

1983

Tax Capacity of the States

AN INFORMATION REPORT



**ADVISORY COMMISSION ON
INTERGOVERNMENTAL RELATIONS**
WASHINGTON, D.C. 20575
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PREFACE

Over the years, the Advisory Commission on Intergovernmental Relations (ACIR) 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 March 1982, ACIR adopted the following resolution:

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.

More recently, part of a report prepared by the U.S. Department of the Treasury (to be published as *Studies of Federal-State-Local Fiscal Relations*) has highlighted the continuing interest—and controversy—in measuring fiscal capacity. Per capita personal income is criticized as only a partial (and thus flawed) indicator. The report develops a new measure of fiscal capacity, Total Taxable Resources, that is based on the economic definition of comprehensive income. It also points out that in allocating grant funds, measures of fiscal capacity should be coupled with indicators of the cost of government services.

In order to provide the basis for the best possible formulas for grants in aid, the Commission has initiated a comprehensive study of formula design, including measures of fiscal capacity and their use in allocating funds. The present volume (including the experimental alternatives to the standard RTS) should be viewed as the first step in ACIR's expanded program of research in this area. In future research, ACIR will be expanding its work on formulas and measures of fiscal capacity in its continuing effort to improve grant design by making grant formulas more responsive to interstate differences in tax bases.

This information report, *1983 Tax Capacity of the Fifty States*, presents the estimates for 1983 of tax capacity and tax effort among the states. It represents an attempt 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 this objective.

Robert B. Hawkins, Jr.
Chairman



ACKNOWLEDGMENTS AND RELATED REPORTS

This report was prepared by Carol E. Cohen and Mark David Menchik, 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. The research was conducted under the general supervision of Lawrence A. Hunter, research director. Full responsibility for the content and accuracy rests, of course, with the Commission and its staff.

The RTS has a long history. In 1962 the Commission published its first estimates 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 and the Commission recommendation about measuring fiscal capacity. The report *1982 Tax Capacity of the Fifty States (M-142)*, contains the 1982 figures and also includes experimental alternatives to the standard RTS, which are further developed in the present volume.

John Shannon
Executive Director

CONTENTS

Introduction	1
The Representative Tax System Defined	1
The RTS Method Step by Step	3
The Case for the RTS Method	3
Analysis of the 1982 RTS Method	7
Experimental Modifications to the RTS Method	7
Conclusion	11

TABLES

<i>Table 1: Information Underlying the Representative Tax Rates of State Governments for 1983</i>	2
<i>Table 2: Comparison of 1983 RTS and Per Capita Income Indices for Selected States</i>	4
<i>Table 3: Comparison of Changes Between 1982 and 1983 for Per Capita Income and RTS Indices, New England and Great Lake States</i>	4
<i>Table 4: Sources of Change in California's RTS Capacity Index</i>	6
<i>Table 5: RTS Tax Capacity Indices for 1983 and Prior Selected Years</i>	8
<i>Table 6: Representative Tax System Fiscal Capacity Indices, 1983</i>	9

APPENDICES

Appendix A: State-by-State Graphs	13
Alabama	14
Alaska	15
Arizona	16
Arkansas	17
California	18
Colorado	19
Connecticut	20
Delaware	21
Washington, DC	22
Florida	23
Georgia	24
Hawaii	25
Idaho	26
Illinois	27
Indiana	28
Iowa	29
Kansas	30
Kentucky	31
Louisiana	32
Maine	33
Maryland	34
Massachusetts	35
Michigan	36

Minnesota	37
Mississippi	38
Missouri	39
Montana	40
Nebraska	41
Nevada	42
New Hampshire	43
New Jersey	44
New Mexico	45
New York	46
North Carolina	47
North Dakota	48
Ohio	49
Oklahoma	50
Oregon	51
Pennsylvania	52
Rhode Island	53
South Carolina	54
South Dakota	55
Tennessee	56
Texas	57
Utah	58
Vermont	59
Virginia	60
Washington	61
West Virginia	62
Wisconsin	63
Wyoming	64
Appendix B: Tax-by-Tax Tables	65
B-1 Total Taxes	66
B-2 General Sales	67
B-3 Total Selective Sales	68
B-4 Selective Sales—Parimutuel	69
B-5 Selective Sales—Motor Fuel	70
B-6 Selective Sales—Insurance	71
B-7 Selective Sales—Tobacco	72
B-8 Selective Sales—Amusement	73
B-9 Selective Sales—Public Utility	74
B-10 Selective Sales—Total Alcoholic Beverages	75
B-11 Selective Sales—Distilled Spirits	76
B-11 Selected Sales—Beer	77
B-12 Selected Sales—Wine	78
B-13 Total License Taxes	79
B-14 License Taxes—Motor Vehicle Operator’s Licenses	80
B-15 License Taxes—Corporation Licenses	81
B-16 License Taxes—Hunting and Fishing Licenses	82
B-17 License Taxes—Alcoholic Beverage Sales Licenses	83
B-18 License Taxes—Motor Vehicle Registrations	84
B-19 License Taxes—Automobile Registrations	85
B-19 License Taxes—Truck Registrations	86
B-20 Personal Income	87
B-21 Corporate Income	88
B-22 Total Property	89
B-23 Property—Residential	90
B-23 Property—Farm	91
B-24 Property Taxes—Commercial/Industrial	92
B-24 Property Taxes—Public Utility	93
B-25 Estate and Gift	94
B-26 Total Severance	95
B-27 Severance—Oil and Gas	96
B-28 Severance—Coal	97
B-29 Severance—Nonfuel Mineral	98

Appendix C: Tax Base Definitions, Tax Bases and Sources for the 1983 Tax Capacity Estimates	99
Appendix D: Summary Tax Tables for Past Years	105
D-1 Total Taxes 1975	106
D-2 Total Taxes 1977	107
D-3 Total Taxes 1979	108
D-4 Total Taxes 1980	109
D-5 Total Taxes 1981	110
D-6 Total Taxes 1982	111

1983 TAX CAPACITY OF THE FIFTY STATES

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 area applied identical tax rates—national averages—to each of 26 commonly used tax bases?

This report, in addition to providing the 1983 estimates, discusses the RTS method and presents some of 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 method, we lay out the strengths and weaknesses of the method.

We then go on to provide an analysis of the 1983 estimates. The last section, "Experimental Modifications to the RTS Method," illustrates its adaptability.

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* is organized by state, showing graphically the RTS data on tax capacity and effort. *Appendix B* provides the full set of RTS tables containing the 1983 estimates, devoting a table to each of the 26 tax bases. *Appendix C* provides tax base definitions and explanations and cites data sources. *Appendix D* presents summary RTS tax tables for selected years prior to 1983.

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, plus the District of Columbia. 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 revenues in relation to its hypothetical tax capacity.

Tax Capacity

The Representative Tax System method defines "tax capacity" as the dollar 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 or not a state utilizes a particular tax base. 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 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 intensity of use of the various tax bases on a national basis, avoiding relying on 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 1983.

For each tax base, the representative tax rate (shown

Table 1

INFORMATION USED TO COMPUTE THE REPRESENTATIVE TAX RATES OF STATE AND LOCAL GOVERNMENTS, 1983

	State-Local Tax Collections			Tax Base	
	Billions of Dollars	Percent of Total	Amounts In Millions	Description	Representative Tax Rate
General Sales and Gross Receipts Taxes	\$64.8	23.6%	977,290.2	Retail sales and receipts of selected service industries	6.6%
Selective Sales Taxes	32.2	11.7	—		
Parimutuel	0.7	0.3	14,669.1	Parimutuel turnover from horse and dog racing	4.97%
Motor Fuel	10.9	4.0	119,809.2	Fuel consumption in gallons	\$0.09/gal.
Insurance	3.9	1.4	223,441.7	Insur. premiums: life, health, property and liability	1.73%
Tobacco	4.2	1.5	29,243.4	Cigarette consumption in packages	\$0.14/pk.
Amusement	0.5	0.2	46,119.9	Receipts of amusement and entertainment businesses	1.02%
Public Utilities	9.0	3.3	279,318.2	Revenues: electric, gas and telephone companies	3.23%
Distilled Spirits	1.5	0.5	431.1	Consumption of distilled spirits in gallons	\$3.58/gal.
Beer	1.1	0.4	183.0	Consumption of beer in barrels	\$6.25/bbl.
Wine	0.3	0.1	519.4	Consumption of wine in gallons	\$0.56/gal.
License Taxes	9.3	3.4	—		
Vehicle Operator	0.5	0.2	154.2	Motor vehicle operators' licenses	\$3.29/lic.
Corporation	1.8	0.7	3.1	Number of corporations	\$593.27/corp.
Hunting and Fishing	0.5	0.2	66.7	Number of hunting and fishing licenses	\$8.01/lic.
Alcoholic Beverages	0.2	0.1	0.3	Licenses for the sale of distilled spirits	\$813.76/lic.
Automobile	3.8	1.4	125.8	Private automobile licenses	\$30.10/reg.
Truck	2.4	0.9	35.1	Private truck registrations	\$69.57/reg.
Personal Income Taxes	55.1	20	275,244.8	Federal income tax liability	20.03%
Corporation Income Taxes	14.3	5.2	168,698.1	Corporate income	8.45%
Property Taxes	89.1	32.4	—		
Residential	53.7	19.5	4,005,844.4	Market value of residential property	1.34%
Farm	4.6	1.7	770,571.0	Market value of farm real estate	0.60%
Commercial/Industrial	23.5	8.5	1,903,083.0	Net book value of inventories, property, industrial plant and equipment of corporations	1.23%
Public Utilities	7.3	2.7	492,387.2	Net book value of fixed assets for electric, gas and telephone companies	1.49%
Estate and Gift Taxes	2.6	0.9	5,682.0	Federal estate and gift tax receipts	45.1%
Severance Taxes	7.8	2.8	—		
Oil and Gas	7.0	2.5	105,306.7	Value of oil and gas production	6.67%
Coal	0.6	0.2	20,177.0	Value of coal production	2.86%
Nonfuel Mineral	0.2	0.1	22,016.1	Value of nonfuel mineral production	0.92%
U.S. TOTAL	\$275.1	100.0%	—	—	—

NOTE: Detail may not add to totals owing to rounding.

SOURCE: ACIR staff compilation.

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 varied mix 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 measure-

ment 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. 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 can mislead because it does not take into consideration the great variation in the composition of the various state sales tax bases.

Appendix A 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 Mid-West 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 B and illustrated on a state-by-state basis in Appendix A.

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 1983 representative general sales and gross receipts tax rate of 6.6% was obtained by dividing the \$64,755,780,000 of state and local general sales and gross receipts tax collections by national retail sales of \$977,290,168,000 (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 \$6,811,219,000, the 6.6% representative sales and gross receipts tax rate produced \$451,315,000 (\$174 per capita). However, in the

tourist-rich state of Nevada, with a tax base of \$9,564,756,000, the 6.6% rate produced \$633,766,000, which amounts to \$711 per resident. More spectacularly, although the representative rate of 6.67% on the value of oil and gas production produced an average of \$30 per U.S. resident, in Alaska it produced \$1,575 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 \$2,074,400,000. For Alaska, total capacity is \$1,531,798,000.

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 \$2,074,460,000 capacity is only \$759 per capita. In contrast, with its small population and \$1,531,798,000 capacity, Alaska's tax capacity per capita is \$3,198. Overall, the 26 capacity calculations summed together produced a 1983 average of \$1,176 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 \$1,176. 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 \$759, has an index of 68.2, meaning that Mississippi has only 68.2% of the average tax capacity. For Alaska, the index is 271.9, denoting capacity 271.9% of the U.S. average.

THE CASE FOR THE RTS METHOD

The RTS provides a comprehensive 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 explain that it loses its intuitive appeal in a political forum nor so oversimplified 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 comprehensive 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 A, policy-

Table 2
**COMPARISON OF 1983 RTS AND PER CAPITA INCOME INDICES FOR
SELECTED STATES**

<u>State</u>	<u>1983 RTS Index</u>	<u>1983 Per Capita Income Index</u>	<u>Percentage Point Difference Between RTS and PCI Indices</u>
Alaska	272	147	125
Wyoming	182	102	80
Nevada	147	107	40
Texas	124	100	24
Oklahoma	115	94	21

SOURCE: ACIR staff compilation.

makers 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 policy-makers.

The RTS also can be a useful tool for federal policy-makers. 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 more comprehensive 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 residents' 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

Table 3
**COMPARISON OF CHANGES BETWEEN 1982 AND 1983 FOR PER CAPITA
INCOME AND RTS INDICES, NEW ENGLAND AND GREAT LAKE STATES**

<u>State and Region</u>	<u>Per Capita Income</u>			<u>Representative Tax System</u>		
	<u>1982 Index</u>	<u>1983 Index</u>	<u>Change 1982-83</u>	<u>1982 Index</u>	<u>1983 Index</u>	<u>Change 1982-83</u>
<u>New England</u>						
Connecticut	124	127	+3	117	127	+10
Maine	81	84	+3	84	90	+6
Massachusetts	109	114	+5	101	107	+6
New Hampshire	97	103	+6	100	108	+8
Rhode Island	97	100	+3	81	86	+5
Vermont	86	85	-1	89	94	+5
<u>Great Lakes</u>						
Illinois	109	106	-3	99	98	-1
Indiana	90	90	0	89	86	-3
Michigan	99	98	-1	93	90	-3
Ohio	96	96	0	92	89	-3
Wisconsin	97	97	0	87	87	0

SOURCE: ACIR staff compilation.

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 1983 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 other 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 1982 and 1983. Although in all cases (except Vermont) the RTS and the per capita income Index changes move in the same direction, the change as measured by RTS is generally of a larger magnitude, with a regional average in each case that is twice as large. To the extent that federal policymakers wish to provide recessionary aid, the RTS with its demonstrated sensitivity does a better job than per capita income in pointing up the need for countercyclical assistance.

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 sharply 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 residents' income. 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.

Table 4 displays an RTS characteristic that adds to its fiscal sensitivity. This is the ability to explain yearly changes in fiscal capacity in terms of easily understood changes in tax bases. For instance, California's capacity

index grew by about three points from 1982 to 1983. Table 4 shows how. Most of the growth in the overall capacity index stems from increases in three important tax bases: general sales, personal income, and residential property taxation. The capacity index for general sales taxation, for example, grew from 111 to 115, contributing an increase of one point to overall tax capacity. Although the capacity for hunting and fishing licenses expanded hugely (from 61 to 105), that base is so small that its growth added only 0.1 points to the overall RTS index. Defined as they are in terms of economic and not fiscal categories, tax capacity indicators like personal income cannot be directly broken down into statutory tax bases, unlike the RTS. It is thus more difficult to explain year-to-year and state-to-state differences in non-RTS tax capacity indexes.

Adaptability

Yet another major advantage of the RTS is that it can be easily and simply adapted in response to specific criticisms. As Steven M. Barro and other critics have charged, the RTS has three particular shortcomings.⁴ First, the standard RTS method used 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 interstate distribution of rents and royalties and the varying reliance upon fees and charges. In the last section of the text of this report, we describe the methods used to estimate fiscal capacity, 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 its standard version we apply national average severance tax rates to each state's mineral production—an action which may understate the tax capacity of a high tax rate state such as Alaska and also may overstate the capacity of a low tax 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 modifications to the RTS method and therefore adjust the mineral tax capacity of each state to reflect its actual taxes 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 accommodate 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 95 to 101.

Other criticisms have been made of the Representative Tax System:

- Only a partial conceptual base supports the RTS. (Certain competing measures are vulnerable to this criticism as well.) For example, the identification of separate tax bases under the RTS militates against

Table 4
**SOURCES OF CHANGE IN CALIFORNIA'S RTS CAPACITY INDEX,
1982 AND 1983 COMPARED**

	<u>RTS Capacity Indices for Individual Bases</u>			<u>Each Tax's Contribution to Change in Overall Index</u>
	<u>1982</u>	<u>1983</u>	<u>Change</u>	
General Sales and Gross Receipts Taxes	111.0	115.2	4.2	1.0
Selective Sales Taxes				
Parimutuel	103.0	102.9	-0.1	-0.0
Motor Fuel	130.8	131.6	0.8	0.0
Insurance	95.5	95.5	0.0	0.0
Tobacco	105.3	106.4	1.1	0.0
Amusement	87.4	87.1	-0.3	-0.0
Public Utilities	225.7	251.2	25.5	0.0
Distilled Spirits	105.4	102.2	-3.2	-0.1
Beer	116.8	116.5	-0.3	-0.0
Wine	101.3	101.8	0.5	0.0
License Taxes	203.0	208.4	5.4	0.0
Vehicle Operator	97.0	98.8	1.8	0.1
Corporation	101.8	100.3	-1.5	-0.0
Hunting and Fishing	96.6	94.8	-1.8	-0.0
Alcoholic Beverages	61.2	104.7	43.5	0.1
Automobile	87.3	87.5	0.2	0.0
Truck	101.6	102.0	0.4	0.0
Personal Income Taxes	97.5	96.1	-1.4	-0.0
Corporation Income Taxes	107.5	110.0	2.5	0.5
Property Taxes	110.8	106.4	-4.4	-0.2
Residential	136.2	139.5	3.3	1.0
Farm	168.0	171.4	3.4	0.6
Commercial/Industrial	73.6	78.2	4.6	0.1
Public Utilities	99.1	102.1	3.0	0.2
Estate and Gift Taxes	64.5	63.5	-1.0	-0.0
Severance Taxes	146.1	131.7	-14.4	-0.1
Oil and Gas	73.3	80.2	6.9	0.2
Coal	79.5	87.0	7.5	0.2
Nonfuel Mineral	0.0	0.0	0.0	0.0
Effect of New Weights ¹	73.6	74.5	0.9	0.0
OVERALL RTS Index	—	—	—	0.4
	115.9	118.7	2.8	2.8

¹ Reflects changes from 1982 to 1983 in the relative weighting of individual tax bases, corresponding to nationwide changes in those taxes' importance.

NOTE: Detail may not add to totals owing to rounding.

SOURCE: ACIR staff estimates.

the idea that the true underlying capacity to pay taxes depends on the comprehensive income and wealth of those taxed, not on statutory tax bases. In other words, the distinction between tax bases is artificial: It takes current income to pay property taxes, for example.

- Some states have statutory or constitutional restrictions against taxing personal incomes and other bases included in the RTS. However the RTS and other measures of comprehensive income, it must be remembered, derive from the ability to tax, rather than on actual taxing choices. Nevertheless, it may be useful to conduct research on whether laws closing off certain tax bases influence the rate of taxation on remaining bases.

ANALYSIS OF THE 1983 RTS ESTIMATES

Appendix B of this report presents, on a detailed tax-by-tax basis, the 1983 estimates of tax capacity using the standard RTS method. The total 1983 tax capacity indices, along with those for several previous years, are shown in Table 5 for each state. Over time, the RTS calculations have been based on largely consistent procedures, with the 1979 to 1983 estimates being the most consistent. As the RTS numbers in Table 5 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 differences 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.

The 1983 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 recovering from a severe recession that adversely affected the fiscal capacities of all states. These effects, however, were uneven across the nation. The RTS 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 or growth 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 valid).

The changes in the New England states between 1982 and 1983 show gains among all the states, with all states increasing by five or more points. Some Mideastern states showed increases since 1982; others registered declines.

The indices for the Great Lakes states show a region in severe fiscal decline. Since 1979, the states have shown decreases averaging 13 points. Illinois, for example, has gone from 112 in 1979 to 98 in 1983; Michigan has fallen from 104 to 90 over the same period. These decreases reflect both the weakness of the farm economy and the poor performance of the automobile and related industries.

The energy-rich states were also hit hard by the recession and falling energy prices, so most have declined in capacity. Alaska declined from 312 in 1982 to 272 in 1983. Texas (-6), Louisiana (-6), Wyoming (-19), Montana (-5), and most of the other states with large amounts of energy resources also showed reductions in 1983. Because prices have continued to decline, we would expect the 1984 data to reflect continued decreases in the relative fiscal capacities of these states.

One interesting feature of the 1983 estimates is reflected in the measure of their standard deviation. The population-weighted standard deviation is a summary indicator of fiscal differences because it measures the dispersion of the states around the national average. Although the standard deviation is sensitive to outlying extremes, the weighing of state indices by population prevents the small population, energy-rich states from having too extreme an influence. In 1983 the standard deviation of the estimates has continued its decrease. It was 16.8 in 1983 versus 18.5 the year before. This reflects the decline in fiscal capacity of the energy-rich states. Given what we know about 1984 and 1985, we may well see further convergence in those years too.

EXPERIMENTAL MODIFICATIONS TO THE RTS METHOD

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.

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 actual 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 6 we present five alternative estimates of fiscal capacity. The first set of figures is simply the standard RTS measure. The second set is based on the standard measure, except that all heretofore excluded taxes (3.3% of total collections in 1983) have now been included. Specifically, New York's stock transfer tax has been included in the RTS measure of fiscal capacity

Table 5

RTS TAX CAPACITY INDICES FOR 1983 AND SELECTED PRIOR YEARS

State	1967	1975	1977	1979	1980	1981	1982	1983
New England								
Connecticut	117	110	112	109	112	110	117	124
Maine	81	84	82	80	80	79	84	90
Massachusetts	98	98	95	93	96	96	101	107
New Hampshire	110	102	102	96	97	95	100	108
Rhode Island	91	88	87	84	84	80	81	86
Vermont	88	94	93	85	84	84	89	94
Mideast								
Delaware	123	124	120	110	111	111	115	118
Washington, DC	121	118	123	110	111	111	115	117
Maryland	101	101	101	99	99	98	100	99
New Jersey	107	109	106	102	105	105	106	112
New York	108	96	94	89	90	92	92	95
Pennsylvania	91	98	99	93	93	90	89	88
Great Lakes								
Illinois	114	112	112	112	108	104	99	98
Indiana	99	98	100	98	92	91	89	86
Michigan	104	101	103	104	97	96	93	90
Ohio	100	104	104	101	97	94	92	89
Wisconsin	94	98	99	100	95	91	87	87
Plains								
Iowa	104	106	105	108	105	102	96	91
Kansas	105	109	105	109	109	109	106	103
Minnesota	95	97	100	105	102	100	99	97
Missouri	97	96	96	97	94	92	91	89
Nebraska	110	106	101	100	97	97	97	101
North Dakota	92	101	99	109	108	123	115	111
South Dakota	91	94	91	95	90	86	87	87
Southeast								
Alabama	70	77	77	76	76	74	74	75
Arkansas	77	78	78	77	79	82	79	78
Florida	104	102	101	100	100	101	104	104
Georgia	80	86	84	81	82	81	84	87
Kentucky	80	85	83	85	83	82	82	79
Louisiana	94	97	99	104	109	117	113	107
Mississippi	64	70	70	70	69	72	71	68
North Carolina	78	85	83	82	80	80	82	87
South Carolina	64	77	77	76	75	75	74	76
Tennessee	78	84	83	81	79	79	77	80
Virginia	86	93	91	93	95	94	94	96
West Virginia	75	89	90	92	94	90	92	87
Southwest								
Arizona	95	92	89	91	89	89	96	97
New Mexico	94	97	98	103	107	114	115	108
Oklahoma	102	98	101	108	117	127	126	115
Texas	98	111	112	117	124	132	130	124
Rocky Mountain								
Colorado	104	106	107	110	113	113	121	122
Idaho	91	89	88	91	87	87	86	83
Montana	105	103	103	113	112	114	110	105
Utah	87	86	88	87	86	86	86	82
Wyoming	141	154	154	173	196	216	201	182
Far West								
California	124	110	114	116	117	115	116	119
Nevada	171	145	148	154	154	148	151	147
Oregon	106	100	104	106	103	99	99	95
Washington	112	98	100	103	103	99	102	101
Alaska	99	155	158	217	260	324	312	272
Hawaii	99	109	107	103	107	105	117	114
U.S. Average ¹	100	100	100	100	100	100	100	100
Standard Deviation	14.6	10.4	11.4	13.7	15.7	18.5	18.3	16.8

¹Population weighted.

SOURCE: ACIR staff estimates.

Table 6

REPRESENTATIVE TAX SYSTEM FISCAL CAPACITY INDICES, 1983

State	(1) Standard RTS Index	(2) All Tax RTS Index	(3) All Revenue RTS Index	(4) "Adjusted" All Revenue RTS Index	(5) Per Capita Personal Income Index
Alabama	75	75	75	75	79
Alaska	272	268	400	551	147
Arizona	97	97	95	96	91
Arkansas	78	78	76	75	77
California	119	119	118	115	113
Colorado	122	122	119	116	109
Connecticut	124	124	123	122	127
Delaware	118	118	119	121	108
Washington, DC	117	117	119	119	135
Florida	103	103	101	101	99
Georgia	87	87	86	86	89
Hawaii	114	113	111	111	104
Idaho	83	83	82	80	82
Illinois	98	98	99	99	106
Indiana	86	86	85	85	90
Iowa	91	91	90	89	92
Kansas	102	102	101	97	105
Kentucky	79	79	78	81	80
Louisiana	107	106	110	113	88
Maine	90	90	88	84	84
Maryland	99	99	100	101	111
Massachusetts	107	107	108	106	114
Michigan	90	90	91	92	98
Minnesota	97	97	97	98	102
Mississippi	68	68	68	71	69
Missouri	89	89	90	88	94
Montana	105	105	102	101	85
Nebraska	101	101	99	98	96
Nevada	147	146	138	136	107
New Hampshire	108	107	109	104	103
New Jersey	112	112	116	117	121
New Mexico	108	107	119	119	83
New York	95	96	97	101	111
North Carolina	87	87	85	85	84
North Dakota	111	110	110	116	100
Ohio	89	90	90	91	96
Oklahoma	115	114	109	112	94
Oregon	95	95	94	92	92
Pennsylvania	88	89	89	90	98
Rhode Island	86	86	91	92	100
South Carolina	76	76	75	76	79
South Dakota	87	87	86	83	84
Tennessee	80	80	79	78	82
Texas	124	123	119	114	100
Utah	82	82	81	79	77
Vermont	94	93	91	85	85
Virginia	96	96	96	95	104
Washington	101	101	100	100	104
West Virginia	87	87	84	82	78
Wisconsin	87	87	88	91	97
Wyoming	182	180	172	175	102
U.S. TOTAL	100	100	100	100	100

¹Standard RTS Index: This is the regular measure published by the ACIR.

²All Tax RTS Index: This is the Standard RTS Index plus all taxes that are excluded from the Standard RTS Index.

³All 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.

based on actual collections. The remaining miscellaneous tax revenue has been included based on 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. Excluding Alaska, the average difference between the two columns is only 0.3 points, disregarding the sign of the difference.

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 personal income, as it seems reasonable that the ability to charge fees is related to citizens’ 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 personal income tends to pull the indices toward the per capita income index (see the last column). Second, those states with high revenue yields from mineral royalties, such as Alaska, Louisiana, and New Mexico, have their indices increased. Because a substantial fraction of Alaska’s oil revenue comes from lease royalties (as distinct from severance taxes), the state’s index goes from 268 to 400.

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 resources’ lifetime), and charge market prices for leases to mineral rights. This argument is not equally persuasive for 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 their severance tax policy. This conflicts with the principle that a state should not be able to influence its equalizing allocation directly.

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.⁵ 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. This adjustment was estimated by a regression of the RTS base for general sales taxation (per capita fiscal capacity for that tax, SALES) on the per capita disposable income of state residents (PDY) and the state’s average effective rate of sales taxation (RATE). RATE is also derived from RTS figures: It is sales-tax revenues divided by the estimated base and normalized so that the national average is 100. Logarithms were taken of SALES and PDY. The regression results are:

$$\text{Log}(\text{SALES}) = 0.4758 + 0.5708\text{Log}(\text{PDY}) - 0.0012(\text{RATE})$$

(0.59) (6.55) (-4.12)

$R^2 = 0.61$; t ratios are in parentheses; $n = 47$. In estimating this equation Hawaii, Florida, and Nevada were excluded because of the considerable revenue they derive from sales to tourists and Wyoming was excluded because of its unusually high sales-tax collections per capita. Calculating at the mean of all variables and taking base erosion into account, the equation indicates that a 1% increase in the index of effective sales taxation results in a 0.12% increase in sales tax receipts.

The regression equation was used to adjust each state’s sales-tax base, except for the four excluded states. For the states used in regression estimation the national average rate of sales taxation was inserted instead of the actual effective rate. Consequently, the tax-base erosion of states with high rates was corrected for, as was the

base strengthening of states with low rates of sales taxation or no sales tax at all. As an example of the former, New York's base was estimated to be 10% higher, adjusting for its above-average rate.

Further research will incorporate tax rates in neighboring states. Similar equations will be experimented with to show erosion in other tax bases and to indicate the linkage between related tax bases.

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 6. The effect of these changes is fairly minor in many states, illustrating the robustness of the RTS method. The most significant changes often 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 95 to 101 owing to the changes made here.

Another effect of the experimental modifications to the RTS is to bring this index into closer agreement with per capita personal income. This is because many of the adjustments rely on calculations using either personal income or disposable personal income. Excluding Alaska, the average difference between the standard RTS and the personal income index is 10.0 points. As more and more modifications are made to the RTS, the figures differ more from the standard index and the gap between the RTS and personal income indices is narrowed. Thus, the All Tax RTS index differs from personal income by an average of 9.7 points, the All Reve-

nue index by 8.9 points, and the Adjusted All Revenue index by only 8.5 points.

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, more sophisticated income measures which explicitly adjust for tax exporting, and measures disaggregating personal income, such as an index of total taxable resources.⁶

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 export-adjusted income measure suffers from the extremely difficult conceptual problems of explicitly measuring and correcting for tax exportation. Finally, RTS has shown a great deal of adaptability in its ability to accommodate a number of issues and criticisms. RTS methods stake out the middle ground in measuring fiscal capacity between a severely limited 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; ACIR, *1981 Tax Capacity of the Fifty States*, A-93, September 1983; and ACIR, *1982 Tax Capacity of the Fifty States*, M-142, May 1985.

² ACIR's approach to measuring tax capacity has 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 See his "Improved Measures of Fiscal Capacity," a draft prepared for the U.S. Department of the Treasury, February 1985.

⁵ ACIR, "Federal Income Tax Deductibility of State and Local Taxes," (forthcoming), updated using *1984 Budget of the U.S. Government, Special Analysis G*.

⁶ The new tax capacity index, called "Total Taxable Resources," is presented in U.S. Department of the Treasury, *Federal-State-Local Fiscal Relations*, Ch. 8, forthcoming.

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 over time and by selected tax bases for 1983. The graphs make it easy to visualize a state's fiscal choices and also facilitate interstate comparisons.

The top graph on each page records the total tax capacity and tax effort indices for each state for odd-numbered-years from 1975 to 1983. 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 1975-83 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 1983 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 the degree to which a state utilizes 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.

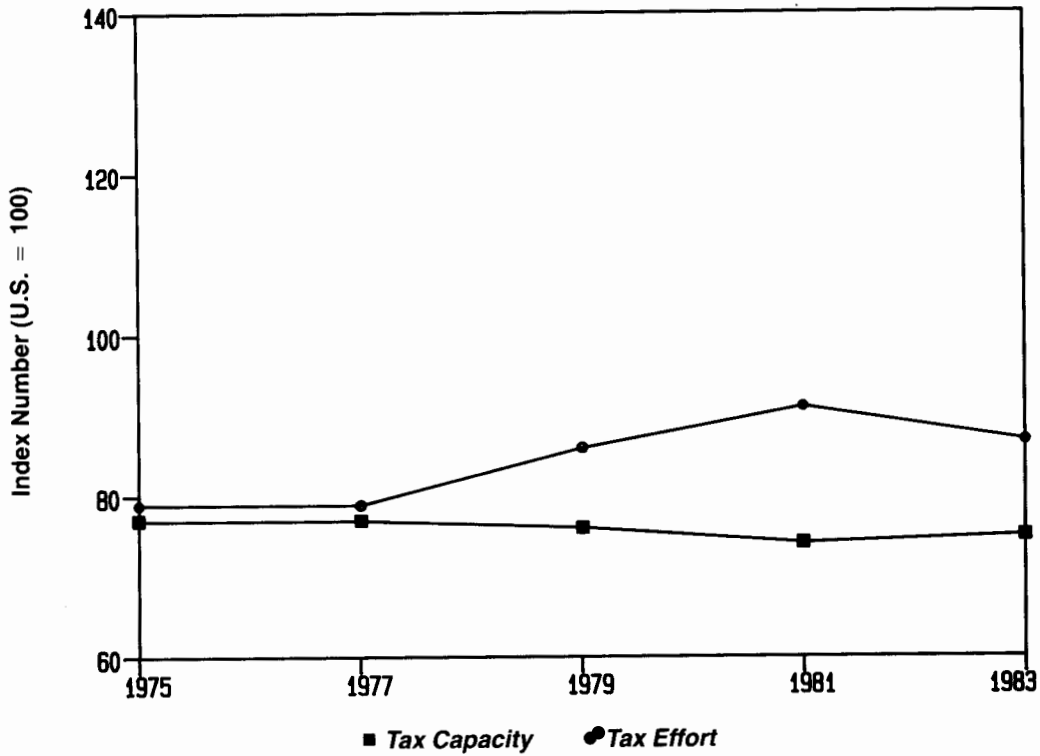
The lower graphs also can be interpreted to show how a state's tax mix compares to that of other states. For example, if a state's revenue exceeds its capacity for the general sales tax and the income tax but falls below its capacity for the property tax, then that state has a tax mix that emphasizes 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

