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RTS 1991

State Revenue Capacity and Effort

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RTS 1991

State Revenue Capacity and Effort



ADVISORY COMMISSION ON
INTERGOVERNMENTAL RELATIONS

Washington, DC 20575

An Information Report
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Executive Summary

The Representative Tax System (RTS) ranks a state's tax and revenue bases and underlying economy relative to other states. In 1991, state fiscal capacity clearly reflected the uneven impact of the national recession on regional economies: many states in the New England and Mid-Atlantic regions that had among the highest tax capacities in the nation in 1988 suffered large losses in capacity between 1988 and 1991. New Hampshire, for example, had the biggest loss, dropping from a tax capacity index of 126 in 1988 to 110 in 1991. States in the Plains, Rocky Mountain, and Far West regions of the country enjoyed gains in relative capacities as natural resource prices recovered from their 1988 levels and caused the tax bases of resource-rich states to improve. Wyoming's tax capacity index increased from 123 to 134 between 1988 and 1991. Other regions showed less distinct patterns.

Of the six states with the largest losses in tax capacity, five are located along the northeastern seaboard: Connecticut, Massachusetts, New Hampshire, New York, and Rhode Island. Conversely, the nine states with the largest gains in capacity are located west of the Mississippi River.

Overall, the differences among states' taxing capacities narrowed between 1988 and 1991. This results from northeastern states with very high capacities in 1988 losing capacity while many lower capacity states improved. Twenty-nine states gained in relative tax capacity between 1988 and 1991. Of the 19 that lost capacity, 15 lie east of the Mississippi River.

RTS, in addition to measuring capacity, also measures tax effort. It answers the question, "Relative to other states, how much of a state's capacity is being used?" States with historically high

tax efforts—especially in the Northeast and upper Midwest—continue to have the highest efforts in the country. Southern and western states continue to have tax efforts below the national average.

Given the anti-tax climate of recent years, it is not surprising that changes in tax effort were less dramatic between 1988 and 1991 than were changes in tax capacity. Except for increases in tax effort in the northeastern states battered by recession, regional patterns in tax effort show little change.

Other findings of this report include:

- The five states with the highest tax capacity in 1991 were Alaska, Hawaii, Wyoming, Connecticut, and Nevada. Hawaii moved up from a rank of 11 to 2 and Wyoming from a rank of 9 to 3.
- The five states with the lowest tax capacity in 1991 were Mississippi, West Virginia, Arkansas, Alabama, and Idaho. Four of the five states with the lowest tax capacity are located in the Southeast.
- The five jurisdictions with the highest tax effort in 1991 were the District of Columbia, New York, Alaska, Wisconsin, and Rhode Island.
- The five states with the lowest tax effort were Nevada, Montana, Delaware, Alabama, and Wyoming. Each of these states lacks either a general sales tax or an individual income tax.
- Nevada and Wyoming each have one of the five highest tax capacities and one of the five lowest tax efforts.

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Introduction

RTS 1991 is the most recent report on ACIR's continuing research directed at measuring state fiscal capacity and effort. Initiated in 1962, the Representative Tax System (RTS) has been updated and revised over the years to reflect more accurately the dynamics of state and local finances. This report contains estimates for 1991, the most recent year for which data are available from the U.S. Bureau of the Census. The findings are based on preliminary data, since actual data were not published at the time the estimates were made.

The report is organized in four chapters and three appendixes. In *Chapter 1*, the concepts, methods, and uses of the Representative Tax System and Representative Revenue System (RRS) are defined and described. The chapter contains a one-page "In Brief" description of the RTS and RRS and tables summarizing the basic elements of the systems for 1991. It also includes a description of state applications of the RTS methodology to analysis of local fiscal capacity and effort.

Chapter 2 contains the overall fiscal capacity indexes for 1991, with an analysis of the estimates in terms of regional patterns of fiscal capacity and changes in fiscal capacity and effort for particular

states. This chapter also compares the RTS and RRS indexes with other measures of 1991 state fiscal capacity.

Chapter 3 summarizes the information on a state-by-state basis. There are two graphs for each state, one displaying the trends in fiscal capacity and effort, the other the state's fiscal position disaggregated into eight major revenue sources. This section of the report offers a quick visual summary of the results of the analysis for each state.

Chapter 4 contains the detailed information involved in generating the overall estimates of fiscal capacity, with one table for each of the 27 tax bases in the Representative Tax System and the three additional nontax revenue bases included in the Representative Revenue System.

Appendix A contains a review of the history and evolution of RTS and RRS, including changes that have been made since the systems were developed and the effects of some recent changes on the 1991 estimates. *Appendix B* includes a user's guide that specifies the data sources and methods used in the RTS and RRS estimation. *Appendix C* contains historical data on a variety of fiscal capacity and effort indexes.

Definitions, Methods, and Uses of the Representative Tax System

In the United States, per capita personal income is the measure most used as an indicator of state fiscal capacity in federal grant formulas and elsewhere. As past ACIR reports have emphasized, however, per capita income is an inadequate gauge of the revenue-raising ability of state and local governments.

The chief arguments against using per capita income to measure state and local government revenue-raising ability are that it fails to reflect the diversity of tax and revenue sources as well as the ability of states to “export” taxes, that is, to levy taxes that are ultimately paid by nonresidents. ACIR developed the Representative Tax System (RTS) as an alternative to per capita income that would reflect more accurately the relative revenue-raising abilities of state and local governments.¹

In 1986, ACIR developed the Representative Revenue System (RRS), a parallel measure to the RTS that includes the capacity to collect nontax revenues, such as user charges, in addition to tax revenues. Estimates developed using the RRS methodology have been presented along with the RTS estimates since then. Recently, other approaches to measuring fiscal capacity, including Gross State Product, Total Taxable Resources, and Export-Adjusted Income, have been developed. This report describes these methodologies briefly in Chapter 2 and presents updated estimates for the available measures in Table 5 and Appendix C.²

Definitions

This section defines the major concepts and terms used in this report.

Revenue-raising ability is the hypothetical ability of a state and its local governments to raise revenues to support public services. RTS measures revenue-raising ability by estimating the tax yield that would result from applying a standard, representative set of tax base definitions and tax rates in every state. RRS estimates revenue-raising ability by measuring the revenues that would result from applying a standard, representative set of tax and revenue bases and rates in every state. Because the same tax base definitions and tax rates are used for every state, revenue yields estimated under the RTS or RRS vary across states only because of differences in the underlying economic bases that are available to be taxed.

Tax capacity refers to the estimated dollar yield of the Representative Tax System in a particular state. Tax capacity may be estimated for a particular tax or, by summing the capacity under each tax in the RTS, for all taxes combined. **Capacity per capita** is calculated by dividing tax capacity by population, a scaling factor that allows the state capacity figures to be compared more easily. A state’s **tax capacity index** is computed by dividing the state’s capacity per capita by the national average capacity per capita and multiplying by 100. The result is a measure of the potential tax wealth of each state in relation to the national average of 100.

Revenue capacity is the estimated dollar yield of the Representative Revenue System in a particular state. Revenue capacity may be estimated for a particular revenue source, or, by summing the capacity under each tax and other revenue source

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) measure the relative fiscal capacities, or revenue-raising abilities, of states and their local governments. They also measure tax effort, or the relative extent to which these governments utilize their tax bases.

Capacity Defined

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 systems consist of national average tax rates applied to all commonly used tax or revenue bases. Under these systems, capacities vary solely because of differing tax base levels, such as property values or retail sales.

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.

The Method Step by Step

Step 1. Collect data on the level of the tax or revenue base in each state for each of the 27 RTS bases and the additional three RRS bases.

Step 2. Compute the average tax rate for each base 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.

Step 5. Divide total capacity in each state and total U.S. capacity 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 for 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 RTS

Measurements of *capacity* can be used to:

- Monitor and compare trends in states' fiscal and economic health.
- Provide perspective on regional economic trends.
- 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.
- Identify for any state the composition of the revenue structure and any differences between RTS collections and capacity for each source.
- Target federal aid through grant formulas to states to reflect tax effort.

included in the RRS, for the total RRS. A state's **revenue per capita** or **revenue capacity index** is calculated in the same way as are the tax capacity measures explained above.

Fiscal capacity is the hypothetical ability of a state and its local governments to raise revenues to provide public services in the state **relative to the need for those services**. The relative need for services across states is not directly addressed in

this report.³ However, population, which is used primarily as a scaling factor in computing **capacity per capita**, also can be regarded as a rough indicator of public service needs. Thus, while the main focus of this report is on revenue-raising ability, the estimates of per capita tax and revenue capacity also can be regarded as measures of fiscal capacity.

Tax effort measures the extent to which a state utilizes its available tax bases. Tax effort can be

State Applications of RTS: Examples from Maryland and Virginia

The same approach ACIR uses in reporting on state fiscal capacity and effort can be used to calculate local fiscal capacity and effort within a state. Good examples of such reporting come from Maryland and Virginia.

Maryland

Tax Capacity and Effort: Local Governments in Maryland is an annual report prepared by the legislative Department of Fiscal Services. The report is based on eight tax bases: property, personal income, sales of utilities, sales of hotel and motel rooms, property transfer, recordation, admissions and amusements, and water and sewer. The analysis focuses on Maryland's 23 counties and Baltimore City. Municipal figures are combined with county figures to calculate tax capacity and effort for each jurisdiction.

The ability to use RTS as a basis for distributing aid has been pointed out for the federal government, but the system has never been used in federal aid formulas. While Maryland does not use RTS to target local aid, a distinctive feature of the state report is its analysis of the effects of state aid on local fiscal capacity and effort. In the Maryland report, county tax capacity is measured before and after state aid to determine the extent to which aid compensates for differences in local tax capacities.

In the report covering the period 1989-1991, state aid was found to have raised the relative capacity of low-wealth jurisdictions by an average of 14 points and to have reduced the relative capacity of medium and high-wealth jurisdictions by an average of 19 points. Overall, state aid reduced the disparities in revenue capacity among jurisdictions by about 50 percent.

Virginia

In Virginia, the Commission on Local Government prepares an annual analysis, *Report on the Comparative Revenue Capacity, Revenue Effort, and Fiscal Stress of Virginia's Counties and Cities*. All local governments in Virginia are either counties or cities, with no overlap between the two, so that assigning revenues to jurisdictions is easier than it would be in many other states.

The analysis focuses on six revenue bases: real property tax, public service corporation property tax, tangible personal property tax, motor vehicle license tax, local option sales tax, and other local-source instruments. The report highlights changes in relative fiscal capacity and effort on a regional basis, between cities and counties generally, and between cities and their outlying counties.

A summary statistic reported as a fiscal stress index is reported for each jurisdiction. This figure combines relative stress values derived from raw score indicators of revenue capacity per capita, revenue effort, and median adjusted gross income. These stress indexes form the basis of a separate report that analyzes the effects of state mandates on local government.

Intergovernmental Mandates and Financial Aid to Local Governments was prepared by the Joint Legislative Audit and Review Commission of the Virginia General Assembly. The 1992 report used the fiscal stress index to analyze the effects of state mandates on local governments and to assess the effects of state aid to local governments. The report concluded that while state aid to local governments had been significant, increased local reliance on own-source revenues would make it difficult for local governments to accept additional state mandates without new sources of state aid.

measured for each tax base as well as for the total of all revenues in RTS. Tax effort is determined by comparing a state's actual revenues with its estimated capacity to raise revenues. It is computed by dividing a state's **revenue per capita** (actual collections divided by population) by its **capacity per capita** and multiplying by 100. The result can be interpreted as the intensity with which a state uses its tax bases.

Revenue effort refers to the extent to which a state utilizes the revenue bases available to it. Revenue effort is calculated in the same manner as is tax effort (as a ratio of collections to tax base).

Methodology

RTS and RRS provide yardsticks for measuring the potential ability of each state and its local governments to raise taxes—and certain nontax revenues—from their own sources by defining standardized tax systems. The systems are “representative” in that their elements, a set of tax bases and tax rates, are typical of those in use by state and local governments.

RTS and RRS carry no judgment as to whether the typical system—or the state-local tax system of any particular state—is “good” or “bad.” Rather, a representative standard is used to ensure that the tax system being measured in each state is grounded in the tax policy of state and local governments in the aggregate. At the same time, because the representative systems are hypothetical, they abstract from the policy of any particular jurisdiction, thus preventing jurisdictions from being able to influence their measured capacity by changing their policy unilaterally. This feature of RTS is particularly important if the estimates are used as a basis for distributing funds, as they are in Canada.

Applying the RTS and RRS tax systems in every state yields consistent estimates of the potential revenue that could be raised in every state under a standardized tax policy. These estimates can be compared across states to ascertain the relative revenue-raising ability of each state. They also can be compared with the actual revenues of a particular state to provide information about that state's tax effort.

Determining the Tax Sources. RTS and RRS endeavor to include all tax or revenue bases commonly subject to state and local levies. For 1991, the 27 tax components in RTS and the additional three revenue components in RRS, along with their relative weights, in absolute dollars as a percentage

of total RRS revenues are shown in Table 1. RTS accounts for 100 percent of tax revenues (as defined and reported by the U.S. Bureau of the Census), and RRS accounts for 89 percent of general own-source revenues. The only general revenues excluded from RRS are interest earnings and sale of property, both of which are determined largely by public activity, and certain miscellaneous general revenues.

Such comprehensiveness ensures that all resources contributing to a government's ability to raise own-source revenues are included, and thus avoids biasing the measurement of relative revenue-raising ability.

Defining and Estimating the Tax Bases. The definition and quantification of tax bases lie at the heart of the RTS/RRS approach to measuring revenue-raising ability because the variation across states in tax bases determines the variation in capacity for each revenue source. The RTS/RRS tax bases, as distinct from the statutory tax bases that are defined by each state's tax policy, represent the relative amounts of resources available to be taxed in the states. Thus, in RTS/RRS, a base for every tax is estimated for every state, *regardless of whether or to what extent the state and its localities use the tax*. For example, an individual income tax base is estimated for states that have no individual income tax because this tax option is available to them.

In most cases, the tax bases defined for RTS/RRS are closely related to statutory tax bases used by states and local governments. For example, retail sales form the basis for the general sales and gross receipts tax; gallons of fuel consumed are the base for the motor fuels tax; and the estimated market value of residential property is used as the base for the residential property tax. In a few cases, the defined bases are proxies that generally are not used as actual bases (e.g., federal income tax liability for personal income taxes and personal income for user charges), but they are chosen because they represent the best available data on the distribution of the potential tax base among states.⁴

The tax bases used in the 1991 estimates are described and their total amounts given in Table 1. The data sources and methods involved in constructing the bases are described in Appendix B.

Calculating the Representative Rate. A standard set of tax rates is the other distinguishing element of RTS/RRS. The tax rates are calculated by dividing the U.S. total of actual revenues for a tax source by the total estimated RTS/RRS base for all states, producing a national average tax rate. For ex-

Table 1
Components of the Representative Tax System and Representative Revenue System in 1991

Revenue Base	State-Local Tax Collections		Details of Revenue Bases		Representative Rate
	Billions of Dollars	Percent of Total	Amount (millions)	Description	
General Sales and Gross Receipts Taxes	\$128.5	19.3%	\$1,983,192	Retail sales and receipts of selected service industries	6.48%
Selective Sales Taxes	52.7	7.9			
Parimutuel	0.6	0.1	\$22,356	Parimutuel turnover from horse and dog racing and jai alai	2.84%
Motor Fuel	21.6	3.3	130,578	Fuel consumption in gallons	\$.17/gal.
Insurance	7.8	1.2	\$448,857	Insurance premiums: life, health, property, and liability	1.73%
Tobacco	6.2	0.9	24,196	Cigarette consumption in packages	\$.26/pk
Amusement	0.9	0.1	\$108,441	Receipts of amusement and entertainment businesses	0.82%
Public Utilities	12.0	1.8	\$319,631	Revenues: electric, gas, and telephone companies	3.75%
Distilled Spirits	1.8	0.3	346	Consumption of distilled spirits in gallons	\$5.05/gal.
Beer	1.6	0.2	188	Consumption of beer in barrels (31 gal.)	\$8.44/bar.
Wine	0.3	0.1	470	Consumption of wine in gallons	\$.73/gal.
License Taxes	12.9	1.9			
Vehicle Operator Corporation	0.9	0.1	169	Motor vehicle operators' licenses	\$5.13/lic.
Hunting and Fishing	0.8	0.1	4	Number of corporations	\$187.01/corp.
Alcoholic Beverages	0.3	0.1	68	Number of hunting and fishing licenses	\$12.28/lic.
Automobile	5.8	<.1	0.288	Licenses for the sale of distilled spirits	\$908.10/lic.
Truck	4.4	0.9	143	Private automobile registrations	\$40.56/reg.
Personal Income Taxes	109.3	16.5	\$506,178	Private truck registrations	\$97.17/reg.
Corporate Income Taxes	24.4	3.7	\$277,555	Federal income tax liability	21.60%
Property Taxes	167.9	25.3		Corporate profits	8.79%
Residential	108.7	16.4	\$7,480,298	Market value of residential property	1.46%
Farm	4.8	0.7	\$674,652	Market value of farm real estate	0.71%
Commercial/Industrial	44.1	6.6	\$2,147,547	Net book value of property, industrial plant, and equipment of corporations	2.05%
Public Utilities	10.3	1.5	\$645,233	Net book value of fixed assets for electric, gas, and telephone companies	1.83%
Estate and Gift Taxes	4.3	0.6	\$12,716	Federal estate and gift tax liability	33.90%
Severance Taxes	5.4	0.8			
Oil and Gas	4.7	0.7	\$61,452	Value of oil and gas production	7.57%
Coal	0.5	0.1	\$21,153	Value of coal production	2.50%
Nonfuel Mineral	0.2	0.0	\$30,484	Value of nonfuel mineral production	0.62%
Other Taxes	19.8	3.0	\$4,197,188	Personal income	0.40%
RTS SUBTOTAL	\$525.3	79.1%			
Rents and Royalties	2.7	0.4	\$2,682	Receipts from rents and royalties	100.00%
Lotteries	8.8	1.3	\$25,396	Estimated gross lottery sales	34.83%
User Charges	127.6	19.2	\$4,197,188	Personal income	3.04%
RRS TOTAL	\$664.4	100.0%			

Note: Details may not add to totals due to rounding.
Source: KPMG Peat Marwick, Policy Economics Group.

ample, the representative tax rate for corporation net income taxes of 8.79 percent is calculated by dividing total RTS revenues of \$24.4 billion for that category by the U.S. total RTS tax base of \$277.5 billion. Like the definition of the tax bases, the RTS/RRS tax rates abstract from, but are representative of, state-local tax policy.

The representative rates used in the 1991 RTS/RRS are shown in the last column of Table 1. The representative rates for the different revenue sources reflect the varying degrees to which each type of economic activity and resource is typically taxed. This ability of RTS/RRS to measure the potential contribution of individual types of tax sources to total state fiscal capacity gives it an advantage over other approaches that measure state fiscal capacity using more aggregate indicators. It allows tax-by-tax comparisons of fiscal capacity across states and, in conjunction with state tax revenues, analysis of the utilization of particular revenue sources.

Estimating Capacity. For each revenue source, the dollar amount of tax capacity for every state is estimated by multiplying the RTS/RRS tax base by the representative tax rate. For example, Alabama's capacity under the general sales tax (\$1.8 billion) is the product of its tax base of \$27.5 billion and the representative rate of 6.48 percent. The estimates of total RTS/RRS capacity by state are then derived by summing each state's capacity for each tax across taxes. Alabama's 1991 RTS capacity for all taxes is \$6.9 billion.

Because the representative tax rates are national averages, the nationwide total of capacity under each tax equals the nationwide total of actual state-local revenues under each tax. As the nationwide total of revenues (capacity) for each tax represents the weight of that tax in the total representative (average) tax system, the use of representative rates maintains those relative weights among tax sources. This weighting system implicit in RTS/RRS avoids the need to impose an alternative weighting method that is either arbitrary or prescriptive. In this way also, RTS/RRS is representative, depending on the average choices made by all states and localities taken together.

The variation in capacity across states reflects the differences in the composition and level of taxable resources across states. These taxable resources arise from economic activity within the state undertaken by residents as well as that induced by nonresidents. This feature is important because

of the ability of states to "export" part of their taxes to nonresidents, thereby reducing the fiscal burden on residents for any given level of revenue raised. For purposes of this report, two types of exporting are of interest.⁵

The first type of exporting results from levying a tax on income or a product at its source (as its value is added or created). The tax is then embodied in the price of the product, and may be passed forward to nonresident consumers (e.g., in an out-of-state market) or shifted backward in the form of reduced payments to nonresident factor suppliers (e.g., out-of-state shareholders or contractors). The second type of exporting occurs as a result of levying a tax directly on a product or service purchased at retail by nonresidents visiting the state (e.g., hotel room taxes).

Thus, a state's fiscal capacity depends not only on revenue bases located within the state but also on how much of its economy is made up of activities that permit it to pass on taxes to nonresidents in their roles as consumers and/or factor suppliers.

RTS/RRS directly capture states' opportunities for tax exporting by including nonresident-induced activity in the tax bases. The retail sales tax base, for example, includes purchases made by visitors as well as residents. The severance tax bases include the total value of the resources extracted, regardless of their final destination. In contrast, per capita income, by focusing only on residents, ignores tax exporting and thereby understates the fiscal capacity of tourist-rich states, such as Hawaii and Nevada, or energy-rich states, such as Alaska and Wyoming.⁶

Estimating Tax Effort. A state's tax effort is calculated by dividing its actual tax collections by its capacity to collect taxes. For example, Alaska's overall RTS tax effort index of 119 is the result of dividing the state's RTS per capita revenues of \$4,411.41 by its per capita capacity of \$3,703.98 (and multiplying by 100 to put it on an index basis). A state's tax effort indicates the extent to which a state is utilizing the tax bases available to it relative to the national average. Thus, if a state were using a tax base at the national average (i.e., if its tax effort index were 100), its actual collections would just equal its estimated capacity because its capacity is determined by its base multiplied by the representative (national average) rate.

Moreover, because tax capacity is derived using standardized tax bases, the RTS/RRS tax effort measures are comparable across states in a way that comparisons of statutory tax rates are not. A simple

comparison of nominal sales tax rates, for example, can be misleading because it does not take into consideration the great variation among states in the composition of their sales tax bases.

USES OF RTS/RRS

In the United States, RTS and RRS are used primarily as informational and analytical tools. The aggregate RTS and RRS capacity indexes are used by federal and state policymakers and analysts to monitor and compare the overall fiscal and economic strengths of the states relative to each other. Because the capacity indexes for states in a region tend to move together, they also provide perspective on regional economic trends. The aggregate indexes of tax effort are used also to compare the relative position of the states in their taxing policies.

The disaggregated capacity and effort data are useful to state policymakers and others for analyzing a particular state's tax and revenue system. The capacity measures can be used to determine a state's relative strength or weakness in particular economic bases, while the effort measures can be used to compare a state's reliance on specific revenue sources or its mix of taxes and other revenue sources with the national average. From the graphs presented in Chapter 3, for example, policymakers can see at a glance how, relative to other revenue sources and other state-local systems, a state is "underutilizing" or "overworking" particular revenue sources relative to the national average.

RTS and RRS are descriptive rather than prescriptive. They are not meant to imply that a state should or should not have a particular tax effort or revenue mix. Furthermore, state rankings in fiscal capacity do not imply better or worse services or revenue systems, or more or less efficiency in taxation.

Although in the United States RTS and RRS are not used in fiscal equalization formulas, their potential for this use has been recognized in legislation and in Canada's use of an RTS in its program of federal-provincial equalization assistance. The RTS/RRS capacity measures could be used in federal grant formulas to target aid to states with lesser abilities to raise revenues from their own sources or to target aid to regions experiencing economic downturns. The effort measures also could be used as elements in a grant formula designed to target federal aid to states in relation to tax effort.

Notes_____

¹ See Appendix A for a description of previous ACIR work in this area.

² These measures are discussed and compared with RTS in an earlier ACIR report, *Measuring State Fiscal Capacity: Alternative Methods and their Uses* (Washington, DC, September 1986).

³ See Robert W. Rafuse, Jr., *Representative Expenditures: Addressing the Neglected Dimension of Fiscal Capacity* (Washington, DC: ACIR, 1991). This report measures the relative costs among states of providing a standard set and level of services using a "representative expenditure" approach analogous to the representative tax system.

⁴ For current data on state practices regarding tax bases, see ACIR, *Significant Features of Fiscal Federalism, 1993 Edition, Volume 1* (Washington, DC, February 1993).

⁵ Another way exportation may occur is through the deductibility of state and local taxes on the federal income tax. Because itemizing taxpayers receive a reduction in their federal income tax liability for every dollar of certain state and local taxes paid, deductibility reduces the effective price of such state and local taxes and provides an indirect subsidy to state and local governments that is paid by taxpayers nationwide.

⁶ One can get an idea of a state's ability to export part of its tax burden by comparing its per capita income index (the ratio of the state's per capita income to the average per capita income of the United States) with its RTS index. Thus, for example, the data show that the 1990 per capita income of Nevadans is \$19,783 compared to a national average of \$19,092. This suggests that, using per capita income as a measure of fiscal capacity, Nevada has a capacity that is 4 percent higher than the national average. The RTS, however, shows Nevada's 1991 fiscal capacity index to be 128, or 28 percent above the national average. The difference of 24 points between these two measures is accounted for largely by the exporting of taxes to non-residents.

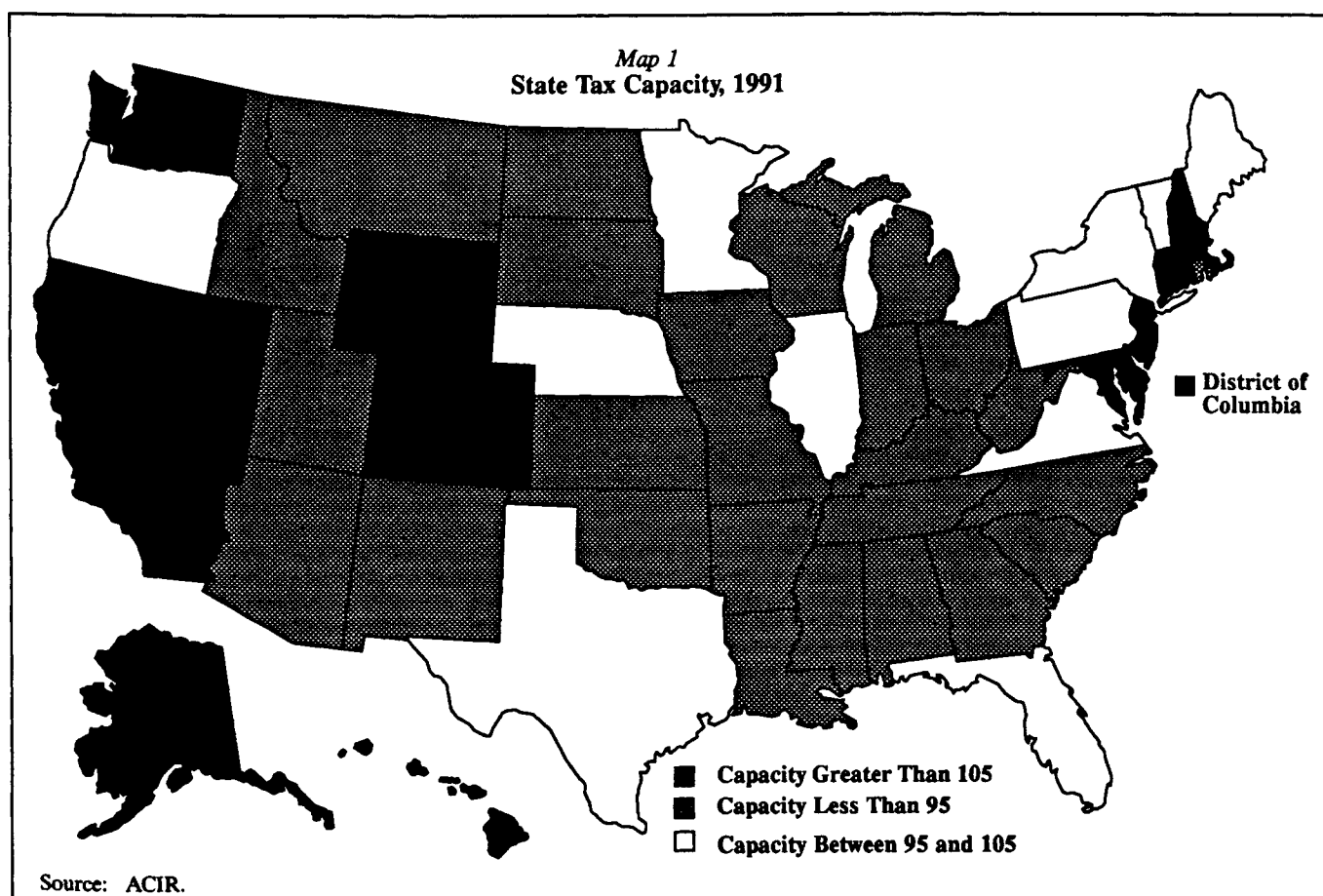
Analysis of the 1991 Estimates

UNDERSTANDING A STATE'S TAX CAPACITY INDEX

The index ranking that corresponds to a state's tax capacity represents the state's ability to generate revenue relative to the other 49 states and the District of Columbia. For example, an index of 93 means the state has less tax base capacity than the average state (7 percent less, to be exact), but more capacity than a

state with an index of 78. Thus, tax capacity is a good proxy for relative state fiscal condition.

As such, there are two aspects of capacity that are important: how a state's capacity compares to the national average capacity and how a state's relative capacity changes over time. Map 1 shows state tax capacity for 1991. Thirteen states and the District of Columbia had a tax capacity index



greater than 105 and 26 states had an index below 95. Eleven states' indexes were 5 percent above or below the national average capacity of 100. Oregon's index was exactly 100, meaning that it alone had the national average tax capacity of approximately \$2,083 per capita. (Table 4-1 in Chapter 4 provides a state-by-state listing of total per capita tax capacity amounts. Other tables in that chapter provide the same information for the individual tax and revenue bases that comprise RTS and RRS).

In general, states with high tax capacities are resource rich (Alaska, Wyoming), have populations with high incomes and high property values (California, Connecticut), or have large tourist industries (Hawaii, Nevada). Since more states have low capacities than have high capacities, the index scores of the high-capacity states tend to vary significantly above 100, while the indexes of the low-capacity states are more nearly clustered below 100. Individual state tax capacity and effort indexes for RTS and RRS are listed in Table 2 and Table 3. These tables also show the changes in capacities and efforts between 1988 and 1991.

CHANGES IN TAX CAPACITY

While a state's tax capacity relative to the rest of the nation is best measured by its relative tax capacity index, changes in that index over time provide a barometer of recent trends in a state's fiscal position. Changes in state tax capacity tend to mirror economic expansions and recessions, increasing when the state experiences economic growth and declining when it encounters recessions. Changes in individual state capacity also can follow booms and busts in particular sectors of the economy, because some states have economies heavily dependent on these sectors.

For example, oil rich states in the Rocky Mountain and Southwest regions saw their tax capacities skyrocket in the early 1980s, when oil prices were high. As oil imports became more readily available, the subsequent decline in oil prices caused a decline in tax capacity based on potential severance tax revenues.

In contrast, states with more diversified economies tend to resist the booms and busts that are characteristic of states with one or two dominant sectors. Pennsylvania is a good example. Its tax capacity index has changed very little over the years, hitting a low of 88 in 1983 and 1984, and reaching a high of 99 in 1977.

Table 2
Total 1991 RTS Capacity and Effort Indexes
and Changes from 1988, by State

Region and State	Capacity	Change	Effort	Change
New England				
Connecticut	130	-13	99	9
Maine	95	-3	102	-3
Massachusetts	117	-12	101	7
New Hampshire	110	-16	84	18
Rhode Island	89	-10	115	11
Vermont	105	0	97	-3
Mid-Atlantic				
Delaware	125	1	80	-4
District of Columbia	123	0	157	3
Maryland	106	-3	102	-5
New Jersey	119	-5	112	11
New York	103	-6	156	4
Pennsylvania	96	2	95	-2
Great Lakes				
Illinois	102	3	100	-2
Indiana	90	3	93	0
Michigan	94	-1	107	-5
Ohio	93	2	96	-1
Wisconsin	90	0	118	-1
Plains				
Iowa	93	10	100	-13
Kansas	93	2	100	-4
Minnesota	101	-3	112	0
Missouri	91	1	85	-1
Nebraska	95	5	99	1
North Dakota	91	5	92	1
South Dakota	86	8	83	-12
Southeast				
Alabama	81	5	81	-3
Arkansas	78	4	82	-2
Florida	103	-1	86	4
Georgia	91	-3	95	6
Kentucky	83	2	100	12
Louisiana	89	6	89	-1
Mississippi	68	3	92	-2
North Carolina	93	2	87	-6
South Carolina	83	4	90	-6
Tennessee	82	-2	82	-1
Virginia	103	-1	91	0
West Virginia	77	-1	102	14
Southwest				
Arizona	94	-5	103	7
New Mexico	87	4	96	-3
Oklahoma	87	-2	93	4
Texas	97	1	87	-1
Rocky Mountain				
Colorado	109	2	86	-3
Idaho	82	6	94	1
Montana	91	6	78	-24
Utah	82	4	94	-12
Wyoming	134	11	81	-13
Far West				
California	115	-1	95	1
Nevada	128	-7	73	4
Oregon	100	9	97	-2
Washington	108	10	99	-3
Alaska	178	19	119	-8
Hawaii	146	32	95	-17

Note: The District of Columbia is treated as a state for RTS/RRS.

Table 3
**Total 1991 RRS Capacity and Effort Indexes
and Changes from 1988, by State**

Region and State	Capacity	Change	Effort	Change
New England				
Connecticut	130	-12	90	7
Maine	94	-3	97	2
Massachusetts	119	-12	96	7
New Hampshire	111	-12	81	15
Rhode Island	91	-9	102	3
Vermont	102	0	98	-2
Mid-Atlantic				
Delaware	120	0	90	-4
District of Columbia	124	-2	141	4
Maryland	108	-3	97	-5
New Jersey	122	-4	103	8
New York	105	-5	144	3
Pennsylvania	97	2	89	-4
Great Lakes				
Illinois	103	3	93	-2
Indiana	89	1	98	2
Michigan	95	1	107	-5
Ohio	93	-1	96	-2
Wisconsin	90	0	116	-1
Plains				
Iowa	92	8	106	-12
Kansas	92	1	101	-3
Minnesota	99	-4	117	0
Missouri	90	1	84	-2
Nebraska	94	5	103	-3
North Dakota	90	5	105	-2
South Dakota	85	7	84	-11
Southeast				
Alabama	82	5	92	-3
Arkansas	78	4	85	-1
Florida	103	0	91	4
Georgia	91	-2	100	2
Kentucky	82	2	99	10
Louisiana	89	5	96	-1
Mississippi	69	4	103	-5
North Carolina	92	3	89	-2
South Carolina	83	5	98	-4
Tennessee	84	0	87	-2
Virginia	103	-1	93	3
West Virginia	76	0	103	13
Southwest				
Arizona	92	-5	100	3
New Mexico	90	2	99	-4
Oklahoma	85	-2	98	3
Texas	96	1	87	-2
Rocky Mountain				
Colorado	107	1	91	-3
Idaho	82	6	98	0
Montana	89	5	81	-21
Utah	80	4	99	-10
Wyoming	128	10	90	-15
Far West				
California	113	-2	99	1
Nevada	123	6	79	4
Oregon	97	6	100	-4
Washington	106	8	103	-2
Alaska	240	-15	119	-3
Hawaii	137	26	99	-12

Note: The District of Columbia is treated as a state for RTS/RRS.

Map 2 shows the dramatic effect of the 1990-91 recession on states along the east coast. Even though many of these states have tax capacities among the highest in the nation (Connecticut, Massachusetts, New Hampshire), they lost capacity between 1988 and 1991 as the recession rocked the regional economy.

In general, more states gained capacity than lost it between 1988 and 1991. Nineteen states lost capacity, three remained constant, and 29 gained capacity. Since the states that lost capacity tended to be among those with the highest capacities to begin with, this change represented a flattening out or equalizing among states of their individual fiscal capacities. This trend is borne out further by the measure of dispersion of the states indexes around the mean of 100.

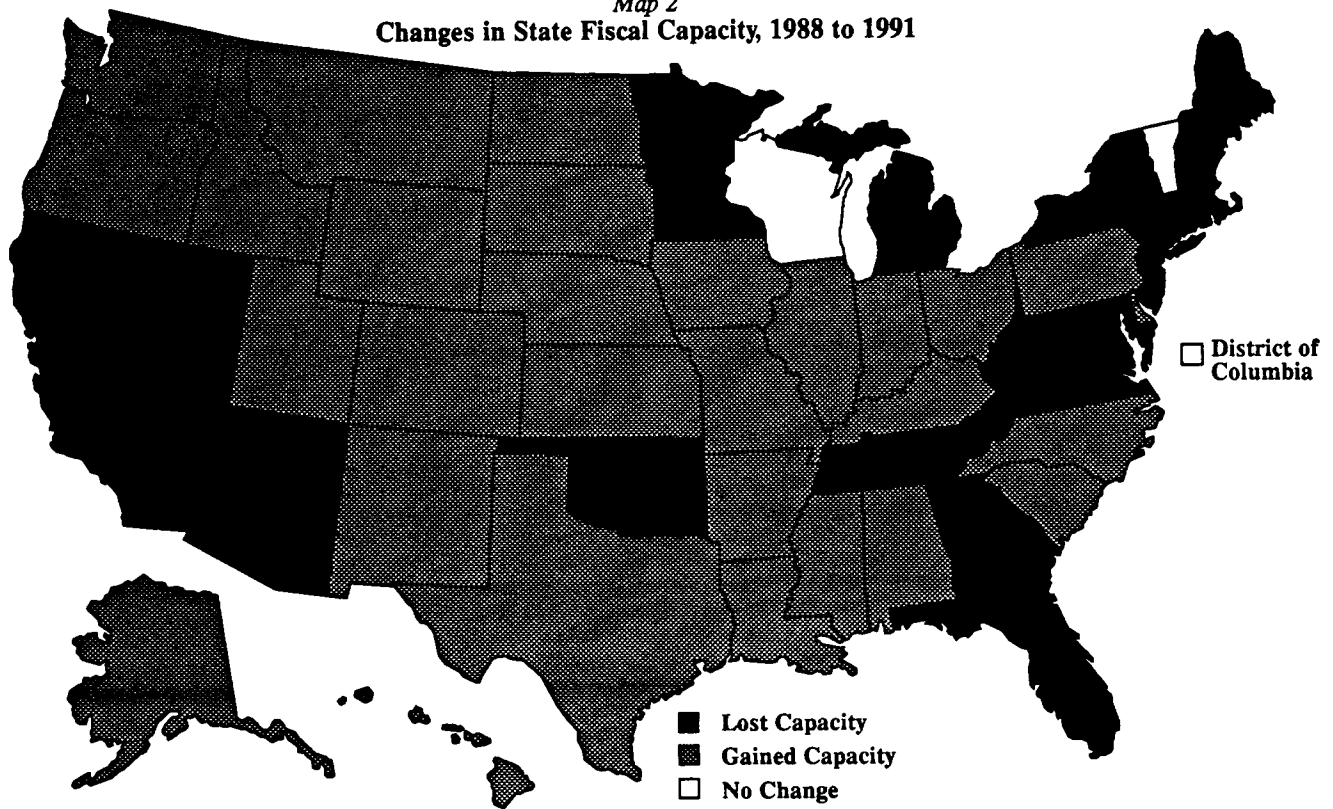
The population-weighted standard deviation of the RTS capacity indexes is a summary indicator of the dispersion of state fiscal capacity estimates around the national average of 100. This indicator measures the disparity among state fiscal capacities. It declined from 14.5 in 1988 to 12.6 in 1991. This measure peaked in 1981, when it reached 18.5 (see Graph 3). The decline from 1988 to 1991 confirms that the losses among high-capacity states and the gains among low-capacity states had the effect of bringing the 50 states closer together in their fiscal capacities.

UNDERSTANDING A STATE'S TAX EFFORT

Whereas tax capacity represents the ability of a state to generate revenues given its tax base, tax effort is a measure of the will to levy taxes. States in the Northeast and the upper Midwest have often been characterized as choosing to tax heavily because their citizens have a high preference for public services. Conversely, states in the West and Southeast have traditionally exerted a low tax effort, reflecting a preference for a smaller public sector. With few exceptions, Map 3 bears out this generalization.

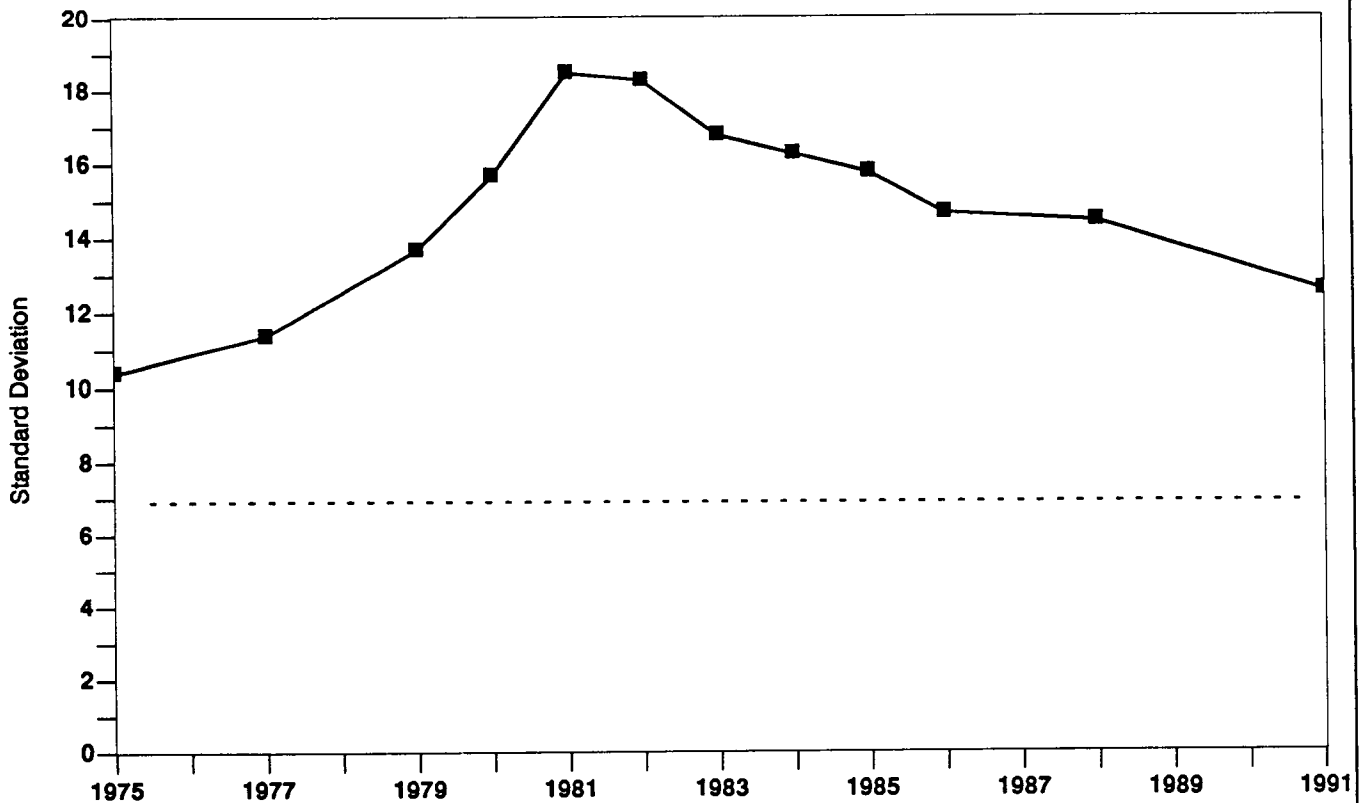
In addition to public preferences, another feature that affects state tax effort is tax capacity. Since tax effort is derived from a state's tax capacity, as tax capacity increases, tax effort often declines, and vice versa. Thus, without any change in tax rates, the state's effort may change because of changes in its underlying economy. This inverse relationship is readily apparent from examining Table 2 and Table 3—states and regions where capacity increased tended to have effort decline, and vice versa. The state graphs of capacity and effort in Chapter 3 also show this relationship. It is not possible to separate

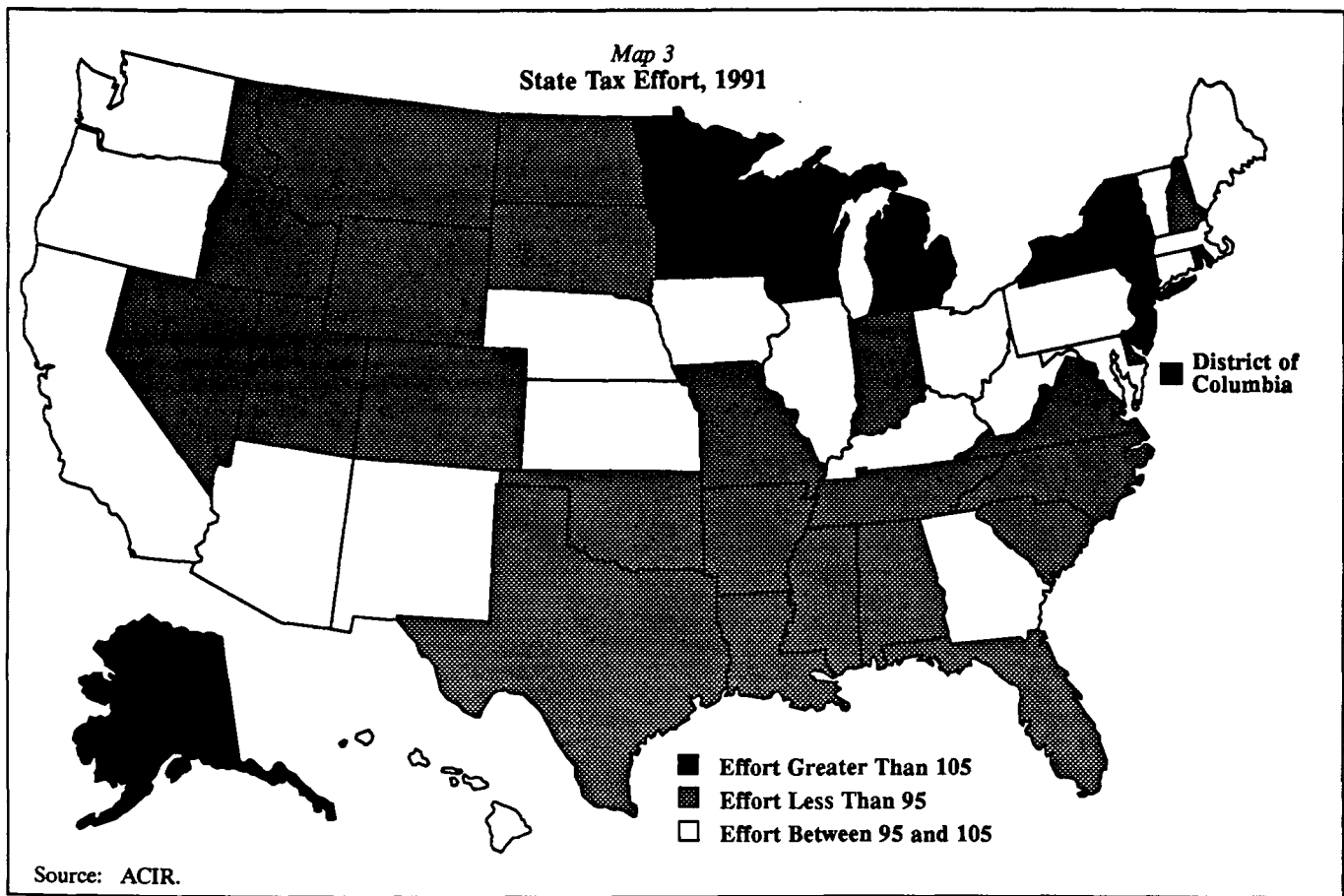
Map 2
Changes in State Fiscal Capacity, 1988 to 1991



Source: ACIR.

Graph 1
Standard Deviation of RTS Capacity Indexes, Selected Years 1975-1991





the changes in effort due to changes in capacity from those due to policy decisions.

Only seven states and the District of Columbia had 1991 tax effort indexes that exceeded 105. Twenty states had indexes between 95 and 105, including four states (Illinois, Iowa, Kansas, and Kentucky) with indexes of exactly 100, and the remaining 23 states had indexes below 95.

Changes in tax effort exhibited a weaker regional pattern between 1988 and 1991 than did changes in tax capacity. Map 4 shows the 18 states where tax effort increased between 1988 and 1991.

LARGEST CHANGES

Table 4 lists the states with the largest changes in tax capacity and effort between 1988 and 1991 and shows clearly that western states were the big gainers in tax capacity and northeastern states were the big losers. Five of the nine states with the largest increases in tax capacity were in the Far West region, and all nine are west of the Mississippi River. In contrast, four of the six states with the largest losses in tax capacity were in New England and all but one lie east of the Mississippi River.

Hawaii had the largest increase in tax capacity. This increase can be traced to the state's property tax base, which reflects the improvement in property values experienced in the late 1980s.

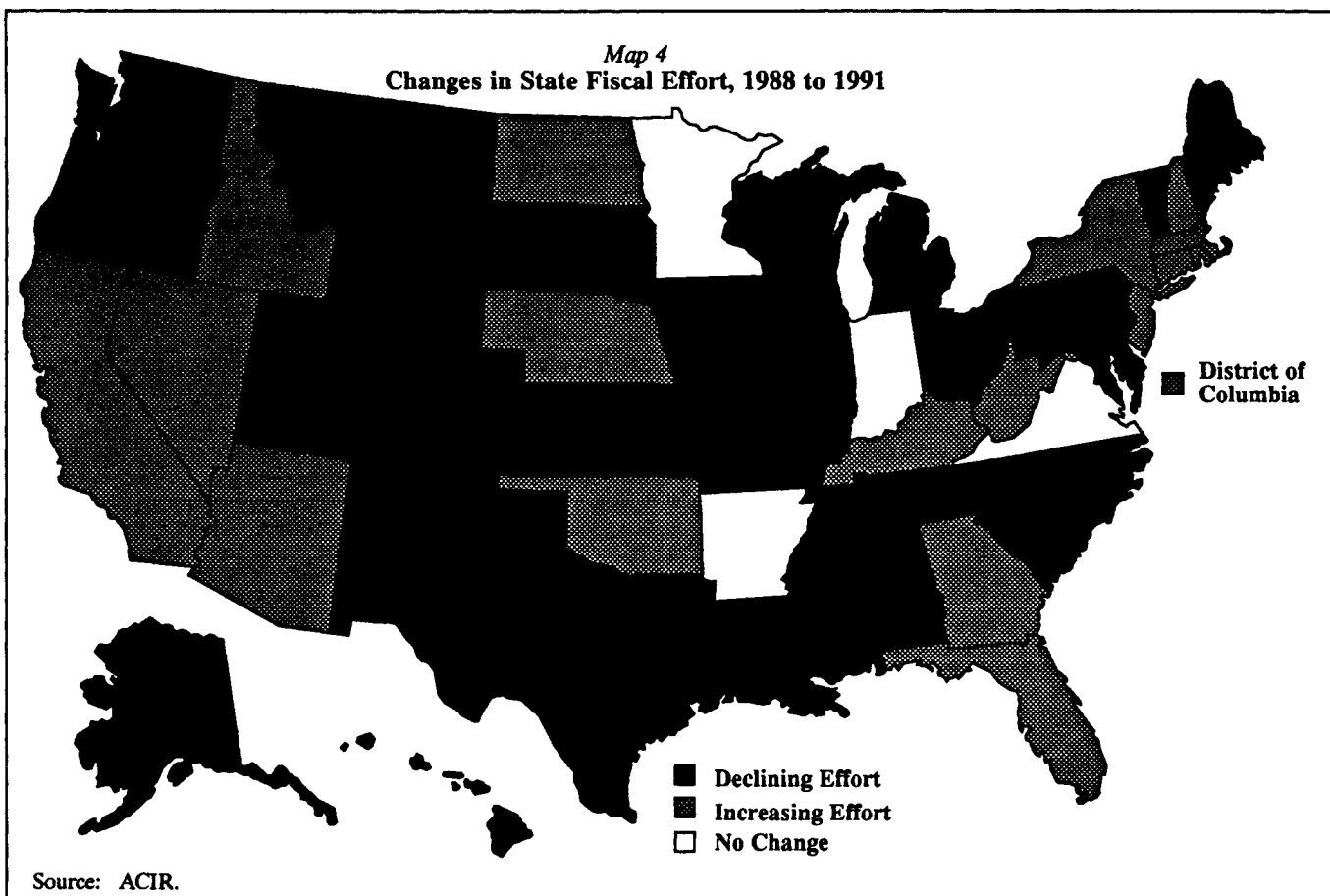
Table 4 also confirms the lack of strong regional patterns in tax effort changes between 1988 and 1991. Four of the nine states with the largest tax effort increases were in New England, and three were in the Southeast, but four of the eight regions are represented on the list. Similarly, four regions are represented among the nine states with the largest tax effort decreases, with western states dominating the list. Montana's large decrease in tax effort can be traced to a dramatic reduction in its property tax effort.

Notable due to their absence from either list are states in the Great Lakes region. These five states (Illinois, Indiana, Michigan, Ohio, and Wisconsin) experienced relatively small changes in both tax capacity and effort.

CAPACITY AND EFFORT TAKEN TOGETHER

The tax capacity and effort of the 50 states and the District of Columbia are plotted in Graph 4. The

Map 4
Changes in State Fiscal Effort, 1988 to 1991



Source: ACIR.

Table 4
Largest Changes
in State Tax Capacity and Effort, 1988 to 1991

Largest Changes in Capacity		Largest Changes in Effort	
State	Change	State	Change
Gained		Increased	
Hawaii	32	New Hampshire	18
Alaska	19	West Virginia	14
Wyoming	11	Kentucky	12
Iowa	10	New Jersey	11
Washington	10	Rhode Island	11
Oregon	9	Connecticut	9
South Dakota	8	Arizona	7
Louisiana	6	Massachusetts	7
Montana	6	Georgia	6
Lost		Decreased	
New Hampshire	-16	Montana	-24
Connecticut	-13	Hawaii	-17
Massachusetts	-12	Wyoming	-13
Rhode Island	-10	Iowa	-13
Nevada	-7	Utah	-12
New York	-6	South Dakota	-12
		Alaska	-8
		South Carolina	-6
		North Carolina	-6

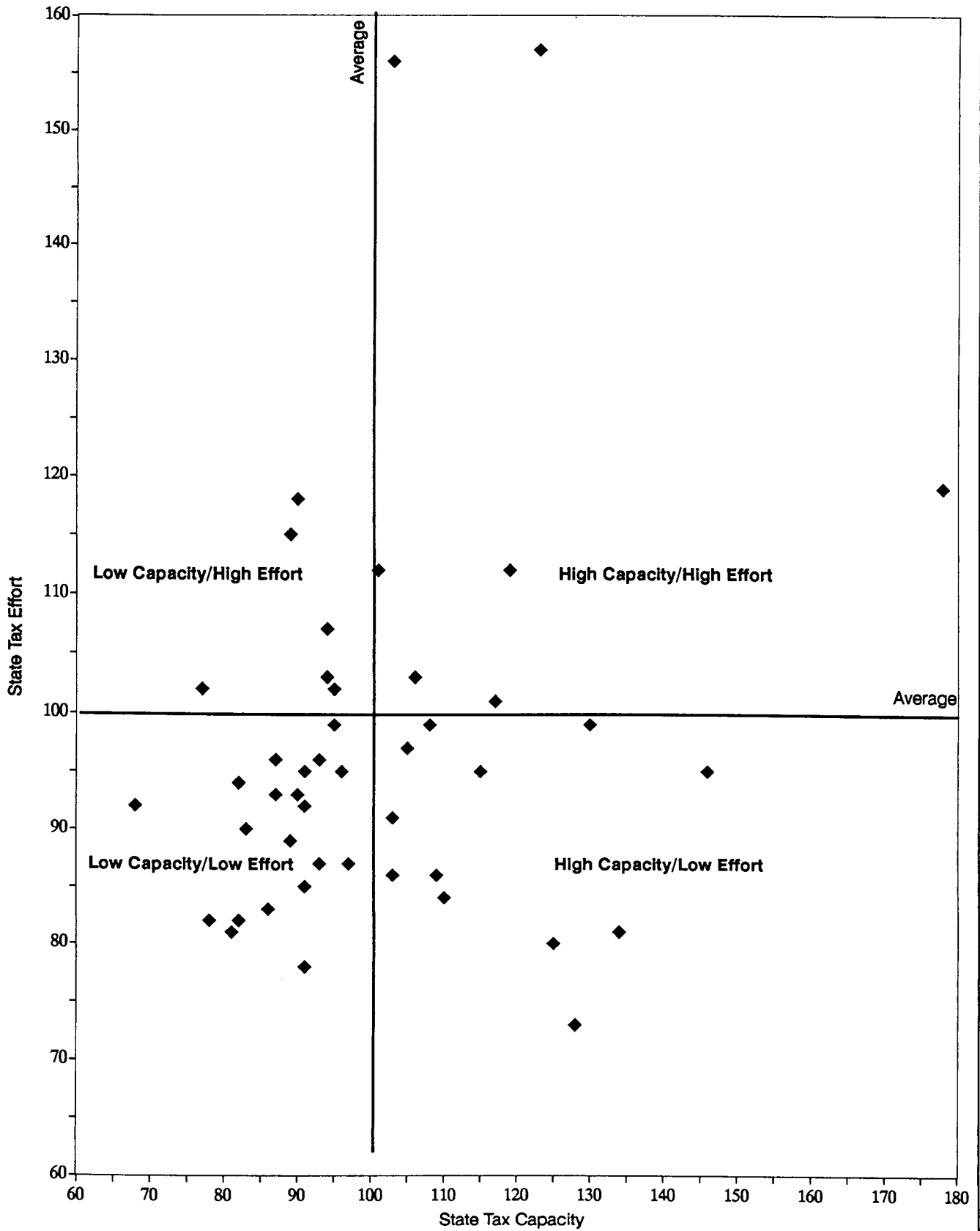
graph is divided into four quadrants: high capacity and low effort, high capacity and high effort, low capacity and low effort, and low capacity and high effort. While most states are clustered very near the average capacity and effort, the largest number (20) have both low capacity and low effort. In contrast, only six states have low capacity and high effort. Seven states have high capacity and high effort, and 12 have high capacity and low effort. The five states with either average capacities or efforts are excluded from these totals.

The graph clearly shows that, while most states are clustered closely in the quadrant for low capacity and effort, a few outliers have high capacity and high effort. In particular, New York and the District of Columbia are notable for their extremely high tax efforts.

RRS

The representative revenue system adds three nontax revenue sources to the representative tax system, thereby producing a broader measure of capacity and effort than RTS. The most important addition is revenues from user charges and special assessments, which account for over 19 percent of the total RRS index in 1991. However, because user charges come from a wide variety of sources, it is

Graph 2
Quadrants of State Capacity and Effort



Source: ACIR based on data from KMPG Peat Marwick, Policy Economics Group.

Table 5
Comparison of RRS Capacity and Effort to RTS Capacity and Effort, 1991

	RRS Capacity	RTS Capacity	Difference	RRS Effort	RTS Effort	Difference
Alabama	82	81	1	92	81	11
Alaska	240	178	62	119	119	0
Arizona	92	94	-2	100	103	-3
Arkansas	78	78	0	85	82	3
California	113	115	-2	99	95	4
Colorado	107	109	-2	91	86	5
Connecticut	130	130	0	90	99	-9
Delaware	120	125	-5	90	80	10
District of Columbia	124	123	1	141	157	-16
Florida	103	103	0	91	86	5
Georgia	91	91	0	100	95	5
Hawaii	137	146	-9	99	95	4
Idaho	82	82	0	98	94	4
Illinois	103	102	1	93	100	-7
Indiana	89	90	-1	98	93	5
Iowa	92	93	-1	106	100	6
Kansas	92	93	-1	101	100	1
Kentucky	82	83	-1	99	100	-1
Louisiana	89	89	0	96	89	7
Maine	94	95	-1	97	102	-5
Maryland	108	106	2	97	103	-6
Massachusetts	119	117	2	96	101	-5
Michigan	95	94	1	107	107	0
Minnesota	99	101	-2	117	112	5
Mississippi	69	68	1	103	92	11
Missouri	90	91	-1	84	85	-1
Montana	89	91	-2	81	78	3
Nebraska	94	95	-1	103	99	4
Nevada	123	128	-5	79	73	6
New Hampshire	111	110	1	81	84	-3
New Jersey	122	119	3	103	112	-9
New Mexico	90	87	3	99	96	3
New York	105	103	2	144	156	-12
North Carolina	92	93	-1	89	87	2
North Dakota	90	91	-1	105	92	13
Ohio	93	93	0	96	96	0
Oklahoma	85	87	-2	98	93	5
Oregon	97	100	-3	100	97	3
Pennsylvania	97	96	1	89	95	-6
Rhode Island	91	89	2	102	115	-13
South Carolina	83	83	0	98	90	8
South Dakota	85	86	-1	84	83	1
Tennessee	84	82	2	87	82	5
Texas	96	97	-1	87	87	0
Utah	80	82	-2	99	94	5
Vermont	102	105	-3	98	97	1
Virginia	103	103	0	93	91	2
Washington	106	108	-2	103	99	4
West Virginia	76	77	-1	103	102	1
Wisconsin	90	90	0	116	118	-2
Wyoming	128	134	-6	90	81	9

difficult to describe a simple base for them. There also may be wide variations between states in the nature and use of these revenues. Nevertheless, because nontax revenues constitute a substantial source of revenues for state and local governments, it is important to review the effects of their addition to RTS.

In general, the addition of the three revenue bases in RRS does not significantly change the capacity indexes, except for Alaska and Hawaii (see Table 5). In a few states, however, there are significant shifts in the effort index. Eight states show more than a five-point gain in effort on the RRS index, while eight states have more than a five-point decline in effort. These shifts illustrate a difference in emphasis on the use of taxes compared to user charges. Four of the states (Alabama, Louisiana, Mississippi, and South Carolina) that make heavy use of user charges are southeastern states. The other four (Delaware, North Dakota, Nevada, and Wyoming) do not exhibit a clear geographical pattern. Seven of the eight states that emphasize taxes much more than user charges are in the Northeast (Illinois is the exception).

Three states (Maine, Maryland, and Massachusetts) have an above average effort measured on an RTS basis, but because of less intensive use of nontax revenues, their RRS effort is below average. Four states (Mississippi, Nebraska, North Dakota, and Washington) are moved from below average effort on an RTS basis to above average on an RRS basis.

COMPARISONS WITH OTHER FISCAL CAPACITY MEASURES

RTS and RRS were developed to address the shortcomings of per capita personal income (PCI) as a measure of state fiscal capacity. These shortcomings are discussed briefly in Chapter 1. In addition to RTS, RRS, and PCI, Gross State Product (GSP) and Total Taxable Resources (TTR)

are sometimes used to analyze state fiscal capacity. The 1991 indexes of PCI, TTR, RTS, and RRS are compared in Table 6 (page 20).

Gross State Product is calculated by the Bureau of Economic Analysis in the Department of Commerce. This measure represents the total value of goods and services produced by land, labor, and capital in a state over a given period of time. The primary components of GSP are wages and salaries, proprietors' income, rental income, net interest paid, corporate profits, capital consumption, business transfers, and indirect business taxes. The latest year for which GSP estimates are available is 1989, and these estimates are included in Appendix Table C-14.

Total Taxable Resources is defined as the unduplicated sum of GSP and resident income, and is published by the U.S. Department of the Treasury. Its components include a capital consumption allowance, business transfers, indirect business taxes, earnings of nonresidents, earnings of residents, state and local government income, private capital income, and cash transfers. The TTR base is developed by combining components of GSP and PCI. The GSP data that are part of TTR are developed by the Treasury Department and are not the same as those developed by the Bureau of Economic Analysis and reported separately in the Appendix.

States generally do not vary significantly in their rankings among the various measures, except that energy-rich states and tourist-rich states tend to rank higher on RTS and RRS indexes than on PCI and TTR indexes. For example, both resource-rich Wyoming and tourist-rich Nevada rank relatively higher on fiscal capacity as measured by RTS and RRS than they do based on PCI or TTR. For most states, however, the four measures produce similar, if not identical, results. Appendix Table C-14 provides historical comparisons of these four measures, plus GSP, for selected years from 1982-1991.

Table 6
Indexes of 1991 State Fiscal Capacity, by Region
(100 = U.S. Average)

Region and State	Per Capita Personal Income (PCD)		Total Taxable Resources (TTR)		Representative Tax System (RTS)		Representative Revenue System (RRS)	
	Index	Rank	Index	Rank	Index	Rank	Index	Rank
New England								
Connecticut	136	1	134	3	130	4	130	3
Maine	91	31	92	30	95	24	94	25
Massachusetts	120	4	119	5	117	9	119	9
New Hampshire	114	7	111	7	110	11	111	11
Rhode Island	101	18	96	22	89	38	91	32
Vermont	94	24	97	20	105	15	102	19
Midatlantic								
Delaware	109	11	110	10	125	6	120	8
District of Columbia	126	3	224	1	123	7	124	5
Maryland	116	6	108	12	106	14	108	12
New Jersey	134	2	131	4	119	8	122	7
New York	118	5	119	6	103	17	105	15
Pennsylvania	101	17	97	19	96	23	97	22
Great Lakes								
Illinois	109	12	109	11	102	19	103	16
Indiana	90	32	91	34	90	37	89	38
Michigan	98	21	96	21	94	26	95	24
Ohio	93	27	94	26	93	29	93	27
Wisconsin	94	25	93	28	90	36	90	35
Plains								
Iowa	91	30	91	33	93	28	92	29
Kansas	96	22	96	23	93	30	92	30
Minnesota	100	19	102	16	101	20	99	20
Missouri	94	23	94	24	91	35	90	34
Nebraska	93	26	94	25	95	25	94	26
North Dakota	82	41	84	40	91	32	90	37
South Dakota	84	38	81	44	86	42	85	41
Southeast								
Alabama	81	42	81	42	81	48	82	47
Arkansas	77	47	77	49	78	49	78	49
Florida	99	20	92	31	103	18	103	18
Georgia	91	29	94	27	91	33	91	33
Kentucky	82	39	84	39	83	43	82	45
Louisiana	79	46	85	38	89	39	89	39
Mississippi	70	51	71	51	68	51	69	51
North Carolina	88	35	91	32	93	31	92	31
South Carolina	81	44	82	41	83	44	83	44
Tennessee	86	37	89	36	82	45	84	43
Virginia	105	13	106	13	103	16	103	17
West Virginia	75	50	75	50	77	50	76	50
Southwest								
Arizona	87	36	86	37	94	27	92	28
New Mexico	77	48	78	47	87	41	90	36
Oklahoma	81	43	81	43	87	40	85	42
Texas	90	33	93	29	97	22	96	23
Rocky Mountain								
Colorado	101	16	99	17	109	12	107	13
Idaho	80	45	79	46	82	47	82	46
Montana	82	40	81	45	91	34	89	40
Utah	77	49	77	48	82	46	80	48
Wyoming	89	34	103	15	134	3	128	4
Far West								
California	109	10	111	9	115	10	113	10
Nevada	104	14	105	14	128	5	123	6
Oregon	92	28	90	35	100	21	97	21
Washington	102	15	98	18	108	13	106	14
Alaska	110	9	139	2	178	1	240	1
Hawaii	111	8	111	8	146	2	137	2

State Graphs of Fiscal Capacity and Effort

This section contains graphs that show RTS measures on a state-by-state basis. The graphs show fiscal capacity and effort both over time and by selected revenue bases for 1991. The graphs enhance understanding of an individual state's fiscal position and its revenue system.

HOW TO READ THE GRAPHS

The top graph on each page shows a state's total RTS tax capacity and tax effort indexes for selected years 1975 to 1991. These graphs illustrate the trends in each state's capacity and effort (see Graph 3).

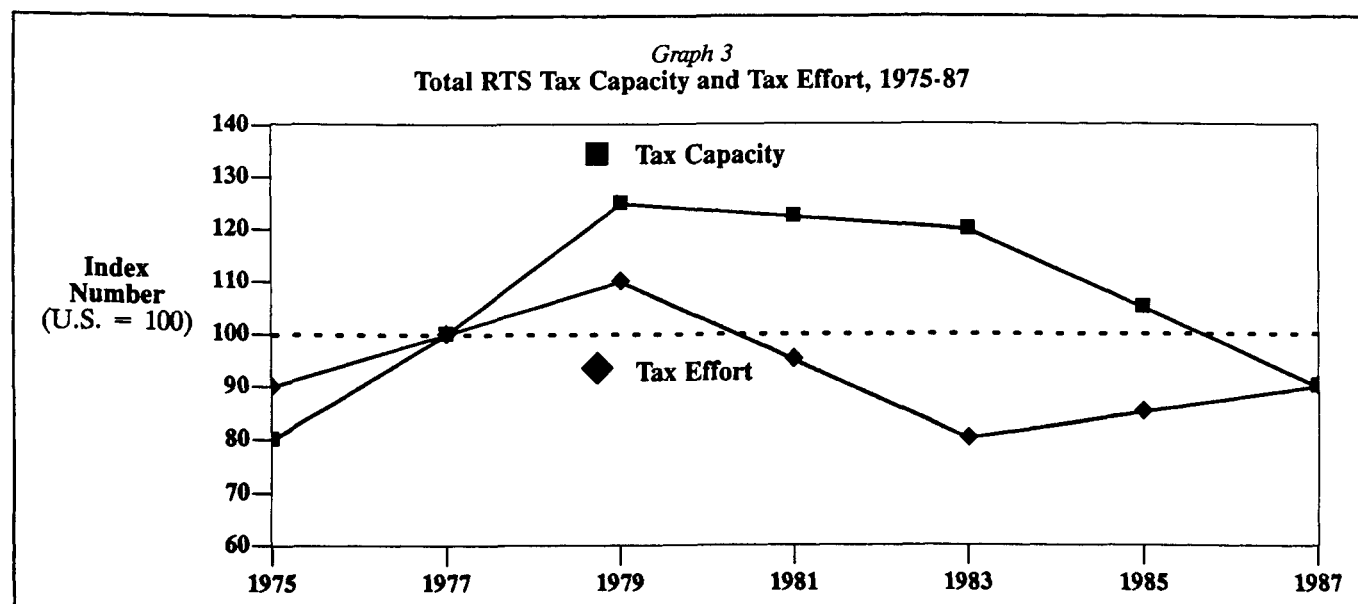
The capacity index measures the potential tax wealth of each state in relation to the national average of 100. In the illustrative graph below (no particular state), in 1975, the state's capacity index is 80 percent of the national average. This means that if

the state taxed all 27 tax bases at the national average tax rate for each base, it would receive only 80 percent of the revenue that would be received by the average state.

The tax effort index measures the extent to which a state utilizes its available tax bases. If the actual revenues from all taxes it levies exactly equaled the capacity calculated using the national average, its effort would be 100. In the graph below, in 1975, the state's effort is an index of 90. This means that the state is taxing 90 percent of its capacity.

By 1979, the state's capacity is 125 percent of the national average and its effort index is 110. Therefore, the state's tax capacity is 25 percent above the national average, and it is taxing 10 percent above that capacity.

Finally, in 1983, tax capacity is at 120, but effort is at 80. This means that although its capacity is 20



percent above the national average, the state is only taxing 80 percent of that capacity.

The top graph for each state shows tax capacity and effort over time, and the bottom graph compares capacity and revenue utilization for seven selected revenue sources. Estimates of 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 and Gross Receipts Taxes (General Sales)
- Total Selective Sales Taxes (Selective Sales)
- Personal Income Taxes (Personal Income)
- Corporation Net Income and Net Worth Taxes (Corporation Income)
- Total Property Taxes (Property)
- Total Severance Taxes (Severance)
- All Other Taxes

Several of the 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. The

last category includes the RTS tax base of "All Other Taxes," plus total license taxes and estate and gift taxes.

The bottom graph 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 third bar illustrates the national capacity and is identical on each state's graph.

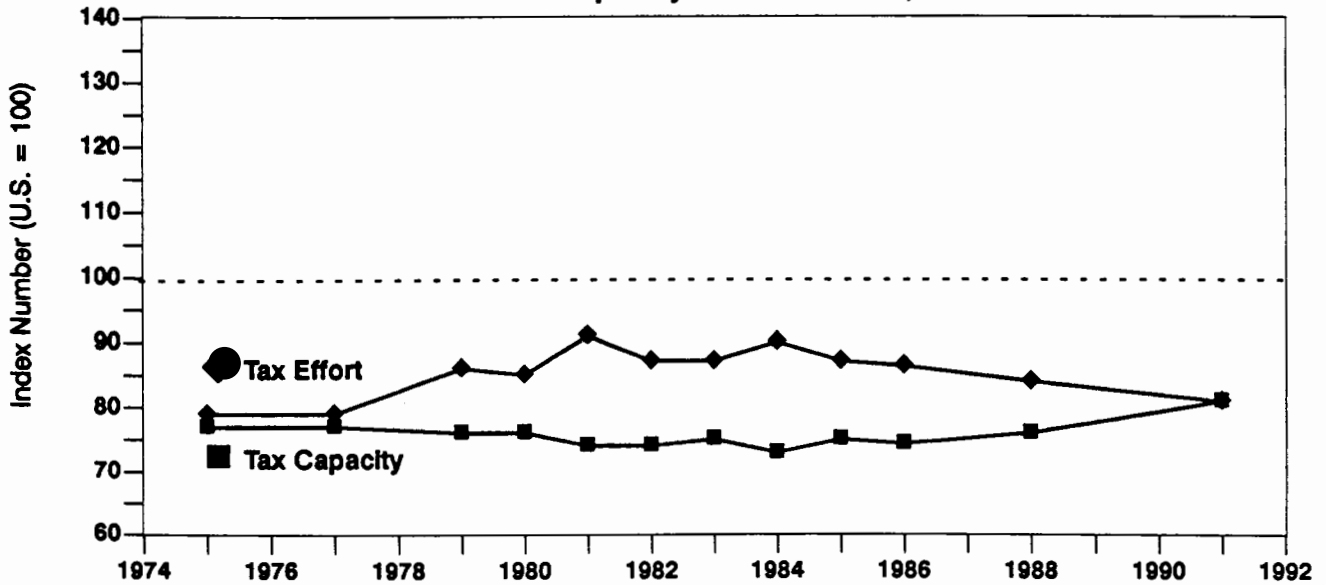
The lower graphs also can be interpreted to show how a state's mix of revenue source compares with that of other states. For example, if a state's revenue exceeds its capacity for the general sales tax and income tax but falls below its capacity for property taxation, then that state has a tax mix that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

Alabama

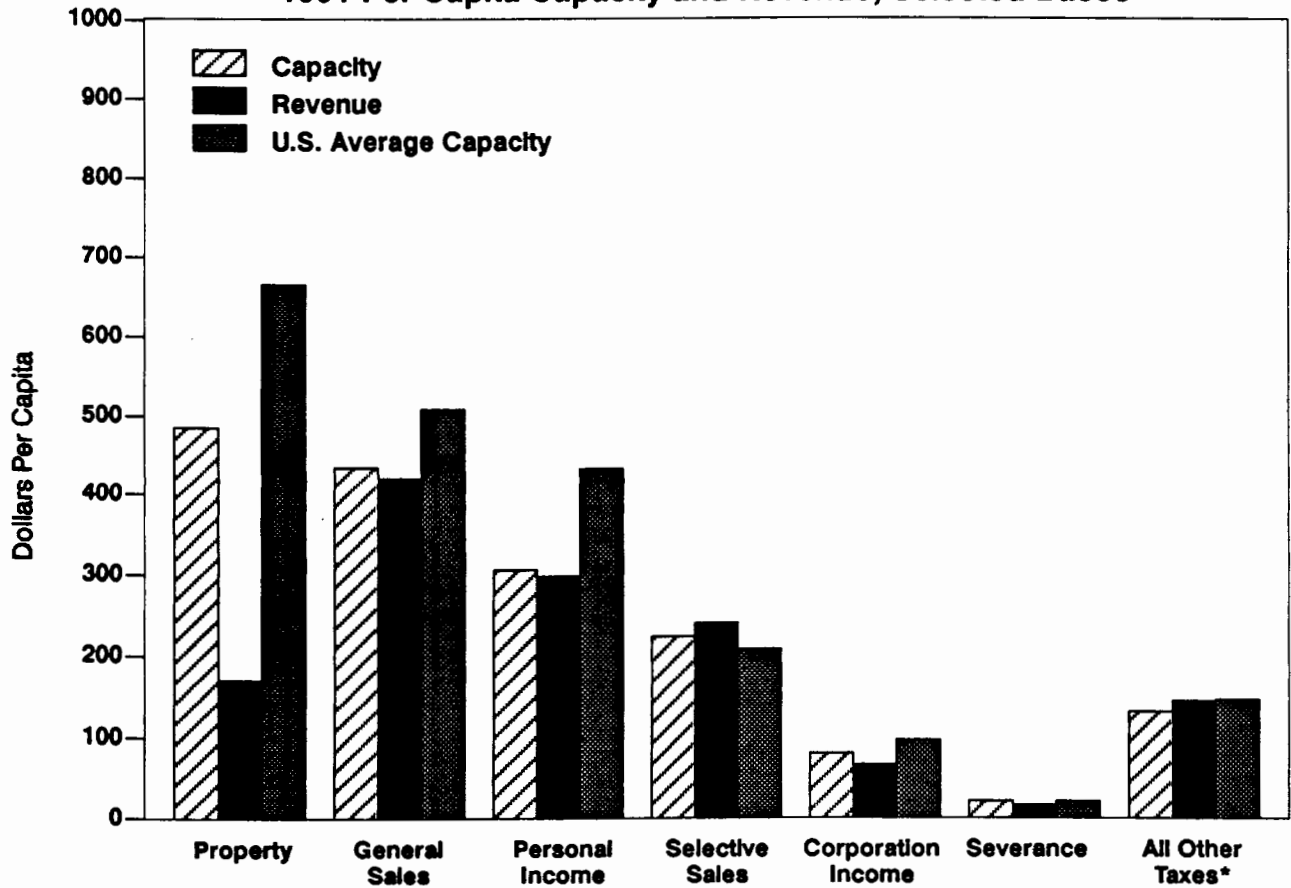
1991 RTS Tax Capacity = 81

1991 RTS Tax Effort = 81

Total RTS Tax Capacity and Tax Effort, 1975-1991



1991 Per Capita Capacity and Revenue, Selected Bases



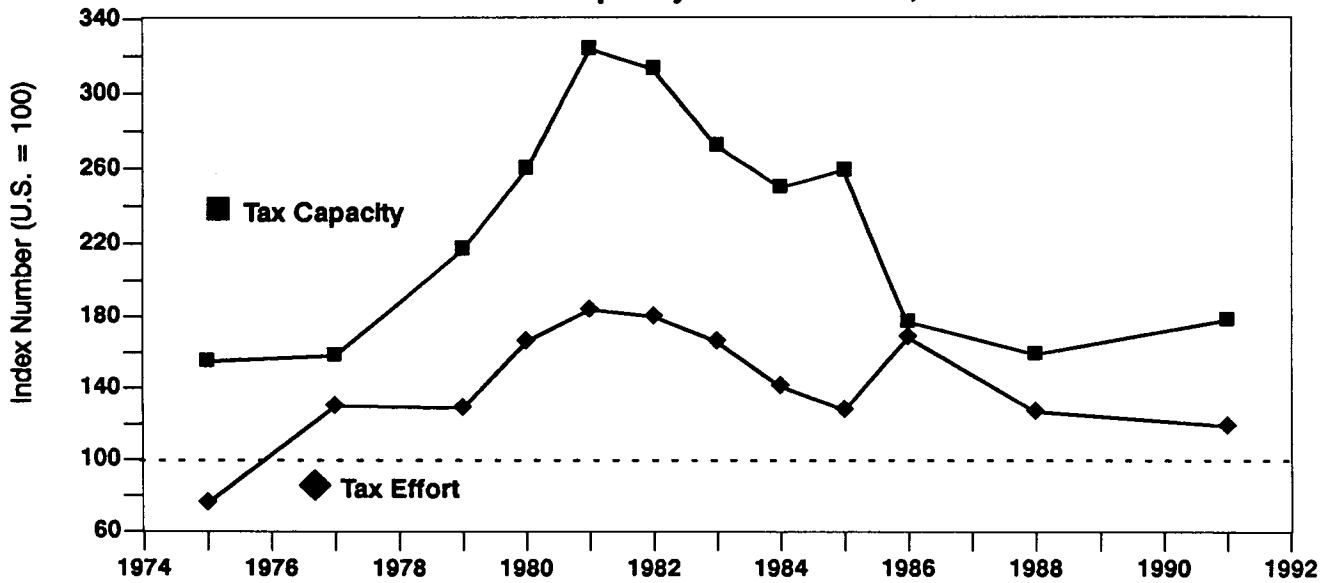
*Tax base is sum of all other taxes, total license taxes, and estate and gift taxes.

