
FACTS & FIGURES

HOW DOES YOUR STATE COMPARE?

2022



TAX FOUNDATION



In 1941, we introduced our first edition of *Facts & Figures*. “There is need for concise and accurate data,” we wrote. “Facts give a broader perspective; facts dissipate predilections and prejudices. . . [and] this collection of data is an important step to meet the challenge presented by the broad problems of public finance.”

Facts & Figures 2022: How Does Your State Compare? builds on these seven decades of tradition. Mailed to every state legislator and governor, this handbook is designed to be a pocket- and purse-sized guide to state rankings on tax rates, collections, burdens, and more. For easy accessibility, this publication is also available in our free Tax Foundation mobile app.

These tables were compiled by Tax Foundation staff and updated by Policy Analyst Janelle Cammenga. We hope these facts contribute to a healthy public debate.

Jared Walczak
Vice President of State Projects
Tax Foundation
jwalczak@taxfoundation.org

© 2022 Tax Foundation. All rights reserved.
Printed in the United States of America

Tax Foundation
1325 G Street NW, Suite 950
Washington, D.C. 20005
202.464.6200

TaxFoundation.org

Facts & Figures 2022

How Does Your State Compare?

Table of Contents

Table Number	Title	Date
Taxes and Tax Measures		
1	State Tax Collections per Capita	2020
2	State-Local Tax Burdens	2019
3	<i>State Business Tax Climate Index</i>	2022
4	State Revenue per Capita	2020
5	State & Local Tax Collections per Capita	2019
6	State & Local Revenue per Capita	2019
7	Sources of State & Local Tax Collections	2019
8	Federal Aid as a Percentage of State General Revenue	2019
9	Federal Income Tax Payments by Income Percentile	2019
10	Selected Federal Tax Rates	2022
Individual Income Taxes		
11	State Individual Income Tax Rates	2022
12	State Individual Income Tax Collections per Capita	2020
13	State & Local Individual Income Tax Collections per Capita	2019
Corporate Income Taxes		
14	State Corporate Income Tax Rates	2022
15	State Corporate Income Tax Collections per Capita	2020
16	State & Local Corporate Income Tax Collections per Capita	2019
17	State Gross Receipts Taxes	2022
Sales Taxes		
18	State & Local Sales Tax Rates	2022
19	State General Sales Tax Collections per Capita	2020
20	State & Local General Sales Tax Collections per Capita	2019
21	State Sales Tax Breadth	2020

Table of Contents, Continued

Excise Taxes

22	State Gasoline Tax Rates	2022
23	Share of State & Local Road Spending Covered by State & Local Tolls, User Fees, & User Taxes	2019
24	State Cigarette Excise Tax Rates	2022
25	State Vapor Excise Tax Rates	2022
26	State Recreational Marijuana Excise Tax Rates	2022
27	State Spirits Excise Tax Rates	2022
28	State Wine Excise Tax Rates	2022
29	State Beer Excise Tax Rates	2022
30	State & Local Cell Phone Tax Rates	2021
31	Sales Tax Treatment of Groceries, Candy, & Soda	2022
32	State & Local Excise & Selective Sales Tax Collections per Capita	2019

Property Taxes

33	Property Taxes Paid as a Percentage of Owner-Occupied Housing Value	2020
34	State & Local Property Tax Collections per Capita	2019
35	State Capital Stock Tax Rates	2022

Estate and Inheritance Taxes

36	State Estate Tax Rates & Exemptions	2022
37	State Inheritance Tax Rates & Exemptions	2022

State Debt

38	State Debt per Capita	2020
39	State & Local Debt per Capita	2019
40	Funded Ratio of Public Pension Plans	2020

Data

41	Income per Capita by State	2020
42	People per Household by State	2018-2019

State Tax Collections per Capita

Fiscal Year 2020

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$3,217		Mont.	\$2,922	30
Ala.	\$2,397	42	Nebr.	\$2,986	28
Alaska	\$1,797	50	Nev.	\$3,045	26
Ariz.	\$2,487	39	N.H.	\$2,075	47
Ark.	\$3,405	16	N.J.	\$4,083	10
Calif.	\$4,349	9	N.M.	\$3,377	18
Colo.	\$2,611	36	N.Y.	\$4,590	7
Conn.	\$5,103	4	N.C.	\$2,711	34
Del.	\$4,602	6	N.D.	\$5,566	1
Fla.	\$2,002	49	Ohio	\$2,592	37
Ga.	\$2,218	45	Okla.	\$2,590	38
Hawaii	\$5,296	3	Ore.	\$3,015	27
Idaho	\$2,872	31	Pa.	\$3,129	24
Ill.	\$3,534	14	R.I.	\$3,214	23
Ind.	\$3,297	20	S.C.	\$2,304	43
Iowa	\$3,342	19	S.D.	\$2,276	44
Kans.	\$3,288	21	Tenn.	\$2,427	41
Ky.	\$2,967	29	Tex.	\$2,093	46
La.	\$2,443	40	Utah	\$2,669	35
Maine	\$3,561	13	Vt.	\$5,318	2
Md.	\$3,866	11	Va.	\$3,251	22
Mass.	\$4,499	8	Wash.	\$3,766	12
Mich.	\$2,785	32	W.Va.	\$3,049	25
Minn.	\$4,695	5	Wis.	\$3,413	15
Miss.	\$2,735	33	Wyo.	\$3,405	17
Mo.	\$2,016	48			

Note: D.C. is included only in combined state and local data; see Table 5. See Table 42 for people per household by state.

Sources: U.S. Census Bureau, "Annual Survey of State Government Tax Collections"; Tax Foundation calculations.

State-Local Tax Burdens per Capita & as a Percentage of Income

Fiscal Year 2019

State	State-Local Tax Burden as a Share of State Income	Rank	Total Tax Burden (per Capita)
U.S.	10.3%		\$5,755
Ala.	9.0%	13	\$3,893
Alaska	5.8%	1	\$3,605
Ariz.	8.7%	6	\$3,926
Ark.	10.4%	34	\$4,581
Calif.	11.5%	43	\$7,529
Colo.	9.4%	17	\$5,677
Conn.	12.8%	49	\$9,705
Del.	10.3%	33	\$5,550
Fla.	8.8%	8	\$4,555
Ga.	8.9%	10	\$4,221
Hawaii	12.7%	48	\$7,144
Idaho	9.6%	20	\$4,336
Ill.	11.1%	41	\$6,450
Ind.	8.9%	12	\$4,289
Iowa	10.8%	38	\$5,499
Kans.	10.1%	29	\$5,292
Ky.	9.9%	26	\$4,279
La.	9.2%	15	\$4,292
Maine	11.0%	39	\$5,492
Md.	11.8%	45	\$7,539
Mass.	10.5%	36	\$7,658
Mich.	10.0%	28	\$4,841
Minn.	12.1%	46	\$7,001
Miss.	9.5%	18	\$3,654
Mo.	9.2%	16	\$4,431
Mont.	10.1%	30	\$4,956
Nebr.	10.3%	32	\$5,548
Nev.	9.7%	22	\$4,895
N.H.	9.7%	23	\$6,090
N.J.	11.7%	44	\$8,134
N.M.	8.8%	7	\$3,736
N.Y.	14.1%	50	\$9,987
N.C.	9.5%	19	\$4,490

State-Local Tax Burdens per Capita & as a Percentage of Income

Fiscal Year 2019

State	State-Local Tax Burden as a Share of State Income	Rank	Total Tax Burden (per Capita)
N.D.	8.9%	9	\$4,996
Ohio	10.3%	31	\$5,107
Okla.	8.2%	5	\$3,841
Ore.	11.1%	40	\$5,809
Pa.	10.4%	35	\$5,970
R.I.	11.4%	42	\$6,334
S.C.	8.9%	11	\$4,000
S.D.	9.1%	14	\$4,855
Tenn.	7.0%	3	\$3,368
Tex.	8.0%	4	\$4,143
Utah	9.6%	21	\$4,636
Vt.	12.3%	47	\$6,693
Va.	10.0%	27	\$5,854
Wash.	9.8%	24	\$6,245
W.Va.	9.9%	25	\$4,114
Wis.	10.7%	37	\$5,632
Wyo.	7.0%	2	\$4,282
D.C.	10.1%	(29)	\$8,261

Note: Payments made to out-of-state governments are tallied in taxpayer's state of residence where possible. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 42 for people per household by state.