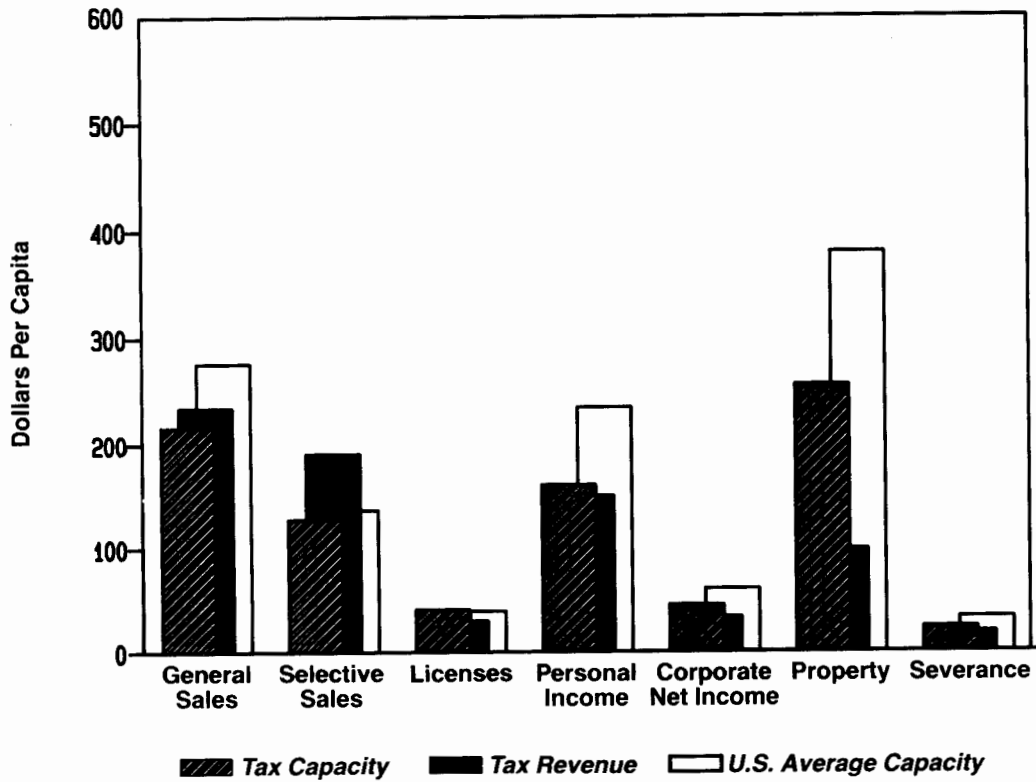
1983 Tax Capacity = 75

1983 Tax Effort = 87

Total Tax Capacity and Tax Effort, 1975-83



1983 Tax Capacity and Tax Revenue Selected Tax Bases

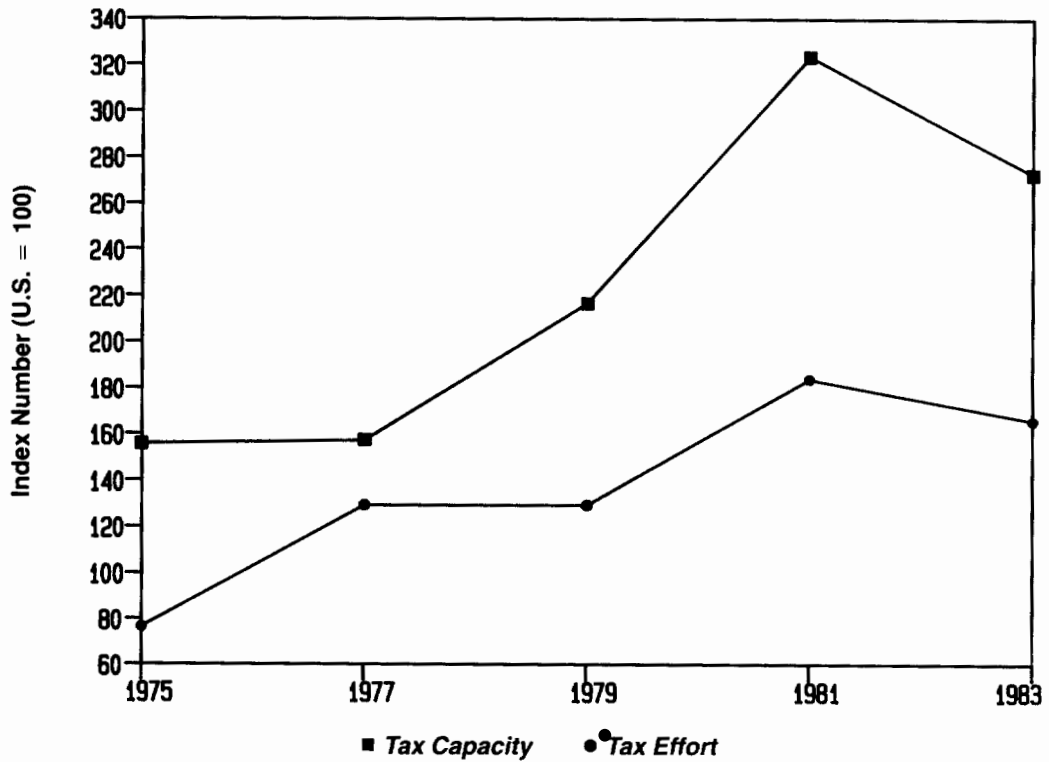


Alaska

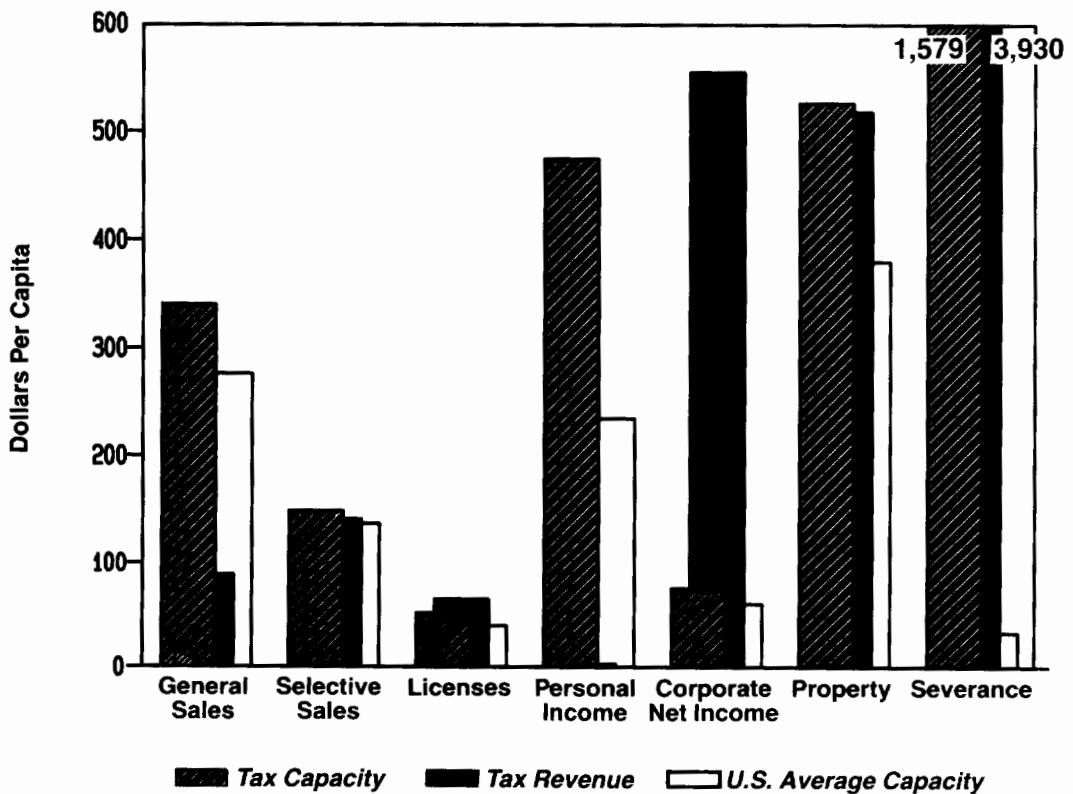
1983 Tax Capacity = 272

1983 Tax Effort = 166

Total Tax Capacity and Tax Effort, 1975-83



1983 Tax Capacity and Tax Revenue Selected Tax Bases

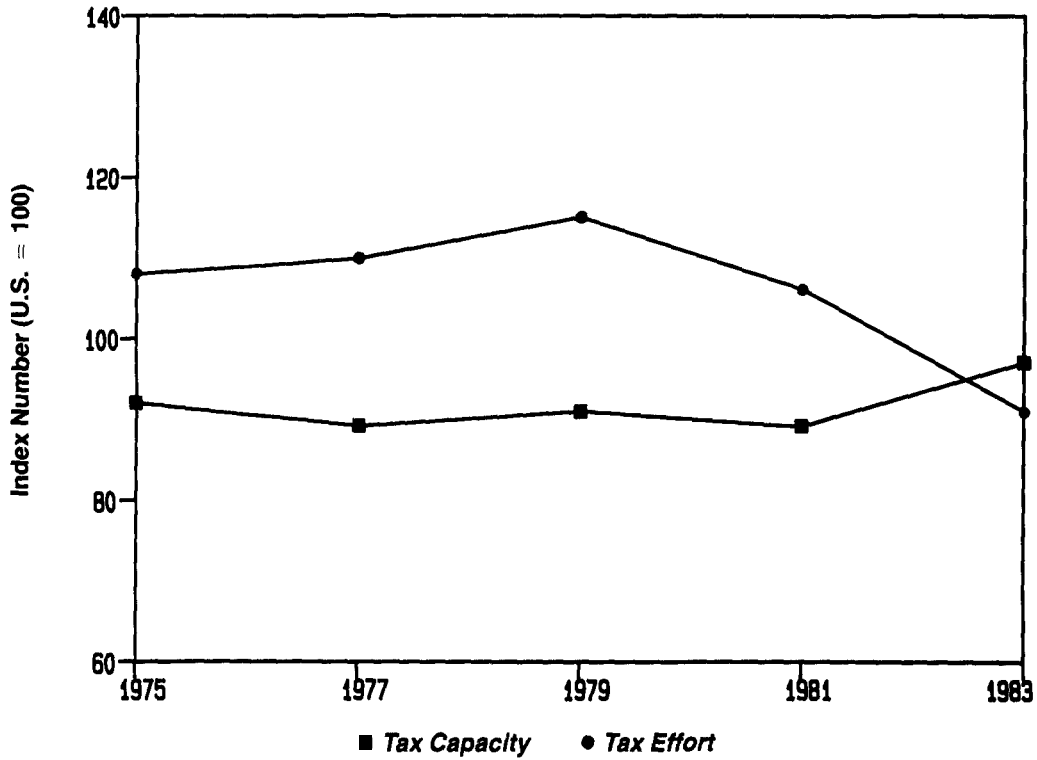


Arizona

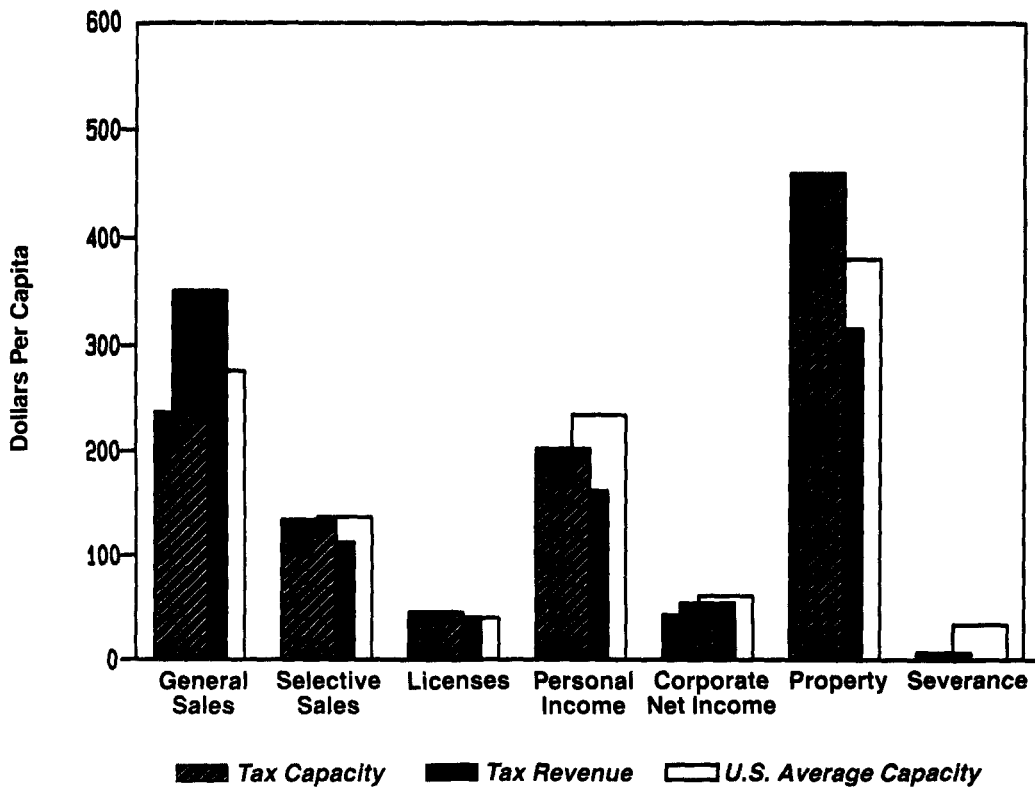
1983 Tax Capacity = 97

1983 Tax Effort = 91

Total Tax Capacity and Tax Effort, 1975-83



1983 Tax Capacity and Tax Revenue Selected Tax Bases

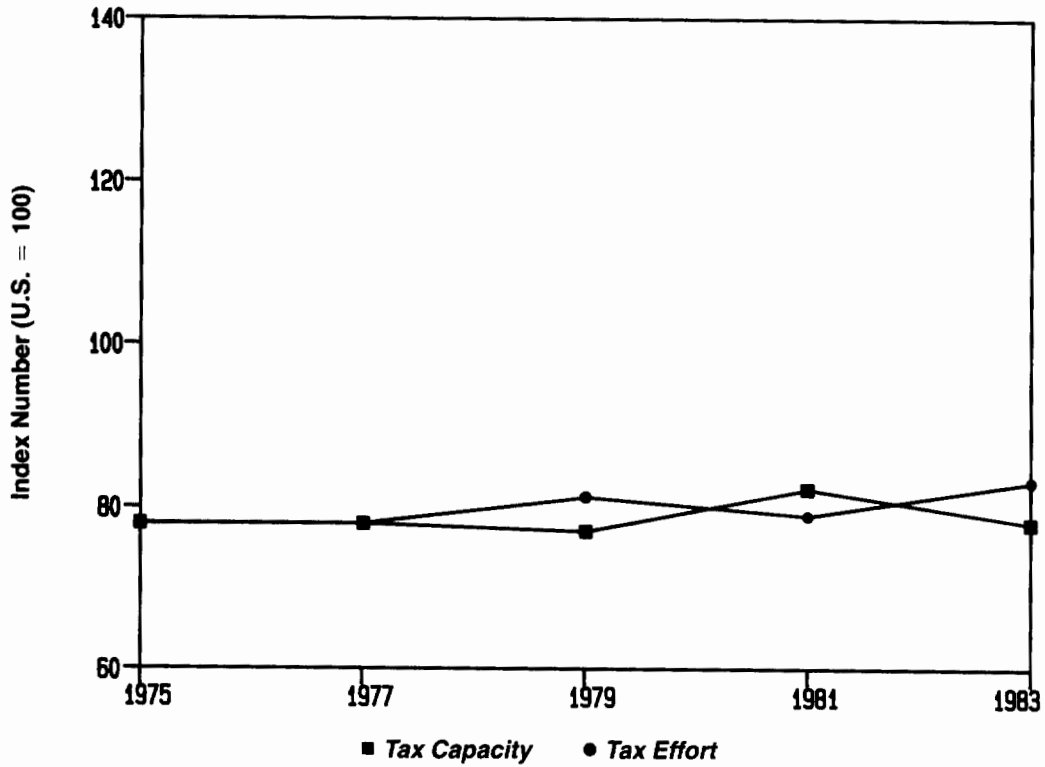


Arkansas

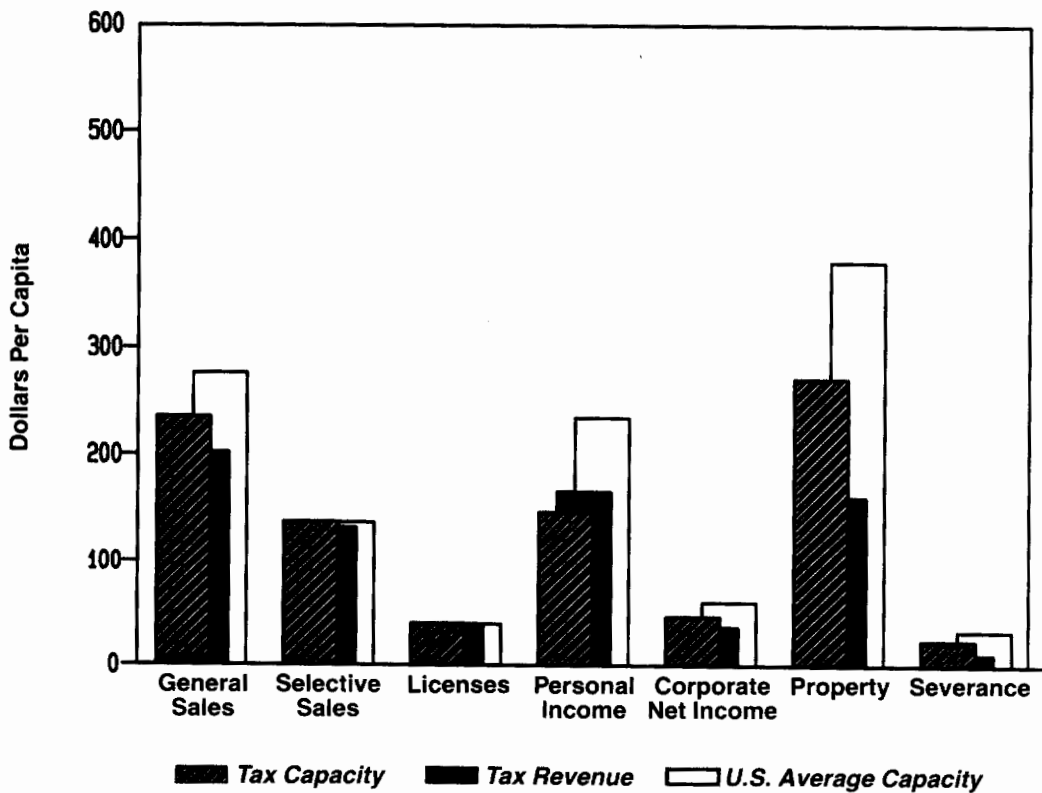
1983 Tax Capacity = 78

1983 Tax Effort = 82

Total Tax Capacity and Tax Effort, 1975-83



1983 Tax Capacity and Tax Revenue Selected Tax Bases

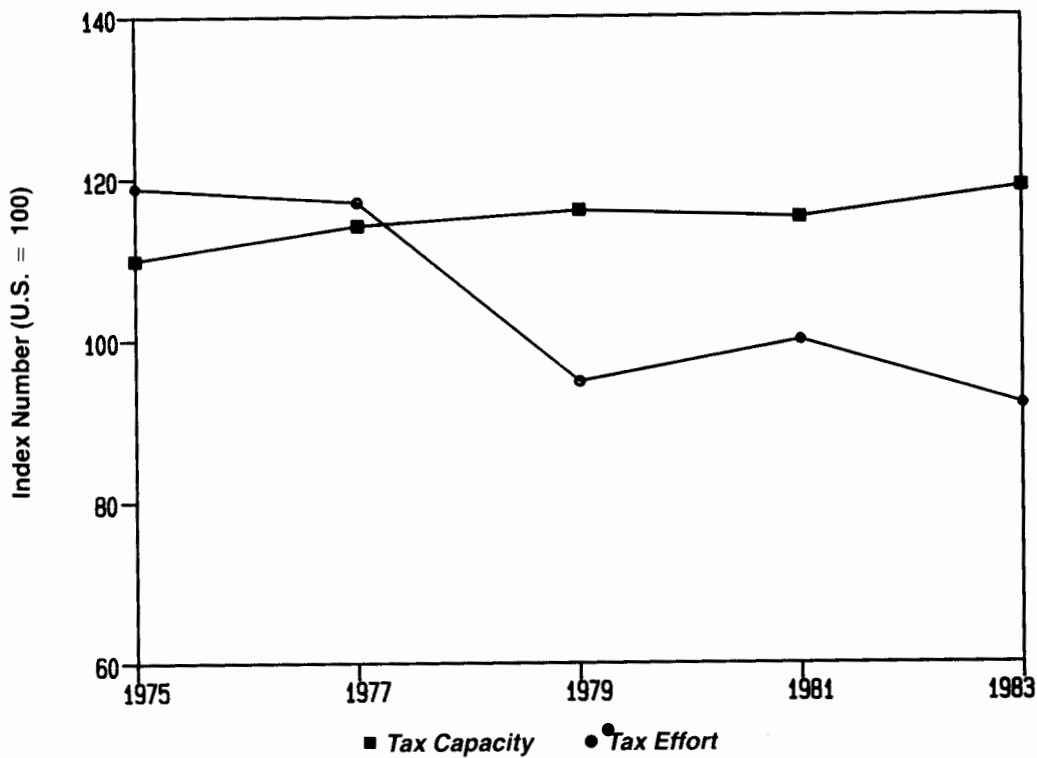


California

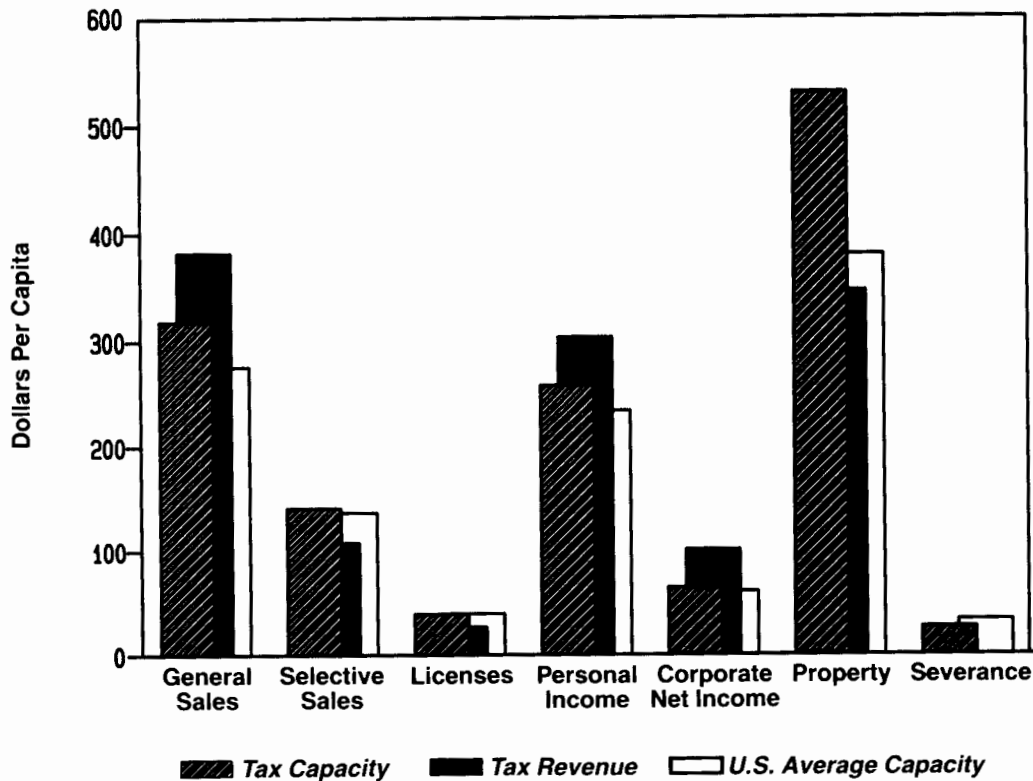
1983 Tax Capacity = 119

1983 Tax Effort = 92

Total Tax Capacity and Tax Effort, 1975-83



1983 Tax Capacity and Tax Revenue Selected Tax Bases

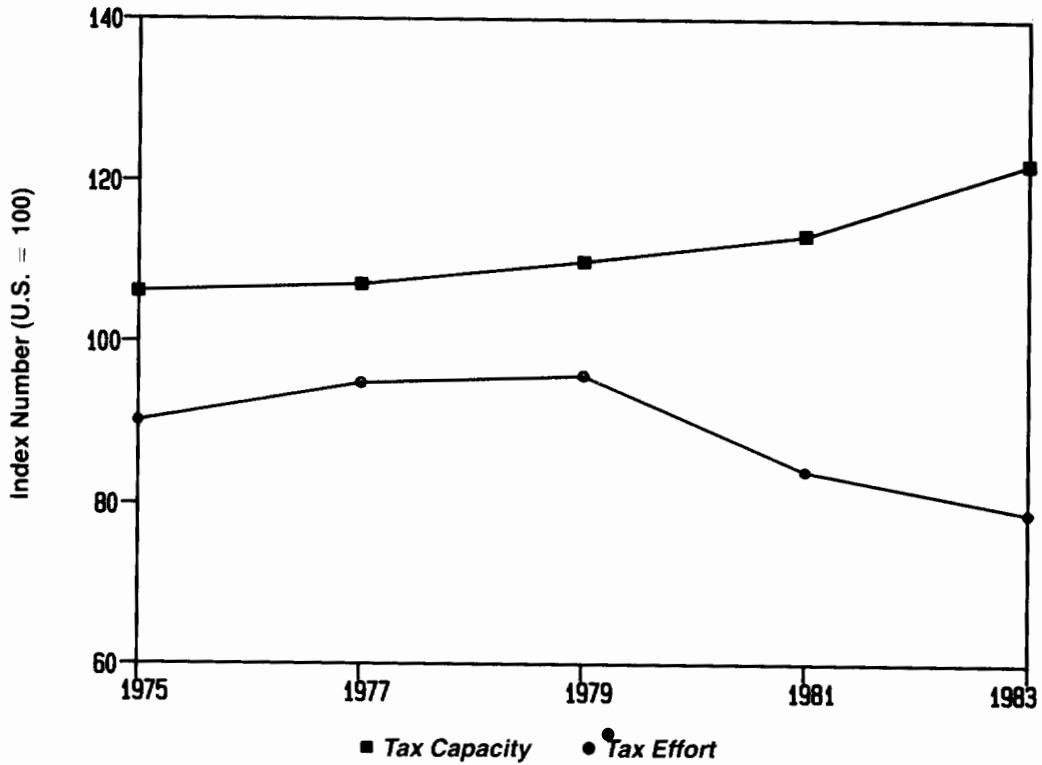


Colorado

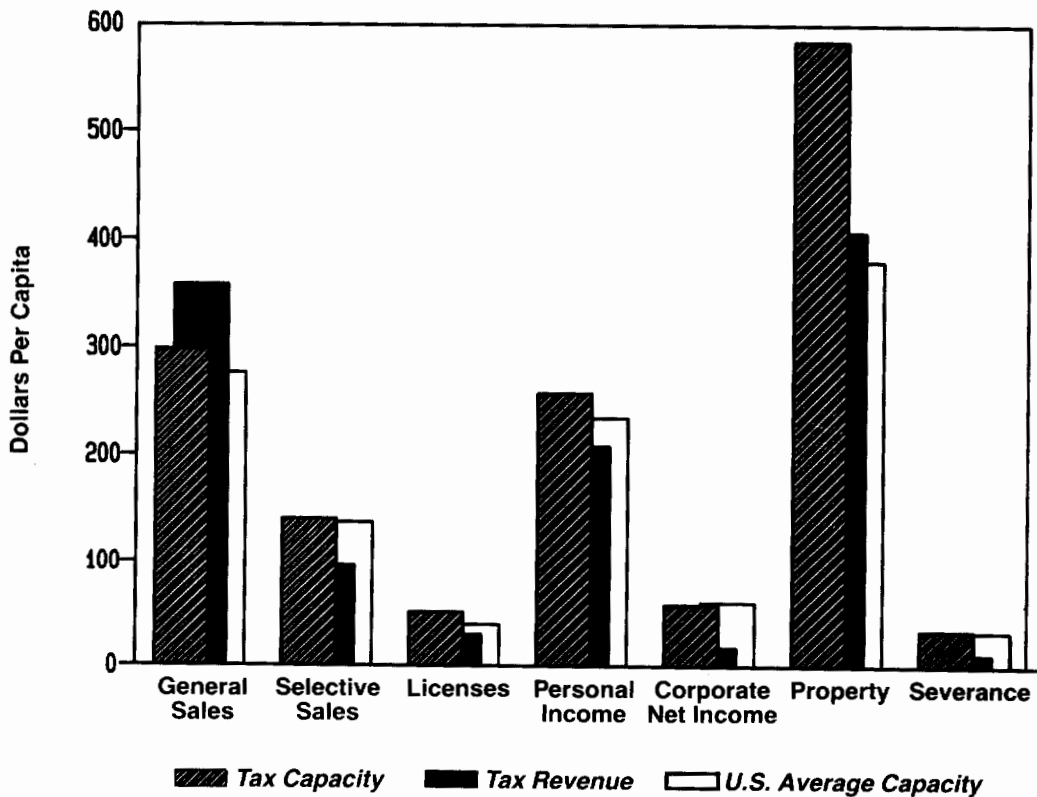
1983 Tax Capacity = 122

1983 Tax Effort = 78

Total Tax Capacity and Tax Effort, 1975-83



1983 Tax Capacity and Tax Revenue Selected Tax Bases

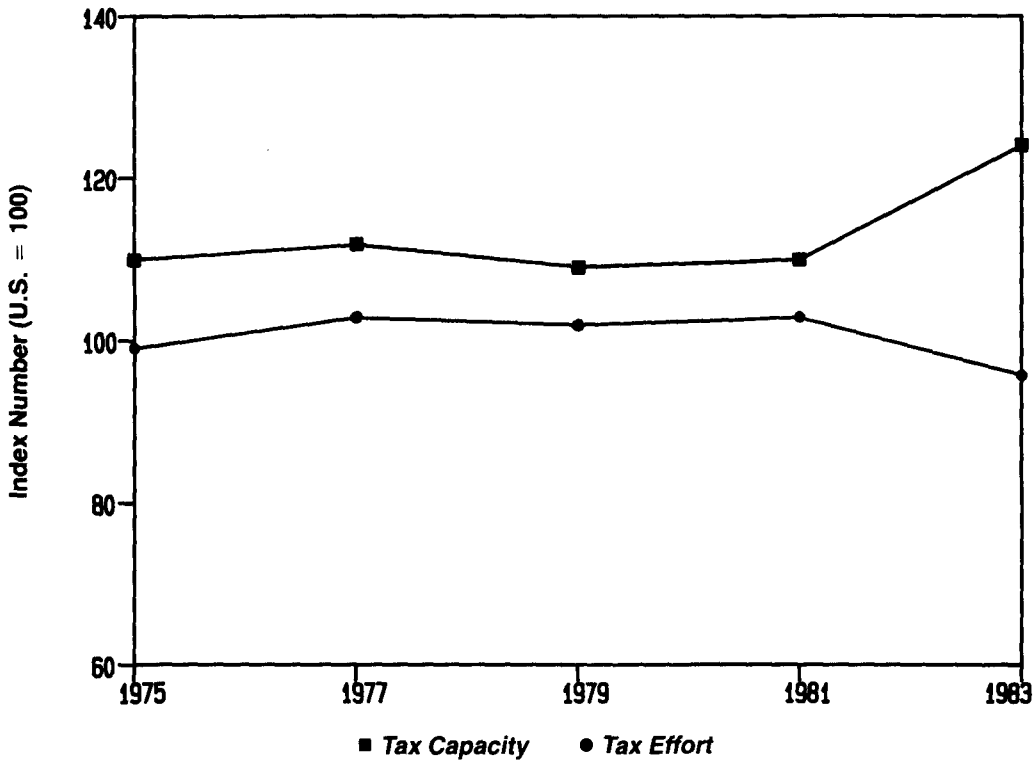


Connecticut

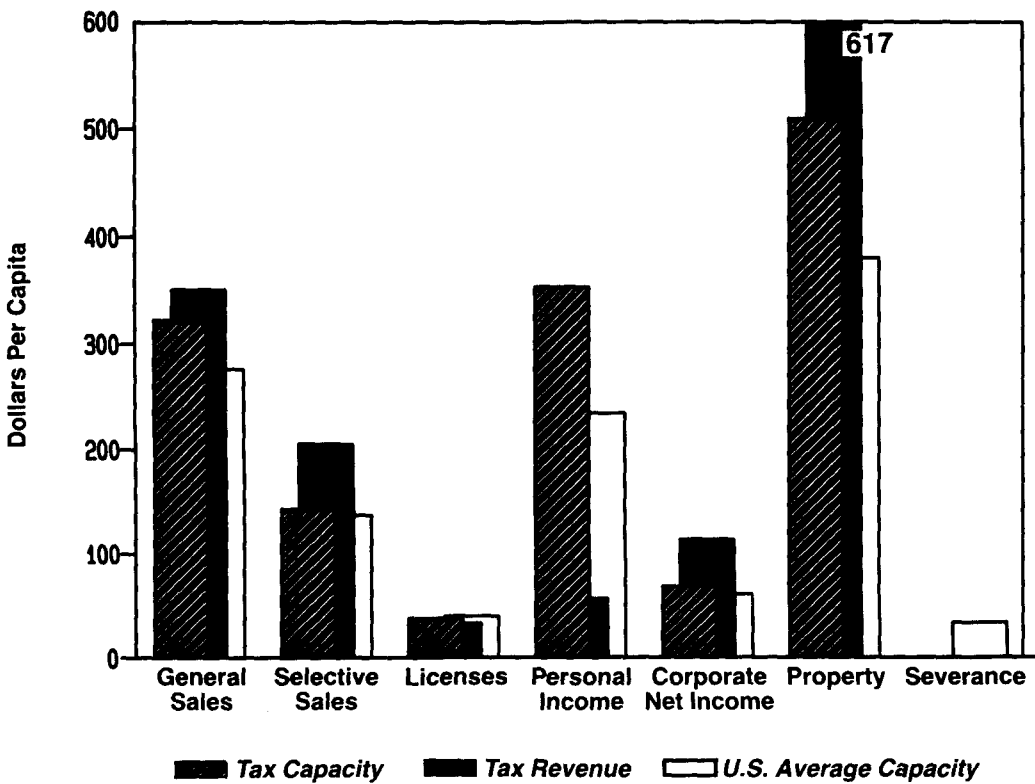
1983 Tax Capacity = 124

1983 Tax Effort = 96

Total Tax Capacity and Tax Effort, 1975-83



1983 Tax Capacity and Tax Revenue
Selected Tax Bases

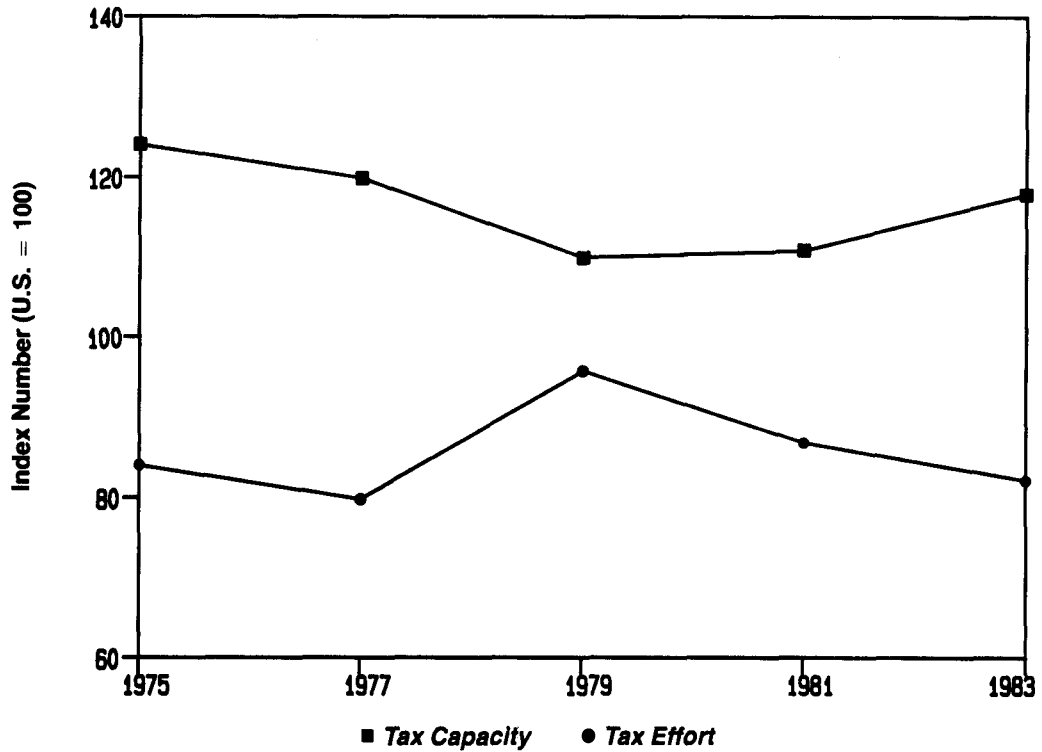


Delaware

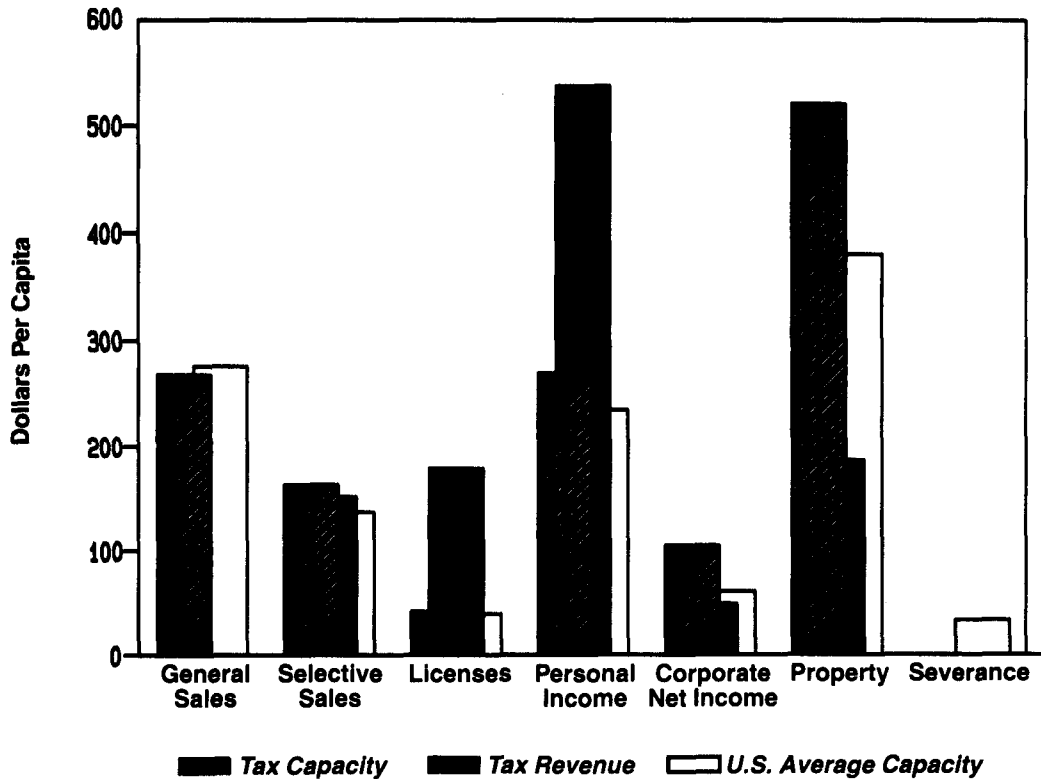
1983 Tax Capacity = 118

1983 Tax Effort = 82

Total Tax Capacity and Tax Effort, 1975-83



1983 Tax Capacity and Tax Revenue Selected Tax Bases

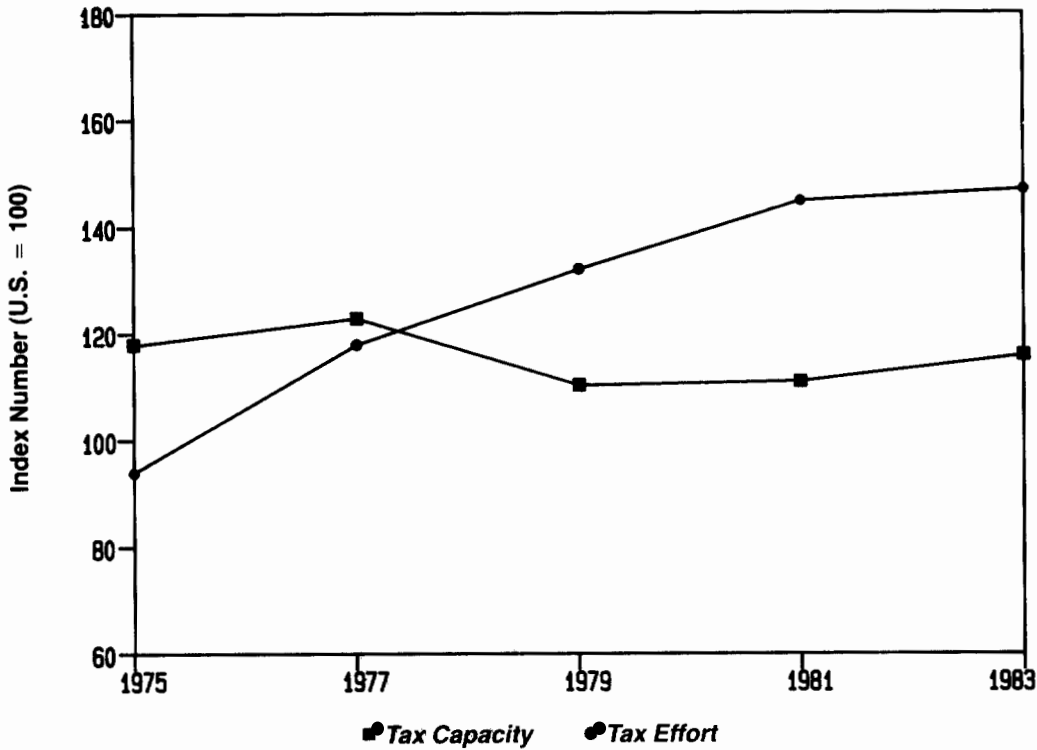


Washington, DC

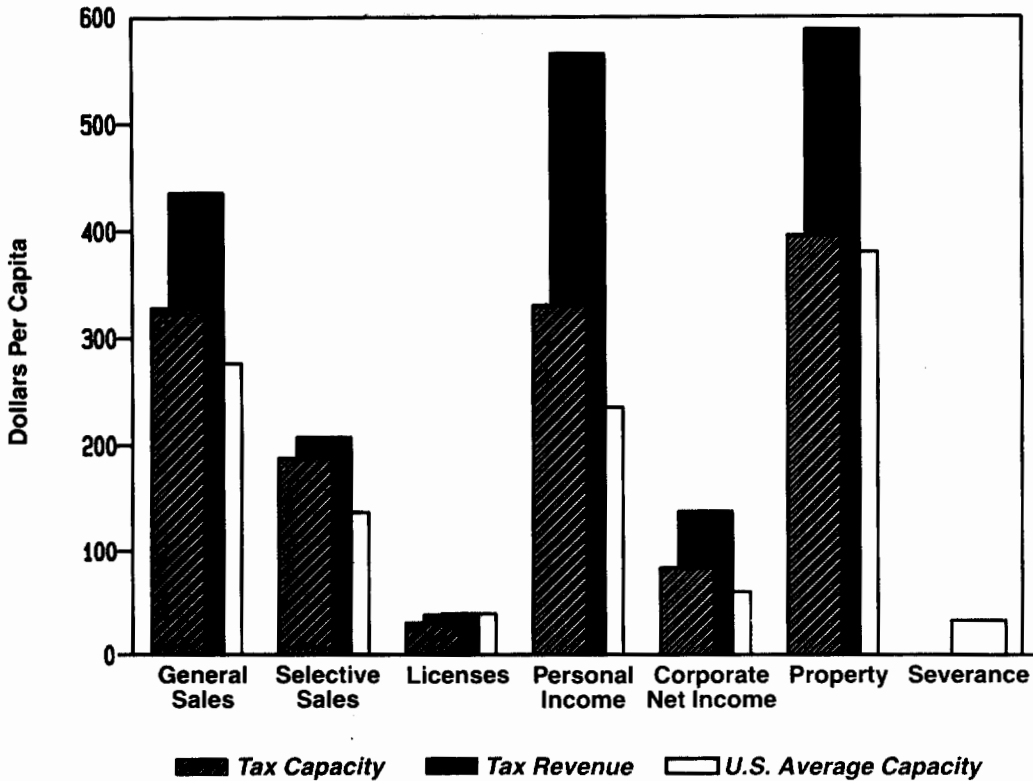
1983 Tax Capacity = 117

1983 Tax Effort = 146

Total Tax Capacity and Tax Effort, 1975-83



1983 Tax Capacity and Tax Revenue Selected Tax Bases

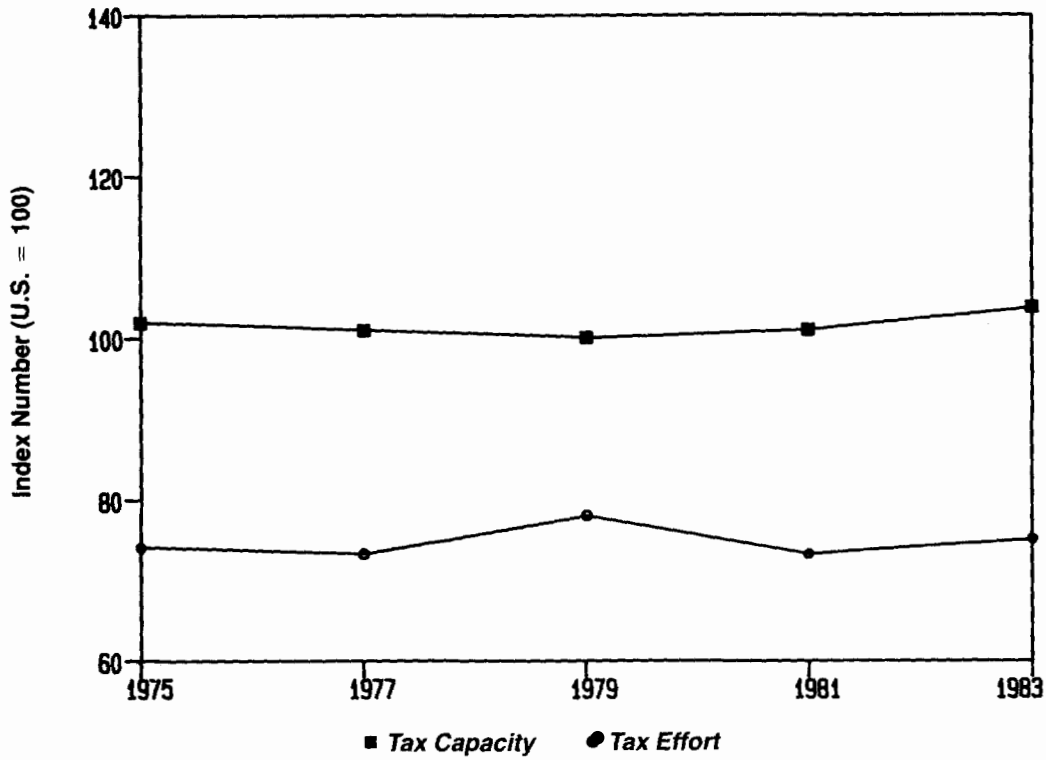


Florida

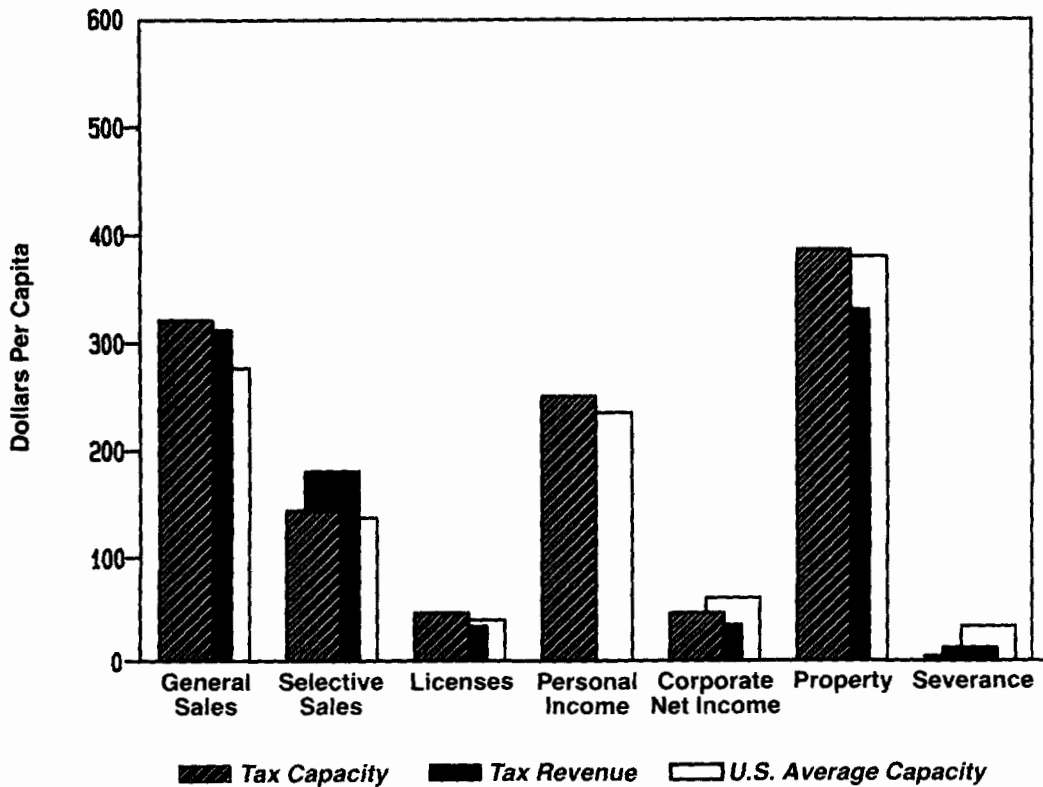
1983 Tax Capacity = 103

1983 Tax Effort = 75

Total Tax Capacity and Tax Effort, 1975-83



1983 Tax Capacity and Tax Revenue Selected Tax Bases

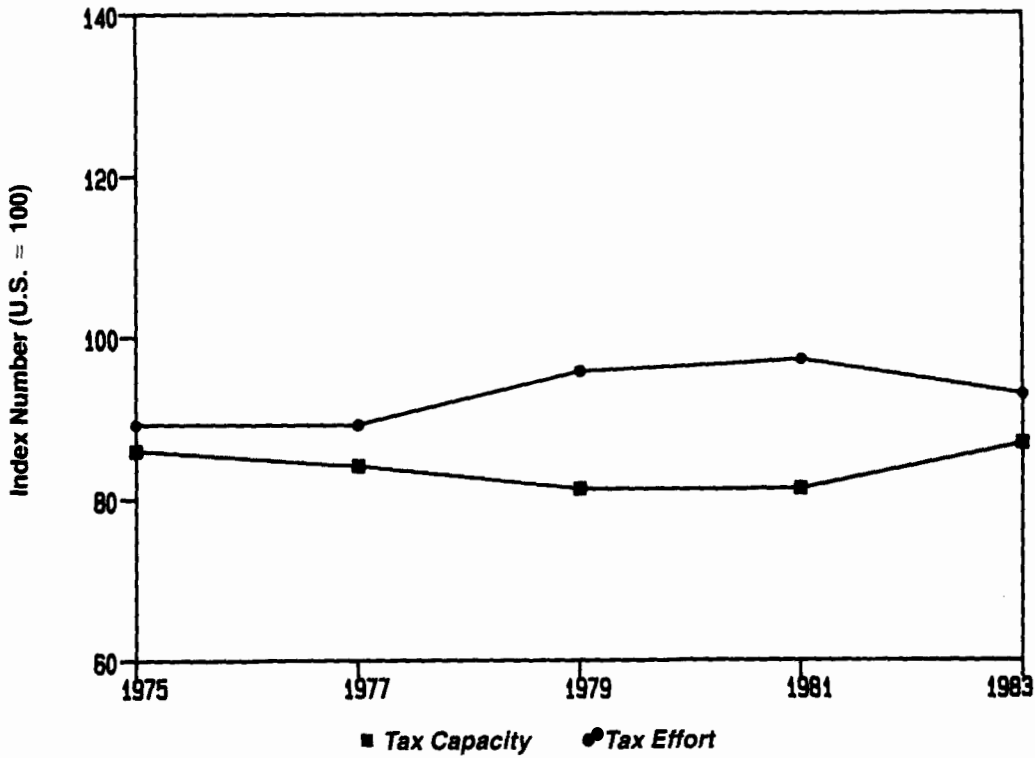


Georgia

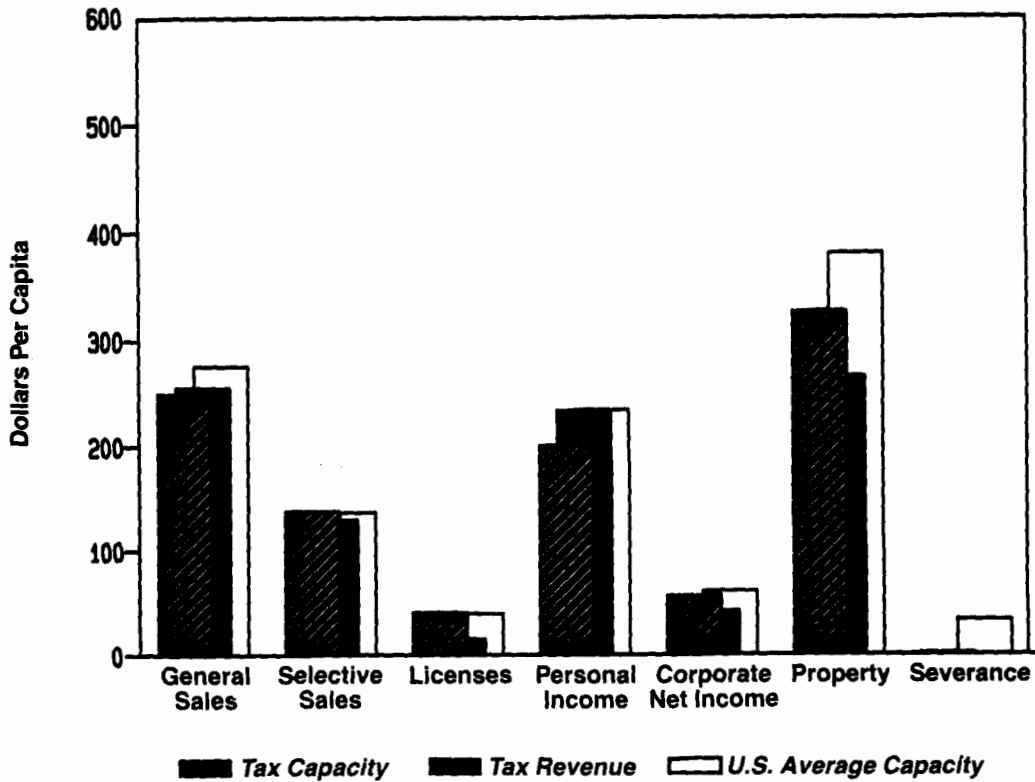
1983 Tax Capacity = 87

1983 Tax Effort = 93

Total Tax Capacity and Tax Effort, 1975-83



1983 Tax Capacity and Tax Revenue Selected Tax Bases

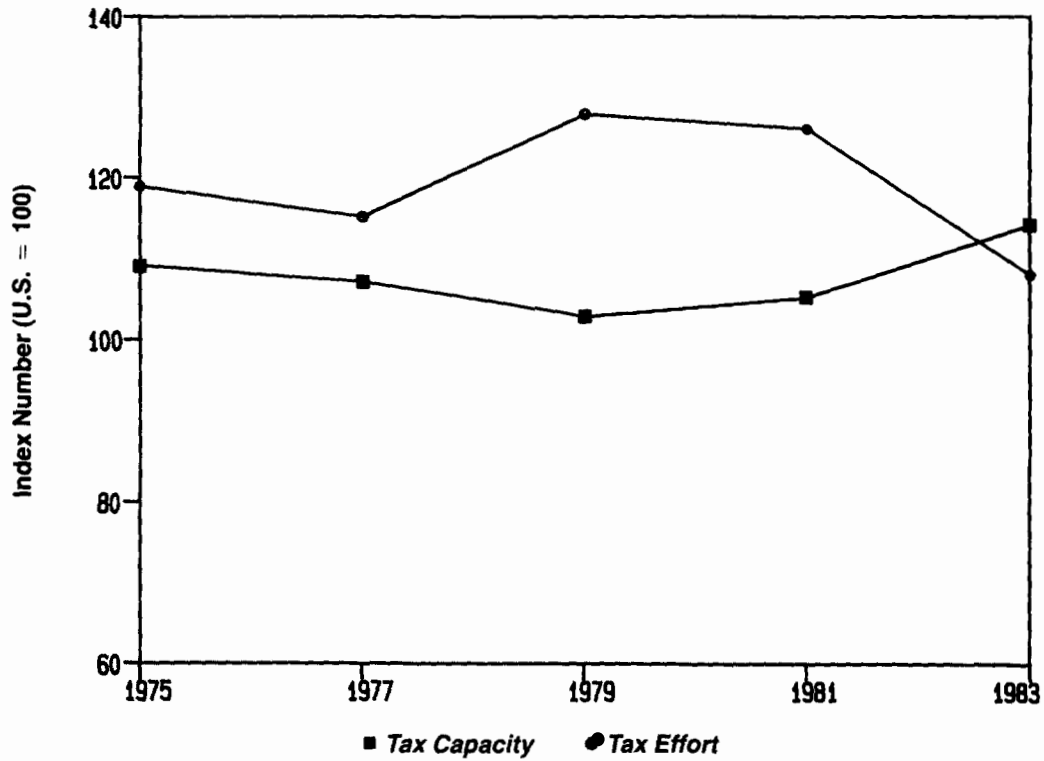


Hawaii

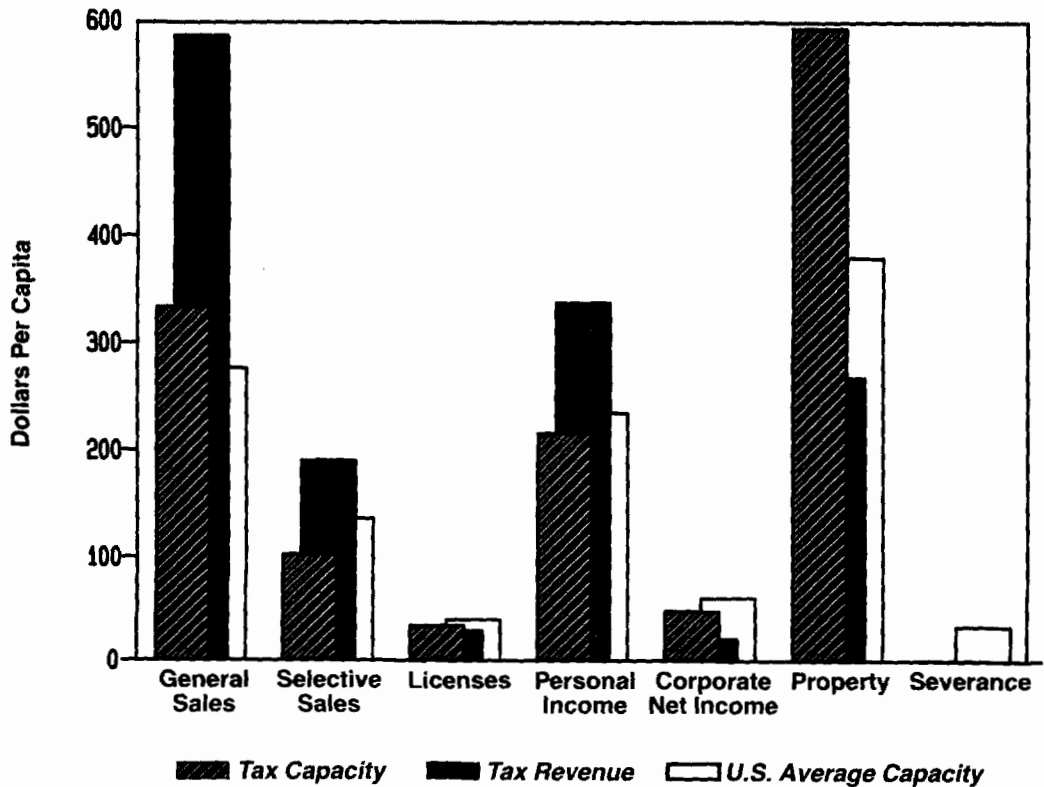
1983 Tax Capacity = 114

1983 Tax Effort = 108

Total Tax Capacity and Tax Effort, 1975-83



1983 Tax Capacity and Tax Revenue Selected Tax Bases

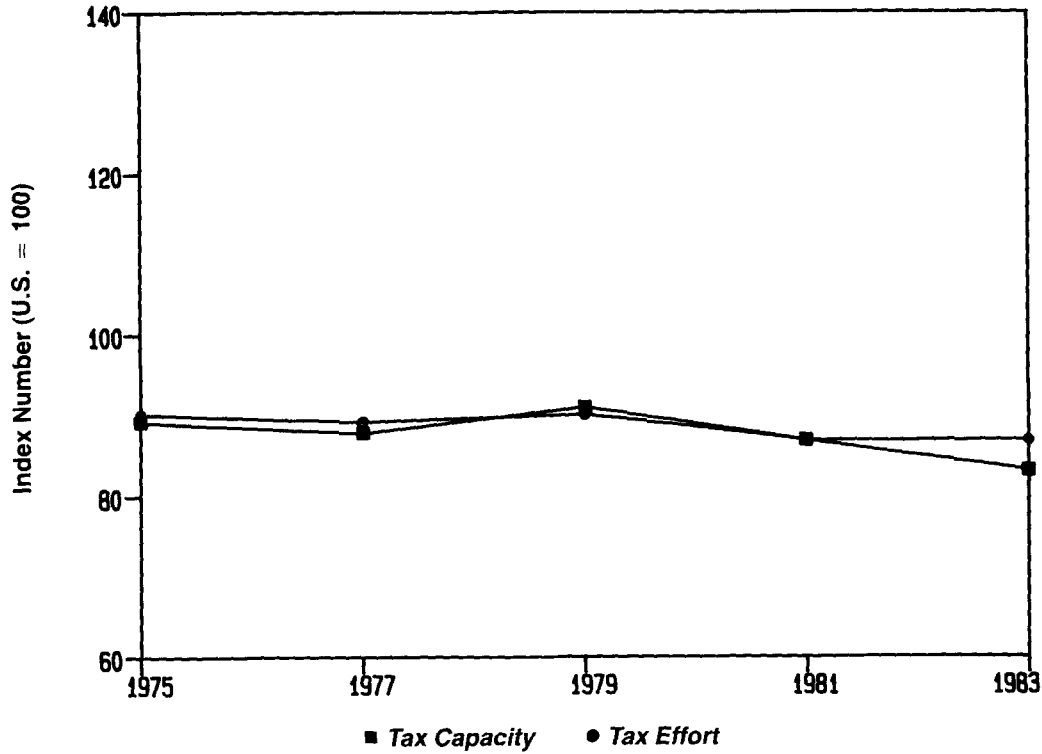


Idaho

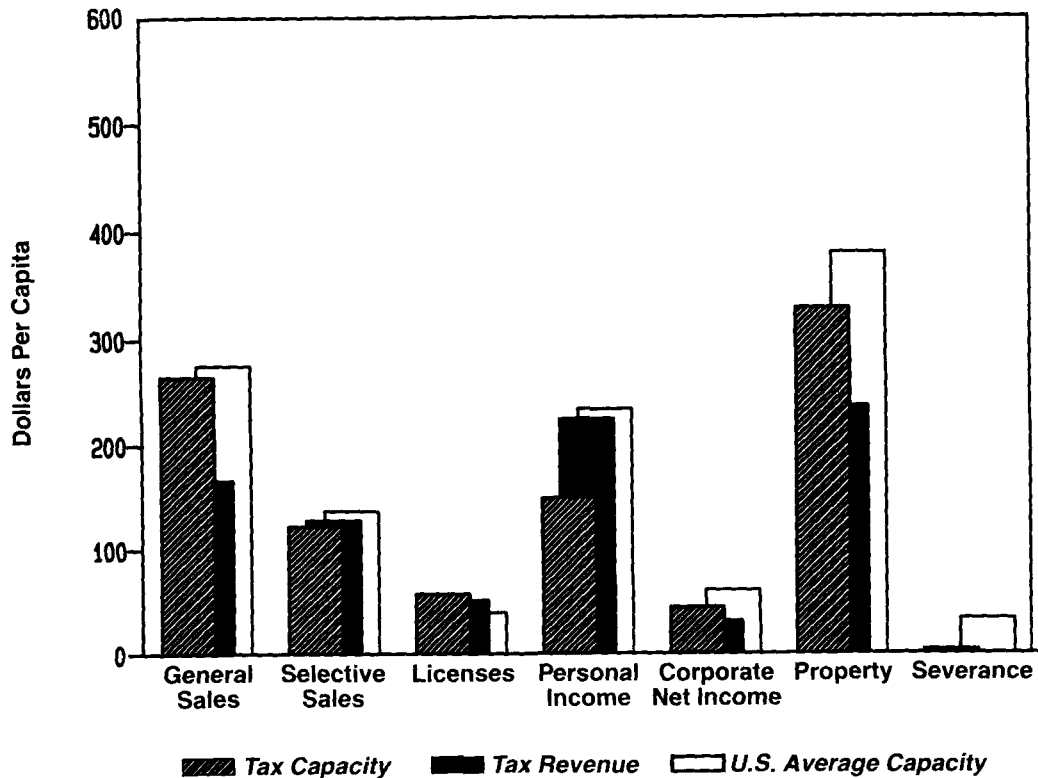
1983 Tax Capacity = 83

1983 Tax Effort = 87

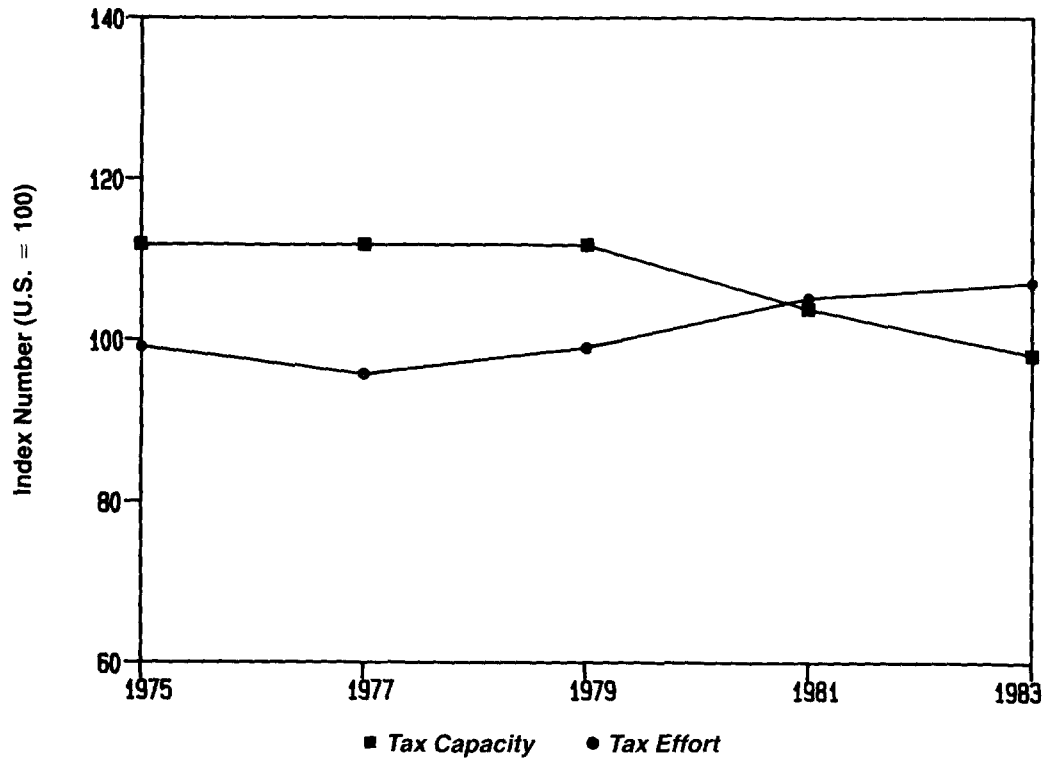
Total Tax Capacity and Tax Effort, 1975-83



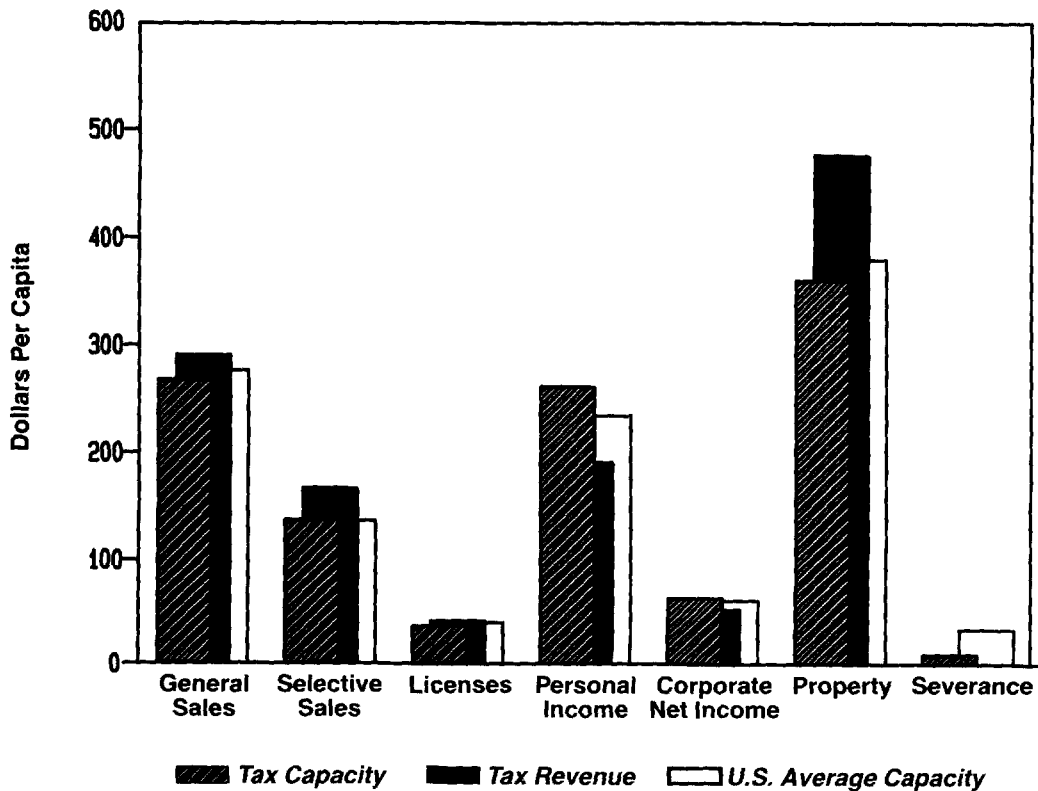
1983 Tax Capacity and Tax Revenue Selected Tax Bases



Total Tax Capacity and Tax Effort, 1975-83



1983 Tax Capacity and Tax Revenue Selected Tax Bases

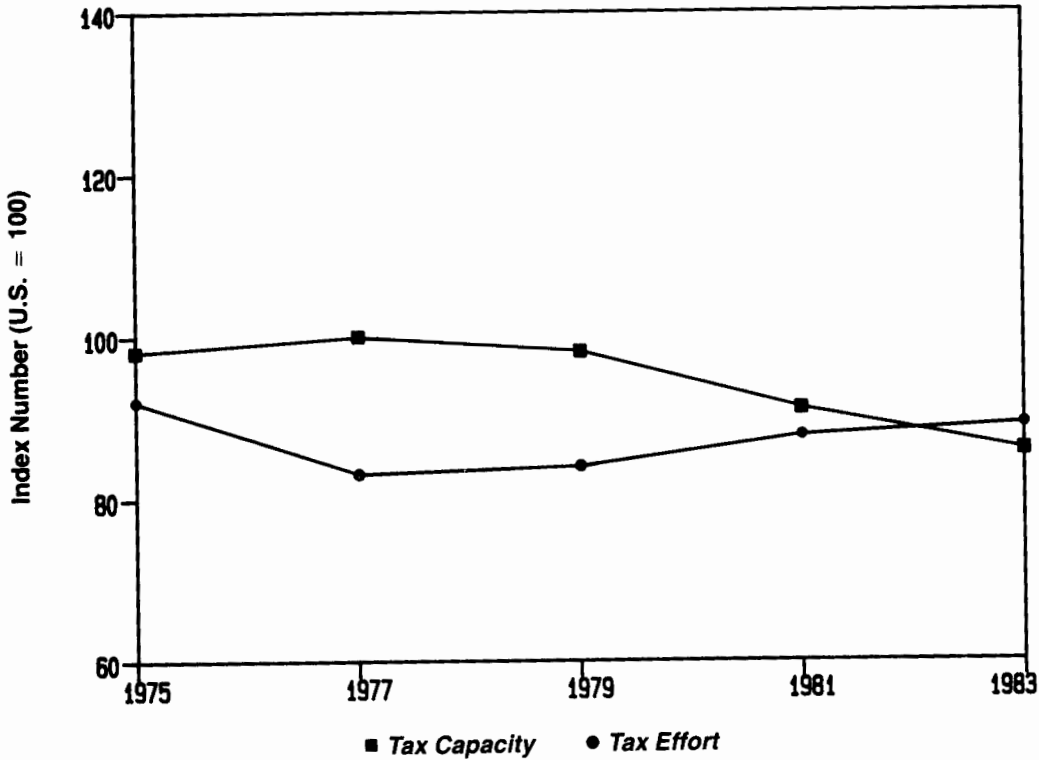


Indiana

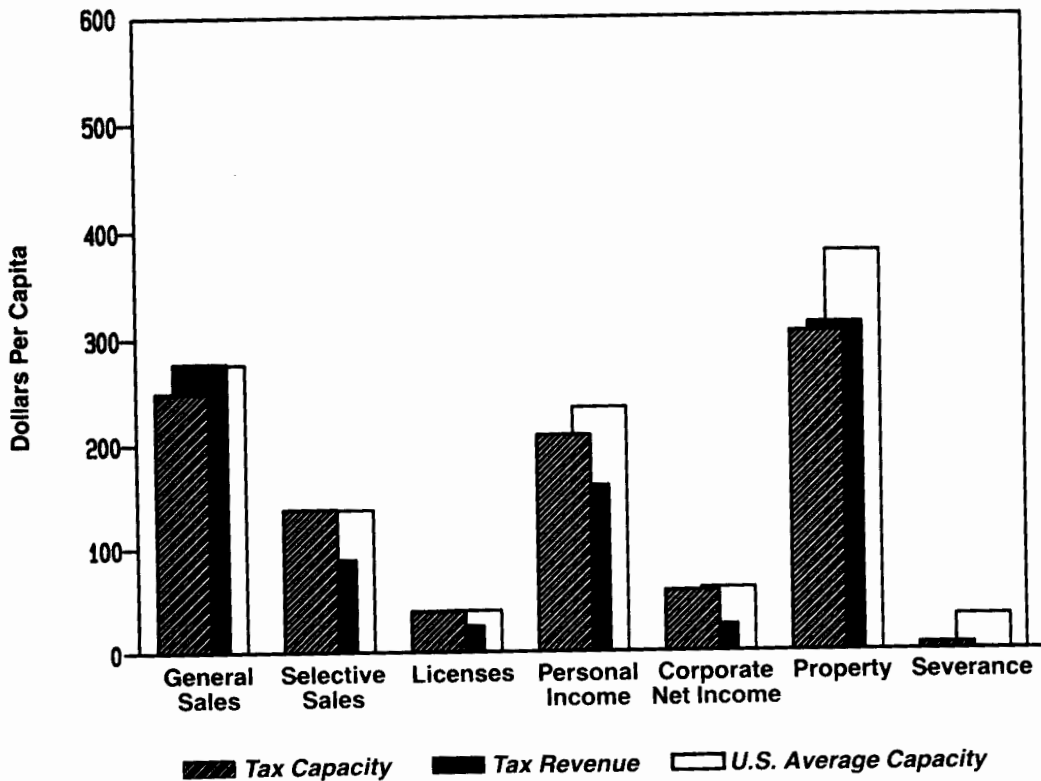
1983 Tax Capacity = 86

1983 Tax Effort = 89

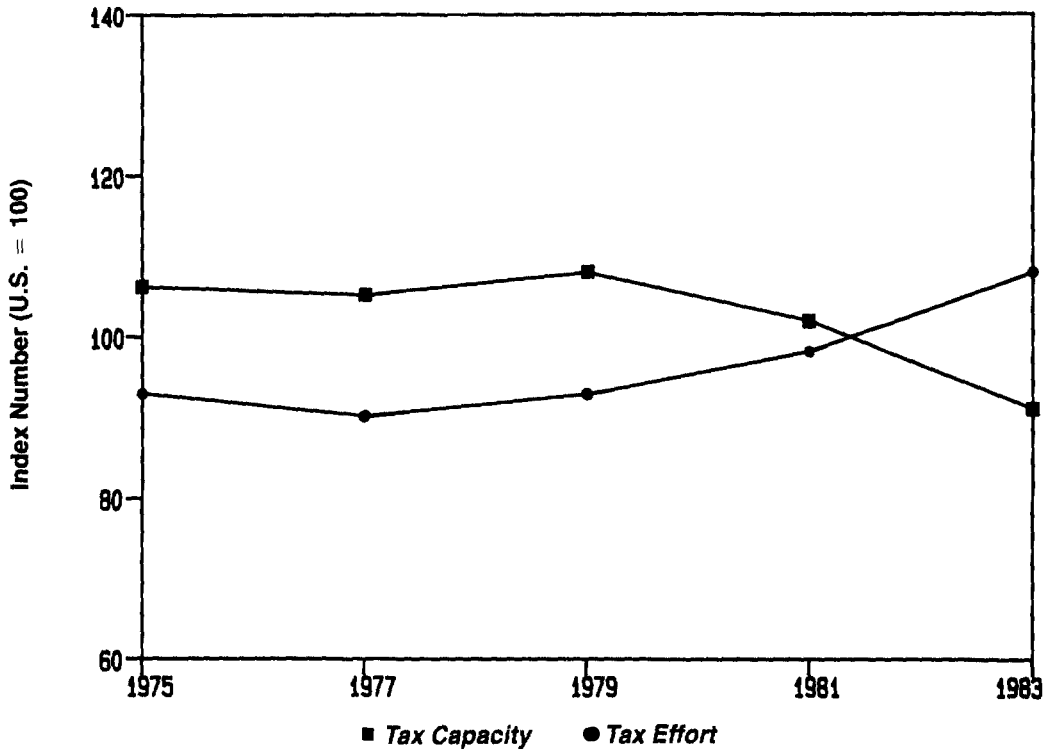
Total Tax Capacity and Tax Effort, 1975-83



