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A COMMISSION REPORT

1981 Tax Capacity of the Fifty States \$



ADVISORY COMMISSION ON
INTERGOVERNMENTAL RELATIONS
WASHINGTON, DC 20575
SEPTEMBER 1983

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Preface

Over the years, the Advisory Commission on Intergovernmental Relations has been interested in developing a yardstick for measuring the capacity of individual states to raise revenues that would be more sophisticated and more accurate than the per capita personal income measure most frequently used.

In 1962 the Commission published its first study on the subject in an information report, followed by a 1972 report extending the Representative Tax System to include certain classes of local government. The third Commission report on the subject, *Tax Capacity of the Fifty States: Methodology and Estimates* (M-134) was issued in March 1982; it contained estimates for 1979. The 1982 report, M-134, analyzed the differences between the personal income measure, the Representative Tax System (RTS) method, and other methods for measuring fiscal capacity. That report remains the basic document that explains the RTS method and its value. In June 1982, 1980 estimates were released in mimeograph form.

At its March 25, 1982, meeting the Advisory Commission on Intergovernmental Relations reviewed the staff's work on the Representative Tax System and adopted a Commission recommendation that both endorsed the concept of a multifactor technique for measuring fiscal capacity, and called for further developing the system.

The text of that recommendation is as follows:

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 econom-

ic 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 revenue. In addition, the recent evidence suggests that per capita income has deteriorated as a measure of capacity. Therefore,

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

This report, *1981 Tax Capacity of the Fifty States*, presents the 1981 estimates of tax capacity and tax efforts among the states. The 1981 estimates provide the most current data available for analysts, policymakers, and the public to use in comparing the relative tax policies and abilities of the individual states.

Robert B. Hawkins, Jr.
Chairman

Acknowledgments

This report results primarily from the efforts of Albert Davis and Robert Lucke. Mr. Lucke prepared the previous two year's estimates and publications, and the estimates for this year's edition. The ACIR is grateful to Mr. Lucke, who is now with the Congressional Budget Office, for his generous contribution. Mr. Davis, senior analyst, who has helped guide the continuing Representative Tax System project since 1981, prepared this year's publication. Arlene Preston and Ruthamae Phillips provided able secretarial assistance.

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

S. Kenneth Howard
Executive Director

John Shannon
Assistant Director
Taxation and Finance

Table of Contents

Introduction	1
The RTS Defined	3
The RTS Impetus	7
Trends in Tax Capacity	7
State Tax Effort	14
Criticisms of the RTS	15
The RTS Method Step-by-Step	15
Appendix A—State Charts and Tax Tables	
Introduction	17
Appendix B—Tax Tables	
Introduction	71
Appendix C—Tax Base Definitions, Tax Bases and Sources for the 1981 Tax Capacity Estimates	103
Appendix D—Summary Tax Tables for Past Years	113
Tables	
Table 1—Tax Capacity Indices for 1981 and Selected Prior Years	2
Table 2—Information Underlying the Representative Tax Rates of State and Local Governments for 1981	4
Table 3—Extremes of Over or Under-Estimation of State-Local Tax Capacity by the Conventional Per Capita Income Measure (1981)	6
Table 4—1981 Representative Tax System Estimates of Tax Capacity Compared to the Income Per Capita Measures	8
Table 5—Recent Change in Tax Capacity Measured by the RTS	10
Table 6—RTS Tax Effort Indices for 1981 and Selected Prior Years, 1977–81, Fiscal Blood Pressure, and Exhibit of 1981 Personal Income Based Indices of Tax Effort	12
State-by-State Tables	17
Tax-by-Tax Tables	71
Summary Tax Tables for Past Years	113

1981 Tax Capacity Of The Fifty States

INTRODUCTION

Over the last 20 years, a series of ACIR information reports have emphasized both the inadequacies of the per capita income approach and the need for building a better yardstick for measuring tax capacity. In fact, our earliest report on this subject dates back to 1962; it first presented an alternative yardstick—the Representative Tax System (RTS).¹

Early pioneering staff effort made a strong impression in Canada. The 1962 report played a part in the Canadian Parliament's decision to begin distributing federal equalization aid to the provinces using the Representative Tax System method to estimate provincial tax wealth.

In March 1982, the Advisory Commission on Intergovernmental Relations found that using a single yardstick, resident per capita income, to measure fiscal capacity seriously misrepresents the actual ability of many governments to raise revenue. In short, this misrepresentation results in a systematic overstatement or understatement of the ability of many states to raise revenue.

This statistical report presents preliminary estimates for 1981 of the tax capacity of the 50 states using the Representative Tax System (RTS) methodology established in the earlier ACIR report, *Tax Capacity of the Fifty States, Methodology and Estimates*. In addition to the 1981 estimates, slightly revised tax capacity estimates for 1975 and 1977 have also been included to provide consistent comparisons between years.

Table 1 shows the 1981 tax capacity indices and recaps the indices for 1980, 1979, 1977, 1975, and 1967. An index

TABLE 1

TAX CAPACITY INDICES FOR 1981 AND PRIOR SELECTED YEARS

State	1967	1975	1977	1979	1980	1981
New England						
Connecticut	117	110	112	109	112	110
Maine	81	84	82	80	80	79
Massachusetts	98	98	95	93	96	96
New Hampshire	110	102	102	96	97	95
Rhode Island	91	88	87	84	84	80
Vermont	88	94	93	85	84	84
Mideast						
Delaware	123	124	120	110	111	111
Washington, DC	121	118	123	110	111	111
Maryland	101	101	101	99	99	98
New Jersey	107	109	106	102	105	105
New York	108	98	94	89	90	89
Pennsylvania	91	98	99	93	93	90
Great Lakes						
Illinois	114	112	112	112	108	104
Indiana	99	98	100	98	92	91
Michigan	104	101	103	104	97	96
Ohio	100	104	104	101	97	94
Wisconsin	94	98	99	100	95	91
Plains						
Iowa	104	106	105	108	105	102
Kansas	105	109	105	109	109	109
Minnesota	95	97	100	105	102	100
Missouri	97	96	96	97	94	92
Nebraska	110	106	101	100	97	97
North Dakota	92	101	99	109	108	123
South Dakota	91	94	91	95	90	86

¹ Population weighted
SOURCE: ACIR Staff estimates

number of 100 denotes the U.S. per capita average capacity; 120, for example, would mean 20% above average, and 80, 20% below average. *Appendices A and B* present detailed state-by-state and tax-by-tax data on tax capacity, the levels of tax revenues, and tax efforts for 1981. *Appen-*

dix A devotes a page to data and graphs for each state. Readers interested in comparing a particular state to all others could skip ahead to *Appendix A*. *Appendix B* devotes a table to each of the taxes making up the RTS. *Appendix C* provides tax and tax base definitions and cites

TABLE 1 (cont.)

TAX CAPACITY INDICES FOR 1981 AND PRIOR SELECTED YEARS

State	1967	1975	1977	1979	1980	1981
Southeast						
Alabama	70	77	77	76	76	74
Arkansas	77	78	78	77	79	82
Florida	104	102	101	100	100	101
Georgia	80	86	84	81	82	81
Kentucky	80	85	83	85	83	82
Louisiana	94	97	99	104	109	117
Mississippi	64	70	70	70	69	72
North Carolina	78	85	83	82	80	80
South Carolina	64	77	77	76	75	75
Tennessee	78	84	83	81	79	79
Virginia	86	93	91	93	95	94
West Virginia	75	89	90	92	94	90
Southwest						
Arizona	95	92	89	91	89	89
New Mexico	94	97	98	103	107	114
Oklahoma	102	98	101	108	117	127
Texas	98	111	112	117	124	132
Rocky Mountain						
Colorado	104	106	107	110	113	113
Idaho	91	89	88	91	87	87
Montana	105	103	103	113	112	114
Utah	87	86	88	87	86	86
Wyoming	141	154	154	173	196	216
Far West						
California	124	110	114	116	117	115
Nevada	171	145	148	154	154	148
Oregon	106	100	104	106	103	99
Washington	112	98	100	103	103	99
Alaska	99	155	158	217	260	324
Hawaii	99	109	107	103	107	105
U.S. Average						
Standard Deviation ¹	100	100	100	100	100	100
	14.6	10.4	11.4	13.7	15.7	18.5

data sources. *Appendix D* presents revised summary tax and tax capacity tables for years prior to 1981.

THE RTS DEFINED

The Representative Tax System is a sophisticated yard-

stick for measuring the relative tax capacity of each of the 50 state-local systems. It answers this question: How would each of the 50 states rank on a tax productivity scale if every state applied identical tax rates to *each* of the 26 commonly used tax bases?

TABLE 2

INFORMATION UNDERLYING THE REPRESENTATIVE TAX RATES OF STATE AND LOCAL GOVERNMENTS FOR 1981

	State-Local Tax Collections		Tax Base		Representative Tax Rate
	(Billions of Dollars)	% of Total	Amounts in Millions	Description	
1. General Sales or Gross Receipts	\$55.5	23.5%	\$864,206.5	Retail sales & receipts of selected service industries	6.4%
2. Selected Sales	28.0	11.9	—	—	—
a. Motor Fuel	9.9	4.2	112,371.0	Fuel consumption in gallons	\$.09/gallon
b. Distilled Spirits	1.7%	0.7	449.5	Consumption of distilled spirits in gallons	\$3.88/gallon
c. Beer	0.9	0.4	182.3	Consumption of beer in barrels	\$4.84/barrel
d. Wine	0.2	0.1	496.5	Consumption of wine in gallons	\$.39/gallon
e. Tobacco	4.0	1.7	29,979.0	Cigarette consumption in packages	\$.13/package
f. Insurance	3.3	1.4	\$203,600.0	Insurance premiums for life, health, property & liability insurance	1.64%
g. Public Utilities	6.9	2.9	\$238,343.7	Revenues from electric, gas, and telephone companies	2.88%
h. Parimutuels	0.8	0.3	\$12,474.1	Parimutuel turnover from horse and dog racing	5.19%
i. Amusements	0.4	0.1	\$31,704.0	Receipts of amusement and entertainment business	1.10%
3. License Taxes	8.4	3.6	—	—	—
a. Automobiles	3.4	1.4	123.5	Private automobile registrations	\$27.59/registration
b. Trucks	2.3	1.0	34.5	Private truck registrations	\$65.93/registration
c. Motor Vehicle Operators	0.4	0.2	147.1	Motor vehicle operators' licenses	\$2.92/license
d. Corporations	1.6	0.7	2.94	Number of corporations	\$548.49/corporation
e. Alcoholic Beverage	0.2	0.1	0.282	Licenses for the sale of distilled spirits	\$758.74/license
f. Hunting & Fishing	0.4	0.2	65.8	Number of hunting & fish. licenses	\$7.05/license

4. Individual Income	45.4	19.2	\$284,097.9	Federal income tax liability	15.96%
5. Corporate Income	14.4	6.1	\$195,038.0	Corporate income	7.36%
6. Property	74.8	31.7	—	—	—
a. Residential	40.9	17.3	\$3,351,681.0	Market value of residential property	1.22%
b. Commercial-Industrial	24.1	10.2	\$1,708,192.0	Net book value of inventories, property, industrial plant & equipment of corporations	1.41%
c. Farm	4.5	1.9	\$828,618.0	Market value of farm resale state	0.55%
d. Public Utilities	5.3	2.3	\$426,879.0	Net book value of fixed assets for electric, gas, & telephone companies	1.25%
7. Estate & Gift	2.2	0.9	\$7,731.4	Federal estate & gift tax receipts	29.00%
8. Severance	7.4	3.1	—	—	—
a. Oil & Gas	6.7	2.8	\$119,091.7	Value of oil & gas production	5.60%
b. Coal	0.5	0.2	\$21,053.4	Value of coal production	2.37%
c. Non-fuel Minerals	0.2	0.1	\$26,344.3	Value of non-fuel mineral production	0.88%
U.S. TOTAL	\$236.1	100.0			

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

SOURCE: ACIR Staff compilation

The Representative Tax System method defines "tax capacity" as the amount of revenue that each state would raise if it applied a nationally uniform set of tax rates. The rates used for the calculation are "representative" in the sense that they are the national average tax rates for each base. Because the same tax rates are used for every state, estimated tax yields vary only because of differences in the underlying bases. Thus, the resulting differences in tax yields reflect the differences in overall tax base, even though the revenue sources state and local governments actually choose are diverse. The differing tax yields reflect varying tax bases according to their intensity of use by the states, avoiding the error of introducing arbitrary weights by simply adding together billions of dollars in property values, millions of dollars in income, and so forth.

The RTS method defines a state's "tax capacity index"

as its per capita tax capacity divided by the average for all states, with the index for the average set at 100. The tax capacity indices are the measures formulated for comparing the relative taxing abilities of state and local governments among the states.

All bases that are commonly subject to state and local taxation are used in the RTS calculation of tax capacity. *Table 2* provides a breakdown of the 26 bases included as well as the amount of national revenue each generates and the national average tax rate for each base. *Appendix C* provides a detailed description of each base and the data sources used in developing the RTS for 1981. In 1981, the 26 bases accounted for about 97% of all state and local taxes. The remaining 3% of taxes were excluded from the calculation because they are atypical or are levied on bases for which there are not adequate data. These excluded taxes include such levies as professional licenses, docu-

TABLE 3

EXTREMES OF OVER AND UNDER-ESTIMATION OF STATE-LOCAL TAX CAPACITY BY THE CONVENTIONAL PER CAPITA INCOME MEASURE (1981)¹

State	RTS Tax Capacity Index	Per Capita Income Index	Using Per Capita Income, Tax Capacity is:	
			Under-estimated	Over-estimated
Alaska	324	131	193	
Wyoming	216	111	105	
Nevada	148	110	38	
New Mexico	114	81	33	
Texas	132	102	30	
Oklahoma	127	98	29	
North Dakota	123	97	26	
Louisiana	117	91	26	
Montana	114	90	24	
West Virginia	90	80	10	
New York	89	109		20
District of Columbia	111	129		18
Rhode Island	80	97		17
Connecticut	110	122		12
Maryland	98	109		11
New Jersey	105	116		11
Massachusetts	96	106		10
U.S. Average	100	100		

¹ States with deviation of 10 or more percentage points.
SOURCE: ACIR Staff estimates

ment and stock transfer taxes, and special hotel-motel taxes.

The set of representative tax rates shown in *Table 2* are applied in every state regardless of whether a given state actually levies a particular tax. If this computation were not made, tax capacity would be understated in states that choose not to employ a full spectrum of taxes. For example, Connecticut does not have an income tax, but income is included in Connecticut's tax capacity; similarly, Oregon does not have a retail sales tax, but retail sales are included as one base in its capacity computation. Because the same set of rates is used for all states, an individual state's decision to stress or levy one type of tax or another does *not* affect the measurement of its tax base relative to other states.

THE RTS IMPETUS

The Representative Tax System yardstick was created because the present measure used by the Congress—state per capita income—has serious deficiencies. These shortcomings can be summarized as follows: the per capita income measure significantly understates the tax wealth of energy-rich as well as tourist-rich states and overstates tax wealth of several frostbelt states confronted with diminished economic bases such as retail sales and property values. *Table 3* highlights these discrepancies between personal income and the RTS measures.

Table 4 compares the per capita RTS capacity and income levels and indices for all states.

Presentation of Representative Tax System estimates continues for three reasons:

- a) national interest in the disparities between rich and poor states;
- b) the interest states have in comparing their tax status with that of other states;
- c) and the role that measurement of state fiscal well-being—conventionally measured by per capita income—plays in allocating federal grants.

TRENDS IN TAX CAPACITY

The 1981, 1980, 1979, 1977, 1975, and 1967 indices of per capita tax capacity are shown in *Table 1*. Since 1967 there has been a general shift in tax capacity from the northeastern to the western states, especially those states that are large energy producers. The largest gains over the period have been experienced by Alaska, Wyoming, Texas and Oklahoma. Since 1975, California's capacity has also shown growth. Most of the New England and

Mideast states have lower relative capacities in 1981 than they had in 1967. Between 1979 and 1981, however, most of these states held firm or showed slight gains. This possibly indicates that the relative economic slide of these states has stopped.

In recent years, the poorer southern states have not been able to draw closer to the national average. The 1981 estimates also indicate that the Great Lakes states, especially Michigan, Indiana and Ohio, have significantly dropped in relative tax capacity since 1979. It is well known that the economic recession during this period hurt these states. The RTS data show how severely.

On the other hand, the 1979 to 1981 increases in both the value of energy production and the applicable tax rates raised the capacities of energy-producing states. Between 1979 and 1981 the representative rate levied on the value of oil and gas production climbed from 4.9% to 6.7%. Alaska (+107), Wyoming (+43), Oklahoma (+19), Texas (+15), North Dakota (+14), Louisiana (+13), and New Mexico (+11) all experienced large two-year gains in capacity indices.

Although oil prices have since peaked and drilling related economic activity in these states has been curtailed, neither the value of production nor the tax rates headed down abruptly in 1982. An ACIR simulation of hypothetical 1981 tax capacities using 1982 rather than 1981 oil and gas prices showed no more than a two-point capacity index drop for any energy state except Alaska, which fell from 324 to 306.

The 1981 capacity indices suggest that fiscal capacity disparities among the states have grown in recent years. The population-weighted standard deviation of the capacity indices is a summary indicator of fiscal disparities because it measures the dispersion of the states around the national average. Although the standard deviation is sensitive to outlying extremes, the weighting of state indices by population prevents the small population, energy-wealthy states from having too extreme an influence. In 1981, the standard deviation became 18.5, an increase of 35% over the standard deviation of 13.7 for 1979. The growth of the standard deviation from 10.4 for 1975 to 18.5 for 1981 suggests that during those six years disparities between the have and have-not states widened by 78%.

The large increase in energy tax revenues since 1975 has apparently interrupted the trend toward equalization of tax capacities fostered by national economic integration. Furthermore, the 1979-81 recession has contributed to growing disparities. However, 1982 energy price news suggests that energy driven disparities may no longer be on the rise.

Although the ACIR has not undertaken empirical research into the relative degrees of volatility of the Repre-

TABLE 4

**1981 REPRESENTATIVE TAX SYSTEM ESTIMATES OF TAX CAPACITY
COMPARED TO THE PER CAPITA INCOME MEASURE**

State	RTS Tax Capacity Per Capita	RTS Tax Capacity Index		Income Per Capita	Income Based Tax Capacity Index ¹
New England					
Connecticut	\$1,131	109.9	:	\$12,816	122.2
Maine	\$815	79.2	:	\$8,535	81.4
Massachusetts	\$988	96.0	:	\$11,128	106.1
New Hampshire	\$982	95.5	:	\$9,994	95.3
Rhode Island	\$827	80.4	:	\$10,153	96.8
Vermont	\$864	84.0	:	\$8,723	83.1
Mideast					
Delaware	\$1,143	111.1	:	\$11,095	105.8
Washington, DC	\$1,142	111.0	:	\$13,539	129.1
Maryland	\$1,009	98.0	:	\$11,477	109.4
New Jersey	\$1,077	104.7	:	\$12,127	115.6
New York	\$916	89.0	:	\$11,466	109.3
Pennsylvania	\$931	90.4	:	\$10,370	98.8
Great Lakes					
Illinois	\$1,070	103.9	:	\$11,576	110.3
Indiana	\$932	90.6	:	\$9,720	92.7
Michigan	\$990	96.2	:	\$10,790	102.9
Ohio	\$971	94.4	:	\$10,313	98.3
Wisconsin	\$935	90.9	:	\$10,035	95.7
Plains					
Iowa	\$1,053	102.3	:	\$10,474	99.8
Kansas	\$1,125	109.3	:	\$10,813	103.1
Minnesota	\$1,030	100.1	:	\$10,768	102.6
Missouri	\$947	92.1	:	\$9,651	92.0
Nebraska	\$996	96.8	:	\$10,366	98.8
North Dakota	\$1,271	123.5	:	\$10,213	97.4
South Dakota	\$888	86.3	:	\$8,833	84.2

¹ Index formed by dividing each state's income per capita by the U.S. Average and multiplying the result times 100.
SOURCE: ACIR Staff estimates and 1981 personal income per capita from Bureau of Economic Analysis, Department of Commerce, *Survey of Current Business*, August, 1982, page 57 (midyear population used).

sentative Tax System method and the personal income approach, the figures shown in *Table 1* for the period from 1967 to 1981 illustrate the responsiveness of the RTS to secular and cyclical changes. Because the RTS includes both corporate and sales tax bases, in addition to the

personal income tax base, business cycle fluctuations are reflected more promptly than when personal income figures alone are used. The most recent RTS figures for states in the Great Lakes region show the impact of that area's recent industrial slump.

TABLE 4 (cont.)

**1981 REPRESENTATIVE TAX SYSTEM ESTIMATES OF TAX CAPACITY
COMPARED TO THE PER CAPITA INCOME MEASURE**

State	RTS Tax Capacity Per Capita	RTS Tax Capacity Index	Income Per Capita	Income Based Tax Capacity Index ¹
Southeast				
Alabama	\$766	74.5	\$8,219	78.3
Arkansas	\$839	81.6	\$8,044	76.7
Florida	\$1,040	101.1	\$10,165	96.9
Georgia	\$838	81.4	\$8,934	85.2
Kentucky	\$843	82.0	\$8,420	80.3
Louisiana	\$1,200	116.6	\$9,518	90.7
Mississippi	\$737	71.6	\$7,408	70.6
North Carolina	\$818	79.5	\$8,649	82.4
South Carolina	\$774	75.2	\$8,039	76.6
Tennessee	\$812	79.0	\$8,447	80.5
Virginia	\$969	94.1	\$10,349	98.6
West Virginia	\$926	90.0	\$8,377	79.8
Southwest				
Arizona	\$913	88.7	\$9,754	93.0
New Mexico	\$1,170	113.6	\$8,529	81.3
Oklahoma	\$1,310	127.3	\$10,247	97.7
Texas	\$1,359	132.1	\$10,729	102.3
Rocky Mountain				
Colorado	\$1,160	112.8	\$11,215	106.9
Idaho	\$891	86.6	\$8,937	85.2
Montana	\$1,168	113.5	\$9,410	89.7
Utah	\$890	86.5	\$8,313	79.2
Wyoming	\$2,227	216.4	\$11,665	111.2
Far West				
California	\$1,186	115.2	\$11,923	113.6
Nevada	\$1,523	148.0	\$11,576	110.3
Oregon	\$1,019	99.0	\$10,008	95.4
Washington	\$1,020	99.1	\$11,277	107.5
Alaska	\$3,333	323.8	\$13,763	131.2
Hawaii	\$1,076	104.6	\$11,036	105.2
U.S. Average	\$1,029	100.0	\$10,491	100.0

Table 5 zeros in on 1979, 1980, and 1981 increases in tax capacity. The table shows how much of an increase in tax revenues each state would have obtained if it had used representative (i.e., national average) rates in each year of the period. First, it should be noted that the 21.3% two-

year increase in state and local tax revenues compares to an inflation measure of 19.6%.² Thus, the tax revenues of states as a group and, by definition, the yield of the Representative Tax System, kept slightly ahead of inflation. In some cases the representative tax rates rose, for

TABLE 5

RECENT CHANGE IN TAX CAPACITY MEASURED BY THE RTS

State	1979 (Dollars in thousands)	1980	1981	Percent Change 1979-1981
New England				
Connecticut	\$2,914,284	\$3,297,188	\$3,547,437	21.7%
Maine	\$781,295	\$856,451	\$924,350	18.3%
Massachusetts	\$4,653,452	\$5,248,268	\$5,707,408	22.6%
New Hampshire	\$761,178	\$845,046	\$919,823	20.8%
Rhode Island	\$695,951	\$755,072	\$788,572	13.3%
Vermont	\$374,505	\$411,164	\$446,218	19.1%
Mideast				
Delaware	\$568,335	\$631,239	\$683,739	20.3%
Washington, DC	\$624,550	\$672,793	\$721,108	15.5%
Maryland	\$3,618,552	\$3,977,646	\$4,302,930	18.9%
New Jersey	\$6,532,180	\$7,365,925	\$7,980,165	22.2%
New York	\$13,614,030	\$15,057,550	\$16,130,750	18.5%
Pennsylvania	\$9,576,256	\$10,451,290	\$11,053,590	15.4%
Great Lakes				
Illinois	\$11,067,710	\$11,687,950	\$12,265,490	10.8%
Indiana	\$4,647,289	\$4,814,798	\$5,098,620	9.7%
Michigan	\$8,342,109	\$8,537,076	\$9,116,811	9.3%
Ohio	\$9,425,331	\$9,940,257	\$10,478,120	11.2%
Wisconsin	\$4,023,208	\$4,238,961	\$4,438,392	10.3%
Plains				
Iowa	\$2,734,451	\$2,913,978	\$3,054,275	11.7%
Kansas	\$2,224,209	\$2,445,803	\$2,681,082	20.5%
Minnesota	\$3,685,855	\$3,961,646	\$4,220,423	14.5%
Missouri	\$4,118,941	\$4,376,434	\$4,682,535	13.7%
Nebraska	\$1,350,124	\$1,445,462	\$1,572,120	16.4%
North Dakota	\$613,490	\$672,138	\$836,394	36.3%
South Dakota	\$566,344	\$592,945	\$609,842	7.7%

SOURCE: ACIR Staff estimates

TABLE 5 (cont.)

RECENT CHANGE IN TAX CAPACITY MEASURED BY THE RTS

State	1979 (Dollars in thousands)	1980	1981	Percent Change 1979-1981
Southeast				
Alabama	\$2,551,780	\$2,799,780	\$3,003,307	17.7%
Arkansas	\$1,522,184	\$1,717,155	\$1,928,064	26.7%
Florida	\$8,200,157	\$9,355,327	\$10,596,960	29.2%
Georgia	\$3,800,688	\$4,262,375	\$4,672,010	22.9%
Kentucky	\$2,681,237	\$2,888,891	\$3,090,679	15.3%
Louisiana	\$3,711,826	\$4,368,436	\$5,171,597	39.3%
Mississippi	\$1,522,548	\$1,662,290	\$1,866,537	22.6%
North Carolina	\$4,109,391	\$4,441,553	\$4,874,160	18.6%
South Carolina	\$2,027,258	\$2,232,948	\$2,451,857	20.9%
Tennessee	\$3,177,571	\$3,448,535	\$3,748,859	18.0%
Virginia	\$4,276,688	\$4,818,051	\$5,262,084	23.0%
West Virginia	\$1,551,655	\$1,736,662	\$1,808,250	16.5%
Southwest				
Arizona	\$2,078,492	\$2,291,663	\$2,552,170	22.8%
New Mexico	\$1,145,494	\$1,324,114	\$1,553,764	35.6%
Oklahoma	\$2,782,445	\$3,360,458	\$4,064,042	46.1%
Texas	\$14,045,380	\$16,723,510	\$20,081,000	43.0%
Rocky Mountain				
Colorado	\$2,719,478	\$3,094,400	\$3,442,285	26.6%
Idaho	\$738,084	\$786,111	\$854,666	15.8%
Montana	\$774,856	\$841,538	\$926,971	19.6%
Utah	\$1,064,785	\$1,195,045	\$1,351,578	26.9%
Wyoming	\$678,309	\$880,512	\$1,095,948	61.6%
Far West				
California	\$23,352,990	\$26,331,790	\$28,699,930	22.9%
Nevada	\$1,017,838	\$1,173,647	\$1,287,640	26.5%
Oregon	\$2,377,471	\$2,582,257	\$2,702,486	13.7%
Washington	\$3,595,515	\$4,041,326	\$4,304,161	19.7%
Alaska	\$757,431	\$990,293	\$1,373,339	81.3%
Hawaii	\$846,320	\$978,257	\$1,056,069	24.8%
U.S. Totals	\$194,621,665	\$215,524,055	\$236,080,697	21.3%

TABLE 6

**RTS TAX EFFORT INDICES FOR 1981 AND SELECTED PRIOR YEARS, 1977-81,
FISCAL BLOOD PRESSURE, AND EXHIBIT OF 1981 PERSONAL INCOME BASED
INDICES OF TAX EFFORT**

State	1967	1975	1977	1979	1980	1981	Fiscal Blood Pressure 1977-1981	:	Exhibit: 1981 Income Based Index of Tax Effort ¹
New England									
Connecticut	93	99	103	102	100	103	103/100	:	92
Maine	105	104	100	110	111	113	113/112	:	110
Massachusetts	121	129	133	144	135	134	134/101	:	121
New Hampshire	81	75	73	78	75	74	74/101	:	74
Rhode Island	105	112	114	121	123	130	130/114	:	108
Vermont	119	108	104	110	104	105	105/101	:	106
Mideast									
Delaware	90	84	80	96	89	87	87/108	:	91
Washington, DC	90	94	118	132	131	145	145/123	:	125
Maryland	103	106	105	109	109	107	107/101	:	96
New Jersey	97	103	113	118	112	112	112/ 99	:	101
New York	138	160	168	171	167	171	171/101	:	139
Pennsylvania	99	93	94	105	104	105	105/111	:	96
Great Lakes									
Illinois	84	99	96	99	102	105	105/108	:	99
Indiana	95	92	83	84	84	88	88/106	:	86
Michigan	100	106	109	113	116	116	116/106	:	109
Ohio	82	80	78	86	87	89	89/112	:	85
Wisconsin	124	115	113	118	116	120	120/105	:	114
Plains									
Iowa	104	93	90	93	96	98	98/108	:	101
Kansas	96	85	89	87	88	87	87/ 98	:	92
Minnesota	119	117	112	115	111	109	109/ 97	:	106
Missouri	86	84	80	82	84	81	81/101	:	81
Nebraska	78	85	98	98	102	95	95/ 96	:	93
North Dakota	97	92	88	78	79	74	74/ 84	:	94
South Dakota	107	87	87	84	88	93	93/107	:	95

¹ Personal income based index of tax effort is formulated by first dividing each state's state and local taxes by state personal income, and then indexing each result to the average for all states (i.e., national total of state-local taxes divided by national personal income). 100 becomes the index for the U.S. average.

SOURCE: ACIR Staff estimates and computations

TABLE 6 (cont.)

**RTS TAX EFFORT INDICES FOR 1981 AND SELECTED PRIOR YEARS, 1977-81,
FISCAL BLOOD PRESSURE, AND EXHIBIT OF 1981 PERSONAL INCOME BASED
INDICES OF TAX EFFORT**

State	1967	1975	1977	1979	1980	1981	Fiscal Blood Pressure 1977-1981	:	Exhibit: 1981 Income Based Index of Tax Effort ¹
Southeast									
Alabama	89	79	79	86	85	91	91/114	:	86
Arkansas	83	78	78	81	86	79	79/101	:	84
Florida	84	74	73	78	74	73	73/100	:	76
Georgia	92	89	89	96	96	97	97/109	:	93
Kentucky	85	84	84	87	89	88	88/105	:	90
Louisiana	90	87	79	82	78	77	77/ 97	:	99
Mississippi	98	96	94	97	96	95	95/101	:	96
North Carolina	94	86	87	91	97	95	95/108	:	92
South Carolina	97	85	86	91	95	95	95/110	:	93
Tennessee	87	79	82	87	84	87	87/105	:	85
Virginia	90	87	88	88	88	90	90/102	:	85
West Virginia	96	85	80	82	82	83	83/103	:	94
Southwest									
Arizona	109	108	110	115	117	106	106/ 95	:	101
New Mexico	92	85	77	85	83	89	89/115	:	125
Oklahoma	80	73	72	74	72	73	73/100	:	95
Texas	75	68	68	64	65	65	65/ 94	:	83
Rocky Mountain									
Colorado	106	90	95	96	90	84	84/ 88	:	88
Idaho	105	90	89	90	88	87	87/ 97	:	88
Montana	93	92	94	88	92	92	92/ 98	:	117
Utah	111	89	91	99	101	97	97/106	:	106
Wyoming	79	70	82	83	74	73	73/ 88	:	141
Far West									
California	108	119	117	95	102	100	100/ 86	:	102
Nevada	71	70	62	65	60	62	62/ 99	:	83
Oregon	101	96	92	93	93	101	101/109	:	105
Washington	106	101	94	96	94	92	92/ 98	:	85
Alaska	104	76	130	129	166	184	184/141	:	455
Hawaii	135	119	115	128	124	126	126/109	:	125
U.S. Average	100	100	100	100	100	100	100/100	:	100

example, those on sales, motor fuel, corporate income, and energy production; but the representative individual income tax rate fell.

The differences among states in the growth of yields from the RTS are striking. For 24 states, increases fell below the inflation rate. Ten fell five percentage points or more behind inflation; this group included all of the five Great Lakes states and a majority of the seven Plains states. The need to balance budgets put governments in these states under great pressure to raise tax rates significantly or cut spending. In contrast, 13 states kept five percentage points or more ahead of inflation. Most were energy or tourism centers.

STATE TAX EFFORT

The tax capacity and tax effort measures are complementary in that the former is a relative measure of a state's tax base and the latter indicates the overall tax burden placed on its aggregate tax base. Together, the two indices provide a summary measurement of the general fiscal position of any given state. However, the indices have differences. The tax capacity measure is not concerned with state-local tax policy choices such as whether a state imposes a low or high tax burden compared to other states. The capacity measure pertains only to the level of economic resources in any state, resources that by common practice may be said to be potentially taxable whether or not the particular state actually taxes those resources and regardless of the intensity with which a state uses its taxable resources.

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

Table 6 presents the 1967, 1975, 1977, 1979, 1980, and 1981 indices of relative state tax effort. The table also compares the 1981 tax effort derived from the RTS capacity measure to that obtained using personal income.

In 1981, Alaska (184), New York (171), Washington, DC (145), and Massachusetts (134) had the highest state tax efforts. Alaska's tax effort is largely attributable to its exceptionally high severance tax collections and does not indicate that its residents are generally subject to heavy tax

burdens. Indeed, had the severance tax been excluded from Alaska's measure of capacity and effort, its non-severance effort would have registered only 62% of the national average. The distorting effect of severance taxes on tax effort is most dramatic when the per capita income measure is used, as shown by the 455 tax effort reading for Alaska in the last column of *Table 6*.

The states with the lowest tax efforts are those in the west and the south. In general, these states have efforts under 100, in contrast to those in the east and midwest which are above the national average. Southern states raise little money with low effort, but many western states raise average or above average revenues with low effort. For all the years shown, Nevada and Texas had the lowest tax efforts in the nation.

The *Fiscal Blood Pressure* index reported in the next to last column of *Table 6* provides a two-dimensional measure of recent state tax effort. The first number indicates a state's tax effort for 1981; the second number reflects how its effort has changed since 1977. For example, Arizona's blood pressure of 106/95 indicates that the state has overall tax rates 6% above the national average and that its rates have fallen (relative to other states) by 5% since 1977. The change in a state's tax effort over time results from change in either its tax revenues or its tax capacity. Thus, states such as those in the northeast might have rising tax efforts, even if their revenues have remained in step with the national average, simply because their capacities have declined in the meantime.

Since 1977, the states with the fastest rising tax efforts have been Alaska (+41%), Washington, DC (+23%), and New Mexico (+15%). Again, Alaska's fast rising effort reflects its growing energy taxes, and on a smaller scale, the same is true for New Mexico. The states with the largest reductions in tax efforts over the period are North Dakota (-16%), California (-14%), Colorado (-12%), and Wyoming (-12%). California is, of course, the home of the Proposition 13 property tax limit.

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

CRITICISMS OF THE RTS

The Representative Tax System has been unjustly criticized as biased in favor of big spending or high taxing states. If the charge were true that the RTS underrates the tax capacity of such states, using RTS measures in national grant formulas could misdirect funds to high taxing states. Notwithstanding these dogged assertions, the Representative Tax System approach does not discriminate in favor of the heavy taxing states and against light taxing states. The charge of big spending bias is belied by the fact that many lower taxing states, not just higher taxing states, have lower RTS tax capacity indices than personal income indices. *Table 4* shows, for example, that Alabama, Indiana, Pennsylvania, Tennessee, Virginia, and Washington, all relatively low tax states, fall into this category.

Although a doubling, for example, of representative rates would cause an increase in dollar tax capacity estimates like those in *Table 5*, it would not change the tax capacity indices. These indices measure relative tax capacities not dollar levels of tax capacity. When grant formulas are to account for relative tax capacities, the relevant RTS measures are the tax capacity indices rather than the dollar capacity estimates.

Charges of big spending bias result in part from the politics of federal aid formulas. If the appropriate RTS capacity measures were substituted for the personal income measures now used in General Revenue Sharing, for example, and no other changes were made, it is true that a few high tax level states would benefit greatly. The alleged bias of the RTS deserves comment even though the Commission has not recommended any changes in General Revenue Sharing formulae.

It is the tax effort factor in the General Revenue Sharing formula—not the tax capacity measure—that is the essential force working in favor of heavy spending and taxing states such as New York.³ This national decision to reward states with higher tax levels has been operative since General Revenue Sharing began.

The Representative Tax System approach has been criticized as too complex. There is no question that the Representative Tax System yardstick is more complicated than the per capita income measure. There is, however, the obvious rejoinder—for every complex problem there is an answer that is neat, simple, and wrong. The seemingly neat and simple per capita income measure produces the wrong answers for many of the energy-rich states, for some of the tourist states, and for several Frostbelt states.

Although the RTS has some data imperfections, it still stands out as a far more accurate yardstick of state tax capacity than does the per capita income measure. The

RTS does rely on less than perfect data—the most important imperfection being the lack of annual property valuations. Nevertheless, it is better to rely on less than perfect data than to ignore totally the importance of interstate differences in property values, retail sales, energy production, corporate income and the like. Many criticisms of the RTS compare it to some unattainable ideal rather than to the real competitor, sole use of per capita personal income.

Finally, ACIR's support for the Representative Tax System method has sometimes been misconstrued as a call for uniform, or more nearly uniform, tax structures. No such advice is intended. The RTS is a tool for measuring fiscal capacity, and these measurements are tools states and others can use in making their own assessments of state-local tax structures.

THE RTS METHOD STEP BY STEP

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

Step 1—

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

For example, the 1981 representative general sales and gross receipts tax rate of 6.4% was obtained by dividing the \$55,472,383,000 state and local general sales and gross receipts tax collections by national retail sales of \$864,206,485,000 (excluding food and drugs).

Step 2—

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

For example, when applied to the standardized measure of Mississippi's sales and gross receipts tax base of \$6,335,767,000, the 6.4% representative sales and gross receipts tax rate produced \$406,685,000 (\$161 per capita). However, in a tourist-rich state like

Nevada with a tax base of \$8,490,849,000, the 6.4% rate produced \$545,017,000 which amounts to \$645 per resident. More spectacularly, although the representative rate of 6.7% on the value of oil and gas production produced an average of \$29 per U.S. resident, in Alaska it produced \$1,908 per resident.

Step 3—

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

For example, the yield in Mississippi from all representative rates is \$1,866,537,000. For Alaska, capacity is \$1,373,339,000 from all rates and bases.

Step 4—

Determine the *tax capacity per capita* for each state.

Tax capacity (i.e., the yield from applying the representative rates to the tax bases in each state) is simply divided by state population. Mississippi's \$1,866,537,000 capacity is only \$737 per capita. In contrast, with its small population and \$1,373,339,000 capacity, Alaska's tax capacity per capita is \$3,333. Overall, the 26 calculations summed together produced a 1981 average of \$1,030 per U.S. resident.

Step 5—

Determine each state's *tax capacity index* by dividing its tax capacity per capita by the U.S. average tax capacity per capita of \$1,030. The

results were multiplied by 100 so that an index of 100 corresponds to the U.S. average tax capacity per capita.

For example, Mississippi, with a per capita yield of \$737, has an index of 71.6, meaning that Mississippi has only 71.6% of the average tax capacity. For Alaska, the index is 323.8, denoting capacity 323.8% of the average.

Footnotes

¹ ACIR, *Measures of State and Local Fiscal Capacity and Tax Effort*, M-16, Washington, D.C., 1962. See also ACIR, *Measuring the Fiscal Capacity and Effort of State and Local Areas*, M-58, 1971; ACIR, *Tax Capacity of the Fifty States: Methodology and Estimates*, M-134, March 1982; and ACIR, *Tax Capacity of the Fifty States, Supplement: 1980 Estimates*, June 1982 (mimeo).

² Midyear 1979 to midyear 1981 change in the implicit GNP Price Deflator.

³ If RTS tax capacity indices were simply substituted for the relative income measures now used, as some advocate, tax effort would still be recognized in revenue sharing formulae. Furthermore, retaining tax effort measures would have a multiplying effect if RTS capacity indices were substituted for income ones.

A crucial portion of the revenue sharing formula is multiplicative—[population] x [(tax level)/(capacity)] x [inverse of relative capacity]. The middle term is commonly thought of as "tax effort." If a change is made in the relative capacity measure, the ultimate effect depends not only on how much the capacity measure changes, but also how high are population and tax level.

Because, for example, New York state's RTS index is considerably lower than its relative income index *and* it has a very large population and high tax level, the overall revenue sharing distribution would be much affected. ACIR computer simulations show that just switching to RTS data from income data would increase New York's 1983 allocation by about \$117 million (+25%). If, however, the revenue sharing formulae had instead never used the tax effort factor, and the RTS index were substituted for the income, New York's 1983 amount would go up by only \$14 million (+4%). This example shows the powerful interaction between changes in measurement of capacity and retaining the tax effort factors in the formulae.

STATE CHARTS AND TAX TABLES

This Appendix presents a set of tables and charts that detail the 1981 RTS data on a state-by-state basis in order to facilitate valid state comparisons. The data on tax capacity, tax revenues, and tax effort are presented in both numerical and graphic form. The graphs are designed to compare simultaneously per capita tax capacity, per capita tax revenue, and the average per capita tax capacity for all states. For example, if a state has below average capacity for a tax, the shaded bar is below the dotted line, and if it has above average effort for a tax, the solid bar will rise higher than the shaded bar.

Breakdowns on tax capacity, tax revenues, and tax effort are provided for eight categories of taxes:

- General Sales,
- Selective Sales,
- License Taxes,
- Personal Income,
- Corporate Income,
- Total Property,
- Estate and Gift, and
- Severance.

For each of the eight tax categories detail is given on—

- tax capacity per capita,
- the tax capacity index,
- tax capacity,
- tax revenue,
- revenue per capita,
- the tax effort index, and
- revenue less capacity.

The tax capacity and effort indices for 1967, 1975, 1977, 1979, and 1981 are also shown across the top of each state's page. These estimates show trends in a state's relative capacity and effort. The "fiscal blood pressure" index combines measures of 1981 tax effort with the trend

in tax effort since 1977. The number on the top of the ratio is the 1981 tax effort and the number on the bottom of the ratio measures the change in tax effort from 1977 to 1981. That bottom number is actually computed as the ratio of the current tax effort index to the index for 1977. For example, an index of 112/80 indicates that a state's effort is 12 percent above average, but that it has fallen by 20 percent since the base year.

The fiscal blood pressure index has been developed because it is thought that a static measure of tax effort does not present an adequate portrayal of state fiscal strain. The rate at which a state's tax effort is changing is a significant indicator of state fiscal stress because it reflects how taxpayer burdens are shifting. That a state's tax effort is high and rising can produce different pressures for state policy action than if it is high and falling. This distinction is certainly relevant for policymakers who keep close watch over state tax trends.

The blood pressure index combines two of the primary factors that "cause" fiscal strain—the change in tax collections and the change in fiscal capacity. A rising blood pressure can reflect an increase in tax collections and/or a decline in tax capacity. By relating changes in tax collections to changes in capacity, the index indicates whether taxes have increased faster or slower than the state's taxable resources. Because the index is a relative measure, it is especially useful during inflationary times when it is difficult to compare nominal amounts for different years.

Short definitions of the RTS data are as follows.

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

The tax capacity index compares each state's capacity per capita to the average. For example, an index of 100 is the average.

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

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

Revenue per capita is tax revenue divided by population.

The tax effort index is constructed first by comparing actual revenues to tax capacity in each state, and then comparing the results among all the states. An index above 100 means that the state, compared to all others, is above

average in the extent to which it exploits the particular tax base.

The tax effort data directly show whether a state is leaning more or less heavily on a particular tax source than other states. The effort data can also be interpreted to infer how a state's tax mix compares to others. For example, a state with income tax effort of 100, general sales tax effort of 100, and property tax effort of 100 has effort for each tax that is average and also has a tax mix that is average. A hypothetical state with an overall tax effort of 110 is 10% above average when all taxes are considered. With an income tax effort of 120, a general sales tax effort of 110, and a property tax effort of 100, the state would have a tax mix that emphasizes the income tax and deemphasizes the property tax.

Revenue minus capacity is the difference between actual tax revenue and the amount a state would raise if it used the representative rate.

The difference between a state's actual tax revenue and its capacity is presented as another indicator of whether a state's tax effort is above or below average and by how much. A negative difference simply indicates that actual revenues are less than the capacity estimate, and a positive difference, the reverse.

The presentations for the states are in these tables:

Alabama	A 1
Alaska	A 2
Arizona	A 3
Arkansas	A 4
California	A 5
Colorado	A 6
Connecticut	A 7
Delaware	A 8
Washington, DC	A 9
Florida	A10
Georgia	A11
Hawaii	A12
Idaho	A13
Illinois	A14
Indiana	A15
Iowa	A16
Kansas	A17
Kentucky	A18
Louisiana	A19
Maine	A20
Maryland	A21
Massachusetts	A22

Michigan	A23
Minnesota	A24
Mississippi	A25
Missouri	A26
Montana	A27
Nebraska	A28
Nevada	A29
New Hampshire	A30
New Jersey	A31
New Mexico	A32
New York	A33
North Carolina	A34
North Dakota	A35
Ohio	A36
Oklahoma	A37

Oregon	A38
Pennsylvania	A39
Rhode Island	A40
South Carolina	A41
South Dakota	A42
Tennessee	A43
Texas	A44
Utah	A45
Vermont	A46
Virginia	A47
Washington	A48
West Virginia	A49
Wisconsin	A50
Wyoming	A51

Table A-1

Alabama

	1967	1975	1977	1979	1981	FISCAL BLOOD PRESSURE: (1977-1981) 91/114	
Tax Effort	89	79	79	86	91		
Tax Capacity	70	77	77	76	74		

Tax Source	Tax Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index	Revenue Less Capacity
General Sales	\$192.34	79.5	\$753,376	\$826,158	\$210.92	109.7	\$72,782
Selective Sales	\$115.28	94.3	\$451,565	\$721,507	\$184.20	159.8	\$269,941
License Taxes	\$38.00	103.7	\$148,828	\$122,206	\$31.20	82.1	—\$26,621
Personal Income	\$131.78	66.6	\$516,192	\$546,412	\$139.50	105.9	\$30,220
Corporate Income	\$44.65	71.3	\$174,910	\$99,094	\$25.30	56.7	—\$75,815
Total Property	\$217.72	66.7	\$852,826	\$337,740	\$86.22	39.6	—\$515,086
Estate & Gift	\$4.35	44.5	\$17,054	\$8,070	\$2.06	47.3	—\$8,983
Severance	\$22.61	70.0	\$88,551	\$58,865	\$15.03	66.5	—\$29,686
Total Taxes	\$766.74	74.5	\$3,003,307	\$2,720,058	\$694.42	90.6	—\$283,248

NOTE: All per capita amounts are in dollars; otherwise, dollar data are in thousands of dollars.

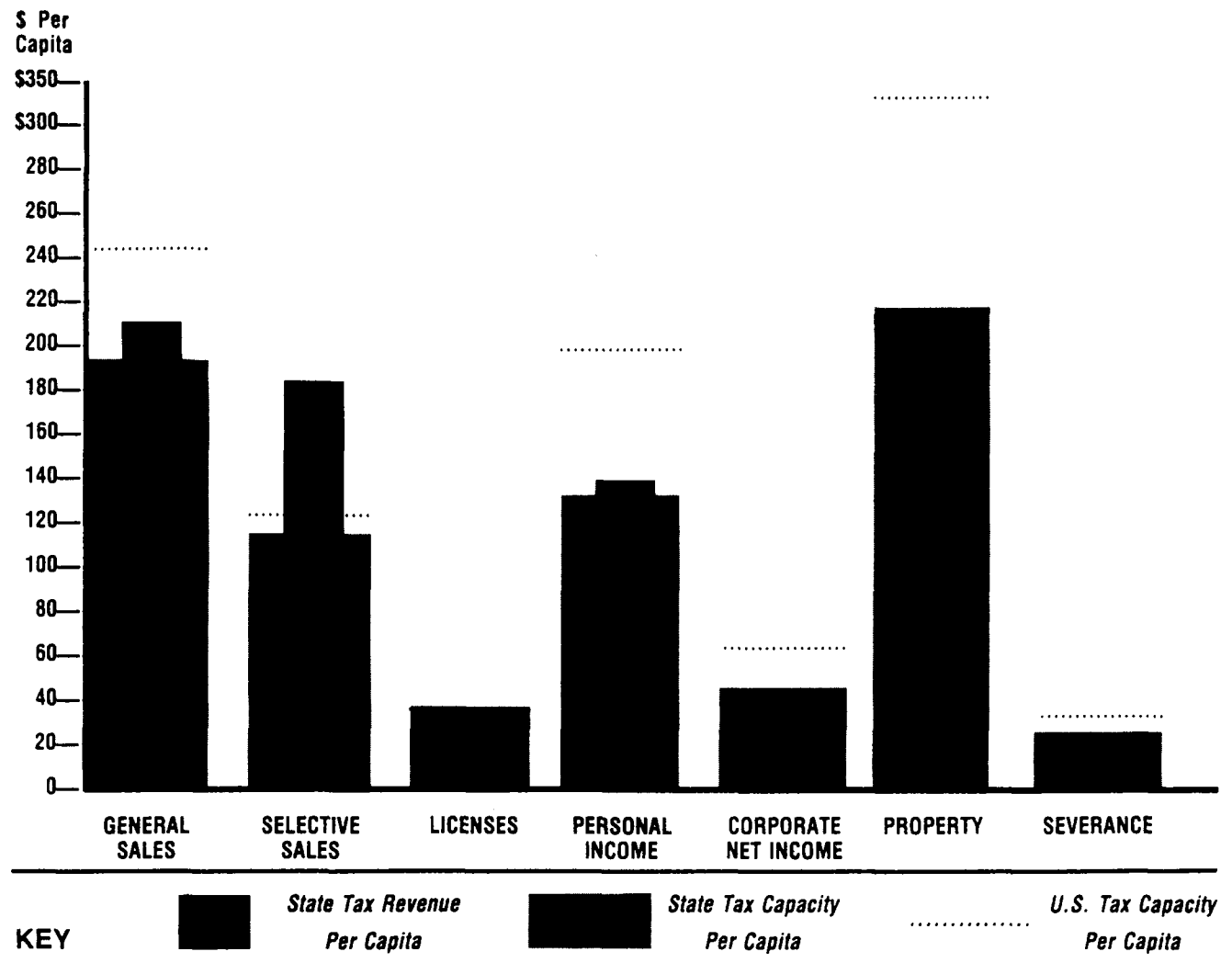


Table A-2

Alaska

	1967	1975	1977	1979	1981	FISCAL BLOOD PRESSURE: (1977-1981) 184/141	
Tax Effort	104	76	130	129	184		
Tax Capacity	99	155	158	217	324		

Tax Source	Tax Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index	Revenue Less Capacity
General Sales	\$310.61	128.4	\$127,971	\$44,928	\$109.05	35.1	-\$83,042
Selective Sales	\$110.45	90.4	\$45,504	\$48,428	\$117.55	106.4	\$2,924
License Taxes	\$48.90	133.5	\$20,145	\$24,182	\$58.70	120.0	\$4,037
Personal Income	\$401.11	202.8	\$165,257	\$7,171	\$17.41	4.3	-\$158,085
Corporate Income	\$110.47	176.4	\$45,515	\$38,905	\$94.43	85.5	-\$6,609
Total Property	\$438.67	134.4	\$180,732	\$200,094	\$485.67	110.7	\$19,362
Estate & Gift	\$2.19	22.4	\$904	\$459	\$1.12	50.9	-\$444
Severance	\$1,910.94	5919.2	\$787,309	\$2,169,117	\$5,264.85	275.5	\$1,381,807
Total Taxes	\$3,333.35	323.8	\$1,373,339	\$2,533,290	\$6,148.76	184.5	\$1,159,951

NOTE: All per capita amounts are in dollars; otherwise, dollar data are in thousands of dollars.

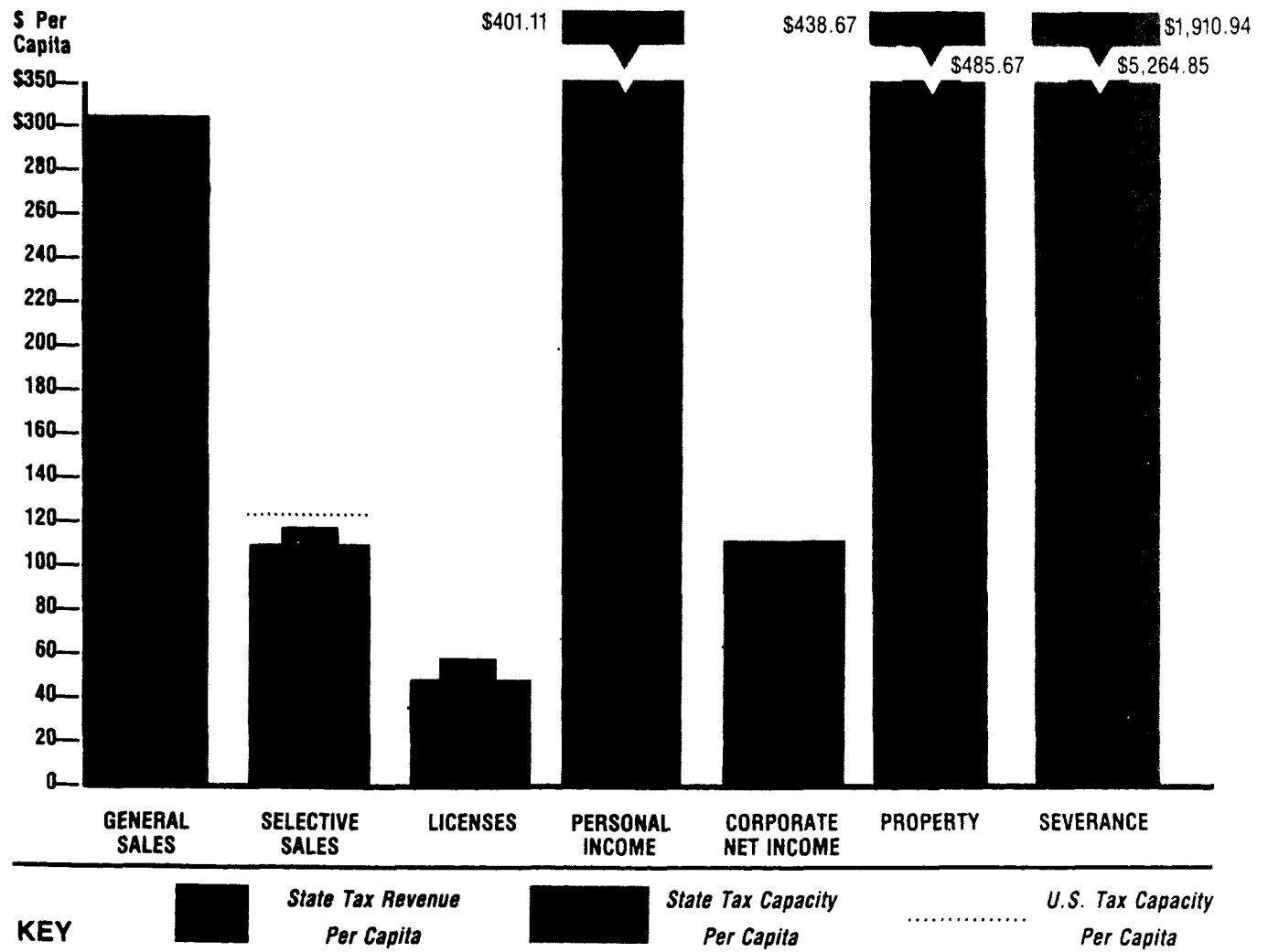


Table A-3

Arizona

	1967	1975	1977	1979	1981	FISCAL BLOOD PRESSURE: (1977-1981) 106/95	
Tax Effort	109	108	110	115	106		
Tax Capacity	95	92	89	91	89		

Tax Source	Tax Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index	Revenue Less Capacity
General Sales	\$220.52	91.2	\$616,137	\$975,305	\$349.07	158.3	\$359,167
Selective Sales	\$123.27	100.9	\$344,404	\$283,098	\$101.32	82.2	-\$61,305
License Taxes	\$41.55	113.4	\$116,096	\$86,681	\$31.02	74.7	-\$29,414
Personal Income	\$174.25	88.1	\$486,866	\$364,130	\$130.33	74.8	-\$122,735
Corporate Income	\$46.08	73.6	\$128,748	\$126,509	\$45.28	98.3	-\$2,238
Total Property	\$290.59	89.1	\$811,898	\$857,061	\$306.75	105.6	\$45,163
Estate & Gift	\$7.93	81.1	\$22,148	\$9,891	\$3.54	44.7	-\$12,256
Severance	\$9.26	28.7	\$25,870	\$0	\$0.00	0.0	-\$25,870
Total Taxes	\$913.45	88.7	\$2,552,170	\$2,702,681	\$967.32	105.9	\$150,510

NOTE: All per capita amounts are in dollars; otherwise, dollar data are in thousands of dollars.

