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State Fiscal Capacity and Effort

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INTERGOVERNMENTAL RELATIONS

Washington, DC 20575

An Information Report

M-165

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Preface and Acknowledgments

The Advisory Commission on Intergovernmental Relations has a long history of research into measuring fiscal capacity. In 1962 the Commission published its first estimates using the Representative Tax System (RTS), followed by a 1972 report extending the measure to include certain classes of local government.

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 accu-

racy of the underlying data and the consistency of the methodology, and that the Congress authorize sufficient funds and designate an appropriate agency to periodically prepare the tax capacity estimates.

Also in March 1982, the Commission issued the third report on the subject, *Tax Capacity of the Fifty States: Methodology and Estimates* (M-134), with estimates for 1979 and an analysis of the difference between the personal income measure, the Representative Tax System, and other ways of measuring fiscal capacity. That report remains the basic document explaining the RTS method and its value. Since 1982, ACIR has published annual estimates of the fiscal capacity of the states calculated using the RTS and, since 1985, the Representative Revenue System (RRS), and analyzing alternative measures of fiscal capacity.

This new report was prepared by Price Waterhouse under contract with ACIR. The report contains 1986 RTS/RRS estimates and compares these figures to those obtained using other measures of fiscal capacity. This report will provide elected officials, analysts, and other citizens with factual and comparative data on the relative economic well-being and fiscal performance of the states.

Carol E. Cohen of ACIR managed the project. Robert Lucke of Price Waterhouse directed the technical effort. He was assisted by James Ward and Teresa Hannah, who collected and compiled the data and performed much of the analysis.

John Kincaid
Executive Director

Robert D. Ebel
Director, Government Finance Research

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Measuring Fiscal Capacity

Introduction

With the publication of this report, ACIR, in conjunction with Price Waterhouse, continues its tradition of providing data and commentary intended to stimulate, enlarge, and advance the public debate on a key issue in our federal system: state fiscal capacity. ACIR's work on this topic has focused on providing measures of fiscal capacity to quantify the relative fiscal positions of the states. When ACIR first began research in this area in 1962, a major impetus was to find better measures by which to distribute growing amounts of federal aid to states and localities. Today, with federal revenues making up a declining percentage of total state-local revenues, the intergovernmental concerns are with better targeting of federal aid and the need to provide states with information on how their fiscal systems compare that will enable them to make informed tax policy and economic development decisions.

In general, there are three major uses for indicators of state fiscal capacity:

To Facilitate Comparative Fiscal Analysis. Capacity measures and their components are used to compare the level and mix of taxes and other revenue sources used by state and local governments, and to compare these governments' reliance on specific revenue sources. The computing of fiscal effort—revenues collected relative to tax bases—is also important to this comparison.

To Provide Perspective on Regional Economic Trends. Capacity measures can be of help in monitoring and comparing trends in states' economic well-being. A related use of capacity measures is to provide information on specific economic factors in order to aid chronically depressed areas and to counteract regionally focused recessions.

To Aid in Designing Fiscal Equalization Formulas. Capacity measures may be used in federal grant formulas that are designed to provide greater assistance per capita to those states with lesser ability to raise revenues from

their own sources. Fiscal effort also provides information that may influence the design of aid programs.

Per capita personal income is the measure most widely used in federal grant formulas and elsewhere as an indicator of fiscal capacity. As past ACIR reports have emphasized, however, per capita income is an inadequate measure of the revenue-raising ability of state and local governments.¹ Consequently, more than 25 years ago ACIR presented an alternative yardstick—the Representative Tax System (RTS)—for taking that measure. More recently, in the report published in 1985,² ACIR developed the Representative Revenue System (RRS), which is a parallel measure to the RTS that shows the capacity to collect tax as well as nontax revenues, such as user charges. This report presents the latest (1986) set of Representative Tax System and Representative Revenue System estimates.

While ACIR has developed and refined the RTS and RRS methodologies, other approaches to measuring fiscal capacity, including Gross State Product, Total Taxable Resources, and Export-Adjusted Income, have also been developed. Previous ACIR reports have described and evaluated these alternative measures in detail.³ This report, in addition to presenting the RTS and RRS estimates, contains updated estimates for the three other fiscal capacity measures for which data are available.

Outline of the Report

Section 1 of this report provides a description of the RTS and RRS, presents the fiscal capacity estimates for 1986 produced using these methodologies, discusses recent changes in states' fiscal capacities, and compares the results of the two ACIR measures with those of other measures of fiscal capacity. Section 2 contains tables on each of the 26 tax bases in the Representative Tax System and the additional 4 revenue bases included in the Representative Revenue System. While Section 2 is organized by tax base, Section 3 is arranged by state. Section 3 provides information on the fiscal position of

each state by graphing the trends and components of the RTS and the RRS. Appendix A details the methods and data used in RTS and RRS estimation, while Appendix B contains historical data on fiscal capacity and effort indices.

The Representative Tax System and the Representative Revenue System

The RTS and RRS are yardsticks for measuring the fiscal capacity of each of the 50 states and the District of Columbia. They provide absolute and relative measures of the hypothetical ability of the states and their local governments to raise revenues, assuming every jurisdiction applied identical rates to each of the commonly used tax bases. The RTS and RRS also provide measures of fiscal effort, or a state-local system's actual revenues relative to its hypothetical fiscal capacity.

Tax, Revenue, and Fiscal Capacity

The RTS method defines *tax capacity* as the dollar amount of revenue that each state and its local governments would raise if they applied a nationally uniform set of tax rates to a commonly used set of tax bases. The RRS defines *revenue capacity* in a similar manner, but includes a number of nontax revenue bases in the set in addition to all the tax bases included in the RTS. The RTS and RRS are "representative" in that national average tax rates are applied in each state to prototypical tax or other revenue bases. Because the same tax rates are used for every state, estimated revenue yields vary only because of differences in the underlying bases. Measures of *fiscal capacity* are computed by expressing the tax or revenue capacity yields on a per capita basis and calculating the magnitude of those amounts relative to the national average capacity per capita. Because population serves not only as a common denominator among the states but also as a rough indicator of public service needs, this calculation of fiscal capacity provides measures of the relative abilities of state and local governments to raise revenues to provide public services.

State-by-state estimates of all bases commonly subject to state and local levies are used in the RTS/RRS calculations of fiscal capacity. Table 1 (page 4) provides a breakdown of the 26 bases in the RTS and the additional 4 bases in the RRS, the amount of nationwide revenue each base generates, and the average tax rate for each base. The total state-local revenue yields reflect the intensity of use of the various tax and revenue bases on a national basis. The RTS/RRS calculations thus avoid relying on arbitrary weights, such as would occur by simply adding together billions of dollars in property values, millions of dollars in income, and so forth. Appendix A provides a detailed description of each base and the data sources used in developing the RTS and RRS for 1986.

Fiscal Effort

The RTS/RRS fiscal capacity and fiscal effort measures are complementary because capacity reflects a

state's revenue base while effort indicates the overall tax or revenue burden placed on that base. The *fiscal effort* index for a state is calculated by dividing the state's actual revenue collections per capita by its estimated capacity per capita and multiplying by 100. The result may be interpreted as a measure of how much that state chooses to utilize its potential revenue bases relative to other states. If, for example, a state has a fiscal effort beneath the national average, it will have an effort index under 100. Conversely, if a state's effort index is 115, this indicates that its fiscal effort is 15 percent above the national average.

Fiscal effort, like fiscal capacity, can be measured for each tax or nontax revenue base as well as on an overall basis. These base-specific measures may be referred to as tax effort or revenue effort. The base-specific measures of fiscal effort test how intensively a state uses each revenue base compared to all other states. Because the RTS and RRS use standardized rates applied to standardized bases, the resulting 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 be misleading because it does not take into consideration the great variation in the composition of the various state sales tax bases.

Characteristics of the Systems

The RTS and RRS meet all the major criteria for a good fiscal capacity measure. Fiscal capacity indicators should measure governments' *potential* abilities to raise revenues, not the actual tax policies of any particular jurisdiction. By applying the same set of tax rates and the same definition of revenue bases in every state, the RTS and RRS abstract from the actual policy of each state and its local governments. The capacity measurements thus reflect only the level of resources in each state that are potentially taxable. They do not depend on whether a particular state taxes those resources or the extent to which a state taxes those resources. However, by using the national average tax rate for each base to determine the importance of one base relative to all others, the RTS/RRS approach implicitly yields a result that depends on the average choices made by all states and localities taken together. Thus, the methodology is grounded in the average behavior of the states in aggregate.

A good capacity measure should also be comprehensive, measuring all resources that contribute to a government's ability to raise revenues. The RTS accounts for all the major tax sources used by state and local governments—approximately 96 percent of all state-local tax collections in 1986. The RRS, being an even more comprehensive measure of capacity, accounts for 100 percent of all tax revenues and a substantial portion of nontax revenues as well. In contrast, measuring fiscal capacity through personal income fails to account for

The RTS and RRS in Brief

States vary in their relative abilities to raise revenues to support public services because of underlying economic factors. The Representative Tax System (RTS) and the Representative Revenue System (RRS) are designed to measure the relative fiscal capacities, or revenue-raising abilities, of states and their local governments. They also measure tax effort, or relative tax burdens, across states.

Capacity Defined

The RTS and RRS define fiscal capacity as the relative per capita amounts of revenue states would raise if they used “representative” tax and revenue systems. The representative systems consist of national average tax rates applied to all commonly used tax and revenue bases. Under these systems, states’ capacities vary solely because of differing tax base levels, such as property values or sales tax receipts.

Effort Defined

A state’s fiscal effort is defined as the ratio of its actual revenues to its estimated capacity. Effort thus provides a measure of the extent to which a state and its local governments are taxing their available resources relative to the national average.

The Method Step by Step

- Step 1.* Collect data on the level of the tax base in each state for each of the 26 bases in the Representative Tax System and the additional 4 bases included in the Representative Revenue System.
- Step 2.* Compute the average tax rate for each of the bases by dividing total collections nationwide by the national total base for that tax or revenue.
- Step 3.* Apply each average tax rate to the appropriate tax or revenue base in every state. This determines the hypothetical revenue yield, or capacity, that would result from each revenue source if every state used a representative system.
- Step 4.* Add together the hypothetical revenue yields from each source in each state to obtain the total revenue capacity in each state and the U.S. as a whole.
- Step 5.* Divide total capacity in each state and the total U.S. by population to determine capacity per capita.
- Step 6.* Divide each state’s capacity per capita by the U.S. capacity per capita and multiply by 100. The result is each state’s fiscal capacity index, with an index of 100 corresponding to the national average.
- Step 7.* Divide each state’s actual collections for each revenue source by population to get collections per capita.
- Step 8.* Divide each state’s collections per capita by its capacity per capita for each revenue source and the total, and multiply by 100 in each case. The result is each state’s fiscal effort index for each revenue and its revenue system as a whole, with an index of 100 equal to the national average fiscal effort.

Uses of the RTS

Fiscal capacity and effort measures, such as those produced using the RTS and RRS methodologies, provide useful information about states’ relative fiscal situations.

Measurements of *capacity* can be used to:

- Monitor and compare trends in states’ economic and fiscal health.
- Target aid to regions experiencing economic downturns.
- Target aid through grant formulas to states with lesser abilities to raise revenues from their own sources.

Measurements of *effort* can be used to:

- Compare a state’s utilization of its tax and revenue bases, both in aggregate and disaggregated by base, relative to other states.
- For any particular state, identify the composition of the revenue structure and any differences between collections and capacity for each revenue source.
- Target federal aid through grant formulas to states to reflect tax effort.

Table 1

Components of the Representative Tax System and Representative Revenue System in 1986

Revenue Base	State-Local Collections		Details of Revenue Base			Representative Rate
	Billions of Dollars	Percent of Total	Amounts in Millions	Description		
General Sales and Gross Receipts Taxes	\$90.6	19.6%	\$1,253,321	Retail sales and receipts of selected service industries		7.23%
Selective Sales Taxes	39.2	8.5%				
Parimutuel	0.6	0.1	\$16,099	Parimutuel turnover from horse and dog racing and jai alai		4.02%
Motor Fuel	14.4	3.1	126,125	Fuel consumption in gallons		\$.11/gal.
Insurance	5.5	1.2	\$330,790	Insurance premiums: life, health, property, and liability		1.67%
Tobacco	4.6	1.0	28,045	Cigarette consumption in packages		\$.17/pk.
Amusement	0.6	0.1	\$51,331	Receipts of amusement and entertainment businesses		1.13%
Public Utilities	10.0	2.2	\$286,374	Revenues: electric, gas, and telephone companies		3.5%
Distilled Spirits	1.6	0.3	392	Consumption of distilled spirits in gallons		\$4.18/gal.
Beer	1.3	0.3	186	Consumption of beer in barrels (31 gal.)		\$7.23/bbl.
Wine	0.3	0.1	584	Consumption of wine in gallons		\$.57/gal.
License Taxes	12.9	2.8				
Vehicle Operator	0.7	0.2	159	Motor vehicle operators' licenses		\$4.27/lic.
Corporation	3.0	0.6	4	Number of corporations		\$795.77/corp.
Hunting and Fishing	0.6	0.1	64	Number of hunting and fishing licenses		\$9.86/lic.
Alcoholic Beverages	0.2	< 0.1	< 1	Licenses for the sale of distilled spirits		\$850.02/lic.
Automobile	5.0	1.1	134	Private automobile registrations		\$37.00/reg.
Truck	3.3	0.7	39	Private truck registrations		\$84.82/reg.
Personal Income Taxes	74.4	16.1	\$426,298	Federal income tax liability		17.5%
Corporation Income Taxes	19.9	4.3	\$194,233	Corporate profits		10.3%
Property Taxes	111.6	24.2				
Residential	71.4	15.5	\$5,287,046	Market value of residential property		1.35%
Farm	4.1	0.9	\$604,747	Market value of farm real estate		0.68%
Commercial/Industrial	29.1	6.3	\$2,237,949	Net book value of inventories, property, industrial plant, and equipment of corporations		1.30%
Public Utilities	6.9	1.5	\$582,023	Net book value of fixed assets for electric, gas, and telephone companies		1.19%
Estate and Gift Taxes	2.8	0.6	\$7,475	Federal estate and gift tax liability		37.0%
Severance Taxes	6.4	1.4				
Oil and Gas	5.6	1.2	\$57,815	Value of oil and gas production		9.68%
Coal	0.6	0.1	\$21,037	Value of coal production		3.02%
Nonfuel Mineral	0.1	0.0	\$23,707	Value of nonfuel mineral production		0.49%
RTS Subtotal	\$357.7	77.5%				
Other Taxes	15.7	3.4	\$3,529,520	Personal income		0.44%
Rents and Royalties	7.5	1.6	\$7,501	Receipts from rents and royalties		100.0%
Mineral Leasing	0.4	0.1	\$424	Actual federal payments		100.0%
User Charges	80.4	17.4	\$3,529,520	Personal income		2.28%
RRS Total	\$461.7	100.0%				

Note: Detail may not add to totals due to rounding.

Source: Price Waterhouse compilations.

taxes not levied directly on personal income, such as corporate income, property, and sales taxes.

A third characteristic of a good fiscal capacity measure is that it has the power to discriminate between the level and composition of an area's fiscal resources. The level of resources in two states may be the same, but if the resources are not equally taxable, the two states could have significantly different capacities. It is therefore useful to be able to distinguish among different types of resources or revenue bases to determine their relative effects on an area's revenue-raising capacity. The RTS and RRS meet this criterion by estimating revenue bases and measuring capacity on a revenue-by-revenue basis. In fact, the RTS and RRS are the only indicators that measure fiscal capacity on a revenue-by-revenue basis and therefore allow disaggregated comparisons of fiscal capacity and tax and revenue utilization. To illustrate, from the lower graphs in the pages of Section 3, policymakers can see at a glance how, relative to other revenue sources and other state-local systems, a state is "underutilizing" or "overworking" particular revenues.

It is also an advantage for fiscal capacity measures to be able to distinguish between revenue raised from taxing residents as opposed to nonresidents. This distinction is important because states can "export" taxes to nonresidents, thereby reducing the fiscal burden on residents for any given level of revenues raised. There are at least two major ways a state can export taxes to nonresidents. One is by levying a tax on income or production as its value is created or added (e.g., a severance tax) that ultimately gets passed on to out-of-state consumers in the purchase price of the final good. Another is by levying a tax directly on a product or service purchased at retail by nonresidents (e.g., hotel room taxes).⁴ Thus, a state's fiscal capacity depends not only on revenue bases located in the state but also on how much of a state's economy is made up of industries that can pass on taxes to nonresidents and/or collect taxes directly from nonresidents.

The RTS and RRS implicitly capture states' opportunities for tax exportation by estimating actual tax and nontax revenue bases and applying average tax rates. For example, the estimated retail sales tax bases in states with large amounts of tourism reflect the purchases made by visiting nonresidents as well as those made by residents. The ability of states with mineral resources to export severance taxes is reflected by the combination of the value of the resources extracted (the tax base) and the national average tax rate that is assumed to be levied on those resources for purposes of calculating capacity. (The extent to which the RTS and RRS indices reflect tax exporting is discussed below.) Per capita income, by focusing on residents, ignores tax exportation and thereby understates the fiscal capacity of tourist-rich states such as Nevada or energy-rich states such as Wyoming.

Other important criteria for fiscal capacity measures—if they are to be used in a policy setting—is that they be operational and easily understood by policymakers. The RTS and RRS are both: estimates are produced annually, and the systems are intuitively

understandable. Numerous state tax policymakers and analysts use the RTS/RRS to make interstate comparisons of fiscal capacity and effort. The political practicality of the RTS/RRS method at the federal level is evidenced by the use of an RTS in Canada in the formula that distributes federal equalization aid to the provinces. Also, in this country the RTS tax capacity and effort measures were incorporated into legislation introduced in the 100th Congress.⁵

Analysis of the 1986 Estimates

This section presents state fiscal capacity indices for 1986 along with a discussion of changes in capacity and fiscal effort in states experiencing economic growth or decline, and in states where capacity and effort were affected by falling energy prices. Five indicators of fiscal capacity are used: the per capita measures of Personal Income (PCI), Gross State Product (GSP), Total Taxable Resources (TTR), the Representative Tax System (RTS), and the Representative Revenue System (RRS). The extent of agreement or disagreement among these state fiscal capacity measures for 1986 is examined. Those factors that are associated with differing capacity indices are also analyzed.

All capacity estimates are subject to error. In the case of the RTS and RRS, the estimates of capacity for each revenue source are based on one or more series of data (see Appendix A). Each of these series may have a range of error, and the combined capacity measures may also reflect some range of error. Other errors may arise because of discrepancies in the data used from year to year, or because of technical differences in how the estimates are computed. Thus, while the capacity estimates are generally consistent over time, they inevitably have some error associated with them. For this reason, small changes in capacity, such as movements of a couple of index points, should not be regarded as significant. Rather, one should focus on the broad picture of states' relative positions and trends in capacity.

Regional Patterns of Fiscal Capacity

The continuing economic strength of mideastern and New England states and the effect of falling energy prices on the fiscal position of oil-producing states in 1986 are shown by the fiscal capacity measures. Table 2 shows PCI, GSP, TTR, RTS, and RRS indices of fiscal capacity for all states organized into regions.

The relative strength of state economies in the **New England** and **Mideast** regions accounts for the fiscal strength of most of these states. Most states in these regions had above-average capacities in 1986. Particularly strong are Connecticut, Massachusetts, and New Jersey, as evidenced by these states' high indices on all the fiscal capacity measures. Of the 11 states and the District of Columbia in these two regions, only 4 states (Maine, Rhode Island, Vermont, and Pennsylvania) have below-average capacities. Maine, Vermont, and Pennsylvania do not have average or above-average capacity by at least one measure, but even these states are close to or above 90 percent of the national average for most of the capacity

Table 2
Indices of 1986 State Fiscal Capacity, by Region
(100=U.S. Average)

States by Region	Per Capita Personal Income		Gross State Product		Total Taxable Resources		Representative Tax System		Representative Revenue System	
	Index	Rank	Index	Rank	Index	Rank	Index	Rank	Index	Rank
New England										
Connecticut	134	1	127	4	131	3	135	4	139	3
Maine	87	34	85	42	86	37	95	26	92	33
Massachusetts	121	5	114	8	117	5	124	5	122	7
New Hampshire	109	9	104	15	106	11	119	9	121	8
Rhode Island	100	21	90	33	95	24	92	31	97	23
Vermont	91	30	92	29	91	31	99	19	97	22
Mideast										
Delaware	103	14	106	10	104	13	121	7	119	9
DC (Washington)	132	2	266	1	198	1	122	6	123	6
Maryland	115	8	99	20	107	10	108	13	107	14
New Jersey	127	3	117	6	122	4	121	8	125	5
New York	117	6	117	5	117	6	107	14	109	13
Pennsylvania	97	22	89	34	93	29	90	36	90	36
Great Lakes										
Illinois	106	10	104	13	105	12	96	24	97	20
Indiana	90	33	89	35	89	34	87	39	86	40
Michigan	101	18	96	22	99	20	96	23	96	25
Ohio	95	23	94	26	95	22	91	34	92	34
Wisconsin	95	24	92	27	94	28	86	40	86	39
Plains										
Iowa	91	31	88	36	90	32	84	41	84	41
Kansas	100	19	99	19	100	19	96	25	95	26
Minnesota	102	16	103	17	103	17	102	17	101	17
Missouri	94	25	95	25	95	25	93	30	95	28
Nebraska	94	26	95	23	95	23	91	33	91	35
North Dakota	85	36	91	32	88	36	94	28	93	30
South Dakota	81	40	80	45	80	43	78	45	77	44
Southeast										
Alabama	77	43	78	46	78	46	74	49	75	48
Arkansas	76	48	77	47	76	48	73	50	73	50
Florida	100	20	88	39	94	27	105	15	102	15
Georgia	92	29	97	21	94	26	94	27	92	32
Kentucky	77	45	82	44	79	44	76	48	77	46
Louisiana	76	47	95	24	86	38	90	35	94	29
Mississippi	66	51	70	51	68	51	65	51	65	51
North Carolina	85	37	92	31	88	35	88	37	86	38
South Carolina	77	44	76	48	77	47	79	44	77	45
Tennessee	82	39	88	38	84	41	84	42	82	42
Virginia	105	12	103	16	104	14	101	18	100	19
West Virginia	72	50	72	50	72	50	76	47	74	49
Southwest										
Arizona	92	28	92	28	92	30	99	20	96	24
New Mexico	78	42	92	30	85	40	91	32	102	16
Oklahoma	84	38	87	40	85	39	98	21	95	27
Texas	92	27	105	11	98	21	104	16	101	18
Rocky Mountain										
Colorado	104	13	104	14	104	15	117	11	115	11
Idaho	77	46	75	49	76	49	77	46	76	47
Montana	81	41	85	41	83	42	88	38	88	37
Utah	75	49	83	43	79	45	80	43	79	43
Wyoming	87	35	132	3	110	9	151	2	157	2
Far West										
California	115	7	114	9	115	7	118	10	117	10
Nevada	105	11	116	7	111	8	147	3	137	4
Oregon	91	32	88	37	90	33	93	29	92	31
Washington	103	15	100	18	101	18	98	22	97	21
Alaska	122	4	211	2	166	2	177	1	287	1
Hawaii	102	17	105	12	103	16	113	12	109	12

Source: Price Waterhouse compilation.

measures. Only Maine scores below 90 percent of average on the PCI, GSP, and TTR measures, although the fiscal resources that tourism brings to the state are reflected in the higher RTS and RRS indices for the state.

Most **Far West** states, including Alaska and Hawaii, are also above the national average in fiscal capacity. The exceptions are Oregon, which is 7 to 12 percentage points below average depending on the capacity measure, and Washington, which is very close to the national average by all measures. Alaska's energy sector and the tourist trades of Nevada and Hawaii are reflected by RTS/RRS indices, which exceed PCI indices by a substantial amount in these states. California's indices of around 115 give evidence of that state's diversified economic strength.

The **Southeast** states generally have the lowest fiscal capacity in the country. The average capacity of the Southeast states by the RTS measure is 16 percentage points below the national average. By all the measures, Mississippi ranks last in the country, and Alabama, Arkansas, Kentucky, South Carolina, and West Virginia also rank in the bottom ten. Georgia, North Carolina, and Tennessee, while generally above these lowest-ranking states, still have fiscal capacity below the national average. Louisiana's energy sector accounts for the 14-point difference between its PCI index (76) and its RTS index (90), although this difference is smaller than the 16-point difference in 1985 (Louisiana's 1985 PCI index was 81, its RTS index, 97) because of lower energy prices. In this region, only Florida and Virginia display any above-average capacity indices, and, where this is the case, the indices are only slightly above average.

Between the relative strength of the states in New England, the Mideast, and the Far West and the general fiscal weakness of the Southeast are states in the heartland regions: Great Lakes, Plains, Southwest, and Rocky Mountain states. The non-energy states in these regions have economies dominated by traditional manufacturing and agriculture, industries which in 1986 were still recovering from the economic downturn of the early 1980s. Among these states, the more agricultural ones, such as South Dakota, Idaho, and Utah, have lower capacities than the manufacturing states, such as Illinois and Minnesota. States with substantial energy sectors, such as Texas, Oklahoma, Colorado, and Wyoming, show RTS/RRS indices which are well above their respective PCI indices.

The **Great Lakes** states are slightly below the national average in terms of fiscal capacity. Among these states, Illinois' PCI, GSP, and TTR indices are above the national average, while its RTS and RRS indices are slightly below the average. (The reason for these differences can be seen in the detailed tables in Section 2 of this report: while Illinois' personal income is higher than the national average, its capacity in other major components of the RTS/RRS, such as general sales and gross receipts taxes, license taxes, property taxes, and severance taxes, is lower than the national average.) The other four Great Lakes states' capacity indices range from

13 to 14 percentage points below the national average up to approximately the national average.

The **Plains** states are also generally slightly below the national average in fiscal capacity. By most of the measures, these states have capacity indices which are generally less than 10 percentage points below the national average. The notable exceptions are Minnesota, whose strong economy is reflected by its above-average capacity indices, and South Dakota, whose level of fiscal weakness is similar to that of the southeastern states.

The **Southwest** states are generally slightly below the national average in fiscal capacity, but show a disparity of index levels across different measures. Texas and Oklahoma, oil-producing states, and New Mexico, which produces oil and gas and other minerals, exhibit the typical pattern of higher RTS/RRS than PCI indices because of these states' ability to export taxes. Because of lower energy prices in 1986, however, this disparity is not as great as it has been in the past. Arizona's capacity indices are the most consistent of the Southwest states', ranging from 1 to 8 percentage points below the national average on all measures.

The **Rocky Mountain** states include Wyoming and Colorado, which, as mineral-rich states, show higher RTS and RRS indices than PCI indices. Colorado's strong economy is reflected in above-average fiscal capacity indices. On the other end of the spectrum is Idaho, which ranks in the bottom five states in the country by all the measures. By most of the measures, Utah is only slightly better off in capacity terms than Idaho, while Montana scores slightly higher than Utah, but well below the national average.

The overall regional pattern of fiscal capacity in 1986 continues the general economic trends of the 1980s, with most of the northeastern and far western states having above-average capacity measures. Energy states have higher capacities compared to PCI when measured by the RTS/RRS approach, although the lower energy prices in 1986 have diminished the magnitude of this difference (see below). The states from the four heartland regions generally have below-average capacities, but their capacity indices are considerably higher than those of most states in the Southeast.

Fiscal Capacity Changes and Fiscal Effort

Changes in fiscal capacity come from economic change. However, fiscal effort changes may be induced by changes in revenues, such as those resulting from legislated increases in tax rates, or by changes in fiscal capacity. Thus, even if their revenue collections have remained in step with the national average, some states may have rising fiscal efforts simply because their tax or revenue capacities have declined, or declining fiscal efforts because their capacities have risen.

The link between changes in fiscal capacity and changes in fiscal effort is displayed in Table 3. This table presents changes in PCI and RTS fiscal capacity indices between 1982 and 1986 and the changes in RTS fiscal

effort for two groups of states. The first group comprises the ten states with the largest increases in PCI from 1982 to 1986, and the second group contains the ten states with the largest decreases in PCI in that period.

Fiscal Capacity Changes. The group of states with the largest increases in PCI over the 1982 to 1986 period is dominated by states in New England and the Mideast, reflecting the economic growth in those regions over the past few years. Massachusetts has had the greatest growth in PCI over this time. Georgia, Michigan, North Carolina, and Virginia are the states in regions other than New England and the Mideast which fill out the top ten.

The group of states with the largest decreases in PCI over the 1982 to 1986 period is led by Alaska and contains states from the Rocky Mountain region (three states), the Southwest (three states), the Southeast (two states) and the Plains region (one state). The six states with the largest decreases in PCI over the period have large energy sectors, reflecting the decline in energy prices since the recession of the early 1980s. The other four states in this bottom group also have significant energy or agriculture sectors. With the decline in the agricultural sector that occurred over this period, the combination of these two factors was largely responsible for the capacity declines in these states.

The regional makeup of the two groups changes little when RTS is used instead of PCI as the index by which

states are ranked. The RTS top ten would contain all six New England states (including Maine, Rhode Island, and Vermont, which were not part of the PCI top ten). The remaining four members of the RTS top ten would be New Jersey, New York, Georgia, and Virginia. Ranking by the RTS, the bottom ten would still be dominated by the energy states and would include all the same states except Colorado, which would be replaced by Iowa.

The PCI and RTS measures show the same general patterns in changes in fiscal capacity, but the RTS generally shows larger index point changes. This is because the tax bases included in the RTS, such as severance, other business taxes, and sales, respond more sharply to economic fluctuations than does personal income. However, both measures show the differential in fiscal capacity that has developed in the wake of the national economic recovery since the recession of the early 1980s. While the industrial states of the Northeast have benefited from the recovery and from lower energy prices, the states whose economies rely on the energy sector have been hurt. The states not shown in Table 3 have maintained a relatively consistent position; however, smaller increases and declines in fiscal capacity were experienced by states in the Far West, Great Lakes, and Plains regions.

Falling energy prices between 1985 and 1986, spurred by the OPEC breakdown in late 1985, led to

Table 3
Changes in Fiscal Capacity and Effort Indices
Between 1982 and 1986

State	Region	Change in Per Capita Income	Change in RTS Capacity	Change in RTS Effort
Ten States with Largest Increases in Per Capita Income				
Massachusetts	New England	10	23	-16
New Hampshire	New England	8	19	-13
Connecticut	New England	8	18	-5
New Jersey	Mideast	7	15	-10
Georgia	Southeast	6	10	-7
DC (Washington)	Mideast	6	7	-2
New York	Mideast	6	15	-18
Michigan	Great Lakes	4	3	-2
North Carolina	Southeast	4	6	-2
Virginia	Southeast	4	7	-5
Ten States with Largest Decreases in Per Capita Income				
Alaska	—	-30	-136	-11
Wyoming	Rocky Mountain	-20	-50	12
Oklahoma	Southwest	-15	-28	6
Louisiana	Southeast	-13	-23	10
Texas	Southwest	-10	-26	14
Montana	Rocky Mountain	-7	-22	6
North Dakota	Plains	-6	-21	6
West Virginia	Southeast	-6	-16	12
Colorado	Rocky Mountain	-6	-4	3
New Mexico	Southwest	-5	-24	5

Source: Price Waterhouse

strong fiscal capacity changes for some states from 1985 to 1986. While oil prices had been declining steadily since 1981, the drop in prices from 1985 to 1986 represented the sharpest decline in this decade. The U.S. average price per barrel of domestic crude oil fell from \$24.09 in 1985 to \$12.51 in 1986, dipping to as low as \$9.25 in July 1986.⁶ As a result, the RTS oil and gas severance tax base (the value of production) was cut almost in half, falling from \$104 billion in 1985 to \$58 billion in 1986. The tax base change was particularly acute in Alaska, where the lower oil and gas severance tax base was the primary cause of the overall RTS capacity index drop from the 1985 level of 259 to the 1986 level of 177. Other states whose capacities were particularly affected by falling energy prices were Wyoming, Oklahoma, and Texas. The coal and nonfuel minerals severance tax bases also fell slightly from 1985 to 1986.

Fiscal Effort. Fiscal effort may be thought of as the extent to which a state utilizes its tax and revenue bases. Assuming state receipts approximately equal expenditures, tax effort is also a measure of the amount of spending by a state relative to its capacity. A comparison of Texas and New York provides an example of differing levels of RTS capacity and effort across states: Texas has an RTS capacity index of 104 (see Table 2-1 in Section 2), which ranks 16th in the country, and a tax effort index of only 79, ranking it 48th. On the other hand, New York's capacity index is 107, ranking it 14th, while its effort index is 152, ranking it second. These two states, whose tax capacities differ only slightly, show huge differences in tax effort that may result from such factors as differing needs or preferences for government spending.

Strengthened fiscal capacity is linked to reduced fiscal effort and weakened fiscal capacity is linked to increased fiscal effort. All of the top ten states in Table 3 had decreases in fiscal effort over the 1982 to 1986 period, and all of the bottom ten states except Alaska had increases in fiscal effort over the period. The majority of this change in effort is due to the mathematical relationship between the effort and capacity measures, or the states' tax bases and revenues. For example, if a state's base increases more than the national average, its tax capacity increases. If its change in revenues is less than the change in its base, the state's effort falls.

However, some of the change in fiscal effort indices is due to the modification of state taxes in the past few years. Part of the effort change reflected in Table 3 is due to tax rate increases legislated in states with declining capacity. Many of these changes occurred in 1983, when states found themselves short on revenues because of the 1981-82 recession. More recently, in fiscal year 1986 four states increased their general sales tax rates. With general sales taxes representing the largest single source of revenue for most state-local systems, such changes obviously affect fiscal effort. The recent trend of increasing selective sales tax rates on the consumption of commodities such as alcoholic beverages, cigarettes, and gasoline is another example of changes that can affect

fiscal effort. In 1986, 6 states increased their excise tax rates on cigarettes and 12 states increased their excise tax rates on motor fuels, causing these states' efforts for these taxes to increase since 1985.

Historically, income or sales tax increases were adopted in 1982 or 1983 in six of the states with declining economies; several had additional increases in 1984. New Jersey and Rhode Island were the only states with growing economies to increase rates on income or sales taxes in these years. However, 1984 and 1985 were characterized more by tax rate decreases than by increases, particularly income tax decreases in states with progressive income taxes and high marginal rates. New York and Massachusetts, for example, reduced personal income tax rates significantly in 1985.

Reduced tax capacity can also be responded to by relying more heavily on nontax revenues, such as user charges. All of the states in Table 3 with declining capacity, except Montana, made above-average use of user charges in 1986. The range in tax effort on user charges for these states was from 0.1 percent above the national average for Texas to 89 percent above average for Alaska. In contrast, of the top ten states in Table 3, only Michigan and Georgia had a user charge effort index above the national average. All of the other growing states had user charge effort indices that ranged from 53 percent below the national average in Connecticut to 9 percent below average in New York.

Conclusion

The 1986 measures of fiscal capacity reflect regional differences in state economic performance and the resulting ability to raise revenues. The Southeast contains the most states with the lowest fiscal capacity, while New England, the Mideast, the Far West, and energy states generally have above-average fiscal capacity. States in economic decline generally display increased fiscal effort, while states experiencing growth have reduced fiscal effort. The fiscal effort in several states with weakened economies was further heightened by legislated tax rate increases.

The drop in energy prices, particularly in oil prices, from 1985 to 1986 had a detrimental effect on the fiscal capacities of several energy-rich states. While these states generally still had above-average fiscal capacity as measured by the RTS and RRS, their capacities have been reduced since 1985.

The RTS and RRS will continue to be of major importance in the measurement and analysis of state-local fiscal capacity. The systems remain valuable aids to state and local officials in making revenue policy choices because of the disaggregated, base-specific data they uniquely provide. At the federal level, too, the RTS and RRS have contributed to the debate on improving the measurement of fiscal capacity and the design of grant formulas.

In seeking to provide a better measure of fiscal capacity than per capita income, ACIR has developed and refined the RTS over more than 25 years. Recently,

additional alternative measures of capacity have also been proposed. Thus, per capita income is no longer the only practical approach to measuring fiscal capacity. ACIR is continuing to research improved ways of measuring fiscal capacity. For example, in its forthcoming report on representative expenditures, an effort will be made to improve on population as a measure of public service needs.

Endnotes

¹See, in particular, ACIR, *Tax Capacity of the Fifty States: Methodology and Estimates*, March 1982 (M-134).

²ACIR, *1982 Tax Capacity of the Fifty States*, May 1985 (M-142).

³ACIR, *Measuring State Fiscal Capacity, 1987 Edition*, December 1987 (M-156).

⁴Other ways tax exportation can occur are through the deductibility of state-local taxes in the federal income tax and through the capitalization of taxes into property values. The RTS/RRS account for the first of these by making a deductibility adjustment to the personal income tax base, and for the second by measuring the market value of property for the property tax bases.

⁵S. 2270, "Smart Start: The Community Collaborative for Early Childhood Development Act of 1988," introduced in the Senate of the United States, April 12, 1988.

⁶U.S. Department of Energy, Energy Information Administration, *Monthly Energy Review*, various issues.

Fiscal Capacity Tables: Revenue Base by Revenue Base

In this section, the 1986 Representative Tax System (RTS) and Representative Revenue System (RRS) tables are organized revenue base by revenue base. In the following tables, for each tax or nontax revenue base, states are compared in terms of:

- tax or revenue base
- capacity per capita
- per capita capacity index and rank
- tax or revenue capacity
- tax or nontax revenue
- revenue per capita
- tax or revenue effort index and rank.

The *tax or revenue base* is an estimate of the resources available for taxation under a particular tax or revenue. A standard definition of tax or other revenue bases is used across all states.

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

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

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

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

Revenue per capita is tax revenue divided by population.

The *tax or revenue effort index* is constructed by dividing actual taxes or revenues per capita by capacity per capita 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 or revenue base.

These tables show, among other things, which states have the most (or least) capacity to use any particular tax or nontax revenue. For example, those states 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 rankings particularly facilitate interstate comparisons.

The effort data show which states lean the most on any particular revenue. Common practice is to compare statutory state tax rates (sales tax rates, for example), rather than effective rates. However, such comparisons may be misleading 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 the use of a higher rate. Because the effort data reported here are based on standardized definitions of tax or revenue bases, no such distortion exists. The RTS/RRS representative rate listed for individual tax or revenue bases is nationwide revenue divided by a standard base.

Tables 2-1 and 2-2 summarize RTS and RRS, respectively. Next, Tables 2-3 through 2-32 provide information (including subtotal tables) for each of the 26 RTS tax bases. Tables 2-33 through 2-36 detail the 4 nontax RRS revenue bases that, added to the 26 RTS bases, constitute the Representative Revenue System.

Table 2-1

The Representative Tax System – 1986

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama		\$1,102.36	74.3 / 49	\$4,467.8	\$3,858.8	\$952.09	86.4 / 41
Alaska		2,623.94	176.9 / 1	1,401.2	2,360.3	4,419.97	168.4 / 1
Arizona		1,463.90	98.7 / 20	4,855.7	4,782.6	1,441.85	98.5 / 21
Arkansas		1,087.91	73.3 / 50	2,580.5	2,339.4	986.28	90.7 / 35
California		1,747.42	117.8 / 10	47,147.0	44,913.7	1,664.64	95.3 / 27
Colorado		1,733.54	116.8 / 11	5,663.5	4,722.7	1,445.59	83.4 / 45
Connecticut		2,005.86	135.2 / 4	6,396.7	6,019.5	1,887.58	94.1 / 30
Delaware		1,801.01	121.4 / 7	1,140.0	923.6	1,459.12	81.0 / 47
DC (Washington)		1,813.57	122.2 / 6	1,135.3	1,628.0	2,600.64	143.4 / 3
Florida		1,559.72	105.1 / 15	18,209.7	13,922.0	1,192.46	76.5 / 49
Georgia		1,394.48	94.0 / 27	8,511.9	7,543.5	1,235.84	88.6 / 38
Hawaii		1,680.38	113.3 / 12	1,784.6	1,874.2	1,764.81	105.0 / 12
Idaho		1,141.60	76.9 / 46	1,145.0	1,027.5	1,024.38	89.7 / 36
Illinois		1,422.93	95.9 / 24	16,439.1	17,429.1	1,508.62	106.0 / 11
Indiana		1,288.84	86.9 / 39	7,093.8	6,692.2	1,215.88	94.3 / 29
Iowa		1,242.44	83.7 / 41	3,542.2	3,998.6	1,402.53	112.9 / 7
Kansas		1,420.52	95.7 / 25	3,495.9	3,369.5	1,369.16	96.4 / 25
Kentucky		1,133.17	76.4 / 48	4,224.4	3,772.5	1,011.94	89.3 / 37
Louisiana		1,337.44	90.1 / 35	6,019.8	5,466.9	1,214.60	90.8 / 34
Maine		1,402.27	94.5 / 26	1,646.3	1,626.2	1,385.16	98.8 / 20
Maryland		1,596.56	107.6 / 13	7,125.5	7,048.5	1,579.31	98.9 / 19
Massachusetts		1,832.83	123.5 / 5	10,689.1	11,051.9	1,895.04	103.4 / 13
Michigan		1,426.90	96.2 / 23	13,049.0	15,418.5	1,686.00	118.2 / 5
Minnesota		1,518.81	102.4 / 17	6,400.3	6,901.2	1,637.69	107.8 / 9
Mississippi		969.36	65.3 / 51	2,544.6	2,459.9	937.12	96.7 / 24
Missouri		1,375.78	92.7 / 30	6,969.7	5,688.6	1,122.90	81.6 / 46
Montana		1,305.52	88.0 / 38	1,069.2	1,103.6	1,347.54	103.2 / 14
Nebraska		1,352.92	91.2 / 33	2,162.0	2,079.5	1,301.31	96.2 / 26
Nevada		2,178.26	146.8 / 3	2,097.7	1,368.5	1,421.04	65.2 / 50
New Hampshire		1,771.23	119.4 / 9	1,819.1	1,121.0	1,091.49	61.6 / 51
New Jersey		1,788.46	120.5 / 8	13,628.0	14,000.4	1,837.32	102.7 / 16
New Mexico		1,354.99	91.3 / 32	2,004.0	1,760.2	1,190.16	87.8 / 40
New York		1,584.09	106.8 / 14	28,152.4	42,640.5	2,399.31	151.5 / 2
North Carolina		1,310.08	88.3 / 37	8,294.1	7,593.0	1,199.33	91.5 / 32
North Dakota		1,393.37	93.9 / 28	946.1	837.8	1,233.91	88.6 / 39
Ohio		1,347.21	90.8 / 34	14,485.3	14,920.4	1,387.69	103.0 / 15
Oklahoma		1,455.47	98.1 / 21	4,810.3	4,075.6	1,233.15	84.7 / 43
Oregon		1,383.78	93.3 / 29	3,733.4	3,669.6	1,360.12	98.3 / 22
Pennsylvania		1,331.14	89.7 / 36	15,825.9	16,046.6	1,349.71	101.4 / 18
Rhode Island		1,363.50	91.9 / 31	1,329.4	1,475.8	1,513.64	111.0 / 8
South Carolina		1,166.64	78.6 / 44	3,940.9	3,685.6	1,091.07	93.5 / 31
South Dakota		1,153.85	77.8 / 45	816.9	776.3	1,096.50	95.0 / 28
Tennessee		1,238.89	83.5 / 42	5,950.4	4,982.7	1,037.41	83.7 / 44
Texas		1,535.68	103.5 / 16	25,618.2	20,258.0	1,214.36	79.1 / 48
Utah		1,193.53	80.4 / 43	1,987.2	2,117.4	1,271.68	106.5 / 10
Vermont		1,474.17	99.4 / 19	797.5	728.9	1,347.37	91.4 / 33
Virginia		1,494.72	100.7 / 18	8,649.9	7,361.9	1,272.14	85.1 / 42
Washington		1,450.75	97.8 / 22	6,474.7	6,648.1	1,489.59	102.7 / 17
West Virginia		1,133.18	76.4 / 47	2,174.6	2,131.6	1,110.80	98.0 / 23
Wisconsin		1,272.94	85.8 / 40	6,091.0	8,129.2	1,698.89	133.5 / 4
Wyoming		2,236.43	150.7 / 2	1,133.9	1,320.8	2,605.11	116.5 / 6
U.S. Total		\$1,483.64	100.0	\$357,672.4	\$357,672.4	\$1,483.64	100.0

Note: All per capita amounts are in dollars; total amounts are in millions of dollars.

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

Source: Price Waterhouse

Table 2-2
The Representative Revenue System – 1986

State	Revenue Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Revenue Capacity	Revenue	Revenue Per Capita	Revenue Effort Index/Rank
Alabama		\$1,428.45	74.6 / 48	\$5,789.5	\$5,926.1	\$1,462.15	102.4 / 16
Alaska		5,487.83	286.6 / 1	2,930.5	4,076.6	7,634.09	139.1 / 2
Arizona		1,835.90	95.9 / 24	6,089.7	5,839.3	1,760.43	95.9 / 31
Arkansas		1,389.85	72.6 / 50	3,296.7	2,987.8	1,259.61	90.6 / 41
California		2,241.88	117.1 / 10	60,488.2	58,297.5	2,160.69	96.4 / 30
Colorado		2,202.81	115.0 / 11	7,196.6	6,314.3	1,932.76	87.7 / 45
Connecticut		2,659.07	138.8 / 3	8,479.8	7,258.2	2,276.01	85.6 / 46
Delaware		2,286.54	119.4 / 9	1,447.4	1,418.5	2,240.89	98.0 / 25
DC (Washington).		2,345.63	122.5 / 6	1,468.4	1,895.5	3,027.99	129.1 / 3
Florida		1,959.32	102.3 / 15	22,875.0	19,096.6	1,635.69	83.5 / 48
Georgia		1,764.12	92.1 / 32	10,768.2	10,583.8	1,733.91	98.3 / 23
Hawaii		2,095.59	109.4 / 12	2,225.5	2,275.4	2,142.60	102.2 / 17
Idaho		1,451.35	75.8 / 47	1,455.7	1,362.7	1,358.61	93.6 / 38
Illinois		1,863.57	97.3 / 20	21,529.8	20,809.3	1,801.20	96.7 / 29
Indiana		1,647.52	86.0 / 40	9,068.0	8,827.1	1,603.75	97.3 / 27
Iowa		1,610.71	84.1 / 41	4,592.1	5,252.0	1,842.17	114.4 / 6
Kansas		1,820.38	95.1 / 26	4,480.0	4,259.5	1,730.79	95.1 / 34
Kentucky		1,467.36	76.6 / 46	5,470.3	5,135.5	1,377.54	93.9 / 37
Louisiana		1,794.74	93.7 / 29	8,078.1	7,974.3	1,771.68	98.7 / 22
Maine		1,755.69	91.7 / 33	2,061.2	1,929.1	1,643.17	93.6 / 39
Maryland		2,055.78	107.3 / 14	9,174.9	8,994.5	2,015.34	98.0 / 26
Massachusetts		2,326.26	121.5 / 7	13,566.8	12,988.8	2,227.15	95.7 / 32
Michigan		1,834.35	95.8 / 25	16,775.2	19,152.0	2,094.26	114.2 / 7
Minnesota		1,928.29	100.7 / 17	8,125.8	9,161.7	2,174.11	112.7 / 8
Mississippi		1,246.21	65.1 / 51	3,271.3	3,550.9	1,352.72	108.5 / 9
Missouri		1,811.90	94.6 / 28	9,179.1	7,504.1	1,481.26	81.8 / 49
Montana		1,677.36	87.6 / 37	1,373.8	1,383.7	1,689.45	100.7 / 19
Nebraska		1,736.80	90.7 / 35	2,775.4	2,881.1	1,802.93	103.8 / 12
Nevada		2,614.81	136.5 / 4	2,518.1	1,924.6	1,998.57	76.4 / 50
New Hampshire		2,320.84	121.2 / 8	2,383.5	1,616.5	1,573.97	67.8 / 51
New Jersey		2,398.74	125.3 / 5	18,278.4	17,246.2	2,263.27	94.4 / 35
New Mexico		1,958.86	102.3 / 16	2,897.1	2,725.4	1,842.74	94.1 / 36
New York		2,088.38	109.0 / 13	37,114.7	52,145.8	2,934.15	140.5 / 1
North Carolina		1,653.22	86.3 / 38	10,466.6	9,376.1	1,480.98	89.6 / 43
North Dakota		1,778.78	92.9 / 30	1,207.8	1,239.2	1,825.07	102.6 / 15
Ohio		1,755.66	91.7 / 34	18,876.9	18,901.2	1,757.92	100.1 / 21
Oklahoma		1,812.97	94.7 / 27	5,991.9	5,508.9	1,666.83	91.9 / 40
Oregon		1,768.00	92.3 / 31	4,770.1	4,906.9	1,818.71	102.9 / 14
Pennsylvania		1,729.28	90.3 / 36	20,559.4	20,170.9	1,696.60	98.1 / 24
Rhode Island		1,853.11	96.8 / 23	1,806.8	1,835.7	1,882.72	101.6 / 18
South Carolina		1,474.15	77.0 / 45	4,979.7	5,010.4	1,483.25	100.6 / 20
South Dakota		1,481.67	77.4 / 44	1,049.0	1,003.2	1,416.91	95.6 / 33
Tennessee		1,565.64	81.8 / 42	7,519.8	6,766.8	1,408.86	90.0 / 42
Texas		1,925.67	100.6 / 18	32,124.1	27,055.1	1,621.81	84.2 / 47
Utah		1,519.10	79.3 / 43	2,529.3	2,733.9	1,641.98	108.1 / 10
Vermont		1,856.10	96.9 / 22	1,004.1	973.9	1,800.25	97.0 / 28
Virginia		1,918.88	100.2 / 19	11,104.6	9,904.5	1,711.50	89.2 / 44
Washington		1,862.95	97.3 / 21	8,314.4	8,780.5	1,967.39	105.6 / 11
West Virginia		1,421.25	74.2 / 49	2,727.4	2,808.8	1,463.65	103.0 / 13
Wisconsin		1,651.88	86.3 / 39	7,904.3	10,100.7	2,110.90	127.8 / 4
Wyoming		3,012.49	157.3 / 2	1,527.3	1,818.9	3,587.59	119.1 / 5
US Total		\$1,915.10	100.0	\$461,689.5	\$461,689.5	\$1,915.10	100.0

Note: All per capita amounts are in dollars; total amounts are in millions of dollars.

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

Source: Price Waterhouse

Table 2-3
General Sales and Gross Receipts Taxes – 1986

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama	\$15,167	\$270.57	72.0 / 50	\$1,096.6	\$1,266.8	\$312.56	115.5 / 11
Alaska	3,747	507.27	135.0 / 2	270.9	54.8	102.66	20.2 / 47
Arizona	15,832	345.10	91.8 / 34	1,144.7	1,749.6	527.48	152.8 / 2
Arkansas	9,512	289.94	77.1 / 48	687.7	777.3	327.70	113.0 / 12
California	159,400	427.15	113.6 / 12	11,524.9	13,020.3	482.57	113.0 / 13
Colorado	19,065	421.93	112.3 / 13	1,378.5	1,396.7	427.53	101.3 / 21
Connecticut	20,311	460.49	122.5 / 6	1,468.5	1,624.9	509.54	110.7 / 15
Delaware	3,785	432.34	115.0 / 11	273.7	0.0	0.00	0.0 / Z
DC (Washington)	3,519	406.40	108.1 / 16	254.4	361.0	576.73	141.9 / 7
Florida	70,140	434.37	115.6 / 10	5,071.2	5,076.6	434.83	100.1 / 22
Georgia	31,004	367.25	97.7 / 24	2,241.7	2,172.2	355.86	96.9 / 25
Hawaii	6,783	461.81	122.9 / 5	490.4	746.7	703.10	152.2 / 4
Idaho	3,920	282.59	75.2 / 49	283.4	250.5	249.73	88.4 / 28
Illinois	56,727	355.01	94.4 / 29	4,101.5	4,602.6	398.39	112.2 / 14
Indiana	27,051	355.35	94.5 / 28	1,955.8	2,161.3	392.68	110.5 / 16
Iowa	12,751	323.36	86.0 / 42	921.9	768.6	269.58	83.4 / 31
Kansas	12,027	353.34	94.0 / 30	869.6	710.2	288.60	81.7 / 33
Kentucky	14,964	290.21	77.2 / 47	1,081.9	881.3	236.39	81.5 / 34
Louisiana	19,322	310.38	82.6 / 44	1,397.0	2,129.9	473.20	152.5 / 3
Maine	6,449	397.14	105.7 / 18	466.2	383.3	326.51	82.2 / 32
Maryland	25,372	411.03	109.4 / 14	1,834.4	1,189.6	266.55	64.8 / 42
Massachusetts	38,960	483.00	128.5 / 4	2,816.9	1,721.3	295.16	61.1 / 44
Michigan	46,494	367.59	97.8 / 23	3,361.6	2,687.0	293.82	79.9 / 36
Minnesota	23,883	409.77	109.0 / 15	1,726.8	1,369.9	325.08	79.3 / 38
Mississippi	9,474	260.94	69.4 / 51	685.0	1,031.0	392.78	150.5 / 5
Missouri	26,760	381.93	101.6 / 19	1,934.8	2,021.7	399.08	104.5 / 18
Montana	3,782	333.86	88.8 / 40	273.4	0.0	0.00	0.0 / Z
Nebraska	7,777	351.88	93.6 / 31	562.3	407.4	254.96	72.5 / 40
Nevada	11,925	895.29	238.2 / 1	862.2	524.8	544.96	60.9 / 45
New Hampshire	7,035	495.29	131.8 / 3	508.7	0.0	0.00	0.0 / Z
New Jersey	46,157	437.96	116.5 / 9	3,337.3	2,614.4	343.09	78.3 / 39
New Mexico	7,059	345.07	91.8 / 35	510.4	742.7	502.15	145.5 / 6
New York	89,226	363.00	96.6 / 25	6,451.2	8,798.3	495.07	136.4 / 10
North Carolina	29,854	340.95	90.7 / 38	2,158.5	1,861.6	294.04	86.2 / 30
North Dakota	3,755	399.83	106.4 / 17	271.5	179.0	263.55	65.9 / 41
Ohio	51,779	348.19	92.6 / 33	3,743.7	3,498.2	325.35	93.4 / 27
Oklahoma	15,988	349.76	93.0 / 32	1,155.9	1,092.0	330.42	94.5 / 26
Oregon	13,352	357.82	95.2 / 27	965.4	0.0	0.00	0.0 / Z
Pennsylvania	56,482	343.49	91.4 / 36	4,083.8	3,241.4	272.64	79.4 / 37
Rhode Island	5,030	372.97	99.2 / 20	363.6	291.4	298.85	80.1 / 35
South Carolina	15,029	321.68	85.6 / 43	1,086.7	1,112.4	329.31	102.4 / 20
South Dakota	3,293	336.30	89.5 / 39	238.1	248.6	351.15	104.4 / 19
Tennessee	23,918	360.05	95.8 / 26	1,729.3	2,431.0	506.15	140.6 / 8
Texas	85,591	370.96	98.7 / 22	6,188.4	5,393.7	323.32	87.2 / 29
Utah	6,688	290.41	77.3 / 46	483.5	679.1	407.88	140.4 / 9
Vermont	3,371	450.53	119.9 / 7	243.7	98.6	182.21	40.4 / 46
Virginia	29,725	371.38	98.8 / 21	2,149.2	1,370.2	236.77	63.8 / 43
Washington	21,166	342.90	91.2 / 37	1,530.4	3,496.6	783.47	228.5 / 1
West Virginia	7,910	298.03	79.3 / 45	571.9	612.5	319.18	107.1 / 17
Wisconsin	21,856	330.24	87.9 / 41	1,580.2	1,543.4	322.54	97.7 / 24
Wyoming	3,156	450.11	119.7 / 8	228.2	225.0	443.78	98.6 / 23
U.S. Total	\$1,253,321	\$375.89	100.0	\$90,617.7	\$90,617.7	\$375.89	100.0

Note: All per capita amounts are in dollars; total amounts are in millions of dollars.

Representative Rate = 7.23%.

*Tax base is retail sales in millions of dollars.

Z = Zero revenue reported.

Source: Price Waterhouse

Table 2-4

Total Selective Sales Taxes -- 1986

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama		\$160.26	98.7 / 32	\$649.6	\$861.7	\$212.60	132.7 / 7
Alaska		173.69	106.9 / 9	92.8	79.1	148.20	85.3 / 38
Arizona		163.25	100.5 / 23	541.5	553.5	166.88	102.2 / 19
Arkansas		161.24	99.3 / 29	382.5	389.2	164.09	101.8 / 20
California		163.76	100.8 / 21	4418.5	3443.7	127.63	77.9 / 45
Colorado		160.18	98.6 / 33	523.3	386.8	118.39	73.9 / 48
Connecticut		176.98	109.0 / 7	564.4	823.9	258.36	146.0 / 4
Delaware		189.85	116.9 / 4	120.2	91.0	143.82	75.8 / 46
DC (Washington)		205.28	126.4 / 2	128.5	134.1	214.25	104.4 / 15
Florida		168.41	103.7 / 12	1966.2	2793.2	239.24	142.1 / 6
Georgia		173.92	107.1 / 8	1061.6	856.7	140.35	80.7 / 42
Hawaii		121.23	74.6 / 51	128.7	240.1	226.05	186.5 / 2
Idaho		142.64	87.8 / 48	143.1	126.8	126.45	88.6 / 34
Illinois		164.39	101.2 / 19	1899.2	2284.7	197.75	120.3 / 8
Indiana		165.08	101.7 / 17	908.6	566.2	102.86	62.3 / 50
Iowa		157.42	96.9 / 37	448.8	396.7	139.16	88.4 / 35
Kansas		166.50	102.5 / 14	409.8	373.0	151.58	91.0 / 31
Kentucky		164.26	101.1 / 20	612.4	450.9	120.94	73.6 / 49
Louisiana		165.90	102.2 / 15	746.7	785.1	174.43	105.1 / 13
Maine		156.80	96.5 / 39	184.1	217.4	185.17	118.1 / 9
Maryland		161.99	99.7 / 27	723.0	668.8	149.85	92.5 / 30
Massachusetts		164.67	101.4 / 18	960.3	761.7	130.60	79.3 / 43
Michigan		163.68	100.8 / 22	1496.9	1133.2	123.91	75.7 / 47
Minnesota		153.88	94.7 / 42	648.4	674.5	160.06	104.0 / 16
Mississippi		146.73	90.3 / 46	385.2	300.8	114.58	78.1 / 44
Missouri		168.52	103.8 / 11	853.7	695.1	137.20	81.4 / 41
Montana		161.19	99.2 / 31	132.0	138.4	168.97	104.8 / 14
Nebraska		162.23	99.9 / 25	259.2	261.5	163.63	100.9 / 22
Nevada		247.59	152.5 / 1	238.4	459.5	477.17	192.7 / 1
New Hampshire		188.59	116.1 / 5	193.7	158.4	154.19	81.8 / 40
New Jersey		179.96	110.8 / 6	1371.3	1968.2	258.29	143.5 / 5
New Mexico		159.01	97.9 / 34	235.2	203.9	137.86	86.7 / 36
New York		154.31	95.0 / 41	2742.4	2847.9	160.25	103.8 / 18
North Carolina		162.01	99.8 / 26	1025.7	914.4	144.44	89.2 / 33
North Dakota		165.22	101.7 / 16	112.2	96.0	141.36	85.6 / 37
Ohio		158.59	97.7 / 35	1705.2	1771.6	164.77	103.9 / 17
Oklahoma		161.24	99.3 / 30	532.9	510.9	154.59	95.9 / 27
Oregon		153.08	94.3 / 43	413.0	338.5	125.47	82.0 / 39
Pennsylvania		150.39	92.6 / 44	1788.0	1792.2	150.74	100.2 / 23
Rhode Island		158.25	97.4 / 36	154.3	176.6	181.10	114.4 / 10
South Carolina		161.50	99.4 / 28	545.6	509.8	150.91	93.4 / 29
South Dakota		155.71	95.9 / 40	110.2	104.4	147.41	94.7 / 28
Tennessee		166.87	102.7 / 13	801.5	722.7	150.48	90.2 / 32
Texas		170.92	105.2 / 10	2851.2	2777.6	166.50	97.4 / 26
Utah		130.83	80.6 / 50	217.8	213.1	127.99	97.8 / 25
Vermont		163.04	100.4 / 24	88.2	97.3	179.78	110.3 / 12
Virginia		157.05	96.7 / 38	908.9	917.6	158.55	101.0 / 21
Washington		146.07	89.9 / 47	651.9	977.7	219.06	150.0 / 3
West Virginia		137.15	84.5 / 49	263.2	259.5	135.20	98.6 / 24
Wisconsin		148.31	91.3 / 45	709.7	789.6	165.01	111.3 / 11
Wyoming		202.83	124.9 / 3	102.8	57.5	113.33	55.9 / 51
U.S. Total		\$162.40	100.0	\$39,152.2	\$39,152.2	\$162.40	100.0

Note: All per capita amounts are in dollars; total amounts are in millions of dollars.

*No combined tax base can be reported; see tables for particular selective sales taxes.

Source: Price Waterhouse

Table 2-5

Selective Sales: Parimutuel Taxes – 1986

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama	\$376	\$3.72	138.8 / 15	\$15.1	\$0.0	\$0.00	0.0 / Z
Alaska	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
Arizona	238	2.88	107.3 / 19	9.5	12.1	3.64	126.4 / 11
Arkansas	303	5.14	191.5 / 9	12.2	19.8	8.33	162.2 / 4
California	2,197	3.27	121.9 / 17	88.2	112.3	4.16	127.3 / 10
Colorado	221	2.72	101.4 / 21	8.9	8.5	2.61	95.9 / 17
Connecticut	556	7.01	261.2 / 4	22.3	63.9	20.04	286.0 / 2
Delaware	99	6.29	234.5 / 7	4.0	0.4	0.67	10.7 / 30
DC (Washington)	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
Florida	1,847	6.35	236.9 / 6	74.2	113.1	9.69	152.5 / 5
Georgia	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
Hawaii	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
Idaho	9	0.37	13.7 / 34	0.4	0.4	0.44	119.6 / 13
Illinois	838	2.91	108.6 / 18	33.7	55.8	4.83	165.9 / 3
Indiana	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
Iowa	198	2.79	103.8 / 20	7.9	0.0	0.00	0.0 / Z
Kansas	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
Kentucky	334	3.60	134.3 / 16	13.4	10.8	2.90	80.4 / 20
Louisiana	519	4.63	172.6 / 10	20.8	23.1	5.13	110.8 / 15
Maine	37	1.28	47.8 / 27	1.5	1.3	1.12	87.6 / 18
Maryland	489	4.40	164.0 / 11	19.6	2.4	0.53	12.2 / 29
Massachusetts	621	4.27	159.3 / 12	24.9	37.5	6.43	150.6 / 6
Michigan	408	1.79	66.8 / 23	16.4	21.3	2.33	129.8 / 9
Minnesota	134	1.27	47.5 / 28	5.4	0.0	0.00	0.0 / Z
Mississippi	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
Missouri	2	0.02	0.6 / 35	0.1	0.0	0.00	0.0 / Z
Montana	11	0.53	19.8 / 33	0.4	0.2	0.21	39.9 / 26
Nebraska	155	3.90	145.3 / 14	6.2	7.1	4.47	114.8 / 14
Nevada	0	0.00	0.0 / B	0.0	0.0	0.01	0.0 / 31
New Hampshire	195	7.61	283.7 / 1	7.8	10.7	10.41	136.8 / 8
New Jersey	1,100	5.80	216.2 / 8	44.2	7.6	1.00	17.3 / 28
New Mexico	146	3.97	148.2 / 13	5.9	2.9	1.98	49.8 / 25
New York	3,357	7.59	282.9 / 2	134.8	90.3	5.08	67.0 / 22
North Carolina	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
North Dakota	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
Ohio	426	1.59	59.4 / 24	17.1	10.9	1.02	64.0 / 23
Oklahoma	48	0.58	21.7 / 32	1.9	1.5	0.45	76.4 / 21
Oregon	93	1.39	51.9 / 25	3.8	4.7	1.74	124.9 / 12
Pennsylvania	401	1.36	50.6 / 26	16.1	9.3	0.78	57.6 / 24
Rhode Island	165	6.79	253.3 / 5	6.6	5.8	5.95	87.5 / 19
South Carolina	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
South Dakota	18	1.01	37.6 / 29	0.7	3.4	4.74	470.0 / 1
Tennessee	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
Texas	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
Utah	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
Vermont	9	0.65	24.4 / 31	0.4	0.5	0.91	139.0 / 7
Virginia	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
Washington	203	1.83	68.1 / 22	8.2	8.7	1.95	106.5 / 16
West Virginia	336	7.04	262.5 / 3	13.5	0.0	0.00	0.0 / Z
Wisconsin	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
Wyoming	9	0.75	27.9 / 30	0.4	0.1	0.26	34.6 / 27
U.S. Total	\$16,099	\$2.68	100.0	\$646.6	\$646.6	\$2.68	100.0

Note: All per capita amounts are in dollars; total amounts are in millions of dollars.

Representative Rate = 4.02%.

*Tax base is parimutuel handle in millions of dollars.

B = Base is zero.

Z = Zero revenue reported.

Source: Price Waterhouse

Table 2-6
Selective Sales: Motor Fuels – 1986

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama	2,332	\$65.76	110.0 / 19	\$266.5	\$287.4	\$70.91	107.8 / 25
Alaska	304	64.97	108.7 / 23	34.7	36.1	67.56	104.0 / 30
Arizona	1,891	65.14	109.0 / 22	216.1	257.4	77.61	119.1 / 13
Arkansas	1,484	71.52	119.6 / 10	169.6	198.0	83.46	116.7 / 20
California	13,351	56.55	94.6 / 40	1,525.7	1,193.7	44.24	78.2 / 45
Colorado	1,731	60.54	101.3 / 30	197.8	194.4	59.52	98.3 / 34
Connecticut	1,544	55.31	92.5 / 43	176.4	241.9	75.84	137.1 / 6
Delaware	380	68.66	114.8 / 14	43.5	33.1	52.22	76.1 / 48
DC (Washington)	179	32.71	54.7 / 51	20.5	24.3	38.76	118.5 / 16
Florida	6,126	59.96	100.3 / 34	700.0	878.6	75.26	125.5 / 11
Georgia	3,974	74.39	124.4 / 4	454.1	392.9	64.37	86.5 / 41
Hawaii	359	38.68	64.7 / 50	41.1	67.3	63.42	164.0 / 1
Idaho	545	62.08	103.8 / 29	62.3	77.7	77.43	124.7 / 12
Illinois	5,312	52.55	87.9 / 44	607.1	677.2	58.62	111.6 / 24
Indiana	3,226	66.98	112.0 / 18	368.7	369.4	67.12	100.2 / 32
Iowa	1,600	64.15	107.3 / 25	182.9	230.5	80.87	126.1 / 10
Kansas	1,481	68.79	115.1 / 13	169.3	151.7	61.62	89.6 / 38
Kentucky	2,129	65.27	109.2 / 21	243.3	194.5	52.19	79.9 / 44
Louisiana	2,468	62.67	104.8 / 28	282.1	335.6	74.57	119.0 / 15
Maine	693	67.43	112.8 / 16	79.2	91.4	77.89	115.5 / 21
Maryland	2,293	58.71	98.2 / 37	262.0	308.8	69.18	117.8 / 17
Massachusetts	2,665	52.23	87.4 / 46	304.6	291.2	49.94	95.6 / 37
Michigan	4,497	56.20	94.0 / 42	514.0	593.4	64.89	115.5 / 22
Minnesota	2,211	59.96	100.3 / 33	252.7	336.1	79.76	133.0 / 8
Mississippi	1,483	64.55	108.0 / 24	169.4	129.4	49.30	76.4 / 47
Missouri	3,182	71.78	120.0 / 9	363.6	214.9	42.42	59.1 / 51
Montana	531	74.10	123.9 / 5	60.7	79.4	96.92	130.8 / 9
Nebraska	949	67.90	113.6 / 15	108.5	146.5	91.71	135.1 / 7
Nevada	608	72.16	120.7 / 8	69.5	97.5	101.27	140.3 / 5
New Hampshire	520	57.91	96.9 / 38	59.5	70.8	68.97	119.1 / 14
New Jersey	3,815	57.21	95.7 / 39	435.9	339.0	44.49	77.8 / 46
New Mexico	953	73.60	123.1 / 6	108.9	104.5	70.68	96.0 / 36
New York	6,389	41.08	68.7 / 49	730.1	470.5	26.47	64.4 / 50
North Carolina	3,636	65.64	109.8 / 20	415.6	424.2	67.00	102.1 / 31
North Dakota	447	75.20	125.8 / 3	51.1	50.5	74.33	98.8 / 33
Ohio	5,529	58.77	98.3 / 35	631.9	663.7	61.73	105.0 / 29
Oklahoma	2,063	71.32	119.3 / 11	235.7	205.7	62.23	87.3 / 39
Oregon	1,498	63.46	106.1 / 27	171.2	143.3	53.12	83.7 / 42
Pennsylvania	5,226	50.24	84.0 / 47	597.3	635.9	53.49	106.5 / 27
Rhode Island	424	49.74	83.2 / 48	48.5	47.5	48.67	97.8 / 35
South Carolina	1,982	67.04	112.1 / 17	226.5	253.2	74.94	111.8 / 23
South Dakota	469	75.65	126.5 / 2	53.6	57.5	81.18	107.3 / 26
Tennessee	3,056	72.71	121.6 / 7	349.2	369.3	76.89	105.8 / 28
Texas	10,210	69.95	117.0 / 12	1,166.9	1,011.5	60.63	86.7 / 40
Utah	882	60.54	101.2 / 31	100.8	117.7	70.67	116.7 / 19
Vermont	286	60.50	101.2 / 32	32.7	38.5	71.16	117.6 / 18
Virginia	3,245	64.08	107.2 / 26	370.8	307.6	53.16	83.0 / 43
Washington	2,294	58.74	98.2 / 36	262.1	393.6	88.20	150.2 / 3
West Virginia	879	52.37	87.6 / 45	100.5	152.1	79.27	151.4 / 2
Wisconsin	2,365	56.48	94.5 / 41	270.2	389.5	81.41	144.1 / 4
Wyoming	430	96.82	161.9 / 1	49.1	37.2	73.29	75.7 / 49
U.S. Total	126,125	\$59.79	100.0	\$14,413.9	\$14,413.9	\$59.79	100.0

Note: All per capita amounts are in dollars; total amounts are in millions of dollars.

Representative Rate = \$0.11 per gallon.

*Tax base is motor fuel sales in millions of gallons, excluding use by state and local governments.

Source: Price Waterhouse

Table 2-7

Selective Sales: Insurance Premiums — 1986

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama	\$4,896	\$20.12	88.0 / 33	\$81.6	\$107.2	\$26.45	131.4 / 10
Alaska	919	28.66	125.4 / 6	15.3	19.5	36.50	127.3 / 12
Arizona	4,257	21.38	93.5 / 26	70.9	67.9	20.48	95.8 / 32
Arkansas	2,327	16.34	71.5 / 47	38.8	44.1	18.60	113.8 / 23
California	40,193	24.81	108.6 / 14	669.5	839.5	31.11	125.4 / 14
Colorado	4,280	21.82	95.5 / 22	71.3	53.0	16.22	74.3 / 46
Connecticut	6,451	33.70	147.4 / 2	107.5	112.8	35.36	104.9 / 27
Delaware	1,142	30.05	131.5 / 3	19.0	19.7	31.11	103.5 / 29
DC (Washington)	1,986	52.84	231.2 / 1	33.1	21.3	34.07	64.5 / 48
Florida	15,372	21.93	96.0 / 21	256.1	225.2	19.29	87.9 / 38
Georgia	7,883	21.51	94.1 / 24	131.3	99.0	16.23	75.4 / 44
Hawaii	1,655	25.97	113.6 / 11	27.6	34.8	32.77	126.2 / 13
Idaho	1,105	18.35	80.3 / 41	18.4	23.6	23.55	128.4 / 11
Illinois	17,535	25.28	110.6 / 12	292.1	145.7	12.61	49.9 / 51
Indiana	6,467	19.57	85.6 / 36	107.7	84.3	15.32	78.3 / 43
Iowa	3,660	21.38	93.6 / 25	61.0	72.8	25.52	119.4 / 19
Kansas	3,200	21.66	94.8 / 23	53.3	64.2	26.07	120.4 / 18
Kentucky	3,656	16.34	71.5 / 48	60.9	122.2	32.78	200.6 / 1
Louisiana	5,495	20.34	89.0 / 31	91.5	177.2	39.36	193.5 / 2
Maine	1,496	21.22	92.9 / 27	24.9	24.2	20.58	97.0 / 31
Maryland	6,353	23.71	103.7 / 15	105.8	99.2	22.23	93.7 / 33
Massachusetts	10,480	29.93	131.0 / 4	174.6	178.7	30.65	102.4 / 30
Michigan	14,514	26.44	115.7 / 9	241.8	148.6	16.24	61.4 / 49
Minnesota	5,650	22.33	97.7 / 17	94.1	97.6	23.17	103.8 / 28
Mississippi	2,529	16.05	70.2 / 49	42.1	62.7	23.88	148.8 / 8
Missouri	6,776	22.28	97.5 / 18	112.9	122.5	24.17	108.5 / 25
Montana	936	19.03	83.3 / 39	15.6	23.8	29.01	152.4 / 7
Nebraska	2,132	22.23	97.2 / 19	35.5	43.1	26.99	121.4 / 17
Nevada	1,171	20.26	88.6 / 32	19.5	32.9	34.19	168.7 / 6
New Hampshire	1,616	26.22	114.7 / 10	26.9	24.7	24.07	91.8 / 34
New Jersey	13,464	29.43	128.8 / 5	224.3	124.7	16.36	55.6 / 50
New Mexico	1,511	17.02	74.5 / 46	25.2	44.1	29.84	175.3 / 4
New York	29,823	27.95	122.3 / 7	496.8	371.7	20.92	74.8 / 45
North Carolina	6,624	17.43	76.3 / 44	110.3	135.0	21.32	122.4 / 16
North Dakota	904	22.17	97.0 / 20	15.1	13.0	19.14	86.3 / 41
Ohio	12,988	20.12	88.0 / 34	216.3	196.4	18.27	90.8 / 36
Oklahoma	3,714	18.72	81.9 / 40	61.9	112.5	34.05	181.9 / 3
Oregon	3,324	20.52	89.8 / 28	55.4	46.9	17.39	84.7 / 42
Pennsylvania	17,821	24.97	109.2 / 13	296.9	259.8	21.85	87.5 / 40
Rhode Island	1,566	26.76	117.1 / 8	26.1	22.9	23.44	87.6 / 39
South Carolina	3,466	17.09	74.8 / 45	57.7	61.3	18.14	106.2 / 26
South Dakota	775	18.24	79.8 / 42	12.9	19.2	27.14	148.8 / 9
Tennessee	5,649	19.59	85.7 / 35	94.1	109.5	22.80	116.4 / 20
Texas	20,509	20.48	89.6 / 30	341.6	425.0	25.47	124.4 / 15
Utah	1,593	15.94	69.7 / 50	26.5	30.3	18.17	114.0 / 22
Vermont	738	22.71	99.4 / 16	12.3	11.2	20.77	91.5 / 35
Virginia	7,126	20.51	89.7 / 29	118.7	131.2	22.67	110.5 / 24
Washington	5,234	19.53	85.5 / 37	87.2	78.3	17.55	89.9 / 37
West Virginia	1,738	15.08	66.0 / 51	28.9	49.0	25.56	169.5 / 5
Wisconsin	5,549	19.32	84.5 / 38	92.4	65.7	13.73	71.1 / 47
Wyoming	544	17.88	78.2 / 43	9.1	10.5	20.73	116.0 / 21
U.S. Total	\$330,790	\$22.86	100.0	\$5,510.2	\$5,510.2	\$22.86	100.0

Note: All per capita amounts are in dollars; total amounts are in millions of dollars.