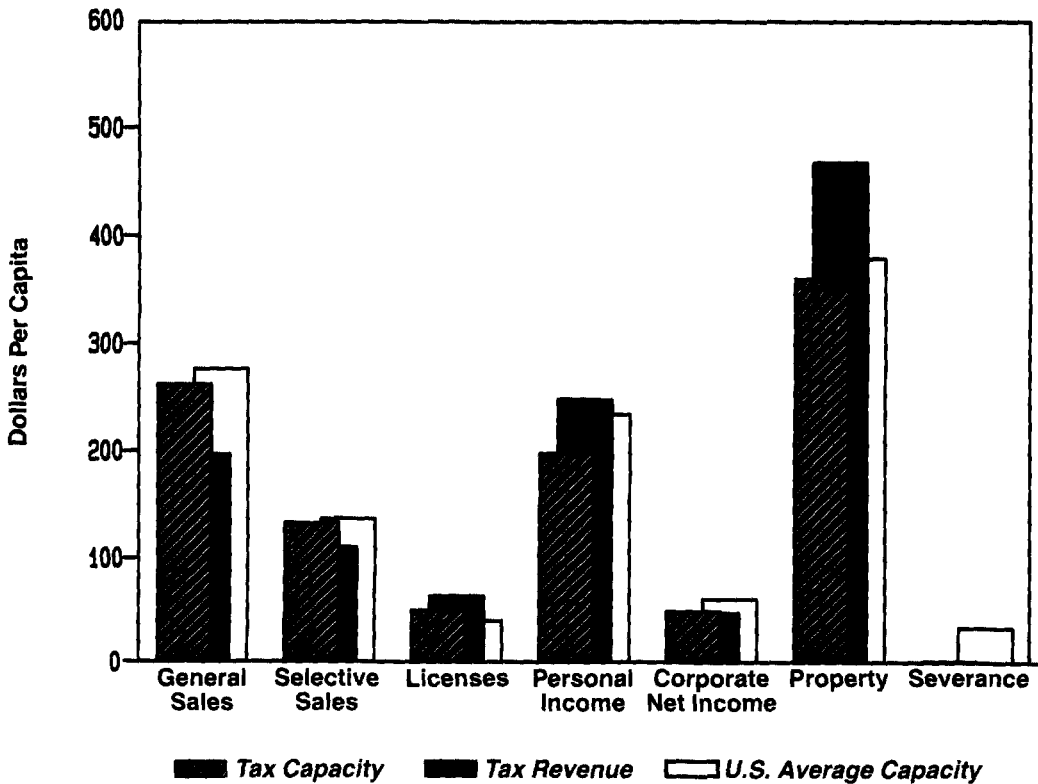
1983 Tax Capacity and Tax Revenue Selected Tax Bases