Alaska

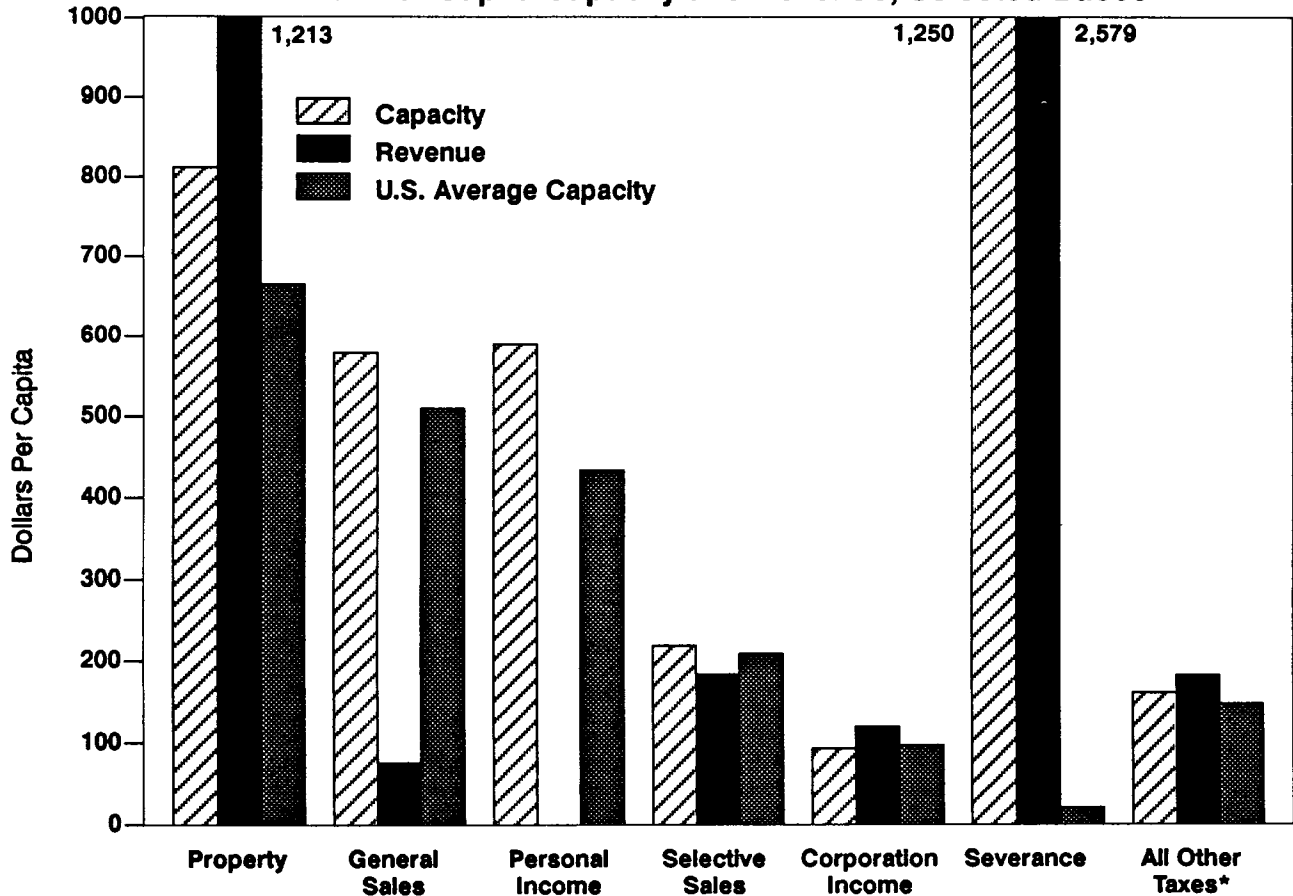
1991 RTS Tax Capacity = 178

1991 RTS Tax Effort = 119

Total RTS Tax Capacity and Tax Effort, 1975-1991



1991 Per Capita Capacity and Revenue, Selected Bases



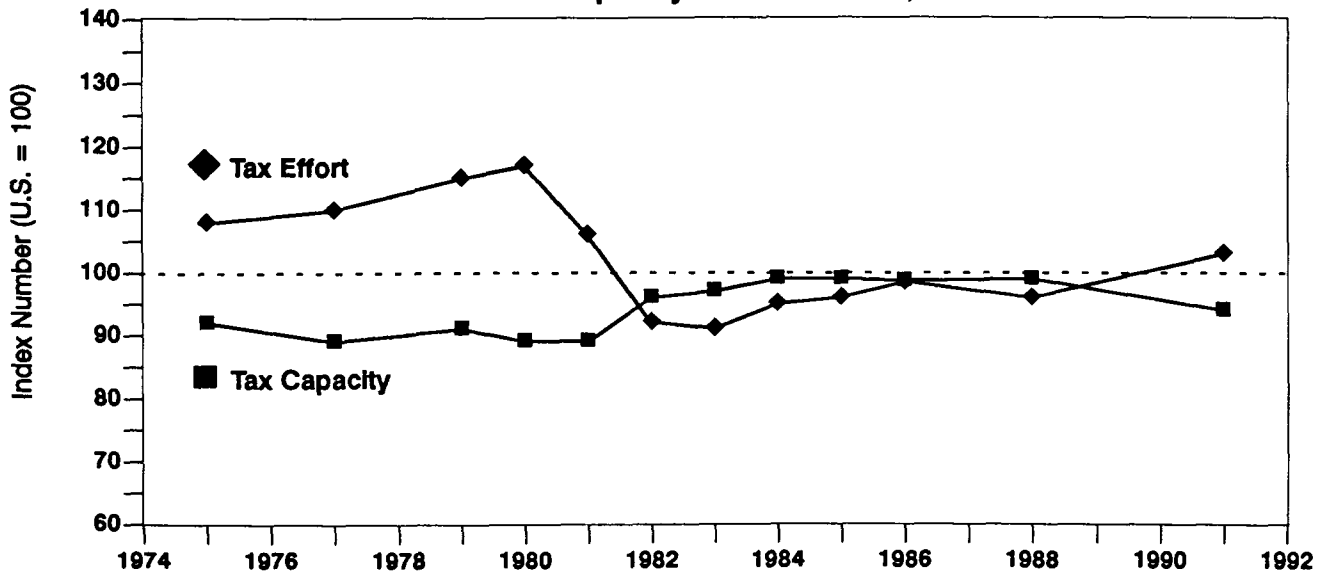
*Tax base is sum of all other taxes, total license taxes, and estate and gift taxes.

Arizona

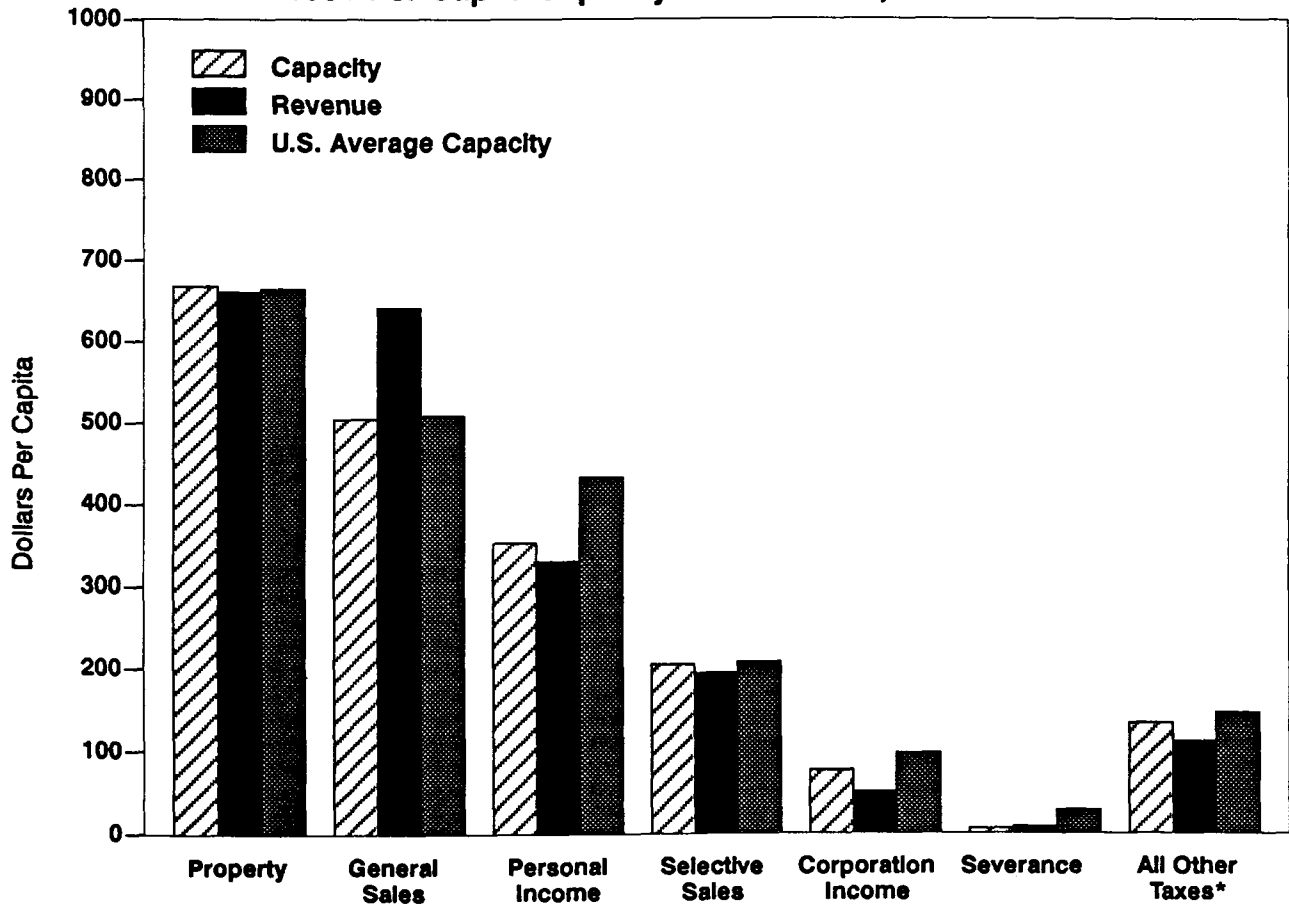
1991 RTS Tax Capacity = 94

1991 RTS Tax Effort = 103

Total RTS Tax Capacity and Tax Effort, 1975-1991



1991 Per Capita Capacity and Revenue, Selected Bases



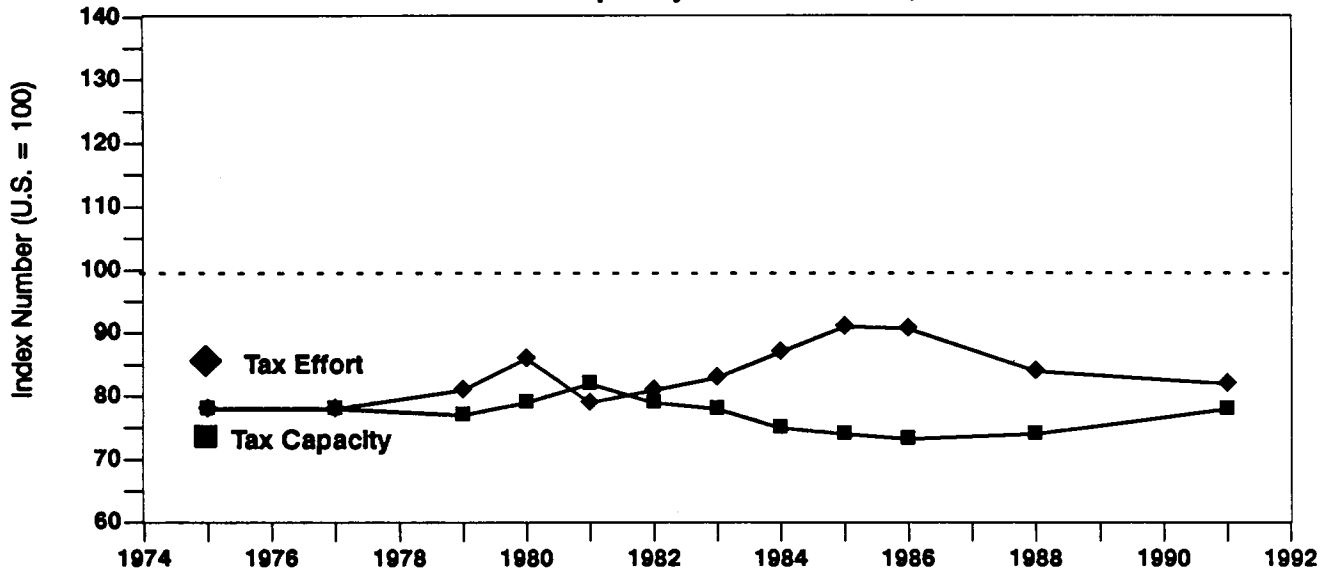
* Tax base is sum of all other taxes, total license taxes, and estate and gift taxes.

Arkansas

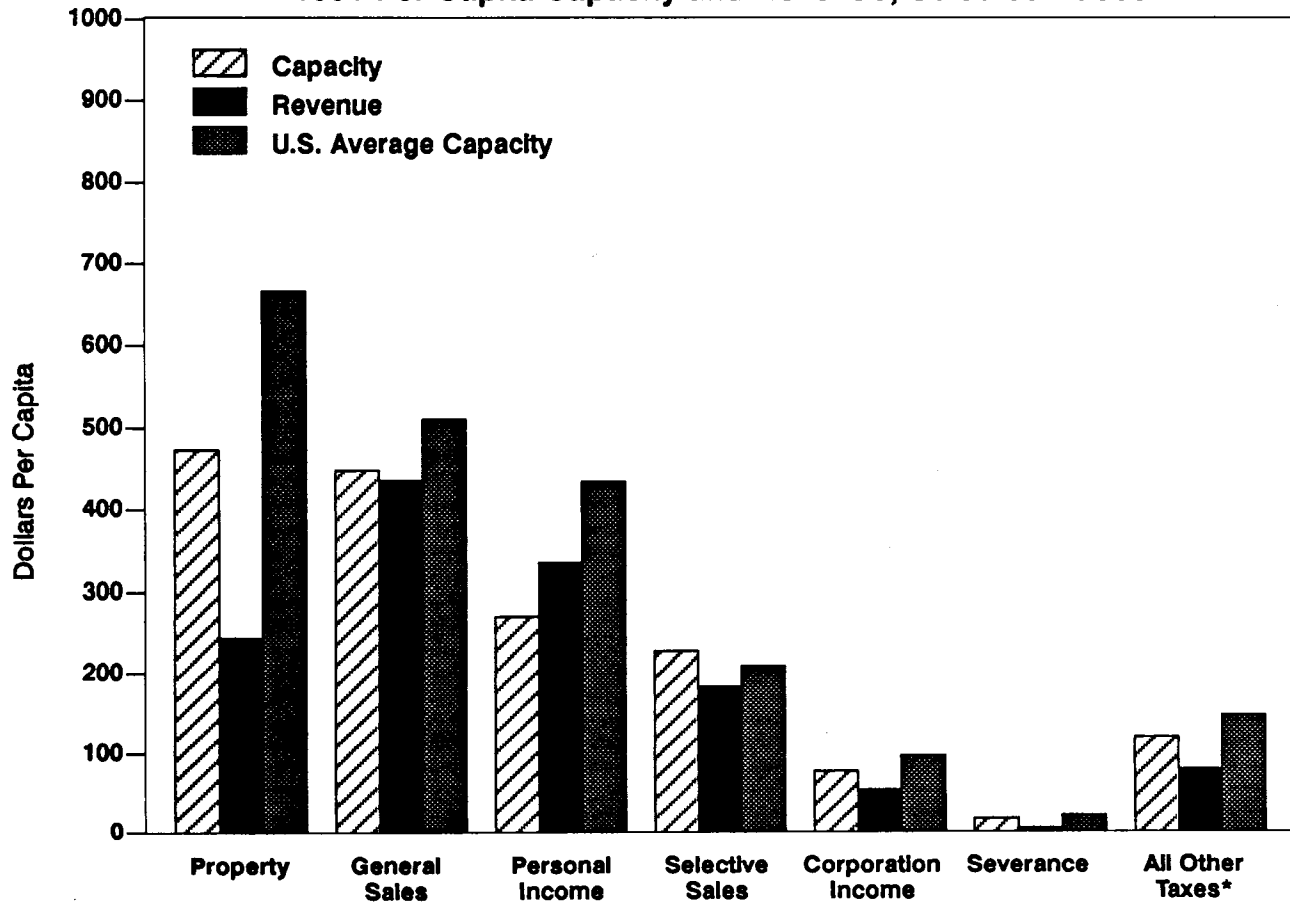
1991 RTS Tax Capacity = 78

1991 RTS Tax Effort = 82

Total RTS Tax Capacity and Tax Effort, 1975-1991



1991 Per Capita Capacity and Revenue, Selected Bases



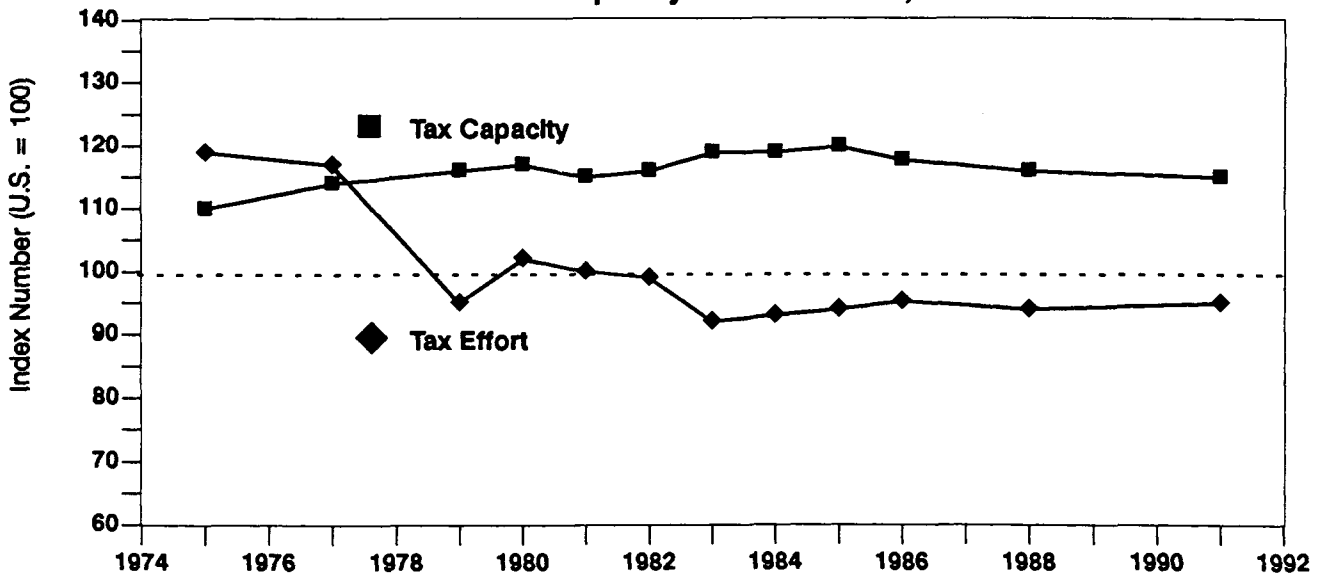
* Tax base is sum of all other taxes, total license taxes, and estate and gift taxes.

California

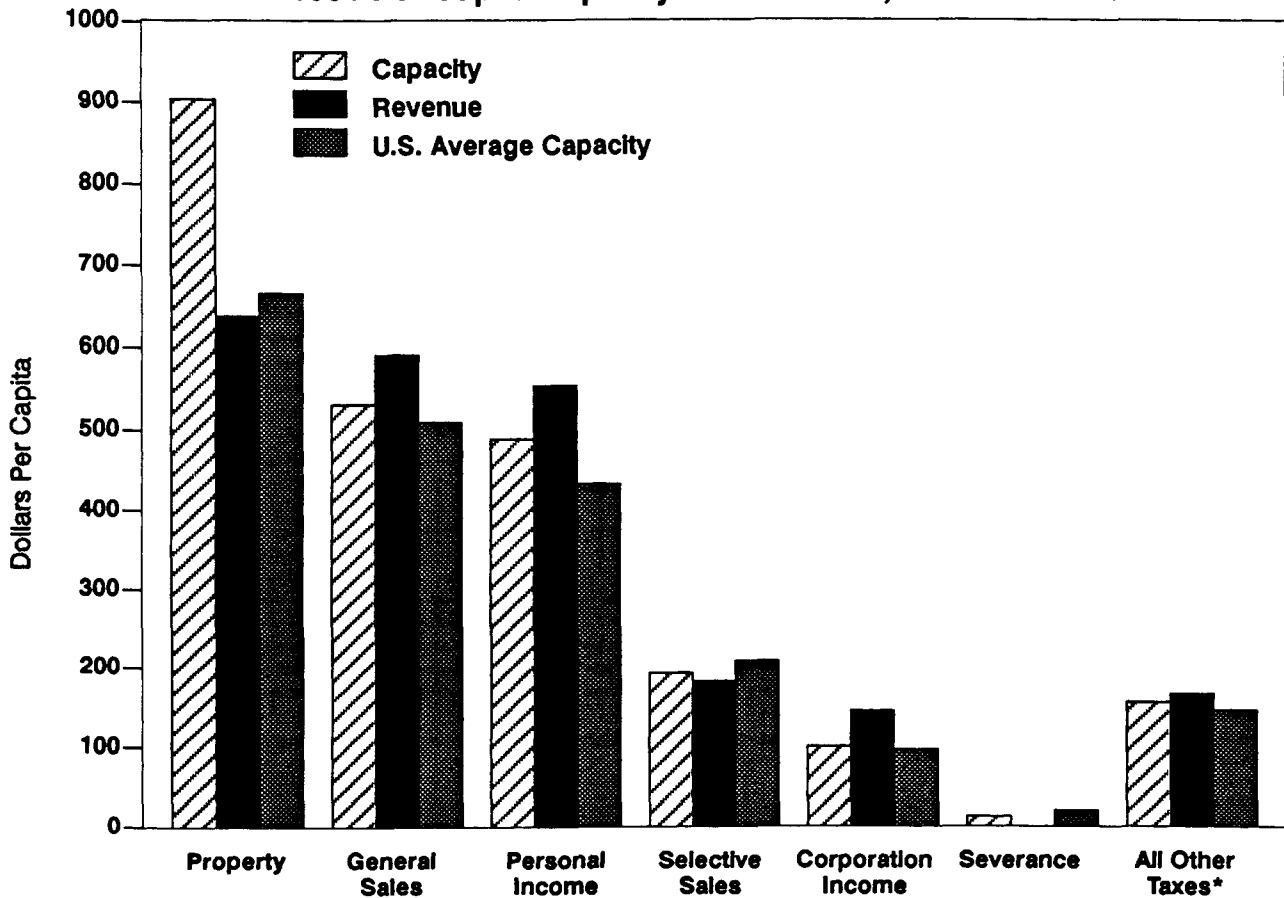
1991 RTS Tax Capacity = 115

1991 RTS Tax Effort = 95

Total RTS Tax Capacity and Tax Effort, 1975-1991



1991 Per Capita Capacity and Revenue, Selected Bases



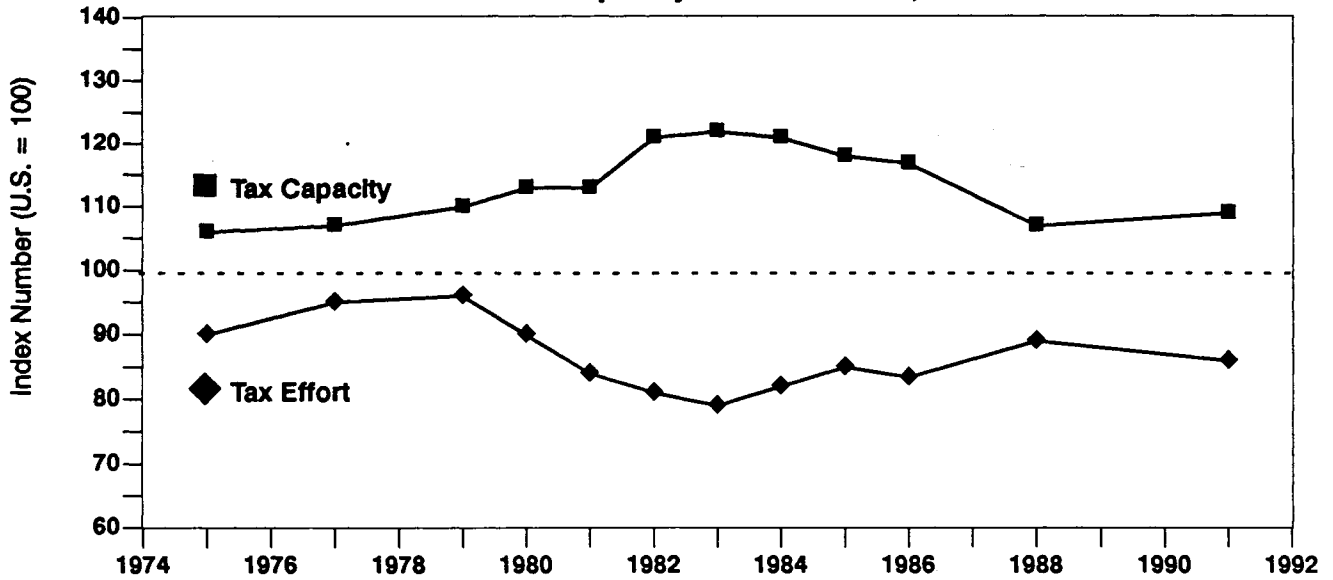
* Tax base is sum of all other taxes, total license taxes, and estate and gift taxes.

Colorado

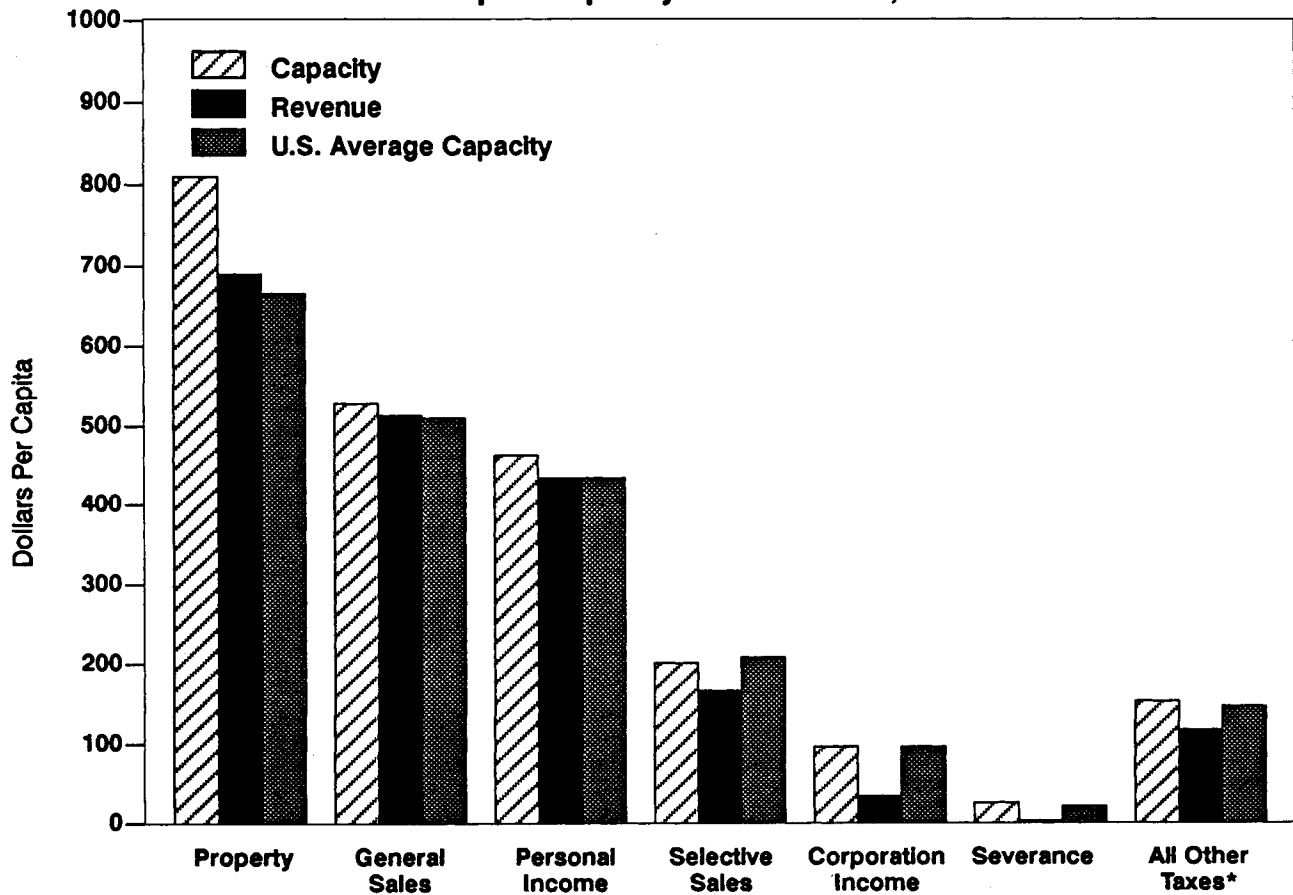
1991 RTS Tax Capacity = 109

1991 RTS Tax Effort = 86

Total RTS Tax Capacity and Tax Effort, 1975-1991



1991 Per Capita Capacity and Revenue, Selected Bases



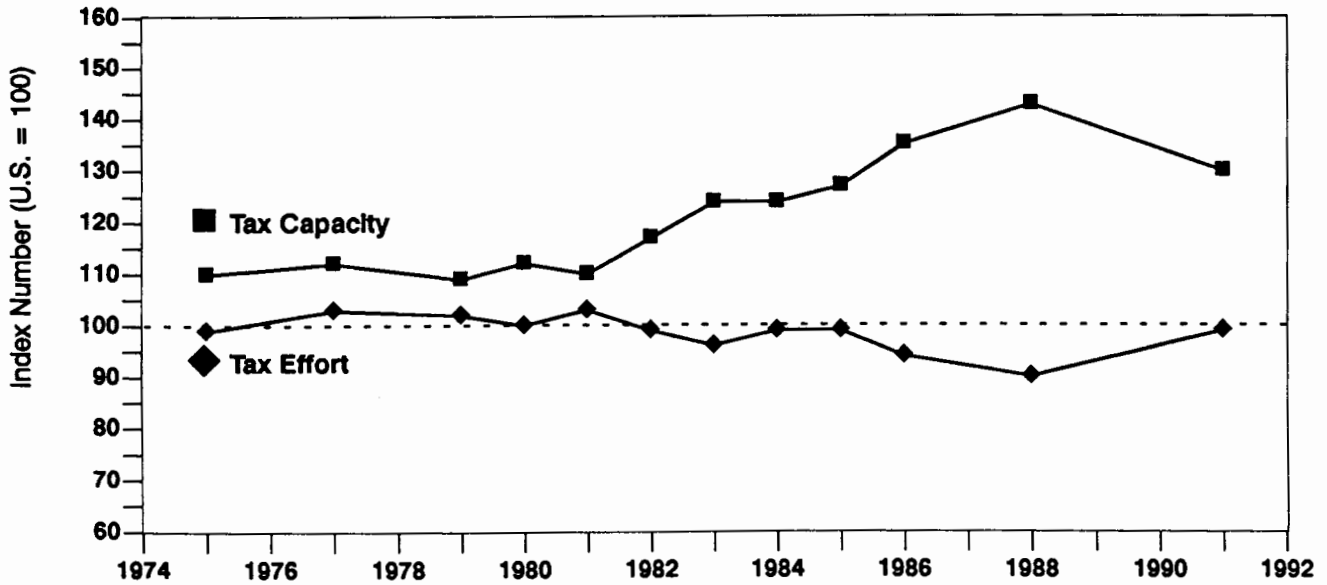
* Tax base is sum of all other taxes, total license taxes, and estate and gift taxes.

Connecticut

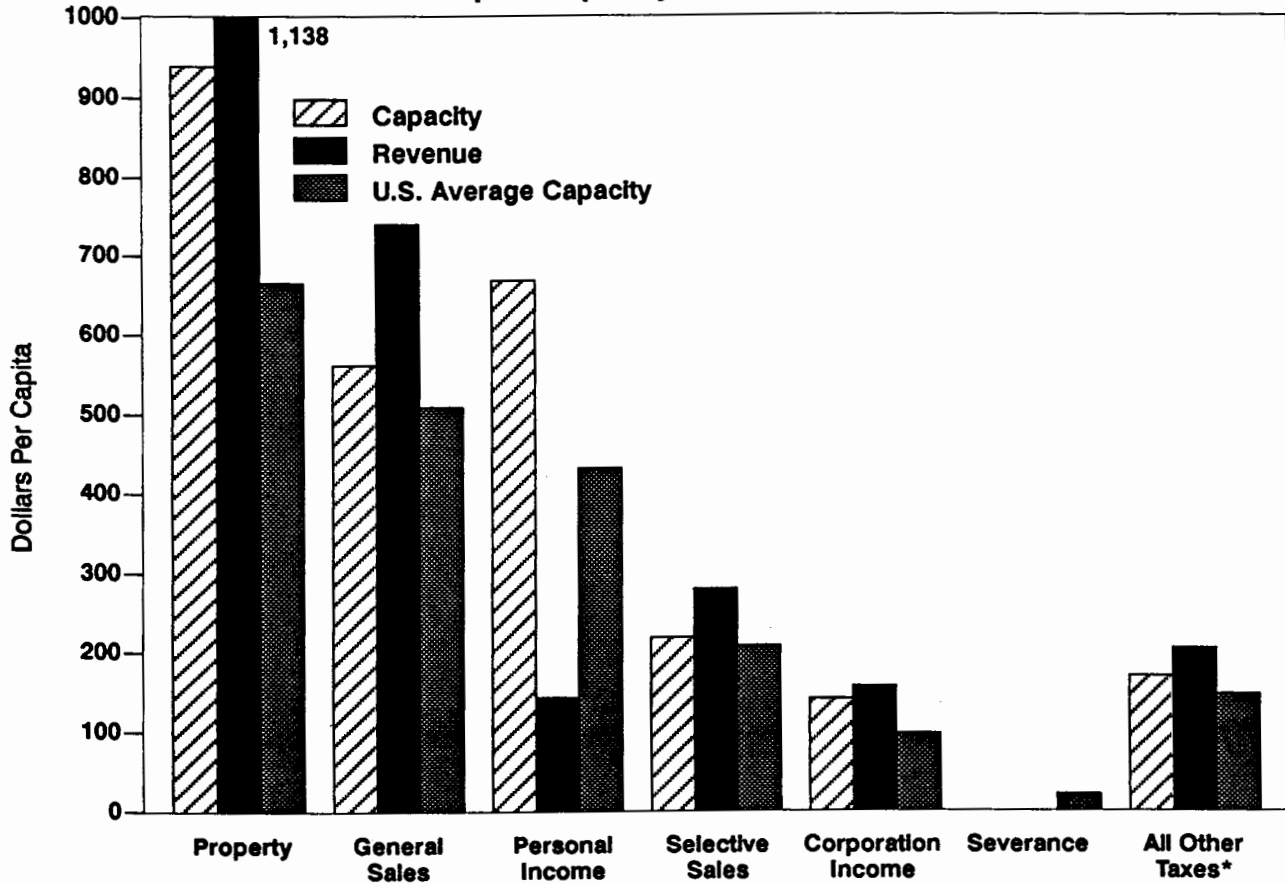
1991 RTS Tax Capacity = 130

1991 RTS Tax Effort = 99

Total RTS Tax Capacity and Tax Effort, 1975-1991



1991 Per Capita Capacity and Revenue, Selected Bases



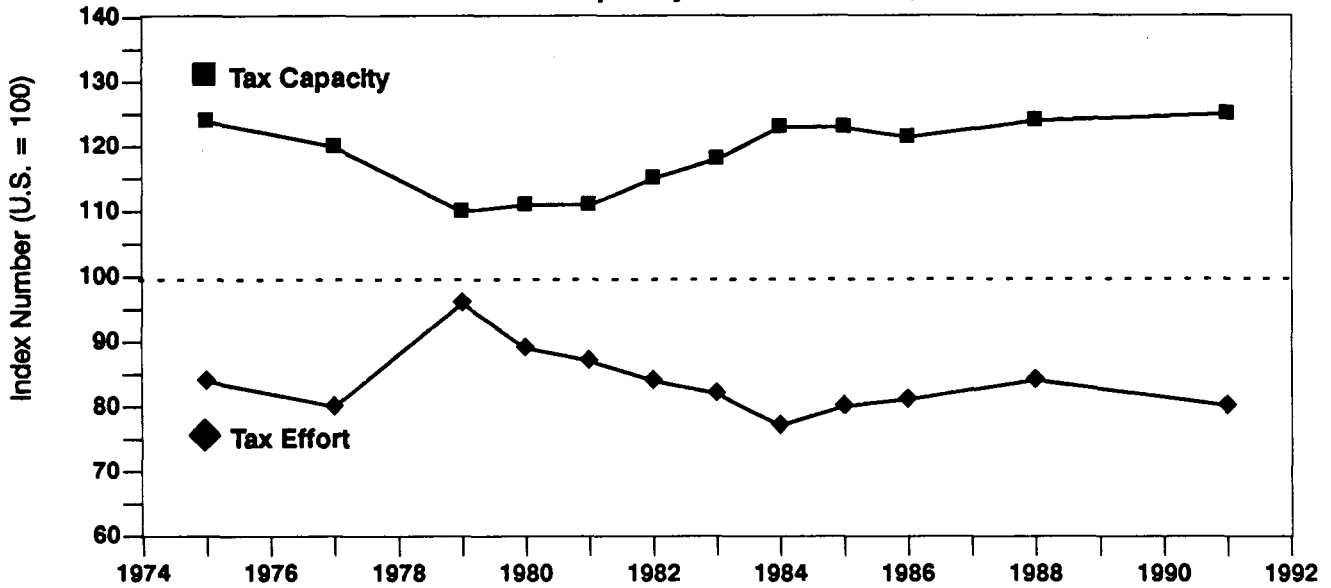
* Tax base is sum of all other taxes, total license taxes, and estate and gift taxes.

Delaware

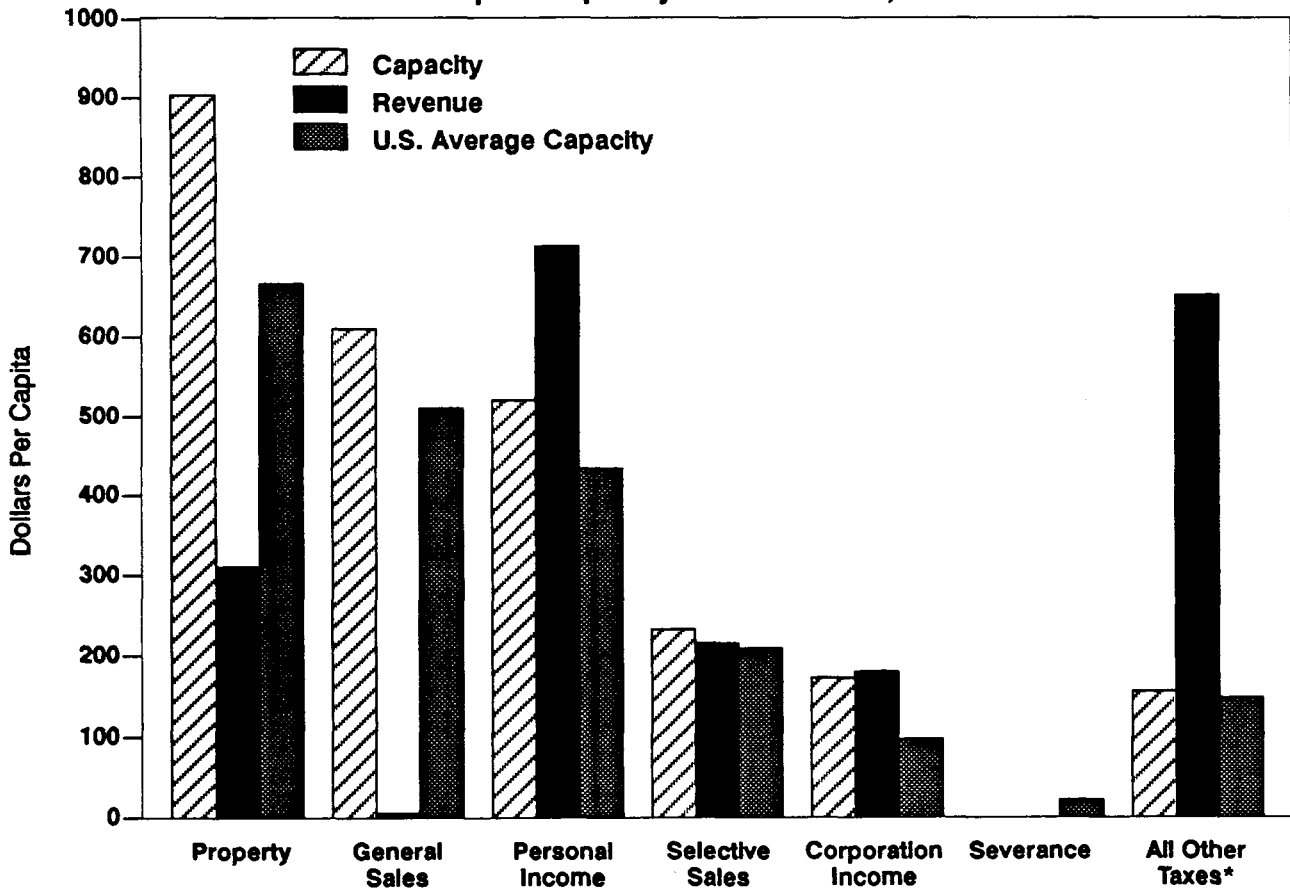
1991 RTS Tax Capacity = 125

1991 RTS Tax Effort = 80

Total RTS Tax Capacity and Tax Effort, 1975-1991



1991 Per Capita Capacity and Revenue, Selected Bases



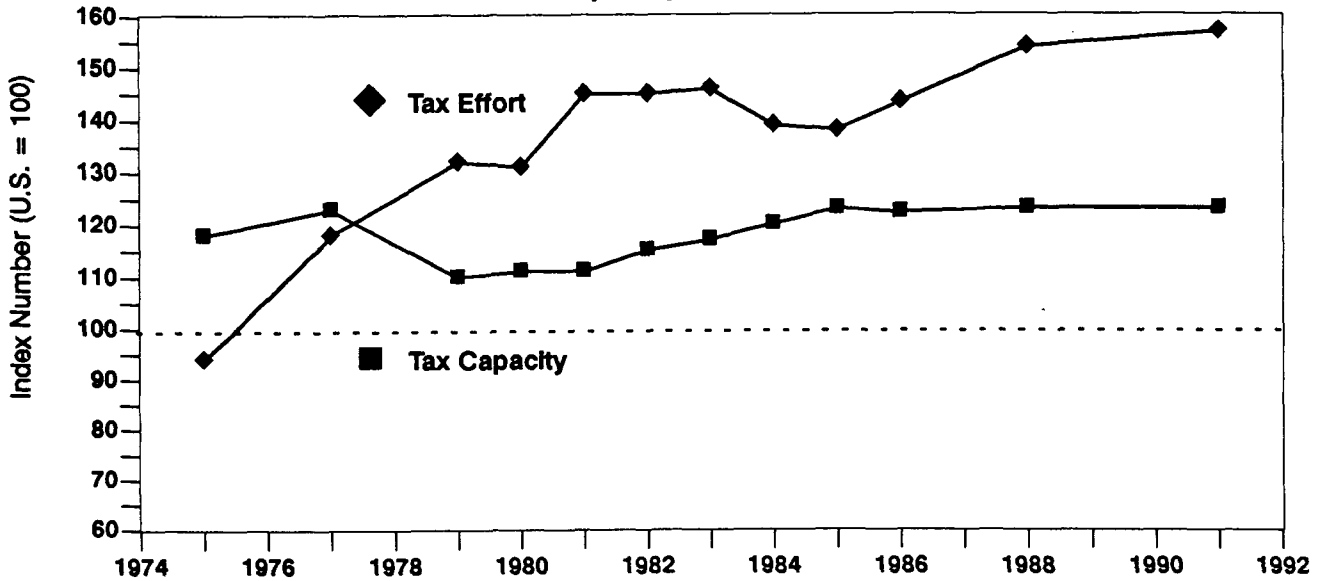
*Tax base is sum of all other taxes, total license taxes, and estate and gift taxes.

District of Columbia

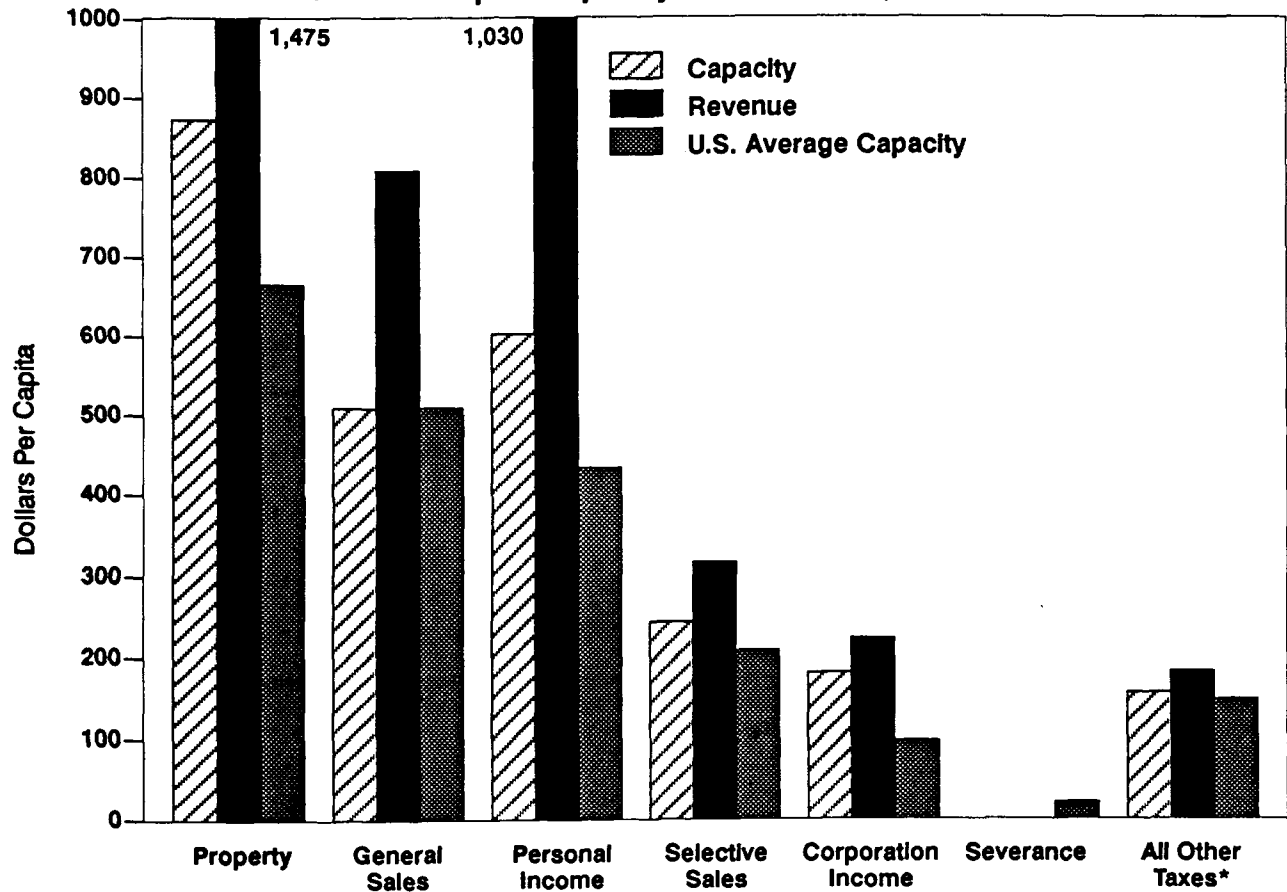
1991 RTS Tax Capacity = 123

1991 RTS Tax Effort = 157

Total RTS Tax Capacity and Tax Effort, 1975-1991



1991 Per Capita Capacity and Revenue, Selected Bases



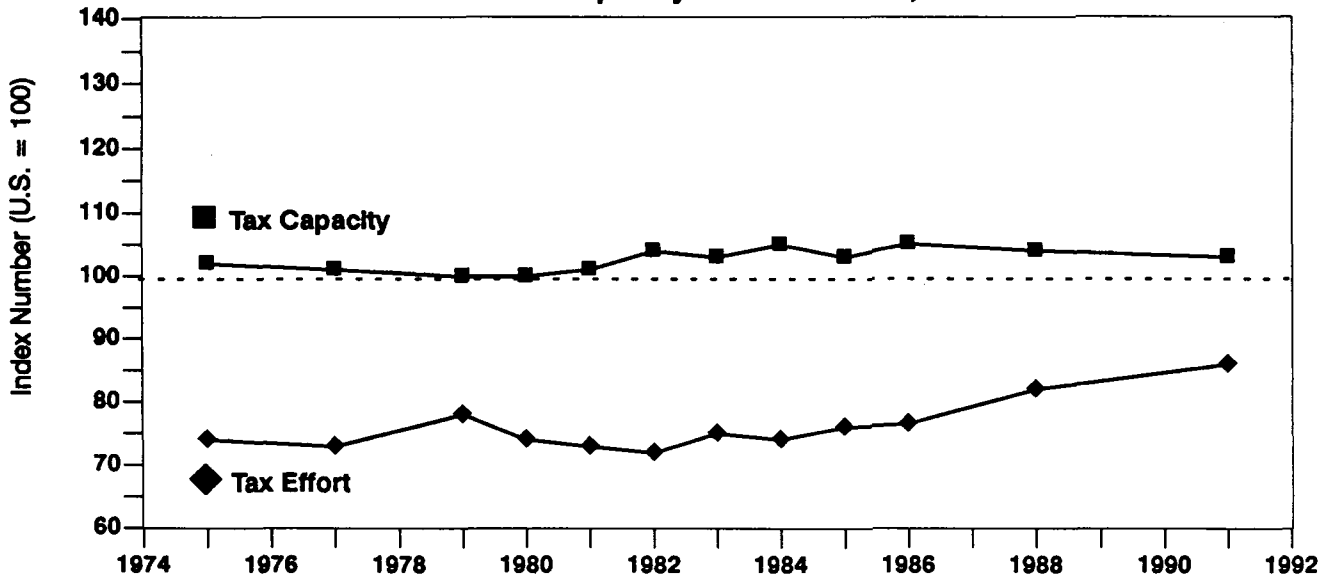
* Tax base is sum of all other taxes, total license taxes, and estate and gift taxes.

Florida

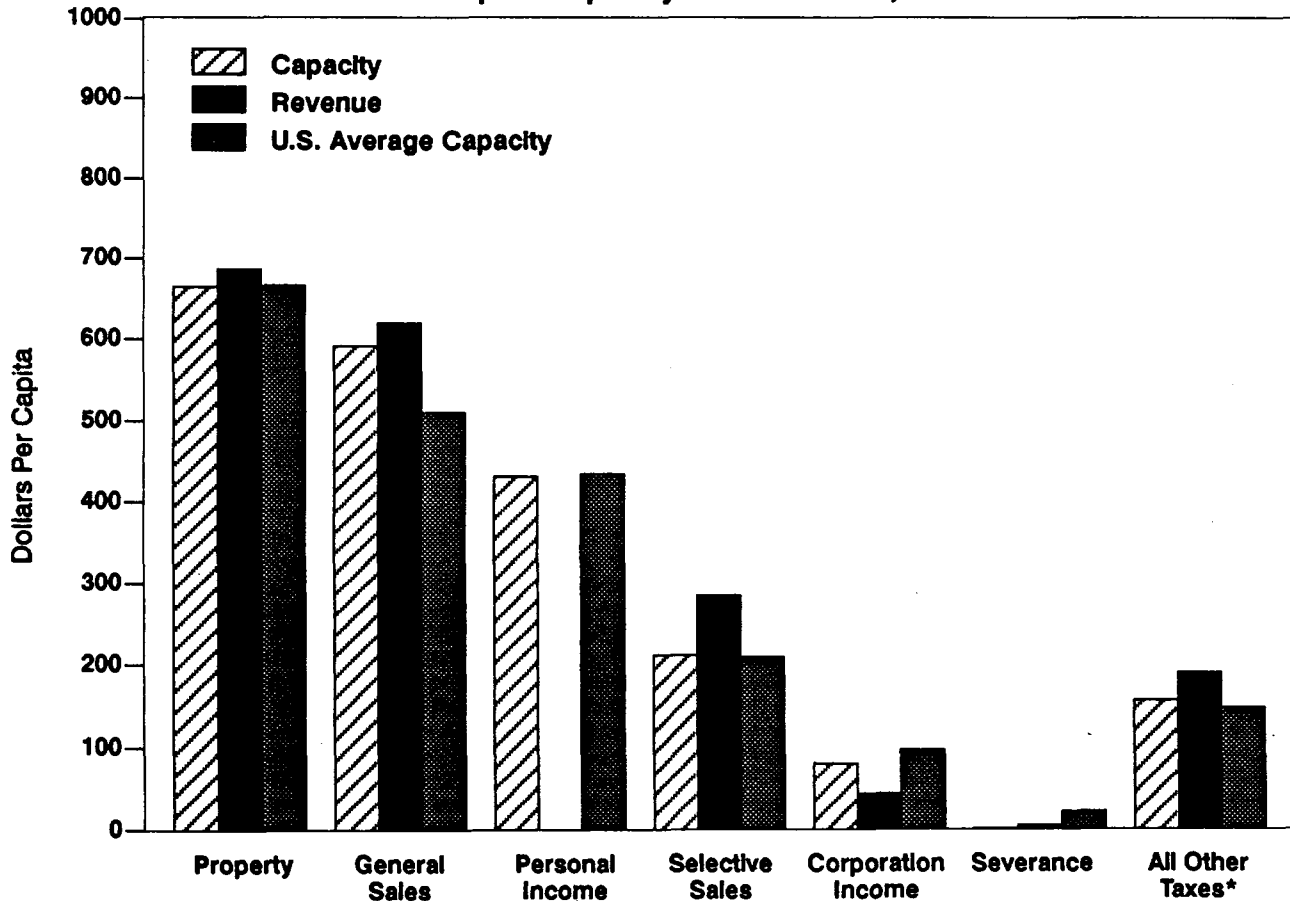
1991 RTS Tax Capacity = 103

1991 RTS Tax Effort = 86

Total RTS Tax Capacity and Tax Effort, 1975-1991



1991 Per Capita Capacity and Revenue, Selected Bases



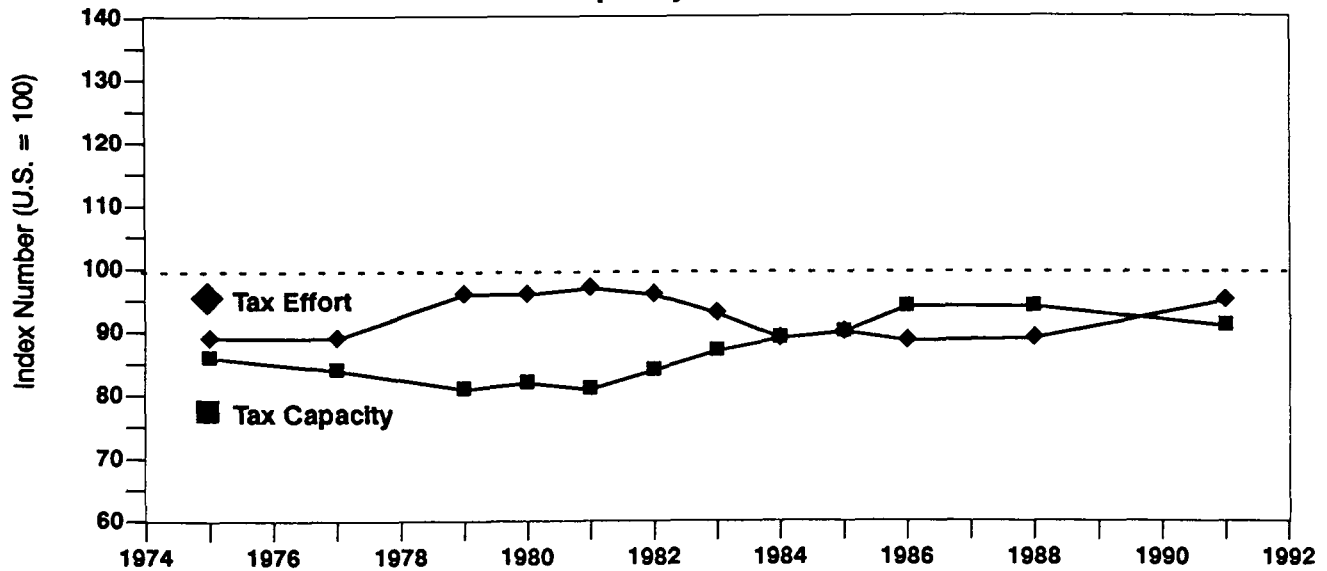
* Tax base is sum of all other taxes, total license taxes, and estate and gift taxes.

Georgia

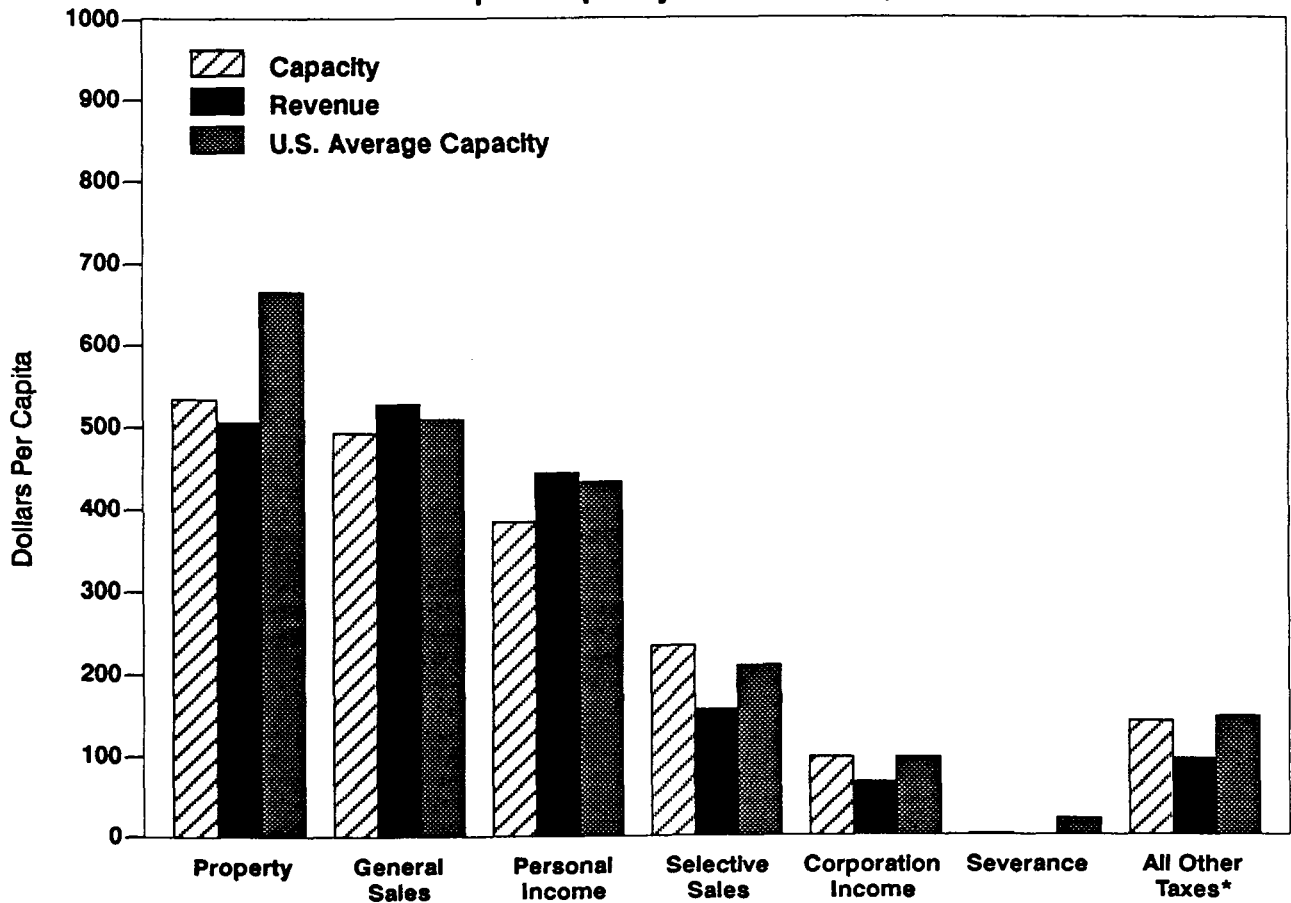
1991 RTS Tax Capacity = 91

1991 RTS Tax Effort = 95

Total RTS Tax Capacity and Tax Effort, 1975-1991



1991 Per Capita Capacity and Revenue, Selected Bases



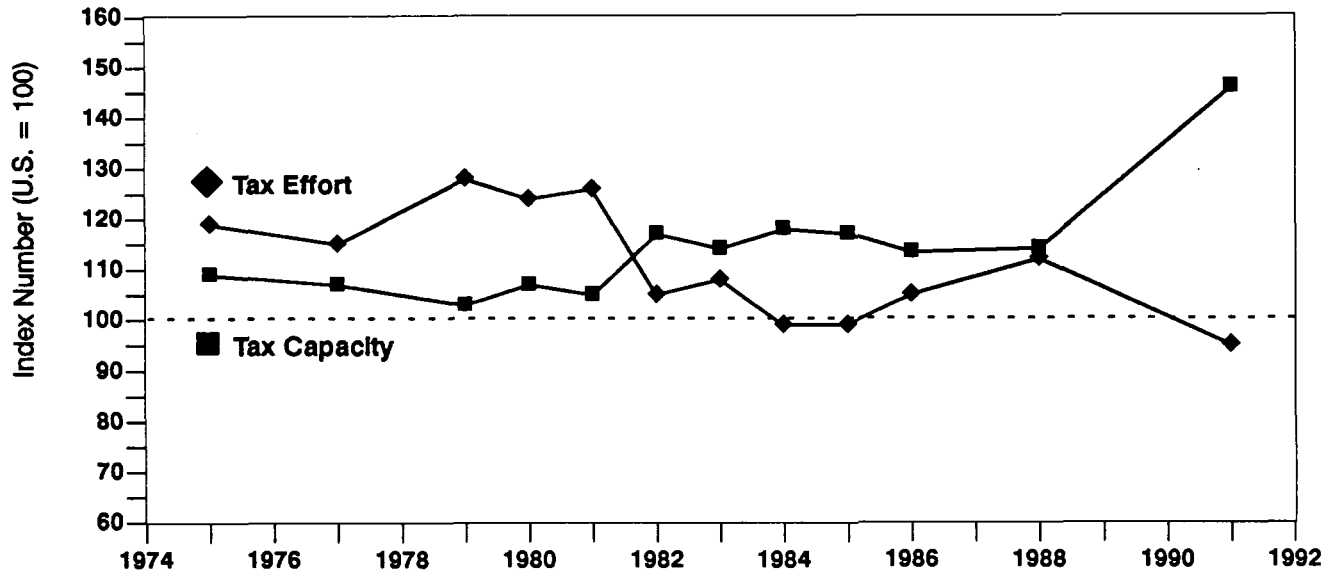
*Tax base is sum of all other taxes, total license taxes, and estate and gift taxes.

Hawaii

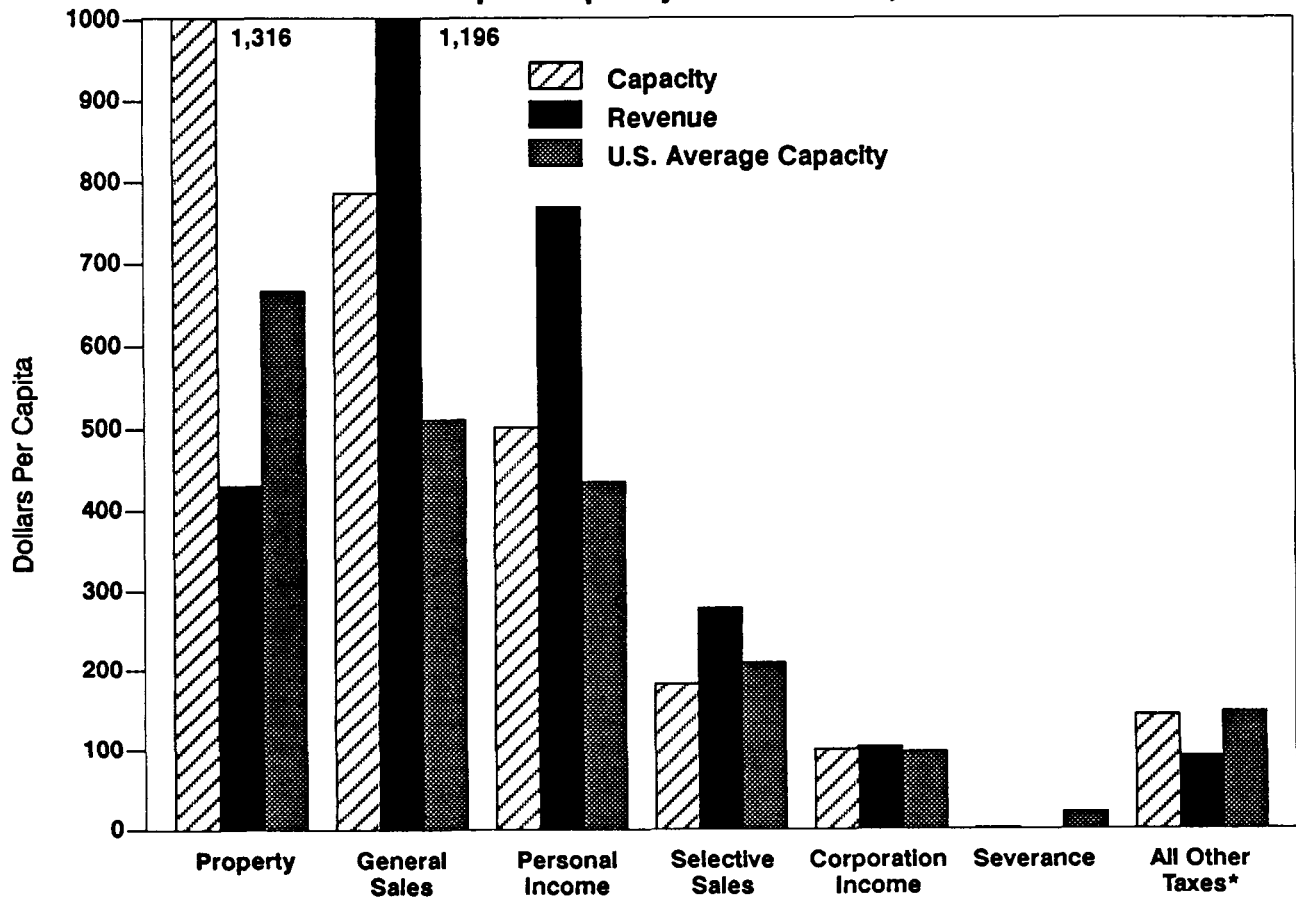
1991 RTS Tax Capacity = 146

1991 RTS Tax Effort = 95

Total RTS Tax Capacity and Tax Effort, 1975-1991



1991 Per Capita Capacity and Revenue, Selected Bases



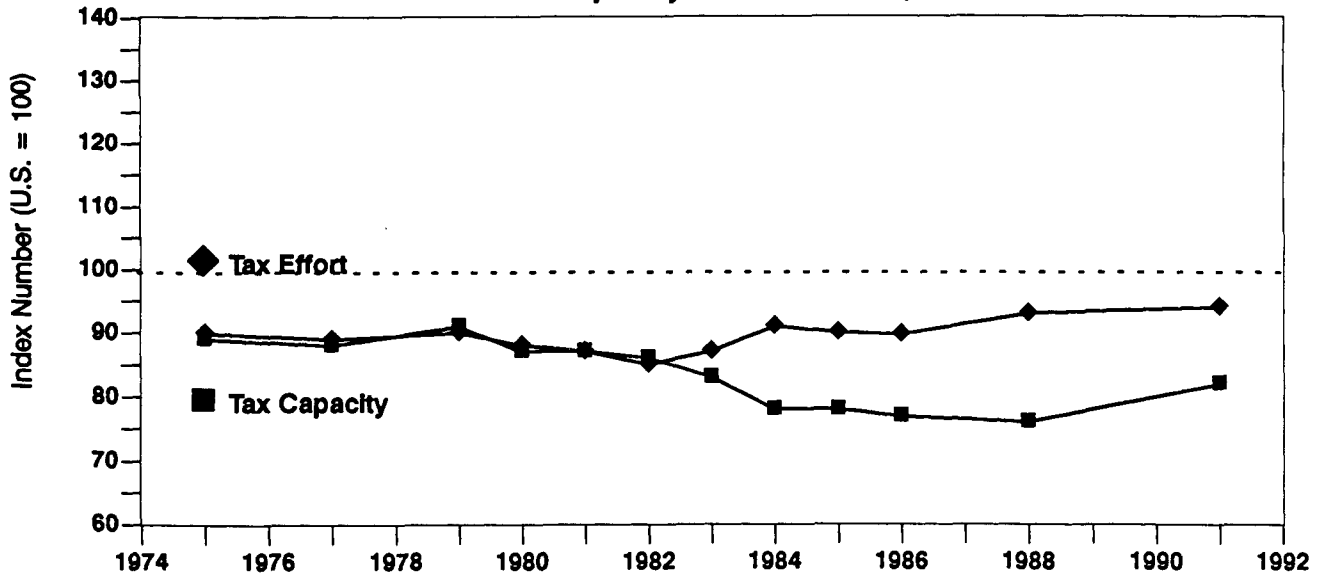
*Tax base is sum of all other taxes, total license taxes, and estate and gift taxes.

Idaho

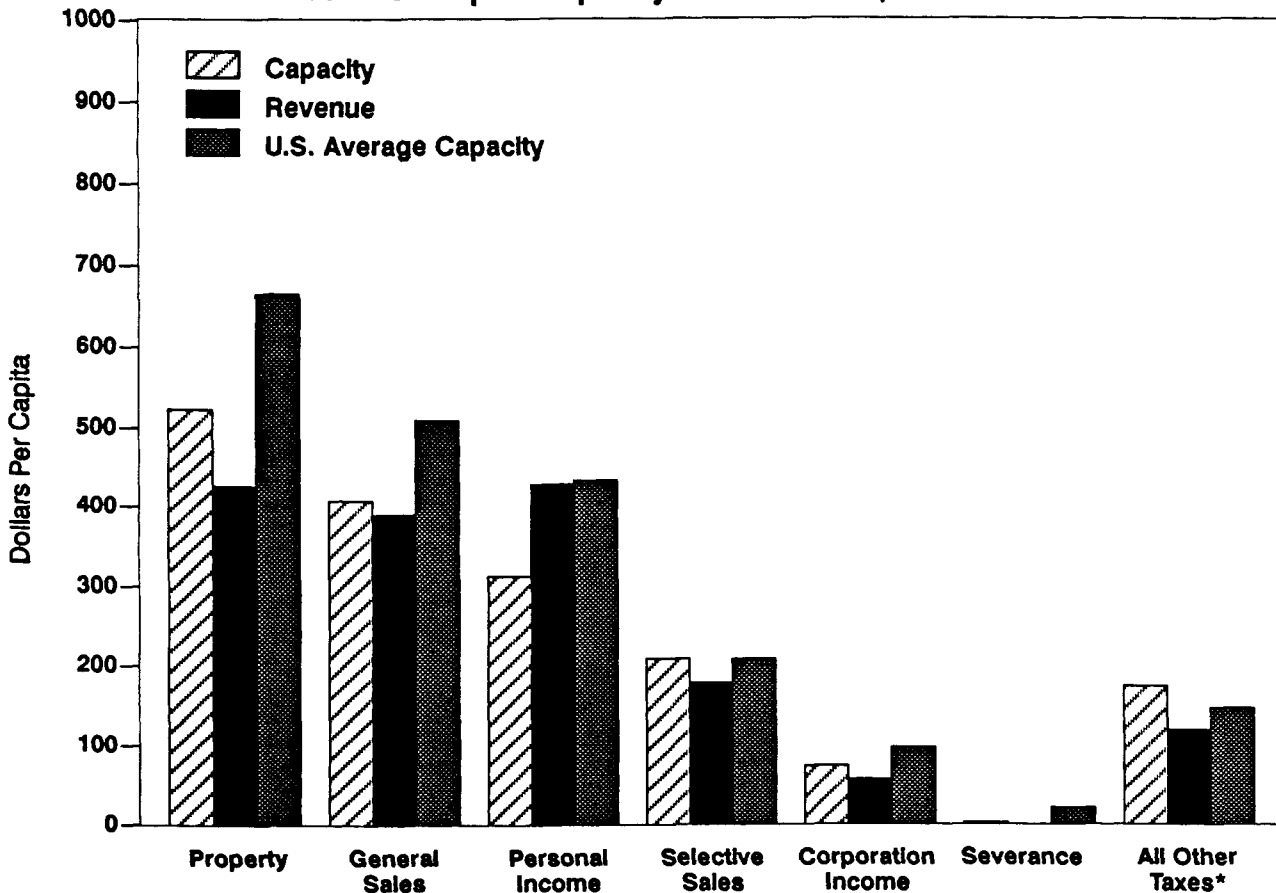
1991 RTS Tax Capacity = 82

1991 RTS Tax Effort = 94

Total RTS Tax Capacity and Tax Effort, 1975-1991



1991 Per Capita Capacity and Revenue, Selected Bases



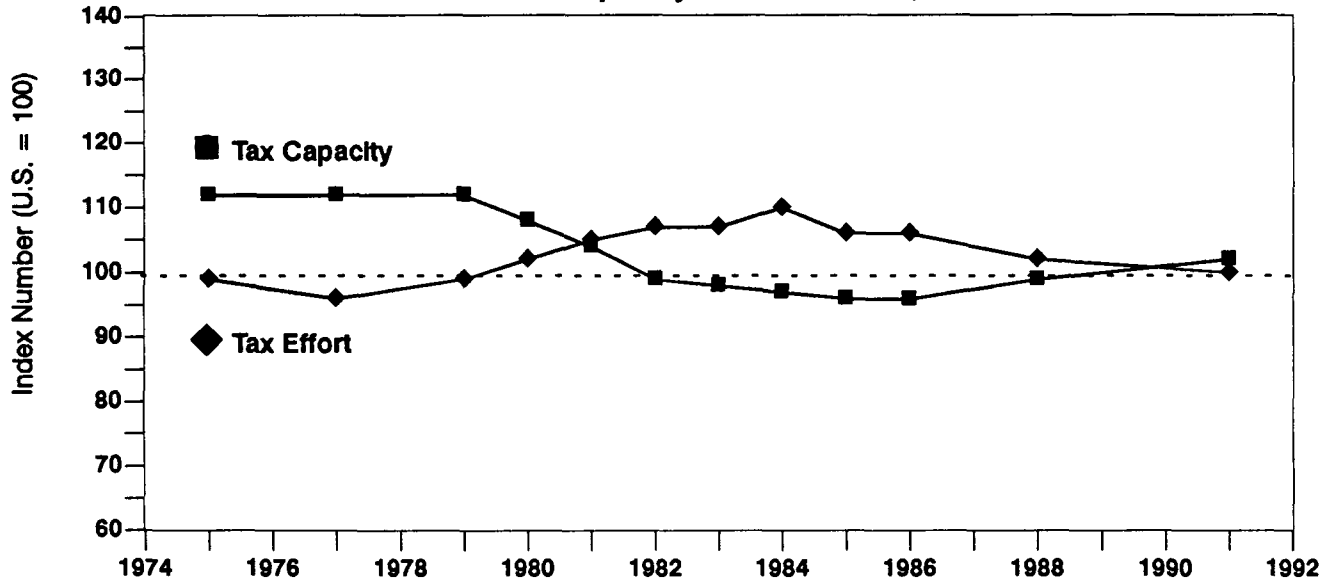
* Tax base is sum of all other taxes, total license taxes, and estate and gift taxes.