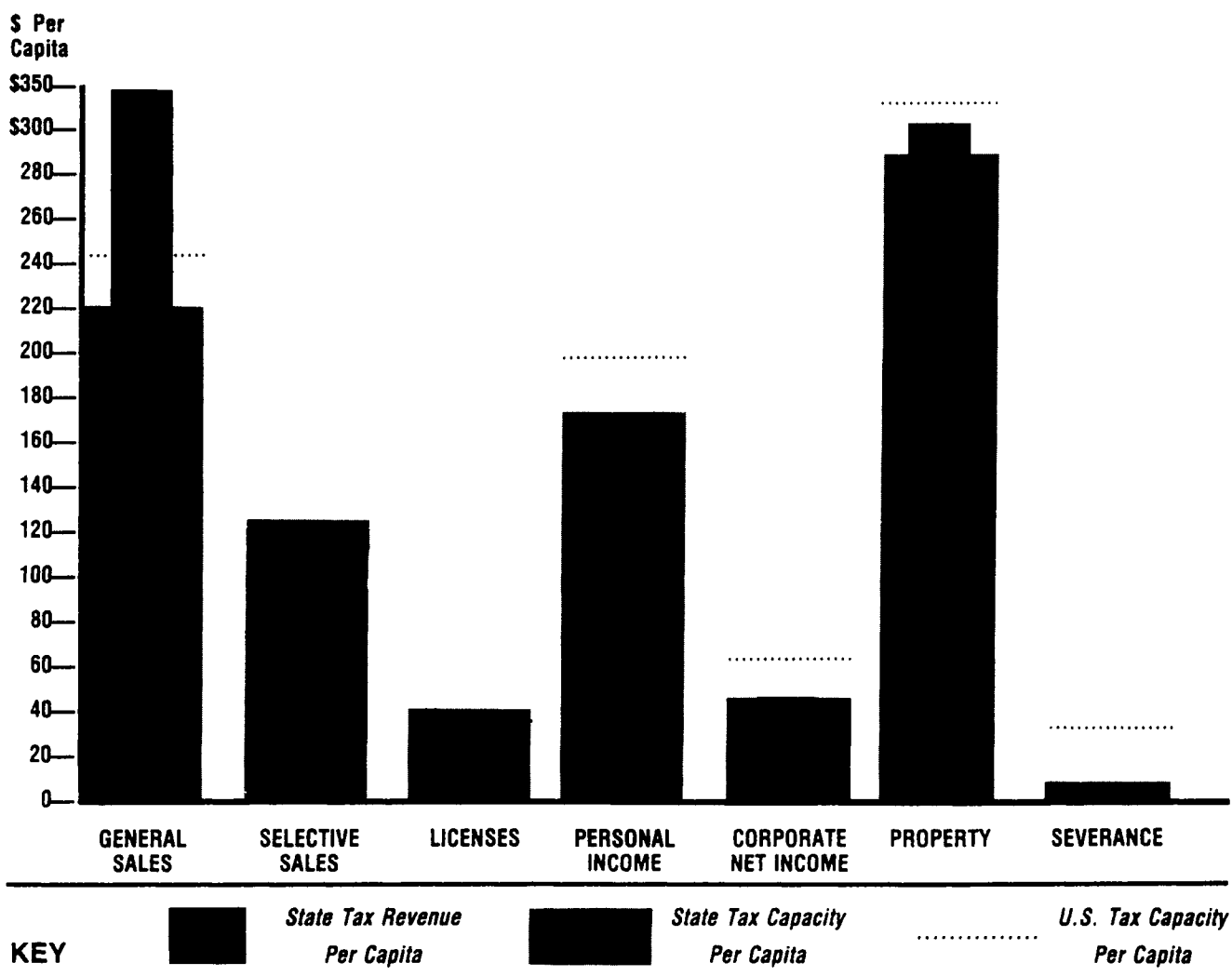


Table A-4

Arkansas

	1967	1975	1977	1979	1981	FISCAL BLOOD PRESSURE: (1977-1981) 79/101	
Tax Effort	83	78	78	81	79		
Tax Capacity	77	78	78	77	82		

Tax Source	Tax Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index	Revenue Less Capacity
General Sales	\$217.26	89.8	\$498,827	\$400,357	\$174.37	80.3	-\$98,469
Selective Sales	\$121.46	99.4	\$278,876	\$283,290	\$123.38	101.6	\$4,414
License Taxes	\$41.33	112.8	\$94,893	\$89,177	\$38.84	94.0	-\$5,715
Personal Income	\$119.54	60.4	\$274,456	\$311,942	\$135.86	113.7	\$37,486
Corporate Income	\$47.93	76.5	\$110,054	\$80,682	\$35.14	73.3	-\$29,371
Total Property	\$266.73	81.7	\$612,414	\$327,176	\$142.50	53.4	-\$285,238
Estate & Gift	\$5.09	52.1	\$11,693	\$4,729	\$2.06	40.4	-\$6,963
Severance	\$20.40	63.2	\$46,847	\$24,711	\$10.76	52.7	-\$22,136
Total Taxes	\$839.75	81.6	\$1,928,064	\$1,522,070	\$662.92	78.9	-\$405,993

NOTE: All per capita amounts are in dollars; otherwise, dollar data are in thousands of dollars.

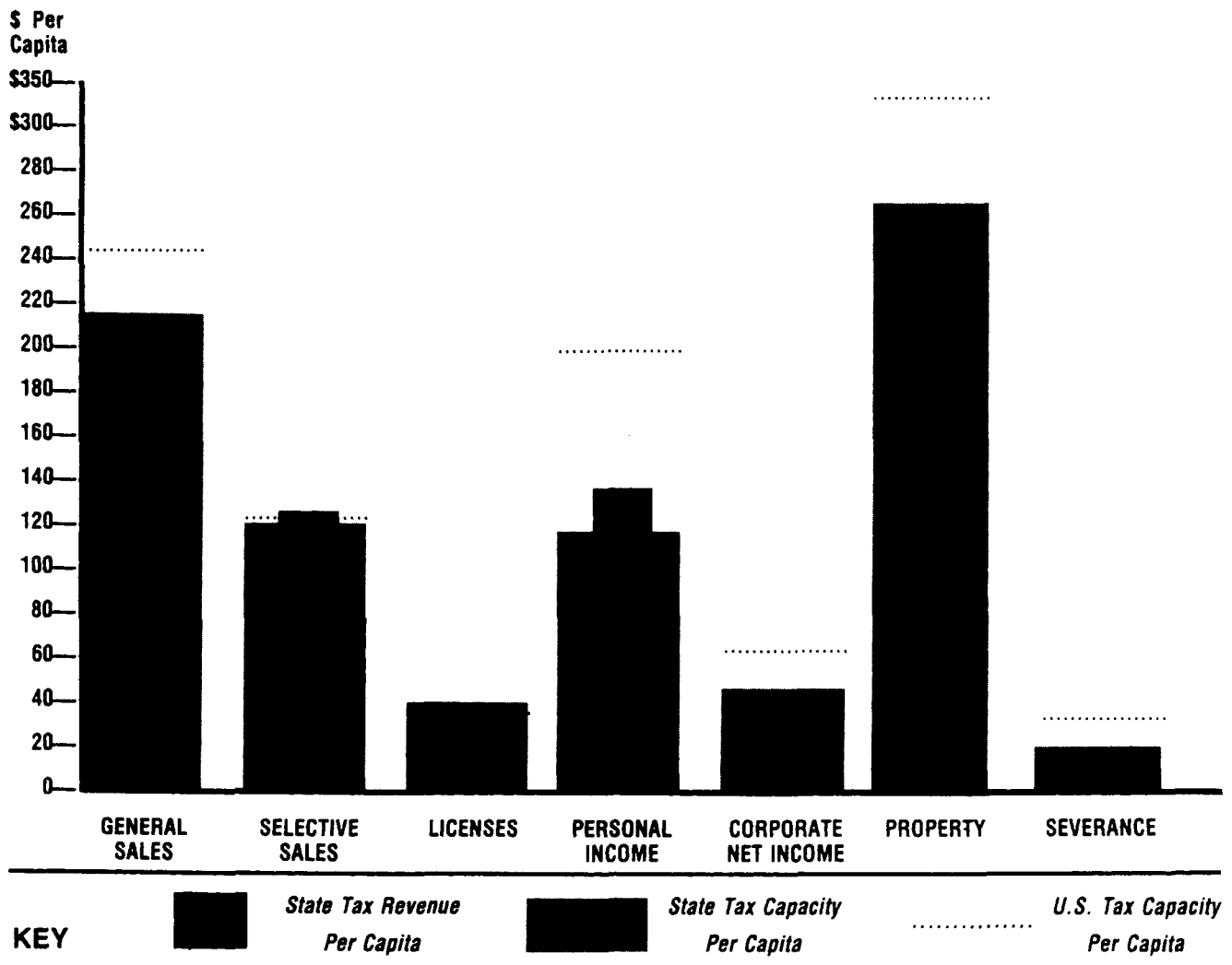


Table A-5

California

	1967	1975	1977	1979	1981	FISCAL BLOOD PRESSURE: (1977-1981) 100/86	
Tax Effort	108	119	117	95	100		
Tax Capacity	124	110	114	116	115		

Tax Source	Tax Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index	Revenue Less Capacity
General Sales	\$266.98	110.4	\$6,459,856	\$8,821,406	\$364.58	136.6	\$2,361,550
Selective Sales	\$127.48	104.3	\$3,084,403	\$2,360,597	\$97.56	76.5	-\$723,806
License Taxes	\$36.47	99.6	\$882,372	\$540,411	\$22.33	61.2	-\$341,960
Personal Income	\$214.23	108.3	\$5,183,422	\$6,589,199	\$272.33	127.1	\$1,405,776
Corporate Income	\$63.77	101.8	\$1,542,905	\$2,731,110	\$112.87	177.0	\$1,188,205
Total Property	\$435.83	133.6	\$10,545,426	\$7,226,249	\$298.65	68.5	-\$3,319,176
Estate & Gift	\$15.91	162.8	\$385,006	\$522,501	\$21.59	135.7	\$137,495
Severance	\$25.48	78.9	\$616,552	\$4,395	\$0.18	0.7	-\$612,157
Total Taxes	\$1,186.14	115.2	\$28,699,946	\$28,795,873	\$1,190.11	100.3	\$95,926

NOTE: All per capita amounts are in dollars; otherwise, dollar data are in thousands of dollars.

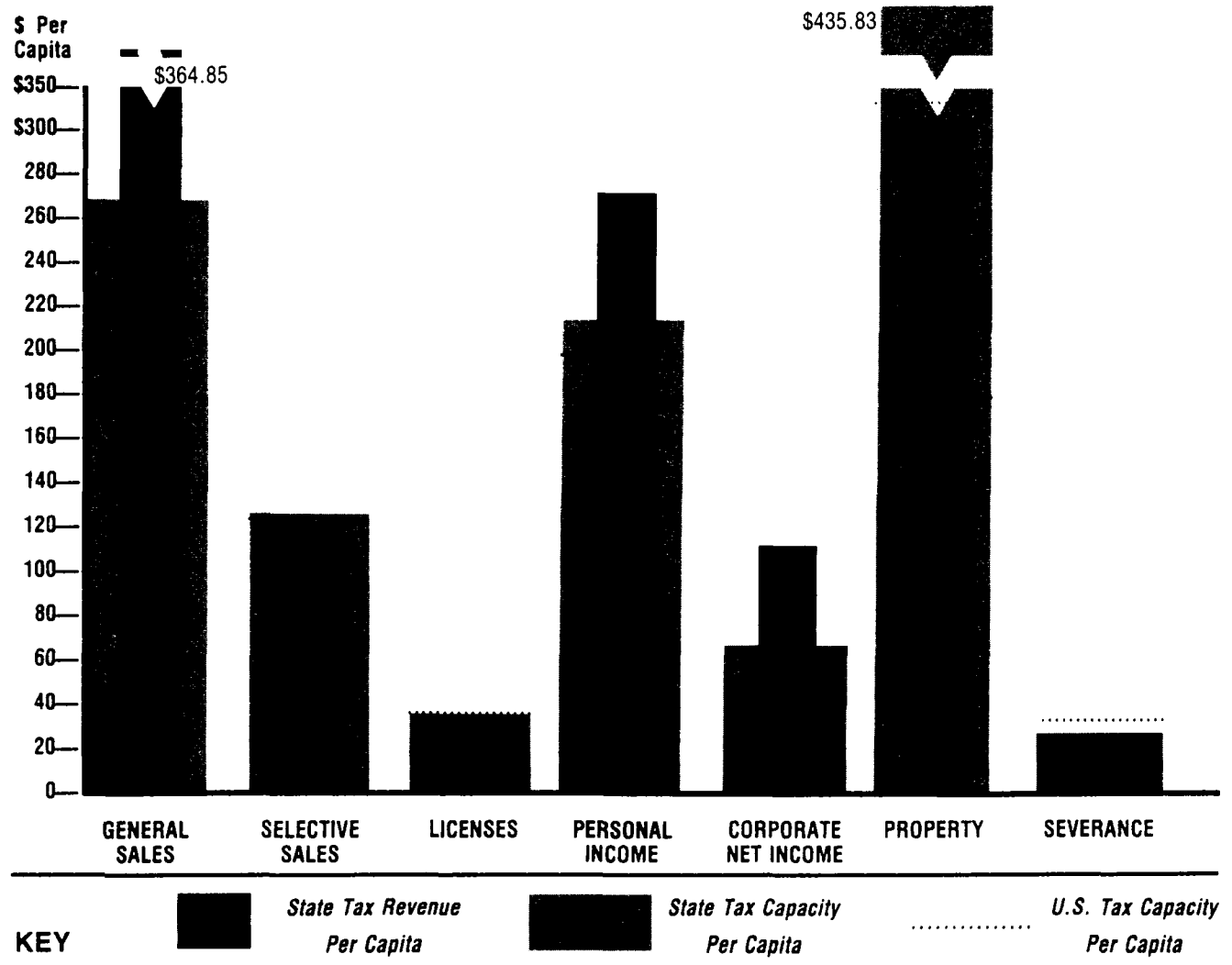


Table A-6

Colorado

	1967	1975	1977	1979	1981	FISCAL BLOOD PRESSURE: (1977-1981) 84/88	
Tax Effort	106	90	95	96	84		
Tax Capacity	104	106	107	110	113		

Tax Source	Tax Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index	Revenue Less Capacity
General Sales	\$273.81	113.2	\$811,853	\$899,032	\$303.22	110.7	\$87,178
Selective Sales	\$126.82	103.8	\$376,032	\$250,601	\$84.52	66.6	-\$125,430
License Taxes	\$47.16	128.7	\$139,830	\$96,855	\$32.67	69.3	-\$42,974
Personal Income	\$228.24	115.4	\$676,745	\$437,648	\$147.61	64.7	-\$239,096
Corporate Income	\$73.44	117.3	\$217,749	\$103,464	\$34.90	47.5	-\$114,284
Total Property	\$369.29	113.2	\$1,094,947	\$1,044,881	\$352.41	95.4	-\$50,065
Estate & Gift	\$8.12	83.1	\$24,082	\$8,962	\$3.02	37.2	-\$15,119
Severance	\$34.08	105.6	\$101,044	\$35,879	\$12.10	35.5	-\$65,165
Total Taxes	\$1,160.97	112.8	\$3,442,285	\$2,877,328	\$970.43	83.6	-\$564,957

NOTE: All per capita amounts are in dollars; otherwise, dollar data are in thousands of dollars.

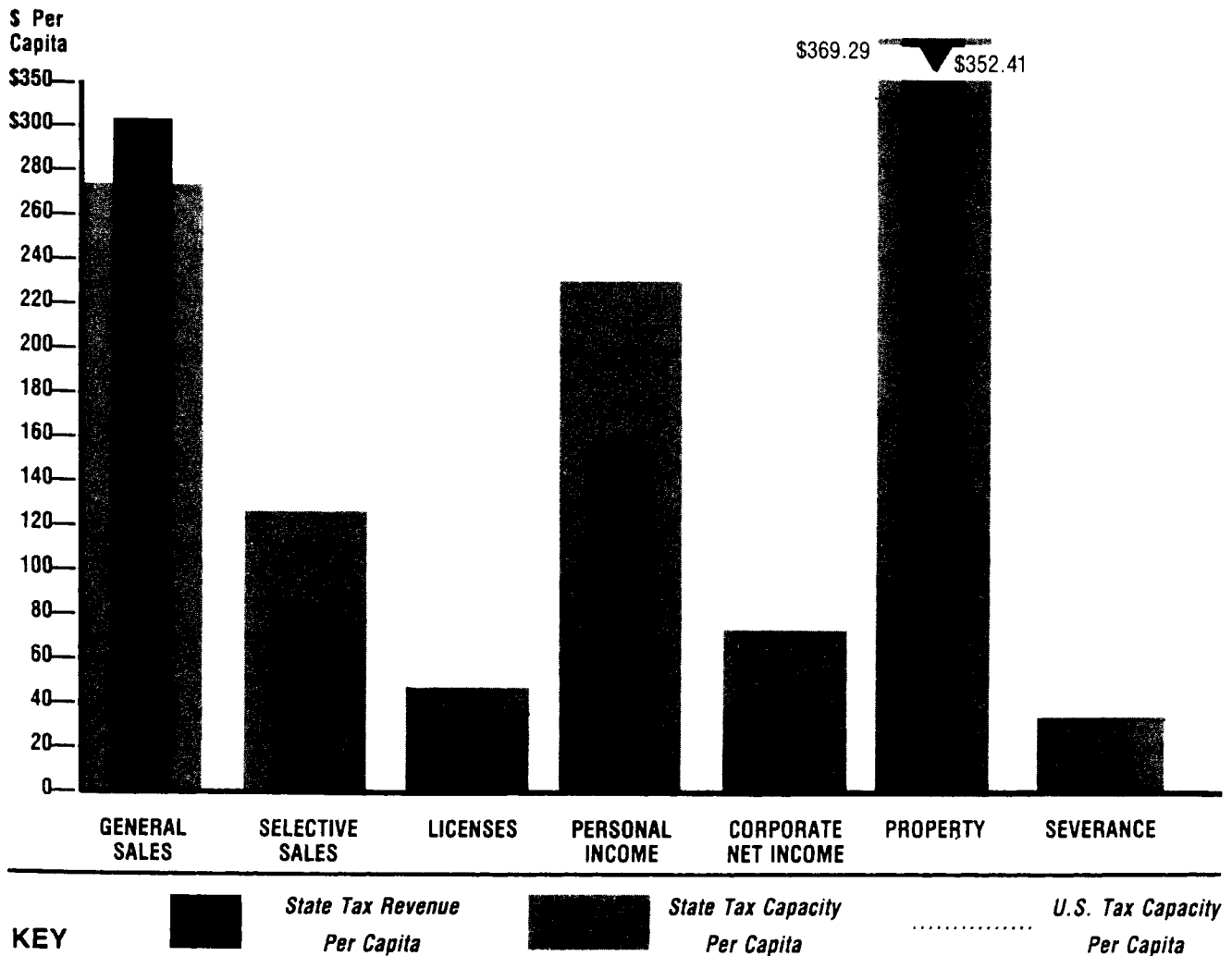


Table A-7

Connecticut

	1967	1975	1977	1979	1981	FISCAL BLOOD PRESSURE: (1977-1981) 103/100	
Tax Effort	93	99	103	102	103		
Tax Capacity	117	110	112	109	110		

Tax Source	Tax Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index	Revenue Less Capacity
General Sales	\$232.10	95.9	\$727,388	\$916,667	\$292.49	126.0	\$189,279
Selective Sales	\$125.99	103.1	\$394,852	\$554,320	\$176.87	140.4	\$159,468
License Taxes	\$32.92	89.9	\$103,157	\$106,943	\$34.12	103.7	\$3,786
Personal Income	\$281.98	142.6	\$883,722	\$117,785	\$37.58	13.3	-\$765,936
Corporate Income	\$67.49	107.8	\$211,526	\$248,719	\$79.36	117.6	\$37,193
Total Property	\$378.22	115.9	\$1,185,344	\$1,632,072	\$520.76	137.7	\$446,728
Estate & Gift	\$13.05	133.5	\$40,891	\$67,349	\$21.49	164.7	\$26,458
Severance	\$0.18	0.5	\$553	\$0	\$0.00	0.0	-\$553
Total Taxes	\$1,131.92	109.9	\$3,547,437	\$3,643,861	\$1,162.69	102.7	\$96,423

NOTE: All per capita amounts are in dollars; otherwise, dollar data are in thousands of dollars.

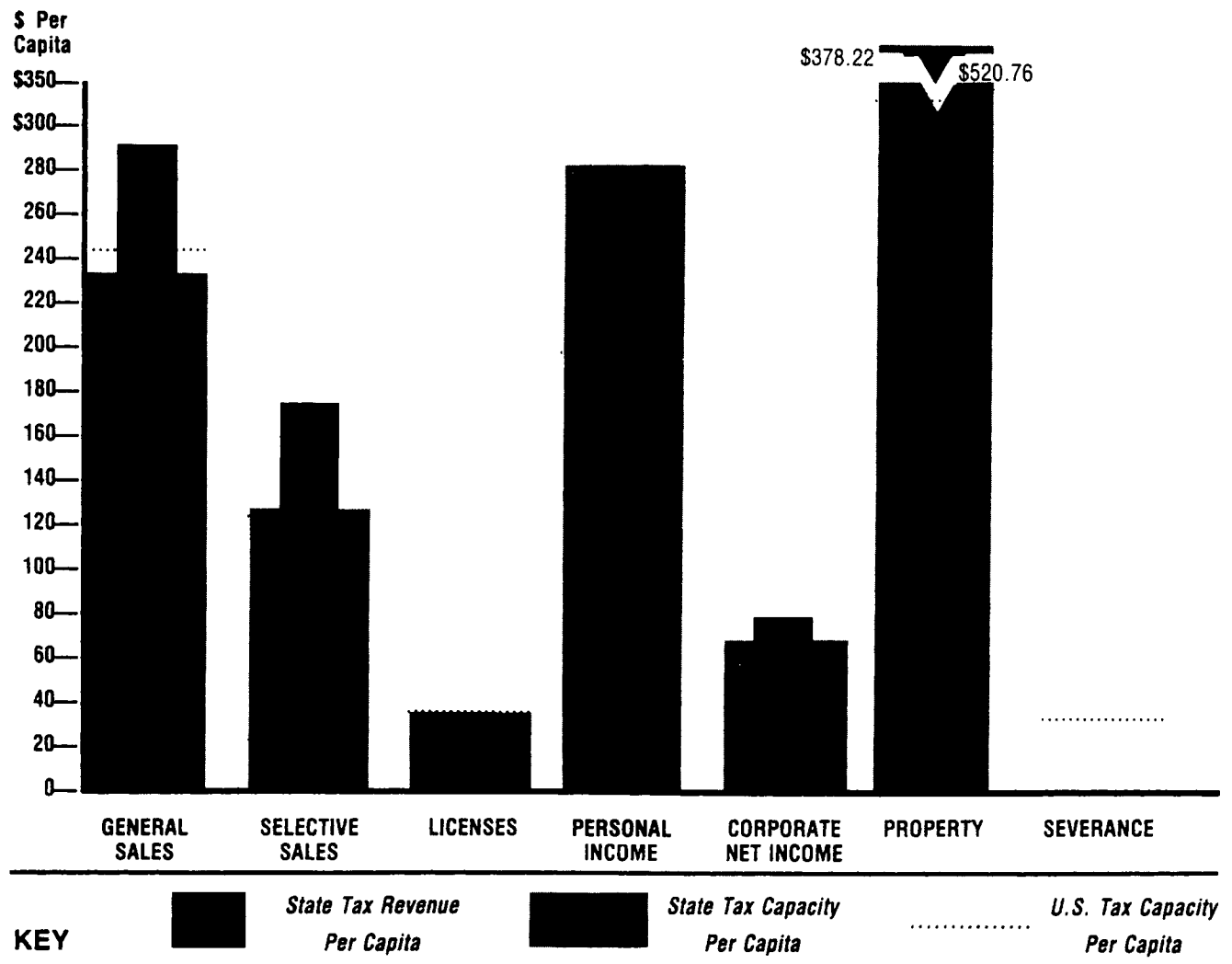


Table A-8

Delaware

	1967	1975	1977	1979	1981	FISCAL BLOOD PRESSURE: (1977-1981) 87/108	
Tax Effort	90	84	80	96	87		
Tax Capacity	123	124	120	110	111		

Tax Source	Tax Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index	Revenue Less Capacity
General Sales	\$246.30	101.8	\$147,285	\$0	\$0.00	0.0	-\$147,285
Selective Sales	\$145.18	118.8	\$86,819	\$80,955	\$135.38	93.2	-\$5,863
License Taxes	\$38.18	104.2	\$22,831	\$96,243	\$160.94	421.5	\$73,412
Personal Income	\$232.44	117.5	\$139,001	\$272,843	\$456.26	196.3	\$133,842
Corporate Income	\$90.06	143.8	\$53,855	\$32,913	\$55.04	61.1	-\$20,941
Total Property	\$378.02	115.8	\$226,053	\$102,161	\$170.84	45.2	-\$123,891
Estate & Gift	\$13.16	134.6	\$7,867	\$8,459	\$14.15	107.5	\$592
Severance	\$0.04	0.1	\$24	\$0	\$0.00	0.0	-\$24
Total Taxes	\$1,143.38	111.1	\$683,739	\$593,579	\$992.61	86.8	-\$90,160

NOTE: All per capita amounts are in dollars; otherwise, dollar data are in thousands of dollars.

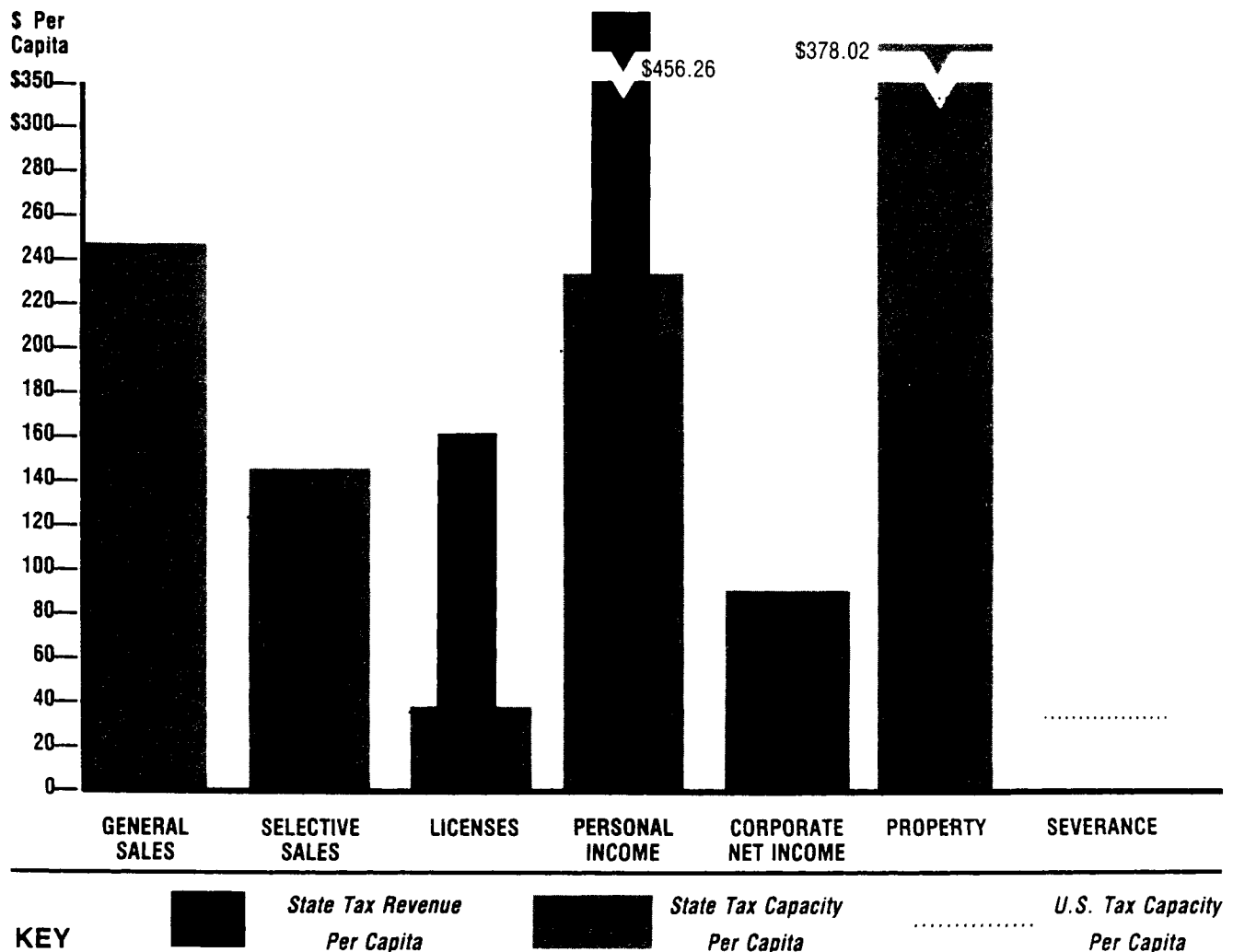


Table A-9

Washington, DC

	1967	1975	1977	1979	1981	FISCAL BLOOD PRESSURE: (1977-1981) 145/123	
Tax Effort	90	94	118	132	145		
Tax Capacity	121	118	123	110	111		

Tax Source	Tax Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index	Revenue Less Capacity
General Sales	\$256.77	106.1	\$162,022	\$238,026	\$377.22	146.9	\$76,004
Selective Sales	\$158.80	129.9	\$100,202	\$110,200	\$174.64	110.0	\$9,998
License Taxes	\$35.56	97.1	\$22,440	\$21,435	\$33.97	95.5	-\$1,004
Personal Income	\$267.60	135.3	\$168,858	\$318,628	\$504.96	188.7	\$149,770
Corporate Income	\$69.72	111.3	\$43,992	\$67,079	\$106.31	152.5	\$23,086
Total Property	\$342.01	104.8	\$215,810	\$280,787	\$444.99	130.1	\$64,977
Estate & Gift	\$12.33	126.1	\$7,782	\$12,944	\$20.51	166.3	\$5,161
Severance	\$0.00	0.0	\$0	\$0	\$0.00	0.0	\$0
Total Taxes	\$1,142.80	111.0	\$721,108	\$1,049,103	\$1,662.60	145.5	\$327,994

NOTE: All per capita amounts are in dollars; otherwise, dollar data are in thousands of dollars.

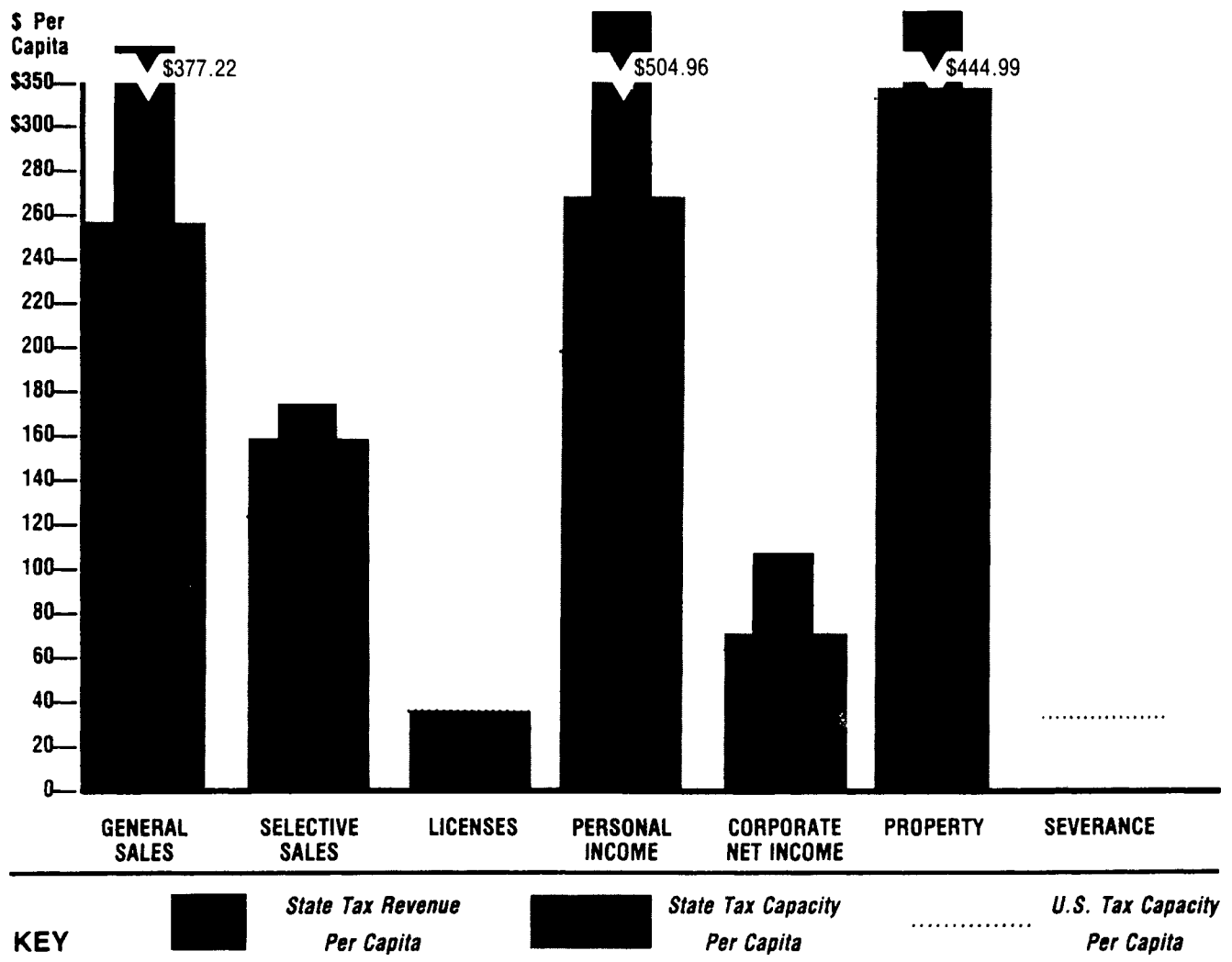


Table A-10

Florida

	1967	1975	1977	1979	1981	FISCAL BLOOD PRESSURE: (1977-1981) 73/100	
Tax Effort	84	74	73	78	73		
Tax Capacity	104	102	101	100	101		

Tax Source	Tax Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index	Revenue Less Capacity
General Sales	\$280.96	116.1	\$2,861,052	\$2,543,013	\$249.73	88.9	-\$318,038
Selective Sales	\$129.38	105.9	\$1,317,512	\$1,715,167	\$168.43	130.2	\$397,654
License Taxes	\$41.16	112.4	\$419,160	\$328,366	\$32.25	78.3	-\$90,793
Personal Income	\$197.77	100.0	\$2,013,885	\$0	\$0.00	0.0	-\$2,013,885
Corporate Income	\$44.76	71.5	\$455,753	\$402,470	\$39.52	88.3	-\$53,282
Total Property	\$325.67	99.8	\$3,316,336	\$2,533,721	\$248.82	76.4	-\$782,614
Estate & Gift	\$12.26	125.4	\$124,891	\$70,618	\$6.93	56.5	-\$54,272
Severance	\$8.68	26.9	\$88,371	\$169,213	\$16.62	191.5	\$80,841
Total Taxes	\$1,040.65	101.1	\$10,596,964	\$7,762,573	\$762.31	73.3	-\$2,834,391

NOTE: All per capita amounts are in dollars; otherwise, dollar data are in thousands of dollars.

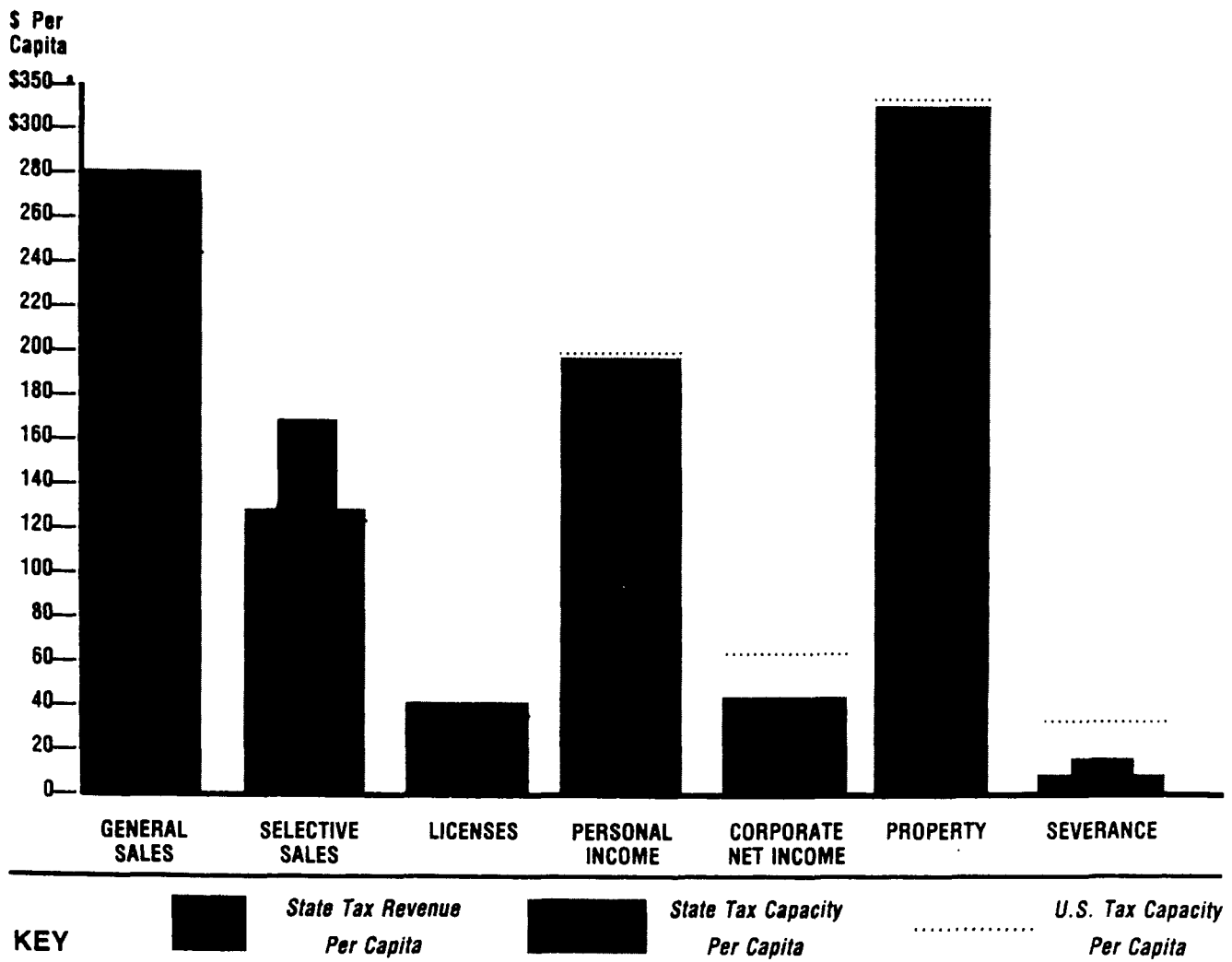


Table A-11

Georgia

	1967	1975	1977	1979	1981	FISCAL BLOOD PRESSURE: (1977-1981) 97/109	
Tax Effort	92	89	89	96	97		
Tax Capacity	80	86	84	81	81		

Tax Source	Tax Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index	Revenue Less Capacity
General Sales	\$222.29	91.9	\$1,239,046	\$1,252,492	\$224.70	101.1	\$13,446
Selective Sales	\$120.56	98.7	\$671,999	\$711,916	\$127.72	105.9	\$39,917
License Taxes	\$35.55	97.0	\$198,141	\$74,946	\$13.45	37.8	-\$123,194
Personal Income	\$154.30	78.0	\$860,062	\$1,035,898	\$185.84	120.4	\$175,836
Corporate Income	\$50.03	79.9	\$278,865	\$252,234	\$45.25	90.5	-\$26,630
Total Property	\$248.80	76.2	\$1,386,829	\$1,206,489	\$216.45	87.0	-\$180,339
Estate & Gift	\$5.38	55.0	\$29,961	\$11,666	\$2.09	38.9	-\$18,294
Severance	\$1.27	3.9	\$7,104	\$0	\$0.00	0.0	-\$7,104
Total Taxes	\$838.18	81.4	\$4,672,010	\$4,545,647	\$815.51	97.3	-\$126,362

NOTE: All per capita amounts are in dollars; otherwise, dollar data are in thousands of dollars.

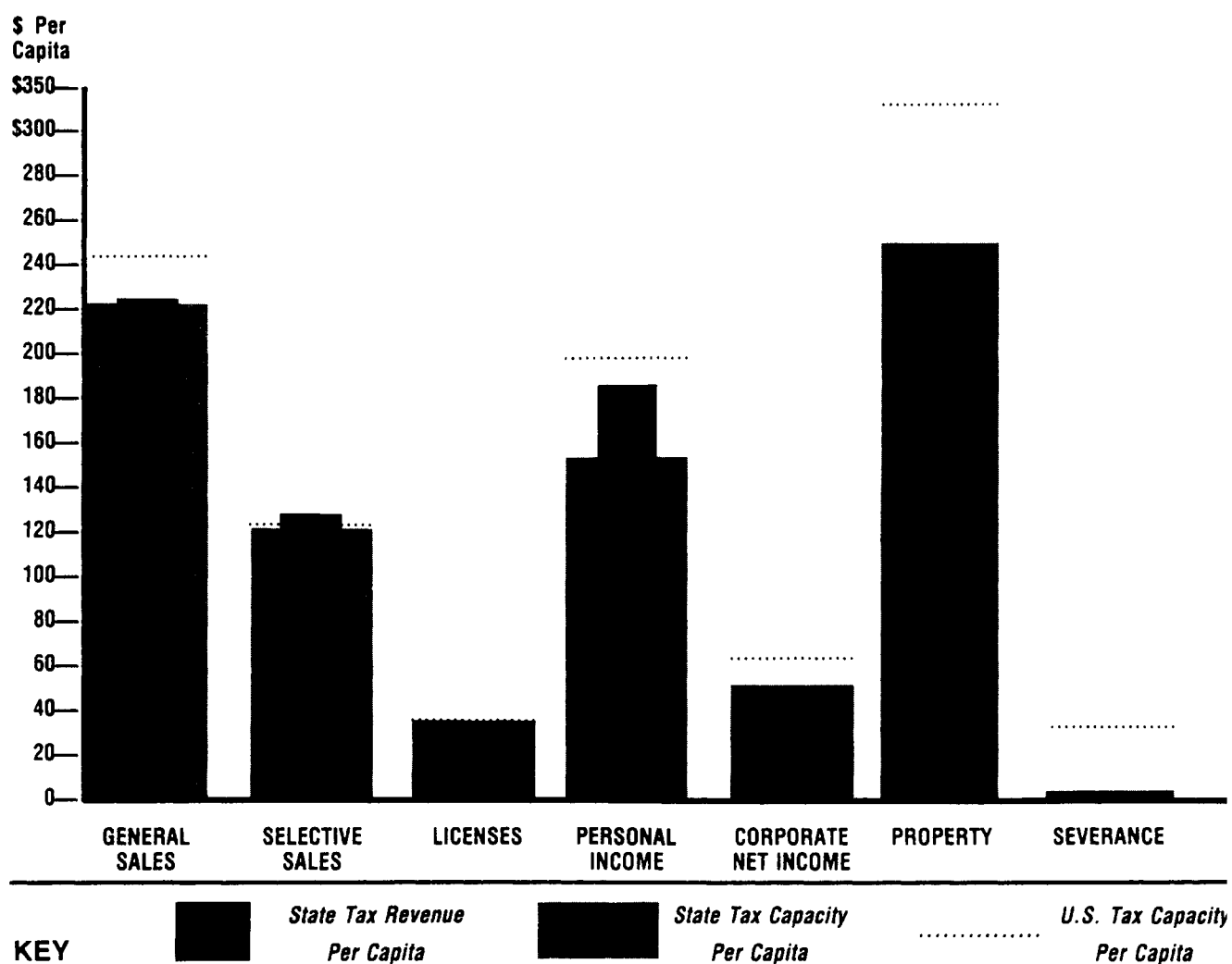


Table A-12

Hawaii

	1967	1975	1977	1979	1981	FISCAL BLOOD PRESSURE: (1977-1981) 126/109	
Tax Effort	135	119	115	128	126		
Tax Capacity	99	109	107	103	105		

Tax Source	Tax Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index	Revenue Less Capacity
General Sales	\$302.25	124.9	\$296,510	\$548,913	\$559.55	185.1	\$252,403
Selective Sales	\$99.10	81.1	\$97,219	\$161,895	\$165.03	166.5	\$64,676
License Taxes	\$31.38	85.7	\$30,779	\$27,464	\$28.00	89.2	-\$3,314
Personal Income	\$186.17	94.1	\$182,631	\$334,750	\$341.23	183.3	\$152,118
Corporate Income	\$44.81	71.5	\$43,955	\$52,744	\$53.77	120.0	\$8,789
Total Property	\$404.36	123.9	\$396,675	\$197,094	\$200.91	49.7	-\$199,580
Estate & Gift	\$7.93	81.1	\$7,780	\$4,588	\$4.68	59.0	-\$3,191
Severance	\$0.53	1.6	\$518	\$0	\$0.00	0.0	-\$518
Total Taxes	\$1,076.52	104.6	\$1,056,069	\$1,327,453	\$1,353.16	125.7	\$271,384

NOTE: All per capita amounts are in dollars; otherwise, dollar data are in thousands of dollars.

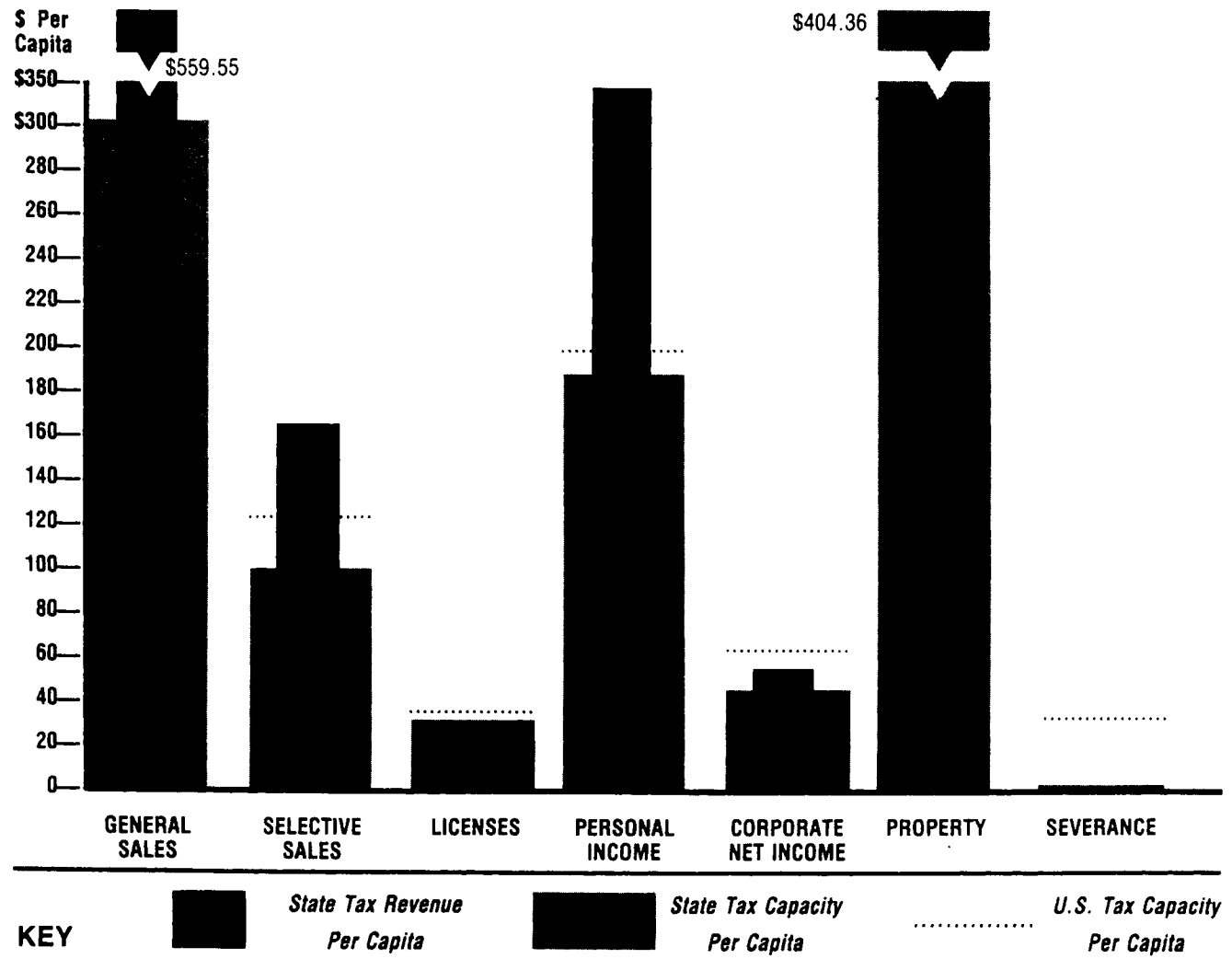


Table A-13

Idaho

	1967	1975	1977	1979	1981	FISCAL BLOOD PRESSURE: (1977-1981) 87/97	
Tax Effort	105	90	89	90	87		
Tax Capacity	91	89	88	91	87		

Tax Source	Tax Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index	Revenue Less Capacity
General Sales	\$238.97	98.8	\$229,169	\$144,992	\$151.19	63.3	-\$84,176
Selective Sales	\$109.61	89.7	\$105,115	\$86,792	\$90.50	82.6	-\$18,322
License Taxes	\$55.38	151.2	\$53,106	\$49,836	\$51.97	93.8	-\$3,269
Personal Income	\$134.45	68.0	\$128,939	\$185,506	\$193.44	143.9	\$56,567
Corporate Income	\$45.33	72.4	\$43,469	\$50,875	\$53.05	117.0	\$7,405
Total Property	\$298.68	91.5	\$286,438	\$218,537	\$227.88	76.3	-\$67,900
Estate & Gift	\$4.82	49.3	\$4,625	\$4,601	\$4.80	99.5	-\$23
Severance	\$3.97	12.3	\$3,804	\$2,080	\$2.17	54.7	-\$1,724
Total Taxes	\$891.21	86.6	\$854,666	\$743,224	\$775.00	87.0	-\$111,441

NOTE: All per capita amounts are in dollars; otherwise, dollar data are in thousands of dollars.

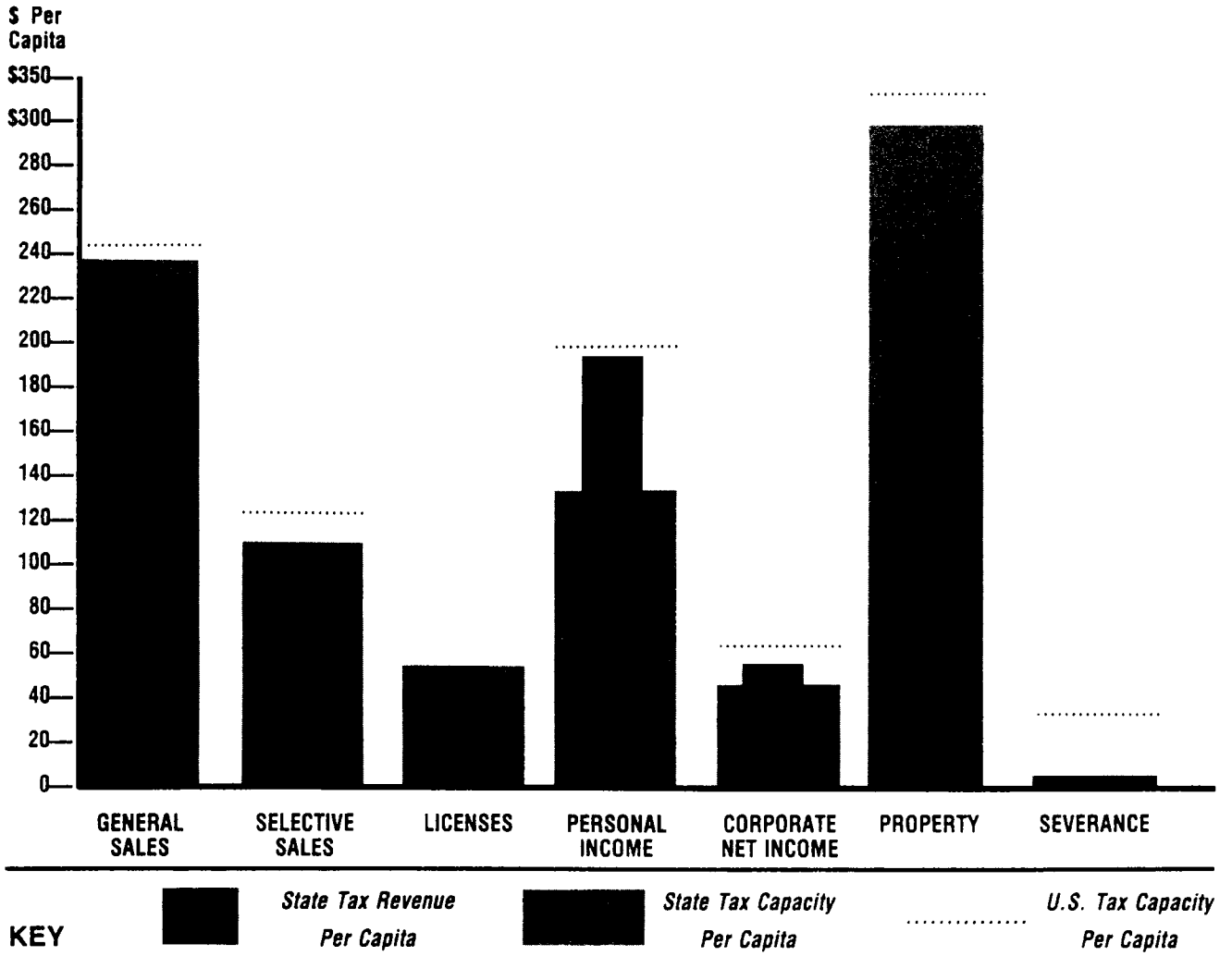


Table A-14

Illinois

	1967	1975	1977	1979	1981	FISCAL BLOOD PRESSURE: (1977-1981) 105/108	
Tax Effort	84	99	96	99	105		
Tax Capacity	114	112	112	112	104		

Tax Source	Tax Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index	Revenue Less Capacity
General Sales	\$239.40	99.0	\$2,744,005	\$3,109,923	\$271.32	113.3	\$365,918
Selective Sales	\$121.95	99.8	\$1,397,798	\$1,676,133	\$146.23	119.9	\$278,334
License Taxes	\$33.43	91.3	\$383,177	\$501,470	\$43.75	130.9	\$118,293
Personal Income	\$232.98	117.8	\$2,670,411	\$2,037,452	\$177.76	76.3	-\$632,958
Corporate Income	\$67.03	107.0	\$768,303	\$835,016	\$72.85	108.7	\$66,713
Total Property	\$356.34	109.2	\$4,084,370	\$4,581,326	\$399.70	112.2	\$496,955
Estate & Gift	\$11.62	118.9	\$133,186	\$142,222	\$12.41	106.8	\$9,036
Severance	\$7.35	22.8	\$84,245	\$0	\$0.00	0.0	-\$84,245
Total Taxes	\$1,070.10	103.9	\$12,265,499	\$12,883,547	\$1,124.02	105.0	\$618,047

NOTE: All per capita amounts are in dollars; otherwise, dollar data are in thousands of dollars.

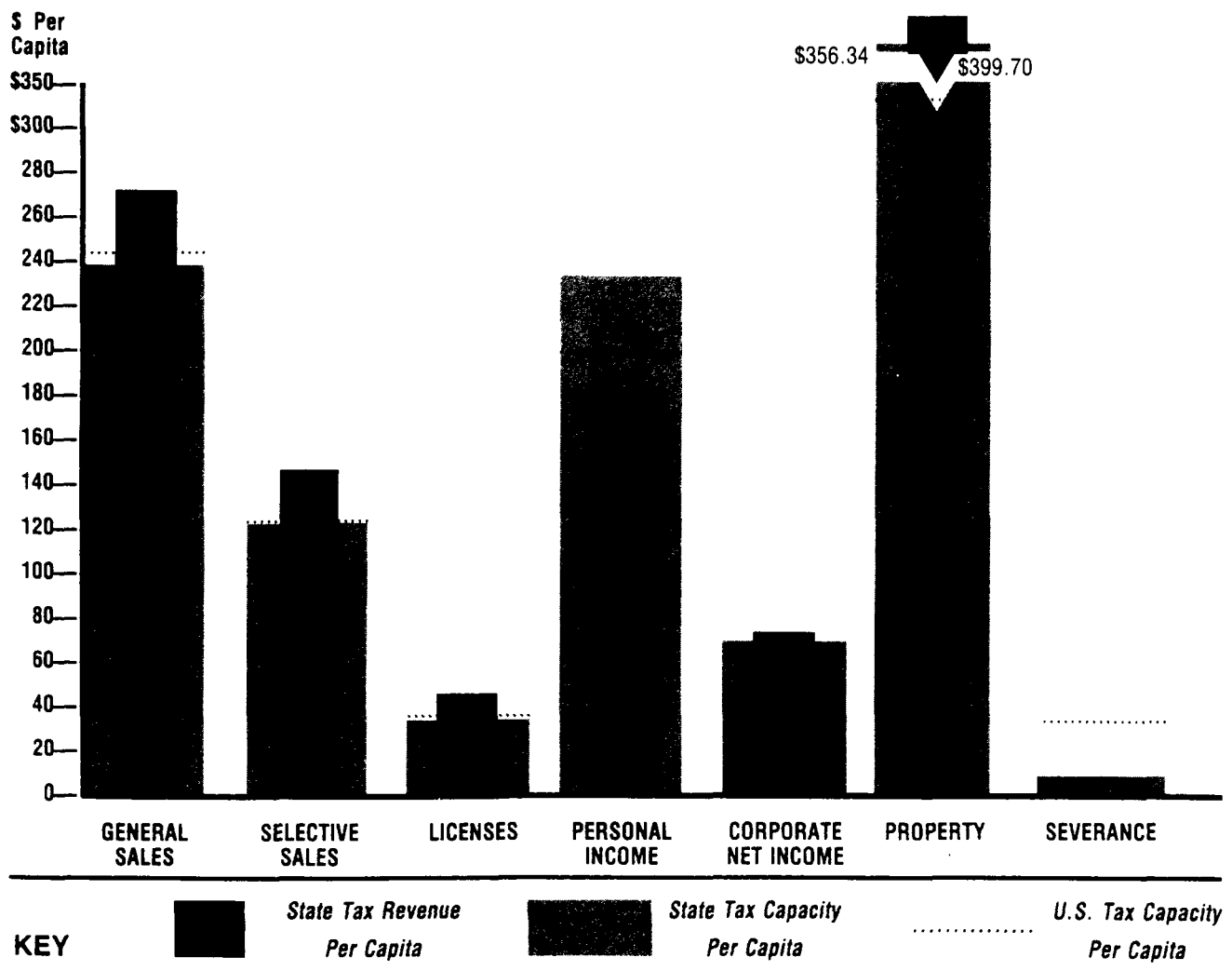


Table A-15

Indiana

	1967	1975	1977	1979	1981	FISCAL BLOOD PRESSURE: (1977-1981) 88/106	
Tax Effort	95	92	83	84	88		
Tax Capacity	99	98	100	98	91		

Tax Source	Tax Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index	Revenue Less Capacity
General Sales	\$222.04	91.8	\$1,214,129	\$1,361,253	\$248.95	112.1	\$147,124
Selective Sales	\$122.19	100.0	\$668,158	\$436,170	\$79.77	65.3	-\$231,987
License Taxes	\$36.83	100.5	\$201,375	\$127,595	\$23.34	63.4	-\$73,779
Personal Income	\$186.77	94.4	\$1,021,268	\$695,786	\$127.25	68.1	-\$325,481
Corporate Income	\$60.37	96.4	\$330,109	\$154,872	\$28.32	46.9	-\$175,236
Total Property	\$292.67	89.7	\$1,600,320	\$1,692,893	\$309.60	105.8	\$92,573
Estate & Gift	\$6.61	67.6	\$36,120	\$39,933	\$7.30	110.6	\$3,813
Severance	\$4.96	15.4	\$27,137	\$1,780	\$0.33	6.6	-\$25,357
Total Taxes	\$932.45	90.6	\$5,098,620	\$4,510,288	\$824.85	88.5	-\$588,331

NOTE: All per capita amounts are in dollars; otherwise, dollar data are in thousands of dollars.