Representative Rate = 1.67%.

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

Source: Price Waterhouse

Table 2-8

Selective Sales: Tobacco Products — 1986

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama	468	\$19.13	99.2 / 27	\$77.5	\$86.0	\$21.21	110.9 / 23
Alaska	65	20.24	105.0 / 18	10.8	7.8	14.55	71.9 / 42
Arizona	342	17.08	88.6 / 42	56.7	50.8	15.31	89.6 / 33
Arkansas	298	20.81	107.9 / 15	49.4	63.1	26.61	127.9 / 15
California	2,612	16.05	83.2 / 47	433.0	259.5	9.62	59.9 / 46
Colorado	354	17.95	93.1 / 36	58.6	50.9	15.59	86.9 / 34
Connecticut	344	17.89	92.8 / 37	57.1	87.9	27.57	154.1 / 5
Delaware	88	23.15	120.0 / 4	14.7	12.3	19.42	83.9 / 35
DC (Washington)	73	19.36	100.4 / 25	12.1	9.3	14.85	76.7 / 38
Florida	1,408	19.99	103.6 / 20	233.3	286.0	24.50	122.6 / 17
Georgia	770	20.92	108.5 / 13	127.7	92.2	15.11	72.2 / 41
Hawaii	65	10.07	52.2 / 51	10.7	19.7	18.59	184.6 / 1
Idaho	97	16.08	83.4 / 46	16.1	9.9	9.87	61.4 / 44
Illinois	1,362	19.54	101.3 / 24	225.8	272.2	23.56	120.6 / 18
Indiana	758	22.82	118.3 / 6	125.6	75.7	13.75	60.3 / 45
Iowa	301	17.50	90.7 / 38	49.9	72.3	25.35	144.9 / 9
Kansas	268	18.03	93.5 / 35	44.4	59.3	24.12	133.7 / 13
Kentucky	671	29.82	154.6 / 2	111.2	18.3	4.91	16.5 / 50
Louisiana	543	20.01	103.7 / 19	90.1	83.0	18.44	92.2 / 32
Maine	139	19.56	101.4 / 23	23.0	37.7	32.13	164.3 / 2
Maryland	535	19.88	103.1 / 21	88.7	67.0	15.00	75.5 / 39
Massachusetts	674	19.17	99.4 / 26	111.8	172.4	29.56	154.2 / 4
Michigan	1,152	20.87	108.2 / 14	190.9	218.8	23.93	114.6 / 21
Minnesota	439	17.29	89.6 / 40	72.8	101.4	24.06	139.2 / 11
Mississippi	296	18.68	96.9 / 32	49.0	54.3	20.67	110.7 / 24
Missouri	649	21.22	110.1 / 10	107.5	103.5	20.43	96.2 / 31
Montana	81	16.38	84.9 / 44	13.4	13.1	16.04	98.0 / 30
Nebraska	166	17.19	89.1 / 41	27.5	30.9	19.31	112.3 / 22
Nevada	133	22.83	118.4 / 5	22.0	26.0	26.96	118.1 / 19
New Hampshire	195	31.54	163.6 / 1	32.4	32.7	31.87	101.0 / 28
New Jersey	873	19.00	98.5 / 28	144.8	214.2	28.11	147.9 / 8
New Mexico	128	14.31	74.2 / 49	21.2	14.8	9.98	69.7 / 43
New York	2,026	18.89	98.0 / 29	335.8	480.4	27.03	143.1 / 10
North Carolina	966	25.29	131.1 / 3	160.1	16.6	2.62	10.3 / 51
North Dakota	68	16.70	86.6 / 43	11.3	11.9	17.51	104.8 / 25
Ohio	1,359	20.95	108.6 / 12	225.2	183.1	17.03	81.3 / 36
Oklahoma	395	19.79	102.6 / 22	65.4	75.3	22.78	115.1 / 20
Oregon	301	18.48	95.8 / 33	49.9	73.9	27.40	148.3 / 7
Pennsylvania	1,351	18.84	97.7 / 30	224.0	233.5	19.64	104.2 / 26
Rhode Island	132	22.44	116.4 / 7	21.9	29.4	30.14	134.3 / 12
South Carolina	424	20.79	107.8 / 16	70.2	30.0	8.88	42.7 / 48
South Dakota	69	16.11	83.5 / 45	11.4	15.0	21.14	131.2 / 14
Tennessee	613	21.15	109.7 / 11	101.6	82.1	17.10	80.9 / 37
Texas	1,846	18.34	95.1 / 34	306.0	378.7	22.70	123.8 / 16
Utah	108	10.72	55.6 / 50	17.9	13.2	7.91	73.7 / 40
Vermont	70	21.51	111.5 / 9	11.6	12.1	22.33	103.8 / 27
Virginia	775	22.20	115.1 / 8	128.4	36.8	6.36	28.7 / 49
Washington	415	15.43	80.0 / 48	68.9	107.1	23.99	155.5 / 3
West Virginia	217	18.75	97.2 / 31	36.0	35.3	18.42	98.2 / 29
Wisconsin	504	17.45	90.5 / 39	83.5	127.1	26.57	152.3 / 6
Wyoming	63	20.73	107.5 / 17	10.5	4.7	9.35	45.1 / 47
U.S. Total	28,045	\$19.29	100.0	\$4,649.2	\$4,649.2	\$19.29	100.0

Note: All per capita amounts are in dollars; total amounts are in millions of dollars.

Representative Rate = \$0.166 per package.

*Tax base is cigarette sales in millions of packs.

Source: Price Waterhouse

Table 2-9

Selective Sales: Amusements – 1986

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama	\$193	\$0.54	22.3 / 50	\$2.2	\$0.1	\$0.02	2.9 / 36
Alaska	41	0.87	36.2 / 39	0.5	0.2	0.41	46.9 / 12
Arizona	401	1.37	56.8 / 21	4.6	0.7	0.20	14.5 / 25
Arkansas	180	0.86	35.6 / 43	2.0	0.4	0.15	17.4 / 24
California	13,702	5.76	238.5 / 2	155.5	0.1	0.00	0.1 / 40
Colorado	657	2.28	94.4 / 8	7.5	0.6	0.17	7.5 / 32
Connecticut	416	1.48	61.2 / 17	4.7	13.9	4.35	294.4 / 5
Delaware	81	1.46	60.3 / 19	0.9	0.3	0.47	32.4 / 16
DC (Washington)	217	3.94	163.0 / 5	2.5	0.0	0.00	0.0 / Z
Florida	2,826	2.75	113.7 / 7	32.1	8.9	0.76	27.6 / 18
Georgia	576	1.07	44.3 / 31	6.5	0.0	0.00	0.0 / Z
Hawaii	174	1.86	76.9 / 11	2.0	0.0	0.00	0.0 / Z
Idaho	70	0.80	33.0 / 47	0.8	0.0	0.00	0.0 / Z
Illinois	2,122	2.08	86.3 / 9	24.1	9.3	0.81	38.6 / 14
Indiana	443	0.91	37.8 / 37	5.0	0.3	0.06	6.6 / 33
Iowa	233	0.93	38.3 / 36	2.6	2.1	0.74	79.7 / 9
Kansas	191	0.88	36.4 / 38	2.2	0.8	0.31	35.3 / 15
Kentucky	276	0.84	34.8 / 44	3.1	0.8	0.21	24.6 / 19
Louisiana	434	1.09	45.2 / 29	4.9	0.3	0.07	6.2 / 34
Maine	90	0.87	35.8 / 41	1.0	0.3	0.21	24.6 / 20
Maryland	602	1.53	63.3 / 15	6.8	1.3	0.28	18.6 / 23
Massachusetts	856	1.67	68.9 / 12	9.7	11.0	1.89	113.5 / 7
Michigan	1,079	1.34	55.4 / 22	12.2	0.1	0.01	0.6 / 38
Minnesota	544	1.46	60.6 / 18	6.2	0.0	0.00	0.0 / Z
Mississippi	109	0.47	19.6 / 51	1.2	0.3	0.13	27.9 / 17
Missouri	733	1.64	67.9 / 13	8.3	0.9	0.18	11.1 / 29
Montana	73	1.02	42.1 / 34	0.8	0.0	0.00	0.0 / Z
Nebraska	156	1.10	45.7 / 28	1.8	3.9	2.43	220.0 / 6
Nevada	4,948	58.31	2413.0 / 1	56.1	267.9	278.19	477.1 / 3
New Hampshire	170	1.87	77.5 / 10	1.9	0.5	0.46	24.5 / 21
New Jersey	3,301	4.92	203.4 / 3	37.5	221.3	29.04	590.8 / 1
New Mexico	142	1.09	45.0 / 30	1.6	1.3	0.88	80.8 / 8
New York	6,678	4.26	176.5 / 4	75.8	9.4	0.53	12.3 / 26
North Carolina	486	0.87	36.0 / 40	5.5	3.0	0.48	54.6 / 11
North Dakota	42	0.70	29.2 / 49	0.5	1.5	2.24	317.5 / 4
Ohio	1,430	1.51	62.5 / 16	16.2	0.0	0.00	0.0 / Z
Oklahoma	221	0.76	31.4 / 48	2.5	1.5	0.44	58.3 / 10
Oregon	248	1.05	43.3 / 32	2.8	1.3	0.47	44.9 / 13
Pennsylvania	1,291	1.23	51.0 / 26	14.7	0.3	0.02	2.0 / 37
Rhode Island	108	1.25	51.9 / 24	1.2	0.2	0.25	20.1 / 22
South Carolina	247	0.83	34.3 / 45	2.8	14.2	4.21	507.5 / 2
South Dakota	62	1.00	41.4 / 35	0.7	0.0	0.00	0.0 / Z
Tennessee	550	1.30	53.8 / 23	6.2	0.0	0.00	0.0 / Z
Texas	1,817	1.24	51.2 / 25	20.6	2.3	0.14	11.3 / 28
Utah	238	1.62	67.1 / 14	2.7	0.0	0.00	0.0 / Z
Vermont	149	3.12	129.2 / 6	1.7	0.2	0.36	11.6 / 27
Virginia	522	1.02	42.4 / 33	5.9	0.2	0.03	3.3 / 35
Washington	549	1.40	57.7 / 20	6.2	0.5	0.12	8.5 / 31
West Virginia	137	0.81	33.6 / 46	1.6	0.0	0.00	0.3 / 39
Wisconsin	486	1.15	47.7 / 27	5.5	0.6	0.13	10.9 / 30
Wyoming	39	0.86	35.7 / 42	0.4	0.0	0.00	0.0 / Z
U.S. Total	\$51,331	\$2.42	100.0	\$582.5	\$582.5	\$2.42	100.0

Note: All per capita amounts are in dollars; total amounts are in millions of dollars.

Representative Rate = 1.13%.

*Tax base is amusement receipts in millions of dollars.

Z = Zero revenue reported.

Source: Price Waterhouse

Table 2-10
Selective Sales: Public Utilities—1986

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama	\$4,719	\$40.77	98.0 / 21	\$165.2	\$241.7	\$59.63	146.3 / 11
Alaska	627	41.14	98.9 / 18	22.0	2.0	3.76	9.1 / 47
Arizona	3,762	39.71	95.5 / 28	131.7	123.8	37.32	94.0 / 17
Arkansas	2,577	38.04	91.5 / 31	90.2	38.9	16.38	43.1 / 32
California	31,653	41.08	98.8 / 19	1108.3	904.7	33.53	81.6 / 19
Colorado	3,707	39.73	95.5 / 27	129.8	55.5	16.99	42.8 / 33
Connecticut	4,120	45.23	108.8 / 7	144.2	271.6	85.17	188.3 / 3
Delaware	768	42.47	102.1 / 14	26.9	20.2	31.97	75.3 / 23
DC (Washington)	1,231	68.85	165.5 / 1	43.1	72.5	115.77	168.2 / 9
Florida	13,367	40.09	96.4 / 26	468.0	846.2	72.48	180.8 / 7
Georgia	7,417	42.55	102.3 / 13	259.7	77.3	12.66	29.8 / 37
Hawaii	904	29.80	71.6 / 51	31.6	88.3	83.16	279.1 / 1
Idaho	968	33.79	81.2 / 48	33.9	5.6	5.59	16.5 / 44
Illinois	15,698	47.58	114.4 / 5	549.7	1032.2	89.34	187.8 / 4
Indiana	6,832	43.46	104.5 / 11	239.2	0.0	0.00	0.0 / Z
Iowa	3,284	40.33	97.0 / 25	115.0	4.2	1.48	3.7 / 48
Kansas	3,314	47.15	113.4 / 6	116.0	52.3	21.26	45.1 / 31
Kentucky	4,101	38.52	92.6 / 30	143.6	55.7	14.95	38.8 / 34
Louisiana	5,749	44.72	107.5 / 9	201.3	103.3	22.96	51.3 / 28
Maine	1,088	32.45	78.0 / 49	38.1	31.0	26.37	81.3 / 20
Maryland	4,825	37.85	91.0 / 34	168.9	162.1	36.33	96.0 / 16
Massachusetts	6,745	40.49	97.4 / 22	236.2	0.0	0.00	0.0 / Z
Michigan	11,251	43.08	103.6 / 12	393.9	56.7	6.20	14.4 / 45
Minnesota	4,519	37.55	90.3 / 36	158.2	88.0	20.87	55.6 / 26
Mississippi	2,723	36.32	87.3 / 40	95.3	18.7	7.11	19.6 / 41
Missouri	5,715	39.50	95.0 / 29	200.1	228.5	45.10	114.2 / 13
Montana	846	36.17	87.0 / 41	29.6	7.8	9.52	26.3 / 38
Nebraska	1,734	37.99	91.3 / 32	60.7	15.3	9.59	25.2 / 39
Nevada	1,235	44.89	107.9 / 8	43.2	21.1	21.89	48.8 / 29
New Hampshire	1,066	36.34	87.4 / 39	37.3	7.9	7.68	21.1 / 40
New Jersey	10,430	47.92	115.2 / 4	365.2	1002.8	131.60	274.6 / 2
New Mexico	1,519	35.97	86.5 / 42	53.2	18.5	12.49	34.7 / 35
New York	20,476	40.34	97.0 / 24	716.9	1239.1	69.72	172.8 / 8
North Carolina	7,413	41.00	98.6 / 20	259.6	200.8	31.72	77.4 / 21
North Dakota	730	37.66	90.6 / 35	25.6	13.3	19.59	52.0 / 27
Ohio	13,641	44.42	106.8 / 10	477.6	647.7	60.24	135.6 / 12
Oklahoma	3,813	40.40	97.1 / 23	133.5	62.5	18.91	46.8 / 30
Oregon	2,696	34.99	84.1 / 45	94.4	57.6	21.34	61.0 / 25
Pennsylvania	14,200	41.82	100.5 / 16	497.2	518.3	43.59	104.2 / 14
Rhode Island	988	35.46	85.3 / 43	34.6	63.1	64.74	182.6 / 6
South Carolina	4,067	42.16	101.4 / 15	142.4	47.6	14.10	33.4 / 36
South Dakota	641	31.68	76.2 / 50	22.4	0.7	1.05	3.3 / 49
Tennessee	5,699	41.55	99.9 / 17	199.5	37.3	7.76	18.7 / 42
Texas	22,888	48.04	115.5 / 3	801.4	611.0	36.63	76.2 / 22
Utah	1,646	34.61	83.2 / 47	57.6	35.3	21.21	61.3 / 24
Vermont	580	37.52	90.2 / 37	20.3	19.9	36.87	98.3 / 15
Virginia	6,067	36.71	88.3 / 38	212.4	344.0	59.44	161.9 / 10
Washington	4,496	35.27	84.8 / 44	157.4	292.2	65.47	185.6 / 5
West Virginia	1,902	34.71	83.5 / 46	66.6	12.1	6.28	18.1 / 43
Wisconsin	5,184	37.93	91.2 / 33	181.5	166.8	34.85	91.9 / 18
Wyoming	754	52.09	125.2 / 2	26.4	3.5	6.88	13.2 / 46
U.S. Total	\$286,374	\$41.59	100.0	\$10,027.0	\$10,027.0	\$41.59	100.0

Note: All per capita amounts are in dollars; total amounts are in millions of dollars.

Representative Rate = 3.50%.

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

Z = Zero revenue reported.

Source: Price Waterhouse

Table 2-11

Selective Sales: Alcoholic Beverages, Total – 1986

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama		\$10.22	74.1 / 45	\$41.4	\$139.3	\$34.38	336.5 / 1
Alaska		17.80	129.1 / 4	9.5	13.6	25.42	142.9 / 14
Arizona		15.69	113.8 / 14	52.0	40.8	12.32	78.5 / 27
Arkansas		8.53	61.9 / 49	20.2	25.1	10.56	123.8 / 19
California		16.24	117.8 / 10	438.2	133.9	4.96	30.6 / 49
Colorado		15.14	109.9 / 16	49.5	23.8	7.29	48.2 / 43
Connecticut		16.36	118.7 / 9	52.2	32.0	10.03	61.3 / 34
Delaware		17.78	129.0 / 5	11.3	5.0	7.95	44.7 / 44
DC (Washington)		27.58	200.1 / 2	17.3	6.8	10.80	39.2 / 48
Florida		17.34	125.8 / 6	202.4	435.2	37.28	215.0 / 5
Georgia		13.47	97.8 / 27	82.2	195.2	31.99	237.4 / 3
Hawaii		14.87	107.8 / 17	15.8	29.9	28.11	189.1 / 7
Idaho		11.17	81.1 / 41	11.2	9.6	9.56	85.6 / 26
Illinois		14.44	104.8 / 18	166.8	92.2	7.98	55.3 / 37
Indiana		11.34	82.2 / 39	62.4	36.4	6.62	58.4 / 35
Iowa		10.35	75.1 / 44	29.5	14.8	5.20	50.3 / 40
Kansas		9.99	72.5 / 46	24.6	44.8	18.20	182.2 / 8
Kentucky		9.87	71.6 / 47	36.8	48.5	13.01	131.8 / 17
Louisiana		12.45	90.3 / 33	56.0	62.6	13.91	111.8 / 21
Maine		14.00	101.6 / 21	16.4	31.5	26.86	191.9 / 6
Maryland		15.91	115.4 / 12	71.0	28.1	6.29	39.5 / 47
Massachusetts		16.90	122.6 / 8	98.6	70.7	12.13	71.8 / 31
Michigan		13.97	101.3 / 22	127.7	94.4	10.32	73.9 / 30
Minnesota		14.01	101.7 / 20	59.0	51.4	12.19	87.0 / 25
Mississippi		10.66	77.3 / 42	28.0	35.4	13.48	126.5 / 18
Missouri		12.08	87.7 / 34	61.2	24.8	4.90	40.5 / 45
Montana		13.96	101.3 / 23	11.4	14.1	17.27	123.7 / 20
Nebraska		11.93	86.5 / 37	19.1	14.6	9.14	76.6 / 28
Nevada		29.15	211.5 / 1	28.1	14.1	14.66	50.3 / 39
New Hampshire		27.10	196.6 / 3	27.8	11.0	10.73	39.6 / 46
New Jersey		15.68	113.7 / 15	119.4	58.6	7.69	49.0 / 42
New Mexico		13.05	94.7 / 29	19.3	17.8	12.01	92.0 / 24
New York		14.19	102.9 / 19	252.1	186.5	10.50	74.0 / 29
North Carolina		11.79	85.5 / 38	74.6	134.8	21.29	180.7 / 9
North Dakota		12.77	92.7 / 31	8.7	5.8	8.56	67.0 / 33
Ohio		11.23	81.5 / 40	120.7	69.7	6.49	57.8 / 36
Oklahoma		9.67	70.1 / 48	32.0	52.0	15.73	162.7 / 10
Oregon		13.19	95.7 / 28	35.6	10.8	4.01	30.4 / 50
Pennsylvania		11.94	86.6 / 36	141.9	135.1	11.36	95.2 / 23
Rhode Island		15.80	114.6 / 13	15.4	7.7	7.91	50.1 / 41
South Carolina		13.59	98.6 / 26	45.9	103.5	30.64	225.5 / 4
South Dakota		12.02	87.2 / 35	8.5	8.6	12.16	101.1 / 22
Tennessee		10.57	76.7 / 43	50.7	124.5	25.92	245.4 / 2
Texas		12.87	93.4 / 30	214.7	349.1	20.93	162.6 / 11
Utah		7.40	53.7 / 51	12.3	16.7	10.03	135.6 / 15
Vermont		17.02	123.5 / 7	9.2	14.8	27.37	160.8 / 12
Virginia		12.52	90.9 / 32	72.5	97.7	16.89	134.9 / 16
Washington		13.88	100.7 / 24	61.9	97.2	21.78	156.9 / 13
West Virginia		8.39	60.9 / 50	16.1	10.9	5.67	67.6 / 32
Wisconsin		15.98	116.0 / 11	76.5	39.8	8.32	52.1 / 38
Wyoming		13.70	99.4 / 25	6.9	1.4	2.82	20.6 / 51
U.S. Total		\$13.78	100.0	\$3,322.8	\$3,322.8	\$13.78	100.0

Note: All per capita amounts are in dollars; total amounts are in millions of dollars.

*No combined tax base can be reported; see tables for distilled spirits, wine, and beer.

Source: Price Waterhouse

Table 2-12
Alcoholic Beverages: Distilled Spirits—1986

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama	4,956	\$5.11	75.1 / 42	\$20.7	\$48.2	\$11.89	232.6 / 2
Alaska	1,219	9.54	140.2 / 6	5.1	7.2	13.42	140.7 / 13
Arizona	5,610	7.07	103.9 / 24	23.5	17.0	5.14	72.6 / 32
Arkansas	2,189	3.86	56.7 / 49	9.2	11.9	5.03	130.5 / 16
California	49,848	7.72	113.5 / 13	208.4	103.4	3.83	49.6 / 44
Colorado	5,916	7.57	111.2 / 15	24.7	14.1	4.30	56.9 / 40
Connecticut	7,366	9.66	141.9 / 5	30.8	22.0	6.89	71.4 / 33
Delaware	1,534	10.13	148.8 / 4	6.4	3.4	5.37	53.0 / 42
DC (Washington)	2,594	17.32	254.5 / 1	10.8	4.6	7.29	42.1 / 45
Florida	24,812	8.88	130.5 / 9	103.7	167.7	14.37	161.7 / 12
Georgia	10,808	7.40	108.8 / 18	45.2	50.7	8.31	112.3 / 20
Hawaii	1,727	6.80	99.9 / 25	7.2	8.6	8.13	119.6 / 18
Idaho	1,119	4.66	68.5 / 47	4.7	4.7	4.73	101.5 / 23
Illinois	20,203	7.31	107.4 / 20	84.4	56.0	4.85	66.3 / 36
Indiana	7,094	5.39	79.2 / 36	29.7	19.4	3.52	65.3 / 37
Iowa	2,793	4.10	60.2 / 48	11.7	0.0	0.00	0.0 / Z
Kansas	2,809	4.77	70.1 / 46	11.7	20.1	8.18	171.4 / 7
Kentucky	4,370	4.90	72.0 / 43	18.3	30.3	8.13	165.9 / 9
Louisiana	6,514	6.05	88.9 / 31	27.2	20.0	4.43	73.3 / 31
Maine	2,092	7.45	109.4 / 17	8.7	14.1	12.05	161.7 / 11
Maryland	9,521	8.92	131.0 / 8	39.8	14.6	3.27	36.7 / 46
Massachusetts	12,864	9.22	135.5 / 7	53.8	47.2	8.10	87.8 / 26
Michigan	15,987	7.31	107.4 / 21	66.8	53.5	5.85	80.0 / 28
Minnesota	7,519	7.46	109.6 / 16	31.4	36.3	8.61	115.4 / 19
Mississippi	3,338	5.32	78.1 / 38	14.0	10.9	4.13	77.8 / 29
Missouri	6,626	5.47	80.3 / 34	27.7	14.7	2.90	53.0 / 41
Montana	1,256	6.41	94.2 / 29	5.3	9.3	11.36	177.1 / 5
Nebraska	2,066	5.40	79.4 / 35	8.6	6.2	3.86	71.4 / 34
Nevada	3,986	17.30	254.2 / 2	16.7	8.7	9.05	52.3 / 43
New Hampshire	4,164	16.95	249.0 / 3	17.4	0.0	0.00	0.0 / Z
New Jersey	15,732	8.63	126.8 / 10	65.8	44.8	5.88	68.1 / 35
New Mexico	1,888	5.34	78.4 / 37	7.9	7.7	5.18	97.1 / 25
New York	32,373	7.61	111.9 / 14	135.3	141.5	7.96	104.6 / 22
North Carolina	9,162	6.05	88.9 / 32	38.3	70.3	11.11	183.7 / 4
North Dakota	1,082	6.66	97.9 / 26	4.5	2.8	4.19	63.0 / 38
Ohio	12,550	4.88	71.7 / 44	52.5	42.7	3.98	81.5 / 27
Oklahoma	3,857	4.88	71.7 / 45	16.1	26.9	8.15	167.1 / 8
Oregon	3,869	5.99	88.1 / 33	16.2	0.0	0.00	0.0 / Z
Pennsylvania	15,098	5.31	78.0 / 39	63.1	85.0	7.15	134.6 / 14
Rhode Island	1,820	7.80	114.7 / 12	7.6	4.4	4.50	57.7 / 39
South Carolina	5,903	7.30	107.3 / 22	24.7	43.1	12.76	174.7 / 6
South Dakota	1,086	6.41	94.2 / 28	4.5	4.5	6.39	99.7 / 24
Tennessee	5,887	5.12	75.3 / 40	24.6	31.5	6.56	128.0 / 17
Texas	20,401	5.11	75.1 / 41	85.3	140.5	8.42	164.7 / 10
Utah	1,473	3.70	54.3 / 50	6.2	6.8	4.11	111.2 / 21
Vermont	1,099	8.49	124.8 / 11	4.6	9.6	17.70	208.5 / 3
Virginia	8,422	6.08	89.4 / 30	35.2	47.2	8.16	134.2 / 15
Washington	7,088	6.64	97.5 / 27	29.6	76.3	17.10	257.6 / 1
West Virginia	1,544	3.36	49.4 / 51	6.5	1.9	1.01	30.0 / 47
Wisconsin	8,400	7.34	107.8 / 19	35.1	27.3	5.70	77.7 / 30
Wyoming	864	7.12	104.7 / 23	3.6	0.9	1.86	26.1 / 48
U.S. Total	392,498	\$6.81	100.0	\$1,640.7	\$1,640.7	\$6.81	100.0

Note: All per capita amounts are in dollars; total amounts are in millions of dollars.

Representative Rate = \$4.18 per gallon.

*Tax base is distilled spirits in thousands of gallons.

Z = Zero revenue reported.

Source: Price Waterhouse

Table 2-13

Alcoholic Beverages: Beer – 1986

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama	2,518	\$4.49	80.3 / 47	\$18.2	\$83.5	\$20.60	458.7 / 1
Alaska	475	6.43	114.9 / 11	3.4	5.0	9.38	146.0 / 15
Arizona	3,240	7.06	126.3 / 4	23.4	15.9	4.80	68.0 / 26
Arkansas	1,428	4.35	77.8 / 49	10.3	11.1	4.67	107.3 / 19
California	21,503	5.76	103.0 / 17	155.5	25.7	0.95	16.5 / 49
Colorado	2,687	5.95	106.3 / 15	19.4	7.1	2.16	36.4 / 41
Connecticut	2,127	4.82	86.2 / 42	15.4	6.5	2.05	42.5 / 33
Delaware	531	6.06	108.4 / 14	3.8	1.0	1.55	25.6 / 47
DC (Washington)	563	6.50	116.2 / 9	4.1	1.4	2.20	33.9 / 45
Florida	11,127	6.89	123.2 / 5	80.5	196.0	16.78	243.5 / 6
Georgia	4,344	5.15	92.0 / 35	31.4	124.9	20.47	397.7 / 2
Hawaii	961	6.54	117.0 / 7	6.9	17.4	16.38	250.4 / 5
Idaho	727	5.24	93.7 / 33	5.3	3.2	3.15	60.2 / 29
Illinois	9,204	5.76	103.0 / 18	66.6	26.4	2.29	39.7 / 36
Indiana	3,911	5.14	91.9 / 36	28.3	13.6	2.48	48.2 / 32
Iowa	2,142	5.43	97.1 / 28	15.5	12.8	4.48	82.4 / 23
Kansas	1,578	4.64	82.9 / 45	11.4	21.1	8.58	185.1 / 9
Kentucky	2,313	4.49	80.2 / 48	16.7	14.5	3.89	86.7 / 21
Louisiana	3,442	5.53	98.9 / 24	24.9	39.8	8.85	160.0 / 12
Maine	847	5.22	93.3 / 34	6.1	14.5	12.37	237.0 / 7
Maryland	3,451	5.59	100.0 / 23	25.0	9.4	2.10	37.5 / 39
Massachusetts	4,635	5.75	102.8 / 19	33.5	13.5	2.32	40.3 / 35
Michigan	6,933	5.48	98.0 / 25	50.1	33.0	3.61	65.9 / 28
Minnesota	3,130	5.37	96.0 / 29	22.6	11.5	2.73	50.9 / 31
Mississippi	1,820	5.01	89.6 / 38	13.2	23.2	8.85	176.5 / 10
Missouri	3,949	5.64	100.8 / 22	28.6	7.3	1.43	25.4 / 48
Montana	723	6.38	114.1 / 12	5.2	3.1	3.79	59.4 / 30
Nebraska	1,265	5.73	102.4 / 20	9.1	6.8	4.28	74.7 / 25
Nevada	1,159	8.70	155.6 / 1	8.4	3.1	3.26	37.5 / 40
New Hampshire	1,178	8.29	148.2 / 2	8.5	10.7	10.44	125.9 / 16
New Jersey	5,276	5.01	89.5 / 39	38.2	5.7	0.75	15.0 / 50
New Mexico	1,332	6.51	116.4 / 8	9.6	7.3	4.95	76.0 / 24
New York	11,701	4.76	85.1 / 43	84.6	35.6	2.00	42.1 / 34
North Carolina	4,092	4.67	83.6 / 44	29.6	56.3	8.90	190.4 / 8
North Dakota	503	5.36	95.8 / 30	3.6	2.5	3.63	67.7 / 27
Ohio	8,115	5.46	97.6 / 27	58.7	23.0	2.14	39.2 / 37
Oklahoma	1,947	4.26	76.2 / 50	14.1	20.7	6.28	147.3 / 14
Oregon	1,960	5.25	93.9 / 32	14.2	4.9	1.80	34.2 / 44
Pennsylvania	9,671	5.88	105.2 / 16	69.9	26.7	2.24	38.2 / 38
Rhode Island	818	6.06	108.4 / 13	5.9	2.1	2.14	35.2 / 42
South Carolina	2,494	5.34	95.4 / 31	18.0	54.7	16.19	303.4 / 4
South Dakota	484	4.95	88.4 / 40	3.5	3.3	4.60	93.0 / 20
Tennessee	3,238	4.88	87.2 / 41	23.4	86.1	17.92	367.6 / 3
Texas	15,551	6.74	120.5 / 6	112.4	184.4	11.05	164.0 / 11
Utah	735	3.19	57.1 / 51	5.3	8.0	4.82	150.9 / 13
Vermont	482	6.44	115.2 / 10	3.5	3.9	7.14	110.7 / 17
Virginia	4,378	5.47	97.8 / 26	31.7	34.7	5.99	109.5 / 18
Washington	3,144	5.09	91.1 / 37	22.7	8.0	1.78	35.0 / 43
West Virginia	1,209	4.56	81.5 / 46	8.7	7.4	3.83	84.1 / 22
Wisconsin	5,032	7.60	136.0 / 3	36.4	9.8	2.06	27.0 / 46
Wyoming	401	5.72	102.3 / 21	2.9	0.3	0.52	9.1 / 51
U.S. Total	186,475	\$5.59	100.0	\$1,348.4	\$1,348.4	\$5.59	100.0

Note: All per capita amounts are in dollars; total amounts are in millions of dollars.

Representative Rate = \$7.23 per barrel.

*Tax base is beer sales in thousands of barrels.

Source: Price Waterhouse

Table 2-14

Alcoholic Beverages: Wine — 1986

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama	4,348	\$0.61	44.3 / 43	\$2.5	\$7.6	\$1.88	307.3 / 3
Alaska	1,710	1.83	132.1 / 12	1.0	1.4	2.62	143.2 / 21
Arizona	9,046	1.56	112.5 / 17	5.2	7.9	2.38	152.6 / 19
Arkansas	1,342	0.32	23.3 / 51	0.8	2.0	0.86	266.6 / 5
California	130,159	2.76	199.0 / 3	74.3	4.8	0.18	6.4 / 51
Colorado	9,300	1.63	117.4 / 14	5.3	2.7	0.83	50.8 / 46
Connecticut	10,488	1.88	135.7 / 10	6.0	3.5	1.09	57.9 / 41
Delaware	1,758	1.59	114.6 / 15	1.0	0.7	1.03	64.9 / 39
DC (Washington)	4,123	3.76	271.7 / 1	2.4	0.8	1.31	34.8 / 48
Florida	31,989	1.57	113.0 / 16	18.3	71.5	6.13	391.4 / 1
Georgia	9,902	0.93	66.9 / 33	5.7	19.6	3.21	346.4 / 2
Hawaii	2,838	1.53	110.2 / 18	1.6	3.8	3.60	236.0 / 10
Idaho	2,234	1.27	91.9 / 22	1.3	1.7	1.68	131.8 / 24
Illinois	27,680	1.37	98.8 / 20	15.8	9.8	0.85	61.8 / 40
Indiana	7,810	0.81	58.5 / 38	4.5	3.4	0.62	76.9 / 32
Iowa	4,082	0.82	59.1 / 37	2.3	2.1	0.72	88.6 / 30
Kansas	2,509	0.58	42.1 / 44	1.4	3.5	1.44	246.6 / 8
Kentucky	3,164	0.48	35.0 / 48	1.8	3.7	0.99	204.2 / 12
Louisiana	6,828	0.87	62.6 / 35	3.9	2.8	0.63	72.7 / 35
Maine	2,737	1.33	96.2 / 21	1.6	2.9	2.45	184.1 / 13
Maryland	10,960	1.40	101.3 / 19	6.3	4.1	0.93	66.0 / 38
Massachusetts	19,747	1.93	139.7 / 8	11.3	10.0	1.71	88.6 / 31
Michigan	18,837	1.18	85.0 / 25	10.8	7.9	0.86	73.0 / 34
Minnesota	8,718	1.18	85.3 / 24	5.0	3.6	0.85	72.0 / 36
Mississippi	1,522	0.33	23.9 / 50	0.9	1.3	0.50	151.6 / 20
Missouri	8,703	0.98	70.9 / 30	5.0	2.9	0.57	57.6 / 42
Montana	1,676	1.17	84.4 / 26	1.0	1.7	2.12	181.4 / 14
Nebraska	2,231	0.80	57.6 / 39	1.3	1.6	1.00	125.5 / 25
Nevada	5,298	3.14	227.0 / 2	3.0	2.3	2.35	74.8 / 33
New Hampshire	3,353	1.86	134.7 / 11	1.9	0.3	0.28	15.2 / 50
New Jersey	27,194	2.04	147.2 / 6	15.5	8.0	1.06	51.8 / 44
New Mexico	3,103	1.20	86.5 / 23	1.8	2.8	1.88	157.0 / 18
New York	56,390	1.81	130.9 / 13	32.2	9.4	0.53	29.2 / 49
North Carolina	11,781	1.06	76.8 / 27	6.7	8.1	1.28	120.8 / 27
North Dakota	893	0.75	54.3 / 40	0.5	0.5	0.74	98.5 / 29
Ohio	16,825	0.89	64.6 / 34	9.6	4.0	0.37	41.8 / 47
Oklahoma	3,060	0.53	38.2 / 46	1.7	4.3	1.30	246.2 / 9
Oregon	9,162	1.94	140.1 / 7	5.2	6.0	2.22	114.3 / 28
Pennsylvania	15,531	0.75	53.9 / 41	8.9	23.4	1.97	264.2 / 6
Rhode Island	3,301	1.93	139.7 / 9	1.9	1.2	1.28	66.2 / 37
South Carolina	5,599	0.95	68.4 / 32	3.2	5.7	1.68	177.3 / 15
South Dakota	826	0.67	48.1 / 42	0.5	0.8	1.17	174.9 / 17
Tennessee	4,770	0.57	41.0 / 45	2.7	6.9	1.45	254.8 / 7
Texas	29,749	1.02	73.6 / 29	17.0	24.2	1.45	142.4 / 22
Utah	1,481	0.51	36.7 / 47	0.8	1.8	1.10	216.6 / 11
Vermont	1,977	2.09	150.8 / 5	1.1	1.4	2.53	121.2 / 26
Virginia	9,838	0.97	70.1 / 31	5.6	15.9	2.74	282.1 / 4
Washington	16,760	2.14	154.9 / 4	9.6	12.9	2.89	134.8 / 23
West Virginia	1,578	0.47	33.9 / 49	0.9	1.6	0.83	176.8 / 16
Wisconsin	8,725	1.04	75.2 / 28	5.0	2.7	0.57	54.4 / 43
Wyoming	763	0.86	62.1 / 36	0.4	0.2	0.44	50.8 / 45
U.S. Total	584,398	\$1.38	100.0	\$333.8	\$333.8	\$1.38	100.0

Note: All per capita amounts are in dollars; total amounts are in millions of dollars.

Representative Rate = \$0.57 per gallon.

*Tax base is wine sales in thousands of gallons.

Source: Price Waterhouse

Table 2-15
All License Taxes – 1986

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama		\$55.39	103.8 / 24	\$224.5	\$210.2	\$51.86	93.6 / 25
Alaska		63.84	119.6 / 14	34.1	36.3	67.95	106.4 / 16
Arizona		56.02	105.0 / 22	185.8	194.8	58.72	104.8 / 17
Arkansas		50.32	94.3 / 40	119.3	93.9	39.61	78.7 / 32
California		51.13	95.8 / 39	1,379.4	813.3	30.14	59.0 / 46
Colorado		66.64	124.8 / 7	217.7	128.5	39.34	59.0 / 45
Connecticut		52.56	98.5 / 34	167.6	171.5	53.77	102.3 / 20
Delaware		58.54	109.7 / 19	37.1	175.8	277.70	474.3 / 1
DC (Washington)		35.11	65.8 / 51	22.0	24.6	39.22	111.7 / 13
Florida		65.43	122.6 / 9	763.9	472.3	40.45	61.8 / 42
Georgia		56.78	106.4 / 21	346.6	115.9	18.99	33.4 / 51
Hawaii		47.24	88.5 / 45	50.2	36.4	34.25	72.5 / 35
Idaho		70.02	131.2 / 5	70.2	47.9	47.71	68.1 / 38
Illinois		46.17	86.5 / 47	533.4	757.6	65.57	142.0 / 5
Indiana		53.13	99.5 / 30	292.4	124.0	22.52	42.4 / 50
Iowa		65.82	123.3 / 8	187.7	220.7	77.41	117.6 / 11
Kansas		63.33	118.7 / 17	155.9	102.4	41.62	65.7 / 40
Kentucky		52.10	97.6 / 37	194.2	169.9	45.58	87.5 / 29
Louisiana		53.64	100.5 / 27	241.4	324.8	72.16	134.5 / 8
Maine		55.88	104.7 / 23	65.6	61.4	52.29	93.6 / 26
Maryland		52.54	98.4 / 36	234.5	117.8	26.39	50.2 / 49
Massachusetts		47.27	88.6 / 44	275.7	169.8	29.11	61.6 / 43
Michigan		52.57	98.5 / 33	480.8	474.1	51.84	98.6 / 22
Minnesota		55.03	103.1 / 25	231.9	286.9	68.09	123.7 / 10
Mississippi		45.74	85.7 / 48	120.1	124.8	47.56	104.0 / 18
Missouri		56.86	106.5 / 20	288.1	256.9	50.71	89.2 / 28
Montana		81.34	152.4 / 1	66.6	64.1	78.21	96.2 / 23
Nebraska		63.93	119.8 / 13	102.2	70.7	44.23	69.2 / 37
Nevada		63.50	119.0 / 16	61.2	56.8	58.98	92.9 / 27
New Hampshire		67.24	126.0 / 6	69.1	53.9	52.45	78.0 / 33
New Jersey		52.55	98.4 / 35	400.4	455.8	59.81	113.8 / 12
New Mexico		64.04	120.0 / 12	94.7	53.1	35.88	56.0 / 47
New York		45.38	85.0 / 49	806.6	612.1	34.44	75.9 / 34
North Carolina		51.39	96.3 / 38	325.3	336.4	53.14	103.4 / 19
North Dakota		77.20	144.6 / 3	52.4	36.5	53.70	69.6 / 36
Ohio		49.35	92.5 / 42	530.6	738.4	68.68	139.2 / 6
Oklahoma		64.69	121.2 / 11	213.8	294.1	88.99	137.6 / 7
Oregon		65.11	122.0 / 10	175.7	194.1	71.96	110.5 / 14
Pennsylvania		44.26	82.9 / 50	526.3	960.4	80.78	182.5 / 3
Rhode Island		49.97	93.6 / 41	48.7	29.2	29.92	59.9 / 44
South Carolina		48.04	90.0 / 43	162.3	105.5	31.22	65.0 / 41
South Dakota		76.39	143.1 / 4	54.1	44.5	62.80	82.2 / 30
Tennessee		52.72	98.8 / 32	253.2	329.0	68.50	129.9 / 9
Texas		54.74	102.6 / 26	913.2	1,796.2	107.67	196.7 / 2
Utah		53.09	99.5 / 31	88.4	48.4	29.05	54.7 / 48
Vermont		63.77	119.5 / 15	34.5	36.7	67.88	106.4 / 15
Virginia		53.19	99.7 / 29	307.8	310.2	53.61	100.8 / 21
Washington		61.93	116.0 / 18	276.4	185.4	41.54	67.1 / 39
West Virginia		46.19	86.5 / 46	88.6	83.8	43.67	94.5 / 24
Wisconsin		53.53	100.3 / 28	256.2	203.2	42.47	79.3 / 31
Wyoming		78.05	146.2 / 2	39.6	57.3	112.92	144.7 / 4
U.S. Total		\$53.38	100.0	\$12,867.8	\$12,867.8	\$53.38	100.0

Note: All per capita amounts are in dollars; total amounts are in millions of dollars.

*No combined tax base can be reported; see tables for particular licenses.

Source: Price Waterhouse

Table 2-16
License Taxes: Motor Vehicle Operators—1986

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama	2,545	\$2.68	94.9 / 42	\$10.9	\$9.1	\$2.24	83.6 / 26
Alaska	310	2.48	87.8 / 49	1.3	0.6	1.12	45.3 / 46
Arizona	2,163	2.79	98.5 / 34	9.2	6.4	1.92	68.8 / 38
Arkansas	1,646	2.97	104.9 / 12	7.0	5.8	2.45	82.6 / 28
California	18,017	2.85	100.9 / 29	77.0	68.3	2.53	88.7 / 24
Colorado	2,292	3.00	106.1 / 10	9.8	6.5	2.00	66.7 / 39
Connecticut	2,335	3.13	110.7 / 5	10.0	19.1	6.00	191.8 / 1
Delaware	455	3.07	108.7 / 8	1.9	1.1	1.80	58.5 / 42
DC (Washington)	389	2.65	93.8 / 43	1.7	1.4	2.21	83.3 / 27
Florida	8,335	3.05	107.9 / 9	35.6	56.9	4.88	159.8 / 4
Georgia	4,081	2.86	101.1 / 28	17.4	13.7	2.25	78.7 / 32
Hawaii	612	2.46	87.1 / 50	2.6	0.0	0.00	0.0 / Z
Idaho	684	2.91	103.1 / 19	2.9	2.7	2.67	91.7 / 23
Illinois	7,093	2.62	92.8 / 45	30.3	30.9	2.68	102.1 / 17
Indiana	3,761	2.92	103.3 / 18	16.1	0.0	0.00	0.0 / Z
Iowa	1,884	2.82	99.9 / 33	8.1	12.0	4.22	149.6 / 6
Kansas	1,652	2.87	101.4 / 26	7.1	4.7	1.90	66.3 / 40
Kentucky	2,298	2.63	93.2 / 44	9.8	7.0	1.88	71.4 / 36
Louisiana	2,701	2.56	90.7 / 46	11.5	12.7	2.83	110.4 / 14
Maine	818	2.98	105.3 / 11	3.5	6.2	5.32	178.6 / 3
Maryland	2,949	2.82	99.9 / 32	12.6	8.3	1.85	65.5 / 41
Massachusetts	3,922	2.87	101.7 / 25	16.8	32.1	5.50	191.4 / 2
Michigan	6,333	2.96	104.7 / 13	27.1	14.9	1.63	55.1 / 44
Minnesota	2,456	2.49	88.1 / 48	10.5	8.8	2.10	84.2 / 25
Mississippi	1,744	2.84	100.4 / 31	7.5	9.0	3.44	121.3 / 11
Missouri	3,430	2.89	102.3 / 22	14.7	11.8	2.34	80.8 / 29
Montana	591	3.09	109.1 / 6	2.5	2.0	2.39	77.6 / 33
Nebraska	1,098	2.94	103.8 / 16	4.7	2.7	1.68	57.3 / 43
Nevada	708	3.14	111.1 / 3	3.0	3.1	3.23	102.9 / 16
New Hampshire	763	3.17	112.3 / 2	3.3	4.5	4.37	137.7 / 9
New Jersey	5,904	3.31	117.1 / 1	25.2	24.7	3.24	97.8 / 20
New Mexico	1,024	2.96	104.7 / 14	4.4	3.5	2.38	80.4 / 30
New York	9,947	2.39	84.6 / 51	42.5	63.3	3.56	148.8 / 7
North Carolina	4,244	2.86	101.3 / 27	18.1	28.8	4.55	158.9 / 5
North Dakota	438	2.76	97.6 / 38	1.9	1.3	1.95	70.7 / 37
Ohio	7,387	2.94	103.8 / 15	31.6	11.7	1.08	37.0 / 47
Oklahoma	2,138	2.76	97.8 / 36	9.1	9.0	2.72	98.2 / 19
Oregon	1,944	3.08	108.9 / 7	8.3	11.8	4.37	141.9 / 8
Pennsylvania	7,691	2.76	97.8 / 35	32.9	43.0	3.62	130.9 / 10
Rhode Island	627	2.75	97.3 / 39	2.7	0.0	0.00	0.0 / Z
South Carolina	2,169	2.74	97.0 / 41	9.3	7.4	2.18	79.6 / 31
South Dakota	485	2.93	103.5 / 17	2.1	1.6	2.23	76.1 / 34
Tennessee	3,107	2.76	97.8 / 37	13.3	9.9	2.07	74.8 / 35
Texas	11,129	2.85	100.8 / 30	47.6	51.2	3.07	107.6 / 15
Utah	971	2.49	88.1 / 47	4.1	4.8	2.86	114.9 / 13
Vermont	397	3.14	110.9 / 4	1.7	1.6	2.92	93.2 / 22
Virginia	3,938	2.91	102.9 / 20	16.8	16.8	2.89	99.6 / 18
Washington	3,029	2.90	102.6 / 21	12.9	15.1	3.38	116.6 / 12
West Virginia	1,298	2.89	102.2 / 23	5.5	0.0	0.00	0.0 / Z
Wisconsin	3,229	2.88	102.0 / 24	13.8	13.0	2.71	94.0 / 21
Wyoming	326	2.75	97.2 / 40	1.4	0.8	1.51	54.8 / 45
U.S. Total	159,487	\$2.83	100.0	\$681.6	\$681.6	\$2.83	100.0

Note: All per capita amounts are in dollars; total amounts are in millions of dollars.

Representative Rate = \$4.27 per license.

*Tax base is the number of motor vehicle operators licenses in thousands.

Z = Zero revenue reported.

Source: Price Waterhouse

Table 2-17
License Taxes: Corporations – 1986

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama	40,607	\$7.97	62.6 / 49	\$32.3	\$74.6	\$18.41	230.9 / 8
Alaska	8,879	13.23	104.0 / 20	7.1	0.9	1.77	13.4 / 32
Arizona	55,817	13.39	105.2 / 17	44.4	3.7	1.11	8.3 / 38
Arkansas	29,637	9.94	78.1 / 43	23.6	4.0	1.69	17.0 / 28
California	404,594	11.93	93.8 / 27	322.0	7.9	0.29	2.4 / 49
Colorado	68,747	16.75	131.6 / 6	54.7	2.4	0.74	4.4 / 47
Connecticut	62,355	15.56	122.3 / 10	49.6	8.2	2.58	16.6 / 30
Delaware	14,601	18.36	144.2 / 3	11.6	132.8	209.82	1,143.1 / 1
DC (Washington)	10,979	13.96	109.7 / 14	8.7	3.1	5.01	35.9 / 20
Florida	299,902	20.44	160.6 / 1	238.7	19.4	1.66	8.1 / 39
Georgia	87,148	11.36	89.3 / 33	69.4	17.5	2.87	25.3 / 24
Hawaii	21,144	15.84	124.5 / 9	16.8	1.0	0.93	5.9 / 45
Idaho	14,201	11.27	88.5 / 34	11.3	0.2	0.18	1.6 / 50
Illinois	172,450	11.88	93.3 / 29	137.2	60.7	5.25	44.2 / 18
Indiana	73,803	10.67	83.8 / 39	58.7	4.9	0.90	8.4 / 37
Iowa	42,767	11.94	93.8 / 26	34.0	18.4	6.44	53.9 / 16
Kansas	37,691	12.19	95.8 / 24	30.0	10.3	4.19	34.4 / 21
Kentucky	42,830	9.14	71.8 / 47	34.1	42.6	11.42	125.0 / 10
Louisiana	75,019	13.26	104.2 / 19	59.7	233.3	51.84	390.9 / 4
Maine	17,284	11.72	92.1 / 31	13.8	0.9	0.73	6.3 / 44
Maryland	74,793	13.34	104.8 / 18	59.5	4.0	0.90	6.8 / 41
Massachusetts	107,867	14.72	115.7 / 11	85.8	11.8	2.02	13.7 / 31
Michigan	129,281	11.25	88.4 / 35	102.9	87.8	9.61	85.4 / 11
Minnesota	66,575	12.57	98.8 / 22	53.0	2.1	0.50	4.0 / 48
Mississippi	26,053	7.90	62.1 / 51	20.7	51.8	19.73	249.8 / 7
Missouri	73,891	11.61	91.2 / 32	58.8	44.5	8.79	75.7 / 13
Montana	15,134	14.70	115.5 / 12	12.0	0.8	0.98	6.7 / 42
Nebraska	27,983	13.94	109.5 / 15	22.3	4.5	2.82	20.2 / 27
Nevada	19,212	15.88	124.8 / 8	15.3	3.6	3.71	23.4 / 25
New Hampshire	17,831	13.82	108.6 / 16	14.2	4.2	4.11	29.7 / 23
New Jersey	188,165	19.65	154.4 / 2	149.7	111.4	14.61	74.4 / 14
New Mexico	18,540	9.98	78.4 / 42	14.8	7.2	4.84	48.6 / 17
New York	398,191	17.83	140.1 / 4	316.9	18.5	1.04	5.8 / 46
North Carolina	84,162	10.58	83.1 / 40	67.0	95.5	15.08	142.6 / 9
North Dakota	9,348	10.96	86.1 / 38	7.4	0.6	0.95	8.7 / 36
Ohio	133,142	9.85	77.4 / 45	106.0	332.5	30.93	313.9 / 6
Oklahoma	53,136	12.79	100.5 / 21	42.3	32.9	9.96	77.9 / 12
Oregon	42,551	12.55	98.6 / 23	33.9	3.6	1.35	10.7 / 34
Pennsylvania	137,574	9.21	72.4 / 46	109.5	474.0	39.87	432.9 / 3
Rhode Island	20,658	16.86	132.5 / 5	16.4	2.7	2.82	16.7 / 29
South Carolina	42,138	9.93	78.0 / 44	33.5	21.1	6.25	62.9 / 15
South Dakota	9,069	10.19	80.1 / 41	7.2	0.8	1.06	10.4 / 35
Tennessee	49,376	8.18	64.3 / 48	39.3	147.8	30.78	376.2 / 5
Texas	250,093	11.93	93.7 / 28	199.0	924.3	55.41	464.4 / 2
Utah	24,536	11.73	92.1 / 30	19.5	0.0	0.00	0.0 / Z
Vermont	11,359	16.71	131.3 / 7	9.0	0.6	1.06	6.3 / 43
Virginia	81,727	11.24	88.3 / 36	65.0	15.0	2.59	23.0 / 26
Washington	67,647	12.06	94.8 / 25	53.8	6.1	1.36	11.3 / 33
West Virginia	19,100	7.92	62.2 / 50	15.2	4.6	2.37	30.0 / 22
Wisconsin	66,497	11.06	86.9 / 37	52.9	4.1	0.86	7.8 / 40
Wyoming	9,251	14.52	114.1 / 13	7.4	2.7	5.32	36.6 / 19
U.S. Total	3,855,335	\$12.73	100.0	\$3,068.0	\$3,068.0	\$12.73	100.0

Note: All per capita amounts are in dollars; total amounts are in millions of dollars.

Representative Rate = \$795.77 per corporation.

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

Z = Zero revenue reported.

Source: Price Waterhouse

Table 2-18

License Taxes: Hunting and Fishing — 1986

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama	966	\$2.35	90.0 / 33	\$9.5	\$10.6	\$2.62	111.4 / 17
Alaska	526	9.70	371.5 / 5	5.2	11.2	20.89	215.3 / 3
Arizona	1,042	3.09	118.5 / 23	10.3	11.1	3.35	108.3 / 20
Arkansas	1,270	5.28	202.1 / 10	12.5	12.9	5.44	103.1 / 24
California	4,134	1.51	57.8 / 41	40.7	54.5	2.02	133.8 / 8
Colorado	1,303	3.93	150.5 / 19	12.8	30.6	9.36	238.2 / 2
Connecticut	343	1.06	40.5 / 45	3.4	2.5	0.78	73.5 / 42
Delaware	67	1.04	39.8 / 46	0.7	0.7	1.16	111.5 / 16
DC (Washington)	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
Florida	1,396	1.18	45.1 / 44	13.8	10.1	0.86	73.1 / 43
Georgia	1,865	3.01	115.3 / 25	18.4	11.8	1.93	64.0 / 46
Hawaii	21	0.19	7.5 / 50	0.2	0.2	0.19	96.7 / 26
Idaho	1,034	10.16	388.9 / 4	10.2	11.7	11.65	114.7 / 13
Illinois	1,498	1.28	48.9 / 43	14.8	13.2	1.14	89.1 / 33
Indiana	1,216	2.18	83.4 / 36	12.0	8.0	1.46	66.8 / 45
Iowa	1,138	3.93	150.6 / 18	11.2	10.1	3.56	90.5 / 31
Kansas	584	2.34	89.6 / 34	5.8	9.4	3.82	163.2 / 6
Kentucky	1,218	3.22	123.3 / 22	12.0	9.3	2.49	77.5 / 38
Louisiana	1,298	2.84	108.8 / 31	12.8	6.2	1.38	48.5 / 50
Maine	513	4.31	164.9 / 15	5.1	9.0	7.70	178.8 / 5
Maryland	862	1.90	72.9 / 38	8.5	7.1	1.60	83.9 / 36
Massachusetts	451	0.76	29.2 / 48	4.4	4.1	0.70	91.4 / 30
Michigan	2,842	3.06	117.3 / 24	28.0	21.8	2.39	77.9 / 37
Minnesota	2,186	5.11	195.7 / 12	21.5	22.5	5.35	104.6 / 22
Mississippi	766	2.88	110.1 / 28	7.5	7.2	2.73	94.9 / 28
Missouri	2,625	5.11	195.5 / 13	25.9	13.4	2.64	51.6 / 49
Montana	1,572	18.92	724.2 / 1	15.5	16.1	19.63	103.8 / 23
Nebraska	650	4.01	153.5 / 16	6.4	7.1	4.45	111.0 / 18
Nevada	377	3.86	147.8 / 21	3.7	4.2	4.31	111.7 / 15
New Hampshire	308	2.96	113.2 / 26	3.0	3.9	3.84	129.8 / 9
New Jersey	655	0.85	32.4 / 47	6.5	7.5	0.99	116.6 / 12
New Mexico	429	2.86	109.3 / 29	4.2	8.3	5.59	195.8 / 4
New York	2,413	1.34	51.2 / 42	23.8	21.4	1.20	90.0 / 32
North Carolina	995	1.55	59.3 / 40	9.8	10.8	1.70	109.8 / 19
North Dakota	593	8.61	329.5 / 6	5.8	3.1	4.56	53.0 / 48
Ohio	2,000	1.83	70.2 / 39	19.7	15.2	1.41	77.1 / 39
Oklahoma	956	2.85	109.2 / 30	9.4	9.9	2.99	104.9 / 21
Oregon	2,117	7.74	296.2 / 7	20.9	17.5	6.49	83.9 / 35
Pennsylvania	3,263	2.70	103.6 / 32	32.2	36.0	3.03	112.0 / 14
Rhode Island	59	0.59	22.8 / 49	0.6	0.4	0.44	74.2 / 41
South Carolina	762	2.22	85.2 / 35	7.5	7.2	2.14	96.0 / 27
South Dakota	806	11.22	429.6 / 3	7.9	7.5	10.59	94.4 / 29
Tennessee	1,889	3.88	148.4 / 20	18.6	10.7	2.23	57.5 / 47
Texas	3,588	2.12	81.2 / 37	35.4	30.8	1.84	87.0 / 34
Utah	740	4.38	167.6 / 14	7.3	11.5	6.92	157.9 / 7
Vermont	281	5.12	195.9 / 11	2.8	3.4	6.19	121.0 / 11
Virginia	1,716	2.92	111.9 / 27	16.9	11.4	1.97	67.4 / 44
Washington	1,789	3.95	151.3 / 17	17.6	22.7	5.09	128.9 / 10
West Virginia	1,029	5.28	202.3 / 9	10.1	7.6	3.98	75.3 / 40
Wisconsin	3,157	6.50	248.9 / 8	31.1	30.6	6.39	98.3 / 25
Wyoming	580	11.27	431.4 / 2	5.7	15.8	31.13	276.3 / 1
U.S. Total	63,887	\$2.61	100.0	\$629.7	\$629.7	\$2.61	100.0

Note: All per capita amounts are in dollars; total amounts are in millions of dollars.

Representative Rate = \$9.86 per license.

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

B = Base is zero.

Z = Zero revenue reported.

Source: Price Waterhouse

Table 2-19

License Taxes: Alcoholic Beverage Sales – 1986

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama	2,649	\$0.56	55.4 / 42	\$2.3	\$1.4	\$0.35	63.6 / 31
Alaska	1,804	2.87	286.4 / 1	1.5	1.7	3.19	111.1 / 21
Arizona	4,471	1.15	114.3 / 26	3.8	2.3	0.69	60.5 / 33
Arkansas	1,339	0.48	47.9 / 45	1.1	1.0	0.41	84.4 / 26
California	26,746	0.84	84.0 / 31	22.7	30.7	1.14	135.0 / 15
Colorado	5,855	1.52	151.9 / 15	5.0	2.4	0.73	48.2 / 36
Connecticut	5,804	1.55	154.3 / 12	4.9	6.0	1.88	121.6 / 18
Delaware	928	1.25	124.3 / 23	0.8	0.5	0.86	69.1 / 30
DC (Washington)	966	1.31	130.8 / 21	0.8	2.0	3.18	242.4 / 4
Florida	8,423	0.61	61.2 / 39	7.2	17.2	1.48	240.8 / 5
Georgia	3,901	0.54	54.2 / 43	3.3	1.7	0.28	51.5 / 34
Hawaii	1,977	1.58	157.8 / 10	1.7	0.0	0.00	0.0 / Z
Idaho	957	0.81	80.9 / 33	0.8	1.0	0.98	121.0 / 19
Illinois	20,915	1.54	153.5 / 13	17.8	1.8	0.16	10.1 / 46
Indiana	6,145	0.95	94.7 / 30	5.2	9.2	1.67	175.9 / 9
Iowa	4,731	1.41	140.7 / 16	4.0	5.1	1.78	126.1 / 17
Kansas	2,403	0.83	82.8 / 32	2.0	1.3	0.51	61.9 / 32
Kentucky	2,365	0.54	53.8 / 44	2.0	1.9	0.52	95.6 / 25
Louisiana	10,434	1.97	196.5 / 5	8.9	2.1	0.47	23.8 / 39
Maine	1,460	1.06	105.4 / 27	1.2	1.8	1.50	141.7 / 14
Maryland	4,999	0.95	95.0 / 29	4.2	0.3	0.08	7.9 / 47
Massachusetts	7,953	1.16	115.6 / 25	6.8	0.8	0.13	11.1 / 44
Michigan	13,415	1.25	124.4 / 22	11.4	19.6	2.14	171.6 / 10
Minnesota	3,055	0.62	61.5 / 37	2.6	0.5	0.13	20.8 / 40
Mississippi	1,269	0.41	41.0 / 46	1.1	1.3	0.48	117.0 / 20
Missouri	8,368	1.40	140.0 / 17	7.1	2.4	0.47	33.2 / 38
Montana	1,829	1.90	189.3 / 7	1.6	1.5	1.82	95.6 / 24
Nebraska	3,049	1.62	161.8 / 9	2.6	0.3	0.17	10.2 / 45
Nevada	2,310	2.04	203.4 / 4	2.0	0.0	0.03	1.4 / 49
New Hampshire	1,677	1.39	138.4 / 19	1.4	2.2	2.10	151.2 / 13
New Jersey	11,066	1.23	123.1 / 24	9.4	3.6	0.47	37.8 / 37
New Mexico	1,349	0.78	77.3 / 35	1.1	0.8	0.57	74.0 / 28
New York	27,770	1.33	132.5 / 20	23.6	31.0	1.74	131.3 / 16
North Carolina	1,684	0.23	22.6 / 50	1.4	2.4	0.38	169.3 / 11
North Dakota	1,740	2.18	217.3 / 3	1.5	0.3	0.37	17.0 / 42
Ohio	12,147	0.96	95.8 / 28	10.3	17.4	1.62	168.3 / 12
Oklahoma	857	0.22	22.0 / 51	0.7	4.7	1.43	647.1 / 1
Oregon	1,825	0.57	57.3 / 41	1.6	1.6	0.59	103.2 / 22
Pennsylvania	19,590	1.40	139.7 / 18	16.7	11.5	0.97	69.3 / 29
Rhode Island	1,753	1.53	152.4 / 14	1.5	0.2	0.18	12.1 / 43
South Carolina	3,103	0.78	77.9 / 34	2.6	5.4	1.60	204.7 / 8
South Dakota	1,482	1.78	177.5 / 8	1.3	0.2	0.31	17.3 / 41
Tennessee	1,625	0.29	28.7 / 48	1.4	1.3	0.28	96.1 / 23
Texas	12,050	0.61	61.2 / 38	10.2	24.0	1.44	234.7 / 6
Utah	461	0.24	23.5 / 49	0.4	0.3	0.19	78.9 / 27
Vermont	1,233	1.94	193.2 / 6	1.0	0.5	0.97	50.3 / 35
Virginia	2,135	0.31	31.3 / 47	1.8	3.8	0.66	210.9 / 7
Washington	3,051	0.58	58.0 / 40	2.6	6.6	1.47	252.9 / 3
West Virginia	1,481	0.66	65.4 / 36	1.3	5.9	3.10	472.3 / 2
Wisconsin	14,830	2.63	262.8 / 2	12.6	0.2	0.05	1.9 / 48
Wyoming	928	1.56	155.2 / 11	0.8	0.0	0.00	0.0 / Z
U.S. Total	284,357	\$1.00	100.0	\$241.7	\$241.7	\$1.00	100.0

Note: All per capita amounts are in dollars; total amounts are in millions of dollars.

Representative Rate = \$850.02 per license.

*Tax base is the number of licenses for the sale of distilled spirits for 1985 (1986 unavailable).

Z = Zero revenue reported.

Source: Price Waterhouse

Table 2-20

License Taxes: Motor Vehicle Registrations, Total—1986

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama		\$41.82	122.3 / 12	\$169.5	\$114.4	\$28.23	67.5 / 42
Alaska		35.55	103.9 / 29	19.0	21.9	40.98	115.3 / 21
Arizona		35.61	104.1 / 28	118.1	171.3	51.65	145.1 / 9
Arkansas		31.65	92.5 / 40	75.1	70.2	29.61	93.6 / 29
California		33.99	99.3 / 34	917.0	651.9	24.16	71.1 / 40
Colorado		41.44	121.1 / 13	135.4	86.6	26.50	63.9 / 45
Connecticut		31.27	91.4 / 41	99.7	135.6	42.52	136.0 / 11
Delaware		34.83	101.8 / 30	22.0	40.6	64.06	183.9 / 2
DC (Washington)		17.19	50.3 / 51	10.8	18.0	28.82	167.7 / 4
Florida		40.15	117.4 / 16	468.7	368.6	31.57	78.6 / 36
Georgia		39.01	114.0 / 17	238.1	71.2	11.66	29.9 / 51
Hawaii		27.16	79.4 / 49	28.8	35.2	33.14	122.0 / 17
Idaho		44.87	131.2 / 9	45.0	32.3	32.22	71.8 / 38
Illinois		28.85	84.3 / 44	333.4	651.0	56.35	195.3 / 1
Indiana		36.41	106.4 / 23	200.4	101.8	18.50	50.8 / 48
Iowa		45.71	133.6 / 7	130.3	175.1	61.41	134.3 / 12
Kansas		45.11	131.9 / 8	111.0	76.8	31.19	69.2 / 41
Kentucky		36.56	106.9 / 22	136.3	109.1	29.27	80.1 / 35
Louisiana		33.00	96.5 / 37	148.5	70.4	15.64	47.4 / 49
Maine		35.82	104.7 / 26	42.1	43.5	37.04	103.4 / 24
Maryland		33.53	98.0 / 36	149.6	98.0	21.97	65.5 / 44
Massachusetts		27.76	81.1 / 47	161.9	121.1	20.77	74.8 / 37
Michigan		34.05	99.5 / 33	311.4	329.9	36.08	105.9 / 23
Minnesota		34.24	100.1 / 32	144.3	252.9	60.01	175.3 / 3
Mississippi		31.72	92.7 / 39	83.3	55.6	21.17	66.7 / 43
Missouri		35.85	104.8 / 25	181.6	184.8	36.48	101.7 / 25
Montana		42.73	124.9 / 10	35.0	43.7	53.39	124.9 / 14
Nebraska		41.43	121.1 / 14	66.2	56.1	35.12	84.8 / 33
Nevada		38.59	112.8 / 18	37.2	45.9	47.70	123.6 / 15
New Hampshire		45.91	134.2 / 6	47.1	39.1	38.03	82.8 / 34
New Jersey		27.50	80.4 / 48	209.6	308.7	40.51	147.3 / 8
New Mexico		47.47	138.8 / 4	70.2	33.3	22.49	47.4 / 50
New York		22.50	65.8 / 50	399.8	478.0	26.90	119.6 / 18
North Carolina		36.17	105.7 / 24	229.0	198.9	31.42	86.9 / 32
North Dakota		52.70	154.1 / 1	35.8	31.1	45.87	87.0 / 31
Ohio		33.77	98.7 / 35	363.1	361.6	33.63	99.6 / 26
Oklahoma		46.06	134.6 / 5	152.2	237.6	71.90	156.1 / 6
Oregon		41.17	120.4 / 15	111.1	159.6	59.16	143.7 / 10
Pennsylvania		28.19	82.4 / 46	335.1	395.9	33.30	118.1 / 19
Rhode Island		28.23	82.5 / 45	27.5	25.8	26.48	93.8 / 28
South Carolina		32.37	94.6 / 38	109.3	64.4	19.06	58.9 / 46
South Dakota		50.27	146.9 / 2	35.6	34.4	48.60	96.7 / 27
Tennessee		37.61	109.9 / 19	180.6	159.2	33.15	88.1 / 30
Texas		37.23	108.8 / 20	621.0	765.9	45.91	123.3 / 16
Utah		34.26	100.1 / 31	57.0	31.8	19.09	55.7 / 47
Vermont		36.87	107.8 / 21	19.9	30.7	56.73	153.9 / 7
Virginia		35.81	104.7 / 27	207.2	263.3	45.49	127.0 / 13
Washington		42.43	124.0 / 11	189.4	134.9	30.24	71.3 / 39
West Virginia		29.44	86.1 / 43	56.5	65.7	34.22	116.2 / 20
Wisconsin		30.45	89.0 / 42	145.7	155.3	32.46	106.6 / 22
Wyoming		47.96	140.2 / 3	24.3	38.0	74.96	156.3 / 5
U.S. Total		\$34.21	100.0	\$8,246.8	\$8,246.8	\$34.21	100.0

Note: All per capita amounts are in dollars; total amounts are in millions of dollars.

*No combined tax base can be reported; see tables for automobile and truck registrations.

Source: Price Waterhouse

Table 2-21

License Taxes: Motor Vehicle Registrations, Automobile – 1986

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama	2,509	\$22.91	111.1 / 8	\$92.8	\$66.8	\$16.48	72.0 / 38
Alaska	224	15.54	75.3 / 49	8.3	11.8	22.09	142.2 / 11
Arizona	1,634	18.22	88.4 / 42	60.4	77.0	23.22	127.5 / 12
Arkansas	923	14.39	69.8 / 51	34.1	35.0	14.76	102.5 / 22
California	15,221	20.87	101.2 / 24	563.2	456.4	16.91	81.0 / 32
Colorado	2,007	22.73	110.2 / 11	74.3	48.5	14.84	65.3 / 43
Connecticut	2,392	27.76	134.6 / 2	88.5	109.7	34.40	123.9 / 14
Delaware	374	21.86	106.0 / 14	13.8	23.9	37.76	172.7 / 5
DC (Washington)	269	15.88	77.0 / 47	9.9	16.5	26.29	165.6 / 6
Florida	8,187	25.95	125.8 / 3	302.9	242.1	20.73	79.9 / 33
Georgia	3,494	21.18	102.7 / 19	129.3	34.9	5.72	27.0 / 50
Hawaii	598	20.84	101.0 / 25	22.1	26.4	24.85	119.3 / 18
Idaho	531	19.58	95.0 / 32	19.6	16.4	16.35	83.5 / 31
Illinois	5,992	19.19	93.0 / 36	221.7	405.2	35.08	182.8 / 3
Indiana	3,099	20.83	101.0 / 26	114.7	31.0	5.63	27.0 / 49
Iowa	1,886	24.47	118.7 / 4	69.8	104.5	36.64	149.7 / 8
Kansas	1,489	22.39	108.5 / 12	55.1	28.0	11.39	50.9 / 46
Kentucky	1,789	17.76	86.1 / 44	66.2	48.5	13.01	73.2 / 37
Louisiana	1,916	15.75	76.4 / 48	70.9	18.2	4.04	25.7 / 51
Maine	641	20.21	98.0 / 29	23.7	22.6	19.21	95.1 / 25
Maryland	2,763	22.91	111.1 / 9	102.2	67.7	15.17	66.2 / 42
Massachusetts	3,337	21.17	102.6 / 20	123.5	60.0	10.28	48.6 / 48
Michigan	5,381	21.77	105.6 / 15	199.1	216.3	23.65	108.6 / 21
Minnesota	2,383	20.92	101.4 / 22	88.2	182.8	43.37	207.3 / 2
Mississippi	1,342	18.92	91.7 / 38	49.7	28.7	10.95	57.9 / 44
Missouri	2,680	19.57	94.9 / 33	99.2	98.5	19.44	99.3 / 24
Montana	428	19.35	93.8 / 35	15.8	11.9	14.54	75.1 / 36
Nebraska	845	19.56	94.9 / 34	31.3	21.5	13.46	68.8 / 40
Nevada	547	21.01	101.9 / 21	20.2	32.0	33.21	158.1 / 7
New Hampshire	891	32.09	155.6 / 1	33.0	26.1	25.45	79.3 / 34
New Jersey	4,720	22.92	111.1 / 7	174.6	212.7	27.92	121.8 / 16
New Mexico	818	20.47	99.2 / 28	30.3	21.6	14.58	71.2 / 39
New York	8,258	17.19	83.4 / 45	305.5	362.6	20.40	118.7 / 19
North Carolina	3,440	20.10	97.5 / 30	127.3	97.5	15.39	76.6 / 35
North Dakota	377	20.55	99.6 / 27	14.0	16.5	24.37	118.6 / 20
Ohio	6,694	23.04	111.7 / 6	247.7	219.6	20.43	88.7 / 27
Oklahoma	1,869	20.92	101.4 / 23	69.1	182.4	55.20	263.8 / 1
Oregon	1,612	22.11	107.2 / 13	59.6	74.6	27.66	125.1 / 13
Pennsylvania	6,055	18.84	91.4 / 39	224.0	227.2	19.11	101.4 / 23
Rhode Island	529	20.08	97.4 / 31	19.6	16.6	17.07	85.0 / 30
South Carolina	1,729	18.94	91.8 / 37	64.0	33.9	10.04	53.0 / 45
South Dakota	407	21.25	103.0 / 18	15.0	13.1	18.47	86.9 / 29
Tennessee	3,082	23.75	115.1 / 5	114.0	75.8	15.79	66.5 / 41
Texas	8,364	18.55	89.9 / 40	309.5	443.7	26.60	143.4 / 9
Utah	742	16.48	79.9 / 46	27.4	13.8	8.31	50.4 / 47
Vermont	312	21.32	103.4 / 17	11.5	16.5	30.57	143.3 / 10
Virginia	3,583	22.91	111.1 / 10	132.6	159.0	27.48	120.0 / 17
Washington	2,595	21.51	104.3 / 16	96.0	86.4	19.36	90.0 / 26
West Virginia	793	15.28	74.1 / 50	29.3	36.1	18.82	123.2 / 15
Wisconsin	2,386	18.45	89.5 / 41	88.3	77.3	16.15	87.5 / 28
Wyoming	247	18.03	87.4 / 43	9.1	16.1	31.79	176.3 / 4
U.S. Total	134,381	\$20.62	100.0	\$4,972.1	\$4,972.1	\$20.62	100.0

Note: All per capita amounts are in dollars; total amounts are in millions of dollars.