Illinois

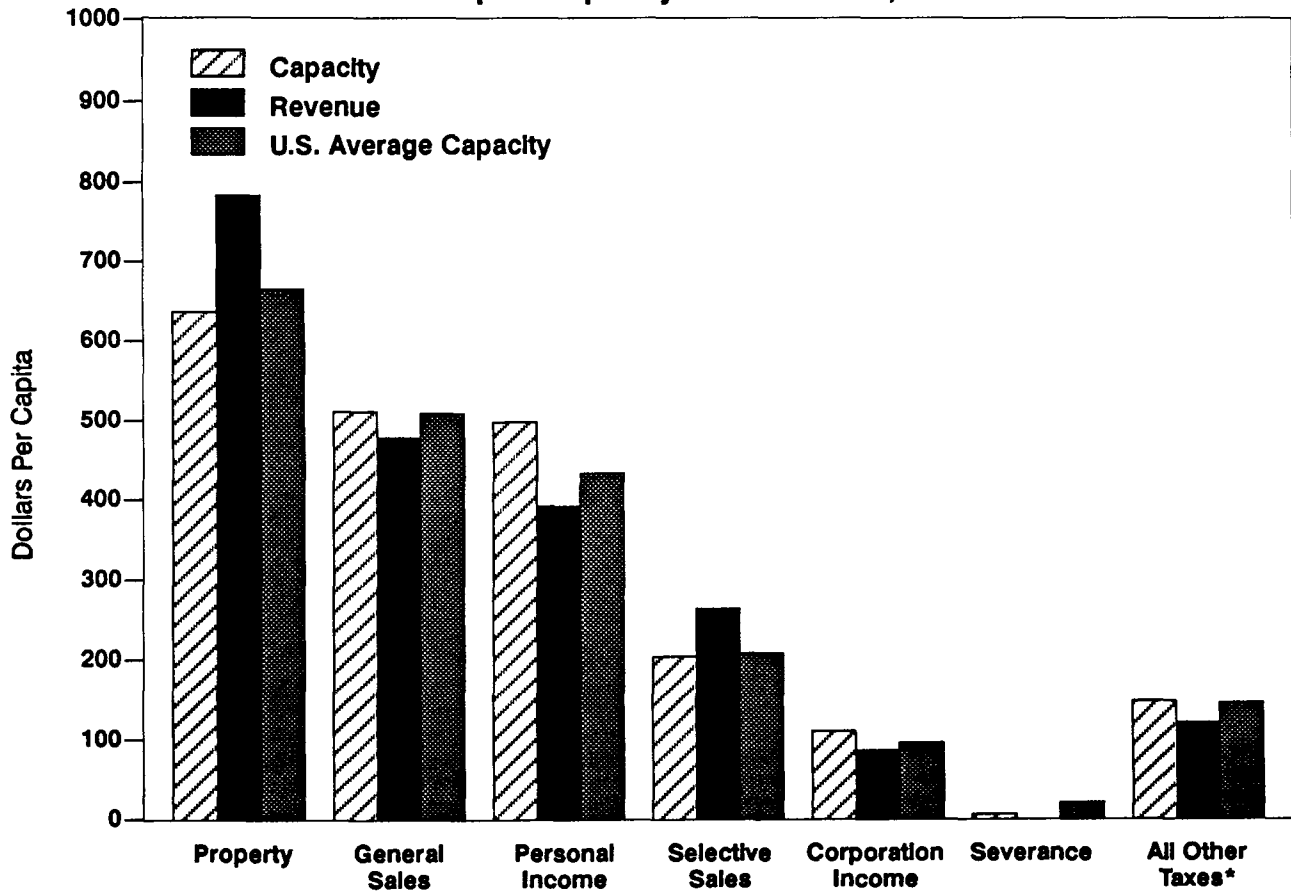
1991 RTS Tax Capacity = 102

1991 RTS Tax Effort = 100

Total RTS Tax Capacity and Tax Effort, 1975-1991



1991 Per Capita Capacity and Revenue, Selected Bases



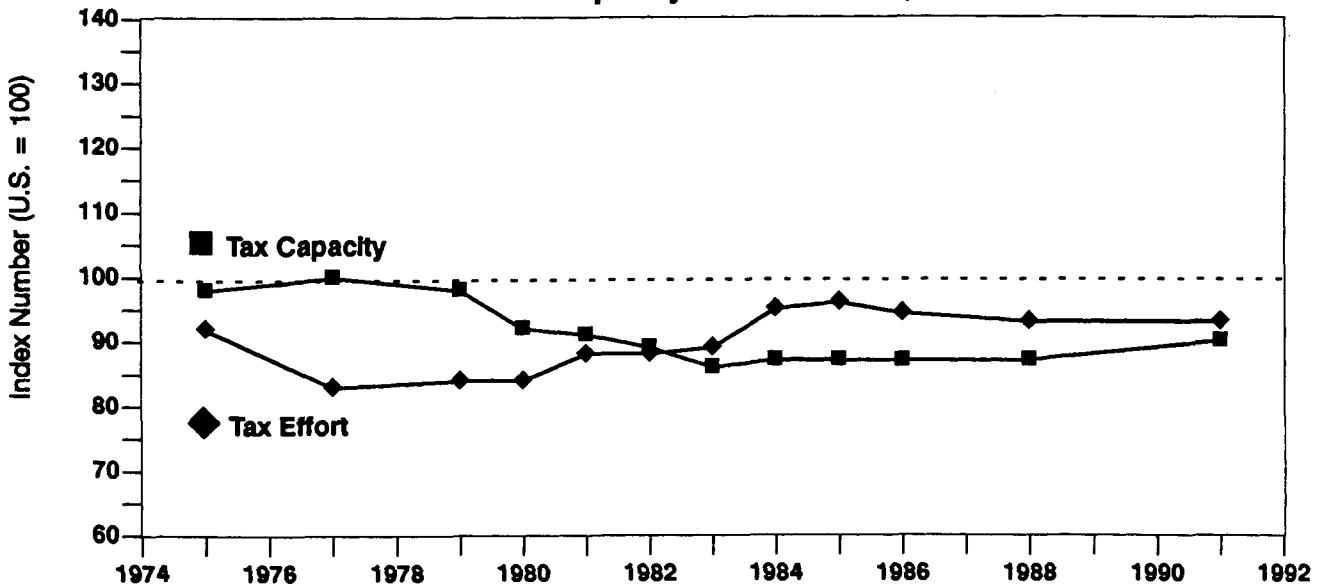
* Tax base is sum of all other taxes, total license taxes, and estate and gift taxes.

Indiana

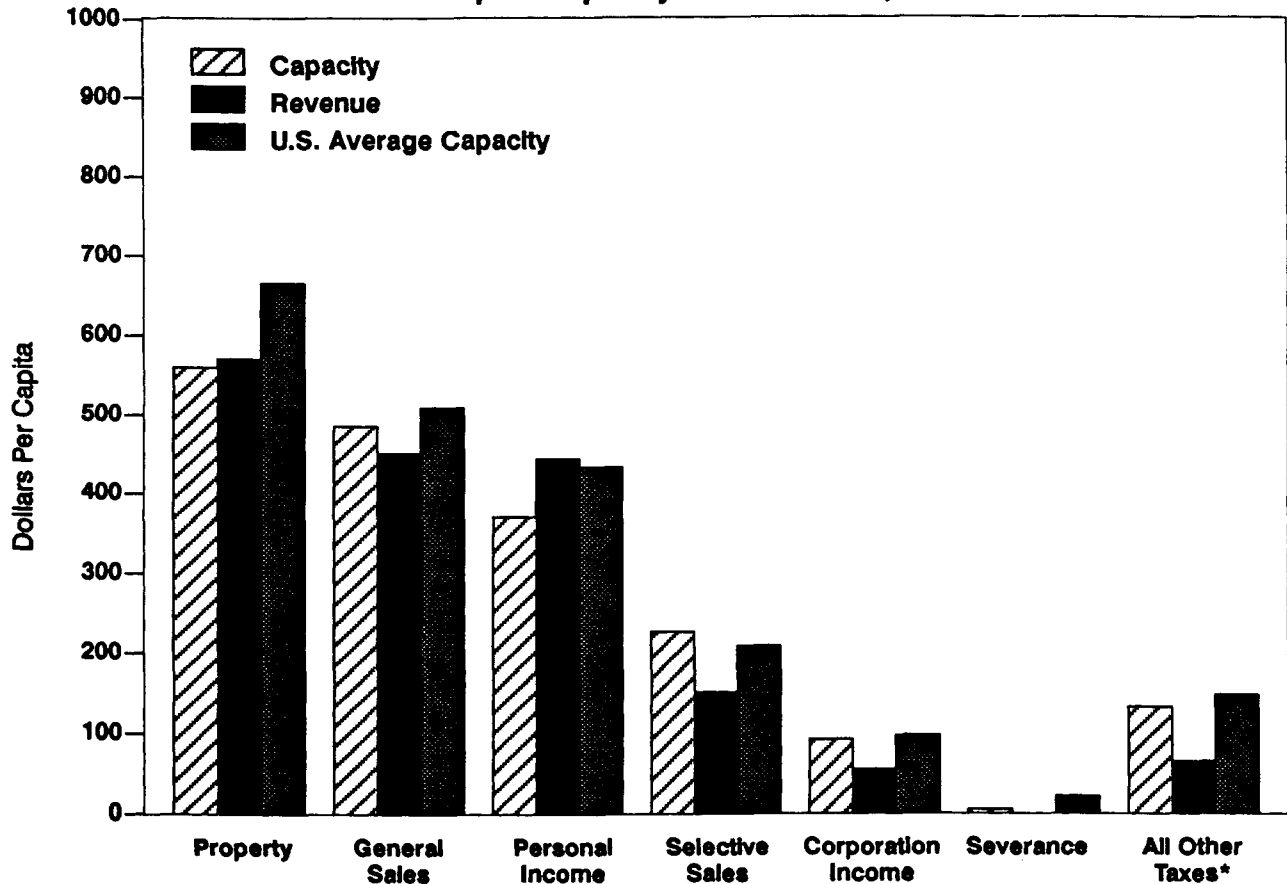
1991 RTS Tax Capacity = 90

1991 RTS Tax Effort = 93

Total RTS Tax Capacity and Tax Effort, 1975-1991



1991 Per Capita Capacity and Revenue, Selected Bases



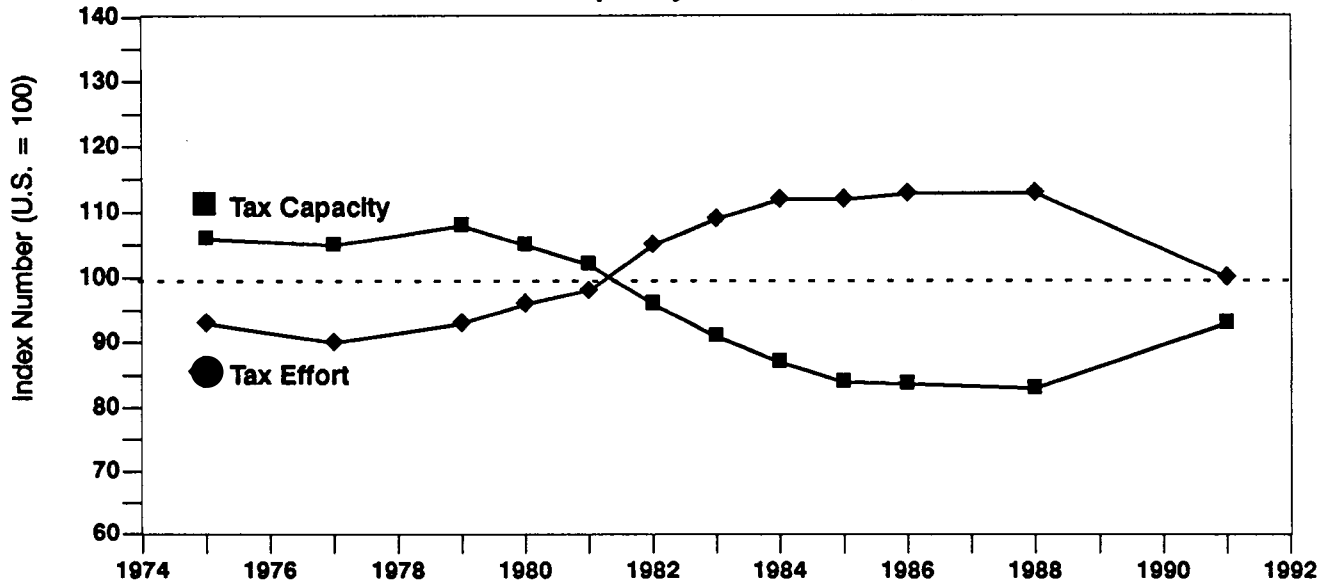
* Tax base is sum of all other taxes, total license taxes, and estate and gift taxes.

Iowa

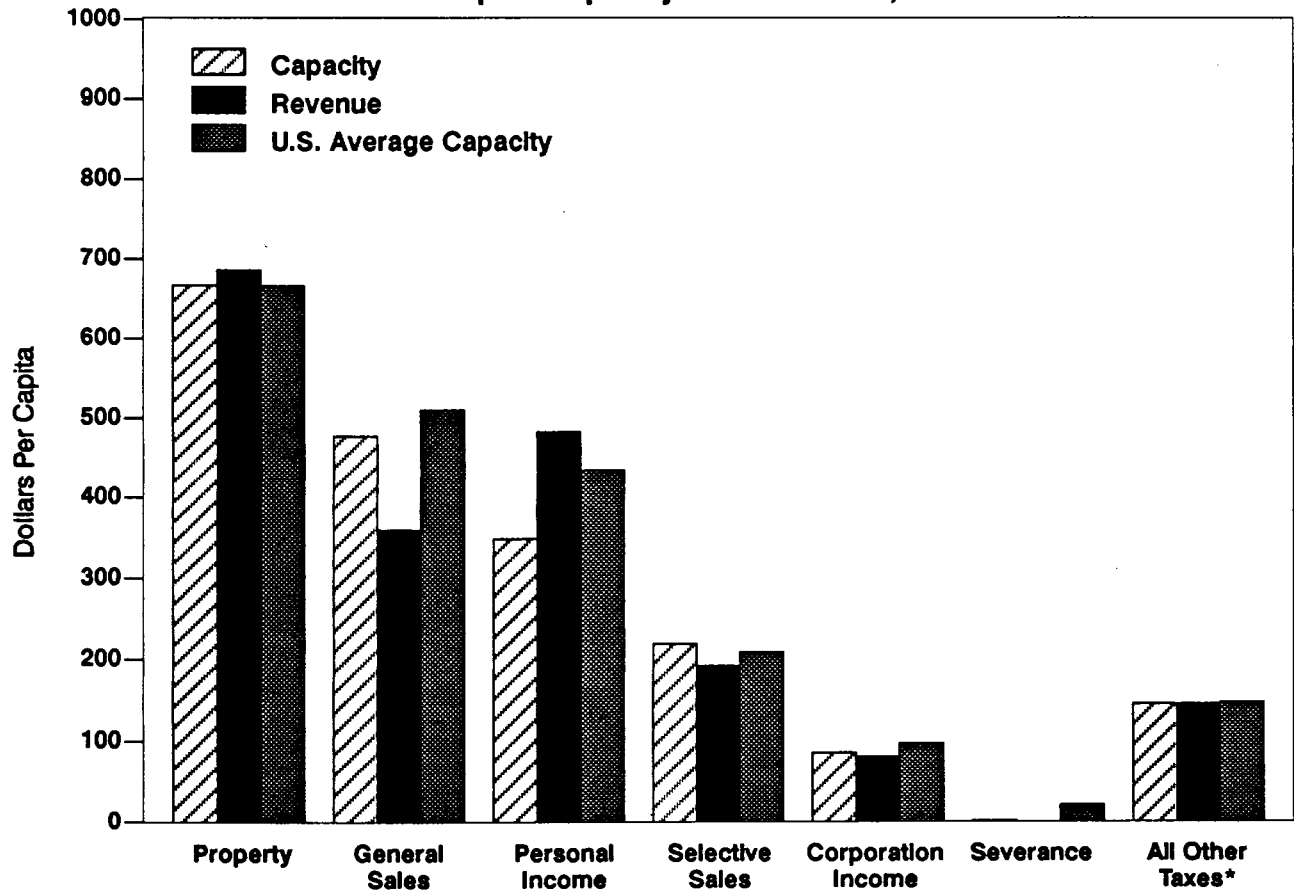
1991 RTS Tax Capacity = 93

1991 RTS Tax Effort = 100

Total RTS Tax Capacity and Tax Effort, 1975-1991



1991 Per Capita Capacity and Revenue, Selected Bases



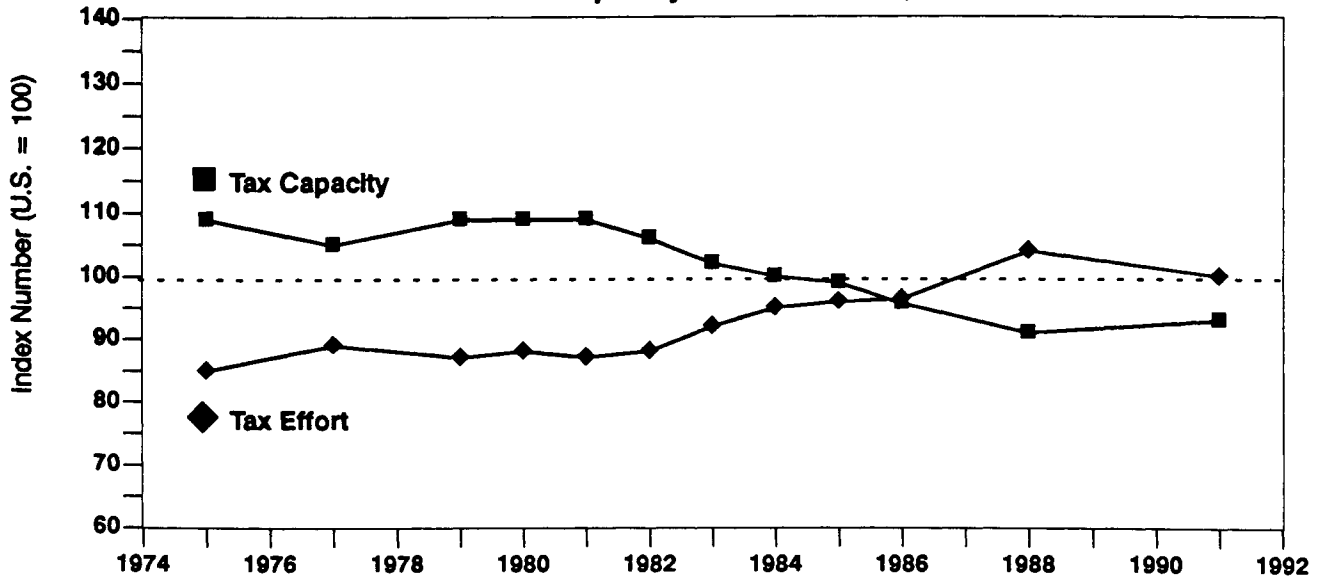
* Tax base is sum of all other taxes, total license taxes, and estate and gift taxes.

Kansas

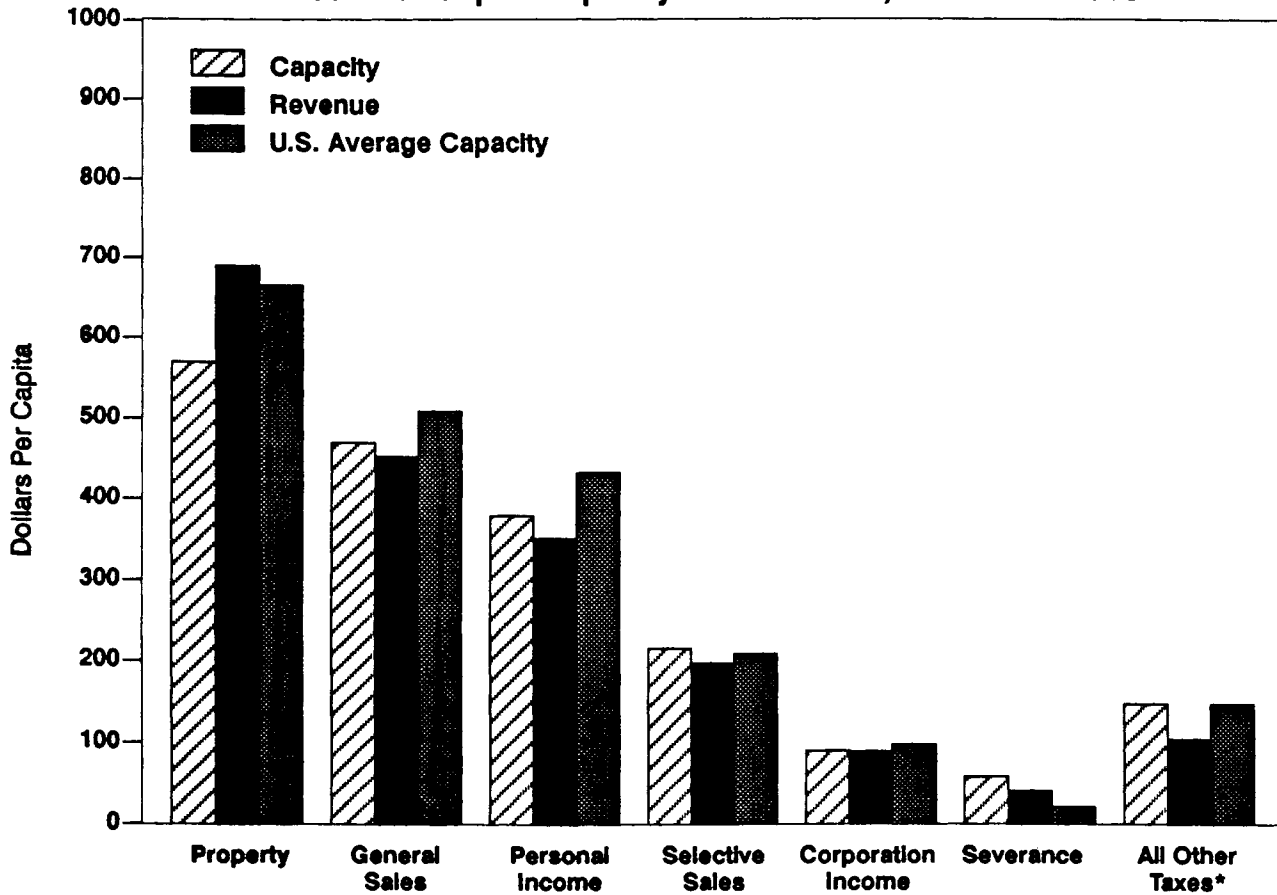
1991 RTS Tax Capacity = 93

1991 RTS Tax Effort = 100

Total RTS Tax Capacity and Tax Effort, 1975-1991



1991 Per Capita Capacity and Revenue, Selected Bases



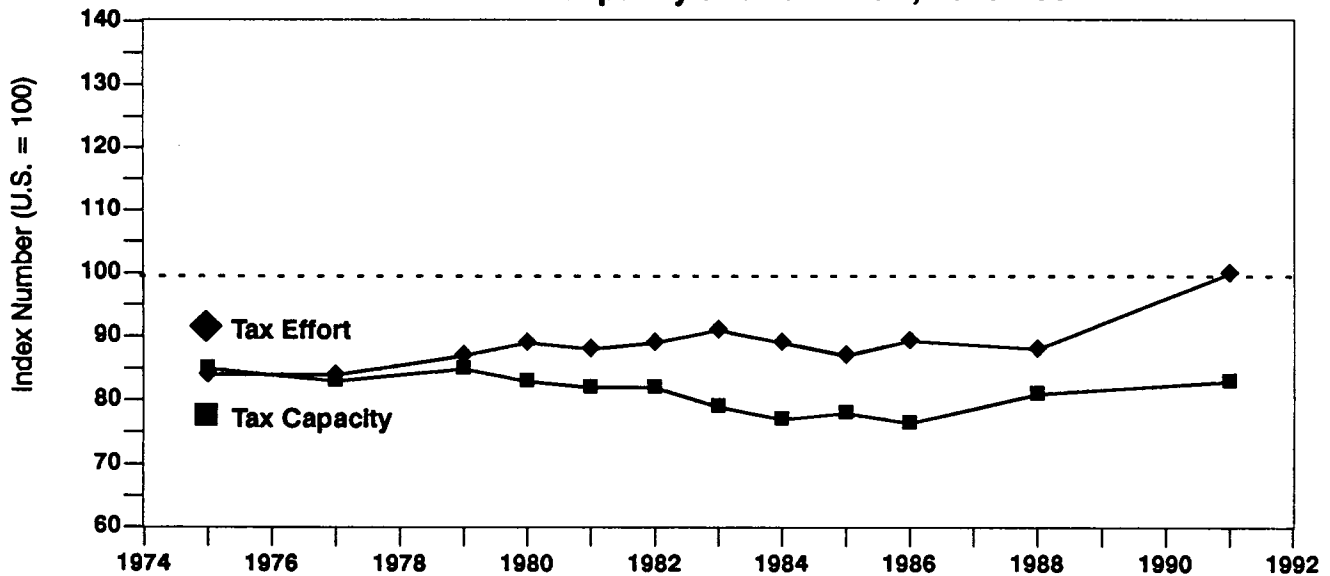
* Tax base is sum of all other taxes, total license taxes, and estate and gift taxes.

Kentucky

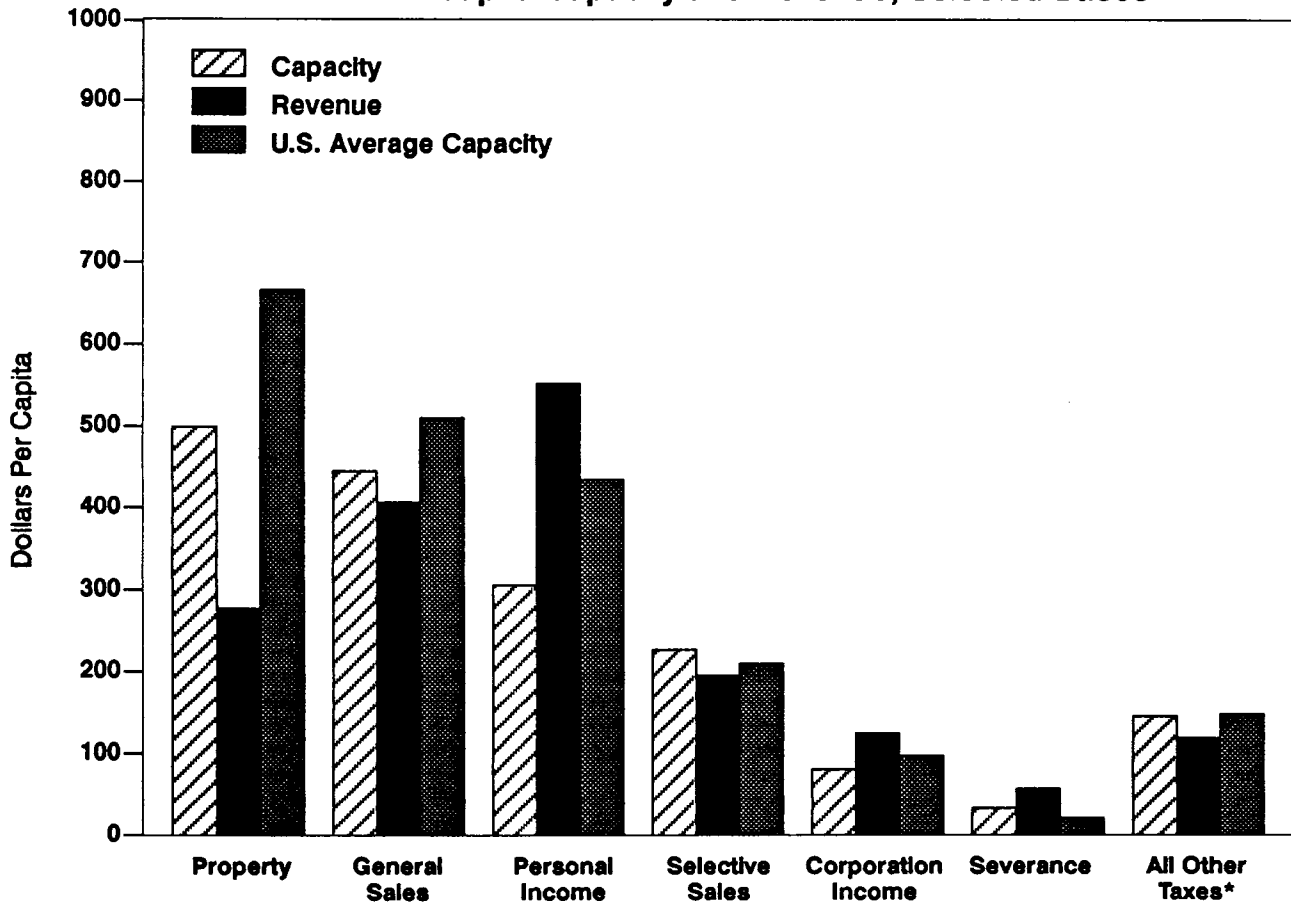
1991 RTS Tax Capacity = 83

1991 RTS Tax Effort = 100

Total RTS Tax Capacity and Tax Effort, 1975-1991



1991 Per Capita Capacity and Revenue, Selected Bases



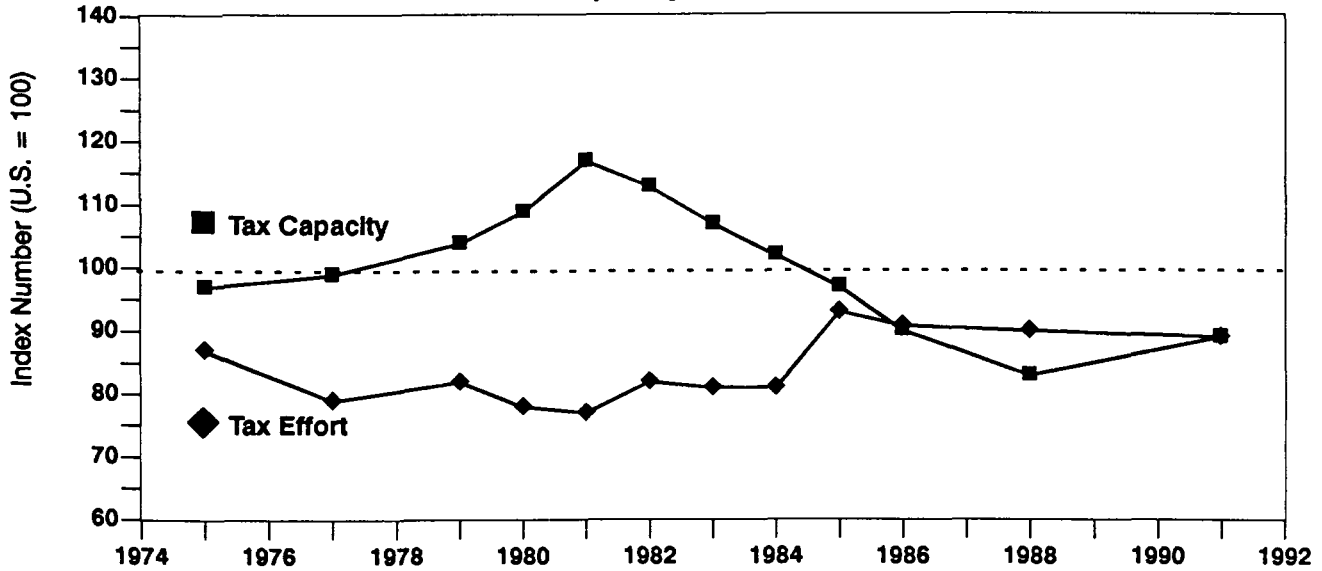
* Tax base is sum of all other taxes, total license taxes, and estate and gift taxes.

Louisiana

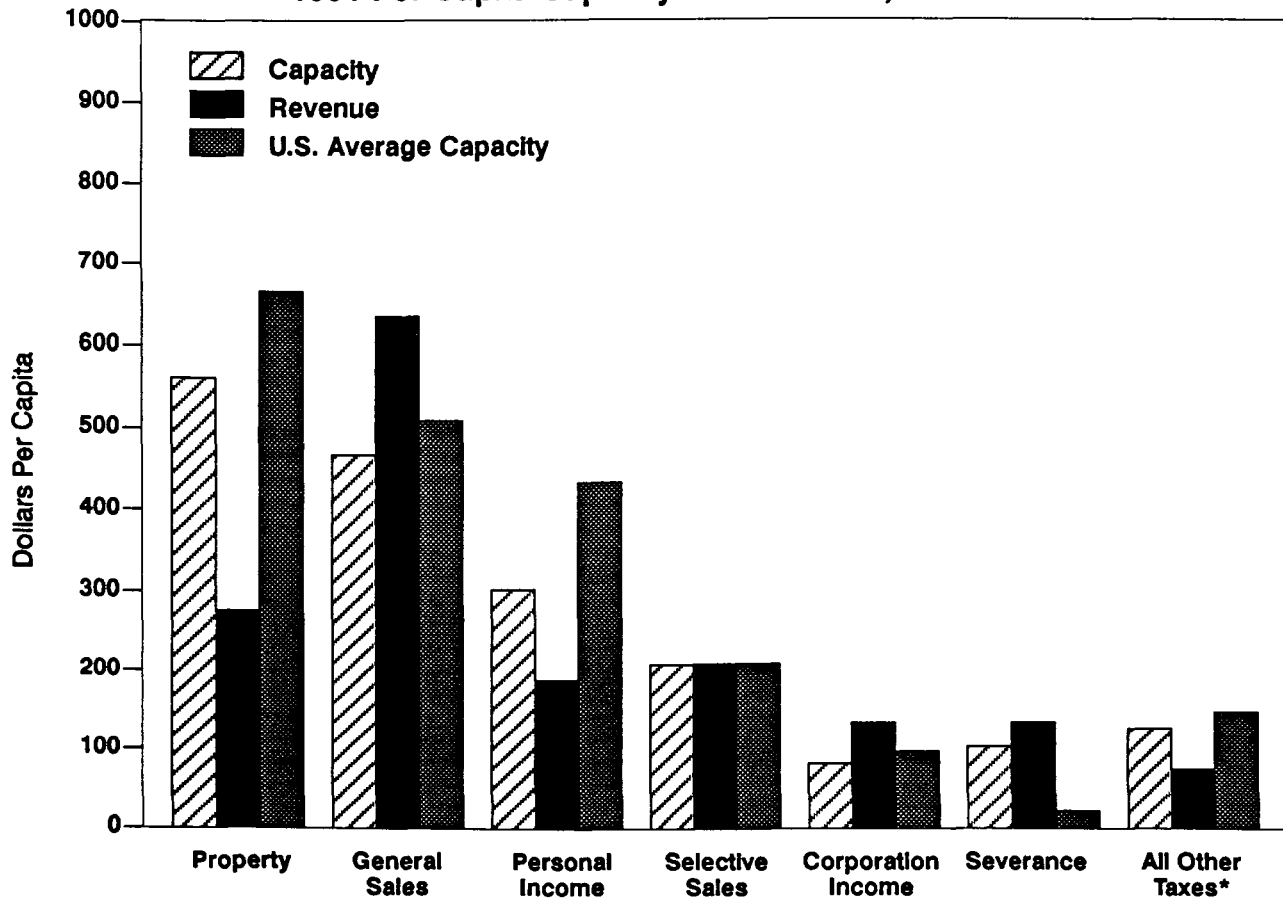
1991 RTS Tax Capacity = 89

1991 RTS Tax Effort = 89

Total RTS Tax Capacity and Tax Effort, 1975-1991



1991 Per Capita Capacity and Revenue, Selected Bases



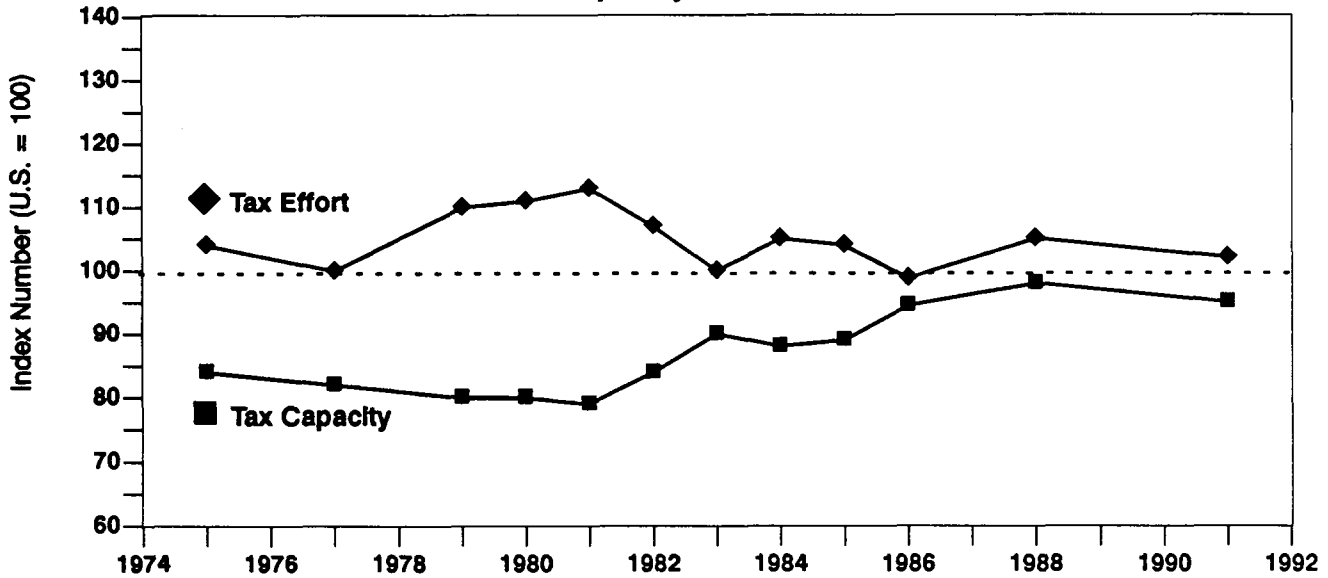
*Tax base is sum of all other taxes, total license taxes, and estate and gift taxes.

Maine

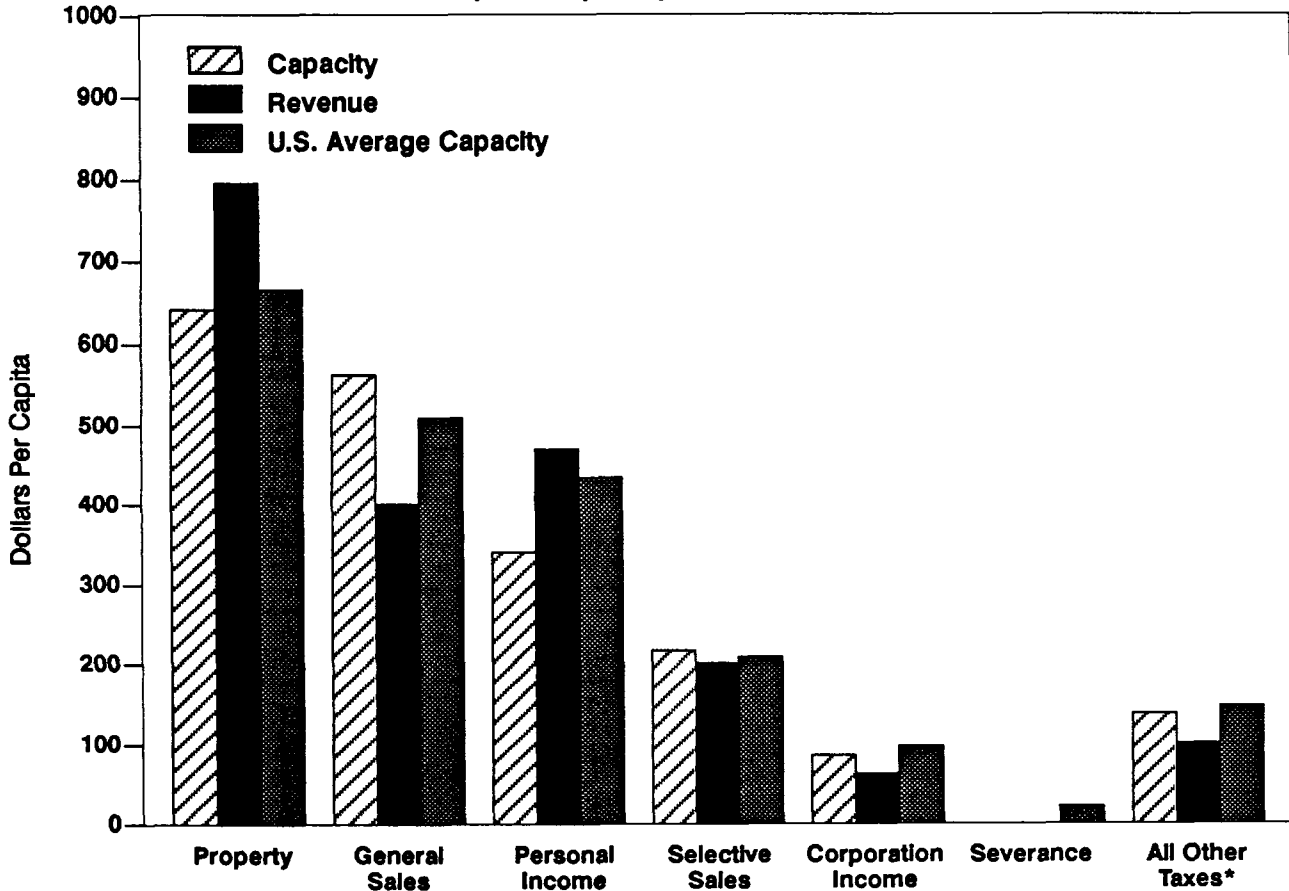
1991 RTS Tax Capacity = 95

1991 RTS Tax Effort = 102

Total RTS Tax Capacity and Tax Effort, 1975-1991



1991 Per Capita Capacity and Revenue, Selected Bases



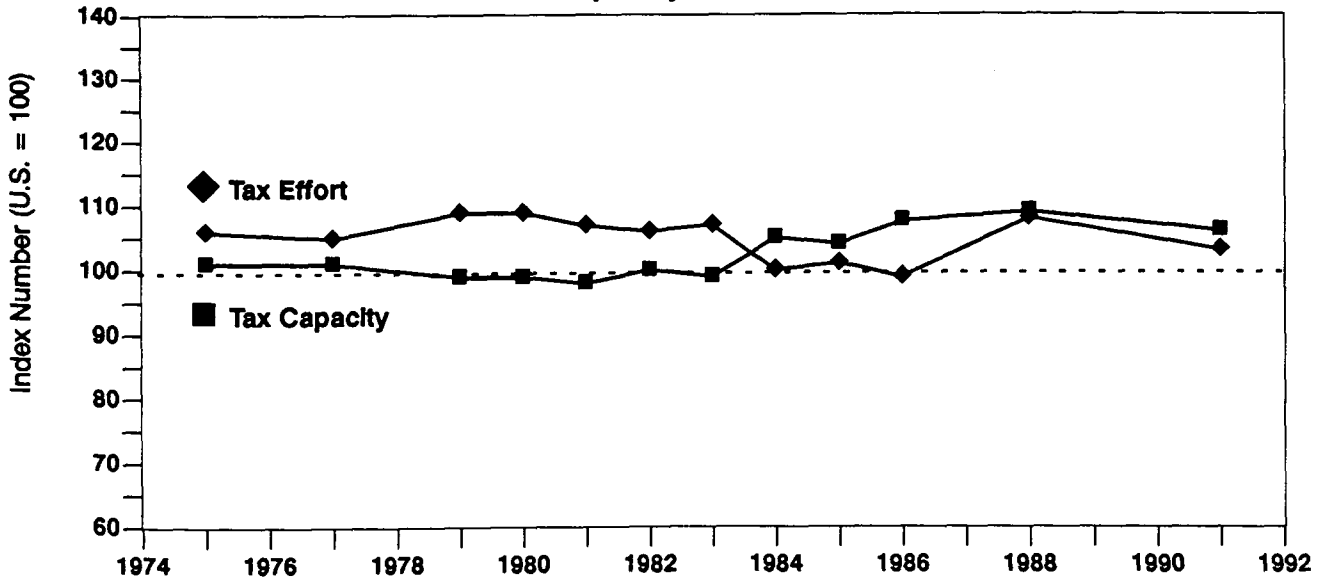
* Tax base is sum of all other taxes, total license taxes, and estate and gift taxes.

Maryland

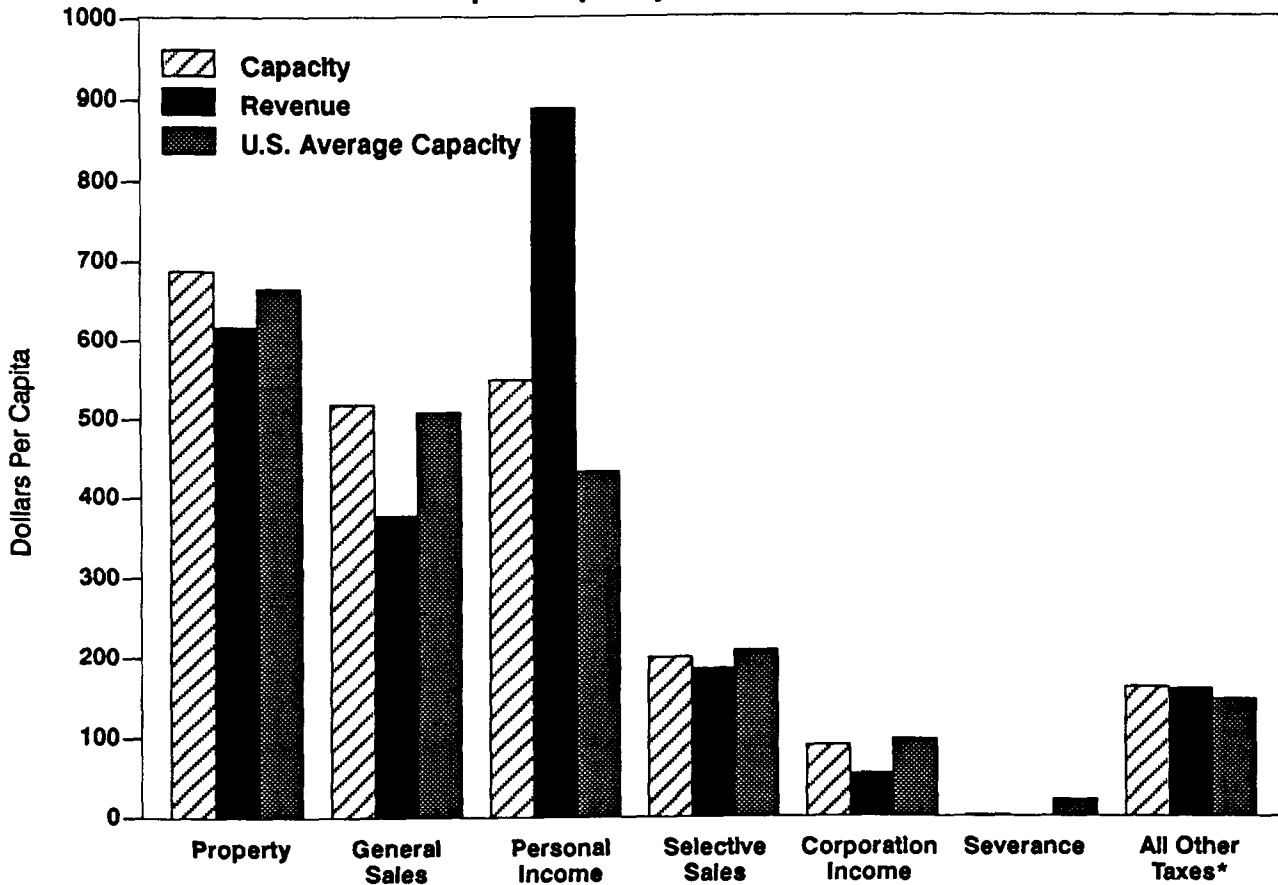
1991 RTS Tax Capacity = 106

1991 RTS Tax Effort = 103

Total RTS Tax Capacity and Tax Effort, 1975-1991



1991 Per Capita Capacity and Revenue, Selected Bases



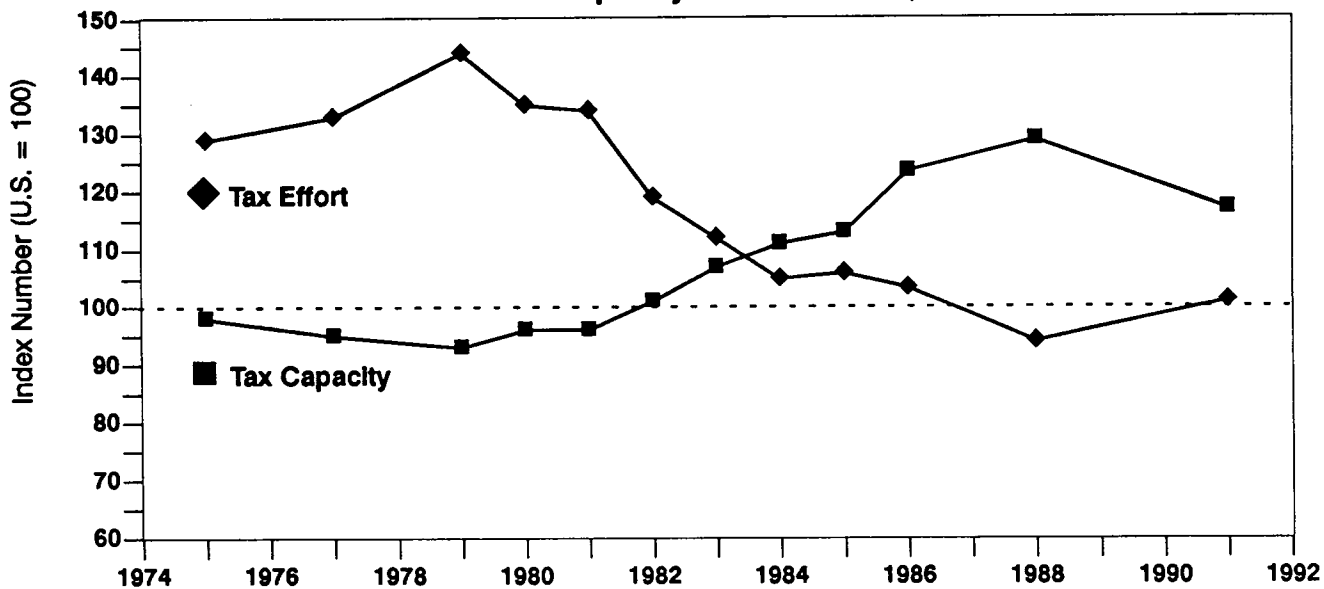
* Tax base is sum of all other taxes, total license taxes, and estate and gift taxes.

Massachusetts

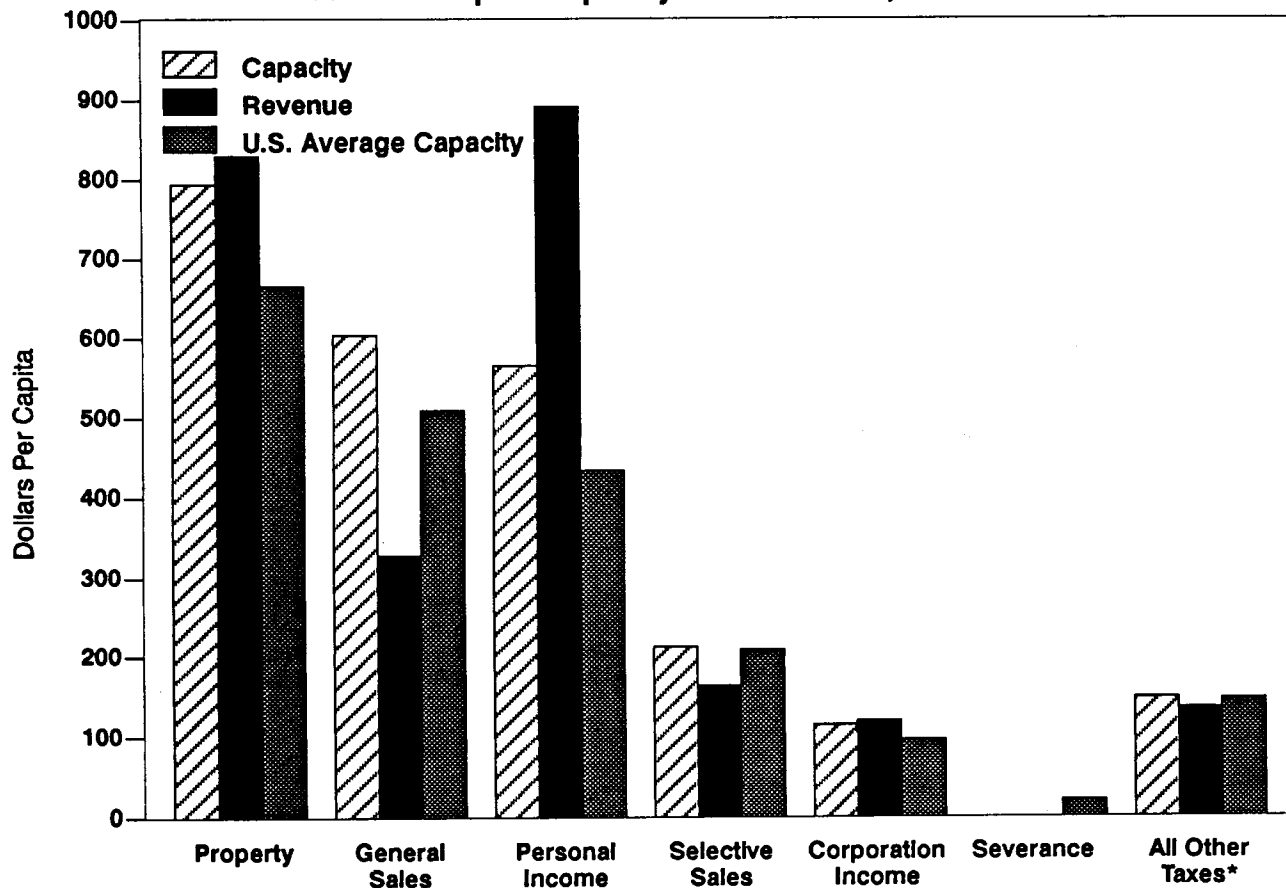
1991 RTS Tax Capacity = 117

1991 RTS Tax Effort = 101

Total RTS Tax Capacity and Tax Effort, 1975-1991



1991 Per Capita Capacity and Revenue, Selected Bases



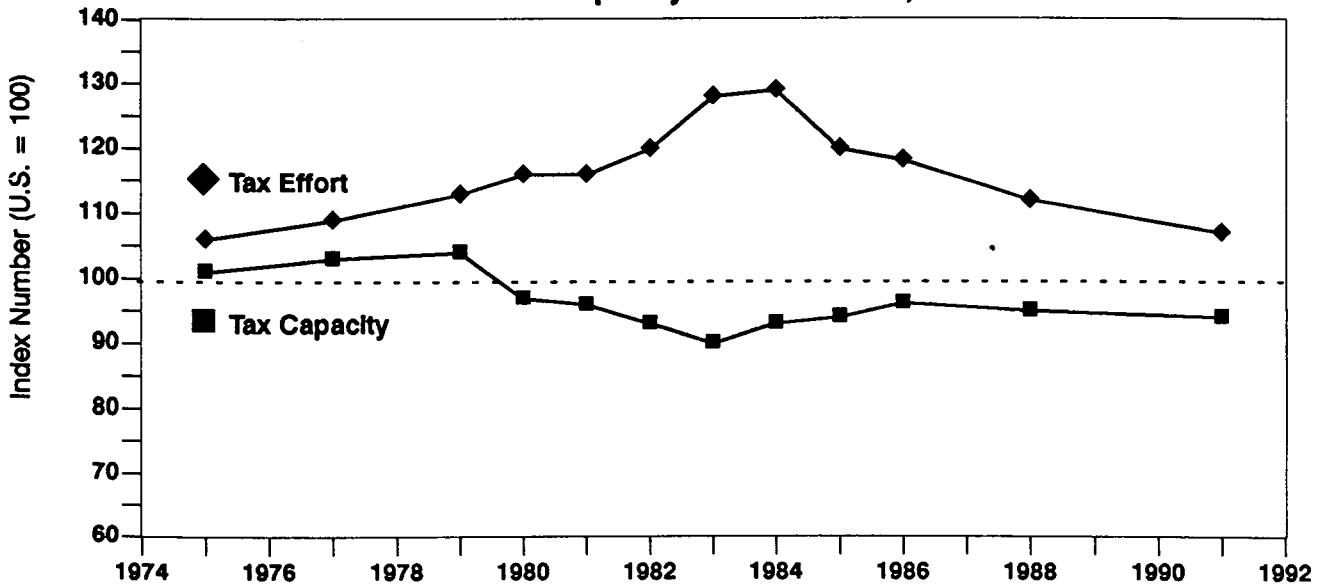
* Tax base is sum of all other taxes, total license taxes, and estate and gift taxes.

Michigan

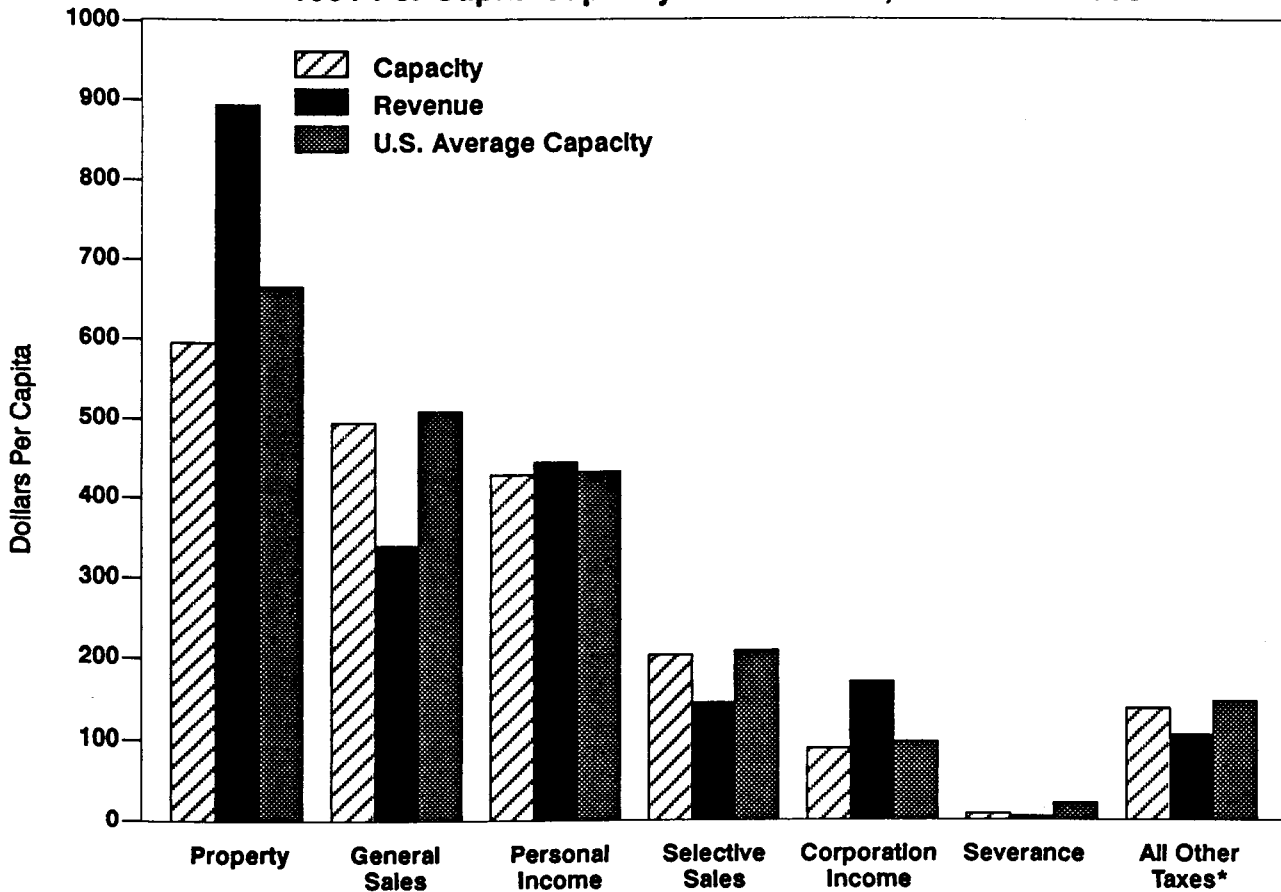
1991 RTS Tax Capacity = 94

1991 RTS Tax Effort = 107

Total RTS Tax Capacity and Tax Effort, 1975-1991



1991 Per Capita Capacity and Revenue, Selected Bases



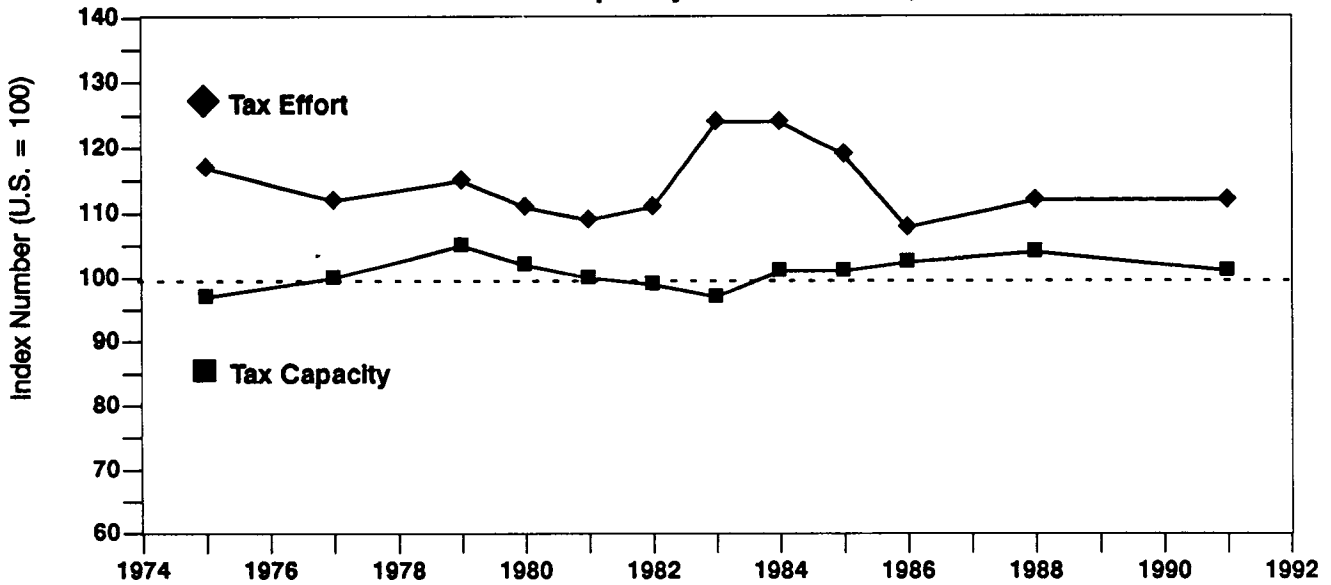
* Tax base is sum of all other taxes, total license taxes, and estate and gift taxes.

Minnesota

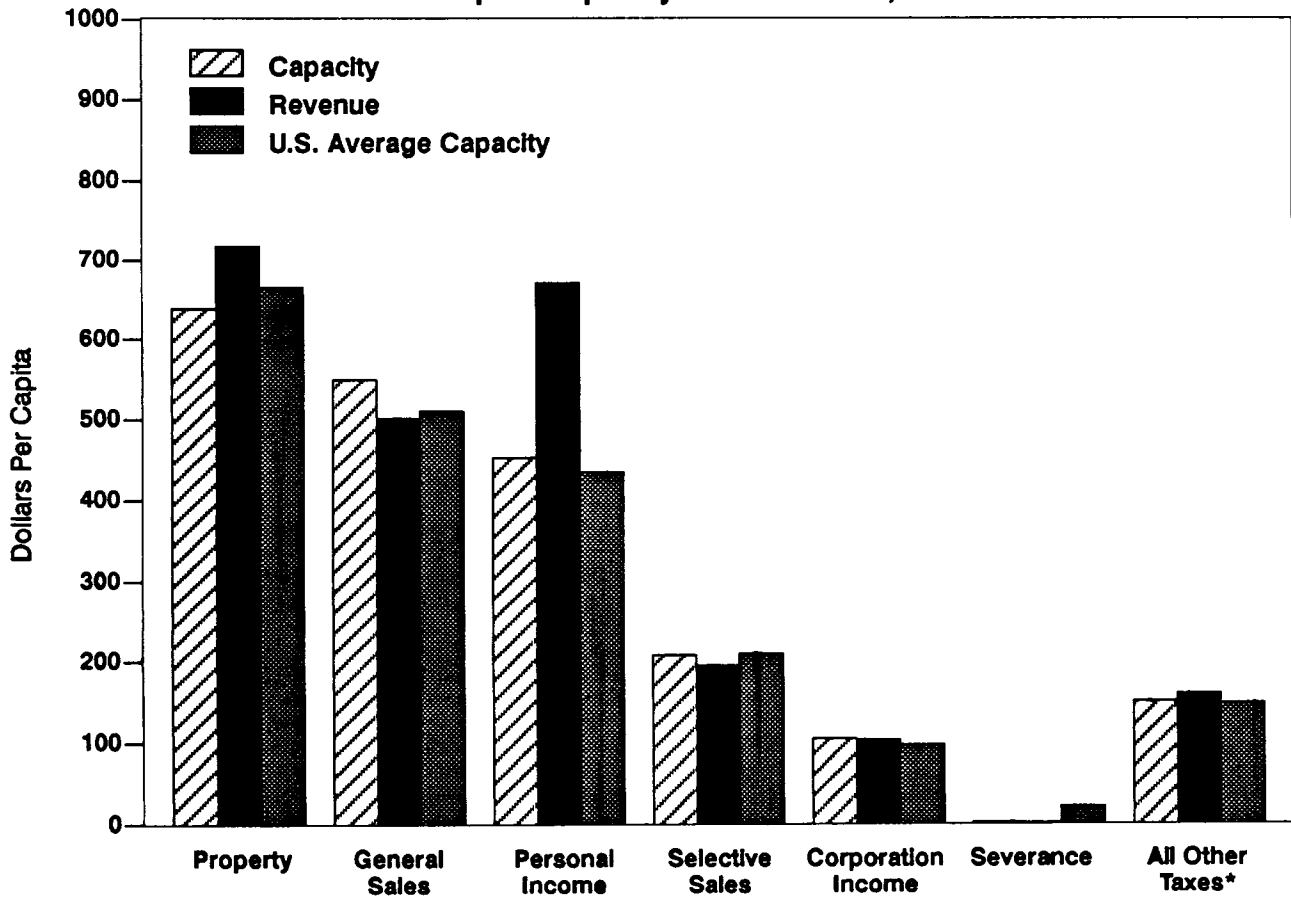
1991 RTS Tax Capacity = 101

1991 RTS Tax Effort = 112

Total RTS Tax Capacity and Tax Effort, 1975-1991



1991 Per Capita Capacity and Revenue, Selected Bases



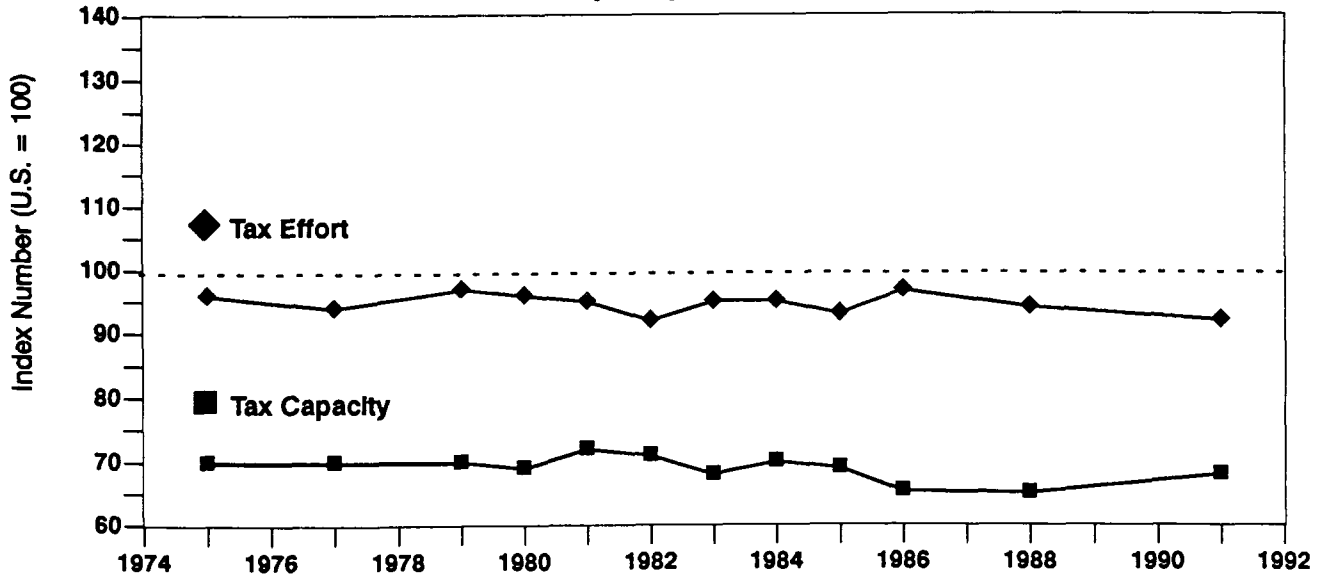
* Tax base is sum of all other taxes, total license taxes, and estate and gift taxes.

Mississippi

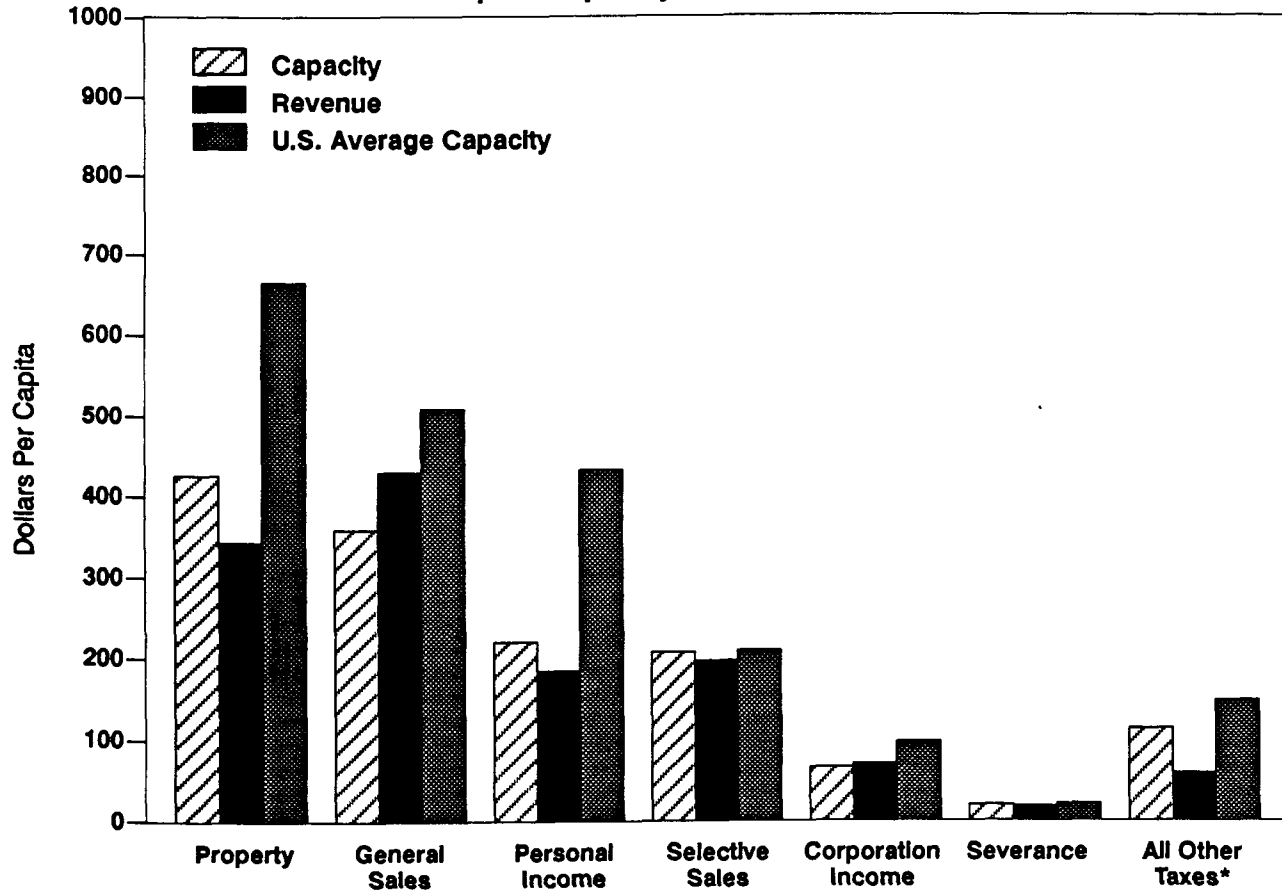
1991 RTS Tax Capacity = 68

1991 RTS Tax Effort = 92

Total RTS Tax Capacity and Tax Effort, 1975-1991



1991 Per Capita Capacity and Revenue, Selected Bases



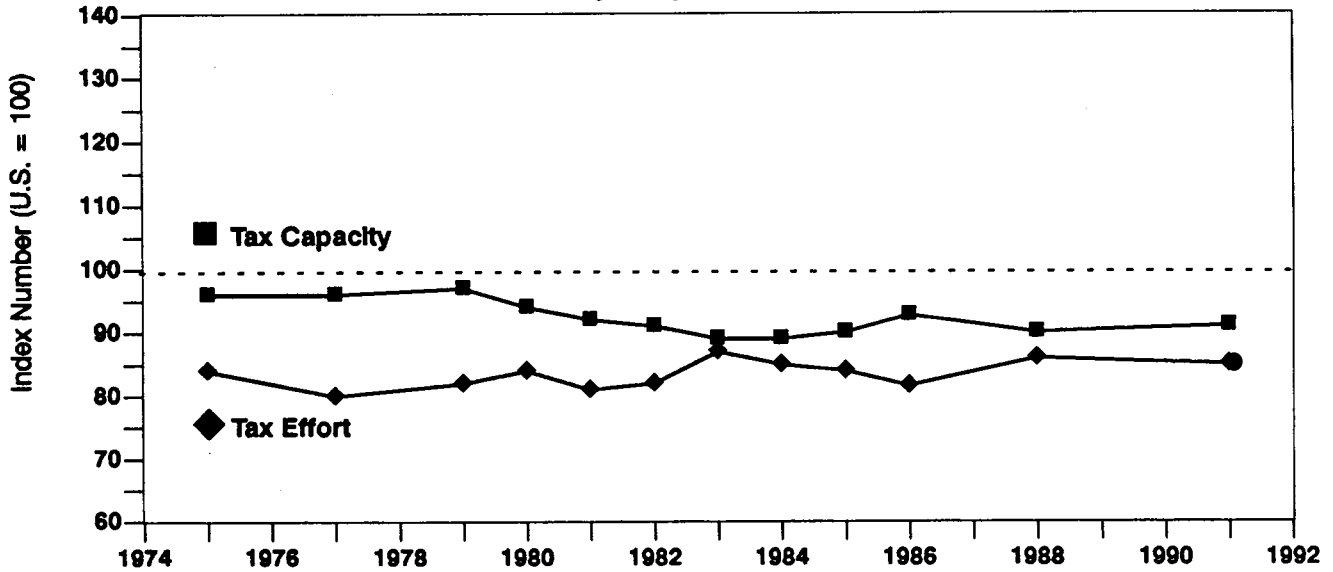
* Tax base is sum of all other taxes, total license taxes, and estate and gift taxes.

Missouri

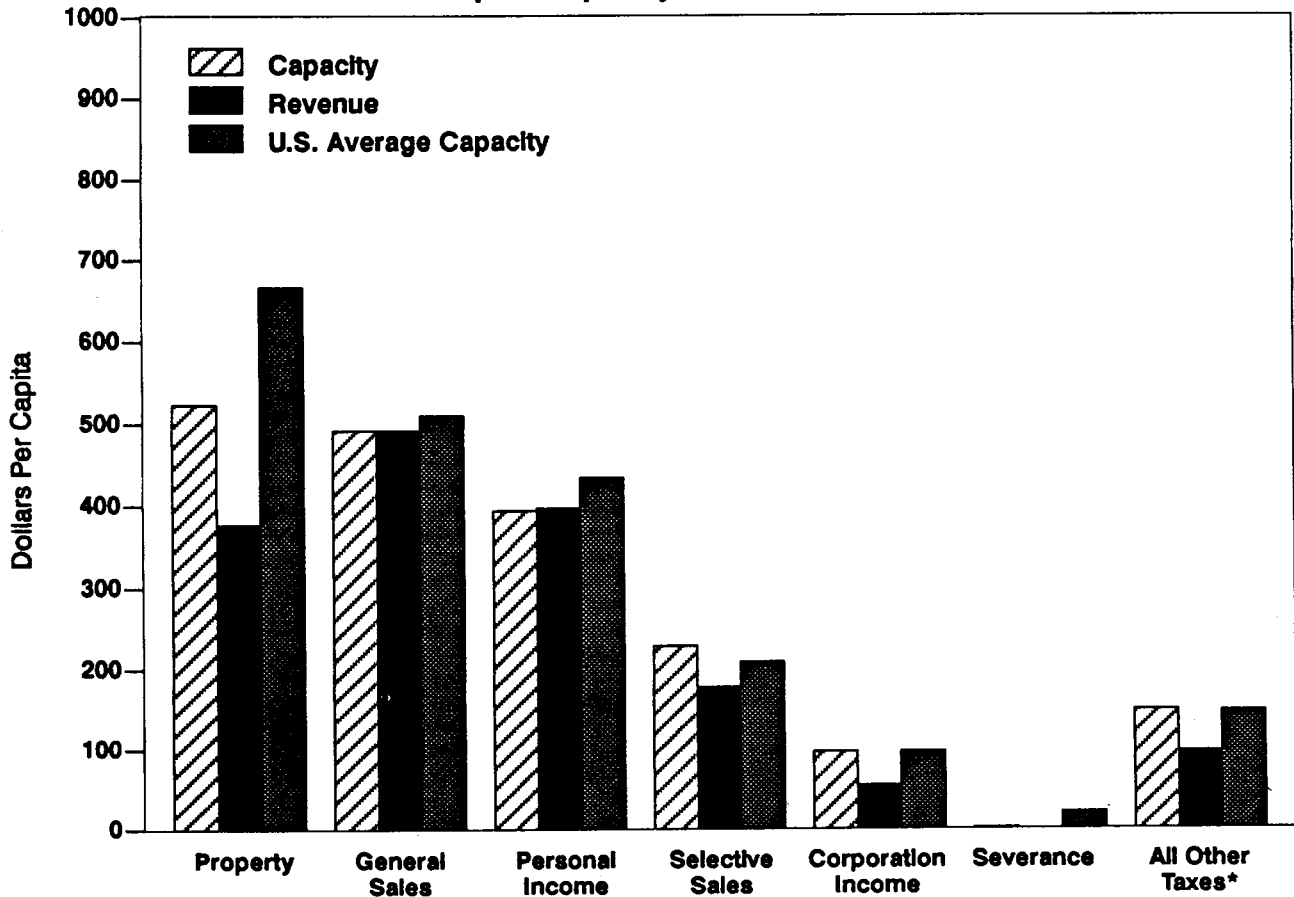
1991 RTS Tax Capacity = 91

1991 RTS Tax Effort = 85

Total RTS Tax Capacity and Tax Effort, 1975-1991



1991 Per Capita Capacity and Revenue, Selected Bases



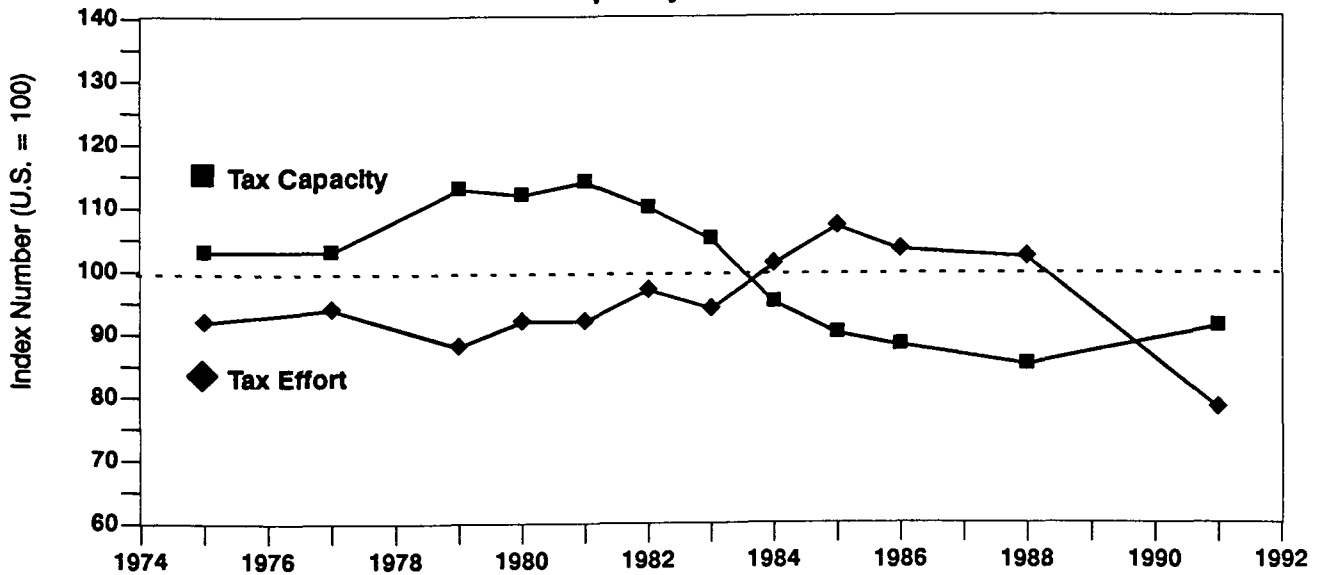
* Tax base is sum of all other taxes, total license taxes, and estate and gift taxes.