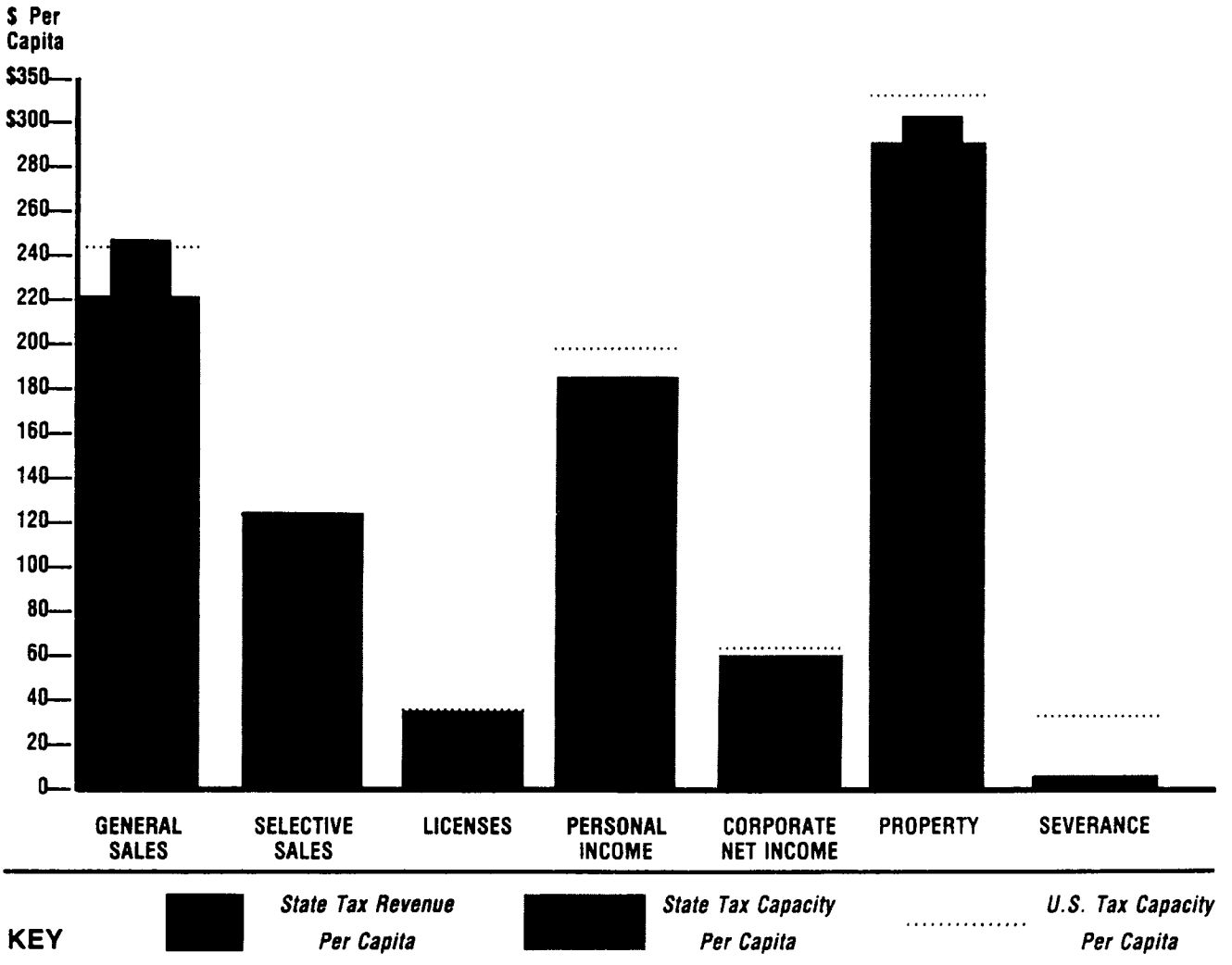


Table A-16

Iowa

	1967	1975	1977	1979	1981	FISCAL BLOOD PRESSURE: (1977-1981) 98/108	
Tax Effort	104	93	90	93	98		
Tax Capacity	104	106	105	108	102		

Tax Source	Tax Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index	Revenue Less Capacity
General Sales	\$254.10	105.0	\$736,646	\$514,726	\$177.55	69.9	-\$221,919
Selective Sales	\$119.11	97.5	\$345,295	\$273,847	\$94.46	79.3	-\$71,447
License Taxes	\$44.92	122.6	\$130,226	\$176,899	\$61.02	135.8	\$46,673
Personal Income	\$174.15	88.1	\$504,871	\$673,472	\$232.31	133.4	\$168,601
Corporate Income	\$56.07	89.5	\$162,544	\$135,867	\$46.87	83.6	-\$26,676
Total Property	\$391.33	119.9	\$1,134,469	\$1,170,202	\$403.66	103.1	\$35,733
Estate & Gift	\$13.05	133.4	\$37,819	\$54,969	\$18.96	145.3	\$17,150
Severance	\$0.83	2.6	\$2,402	\$0	\$0.00	0.0	-\$2,402
Total Taxes	\$1,053.56	102.3	\$3,054,275	\$2,999,988	\$1,034.84	98.2	-\$54,286

NOTE: All per capita amounts are in dollars; otherwise, dollar data are in thousands of dollars.

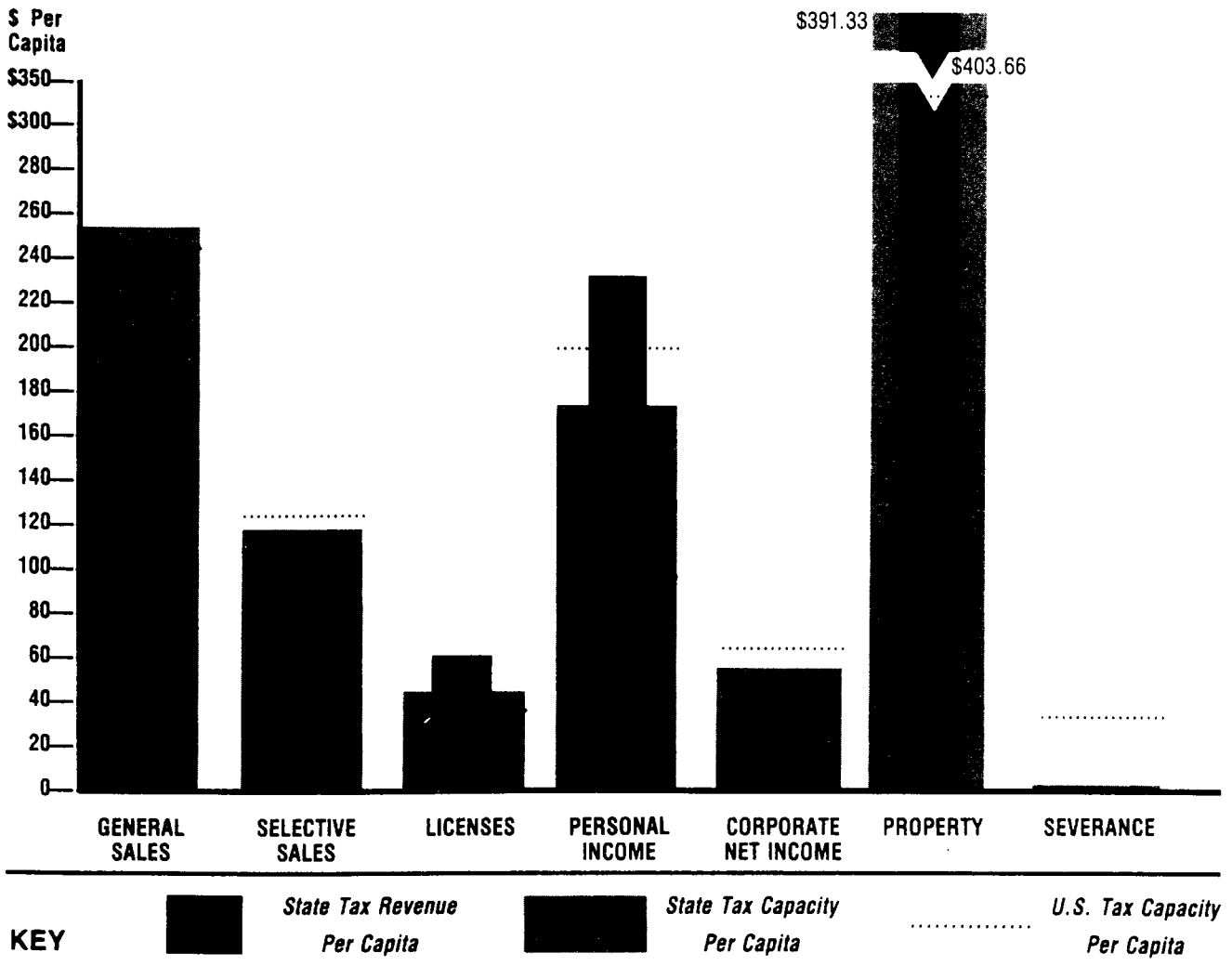


Table A-17

Kansas

	1967	1975	1977	1979	1981	FISCAL BLOOD PRESSURE: (1977-1981) 87/98	
Tax Effort	96	85	89	87	87		
Tax Capacity	105	109	105	109	109		

Tax Source	Tax Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index	Revenue Less Capacity
General Sales	\$246.78	102.0	\$588,084	\$482,289	\$202.39	82.0	-\$105,794
Selective Sales	\$126.61	103.6	\$301,706	\$249,406	\$104.66	82.7	-\$52,299
License Taxes	\$45.37	123.9	\$108,119	\$89,685	\$37.64	83.0	-\$18,433
Personal Income	\$197.68	99.9	\$471,066	\$415,014	\$174.16	88.1	-\$56,051
Corporate Income	\$66.88	106.8	\$159,373	\$150,420	\$63.12	94.4	-\$8,952
Total Property	\$360.02	110.3	\$857,926	\$916,011	\$384.39	106.8	\$58,085
Estate & Gift	\$11.36	116.2	\$27,063	\$28,902	\$12.13	106.8	\$1,839
Severance	\$70.39	218.0	\$167,743	\$1,007	\$0.42	0.6	-\$166,736
Total Taxes	\$1,125.09	109.3	\$2,681,082	\$2,332,740	\$978.91	87.0	-\$348,341

NOTE: All per capita amounts are in dollars; otherwise, dollar data are in thousands of dollars.

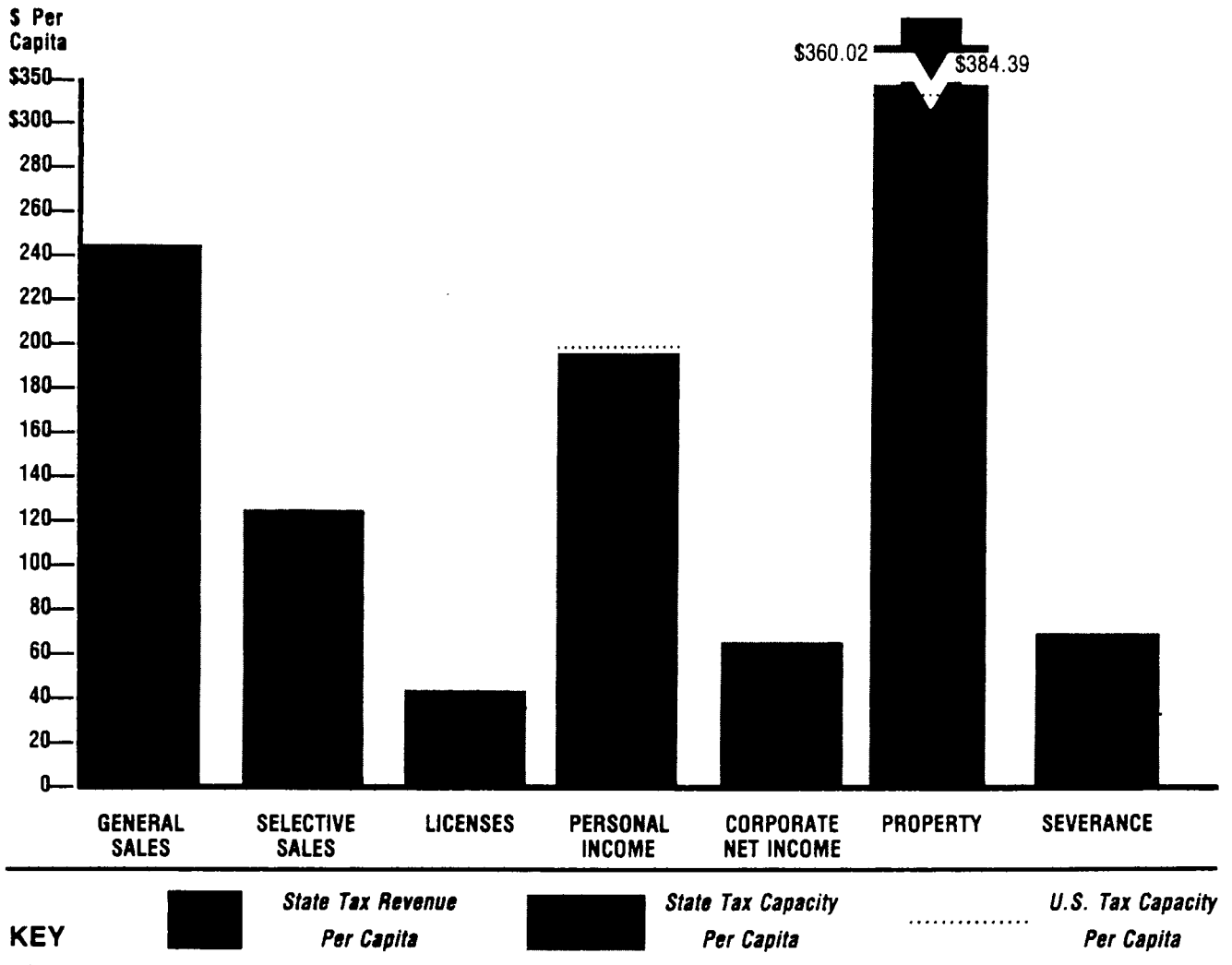


Table A-18

Kentucky

	1967	1975	1977	1979	1981	FISCAL BLOOD PRESSURE: (1977-1981) 88/105	
Tax Effort	85	84	84	87	88		
Tax Capacity	80	85	83	85	82		

Tax Source	Tax Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index	Revenue Less Capacity
General Sales	\$206.89	85.5	\$757,619	\$630,550	\$172.19	83.2	-\$127,069
Selective Sales	\$125.66	102.8	\$460,167	\$359,724	\$98.23	78.2	-\$100,442
License Taxes	\$36.92	100.8	\$135,200	\$83,263	\$22.74	61.6	-\$51,937
Personal Income	\$138.81	70.2	\$508,316	\$761,911	\$208.06	149.9	\$253,594
Corporate Income	\$54.80	87.5	\$200,692	\$154,785	\$42.27	77.1	-\$45,906
Total Property	\$242.76	74.4	\$888,971	\$519,971	\$141.99	58.5	-\$368,999
Estate & Gift	\$4.88	49.9	\$17,865	\$28,321	\$7.73	158.5	\$10,456
Severance	\$33.27	103.1	\$121,844	\$194,431	\$53.09	159.6	\$72,586
Total Taxes	\$843.99	82.0	\$3,090,679	\$2,732,962	\$746.30	88.4	-\$357,717

NOTE: All per capita amounts are in dollars; otherwise, dollar data are in thousands of dollars.

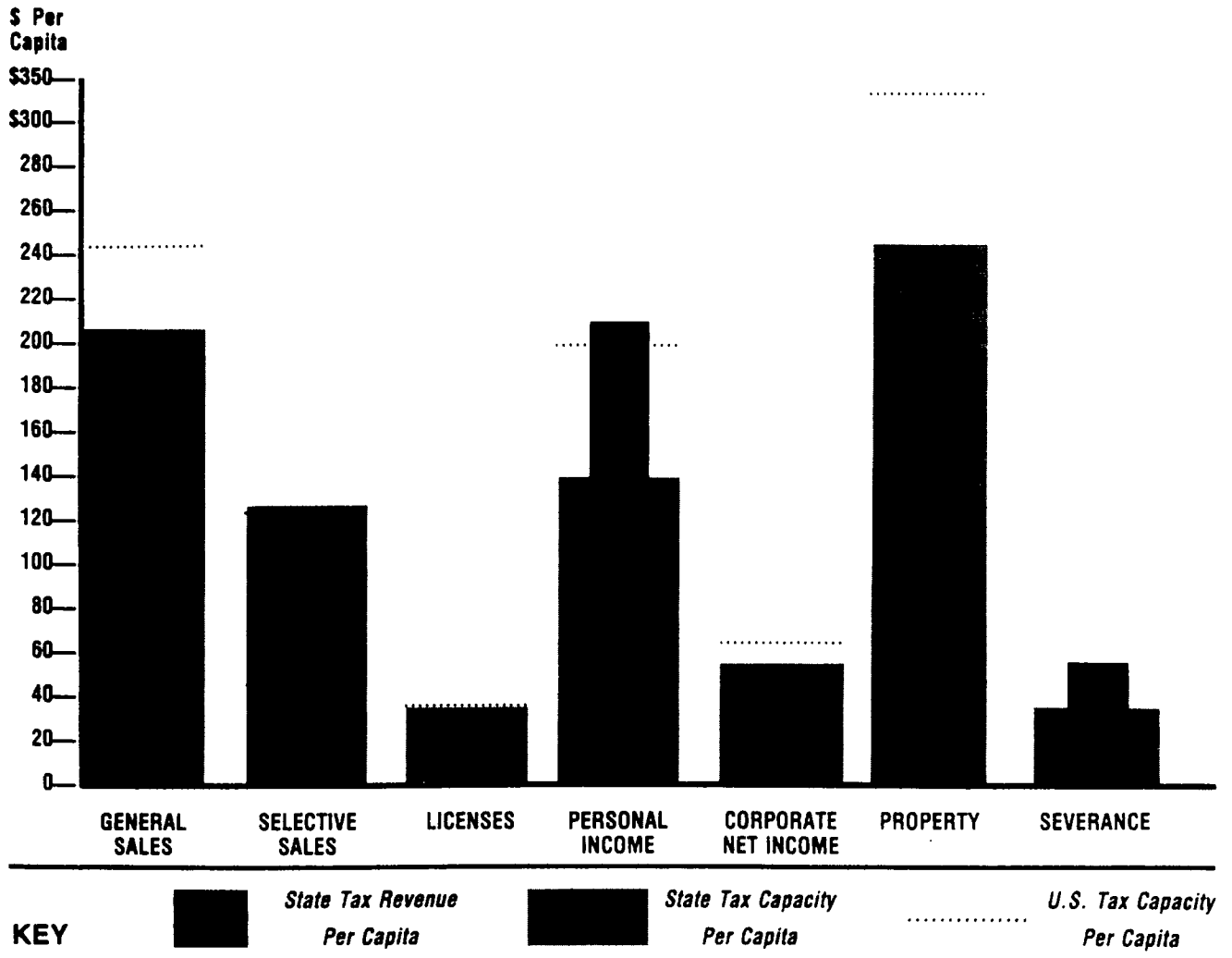


Table A-19

Louisiana

	1967	1975	1977	1979	1981	FISCAL BLOOD PRESSURE: (1977-1981) 77/97	
Tax Effort	90	87	79	82	77		
Tax Capacity	94	97	99	104	117		

Tax Source	Tax Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index	Revenue Less Capacity
General Sales	\$208.57	86.2	\$898,531	\$1,536,412	\$356.64	171.0	\$637,881
Selective Sales	\$139.83	114.4	\$602,399	\$482,451	\$111.99	80.1	-\$119,947
License Taxes	\$37.77	103.1	\$162,707	\$148,858	\$34.55	91.5	-\$13,848
Personal Income	\$195.61	98.9	\$842,699	\$185,669	\$43.10	22.0	-\$657,029
Corporate Income	\$96.18	153.6	\$414,346	\$266,610	\$61.89	64.3	-\$147,735
Total Property	\$351.76	107.8	\$1,515,373	\$515,296	\$119.61	34.0	-\$1,000,077
Estate & Gift	\$8.66	88.6	\$37,299	\$24,516	\$5.69	65.7	-\$12,782
Severance	\$162.08	502.0	\$698,239	\$809,139	\$187.82	115.9	\$110,899
Total Taxes	\$1,200.46	116.6	\$5,171,597	\$3,968,957	\$921.30	76.7	-\$1,202,640

NOTE: All per capita amounts are in dollars; otherwise, dollar data are in thousands of dollars.

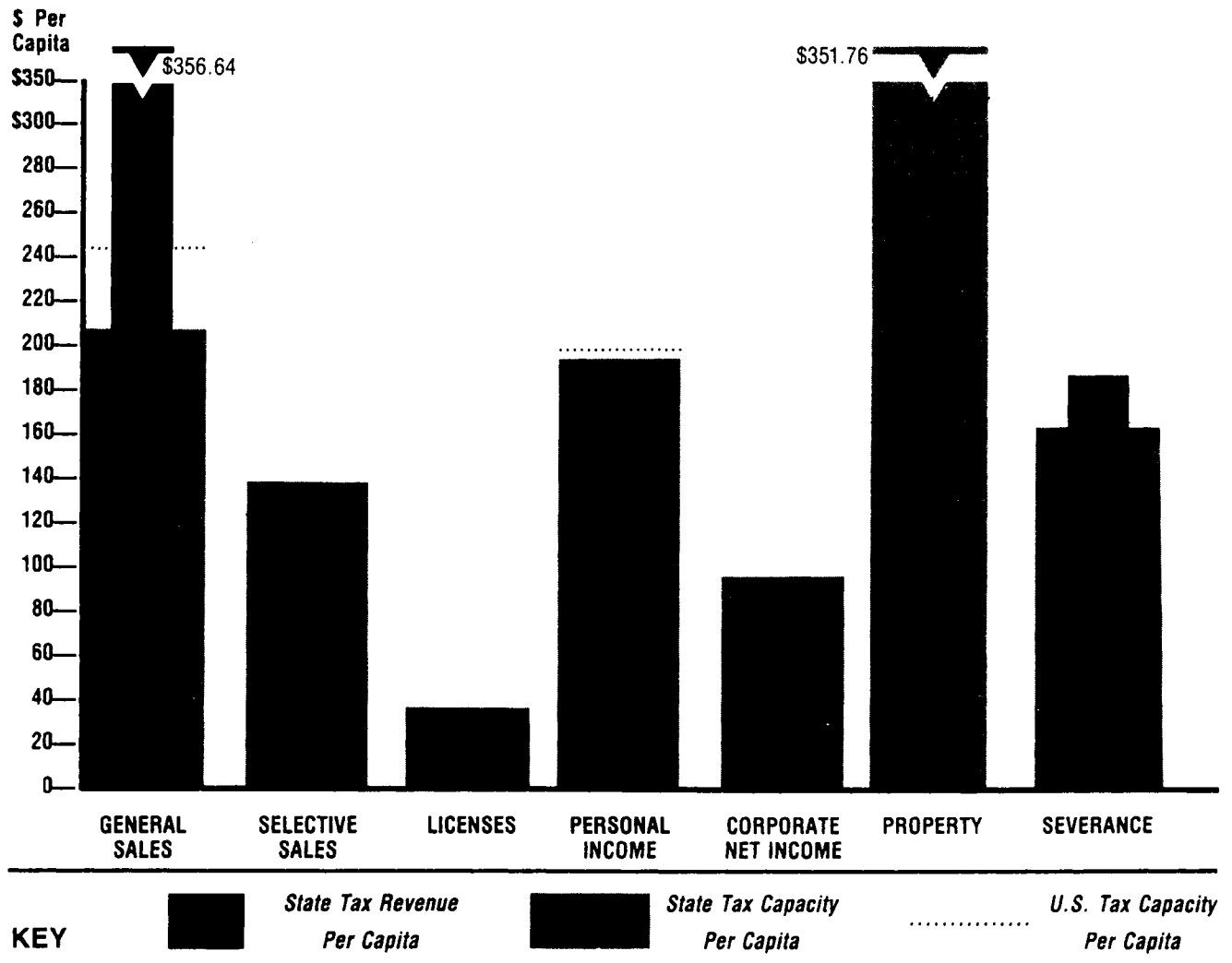


Table A-20

Maine

	1967	1975	1977	1979	1981	FISCAL BLOOD PRESSURE: (1977-1981) 113/112	
Tax Effort	105	104	100	110	113		
Tax Capacity	81	84	82	80	79		

Tax Source	Tax Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index	Revenue Less Capacity
General Sales	\$234.45	96.9	\$265,635	\$235,677	\$208.01	88.7	-\$29,957
Selective Sales	\$108.05	88.4	\$122,422	\$136,634	\$120.60	111.6	\$14,212
License Taxes	\$36.45	99.5	\$41,294	\$44,090	\$38.92	106.8	\$2,796
Personal Income	\$135.87	68.7	\$153,936	\$176,601	\$155.87	114.7	\$22,665
Corporate Income	\$44.38	70.9	\$50,281	\$39,192	\$34.59	77.9	-\$11,088
Total Property	\$252.08	77.3	\$285,605	\$400,461	\$353.45	140.2	\$114,856
Estate & Gift	\$4.27	43.7	\$4,837	\$14,235	\$12.56	294.3	\$9,398
Severance	\$0.30	0.9	\$338	\$0	\$0.00	0.0	-\$338
Total Taxes	\$815.84	79.2	\$924,350	\$1,046,896	\$924.00	113.3	\$122,546

NOTE: All per capita amounts are in dollars; otherwise, dollar data are in thousands of dollars.

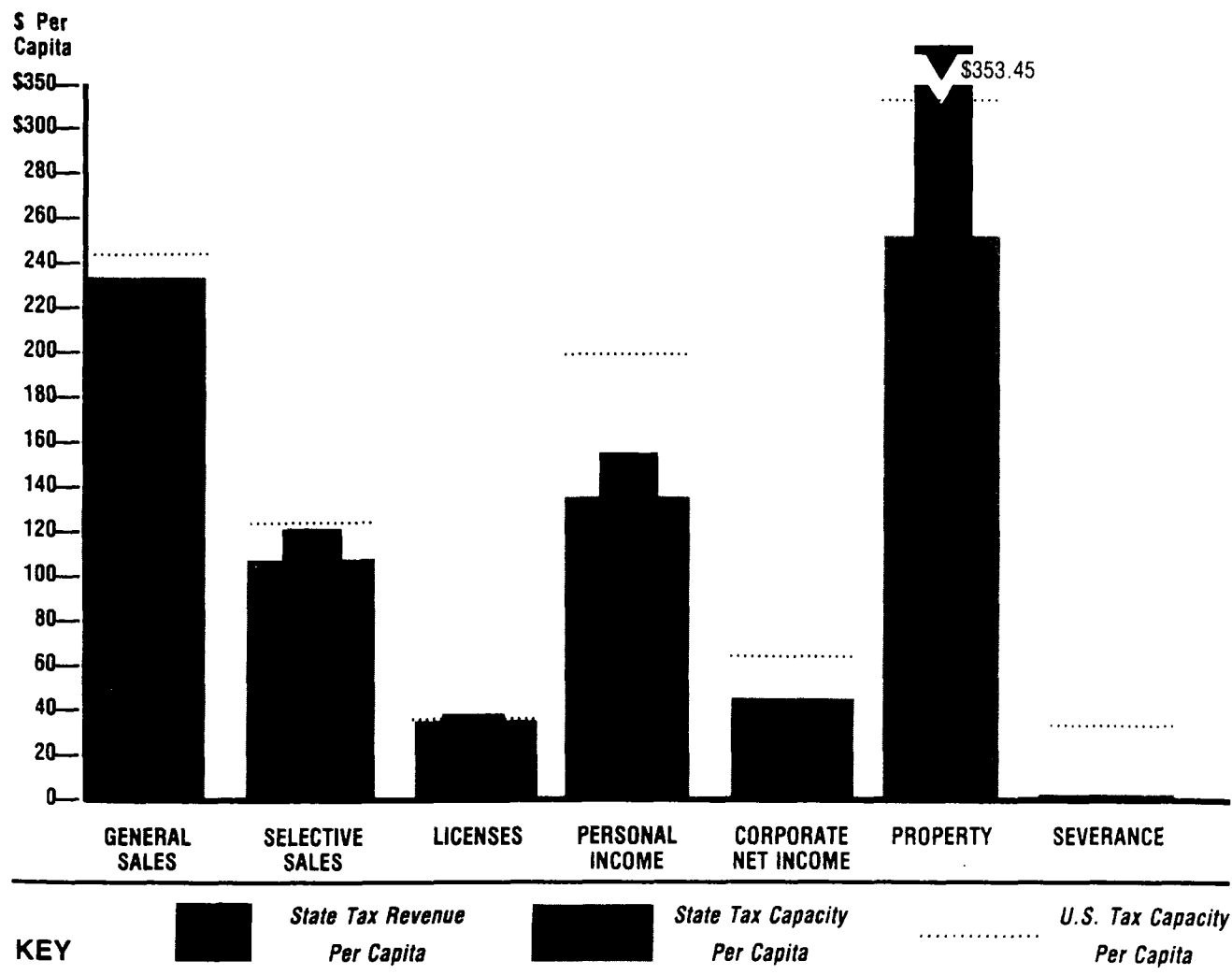


Table A-21

Maryland

	1967	1975	1977	1979	1981	FISCAL BLOOD PRESSURE: (1977-1981) 107/101	
Tax Effort	103	106	105	109	107		
Tax Capacity	101	101	101	99	98		

Tax Source	Tax Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index	Revenue Less Capacity
General Sales	\$255.98	105.8	\$1,091,233	\$753,673	\$176.79	69.1	-\$37,559
Selective Sales	\$122.83	100.5	\$523,636	\$495,435	\$116.22	94.6	-\$28,200
License Taxes	\$31.01	84.7	\$132,208	\$97,522	\$22.88	73.8	-\$34,685
Personal Income	\$231.47	117.0	\$986,773	\$1,789,563	\$419.79	181.4	\$802,789
Corporate Income	\$47.29	75.5	\$201,590	\$156,337	\$36.67	77.6	-\$45,252
Total Property	\$309.19	94.8	\$1,318,088	\$1,306,339	\$306.44	99.1	-\$11,749
Estate & Gift	\$10.47	107.1	\$44,636	\$22,265	\$5.22	49.9	-\$22,370
Severance	\$1.12	3.5	\$4,762	\$0	\$0.00	0.0	-\$4,762
Total Taxes	\$1,009.37	98.0	\$4,302,930	\$4,621,140	\$1,084.01	107.4	\$318,210

NOTE: All per capita amounts are in dollars; otherwise, dollar data are in thousands of dollars.

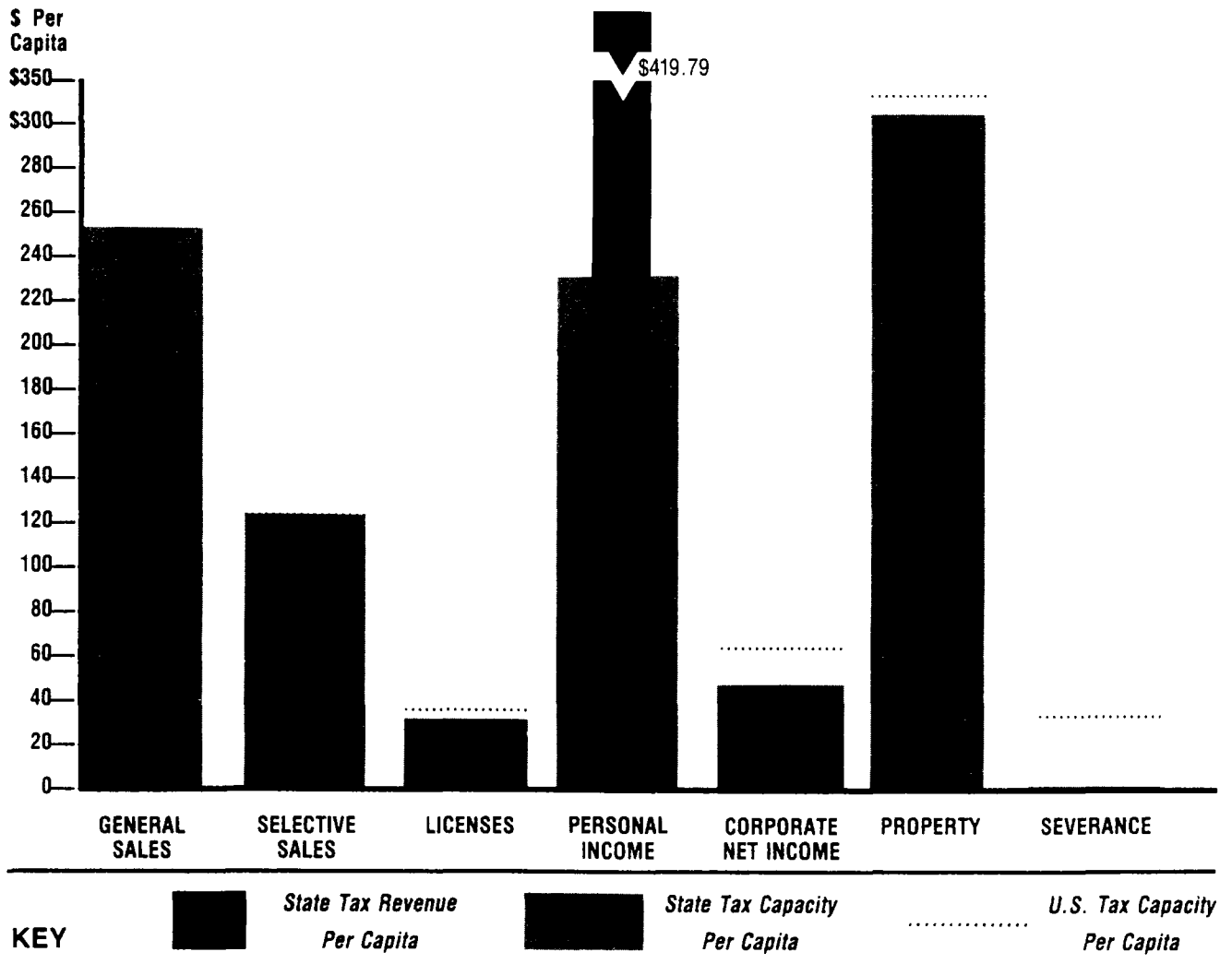


Table A-22

Massachusetts

	1967	1975	1977	1979	1981	FISCAL BLOOD PRESSURE: (1977-1981) 134/101	
Tax Effort	121	129	133	144	134		
Tax Capacity	98	98	95	93	96		

Tax Source	Tax Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index	Revenue Less Capacity
General Sales	\$246.54	101.9	\$1,423,264	\$859,715	\$148.92	60.4	-\$563,548
Selective Sales	\$121.11	99.1	\$699,156	\$626,881	\$108.59	89.7	-\$72,274
License Taxes	\$32.38	88.4	\$186,945	\$115,987	\$20.09	62.0	-\$70,957
Personal Income	\$215.79	109.1	\$1,245,774	\$2,057,956	\$356.48	165.2	\$812,182
Corporate Income	\$59.71	95.4	\$344,730	\$536,068	\$92.86	155.5	\$191,338
Total Property	\$303.69	93.1	\$1,753,230	\$3,370,500	\$583.84	192.2	\$1,617,270
Estate & Gift	\$9.26	94.7	\$53,450	\$82,019	\$14.21	153.5	\$28,569
Severance	\$0.15	0.5	\$856	\$0	\$0.00	0.0	-\$856
Total Taxes	\$988.64	96.0	\$5,707,408	\$7,649,132	\$1,324.98	134.0	\$1,941,724

NOTE: All per capita amounts are in dollars; otherwise, dollar data are in thousands of dollars.

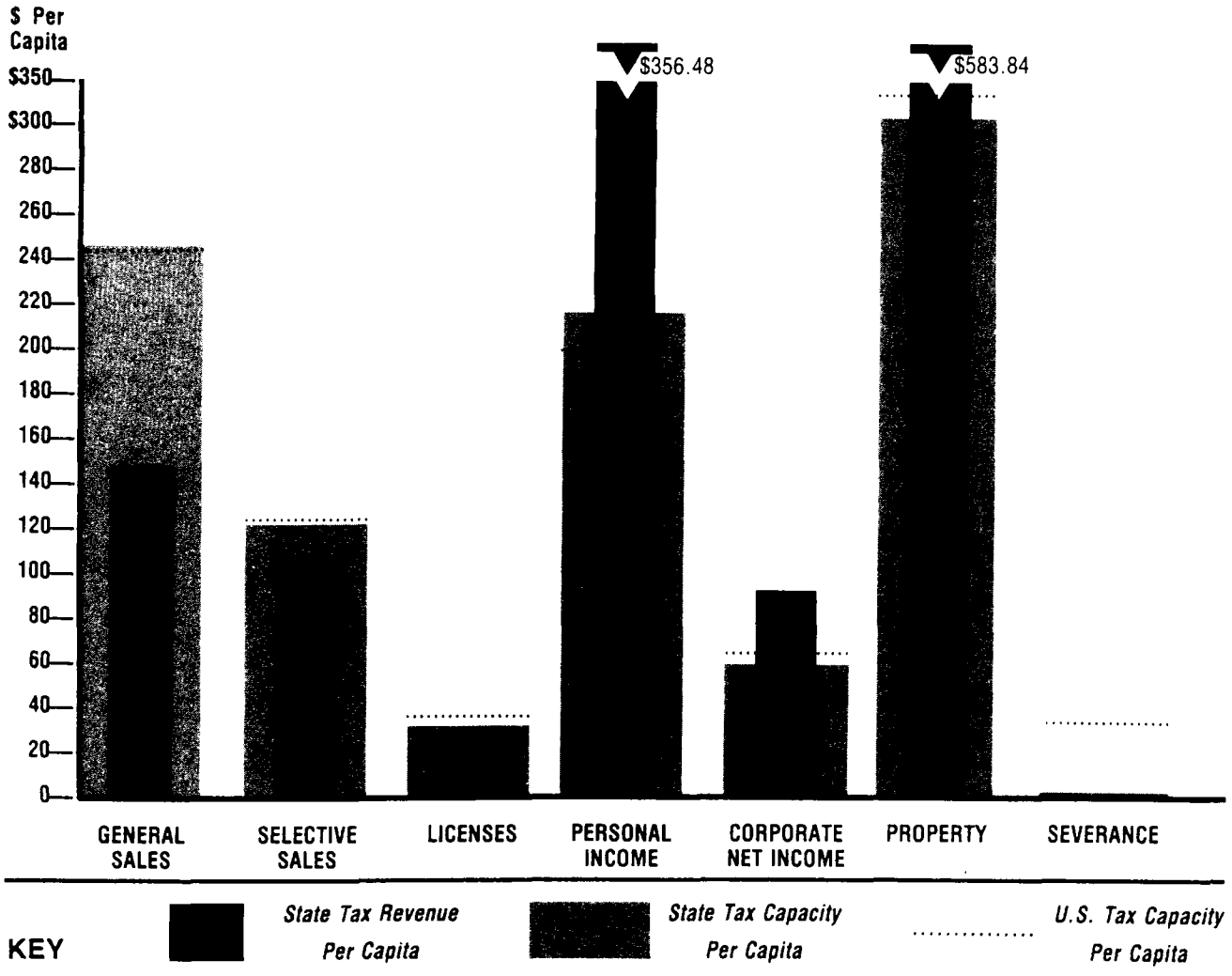


Table A-23

Michigan

	1967	1975	1977	1979	1981	FISCAL BLOOD PRESSURE: (1977-1981) 116/106	
Tax Effort	100	106	109	113	116		
Tax Capacity	104	101	103	104	96		

Tax Source	Tax Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index	Revenue Less Capacity
General Sales	\$247.09	102.1	\$2,274,194	\$1,792,674	\$194.77	78.8	-\$481,520
Selective Sales	\$120.38	98.5	\$1,108,008	\$856,977	\$93.11	77.3	-\$251,030
License Taxes	\$34.35	93.8	\$316,165	\$284,871	\$30.95	90.1	-\$31,294
Personal Income	\$194.06	98.1	\$1,786,087	\$2,229,943	\$242.28	124.9	\$443,855
Corporate Income	\$59.91	95.7	\$551,435	\$943,908	\$102.55	171.2	\$392,472
Total Property	\$318.61	97.6	\$2,932,444	\$4,343,009	\$471.86	148.1	\$1,410,564
Estate & Gift	\$4.99	51.0	\$45,887	\$50,714	\$5.51	110.5	\$4,827
Severance	\$11.15	34.5	\$102,585	\$82,622	\$8.98	80.5	-\$19,963
Total Taxes	\$990.53	96.2	\$9,116,811	\$10,584,723	\$1,150.01	116.1	\$1,467,911

NOTE: All per capita amounts are in dollars; otherwise, dollar data are in thousands of dollars.

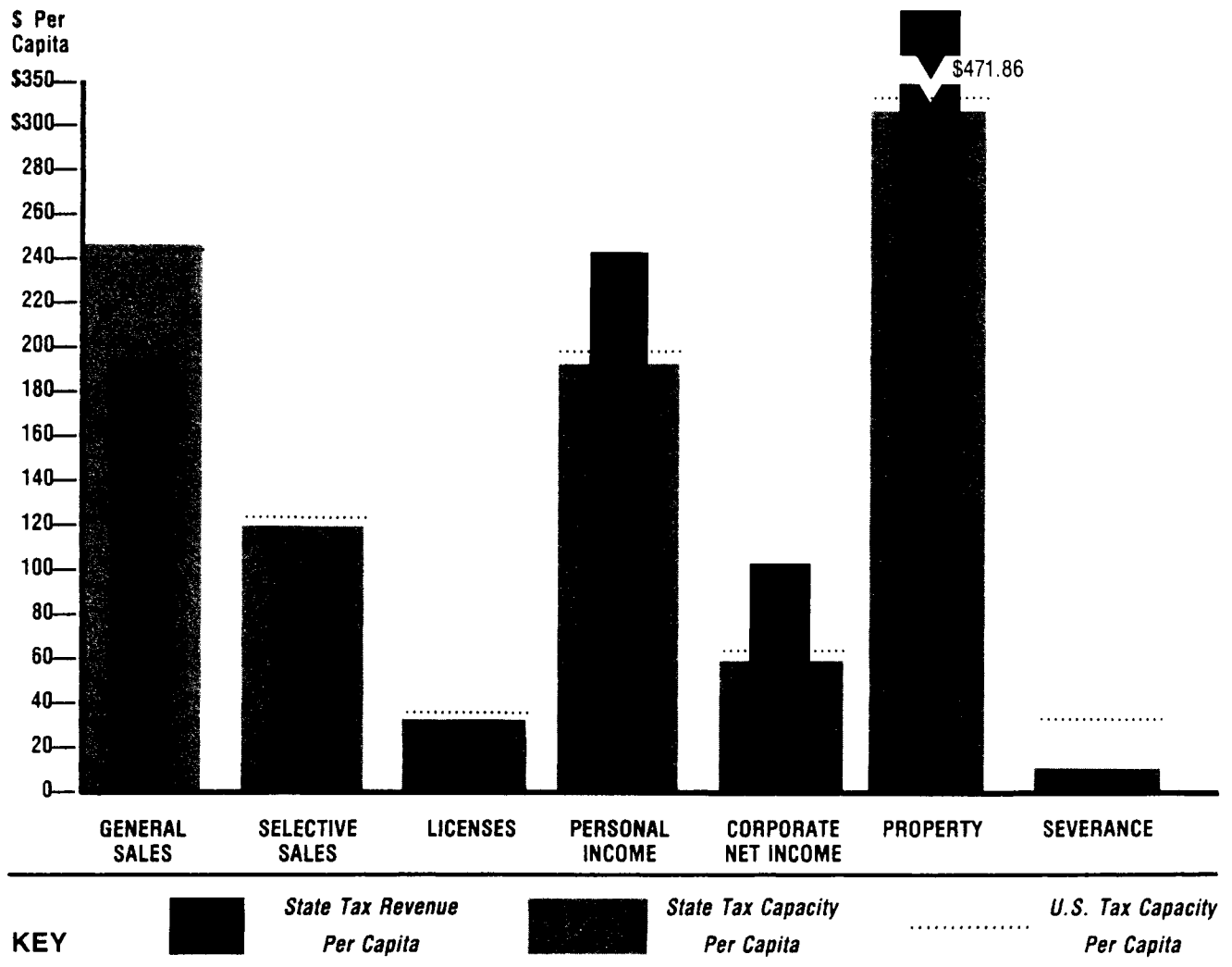


Table A-24

Minnesota

	1967	1975	1977	1979	1981	FISCAL BLOOD PRESSURE: (1977-1981) 109/97	
Tax Effort	119	117	112	115	109		
Tax Capacity	95	97	100	105	100		

Tax Source	Tax Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index	Revenue Less Capacity
General Sales	\$262.47	108.5	\$1,074,542	\$695,564	\$169.90	64.7	-\$378,977
Selective Sales	\$114.34	93.6	\$468,087	\$535,519	\$130.81	114.4	\$67,432
License Taxes	\$42.33	115.6	\$173,295	\$171,675	\$41.93	99.1	-\$1,619
Personal Income	\$186.41	94.3	\$763,175	\$1,396,431	\$341.09	183.0	\$633,255
Corporate Income	\$61.28	97.8	\$250,860	\$331,717	\$81.03	132.2	\$80,857
Total Property	\$350.31	107.4	\$1,434,185	\$1,332,531	\$325.48	92.9	-\$101,654
Estate & Gift	\$9.10	93.1	\$37,271	\$28,775	\$7.03	77.2	-\$8,495
Severance	\$4.64	14.4	\$19,004	\$98,858	\$24.15	520.2	\$79,853
Total Taxes	\$1,030.88	100.1	\$4,220,423	\$4,591,076	\$1,121.42	108.8	\$370,653

NOTE: All per capita amounts are in dollars; otherwise, dollar data are in thousands of dollars.

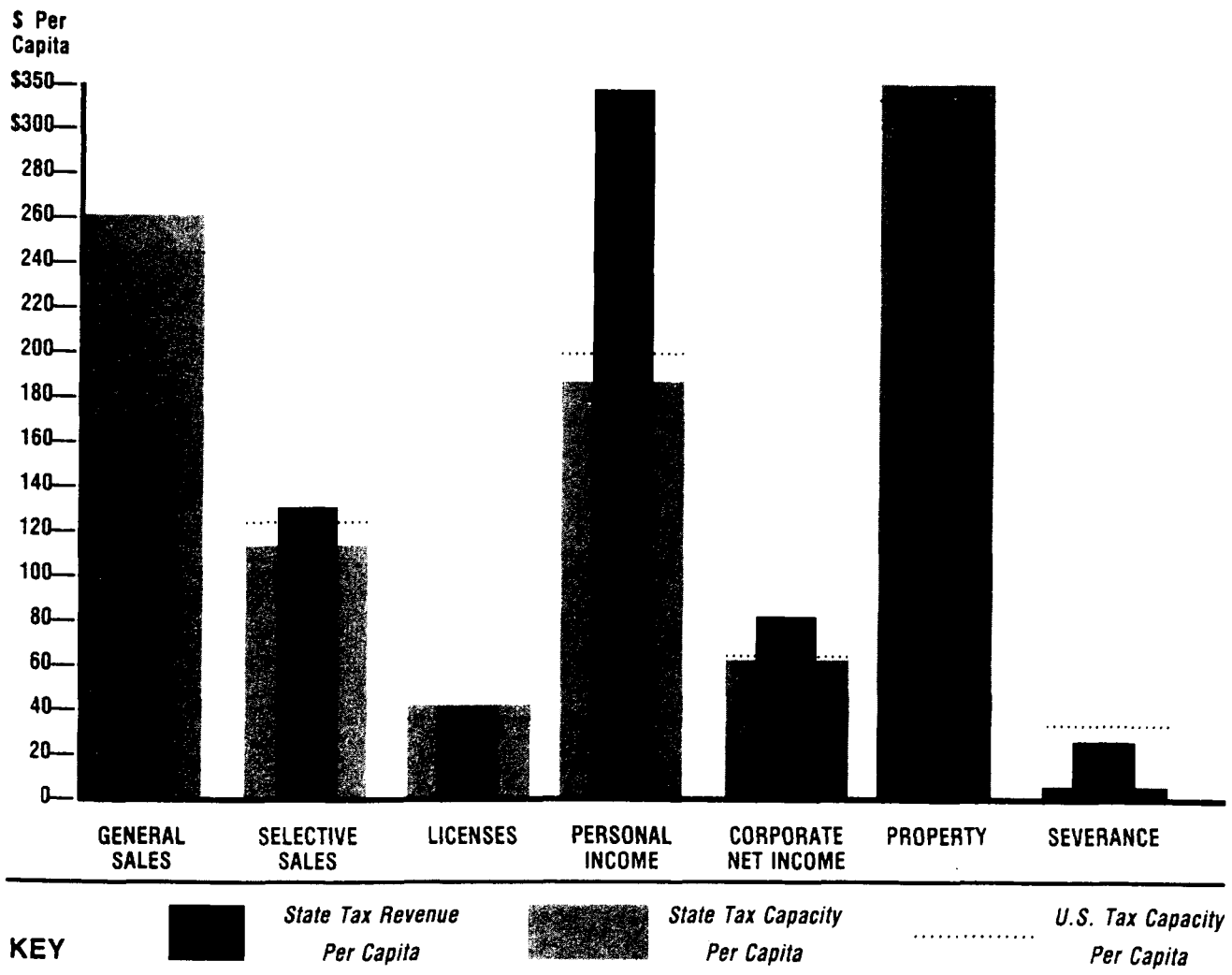


Table A-25

Mississippi

	1967	1975	1977	1979	1981	FISCAL BLOOD PRESSURE: (1977-1981) 95/101	
Tax Effort	98	96	94	97	95		
Tax Capacity	64	70	70	70	72		

Tax Source	Tax Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index	Revenue Less Capacity
General Sales	\$160.68	66.4	\$406,685	\$723,567	\$285.88	177.9	\$316,882
Selective Sales	\$113.44	92.8	\$287,112	\$243,481	\$96.20	84.8	-\$43,630
License Taxes	\$31.77	86.7	\$80,400	\$75,475	\$29.82	93.9	-\$4,924
Personal Income	\$116.40	58.9	\$294,617	\$191,137	\$75.52	64.9	-\$103,479
Corporate Income	\$44.96	71.8	\$113,804	\$63,831	\$25.22	56.1	-\$49,972
Total Property	\$229.81	70.4	\$581,660	\$377,134	\$149.01	64.8	-\$204,526
Estate & Gift	\$4.13	42.2	\$10,445	\$6,051	\$2.39	57.9	-\$4,393
Severance	\$36.27	112.4	\$91,810	\$85,670	\$33.85	93.3	-\$6,140
Total Taxes	\$737.47	71.6	\$1,866,537	\$1,766,352	\$697.89	94.6	-\$100,184

NOTE: All per capita amounts are in dollars; otherwise, dollar data are in thousands of dollars.

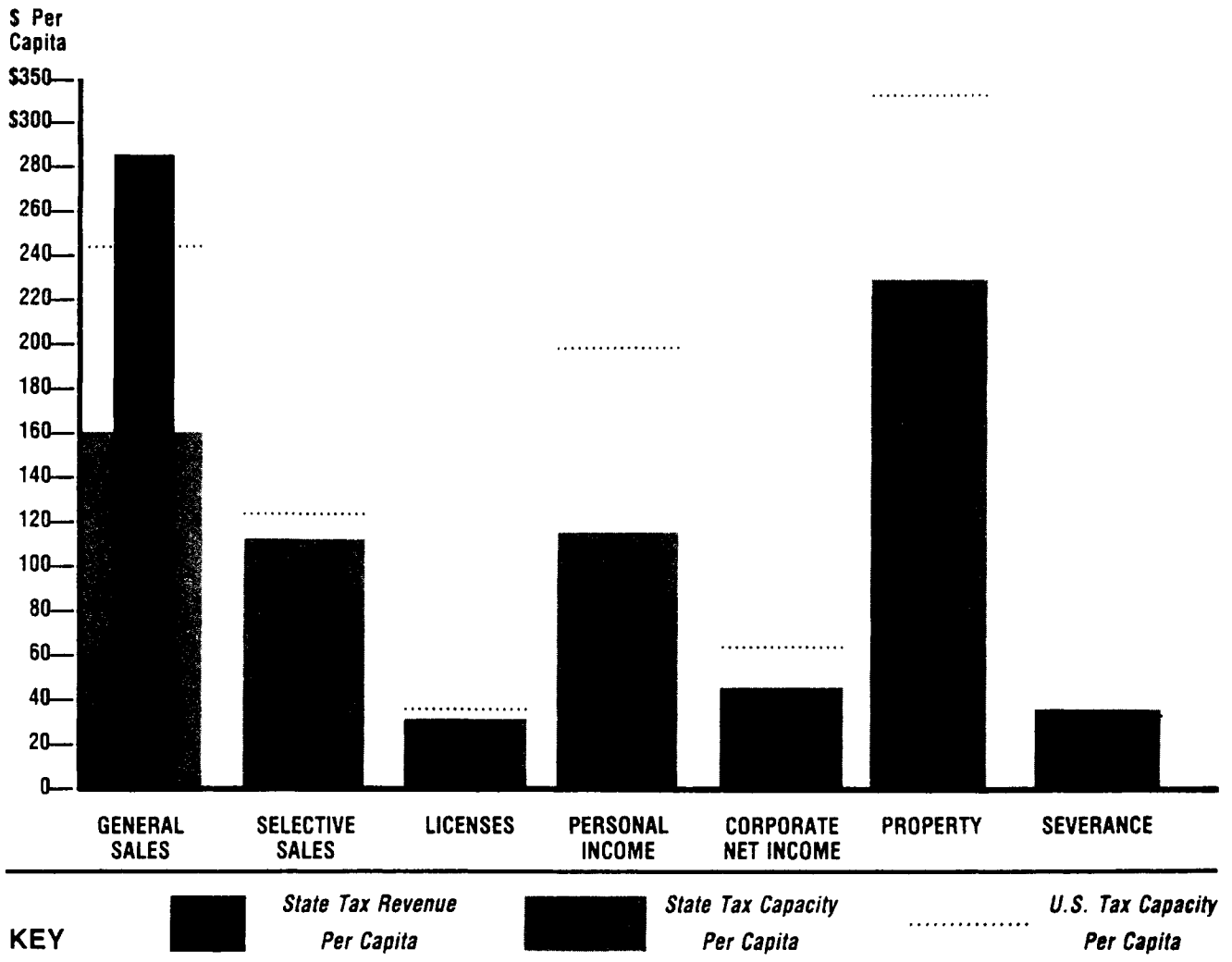


Table A-26

Missouri

	1967	1975	1977	1979	1981	FISCAL BLOOD PRESSURE: (1977-1981) 81/101	
Tax Effort	86	84	80	82	81		
Tax Capacity	97	96	96	97	92		

Tax Source	Tax Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index	Revenue Less Capacity
General Sales	\$242.22	100.1	\$1,196,802	\$1,053,978	\$213.31	88.1	-\$142,823
Selective Sales	\$117.48	96.1	\$580,458	\$542,741	\$109.84	93.5	-\$37,716
License Taxes	\$38.70	105.6	\$191,200	\$166,614	\$33.72	87.1	-\$24,585
Personal Income	\$188.18	95.1	\$929,780	\$791,936	\$160.28	85.2	-\$137,843
Corporate Income	\$53.73	85.8	\$265,495	\$128,281	\$25.96	48.3	-\$137,213
Total Property	\$296.57	90.9	\$1,465,355	\$1,093,050	\$221.22	74.6	-\$372,305
Estate & Gift	\$8.68	88.8	\$42,895	\$26,776	\$5.42	62.4	-\$16,118
Severance	\$2.13	6.6	\$10,546	\$0	\$0.00	0.0	-\$10,546
Total Taxes	\$947.69	92.1	\$4,682,535	\$3,803,382	\$769.76	81.2	-\$879,153

NOTE: All per capita amounts are in dollars; otherwise, dollar data are in thousands of dollars.

