924	$1,056.80	99.8
Delaware	$1,057.35	111.4	$631,239	$561,445	$940.45	88.9
Washington D.C.	$1,051.24	110.8	$672,793	$882,700	$1,379.22	131.2
Florida	$949.01	100.0	$9,355,327	$6,908,203	$700.77	73.8
Georgia	$778.09	82.0	$4,262,375	$4,100,241	$748.49	96.2
Hawaii	$1,010.60	106.5	$978,257	$1,217,877	$1,258.14	124.5
Idaho	$830.11	87.5	$786,111	$694,191	$733.04	88.3
Illinois	$1,021.05	107.6	$11,687,956	$11,977,864	$1,046.38	102.5
Indiana	$874.94	92.2	$4,814,798	$4,056,063	$737.06	84.2
Iowa	$997.94	105.2	$2,913,978	$2,789,467	$955.30	95.7
Kansas	$1,032.42	108.8	$2,445,803	$2,150,164	$907.63	87.9
Kentucky	$787.16	83.0	$2,888,891	$2,560,950	$697.81	88.6
Louisiana	$1,036.40	109.2	$4,368,436	$3,395,536	$805.58	77.7
Maine	$759.27	80.0	$856,451	$951,629	$843.64	111.1
Maryland	$941.01	99.2	$3,977,646	$4,320,412	$1,022.10	108.6
Massachusetts	$912.58	96.2	$5,248,268	$7,060,839	$1,227.76	134.5
Michigan	$919.94	97.0	$8,537,076	$9,867,747	$1,063.33	115.6
Minnesota	$969.33	102.2	$3,961,646	$4,402,580	$1,077.22	111.1
Mississippi	$657.81	69.3	$1,662,290	$1,603,620	$634.59	96.5
Missouri	$887.89	93.6	$4,376,434	$3,657,131	$741.96	83.6
Montana	$1,066.59	112.4	$841,538	$775,546	$982.95	92.2
Nebraska	$918.34	96.8	$1,445,462	$1,477,223	$938.52	102.2
Nevada	$1,465.23	154.4	$1,173,647	$698,404	$871.92	59.5
New Hampshire	$915.54	96.5	$845,046	$633,959	$686.85	75.0
New Jersey	$996.88	105.1	$7,365,925	$8,247,468	$1,116.18	112.0
New Mexico	$1,016.20	107.1	$1,324,114	$1,100,681	$844.73	83.1
New York	$855.25	90.1	$15,057,553	$25,201,545	$1,431.42	167.4
North Carolina	$754.34	79.5	$4,441,553	$4,303,975	$730.97	96.9
North Dakota	$1,027.74	108.3	$672,138	$529,354	$809.41	78.8
Ohio	$918.44	96.8	$9,940,257	$8,616,655	$796.14	86.7
Oklahoma	$1,107.97	116.8	$3,360,458	$2,404,433	$792.76	71.6
Oregon	$978.50	103.1	$2,582,257	$2,409,913	$913.19	93.3
Pennsylvania	$878.63	92.6	$10,451,293	$10,845,991	$911.81	103.8
Rhode Island	$794.81	83.8	$755,072	$929,754	$978.69	123.1
South Carolina	$713.86	75.2	$2,232,948	$2,131,822	$681.53	95.5
South Dakota	$855.62	90.2	$592,945	$523,256	$755.06	88.2
Tennessee	$749.36	79.0	$3,448,535	$2,902,564	$630.72	84.2
Texas	$1,172.51	123.6	$16,723,511	$10,858,746	$761.32	64.9
Utah	$815.73	86.0	$1,195,045	$1,208,944	$825.22	101.2
Vermont	$801.49	84.5	$411,164	$428,281	$834.86	104.2
Virginia	$899.06	94.8	$4,818,051	$4,256,031	$794.18	88.3
Washington	$976.17	102.9	$4,041,326	$3,788,027	$914.98	93.7
West Virginia	$888.77	93.7	$1,736,662	$1,426,263	$729.92	82.1
Wisconsin	$898.66	94.7	$4,238,961	$4,931,821	$1,045.54	116.3
Wyoming	$1,861.55	196.2	$880,512	$654,657	$1,384.05	74.3
U.S. TOTALS	$948.73	100.0	$215,524,055	$215,524,055	$948.73	100.0

NOTE: All per capita amounts are in dollars; total amounts are in thousands of dollars.