Montana

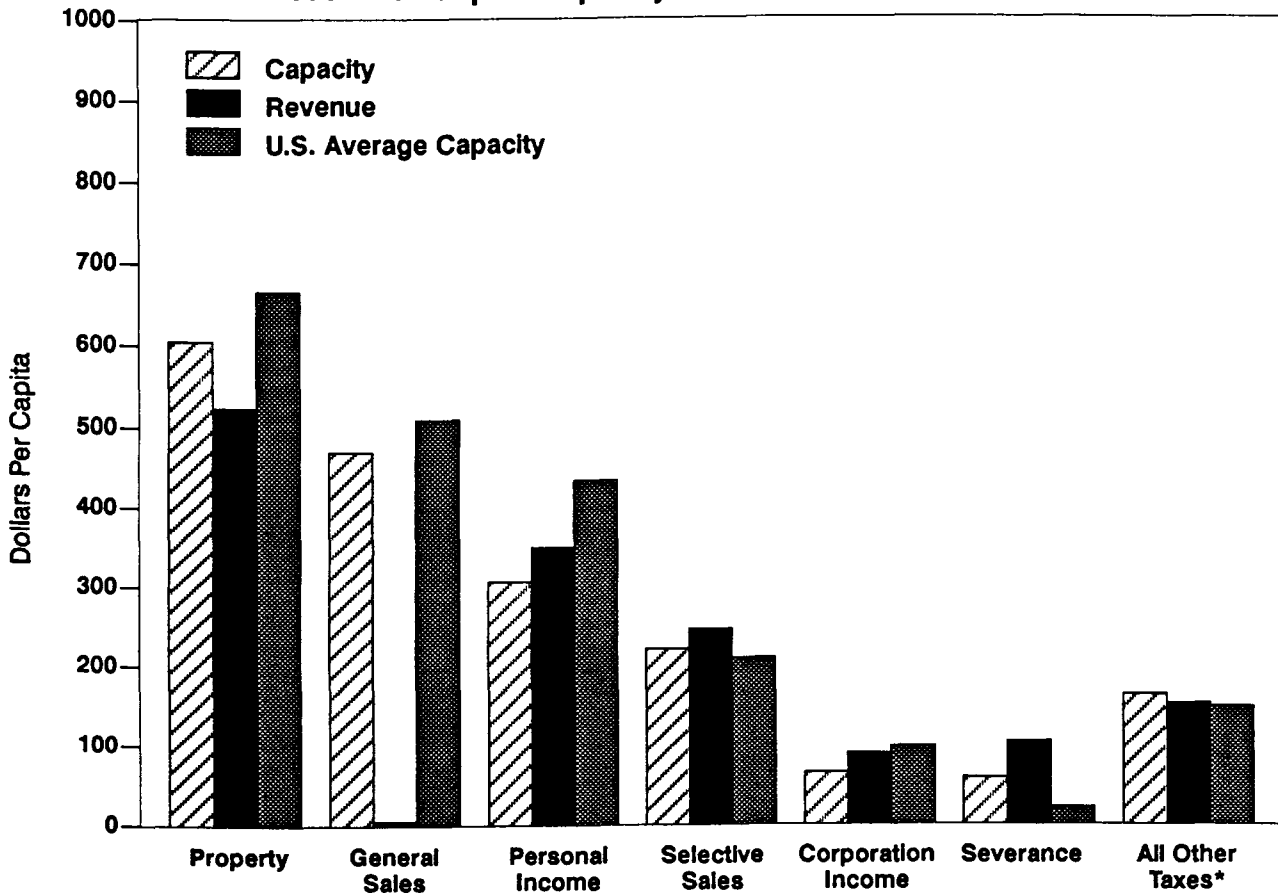
1991 RTS Tax Capacity = 91

1991 RTS Tax Effort = 78

Total RTS Tax Capacity and Tax Effort, 1975-1991



1991 Per Capita Capacity and Revenue, Selected Bases



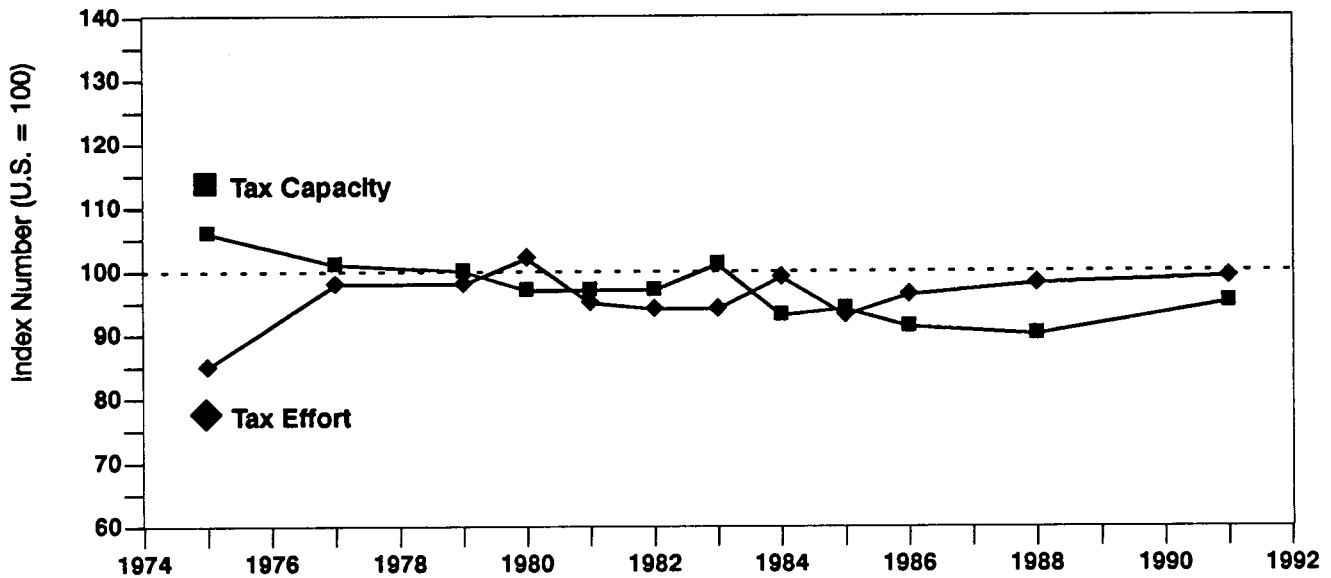
* Tax base is sum of all other taxes, total license taxes, and estate and gift taxes.

Nebraska

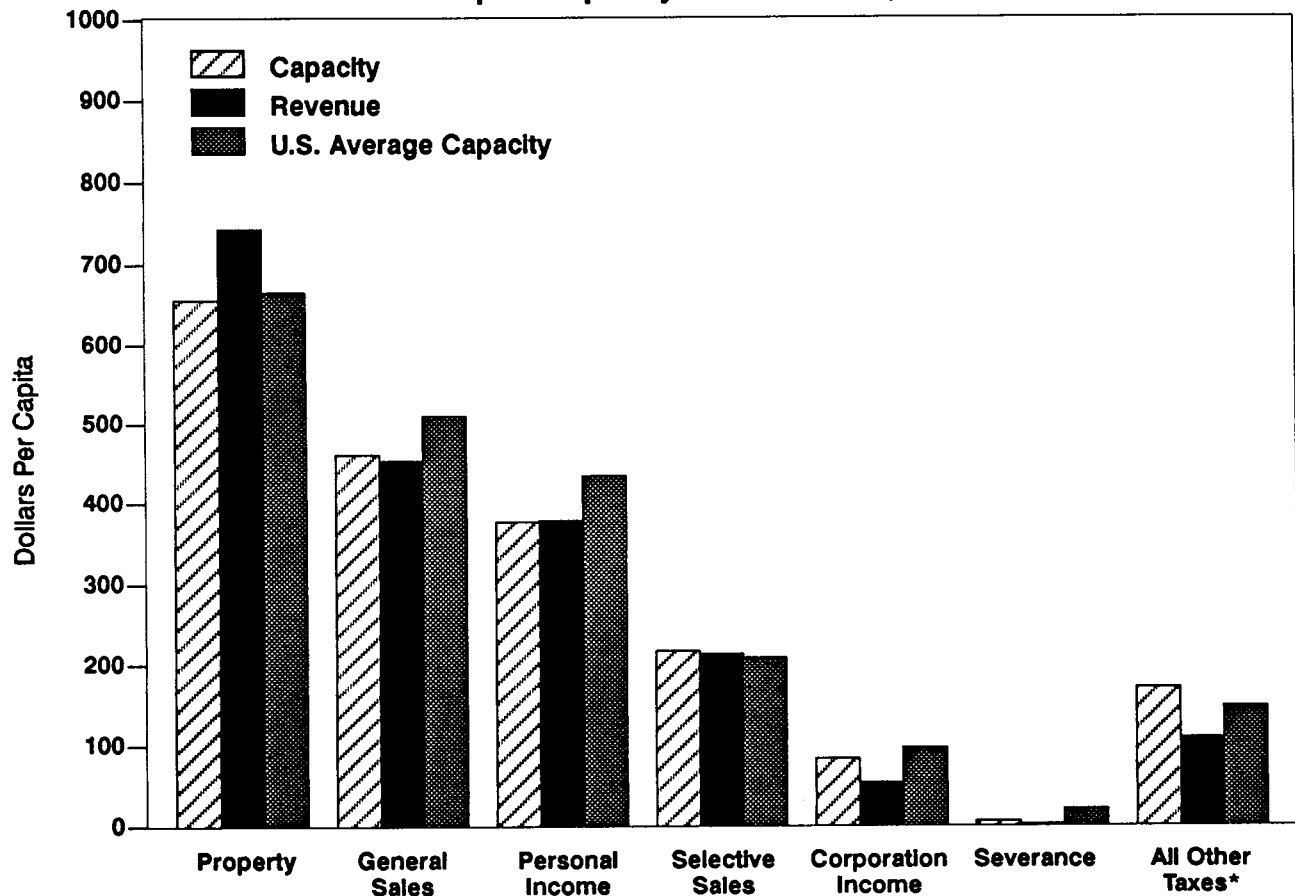
1991 RTS Tax Capacity = 95

1991 RTS Tax Effort = 99

Total RTS Tax Capacity and Tax Effort, 1975-1991



1991 Per Capita Capacity and Revenue, Selected Bases



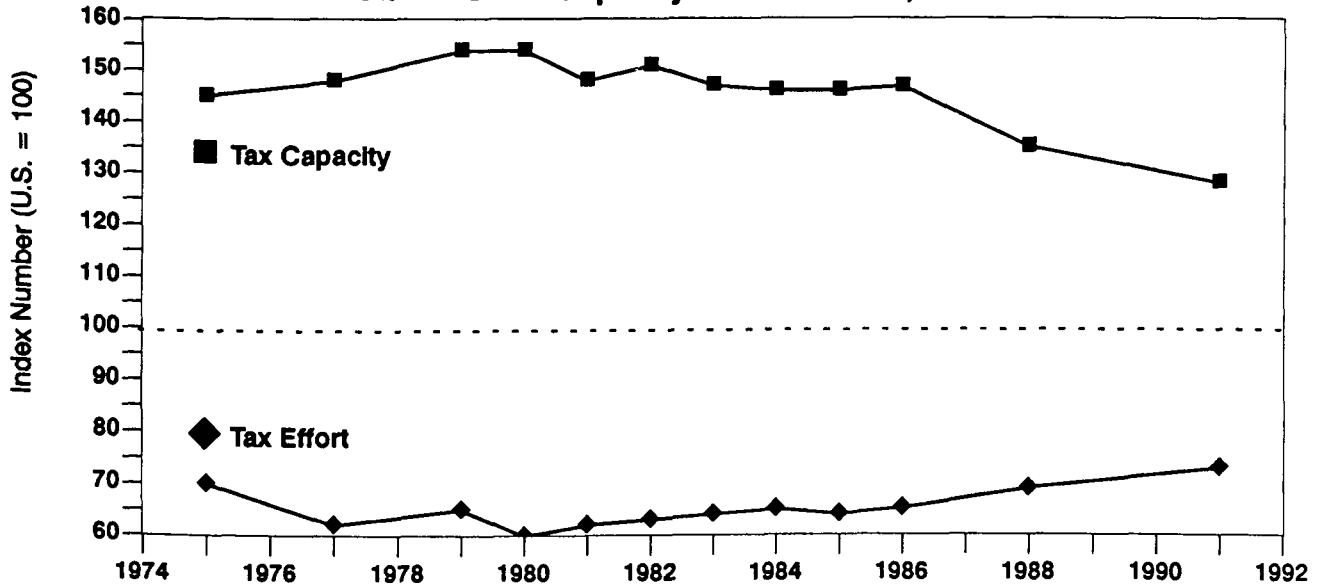
*Tax base is sum of all other taxes, total license taxes, and estate and gift taxes.

Nevada

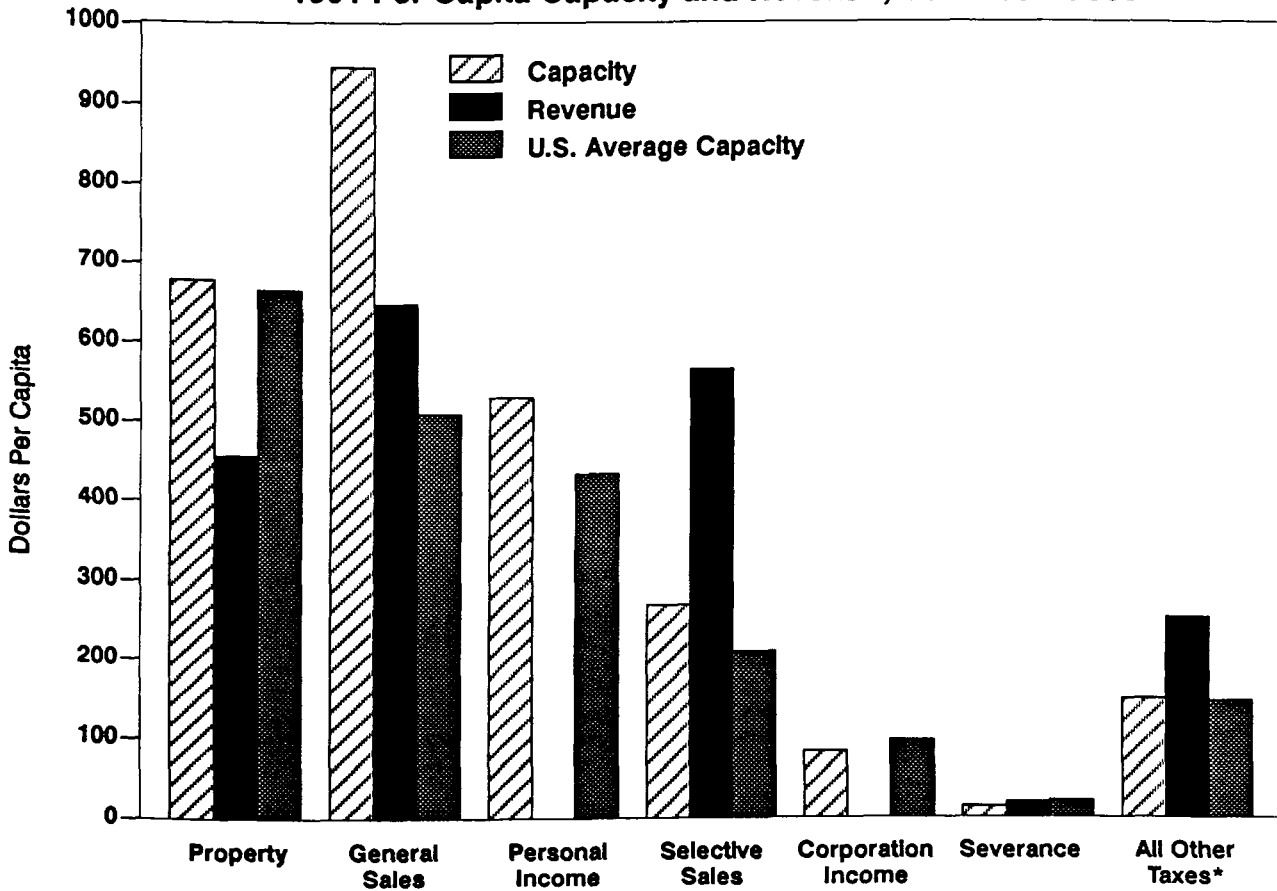
1991 RTS Tax Capacity = 128

1991 RTS Tax Effort = 73

Total RTS Tax Capacity and Tax Effort, 1975-1991



1991 Per Capita Capacity and Revenue, Selected Bases



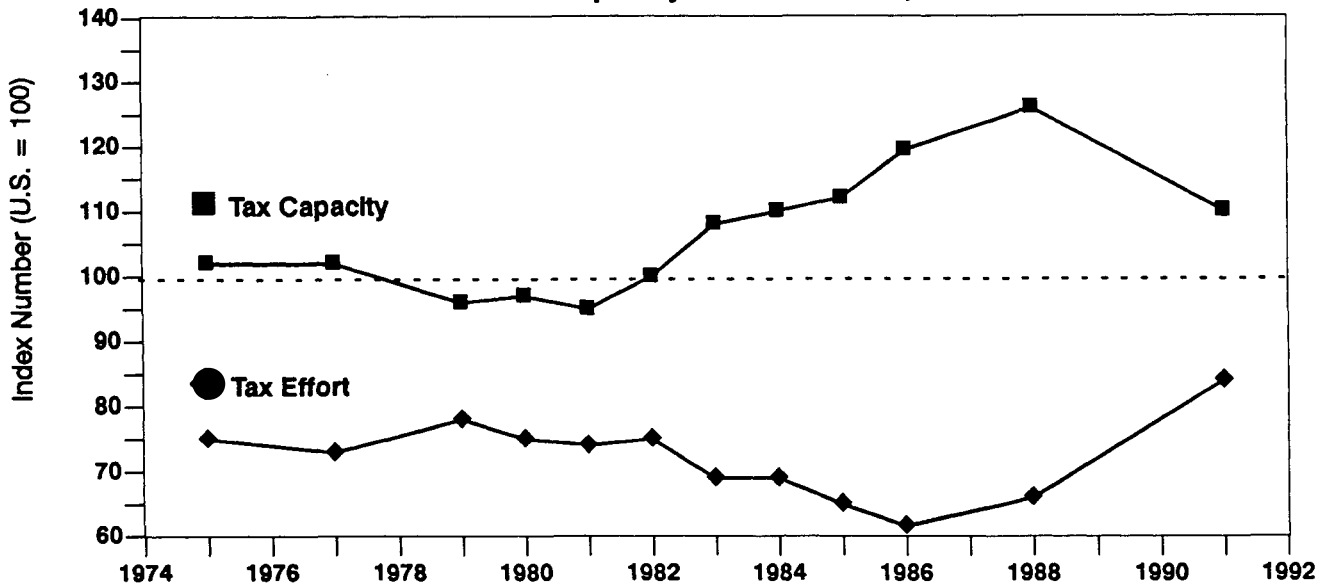
* Tax base is sum of all other taxes, total license taxes, and estate and gift taxes.

New Hampshire

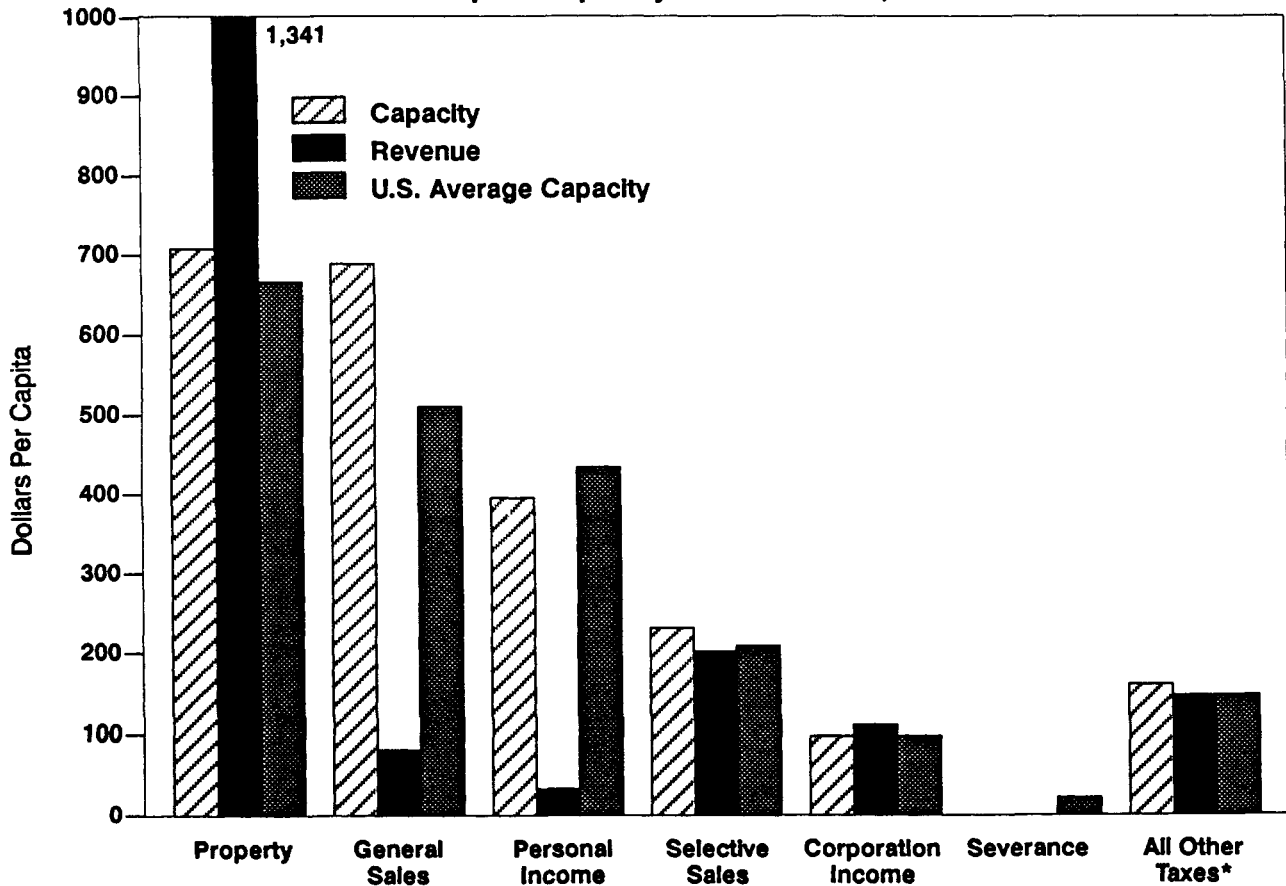
1991 RTS Tax Capacity = 110

1991 RTS Tax Effort = 84

Total RTS Tax Capacity and Tax Effort, 1975-1991



1991 Per Capita Capacity and Revenue, Selected Bases



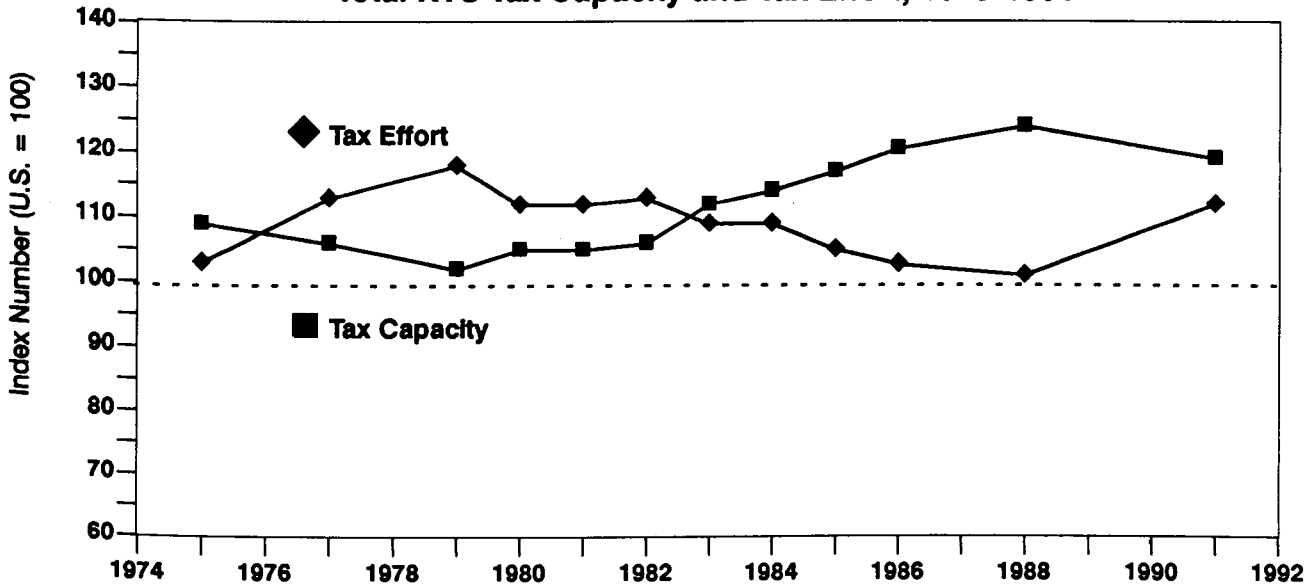
* Tax base is sum of all other taxes, total license taxes, and estate and gift taxes.

New Jersey

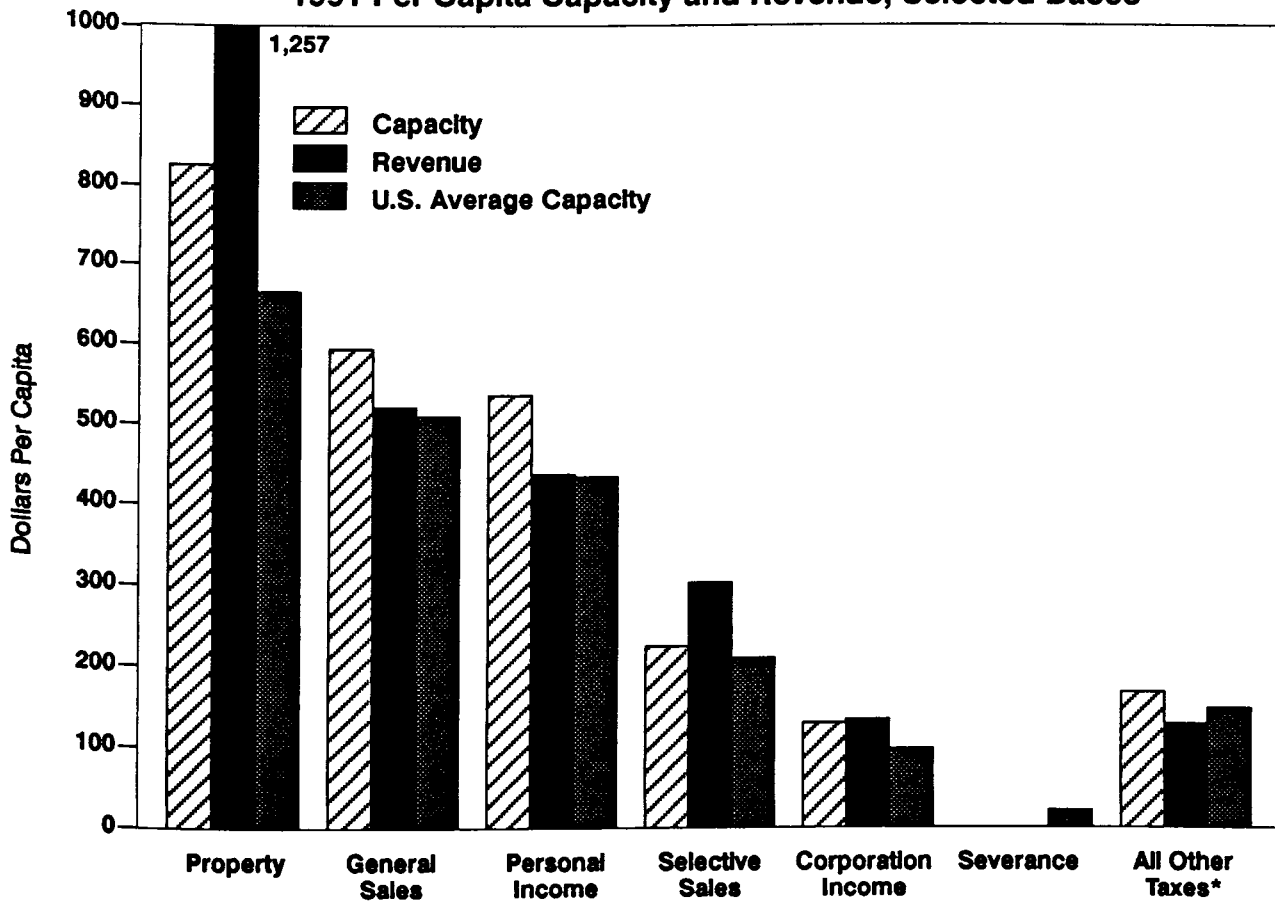
1991 RTS Tax Capacity = 119

1991 RTS Tax Effort = 112

Total RTS Tax Capacity and Tax Effort, 1975-1991



1991 Per Capita Capacity and Revenue, Selected Bases



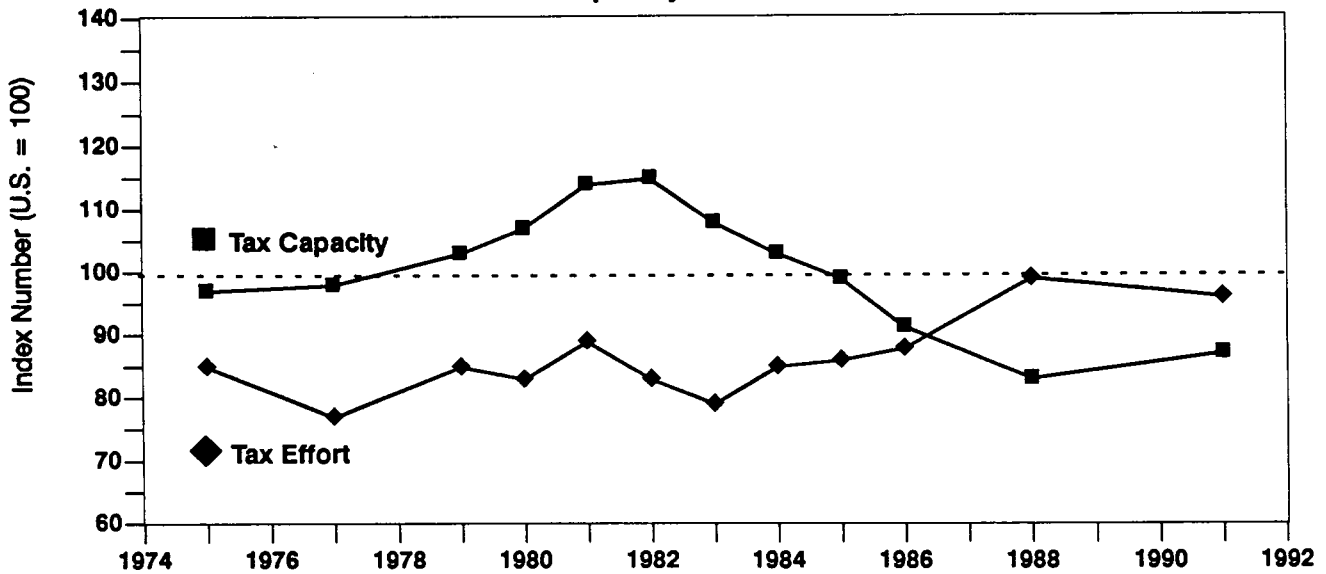
* Tax base is sum of all other taxes, total license taxes, and estate and gift taxes.

New Mexico

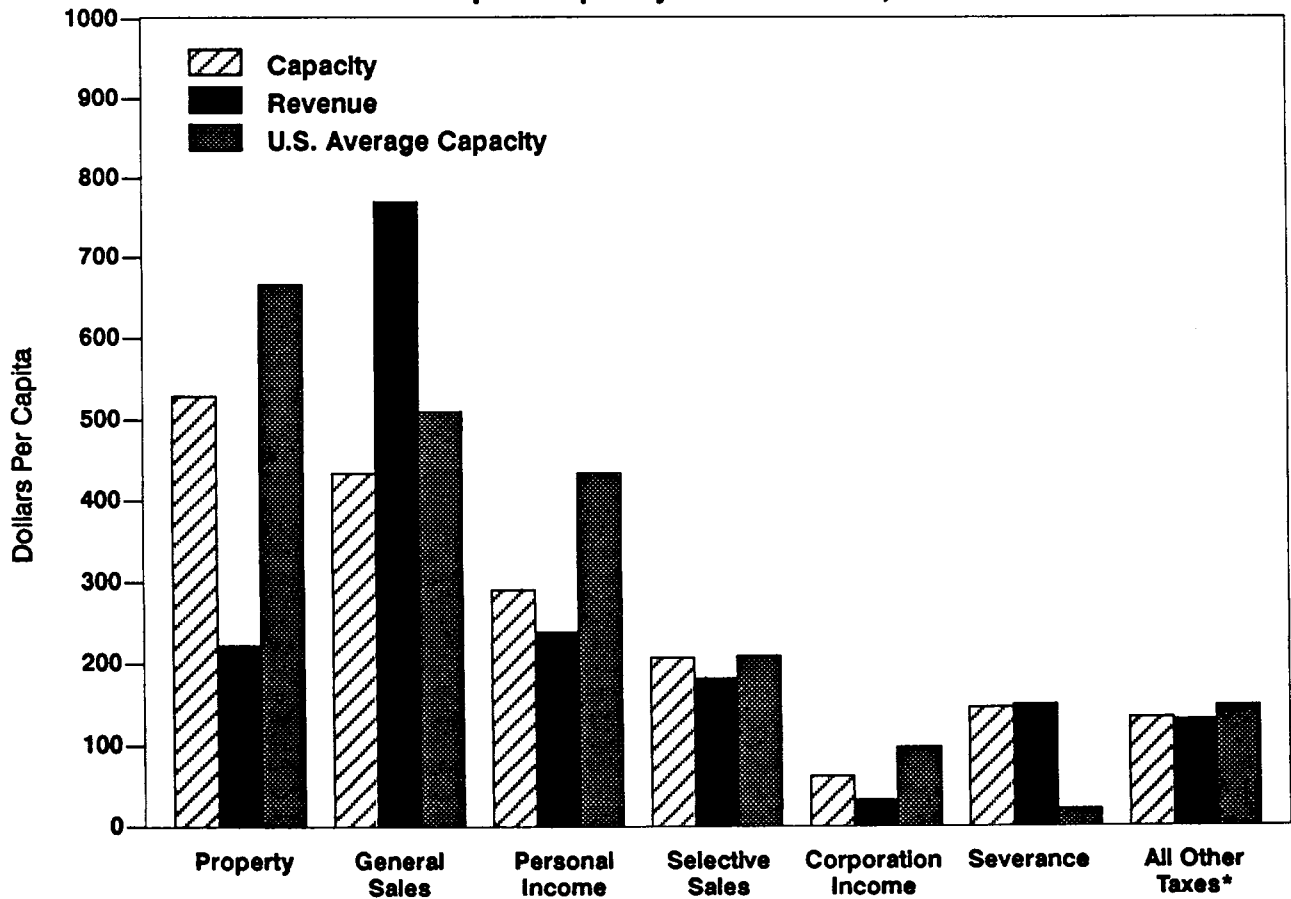
1991 RTS Tax Capacity = 87

1991 RTS Tax Effort = 96

Total RTS Tax Capacity and Tax Effort, 1975-1991



1991 Per Capita Capacity and Revenue, Selected Bases



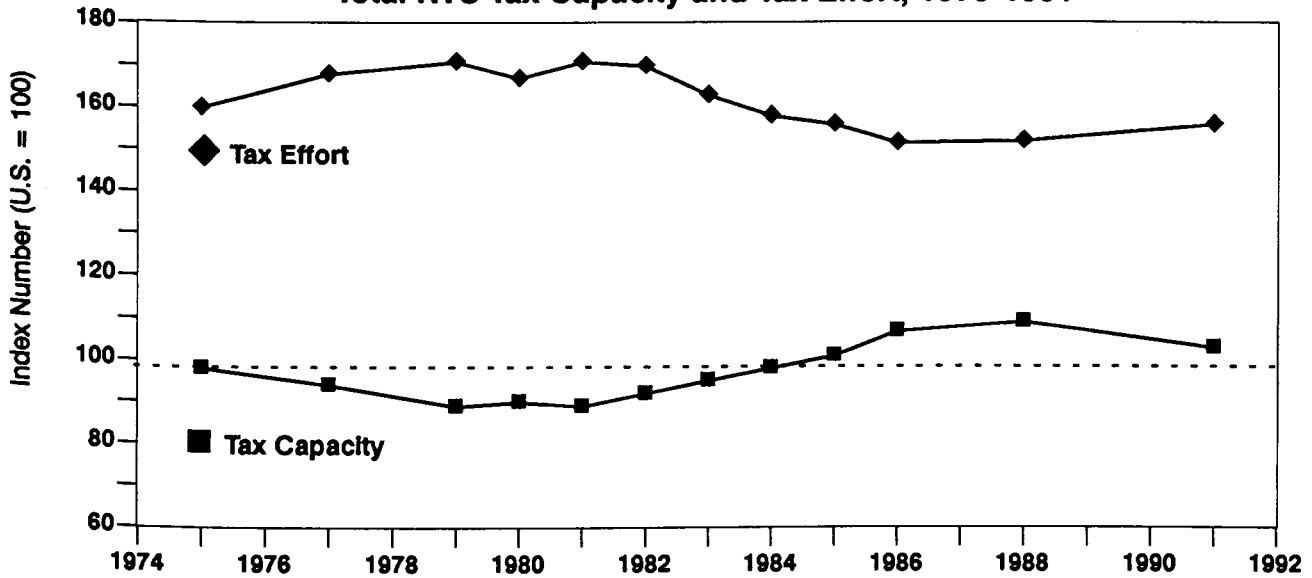
*Tax base is sum of all other taxes, total license taxes, and estate and gift taxes.

New York

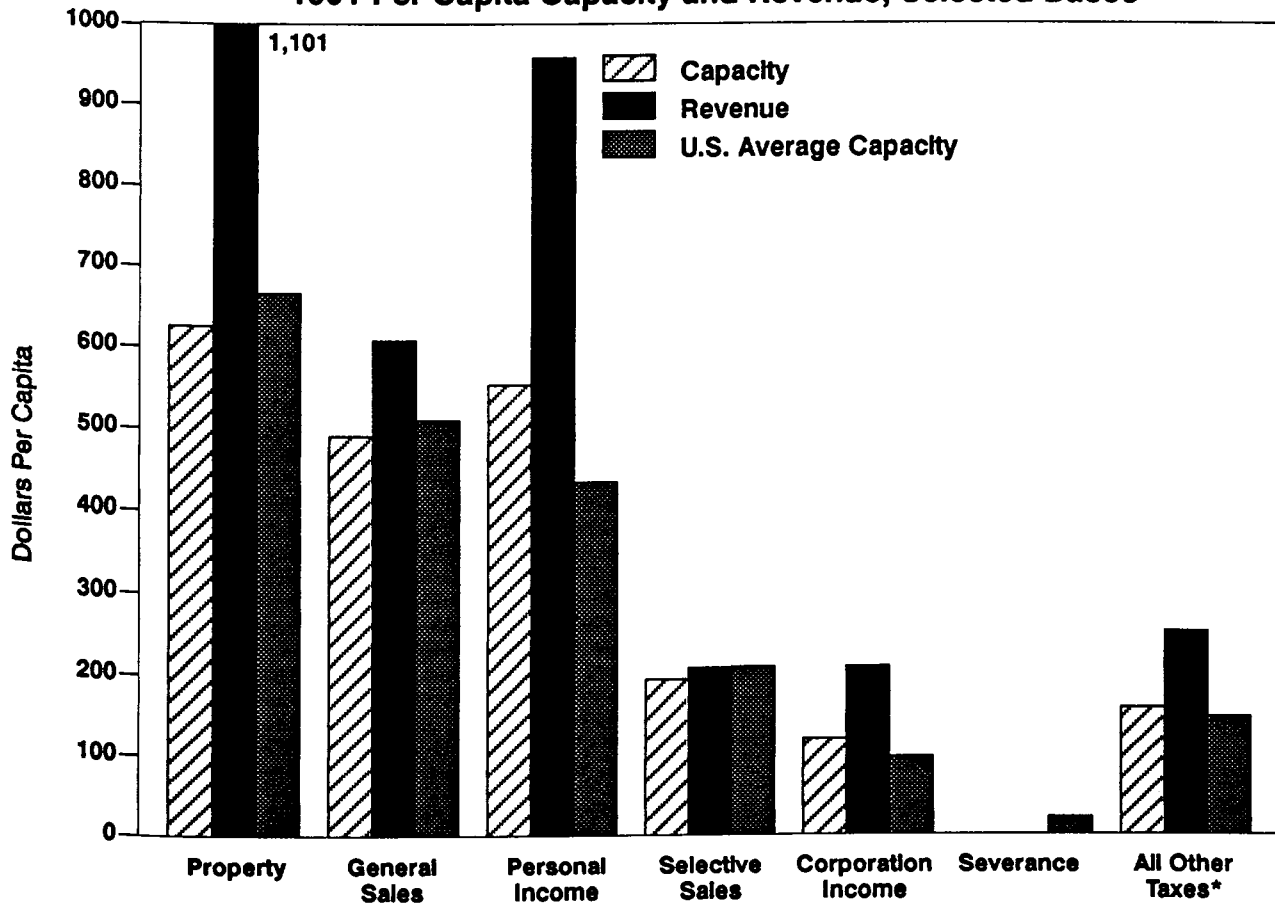
1991 RTS Tax Capacity = 103

1991 RTS Tax Effort = 156

Total RTS Tax Capacity and Tax Effort, 1975-1991



1991 Per Capita Capacity and Revenue, Selected Bases



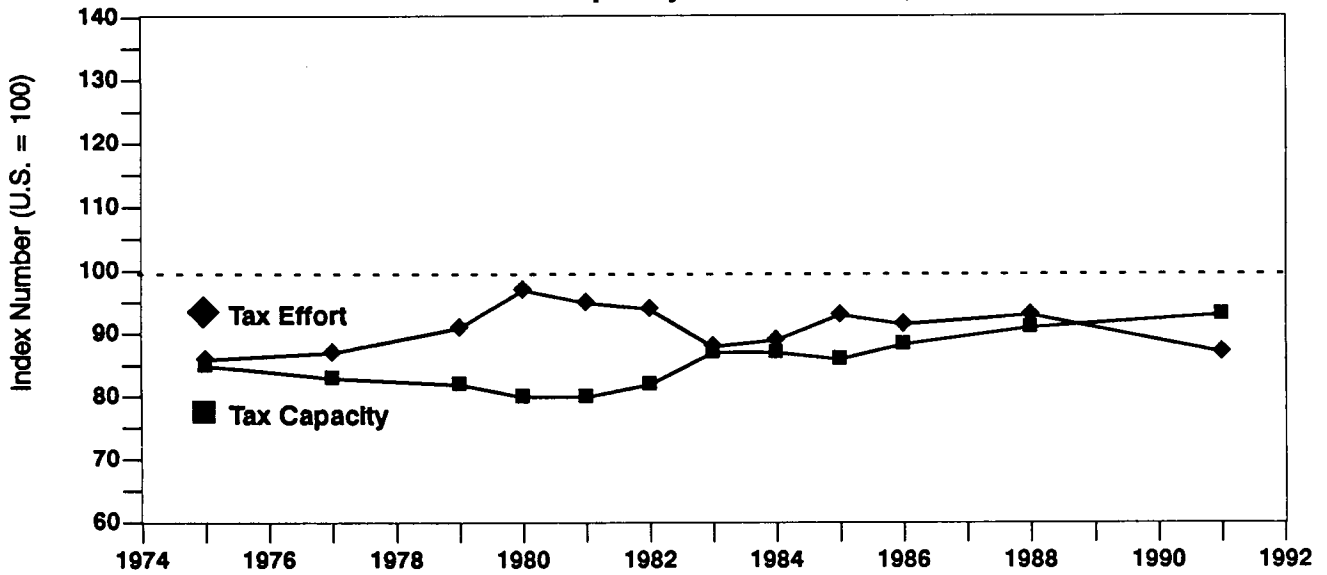
* Tax base is sum of all other taxes, total license taxes, and estate and gift taxes.

North Carolina

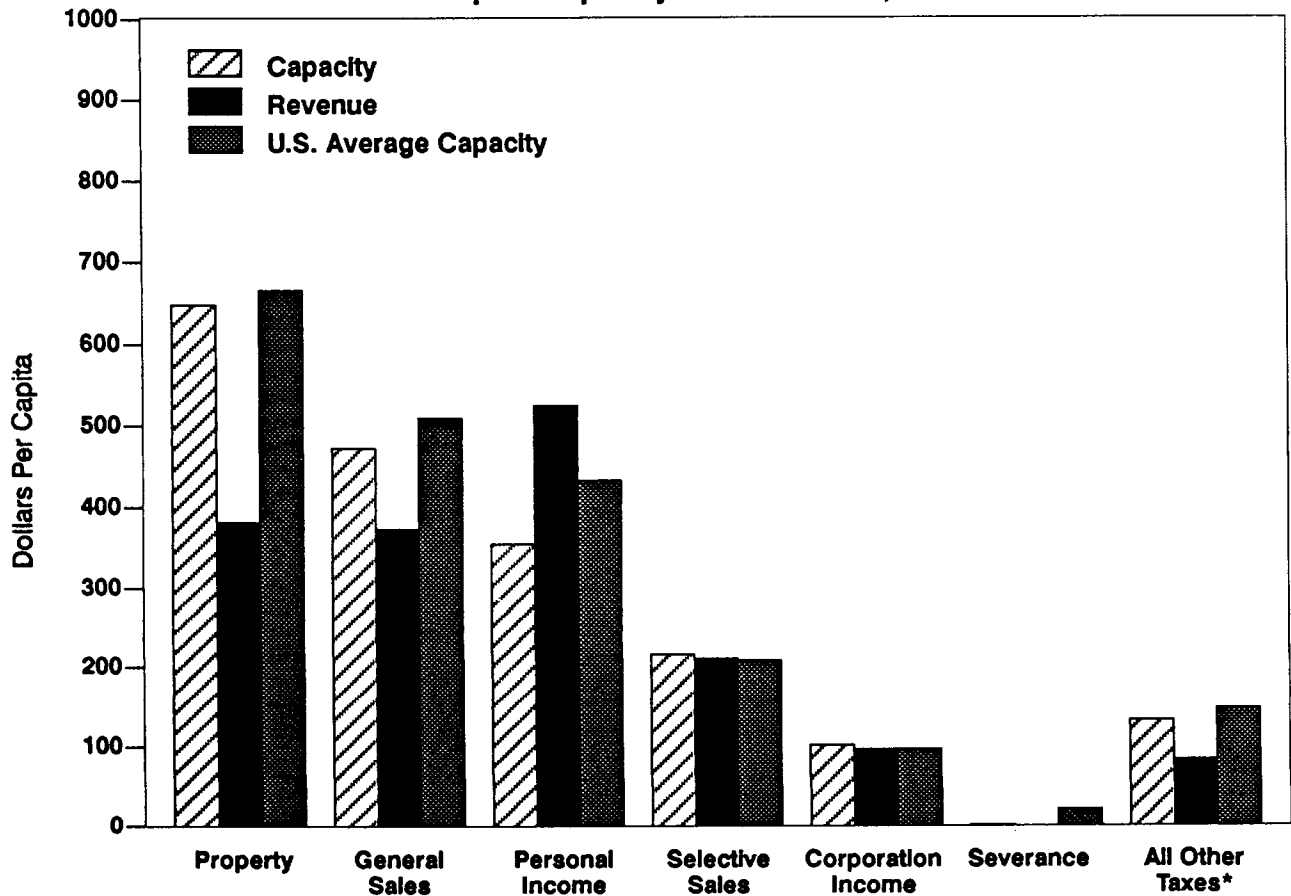
1991 RTS Tax Capacity = 93

1991 RTS Tax Effort = 87

Total RTS Tax Capacity and Tax Effort, 1975-1991



1991 Per Capita Capacity and Revenue, Selected Bases



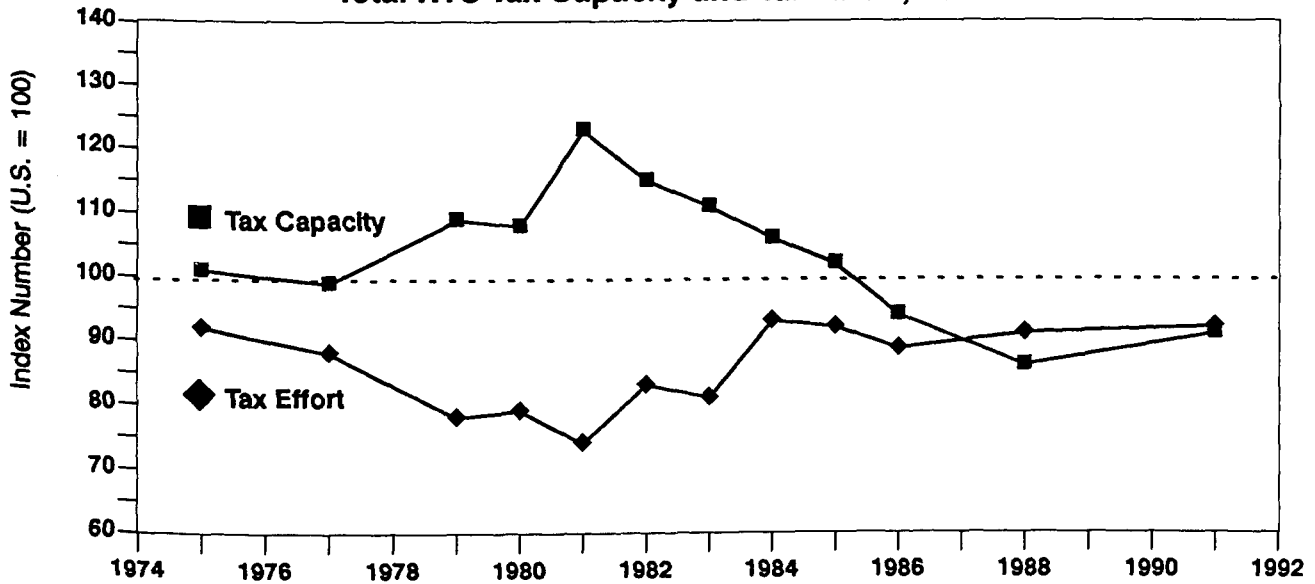
*Tax base is sum of all other taxes, total license taxes, and estate and gift taxes.

North Dakota

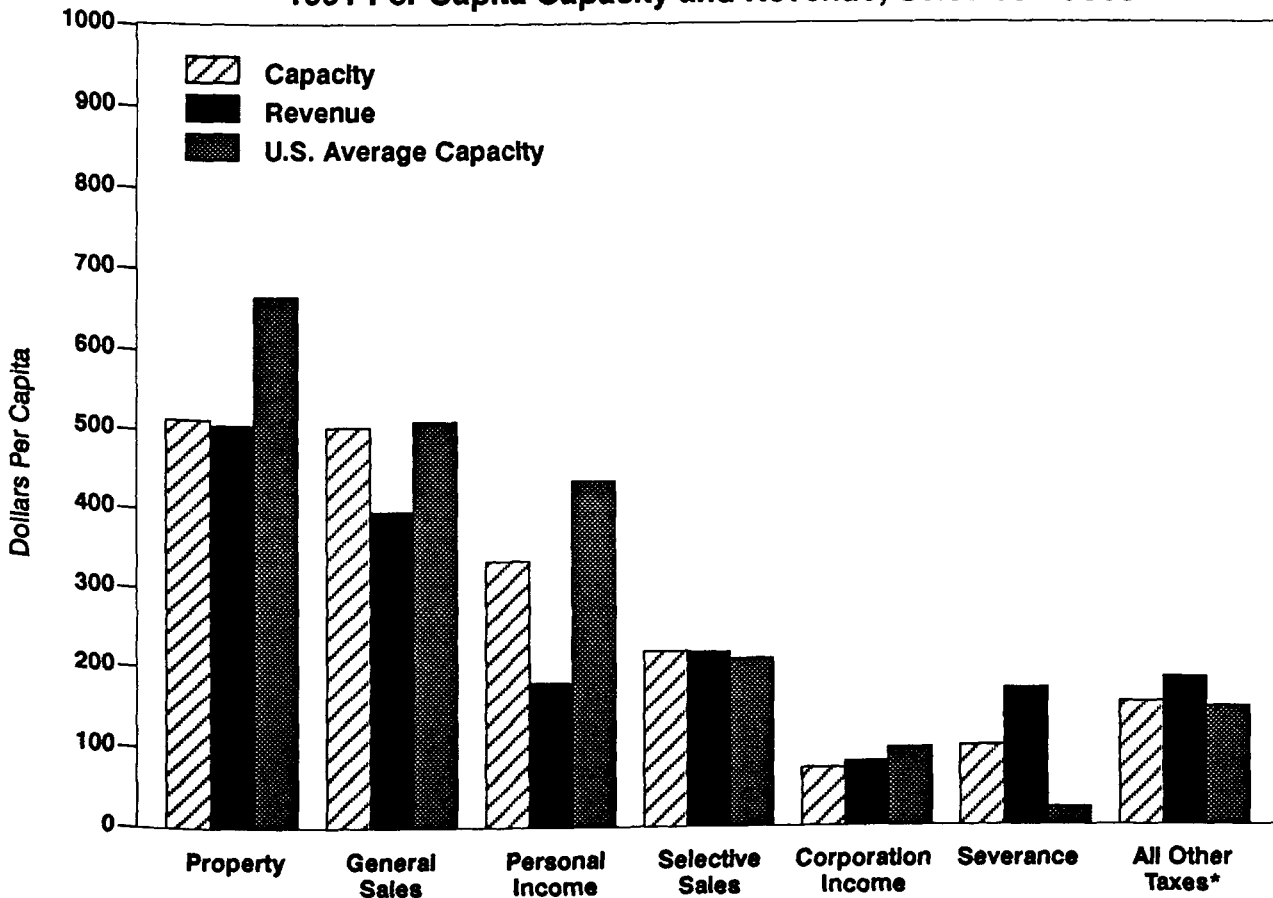
1991 RTS Tax Capacity = 91

1991 RTS Tax Effort = 92

Total RTS Tax Capacity and Tax Effort, 1975-1991



1991 Per Capita Capacity and Revenue, Selected Bases



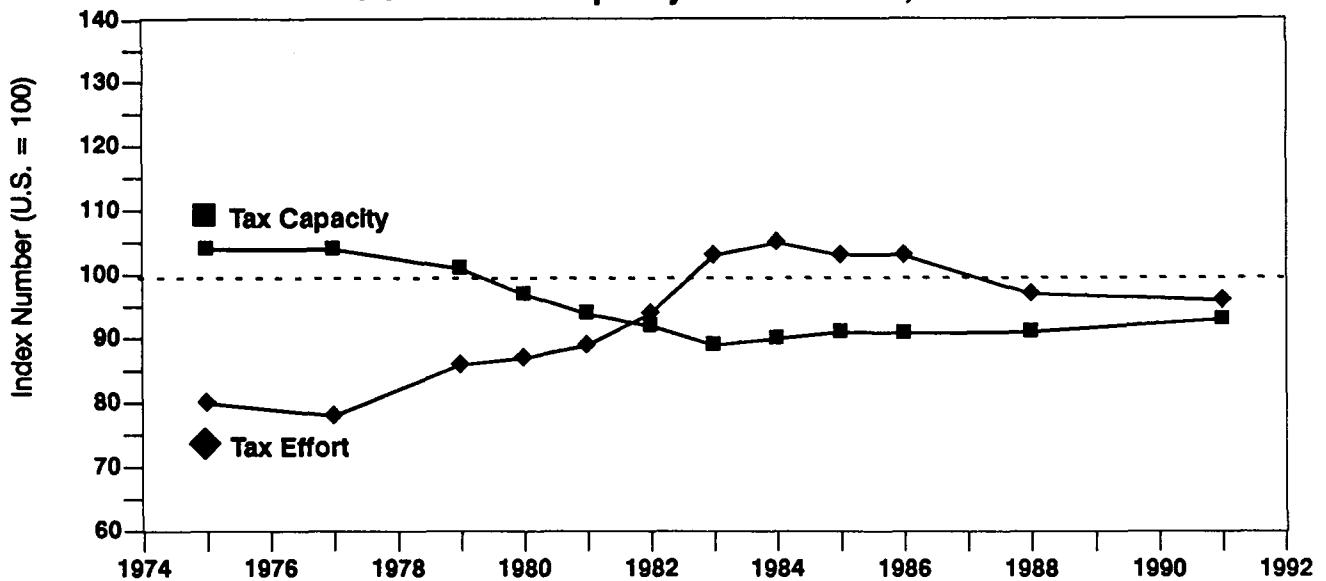
* Tax base is sum of all other taxes, total license taxes, and estate and gift taxes.

Ohio

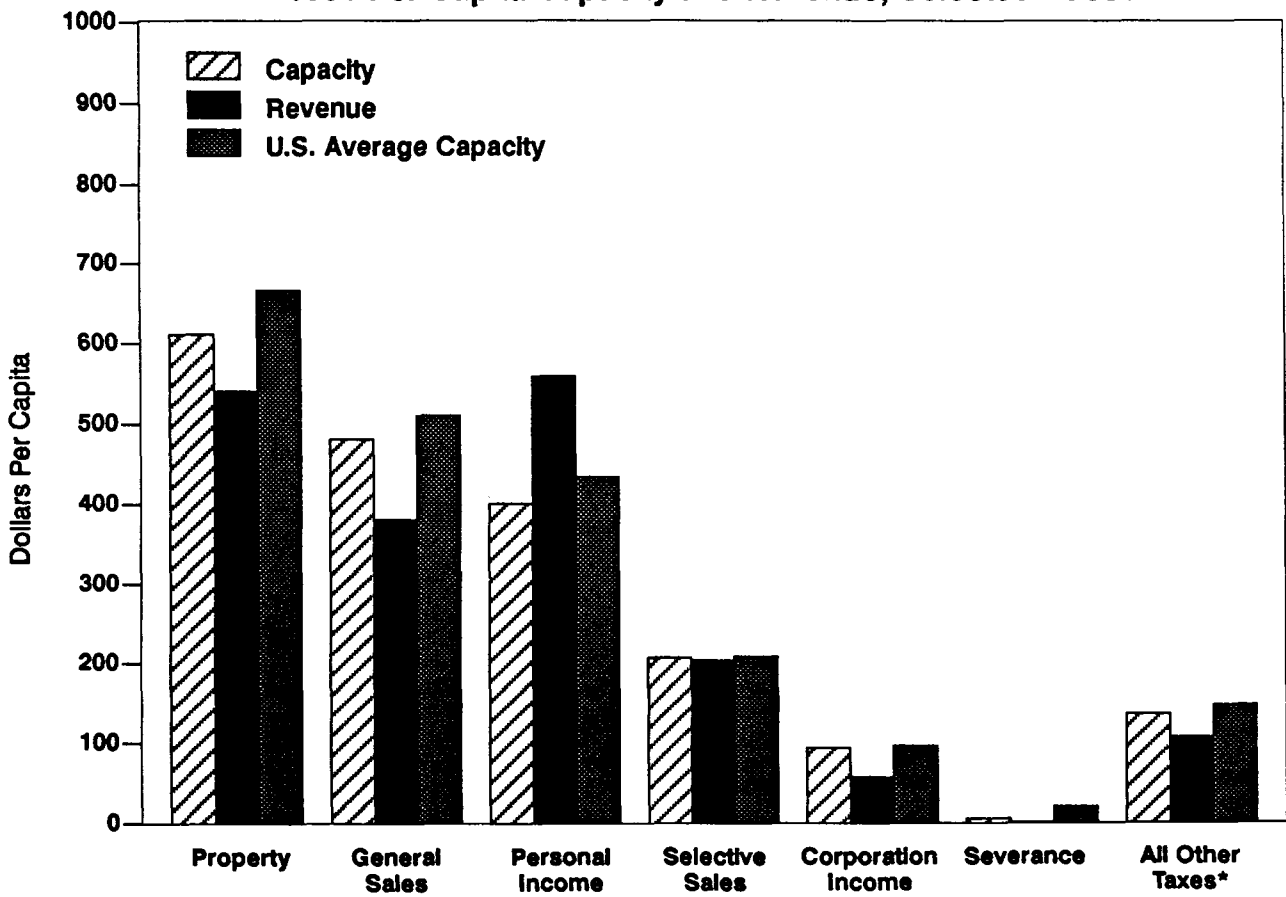
1991 RTS Tax Capacity = 93

1991 RTS Tax Effort = 96

Total RTS Tax Capacity and Tax Effort, 1975-1991



1991 Per Capita Capacity and Revenue, Selected Bases



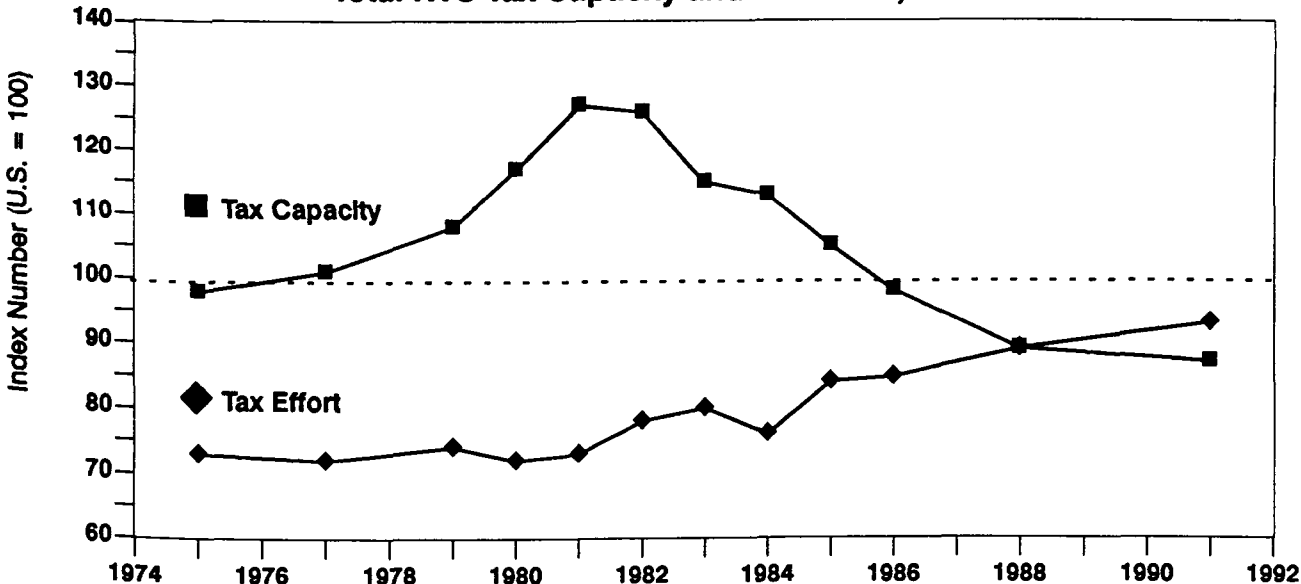
* Tax base is sum of all other taxes, total license taxes, and estate and gift taxes.

Oklahoma

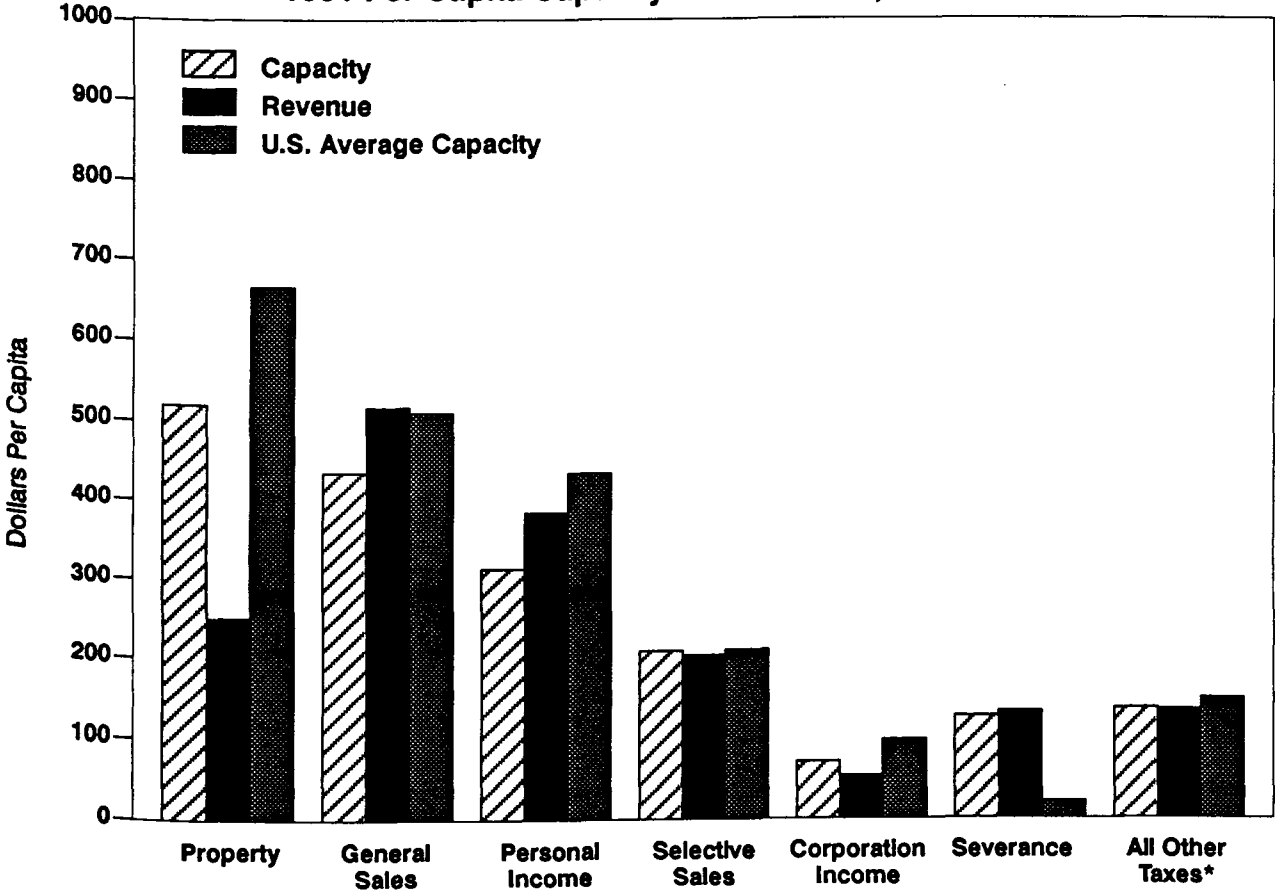
1991 RTS Tax Capacity = 87

1991 RTS Tax Effort = 93

Total RTS Tax Capacity and Tax Effort, 1975-1991



1991 Per Capita Capacity and Revenue, Selected Bases



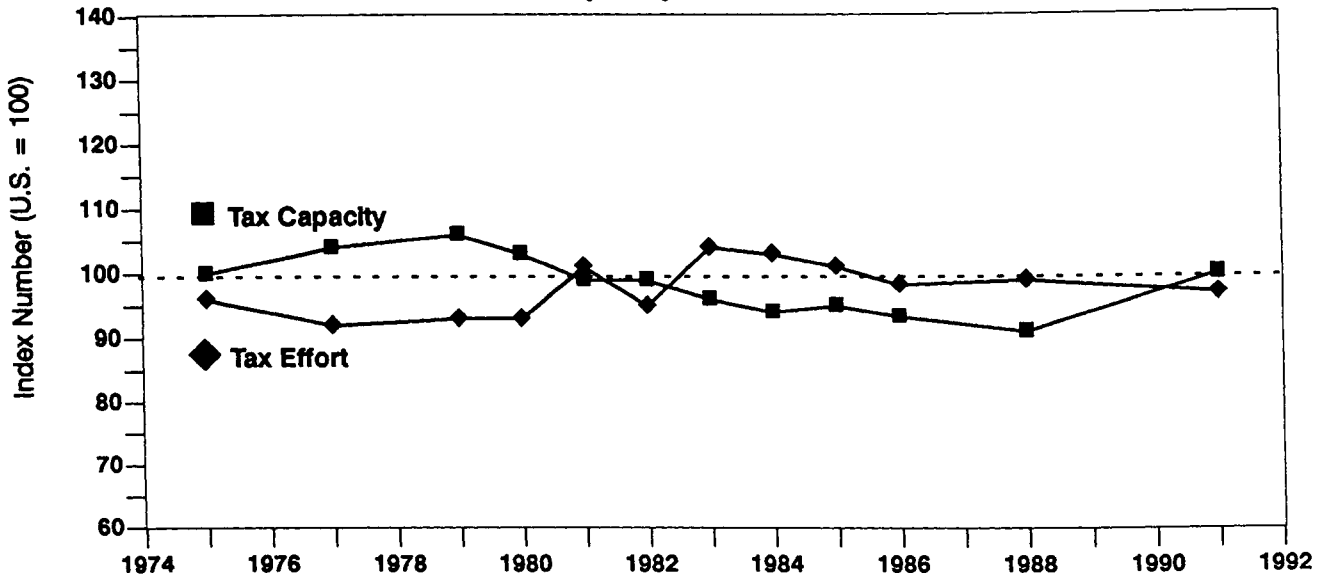
* Tax base is sum of all other taxes, total license taxes, and estate and gift taxes.

Oregon

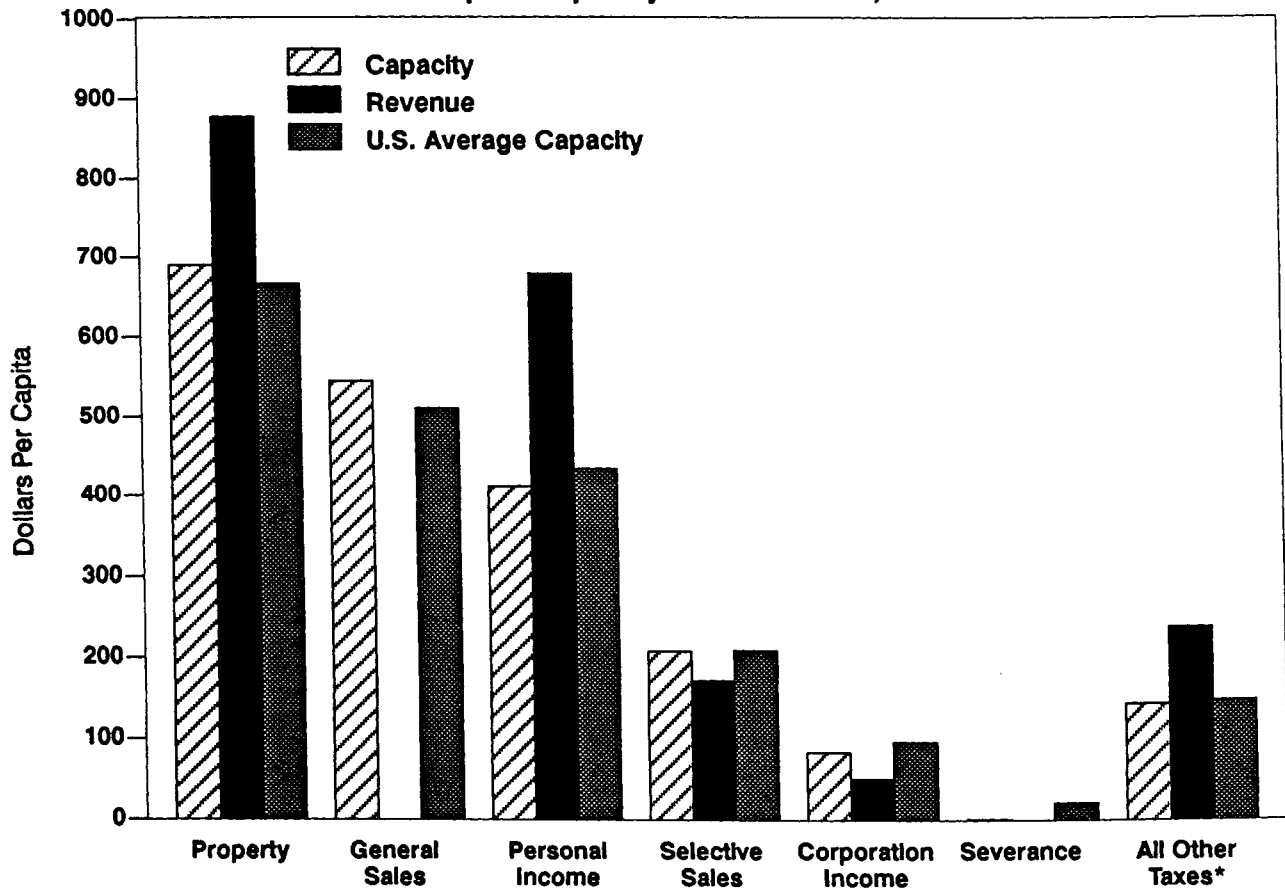
1991 RTS Tax Capacity = 100

1991 RTS Tax Effort = 97

Total RTS Tax Capacity and Tax Effort, 1975-1991



1991 Per Capita Capacity and Revenue, Selected Bases



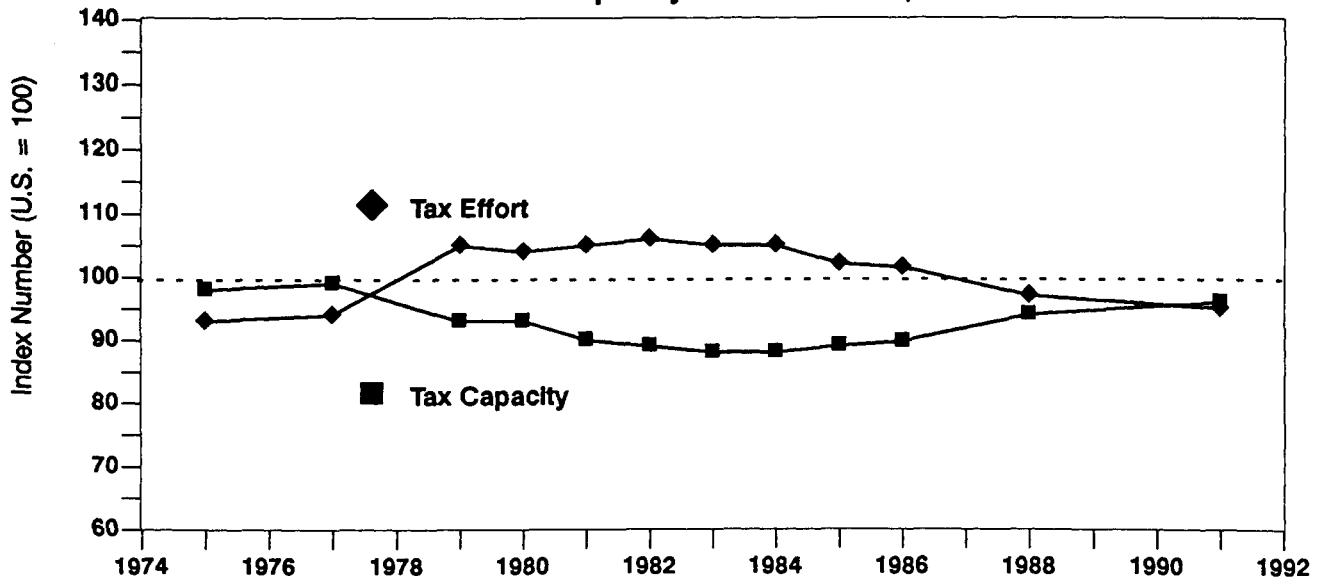
* Tax base is sum of all other taxes, total license taxes, and estate and gift taxes.