Representative Rate = \$37.00 per registration.

*Tax base is automobile registrations in thousands.

Source: Price Waterhouse

Table 2-22

License Taxes: Motor Vehicle Registrations, Trucks—1986

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama	904	\$18.92	139.3 / 14	\$76.7	\$47.6	\$11.75	62.1 / 46
Alaska	126	20.01	147.3 / 12	10.7	10.1	18.89	94.4 / 30
Arizona	680	17.38	128.0 / 21	57.7	94.3	28.42	163.5 / 9
Arkansas	483	17.25	127.0 / 22	40.9	35.2	14.85	86.1 / 34
California	4,171	13.11	96.5 / 35	353.8	195.5	7.25	55.3 / 48
Colorado	720	18.70	137.7 / 16	61.1	38.1	11.66	62.3 / 45
Connecticut	132	3.51	25.8 / 50	11.2	25.9	8.12	231.3 / 2
Delaware	97	12.97	95.5 / 36	8.2	16.7	26.31	202.9 / 4
DC (Washington)	10	1.31	9.6 / 51	0.8	1.6	2.53	193.2 / 5
Florida	1,955	14.20	104.6 / 29	165.8	126.6	10.84	76.3 / 38
Georgia	1,283	17.83	131.3 / 18	108.8	36.3	5.95	33.4 / 50
Hawaii	79	6.32	46.6 / 47	6.7	8.8	8.29	131.0 / 15
Idaho	299	25.28	186.1 / 5	25.4	15.9	15.88	62.8 / 44
Illinois	1,316	9.67	71.2 / 43	111.7	245.8	21.27	220.1 / 3
Indiana	1,011	15.58	114.7 / 27	85.7	70.8	12.87	82.6 / 35
Iowa	714	21.24	156.4 / 10	60.6	70.6	24.77	116.6 / 20
Kansas	659	22.72	167.3 / 8	55.9	48.7	19.81	87.2 / 32
Kentucky	826	18.80	138.4 / 15	70.1	60.6	16.26	86.5 / 33
Louisiana	915	17.25	127.0 / 23	77.6	52.2	11.59	67.2 / 39
Maine	216	15.61	114.9 / 26	18.3	20.9	17.83	114.2 / 22
Maryland	559	10.62	78.2 / 42	47.4	30.3	6.80	64.0 / 43
Massachusetts	453	6.59	48.5 / 46	38.4	61.1	10.48	159.1 / 10
Michigan	1,324	12.28	90.4 / 39	112.3	113.7	12.43	101.2 / 27
Minnesota	662	13.32	98.0 / 34	56.1	70.1	16.64	125.0 / 17
Mississippi	396	12.80	94.3 / 38	33.6	26.8	10.22	79.8 / 37
Missouri	972	16.28	119.8 / 24	82.5	86.3	17.03	104.6 / 24
Montana	226	23.39	172.2 / 7	19.2	31.8	38.85	166.2 / 7
Nebraska	412	21.87	161.0 / 9	34.9	34.6	21.66	99.0 / 29
Nevada	200	17.58	129.4 / 20	16.9	14.0	14.49	82.4 / 36
New Hampshire	167	13.82	101.7 / 32	14.2	12.9	12.58	91.0 / 31
New Jersey	412	4.59	33.8 / 49	34.9	95.9	12.59	274.5 / 1
New Mexico	471	27.01	198.8 / 4	39.9	11.7	7.91	29.3 / 51
New York	1,111	5.30	39.0 / 48	94.2	115.4	6.49	122.4 / 19
North Carolina	1,199	16.06	118.2 / 25	101.7	101.5	16.03	99.8 / 28
North Dakota	257	32.15	236.7 / 1	21.8	14.6	21.50	66.9 / 41
Ohio	1,360	10.73	79.0 / 41	115.4	142.0	13.21	123.1 / 18
Oklahoma	979	25.14	185.1 / 6	83.1	55.2	16.71	66.5 / 42
Oregon	606	19.06	140.3 / 13	51.4	85.0	31.50	165.2 / 8
Pennsylvania	1,310	9.34	68.8 / 44	111.1	168.6	14.18	151.8 / 11
Rhode Island	94	8.16	60.0 / 45	8.0	9.2	9.41	115.3 / 21
South Carolina	535	13.43	98.9 / 33	45.4	30.5	9.02	67.1 / 40
South Dakota	242	29.02	213.6 / 3	20.5	21.3	30.13	103.8 / 25
Tennessee	785	13.86	102.0 / 31	66.6	83.4	17.36	125.2 / 16
Texas	3,673	18.68	137.5 / 17	311.6	322.2	19.32	103.4 / 26
Utah	349	17.77	130.8 / 19	29.6	17.9	10.78	60.7 / 47
Vermont	99	15.54	114.4 / 28	8.4	14.2	26.16	168.3 / 6
Virginia	880	12.90	95.0 / 37	74.7	104.2	18.01	139.6 / 13
Washington	1,101	20.92	154.0 / 11	93.4	48.5	10.88	52.0 / 49
West Virginia	320	14.16	104.2 / 30	27.2	29.6	15.40	108.8 / 23
Wisconsin	677	12.00	88.3 / 40	57.4	78.0	16.30	135.9 / 14
Wyoming	179	29.93	220.3 / 2	15.2	21.9	43.17	144.3 / 12
U.S. Total	38,606	\$13.58	100.0	\$3,274.8	\$3,274.8	\$13.58	100.0

Note: All per capita amounts are in dollars; total amounts are in millions of dollars.

Representative Rate = \$84.82 per registration.

*Tax base is truck registrations in thousands.

Source: Price Waterhouse

Table 2-23
Personal Income Taxes—1986

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama	\$4,753	\$204.72	66.3 / 42	\$829.7	\$801.1	\$197.67	96.6 / 28
Alaska	1,202	392.80	127.2 / 7	209.8	0.6	1.04	0.3 / 45
Arizona	5,118	269.33	87.2 / 26	893.4	702.0	211.64	78.6 / 35
Arkansas	2,413	177.58	57.5 / 48	421.2	509.9	214.95	121.0 / 19
California	54,640	353.52	114.5 / 11	9,538.3	11,368.1	421.34	119.2 / 20
Colorado	5,695	304.32	98.6 / 18	994.2	955.9	292.60	96.2 / 30
Connecticut	9,176	502.31	162.7 / 1	1,601.9	300.7	94.29	18.8 / 42
Delaware	1,332	367.35	119.0 / 8	232.5	412.0	650.89	177.2 / 1
DC (Washington)	1,620	451.71	146.3 / 2	282.8	444.8	710.58	157.3 / 6
Florida	21,993	328.85	106.5 / 15	3,839.3	0.0	0.00	0.0 / Z
Georgia	9,631	275.44	89.2 / 24	1,681.3	1,945.2	318.67	115.7 / 24
Hawaii	1,720	282.74	91.6 / 22	300.3	467.8	440.48	155.8 / 7
Idaho	1,003	174.59	56.6 / 49	175.1	256.0	255.21	146.2 / 9
Illinois	22,143	334.58	108.4 / 13	3,865.4	2,645.4	228.98	68.4 / 37
Indiana	8,163	258.89	83.9 / 30	1,425.0	1,441.1	261.82	101.1 / 27
Iowa	3,608	220.95	71.6 / 37	629.9	864.5	303.23	137.2 / 13
Kansas	3,731	264.67	85.7 / 28	651.4	582.2	236.55	89.4 / 33
Kentucky	4,384	205.28	66.5 / 41	765.3	1,035.2	277.67	135.3 / 15
Louisiana	5,117	198.47	64.3 / 43	893.3	457.7	101.68	51.2 / 40
Maine	1,643	244.35	79.2 / 33	286.9	337.1	287.16	117.5 / 21
Maryland	10,234	400.30	129.7 / 6	1,786.5	2,824.8	632.94	158.1 / 5
Massachusetts	14,191	424.77	137.6 / 5	2,477.2	3,617.3	620.25	146.0 / 10
Michigan	17,574	335.47	108.7 / 12	3,067.9	3,598.7	393.51	117.3 / 22
Minnesota	7,536	312.20	101.1 / 17	1,315.6	1,948.6	462.41	148.1 / 8
Mississippi	2,221	147.67	47.8 / 51	387.6	272.6	103.85	70.3 / 36
Missouri	8,488	292.50	94.8 / 19	1,481.8	1,280.6	252.77	86.4 / 34
Montana	851	181.39	58.8 / 47	148.6	172.2	210.28	115.9 / 23
Nebraska	2,193	239.59	77.6 / 34	382.9	351.8	220.17	91.9 / 32
Nevada	1,986	360.09	116.7 / 10	346.8	0.0	0.00	0.0 / Z
New Hampshire	2,149	365.28	118.3 / 9	375.1	25.2	24.49	6.7 / 43
New Jersey	18,825	431.27	139.7 / 4	3,286.3	2,052.6	269.37	62.5 / 38
New Mexico	1,654	195.25	63.3 / 44	288.8	102.6	69.39	35.5 / 41
New York	44,062	432.80	140.2 / 3	7,691.7	13,422.0	755.23	174.5 / 4
North Carolina	8,956	246.94	80.0 / 32	1,563.4	2,206.7	348.56	141.2 / 11
North Dakota	814	209.34	67.8 / 39	142.1	73.4	108.06	51.6 / 39
Ohio	17,348	281.66	91.2 / 23	3,028.4	4,145.6	385.57	136.9 / 14
Oklahoma	4,092	216.11	70.0 / 38	714.2	687.6	208.06	96.3 / 29
Oregon	3,916	253.38	82.1 / 31	683.6	1,193.8	442.46	174.6 / 3
Pennsylvania	19,629	288.21	93.4 / 21	3,426.6	4,149.2	348.99	121.1 / 18
Rhode Island	1,769	316.68	102.6 / 16	308.8	286.6	294.00	92.8 / 31
South Carolina	4,044	208.99	67.7 / 40	706.0	907.3	268.59	128.5 / 17
South Dakota	706	174.10	56.4 / 50	123.3	0.0	0.02	0.0 / 46
Tennessee	6,486	235.75	76.4 / 36	1,132.3	67.4	14.04	6.0 / 44
Texas	26,313	275.35	89.2 / 25	4,593.3	0.0	0.00	0.0 / 47
Utah	1,854	194.38	63.0 / 45	323.6	451.5	271.20	139.5 / 12
Vermont	803	259.20	84.0 / 29	140.2	160.5	296.69	114.5 / 25
Virginia	11,090	334.55	108.4 / 14	1,936.0	2,174.3	375.72	112.3 / 26
Washington	7,455	291.58	94.5 / 20	1,301.3	0.0	0.00	0.0 / Z
West Virginia	2,030	184.66	59.8 / 46	354.4	478.6	249.40	135.1 / 16
Wisconsin	7,255	264.68	85.7 / 27	1,266.5	2,239.1	467.93	176.8 / 2
Wyoming	687	236.49	76.6 / 35	119.9	0.0	0.00	0.0 / Z
U.S. Total	\$426,298	\$308.69	100.0	\$74,417.8	\$74,417.8	\$308.69	100.0

Note: All per capita amounts are in dollars; total amounts are in millions of dollars.

Representative Rate = 17.5%.

*Tax base is federal income tax liability adjusted for deductibility in millions of dollars.

Z = Zero revenue reported.

Source: Price Waterhouse

Table 2-24
Corporation Net Income Taxes – 1986

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama	\$2,626	\$66.40	80.4 / 32	\$269.1	\$156.7	\$38.67	58.2 / 41
Alaska	438	83.96	101.7 / 15	44.8	32.7	61.24	72.9 / 32
Arizona	2,033	62.80	76.1 / 41	208.3	170.8	51.50	82.0 / 23
Arkansas	1,496	64.63	78.3 / 37	153.3	113.2	47.73	73.8 / 31
California	23,315	88.56	107.3 / 11	2,389.4	3,833.3	142.07	160.4 / 5
Colorado	2,583	81.03	98.1 / 18	264.7	116.9	35.79	44.2 / 45
Connecticut	3,448	110.80	134.2 / 4	353.4	616.8	193.42	174.6 / 4
Delaware	760	123.06	149.0 / 1	77.9	88.9	140.48	114.2 / 10
DC (Washington)	713	116.71	141.3 / 2	73.1	151.1	241.44	206.9 / 1
Florida	7,319	64.24	77.8 / 38	750.0	573.9	49.16	76.5 / 27
Georgia	5,412	90.86	110.0 / 9	554.6	418.1	68.50	75.4 / 28
Hawaii	655	63.24	76.6 / 39	67.2	43.7	41.11	65.0 / 37
Idaho	596	60.88	73.7 / 44	61.1	42.7	42.52	69.9 / 33
Illinois	10,319	91.54	110.9 / 8	1,057.5	859.7	74.41	81.3 / 24
Indiana	4,370	81.36	98.5 / 16	447.8	183.6	33.35	41.0 / 46
Iowa	1,821	65.46	79.3 / 33	186.6	138.6	48.61	74.3 / 30
Kansas	1,891	78.75	95.4 / 23	193.8	156.3	63.53	80.7 / 26
Kentucky	2,240	61.57	74.6 / 43	229.5	233.5	62.64	101.7 / 13
Louisiana	2,868	65.30	79.1 / 34	293.9	263.8	58.61	89.8 / 19
Maine	834	72.83	88.2 / 29	85.5	51.9	44.18	60.7 / 39
Maryland	2,834	65.07	78.8 / 36	290.4	250.3	56.09	86.2 / 20
Massachusetts	5,225	91.81	111.2 / 7	535.4	1,068.0	183.13	199.5 / 2
Michigan	9,786	109.66	132.8 / 5	1,002.8	1,449.6	158.51	144.5 / 7
Minnesota	3,546	86.25	104.5 / 14	363.4	367.3	87.16	101.1 / 14
Mississippi	1,418	55.35	67.0 / 46	145.3	97.3	37.07	67.0 / 36
Missouri	4,392	88.84	107.6 / 10	450.1	174.2	34.39	38.7 / 47
Montana	412	51.52	62.4 / 49	42.2	58.6	71.53	138.9 / 8
Nebraska	1,074	68.84	83.4 / 30	110.0	54.6	34.14	49.6 / 44
Nevada	612	65.16	78.9 / 35	62.7	0.0	0.00	0.0 / Z
New Hampshire	815	81.29	98.4 / 17	83.5	111.3	108.39	133.3 / 9
New Jersey	8,279	111.35	134.9 / 3	848.5	954.9	125.31	112.5 / 11
New Mexico	732	50.75	61.5 / 50	75.1	72.1	48.77	96.1 / 16
New York	16,608	95.77	116.0 / 6	1,702.0	3,338.9	187.87	196.2 / 3
North Carolina	5,459	88.36	107.0 / 13	559.4	512.1	80.89	91.5 / 17
North Dakota	354	53.37	64.6 / 48	36.2	56.3	82.93	155.4 / 6
Ohio	9,287	88.51	107.2 / 12	951.7	477.8	44.44	50.2 / 43
Oklahoma	2,001	62.05	75.1 / 42	205.1	107.1	32.40	52.2 / 42
Oregon	1,953	74.18	89.8 / 28	200.1	161.7	59.94	80.8 / 25
Pennsylvania	9,380	80.85	97.9 / 20	961.3	963.2	81.02	100.2 / 15
Rhode Island	721	75.83	91.8 / 25	73.9	67.7	69.39	91.5 / 18
South Carolina	2,462	74.68	90.4 / 27	252.3	149.5	44.25	59.3 / 40
South Dakota	340	49.19	59.6 / 51	34.8	23.6	33.36	67.8 / 34
Tennessee	3,503	74.74	90.5 / 26	359.0	268.6	55.93	74.8 / 29
Texas	12,970	79.68	96.5 / 21	1,329.2	0.0	0.00	0.0 / Z
Utah	960	59.11	71.6 / 45	98.4	66.5	39.91	67.5 / 35
Vermont	362	68.61	83.1 / 31	37.1	30.5	56.43	82.3 / 22
Virginia	4,489	79.49	96.3 / 22	460.0	280.8	48.52	61.0 / 38
Washington	3,409	78.28	94.8 / 24	349.4	0.0	0.00	0.0 / Z
West Virginia	1,022	54.56	66.1 / 47	104.7	88.9	46.33	84.9 / 21
Wisconsin	3,783	81.03	98.1 / 19	387.7	407.6	85.18	105.1 / 12
Wyoming	312	63.03	76.3 / 40	32.0	0.0	0.00	0.0 / Z
U.S. Total	\$194,233	\$82.57	100.0	\$19,905.3	\$19,905.3	\$82.57	100.0

Note: All per capita amounts are in dollars; total amounts are in millions of dollars.
Representative Rate = 10.25%.

*Tax base is apportioned corporate profits in millions of dollars.

Z = Zero revenue reported.

Source: Price Waterhouse

Table 2-25
All Property Taxes—1986

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama		\$316.21	68.3 / 48	\$1,281.6	\$479.0	\$118.19	37.4 / 50
Alaska		572.38	123.7 / 9	305.7	465.1	870.97	152.2 / 7
Arizona		552.48	119.4 / 12	1,832.6	1,398.7	421.68	76.3 / 35
Arkansas		316.52	68.4 / 47	750.8	430.6	181.51	57.3 / 45
California		628.15	135.7 / 4	16,948.1	12,165.4	450.89	71.8 / 38
Colorado		665.69	143.8 / 3	2,174.8	1,702.0	520.97	78.3 / 33
Connecticut		678.82	146.6 / 2	2,164.7	2,331.1	730.98	107.7 / 20
Delaware		617.93	133.5 / 5	391.1	140.9	222.64	36.0 / 51
DC (Washington)		584.97	126.4 / 8	366.2	484.1	773.29	132.2 / 12
Florida		480.03	103.7 / 17	5,604.3	4,794.3	410.65	85.5 / 29
Georgia		418.85	90.5 / 28	2,556.7	2,009.3	329.18	78.6 / 32
Hawaii		693.57	149.8 / 1	736.6	333.7	314.19	45.3 / 48
Idaho		404.69	87.4 / 32	405.9	300.2	299.32	74.0 / 37
Illinois		408.93	88.3 / 30	4,724.3	6,225.4	538.86	131.8 / 13
Indiana		362.35	78.3 / 43	1,994.4	2,165.6	393.46	108.6 / 19
Iowa		401.82	86.8 / 34	1,145.6	1,551.3	544.12	135.4 / 9
Kansas		425.90	92.0 / 26	1,048.1	1,310.8	532.64	125.1 / 16
Kentucky		313.92	67.8 / 50	1,170.3	725.9	194.72	62.0 / 44
Louisiana		388.93	84.0 / 36	1,750.6	852.4	189.38	48.7 / 47
Maine		467.80	101.1 / 21	549.2	561.0	477.83	102.1 / 22
Maryland		490.83	106.0 / 16	2,190.6	1,955.4	438.13	89.3 / 28
Massachusetts		606.36	131.0 / 7	3,536.3	3,505.7	601.12	99.1 / 23
Michigan		381.45	82.4 / 39	3,488.3	5,944.6	650.04	170.4 / 2
Minnesota		492.49	106.4 / 15	2,075.4	2,228.9	528.93	107.4 / 21
Mississippi		283.08	61.2 / 51	743.1	580.3	221.06	78.1 / 34
Missouri		373.13	80.6 / 41	1,890.3	1,233.5	243.48	65.3 / 40
Montana		419.16	90.6 / 27	343.3	532.7	650.47	155.2 / 5
Nebraska		451.67	97.6 / 24	721.8	925.6	579.21	128.2 / 15
Nevada		522.35	112.8 / 13	503.0	327.3	339.90	65.1 / 41
New Hampshire		565.89	122.2 / 10	581.2	757.9	737.98	130.4 / 14
New Jersey		562.42	121.5 / 11	4,285.7	5,766.0	756.69	134.5 / 11
New Mexico		362.88	78.4 / 42	536.7	209.9	141.93	39.1 / 49
New York		469.63	101.5 / 20	8,346.3	13,292.8	747.96	159.3 / 4
North Carolina		412.27	89.1 / 29	2,610.1	1,675.0	264.57	64.2 / 43
North Dakota		375.24	81.1 / 40	254.8	247.5	364.45	97.1 / 25
Ohio		400.56	86.5 / 35	4,306.8	4,241.0	394.43	98.5 / 24
Oklahoma		428.55	92.6 / 25	1,416.3	772.8	233.84	54.6 / 46
Oregon		472.04	102.0 / 19	1,273.6	1,755.2	650.56	137.8 / 8
Pennsylvania		404.68	87.4 / 33	4,811.2	4,617.5	388.38	96.0 / 26
Rhode Island		382.28	82.6 / 38	372.7	608.5	624.12	163.3 / 3
South Carolina		346.03	74.8 / 45	1,168.9	878.5	260.07	75.2 / 36
South Dakota		353.18	76.3 / 44	250.0	338.0	477.34	135.2 / 10
Tennessee		339.37	73.3 / 46	1,630.0	1,130.6	235.39	69.4 / 39
Texas		452.92	97.8 / 23	7,555.7	8,618.9	516.66	114.1 / 18
Utah		408.27	88.2 / 31	679.8	610.1	366.45	89.8 / 27
Vermont		463.68	100.2 / 22	250.8	300.8	556.05	119.9 / 17
Virginia		479.82	103.7 / 18	2,776.7	2,288.9	395.53	82.4 / 31
Washington		521.39	112.6 / 14	2,327.0	1,970.7	441.56	84.7 / 30
West Virginia		314.86	68.0 / 49	604.2	389.9	203.20	64.5 / 42
Wisconsin		387.20	83.6 / 37	1,852.8	2,870.3	599.85	154.9 / 6
Wyoming		611.32	132.1 / 6	309.9	594.6	1,172.83	191.9 / 1
U.S. Total		\$462.91	100.0	\$111,596.4	\$111,596.4	\$462.91	100.0

Note: All per capita amounts are in dollars; total amounts are in millions of dollars.

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

Source: Price Waterhouse

Table 2-26

Property Taxes: Residential and Farm—1986

State	Residential				Farm			
	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity
Alabama	\$55,103	\$183.70	62.0 / 43	\$744.5	\$8,755	\$14.74	86.1 / 28	\$59.7
Alaska	14,782	374.03	126.2 / 9	199.7	596	7.61	44.5 / 42	4.1
Arizona	102,300	416.71	140.6 / 7	1,382.2	8,646	17.78	103.9 / 26	59.0
Arkansas	27,531	156.82	52.9 / 48	372.0	11,275	32.43	189.5 / 10	76.9
California	921,546	461.49	155.7 / 4	12,451.6	51,518	13.03	76.1 / 30	351.4
Colorado	117,174	484.61	163.5 / 3	1,583.2	12,270	25.62	149.7 / 15	83.7
Connecticut	118,284	501.16	169.1 / 2	1,598.2	1,675	3.58	20.9 / 46	11.4
Delaware	19,483	415.86	140.3 / 8	263.2	1,142	12.31	71.9 / 34	7.8
DC (Washington)	17,121	369.54	124.7 / 12	231.3	0	0.00	0.0 / B	0.0
Florida	303,011	350.68	118.3 / 15	4,094.2	18,660	10.90	63.7 / 35	127.3
Georgia	113,286	250.77	84.6 / 27	1,530.7	11,094	12.40	72.5 / 33	75.7
Hawaii	44,358	564.36	190.5 / 1	599.3	1,192	7.66	44.7 / 40	8.1
Idaho	17,491	235.62	79.5 / 32	236.3	9,469	64.40	376.3 / 7	64.6
Illinois	188,743	220.74	74.5 / 34	2,550.2	32,809	19.37	113.2 / 23	223.8
Indiana	74,418	182.69	61.7 / 44	1,005.5	17,344	21.50	125.6 / 21	118.3
Iowa	45,344	214.90	72.5 / 35	612.7	28,243	67.58	394.9 / 6	192.7
Kansas	38,291	210.23	70.9 / 39	517.4	18,565	51.46	300.7 / 8	126.6
Kentucky	45,294	164.16	55.4 / 47	612.0	12,612	23.08	134.9 / 19	86.0
Louisiana	66,837	200.64	67.7 / 41	903.1	10,148	15.38	89.9 / 27	69.2
Maine	30,029	345.60	116.6 / 16	405.7	1,509	8.77	51.2 / 38	10.3
Maryland	117,989	357.21	120.5 / 14	1,594.2	5,001	7.64	44.7 / 41	34.1
Massachusetts	198,079	458.91	154.9 / 5	2,676.4	1,871	2.19	12.8 / 49	12.8
Michigan	142,684	210.81	71.1 / 37	1,927.9	10,674	7.96	46.5 / 39	72.8
Minnesota	97,558	312.81	105.6 / 21	1,318.2	18,514	29.97	175.1 / 12	126.3
Mississippi	29,221	150.41	50.8 / 49	394.8	10,671	27.73	162.1 / 14	72.8
Missouri	72,495	193.35	65.3 / 42	979.5	18,673	25.14	146.9 / 16	127.4
Montana	10,847	178.95	60.4 / 45	146.6	12,438	103.60	605.4 / 2	84.8
Nebraska	30,333	256.47	86.6 / 26	409.8	17,185	73.36	428.7 / 4	117.2
Nevada	25,704	360.65	121.7 / 13	347.3	1,753	12.42	72.6 / 32	12.0
New Hampshire	33,140	436.00	147.1 / 6	447.8	889	5.91	34.5 / 45	6.1
New Jersey	209,522	371.52	125.4 / 11	2,831.0	3,717	3.33	19.4 / 47	25.4
New Mexico	22,464	205.22	69.3 / 40	303.5	6,015	27.74	162.1 / 13	41.0
New York	394,627	300.02	101.2 / 22	5,332.0	7,582	2.91	17.0 / 48	51.7
North Carolina	122,283	260.98	88.1 / 25	1,652.2	12,206	13.15	76.9 / 29	83.3
North Dakota	7,220	143.67	48.5 / 50	97.6	12,957	130.17	760.7 / 1	88.4
Ohio	188,042	236.30	79.7 / 30	2,540.7	16,012	10.16	59.4 / 36	109.2
Oklahoma	57,481	235.00	79.3 / 33	776.7	15,876	32.77	191.5 / 9	108.3
Oregon	64,294	321.98	108.7 / 19	868.7	9,380	23.72	138.6 / 18	64.0
Pennsylvania	216,954	246.56	83.2 / 28	2,931.4	12,612	7.24	42.3 / 43	86.0
Rhode Island	19,879	275.48	93.0 / 23	268.6	282	1.97	11.5 / 50	1.9
South Carolina	53,386	213.54	72.1 / 36	721.3	4,796	9.69	56.6 / 37	32.7
South Dakota	8,759	167.17	56.4 / 46	118.4	9,568	92.19	538.7 / 3	65.3
Tennessee	74,832	210.51	71.0 / 38	1,011.1	13,290	18.88	110.3 / 24	90.7
Texas	302,013	244.62	82.6 / 29	4,080.7	73,760	30.16	176.3 / 11	503.2
Utah	33,090	268.53	90.6 / 24	447.1	5,545	22.72	132.8 / 20	37.8
Vermont	13,022	325.22	109.8 / 18	175.9	1,888	23.81	139.1 / 17	12.9
Virginia	141,356	330.04	111.4 / 17	1,909.9	10,997	12.96	75.8 / 31	75.0
Washington	123,454	373.75	126.1 / 10	1,668.1	13,240	20.24	118.3 / 22	90.3
West Virginia	20,370	143.42	48.4 / 51	275.2	1,881	6.69	39.1 / 44	12.8
Wisconsin	83,605	236.08	79.7 / 31	1,129.6	12,593	17.95	104.9 / 25	85.9
Wyoming	11,919	317.65	107.2 / 20	161.0	5,359	72.11	421.4 / 5	36.6
U.S. Total	\$5,287,046	\$296.32	100.0	\$71,436.5	\$604,747	\$17.11	100.0	\$4,125.4

Note: All per capita amounts are in dollars; total amounts are in millions of dollars.

Representative Rates = 1.35% and 0.68%.

*Tax bases are the estimated market values of residential and farm properties in millions of dollars.

B = Base is zero.

Source: Price Waterhouse

Table 2-27

Property Taxes: Commercial/Industrial and Public Utilities – 1986

State	Commercial/Industrial				Public Utilities			
	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity
Alabama	\$27,281	\$87.61	72.5 / 45	\$355.1	\$10,304	\$30.16	105.3 / 22	\$122.2
Alaska	7,350	179.15	148.3 / 2	95.7	521	11.58	40.4 / 50	6.2
Arizona	23,270	91.31	75.6 / 37	302.9	7,460	26.68	93.2 / 30	88.5
Arkansas	16,460	90.32	74.8 / 40	214.2	7,388	36.95	129.0 / 11	87.6
California	276,750	133.51	110.5 / 11	3,602.1	45,773	20.13	70.3 / 43	543.0
Colorado	32,747	130.46	108.0 / 13	426.2	6,884	25.00	87.3 / 34	81.7
Connecticut	35,275	143.97	119.2 / 6	459.1	8,091	30.10	105.1 / 23	96.0
Delaware	7,692	158.16	130.9 / 4	100.1	1,683	31.54	110.1 / 18	20.0
DC (Washington)	8,763	182.20	150.8 / 1	114.1	1,755	33.26	116.1 / 15	20.8
Florida	81,327	90.67	75.0 / 39	1,058.5	27,339	27.78	97.0 / 27	324.3
Georgia	56,813	121.14	100.3 / 20	739.5	17,776	34.55	120.6 / 13	210.9
Hawaii	8,386	102.78	85.1 / 31	109.2	1,681	18.78	65.6 / 45	19.9
Idaho	6,481	84.10	69.6 / 48	84.4	1,739	20.57	71.8 / 41	20.6
Illinois	120,963	136.28	112.8 / 9	1,574.4	31,686	32.54	113.6 / 16	375.9
Indiana	50,571	119.59	99.0 / 21	658.2	17,900	38.58	134.7 / 10	212.3
Iowa	19,297	88.10	72.9 / 44	251.2	7,510	31.25	109.1 / 19	89.1
Kansas	22,922	121.23	100.3 / 19	298.3	8,916	42.98	150.1 / 6	105.8
Kentucky	28,749	100.37	83.1 / 32	374.2	8,267	26.31	91.9 / 32	98.1
Louisiana	46,251	133.75	110.7 / 10	602.0	14,862	39.17	136.8 / 8	176.3
Maine	8,104	89.85	74.4 / 42	105.5	2,333	23.58	82.3 / 36	27.7
Maryland	33,514	97.74	80.9 / 34	436.2	10,622	28.23	98.6 / 26	126.0
Massachusetts	54,764	122.22	101.2 / 17	712.8	11,324	23.04	80.4 / 37	134.3
Michigan	93,029	132.40	109.6 / 12	1,210.8	23,334	30.27	105.7 / 21	276.8
Minnesota	40,372	124.70	103.2 / 15	525.5	8,888	25.02	87.4 / 33	105.4
Mississippi	15,425	76.48	63.3 / 50	200.8	6,297	28.46	99.4 / 25	74.7
Missouri	49,002	125.90	104.2 / 14	637.8	12,272	28.74	100.3 / 24	145.6
Montana	5,592	88.87	73.5 / 43	72.8	3,296	47.74	166.7 / 3	39.1
Nebraska	13,307	108.39	89.7 / 25	173.2	1,811	13.44	46.9 / 48	21.5
Nevada	7,762	104.91	86.8 / 28	101.0	3,602	44.37	154.9 / 4	42.7
New Hampshire	8,192	103.82	85.9 / 30	106.6	1,746	20.17	70.4 / 42	20.7
New Jersey	94,408	161.26	133.5 / 3	1,228.8	16,906	26.32	91.9 / 31	200.5
New Mexico	9,798	86.22	71.4 / 46	127.5	5,447	43.69	152.5 / 5	64.6
New York	197,828	144.88	119.9 / 5	2,574.9	32,680	21.81	76.2 / 40	387.7
North Carolina	51,495	105.87	87.6 / 26	670.2	17,226	32.28	112.7 / 17	204.3
North Dakota	4,258	81.62	67.6 / 49	55.4	1,132	19.77	69.0 / 44	13.4
Ohio	101,484	122.85	101.7 / 16	1,320.9	28,323	31.25	109.1 / 20	336.0
Oklahoma	30,829	121.41	100.5 / 18	401.3	10,969	39.37	137.5 / 7	130.1
Oregon	21,629	104.34	86.4 / 29	281.5	5,003	22.00	76.8 / 39	59.3
Pennsylvania	106,918	117.05	96.9 / 22	1,391.6	33,901	33.83	118.1 / 14	402.2
Rhode Island	6,939	92.63	76.7 / 36	90.3	1,002	12.19	42.6 / 49	11.9
South Carolina	21,827	84.10	69.6 / 47	284.1	11,021	38.71	135.1 / 9	130.7
South Dakota	4,082	75.05	62.1 / 51	53.1	1,120	18.77	65.5 / 46	13.3
Tennessee	36,844	99.84	82.6 / 33	479.6	4,106	10.14	35.4 / 51	48.7
Texas	182,907	142.71	118.1 / 8	2,380.7	49,832	35.44	123.7 / 12	591.1
Utah	12,043	94.14	77.9 / 35	156.7	3,212	22.88	79.9 / 38	38.1
Vermont	3,746	90.12	74.6 / 41	48.8	1,119	24.53	85.7 / 35	13.3
Virginia	48,622	109.36	90.5 / 24	632.9	13,396	27.46	95.9 / 28	158.9
Washington	37,950	110.68	91.6 / 23	493.9	6,292	16.72	58.4 / 47	74.6
West Virginia	13,432	91.11	75.4 / 38	174.8	11,914	73.65	257.2 / 2	141.3
Wisconsin	38,906	105.83	87.6 / 27	506.4	11,029	27.34	95.5 / 29	130.8
Wyoming	5,593	143.59	118.8 / 7	72.8	3,333	77.98	272.3 / 1	39.5
U.S. Total	\$2,237,949	\$120.83	100.0	\$29,128.5	\$582,023	\$28.64	100.0	\$6,904.5

Note: All per capita amounts are in dollars; total amounts are in millions of dollars.

Representative Rates = 1.30% and 1.19%.

*Tax bases are the net book values of commercial/industrial and public utility properties in millions of dollars.

Source: Price Waterhouse

Table 2-28
Estate and Gift Taxes – 1986

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama	\$66	\$5.99	52.2 / 39	\$24.3	\$12.0	\$2.95	49.3 / 41
Alaska	5	3.34	29.1 / 51	1.8	0.7	1.26	37.7 / 45
Arizona	99	11.02	96.1 / 15	36.6	13.2	3.97	36.0 / 46
Arkansas	28	4.29	37.4 / 47	10.2	7.3	3.06	71.4 / 32
California	1,051	14.41	125.7 / 6	388.9	262.4	9.72	67.5 / 35
Colorado	69	7.77	67.8 / 25	25.4	13.3	4.06	52.3 / 39
Connecticut	205	23.78	207.3 / 1	75.8	150.6	47.21	198.6 / 10
Delaware	20	11.91	103.8 / 14	7.5	14.9	23.60	198.2 / 11
DC (Washington)	23	13.39	116.8 / 10	8.4	28.3	45.14	337.0 / 2
Florida	524	16.61	144.9 / 4	194.0	127.8	10.95	65.9 / 36
Georgia	173	10.50	91.5 / 16	64.1	26.1	4.28	40.7 / 44
Hawaii	29	10.22	89.1 / 18	10.9	6.0	5.62	55.0 / 38
Idaho	14	4.99	43.5 / 43	5.0	3.1	3.06	61.4 / 37
Illinois	433	13.86	120.8 / 7	160.1	53.7	4.65	33.6 / 48
Indiana	98	6.61	57.6 / 36	36.4	49.2	8.94	135.4 / 19
Iowa	54	7.04	61.4 / 34	20.1	58.3	20.44	290.3 / 3
Kansas	51	7.70	67.2 / 28	19.0	32.4	13.15	170.7 / 17
Kentucky	66	6.59	57.5 / 37	24.6	54.9	14.74	223.6 / 6
Louisiana	96	7.88	68.7 / 23	35.5	40.7	9.05	114.9 / 25
Maine	23	7.25	63.2 / 33	8.5	14.1	12.01	165.6 / 18
Maryland	166	13.78	120.1 / 8	61.5	41.8	9.36	67.9 / 34
Massachusetts	234	14.85	129.5 / 5	86.6	208.1	35.68	240.2 / 5
Michigan	173	6.98	60.8 / 35	63.8	78.5	8.58	123.0 / 23
Minnesota	90	7.88	68.7 / 22	33.2	15.6	3.71	47.0 / 42
Mississippi	25	3.50	30.5 / 50	9.2	12.3	4.68	133.8 / 20
Missouri	170	12.42	108.3 / 12	62.9	26.7	5.26	42.4 / 43
Montana	10	4.68	40.8 / 45	3.8	8.4	10.21	218.4 / 8
Nebraska	36	8.35	72.8 / 21	13.3	3.9	2.43	29.2 / 49
Nevada	44	16.80	146.5 / 3	16.2	0.0	0.00	0.0 / Z
New Hampshire	21	7.46	65.1 / 30	7.7	14.4	14.00	187.5 / 14
New Jersey	264	12.82	111.8 / 11	97.7	188.6	24.76	193.0 / 12
New Mexico	24	5.99	52.2 / 38	8.9	7.7	5.20	86.8 / 28
New York	1,075	22.38	195.1 / 2	397.7	328.5	18.48	82.6 / 29
North Carolina	134	7.80	68.0 / 24	49.4	86.7	13.69	175.5 / 15
North Dakota	8	4.61	40.2 / 46	3.1	2.3	3.41	74.1 / 31
Ohio	296	10.19	88.9 / 19	109.6	37.9	3.53	34.6 / 47
Oklahoma	121	13.52	117.9 / 9	44.7	39.5	11.96	88.5 / 26
Oregon	55	7.61	66.3 / 29	20.5	26.2	9.73	127.9 / 21
Pennsylvania	312	9.72	84.8 / 20	115.6	322.8	27.15	279.3 / 4
Rhode Island	20	7.44	64.9 / 31	7.3	15.9	16.27	218.6 / 7
South Carolina	48	5.28	46.0 / 42	17.8	22.7	6.72	127.3 / 22
South Dakota	7	3.63	31.7 / 48	2.6	11.7	16.50	454.4 / 1
Tennessee	96	7.40	64.5 / 32	35.5	31.0	6.45	87.1 / 27
Texas	471	10.45	91.1 / 17	174.3	119.5	7.16	68.5 / 33
Utah	16	3.61	31.5 / 49	6.0	4.7	2.84	78.6 / 30
Vermont	7	4.84	42.2 / 44	2.6	4.5	8.32	172.0 / 16
Virginia	192	12.28	107.0 / 13	71.0	19.9	3.44	28.0 / 50
Washington	93	7.75	67.6 / 27	34.6	17.7	3.97	51.2 / 40
West Virginia	29	5.51	48.0 / 41	10.6	19.8	10.34	187.6 / 13
Wisconsin	101	7.77	67.8 / 26	37.2	75.2	15.72	202.3 / 9
Wyoming	8	5.97	52.1 / 40	3.0	3.6	7.07	118.3 / 24
U.S. Total	\$7,475	\$11.47	100.0	\$2,764.8	\$2,764.8	\$11.47	100.0

Note: All per capita amounts are in dollars; total amounts are in millions of dollars.

Representative Rate = 37.0%.

*Tax base is federal income tax liability adjusted for deductibility in millions of dollars.

Z = Zero revenue reported.

Source: Price Waterhouse

Table 2-29

Total Severance Taxes — 1986

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama		\$22.82	86.6 / 16	\$92.5	\$71.3	\$17.59	77.1 / 15
Alaska		826.66	3138.2 / 1	441.4	1,691.0	3,166.64	383.1 / 2
Arizona		3.89	14.8 / 27	12.9	0.0	0.00	0.0 / Z
Arkansas		23.41	88.9 / 15	55.5	18.1	7.62	32.6 / 21
California		20.74	78.7 / 17	559.5	7.2	0.27	1.3 / 27
Colorado		25.98	98.6 / 14	84.9	22.6	6.91	26.6 / 23
Connecticut		0.12	0.5 / 46	0.4	0.0	0.00	0.0 / Z
Delaware		0.03	0.1 / 50	0.0	0.0	0.00	0.0 / Z
DC (Washington)		0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
Florida		1.78	6.8 / 29	20.8	83.9	7.19	403.7 / 1
Georgia		0.88	3.3 / 34	5.3	0.0	0.00	0.0 / Z
Hawaii		0.32	1.2 / 42	0.3	0.0	0.00	0.0 / Z
Idaho		1.21	4.6 / 32	1.2	0.4	0.38	31.5 / 22
Illinois		8.45	32.1 / 21	97.6	0.0	0.00	0.0 / Z
Indiana		6.07	23.0 / 25	33.4	1.3	0.23	3.8 / 26
Iowa		0.57	2.1 / 37	1.6	0.0	0.00	0.0 / Z
Kansas		60.32	229.0 / 10	148.5	102.1	41.49	68.8 / 16
Kentucky		39.23	148.9 / 12	146.3	220.9	59.25	151.0 / 6
Louisiana		146.94	557.8 / 5	661.4	612.6	136.09	92.6 / 13
Maine		0.22	0.8 / 43	0.3	0.0	0.00	0.0 / Z
Maryland		1.02	3.9 / 33	4.6	0.0	0.00	0.0 / Z
Massachusetts		0.11	0.4 / 48	0.7	0.0	0.00	0.0 / Z
Michigan		9.50	36.1 / 20	86.9	52.8	5.78	60.8 / 17
Minnesota		1.31	5.0 / 31	5.5	9.5	2.25	172.0 / 5
Mississippi		26.34	100.0 / 13	69.2	40.8	15.53	59.0 / 18
Missouri		1.58	6.0 / 30	8.0	0.0	0.00	0.0 / Z
Montana		72.39	274.8 / 9	59.3	129.3	157.87	218.1 / 3
Nebraska		6.42	24.4 / 24	10.3	4.0	2.53	39.3 / 20
Nevada		7.47	28.3 / 22	7.2	0.0	0.03	0.4 / 28
New Hampshire		0.18	0.7 / 44	0.2	0.0	0.00	0.0 / Z
New Jersey		0.12	0.5 / 47	0.9	0.0	0.00	0.0 / Z
New Mexico		172.01	653.0 / 3	254.4	368.3	248.99	144.8 / 8
New York		0.82	3.1 / 36	14.5	0.0	0.00	0.0 / Z
North Carolina		0.36	1.4 / 41	2.3	0.0	0.00	0.0 / Z
North Dakota		108.56	412.1 / 7	73.7	147.0	216.45	199.4 / 4
Ohio		10.15	38.5 / 18	109.2	9.9	0.92	9.0 / 25
Oklahoma		159.56	605.7 / 4	527.3	571.4	172.88	108.4 / 11
Oregon		0.56	2.1 / 38	1.5	0.0	0.00	0.0 / Z
Pennsylvania		9.52	36.2 / 19	113.2	0.0	0.00	0.0 / Z
Rhode Island		0.07	0.3 / 49	0.1	0.0	0.00	0.0 / Z
South Carolina		0.43	1.6 / 40	1.4	0.0	0.00	0.0 / Z
South Dakota		5.36	20.3 / 26	3.8	5.6	7.93	147.9 / 7
Tennessee		1.99	7.6 / 28	9.6	2.3	0.48	24.3 / 24
Texas		120.66	458.1 / 6	2,012.9	1,552.1	93.04	77.1 / 14
Utah		53.83	204.3 / 11	89.6	43.9	26.37	49.0 / 19
Vermont		0.50	1.9 / 39	0.3	0.0	0.00	0.0 / Z
Virginia		6.96	26.4 / 23	40.3	0.0	0.00	0.0 / Z
Washington		0.85	3.2 / 35	3.8	0.0	0.00	0.0 / Z
West Virginia		92.22	350.1 / 8	177.0	198.6	103.49	112.2 / 10
Wisconsin		0.17	0.6 / 45	0.8	0.8	0.17	103.5 / 12
Wyoming		588.63	2234.6 / 2	298.4	382.9	755.18	128.3 / 9
U.S. Total		\$26.34	100.0	\$6,350.4	\$6,350.4	\$26.34	100.0

Note: All per capita amounts are in dollars; total amounts are in millions of dollars.

*No combined tax rate can be reported; see tables for particular severance taxes.

B = Base is zero.

Z = Zero revenue reported.

Source: Price Waterhouse

Table 2-30

Severance Taxes: Oil and Gas — 1986

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama	\$604	\$14.43	62.1 / 16	\$58.5	\$62.9	\$15.51	107.5 / 6
Alaska	4,547	824.58	3550.7 / 1	440.3	1,691.0	3,166.64	384.0 / 1
Arizona	1	0.04	0.2 / 31	0.1	0.0	0.00	0.0 / Z
Arkansas	559	22.82	98.3 / 13	54.1	16.7	7.05	30.9 / 19
California	5,663	20.32	87.5 / 15	548.4	7.2	0.27	1.3 / 24
Colorado	745	22.09	95.1 / 14	72.2	12.5	3.84	17.4 / 22
Connecticut	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
Delaware	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
DC (Washington)	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
Florida	149	1.24	5.3 / 25	14.4	17.4	1.49	120.8 / 4
Georgia	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
Hawaii	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
Idaho	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
Illinois	405	3.40	14.6 / 23	39.3	0.0	0.00	0.0 / Z
Indiana	70	1.23	5.3 / 26	6.7	1.3	0.23	18.6 / 21
Iowa	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
Kansas	1,505	59.23	255.0 / 8	145.8	101.3	41.18	69.5 / 12
Kentucky	243	6.31	27.2 / 19	23.5	16.0	4.29	68.0 / 13
Louisiana	6,791	146.10	629.1 / 5	657.6	608.8	135.26	92.6 / 9
Maine	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
Maryland	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
Massachusetts	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
Michigan	834	8.83	38.0 / 17	80.7	52.8	5.78	65.4 / 14
Minnesota	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
Mississippi	709	26.16	112.6 / 12	68.7	40.8	15.53	59.4 / 15
Missouri	2	0.03	0.1 / 32	0.2	0.0	0.00	0.0 / Z
Montana	463	54.76	235.8 / 9	44.8	40.1	48.90	89.3 / 10
Nebraska	101	6.13	26.4 / 20	9.8	4.0	2.53	41.2 / 18
Nevada	25	2.49	10.7 / 24	2.4	0.0	0.00	0.0 / Z
New Hampshire	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
New Jersey	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
New Mexico	2,444	160.05	689.2 / 3	236.7	336.4	227.48	142.1 / 3
New York	115	0.63	2.7 / 28	11.2	0.0	0.00	0.0 / Z
North Carolina	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
North Dakota	692	98.72	425.1 / 7	67.0	120.2	176.97	179.3 / 2
Ohio	726	6.54	28.1 / 18	70.3	5.4	0.51	7.7 / 23
Oklahoma	5,406	158.41	682.1 / 4	523.5	571.4	172.88	109.1 / 5
Oregon	9	0.33	1.4 / 29	0.9	0.0	0.00	0.0 / Z
Pennsylvania	459	3.74	16.1 / 22	44.5	0.0	0.00	0.0 / Z
Rhode Island	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
South Carolina	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
South Dakota	27	3.75	16.1 / 21	2.7	0.6	0.80	21.4 / 20
Tennessee	15	0.31	1.3 / 30	1.5	0.8	0.16	52.7 / 17
Texas	20,522	119.12	513.0 / 6	1,987.2	1,547.9	92.79	77.9 / 11
Utah	783	45.53	196.1 / 10	75.8	42.9	25.75	56.6 / 16
Vermont	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
Virginia	38	0.64	2.7 / 27	3.7	0.0	0.00	0.0 / Z
Washington	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
West Virginia	574	28.98	124.8 / 11	55.6	55.3	28.83	99.5 / 7
Wisconsin	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
Wyoming	2,586	493.98	2127.1 / 2	250.4	244.7	482.64	97.7 / 8
U.S. Total	\$57,815	\$23.22	100.0	\$5,598.5	\$5,598.5	\$23.22	100.0

Note: All per capita amounts are in dollars; total amounts are in millions of dollars.

Representative Rate = 9.68%.

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

B = Base is zero.

Z = Zero revenue reported.

Source: Price Waterhouse

Table 2-31

Severance Taxes: Coal—1986

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama	\$1,060	\$7.91	299.8 / 7	\$32.0	\$8.4	\$2.08	26.3 / 10
Alaska	22	1.25	47.3 / 16	0.7	0.0	0.00	0.0 / Z
Arizona	162	1.48	56.0 / 15	4.9	0.0	0.00	0.0 / Z
Arkansas	3	0.04	1.7 / 26	0.1	0.0	0.00	8.6 / 12
California	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
Colorado	357	3.30	125.1 / 14	10.8	9.1	2.78	84.1 / 7
Connecticut	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
Delaware	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
DC (Washington)	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
Florida	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
Georgia	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
Hawaii	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
Idaho	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
Illinois	1,855	4.85	184.0 / 11	56.1	0.0	0.00	0.0 / Z
Indiana	832	4.57	173.3 / 12	25.2	0.0	0.00	0.0 / Z
Iowa	13	0.14	5.2 / 25	0.4	0.0	0.00	0.0 / Z
Kansas	38	0.47	17.7 / 22	1.1	0.7	0.28	59.2 / 8
Kentucky	4,017	32.57	1234.9 / 3	121.4	198.5	53.25	163.5 / 5
Louisiana	53	0.35	13.5 / 24	1.6	0.0	0.00	0.0 / Z
Maine	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
Maryland	100	0.68	25.8 / 21	3.0	0.0	0.00	0.0 / Z
Massachusetts	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
Michigan	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
Minnesota	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
Mississippi	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
Missouri	139	0.83	31.4 / 19	4.2	0.0	0.00	0.0 / Z
Montana	439	16.21	614.7 / 4	13.3	86.5	105.64	651.6 / 1
Nebraska	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
Nevada	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
New Hampshire	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
New Jersey	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
New Mexico	479	9.78	370.8 / 5	14.5	26.6	17.96	183.6 / 4
New York	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
North Carolina	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
North Dakota	218	9.69	367.4 / 6	6.6	26.8	39.48	407.5 / 2
Ohio	1,188	3.34	126.6 / 13	35.9	3.8	0.35	10.5 / 11
Oklahoma	86	0.78	29.7 / 20	2.6	0.0	0.00	0.0 / Z
Oregon	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
Pennsylvania	2,138	5.44	206.1 / 10	64.6	0.0	0.00	0.0 / Z
Rhode Island	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
South Carolina	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
South Dakota	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
Tennessee	189	1.19	45.1 / 17	5.7	1.5	0.32	26.9 / 9
Texas	564	1.02	38.7 / 18	17.0	0.0	0.00	0.0 / Z
Utah	394	7.16	271.5 / 8	11.9	0.0	0.00	0.0 / Z
Vermont	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
Virginia	1,147	5.99	227.1 / 9	34.7	0.0	0.00	0.0 / Z
Washington	64	0.44	16.5 / 23	1.9	0.0	0.00	0.0 / Z
West Virginia	3,994	62.91	2385.3 / 2	120.7	142.7	74.37	118.2 / 6
Wisconsin	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
Wyoming	1,484	88.49	3355.4 / 1	44.9	131.2	258.70	292.3 / 3
U.S. Total	\$21,037	\$2.64	100.0	\$635.8	\$635.8	\$2.64	100.0

Note: All per capita amounts are in dollars; total amounts are in millions of dollars.

Representative Rate = 3.02%.

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

B = Base is zero.

Z = Zero revenue reported.

Source: Price Waterhouse

Table 2-32

Severance Taxes: Nonfuel Minerals – 1986

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama	\$405	\$0.49	101.7 / 21	\$2.0	\$0.0	\$0.00	0.0 / Z
Alaska	91	0.84	174.2 / 11	0.4	0.0	0.00	0.0 / Z
Arizona	1,601	2.36	490.8 / 3	7.8	0.0	0.00	0.0 / Z
Arkansas	263	0.54	112.8 / 17	1.3	1.4	0.57	104.8 / 9
California	2,269	0.41	85.5 / 26	11.1	0.0	0.00	0.0 / Z
Colorado	393	0.59	122.4 / 15	1.9	1.0	0.29	50.0 / 13
Connecticut	80	0.12	25.7 / 46	0.4	0.0	0.00	0.0 / Z
Delaware	4	0.03	6.7 / 50	0.0	0.0	0.00	0.0 / Z
DC (Washington)	0	0.00	0.0 / B	0.0	0.0	0.00	0.0 / Z
Florida	1,295	0.54	112.8 / 16	6.3	66.5	5.69	1047.5 / 1
Georgia	1,091	0.88	181.8 / 10	5.3	0.0	0.00	0.0 / Z
Hawaii	70	0.32	67.4 / 34	0.3	0.0	0.00	0.0 / Z
Idaho	247	1.21	250.1 / 8	1.2	0.4	0.38	31.5 / 15
Illinois	470	0.20	41.3 / 40	2.3	0.0	0.00	0.0 / Z
Indiana	305	0.27	56.4 / 37	1.5	0.0	0.00	0.0 / Z
Iowa	249	0.43	88.7 / 24	1.2	0.0	0.00	0.0 / Z
Kansas	318	0.63	131.3 / 14	1.6	0.1	0.04	5.6 / 17
Kentucky	267	0.35	72.9 / 29	1.3	6.4	1.70	485.1 / 2
Louisiana	447	0.49	100.9 / 22	2.2	3.7	0.83	170.9 / 7
Maine	53	0.22	45.8 / 39	0.3	0.0	0.00	0.0 / Z
Maryland	313	0.34	71.4 / 31	1.5	0.0	0.00	0.0 / Z
Massachusetts	134	0.11	23.4 / 48	0.7	0.0	0.00	0.0 / Z
Michigan	1,253	0.67	139.3 / 13	6.1	0.0	0.00	0.0 / Z
Minnesota	1,128	1.31	272.1 / 7	5.5	9.5	2.25	172.0 / 6
Mississippi	101	0.19	39.2 / 41	0.5	0.0	0.00	0.0 / Z
Missouri	749	0.72	150.3 / 12	3.7	0.0	0.00	0.0 / Z
Montana	237	1.42	294.2 / 6	1.2	2.7	3.33	234.6 / 4
Nebraska	94	0.29	59.9 / 35	0.5	0.0	0.00	0.0 / Z
Nevada	977	4.97	1032.1 / 2	4.8	0.0	0.03	0.5 / 18
New Hampshire	39	0.18	38.2 / 43	0.2	0.0	0.00	0.0 / Z
New Jersey	186	0.12	24.9 / 47	0.9	0.0	0.00	0.0 / Z
New Mexico	660	2.19	453.8 / 4	3.2	5.2	3.55	162.2 / 8
New York	678	0.19	38.8 / 42	3.3	0.0	0.00	0.0 / Z
North Carolina	466	0.36	74.9 / 28	2.3	0.0	0.00	0.0 / Z
North Dakota	21	0.15	31.2 / 45	0.1	0.0	0.00	0.0 / Z
Ohio	610	0.28	57.7 / 36	3.0	0.6	0.06	21.5 / 16
Oklahoma	247	0.37	76.0 / 27	1.2	0.0	0.00	0.0 / Z
Oregon	126	0.23	47.7 / 38	0.6	0.0	0.00	0.0 / Z
Pennsylvania	843	0.35	72.1 / 30	4.1	0.0	0.00	0.0 / Z
Rhode Island	14	0.07	14.8 / 49	0.1	0.0	0.00	0.0 / Z
South Carolina	296	0.43	89.1 / 23	1.4	0.0	0.00	0.0 / Z
South Dakota	233	1.61	334.5 / 5	1.1	5.0	7.13	442.2 / 3
Tennessee	482	0.49	102.0 / 20	2.4	0.0	0.00	0.0 / Z
Texas	1,757	0.52	107.1 / 18	8.6	4.2	0.25	48.8 / 14
Utah	386	1.14	235.9 / 9	1.9	1.0	0.62	54.1 / 12
Vermont	55	0.50	103.8 / 19	0.3	0.0	0.00	0.0 / Z
Virginia	393	0.33	69.1 / 32	1.9	0.0	0.00	0.0 / Z
Washington	377	0.41	85.8 / 25	1.8	0.0	0.00	0.0 / Z
West Virginia	130	0.33	68.8 / 33	0.6	0.5	0.28	85.4 / 11
Wisconsin	165	0.17	35.0 / 44	0.8	0.8	0.17	103.5 / 10
Wyoming	637	6.16	1278.5 / 1	3.1	7.0	13.83	224.6 / 5
U.S. Total	\$23,707	\$0.48	100.0	\$116.1	\$116.1	\$0.48	100.0

Note: All per capita amounts are in dollars; total amounts are in millions of dollars.

Representative Rate = 0.49%.

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

B = Base is zero.

Z = Zero revenue reported.

Source: Price Waterhouse

Table 2-33
All Other Taxes — 1986

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama	\$45,939	\$50.39	77.4 / 43	\$204.2	\$295.1	\$72.80	144.5 / 13
Alaska	9,495	79.05	121.4 / 4	42.2	36.6	68.57	86.7 / 23
Arizona	44,719	59.94	92.1 / 27	198.8	113.8	34.30	57.2 / 33
Arkansas	26,268	49.23	75.6 / 48	116.8	58.7	24.76	50.3 / 38
California	456,098	75.15	115.5 / 7	2,027.7	1,870.8	69.34	92.3 / 21
Colorado	49,771	67.73	104.1 / 13	221.3	129.6	39.68	58.6 / 32
Connecticut	62,502	87.13	133.9 / 1	277.9	190.7	59.81	68.6 / 28
Delaware	9,498	66.71	102.5 / 15	42.2	127.9	202.13	303.0 / 1
DC (Washington)	12,142	86.23	132.5 / 2	54.0	89.2	142.49	165.2 / 11
Florida	170,980	65.11	100.0 / 20	760.1	1,032.6	88.45	135.8 / 14
Georgia	82,078	59.78	91.8 / 29	364.9	271.7	44.50	74.4 / 26
Hawaii	15,814	66.20	101.7 / 17	70.3	21.9	20.60	31.1 / 47
Idaho	11,250	49.87	76.6 / 46	50.0	29.4	29.27	58.7 / 31
Illinois	180,052	69.29	106.4 / 10	800.5	437.1	37.83	54.6 / 34
Indiana	72,294	58.39	89.7 / 33	321.4	61.4	11.16	19.1 / 51
Iowa	38,053	59.34	91.2 / 30	169.2	42.5	14.90	25.1 / 50
Kansas	36,042	65.11	100.0 / 19	160.2	60.8	24.72	38.0 / 45
Kentucky	41,902	49.97	76.8 / 45	186.3	341.1	91.50	183.1 / 9
Louisiana	50,382	49.76	76.5 / 47	224.0	173.4	38.53	77.4 / 25
Maine	15,007	56.83	87.3 / 35	66.7	33.6	28.63	50.4 / 37
Maryland	75,272	74.98	115.2 / 8	334.6	727.6	163.03	217.4 / 4
Massachusetts	103,353	78.79	121.0 / 5	459.5	223.2	38.27	48.6 / 39
Michigan	135,113	65.68	100.9 / 18	600.7	159.0	17.39	26.5 / 49
Minnesota	63,184	66.66	102.4 / 16	280.9	326.6	77.50	116.3 / 17
Mississippi	25,504	43.19	66.4 / 51	113.4	73.4	27.95	64.7 / 29
Missouri	69,856	61.30	94.2 / 25	310.6	146.7	28.96	47.2 / 40
Montana	9,666	52.47	80.6 / 41	43.0	23.1	28.21	53.8 / 35
Nebraska	21,957	61.09	93.9 / 26	97.6	58.9	36.85	60.3 / 30
Nevada	14,870	68.65	105.5 / 11	66.1	132.7	137.76	200.7 / 5
New Hampshire	16,339	70.73	108.7 / 9	72.6	137.6	133.98	189.4 / 6
New Jersey	141,919	82.80	127.2 / 3	630.9	230.8	30.29	36.6 / 46
New Mexico	16,894	50.78	78.0 / 42	75.1	75.7	51.21	100.8 / 18
New York	304,095	76.07	116.9 / 6	1,351.9	2,508.0	141.12	185.5 / 8
North Carolina	78,763	55.31	85.0 / 37	350.2	145.1	22.92	41.4 / 41
North Dakota	8,470	55.46	85.2 / 36	37.7	34.3	50.54	91.1 / 22
Ohio	149,807	61.94	95.2 / 23	666.0	260.2	24.20	39.1 / 44
Oklahoma	40,595	54.61	83.9 / 38	180.5	167.1	50.56	92.6 / 20
Oregon	35,955	59.25	91.0 / 32	159.8	204.3	75.73	127.8 / 16
Pennsylvania	169,392	63.34	97.3 / 22	753.1	1,295.8	108.99	172.1 / 10
Rhode Island	14,213	64.81	99.6 / 21	63.2	18.0	18.44	28.5 / 48
South Carolina	38,153	50.21	77.1 / 44	169.6	158.1	46.80	93.2 / 19
South Dakota	8,364	52.52	80.7 / 40	37.2	31.9	45.02	85.7 / 24
Tennessee	57,645	53.36	82.0 / 39	256.3	189.0	39.34	73.7 / 27
Texas	224,877	59.93	92.1 / 28	999.8	1,288.4	77.24	128.9 / 15
Utah	18,288	48.83	75.0 / 49	81.3	33.1	19.89	40.7 / 42
Vermont	7,220	59.33	91.2 / 31	32.1	73.8	136.47	230.0 / 2
Virginia	89,169	68.50	105.2 / 12	396.4	747.9	129.23	188.7 / 7
Washington	66,978	66.72	102.5 / 14	297.8	444.1	99.50	149.1 / 12
West Virginia	20,289	47.00	72.2 / 50	90.2	198.2	103.28	219.7 / 3
Wisconsin	66,549	61.83	95.0 / 24	295.9	149.5	31.24	50.5 / 36
Wyoming	6,485	56.87	87.4 / 34	28.8	11.6	22.89	40.2 / 43
U.S. Total	\$3,529,520	\$65.09	100.0	\$15,691.5	\$15,691.5	\$65.09	100.0

Note: All per capita amounts are in dollars; total amounts are in millions of dollars.
Representative Rate = 0.44%.

*Tax base is aggregate personal income in millions of dollars.

Source: Price Waterhouse

Table 2-34
Rents and Royalties – 1986

State	Revenue Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Revenue Capacity	Revenue	Revenue Per Capita	Revenue Effort Index/Rank
Alabama	\$71	\$17.44	56.1 / 22	\$70.7	\$70.7	\$17.44	100.0 / S
Alaska	1,253	2,345.83	7539.2 / 1	1,252.7	1,252.7	2,345.83	100.0 / S
Arizona	16	4.74	15.2 / 35	15.7	15.7	4.74	100.0 / S
Arkansas	0	0.18	0.6 / 48	0.4	0.4	0.18	100.0 / S
California	891	33.02	106.1 / 14	890.8	890.8	33.02	100.0 / S
Colorado	136	41.71	134.0 / 11	136.3	136.3	41.71	100.0 / S
Connecticut	381	119.61	384.4 / 5	381.4	381.4	119.61	100.0 / S
Delaware	49	77.03	247.6 / 9	48.8	48.8	77.03	100.0 / S
DC (Washington)	3	4.00	12.9 / 38	2.5	2.5	4.00	100.0 / S
Florida	10	0.88	2.8 / 44	10.3	10.3	0.88	100.0 / S
Georgia	22	3.55	11.4 / 40	21.7	21.7	3.55	100.0 / S
Hawaii	10	9.81	31.5 / 28	10.4	10.4	9.81	100.0 / S
Idaho	2	2.28	7.3 / 41	2.3	2.3	2.28	100.0 / S
Illinois	189	16.34	52.5 / 23	188.8	188.8	16.34	100.0 / S
Indiana	6	1.08	3.5 / 43	6.0	6.0	1.08	100.0 / S
Iowa	14	4.89	15.7 / 33	14.0	14.0	4.89	100.0 / S
Kansas	2	0.79	2.5 / 45	1.9	1.9	0.79	100.0 / S
Kentucky	105	28.19	90.6 / 17	105.1	105.1	28.19	100.0 / S
Louisiana	686	152.44	489.9 / 3	686.1	686.1	152.44	100.0 / S
Maine	6	5.41	17.4 / 31	6.4	6.4	5.41	100.0 / S
Maryland	0	0.05	0.1 / 49	0.2	0.2	0.05	100.0 / S
Massachusetts	64	10.96	35.2 / 25	63.9	63.9	10.96	100.0 / S
Michigan	48	5.21	16.7 / 32	47.6	47.6	5.21	100.0 / S
Minnesota	5	1.27	4.1 / 42	5.4	5.4	1.27	100.0 / S
Mississippi	32	12.14	39.0 / 24	31.9	31.9	12.14	100.0 / S
Missouri	308	60.70	195.1 / 10	307.5	307.5	60.70	100.0 / S
Montana	23	28.55	91.7 / 16	23.4	23.4	28.55	100.0 / S
Nebraska	15	9.63	31.0 / 29	15.4	15.4	9.63	100.0 / S
Nevada	9	8.88	28.5 / 30	8.5	8.5	8.88	100.0 / S
New Hampshire	120	116.47	374.3 / 6	119.6	119.6	116.47	100.0 / S
New Jersey	787	103.23	331.8 / 7	786.6	786.6	103.23	100.0 / S
New Mexico	326	220.32	708.1 / 2	325.9	325.9	220.32	100.0 / S
New York	683	38.45	123.6 / 12	683.3	683.3	38.45	100.0 / S
North Carolina	28	4.44	14.3 / 37	28.1	28.1	4.44	100.0 / S
North Dakota	24	34.84	112.0 / 13	23.7	23.7	34.84	100.0 / S
Ohio	313	29.12	93.6 / 15	313.1	313.1	29.12	100.0 / S
Oklahoma	74	22.32	71.7 / 19	73.8	73.8	22.32	100.0 / S
Oregon	57	20.96	67.3 / 20	56.5	56.5	20.96	100.0 / S
Pennsylvania	122	10.24	32.9 / 26	121.8	121.8	10.24	100.0 / S
Rhode Island	90	92.74	298.1 / 8	90.4	90.4	92.74	100.0 / S
South Carolina	0	0.01	0.0 / 50	0.0	0.0	0.01	100.0 / S
South Dakota	3	4.81	15.4 / 34	3.4	3.4	4.81	100.0 / S
Tennessee	0	0.00	0.0 / 51	0.0	0.0	0.00	100.0 / S
Texas	384	22.99	73.9 / 18	383.5	383.5	22.99	100.0 / S
Utah	17	9.98	32.1 / 27	16.6	16.6	9.98	100.0 / S
Vermont	10	18.59	59.8 / 21	10.1	10.1	18.59	100.0 / S
Virginia	27	4.66	15.0 / 36	27.0	27.0	4.66	100.0 / S
Washington	16	3.55	11.4 / 39	15.9	15.9	3.55	100.0 / S
West Virginia	0	0.22	0.7 / 47	0.4	0.4	0.22	100.0 / S
Wisconsin	1	0.31	1.0 / 46	1.5	1.5	0.31	100.0 / S
Wyoming	64	126.30	405.9 / 4	64.0	64.0	126.30	100.0 / S
U.S. Total	\$7,501	\$31.11	100.0	\$7,501.1	\$7,501.1	\$31.11	100.0

Note: All per capita amounts are in dollars; total amounts are in millions of dollars.

Representative Rate = 100%.

*Revenue base is actual receipts from rents and royalties in millions of dollars.

S = All states have the same effort index because of the design of this revenue base.

Source: Price Waterhouse

Table 2-35

Payments under the *Mineral Leasing Act* – 1986

State	Revenue Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Revenue Capacity	Revenue	Revenue Per Capita	Revenue Effort Index/Rank
Alabama	\$0.3	\$0.06	3.5 / 21	\$0.3	\$0.3	\$0.06	100.0 / S
Alaska	18.1	33.98	1929.8 / 3	18.1	18.1	33.98	100.0 / S
Arizona	0.7	0.22	12.4 / 16	0.7	0.7	0.22	100.0 / S
Arkansas	0.6	0.26	14.9 / 15	0.6	0.6	0.26	100.0 / S
California	33.1	1.23	69.6 / 11	33.1	33.1	1.23	100.0 / S
Colorado	41.8	12.81	727.5 / 6	41.8	41.8	12.81	100.0 / S
Connecticut	0.0	0.00	0.0 / Z	0.0	0.0	0.00	100.0 / S
Delaware	0.0	0.00	0.0 / Z	0.0	0.0	0.00	100.0 / S
DC (Washington)	0.0	0.00	0.0 / Z	0.0	0.0	0.00	100.0 / S
Florida	0.1	0.01	0.4 / 22	0.1	0.1	0.01	100.0 / S
Georgia	0.0	0.00	0.0 / Z	0.0	0.0	0.00	100.0 / S
Hawaii	0.0	0.00	0.0 / Z	0.0	0.0	0.00	100.0 / S
Idaho	2.1	2.10	119.3 / 9	2.1	2.1	2.10	100.0 / S
Illinois	0.0	0.00	0.0 / Z	0.0	0.0	0.00	100.0 / S
Indiana	0.0	0.00	0.0 / Z	0.0	0.0	0.00	100.0 / S
Iowa	0.0	0.00	0.0 / Z	0.0	0.0	0.00	100.0 / S
Kansas	0.9	0.36	20.2 / 14	0.9	0.9	0.36	100.0 / S
Kentucky	0.0	0.00	0.0 / Z	0.0	0.0	0.00	100.0 / S
Louisiana	0.6	0.12	7.0 / 19	0.6	0.6	0.12	100.0 / S
Maine	0.0	0.00	0.0 / Z	0.0	0.0	0.00	100.0 / S
Maryland	0.0	0.00	0.0 / Z	0.0	0.0	0.00	100.0 / S
Massachusetts	0.0	0.00	0.0 / Z	0.0	0.0	0.00	100.0 / S
Michigan	0.0	0.00	0.2 / 23	0.0	0.0	0.00	100.0 / S
Minnesota	0.0	0.00	0.0 / 24	0.0	0.0	0.00	100.0 / S
Mississippi	0.5	0.20	11.1 / 17	0.5	0.5	0.20	100.0 / S
Missouri	0.0	0.00	0.0 / Z	0.0	0.0	0.00	100.0 / S
Montana	18.0	21.97	1248.1 / 4	18.0	18.0	21.97	100.0 / S
Nebraska	0.3	0.17	9.6 / 18	0.3	0.3	0.17	100.0 / S
Nevada	7.0	7.29	414.0 / 8	7.0	7.0	7.29	100.0 / S
New Hampshire	0.0	0.00	0.0 / Z	0.0	0.0	0.00	100.0 / S
New Jersey	0.0	0.00	0.0 / Z	0.0	0.0	0.00	100.0 / S
New Mexico	107.3	72.56	4121.2 / 2	107.3	107.3	72.56	100.0 / S
New York	0.0	0.00	0.0 / Z	0.0	0.0	0.00	100.0 / S
North Carolina	0.0	0.00	0.0 / Z	0.0	0.0	0.00	100.0 / S
North Dakota	7.4	10.96	622.4 / 7	7.4	7.4	10.96	100.0 / S
Ohio	0.0	0.00	0.0 / Z	0.0	0.0	0.00	100.0 / S
Oklahoma	2.6	0.78	44.3 / 12	2.6	2.6	0.78	100.0 / S
Oregon	1.2	0.45	25.5 / 13	1.2	1.2	0.45	100.0 / S
Pennsylvania	0.0	0.00	0.0 / Z	0.0	0.0	0.00	100.0 / S
Rhode Island	0.0	0.00	0.0 / Z	0.0	0.0	0.00	100.0 / S
South Carolina	0.0	0.00	0.0 / Z	0.0	0.0	0.00	100.0 / S
South Dakota	1.0	1.39	78.9 / 10	1.0	1.0	1.39	100.0 / S
Tennessee	0.0	0.00	0.0 / Z	0.0	0.0	0.00	100.0 / S
Texas	0.0	0.00	0.0 / 25	0.0	0.0	0.00	100.0 / S
Utah	27.6	16.56	940.6 / 5	27.6	27.6	16.56	100.0 / S
Vermont	0.0	0.00	0.0 / Z	0.0	0.0	0.00	100.0 / S
Virginia	0.0	0.00	0.0 / Z	0.0	0.0	0.00	100.0 / S
Washington	0.3	0.07	4.1 / 20	0.3	0.3	0.07	100.0 / S
West Virginia	0.0	0.00	0.0 / Z	0.0	0.0	0.00	100.0 / S
Wisconsin	0.0	0.00	0.0 / Z	0.0	0.0	0.00	100.0 / S
Wyoming	152.9	301.52	17126.1 / 1	152.9	152.9	301.52	100.0 / S
U.S. Total	\$424.4	\$1.76	100.0	\$424.4	\$424.4	\$1.76	100.0

Note: All per capita amounts are in dollars; total amounts are in millions of dollars.

Representative Rate = 100%.

*Revenue base is actual receipts in millions of dollars from payments under the federal *Mineral Leasing Act*.

S = All states have the same effort index because of the design of this revenue base.

Z = Zero revenue reported.