Total Tax Capacity and Tax Effort, 1975-83



1983 Tax Capacity and Tax Revenue Selected Tax Bases

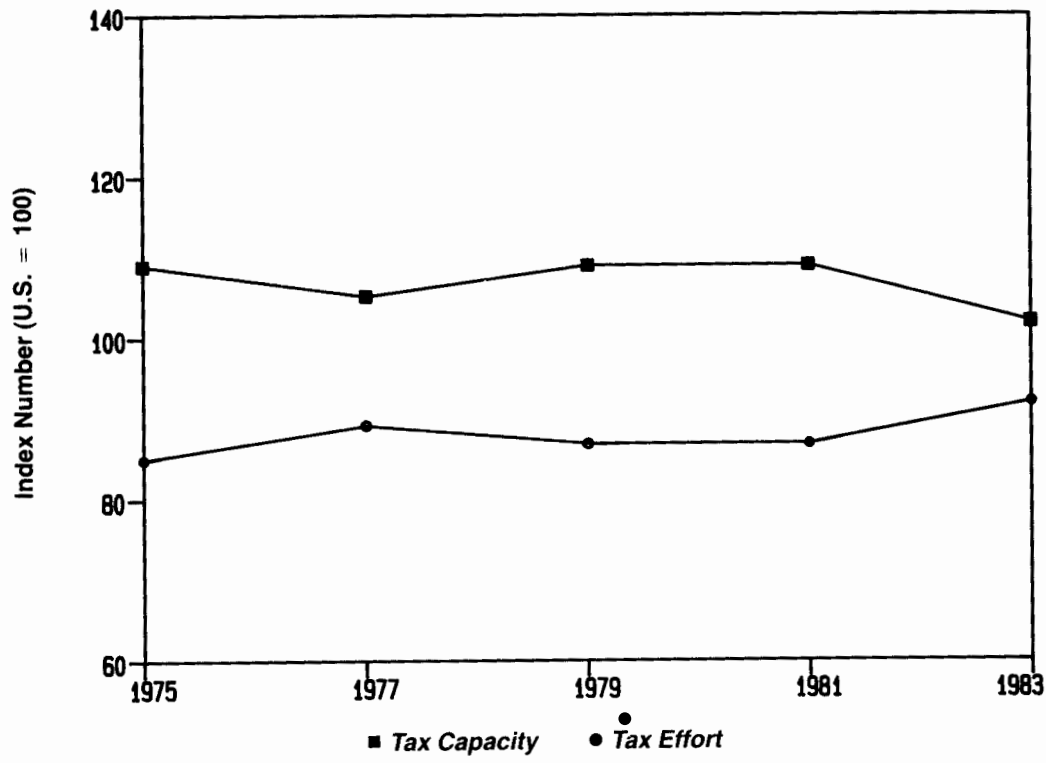


Kansas

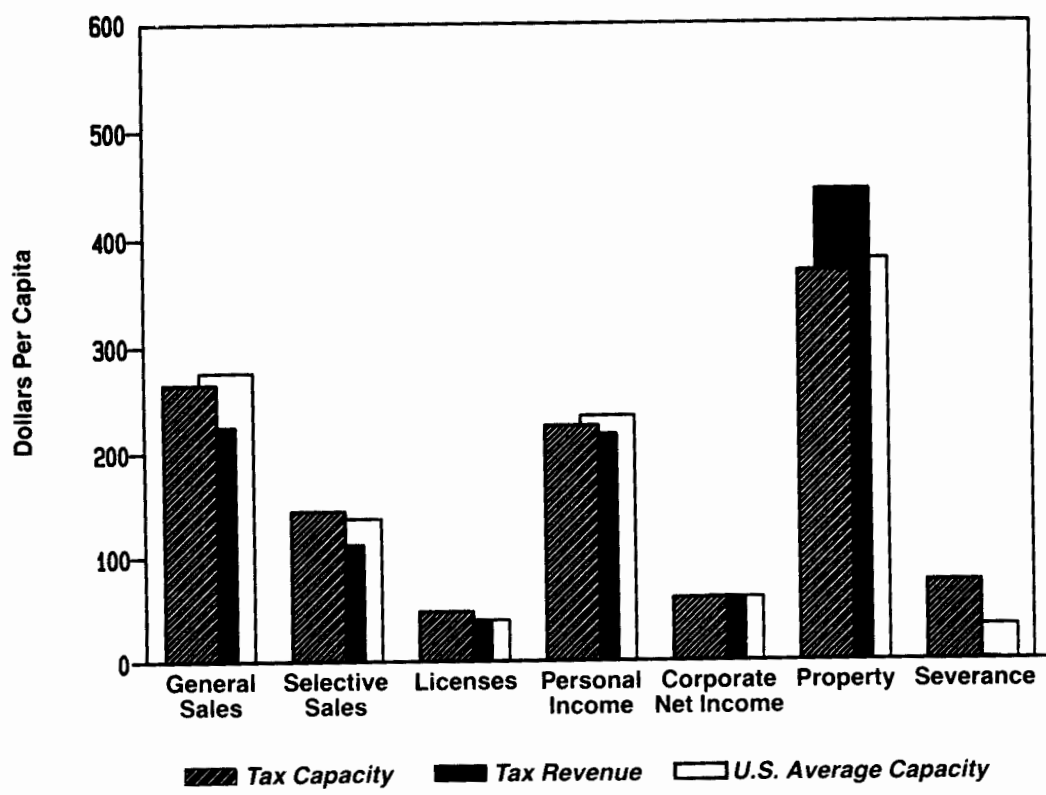
1983 Tax Capacity = 102

1983 Tax Effort = 92

Total Tax Capacity and Tax Effort, 1975-83



1983 Tax Capacity and Tax Revenue Selected Tax Bases

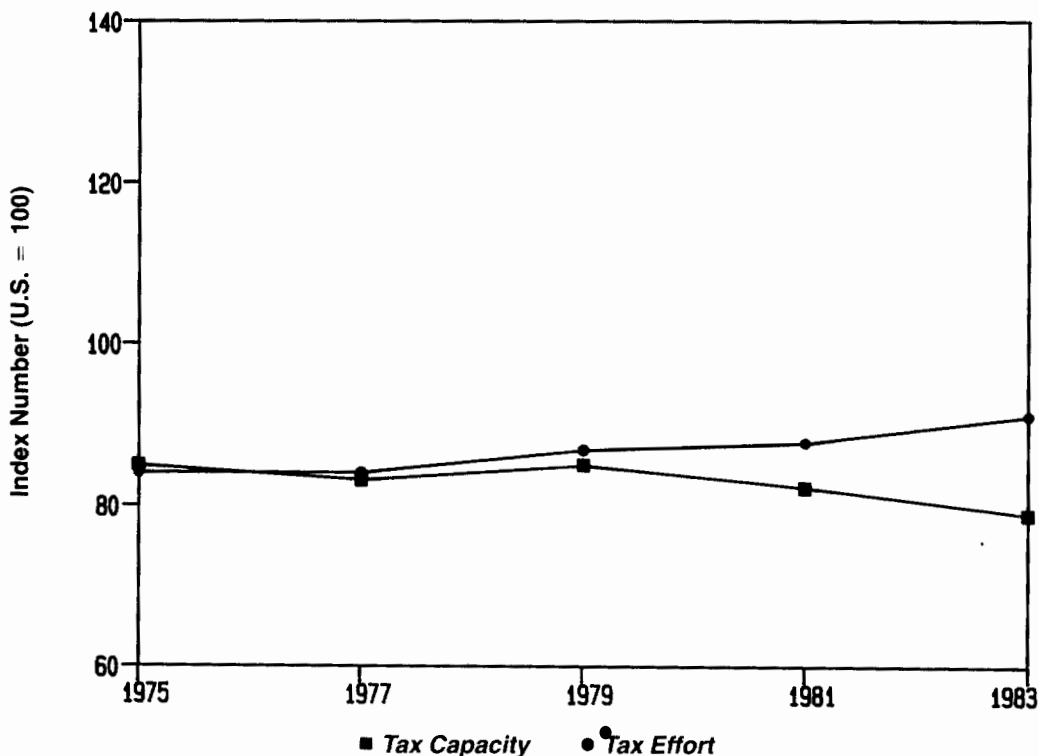


Kentucky

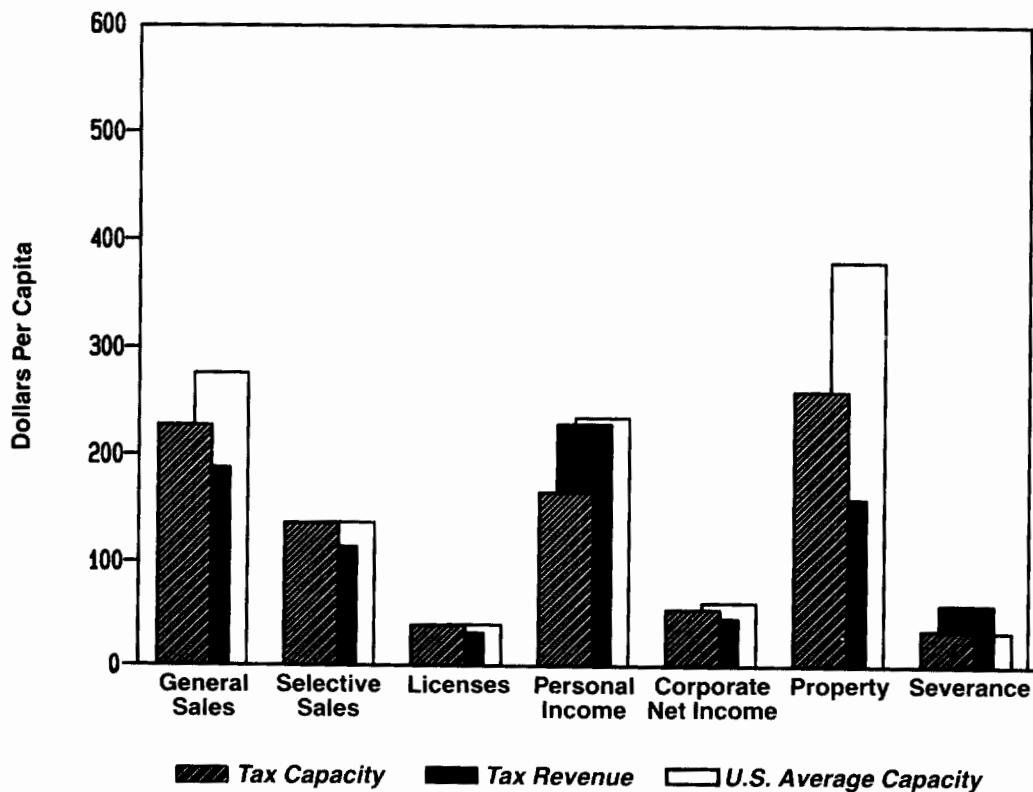
1983 Tax Capacity = 79

1983 Tax Effort = 91

Total Tax Capacity and Tax Effort, 1975-83



1983 Tax Capacity and Tax Revenue Selected Tax Bases

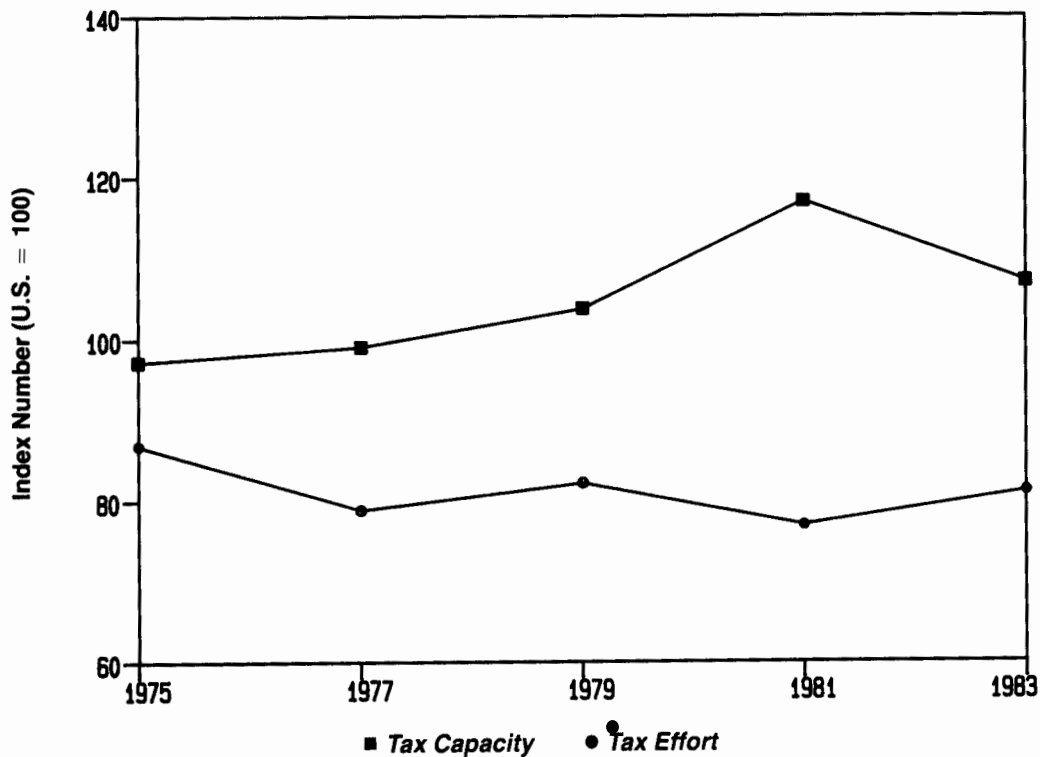


Louisiana

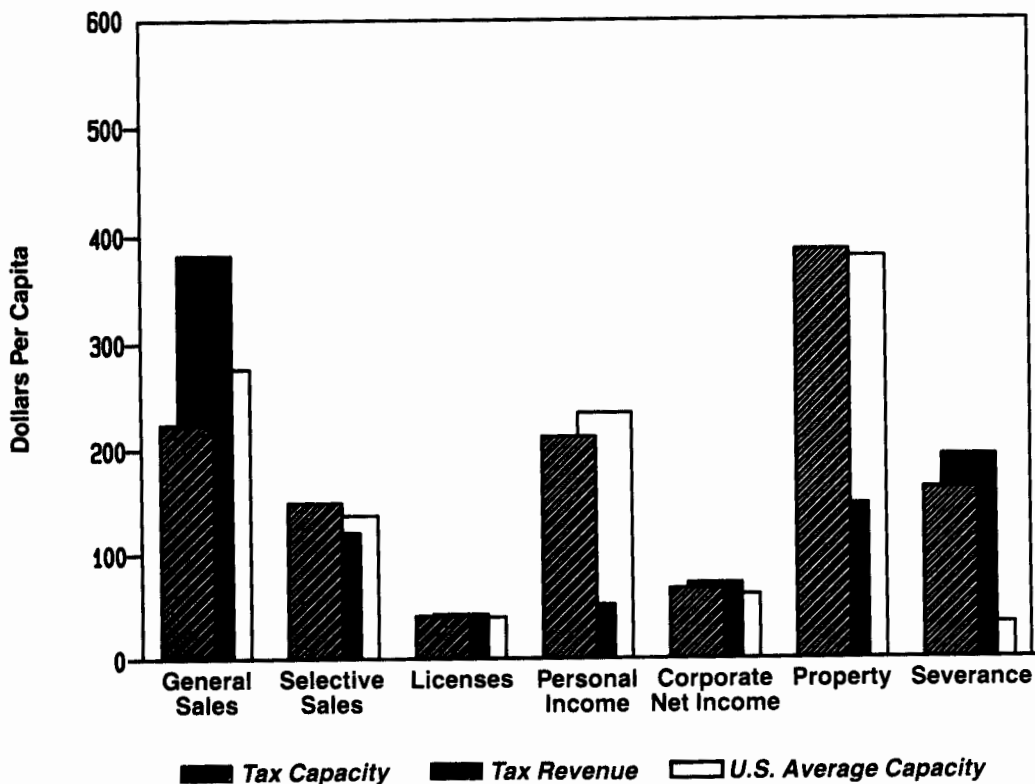
1983 Tax Capacity = 107

1983 Tax Effort = 81

Total Tax Capacity and Tax Effort, 1975-83



1983 Tax Capacity and Tax Revenue Selected Tax Bases

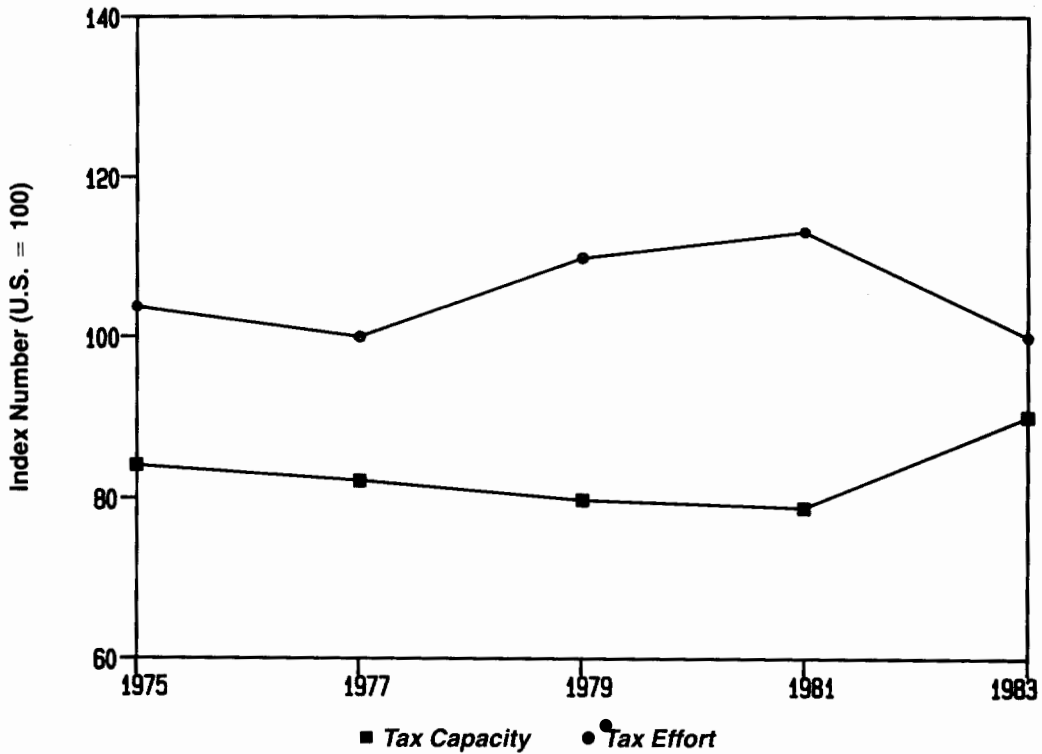


Maine

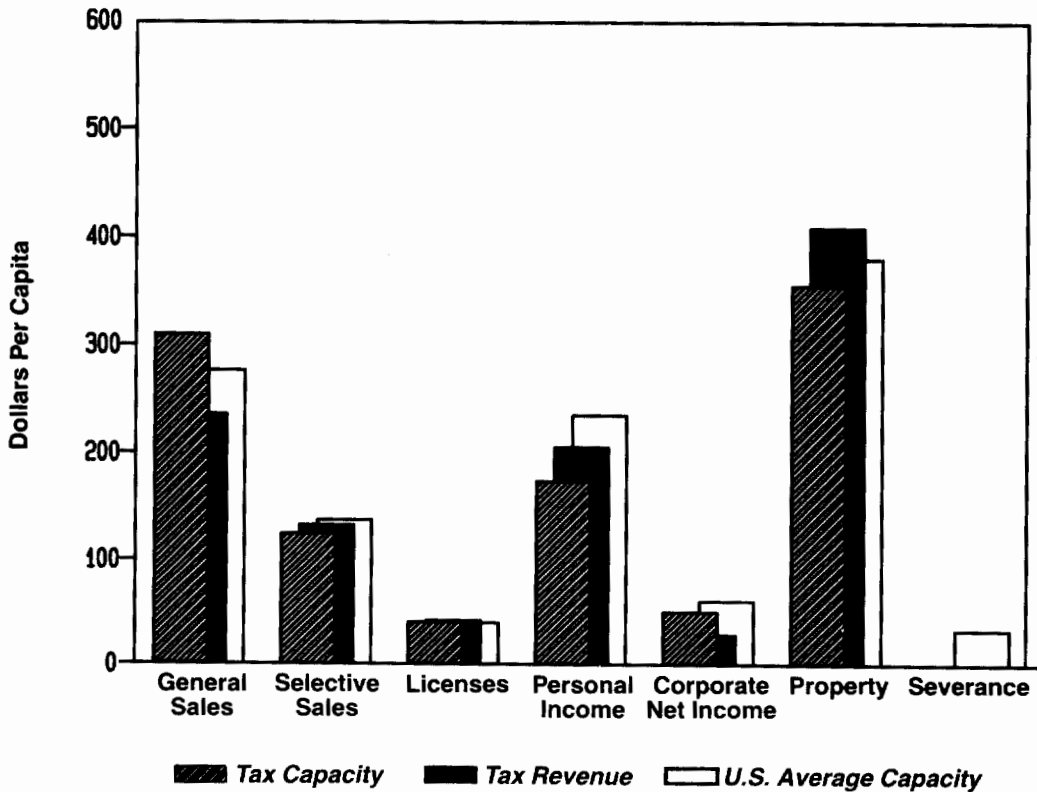
1983 Tax Capacity = 90

1983 Tax Effort = 100

Total Tax Capacity and Tax Effort, 1975-83



1983 Tax Capacity and Tax Revenue Selected Tax Bases

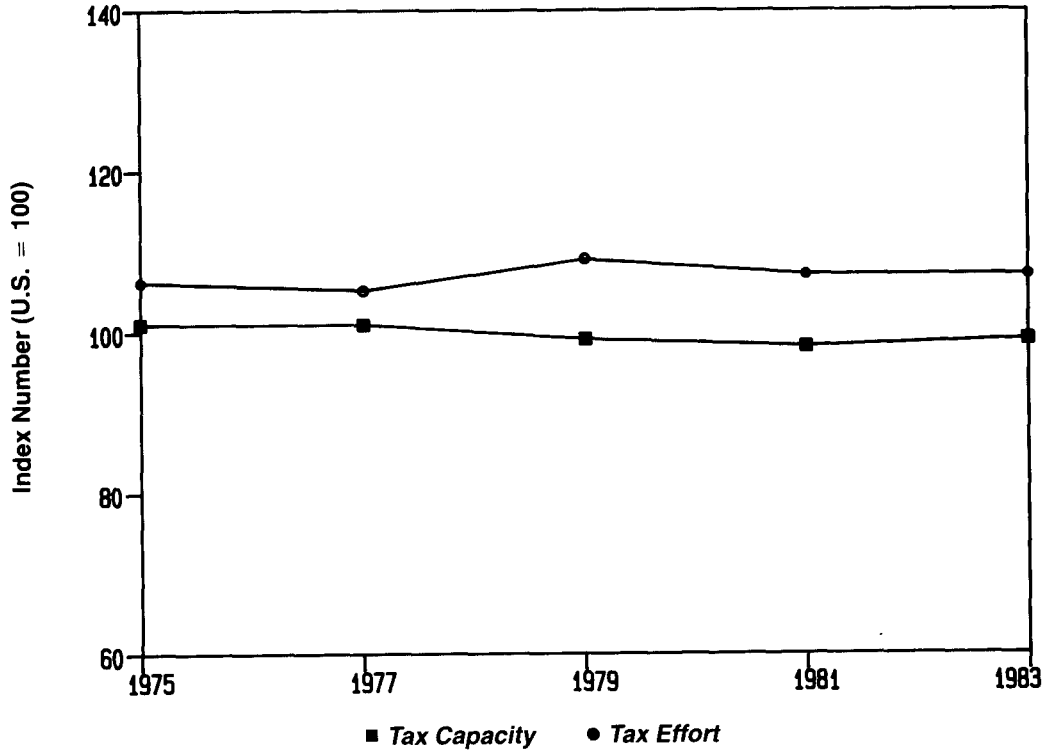


Maryland

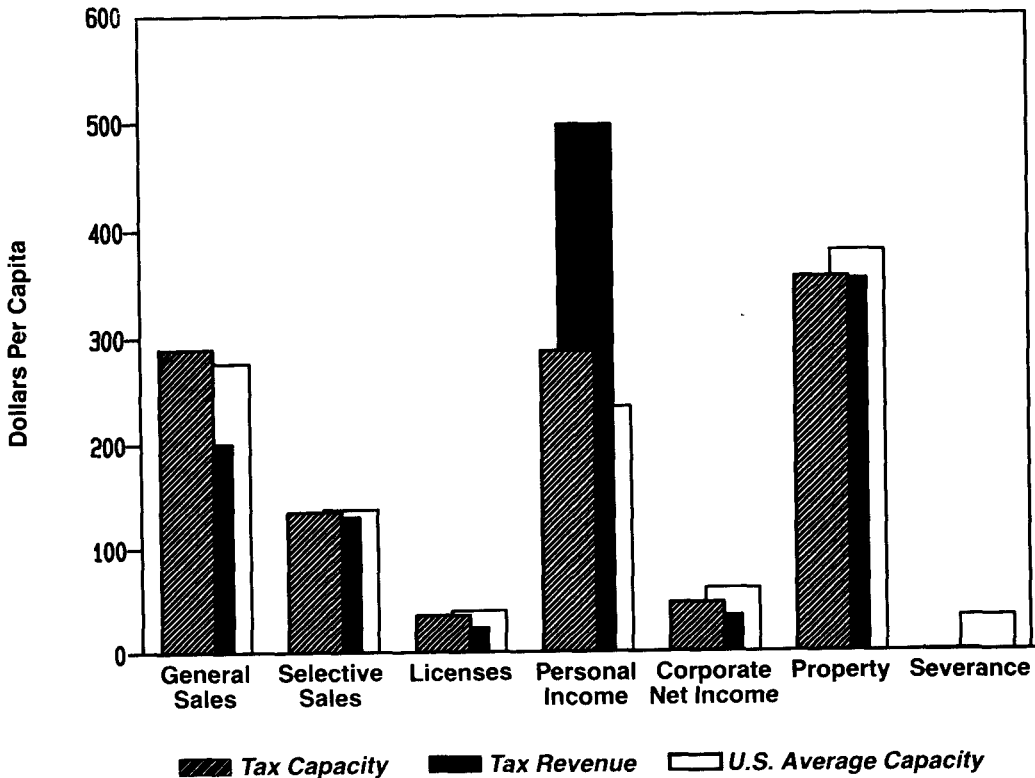
1983 Tax Capacity = 99

1983 Tax Effort = 107

Total Tax Capacity and Tax Effort, 1975-83



1983 Tax Capacity and Tax Revenue Selected Tax Bases

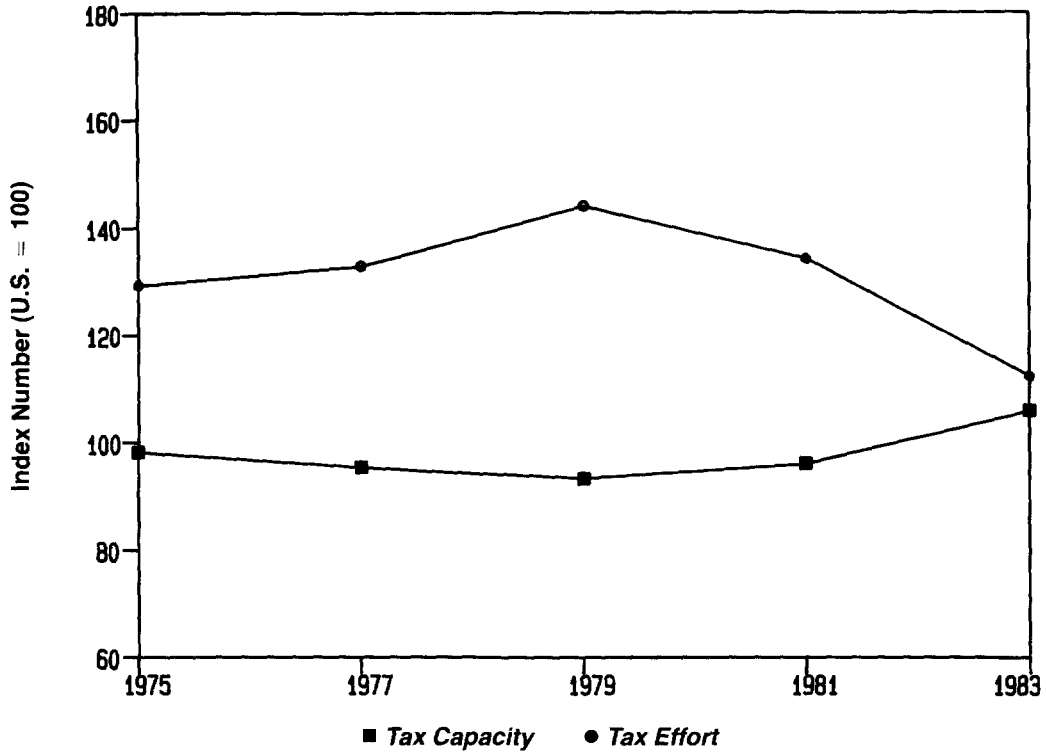


Massachusetts

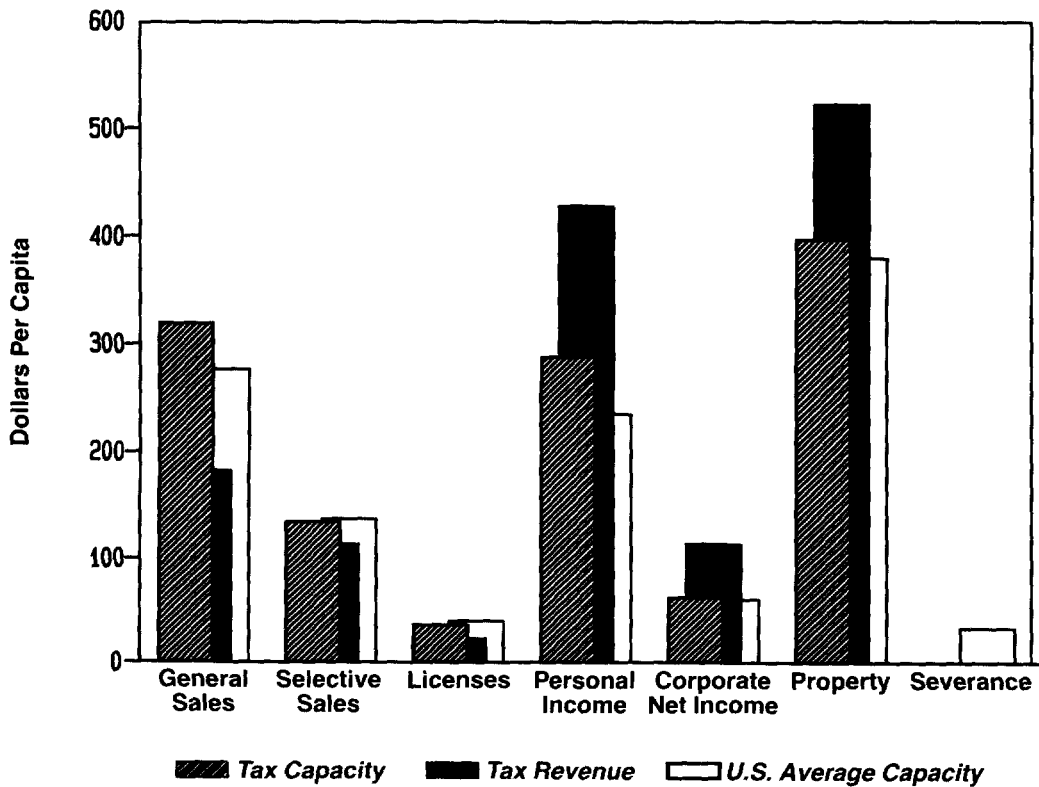
1983 Tax Capacity = 107

1983 Tax Effort = 112

Total Tax Capacity and Tax Effort, 1975-83



**1983 Tax Capacity and Tax Revenue
Selected Tax Bases**

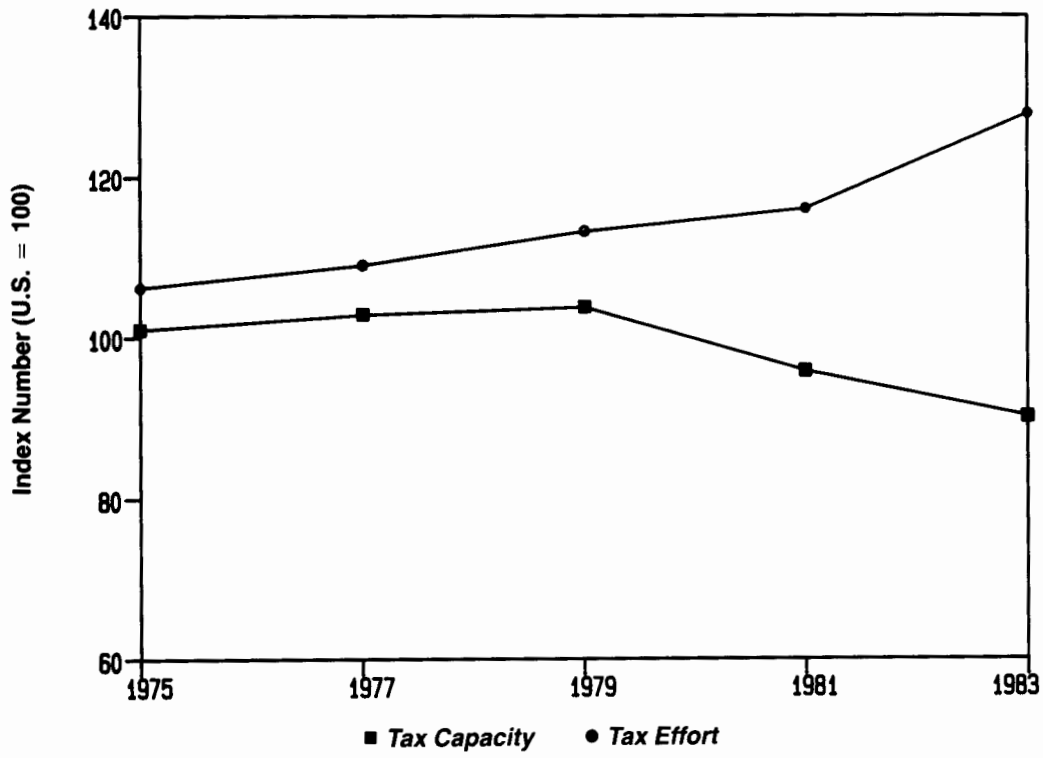


Michigan

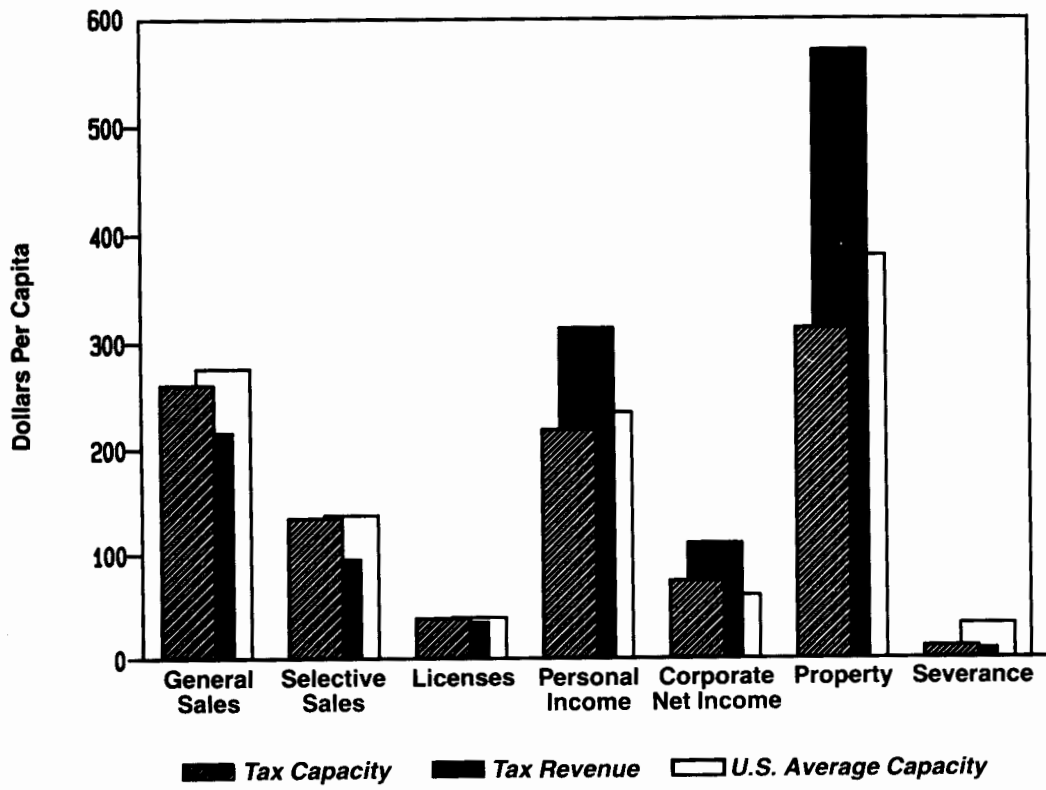
1983 Tax Capacity = 90

1983 Tax Effort = 128

Total Tax Capacity and Tax Effort, 1975-83



1983 Tax Capacity and Tax Revenue Selected Tax Bases

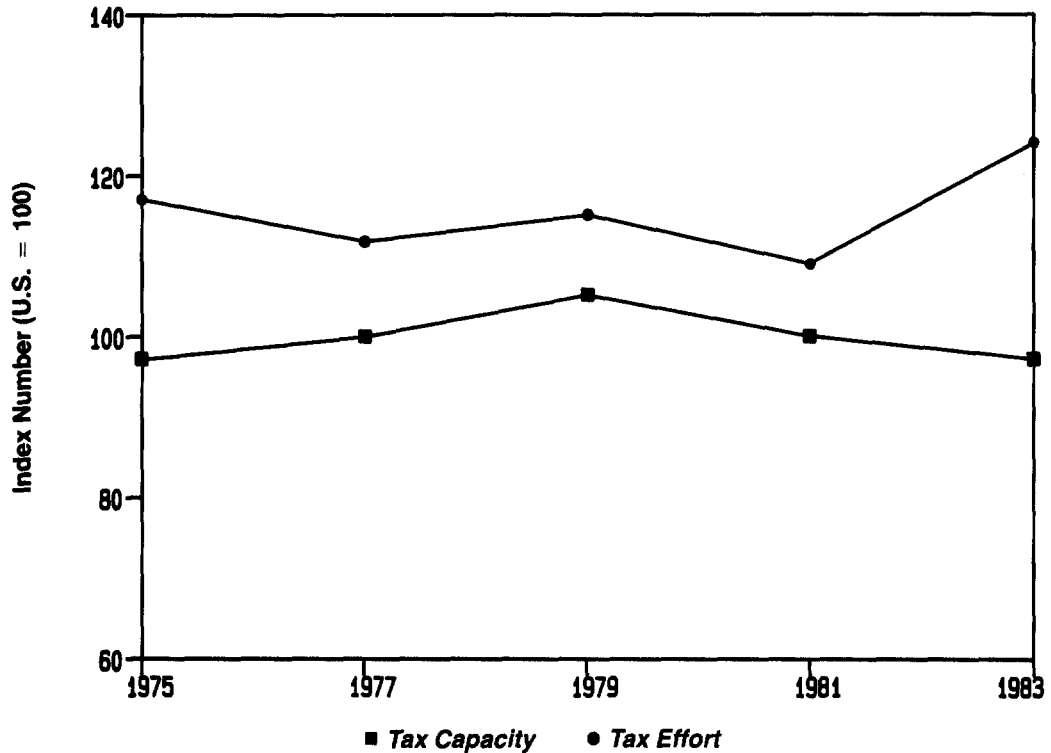


Minnesota

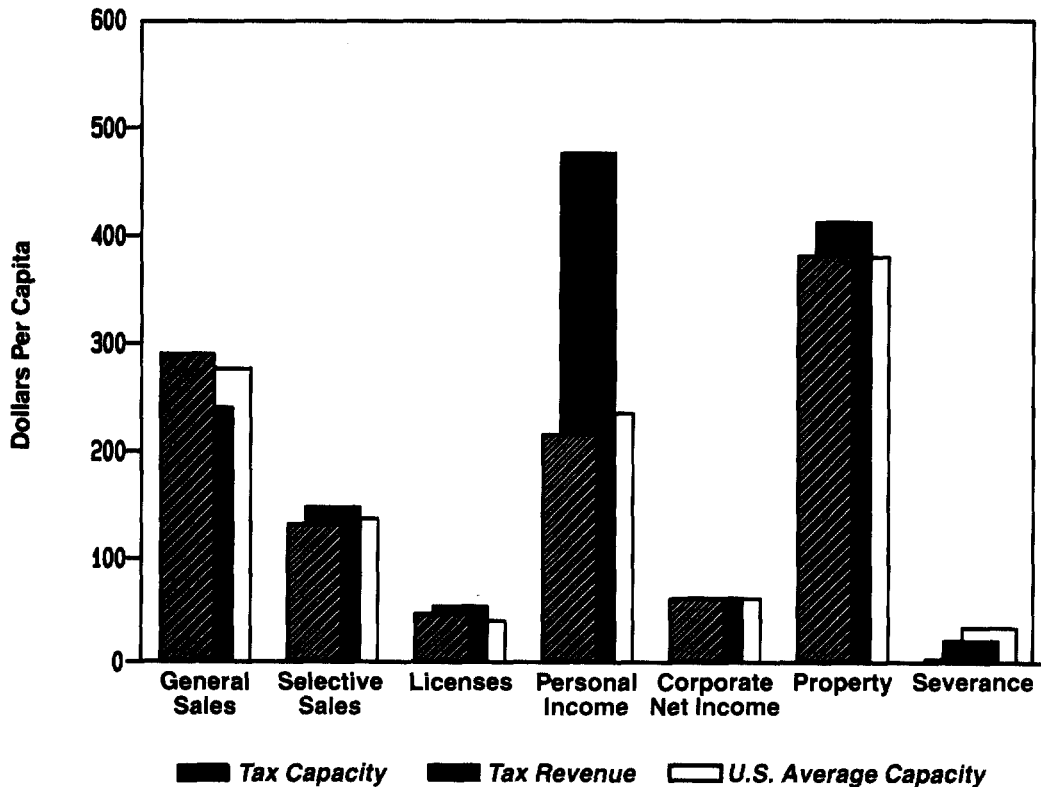
1983 Tax Capacity = 97

1983 Tax Effort = 124

Total Tax Capacity and Tax Effort, 1975-83



1983 Tax Capacity and Tax Revenue Selected Tax Bases

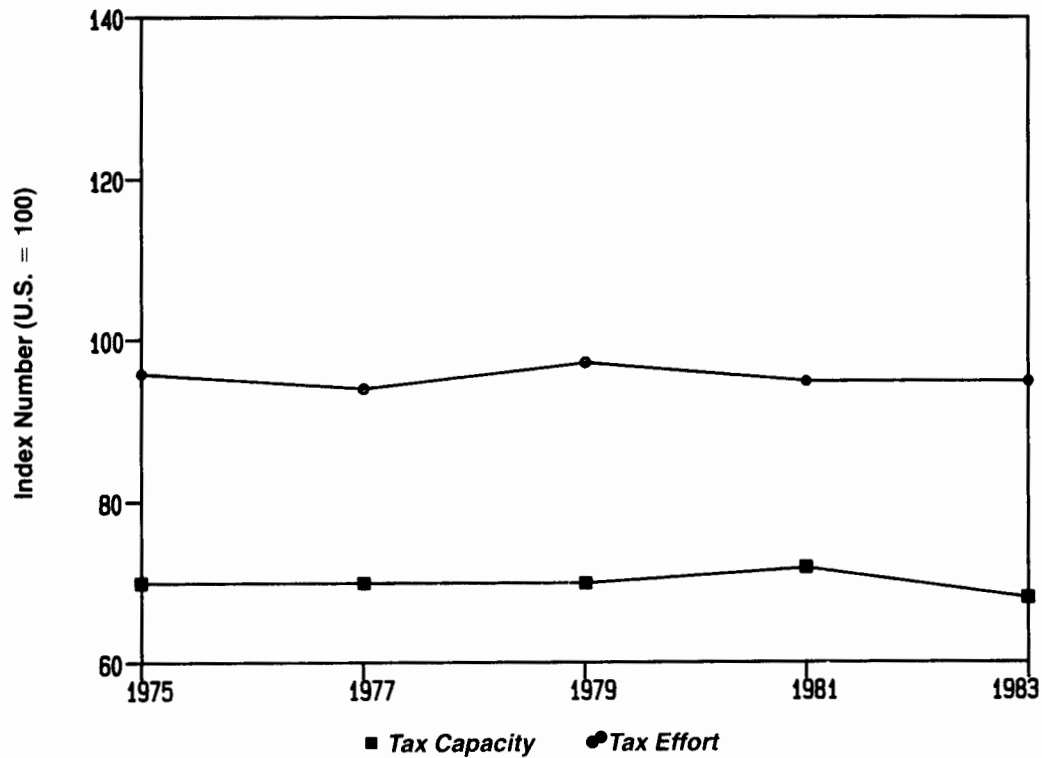


Mississippi

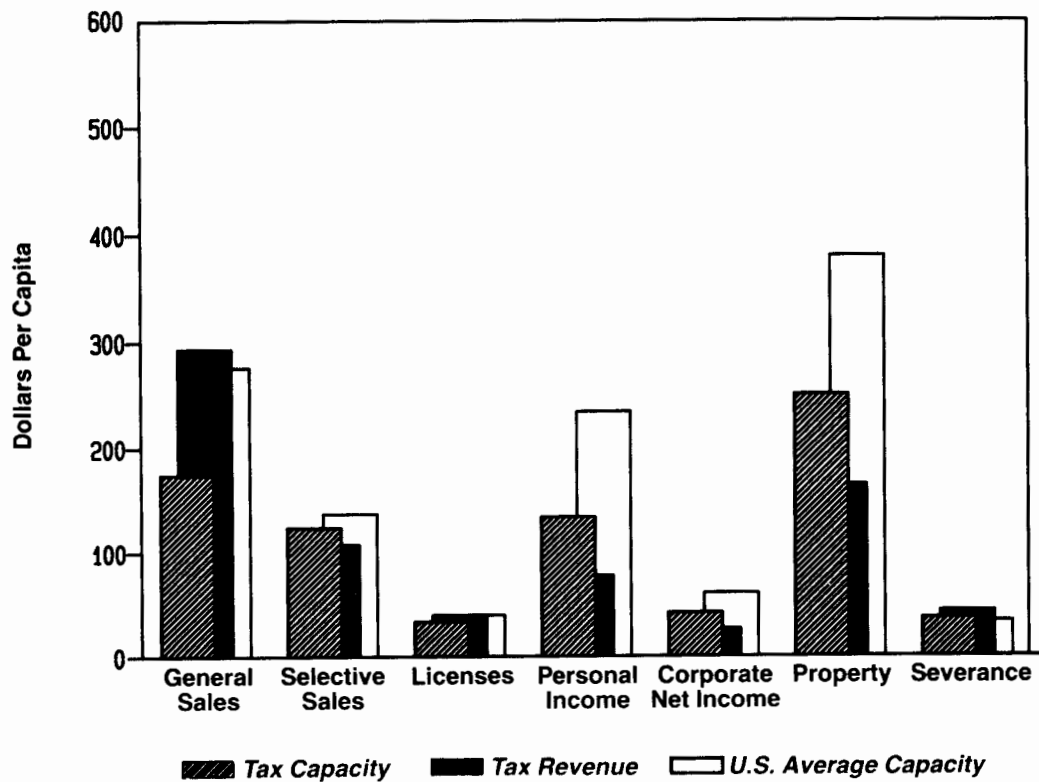
1983 Tax Capacity = 68

1983 Tax Effort = 95

Total Tax Capacity and Tax Effort, 1975-83



1983 Tax Capacity and Tax Revenue Selected Tax Bases

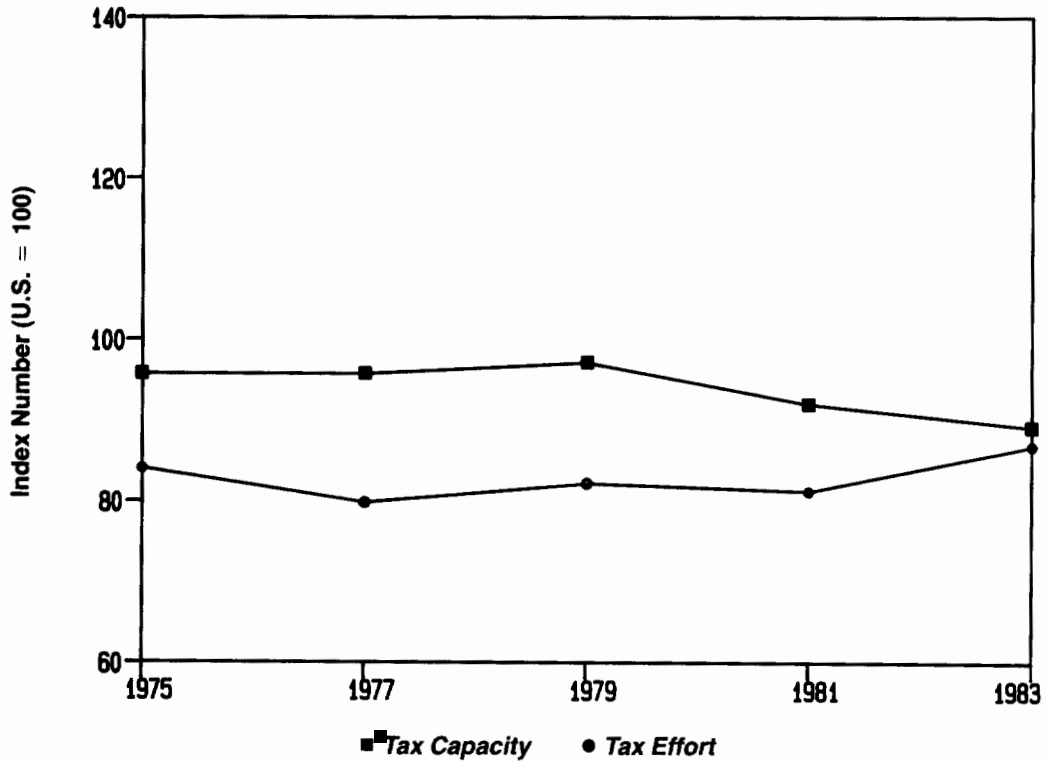


Missouri

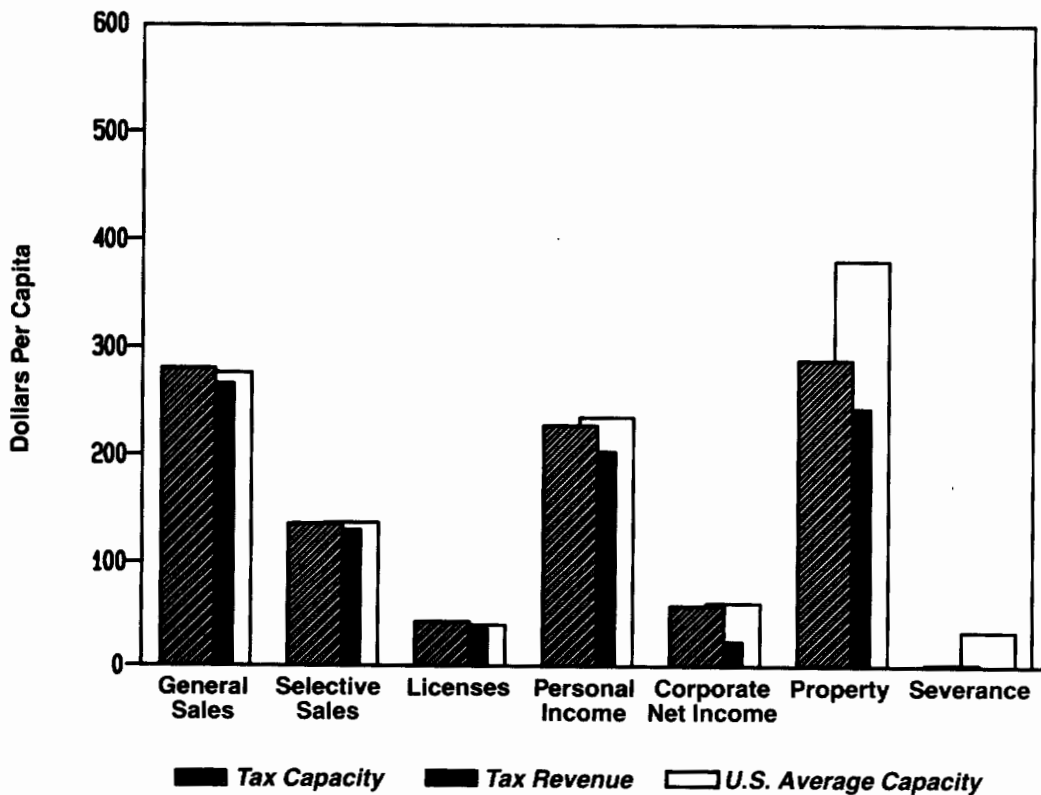
1983 Tax Capacity = 89

1983 Tax Effort = 87

Total Tax Capacity and Tax Effort, 1975-83



1983 Tax Capacity and Tax Revenue Selected Tax Bases

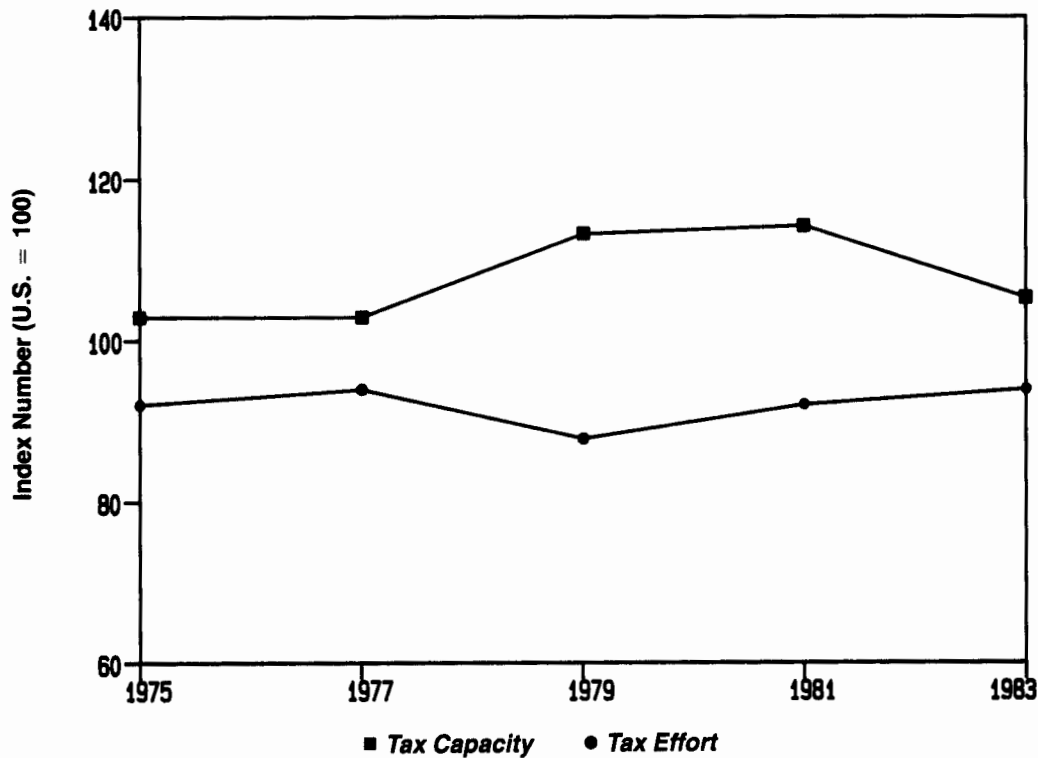


Montana

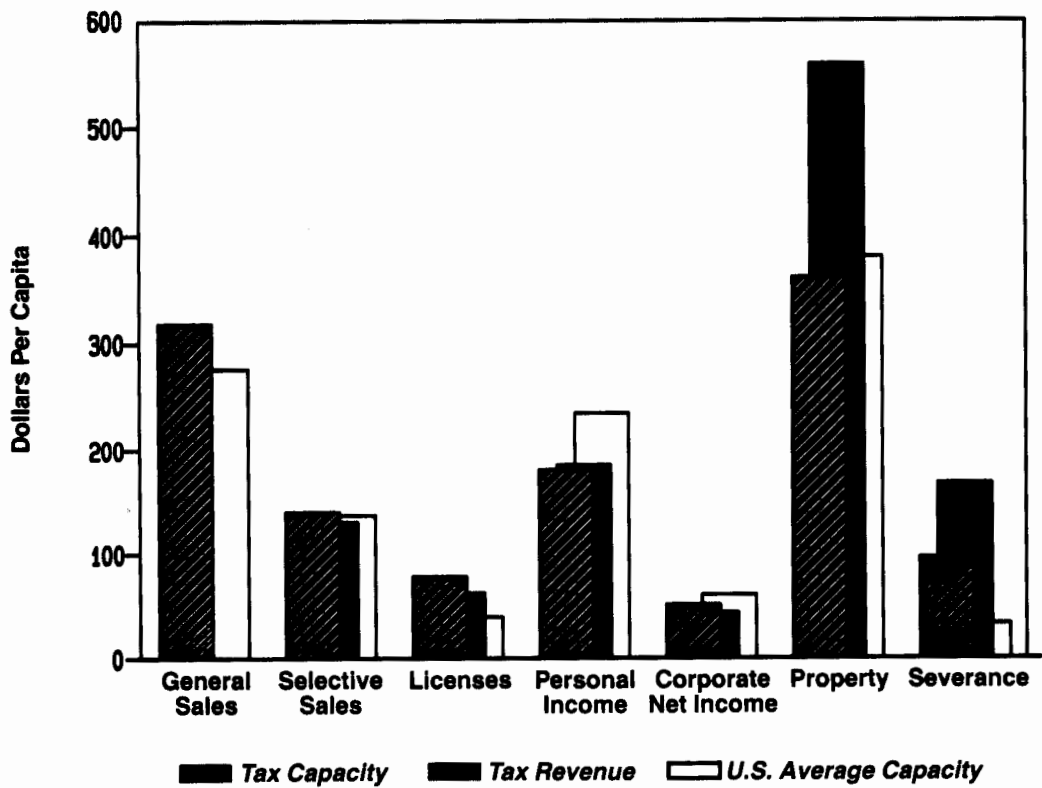
1983 Tax Capacity = 105

1983 Tax Effort = 94

Total Tax Capacity and Tax Effort, 1975-83



1983 Tax Capacity and Tax Revenue Selected Tax Bases

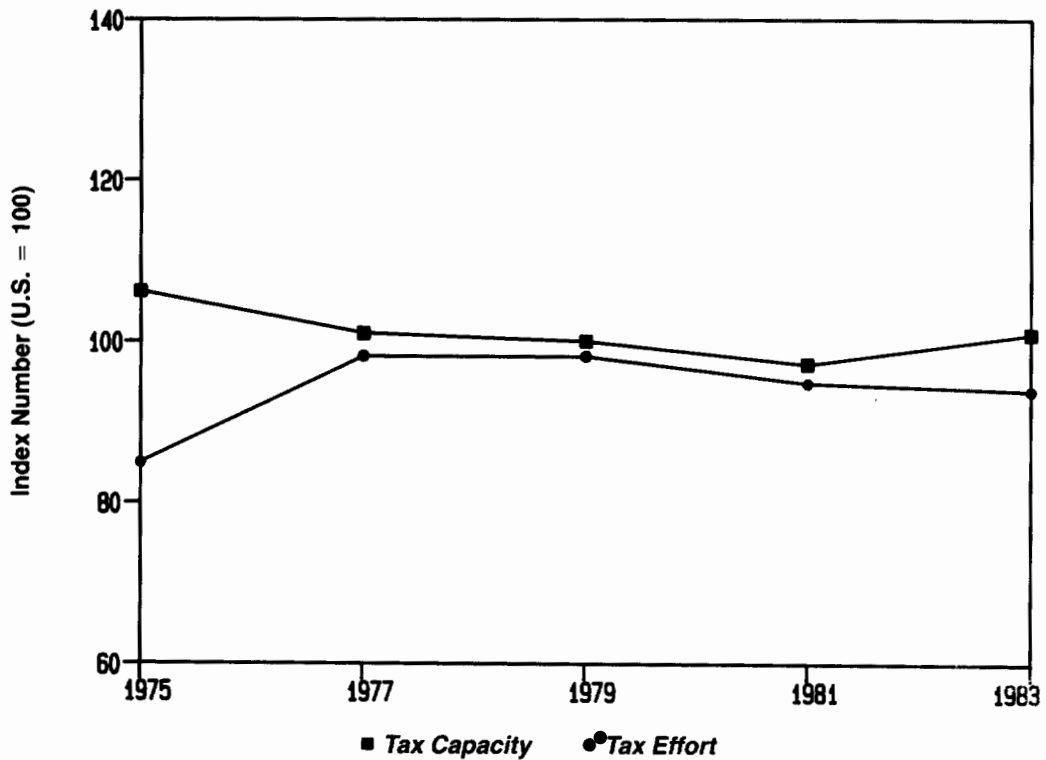


Nebraska

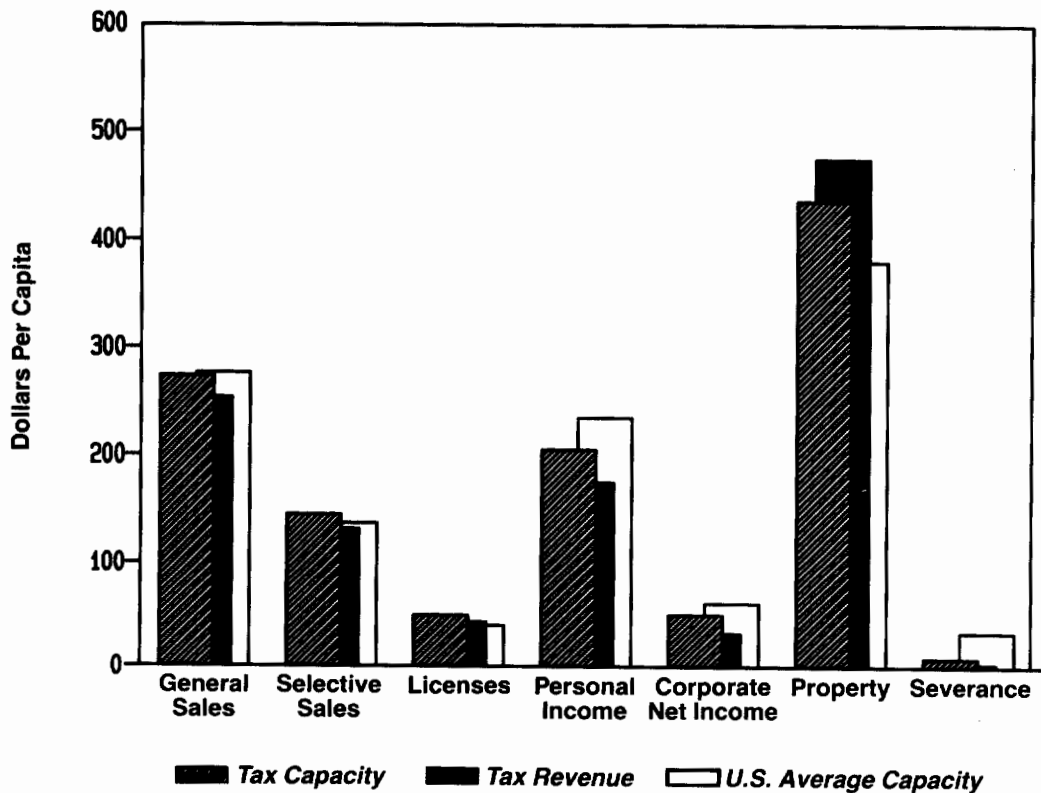
1983 Tax Capacity = 101

1983 Tax Effort = 94

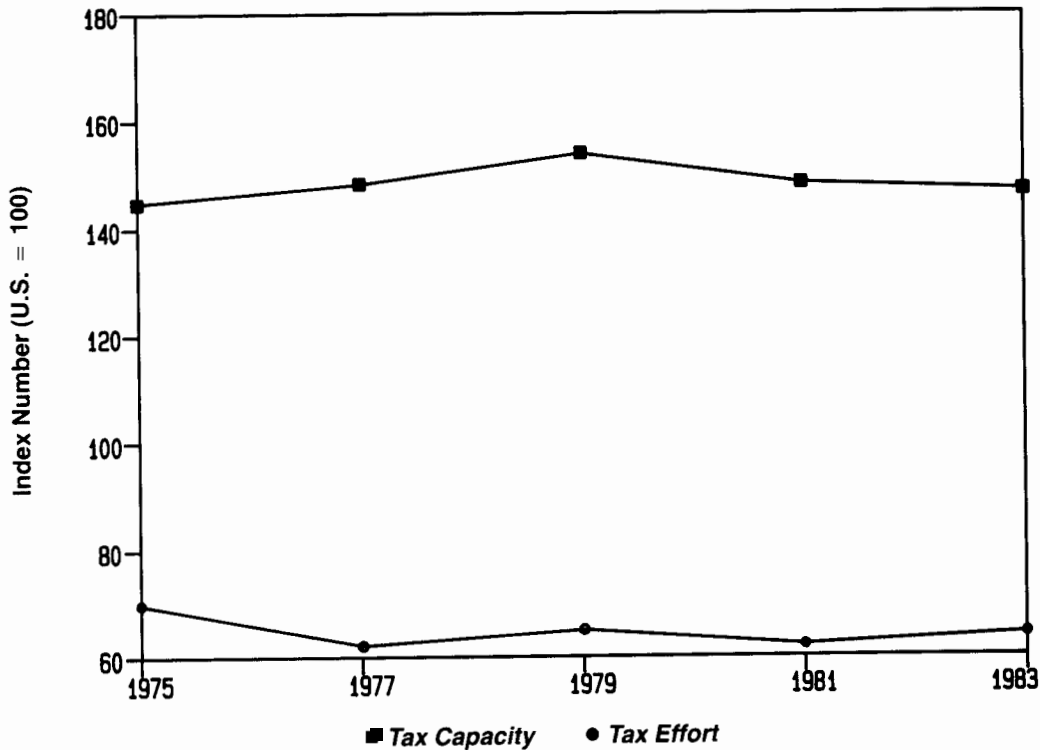
Total Tax Capacity and Tax Effort, 1975-83



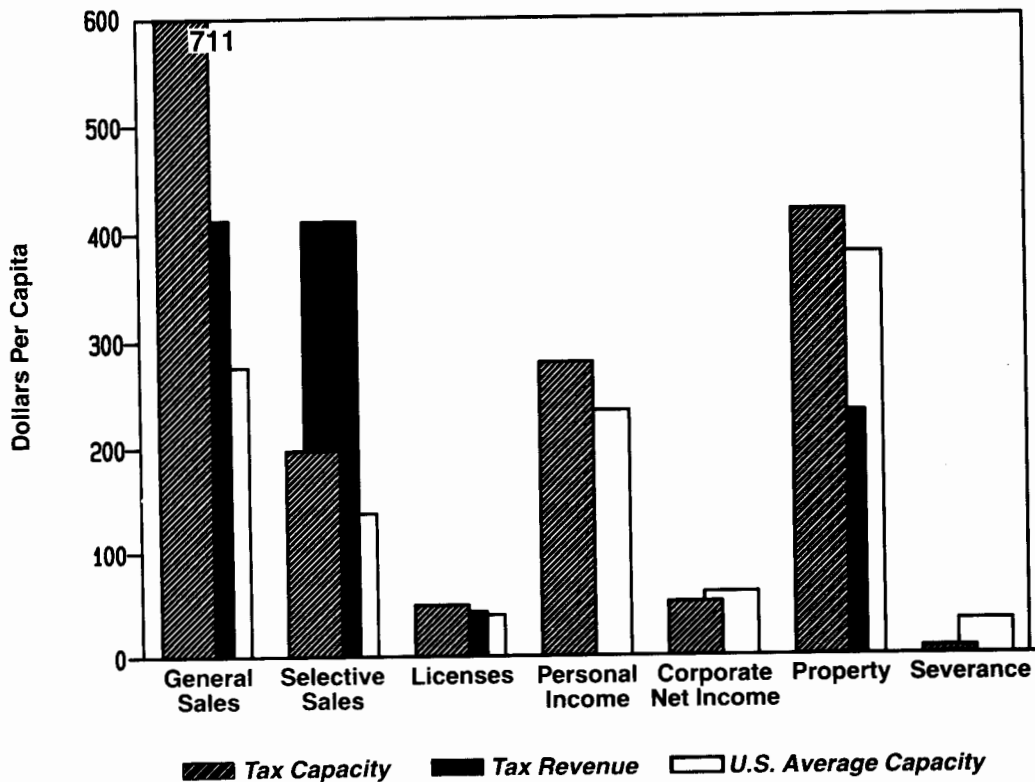
1983 Tax Capacity and Tax Revenue Selected Tax Bases



Total Tax Capacity and Tax Effort, 1975-83



1983 Tax Capacity and Tax Revenue Selected Tax Bases

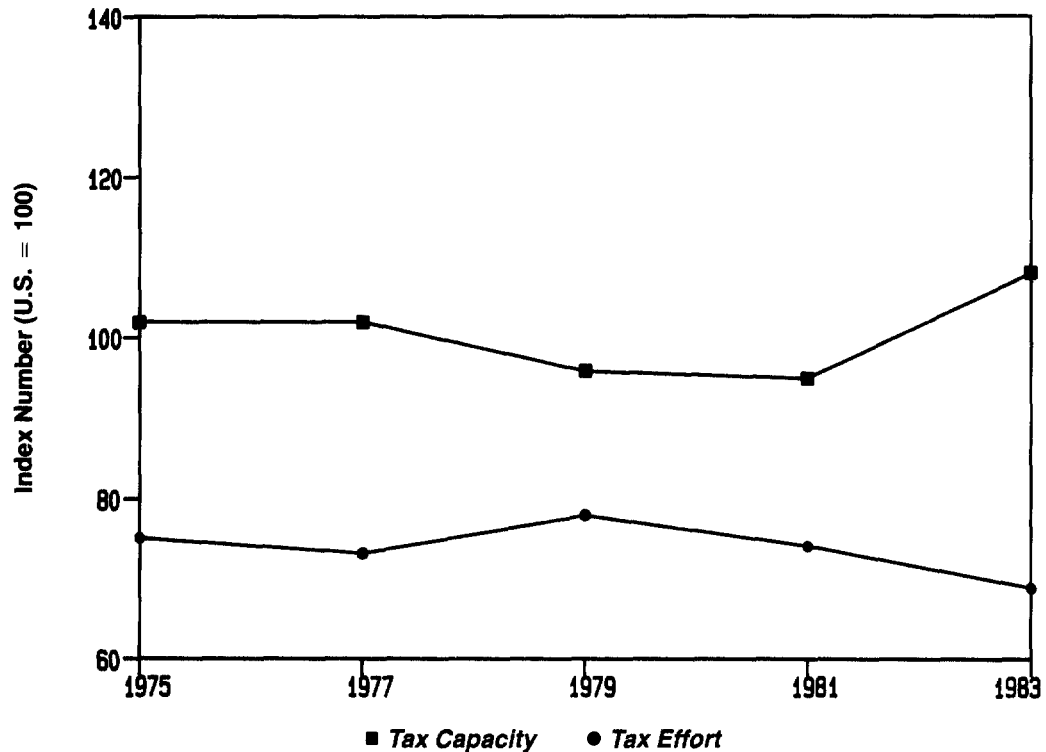


New Hampshire

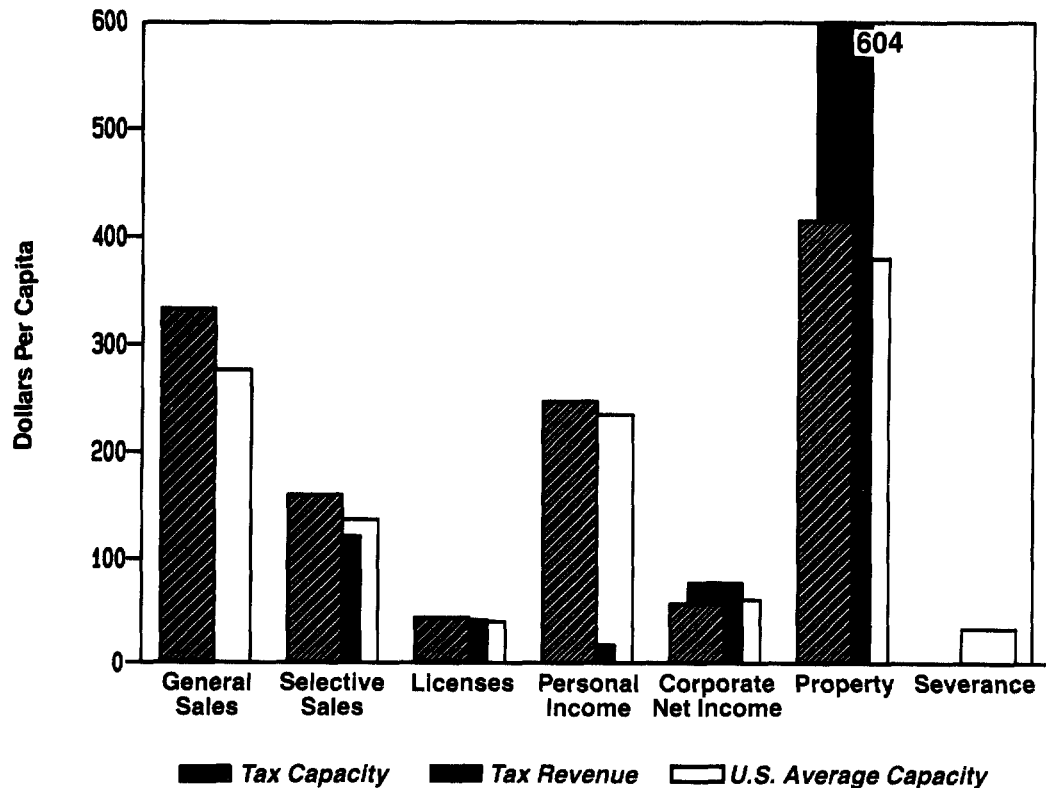
1983 Tax Capacity = 108

1983 Tax Effort = 69

Total Tax Capacity and Tax Effort, 1975-83



1983 Tax Capacity and Tax Revenue Selected Tax Bases

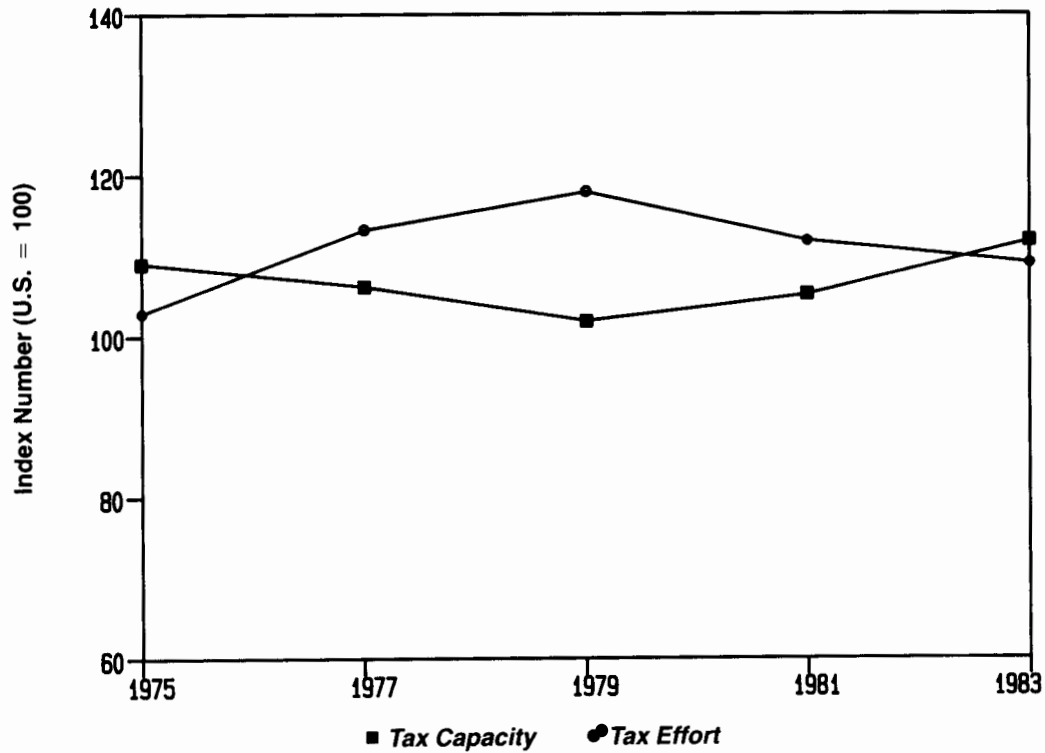


New Jersey

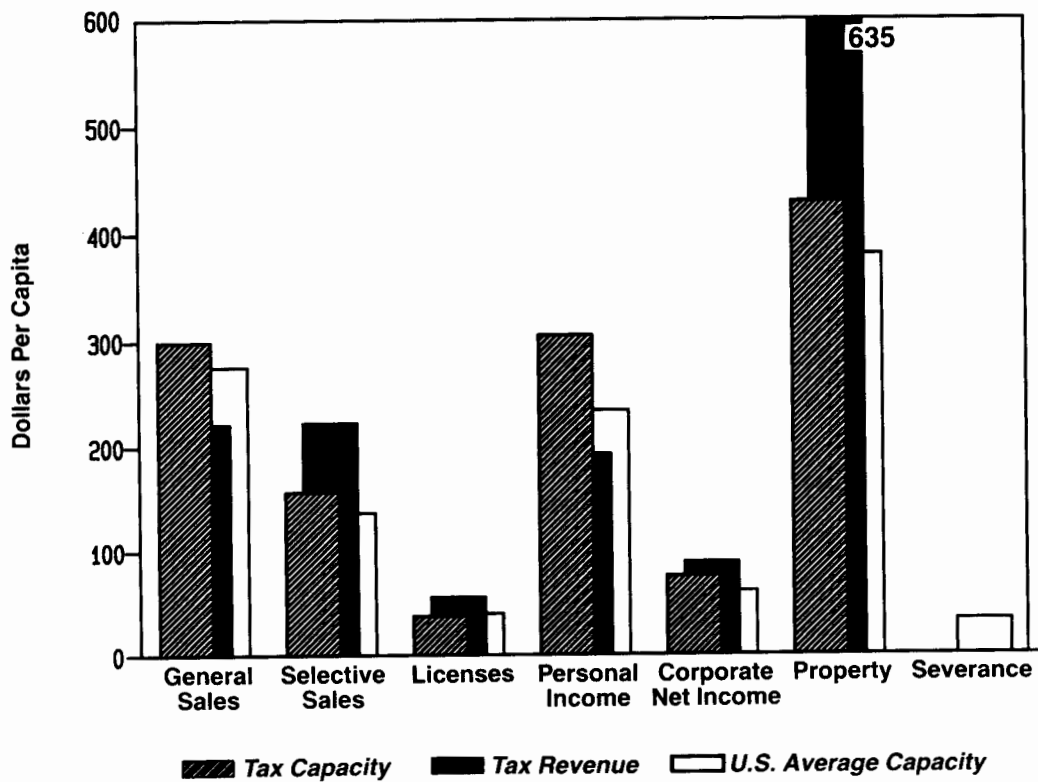
1983 Tax Capacity = 112

1983 Tax Effort = 109

Total Tax Capacity and Tax Effort, 1975-83



1983 Tax Capacity and Tax Revenue Selected Tax Bases

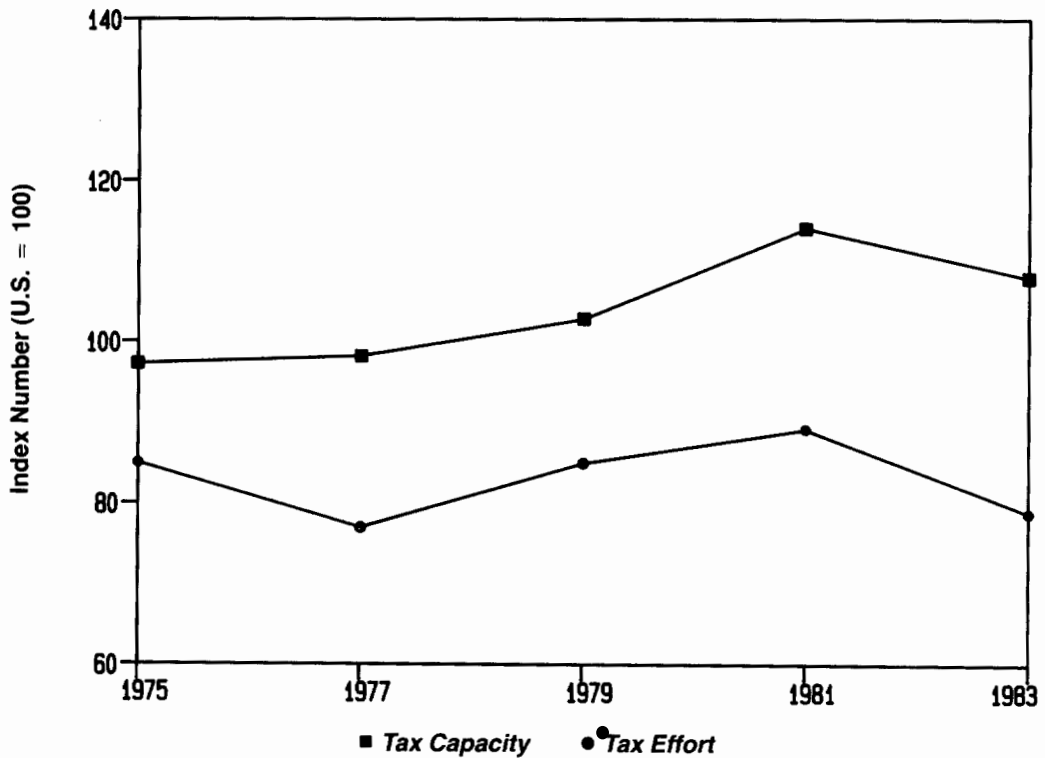


New Mexico

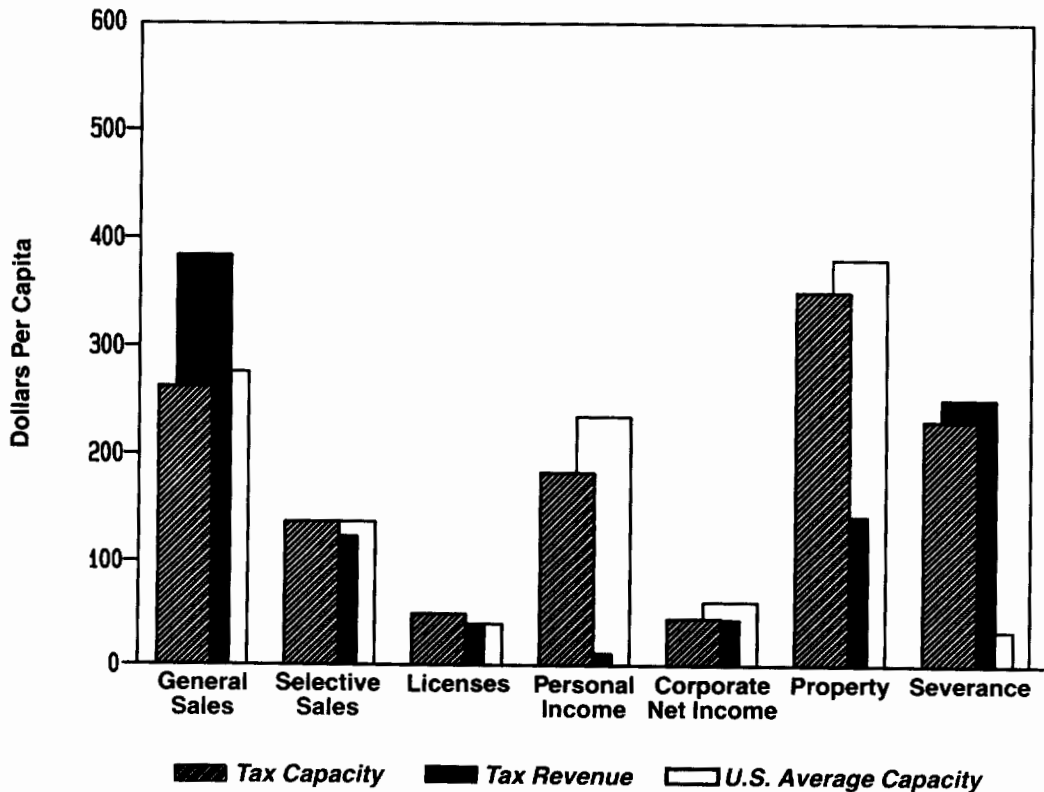
1983 Tax Capacity = 108

1983 Tax Effort = 79

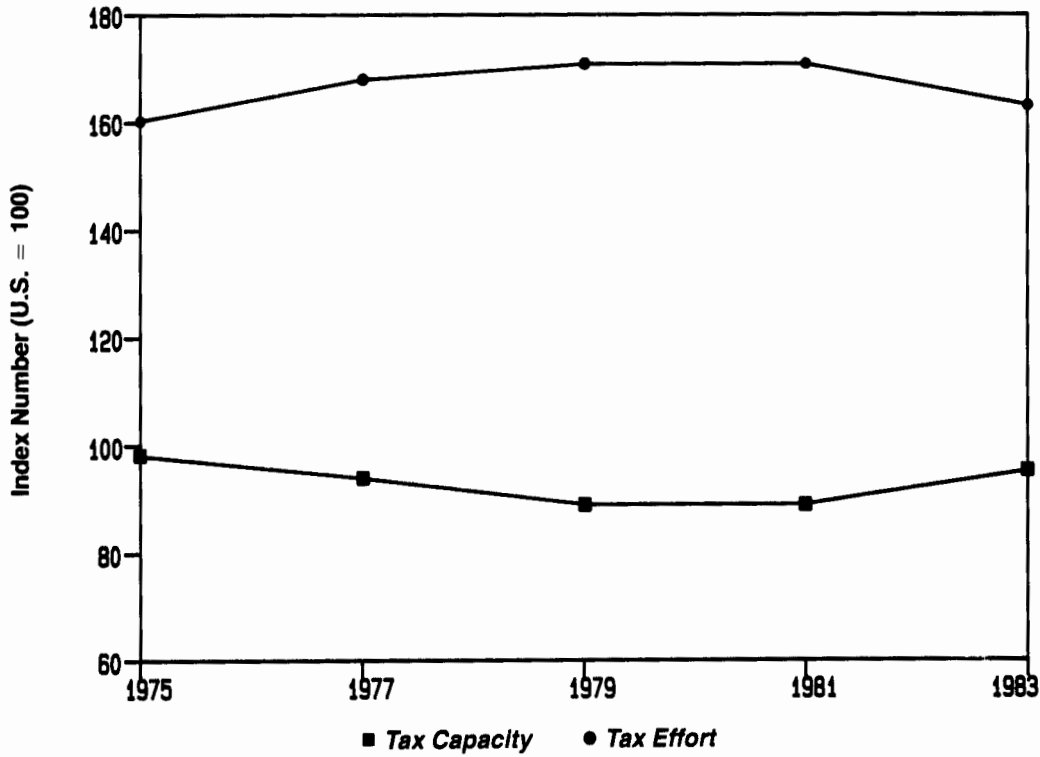
Total Tax Capacity and Tax Effort, 1975-83



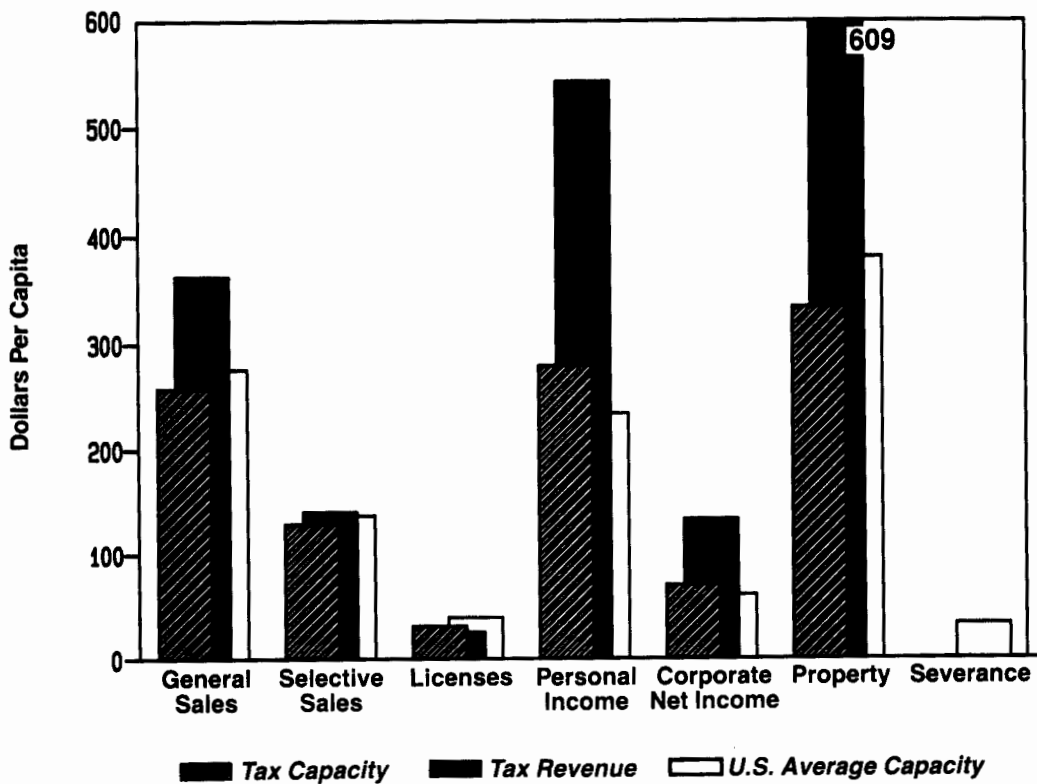
1983 Tax Capacity and Tax Revenue Selected Tax Bases