Pennsylvania

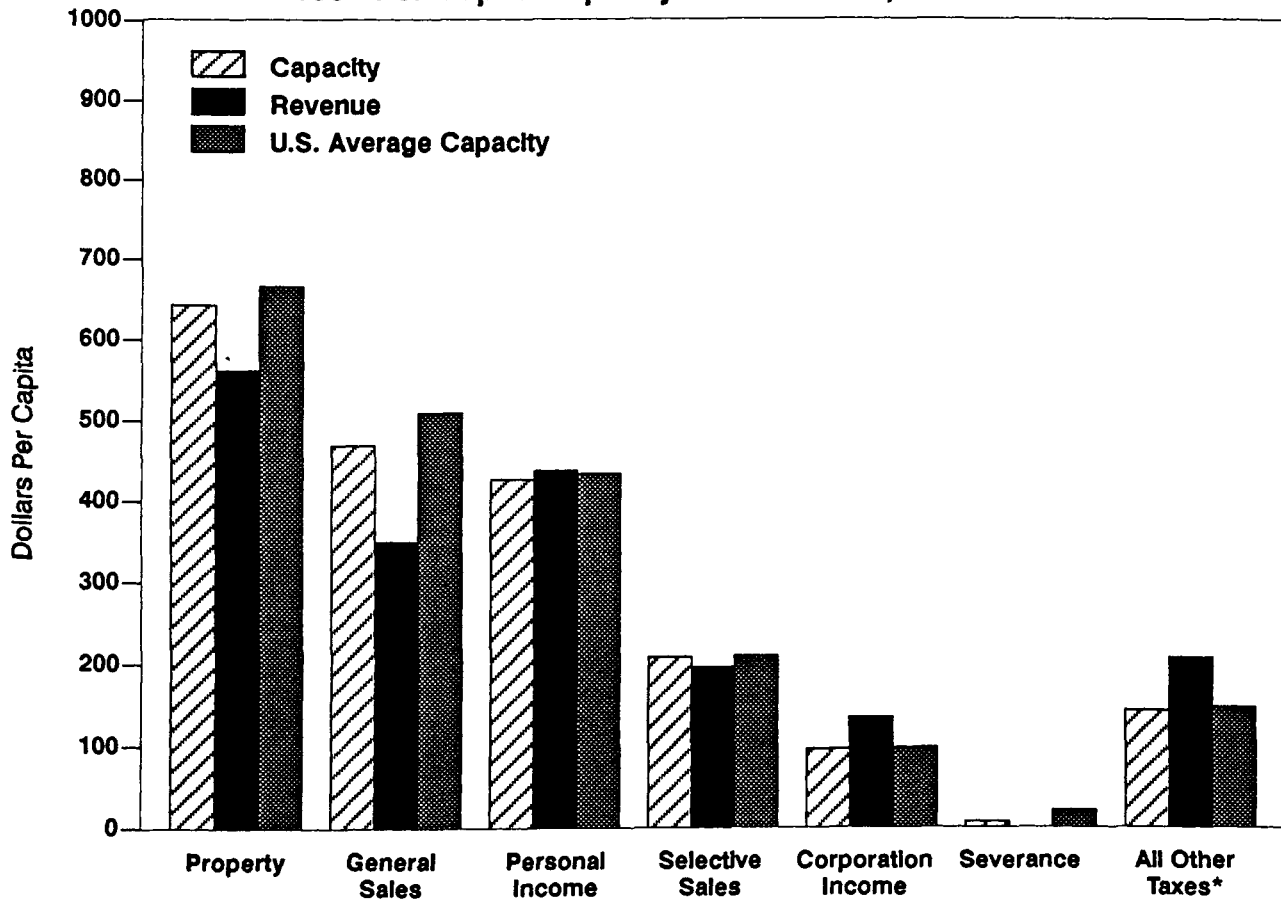
1991 RTS Tax Capacity = 96

1991 RTS Tax Effort = 95

Total RTS Tax Capacity and Tax Effort, 1975-1991



1991 Per Capita Capacity and Revenue, Selected Bases



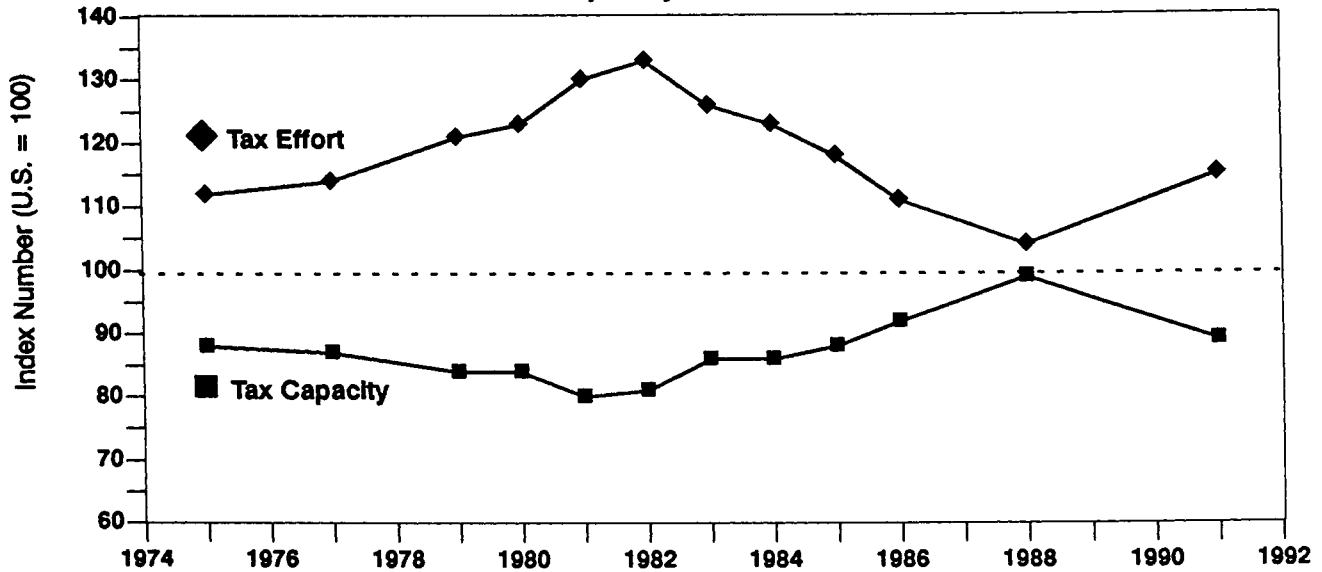
* Tax base is sum of all other taxes, total license taxes, and estate and gift taxes.

Rhode Island

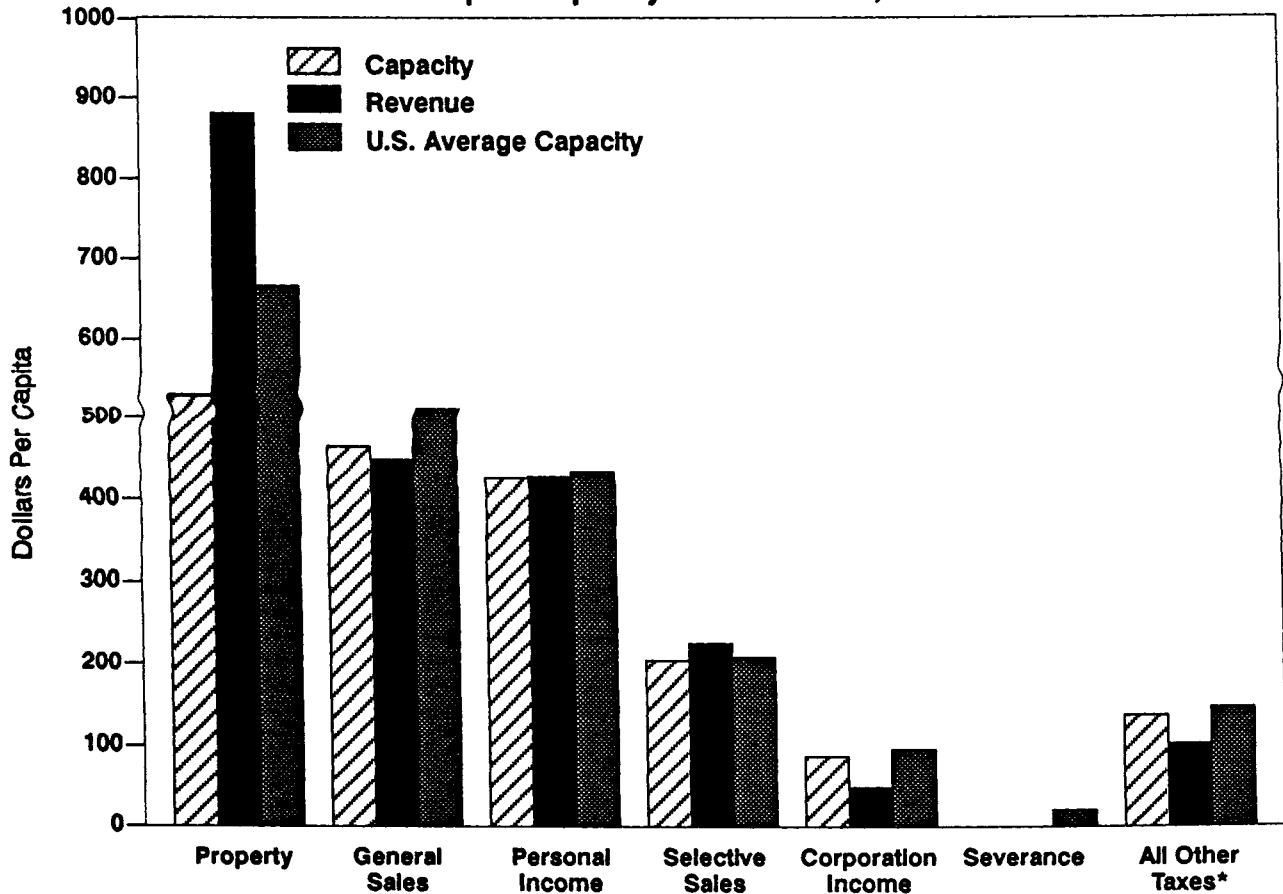
1991 RTS Tax Capacity = 89

1991 RTS Tax Effort = 115

Total RTS Tax Capacity and Tax Effort, 1975-1991



1991 Per Capita Capacity and Revenue, Selected Bases



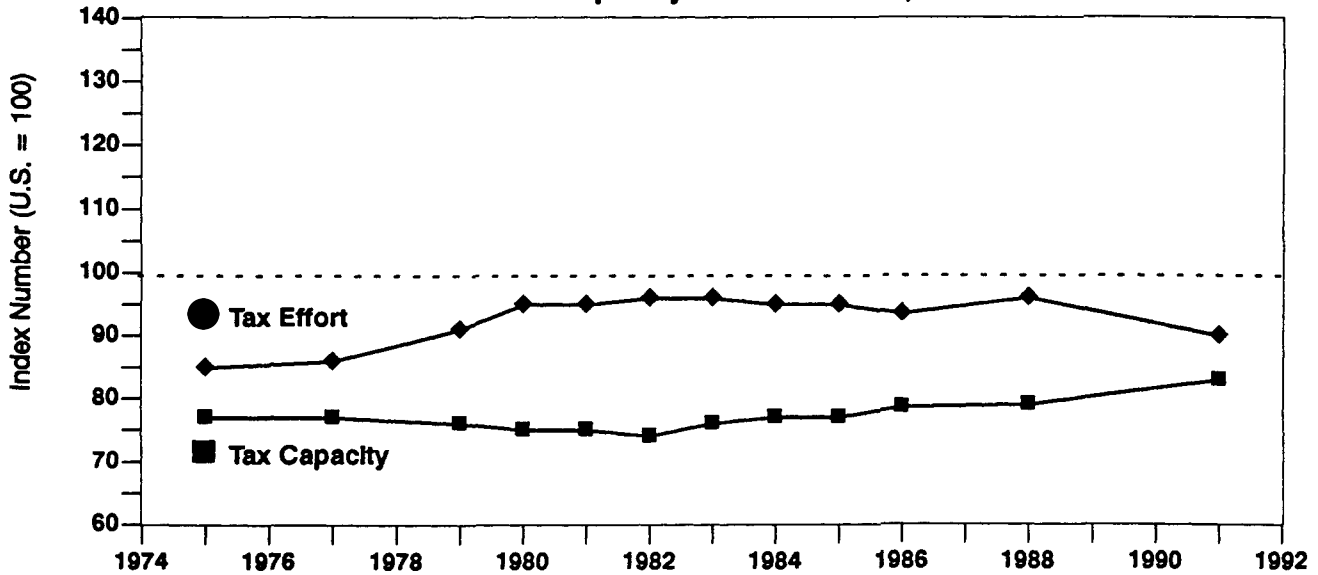
*Tax base is sum of all other taxes, total license taxes, and estate and gift taxes.

South Carolina

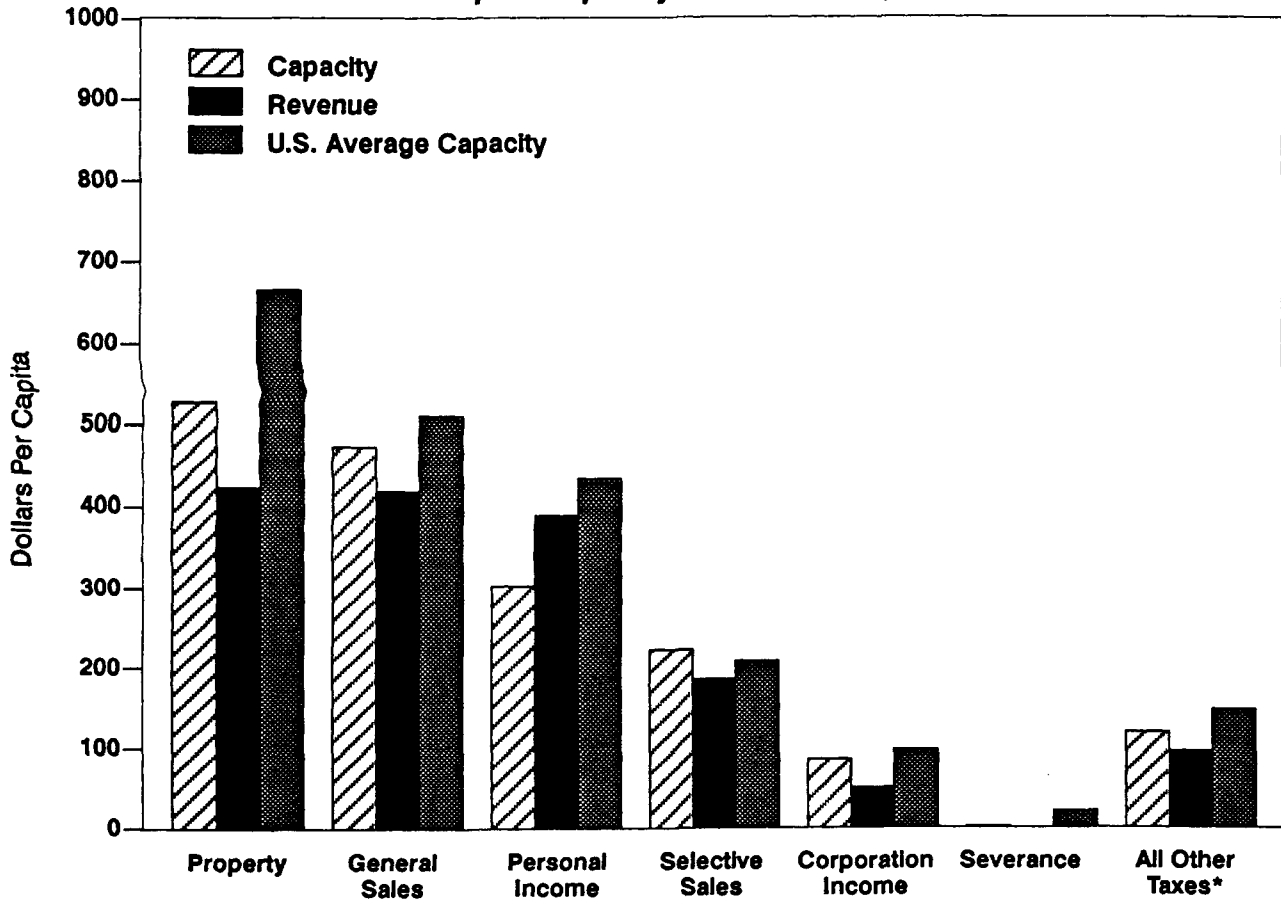
1991 RTS Tax Capacity = 83

1991 RTS Tax Effort = 90

Total RTS Tax Capacity and Tax Effort, 1975-1991



1991 Per Capita Capacity and Revenue, Selected Bases



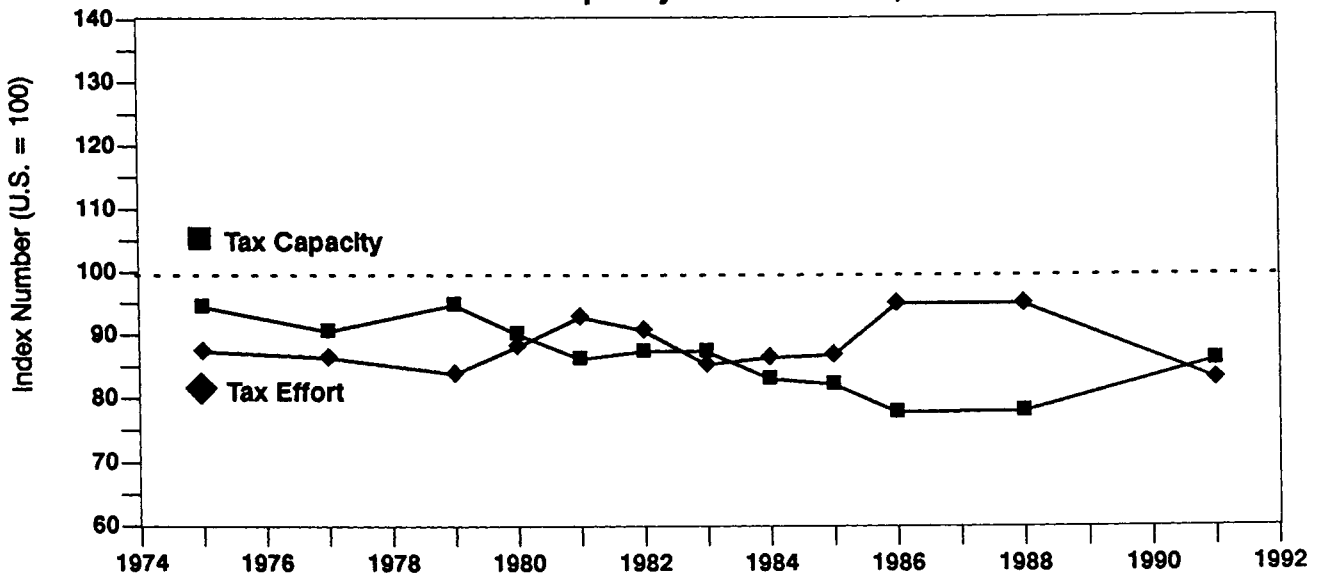
* Tax base is sum of all other taxes, total license taxes, and estate and gift taxes.

South Dakota

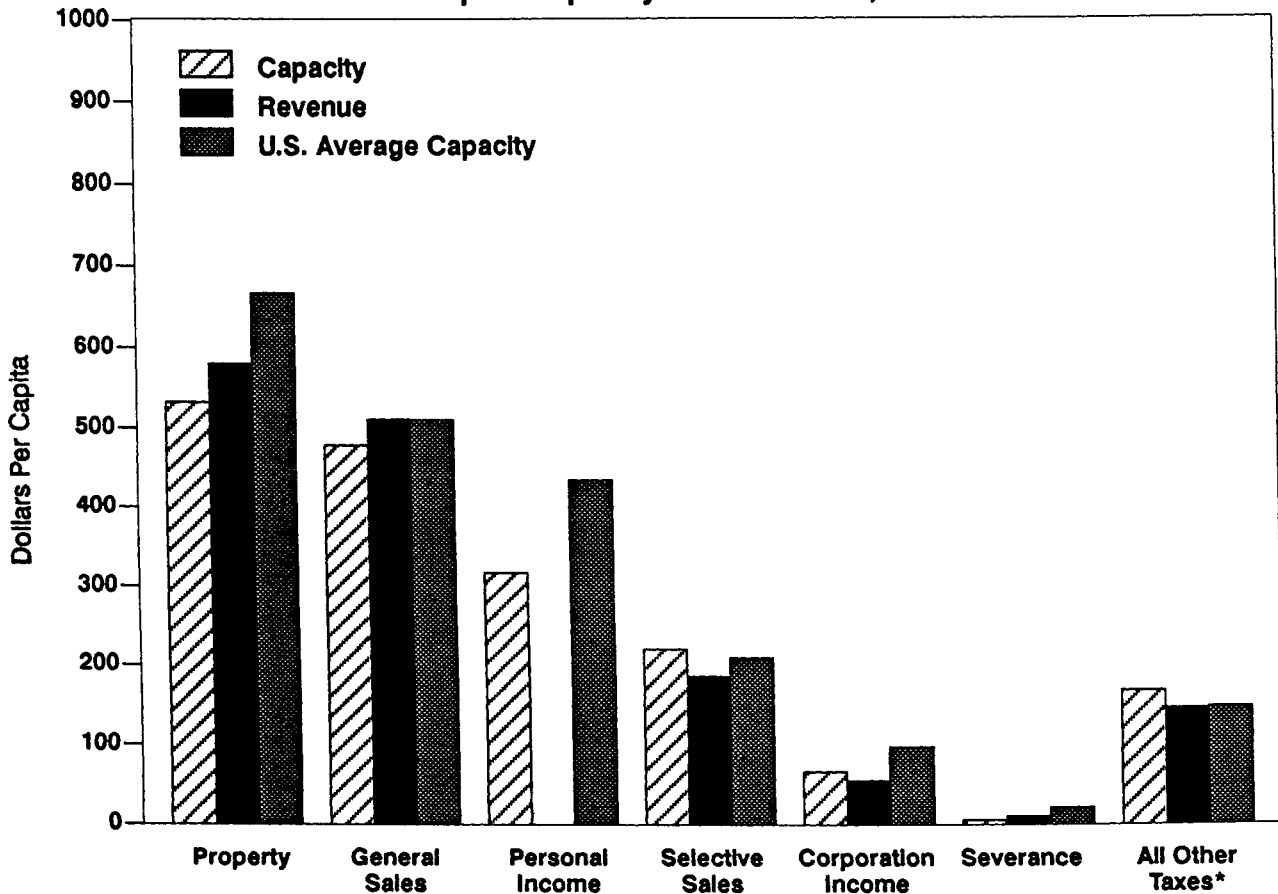
1991 RTS Tax Capacity = 86

1991 RTS Tax Effort = 83

Total RTS Tax Capacity and Tax Effort, 1975-1991



1991 Per Capita Capacity and Revenue, Selected Bases



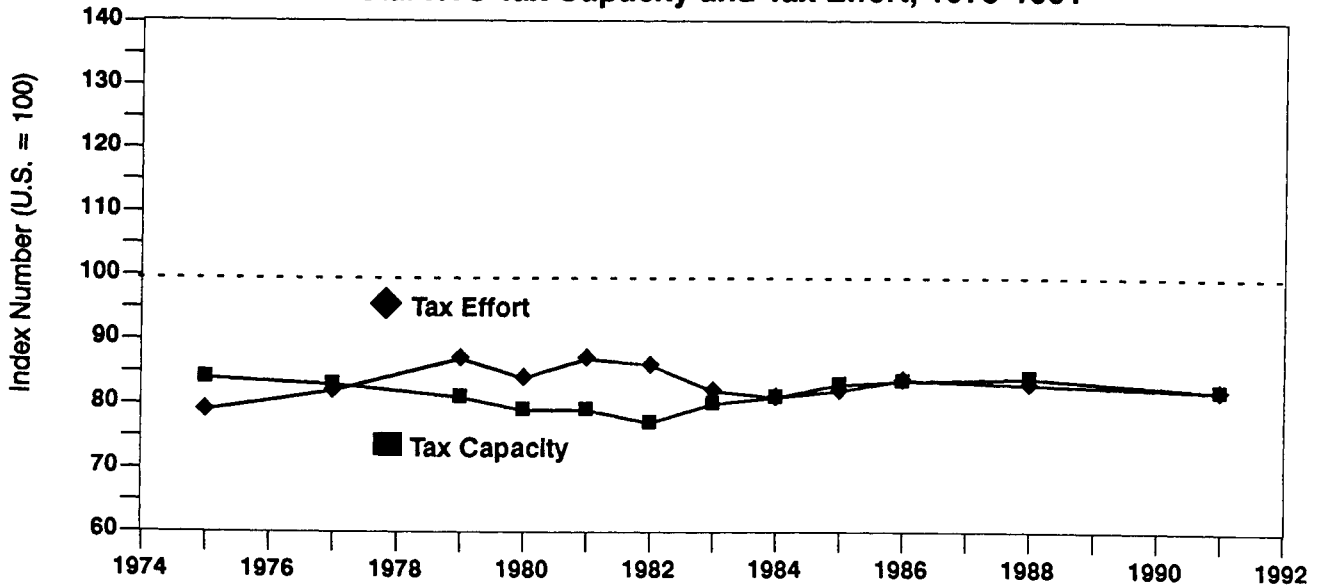
*Tax base is sum of all other taxes, total license taxes, and estate and gift taxes.

Tennessee

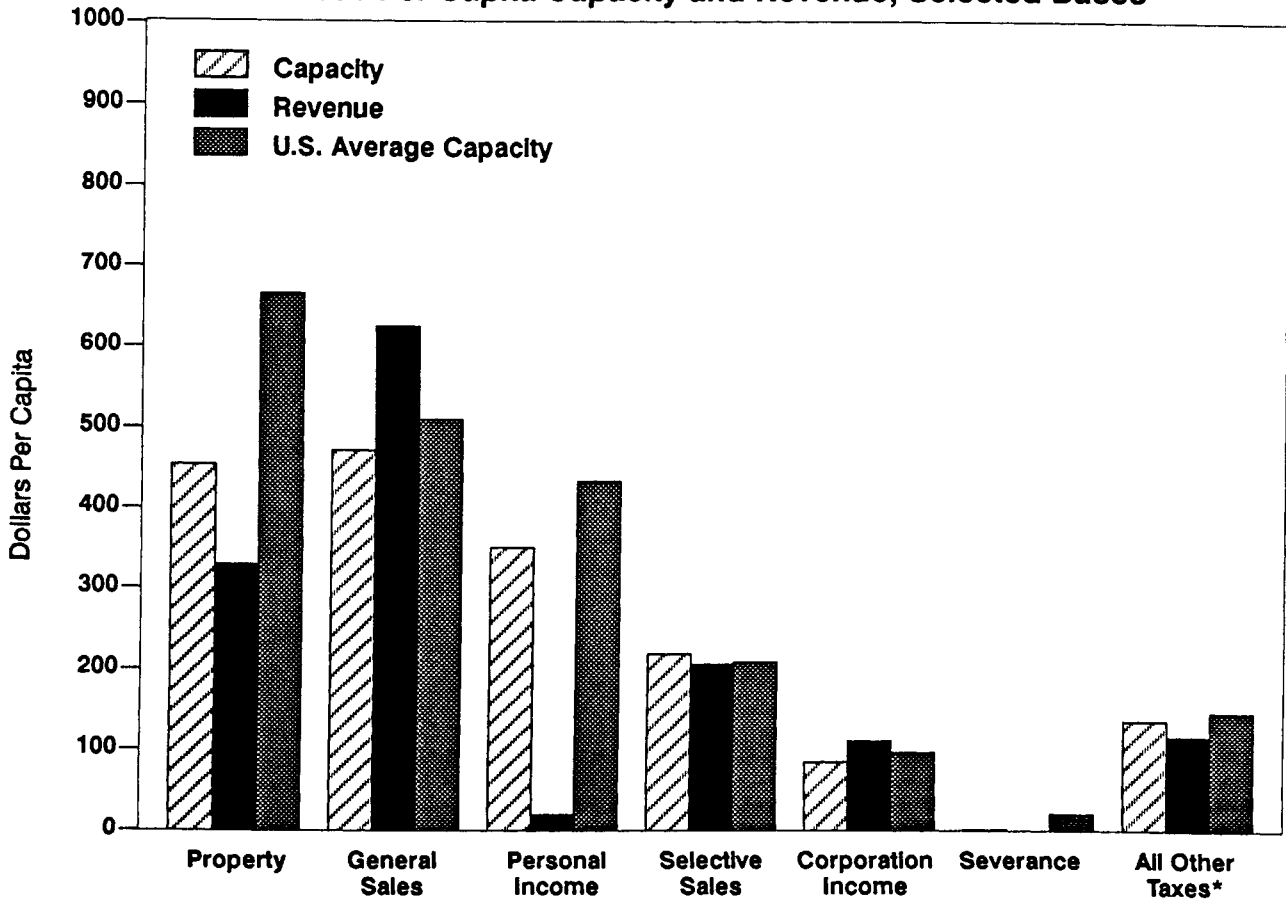
1991 RTS Tax Capacity = 82

1991 RTS Tax Effort = 82

Total RTS Tax Capacity and Tax Effort, 1975-1991



1991 Per Capita Capacity and Revenue, Selected Bases



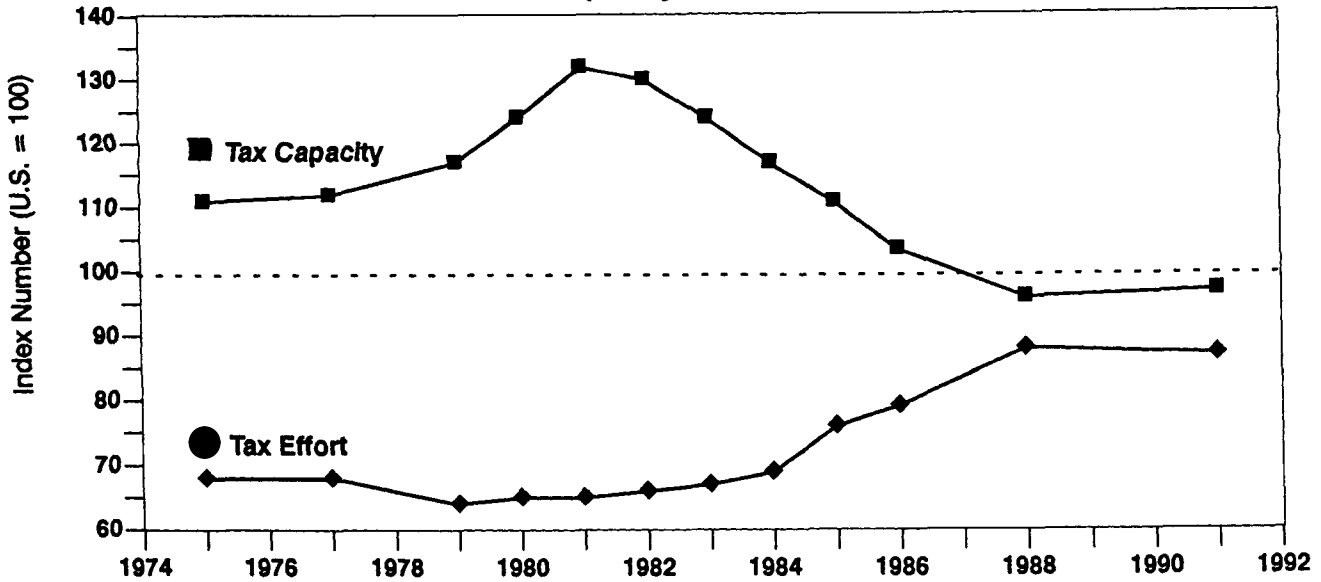
* Tax base is sum of all other taxes, total license taxes, and estate and gift taxes.

Texas

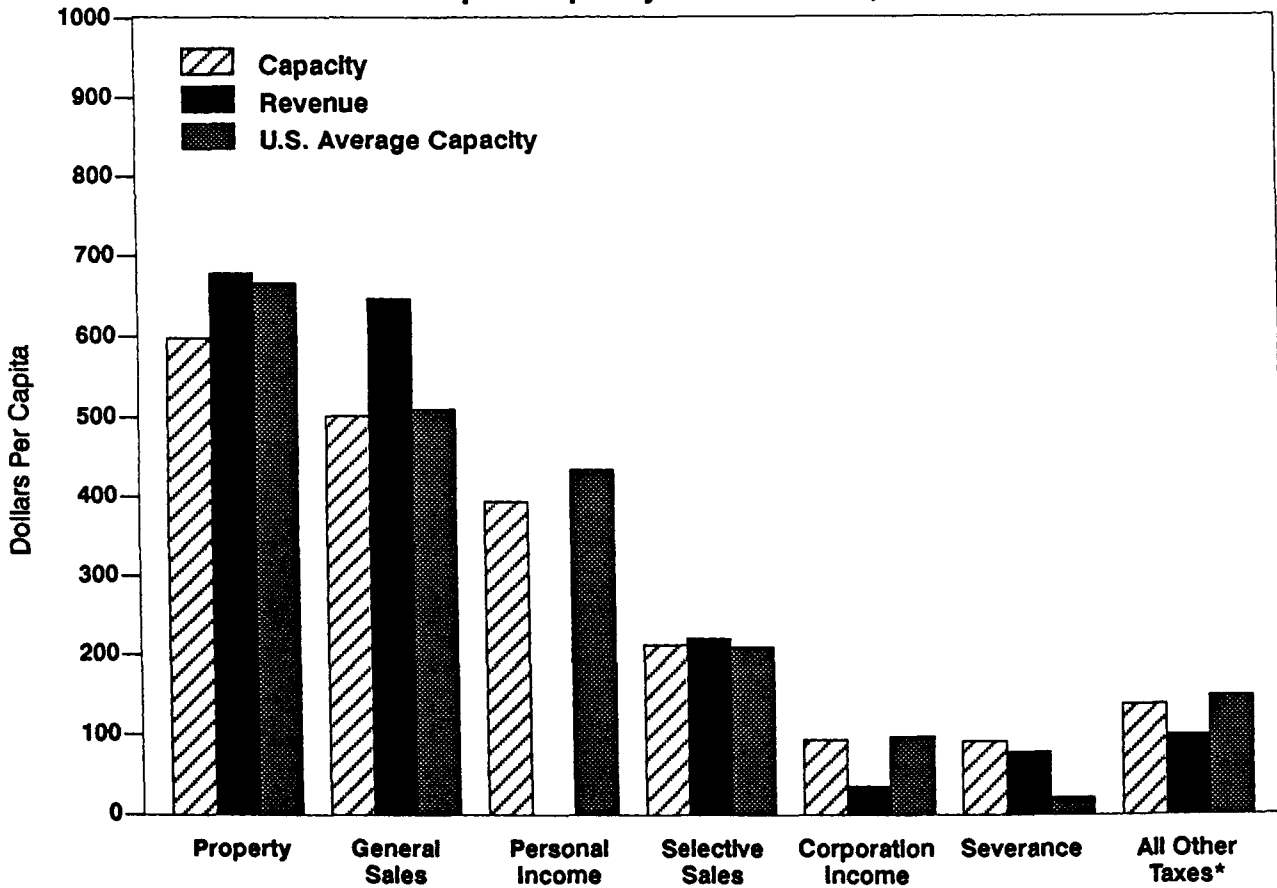
1991 RTS Tax Capacity = 97

1991 RTS Tax Effort = 87

Total RTS Tax Capacity and Tax Effort, 1975-1991



1991 Per Capita Capacity and Revenue, Selected Bases



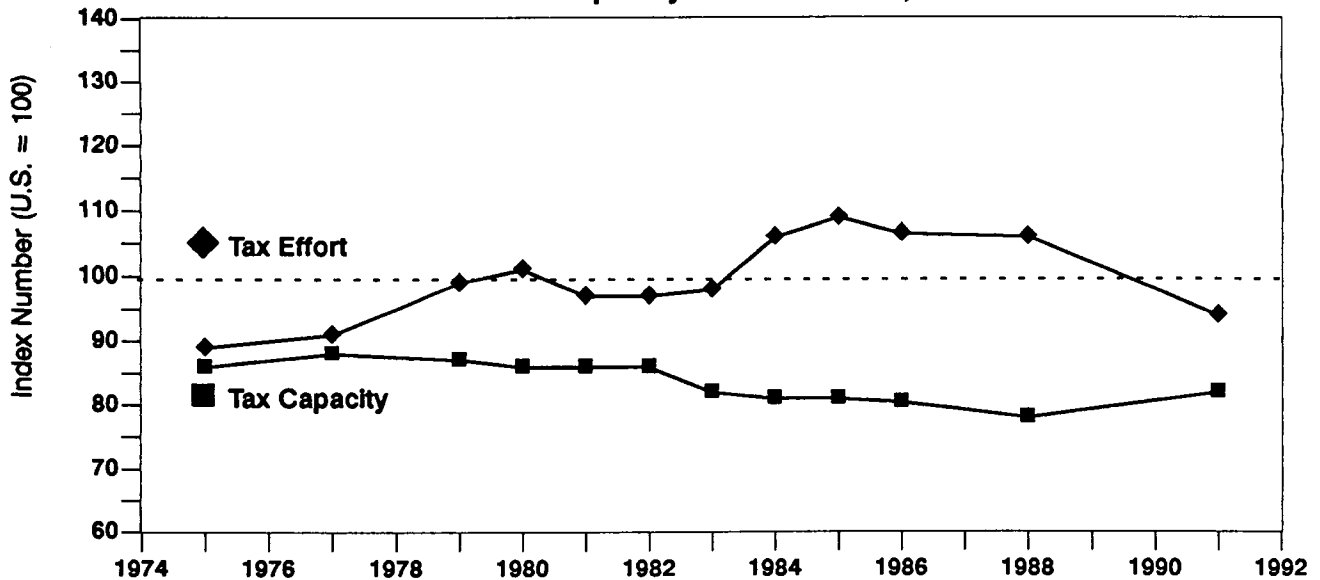
* Tax base is sum of all other taxes, total license taxes, and estate and gift taxes.

Utah

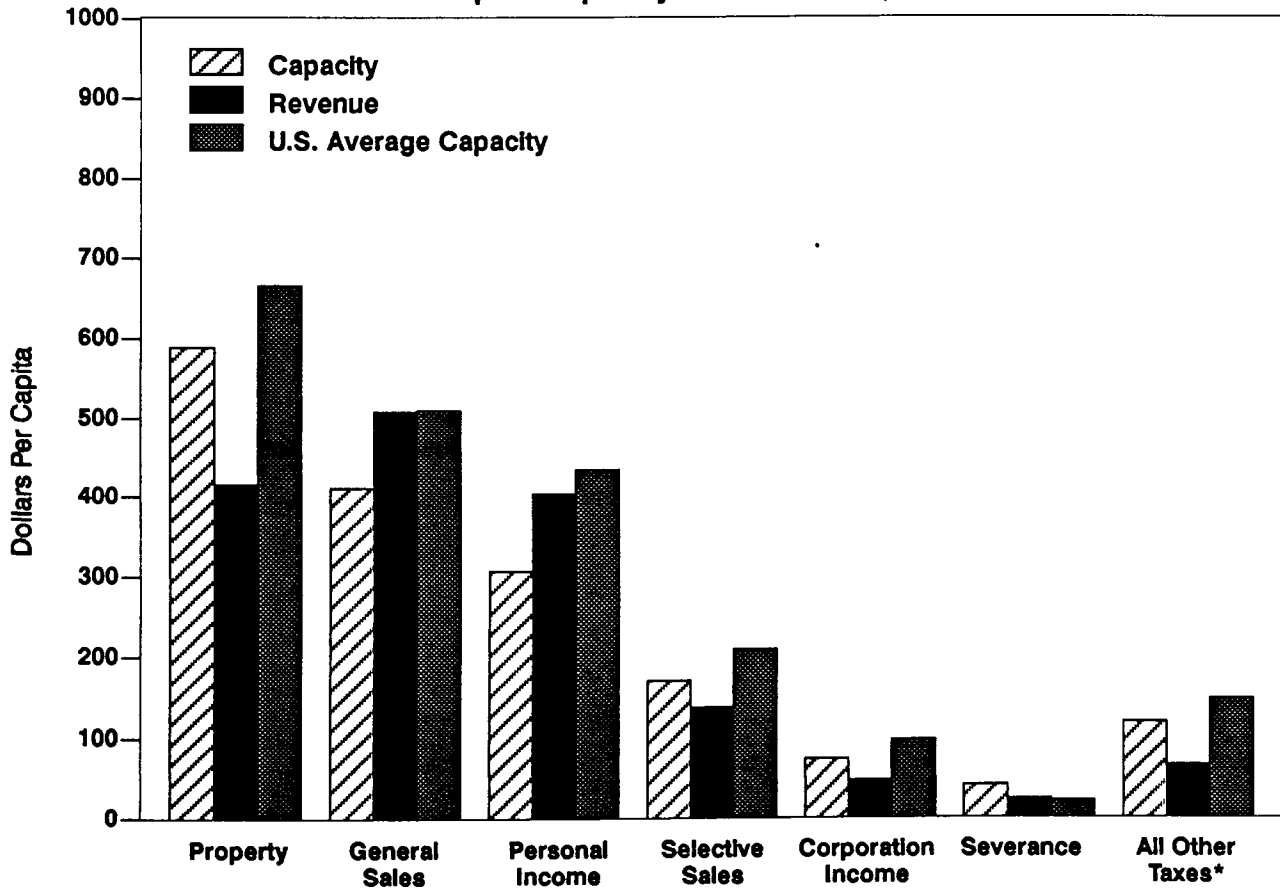
1991 RTS Tax Capacity = 82

1991 RTS Tax Effort = 94

Total RTS Tax Capacity and Tax Effort, 1975-1991



1991 Per Capita Capacity and Revenue, Selected Bases



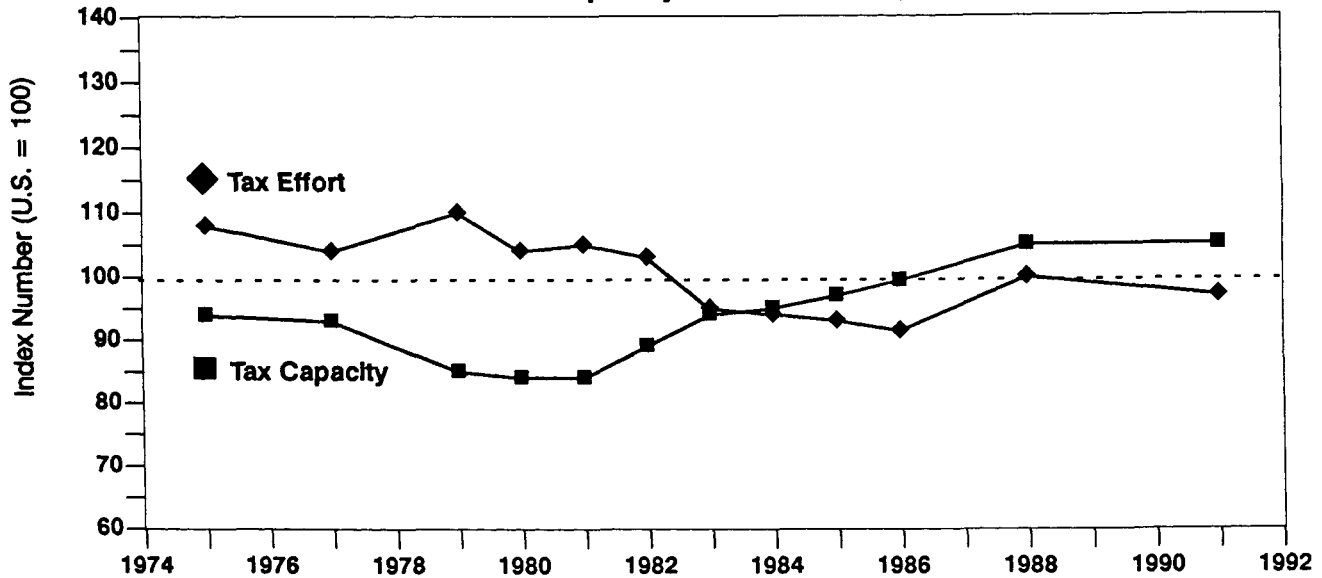
* Tax base is sum of all other taxes, total license taxes, and estate and gift taxes.

Vermont

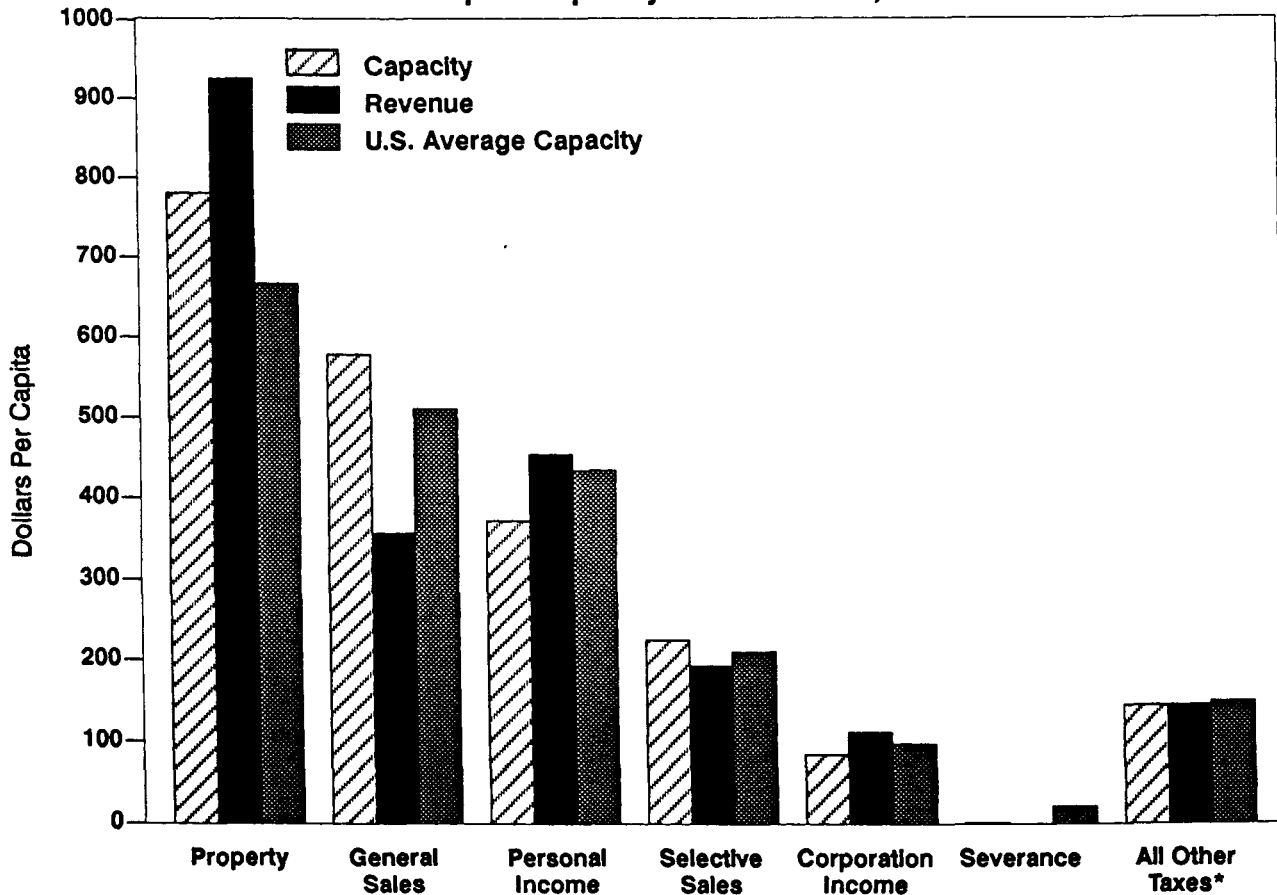
1991 RTS Tax Capacity = 105

1991 RTS Tax Effort = 97

Total RTS Tax Capacity and Tax Effort, 1975-1991



1991 Per Capita Capacity and Revenue, Selected Bases



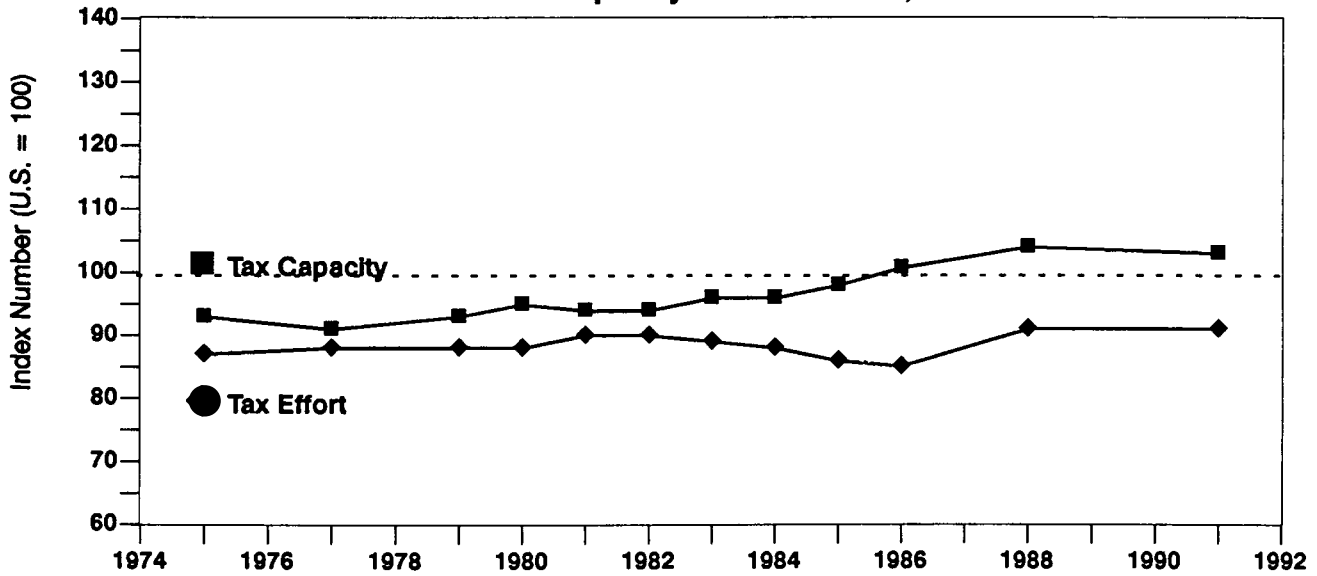
*Tax base is sum of all other taxes, total license taxes, and estate and gift taxes.

Virginia

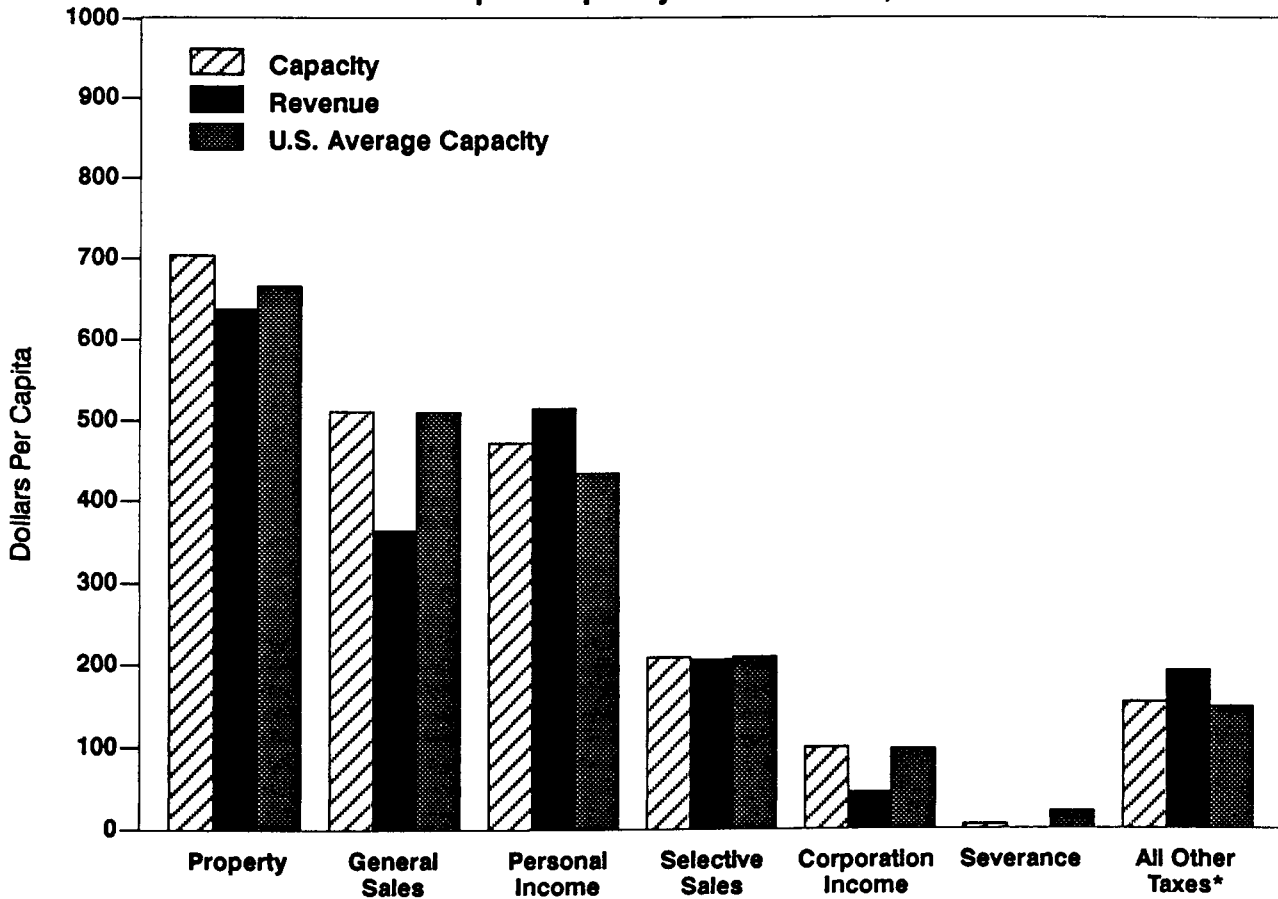
1991 RTS Tax Capacity = 103

1991 RTS Tax Effort = 91

Total RTS Tax Capacity and Tax Effort, 1975-1991



1991 Per Capita Capacity and Revenue, Selected Bases



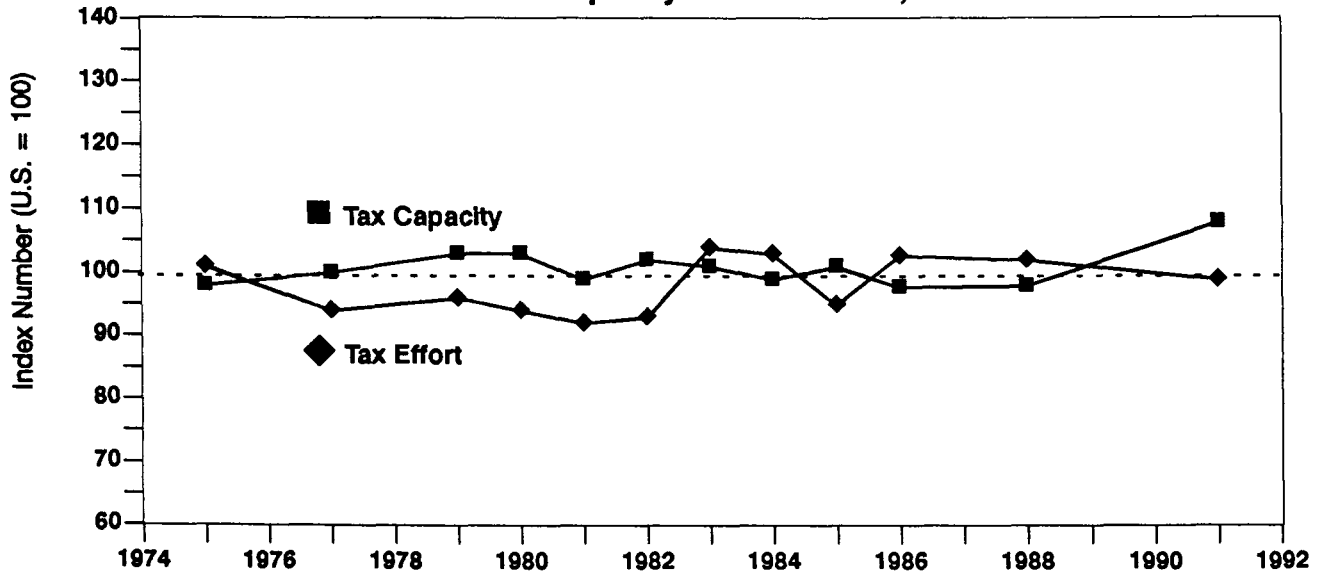
*Tax base is sum of all other taxes, total license taxes, and estate and gift taxes.

Washington

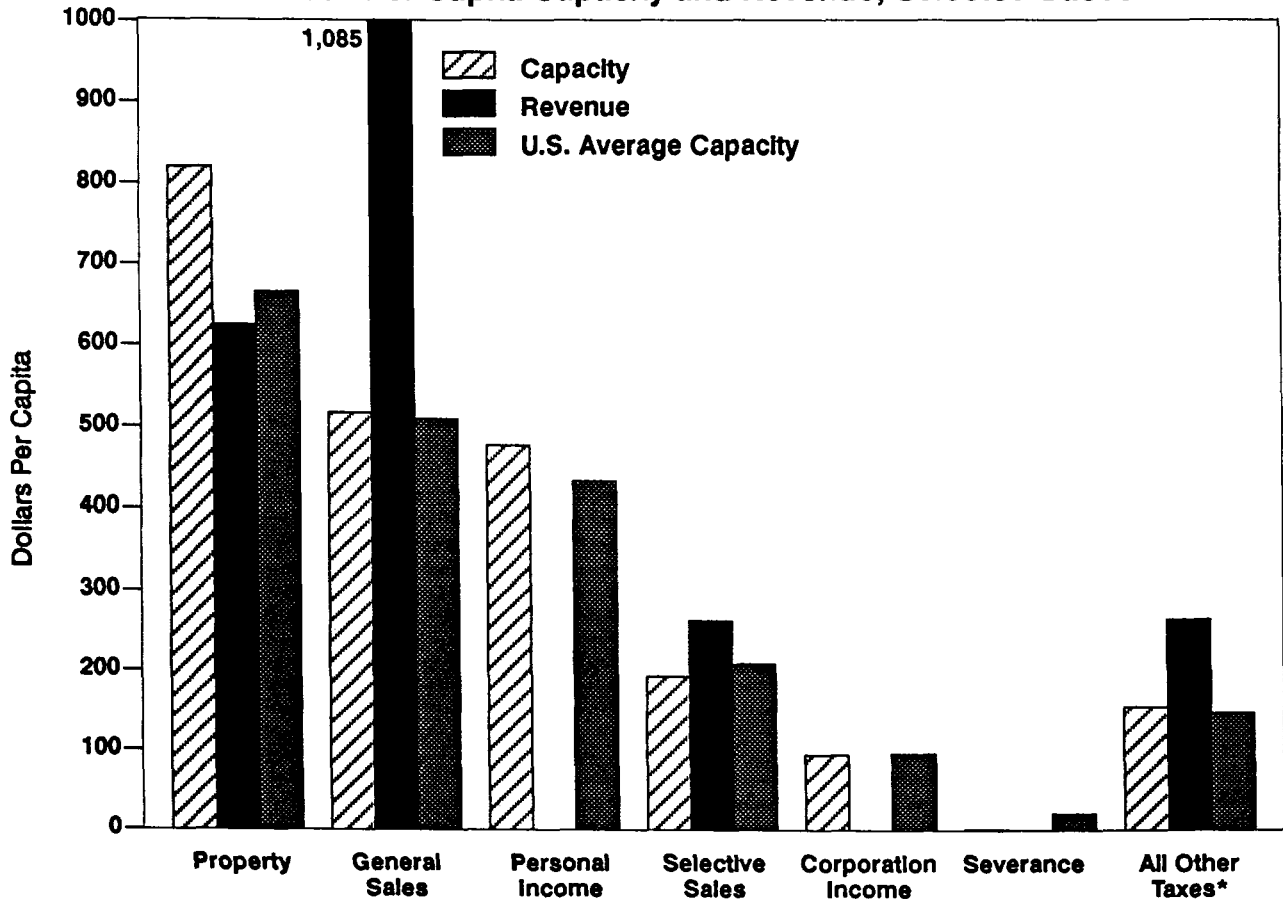
1991 RTS Tax Capacity = 108

1991 RTS Tax Effort = 99

Total RTS Tax Capacity and Tax Effort, 1975-1991



1991 Per Capita Capacity and Revenue, Selected Bases



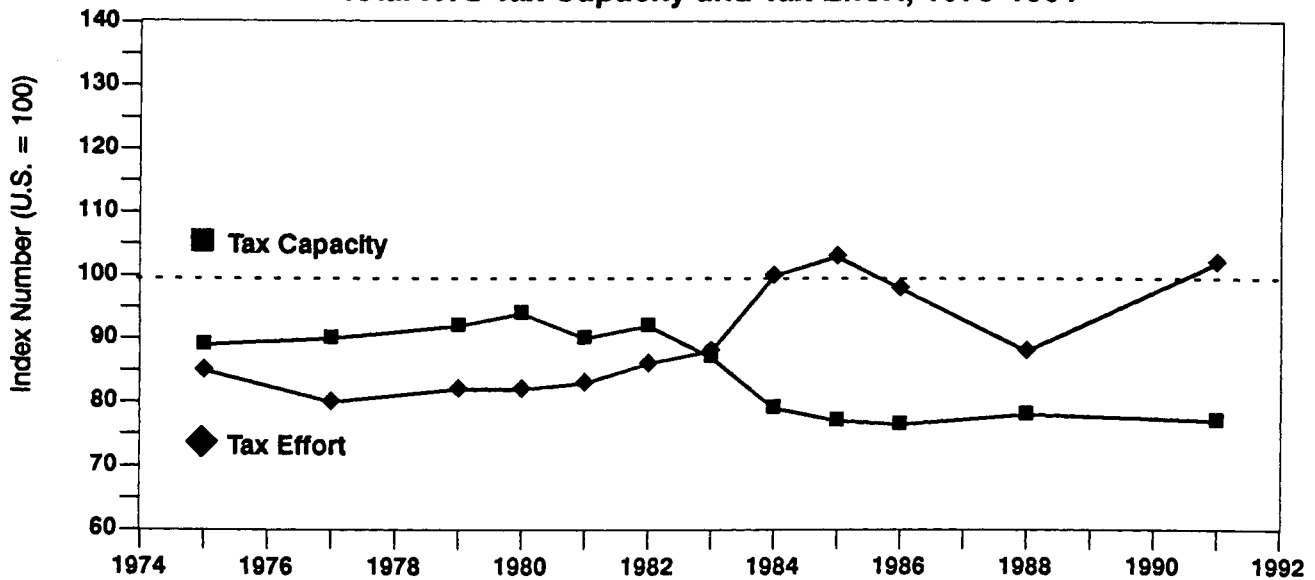
*Tax base is sum of all other taxes, total license taxes, and estate and gift taxes.

West Virginia

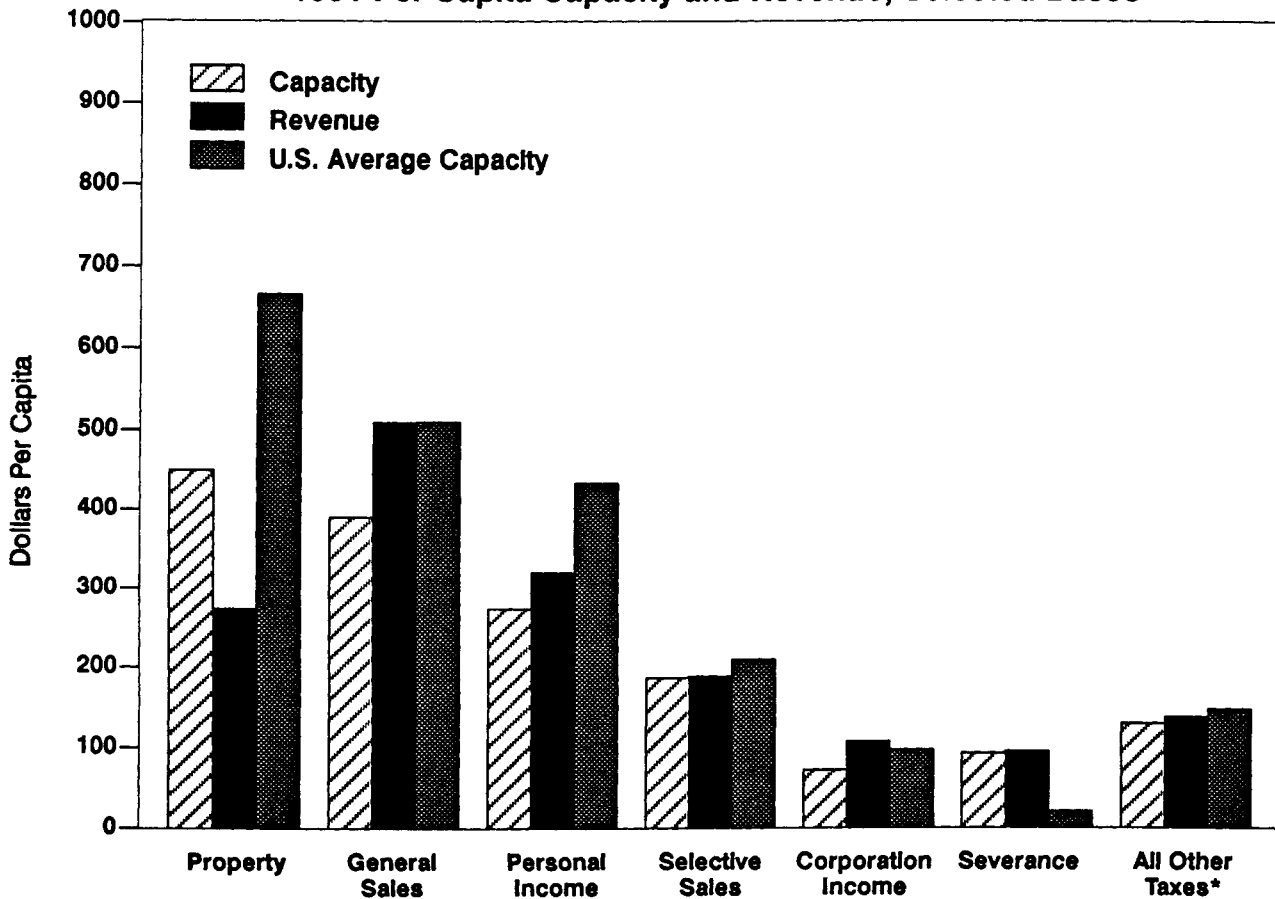
1991 RTS Tax Capacity = 77

1991 RTS Tax Effort = 102

Total RTS Tax Capacity and Tax Effort, 1975-1991



1991 Per Capita Capacity and Revenue, Selected Bases



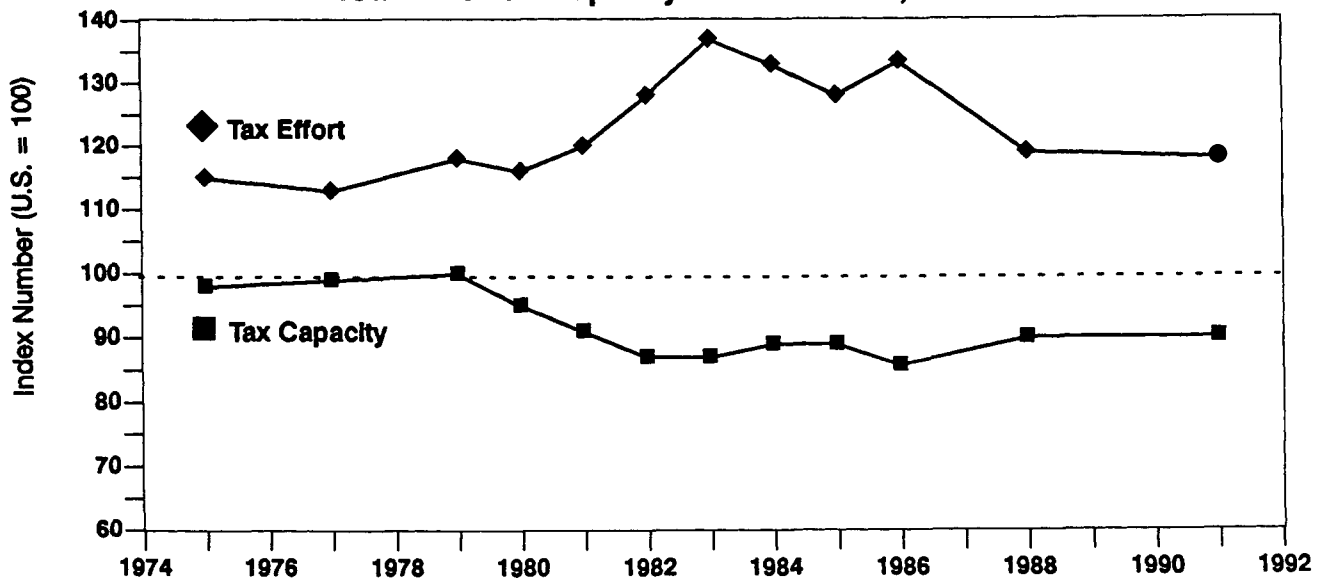
*Tax base is sum of all other taxes, total license taxes, and estate and gift taxes.

Wisconsin

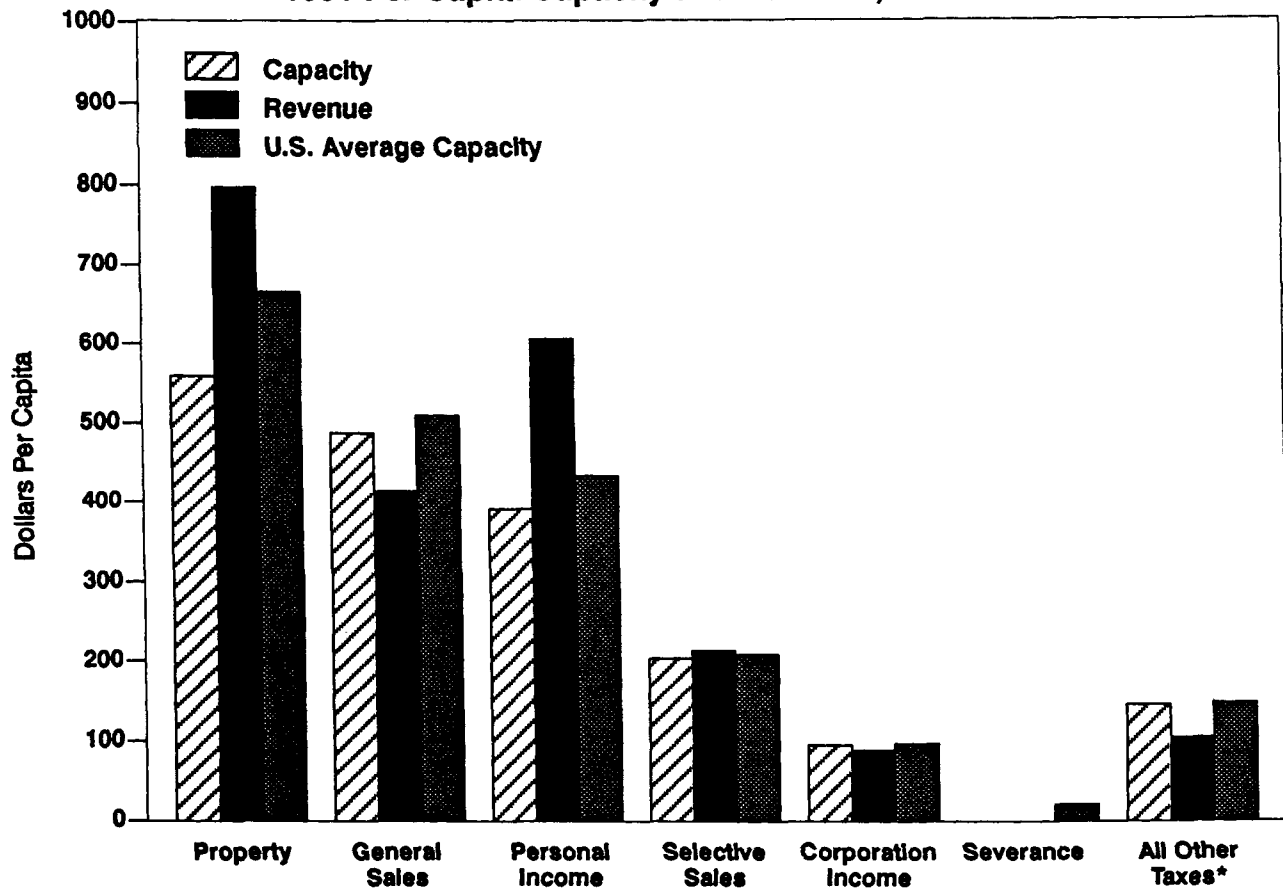
1991 RTS Tax Capacity = 90

1991 RTS Tax Effort = 118

Total RTS Tax Capacity and Tax Effort, 1975-1991



1991 Per Capita Capacity and Revenue, Selected Bases



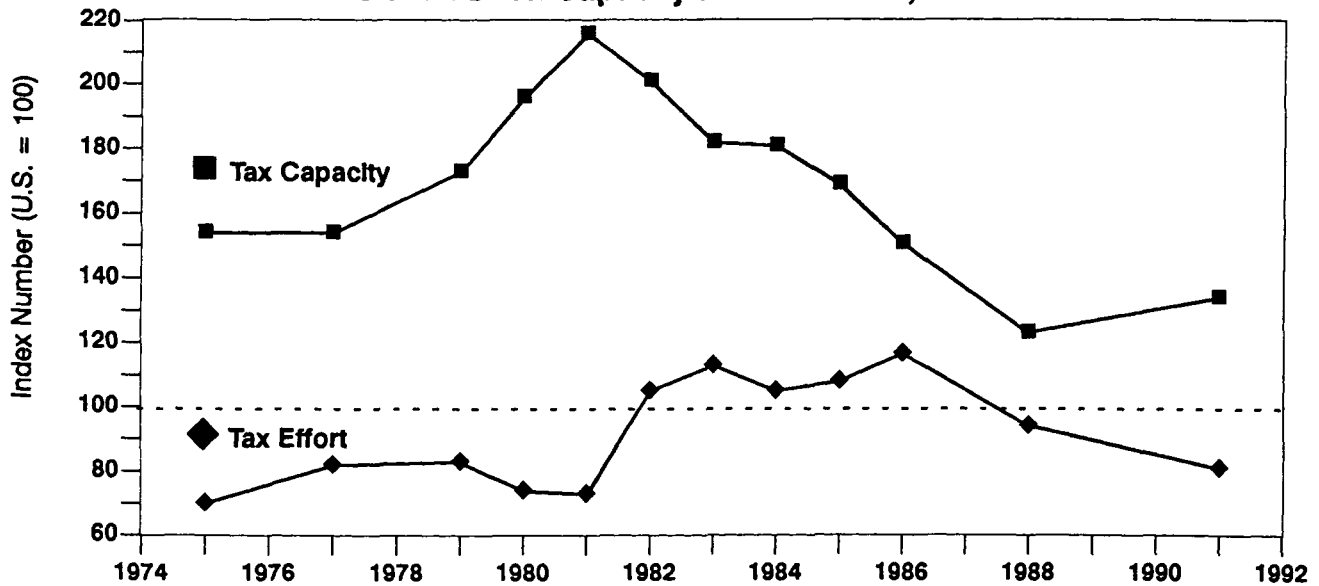
* Tax base is sum of all other taxes, total license taxes, and estate and gift taxes.

Wyoming

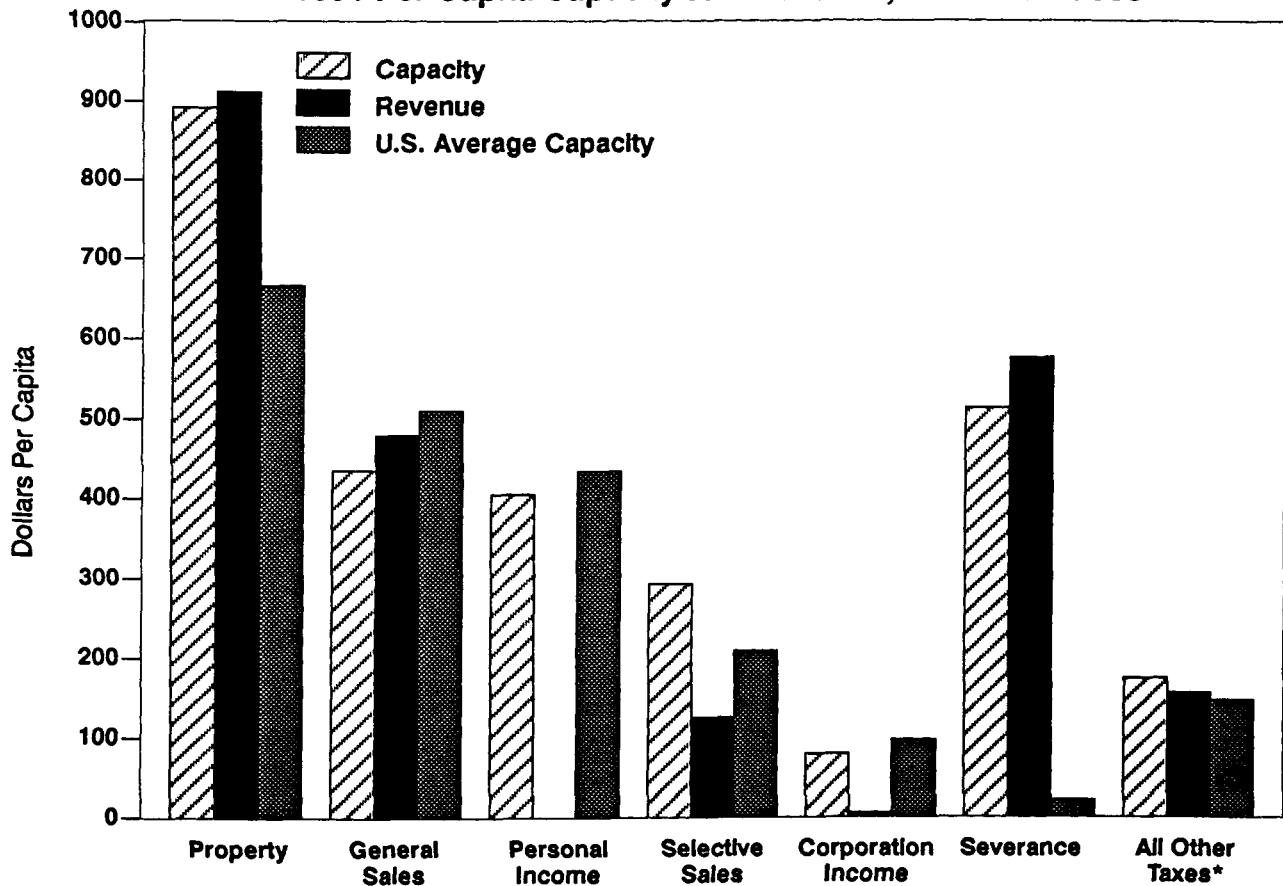
1991 RTS Tax Capacity = 134

1991 RTS Tax Effort = 81

Total RTS Tax Capacity and Tax Effort, 1975-1991



1991 Per Capita Capacity and Revenue, Selected Bases



* Tax base is sum of all other taxes, total license taxes, and estate and gift taxes.