Source: Price Waterhouse

Table 2-36
User Charges—1986

State	Revenue Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Revenue Capacity	Revenue	Revenue Per Capita	Revenue Effort Index/Rank
Alabama	\$45,939	\$258.19	77.4 / 43	\$1,046.5	\$1,701.2	\$419.75	162.6 / 5
Alaska	9,495	405.04	121.4 / 4	216.3	408.9	765.75	189.1 / 1
Arizona	44,719	307.11	92.1 / 27	1,018.7	926.5	279.31	90.9 / 38
Arkansas	26,268	252.26	75.6 / 48	598.4	588.5	248.12	98.4 / 33
California	456,098	385.07	115.5 / 7	10,389.6	10,589.1	392.46	101.9 / 28
Colorado	49,771	347.03	104.1 / 13	1,133.7	1,283.8	392.97	113.2 / 23
Connecticut	62,502	446.46	133.9 / 1	1,423.8	666.5	209.00	46.8 / 51
Delaware	9,498	341.80	102.5 / 15	216.4	318.2	502.61	147.0 / 6
DC (Washington)	12,142	441.83	132.5 / 2	276.6	175.8	280.86	63.6 / 50
Florida	170,980	333.60	100.0 / 20	3,894.8	4,131.7	353.89	106.1 / 25
Georgia	82,078	306.30	91.8 / 29	1,869.7	2,746.9	450.02	146.9 / 7
Hawaii	15,814	339.20	101.7 / 17	360.2	368.9	347.38	102.4 / 27
Idaho	11,250	255.50	76.6 / 46	256.3	301.5	300.58	117.6 / 21
Illinois	180,052	355.01	106.4 / 10	4,101.5	2,754.3	238.41	67.2 / 48
Indiana	72,294	299.20	89.7 / 33	1,646.8	2,067.5	375.63	125.5 / 15
Iowa	38,053	304.04	91.2 / 30	866.8	1,197.0	419.84	138.1 / 10
Kansas	36,042	333.61	100.0 / 19	821.0	826.3	335.77	100.6 / 29
Kentucky	41,902	256.04	76.8 / 45	954.5	916.8	245.92	96.0 / 36
Louisiana	50,382	254.98	76.5 / 47	1,147.7	1,647.4	366.00	143.5 / 9
Maine	15,007	291.18	87.3 / 35	341.8	263.0	223.98	76.9 / 43
Maryland	75,272	384.19	115.2 / 8	1,714.6	1,218.2	272.95	71.0 / 44
Massachusetts	103,353	403.69	121.0 / 5	2,354.3	1,649.8	282.89	70.1 / 46
Michigan	135,113	336.55	100.9 / 18	3,077.8	3,526.8	385.66	114.6 / 22
Minnesota	63,184	341.55	102.4 / 16	1,439.3	1,928.5	457.65	134.0 / 12
Mississippi	25,504	221.32	66.4 / 51	581.0	985.2	375.31	169.6 / 4
Missouri	69,856	314.11	94.2 / 25	1,591.3	1,361.2	268.70	85.5 / 41
Montana	9,666	268.85	80.6 / 41	220.2	215.5	263.18	97.9 / 35
Nebraska	21,957	312.99	93.9 / 26	500.2	727.0	454.97	145.4 / 8
Nevada	14,870	351.74	105.5 / 11	338.7	407.9	423.61	120.4 / 17
New Hampshire	16,339	362.41	108.7 / 9	372.2	238.3	232.03	64.0 / 49
New Jersey	141,919	424.25	127.2 / 3	3,232.8	2,228.4	292.44	68.9 / 47
New Mexico	16,894	260.20	78.0 / 42	384.8	456.3	308.49	118.6 / 20
New York	304,095	389.77	116.9 / 6	6,927.1	6,314.0	355.28	91.1 / 37
North Carolina	78,763	283.39	85.0 / 37	1,794.2	1,609.9	254.28	89.7 / 39
North Dakota	8,470	284.15	85.2 / 36	192.9	336.0	494.82	174.1 / 3
Ohio	149,807	317.38	95.2 / 23	3,412.5	3,407.5	316.92	99.9 / 32
Oklahoma	40,595	279.80	83.9 / 38	924.7	1,189.9	360.02	128.7 / 14
Oregon	35,955	303.57	91.0 / 32	819.0	975.2	361.45	119.1 / 19
Pennsylvania	169,392	324.55	97.3 / 22	3,858.6	2,706.7	227.67	70.1 / 45
Rhode Island	14,213	332.06	99.6 / 21	323.8	251.4	257.89	77.7 / 42
South Carolina	38,153	257.28	77.1 / 44	869.1	1,166.7	345.37	134.2 / 11
South Dakota	8,364	269.10	80.7 / 40	190.5	190.6	269.20	100.0 / 31
Tennessee	57,645	273.39	82.0 / 39	1,313.1	1,595.1	332.11	121.5 / 16
Texas	224,877	307.07	92.1 / 28	5,122.5	5,125.1	307.23	100.1 / 30
Utah	18,288	250.20	75.0 / 49	416.6	539.3	323.88	129.4 / 13
Vermont	7,220	304.00	91.2 / 31	164.5	161.1	297.82	98.0 / 34
Virginia	89,169	350.99	105.2 / 12	2,031.2	1,767.8	305.47	87.0 / 40
Washington	66,978	341.86	102.5 / 14	1,525.7	1,672.2	374.67	109.6 / 24
West Virginia	20,289	240.84	72.2 / 50	462.2	478.5	249.34	103.5 / 26
Wisconsin	66,549	316.81	95.0 / 24	1,515.9	1,820.6	380.48	120.1 / 18
Wyoming	6,485	291.37	87.4 / 34	147.7	269.6	531.77	182.5 / 2
U.S. Total	\$3,529,520	\$333.50	100.0	\$80,400.0	\$80,400.0	\$333.50	100.0

Note: All per capita amounts are in dollars; total amounts are in millions of dollars.

Representative Rate = 2.28%.

*Revenue base is aggregate personal income in millions of dollars.

Source: Price Waterhouse

Fiscal Capacity Graphs: State by State

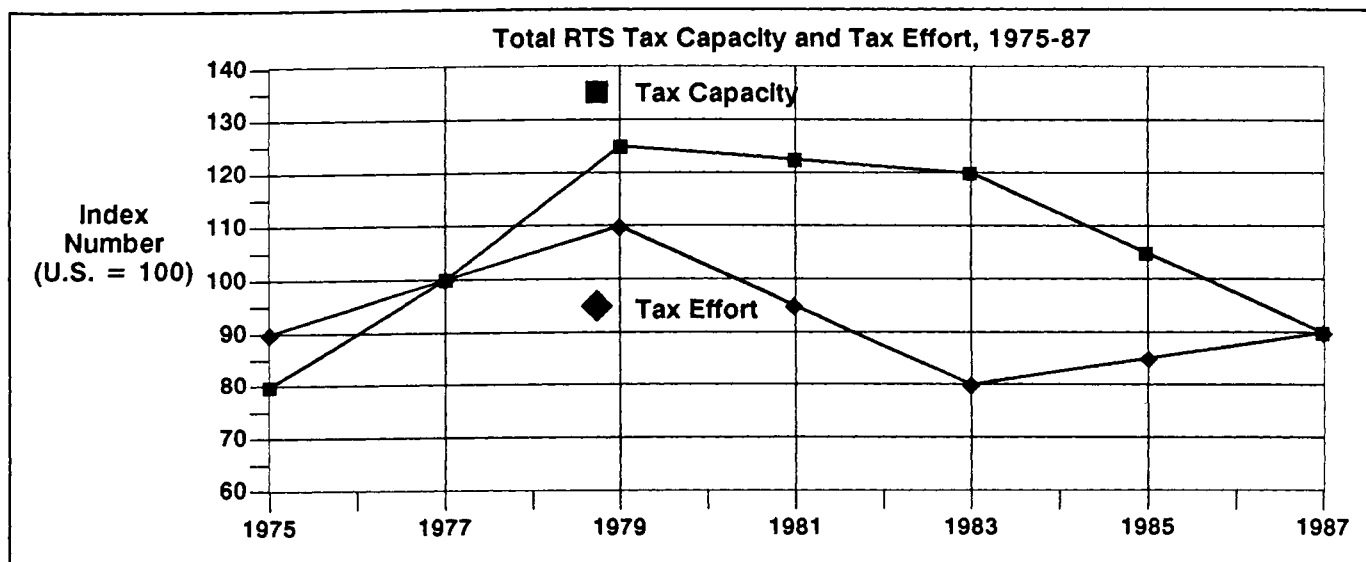
This section contains graphs that present RTS and RRS data on a state-by-state basis. The graphs show fiscal capacity and effort both over time and by selected revenue bases for 1986. While the graphs are intended to facilitate understanding of a state's fiscal position, they must be interpreted with care.

How to Read the Graphs

The top graph on each page shows a state's total RTS tax capacity and tax effort indices for selected years from 1975 to 1986. These graphs are useful for illustrating the trends in each state's capacity and effort, not for comparing the relative position of a state's capacity and effort (which is shown in the lower graphs). In these graphs, both capacity and effort are expressed as indexes, and thus show a state's position relative to the U.S. average of 100. To get an accurate picture of whether a state has room to raise—or lower—revenues to meet the national average tax effort, one should compare the

state's tax effort to the national average index of 100, not to the state's capacity index level.

For example, in the hypothetical graph below, in 1975 the state's capacity is 80 percent of average and its effort is 90 percent of average. This implies that, given its low capacity, the state could increase its tax effort by 10 percent to reach the national average tax effort level. By 1979, the state's capacity has increased to 25 percent above average, and its effort to 10 percent above average. Thus, even though the effort index is below the capacity index, the state still has a tax effort above the national average. In 1983, capacity is 20 percent above average, but the state is 20 percent below the U.S. average in tax effort. In this case, the state could increase its effort by 20 percent if it wished to match the national average effort given its capacity. Finally, in 1987, both capacity and effort are at 90 percent of average. Here, even though its capacity is below average, the state still has room to raise revenues by 10 percent without exceeding the national



average in tax effort. This example is intended for illustrative purposes only; it does not represent any particular state.

Whereas the top graph on each page shows tax capacity and effort over time, the bottom graph compares capacity and revenue utilization for eight selected revenue bases. Estimated capacity per capita, actual revenue collections per capita, and the U.S. average 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
- Total Mineral Revenues
- User Charges

Several of these bases are summations of other smaller bases. For example, Total Selective Sales Taxes encompasses nine selective sales taxes, and Total License Taxes includes six license taxes. Total Mineral Revenues is the sum of severance tax proceeds, rents and royalties,

and grants received under the federal *Mineral Leasing Act*. The first of these three bases is included in the RTS, the others in the RRS. User Charges are included only in the RRS.

The bottom graph on each page shows the degree to which a state utilizes a particular revenue source relative to other states. If the first bar (capacity) exceeds the second bar (revenue) for a particular revenue source, then the state is raising less revenue from that source than the "average state" would raise given the same base. Conversely, if the revenue bar exceeds the capacity bar, the state is taxing that base more heavily than average.

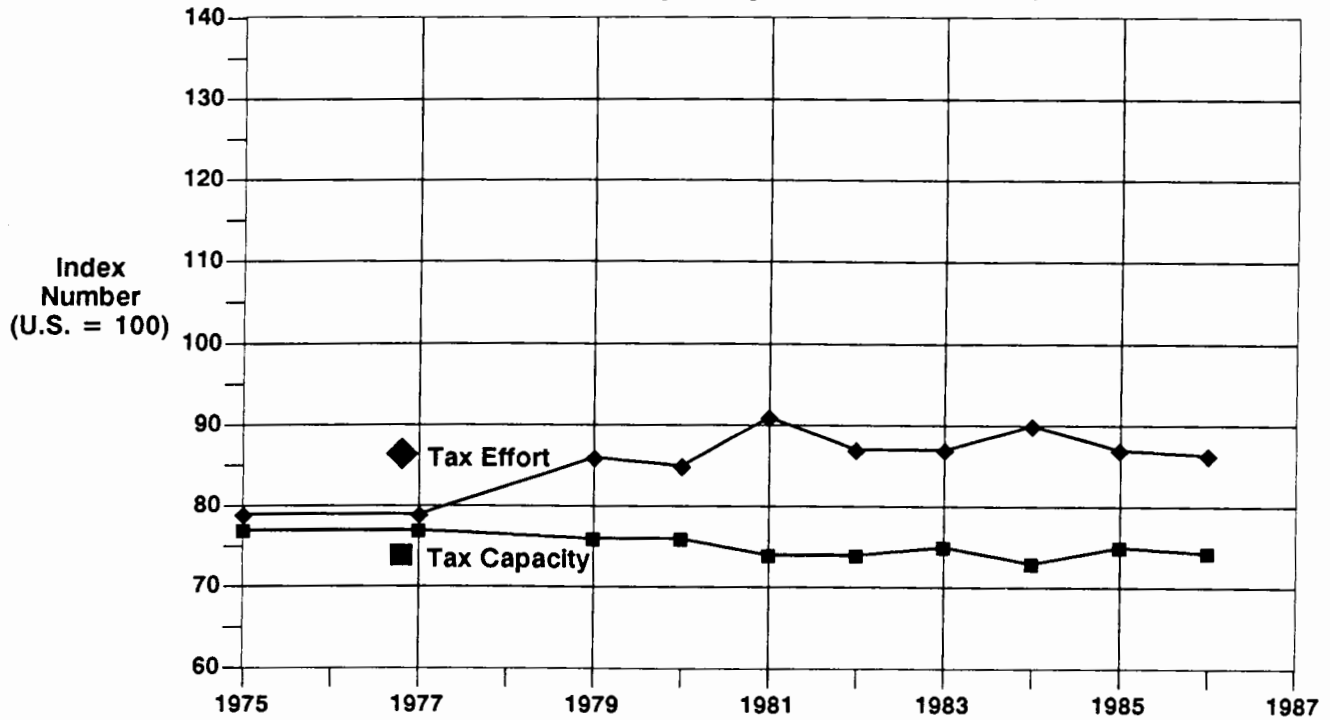
The lower graphs can also be interpreted to show how a state's tax mix of revenue sources compares to that of other states. For example, if a state's revenue exceeds its capacity for the general sales tax and income tax but falls below its capacity for property taxation, then that state has a tax mix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

Alabama

1986 RTS Tax Capacity = 74

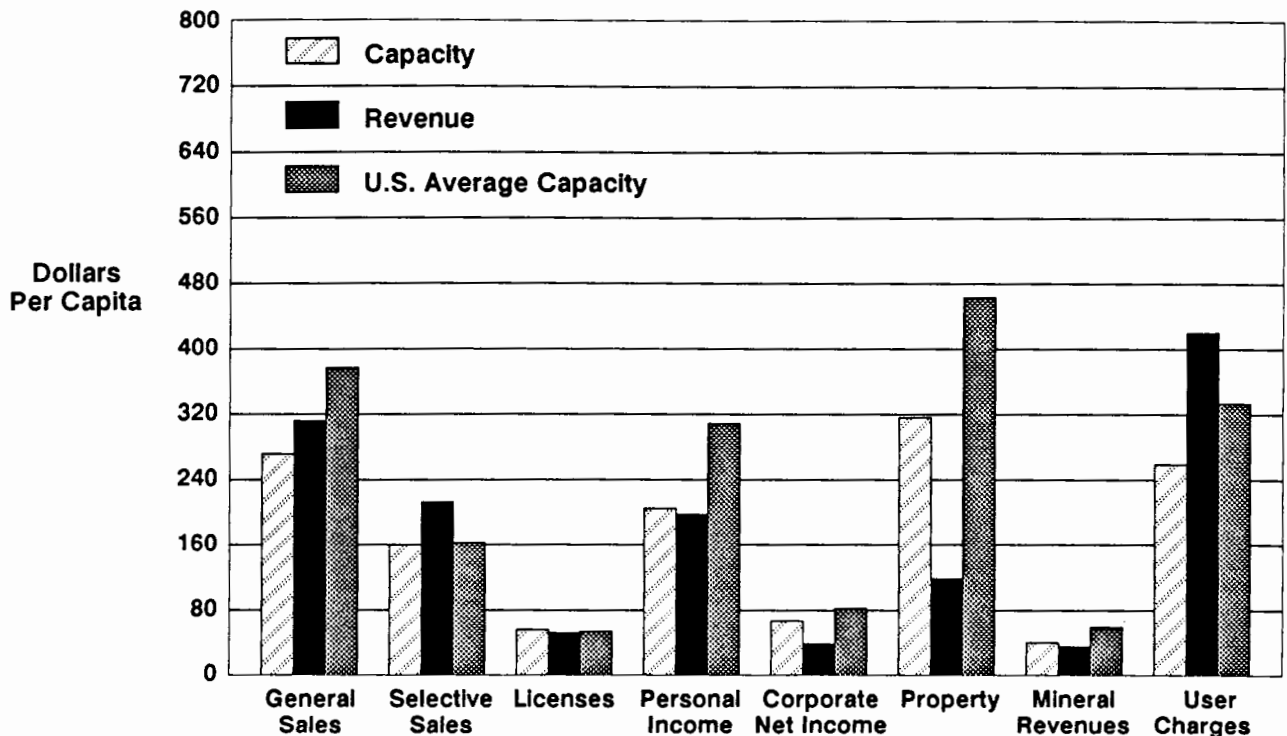
1986 RTS Tax Effort = 86

Total RTS Tax Capacity and Tax Effort, 1975-86



1986 Capacity and Revenue

Selected Revenue Bases

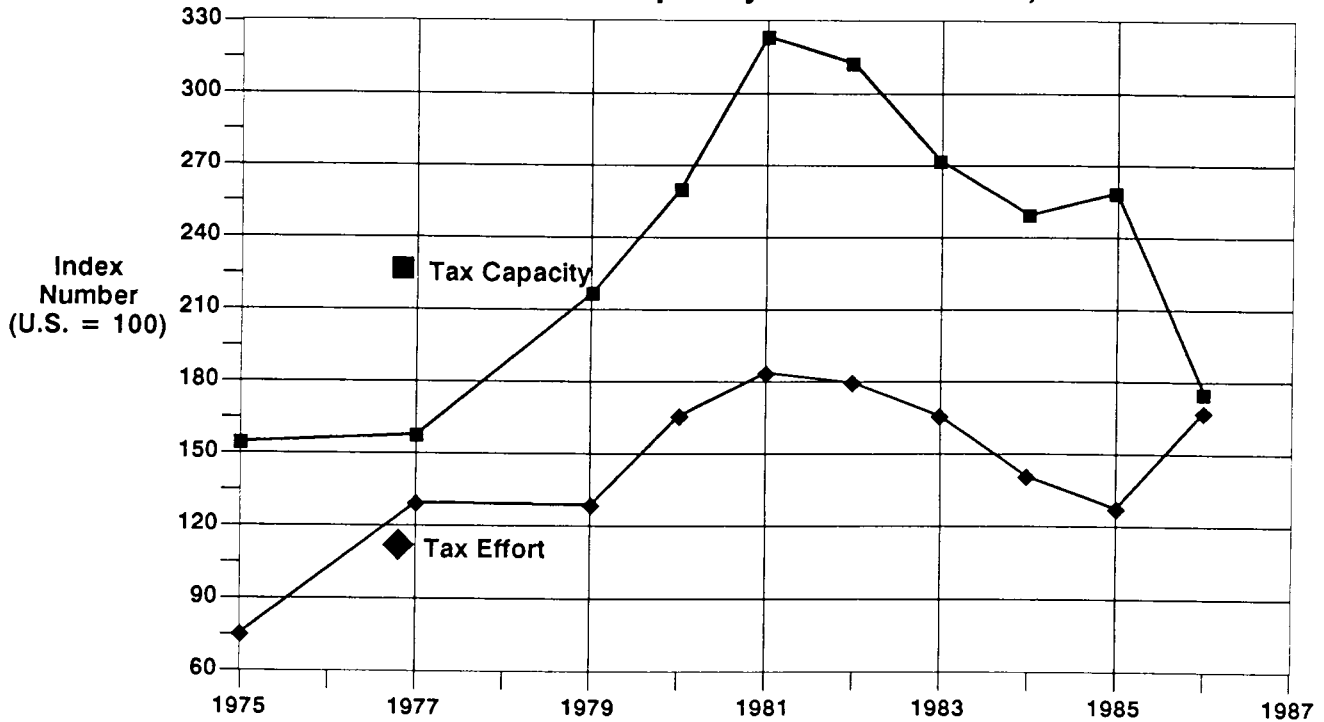


Alaska

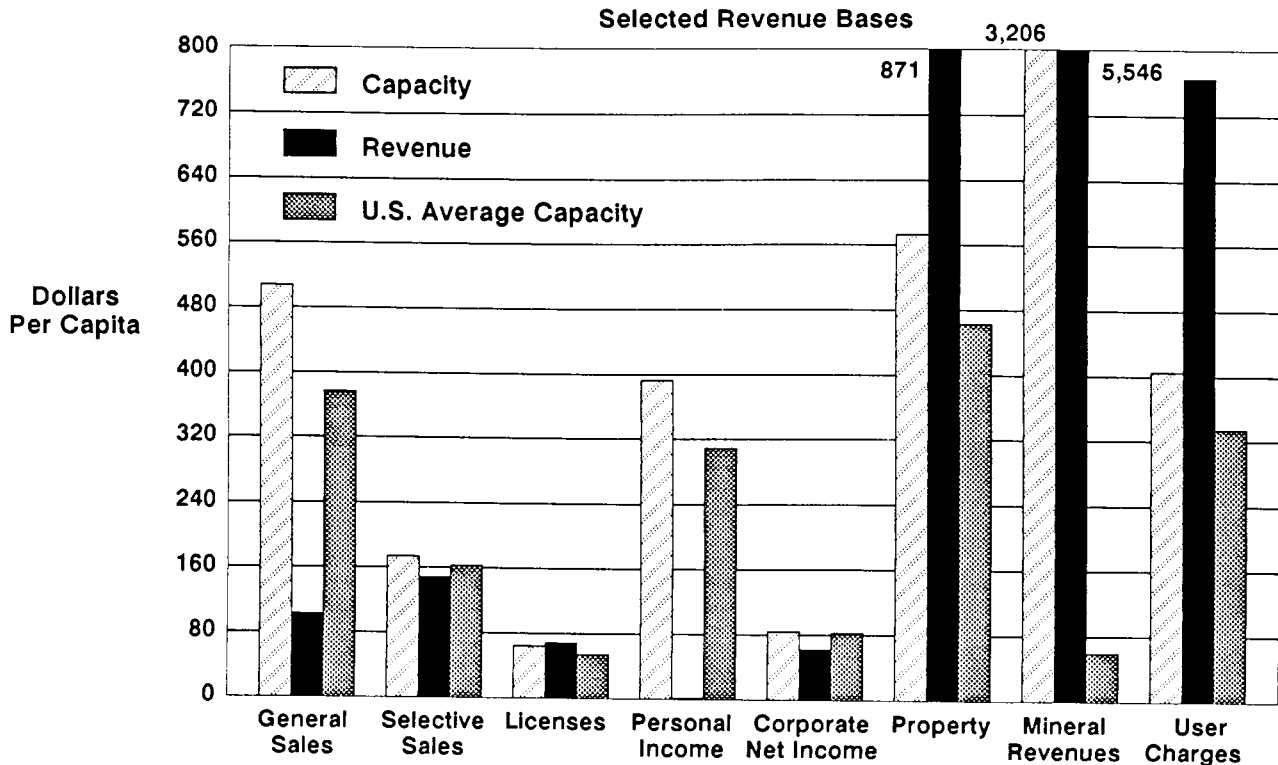
1986 RTS Tax Capacity = 177

1986 RTS Tax Effort = 168

Total RTS Tax Capacity and Tax Effort, 1975-86



1986 Capacity and Revenue

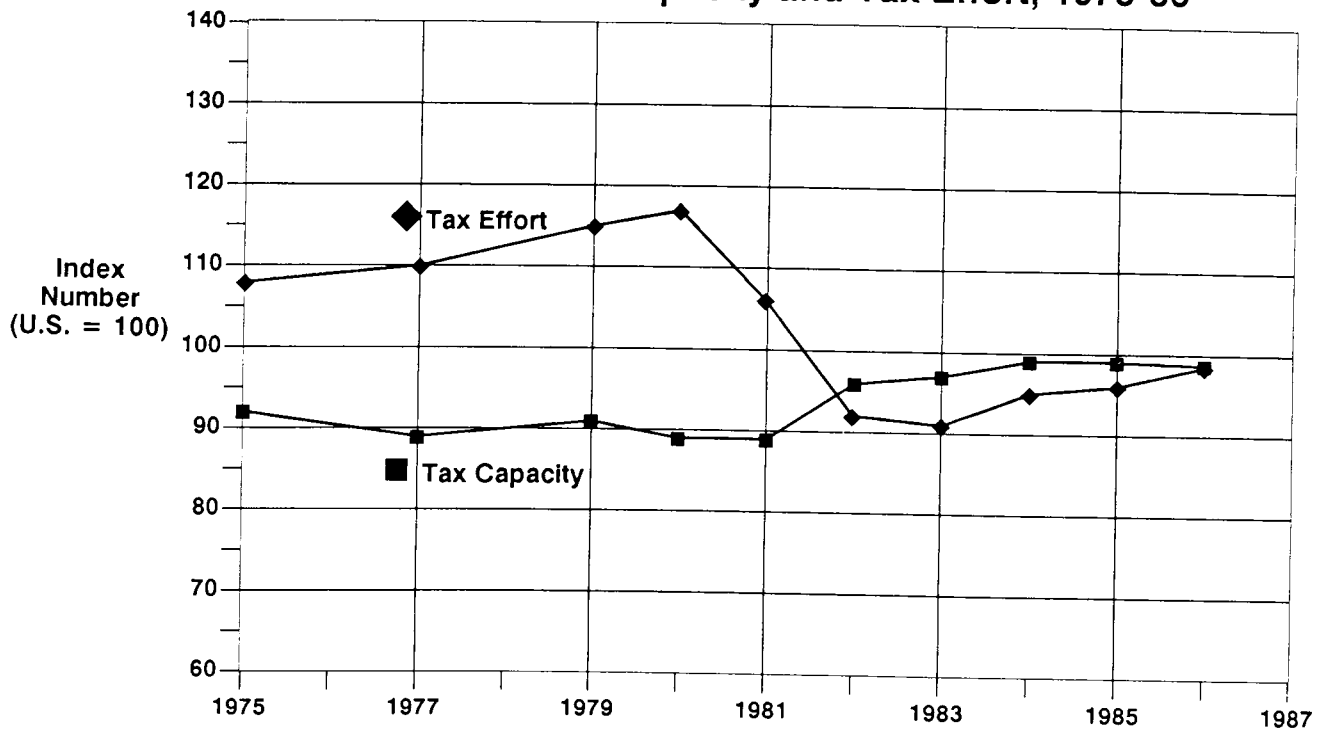


Arizona

1986 RTS Tax Capacity = 99

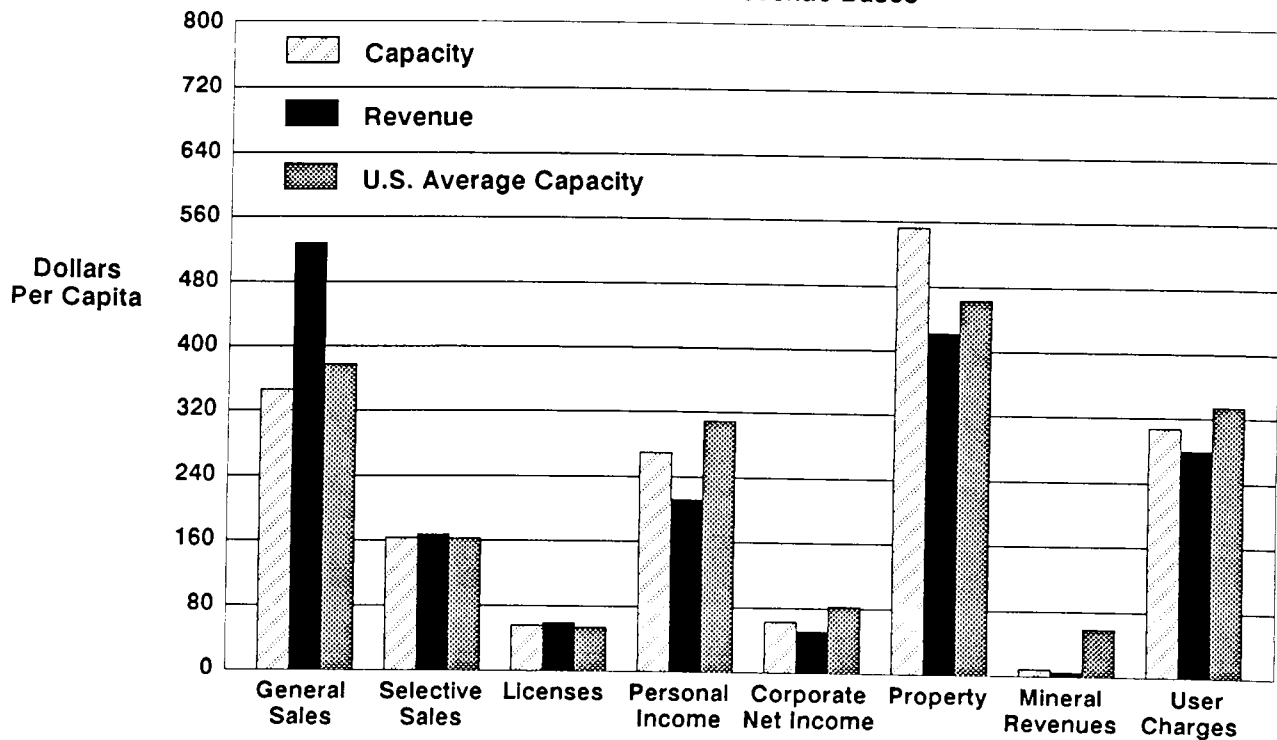
1986 RTS Tax Effort = 99

Total RTS Tax Capacity and Tax Effort, 1975-86



1986 Capacity and Revenue

Selected Revenue Bases

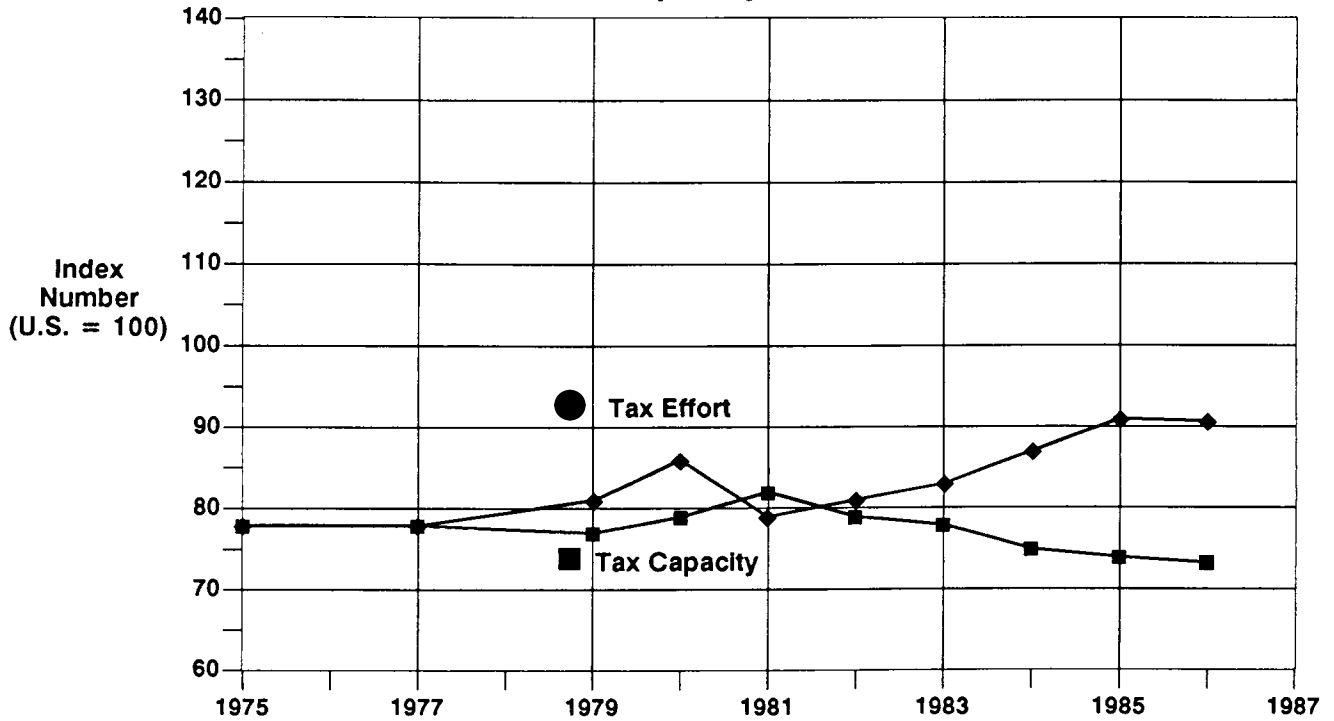


Arkansas

1986 RTS Tax Capacity = 73

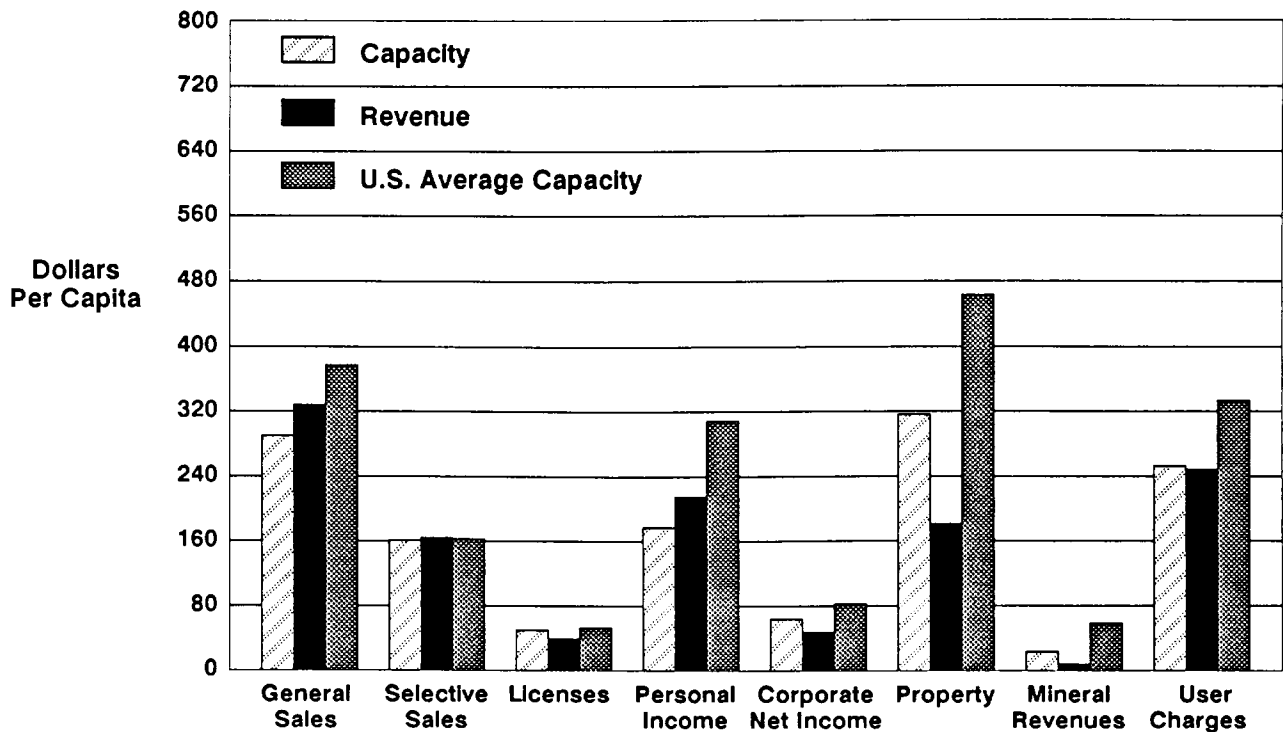
1986 RTS Tax Effort = 91

Total RTS Tax Capacity and Tax Effort, 1975-86



1986 Capacity and Revenue

Selected Revenue Bases

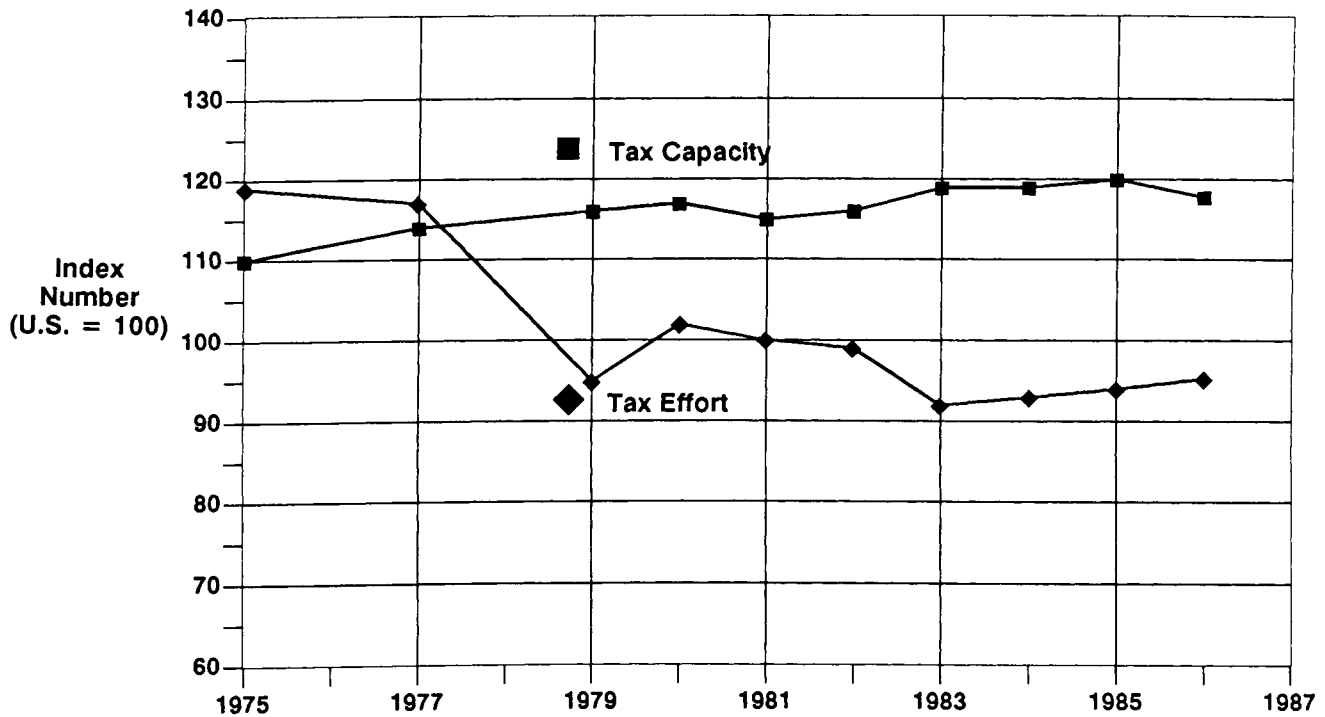


California

1986 RTS Tax Capacity = 118

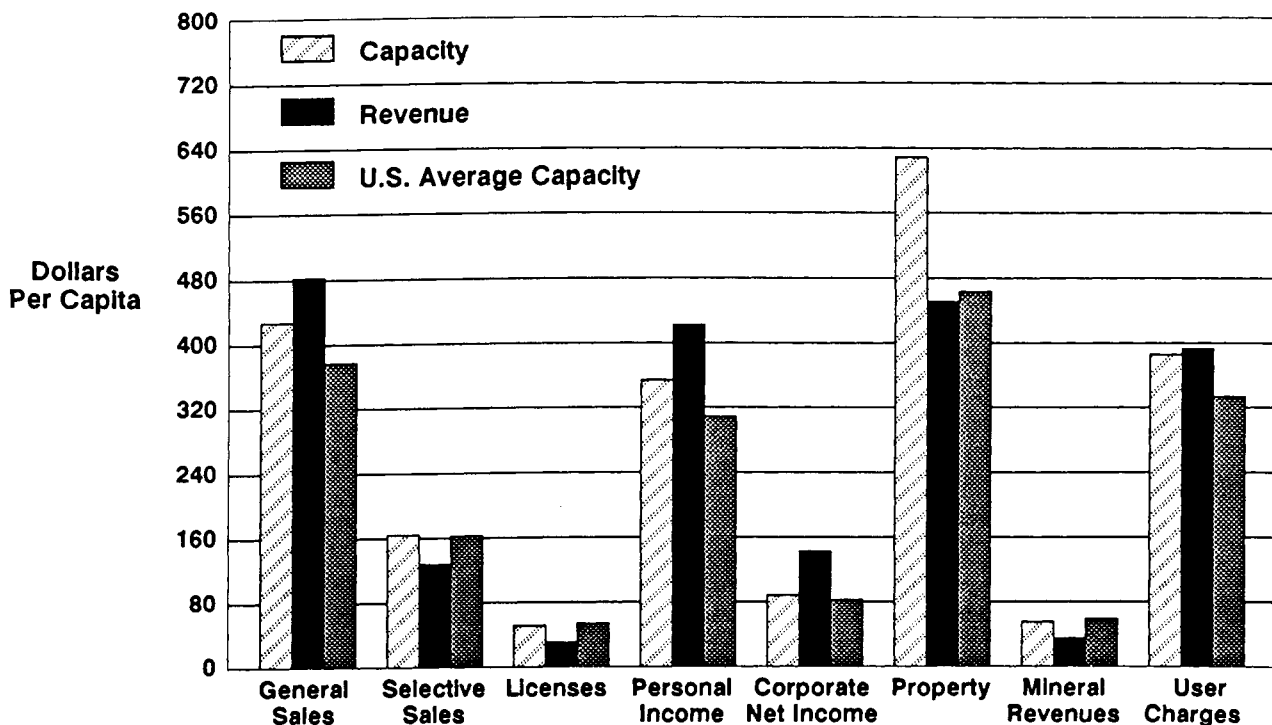
1986 RTS Tax Effort = 95

Total RTS Tax Capacity and Tax Effort, 1975-86



1986 Capacity and Revenue

Selected Revenue Bases

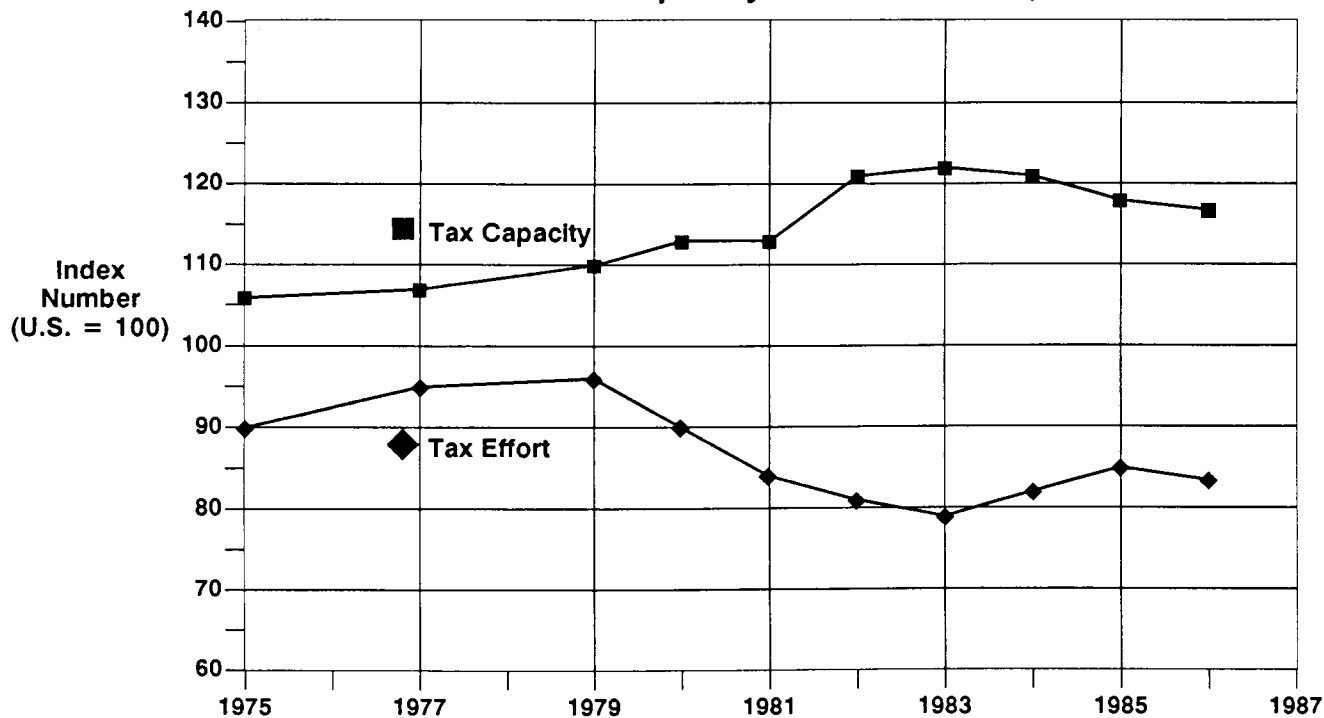


Colorado

1986 RTS Tax Capacity = 117

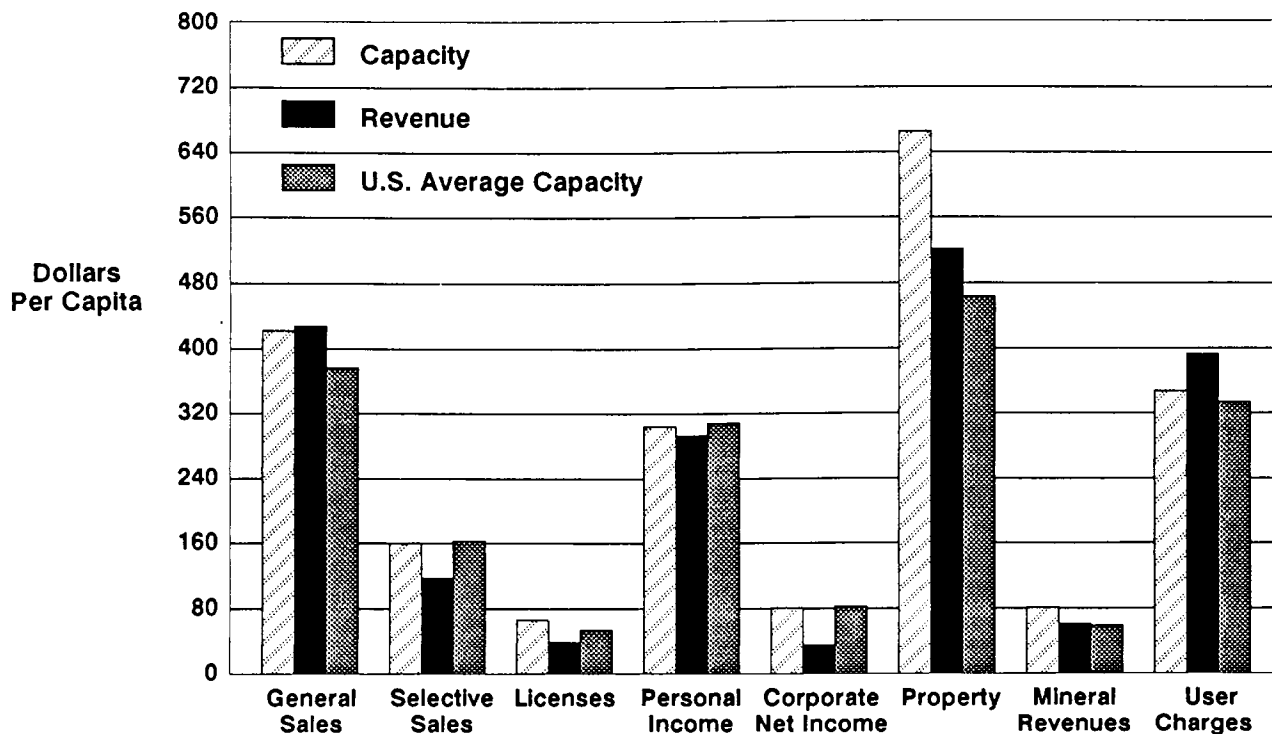
1986 RTS Tax Effort = 83

Total RTS Tax Capacity and Tax Effort, 1975-86



1986 Capacity and Revenue

Selected Revenue Bases

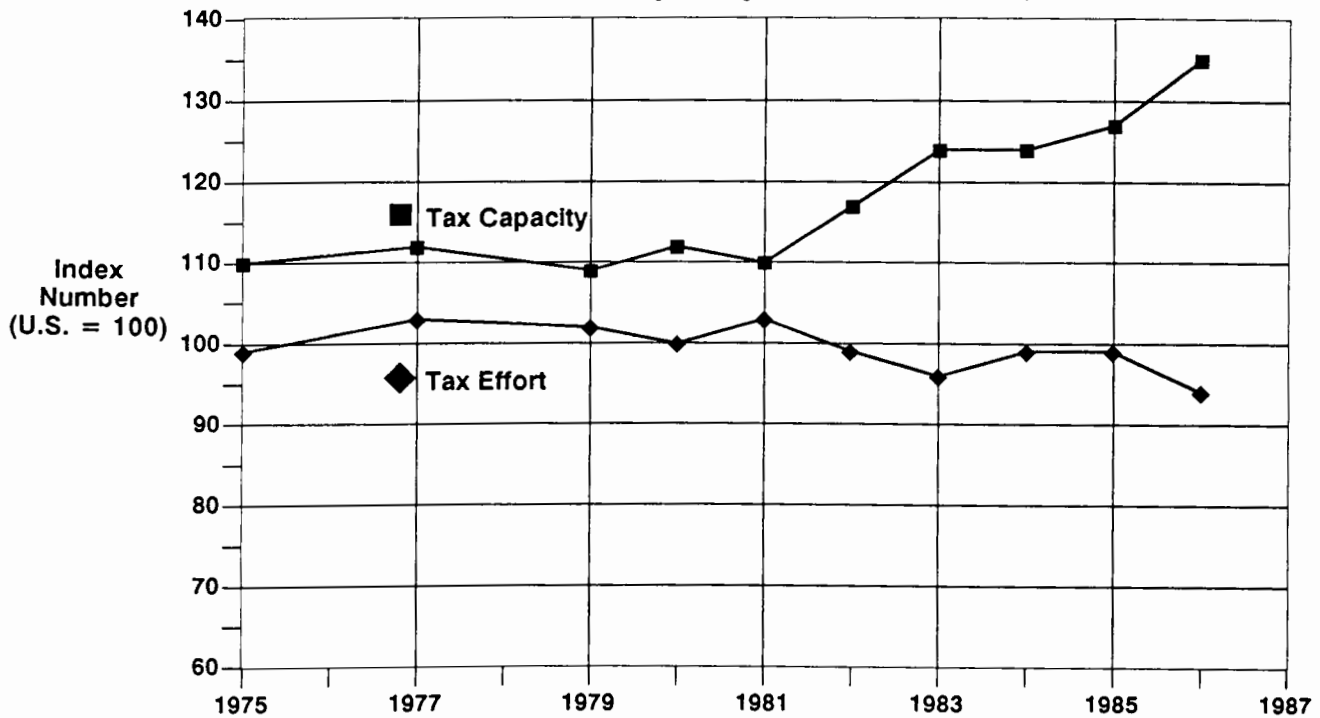


Connecticut

1986 RTS Tax Capacity = 135

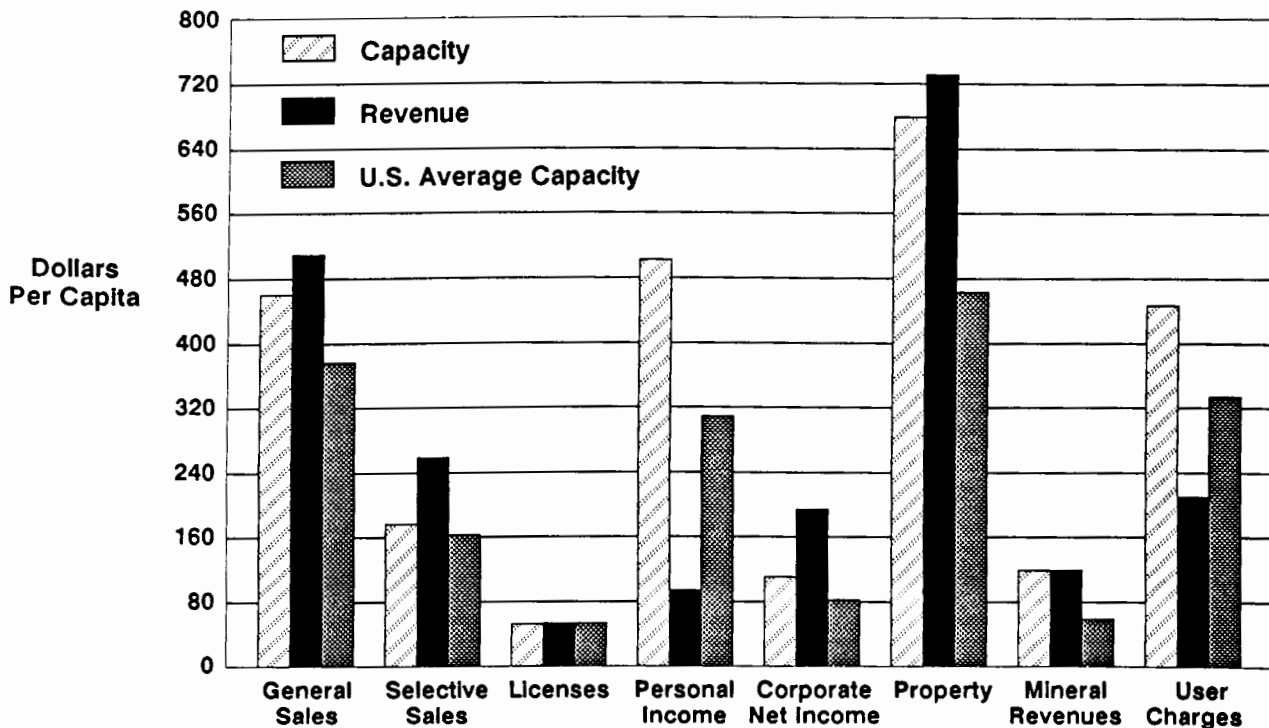
1986 RTS Tax Effort = 94

Total RTS Tax Capacity and Tax Effort, 1975-86



1986 Capacity and Revenue

Selected Revenue Bases

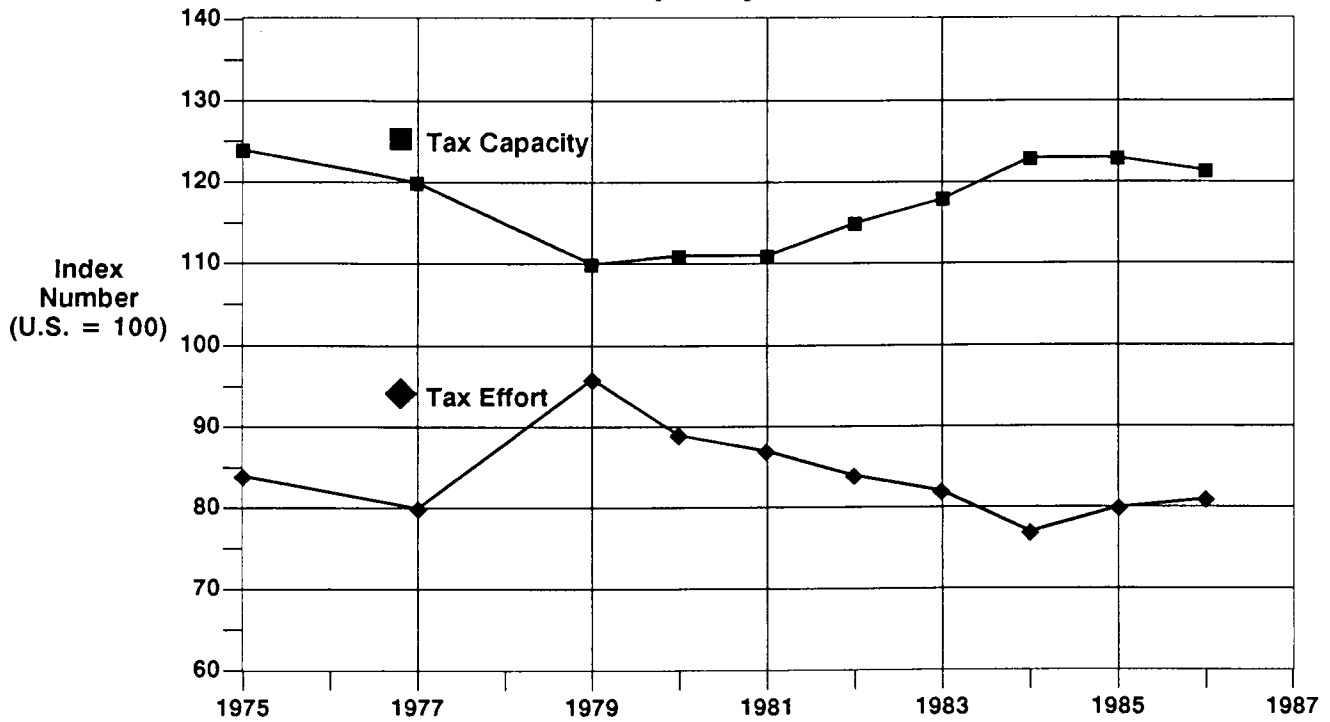


Delaware

1986 RTS Tax Capacity = 121

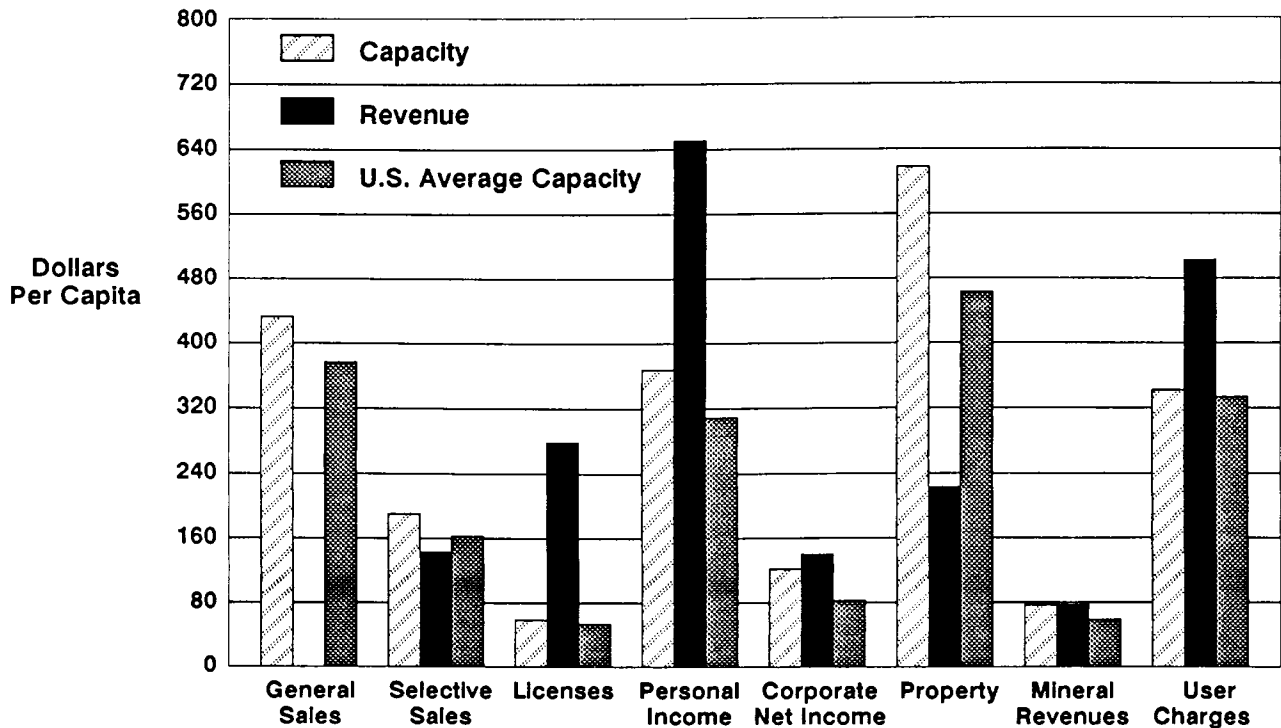
1986 RTS Tax Effort = 81

Total RTS Tax Capacity and Tax Effort, 1975-86



1986 Capacity and Revenue

Selected Revenue Bases

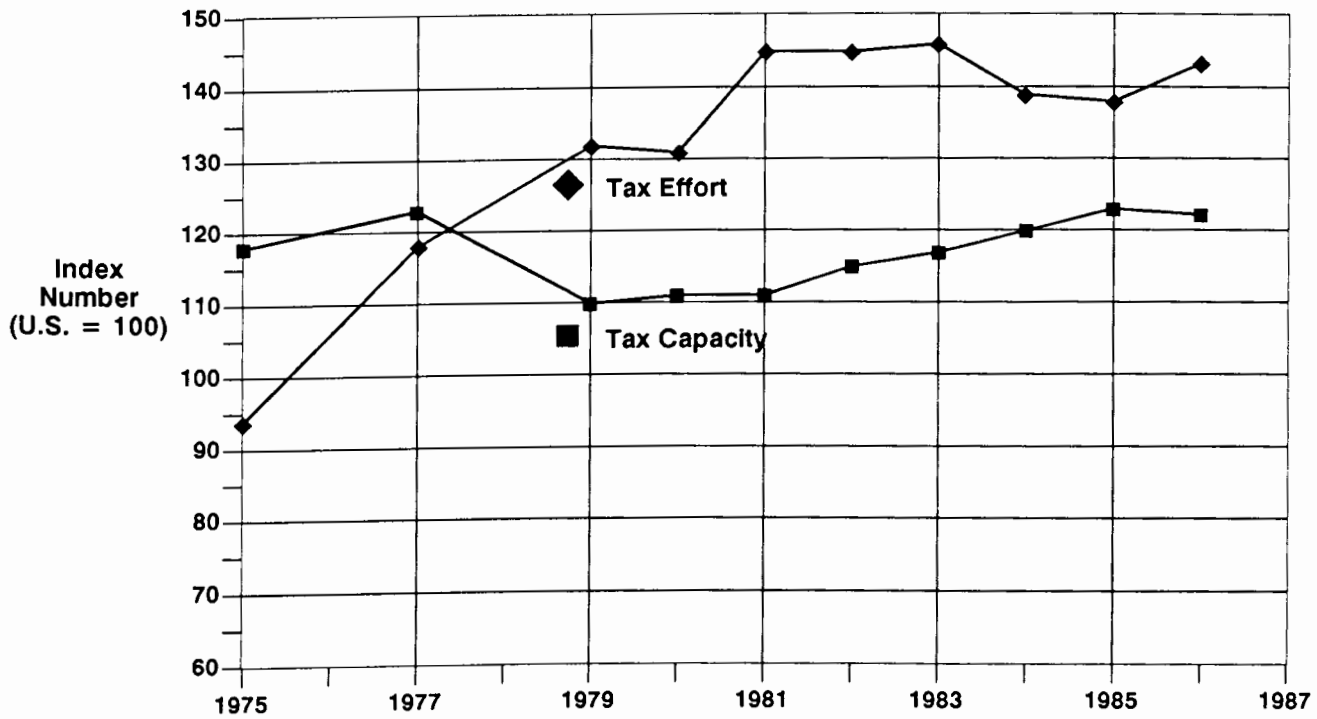


DC (Washington)