Total Tax Capacity and Tax Effort, 1975-83



1983 Tax Capacity and Tax Revenue Selected Tax Bases

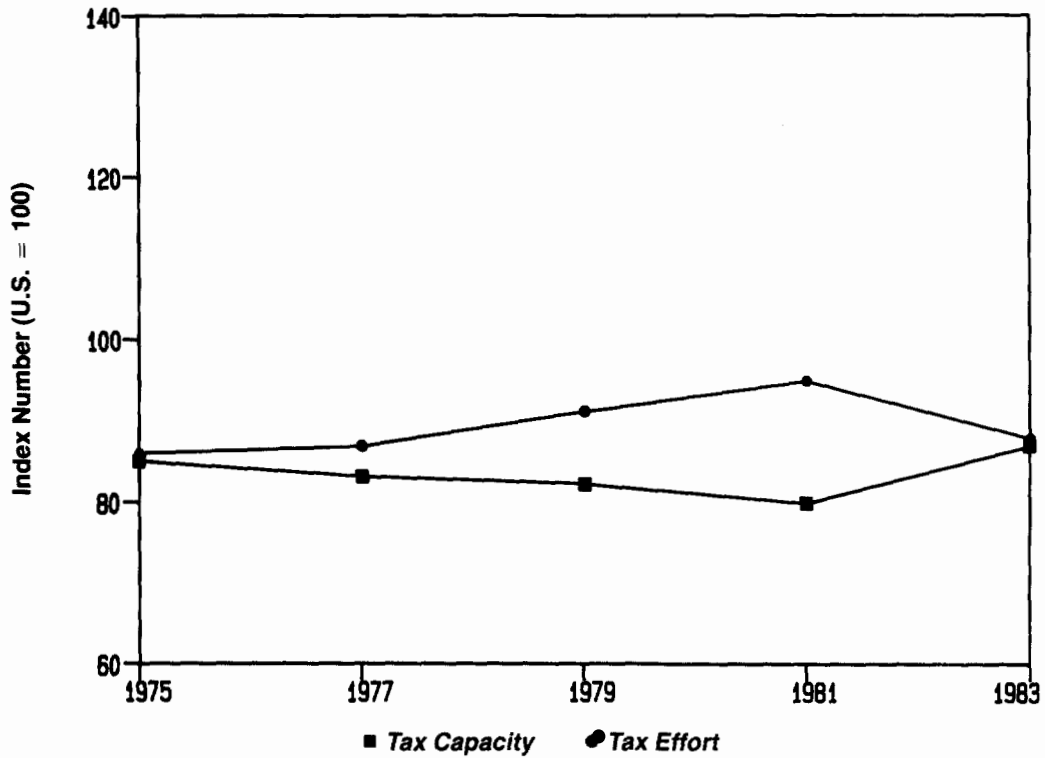


North Carolina

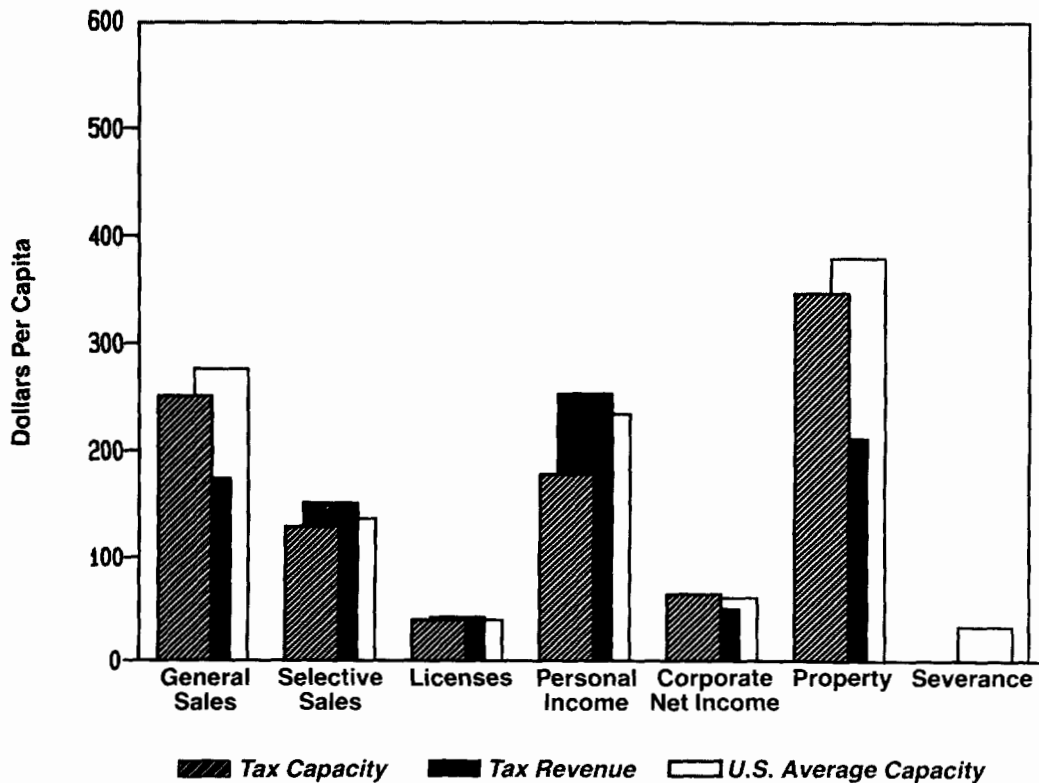
1983 Tax Capacity = 87

1983 Tax Effort = 88

Total Tax Capacity and Tax Effort, 1975-83



1983 Tax Capacity and Tax Revenue Selected Tax Bases

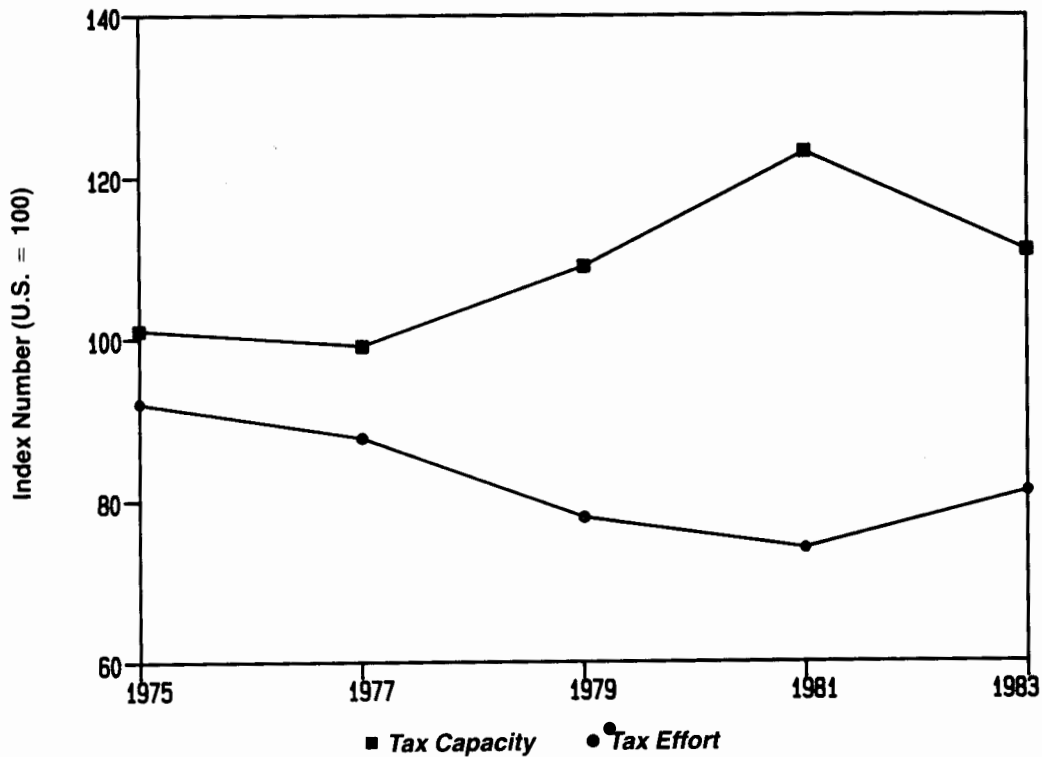


North Dakota

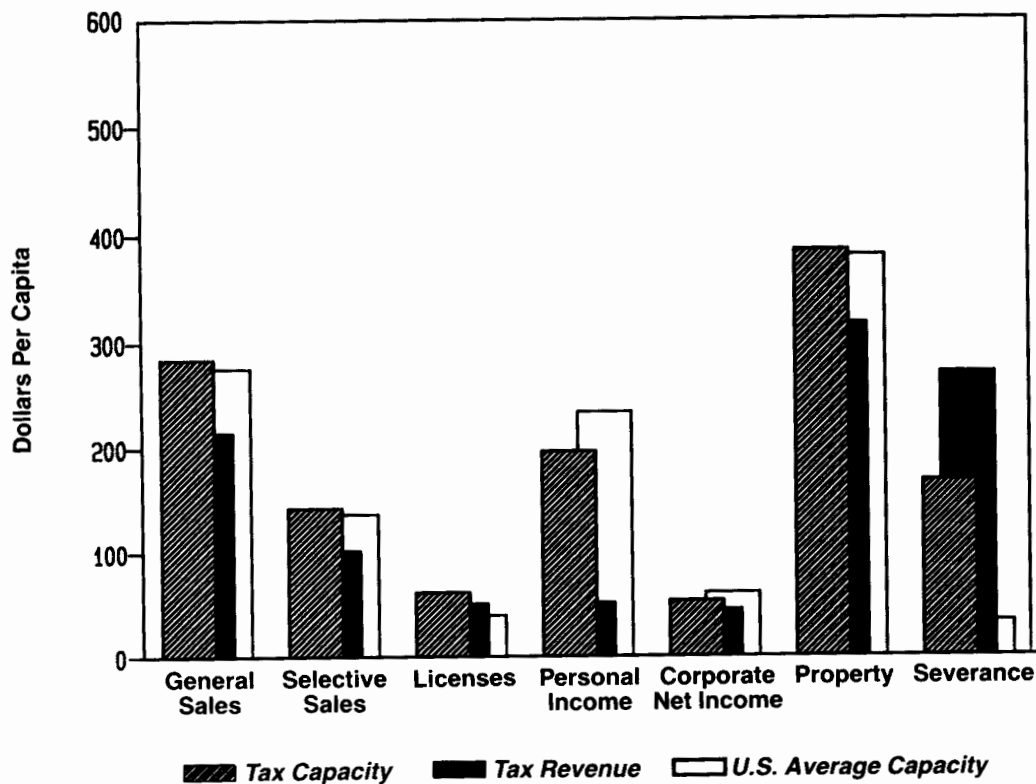
1983 Tax Capacity = 111

1983 Tax Effort = 81

Total Tax Capacity and Tax Effort, 1975-83



1983 Tax Capacity and Tax Revenue Selected Tax Bases

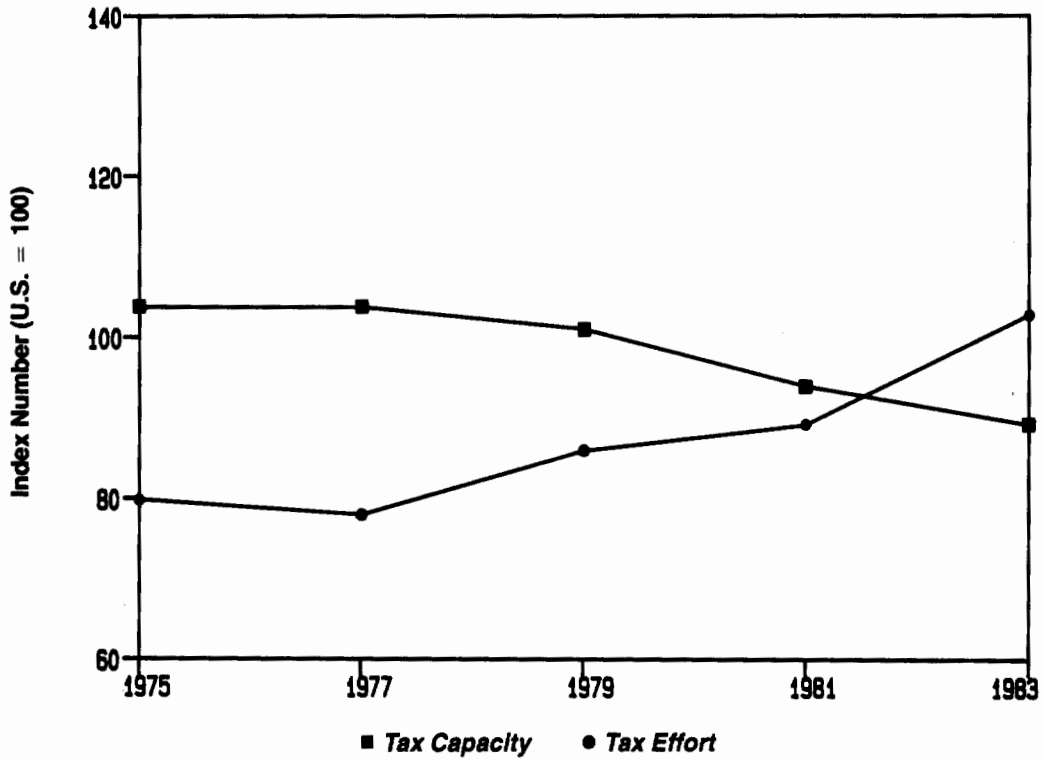


Ohio

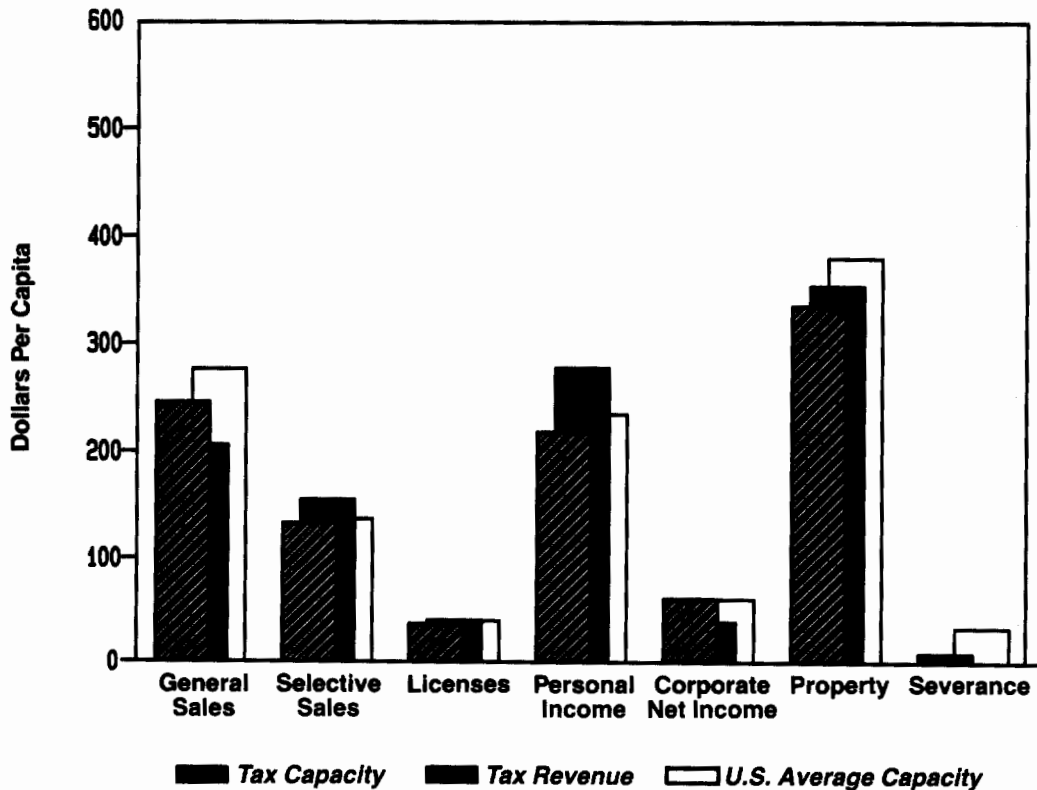
1983 Tax Capacity = 89

1983 Tax Effort = 103

Total Tax Capacity and Tax Effort, 1975-83



1983 Tax Capacity and Tax Revenue Selected Tax Bases

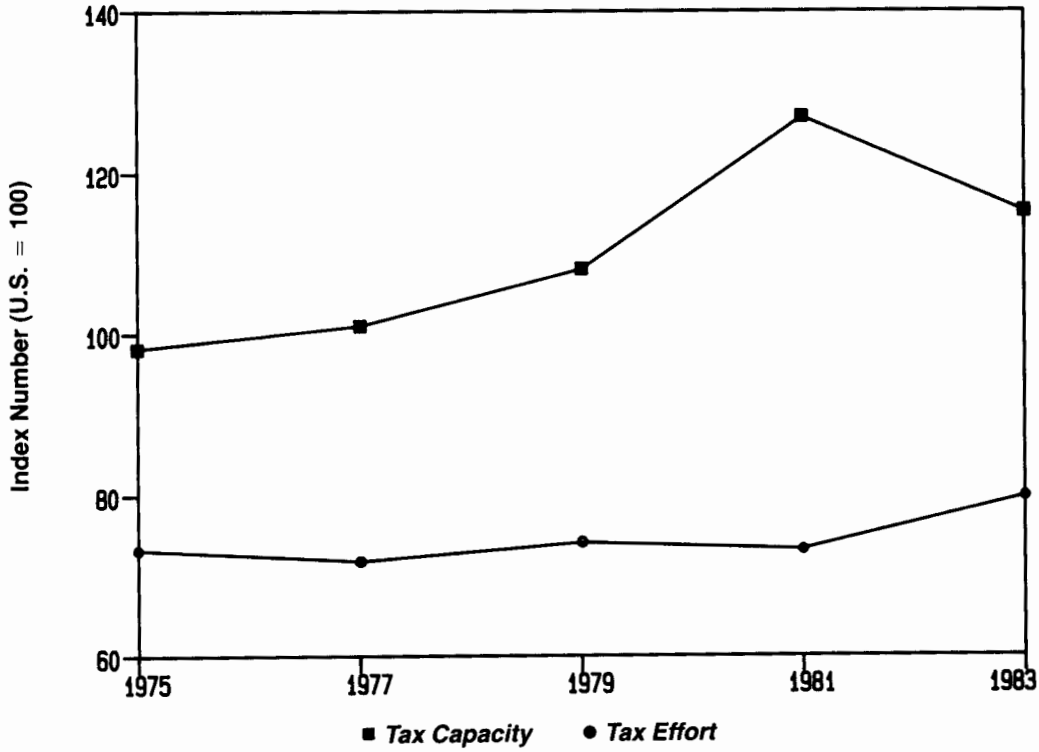


Oklahoma

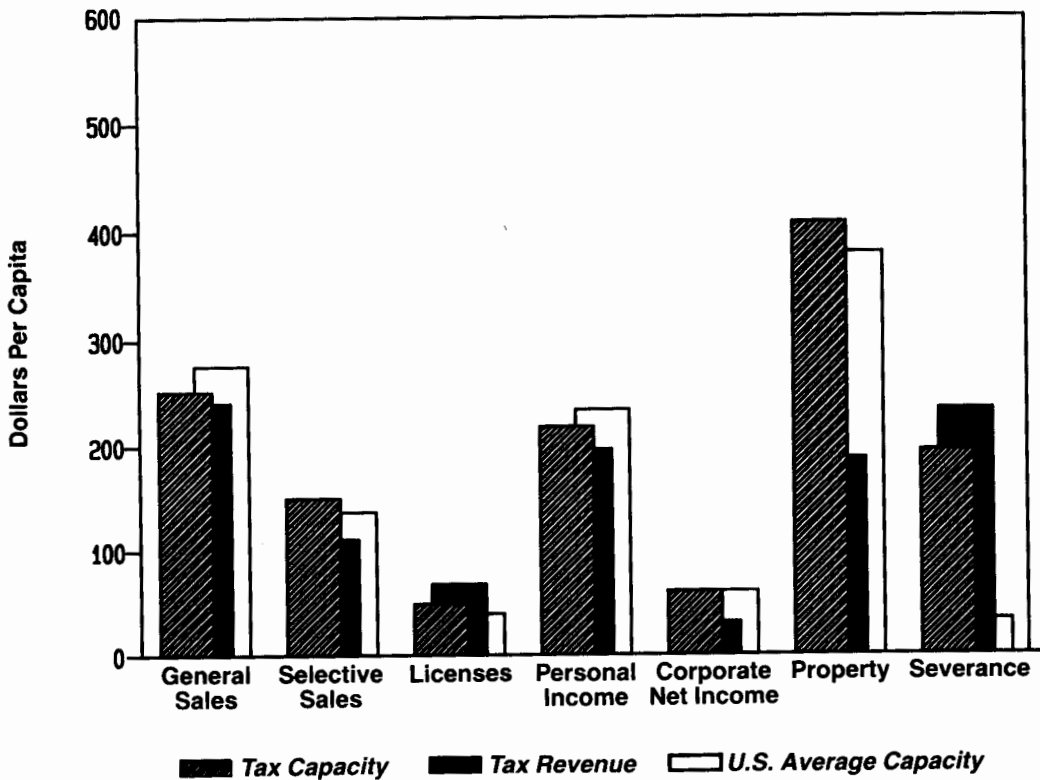
1983 Tax Capacity = 115

1983 Tax Effort = 80

Total Tax Capacity and Tax Effort, 1975-83



1983 Tax Capacity and Tax Revenue Selected Tax Bases

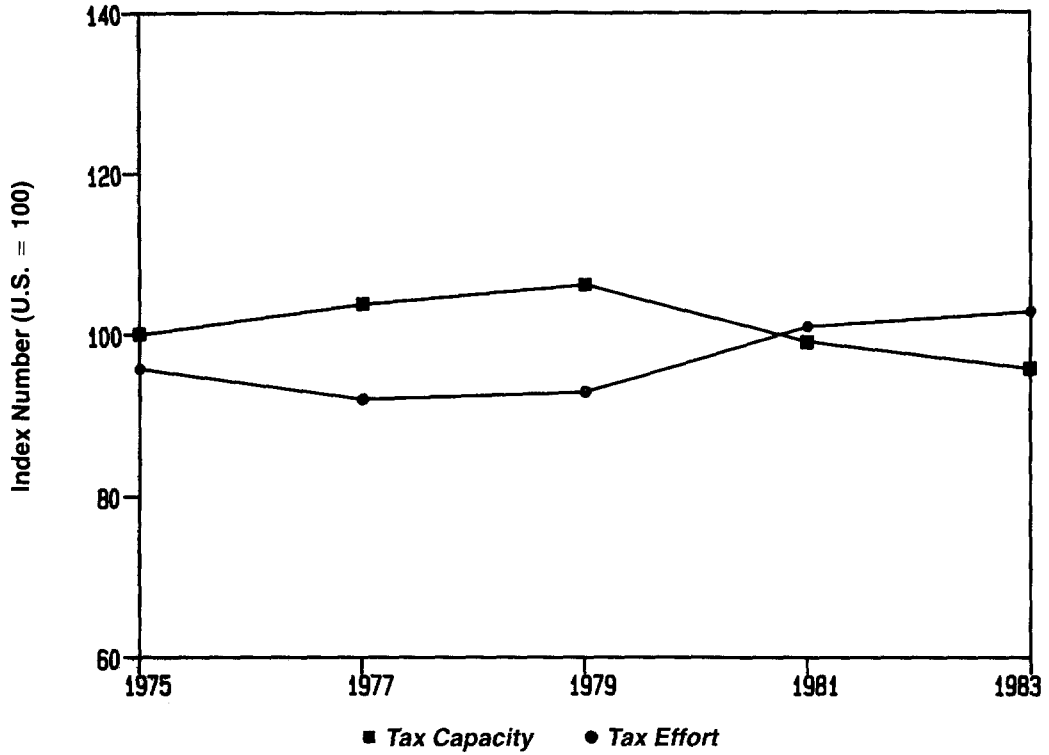


Oregon

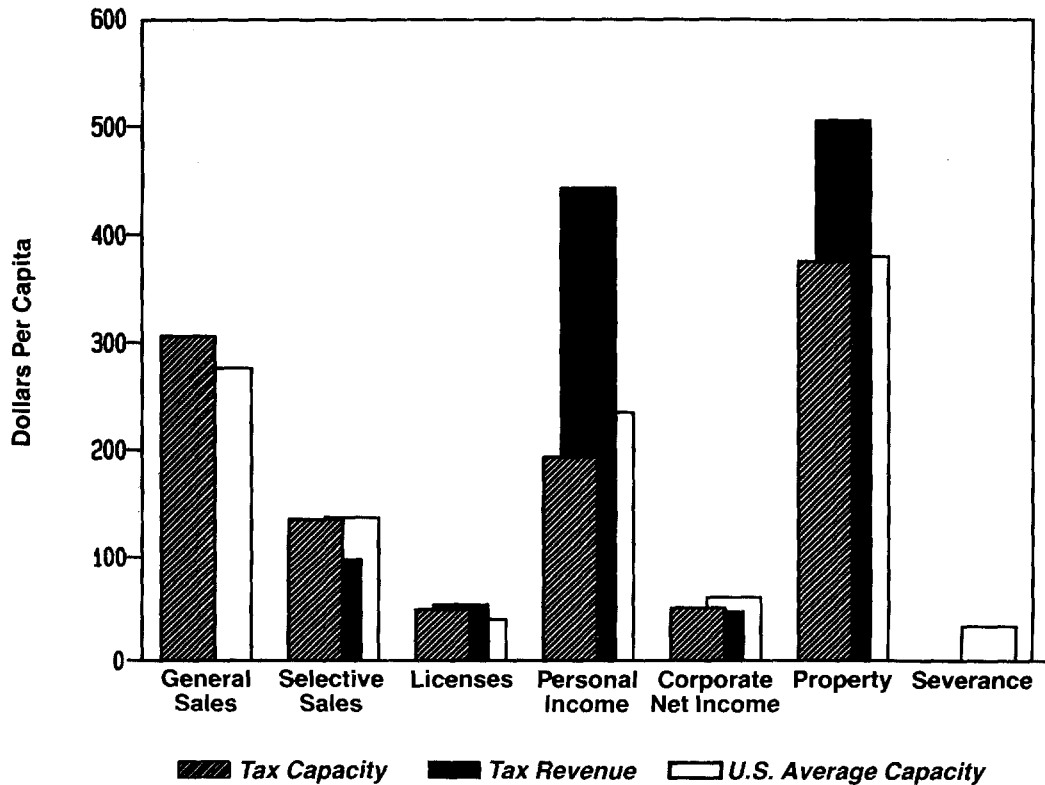
1983 Tax Capacity = 95

1983 Tax Effort = 103

Total Tax Capacity and Tax Effort, 1975-83



1983 Tax Capacity and Tax Revenue Selected Tax Bases

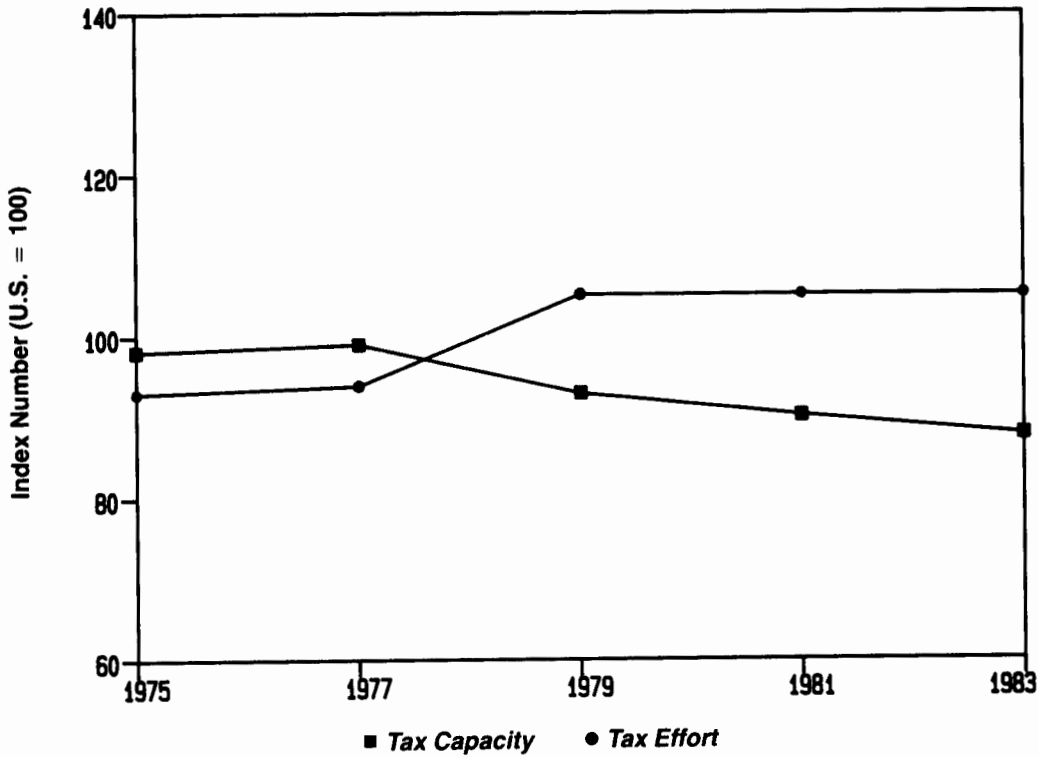


Pennsylvania

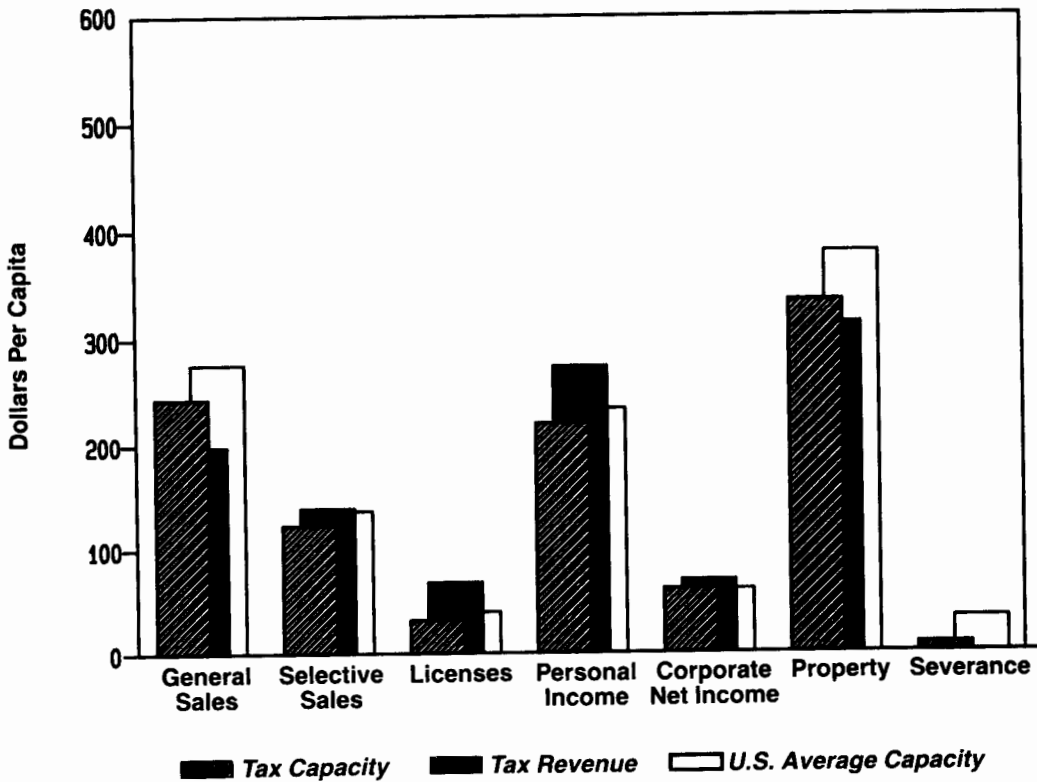
1983 Tax Capacity = 88

1983 Tax Effort = 105

Total Tax Capacity and Tax Effort, 1975-83



1983 Tax Capacity and Tax Revenue Selected Tax Bases

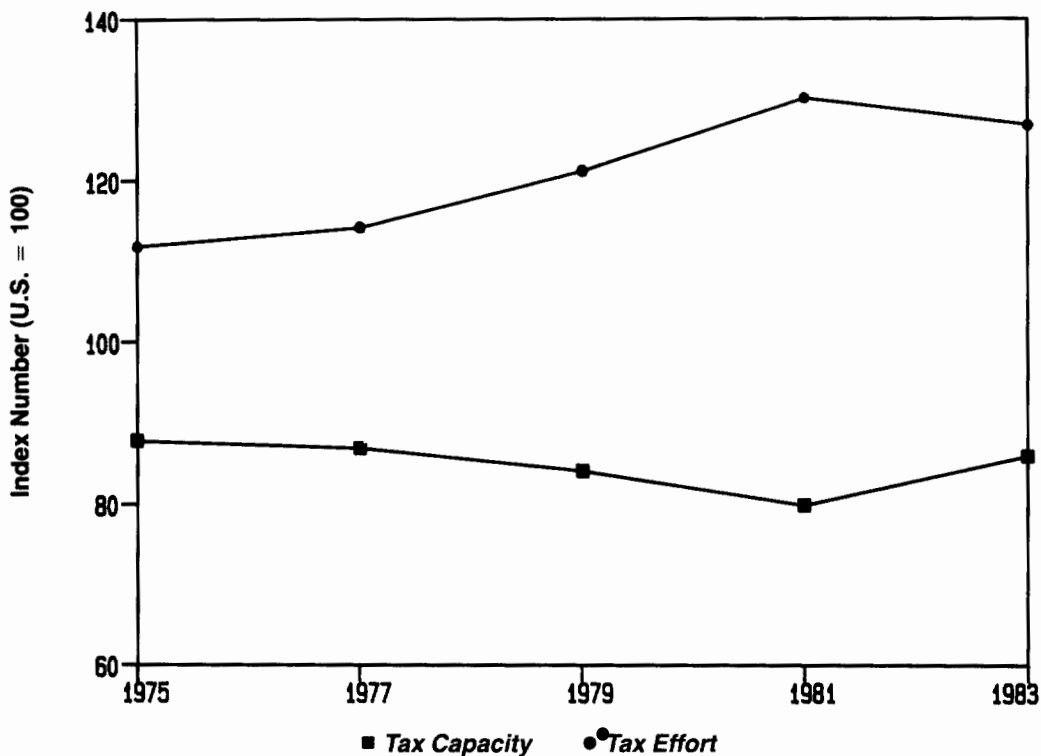


Rhode Island

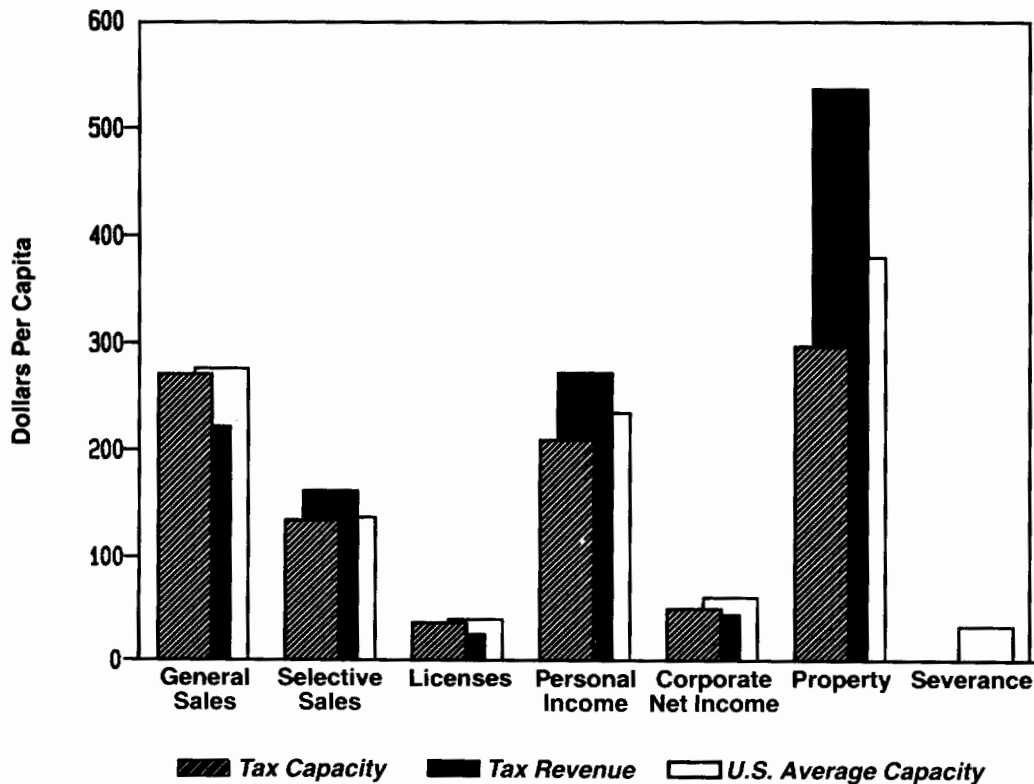
1983 Tax Capacity = 86

1983 Tax Effort = 126

Total Tax Capacity and Tax Effort, 1975-83



1983 Tax Capacity and Tax Revenue Selected Tax Bases

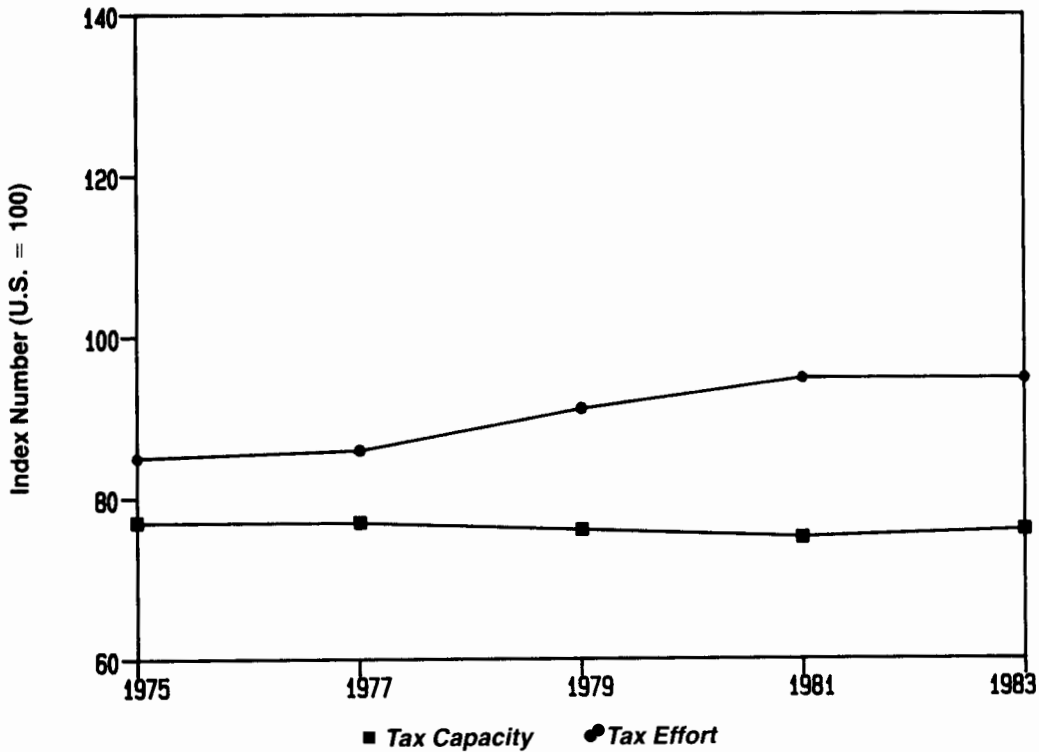


South Carolina

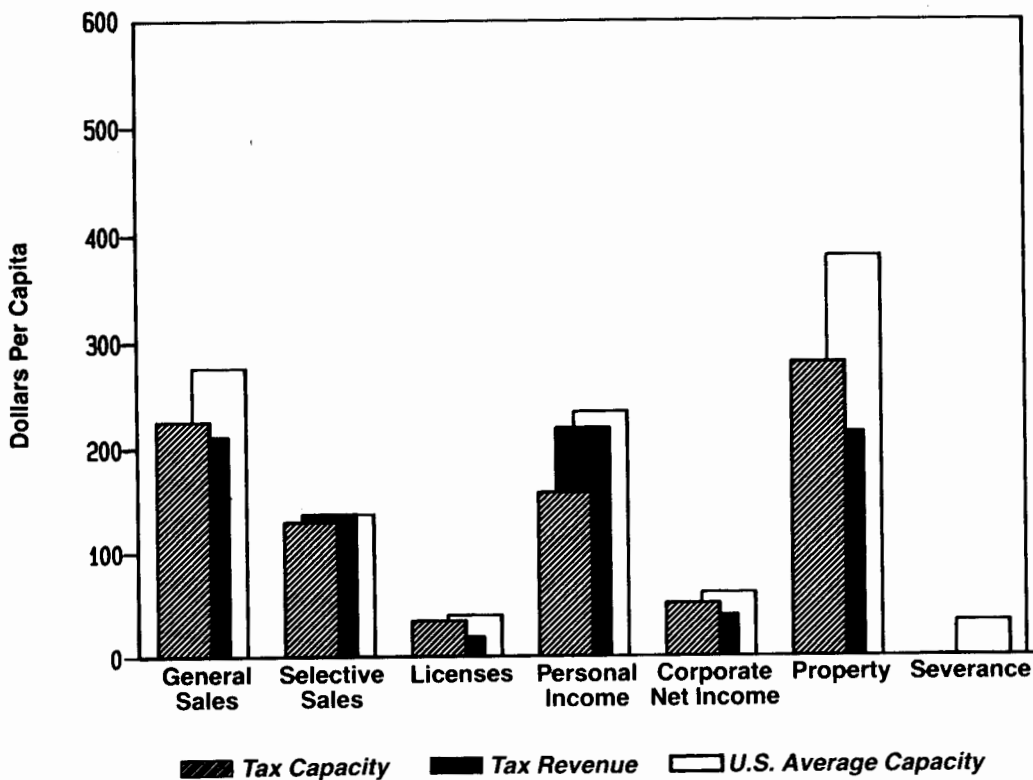
1983 Tax Capacity = 76

1983 Tax Effort = 96

Total Tax Capacity and Tax Effort, 1975-83



1983 Tax Capacity and Tax Revenue Selected Tax Bases

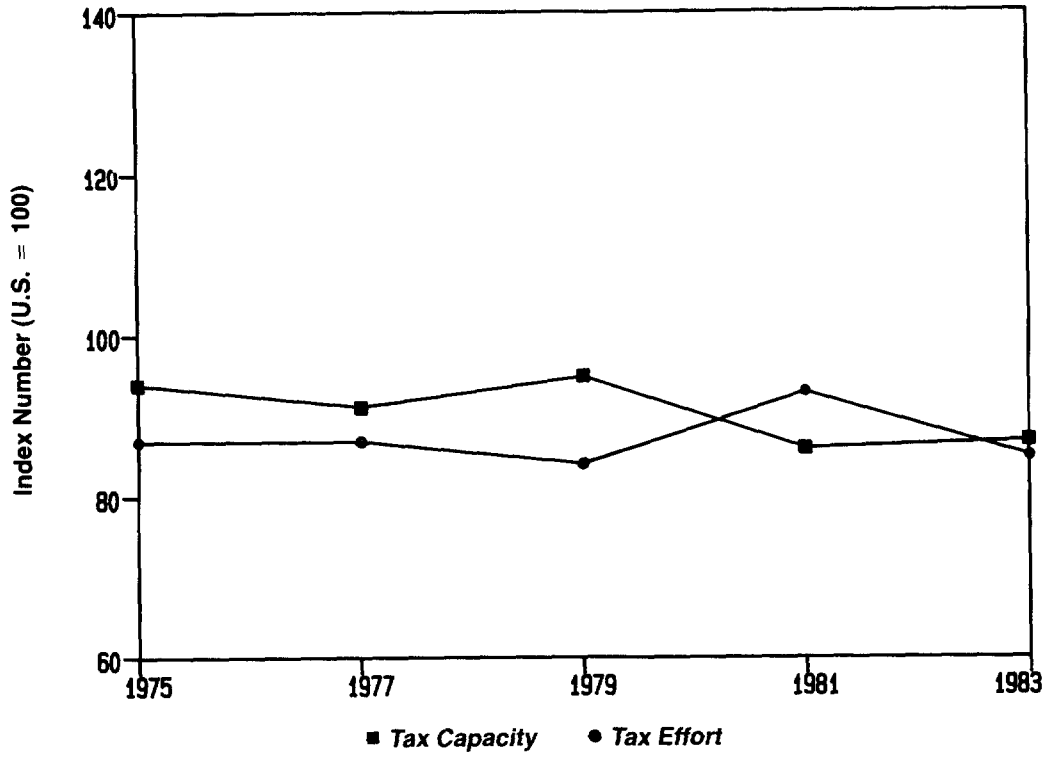


South Dakota

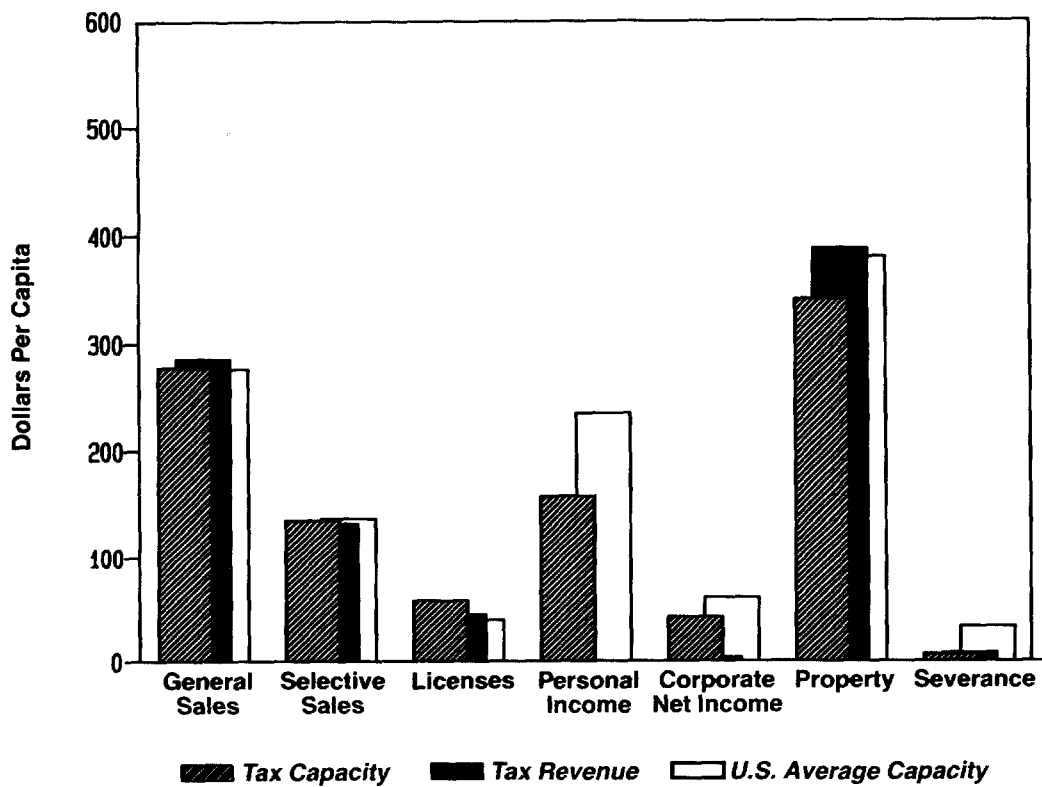
1983 Tax Capacity = 87

1983 Tax Effort = 85

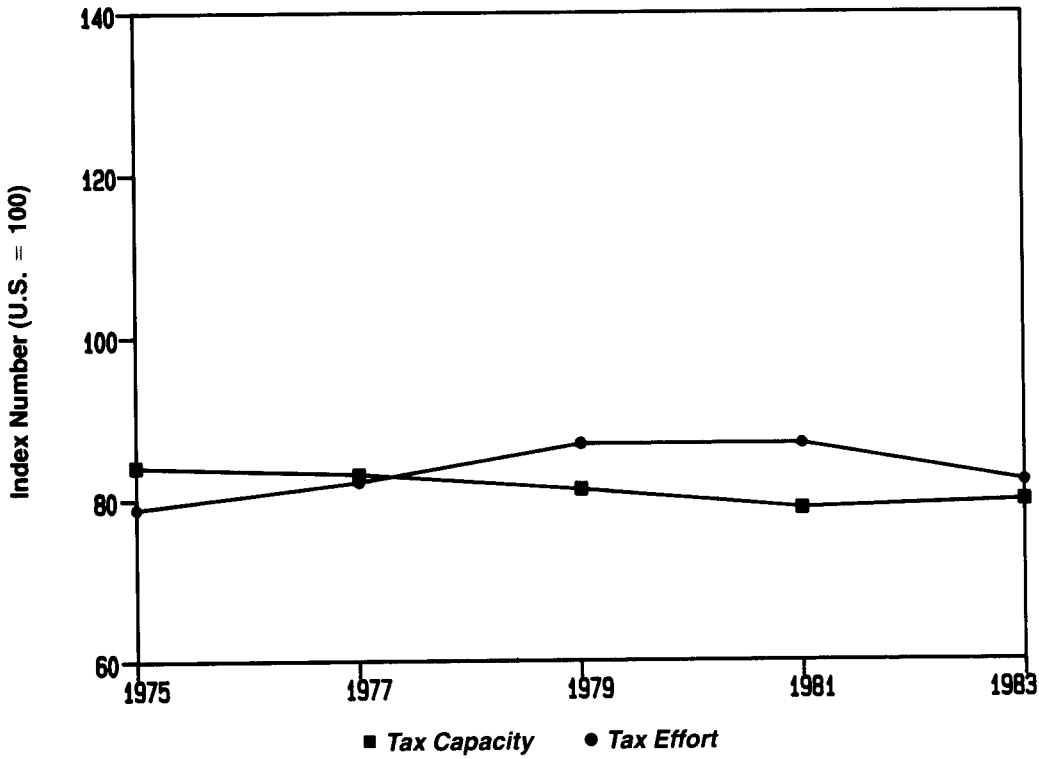
Total Tax Capacity and Tax Effort, 1975-83



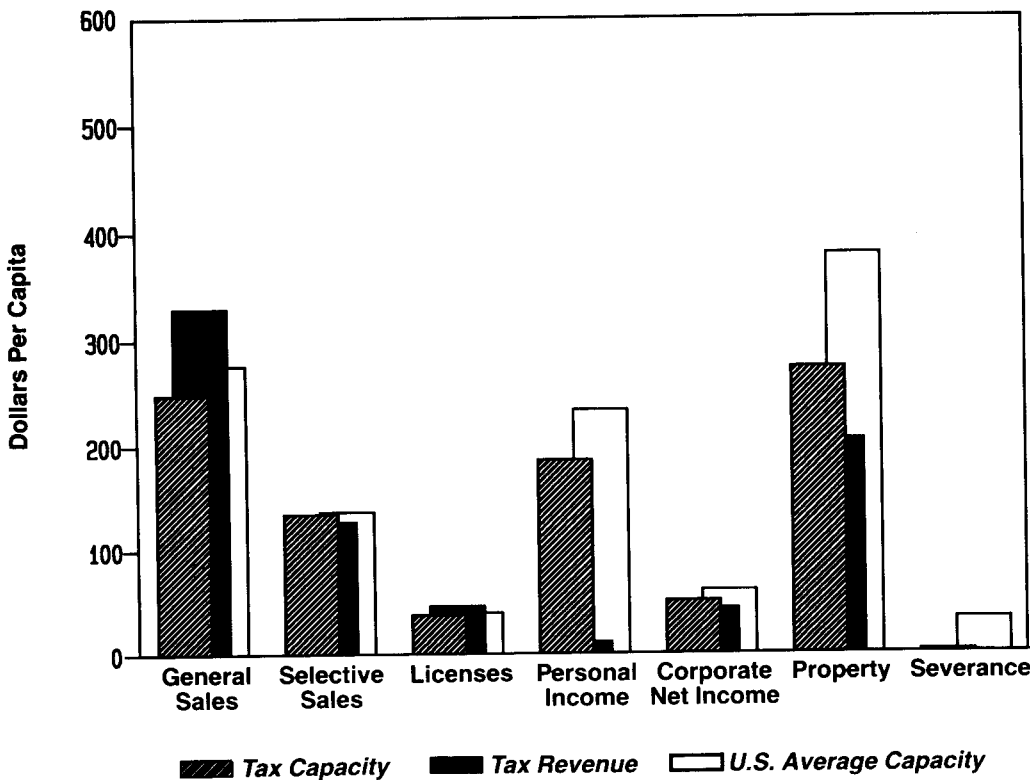
1983 Tax Capacity and Tax Revenue Selected Tax Bases



Total Tax Capacity and Tax Effort, 1975-83



1983 Tax Capacity and Tax Revenue Selected Tax Bases

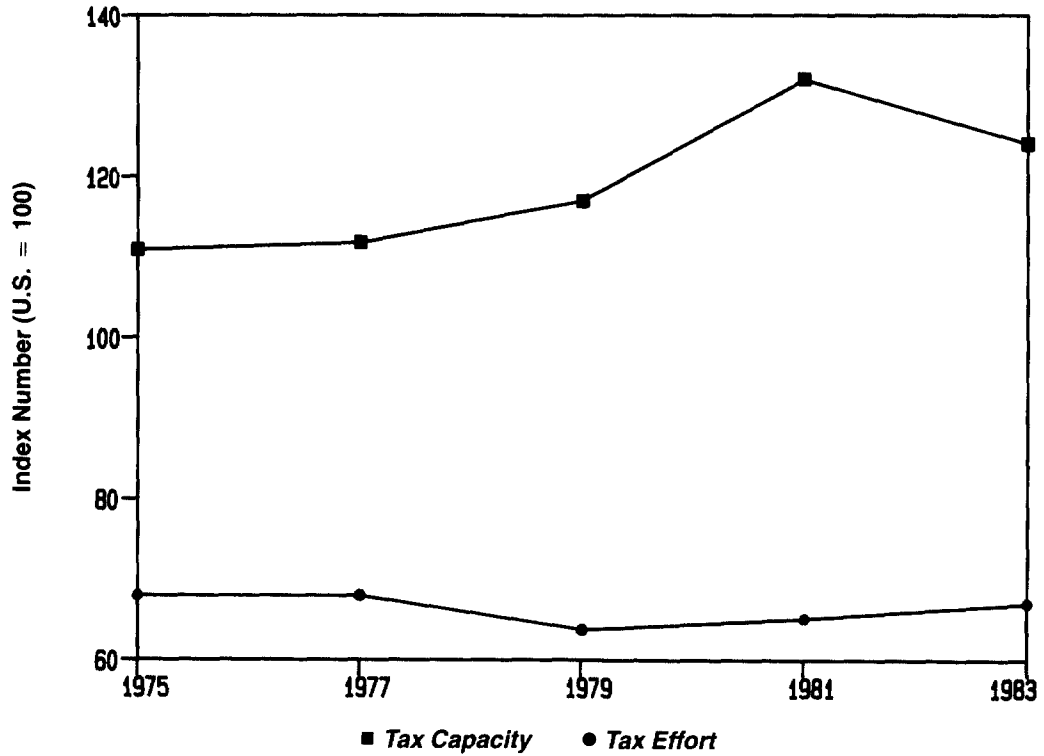


Texas

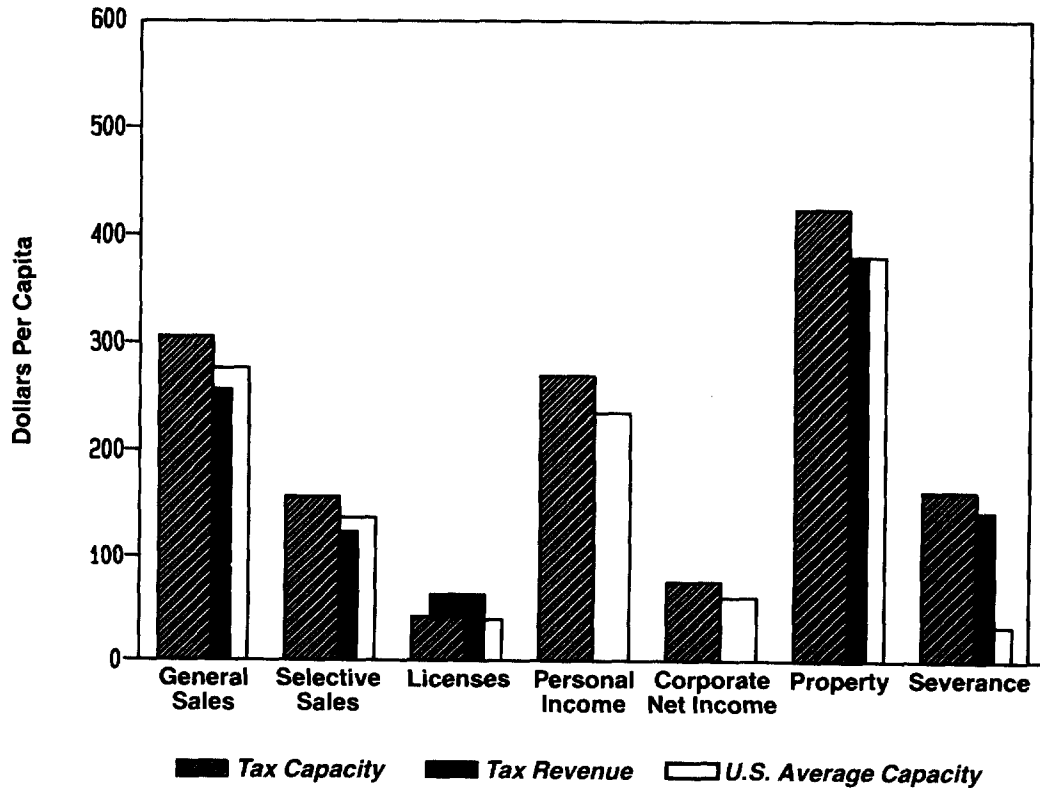
1983 Tax Capacity = 124

1983 Tax Effort = 67

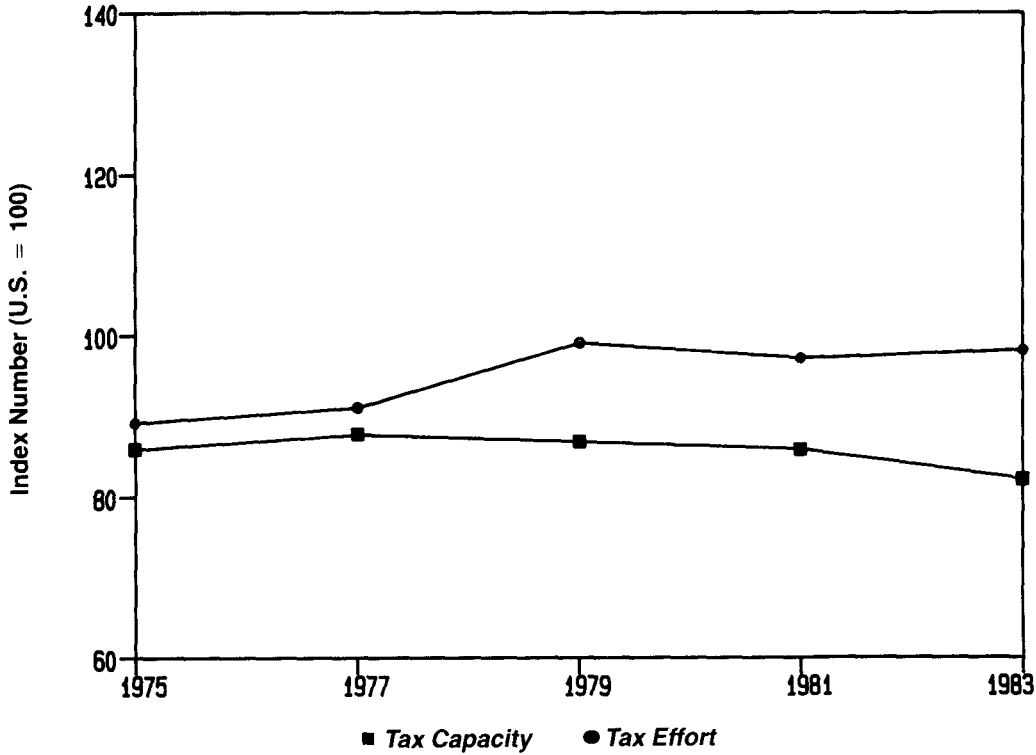
Total Tax Capacity and Tax Effort, 1975-83



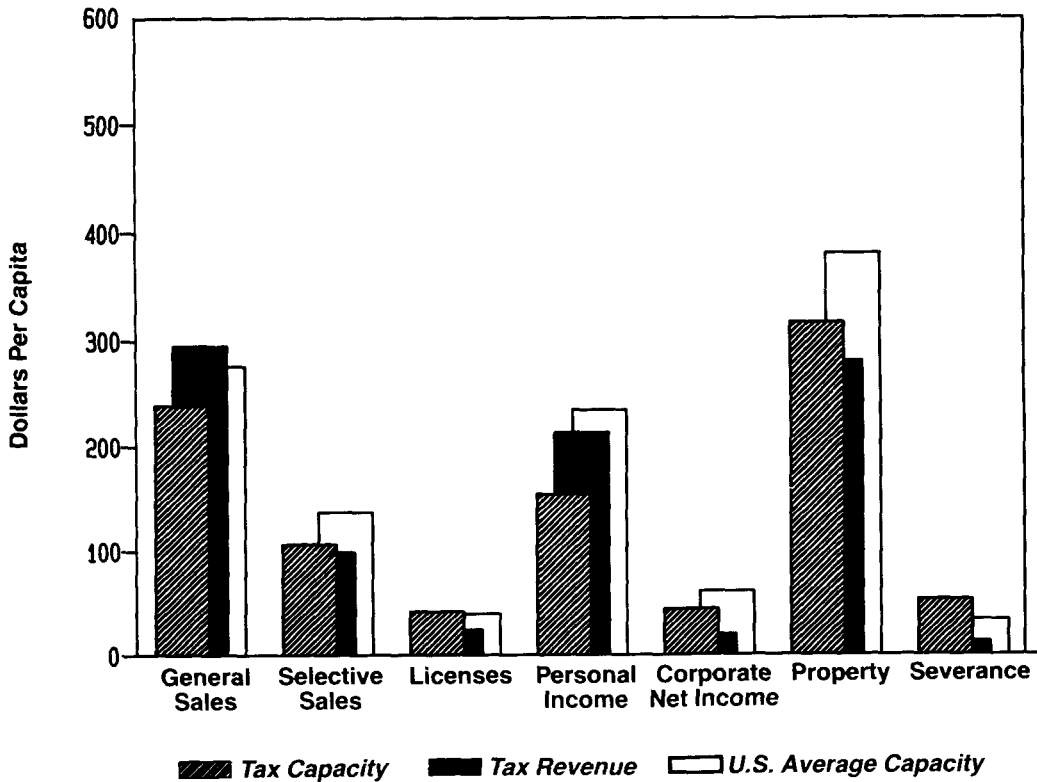
1983 Tax Capacity and Tax Revenue Selected Tax Bases



Total Tax Capacity and Tax Effort, 1975-83



1983 Tax Capacity and Tax Revenue Selected Tax Bases

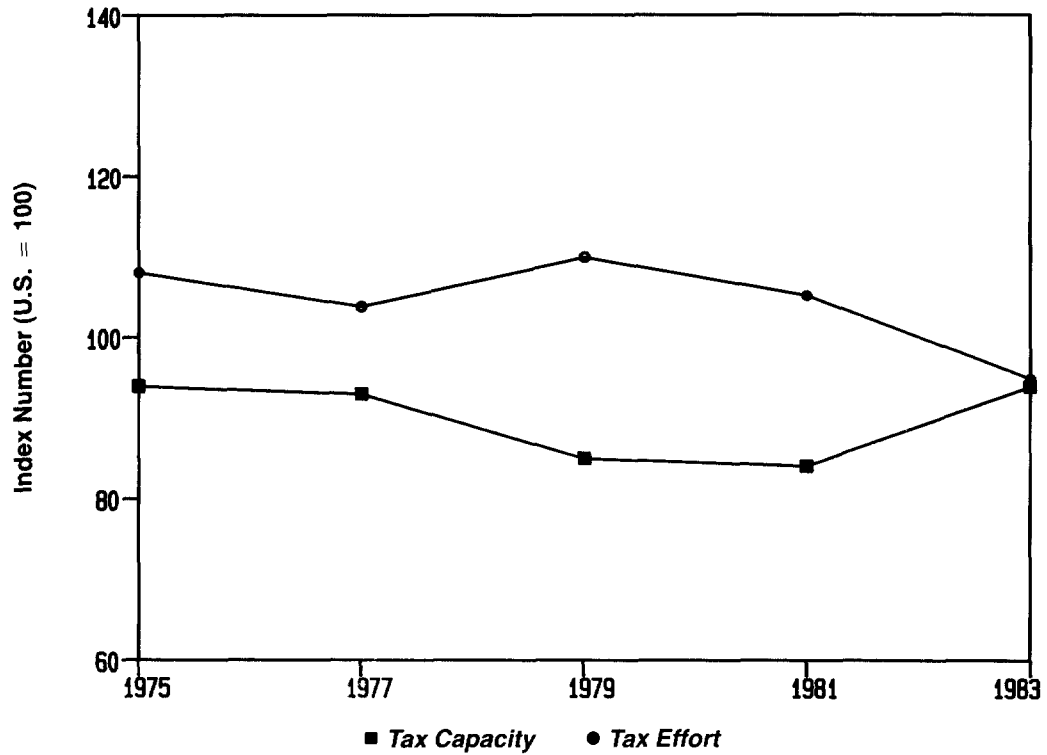


Vermont

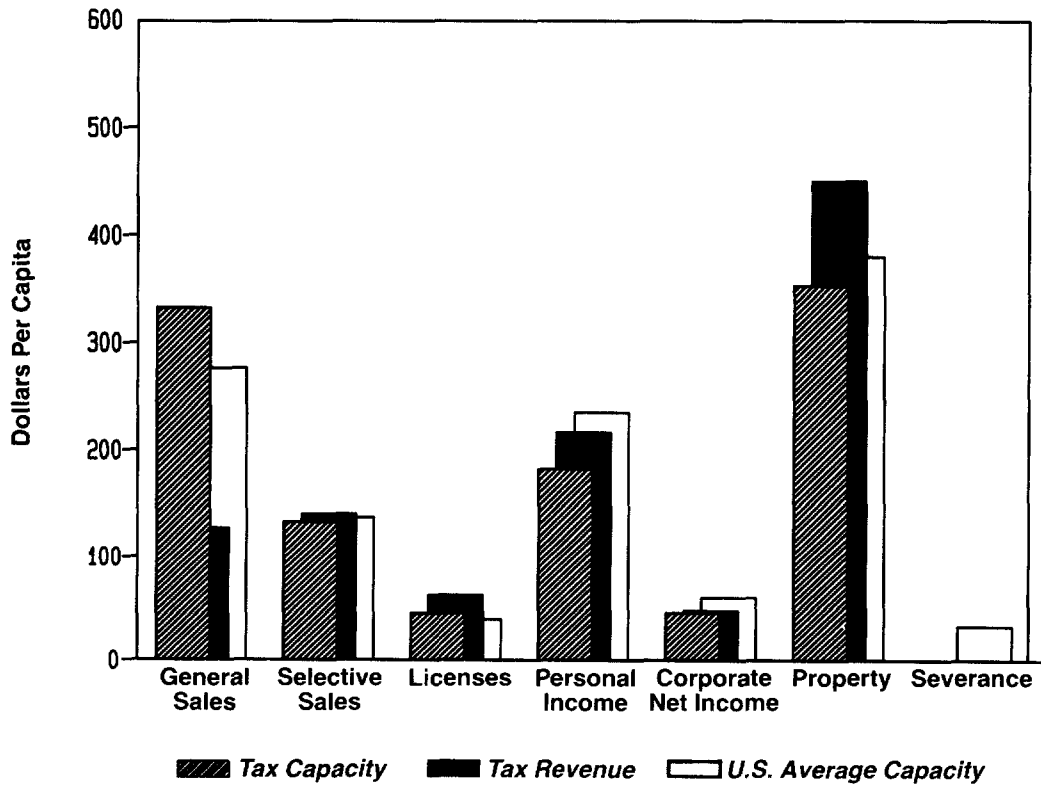
1983 Tax Capacity = 94

1983 Tax Effort = 95

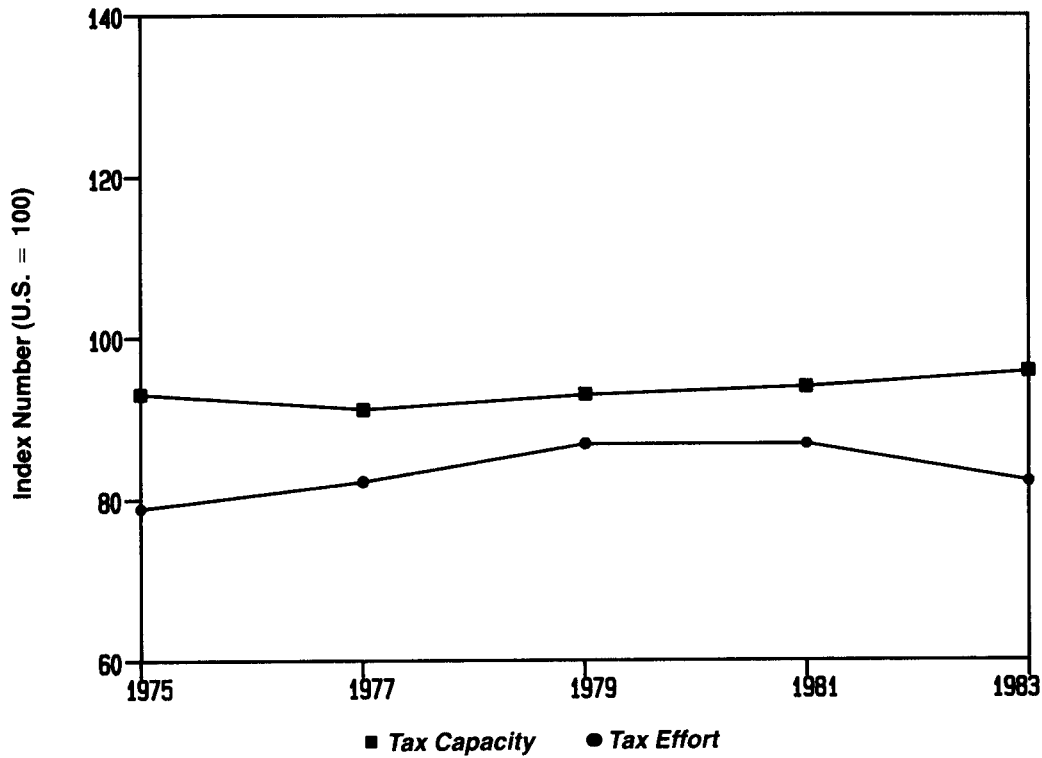
Total Tax Capacity and Tax Effort, 1975-83



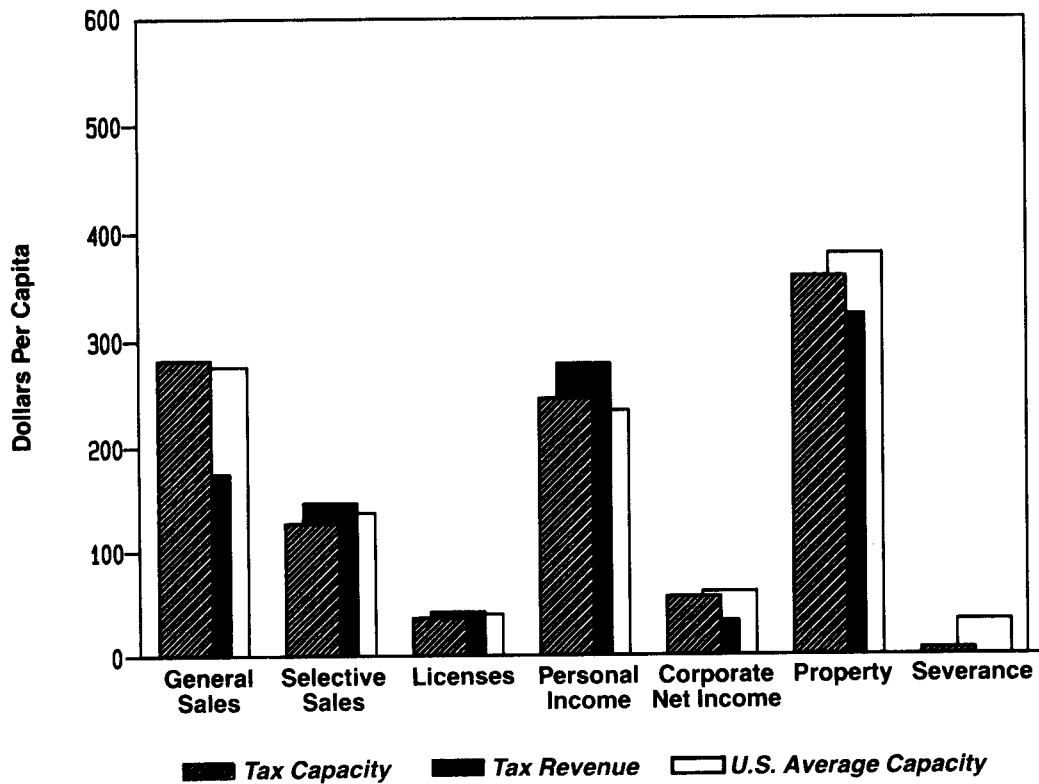
1983 Tax Capacity and Tax Revenue Selected Tax Bases