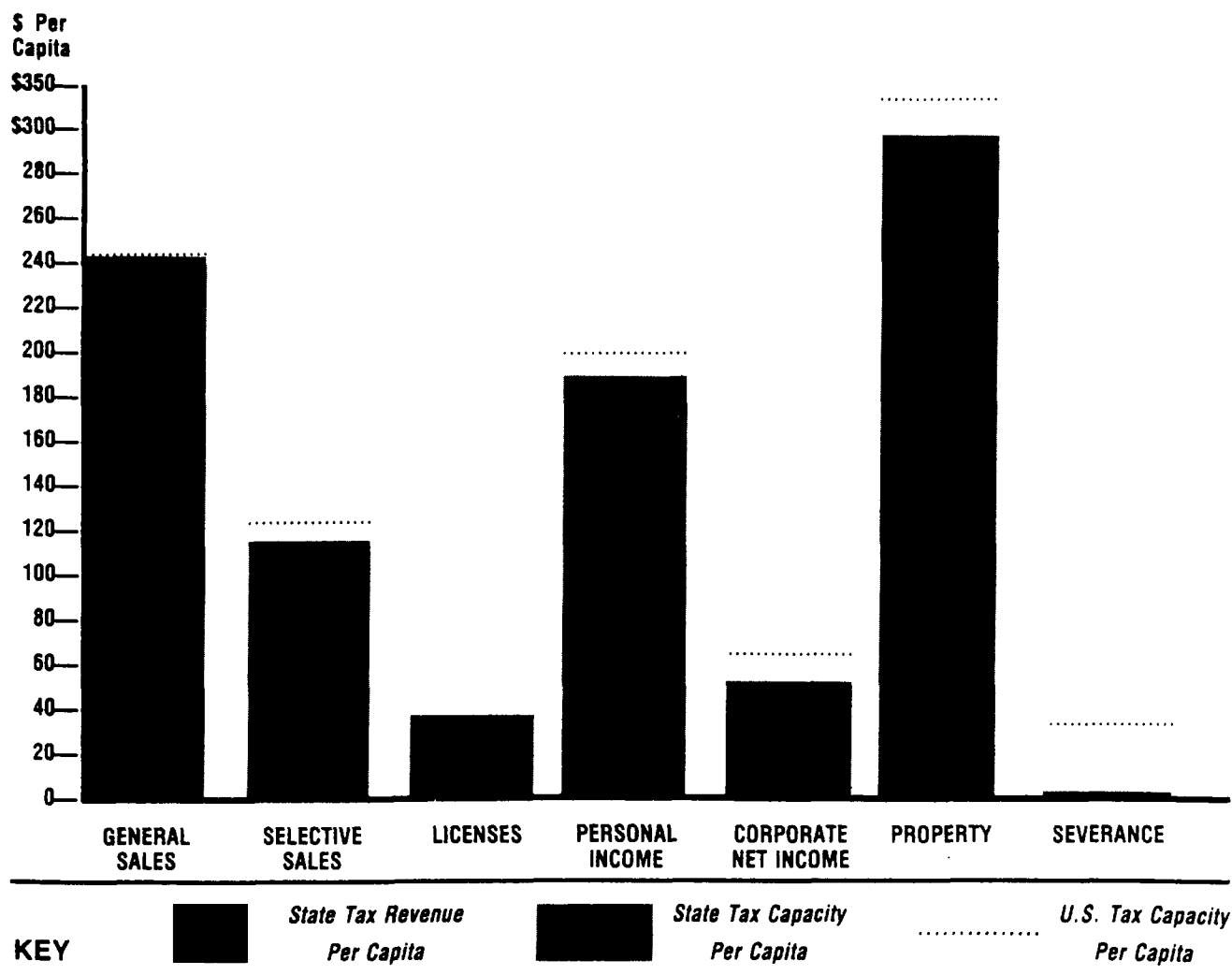


Table A-27

Montana

	1967	1975	1977	1979	1981	FISCAL BLOOD PRESSURE: (1977-1981) 92/98
Tax Effort	93	92	94	88	92	
Tax Capacity	105	103	103	113	114	

Tax Source	Tax Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index	Revenue Less Capacity
General Sales	\$273.05	112.9	\$216,530	\$0	\$0.00	0.0	-\$216,530
Selective Sales	\$126.10	103.2	\$99,997	\$95,276	\$120.15	95.3	-\$4,720
License Taxes	\$66.51	181.6	\$52,745	\$43,034	\$54.27	81.6	-\$9,710
Personal Income	\$155.91	78.8	\$123,639	\$146,035	\$184.16	118.1	\$22,396
Corporate Income	\$59.63	95.2	\$47,285	\$52,900	\$66.71	111.9	\$5,615
Total Property	\$382.06	117.1	\$302,971	\$413,783	\$521.80	136.6	\$110,812
Estate & Gift	\$8.03	82.2	\$6,370	\$6,194	\$7.81	97.2	-\$175
Severance	\$97.64	302.4	\$77,430	\$99,248	\$125.16	128.2	\$21,817
Total Taxes	\$1,168.94	113.5	\$926,971	\$856,475	\$1,080.05	92.4	-\$70,495

NOTE: All per capita amounts are in dollars; otherwise, dollar data are in thousands of dollars.

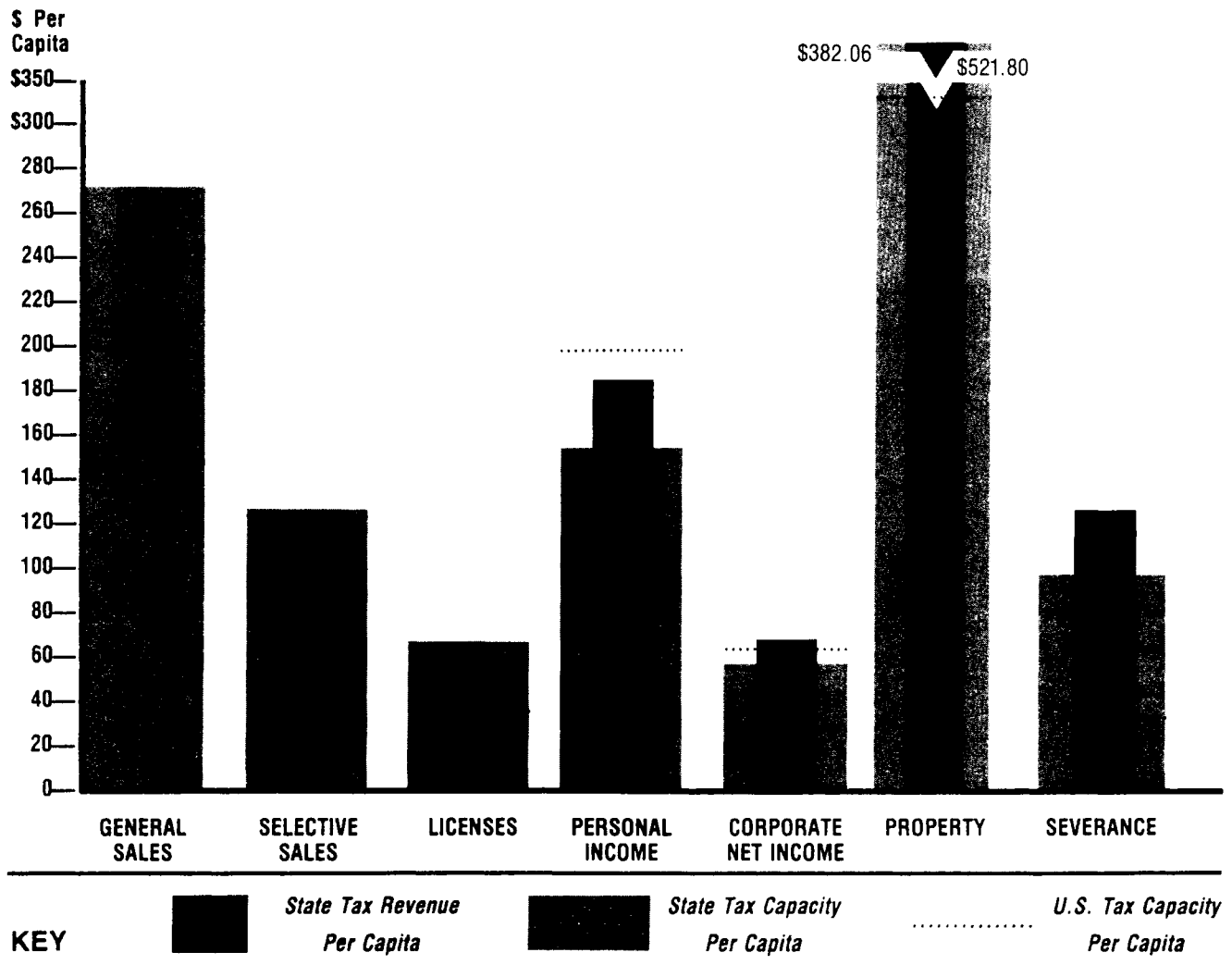


Table A-28

Nebraska

	1967	1975	1977	1979	1981	FISCAL BLOOD PRESSURE: (1977-1981) 95/96	
Tax Effort	78	85	98	98	95		
Tax Capacity	110	106	101	100	97		

Tax Source	Tax Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index	Revenue Less Capacity
General Sales	\$249.39	103.1	\$393,292	\$324,886	\$206.02	82.6	-\$68,405
Selective Sales	\$123.74	101.3	\$195,143	\$189,508	\$120.17	97.1	-\$5,634
License Taxes	\$45.80	125.0	\$72,219	\$60,765	\$38.53	84.1	-\$11,453
Personal Income	\$170.53	86.2	\$268,919	\$201,160	\$127.56	74.8	-\$67,758
Corporate Income	\$51.26	81.9	\$80,837	\$54,127	\$34.32	67.0	-\$26,709
Total Property	\$336.64	103.2	\$530,878	\$651,773	\$413.30	122.8	\$120,894
Estate & Gift	\$10.64	108.8	\$16,778	\$4,345	\$2.76	25.9	-\$12,432
Severance	\$8.91	27.6	\$14,050	\$4,196	\$2.66	29.9	-\$9,854
Total Taxes	\$996.91	96.8	\$1,572,120	\$1,490,766	\$945.32	94.8	-\$81,354

NOTE: All per capita amounts are in dollars; otherwise, dollar data are in thousands of dollars.

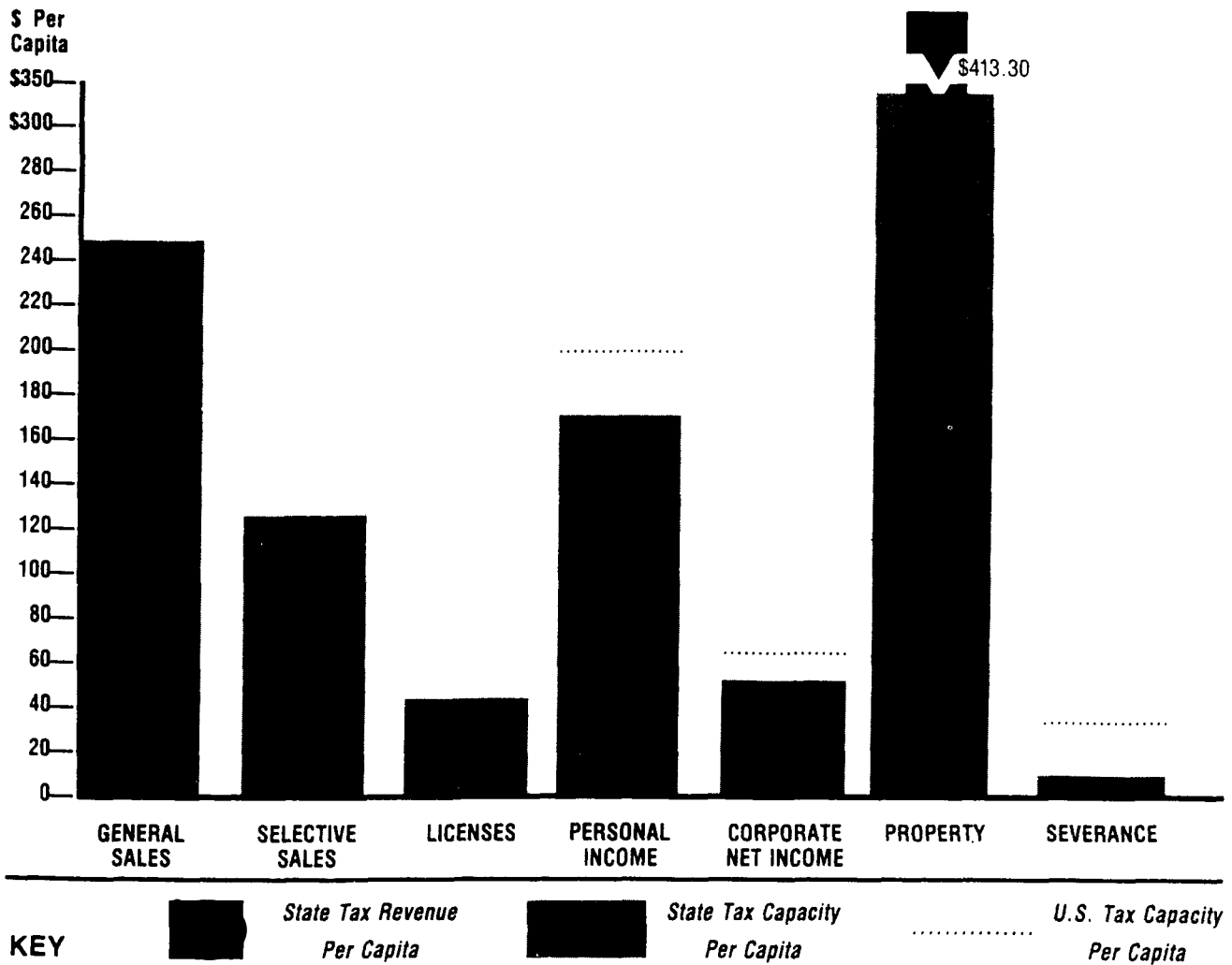


Table A-29

Nevada

	1967	1975	1977	1979	1981	FISCAL BLOOD PRESSURE: (1977-1981) 62/99	
Tax Effort	71	70	62	65	62		
Tax Capacity	171	145	148	154	148		

Tax Source	Tax Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index	Revenue Less Capacity
General Sales	\$644.99	266.6	\$545,017	\$234,983	\$278.09	43.1	-\$310,033
Selective Sales	\$171.89	140.7	\$145,246	\$270,480	\$320.10	186.2	\$125,234
License Taxes	\$46.98	128.3	\$39,700	\$30,932	\$36.61	77.9	-\$8,767
Personal Income	\$247.31	125.0	\$208,979	\$0	\$0.00	0.0	-\$208,979
Corporate Income	\$53.79	85.9	\$45,452	\$0	\$0.00	0.0	-\$45,452
Total Property	\$343.72	105.3	\$290,445	\$257,205	\$304.39	88.6	-\$33,239
Estate & Gift	\$8.26	84.5	\$6,977	\$0	\$0.00	0.0	-\$6,977
Severance	\$6.89	21.3	\$5,820	\$11	\$0.01	0.2	-\$5,809
Total Taxes	\$1,523.84	148.0	\$1,287,640	\$793,614	\$939.19	61.6	-\$494,025

NOTE: All per capita amounts are in dollars; otherwise, dollar data are in thousands of dollars.

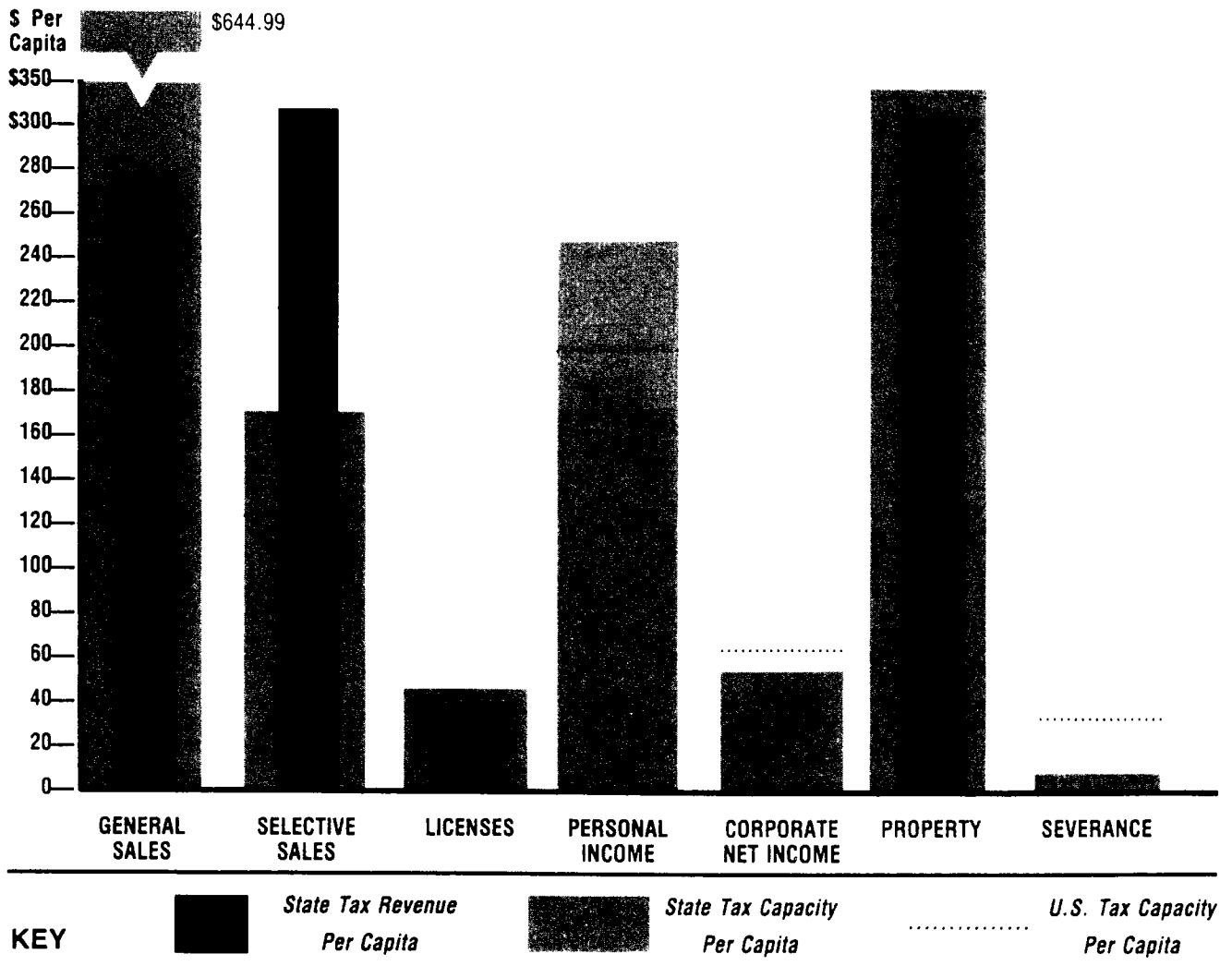


Table A-30

New Hampshire

	1967	1975	1977	1979	1981	FISCAL BLOOD PRESSURE: (1977-1981) 74/101	
Tax Effort	81	75	73	78	74		
Tax Capacity	110	102	102	96	95		

Tax Source	Tax Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index	Revenue Less Capacity
General Sales	\$271.33	112.2	\$253,962	\$0	\$0.00	0.0	-\$253,962
Selective Sales	\$146.19	119.6	\$136,836	\$104,474	\$111.62	76.4	-\$32,361
License Taxes	\$38.99	106.5	\$36,498	\$31,614	\$33.78	86.6	-\$4,883
Personal Income	\$182.87	92.5	\$171,168	\$12,617	\$13.48	7.4	-\$158,550
Corporate Income	\$55.87	89.2	\$52,295	\$57,338	\$61.26	109.6	\$5,043
Total Property	\$281.63	86.3	\$263,605	\$463,431	\$495.12	175.8	\$199,826
Estate & Gift	\$5.59	57.2	\$5,230	\$10,371	\$11.08	198.3	\$5,141
Severance	\$0.24	0.7	\$225	\$0	\$0.00	0.0	-\$225
Total Taxes	\$982.72	95.5	\$919,823	\$679,850	\$726.34	73.9	-\$239,973

NOTE: All per capita amounts are in dollars; otherwise, dollar data are in thousands of dollars.

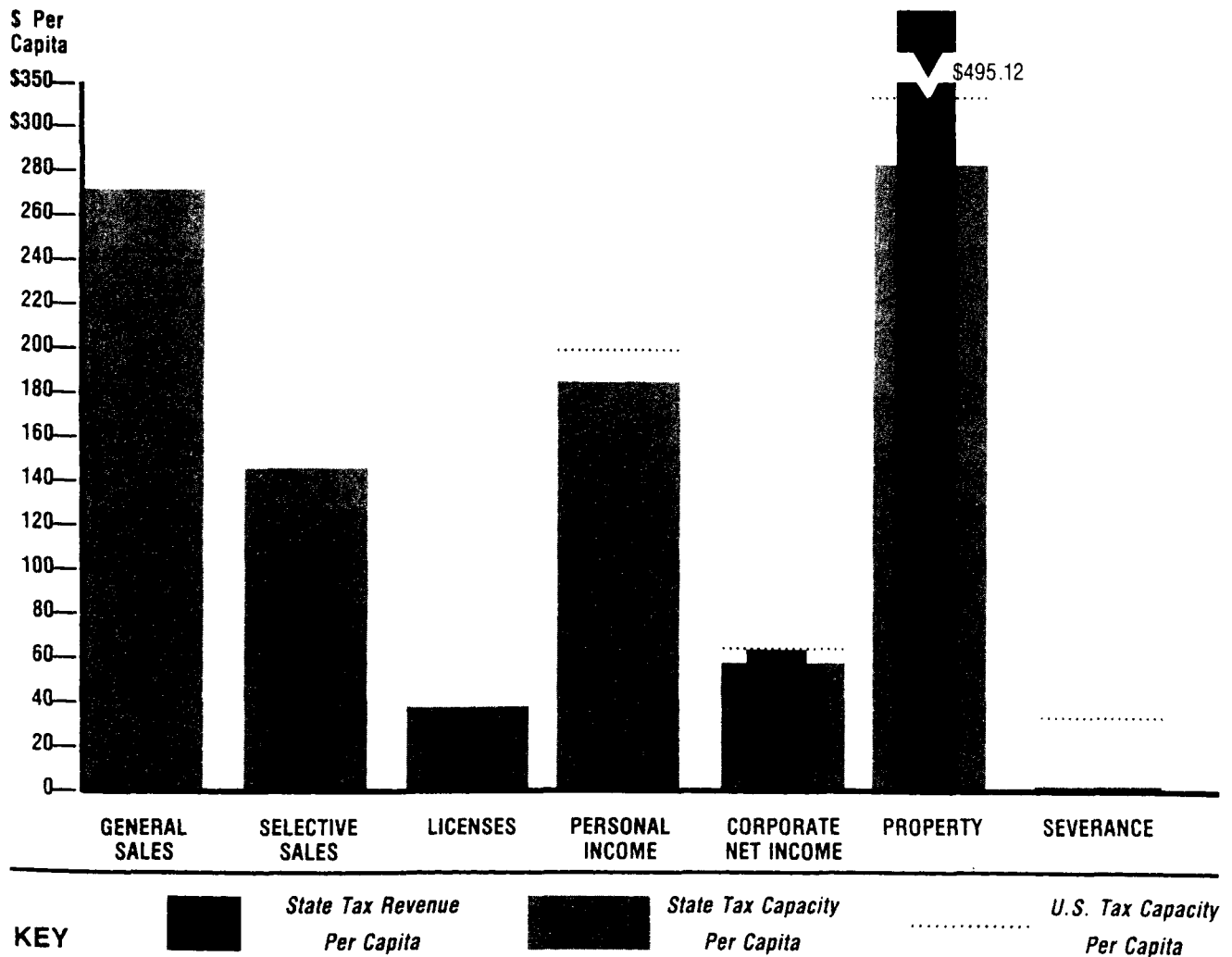


Table A-31

New Jersey

	1967	1975	1977	1979	1981	FISCAL BLOOD PRESSURE: (1977-1981) 112/99	
Tax Effort	97	103	113	118	112		
Tax Capacity	107	109	106	102	105		

Tax Source	Tax Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index	Revenue Less Capacity
General Sales	\$241.82	100.0	\$1,790,414	\$1,263,649	\$170.67	70.6	-\$526,764
Selective Sales	\$134.30	109.9	\$994,363	\$1,317,923	\$178.00	132.5	\$323,559
License Taxes	\$34.56	94.3	\$255,894	\$485,719	\$65.60	189.8	\$229,825
Personal Income	\$231.79	117.2	\$1,716,189	\$1,147,833	\$155.03	66.9	-\$568,355
Corporate Income	\$69.19	110.5	\$512,260	\$574,919	\$77.65	112.2	\$62,659
Total Property	\$358.39	109.8	\$2,653,497	\$3,999,910	\$540.24	150.7	\$1,346,413
Estate & Gift	\$7.60	77.8	\$56,291	\$123,279	\$16.65	219.0	\$66,988
Severance	\$0.17	0.5	\$1,254	\$0	\$0.00	0.0	-\$1,254
Total Taxes	\$1,077.82	104.7	\$7,980,165	\$8,913,238	\$1,203.84	111.7	\$933,072

NOTE: All per capita amounts are in dollars; otherwise, dollar data are in thousands of dollars.

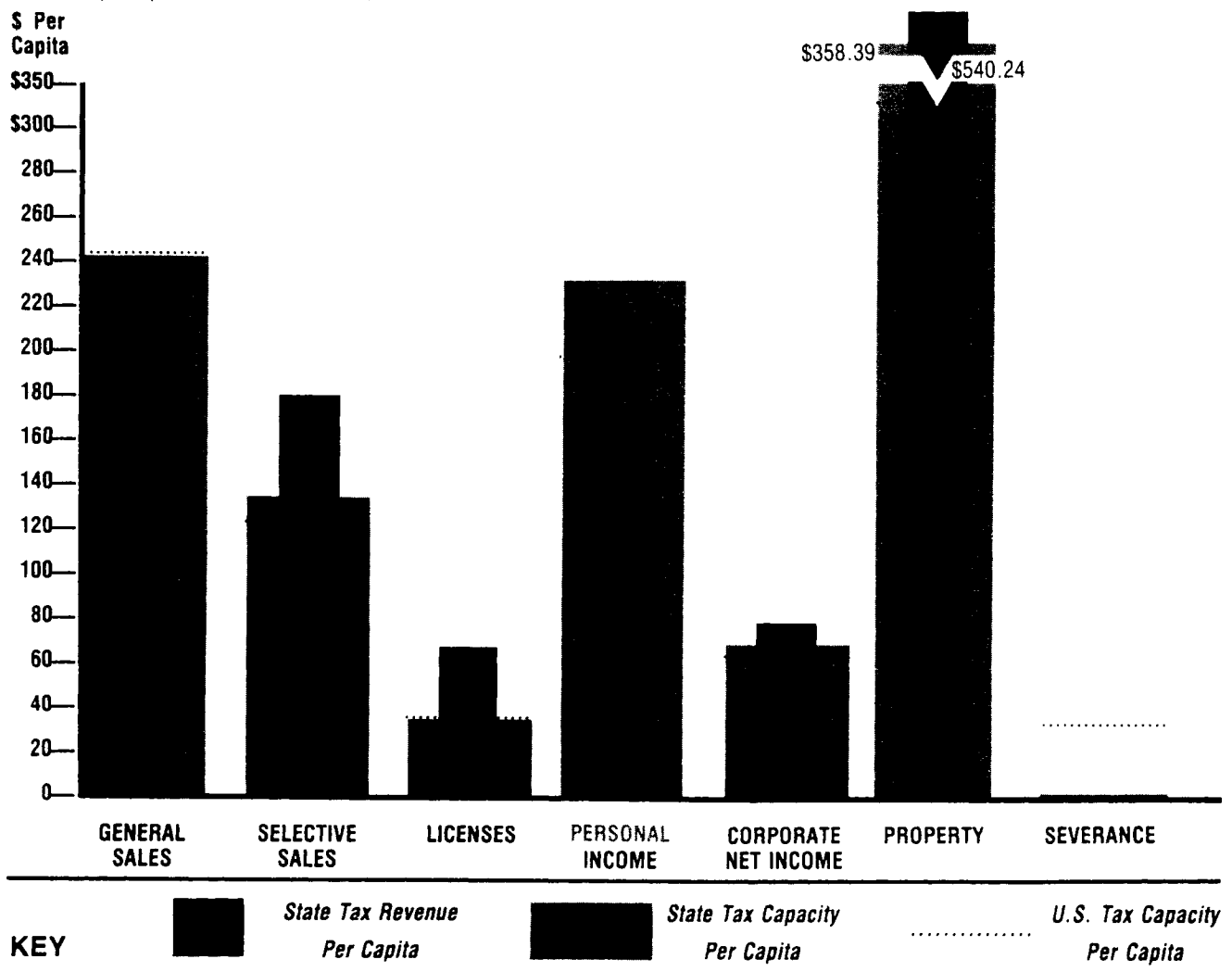


Table A-32

New Mexico

	1967	1975	1977	1979	1981	FISCAL BLOOD PRESSURE: (1977-1981) 89/115	
Tax Effort	92	85	77	85	89		
Tax Capacity	94	97	98	103	114		

Tax Source	Tax Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index	Revenue Less Capacity
General Sales	\$246.70	102.0	\$327,623	\$551,424	\$415.23	168.3	\$223,801
Selective Sales	\$127.22	104.1	\$168,946	\$141,527	\$106.57	83.8	-\$27,418
License Taxes	\$43.05	117.5	\$57,175	\$48,179	\$36.28	84.3	-\$8,995
Personal Income	\$156.00	78.9	\$207,170	\$70,936	\$53.42	34.2	-\$136,233
Corporate Income	\$59.40	94.9	\$78,887	\$53,522	\$40.30	67.8	-\$25,364
Total Property	\$311.80	95.6	\$414,072	\$193,113	\$145.42	46.6	-\$220,958
Estate & Gift	\$5.66	57.9	\$7,513	\$2,700	\$2.03	35.9	-\$4,812
Severance	\$220.16	681.9	\$292,373	\$322,591	\$242.91	110.3	\$30,217
Total Taxes	\$1,170.00	113.6	\$1,553,764	\$1,383,998	\$1,042.17	89.1	-\$169,765

NOTE: All per capita amounts are in dollars; otherwise, dollar data are in thousands of dollars.

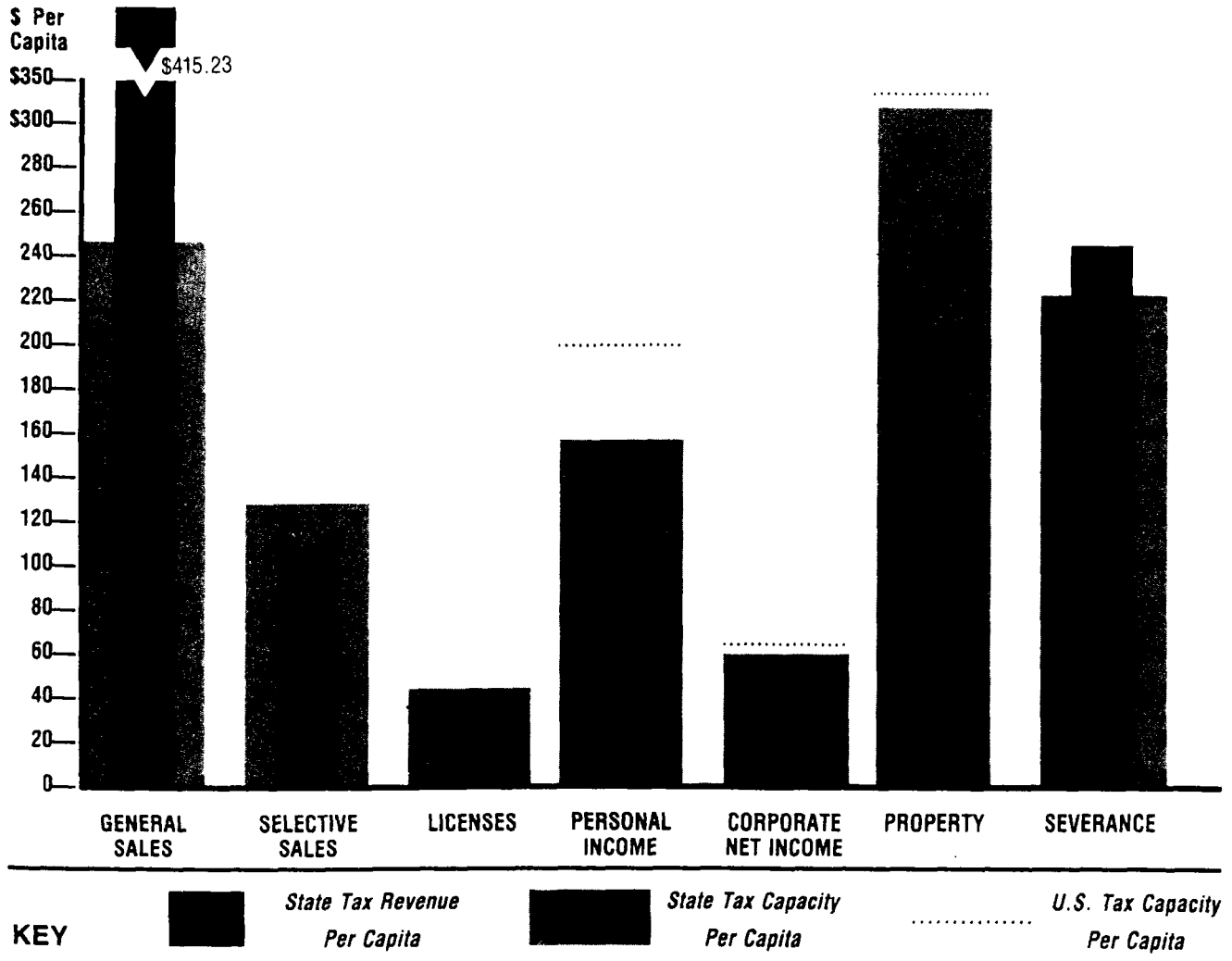


Table A-33

New York

	1967	1975	1977	1979	1981	FISCAL BLOOD PRESSURE: (1977-1981) 171/101	
Tax Effort	138	160	168	171	171		
Tax Capacity	108	98	94	89	89		

Tax Source	Tax Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index	Revenue Less Capacity
General Sales	\$218.96	90.5	\$3,854,166	\$5,414,530	\$307.61	140.5	\$1,560,364
Selective Sales	\$112.72	92.2	\$1,984,113	\$2,180,563	\$123.88	109.9	\$196,450
License Taxes	\$28.24	77.1	\$497,145	\$418,098	\$23.75	84.1	-\$79,047
Personal Income	\$220.11	111.3	\$3,874,346	\$7,632,278	\$433.60	197.0	\$3,757,932
Corporate Income	\$61.28	97.9	\$1,078,654	\$2,531,106	\$143.80	1234.7	\$1,452,452
Total Property	\$259.53	79.5	\$4,568,208	\$9,266,738	\$526.46	202.9	\$4,698,529
Estate & Gift	\$15.10	154.4	\$265,726	\$143,209	\$8.14	53.9	-\$122,516
Severance	\$0.48	1.5	\$8,395	\$0	\$0.00	0.0	-\$8,395
Total Taxes	\$916.42	89.0	\$16,130,756	\$27,586,527	\$1,567.24	171.0	\$11,455,770

NOTE: All per capita amounts are in dollars; otherwise, dollar data are in thousands of dollars.

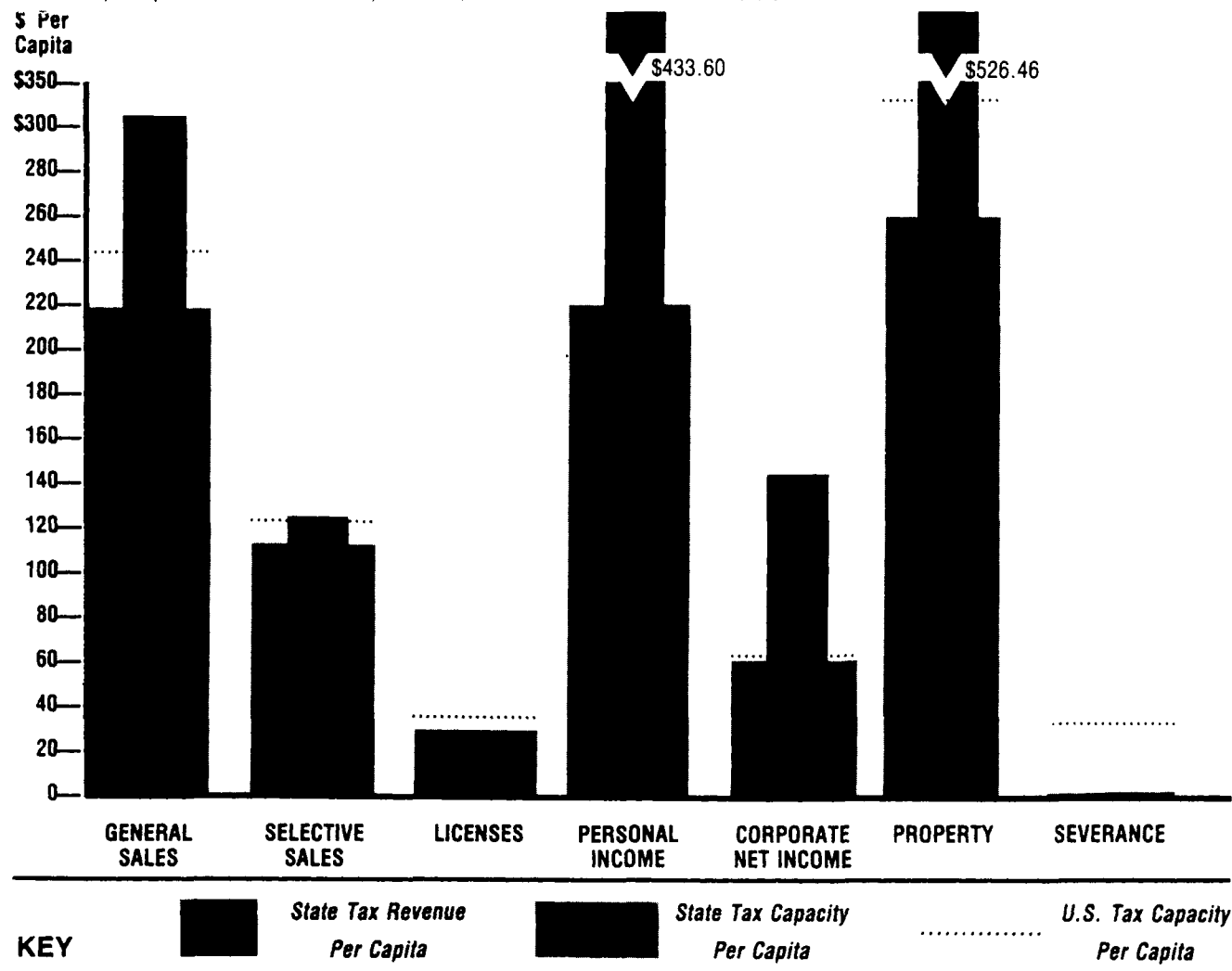


Table A-34

North Carolina

	1967	1975	1977	1979	1981	FISCAL BLOOD PRESSURE: (1977-1981) 95/108	
Tax Effort	94	86	87	91	95		
Tax Capacity	78	85	83	82	80		

Tax Source	Tax Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index	Revenue Less Capacity
General Sales	\$202.58	83.7	\$1,205,947	\$947,140	\$159.10	78.5	-\$258,806
Selective Sales	\$114.19	93.4	\$679,756	\$741,629	\$124.58	109.1	\$61,873
License Taxes	\$37.26	101.7	\$221,831	\$209,053	\$35.12	94.2	-\$12,777
Personal Income	\$142.05	71.8	\$845,640	\$1,303,516	\$218.97	154.1	\$457,876
Corporate Income	\$58.31	93.1	\$347,100	\$279,936	\$47.02	80.6	-\$67,164
Total Property	\$258.27	79.1	\$1,537,494	\$1,117,478	\$187.72	72.7	-\$420,015
Estate & Gift	\$5.55	56.8	\$33,065	\$45,602	\$7.66	137.9	\$12,537
Severance	\$0.56	1.7	\$3,325	\$0	\$0.00	0.0	-\$3,325
Total Taxes	\$818.77	79.5	\$4,874,160	\$4,644,360	\$780.17	95.3	-\$229,800

NOTE: All per capita amounts are in dollars; otherwise, dollar data are in thousands of dollars.

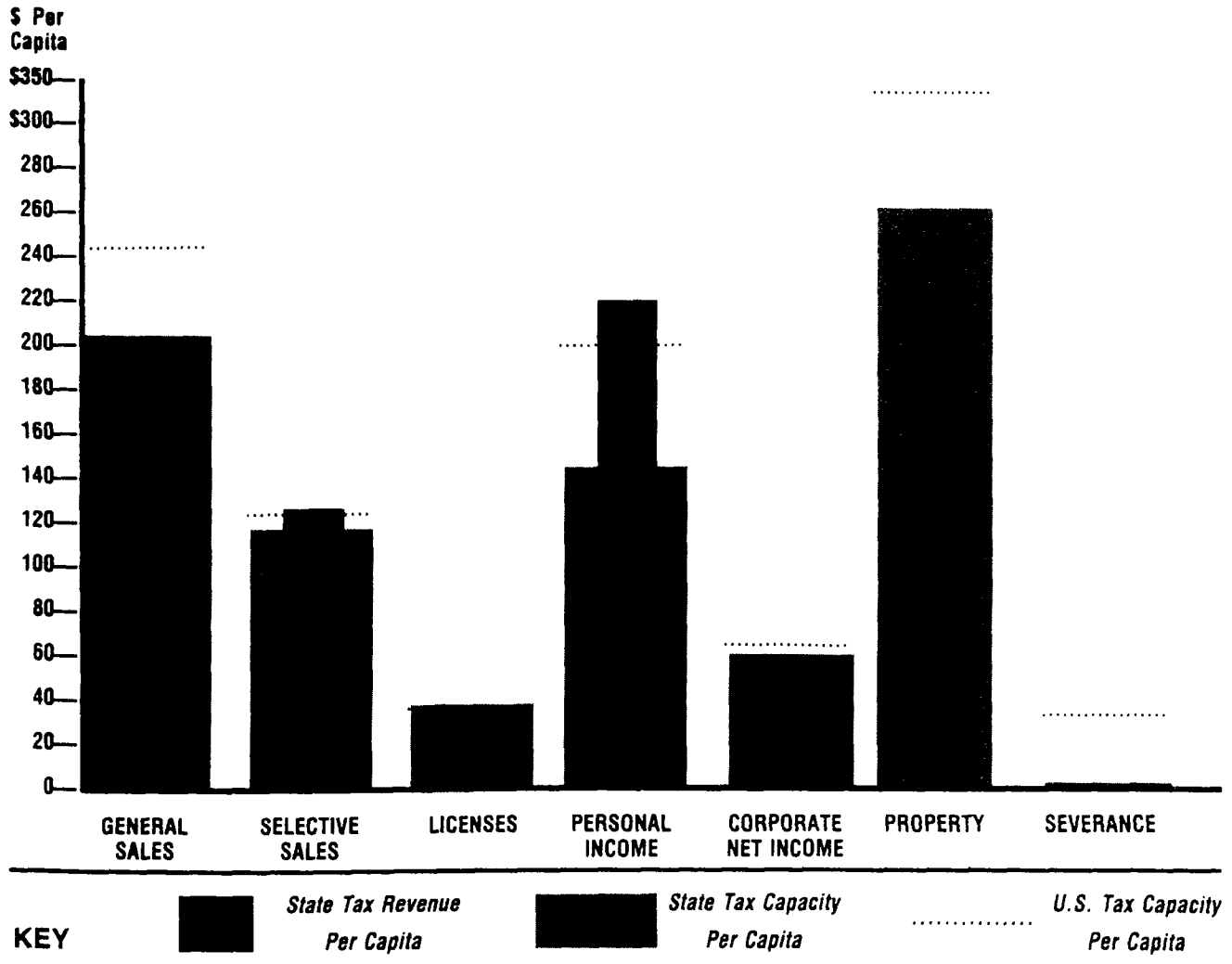


Table A-35

North Dakota

	1967	1975	1977	1979	1981	FISCAL BLOOD PRESSURE: (1977-1981) 74/84	
Tax Effort	97	92	88	78	74		
Tax Capacity	92	101	99	109	123		

Tax Source	Tax Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index	Revenue Less Capacity
General Sales	\$283.10	117.0	\$186,279	\$129,508	\$196.82	69.5	-\$56,770
Selective Sales	\$124.99	102.3	\$82,244	\$63,002	\$95.75	76.6	-\$19,241
License Taxes	\$57.55	157.1	\$37,867	\$28,511	\$43.33	75.3	-\$9,355
Personal Income	\$175.17	88.6	\$115,260	\$62,421	\$94.87	54.2	-\$52,838
Corporate Income	\$67.99	108.6	\$44,735	\$41,050	\$62.39	91.8	-\$3,684
Total Property	\$383.82	117.6	\$252,555	\$188,663	\$286.72	74.7	-\$63,891
Estate & Gift	\$28.22	288.7	\$18,570	\$2,558	\$3.89	13.8	-\$16,011
Severance	\$150.28	465.5	\$98,881	\$103,390	\$157.13	104.6	\$4,508
Total Taxes	\$1,271.12	123.5	\$836,394	\$619,109	\$940.90	74.0	-\$217,284

NOTE: All per capita amounts are in dollars; otherwise, dollar data are in thousands of dollars.

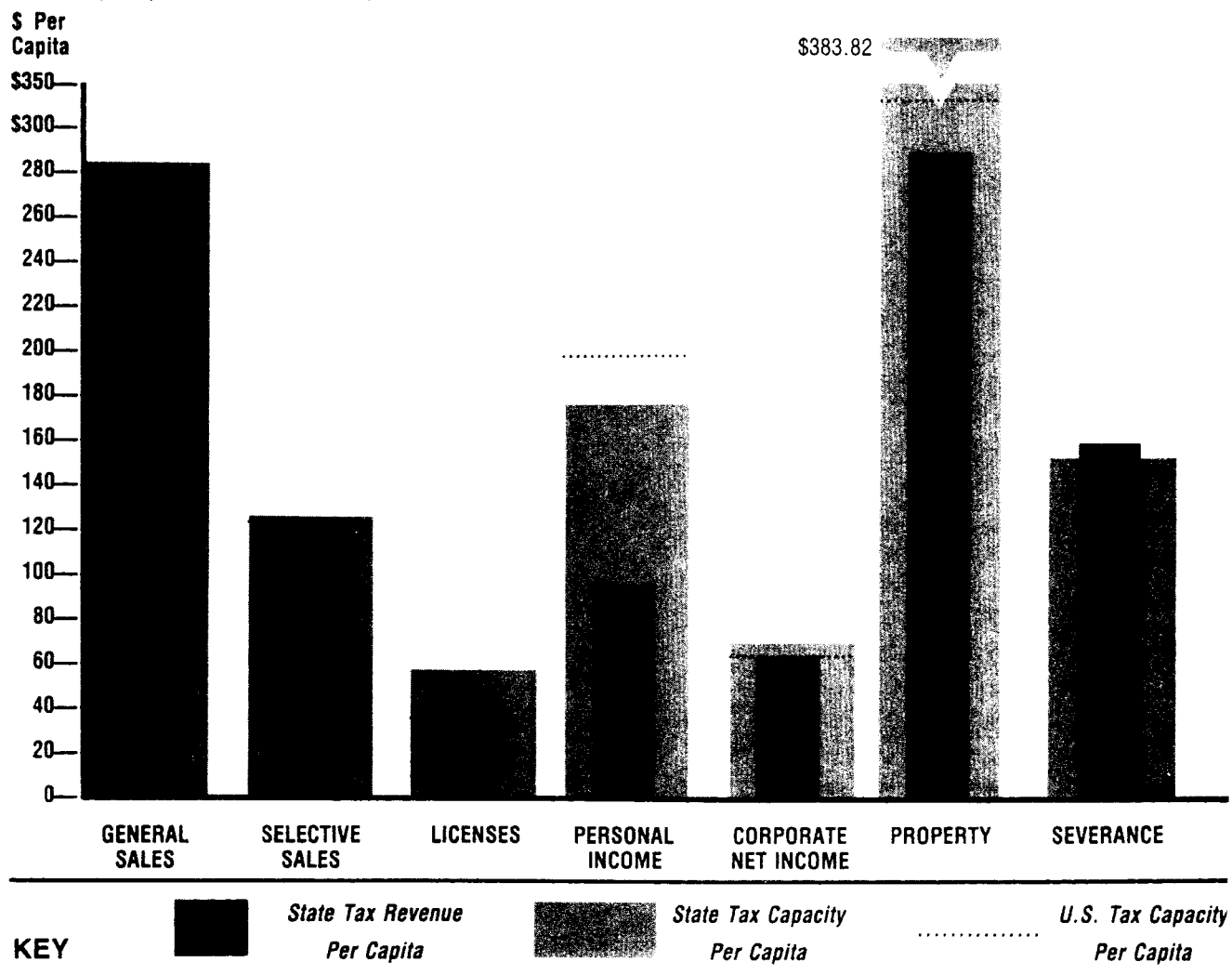


Table A-36

Ohio

	1967	1975	1977	1979	1981	FISCAL BLOOD PRESSURE: (1977-1981) 89/112	
Tax Effort	82	80	78	86	89		
Tax Capacity	100	104	104	101	94		

Tax Source	Tax Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index	Revenue Less Capacity
General Sales	\$220.17	91.0	\$2,373,698	\$1,799,222	\$166.89	75.8	-\$574,475
Selective Sales	\$117.80	96.4	\$1,270,004	\$1,315,149	\$121.99	103.6	\$45,145
License Taxes	\$33.84	92.4	\$364,782	\$478,660	\$44.40	131.2	\$113,878
Personal Income	\$197.26	99.7	\$2,126,642	\$1,992,524	\$184.82	93.7	-\$134,117
Corporate Income	\$64.20	102.5	\$692,185	\$490,636	\$45.51	70.9	-\$201,548
Total Property	\$323.12	99.0	\$3,483,554	\$3,171,765	\$294.20	91.0	-\$311,788
Estate & Gift	\$8.51	87.0	\$91,701	\$40,630	\$3.77	44.3	-\$51,070
Severance	\$7.01	21.7	\$75,559	\$4,167	\$0.39	5.5	-\$71,392
Total Taxes	\$971.91	94.4	\$10,478,129	\$9,292,758	\$861.96	88.7	-\$1,185,370

NOTE: All per capita amounts are in dollars; otherwise, dollar data are in thousands of dollars.

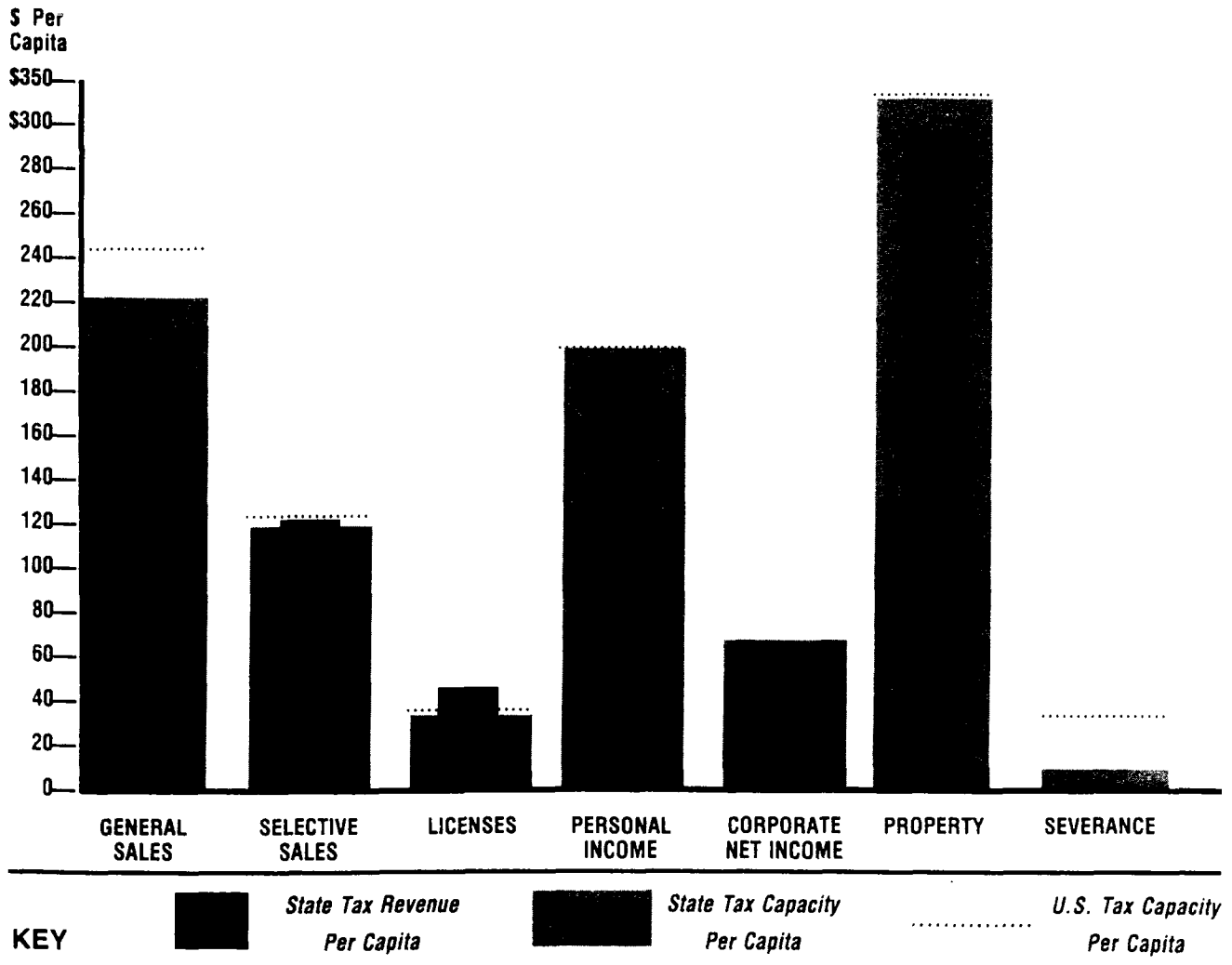


Table A-37

Oklahoma

	1967	1975	1977	1979	1981	FISCAL BLOOD PRESSURE: (1977-1981) 73/100	
Tax Effort	80	73	72	74	73		
Tax Capacity	102	98	101	108	127		

Tax Source	Tax Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index	Revenue Less Capacity
General Sales	\$248.22	102.6	\$769,486	\$664,211	\$214.26	86.3	-\$105,274
Selective Sales	\$133.99	109.6	\$415,372	\$363,211	\$117.17	87.4	-\$52,160
License Taxes	\$46.39	126.6	\$143,816	\$167,501	\$54.03	116.5	\$23,685
Personal Income	\$200.80	101.5	\$622,480	\$494,022	\$159.36	79.4	-\$128,457
Corporate Income	\$105.01	167.7	\$325,524	\$128,696	\$41.52	39.5	-\$196,827
Total Property	\$395.86	121.3	\$1,227,179	\$492,537	\$158.88	40.1	-\$734,641
Estate & Gift	\$11.41	116.7	\$35,365	\$38,916	\$12.55	110.0	\$3,551
Severance	\$169.30	524.4	\$524,817	\$601,486	\$194.03	114.6	\$76,668
Total Taxes	\$1,310.98	127.3	\$4,064,042	\$2,950,586	\$951.80	72.6	-\$1,113,455

NOTE: All per capita amounts are in dollars; otherwise, dollar data are in thousands of dollars.

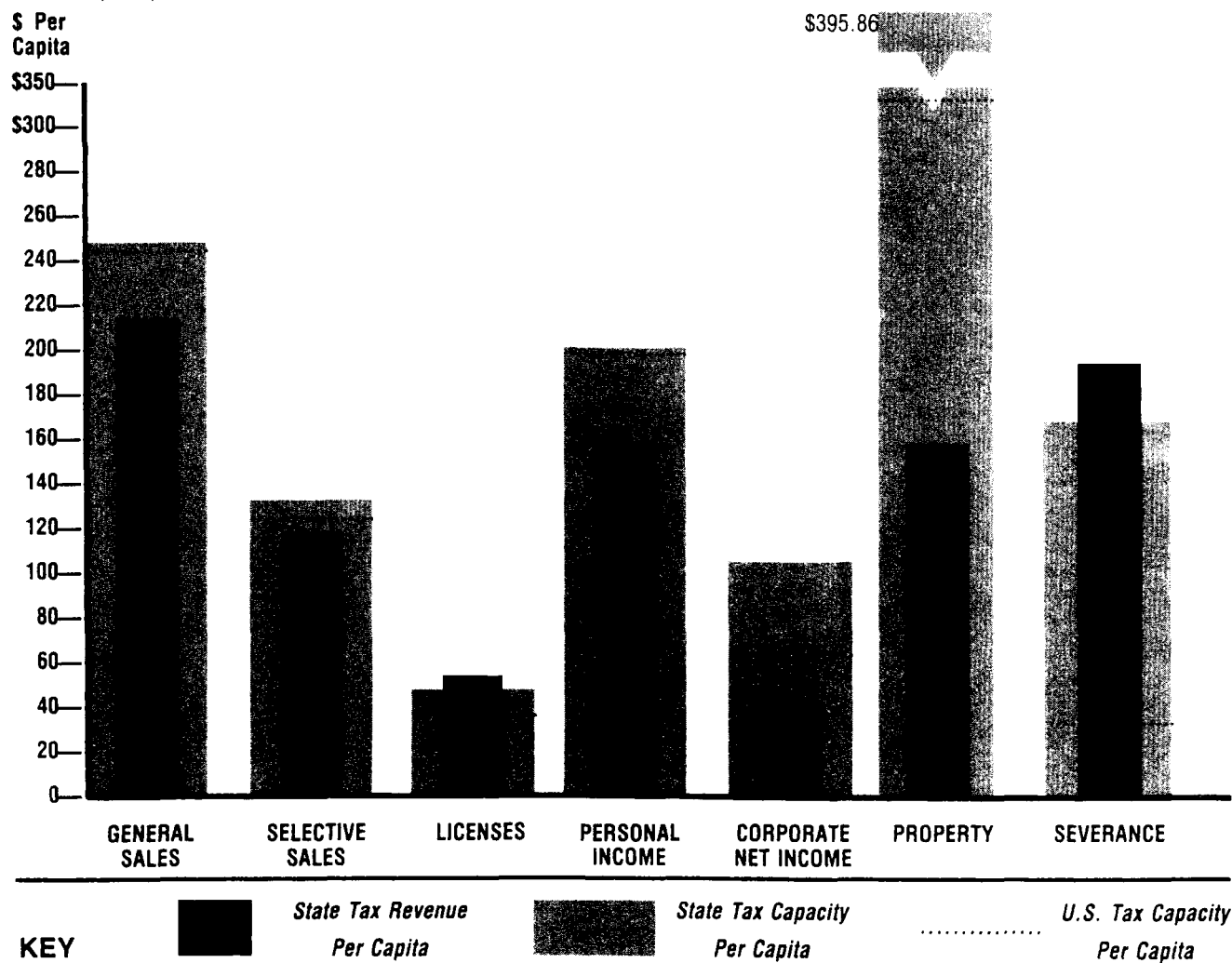


Table A-38

Oregon

	1967	1975	1977	1979	1981	FISCAL BLOOD PRESSURE: (1977-1981) 101/109	
Tax Effort	101	96	92	93	101		
Tax Capacity	106	100	104	106	99		

Tax Source	Tax Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index	Revenue Less Capacity
General Sales	\$278.23	115.0	\$737,600	\$0	\$0.00	0.0	-\$737,600
Selective Sales	\$119.27	97.6	\$316,173	\$223,070	\$84.15	70.6	-\$93,102
License Taxes	\$45.26	123.6	\$119,984	\$132,475	\$49.97	110.4	\$12,491
Personal Income	\$169.88	85.9	\$450,356	\$1,005,103	\$379.14	223.2	\$554,747
Corporate Income	\$52.54	83.9	\$139,288	\$155,502	\$58.66	111.6	\$16,214
Total Property	\$344.48	105.6	\$913,221	\$1,182,982	\$446.24	129.5	\$269,761
Estate & Gift	\$9.27	94.8	\$24,564	\$35,426	\$13.36	144.2	\$10,862
Severance	\$0.49	1.5	\$1,297	\$0	\$0.00	0.0	-\$1,297
Total Taxes	\$1,019.42	99.0	\$2,702,486	\$2,734,563	\$1,031.52	101.2	\$32,076

NOTE: All per capita amounts are in dollars; otherwise, dollar data are in thousands of dollars.