1986 RTS Tax Capacity = 122

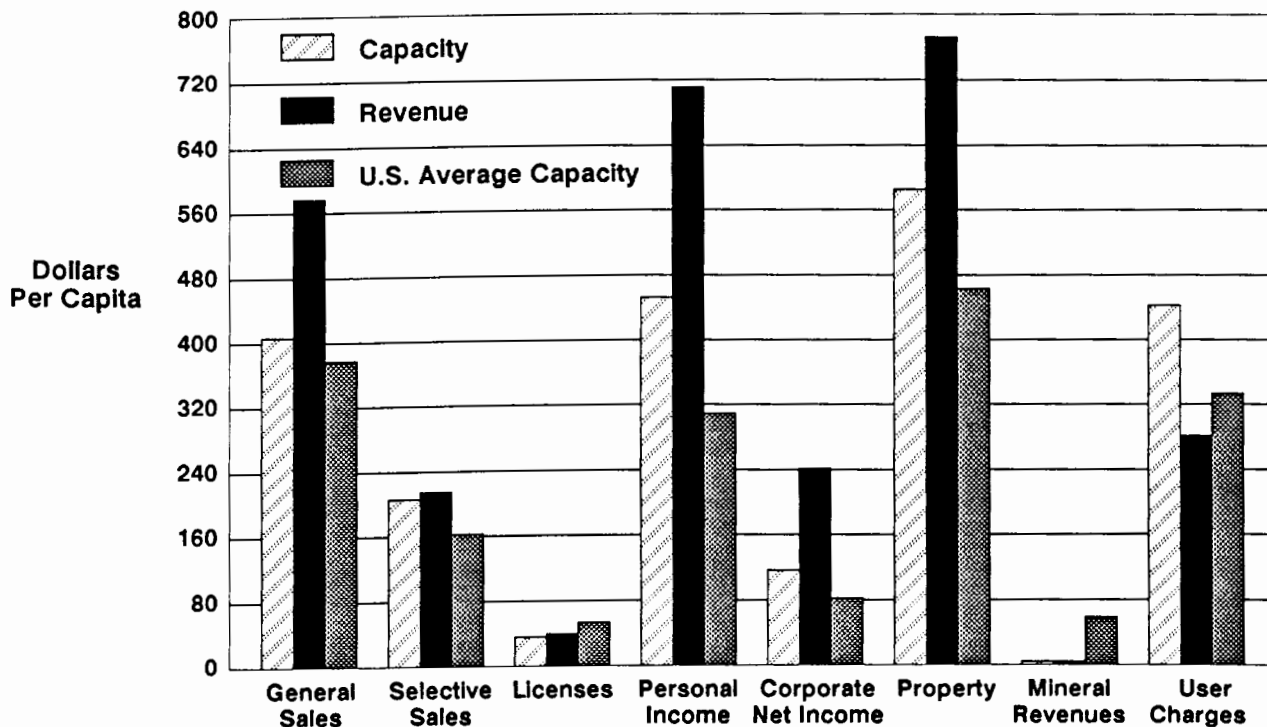
1986 RTS Tax Effort = 143

Total RTS Tax Capacity and Tax Effort, 1975-86



1986 Capacity and Revenue

Selected Revenue Bases

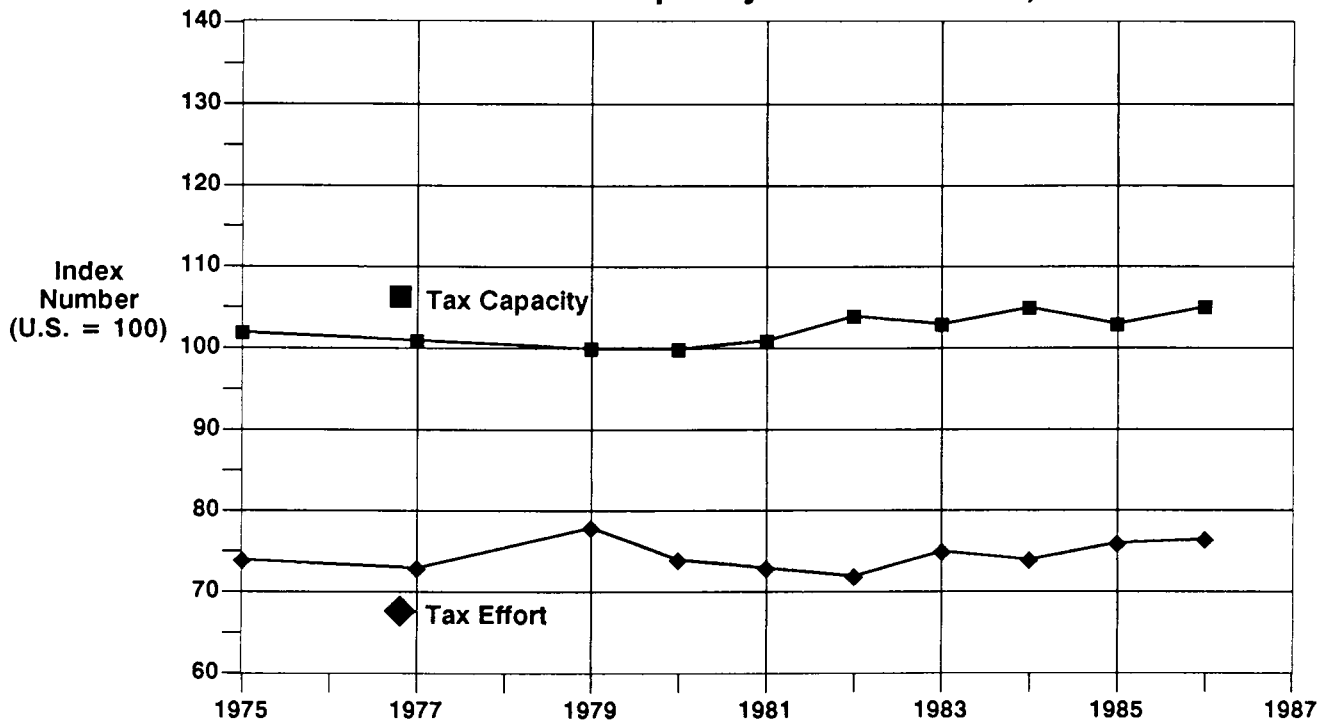


Florida

1986 RTS Tax Capacity = 105

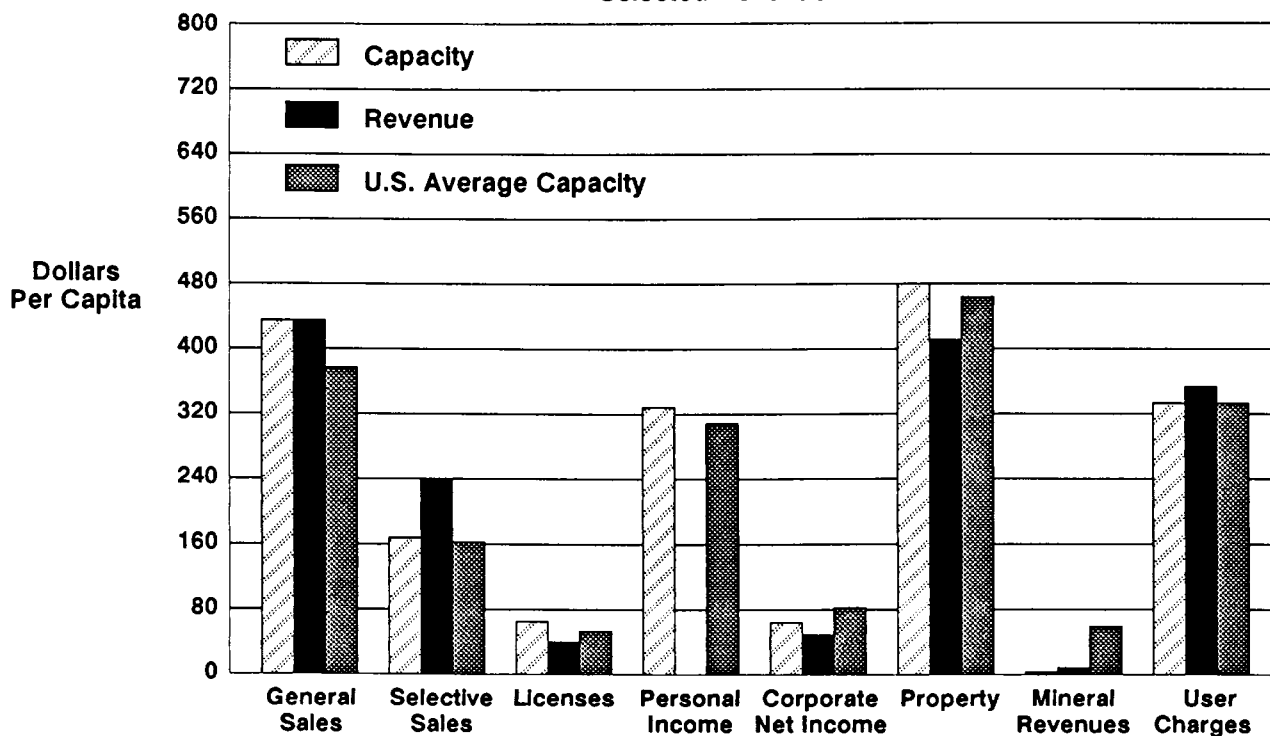
1986 RTS Tax Effort = 77

Total RTS Tax Capacity and Tax Effort, 1975-86



1986 Capacity and Revenue

Selected Revenue Bases

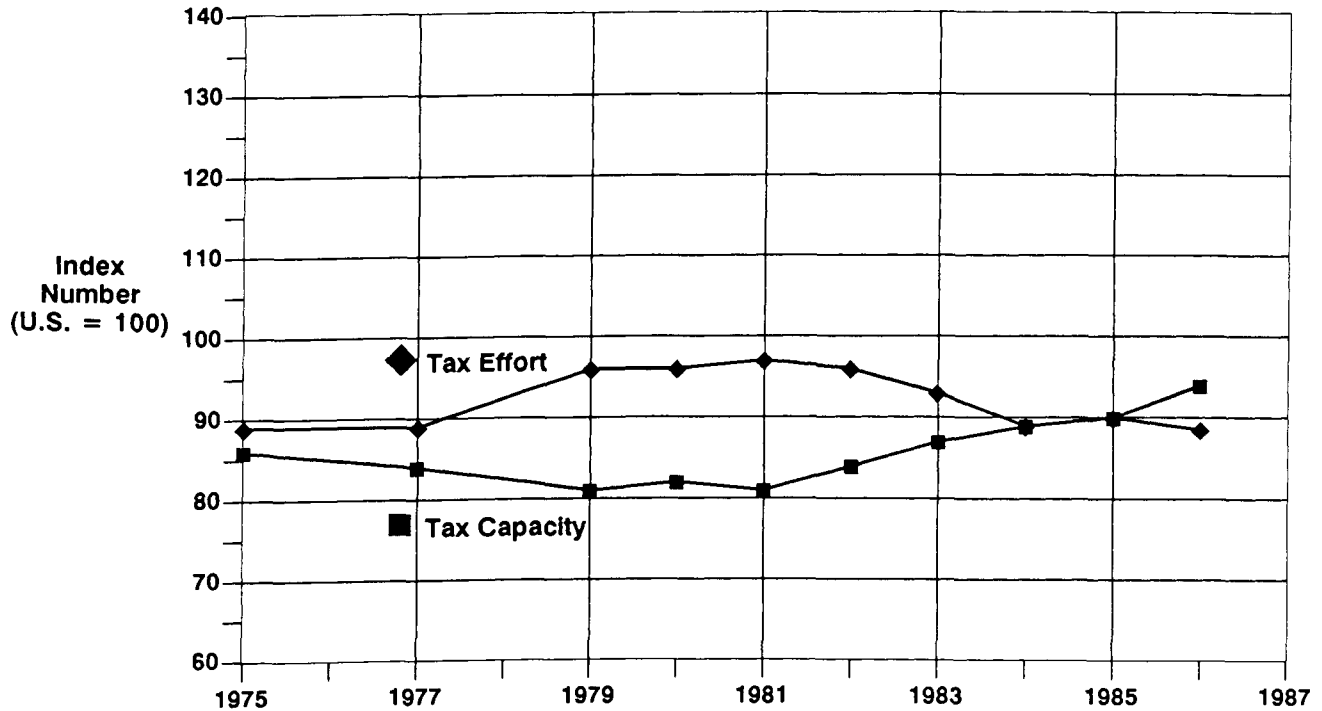


Georgia

1986 RTS Tax Capacity = 94

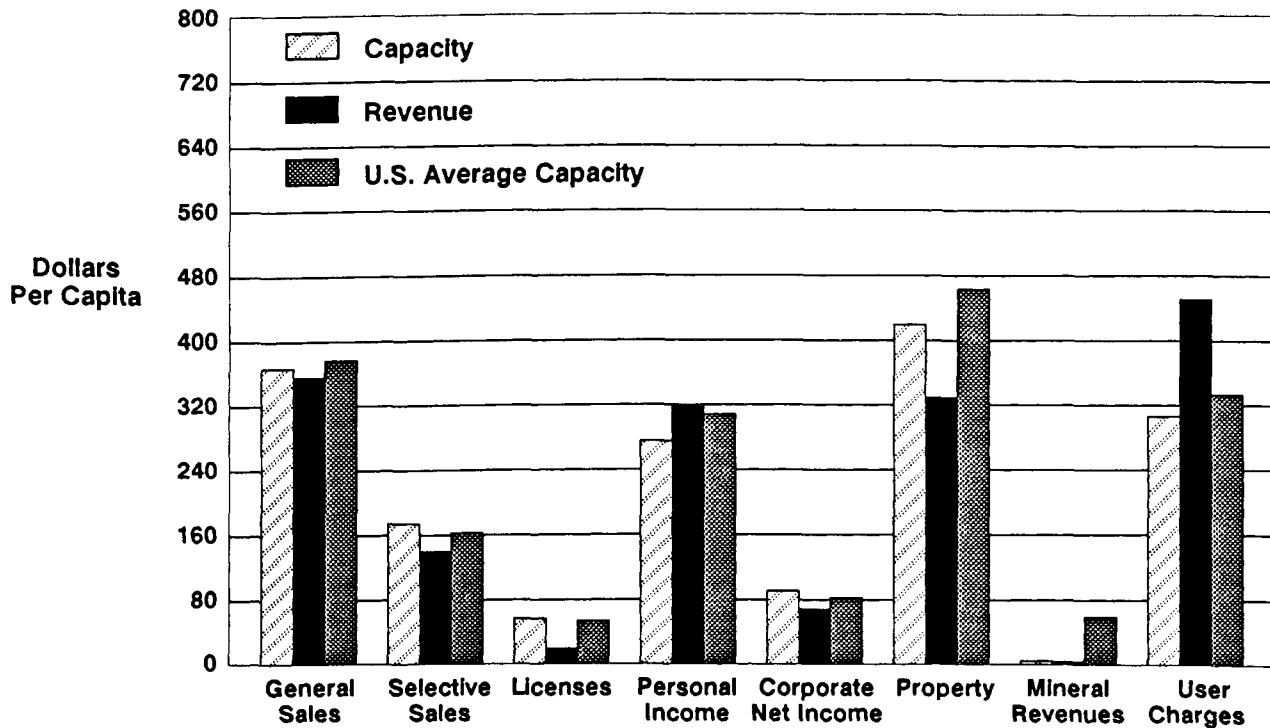
1986 RTS Tax Effort = 89

Total RTS Tax Capacity and Tax Effort, 1975-86



1986 Capacity and Revenue

Selected Revenue Bases

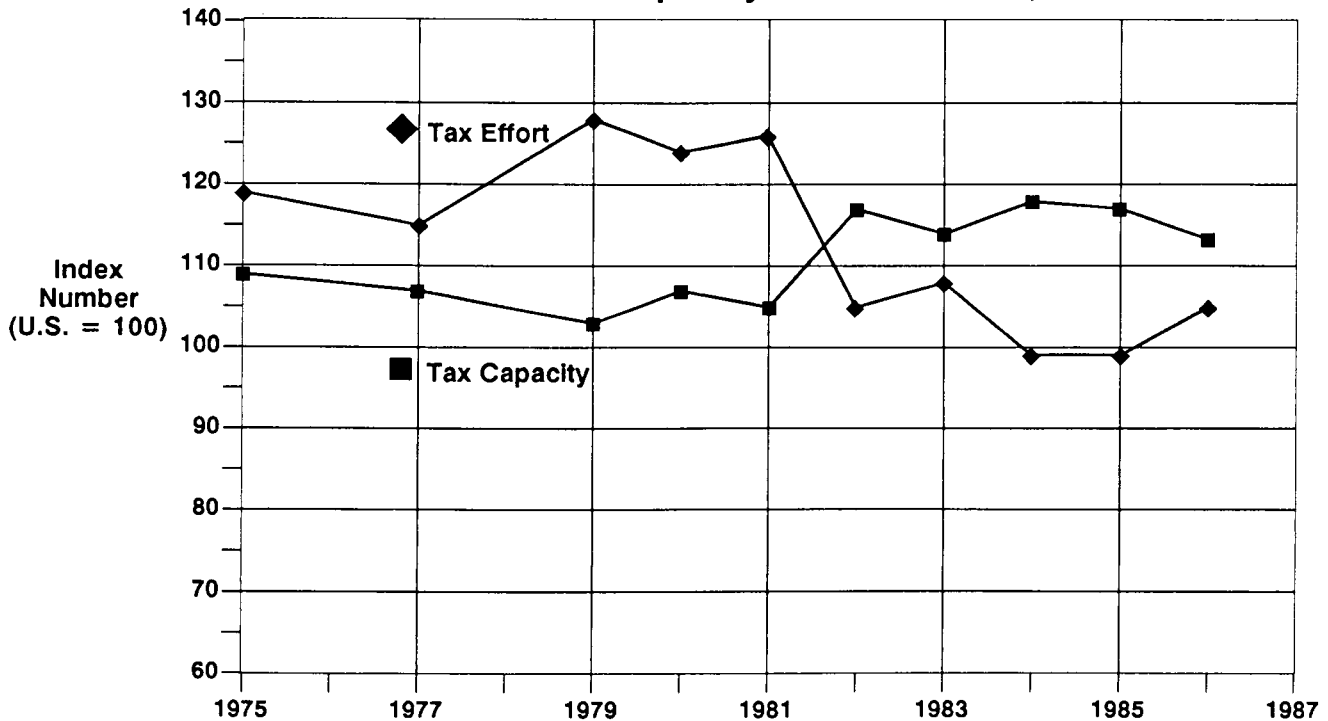


Hawaii

1986 RTS Tax Capacity = 113

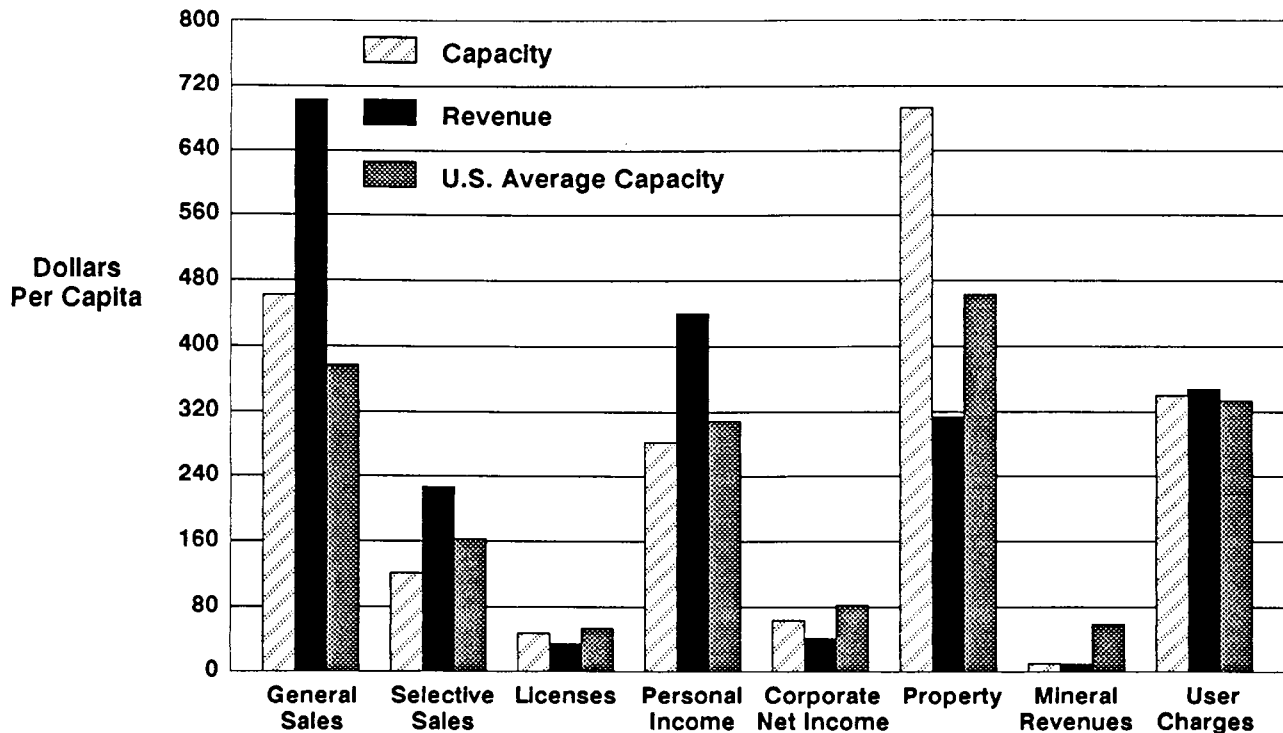
1986 RTS Tax Effort = 105

Total RTS Tax Capacity and Tax Effort, 1975-86



1986 Capacity and Revenue

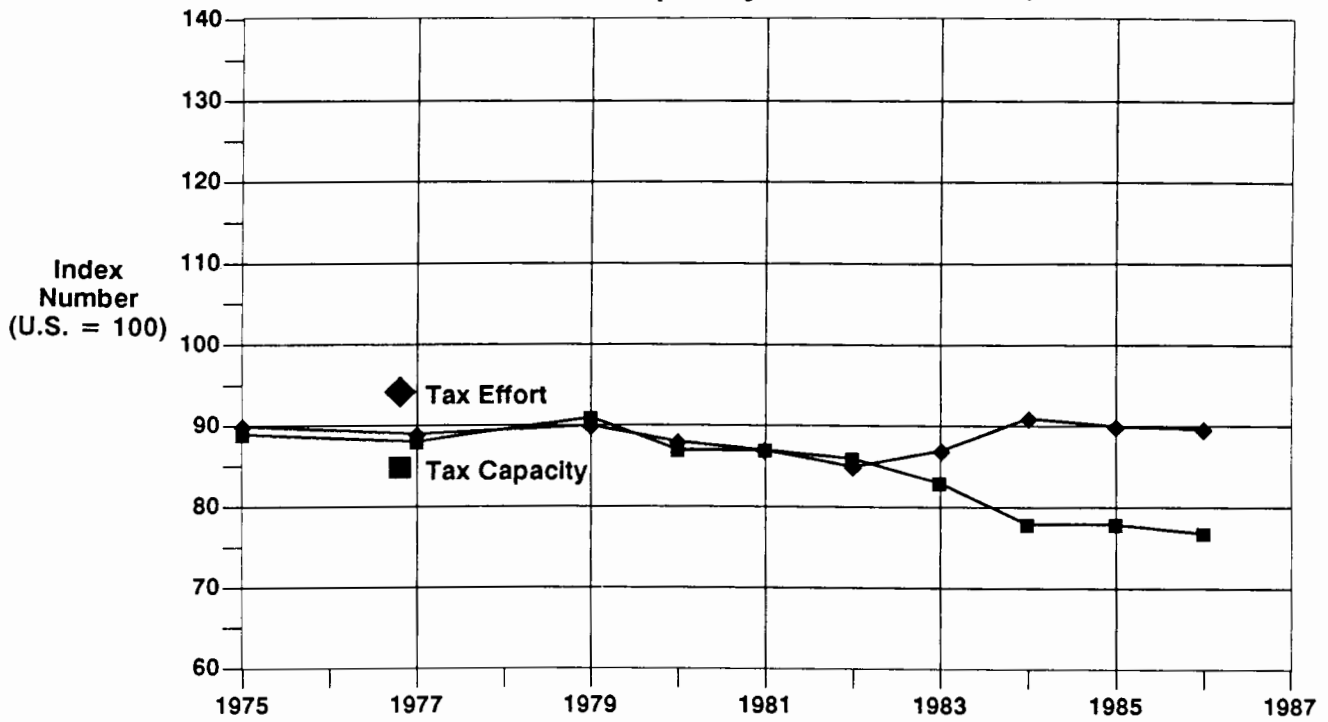
Selected Revenue Bases



1986 RTS Tax Capacity = 77

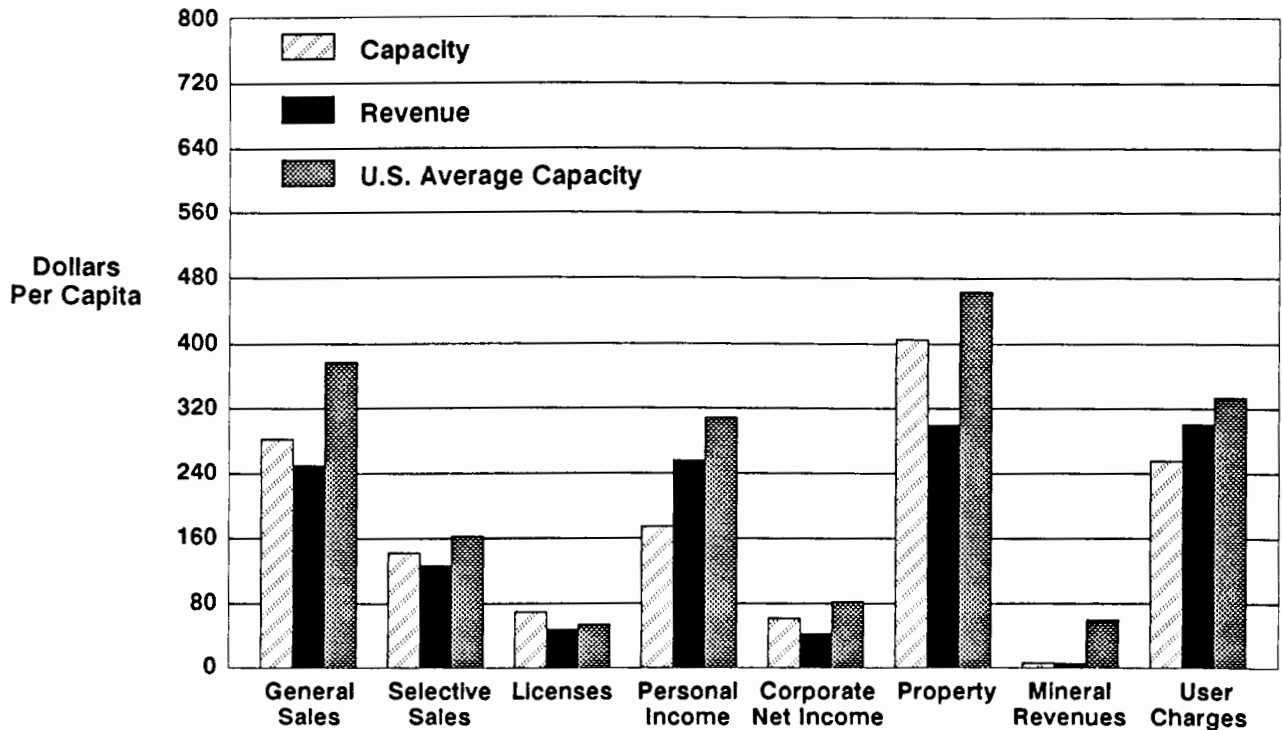
1986 RTS Tax Effort = 90

Total RTS Tax Capacity and Tax Effort, 1975-86



1986 Capacity and Revenue

Selected Revenue Bases

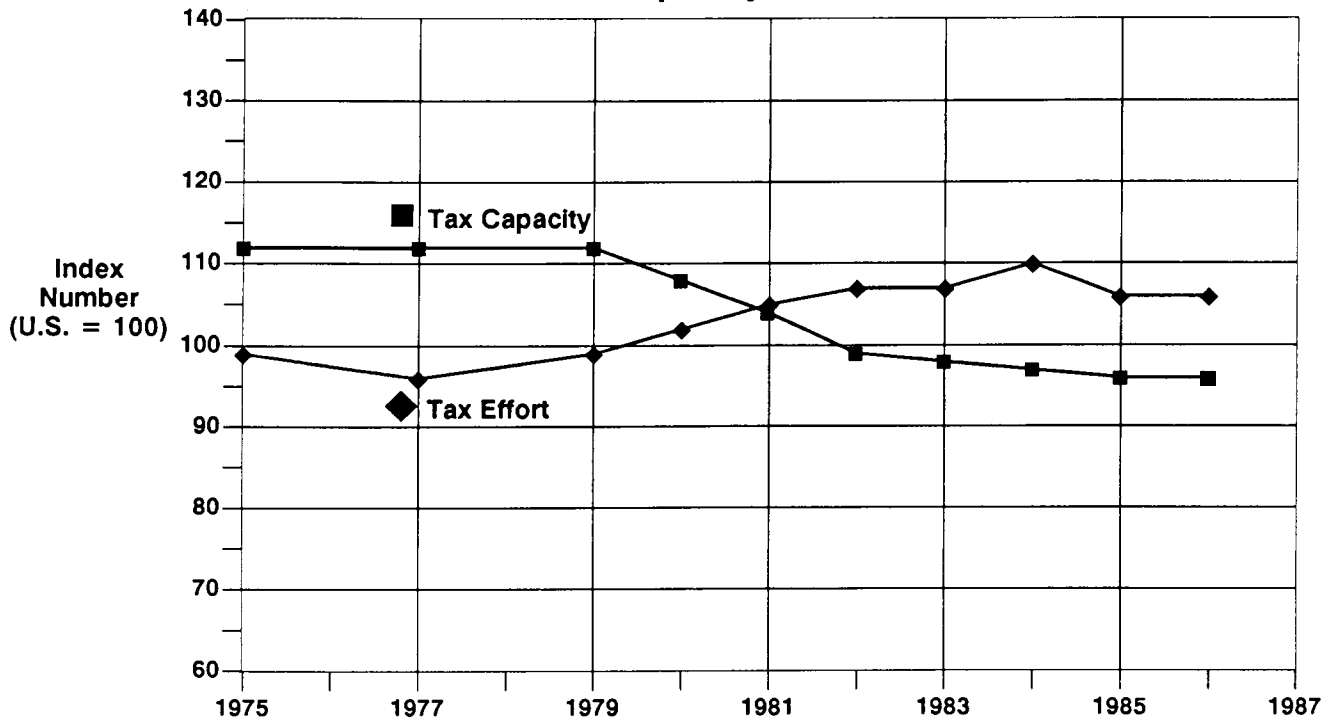


Illinois

1986 RTS Tax Capacity = 96

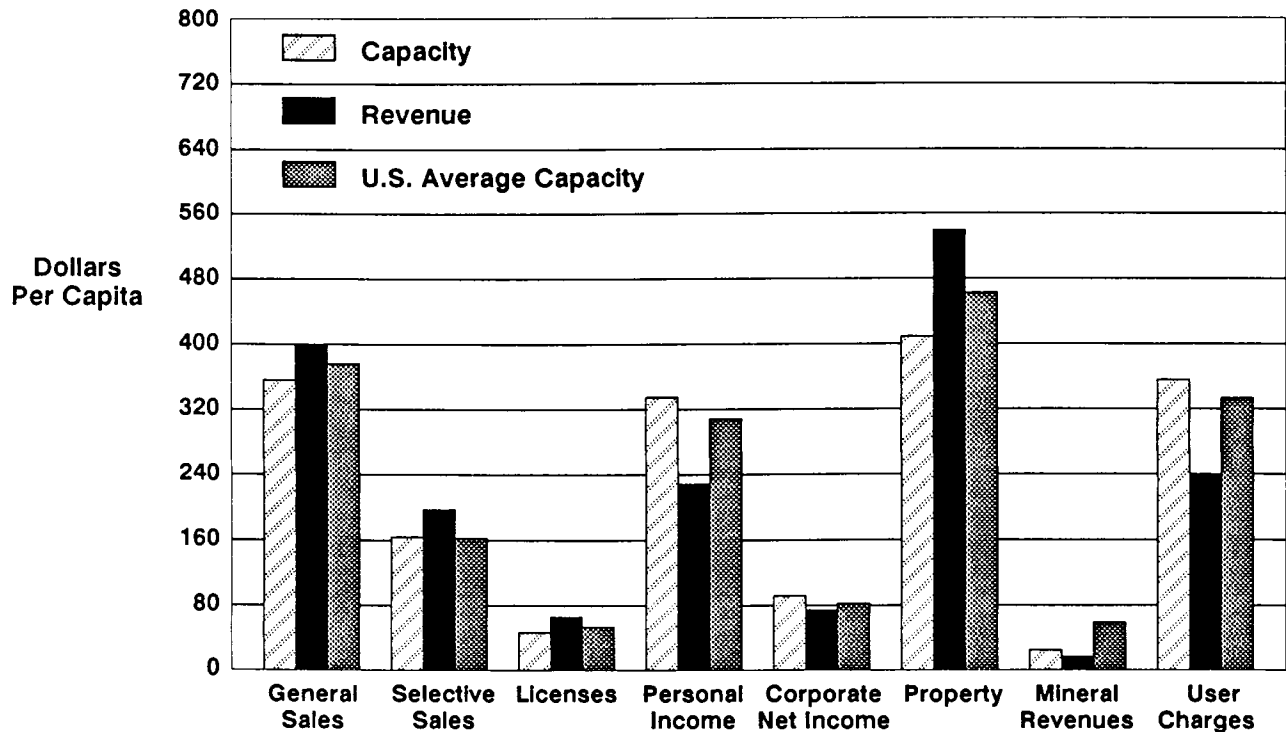
1986 RTS Tax Effort = 106

Total RTS Tax Capacity and Tax Effort, 1975-86



1986 Capacity and Revenue

Selected Revenue Bases

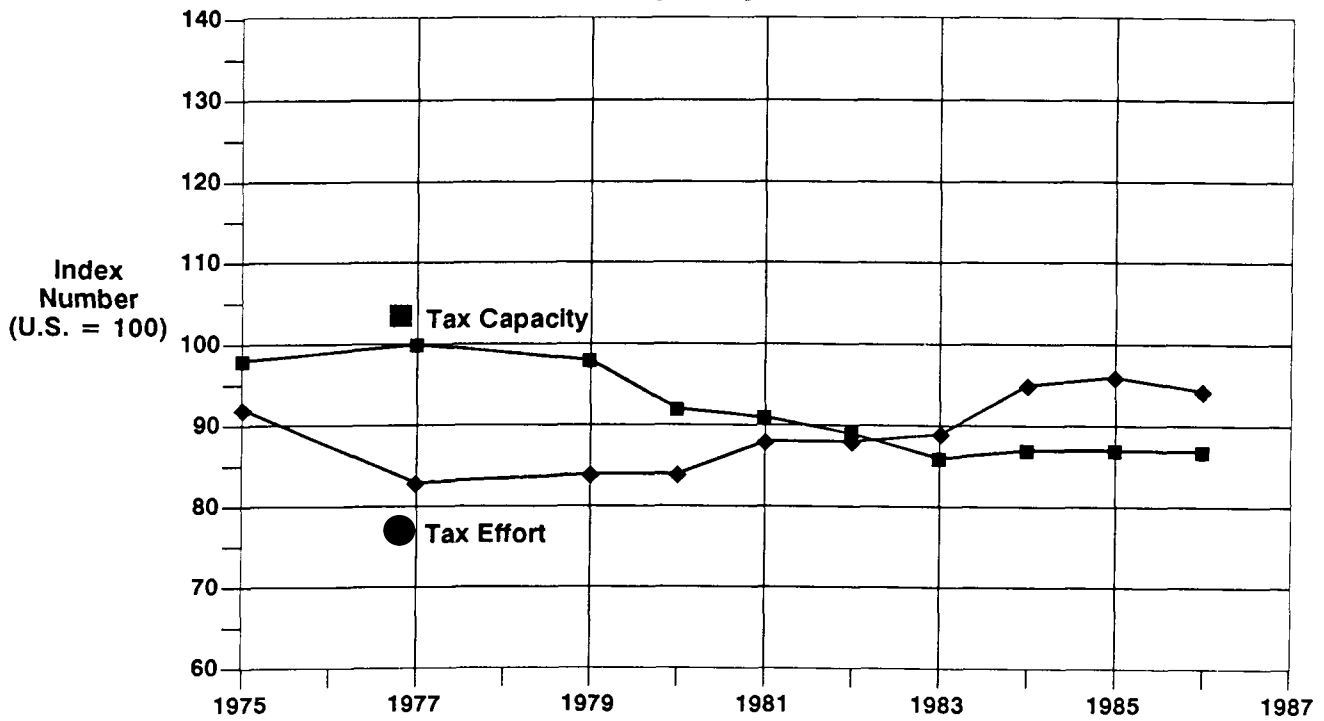


Indiana

1986 RTS Tax Capacity = 87

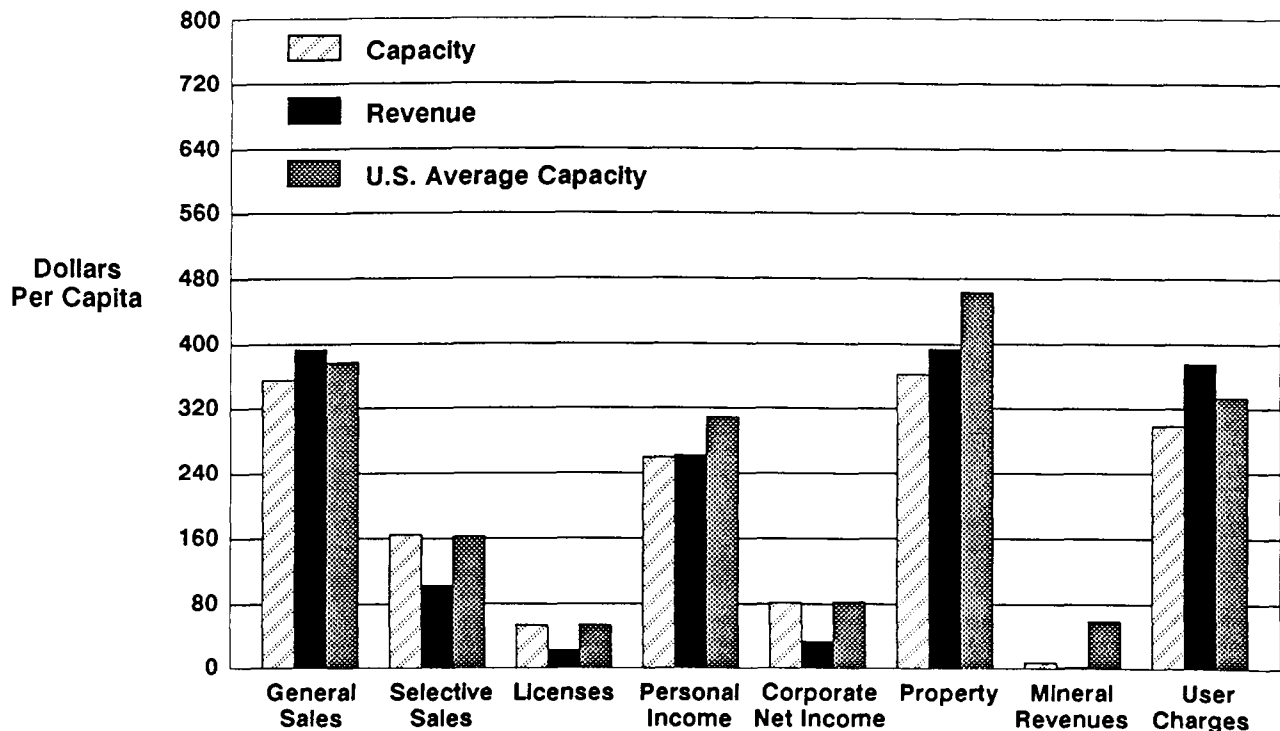
1986 RTS Tax Effort = 94

Total RTS Tax Capacity and Tax Effort, 1975-86



1986 Capacity and Revenue

Selected Revenue Bases

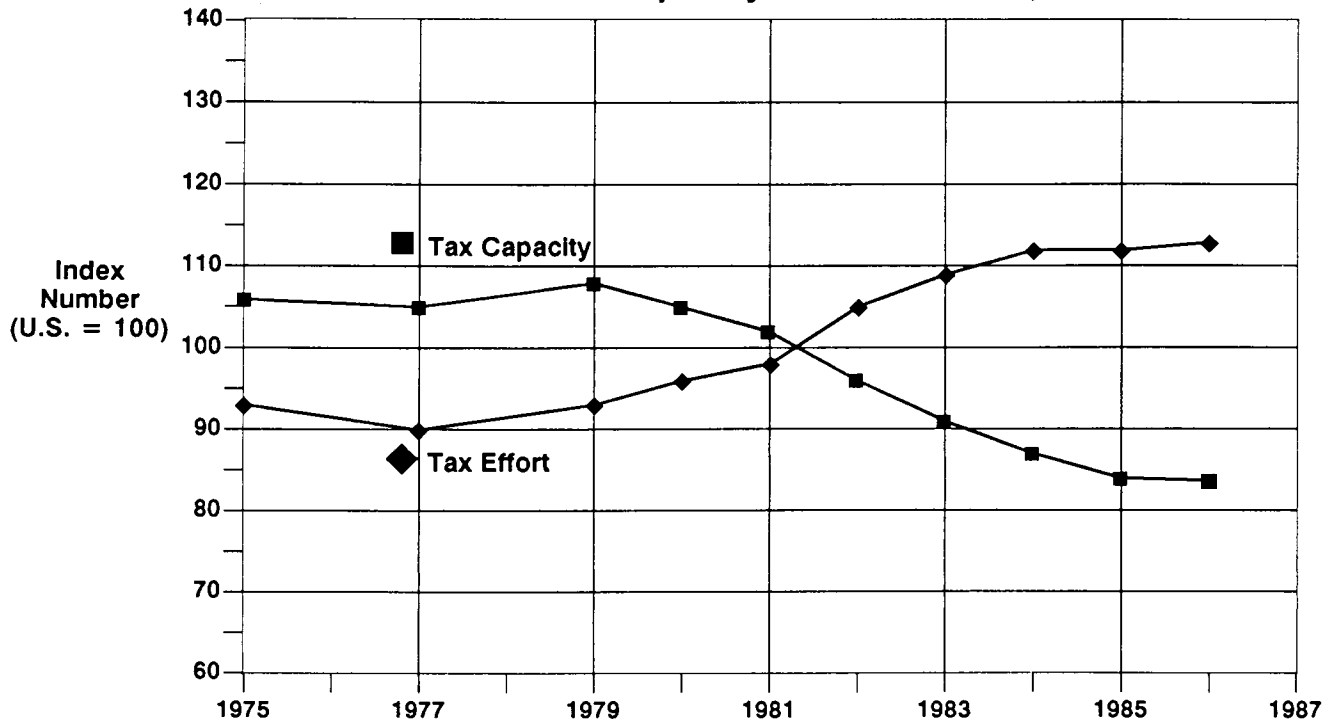


Iowa

1986 RTS Tax Capacity = 84

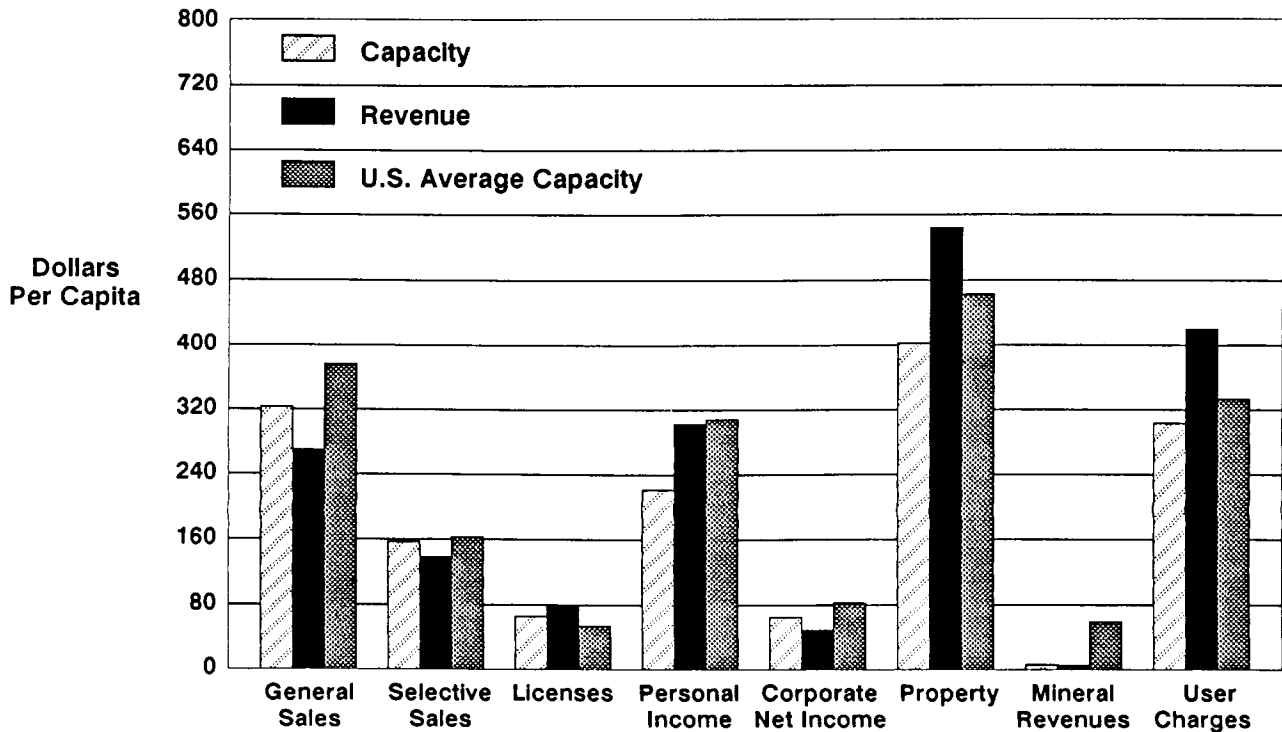
1986 RTS Tax Effort = 113

Total RTS Tax Capacity and Tax Effort, 1975-86



1986 Capacity and Revenue

Selected Revenue Bases

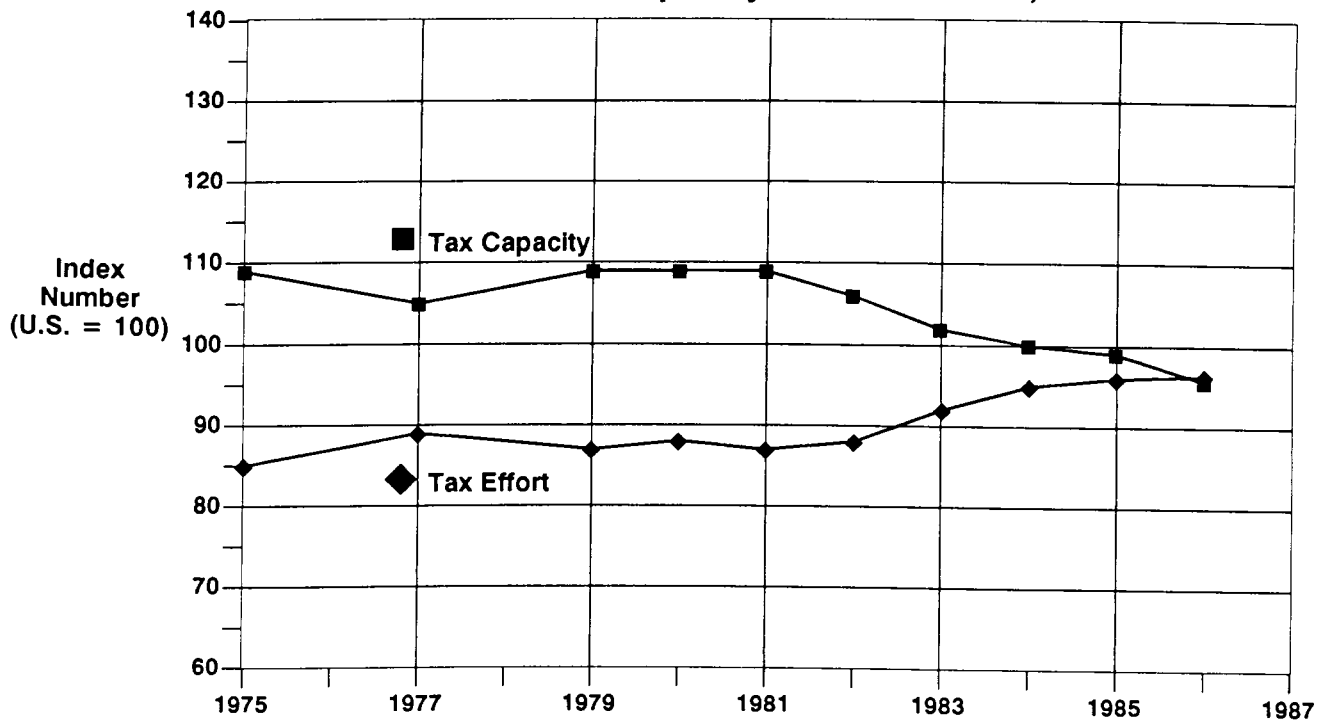


Kansas

1986 RTS Tax Capacity = 96

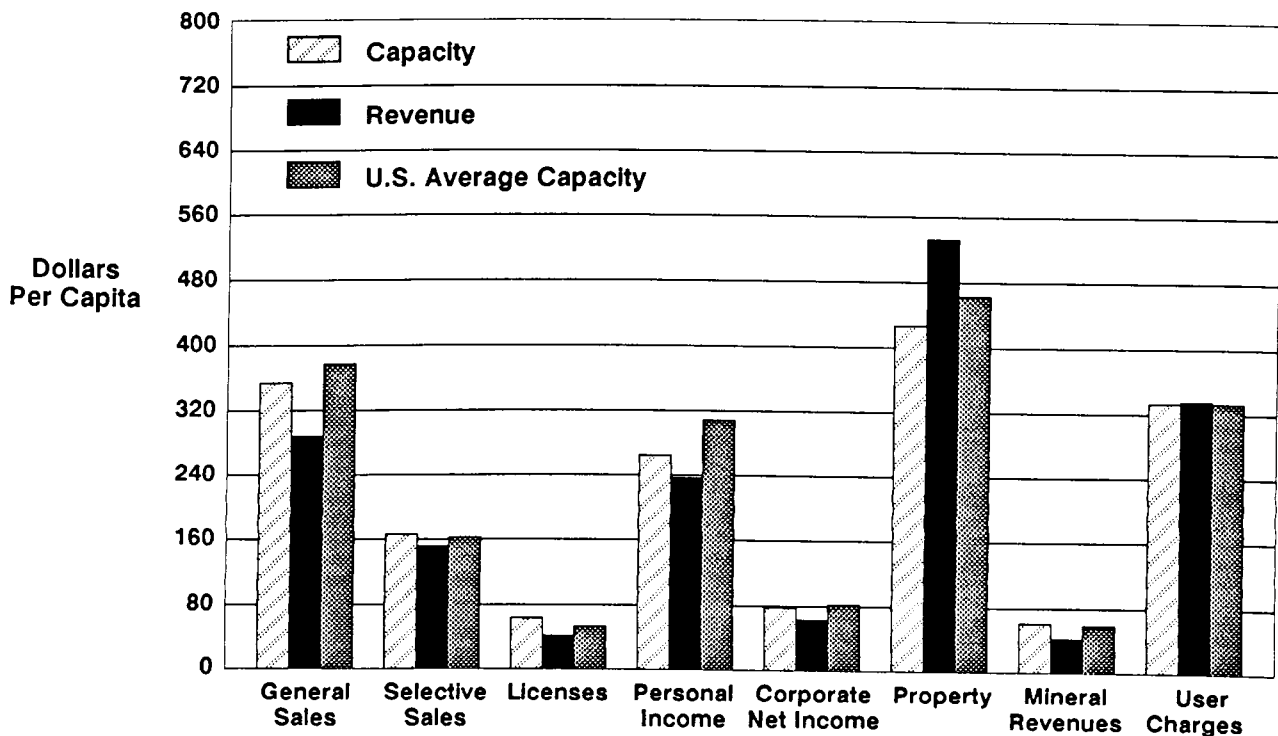
1986 RTS Tax Effort = 96

Total RTS Tax Capacity and Tax Effort, 1975-86



1986 Capacity and Revenue

Selected Revenue Bases

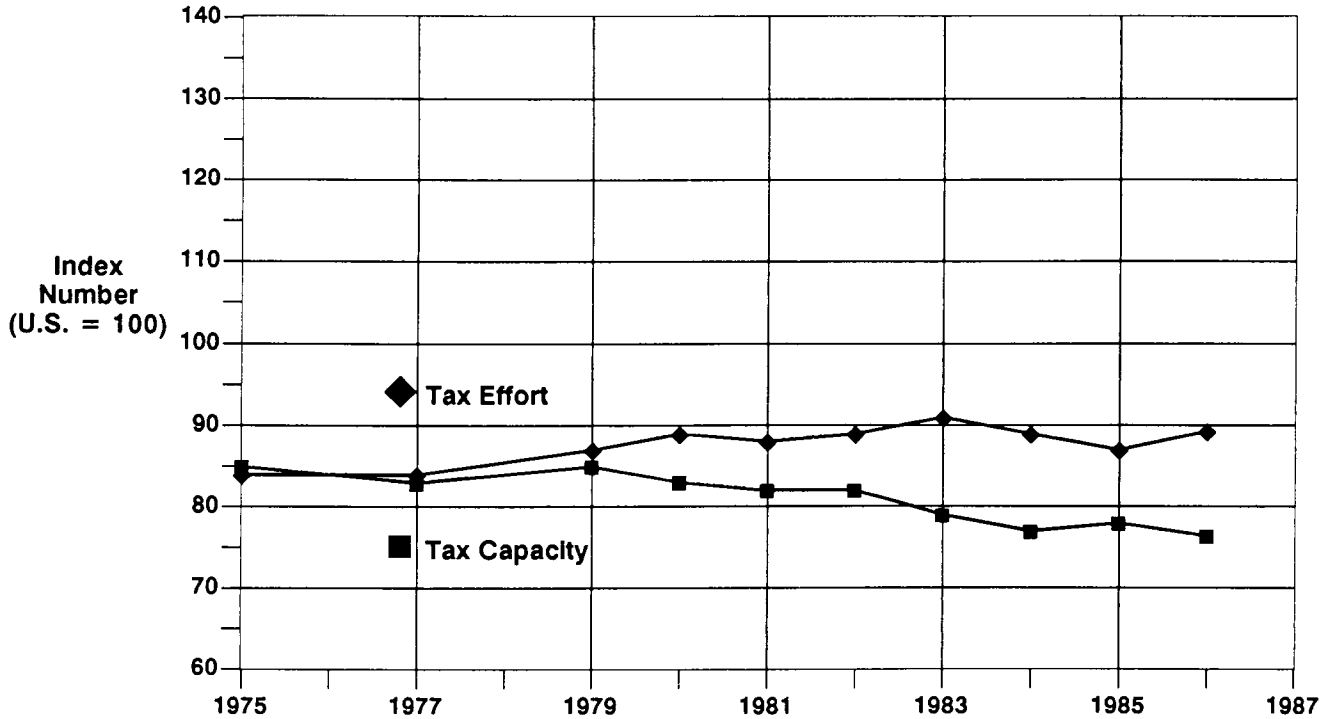


Kentucky

1986 RTS Tax Capacity = 76

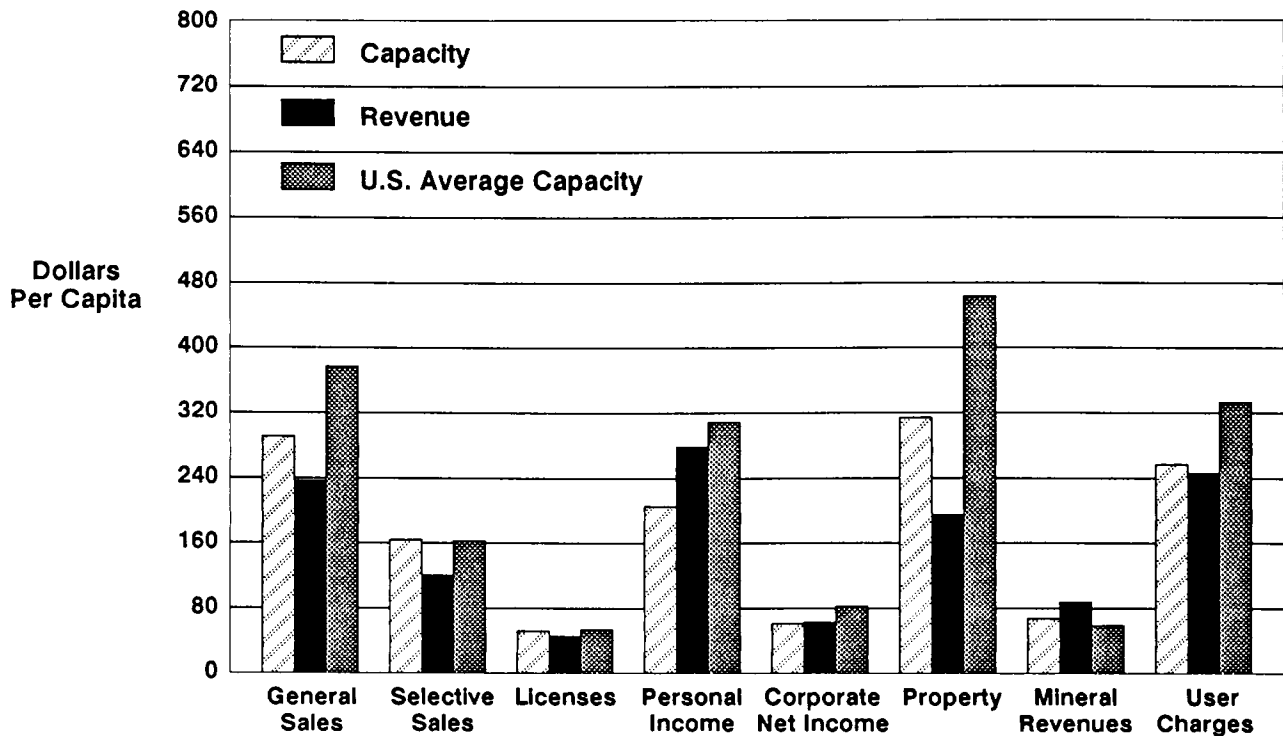
1986 RTS Tax Effort = 89

Total RTS Tax Capacity and Tax Effort, 1975-86



1986 Capacity and Revenue

Selected Revenue Bases

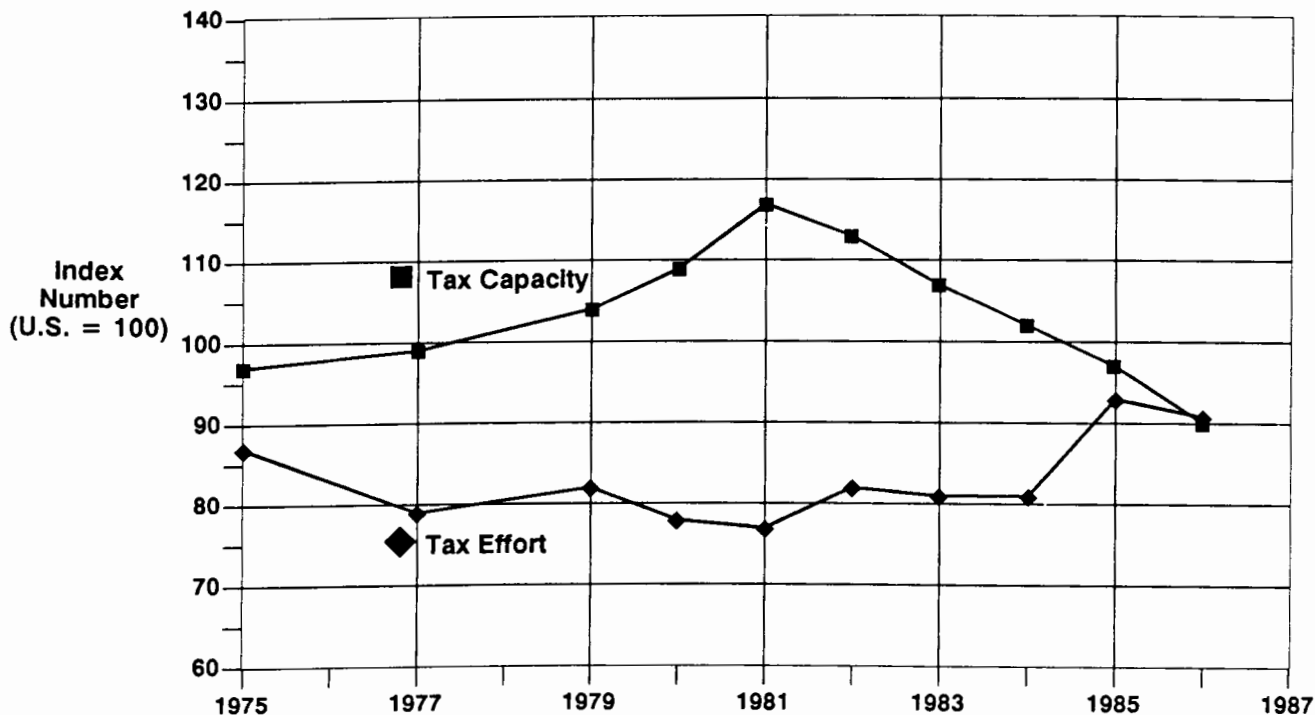


Louisiana

1986 RTS Tax Capacity = 90

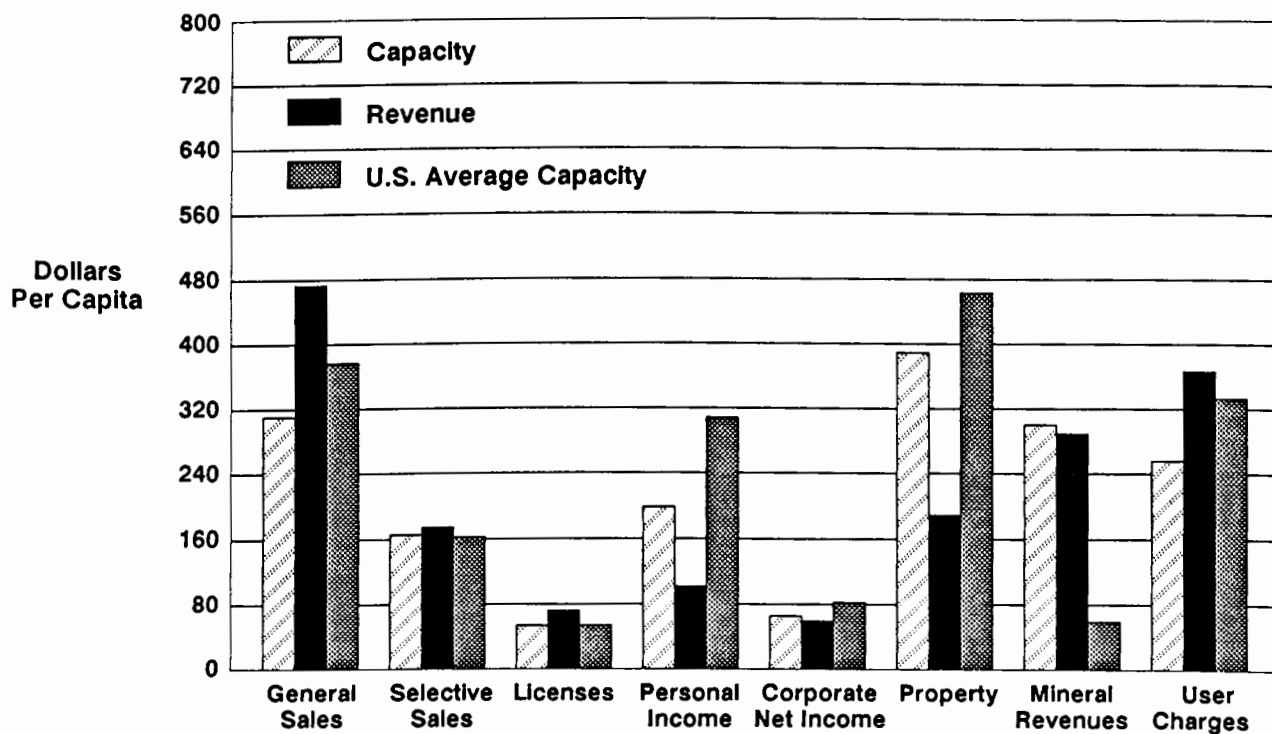
1986 RTS Tax Effort = 91

Total RTS Tax Capacity and Tax Effort, 1975-86



1986 Capacity and Revenue

Selected Revenue Bases

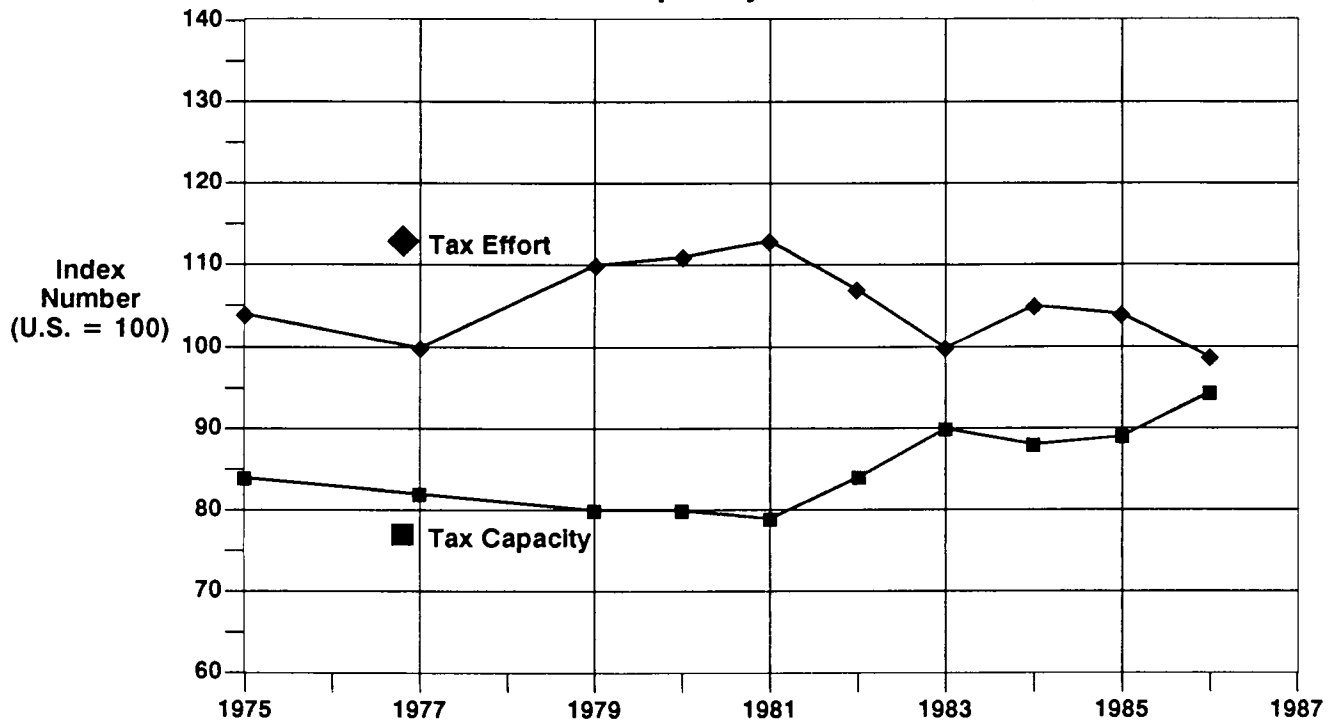


Maine

1986 RTS Tax Capacity = 95

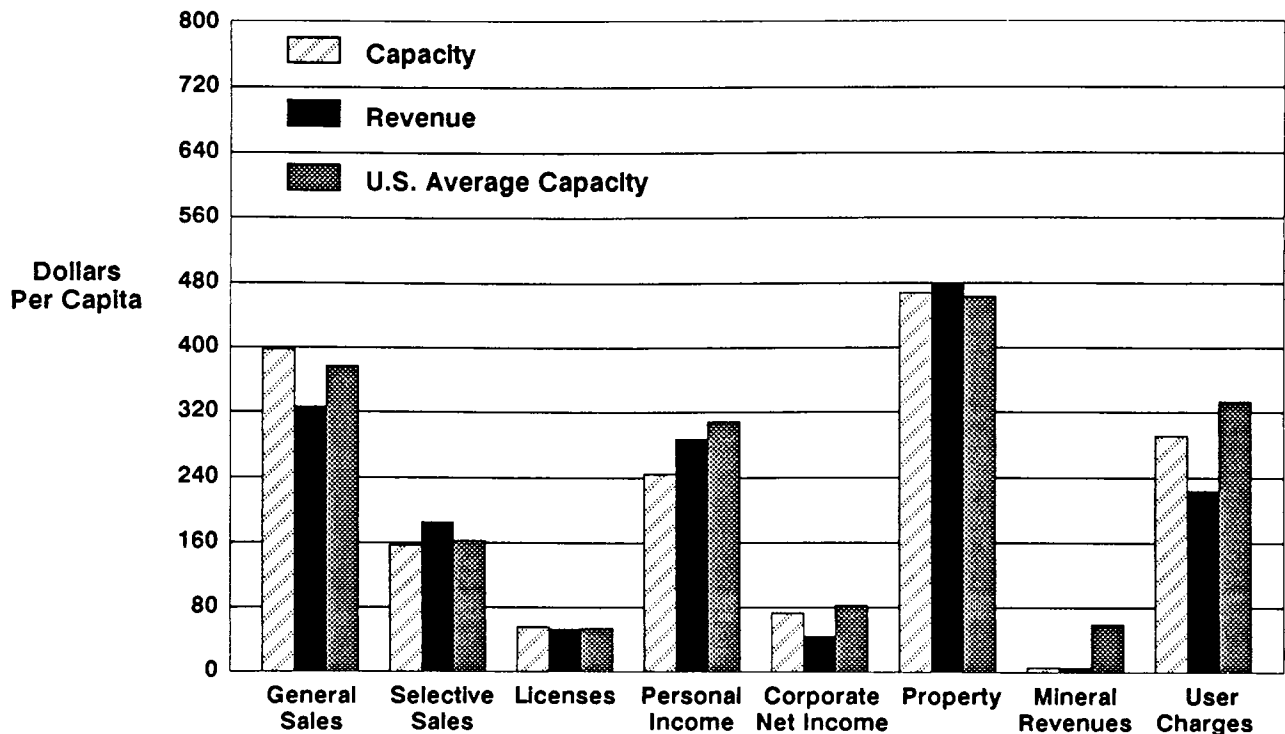
1986 RTS Tax Effort = 99

Total RTS Tax Capacity and Tax Effort, 1975-86



1986 Capacity and Revenue

Selected Revenue Bases

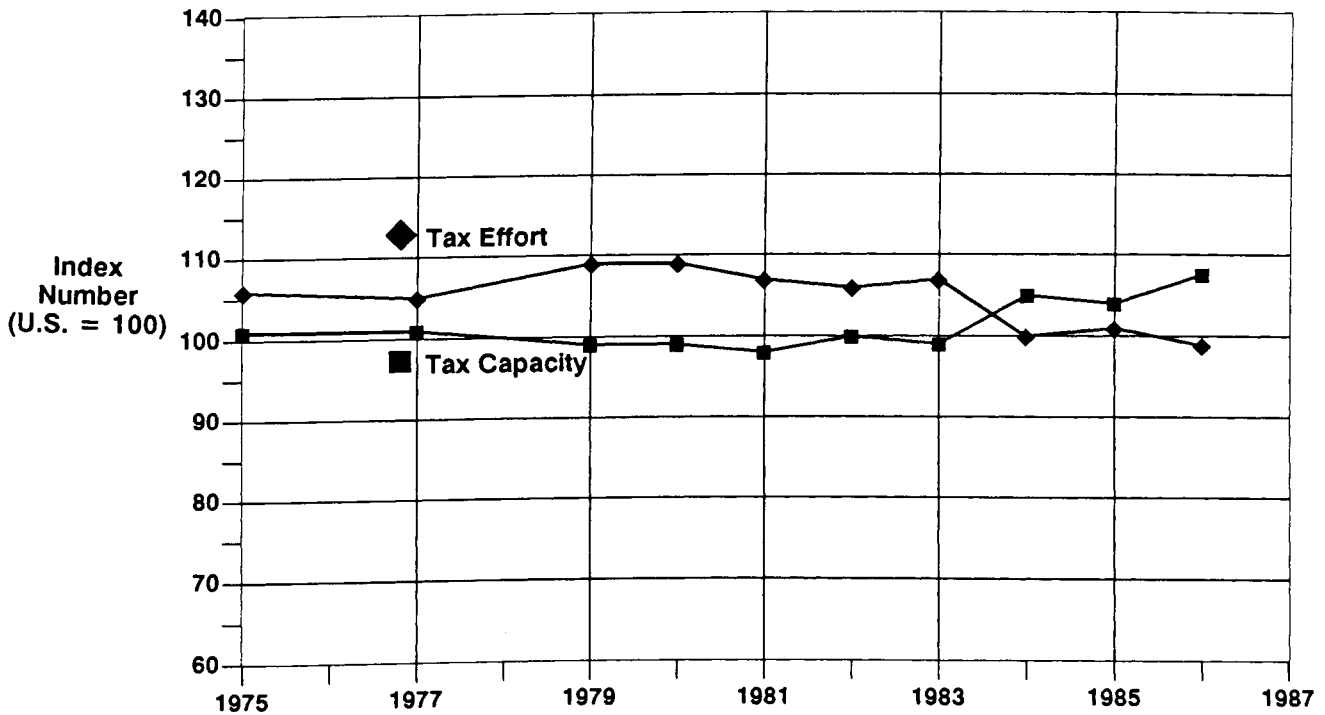


Maryland

1986 RTS Tax Capacity = 108

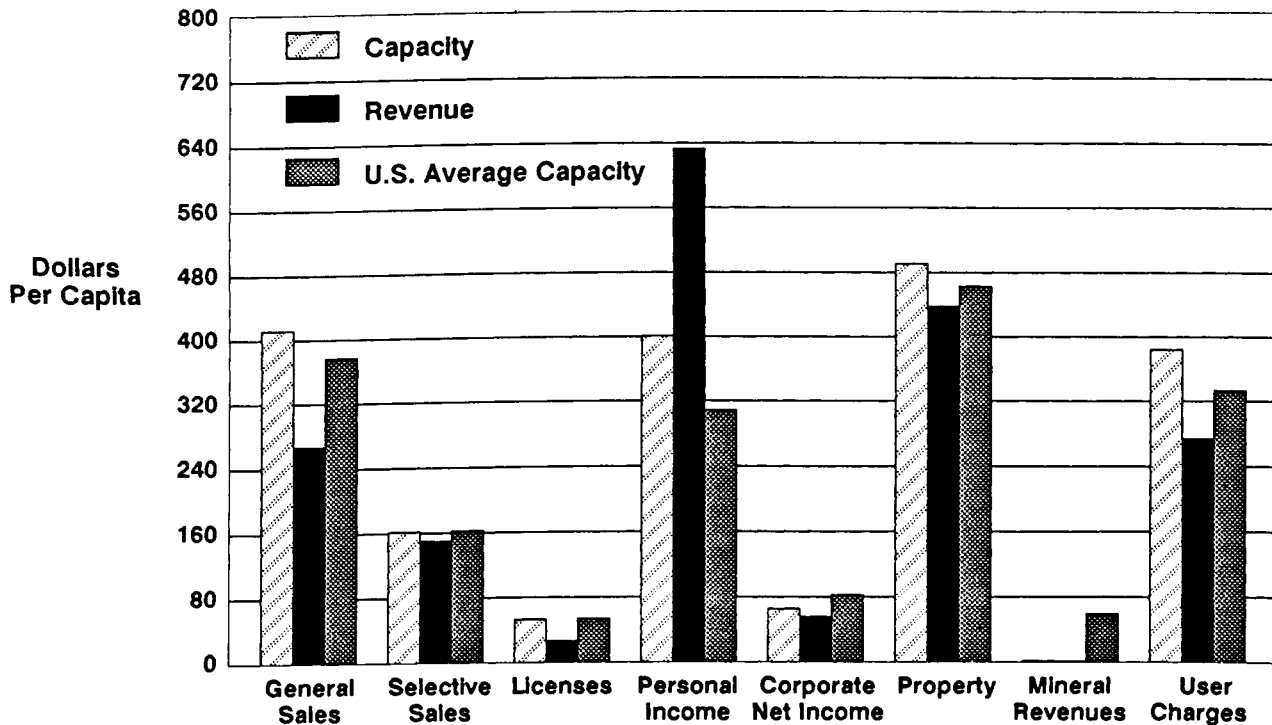
1986 RTS Tax Effort = 99

Total RTS Tax Capacity and Tax Effort, 1975-86



1986 Capacity and Revenue

Selected Revenue Bases

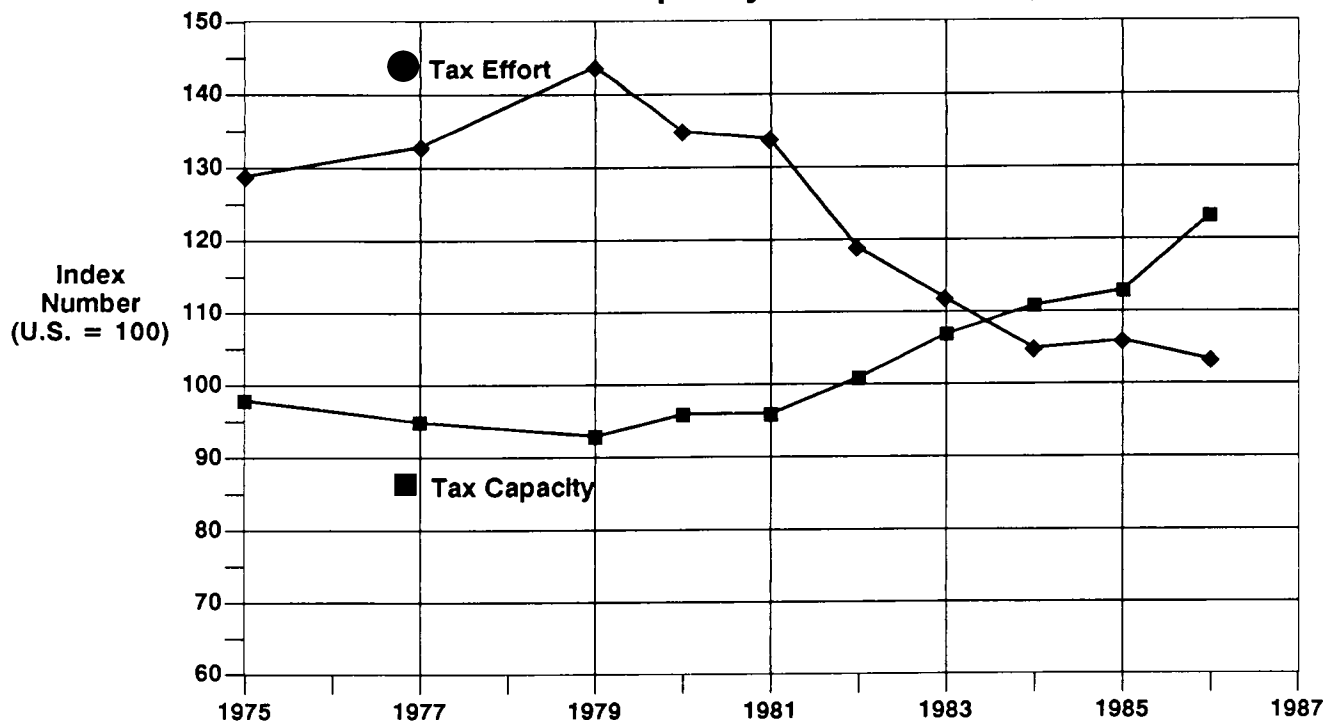


Massachusetts

1986 RTS Tax Capacity = 124

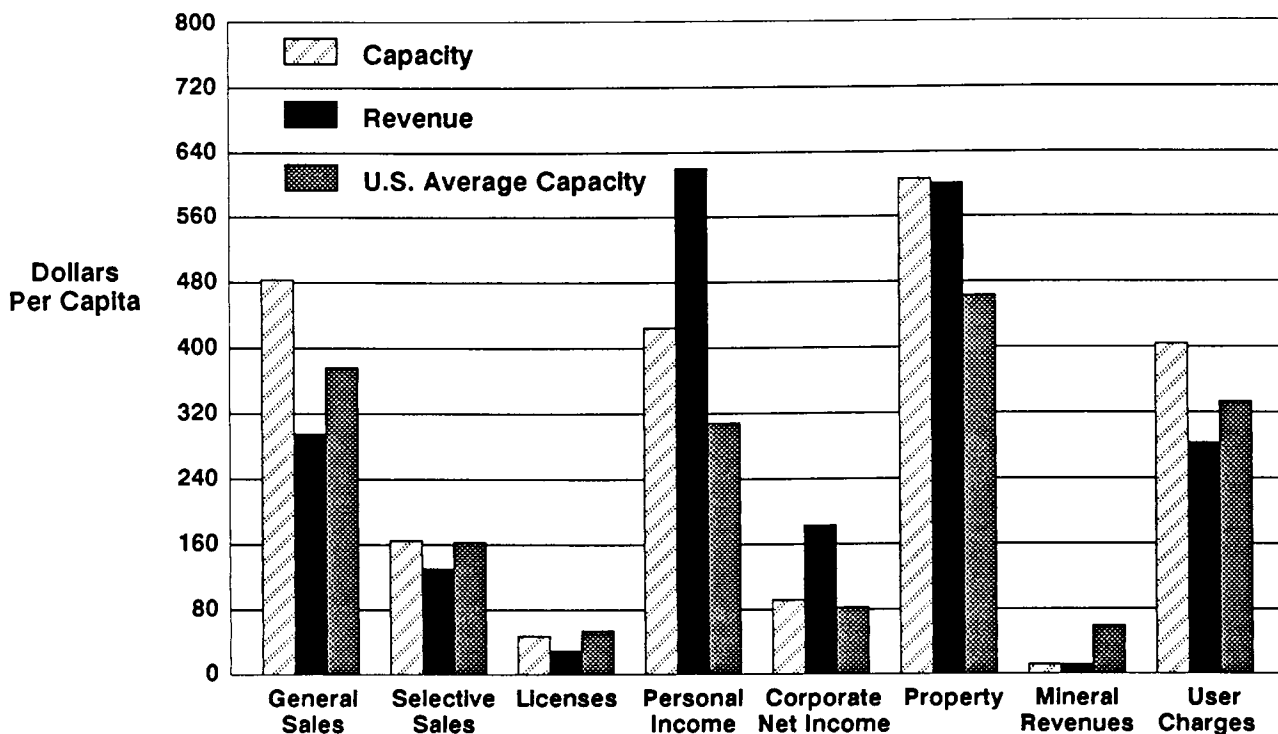
1986 RTS Tax Effort = 103

Total RTS Tax Capacity and Tax Effort, 1975-86



1986 Capacity and Revenue

Selected Revenue Bases

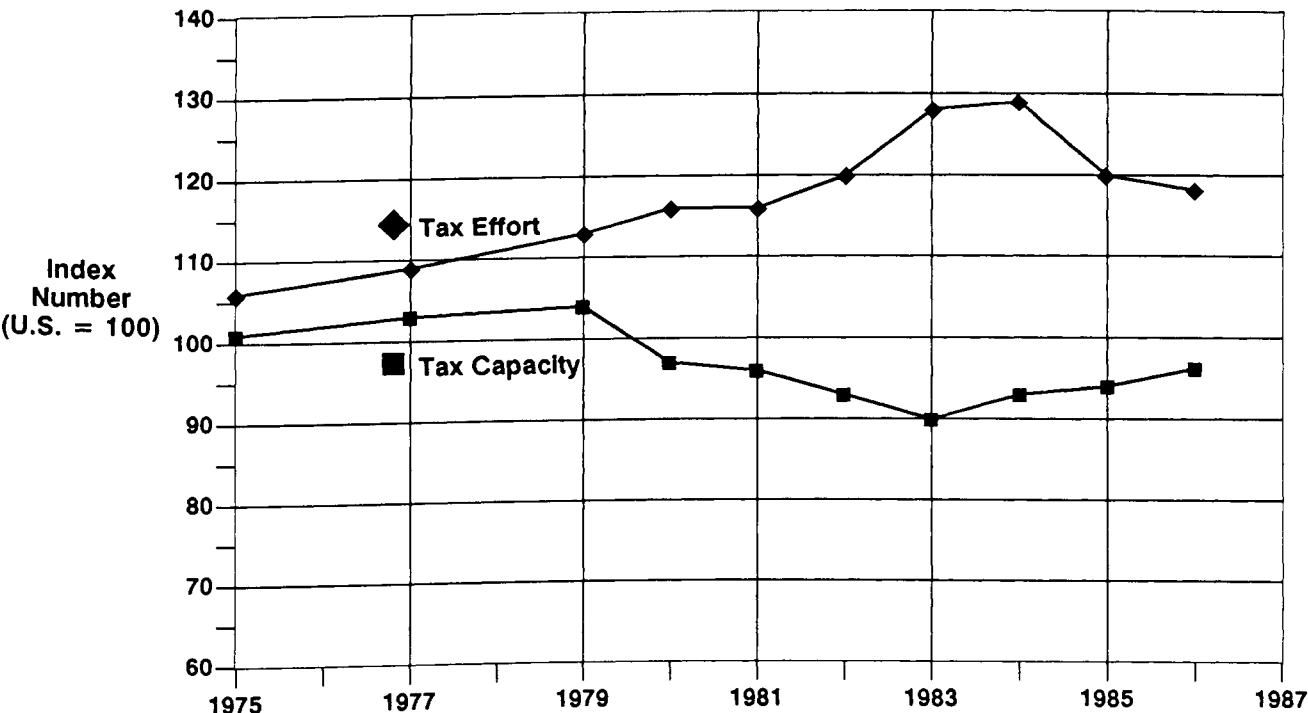


Michigan

1986 RTS Tax Capacity = 96

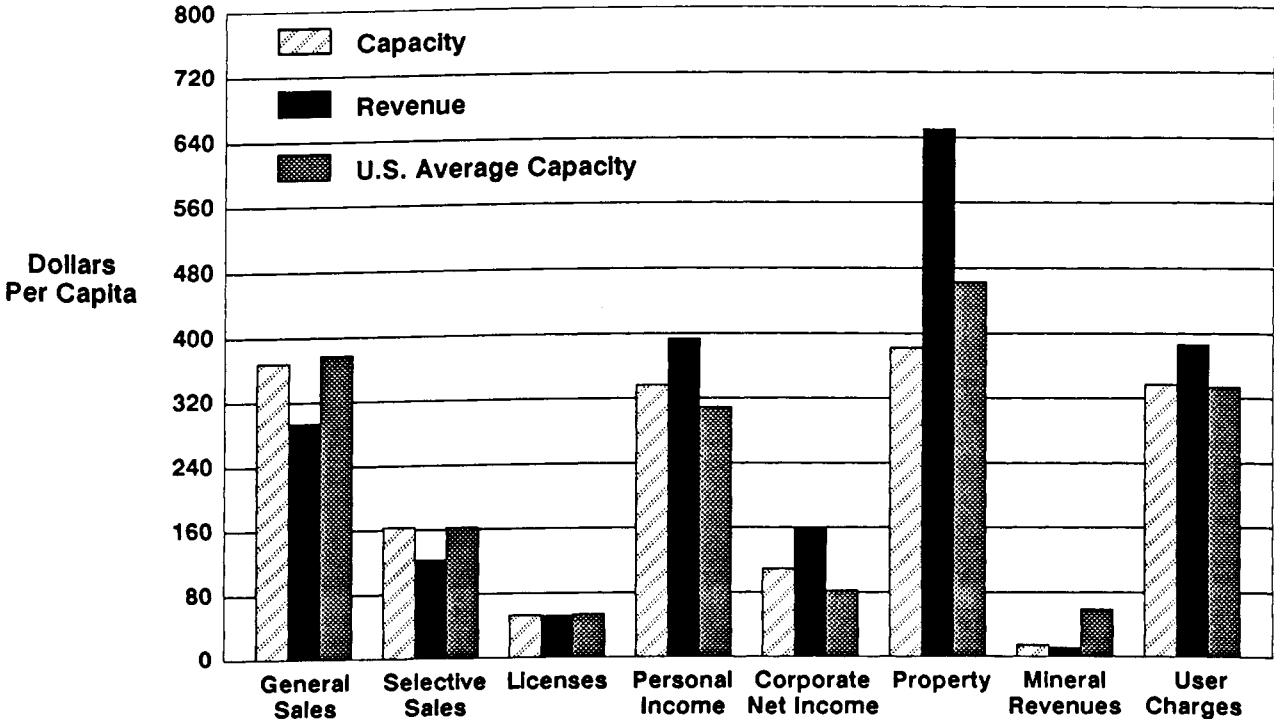
1986 RTS Tax Effort = 118

Total RTS Tax Capacity and Tax Effort, 1975-86



1986 Capacity and Revenue

Selected Revenue Bases

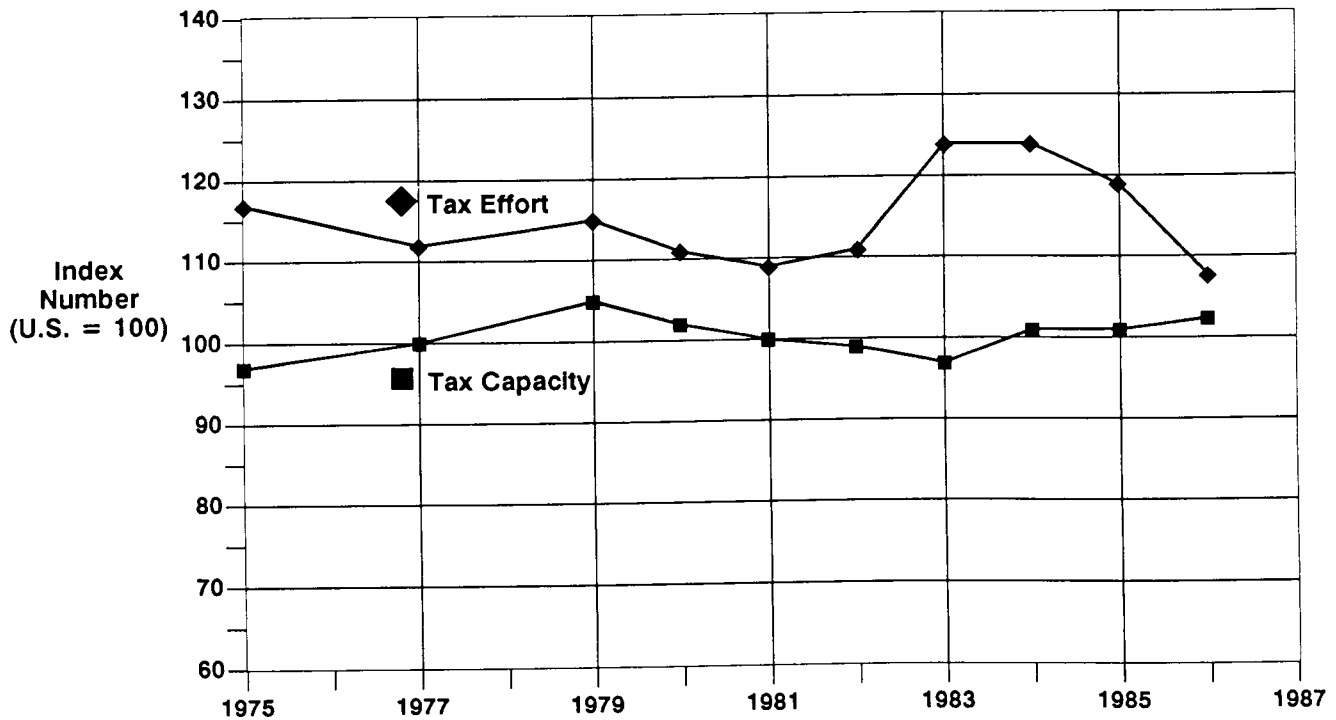


Minnesota

1986 RTS Tax Capacity = 102

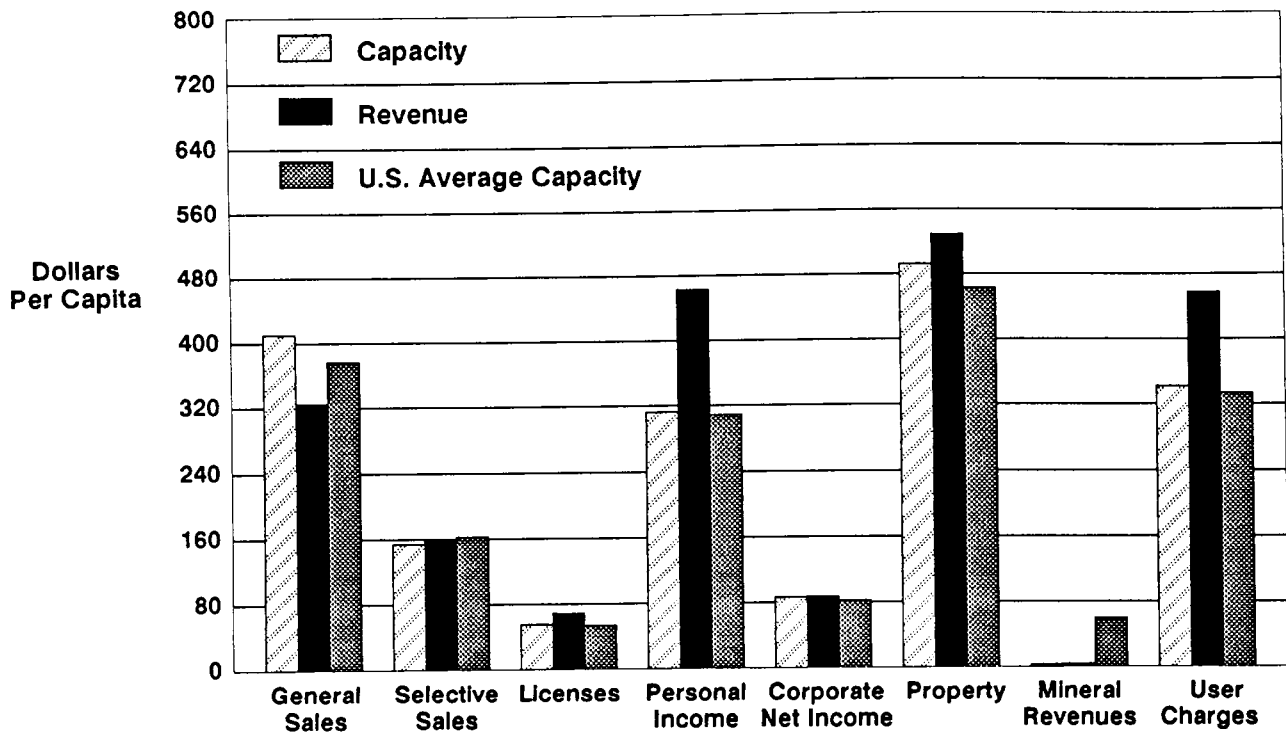
1986 RTS Tax Effort = 108

Total RTS Tax Capacity and Tax Effort, 1975-86



1986 Capacity and Revenue

Selected Revenue Bases

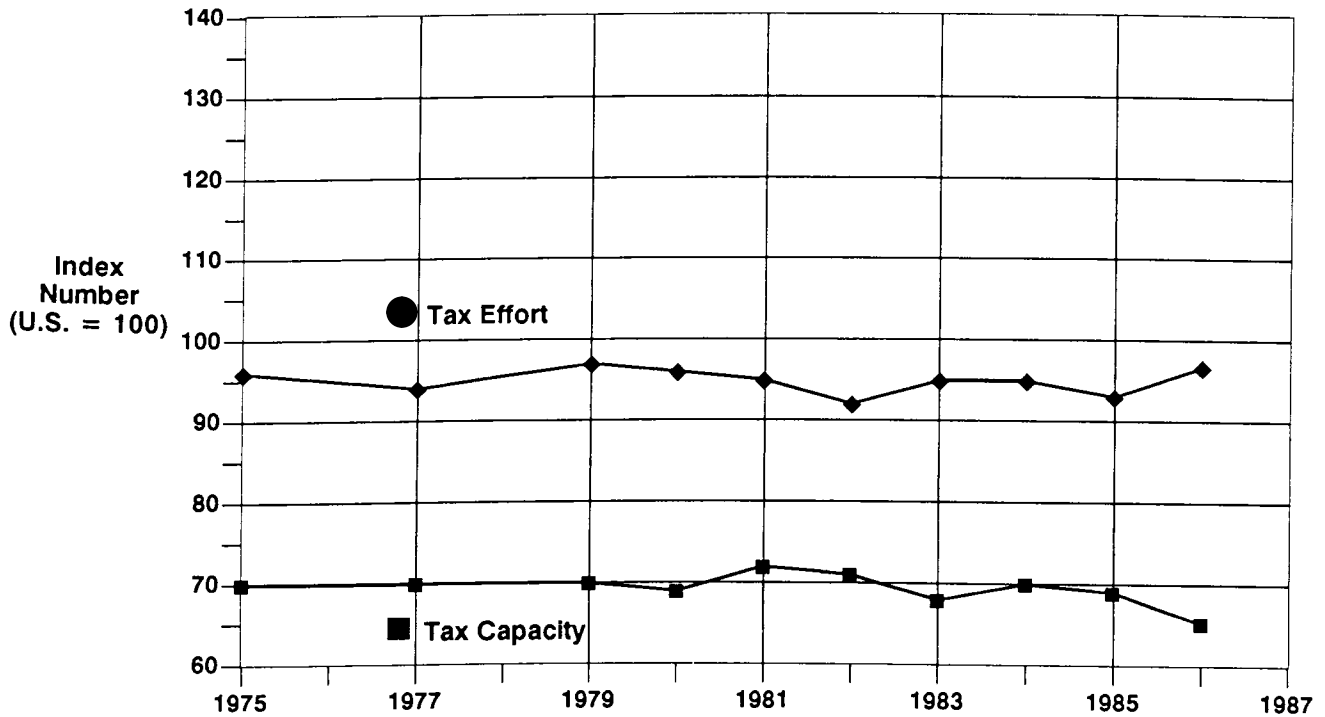


Mississippi

1986 RTS Tax Capacity = 65

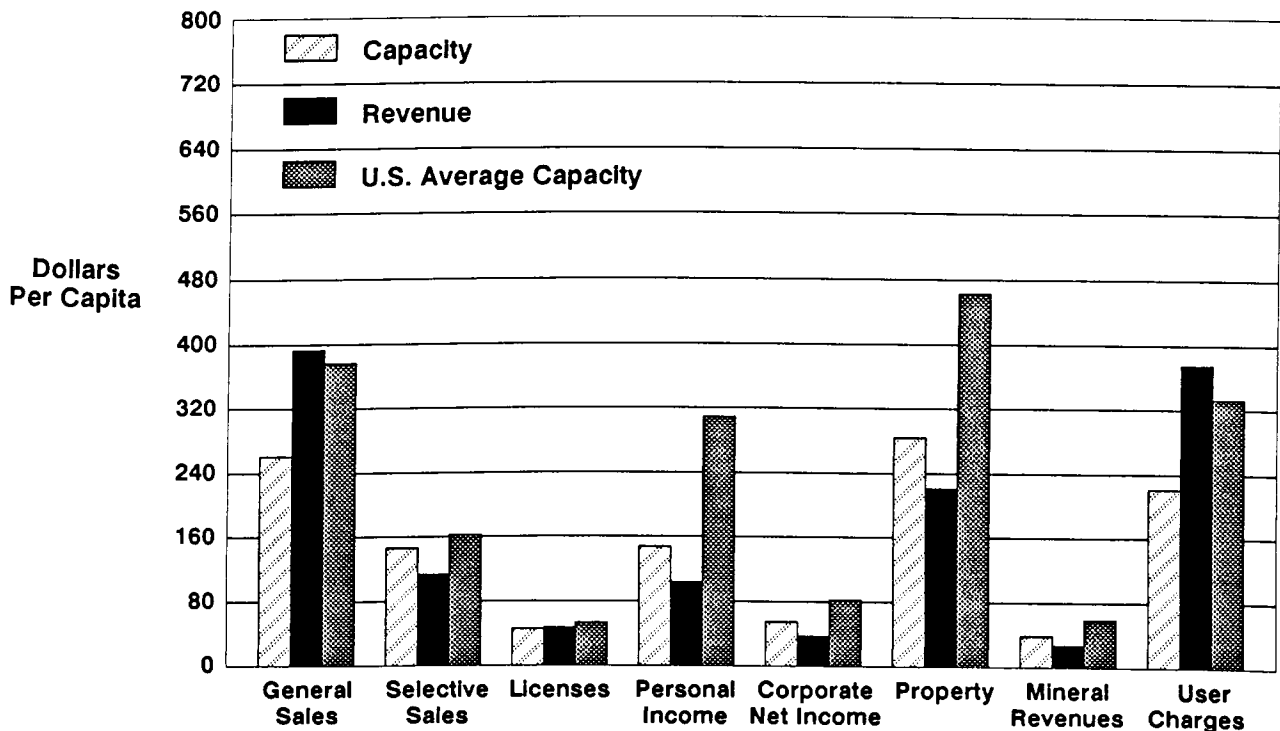
1986 RTS Tax Effort = 97

Total RTS Tax Capacity and Tax Effort, 1975-86



1986 Capacity and Revenue

Selected Revenue Bases

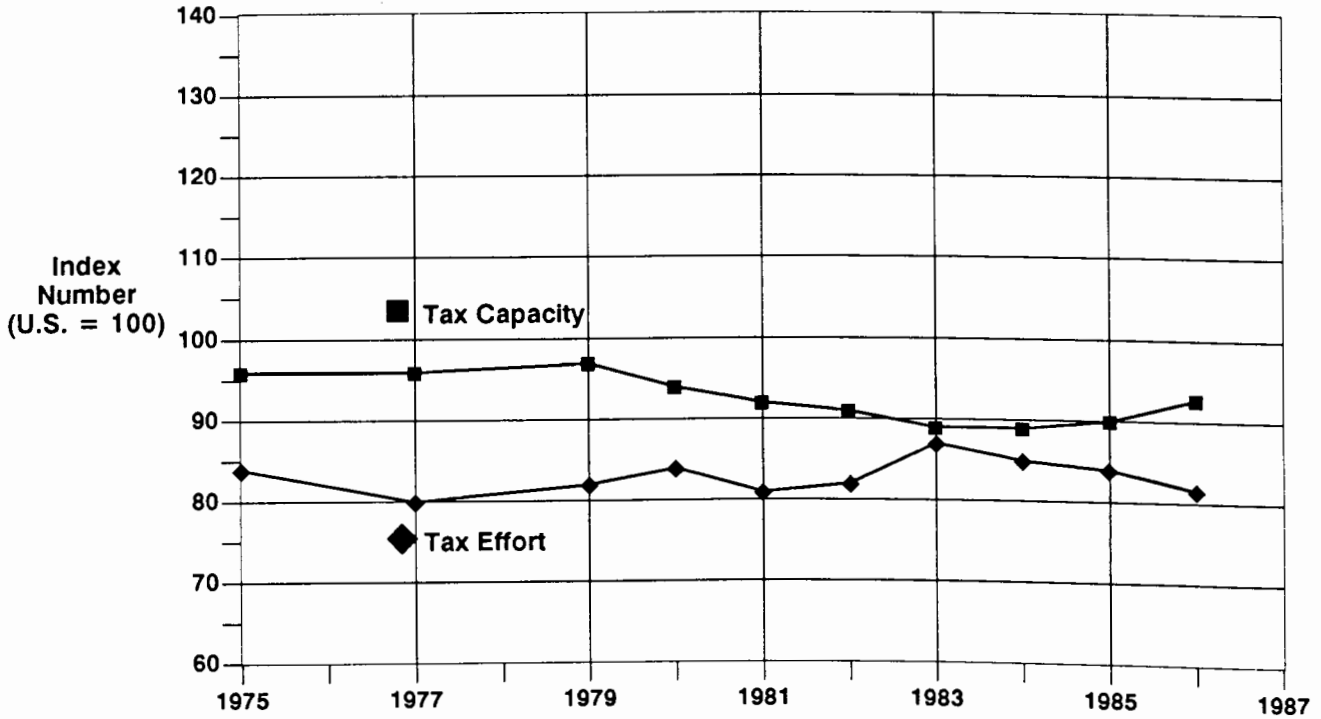


Missouri

1986 RTS Tax Capacity = 93

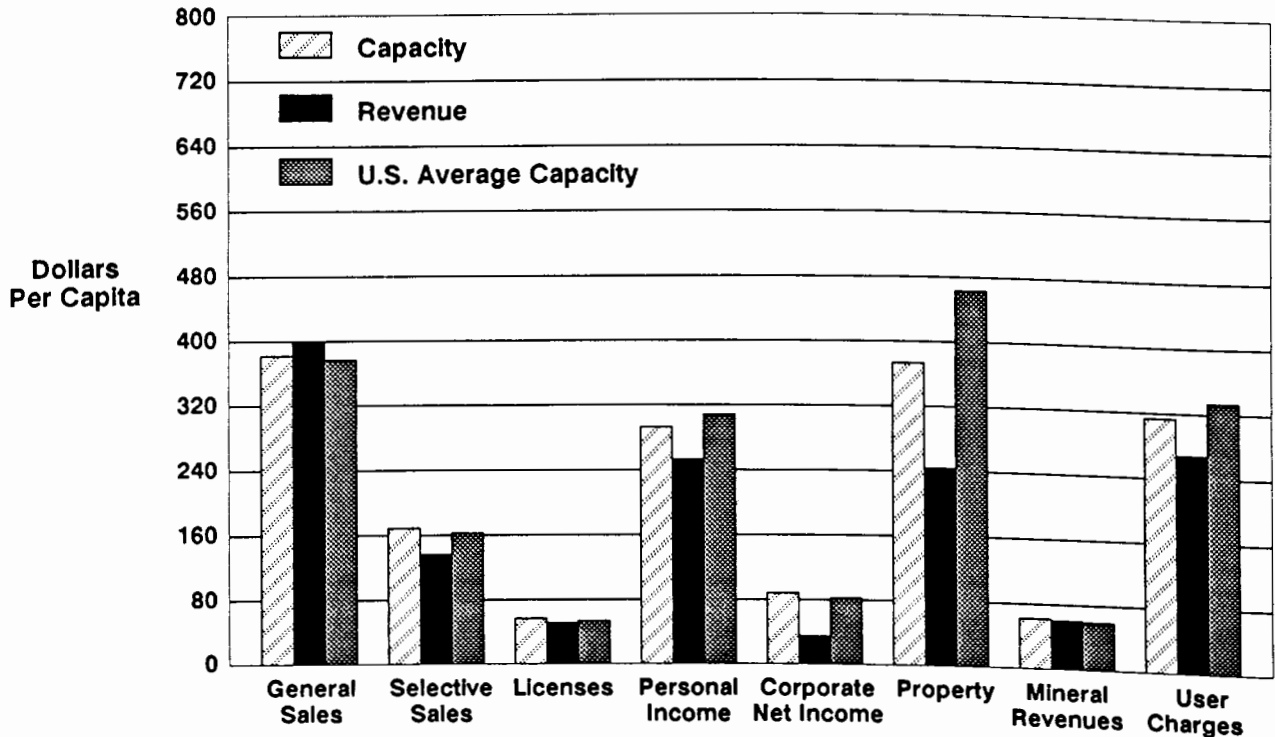
1986 RTS Tax Effort = 82

Total RTS Tax Capacity and Tax Effort, 1975-86



1986 Capacity and Revenue

Selected Revenue Bases

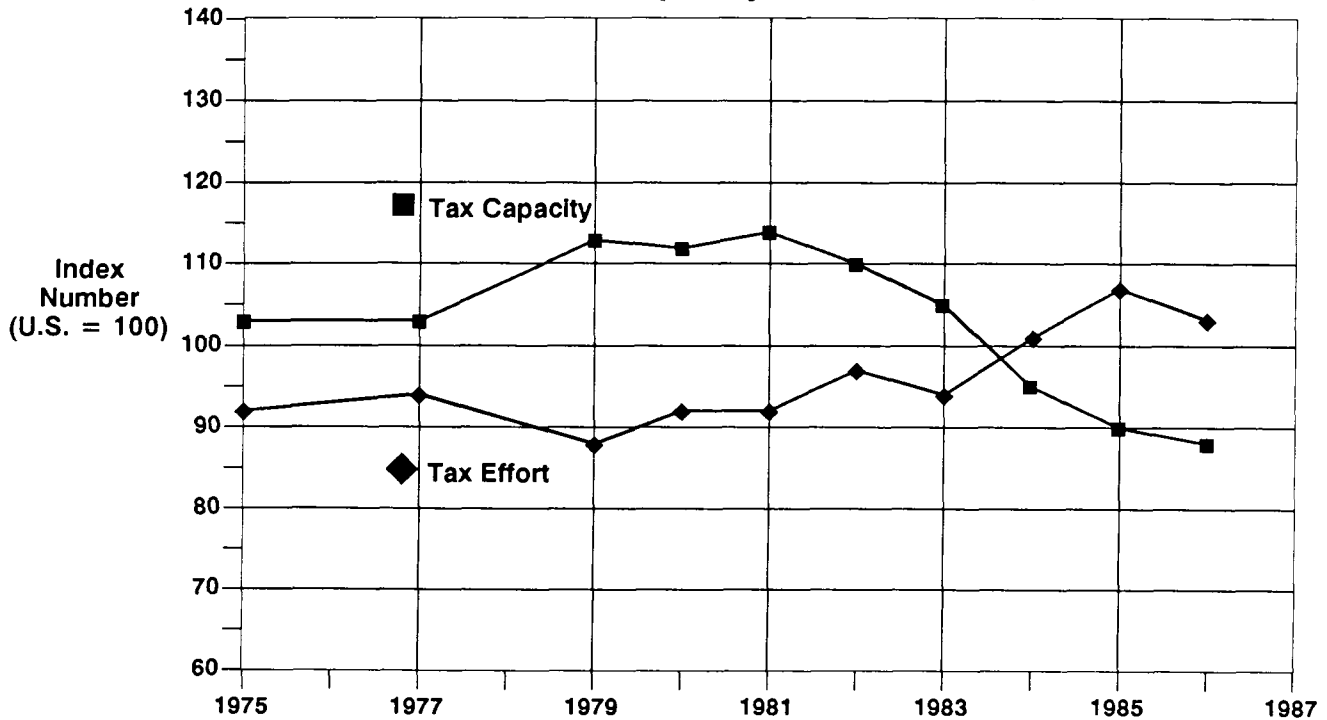


Montana

1986 RTS Tax Capacity = 88

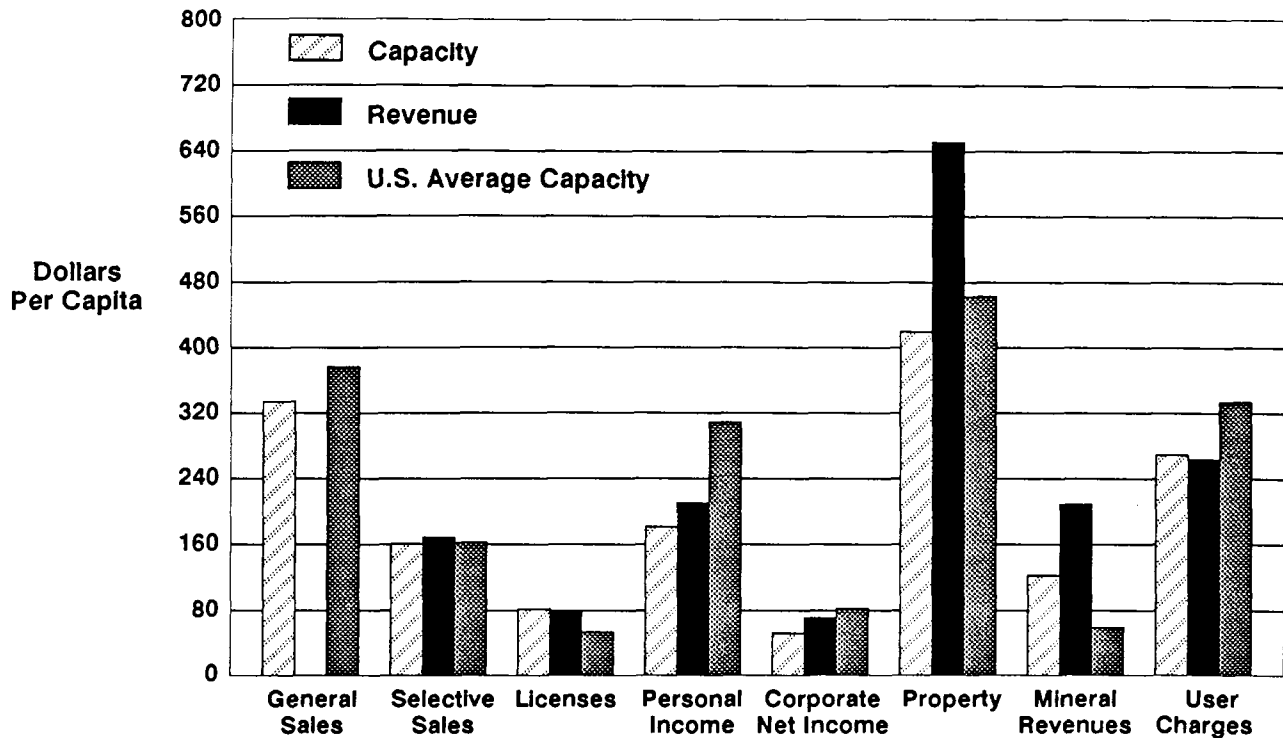
1986 RTS Tax Effort = 103

Total RTS Tax Capacity and Tax Effort, 1975-86



1986 Capacity and Revenue

Selected Revenue Bases

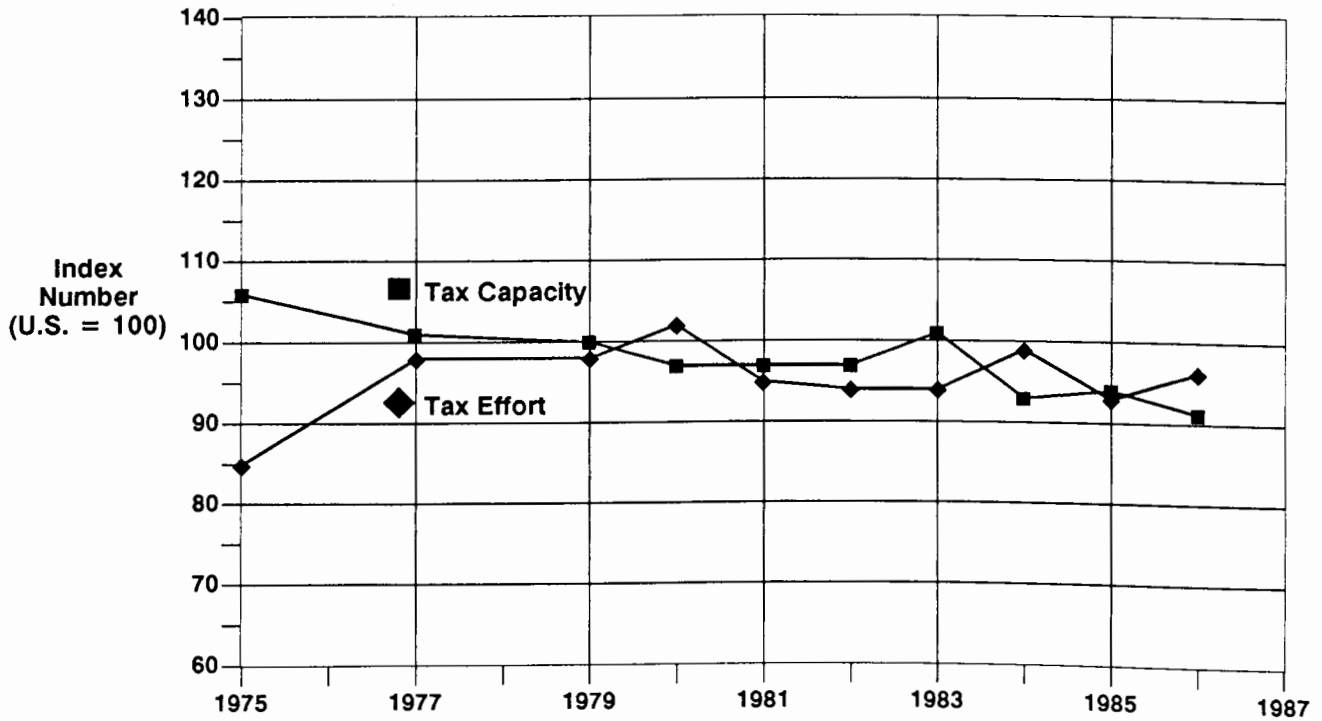


Nebraska

1986 RTS Tax Capacity = 91

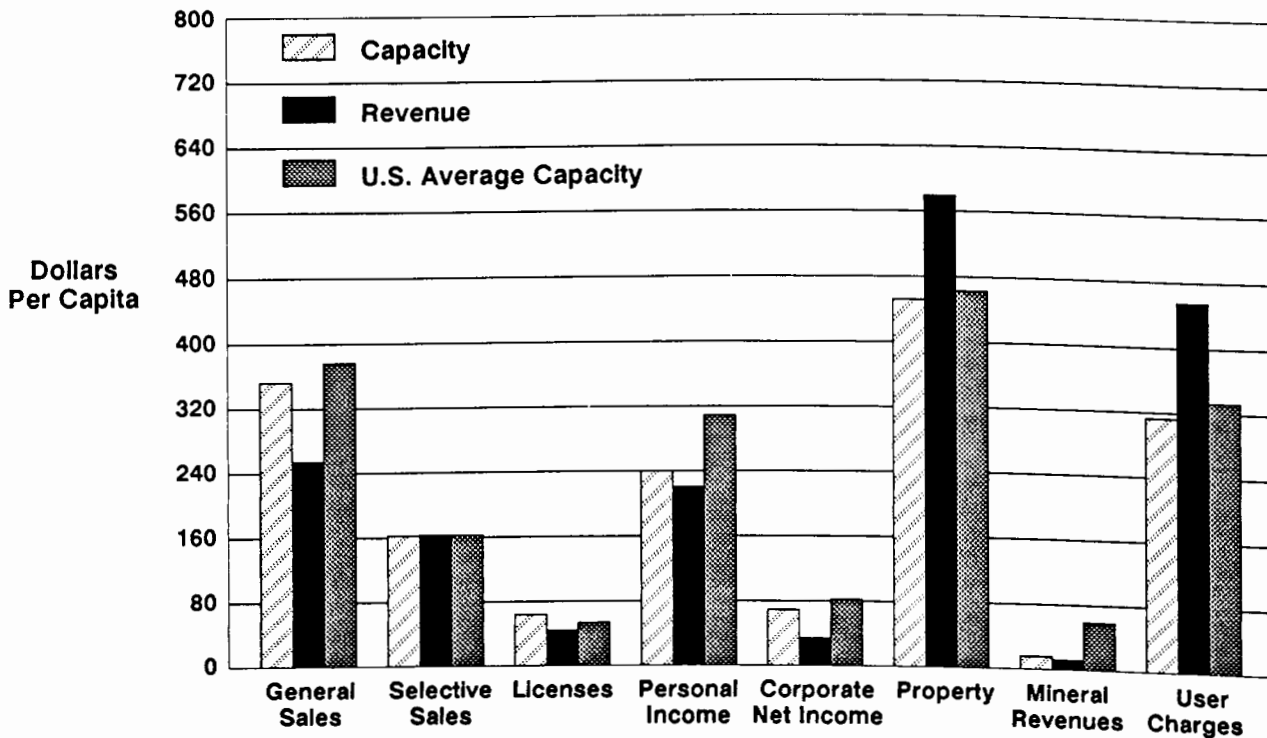
1986 RTS Tax Effort = 96

Total RTS Tax Capacity and Tax Effort, 1975-86



1986 Capacity and Revenue

Selected Revenue Bases

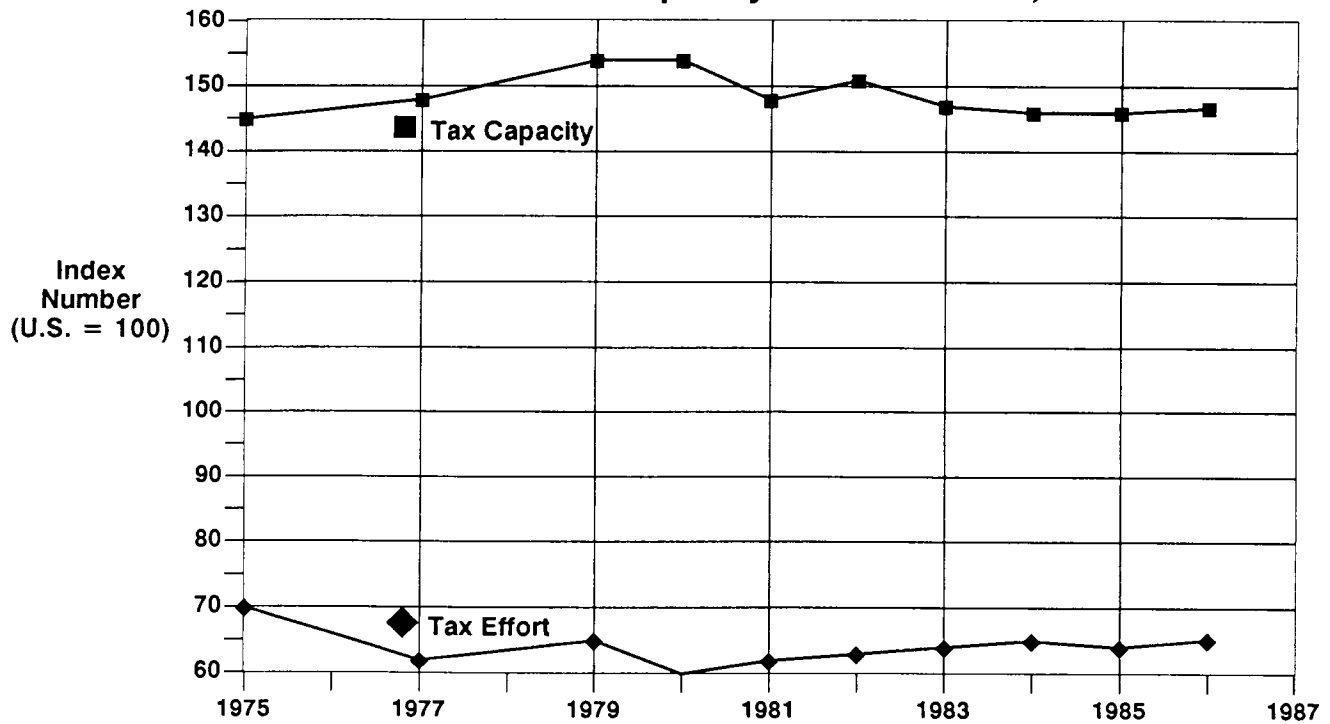


Nevada

1986 RTS Tax Capacity = 147

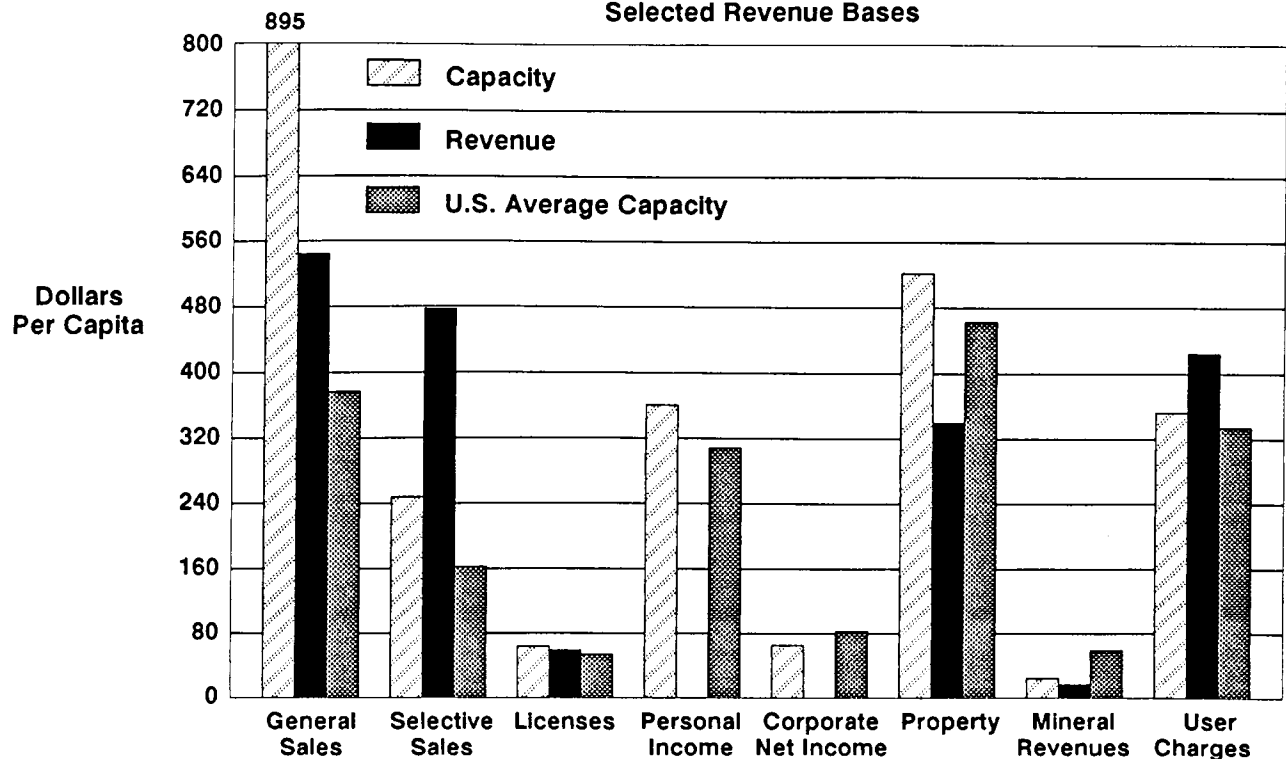
1986 RTS Tax Effort = 65

Total RTS Tax Capacity and Tax Effort, 1975-86



1986 Capacity and Revenue

Selected Revenue Bases

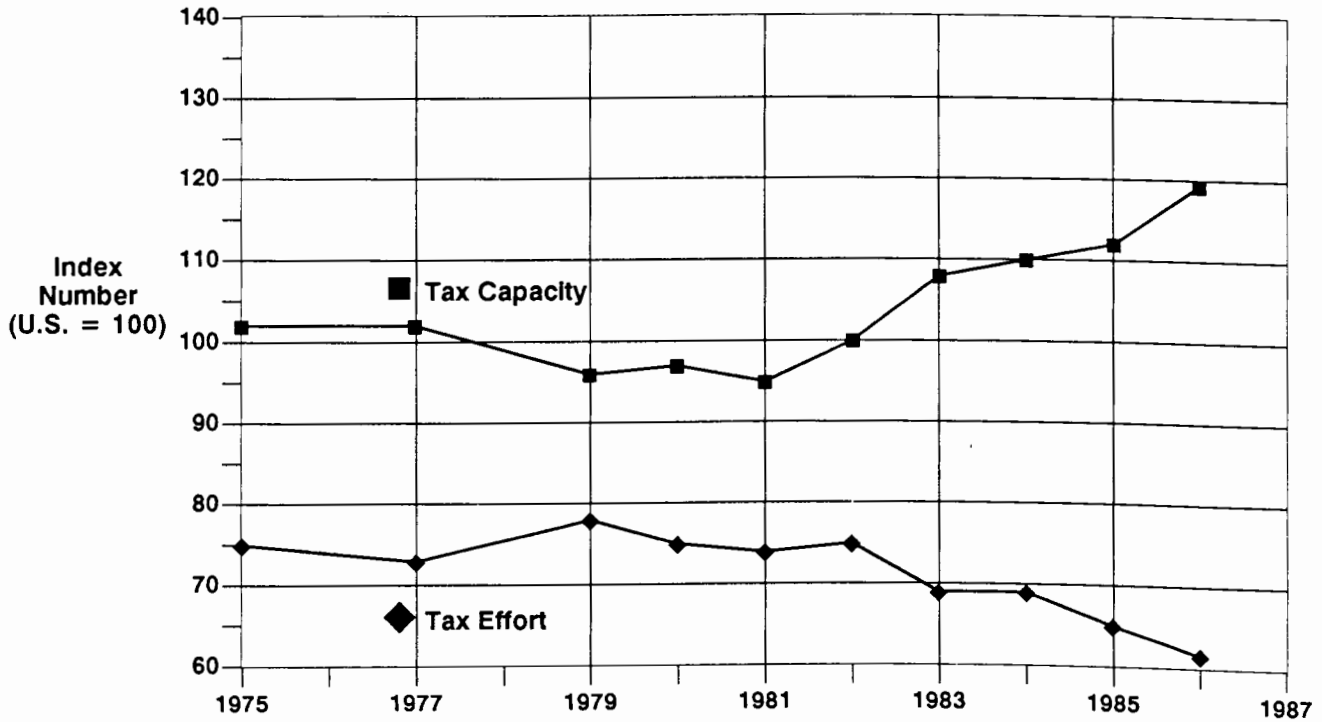


New Hampshire

1986 RTS Tax Capacity = 119

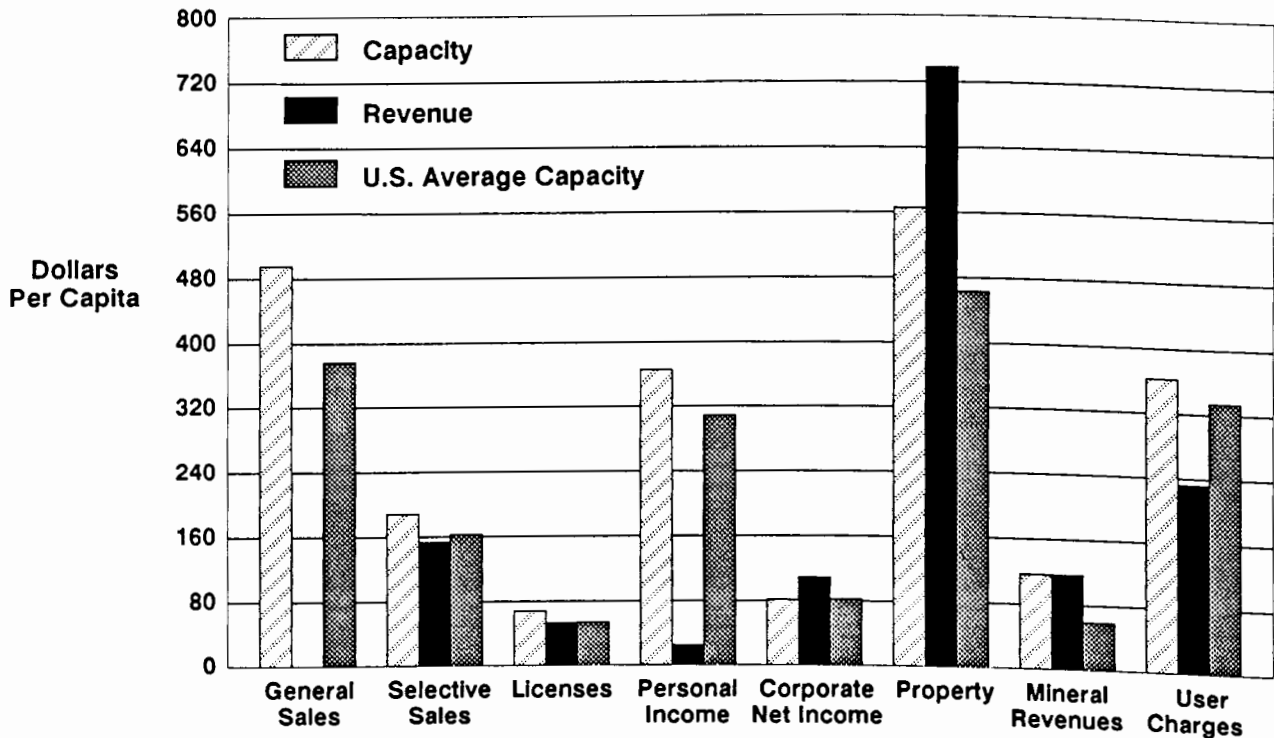
1986 RTS Tax Effort = 62

Total RTS Tax Capacity and Tax Effort, 1975-86



1986 Capacity and Revenue

Selected Revenue Bases

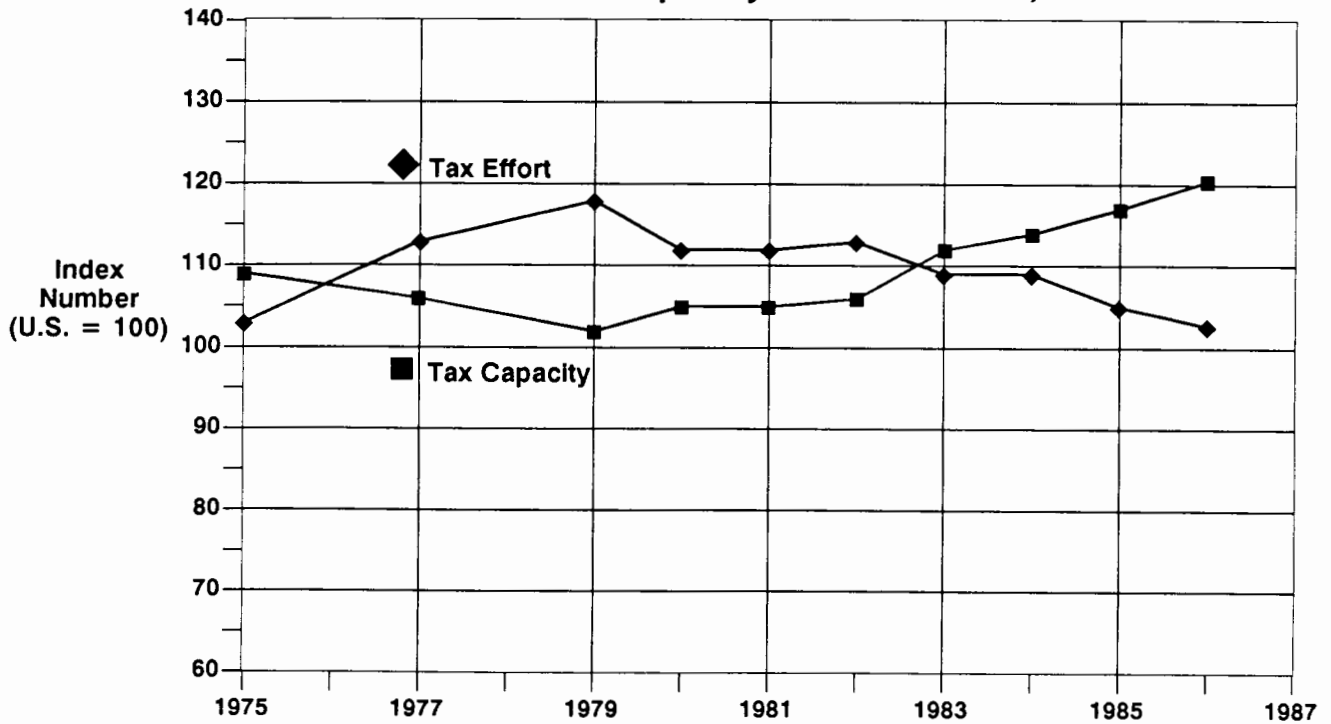


New Jersey

1986 RTS Tax Capacity = 121

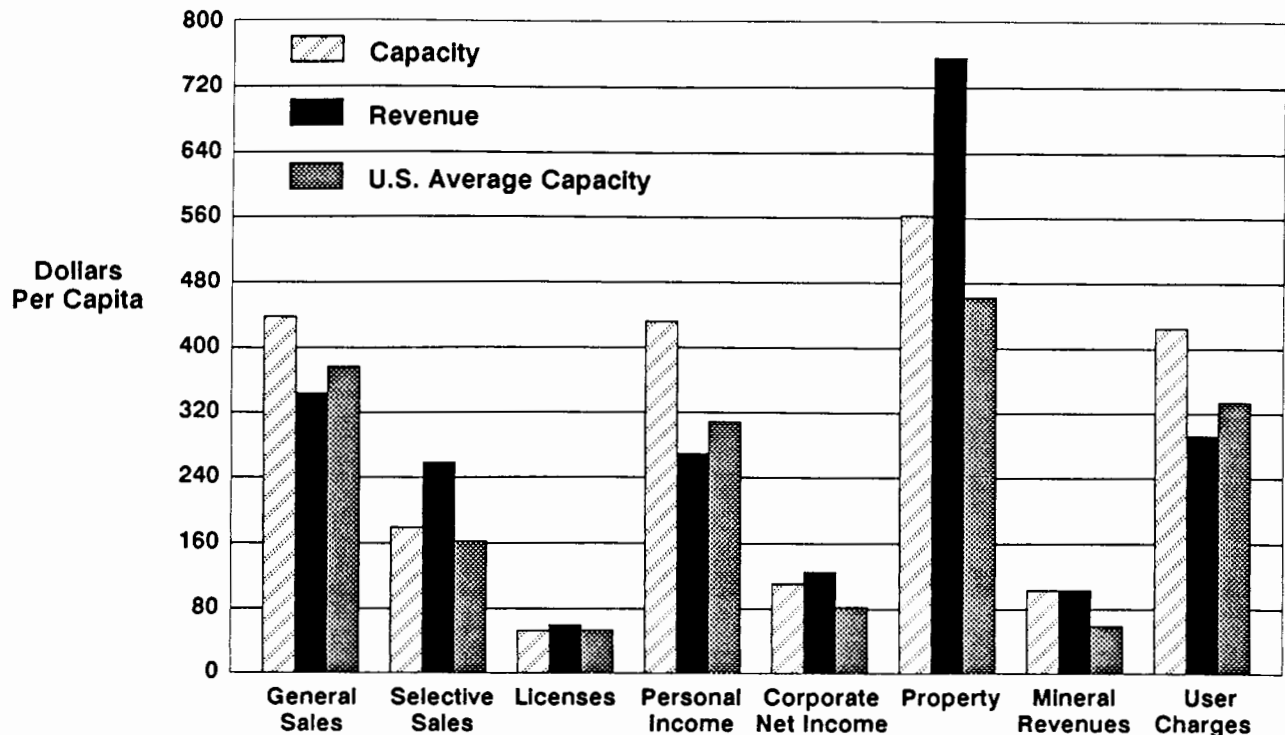
1986 RTS Tax Effort = 103

Total RTS Tax Capacity and Tax Effort, 1975-86



1986 Capacity and Revenue

Selected Revenue Bases

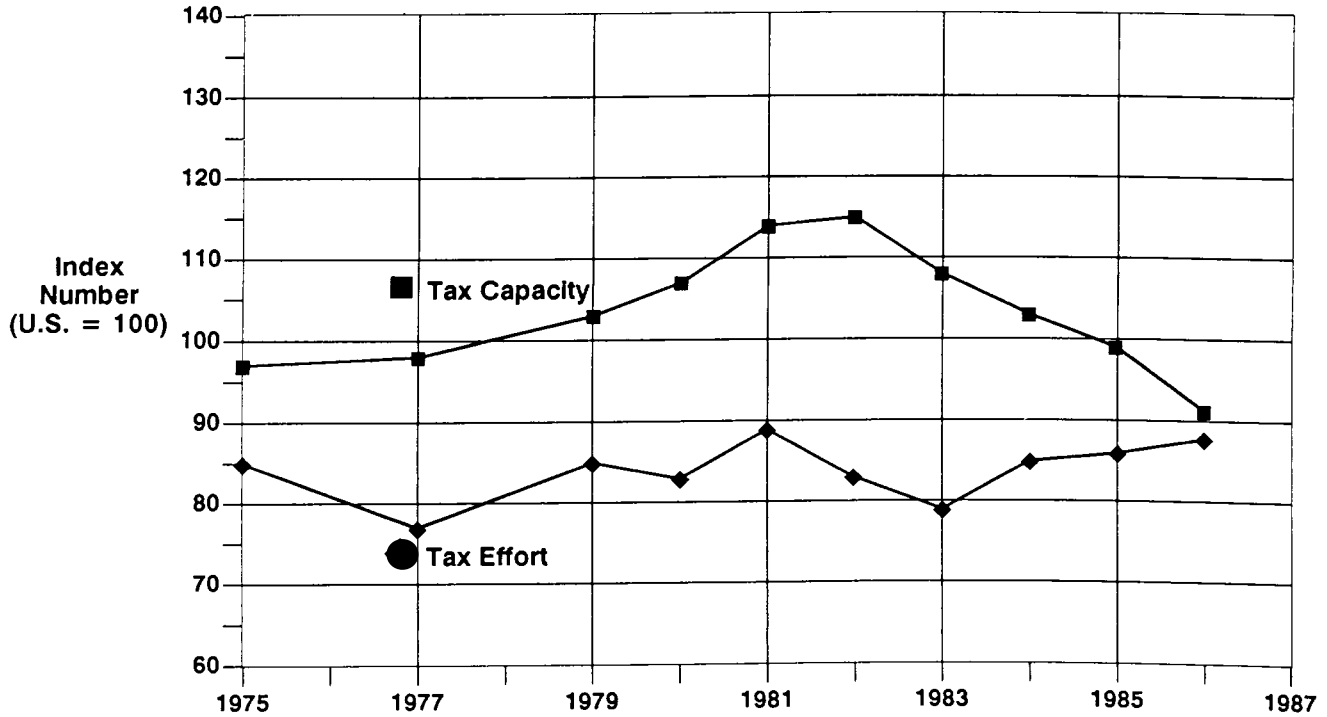


New Mexico

1986 RTS Tax Capacity = 91

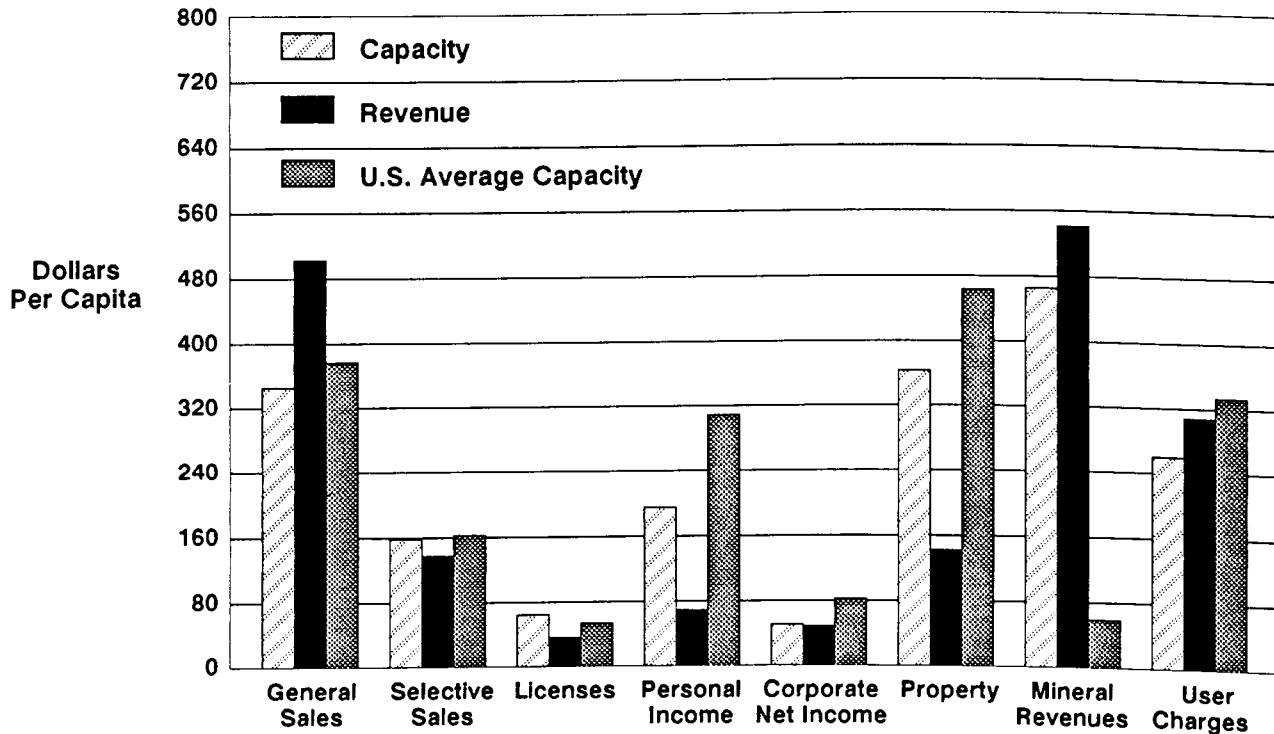
1986 RTS Tax Effort = 88

Total RTS Tax Capacity and Tax Effort, 1975-86



1986 Capacity and Revenue

Selected Revenue Bases

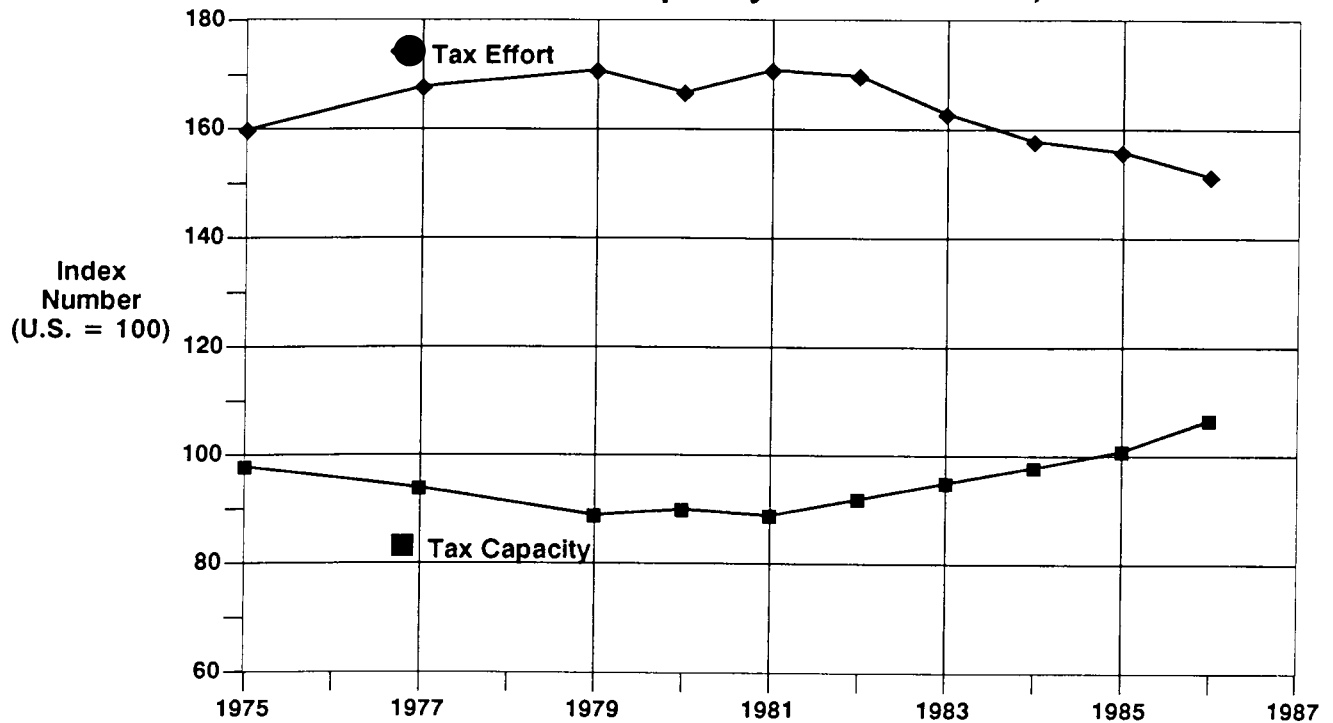


New York

1986 RTS Tax Capacity = 107

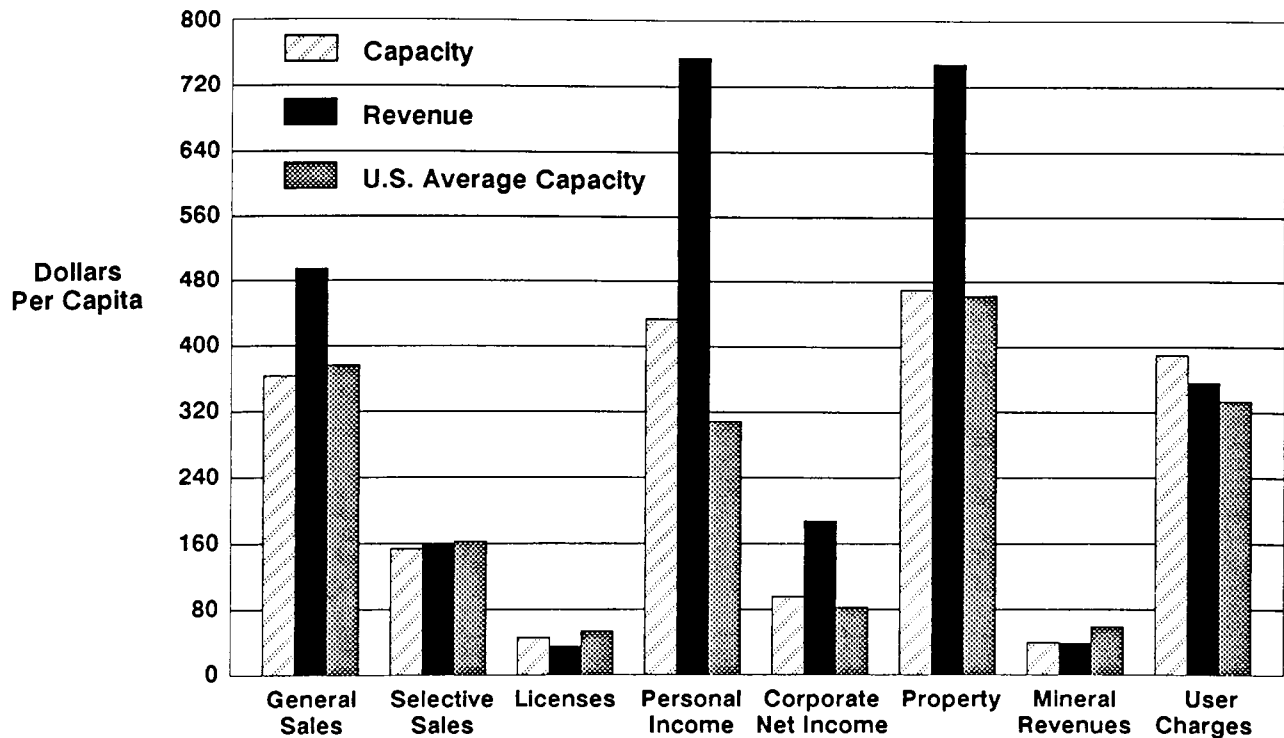
1986 RTS Tax Effort = 152

Total RTS Tax Capacity and Tax Effort, 1975-86



1986 Capacity and Revenue

Selected Revenue Bases

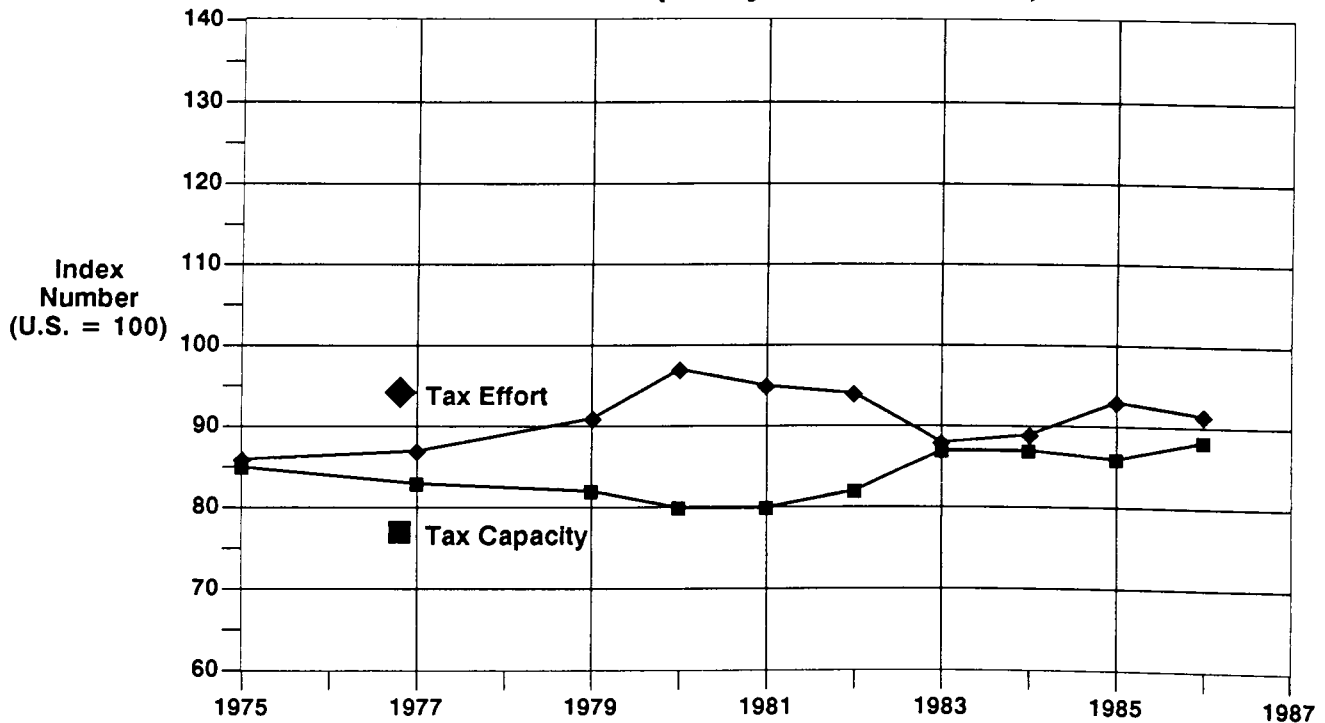


North Carolina

1986 RTS Tax Capacity = 88

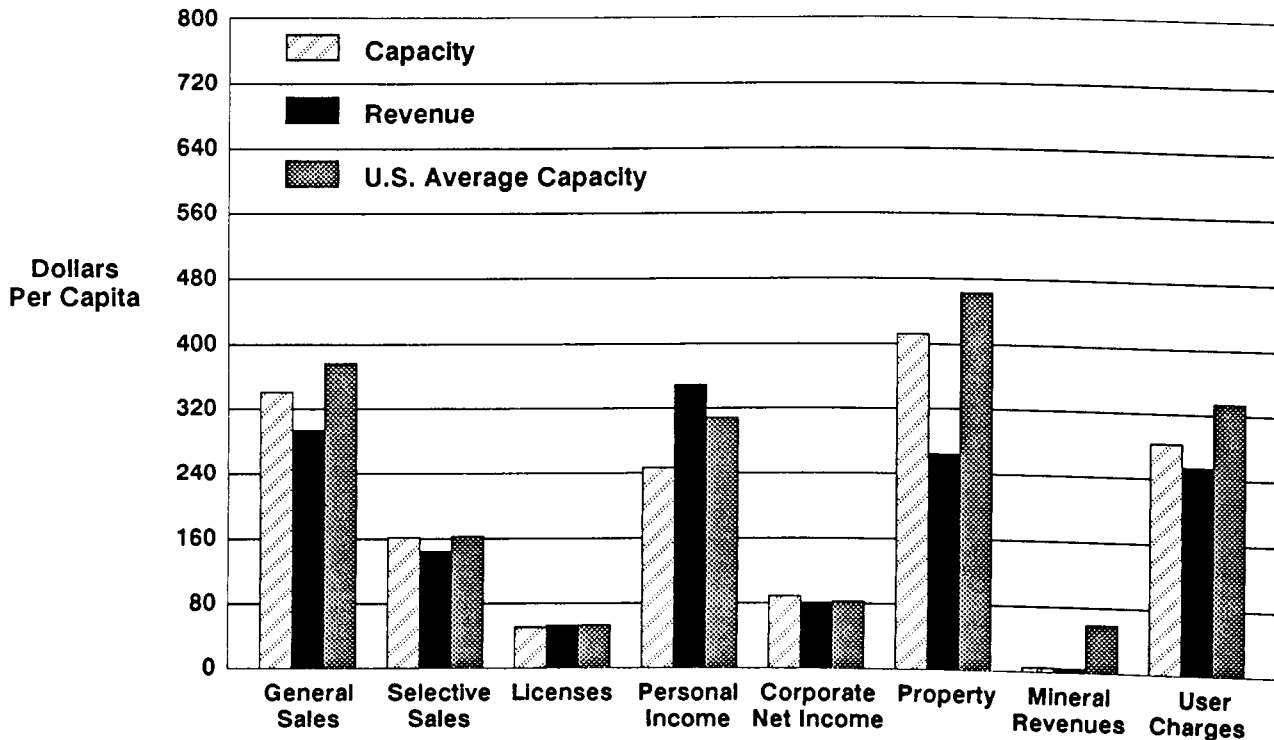
1986 RTS Tax Effort = 92

Total RTS Tax Capacity and Tax Effort, 1975-86



1986 Capacity and Revenue

Selected Revenue Bases

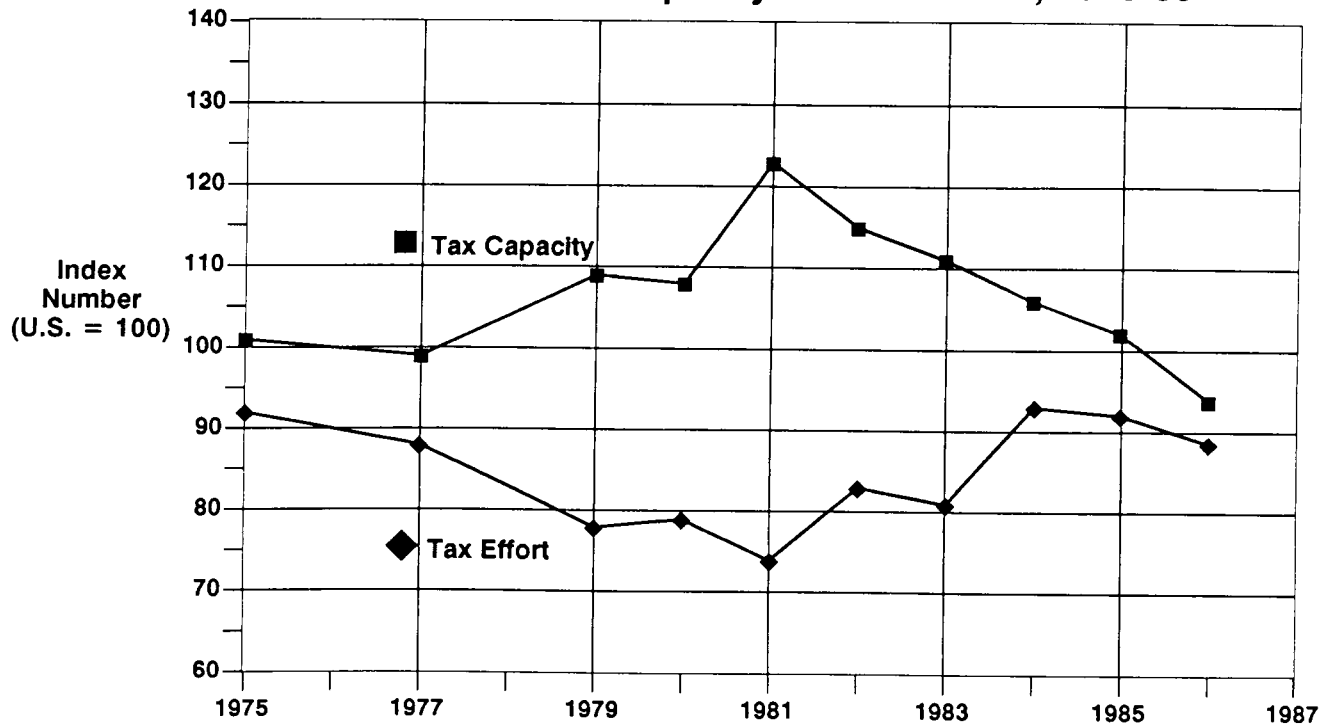


North Dakota

1986 RTS Tax Capacity = 94

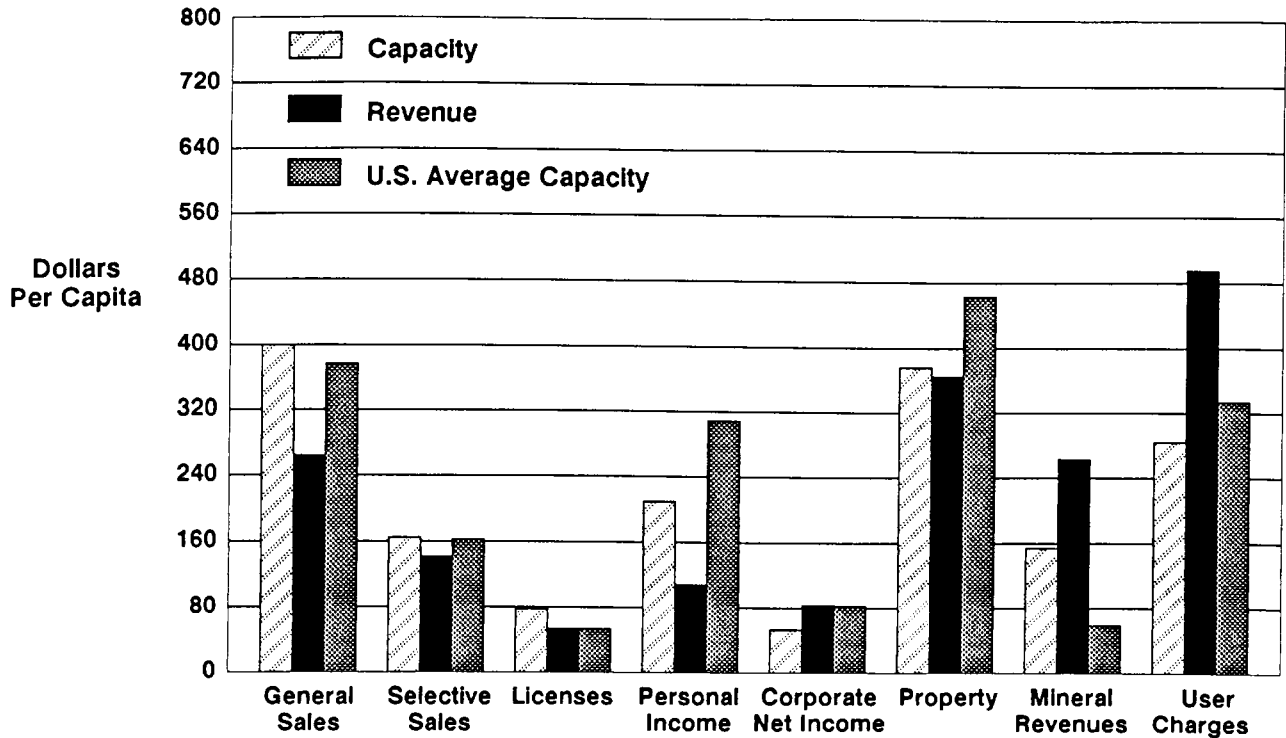
1986 RTS Tax Effort = 89

Total RTS Tax Capacity and Tax Effort, 1975-86



1986 Capacity and Revenue

Selected Revenue Bases

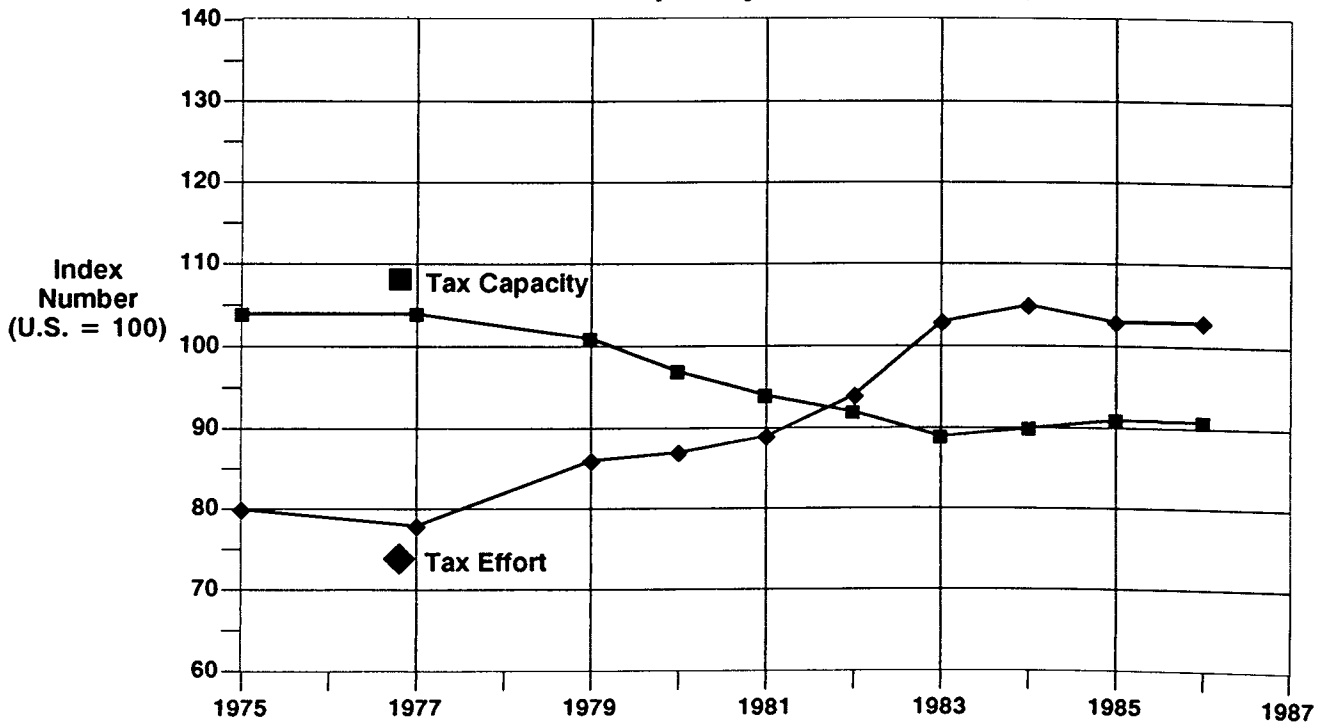


Ohio

1986 RTS Tax Capacity = 91

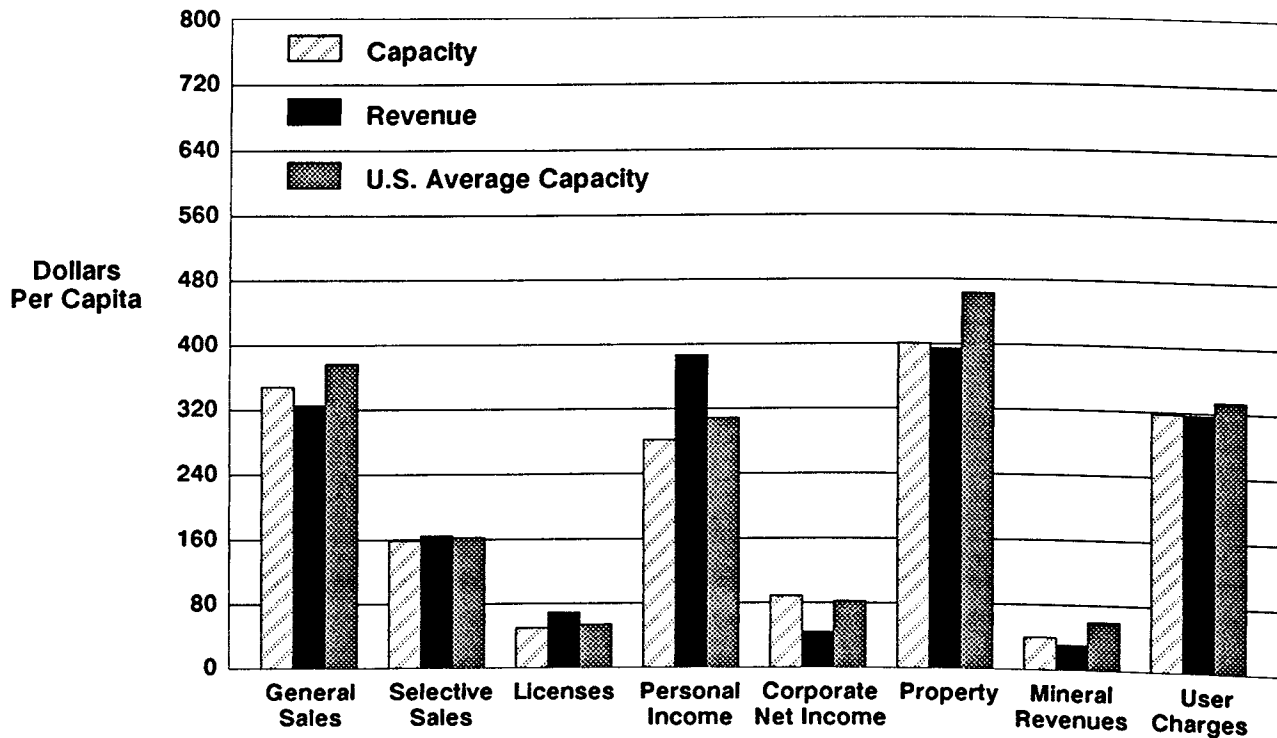
1986 RTS Tax Effort = 103

Total RTS Tax Capacity and Tax Effort, 1975-86



1986 Capacity and Revenue

Selected Revenue Bases

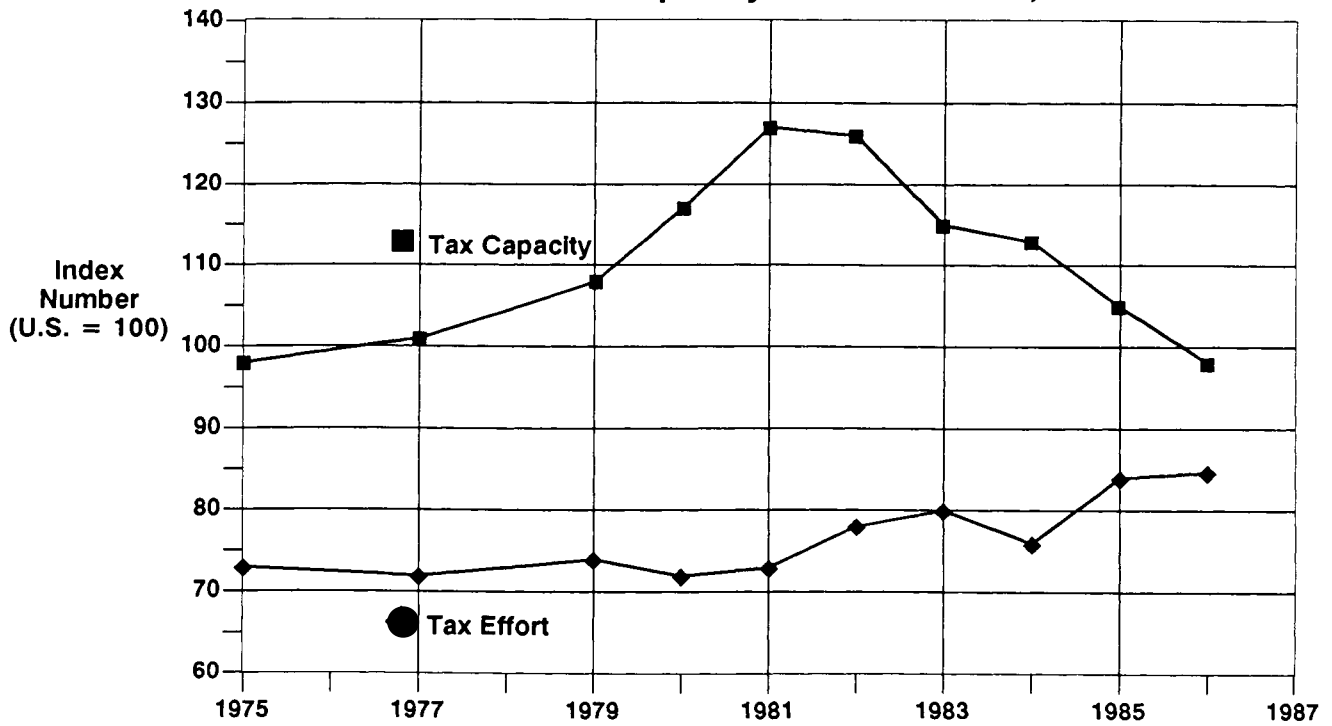


Oklahoma

1986 RTS Tax Capacity = 98

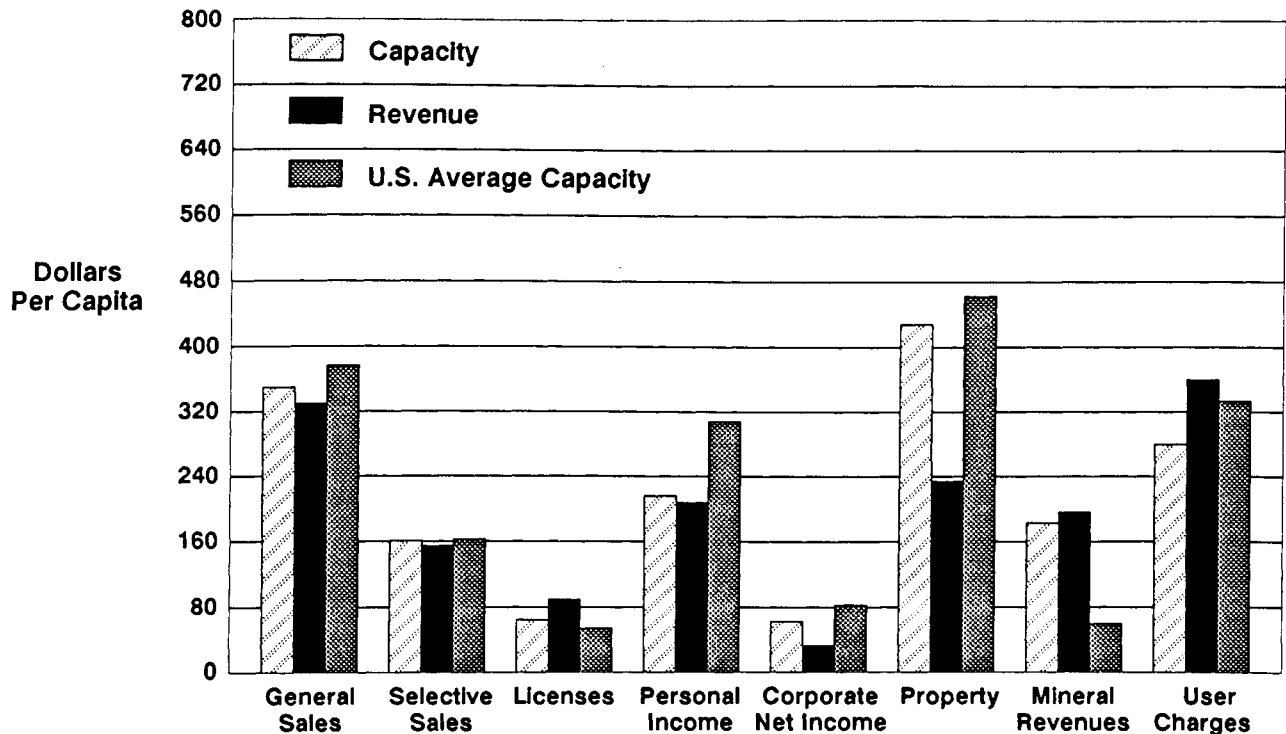
1986 RTS Tax Effort = 85

Total RTS Tax Capacity and Tax Effort, 1975-86



1986 Capacity and Revenue

Selected Revenue Bases

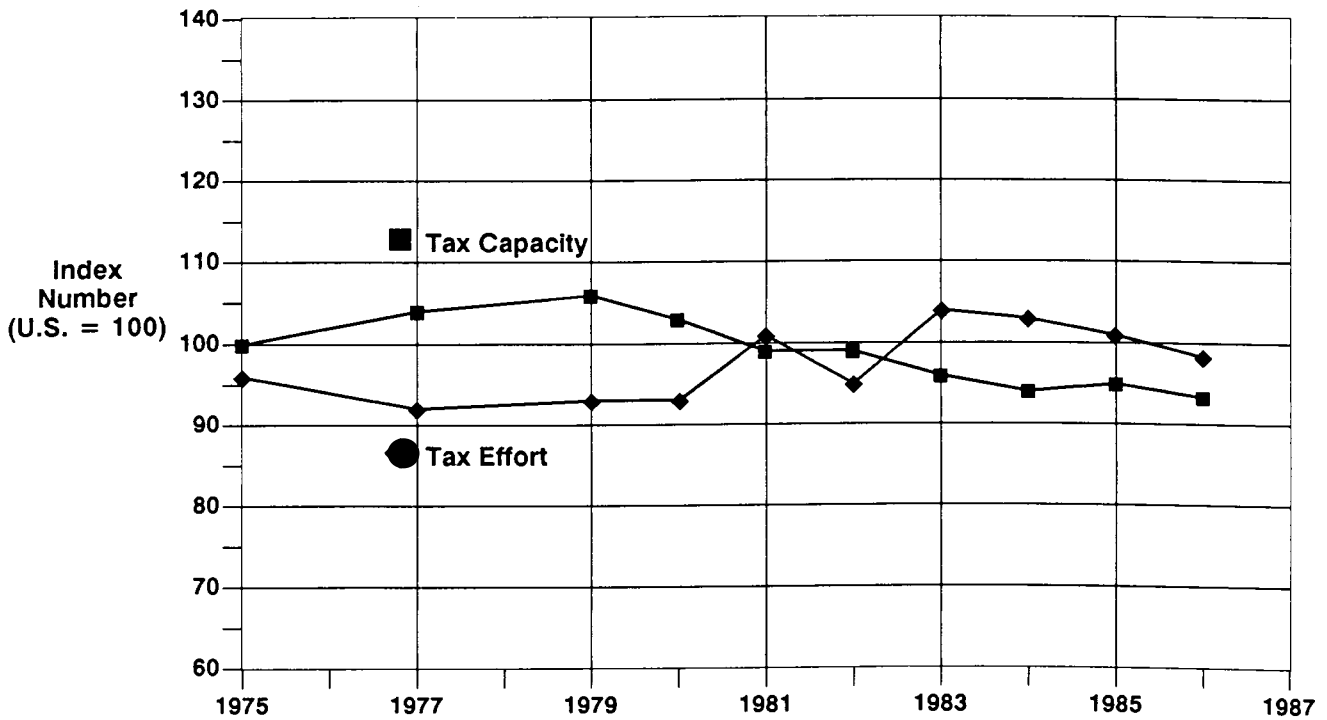


Oregon

1986 RTS Tax Capacity = 93

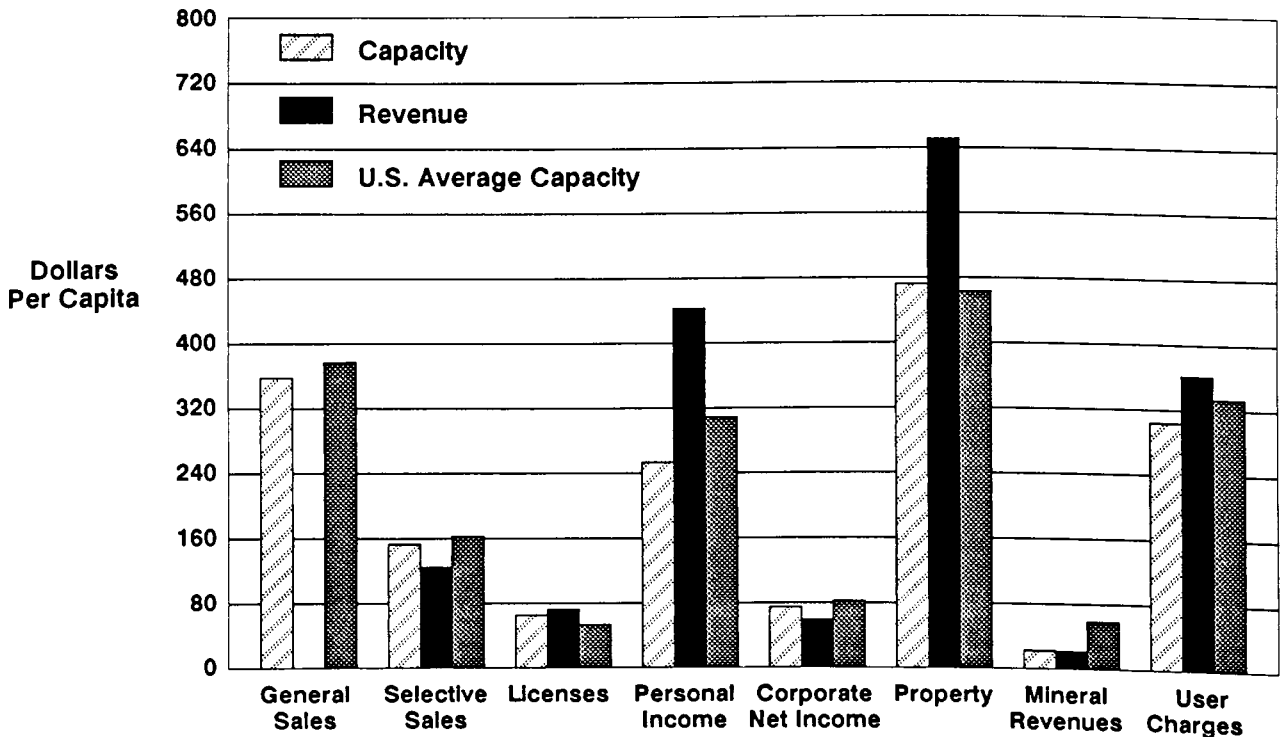
1986 RTS Tax Effort = 98

Total RTS Tax Capacity and Tax Effort, 1975-86



1986 Capacity and Revenue

Selected Revenue Bases

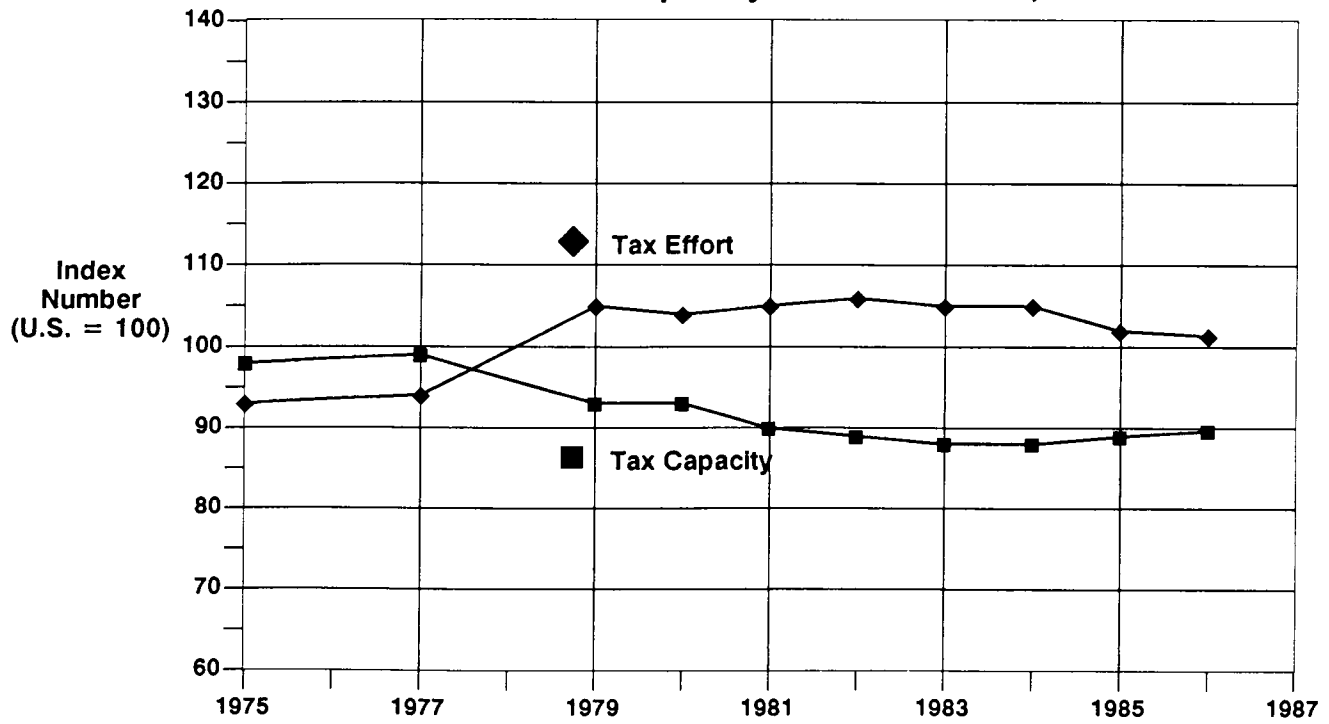


Pennsylvania

1986 RTS Tax Capacity = 90

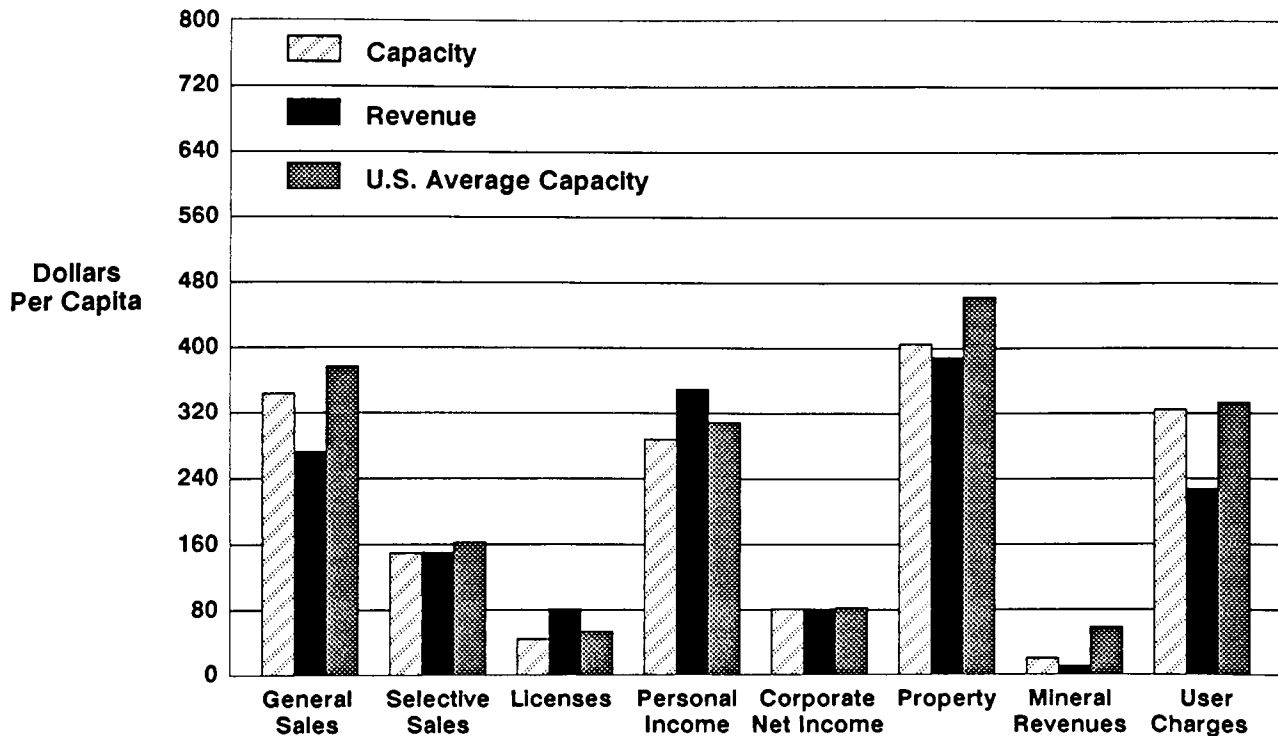
1986 RTS Tax Effort = 101

Total RTS Tax Capacity and Tax Effort, 1975-86



1986 Capacity and Revenue

Selected Revenue Bases

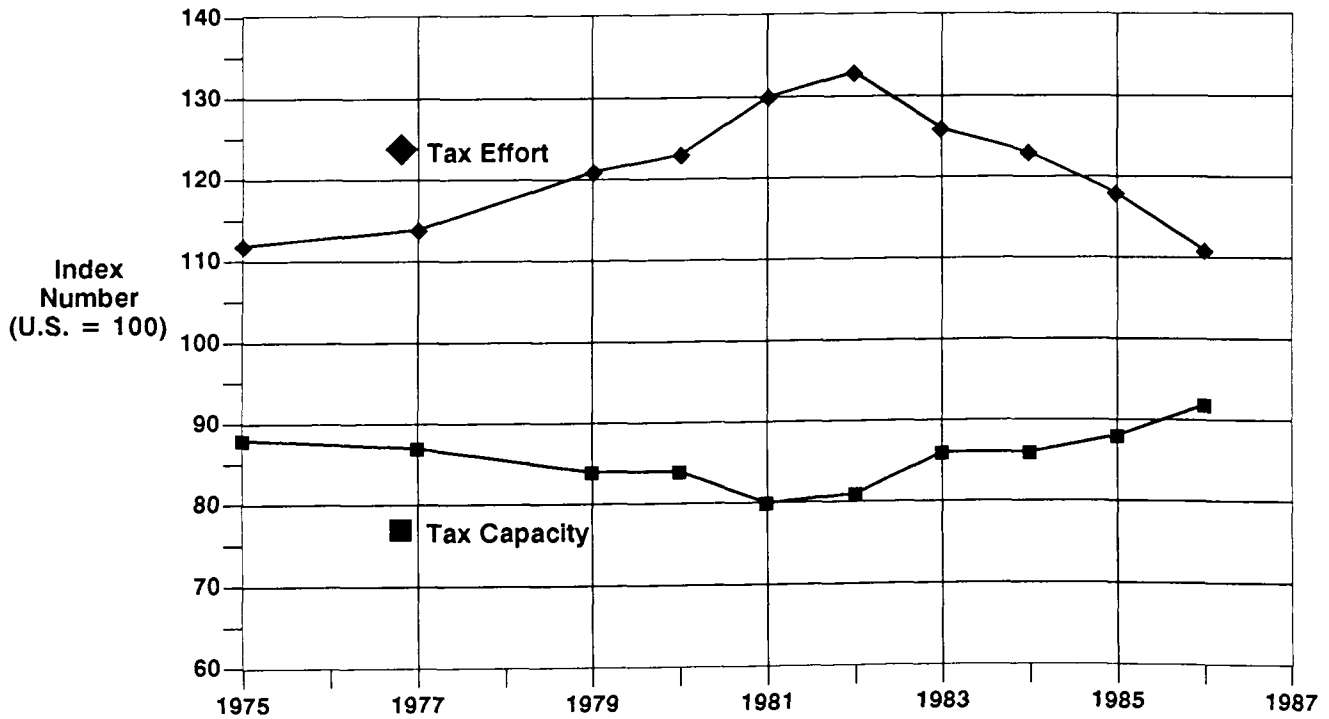


Rhode Island

1986 RTS Tax Capacity = 92

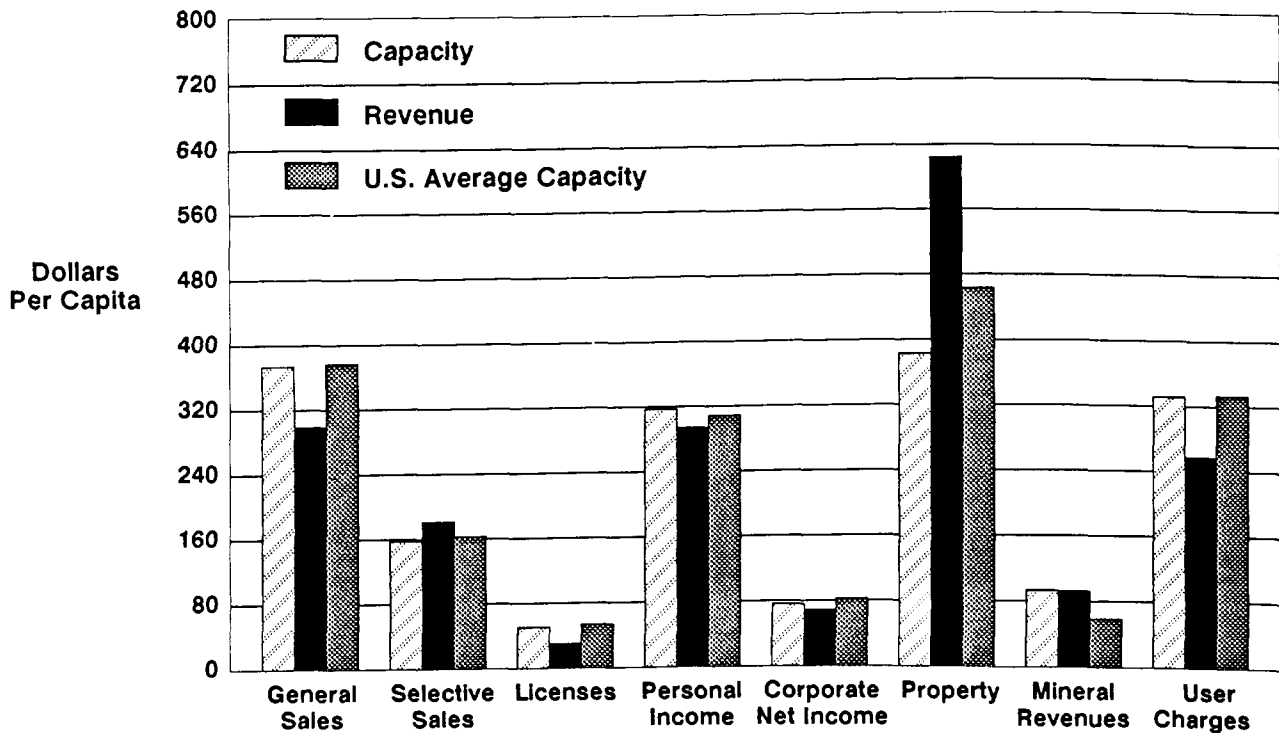
1986 RTS Tax Effort = 111

Total RTS Tax Capacity and Tax Effort, 1975-86



1986 Capacity and Revenue

Selected Revenue Bases

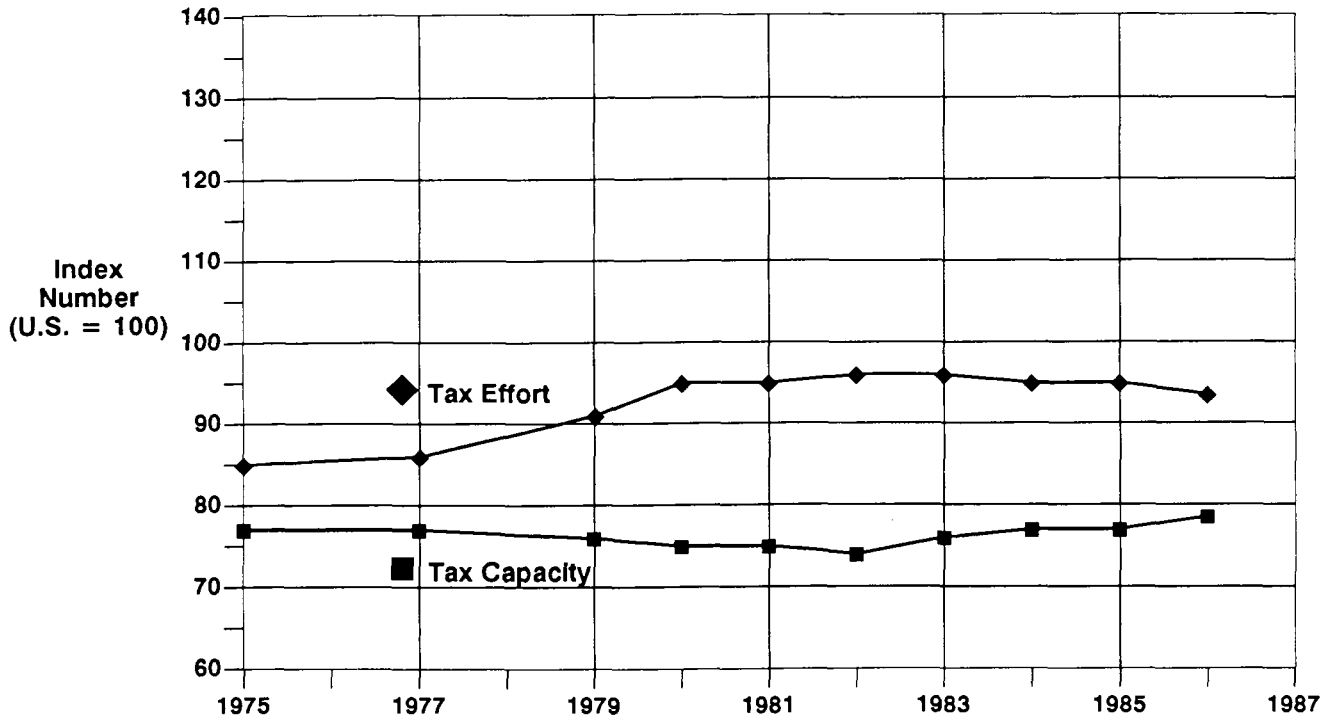


South Carolina

1986 RTS Tax Capacity = 78

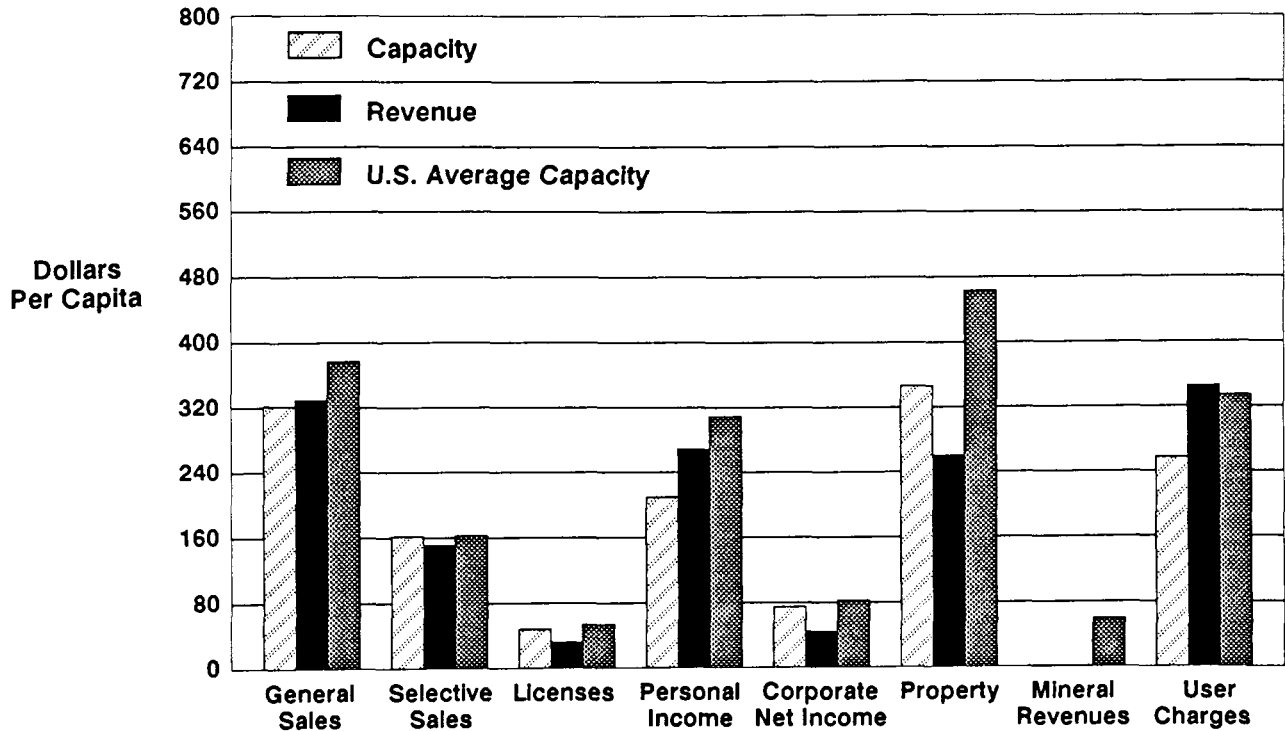
1986 RTS Tax Effort = 94

Total RTS Tax Capacity and Tax Effort, 1975-86



1986 Capacity and Revenue

Selected Revenue Bases

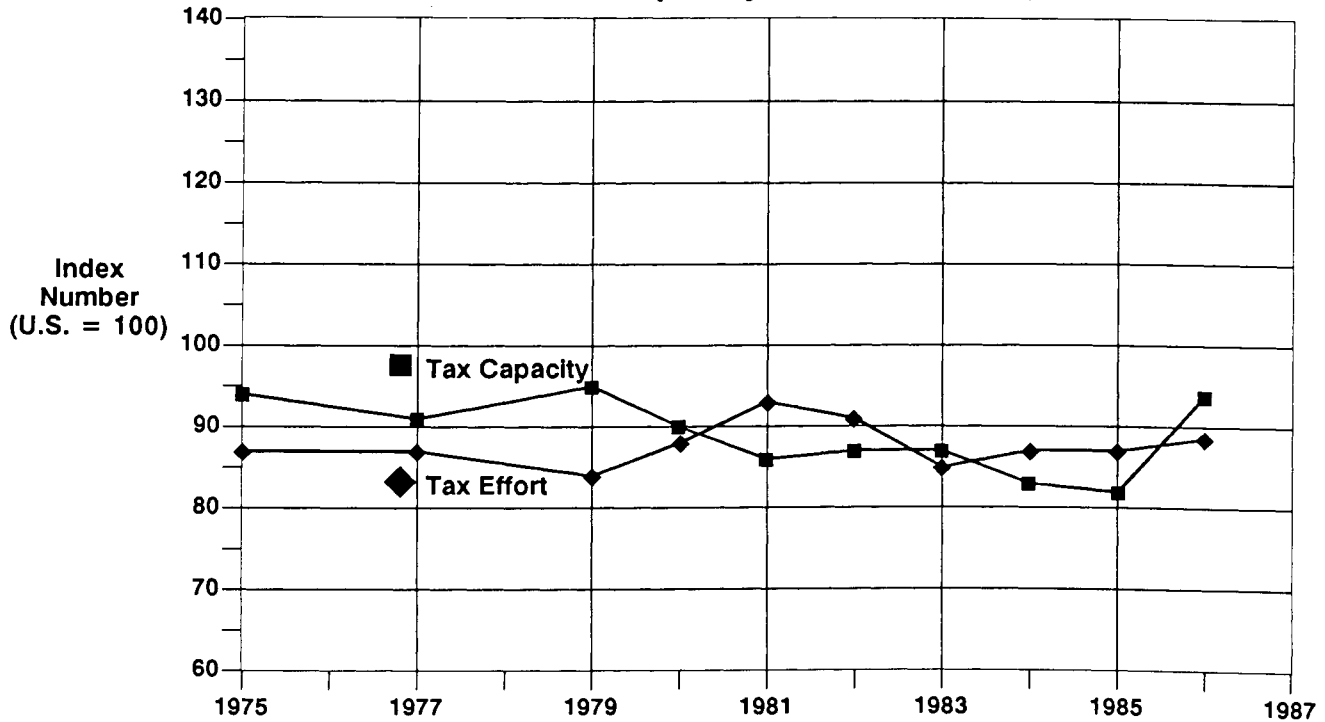


South Dakota

1986 RTS Tax Capacity = 78

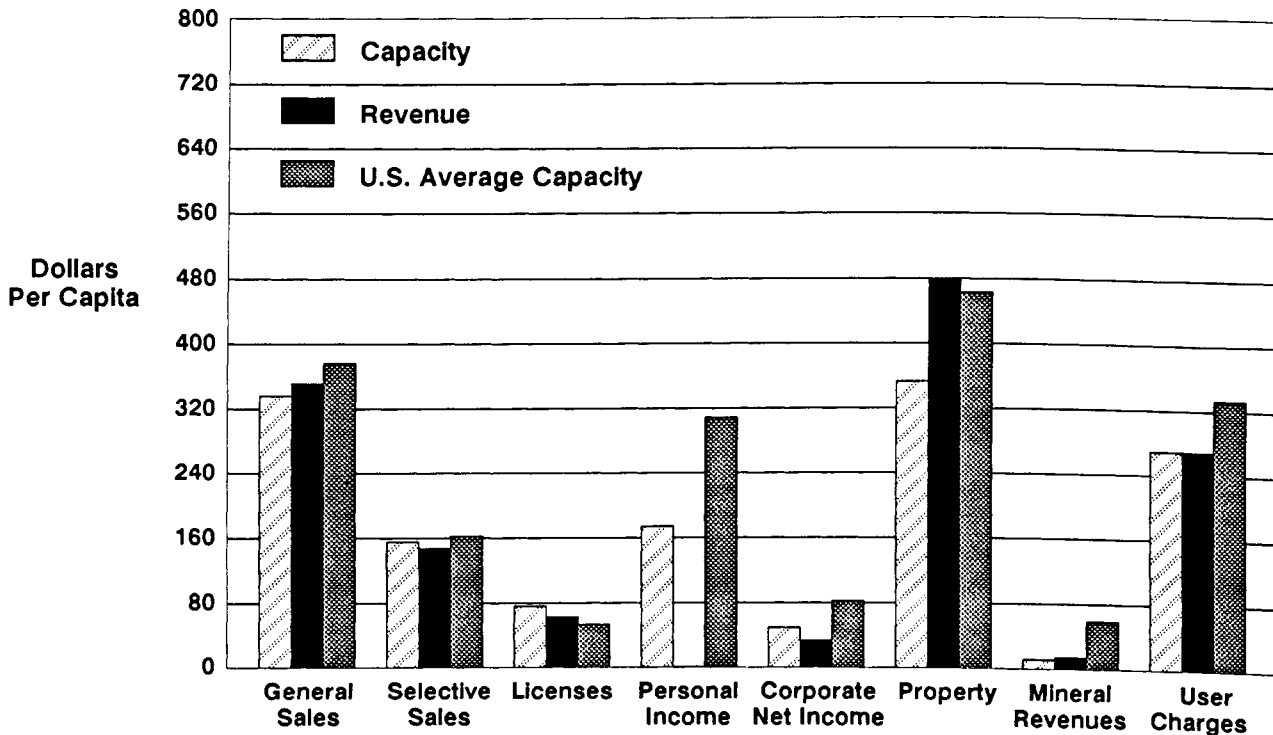
1986 RTS Tax Effort = 95

Total RTS Tax Capacity and Tax Effort, 1975-86



1986 Capacity and Revenue

Selected Revenue Bases

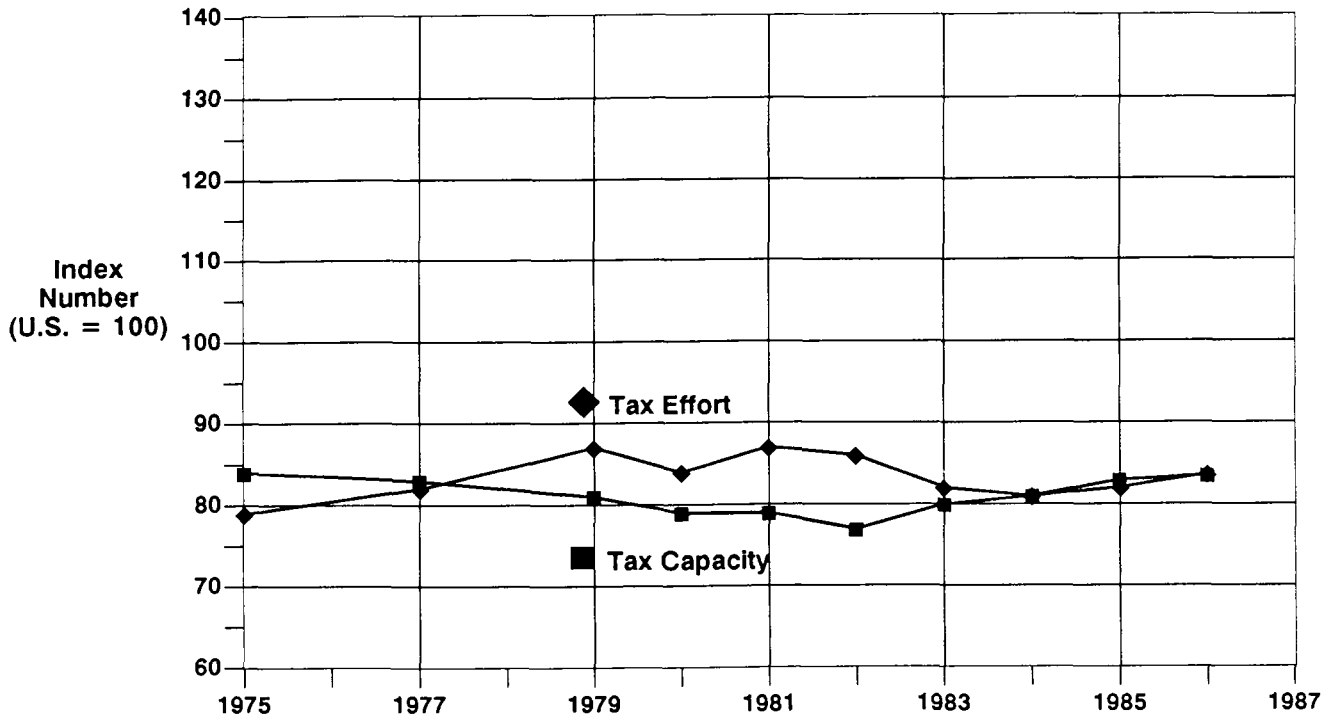


Tennessee

1986 RTS Tax Capacity = 84

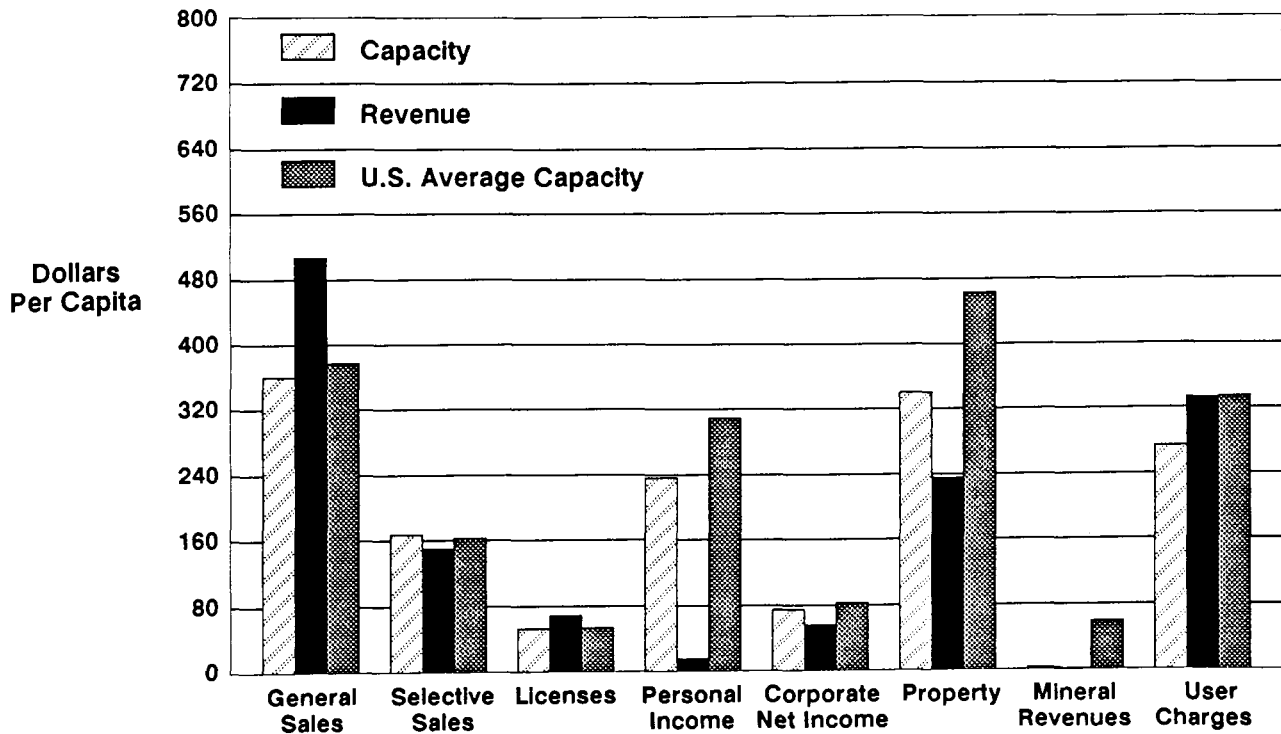
1986 RTS Tax Effort = 84

Total RTS Tax Capacity and Tax Effort, 1975-86



1986 Capacity and Revenue

Selected Revenue Bases

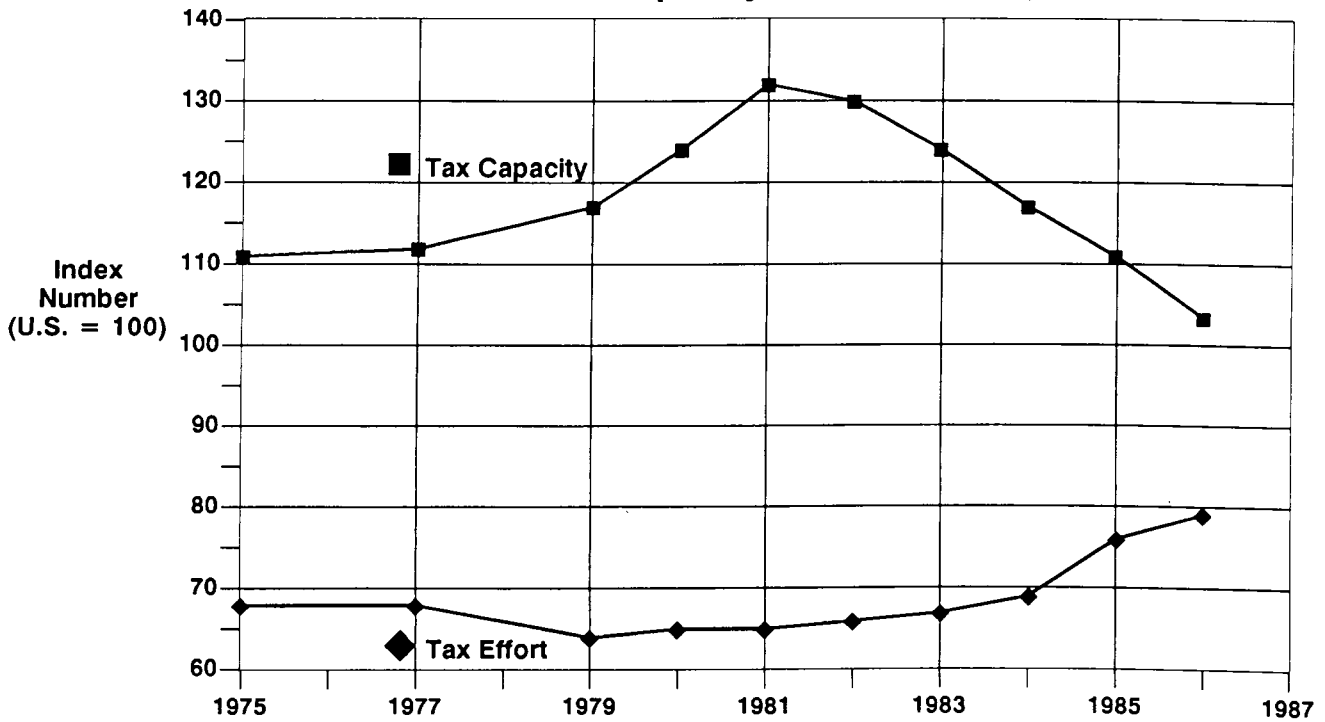


Texas

1986 RTS Tax Capacity = 104

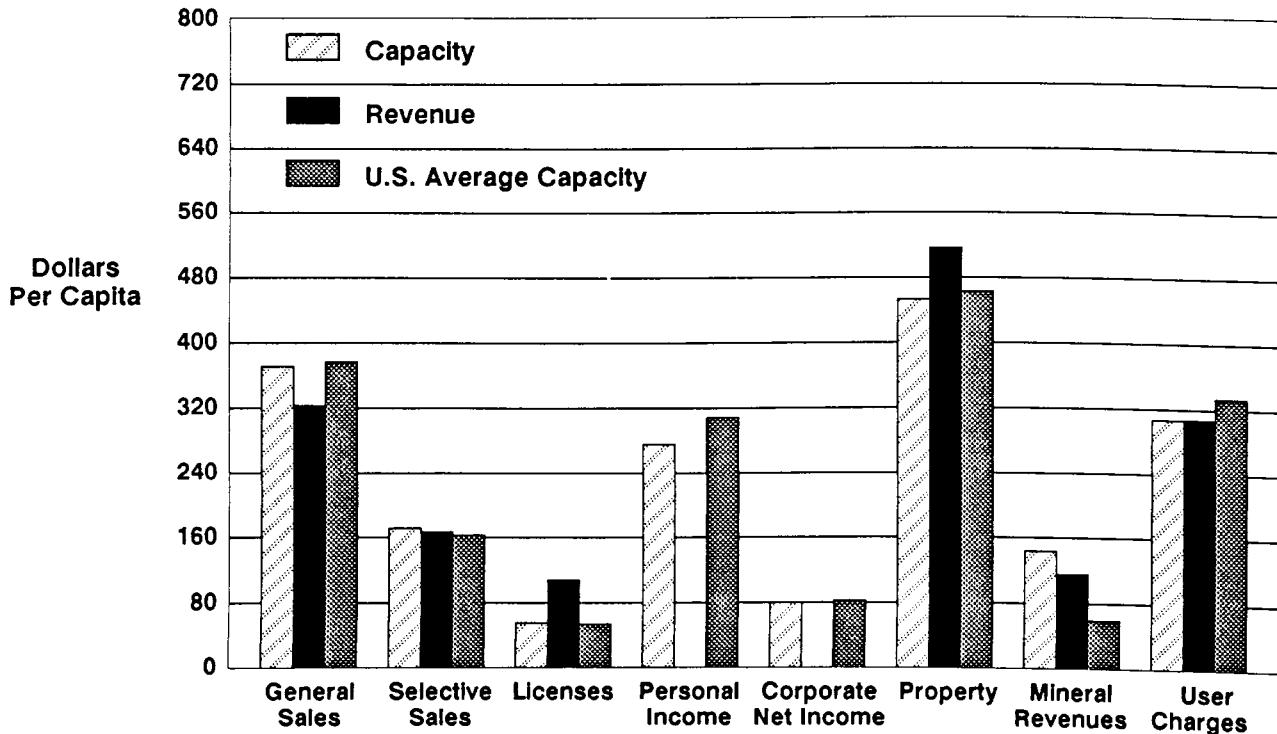
1986 RTS Tax Effort = 79

Total RTS Tax Capacity and Tax Effort, 1975-86



1986 Capacity and Revenue

Selected Revenue Bases

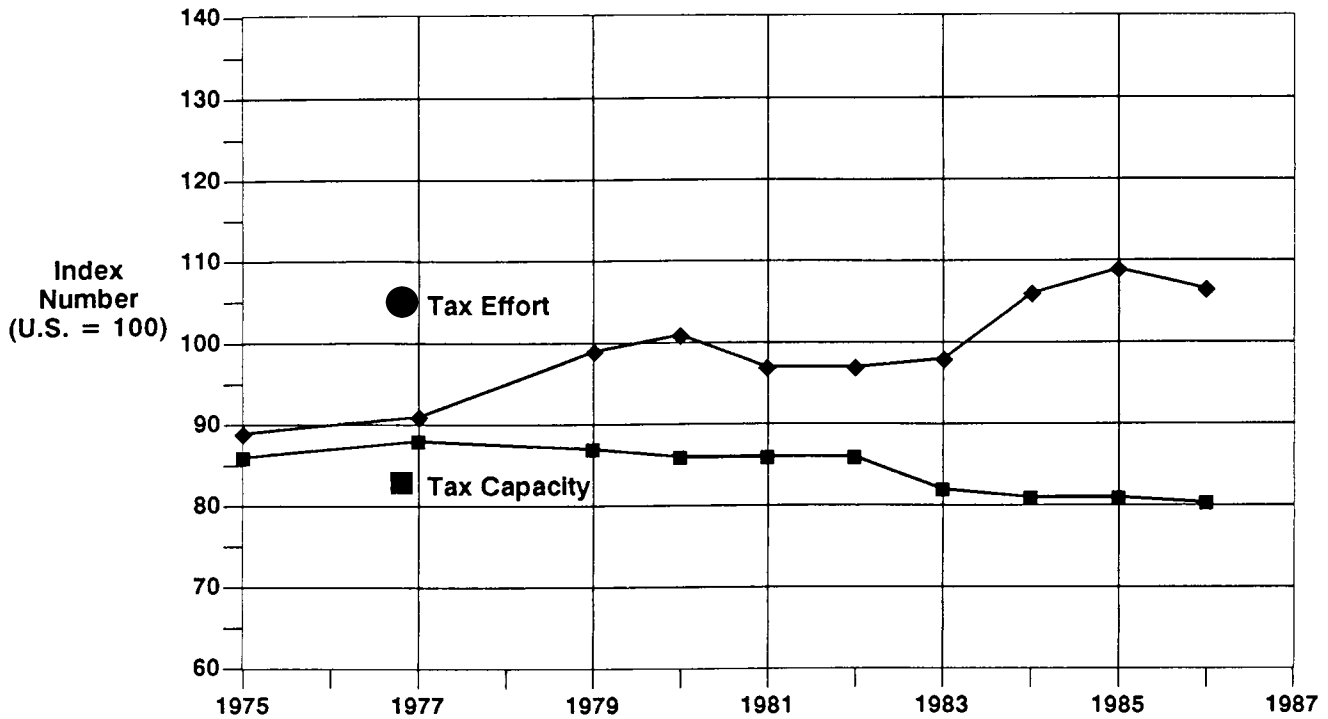


Utah

1986 RTS Tax Capacity = 80

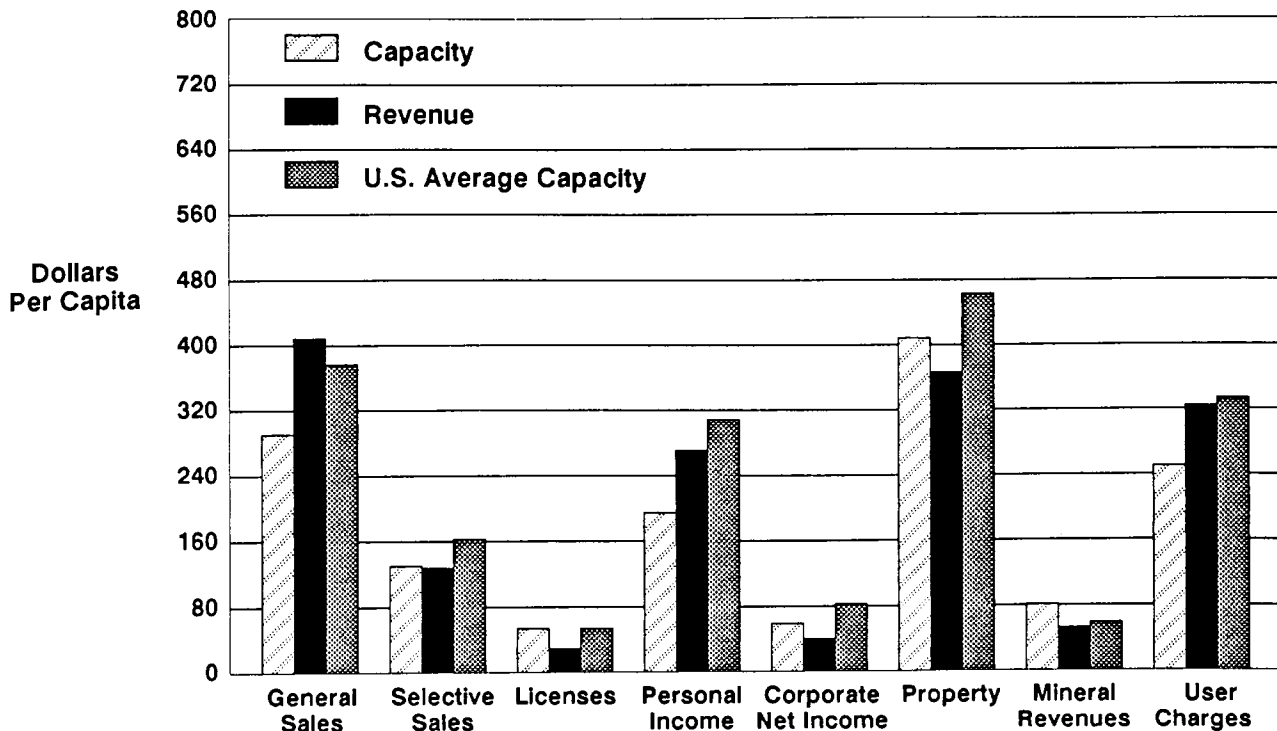
1986 RTS Tax Effort = 107

Total RTS Tax Capacity and Tax Effort, 1975-86



1986 Capacity and Revenue

Selected Revenue Bases

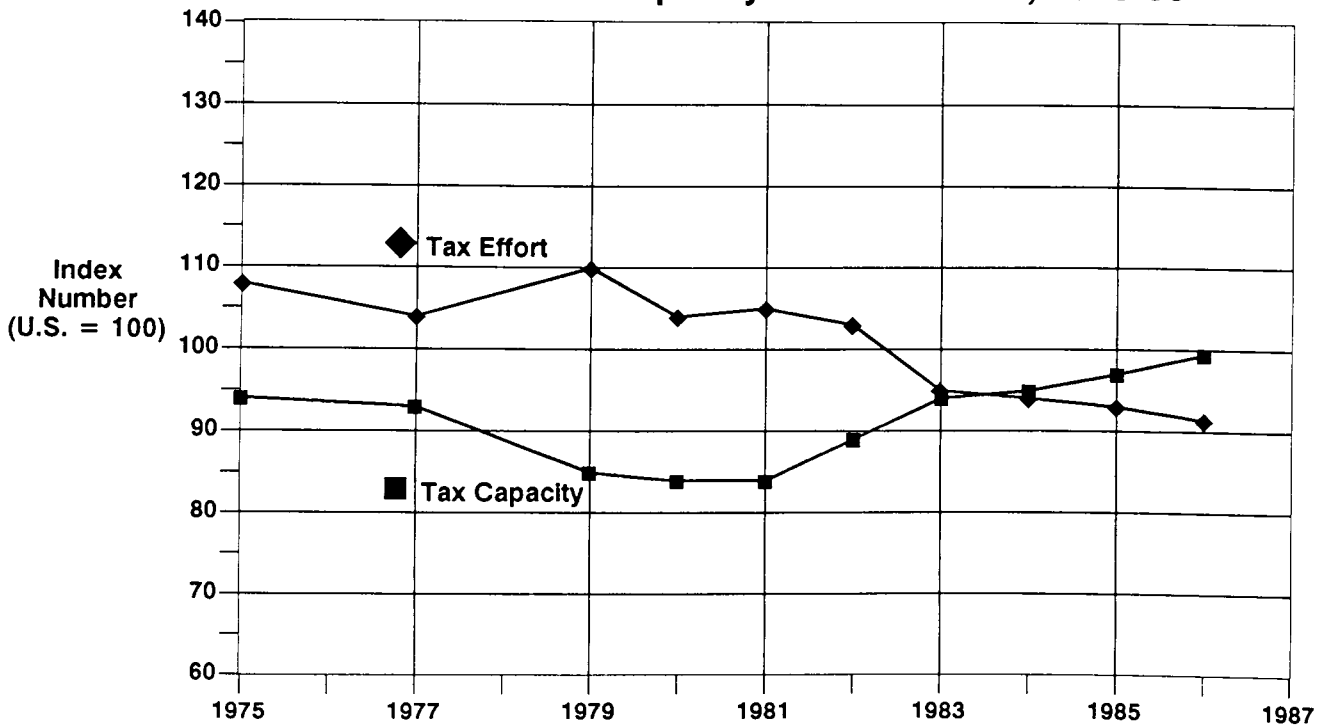


Vermont

1986 RTS Tax Capacity = 99

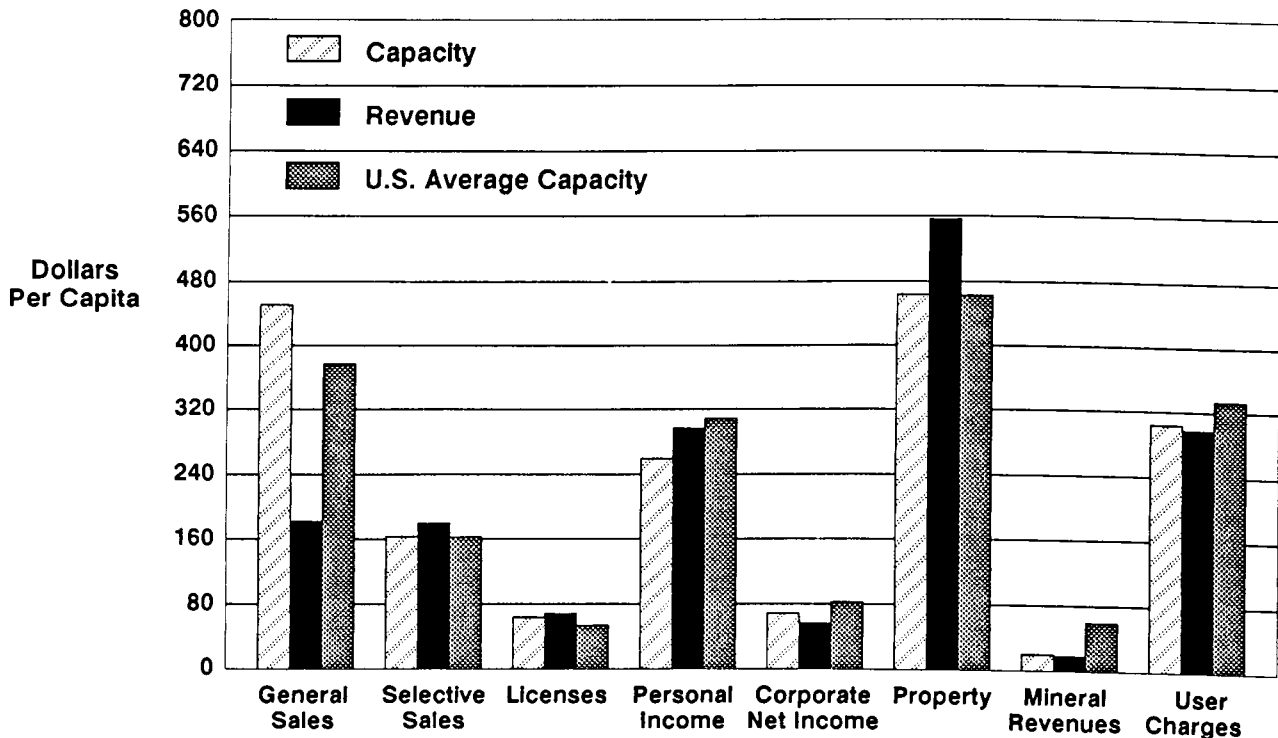
1986 RTS Tax Effort = 91

Total RTS Tax Capacity and Tax Effort, 1975-86



1986 Capacity and Revenue

Selected Revenue Bases

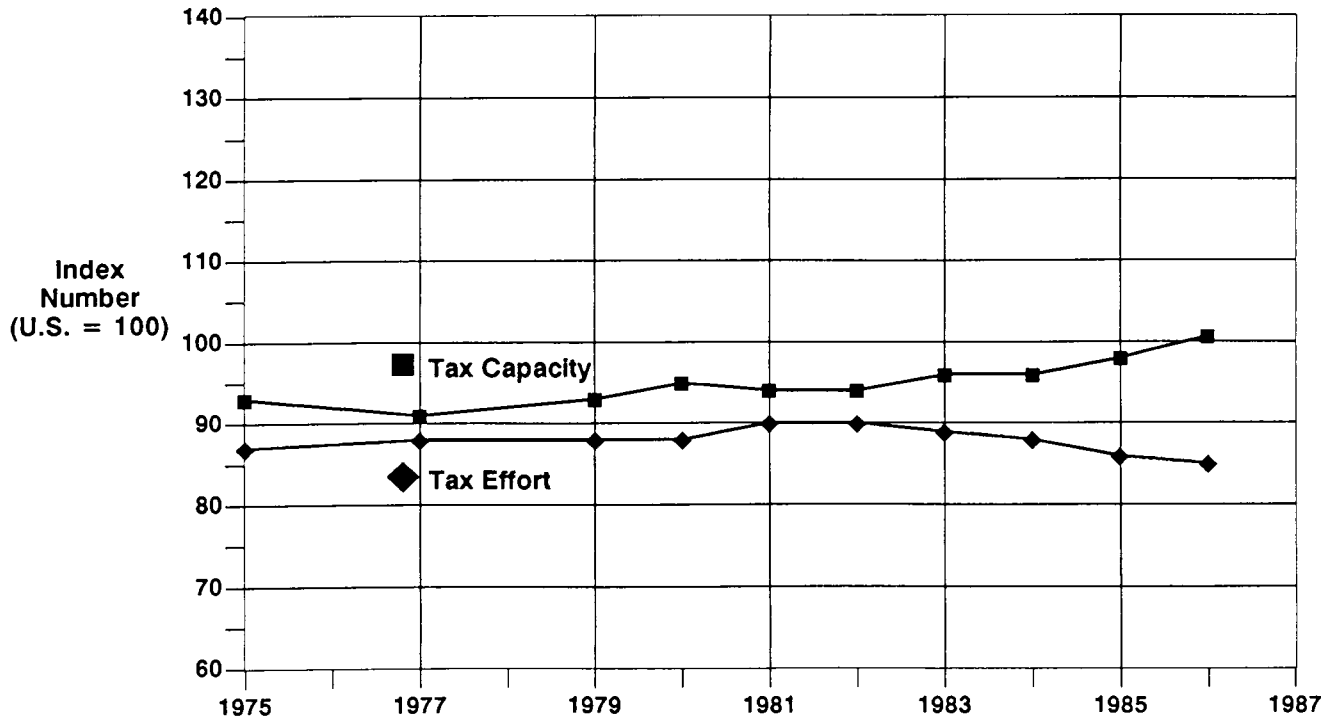


Virginia

1986 RTS Tax Capacity = 101

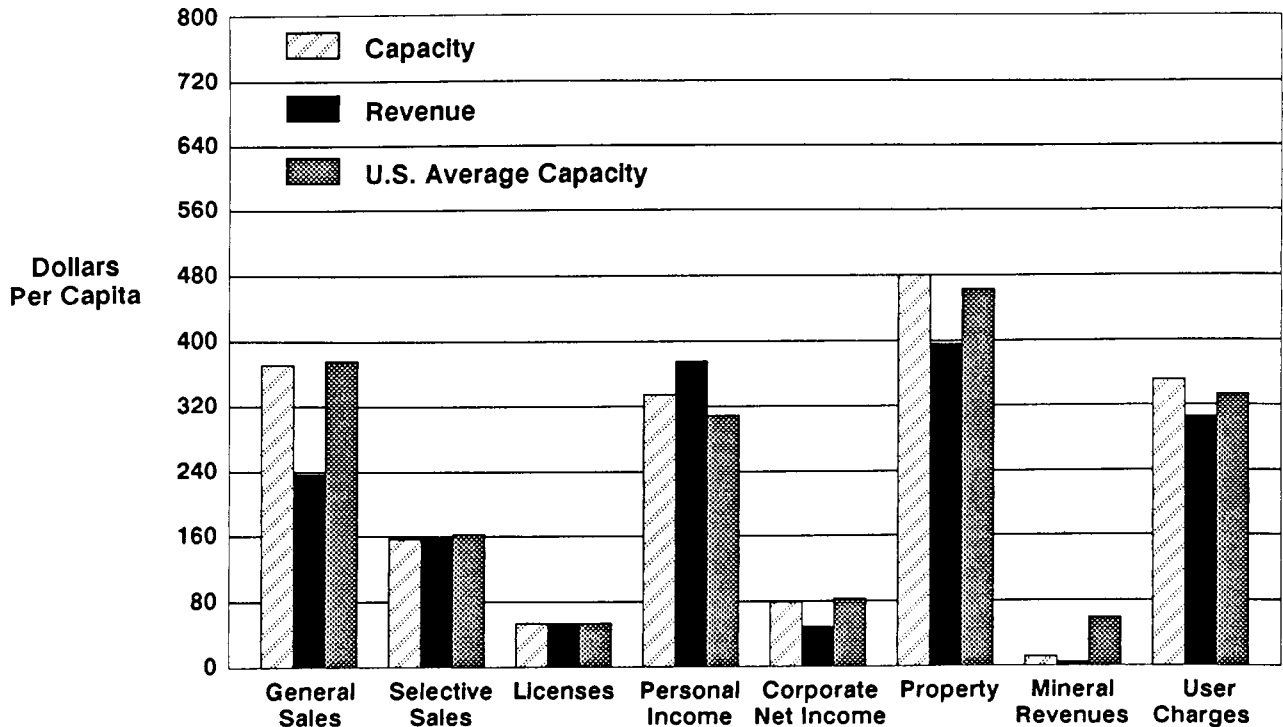
1986 RTS Tax Effort = 85

Total RTS Tax Capacity and Tax Effort, 1975-86



1986 Capacity and Revenue

Selected Revenue Bases

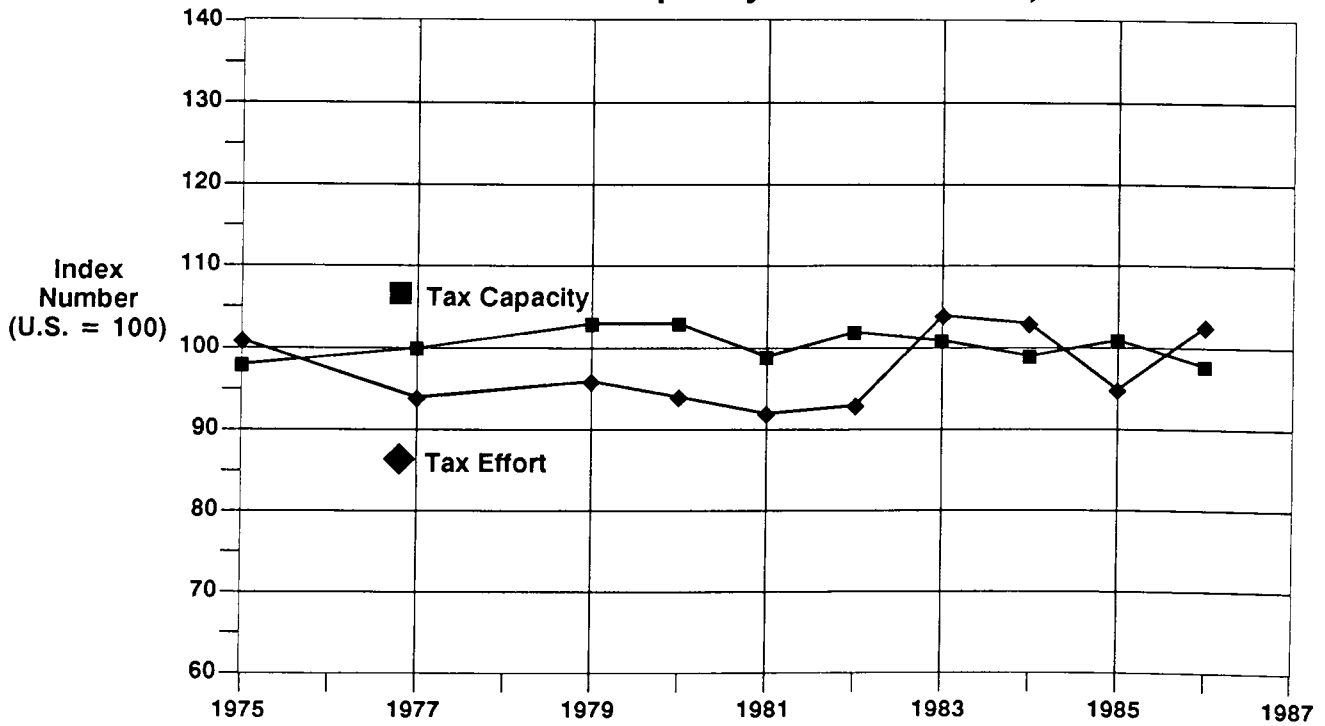


Washington

1986 RTS Tax Capacity = 98

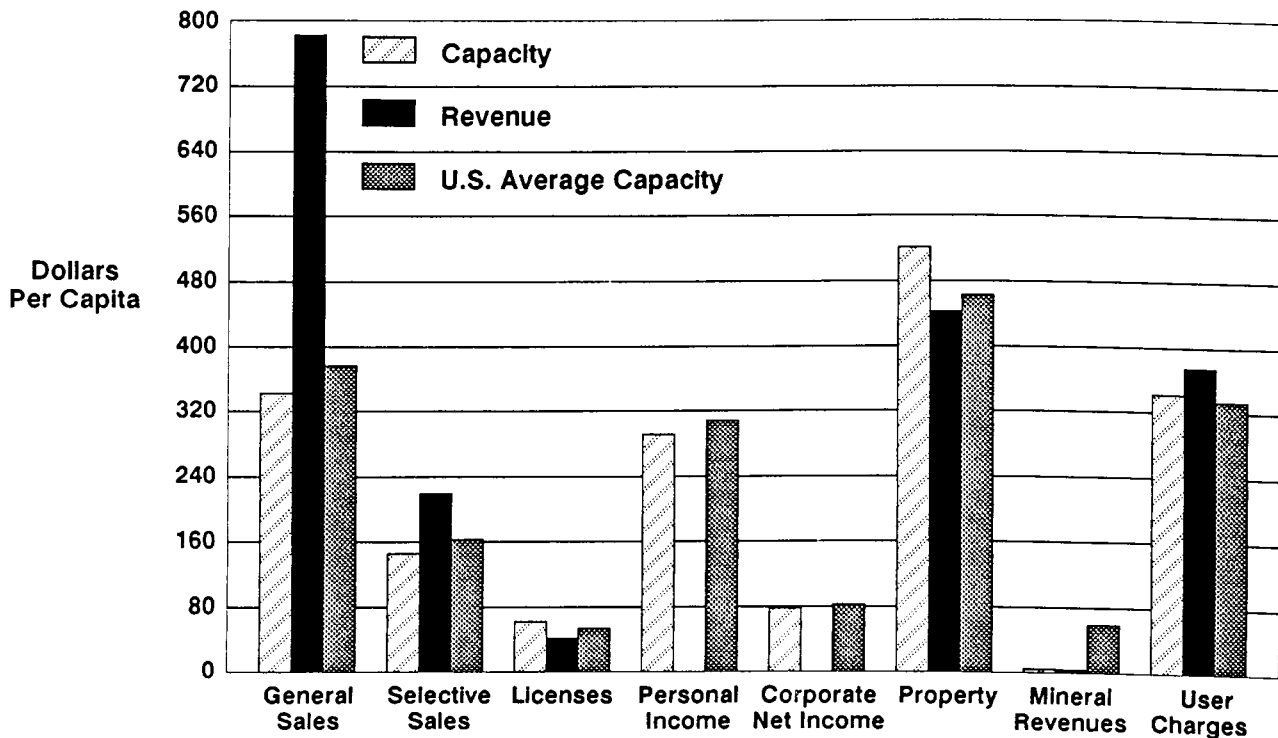
1986 RTS Tax Effort = 103

Total RTS Tax Capacity and Tax Effort, 1975-86



1986 Capacity and Revenue

Selected Revenue Bases

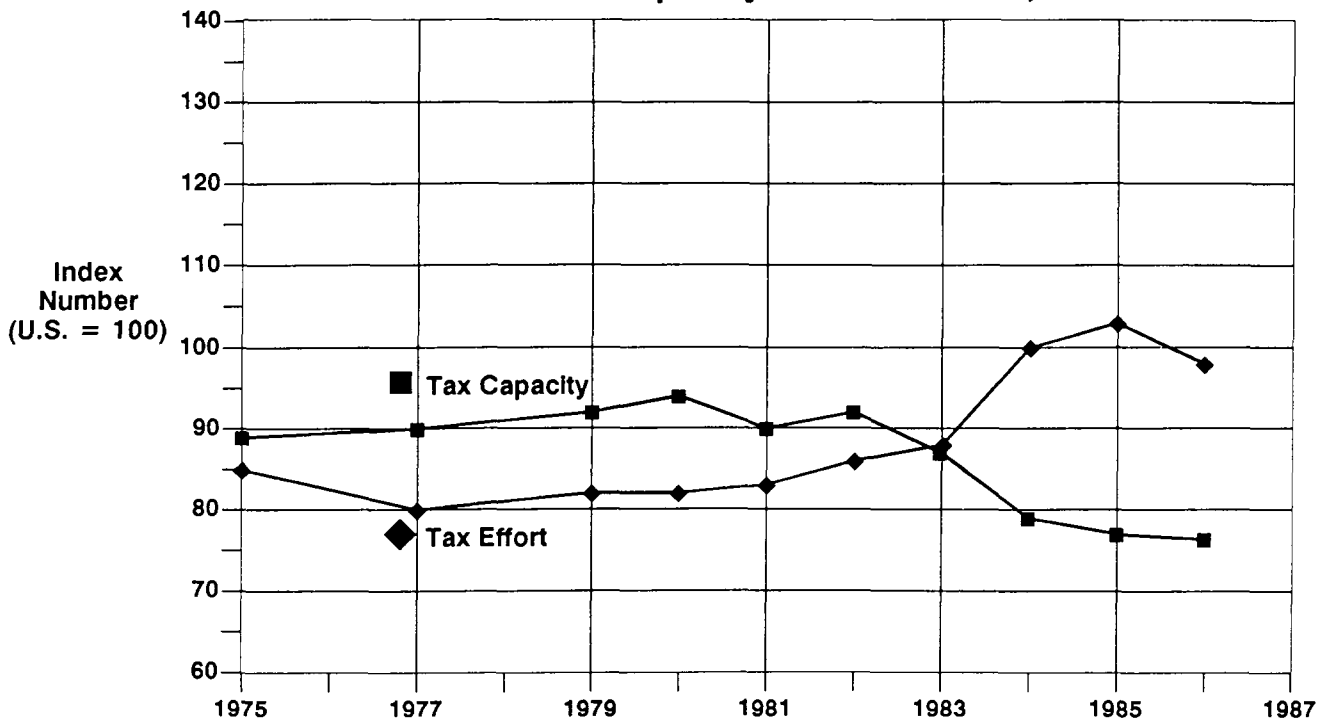


West Virginia

1986 RTS Tax Capacity = 76

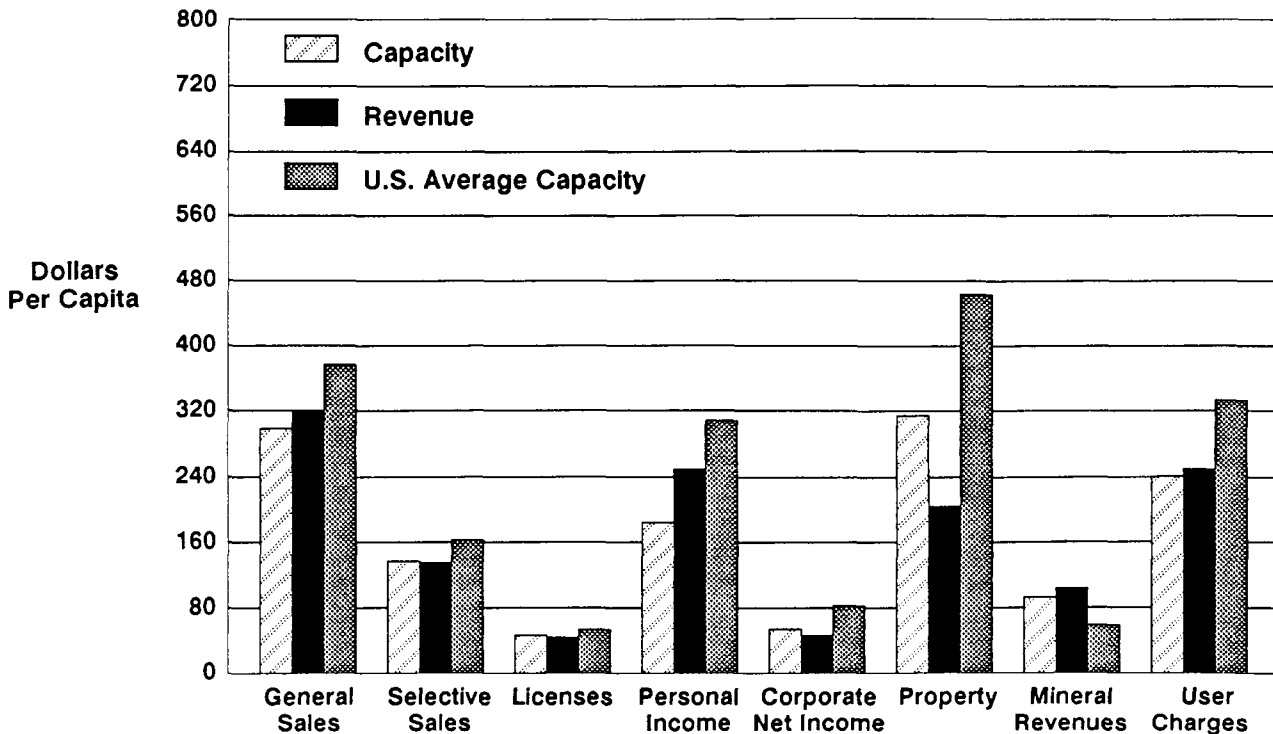
1986 RTS Tax Effort = 98

Total RTS Tax Capacity and Tax Effort, 1975-86



1986 Capacity and Revenue

Selected Revenue Bases

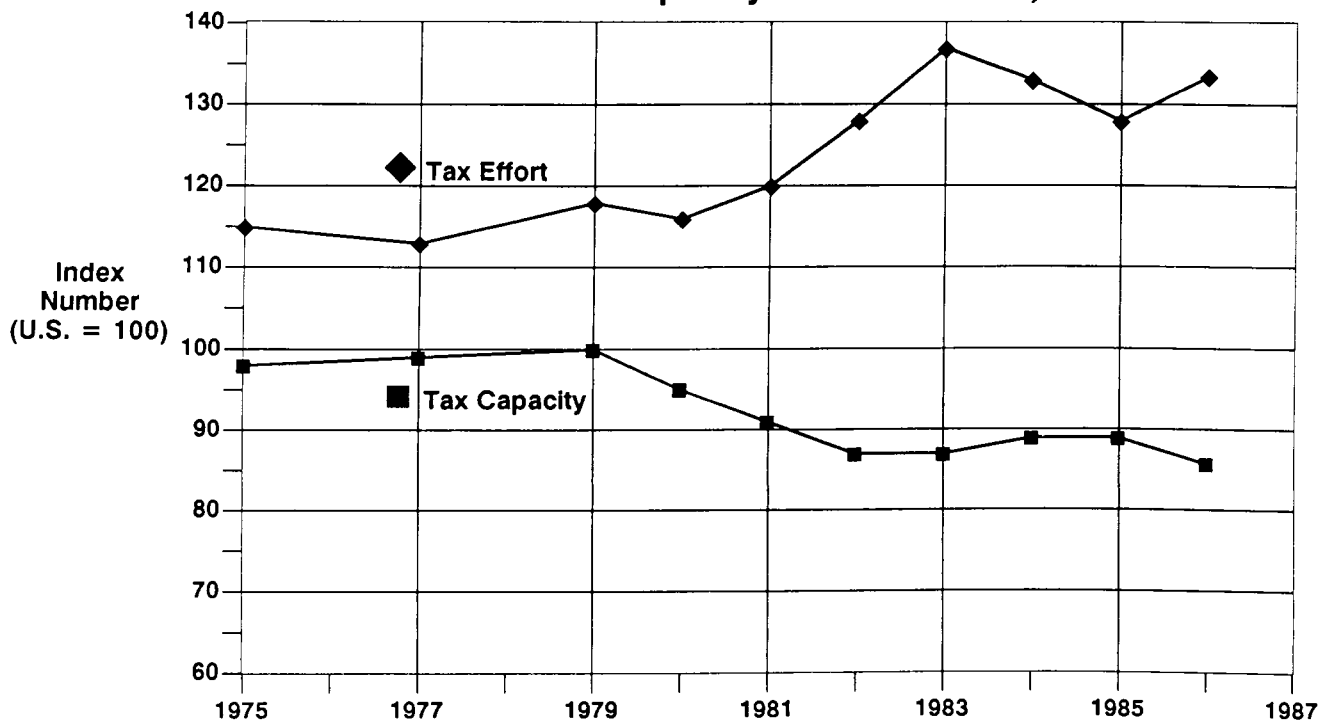


Wisconsin

1986 RTS Tax Capacity = 86

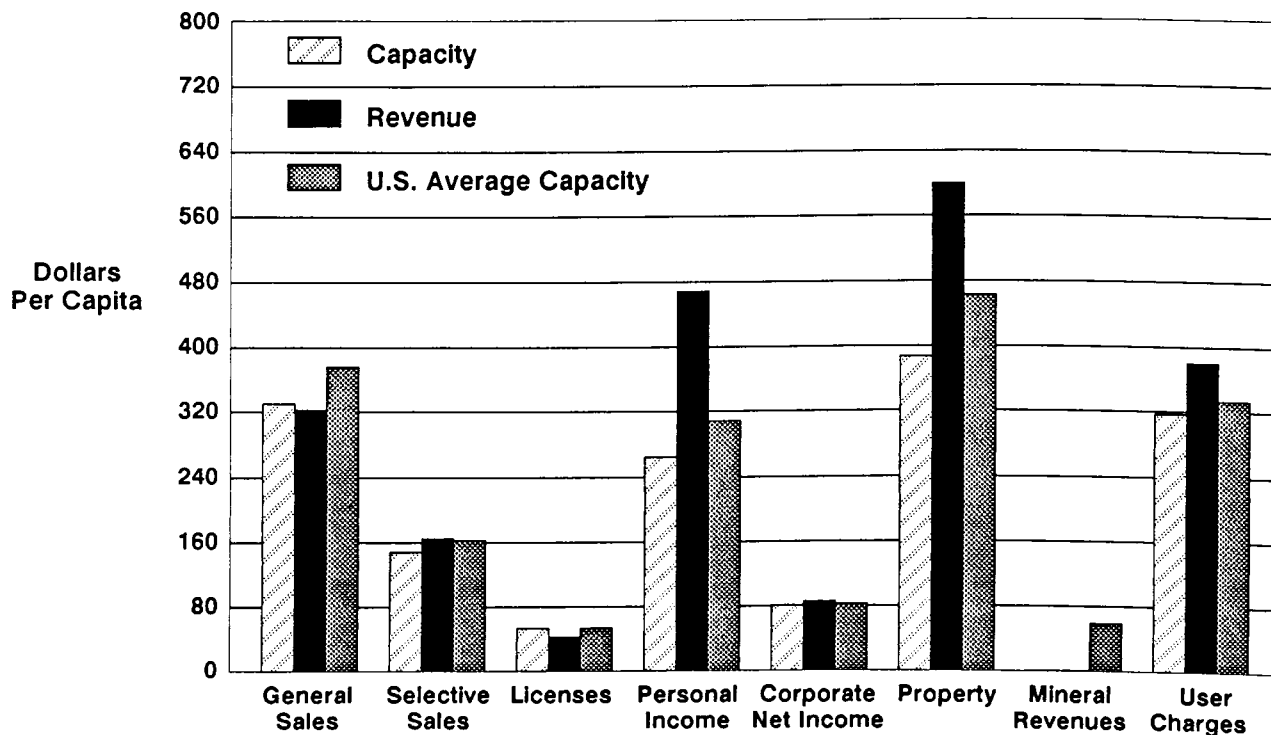
1986 RTS Tax Effort = 134

Total RTS Tax Capacity and Tax Effort, 1975-86



1986 Capacity and Revenue

Selected Revenue Bases

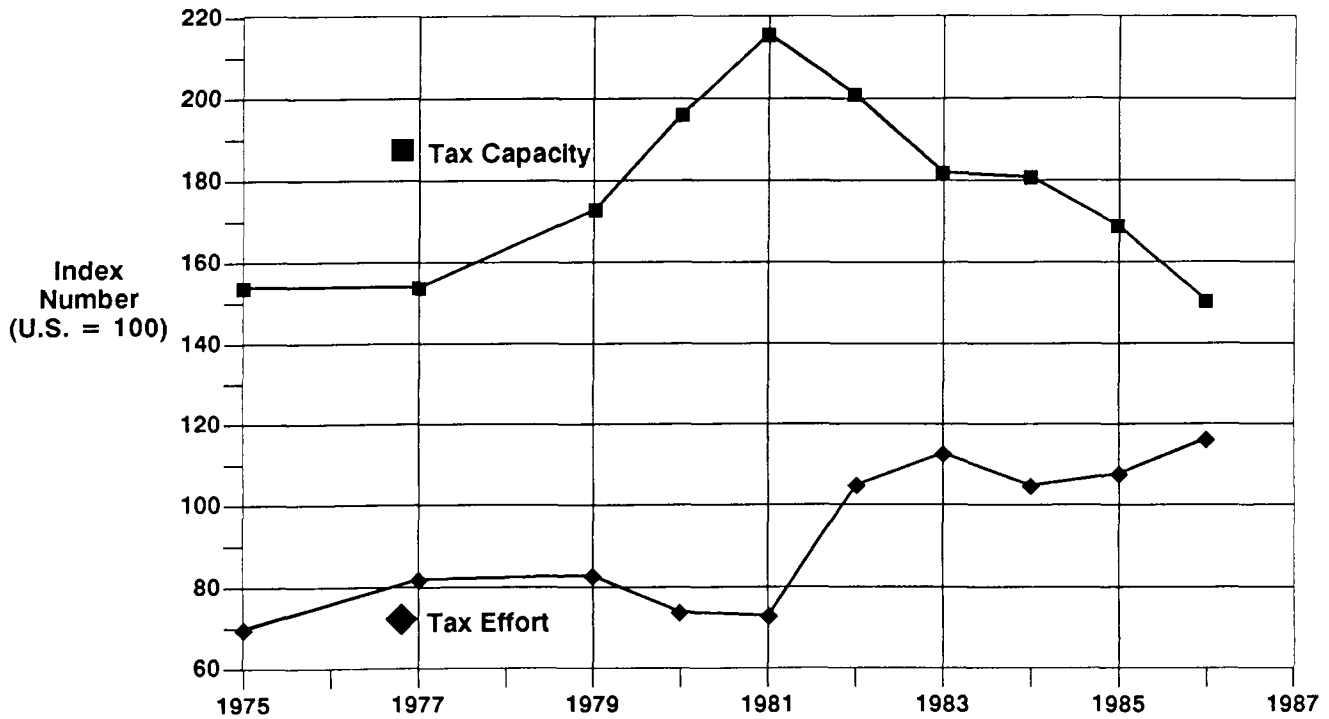


Wyoming

1986 RTS Tax Capacity = 151

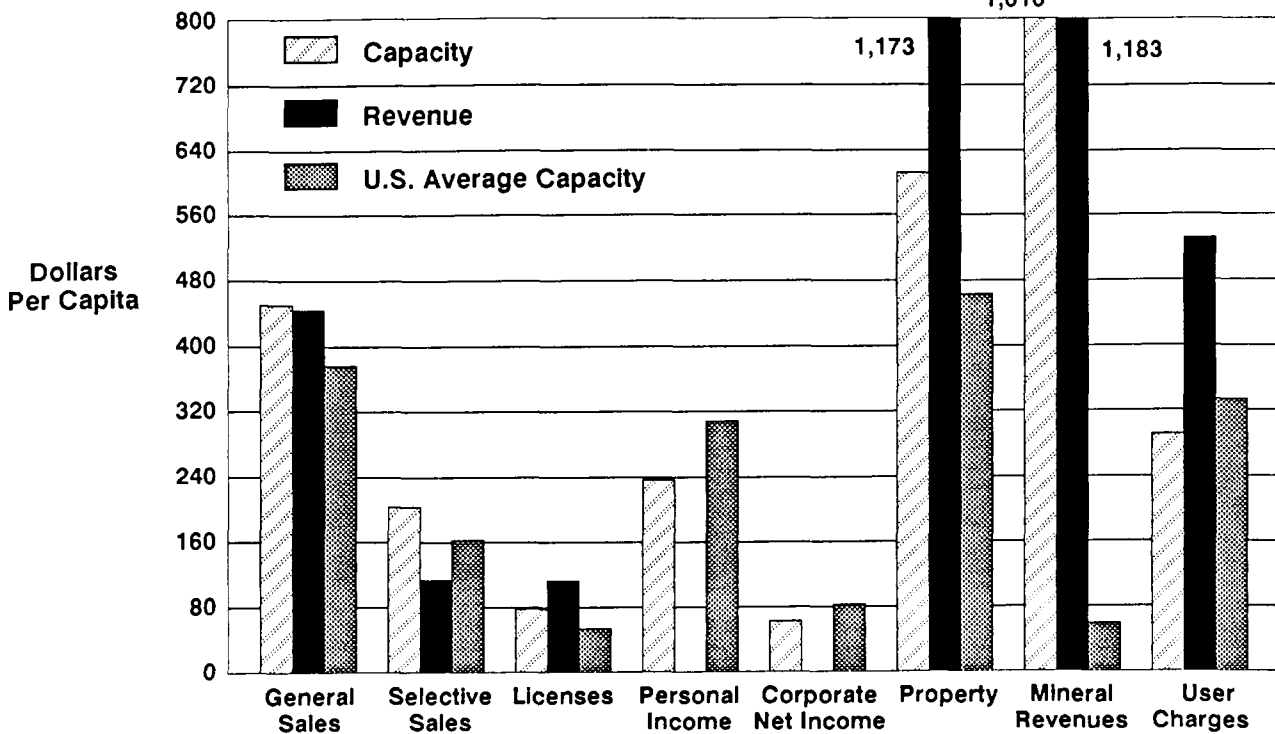
1986 RTS Tax Effort = 117

Total RTS Tax Capacity and Tax Effort, 1975-86



1986 Capacity and Revenue

Selected Revenue Bases



Tax and Revenue Base Definitions, Tax and Revenue Bases, and Sources for The 1986 RTS and RRS Estimates

In this appendix, each tax and revenue is defined, the corresponding base or proxy is described, and the data sources are listed. The tax and revenue definitions are those used by the U.S. Department of Commerce, Bureau of the Census. With few exceptions, all the data on the state and local tax and revenue collections were supplied by publications of the Census Bureau: *State Government Tax Collections in 1986 and 1987*, *Governmental Finances in 1985-86*, and *State Government Finances in 1986*. Some unpublished data on the components of various collections were provided by the Census Bureau and state revenue departments.

RTS Bases

1. General Sales or Gross Receipts Taxes

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

Taxes imposed distinctively on 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 and oil and gas industries were deleted from the sales tax and apportioned to the appropriate severance taxes.

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 1986 were estimated by allocating the 1986 national total according to the 1982 shares adjusted for the change in personal disposable income between 1982 and 1986.

Sources:

Retail Sales (1986): Sales and Marketing Management Magazine, 1987 Survey of Buying Power, New York, NY, 1987.

Service Sales (1982): U.S. Department of Commerce, Bureau of the Census, Census of Business, Selected Services—Area Statistics (1982), Washington, DC, 1984. *Service Sales (1986): U.S. Department of Commerce, Bureau of the Census, Current Business Reports, 1986 Service Annual Survey*, Washington, DC, September 1987.

Disposable Income (1986): U.S. Department of Commerce, Bureau of Economic Analysis, Survey of Current Business, Washington, DC, August 1987.

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

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, net of use by subnational governments, which is not subject to state-local taxation.

Source: U.S. Department of Transportation, Federal Highway Administration, *Selected Highway Statistics and Charts—1986, Motor Fuel Use—1986*, Washington, DC, 1987.

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 is separately estimated. The tax burden on each of these categories of alcoholic beverages is estimated by using data supplied by the Distilled Spirits Council in conjunction with Census data for all alcoholic beverages.

Sources:

Tax Burden by Class of Beverage: Distilled Spirits Council of the United States, *1986 Public Revenues from Alcohol Beverages*, Washington, DC, January, 1988. (DISCUS percentages applied to Bureau of the Census revenues in *State Government Tax Collections in 1987*.)

Beer Consumption (1986): United States Brewers Association, *Brewers Almanac 1987*, Washington, DC, 1987.

Wine Consumption (1986): United States Brewers Association, *Brewers Almanac 1987*, Washington, DC, 1987.

Distilled Spirits Consumption (1986): United States Brewers Association, *Brewers Almanac 1987*, Washington, DC, 1987.

2C. Tobacco Products

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

Tax Base: Number of packages of cigarettes sold.

Source: The Tobacco Institute, *The Tax Burden on Tobacco*, Volume 22, Table 10, 1987, 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 Update (1987)*, Washington, DC, 1987.