Total Tax Capacity and Tax Effort, 1975-83



1983 Tax Capacity and Tax Revenue Selected Tax Bases

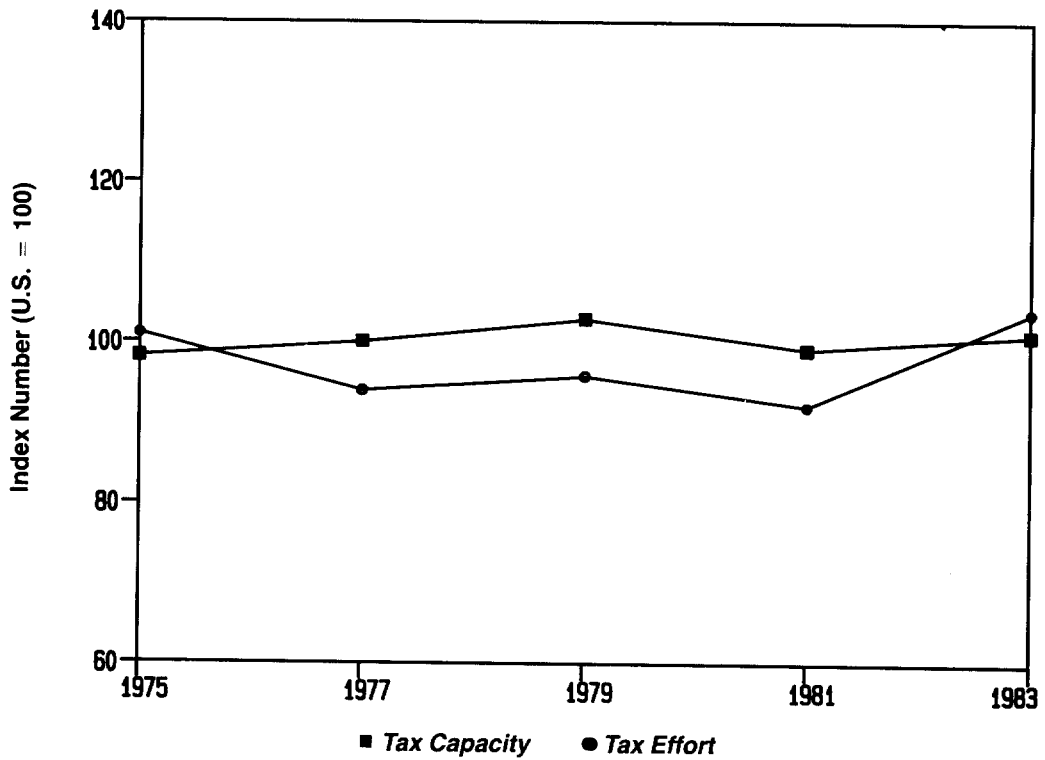


Washington

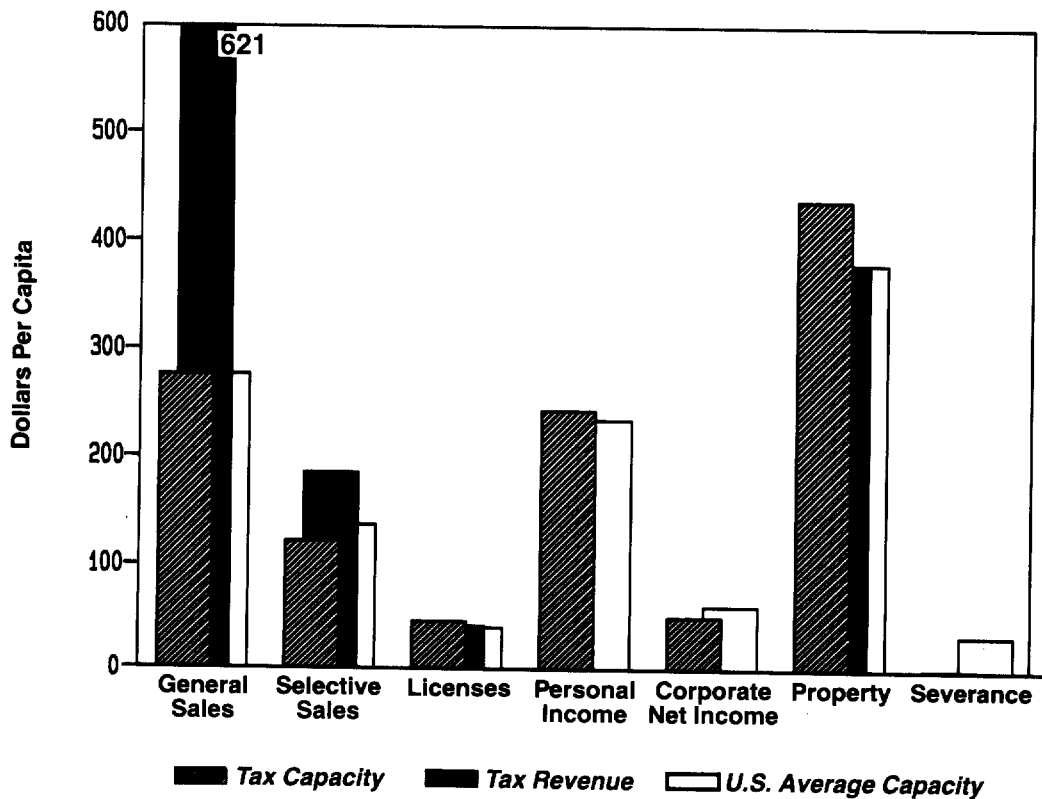
1983 Tax Capacity = 101

1983 Tax Effort = 104

Total Tax Capacity and Tax Effort, 1975-83



1983 Tax Capacity and Tax Revenue Selected Tax Bases

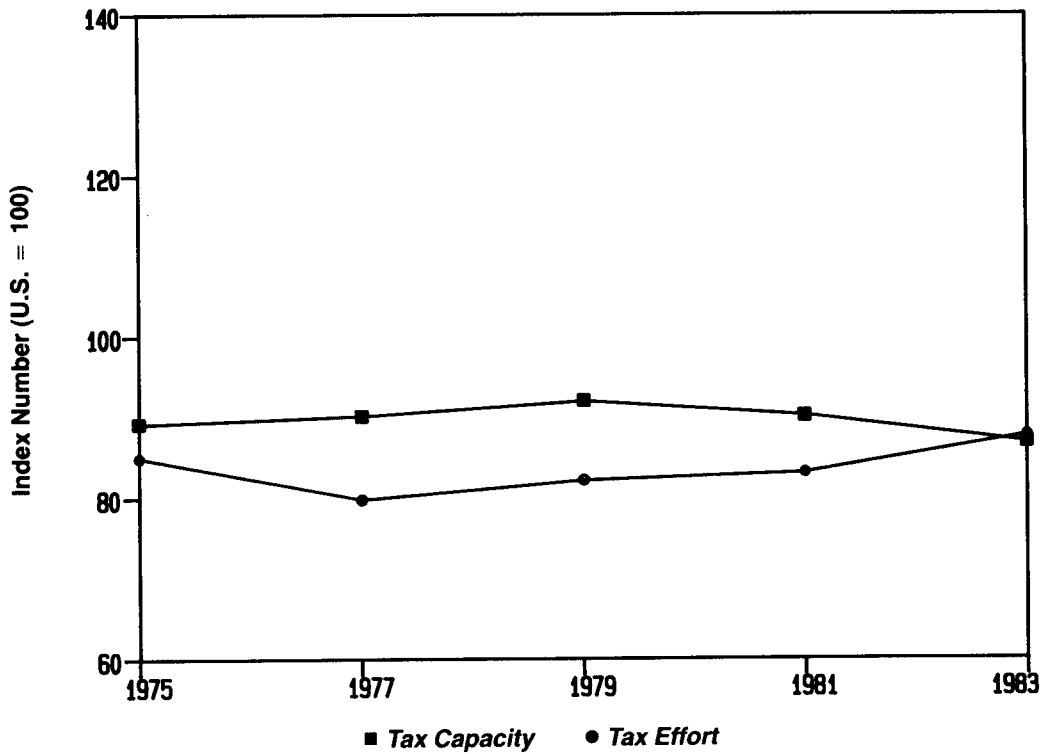


West Virginia

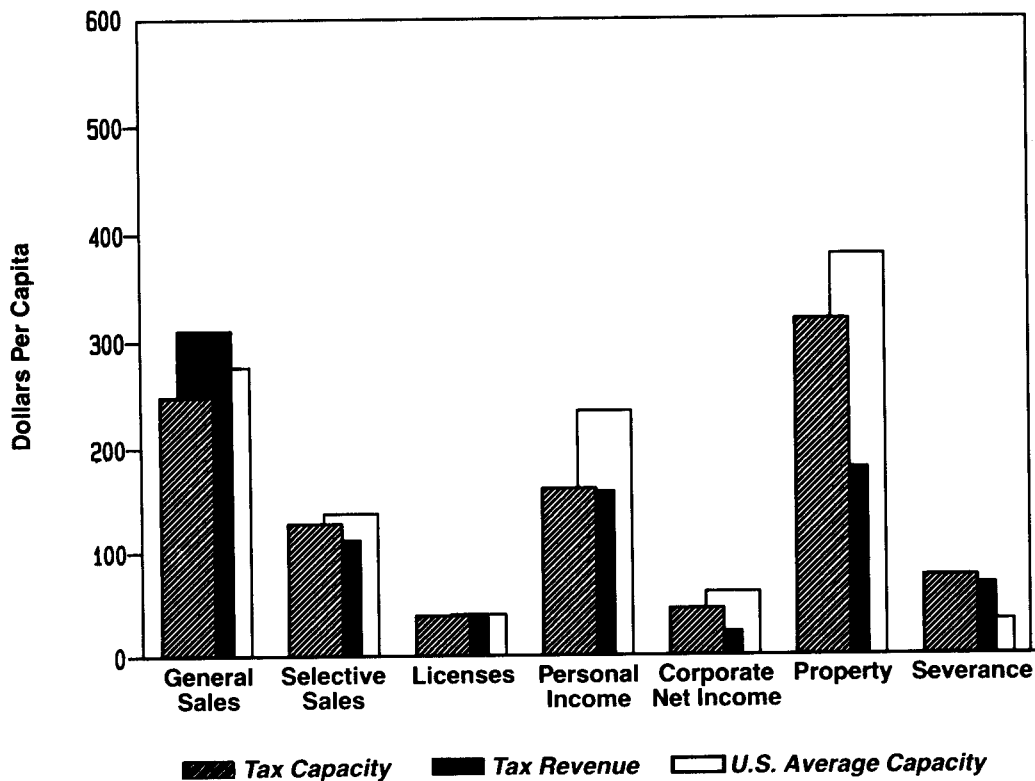
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1983 Tax Effort = 88

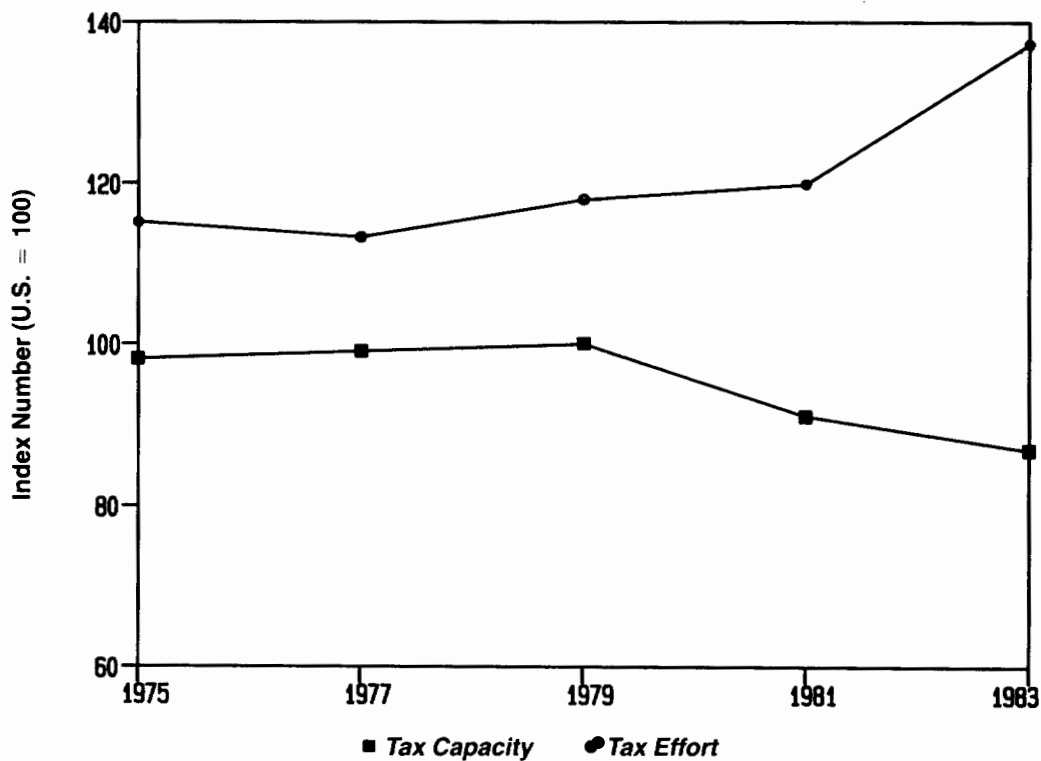
Total Tax Capacity and Tax Effort, 1975-83



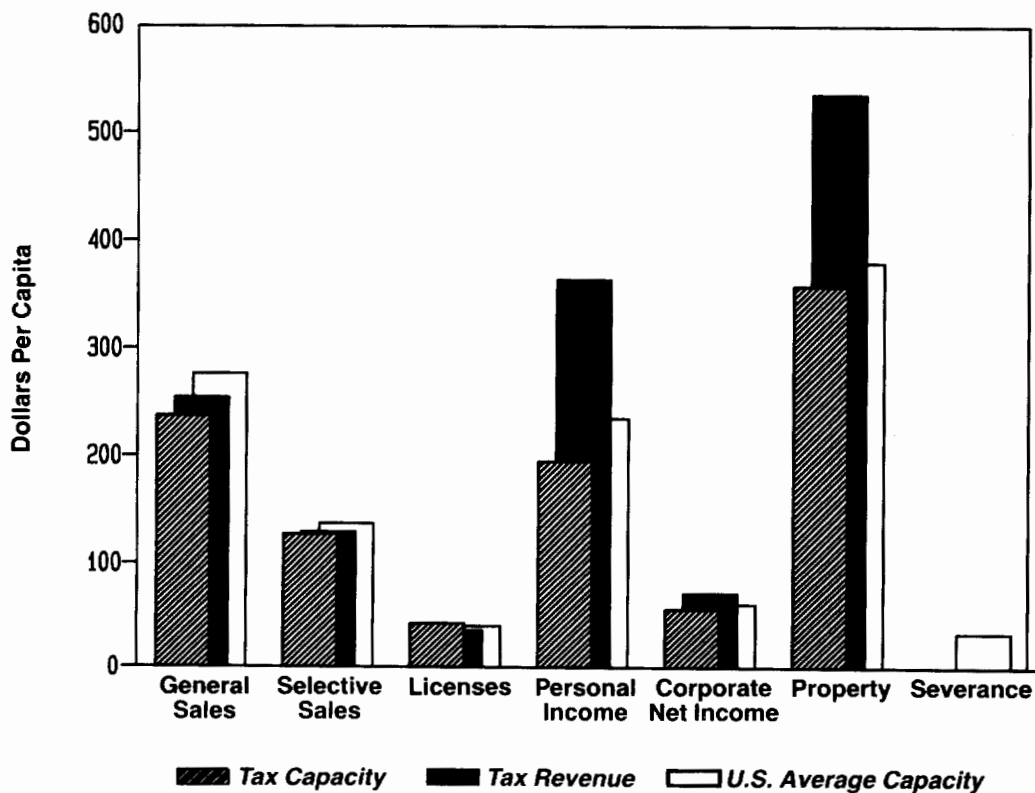
1983 Tax Capacity and Tax Revenue Selected Tax Bases



Total Tax Capacity and Tax Effort, 1975-83



1983 Tax Capacity and Tax Revenue Selected Tax Bases

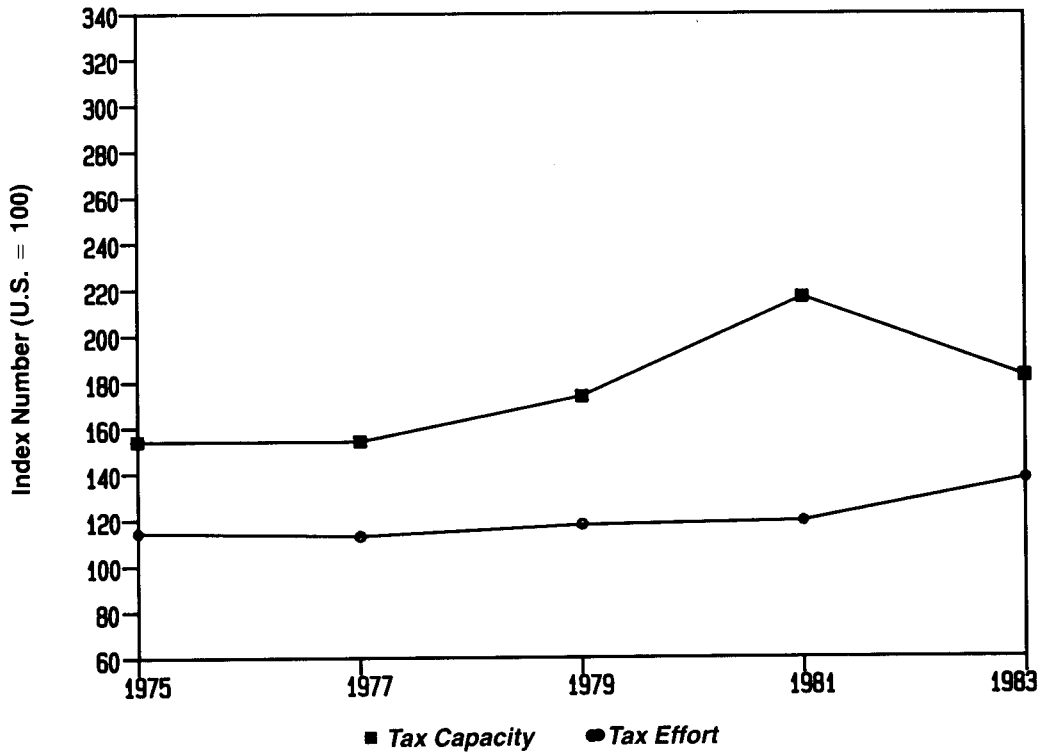


Wyoming

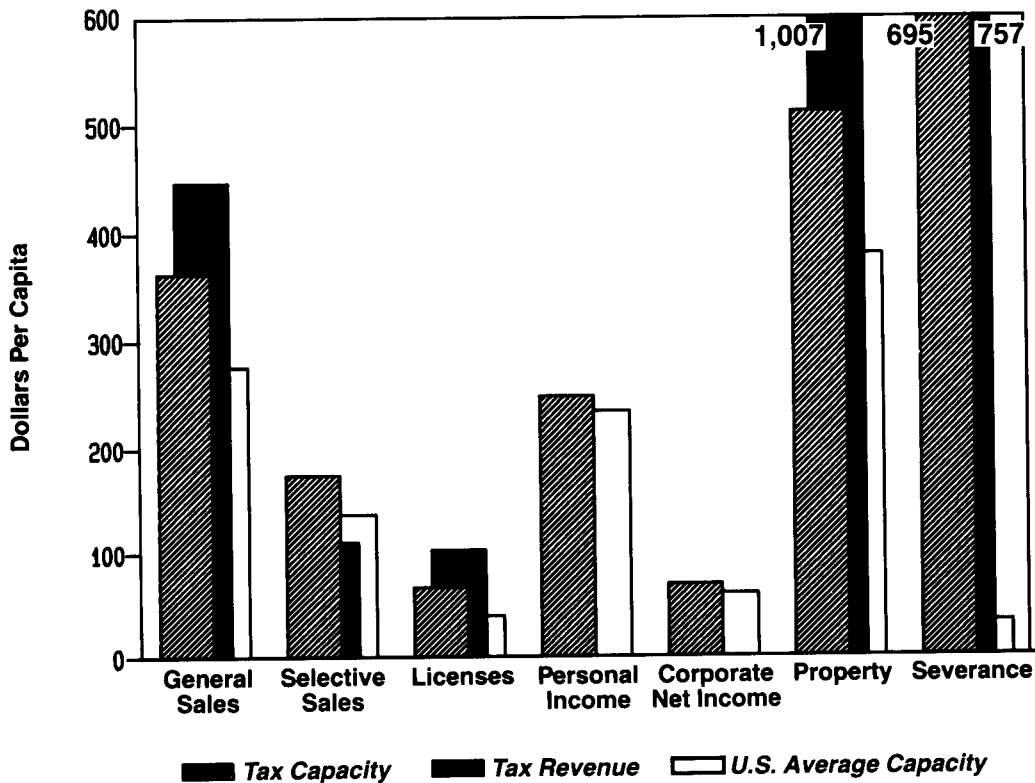
1983 Tax Capacity = 182

1983 Tax Effort = 113

Total Tax Capacity and Tax Effort, 1975-83



1983 Tax Capacity and Tax Revenue Selected Tax Bases



TAX-BY-TAX TABLES

In this appendix, the 1983 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 col-

lected 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 statutory state tax rates (sales tax rates, for example), rather than effective rates. However, such comparisons may mislead because states have chosen different legal definitions of tax base—sometimes creating a broad base that allows for low statutory 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. The RTS *representative rate* listed for individual tax bases is nationwide tax revenue divided by standard tax base.

TABLE B-1
ALL TAXES

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama		879.52	74.8	\$3,482,021		\$762.08	86.6
Alaska		3,197.91	271.9	1,531,798	\$ 3,017,055	5,306.17	165.9
Arizona		1,140.97	97.0	3,380,689	2,541,654	1,041.09	91.2
Arkansas		913.16	77.7	2,125,825	3,084,752	754.92	82.7
California		1,395.97	118.7	35,142,023	1,757,452	1,289.86	92.4
Colorado		1,436.96	122.2	4,510,614	32,470,874	1,134.51	79.0
Connecticut		1,456.06	123.8	4,569,103	3,561,238	1,402.45	96.3
Delaware		1,388.72	118.1	841,566	4,400,895	1,133.62	81.6
Washington, DC		1,371.74	116.6	854,592	686,973	2,007.10	146.3
Florida		1,216.52	103.4	12,992,425	1,250,422	913.63	75.1
Georgia		1,022.21	86.9	5,859,329	9,757,580	946.51	92.6
Hawaii		1,336.93	113.7	1,367,684	5,425,387	1,443.55	108.0
Idaho		979.56	83.3	968,781	1,476,751	847.62	86.5
Illinois		1,153.28	98.1	13,246,549	838,297	1,233.28	106.9
Indiana		1,012.50	86.1	5,547,509	14,165,434	898.94	88.8
Iowa		1,068.27	90.8	3,103,327	4,925,277	1,159.93	108.6
Kansas		1,203.23	102.3	2,917,845	3,369,598	1,112.01	92.4
Kentucky		926.60	78.8	3,441,397	2,696,629	841.19	90.8
Louisiana		1,254.58	106.7	5,567,839	3,124,179	1,019.89	81.3
Maine		1,060.84	90.2	1,215,723	4,526,268	1,064.71	100.4
Maryland		1,164.45	99.0	5,011,778	1,220,161	1,248.49	107.2
Massachusetts		1,252.91	106.5	7,225,509	5,373,517	1,405.04	112.1
Michigan		1,060.65	90.2	9,618,997	8,102,892	1,359.35	128.2
Minnesota		1,141.14	97.0	4,728,880	12,327,940	1,418.38	124.3
Mississippi		801.88	68.2	2,074,460	5,877,765	758.86	94.6
Missouri		1,049.01	89.2	5,213,579	1,963,166	911.73	86.9
Montana		1,237.53	105.2	1,011,065	4,531,320	1,158.91	93.6
Nebraska		1,184.30	100.7	1,891,333	946,827	1,117.93	94.4
Nevada		1,731.12	147.2	1,542,425	1,785,338	1,102.23	63.7
New Hampshire		1,265.42	107.6	1,213,537	982,086	872.56	69.0
New Jersey		1,319.26	112.2	9,852,207	836,787	1,438.36	109.0
New Mexico		1,268.10	107.8	1,774,076	10,741,709	1,001.67	79.0
New York		1,122.22	95.4	19,826,188	1,401,341	1,832.04	163.3
North Carolina		1,020.22	86.8	6,205,000	32,366,659	895.73	87.8
North Dakota		1,302.78	110.8	885,890	5,447,843	1,058.36	81.2
Ohio		1,051.31	89.4	11,297,348	719,685	1,081.44	102.9
Oklahoma		1,350.65	114.9	4,454,446	11,621,122	1,084.96	80.3
Oregon		1,122.84	95.5	2,988,989	3,578,197	1,161.72	103.5
Pennsylvania		1,037.73	88.2	12,343,767	3,092,487	1,087.47	104.8
Rhode Island		1,009.34	85.8	963,919	12,935,494	1,275.99	126.4
South Carolina		888.27	75.5	2,899,298	1,218,572	848.36	95.5
South Dakota		1,028.03	87.4	719,619	2,769,045	877.56	85.4
Tennessee		943.95	80.3	4,422,427	614,295	773.76	82.0
Texas		1,453.84	123.6	22,860,140	3,625,078	975.31	67.1
Utah		965.02	82.1	1,562,367	15,335,713	946.94	98.1
Vermont		1,102.49	93.8	578,805	1,533,100	1,050.23	95.3
Virginia		1,123.96	95.6	6,237,986	551,372	1,002.99	89.2
Washington		184.55	100.7	5,093,560	5,566,579	1,233.86	104.2
West Virginia		1,024.13	87.1	2,012,423	5,305,601	898.29	87.7
Wisconsin		1,024.99	87.2	4,869,737	1,765,134	1,407.11	137.3
Wyoming		2,144.92	182.4	1,102,487	6,685,192	2,432.32	113.4
U.S. TOTAL		1,175.95	100.0	\$275,148,881	1,250,212	\$1,175.95	100.0

\$275,148,881

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

*No combined tax base can be reported; see tables for individual taxes.

SOURCE: ACIR staff estimates.

Table B-2

GENERAL SALES

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama	\$12,956,081	\$216.84	78.4	\$858,477	933,054	\$235.68	108.7
Alaska	2,466,074	341.13	123.3	163,403	42,422	88.56	26.0
Arizona	10,647,205	238.10	86.0	705,490	1,041,991	351.67	147.7
Arkansas	8,288,749	235.92	85.2	549,217	471,190	202.40	85.8
California	121,090,611	318.72	115.2	8,023,530	9,639,330	382.91	120.1
Colorado	14,159,159	298.88	108.0	938,194	1,125,150	358.44	119.9
Connecticut	15,312,733	323.34	116.8	1,014,630	1,104,136	351.86	108.8
Delaware	2,461,403	269.13	97.2	163,094	0	0.00	0.0
Washington, DC	3,088,156	328.45	118.7	204,623	271,855	436.36	132.9
Florida	51,876,350	321.85	116.3	3,437,355	3,334,394	312.21	97.0
Georgia	21,701,646	250.87	90.6	1,437,963	1,472,472	256.89	102.4
Hawaii	5,159,227	334.17	120.7	341,853	601,127	587.61	175.8
Idaho	3,974,691	266.29	96.2	263,365	165,426	167.27	62.8
Illinois	46,493,463	268.21	96.9	3,080,682	3,344,149	291.15	108.6
Indiana	20,703,356	250.38	90.5	1,371,816	1,522,846	277.94	111.0
Iowa	11,505,849	262.44	94.8	762,384	571,087	196.59	74.9
Kansas	9,718,303	265.54	95.9	643,940	548,594	226.22	85.2
Kentucky	12,778,859	227.98	82.4	846,734	700,407	188.59	82.7
Louisiana	15,076,137	225.09	81.3	998,953	1,700,369	383.14	170.2
Maine	5,364,337	310.16	112.1	355,444	270,309	235.87	76.0
Maryland	18,833,054	289.94	104.8	1,247,888	865,111	201.00	69.3
Massachusetts	27,832,177	319.78	115.5	1,844,175	1,051,712	182.37	57.0
Michigan	35,800,575	261.57	94.5	2,372,166	1,969,377	217.15	83.0
Minnesota	18,185,336	290.77	105.1	1,204,970	997,045	240.60	82.7
Mississippi	6,811,219	174.46	63.0	451,315	761,652	294.42	168.8
Missouri	21,079,453	281.03	101.5	1,396,736	1,325,699	266.74	94.9
Montana	3,928,214	318.59	115.1	260,286	0	0.00	0.0
Nebraska	6,614,483	274.44	99.2	438,279	405,991	254.22	92.6
Nevada	9,564,756	711.30	257.0	633,766	368,332	413.39	58.1
New Hampshire	4,830,489	333.75	120.6	320,071	0	0.00	0.0
New Jersey	33,851,641	300.35	108.5	2,243,028	1,660,284	222.32	74.0
New Mexico	5,557,147	263.20	95.1	368,220	538,010	384.57	146.1
New York	69,034,044	258.91	93.6	4,574,233	6,419,427	363.36	140.3
North Carolina	23,113,300	251.81	91.0	1,531,500	1,064,720	175.06	69.5
North Dakota	2,927,326	285.24	103.1	193,966	146,377	215.26	75.5
Ohio	39,951,845	246.35	89.0	2,647,231	2,217,498	206.36	83.8
Oklahoma	12,599,678	253.14	91.5	834,862	799,048	242.28	95.7
Oregon	12,319,142	306.64	110.8	816,273	0	0.00	0.0
Pennsylvania	43,980,937	244.99	88.5	2,914,201	2,365,061	198.83	81.2
Rhode Island	3,918,101	271.85	98.2	259,616	212,446	222.46	81.8
South Carolina	11,166,994	226.69	81.9	739,931	691,627	211.90	93.5
South Dakota	2,939,800	278.28	100.5	194,793	200,581	286.54	103.0
Tennessee	17,658,401	249.74	90.2	1,170,055	1,549,552	330.75	132.4
Texas	72,592,007	305.90	110.5	4,809,986	4,047,134	257.39	84.1
Utah	5,867,477	240.14	86.8	388,782	479,592	296.23	123.4
Vermont	2,639,111	333.08	120.4	174,869	66,711	127.07	38.1
Virginia	23,689,508	282.83	102.2	1,569,680	970,437	174.85	61.8
Washington	17,938,923	276.43	99.9	1,188,643	2,671,070	621.18	224.7
West Virginia	7,393,688	249.32	90.1	489,910	611,244	311.07	124.8
Wisconsin	17,028,412	237.49	85.8	1,128,312	1,209,447	254.57	107.2
Wyoming	2,820,540	363.60	131.4	186,891	230,287	448.03	123.2
U.S. TOTAL	\$977,290,168	\$276.76	100.0	\$64,755,780	\$64,755,780	\$276.76	100.0

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

Representative Rate = 6.6%.

*Tax base is retail sales in thousands of dollars.

SOURCE: ACIR staff estimates.

Table B-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		\$128.54	93.4	\$508,881	757,538	\$191.35	148.9
Alaska		144.43	104.9	69,182	67,889	141.73	98.1
Arizona		135.43	98.4	401,279	334,327	112.83	83.3
Arkansas		137.84	100.2	320,892	309,117	132.78	96.3
California		141.63	102.9	3,565,277	2,725,867	108.28	76.5
Colorado		141.45	102.8	444,020	303,862	96.80	68.4
Connecticut		144.00	104.6	451,879	646,302	205.96	143.0
Delaware		164.87	119.8	99,914	92,288	152.29	92.4
Washington, DC		190.32	138.3	118,569	129,555	207.95	109.3
Florida		143.50	104.3	1,532,546	1,934,331	181.12	126.2
Georgia		138.43	100.6	793,480	745,641	130.08	94.0
Hawaii		100.36	72.9	102,671	195,608	191.21	190.5
Idaho		122.39	88.9	121,040	127,021	128.43	104.9
Illinois		137.35	99.8	1,577,638	1,920,558	167.21	121.7
Indiana		137.19	99.7	751,684	488,218	89.11	64.9
Iowa		132.22	96.1	384,089	322,260	110.93	83.9
Kansas		144.73	105.2	350,964	272,880	112.53	77.8
Kentucky		136.68	99.3	507,638	425,650	114.61	83.8
Louisiana		150.18	109.1	666,484	536,168	120.81	80.4
Maine		125.03	90.8	143,282	151,796	132.46	105.9
Maryland		136.27	99.0	586,495	562,203	130.62	95.9
Massachusetts		135.48	98.4	781,285	657,342	113.98	84.1
Michigan		135.01	98.1	1,224,425	866,206	95.51	70.7
Minnesota		131.92	95.9	546,686	612,326	147.76	112.0
Mississippi		124.64	90.6	322,440	280,610	108.47	87.0
Missouri		136.02	98.8	676,010	649,313	130.65	96.1
Montana		140.52	102.1	114,805	106,884	130.82	93.1
Nebraska		144.27	104.8	230,404	210,798	132.00	91.5
Nevada		195.81	142.3	174,471	367,087	411.99	210.4
New Hampshire		160.87	116.9	154,276	116,572	121.56	75.6
New Jersey		158.52	115.2	1,183,804	1,673,339	224.07	141.4
New Mexico		137.27	99.7	192,042	172,801	123.52	90.0
New York		129.73	94.3	2,291,996	2,490,989	141.00	108.7
North Carolina		129.13	93.8	785,377	924,659	152.03	117.7
North Dakota		142.92	103.8	97,187	69,676	102.46	71.7
Ohio		132.75	96.5	1,426,519	1,667,686	155.19	116.9
Oklahoma		151.08	109.8	498,250	366,751	111.20	73.6
Oregon		135.27	98.3	360,093	261,257	98.14	72.6
Pennsylvania		123.71	89.9	1,471,486	1,668,782	140.29	113.4
Rhode Island		135.28	98.3	129,193	155,090	162.40	120.0
South Carolina		129.48	94.1	422,632	448,464	137.40	106.1
South Dakota		136.02	98.8	95,216	92,819	132.60	97.5
Tennessee		135.58	98.5	635,198	597,760	127.59	94.1
Texas		157.23	114.2	2,472,266	1,952,437	124.17	79.0
Utah		106.90	77.7	173,069	160,286	99.00	92.6
Vermont		133.63	97.1	70,158	73,757	140.49	105.1
Virginia		127.14	92.4	705,626	816,163	147.06	115.7
Washington		121.70	88.4	523,290	799,316	185.89	152.7
West Virginia		128.16	93.1	251,841	220,218	112.07	87.4
Wisconsin		126.96	92.3	603,207	615,889	129.63	102.1
Wyoming		175.73	127.7	90,324	57,124	111.14	63.2
U.S. TOTAL		\$137.62	100.0	\$32,201,480	\$32,201,480	\$137.62	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 tables for particular selective sales taxes.

SOURCE: ACIR staff estimates.

Table B-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	\$160,323	\$2.01	64.6	\$7,970	0	\$0.00	0.0
Alaska	0	0.00	0.0	0	0	0.00	0.0
Arizona	200,117	3.36	107.7	9,949	10,137	3.42	101.9
Arkansas	297,654	6.36	203.9	14,798	19,137	8.22	129.3
California	2,077,440	4.10	131.6	103,279	118,473	4.71	114.7
Colorado	212,658	3.37	108.1	10,572	8,735	2.78	82.6
Connecticut	525,990	8.33	267.4	26,149	61,233	19.51	234.2
Delaware	64,556	5.30	169.9	3,209	520	0.86	16.2
Washington, DC	0	0.00	0.0	0	0	0.00	0.0
Florida	1,754,140	8.17	262.0	87,206	111,789	10.47	128.2
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	10,765	0.54	17.4	535	339	0.34	63.3
Illinois	967,554	4.19	134.4	48,102	69,023	6.01	143.5
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	317,343	4.25	136.3	15,777	10,097	2.72	64.0
Louisiana	550,084	6.16	197.7	27,347	25,869	5.83	94.6
Maine	30,997	1.34	43.1	1,541	1,235	1.08	80.1
Maryland	420,512	4.86	155.8	20,906	16,891	3.92	80.8
Massachusetts	560,146	4.83	154.9	27,847	35,457	6.15	127.3
Michigan	355,357	1.95	62.5	17,666	21,303	2.35	120.6
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	11,465	0.70	22.4	570	125	0.15	21.9
Nebraska	198,189	6.17	197.9	9,853	8,964	5.61	91.0
Nevada	6,733	0.38	12.1	335	202	0.23	60.3
New Hampshire	91,052	4.72	151.4	4,527	7,217	7.53	159.4
New Jersey	958,686	6.38	204.8	47,661	11,750	1.57	24.7
New Mexico	127,435	4.53	145.3	6,335	2,134	1.53	33.7
New York	3,116,166	8.77	281.3	154,919	100,891	5.71	65.1
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	384,849	1.78	57.1	19,133	24,596	2.29	128.6
Oklahoma	0	0.00	0.0	0	0	0.00	0.0
Oregon	99,232	1.85	59.5	4,933	5,274	1.98	106.9
Pennsylvania	524,572	2.19	70.3	26,079	21,864	1.84	83.8
Rhode Island	145,233	7.56	242.6	7,220	8,101	8.48	112.2
South Carolina	0	0.00	0.0	0	0	0.00	0.0
South Dakota	35,439	2.52	80.8	1,762	2,279	3.26	129.4
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	14,321	1.36	43.5	712	878	1.67	123.3
Virginia	0	0.00	0.0	0	0	0.00	0.0
Washington	209,772	2.43	77.8	10,429	12,395	2.88	118.9
West Virginia	238,482	6.03	193.6	11,856	12,335	6.28	104.0
Wisconsin	0	0.00	0.0	0	0	0.00	0.0
Wyoming	1,826	0.18	5.7	91	26	0.05	28.6
U.S. TOTAL	\$14,669,090	\$3.12	100.0	\$729,269	\$729,269	\$3.12	100.0

NOTE: All per capita amounts are in dollars; total amounts are in thousands of dollars.
Representative Rate = 4.97%.

*Tax base is parimutuel handle in thousands of dollars.

SOURCE: ACIR staff estimates.

Table B-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	2,180,617	\$50.31	107.6	\$199,161	\$265,628	\$67.09	133.4
Alaska	314,461	59.96	128.2	28,721	36,675	76.57	127.7
Arizona	1,618,053	49.88	106.6	147,781	151,780	51.23	102.7
Arkansas	1,388,905	54.49	116.5	126,852	133,050	57.15	104.9
California	12,304,891	44.64	95.5	1,123,837	925,560	36.77	82.4
Colorado	1,698,638	49.42	105.7	155,141	143,080	45.58	92.2
Connecticut	1,439,206	41.89	89.6	131,446	159,014	50.67	121.0
Delaware	352,650	53.15	113.6	32,208	37,707	62.22	117.1
Washington, DC	190,053	27.86	59.6	17,358	22,750	36.52	131.1
Florida	5,723,316	48.94	104.7	522,725	461,477	43.21	88.3
Georgia	3,482,544	55.49	118.7	318,070	353,429	61.66	111.1
Hawaii	334,314	29.85	63.8	30,534	53,632	52.43	175.6
Idaho	521,992	48.21	103.1	47,675	77,327	78.19	162.2
Illinois	5,200,390	41.35	88.4	474,965	407,637	35.49	85.8
Indiana	3,088,838	51.49	110.1	282,111	316,935	57.85	112.3
Iowa	1,693,046	53.23	113.8	154,630	188,271	64.81	121.8
Kansas	1,479,117	55.71	119.1	135,091	115,180	47.50	85.3
Kentucky	2,048,209	50.37	107.7	187,068	197,100	53.07	105.4
Louisiana	2,496,368	51.37	109.9	228,000	186,105	41.93	81.6
Maine	600,135	47.83	102.3	54,812	55,440	48.38	101.1
Maryland	2,118,633	44.96	96.1	193,500	233,404	54.23	120.6
Massachusetts	2,491,176	39.45	84.4	227,525	250,425	43.42	110.1
Michigan	4,080,695	41.10	87.9	372,700	456,490	50.34	122.5
Minnesota	2,281,198	50.28	107.5	208,348	262,101	63.25	125.8
Mississippi	1,401,289	49.47	105.8	127,983	137,891	53.30	107.7
Missouri	2,932,036	53.88	115.2	267,790	194,290	39.09	72.6
Montana	561,944	62.82	134.3	51,324	48,890	59.84	95.3
Nebraska	968,035	55.36	118.4	88,413	119,752	74.99	135.4
Nevada	574,232	58.86	125.9	52,446	78,976	88.64	150.6
New Hampshire	438,655	41.78	89.3	40,063	60,994	63.60	152.2
New Jersey	3,737,622	45.71	97.7	341,366	288,981	38.70	84.7
New Mexico	892,323	58.25	124.6	81,498	93,509	66.84	114.7
New York	5,886,568	30.43	65.1	537,635	439,914	24.90	81.8
North Carolina	3,368,415	50.58	108.2	307,646	379,485	62.39	123.4
North Dakota	477,302	64.11	137.1	43,593	35,539	52.26	81.5
Ohio	5,386,936	45.78	97.9	492,002	588,531	54.77	119.6
Oklahoma	2,220,115	61.48	131.5	202,769	128,102	38.84	63.2
Oregon	1,487,687	51.04	109.1	135,874	104,347	39.20	76.8
Pennsylvania	5,116,153	39.28	84.0	467,271	558,402	46.94	119.5
Rhode Island	388,010	37.11	79.3	35,438	44,493	46.59	125.6
South Carolina	1,803,883	50.48	107.9	164,753	213,909	65.54	129.8
South Dakota	478,270	62.40	133.4	43,682	55,155	78.79	126.3
Tennessee	2,790,573	54.40	116.3	254,870	283,472	60.51	111.2
Texas	9,851,857	57.22	122.4	899,795	490,375	31.19	54.5
Utah	808,626	45.62	97.5	73,854	85,895	53.05	116.3
Vermont	269,339	46.86	100.2	24,599	28,134	53.59	114.4
Virginia	2,957,503	48.67	104.1	270,116	321,394	57.91	119.0
Washington	2,175,734	46.21	98.8	198,715	241,353	56.13	121.5
West Virginia	916,176	42.58	91.1	83,677	106,290	54.09	127.0
Wisconsin	2,345,399	45.09	96.4	214,211	287,576	60.53	134.2
Wyoming	447,085	79.44	169.9	40,833	36,631	71.27	89.7
U.S. TOTAL	119,809,212	\$46.77	100.0	\$10,942,477	\$10,942,477	\$46.77	100.0

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

Representative Rate = \$0.09 per gallon.

*Tax base is motor fuel sales in thousands of gallons.

SOURCE: ACIR staff estimates.

Table B-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	\$2,733	\$11.96	72.3	\$47,340	\$76,710	\$19.38	162.0
Alaska	613	22.17	134.1	10,620	13,842	28.90	130.3
Arizona	2,457	14.36	86.8	42,553	39,485	13.33	92.8
Arkansas	1,712	12.74	77.0	29,650	38,226	16.42	128.9
California	25,578	17.60	106.4	443,018	658,704	26.17	148.7
Colorado	3,048	16.82	101.7	52,785	47,871	15.25	90.7
Connecticut	3,413	18.84	113.9	59,113	77,705	24.76	131.5
Delaware	816	23.33	141.1	14,138	13,619	22.47	96.3
Washington, DC	1,628	45.27	273.7	28,202	15,909	25.54	56.4
Florida	9,917	16.08	97.2	171,770	125,715	11.77	73.2
Georgia	4,988	15.07	91.1	86,390	70,356	12.27	81.4
Hawaii	877	14.84	89.7	15,182	27,670	27.05	182.3
Idaho	807	14.14	85.5	13,984	23,517	23.78	168.2
Illinois	10,838	16.34	98.8	187,706	110,091	9.58	58.7
Indiana	4,720	14.92	90.2	81,745	57,977	10.58	70.9
Iowa	3,085	18.39	111.2	53,425	49,432	17.02	92.5
Kansas	2,105	15.04	90.9	36,463	44,901	18.52	123.1
Kentucky	2,239	10.44	63.1	38,786	99,334	26.75	256.1
Louisiana	4,231	16.51	99.8	73,288	123,403	27.81	168.4
Maine	1,061	16.04	97.0	18,384	15,842	13.82	86.2
Maryland	4,111	16.54	100.0	71,201	66,040	15.34	92.8
Massachusetts	5,603	16.83	101.7	97,046	134,890	23.39	139.0
Michigan	10,272	19.62	118.6	177,908	102,345	11.29	57.5
Minnesota	4,107	17.17	103.8	71,140	68,776	16.60	96.7
Mississippi	1,856	12.42	75.1	32,138	56,650	21.90	176.3
Missouri	4,842	16.87	102.0	83,865	105,532	21.23	125.8
Montana	638	13.53	81.8	11,056	24,799	30.35	224.3
Nebraska	1,722	18.68	112.9	29,832	25,599	16.03	85.8
Nevada	800	15.56	94.1	13,862	15,440	17.33	111.4
New Hampshire	1,025	18.51	111.9	17,756	15,143	15.79	85.3
New Jersey	9,625	22.32	135.0	166,706	103,599	13.87	62.1
New Mexico	1,033	12.79	77.3	17,890	25,191	18.01	140.8
New York	19,982	19.59	118.4	346,085	222,619	12.60	64.3
North Carolina	4,624	13.17	79.6	80,080	98,722	16.23	123.3
North Dakota	644	16.39	99.1	11,146	10,153	14.93	91.1
Ohio	9,068	14.62	88.4	157,064	152,556	14.20	97.1
Oklahoma	3,071	16.13	97.5	53,194	62,545	18.96	117.6
Oregon	2,845	18.51	111.9	49,278	34,154	12.83	69.3
Pennsylvania	10,945	15.94	96.4	189,572	177,102	14.89	93.4
Rhode Island	1,113	20.19	122.0	19,277	14,487	15.17	75.2
South Carolina	2,564	13.60	82.2	44,401	52,906	16.21	119.2
South Dakota	573	14.18	85.7	9,926	14,853	21.22	149.6
Tennessee	4,000	14.79	89.4	69,287	72,663	15.51	104.9
Texas	15,533	17.11	103.4	269,037	223,693	14.23	83.1
Utah	1,088	11.64	70.4	18,848	22,984	14.20	121.9
Vermont	480	15.83	95.7	8,310	7,236	13.78	87.1
Virginia	4,115	12.84	77.6	71,277	87,071	15.69	122.2
Washington	3,216	12.95	78.3	55,702	53,619	12.47	96.3
West Virginia	2,345	20.67	125.0	40,613	34,938	17.78	86.0
Wisconsin	4,332	15.79	95.5	75,023	45,691	9.62	60.9
Wyoming	402	13.54	81.9	6,961	7,719	15.02	110.9
U.S. TOTAL	\$223,442	\$16.54	100.0	\$3,870,024	\$3,870,024	\$16.54	100.0

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

Representative Rate = 1.73%.

*Tax base is gross insurance premiums in millions of dollars.

SOURCE: ACIR staff estimates.

Table B-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	458.6	\$16.57	92.7	\$65,584	79,288	\$20.03	120.9
Alaska	64.3	19.20	107.4	\$9,196	5,290	11.04	57.5
Arizona	317.9	15.34	85.8	\$45,463	42,205	14.24	92.8
Arkansas	293.2	18.01	100.8	\$41,930	55,236	23.73	131.7
California	2,739.4	15.56	87.1	\$391,760	262,351	10.42	67.0
Colorado	381.6	17.39	97.3	\$54,572	36,630	11.67	67.1
Connecticut	359.8	16.40	91.7	\$51,455	73,669	23.48	143.2
Delaware	90.0	21.24	118.8	\$12,871	12,336	20.36	95.8
Washington, DC	78.6	18.04	100.9	\$11,241	9,683	15.54	86.1
Florida	1,328.5	17.79	99.5	\$189,988	275,294	25.78	144.9
Georgia	725.1	18.09	101.2	\$103,696	85,597	14.93	82.5
Hawaii	79.5	11.11	62.2	\$11,369	17,609	17.21	154.9
Idaho	107.4	15.53	86.9	\$15,359	10,382	10.50	67.6
Illinois	1,463.9	18.23	102.0	\$209,352	232,269	20.22	110.9
Indiana	782.4	20.42	114.3	\$111,891	79,054	14.43	70.7
Iowa	335.7	16.53	92.5	\$48,008	60,384	20.79	125.8
Kansas	307.2	18.12	101.4	\$43,933	33,481	13.81	76.2
Kentucky	737.6	28.40	158.9	\$105,484	20,771	5.59	19.7
Louisiana	583.0	18.79	105.1	\$83,375	60,994	13.74	73.2
Maine	153.4	19.14	107.1	\$21,938	23,988	20.93	109.3
Maryland	546.7	18.17	101.6	\$78,183	68,640	15.95	87.8
Massachusetts	692.4	17.17	96.1	\$99,020	142,912	24.78	144.3
Michigan	1,168.7	18.43	103.1	\$167,135	126,889	13.99	75.9
Minnesota	467.7	16.14	90.3	\$66,886	85,008	20.51	127.1
Mississippi	311.9	17.24	96.5	\$44,605	35,067	13.56	78.6
Missouri	663.8	19.10	106.9	\$94,930	99,368	19.99	104.7
Montana	91.1	15.95	89.2	\$13,028	11,162	13.66	85.7
Nebraska	175.8	15.74	88.1	\$25,141	29,535	18.49	117.5
Nevada	140.2	22.50	125.9	\$20,050	13,399	15.04	66.8
New Hampshire	221.5	33.03	184.8	\$31,677	25,515	26.61	80.5
New Jersey	902.5	17.28	96.7	\$129,066	214,543	28.73	166.2
New Mexico	130.8	13.37	74.8	\$18,706	15,033	10.75	80.4
New York	2,200.7	17.81	99.7	\$314,721	392,433	22.21	124.7
North Carolina	1,021.5	24.02	134.4	\$146,084	17,512	2.88	12.0
North Dakota	80.1	16.85	94.2	\$11,455	10,492	15.43	91.6
Ohio	1,403.0	18.67	104.5	\$200,642	188,393	17.53	93.9
Oklahoma	444.8	19.29	107.9	\$63,611	80,533	24.42	126.6
Oregon	330.0	17.73	99.2	\$47,193	61,941	23.27	131.3
Pennsylvania	1,486.6	17.87	100.0	\$212,598	250,733	21.08	117.9
Rhode Island	130.1	19.48	109.0	\$18,606	29,292	30.67	157.4
South Carolina	419.9	18.40	102.9	\$60,050	29,671	9.09	49.4
South Dakota	75.9	15.51	86.8	\$10,854	10,634	15.19	98.0
Tennessee	600.1	18.32	102.5	\$85,820	80,137	17.11	93.4
Texas	1,931.8	17.57	98.3	\$276,266	354,965	22.57	128.5
Utah	107.2	9.47	53.0	\$15,331	13,261	8.19	86.5
Vermont	79.3	21.60	120.9	\$11,341	9,568	18.22	84.4
Virginia	794.7	20.48	114.6	\$113,650	35,068	6.32	30.9
Washington	434.6	14.45	80.9	\$62,152	104,151	24.22	167.6
West Virginia	225.3	16.40	91.7	\$32,220	36,486	18.57	113.2
Wisconsin	506.7	15.25	85.3	\$72,463	127,931	26.93	176.5
Wyoming	70.9	19.73	110.4	\$10,139	5,301	10.31	52.3
U.S. TOTAL	29,243.4	\$17.87	100.0	\$4,182,084	\$4,182,084	\$17.87	100.0

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

Representative Rate = \$0.14 per pack.

*Tax base is cigarette sales in millions of packs.

SOURCE: ACIR staff estimates.

Table B-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	185,646	\$0.48	23.8	\$1,891	\$69	\$0.02	3.6
Alaska	41,732	0.89	44.2	425	176	0.37	41.4
Arizona	336,967	1.16	57.7	3,433	388	0.13	11.3
Arkansas	166,413	0.73	36.3	1,695	475	0.20	28.0
California	12,464,194	5.04	251.2	126,978	423	0.02	0.3
Colorado	647,606	2.10	104.7	6,597	512	0.16	7.8
Connecticut	377,506	1.23	61.0	3,846	12,499	3.98	325.0
Delaware	73,840	1.24	61.8	752	54	0.09	7.2
Washington, DC	205,564	3.36	167.4	2,094	0	0.00	0.0
Florida	2,491,012	2.38	118.3	25,377	2,898	0.27	11.4
Georgia	517,474	0.92	45.8	5,272	0	0.00	0.0
Hawaii	163,141	1.62	80.9	1,662	0	0.00	0.0
Idaho	70,711	0.73	36.3	720	0	0.00	0.0
Illinois	2,010,953	1.78	88.8	20,486	8,817	0.77	43.0
Indiana	422,625	0.79	39.1	4,305	121	0.02	2.8
Iowa	222,469	0.78	38.9	2,266	0	0.00	0.0
Kansas	181,758	0.76	38.0	1,852	831	0.34	44.9
Kentucky	267,500	0.73	36.5	2,725	747	0.20	27.4
Louisiana	461,394	1.06	52.7	4,700	303	0.07	6.4
Maine	81,401	0.72	36.0	829	194	0.17	23.4
Maryland	543,453	1.29	64.1	5,536	1,256	0.29	22.7
Massachusetts	781,970	1.38	68.8	7,966	10,949	1.90	137.4
Michigan	1,003,338	1.13	56.1	10,221	107	0.01	1.0
Minnesota	486,543	1.20	59.6	4,957	5	0.00	0.0
Mississippi	108,904	0.43	21.4	1,109	304	0.12	27.4
Missouri	685,831	1.41	70.0	6,987	502	0.10	7.2
Montana	74,020	0.92	46.0	754	0	0.00	0.0
Nebraska	152,064	0.97	48.3	1,549	962	0.60	62.1
Nevada	3,210,454	36.71	1828.0	32,706	229,412	257.48	701.4
New Hampshire	147,903	1.57	78.2	1,507	64	0.07	4.2
New Jersey	2,713,047	3.70	184.3	27,639	165,850	22.21	600.1
New Mexico	140,614	1.02	51.0	1,432	182	0.13	12.7
New York	6,287,050	3.63	180.5	64,049	8,219	0.47	12.8
North Carolina	452,311	0.76	37.7	4,608	2,598	0.43	56.4
North Dakota	44,236	0.66	33.0	451	1,260	1.85	279.6
Ohio	1,406,951	1.33	66.4	14,333	0	0.00	0.0
Oklahoma	247,157	0.76	38.0	2,518	1,504	0.46	59.7
Oregon	254,394	0.97	48.5	2,592	961	0.36	37.1
Pennsylvania	1,291,172	1.11	55.1	13,154	191	0.02	1.5
Rhode Island	99,608	1.06	52.9	1,015	195	0.20	19.2
South Carolina	230,476	0.72	35.8	2,348	14,373	4.40	612.1
South Dakota	60,409	0.88	43.8	615	0	0.00	0.0
Tennessee	516,310	1.12	55.9	5,260	476	0.10	9.0
Texas	1,790,590	1.16	57.8	18,241	365	0.02	2.0
Utah	223,994	1.41	70.2	2,282	0	0.00	0.0
Vermont	137,814	2.67	133.2	1,404	266	0.51	18.9
Virginia	476,653	0.87	43.6	4,856	93	0.02	1.9
Washington	515,045	1.22	60.8	5,247	1,167	0.27	22.2
West Virginia	137,054	0.71	35.4	1,396	0	0.00	0.0
Wisconsin	467,720	1.00	49.9	4,765	75	0.02	1.6
Wyoming	42,947	0.85	42.4	438	0	0.00	0.0
U.S. TOTAL	46,119,941	\$2.01	100.0	\$469,843	\$469,843	\$2.01	100.0

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

Representative Rate = 1.02%.

*Tax base is amusement sales in thousands of dollars.

SOURCE: ACIR staff estimates.

TABLE B-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	\$4,677,334	\$38.19	99.0	\$151,208	\$220,242	\$55.63	145.7
Alaska	349,345	23.58	61.1	11,294	1,493	3.12	13.2
Arizona	3,402,514	37.12	96.2	109,996	66,620	22.48	60.6
Arkansas	2,676,686	37.17	96.3	86,532	37,732	16.21	43.6
California	30,698,872	39.42	102.2	992,430	624,184	24.79	62.9
Colorado	3,665,275	37.75	97.8	118,491	42,491	13.54	35.9
Connecticut	4,142,495	42.68	110.6	133,918	235,945	75.19	176.2
Delaware	832,565	44.41	115.1	26,915	22,941	37.86	85.2
Washington, DC	1,265,414	65.66	170.1	40,908	73,700	118.30	180.2
Florida	11,253,306	34.06	88.3	363,796	640,514	59.97	176.1
Georgia	6,518,054	36.76	95.3	210,715	63,298	11.04	30.0
Hawaii	862,301	27.25	70.6	27,876	87,398	85.43	313.5
Idaho	1,003,967	32.82	85.0	32,456	6,968	7.05	21.5
Illinois	14,998,810	42.21	109.4	484,880	998,348	86.92	205.9
Indiana	6,690,371	39.48	102.3	216,286	186	0.03	0.1
Iowa	3,009,549	33.49	86.8	97,292	7,445	2.56	7.7
Kansas	3,452,704	46.03	119.3	111,619	43,888	18.10	39.3
Kentucky	3,812,360	33.18	86.0	123,246	48,193	12.98	39.1
Louisiana	6,059,206	44.14	114.4	195,881	78,510	17.69	40.1
Maine	959,738	27.07	70.2	31,026	24,381	21.27	78.6
Maryland	4,755,020	35.72	92.5	153,720	146,889	34.13	95.6
Massachusetts	7,194,628	40.33	104.5	232,587	0	0.00	0.0
Michigan	11,340,052	40.42	104.7	366,600	62,321	6.87	17.0
Minnesota	4,333,019	33.80	87.6	140,077	143,343	34.59	102.3
Mississippi	2,834,341	35.42	91.8	91,628	16,048	6.20	17.5
Missouri	5,310,655	34.54	89.5	171,682	225,378	45.35	131.3
Montana	825,100	32.65	84.6	26,674	6,837	8.37	25.6
Nebraska	1,778,999	36.01	93.3	57,511	12,212	7.65	21.2
Nevada	955,480	34.67	89.8	30,889	18,094	20.31	58.6
New Hampshire	1,039,884	35.05	90.8	33,617	1,648	1.72	4.9
New Jersey	11,280,773	48.83	126.5	364,684	828,900	110.99	227.3
New Mexico	1,491,060	34.46	89.3	48,203	19,577	13.99	40.6
New York	19,646,642	35.95	93.2	635,134	1,153,303	65.28	181.6
North Carolina	5,701,568	30.31	78.5	184,320	304,277	50.03	165.1
North Dakota	673,823	32.03	83.0	21,783	5,805	8.54	26.6
Ohio	13,470,279	40.52	105.0	435,466	643,251	59.86	147.7
Oklahoma	4,479,872	43.91	113.8	144,825	55,591	16.86	38.4
Oregon	2,702,135	32.82	85.0	87,354	43,993	16.53	50.4
Pennsylvania	13,492,589	36.67	95.0	436,187	525,089	44.14	120.4
Rhode Island	1,034,007	35.00	90.7	33,427	50,913	53.31	152.3
South Carolina	3,465,068	34.32	88.9	112,018	36,212	11.09	32.3
South Dakota	629,180	29.06	75.3	20,340	708	1.01	3.5
Tennessee	5,468,472	37.73	97.8	176,784	41,701	8.90	23.6
Texas	25,264,366	51.94	134.6	816,744	610,694	38.84	74.8
Utah	1,634,330	32.63	84.6	52,834	26,970	16.66	51.0
Vermont	484,892	29.86	77.4	15,676	13,605	25.91	86.8
Virginia	5,667,429	33.01	85.5	183,216	294,050	52.98	160.5
Washington	4,192,399	31.52	81.7	135,531	281,171	65.39	207.5
West Virginia	2,064,673	33.97	88.0	66,747	19,384	9.86	29.0
Wisconsin	5,004,461	34.05	88.2	161,784	112,059	23.59	69.3
Wyoming	772,120	48.56	125.8	24,961	5,267	10.25	21.1
U.S. TOTAL	\$279,318,179	\$38.59	100.0	\$9,029,767	\$9,029,767	\$38.59	100.0

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

Representative Rate = 3.23%.