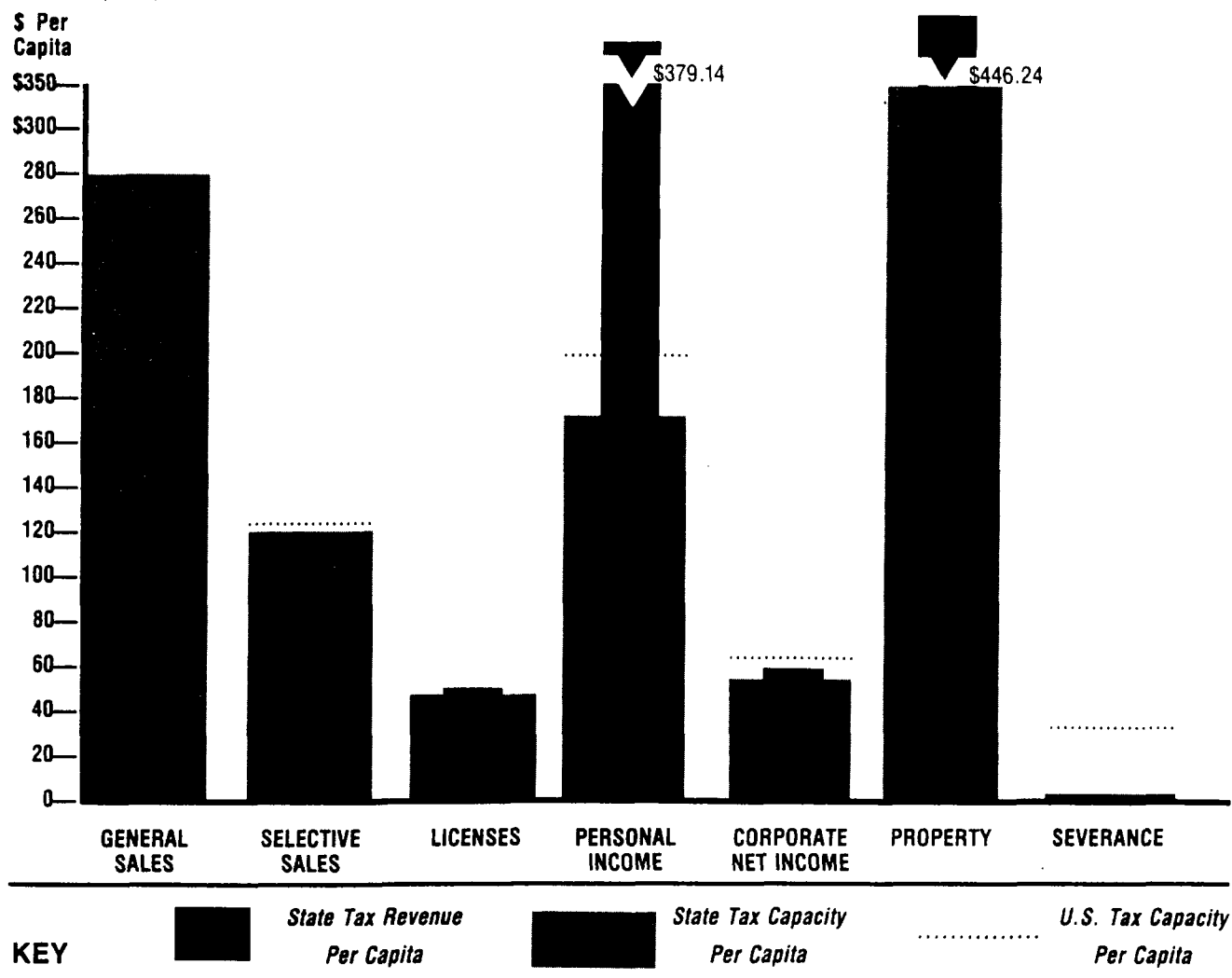


Table A-39

Pennsylvania

	1967	1975	1977	1979	1981	FISCAL BLOOD PRESSURE: (1977-1981) 105/111	
Tax Effort	99	93	94	105	105		
Tax Capacity	91	98	99	93	90		

Tax Source	Tax Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index	Revenue Less Capacity
General Sales	\$216.26	89.4	\$2,567,253	\$2,086,164	\$175.74	81.3	-\$481,088
Selective Sales	\$111.22	91.0	\$1,320,254	\$1,627,854	\$137.13	123.3	\$307,600
License Taxes	\$29.56	80.7	\$350,863	\$748,304	\$63.04	213.3	\$397,440
Personal Income	\$194.59	98.4	\$2,309,982	\$2,954,793	\$248.91	127.9	\$644,810
Corporate Income	\$62.42	99.7	\$740,999	\$821,961	\$69.24	110.9	\$80,962
Total Property	\$301.92	92.5	\$3,584,103	\$3,145,455	\$264.97	87.8	-\$438,647
Estate & Gift	\$7.08	72.4	\$84,071	\$196,297	\$16.54	233.5	\$112,226
Severance	\$8.09	25.1	\$96,064	\$0	\$0.00	0.0	-\$96,064
Total Taxes	\$931.14	90.4	\$11,053,593	\$11,580,833	\$975.56	104.8	\$527,240

NOTE: All per capita amounts are in dollars; otherwise, dollar data are in thousands of dollars.

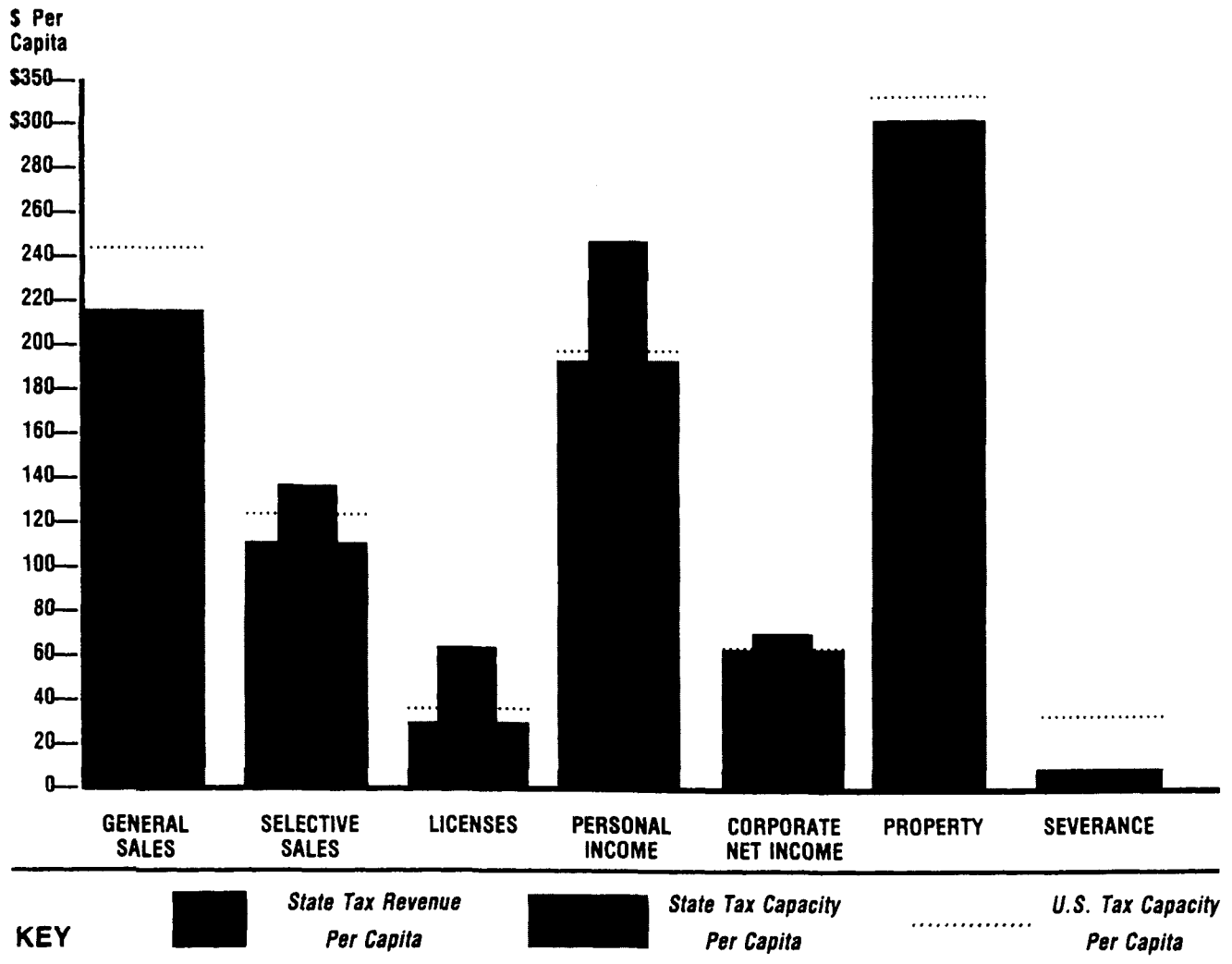


Table A-40

Rhode Island

	1967	1975	1977	1979	1981	FISCAL BLOOD PRESSURE: (1977-1981) 130/114	
Tax Effort	105	112	114	121	130		
Tax Capacity	91	88	87	84	80		

Tax Source	Tax Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index	Revenue Less Capacity
General Sales	\$194.86	80.6	\$185,701	\$177,541	\$186.30	95.6	-\$8,159
Selective Sales	\$118.95	97.3	\$113,355	\$136,822	\$143.57	120.7	\$23,467
License Taxes	\$33.75	92.1	\$32,160	\$21,146	\$22.19	65.8	-\$11,013
Personal Income	\$164.99	83.4	\$157,239	\$192,975	\$202.49	122.7	\$35,736
Corporate Income	\$50.56	80.7	\$48,180	\$50,339	\$52.82	104.5	\$2,159
Total Property	\$256.40	78.6	\$244,349	\$429,022	\$450.18	175.6	\$184,673
Estate & Gift	\$7.91	80.9	\$7,539	\$16,299	\$17.10	216.2	\$8,760
Severance	\$0.05	0.2	\$46	\$0	\$0.00	0.0	-\$46
Total Taxes	\$827.46	80.4	\$788,572	\$1,024,150	\$1,074.66	129.9	\$235,578

NOTE: All per capita amounts are in dollars; otherwise, dollar data are in thousands of dollars.

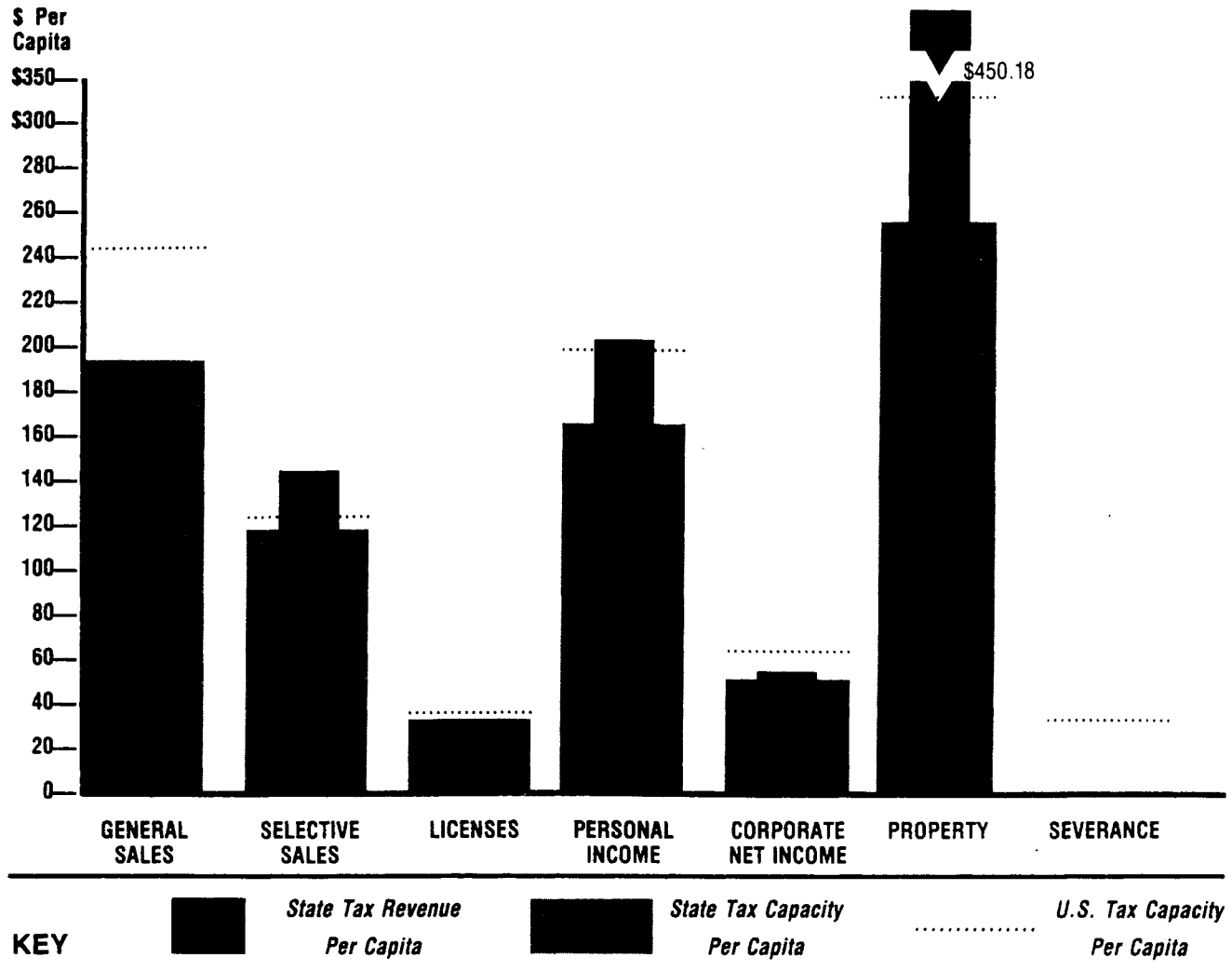


Table A-41

South Carolina

	1967	1975	1977	1979	1981	FISCAL BLOOD PRESSURE: (1977-1981) 95/110	
Tax Effort	97	85	86	91	95		
Tax Capacity	64	77	77	76	75		

Tax Source	Tax Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index	Revenue Less Capacity
General Sales	\$201.64	83.4	\$638,578	\$616,080	\$194.53	96.5	-\$22,497
Selective Sales	\$115.15	94.2	\$364,684	\$375,142	\$118.45	102.9	\$10,458
License Taxes	\$32.16	87.8	\$101,840	\$53,661	\$16.94	52.7	-\$48,178
Personal Income	\$129.83	65.6	\$411,181	\$571,000	\$180.30	138.9	\$159,819
Corporate Income	\$47.96	76.6	\$151,886	\$152,673	\$48.21	100.5	\$787
Total Property	\$242.70	74.4	\$768,624	\$555,069	\$175.27	72.2	-\$213,554
Estate & Gift	\$4.18	42.8	\$13,247	\$12,147	\$3.84	91.7	-\$1,099
Severance	\$0.57	1.8	\$1,814	\$0	\$0.00	0.0	-\$1,814
Total Taxes	\$774.19	75.2	\$2,451,857	\$2,335,778	\$737.54	95.3	-\$116,079

NOTE: All per capita amounts are in dollars; otherwise, dollar data are in thousands of dollars.

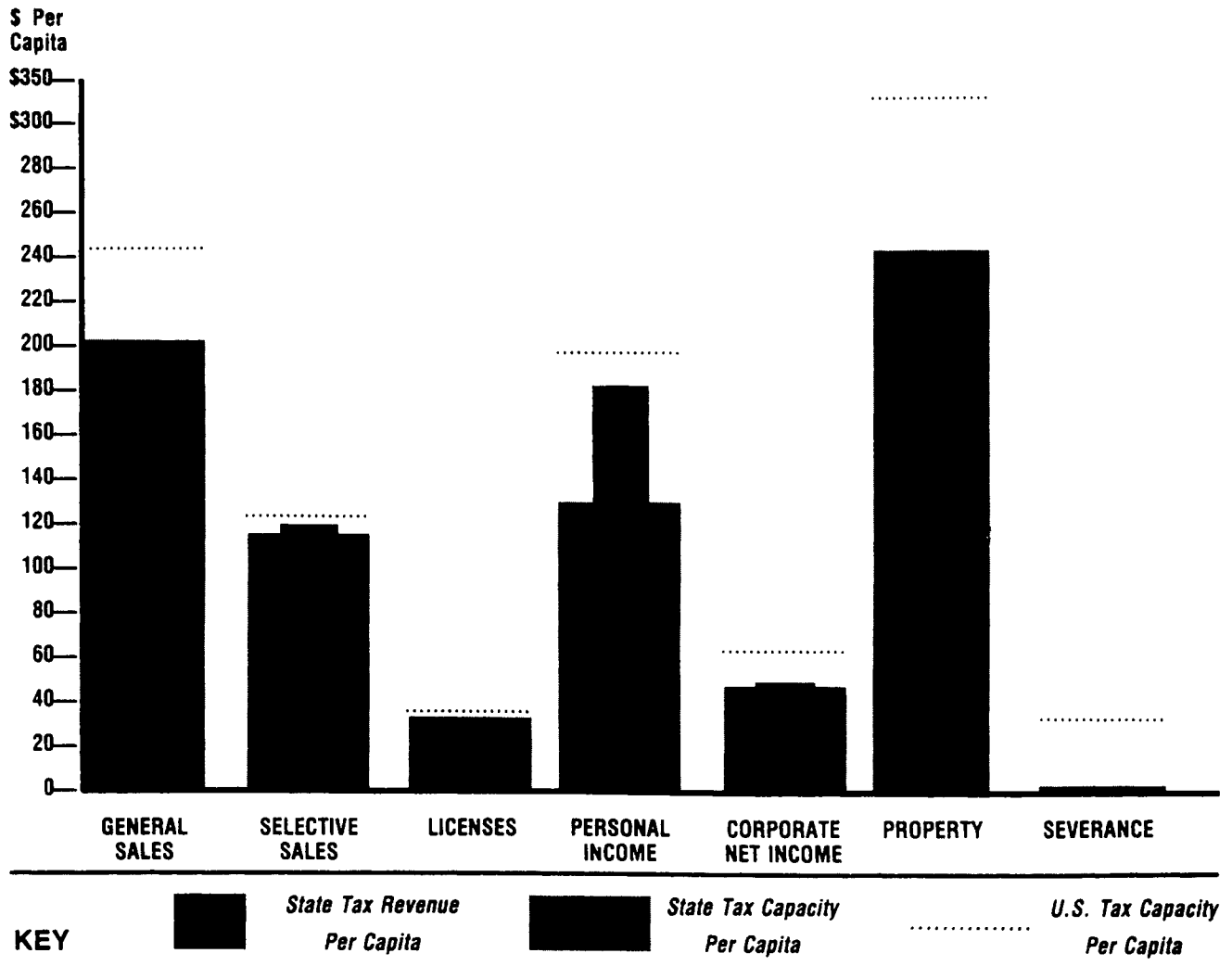


Table A-42

South Dakota

	1967	1975	1977	1979	1981	FISCAL BLOOD PRESSURE: (1977-1981) 93/107	
Tax Effort	107	87	87	84	93		
Tax Capacity	91	94	91	95	86		

Tax Source	Tax Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index	Revenue Less Capacity
General Sales	\$256.78	106.1	\$176,149	\$179,820	\$262.13	102.1	\$3,671
Selective Sales	\$115.40	94.4	\$79,161	\$84,432	\$123.08	106.7	\$5,271
License Taxes	\$54.00	147.4	\$37,041	\$31,519	\$45.95	85.1	-\$5,521
Personal Income	\$130.45	66.0	\$89,490	\$0	\$0.00	0.0	-\$89,490
Corporate Income	\$39.82	63.6	\$27,318	\$3,679	\$5.36	13.5	-\$23,638
Total Property	\$280.51	86.0	\$192,432	\$253,842	\$370.03	131.9	\$61,410
Estate & Gift	\$6.45	65.9	\$4,421	\$7,248	\$10.57	163.9	\$2,827
Severance	\$5.58	17.3	\$3,826	\$6,079	\$8.86	158.9	\$2,252
Total Taxes	\$888.98	86.3	\$609,842	\$566,624	\$825.98	92.9	-\$43,217

NOTE: All per capita amounts are in dollars; otherwise, dollar data are in thousands of dollars.

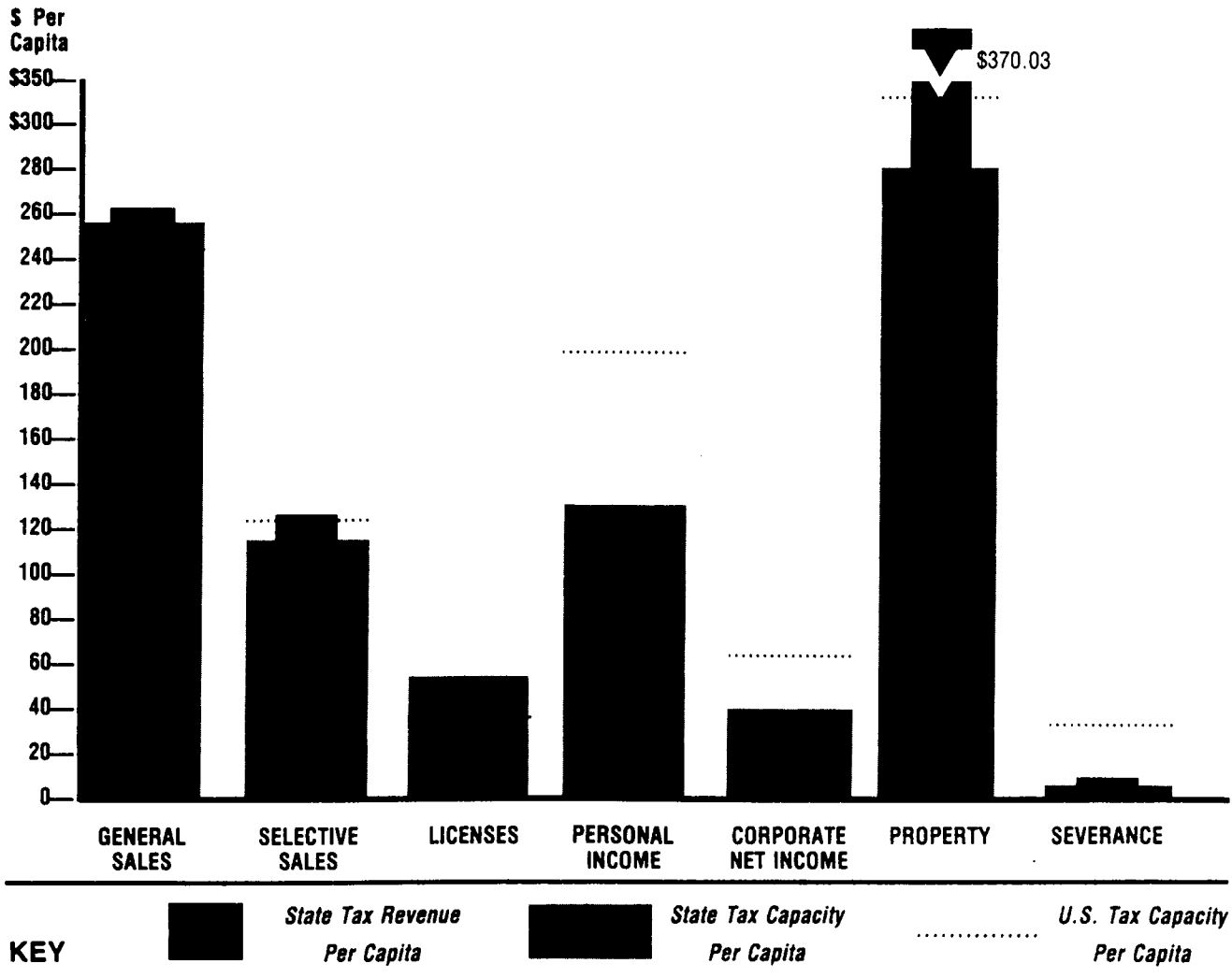


Table A-43

Tennessee

	1967	1975	1977	1979	1981	FISCAL BLOOD PRESSURE: (1977-1981) 87/105	
Tax Effort	87	79	82	87	87		
Tax Capacity	78	84	83	81	79		

Tax Source	Tax Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index	Revenue Less Capacity
General Sales	\$207.74	85.9	\$958,099	\$1,348,302	\$292.35	140.7	\$390,202
Selective Sales	\$119.47	97.8	\$550,983	\$502,336	\$108.92	91.2	-\$48,646
License Taxes	\$35.98	98.2	\$165,919	\$182,894	\$39.66	110.2	\$16,975
Personal Income	\$148.24	75.0	\$683,692	\$35,677	\$7.74	5.2	-\$648,014
Corporate Income	\$49.14	78.5	\$226,627	\$195,064	\$42.30	86.1	-\$31,562
Total Property	\$243.66	74.7	\$1,123,753	\$968,551	\$210.01	86.2	-\$155,201
Estate & Gift	\$5.79	59.3	\$26,720	\$27,217	\$5.90	101.9	\$497
Severance	\$2.83	8.8	\$13,063	\$2,552	\$0.55	19.5	-\$10,511
Total Taxes	\$812.85	79.0	\$3,748,859	\$3,262,599	\$707.42	87.0	-\$486,260

NOTE: All per capita amounts are in dollars; otherwise, dollar data are in thousands of dollars.

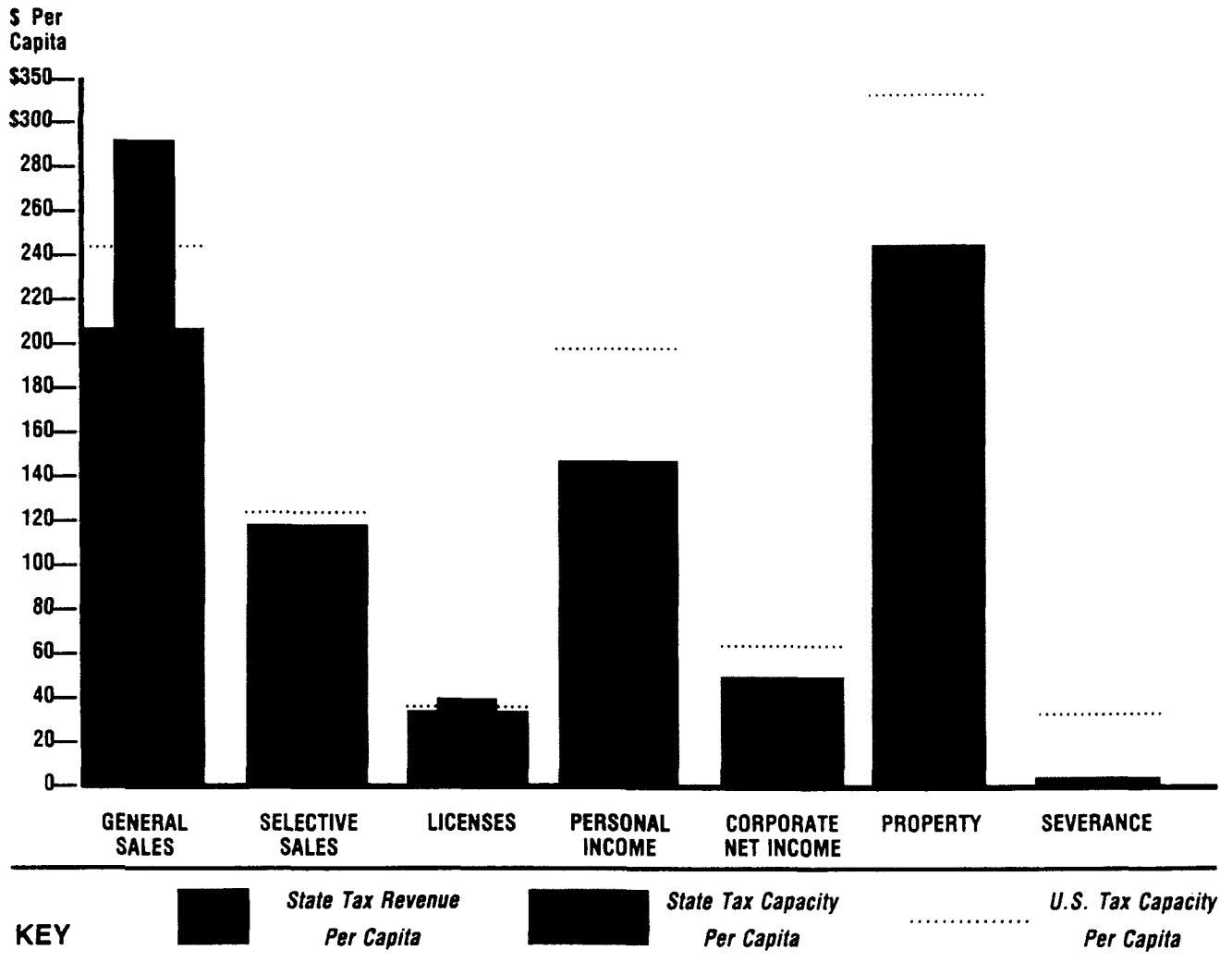


Table A-44

Texas

	1967	1975	1977	1979	1981	FISCAL BLOOD PRESSURE: (1977-1981) 65/94
Tax Effort	75	68	68	64	65	
Tax Capacity	98	111	112	117	132	

Tax Source	Tax Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index	Revenue Less Capacity
General Sales	\$286.07	118.3	\$4,224,182	\$3,562,996	\$241.30	84.3	-\$661,186
Selective Sales	\$141.10	115.5	\$2,083,512	\$1,660,717	\$112.47	79.7	-\$422,795
License Taxes	\$39.72	108.4	\$586,559	\$842,521	\$57.06	143.6	\$255,961
Personal Income	\$240.87	121.8	\$3,556,744	\$0	\$0.00	0.0	-\$3,556,744
Corporate Income	\$102.41	163.5	\$1,512,245	\$0	\$0.00	0.0	-\$1,512,245
Total Property	\$368.27	112.9	\$5,437,846	\$4,609,158	\$312.15	84.8	-\$828,688
Estate & Gift	\$12.40	126.8	\$183,075	\$96,359	\$6.53	52.6	-\$86,715
Severance	\$169.09	523.8	\$2,496,848	\$2,197,682	\$148.83	88.0	-\$299,166
Total Taxes	\$1,359.95	132.1	\$20,081,016	\$12,969,436	\$878.33	64.6	-\$7,111,579

NOTE: All per capita amounts are in dollars; otherwise, dollar data are in thousands of dollars.

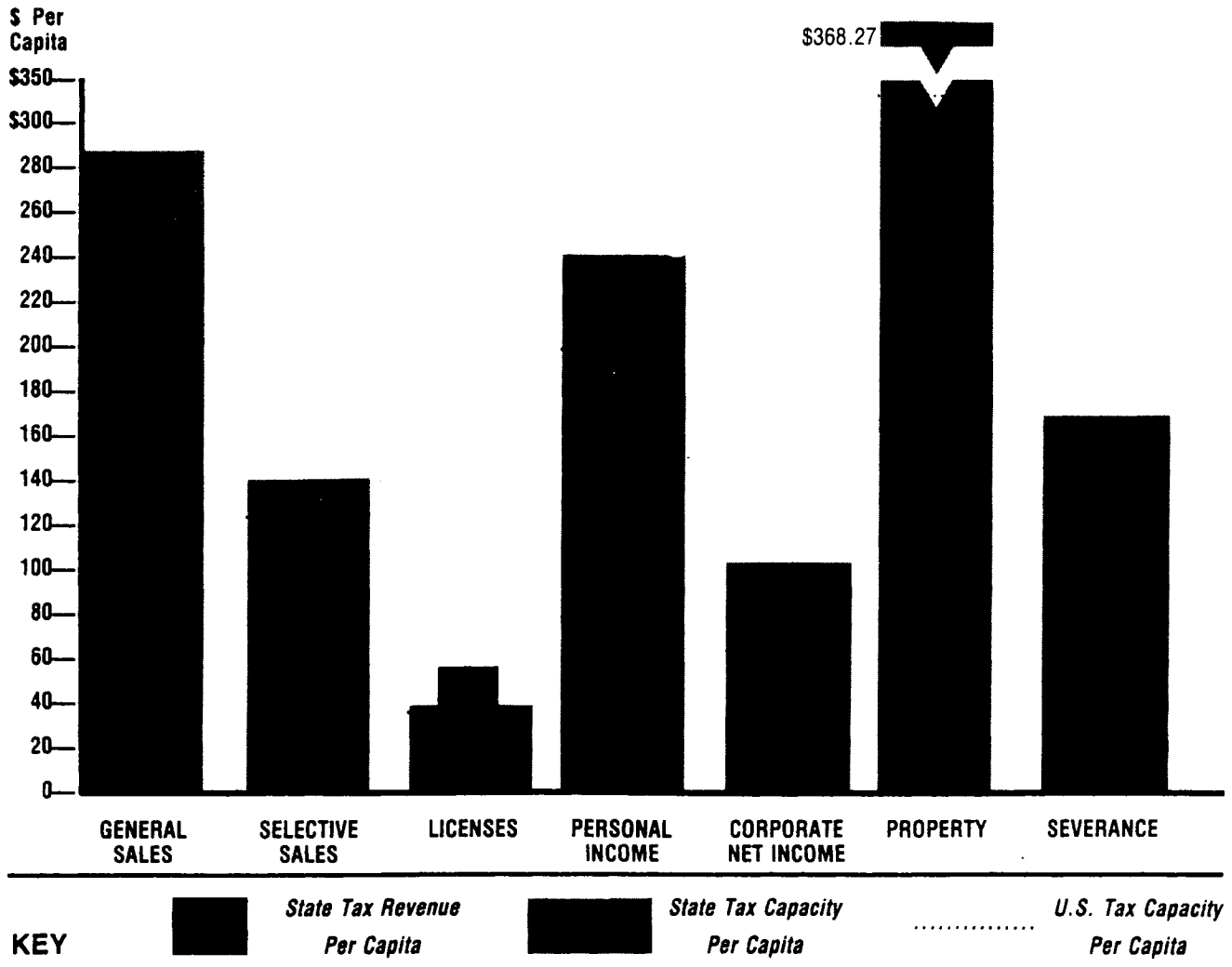


Table A-45

Utah

	1967	1975	1977	1979	1981	FISCAL BLOOD PRESSURE: (1977-1981) 97/106	
Tax Effort	111	89	91	99	97		
Tax Capacity	87	86	88	87	86		

Tax Source	Tax Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index	Revenue Less Capacity
General Sales	\$215.26	89.0	\$326,758	\$427,017	\$281.30	130.7	\$100,259
Selective Sales	\$95.58	78.2	\$145,092	\$127,449	\$83.96	87.8	-\$17,642
License Taxes	\$39.75	108.5	\$60,345	\$29,519	\$19.45	48.9	-\$30,825
Personal Income	\$133.63	67.6	\$202,850	\$294,946	\$194.30	145.4	\$92,096
Corporate Income	\$50.52	80.7	\$76,693	\$40,666	\$26.79	53.0	-\$36,026
Total Property	\$304.21	93.2	\$461,791	\$373,189	\$245.84	80.8	-\$88,601
Estate & Gift	\$4.08	41.7	\$6,187	\$2,045	\$1.35	33.1	-\$4,141
Severance	\$47.34	146.6	\$71,859	\$16,041	\$10.57	22.3	-\$55,818
Total Taxes	\$890.37	86.5	\$1,351,578	\$1,310,878	\$863.56	97.0	-\$40,699

NOTE: All per capita amounts are in dollars; otherwise, dollar data are in thousands of dollars.

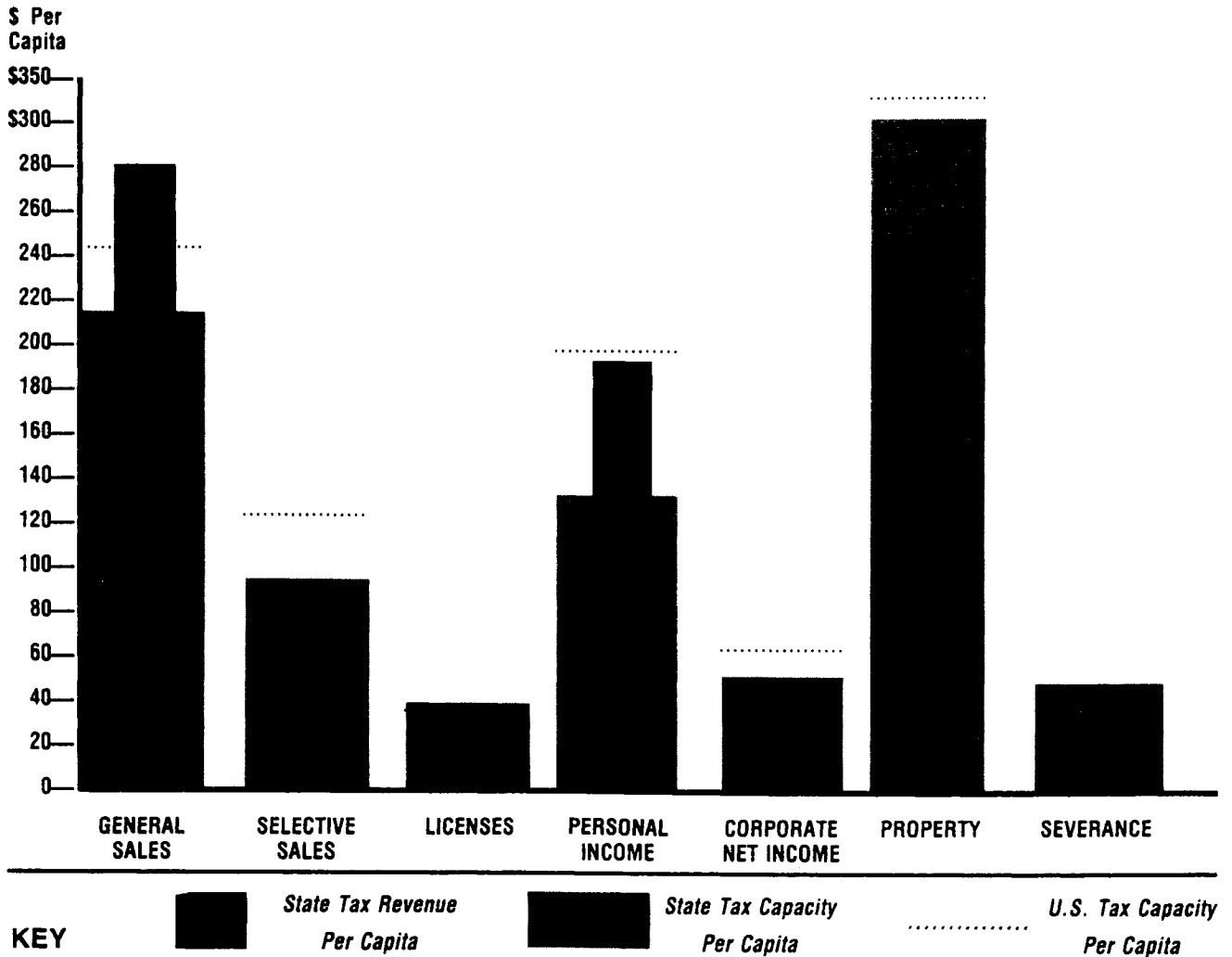


Table A-46

Vermont

	1967	1975	1977	1979	1981	FISCAL BLOOD PRESSURE: (1977-1981) 105/101
Tax Effort	119	108	104	110	105	
Tax Capacity	88	94	93	85	84	

Tax Source	Tax Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index	Revenue Less Capacity
General Sales	\$241.25	99.7	\$124,483	\$44,760	\$86.75	36.0	-\$79,722
Selective Sales	\$120.51	98.6	\$62,185	\$64,892	\$125.76	104.4	\$2,707
License Taxes	\$41.34	112.9	\$21,332	\$26,442	\$51.25	124.0	\$5,110
Personal Income	\$146.45	74.0	\$75,566	\$98,574	\$191.04	130.4	\$23,008
Corporate Income	\$45.97	73.4	\$23,720	\$22,917	\$44.41	96.6	-\$802
Total Property	\$263.85	80.9	\$136,144	\$209,599	\$406.20	154.0	\$73,455
Estate & Gift	\$4.53	46.3	\$2,336	\$1,980	\$3.84	84.8	-\$355
Severance	\$0.87	2.7	\$450	\$0	\$0.00	0.0	-\$450
Total Taxes	\$864.76	84.0	\$446,218	\$469,170	\$909.25	105.1	\$22,952

NOTE: All per capita amounts are in dollars; otherwise, dollar data are in thousands of dollars.

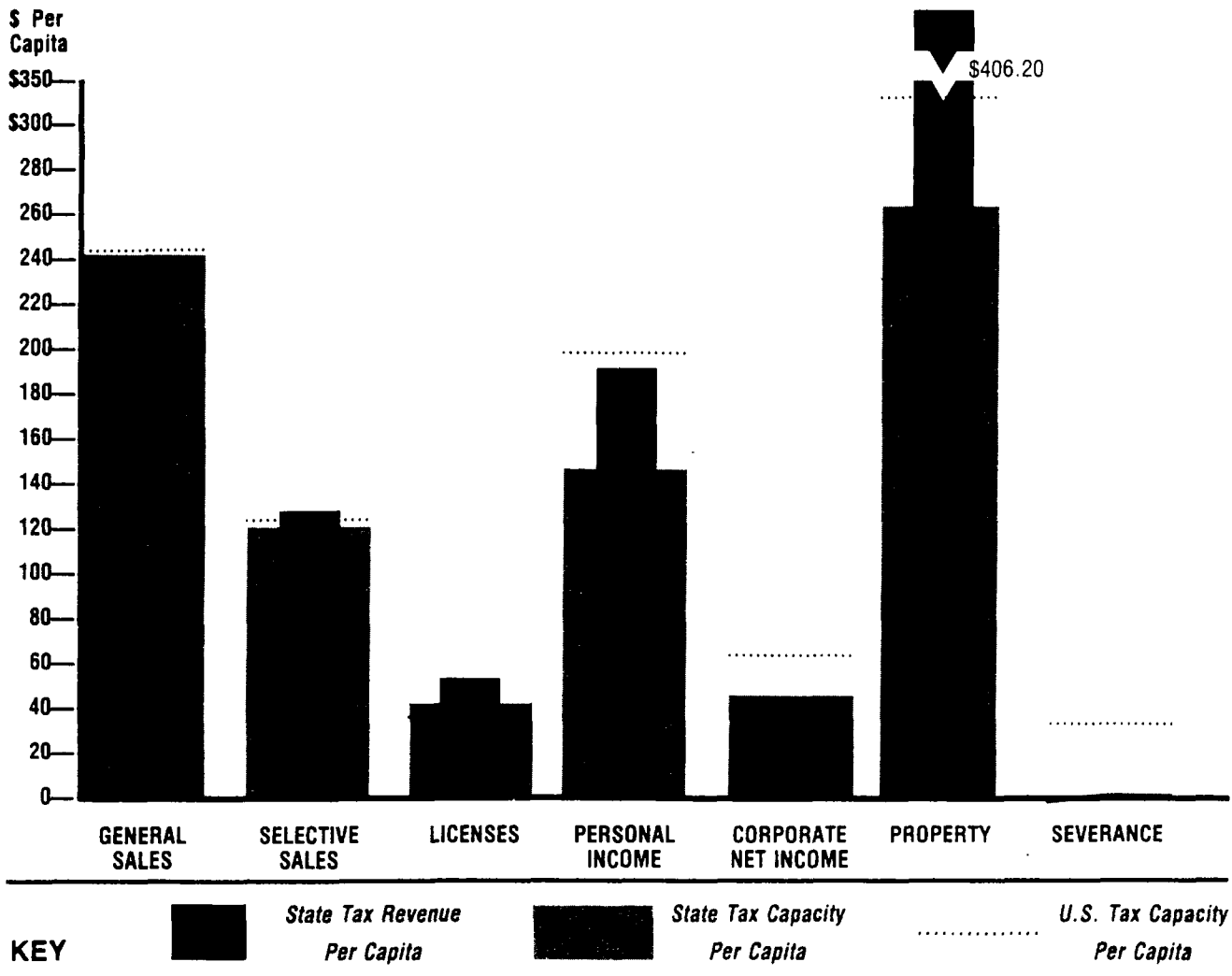


Table A-47

Virginia

	1967	1975	1977	1979	1981	FISCAL BLOOD PRESSURE: (1977-1981) 90/102	
Tax Effort	90	87	88	88	90		
Tax Capacity	86	93	91	93	94		

Tax Source	Tax Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index	Revenue Less Capacity
General Sales	\$246.39	101.9	\$1,337,896	\$865,854	\$159.46	64.7	-\$472,041
Selective Sales	\$114.47	93.7	\$621,556	\$753,388	\$138.75	121.2	\$131,832
License Taxes	\$34.06	93.0	\$184,957	\$180,068	\$33.16	97.4	-\$4,888
Personal Income	\$201.81	102.0	\$1,095,851	\$1,288,980	\$237.38	117.6	\$193,129
Corporate Income	\$52.22	83.4	\$283,546	\$182,300	\$33.57	64.3	-\$101,245
Total Property	\$304.34	93.3	\$1,652,588	\$1,419,221	\$261.37	85.9	-\$233,366
Estate & Gift	\$7.84	80.2	\$42,593	\$19,779	\$3.64	46.4	-\$22,813
Severance	\$7.94	24.6	\$43,093	\$0	\$0.00	0.0	-\$43,093
Total Taxes	\$969.08	94.1	\$5,262,084	\$4,709,596	\$867.33	89.5	-\$552,487

NOTE: All per capita amounts are in dollars; otherwise, dollar data are in thousands of dollars.

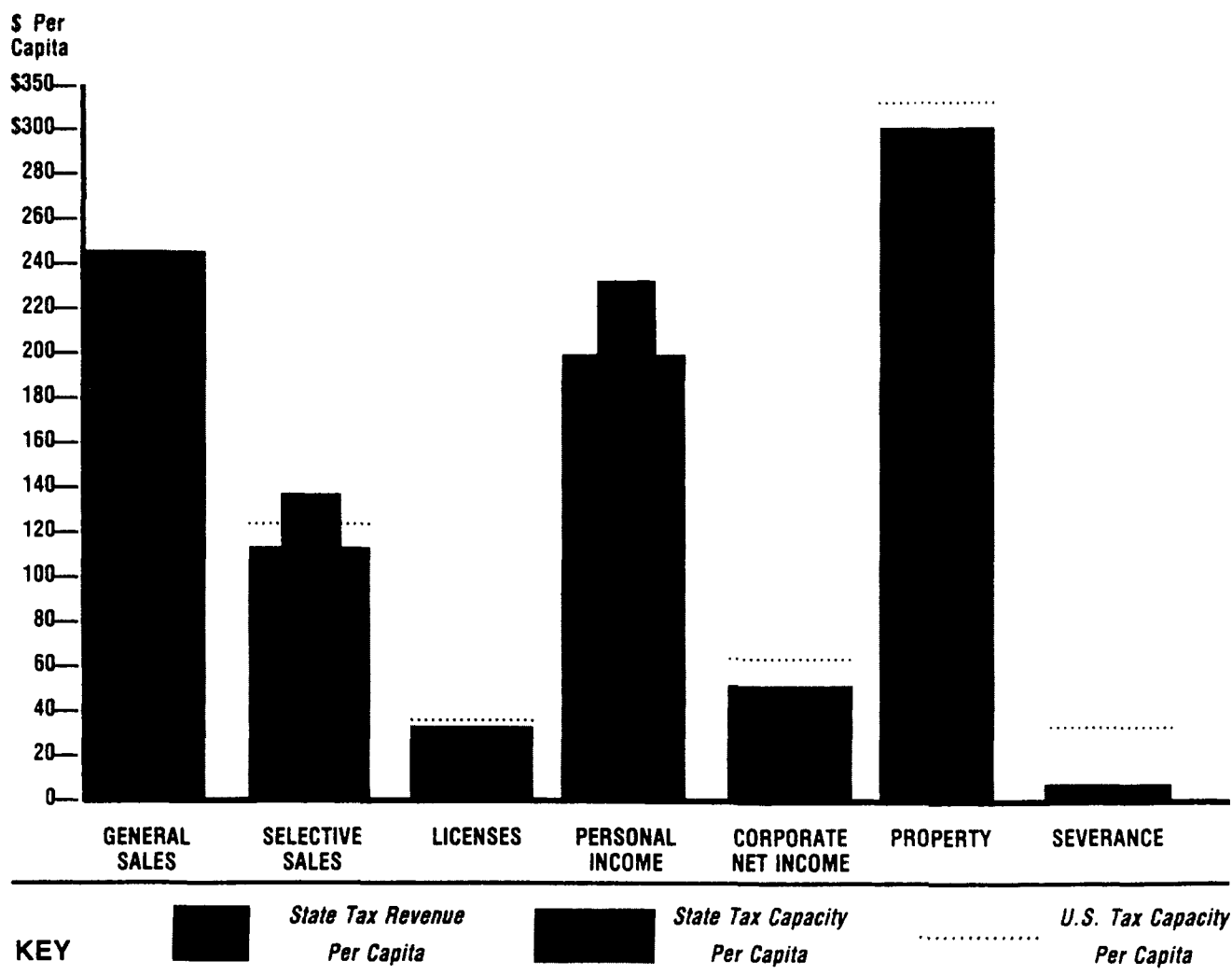


Table A-48

Washington

	1967	1975	1977	1979	1981	FISCAL BLOOD PRESSURE: (1977-1981) 92/98	
Tax Effort	106	101	94	96	92		
Tax Capacity	112	98	100	103	99		

Tax Source	Tax Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index	Revenue Less Capacity
General Sales	\$246.40	101.9	\$1,039,054	\$1,882,386	\$446.38	181.2	\$843,332
Selective Sales	\$105.89	86.6	\$446,532	\$657,132	\$155.83	147.2	\$210,600
License Taxes	\$43.22	118.0	\$182,255	\$125,134	\$29.67	68.7	-\$57,120
Personal Income	\$224.38	113.4	\$946,208	\$0	\$0.00	0.0	-\$946,208
Corporate Income	\$51.23	81.8	\$216,047	\$0	\$0.00	0.0	-\$216,047
Total Property	\$341.60	104.7	\$1,440,507	\$1,243,202	\$294.81	86.3	-\$197,304
Estate & Gift	\$7.20	73.6	\$30,357	\$54,273	\$12.87	178.8	\$23,916
Severance	\$0.76	2.3	\$3,197	\$0	\$0.00	0.0	-\$3,197
Total Taxes	\$1,020.67	99.1	\$4,304,161	\$3,962,131	\$939.56	92.1	-\$342,029

NOTE: All per capita amounts are in dollars; otherwise, dollar data are in thousands of dollars.

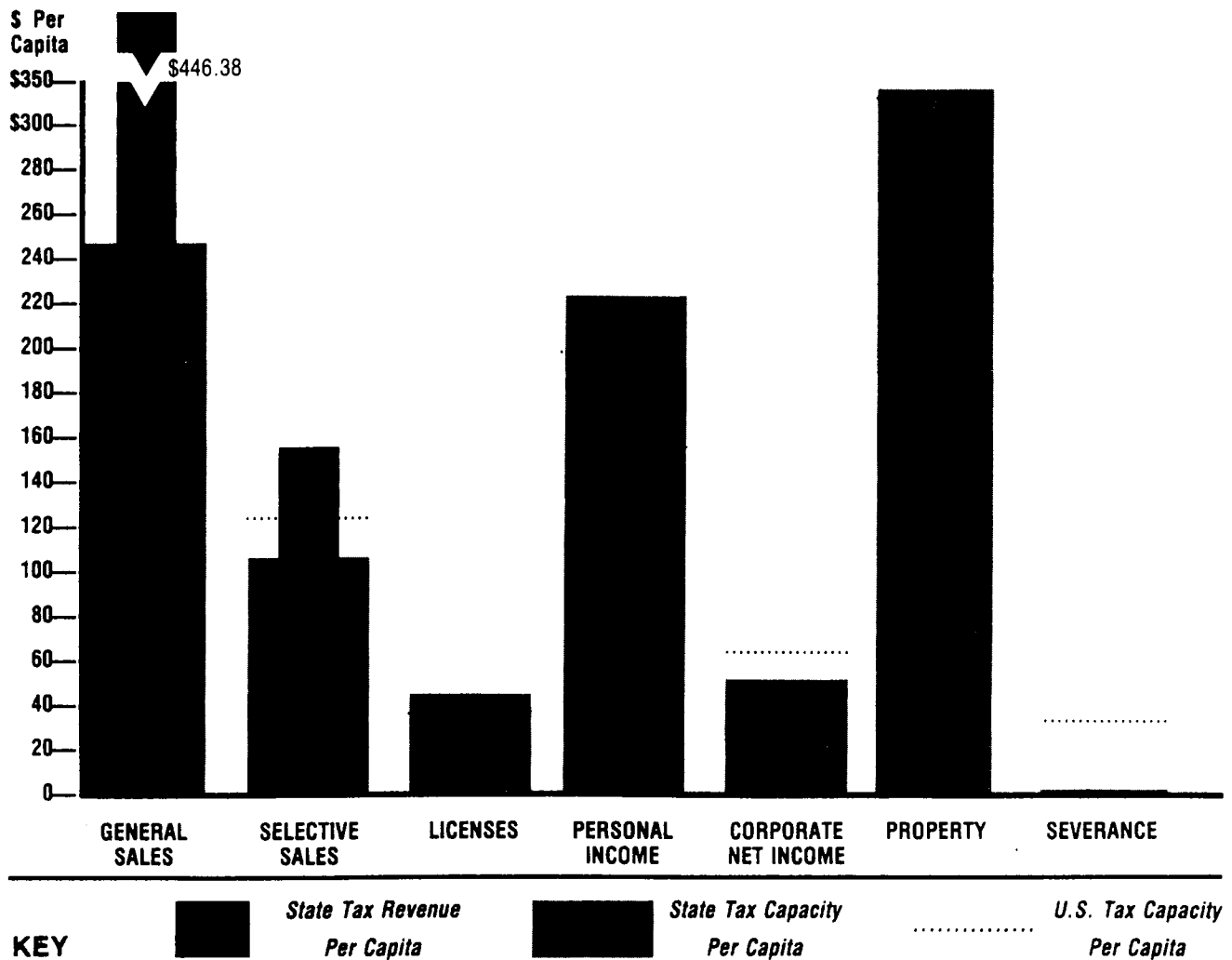


Table A-49

West Virginia

	1967	1975	1977	1979	1981	FISCAL BLOOD PRESSURE: (1977-1981) 83/103	
Tax Effort	96	85	80	82	83		
Tax Capacity	75	89	90	92	90		

Tax Source	Tax Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index	Revenue Less Capacity
General Sales	\$217.59	89.9	\$424,728	\$454,792	\$232.99	107.1	\$30,064
Selective Sales	\$108.42	88.7	\$211,643	\$208,475	\$106.80	98.5	-\$3,167
License Taxes	\$38.28	104.5	\$74,721	\$68,035	\$34.85	91.1	-\$6,685
Personal Income	\$146.03	73.8	\$285,047	\$268,123	\$137.36	94.1	-\$16,923
Corporate Income	\$52.91	84.5	\$103,271	\$32,038	\$16.41	31.0	-\$71,232
Total Property	\$291.04	89.2	\$568,102	\$289,480	\$148.30	51.0	-\$278,621
Estate & Gift	\$3.68	37.6	\$7,174	\$13,056	\$6.69	182.0	\$5,882
Severance	\$68.42	211.9	\$133,560	\$169,000	\$86.58	126.5	\$35,439
Total Taxes	\$926.36	90.0	\$1,808,250	\$1,503,005	\$769.98	83.1	-\$305,244

NOTE: All per capita amounts are in dollars; otherwise, dollar data are in thousands of dollars.

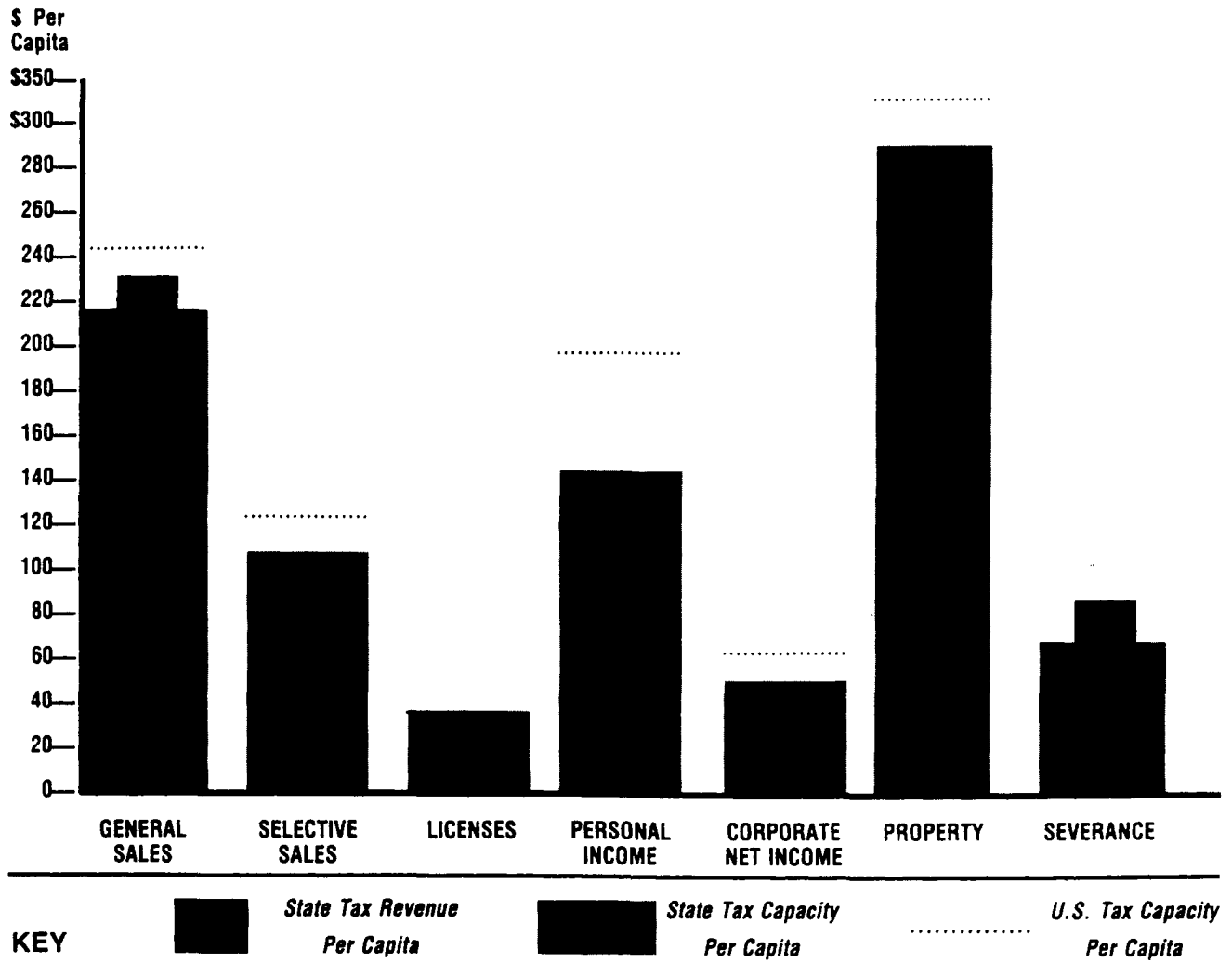


Table A-50

Wisconsin

	1967	1975	1977	1979	1981	FISCAL BLOOD PRESSURE: (1977-1981) 120/105	
Tax Effort	124	115	113	118	120		
Tax Capacity	94	98	99	100	91		

Tax Source	Tax Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index	Revenue Less Capacity
General Sales	\$220.58	91.2	\$1,046,011	\$901,500	\$190.11	86.2	-\$144,511
Selective Sales	\$113.02	92.5	\$535,940	\$477,450	\$100.69	89.1	-\$58,489
License Taxes	\$37.32	101.9	\$176,979	\$158,122	\$33.35	89.3	-\$18,856
Personal Income	\$173.85	87.9	\$824,405	\$1,654,861	\$348.98	200.7	\$830,456
Corporate Income	\$57.27	91.5	\$271,586	\$255,662	\$53.91	94.1	-\$15,923
Total Property	\$323.39	99.1	\$1,533,492	\$1,835,274	\$387.03	119.7	\$301,782
Estate & Gift	\$10.25	104.8	\$48,595	\$54,514	\$11.50	112.2	\$5,919
Severance	\$0.29	0.9	\$1,380	\$554	\$0.12	40.1	-\$826
Total Taxes	\$935.97	90.9	\$4,438,392	\$5,337,943	\$1,125.67	120.3	\$899,551

NOTE: All per capita amounts are in dollars; otherwise, dollar data are in thousands of dollars.