1991 RTS and RRS Tables by Revenue Base

In this chapter, the 1991 Representative Tax System (RTS) and Representative Revenue System (RRS) tables are organized by revenue base. In the following tables, for each tax or nontax revenue source, 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 per capita 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 base is used across all states.

Capacity per capita is the revenue that could be collected (capacity) from the base when the representative (average) tax rate is applied, divided by the state's population.

The *per capita capacity index* compares each state's capacity per capita to the average for all states. An index of 100 represents 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 actual revenue divided by population for each type of revenue.

The *tax or revenue effort index* is constructed by dividing each state's actual taxes or revenues per capita by its capacity per capita, and then multiplying by 100. An index of 100 means that the state, compared to all others, utilizes the particular tax or revenue base to the national average extent. When the tax capacity effort index equals 100, a state's tax capacity and effort are equal.

These tables show, among other things, which states have the most (or least) capacity to use any particular tax or nontax revenue. Energy-rich states have high tax capacities under severance taxes, and tourist-rich states have high capacities under general sales taxes.

The effort data show which states lean most on any particular revenue source. Common practice is to compare statutory tax rates (state general 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 and revenue collections, no such distortion exists. The RTS/RRS representative rate shown for individual tax or revenue bases is nationwide revenue divided by total standard base.

Tables 4-1 and 4-2 summarize RTS and RRS. Tables 4-3 through 4-33 provide information (including subtotal tables) for each of the 27 RTS tax bases. Tables 4-34 through 4-36 provide detail on the three nontax RRS revenue bases that, in addition to the 27 RTS bases, comprise the Representative Revenue System.

Table 4-1
The Representative Tax System—1991

State	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama	\$1,688.19	81 / 48	\$6,903.0	\$5,577.6	\$1,364.05	81 / 47
Alaska	3,703.98	178 / 1	2,111.3	2,514.5	4,411.41	119 / 3
Arizona	1,954.90	94 / 27	7,330.9	7,516.8	2,004.47	103 / 10
Arkansas	1,631.79	78 / 49	3,870.6	3,171.5	1,337.05	82 / 46
California	2,392.06	115 / 10	72,670.7	69,344.1	2,282.56	95 / 25
Colorado	2,280.31	109 / 12	7,700.6	6,618.8	1,959.96	86 / 40
Connecticut	2,703.89	130 / 4	8,898.5	8,776.2	2,666.72	99 / 20
Delaware	2,593.72	125 / 6	1,763.7	1,414.8	2,080.56	80 / 49
District of Columbia	2,566.69	123 / 7	1,534.9	2,414.0	4,036.83	157 / 1
Florida	2,135.64	103 / 18	28,354.8	24,296.7	1,829.98	86 / 41
Georgia	1,888.62	91 / 33	12,508.3	11,899.6	1,796.70	95 / 26
Hawaii	3,030.76	146 / 2	3,439.9	3,253.7	2,866.66	95 / 28
Idaho	1,705.60	82 / 47	1,772.1	1,666.6	1,604.02	94 / 29
Illinois	2,122.27	102 / 19	24,497.4	24,614.8	2,132.44	100 / 14
Indiana	1,873.34	90 / 37	10,509.5	9,755.8	1,739.00	93 / 31
Iowa	1,944.84	93 / 28	5,435.8	5,442.6	1,947.28	100 / 15
Kansas	1,932.73	93 / 30	4,822.2	4,815.1	1,929.89	100 / 16
Kentucky	1,734.23	83 / 43	6,439.2	6,421.9	1,729.56	100 / 17
Louisiana	1,850.09	89 / 39	7,866.6	7,033.0	1,654.05	89 / 37
Maine	1,986.72	95 / 24	2,453.6	2,510.4	2,032.68	102 / 11
Maryland	2,212.66	106 / 14	10,753.5	11,099.1	2,283.77	103 / 9
Massachusetts	2,441.90	117 / 9	14,641.7	14,804.0	2,468.99	101 / 13
Michigan	1,962.12	94 / 26	18,381.2	19,730.9	2,106.20	107 / 8
Minnesota	2,104.92	101 / 20	9,329.0	10,405.5	2,347.80	112 / 7
Mississippi	1,413.15	68 / 51	3,662.9	3,381.4	1,304.54	92 / 33
Missouri	1,885.88	91 / 35	9,727.4	8,230.9	1,595.76	85 / 42
Montana	1,887.56	91 / 34	1,525.2	1,186.7	1,468.68	78 / 50
Nebraska	1,972.24	95 / 25	3,141.8	3,114.2	1,954.93	99 / 18
Nevada	2,672.27	128 / 5	3,431.2	2,493.7	1,942.16	73 / 51
New Hampshire	2,281.32	110 / 11	2,520.9	2,115.7	1,914.69	84 / 43
New Jersey	2,478.70	119 / 8	19,234.7	21,560.8	2,778.45	112 / 6
New Mexico	1,802.66	87 / 41	2,790.5	2,665.4	1,721.82	96 / 24
New York	2,140.69	103 / 17	38,656.6	60,252.0	3,336.58	156 / 2
North Carolina	1,928.24	93 / 31	12,990.5	11,267.5	1,672.48	87 / 38
North Dakota	1,892.83	91 / 32	1,201.9	1,100.8	1,733.57	92 / 34
Ohio	1,936.04	93 / 29	21,178.4	20,256.1	1,851.73	96 / 23
Oklahoma	1,806.54	87 / 40	5,735.7	5,305.6	1,671.07	93 / 32
Oregon	2,081.74	100 / 21	6,082.9	5,893.3	2,016.87	97 / 22
Pennsylvania	1,993.20	96 / 23	23,840.7	22,571.1	1,887.06	95 / 27
Rhode Island	1,852.26	89 / 38	1,859.7	2,140.8	2,132.25	115 / 5
South Carolina	1,731.03	83 / 44	6,162.5	5,556.6	1,560.85	90 / 36
South Dakota	1,785.56	86 / 42	1,255.2	1,047.0	1,489.28	83 / 44
Tennessee	1,718.15	82 / 45	8,510.0	6,983.8	1,410.01	82 / 45
Texas	2,026.83	97 / 22	35,163.5	30,488.4	1,757.36	87 / 39
Utah	1,709.65	82 / 46	3,026.1	2,833.2	1,600.68	94 / 30
Vermont	2,182.20	105 / 15	1,237.3	1,202.6	2,121.04	97 / 21
Virginia	2,152.10	103 / 16	13,528.1	12,319.7	1,959.86	91 / 35
Washington	2,259.61	108 / 13	11,338.7	11,222.2	2,236.39	99 / 19
West Virginia	1,596.22	77 / 50	2,874.8	2,935.7	1,630.03	102 / 12
Wisconsin	1,884.80	90 / 36	9,339.2	11,030.5	2,226.13	118 / 4
Wyoming	2,792.55	134 / 3	1,284.6	1,036.3	2,252.87	81 / 48
US Total	\$2,082.99	100	\$525,289.8	\$525,289.8	\$2,082.99	100

Note: All per capita amounts are in dollars; total amounts are in millions of dollars.
Source: KPMG Peat Marwick, Policy Economics Group.

Table 4-2
The Representative Revenue System—1991

State	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama	\$2,148.81	82 / 47	\$8,786.48	\$8,101.07	\$1,981.19	92 / 36
Alaska	6,333.34	240 / 1	3,610.00	4,306.21	7554.76	119 / 3
Arizona	2,436.10	92 / 28	9,135.37	9,159.60	2442.56	100 / 17
Arkansas	2,045.41	78 / 49	4,851.72	4,124.83	1738.97	85 / 46
California	2,974.70	113 / 10	90,371.42	89,112.27	2933.25	99 / 23
Colorado	2,831.26	107 / 13	9,561.18	8,660.40	2564.52	91 / 38
Connecticut	3,436.39	130 / 3	11,309.14	10,145.48	3082.79	90 / 41
Delaware	3,167.83	120 / 8	2,154.13	1,942.71	2856.92	90 / 40
District of Columbia	3,261.45	124 / 5	1,950.35	2,757.71	4611.55	141 / 2
Florida	2,703.61	103 / 18	35,895.79	32,701.34	2463.01	91 / 37
Georgia	2,386.11	91 / 33	15,803.19	15,870.00	2396.19	100 / 16
Hawaii	3,611.94	137 / 2	4,099.55	4,052.45	3570.44	99 / 21
Idaho	2,154.95	82 / 46	2,239.00	2,190.35	2108.13	98 / 27
Illinois	2,718.43	103 / 16	31,378.85	29,295.39	2537.94	93 / 34
Indiana	2,356.22	89 / 38	13,218.41	13,009.19	2318.93	98 / 24
Iowa	2,429.00	92 / 29	6,789.04	7,184.45	2570.46	106 / 7
Kansas	2,427.92	92 / 30	6,057.65	6,125.96	2455.30	101 / 15
Kentucky	2,172.83	82 / 45	8,067.73	8,000.45	2154.71	99 / 20
Louisiana	2,342.58	89 / 39	9,960.64	9,566.47	2249.88	96 / 32
Maine	2,487.22	94 / 25	3,071.72	2,991.06	2421.91	97 / 29
Maryland	2,847.65	108 / 12	13,839.57	13,454.88	2768.49	97 / 30
Massachusetts	3,135.91	119 / 9	18,802.91	18,053.62	3010.94	96 / 33
Michigan	2,508.26	95 / 24	23,497.40	25,173.02	2687.13	107 / 6
Minnesota	2,609.76	99 / 20	11,566.48	13,566.80	3061.10	117 / 4
Mississippi	1,815.14	69 / 51	4,704.85	4,823.00	1860.72	103 / 13
Missouri	2,383.32	90 / 34	12,293.16	10,279.06	1992.84	84 / 48
Montana	2,339.97	89 / 40	1,890.69	1,529.02	1892.36	81 / 50
Nebraska	2,479.60	94 / 26	3,950.00	4,069.20	2554.43	103 / 11
Nevada	3,227.70	123 / 6	4,144.37	3,266.02	2543.63	79 / 51
New Hampshire	2,912.12	111 / 11	3,217.89	2,604.39	2356.92	81 / 49
New Jersey	3,213.65	122 / 7	24,937.89	25,758.29	3319.37	103 / 9
New Mexico	2,376.47	90 / 36	3,678.78	3,648.89	2357.16	99 / 19
New York	2,760.14	105 / 15	49,842.63	71,672.28	3969.00	144 / 1
North Carolina	2,413.61	92 / 31	16,260.49	14,490.72	2150.92	89 / 43
North Dakota	2,367.43	90 / 37	1,503.32	1,581.82	2491.06	105 / 8
Ohio	2,461.01	93 / 27	26,920.99	25,934.73	2370.85	96 / 31
Oklahoma	2,247.97	85 / 42	7,137.29	6,991.50	2202.05	98 / 26
Oregon	2,562.96	97 / 21	7,488.97	7,483.83	2561.20	100 / 18
Pennsylvania	2,553.56	97 / 22	30,543.08	27,312.30	2283.45	89 / 42
Rhode Island	2,391.50	91 / 32	2,401.07	2,459.48	2449.68	102 / 14
South Carolina	2,183.40	83 / 44	7,772.90	7,634.09	2144.41	98 / 25
South Dakota	2,248.93	85 / 41	1,581.00	1,329.16	1890.70	84 / 47
Tennessee	2,207.49	84 / 43	10,933.70	9,561.15	1930.38	87 / 44
Texas	2,528.26	96 / 23	43,862.75	38,015.69	2191.23	87 / 45
Utah	2,115.59	80 / 48	3,744.59	3,697.54	2089.01	99 / 22
Vermont	2,691.76	102 / 19	1,526.23	1,491.35	2630.25	98 / 28
Virginia	2,710.18	103 / 17	17,036.16	15,896.95	2528.95	93 / 35
Washington	2,803.91	106 / 14	14,070.01	14,479.79	2885.57	103 / 12
West Virginia	1,998.66	76 / 50	3,599.58	3,708.24	2058.99	103 / 10
Wisconsin	2,380.94	90 / 35	11,797.58	13,742.30	2773.42	116 / 5
Wyoming	3,365.38	128 / 4	1,548.08	1,399.01	3041.32	90 / 39
US Total	\$2,634.64	100	\$664,405.7	\$664,405.7	\$2,634.64	100

Note: All per capita amounts are in dollars; total amounts are in millions of dollars.
Source: KPMG Peat Marwick, Policy Economics Group

Table 4-3
General Sales and Gross Receipts—1991

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama	\$27,536	\$436.34	86 / 44	\$1,784.2	\$1,727.4	\$422.44	97 / 24
Alaska	5,094	579.02	114 / 8	330.0	76.6	134.32	23 / 47
Arizona	29,296	506.20	99 / 21	1,898.3	2,412.6	643.36	127 / 10
Arkansas	16,406	448.17	88 / 42	1,063.1	1,034.4	436.07	97 / 23
California	249,595	532.35	104 / 14	16,172.7	17,984.2	591.97	111 / 15
Colorado	27,490	527.46	104 / 15	1,781.2	1,734.1	513.49	97 / 22
Connecticut	28,572	562.55	110 / 11	1,851.3	2,438.7	741.01	132 / 7
Delaware	6,400	609.85	120 / 4	414.7	6.0	8.86	1 / 50
District of Columbia	4,697	508.92	100 / 20	304.3	483.9	809.24	159 / 3
Florida	121,116	591.08	116 / 7	7,847.8	8,235.3	620.27	105 / 19
Georgia	50,402	493.10	97 / 25	3,265.8	3,500.2	528.49	107 / 17
Hawaii	13,775	786.40	154 / 2	892.6	1,358.0	1,196.45	152 / 4
Idaho	6,558	408.97	80 / 49	424.9	406.3	391.01	96 / 27
Illinois	91,185	511.86	100 / 18	5,908.4	5,534.7	479.48	94 / 28
Indiana	42,070	485.91	95 / 29	2,726.0	2,538.3	452.47	93 / 29
Iowa	20,592	477.37	94 / 32	1,334.3	1,005.5	359.75	75 / 38
Kansas	18,131	470.88	92 / 36	1,174.8	1,131.5	453.50	96 / 25
Kentucky	25,521	445.36	87 / 43	1,653.6	1,512.0	407.22	91 / 30
Louisiana	30,719	468.12	92 / 39	1,990.4	2,707.2	636.69	136 / 5
Maine	10,731	563.01	110 / 10	695.3	497.1	402.49	71 / 41
Maryland	38,947	519.26	102 / 16	2,523.6	1,842.3	379.07	73 / 40
Massachusetts	56,000	605.16	119 / 5	3,628.6	1,965.4	327.79	54 / 46
Michigan	71,745	496.24	97 / 24	4,648.8	3,190.6	340.59	69 / 43
Minnesota	37,561	549.14	108 / 12	2,433.8	2,220.3	500.97	91 / 31
Mississippi	14,399	359.96	71 / 51	933.0	1,120.6	432.33	120 / 13
Missouri	39,140	491.68	96 / 26	2,536.1	2,535.6	491.59	100 / 20
Montana	5,861	470.00	92 / 37	379.8	6.2	7.72	2 / 49
Nebraska	11,346	461.51	91 / 41	735.2	723.4	454.13	98 / 21
Nevada	18,764	946.92	186 / 1	1,215.9	833.3	649.01	69 / 44
New Hampshire	11,755	689.30	135 / 3	761.7	89.8	81.24	12 / 48
New Jersey	71,147	594.08	117 / 6	4,610.0	4,042.8	520.98	88 / 33
New Mexico	10,379	434.44	85 / 47	672.5	1,191.5	769.68	177 / 2
New York	136,457	489.63	96 / 27	8,841.8	10,984.3	608.28	124 / 11
North Carolina	49,151	472.73	93 / 33	3,184.8	2,521.1	374.22	79 / 36
North Dakota	4,929	502.91	99 / 22	319.3	251.5	395.99	79 / 37
Ohio	81,172	480.81	94 / 30	5,259.6	4,170.5	381.25	79 / 35
Oklahoma	21,317	435.03	85 / 46	1,381.2	1,639.6	516.41	119 / 14
Oregon	24,587	545.21	107 / 13	1,593.1	-	-	- / -
Pennsylvania	86,688	469.61	92 / 38	5,617.0	4,197.7	350.95	75 / 39
Rhode Island	7,220	465.96	91 / 40	467.8	449.7	447.91	96 / 26
South Carolina	25,940	472.14	93 / 34	1,680.8	1,487.3	417.79	88 / 32
South Dakota	5,181	477.54	94 / 31	335.7	359.5	511.33	107 / 18
Tennessee	36,013	471.13	92 / 35	2,333.5	3,101.1	626.10	133 / 6
Texas	134,433	502.09	99 / 23	8,710.7	11,222.2	646.85	129 / 9
Utah	11,214	410.52	81 / 48	726.6	899.5	508.18	124 / 12
Vermont	5,054	577.59	113 / 9	327.5	202.7	357.43	62 / 45
Virginia	49,559	510.86	100 / 19	3,211.2	2,288.5	364.07	71 / 42
Washington	40,134	518.24	102 / 17	2,600.5	5,445.6	1,085.22	209 / 1
West Virginia	10,835	389.82	77 / 50	702.1	917.0	509.16	131 / 8
Wisconsin	37,282	487.53	96 / 28	2,415.7	2,058.7	415.47	85 / 34
Wyoming	3,096	436.10	86 / 45	200.6	220.5	479.38	110 / 16
US Total	\$1,983,192	\$509.56	100	\$128,502.6	\$128,502.6	\$509.56	100

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

Representative Rate (raw) = 6.48%

* Tax base is retail sales in millions of dollars.

- zero revenue reported

Source: KPMG Peat Marwick, Policy Economics Group

Table 4-4
Total Selective Sales Taxes—1991

State	tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama		\$224.75	107 / 11	\$919.01	\$986.65	\$241.29	107 / 12
Alaska		218.83	105 / 19	124.7	104.8	183.95	84 / 40
Arizona		207.46	99 / 35	778.0	734.0	195.74	94 / 26
Arkansas		226.98	109 / 9	538.4	437.0	184.25	81 / 44
California		194.36	93 / 46	5,904.7	5,591.8	184.06	95 / 25
Colorado		202.39	97 / 44	683.5	565.1	167.34	83 / 43
Connecticut		220.49	105 / 16	725.6	924.0	280.77	127 / 8
Delaware		232.77	111 / 5	158.3	145.9	214.61	92 / 31
District of Columbia		244.38	117 / 3	146.1	189.6	317.13	130 / 6
Florida		211.03	101 / 28	2,801.8	3,768.8	283.86	135 / 5
Georgia		233.74	112 / 4	1,548.0	1,034.6	156.21	67 / 49
Hawaii		182.38	87 / 50	207.0	315.1	277.65	152 / 2
Idaho		209.68	100 / 29	217.9	186.2	179.21	85 / 38
Illinois		204.65	98 / 40	2,362.2	3,054.9	264.66	129 / 7
Indiana		227.08	109 / 8	1,273.9	846.9	150.97	66 / 50
Iowa		218.81	105 / 20	611.6	536.3	191.89	88 / 33
Kansas		215.53	103 / 25	537.7	495.1	198.45	92 / 32
Kentucky		225.59	108 / 10	837.6	722.9	194.68	86 / 36
Louisiana		208.29	100 / 31	885.6	890.6	209.46	101 / 15
Maine		217.26	104 / 23	268.3	248.2	200.99	93 / 30
Maryland		201.12	96 / 45	977.4	906.1	186.43	93 / 29
Massachusetts		213.22	102 / 26	1,278.4	981.7	163.73	77 / 47
Michigan		204.14	98 / 42	1,912.4	1,354.7	144.61	71 / 48
Minnesota		207.17	99 / 39	918.2	865.7	195.34	94 / 28
Mississippi		207.33	99 / 37	537.4	509.8	196.66	95 / 23
Missouri		229.47	110 / 7	1,183.6	920.6	178.48	78 / 46
Montana		221.26	106 / 15	178.8	197.8	244.77	111 / 9
Nebraska		217.50	104 / 22	346.5	341.2	214.16	98 / 19
Nevada		267.77	128 / 2	343.8	727.4	566.49	212 / 1
New Hampshire		230.78	110 / 6	255.0	222.8	201.60	87 / 34
New Jersey		224.08	107 / 13	1,738.9	2,346.4	302.37	135 / 4
New Mexico		207.33	99 / 38	320.9	279.5	180.58	87 / 35
New York		193.52	93 / 47	3,494.6	3,757.5	208.08	108 / 11
North Carolina		216.94	104 / 24	1,461.6	1,424.1	211.38	97 / 22
North Dakota		218.59	105 / 21	138.8	138.4	217.99	100 / 17
Ohio		207.35	99 / 36	2,268.2	2,229.9	203.85	98 / 20
Oklahoma		208.22	100 / 32	661.1	644.8	203.07	98 / 21
Oregon		207.86	99 / 34	607.4	503.6	172.34	83 / 42
Pennsylvania		208.01	99 / 33	2,488.1	2,346.3	196.16	94 / 27
Rhode Island		204.65	98 / 41	205.5	226.4	225.47	110 / 10
South Carolina		222.94	107 / 14	793.7	660.8	185.61	83 / 41
South Dakota		219.61	105 / 17	154.4	130.7	185.94	85 / 39
Tennessee		218.86	105 / 18	1,084.0	1,027.1	207.37	95 / 24
Texas		211.83	101 / 27	3,675.1	3,808.8	219.54	104 / 14
Utah		170.56	82 / 51	301.9	245.0	138.44	81 / 45
Vermont		224.47	107 / 12	127.3	109.1	192.45	86 / 37
Virginia		208.66	100 / 30	1,311.7	1,295.1	206.03	99 / 18
Washington		193.36	92 / 48	970.3	1,312.8	261.62	135 / 3
West Virginia		187.41	90 / 49	337.5	337.9	187.63	100 / 16
Wisconsin		203.98	98 / 43	1,010.7	1,060.0	213.92	105 / 13
Wyoming		293.23	140 / 1	134.9	57.3	124.60	42 / 51
US Total		\$209.17	100	\$52,748.0	\$52,748.0	\$209.17	100

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: KPMG Peat Marwick, Policy Economics Group

Table 4-5
Selective Sales: Parimutuel Betting—1991

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama	\$720	\$5.00	199 / 7	\$20.5	\$4.6	\$1.13	23 / 28
Alaska	189	9.44	375 / 3	5.4	-	-	- / -
Arizona	523	3.97	157 / 11	14.9	7.9	2.12	53 / 23
Arkansas	167	1.99	79 / 38	4.7	18.3	7.71	386 / 2
California	1,567	1.47	58 / 44	44.5	131.9	4.34	296 / 3
Colorado	337	2.83	113 / 22	9.6	8.4	2.47	87 / 17
Connecticut	361	3.12	124 / 18	10.3	58.5	17.78	570 / 1
Delaware	116	4.86	193 / 8	3.3	0.1	0.16	3 / 35
District of Columbia	252	11.99	476 / 1	7.2	-	-	- / -
Florida	2,445	5.23	208 / 5	69.5	98.3	7.40	141 / 11
Georgia	623	2.67	106 / 24	17.7	-	-	- / -
Hawaii	448	11.21	445 / 2	12.7	-	-	- / -
Idaho	95	2.59	103 / 26	2.7	1.0	0.97	37 / 24
Illinois	922	2.27	90 / 36	26.2	43.3	3.75	165 / 9
Indiana	404	2.04	81 / 37	11.5	-	-	- / -
Iowa	297	3.02	120 / 21	8.4	7.2	2.56	85 / 19
Kansas	305	3.47	138 / 14	8.7	-	-	- / -
Kentucky	255	1.95	77 / 39	7.2	6.4	1.73	89 / 16
Louisiana	367	2.46	97 / 30	10.4	19.3	4.53	184 / 6
Maine	176	4.05	161 / 10	5.0	1.3	1.08	27 / 26
Maryland	529	3.09	123 / 19	15.0	3.0	0.62	20 / 30
Massachusetts	834	3.95	157 / 12	23.7	27.5	4.58	116 / 13
Michigan	620	1.88	75 / 40	17.6	19.9	2.13	113 / 15
Minnesota	109	0.70	28 / 48	3.1	2.4	0.54	77 / 20
Mississippi	286	3.14	125 / 17	8.1	-	-	- / -
Missouri	424	2.34	93 / 33	12.0	-	-	- / -
Montana	31	1.09	43 / 47	0.9	0.2	0.20	18 / 32
Nebraska	146	2.61	103 / 25	4.2	0.6	0.36	14 / 33
Nevada	27	0.59	24 / 49	0.8	-	-	- / -
New Hampshire	207	5.32	211 / 4	5.9	9.8	8.85	166 / 8
New Jersey	995	3.64	145 / 13	28.3	7.2	0.92	25 / 27
New Mexico	182	3.35	133 / 16	5.2	0.6	0.36	11 / 34
New York	1,581	2.49	99 / 29	44.9	78.0	4.32	174 / 7
North Carolina	572	2.41	96 / 32	16.3	-	-	- / -
North Dakota	7	0.30	12 / 51	0.2	-	-	- / -
Ohio	893	2.32	92 / 34	25.4	13.9	1.27	55 / 21
Oklahoma	254	2.27	90 / 35	7.2	8.3	2.63	116 / 14
Oregon	112	1.09	43 / 46	3.2	4.1	1.39	127 / 12
Pennsylvania	723	1.72	68 / 42	20.6	11.2	0.94	55 / 22
Rhode Island	178	5.03	200 / 6	5.1	10.8	10.73	213 / 4
South Carolina	424	3.38	134 / 15	12.0	-	-	- / -
South Dakota	63	2.53	101 / 28	1.8	0.5	0.74	29 / 25
Tennessee	529	3.04	121 / 20	15.0	-	-	- / -
Texas	320	0.52	21 / 50	9.1	-	-	- / -
Utah	258	4.14	164 / 9	7.3	-	-	- / -
Vermont	33	1.64	65 / 43	0.9	0.2	0.37	22 / 29
Virginia	571	2.58	103 / 27	16.2	-	-	- / -
Washington	255	1.44	57 / 45	7.2	10.8	2.15	149 / 10
West Virginia	174	2.75	109 / 23	4.9	9.6	5.31	193 / 5
Wisconsin	422	2.42	96 / 31	12.0	10.3	2.07	86 / 18
Wyoming	30	1.83	73 / 41	0.8	0.2	0.34	19 / 31
US Total	\$22,356	\$2.52	100	\$635.3	\$635.3	\$2.52	100

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

Representative Rate (raw) = 2.84%.

*Tax base is parimutuel handle in millions of dollars (estimated for all states using regression analysis).

- zero revenue reported

Source: KPMG Peat Marwick, Policy Economics Group

Table 4-6
Selective Sales: Motor Fuels—1991

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama	\$2,642	\$106.98	125 / 8	\$437.4	\$325.1	\$79.51	74 / 46
Alaska	274	79.66	93 / 41	45.4	39.9	70.03	88 / 43
Arizona	2,018	89.12	104 / 29	334.2	362.0	96.54	108 / 24
Arkansas	1,614	112.69	131 / 5	267.3	225.3	94.97	84 / 45
California	14,283	77.84	91 / 43	2,364.9	2,002.3	65.91	85 / 44
Colorado	1,693	82.98	97 / 39	280.2	331.5	98.17	118 / 13
Connecticut	1,507	75.84	88 / 44	249.6	329.8	100.22	132 / 5
Delaware	380	92.47	108 / 26	62.9	66.2	97.38	105 / 27
District of Columbia	188	52.06	61 / 51	31.1	30.1	50.36	97 / 35
Florida	6,704	83.61	98 / 37	1,110.1	1,169.3	88.07	105 / 26
Georgia	4,384	109.60	128 / 6	725.9	451.2	68.12	62 / 49
Hawaii	410	59.87	70 / 49	67.9	108.6	95.64	160 / 1
Idaho	603	96.14	112 / 21	99.9	112.3	108.09	112 / 20
Illinois	5,277	75.70	88 / 45	873.8	1,190.1	103.10	136 / 3
Indiana	3,378	99.70	116 / 15	559.3	581.7	103.70	104 / 29
Iowa	1,680	99.52	116 / 16	278.1	330.5	118.26	119 / 12
Kansas	1,462	97.03	113 / 20	242.1	234.7	94.08	97 / 34
Kentucky	2,231	99.49	116 / 17	369.4	350.4	94.36	95 / 39
Louisiana	2,175	84.70	99 / 33	360.1	443.8	104.37	123 / 10
Maine	701	94.00	110 / 23	116.1	130.0	105.27	112 / 21
Maryland	2,377	80.98	94 / 40	393.6	443.6	91.27	113 / 19
Massachusetts	2,540	70.13	82 / 47	420.5	464.2	77.42	110 / 23
Michigan	4,781	84.49	99 / 34	791.5	733.5	78.30	93 / 41
Minnesota	2,449	91.48	107 / 28	405.4	457.6	103.24	113 / 18
Mississippi	1,593	101.78	119 / 11	263.8	310.8	119.89	118 / 14
Missouri	3,306	106.12	124 / 9	547.4	365.2	70.81	67 / 47
Montana	550	112.71	131 / 4	91.1	110.2	136.44	121 / 11
Nebraska	967	100.50	117 / 13	160.1	222.7	139.81	139 / 2
Nevada	786	101.29	118 / 12	130.1	149.4	116.39	115 / 15
New Hampshire	557	83.53	97 / 38	92.3	90.8	82.19	98 / 32
New Jersey	3,682	78.57	92 / 42	609.7	400.2	51.57	66 / 48
New Mexico	1,021	109.19	127 / 7	169.0	175.9	113.66	104 / 28
New York	6,379	58.49	68 / 50	1,056.2	506.7	28.06	48 / 50
North Carolina	3,814	93.74	109 / 24	631.5	825.4	122.52	131 / 7
North Dakota	442	115.22	134 / 2	73.2	75.9	119.55	104 / 30
Ohio	5,524	83.61	98 / 36	914.7	1,035.5	94.67	113 / 17
Oklahoma	1,979	103.22	120 / 10	327.7	330.8	104.19	101 / 31
Oregon	1,680	95.20	111 / 22	278.2	267.1	91.42	96 / 36
Pennsylvania	5,438	75.28	88 / 46	900.4	1,027.3	85.89	114 / 16
Rhode Island	403	66.40	77 / 48	66.7	74.6	74.30	112 / 22
South Carolina	2,152	100.11	117 / 14	356.4	340.1	95.54	95 / 37
South Dakota	483	113.83	133 / 3	80.0	78.7	111.93	98 / 33
Tennessee	2,933	98.05	114 / 18	485.6	635.2	128.26	131 / 6
Texas	9,790	93.44	109 / 25	1,621.0	1,509.3	87.00	93 / 40
Utah	895	83.69	98 / 35	148.1	131.1	74.04	88 / 42
Vermont	332	97.03	113 / 19	55.0	52.2	92.09	95 / 38
Virginia	3,505	92.32	108 / 27	580.3	617.6	98.25	106 / 25
Washington	2,650	87.45	102 / 31	438.8	585.0	116.57	133 / 4
West Virginia	957	87.98	103 / 30	158.4	206.0	114.37	130 / 8
Wisconsin	2,547	85.12	99 / 32	421.8	546.5	110.29	130 / 9
Wyoming	458	164.93	192 / 1	75.9	36.1	78.51	48 / 51
US Total	\$130,578	\$85.73	100	\$21,620.3	\$21,620.3	\$85.73	100

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

Representative Rate (raw) = \$0.17 per gallon.

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

Source: KPMG Peat Marwick, Policy Economics Group

Table 4-7
Selective Sales: Insurance Premiums—1991

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama	\$5,668	\$23.95	78 / 42	\$97.9	\$147.6	\$36.09	151 / 7
Alaska	1,160	35.16	114 / 10	20.0	24.4	42.87	122 / 16
Arizona	5,623	25.90	84 / 35	97.1	104.7	27.91	108 / 26
Arkansas	3,258	23.73	77 / 43	56.3	51.3	21.63	91 / 34
California	48,480	27.57	90 / 26	837.5	1,287.7	42.39	154 / 6
Colorado	6,186	31.64	103 / 15	106.9	86.3	25.54	81 / 39
Connecticut	9,228	48.44	158 / 1	159.4	174.1	52.91	109 / 23
Delaware	1,320	33.53	109 / 11	22.8	31.4	46.24	138 / 13
District of Columbia	1,373	39.67	129 / 6	23.7	33.3	55.75	141 / 12
Florida	22,570	29.37	96 / 23	389.9	319.6	24.07	82 / 38
Georgia	10,794	28.16	92 / 24	186.5	188.8	28.51	101 / 29
Hawaii	2,555	38.88	126 / 8	44.1	45.4	40.02	103 / 28
Idaho	1,545	25.69	84 / 37	26.7	38.6	37.15	145 / 10
Illinois	21,520	32.21	105 / 14	371.8	192.9	16.71	52 / 51
Indiana	10,496	32.32	105 / 12	181.3	121.8	21.71	67 / 48
Iowa	6,147	38.00	124 / 9	106.2	92.3	33.02	87 / 36
Kansas	4,286	29.68	97 / 22	74.0	78.7	31.54	106 / 27
Kentucky	5,306	24.69	80 / 40	91.7	214.7	57.82	234 / 1
Louisiana	6,577	26.72	87 / 31	113.6	185.8	43.70	164 / 4
Maine	2,141	29.95	97 / 21	37.0	37.0	29.92	100 / 30
Maryland	7,748	27.54	90 / 27	133.9	144.9	29.82	108 / 25
Massachusetts	15,691	45.21	147 / 2	271.1	267.8	44.66	99 / 31
Michigan	14,753	27.21	88 / 29	254.9	176.0	18.78	69 / 46
Minnesota	8,266	32.22	105 / 13	142.8	129.6	29.25	91 / 35
Mississippi	2,961	19.74	64 / 48	51.2	90.6	34.96	177 / 3
Missouri	8,943	29.95	97 / 20	154.5	172.9	33.53	112 / 20
Montana	1,122	23.99	78 / 41	19.4	27.4	33.91	141 / 11
Nebraska	2,832	30.71	100 / 16	48.9	35.5	22.30	73 / 45
Nevada	1,857	24.98	81 / 38	32.1	62.2	48.45	194 / 2
New Hampshire	1,681	26.28	85 / 32	29.0	35.3	31.93	122 / 17
New Jersey	17,793	39.61	129 / 7	307.4	196.8	25.37	64 / 49
New Mexico	1,747	19.49	63 / 50	30.2	40.9	26.41	135 / 14
New York	44,519	42.59	139 / 4	769.1	594.9	32.94	77 / 40
North Carolina	9,674	24.81	81 / 39	167.1	191.1	28.36	114 / 18
North Dakota	797	21.68	70 / 47	13.8	17.7	27.81	128 / 15
Ohio	16,991	26.83	87 / 30	293.5	269.9	24.68	92 / 33
Oklahoma	4,007	21.80	71 / 46	69.2	100.6	31.68	145 / 9
Oregon	5,151	30.46	99 / 18	89.0	60.8	20.81	68 / 47
Pennsylvania	27,721	40.04	130 / 5	478.9	362.5	30.30	76 / 42
Rhode Island	2,494	42.92	140 / 3	43.1	32.3	32.20	75 / 43
South Carolina	4,633	22.48	73 / 44	80.0	68.8	19.32	86 / 37
South Dakota	1,064	26.15	85 / 33	18.4	27.1	38.49	147 / 8
Tennessee	7,403	25.82	84 / 36	127.9	140.6	28.39	110 / 22
Texas	30,828	30.70	100 / 17	532.6	595.4	34.32	112 / 21
Utah	2,244	21.90	71 / 45	38.8	29.0	16.38	75 / 44
Vermont	898	27.37	89 / 28	15.5	16.9	29.82	109 / 24
Virginia	9,456	25.99	85 / 34	163.4	157.7	25.08	97 / 32
Washington	8,161	28.10	91 / 25	141.0	107.0	21.32	76 / 41
West Virginia	1,971	18.91	62 / 51	34.1	52.4	29.08	154 / 5
Wisconsin	8,692	30.31	99 / 19	150.2	83.3	16.81	55 / 50
Wyoming	524	19.69	64 / 49	9.1	10.2	22.26	113 / 19
US Total	\$448,857	\$30.75	100	\$7,754.5	\$7,754.5	\$30.75	100

Note: All per capita amounts are in dollars; total amounts are in millions of dollars.
 Representative Rate = 1.73%.

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

Source: KPMG Peat Marwick, Policy Economics Group

Table 4-8
Selective Sales: Tobacco Products—1991

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama	\$438	\$27.31	112 / 17	\$111.7	\$82.5	\$20.18	74 / 32
Alaska	57	25.29	103 / 23	14.4	19.1	33.56	133 / 12
Arizona	304	20.67	84 / 45	77.5	51.8	13.81	67 / 40
Arkansas	276	29.64	121 / 11	70.3	62.3	26.26	89 / 26
California	2,084	17.50	72 / 49	531.7	755.5	24.87	142 / 7
Colorado	299	22.62	92 / 35	76.4	61.4	18.18	80 / 30
Connecticut	286	22.18	91 / 36	73.0	114.9	34.92	157 / 6
Delaware	80	29.97	122 / 9	20.4	17.2	25.28	84 / 28
District of Columbia	50	21.16	86 / 43	12.7	10.4	17.43	82 / 29
Florida	1,297	24.93	102 / 26	331.0	428.0	32.24	129 / 13
Georgia	722	27.82	114 / 15	184.2	85.2	12.87	46 / 46
Hawaii	61	13.78	56 / 50	15.6	26.3	23.14	168 / 2
Idaho	86	21.16	86 / 42	22.0	15.3	14.69	69 / 36
Illinois	1,100	24.31	99 / 29	280.6	392.6	34.01	140 / 10
Indiana	708	32.19	132 / 4	180.6	110.1	19.63	61 / 43
Iowa	269	24.54	100 / 28	68.6	86.5	30.96	126 / 14
Kansas	229	23.37	95 / 32	58.3	54.6	21.88	94 / 25
Kentucky	628	43.17	176 / 1	160.3	14.3	3.85	9 / 50
Louisiana	451	27.06	111 / 19	115.1	84.3	19.82	73 / 34
Maine	144	29.68	121 / 10	36.7	43.8	35.50	120 / 16
Maryland	473	24.81	101 / 27	120.6	61.3	12.62	51 / 45
Massachusetts	569	24.20	99 / 30	145.1	144.4	24.09	100 / 20
Michigan	1,029	28.01	114 / 14	262.4	259.3	27.68	99 / 22
Minnesota	380	21.88	89 / 40	97.0	153.7	34.69	159 / 5
Mississippi	272	26.75	109 / 20	69.3	50.9	19.64	73 / 33
Missouri	617	30.50	125 / 7	157.3	99.1	19.21	63 / 42
Montana	66	20.84	85 / 44	16.8	12.7	15.77	76 / 31
Nebraska	146	23.36	95 / 33	37.2	39.0	24.46	105 / 19
Nevada	144	28.53	117 / 13	36.6	50.3	39.17	137 / 11
New Hampshire	163	37.65	154 / 2	41.6	39.9	36.13	96 / 24
New Jersey	674	22.14	90 / 38	171.8	275.8	35.55	161 / 4
New Mexico	107	17.68	72 / 48	27.4	17.5	11.32	64 / 41
New York	1,561	22.06	90 / 39	398.3	648.3	35.90	163 / 3
North Carolina	880	33.32	136 / 3	224.5	15.2	2.25	7 / 51
North Dakota	54	21.73	89 / 41	13.8	16.5	26.02	120 / 15
Ohio	1,230	28.68	117 / 12	313.8	211.8	19.37	68 / 39
Oklahoma	276	22.17	91 / 37	70.4	69.6	21.93	99 / 21
Oregon	287	25.01	102 / 25	73.1	83.2	28.49	114 / 18
Pennsylvania	1,221	26.03	106 / 22	311.4	213.4	17.84	69 / 38
Rhode Island	105	26.55	108 / 21	26.7	37.8	37.64	142 / 9
South Carolina	428	30.66	125 / 6	109.2	30.3	8.52	28 / 48
South Dakota	64	23.22	95 / 34	16.3	13.9	19.77	85 / 27
Tennessee	592	30.48	125 / 8	151.0	79.9	16.13	53 / 44
Texas	1,364	20.05	82 / 46	347.9	637.0	36.72	183 / 1
Utah	93	13.40	55 / 51	23.7	23.3	13.16	98 / 23
Vermont	69	30.86	126 / 5	17.5	12.1	21.33	69 / 37
Virginia	683	27.73	113 / 16	174.3	40.8	6.49	23 / 49
Washington	388	19.71	81 / 47	98.9	140.3	27.95	142 / 8
West Virginia	178	25.23	103 / 24	45.4	31.7	17.62	70 / 35
Wisconsin	469	24.15	99 / 31	119.7	141.5	28.55	118 / 17
Wyoming	49	27.12	111 / 18	12.5	5.5	11.86	44 / 47
US Total	\$24,196	\$24.48	100	\$6,172.5	\$6,172.5	\$24.48	100

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

Representative Rate = \$0.255 per package.

* Tax base is cigarette sales in millions of packs.

Source: KPMG Peat Marwick, Policy Economics Group

Table 4-9
 Selective Sales: Amusements—1991

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama	\$570	\$1.14	32 / 48	\$4.7	\$0.1	\$0.03	2 / 34
Alaska	146	2.10	59 / 20	1.2	1.6	2.73	130 / 8
Arizona	898	1.96	56 / 24	7.4	0.9	0.24	12 / 26
Arkansas	341	1.18	33 / 46	2.8	0.3	0.12	11 / 27
California	32,799	8.85	251 / 2	268.9	0.1	-	- / -
Colorado	1,359	3.30	94 / 8	11.1	0.6	0.19	6 / 31
Connecticut	1,265	3.15	89 / 10	10.4	20.3	6.17	196 / 7
Delaware	185	2.24	63 / 16	1.5	0.1	0.15	7 / 30
District of Columbia	396	5.43	154 / 6	3.2	-	-	- / -
Florida	6,910	4.27	121 / 7	56.7	11.0	0.83	19 / 22
Georgia	1,493	1.85	52 / 28	12.2	-	-	- / -
Hawaii	425	3.07	87 / 11	3.5	-	-	- / -
Idaho	140	1.11	31 / 49	1.1	-	-	- / -
Illinois	4,192	2.98	84 / 12	34.4	9.4	0.81	27 / 18
Indiana	1,000	1.46	41 / 36	8.2	-	-	- / -
Iowa	498	1.46	41 / 37	4.1	-	-	- / -
Kansas	381	1.25	36 / 44	3.1	1.1	0.44	35 / 15
Kentucky	576	1.27	36 / 43	4.7	0.9	0.24	19 / 23
Louisiana	670	1.29	37 / 42	5.5	2.0	0.48	37 / 14
Maine	251	1.67	47 / 32	2.1	0.4	0.36	22 / 20
Maryland	1,353	2.28	65 / 14	11.1	1.7	0.35	15 / 25
Massachusetts	1,877	2.57	73 / 13	15.4	10.1	1.68	66 / 10
Michigan	2,417	2.12	60 / 19	19.8	0.3	0.03	1 / 38
Minnesota	1,161	2.15	61 / 17	9.5	-	-	- / -
Mississippi	207	0.65	19 / 51	1.7	0.5	0.19	29 / 16
Missouri	1,281	2.04	58 / 22	10.5	1.0	0.18	9 / 28
Montana	176	1.78	51 / 30	1.4	22.4	27.66	1553 / 1
Nebraska	280	1.44	41 / 38	2.3	6.8	4.26	295 / 6
Nevada	5,572	35.58	1,009 / 1	45.7	421.5	328.29	923 / 3
New Hampshire	425	3.15	89 / 9	3.5	2.3	2.04	65 / 11
New Jersey	7,612	8.04	228 / 3	62.4	297.2	38.29	476 / 5
New Mexico	340	1.80	51 / 29	2.8	0.2	0.14	8 / 29
New York	12,423	5.64	160 / 5	101.9	1.6	0.09	2 / 37
North Carolina	1,125	1.37	39 / 40	9.2	4.6	0.68	50 / 13
North Dakota	60	0.78	22 / 50	0.5	6.4	10.07	1295 / 2
Ohio	2,771	2.08	59 / 21	22.7	-	-	- / -
Oklahoma	507	1.31	37 / 41	4.2	5.1	1.61	123 / 9
Oregon	619	1.74	49 / 31	5.1	1.4	0.49	28 / 17
Pennsylvania	2,839	1.95	55 / 25	23.3	0.6	0.05	3 / 33
Rhode Island	261	2.14	61 / 18	2.1	0.3	0.33	15 / 24
South Carolina	614	1.41	40 / 39	5.0	37.1	10.43	738 / 4
South Dakota	105	1.23	35 / 45	0.9	0.2	0.25	20 / 21
Tennessee	1,188	1.97	56 / 23	9.7	-	-	- / -
Texas	3,940	1.86	53 / 27	32.3	16.6	0.96	51 / 12
Utah	405	1.88	53 / 26	3.3	-	-	- / -
Vermont	496	7.18	204 / 4	4.1	0.2	0.34	5 / 32
Virginia	1,253	1.63	46 / 33	10.3	0.1	0.01	1 / 39
Washington	1,393	2.28	65 / 15	11.4	0.3	0.05	2 / 35
West Virginia	252	1.15	32 / 47	2.1	<	0.02	2 / 36
Wisconsin	905	1.50	42 / 35	7.4	2.0	0.41	27 / 19
Wyoming	84	1.50	43 / 34	0.7	-	-	- / -
US Total	\$108,441	\$3.53	100	\$889.1	\$889.1	\$3.53	100

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

Representative Rate (raw) = 0.82%.

* Tax base is amusement receipts in millions of dollars.

- zero revenue reported

< less than \$0.1 million

Source: KPMG Peat Marwick, Policy Economics Group

Table 4-10
 Selective Sales: Public Utilities—1991

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama	\$5,267	\$48.33	102 / 19	\$197.6	\$293.3	\$71.73	148 / 8
Alaska	732	48.17	101 / 20	27.5	6.3	11.01	23 / 41
Arizona	4,963	49.66	104 / 13	186.2	166.9	44.50	90 / 18
Arkansas	2,917	46.14	97 / 26	109.4	53.7	22.65	49 / 32
California	36,851	45.51	96 / 29	1,382.7	1,285.6	42.32	93 / 17
Colorado	3,838	42.64	90 / 41	144.0	57.3	16.96	40 / 35
Connecticut	4,559	51.98	109 / 4	171.1	179.9	54.66	105 / 14
Delaware	941	51.90	109 / 6	35.3	22.0	32.31	62 / 24
District of Columbia	1,348	84.56	178 / 1	50.6	109.2	182.65	216 / 2
Florida	16,061	45.39	95 / 31	602.6	1,200.6	90.43	199 / 4
Georgia	8,600	48.72	102 / 16	322.7	107.4	16.21	33 / 38
Hawaii	1,189	39.29	83 / 48	44.6	94.1	82.91	211 / 3
Idaho	1,392	50.28	106 / 12	52.2	6.2	5.93	12 / 45
Illinois	15,978	51.94	109 / 5	599.5	1,117.2	96.79	186 / 6
Indiana	6,992	46.77	98 / 23	262.4	-	-	- / -
Iowa	3,020	40.54	85 / 46	113.3	7.1	2.55	6 / 47
Kansas	3,275	49.25	104 / 14	122.9	73.9	29.61	60 / 25
Kentucky	4,320	43.66	92 / 36	162.1	82.1	22.10	51 / 31
Louisiana	5,787	51.07	107 / 9	217.1	110.1	25.90	51 / 30
Maine	1,419	43.12	91 / 39	53.3	0.7	0.58	1 / 49
Maryland	6,052	46.73	98 / 24	227.1	225.3	46.35	99 / 15
Massachusetts	8,060	50.44	106 / 10	302.4	-	-	- / -
Michigan	11,471	45.95	97 / 28	430.4	41.6	4.44	10 / 46
Minnesota	5,155	43.64	92 / 37	193.4	66.7	15.04	34 / 37
Mississippi	2,935	42.49	89 / 42	110.1	23.3	8.98	21 / 42
Missouri	6,175	44.92	94 / 33	231.7	259.0	50.21	112 / 12
Montana	963	44.71	94 / 34	36.1	11.1	13.70	31 / 39
Nebraska	1,931	45.49	96 / 30	72.5	20.6	12.96	28 / 40
Nevada	1,626	47.50	100 / 22	61.0	31.2	24.32	51 / 28
New Hampshire	1,307	44.37	93 / 35	49.0	31.9	28.89	65 / 23
New Jersey	11,692	56.53	119 / 3	438.7	1,088.2	140.23	248 / 1
New Mexico	1,701	41.24	87 / 44	63.8	27.2	17.55	43 / 33
New York	23,278	48.37	102 / 18	873.4	1,668.6	92.40	191 / 5
North Carolina	8,728	48.61	102 / 17	327.5	229.5	34.07	70 / 20
North Dakota	717	42.37	89 / 43	26.9	15.9	24.97	59 / 26
Ohio	15,026	51.54	108 / 7	563.8	633.1	57.88	112 / 11
Oklahoma	3,913	46.24	97 / 25	146.8	74.7	23.54	51 / 29
Oregon	3,086	39.63	83 / 47	115.8	76.3	26.13	66 / 22
Pennsylvania	16,040	50.32	106 / 11	601.9	588.4	49.19	98 / 16
Rhode Island	1,231	46.01	97 / 27	46.2	61.1	60.85	132 / 10
South Carolina	4,665	49.17	103 / 15	175.1	70.2	19.73	40 / 34
South Dakota	719	38.40	81 / 50	27.0	0.9	1.29	3 / 48
Tennessee	6,294	47.68	100 / 21	236.2	29.0	5.86	12 / 44
Texas	23,816	51.51	108 / 8	893.6	672.6	38.77	75 / 19
Utah	1,782	37.78	79 / 51	66.9	45.5	25.70	68 / 21
Vermont	656	43.40	91 / 38	24.6	13.5	23.85	55 / 27
Virginia	7,548	45.05	95 / 32	283.2	393.8	62.65	139 / 9
Washington	5,251	39.26	83 / 49	197.0	352.9	70.32	179 / 7
West Virginia	1,957	40.77	86 / 45	73.4	26.7	14.81	36 / 36
Wisconsin	5,645	42.75	90 / 40	211.8	236.6	47.76	112 / 13
Wyoming	761	62.08	131 / 2	28.6	4.3	9.31	15 / 43
US Total	\$319,631	\$47.56	100	\$11,993.3	\$11,993.3	\$47.56	100

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

Representative Rate (raw) = 3.75%.

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

- zero revenue reported

Source: KPMG Peat Marwick, Policy Economics Group

Table 4-11
 Selective Sales: Alcoholic Beverages, Total—1991

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama		\$12.04	82 / 43	\$49.22	\$133.40	\$32.62	271 / 1
Alaska		19.01	130 / 4	10.83	13.54	23.75	125 / 15
Arizona		16.18	111 / 13	60.66	39.81	10.62	66 / 34
Arkansas		11.61	79 / 46	27.54	25.87	10.91	94 / 24
California		15.62	107 / 19	474.40	128.73	4.24	27 / 49
Colorado		16.37	112 / 11	55.28	19.69	5.83	36 / 45
Connecticut		15.78	108 / 16	51.93	46.44	14.11	89 / 26
Delaware		17.80	122 / 6	12.10	8.90	13.08	74 / 30
District of Columbia		29.50	202 / 2	17.64	6.54	10.94	37 / 44
Florida		18.23	125 / 5	242.07	542.02	40.82	224 / 3
Georgia		14.92	102 / 26	98.79	202.01	30.50	204 / 5
Hawaii		16.28	111 / 12	18.48	40.80	35.94	221 / 4
Idaho		12.72	87 / 38	13.22	12.87	12.39	97 / 21
Illinois		15.25	104 / 22	176.02	109.50	9.49	62 / 35
Indiana		12.59	86 / 41	70.62	33.26	5.93	47 / 40
Iowa		11.74	80 / 45	32.81	12.71	4.55	39 / 42
Kansas		11.48	79 / 47	28.63	52.16	20.91	182 / 9
Kentucky		11.36	78 / 48	42.18	54.16	14.59	128 / 14
Louisiana		14.99	103 / 25	63.76	45.38	10.67	71 / 31
Maine		14.79	101 / 27	18.27	34.93	28.29	191 / 7
Maryland		15.68	107 / 18	76.21	26.33	5.42	35 / 46
Massachusetts		16.71	114 / 9	100.22	67.72	11.29	68 / 32
Michigan		14.48	99 / 30	135.67	124.11	13.25	91 / 25
Minnesota		15.09	103 / 24	66.89	55.75	12.58	83 / 27
Mississippi		12.78	88 / 37	33.13	33.71	13.01	102 / 19
Missouri		13.61	93 / 34	70.19	23.44	4.54	33 / 48
Montana		16.13	110 / 14	13.04	13.81	17.09	106 / 17
Nebraska		13.38	92 / 35	21.32	15.95	10.02	75 / 29
Nevada		29.29	201 / 3	37.61	12.67	9.87	34 / 47
New Hampshire		30.48	209 / 1	33.68	12.79	11.58	38 / 43
New Jersey		15.54	106 / 21	120.57	81.01	10.44	67 / 33
New Mexico		14.58	100 / 29	22.57	17.25	11.14	76 / 28
New York		13.88	95 / 32	250.71	259.33	14.36	103 / 18
North Carolina		12.68	87 / 40	85.43	158.31	23.50	185 / 8
North Dakota		16.51	113 / 10	10.49	6.08	9.58	58 / 38
Ohio		12.28	84 / 42	134.32	65.56	5.99	49 / 39
Oklahoma		11.20	77 / 49	35.56	55.51	17.48	156 / 11
Oregon		14.74	101 / 28	43.07	10.57	3.62	25 / 50
Pennsylvania		12.68	87 / 39	151.70	142.91	11.95	94 / 23
Rhode Island		15.60	107 / 20	15.66	9.45	9.41	60 / 37
South Carolina		15.72	108 / 17	55.96	114.19	32.08	204 / 6
South Dakota		14.25	98 / 31	10.02	9.47	13.46	95 / 22
Tennessee		11.84	81 / 44	58.62	142.33	28.74	243 / 2
Texas		13.75	94 / 33	238.50	377.83	21.78	158 / 10
Utah		7.77	53 / 51	13.75	16.22	9.16	118 / 16
Vermont		16.98	116 / 8	9.63	13.98	24.65	145 / 13
Virginia		13.35	91 / 36	83.94	85.14	13.54	101 / 20
Washington		15.12	104 / 23	75.87	116.75	23.27	154 / 12
West Virginia		10.63	73 / 50	19.15	11.56	6.42	60 / 36
Wisconsin		17.74	121 / 7	87.92	39.79	8.03	45 / 41
Wyoming		16.07	110 / 15	7.39	1.06	2.31	14 / 51
US Total		\$14.61	100	\$3,683.2	\$3,683.2	\$14.61	100

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: KPMG Peat Marwick, Policy Economics Group

Table 4-12
Alcoholic Beverages: Distilled Spirits—1991

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama	\$4,685	\$5.79	83 / 39	\$23.7	\$50.5	\$12.36	213 / 2
Alaska	1,166	10.34	149 / 4	5.9	7.1	12.41	120 / 16
Arizona	5,290	7.13	103 / 25	26.7	16.7	4.47	63 / 35
Arkansas	2,664	5.68	82 / 40	13.5	9.6	4.06	72 / 31
California	43,371	7.22	104 / 23	219.2	97.5	3.21	44 / 41
Colorado	5,641	8.44	122 / 13	28.5	11.6	3.45	41 / 43
Connecticut	5,701	8.76	126 / 8	28.8	27.1	8.24	94 / 23
Delaware	1,266	9.41	136 / 5	6.4	5.7	8.42	89 / 25
District of Columbia	2,279	19.26	278 / 2	11.5	3.9	6.46	34 / 45
Florida	24,373	9.28	134 / 6	123.2	210.4	15.85	171 / 6
Georgia	10,691	8.16	118 / 15	54.0	49.3	7.44	91 / 24
Hawaii	1,550	6.90	99 / 29	7.8	9.1	8.03	116 / 17
Idaho	1,090	5.30	76 / 44	5.5	8.6	8.26	156 / 11
Illinois	16,191	7.09	102 / 27	81.8	54.5	4.72	67 / 33
Indiana	6,491	5.85	84 / 37	32.8	16.7	2.98	51 / 39
Iowa	2,577	4.66	67 / 49	13.0	0.1	0.02	- / 49
Kansas	2,734	5.54	80 / 42	13.8	20.3	8.14	147 / 13
Kentucky	4,105	5.59	81 / 41	20.7	35.8	9.64	173 / 5
Louisiana	5,864	6.97	100 / 28	29.6	14.0	3.29	47 / 40
Maine	1,837	7.52	108 / 19	9.3	15.6	12.64	168 / 7
Maryland	8,386	8.72	126 / 9	42.4	12.9	2.66	30 / 46
Massachusetts	10,400	8.77	126 / 7	52.6	43.1	7.19	82 / 28
Michigan	13,435	7.25	104 / 21	67.9	72.4	7.73	107 / 21
Minnesota	6,903	7.87	113 / 18	34.9	37.7	8.50	108 / 20
Mississippi	3,147	6.14	88 / 33	15.9	9.4	3.62	59 / 37
Missouri	6,266	6.14	88 / 32	31.7	13.4	2.59	42 / 42
Montana	1,163	7.27	105 / 20	5.9	9.3	11.47	158 / 10
Nebraska	1,860	5.90	85 / 36	9.4	5.7	3.56	60 / 36
Nevada	4,107	16.17	233 / 3	20.8	7.3	5.72	35 / 44
New Hampshire	4,221	19.31	278 / 1	21.3	0.1	0.09	- / 48
New Jersey	12,487	8.13	117 / 16	63.1	54.5	7.02	86 / 26
New Mexico	1,855	6.06	87 / 35	9.4	7.3	4.71	78 / 29
New York	24,453	6.84	99 / 30	123.6	161.4	8.94	131 / 15
North Carolina	8,083	6.06	87 / 34	40.9	86.4	12.82	211 / 3
North Dakota	1,094	8.71	125 / 10	5.5	3.0	4.75	55 / 38
Ohio	10,859	5.02	72 / 48	54.9	39.8	3.64	72 / 30
Oklahoma	3,304	5.26	76 / 45	16.7	27.9	8.80	167 / 8
Oregon	3,805	6.58	95 / 31	19.2	-	-	- / -
Pennsylvania	12,345	5.22	75 / 46	62.4	90.2	7.54	145 / 14
Rhode Island	1,438	7.24	104 / 22	7.3	4.9	4.91	68 / 32
South Carolina	5,797	8.23	119 / 14	29.3	44.7	12.55	152 / 12
South Dakota	1,000	7.19	104 / 24	5.1	4.1	5.90	82 / 27
Tennessee	5,294	5.40	78 / 43	26.8	30.9	6.24	116 / 18
Texas	17,730	5.17	74 / 47	89.6	145.9	8.41	163 / 9
Utah	1,332	3.80	55 / 51	6.7	6.9	3.87	102 / 22
Vermont	905	8.07	116 / 17	4.6	9.1	16.09	199 / 4
Virginia	7,236	5.82	84 / 38	36.6	42.1	6.70	115 / 19
Washington	7,052	7.10	102 / 26	35.6	86.9	17.32	244 / 1
West Virginia	1,553	4.36	63 / 50	7.8	-	-	- / -
Wisconsin	8,449	8.62	124 / 11	42.7	28.2	5.70	66 / 34
Wyoming	770	8.46	122 / 12	3.9	0.7	1.52	18 / 47
US Total	\$346,295	\$6.94	100	\$1,750.2	\$1,750.2	\$6.94	100

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

Representative Rate = \$5.05 per gallon.

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

- zero revenue reported

Source: KPMG Peat Marwick, Policy Economics Group

Table 4-13
Alcoholic Beverages: Beer—1991

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama	\$2,646	\$5.46	87 / 43	\$22.3	\$76.0	\$18.59	340 / 3
Alaska	465	6.88	109 / 13	3.9	5.2	9.10	132 / 13
Arizona	3,387	7.62	121 / 5	28.6	16.5	4.39	58 / 29
Arkansas	1,522	5.41	86 / 46	12.8	14.5	6.10	113 / 16
California	21,856	6.07	96 / 32	184.4	27.6	0.91	15 / 50
Colorado	2,565	6.41	102 / 24	21.6	6.0	1.77	28 / 46
Connecticut	1,988	5.10	81 / 50	16.8	13.2	4.02	79 / 24
Delaware	547	6.79	108 / 15	4.6	2.0	2.92	43 / 36
District of Columbia	516	7.28	116 / 10	4.4	1.6	2.68	37 / 40
Florida	11,552	7.34	117 / 9	97.5	242.0	18.23	248 / 6
Georgia	4,521	5.76	91 / 40	38.1	131.5	19.85	345 / 2
Hawaii	1,018	7.57	120 / 6	8.6	27.9	24.62	325 / 4
Idaho	746	6.05	96 / 33	6.3	3.4	3.25	54 / 34
Illinois	9,067	6.63	105 / 19	76.5	44.0	3.81	58 / 30
Indiana	3,905	5.87	93 / 36	32.9	13.5	2.40	41 / 38
Iowa	2,117	6.39	101 / 26	17.9	10.0	3.59	56 / 31
Kansas	1,609	5.44	86 / 44	13.6	28.8	11.55	212 / 8
Kentucky	2,323	5.28	84 / 49	19.6	15.2	4.08	77 / 25
Louisiana	3,573	7.09	113 / 12	30.1	30.1	7.07	100 / 18
Maine	855	5.84	93 / 38	7.2	16.2	13.08	224 / 7
Maryland	3,203	5.56	88 / 41	27.0	9.4	1.93	35 / 42
Massachusetts	4,228	5.95	94 / 34	35.7	14.8	2.47	42 / 37
Michigan	6,931	6.24	99 / 28	58.5	44.3	4.73	76 / 26
Minnesota	3,239	6.16	98 / 31	27.3	14.9	3.36	55 / 33
Mississippi	1,915	6.23	99 / 29	16.2	23.5	9.06	145 / 11
Missouri	3,968	6.49	103 / 21	33.5	7.5	1.45	22 / 49
Montana	731	7.63	121 / 4	6.2	3.1	3.82	50 / 35
Nebraska	1,267	6.71	107 / 17	10.7	8.8	5.54	83 / 22
Nevada	1,561	10.26	163 / 1	13.2	3.4	2.69	26 / 47
New Hampshire	1,174	8.97	142 / 2	9.9	12.5	11.27	126 / 14
New Jersey	4,985	5.42	86 / 45	42.1	15.6	2.01	37 / 39
New Mexico	1,355	7.38	117 / 8	11.4	7.7	5.00	68 / 27
New York	11,436	5.34	85 / 48	96.5	87.4	4.84	91 / 21
North Carolina	4,389	5.50	87 / 42	37.0	63.9	9.48	173 / 9
North Dakota	535	7.11	113 / 11	4.5	2.7	4.24	60 / 28
Ohio	8,325	6.42	102 / 23	70.2	22.6	2.07	32 / 44
Oklahoma	2,022	5.37	85 / 47	17.1	23.4	7.37	137 / 12
Oregon	2,140	6.18	98 / 30	18.1	5.4	1.86	30 / 45
Pennsylvania	9,499	6.70	106 / 18	80.1	27.5	2.30	34 / 43
Rhode Island	786	6.60	105 / 20	6.6	2.4	2.43	37 / 41
South Carolina	2,731	6.47	103 / 22	23.0	4.5	6.41	100 / 17
South Dakota	533	6.39	101 / 25	4.5	63.6	17.86	276 / 5
Tennessee	3,415	5.82	92 / 39	28.8	104.8	21.17	364 / 1
Texas	15,516	7.55	120 / 7	130.9	209.5	12.08	160 / 10
Utah	732	3.49	55 / 51	6.2	7.7	4.38	125 / 15
Vermont	458	6.81	108 / 14	3.9	3.8	6.62	97 / 19
Virginia	4,662	6.26	99 / 27	39.3	32.4	5.16	82 / 23
Washington	3,495	5.88	93 / 35	29.5	16.5	3.28	56 / 32
West Virginia	1,251	5.86	93 / 37	10.6	10.1	5.63	96 / 20
Wisconsin	4,642	7.90	125 / 3	39.2	9.2	1.86	24 / 48
Wyoming	367	6.72	107 / 16	3.1	0.2	0.46	7 / 51
US Total	\$188,268	\$6.30	100	\$1,588.3	\$1,588.3	\$6.30	100

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

Representative Rate (raw) = \$8.44 per barrel.

* Tax base is beer sales in thousands of barrels.

Source: KPMG Peat Marwick, Policy Economics Group

Table 4-14
Alcoholic Beverages: Wine—1991

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama	\$4,380	\$0.79	58 / 38	\$3.2	\$6.9	\$1.68	214 / 7
Alaska	1,390	1.79	131 / 12	1.0	1.3	2.24	125 / 20
Arizona	7,300	1.43	105 / 20	5.4	6.6	1.76	123 / 23
Arkansas	1,676	0.52	38 / 46	1.2	1.8	0.75	144 / 16
California	96,503	2.33	171 / 3	70.8	3.7	0.12	5 / 51
Colorado	6,997	1.52	111 / 18	5.1	2.1	0.61	40 / 44
Connecticut	8,646	1.93	141 / 10	6.3	6.1	1.86	96 / 28
Delaware	1,482	1.60	117 / 16	1.1	1.2	1.74	109 / 26
District of Columbia	2,410	2.96	216 / 1	1.8	1.1	1.80	61 / 40
Florida	29,195	1.61	118 / 15	21.4	89.6	6.75	418 / 1
Georgia	9,019	1.00	73 / 31	6.6	21.2	3.20	321 / 2
Hawaii	2,797	1.81	132 / 11	2.1	3.7	3.30	183 / 10
Idaho	1,936	1.37	100 / 22	1.4	0.9	0.88	64 / 37
Illinois	24,119	1.53	112 / 17	17.7	11.0	0.96	62 / 39
Indiana	6,634	0.87	63 / 36	4.9	3.1	0.55	63 / 38
Iowa	2,624	0.69	50 / 42	1.9	2.6	0.94	136 / 17
Kansas	1,691	0.50	36 / 47	1.2	3.0	1.22	246 / 4
Kentucky	2,502	0.49	36 / 48	1.8	3.2	0.86	174 / 12
Louisiana	5,415	0.93	68 / 34	4.0	1.3	0.31	33 / 49
Maine	2,418	1.44	105 / 19	1.8	3.2	2.57	179 / 11
Maryland	9,280	1.40	103 / 21	6.8	4.0	0.83	59 / 41
Massachusetts	16,338	2.00	146 / 7	12.0	9.8	1.64	82 / 32
Michigan	12,674	0.99	73 / 32	9.3	7.3	0.78	79 / 33
Minnesota	6,374	1.06	77 / 28	4.7	3.1	0.71	67 / 36
Mississippi	1,456	0.41	30 / 51	1.1	0.8	0.32	77 / 34
Missouri	6,863	0.98	71 / 33	5.0	2.6	0.50	51 / 43
Montana	1,352	1.23	90 / 24	1.0	1.5	1.80	146 / 15
Nebraska	1,674	0.77	56 / 39	1.2	1.5	0.92	119 / 24
Nevada	5,014	2.87	210 / 2	3.7	1.9	1.46	51 / 42
New Hampshire	3,326	2.21	162 / 4	2.4	0.2	0.21	10 / 50
New Jersey	20,999	1.99	145 / 8	15.4	11.0	1.41	71 / 35
New Mexico	2,406	1.14	83 / 26	1.8	2.2	1.44	126 / 19
New York	41,759	1.70	124 / 14	30.6	10.6	0.59	35 / 47
North Carolina	10,294	1.12	82 / 27	7.6	8.1	1.19	107 / 27
North Dakota	604	0.70	51 / 41	0.4	0.4	0.59	85 / 31
Ohio	12,535	0.84	62 / 37	9.2	3.1	0.29	34 / 48
Oklahoma	2,462	0.57	42 / 45	1.8	4.2	1.31	231 / 5
Oregon	7,882	1.98	145 / 9	5.8	5.1	1.76	89 / 30
Pennsylvania	12,496	0.77	56 / 40	9.2	25.2	2.11	275 / 3
Rhode Island	2,400	1.75	128 / 13	1.8	2.1	2.08	118 / 25
South Carolina	4,931	1.02	74 / 30	3.6	5.9	1.66	164 / 14
South Dakota	637	0.66	49 / 43	0.5	0.8	1.15	173 / 13
Tennessee	4,168	0.62	45 / 44	3.1	6.6	1.33	215 / 6
Texas	24,514	1.04	76 / 29	18.0	22.5	1.30	125 / 21
Utah	1,143	0.47	35 / 49	0.8	1.6	0.92	193 / 8
Vermont	1,627	2.11	154 / 6	1.2	1.1	1.94	92 / 29
Virginia	10,948	1.28	93 / 23	8.0	10.6	1.69	132 / 18
Washington	14,634	2.14	157 / 5	10.7	13.4	2.66	125 / 22
West Virginia	1,019	0.42	30 / 50	0.7	1.4	0.79	191 / 9
Wisconsin	8,258	1.22	89 / 25	6.1	2.3	0.47	38 / 45
Wyoming	558	0.89	65 / 35	0.4	0.2	0.33	37 / 46
US Total	\$469,759	\$1.37	100	\$344.7	\$344.7	\$1.37	100

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

Representative Rate (raw) = \$0.73 per gallon.

*Tax base is wine sales in thousands of gallons.

Source: KPMG Peat Marwick, Policy Economics Group

Table 4-15
Total License Taxes—1991

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama		\$59.05	115 / 18	\$241.5	\$169.7	\$41.51	70 / 42
Alaska		70.42	137 / 6	40.1	40.6	71.17	101 / 23
Arizona		53.55	105 / 29	200.8	235.6	62.83	117 / 17
Arkansas		50.19	98 / 37	119.0	96.5	40.68	81 / 35
California		47.11	92 / 40	1431.3	1430.6	47.09	100 / 25
Colorado		64.53	126 / 9	217.9	159.2	47.15	73 / 40
Connecticut		44.42	87 / 45	146.2	208.8	63.43	143 / 6
Delaware		52.97	103 / 31	36.0	227.8	334.99	632 / 1
District of Columbia		32.06	63 / 51	19.2	27.7	46.27	144 / 5
Florida		50.54	99 / 36	671.0	698.7	52.62	104 / 20
Georgia		59.92	117 / 17	396.9	117.4	17.72	30 / 51
Hawaii		41.80	82 / 48	47.4	22.3	19.67	47 / 49
Idaho		85.36	167 / 3	88.7	77.7	74.80	88 / 31
Illinois		46.40	91 / 43	535.6	683.0	59.17	128 / 12
Indiana		53.76	105 / 26	301.6	191.7	34.18	64 / 48
Iowa		67.01	131 / 7	187.3	262.7	93.99	140 / 8
Kansas		54.39	106 / 24	135.7	128.5	51.52	95 / 27
Kentucky		58.01	113 / 20	215.4	159.9	43.05	74 / 38
Louisiana		54.01	105 / 25	229.7	101.8	23.95	44 / 50
Maine		55.83	109 / 22	69.0	69.6	56.34	101 / 24
Maryland		46.73	91 / 42	227.1	167.3	34.43	74 / 39
Massachusetts		39.00	76 / 49	233.8	326.5	54.45	140 / 9
Michigan		53.75	105 / 27	503.5	589.4	62.92	117 / 18
Minnesota		52.48	102 / 32	232.6	419.4	94.63	180 / 2
Mississippi		49.01	96 / 39	127.0	88.2	34.04	69 / 43
Missouri		57.98	113 / 21	299.1	237.5	46.04	79 / 36
Montana		90.14	176 / 2	72.8	61.2	75.78	84 / 32
Nebraska		65.92	129 / 8	105.0	68.2	42.81	65 / 46
Nevada		52.04	102 / 34	66.8	74.8	58.23	112 / 19
New Hampshire		55.55	108 / 23	61.4	73.4	66.45	120 / 16
New Jersey		43.29	84 / 46	335.9	475.8	61.31	142 / 7
New Mexico		62.60	122 / 12	96.9	117.7	76.02	121 / 13
New York		36.44	71 / 50	658.0	668.5	37.02	102 / 22
North Carolina		52.07	102 / 33	350.8	275.2	40.85	78 / 37
North Dakota		81.40	159 / 5	51.7	46.2	72.74	89 / 30
Ohio		50.17	98 / 38	548.8	662.4	60.55	121 / 14
Oklahoma		61.73	120 / 13	196.0	304.9	96.02	156 / 3
Oregon		63.46	124 / 10	185.4	285.4	97.68	154 / 4
Pennsylvania		45.82	89 / 44	548.0	559.1	46.74	102 / 21
Rhode Island		41.94	82 / 47	42.1	55.8	55.61	133 / 10
South Carolina		46.87	91 / 41	166.9	106.2	29.82	64 / 47
South Dakota		84.20	164 / 4	59.2	48.4	68.90	82 / 33
Tennessee		58.20	114 / 19	288.3	197.2	39.80	68 / 45
Texas		51.76	101 / 35	898.0	842.4	48.55	94 / 28
Utah		53.73	105 / 28	95.1	65.4	36.92	69 / 44
Vermont		60.33	118 / 16	34.2	43.8	77.33	128 / 11
Virginia		53.28	104 / 30	334.9	313.0	49.79	93 / 29
Washington		62.99	123 / 11	316.1	256.4	51.10	81 / 34
West Virginia		61.68	120 / 14	111.1	109.4	60.72	98 / 26
Wisconsin		60.49	118 / 15	299.7	218.8	44.17	73 / 41
Wyoming		94.69	185 / 1	43.6	52.4	113.92	120 / 15
US Total		\$51.23	100	\$12,920.0	\$12,920.0	\$51.23	100

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: KPMG Peat Marwick, Policy Economics Group

Table 4-16
License Taxes: Motor Vehicle Operators—1991

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama	\$2,938	\$3.69	107 / 14	\$15.1	\$11.8	\$2.88	78 / 29
Alaska	318	2.86	83 / 51	1.6	0.7	1.18	41 / 47
Arizona	2,400	3.28	96 / 42	12.3	7.5	2.00	61 / 38
Arkansas	1,720	3.72	108 / 10	8.8	4.9	2.06	55 / 41
California	19,931	3.37	98 / 39	102.3	89.1	2.93	87 / 25
Colorado	2,084	3.17	92 / 44	10.7	8.8	2.61	82 / 26
Connecticut	2,213	3.45	100 / 33	11.4	24.6	7.46	216 / 2
Delaware	495	3.74	109 / 8	2.5	1.5	2.21	59 / 39
District of Columbia	406	3.49	101 / 29	2.1	1.7	2.76	79 / 28
Florida	9,693	3.75	109 / 6	49.7	76.5	5.76	154 / 4
Georgia	4,610	3.57	104 / 22	23.7	15.0	2.26	63 / 37
Hawaii	700	3.16	92 / 45	3.6	-	-	- / -
Idaho	712	3.51	102 / 27	3.7	2.5	2.45	70 / 35
Illinois	7,360	3.27	95 / 43	37.8	40.6	3.52	108 / 14
Indiana	3,453	3.16	92 / 46	17.7	-	-	- / -
Iowa	1,857	3.41	99 / 37	9.5	9.1	3.26	96 / 22
Kansas	1,781	3.66	106 / 17	9.1	6.5	2.61	71 / 33
Kentucky	2,414	3.34	97 / 41	12.4	5.0	1.36	41 / 48
Louisiana	2,595	3.13	91 / 47	13.3	7.6	1.80	57 / 40
Maine	889	3.69	107 / 12	4.6	6.9	5.59	151 / 6
Maryland	3,214	3.39	99 / 38	16.5	8.7	1.79	53 / 42
Massachusetts	4,206	3.60	105 / 20	21.6	61.6	10.28	286 / 1
Michigan	6,434	3.52	102 / 24	33.0	34.2	3.65	104 / 17
Minnesota	2,546	2.95	86 / 49	13.1	19.2	4.33	147 / 8
Mississippi	1,925	3.81	111 / 3	9.9	7.1	2.73	72 / 32
Missouri	3,732	3.71	108 / 11	19.2	14.3	2.77	74 / 30
Montana	580	3.69	107 / 15	3.0	2.1	2.62	71 / 34
Nebraska	1,069	3.44	100 / 34	5.5	3.5	2.22	64 / 36
Nevada	909	3.63	106 / 19	4.7	4.9	3.82	105 / 16
New Hampshire	848	3.94	114 / 2	4.3	6.6	5.99	152 / 5
New Jersey	5,660	3.74	109 / 7	29.0	25.3	3.26	87 / 24
New Mexico	1,081	3.58	104 / 21	5.5	4.5	2.89	80 / 27
New York	10,267	2.92	85 / 50	52.7	54.2	3.00	103 / 19
North Carolina	4,547	3.46	101 / 30	23.3	41.4	6.15	178 / 3
North Dakota	426	3.44	100 / 35	2.2	2.8	4.42	128 / 9
Ohio	7,470	3.50	102 / 28	38.3	19.6	1.79	51 / 44
Oklahoma	2,283	3.69	107 / 13	11.7	8.5	2.68	73 / 31
Oregon	2,374	4.17	121 / 1	12.2	12.4	4.26	102 / 20
Pennsylvania	7,951	3.41	99 / 36	40.8	47.8	4.00	117 / 12
Rhode Island	676	3.46	101 / 32	3.5	0.5	0.49	14 / 49
South Carolina	2,402	3.46	101 / 31	12.3	13.0	3.66	106 / 15
South Dakota	501	3.65	106 / 18	2.6	1.1	1.63	45 / 46
Tennessee	3,393	3.52	102 / 25	17.4	21.3	4.31	123 / 11
Texas	11,293	3.34	97 / 40	57.9	60.0	3.46	103 / 18
Utah	1,067	3.09	90 / 48	5.5	7.0	3.95	128 / 10
Vermont	412	3.73	109 / 9	2.1	3.1	5.50	148 / 7
Virginia	4,651	3.80	110 / 5	23.9	21.2	3.37	89 / 23
Washington	3,491	3.57	104 / 23	17.9	19.7	3.93	110 / 13
West Virginia	1,286	3.66	107 / 16	6.6	3.5	1.92	52 / 43
Wisconsin	3,394	3.52	102 / 26	17.4	16.7	3.36	96 / 21
Wyoming	341	3.80	111 / 4	1.7	0.8	1.73	45 / 45
US Total	\$168,995	\$3.44	100	\$867.1	\$867.1	\$3.44	100

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

Representative Rate = \$5.13 per license.