Source: Tax Foundation, *State-Local Tax Burden Rankings FY 2019*.

TABLE 3.

2022 State Business Tax Climate Index

As of July 1, 2021

State	Overall Index Rank	Ranking on Five Component Taxes				
		Corp. Tax	Ind. Income Tax	Sales Tax	Unemp. Ins. Tax	Prop. Tax
Ala.	39	17	27	50	18	19
Alaska	3	28	1	5	43	24
Ariz.	23	23	18	40	11	11
Ark.	44	30	39	45	33	27
Calif.	48	46	49	47	23	14
Colo.	20	6	14	38	41	34
Conn.	47	27	47	23	22	50
Del.	16	50	44	2	3	4
Fla.	4	7	1	21	2	12
Ga.	32	8	35	33	37	25
Hawaii	41	19	46	28	29	30
Idaho	17	29	20	9	47	3
Ill.	36	42	13	39	40	48
Ind.	9	11	15	19	25	1
Iowa	38	38	38	15	34	39
Kans.	24	21	22	27	16	31
Ky.	18	15	17	13	48	22
La.	42	34	34	48	5	23
Maine	33	35	23	8	35	41
Md.	46	33	45	26	46	43
Mass.	34	36	11	12	50	45
Mich.	12	20	12	10	7	21
Minn.	45	45	43	29	30	32
Miss.	30	13	25	32	6	38
Mo.	13	3	21	25	4	8
Mont.	5	22	24	3	19	29
Nebr.	35	32	29	14	13	40
Nev.	7	25	5	44	45	5
N.H.	6	41	9	1	44	46
N.J.	50	48	48	43	32	44

2022 State Business Tax Climate Index

As of July 1, 2021

State	Overall Index Rank	Ranking on Five Component Taxes				
		Corp. Tax	Ind. Income Tax	Sales Tax	Unemp. Ins. Tax	Prop. Tax
N.M.	28	12	36	41	8	2
N.Y.	49	24	50	42	36	47
N.C.	11	4	16	20	12	13
N.D.	19	9	26	30	9	10
Ohio	37	40	41	35	10	6
Okla.	26	10	30	37	1	28
Ore.	22	49	42	4	39	17
Pa.	29	44	19	17	21	15
R.I.	40	37	31	24	49	42
S.C.	31	5	33	31	27	36
S.D.	2	1	1	34	38	18
Tenn.	8	26	6	46	20	33
Tex.	14	47	7	36	14	37
Utah	10	14	10	22	17	7
Vt.	43	43	40	16	15	49
Va.	25	16	32	11	42	26
Wash.	15	39	7	49	24	20
W.Va.	21	18	28	18	26	9
Wis.	27	31	37	7	28	16
Wyo.	1	1	1	6	31	35
D.C.	(48)	(25)	(48)	(37)	(39)	(50)

Note: The *State Business Tax Climate Index* measures how each state's tax laws affect economic performance. A rank of 1 means the state's tax system is more favorable for business; a rank of 50 means the state's tax system is less favorable for business. Component rankings do not average to the total. States without a given tax rank equally as number 1. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Source: Tax Foundation, *2022 State Business Tax Climate Index*.

State Revenue per Capita

Fiscal Year 2020

State	Revenue per Capita	Rank	State	Revenue per Capita	Rank
U.S.	\$6,962		Mont.	\$7,498	22
Ala.	\$6,598	33	Nebr.	\$6,313	40
Alaska	\$12,009	2	Nev.	\$5,412	47
Ariz.	\$6,239	42	N.H.	\$6,381	38
Ark.	\$7,837	18	N.J.	\$7,585	20
Calif.	\$7,989	17	N.M.	\$10,036	7
Colo.	\$5,834	43	N.Y.	\$9,315	8
Conn.	\$9,091	10	N.C.	\$5,795	44
Del.	\$11,381	5	N.D.	\$11,844	3
Fla.	\$4,646	49	Ohio	\$6,565	34
Ga.	\$4,477	50	Okla.	\$6,453	37
Hawaii	\$10,650	6	Ore.	\$8,394	13
Idaho	\$6,260	41	Pa.	\$7,437	23
Ill.	\$6,464	36	R.I.	\$8,958	11
Ind.	\$7,175	27	S.C.	\$6,332	39
Iowa	\$8,925	12	S.D.	\$6,835	32
Kans.	\$7,364	24	Tenn.	\$5,110	48
Ky.	\$7,699	19	Tex.	\$5,515	45
La.	\$7,091	29	Utah	\$6,501	35
Maine	\$8,105	16	Vt.	\$12,209	1
Md.	\$7,502	21	Va.	\$7,317	25
Mass.	\$9,183	9	Wash.	\$7,135	28
Mich.	\$6,868	31	W.Va.	\$8,294	14
Minn.	\$8,222	15	Wis.	\$7,081	30
Miss.	\$7,263	26	Wyo.	\$11,690	4
Mo.	\$5,509	46			

Note: "Revenue" refers to the U.S. Census Bureau's General Revenue classification. This measure includes taxes, fees, licenses, and intergovernmental revenue but excludes revenue from government enterprises such as utilities and liquor stores, as well as insurance trust revenue. D.C. is included only in combined state and local data. See Table 42 for people per household by state.

Sources: U.S. Census Bureau, "Annual Survey of State Government Finances"; Tax Foundation calculations.

State & Local Tax Collections per Capita

Fiscal Year 2019

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$5,666		Mont.	\$4,444	35
Ala.	\$3,677	49	Nebr.	\$5,563	19
Alaska	\$5,115	26	Nev.	\$4,850	28
Ariz.	\$4,099	43	N.H.	\$5,191	25
Ark.	\$4,282	38	N.J.	\$7,950	4
Calif.	\$7,326	7	N.M.	\$5,073	27
Colo.	\$5,617	17	N.Y.	\$10,213	1
Conn.	\$8,308	3	N.C.	\$4,259	39
Del.	\$5,909	15	N.D.	\$8,560	2
Fla.	\$3,987	45	Ohio	\$4,781	30
Ga.	\$4,125	42	Okla.	\$4,215	40
Hawaii	\$7,848	5	Ore.	\$5,386	21
Idaho	\$3,916	47	Pa.	\$5,745	16
Ill.	\$6,280	11	R.I.	\$6,111	13
Ind.	\$4,367	36	S.C.	\$3,889	48
Iowa	\$5,393	20	S.D.	\$4,289	37
Kans.	\$5,368	23	Tenn.	\$3,423	50
Ky.	\$4,203	41	Tex.	\$4,709	31
La.	\$4,504	33	Utah	\$4,841	29
Maine	\$6,249	12	Vt.	\$6,711	10
Md.	\$6,788	8	Va.	\$5,383	22
Mass.	\$7,342	6	Wash.	\$6,040	14
Mich.	\$4,463	34	W.Va.	\$4,505	32
Minn.	\$6,735	9	Wis.	\$5,263	24
Miss.	\$3,952	46	Wyo.	\$5,564	18
Mo.	\$4,079	44	D.C.	\$12,130	(1)

Note: D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 42 for people per household by state.

Sources: U.S. Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.

State & Local Revenue per Capita

Fiscal Year 2019

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$10,566		Mont.	\$9,565	30
Ala.	\$8,945	37	Nebr.	\$9,867	24
Alaska	\$16,550	2	Nev.	\$8,522	43
Ariz.	\$8,108	46	N.H.	\$8,898	39
Ark.	\$8,943	38	N.J.	\$12,244	10
Calif.	\$13,494	5	N.M.	\$12,169	11
Colo.	\$10,234	21	N.Y.	\$16,856	1
Conn.	\$12,469	7	N.C.	\$8,882	40
Del.	\$11,804	14	N.D.	\$14,692	4
Fla.	\$8,045	47	Ohio	\$9,616	29
Ga.	\$7,683	48	Okla.	\$8,634	42
Hawaii	\$13,064	6	Ore.	\$11,870	13
Idaho	\$7,621	49	Pa.	\$10,782	19
Ill.	\$10,134	23	R.I.	\$11,498	15
Ind.	\$9,261	34	S.C.	\$9,039	35
Iowa	\$11,934	12	S.D.	\$8,145	45
Kans.	\$10,179	22	Tenn.	\$7,219	50
Ky.	\$9,007	36	Tex.	\$8,754	41
La.	\$9,738	27	Utah	\$9,866	25
Maine	\$10,344	20	Vt.	\$12,285	9
Md.	\$11,198	18	Va.	\$9,809	26
Mass.	\$12,450	8	Wash.	\$11,328	17
Mich.	\$9,455	31	W.Va.	\$9,731	28
Minn.	\$11,463	16	Wis.	\$9,445	32
Miss.	\$9,340	33	Wyo.	\$15,146	3
Mo.	\$8,308	44	D.C.	\$20,214	(1)

Note: "Revenue" refers to the U.S. Census Bureau's General Revenue classification. This measure includes revenue such as taxes, fees, licenses, and intergovernmental revenue but excludes revenue from government enterprises such as utilities and liquor stores, as well as insurance trust revenue. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 42 for people per household by state.