Health Insurance: Best's Executive Data Service, *Life-Health Industry Marketing Results, 1987 Edition*, Oldwick, New Jersey, 1987.

Blue Cross and Blue Shield Insurance: The National Underwriter Company, *1986, Argus Health Chart*, 90th ed., Cincinnati, OH, 1986.

Property and Liability Insurance: Insurance Information Institute, *1987-88 Property/Casualty Fact Book*, New York, NY, 1987.

2E. Public Utilities

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

Tax Base: Gross revenues of all electric, gas, and telephone companies. Electric and gas revenues are for all publicly owned and private companies. Because telephone revenues for the Bell System and the independent telephone companies are not available on a state-by-state basis, the national total of telephone revenues was allocated to the states according to a weighted average of the number of access lines and the number of toll calls.

Sources:

Gas Utility Revenues: American Gas Association, *1987 Gas Facts*, Arlington, VA, 1987.

Electric Utility Revenues: Edison Electric Institute, *1986 Statistical Yearbook of the Electric Utility Industry*, Washington, DC, 1986. (Data on revenues are preliminary.)

Telephone Revenues and Number of Telephones: United States Telephone Association, *Telephone Statistics, 1987*, Vol. 1, Washington, DC, July 1987.

Number of Local Calls and Toll Calls: Federal Communications Commission, *Statistics of Communications Common Carriers—1987*, Washington, DC, 1988.

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, 1986*, Lexington, KY, 1987.

2G. Amusements

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

Tax Base: Receipts of establishments that provide amusement and entertainment services.

State-by-state 1986 data for amusement receipts were derived by allocating the 1986 national total according to the 1982 state shares adjusted for the change in disposable personal income between 1982 and 1986. Movie theater receipts and casino revenues are included. Normally, gambling receipts for hotels are classified in the general sales tax base. Special adjustments are made for Nevada and New Jersey to add casino revenue into the amusement tax base.

Sources:

Amusement Receipts (1982): U.S. Department of Commerce, Bureau of the Census, *Census of Business, Selected Services—Area Statistics* (1982), Washington, DC, 1984.

Amusement Receipts (1986): U.S. Department of Commerce, Bureau of the Census, *Current Business Reports, 1986 Service Annual Survey*, Washington, DC, September 1987.

Nevada Receipts from Casinos (1986): State Gaming Control Board, *Nevada Gaming Abstract*, Carson City, Nevada, November 1987.

New Jersey Receipts from Casinos (1986): Laventhol & Horwath (Certified Public Accountants), *U.S. Gaming Industry, 1987 Edition*, Philadelphia PA.

Disposable Income (1986): U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, Washington, DC, August 1987.

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 reported by the Census Bureau was apportioned to these two classes of vehicles according to data supplied by the Federal Highway Administration.

Sources:

Tax Burden on Automobiles and Trucks, and Automobile and Truck Registrations: U.S. Department of Transportation, Federal Highway Administration, *Highway Statistics 1986, State Motor Vehicle and Motor Carrier Tax Receipts, 1986*, Table MV-2; and *State Motor Vehicle Registrations, 1986*, Table MV-1, Washington, DC, September 1987.

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 1986, Estimated Licensed Drivers, by Sex, 1986*, Table DL-1A, Washington, DC, September 1987.

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 and Chief Counsel, *Internal Revenue Service, Annual Report, 1987*, Washington, DC, 1987.

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. This series is not available for 1986 and the 1985 base is used here.

Source: Distilled Spirits Council of the United States, *Annual Statistical Review 1985*, Washington, DC, 1986.

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, *1986 Hunting and Fishing License Statistics*, Washington, DC, 1987.

4. **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, adjusted for deductibility of state and local income, sales, and property taxes. (In future years, the adjustment for the sales tax deduction will not be necessary because of its repeal by the *Tax Reform Act of 1986*.) The tax savings from deductibility are added back to tax liabilities to remove any bias due to a state's choice as to its mix and level of taxes. 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 non-residents and credits allowed to residents for taxes paid to other states. The federal income tax liability for each state was adjusted by the ratio of the BEA residency adjustment to resident personal income.

Sources:

Income Tax: U.S. Department of the Treasury, Internal Revenue Service, *Statistics of Income Bulletin, 1986 Income Tax Returns, Preliminary Data*, Washington, DC, Winter 1987-88.

Residency Adjustment: U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, Washington, DC, August 1987.

Deductibility Adjustment: 1986 gross savings for deductibility are estimated by the Price Waterhouse

individual tax model calculation. The model is based on the 1985 IRS Public Release *Statistics of Income* file.

5. Corporate 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 (1986) 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, 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 that were utilized.

For the property factor of the formula, property was assumed to be distributed identically 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 1982, 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:
$$\sum_{c=1}^{36} [X(i,c) \times Y(c,j)] = A(i,j)$$

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, j

equals state w 's share of total national retail sales.

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

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:

$I(w,i)$ = $I(i) \times \{[(1/3) \times K(w,i)] + [(2/3) \times S(w,i)]\}$
= 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 by Industry (1986): U.S. Department of Commerce, Bureau of Economic Analysis, unpublished data, 1988, July revision.

Payroll (1986): U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, Washington, DC, August 1987.

Input-Output Tables (1982): U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, Washington, DC, May 1988, Tables 1 and 2.

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 on 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 value of the property in 1981. This share was applied to the total of 1986 property tax collections, after deduction of farm property taxes, to derive residential property tax receipts.

Tax Base: Estimated residential property values for single family and multifamily residences. 1986 property values were estimated by extrapolating the 1981 estimated market value of each state's residential property to 1986 based on the change in the average purchase prices of single family dwellings between 1981 and 1986.

To the estimated market value of existing residential property (1986), the value of newly constructed housing for 1982-1986 was added. In each year, the value of newly constructed housing was adjusted 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 Assessments-Sales Price Ratios*, Washington, DC, February 1984.

Single Family Home Purchase Prices (1981-86): 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, 1987.

Value of New Residential Construction Contracts (1982-1986): U.S. Department of Commerce, Bureau of the Census, *Statistical Abstract of the United States*, Table No. 1325 (1984), Table No. 1297 (1985), Table No. 1294 (1986), Table No. 1267 (1987), Table No. 1205 (1988), *Construction Contracts Value, by States*, Washington, DC.

Value of Site Relative to Total Home Value: U.S. Department of Housing and Urban Development, Federal Housing Administration, *FHA Homes: 1986 Data for States and Selected Areas on Characteristics of FHA Operations Under Section 203*, Washington, DC.

6B. Commercial and Industrial Property

Definition: Taxes conditioned on 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, 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 1986 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 unincorporated businesses, farms, and public utilities is not included. Railroad property is included.

The national 1986 net book values for 35 SIC industry groupings were estimated by applying to the 1985 values the change between 1985 and 1986 in net book values of property assets. Because data are not available for transportation, finance, or service industries, their book values were inflated by the changes in their respective total payrolls between 1985 and 1986. 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.

Sources:

Book Value of Assets (1985): U.S. Department of Treasury, Internal Revenue Service, *Corporation Source Book of Statistics of Income*, Washington, DC, 1988.

Book Value of Assets, Selected Industries (1985-86): U.S. Census Bureau, *Quarterly Financial Report for Manufacturing, Mining and Trade Corporations*, Washington, DC, 4th quarter, 1985, and 4th quarter, 1986.

Payroll by Industry by State: U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, Washington, DC, August 1987.

6C. Farm Real Estate

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

Tax Base: Estimated value of farm land and buildings.

Sources:

Farm Values: U.S. Department of Commerce, Bureau of the Census, *Statistical Abstract of the United States*, 108th ed., Table No. 1110, Washington, DC, 1987.

Farm Property Taxes: U.S. Department of Agriculture, Economic Research Service, Washington, DC, unpublished data.

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 determined by 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 access lines.

Sources:

Gas Company Net Assets and Gas Pipeline Mileage: American Gas Association, *1987 Gas Facts*, Arlington, VA, 1987.

Electric Company Net Assets and Electrical Generating Capacity: Edison Electric Institute, *1986 Statistical Yearbook of the Electric Utility Industry*, Washington, DC, 1987.

Bell System Net Assets: American Telephone and Telegraph Company, *1986 Annual Report*, New York, NY 1987.

Independent Telephone Company Net Assets and Number of Telephones: United States Telephone Association, *Telephone Statistics 1987*, Vol. 1, Washington, DC, July 1987.

7. Estate and Gift Taxes

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

Tax Base: Federal estate and gift tax liability. Because the federal estate laws are applied uniformly over the states, a given state's liability should reflect the size of its base. This treatment can also be justified on the grounds that many states limit their estate taxes to the amount of credit permitted by the federal government for the state taxes.

Source: U.S. Department of the Treasury, Commissioner and Chief Counsel, *Internal Revenue Service, Annual Report, 1987*, Washington, DC, 1987.

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 are measured for each of the three severance categories. For 1986, the estimation of bases was refined.

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, *1986 Minerals Yearbook*, Vol. 1, Washington, DC, 1986.

Oil Production: U.S. Department of Energy, Energy Information Administration, *Petroleum Supply Annual, 1986*, Washington, DC, May, 1987.

Oil Wellhead Prices by State: U.S. Department of Energy, Energy Information Administration, *Petroleum Marketing Monthly*, December 1987.

Value of Gas Production: U.S. Department of Energy, Energy Information Administration, *Natural Gas Annual*, Vol. 1, 1986, Washington, DC, 1987.

Coal Production and Prices: U.S. Department of Energy, Energy Information Administration, *Coal Production 1986*, Washington, DC, 1987.

Value of Uranium Production: U.S. Department of Energy, Energy Information Administration, *Uranium Industry Annual, 1986*, Washington, DC, October 1987.

Additional Bases for the RRS

9. All Other Taxes

Definition: A variety of minor taxes remaining after the RTS taxes are excluded from the total.

Tax Base: Total personal income, 1986.

Source: U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, August 1987.

10. Rents and Royalties

Definition: Payments for state-owned mineral resources not included under severance taxation and excluding revenues received under the federal *Mineral Leasing Act*. Actual revenues used as the base, so the effort index is always 100.

Base: Actual state rent and royalty revenues.

Source: U.S. Department of Commerce, Bureau of the Census, *State Government Finances in 1986*, Washington, DC, 1987.

11. Payments under the Mineral Leasing Act

Definition: Payments from the federal government under the *Mineral Leasing Act*. As with Rents and Royalties, actual revenues are used as the base, so the effort index is always 100, when payments are made.

Base: Actual mineral leasing act revenues.

Source: U.S. Department of Commerce, Bureau of the Census, *Federal Expenditures by State for FY 1986*, Washington, DC, 1987.

12. User Charges

Definition: The Census category of "current charges," which comprises amounts received for the performance of specific services benefiting those charged and for sales of goods and services. State insurance, liquor, and utility receipts are excluded. Distinguished from license taxes, which relate to the granting of privileges and regulatory activities.

Base: Total personal income, 1986.

Source: U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, August 1987.

Historical Data on Fiscal Capacity and Effort Indices

Tables B-1 and B-2 present historical data on the RTS fiscal capacity and fiscal effort indices, respectively, for each state for selected years between 1975 and 1986 in which the data are available. Tables B-3 through B-11 provide additional detail on the RTS capacity and effort indices for these years by showing the summary tables for the Representative Tax System in each of the past years. Table B-12 provides historical information on state