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

- zero revenue reported

Source: KPMG Peat Marwick, Policy Economics Group

Table 4-17
License Taxes: Corporations—1991

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama	\$46,514	\$2.12	66 / 48	\$8.7	\$1.7	\$0.43	20 / 39
Alaska	8,398	2.75	86 / 37	1.6	0.9	1.60	58 / 14
Arizona	61,192	3.05	95 / 25	11.4	4.0	1.06	35 / 25
Arkansas	31,646	2.49	78 / 45	5.9	0.9	0.38	15 / 42
California	411,769	2.53	79 / 44	76.9	8.9	0.29	12 / 46
Colorado	76,473	4.23	132 / 8	14.3	4.0	1.18	28 / 29
Connecticut	72,444	4.11	128 / 9	13.5	10.1	3.08	75 / 10
Delaware	17,199	4.72	147 / 4	3.2	203.9	299.81	6349 / 1
District of Columbia	29,377	9.17	286 / 1	5.5	5.6	9.34	102 / 8
Florida	380,556	5.35	167 / 2	71.1	46.5	3.51	66 / 13
Georgia	105,496	2.97	93 / 27	19.7	5.1	0.76	26 / 34
Hawaii	23,216	3.82	119 / 10	4.3	1.1	1.00	26 / 32
Idaho	15,332	2.76	86 / 35	2.9	0.3	0.27	10 / 48
Illinois	199,512	3.23	100 / 19	37.2	25.1	2.17	67 / 12
Indiana	82,744	2.75	86 / 36	15.4	3.9	0.69	25 / 36
Iowa	43,681	2.92	91 / 29	8.2	3.4	1.21	41 / 23
Kansas	37,807	2.83	88 / 32	7.1	3.1	1.24	44 / 21
Kentucky	48,417	2.43	76 / 46	9.0	0.2	0.06	3 / 49
Louisiana	71,763	3.15	98 / 21	13.4	2.6	0.61	19 / 41
Maine	21,738	3.29	102 / 17	4.1	2.1	1.72	52 / 16
Maryland	82,093	3.15	98 / 20	15.3	5.0	1.04	33 / 27
Massachusetts	121,126	3.77	117 / 11	22.6	15.6	2.60	69 / 11
Michigan	153,598	3.06	95 / 23	28.7	12.4	1.33	43 / 22
Minnesota	76,786	3.23	101 / 18	14.3	2.9	0.65	20 / 40
Mississippi	28,745	2.07	64 / 51	5.4	4.8	1.87	90 / 9
Missouri	79,774	2.89	90 / 30	14.9	6.9	1.33	46 / 19
Montana	15,344	3.55	110 / 14	2.9	0.8	0.97	27 / 30
Nebraska	29,256	3.43	107 / 16	5.5	1.4	0.90	26 / 31
Nevada	24,083	3.50	109 / 15	4.5	6.3	4.92	141 / 5
New Hampshire	21,804	3.68	115 / 12	4.1	7.4	6.72	182 / 4
New Jersey	214,243	5.15	161 / 3	40.0	120.5	15.53	301 / 3
New Mexico	19,664	2.37	74 / 47	3.7	1.4	0.88	37 / 24
New York	450,605	4.66	145 / 5	84.1	21.0	1.16	25 / 35
North Carolina	100,190	2.78	86 / 33	18.7	2.0	0.30	11 / 47
North Dakota	9,664	2.84	88 / 31	1.8	0.4	0.66	23 / 37
Ohio	153,892	2.63	82 / 41	28.7	197.3	18.04	687 / 2
Oklahoma	51,926	3.05	95 / 24	9.7	1.3	0.40	13 / 44
Oregon	48,027	3.07	96 / 22	9.0	4.6	1.57	51 / 17
Pennsylvania	163,375	2.55	79 / 43	30.5	8.8	0.73	29 / 28
Rhode Island	23,938	4.45	139 / 7	4.5	2.0	1.97	44 / 20
South Carolina	49,997	2.62	82 / 42	9.3	1.2	0.33	13 / 45
South Dakota	9,926	2.64	82 / 40	1.9	0.6	0.90	34 / 26
Tennessee	55,441	2.09	65 / 50	10.4	2.7	0.54	26 / 33
Texas	248,043	2.67	83 / 39	46.3	6.4	0.37	14 / 43
Utah	26,172	2.76	86 / 34	4.9	-	-	-
Vermont	13,717	4.52	141 / 6	2.6	0.6	1.04	23 / 38
Virginia	101,602	3.02	94 / 26	19.0	23.4	3.72	123 / 6
Washington	78,492	2.92	91 / 28	14.7	8.4	1.68	58 / 15
West Virginia	20,211	2.10	65 / 49	3.8	4.0	2.22	106 / 7
Wisconsin	71,897	2.71	84 / 38	13.4	6.4	1.29	48 / 18
Wyoming	8,835	3.59	112 / 13	1.6	-	-	-
US Total	\$4,337,740	\$3.21	100	\$809.9	\$809.9	\$3.21	100

Note: All per capita amounts are in dollars; total amounts are in millions of dollars.
Representative Rate = \$186.70 per corporation.

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

- zero revenue reported

Source: KPMG Peat Marwick, Policy Economics Group

Table 4-18
License Taxes: Hunting and Fishing—1991

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama	\$816	\$2.45	74 / 38	\$10.0	\$12.7	\$3.11	127 / 14
Alaska	579	12.47	378 / 5	7.1	16.7	29.26	235 / 2
Arizona	881	2.88	87 / 32	10.8	12.6	3.35	116 / 17
Arkansas	1,148	5.94	180 / 13	14.1	15.5	6.54	110 / 21
California	3,551	1.43	44 / 46	43.6	59.9	1.97	137 / 12
Colorado	1,468	5.34	162 / 18	18.0	44.0	13.03	244 / 1
Connecticut	393	1.46	44 / 44	4.8	3.1	0.94	64 / 48
Delaware	81	1.46	44 / 45	1.0	1.1	1.57	107 / 23
District of Columbia	-	-	-	-	-	-	-
Florida	1,808	1.67	51 / 43	22.2	15.6	1.18	70 / 46
Georgia	1,816	3.37	102 / 27	22.3	16.0	2.42	72 / 44
Hawaii	20	0.21	6 / 50	0.2	0.3	0.23	108 / 22
Idaho	1,087	12.84	389 / 4	13.3	17.6	16.93	132 / 13
Illinois	1,788	1.90	58 / 41	22.0	16.4	1.42	75 / 42
Indiana	1,314	2.88	87 / 33	16.1	12.3	2.19	76 / 41
Iowa	1,228	5.39	164 / 17	15.1	21.3	7.63	141 / 11
Kansas	503	2.48	75 / 37	6.2	9.6	3.84	155 / 8
Kentucky	1,215	4.02	122 / 22	14.9	11.7	3.15	78 / 39
Louisiana	1,143	3.30	100 / 28	14.0	11.3	2.66	81 / 37
Maine	563	5.59	170 / 16	6.9	10.6	8.58	153 / 9
Maryland	764	1.93	59 / 40	9.4	9.1	1.86	97 / 28
Massachusetts	510	1.04	32 / 48	6.3	4.6	0.77	74 / 43
Michigan	3,958	5.19	157 / 19	48.6	40.9	4.36	84 / 35
Minnesota	2,423	6.71	204 / 11	29.7	33.0	7.44	111 / 20
Mississippi	724	3.43	104 / 25	8.9	8.7	3.34	97 / 27
Missouri	2,678	6.37	193 / 12	32.9	19.9	3.86	61 / 50
Montana	1,363	20.71	628 / 1	16.7	20.0	24.75	119 / 16
Nebraska	630	4.86	147 / 21	7.7	7.8	4.90	101 / 26
Nevada	332	3.17	96 / 30	4.1	6.5	5.08	160 / 7
New Hampshire	304	3.38	102 / 26	3.7	6.2	5.60	166 / 4
New Jersey	736	1.16	35 / 47	9.0	9.3	1.20	103 / 25
New Mexico	400	3.17	96 / 29	4.9	7.9	5.12	161 / 6
New York	2,739	1.86	56 / 42	33.6	27.4	1.52	81 / 36
North Carolina	1,064	1.94	59 / 39	13.1	14.6	2.17	112 / 19
North Dakota	555	10.72	325 / 7	6.8	4.9	7.66	71 / 45
Ohio	2,235	2.51	76 / 36	27.4	21.9	2.00	80 / 38
Oklahoma	949	3.67	111 / 24	11.7	12.3	3.87	105 / 24
Oregon	2,176	9.14	277 / 8	26.7	23.6	8.08	88 / 33
Pennsylvania	3,779	3.88	118 / 23	46.4	42.6	3.57	92 / 30
Rhode Island	68	0.83	25 / 49	0.8	1.2	1.18	143 / 10
South Carolina	730	2.52	76 / 35	9.0	11.0	3.09	123 / 15
South Dakota	751	13.12	398 / 3	9.2	8.3	11.75	90 / 32
Tennessee	2,055	5.09	154 / 20	25.2	19.3	3.90	76 / 40
Texas	3,865	2.74	83 / 34	47.5	32.7	1.88	69 / 47
Utah	818	5.67	172 / 14	10.0	16.4	9.28	164 / 5
Vermont	312	6.75	205 / 10	3.8	4.4	7.81	116 / 18
Virginia	1,559	3.05	92 / 31	19.1	16.7	2.65	87 / 34
Washington	2,310	5.65	171 / 15	28.4	26.9	5.36	95 / 29
West Virginia	1,634	11.14	338 / 6	20.1	12.8	7.10	64 / 49
Wisconsin	3,275	8.11	246 / 9	40.2	36.9	7.45	92 / 31
Wyoming	632	16.87	512 / 2	7.8	15.6	33.94	201 / 3
US Total	\$67,733	\$3.30	100	\$831.5	\$831.5	\$3.30	100

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

Representative Rate = \$12.28 per license.

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

- zero revenue reported

Source: KPMG Peat Marwick, Policy Economics Group

Table 4-19
License Taxes: Alcoholic Beverage Sales—1991

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama	\$2,883	\$0.64	62 / 39	\$2.6	\$2.5	\$0.61	95 / 24
Alaska	1,186	1.89	182 / 7	1.1	1.5	2.71	143 / 15
Arizona	4,892	1.18	114 / 27	4.4	2.2	0.59	50 / 33
Arkansas	1,303	0.50	48 / 46	1.2	1.0	0.42	84 / 28
California	28,248	0.84	81 / 35	25.7	33.1	1.09	129 / 17
Colorado	5,753	1.55	149 / 15	5.2	3.0	0.90	58 / 32
Connecticut	4,537	1.25	121 / 23	4.1	5.7	1.73	138 / 16
Delaware	968	1.29	125 / 22	0.9	0.8	1.24	96 / 23
District of Columbia	965	1.47	141 / 17	0.9	2.0	3.37	230 / 5
Florida	10,668	0.73	70 / 38	9.7	26.9	2.03	278 / 3
Georgia	3,716	0.51	49 / 45	3.4	2.5	0.38	75 / 30
Hawaii	2,107	1.69	162 / 13	1.9	-	-	-
Idaho	3,269	2.86	275 / 1	3.0	0.9	0.87	31 / 38
Illinois	21,314	1.68	162 / 14	19.4	2.8	0.25	15 / 43
Indiana	9,452	1.53	147 / 16	8.6	9.9	1.76	115 / 20
Iowa	4,470	1.45	140 / 18	4.1	8.2	2.92	201 / 7
Kansas	1,573	0.57	55 / 41	1.4	2.6	1.05	183 / 12
Kentucky	2,298	0.56	54 / 42	2.1	1.8	0.49	87 / 26
Louisiana	9,022	1.93	186 / 5	8.2	2.0	0.48	25 / 39
Maine	1,479	1.09	105 / 30	1.3	2.1	1.66	153 / 14
Maryland	5,032	0.94	91 / 32	4.6	0.3	0.07	7 / 47
Massachusetts	8,025	1.22	117 / 26	7.3	1.1	0.18	15 / 42
Michigan	12,129	1.18	113 / 29	11.0	11.7	1.25	106 / 21
Minnesota	4,335	0.89	86 / 34	3.9	0.4	0.09	10 / 45
Mississippi	2,246	0.79	76 / 36	2.0	3.4	1.32	168 / 13
Missouri	8,043	1.42	136 / 19	7.3	2.4	0.47	33 / 36
Montana	1,708	1.92	185 / 6	1.6	1.3	1.64	86 / 27
Nebraska	3,221	1.84	177 / 9	2.9	0.2	0.15	8 / 46
Nevada	2,435	1.72	166 / 12	2.2	-	0.02	1 / 49
New Hampshire	1,620	1.33	128 / 21	1.5	2.7	2.48	186 / 11
New Jersey	10,636	1.24	120 / 24	9.7	3.8	0.49	39 / 34
New Mexico	1,611	0.95	91 / 31	1.5	0.5	0.30	32 / 37
New York	24,412	1.23	118 / 25	22.2	27.9	1.55	126 / 18
North Carolina	2,678	0.36	35 / 49	2.4	2.8	0.42	116 / 19
North Dakota	1,277	1.83	176 / 10	1.2	0.2	0.38	21 / 40
Ohio	14,213	1.18	114 / 28	12.9	24.6	2.25	191 / 9
Oklahoma	1,736	0.50	48 / 47	1.6	3.2	1.00	202 / 6
Oregon	1,874	0.58	56 / 40	1.7	1.5	0.53	91 / 25
Pennsylvania	17,994	1.37	132 / 20	16.3	13.5	1.13	83 / 29
Rhode Island	2,087	1.89	182 / 8	1.9	0.2	0.24	13 / 44
South Carolina	3,638	0.93	89 / 33	3.3	8.5	2.38	257 / 4
South Dakota	1,501	1.94	187 / 4	1.4	0.2	0.32	17 / 41
Tennessee	1,707	0.31	30 / 51	1.6	1.5	0.30	96 / 22
Texas	10,121	0.53	51 / 44	9.2	17.8	1.02	193 / 8
Utah	628	0.32	31 / 50	0.6	0.4	0.24	75 / 31
Vermont	1,108	1.77	171 / 11	1.0	0.4	0.63	35 / 35
Virginia	3,396	0.49	47 / 48	3.1	5.8	0.92	187 / 10
Washington	3,062	0.55	53 / 43	2.8	7.8	1.56	281 / 2
West Virginia	1,494	0.75	73 / 37	1.4	5.4	3.01	400 / 1
Wisconsin	13,069	2.40	231 / 2	11.9	0.2	0.04	2 / 48
Wyoming	1,001	1.98	190 / 3	0.9	-	-	-
US Total	\$288,140	\$1.04	100	\$261.7	\$261.7	\$1.04	100

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

Representative Rate = \$908.10 per license.

* Tax base is the estimated number of licenses for the sale of distilled spirits in 1987.
- zero revenue reported

Source: KPMG Peat Marwick, Policy Economics Group

Table 4-20
License Taxes: Motor Vehicle Registrations, Total—1991

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama		\$50.15	125 / 13	\$205.1	\$141.0	\$34.49	69 / 41
Alaska		50.45	125 / 10	28.8	20.8	36.42	72 / 40
Arizona		43.15	107 / 26	161.8	209.4	55.83	129 / 11
Arkansas		37.53	93 / 40	89.0	74.2	31.28	83 / 32
California		38.94	97 / 37	1,182.9	1,239.6	40.80	105 / 21
Colorado		50.25	125 / 12	169.7	99.4	29.42	59 / 46
Connecticut		34.15	85 / 45	112.4	165.3	50.23	147 / 6
Delaware		41.75	104 / 32	28.4	20.5	30.16	72 / 39
District of Columbia		17.94	45 / 51	10.7	18.4	30.79	172 / 4
Florida		39.04	97 / 36	518.3	533.1	40.15	103 / 22
Georgia		49.50	123 / 14	327.8	78.7	11.89	24 / 51
Hawaii		32.92	82 / 46	37.4	20.9	18.44	56 / 47
Idaho		63.39	158 / 2	65.9	56.4	54.28	86 / 31
Illinois		36.32	90 / 43	419.2	598.0	51.80	143 / 9
Indiana		43.44	108 / 24	243.7	165.7	29.54	68 / 42
Iowa		53.83	134 / 6	150.5	220.7	78.97	147 / 7
Kansas		44.85	111 / 18	111.9	106.7	42.78	95 / 24
Kentucky		47.66	118 / 15	177.0	141.1	38.00	80 / 33
Louisiana		42.50	106 / 28	180.7	78.3	18.41	43 / 50
Maine		42.17	105 / 30	52.1	47.9	38.79	92 / 26
Maryland		37.32	93 / 42	181.4	144.2	29.67	80 / 34
Massachusetts		29.37	73 / 49	176.1	243.6	40.62	138 / 10
Michigan		40.80	101 / 33	382.2	490.2	52.33	128 / 12
Minnesota		38.69	96 / 39	171.5	363.9	82.11	212 / 1
Mississippi		38.91	97 / 38	100.9	64.2	24.79	64 / 45
Missouri		43.59	108 / 21	224.8	194.0	37.61	86 / 30
Montana		60.28	150 / 5	48.7	37.0	45.80	76 / 36
Nebraska		52.35	130 / 8	83.4	55.2	34.64	66 / 43
Nevada		40.01	99 / 35	51.4	57.0	44.38	111 / 17
New Hampshire		43.22	107 / 25	47.8	50.5	45.66	106 / 19
New Jersey		31.98	79 / 47	248.2	316.9	40.83	128 / 13
New Mexico		52.52	130 / 7	81.3	103.5	66.84	127 / 14
New York		25.77	64 / 50	465.4	537.9	29.79	116 / 15
North Carolina		43.53	108 / 23	293.3	214.3	31.81	73 / 38
North Dakota		62.57	155 / 4	39.7	37.9	59.63	95 / 25
Ohio		40.35	100 / 34	441.4	399.0	36.48	90 / 28
Oklahoma		50.82	126 / 9	161.3	279.6	88.08	173 / 3
Oregon		46.50	116 / 17	135.9	243.3	83.25	179 / 2
Pennsylvania		34.61	86 / 44	414.0	446.4	37.32	108 / 18
Rhode Island		31.32	78 / 48	31.4	51.9	51.73	165 / 5
South Carolina		37.34	93 / 41	132.9	72.5	20.35	55 / 49
South Dakota		62.85	156 / 3	44.2	38.2	54.30	86 / 29
Tennessee		47.19	117 / 16	233.7	152.4	30.76	65 / 44
Texas		42.49	106 / 29	737.1	725.6	41.82	98 / 23
Utah		41.88	104 / 31	74.1	41.5	23.44	56 / 48
Vermont		43.56	108 / 22	24.7	35.4	62.35	143 / 8
Virginia		42.93	107 / 27	269.8	245.9	39.12	91 / 27
Washington		50.29	125 / 11	252.4	193.5	38.57	77 / 35
West Virginia		44.03	109 / 19	79.3	83.7	46.46	106 / 20
Wisconsin		43.75	109 / 20	216.8	158.6	32.02	73 / 37
Wyoming		68.46	170 / 1	31.5	36.0	78.25	114 / 16
US Total		\$40.25	100	\$10,149.8	\$10,149.8	\$40.25	100

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: KPMG Peat Marwick, Policy Economics Group

Table 4-21
License Taxes: Motor Vehicle Registrations, Automobile—1991

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama	\$2,712	\$26.90	117 / 4	\$110.0	\$72.3	\$17.69	66 / 37
Alaska	297	21.12	92 / 40	12.0	11.4	19.94	94 / 21
Arizona	2,023	21.88	95 / 32	82.1	21.7	5.79	26 / 50
Arkansas	958	16.37	71 / 50	38.8	29.3	12.37	76 / 32
California	17,232	23.00	100 / 27	698.9	843.9	27.78	121 / 13
Colorado	2,220	26.66	116 / 5	90.0	60.5	17.92	67 / 36
Connecticut	2,444	30.12	131 / 1	99.1	133.8	40.67	135 / 9
Delaware	411	24.49	107 / 15	16.7	12.5	18.32	75 / 33
District of Columbia	229	15.50	67 / 51	9.3	14.1	23.55	152 / 6
Florida	7,910	24.16	105 / 20	320.8	334.8	25.21	104 / 16
Georgia	3,991	24.44	106 / 16	161.9	35.3	5.33	22 / 51
Hawaii	680	24.30	106 / 18	27.6	16.1	14.22	59 / 39
Idaho	641	25.04	109 / 11	26.0	13.0	12.50	50 / 43
Illinois	6,628	23.29	101 / 26	268.8	417.3	36.15	155 / 5
Indiana	3,233	23.37	102 / 25	131.1	50.3	8.97	38 / 47
Iowa	1,907	27.67	120 / 3	77.3	140.3	50.19	181 / 3
Kansas	1,243	20.20	88 / 44	50.4	41.9	16.80	83 / 26
Kentucky	1,942	21.21	92 / 39	78.8	27.3	7.34	35 / 49
Louisiana	2,002	19.10	83 / 45	81.2	31.6	7.44	39 / 46
Maine	755	24.80	108 / 13	30.6	28.4	23.00	93 / 23
Maryland	3,009	25.11	109 / 10	122.0	99.6	20.49	82 / 27
Massachusetts	3,160	21.37	93 / 37	128.2	118.1	19.70	92 / 24
Michigan	5,644	24.43	106 / 17	228.9	335.3	35.80	146 / 8
Minnesota	2,564	23.46	102 / 23	104.0	277.2	62.54	267 / 2
Mississippi	1,443	22.58	98 / 29	58.5	35.2	13.58	60 / 38
Missouri	2,788	21.92	95 / 31	113.1	91.9	17.82	81 / 28
Montana	450	22.58	98 / 28	18.2	10.0	12.40	55 / 40
Nebraska	929	23.65	103 / 22	37.7	20.4	12.79	54 / 41
Nevada	602	19.02	83 / 47	24.4	36.2	28.22	148 / 7
New Hampshire	709	26.04	113 / 9	28.8	27.1	24.54	94 / 22
New Jersey	5,058	26.44	115 / 6	205.1	229.0	29.51	112 / 14
New Mexico	824	21.60	94 / 35	33.4	29.6	19.15	89 / 25
New York	8,494	19.08	83 / 46	344.5	340.8	18.87	99 / 18
North Carolina	3,713	22.35	97 / 30	150.6	103.9	15.43	69 / 35
North Dakota	374	23.86	104 / 21	15.2	19.9	31.31	131 / 10
Ohio	7,057	26.16	114 / 7	286.2	205.2	18.76	72 / 34
Oklahoma	1,708	21.82	95 / 33	69.3	231.9	73.04	335 / 1
Oregon	1,884	26.15	114 / 8	76.4	27.1	9.26	35 / 48
Pennsylvania	6,430	21.80	95 / 34	260.8	206.7	17.28	79 / 30
Rhode Island	520	21.02	91 / 41	21.1	22.7	22.65	108 / 15
South Carolina	1,870	21.30	93 / 38	75.8	33.9	9.52	45 / 45
South Dakota	420	24.24	105 / 19	17.0	13.3	18.91	78 / 31
Tennessee	3,642	29.82	130 / 2	147.7	70.8	14.29	48 / 44
Texas	8,666	20.26	88 / 42	351.5	431.1	24.85	123 / 11
Utah	799	18.32	80 / 48	32.4	17.5	9.86	54 / 42
Vermont	328	23.43	102 / 24	13.3	22.3	39.26	168 / 4
Virginia	3,825	24.68	107 / 14	155.2	152.4	24.25	98 / 19
Washington	3,091	24.98	109 / 12	125.4	122.7	24.46	98 / 20
West Virginia	779	17.53	76 / 49	31.6	38.7	21.49	123 / 12
Wisconsin	2,475	20.26	88 / 43	100.4	81.3	16.40	81 / 29
Wyoming	244	21.51	94 / 36	9.9	10.3	22.38	104 / 17
US Total	\$142,956	\$22.99	100	\$5,797.9	\$5,797.9	\$22.99	100

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

Representative Rate = \$40.56 per registration.

* Tax base is automobile registrations in thousands.

Source: KPMG Peat Marwick, Policy Economics Group

Table 4-22
License Taxes: Motor Vehicle Registrations, Trucks—1991

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama	\$978	\$23.25	135 / 20	\$95.1	\$68.7	\$16.80	72 / 39
Alaska	172	29.33	170 / 7	16.7	9.4	16.48	56 / 45
Arizona	821	21.27	123 / 23	79.8	187.6	50.04	235 / 6
Arkansas	517	21.16	123 / 25	50.2	44.8	18.91	89 / 29
California	4,981	15.93	92 / 38	484.0	395.7	13.03	82 / 31
Colorado	820	23.60	137 / 16	79.7	38.8	11.50	49 / 49
Connecticut	137	4.03	23 / 50	13.3	31.5	9.56	237 / 5
Delaware	121	17.26	100 / 33	11.7	8.0	11.84	69 / 41
District of Columbia	15	2.43	14 / 51	1.5	4.3	7.24	298 / 2
Florida	2,032	14.87	86 / 40	197.5	198.3	14.94	100 / 23
Georgia	1,708	25.06	145 / 14	166.0	43.4	6.55	26 / 51
Hawaii	101	8.62	50 / 46	9.8	4.8	4.23	49 / 48
Idaho	410	38.35	222 / 4	39.8	43.4	41.79	109 / 19
Illinois	1,548	13.03	76 / 42	150.4	180.6	15.65	120 / 14
Indiana	1,158	20.06	116 / 29	112.6	115.4	20.57	103 / 21
Iowa	753	26.17	152 / 12	73.1	80.4	28.78	110 / 18
Kansas	633	24.65	143 / 15	61.5	64.8	25.98	105 / 20
Kentucky	1,011	26.45	153 / 11	98.2	113.8	30.66	116 / 16
Louisiana	1,024	23.40	136 / 19	99.5	46.6	10.97	47 / 50
Maine	221	17.36	101 / 31	21.4	19.5	15.78	91 / 28
Maryland	611	12.21	71 / 44	59.3	44.6	9.18	75 / 37
Massachusetts	493	7.99	46 / 47	47.9	125.5	20.92	262 / 4
Michigan	1,578	16.37	95 / 35	153.3	154.9	16.53	101 / 22
Minnesota	695	15.24	88 / 39	67.5	86.7	19.57	128 / 11
Mississippi	436	16.34	95 / 36	42.3	29.1	11.21	69 / 40
Missouri	1,150	21.67	126 / 22	111.8	102.1	19.80	91 / 27
Montana	313	37.70	218 / 5	30.5	27.0	33.40	89 / 30
Nebraska	471	28.71	166 / 9	45.7	34.8	21.85	76 / 36
Nevada	277	21.00	122 / 26	27.0	20.7	16.16	77 / 34
New Hampshire	195	17.18	100 / 34	19.0	23.3	21.12	123 / 13
New Jersey	443	5.55	32 / 49	43.0	87.8	11.32	204 / 7
New Mexico	493	30.92	179 / 6	47.9	73.8	47.69	154 / 10
New York	1,244	6.69	39 / 48	120.9	197.2	10.92	163 / 8
North Carolina	1,469	21.18	123 / 24	142.7	110.4	16.39	77 / 33
North Dakota	253	38.71	224 / 2	24.6	18.0	28.32	73 / 38
Ohio	1,597	14.18	82 / 41	155.2	193.8	17.72	125 / 12
Oklahoma	947	28.99	168 / 8	92.1	47.7	15.03	52 / 47
Oregon	612	20.35	118 / 27	59.5	216.2	73.99	363 / 1
Pennsylvania	1,576	12.80	74 / 43	153.2	239.7	20.04	156 / 9
Rhode Island	106	10.30	60 / 45	10.3	29.2	29.08	282 / 3
South Carolina	588	16.04	93 / 37	57.1	38.6	10.83	68 / 42
South Dakota	279	38.60	224 / 3	27.1	24.9	35.39	92 / 26
Tennessee	885	17.36	101 / 32	86.0	81.6	16.47	95 / 24
Texas	3,969	22.23	129 / 21	385.6	294.5	16.97	76 / 35
Utah	429	23.56	137 / 17	41.7	24.0	13.58	58 / 44
Vermont	117	20.13	117 / 28	11.4	13.1	23.09	115 / 17
Virginia	1,180	18.24	106 / 30	114.7	93.5	14.88	82 / 32
Washington	1,307	25.31	147 / 13	127.0	70.8	14.11	56 / 46
West Virginia	491	26.50	154 / 10	47.7	45.0	24.97	94 / 25
Wisconsin	1,198	23.50	136 / 18	116.4	77.4	15.62	66 / 43
Wyoming	222	46.95	272 / 1	21.6	25.7	55.87	119 / 15
US Total	\$44,785	\$17.26	100	\$4,351.8	\$4,351.8	\$17.26	100

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

Representative Rate = \$97.17 per registration.

* Tax base is truck registrations in thousands.

Source: KPMG Peat Marwick, Policy Economics Group

Table 4-23
Personal Income Taxes—1991

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama	\$5,822	\$307.57	71 / 42	\$1,257.6	\$1,228.7	\$300.49	98 / 32
Alaska	1,557	590.16	136 / 3	336.4	-	-	- / -
Arizona	6,170	355.41	82 / 34	1,332.8	1,245.6	332.17	93 / 34
Arkansas	2,968	270.28	62 / 50	641.1	793.9	334.69	124 / 18
California	68,807	489.24	113 / 12	14,863.1	16,817.2	553.56	113 / 25
Colorado	7,245	463.40	107 / 15	1,564.9	1,466.3	434.20	94 / 33
Connecticut	10,204	669.77	154 / 1	2,204.2	474.6	144.21	22 / 42
Delaware	1,637	520.06	120 / 9	353.6	485.8	714.43	137 / 14
District of Columbia	1,672	603.97	139 / 2	361.2	615.7	1,029.68	170 / 3
Florida	26,477	430.77	99 / 17	5,719.4	-	-	- / -
Georgia	11,846	386.35	89 / 28	2,558.8	2,947.7	445.07	115 / 23
Hawaii	2,633	501.17	116 / 10	568.8	872.7	768.93	153 / 8
Idaho	1,510	313.96	72 / 40	326.2	446.1	429.40	137 / 15
Illinois	26,685	499.37	115 / 11	5,764.2	4,540.8	393.38	79 / 39
Indiana	9,670	372.33	86 / 31	2,088.7	2,494.2	444.60	119 / 21
Iowa	4,515	348.92	80 / 36	975.2	1,346.7	481.83	138 / 12
Kansas	4,398	380.77	88 / 29	950.0	880.7	353.00	93 / 35
Kentucky	5,246	305.22	70 / 45	1,133.3	2,048.5	551.71	181 / 1
Louisiana	5,959	302.73	70 / 47	1,287.2	803.6	189.00	62 / 40
Maine	1,948	340.68	79 / 37	420.7	580.7	470.24	138 / 13
Maryland	12,406	551.39	127 / 6	2,679.8	4,323.8	889.67	161 / 5
Massachusetts	15,707	565.88	131 / 4	3,393.0	5,343.4	891.16	157 / 6
Michigan	18,659	430.25	99 / 18	4,030.5	4,175.0	445.66	104 / 27
Minnesota	9,272	451.91	104 / 16	2,002.9	2,974.6	671.15	149 / 9
Mississippi	2,659	221.60	51 / 51	574.4	479.6	185.03	83 / 36
Missouri	9,415	394.28	91 / 25	2,033.7	2,046.1	396.69	101 / 29
Montana	1,147	306.77	71 / 44	247.9	283.0	350.20	114 / 24
Nebraska	2,779	376.78	87 / 30	600.2	603.1	378.60	100 / 30
Nevada	3,156	530.91	122 / 8	681.7	-	-	- / -
New Hampshire	2,020	394.88	91 / 24	436.3	36.9	33.44	8 / 43
New Jersey	19,298	537.20	124 / 7	4,168.7	3,391.0	436.99	81 / 38
New Mexico	2,086	291.08	67 / 48	450.6	369.5	238.67	82 / 37
New York	46,218	552.87	128 / 5	9,983.7	17,324.2	959.36	174 / 2
North Carolina	11,107	356.13	82 / 33	2,399.2	3,534.5	524.64	147 / 10
North Dakota	983	334.47	77 / 38	212.4	114.3	179.96	54 / 41
Ohio	20,299	400.84	92 / 23	4,384.8	6,112.6	558.79	139 / 11
Oklahoma	4,605	313.31	72 / 41	994.8	1,218.3	383.71	122 / 19
Oregon	5,558	410.89	95 / 21	1,200.6	1,983.7	678.89	165 / 4
Pennsylvania	23,639	426.92	98 / 19	5,106.4	5,236.2	437.78	103 / 28
Rhode Island	1,981	426.14	98 / 20	427.8	429.2	427.54	100 / 31
South Carolina	5,007	303.83	70 / 46	1,081.6	1,386.6	389.51	128 / 17
South Dakota	1,032	317.06	73 / 39	222.9	-	-	- / -
Tennessee	8,056	351.34	81 / 35	1,740.2	97.0	19.59	6 / 44
Texas	31,649	394.06	91 / 26	6,836.5	-	-	- / -
Utah	2,516	307.04	71 / 43	543.5	714.9	403.91	132 / 16
Vermont	975	371.51	86 / 32	210.6	257.5	454.17	122 / 20
Virginia	13,739	472.13	109 / 14	2,967.8	3,236.0	514.80	109 / 26
Washington	11,101	477.86	110 / 13	2,397.9	-	-	- / -
West Virginia	2,286	274.14	63 / 49	493.7	576.3	320.01	117 / 22
Wisconsin	8,994	392.11	90 / 27	1,942.9	3,003.4	606.13	155 / 7
Wyoming	861	404.52	93 / 22	186.1	-	-	- / -
US Total	\$506,178	\$433.58	100	\$109,340.8	\$109,340.8	\$433.58	100

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

Representative Rate (raw) = 21.6%.

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

n.t.—no tax

—zero revenue reported

Source: KPMG Peat Marwick, Policy Economics Group

Table 4-24
Corporation Net Income and Net Worth Taxes—1991

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama	\$3,749	\$80.57	83 / 38	\$329.4	\$275.1	\$67.29	84 / 25
Alaska	601	92.69	96 / 21	52.8	68.5	120.26	130 / 10
Arizona	3,284	76.96	80 / 42	288.6	192.3	51.29	67 / 33
Arkansas	2,079	77.00	80 / 41	182.7	128.9	54.35	71 / 31
California	35,004	101.25	105 / 10	3,076.0	4,440.5	146.16	144 / 6
Colorado	3,740	97.33	101 / 15	328.7	114.5	33.91	35 / 48
Connecticut	5,281	141.02	146 / 3	464.1	515.9	156.75	111 / 14
Delaware	1,334	172.45	178 / 2	117.3	122.5	180.08	104 / 17
District of Columbia	1,231	180.86	187 / 1	108.2	133.6	223.40	124 / 11
Florida	12,081	79.96	83 / 39	1,061.7	582.1	43.85	55 / 44
Georgia	7,394	98.10	101 / 13	649.7	435.0	65.68	67 / 32
Hawaii	1,287	99.66	103 / 11	113.1	116.4	102.54	103 / 18
Idaho	871	73.67	76 / 43	76.5	59.7	57.47	78 / 27
Illinois	14,763	112.39	116 / 7	1,297.3	1,000.3	86.65	77 / 28
Indiana	5,874	92.01	95 / 23	516.2	310.4	55.33	60 / 38
Iowa	2,719	85.50	88 / 30	239.0	226.9	81.19	95 / 23
Kansas	2,567	90.43	93 / 24	225.6	222.5	89.18	99 / 20
Kentucky	3,415	80.82	84 / 37	300.1	461.1	124.17	154 / 4
Louisiana	3,973	82.10	85 / 36	349.1	570.7	134.21	163 / 3
Maine	1,204	85.67	89 / 29	105.8	76.1	61.58	72 / 30
Maryland	4,993	90.27	93 / 25	438.7	255.5	52.57	58 / 39
Massachusetts	7,821	114.62	119 / 6	687.3	719.6	120.01	105 / 16
Michigan	9,447	88.62	92 / 26	830.2	1,593.1	170.06	192 / 1
Minnesota	5,312	105.33	109 / 8	466.8	458.3	103.40	98 / 21
Mississippi	1,925	65.28	67 / 49	169.2	182.3	70.33	108 / 15
Missouri	5,721	97.47	101 / 14	502.8	282.2	54.71	56 / 42
Montana	585	63.65	66 / 50	51.4	70.8	87.60	138 / 8
Nebraska	1,503	82.93	86 / 35	132.1	85.4	53.59	65 / 34
Nevada	1,217	83.29	86 / 34	106.9	-	-	- / -
New Hampshire	1,220	97.00	100 / 16	107.2	122.3	110.63	114 / 12
New Jersey	11,415	129.27	134 / 4	1,003.1	1,030.6	132.81	103 / 19
New Mexico	1,078	61.22	63 / 51	94.8	49.0	31.65	52 / 45
New York	24,611	119.77	124 / 5	2,162.8	3,782.3	209.45	175 / 2
North Carolina	7,797	101.70	105 / 9	685.1	652.6	96.88	95 / 22
North Dakota	517	71.50	74 / 46	45.4	50.9	80.17	112 / 13
Ohio	11,660	93.67	97 / 20	1,024.7	630.2	57.61	62 / 36
Oklahoma	2,548	70.54	73 / 47	224.0	169.0	53.22	75 / 29
Oregon	2,803	84.30	87 / 32	246.3	149.1	51.02	61 / 37
Pennsylvania	13,080	96.10	99 / 17	1,149.5	1,597.0	133.51	139 / 7
Rhode Island	1,004	87.87	91 / 27	88.2	49.0	48.81	56 / 43
South Carolina	3,499	86.38	89 / 28	307.5	177.9	49.97	58 / 40
South Dakota	527	65.90	68 / 48	46.3	38.6	54.88	83 / 26
Tennessee	4,777	84.75	88 / 31	419.8	550.0	111.05	131 / 9
Texas	18,297	92.68	96 / 22	1,607.9	611.2	35.23	38 / 47
Utah	1,478	73.39	76 / 44	129.9	82.5	46.59	63 / 35
Vermont	542	84.01	87 / 33	47.6	27.4	48.30	57 / 41
Virginia	7,062	98.73	102 / 12	620.6	285.1	45.36	46 / 46
Washington	5,396	94.50	98 / 19	474.2	-	-	- / -
West Virginia	1,471	71.78	74 / 45	129.3	192.9	107.12	149 / 5
Wisconsin	5,383	95.48	99 / 18	473.1	440.9	88.98	93 / 24
Wyoming	411	78.52	81 / 40	36.1	2.2	4.72	6 / 49
US Total	\$277,555	\$96.72	100	\$24,390.7	\$24,390.7	\$96.72	100

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

Representative Rate (raw) = 8.79%.

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

- zero revenue reported

Source: KPMG Peat Marwick, Policy Economics Group

Table 4-25
Total Property Taxes—1991

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama		\$485.39	73 / 47	\$1,984.8	\$698.3	\$170.78	35 / 49
Alaska		812.28	122 / 9	463.0	691.2	1,212.64	149 / 7
Arizona		669.10	100 / 18	2,509.1	2,482.0	661.86	99 / 24
Arkansas		473.00	71 / 48	1,122.0	579.2	244.20	52 / 45
California		904.14	136 / 3	27,467.9	19,424.3	639.38	71 / 39
Colorado		809.31	122 / 10	2,733.1	2,329.4	689.77	85 / 32
Connecticut		939.57	141 / 2	3,092.1	3,743.9	1,137.61	121 / 13
Delaware		903.47	136 / 4	614.4	211.5	311.05	34 / 50
District of Columbia		872.79	131 / 6	521.9	881.9	1,474.71	169 / 3
Florida		665.03	100 / 20	8,829.6	9,123.2	687.15	103 / 20
Georgia		534.13	80 / 37	3,537.5	3,353.9	506.41	95 / 26
Hawaii		1316.45	198 / 1	1,494.2	488.6	430.46	33 / 51
Idaho		522.88	79 / 43	543.3	443.5	426.81	82 / 33
Illinois		636.99	96 / 26	7,352.8	9,065.8	785.40	123 / 11
Indiana		559.72	84 / 35	3,140.1	3,202.2	570.81	102 / 23
Iowa		667.07	100 / 19	1,864.5	1,918.2	686.28	103 / 21
Kansas		570.42	86 / 33	1,423.2	1,725.2	691.46	121 / 12
Kentucky		499.14	75 / 46	1,853.3	1,027.8	276.82	55 / 44
Louisiana		560.58	84 / 34	2,383.6	1,171.4	275.50	49 / 46
Maine		642.20	96 / 24	793.1	983.6	796.43	124 / 10
Maryland		688.03	103 / 16	3,343.8	2,996.3	616.52	90 / 28
Massachusetts		794.39	119 / 11	4,763.2	4,976.1	829.90	104 / 19
Michigan		595.38	89 / 31	5,577.6	8,373.4	893.83	150 / 6
Minnesota		639.37	96 / 25	2,833.7	3,181.7	717.89	112 / 17
Mississippi		426.65	64 / 51	1,105.9	892.2	344.23	81 / 34
Missouri		523.00	79 / 42	2,697.6	1,946.5	377.37	72 / 38
Montana		605.29	91 / 29	489.1	423.6	524.20	87 / 31
Nebraska		656.34	99 / 21	1,045.5	1,185.1	743.92	113 / 16
Nevada		679.37	102 / 17	872.3	585.2	455.76	67 / 41
New Hampshire		707.77	106 / 13	782.1	1,482.1	1,341.23	190 / 1
New Jersey		827.30	124 / 7	6,419.9	9,753.9	1,256.94	152 / 5
New Mexico		528.89	79 / 40	818.7	343.3	221.80	42 / 48
New York		626.38	94 / 27	11,311.1	19,875.1	1,100.63	176 / 2
North Carolina		647.69	97 / 22	4,363.5	2,574.8	382.18	59 / 43
North Dakota		512.18	77 / 45	325.2	320.8	505.27	99 / 25
Ohio		611.14	92 / 28	6,685.3	5,916.3	540.84	88 / 29
Oklahoma		519.30	78 / 44	1,648.8	795.1	250.43	48 / 47
Oregon		690.33	104 / 15	2,017.1	2,562.7	877.05	127 / 9
Pennsylvania		643.15	97 / 23	7,692.7	6,719.7	561.80	87 / 30
Rhode Island		529.09	79 / 39	531.2	883.1	879.63	166 / 4
South Carolina		526.66	79 / 41	1,874.9	1,507.4	423.42	80 / 35
South Dakota		531.61	80 / 38	373.7	407.7	579.92	109 / 18
Tennessee		453.15	68 / 49	2,244.4	1,630.0	329.10	73 / 37
Texas		597.97	90 / 30	10,374.2	11,786.8	679.39	114 / 15
Utah		588.97	88 / 32	1,042.5	736.7	416.21	71 / 40
Vermont		780.50	117 / 12	442.5	524.5	925.00	119 / 14
Virginia		703.90	106 / 14	4,424.7	4,012.6	638.34	91 / 27
Washington		819.92	123 / 8	4,114.3	3,136.8	625.11	76 / 36
West Virginia		450.47	68 / 50	811.3	491.5	272.91	61 / 42
Wisconsin		559.69	84 / 36	2,773.2	3,948.0	796.78	142 / 8
Wyoming		891.97	134 / 5	410.3	419.6	912.22	102 / 22
US Total		\$665.93	100	\$167,933.6	\$167,933.6	\$665.93	100

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: KPMG Peat Marwick, Policy Economics Group

Table 4-26
Property Taxes: Residential and Farm—1991

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	\$80,793	\$287.48	67 / 40	\$1,175.5	\$8,147	\$14.06	74 / 28	\$57.5
Alaska ¹	21,552	550.12	127 / 8	313.6	-	-	- / -	-
Arizona	124,842	484.37	112 / 17	1,816.4	10,260	19.31	102 / 23	72.4
Arkansas	41,229	252.89	59 / 46	599.9	11,935	35.52	188 / 12	84.2
California	1,418,921	679.55	157 / 2	20,644.8	55,040	12.79	68 / 33	388.5
Colorado	135,848	585.29	136 / 6	1,976.5	13,571	28.37	150 / 14	95.8
Connecticut	150,957	667.39	155 / 3	2,196.4	1,781	3.82	20 / 46	12.6
Delaware	24,177	517.31	120 / 11	351.8	1,281	13.30	70 / 30	9.0
District of Columbia ²	22,340	543.55	126 / 10	325.0	-	-	- / -	-
Florida	456,914	500.71	116 / 14	6,647.9	23,250	12.36	65 / 35	164.1
Georgia	143,719	315.73	73 / 34	2,091.1	12,438	13.26	70 / 31	87.8
Hawaii	88,565	1,135.32	263 / 1	1,288.6	2,414	15.01	80 / 27	17.0
Idaho	21,492	300.97	70 / 37	312.7	9,028	61.33	325 / 8	63.7
Illinois	284,721	358.88	83 / 30	4,142.6	40,841	24.97	132 / 20	288.3
Indiana	110,709	287.12	67 / 42	1,610.8	20,783	26.15	138 / 16	146.7
Iowa	76,036	395.81	92 / 24	1,106.3	38,760	97.89	518 / 5	273.6
Kansas	49,565	289.04	67 / 39	721.1	22,369	63.29	335 / 7	157.9
Kentucky	70,337	275.62	64 / 43	1,023.4	13,564	25.79	137 / 18	95.7
Louisiana	80,389	275.08	64 / 44	1,169.6	8,145	13.52	72 / 29	57.5
Maine	39,384	463.98	108 / 19	573.0	1,418	8.10	43 / 42	10.0
Maryland	168,874	505.57	117 / 13	2,457.0	4,941	7.18	38 / 43	34.9
Massachusetts	235,486	571.42	132 / 7	3,426.2	2,456	2.89	15 / 48	17.3
Michigan	222,204	345.11	80 / 31	3,233.0	11,718	8.83	47 / 40	82.7
Minnesota	113,279	371.88	86 / 28	1,648.2	26,190	41.71	221 / 10	184.9
Mississippi	42,556	238.88	55 / 49	619.2	9,802	26.69	141 / 15	69.2
Missouri	103,907	293.10	68 / 38	1,511.8	20,946	28.66	152 / 13	147.9
Montana	15,962	287.43	67 / 41	232.2	14,702	128.44	680 / 3	103.8
Nebraska	42,963	392.41	91 / 26	625.1	26,188	116.04	614 / 4	184.9
Nevada	40,661	460.74	107 / 20	591.6	1,949	10.71	57 / 37	13.8
New Hampshire	38,865	511.74	119 / 12	565.5	1,053	6.73	36 / 44	7.4
New Jersey	291,119	545.83	126 / 9	4,235.7	4,273	3.89	21 / 45	30.2
New Mexico	33,397	313.89	73 / 35	485.9	10,235	46.67	247 / 9	72.2
New York	490,827	395.47	92 / 25	7,141.3	8,660	3.39	18 / 47	61.1
North Carolina	196,511	424.40	98 / 21	2,859.2	12,057	12.63	67 / 34	85.1
North Dakota	9,344	214.11	50 / 50	136.0	14,904	165.67	877 / 1	105.2
Ohio	273,493	363.76	84 / 29	3,979.2	19,107	12.33	65 / 36	134.9
Oklahoma	55,145	252.70	59 / 47	802.3	16,038	35.66	189 / 11	113.2
Oregon	98,466	490.30	114 / 16	1,432.6	10,377	25.07	133 / 19	73.2
Pennsylvania	331,512	403.26	93 / 23	4,823.4	14,232	8.40	44 / 41	100.5
Rhode Island	25,910	375.48	87 / 27	377.0	343	2.41	13 / 49	2.4
South Carolina	78,439	320.58	74 / 33	1,141.3	4,930	9.78	52 / 38	34.8
South Dakota	12,148	251.42	58 / 48	176.7	15,561	156.25	827 / 2	109.8
Tennessee	90,303	265.27	61 / 45	1,313.9	12,251	17.46	92 / 26	86.5
Texas	370,359	310.60	72 / 36	5,388.6	63,492	25.83	137 / 17	448.2
Utah	49,378	405.89	94 / 22	718.4	4,554	18.16	96 / 24	32.1
Vermont	23,063	591.81	137 / 5	335.6	1,724	21.46	114 / 21	12.2
Virginia	215,993	499.94	116 / 15	3,142.6	11,526	12.94	69 / 32	81.4
Washington	214,472	621.86	144 / 4	3,120.5	12,768	17.96	95 / 25	90.1
West Virginia	24,727	199.76	46 / 51	359.8	2,313	9.07	48 / 39	16.3
Wisconsin	113,520	333.33	77 / 32	1,651.7	15,013	21.39	113 / 22	106.0
Wyoming	14,929	472.20	109 / 18	217.2	5,324	81.70	433 / 6	37.6
US Total	\$7,480,298	\$431.58	100	\$108,835.5	\$674,652	\$18.88	100	\$4,762.2

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

Representative Rate (raw) = 1.46% and .71%.

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

¹ Due to the complexities of identifying farm property in Alaska, revenue data is no longer collected.

² Farm base is zero.

- zero revenue reported

Source: KPMG Peat Marwick, Policy Economics Group

Table 4-27
Property Taxes: Commercial/Industrial and Public Utilities—1991

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	\$27,256	\$136.75	78 / 35	\$559.2	\$12,089	\$47.10	116 / 18	\$192.6
Alaska	6,794	244.50	140 / 3	139.4	632	17.65	43 / 50	10.1
Arizona	22,915	125.36	72 / 44	470.1	9,429	40.06	98 / 27	150.2
Arkansas	14,883	128.72	74 / 42	305.3	8,319	55.88	137 / 10	132.5
California	271,446	183.30	105 / 16	5,568.6	54,353	28.50	70 / 43	865.9
Colorado	27,202	165.25	95 / 20	558.0	6,445	30.41	75 / 41	102.7
Connecticut	36,827	229.57	131 / 5	755.5	8,014	38.80	95 / 30	127.7
Delaware	10,740	324.00	185 / 1	220.3	2,086	48.86	120 / 16	33.2
District of Columbia	8,172	280.34	160 / 2	167.6	1,835	48.90	120 / 15	29.2
Florida	74,630	115.31	66 / 48	1,531.0	30,541	36.65	90 / 34	486.6
Georgia	50,881	157.60	90 / 25	1,043.8	19,765	47.55	117 / 17	314.9
Hawaii	7,697	139.12	80 / 33	157.9	1,924	27.00	66 / 46	30.6
Idaho	6,075	119.95	69 / 46	124.6	2,650	40.63	100 / 24	42.2
Illinois	114,382	203.28	116 / 9	2,346.5	36,117	49.85	122 / 13	575.4
Indiana	51,896	189.77	109 / 13	1,064.6	19,957	56.68	139 / 8	318.0
Iowa	17,961	131.83	75 / 41	368.5	7,287	41.54	102 / 23	116.1
Kansas	19,087	156.94	90 / 26	391.6	9,577	61.15	150 / 4	152.6
Kentucky	28,593	157.98	90 / 24	586.6	9,265	39.76	98 / 28	147.6
Louisiana	44,218	213.34	122 / 6	907.1	15,651	58.64	144 / 6	249.4
Maine	8,236	136.82	78 / 34	169.0	2,581	33.29	82 / 36	41.1
Maryland	32,002	135.08	77 / 36	656.5	12,264	40.20	99 / 25	195.4
Massachusetts	54,800	187.49	107 / 15	1,124.2	12,264	32.59	80 / 37	195.4
Michigan	91,006	199.29	114 / 10	1,867.0	24,787	42.16	103 / 21	394.9
Minnesota	40,982	189.70	109 / 14	840.7	10,039	36.09	89 / 35	159.9
Mississippi	15,031	118.96	68 / 47	308.4	6,852	42.11	103 / 22	109.2
Missouri	40,510	161.12	92 / 22	831.0	12,988	40.12	98 / 26	206.9
Montana	4,756	120.75	69 / 45	97.6	3,483	68.67	168 / 3	55.5
Nebraska	9,900	127.50	73 / 43	203.1	2,039	20.40	50 / 48	32.5
Nevada	9,696	154.92	89 / 27	198.9	4,271	52.99	130 / 11	68.0
New Hampshire	8,096	150.30	86 / 30	166.1	2,705	39.00	96 / 29	43.1
New Jersey	90,510	239.28	137 / 4	1,856.8	18,657	38.30	94 / 32	297.2
New Mexico	8,221	108.95	62 / 49	168.7	5,769	59.38	146 / 5	91.9
New York	172,925	196.45	112 / 11	3,547.5	35,220	31.07	76 / 40	561.1
North Carolina	54,255	165.21	95 / 21	1,113.0	19,220	45.45	112 / 19	306.2
North Dakota	3,252	105.07	60 / 50	66.7	1,089	27.33	67 / 44	17.4
Ohio	102,122	191.52	110 / 12	2,095.0	29,890	43.53	107 / 20	476.2
Oklahoma	26,811	173.23	99 / 18	550.0	11,501	57.71	142 / 7	183.2
Oregon	20,681	145.19	83 / 31	424.3	5,460	29.77	73 / 42	87.0
Pennsylvania	106,137	182.04	104 / 17	2,177.4	37,127	49.45	121 / 14	591.5
Rhode Island	6,534	133.50	76 / 38	134.0	1,115	17.70	43 / 49	17.8
South Carolina	24,331	140.21	80 / 32	499.2	12,534	56.09	138 / 9	199.7
South Dakota	3,319	96.86	55 / 51	68.1	1,195	27.08	66 / 45	19.0
Tennessee	37,179	153.99	88 / 28	762.7	5,108	16.43	40 / 51	81.4
Texas	177,268	209.61	120 / 8	3,636.6	56,545	51.93	127 / 12	900.9
Utah	11,448	132.68	76 / 39	234.8	3,581	32.24	79 / 39	57.1
Vermont	3,725	134.79	77 / 37	76.4	1,155	32.44	80 / 38	18.4
Virginia	46,678	152.34	87 / 29	957.6	15,264	38.69	95 / 31	243.2
Washington	38,645	157.99	90 / 23	792.8	6,963	22.11	54 / 47	110.9
West Virginia	11,640	132.59	76 / 40	238.8	12,329	109.06	268 / 2	196.4
Wisconsin	40,470	167.55	96 / 19	830.2	11,636	37.41	92 / 33	185.4
Wyoming	4,731	211.01	121 / 7	97.1	3,669	127.07	312 / 1	58.5
US Total	\$2,147,547	\$174.70	100	\$44,056.4	\$645,233	\$40.76	100	10,279.8

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

Representative Rates (raw) = 2.05% and 1.59%.

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

Source: KPMG Peat Marwick, Policy Economics Group

Table 4-28
Estate and Gift Taxes—1991

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama	\$95	\$7.89	46 / 43	\$32.2	\$18.3	\$4.47	57 / 37
Alaska	6	3.61	21 / 51	2.1	3.3	5.73	159 / 6
Arizona	128	11.61	68 / 27	43.5	29.0	7.73	67 / 29
Arkansas	54	7.70	45 / 44	18.3	8.6	3.60	47 / 43
California	2,287	25.52	149 / 6	775.3	495.3	16.30	64 / 31
Colorado	105	10.56	62 / 30	35.7	15.3	4.53	43 / 47
Connecticut	210	21.59	126 / 9	71.0	266.9	81.09	376 / 1
Delaware	38	18.82	110 / 12	12.8	19.4	28.53	152 / 10
District of Columbia	53	30.03	176 / 3	18.0	27.0	45.10	150 / 12
Florida	1,048	26.76	157 / 4	355.2	294.5	22.18	83 / 26
Georgia	199	10.17	60 / 31	67.4	41.3	6.23	61 / 33
Hawaii	60	17.95	105 / 14	20.4	11.9	10.45	58 / 36
Idaho	73	23.89	140 / 7	24.8	2.4	2.28	10 / 50
Illinois	648	19.03	111 / 11	219.7	111.5	9.66	51 / 41
Indiana	119	7.17	42 / 46	40.2	81.7	14.57	203 / 5
Iowa	66	8.02	47 / 40	22.4	69.0	24.68	308 / 2
Kansas	127	17.19	101 / 17	42.9	51.2	20.52	119 / 19
Kentucky	243	22.16	130 / 8	82.3	68.7	18.51	84 / 25
Louisiana	101	8.02	47 / 41	34.1	42.2	9.92	124 / 17
Maine	32	8.79	51 / 35	10.9	11.7	9.48	108 / 21
Maryland	371	25.86	151 / 5	125.7	73.4	15.11	58 / 35
Massachusetts	290	16.40	96 / 20	98.3	249.5	41.61	254 / 3
Michigan	244	8.83	52 / 34	82.7	119.6	12.76	145 / 14
Minnesota	268	20.49	120 / 10	90.8	26.7	6.02	29 / 49
Mississippi	49	6.39	37 / 49	16.6	7.8	2.99	47 / 42
Missouri	244	16.02	94 / 21	82.6	53.3	10.33	64 / 30
Montana	18	7.62	45 / 45	6.2	9.3	11.56	152 / 9
Nebraska	150	32.00	187 / 2	51.0	4.5	2.84	9 / 51
Nevada	65	17.04	100 / 18	21.9	13.5	10.50	62 / 32
New Hampshire	42	12.90	75 / 25	14.3	22.4	20.23	157 / 7
New Jersey	415	18.13	106 / 13	140.7	212.8	27.43	151 / 11
New Mexico	42	9.22	54 / 33	14.3	6.6	4.27	46 / 44
New York	1,711	32.11	188 / 1	579.9	709.9	39.31	122 / 18
North Carolina	210	10.58	62 / 29	71.3	84.5	12.54	118 / 20
North Dakota	12	6.43	38 / 48	4.1	1.8	2.80	44 / 46
Ohio	420	13.02	76 / 24	142.4	60.0	5.49	42 / 48
Oklahoma	82	8.78	51 / 36	27.9	39.5	12.43	141 / 15
Oregon	71	8.23	48 / 39	24.1	17.8	6.11	74 / 27
Pennsylvania	619	17.54	103 / 15	209.8	497.6	41.60	237 / 4
Rhode Island	51	17.34	101 / 16	17.4	18.4	18.35	106 / 22
South Carolina	71	6.75	39 / 47	24.0	36.1	10.13	150 / 13
South Dakota	31	14.72	86 / 22	10.3	15.9	22.64	154 / 8
Tennessee	127	8.70	51 / 37	43.1	44.1	8.89	102 / 23
Texas	676	13.21	77 / 23	229.2	127.2	7.33	56 / 38
Utah	23	4.44	26 / 50	7.9	4.8	2.72	61 / 34
Vermont	14	8.57	50 / 38	4.9	3.5	6.09	71 / 28
Virginia	315	16.97	99 / 19	106.7	46.9	7.46	44 / 45
Washington	165	11.12	65 / 28	55.8	48.9	9.75	88 / 24
West Virginia	43	8.01	47 / 42	14.4	7.6	4.20	52 / 40
Wisconsin	174	11.93	70 / 26	59.1	75.7	15.27	128 / 16
Wyoming	13	9.48	55 / 32	4.4	2.3	5.00	53 / 39
US Total	\$12,716	\$17.09	100	\$4,310.6	\$4,310.6	\$17.09	100

Note: All per capita amounts are in dollars; total amounts are in millions of dollars.
Representative Rate = 33.9%.

* Tax base is federal estate and gift tax collections in millions of dollars.

Source: KPMG Peat Marwick, Policy Economics Group

Table 4-29
Total Severance Taxes—1991

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama		\$21.40	101 / 14	\$87.50	\$66.41	\$16.24	76 / 17
Alaska		1,249.79	5,871 / 1	712.38	1,469.85	2,578.68	206 / 2
Arizona		5.73	27 / 24	21.50	31.68	8.45	147 / 7
Arkansas		16.79	79 / 16	39.84	11.10	4.68	28 / 23
California		13.27	62 / 18	403.13	9.36	0.31	2 / 29
Colorado		26.38	124 / 13	89.08	10.45	3.09	12 / 27
Connecticut		0.17	1 / 45	0.56	-	-	- / -
Delaware	B	0.05	- / -	0.03	-	-	- / -
District of Columbia ¹	B	-	- / -	-	-	-	- / -
Florida		1.22	6 / 32	16.17	71.94	5.42	445 / 1
Georgia		1.21	6 / 33	7.99	-	-	- / -
Hawaii		0.76	4 / 37	0.87	-	-	- / -
Idaho		1.76	8 / 29	1.83	0.47	0.45	26 / 24
Illinois		6.56	31 / 21	75.68	-	-	- / -
Indiana		4.56	21 / 27	25.60	0.80	0.14	3 / 28
Iowa		0.82	4 / 36	2.30	-	-	- / -
Kansas		58.09	273 / 10	144.93	99.62	39.93	69 / 18
Kentucky		33.10	156 / 12	122.91	211.61	56.99	172 / 5
Louisiana		102.69	482 / 5	436.65	569.07	133.83	130 / 9
Maine		0.21	1 / 44	0.25	-	-	- / -
Maryland		0.94	4 / 34	4.55	-	-	- / -
Massachusetts		0.11	1 / 48	0.69	-	-	- / -
Michigan		8.12	38 / 19	76.09	48.90	5.22	64 / 19
Minnesota		1.79	8 / 28	7.93	2.21	0.50	28 / 22
Mississippi		19.17	90 / 15	49.68	47.49	18.32	96 / 15
Missouri		1.34	6 / 31	6.89	-	-	- / -
Montana		58.12	273 / 9	46.96	83.00	102.72	177 / 4
Nebraska		5.56	26 / 25	8.86	3.20	2.01	36 / 21
Nevada		13.90	65 / 17	17.85	23.95	18.65	134 / 8
New Hampshire		0.17	1 / 46	0.19	-	-	- / -
New Jersey		0.16	1 / 47	1.26	-	-	- / -
New Mexico		146.42	688 / 3	226.66	230.83	149.11	102 / 13
New York		0.48	2 / 42	8.58	-	-	- / -
North Carolina		0.50	2 / 41	3.40	-	-	- / -
North Dakota		99.13	466 / 6	62.95	108.02	170.10	172 / 6
Ohio		5.94	28 / 23	65.02	10.26	0.94	16 / 26
Oklahoma		125.22	588 / 4	397.56	415.53	130.87	105 / 11
Oregon		0.52	2 / 40	1.51	-	-	- / -
Pennsylvania		6.80	32 / 20	81.31	-	-	- / -
Rhode Island	B	0.08	- / -	0.08	-	-	- / -
South Carolina		0.58	3 / 39	2.08	-	-	- / -
South Dakota		6.03	28 / 22	4.24	7.98	11.36	188 / 3
Tennessee		1.44	7 / 30	7.13	1.45	0.29	20 / 25
Texas		91.20	428 / 8	1582.21	1,355.10	78.11	86 / 16
Utah		41.10	193 / 11	72.76	39.85	22.51	55 / 20
Vermont		0.65	3 / 38	0.37	-	-	- / -
Virginia		5.32	25 / 26	33.42	-	-	- / -
Washington		0.89	4 / 35	4.47	-	-	- / -
West Virginia		92.70	435 / 7	166.96	171.71	95.34	103 / 12
Wisconsin		0.27	1 / 43	1.32	1.33	0.27	101 / 14
Wyoming		513.03	2,410 / 2	236.00	265.01	576.10	112 / 10
US Total		\$21.29	100	\$5,368.2	\$5,368.2	\$21.29	100

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.

- zero revenue reported

Source: KPMG Peat Marwick, Policy Economics Group

Table 4-30
Severance Taxes: Oil and Gas—1991

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama	\$753	\$13.76	75 / 15	\$56.3	\$57.6	\$14.07	102 / 7
Alaska	9,485	1,243.72	6,742 / 1	708.9	1,469.8	2,578.68	207 / 1
Arizona	3	0.06	- / 31	0.2	-	-	- / -
Arkansas	503	15.85	86 / 14	37.6	10.6	4.46	28 / 20
California	5,185	12.76	69 / 16	387.5	9.4	0.31	2 / 24
Colorado	1,032	22.84	124 / 12	77.1	7.3	2.17	9 / 23
Connecticut	B	-	- / -	-	-	-	- / -
Delaware	B	-	- / -	-	-	-	- / -
District of Columbia	B	-	- / -	-	-	-	- / -
Florida	101	0.57	3 / 26	7.6	9.3	0.70	123 / 4
Georgia	B	-	- / -	-	-	-	- / -
Hawaii	B	-	- / -	-	-	-	- / -
Idaho	B	-	- / -	-	-	-	- / -
Illinois	386	2.50	14 / 22	28.9	-	-	- / -
Indiana	61	0.82	4 / 25	4.6	0.8	0.14	18 / 21
Iowa	B	-	- / -	-	-	-	- / -
Kansas	1,906	57.09	310 / 8	142.5	99.6	39.92	70 / 12
Kentucky	269	5.42	29 / 18	20.1	13.7	3.69	68 / 14
Louisiana	5,790	101.78	552 / 5	432.8	564.6	132.78	130 / 3
Maine	B	-	- / -	-	-	-	- / -
Maryland	B	-	- / -	-	-	-	- / -
Massachusetts	B	-	- / -	-	-	-	- / -
Michigan	894	7.14	39 / 17	66.8	48.9	5.22	73 / 11
Minnesota	B	-	- / -	-	-	-	- / -
Mississippi	656	18.93	103 / 13	49.1	47.5	18.32	97 / 8
Missouri	3	0.04	- / 32	0.2	-	-	- / -
Montana	442	40.90	222 / 9	33.0	22.7	28.12	69 / 13
Nebraska	111	5.22	28 / 19	8.3	3.2	2.01	39 / 19
Nevada	42	2.44	13 / 23	3.1	-	-	- / -
New Hampshire	B	-	- / -	-	-	-	- / -
New Jersey	B	-	- / -	-	-	-	- / -
New Mexico	2,784	134.43	729 / 3	208.1	221.2	142.92	106 / 5
New York	57	0.24	1 / 28	4.3	-	-	- / -
North Carolina	B	-	- / -	-	-	-	- / -
North Dakota	763	89.86	487 / 6	57.1	85.8	135.08	150 / 2
Ohio	531	3.63	20 / 20	39.7	5.1	0.47	13 / 22
Oklahoma	5,279	124.27	674 / 4	394.6	415.5	130.87	105 / 6
Oregon	4	0.10	1 / 30	0.3	-	-	- / -
Pennsylvania	385	2.40	13 / 24	28.8	-	-	- / -
Rhode Island	B	-	- / -	-	-	-	- / -
South Carolina	B	-	- / -	-	-	-	- / -
South Dakota	33	3.50	19 / 21	2.5	1.6	2.32	66 / 15
Tennessee	13	0.19	1 / 29	0.9	0.4	0.08	43 / 18
Texas	20,842	89.79	487 / 7	1,557.8	1,351.8	77.92	87 / 9
Utah	712	30.08	163 / 10	53.2	23.8	13.43	45 / 16
Vermont	B	-	- / -	-	-	-	- / -
Virginia	28	0.34	2 / 27	2.1	-	-	- / -
Washington	B	-	- / -	-	-	-	- / -
West Virginia	627	26.02	141 / 11	46.9	20.8	11.56	44 / 17
Wisconsin	B	-	- / -	-	-	-	- / -
Wyoming	2,555	415.08	2,250 / 2	190.9	160.7	349.24	84 / 10
US Total	\$62,238	\$18.45	100	\$4,651.8	\$4,651.8	\$18.45	100

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

Representative Rate = 7.47%.

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

B—Base is zero.

- zero revenue reported

Source: KPMG Peat Marwick, Policy Economics Group

Table 4-31
Severance Taxes: Coal—1991

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama	\$1,118	\$6.83	326 / 8	\$27.9	\$8.9	\$2.17	32 / 7
Alaska	17	0.74	35 / 17	0.4	-	-	- / -
Arizona	155	1.03	49 / 15	3.9	1.2	0.33	32 / 8
Arkansas	1	0.01	- / 26	-	-	-	5 / 14'
California	1	-	- / 27	-	-	-	- / -
Colorado	395	2.93	140 / 13	9.9	2.9	0.86	29 / 9
Connecticut	B	-	- / -	-	-	-	- / -
Delaware	B	-	- / -	-	-	-	- / -
District of Columbia	B	-	- / -	-	-	-	- / -
Florida	B	-	- / -	-	-	-	- / -
Georgia	B	-	- / -	-	-	-	- / -
Hawaii	B	-	- / -	-	-	-	- / -
Idaho	B	-	- / -	-	-	-	- / -
Illinois	1,708	3.70	176 / 11	42.7	-	-	- / -
Indiana	742	3.30	158 / 12	18.5	-	-	- / -
Iowa	8	0.07	3 / 25	0.2	-	-	- / -
Kansas	9	0.09	4 / 24	0.2	-	0.01	13 / 13'
Kentucky	4,029	27.12	1,294 / 3	100.7	190.3	51.25	189 / 4
Louisiana	69	0.40	19 / 21	1.7	0.4	0.09	22 / 11
Maine	B	-	- / -	-	-	-	- / -
Maryland	96	0.50	24 / 19	2.4	-	-	- / -
Massachusetts	B	-	- / -	-	-	-	- / -
Michigan	B	-	- / -	-	-	-	- / -
Minnesota	B	-	- / -	-	-	-	- / -
Mississippi	B	-	- / -	-	-	-	- / -
Missouri	50	0.24	12 / 23	1.3	-	-	- / -
Montana	411	12.72	607 / 4	10.3	51.8	64.06	504 / 1
Nebraska	B	-	- / -	-	-	-	- / -
Nevada	B	-	- / -	-	-	-	- / -
New Hampshire	B	-	- / -	-	-	-	- / -
New Jersey	B	-	- / -	-	-	-	- / -
New Mexico	500	8.08	385 / 6	12.5	3.3	2.10	26 / 10
New York	B	-	- / -	-	-	-	- / -
North Carolina	B	-	- / -	-	-	-	- / -
North Dakota	232	9.11	435 / 5	5.8	22.2	35.02	384 / 2
Ohio	845	1.93	92 / 14	21.1	3.1	0.28	15 / 12
Oklahoma	53	0.41	20 / 20	1.3	-	-	- / -
Oregon	B	-	- / -	-	-	-	- / -
Pennsylvania	1,895	3.96	189 / 10	47.4	-	-	- / -
Rhode Island	B	-	- / -	-	-	-	- / -
South Carolina	B	-	- / -	-	-	-	- / -
South Dakota	B	-	- / -	-	-	-	- / -
Tennessee	112	0.57	27 / 18	2.8	1.0	0.21	37 / 6
Texas	657	0.95	45 / 16	16.4	-	-	- / -
Utah	496	7.00	334 / 7	12.4	-	-	- / -
Vermont	B	-	- / -	-	-	-	- / -
Virginia	1,148	4.56	218 / 9	28.7	-	-	- / -
Washington	60	0.30	14 / 22	1.5	-	-	- / -
West Virginia	4,778	66.28	3,163 / 2	119.4	150.1	83.34	126 / 5
Wisconsin	B	-	- / -	-	-	-	- / -
Wyoming	1,568	85.19	4,064 / 1	39.2	93.4	203.08	238 / 3
US Total	\$21,153	\$2.10	100	\$528.5	\$528.5	\$2.10	100

Note: All per capita amounts are in dollars; total amounts are in millions of dollars.
Representative Rate = 2.50%.

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

< less than \$0.1 million

B—Base is zero.

- zero revenue reported

Source: KPMG Peat Marwick, Policy Economics Group

Table 4-32
Severance Taxes: Nonfuel Minerals—1991

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama	\$540	\$0.81	109 / 16	\$3.3	-	-	- / -
Alaska	494	5.33	716 / 3	3.0	-	-	- / -
Arizona	2,829	4.64	623 / 4	17.4	30.5	8.12	175 / 8
Arkansas	361	0.94	126 / 14	2.2	0.5	0.22	23 / 17
California	2,532	0.51	69 / 27	15.6	-	-	- / -
Colorado	339	0.62	83 / 22	2.1	0.2	0.07	11 / 18
Connecticut	91	0.17	23 / 44	0.6	-	-	- / -
Delaware	5	0.05	6 / 50	-	-	-	- / -
District of Columbia	B	-	- / -	-	-	-	- / -
Florida	1,396	0.65	87 / 21	8.6	62.6	4.72	729 / 1
Georgia	1,299	1.21	162 / 11	8.0	-	-	- / -
Hawaii	141	0.76	103 / 17	0.9	-	-	- / -
Idaho	297	1.76	236 / 10	1.8	0.5	0.45	26 / 16
Illinois	673	0.36	48 / 38	4.1	-	-	- / -
Indiana	403	0.44	59 / 31	2.5	-	-	- / -
Iowa	344	0.76	102 / 18	2.1	-	-	- / -
Kansas	366	0.90	121 / 15	2.2	-	-	- / -
Kentucky	343	0.57	76 / 25	2.1	7.6	2.05	360 / 2
Louisiana	352	0.51	68 / 28	2.2	4.1	0.96	189 / 6
Maine	41	0.21	28 / 43	0.3	-	-	- / -
Maryland	348	0.44	59 / 32	2.1	-	-	- / -
Massachusetts	112	0.11	15 / 48	0.7	-	-	- / -
Michigan	1,503	0.99	132 / 13	9.2	-	-	- / -
Minnesota	1,289	1.79	240 / 9	7.9	2.2	0.50	28 / 15
Mississippi	102	0.24	32 / 41	0.6	-	-	- / -
Missouri	880	1.05	141 / 12	5.4	-	-	- / -
Montana	590	4.49	603 / 5	3.6	8.5	10.54	235 / 4
Nebraska	89	0.35	46 / 39	0.5	-	-	- / -
Nevada	2,393	11.46	1,538 / 2	14.7	24.0	18.65	163 / 9
New Hampshire	30	0.17	23 / 45	0.2	-	-	- / -
New Jersey	205	0.16	22 / 47	1.3	-	-	- / -
New Mexico	986	3.92	526 / 7	6.1	6.3	4.10	105 / 11
New York	699	0.24	32 / 42	4.3	-	-	- / -
North Carolina	553	0.50	68 / 29	3.4	-	-	- / -
North Dakota	17	0.17	23 / 46	0.1	-	-	- / -
Ohio	684	0.38	52 / 37	4.2	2.0	0.19	49 / 13
Oklahoma	276	0.53	72 / 26	1.7	-	-	- / -
Oregon	198	0.42	56 / 35	1.2	-	-	- / -
Pennsylvania	844	0.43	58 / 33	5.2	-	-	- / -
Rhode Island	13	0.08	11 / 49	0.1	-	-	- / -
South Carolina	338	0.58	78 / 24	2.1	-	-	- / -
South Dakota	290	2.54	340 / 8	1.8	6.4	9.03	356 / 3
Tennessee	548	0.68	91 / 19	3.4	-	-	- / -
Texas	1,300	0.46	62 / 30	8.0	3.3	0.19	42 / 14
Utah	1,158	4.02	540 / 6	7.1	16.1	9.09	226 / 5
Vermont	60	0.65	87 / 20	0.4	-	-	- / -
Virginia	428	0.42	56 / 34	2.6	-	-	- / -
Washington	483	0.59	79 / 23	3.0	-	-	- / -
West Virginia	117	0.40	54 / 36	0.7	0.8	0.44	109 / 10
Wisconsin	214	0.27	36 / 40	1.3	1.3	0.27	101 / 12
Wyoming	955	12.77	1,714 / 1	5.9	10.9	23.77	186 / 7
US Total	\$30,548	\$0.74	100	\$187.9	\$187.9	\$0.74	100

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

Representative Rate = 0.61%.

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

B—Base is zero.

- zero revenue reported

Source: KPMG Peat Marwick, Policy Economics Group

Table 4-33
All Other Taxes—1991

State	Tax Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama	\$56,606	\$65.22	83 / 41	\$266.7	\$407.0	\$99.54	153 / 8
Alaska	10,547	87.18	111 / 8	49.7	59.7	104.66	120 / 14
Arizona	54,817	68.87	88 / 38	258.3	153.9	41.05	60 / 33
Arkansas	31,044	61.66	79 / 47	146.3	81.9	34.53	56 / 37
California	546,849	84.81	108 / 10	2,576.5	3,150.8	103.71	122 / 12
Colorado	56,576	78.93	101 / 19	266.6	224.5	66.48	84 / 21
Connecticut	72,861	104.31	133 / 2	343.3	203.5	61.84	59 / 34
Delaware	12,021	83.29	106 / 12	56.6	195.8	288.01	346 / 1
District of Columbia	11,891	93.69	119 / 3	56.0	54.6	91.30	97 / 17
Florida	223,320	79.25	101 / 17	1,052.2	1,522.0	114.63	145 / 10
Georgia	101,064	71.90	92 / 30	476.2	469.5	70.89	99 / 16
Hawaii	20,282	84.19	107 / 11	95.6	68.7	60.51	72 / 27
Idaho	14,429	65.43	83 / 40	68.0	44.2	42.58	65 / 29
Illinois	208,307	85.02	108 / 9	981.4	623.8	54.05	64 / 31
Indiana	84,309	70.81	90 / 34	397.2	89.4	15.94	23 / 51
Iowa	42,304	71.31	91 / 31	199.3	77.3	27.67	39 / 46
Kansas	39,737	75.04	96 / 22	187.2	80.7	32.34	43 / 42
Kentucky	51,088	64.83	83 / 43	240.7	209.4	56.40	87 / 19
Louisiana	57,350	63.55	81 / 46	270.2	176.3	41.47	65 / 28
Maine	19,151	73.06	93 / 28	90.2	43.4	35.13	48 / 40
Maryland	91,855	89.05	114 / 7	432.8	534.4	109.96	123 / 11
Massachusetts	118,514	93.12	119 / 4	558.4	241.8	40.33	43 / 41
Michigan	152,700	76.80	98 / 21	719.4	286.1	30.54	40 / 45
Minnesota	72,664	77.25	99 / 20	342.4	256.7	57.91	75 / 26
Mississippi	31,775	57.76	74 / 51	149.7	53.4	20.60	36 / 50
Missouri	81,715	74.64	95 / 23	385.0	209.1	40.55	54 / 38
Montana	11,100	64.72	83 / 44	52.3	51.8	64.13	99 / 15
Nebraska	24,917	73.70	94 / 25	117.4	100.1	62.87	85 / 20
Nevada	22,079	81.02	103 / 14	104.0	235.6	183.52	227 / 3
New Hampshire	21,804	92.97	119 / 5	102.7	66.2	59.87	64 / 30
New Jersey	173,237	105.18	134 / 1	816.2	307.5	39.62	38 / 48
New Mexico	20,194	61.46	78 / 48	95.1	77.5	50.05	81 / 23
New York	343,017	89.50	114 / 6	1,616.1	3,150.2	174.45	195 / 4
North Carolina	99,927	69.88	89 / 36	470.8	200.8	29.80	43 / 43
North Dakota	8,926	66.23	84 / 39	42.1	68.9	108.54	164 / 6
Ohio	169,711	73.10	93 / 27	799.6	463.9	42.41	58 / 36
Oklahoma	43,402	64.41	82 / 45	204.5	79.1	24.90	39 / 47
Oregon	43,993	70.94	90 / 33	207.3	390.9	133.78	189 / 5
Pennsylvania	201,194	79.25	101 / 16	947.9	1,417.5	118.51	150 / 9
Rhode Island	16,872	79.18	101 / 18	79.5	29.0	28.93	37 / 49
South Carolina	49,021	64.88	83 / 42	231.0	194.4	54.60	84 / 22
South Dakota	10,281	68.90	88 / 37	48.4	38.2	54.28	79 / 25
Tennessee	74,208	70.59	90 / 35	349.6	335.9	67.81	96 / 18
Texas	265,254	72.04	92 / 29	1,249.7	734.5	42.34	59 / 35
Utah	22,501	59.89	76 / 50	106.0	44.6	25.19	42 / 44
Vermont	8,975	74.58	95 / 24	42.3	34.2	60.26	81 / 24
Virginia	109,742	82.25	105 / 13	517.0	842.4	134.02	163 / 7
Washington	85,985	80.73	103 / 15	405.1	1,021.7	203.60	252 / 2
West Virginia	23,015	60.21	77 / 49	108.4	131.4	72.94	121 / 13
Wisconsin	77,124	73.33	94 / 26	363.4	223.7	45.14	62 / 32
Wyoming	6,933	71.01	91 / 32	32.7	17.0	36.95	52 / 39
US Total	\$4,197,188	\$78.42	100	\$19,775.0	\$19,775.0	\$78.42	100

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

Representative Rate (raw) = 0.47%.