Sources: U.S. Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.

Sources of State & Local Tax Collections, Percentage of Total from Each Source

Fiscal Year 2019

State	Property	General Sales	Individual Income	Corporate Income	Other Taxes (a)
U.S.	31.0%	23.3%	24.1%	3.5%	18.0%
Ala.	16.9%	30.6%	24.0%	3.8%	24.8%
Alaska	43.4%	7.0%	0.0%	8.9%	40.7%
Ariz.	28.1%	40.1%	18.0%	1.7%	12.2%
Ark.	18.4%	37.4%	23.3%	4.1%	16.7%
Calif.	25.1%	20.0%	34.6%	4.8%	15.5%
Colo.	32.3%	25.6%	25.3%	2.5%	14.3%
Conn.	38.7%	15.5%	28.6%	3.0%	14.2%
Del.	16.4%	0.0%	30.3%	5.2%	48.2%
Fla.	36.5%	36.1%	0.0%	3.6%	23.8%
Ga.	31.3%	23.7%	27.8%	2.9%	14.3%
Hawaii	18.5%	36.8%	23.1%	1.7%	19.8%
Idaho	28.1%	27.5%	23.8%	4.1%	16.5%
Ill.	37.2%	18.8%	20.8%	3.9%	19.3%
Ind.	26.1%	27.5%	24.2%	2.6%	19.6%
Iowa	32.9%	22.0%	24.7%	3.1%	17.2%
Kans.	30.9%	28.4%	24.2%	3.1%	13.3%
Ky.	20.8%	21.2%	32.9%	4.1%	21.0%
La.	20.5%	39.1%	18.3%	2.4%	19.7%
Maine	44.4%	19.2%	20.3%	3.0%	13.1%
Md.	24.9%	11.9%	38.8%	3.2%	21.3%
Mass.	35.3%	13.5%	33.9%	5.8%	11.5%
Mich.	34.1%	21.6%	24.2%	2.6%	17.6%
Minn.	25.6%	17.1%	32.6%	4.5%	20.1%
Miss.	28.0%	31.7%	16.7%	4.2%	19.4%
Mo.	27.4%	27.7%	28.1%	1.8%	15.0%
Mont.	38.6%	0.0%	29.7%	3.9%	27.7%
Nebr.	36.2%	22.2%	23.7%	3.9%	14.1%
Nev.	21.5%	42.3%	0.0%	0.0%	36.2%
N.H.	62.5%	0.0%	1.7%	11.8%	23.9%
N.J.	44.2%	15.4%	22.5%	5.7%	12.2%

Sources of State & Local Tax Collections, Percentage of Total from Each Source

Fiscal Year 2019

State	Property	General Sales	Individual Income	Corporate Income	Other Taxes (a)
N.M.	17.4%	38.9%	14.9%	1.9%	26.8%
N.Y.	31.1%	16.7%	34.4%	5.4%	12.4%
N.C.	24.6%	26.5%	29.7%	1.9%	17.4%
N.D.	18.5%	20.3%	6.4%	2.2%	52.5%
Ohio	29.2%	26.9%	27.3%	0.5%	16.1%
Okla.	19.6%	32.6%	21.4%	1.8%	24.6%
Ore.	31.0%	0.0%	43.4%	4.4%	21.2%
Pa.	28.4%	17.3%	25.9%	4.8%	23.6%
R.I.	41.3%	17.3%	21.3%	2.7%	17.4%
S.C.	32.7%	22.2%	23.8%	2.0%	19.3%
S.D.	35.7%	40.1%	0.0%	1.2%	23.0%
Tenn.	24.4%	41.2%	0.9%	7.3%	26.3%
Tex.	44.5%	34.3%	0.0%	0.0%	21.2%
Utah	23.8%	24.7%	32.1%	3.4%	16.1%
Vt.	43.8%	10.2%	20.6%	3.6%	21.9%
Va.	32.9%	15.1%	32.4%	2.0%	17.7%
Wash.	28.2%	37.4%	0.0%	0.0%	34.4%
W.Va.	21.4%	19.3%	26.0%	2.5%	30.9%
Wis.	32.0%	20.1%	28.6%	4.5%	14.8%
Wyo.	37.1%	26.8%	0.0%	0.0%	36.1%
D.C.	32.7%	18.6%	26.9%	7.5%	14.3%

(a) "Other Taxes" include excise taxes (such as those on alcohol, tobacco, motor vehicles, utilities, and licenses), severance taxes, stock transfer taxes, estate and gift taxes, and other miscellaneous taxes.

Note: Percentages may not add to 100 due to rounding.

Sources: U.S. Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.

Federal Aid as a Percentage of State General Revenue

Fiscal Year 2019

State	Fed. Aid as a Percentage of General Revenue	Rank	State	Fed. Aid as a Percentage of General Revenue	Rank
U.S.	22.0%		Mont.	43.7%	2
Ala.	36.8%	10	Nebr.	30.2%	34
Alaska	42.7%	3	Nev.	31.1%	31
Ariz.	40.2%	6	N.H.	31.7%	26
Ark.	35.5%	14	N.J.	25.2%	44
Calif.	29.7%	35	N.M.	35.4%	15
Colo.	28.2%	36	N.Y.	35.7%	13
Conn.	27.1%	39	N.C.	32.7%	23
Del.	25.8%	42	N.D.	20.5%	49
Fla.	31.3%	29	Ohio	34.3%	16
Ga.	33.2%	20	Okla.	30.3%	32
Hawaii	20.1%	50	Ore.	31.6%	27
Idaho	32.8%	22	Pa.	33.5%	18
Ill.	27.7%	38	R.I.	32.3%	24
Ind.	36.4%	12	S.C.	31.8%	25
Iowa	24.5%	45	S.D.	33.6%	17
Kans.	21.5%	47	Tenn.	38.1%	8
Ky.	39.8%	7	Tex.	31.5%	28
La.	44.8%	1	Utah	22.4%	46
Maine	33.4%	19	Vt.	31.1%	30
Md.	30.2%	33	Va.	20.7%	48
Mass.	28.0%	37	Wash.	26.1%	41
Mich.	33.2%	21	W.Va.	36.7%	11
Minn.	25.4%	43	Wis.	26.6%	40
Miss.	42.0%	4	Wyo.	41.2%	5
Mo.	37.6%	9			

Note: Figures are calculated by dividing each state's "Federal Intergovernmental Revenue" by its "General Revenue." "Federal Intergovernmental Revenue" includes money transferred from the federal government to states. "General Revenue" includes all tax revenue but excludes utility revenue, liquor store revenue, and investment income from state pension funds. D.C. is designated as a local entity by the U.S. Census Bureau and is thus not included here.

Sources: U.S. Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.

Federal Income Tax Payments by Income Percentile

Tax Year 2019

Income Percentile	Income Taxes Paid (\$ millions)	Group's Share of Total AGI	Group's Share of Income Taxes	Average Income Tax Rate
All Taxpayers	\$1,578,661	100.0%	100.0%	13.3%
Top 1%	\$612,027	20.1%	38.8%	25.6%
Top 5%	\$938,429	35.9%	59.4%	22.0%
Top 10%	\$1,117,856	47.3%	70.8%	19.9%
Top 25%	\$1,367,843	68.8%	86.6%	16.7%
Top 50%	\$1,530,288	88.5%	96.9%	14.6%
Bottom 50%	\$48,373	11.5%	3.1%	3.5%

Note: There were roughly 148.2 million total federal income tax filers in 2019. Total adjusted gross income (AGI) was roughly \$11.9 trillion. The top 1% of earners have AGI above \$546,434; the top 5% have AGI above \$221,572; the top 10% have AGI above \$154,589; the top 25% have AGI above \$87,917; and the top 50% have AGI above \$44,269.