Table D-5

1981 TOTAL TAXES

State	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama	$766.74	74.5	$3,003,307	$2,720,058	$694.42	90.6
Alaska	$3333.35	323.8	$1,373,339	$2,533,290	$6148.76	184.5
Arizona	$913.45	88.7	$2,552,170	$2,702,681	$967.32	105.9
Arkansas	$839.75	81.6	$1,928,064	$1,522,070	$662.92	78.9
California	$1186.14	115.2	$28,699,946	$28,795,873	$1190.11	100.3
Colorado	$1160.97	112.8	$3,442,285	$2,877,328	$970.43	83.6
Connecticut	$1131.92	109.9	$3,547,437	$3,643,861	$1162.69	102.7
Delaware	$1143.38	111.1	$683,739	$593,579	$992.61	86.8
Washington D.C.	$1142.80	111.0	$721,108	$1,049,103	$1662.60	145.5
Florida	$1040.65	101.1	$10,596,964	$7,762,573	$762.31	73.3
Georgia	$838.18	81.4	$4,672,010	$4,545,647	$815.51	97.3
Hawaii	$1076.52	104.6	$1,056,069	$1,327,453	$1353.16	125.7
Idaho	$891.21	86.6	$854,666	$743,224	$775.00	87.0
Illinois	$1070.10	103.9	$12,265,499	$12,883,547	$1124.02	105.0
Indiana	$932.45	90.6	$5,098,620	$4,510,288	$824.85	88.5
Iowa	$1053.56	102.3	$3,054,275	$2,999,988	$1034.84	98.2
Kansas	$1125.09	109.3	$2,681,082	$2,332,740	$978.91	87.0
Kentucky	$843.99	82.0	$3,090,679	$2,732,962	$746.30	88.4
Louisiana	$1200.46	116.6	$5,171,597	$3,968,957	$921.30	76.7
Maine	$815.84	79.2	$924,350	$1,046,896	$924.00	113.3
Maryland	$1009.37	98.0	$4,302,930	$4,621,140	$1084.01	107.4
Massachusetts	$988.64	96.0	$5,707,408	$7,649,132	$1324.98	134.0
Michigan	$990.53	96.2	$9,116,811	$10,584,723	$1150.01	116.1
Minnesota	$1030.88	100.1	$4,220,423	$4,591,076	$1121.42	108.8
Mississippi	$737.47	71.6	$1,866,537	$1,766,352	$697.89	94.6
Missouri	$947.69	92.1	$4,682,535	$3,803,382	$769.76	81.2
Montana	$1168.94	113.5	$926,971	$856,475	$1080.05	92.4
Nebraska	$996.91	96.8	$1,572,120	$1,490,766	$945.32	94.8
Nevada	$1523.84	148.0	$1,287,640	$793,614	$939.19	61.6
New Hampshire	$982.72	95.5	$919,823	$679,850	$726.34	73.9
New Jersey	$1077.82	104.7	$7,980,165	$8,913,238	$1203.84	111.7
New Mexico	$1170.00	113.6	$1,553,764	$1,383,998	$1042.17	89.1
New York	$916.42	89.0	$16,130,756	$27,586,527	$1567.24	171.0
North Carolina	$818.77	79.5	$4,874,160	$4,644,360	$780.17	95.3
North Dakota	$1271.12	123.5	$836,394	$619,109	$940.90	74.0
Ohio	$971.91	94.4	$10,478,129	$9,292,758	$861.96	88.7
Oklahoma	$1310.98	127.3	$4,064,042	$2,950,586	$951.80	72.6
Oregon	$1019.42	99.0	$2,702,486	$2,734,563	$1031.52	101.2
Pennsylvania	$931.14	90.4	$11,053,593	$11,580,833	$975.56	104.8
Rhode Island	$827.46	80.4	$788,572	$1,024,150	$1074.66	129.9
South Carolina	$774.19	75.2	$2,451,857	$2,335,778	$737.54	95.3
South Dakota	$888.98	86.3	$609,842	$566,624	$825.98	92.9
Tennessee	$812.85	79.0	$3,748,859	$3,262,599	$707.42	87.0
Texas	$1359.95	132.1	$20,081,016	$12,969,436	$878.33	64.6
Utah	$890.37	86.5	$1,351,578	$1,310,878	$863.56	97.0
Vermont	$864.76	84.0	$446,218	$469,170	$909.25	105.1
Virginia	$969.08	94.1	$5,262,084	$4,709,596	$867.33	89.5
Washington	$1020.67	99.1	$4,304,161	$3,962,131	$939.56	92.1
West Virginia	$926.36	90.0	$1,808,250	$1,503,005	$769.98	83.1
Wisconsin	$935.97	90.9	$4,438,392	$5,337,943	$1125.67	120.3
Wyoming	$2227.54	216.4	$1,095,948	$794,757	$1615.36	72.5
U.S. TOTALS	$1029.52	100.0	$236,080,697	$236,080,697	$1029.52	100.0

NOTE: All per capita amounts are in dollars; total amounts are in thousands of dollars.

*U.S. GOVERNMENT PRINTING OFFICE:1985-527-957:30593

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The Commission is composed of 26 members—nine representing the Federal government, 14 representing state and local government, and three representing the public. The President appoints 20—three private citizens and three Federal executive officials directly and four governors, three state legislators, four mayors, and three elected county officials from slates nominated by the National Governors' Conference, the Council of State Governments, the National League of Cities/U.S. Conference of Mayors, and the National Association of Counties. The three Senators are chosen by the President of the Senate and the three Congressmen by the Speaker of the House.

Each Commission member serves a two year term and may be reappointed.

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