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

- zero revenue reported

Source: KPMG Peat Marwick, Policy Economics Group

Table 4-34
User Charges and Special Assessments—1991

State	Revenue Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Revenue Capacity	Revenue	Revenue Per Capita	Revenue Effort Index/Rank
Alabama	\$56,606	\$420.82	83 / 41	\$1,720.7	\$2,511.9	\$614.30	146 / 5
Alaska	10,547	562.48	111 / 8	320.6	627.6	1,101.03	196 / 1
Arizona	54,817	444.36	88 / 38	1,666.3	1,503.0	400.81	90 / 38
Arkansas	31,044	397.84	79 / 47	943.7	952.8	401.68	101 / 31
California	546,849	547.18	108 / 10	16,623.3	18,637.0	613.46	112 / 23
Colorado	56,576	509.27	101 / 19	1,719.8	1,874.2	554.97	109 / 26
Connecticut	72,861	673.00	133 / 2	2,214.9	1,137.8	345.72	51 / 51
Delaware	12,021	537.38	106 / 12	365.4	499.0	733.88	137 / 8
District of Columbia	11,891	604.46	119 / 3	361.5	270.9	452.98	75 / 43
Florida	223,320	511.30	101 / 17	6,788.6	7,409.0	558.03	109 / 25
Georgia	101,064	463.87	92 / 30	3,072.2	3,964.8	598.63	129 / 11
Hawaii	20,282	543.21	107 / 11	616.5	783.5	690.34	127 / 12
Idaho	14,429	422.15	83 / 40	438.6	493.9	475.38	113 / 22
Illinois	208,307	548.57	108 / 9	6,332.2	4,043.6	350.31	64 / 49
Indiana	84,309	456.84	90 / 34	2,562.9	3,073.5	547.86	120 / 16
Iowa	42,304	460.10	91 / 31	1,286.0	1,685.0	602.85	131 / 9
Kansas	39,737	484.14	96 / 22	1,207.9	1,273.0	510.22	105 / 29
Kentucky	51,088	418.26	83 / 43	1,553.0	1,501.1	404.28	97 / 35
Louisiana	57,350	410.01	81 / 46	1,743.3	2,255.9	530.56	129 / 10
Maine	19,151	471.38	93 / 28	582.2	434.4	351.78	75 / 44
Maryland	91,855	574.54	114 / 7	2,792.2	1,991.6	409.78	71 / 45
Massachusetts	118,514	600.84	119 / 4	3,602.6	2,720.1	453.65	76 / 42
Michigan	152,700	495.50	98 / 21	4,641.8	4,923.1	525.53	106 / 27
Minnesota	72,664	498.39	99 / 20	2,208.9	3,032.1	684.14	137 / 7
Mississippi	31,775	372.65	74 / 51	965.9	1,435.1	553.65	149 / 4
Missouri	81,715	481.58	95 / 23	2,484.0	1,959.8	379.96	79 / 40
Montana	11,100	417.60	83 / 44	337.4	311.5	385.46	92 / 37
Nebraska	24,917	475.48	94 / 25	757.4	936.1	587.61	124 / 15
Nevada	22,079	522.72	103 / 14	671.2	762.4	593.78	114 / 21
New Hampshire	21,804	599.83	119 / 5	662.8	444.3	402.12	67 / 47
New Jersey	\$173,237	\$678.62	134 / 1	\$5,266.1	\$3,629.9	\$467.77	69 / 46
New Mexico	20,194	396.55	78 / 48	613.9	727.3	469.86	118 / 18
New York	343,017	577.43	114 / 6	10,427.2	10,401.0	575.98	100 / 32
North Carolina	99,927	450.89	89 / 36	3,037.6	3,213.2	476.94	106 / 28
North Dakota	8,926	427.30	84 / 39	271.3	460.9	725.82	170 / 2
Ohio	169,711	471.61	93 / 27	5,158.9	4,952.3	452.72	96 / 36
Oklahoma	43,402	415.54	82 / 45	1,319.4	1,654.6	521.14	125 / 13
Oregon	43,993	457.67	90 / 33	1,337.3	1,521.5	520.71	114 / 20
Pennsylvania	201,194	511.33	101 / 16	6,116.0	4,070.3	340.30	67 / 48
Rhode Island	16,872	510.84	101 / 18	512.9	286.2	285.02	56 / 50
South Carolina	49,021	418.58	83 / 42	1,490.2	2,075.5	583.01	139 / 6
South Dakota	10,281	444.56	88 / 37	312.5	246.4	350.44	79 / 41
Tennessee	74,208	455.44	90 / 35	2,255.8	2,577.3	520.36	114 / 19
Texas	265,254	464.77	92 / 29	8,063.3	7,241.6	417.41	90 / 39
Utah	22,501	386.44	76 / 50	684.0	852.5	481.63	125 / 14
Vermont	8,975	481.17	95 / 24	272.8	269.2	474.84	99 / 33
Virginia	109,742	530.70	105 / 13	3,336.0	3,248.2	516.73	97 / 34
Washington	85,985	520.89	103 / 15	2,613.8	3,097.4	617.26	119 / 17
West Virginia	23,015	388.46	77 / 49	699.6	736.8	409.10	105 / 30
Wisconsin	77,124	473.15	94 / 26	2,344.4	2,560.8	516.82	109 / 24
Wyoming	6,933	458.16	91 / 32	210.8	317.0	689.11	150 / 3
US Total	\$4,197,188	\$505.94	100	\$127,587.8	\$127,587.8	\$505.94	100

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

Representative Rate (raw) = 3.04%.

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

Source: KPMG Peat Marwick, Policy Economics Group

Table 4-35
Rents and Royalties—1991

State	Revenue Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Revenue Capacity	Revenue	Revenue Per Capita	Revenue Effort Index/Rank
Alabama	\$12	\$2.84	27 / 22	11.6	\$11.6	\$2.84	100 / S
Alaska	1,164	2,042.33	19,207 / 1	1,164.1	1164.1	2,042.33	100 / S
Arizona	33	8.85	83 / 12	33.2	33.2	8.85	100 / S
Arkansas	1	0.23	2 / 41	0.5	0.5	0.23	100 / S
California	183	6.03	57 / 15	183.3	183.3	6.03	100 / S
Colorado	89	26.40	248 / 6	89.1	89.1	26.40	100 / S
Connecticut	9	2.73	26 / 23	9.0	9.0	2.73	100 / S
Delaware	1	1.49	14 / 28	1.0	1.0	1.49	100 / S
District of Columbia	B	-	- / -	-	-	-	100 / S
Florida	13	1.00	9 / 33	13.3	13.3	1.00	100 / S
Georgia	6	0.86	8 / 34	5.7	5.7	0.86	100 / S
Hawaii	15	13.44	126 / 9	15.3	15.3	13.44	100 / S
Idaho	4	4.05	38 / 19	4.2	4.2	4.05	100 / S
Illinois	1	0.05	- / 45	0.6	0.6	0.05	100 / S
Indiana	-	0.04	- / 46	0.2	0.2	0.04	100 / S
Iowa	1	0.20	2 / 42	0.6	0.6	0.20	100 / S
Kansas	4	1.66	16 / 26	4.1	4.1	1.66	100 / S
Kentucky	3	0.76	7 / 35	2.8	2.8	0.76	100 / S
Louisiana	278	65.27	614 / 4	277.5	277.5	65.27	100 / S
Maine	2	1.30	12 / 29	1.6	1.6	1.30	100 / S
Maryland	-	0.10	1 / 44	0.5	0.5	0.10	100 / S
Massachusetts	1	0.24	2 / 40	1.5	1.5	0.24	100 / S
Michigan	44	4.71	44 / 18	44.1	44.1	4.71	100 / S
Minnesota	5	1.24	12 / 31	5.5	5.5	1.24	100 / S
Mississippi	7	2.54	24 / 24	6.6	6.6	2.54	100 / S
Missouri	B	-	- / -	-	-	-	100 / S
Montana	20	24.69	232 / 7	19.9	19.9	24.69	100 / S
Nebraska	19	11.88	112 / 10	18.9	18.9	11.88	100 / S
Nevada	10	7.69	72 / 13	9.9	9.9	7.69	100 / S
New Hampshire	1	0.69	7 / 36	0.8	0.8	0.69	100 / S
New Jersey	B	-	- / -	-	-	-	100 / S
New Mexico	256	165.48	1,556 / 2	256.2	256.2	165.48	100 / S
New York	20	1.09	10 / 32	19.7	19.7	1.09	100 / S
North Carolina	10	1.50	14 / 27	10.1	10.1	1.50	100 / S
North Dakota	20	31.67	298 / 5	20.1	20.1	31.67	100 / S
Ohio	B	-	- / -	-	-	-	100 / S
Oklahoma	31	9.84	93 / 11	31.2	31.2	9.84	100 / S
Oregon	10	3.28	31 / 21	9.6	9.6	3.28	100 / S
Pennsylvania	27	2.24	21 / 25	26.8	26.8	2.24	100 / S
Rhode Island	5	4.93	46 / 17	4.9	4.9	4.93	100 / S
South Carolina	2	0.55	5 / 37	2.0	2.0	0.55	100 / S
South Dakota	2	3.49	33 / 20	2.5	2.5	3.49	100 / S
Tennessee	-	0.01	- / 47	0.1	0.1	0.01	100 / S
Texas	286	16.47	155 / 8	285.7	285.7	16.47	100 / S
Utah	12	6.70	63 / 14	11.9	11.9	6.70	100 / S
Vermont	1	1.28	12 / 30	0.7	0.7	1.28	100 / S
Virginia	1	0.17	2 / 43	1.1	1.1	0.17	100 / S
Washington	26	5.11	48 / 16	25.6	25.6	5.11	100 / S
West Virginia	1	0.29	3 / 39	0.5	0.5	0.29	100 / S
Wisconsin	2	0.37	3 / 38	1.8	1.8	0.37	100 / S
Wyoming	46	99.34	934 / 3	45.7	45.7	99.34	100 / S
US Total	\$2,682	\$10.63	100	\$2,681.5	\$2,681.5	\$10.63	100

Note: All per capita amounts are in dollars; total amounts are in millions of dollars.
Representative Rate = 100%.

* Revenue base is actual state receipts from rents and royalties in millions of dollars.
- zero revenue reported

B—Base is zero.

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

Source: KPMG Peat Marwick, Policy Economics Group

Table 4-36
Lottery Net Income—1991

State	Revenue Base*	Capacity Per Capita	Per Capita Capacity Index/Rank	Revenue Capacity	Revenue	Revenue Per Capita	Revenue Effort Index/Rank
Alabama	\$433.8	\$36.96	105 / 12	\$151.1	-	-	-
Alaska	40.2	24.55	70 / 27	14.0	-	-	-
Arizona	301.3	27.99	80 / 20	105.0	106.6	28.42	102 / 30
Arkansas	105.9	15.54	44 / 42	36.9	-	-	-
California	2,566.8	29.43	84 / 19	894.1	947.9	31.20	106 / 28
Colorado	148.2	15.28	44 / 45	51.6	78.3	23.19	152 / 4
Connecticut	536.3	56.76	162 / 4	186.8	222.5	67.62	119 / 20
Delaware	68.8	35.24	100 / 13	24.0	27.9	40.99	116 / 22
District of Columbia	155.0	90.30	257 / 2	54.0	72.8	121.74	135 / 9
Florida	2,121.9	55.67	159 / 6	739.1	982.4	73.99	133 / 12
Georgia	622.9	32.76	93 / 17	217.0	-	-	-
Hawaii	79.9	24.53	70 / 28	27.8	-	-	-
Idaho	69.0	23.15	66 / 31	24.0	25.6	24.69	107 / 27
Illinois	1,575.2	47.54	136 / 8	548.7	636.4	55.14	116 / 23
Indiana	418.7	26.00	74 / 25	145.9	179.7	32.03	123 / 18
Iowa	191.4	23.86	68 / 29	66.7	56.3	20.14	84 / 33
Kansas	67.2	9.38	27 / 50	23.4	33.7	13.53	144 / 6
Kentucky	208.8	19.58	56 / 36	72.7	74.7	20.12	103 / 29
Louisiana	210.1	17.21	49 / 38	73.2	-	-	-
Maine	98.7	27.83	79 / 21	34.4	44.7	36.16	130 / 14
Maryland	842.0	60.35	172 / 3	293.3	363.7	74.84	124 / 17
Massachusetts	1,599.4	92.92	265 / 1	557.2	528.0	88.06	95 / 32
Michigan	1,235.2	45.93	131 / 10	430.3	474.9	50.69	110 / 25
Minnesota	66.3	5.21	15 / 51	23.1	123.8	27.92	536 / 1
Mississippi	199.5	26.81	76 / 24	69.5	-	-	-
Missouri	234.8	15.86	45 / 40	81.8	88.3	17.13	108 / 26
Montana	23.5	10.11	29 / 49	8.2	10.9	13.52	134 / 10
Nebraska	91.4	19.99	57 / 35	31.8	-	-	-
Nevada	92.2	25.03	71 / 26	32.1	-	-	-
New Hampshire	96.1	30.28	86 / 18	33.5	43.6	39.41	130 / 13
New Jersey	1,254.8	56.33	161 / 5	437.1	567.6	73.15	130 / 15
New Mexico	52.3	11.78	34 / 48	18.2	-	-	-
New York	2,122.0	40.93	117 / 11	739.2	999.6	55.36	135 / 8
North Carolina	638.0	32.99	94 / 16	222.2	-	-	-
North Dakota	28.5	15.63	45 / 41	9.9	-	-	-
Ohio	1,675.6	53.36	152 / 7	583.7	726.3	66.40	124 / 16
Oklahoma	146.3	16.05	46 / 39	51.0	-	-	-
Oregon	170.0	20.26	58 / 33	59.2	59.4	20.35	100 / 31
Pennsylvania	1,606.5	46.79	133 / 9	559.6	644.0	53.84	115 / 24
Rhode Island	67.7	23.48	67 / 30	23.6	27.6	27.48	117 / 21
South Carolina	339.6	33.23	95 / 15	118.3	-	-	-
South Dakota	30.9	15.32	44 / 44	10.8	33.4	47.49	310 / 2
Tennessee	481.8	33.88	97 / 14	167.8	-	-	-
Texas	1,005.5	20.19	58 / 34	350.3	-	-	-
Utah	65.0	12.80	36 / 47	22.7	-	-	-
Vermont	44.1	27.11	77 / 23	15.4	18.8	33.10	122 / 19
Virginia	490.9	27.20	78 / 22	171.0	328.1	52.19	192 / 3
Washington	263.6	18.30	52 / 37	91.8	134.5	26.81	146 / 5
West Virginia	70.7	13.68	39 / 46	24.6	35.2	19.57	143 / 7
Wisconsin	321.8	22.62	64 / 32	112.1	149.2	30.11	133 / 11
Wyoming	20.2	15.33	44 / 43	7.1	-	-	-
US Total	\$25,396.0	\$35.08	100	\$8,846.6	\$8,846.6	\$35.08	100

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

Representative Rate (raw) = 34.83%.

* Tax base is lottery sales in millions of dollars (estimated for all states using regression analysis).

- zero revenue reported

Source: KPMG Peat Marwick, Policy Economics Group

A Brief History of RTS and RRS

In 1962, the Advisory Commission on Intergovernmental Relations published its seminal work on *Measures of State and Local Fiscal Capacity and Tax Effort*. Its authors, economists Selma Mushkin and Alice Rivlin, noted, "This Commission's interest in the measurement of fiscal capacity and tax effort grows out of its interest in the allocation of federal and state grants and the need for yardsticks to facilitate interstate fiscal comparisons."

In the ensuing years, this same motivation has accompanied the periodic updating and revising of the original 1962 report, which was based on 1960 data. The following sections describe features of these reports. Details as to specific changes that were implemented in any given report are discussed at length in that report and should be referred to for further information.

1962 Report (1960 data): Measures of State and Local Fiscal Capacity and Tax Effort (M-16)

This was the original RTS report that laid out the RTS concept for the first time. Included in RTS was any tax employed by states where more than half the nation's population lived. In cases of taxes on selected business activities that are concentrated in a small number of states, the criterion was modified to include any tax in use in enough states to account for more than half the potential tax base (e.g., severance taxes). This procedure resulted in the inclusion of 15 tax categories: property, general sales and gross receipts, motor fuels sales, tobacco sales, alcoholic beverage sales, amusements, public utility receipts, insurance premiums, individual income, corporate income, estates and inheritances, motor vehicles and

operators' licenses, severance taxes, document and stock transfers, and miscellaneous

The final category represented a residual so that the total yield of the representative tax system would exactly equal the total yield of state and local tax systems. The report was based on total state and local taxes with no effort to disaggregate them. It was also limited to taxes and did not include consideration of other revenue sources.

1971 Report (1967 data): Measuring the Fiscal Capacity and Effort of State and Local Areas (M-58)

The report differed from the 1962 report in two important ways: nontax revenues were included in the measures, and separate measures were calculated for local governments, as distinct from state governments. The study used 23 tax bases: 14 state bases and 9 local bases, as follows.

State Bases	Local Bases
1. General sales	Residential property
2. Motor fuels	Farm property
3. Tobacco	Vacant property
4. Alcoholic beverage	Commercial and industrial property
5. Public utilities	General sales
6. Amusements	Selective sales
7. Other selective sales	Motor vehicles
8. Motor vehicles	Income and earnings
9. Individual income	Miscellaneous
10. Death and gift	
11. Corporate	
12. Severance	
13. Property	
14. Miscellaneous	

In addition to the above tax sources, additional measures were developed for the following nontax revenues: current charges, interest earnings, miscellaneous general revenue, and utility surpluses.

**1982 Report (1979 data):
Tax Capacity of the Fifty States:
Methodology and Estimates (M-134)**

This report analyzed the differences between measures of fiscal capacity based on personal income and the Representative Tax System. One of its main objectives was to maintain the basic structure of the RTS but to narrow the scope of the report so that it could be updated annually or biennially. Thus, the report returned to a measure of taxes based only on combined state and local data, like the original 1962 report. It included the following 20 tax bases: general sales or gross receipts, corporate licenses, motor fuels, residential property, alcoholic beverage, commercial/industrial property, tobacco products, farm property, insurance, public utility property, public utilities, vacant land property, parimutuels, estate and gift, amusements, oil and gas severance, motor vehicle licenses, coal severance, motor vehicle operators licenses, and nonfuel minerals severance.

In addition to detailed 1979 data, the report provided total tax capacity and effort measures by state for 1967, 1975, and 1977.

**1982 Report (1980 data):
mimeographed.**

This update presented the first breakout of alcoholic beverage taxes into three components: distilled spirits, beer, and wine. Total motor vehicle registrations were divided into subcategories of automobiles and trucks. Vacant land was dropped as a component of taxable property, and the base of the estate and gift tax was changed to federal estate and gift tax collections.

**1983 Report (1981 data):
1981 Tax Capacity of the Fifty States (A-93)**

This report contains the first Commission findings and recommendations concerning the RTS. Specifically,

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 understatement of the ability of many states to raise revenues. In addition, the recent evidence suggests that per capita income has deteriorated as a measure of capacity. Therefore,

The Commission recommends that the federal government utilize a fiscal capacity index, such as the representative tax system measure, which more fully reflects the wide diversity of revenue sources which states currently use. The Commission also recommends that the system be further developed so as to improve the accuracy of the underlying data and the consistency of the methodology, and that Congress authorize sufficient funds and designate an appropriate agency to periodically prepare the tax capacity estimates.

The report maintains the approach adopted in M-134 by reporting on tax capacity and effort only and by focusing on state and local combined capacity. In addition to reporting complete 1981 estimates, this report includes slightly revised tax capacity estimates for 1975 and 1977 to provide consistent comparisons between years. The report includes recaps of the total capacity indices for 1981, 1980, 1979, 1977, 1975, and 1967. The following 26 bases were included in the report: general sales or gross receipts, motor fuels, distilled spirits, beer, wine, tobacco, insurance, public utilities, parimutuels, amusements, automobile licenses, truck licenses, motor vehicle operators, corporation licenses, alcohol licenses, hunting and fishing licenses, individual income, corporate income, residential property, commercial/industrial property, farm property, public utility property, estate and gift, oil and gas severance, coal severance, and nonfuel minerals severance.

**1985 Report (1982 data):
Tax Capacity of the Fifty States (M-142)**

In addition to providing 1982 data, this report provided experimental modifications to the RTS methodology that addressed criticisms of the system. These modifications included calculating the measure based on all taxes, all revenues, and all "adjusted" revenues. Examples of items included in these alternative measures are fees, timber severance taxes, and New York's stock transfer tax. The bases used in the core report are identical to those

used in the 1983 report; additional bases were used for the modifications. In addition to detailed 1982 data, the report includes total indices for 1981, 1980, 1979, 1977, 1975, and 1967.

1986 Report (1983 data): Tax Capacity of the States (M-148)

This report uses the same 26 tax bases and includes no other variations or modifications.

1986 Report (1984 data): Measuring State Fiscal Capacity: Alternative Methods and Their Uses, (M-150)

This report compares measures of the Representative Tax System (RTS) with those for Gross State Product (GSP) and Total Taxable Resources (TTR). It describes these three measures, as well as the Representative Revenue System (RRS), per capita personal income (PCI), and Export-Adjusted Income (EAI). It also addresses the different types of measures that might be used for different purposes such as fiscal equalization, comparative fiscal analysis, regional economic analysis, and regional economic policy.

The RTS measure continued to be based on the core 26 taxes. The RRS variation incorporated four additional bases: other taxes, rents and royalties, mineral leasing, and user charges. In addition to complete data for 1984 under the RTS, this report includes summary indices for 1983, 1982, 1981, 1980, 1979, 1977, and 1975.

1988 Report (1986 data): State Fiscal Capacity and Effort (M-165)

This report included detailed 1986 data for the 26 tax bases on which RTS is based, as well as the four additional bases used for RRS. Summary measures of fiscal capacity are presented for these two measures, as well as for PCI, GSP, and TTR. These comparisons of the indices derived from the five measures also are included in the appendix for the years 1985, 1984, 1983, and 1982. RTS indices are reported by state for 1986, 1985, 1984, 1983, 1982, 1981, 1980, 1979, 1977, and 1975.

1990 Report (1988 data): State Fiscal Capacity and Effort (M-170)

The 1990 report differed from its predecessors in two ways. First, it introduced a two-year interval from the previous estimates. Second, it incorporated several technical revisions:

- Lottery revenues were added to the RRS base.

- Changes were made in calculating US telephone revenues to the states.
- Taxable property tax bases were extrapolated from 1981 data.
- Other taxes were introduced as a component of the RTS, rather than the RRS. This raised the number of components of RTS to 27 and reduced the additional components of RRS to three.
- Food and drugs were added to the base for general sales and gross receipts taxes.
- Revenues from sales taxes on specific industries normally imposed as a separate tax, such as a severance tax, in other states were deleted from sales tax revenues and added to the revenues of the other tax.
- Revenue from selective excise taxes on items normally included in a general sales tax were added to general sales taxes and not included in a separate base. The major example of this is a titling tax on the sale of automobiles and watercraft imposed by the District of Columbia and 13 states. The effect of this change is shown in Table A-1.
- Revenues from state taxes classified by Census as corporation licenses but based on the level of economic activity or net worth of the corporation were moved to the corporate income tax. The effect of this change is shown in Table A-2.
- A parimutuel tax base was assigned to states without parimutuels.
- Special assessment revenues were added to the RRS base as user charges.
- Mineral leasing act payments were eliminated from the RRS base.

The report compared 1988 RTS and RRS measures with those for PCI and TTR. In addition to detail on each of the tax bases for 1988, the report included summary historical RTS data for 1986, 1984, 1983, 1982, 1981, 1980, 1979, 1977, and 1975. It also provides historical information on PCI, GSP, TTR, and RTS for selected years between 1980 and 1988.

1993 Report (1991 data): RTS 1991: State Revenue Capacity and Effort (M-187)

This report uses the same 27 tax bases as its predecessor and includes no other variations or modifications to the basic system. In addition to new estimates for 1991, the report includes listings of total RTS data for 1988, 1986, 1984, 1983, 1982, 1981, 1980, 1977, and 1975. It also includes historical measures for PCI, GSP, TTR, and RTS for selected years between 1982 and 1991.

Table A-1
Adjustments to 1991 General Sales and Gross Receipts Revenue
(millions)

State	Census General Sales Tax Revenue	RTS Titling Revenue Adjustments	RTS Other Revenue Adjustments	Net Revenue	Explanation for Adjustments
Alabama	\$1,675.8		\$51.559	\$1,727.4	Lodgings and Rental Tax
Alaska	76.6			76.6	
Arizona	2,443.1		-30.458	2,412.6	Severance Tax Revenue
Arkansas	1,034.4			1,034.4	
California	17,984.2			17,984.2	
Colorado	1,734.1			1,734.1	
Connecticut	2,438.7			2,438.7	
Delaware	0.0		6.024	6.0	Hotel/Motel Accommodations
District of Columbia	451.6	23.555	8.786	483.9	Motor Vehicles and Trailers; Hotel Occupancy
Florida	8,235.3			8,235.3	
Georgia	3,500.2			3,500.2	
Hawaii	1,278.7		79.229	1,358.0	Transient Accommodations
Idaho	404.2		2.084	406.3	Hotel, Motel, and Campgrounds
Illinois	5,420.6	44.133	69.995	5,534.7	Motor Vehicle Use Tax; Hotel, and Special Tourism
Indiana	2,538.3			2,538.3	
Iowa	1,005.5			1,005.5	
Kansas	1,131.5			1,131.5	
Kentucky	1,299.7	212.359		1,512.0	Motor Vehicle Use Tax
Louisiana	2,678.2		28.973	2,707.2	Room Occupancy and Soft Drinks
Maine	497.1			497.1	
Maryland	1,540.9	301.405		1,842.3	Motor Vehicle and Boat Titling
Massachusetts	1,909.4		55.983	1,965.4	Room Occupancy
Michigan	3,190.6			3,190.6	
Minnesota	1,978.7	241.589		2,220.3	Motor Vehicle Excise
Mississippi	1,120.6			1,120.6	
Missouri	2,535.6			2,535.6	
Montana	0.0		6.237	6.2	Accommodations Tax
Nebraska	723.4			723.4	
Nevada	833.3			833.3	
New Hampshire	0.0		89.773	89.8	Meal Excise and Room Occupancy
New Jersey	4,042.8			4,042.8	
New Mexico	1,140.8	50.627		1,191.5	Motor Vehicle Excise
New York	10,938.6		45.728	10,984.3	Hotel/Motel Room Occupancy
North Carolina	2,491.3		29.752	2,521.1	Soft Drinks
North Dakota	251.5			251.5	

Table A-1 (cont.)
Adjustments to 1991 General Sales and Gross Receipts Revenue
(millions)

State	Census General Sales Tax Revenue	RTS Titling Revenue Adjustments	RTS Other Revenue Adjustments	Net Revenue	Explanation for Adjustments
Ohio	\$4,170.5			\$4,170.5	
Oklahoma	1,525.4	111.200	2.966	1,639.6	Motor Vehicle and Boat and Motor Excise; Aircraft Excise and Rental Tax
Oregon	0.0			0.0	
Pennsylvania	4,197.7			4,197.7	
Rhode Island	448.4		1.299	449.7	Hotel Tax
South Carolina	1,437.5	10.693	39.155	1,487.3	Casual Sales of Motor Vehicles; Accommodations Tax and Soft Drinks
South Dakota	337.1	22.283	0.071	359.5	Automobile Registration; Snowmobile Registration
Tennessee	3,101.1			3,101.1	
Texas	10,094.4	1003.534	124.345	11,222.2	Motor Vehicle Sales and Use; Hotel/Motel and Manufactured Housing
Utah	899.5			899.5	
Vermont	125.6	24.753	52.300	202.7	Motor Vehicle Sales and Use; Meals and Rooms
Virginia	2,051.3	229.170	8.111	2,288.5	Auto Excise and Watercraft Sales; Mobile Home, Aircraft Sales
Washington	5,438.7		6.951	5,445.6	Boat Excise
West Virginia	817.4	89.910	9.720	917.0	Auto Titling; Soft Drinks
Wisconsin	2,058.7			2,058.7	
Wyoming	220.5			220.5	
U.S. Total	\$125,448.8	\$2365.211	\$688.583	\$128,502.6	

Table A-2
Adjustments to 1991 Corporate License Tax Revenue
(thousands)

	1991 Census Corporation License Tax Revenue ¹	RTS Revenue Adjustments ²	RTS Corporation License Tax Revenue	Tax Basis for Revenue Adjustments
Alabama	\$108,626	\$106,885	\$1,741	Value of capital stock
Alaska	912	912		
Arizona	3,987	3,987		
Arkansas	7,574	6,680	894	Value of capital stock
California	8,866	8,866		
Colorado	4,000	4,000		
Connecticut	10,122	10,122		
Delaware	203,868	203,868		
District of Columbia	5,585	5,585		
Florida	46,538	46,538		
Georgia	23,500	18,449	5,051	Net worth
Hawaii	1,130	1,130		
Idaho	277	277		
Illinois	84,584	59,499	25,085	Value of capital stock
Indiana	3,852	3,852		
Iowa	28,368	24,989	3,379	Value of capital stock
Kansas	12,658	9,553	3,105	Value of shareholder equity
Kentucky	81,936	81,709	227	Value of capital stock
Louisiana	246,584	244,011	2,573	Net worth
Maine	2,128	2,128		
Maryland	5,043	5,043		
Massachusetts	15,567	15,567		
Michigan	12,445	12,445		
Minnesota	2,872	2,872		
Mississippi	47,305	42,468	4,837	Book value of capital
Missouri	64,312	57,456	6,856	Par value of shares of stock
Montana	783	783		
Nebraska	4,856	3,419	1,437	Value of capital stock
Nevada	6,323	6,323		
New Hampshire	7,424	7,424		
New Jersey	120,507	120,507		
New Mexico	1,356	1,356		
New York	21,034	21,034		
North Carolina	154,700	152,691	2,009	Net worth
North Dakota	416	416		
Ohio	197,327	197,327		
Oklahoma	32,668	31,386	1,282	Value of capital stock
Oregon	4,575	4,575		
Pennsylvania	593,773	585,006	8,767	Value of capital stock
Rhode Island	5,023	3,043	1,980	Value of authorized capital stock
South Carolina	27,661	26,475	1,186	Value of capital stock and surplus
South Dakota	631	631		
Tennessee	207,166	204,480	2,686	Net worth
Texas	617,587	611,230	6,357	Net worth
Utah	0	0		
Vermont	587	587		
Virginia	23,408	23,408		
Washington	8,447	8,447		
West Virginia	5,702	1,701	4,001	Authorized capital stock
Wisconsin	6,397	6,397		
Wyoming	2,170	2,170	0	Corporate property and assets
U.S. Total	\$3,083,160	\$2,273,300	\$809,860	

¹ The U.S. Census includes a variety of taxes and fees in the corporate license tax revenue category. These taxes and fees include fixed annual fees per corporation, one-time fixed incorporation fees, fixed fees per share of stock, and taxes based on a corporation's net worth or value of stock.

² Revenues from state franchise or capital stock taxes assessed on the net worth or value of stock are excluded from the corporate license tax element of RTS and included with corporation net income taxes.

Source: U.S. Department of Commerce, Bureau of the Census, *State Government Tax Collections: 1991*; and KPMG Peat Marwick, Policy Economics Group.

User's Guide For Updating the 1991 RTS and RRS Estimates

In this Appendix, each tax and revenue is defined, the estimation of the corresponding base or proxy is described, and the data sources are listed. All data sources referred to in this Appendix relate to the development of the 1991 estimates. The tax and revenue definitions generally follow 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*, *Government Finances*, and *State Government Finances*. Some unpublished data on the components of various collections were provided by the Census Bureau and state revenue departments.

The state population numbers used in the estimation of 1991 RTS and RRS per capita capacity and revenues and their source are shown in Table B-1.

RTS BASES

1. General Sales and 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.

Certain adjustments to general sales or gross receipts tax revenues reported by Census have been made to make revenues consistent with the RTS tax base. For example, Census reports revenues from motor vehicle "titling" taxes as "other selective sales taxes" for those states that impose separate taxes on purchases of vehicles in lieu of a general sales/use

Table B-1
Resident Population of the States, July 1, 1991
(millions)

State	Residents	State	Residents
Alabama	4.089	Montana	0.808
Alaska	0.570	Nebraska	1.593
Arizona	3.750	Nevada	1.284
Arkansas	2.372	New Hampshire	1.105
California	30.380	New Jersey	7.760
Colorado	3.377	New Mexico	1.548
Connecticut	3.291	New York	18,058
Delaware	0.680	North Carolina	6.737
District of Columbia	0.598	North Dakota	0.635
Florida	13.277	Ohio	10.939
Georgia	6.623	Oklahoma	3.175
Hawaii	1.135	Oregon	2.922
Idaho	1.039	Pennsylvania	11.961
Illinois	11.543	Rhode Island	1.004
Indiana	5.610	South Carolina	3.560
Iowa	2.795	South Dakota	0.703
Kansas	2.495	Tennessee	4.953
Kentucky	3.713	Texas	17.349
Louisiana	4.252	Utah	1.770
Maine	1.235	Vermont	0.567
Maryland	4.860	Virginia	6.286
Massachusetts	5.996	Washington	5.018
Michigan	9.368	West Virginia	1.801
Minnesota	4.432	Wisconsin	4.955
Mississippi	2.592	Wyoming	0.460
Missouri	5.158	U.S. Total	252.177

Source: U.S. Department of Commerce, Bureau of the Census, *Estimates of the Population of the States*.

tax. Titling tax revenues for these states have been added to RTS general sales and gross receipts revenues to make these states comparable to states that tax such transactions under the general sales tax. Certain other revenues that Census categorizes under "other selective sales taxes" (e.g., revenues from hotel/motel occupancy, revenues from the sale of soft drinks) have also been added to the general sales tax revenues of selected states. Arizona's general sales tax receipts attributable to severance taxes (as reported by that state's revenue agency) were deleted from general sales tax receipts and allocated to the appropriate severance taxes.

Tax Base: Retail sales of 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.

Sales of food for home consumption and prescription drugs are included in the base. Because of data limitations, sales of gasoline have not been excluded, although they are usually taxed separately. Some states may 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, business services or construction contractors.

Retail sales tax data for 1991 are available on a current basis. Service industry sales data by state are not currently available, but must be estimated. State-by-state sales of selected service industries for 1991 were estimated by allocating the 1991 national total according to each state's 1987 share of service sales adjusted for the change in personal disposable income between 1987 and 1991.

Sample Calculation:

The Tax Base for state "i" is calculated by:

$$\begin{aligned} \text{Tax Base}_i = & \text{Total Retail Sales}_i \\ & + \text{Hotel/Motel Receipts} \\ & + \text{Personal Services Receipts} \\ & + \text{Amusement Receipts} \end{aligned}$$

Where:

$$\begin{aligned} (\text{Hotel/Motel}_{i,91}) = & (\text{Hotel/Motel}_{i,87}) \\ & * \left(\frac{\text{PDY}_{91}}{\text{PDY}_{87}} \right) * \left[\frac{\text{Hotel/Motel}_{us,91}}{\sum_{i=1}^{51} \text{Hotel/Motel}_{i,91}} \right] \end{aligned}$$

Personal services and amusement receipts calculations are analogous to the hotel/motel calculation.

Sources:

Retail Sales (1991): *Sales and Marketing Management Magazine, 1992 Survey of Buying Power.*

Service Sales (1987): U.S. Department of Commerce, Bureau of the Census, *Census of Service Industries, Geographic Area Series (1987)*, Washington, DC, 1989.

Service Sales (1991): U.S. Department of Commerce, Bureau of the Census, *Current Business Reports, 1991 Service Annual Survey*, Washington, DC, February 1993, unpublished data.

Disposable Income (1991): U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, August 1992.

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 fuel, and other fuels used in motor vehicles, including aircraft fuel. Sales tax revenues from Pennsylvania's oil company franchise tax have also been included in the fuel tax revenues.

Tax Base: Total quantity of motor fuel consumed in gallons, net of use by state and local governments, which is excluded because it is generally not subject to state-local taxation.

Source: U.S. Department of Transportation, Federal Highway Administration, *Highway Statistics 1991, Motor Fuel Use—1991*, Washington, DC, 1992, Table MF-21.

2B. Alcoholic Beverages

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

Tax Base: The overall tax base is calculated from three components of consumption (beer, wine, and distilled spirits), each of which is separately estimated. Data on the consumption of each type of beverage are currently available on a state-by-state basis. The tax burden on each category is estimated by using data supplied by the Distilled Spirits Council of the U.S. (DISCUS) in conjunction with Census data for all alcoholic beverage taxes. In the cases

where Census data for beer, wine, or liquor tax revenues were not available for a state, their levels were estimated by applying their percentage distributions from DISCUS data to Census data on total alcoholic beverage tax revenue.

Sample Calculation:

$$\text{Wine Tax Revenue} = \left(\frac{\text{Wine Revenue}_i}{\text{Total Alcohol Revenue}_i} \right)$$

[from DISCUS] * (Total Revenue_i) [from Census]
— for state_i

Calculations for beer and distilled spirits utilize the same method.

Sources:

Tax Burden by Class of Beverage (1991): Distilled Spirits Council of the United States, *1991 Public Revenues from Alcohol Beverages*, Washington, DC, December 1992.

Beer Consumption (1991): United States Brewers Association, *Brewers Almanac 1992*, Washington, DC, 1992.

Wine Consumption (1991): United States Brewers Association, *Brewers Almanac 1992*.

Distilled Spirits Consumption (1991): United States Brewers Association, *Brewers Almanac 1992*.

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, by state.

Source: Tobacco Institute, *The Tax Burden on Tobacco*, Washington, DC, 1992, Table 10.

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 casualty insurance.

Sources:

Life Insurance and Health Insurance: American Council of Life Insurance, *Life Insurance Fact Book Update 1992*, Washington, DC, 1992.

Health Insurance: National Association of Insurance Commissioners, *NAIC Insurance Department Resource Report 1991*, Kansas City, 1991, NAIC unpublished data.

Property and Casualty Insurance: Insurance Information Institute, *1991 Property/Casualty Insurance Facts*, New York, 1992.

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 the number of access lines and the number of toll calls to the national total. Long distance companies in Alaska were not required to disclose telephone numbers of local and toll calls for 1991. The needed data for Alaska were estimated using 1988 data, grown by the percentage change in population for Alaska times the percentage change in U.S. access lines and toll calls.

Sample Calculation:

$$\text{Tax Base}_i = \text{Toll Revenue}_i + \text{Local Revenue}_i$$

$$\text{Toll Revenue}_i = (\text{Toll Operating Revenue}_{us}) \cdot (\text{Toll Calls}_i / \text{Toll Calls}_{us})$$

$$\text{Local Revenue}_i = (\text{Local Operating Revenue}_i) \cdot (\text{Access Lines}_i / \text{Access Lines}_{us})$$

$$\text{Toll Operating Revenue}_{us} = (\text{percentage of Toll Operating Revenue}_{us})$$

$$\cdot (\text{total Operating Revenue} - \text{Bell \& Independents})$$

$$\text{Local Operating Revenue}_{us} = (\text{percentage of Local Operating Revenue}_{us})$$

$$\cdot (\text{total Operating Revenue} - \text{Bell \& Independents})$$

Sources:

Gas Utility Revenues: American Gas Association, *1992 Gas Facts*, Arlington, Virginia, 1992.

Electric Utility Revenues: Edison Electric Institute, *1991 Statistical Yearbook of the Electric Utility Industry*, Washington, DC, October 1992.

Telephone Revenues and Number of Telephones: United States Telephone Association, *Phone Facts '92*, Washington, DC, 1992.

Number of Local Calls and Toll Calls: Federal Communications Commission, *Statistics of Communications Common Carriers—1991*, Washington, DC, 1992.

2F. Parimutuels

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

Tax Base: Total amount wagered on horse and dog racing and jai alai. The representative tax base was estimated using cross-sectional regression analysis. This analysis was based on wagering data and other economic and demographic data from the states that had parimutuel taxes in 1990. The parimutuel tax base is a function of two regressions estimates—one for parimutuel attendance and a second for dollars wagered per capita. The first regression shown below is used to estimate parimutuel attendance in each state. The data used for the regression are for 1990. The 1991 estimates are based on each state’s 1991 values for each of the independent variables, where available. For 1991, states without parimutuel betting use an average of the states with parimutuel betting for variable “event” and off-track betting (OTB) set to zero.

Attendance Regression:

Dependent variable:

Total attendance at parimutuel events in 1990 (ATTEND)—logged

Independent variables:

- Total population (POP)—logged
- Disposable income per capita (DI_CP)—logged
- Average annual temperature (TEMP)—logged
- Percent of population in metropolitan areas (METRO_NL)
- Number of parimutuel events (EVENT)—logged
- Dummy for off-track betting (DUMOTB)

Equation:

$$\begin{aligned} \text{ATTEND} = & -14.37 + 0.31 \text{ POP} + 0.56 \text{ DI_CAP} \\ & (-1.3) \quad (2.4) \quad (0.6) \\ & + 0.98 \text{ TEMP} + 0.39 \text{ METRO_NL} \\ & (1.3) \quad (0.5) \\ & + 0.80 \text{ EVENT} - 0.08 \text{ DUMOTB} \\ & (6.7) \quad (-0.4) \end{aligned}$$

R-squared = .8608

Note: T-statistics are shown in parenthesis beneath the coefficients.

The total dollars wagered is the product of population and dollars wagered per capita. The wagering regression shown below uses 1990 data, but the tax base is a calculated estimate for 1991, using 1991 values, where available, for the independent variables. The variable for “attendance per capita” is based on the previous attendance regression. Predicted values from the ATTEND regression are used instead of actual values in the WAGERS regression.

Wagering Regression:

Dependent variable:

Total wagering per capita in 1990 (WAGERS_CP)
—logged

Independent variables:

- Disposable income per capita (DI_CP)—logged
- Attendance per capita (ATTE_CP)—logged
- Parimutuel tax rate (TAXRATE)
- Dummy for states with a lottery (DUMLOT)
- Number of parimutuel events (EVENT)
—logged
- Percentage of wagering from off-track betting (OTB)

Equation:

$$\begin{aligned} \text{WAGERS_CP} = & -4.37 + 0.78 \text{ DI_CP} + 0.83 \text{ ATTE_CP} \\ & (-0.5) \quad (0.9) \quad (3.8) \\ & + 0.05 \text{ TAXRATE} - 0.21 \text{ DUMLOT} \\ & (0.8) \quad (-0.7) \\ & + 0.32 \text{ EVENT} + 0.007 \text{ OTB} \\ & (1.8) \quad (1.2) \end{aligned}$$

R-squared = .6011

Sample Calculation:

State without betting (Alabama): use average of variables - taxrate, otb, event.

$$\begin{aligned} \text{WAGERS per CAP} = & -4.37 + 0.78(9.490122) \\ & + 0.83(0.05847) - 0.05(4.9148) \\ & - 0.21(0) + 0.32(6.490724) \\ & + 0.007(31.8) \end{aligned}$$

Sources:

National Association of State Racing Commissioners, *Parimutuel Racing, 1990*, Lexington, KY, 1990.

Disposable Income (1991): *Survey of Current Business*, August 1992.

Normal Daily Mean Temperature (1991): U.S. Department of Commerce, Bureau of the Census, *Statistical Abstract of the United States*, Washington, DC, 1992, Table No. 367.

Metropolitan Population (1990): *Statistical Abstract of the United States 1992*, Table No. 33.

Laventhol & Horwath, Leisure Time Industries Department, U.S. *Gaming Industry, 1991*, Philadelphia, 1991.

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 as part of total amusement tax revenue.

Tax Base: Receipts of establishments that provide amusement and entertainment services. State-by-state 1991 data for amusement receipts are not available on a current basis and were derived by allocating the 1991 national total according to the 1987 state shares, adjusted for the change in disposable personal income between 1987 and 1991. Movie theater receipts and casino revenues are included in the tax base. Normally, gambling receipts for hotel casinos are classified in the general sales tax base. Special adjustments are made for Nevada and New Jersey in order to add casino revenue into the amusement tax base.

Sources:

Amusement Receipts (1987): U.S. Department of Commerce, Bureau of the Census, *Census of Service Industries, Geographic Area Services, 1987*, Washington, DC, 1989.

Amusement Receipts (1991): U.S. Department of Commerce, Bureau of the Census, *Current Business Reports, 1991 Service Annual Survey*, Washington, DC, September 1992.

Nevada Receipts from Casinos (1991): State Gaming Control Board, *Nevada Gaming Abstract*, Carson City, Nevada, December 1991.

New Jersey Receipts from Casinos (1991): Laventhol & Horwath, U.S. *Gaming Industry, 1991*, Philadelphia, 1991.

Disposable Income (1987-1991): U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, August 1992.

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. Motor vehicle license tax revenue reported by the Census Bureau was apportioned between automobiles and trucks according to data on auto and truck registration fee receipts supplied by the Federal Highway Administration. Mileage and weight tax revenue was allocated directly to the appropriate states and included with truck registration fees.

Tax Base: Number of registrations for private and commercial vehicles. The base for this tax was estimated according to two factors: (1) the number of automobiles registered and (2) the number of trucks registered. These factors are weighted (percentage for autos, percentage for trucks) based on the revenue derived from each source.

Sample Calculation:

$$\begin{aligned} \text{Tax Revenue Automobiles}_i = & \\ & (\text{percentage of autos registered}_i) \\ & * (\text{total registration revenue}_i) \\ & [\text{from Highway Statistics}] \end{aligned}$$

$$\begin{aligned} \text{Tax Base Trucks}_i = & [(\text{percentage of trucks registered}_i) * \\ & (\text{total registration rev.}_i)] \\ & + \text{mileage tax revenue}_i \\ & + \text{weight tax revenue}_i \end{aligned}$$

Source: Tax Burden on Automobiles and Trucks, and Automobile and Truck Registrations: U.S. Department of Transportation, Federal Highway Administration, *Highway Statistics 1991, State Motor Vehicle and Motor Carrier Tax Receipts, 1991*, Table MV-2; and *State Motor Vehicle Registrations, 1991*, Table MV-1, Washington, DC, September 1992.

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 1991, Licensed Drivers, by Sex, 1991*, Table DL-1A, Washington, DC, September 1992.

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. Not included are franchise taxes assessed on a corporation's net worth or value of outstanding stock; these revenues are included in RTS corporate income tax revenues. Maryland and District of Columbia data are combined, and data were obtained directly from their respective treasury departments.

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

Source: U.S. Corporate Income Tax Returns by State (1991): U.S. Department of the Treasury, Commissioner and Chief Counsel, *Internal Revenue Service Annual Report, 1991*, Washington, DC, 1991.

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 in 1991. The number does not include licenses for the exclusive sale of beer and wine.

Source: Number of Retail Licenses: Distilled Spirits Council of the United States, *Annual Statistical Review, 1991*, Washington, DC, 1991.

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 by states.

Source: U.S. Department of Interior, Fish and Wildlife Service, *1991 Hunting and Fishing License Statistics*, Washington, DC, 1992.

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 and property taxes. Federal income tax liability is essentially the total amount of federal income taxes paid by each state's residents after credits. The tax savings from deductibility are added back to the tax liabilities (by state) to remove any bias due to a state's choice as to its mix and level of taxes. 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 the income taxes collected from non-residents and for the 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 earnings by place of work. The residency adjustment is performed after the original tax liability has been adjusted for deductibility of state taxes.

Sample Calculation:

$$\text{Tax Base}_i = \text{tax liability}_i \\ * [(\text{salary and wages-residency adjusted}_i) \\ / \text{salary and wages}_i]$$

Note: There is no residency adjustment to District of Columbia, Maryland, and Virginia.

Sources:

Income Tax: U.S. Department of the Treasury, Internal Revenue Service, *Statistics of Income Bulletin, 1991 Income Tax Returns, Preliminary Data*, Washington, DC, 1993.

Residency Adjustment: *Survey of Current Business*, August 1992.

Deductibility Adjustment: 1991 savings for deductibility are estimated by KPMG Peat Marwick, Policy Economics Group, individual tax model. This model is based on the IRS 1989 SOI Public Use File.

5. Corporation Net Income and Net Worth Taxes

Definition: Taxes on corporations and unincorporated businesses measured by net income. Revenues from franchise taxes assessed on a corporation's net worth or value of outstanding stock are included for those states that levy such franchise taxes.

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 (1991) 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. Data for corporate property and sales by state are not available, however, 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 1987, a proxy for sales by destination was derived according to the following procedure:

Let:

Tab1(i,c) = The percentage of the dollar value of industry i's output that is commodity c. The distribution of commodity outputs is based on the "Make of Commodities" table (Table 1) in the US input-output tables.

Tab2(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 a 36th industry. The distribution of commodities to industries is based on the "Use of Commodities" table (Table 2) in the US input-output tables.

Then:

$$A(i,j) = \sum_{i=1}^{35} \sum_{c=1}^{35} Tab1(i,c) * Tab2(c,j)$$

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:

Pay(j,s) = the percentage of industry j's payroll located in state s. Where industry j is personal consumption expenditures, the cell value represents that state's share of total national retail sales.

Then:

$$Sales(i,s) = \sum_{j=1}^{36} Pay(j,s) * A(i,j)$$

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

Thus, Sales(i,s) 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 these apportionments are summed over all industries to derive each state's total corporate income tax base.

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

Then:

$$\pi(s,i) = \left[\frac{1}{3} Sales(i,s) + \frac{2}{3} Pay(i,s) \right] * Prof(i)$$

= The profit of industry i (= Prof(i)) apportioned to state s.

and:

$$\pi(s) = \sum_{i=1}^{35} \pi(s,i)$$

= The total corporate income for all industries allocated to state s.

Sources:

Corporate Profits by Industry (1991): *Survey of Current Business*, July 1993.

Payroll (1991): *Survey of Current Business*, August 1992.

Input-Output Tables (1987): *Survey of Current Business*, April 1992, 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 allocations of total property taxes among the various classes of property are approximations based on the calculated tax values from the 1988 RTS, 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.

Tax Base: Estimated residential property values for single family and multifamily residences. The residential property tax base was estimated by inflating the base in the 1988 RTS, according to the change in home purchase prices between 1991 and 1988, plus the value of new residential construction between 1988 and 1990. Data on the value of new construction, by state, is based on the value of construction permits issued in that state. The value of newly constructed housing permits was adjusted by state to reflect the value of the associated land.

Sample Calculation:

$$\begin{aligned} \text{Tax Base}_i &= 1988 \text{ Market Value}_i \\ &\quad * \left(\frac{1991 \text{ purchase price}_i}{1988 \text{ purchase price}_i} \right) \\ &\quad + \sum_{T=88}^{90} \text{New Construction}_{i,T} \\ \text{New Constuction}_{i,T} &= \left(\frac{\text{Permit}_{i,T}}{\frac{\text{MarketValue}_{i,T} - \text{LandValue}_{i,T}}{\text{MarketValue}_{i,T}}} \right) \end{aligned}$$

Sources:

Single Family Home Purchase Prices (1991): Federal Home Loan Bank Board, *Mortgage Interest Rate Survey, Characteristics of Conventional Fully Amortized First Mortgage Loans Closed on Single Family Homes*, unpublished data, Washington, DC, 1992.

Value of New Residential Construction Contracts (1988-1990): U.S. Department of Commerce, Bureau of the Census, *Statistical Abstract of the United States*, unpublished data (1990), Table No. 1268 (1989), Table No. 1205 (1988), *Construction Contracts Value, by State*.

Value of Site Relative to Total Home Value: U.S. Department of Housing and Urban Development, Federal Housing Administration, *FHA Homes: 1991 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, 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 1989 gross assessed value of business property to the total of 1991 property tax collections.

Tax Base: Estimated net book value of assets, including depreciable assets, depletable assets, and land of corporations. Property value for partnerships and other unincorporated businesses, farms, and public utilities is not included. Railroad property is included.

The national 1991 net book values for 35 SIC industry groupings were estimated by applying to the 1989 values the change between 1989 and 1991 in net book values of property assets. Because data are not available for transportation, finance, service, construction, or oil and gas extraction industries, their book values were inflated by the changes in their respective total payrolls between 1989 and 1991. The estimated corporate property values for each industry were allocated to the states according to each state's share of each industry's payroll. For example, if California has 18% of the payroll in the electrical equipment manufacturing industry, then it would be allocated 18% of total electrical equipment manufacturing assets. The sum of all allocated industry property values was used as an estimate of each state's commercial-industrial property tax base.

Sources:

Book Value of Assets (1989): U.S. Department of Treasury, Internal Revenue Service, *Corporation Source Book of Statistics of Income*, Washington, DC, 1991.

Book Value of Assets, Selected Industries (1989-1991): U.S. Department of Commerce, Cen-

sus Bureau, *Quarterly Financial Report for Manufacturing, Mining and Trade Corporations*, Washington, DC, 4th quarter, 1989, and 4th quarter, 1991.

Payroll by Industry by State (1991): *Survey of Current Business*, August 1992.

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: *Statistical Abstract of the United States*, 1992, Table No. 1088.

Farm Property Taxes: U.S. Department of Agriculture, Economic Research Service, Washington, DC, unpublished data, 1993.

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, *1992 Gas Facts*, Arlington, VA, 1992.

Electric Company Net Assets and Electrical Generating Capacity: Edison Electric Institute, *1991 Statistical Yearbook of the Electric Utility Industry*, Washington, DC, 1991.

Bell System Net Assets: American Telephone and Telegraph Company, *1991 Annual Report*, New York, NY, 1992.

Independent Telephone Company Net Assets and Number of Telephones: United States Telephone Association, *Phone Facts '91*, Washington, DC, July 1991.

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 collections. Because the federal estate laws are applied uniformly over the states, collections from a given state should reflect the size of its base. This treatment of the tax can also be justified on the ground that many states limit their estate taxes to the amount of credit permitted by the federal government for the state estate taxes.

Source: U.S. Department of the Treasury, *Internal Revenue Service Annual Report, 1991*, Washington, DC 1991.

8. Severance Taxes

Definition: Taxes imposed distinctively on the removal of natural products, such as oil, gas, and other minerals. The Alaskan special tax on pipeline property and the state's unique oil and gas corporate income tax are included here, as well as New Mexico's property tax on oil and gas production equipment. In addition, the portion of Arizona's general sales and gross receipts revenue collected from the extraction of natural products has been apportioned to the oil and gas, coal, and nonfuel minerals severance taxes, as appropriate. Taxes imposed on resources other than minerals, such as water, timber, or fish, are excluded.

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

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

Sources:

Value of Mineral Production, Except Fuels: U.S. Department of the Interior, Bureau of Mines, *1991 Survey Methods and Statistical Summary of Nonfuel Minerals*, Washington, DC, 1991.

U.S. Department of Energy, Energy Information Administration, Washington, DC:

Oil Production: *Petroleum Supply Annual*, 1991, Washington, DC, June 1992.

Oil Wellhead Prices by State: *Petroleum Marketing Annual*.

Value of Gas Production: *Natural Gas Annual*, Vol. 1, 1991.

Coal Production and Prices: *Coal Production 1991*.

Value of Uranium Production: *Uranium Industry Annual, 1991*.

9. All Other Taxes

Definition: A variety of minor taxes remaining after all other RTS taxes are subtracted from total Census tax revenue dollars.

Tax Base: Total personal income, 1991.

Source: *Survey of Current Business*, August 1992.

ADDITIONAL BASES FOR THE RRS

10. User Charges and Special Assessments

Definition: The Census categories of "current charges" and "special assessments." Current charges comprise 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. Current charges are distinguished from license taxes, which relate to the granting of privileges and regulatory activities. Special assessments are compulsory contributions collected from owners of property benefited by special public improvements to defray the cost of such improvements and apportioned according to the assumed benefits to the property affected by the improvements.

Base: Total personal income, 1991.

Source: *Survey of Current Business*, August 1992.

11. Rents and Royalties

Definition: Amounts received from the temporary possession of state buildings, land, or other property, or for granting the privilege of sale or development of a state resource or product. Because actual revenues are used as the base, 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: 1991*, Washington, DC, 1992.

12. Lottery Revenues

Definition: Net income from state-administered lotteries, including amounts used for administration but excluding prizes paid out.

Base: Gross revenue from the sale of lottery tickets. The representative base for each state was estimated using a regression. The regression uses cross-sectional data based on gross lottery sales and other key economic and demographic variables for the 33 states with lotteries in 1991. The regression was run in log form. For each state's estimate, the predicted values were used as the tax base. For those states without lotteries, average values for percentage of prizes and expenditures per household for ticket agent commissions and lottery operations were used to estimate the lottery base. Thus, the resulting base represents an estimate of what a state would raise in revenue if it adopted a lottery.

Dependent Variable:

Gross lottery sales per household (GROSS_HH) — logged.

Independent Variables:

- Disposable income per household (DI_HH)—logged
- Percent of population in metropolitan areas (METRO_NL)
- Percent of population with at least one year of college (COLL_NL)
- Percent of gross revenue used for prizes (PRIZE_NL)
- Expenditures per household for ticket agent commissions and lottery operations (EXP_HH)—logged

Equation:

$$\begin{aligned} \text{GROSS_HH} = & -20.3 + 2.1 \text{ DI_HH} + 0.2 \text{ METRO_NL} \\ & (-5.1) \quad (5.3) \quad (0.9) \\ & - 3.5 \text{ COLL_NL} + 1.2 \text{ PRIZE_NL} + 1.1 \text{ EXP_HH} \\ & (-3.3) \quad (1.6) \quad (13.4) \\ \text{R-squared} = & .9317 \end{aligned}$$

Sample Calculation:

For state without a lottery (Alabama):

$$\begin{aligned} \text{GROSS_HH} = & -20.3 + 2.1*(10.5) + 0.2*(0.7) \\ & - 3.5*(0.1) + 1.2(0.5) + 1.1(3.7) \end{aligned}$$

Note: average value for gross revenue in prizes PRIZE_NL (for states with lotteries) is used for states without lotteries. For states without lotteries, expenditure per household on lotteries is based on the average for the region.

Source: Laventhol & Horwath, Leisure Time Industries Department, *U.S. Gaming Industry*, 1991 edition, Philadelphia, PA.

Historical Data

Tables C-1 and C-2 contain historical data on the RTS fiscal capacity and fiscal effort indexes for each state for selected years between 1975 and 1991. Data for earlier years are excluded because they have never been adjusted for methodological changes made since they were first reported. Tables C-3 through C-13 provide additional detail on the RTS capacity and effort indexes for 1975, 1977, 1979, 1980, 1981, 1982, 1983, 1984, 1985, 1986, and 1988.

These tables show the summary information for the Representative Tax System. Table C-14 provides historical information on state indexes of fiscal capacity using 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) for selected years between 1982 and 1991.

Table C-1
RTS Tax Capacity Indexes, Selected Years, 1975-1991
 (100 = U.S. Average)

	1975	1977	1979	1980	1981	1982	1983	1984	1985	1986	1988	1991
Alabama	77	77	76	76	75	74	75	73	75	74	76	81
Alaska	155	158	217	260	324	312	272	250	259	177	159	178
Arizona	92	89	91	89	89	96	97	99	99	99	99	94
Arkansas	78	78	77	79	82	79	78	75	74	73	74	78
California	110	114	116	117	115	116	119	119	120	118	116	115
Colorado	106	107	110	113	113	121	122	121	118	117	107	109
Connecticut	110	112	109	112	110	117	124	124	127	135	143	130
Delaware	125	120	110	111	111	115	118	123	123	121	124	125
District of Columbia	118	123	110	111	111	115	117	120	123	122	123	123
Florida	102	101	100	100	101	104	103	105	103	105	104	103
Georgia	86	84	81	82	81	84	87	89	90	94	94	91
Hawaii	109	107	103	107	105	117	114	118	117	113	114	146
Idaho	89	88	91	88	87	86	83	78	78	77	76	82
Illinois	112	112	112	108	104	99	98	97	96	96	99	102
Indiana	98	100	98	92	91	89	86	87	87	87	87	90
Iowa	106	105	108	105	102	96	91	87	84	84	83	93
Kansas	109	105	109	109	109	106	102	100	99	96	91	93
Kentucky	85	83	85	83	82	82	79	77	78	76	81	83
Louisiana	97	100	104	109	117	113	107	102	97	90	83	89
Maine	84	82	80	80	79	84	90	88	89	95	98	95
Maryland	101	101	99	99	98	100	99	105	105	108	109	106
Massachusetts	98	95	93	96	96	101	107	111	113	124	129	117
Michigan	101	103	104	97	96	93	90	93	94	96	95	94
Minnesota	97	100	105	102	100	99	97	101	101	102	104	101
Mississippi	70	70	70	69	72	71	68	70	69	65	65	68
Missouri	96	96	97	94	92	91	89	89	91	93	90	91
Montana	103	103	113	112	114	110	105	95	90	88	85	91
Nebraska	106	101	100	97	97	97	101	93	94	91	90	95
Nevada	145	148	154	154	148	151	147	146	146	147	135	128
New Hampshire	103	102	96	97	96	100	108	110	112	119	126	110
New Jersey	109	106	102	105	105	106	112	114	117	121	124	119
New Mexico	97	98	103	107	114	115	108	103	99	91	83	87
New York	98	94	89	90	89	92	95	98	101	107	109	103
North Carolina	85	83	82	80	80	82	87	87	86	88	91	93
North Dakota	101	99	109	108	124	115	111	106	102	94	86	91
Ohio	104	104	101	97	94	92	89	90	91	91	91	93
Oklahoma	98	101	108	117	127	126	115	113	105	98	89	87
Oregon	100	104	106	103	99	99	96	94	95	93	91	100
Pennsylvania	98	99	93	93	90	89	88	88	89	90	94	96
Rhode Island	88	87	84	84	80	81	86	86	88	92	99	89
South Carolina	77	77	76	75	75	74	76	77	77	79	79	83
South Dakota	95	91	95	90	86	87	87	83	82	78	78	86
Tennessee	84	83	81	79	79	77	80	81	83	84	84	82
Texas	111	112	117	124	132	130	124	117	111	104	96	97
Utah	86	88	87	86	87	86	82	81	81	80	78	82
Vermont	94	93	85	85	84	89	94	95	97	99	105	105
Virginia	94	91	93	95	94	94	96	96	98	101	104	103
Washington	98	100	103	103	99	102	101	99	101	98	98	108
West Virginia	89	90	92	94	90	92	87	79	77	76	78	77
Wisconsin	98	100	100	95	91	87	87	89	89	86	90	90
Wyoming	154	154	173	196	216	201	182	181	169	151	123	134

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

Table C-2
RTS Tax Effort Indexes, Selected Years, 1975-1991
 (100 = U.S. Average)

	1975	1977	1979	1980	1981	1982	1983	1984	1985	1986	1988	1991
Alabama	79	79	86	85	91	87	87	90	87	86	84	81
Alaska	77	130	129	166	185	180	166	141	128	168	127	119
Arizona	108	110	115	117	106	92	91	95	97	99	96	103
Arkansas	78	78	81	86	79	81	83	87	91	91	84	82
California	119	117	95	102	100	99	92	93	94	95	94	95
Colorado	90	95	96	90	84	81	79	82	85	83	89	86
Connecticut	99	103	102	100	103	99	96	99	99	94	90	99
Delaware	84	80	96	89	87	84	82	77	80	81	84	80
District of Columbia	94	118	132	131	146	145	146	139	138	143	154	157
Florida	74	73	78	74	73	72	75	74	76	77	82	86
Georgia	89	89	96	96	97	96	93	89	90	89	89	95
Hawaii	119	115	128	125	126	105	108	99	99	105	112	95
Idaho	90	89	91	88	87	85	87	91	90	90	93	94
Illinois	99	96	99	103	105	107	107	110	106	106	102	100
Indiana	92	83	84	84	89	88	89	95	96	94	93	93
Iowa	93	90	93	96	98	105	109	112	112	113	113	100
Kansas	85	89	87	88	87	88	92	95	96	96	104	100
Kentucky	84	84	87	89	88	89	91	89	87	89	88	100
Louisiana	87	79	82	78	77	81	81	81	93	91	90	89
Maine	104	100	110	111	113	107	100	105	104	99	105	102
Maryland	106	105	109	109	107	106	107	100	101	99	108	103
Massachusetts	129	133	144	135	134	119	112	105	106	103	94	101
Michigan	106	109	113	116	116	120	128	129	120	118	112	107
Minnesota	118	112	115	111	109	111	124	124	119	108	112	112
Mississippi	96	94	97	97	95	92	95	95	93	97	94	92
Missouri	84	80	82	84	81	82	87	85	84	82	86	85
Montana	92	94	88	92	92	97	94	101	107	103	102	78
Nebraska	85	98	98	102	95	94	94	99	93	96	98	99
Nevada	70	62	65	60	62	63	64	65	64	65	69	73
New Hampshire	75	73	78	75	74	75	69	69	65	62	66	84
New Jersey	103	113	118	112	112	113	109	109	105	103	101	112
New Mexico	85	77	85	83	89	83	79	85	86	88	99	96
New York	160	168	171	167	171	170	163	158	156	152	152	156
North Carolina	86	87	91	97	95	94	88	89	93	92	93	87
North Dakota	93	88	78	79	74	83	81	93	92	89	91	92
Ohio	80	78	86	87	89	94	103	105	103	103	97	96
Oklahoma	73	72	74	72	73	78	80	76	84	85	89	93
Oregon	96	92	93	93	101	95	104	103	101	98	99	97
Pennsylvania	93	94	105	104	105	106	105	105	102	101	97	95
Rhode Island	112	114	121	123	130	133	126	123	118	111	104	115
South Carolina	85	86	91	96	95	96	96	95	95	94	96	90
South Dakota	87	87	84	88	93	91	85	87	87	95	95	83
Tennessee	79	82	87	84	87	86	82	81	82	84	83	82
Texas	68	68	64	65	65	66	67	69	76	79	88	87
Utah	89	91	99	101	97	97	98	106	109	107	106	94
Vermont	108	104	110	104	105	103	95	94	93	91	100	97
Virginia	87	88	88	88	90	90	89	88	87	85	91	91
Washington	101	94	96	94	92	93	104	103	95	103	102	99
West Virginia	85	80	82	82	83	86	88	100	103	98	88	102
Wisconsin	115	114	118	116	120	128	137	133	128	134	119	118
Wyoming	70	82	83	74	73	105	113	105	108	117	94	81

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

Table C-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
District of Columbia	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 C-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
District of Columbia	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 thousands of dollars.

Source: ACIR staff estimates.

Table C-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
District of Columbia	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	100.0	\$194,621,665	\$194,621,667	\$866.65	100.0

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

Source: ACIR staff estimates.

Table C-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
District of Columbia	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 C-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
District of Columbia	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 C-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
District of Columbia	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 C-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
District of Columbia	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 C-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
District of Columbia	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 millions of dollars.

Source: ACIR staff estimates.

Table C-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
District of Columbia	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 C-12
1986—All RTS Taxes

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

Source: Price Waterhouse estimates.

Table C-13
1988—All RTS Taxes

State	Capacity Per Capita	Per Capita Capacity Index	Capacity	Revenue	Revenue Per Capita	Per Capita Effort Index
Alabama	\$1,352.68	76	\$5,550.1	\$4,682.7	\$1,141.29	84
Alaska	2,823.47	159	1,482.3	1,888.9	3,597.82	127
Arizona	1,758.85	99	6,126.1	5,898.0	1,693.38	96
Arkansas	1,319.11	74	3,160.6	2,664.6	1,112.10	84
California	2,062.36	116	58,412.3	55,169.0	1,947.85	94
Colorado	1,897.67	107	6,262.3	5,564.2	1,686.12	89
Connecticut	2,526.71	143	8,166.3	7,373.8	2,281.48	90
Delaware	2,199.25	124	1,451.5	1,223.3	1,853.54	84
District of Columbia	2,187.52	123	1,340.9	2,060.3	3,361.07	154
Florida	1,845.39	104	22,768.4	18,773.4	1,521.59	82
Georgia	1,669.49	94	10,582.9	9,455.9	1,491.70	89
Hawaii	2,016.75	114	2,210.4	2,479.9	2,262.71	112
Idaho	1,352.11	76	1,356.2	1,263.7	1,259.92	93
Illinois	1,747.85	99	20,297.8	20,692.5	1,781.84	102
Indiana	1,548.56	87	8,608.4	8,006.0	1,440.19	93
Iowa	1,474.51	83	4,172.9	4,695.5	1,659.19	113
Kansas	1,618.48	91	4,039.7	4,182.3	1,675.60	104
Kentucky	1,441.09	81	5,369.5	4,737.0	1,271.34	88
Louisiana	1,476.37	83	6,506.4	5,856.9	1,329.00	90
Maine	1,744.03	98	2,103.3	2,207.2	1,830.20	105
Maryland	1,935.65	109	8,954.3	9,673.0	2,091.01	108
Massachusetts	2,295.20	129	13,518.7	12,721.8	2,159.89	94
Michigan	1,679.55	95	15,519.1	17,407.4	1,883.92	112
Minnesota	1,850.83	104	7,973.4	8,943.2	2,075.96	112
Mississippi	1,151.23	65	3,016.2	2,849.9	1,087.73	94
Missouri	1,589.72	90	8,171.1	7,051.1	1,371.80	86
Montana	1,506.37	85	1,212.6	1,238.3	1,538.27	102
Nebraska	1,586.52	90	2,543.2	2,495.1	1,556.49	98
Nevada	2,388.98	135	2,518.0	1,744.8	1,655.37	69
New Hampshire	2,227.51	126	2,416.8	1,597.1	1,471.99	66
New Jersey	2,197.66	124	16,961.5	17,116.4	2,217.73	101
New Mexico	,476.66	83	2,229.8	2,218.4	1,469.15	99
New York	1,932.82	109	34,614.8	52,545.7	2,934.04	152
North Carolina	1,605.14	91	10,415.7	9,699.2	1,494.72	93
North Dakota	1,532.42	86	1,022.1	926.6	1,389.22	91
Ohio	1,610.05	91	17,493.2	17,026.5	1,567.10	97
Oklahoma	1,585.19	89	5,126.5	4,548.1	1,406.34	89
Oregon	1,615.54	91	4,471.8	4,433.4	1,601.66	99
Pennsylvania	1,672.98	94	20,072.4	19,531.4	1,627.88	97
Rhode Island	1,760.88	99	1,748.6	1,824.5	1,837.34	104
South Carolina	1,401.92	79	4,857.6	4,640.7	1,339.30	96
South Dakota	1,389.32	78	992.0	941.9	1,319.24	95
Tennessee	1,493.32	84	7,314.3	6,080.0	1,241.32	83
Texas	1,700.25	96	28,622.1	25,185.7	1,496.12	88
Utah	1,382.06	78	2,337.1	2,466.8	1,458.78	106
Vermont	1,859.40	105	1,037.5	1,037.9	1,859.97	100
Virginia	1,850.02	104	11,124.2	10,146.4	1,687.41	91
Washington	1,740.83	98	8,098.3	8,285.9	1,781.14	102
West Virginia	1,383.87	78	2,596.1	2,273.2	1,211.75	88
Wisconsin	1,589.44	90	7,680.2	9,169.9	1,897.75	119
Wyoming	2,182.70	123	1,047.7	980.0	2,041.70	94
US Total	\$1,772.60	100	\$435,675.4	\$435,675.4	\$1,772.60	100

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

Source: Price Waterhouse estimates.

Table C-14
 State Fiscal Capacity Indexes, by Region, 1982-1991
 (100 = U.S. Average)

States by Region	PCI					GSP*					TTR					RTS					RRS				
	82	84	86	88	91	82	84	86	88	89	82	84	86	88	91	82	84	86	88	91	82	84	86	88	91
New England																									
Connecticut	126	130	134	140	136	113	120	127	134	132	119	125	131	134	134	117	124	135	143	130	NA	126	137	142	130
Maine	83	85	87	92	91	79	82	85	93	92	81	83	86	88	92	84	88	95	98	95	NA	86	91	97	94
Massachusetts	111	117	121	126	120	100	107	114	121	117	106	112	117	121	119	101	111	124	129	117	NA	110	121	131	119
New Hampshire	101	105	109	118	114	91	97	104	111	106	96	101	106	109	111	100	110	119	126	110	NA	111	123	123	111
Rhode Island	97	99	100	102	101	83	86	90	91	90	90	92	95	96	96	81	86	92	99	89	NA	91	100	100	91
Vermont	88	88	91	93	94	84	87	92	98	97	86	87	91	92	97	89	95	99	105	105	NA	92	97	102	102
Mideast																									
Delaware	103	103	103	107	109	105	106	106	110	110	104	104	104	106	110	115	123	121	124	125	NA	127	124	120	120
District of Columbia	128	130	132	130	126	255	257	266	302	312	192	193	198	202	224	115	120	122	123	123	NA	121	122	126	124
Maryland	111	113	115	118	116	92	95	99	102	101	102	104	107	108	108	100	105	108	109	106	NA	105	107	111	108
New Jersey	120	124	127	133	134	107	112	117	127	126	114	118	122	125	131	106	114	121	124	119	NA	118	125	126	122
New York	111	114	117	117	118	109	112	117	119	118	110	113	117	118	119	92	98	107	109	103	NA	100	108	110	105
Pennsylvania	100	97	97	98	101	89	88	89	91	91	94	92	93	94	97	89	88	90	94	96	NA	89	91	95	97
Great Lakes																									
Illinois	108	107	106	107	109	104	104	104	105	105	106	105	105	106	109	99	97	96	99	102	NA	98	97	100	103
Indiana	90	90	90	91	90	87	88	89	90	90	89	89	89	90	91	89	87	87	87	90	NA	87	86	88	89
Michigan	97	99	101	100	98	89	93	96	95	94	93	96	99	99	96	93	93	96	95	94	NA	93	96	96	95
Ohio	95	96	95	94	93	93	94	94	94	93	94	95	95	95	94	92	90	91	91	93	NA	91	92	92	93
Wisconsin	96	96	95	94	94	94	93	92	92	93	95	95	94	94	93	87	89	86	90	90	NA	89	86	90	90
Plains																									
Iowa	94	91	91	89	91	97	91	88	85	89	95	91	90	90	91	96	87	84	83	93	NA	87	84	84	92
Kansas	103	100	100	96	96	103	101	99	95	93	103	100	100	98	96	106	100	96	91	93	NA	99	95	91	92
Minnesota	101	102	102	101	100	101	103	103	103	103	101	103	103	102	102	99	101	102	104	101	NA	100	101	103	99
Missouri	94	94	94	94	94	93	95	95	94	93	93	95	95	95	94	91	89	93	90	91	NA	90	92	89	90
Nebraska	96	94	94	90	93	100	96	95	90	93	98	95	95	93	94	97	93	91	90	95	NA	93	91	89	94
North Dakota	91	88	85	78	82	114	100	91	76	82	103	94	88	86	84	115	106	94	86	91	NA	106	93	85	90
South Dakota	83	81	81	77	84	84	82	80	72	75	83	81	80	79	81	87	83	78	78	86	NA	83	77	78	85
Southeast																									
Alabama	77	77	77	78	81	76	78	78	79	79	77	78	78	78	81	74	73	74	76	81	NA	78	75	77	82
Arkansas	75	76	76	74	77	76	78	77	74	74	76	77	76	76	77	79	75	73	74	78	NA	74	73	74	78
Florida	99	99	100	101	99	84	86	88	87	86	91	93	94	93	92	104	105	105	104	103	NA	102	102	103	103
Georgia	86	90	92	93	91	88	94	97	98	97	87	92	94	94	94	84	89	94	94	91	NA	88	92	93	91
Kentucky	80	79	77	78	82	86	85	82	84	85	83	82	79	81	84	82	77	76	81	83	NA	77	76	80	82
Louisiana	89	83	76	75	79	129	113	95	88	87	109	98	86	87	85	113	102	90	83	89	NA	107	95	84	89
Mississippi	70	68	66	67	70	74	73	70	70	70	72	70	68	69	71	71	70	65	65	68	NA	69	65	65	69
North Carolina	81	84	85	87	88	86	91	92	95	95	83	87	88	89	91	82	87	88	91	93	NA	85	87	89	92
South Carolina	76	78	77	78	81	74	77	76	79	82	75	77	77	77	82	74	77	79	79	83	NA	76	77	78	83
Tennessee	80	81	82	84	86	83	85	88	90	90	82	83	84	85	89	77	81	84	84	82	NA	79	82	84	84
Virginia	101	103	105	107	105	96	99	103	107	107	98	101	104	104	106	94	96	101	104	103	NA	96	100	104	103
West Virginia	78	74	72	71	75	81	75	72	72	72	80	74	72	73	75	92	79	76	78	77	NA	77	75	76	76

Table C-14 (cont.)

State Fiscal Capacity Indexes, by Region, 1982-1991
(100 = U.S. Average)

States by Region	PCI					GSP*					TTR					RTS					RRS				
	82	84	86	88	91	82	84	86	88	89	82	84	86	88	91	82	84	86	88	91	82	84	86	88	91
Southwest																									
Arizona	89	91	92	91	87	87	91	92	91	88	88	91	92	90	86	96	99	99	99	94	NA	96	96	97	92
New Mexico	83	80	78	76	77	109	101	92	82	80	96	91	85	84	78	115	103	91	83	87	NA	121	100	88	90
Oklahoma	99	89	84	81	81	113	96	87	78	78	106	93	85	85	81	126	113	98	89	87	NA	108	95	87	85
Texas	102	97	92	88	90	124	115	105	97	96	113	106	98	97	93	130	117	104	96	97	NA	114	100	95	96
Rocky Mountain																									
Colorado	110	107	104	100	101	110	107	104	96	96	110	107	104	102	99	121	121	117	107	109	NA	119	115	106	107
Idaho	81	79	77	77	80	80	79	75	75	77	80	79	76	77	79	86	78	77	76	82	NA	77	76	76	82
Montana	88	83	81	78	82	102	91	85	77	78	95	87	83	83	81	110	95	88	85	91	NA	96	88	84	89
Utah	78	77	75	74	77	86	85	83	79	79	82	81	79	79	77	86	81	80	78	82	NA	81	79	76	80
Wyoming	107	93	87	83	89	191	155	132	114	112	149	124	110	113	103	201	181	151	123	134	NA	202	160	118	128
Far West																									
California	115	115	115	114	109	112	113	114	115	115	114	114	115	112	111	116	119	118	116	115	NA	118	118	115	113
Nevada	109	105	105	106	104	118	114	116	118	121	113	110	111	107	105	151	146	147	135	128	NA	136	136	129	123
Oregon	92	92	91	90	92	87	88	88	88	89	90	90	90	89	90	99	94	93	91	100	NA	92	92	91	97
Washington	105	102	103	100	102	99	99	100	96	97	102	101	101	99	98	102	99	98	98	108	NA	98	97	98	106
Alaska	152	138	122	116	110	329	263	211	171	178	241	200	166	167	139	313	250	177	159	178	NA	357	285	255	240
Hawaii	102	100	102	102	111	107	103	105	107	111	105	102	103	102	111	117	118	113	114	146	NA	113	109	111	137

*1989 is the most recent year for which Gross State Product data are available.

Source: KMPG Peat Marwick, Policy Economics Group.

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