Sources: Tax Foundation, "Summary of the Latest Federal Income Tax Data, 2022 Update"; IRS, Statistics of Income Division.

Selected Federal Tax Rates

Calendar Year 2022

Individual Income Tax			Social Security and Medicare Payroll Taxes (a)		
Single					
Rates		Brackets	Rates		Brackets
10%	>	\$0	15.3%	>	\$0
12%	>	\$10,275	2.9%	>	\$147,000
22%	>	\$41,775	3.8%	>	\$200,000
24%	>	\$89,075	Corporate Income Tax		
32%	>	\$170,050	Rates		Brackets
35%	>	\$215,950	21%	>	\$0
37%	>	\$539,900	Select Federal Excise Taxes (b)		
Married Filing Jointly			Item	Rate	
Rates		Brackets	Pistols & Revolvers	10%	
10%	>	\$0	Other Firearms	11%	
12%	>	\$20,550	Ammunition	11%	
22%	>	\$83,550	Indoor Tanning	10%	
24%	>	\$178,150	Tackle Boxes	3%	
32%	>	\$340,100	Arrow Shafts	55¢ per shaft	
35%	>	\$431,900	Air Transportation	7.5%	
37%	>	\$647,850	Truck Bodies	12%	
Head of Household			Liq. Natural Gas	24.3¢/gallon	
Rates		Brackets	Surface Coal	4.4% or \$0.55/ton	
10%	>	\$0			
12%	>	\$14,650			
22%	>	\$55,900			
24%	>	\$89,050			
32%	>	\$170,050			
35%	>	\$215,950			
37%	>	\$539,900			

(a) These are total payroll tax rates. The Social Security tax is split evenly between employer and employee (6.2% each) for all income levels up to \$147,000. The 1.45% Medicare tax is levied on both employers and employees on all income levels. The Additional Medicare Tax of 0.9% is levied only on households with wages and compensation exceeding \$200,000 in a calendar year.

(b) In state excise tax Tables 22-30, federal gasoline, alcohol, cell phone, and tobacco excise taxes are included under the "Federal" line and are in addition to any state taxes.

Sources: Tax Foundation; IRS; Bloomberg Tax; American Petroleum Institute; Alcohol and Tobacco Tax and Trade Bureau.

TABLE 11.

Individual Income Taxes

State Individual Income Tax Rates

As of January 1, 2022

State	Rates	Brackets	State	Rates	Brackets
Ala. (a, b)	2% >	\$0	Ga.	1.00% >	\$0
	4% >	\$500		2.00% >	\$750
	5% >	\$3,000		3.00% >	\$2,250
Alaska	None	4.00% >		\$3,750	
Ariz. (c)	2.59% >	\$0		5.00% >	\$5,250
	3.34% >	\$27,808	5.75% >	\$7,000	
	4.17% >	\$55,615	Hawaii	1.40% >	\$0
	4.50% >	\$166,843		3.20% >	\$2,400
Ark. (c, d)	2.0% >	\$0		5.50% >	\$4,800
	4.0% >	\$4,300		6.40% >	\$9,600
	5.5% >	\$8,500		6.80% >	\$14,400
Calif. (b, c, e)	1.0% >	\$0	7.20% >	\$19,200	
	2.0% >	\$9,325	7.60% >	\$24,000	
	4.0% >	\$22,107	7.90% >	\$36,000	
	6.0% >	\$34,892	8.25% >	\$48,000	
	8.0% >	\$48,435	9.00% >	\$150,000	
	9.3% >	\$61,214	10.00% >	\$175,000	
	10.3% >	\$312,686	11.00% >	\$200,000	
	11.3% >	\$375,221	Idaho (c, e)	1.0% >	\$0
	12.3% >	\$625,369		3.0% >	\$1,588
13.3% >	\$1,000,000	4.5% >		\$4,763	
Colo. (b)	4.55% >	\$0	6.0% >	\$7,939	
Conn. (f)	3.00% >	\$0	Ill.	4.95% >	\$0
	5.00% >	\$10,000		Ind. (b)	3.23% >
	5.50% >	\$50,000	Iowa (a, b, c)		0.33% >
	6.00% >	\$100,000		0.67% >	\$1,743
	6.50% >	\$200,000		2.25% >	\$3,486
	6.90% >	\$250,000		4.14% >	\$6,972
	6.99% >	\$500,000		5.63% >	\$15,687
Del. (b)	2.20% >	\$2,000	5.96% >	\$26,145	
	3.90% >	\$5,000	6.25% >	\$34,860	
	4.80% >	\$10,000	7.44% >	\$52,290	
	5.20% >	\$20,000	8.53% >	\$78,435	
	5.55% >	\$25,000	Kans. (b)	3.10% >	\$0
	6.60% >	\$60,000		5.25% >	\$15,000
Fla.	None	5.70% >		\$30,000	
		Ky. (b)	5% >	\$0	

State Individual Income Tax Rates

As of January 1, 2022

State	Rates	Brackets	State	Rates	Brackets
La. (a)	1.85% >	\$0	Nebr. (c)	2.46% >	\$0
	3.50% >	\$12,500		3.51% >	\$3,440
	4.25% >	\$50,000		5.01% >	\$20,590
		6.84% >		\$33,180	
Maine (c)	5.80% >	\$0	Nev.	None	
	6.75% >	\$23,000	N.H. (g)	5% >	\$0
	7.15% >	\$54,450	N.J. (b)	1.400% >	\$0
Md. (b)	2.00% >	\$0		1.750% >	\$20,000
	3.00% >	\$1,000		3.500% >	\$35,000
	4.00% >	\$2,000		5.525% >	\$40,000
	4.75% >	\$3,000		6.370% >	\$75,000
	5.00% >	\$100,000		8.970% >	\$500,000
	5.25% >	\$125,000		10.750% >	\$1,000,000
	5.50% >	\$150,000	N.M.	1.7% >	\$0
5.75% >	\$250,000	3.2% >		\$5,500	
Mass.	5% >	\$0		4.7% >	\$11,000
Mich. (b)	4.25% >	\$0	4.9% >	\$16,000	
Minn. (c)	5.35% >	\$0	5.9% >	\$210,000	
	6.80% >	\$28,080	N.Y. (b, f)	4.00% >	\$0
	7.85% >	\$92,230		4.50% >	\$8,500
	9.85% >	\$171,220		5.25% >	\$11,700
Miss.	4% >	\$5,000		5.85% >	\$13,900
	5% >	\$10,000		6.25% >	\$80,650
Mo. (a, b, c, e)	1.5% >	\$108		6.85% >	\$215,400
	2.0% >	\$1,088	9.65% >	\$1,077,550	
	2.5% >	\$2,176	10.30% >	\$5,000,000	
	3.0% >	\$3,264	10.90% >	\$25,000,000	
	3.5% >	\$4,352	N.C.	4.99% >	\$0
	4.0% >	\$5,440		N.D. (c, e)	1.10% >
	4.5% >	\$6,528	2.04% >		\$40,525
	5.0% >	\$7,616	2.27% >		\$98,100
	5.4% >	\$8,704	2.64% >		\$204,675
	Mont. (a, c, e)	1.00% >	\$0		2.90% >
2.00% >		\$3,100	Ohio (b, c, e)		2.765% >
3.00% >		\$5,500		3.226% >	\$44,250
4.00% >		\$8,400		3.688% >	\$88,450
5.00% >		\$11,400		3.990% >	\$110,650
6.00% >		\$14,600			
6.75% >	\$18,800				