indices of fiscal capacity using per capita measures of Personal Income (PCI), Gross State Product (GSP), Total Taxable Resources (TTR), and the Representative Revenue System (RRS), as well as the Representative Tax System (RTS) for the years 1982-1986. Table B-12 organizes the states by region for easy comparison of regional trends using the various indices.

Table B-1
RTS Tax Capacity Indices, 1975-86
(100=U.S. Average)

	1975	1977	1979	1980	1981	1982	1983	1984	1985	1986
Alabama	77	77	76	76	75	74	75	73	75	74
Alaska	155	158	217	260	324	312	272	250	259	177
Arizona	92	89	91	89	89	96	97	99	99	99
Arkansas	78	78	77	79	82	79	78	75	74	73
California	110	114	116	117	115	116	119	119	120	118
Colorado	106	107	110	113	113	121	122	121	118	117
Connecticut	110	112	109	112	110	117	124	124	127	135
Delaware	125	120	110	111	111	115	118	123	123	121
DC (Washington)	118	123	110	111	111	115	117	120	123	122
Florida	102	101	100	100	101	104	103	105	103	105
Georgia	86	84	81	82	81	84	87	89	90	94
Hawaii	109	107	103	107	105	117	114	118	117	113
Idaho	89	88	91	88	87	86	83	78	78	77
Illinois	112	112	112	108	104	99	98	97	96	96
Indiana	98	100	98	92	91	89	86	87	87	87
Iowa	106	105	108	105	102	96	91	87	84	84
Kansas	109	105	109	109	109	106	102	100	99	96
Kentucky	85	83	85	83	82	82	79	77	78	76
Louisiana	97	100	104	109	117	113	107	102	97	90
Maine	84	82	80	80	79	84	90	88	89	95
Maryland	101	101	99	99	98	100	99	105	105	108
Massachusetts	98	95	93	96	96	101	107	111	113	124
Michigan	101	103	104	97	96	93	90	93	94	96
Minnesota	97	100	105	102	100	99	97	101	101	102
Mississippi	70	70	70	69	72	71	68	70	69	65
Missouri	96	96	97	94	92	91	89	89	91	93
Montana	103	103	113	112	114	110	105	95	90	88
Nebraska	106	101	100	97	97	97	101	93	94	91
Nevada	145	148	154	154	148	151	147	146	146	147
New Hampshire	103	102	96	97	96	100	108	110	112	119
New Jersey	109	106	102	105	105	106	112	114	117	121
New Mexico	97	98	103	107	114	115	108	103	99	91
New York	98	94	89	90	89	92	95	98	101	107
North Carolina	85	83	82	80	80	82	87	87	86	88
North Dakota	101	99	109	108	124	115	111	106	102	94
Ohio	104	104	101	97	94	92	89	90	91	91
Oklahoma	98	101	108	117	127	126	115	113	105	98
Oregon	100	104	106	103	99	99	96	94	95	93
Pennsylvania	98	99	93	93	90	89	88	88	89	90
Rhode Island	88	87	84	84	80	81	86	86	88	92
South Carolina	77	77	76	75	75	74	76	77	77	79
South Dakota	95	91	95	90	86	87	87	83	82	78
Tennessee	84	83	81	79	79	77	80	81	83	84
Texas	111	112	117	124	132	130	124	117	111	104
Utah	86	88	87	86	87	86	82	81	81	80
Vermont	94	93	85	85	84	89	94	95	97	99
Virginia	94	91	93	95	94	94	96	96	98	101
Washington	98	100	103	103	99	102	101	99	101	98
West Virginia	89	90	92	94	90	92	87	79	77	76
Wisconsin	98	100	100	95	91	87	87	89	89	86
Wyoming	154	154	173	196	216	201	182	181	169	151

Source: ACIR compilation from previous ACIR volumes on measuring fiscal capacity.

Table B-2
RTS Tax Effort Indices, 1975-86
(100 = U.S. Average)

	1975	1977	1979	1980	1981	1982	1983	1984	1985	1986
Alabama	79	79	86	85	91	87	87	90	87	86
Alaska	77	130	129	166	185	180	166	141	128	168
Arizona	108	110	115	117	106	92	91	95	97	99
Arkansas	78	78	81	86	79	81	83	87	91	91
California	119	117	95	102	100	99	92	93	94	95
Colorado	90	95	96	90	84	81	79	82	85	83
Connecticut	99	103	102	100	103	99	96	99	99	94
Delaware	84	80	96	89	87	84	82	77	80	81
DC (Washington)	94	118	132	131	146	145	146	139	138	143
Florida	74	73	78	74	73	72	75	74	76	77
Georgia	89	89	96	96	97	96	93	89	90	89
Hawaii	119	115	128	125	126	105	108	99	99	105
Idaho	90	89	91	88	87	85	87	91	90	90
Illinois	99	96	99	103	105	107	107	110	106	106
Indiana	92	83	84	84	89	88	89	95	96	94
Iowa	93	90	93	96	98	105	109	112	112	113
Kansas	85	89	87	88	87	88	92	95	96	96
Kentucky	84	84	87	89	88	89	91	89	87	89
Louisiana	87	79	82	78	77	81	81	81	93	91
Maine	104	100	110	111	113	107	100	105	104	99
Maryland	106	105	109	109	107	106	107	100	101	99
Massachusetts	129	133	144	135	134	119	112	105	106	103
Michigan	106	109	113	116	116	120	128	129	120	118
Minnesota	118	112	115	111	109	111	124	124	119	108
Mississippi	96	94	97	97	95	92	95	95	93	97
Missouri	84	80	82	84	81	82	87	85	84	82
Montana	92	94	88	92	92	97	94	101	107	103
Nebraska	85	98	98	102	95	94	94	99	93	96
Nevada	70	62	65	60	62	63	64	65	64	65
New Hampshire	75	73	78	75	74	75	69	69	65	62
New Jersey	103	113	118	112	112	113	109	109	105	103
New Mexico	85	77	85	83	89	83	79	85	86	88
New York	160	168	171	167	171	170	163	158	156	152
North Carolina	86	87	91	97	95	94	88	89	93	92
North Dakota	93	88	78	79	74	83	81	93	92	89
Ohio	80	78	86	87	89	94	103	105	103	103
Oklahoma	73	72	74	72	73	78	80	76	84	85
Oregon	96	92	93	93	101	95	104	103	101	98
Pennsylvania	93	94	105	104	105	106	105	105	102	101
Rhode Island	112	114	121	123	130	133	126	123	118	111
South Carolina	85	86	91	96	95	96	96	95	95	94
South Dakota	87	87	84	88	93	91	85	87	87	95
Tennessee	79	82	87	84	87	86	82	81	82	84
Texas	68	68	64	65	65	66	67	69	76	79
Utah	89	91	99	101	97	97	98	106	109	107
Vermont	108	104	110	104	105	103	95	94	93	91
Virginia	87	88	88	88	90	90	89	88	87	85
Washington	101	94	96	94	92	93	104	103	95	103
West Virginia	85	80	82	82	83	86	88	100	103	98
Wisconsin	115	114	118	116	120	128	137	133	128	134
Wyoming	70	82	83	74	73	105	113	105	108	117

Source: ACIR compilation from previous ACIR volumes on measuring fiscal capacity.

Table B-3
1975 — All RTS Taxes

State	Capacity per Capita	Per Capita Capacity Index	Capacity	Revenue	Revenue Per Capita	Per Capita 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
DC (Washington)	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	445.05	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. Total	\$635.32	100.0	\$136,888,751	\$136,888,752	635.3	100.00

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

Source: ACIR staff estimates.

Table B-4
1977 – All RTS Taxes

State	Capacity per Capita	Per Capita Capacity Index	Capacity	Revenue	Revenue Per Capita	Per Capita 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
DC (Washington)	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	71,929,331	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. Total	\$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 millions of dollars.
Source: ACIR staff estimates.

Table B-5
1979 – All RTS Taxes

State	Capacity per Capita	Per Capita Capacity Index	Capacity	Revenue	Revenue Per Capita	Per Capita 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
DC (Washington)	952.06	109.9	624,550	826,071	1,259.25	132.3
Florida	865.82	99.9	8,200,157	6,414,356	677.26	78.2
Georgia	705.01	81.3	3,800,688	3,637,460	674.73	95.7
Hawaii	890.86	102.8	846,320	1,080,086	1,136.93	127.6
Idaho	791.09	91.3	738,084	671,013	719.20	90.9
Illinois	968.90	111.8	11,067,718	10,941,473	957.85	98.9
Indiana	848.82	97.9	4,647,289	3,913,805	714.85	84.2
Iowa	937.42	108.2	2,734,451	2,547,613	873.37	93.2
Kansas	947.68	109.4	2,224,209	1,937,041	825.33	87.1
Kentucky	735.80	84.9	2,681,237	2,324,210	637.82	86.7
Louisiana	896.79	103.5	3,711,826	3,050,210	736.94	82.2
Maine	694.49	80.1	781,295	856,575	761.40	109.6
Maryland	856.87	98.9	3,618,552	3,953,894	936.28	109.3
Massachusetts	809.86	93.4	4,653,452	6,720,404	1,169.58	144.4
Michigan	901.95	104.1	8,342,109	9,443,332	1,021.01	113.2
Minnesota	912.79	105.3	3,685,855	4,253,966	1,053.48	115.4
Mississippi	607.08	70.0	1,522,548	1,469,557	585.95	96.5
Missouri	842.49	97.2	4,118,941	3,380,172	691.38	82.1
Montana	982.07	113.3	774,856	678,141	859.49	87.5
Nebraska	863.25	99.6	1,350,124	1,317,718	842.53	97.6
Nevada	1,330.51	153.5	1,017,838	663,361	867.14	65.2
New Hampshire	834.63	96.3	761,178	596,428	653.98	78.4
New Jersey	885.96	102.2	6,532,180	7,691,389	1,043.18	117.7
New Mexico	894.22	103.2	1,145,494	974,144	760.46	85.0
New York	772.03	89.1	13,614,036	23,275,641	1,319.93	171.0
North Carolina	708.27	81.7	4,109,391	3,736,400	643.98	90.9
North Dakota	940.94	108.6	613,490	476,714	731.16	77.7
Ohio	872.8	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. Total	\$866.65	100.00	\$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.

Source: ACIR staff estimates.

Table B-6
1980 – All RTS Taxes

State	Capacity per Capita	Per Capita Capacity Index	Capacity	Revenue	Revenue Per Capita	Per Capita 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	841.52	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
DC (Washington)	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	912.94	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.
Source: ACIR staff estimates.

Table B-7
1981 – All RTS Taxes

State	Capacity per Capita	Per Capita Capacity Index	Capacity	Revenue	Revenue Per Capita	Per Capita Effort Index
Alabama	\$766.74	74.5	\$3,003,307	\$2,720,058	\$694.42	90.6
Alaska	3,333.35	323.8	1,373,339	2,533,290	6,148.76	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	1,186.14	115.2	28,699,946	28,795,873	1,190.11	100.3
Colorado	1,160.97	112.8	3,442,285	2,877,328	970.43	83.6
Connecticut	1,131.92	109.9	3,547,437	3,643,861	1,162.69	102.7
Delaware	1,143.38	111.1	683,739	593,579	992.61	86.8
DC (Washington)	1,142.80	111.0	721,108	1,049,103	1,662.60	145.5
Florida	1,040.65	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	1,076.52	104.6	1,056,069	1,327,453	1,353.16	125.7
Idaho	891.21	86.6	854,666	743,224	775.00	87.0
Illinois	1,070.10	103.9	12,265,499	12,883,547	1,124.02	105.0
Indiana	932.45	90.6	5,098,620	4,510,288	824.85	88.5
Iowa	1,053.56	102.3	3,054,275	2,999,988	1,034.84	98.2
Kansas	1,125.09	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	1,200.46	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	1,009.37	98.0	4,302,930	4,621,140	1,084.01	107.4
Massachusetts	988.64	96.0	5,707,408	7,649,132	1,324.98	134.0
Michigan	990.53	96.2	9,116,811	10,584,723	1,150.01	116.1
Minnesota	1,030.88	100.1	4,220,423	4,591,076	1,121.42	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	1,168.94	113.5	926,971	856,475	1,080.05	92.4
Nebraska	996.91	96.8	1,572,120	1,490,766	945.32	94.8
Nevada	1,523.84	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	1,077.82	104.7	7,980,165	8,913,238	1,203.84	111.7
New Mexico	1,170.00	113.6	1,553,764	1,383,998	1,042.17	89.1
New York	916.42	89.0	16,130,756	27,586,527	1,567.24	171.0
North Carolina	818.77	79.5	4,874,160	4,644,360	780.17	95.3
North Dakota	1,271.12	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	1,310.98	127.3	4,064,042	2,950,586	951.80	72.6
Oregon	1,019.42	99.0	2,702,486	2,734,563	1,031.52	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	1,074.66	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	1,359.95	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	1,020.67	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	1,125.67	120.3
Wyoming	2,227.54	216.4	1,095,948	794,757	1,615.36	72.5
U.S. Totals	\$1,029.52	100.0	\$236,080,697	\$236,080,697	\$1,029.52	100.0

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

Source: ACIR staff estimates.

Table B-8
1982 – All RTS Taxes

State	Capacity per Capita	Per Capita Capacity Index	Capacity	Revenue	Revenue Per Capita	Per Capita 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
DC (Washington)	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	1,301.73	117.2	1,297,825	1,366,673	1,370.79	105.3
Idaho	955.85	86.0	933,864	789,307	807.89	84.5
Illinois	1,094.41	98.5	12,548,523	13,432,790	1,171.53	107.0
Indiana	987.14	88.9	5,411,526	4,775,085	871.05	88.2
Iowa	1,065.98	96.0	3,097,751	3,264,237	1,123.27	105.4
Kansas	1,180.99	106.3	2,843,829	2,489,664	1,033.91	87.5
Kentucky	909.00	81.8	3,356,039	2,969,282	804.25	88.5
Louisiana	1,255.94	113.1	5,504,786	4,503,309	1,027.45	81.3
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. Totals	\$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.
Source: ACIR staff estimates.

Table B-9
1983 — All RTS Taxes

State	Capacity per Capita	Per Capita Capacity Index	Capacity	Revenue	Revenue Per Capita	Per Capita Effort Index
Alabama	\$879.52	74.8	\$3,482,021	\$3,017,055	\$762.08	86.6
Alaska	3,197.91	271.9	1,531,798	2,541,654	5,306.17	165.9
Arizona	1,140.97	97.0	3,380,689	3,084,752	1,041.09	91.2
Arkansas	913.16	77.7	2,125,825	1,757,452	754.92	82.7
California	1,395.97	118.7	35,142,023	32,470,874	1,289.86	92.4
Colorado	1,436.96	122.2	4,510,614	3,561,238	1,134.51	79.0
Connecticut	1,456.06	123.8	4,569,103	4,400,895	1,402.45	96.3
Delaware	1,388.72	118.1	841,566	686,973	1,133.62	81.6
DC (Washington)	1,371.74	116.6	854,592	1,250,422	2,007.10	146.3
Florida	1,216.52	103.4	12,992,425	9,757,580	913.63	75.1
Georgia	1,022.21	86.9	5,859,329	5,425,387	946.51	92.6
Hawaii	1,336.93	113.7	1,367,684	1,476,751	1,443.55	108.0
Idaho	979.56	83.3	968,781	838,297	847.62	86.5
Illinois	1,153.28	98.1	13,246,549	14,165,434	1,233.28	106.9
Indiana	1,012.50	86.1	5,547,509	4,925,277	898.94	88.8
Iowa	1,068.27	90.8	3,103,327	3,369,598	1,159.93	108.6
Kansas	1,203.23	102.3	2,917,845	2,696,629	1,112.01	92.4
Kentucky	926.60	78.8	3,441,397	3,124,179	841.19	90.8
Louisiana	1,254.58	106.7	5,567,839	4,526,268	1,019.89	81.3
Maine	1,060.84	90.2	1,215,723	1,220,161	1,064.71	100.4
Maryland	1,164.45	99.0	5,011,778	5,373,517	1,248.49	107.2
Massachusetts	1,252.91	106.5	7,225,509	8,102,892	1,405.04	112.1
Michigan	1,060.65	90.2	9,618,997	12,327,940	1,359.35	128.2
Minnesota	1,141.14	97.0	4,728,880	5,877,765	1,418.38	124.3
Mississippi	801.88	68.2	2,074,460	1,963,166	758.86	94.6
Missouri	1,049.01	89.2	5,213,579	4,531,320	911.73	86.9
Montana	1,237.53	105.2	1,011,065	946,827	1,158.91	93.6
Nebraska	1,184.30	100.7	1,891,333	1,785,338	1,117.93	94.4
Nevada	1,731.12	147.2	1,542,425	982,086	1,102.23	63.7
New Hampshire	1,265.42	107.6	1,213,537	836,787	872.56	69.0
New Jersey	1,319.26	112.2	9,852,207	10,741,709	1,438.36	109.0
New Mexico	1,268.10	107.8	1,774,076	1,401,341	1,001.67	79.0
New York	1,122.22	95.4	19,826,188	32,366,659	1,823.04	163.3
North Carolina	1,020.22	86.8	6,205,000	5,447,843	895.73	87.8
North Dakota	1,302.78	110.8	885,890	719,685	1,058.36	81.2
Ohio	1,051.31	89.4	11,297,348	11,621,122	1,081.44	102.9
Oklahoma	1,350.65	114.9	4,454,446	3,578,197	1,084.96	80.3
Oregon	1,122.84	95.5	2,988,989	3,092,487	1,161.72	103.5