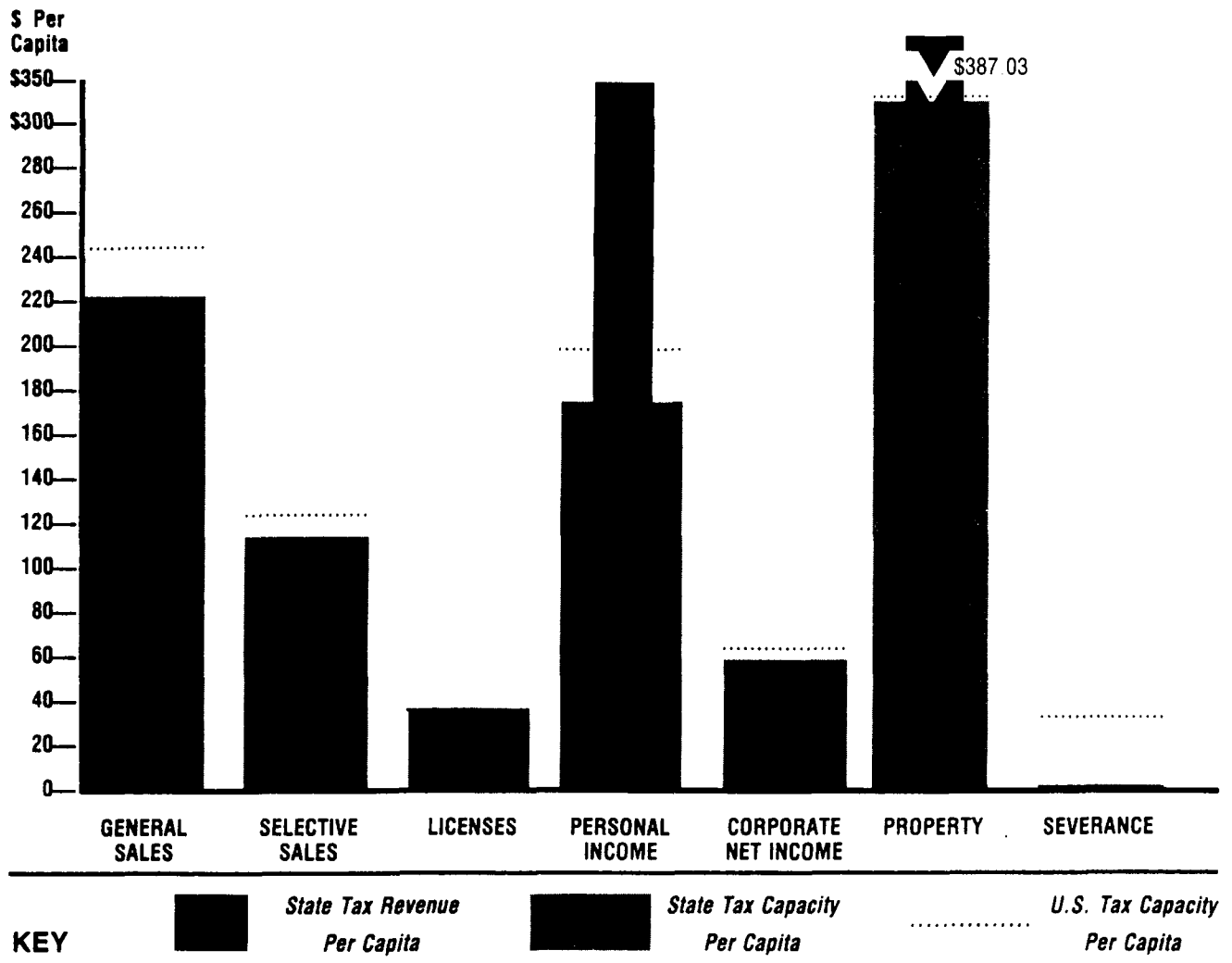


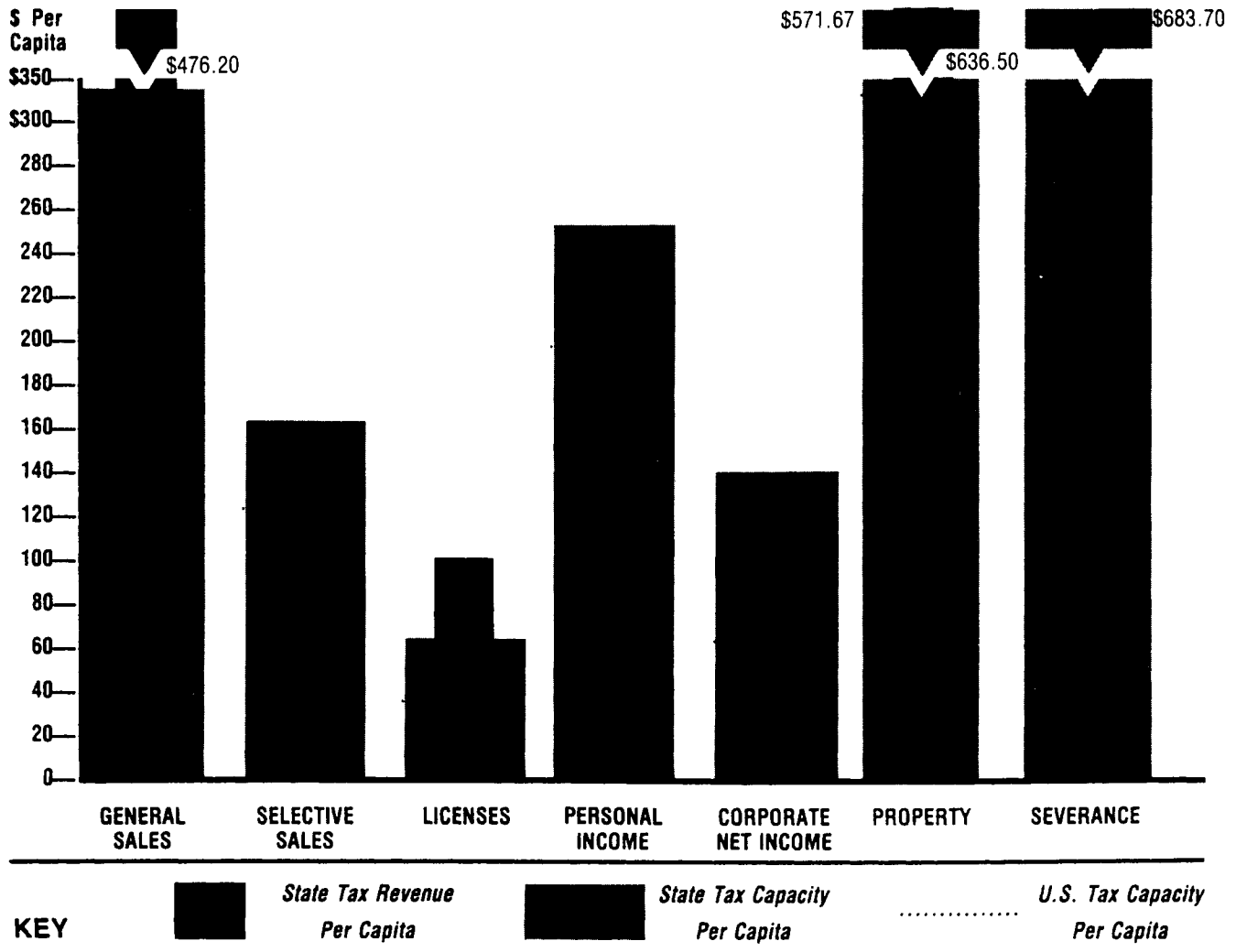
Table A-51

Wyoming

	1967	1975	1977	1979	1981	FISCAL BLOOD PRESSURE: (1977-1981) 73/88	
Tax Effort	79	70	82	83	73		
Tax Capacity	141	154	154	173	216		

Tax Source	Tax Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index	Revenue Less Capacity
General Sales	\$340.63	140.8	\$167,591	\$234,287	\$476.20	139.8	\$66,696
Selective Sales	\$164.31	134.5	\$80,839	\$56,745	\$115.34	70.2	-\$24,093
License Taxes	\$63.65	173.8	\$31,315	\$49,355	\$100.32	157.6	\$18,040
Personal Income	\$254.71	128.8	\$125,318	\$0	\$0.00	0.0	-\$125,318
Corporate Income	\$140.80	224.8	\$69,273	\$0	\$0.00	0.0	-\$69,273
Total Property	\$571.67	175.2	\$281,264	\$313,157	\$636.50	111.3	\$31,893
Estate & Gift	\$8.06	82.5	\$3,967	\$2,884	\$5.86	72.7	-\$1,082
Severance	\$683.70	2117.8	\$336,378	\$138,325	\$281.15	41.1	-\$198,053
Total Taxes	\$2,227.54	216.4	\$1,095,948	\$794,757	\$1,615.36	72.5	-\$301,190

NOTE: All per capita amounts are in dollars; otherwise, dollar data are in thousands of dollars.



TAX TABLES

In this Appendix, the 1981 RTS data base is organized tax by tax. For each tax, states are compared in terms of—

- tax base or tax base proxy,
- capacity per capita,
- the tax capacity index,
- tax capacity,
- tax revenue,
- revenue per capita, and
- the tax effort index.

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

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

The tax capacity index compares each state's capacity per capita to the average. For example, an index of 100 is the average.

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

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

Revenue per capita is tax revenue divided by population.

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

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

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

For each tax the corresponding table is—

<i>Tax</i>	<i>Table</i>
TOTAL TAXES	B 1
GENERAL SALES	B 2
TOTAL SELECTIVE SALES	B 3
Parimutuel	B 4
Motor Fuel	B 5
Insurance	B 6
Tobacco	B 7

Amusement	B 8
Public Utility	B 9
Alcoholic Beverages	B10
Distilled Spirits	B11
Beer	B11
Wine	B12
TOTAL LICENSE	B13
Motor Vehicle Operator's Licenses	B14
Corporation Licenses	B15
Hunting and Fishing Licenses	B16
Alcoholic Beverage Sales Licenses	B17
Motor Vehicle Registrations, Total	B18
Automobile	B19
Truck	B19
PERSONAL INCOME	B20
CORPORATE INCOME	B21
TOTAL PROPERTY	B22
Residential	B23
Farm	B23
Commercial-Industrial	B24
Public Utility	B24
ESTATE AND GIFT	B25
TOTAL SEVERANCE	B26
Oil and Gas	B27
Coal	B28
Nonfuel Mineral	B29

Table B-1

TOTAL TAXES

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

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

*No combined tax base can be reported; see data on separate taxes.

Table B-2

GENERAL SALES

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama	\$11,736,884	\$192.34	79.5	\$753,376	\$826,158	\$210.92	109.7
Alaska	\$1,993,665	\$310.61	128.4	\$127,971	\$44,928	\$109.05	35.1
Arizona	\$9,598,837	\$220.52	91.2	\$616,137	\$975,305	\$349.07	158.3
Arkansas	\$7,771,252	\$217.26	89.8	\$498,827	\$400,357	\$174.37	80.3
California	\$100,638,361	\$266.98	110.4	\$6,459,856	\$8,821,406	\$364.58	136.6
Colorado	\$12,647,903	\$273.81	113.2	\$811,853	\$899,032	\$303.22	110.7
Connecticut	\$11,332,013	\$232.10	95.9	\$727,388	\$916,667	\$292.49	126.0
Delaware	\$2,294,574	\$246.30	101.8	\$147,285	\$0	\$0.00	0.0
Washington D.C.	\$2,524,162	\$256.77	106.1	\$162,022	\$238,026	\$377.22	146.9
Florida	\$44,572,447	\$280.96	116.1	\$2,861,052	\$2,543,013	\$249.73	88.9
Georgia	\$19,303,152	\$222.29	91.9	\$1,239,046	\$1,252,492	\$224.70	101.1
Hawaii	\$4,619,344	\$302.25	124.9	\$296,510	\$548,913	\$559.55	185.1
Idaho	\$3,570,241	\$238.97	98.8	\$229,169	\$144,992	\$151.19	63.3
Illinois	\$42,748,973	\$239.40	99.0	\$2,744,005	\$3,109,923	\$271.32	113.3
Indiana	\$18,914,970	\$222.04	91.8	\$1,214,129	\$1,361,253	\$248.95	112.1
Iowa	\$11,476,244	\$254.10	105.0	\$736,646	\$514,726	\$177.55	69.9
Kansas	\$9,161,788	\$246.78	102.0	\$588,084	\$482,289	\$202.39	82.0
Kentucky	\$11,802,992	\$206.89	85.5	\$757,619	\$630,550	\$172.19	83.2
Louisiana	\$13,998,256	\$208.57	86.2	\$898,531	\$1,536,412	\$356.64	171.0
Maine	\$4,138,338	\$234.45	96.9	\$265,635	\$235,677	\$208.01	88.7
Maryland	\$17,000,370	\$255.98	105.8	\$1,091,233	\$753,673	\$176.79	69.1
Massachusetts	\$22,173,091	\$246.54	101.9	\$1,423,264	\$859,715	\$148.92	60.4
Michigan	\$35,429,773	\$247.09	102.1	\$2,274,194	\$1,792,674	\$194.77	78.8
Minnesota	\$16,740,347	\$262.47	108.5	\$1,074,542	\$695,564	\$169.90	64.7
Mississippi	\$6,335,767	\$160.68	66.4	\$406,685	\$723,567	\$285.88	177.9
Missouri	\$18,645,033	\$242.22	100.1	\$1,196,802	\$1,053,978	\$213.31	88.1
Montana	\$3,373,337	\$273.05	112.9	\$216,530	\$0	\$0.00	0.0
Nebraska	\$6,127,117	\$249.39	103.1	\$393,292	\$324,886	\$206.02	82.6
Nevada	\$8,490,849	\$644.99	266.6	\$545,017	\$234,983	\$278.09	43.1
New Hampshire	\$3,956,490	\$271.33	112.2	\$253,962	\$0	\$0.00	0.0
New Jersey	\$27,892,943	\$241.82	100.0	\$1,790,414	\$1,263,649	\$170.67	70.6
New Mexico	\$5,104,061	\$246.70	102.0	\$327,623	\$551,424	\$415.23	168.3
New York	\$60,044,206	\$218.96	90.5	\$3,854,166	\$5,414,530	\$307.61	140.5
North Carolina	\$18,787,499	\$202.58	83.7	\$1,205,947	\$947,140	\$159.10	78.5
North Dakota	\$2,902,062	\$283.10	117.0	\$186,279	\$129,508	\$196.82	69.5
Ohio	\$36,979,944	\$220.17	91.0	\$2,373,698	\$1,799,222	\$166.89	75.8
Oklahoma	\$11,987,860	\$248.22	102.6	\$769,486	\$664,211	\$214.26	86.3
Oregon	\$11,491,102	\$278.23	115.0	\$737,600	\$0	\$0.00	0.0
Pennsylvania	\$39,995,346	\$216.26	89.4	\$2,567,253	\$2,086,164	\$175.74	81.3
Rhode Island	\$2,893,045	\$194.86	80.6	\$185,701	\$177,541	\$186.30	95.6
South Carolina	\$9,948,440	\$201.64	83.4	\$638,578	\$616,080	\$194.53	96.5
South Dakota	\$2,744,238	\$256.78	106.1	\$176,149	\$179,820	\$262.13	102.1
Tennessee	\$14,926,277	\$207.74	85.9	\$958,099	\$1,348,302	\$292.35	140.7
Texas	\$65,808,715	\$286.07	118.3	\$4,224,182	\$3,562,996	\$241.30	84.3
Utah	\$5,090,579	\$215.26	89.0	\$326,758	\$427,017	\$281.30	130.7
Vermont	\$1,939,327	\$241.25	99.7	\$124,483	\$44,760	\$86.75	36.0
Virginia	\$20,843,135	\$246.39	101.9	\$1,337,896	\$865,854	\$159.46	64.7
Washington	\$16,187,474	\$246.40	101.9	\$1,039,054	\$1,882,386	\$446.38	181.2
West Virginia	\$6,616,861	\$217.59	89.9	\$424,728	\$454,792	\$232.99	107.1
Wisconsin	\$16,295,862	\$220.58	91.2	\$1,046,011	\$901,500	\$190.11	86.2
Wyoming	\$2,610,917	\$340.63	140.8	\$167,591	\$234,287	\$476.20	139.8
U.S. TOTALS	\$864,206,485	\$241.91	100.0	\$55,472,383	\$55,472,383	\$241.91	100.0

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

*Tax base is retail sales in thousands of dollars.

Table B-3

TOTAL SELECTIVE SALES TAXES

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama		\$115.28	94.3	\$451,565	\$721,507	\$184.20	159.8
Alaska		\$110.45	90.4	\$45,504	\$48,428	\$117.55	106.4
Arizona		\$123.27	100.9	\$344,404	\$283,098	\$101.32	82.2
Arkansas		\$121.46	99.4	\$278,876	\$283,290	\$123.38	101.6
California		\$127.48	104.3	\$3,084,403	\$2,360,597	\$97.56	76.5
Colorado		\$126.82	103.8	\$376,032	\$250,601	\$84.52	66.6
Connecticut		\$125.99	103.1	\$394,852	\$554,320	\$176.87	140.4
Delaware		\$145.18	118.8	\$86,819	\$80,955	\$135.38	93.2
Washington D.C.		\$158.80	129.9	\$100,202	\$110,200	\$174.64	110.0
Florida		\$129.38	105.9	\$1,317,512	\$1,715,167	\$168.43	130.2
Georgia		\$120.56	98.7	\$671,999	\$711,916	\$127.72	105.9
Hawaii		\$99.10	81.1	\$97,219	\$161,895	\$165.03	166.5
Idaho		\$109.61	89.7	\$105,115	\$86,792	\$90.50	82.6
Illinois		\$121.95	99.8	\$1,397,798	\$1,676,133	\$146.23	119.9
Indiana		\$122.19	100.0	\$668,158	\$436,170	\$79.77	65.3
Iowa		\$119.11	97.5	\$345,295	\$273,847	\$94.46	79.3
Kansas		\$126.61	103.6	\$301,706	\$249,406	\$104.66	82.7
Kentucky		\$125.66	102.8	\$460,167	\$359,724	\$98.23	78.2
Louisiana		\$139.83	114.4	\$602,399	\$482,451	\$111.99	80.1
Maine		\$108.05	88.4	\$122,422	\$136,634	\$120.60	111.6
Maryland		\$122.83	100.5	\$523,636	\$495,435	\$116.22	94.6
Massachusetts		\$121.11	99.1	\$699,156	\$626,881	\$108.59	89.7
Michigan		\$120.38	98.5	\$1,108,008	\$856,977	\$93.11	77.3
Minnesota		\$114.34	93.6	\$468,087	\$535,519	\$130.81	114.4
Mississippi		\$113.44	92.8	\$287,112	\$243,481	\$96.20	84.8
Missouri		\$117.48	96.1	\$580,458	\$542,741	\$109.84	93.5
Montana		\$126.10	103.2	\$99,997	\$95,276	\$120.15	95.3
Nebraska		\$123.74	101.3	\$195,143	\$189,508	\$120.17	97.1
Nevada		\$171.89	140.7	\$145,246	\$270,480	\$320.10	186.2
New Hampshire		\$146.19	119.6	\$136,836	\$104,474	\$111.62	76.4
New Jersey		\$134.30	109.9	\$994,363	\$1,317,923	\$178.00	132.5
New Mexico		\$127.22	104.1	\$168,946	\$141,527	\$106.57	83.8
New York		\$112.72	92.2	\$1,984,113	\$2,180,563	\$123.88	109.9
North Carolina		\$114.19	93.4	\$679,756	\$741,629	\$124.58	109.1
North Dakota		\$124.99	102.3	\$82,244	\$63,002	\$95.75	76.6
Ohio		\$117.80	96.4	\$1,270,004	\$1,315,149	\$121.99	103.6
Oklahoma		\$133.99	109.6	\$415,372	\$363,211	\$117.17	87.4
Oregon		\$119.27	97.6	\$316,173	\$223,070	\$84.15	70.6
Pennsylvania		\$111.22	91.0	\$1,320,254	\$1,627,854	\$137.13	123.3
Rhode Island		\$118.95	97.3	\$113,355	\$136,822	\$143.57	120.7
South Carolina		\$115.15	94.2	\$364,684	\$375,142	\$118.45	102.9
South Dakota		\$115.40	94.4	\$79,161	\$84,432	\$123.08	106.7
Tennessee		\$119.47	97.8	\$550,983	\$502,336	\$108.92	91.2
Texas		\$141.10	115.5	\$2,083,512	\$1,660,717	\$112.47	79.7
Utah		\$95.58	78.2	\$145,092	\$127,449	\$83.96	87.8
Vermont		\$120.51	98.6	\$62,185	\$64,892	\$125.76	104.4
Virginia		\$114.47	93.7	\$621,556	\$753,388	\$138.75	121.2
Washington		\$105.89	86.6	\$446,532	\$657,132	\$155.83	147.2
West Virginia		\$108.42	88.7	\$211,643	\$208,475	\$106.80	98.5
Wisconsin		\$113.02	92.5	\$535,940	\$477,450	\$100.69	89.1
Wyoming		\$164.31	134.5	\$80,839	\$56,745	\$115.34	70.2
U.S. TOTALS		\$122.20	100.0	\$28,022,857	\$28,022,857	\$122.20	100.0

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

*No combined tax base can be reported; see data on particular selective sales taxes.

Table B-4

SELECTIVE SALES—PARIMUTUEL TAXES

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama	\$135,723	\$1.80	54.9	\$7,050	\$0	\$0.00	0.0
Alaska	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
Arizona	\$223,379	\$4.15	126.7	\$11,603	\$10,862	\$3.89	93.6
Arkansas	\$275,641	\$6.24	190.2	\$14,317	\$16,493	\$7.18	115.2
California	\$2,044,289	\$4.39	133.9	\$106,188	\$133,287	\$5.51	125.5
Colorado	\$203,004	\$3.56	108.5	\$10,544	\$9,059	\$3.06	85.9
Connecticut	\$496,273	\$8.23	250.9	\$25,778	\$53,270	\$17.00	206.6
Delaware	\$110,544	\$9.60	292.9	\$5,742	\$1,516	\$2.54	26.4
Washington D.C.	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
Florida	\$1,683,134	\$8.59	261.9	\$87,428	\$105,245	\$10.34	120.4
Georgia	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
Hawaii	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
Idaho	\$11,053	\$0.60	18.3	\$574	\$299	\$0.31	52.3
Illinois	\$1,038,362	\$4.71	143.5	\$53,936	\$70,725	\$6.17	131.1
Indiana	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
Iowa	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
Kansas	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
Kentucky	\$295,575	\$4.19	127.9	\$15,353	\$14,360	\$3.92	93.5
Louisiana	\$480,123	\$5.79	176.6	\$24,939	\$21,972	\$5.10	88.1
Maine	\$29,773	\$1.36	41.6	\$1,546	\$1,723	\$1.52	111.5
Maryland	\$399,235	\$4.86	148.4	\$20,737	\$16,464	\$3.86	79.4
Massachusetts	\$527,957	\$4.75	144.9	\$27,424	\$32,267	\$5.59	117.7
Michigan	\$368,713	\$2.08	63.5	\$19,152	\$23,852	\$2.59	124.5
Minnesota	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
Mississippi	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
Missouri	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
Montana	\$10,329	\$0.68	20.6	\$536	\$0	\$0.00	0.0
Nebraska	\$183,049	\$6.03	183.9	\$9,508	\$7,590	\$4.81	79.8
Nevada	\$17,078	\$1.05	32.0	\$887	\$381	\$0.45	43.1
New Hampshire	\$96,928	\$5.38	164.1	\$5,034	\$9,404	\$10.05	186.8
New Jersey	\$968,575	\$6.80	207.3	\$50,311	\$16,073	\$2.17	31.9
New Mexico	\$117,155	\$4.58	139.8	\$6,085	\$3,145	\$2.37	51.7
New York	\$3,089,635	\$9.12	278.1	\$160,488	\$116,179	\$6.60	72.4
North Carolina	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
North Dakota	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
Ohio	\$405,530	\$1.95	59.6	\$21,064	\$24,820	\$2.30	117.8
Oklahoma	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
Oregon	\$105,780	\$2.07	63.2	\$5,494	\$4,731	\$1.78	86.1
Pennsylvania	\$524,587	\$2.30	70.0	\$27,249	\$25,219	\$2.12	92.6
Rhode Island	\$139,447	\$7.60	231.8	\$7,243	\$6,943	\$7.29	95.9
South Carolina	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
South Dakota	\$37,685	\$2.85	87.0	\$1,957	\$2,417	\$3.52	123.5
Tennessee	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
Texas	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
Utah	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
Vermont	\$17,531	\$1.76	53.8	\$910	\$1,085	\$2.10	119.3
Virginia	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
Washington	\$195,743	\$2.41	73.5	\$10,167	\$8,638	\$2.05	85.0
West Virginia	\$241,229	\$6.42	195.8	\$12,530	\$13,781	\$7.06	110.0
Wisconsin	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
Wyoming	\$1,025	\$0.11	3.3	\$53	\$14	\$0.03	28.2
U.S. TOTALS	\$14,474,084	\$3.28	100.0	\$751,843	\$751,843	\$3.28	100.0

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

*Tax base is parimutuel turnover in thousands of dollars.

Table B-5

SELECTIVE SALES—MOTOR FUEL SALES TAXES

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama	2,054	\$46.02	107.0	\$180,270	\$266,757	\$68.10	148.0
Alaska	170	\$36.37	84.6	\$14,984	\$23,238	\$56.41	155.1
Arizona	1,485	\$46.64	108.5	\$130,298	\$120,431	\$43.10	92.4
Arkansas	1,320	\$50.44	117.3	\$115,813	\$133,235	\$58.03	115.0
California	11,593	\$42.04	97.8	\$1,017,146	\$839,316	\$34.69	82.5
Colorado	1,567	\$46.39	107.9	\$137,544	\$108,441	\$36.57	78.8
Connecticut	1,335	\$37.39	87.0	\$117,191	\$151,308	\$48.28	129.1
Delaware	318	\$46.73	108.7	\$27,942	\$29,111	\$48.68	104.2
Washington D.C.	173	\$24.11	56.1	\$15,212	\$17,937	\$28.43	117.9
Florida	5,141	\$44.30	103.0	\$451,069	\$420,971	\$41.34	93.3
Georgia	3,221	\$50.70	117.9	\$282,590	\$348,791	\$62.57	123.4
Hawaii	306	\$27.39	63.7	\$26,872	\$53,127	\$54.16	197.7
Idaho	475	\$43.54	101.3	\$41,751	\$50,693	\$52.86	121.4
Illinois	4,882	\$37.37	86.9	\$428,347	\$407,475	\$35.55	95.1
Indiana	3,098	\$49.71	115.6	\$271,817	\$258,686	\$47.31	95.2
Iowa	1,559	\$47.21	109.8	\$136,851	\$156,863	\$54.11	114.6
Kansas	1,386	\$51.04	118.7	\$121,630	\$114,631	\$48.10	94.2
Kentucky	1,928	\$46.20	107.5	\$169,180	\$180,914	\$49.40	106.9
Louisiana	2,339	\$47.65	110.8	\$205,273	\$187,791	\$43.59	91.5
Maine	535	\$41.50	96.5	\$47,015	\$49,153	\$43.38	104.5
Maryland	2,051	\$42.22	98.2	\$179,963	\$187,174	\$43.91	104.0
Massachusetts	2,353	\$35.76	83.2	\$206,449	\$237,525	\$41.14	115.1
Michigan	4,102	\$39.11	91.0	\$359,934	\$438,034	\$47.59	121.7
Minnesota	2,045	\$43.82	101.9	\$179,419	\$231,224	\$56.48	128.9
Mississippi	1,376	\$47.70	111.0	\$120,735	\$123,329	\$48.73	102.1
Missouri	2,754	\$48.90	113.7	\$241,611	\$186,337	\$37.71	77.1
Montana	515	\$57.03	132.7	\$45,225	\$48,902	\$61.67	108.1
Nebraska	860	\$47.86	111.3	\$75,475	\$115,409	\$73.18	152.9
Nevada	545	\$56.60	131.7	\$47,831	\$44,199	\$52.31	92.4
New Hampshire	409	\$38.38	89.3	\$35,925	\$47,027	\$50.24	130.9
New Jersey	3,375	\$39.99	93.0	\$296,110	\$285,363	\$38.54	96.4
New Mexico	845	\$55.82	129.8	\$74,132	\$79,013	\$59.50	106.6
New York	5,488	\$27.35	63.6	\$481,495	\$454,240	\$25.81	94.3
North Carolina	3,066	\$45.19	105.1	\$269,010	\$282,775	\$47.50	105.1
North Dakota	426	\$56.91	132.4	\$37,443	\$31,755	\$48.26	84.8
Ohio	5,253	\$42.75	99.4	\$460,860	\$374,186	\$34.71	81.2
Oklahoma	2,037	\$57.65	134.1	\$178,725	\$128,890	\$41.58	72.1
Oregon	1,415	\$46.84	108.9	\$124,165	\$91,712	\$34.60	73.9
Pennsylvania	4,980	\$36.81	85.6	\$436,945	\$579,261	\$48.80	132.6
Rhode Island	372	\$34.32	79.8	\$32,706	\$38,884	\$40.80	118.9
South Carolina	1,695	\$46.96	109.2	\$148,713	\$184,821	\$58.36	124.3
South Dakota	402	\$51.44	119.6	\$35,285	\$51,957	\$75.74	147.3
Tennessee	2,635	\$50.13	116.6	\$231,180	\$220,451	\$47.80	95.4
Texas	9,092	\$54.02	125.7	\$797,722	\$480,844	\$32.56	60.3
Utah	752	\$43.47	101.1	\$65,982	\$69,910	\$46.05	106.0
Vermont	257	\$43.83	102.0	\$22,617	\$21,360	\$41.40	94.4
Virginia	2,793	\$45.13	105.0	\$245,033	\$314,451	\$57.91	128.3
Washington	1,967	\$40.92	95.2	\$172,567	\$246,827	\$58.53	143.0
West Virginia	892	\$40.12	93.3	\$78,308	\$96,081	\$49.22	122.7
Wisconsin	2,270	\$42.01	97.7	\$199,228	\$209,605	\$44.20	105.2
Wyoming	443	\$79.10	184.0	\$38,917	\$38,066	\$77.37	97.8
U.S. TOTALS	112,371	\$42.99	100.0	\$9,858,530	\$9,858,530	\$42.99	100.0

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

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

Table B-6

SELECTIVE SALES—INSURANCE SALES TAXES

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama	\$2,854	\$11.94	82.1	\$46,776	\$70,604	\$18.03	150.9
Alaska	\$442	\$17.59	120.9	\$7,249	\$10,618	\$25.77	146.5
Arizona	\$2,199	\$12.90	88.7	\$36,045	\$41,721	\$14.93	115.7
Arkansas	\$1,496	\$10.68	73.4	\$24,516	\$32,302	\$14.07	131.8
California	\$22,171	\$15.01	103.2	\$363,276	\$460,446	\$19.03	126.7
Colorado	\$2,563	\$14.16	97.4	\$41,996	\$40,860	\$13.78	97.3
Connecticut	\$3,563	\$18.63	128.1	\$58,383	\$67,012	\$21.38	114.8
Delaware	\$666	\$18.25	125.4	\$10,912	\$13,250	\$22.16	121.4
Washington D.C.	\$1,462	\$37.98	261.1	\$23,965	\$14,617	\$23.16	61.0
Florida	\$7,931	\$12.76	87.7	\$129,950	\$103,268	\$10.14	79.5
Georgia	\$4,216	\$12.39	85.2	\$69,089	\$70,204	\$12.60	101.6
Hawaii	\$944	\$15.78	108.5	\$15,480	\$24,765	\$25.25	160.0
Idaho	\$730	\$12.48	85.8	\$11,969	\$15,875	\$16.55	132.6
Illinois	\$11,316	\$16.18	111.2	\$185,412	\$84,683	\$7.39	45.7
Indiana	\$4,519	\$13.54	93.1	\$74,058	\$57,425	\$10.50	77.5
Iowa	\$2,799	\$15.82	108.8	\$45,871	\$45,720	\$15.77	99.7
Kansas	\$2,203	\$15.15	104.1	\$36,099	\$36,755	\$15.42	101.8
Kentucky	\$2,556	\$11.44	78.6	\$41,884	\$90,496	\$24.71	216.1
Louisiana	\$4,195	\$15.96	109.7	\$68,742	\$89,669	\$20.81	130.4
Maine	\$896	\$12.97	89.1	\$14,689	\$13,988	\$12.35	95.2
Maryland	\$3,681	\$14.15	97.3	\$60,322	\$59,895	\$14.05	99.3
Massachusetts	\$6,151	\$17.46	120.0	\$100,789	\$114,082	\$19.76	113.2
Michigan	\$9,607	\$17.10	117.6	\$157,419	\$113,001	\$12.28	71.8
Minnesota	\$3,722	\$14.90	102.4	\$60,995	\$64,297	\$15.71	105.4
Mississippi	\$1,625	\$10.52	72.3	\$26,632	\$39,168	\$15.48	147.1
Missouri	\$4,187	\$13.89	95.5	\$68,615	\$66,450	\$13.45	96.8
Montana	\$631	\$13.04	89.7	\$10,342	\$14,263	\$17.99	137.9
Nebraska	\$1,513	\$15.73	108.1	\$24,806	\$21,648	\$13.73	87.3
Nevada	\$750	\$14.55	100.0	\$12,296	\$13,741	\$16.26	111.8
New Hampshire	\$884	\$15.48	106.4	\$14,488	\$14,129	\$15.10	97.5
New Jersey	\$7,983	\$17.67	121.4	\$130,806	\$96,606	\$13.05	73.9
New Mexico	\$971	\$11.99	82.4	\$15,918	\$21,302	\$16.04	133.8
New York	\$17,013	\$15.84	108.9	\$278,759	\$206,266	\$11.72	74.0
North Carolina	\$4,140	\$11.40	78.3	\$67,849	\$86,530	\$14.54	127.5
North Dakota	\$603	\$15.03	103.3	\$9,892	\$9,246	\$14.05	93.5
Ohio	\$9,430	\$14.33	98.5	\$154,518	\$136,652	\$12.68	88.4
Oklahoma	\$2,616	\$13.83	95.0	\$42,864	\$75,918	\$24.49	177.1
Oregon	\$2,253	\$13.93	95.8	\$36,929	\$47,949	\$18.09	129.8
Pennsylvania	\$11,442	\$15.79	108.6	\$187,483	\$170,851	\$14.39	91.1
Rhode Island	\$928	\$15.96	109.7	\$15,208	\$13,789	\$14.47	90.7
South Carolina	\$2,206	\$11.42	78.5	\$36,155	\$42,772	\$13.51	118.3
South Dakota	\$508	\$12.16	83.6	\$8,338	\$11,237	\$16.38	134.8
Tennessee	\$3,462	\$12.30	84.6	\$56,736	\$66,629	\$14.45	117.4
Texas	\$13,188	\$14.63	100.6	\$216,094	\$189,166	\$12.81	87.5
Utah	\$897	\$9.68	66.6	\$14,701	\$19,127	\$12.60	130.1
Vermont	\$407	\$12.93	88.9	\$6,670	\$6,652	\$12.89	99.7
Virginia	\$4,174	\$12.60	86.6	\$68,398	\$80,156	\$14.76	117.2
Washington	\$3,247	\$12.62	86.7	\$53,204	\$60,887	\$14.44	114.4
West Virginia	\$1,209	\$10.15	69.8	\$19,813	\$36,904	\$18.91	186.3
Wisconsin	\$4,003	\$13.83	95.1	\$65,598	\$44,383	\$9.36	67.7
Wyoming	\$424	\$14.12	97.1	\$6,947	\$7,945	\$16.15	114.4
U.S. TOTALS	\$203,600	\$14.55	100.0	\$3,335,966	\$3,335,966	\$14.55	100.0

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

Table B-7

SELECTIVE SALES—TOBACCO SALES TAXES

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama	465	\$16.03	90.8	\$62,793	\$79,815	\$20.38	127.1
Alaska	57	\$18.87	106.9	\$7,774	\$4,538	\$11.02	58.4
Arizona	309	\$14.94	84.7	\$41,749	\$39,743	\$14.22	95.2
Arkansas	294	\$17.30	98.0	\$39,711	\$51,891	\$22.60	130.7
California	2,806	\$15.66	88.7	\$378,798	\$283,897	\$11.73	74.9
Colorado	386	\$17.60	99.7	\$52,183	\$37,111	\$12.52	71.1
Connecticut	361	\$15.58	88.3	\$48,822	\$74,829	\$23.88	153.3
Delaware	90	\$20.50	116.1	\$12,256	\$12,440	\$20.80	101.5
Washington D.C.	84	\$17.99	101.9	\$11,351	\$10,612	\$16.82	93.5
Florida	1,293	\$17.14	97.2	\$174,584	\$266,171	\$26.14	152.5
Georgia	719	\$17.43	98.8	\$97,159	\$84,195	\$15.11	86.7
Hawaii	82	\$11.37	64.4	\$11,149	\$13,798	\$14.07	123.8
Idaho	107	\$15.16	85.9	\$14,537	\$8,312	\$8.67	57.2
Illinois	1,518	\$17.88	101.3	\$204,969	\$214,288	\$18.70	104.5
Indiana	815	\$20.13	114.0	\$110,050	\$84,342	\$15.42	76.6
Iowa	387	\$18.03	102.2	\$52,264	\$49,852	\$17.20	95.4
Kansas	312	\$17.67	100.1	\$42,114	\$33,951	\$14.25	80.6
Kentucky	767	\$28.29	160.3	\$103,611	\$21,725	\$5.93	21.0
Louisiana	605	\$18.97	107.5	\$81,717	\$63,861	\$14.82	78.1
Maine	156	\$18.61	105.5	\$21,084	\$24,375	\$21.51	115.6
Maryland	578	\$18.30	103.7	\$78,032	\$73,484	\$17.24	94.2
Massachusetts	706	\$16.53	93.6	\$95,404	\$148,554	\$25.73	155.7
Michigan	1,291	\$18.93	107.3	\$174,274	\$140,563	\$15.27	80.7
Minnesota	492	\$16.23	92.0	\$66,464	\$88,167	\$21.54	132.7
Mississippi	315	\$16.84	95.4	\$42,627	\$34,509	\$13.63	81.0
Missouri	690	\$18.87	107.0	\$93,258	\$82,043	\$16.60	88.0
Montana	95	\$16.22	91.9	\$12,863	\$11,626	\$14.66	90.4
Nebraska	183	\$15.72	89.1	\$24,796	\$22,591	\$14.33	91.1
Nevada	137	\$21.95	124.4	\$18,546	\$13,118	\$15.53	70.7
New Hampshire	226	\$32.59	184.7	\$30,505	\$26,622	\$28.44	87.3
New Jersey	941	\$17.16	97.3	\$127,084	\$176,202	\$23.80	138.6
New Mexico	133	\$13.61	77.1	\$18,073	\$15,409	\$11.60	85.3
New York	2,283	\$17.51	99.2	\$308,283	\$399,223	\$22.68	129.5
North Carolina	1,053	\$23.89	135.3	\$142,189	\$18,246	\$3.07	12.8
North Dakota	82	\$16.84	95.4	\$11,081	\$9,724	\$14.78	87.8
Ohio	1,433	\$17.95	101.7	\$193,482	\$209,795	\$19.46	108.4
Oklahoma	434	\$18.92	107.2	\$58,662	\$77,684	\$25.06	132.4
Oregon	376	\$19.18	108.7	\$50,847	\$33,054	\$12.47	65.0
Pennsylvania	1,485	\$16.89	95.7	\$200,514	\$254,660	\$21.45	127.0
Rhode Island	143	\$20.28	114.9	\$19,329	\$25,066	\$26.30	129.7
South Carolina	424	\$18.10	102.5	\$57,313	\$29,542	\$9.33	51.5
South Dakota	79	\$15.70	89.0	\$10,771	\$10,553	\$15.38	98.0
Tennessee	592	\$17.35	98.3	\$80,030	\$78,541	\$17.03	98.1
Texas	1,835	\$16.78	95.1	\$247,744	\$339,582	\$23.00	137.1
Utah	113	\$10.07	57.1	\$15,293	\$11,256	\$7.42	73.6
Vermont	83	\$21.90	124.1	\$11,297	\$10,098	\$19.57	89.4
Virginia	801	\$19.92	112.9	\$108,174	\$33,177	\$6.11	30.7
Washington	465	\$14.89	84.4	\$62,806	\$81,653	\$19.36	130.0
West Virginia	235	\$16.25	92.1	\$31,720	\$38,129	\$19.53	120.2
Wisconsin	564	\$16.06	91.0	\$76,169	\$88,295	\$18.62	115.9
Wyoming	76	\$21.07	119.4	\$10,366	\$5,737	\$11.66	55.4
U.S. TOTALS	29,979	\$17.65	100.0	\$4,046,699	\$4,046,699	\$17.65	100.0

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

*Tax base is cigarette sales in millions of packs.

Table B-8

SELECTIVE SALES—AMUSEMENT SALES TAXES

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama	\$146,220	\$0.41	27.0	\$1,614	\$80	\$0.02	5.0
Alaska	\$24,479	\$0.66	43.0	\$270	\$116	\$0.28	43.3
Arizona	\$258,268	\$1.02	66.9	\$2,852	\$156	\$0.06	5.5
Arkansas	\$129,759	\$0.62	40.9	\$1,433	\$304	\$0.13	21.3
California	\$7,624,081	\$3.48	227.9	\$84,207	\$924	\$0.04	1.1
Colorado	\$460,373	\$1.71	112.3	\$5,084	\$373	\$0.13	7.4
Connecticut	\$303,825	\$1.07	70.1	\$3,355	\$11,747	\$3.75	350.1
Delaware	\$75,496	\$1.39	91.3	\$833	\$61	\$0.10	7.4
Washington D.C.	\$125,308	\$2.19	143.6	\$1,384	\$0	\$0.00	0.0
Florida	\$1,877,057	\$2.04	133.3	\$20,731	\$2,934	\$0.29	14.2
Georgia	\$421,069	\$0.83	54.6	\$4,650	\$0	\$0.00	0.0
Hawaii	\$124,497	\$1.40	91.8	\$1,375	\$0	\$0.00	0.0
Idaho	\$52,814	\$0.61	39.8	\$583	\$0	\$0.00	0.0
Illinois	\$1,272,450	\$1.23	80.3	\$14,054	\$7,980	\$0.70	56.8
Indiana	\$296,425	\$0.60	39.2	\$3,274	\$151	\$0.03	4.6
Iowa	\$210,191	\$0.80	52.4	\$2,321	\$0	\$0.00	0.0
Kansas	\$138,560	\$0.64	42.1	\$1,530	\$711	\$0.30	46.5
Kentucky	\$225,813	\$0.68	44.6	\$2,494	\$732	\$0.20	29.4
Louisiana	\$359,988	\$0.92	60.4	\$3,976	\$302	\$0.07	7.6
Maine	\$59,257	\$0.58	37.8	\$654	\$142	\$0.13	21.8
Maryland	\$434,698	\$1.13	73.8	\$4,801	\$1,206	\$0.28	25.1
Massachusetts	\$633,599	\$1.21	79.4	\$6,998	\$9,702	\$1.68	138.7
Michigan	\$873,569	\$1.05	68.6	\$9,648	\$158	\$0.02	1.6
Minnesota	\$412,729	\$1.11	72.9	\$4,558	\$103	\$0.03	2.3
Mississippi	\$76,192	\$0.33	21.8	\$841	\$238	\$0.09	28.4
Missouri	\$522,989	\$1.17	76.6	\$5,776	\$558	\$0.11	9.7
Montana	\$54,423	\$0.76	49.6	\$601	\$0	\$0.00	0.0
Nebraska	\$114,393	\$0.80	52.5	\$1,263	\$620	\$0.39	49.2
Nevada	\$1,373,930	\$17.96	1176.0	\$15,174	\$175,181	\$207.32	1154.4
New Hampshire	\$134,700	\$1.59	104.1	\$1,487	\$45	\$0.05	3.1
New Jersey	\$1,786,797	\$2.67	174.5	\$19,735	\$102,999	\$13.91	521.9
New Mexico	\$105,282	\$0.88	57.3	\$1,162	\$168	\$0.13	14.5
New York	\$4,566,363	\$2.87	187.6	\$50,435	\$20,942	\$1.19	41.5
North Carolina	\$363,335	\$0.67	44.1	\$4,013	\$2,068	\$0.35	51.6
North Dakota	\$34,048	\$0.57	37.4	\$376	\$552	\$0.84	147.1
Ohio	\$1,126,662	\$1.15	75.6	\$12,443	\$0	\$0.00	0.0
Oklahoma	\$186,715	\$0.67	43.6	\$2,062	\$663	\$0.21	32.2
Oregon	\$187,631	\$0.78	51.2	\$2,072	\$543	\$0.21	26.2
Pennsylvania	\$974,954	\$0.91	59.4	\$10,768	\$115	\$0.01	1.1
Rhode Island	\$66,652	\$0.77	50.6	\$736	\$143	\$0.15	19.6
South Carolina	\$161,568	\$0.56	36.9	\$1,784	\$6,286	\$1.99	352.3
South Dakota	\$52,976	\$0.85	55.9	\$585	\$0	\$0.00	0.0
Tennessee	\$374,359	\$0.90	58.7	\$4,134	\$438	\$0.10	10.6
Texas	\$1,347,393	\$1.01	66.0	\$14,881	\$316	\$0.02	2.1
Utah	\$128,909	\$0.94	61.4	\$1,423	\$0	\$0.00	0.0
Vermont	\$78,834	\$1.69	110.5	\$870	\$161	\$0.31	18.6
Virginia	\$358,921	\$0.73	47.8	\$3,964	\$103	\$0.02	2.6
Washington	\$451,968	\$1.18	77.5	\$4,991	\$46	\$0.01	0.9
West Virginia	\$125,867	\$0.71	46.6	\$1,390	\$0	\$0.00	0.0
Wisconsin	\$369,155	\$0.86	56.3	\$4,077	\$62	\$0.01	1.5
Wyoming	\$38,434	\$0.86	56.5	\$424	\$0	\$0.00	0.0
U.S. TOTALS	\$31,704,000	\$1.53	100.0	\$350,168	\$350,168	\$1.53	100.0

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

*Tax base is amusement sales in thousands of dollars.

Table B-9

SELECTIVE SALES—PUBLIC UTILITY SALES TAXES

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama	\$4,151,225	\$30.50	102.0	\$119,477	\$191,423	\$48.87	160.2
Alaska	\$263,691	\$18.42	61.6	\$7,589	\$1,588	\$3.86	20.9
Arizona	\$2,902,140	\$29.90	99.9	\$83,527	\$47,379	\$16.96	56.7
Arkansas	\$2,232,674	\$27.99	93.6	\$64,259	\$25,096	\$10.93	39.1
California	\$26,964,736	\$32.07	107.2	\$776,077	\$500,970	\$20.70	64.6
Colorado	\$2,936,311	\$28.50	95.3	\$84,510	\$30,677	\$10.35	36.3
Connecticut	\$3,480,147	\$31.96	106.8	\$100,162	\$170,464	\$54.39	170.2
Delaware	\$688,131	\$33.12	110.7	\$19,805	\$19,239	\$32.17	97.1
Washington D.C.	\$1,011,077	\$46.12	154.2	\$29,100	\$59,336	\$94.04	203.9
Florida	\$10,271,349	\$29.03	97.0	\$295,621	\$515,728	\$50.65	174.5
Georgia	\$5,391,159	\$27.84	93.1	\$155,164	\$47,934	\$8.60	30.9
Hawaii	\$982,910	\$28.84	96.4	\$28,289	\$63,238	\$64.46	223.5
Idaho	\$895,253	\$26.87	89.8	\$25,766	\$3,955	\$4.13	15.4
Illinois	\$12,557,768	\$31.53	105.4	\$361,427	\$791,892	\$69.09	219.1
Indiana	\$5,423,797	\$28.55	95.4	\$156,103	\$181	\$0.03	0.1
Iowa	\$2,808,987	\$27.89	93.2	\$80,846	\$4,390	\$1.51	5.4
Kansas	\$2,748,936	\$33.20	111.0	\$79,117	\$30,875	\$12.96	39.0
Kentucky	\$3,306,049	\$25.98	86.9	\$95,152	\$35,261	\$9.63	37.1
Louisiana	\$5,792,243	\$38.70	129.4	\$166,707	\$59,878	\$13.90	35.9
Maine	\$822,141	\$20.88	69.8	\$23,662	\$18,611	\$16.43	78.7
Maryland	\$4,069,028	\$27.47	91.8	\$117,111	\$127,300	\$29.86	108.7
Massachusetts	\$6,107,452	\$30.45	101.8	\$175,779	\$0	\$0.00	0.0
Michigan	\$9,724,188	\$30.41	101.6	\$279,873	\$48,571	\$5.28	17.4
Minnesota	\$3,552,041	\$24.97	83.5	\$102,232	\$96,223	\$23.50	94.1
Mississippi	\$2,520,657	\$28.66	95.8	\$72,547	\$12,622	\$4.99	17.4
Missouri	\$4,265,489	\$24.85	83.1	\$122,765	\$182,047	\$36.84	148.3
Montana	\$682,190	\$24.76	82.8	\$19,634	\$5,799	\$7.31	29.5
Nebraska	\$1,438,618	\$26.26	87.8	\$41,405	\$8,706	\$5.52	21.0
Nevada	\$926,321	\$31.55	105.5	\$26,660	\$12,486	\$14.78	46.8
New Hampshire	\$904,171	\$27.80	92.9	\$26,023	\$2,541	\$2.72	9.8
New Jersey	\$9,396,635	\$36.53	122.1	\$270,446	\$581,756	\$78.57	215.1
New Mexico	\$1,331,469	\$28.86	96.5	\$38,321	\$14,208	\$10.70	37.1
New York	\$16,337,144	\$26.71	89.3	\$470,202	\$810,528	\$46.05	172.4
North Carolina	\$4,772,226	\$23.07	77.1	\$137,350	\$236,857	\$39.79	172.4
North Dakota	\$518,976	\$22.70	75.9	\$14,936	\$5,143	\$7.82	34.4
Ohio	\$11,387,246	\$30.40	101.6	\$327,738	\$476,324	\$44.18	145.3
Oklahoma	\$3,567,911	\$33.13	110.7	\$102,688	\$38,806	\$12.52	37.8
Oregon	\$2,264,562	\$24.59	82.2	\$65,176	\$34,626	\$13.06	53.1
Pennsylvania	\$11,737,263	\$28.46	95.1	\$337,812	\$472,914	\$39.84	140.0
Rhode Island	\$888,552	\$26.83	89.7	\$25,573	\$44,462	\$46.66	173.9
South Carolina	\$2,926,345	\$26.59	88.9	\$84,223	\$23,065	\$7.28	27.4
South Dakota	\$493,926	\$20.72	69.3	\$14,215	\$349	\$0.51	2.5
Tennessee	\$4,808,046	\$30.00	100.3	\$138,381	\$29,474	\$6.39	21.3
Texas	\$22,021,737	\$42.92	143.5	\$633,812	\$413,863	\$28.03	65.3
Utah	\$1,310,117	\$24.84	83.0	\$37,706	\$19,342	\$12.74	51.3
Vermont	\$414,974	\$23.15	77.4	\$11,943	\$11,960	\$23.18	100.1
Virginia	\$4,767,304	\$25.27	84.5	\$137,208	\$247,203	\$45.53	180.2
Washington	\$3,065,186	\$20.92	69.9	\$88,219	\$170,790	\$40.50	193.6
West Virginia	\$1,811,718	\$26.71	89.3	\$52,143	\$16,374	\$8.39	31.4
Wisconsin	\$4,112,463	\$24.96	83.4	\$118,361	\$93,546	\$19.73	79.0
Wyoming	\$589,029	\$34.46	115.2	\$16,952	\$3,774	\$7.67	22.3
U.S. TOTALS	\$238,343,734	\$29.91	100.0	\$6,859,823	\$6,859,823	\$29.91	100.0

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

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

Table B-10

SELECTIVE SALES—ALCOHOLIC BEVERAGES, TOTAL

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama		\$8.57	69.7	\$33,583	\$112,823	\$28.80	335.9
Alaska		\$18.53	150.7	\$7,636	\$8,325	\$20.21	109.0
Arizona		\$13.72	111.6	\$38,328	\$22,800	\$8.16	59.5
Arkansas		\$8.20	66.7	\$18,824	\$23,963	\$10.44	127.3
California		\$14.83	120.6	\$358,708	\$141,751	\$5.86	39.5
Colorado		\$14.90	121.1	\$44,167	\$24,074	\$8.12	54.5
Connecticut		\$13.13	106.8	\$41,157	\$25,684	\$8.20	62.4
Delaware		\$15.60	126.8	\$9,326	\$5,333	\$8.92	57.2
Washington D.C.		\$30.41	247.3	\$19,188	\$7,695	\$12.20	40.1
Florida		\$15.53	126.3	\$158,125	\$300,844	\$29.54	190.3
Georgia		\$11.36	92.4	\$63,344	\$160,788	\$28.85	253.8
Hawaii		\$14.33	116.5	\$14,052	\$6,963	\$7.10	49.6
Idaho		\$10.36	84.2	\$9,933	\$7,654	\$7.98	77.1
Illinois		\$13.06	106.2	\$149,650	\$99,084	\$8.64	66.2
Indiana		\$9.67	78.6	\$52,854	\$35,380	\$6.47	66.9
Iowa		\$9.36	76.1	\$27,139	\$17,018	\$5.87	62.7
Kansas		\$8.90	72.4	\$21,214	\$32,478	\$13.63	153.1
Kentucky		\$8.87	72.2	\$32,491	\$16,230	\$4.43	50.0
Louisiana		\$11.85	96.4	\$51,042	\$58,972	\$13.69	115.5
Maine		\$12.15	98.8	\$13,769	\$28,636	\$25.28	208.0
Maryland		\$14.70	119.5	\$62,667	\$29,906	\$7.02	47.7
Massachusetts		\$14.95	121.6	\$86,311	\$84,746	\$14.68	98.2
Michigan		\$11.70	95.2	\$107,705	\$92,792	\$10.08	86.2
Minnesota		\$13.29	108.1	\$54,417	\$55,500	\$13.56	102.0
Mississippi		\$9.38	76.2	\$23,728	\$33,610	\$13.28	141.6
Missouri		\$9.80	79.7	\$48,430	\$25,301	\$5.12	52.2
Montana		\$13.61	110.7	\$10,793	\$14,682	\$18.52	136.0
Nebraska		\$11.34	92.2	\$17,888	\$12,938	\$8.20	72.3
Nevada		\$28.23	229.5	\$23,850	\$11,368	\$13.45	47.7
New Hampshire		\$24.97	203.0	\$23,370	\$4,700	\$5.02	20.1
New Jersey		\$13.49	109.7	\$99,868	\$58,918	\$7.96	59.0
New Mexico		\$11.48	93.4	\$15,251	\$8,276	\$6.23	54.3
New York		\$13.32	108.3	\$234,447	\$173,179	\$9.84	73.9
North Carolina		\$9.97	81.1	\$59,343	\$115,148	\$19.34	194.0
North Dakota		\$12.94	105.2	\$8,513	\$6,577	\$10.00	77.3
Ohio		\$9.27	75.4	\$99,895	\$93,367	\$8.66	93.5
Oklahoma		\$9.80	79.7	\$30,368	\$41,245	\$13.31	135.8
Oregon		\$11.88	96.6	\$31,486	\$10,449	\$3.94	33.2
Pennsylvania		\$10.06	81.8	\$119,480	\$124,828	\$10.52	104.5
Rhode Island		\$13.18	107.2	\$12,558	\$7,529	\$7.90	60.0
South Carolina		\$11.52	93.7	\$36,494	\$88,651	\$27.99	242.9
South Dakota		\$11.67	94.9	\$8,006	\$7,914	\$11.54	98.9
Tennessee		\$8.79	71.4	\$40,519	\$106,798	\$23.16	263.6
Texas		\$11.73	95.4	\$173,256	\$236,941	\$16.05	136.8
Utah		\$6.58	53.5	\$9,984	\$7,810	\$5.15	78.2
Vermont		\$15.26	124.1	\$7,875	\$13,570	\$26.30	172.3
Virginia		\$10.82	88.0	\$58,777	\$78,293	\$14.42	133.2
Washington		\$12.94	105.2	\$54,574	\$88,285	\$20.94	161.8
West Virginia		\$8.06	65.6	\$15,736	\$7,201	\$3.69	45.8
Wisconsin		\$15.29	124.3	\$72,504	\$41,554	\$8.76	57.3
Wyoming		\$14.59	118.6	\$7,176	\$1,204	\$2.45	16.8
U.S. TOTALS		\$12.30	100.0	\$2,819,825	\$2,819,825	\$12.30	100.0

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

*No combined tax base can be reported; see separate data for barrels of beer, and gallons of wine and distilled spirits.