TABLE 11, Cont. Individual Income Taxes

State Individual Income Tax Rates
As of January 1, 2022

State	Rates	Brackets	State	Rates	Brackets
Okla.	0.25% >	\$0	Wis. (c)	3.54% >	\$0
	0.75% >	\$1,000		4.65% >	\$12,760
	1.75% >	\$2,500		5.30% >	\$25,520
	2.75% >	\$3,750		7.65% >	\$280,950
	3.75% >	\$4,900	Wyo.	None	
	4.75% >	\$7,200	D.C.	4.00% >	\$0
Ore. (a, b, c)	4.75% >	\$0	6.00% >	\$10,000	
	6.75% >	\$3,650	6.50% >	\$40,000	
	8.75% >	\$9,200	8.50% >	\$60,000	
	9.90% >	\$125,000	9.25% >	\$250,000	
Pa. (b)	3.07% >	\$0	9.75% >	\$500,000	
R.I. (c)	3.75% >	\$0	10.75% >	\$1,000,000	
	4.75% >	\$68,200			
	5.99% >	\$155,050			
S.C. (c, e)	0% >	\$0			
	3% >	\$3,200			
	4% >	\$6,410			
	5% >	\$9,620			
	6% >	\$12,820			
	7% >	\$16,040			
S.D.	None				
Tenn.	None				
Tex.	None				
Utah	4.95% >	\$0			
Vt. (c, e)	3.35% >	\$0			
	6.60% >	\$40,950			
	7.60% >	\$99,200			
	8.75% >	\$206,950			
Va.	2.00% >	\$0			
	3.00% >	\$3,000			
	5.00% >	\$5,000			
	5.75% >	\$17,000			
Wash. (h)	7% >	\$0			
W.Va. (b)	3.0% >	\$0			
	4.0% >	\$10,000			
	4.5% >	\$25,000			
	6.0% >	\$40,000			
	6.5% >	\$60,000			

State Individual Income Tax Rates As of January 1, 2022

- (a) These states allow some or all of federal income tax paid to be deducted from state taxable income.
- (b) Local income taxes are excluded. Eleven states have county- or city-level income taxes; the average rates expressed as a percentage of AGI within each jurisdiction are: 0.12% in Alabama; 0.01% in Delaware; 0.38% in Indiana; 0.12% in Iowa; 1.48% in Kentucky; 2.69% in Maryland; 0.22% in Michigan; 0.27% in Missouri; 1.69% in New York; 1.93% in Ohio; and 1.34% in Pennsylvania. In California, Colorado, Kansas, New Jersey, Oregon, and West Virginia, some jurisdictions have payroll taxes, flat-rate wage taxes, or interest and dividend income taxes. See Jared Walczak, "Local Income Taxes in 2019," Tax Foundation, July 30, 2019.
- (c) Bracket levels are adjusted for inflation each year.
- (d) Rates apply to individuals earning more than \$84,500 in Arkansas. A special tax table exists for individuals that earn less than \$84,500.
- (e) 2021 brackets due to data availability.
- (f) Connecticut and New York have "tax benefit recapture," by which many high-income taxpayers pay their top tax rate on all income, not just on amounts above the bracket threshold.
- (g) In New Hampshire, tax applies to interest and dividend income only.
- (h) In Washington, tax applies to capital gains only.

Note: Brackets are for single taxpayers. Some states double bracket widths for joint filers (Ala., Ariz, Conn., Hawaii, Idaho, Kans., La., Maine, Nebr., Ore.). California doubles all but the top two brackets. Oklahoma doubles all but the top bracket. Some states increase but do not double brackets for joint filers (Ga., Minn., N.M., N.D., N.Y., Vt., Wis.). Maryland increases some but not all brackets. New Jersey adds a 2.45% rate and increases some bracket widths. Consult the Tax Foundation website for tables for joint filers.

Source: Tax Foundation; state tax statutes, forms, and instructions; Bloomberg Tax.

TABLE 12.

State Individual Income Tax Collections per Capita

Fiscal Year 2020

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$1,171		Mont.	\$1,235	18
Ala.	\$851	34	Nebr.	\$1,247	16
Alaska (a)	\$0	--	Nev. (a)	\$0	--
Ariz.	\$633	38	N.H. (b)	\$89	42
Ark.	\$968	30	N.J.	\$1,659	10
Calif.	\$2,135	4	N.M.	\$580	40
Colo.	\$1,306	15	N.Y.	\$2,656	1
Conn.	\$2,268	3	N.C.	\$1,198	20
Del.	\$1,703	9	N.D.	\$484	41
Fla. (a)	\$0	--	Ohio	\$702	37
Ga.	\$1,093	25	Okla.	\$850	35
Hawaii	\$1,621	11	Ore.	\$2,038	5
Idaho	\$1,040	28	Pa.	\$952	32
Ill.	\$1,401	13	R.I.	\$1,132	24
Ind.	\$1,224	19	S.C.	\$996	29
Iowa	\$1,241	17	S.D. (a)	\$0	--
Kans.	\$1,150	22	Tenn. (b)	\$8	43
Ky.	\$1,072	27	Tex. (a)	\$0	--
La.	\$841	36	Utah	\$1,141	23
Maine	\$1,353	14	Vt.	\$1,186	21
Md.	\$1,732	8	Va.	\$1,737	7
Mass.	\$2,477	2	Wash. (a)	\$0	--
Mich.	\$896	33	W.Va.	\$1,086	26
Minn.	\$1,914	6	Wis.	\$1,445	12
Miss.	\$629	39	Wyo. (a)	\$0	--
Mo.	\$959	31			

(a) State has no individual income tax.

(b) State does not tax wage income but does tax interest and dividend income.

Note: D.C. is included only in combined state and local data; see Table 13. See Table 42 for people per household by state.

Sources: U.S. Census Bureau, "Annual Survey of State Government Tax Collections"; Tax Foundation calculations.

State & Local Individual Income Tax Collections per Capita

Fiscal Year 2019

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$1,364		Mont.	\$1,322	19
Ala.	\$881	36	Nebr.	\$1,316	20
Alaska (a)	\$0	--	Nev. (a)	\$0	--
Ariz.	\$736	39	N.H. (b)	\$90	42
Ark.	\$998	32	N.J.	\$1,790	9
Calif.	\$2,533	3	N.M.	\$758	38
Colo.	\$1,419	15	N.Y.	\$3,511	1
Conn.	\$2,372	5	N.C.	\$1,264	26
Del.	\$1,788	10	N.D.	\$545	41
Fla. (a)	\$0	--	Ohio	\$1,304	22
Ga.	\$1,147	29	Okla.	\$901	35
Hawaii	\$1,814	8	Ore.	\$2,335	6
Idaho	\$934	33	Pa.	\$1,490	14
Ill.	\$1,305	21	R.I.	\$1,299	23
Ind.	\$1,057	31	S.C.	\$924	34
Iowa	\$1,333	18	S.D. (a)	\$0	--
Kans.	\$1,297	24	Tenn. (b)	\$30	43
Ky.	\$1,384	16	Tex. (a)	\$0	--
La.	\$825	37	Utah	\$1,553	12
Maine	\$1,271	25	Vt.	\$1,379	17
Md.	\$2,632	2	Va.	\$1,742	11
Mass.	\$2,488	4	Wash. (a)	\$0	--
Mich.	\$1,079	30	W.Va.	\$1,170	27
Minn.	\$2,212	7	Wis.	\$1,504	13
Miss.	\$661	40	Wyo. (a)	\$0	--
Mo.	\$1,148	28	D.C.	\$3,258	(2)

(a) State has no individual income tax.

(b) State does not tax wage income but does tax interest and dividend income.

Note: D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 42 for people per household by state.

Sources: U.S. Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.

TABLE 14.

Corporate Income Taxes

State Corporate Income Tax Rates

As of January 1, 2022

State	Rates	Brackets	State	Rates	Brackets
Ala.	6.5%	> \$0	La.	3.5%	> \$0
Alaska	0.0%	> \$0		5.5%	> \$50,000
	2.0%	> \$25,000		7.5%	> \$150,000
	3.0%	> \$49,000	Maine	3.50%	> \$0
	4.0%	> \$74,000		7.93%	> \$350,000
	5.0%	> \$99,000		8.33%	> \$1,050,000
	6.0%	> \$124,000		8.93%	> \$3,500,000
	7.0%	> \$148,000	Md.	8.25%	> \$0
	8.0%	> \$173,000	Mass.	8%	> \$0
	9.0%	> \$198,000	Mich.	6%	> \$0
	9.4%	> \$222,000	Minn.	9.8%	> \$0
Ariz.	4.9%	> \$0	Miss. (e)	4%	> \$5,000
Ark.	1.0%	> \$0		5%	> \$10,000
	2.0%	> \$3,000		5%	> \$10,000
	3.0%	> \$6,000	Mo.	4%	> \$0
	5.0%	> \$11,000	Mont.	6.75%	> \$0
	5.9%	> \$25,000	Nebr.	5.58%	> \$0
	6.2%	> \$100,000		7.50%	> \$100,000
Calif.	8.84%	> \$0	Nev.	(b)	
Colo.	4.55%	> \$0	N.H.	7.6%	> \$0
Conn. (a)	7.5%	> \$0	N.J. (f)	6.5%	> \$0
Del. (b)	8.7%	> \$0		7.5%	> \$50,000
Fla.	5.5%	> \$0		9.0%	> \$100,000
Ga. (c)	5.75%	> \$0		11.5%	> \$1,000,000
Hawaii	4.4%	> \$0	N.M.	4.8%	> \$0
	5.4%	> \$25,000		5.9%	> \$500,000
	6.4%	> \$100,000	N.Y.	6.50%	> \$0
Idaho	6.5%	> \$0		7.25%	> \$5,000,000
Ill. (d)	9.5%	> \$0	N.D.	1.41%	> \$0
Ind.	4.9%	> \$0		3.55%	> \$25,000
Iowa	5.5%	> \$0		4.31%	> \$50,000
	9.0%	> \$100,000	Ohio	(b)	
	9.8%	> \$250,000	Okla.	4%	> \$0
Kans.	4%	> \$0	Ore. (a)	6.6%	> \$0
	7%	> \$50,000		7.6%	> \$1,000,000
Ky.	5%	> \$0	Pa.	9.99%	> \$0
			R.I.	7%	> \$0