Pennsylvania	1,037.73	88.2	12,343,767	12,935,494	1,087.47	104.8
Rhode Island	1,009.34	85.8	963,919	1,218,572	1,275.99	126.4
South Carolina	888.27	75.5	2,899,298	2,769,045	848.36	95.5
South Dakota	1,028.03	87.4	719,619	614,295	877.56	85.4
Tennessee	943.95	80.3	4,422,427	3,625,078	773.76	82.0
Texas	1,453.84	123.6	22,860,140	15,335,713	975.31	67.1
Utah	965.02	82.1	1,562,367	1,533,100	946.94	98.1
Vermont	1,102.49	93.8	578,805	551,372	1,050.23	95.3
Virginia	1,123.96	95.6	6,237,986	5,566,579	1,002.99	89.2
Washington	1,184.55	100.7	5,093,560	5,305,601	1,233.86	104.2
West Virginia	1,024.13	87.1	2,012,423	1,765,134	898.29	87.7
Wisconsin	1,024.99	87.2	4,869,737	6,685,192	1,407.11	137.3
Wyoming	2,144.92	182.4	1,102,487	1,250,212	2,432.32	113.4
U.S. Totals	\$1,175.95	100.0	\$275,148,881	\$275,148,881	\$1,175.95	100.0

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

Source: ACIR staff estimates.

Table B-10
1984 – All RTS Taxes

State	Capacity per Capita	Per Capita Capacity Index	Capacity	Revenue	Revenue Per Capita	Per Capita Effort Index
Alabama	\$954.10	73.2	\$3,807	\$3,437	\$861.50	90.3
Alaska	3,257.48	249.8	1,629	2,291	4,581.86	140.7
Arizona	1,287.58	98.7	3,931	3,713	1,216.16	94.5
Arkansas	978.00	75.0	2,297	1,992	847.91	86.7
California	1,556.24	119.3	39,874	37,045	1,445.82	92.9
Colorado	1,582.54	121.3	5,029	4,126	1,298.37	82.0
Connecticut	1,621.00	124.3	5,113	5,073	1,608.29	99.2
Delaware	1,598.03	122.5	980	758	1,236.13	77.4
DC (Washington)	1,561.94	119.8	973	1,353	2,171.72	139.0
Florida	1,364.11	104.6	14,972	11,023	1,004.30	73.6
Georgia	1,164.71	89.3	6,798	6,036	1,034.06	88.8
Hawaii	1,536.49	117.8	1,596	1,585	1,525.16	99.2
Idaho	1,016.53	77.9	1,018	927	925.68	91.1
Illinois	1,259.55	96.6	14,499	15,878	1,379.35	109.5
Indiana	1,139.65	87.4	6,266	5,963	1,084.57	95.2
Iowa	1,128.66	86.5	3,284	3,668	1,260.49	111.7
Kansas	1,307.44	100.2	3,188	3,024	1,240.40	94.9
Kentucky	1,005.39	77.1	3,743	3,315	890.32	88.6
Louisiana	1,334.13	102.3	5,953	4,846	1,086.00	81.4
Maine	1,148.06	88.0	1,327	1,398	1,209.47	105.3
Maryland	1,375.22	105.4	5,981	5,961	1,370.71	99.7
Massachusetts	1,447.58	111.0	8,393	8,845	1,525.50	105.4
Michigan	1,209.11	92.7	10,973	14,176	1,562.05	129.2
Minnesota	1,319.77	101.2	5,493	6,797	1,633.06	123.7
Mississippi	907.28	69.6	2,357	2,229	857.96	94.6
Missouri	1,165.13	89.3	5,835	4,965	991.38	85.1
Montana	1,242.25	95.2	1,024	1,032	1,252.84	100.9
Nebraska	1,214.84	93.1	1,951	1,926	1,199.25	98.7
Nevada	1,898.66	145.6	1,730	1,118	1,226.74	64.6
New Hampshire	1,437.64	110.2	1,405	968	990.70	68.9
New Jersey	1,487.87	114.1	11,181	12,132	1,614.40	108.5
New Mexico	1,348.65	103.4	1,920	1,631	1,145.23	84.9
New York	1,283.65	98.4	22,766	36,045	2,032.40	158.3
North Carolina	1,129.24	86.6	6,962	6,223	1,009.39	89.4
North Dakota	1,380.19	105.8	947	883	1,287.41	93.3
Ohio	1,172.14	89.9	12,603	13,185	1,226.27	104.6
Oklahoma	1,473.73	113.0	4,860	3,687	1,117.90	75.9
Oregon	1,220.85	93.6	3,265	3,355	1,254.63	102.8
Pennsylvania	1,151.80	88.3	13,708	14,408	1,210.62	105.1
Rhode Island	1,125.68	86.3	1,083	1,331	1,383.25	122.9
South Carolina	998.22	76.5	3,294	3,112	943.05	94.5
South Dakota	1,083.78	83.1	765	662	937.51	86.5
Tennessee	1,049.82	80.5	4,952	3,989	845.70	80.6
Texas	1,531.74	117.4	24,491	16,827	1,052.38	68.7
Utah	1,050.16	80.5	1,735	1,841	1,114.20	106.1
Vermont	1,243.75	95.4	659	618	1,165.11	93.7
Virginia	1,249.71	95.8	7,043	6,214	1,102.60	88.2
Washington	1,292.79	99.1	5,622	5,808	1,335.47	103.3
West Virginia	1,034.75	79.3	2,020	2,013	1,031.32	99.7
Wisconsin	1,157.49	88.7	5,516	7,317	1,535.47	132.7
Wyoming	2,365.38	181.4	1,209	1,274	2,493.15	105.4
U.S. Total	\$1,304.27	100.0	\$308,018	\$308,018	\$1,304.27	100.0

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

Source: ACIR staff estimates.

Table B-11
1985 -- All RTS Taxes

State	Capacity per Capita	Per Capita Capacity Index	Capacity	Revenue	Revenue Per Capita	Per Capita Effort Index
Alabama	\$1,056.85	75.1	\$4,250	\$3,713	\$923.52	87.4
Alaska	3,648.29	259.1	1,901	2,440	4,682.65	128.4
Arizona	1,392.75	98.9	4,439	4,281	1,343.32	96.5
Arkansas	1,038.81	73.8	2,451	2,238	948.66	91.3
California	1,691.83	120.2	44,605	41,706	1,581.89	93.5
Colorado	1,662.90	118.1	5,373	4,544	1,406.38	84.6
Connecticut	1,782.92	126.6	5,659	5,598	1,763.61	98.9
Delaware	1,733.07	123.1	1,078	858	1,379.24	79.6
DC (Washington)	1,725.23	122.5	1,080	1,487	2,375.95	137.7
Florida	1,452.46	103.2	16,509	12,535	1,102.88	75.9
Georgia	1,271.68	90.3	7,600	6,835	1,143.73	89.9
Hawaii	1,653.35	117.4	1,743	1,724	1,635.39	98.9
Idaho	1,099.75	78.1	1,105	998	992.78	90.3
Illinois	1,355.91	96.3	15,640	16,640	1,442.56	106.4
Indiana	1,224.26	86.9	6,732	6,434	1,170.10	95.6
Iowa	1,185.84	84.2	3,420	3,825	1,326.20	111.8
Kansas	1,388.57	98.6	3,402	3,264	1,332.37	96.0
Kentucky	1,101.28	78.2	4,103	3,552	953.34	86.6
Louisiana	1,361.67	96.7	6,102	5,650	1,260.82	92.6
Maine	1,256.31	89.2	1,462	1,521	1,306.47	104.0
Maryland	1,470.72	104.5	6,459	6,516	1,483.50	100.9
Massachusetts	1,587.38	112.7	9,242	9,821	1,686.96	106.3
Michigan	1,325.45	94.1	12,046	14,504	1,595.91	120.4
Minnesota	1,426.60	101.3	5,982	7,113	1,696.50	118.9
Mississippi	972.43	69.1	2,541	2,362	904.08	93.0
Missouri	1,273.89	90.5	6,406	5,372	1,068.16	83.9
Montana	1,272.56	90.4	1,051	1,120	1,356.29	106.6
Nebraska	1,317.64	93.6	2,116	1,966	1,224.14	92.9
Nevada	2,054.18	145.9	1,923	1,226	1,309.95	63.8
New Hampshire	1,577.73	112.0	1,575	1,018	1,020.42	64.7
New Jersey	1,646.30	116.9	12,449	13,024	1,722.24	104.6
New Mexico	1,392.14	98.9	2,019	1,739	1,199.46	86.2
New York	1,420.01	100.8	25,252	39,372	2,214.02	155.9
North Carolina	1,212.80	86.1	7,586	7,036	1,124.87	92.7
North Dakota	1,429.48	101.5	979	901	1,314.77	92.0
Ohio	1,277.34	90.7	13,724	14,075	1,310.02	102.6
Oklahoma	1,478.27	105.0	4,880	4,119	1,247.88	84.4
Oregon	1,331.73	94.6	3,578	3,629	1,350.47	101.4
Pennsylvania	1,258.02	89.3	14,911	15,276	1,288.79	102.4
Rhode Island	1,236.31	87.8	1,197	1,413	1,459.26	118.0
South Carolina	1,081.68	76.8	3,620	3,445	1,029.19	95.1
South Dakota	1,156.96	82.2	819	711	1,004.38	86.8
Tennessee	1,172.71	83.3	5,584	4,573	960.22	81.9
Texas	1,562.83	111.0	25,583	19,479	1,189.91	76.1
Utah	1,136.45	80.7	1,869	2,036	1,237.61	108.9
Vermont	1,368.08	97.2	732	679	1,270.08	92.8
Virginia	1,376.19	97.7	7,853	6,791	1,190.10	86.5
Washington	1,420.82	100.9	6,264	5,946	1,348.62	94.9
West Virginia	1,085.74	77.1	2,102	2,156	1,113.57	102.6
Wisconsin	1,246.40	88.5	5,952	7,591	1,589.69	127.5
Wyoming	2,380.33	169.1	1,212	1,308	2,569.71	108.0
U.S. Total	\$1,408.06	100.0	\$336,159	\$336,159	\$1,408.06	100.0

Note: All per capita amounts are in dollars; total amounts are in millions of dollars.

Source: ACIR staff estimates.

Table B-12

State Fiscal Capacity Indices, by Region, 1982-86
(100 = U.S. Average)

States by Region	PCI			GSP			TTR			RTS			RRS												
	82	83	84	85	86	82	83	84	85	86	82	83	84	85	86										
New England																									
Connecticut	126	128	130	131	134	113	118	120	123	127	119	123	125	127	131	117	124	124	127	135	117	123	126	126	139
Maine	83	85	85	85	87	79	82	82	82	85	81	83	83	84	86	84	90	88	89	95	83	88	86	88	92
Massachusetts	111	114	117	118	121	100	104	107	110	114	106	109	112	114	117	101	107	111	113	124	101	108	110	113	122
New Hampshire	101	105	105	107	109	91	96	97	100	104	96	100	101	104	106	100	108	110	112	119	101	109	111	110	121
Rhode Island	97	99	99	98	100	83	85	86	87	90	90	92	92	93	95	81	86	86	88	92	85	91	91	90	97
Vermont	88	88	88	89	91	84	87	87	89	92	86	88	87	89	91	89	94	95	97	99	87	91	92	94	97
Mideast																									
Delaware	103	104	103	103	103	105	107	106	106	106	104	106	104	105	104	115	118	123	123	121	112	119	127	118	119
DC (Washington)	128	129	130	132	132	255	258	257	263	266	192	194	193	197	198	115	117	120	123	122	116	119	121	123	123
Maryland	111	113	113	115	115	92	94	95	97	99	102	104	104	106	107	100	99	105	104	108	99	100	105	106	107
New Jersey	120	123	124	125	127	107	111	112	113	117	114	117	118	119	122	106	112	114	117	121	108	116	118	117	125
New York	111	113	114	115	117	109	112	112	114	117	110	113	113	114	117	92	95	98	101	107	94	97	100	103	109
Pennsylvania	100	99	97	97	97	89	88	88	88	89	94	94	92	93	93	89	88	88	89	90	89	89	89	90	90
Great Lakes																									
Illinois	108	107	107	106	106	104	103	104	103	104	106	105	105	105	105	99	98	97	96	96	99	99	98	98	97
Indiana	90	89	90	89	90	87	87	88	88	89	89	88	89	89	89	89	86	87	87	87	88	85	87	87	86
Michigan	97	98	99	101	101	89	92	93	95	96	93	95	96	98	99	93	90	93	94	96	93	91	93	94	96
Ohio	95	96	96	95	95	93	93	94	94	94	94	94	95	95	95	92	89	90	91	91	92	90	91	91	92
Wisconsin	96	96	96	95	95	94	93	93	92	92	95	94	95	93	94	87	87	89	89	86	87	88	89	89	86
Plains																									
Iowa	94	90	91	90	91	97	90	91	88	88	95	90	91	89	90	96	91	87	84	84	95	90	87	85	84
Kansas	103	101	100	100	100	103	101	101	99	99	103	101	100	100	100	106	102	100	99	96	104	101	99	98	95
Minnesota	101	100	102	102	102	101	100	103	102	103	101	100	103	102	103	99	97	101	101	102	98	97	100	101	101
Missouri	94	94	94	94	94	93	94	95	95	95	93	94	95	95	95	91	89	89	90	93	90	90	90	91	95
Nebraska	96	93	94	94	94	100	95	96	96	95	98	94	95	95	95	97	101	93	94	91	97	99	93	93	91
North Dakota	91	89	88	86	85	114	103	100	94	91	103	96	94	90	88	115	111	106	102	94	115	110	106	101	93
South Dakota	83	80	81	79	81	84	80	82	79	80	83	80	81	79	80	87	87	83	82	78	87	86	83	81	77

Southeast

Alabama	77	77	77	77	77	76	78	78	78	78	77	78	78	78	78	74	75	73	75	74	74	75	78	75	75
Arkansas	75	75	76	76	76	76	77	78	76	77	76	76	77	76	76	79	78	75	74	73	78	76	74	74	73
Florida	99	100	99	100	100	84	86	86	87	88	91	93	93	93	94	104	103	105	103	105	101	101	102	101	102
Georgia	86	88	90	91	92	88	92	94	95	97	87	90	92	93	94	84	87	89	90	94	83	86	88	90	92
Kentucky	80	78	79	77	77	86	84	85	83	82	83	81	82	80	79	82	79	77	78	76	80	78	77	77	77
Louisiana	89	86	83	81	76	129	117	113	107	95	109	102	98	94	86	113	107	102	97	90	119	110	107	98	94
Mississippi	70	69	68	67	66	74	72	73	71	70	72	70	70	69	68	71	68	70	69	65	70	68	69	68	65
North Carolina	81	83	84	84	85	86	90	91	90	92	83	86	87	87	88	82	87	87	86	88	81	85	85	85	86
South Carolina	76	77	78	77	77	74	76	77	76	76	75	77	77	76	77	74	76	77	77	79	73	75	76	76	77
Tennessee	80	80	81	81	82	83	84	85	85	88	82	82	83	83	84	77	80	81	83	84	77	79	79	82	82
Virginia	101	103	103	104	105	96	99	99	101	103	98	101	101	102	104	94	96	96	98	101	93	96	96	98	100
West Virginia	78	75	74	72	72	81	77	75	73	72	80	76	74	73	72	92	87	79	77	76	88	84	77	76	74

Southwest

Arizona	89	91	91	92	92	87	89	91	93	92	88	90	91	93	92	96	97	99	99	99	94	95	96	97	96
New Mexico	83	81	80	81	78	109	105	101	99	92	96	93	91	90	85	115	108	103	99	91	140	119	121	108	102
Oklahoma	99	92	89	88	84	113	101	96	92	87	106	96	93	90	85	126	115	113	105	98	120	109	108	101	95
Texas	102	99	97	97	92	124	117	115	113	105	113	108	106	105	98	130	124	117	111	104	126	119	114	109	101

Rocky Mountain

Colorado	110	109	107	106	104	110	108	107	106	104	110	109	107	106	104	121	122	121	118	117	119	119	119	116	115
Idaho	81	82	79	78	77	80	81	79	24	75	80	81	79	78	76	86	83	78	78	77	85	82	77	78	76
Montana	88	86	83	79	81	102	98	91	69	85	95	92	87	82	83	110	105	95	90	88	108	102	96	89	88
Utah	78	78	77	77	75	86	85	85	169	83	82	81	81	81	79	86	82	81	81	80	88	81	81	81	79
Wyoming	107	98	93	93	87	191	165	155	47	132	149	132	124	122	110	201	182	181	169	151	210	172	202	181	157

Far West

California	115	115	115	115	115	112	113	113	114	114	114	114	114	115	116	119	119	120	118	115	118	118	119	117	
Nevada	109	107	105	106	105	118	117	114	115	116	113	112	110	110	111	151	147	146	146	147	142	138	136	137	137
Oregon	92	93	92	91	91	87	88	88	87	88	90	91	90	89	90	99	96	94	95	93	97	94	92	93	92
Washington	105	105	102	102	103	99	100	99	98	100	102	103	101	100	101	102	101	99	101	98	101	100	98	100	97

Alaska	152	151	138	133	122	329	292	263	122	211	241	221	200	189	166	313	272	250	259	177	531	400	357	383	287
Hawaii	102	104	100	101	102	107	107	103	103	105	105	106	102	102	103	117	114	118	117	113	114	111	113	113	109

Source: Price Waterhouse Compilation.

PCI from U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, August, 1987.

GSP from U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, May, 1988.

TTR from U.S. Department of the Treasury, Office of the Assistant Secretary for Economic Policy.

RTS and RRS from ACIR, annual volumes on measuring fiscal capacity.

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The Advisory Commission on Intergovernmental Relations (ACIR) was created by the Congress in 1959 to monitor the operation of the American federal system and to recommend improvements. ACIR is a permanent national bipartisan body representing the executive and legislative branches of federal, state, and local government and the public.

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

(Form 14 - 5/73) Commission member serves a two-year term and may be reappointed.

As a continuing body, the Commission addresses 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 important functional and policy relationships among the various governments, the Commission extensively studies critical governmental finance issues. One of the long-range efforts of the Commission has been to seek ways to improve federal, state, and local governmental practices and policies to achieve equitable allocation of resources and increased efficiency and equity.

In selecting items for the research program, the Commission considers the relative importance and urgency of the problem, its manageability from the point of view of finances and staff available to ACIR, and the extent to which the Commission can make a fruitful contribution toward the solution of the problem.

After selecting specific intergovernmental issues for investigation, ACIR follows a multistep procedure that assures review and comment by representatives of all points of view, all affected levels of government, technical experts, and interested groups. The Commission then debates each issue and formulates its policy position. Commission findings and recommendations are published and draft bills and executive orders developed to assist in implementing ACIR policy recommendations.



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