Table B-11

State	DISTILLED SPIRITS				BEER			
	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity
Alabama	5,463	\$5.41	71.2	\$21,181	2,205	\$2.73	70.8	\$10,679
Alaska	1,362	\$12.82	168.7	\$5,280	377	\$4.43	115.2	\$1,827
Arizona	5,637	\$7.82	102.9	\$21,856	2,825	\$4.90	127.2	\$13,679
Arkansas	2,982	\$5.04	66.3	\$11,561	1,363	\$2.87	74.7	\$6,600
California	56,423	\$9.04	119.0	\$218,765	20,095	\$4.02	104.5	\$97,310
Colorado	7,181	\$9.39	123.6	\$27,842	2,734	\$4.47	116.0	\$13,241
Connecticut	7,343	\$9.08	119.5	\$28,470	1,916	\$2.96	76.9	\$9,278
Delaware	1,637	\$10.61	139.7	\$6,347	518	\$4.20	109.0	\$2,508
Washington D.C.	3,768	\$23.15	304.7	\$14,609	591	\$4.54	117.9	\$2,864
Florida	26,615	\$10.13	133.3	\$103,192	9,306	\$4.43	115.0	\$45,067
Georgia	11,119	\$7.73	101.8	\$43,111	3,621	\$3.15	81.7	\$17,537
Hawaii	2,165	\$8.56	112.6	\$8,394	955	\$4.72	122.6	\$4,628
Idaho	1,391	\$5.62	74.0	\$5,393	788	\$3.98	103.5	\$3,820
Illinois	24,460	\$8.27	108.9	\$94,837	9,303	\$3.93	102.1	\$45,051
Indiana	8,093	\$5.74	75.5	\$31,378	3,948	\$3.50	90.8	\$19,117
Iowa	3,846	\$5.14	67.7	\$14,911	2,330	\$3.89	101.2	\$11,287
Kansas	3,195	\$5.20	68.4	\$12,387	1,676	\$3.41	88.5	\$8,117
Kentucky	5,250	\$5.56	73.1	\$20,355	2,317	\$3.07	79.6	\$11,224
Louisiana	8,107	\$7.30	96.0	\$31,432	3,484	\$3.92	101.8	\$16,874
Maine	2,284	\$7.82	102.8	\$8,855	842	\$3.60	93.6	\$4,080
Maryland	10,958	\$9.97	131.1	\$42,486	3,415	\$3.88	100.8	\$16,539
Massachusetts	14,236	\$9.56	125.8	\$55,196	4,975	\$4.17	108.4	\$24,092
Michigan	17,510	\$7.38	97.1	\$67,890	6,901	\$3.63	94.3	\$33,416
Minnesota	9,307	\$8.81	116.0	\$36,085	3,233	\$3.82	99.4	\$15,658
Mississippi	3,914	\$6.00	78.9	\$15,175	1,638	\$3.13	81.4	\$7,931
Missouri	6,892	\$5.41	71.2	\$26,721	3,953	\$3.87	100.7	\$19,143
Montana	1,576	\$7.71	101.4	\$6,110	839	\$5.13	133.2	\$4,066
Nebraska	2,659	\$6.54	86.0	\$10,309	1,406	\$4.32	112.2	\$6,811
Nevada	4,462	\$20.47	269.4	\$17,300	1,012	\$5.80	150.7	\$4,902
New Hampshire	4,419	\$18.31	240.9	\$17,133	1,009	\$5.22	135.7	\$4,889
New Jersey	16,751	\$8.77	115.4	\$64,947	5,311	\$3.47	90.2	\$25,718
New Mexico	2,142	\$6.25	82.3	\$8,305	1,233	\$4.50	116.9	\$5,973
New York	39,332	\$8.66	114.0	\$152,499	12,760	\$3.51	91.2	\$61,792
North Carolina	9,889	\$6.44	84.8	\$38,342	3,720	\$3.03	78.6	\$18,015
North Dakota	1,408	\$8.30	109.2	\$5,459	573	\$4.22	109.6	\$2,776
Ohio	14,041	\$5.05	66.4	\$54,440	8,218	\$3.69	95.9	\$39,798
Oklahoma	4,941	\$6.18	81.3	\$19,157	2,076	\$3.24	84.3	\$10,056
Oregon	4,706	\$6.88	90.6	\$18,246	2,071	\$3.78	98.3	\$10,032
Pennsylvania	16,853	\$5.50	72.4	\$65,343	9,808	\$4.00	104.0	\$47,496
Rhode Island	1,970	\$8.01	105.5	\$7,638	759	\$3.86	100.2	\$3,675
South Carolina	6,287	\$7.70	101.3	\$24,376	2,206	\$3.37	87.6	\$10,683
South Dakota	1,358	\$7.68	101.0	\$5,265	502	\$3.54	92.1	\$2,431
Tennessee	6,355	\$5.34	70.3	\$24,639	2,983	\$3.13	81.4	\$14,445
Texas	23,563	\$6.19	81.4	\$91,359	15,177	\$4.98	129.3	\$73,494
Utah	1,499	\$3.83	50.4	\$5,811	765	\$2.44	63.5	\$3,707
Vermont	1,327	\$9.97	131.2	\$5,145	436	\$4.09	106.3	\$2,111
Virginia	9,451	\$6.75	88.8	\$36,643	3,843	\$3.43	89.0	\$18,609
Washington	8,518	\$7.83	103.1	\$33,026	3,317	\$3.81	99.0	\$16,064
West Virginia	2,445	\$4.86	63.9	\$9,479	1,160	\$2.88	74.8	\$5,618
Wisconsin	11,219	\$9.17	120.7	\$43,498	5,245	\$5.36	139.2	\$25,398
Wyoming	1,147	\$9.04	118.9	\$4,447	507	\$4.99	129.7	\$2,457
U.S. TOTALS	449,456	\$7.60	100.0	\$1,742,652	182,268	\$3.85	100.0	\$882,605

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

*Tax bases are distilled spirits sales in thousands of gallons and beer sales in thousands of barrels.

Table B-12

ALCOHOLIC BEVERAGES—		WINE		
State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity
Alabama	4,396	\$0.44	51.8	\$1,722
Alaska	1,348	\$1.28	151.1	\$528
Arizona	7,127	\$1.00	117.8	\$2,792
Arkansas	1,690	\$0.29	34.0	\$662
California	108,791	\$1.76	207.7	\$42,631
Colorado	7,867	\$1.04	122.5	\$3,082
Connecticut	8,698	\$1.09	128.2	\$3,408
Delaware	1,202	\$0.79	92.8	\$471
Washington D.C.	4,376	\$2.72	320.3	\$1,714
Florida	25,174	\$0.97	114.2	\$9,864
Georgia	6,882	\$0.48	57.0	\$2,696
Hawaii	2,628	\$1.05	123.7	\$1,029
Idaho	1,837	\$0.75	88.5	\$719
Illinois	24,910	\$0.85	100.4	\$9,761
Indiana	6,018	\$0.43	50.8	\$2,358
Iowa	2,400	\$0.32	38.2	\$940
Kansas	1,810	\$0.30	35.1	\$709
Kentucky	2,327	\$0.25	29.3	\$911
Louisiana	6,979	\$0.63	74.8	\$2,734
Maine	2,127	\$0.74	86.7	\$833
Maryland	9,294	\$0.85	100.7	\$3,642
Massachusetts	17,919	\$1.22	143.4	\$7,021
Michigan	16,326	\$0.70	81.9	\$6,397
Minnesota	6,822	\$0.65	77.0	\$2,673
Mississippi	1,586	\$0.25	28.9	\$621
Missouri	6,546	\$0.52	61.2	\$2,565
Montana	1,574	\$0.78	91.7	\$616
Nebraska	1,960	\$0.49	57.4	\$768
Nevada	4,204	\$1.95	229.8	\$1,647
New Hampshire	3,440	\$1.44	169.7	\$1,348
New Jersey	23,484	\$1.24	146.5	\$9,202
New Mexico	2,485	\$0.73	86.4	\$973
New York	51,434	\$1.15	135.0	\$20,155
North Carolina	7,619	\$0.50	59.1	\$2,985
North Dakota	709	\$0.42	49.8	\$277
Ohio	14,434	\$0.52	61.8	\$5,656
Oklahoma	2,945	\$0.37	43.9	\$1,154
Oregon	8,187	\$1.21	142.6	\$3,208
Pennsylvania	16,948	\$0.56	65.9	\$6,641
Rhode Island	3,176	\$1.31	153.9	\$1,244
South Carolina	3,661	\$0.45	53.4	\$1,434
South Dakota	790	\$0.45	53.2	\$309
Tennessee	3,658	\$0.31	36.6	\$1,433
Texas	21,444	\$0.57	67.1	\$8,403
Utah	1,186	\$0.31	36.1	\$464
Vermont	1,578	\$1.20	141.2	\$618
Virginia	8,994	\$0.65	76.5	\$3,524
Washington	13,992	\$1.30	153.2	\$5,483
West Virginia	1,630	\$0.33	38.6	\$638
Wisconsin	9,204	\$0.76	89.6	\$3,606
Wyoming	695	\$0.55	65.2	\$272
U.S. TOTALS	496,511	\$0.85	100.0	\$194,567

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

Table B-13

TOTAL LICENSE TAXES

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama		\$38.00	103.7	\$148,828	\$122,206	\$31.20	82.1
Alaska		\$48.90	133.5	\$20,145	\$24,182	\$58.70	120.0
Arizona		\$41.55	113.4	\$116,096	\$86,681	\$31.02	74.7
Arkansas		\$41.33	112.8	\$94,893	\$89,177	\$38.84	94.0
California		\$36.47	99.6	\$882,372	\$540,411	\$22.33	61.2
Colorado		\$47.16	128.7	\$139,830	\$96,855	\$32.67	69.3
Connecticut		\$32.92	89.9	\$103,157	\$106,943	\$34.12	103.7
Delaware		\$38.18	104.2	\$22,831	\$96,243	\$160.94	421.5
Washington D.C.		\$35.56	97.1	\$22,440	\$21,435	\$33.97	95.5
Florida		\$41.16	112.4	\$419,160	\$328,366	\$32.25	78.3
Georgia		\$35.55	97.0	\$198,141	\$74,946	\$13.45	37.8
Hawaii		\$31.38	85.7	\$30,779	\$27,464	\$28.00	89.2
Idaho		\$55.38	151.2	\$53,106	\$49,836	\$51.97	93.8
Illinois		\$33.43	91.3	\$383,177	\$501,470	\$43.75	130.9
Indiana		\$36.83	100.5	\$201,375	\$127,595	\$23.34	63.4
Iowa		\$44.92	122.6	\$130,226	\$176,899	\$61.02	135.8
Kansas		\$45.37	123.9	\$108,119	\$89,685	\$37.64	83.0
Kentucky		\$36.92	100.8	\$135,200	\$83,263	\$22.74	61.6
Louisiana		\$37.77	103.1	\$162,707	\$148,858	\$34.55	91.5
Maine		\$36.45	99.5	\$41,294	\$44,090	\$38.92	106.8
Maryland		\$31.01	84.7	\$132,208	\$97,522	\$22.88	73.8
Massachusetts		\$32.38	88.4	\$186,945	\$115,987	\$20.09	62.0
Michigan		\$34.35	93.8	\$316,165	\$284,871	\$30.95	90.1
Minnesota		\$42.33	115.6	\$173,295	\$171,675	\$41.93	99.1
Mississippi		\$31.77	86.7	\$80,400	\$75,475	\$29.82	93.9
Missouri		\$38.70	105.6	\$191,200	\$166,614	\$33.72	87.1
Montana		\$66.51	181.6	\$52,745	\$43,034	\$54.27	81.6
Nebraska		\$45.80	125.0	\$72,219	\$60,765	\$38.53	84.1
Nevada		\$46.98	128.3	\$39,700	\$30,932	\$36.61	77.9
New Hampshire		\$38.99	106.5	\$36,498	\$31,614	\$33.78	86.6
New Jersey		\$34.56	94.3	\$255,894	\$485,719	\$65.60	189.8
New Mexico		\$43.05	117.5	\$57,175	\$48,179	\$36.28	84.3
New York		\$28.24	77.1	\$497,145	\$418,098	\$23.75	84.1
North Carolina		\$37.26	101.7	\$221,831	\$209,053	\$35.12	94.2
North Dakota		\$57.55	157.1	\$37,867	\$28,511	\$43.33	75.3
Ohio		\$33.84	92.4	\$364,782	\$478,660	\$44.40	131.2
Oklahoma		\$46.39	126.6	\$143,816	\$167,501	\$54.03	116.5
Oregon		\$45.26	123.6	\$119,984	\$132,475	\$49.97	110.4
Pennsylvania		\$29.56	80.7	\$350,863	\$748,304	\$63.04	213.3
Rhode Island		\$33.75	92.1	\$32,160	\$21,146	\$22.19	65.8
South Carolina		\$32.16	87.8	\$101,840	\$53,661	\$16.94	52.7
South Dakota		\$54.00	147.4	\$37,041	\$31,519	\$45.95	85.1
Tennessee		\$35.98	98.2	\$165,919	\$182,894	\$39.66	110.2
Texas		\$39.72	108.4	\$586,559	\$842,521	\$57.06	143.6
Utah		\$39.75	108.5	\$60,345	\$29,519	\$19.45	48.9
Vermont		\$41.34	112.9	\$21,332	\$26,442	\$51.25	124.0
Virginia		\$34.06	93.0	\$184,957	\$180,068	\$33.16	97.4
Washington		\$43.22	118.0	\$182,255	\$125,134	\$29.67	68.7
West Virginia		\$38.28	104.5	\$74,721	\$68,035	\$34.85	91.1
Wisconsin		\$37.32	101.9	\$176,979	\$158,122	\$33.35	89.3
Wyoming		\$63.65	173.8	\$31,315	\$49,355	\$100.32	157.6
U.S. TOTALS		\$36.63	100.0	\$8,400,059	\$8,400,059	\$36.63	100.0

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

*No combined tax base can be reported; see data on separate licenses.

Table B-14

LICENSE TAXES— MOTOR VEHICLE OPERATOR'S LICENSES

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama	2,315	\$1.73	92.2	\$6,771	\$8,308	\$2.12	122.7
Alaska	228	\$1.62	86.5	\$668	\$519	\$1.26	77.8
Arizona	2,020	\$2.11	112.7	\$5,906	\$4,373	\$1.57	74.0
Arkansas	1,532	\$1.95	104.1	\$4,480	\$3,911	\$1.70	87.3
California	16,046	\$1.94	103.4	\$46,921	\$16,282	\$0.67	34.7
Colorado	2,104	\$2.08	110.7	\$6,153	\$5,435	\$1.83	88.3
Connecticut	2,197	\$2.05	109.3	\$6,425	\$12,895	\$4.11	200.7
Delaware	429	\$2.10	111.9	\$1,254	\$1,061	\$1.78	84.7
Washington D.C.	343	\$1.59	84.8	\$1,002	\$1,077	\$1.71	107.4
Florida	7,641	\$2.19	117.0	\$22,343	\$27,891	\$2.74	124.8
Georgia	3,517	\$1.85	98.4	\$10,286	\$7,989	\$1.43	77.7
Hawaii	534	\$1.59	85.0	\$1,564	\$0	\$0.00	0.0
Idaho	642	\$1.96	104.5	\$1,879	\$1,880	\$1.96	100.1
Illinois	6,863	\$1.75	93.4	\$20,068	\$32,318	\$2.82	161.0
Indiana	3,495	\$1.87	99.7	\$10,220	\$0	\$0.00	0.0
Iowa	2,122	\$2.14	114.1	\$6,204	\$5,970	\$2.06	96.2
Kansas	1,680	\$2.06	109.9	\$4,912	\$3,799	\$1.59	77.3
Kentucky	2,147	\$1.71	91.4	\$6,278	\$5,939	\$1.62	94.6
Louisiana	2,405	\$1.63	87.1	\$7,034	\$10,304	\$2.39	146.5
Maine	752	\$1.94	103.6	\$2,200	\$3,359	\$2.97	152.7
Maryland	2,723	\$1.87	99.6	\$7,963	\$6,403	\$1.50	80.4
Massachusetts	3,593	\$1.82	97.0	\$10,507	\$23,724	\$4.11	225.8
Michigan	6,450	\$2.05	109.3	\$18,860	\$11,788	\$1.28	62.5
Minnesota	2,382	\$1.70	90.7	\$6,967	\$8,001	\$1.95	114.8
Mississippi	1,699	\$1.96	104.7	\$4,968	\$5,098	\$2.01	102.6
Missouri	3,280	\$1.94	103.5	\$9,593	\$5,729	\$1.16	59.7
Montana	483	\$1.78	95.1	\$1,414	\$1,269	\$1.60	89.8
Nebraska	1,088	\$2.02	107.6	\$3,181	\$1,822	\$1.16	57.3
Nevada	642	\$2.22	118.5	\$1,877	\$1,147	\$1.36	61.1
New Hampshire	665	\$2.08	110.8	\$1,944	\$2,324	\$2.48	119.5
New Jersey	5,154	\$2.04	108.6	\$15,073	\$20,089	\$2.71	133.3
New Mexico	914	\$2.01	107.3	\$2,673	\$2,031	\$1.53	76.0
New York	9,248	\$1.54	81.9	\$27,044	\$15,325	\$0.87	56.7
North Carolina	3,830	\$1.88	100.3	\$11,201	\$9,424	\$1.58	84.1
North Dakota	425	\$1.89	100.7	\$1,242	\$1,005	\$1.53	80.9
Ohio	6,336	\$1.72	91.6	\$18,528	\$11,114	\$1.03	60.0
Oklahoma	1,953	\$1.84	98.2	\$5,710	\$6,616	\$2.13	115.9
Oregon	1,983	\$2.19	116.7	\$5,800	\$6,865	\$2.59	118.4
Pennsylvania	7,251	\$1.79	95.2	\$21,204	\$58,727	\$4.95	277.0
Rhode Island	593	\$1.82	97.0	\$1,734	\$0	\$0.00	0.0
South Carolina	1,948	\$1.80	95.9	\$5,697	\$3,250	\$1.03	57.1
South Dakota	476	\$2.03	108.3	\$1,392	\$1,243	\$1.81	89.3
Tennessee	2,838	\$1.80	95.9	\$8,298	\$10,581	\$2.29	127.5
Texas	9,673	\$1.92	102.1	\$28,287	\$25,542	\$1.73	90.3
Utah	889	\$1.71	91.3	\$2,599	\$1,891	\$1.25	72.8
Vermont	348	\$1.98	105.4	\$1,019	\$1,527	\$2.96	149.8
Virginia	3,570	\$1.92	102.5	\$10,440	\$11,393	\$2.10	109.1
Washington	2,732	\$1.89	101.0	\$7,991	\$11,566	\$2.74	144.8
West Virginia	1,488	\$2.23	118.9	\$4,351	\$0	\$0.00	0.0
Wisconsin	3,027	\$1.87	99.5	\$8,852	\$10,860	\$2.29	122.7
Wyoming	362	\$2.16	115.0	\$1,060	\$355	\$0.72	33.6
U.S. TOTALS	147,075	\$1.88	100.0	\$430,064	\$430,064	\$1.88	100.0

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

Table B-15

LICENSE TAXES—

CORPORATION LICENSES

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama	32,445	\$4.54	64.6	\$17,795	\$50,730	\$12.95	285.1
Alaska	6,114	\$8.14	115.7	\$3,353	\$856	\$2.08	25.6
Arizona	36,612	\$7.19	102.2	\$20,081	\$2,835	\$1.02	14.1
Arkansas	23,770	\$5.68	80.7	\$13,037	\$3,057	\$1.33	23.5
California	293,393	\$6.65	94.5	\$160,923	\$6,224	\$0.26	3.9
Colorado	50,151	\$9.28	131.9	\$27,507	\$2,830	\$0.95	10.3
Connecticut	49,115	\$8.60	122.2	\$26,939	\$4,411	\$1.41	16.4
Delaware	11,675	\$10.71	152.2	\$6,403	\$70,941	\$118.63	1107.8
Washington D.C.	22,700	\$19.73	280.5	\$12,450	\$1,440	\$2.28	11.6
Florida	196,536	\$10.59	150.5	\$107,798	\$9,840	\$0.97	9.1
Georgia	59,779	\$5.88	83.6	\$32,788	\$9,818	\$1.76	29.9
Hawaii	17,711	\$9.90	140.8	\$9,714	\$808	\$0.82	8.3
Idaho	12,212	\$6.98	99.3	\$6,698	\$1,333	\$1.39	19.9
Illinois	135,454	\$6.48	92.1	\$74,295	\$40,704	\$3.55	54.8
Indiana	59,525	\$5.97	84.9	\$32,648	\$3,761	\$0.69	11.5
Iowa	39,729	\$7.52	106.9	\$21,791	\$11,372	\$3.92	52.2
Kansas	31,328	\$7.21	102.5	\$17,183	\$7,086	\$2.97	41.2
Kentucky	32,820	\$4.92	69.9	\$18,001	\$13,321	\$3.64	74.0
Louisiana	57,621	\$7.34	104.3	\$31,604	\$72,286	\$16.78	228.7
Maine	12,988	\$6.29	89.4	\$7,123	\$651	\$0.58	9.2
Maryland	38,525	\$4.96	70.5	\$21,130	\$3,117	\$0.73	14.8
Massachusetts	84,724	\$8.05	114.4	\$46,470	\$5,756	\$1.00	12.4
Michigan	96,028	\$5.72	81.3	\$52,670	\$5,434	\$0.59	10.3
Minnesota	55,454	\$7.43	105.6	\$30,416	\$1,546	\$0.38	5.1
Mississippi	21,186	\$4.59	65.3	\$11,620	\$32,984	\$13.03	283.9
Missouri	60,573	\$6.72	95.6	\$33,223	\$31,995	\$6.48	96.3
Montana	12,711	\$8.79	125.0	\$6,971	\$457	\$0.58	6.6
Nebraska	24,562	\$8.54	121.4	\$13,472	\$2,745	\$1.74	20.4
Nevada	14,137	\$9.18	130.4	\$7,754	\$2,526	\$2.99	32.6
New Hampshire	12,427	\$7.28	103.5	\$6,816	\$2,965	\$3.17	43.5
New Jersey	144,564	\$10.71	152.2	\$79,292	\$201,248	\$27.18	253.8
New Mexico	14,267	\$5.89	83.8	\$7,825	\$4,227	\$3.18	54.0
New York	313,504	\$9.77	138.9	\$171,954	\$8,164	\$0.46	4.7
North Carolina	64,054	\$5.90	83.9	\$35,133	\$56,126	\$9.43	159.8
North Dakota	8,611	\$7.18	102.0	\$4,723	\$405	\$0.62	8.6
Ohio	111,810	\$5.69	80.9	\$61,326	\$75,208	\$6.98	122.6
Oklahoma	40,554	\$7.18	102.0	\$22,243	\$19,227	\$6.20	86.4
Oregon	36,866	\$7.63	108.4	\$20,220	\$2,560	\$0.97	12.7
Pennsylvania	106,967	\$4.94	70.3	\$58,670	\$337,528	\$28.43	575.3
Rhode Island	17,240	\$9.92	141.0	\$9,456	\$1,952	\$2.05	20.7
South Carolina	30,871	\$5.35	76.0	\$16,932	\$6,032	\$1.90	35.6
South Dakota	8,088	\$6.47	91.9	\$4,436	\$362	\$0.53	8.2
Tennessee	37,884	\$4.51	64.0	\$20,779	\$47,382	\$10.27	228.0
Texas	179,490	\$6.67	94.8	\$98,448	\$431,382	\$29.21	438.2
Utah	19,885	\$7.18	102.1	\$10,906	\$0	\$0.00	0.0
Vermont	8,306	\$8.83	125.5	\$4,555	\$187	\$0.36	4.1
Virginia	58,644	\$5.92	84.2	\$32,165	\$6,946	\$1.28	21.6
Washington	53,376	\$6.94	98.7	\$29,276	\$3,522	\$0.84	12.0
West Virginia	17,084	\$4.80	68.2	\$9,370	\$3,621	\$1.86	38.7
Wisconsin	58,487	\$6.77	96.2	\$32,079	\$2,277	\$0.48	7.1
Wyoming	8,526	\$9.50	135.1	\$4,676	\$927	\$1.89	19.8
U.S. TOTALS	2,941,083	\$7.03	100.0	\$1,613,160	\$1,613,160	\$7.03	100.0

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

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

Table B-16

LICENSE TAXES—

HUNTING AND FISHING LICENSES

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama	989	\$1.78	88.1	\$6,983	\$8,305	\$2.12	118.9
Alaska	454	\$7.78	384.4	\$3,204	\$8,758	\$21.26	273.3
Arizona	943	\$2.38	117.7	\$6,656	\$6,526	\$2.34	98.1
Arkansas	1,307	\$4.02	198.6	\$9,226	\$9,648	\$4.20	104.6
California	7,974	\$2.32	114.9	\$56,250	\$35,494	\$1.47	63.1
Colorado	1,406	\$3.35	165.4	\$9,920	\$22,413	\$7.56	225.9
Connecticut	323	\$0.73	36.0	\$2,284	\$1,397	\$0.45	61.2
Delaware	62	\$0.74	36.6	\$442	\$425	\$0.71	96.2
Washington D.C.	0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
Florida	1,148	\$0.80	39.3	\$8,102	\$8,882	\$0.87	109.6
Georgia	1,800	\$2.28	112.6	\$12,698	\$8,266	\$1.48	65.1
Hawaii	20	\$0.15	7.2	\$143	\$138	\$0.14	96.6
Idaho	1,084	\$7.98	394.2	\$7,650	\$8,492	\$8.86	111.0
Illinois	1,464	\$0.90	44.5	\$10,332	\$11,292	\$0.99	109.3
Indiana	1,250	\$1.61	79.7	\$8,819	\$7,323	\$1.34	83.0
Iowa	1,287	\$3.13	154.8	\$9,081	\$5,592	\$1.93	61.6
Kansas	611	\$1.81	89.4	\$4,310	\$6,343	\$2.66	147.2
Kentucky	1,124	\$2.17	107.1	\$7,933	\$6,433	\$1.76	81.1
Louisiana	1,128	\$1.85	91.3	\$7,960	\$4,933	\$1.15	62.0
Maine	490	\$3.06	151.0	\$3,462	\$6,623	\$5.85	191.3
Maryland	521	\$0.86	42.7	\$3,680	\$3,848	\$0.90	104.6
Massachusetts	438	\$0.54	26.5	\$3,096	\$3,459	\$0.60	111.8
Michigan	3,051	\$2.34	115.6	\$21,525	\$23,407	\$2.54	108.7
Minnesota	2,172	\$3.74	185.0	\$15,325	\$16,110	\$3.94	105.1
Mississippi	774	\$2.16	106.7	\$5,464	\$6,483	\$2.56	118.7
Missouri	2,495	\$3.56	176.0	\$17,600	\$11,323	\$2.29	64.3
Montana	1,564	\$13.92	687.7	\$11,034	\$10,019	\$12.64	90.8
Nebraska	642	\$2.88	142.1	\$4,535	\$5,277	\$3.35	116.4
Nevada	278	\$2.32	114.7	\$1,961	\$2,084	\$2.47	106.3
New Hampshire	256	\$1.93	95.5	\$1,807	\$2,601	\$2.78	143.9
New Jersey	570	\$0.54	26.9	\$4,027	\$5,965	\$0.81	148.1
New Mexico	417	\$2.22	109.7	\$2,947	\$6,353	\$4.78	215.6
New York	2,215	\$0.89	43.9	\$15,626	\$12,560	\$0.71	80.4
North Carolina	1,107	\$1.31	64.9	\$7,815	\$8,266	\$1.39	105.8
North Dakota	452	\$4.85	239.6	\$3,189	\$1,699	\$2.58	53.3
Ohio	1,768	\$1.16	57.2	\$12,476	\$13,481	\$1.25	108.1
Oklahoma	1,158	\$2.64	130.2	\$8,170	\$8,625	\$2.78	105.6
Oregon	2,118	\$5.64	278.6	\$14,946	\$15,225	\$5.74	101.9
Pennsylvania	3,169	\$1.88	93.1	\$22,359	\$25,836	\$2.18	115.6
Rhode Island	49	\$0.36	18.0	\$346	\$359	\$0.38	103.9
South Carolina	775	\$1.73	85.4	\$5,470	\$4,653	\$1.47	85.1
South Dakota	642	\$6.60	326.3	\$4,529	\$4,728	\$6.89	104.4
Tennessee	1,915	\$2.93	144.8	\$13,513	\$8,267	\$1.79	61.2
Texas	3,041	\$1.45	71.8	\$21,452	\$14,559	\$0.99	67.9
Utah	752	\$3.50	172.8	\$5,308	\$7,899	\$5.20	148.8
Vermont	351	\$4.81	237.8	\$2,483	\$2,982	\$5.78	120.1
Virginia	1,689	\$2.19	108.4	\$11,915	\$9,317	\$1.72	78.2
Washington	2,129	\$3.56	176.0	\$15,020	\$16,810	\$3.99	111.9
West Virginia	1,085	\$3.92	193.8	\$7,654	\$5,752	\$2.95	75.2
Wisconsin	2,712	\$4.03	199.4	\$19,132	\$24,229	\$5.11	126.6
Wyoming	584	\$8.37	413.9	\$4,120	\$14,493	\$29.46	351.8
U.S. TOTALS	65,777	\$2.02	100.0	\$464,000	\$464,000	\$2.02	100.0

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

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

Table B-17

LICENSE TAXES—

ALCOHOLIC BEVERAGE SALES LICENSES

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama	2,269	\$0.44	47.1	\$1,721	\$2,156	\$0.55	125.3
Alaska	1,209	\$2.23	238.4	\$917	\$1,493	\$3.63	162.9
Arizona	3,860	\$1.05	112.2	\$2,928	\$3,531	\$1.26	120.6
Arkansas	1,198	\$0.40	42.4	\$908	\$847	\$0.37	93.3
California	25,301	\$0.79	85.0	\$19,196	\$35,506	\$1.47	185.0
Colorado	4,730	\$1.21	129.6	\$3,588	\$1,945	\$0.66	54.2
Connecticut	5,300	\$1.28	137.4	\$4,021	\$6,000	\$1.91	149.2
Delaware	908	\$1.15	123.4	\$688	\$477	\$0.80	69.4
Washington D.C.	1,226	\$1.47	157.9	\$930	\$1,740	\$2.76	187.1
Florida	7,582	\$0.56	60.5	\$5,752	\$14,318	\$1.41	248.9
Georgia	3,094	\$0.42	45.1	\$2,347	\$1,118	\$0.20	47.7
Hawaii	1,805	\$1.40	149.5	\$1,369	\$0	\$0.00	0.0
Idaho	1,016	\$0.80	86.1	\$770	\$709	\$0.74	92.1
Illinois	29,020	\$1.92	205.7	\$22,018	\$1,781	\$0.16	8.1
Indiana	6,226	\$0.86	92.5	\$4,723	\$8,781	\$1.61	185.9
Iowa	4,704	\$1.23	131.8	\$3,569	\$4,816	\$1.66	135.0
Kansas	2,275	\$0.72	77.6	\$1,726	\$1,059	\$0.44	61.4
Kentucky	2,088	\$0.43	46.3	\$1,584	\$1,768	\$0.48	111.7
Louisiana	9,529	\$1.68	179.7	\$7,230	\$2,142	\$0.50	29.6
Maine	1,243	\$0.83	89.1	\$943	\$1,400	\$1.24	148.5
Maryland	4,752	\$0.85	90.6	\$3,605	\$243	\$0.06	6.8
Massachusetts	8,069	\$1.06	113.6	\$6,122	\$1,642	\$0.28	26.8
Michigan	12,850	\$1.06	113.4	\$9,749	\$19,328	\$2.10	198.2
Minnesota	4,135	\$0.77	82.1	\$3,137	\$391	\$0.10	12.5
Mississippi	1,217	\$0.36	39.1	\$923	\$1,183	\$0.47	128.2
Missouri	8,113	\$1.25	133.4	\$6,155	\$1,986	\$0.40	32.3
Montana	1,650	\$1.58	169.0	\$1,251	\$1,447	\$1.83	115.7
Nebraska	2,942	\$1.42	151.6	\$2,232	\$162	\$0.10	7.3
Nevada	2,159	\$1.94	207.6	\$1,638	\$22	\$0.03	1.4
New Hampshire	1,058	\$0.86	91.8	\$802	\$1,007	\$1.08	125.6
New Jersey	11,787	\$1.21	129.3	\$8,943	\$3,000	\$0.41	33.5
New Mexico	1,479	\$0.85	90.5	\$1,122	\$457	\$0.34	40.8
New York	28,161	\$1.21	130.0	\$21,367	\$34,292	\$1.95	160.5
North Carolina	1,411	\$0.18	19.3	\$1,070	\$1,475	\$0.25	137.9
North Dakota	1,221	\$1.41	150.8	\$926	\$220	\$0.34	23.9
Ohio	12,219	\$0.86	92.1	\$9,271	\$15,063	\$1.40	162.5
Oklahoma	809	\$0.20	21.2	\$613	\$1,003	\$0.32	163.6
Oregon	1,701	\$0.49	52.1	\$1,290	\$1,300	\$0.49	100.8
Pennsylvania	20,018	\$1.28	137.0	\$15,188	\$9,101	\$0.77	59.9
Rhode Island	1,750	\$1.39	149.2	\$1,327	\$135	\$0.14	10.2
South Carolina	2,688	\$0.64	69.0	\$2,039	\$2,996	\$0.95	146.9
South Dakota	1,397	\$1.55	165.4	\$1,059	\$149	\$0.22	14.2
Tennessee	1,469	\$0.24	25.9	\$1,114	\$1,248	\$0.27	112.1
Texas	11,401	\$0.59	62.7	\$8,650	\$11,254	\$0.76	130.1
Utah	419	\$0.21	22.4	\$317	\$147	\$0.10	46.6
Vermont	1,085	\$1.60	170.8	\$823	\$432	\$0.84	52.6
Virginia	2,228	\$0.31	33.3	\$1,690	\$1,981	\$0.37	117.2
Washington	2,763	\$0.50	53.2	\$2,096	\$4,057	\$0.96	193.6
West Virginia	1,412	\$0.55	58.8	\$1,071	\$6,714	\$3.44	626.8
Wisconsin	14,340	\$2.29	245.7	\$10,880	\$82	\$0.02	0.8
Wyoming	967	\$1.49	159.7	\$733	\$6	\$0.01	1.0
U.S. TOTALS	282,253	\$0.93	100.0	\$214,157	\$214,157	\$0.93	100.0

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

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

Table B-18

LICENSE TAXES—

MOTOR VEHICLE REGISTRATIONS, TOTAL

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama		\$29.50	119.1	\$115,556	\$52,703	\$13.46	45.6
Alaska		\$29.13	117.6	\$12,001	\$12,552	\$30.47	104.6
Arizona		\$28.82	116.4	\$80,522	\$69,412	\$24.84	86.2
Arkansas		\$29.29	118.3	\$67,239	\$71,710	\$31.23	106.6
California		\$24.76	100.0	\$599,079	\$446,901	\$18.47	74.6
Colorado		\$31.25	126.2	\$92,660	\$64,228	\$21.66	69.3
Connecticut		\$20.26	81.8	\$63,487	\$82,236	\$26.24	129.5
Delaware		\$23.48	94.8	\$14,041	\$23,335	\$39.02	166.2
Washington D.C.		\$12.77	51.6	\$8,056	\$17,178	\$27.23	213.2
Florida		\$27.02	109.1	\$275,163	\$267,431	\$26.26	97.2
Georgia		\$25.12	101.4	\$140,021	\$47,751	\$8.57	34.1
Hawaii		\$18.34	74.0	\$17,987	\$26,516	\$27.03	147.4
Idaho		\$37.65	152.0	\$36,107	\$37,418	\$39.02	103.6
Illinois		\$22.38	90.4	\$256,463	\$415,371	\$36.24	162.0
Indiana		\$26.51	107.1	\$144,963	\$107,727	\$19.70	74.3
Iowa		\$30.90	124.8	\$89,579	\$149,145	\$51.45	166.5
Kansas		\$33.57	135.5	\$79,986	\$71,394	\$29.96	89.3
Kentucky		\$27.69	111.8	\$101,403	\$55,798	\$15.24	55.0
Louisiana		\$25.27	102.1	\$108,878	\$59,189	\$13.74	54.4
Maine		\$24.33	98.2	\$27,564	\$32,053	\$28.29	116.3
Maryland		\$22.48	90.8	\$95,828	\$83,907	\$19.68	87.6
Massachusetts		\$20.92	84.5	\$120,749	\$81,402	\$14.10	67.4
Michigan		\$23.18	93.6	\$213,359	\$224,910	\$24.44	105.4
Minnesota		\$28.69	115.8	\$117,448	\$145,623	\$35.57	124.0
Mississippi		\$22.69	91.6	\$57,424	\$29,723	\$11.74	51.8
Missouri		\$25.22	101.9	\$124,627	\$115,577	\$23.39	92.7
Montana		\$40.44	163.3	\$32,072	\$29,838	\$37.63	93.0
Nebraska		\$30.94	125.0	\$48,798	\$50,755	\$32.19	104.0
Nevada		\$31.32	126.5	\$26,468	\$25,149	\$29.76	95.0
New Hampshire		\$26.85	108.4	\$25,127	\$22,713	\$24.27	90.4
New Jersey		\$20.06	81.0	\$148,557	\$255,414	\$34.50	171.9
New Mexico		\$32.08	129.6	\$42,607	\$35,107	\$26.44	82.4
New York		\$14.84	59.9	\$261,154	\$347,753	\$19.76	133.2
North Carolina		\$27.99	113.0	\$166,610	\$133,758	\$22.47	80.3
North Dakota		\$42.23	170.5	\$27,785	\$25,178	\$38.27	90.6
Ohio		\$24.41	98.6	\$263,178	\$363,790	\$33.74	138.2
Oklahoma		\$34.54	139.5	\$107,078	\$132,027	\$42.59	123.3
Oregon		\$29.32	118.4	\$77,726	\$106,521	\$40.18	137.0
Pennsylvania		\$19.66	79.4	\$233,441	\$317,108	\$26.71	135.8
Rhode Island		\$20.25	81.8	\$19,296	\$18,697	\$19.62	96.9
South Carolina		\$22.64	91.4	\$71,700	\$36,726	\$11.60	51.2
South Dakota		\$37.35	150.8	\$25,623	\$25,033	\$36.49	97.7
Tennessee		\$26.50	107.0	\$122,213	\$115,412	\$25.02	94.4
Texas		\$29.10	117.5	\$429,720	\$359,780	\$24.37	83.7
Utah		\$27.15	109.6	\$41,212	\$19,579	\$12.90	47.5
Vermont		\$24.13	97.4	\$12,450	\$21,310	\$41.30	171.2
Virginia		\$23.71	95.7	\$128,745	\$150,427	\$27.70	116.8
Washington		\$30.32	122.4	\$127,871	\$89,175	\$21.15	69.7
West Virginia		\$26.78	108.1	\$52,273	\$51,945	\$26.61	99.4
Wisconsin		\$22.36	90.3	\$106,034	\$120,670	\$25.45	113.8
Wyoming		\$42.12	170.1	\$20,724	\$33,570	\$68.23	162.0
U.S. TOTALS		\$24.76	100.0	\$5,678,674	\$5,678,674	\$24.76	100.0

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

Table B-19

State	AUTOMOBILE				TRUCK			
	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity
Alabama	2,149	\$15.15	101.9	\$59,325	852,841	\$14.36	144.9	\$56,230
Alaska	178	\$11.98	80.7	\$4,937	107,148	\$17.15	173.1	\$7,064
Arizona	1,507	\$14.89	100.2	\$41,597	590,376	\$13.93	140.6	\$38,925
Arkansas	1,092	\$13.14	88.4	\$30,161	562,370	\$16.15	163.0	\$37,078
California	13,208	\$15.07	101.4	\$364,521	3,557,517	\$9.69	97.9	\$234,558
Colorado	1,837	\$17.10	115.1	\$50,696	636,461	\$14.15	142.9	\$41,963
Connecticut	1,952	\$17.19	115.7	\$53,872	145,821	\$3.07	31.0	\$9,614
Delaware	327	\$15.09	101.6	\$9,024	76,099	\$8.39	84.7	\$5,017
Washington D.C.	253	\$11.08	74.6	\$6,993	16,135	\$1.69	17.0	\$1,063
Florida	6,484	\$17.57	118.3	\$178,957	1,459,147	\$9.45	95.4	\$96,206
Georgia	2,951	\$14.61	98.3	\$81,439	888,508	\$10.51	106.1	\$58,582
Hawaii	524	\$14.74	99.2	\$14,460	53,483	\$3.59	36.3	\$3,526
Idaho	526	\$15.14	101.9	\$14,521	327,394	\$22.51	227.2	\$21,586
Illinois	6,334	\$15.25	102.6	\$174,803	1,238,516	\$7.12	71.9	\$81,659
Indiana	2,880	\$14.54	97.8	\$79,482	993,130	\$11.98	120.9	\$65,480
Iowa	1,702	\$16.21	109.1	\$46,992	645,916	\$14.69	148.3	\$42,587
Kansas	1,386	\$16.06	108.1	\$38,274	632,638	\$17.50	176.7	\$41,711
Kentucky	1,800	\$13.57	91.3	\$49,691	784,304	\$14.12	142.6	\$51,711
Louisiana	1,979	\$12.68	85.3	\$54,620	822,917	\$12.59	127.1	\$54,257
Maine	530	\$12.93	87.0	\$14,651	195,851	\$11.40	115.1	\$12,913
Maryland	2,387	\$15.45	104.0	\$65,880	454,215	\$7.03	70.9	\$29,947
Massachusetts	3,293	\$15.74	106.0	\$90,886	452,932	\$5.17	52.2	\$29,863
Michigan	5,004	\$15.01	101.0	\$138,113	1,141,250	\$8.18	82.5	\$75,246
Minnesota	2,327	\$15.69	105.6	\$64,240	806,991	\$13.00	131.2	\$53,207
Mississippi	1,198	\$13.07	87.9	\$33,069	369,378	\$9.62	97.1	\$24,354
Missouri	2,466	\$13.77	92.7	\$68,054	858,025	\$11.45	115.6	\$56,572
Montana	425	\$14.82	99.7	\$11,750	308,212	\$25.63	258.7	\$20,321
Nebraska	803	\$14.06	94.6	\$22,177	403,767	\$16.88	170.4	\$26,621
Nevada	505	\$16.52	111.2	\$13,958	189,736	\$14.80	149.5	\$12,509
New Hampshire	651	\$19.20	129.2	\$17,968	108,576	\$7.65	77.2	\$7,158
New Jersey	4,179	\$15.58	104.9	\$115,348	503,687	\$4.49	45.3	\$33,209
New Mexico	684	\$14.23	95.8	\$18,895	359,634	\$17.86	180.3	\$23,711
New York	7,097	\$11.13	74.9	\$195,874	990,090	\$3.71	37.4	\$65,279
North Carolina	3,420	\$15.86	106.7	\$94,390	1,095,340	\$12.13	122.5	\$72,219
North Dakota	375	\$15.73	105.9	\$10,348	264,463	\$26.50	267.5	\$17,436
Ohio	6,393	\$16.37	110.2	\$176,448	1,315,428	\$8.04	81.2	\$86,730
Oklahoma	1,684	\$15.00	100.9	\$46,484	919,014	\$19.55	197.3	\$60,593
Oregon	1,542	\$16.06	108.1	\$42,577	533,108	\$13.26	133.9	\$35,149
Pennsylvania	5,920	\$13.76	92.6	\$163,395	1,062,383	\$5.90	59.6	\$70,046
Rhode Island	519	\$15.03	101.2	\$14,322	75,428	\$5.22	52.7	\$4,973
South Carolina	1,499	\$13.06	87.9	\$41,371	459,998	\$9.58	96.7	\$30,329
South Dakota	379	\$15.28	102.8	\$10,478	229,701	\$22.08	222.9	\$15,144
Tennessee	2,870	\$17.18	115.6	\$79,215	652,147	\$9.32	94.1	\$42,998
Texas	7,860	\$14.69	98.9	\$216,925	3,227,429	\$14.41	145.5	\$212,794
Utah	698	\$12.70	85.5	\$19,284	332,571	\$14.44	145.8	\$21,927
Vermont	266	\$14.27	96.0	\$7,362	77,157	\$9.86	99.5	\$5,087
Virginia	3,231	\$16.43	110.5	\$89,191	599,915	\$7.28	73.5	\$39,554
Washington	2,375	\$15.54	104.6	\$65,543	945,328	\$14.78	149.2	\$62,328
West Virginia	955	\$13.51	90.9	\$26,369	392,888	\$13.27	134.0	\$25,904
Wisconsin	2,542	\$14.80	99.6	\$70,160	544,101	\$7.57	76.4	\$35,874
Wyoming	293	\$16.44	110.6	\$8,088	191,646	\$25.68	259.3	\$12,635
U.S. TOTALS	123,461	\$14.86	100.0	\$3,407,204	34,451,110	\$9.91	100.0	\$2,271,469

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

Table B-20

PERSONAL INCOME TAXES

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama	\$3,233,489	\$131.78	66.6	\$516,192	\$546,412	\$139.50	105.9
Alaska	\$1,035,193	\$401.11	202.8	\$165,257	\$7,171	\$17.41	4.3
Arizona	\$3,049,789	\$174.25	88.1	\$486,866	\$364,130	\$130.33	74.8
Arkansas	\$1,719,230	\$119.54	60.4	\$274,456	\$311,942	\$135.86	113.7
California	\$32,469,583	\$214.23	108.3	\$5,183,422	\$6,589,199	\$272.33	127.1
Colorado	\$4,239,214	\$228.24	115.4	\$676,745	\$437,648	\$147.61	64.7
Connecticut	\$5,535,746	\$281.98	142.6	\$883,722	\$117,785	\$37.58	13.3
Delaware	\$870,723	\$232.44	117.5	\$139,001	\$272,843	\$456.26	196.3
Washington D.C.	\$1,057,748	\$267.60	135.3	\$168,858	\$318,628	\$504.96	188.7
Florida	\$12,615,223	\$197.77	100.0	\$2,013,885	\$0	\$0.00	0.0
Georgia	\$5,387,532	\$154.30	78.0	\$860,062	\$1,035,898	\$185.84	120.4
Hawaii	\$1,144,027	\$186.17	94.1	\$182,631	\$334,750	\$341.23	183.3
Idaho	\$807,689	\$134.45	68.0	\$128,939	\$185,506	\$193.44	143.9
Illinois	\$16,727,778	\$232.98	117.8	\$2,670,411	\$2,037,452	\$177.76	76.3
Indiana	\$6,397,349	\$186.77	94.4	\$1,021,268	\$695,786	\$127.25	68.1
Iowa	\$3,162,575	\$174.15	88.1	\$504,871	\$673,472	\$232.31	133.4
Kansas	\$2,950,814	\$197.68	99.9	\$471,066	\$415,014	\$174.16	88.1
Kentucky	\$3,184,158	\$138.81	70.2	\$508,316	\$761,911	\$208.06	149.9
Louisiana	\$5,278,771	\$195.61	98.9	\$842,699	\$185,669	\$43.10	22.0
Maine	\$964,274	\$135.87	68.7	\$153,936	\$176,601	\$155.87	114.7
Maryland	\$6,181,270	\$231.47	117.0	\$986,773	\$1,789,563	\$419.79	181.4
Massachusetts	\$7,803,679	\$215.79	109.1	\$1,245,774	\$2,057,956	\$356.48	165.2
Michigan	\$11,188,269	\$194.06	98.1	\$1,786,087	\$2,229,943	\$242.28	124.9
Minnesota	\$4,780,625	\$186.41	94.3	\$763,175	\$1,396,431	\$341.09	183.0
Mississippi	\$1,845,518	\$116.40	58.9	\$294,617	\$191,137	\$75.52	64.9
Missouri	\$5,824,258	\$188.18	95.1	\$929,780	\$791,936	\$160.28	85.2
Montana	\$774,490	\$155.91	78.8	\$123,639	\$146,035	\$184.16	118.1
Nebraska	\$1,684,544	\$170.53	86.2	\$268,919	\$201,160	\$127.56	74.8
Nevada	\$1,309,072	\$247.31	125.0	\$208,979	\$0	\$0.00	0.0
New Hampshire	\$1,072,218	\$182.87	92.5	\$171,168	\$12,617	\$13.48	7.4
New Jersey	\$10,750,419	\$231.79	117.2	\$1,716,189	\$1,147,833	\$155.03	66.9
New Mexico	\$1,297,742	\$156.00	78.9	\$207,170	\$70,936	\$53.42	34.2
New York	\$24,269,369	\$220.11	111.3	\$3,874,346	\$7,632,278	\$433.60	197.0
North Carolina	\$5,297,191	\$142.05	71.8	\$845,640	\$1,303,516	\$218.97	154.1
North Dakota	\$722,003	\$175.17	88.6	\$115,260	\$62,421	\$94.87	54.2
Ohio	\$13,321,545	\$197.26	99.7	\$2,126,642	\$1,992,524	\$184.82	93.7
Oklahoma	\$3,899,295	\$200.80	101.5	\$622,480	\$494,022	\$159.36	79.4
Oregon	\$2,821,084	\$169.88	85.9	\$450,356	\$1,005,103	\$379.14	223.2
Pennsylvania	\$14,470,010	\$194.59	98.4	\$2,309,982	\$2,954,793	\$248.91	127.9
Rhode Island	\$984,968	\$164.99	83.4	\$157,239	\$192,975	\$202.49	122.7
South Carolina	\$2,575,689	\$129.83	65.6	\$411,181	\$571,000	\$180.30	138.9
South Dakota	\$560,580	\$130.45	66.0	\$89,490	\$0	\$0.00	0.0
Tennessee	\$4,282,730	\$148.24	75.0	\$683,692	\$35,677	\$7.74	5.2
Texas	\$22,279,877	\$240.87	121.8	\$3,556,744	\$0	\$0.00	0.0
Utah	\$1,270,678	\$133.63	67.6	\$202,850	\$294,946	\$194.30	145.4
Vermont	\$473,358	\$146.45	74.0	\$75,566	\$98,574	\$191.04	130.4
Virginia	\$6,864,547	\$201.81	102.0	\$1,095,851	\$1,288,980	\$237.38	117.6
Washington	\$5,927,160	\$224.38	113.4	\$946,208	\$0	\$0.00	0.0
West Virginia	\$1,785,571	\$146.03	73.8	\$285,047	\$268,123	\$137.36	94.1
Wisconsin	\$5,164,172	\$173.85	87.9	\$824,405	\$1,654,861	\$348.98	200.7
Wyoming	\$785,007	\$254.71	128.8	\$125,318	\$0	\$0.00	0.0
U.S. TOTALS	\$284,097,868	\$197.78	100.0	\$45,353,195	\$45,353,195	\$197.78	100.0

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

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

Table B-21

CORPORATE INCOME TAXES

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama	\$2,375	\$44.65	71.3	\$174,910	\$99,094	\$25.30	56.7
Alaska	\$618	\$110.47	176.4	\$45,515	\$38,905	\$94.43	85.5
Arizona	\$1,748	\$46.08	73.6	\$128,748	\$126,509	\$45.28	98.3
Arkansas	\$1,494	\$47.93	76.5	\$110,054	\$80,682	\$35.14	73.3
California	\$20,954	\$63.77	101.8	\$1,542,905	\$2,731,110	\$112.87	177.0
Colorado	\$2,957	\$73.44	117.3	\$217,749	\$103,464	\$34.90	47.5
Connecticut	\$2,872	\$67.49	107.8	\$211,526	\$248,719	\$79.36	117.6
Delaware	\$731	\$90.06	143.8	\$53,855	\$32,913	\$55.04	61.1
Washington, D.C.	\$597	\$69.72	111.3	\$43,992	\$67,079	\$106.31	152.5
Florida	\$6,189	\$44.76	71.5	\$455,753	\$402,470	\$39.52	88.3
Georgia	\$3,787	\$50.03	79.9	\$278,865	\$252,234	\$45.25	90.5
Hawaii	\$596	\$44.81	71.5	\$43,955	\$52,744	\$53.77	120.0
Idaho	\$590	\$45.33	72.4	\$43,469	\$50,875	\$53.05	117.0
Illinois	\$10,434	\$67.03	107.0	\$768,303	\$835,016	\$72.85	108.7
Indiana	\$4,483	\$60.37	96.4	\$330,109	\$154,872	\$28.32	46.9
Iowa	\$2,207	\$56.07	89.5	\$162,544	\$135,867	\$46.87	83.6
Kansas	\$2,164	\$66.88	106.8	\$159,373	\$150,420	\$63.12	94.4
Kentucky	\$2,725	\$54.80	87.5	\$200,692	\$154,785	\$42.27	77.1
Louisiana	\$5,627	\$96.18	153.6	\$414,346	\$266,610	\$61.89	64.3
Maine	\$682	\$44.38	70.9	\$50,281	\$39,192	\$34.59	77.9
Maryland	\$2,737	\$47.29	75.5	\$201,590	\$156,337	\$36.67	77.6
Massachusetts	\$4,681	\$59.71	95.4	\$344,730	\$526,068	\$92.86	155.5
Michigan	\$7,489	\$59.91	95.7	\$551,435	\$943,908	\$102.55	171.2
Minnesota	\$3,407	\$61.28	97.8	\$250,860	\$331,717	\$81.03	132.2
Mississippi	\$1,545	\$44.96	71.8	\$113,804	\$63,831	\$25.22	56.1
Missouri	\$3,605	\$53.73	85.8	\$265,495	\$128,281	\$25.96	48.3
Montana	\$642	\$59.63	95.2	\$47,285	\$52,900	\$66.71	111.9
Nebraska	\$1,097	\$51.26	81.9	\$80,837	\$54,127	\$34.32	67.0
Nevada	\$617	\$53.79	85.9	\$45,452	\$0	\$0.00	0.0
New Hampshire	\$710	\$55.87	89.2	\$52,295	\$57,338	\$61.26	109.6
New Jersey	\$6,957	\$69.19	110.5	\$512,260	\$574,919	\$77.65	112.2
New Mexico	\$1,071	\$59.40	94.9	\$78,887	\$53,522	\$40.30	67.8
New York	\$14,649	\$61.28	97.9	\$1,078,654	\$2,531,106	\$143.80	234.7
North Carolina	\$4,714	\$58.31	93.1	\$347,100	\$279,936	\$47.02	80.6
North Dakota	\$607	\$67.99	108.6	\$44,735	\$41,050	\$62.39	91.8
Ohio	\$9,400	\$64.20	102.5	\$692,185	\$490,636	\$45.51	70.9
Oklahoma	\$4,421	\$105.01	167.7	\$325,524	\$128,696	\$41.52	39.5
Oregon	\$1,891	\$52.54	83.9	\$139,288	\$155,502	\$58.66	111.6
Pennsylvania	\$10,063	\$62.42	99.7	\$740,999	\$821,961	\$69.24	110.9
Rhode Island	\$654	\$50.56	80.7	\$48,180	\$50,339	\$52.82	104.5
South Carolina	\$2,062	\$47.96	76.6	\$151,886	\$152,673	\$48.21	100.5
South Dakota	\$371	\$39.82	63.6	\$27,318	\$3,679	\$5.36	13.5
Tennessee	\$3,077	\$49.14	78.5	\$226,627	\$195,064	\$42.30	86.1
Texas	\$20,538	\$102.41	163.5	\$1,512,245	\$0	\$0.00	0.0
Utah	\$1,041	\$50.52	80.7	\$76,693	\$40,666	\$26.79	53.0
Vermont	\$322	\$45.96	73.4	\$23,720	\$22,917	\$44.41	96.6
Virginia	\$3,850	\$52.55	83.4	\$283,546	\$182,300	\$33.57	64.3
Washington	\$2,934	\$51.23	81.8	\$216,047	\$0	\$0.00	0.0
West Virginia	\$1,402	\$52.91	84.5	\$103,271	\$32,038	\$16.41	31.0
Wisconsin	\$3,688	\$57.27	91.5	\$271,586	\$255,662	\$53.91	94.1
Wyoming	\$940	\$140.80	224.8	\$69,273	\$0	\$0.00	0.0
U.S. TOTALS	\$195,038	\$62.63	100.0	\$14,360,775	\$14,360,775	\$62.63	100.0

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

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

Table B-22

TOTAL PROPERTY TAXES

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama		\$217.72	66.7	\$852,826	\$337,740	\$86.22	39.6
Alaska		\$438.67	134.4	\$180,732	\$200,094	\$485.67	110.7
Arizona		\$290.59	89.1	\$811,898	\$857,061	\$306.75	105.6
Arkansas		\$266.73	81.7	\$612,414	\$317,176	\$142.50	53.4
California		\$435.83	133.6	\$10,545,426	\$7,226,249	\$298.65	68.5
Colorado		\$369.29	113.2	\$1,094,947	\$1,044,881	\$352.41	95.4
Connecticut		\$378.22	115.9	\$1,185,344	\$1,632,072	\$520.76	137.7
Delaware		\$378.02	115.8	\$226,053	\$102,161	\$170.84	45.2
Washington, D.C.		\$342.01	104.8	\$215,810	\$280,787	\$444.99	130.1
Florida		\$325.67	99.8	\$3,316,336	\$2,533,721	\$248.82	76.4
Georgia		\$248.80	76.2	\$1,386,829	\$1,206,489	\$216.45	87.0
Hawaii		\$404.36	123.9	\$396,675	\$197,094	\$200.91	49.7
Idaho		\$298.68	91.5	\$286,438	\$218,537	\$227.88	76.3
Illinois		\$356.34	109.2	\$4,084,370	\$4,581,326	\$399.70	112.2
Indiana		\$292.67	89.7	\$1,600,320	\$1,692,893	\$309.60	105.8
Iowa		\$391.33	119.9	\$1,134,469	\$1,170,202	\$403.66	103.1
Kansas		\$360.02	110.3	\$857,926	\$916,011	\$384.39	106.8
Kentucky		\$242.76	74.4	\$888,971	\$519,971	\$141.99	58.5
Louisiana		\$351.76	107.8	\$1,515,373	\$515,296	\$119.61	34.0
Maine		\$252.08	77.3	\$285,605	\$400,461	\$353.45	140.2
Maryland		\$309.19	94.8	\$1,318,088	\$1,306,339	\$306.44	99.1
Massachusetts		\$303.69	93.1	\$1,753,230	\$3,370,500	\$583.84	192.2
Michigan		\$318.61	97.6	\$2,932,444	\$4,343,009	\$471.86	148.1
Minnesota		\$350.31	107.4	\$1,434,185	\$1,332,531	\$325.48	92.9
Mississippi		\$229.81	70.4	\$581,660	\$377,134	\$149.01	64.8
Missouri		\$296.57	90.9	\$1,465,355	\$1,093,050	\$221.22	74.6
Montana		\$382.06	117.1	\$302,971	\$413,783	\$521.80	136.6
Nebraska		\$336.64	103.2	\$530,878	\$651,773	\$413.30	122.8
Nevada		\$343.72	105.3	\$290,445	\$257,205	\$304.39	88.6
New Hampshire		\$281.63	86.3	\$263,605	\$463,431	\$495.12	175.8
New Jersey		\$358.39	109.8	\$2,653,497	\$3,999,910	\$540.24	150.7
New Mexico		\$311.80	95.6	\$414,072	\$193,113	\$145.42	46.6
New York		\$259.53	79.5	\$4,568,208	\$9,266,738	\$526.46	202.9
North Carolina		\$258.27	79.1	\$1,537,494	\$1,117,478	\$187.72	72.7
North Dakota		\$383.82	117.6	\$252,555	\$188,663	\$286.72	74.7
Ohio		\$323.12	99.0	\$3,483,554	\$3,171,765	\$294.20	91.0
Oklahoma		\$395.86	121.3	\$1,227,179	\$492,537	\$158.88	40.1
Oregon		\$344.48	105.6	\$913,221	\$1,182,982	\$446.24	129.5
Pennsylvania		\$301.92	92.5	\$3,584,103	\$3,145,455	\$264.97	87.8
Rhode Island		\$256.40	78.6	\$244,349	\$429,022	\$450.18	175.6
South Carolina		\$242.70	74.4	\$768,624	\$555,069	\$175.27	72.2
South Dakota		\$280.51	86.0	\$192,432	\$253,842	\$370.03	131.9
Tennessee		\$243.66	74.7	\$1,123,753	\$968,551	\$210.01	86.2
Texas		\$368.27	112.9	\$5,437,846	\$4,609,158	\$312.15	84.8
Utah		\$304.21	93.2	\$461,791	\$373,189	\$145.84	80.8
Vermont		\$263.85	80.9	\$136,144	\$209,599	\$406.20	154.0
Virginia		\$304.34	93.3	\$1,652,588	\$1,419,221	\$261.37	85.9
Washington		\$341.60	104.7	\$1,440,507	\$1,243,202	\$294.81	86.3
West Virginia		\$291.04	89.2	\$568,102	\$289,480	\$148.30	51.0
Wisconsin		\$323.39	99.1	\$1,533,492	\$1,835,274	\$387.03	119.7
Wyoming		\$571.67	175.2	\$281,264	\$313,157	\$636.50	111.3
U.S. TOTALS		\$326.31	100.0	\$74,826,424	\$74,826,424	\$326.31	100.0

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

*No combined tax base can be reported; see data on separate property tax components.