State Corporate Income Tax Rates

As of January 1, 2022

State	Rates	Brackets
S.C.	5% >	\$0
S.D.	None	
Tenn. (b)	6.5% >	\$0
Texas	(b)	
Utah	4.95% >	\$0
Vt.	6.0% >	\$0
	7.0% >	\$10,000
	8.5% >	\$25,000
Va.	6% >	\$0
Wash.	(b)	
W.Va.	6.5% >	\$0
Wis.	7.9% >	\$0
Wyo.	None	
D.C.	8.25% >	\$0

- (a) Connecticut charges a 10% surtax on a business's tax liability if it has gross proceeds of \$100 million or more, or if it files as part of a combined unitary group. This surtax was recently extended and is scheduled to expire on January 1, 2023.
- (b) Nevada, Ohio, Texas, and Washington do not have a corporate income tax but do have a gross receipts tax with rates not strictly comparable to corporate income tax rates. See Table 17 for more information. Delaware, Oregon, and Tennessee have gross receipts taxes in addition to corporate income taxes, as do several states like Pennsylvania, Virginia, and West Virginia, which permit gross receipts taxes at the local (but not state) level.
- (c) Georgia's corporate income tax rate will revert to 6% on January 1, 2026.
- (d) Illinois' rate includes two separate corporate income taxes, one at a 7% rate and one at a 2.5% rate.
- (e) Mississippi finished phasing out its 3 percent bracket at the start of 2022.
- (f) In New Jersey, the rates indicated apply to a corporation's entire net income rather than just income over the threshold. A temporary and retroactive surcharge is in effect from 2020 to 2023, bringing the rate to 11.5% for businesses with income over \$1 million.

Note: In addition to regular income taxes, many states impose other taxes on corporations such as gross receipts taxes (Table 17) and capital stock taxes (Table 35). Some states also impose an alternative minimum tax and special rates on financial institutions.

Sources: Tax Foundation; state tax statutes, forms, and instructions; Bloomberg Tax.

State Corporate Income Tax Collections per Capita

Fiscal Year 2020

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$160		Mont.	\$172	20
Ala.	\$150	24	Nebr.	\$199	16
Alaska	\$222	11	Nev. (b, c)	\$0	--
Ariz.	\$73	40	N.H.	\$567	2
Ark.	\$156	23	N.J.	\$384	3
Calif.	\$248	7	N.M.	\$45	43
Colo.	\$121	29	N.Y.	\$239	10
Conn.	\$572	1	N.C.	\$63	41
Del. (a, b)	\$247	8	N.D.	\$105	33
Fla.	\$115	30	Ohio (b, c)	\$0	--
Ga.	\$92	36	Okla.	\$76	39
Hawaii	\$30	45	Ore. (b)	\$211	15
Idaho	\$134	28	Pa.	\$193	19
Ill.	\$273	6	R.I.	\$194	18
Ind.	\$112	31	S.C.	\$99	34
Iowa	\$194	17	S.D. (c)	\$42	44
Kans.	\$148	25	Tenn. (b)	\$218	13
Ky.	\$142	27	Tex. (b, c)	\$0	--
La.	\$97	35	Utah	\$110	32
Maine	\$159	21	Vt.	\$220	12
Md.	\$215	14	Va.	\$158	22
Mass.	\$360	4	Wash. (b, c)	\$0	--
Mich.	\$81	38	W.Va.	\$85	37
Minn.	\$281	5	Wis.	\$245	9
Miss.	\$142	26	Wyo. (c)	\$0	--
Mo.	\$59	42			

(a) Delaware collects both corporate income taxes and gross receipts taxes.

(b) The U.S. Census Bureau does not classify revenue from gross receipts taxes such as those in Delaware, Nevada, Ohio, Oregon, Tennessee, Texas, and Washington as corporate tax revenue. See Table 17 for gross receipts taxes.

(c) No corporate income tax. May include special taxes on financial corporations.

Note: D.C. is included only in combined state and local data; see Table 16. See Table 42 for people per household by state.

Sources: U.S. Census Bureau, "Annual Survey of State Government Tax Collections"; Tax Foundation calculations.

State & Local Corporate Income Tax Collections per Capita

Fiscal Year 2019

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$200		Mont.	\$173	21
Ala.	\$140	30	Nebr.	\$219	16
Alaska	\$455	4	Nev. (a)	\$0	--
Ariz.	\$71	44	N.H.	\$612	1
Ark.	\$177	20	N.J.	\$456	3
Calif.	\$349	6	N.M.	\$97	39
Colo.	\$138	31	N.Y.	\$547	2
Conn.	\$253	10	N.C.	\$80	40
Del. (b)	\$305	7	N.D.	\$192	18
Fla.	\$145	29	Ohio (b)	\$24	46
Ga.	\$120	33	Okla.	\$77	42
Hawaii	\$135	32	Ore. (b)	\$239	14
Idaho	\$159	28	Pa.	\$274	9
Ill.	\$244	12	R.I.	\$167	25
Ind.	\$112	35	S.C.	\$77	41
Iowa	\$170	23	S.D. (a)	\$52	45
Kans.	\$167	24	Tenn. (b)	\$249	11
Ky.	\$172	22	Tex. (b)	\$0	--
La.	\$107	38	Utah	\$163	27
Maine	\$188	19	Vt.	\$240	13
Md.	\$215	17	Va. (b)	\$108	37
Mass.	\$428	5	Wash. (a, b)	\$0	--
Mich.	\$114	34	W.Va.	\$111	36
Minn.	\$304	8	Wis.	\$234	15
Miss.	\$166	26	Wyo. (a)	\$0	--
Mo.	\$74	43	D.C.	\$911	(1)

(a) No corporate income tax. May include special taxes on financial corporations.

(b) The U.S. Census Bureau does not classify revenue from gross receipts taxes such as those in Delaware, Nevada, Ohio, Oregon, Tennessee, Texas, Virginia, and Washington as corporate tax revenue. See Table 17 for gross receipts taxes.

Note: D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 42 for people per household by state.

Sources: U.S. Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.

State Gross Receipts Taxes

As of January 1, 2022

State	Name of Tax	Range of Rates
Del.	Manufacturers' & Merchants' License Tax	0.0945% - 1.9914%
Nev.	Commerce Tax	0.051%-0.331%
Ohio	Commercial Activities Tax (CAT)	0.26%
Ore.	Corporate Activity Tax (CAT)	0.57%
Tenn.	Business Tax	0.02% - 0.3%
Tex.	Franchise (Margin) Tax	0.331% - 0.75%
Va. (a)	Business/Professional/ Occupational License Tax (BPOL)	0.02% - 0.58%
Wash.	Business & Occupation Tax (B&O)	0.13% - 3.3%

(a) Virginia's tax is locally levied and rates vary by business and jurisdiction. Approximately half of counties do not levy the tax. Some counties instead levy a capital stock tax.

Note: Gross receipts taxes are complex business taxes imposed at a low rate but on a wide base of transactions, resulting in high effective tax rates that can vary by industry. These taxes also often have minimum taxes that can result in much higher effective rates for some small businesses.

Sources: Bloomberg Tax; state revenue departments; Weldon Cooper Center for Public Service.