*Tax base is public utility sales in thousands of dollars.

SOURCE: ACIR staff estimates.

Table B-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		\$9.02	70.9	\$35,726	\$115,601	\$29.20	323.6
Alaska		18.64	146.4	8,927	10,413	21.74	116.6
Arizona		14.21	111.6	42,105	23,712	8.00	56.3
Arkansas		8.35	65.6	19,434	25,261	10.85	130.0
California		15.25	119.8	383,975	136,172	5.41	35.5
Colorado		14.61	114.8	45,861	24,543	7.82	53.5
Connecticut		14.64	115.1	45,951	26,237	8.36	57.1
Delaware		16.20	127.3	9,820	5,111	8.43	52.0
Washington, DC		30.12	236.7	18,766	7,513	12.06	40.0
Florida		16.08	126.3	171,684	316,644	29.65	184.4
Georgia		12.10	95.0	69,337	172,961	30.17	249.4
Hawaii		15.69	123.2	16,047	9,299	9.09	57.9
Idaho		10.43	81.9	10,311	8,488	8.58	82.3
Illinois		13.25	104.1	152,147	94,373	8.22	62.0
Indiana		10.10	79.4	55,346	33,945	6.20	61.3
Iowa		9.80	77.0	28,467	16,728	5.76	58.8
Kansas		9.07	71.3	22,006	34,599	14.27	157.2
Kentucky		9.30	73.1	34,553	49,408	13.30	143.0
Louisiana		12.14	95.4	53,893	60,984	13.74	113.2
Maine		12.87	101.1	14,752	30,716	26.80	208.2
Maryland		14.74	115.8	63,449	29,083	6.76	45.8
Massachusetts		15.48	121.7	89,292	82,709	14.34	92.6
Michigan		12.37	97.2	112,194	96,751	10.67	86.2
Minnesota		13.34	104.8	55,279	53,093	12.81	96.0
Mississippi		9.65	75.9	24,976	34,650	13.39	138.7
Missouri		10.21	80.2	50,757	24,243	4.88	47.8
Montana		13.95	109.6	11,399	15,071	18.45	132.2
Nebraska		11.34	89.1	18,105	13,774	8.62	76.1
Nevada		27.14	213.3	24,184	11,564	12.98	47.8
New Hampshire		26.20	205.9	25,129	5,991	6.25	23.8
New Jersey		14.29	112.2	106,682	59,716	8.00	56.0
New Mexico		12.85	101.0	17,978	17,175	12.28	95.5
New York		13.55	106.5	239,453	173,610	9.83	72.5
North Carolina		10.30	80.9	62,639	122,065	20.07	194.9
North Dakota		12.88	101.2	8,759	6,427	9.45	73.4
Ohio		10.04	78.9	107,878	70,359	6.55	65.2
Oklahoma		9.50	74.6	31,333	38,476	11.67	122.8
Oregon		12.35	97.0	32,868	10,587	3.98	32.2
Pennsylvania		10.65	83.6	126,625	135,401	11.38	106.9
Rhode Island		14.88	116.9	14,211	7,609	7.97	53.5
South Carolina		11.97	94.0	39,062	101,393	31.06	259.6
South Dakota		11.48	90.2	8,036	9,190	13.13	114.4
Tennessee		9.22	72.4	43,177	119,311	25.47	276.3
Texas		12.22	96.0	192,184	272,345	17.32	141.7
Utah		6.13	48.1	9,920	11,176	6.90	112.7
Vermont		15.46	121.5	8,116	14,070	26.80	173.4
Virginia		11.26	88.5	62,512	78,487	14.14	125.6
Washington		12.91	101.4	55,513	105,460	24.53	190.0
West Virginia		7.80	61.3	15,332	10,785	5.49	70.3
Wisconsin		15.78	124.0	74,962	42,557	8.96	56.8
Wyoming		13.43	105.5	6,902	2,180	4.24	31.6
U.S. TOTAL		\$12.73	100.0	\$2,978,016	\$2,978,016	\$12.73	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 tables for distilled spirits, beer, and wine.

SOURCE: ACIR staff estimates.

Table B-11A

ALCOHOLIC BEVERAGES-DISTILLED SPIRITS

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama	5,400	\$4.88	74.0	\$19,322	\$59,881	\$15.13	309.9
Alaska	1,470	10.98	166.6	5,260	5,394	11.26	102.6
Arizona	5,648	6.82	103.5	20,209	12,283	4.15	60.8
Arkansas	2,800	4.30	65.3	10,019	13,085	5.62	130.6
California	54,026	7.68	116.5	193,310	70,537	2.80	36.5
Colorado	6,766	7.71	117.0	24,209	12,713	4.05	52.5
Connecticut	7,733	8.82	133.7	27,669	13,591	4.33	49.1
Delaware	1,594	9.41	142.8	5,703	2,647	4.37	46.4
Washington, DC	3,556	20.42	309.8	12,724	3,892	6.25	30.6
Florida	26,478	8.87	134.6	94,741	164,022	15.36	173.1
Georgia	11,416	7.13	108.1	40,847	89,594	15.63	219.3
Hawaii	2,180	7.62	115.7	7,800	4,817	4.71	61.8
Idaho	1,281	4.63	70.3	4,584	4,397	4.45	95.9
Illinois	22,514	7.01	106.4	80,557	48,885	4.26	60.7
Indiana	7,616	4.97	75.4	27,251	17,584	3.21	64.5
Iowa	3,576	4.40	66.8	12,795	8,665	2.98	67.7
Kansas	2,982	4.40	66.7	10,670	17,922	7.39	168.0
Kentucky	5,142	4.95	75.1	18,399	25,593	6.89	139.1
Louisiana	7,813	6.30	95.5	27,956	31,590	7.12	113.0
Maine	2,277	7.11	107.8	8,147	15,911	13.88	195.3
Maryland	10,238	8.51	129.1	36,632	15,065	3.50	41.1
Massachusetts	13,964	8.66	131.4	49,964	42,843	7.43	85.7
Michigan	16,882	6.66	101.0	60,405	50,117	5.53	83.0
Minnesota	8,744	7.55	114.5	31,287	27,502	6.64	87.9
Mississippi	3,800	5.26	79.7	13,597	17,949	6.94	132.0
Missouri	6,321	4.55	69.0	22,617	12,558	2.53	55.5
Montana	1,520	6.66	101.0	5,439	7,807	9.56	143.5
Nebraska	2,409	5.40	81.9	8,620	7,135	4.47	82.8
Nevada	4,263	17.12	259.7	15,253	5,990	6.72	39.3
New Hampshire	4,405	16.44	249.3	15,761	3,103	3.24	19.7
New Jersey	16,747	8.02	121.7	59,922	30,933	4.14	51.6
New Mexico	2,317	5.93	89.9	8,290	8,897	6.36	107.3
New York	36,389	7.37	111.8	130,203	89,930	5.09	69.1
North Carolina	9,489	5.58	84.7	33,952	63,230	10.40	186.2
North Dakota	1,347	7.09	107.5	4,820	3,329	4.90	69.1
Ohio	13,433	4.47	67.8	48,064	36,446	3.39	75.8
Oklahoma	4,831	5.24	79.5	17,286	19,931	6.04	115.3
Oregon	4,372	5.88	89.1	15,643	5,484	2.06	35.1
Pennsylvania	15,714	4.73	71.7	56,226	70,138	5.90	124.7
Rhode Island	2,036	7.63	115.7	7,285	3,941	4.13	54.1
South Carolina	6,275	6.88	104.3	22,452	52,522	16.09	233.9
South Dakota	1,252	6.40	97.1	4,480	4,760	6.80	106.3
Tennessee	6,286	4.80	72.8	22,492	61,803	13.19	274.8
Texas	23,342	5.31	80.6	83,520	141,075	8.97	168.9
Utah	1,358	3.00	45.5	4,859	5,789	3.58	119.1
Vermont	1,215	8.28	125.6	4,347	7,288	13.88	167.6
Virginia	8,980	5.79	87.8	32,131	40,656	7.33	126.5
Washington	7,784	6.48	98.2	27,852	54,628	12.70	196.1
West Virginia	1,820	3.31	50.3	6,512	5,587	2.84	85.8
Wisconsin	10,302	7.76	117.7	36,861	22,045	4.64	59.8
Wyoming	1,025	7.14	108.2	3,668	1,129	2.20	30.8
U.S. TOTAL	431,128	\$6.59	100.0	\$1,542,612	\$1,542,612	\$6.59	100.0

NOTE: All per capita amounts are in dollars; total amounts are in thousands of dollars.
 Representative Rate = \$3.58 per gallon.

*Tax base is distilled spirits sales in thousands of gallons.

SOURCE: ACIR staff estimates.

Table B-11B

ALCOHOLIC BEVERAGES-BEER

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama	2,259,208	\$3.57	73.0	\$14,119	\$44,391	\$11.21	314.4
Alaska	448,564	5.85	119.7	2,803	3,999	8.35	142.6
Arizona	2,804,068	5.91	121.0	17,524	9,105	3.07	52.0
Arkansas	1,345,275	3.61	73.9	8,407	9,700	4.17	115.4
California	20,036,505	4.97	101.8	125,221	52,290	2.08	41.8
Colorado	2,679,570	5.33	109.2	16,746	9,425	3.00	56.3
Connecticut	2,041,826	4.07	83.2	12,761	10,075	3.21	79.0
Delaware	539,208	5.56	113.8	3,370	1,963	3.24	58.2
Washington, DC	577,648	5.79	118.6	3,610	2,885	4.63	79.9
Florida	9,877,123	5.78	118.3	61,729	121,591	11.38	197.0
Georgia	3,850,457	4.20	85.9	24,064	66,417	11.59	276.0
Hawaii	1,074,600	6.56	134.3	6,716	3,571	3.49	53.2
Idaho	758,753	4.79	98.1	4,742	3,259	3.30	68.7
Illinois	9,275,229	5.05	103.3	57,967	36,239	3.16	62.5
Indiana	3,935,024	4.49	91.8	24,593	13,035	2.38	53.0
Iowa	2,307,777	4.96	101.6	14,423	6,424	2.21	44.5
Kansas	1,643,309	4.24	86.7	10,270	13,286	5.48	129.4
Kentucky	2,337,445	3.93	80.5	14,608	18,973	5.11	129.9
Louisiana	3,467,660	4.88	99.9	21,672	23,418	5.28	108.1
Maine	864,691	4.72	96.5	5,404	11,795	10.29	218.3
Maryland	3,458,721	5.02	102.8	21,616	11,168	2.59	51.7
Massachusetts	4,651,008	5.04	103.1	29,067	31,760	5.51	109.3
Michigan	6,900,471	4.76	97.3	43,126	37,152	4.10	86.1
Minnesota	3,225,535	4.86	99.5	20,158	20,388	4.92	101.1
Mississippi	1,673,617	4.04	82.7	10,460	13,306	5.14	127.2
Missouri	3,887,027	4.89	100.0	24,293	9,309	1.87	38.3
Montana	813,898	6.23	127.4	5,087	5,787	7.08	113.8
Nebraska	1,342,537	5.25	107.5	8,390	5,289	3.31	63.0
Nevada	1,034,688	7.26	148.5	6,466	4,441	4.98	68.7
New Hampshire	1,196,381	7.80	159.5	7,477	2,301	2.40	30.8
New Jersey	5,265,137	4.41	90.2	32,905	22,931	3.07	69.7
New Mexico	1,313,598	5.87	120.1	8,210	6,595	4.71	80.3
New York	12,721,612	4.50	92.1	79,506	66,666	3.77	83.9
North Carolina	3,854,124	3.96	81.0	24,087	46,873	7.71	194.6
North Dakota	566,924	5.21	106.6	3,543	2,468	3.63	69.7
Ohio	8,286,726	4.82	98.6	51,789	27,018	2.51	52.2
Oklahoma	1,963,095	3.72	76.1	12,269	14,775	4.48	120.4
Oregon	1,982,477	4.65	95.2	12,390	4,065	1.53	32.8
Pennsylvania	9,775,562	5.14	105.1	61,094	51,994	4.37	85.1
Rhode Island	832,251	5.45	111.4	5,201	2,922	3.06	56.2
South Carolina	2,299,529	4.40	90.1	14,371	38,935	11.93	270.9
South Dakota	504,571	4.50	92.2	3,153	3,529	5.04	111.9
Tennessee	2,943,934	3.93	80.4	18,399	45,815	9.78	249.0
Texas	15,079,432	5.99	122.6	94,241	104,580	6.65	111.0
Utah	702,679	2.71	55.5	4,391	4,292	2.65	97.7
Vermont	457,840	5.45	111.5	2,861	5,403	10.29	188.8
Virginia	4,027,216	4.53	92.8	25,169	30,139	5.43	119.7
Washington	3,148,426	4.58	93.6	19,677	40,497	9.42	205.8
West Virginia	1,273,318	4.05	82.9	7,958	4,141	2.11	52.0
Wisconsin	5,215,117	6.86	140.4	32,593	16,342	3.44	50.1
Wyoming	458,223	5.57	114.0	2,864	837	1.63	29.2
U.S. TOTAL	182,979,614	\$4.89	100.0	\$1,143,558	1,143,558	\$4.89	100.0

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

Representative Rate = \$6.25 per barrel.

*Tax base is beer sales in barrels.

SOURCE: ACIR staff estimates.

Table B-12

ALCOHOLIC BEVERAGES-WINE

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama	4,067	\$0.58	46.3	\$2,285	\$11,329	\$2.86	495.7
Alaska	1,537	1.80	144.6	864	1,020	2.13	118.2
Arizona	7,780	1.48	118.3	4,372	2,324	0.78	53.2
Arkansas	1,794	0.43	34.7	1,008	2,476	1.06	245.6
California	116,465	2.60	208.4	65,444	13,345	0.53	20.4
Colorado	8,730	1.56	125.3	4,906	2,405	0.77	49.0
Connecticut	9,825	1.76	141.1	5,521	2,571	0.82	46.6
Delaware	1,328	1.23	98.7	746	501	0.83	67.1
Washington, DC	4,329	3.90	313.0	2,433	736	1.18	30.3
Florida	27,077	1.42	114.2	15,215	31,031	2.91	203.9
Georgia	7,876	0.77	61.9	4,426	16,950	2.96	383.0
Hawaii	2,725	1.50	120.0	1,531	911	0.89	59.5
Idaho	1,753	1.00	79.9	985	832	0.84	84.4
Illinois	24,244	1.19	95.1	13,623	9,249	0.81	67.9
Indiana	6,234	0.64	51.3	3,503	3,327	0.61	95.0
Iowa	2,223	0.43	34.5	1,249	1,639	0.56	131.2
Kansas	1,898	0.44	35.3	1,067	3,391	1.40	317.9
Kentucky	2,751	0.42	33.4	1,546	4,842	1.30	313.2
Louisiana	7,592	0.96	77.1	4,266	5,976	1.35	140.1
Maine	2,136	1.05	84.0	1,200	3,010	2.63	250.8
Maryland	9,255	1.21	96.9	5,201	2,850	0.66	54.8
Massachusetts	18,260	1.78	142.6	10,261	8,105	1.41	79.0
Michigan	15,417	0.96	76.6	8,663	9,482	1.05	109.4
Minnesota	6,823	0.93	74.2	3,834	5,203	1.26	135.7
Mississippi	1,636	0.36	28.5	919	3,396	1.31	369.4
Missouri	6,846	0.77	62.1	3,847	2,376	0.48	61.8
Montana	1,555	1.07	85.7	874	1,477	1.81	169.0
Nebraska	1,948	0.69	55.0	1,095	1,350	0.85	123.3
Nevada	4,385	2.77	221.7	2,464	1,133	1.27	46.0
New Hampshire	3,365	1.97	158.1	1,891	587	0.61	31.1
New Jersey	24,656	1.86	148.7	13,855	5,852	0.78	42.2
New Mexico	2,631	1.06	84.7	1,478	1,683	1.20	113.8
New York	52,933	1.68	135.0	29,744	17,014	0.96	57.2
North Carolina	8,186	0.76	60.6	4,600	11,962	1.97	260.1
North Dakota	706	0.58	46.8	397	630	0.93	158.8
Ohio	14,281	0.75	59.9	8,025	6,895	0.64	85.9
Oklahoma	3,166	0.54	43.2	1,779	3,771	1.14	211.9
Oregon	8,605	1.82	145.6	4,835	1,038	0.39	21.5
Pennsylvania	16,559	0.78	62.7	9,305	13,269	1.12	142.6
Rhode Island	3,069	1.81	144.8	1,725	746	0.78	43.2
South Carolina	3,984	0.69	55.0	2,239	9,937	3.04	443.9
South Dakota	717	0.58	46.1	403	901	1.29	223.5
Tennessee	4,069	0.49	39.1	2,286	11,692	2.50	511.4
Texas	25,667	0.92	73.5	14,423	26,690	1.70	185.1
Utah	1,192	0.41	33.2	670	1,095	0.68	163.5
Vermont	1,615	1.73	138.6	908	1,379	2.63	151.9
Virginia	9,275	0.94	75.3	5,212	7,692	1.39	147.6
Washington	14,210	1.86	148.9	7,985	10,335	2.40	129.4
West Virginia	1,535	0.44	35.2	863	1,057	0.54	122.5
Wisconsin	9,802	1.16	92.9	5,508	4,171	0.88	75.7
Wyoming	659	0.72	57.8	370	214	0.42	57.7
U.S. TOTAL	519,371	\$1.25	100.0	\$291,846	\$291,846	\$1.25	100.0

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

Representative Rate = \$0.56 per gallon.

*Tax base is wine sales in thousands of gallons.

SOURCE: ACIR staff estimates.

Table B-13

TOTAL LICENSE TAXES

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama		\$41.48	103.9	\$164,214	\$119,771	\$30.25	72.9
Alaska		51.80	129.7	24,814	31,312	65.37	126.2
Arizona		45.75	114.6	135,554	119,679	40.39	88.3
Arkansas		40.41	101.2	94,082	92,280	39.64	98.1
California		39.44	98.8	992,785	677,508	26.91	68.2
Colorado		51.48	128.9	161,599	95,104	30.30	58.9
Connecticut		37.67	94.3	118,200	102,678	32.72	86.9
Delaware		42.08	105.4	25,500	108,717	179.40	426.3
Washington, DC		30.62	76.7	19,076	24,184	38.82	126.8
Florida		46.60	116.7	497,643	356,516	33.38	71.6
Georgia		40.63	101.8	232,905	87,686	15.30	37.6
Hawaii		34.05	85.3	34,838	29,638	28.97	85.1
Idaho		57.99	145.2	57,353	51,084	51.65	89.1
Illinois		36.34	91.0	417,401	475,361	41.39	113.9
Indiana		39.29	98.4	215,291	137,428	25.08	63.8
Iowa		49.91	125.0	144,997	185,367	63.81	127.8
Kansas		48.17	120.6	116,814	92,574	38.17	79.2
Kentucky		39.42	98.7	146,392	118,720	31.97	81.1
Louisiana		40.74	102.0	180,812	188,215	42.41	104.1
Maine		40.28	100.9	46,160	48,116	41.99	104.2
Maryland		35.62	89.2	153,306	100,283	23.30	65.4
Massachusetts		35.83	89.7	206,633	131,108	22.73	63.4
Michigan		38.76	97.1	351,488	318,397	35.11	90.6
Minnesota		46.15	115.6	191,244	221,309	53.40	115.7
Mississippi		33.50	83.9	86,662	103,457	39.99	119.4
Missouri		42.81	107.2	212,788	180,560	36.33	84.9
Montana		78.62	196.9	64,234	51,072	62.51	79.5
Nebraska		49.49	123.9	79,037	68,254	42.74	86.4
Nevada		49.29	123.4	43,919	38,387	43.08	87.4
New Hampshire		43.34	108.5	41,563	39,866	41.57	95.9
New Jersey		37.77	94.6	282,095	416,825	55.81	147.8
New Mexico		49.19	123.2	68,820	54,486	38.95	79.2
New York		31.36	78.5	554,016	450,331	25.49	81.3
North Carolina		39.66	99.3	241,205	257,514	42.34	106.8
North Dakota		62.07	155.4	42,205	34,579	50.85	81.9
Ohio		36.98	92.6	397,422	434,573	40.44	109.3
Oklahoma		49.45	123.8	163,101	225,676	68.43	138.4
Oregon		49.25	123.3	131,110	143,376	53.86	109.4
Pennsylvania		31.62	79.2	376,072	813,806	68.42	216.4
Rhode Island		36.47	91.3	34,830	24,340	25.49	69.9
South Carolina		34.58	86.6	112,859	62,888	19.27	55.7
South Dakota		58.53	146.6	40,973	31,496	44.99	76.9
Tennessee		37.59	94.1	176,129	215,811	46.06	122.5
Texas		42.27	105.9	664,730	1,004,996	63.91	151.2
Utah		41.98	105.1	67,971	39,594	24.46	58.3
Vermont		45.49	113.9	23,883	33,240	63.31	139.2
Virginia		36.21	90.7	200,948	232,258	41.85	115.6
Washington		45.42	113.7	195,295	177,727	41.33	91.0
West Virginia		38.93	97.5	76,488	72,538	36.92	94.8
Wisconsin		42.35	106.1	201,205	169,545	35.69	84.3
Wyoming		67.57	169.2	34,731	53,164	103.43	153.1
U.S. TOTAL		\$39.93	100.0	\$9,343,394	\$9,343,394	\$39.93	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 tables for particular licenses.

SOURCE: ACIR staff estimates.

TABLE B-14

LICENSE TAXES—MOTOR VEHICLE OPERATOR LICENSES

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama	2,393,878	\$1.99	91.7	\$7,864	\$8,377	\$2.12	106.5
Alaska	288,739	1.98	91.5	949	366	0.76	38.6
Arizona	2,178,815	2.42	111.6	7,157	3,669	1.24	51.3
Arkansas	1,649,567	2.33	107.5	5,419	6,756	2.90	124.7
California	16,648,518	2.17	100.3	54,690	58,073	2.31	106.2
Colorado	2,229,042	2.33	107.7	7,322	3,431	1.09	46.9
Connecticut	2,249,525	2.35	108.8	7,390	13,604	4.34	184.1
Delaware	432,029	2.34	108.2	1,419	1,099	1.81	77.4
Washington, DC	370,196	1.95	90.2	1,216	1,967	3.16	161.7
Florida	8,347,269	2.57	118.6	27,421	25,466	2.38	92.9
Georgia	3,725,127	2.13	98.6	12,237	7,411	1.29	60.6
Hawaii	575,013	1.85	85.3	1,889	0	0.00	0.0
Idaho	648,108	2.15	99.4	2,129	1,636	1.65	76.8
Illinois	6,984,733	2.00	92.3	22,945	38,933	3.39	169.7
Indiana	3,550,785	2.13	98.3	11,664	0	0.00	0.0
Iowa	1,928,799	2.18	100.7	6,336	6,091	2.10	96.1
Kansas	1,681,197	2.28	105.2	5,523	4,093	1.69	74.1
Kentucky	2,192,567	1.94	89.6	7,203	6,134	1.65	85.2
Louisiana	2,767,356	2.05	94.6	9,091	10,059	2.27	110.7
Maine	770,240	2.21	102.0	2,530	5,102	4.45	201.6
Maryland	2,799,441	2.14	98.7	9,196	7,228	1.68	78.6
Massachusetts	3,678,678	2.10	96.8	12,084	24,363	4.22	201.6
Michigan	6,344,657	2.30	106.1	20,842	12,035	1.33	57.7
Minnesota	2,373,908	1.88	86.9	7,798	9,016	2.18	115.6
Mississippi	1,802,952	2.29	105.7	5,923	8,462	3.27	142.9
Missouri	3,322,500	2.20	101.4	10,914	5,531	1.11	50.7
Montana	488,603	1.96	90.7	1,605	1,428	1.75	89.0
Nebraska	1,094,680	2.25	104.0	3,596	2,634	1.65	73.2
Nevada	676,074	2.49	115.1	2,221	1,810	2.03	81.5
New Hampshire	697,012	2.39	110.3	2,290	2,500	2.61	109.2
New Jersey	5,458,667	2.40	110.9	17,932	21,118	2.83	117.8
New Mexico	765,505	1.80	83.0	2,515	1,632	1.17	64.9
New York	9,605,780	1.79	82.5	31,555	18,356	1.04	58.2
North Carolina	3,966,351	2.14	98.9	13,029	22,466	3.69	172.4
North Dakota	431,740	2.09	96.3	1,418	1,032	1.52	72.8
Ohio	7,397,289	2.26	104.4	24,300	13,786	1.28	56.7
Oklahoma	2,174,350	2.17	100.0	7,143	6,955	2.11	97.4
Oregon	1,900,674	2.35	108.3	6,244	8,570	3.22	137.3
Pennsylvania	7,442,842	2.06	94.9	24,450	40,367	3.39	165.1
Rhode Island	603,176	2.07	95.8	1,981	0	0.00	0.0
South Carolina	2,007,683	2.02	93.3	6,595	2,888	0.88	43.8
South Dakota	482,439	2.26	104.6	1,585	1,390	1.99	87.7
Tennessee	2,933,197	2.06	95.0	9,636	11,783	2.52	122.3
Texas	11,406,433	2.38	110.1	37,470	25,724	1.64	68.7
Utah	926,434	1.88	86.8	3,043	3,638	2.25	119.5
Vermont	360,642	2.26	104.2	1,185	2,318	4.42	195.7
Virginia	3,704,171	2.19	101.3	12,168	14,083	2.54	115.7
Washington	2,867,032	2.19	101.2	9,418	16,907	3.93	179.5
West Virginia	1,417,000	2.37	109.4	4,655	0	0.00	0.0
Wisconsin	3,085,549	2.13	98.5	10,136	16,041	3.38	158.3
Wyoming	394,041	2.52	116.3	1,294	288	0.56	22.2
U.S. TOTAL	154,221,003	2.17	100.0	\$506,616	\$506,616	\$2.17	100.0

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

Representative Rate = \$3.29 per license.

*Tax base is number of motor vehicle operator licenses.

SOURCE: ACIR staff estimates.

Table B-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	33,333	\$5.00	63.2	\$19,776	\$54,595	\$13.79	276.1
Alaska	7,316	9.06	114.6	4,340	934	1.95	21.5
Arizona	40,741	8.16	103.2	24,170	1,508	0.51	6.2
Arkansas	23,961	6.11	77.2	14,215	3,465	1.49	24.4
California	318,181	7.50	94.8	188,768	6,273	0.25	3.3
Colorado	54,718	10.34	130.8	32,463	2,342	0.75	7.2
Connecticut	51,364	9.71	122.8	30,473	5,331	1.70	17.5
Delaware	11,855	11.61	146.8	7,033	80,031	132.06	1137.9
Washington, DC	16,834	16.03	202.8	9,987	1,831	2.94	18.3
Florida	225,303	12.52	158.3	133,666	11,760	1.10	8.8
Georgia	65,712	6.80	86.0	38,985	11,711	2.04	30.0
Hawaii	18,711	10.85	137.2	11,101	841	0.82	7.6
Idaho	12,787	7.67	97.0	7,586	315	0.32	4.1
Illinois	143,139	7.39	93.5	84,920	43,026	3.75	50.1
Indiana	61,044	6.61	83.6	36,216	3,555	0.65	9.1
Iowa	40,438	8.26	104.5	23,991	17,454	6.01	72.1
Kansas	32,259	7.89	99.8	19,138	8,976	3.70	46.1
Kentucky	34,436	5.50	69.6	20,430	20,291	5.46	99.1
Louisiana	62,298	8.33	105.3	36,960	110,772	24.96	299.1
Maine	13,910	7.20	91.1	8,252	923	0.81	11.1
Maryland	47,135	6.50	82.2	27,964	3,349	0.78	12.1
Massachusetts	90,494	9.31	117.7	53,687	9,313	1.61	17.1
Michigan	104,527	6.84	86.5	62,013	3,457	0.38	5.1
Minnesota	55,390	7.93	100.3	32,861	1,754	0.42	5.1
Mississippi	21,797	5.00	63.2	12,932	38,240	14.78	291.1
Missouri	63,840	7.62	96.4	37,874	37,819	7.61	91.1
Montana	13,201	9.59	121.2	7,832	542	0.66	9.1
Nebraska	25,359	9.42	119.2	15,045	6,007	3.76	31.1
Nevada	15,004	9.99	126.4	8,901	2,529	2.84	28.1
New Hampshire	13,335	8.25	104.3	7,911	3,247	3.39	43.1
New Jersey	149,022	11.84	149.7	88,410	127,025	17.01	170.1
New Mexico	14,604	6.19	78.3	8,664	5,911	4.23	42.1
New York	326,733	10.97	138.8	193,841	15,847	0.90	9.0
North Carolina	66,892	6.53	82.5	39,685	71,435	11.75	117.1
North Dakota	8,534	7.45	94.2	5,063	524	0.77	7.7
Ohio	113,504	6.27	79.3	67,339	70,789	6.59	65.9
Oklahoma	44,525	8.01	101.3	26,415	26,981	8.18	81.8
Oregon	36,482	8.13	102.8	21,644	3,159	1.19	11.9
Pennsylvania	109,941	5.48	69.4	65,225	371,046	31.19	311.9
Rhode Island	17,498	10.87	137.5	10,381	1,954	2.05	20.5
South Carolina	32,878	5.98	75.6	19,506	6,486	1.99	19.9
South Dakota	8,057	6.83	86.4	4,780	524	0.75	7.5
Tennessee	39,773	5.04	63.7	23,596	58,659	12.52	125.2
Texas	198,771	7.50	94.9	117,925	572,022	36.38	363.8
Utah	20,470	7.50	94.9	12,144	0	0.00	0.0
Vermont	9,052	10.23	129.4	5,370	420	0.80	8.0
Virginia	62,707	6.70	84.8	37,202	7,670	1.38	13.8
Washington	55,153	7.61	96.2	32,721	8,093	1.88	18.8
West Virginia	16,925	5.11	64.6	10,041	3,896	1.98	19.8
Wisconsin	59,675	7.45	94.2	35,403	3,090	0.65	6.5
Wyoming	8,616	9.94	125.8	5,112	2,236	4.35	43.5
U.S. TOTAL	3,118,234	\$7.91	100.0	\$1,849,958	\$1,849,958	\$7.91	

NOTE: All per capita amounts are in dollars; total amounts are in thousands of dollars.
 Representative Rate = \$593.27 per corporation.

*Tax base is the number of corporations that filed federal tax returns.

SOURCE: ACIR staff estimates.

Table B-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	981,613	\$1.99	87.0	\$7,863	\$9,123	\$2.30	116.0
Alaska	431,535	7.22	316.1	3,457	9,297	19.41	269.0
Arizona	945,268	2.56	111.9	7,572	7,690	2.60	101.6
Arkansas	1,380,324	4.75	208.0	11,057	13,614	5.85	123.1
California	7,510,099	2.39	104.7	60,158	41,982	1.67	69.8
Colorado	1,492,063	3.81	166.8	11,952	18,645	5.94	156.0
Connecticut	335,124	0.86	37.5	2,684	2,196	0.70	81.8
Delaware	60,737	0.80	35.2	487	517	0.85	106.3
Washington, DC	0	0.00	0.0	0	0	0.00	0.0
Florida	1,198,322	0.90	39.4	9,599	9,366	0.88	97.6
Georgia	1,703,916	2.38	104.3	13,649	10,298	1.80	75.5
Hawaii	20,647	0.16	7.1	165	141	0.14	85.3
Idaho	1,023,341	8.29	363.0	8,197	11,543	11.67	140.8
Illinois	1,447,421	1.01	44.2	11,594	12,939	1.13	111.6
Indiana	1,278,616	1.87	81.9	10,242	7,709	1.41	75.3
Iowa	1,239,651	3.42	149.7	9,930	5,002	1.72	50.4
Kansas	629,531	2.08	91.1	5,043	7,536	3.11	149.4
Kentucky	1,148,675	2.48	108.5	9,201	9,942	2.68	108.1
Louisiana	1,193,347	2.15	94.3	9,559	5,130	1.16	53.7
Maine	527,856	3.69	161.6	4,228	7,088	6.18	167.6
Maryland	522,501	0.97	42.6	4,185	4,233	0.98	101.1
Massachusetts	425,492	0.59	25.9	3,408	3,744	0.65	109.8
Michigan	3,141,042	2.77	121.5	25,160	23,705	2.61	94.2
Minnesota	2,155,804	4.17	182.5	17,268	20,734	5.00	120.1
Mississippi	805,366	2.49	109.2	6,451	6,856	2.65	106.3
Missouri	2,571,946	4.15	181.5	20,602	11,773	2.37	57.1
Montana	1,989,908	19.51	854.5	15,940	12,062	14.76	75.7
Nebraska	650,417	3.26	142.9	5,210	7,061	4.42	135.5
Nevada	263,258	2.37	103.7	2,109	3,235	3.63	153.4
New Hampshire	262,986	2.20	96.2	2,107	3,322	3.46	157.7
New Jersey	555,405	0.60	26.1	4,449	6,018	0.81	135.3
New Mexico	424,861	2.43	106.5	3,403	7,006	5.01	205.9
New York	2,355,783	1.07	46.8	18,870	22,910	1.30	121.4
North Carolina	1,146,348	1.51	66.1	9,183	7,804	1.28	85.0
North Dakota	562,218	6.62	290.1	4,503	3,682	5.41	81.8
Ohio	1,872,212	1.40	61.1	14,997	13,996	1.30	93.3
Oklahoma	1,101,041	2.67	117.1	8,820	9,812	2.98	111.3
Oregon	1,988,991	5.99	262.1	15,932	16,699	6.27	104.8
Pennsylvania	3,330,198	2.24	98.2	26,676	28,619	2.41	107.3
Rhode Island	48,407	0.41	17.8	388	450	0.47	116.1
South Carolina	726,462	1.78	78.1	5,819	6,546	2.01	112.5
South Dakota	735,608	8.42	368.7	5,892	6,169	8.81	104.7
Tennessee	1,699,980	2.91	127.3	13,617	9,965	2.13	73.2
Texas	3,243,276	1.65	72.4	25,979	18,621	1.18	71.7
Utah	966,397	4.78	209.4	7,741	8,756	5.41	113.1
Vermont	297,473	4.54	198.8	2,383	3,036	5.78	127.4
Virginia	1,687,195	2.44	106.6	13,515	9,961	1.79	73.7
Washington	1,865,763	3.48	152.2	14,945	20,982	4.88	140.4
West Virginia	1,124,036	4.58	200.7	9,004	6,885	3.50	76.5
Wisconsin	3,022,338	5.10	223.2	24,210	25,369	5.34	104.8
Wyoming	604,150	9.42	412.4	4,839	14,473	28.16	299.1
TOTAL	66,694,948	\$2.28	100.0	\$534,242	\$534,242	\$2.28	100.0

†: All per capita amounts are in dollars; total amounts are in thousands of dollars.
 Representative Rate = \$8.01 per license.

*Tax base is the number of hunting and fishing licenses.

†: ACIR staff estimates.

Table B-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	2,565	\$0.53	54.7	\$2,087	\$1,702	\$0.43	81.5
Alaska	1,264	2.15	222.8	1,029	1,593	3.33	154.9
Arizona	4,304	1.18	122.6	3,502	2,870	0.97	81.9
Arkansas	1,273	0.44	46.2	1,036	1,046	0.45	101.0
California	26,082	0.84	87.5	21,225	33,455	1.33	157.6
Colorado	5,060	1.31	136.1	4,118	2,228	0.71	54.1
Connecticut	5,246	1.36	141.1	4,269	6,257	1.99	146.6
Delaware	914	1.23	127.3	744	516	0.85	69.4
Washington, DC	1,086	1.42	147.1	884	2,090	3.35	236.5
Florida	8,274	0.63	65.4	6,733	16,695	1.56	248.0
Georgia	3,574	0.51	52.6	2,908	1,759	0.31	60.5
Hawaii	1,851	1.47	152.7	1,506	0	0.00	0.0
Idaho	1,056	0.87	90.1	859	718	0.73	83.6
Illinois	17,783	1.26	130.7	14,471	1,999	0.17	13.8
Indiana	6,581	0.98	101.4	5,355	7,709	1.41	143.9
Iowa	4,812	1.35	139.8	3,916	5,097	1.75	130.2
Kansas	2,305	0.77	80.2	1,876	1,145	0.47	61.0
Kentucky	2,288	0.50	52.0	1,862	2,157	0.58	115.8
Louisiana	9,852	1.81	187.4	8,017	2,199	0.50	27.4
Maine	1,343	0.95	98.9	1,093	1,522	1.33	139.3
Maryland	4,799	0.91	94.1	3,905	279	0.06	7.1
Massachusetts	8,009	1.13	117.2	6,517	670	0.12	10.3
Michigan	13,277	1.19	123.6	10,804	20,004	2.21	185.1
Minnesota	4,187	0.82	85.3	3,407	507	0.12	14.9
Mississippi	1,260	0.40	41.1	1,025	2,571	0.99	250.7
Missouri	8,262	1.35	140.3	6,723	2,207	0.44	32.8
Montana	1,698	1.69	175.4	1,382	1,344	1.65	97.3
Nebraska	3,068	1.56	162.2	2,497	175	0.11	7.0
Nevada	2,232	2.04	211.5	1,816	24	0.03	1.3
New Hampshire	1,562	1.33	137.5	1,271	1,903	1.98	149.7
New Jersey	11,486	1.25	129.8	9,347	3,434	0.46	36.7
New Mexico	1,616	0.94	97.5	1,315	943	0.67	71.7
New York	27,770	1.28	132.7	22,598	34,257	1.94	151.6
North Carolina	1,584	0.21	22.0	1,289	1,797	0.30	139.4
North Dakota	1,280	1.53	158.9	1,042	234	0.34	22.5
Ohio	12,260	0.93	96.3	9,977	16,167	1.50	162.0
Oklahoma	846	0.21	21.7	688	1,038	0.31	150.8
Oregon	1,800	0.55	57.1	1,465	1,570	0.59	107.2
Pennsylvania	19,723	1.35	140.0	16,050	11,460	0.96	71.4
Rhode Island	1,757	1.50	155.3	1,430	152	0.16	10.6
South Carolina	2,767	0.69	71.6	2,252	4,186	1.28	185.9
South Dakota	1,573	1.83	189.7	1,280	120	0.17	9.4
Tennessee	1,631	0.28	29.4	1,327	1,378	0.29	103.8
Texas	11,687	0.60	62.7	9,510	13,242	0.84	139.2
Utah	445	0.22	23.2	362	210	0.13	58.0
Vermont	1,173	1.82	188.6	955	504	0.96	52.8
Virginia	2,196	0.32	33.4	1,787	3,151	0.57	176.3
Washington	2,857	0.54	56.1	2,325	6,921	1.61	297.7
West Virginia	1,434	0.59	61.6	1,167	2,231	1.14	191.2
Wisconsin	14,499	2.48	257.6	11,799	110	0.02	0.9
Wyoming	930	1.47	152.7	757	14	0.03	1.8
U.S. TOTAL	277,181	\$0.96	100.0	\$225,560	\$225,560	\$0.96	100.0

NOTE: All per capita amounts are in dollars; total amounts are in thousands of dollars.
 Representative Rate = \$813.76 per license.

*Tax base is the number of licenses for the sale of distilled spirits.

SOURCE: ACIR staff estimates.

Table B-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		\$31.98	120.2	\$126,624	\$45,974	\$11.61	36.3
Alaska		31.40	118.0	15,040	19,122	39.92	127.1
Arizona		31.44	118.1	93,151	103,942	35.08	111.6
Arkansas		26.78	100.6	62,355	67,399	28.95	108.1
California		26.53	99.7	667,945	537,725	21.36	80.5
Colorado		33.69	126.6	105,744	68,458	21.81	64.7
Connecticut		23.39	87.9	73,384	75,290	23.99	102.6
Delaware		26.10	98.1	15,818	26,554	43.82	167.9
Washington, DC		11.22	42.2	6,989	18,296	29.37	261.8
Florida		29.98	112.7	320,225	293,229	27.46	91.6
Georgia		28.81	108.2	165,126	56,507	9.86	34.2
Hawaii		19.72	74.1	20,176	28,656	28.01	142.0
Idaho		39.01	146.6	38,581	36,872	37.28	95.6
Illinois		24.68	92.7	283,471	378,464	32.95	133.5
Indiana		27.71	104.1	151,814	118,455	21.62	78.0
Iowa		34.71	130.4	100,825	151,723	52.23	150.5
Kansas		35.15	132.1	85,234	70,824	29.21	83.1
Kentucky		29.00	109.0	107,696	80,196	21.59	74.5
Louisiana		26.41	99.2	117,186	60,055	13.53	51.2
Maine		26.23	98.5	30,056	33,481	29.22	111.4
Maryland		25.11	94.3	108,056	85,194	19.79	78.8
Massachusetts		22.70	85.3	130,935	93,018	16.13	71.0
Michigan		25.66	96.4	232,668	259,196	28.58	111.4
Minnesota		31.35	117.8	129,908	189,298	45.68	145.7
Mississippi		23.32	87.6	60,331	47,328	18.29	78.4
Missouri		27.50	103.3	136,674	123,230	24.79	90.2
Montana		45.87	172.4	37,476	35,696	43.69	95.3
Nebraska		32.99	124.0	52,689	52,377	32.80	99.4
Nevada		32.40	121.8	28,872	30,789	34.56	106.6
New Hampshire		29.18	109.6	27,985	28,894	30.13	103.2
New Jersey		21.69	81.5	161,957	259,230	34.71	160.1
New Mexico		37.83	142.1	52,923	38,994	27.87	73.7
New York		16.25	61.1	287,151	358,961	20.32	125.0
North Carolina		29.27	110.0	178,019	154,012	25.32	86.5
North Dakota		44.38	166.8	30,179	29,107	42.80	96.4
Ohio		26.13	98.2	280,810	319,835	29.76	113.9
Oklahoma		36.40	136.8	120,035	180,890	54.85	150.7
Oregon		32.24	121.1	85,825	113,378	42.59	132.1
Pennsylvania		20.49	77.0	243,672	362,314	30.46	148.7
Rhode Island		21.62	81.2	20,650	21,784	22.81	105.5
South Carolina		24.11	90.6	78,687	42,782	13.11	54.4
South Dakota		39.19	147.3	27,436	23,293	33.28	84.9
Tennessee		27.31	102.6	127,953	134,026	28.61	104.7
Texas		30.14	113.2	473,845	375,387	23.87	79.2
Utah		27.60	103.7	44,680	26,990	16.67	60.4
Vermont		26.65	100.1	13,991	26,962	51.36	192.7
Virginia		24.55	92.3	136,276	197,393	35.57	144.8
Washington		31.60	118.7	135,886	124,824	29.03	91.9
West Virginia		26.27	98.7	51,621	59,526	30.29	115.3
Wisconsin		25.19	94.6	119,657	124,935	26.30	104.4
Wyoming		44.22	166.2	22,729	36,153	70.34	159.1
U.S. TOTAL		\$26.61	100.0	\$6,227,018	\$6,227,018	\$26.61	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 tables for automobile and truck registrations.

SOURCE: ACIR staff estimates.

Table B-19A

MOTOR VEHICLE REGISTRATIONS-AUTOMOBILE

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama	2,260,172	\$17.19	106.2	\$68,036	\$27,952	\$7.06	41.1
Alaska	215,993	13.57	83.9	6,502	11,626	24.27	178.8
Arizona	1,620,219	16.46	101.7	48,772	63,197	21.33	129.6
Arkansas	936,518	12.11	74.8	28,191	40,979	17.60	145.4
California	13,803,691	16.51	102.0	415,519	326,937	12.99	78.7
Colorado	1,930,666	18.51	114.4	58,117	41,622	13.26	71.6
Connecticut	2,139,728	20.53	126.9	64,410	45,776	14.59	71.1
Delaware	337,979	16.79	103.8	10,174	16,145	26.64	158.7
Washington, DC	206,215	9.96	61.6	6,207	11,124	17.86	179.2
Florida	7,040,294	19.84	122.6	211,927	178,283	16.69	84.1
Georgia	3,118,269	16.38	101.2	93,866	34,356	5.99	36.6
Hawaii	553,337	16.28	100.6	16,657	17,423	17.03	104.6
Idaho	524,828	15.97	98.7	15,798	22,418	22.67	141.9
Illinois	5,868,940	15.38	95.1	176,667	230,106	20.03	130.2
Indiana	2,836,988	15.59	96.3	85,399	72,021	13.14	84.3
Iowa	1,755,900	18.19	112.4	52,856	92,248	31.75	174.5
Kansas	1,401,360	17.40	107.5	42,184	43,061	17.76	102.1
Kentucky	1,797,899	14.57	90.1	54,120	48,759	13.13	90.1
Louisiana	2,003,364	13.59	84.0	60,305	36,513	8.23	60.5
Maine	557,648	14.65	90.5	16,786	20,356	17.76	121.3
Maryland	2,506,491	17.53	108.3	75,450	51,798	12.03	68.7
Massachusetts	3,362,546	17.55	108.5	101,219	56,555	9.81	55.9
Michigan	4,985,129	16.55	102.3	150,062	157,591	17.38	105.0
Minnesota	2,394,814	17.40	107.5	72,089	115,093	27.77	159.7
Mississippi	1,185,033	13.79	85.2	35,672	28,775	11.12	80.7
Missouri	2,535,167	15.35	94.9	76,314	74,924	15.08	98.2
Montana	481,287	17.73	109.6	14,488	21,703	26.56	149.8
Nebraska	809,837	15.26	94.3	24,378	31,845	19.94	130.6
Nevada	518,272	17.51	108.2	15,601	18,720	21.01	120.0
New Hampshire	684,302	21.48	132.7	20,599	17,568	18.32	85.3
New Jersey	4,365,532	17.60	108.7	131,411	157,612	21.10	119.9
New Mexico	788,573	16.97	104.9	23,738	23,708	16.95	99.9
New York	7,307,926	12.45	77.0	219,983	218,248	12.35	99.2
North Carolina	3,442,947	17.04	105.3	103,640	93,639	15.40	90.4
North Dakota	387,511	17.15	106.0	11,665	17,697	26.03	151.7
Ohio	6,407,145	17.95	110.9	192,868	194,460	18.10	100.8
Oklahoma	1,749,387	15.97	98.7	52,660	109,981	33.35	208.9
Oregon	1,462,364	16.54	102.2	44,020	68,934	25.90	156.6
Pennsylvania	5,705,189	14.44	89.2	171,738	220,287	18.52	128.3
Rhode Island	516,389	16.28	100.6	15,544	13,245	13.87	85.2
South Carolina	1,571,066	14.49	89.5	47,292	26,011	7.97	55.0
South Dakota	388,481	16.71	103.2	11,694	14,162	20.23	121.1
Tennessee	2,891,294	18.58	114.8	87,034	81,488	17.39	93.6
Texas	8,044,424	15.40	95.2	242,153	228,235	14.52	94.3
Utah	728,389	13.54	83.7	21,926	16,410	10.14	74.8
Vermont	280,575	16.09	99.4	8,446	16,393	31.22	194.1
Virginia	3,304,880	17.92	110.8	99,483	120,015	21.62	120.6
Washington	2,344,644	16.41	101.4	70,578	75,893	17.65	107.5
West Virginia	889,809	13.63	84.2	26,785	36,192	18.42	135.1
Wisconsin	2,536,660	16.07	99.3	76,359	75,960	15.99	99.5
Wyoming	287,236	16.82	104.0	8,646	21,981	42.76	254.2
U.S. TOTAL	125,773,307	\$16.18	100.0	\$3,786,027	\$3,786,027	\$16.18	100.0

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

Representative Rate = \$30.10 per registration.

*Tax base is number of automobile registrations.

SOURCE: ACIR staff estimates.

Table B-19B

MOTOR VEHICLE REGISTRATIONS-TRUCK

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama	842,135	\$14.80	141.9	\$58,588	\$18,022	\$4.55	30.8
Alaska	122,721	17.82	170.9	8,538	7,496	15.65	87.8
Arizona	637,901	14.98	143.6	44,380	40,745	13.75	91.8
Arkansas	491,070	14.68	140.7	34,164	26,420	11.35	77.3
California	3,628,313	10.03	96.1	252,426	210,788	8.37	83.5
Colorado	684,586	15.17	145.4	47,628	26,836	8.55	56.3
Connecticut	128,987	2.86	27.4	8,974	29,514	9.41	328.9
Delaware	81,124	9.31	89.3	5,644	10,409	17.18	184.4
Washington, DC	11,239	1.26	12.0	782	7,172	11.51	917.2
Florida	1,556,650	10.14	97.2	108,298	114,946	10.76	106.1
Georgia	1,024,274	12.43	119.2	71,260	22,151	3.86	31.1
Hawaii	50,592	3.44	33.0	3,520	11,233	10.98	319.1
Idaho	327,478	23.04	220.8	22,783	14,454	14.61	63.4
Illinois	1,535,175	9.30	89.1	106,804	148,358	12.92	138.9
Indiana	954,632	12.12	116.2	66,415	46,434	8.47	69.9
Iowa	689,490	16.51	158.3	47,969	59,475	20.47	124.0
Kansas	618,799	17.75	170.2	43,051	27,763	11.45	64.5
Kentucky	770,090	14.43	138.3	53,576	31,437	8.46	58.7
Louisiana	817,588	12.82	122.9	56,881	23,542	5.30	41.4
Maine	190,740	11.58	111.0	13,270	13,125	11.45	98.9
Maryland	468,660	7.58	72.6	32,605	33,396	7.76	102.4
Massachusetts	427,126	5.15	49.4	29,716	36,463	6.32	122.7
Michigan	1,187,355	9.11	87.3	82,606	101,605	11.20	123.0
Minnesota	831,085	13.95	133.7	57,820	74,205	17.91	128.3
Mississippi	354,450	9.53	91.4	24,660	18,553	7.17	75.2
Missouri	867,604	12.14	116.4	60,360	48,306	9.72	80.0
Montana	330,427	28.14	269.7	22,988	13,993	17.13	60.9
Nebraska	406,941	17.73	169.9	28,311	20,532	12.86	72.5
Nevada	190,752	14.89	142.8	13,271	12,069	13.55	90.9
New Hampshire	106,164	7.70	73.8	7,386	11,326	11.81	153.4
New Jersey	439,059	4.09	39.2	30,546	101,618	13.61	332.7
New Mexico	419,498	20.86	200.0	29,185	15,286	10.93	52.4
New York	965,450	3.80	36.4	67,168	140,713	7.96	209.5
North Carolina	1,069,112	12.23	117.2	74,379	60,373	9.93	81.2
North Dakota	266,117	27.23	261.0	18,514	11,410	16.78	61.6
Ohio	1,264,057	8.18	78.4	87,942	125,375	11.67	142.6
Oklahoma	968,432	20.43	195.8	67,375	70,909	21.50	105.2
Oregon	600,895	15.70	150.5	41,805	44,444	16.70	106.3
Pennsylvania	1,033,970	6.05	58.0	71,935	142,027	11.94	197.4
Rhode Island	73,387	5.35	51.2	5,106	8,539	8.94	167.3
South Carolina	451,265	9.62	92.2	31,395	16,771	5.14	53.4
South Dakota	226,273	22.49	215.6	15,742	9,131	13.04	58.0
Tennessee	588,161	8.73	83.7	40,919	52,538	11.21	128.4
Texas	3,330,285	14.73	141.2	231,692	147,152	9.36	63.5
Utah	327,057	14.05	134.7	22,754	10,580	6.53	46.5
Vermont	79,701	10.56	101.2	5,545	10,569	20.13	190.6
Virginia	528,845	6.63	63.5	36,792	77,378	13.94	210.3
Washington	938,709	15.19	145.6	65,307	48,931	11.38	74.9
West Virginia	356,989	12.64	121.2	24,836	23,334	11.87	94.0
Wisconsin	622,368	9.11	87.4	43,299	48,975	10.31	113.1
Wyoming	202,419	27.40	262.6	14,083	14,172	27.57	100.6
U.S. TOTAL	35,086,197	\$10.43	100.0	\$2,440,991	\$2,440,991	\$10.43	100.0

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

Representative Rate = \$69.57 per registration.

*Tax base is number of truck registrations.

SOURCE: ACIR staff estimates.

Table B-20

PERSONAL INCOME TAXES

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama	\$3,188,660	\$161.32	68.5	\$638,658	\$595,829	\$150.50	93.3
Alaska	1,137,845	475.78	201.9	227,900	1,540	3.22	0.7
Arizona	2,996,028	202.52	86.0	600,076	480,716	162.24	80.1
Arkansas	1,714,782	147.53	62.6	343,455	388,346	166.82	113.1
California	32,564,014	259.09	110.0	6,522,263	7,649,230	303.85	117.3
Colorado	4,049,930	258.41	109.7	811,163	655,491	208.82	80.8
Connecticut	5,541,917	353.73	150.1	1,109,993	178,535	56.89	16.1
Delaware	817,668	270.25	114.7	163,771	326,439	538.68	199.3
Washington, DC	1,027,206	330.24	140.2	205,740	352,812	566.31	171.5
Florida	13,371,982	250.78	106.4	2,678,281	0	0.00	0.0
Georgia	5,750,917	200.95	85.3	1,151,854	1,342,554	234.22	116.6
Hawaii	1,104,344	216.22	91.8	221,190	347,016	339.21	156.9
Idaho	741,039	150.07	63.7	148,423	223,778	226.27	150.8
Illinois	15,018,695	261.89	111.2	3,008,102	2,200,670	191.60	73.2
Indiana	5,723,864	209.24	88.8	1,146,436	876,475	159.97	76.5
Iowa	2,874,843	198.21	84.1	575,804	724,127	249.27	125.8
Kansas	2,744,726	226.70	96.2	549,743	530,657	218.83	96.5
Kentucky	3,074,210	165.79	70.4	615,735	853,196	229.72	138.6
Louisiana	4,711,637	212.64	90.2	943,696	229,261	51.66	24.3
Maine	994,660	173.84	73.8	199,221	235,934	205.88	118.4
Maryland	6,179,826	287.58	122.1	1,237,761	2,145,668	498.53	173.4
Massachusetts	8,312,444	288.69	122.5	1,664,904	2,472,278	428.69	148.5
Michigan	9,935,100	219.42	93.1	1,989,906	2,848,635	314.11	143.2
Minnesota	4,468,951	216.00	91.7	895,089	1,977,991	477.31	221.0
Mississippi	1,732,554	134.14	56.9	347,014	201,114	77.74	58.0
Missouri	5,656,776	227.97	96.8	1,132,999	1,013,745	203.97	89.5
Montana	737,140	180.71	76.7	147,642	151,784	185.78	102.8
Nebraska	1,641,768	205.91	87.4	328,831	280,662	175.74	85.4
Nevada	1,248,983	280.76	119.2	250,159	0	0.00	0.0
New Hampshire	1,186,575	247.82	105.2	237,660	16,727	17.44	7.0
New Jersey	11,418,308	306.24	130.0	2,286,979	1,440,183	192.85	63.0
New Mexico	1,281,060	183.41	77.8	256,584	16,626	11.88	6.5
New York	24,684,829	279.85	118.8	4,944,137	9,610,056	543.96	194.4
North Carolina	5,445,164	179.32	76.1	1,090,615	1,550,107	254.87	142.1
North Dakota	670,101	197.37	83.8	134,215	35,136	51.67	26.2
Ohio	11,752,954	219.06	93.0	2,354,005	2,990,309	278.27	127.0
Oklahoma	3,614,222	219.49	93.2	723,894	651,202	197.45	90.0
Oregon	2,577,032	193.90	82.3	516,155	1,181,731	443.93	228.9
Pennsylvania	13,181,830	221.96	94.2	2,640,196	3,266,840	274.64	123.7
Rhode Island	1,002,779	210.31	89.3	200,847	261,139	273.44	130.0
South Carolina	2,579,321	158.28	67.2	516,614	718,861	220.24	139.1
South Dakota	552,832	158.18	67.1	110,727	1	0.00	0.0
Tennessee	4,366,938	186.69	79.2	874,656	52,151	11.13	6.0
Texas	21,207,554	270.14	114.7	4,247,672	0	0.00	0.0
Utah	1,249,839	154.62	65.6	250,331	345,813	213.60	138.1
Vermont	479,802	183.05	77.7	96,100	113,775	216.71	118.4
Virginia	6,836,717	246.73	104.7	1,369,330	1,549,147	279.13	113.1
Washington	5,236,148	243.90	103.5	1,048,751	0	0.00	0.0
West Virginia	1,575,236	160.56	68.1	315,505	310,583	158.06	98.4
Wisconsin	4,643,559	195.76	83.1	930,061	1,734,056	364.99	186.4
Wyoming	639,498	249.19	105.8	128,085	0	0.00	0.0
U.S. TOTAL	\$275,244,807	\$235.61	100.0	\$55,128,926	\$55,128,926	\$235.61	100.0

NOTE: All per capita amounts are in dollars; total amounts are in thousands of dollars.
Representative Rate = 20.03%.