Table B-23

State	RESIDENTIAL				FARM			
	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity
Alabama	\$32,624	\$101.60	57.0	\$397,955	\$11,777	\$16.48	83.2	\$64,568
Alaska	\$8,019	\$237.45	133.2	\$97,827	\$204	\$2.71	13.7	\$1,118
Arizona	\$40,088	\$175.02	98.2	\$488,994	\$10,950	\$21.49	108.5	\$60,034
Arkansas	\$23,278	\$123.67	69.4	\$283,950	\$17,504	\$41.80	211.0	\$95,967
California	\$597,990	\$301.47	169.1	\$7,294,297	\$58,640	\$13.29	67.1	\$321,501
Colorado	\$47,644	\$196.01	109.9	\$581,164	\$15,042	\$27.81	140.4	\$82,469
Connecticut	\$59,797	\$232.74	130.5	\$729,408	\$1,241	\$2.17	11.0	\$6,803
Delaware	\$8,448	\$172.33	96.7	\$103,053	\$1,255	\$11.51	58.1	\$6,880
Washington D.C.	\$11,199	\$216.51	121.4	\$136,616	\$0	\$0.00	0.0	\$0
Florida	\$187,359	\$224.43	125.9	\$2,285,413	\$20,047	\$10.79	54.5	\$109,910
Georgia	\$57,587	\$126.02	70.7	\$702,457	\$14,185	\$13.95	70.4	\$77,771
Hawaii	\$24,599	\$305.87	171.6	\$300,062	\$2,595	\$14.50	73.2	\$14,227
Idaho	\$11,460	\$145.78	81.8	\$139,799	\$11,048	\$63.16	318.8	\$60,572
Illinois	\$176,755	\$188.11	105.5	\$2,156,071	\$61,430	\$29.38	148.3	\$336,797
Indiana	\$54,802	\$122.25	68.6	\$668,480	\$33,137	\$33.23	167.7	\$181,677
Iowa	\$37,068	\$155.97	87.5	\$452,168	\$65,601	\$124.07	626.2	\$359,665
Kansas	\$28,857	\$147.72	82.9	\$352,009	\$28,498	\$65.57	330.9	\$156,243
Kentucky	\$30,960	\$103.13	57.8	\$377,662	\$14,376	\$21.52	108.6	\$78,818
Louisiana	\$48,864	\$138.36	77.6	\$596,051	\$15,344	\$19.53	98.6	\$84,125
Maine	\$14,689	\$158.15	88.7	\$179,187	\$988	\$4.78	24.1	\$5,416
Maryland	\$70,936	\$202.98	113.8	\$865,286	\$7,156	\$9.20	46.5	\$39,233
Massachusetts	\$89,059	\$188.18	105.5	\$1,086,345	\$1,116	\$1.06	5.3	\$6,118
Michigan	\$129,466	\$171.58	96.2	\$1,579,237	\$14,050	\$8.37	42.2	\$77,030
Minnesota	\$60,893	\$181.43	101.8	\$742,776	\$36,944	\$49.47	249.7	\$202,550
Mississippi	\$20,810	\$100.29	56.3	\$253,843	\$15,288	\$33.12	167.2	\$83,818
Missouri	\$60,588	\$149.58	83.9	\$739,057	\$29,627	\$32.87	165.9	\$162,433
Montana	\$9,982	\$153.55	86.1	\$121,765	\$14,831	\$102.54	517.6	\$81,312
Nebraska	\$17,309	\$133.89	75.1	\$211,137	\$31,439	\$109.30	551.7	\$172,368
Nevada	\$14,933	\$215.57	120.9	\$182,157	\$2,435	\$15.80	79.7	\$13,350
New Hampshire	\$13,542	\$176.48	99.0	\$165,187	\$570	\$3.34	16.9	\$3,125
New Jersey	\$133,861	\$220.54	123.7	\$1,632,847	\$2,998	\$2.22	11.2	\$16,436
New Mexico	\$15,174	\$139.38	78.2	\$185,093	\$9,471	\$39.10	197.4	\$51,925
New York	\$201,100	\$139.36	78.2	\$2,453,027	\$6,894	\$2.15	10.8	\$37,797
North Carolina	\$62,224	\$127.50	71.5	\$759,014	\$15,572	\$14.34	72.4	\$85,375
North Dakota	\$6,387	\$118.41	66.4	\$77,911	\$17,632	\$146.91	741.6	\$96,669
Ohio	\$150,828	\$170.65	95.7	\$1,839,814	\$28,143	\$14.31	72.2	\$154,297
Oklahoma	\$35,246	\$138.69	77.8	\$429,943	\$22,903	\$40.51	204.5	\$125,568
Oregon	\$46,079	\$212.02	118.9	\$562,077	\$10,946	\$22.64	114.3	\$60,012
Pennsylvania	\$155,395	\$159.68	89.6	\$1,895,519	\$13,021	\$6.01	30.4	\$71,389
Rhode Island	\$12,538	\$160.49	90.0	\$152,946	\$202	\$1.16	5.9	\$1,107
South Carolina	\$33,910	\$130.61	73.3	\$413,645	\$5,950	\$10.30	52.0	\$32,621
South Dakota	\$5,864	\$104.27	58.5	\$71,532	\$13,054	\$104.33	526.6	\$71,570
Tennessee	\$49,619	\$131.24	73.6	\$605,265	\$13,920	\$16.55	83.5	\$76,318
Texas	\$170,473	\$140.83	79.0	\$2,079,440	\$68,355	\$25.38	128.1	\$374,764
Utah	\$21,264	\$170.87	95.8	\$259,385	\$7,148	\$25.82	130.3	\$39,189
Vermont	\$6,821	\$161.26	90.5	\$83,212	\$1,306	\$13.88	70.0	\$7,160
Virginia	\$83,500	\$187.58	105.2	\$1,018,540	\$10,586	\$10.69	54.0	\$58,039
Washington	\$74,930	\$216.74	121.6	\$914,001	\$13,754	\$17.88	90.3	\$75,407
West Virginia	\$17,722	\$110.75	62.1	\$216,178	\$3,155	\$8.86	44.7	\$17,297
Wisconsin	\$71,509	\$183.95	103.2	\$872,274	\$20,558	\$23.77	120.0	\$112,711
Wyoming	\$7,605	\$188.55	105.8	\$92,766	\$5,732	\$63.87	322.4	\$31,426
U.S. TOTALS	\$3,351,681	\$178.29	100.0	\$40,883,867	\$828,618	\$19.81	100.0	\$4,542,999

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

* Tax bases are the estimated market value of residential and farm property in millions of dollars. State by state, property class by class tax revenues could not be estimated with sufficient accuracy; therefore, tax efforts are not reported.

Table B-24

State	PROPERTY TAXES—				COMMERCIAL/INDUSTRIAL				PUBLIC UTILITY			
	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity
Alabama	\$20,833	\$74.91	71.4	\$293,412	\$7,743	\$24.74	106.2	\$96,889				
Alaska	\$5,500	\$188.05	179.2	\$77,475	\$344	\$10.46	44.9	\$4,311				
Arizona	\$14,933	\$75.28	71.7	\$210,319	\$4,199	\$18.81	80.7	\$52,548				
Arkansas	\$11,966	\$73.40	70.0	\$168,535	\$5,111	\$27.86	119.6	\$63,961				
California	\$178,773	\$104.06	99.2	\$2,517,826	\$32,909	\$17.02	73.1	\$411,801				
Colorado	\$26,498	\$125.87	120.0	\$373,205	\$4,643	\$19.60	84.1	\$58,107				
Connecticut	\$27,104	\$121.81	116.1	\$381,743	\$5,385	\$21.50	92.3	\$67,388				
Delaware	\$7,183	\$169.18	161.3	\$101,171	\$1,194	\$25.00	107.3	\$14,948				
Washington D.C.	\$4,324	\$96.52	92.0	\$60,906	\$1,461	\$28.98	124.4	\$18,287				
Florida	\$48,127	\$66.56	63.4	\$677,817	\$19,435	\$23.88	102.5	\$243,194				
Georgia	\$32,562	\$82.28	78.4	\$458,606	\$11,827	\$26.55	114.0	\$147,994				
Hawaii	\$4,643	\$66.66	63.5	\$65,397	\$1,357	\$17.32	74.3	\$16,987				
Idaho	\$4,853	\$71.27	67.9	\$68,351	\$1,415	\$18.47	79.3	\$17,715				
Illinois	\$91,418	\$112.33	107.1	\$1,287,524	\$24,292	\$26.52	113.9	\$303,975				
Indiana	\$42,226	\$108.76	103.7	\$594,710	\$12,423	\$28.43	122.0	\$155,452				
Iowa	\$17,577	\$85.40	81.4	\$247,562	\$5,999	\$25.90	111.2	\$75,072				
Kansas	\$19,254	\$113.80	108.5	\$271,178	\$6,273	\$32.94	141.4	\$78,494				
Kentucky	\$25,191	\$96.89	92.3	\$354,794	\$6,209	\$21.22	91.1	\$77,696				
Louisiana	\$50,604	\$165.44	157.7	\$712,703	\$9,789	\$28.43	122.1	\$122,493				
Maine	\$5,566	\$69.19	65.9	\$78,392	\$1,806	\$19.95	85.7	\$22,607				
Maryland	\$22,253	\$73.52	70.1	\$313,421	\$8,003	\$23.49	100.9	\$100,146				
Massachusetts	\$39,010	\$95.17	90.7	\$549,419	\$8,898	\$19.29	82.8	\$111,346				
Michigan	\$74,739	\$114.37	109.0	\$1,052,621	\$17,865	\$24.29	104.3	\$223,555				
Minnesota	\$28,440	\$97.84	93.3	\$400,552	\$7,057	\$21.57	92.6	\$88,307				
Mississippi	\$13,216	\$73.54	70.1	\$186,138	\$4,624	\$22.86	98.1	\$57,861				
Missouri	\$31,569	\$89.99	85.8	\$444,621	\$9,529	\$24.13	103.6	\$119,243				
Montana	\$5,474	\$97.23	92.7	\$77,104	\$1,821	\$28.74	123.4	\$22,789				
Nebraska	\$8,979	\$80.19	76.4	\$126,463	\$1,671	\$13.26	56.9	\$20,909				
Nevada	\$4,588	\$76.47	72.9	\$64,619	\$2,422	\$35.88	154.0	\$30,318				
New Hampshire	\$5,532	\$83.25	79.4	\$77,925	\$1,387	\$18.56	79.7	\$17,367				
New Jersey	\$59,759	\$113.67	108.3	\$841,641	\$12,992	\$21.96	94.3	\$162,571				
New Mexico	\$8,955	\$94.97	90.5	\$126,122	\$4,070	\$38.35	164.6	\$50,930				
New York	\$126,547	\$101.25	96.5	\$1,782,288	\$23,583	\$16.76	72.0	\$295,095				
North Carolina	\$38,327	\$90.68	86.4	\$539,794	\$12,252	\$25.75	110.6	\$153,310				
North Dakota	\$4,769	\$102.08	97.3	\$67,170	\$863	\$16.42	70.5	\$10,804				
Ohio	\$86,652	\$113.20	107.9	\$1,220,406	\$21,500	\$24.95	107.1	\$269,036				
Oklahoma	\$40,273	\$182.97	174.4	\$567,210	\$8,347	\$33.70	144.7	\$104,456				
Oregon	\$17,052	\$90.60	86.4	\$240,170	\$4,072	\$19.22	82.5	\$50,961				
Pennsylvania	\$91,114	\$108.10	103.0	\$1,283,245	\$26,688	\$28.13	120.8	\$333,948				
Rhode Island	\$5,677	\$83.91	80.0	\$79,967	\$825	\$10.84	46.5	\$10,328				
South Carolina	\$16,815	\$74.78	71.3	\$236,826	\$6,835	\$27.01	115.9	\$85,530				
South Dakota	\$2,683	\$55.10	52.5	\$37,796	\$921	\$16.81	72.2	\$11,533				
Tennessee	\$28,387	\$86.69	82.6	\$399,799	\$3,386	\$9.19	39.4	\$42,370				
Texas	\$179,554	\$171.26	163.2	\$2,528,828	\$36,347	\$30.80	132.2	\$454,813				
Utah	\$9,464	\$87.81	83.7	\$133,299	\$2,390	\$19.71	84.6	\$29,916				
Vermont	\$2,592	\$70.77	67.5	\$36,516	\$739	\$17.94	77.0	\$9,255				
Virginia	\$32,736	\$84.91	80.9	\$461,061	\$9,186	\$21.17	90.9	\$114,947				
Washington	\$27,943	\$93.33	89.0	\$393,551	\$4,598	\$13.65	58.6	\$57,545				
West Virginia	\$15,605	\$112.59	107.3	\$219,785	\$9,177	\$58.83	252.6	\$114,840				
Wisconsin	\$31,461	\$93.44	89.1	\$443,107	\$8,423	\$22.23	95.4	\$105,399				
Wyoming	\$8,868	\$253.87	242.0	\$124,903	\$2,570	\$65.38	280.7	\$32,168				
U.S. TOTALS	\$1,708,192	\$104.91	100.0	\$24,058,016	\$426,879	\$23.29	100.0	\$5,341,540				

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

*Tax bases are the net book value of land, inventories, depletable assets and depreciable assets in millions of dollars. State by state, property class by class tax revenues could not be estimated with sufficient accuracy; therefore, tax efforts are not reported.

Table B-25

ESTATE AND GIFT TAXES

State	Tax Base *	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama	\$58,812	\$4.35	44.5	\$17,054	\$8,070	\$2.06	47.3
Alaska	\$3,118	\$2.19	22.4	\$904	\$459	\$1.12	50.9
Arizona	\$76,381	\$7.93	81.1	\$22,148	\$9,891	\$3.54	44.7
Arkansas	\$40,327	\$5.09	52.1	\$11,693	\$4,729	\$2.06	40.4
California	\$1,327,724	\$15.91	162.8	\$385,006	\$522,501	\$21.59	135.7
Colorado	\$83,049	\$8.12	83.1	\$24,082	\$8,962	\$3.02	37.2
Connecticut	\$141,018	\$13.05	133.5	\$40,891	\$67,349	\$21.49	164.7
Delaware	\$27,130	\$13.16	134.6	\$7,867	\$8,459	\$14.15	107.5
Washington D.C.	\$26,837	\$12.33	126.1	\$7,782	\$12,944	\$20.51	166.3
Florida	\$430,699	\$12.26	125.4	\$124,891	\$70,618	\$6.93	56.5
Georgia	\$103,324	\$5.38	55.0	\$29,961	\$11,666	\$2.09	38.9
Hawaii	\$26,830	\$7.93	81.1	\$7,780	\$4,588	\$4.68	59.0
Idaho	\$15,950	\$4.82	49.3	\$4,625	\$4,601	\$4.80	99.5
Illinois	\$459,303	\$11.62	118.9	\$133,186	\$142,222	\$12.41	106.8
Indiana	\$124,564	\$6.61	67.6	\$36,120	\$39,933	\$7.30	110.6
Iowa	\$130,423	\$13.05	133.4	\$37,819	\$54,969	\$18.96	145.3
Kansas	\$93,329	\$11.36	116.2	\$27,063	\$28,902	\$12.13	106.8
Kentucky	\$61,611	\$4.88	49.9	\$17,865	\$28,321	\$7.73	158.5
Louisiana	\$128,631	\$8.66	88.6	\$37,299	\$24,516	\$5.69	65.7
Maine	\$16,681	\$4.27	43.7	\$4,837	\$14,235	\$12.56	294.3
Maryland	\$153,931	\$10.47	107.1	\$44,636	\$22,265	\$5.22	49.9
Massachusetts	\$184,327	\$9.26	94.7	\$53,450	\$82,019	\$14.21	153.5
Michigan	\$158,248	\$4.99	51.0	\$45,887	\$50,714	\$5.51	110.5
Minnesota	\$128,532	\$9.10	93.1	\$37,271	\$28,775	\$7.03	77.2
Mississippi	\$36,021	\$4.13	42.2	\$10,445	\$6,051	\$2.39	57.9
Missouri	\$147,928	\$8.68	88.8	\$42,895	\$26,776	\$5.42	62.4
Montana	\$21,970	\$8.03	82.2	\$6,370	\$6,194	\$7.81	97.2
Nebraska	\$57,861	\$10.64	108.8	\$16,778	\$4,345	\$2.76	25.9
Nevada	\$24,063	\$8.26	84.5	\$6,977	\$0	\$0.00	0.0
New Hampshire	\$18,038	\$5.59	57.2	\$5,230	\$10,371	\$11.08	198.3
New Jersey	\$194,125	\$7.60	77.8	\$56,291	\$123,279	\$16.65	219.0
New Mexico	\$25,911	\$5.66	57.9	\$7,513	\$2,700	\$2.03	35.9
New York	\$916,378	\$15.10	154.4	\$265,726	\$143,209	\$8.14	53.9
North Carolina	\$114,029	\$5.55	56.8	\$33,065	\$45,602	\$7.66	137.9
North Dakota	\$64,040	\$28.22	288.7	\$18,570	\$2,558	\$3.89	13.8
Ohio	\$316,239	\$8.51	87.0	\$91,701	\$40,630	\$3.77	44.3
Oklahoma	\$121,959	\$11.41	116.7	\$35,365	\$38,916	\$12.55	110.0
Oregon	\$84,714	\$9.27	94.8	\$24,564	\$35,426	\$13.36	144.2
Pennsylvania	\$289,926	\$7.08	72.4	\$84,071	\$196,297	\$16.54	233.5
Rhode Island	\$26,001	\$7.91	80.9	\$7,539	\$16,299	\$17.10	216.2
South Carolina	\$45,686	\$4.18	42.8	\$13,247	\$12,147	\$3.84	91.7
South Dakota	\$15,248	\$6.45	65.9	\$4,421	\$7,248	\$10.57	163.9
Tennessee	\$92,148	\$5.79	59.3	\$26,720	\$27,217	\$5.90	101.9
Texas	\$631,348	\$12.40	126.8	\$183,075	\$96,359	\$6.53	52.6
Utah	\$21,338	\$4.08	41.7	\$6,187	\$2,045	\$1.35	33.1
Vermont	\$8,056	\$4.53	46.3	\$2,336	\$1,980	\$3.84	84.8
Virginia	\$146,887	\$7.84	80.2	\$42,593	\$19,779	\$3.64	46.4
Washington	\$104,691	\$7.20	73.6	\$30,357	\$54,273	\$12.87	178.8
West Virginia	\$24,743	\$3.68	37.6	\$7,174	\$13,056	\$6.69	182.0
Wisconsin	\$167,586	\$10.25	104.8	\$48,595	\$54,514	\$11.50	112.2
Wyoming	\$13,683	\$8.06	82.5	\$3,967	\$2,884	\$5.86	72.7
U.S. TOTALS	\$7,731,396	\$9.78	100.0	\$2,241,911	\$2,241,911	\$9.78	100.0

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

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

Table B-26

TOTAL SEVERANCE TAXES

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama		\$22.61	70.0	\$88,551	\$58,865	\$15.03	66.5
Alaska		\$1910.94	5919.2	\$787,309	\$2,169,117	\$5264.85	275.5
Arizona		\$9.26	28.7	\$25,870	\$0	\$0.00	0.0
Arkansas		\$20.40	63.2	\$46,847	\$24,711	\$10.76	52.7
California		\$25.48	78.9	\$616,552	\$4,395	\$0.18	0.7
Colorado		\$34.08	105.6	\$101,044	\$35,879	\$12.10	35.5
Connecticut		\$0.18	0.5	\$553	\$0	\$0.00	0.0
Delaware		\$0.04	0.1	\$24	\$0	\$0.00	0.0
Washington D.C.		\$0.00	0.0	\$0	\$0	\$0.00	0.0
Florida		\$8.68	26.9	\$88,371	\$169,213	\$16.62	191.5
Georgia		\$1.27	3.9	\$7,104	\$0	\$0.00	0.0
Hawaii		\$0.53	1.6	\$518	\$0	\$0.00	0.0
Idaho		\$3.97	12.3	\$3,804	\$2,080	\$2.17	54.7
Illinois		\$7.35	22.8	\$84,245	\$0	\$0.00	0.0
Indiana		\$4.96	15.4	\$27,137	\$1,780	\$0.33	6.6
Iowa		\$0.83	2.6	\$2,402	\$0	\$0.00	0.0
Kansas		\$70.39	218.0	\$167,743	\$1,007	\$0.42	0.6
Kentucky		\$33.27	103.1	\$121,844	\$194,431	\$53.09	159.6
Louisiana		\$162.08	502.0	\$698,239	\$809,139	\$187.82	115.9
Maine		\$0.30	0.9	\$338	\$0	\$0.00	0.0
Maryland		\$1.12	3.5	\$4,762	\$0	\$0.00	0.0
Massachusetts		\$0.15	0.5	\$856	\$0	\$0.00	0.0
Michigan		\$11.15	34.5	\$102,585	\$82,622	\$8.98	80.5
Minnesota		\$4.64	14.4	\$19,004	\$98,858	\$24.15	520.2
Mississippi		\$36.27	112.4	\$91,810	\$85,670	\$33.85	93.3
Missouri		\$2.13	6.6	\$10,546	\$0	\$0.00	0.0
Montana		\$97.64	302.4	\$77,430	\$99,248	\$125.16	128.2
Nebraska		\$8.91	27.6	\$14,050	\$4,196	\$2.66	29.9
Nevada		\$6.89	21.3	\$5,820	\$11	\$0.01	0.2
New Hampshire		\$0.24	0.7	\$225	\$0	\$0.00	0.0
New Jersey		\$0.17	0.5	\$1,254	\$0	\$0.00	0.0
New Mexico		\$220.16	681.9	\$292,373	\$322,591	\$242.91	110.3
New York		\$0.48	1.5	\$8,395	\$0	\$0.00	0.0
North Carolina		\$0.56	1.7	\$3,325	\$0	\$0.00	0.0
North Dakota		\$150.28	465.5	\$98,881	\$103,390	\$157.13	104.6
Ohio		\$7.01	21.7	\$75,559	\$4,167	\$0.39	5.5
Oklahoma		\$169.30	524.4	\$524,817	\$601,486	\$194.03	114.6
Oregon		\$0.49	1.5	\$1,297	\$0	\$0.00	0.0
Pennsylvania		\$8.09	25.1	\$96,064	\$0	\$0.00	0.0
Rhode Island		\$0.05	0.2	\$46	\$0	\$0.00	0.0
South Carolina		\$0.57	1.8	\$1,814	\$0	\$0.00	0.0
South Dakota		\$5.58	17.3	\$3,826	\$6,079	\$8.86	158.9
Tennessee		\$2.83	8.8	\$13,063	\$2,552	\$0.55	19.5
Texas		\$169.09	523.8	\$2,496,848	\$2,197,682	\$148.83	88.0
Utah		\$47.34	146.6	\$71,859	\$16,041	\$10.57	22.3
Vermont		\$0.87	2.7	\$450	\$0	\$0.00	0.0
Virginia		\$7.94	24.6	\$43,093	\$0	\$0.00	0.0
Washington		\$0.76	2.3	\$3,197	\$0	\$0.00	0.0
West Virginia		\$68.42	211.9	\$133,560	\$169,000	\$86.58	126.5
Wisconsin		\$0.29	0.9	\$1,380	\$554	\$0.12	40.1
Wyoming		\$683.70	2117.8	\$336,378	\$138,325	\$281.15	41.1
U.S. TOTALS		\$32.28	100.0	\$7,403,088	\$7,403,089	\$32.28	100.0

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

*No combined tax base can be reported; see data on separate severance taxes.

Table B-27

SEVERANCE TAXES—OIL AND GAS TAXES

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama	\$1,118,550	\$16.00	55.0	\$62,665	\$55,757	\$14.23	89.0
Alaska	\$14,029,163	\$1907.68	6556.6	\$785,962	\$2,169,117	\$5264.85	276.0
Arizona	\$370	\$0.01	0.0	\$20	\$0	\$0.00	0.0
Arkansas	\$786,583	\$19.19	66.0	\$44,067	\$24,711	\$10.76	56.1
California	\$10,693,746	\$24.76	85.1	\$599,101	\$4,395	\$0.18	0.7
Colorado	\$1,467,055	\$27.72	95.3	\$82,189	\$17,854	\$6.02	21.7
Connecticut	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
Delaware	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
Washington D.C.	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
Florida	\$1,305,396	\$7.18	24.7	\$73,132	\$95,240	\$9.35	130.2
Georgia	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
Hawaii	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
Idaho	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
Illinois	\$870,921	\$4.26	14.6	\$48,792	\$0	\$0.00	0.0
Indiana	\$170,927	\$1.75	6.0	\$9,575	\$1,780	\$0.33	18.6
Iowa	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
Kansas	\$2,945,561	\$69.25	238.0	\$165,020	\$1,007	\$0.42	0.6
Kentucky	\$296,975	\$4.54	15.6	\$16,637	\$15,672	\$4.28	94.2
Louisiana	\$12,372,851	\$160.90	553.0	\$693,170	\$803,147	\$186.43	115.9
Maine	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
Maryland	\$27	\$0.00	0.0	\$1	\$0	\$0.00	0.0
Massachusetts	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
Michigan	\$1,604,384	\$9.77	33.6	\$89,883	\$82,622	\$8.98	91.9
Minnesota	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
Mississippi	\$1,624,311	\$35.95	123.6	\$90,999	\$85,670	\$33.85	94.1
Missouri	\$7,738	\$0.09	0.3	\$433	\$0	\$0.00	0.0
Montana	\$1,176,941	\$83.15	285.8	\$65,936	\$25,400	\$32.03	38.5
Nebraska	\$239,140	\$8.50	29.2	\$13,397	\$4,196	\$2.66	31.3
Nevada	\$24,506	\$1.62	5.6	\$1,372	\$0	\$0.00	0.0
New Hampshire	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
New Jersey	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
New Mexico	\$4,923,491	\$207.70	713.9	\$275,831	\$290,287	\$218.59	105.2
New York	\$72,312	\$0.23	0.8	\$4,051	\$0	\$0.00	0.0
North Carolina	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
North Dakota	\$1,701,134	\$144.84	497.8	\$95,303	\$87,560	\$133.07	91.9
Ohio	\$795,587	\$4.13	14.2	\$44,571	\$1,712	\$0.16	3.8
Oklahoma	\$9,265,154	\$167.44	575.5	\$519,066	\$601,486	\$194.03	115.9
Oregon	\$13	\$0.00	0.0	\$0	\$0	\$0.00	0.0
Pennsylvania	\$415,870	\$1.96	6.7	\$23,298	\$0	\$0.00	0.0
Rhode Island	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
South Carolina	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
South Dakota	\$37,820	\$3.09	10.6	\$2,118	\$1,270	\$1.85	59.9
Tennessee	\$36,522	\$0.44	1.5	\$2,046	\$504	\$0.11	24.6
Texas	\$44,147,590	\$167.50	575.7	\$2,473,303	\$2,192,886	\$148.51	88.7
Utah	\$983,170	\$36.29	124.7	\$55,080	\$11,661	\$7.68	21.2
Vermont	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
Virginia	\$19,555	\$0.20	0.7	\$1,095	\$0	\$0.00	0.0
Washington	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
West Virginia	\$605,342	\$17.37	59.7	\$33,913	\$30,900	\$15.83	91.1
Wisconsin	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
Wyoming	\$5,352,961	\$609.54	2094.9	\$299,891	\$67,100	\$136.38	22.4
U.S. TOTALS	\$119,091,681	\$29.10	100.0	\$6,671,933	\$6,671,934	\$29.10	100.0

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

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

Table B-28

SEVERANCE TAXES—COAL SEVERANCE TAXES

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama	\$976,662	\$5.90	271.6	\$23,125	\$3,108	\$0.79	13.4
Alaska	\$9,280	\$0.53	24.5	\$219	\$0	\$0.00	0.0
Arizona	\$134,726	\$1.14	52.5	\$3,190	\$0	\$0.00	0.0
Arkansas	\$12,419	\$0.13	5.9	\$294	\$0	\$0.00	0.0
California	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
Colorado	\$411,919	\$3.29	151.3	\$9,753	\$10,595	\$3.57	108.6
Connecticut	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
Delaware	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
Washington D.C.	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
Florida	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
Georgia	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
Hawaii	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
Idaho	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
Illinois	\$1,337,590	\$2.76	127.1	\$31,671	\$0	\$0.00	0.0
Indiana	\$645,145	\$2.79	128.5	\$15,275	\$0	\$0.00	0.0
Iowa	\$14,814	\$0.12	5.6	\$350	\$0	\$0.00	0.0
Kansas	\$22,091	\$0.22	10.1	\$523	\$0	\$0.00	0.0
Kentucky	\$4,365,771	\$28.23	1298.5	\$103,372	\$178,759	\$48.81	172.9
Louisiana	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
Maine	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
Maryland	\$134,429	\$0.75	34.3	\$3,182	\$0	\$0.00	0.0
Massachusetts	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
Michigan	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
Minnesota	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
Mississippi	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
Missouri	\$102,491	\$0.49	22.6	\$2,426	\$0	\$0.00	0.0
Montana	\$371,645	\$11.10	510.5	\$8,799	\$71,200	\$89.79	809.1
Nebraska	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
Nevada	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
New Hampshire	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
New Jersey	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
New Mexico	\$281,009	\$5.01	230.5	\$6,653	\$17,202	\$12.95	258.5
New York	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
North Carolina	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
North Dakota	\$142,727	\$5.14	236.3	\$3,379	\$15,830	\$24.06	468.4
Ohio	\$1,102,030	\$2.42	111.3	\$26,093	\$1,718	\$0.16	6.6
Oklahoma	\$154,648	\$1.18	54.3	\$3,661	\$0	\$0.00	0.0
Oregon	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
Pennsylvania	\$2,837,033	\$5.66	260.3	\$67,174	\$0	\$0.00	0.0
Rhode Island	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
South Carolina	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
South Dakota	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
Tennessee	\$309,544	\$1.59	73.1	\$7,329	\$2,048	\$0.44	27.9
Texas	\$267,509	\$0.43	19.7	\$6,334	\$0	\$0.00	0.0
Utah	\$375,287	\$5.85	269.3	\$8,885	\$0	\$0.00	0.0
Vermont	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
Virginia	\$1,668,358	\$7.27	334.7	\$39,503	\$0	\$0.00	0.0
Washington	\$55,797	\$0.31	14.4	\$1,321	\$0	\$0.00	0.0
West Virginia	\$4,172,461	\$50.61	2328.2	\$98,794	\$138,100	\$70.75	139.8
Wisconsin	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
Wyoming	\$1,147,961	\$55.25	2541.4	\$27,181	\$59,938	\$121.83	220.5
U.S. TOTALS	\$21,053,354	\$2.17	100.0	\$498,497	\$498,498	\$2.17	100.0

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

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

Table B-29

SEVERANCE TAXES—NONFUEL MINERAL SEVERANCE TAXES

State	Tax Base*	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama	\$312,657	\$0.70	69.5	\$2,761	\$0	\$0.00	0.0
Alaska	\$127,541	\$2.73	269.5	\$1,126	\$0	\$0.00	0.0
Arizona	\$2,565,840	\$8.11	799.4	\$22,659	\$0	\$0.00	0.0
Arkansas	\$281,548	\$1.08	106.7	\$2,486	\$0	\$0.00	0.0
California	\$1,976,016	\$0.72	71.1	\$17,451	\$0	\$0.00	0.0
Colorado	\$1,030,585	\$3.07	302.6	\$9,101	\$7,430	\$2.51	81.6
Connecticut	\$62,691	\$0.18	17.4	\$553	\$0	\$0.00	0.0
Delaware	\$2,800	\$0.04	4.1	\$24	\$0	\$0.00	0.0
Washington D.C.	\$0	\$0.00	0.0	\$0	\$0	\$0.00	0.0
Florida	\$1,725,555	\$1.50	147.5	\$15,239	\$73,973	\$7.26	485.4
Georgia	\$804,455	\$1.27	125.6	\$7,104	\$0	\$0.00	0.0
Hawaii	\$58,727	\$0.53	52.1	\$518	\$0	\$0.00	0.0
Idaho	\$430,748	\$3.97	391.0	\$3,804	\$2,080	\$2.17	54.7
Illinois	\$428,316	\$0.33	32.5	\$3,782	\$0	\$0.00	0.0
Indiana	\$258,832	\$0.42	41.2	\$2,285	\$0	\$0.00	0.0
Iowa	\$232,311	\$0.71	69.8	\$2,051	\$0	\$0.00	0.0
Kansas	\$249,060	\$0.92	91.0	\$2,199	\$0	\$0.00	0.0
Kentucky	\$207,759	\$0.50	49.4	\$1,834	\$0	\$0.00	0.0
Louisiana	\$573,959	\$1.18	116.0	\$5,068	\$5,992	\$1.39	118.2
Maine	\$38,369	\$0.30	29.5	\$338	\$0	\$0.00	0.0
Maryland	\$178,655	\$0.37	36.5	\$1,577	\$0	\$0.00	0.0
Massachusetts	\$97,037	\$0.15	14.6	\$856	\$0	\$0.00	0.0
Michigan	\$1,438,355	\$1.38	136.0	\$12,702	\$0	\$0.00	0.0
Minnesota	\$2,151,871	\$4.64	457.5	\$19,004	\$98,858	\$24.15	520.2
Mississippi	\$91,791	\$0.32	31.6	\$810	\$0	\$0.00	0.0
Missouri	\$870,326	\$1.56	153.3	\$7,686	\$0	\$0.00	0.0
Montana	\$305,071	\$3.40	334.9	\$2,694	\$2,648	\$3.34	98.3
Nebraska	\$73,995	\$0.41	40.8	\$653	\$0	\$0.00	0.0
Nevada	\$503,649	\$5.26	518.8	\$4,447	\$11	\$0.01	0.2
New Hampshire	\$25,510	\$0.24	23.7	\$225	\$0	\$0.00	0.0
New Jersey	\$142,012	\$0.17	16.7	\$1,254	\$0	\$0.00	0.0
New Mexico	\$1,119,717	\$7.45	733.9	\$9,888	\$15,102	\$11.37	152.7
New York	\$491,971	\$0.25	24.3	\$4,344	\$0	\$0.00	0.0
North Carolina	\$376,530	\$0.56	55.1	\$3,325	\$0	\$0.00	0.0
North Dakota	\$22,445	\$0.30	29.7	\$198	\$0	\$0.00	0.0
Ohio	\$554,190	\$0.45	44.7	\$4,894	\$737	\$0.07	15.1
Oklahoma	\$236,612	\$0.67	66.4	\$2,089	\$0	\$0.00	0.0
Oregon	\$146,847	\$0.49	48.2	\$1,296	\$0	\$0.00	0.0
Pennsylvania	\$633,056	\$0.47	46.4	\$5,590	\$0	\$0.00	0.0
Rhode Island	\$5,279	\$0.05	4.8	\$46	\$0	\$0.00	0.0
South Carolina	\$205,476	\$0.57	56.5	\$1,814	\$0	\$0.00	0.0
South Dakota	\$193,374	\$2.49	245.4	\$1,707	\$4,809	\$7.01	281.6
Tennessee	\$417,618	\$0.80	78.8	\$3,688	\$0	\$0.00	0.0
Texas	\$1,948,876	\$1.17	114.9	\$17,211	\$4,796	\$0.32	27.9
Utah	\$893,710	\$5.20	512.5	\$7,892	\$4,380	\$2.89	55.5
Vermont	\$51,019	\$0.87	86.1	\$450	\$0	\$0.00	0.0
Virginia	\$282,533	\$0.46	45.3	\$2,495	\$0	\$0.00	0.0
Washington	\$212,478	\$0.44	43.9	\$1,876	\$0	\$0.00	0.0
West Virginia	\$96,447	\$0.44	43.0	\$851	\$0	\$0.00	0.0
Wisconsin	\$156,333	\$0.29	28.7	\$1,380	\$554	\$0.12	40.1
Wyoming	\$1,053,698	\$18.91	1864.2	\$9,305	\$11,287	\$22.94	121.3
U.S. TOTALS	\$26,344,250	\$1.01	100.0	\$232,656	\$232,657	\$1.01	100.0

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

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

TAX BASE DEFINITIONS, TAX BASES, AND SOURCES FOR THE 1981 TAX CAPACITY ESTIMATES

In this appendix, each tax is defined, the tax base or tax base proxy is described, and data sources are listed. The tax definitions are those used by Department of Commerce, Bureau of the Census. With few exceptions, all the data on state and local tax collections were supplied by publications of the Census Bureau: *State Tax Collections in 1981*, *Governmental Finances in 1980-81*, and *State Government Finances in 1981*. Some unpublished data on various tax components were provided by the Census Bureau and state revenue departments.

1. General Sales or Gross Receipts Taxes.

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

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

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

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

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

State-by-state sales of selective service industries for 1981 were estimated by allocating the 1981 national total according to the 1977 state shares adjusted for the change in personal disposable income between 1977 and 1981.

Sources: Retail Sales (1981): Sales and Marketing Management, *1982 Survey of Buying Power*, New York, N.Y., July 1982.

Service Sales (1977): U.S. Department of Commerce, Bureau of the Census, *Census of Business, Selected Services—Area Statistics (1977)*, Washington, D.C., 1980.

Service Sales (1981): U.S. Department of Commerce, Bureau of the Census, *Current Business Reports, Monthly Selected Service Receipts*, Washington, D.C., January 1982.

Disposable Income (1981): U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, Washington, DC, August 1982.

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

2.A. Motor Fuels.

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

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

Source: U.S. Department of Transportation, Federal Highway Administration, *Motor Fuel Use—1981*, Table MF-21, Washington, DC, 1982.

2.B. Alcoholic Beverages.

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

Tax Base: The allocator used for this tax was based on three components of consumption — beer, wine, and distilled spirits — each of which was separately estimated. The tax burden on each of these categories of alcoholic beverages was estimated by using data supplied by the Distilled Spirits Council in conjunction with Census data for all alcoholic beverages. Of the \$2.8 million total, 61.8% was allocated to distilled spirits, 31.3% was allocated to beer, and 6.9% was allocated to wine.

Sources: Tax burden by class of beverage: Distilled Spirits Council of the United States, *'79 Public Revenues from Alcoholic Beverages*, Washington, DC, 1981.
Distilled Spirits Consumption: Distilled Spirits Council of the United States, *Annual Statistical Review 1981*, Washington, DC, 1982.
Beer Consumption: United States Brewers Association, *Brewers Almanac 1981*, Washington, DC, 1982.
Wine Consumption: Wine Institute, unpublished data, San Francisco, CA, 1982.

2.C. Tobacco Products.

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

Tax Base: Number of packages of cigarettes sold.

Source: Tobacco Tax Council, *The Tax Burden on Tobacco*, Volume 16, 1980. Washington, DC, 1982.

2.D. Insurance.

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

Tax Base: Direct premiums written within states for life, health, property, and liability insurance.

- Sources:** Life Insurance: American Council of Life Insurance, *Life Insurance Fact Book (1982)*, Washington, DC, 1982.
 Health Insurance: Health Insurance Institute, *Source Book of Health Insurance Data, 1982-83*, Washington, DC, 1983.
 Blue-Cross - Blue Shield Insurance: The National Underwriter Company, *1982 Argus Chart of Health Insurance*, Cincinnati, OH, 1982.
 Property and Liability Insurance: Insurance Information Institute, *Insurance Facts, 1982-83*, Washington, DC, 1982.

2.E. 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 measured by gross receipts, gross earnings, or units of service sold. Public utility license taxes are also included in this category.

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

Electric and gas revenues are for all publicly owned and private companies. Because telephone revenues for the Bell System and the independent telephone companies are not available on a state-by-state basis, the national total of telephone revenues was allocated to the states according to a weighted-average of the number of telephones (22%), the number of local calls (22%) and the number of toll calls (56%).

- Sources:** Gas Utility Revenues. American Gas Association, *Gas Facts—1981*, Arlington, VA, 1982.
 Electric Utility Revenues. Edison Electric Institute, *Advance Release of Data for the 1982 Statistical Yearbook of the Electric Utility Industry*, Washington, DC, 1982.
 Telephone Revenues and Number of Telephones: United States Independent Telephone Association, *Independent Telephone Statistics, 1981*, Washington, DC, 1982.
 Numbers of Local Calls and Toll Calls: Federal Communications Commission, *Statistics of Common Carriers, 1981*, Washington, DC, 1983.

2.F. Parimutuels.

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

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

Source: National Association of State Racing Commissioners, *Parimutuel Racing, 1981*, Lexington, KY, 1982.

2.G. Amusements.

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

License taxes on amusement businesses are also included.

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

1981 data for amusement receipts were derived by allocating the 1981 national total according to the 1977 state shares adjusted for the change in disposable personal income

between 1977 and 1979. New Jersey's share of amusement sales was adjusted to reflect the opening of casinos during the interim years.

Sources: Amusement Receipts (1977): U.S. Department of Commerce, Bureau of the Census, *Census of Business, Selected Services—Area Statistics (1977)*, Washington, DC, 1980.
Amusement Receipts (1981): U.S. Department of Commerce, Bureau of the Census, *Current Business Reports, Monthly Selected Service Receipts*, Washington, DC, 1982.
Disposable Income: U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, Washington, DC, August 1982.

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

3.A. Motor Vehicles.

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

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

The base for this tax was allocated to the states according to (1) the number of automobiles and (2) the number of trucks registered. The total tax revenue (\$5.679 billion) reported by the Census Bureau was apportioned to these two classes of vehicles according to data supplied by the Federal Highway Administration — 60% for automobiles and 40% for trucks.

Sources: Tax burden on automobiles and trucks, and automobile and truck registrations: U.S. Department of Transportation, Federal Highway Administration, *State Motor-Vehicle and Motor-Carrier Tax Receipts - 1981*, Table MV-2, September 1982; and *State Motor Vehicle Registrations—1981*, Table MV-1, September 1982, Washington, DC.

3.B. Motor Vehicle Operators.

Definition: Licensing for 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, *Estimated Licensed Drivers, by Sex—1981*, Table DL-1A, Washington, DC, September 1982.

3.C. Corporations.

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

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

Source: U.S. Department of the Treasury, Commissioner of Internal Revenue, *Annual Report 1981*, Washington, DC, 1983.

3.D. Alcoholic Beverages.

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

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

Source: Distilled Spirits Council of the United States, *Annual Statistical Review 1981*, Washington, DC, 1982.

3.E. Hunting and Fishing Licenses.

Definition: Commercial and noncommercial hunting and fishing licenses and shipping permits.

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

Source: U.S. Department of Interior, Fish and Wildlife Service, *1981 Hunting and Fishing License Statistics*, Washington, DC, 1982.

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.).

Taxes measured by income from intangible property are reported here even though locally designated as "property" taxes.

The Census Bureau data include locally imposed corporate income taxes with local income taxes and, with the exception of New York, they are included here. In most jurisdictions these taxes are relatively small. For New York City an adjustment was made to allocate local corporate tax receipts to the corporate income tax base.

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

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

Sources: Income Tax: U.S. Department of the Treasury, Internal Revenue Service, *Statistics of Income, 1981 Income Tax Returns, Preliminary*, Washington, DC, 1983.
Residency Adjustment: U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, Washington, DC, August 1982.

5. Corporation Income Tax.

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

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

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

For the property factor of the formula, property was assumed to be distributed in an identical fashion as payroll. Hence, the payroll factor was used to 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, a proxy for sales was derived according to the following procedure:

Let:

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

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

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

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

Now Let:

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

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

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

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

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

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

$$\begin{aligned} \text{Then: } I(w,i) &= I(i)*[(1/3)*K(w,i)]*[(2/3)*S(w,i)] \\ &= \text{The income of industry } i \text{ apportioned to state } w. \end{aligned}$$

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

Sources:

- Corporate Profits (1981), by industry: U.S. Department of Commerce, Bureau of Economic Analysis, unpublished data.
 Payroll (1980): U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, Washington, DC, August 1982.
 Input-Output table: U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, Washington, DC, February and April 1979.

6. Property Taxes. The property tax is separated into four different components — residential, commercial, farm, and public utilities— each of which was estimated individually. The allocation of total property taxes among the various classes of property are approximations based on assessed values for 1976, 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.

6.A. Residential Property.

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

The residential share of the property tax burden was estimated by the residential share of assessed property values in 1976. This share was applied to the total of 1981 property tax collections, after the deletion of farm property taxes, to derive residential property tax receipts.

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

1981 property values were estimated by extrapolating the estimated market value of each state's residential property (1976) by the change in the average purchase prices of single family dwellings between 1975-76 and 1980-81. The two-year basis for the ratio was utilized in order to reduce variations that might have arisen from differing compositions of home sales.

To the estimated market value of existing residential property (1981), the value of newly constructed housing between 1976 and 1981 was added. The value of newly constructed housing was derived by summing the value of construction for the five years, and then inflating the total so as to reflect the value of the associated land.

Sources: Property Values (1976): U.S. Department of Commerce, Bureau of the Census, *1977 Census of Governments, Taxable Property Values and Assessment/Sales Price Ratios*, Washington, DC, 1978.
Single Family Home Purchase Prices 1975-1981: Federal Home Loan Bank Board, *Mortgage Interest Rate Survey, Interest Rates and Other Characteristics of Conventional First Mortgage Loans Originated on Single Family Homes*, unpublished, Washington, DC, 1982.
Value of New Residential Construction Contracts: U.S. Department of Commerce, Bureau of the Census, *Statistical Abstract of the United States*, (Table on Construction Contracts—Value, by States), Washington, DC, 1977, 1978, 1979, 1980 and 1981 annual issues.
Value of Site Relative to Total Home Value: U.S. Department of Housing and Urban Development, Federal Housing Administration, *FHA Homes—Data for States and Selected Areas on Characteristics of FHA Operations under Section 203*, Washington, DC, 1976, 1977, 1978, 1979 and 1980 editions.

6.B. Commercial and Industrial Property.

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

The tax burden on business property was derived by applying the percentage of 1976 gross assessed value of business property to the total of 1981 property tax collections.

Tax Base:

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

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

The national 1980 net book values for 35 SIC industry groupings were estimated by applying to the 1979 values (IRS), the change between 1979 and 1981 in net book values of property assets (FTC). Because FTC data are not available for Transportation, Finance, or Service Industries, their book values were inflated by the changes in their respective total payrolls between 1979 and 1981. The estimated corporate property values for each industry were allocated to the states according to each state's share of each industry's payroll. The sum of all the individual industry property values was used as an estimate of each state's commercial industrial property tax base.

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

Sources:

Book Value of Assets (1979): U.S. Department of Treasury, Internal Revenue Service, *Corporation Source Book of Statistics of Income*, Washington, DC, 1982.

Book Value of Assets, Selected Industries (1979-81): U.S. Federal Trade Commission, *Quarterly Financial Report for Manufacturing, Mining and Trade Corporations*, Washington, DC, Quarterly issues for 1979 and 1981.

Payroll by Industry, by State: U. S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, Washington, DC, August 1982.

6.C. Farm Real Estate**Definition:**

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

Tax Base:

Estimated value of farm land and buildings.

Sources:

Farm Values: U.S. Department of Commerce, Bureau of the Census, *Statistical Abstract of the United States, 1981*, Table #1185, Washington, DC, 1982.

Farm Property Taxes: U.S. Department of Agriculture, Economics and Statistics Service, unpublished data, Washington, DC, 1982.

6.D. Public Utilities.**Definition:**

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

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

Tax Base:

Because individual state data are not available, each state's public utility property tax base was based on a proxy measure that consisted of the sum of gas, electric, and telephone company nonfinancial assets, estimated by the following:

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 investor-owned electrical generating capacity.

3. Telephone company net assets were allocated to each state according to its share of the number of telephones.

Sources:

Gas Company Net Assets and Gas Pipeline Mileage: American Gas Association, *Gas Facts, 1981*, Arlington, VA, 1983.

Electric Company Net Assets: *Edison Electric Institute, 1981 Statistical Yearbook of the Electric Utility Industry*, Washington, DC, 1982.

Electrical Generating Capacity, by State: Edison Electric Institute, *Advance Release of Data for the 1982 Statistical Year Book of the Electric Utility Industry*, Washington, DC, 1982.

Bell System Net Assets: American Telephone and Telegraph Company, *1981 Annual Report*, New York, NY, 1981.

Independent Telephone Company Net Assets and Number of Telephones: United States *Independent Telephone Association, Independent Telephone Statistics (1981)*, Washington, DC, 1982

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 liability.

Because the federal estate laws are applied uniformly over states, a given state's liability should reflect the size of its base. This treatment can also be justified because many states limit their estate taxes to the amount of credit permitted by the federal government for state taxes. The original tax capacity estimates for 1979 used the total value of federally taxable estates, by state, for 1976 as the basis for each state's estate tax. However, since data on federal estate tax liability by state are annually available, a switch was made to the liability data because it gives a better reflection of the actual estate tax base in a given state for 1981. This change has also been made in the revised estimates presented in this report.

Source:

U.S. Department of the Treasury, Commissioner of Internal Revenue, *Annual Report—1982*, Washington, DC, 1983.

8. Severance Taxes

Definition:

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

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

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

Tax Base:

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

Sources:

Value of Mineral Production, except fuels: U.S. Department of Interior, Bureau of Mines, *Minerals Yearbook, 1981*, Preprint, Washington, DC, 1983.

Oil Production: U.S. Department of Energy, Energy Information Administration, *Petroleum Supply Annual, 1981*, Washington, DC, 1982.

Oil Wellhead Prices, by State: U.S. Department of Energy, unpublished data.

Value of Gas Production: U.S. Department of Energy, Energy Information Administration, *Natural Gas Annual, 1981*, Washington, DC, 1982.

Coal Production and Prices: U.S. Department of Energy, Energy Information Administration, *Coal Data: A Reference*, Washington, DC, 1982.

Value of Uranium Production: United States Department of Energy, *Statistical Data of the Uranium Industry*, Washington, DC, 1982.

SUMMARY TAX TABLES FOR PAST YEARS

This appendix provides the same detail on total taxes for past years 1975, 1977, 1979, and 1980 as was provided for 1981 in Appendix B. Explanations of the data concepts appear in the introduction of Appendix B.

The data for 1979 and 1980 are the same as in the ACIR report *Tax Capacity of the Fifty States, Supplement: 1980 Estimates*, released in mimeograph form in June, 1982. The detailed data for 1975 and 1977 appear here for the first time and reflect back revisions of unpublished data initially prepared by D. Kent Halstead and H. Kent Weldon of the National Institutes of Education for their publications *Tax Wealth in Fifty States* (1978) and *Tax Wealth in Fifty States, 1977 Supplement* (1979).

Appendix D tables are —

TOTAL TAXES 1975	Table D1
TOTAL TAXES 1977	Table D2
TOTAL TAXES 1979	Table D3
TOTAL TAXES 1980	Table D4

Table D-1
1975 TOTAL TAXES¹

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

¹ Back revised since the last Tax Wealth publication.

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

Table D-2
1977 TOTAL TAXES¹

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

¹ Back revised since the last Tax Wealth publication.

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

Table D-3
1979 TOTAL TAXES

State	Capacity Per Capita	Tax Capacity Index	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index
Alabama	\$659.55	76.1	\$2,551,780	\$2,186,816	\$565.22	85.7
Alaska	\$1,884.16	217.4	\$757,431	\$976,989	\$2,430.32	129.0
Arizona	\$787.61	90.9	\$2,078,492	\$2,382,420	\$902.77	114.6
Arkansas	\$670.86	77.4	\$1,522,184	\$1,239,775	\$546.40	81.4
California	\$1,004.21	115.9	\$23,353,002	\$22,107,852	\$950.67	94.7
Colorado	\$954.54	110.1	\$2,719,478	\$2,615,850	\$918.16	96.2
Connecticut	\$940.09	108.5	\$2,914,284	\$2,980,583	\$961.48	102.3
Delaware	\$948.81	109.5	\$568,335	\$542,545	\$905.75	95.5
Washington D.C.	\$952.06	109.9	\$624,550	\$826,071	\$1,259.25	132.3
Florida	\$865.82	99.9	\$8,200,157	\$6,414,356	\$677.26	78.2
Georgia	\$705.01	81.3	\$3,800,688	\$3,637,460	\$674.73	95.7
Hawaii	\$890.86	102.8	\$846,320	\$1,080,086	\$1,136.93	127.6
Idaho	\$791.09	91.3	\$738,084	\$671,013	\$719.20	90.9
Illinois	\$968.90	111.8	\$11,067,718	\$10,941,473	\$957.85	98.9
Indiana	\$848.82	97.9	\$4,647,289	\$3,913,805	\$714.85	84.2
Iowa	\$937.42	108.2	\$2,734,451	\$2,547,613	\$873.37	93.2
Kansas	\$947.68	109.4	\$2,224,209	\$1,937,041	\$825.33	87.1
Kentucky	\$735.80	84.9	\$2,681,237	\$2,324,210	\$637.82	86.7
Louisiana	\$896.79	103.5	\$3,711,826	\$3,050,210	\$736.94	82.2
Maine	\$694.49	80.1	\$781,295	\$856,575	\$761.40	109.6
Maryland	\$856.87	98.9	\$3,618,552	\$3,953,894	\$936.28	109.3
Massachusetts	\$809.86	93.4	\$4,653,452	\$6,720,404	\$1,169.58	144.4
Michigan	\$901.95	104.1	\$8,342,109	\$9,443,332	\$1,021.01	113.2
Minnesota	\$912.79	105.3	\$3,685,855	\$4,253,966	\$1,053.68	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	\$667.14	65.2
New Hampshire	\$834.63	96.3	\$761,178	\$596,428	\$653.98	78.4
New Jersey	\$885.96	102.2	\$6,532,180	\$7,691,389	\$1,043.18	117.7
New Mexico	\$894.22	103.2	\$1,145,494	\$974,144	\$760.46	85.0
New York	\$772.03	89.1	\$13,614,036	\$23,275,641	\$1,319.93	171.0
North Carolina	\$708.27	81.7	\$4,109,391	\$3,736,400	\$643.98	90.9
North Dakota	\$940.94	108.6	\$613,490	\$476,714	\$731.16	77.7
Ohio	\$872.80	100.7	\$9,425,331	\$8,125,205	\$752.40	86.2
Oklahoma	\$936.85	108.1	\$2,782,445	\$2,058,991	\$693.26	74.0
Oregon	\$922.22	106.4	\$2,377,471	\$2,202,689	\$854.42	92.6
Pennsylvania	\$806.49	93.1	\$9,576,256	\$10,096,094	\$850.27	105.4
Rhode Island	\$727.22	83.9	\$695,951	\$842,183	\$880.03	121.0
South Carolina	\$656.71	75.8	\$2,027,258	\$1,851,868	\$599.89	91.3
South Dakota	\$821.98	94.8	\$566,344	\$475,426	\$690.02	83.9
Tennessee	\$700.99	80.9	\$3,177,571	\$2,758,544	\$608.55	86.8
Texas	\$1,011.41	116.7	\$14,045,386	\$9,045,174	\$651.34	64.4
Utah	\$751.97	86.8	\$1,064,785	\$1,057,766	\$747.01	99.3
Vermont	\$740.13	85.4	\$374,505	\$410,027	\$810.33	109.5
Virginia	\$803.13	92.7	\$4,276,688	\$3,778,280	\$709.54	88.3
Washington	\$895.97	103.4	\$3,595,515	\$3,463,003	\$862.95	96.3
West Virginia	\$800.23	92.3	\$1,551,655	\$1,275,262	\$657.69	82.2
Wisconsin	\$862.24	99.5	\$4,023,208	\$4,755,064	\$1,019.09	118.2
Wyoming	\$1,500.69	173.2	\$678,309	\$562,055	\$1,243.49	82.9
U.S. TOTALS	\$866.65	100.0	\$194,621,665	\$194,621,667	\$866.65	100.0

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

Table D-4
1980 TOTAL TAXES

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

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

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