State & Local Sales Tax Rates

As of January 1, 2022

State	State Tax Rate	Rank	Avg. Local Tax Rate (a)	Combined Rate	Rank
Ala.	4.00%	40	5.24%	9.24%	5
Alaska	--	46	1.76%	1.76%	46
Ariz.	5.60%	28	2.80%	8.40%	11
Ark.	6.50%	9	2.97%	9.47%	3
Calif. (b)	7.25%	1	1.57%	8.82%	7
Colo.	2.90%	45	4.87%	7.77%	16
Conn.	6.35%	12	--	6.35%	33
Del.	--	46	--	--	47
Fla.	6.00%	17	1.01%	7.01%	23
Ga.	4.00%	40	3.35%	7.35%	19
Hawaii (c)	4.00%	40	0.44%	4.44%	45
Idaho	6.00%	17	0.02%	6.02%	37
Ill.	6.25%	13	2.56%	8.81%	8
Ind.	7.00%	2	--	7.00%	24
Iowa	6.00%	17	0.94%	6.94%	28
Kans.	6.50%	9	2.20%	8.70%	9
Ky.	6.00%	17	0.00%	6.00%	38
La.	4.45%	38	5.10%	9.55%	1
Maine	5.50%	29	--	5.50%	42
Md.	6.00%	17	--	6.00%	38
Mass.	6.25%	13	--	6.25%	35
Mich.	6.00%	17	--	6.00%	38
Minn.	6.875%	6	0.61%	7.49%	17
Miss.	7.00%	2	0.07%	7.07%	22
Mo.	4.225%	39	4.06%	8.29%	12
Mont. (d)	--	46	--	--	47
Nebr.	5.50%	29	1.44%	6.94%	29
Nev.	6.85%	7	1.38%	8.23%	13
N.H.	--	46	--	--	47
N.J. (e)	6.625%	8	-0.03%	6.60%	30

State & Local Sales Tax Rates

As of January 1, 2022

State	State Tax Rate	Rank	Avg. Local Tax Rate (a)	Combined Rate	Rank
N.M. (c)	5.125%	32	2.71%	7.84%	15
N.Y.	4.00%	40	4.52%	8.52%	10
N.C.	4.75%	35	2.23%	6.98%	26
N.D. (c)	5.00%	33	1.96%	6.96%	27
Ohio	5.75%	27	1.47%	7.22%	20
Okla.	4.50%	36	4.47%	8.97%	6
Ore.	--	46	--	--	47
Pa.	6.00%	17	0.34%	6.34%	34
R.I.	7.00%	2	--	7.00%	24
S.C.	6.00%	17	1.44%	7.44%	18
S.D. (c)	4.50%	36	1.90%	6.40%	32
Tenn.	7.00%	2	2.55%	9.55%	2
Tex.	6.25%	13	1.95%	8.20%	14
Utah (b)	6.10%	16	1.09%	7.19%	21
Vt.	6.00%	17	0.24%	6.24%	36
Va. (b)	5.30%	31	0.45%	5.75%	41
Wash.	6.50%	9	2.79%	9.29%	4
W.Va.	6.00%	17	0.52%	6.52%	31
Wis.	5.00%	33	0.43%	5.43%	43
Wyo.	4.00%	40	1.22%	5.22%	44
D.C.	6.00%	(17)	--	6.00%	(38)

(a) City, county, and municipal rates vary. These rates are weighted by population to compute an average local tax rate.

(b) Three states levy mandatory, statewide, local add-on sales taxes at the state level: California (1.25%), Utah (1.25%), and Virginia (1%). We include these in their state sales tax.

(c) The sales taxes in Hawaii, New Mexico, North Dakota, and South Dakota have broad bases that include many business-to-business services.

(d) Special taxes in local resort areas are not counted here.

(e) Certain jurisdictions are not subject to statewide sales tax rates and collect a local rate of 3.3125%. New Jersey's average local rate is represented as a negative.

Note: D.C.'s ranks do not affect states' ranks, but the figures in parentheses indicate where it would rank if included.

Sources: Sales Tax Clearinghouse; Tax Foundation calculations.

State General Sales Tax Collections per Capita

Fiscal Year 2020

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$1,031		Mont. (a)	\$0	--
Ala.	\$593	43	Nebr.	\$1,106	22
Alaska (a)	\$0	--	Nev.	\$1,765	3
Ariz.	\$1,239	13	N.H. (a)	\$0	--
Ark.	\$1,226	14	N.J.	\$1,192	17
Calif.	\$1,104	23	N.M. (b)	\$1,466	4
Colo.	\$589	44	N.Y.	\$790	35
Conn.	\$1,271	11	N.C.	\$812	33
Del. (a)	\$0	--	N.D. (b)	\$1,371	6
Fla.	\$1,252	12	Ohio	\$1,090	24
Ga.	\$575	45	Okla.	\$748	38
Hawaii (b)	\$2,541	1	Ore. (a)	\$0	--
Idaho	\$1,142	19	Pa.	\$894	32
Ill.	\$926	30	R.I.	\$1,055	25
Ind.	\$1,213	16	S.C.	\$697	39
Iowa	\$1,112	21	S.D. (b)	\$1,358	7
Kans.	\$1,162	18	Tenn.	\$1,405	5
Ky.	\$930	29	Tex.	\$1,318	9
La.	\$767	37	Utah	\$949	28
Maine	\$1,223	15	Vt.	\$671	40
Md.	\$799	34	Va.	\$663	41
Mass.	\$970	27	Wash.	\$2,197	2
Mich.	\$915	31	W.Va.	\$773	36
Minn.	\$1,128	20	Wis.	\$990	26
Miss.	\$1,286	10	Wyo.	\$1,326	8
Mo.	\$616	42			

(a) No state-level general sales tax.

(b) The sales taxes in Hawaii, New Mexico, North Dakota, and South Dakota have broad bases that include many services, so figures are not strictly comparable to other states.

Note: Some states levy gross receipts taxes in addition to sales taxes, which the U.S. Census Bureau includes in sales tax collections data. See Table 17 for information on gross receipts taxes. D.C. is included only in state-local combined data; see Table 20. See Table 42 for people per household by state.

Sources: Census Bureau, "Annual Survey of State Government Tax Collections"; Tax Foundation calculations.

State & Local General Sales Tax Collections per Capita

Fiscal Year 2019

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$1,322		Mont.	\$0	--
Ala.	\$1,124	32	Nebr.	\$1,233	22
Alaska (a)	\$359	46	Nev.	\$2,052	3
Ariz.	\$1,642	9	N.H.	\$0	--
Ark.	\$1,603	11	N.J.	\$1,221	23
Calif.	\$1,465	14	N.M.	\$1,974	4
Colo.	\$1,439	16	N.Y.	\$1,706	8
Conn.	\$1,287	19	N.C.	\$1,127	31
Del.	\$0	--	N.D.	\$1,740	6
Fla.	\$1,439	15	Ohio	\$1,286	20
Ga.	\$977	38	Okla.	\$1,374	18
Hawaii	\$2,888	1	Ore.	\$0	--
Idaho	\$1,098	33	Pa.	\$996	36
Ill.	\$1,182	28	R.I.	\$1,057	35
Ind.	\$1,202	24	S.C.	\$865	42
Iowa	\$1,188	27	S.D.	\$1,720	7
Kans.	\$1,527	12	Tenn.	\$1,411	17
Ky.	\$892	40	Tex.	\$1,614	10
La.	\$1,762	5	Utah	\$1,194	26
Maine	\$1,200	25	Vt.	\$687	45
Md.	\$809	44	Va.	\$812	43
Mass.	\$992	37	Wash.	\$2,260	2
Mich.	\$963	39	W.Va.	\$868	41
Minn.	\$1,152	29	Wis.	\$1,058	34
Miss.	\$1,254	21	Wyo.	\$1,491	13
Mo.	\$1,129	30	D.C.	\$2,256	(3)

(a) While Alaska does not have a state-level sales tax, it allows sales taxes on the local level.

Note: Some states levy gross receipts taxes in addition to sales taxes, which the U.S. Census Bureau includes in collections data. See Table 17 for information on gross receipts taxes. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 42 for people per household by state.

Sources: U.S. Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.