*Tax base is federal income tax liability in thousands of dollars.

SOURCE: ACIR staff estimates.

Table B-21

CORPORATION NET INCOME TAXES

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama	\$2,147	\$45.83	75.2	\$181,426	\$133,717	\$33.78	73.7
Alaska	430	75.93	124.6	36,373	266,302	555.95	732.1
Arizona	1,492	42.57	69.9	126,132	160,429	54.14	127.2
Arkansas	1,299	47.16	77.4	109,782	86,921	37.34	79.2
California	19,308	64.82	106.4	1,631,814	2,553,948	101.45	156.5
Colorado	2,193	59.04	96.9	185,316	56,184	17.90	30.3
Connecticut	2,543	68.49	112.4	214,926	357,364	113.88	166.3
Delaware	755	105.30	172.8	63,809	29,790	49.16	46.7
Washington, DC	617	83.66	137.3	52,118	86,367	138.63	165.7
Florida	5,922	46.86	76.9	500,473	371,453	34.78	74.2
Georgia	3,843	56.66	93.0	324,754	238,834	41.67	73.5
Hawaii	582	48.05	78.9	49,157	22,026	21.53	44.8
Idaho	522	44.62	73.2	44,130	31,114	31.46	70.5
Illinois	8,656	63.69	104.5	731,557	603,900	52.58	82.5
Indiana	3,766	58.10	95.3	318,322	139,968	25.55	44.0
Iowa	1,687	49.07	80.5	142,559	138,483	47.67	97.1
Kansas	1,737	60.54	99.4	146,811	141,347	58.29	96.3
Kentucky	2,412	54.89	90.1	203,876	172,120	46.34	84.4
Louisiana	3,512	66.89	109.8	296,845	321,372	72.41	108.3
Maine	686	50.61	83.1	58,003	33,043	28.83	57.0
Maryland	2,408	47.29	77.6	203,542	148,423	34.48	72.9
Massachusetts	4,280	62.73	102.9	361,755	660,654	114.56	182.6
Michigan	8,014	74.68	122.6	677,273	1,004,269	110.74	148.3
Minnesota	2,978	60.74	99.7	251,718	253,970	61.29	100.9
Mississippi	1,281	41.86	68.7	108,292	68,794	26.59	63.5
Missouri	3,419	58.14	95.4	288,965	118,625	23.87	41.1
Montana	499	51.63	84.7	42,179	35,825	43.85	84.9
Nebraska	941	49.78	81.7	79,493	51,635	32.33	65.0
Nevada	548	52.03	85.4	46,355	0	0.00	0.0
New Hampshire	642	56.54	92.8	54,226	73,960	77.12	136.4
New Jersey	6,720	76.05	124.8	567,917	664,415	88.97	117.0
New Mexico	749	45.27	74.3	63,335	61,742	44.13	97.5
New York	14,724	70.44	115.6	1,244,387	2,357,782	133.46	189.5
North Carolina	4,646	64.56	105.9	392,637	306,534	50.40	78.1
North Dakota	431	53.61	88.0	36,453	30,594	44.99	83.9
Ohio	7,832	61.60	101.1	661,900	415,017	38.62	62.7
Oklahoma	2,383	61.08	100.2	201,433	103,325	31.33	51.3
Oregon	1,609	51.07	83.8	135,945	125,110	47.00	92.0
Pennsylvania	8,651	61.47	100.9	731,137	830,108	69.79	113.5
Rhode Island	572	50.62	83.1	48,340	42,446	44.45	87.8
South Carolina	1,973	51.09	83.8	166,752	128,180	39.27	76.9
South Dakota	350	42.26	69.3	29,579	2,565	3.66	8.7
Tennessee	2,832	51.09	83.8	239,365	203,858	43.51	85.2
Texas	14,082	75.69	124.2	1,190,111	0	0.00	0.0
Utah	848	44.26	72.6	71,654	31,592	19.51	44.1
Vermont	287	46.17	75.8	24,237	25,400	48.38	104.8
Virginia	3,698	56.32	92.4	312,554	183,215	33.01	58.6
Washington	2,564	50.39	82.7	216,674	0	0.00	0.0
West Virginia	1,053	45.28	74.3	88,974	45,146	22.98	50.7
Wisconsin	3,149	56.01	91.9	266,115	339,781	71.52	127.7
Wyoming	427	70.24	115.3	36,105	0	0.00	0.0
U.S. TOTAL	\$168,698	\$60.94	100.0	\$14,257,584	\$14,257,584	\$60.94	100.0

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

Representative Rate = 8.45%.

*Tax base is apportioned corporate profits in millions of dollars

SOURCE: ACIR staff estimates.

Table B-22

TOTAL PROPERTY TAXES

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama		\$256.38	67.3	\$1,015,000	\$392,586	\$99.16	38.7
Alaska		527.40	138.5	252,626	248,875	519.57	98.5
Arizona		460.52	120.9	1,364,515	935,376	315.69	68.6
Arkansas		272.35	71.5	634,036	376,879	161.89	59.4
California		531.10	139.5	13,369,819	8,730,376	346.80	65.3
Colorado		584.76	153.6	1,835,571	1,280,427	407.91	69.8
Connecticut		510.29	134.0	1,601,291	1,936,711	617.18	120.9
Delaware		521.72	137.0	316,160	113,120	186.67	35.8
Washington, DC		396.05	104.0	246,738	366,403	588.13	148.5
Florida		387.13	101.7	4,134,559	3,543,618	331.80	85.7
Georgia		326.79	85.8	1,873,157	1,526,335	266.28	81.5
Hawaii		594.16	156.0	607,830	274,920	268.74	45.2
Idaho		329.36	86.5	325,737	235,618	238.24	72.3
Illinois		361.25	94.9	4,149,327	5,482,252	477.30	132.1
Indiana		305.60	80.3	1,674,392	1,716,486	313.28	102.5
Iowa		361.49	94.9	1,050,143	1,363,126	469.23	129.8
Kansas		369.78	97.1	896,716	1,080,803	445.69	120.5
Kentucky		260.50	68.4	967,512	594,324	160.02	61.4
Louisiana		387.35	101.7	1,719,039	653,388	147.23	38.0
Maine		356.00	93.5	407,979	469,264	409.48	115.0
Maryland		356.50	93.6	1,534,360	1,522,433	353.73	99.2
Massachusetts		398.08	104.5	2,295,742	3,017,948	523.31	131.5
Michigan		313.41	82.3	2,842,301	5,175,684	570.70	182.1
Minnesota		381.80	100.3	1,582,190	1,711,934	413.11	108.2
Mississippi		251.42	66.0	650,413	427,253	165.15	65.7
Missouri		289.29	76.0	1,437,751	1,211,552	243.77	84.3
Montana		361.51	94.9	295,356	457,265	559.69	154.8
Nebraska		437.13	114.8	698,100	759,650	475.67	108.8
Nevada		420.45	110.4	374,617	208,280	233.76	55.6
New Hampshire		416.17	109.3	399,109	579,082	603.84	145.1
New Jersey		430.27	113.0	3,213,284	4,738,802	634.55	147.5
New Mexico		351.40	92.3	491,608	200,108	143.04	40.7
New York		334.12	87.7	5,902,942	10,754,220	608.72	182.2
North Carolina		348.42	91.5	2,119,094	1,296,063	213.10	61.2
North Dakota		385.69	101.3	262,270	216,069	317.75	82.4
Ohio		336.44	88.4	3,615,414	3,813,446	354.87	105.5
Oklahoma		409.24	107.5	1,349,679	621,768	188.53	46.1
Oregon		375.57	98.6	999,758	1,349,172	506.83	134.9
Pennsylvania		335.67	88.2	3,992,854	3,740,279	314.44	93.7
Rhode Island		298.36	78.4	284,935	513,124	537.30	180.1
South Carolina		281.17	73.8	917,731	703,367	215.49	76.6
South Dakota		341.98	89.8	239,389	272,336	389.05	113.8
Tennessee		274.99	72.2	1,288,349	965,455	206.07	74.9
Texas		425.16	111.6	6,685,243	5,984,281	380.58	89.5
Utah		316.97	83.2	513,172	454,558	280.76	88.6
Vermont		353.68	92.9	185,683	237,113	451.64	127.7
Virginia		359.83	94.5	1,997,046	1,797,540	323.88	90.0
Washington		439.45	115.4	1,889,641	1,629,513	378.96	86.2
West Virginia		320.54	84.2	629,871	354,524	180.42	56.3
Wisconsin		359.04	94.3	1,705,800	2,548,265	536.36	149.4
Wyoming		512.98	134.7	263,671	517,548	1006.90	196.3
U.S. TOTAL		\$380.80	100.0	\$89,099,519	\$89,099,519	\$380.80	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 tables for individual taxes.

SOURCE: ACIR staff estimates.

Table B-23A

PROPERTY TAXES-RESIDENTIAL

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama	\$40,191	\$136.14	59.3	\$538,963	\$131,047	\$33.10	24.3
Alaska	10,860	\$304.02	132.4	145,626	138,236	288.59	94.9
Arizona	75,908	\$343.54	149.6	1,017,922	411,909	139.02	40.5
Arkansas	20,742	\$119.48	52.0	278,148	178,505	76.68	64.2
California	738,648	\$393.47	171.4	9,905,233	5,715,590	227.04	57.7
Colorado	94,789	\$404.94	176.4	1,271,114	739,655	235.63	58.2
Connecticut	82,835	\$353.99	154.2	1,110,820	1,495,314	476.52	134.6
Delaware	13,786	\$305.07	132.9	184,872	77,357	127.65	41.8
Washington, DC	12,058	\$259.54	113.0	161,694	242,591	389.39	150.0
Florida	220,725	\$277.15	120.7	2,959,909	2,769,677	259.33	93.6
Georgia	82,279	\$192.49	83.8	1,103,352	891,148	155.47	80.8
Hawaii	37,465	\$491.11	213.9	502,409	194,449	190.08	38.7
Idaho	12,973	\$175.91	76.6	173,973	129,371	130.81	74.4
Illinois	166,491	\$194.38	84.7	2,232,633	2,822,221	245.71	126.4
Indiana	56,083	\$137.26	59.8	752,071	926,110	169.03	123.1
Iowa	32,155	\$148.43	64.7	431,202	602,939	207.55	139.8
Kansas	27,864	\$154.08	67.1	373,649	394,207	162.56	105.5
Kentucky	32,794	\$118.41	51.6	439,770	367,178	98.86	83.5
Louisiana	60,308	\$182.23	79.4	808,723	129,072	29.08	16.0
Maine	21,482	\$251.38	109.5	288,078	352,372	307.48	122.3
Maryland	78,984	\$246.09	107.2	1,059,168	1,001,947	232.79	94.6
Massachusetts	115,566	\$268.72	117.0	1,549,736	2,336,967	405.23	150.8
Michigan	114,728	\$169.64	73.9	1,538,492	3,748,064	413.28	243.6
Minnesota	64,543	\$208.86	91.0	865,515	1,005,114	242.55	116.1
Mississippi	23,726	\$122.98	53.6	318,158	67,458	26.08	21.2
Missouri	51,828	\$139.84	60.9	695,016	641,784	129.13	92.3
Montana	8,510	\$139.68	60.8	114,117	100,989	123.61	88.5
Nebraska	29,148	\$244.75	106.6	390,872	339,242	212.42	86.8
Nevada	19,024	\$286.31	124.7	255,107	116,210	130.43	45.6
New Hampshire	21,341	\$298.42	130.0	286,182	421,251	439.26	147.2
New Jersey	156,996	\$281.91	122.8	2,105,314	3,466,510	464.18	164.7
New Mexico	18,467	\$177.01	77.1	247,640	80,188	57.32	32.4
New York	268,346	\$203.69	88.7	3,598,509	5,581,106	315.91	155.1
North Carolina	94,425	\$208.19	90.7	1,266,238	768,498	126.36	60.7
North Dakota	6,498	\$128.14	55.8	87,138	77,827	114.45	89.3
Ohio	149,578	\$186.66	81.3	2,005,834	2,082,312	193.78	103.8
Oklahoma	41,989	\$170.73	74.4	563,068	254,307	77.11	45.2
Oregon	48,874	\$246.20	107.2	655,396	831,735	312.45	126.9
Pennsylvania	171,310	\$193.13	84.1	2,297,258	2,632,817	221.34	114.6
Rhode Island	14,151	\$198.71	86.6	189,768	391,287	409.72	206.2
South Carolina	38,968	\$160.10	69.7	522,565	296,278	90.77	56.7
South Dakota	8,517	\$163.16	71.1	114,214	107,392	153.42	94.0
Tennessee	56,916	\$162.91	71.0	763,246	476,693	101.75	62.5
Texas	230,403	\$196.50	85.6	3,089,691	3,370,221	214.34	109.1
Utah	22,599	\$187.18	81.5	303,046	241,366	149.08	79.6
Vermont	9,447	\$241.30	105.1	126,684	178,962	340.88	141.3
Virginia	97,117	\$234.66	102.2	1,302,335	1,290,624	232.54	99.1
Washington	101,442	\$316.36	137.8	1,360,336	1,103,522	256.63	81.1
West Virginia	18,535	\$126.49	55.1	248,556	166,205	84.58	66.9
Wisconsin	77,170	\$217.82	94.9	1,034,853	1,799,747	378.81	173.9
Wyoming	6,254	\$163.16	71.1	83,862	32,510	63.25	38.8
U.S. TOTAL	\$4,005,834	\$229.58	100.0	\$53,718,079	\$53,718,079	\$229.58	100.0

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

Representative Rate = 1.34%.

*Tax base is the estimated market value of residential property in millions of dollars.

SOURCE: ACIR staff estimates.

Table B-23B

PROPERTY TAXES-FARM

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama	\$10,600	\$15.94	81.3	\$63,114	\$14,600	\$3.69	23.1
Alaska	248	\$3.08	15.7	\$1,477	\$500	\$1.04	33.9
Arizona	10,853	\$21.81	111.2	\$64,620	\$27,600	\$9.31	42.7
Arkansas	15,925	\$40.73	207.7	\$94,820	\$46,300	\$19.89	48.8
California	64,873	\$15.34	78.2	\$386,264	\$300,300	\$11.93	77.7
Colorado	14,673	\$27.83	141.9	\$87,365	\$56,300	\$17.94	64.4
Connecticut	1,343	\$2.55	13.0	\$7,996	\$12,600	\$4.02	157.6
Delaware	1,078	\$10.59	54.0	\$6,419	\$1,400	\$2.31	21.8
Washington, DC	0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
Florida	18,701	\$10.43	53.2	\$111,349	\$114,600	\$10.73	102.9
Georgia	12,255	\$12.73	64.9	\$72,968	\$70,000	\$12.21	95.9
Hawaii	3,361	\$19.56	99.8	\$20,012	\$10,800	\$10.56	54.0
Idaho	10,570	\$63.64	324.5	\$62,935	\$40,800	\$41.25	64.8
Illinois	49,565	\$25.69	131.0	\$295,118	\$448,900	\$39.08	152.1
Indiana	25,066	\$27.24	138.9	\$149,247	\$188,100	\$34.33	126.0
Iowa	52,842	\$108.31	552.3	\$314,630	\$365,600	\$125.85	116.2
Kansas	26,384	\$64.78	330.4	\$157,094	\$216,600	\$89.32	137.9
Kentucky	14,007	\$22.46	114.5	\$83,400	\$36,400	\$9.80	43.6
Louisiana	14,958	\$20.07	102.3	\$89,062	\$17,700	\$3.99	19.9
Maine	1,012	\$5.26	26.8	\$6,026	\$13,300	\$11.61	220.7
Maryland	5,870	\$8.12	41.4	\$34,951	\$24,100	\$5.60	69.0
Massachusetts	1,045	\$1.08	5.5	\$6,222	\$13,400	\$2.32	215.4
Michigan	12,754	\$8.37	42.7	\$75,939	\$231,500	\$25.53	304.8
Minnesota	32,376	\$46.52	237.2	\$192,772	\$183,800	\$44.35	95.3
Mississippi	13,156	\$30.28	154.4	\$78,333	\$28,000	\$10.82	35.7
Missouri	23,833	\$28.55	145.6	\$141,905	\$110,200	\$22.17	77.7
Montana	14,656	\$106.81	544.7	\$87,264	\$88,700	\$108.57	101.6
Nebraska	26,799	\$99.92	509.5	\$159,565	\$289,000	\$180.96	181.1
Nevada	2,385	\$15.94	81.3	\$14,201	\$3,800	\$4.26	26.8
New Hampshire	599	\$3.72	19.0	\$3,567	\$6,500	\$6.78	182.2
New Jersey	3,148	\$2.51	12.8	\$18,744	\$33,100	\$4.43	176.6
New Mexico	9,400	\$40.01	204.0	\$55,969	\$12,800	\$9.15	22.9
New York	7,315	\$2.47	12.6	\$43,555	\$155,100	\$8.78	356.1
North Carolina	14,008	\$13.71	69.9	\$83,406	\$62,200	\$10.23	74.6
North Dakota	17,264	\$151.17	770.9	\$102,793	\$82,000	\$120.59	79.8
Ohio	20,882	\$11.57	59.0	\$124,335	\$131,800	\$12.27	106.0
Oklahoma	22,474	\$40.57	206.9	\$133,814	\$71,300	\$21.62	53.3
Oregon	10,556	\$23.61	120.4	\$62,852	\$70,500	\$26.48	112.2
Pennsylvania	11,127	\$5.57	28.4	\$66,252	\$84,200	\$7.08	127.1
Rhode Island	229	\$1.43	7.3	\$1,364	\$3,200	\$3.35	234.7
South Carolina	5,092	\$9.29	47.4	\$30,319	\$16,700	\$5.12	55.1
South Dakota	12,060	\$102.58	523.1	\$71,807	\$109,600	\$156.57	152.6
Tennessee	12,368	\$15.72	80.2	\$73,641	\$51,600	\$11.01	70.1
Texas	82,012	\$31.06	158.4	\$488,312	\$243,900	\$15.51	49.9
Utah	6,900	\$25.38	129.4	\$41,084	\$23,700	\$14.64	57.7
Vermont	1,355	\$15.37	78.4	\$8,068	\$15,200	\$28.95	188.4
Virginia	10,290	\$11.04	56.3	\$61,268	\$56,100	\$10.11	91.6
Washington	14,474	\$20.04	102.2	\$86,180	\$97,300	\$22.63	112.9
West Virginia	3,565	\$10.80	55.1	\$21,227	\$6,500	\$3.31	30.6
Wisconsin	18,546	\$23.24	118.5	\$110,426	\$270,000	\$56.83	244.5
Wyoming	5,719	\$66.25	337.8	\$34,052	\$29,900	\$58.17	87.8
U.S. TOTAL	\$770,571	\$19.61	100.0	\$4,588,100	\$4,588,100	\$19.61	100.0

NOTE: All per capita amounts are in dollars; total amounts are in thousands of dollars.
 Representative Rate = 0.60%.

*Tax base is the estimated market value of farm property in millions of dollars.

SOURCE: ACIR staff estimates.

Table B-24A

PROPERTY TAXES-COMMERCIAL/INDUSTRIAL

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama	\$22,564,913	\$70.25	70.1	\$278,103	\$112,557	\$28.43	40.5
Alaska	7,997,264	205.77	205.3	98,563	68,843	143.72	69.8
Arizona	17,116,223	71.19	71.0	210,950	166,603	56.23	79.0
Arkansas	13,559,672	71.79	71.6	167,117	58,621	25.18	35.1
California	209,105,235	102.37	102.1	2,577,134	2,142,405	85.10	83.1
Colorado	31,678,930	124.38	124.1	390,429	313,623	99.91	80.3
Connecticut	31,611,535	124.16	123.9	389,599	428,797	136.65	110.1
Delaware	8,136,036	165.47	165.1	100,273	34,363	56.71	34.3
Washington, DC	4,939,921	97.72	97.5	60,882	123,812	198.74	203.4
Florida	57,748,321	66.64	66.5	711,724	645,463	60.44	90.7
Georgia	39,060,303	83.98	83.8	481,402	348,301	60.76	72.4
Hawaii	5,207,067	62.73	62.6	64,175	69,671	68.10	108.6
Idaho	5,287,892	65.90	65.7	65,171	41,008	41.46	62.9
Illinois	97,700,220	104.83	104.6	1,204,114	2,198,937	191.44	182.6
Indiana	44,791,598	100.76	100.5	552,038	412,115	75.22	74.7
Iowa	17,950,392	76.16	76.0	221,231	253,715	87.34	114.7
Kansas	20,646,876	104.93	104.7	254,464	151,395	62.43	59.5
Kentucky	27,367,170	90.82	90.6	337,289	113,633	30.60	33.7
Louisiana	51,708,015	143.60	143.2	637,280	213,119	48.02	33.4
Maine	6,653,546	71.56	71.4	82,002	103,592	90.39	126.3
Maryland	24,473,038	70.08	69.9	301,620	227,523	52.86	75.4
Massachusetts	47,260,322	101.00	100.8	582,464	638,249	110.67	109.6
Michigan	74,550,008	101.31	101.1	918,798	1,196,120	131.89	130.2
Minnesota	32,778,430	97.49	97.2	403,980	395,732	95.50	98.0
Mississippi	14,093,858	67.14	67.0	173,701	89,651	34.65	51.6
Missouri	35,893,977	89.01	88.8	442,378	259,120	52.14	58.6
Montana	5,146,576	77.64	77.4	63,429	46,610	57.05	73.5
Nebraska	9,811,944	75.72	75.5	120,928	113,799	71.26	94.1
Nevada	4,986,454	68.97	68.8	61,456	59,604	66.90	97.0
New Hampshire	6,929,272	89.05	88.8	85,400	150,202	156.62	175.9
New Jersey	69,505,482	114.71	114.4	856,626	1,234,919	165.36	144.2
New Mexico	9,313,443	82.05	81.8	114,784	30,944	22.12	27.0
New York	151,293,412	105.54	105.3	1,864,628	4,341,287	245.73	232.8
North Carolina	45,022,066	91.23	91.0	554,878	259,470	42.66	46.8
North Dakota	4,678,090	84.79	84.6	57,655	36,481	53.65	63.3
Ohio	90,588,095	103.90	103.6	1,116,460	578,588	53.84	51.8
Oklahoma	41,234,961	154.09	153.7	508,204	109,184	33.11	21.5
Oregon	17,585,850	81.42	81.2	216,738	348,834	131.04	160.9
Pennsylvania	94,932,329	98.36	98.1	1,170,001	1,023,262	86.02	87.5
Rhode Island	6,514,956	84.08	83.9	80,294	118,637	124.23	147.8
South Carolina	19,172,150	72.39	72.2	236,289	176,372	54.04	74.6
South Dakota	3,045,550	53.62	53.5	37,535	36,129	51.61	96.3
Tennessee	32,189,165	84.68	84.5	396,718	340,155	72.61	85.7
Texas	200,231,155	156.94	156.6	2,467,765	2,328,868	148.11	94.4
Utah	10,191,504	77.58	77.4	125,606	69,227	42.76	55.1
Vermont	3,064,037	71.93	71.8	37,763	42,951	81.81	113.7
Virginia	38,750,620	86.05	85.8	477,585	292,566	52.71	61.3
Washington	29,888,585	85.67	85.5	368,364	347,509	80.82	94.3
West Virginia	16,285,377	102.14	101.9	200,710	66,029	33.60	32.9
Wisconsin	34,738,521	90.12	89.9	428,138	478,518	100.72	111.8
Wyoming	8,102,656	194.28	193.8	99,862	17,583	34.21	17.6
U.S. TOTAL	\$1,903,083,013	\$100.24	100.0	\$23,454,699	\$23,454,699	\$100.24	100.0

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

Representative Rate = 1.23%.

*Tax base is the net book value of commercial/industrial property in thousands of dollars.

SOURCE: ACIR staff estimates.

Table B-24B

PROPERTY TAXES—PUBLIC UTILITY

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama	\$9,046	\$34.05	108.6	\$134,820	\$134,382	\$33.94	99.7
Alaska	467	14.53	46.3	6,960	41,296	86.21	593.3
Arizona	4,765	23.97	76.4	71,023	329,264	111.13	463.6
Arkansas	6,304	40.36	128.7	93,951	93,453	40.14	99.5
California	33,627	19.91	63.5	501,188	572,081	22.73	114.1
Colorado	5,815	27.61	88.0	86,662	170,850	54.43	197.1
Connecticut	6,231	29.60	94.4	92,875	0	0.00	0.0
Delaware	1,650	40.59	129.4	24,596	0	0.00	0.0
Washington, DC	1,621	38.78	123.7	24,162	0	0.00	0.0
Florida	23,589	32.92	105.0	351,577	13,878	1.30	3.9
Georgia	14,455	37.58	119.8	215,435	216,886	37.84	100.7
Hawaii	1,425	20.76	66.2	21,234	0	0.00	0.0
Idaho	1,587	23.92	76.3	23,657	24,439	24.71	103.3
Illinois	28,010	36.35	115.9	417,462	12,194	1.06	2.9
Indiana	14,830	40.34	128.6	221,036	190,161	34.71	86.0
Iowa	5,574	28.60	91.2	83,080	140,872	48.49	169.6
Kansas	7,482	45.98	146.6	111,509	318,601	131.38	285.7
Kentucky	7,183	28.82	91.9	107,053	77,112	20.76	72.0
Louisiana	12,344	41.45	132.2	183,974	293,497	66.13	159.5
Maine	2,138	27.81	88.7	31,872	0	0.00	0.0
Maryland	9,301	32.21	102.7	138,621	268,863	62.47	194.0
Massachusetts	10,555	27.28	87.0	157,320	29,332	5.09	18.6
Michigan	20,737	34.08	108.7	309,072	0	0.00	0.0
Minnesota	8,046	28.94	92.3	119,923	127,288	30.72	106.1
Mississippi	5,382	31.01	98.9	80,221	242,145	93.60	301.8
Missouri	10,631	31.88	101.6	158,451	200,448	40.33	126.5
Montana	2,049	37.39	119.2	30,545	220,966	270.46	723.4
Nebraska	1,794	16.74	53.4	26,735	17,609	11.03	65.9
Nevada	2,942	49.22	156.9	43,854	28,666	32.17	65.4
New Hampshire	1,608	24.98	79.7	23,960	1,129	1.18	4.7
New Jersey	15,606	31.15	99.3	232,601	4,273	0.57	1.8
New Mexico	4,912	52.33	166.9	73,214	76,177	54.45	104.0
New York	26,586	22.43	71.5	396,250	676,727	38.30	170.8
North Carolina	14,397	35.28	112.5	214,572	205,894	33.85	96.0
North Dakota	985	21.59	68.8	14,684	19,761	29.06	134.6
Ohio	24,744	34.32	109.4	368,785	1,020,746	94.99	276.8
Oklahoma	9,702	43.84	139.8	144,594	186,977	56.69	129.3
Oregon	4,346	24.33	77.6	64,772	98,102	36.85	151.5
Pennsylvania	30,820	38.62	123.1	459,342	0	0.00	0.0
Rhode Island	906	14.15	45.1	13,509	0	0.00	0.0
South Carolina	8,626	39.39	125.6	128,558	214,017	65.57	166.5
South Dakota	1,062	22.62	72.1	15,832	19,215	27.45	121.4
Tennessee	3,673	11.68	37.3	54,744	97,007	20.71	177.2
Texas	42,906	40.67	129.7	639,475	41,291	2.63	6.5
Utah	2,914	26.83	85.5	43,437	120,265	74.28	276.9
Vermont	883	25.08	80.0	13,168	0	0.00	0.0
Virginia	10,457	28.08	89.5	155,858	158,250	28.51	101.5
Washington	5,016	17.39	55.4	74,760	81,182	18.88	108.6
West Virginia	10,693	81.11	258.6	159,377	115,790	58.93	72.7
Wisconsin	8,882	27.86	88.8	132,383	0	0.00	0.0
Wyoming	3,079	89.29	284.7	45,895	437,555	851.27	953.4
U.S. TOTAL	\$492,387	\$31.36	100.0	\$7,338,642	\$7,338,642	\$31.36	100.0

NOTE: All per capita amounts are in dollars; total amounts are in thousands of dollars.
 Representative Rate = 1.49%.

*Tax base is the net book value of public utility property in millions of dollars.

SOURCE: ACIR staff estimates.

Table B-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	\$44,764	\$5.10	46.6	\$20,199	\$9,179	\$2.32	45.4
Alaska	3,035	2.86	26.1	1,369	700	1.46	51.1
Arizona	60,357	9.19	83.9	27,235	12,234	4.13	44.9
Arkansas	37,632	7.29	66.6	16,981	7,229	3.11	42.6
California	805,379	14.44	131.7	363,408	489,276	19.44	134.6
Colorado	59,198	8.51	77.7	26,712	9,118	2.90	34.1
Connecticut	127,501	18.33	167.3	57,532	75,169	23.95	130.7
Delaware	20,512	15.27	139.4	9,256	16,619	27.42	179.6
Washington, DC	17,126	12.40	113.2	7,728	19,246	30.89	249.1
Florida	354,230	14.97	136.6	159,838	79,335	7.43	49.6
Georgia	82,330	6.48	59.1	37,149	11,865	2.07	31.9
Hawaii	21,419	9.45	86.2	9,665	6,416	6.27	66.4
Idaho	10,920	4.98	45.5	4,927	3,572	3.61	72.5
Illinois	384,554	15.11	137.9	173,521	138,544	12.06	79.8
Indiana	76,754	6.32	57.7	34,633	42,240	7.71	122.0
Iowa	90,417	14.04	128.2	40,799	65,148	22.43	159.7
Kansas	62,511	11.63	106.1	28,207	27,435	11.31	97.3
Kentucky	53,895	6.55	59.8	24,319	38,317	10.32	157.6
Louisiana	89,471	9.10	83.0	40,372	35,510	8.00	88.0
Maine	11,951	4.71	42.9	5,393	11,699	10.21	216.9
Maryland	97,812	10.25	93.6	44,135	29,396	6.83	66.6
Massachusetts	155,439	12.16	111.0	70,138	111,850	19.39	159.5
Michigan	125,091	6.22	56.8	56,444	63,894	7.05	113.2
Minnesota	96,723	10.53	96.1	43,644	18,497	4.46	42.4
Mississippi	29,453	5.14	46.9	13,290	8,043	3.11	60.5
Missouri	127,176	11.55	105.4	57,385	31,826	6.40	55.5
Montana	16,985	9.38	85.6	7,664	6,398	7.83	83.5
Nebraska	52,652	14.88	135.8	23,758	3,131	1.96	13.2
Nevada	27,546	13.95	127.3	12,429	0	0.00	0.0
New Hampshire	14,308	6.73	61.4	6,456	10,580	11.03	163.9
New Jersey	163,293	9.87	90.0	73,682	147,861	19.80	200.7
New Mexico	20,811	6.71	61.3	9,390	4,871	3.48	51.9
New York	673,038	17.19	156.9	303,693	283,854	16.07	93.5
North Carolina	90,671	6.73	61.4	40,913	48,246	7.93	117.9
North Dakota	10,973	7.28	66.4	4,951	2,727	4.01	55.1
Ohio	216,491	9.09	83.0	97,686	78,625	7.32	80.5
Oklahoma	83,910	11.48	104.8	37,862	32,740	9.93	86.5
Oregon	63,464	10.76	98.2	28,637	31,841	11.96	111.2
Pennsylvania	252,021	9.56	87.2	113,719	250,618	21.07	220.4
Rhode Island	13,487	6.37	58.2	6,086	9,987	10.46	164.1
South Carolina	45,798	6.33	57.8	20,665	15,658	4.80	75.8
South Dakota	9,344	6.02	55.0	4,216	8,821	12.60	209.2
Tennessee	59,363	5.72	52.2	26,786	37,072	7.91	138.4
Texas	514,275	14.76	134.7	232,054	92,137	5.86	39.7
Utah	25,067	6.99	63.8	11,311	1,977	1.22	17.5
Vermont	7,733	6.65	60.7	3,489	1,376	2.62	39.4
Virginia	105,584	8.58	78.3	47,642	17,819	3.21	37.4
Washington	60,950	6.40	58.4	27,502	27,975	6.51	101.7
West Virginia	21,315	4.89	44.7	9,618	16,765	8.53	174.3
Wisconsin	75,593	7.18	65.5	34,110	67,257	14.16	197.2
Wyoming	11,717	10.29	93.9	5,287	3,193	6.21	60.4
U.S. TOTAL	\$5,682,039	10.96	100.0	\$2,563,886	\$2,563,886	\$10.96	100.0

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

Representative Rate = 45.1%.

*Tax base is federal estate and gift tax liability in thousands of dollars.

SOURCE: ACIR staff estimates.

Table B-26

TOTAL SEVERANCE TAXES

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama		\$24.04	72.1	\$95,166	\$75,381	\$19.04	79.2
Alaska		1578.56	4736.3	756,131	1,882,614	3930.30	249.0
Arizona		6.89	20.7	20,408	0	0.00	0.0
Arkansas		24.65	74.0	57,381	25,490	10.95	44.4
California		26.74	80.2	673,127	5,339	0.21	0.8
Colorado		34.42	103.3	108,040	35,902	11.44	33.2
Connecticut		0.21	0.6	653	0	0.00	0.0
Delaware		0.10	0.3	62	0	0.00	0.0
Washington, DC		0.00	0.0	0	0	0.00	0.0
Florida		4.84	14.5	51,730	137,933	12.92	266.6
Georgia		1.41	4.2	8,066	0	0.00	0.0
Hawaii		0.47	1.4	480	0	0.00	0.0
Idaho		3.85	11.5	3,805	684	0.69	18.0
Illinois		9.43	28.3	108,321	0	0.00	0.0
Indiana		6.38	19.1	34,935	1,616	0.29	4.6
Iowa		0.88	2.6	2,552	0	0.00	0.0
Kansas		76.14	228.5	184,650	2,339	0.96	1.3
Kentucky		34.78	104.4	129,191	221,445	59.62	171.4
Louisiana		162.60	487.9	721,637	861,985	194.23	119.4
Maine		0.21	0.6	242	0	0.00	0.0
Maryland		1.00	3.0	4,291	0	0.00	0.0
Massachusetts		0.15	0.5	877	0	0.00	0.0
Michigan		11.58	34.7	104,994	81,478	8.98	77.6
Minnesota		3.22	9.7	13,339	84,693	20.44	634.9
Mississippi		36.74	110.2	95,034	112,243	43.39	118.1
Missouri		2.20	6.6	10,946	0	0.00	0.0
Montana		96.57	289.8	78,899	137,599	168.42	174.4
Nebraska		8.41	25.2	13,433	5,217	3.27	38.8
Nevada		7.53	22.6	6,707	0	0.00	0.0
New Hampshire		0.18	0.5	175	0	0.00	0.0
New Jersey		0.19	0.6	1,417	0	0.00	0.0
New Mexico		231.65	695.0	324,076	352,697	252.11	108.8
New York		0.61	1.8	10,785	0	0.00	0.0
North Carolina		0.60	1.8	3,659	0	0.00	0.0
North Dakota		168.59	505.8	114,642	184,527	271.36	161.0
Ohio		9.04	27.1	97,169	3,968	0.37	4.1
Oklahoma		195.68	587.1	645,364	777,687	235.81	120.5
Oregon		0.38	1.1	1,018	0	0.00	0.0
Pennsylvania		8.75	26.3	104,103	0	0.00	0.0
Rhode Island		0.08	0.2	73	0	0.00	0.0
South Carolina		0.65	1.9	2,114	0	0.00	0.0
South Dakota		6.75	20.3	4,726	5,676	8.11	120.1
Tennessee		2.54	7.6	11,888	3,419	0.73	28.8
Texas		162.69	488.1	2,558,076	2,254,728	143.39	88.1
Utah		53.17	159.5	86,078	19,688	12.16	22.9
Vermont		0.74	2.2	386	0	0.00	0.0
Virginia		6.34	19.0	35,160	0	0.00	0.0
Washington		0.88	2.6	3,765	0	0.00	0.0
West Virginia		76.45	229.4	150,218	134,116	68.25	89.3
Wisconsin		0.20	0.6	928	952	0.20	102.6
Wyoming		695.32	2086.2	357,392	388,896	756.61	108.8
U.S. TOTAL		\$33.33	100.0	\$7,798,312	\$7,798,312	\$33.33	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 tables for particular severance taxes.

SOURCE: ACIR staff estimates.

Table B-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	\$952,630	\$16.04	53.5	\$63,503	\$72,275	\$18.26	113.8
Alaska	11,319,892	1575.35	5250.8	754,594	1,882,614	3930.30	249.5
Arizona	5,065	0.11	0.4	338	0	0.00	0.0
Arkansas	825,532	23.64	78.8	55,031	24,725	10.62	44.9
California	9,855,115	26.10	87.0	656,951	5,339	0.21	0.8
Colorado	1,392,300	29.57	98.6	92,812	24,027	7.65	25.9
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	600,664	3.75	12.5	40,041	78,245	7.33	195.4
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	853,230	4.95	16.5	56,877	0	0.00	0.0
Indiana	154,910	1.88	6.3	10,326	1,616	0.29	15.6
Iowa	0	0.00	0.0	0	0	0.00	0.0
Kansas	2,718,714	74.73	249.1	181,232	2,339	0.96	1.3
Kentucky	296,088	5.31	17.7	19,737	14,287	3.85	72.4
Louisiana	10,764,049	161.68	538.9	717,541	859,930	193.77	119.8
Maine	0	0.00	0.0	0	0	0.00	0.0
Maryland	17	0.00	0.0	1	0	0.00	0.0
Massachusetts	0	0.00	0.0	0	0	0.00	0.0
Michigan	1,415,420	10.40	34.7	94,353	81,478	8.98	86.4
Minnesota	0	0.00	0.0	0	0	0.00	0.0
Mississippi	1,413,300	36.42	121.4	94,212	112,243	43.39	119.1
Missouri	7,847	0.11	0.4	523	0	0.00	0.0
Montana	966,921	78.89	263.0	64,456	53,123	65.02	82.4
Nebraska	188,468	7.87	26.2	12,563	5,217	3.27	41.5
Nevada	15,925	1.19	4.0	1,062	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	4,602,214	219.29	730.9	306,788	328,799	235.02	107.2
New York	92,104	0.35	1.2	6,140	0	0.00	0.0
North Carolina	0	0.00	0.0	0	0	0.00	0.0
North Dakota	1,641,051	160.87	536.2	109,394	166,781	245.27	152.5
Ohio	911,192	5.65	18.8	60,741	1,866	0.17	3.1
Oklahoma	9,601,034	194.06	646.8	640,014	777,687	235.81	121.5
Oregon	10	0.00	0.0	1	0	0.00	0.0
Pennsylvania	476,211	2.67	8.9	31,745	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	40,323	3.84	12.8	2,688	853	1.22	31.7
Tennessee	40,679	0.58	1.9	2,712	1,446	0.31	53.3
Texas	37,963,287	160.94	536.4	2,530,668	2,251,314	143.18	89.0
Utah	1,045,506	43.05	143.5	69,694	17,354	10.72	24.9
Vermont	0	0.00	0.0	0	0	0.00	0.0
Virginia	16,184	0.19	0.6	1,079	0	0.00	0.0
Washington	0	0.00	0.0	0	0	0.00	0.0
West Virginia	502,178	17.04	56.8	33,476	0	0.00	0.0
Wisconsin	0	0.00	0.0	0	0	0.00	0.0
Wyoming	4,628,637	600.29	2000.8	308,549	256,282	498.60	83.1
U.S. TOTAL	\$105,306,697	30.00	100.0	\$7,019,842	\$7,019,842	\$30.00	100.0

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

Representative Rate = 6.67%.

*Tax base is the value of oil and gas production in thousands of dollars.

SOURCE: ACIR staff estimates.

Table B-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	\$992,014	\$7.16	290.6	\$28,350	\$3,106	\$0.78	11.0
Alaska	14,494	0.86	35.1	414	0	0.00	0.0
Arizona	210,290	2.03	82.3	6,010	0	0.00	0.0
Arkansas	3,186	0.04	1.6	91	0	0.00	0.0
California	0	0.00	0.0	0	0	0.00	0.0
Colorado	387,240	3.53	143.1	11,067	11,297	3.60	102.1
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	9,507	0.05	1.9	272	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	1,669,538	4.15	168.6	47,713	0	0.00	0.0
Indiana	780,713	4.07	165.2	22,312	0	0.00	0.0
Iowa	9,958	0.10	4.0	285	0	0.00	0.0
Kansas	33,962	0.40	16.2	971	0	0.00	0.0
Kentucky	3,757,865	28.92	1173.3	107,395	201,815	54.34	187.9
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	86,138	0.57	23.2	2,462	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	131,864	0.76	30.8	3,769	0	0.00	0.0
Montana	411,299	14.39	583.8	11,754	81,912	100.26	696.9
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	367,470	7.51	304.6	10,502	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	175,506	7.38	299.3	5,016	17,746	26.10	353.8
Ohio	1,120,967	2.98	121.0	32,036	1,387	0.13	4.3
Oklahoma	114,647	0.99	40.3	3,276	0	0.00	0.0
Oregon	0	0.00	0.0	0	0	0.00	0.0
Pennsylvania	2,328,157	5.59	227.0	66,536	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	190,516	1.16	47.2	5,445	1,973	0.42	36.2
Texas	408,554	0.74	30.1	11,676	0	0.00	0.0
Utah	332,930	5.88	238.5	9,515	0	0.00	0.0
Vermont	0	0.00	0.0	0	0	0.00	0.0
Virginia	1,099,712	5.66	229.8	31,428	0	0.00	0.0
Washington	71,621	0.48	19.3	2,047	0	0.00	0.0
West Virginia	4,051,581	58.93	2391.0	115,789	134,116	68.25	115.8
Wisconsin	0	0.00	0.0	0	0	0.00	0.0
Wyoming	1,417,250	78.80	3197.5	40,503	123,280	239.84	304.4
U.S. TOTAL	\$20,176,978	\$2.46	100.0	\$576,632	\$576,632	\$2.46	100.0

NOTE: All per capita amounts are in dollars; total amounts are in thousands of dollars.
 Representative Rate = 2.86%.

*Tax base is the value of coal production in thousands of dollars.

SOURCE: ACIR staff estimates.

Table B-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	\$361,326	\$0.84	97.0	\$3,313	\$0	\$0.00	0.0
Alaska	122,452	2.34	271.7	1,123	0	0.00	0.0
Arizona	1,533,745	4.75	550.1	14,061	0	0.00	0.0
Arkansas	246,430	0.97	112.5	2,259	765	0.33	33.8
California	1,764,401	0.64	74.5	16,176	0	0.00	0.0
Colorado	453,895	1.33	153.7	4,161	578	0.18	13.9
Connecticut	71,213	0.21	24.1	653	0	0.00	0.0
Delaware	6,812	0.10	11.9	62	0	0.00	0.0
Washington, DC	0	0.00	0.0	0	0	0.00	0.0
Florida	1,274,979	1.09	126.9	11,689	59,688	5.59	510.6
Georgia	850,224	1.36	157.6	7,795	0	0.00	0.0
Hawaii	52,411	0.47	54.4	480	0	0.00	0.0
Idaho	415,079	3.85	446.0	3,805	684	0.69	18.0
Illinois	406,907	0.32	37.6	3,730	0	0.00	0.0
Indiana	250,542	0.42	48.6	2,297	0	0.00	0.0
Iowa	247,360	0.78	90.5	2,268	0	0.00	0.0
Kansas	267,004	1.01	117.0	2,448	0	0.00	0.0
Kentucky	224,517	0.55	64.2	2,058	5,343	1.44	259.6
Louisiana	446,761	0.92	107.0	4,096	2,055	0.46	50.2
Maine	26,363	0.21	24.4	242	0	0.00	0.0
Maryland	199,409	0.42	49.2	1,828	0	0.00	0.0
Massachusetts	95,675	0.15	17.6	877	0	0.00	0.0
Michigan	1,160,691	1.17	136.0	10,641	0	0.00	0.0
Minnesota	1,455,030	3.22	373.2	13,339	84,693	20.44	634.9
Mississippi	89,705	0.32	36.9	822	0	0.00	0.0
Missouri	725,809	1.34	155.2	6,654	0	0.00	0.0
Montana	293,295	3.29	381.5	2,689	2,563	3.14	95.3
Nebraska	94,844	0.54	63.1	870	0	0.00	0.0
Nevada	615,785	6.34	734.5	5,645	0	0.00	0.0
New Hampshire	19,086	0.18	21.2	175	0	0.00	0.0
New Jersey	154,615	0.19	22.0	1,417	0	0.00	0.0
New Mexico	740,273	4.85	562.4	6,787	23,898	17.08	352.1
New York	506,644	0.26	30.5	4,645	0	0.00	0.0
North Carolina	399,158	0.60	69.7	3,659	0	0.00	0.0
North Dakota	25,370	0.34	39.7	233	0	0.00	0.0
Ohio	479,144	0.41	47.4	4,393	715	0.07	16.3
Oklahoma	226,186	0.63	72.9	2,074	0	0.00	0.0
Oregon	110,943	0.38	44.3	1,017	0	0.00	0.0
Pennsylvania	635,141	0.49	56.7	5,823	0	0.00	0.0
Rhode Island	7,930	0.08	8.8	73	0	0.00	0.0
South Carolina	230,594	0.65	75.1	2,114	0	0.00	0.0
South Dakota	222,251	2.91	337.4	2,038	4,823	6.89	236.7
Tennessee	407,051	0.80	92.3	3,732	0	0.00	0.0
Texas	1,716,016	1.00	116.0	15,732	3,414	0.22	21.7
Utah	749,240	4.24	491.8	6,869	2,334	1.44	34.0
Vermont	42,129	0.74	85.3	386	0	0.00	0.0
Virginia	289,344	0.48	55.4	2,653	0	0.00	0.0
Washington	187,465	0.40	46.3	1,719	0	0.00	0.0
West Virginia	103,973	0.49	56.2	953	0	0.00	0.0
Wisconsin	101,191	0.20	22.6	928	952	0.20	102.6
Wyoming	909,695	16.23	1880.9	8,340	9,334	18.16	111.9
U.S. TOTAL	\$22,016,104	\$0.86	100.0	\$201,838	\$201,838	\$0.86	100.0

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

Representative Rate = 0.92%.

*Tax base is the value of nonfuel mineral production in thousands of dollars.

SOURCE: ACIR staff estimates.

TAX BASE DEFINITIONS, TAX BASES, AND SOURCES FOR THE 1983 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 1983*, *Governmental Finances in 1982-83*, and *State Government Finances in 1983*. 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 1983 were established by allocating the 1983 national total according to the 1977 state shares adjusted for the change in personal disposable income between 1977 and 1983.

Sources:

RETAIL SALES (1983): Sales and Marketing Management Magazine, 1984 *Survey of Buying Power*, New York, NY, 1984.

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 (1983): U.S. Department of Commerce, Bureau of the Census, *Current Business Reports, 1983 Service Annual Survey*, Washington, DC, June 1984.

DISPOSABLE INCOME (1984): U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, Washington, DC, August 1984.

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 1983. Motor Fuel Use—1983. Table MF-21, Washington, DC, 1984.

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 \$2.98 billion total, 51.8% was allocated to distilled spirits, 38.4% 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, 1983/1984 *Public Revenues from Alcohol Beverages*, Washington, DC, 1985.

DISTILLED SPIRITS CONSUMPTION: Distilled Spirit Council of the United States, *Annual Statistical Review 1983*. Washington, DC, 1984.

BEER CONSUMPTION: United States Brewers Association, *Brewers Almanac 1983*, Washington, DC, 1984.

WINE CONSUMPTION (1983): Wine Institute, unpublished data, San Francisco, CA.

2C. Tobacco Products.

Definitions: 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 19, 1984, 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 (1984)*, Washington, DC, 1984.

HEALTH INSURANCE: Health Insurance Association of America, unpublished data, New York, NY, 1985.

BLUE CROSS AND BLUE SHIELD INSURANCE: The National Underwriter Company,

1985 *Argus Health Chart*, 87th ed., Cincinnati, OH, 1985.

PROPERTY AND LIABILITY INSURANCE: Insurance Information Institute, *Insurance Facts, 1984–1985*, New York, NY, 1984.

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 revenue 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 (32.2%), the number of local calls (13.3%), and the number of toll calls (54.5%).

Sources:

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

ELECTRIC UTILITY REVENUES: Edison Electric Institute, *Advance Release of Data for the 1983 Statistical Yearbook of the Electric Utility Industry*, Washington, DC, 1984.

TELEPHONE REVENUES AND NUMBER OF TELEPHONES: United States Independent Telephone Association, *Independent Telephone statistics, 1983*, Washington, DC, July, 1984.

AT&T REVENUES: American Telephone and Telegraph Company, 1983 *Statistical Report*, New York, NY, 1983.

NUMBER OF LOCAL CALLS AND TOLL CALLS: Federal Communications Commission, *Statistics of Communications Common Carriers, 1983*, Washington, DC, 1984.

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, 1984*, Lexington, KY, 1983.

2G. Amusements.

Definitions: 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 1983 data for amusement receipts were derived by allocating the 1983 national total according to the 1982 state shares adjusted for the change in disposable personal income between 1982 and 1983.

Sources:

AMUSEMENT RECEIPTS (1982): U.S. Department of Commerce, Bureau of the Census, *Census of Business, Selected Services—Area Statistics (1982)*, Washington, DC, 1985.

AMUSEMENT RECEIPTS (1983): U.S. Department of Commerce, Bureau of the Census, *Current Business Reports, 1984 Service Annual Survey*, Washington, DC, June 1984.

DISPOSABLE INCOME (1984): U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, Washington, DC, August 1984.

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 (\$6.23 billion) reported by the Census Bureau was apportioned to these two classes of vehicles according to data supplied by the Federal Highway Administration—60.8% for automobiles and 39.2% for trucks.

Sources:

TAX BURDEN ON AUTOMOBILES AND TRUCKS, AND AUTOMOBILE AND TRUCK REGISTRATIONS: U.S. Department of Transportation, Federal Highway Administration, *Highway Statistics 1983, State Motor-Vehicle and Motor-Carrier Tax Receipts—1983, Table MV-2*, and *State Motor Vehicle Registrations—1983, Table MV-1*, Washington, DC, September 1984.

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 1983, Estimated Licensed Drivers, by Sex—1983, Table DL-1A*, Washington, DC, September 1984.

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 1984*, Washington, DC, 1984.

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 1983*, Washington, DC, 1984.

3E. Hunting and Fishing Licenses.

Definition: Commercial and noncommercial hunting 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, *1983 Hunting and Fishing License Statistics*, Washington, DC, 1984.

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 Treas-

surey, Internal Revenue Service, *Statistics of Income, 1983 Income Tax Returns, Preliminary*, Washington, DC, 1985.

RESIDENCY ADJUSTMENT: U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, Washington, DC, August 1984.

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 (1983), BY INDUSTRY: U.S. Department of Commerce, Bureau of Economic Analysis, unpublished data.

PAYROLL (1983): U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Manufacturing, Mining and Trade Corporations*, Washington, DC, 4th quarter, 1983.

PAYROLL BY INDUSTRY BY STATE: U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, Washington, DC, August 1984.

6C. Farm Real Estate.

Definition: Taxes conditioned on the ownership of farm realty and farm personal property such as live-stock, 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 Ab-*

of *Current Business*, Washington, DC, August 1984.

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 1983 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.

1983 property values were estimated by extrapolating the 1981 estimated market value of each state's residential property to 1983 based on the change in the average purchase prices of single family dwellings between 1980-81 and 1982-83.

To the estimated market value of existing residential property (1983), the value of newly constructed housing for 1983 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 1982-1983: 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*, 105th ed., Table No. 1297, 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 1983 — Data for States and Selected Areas on Characteristics of FHA Operations Under Section 203*, Washington, DC, 1983.

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 1983 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 1983 net book values for 35 SIC industry groupings were estimated by applying to the 1982 values (IRS) the change between 1982 and 1983 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 1982 and 1983. 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 (1982): U.S. Department of Treasury, Internal Revenue Service, *Corporation Source Book of Statistics of Income*, Washington, DC, 1985.

BOOK VALUE OF ASSETS, SELECTED INDUSTRIES (1982-83): U.S. Federal Trade Commission, *Quarterly Financial Report for*

stract of the United States, 105th ed., Table #1156, Washington, DC, 1985.

FARM PROPERTY TAXES: U.S. Department of Agriculture, Economic Research Service, *Economic Indicators of the Farm Sector, State Income and Balance Sheet Statistics, 1983*, Washington, DC, January 1985.

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, 1983*, Arlington, VA, 1984.

ELECTRIC COMPANY NET ASSETS AND ELECTRICAL GENERATING CAPACITY: Edison Electric Institute, *Advance Release of Data for the 1983, Statistical Yearbook of the Electric Utility Industry*, Washington, DC, 1984.

BELL SYSTEM NET ASSETS: American Telephone and Telegraph Company, *1983 Statistical Report*, New York, NY, 1983.

INDEPENDENT TELEPHONE COMPANY NET ASSETS AND NUMBER OF TELEPHONES: United States Independent Telephone Association, *Independent Telephone Statistics, 1983*, Washington, DC, July, 1984.

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 lia-

bility 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 1984*, Washington, DC, 1984.

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, 1984.

OIL PRODUCTION: U.S. Department of Energy, Energy Information Administration, *Petroleum Supply Annual, 1983*, Washington, DC, 1984.

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, 1983*, Washington, DC, 1984.

COAL PRODUCTION AND PRICES: U.S. Department of Energy, Energy Information Administration, *Coal Production—1983*, Washington, DC, 1984.

VALUE OF URANIUM PRODUCTION: U.S. Department of Energy, Energy Information Administration, *1983 Survey of United States Uranium Marketing Activity*, Washington, DC, September 1984.

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 B for 1983. Explanations of the data concepts appear in the introduction to *Appendix B*.

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. The 1982 data are taken from 1982 *Tax Capacity of the Fifty States, M-142*, published in May 1985.

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	\$663.14	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.

Table D-6

1982 ALL TAXES

State	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	5,252,011	5,031,029	890.76	95.8
Hawaii	1301.73	117.2	1,297,825	1,366,673	1370.79	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	81.3
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	5,823,492	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.

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As a continuing body, the Commission approaches its work by addressing itself to specific issues and problems, the resolution of which would produce improved cooperation among the levels of government and more effective functioning of the federal system. In addition to dealing with the all important functional and structural relationships among the

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