State Sales Tax Breadth

Fiscal Year 2020

State	Sales Tax Breadth	Rank	State	Sales Tax Breadth	Rank
Ala.	34%	23	Nebr.	35%	21
Alaska	--	--	Nev.	47%	7
Ariz.	40%	10	N.H.	--	--
Ark.	40%	11	N.J.	26%	37
Calif.	22%	44	N.M. (a)	65%	2
Colo.	32%	28	N.Y.	25%	38
Conn.	26%	35	N.C.	33%	25
Del.	--	--	N.D. (a)	50%	5
Fla.	37%	17	Ohio	36%	20
Ga.	28%	34	Okla.	33%	26
Hawaii (a)	111%	1	Ore.	--	--
Idaho	39%	13	Pa.	25%	40
Ill.	25%	39	R.I.	26%	36
Ind.	37%	18	S.C.	24%	41
Iowa	35%	22	S.D. (a)	56%	3
Kans.	32%	27	Tenn.	39%	12
Ky.	37%	16	Tex.	38%	14
La.	34%	24	Utah	38%	15
Maine	41%	9	Vt.	23%	42
Md.	29%	31	Va.	22%	43
Mass.	20%	45	Wash.	50%	6
Mich.	29%	32	W.Va.	31%	29
Minn.	30%	30	Wis.	36%	19
Miss.	44%	8	Wyo.	53%	4
Mo.	28%	33	D.C.	33%	(27)
Mont.	--	--			

(a) The sales taxes in Hawaii, New Mexico, North Dakota, and South Dakota have broad bases that include many business-to-business services.

Note: Sales tax breadth is defined as the ratio of the implicit sales tax base to state personal income.

Sources: U.S. Census Bureau; state revenue departments; Prof. John Mikesell (methodology); Tax Foundation research.

State Gasoline Tax Rates (Cents per Gallon)

As of January 1, 2022

State	Excise Tax	Other Taxes and Fees	Total	Rank
Federal	\$0.184			
Ala.	\$0.28	\$0.0331	\$0.3131	26
Alaska	\$0.0895	\$0.0618	\$0.1513	50
Ariz.	\$0.18	\$0.01	\$0.19	47
Ark.	\$0.245	\$0.003	\$0.248	36
Calif.	\$0.511	\$0.1705	\$0.6815	1
Colo.	\$0.22	\$0.00	\$0.22	42
Conn.	\$0.25	\$0.1075	\$0.3575	17
Del.	\$0.23	\$0.00	\$0.23	40
Fla.	\$0.04	\$0.3955	\$0.4355	11
Ga.	\$0.287	\$0.0885	\$0.3755	15
Hawaii	\$0.16	\$0.3569	\$0.5169	4
Idaho	\$0.32	\$0.01	\$0.33	22
Ill.	\$0.392	\$0.204	\$0.5960	2
Ind.	\$0.32	\$0.1779	\$0.4979	7
Iowa	\$0.300	\$0.00	\$0.300	30
Kans.	\$0.24	\$0.00025	\$0.24025	37
Ky.	\$0.246	\$0.014	\$0.26	34
La.	\$0.20	\$0.0001	\$0.2001	43
Maine	\$0.30	\$0.0001	\$0.3001	28
Md.	\$0.271	\$0.090	\$0.361	16
Mass.	\$0.24	\$0.0254	\$0.2654	33
Mich.	\$0.272	\$0.1800	\$0.4517	10
Minn.	\$0.285	\$0.021	\$0.306	27
Miss.	\$0.18	\$0.0079	\$0.1879	49
Mo.	\$0.195	\$0.0042	\$0.1992	46
Mont.	\$0.325	\$0.0075	\$0.3325	21
Nebr.	\$0.248	\$0.009	\$0.257	35
Nev.	\$0.23	\$0.2748	\$0.5048	6
N.H.	\$0.222	\$0.0163	\$0.2383	39
N.J.	\$0.105	\$0.402	\$0.507	5
N.M.	\$0.17	\$0.0188	\$0.1888	48
N.Y.	\$0.0805	\$0.4017	\$0.4822	9
N.C.	\$0.385	\$0.0025	\$0.3875	13

State Gasoline Tax Rates (Cents per Gallon)

As of January 1, 2022

State	Excise Tax	Other Taxes and Fees	Total	Rank
N.D.	\$0.23	\$0.00	\$0.23	40
Ohio	\$0.385	\$0.0001	\$0.3851	14
Okla.	\$0.19	\$0.01	\$0.20	44
Ore.	\$0.36	\$0.0283	\$0.3883	12
Pa.	\$0.00	\$0.587	\$0.587	3
R.I.	\$0.34	\$0.01	\$0.35	19
S.C.	\$0.26	\$0.0075	\$0.2675	32
S.D.	\$0.28	\$0.02	\$0.30	29
Tenn.	\$0.26	\$0.014	\$0.274	31
Tex.	\$0.20	\$0.00	\$0.20	44
Utah	\$0.319	\$0.0001	\$0.3191	25
Vt.	\$0.121	\$0.2004	\$0.3214	24
Va.	\$0.262	\$0.0820	\$0.3440	20
Wash.	\$0.494	\$0.00	\$0.494	8
W.Va.	\$0.205	\$0.152	\$0.357	18
Wis.	\$0.309	\$0.02	\$0.329	23
Wyo.	\$0.23	\$0.01	\$0.24	38
D.C.	\$0.235	\$0.103	\$0.338	(21)

Note: Excise taxes are special taxes on specific goods or activities—such as gasoline, tobacco, or gambling—rather than general tax bases such as income or consumption. Excise taxes are often included in the final price of products and services, and are hidden to consumers.

The American Petroleum Institute (API) has developed a methodology for determining the average tax rate on a gallon of fuel. Rates may include any of the following: excise taxes, environmental fees, storage tank taxes, other fees or taxes, and general sales tax. In states where gasoline is subject to the general sales tax, or where the fuel tax is based on the average sale price, the average rate determined by API is sensitive to changes in the price of gasoline. States that fully or partially apply general sales taxes to gasoline are California, Connecticut, Illinois, Indiana, Michigan, and New York. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Source: American Petroleum Institute, "State Motor Fuel Reports (January 2022)."

Share of State & Local Road Spending Covered by State & Local Tolls, User Fees, & User Taxes

Fiscal Year 2019

State	Gasoline & License Taxes	Rank	Tolls & User Fees	Total: Tolls, User Fees, & User Taxes	Rank
U.S.	40.4%		12.6%	53.0%	
Ala.	33.8%	37	0.9%	34.7%	45
Alaska	8.8%	50	6.0%	14.7%	50
Ariz.	41.0%	23	1.3%	42.3%	33
Ark.	39.4%	26	0.8%	40.1%	35
Calif.	62.9%	2	8.4%	71.3%	3
Colo.	37.0%	30	14.3%	51.2%	23
Conn.	34.5%	34	4.3%	38.8%	39
Del.	24.4%	45	41.9%	66.2%	8
Fla.	42.5%	20	19.6%	62.1%	11
Ga.	49.8%	10	2.6%	52.4%	22
Hawaii	71.3%	1	1.9%	73.2%	1
Idaho	51.5%	7	4.7%	56.2%	19
Ill.	43.4%	19	20.0%	63.4%	9
Ind.	57.3%	4	12.9%	70.2%	5
Iowa	46.2%	14	1.2%	47.3%	28
Kans.	42.1%	21	8.8%	50.9%	24
Ky.	41.6%	22	5.1%	46.7%	29
La.	33.5%	39	3.2%	36.7%	42
Maine	40.5%	24	18.9%	59.4%	14
Md.	43.8%	18	23.5%	67.3%	7
Mass.	37.5%	28	35.3%	72.8%	2
Mich.	53.5%	6	4.2%	57.7%	17
Minn.	35.3%	33	5.6%	40.9%	34
Miss.	35.8%	32	0.6%	36.5%	43
Mo.	40.2%	25	2.7%	42.9%	31
Mont.	45.6%	15	4.1%	49.7%	25
Nebr.	33.7%	38	3.5%	37.2%	41
Nev.	44.2%	17	1.0%	45.2%	30
N.H.	34.2%	35	21.7%	55.9%	20
N.J.	22.9%	48	46.0%	68.9%	6
N.M.	45.3%	16	2.6%	47.9%	27
N.Y.	23.2%	47	35.4%	58.6%	16

Share of State & Local Road Spending Covered by State & Local Tolls, User Fees, & User Taxes

Fiscal Year 2019

State	Gasoline & License Taxes	Rank	Tolls & User Fees	Total: Tolls, User Fees, & User Taxes	Rank
N.C.	46.5%	13	1.9%	48.4%	26
N.D.	26.3%	43	1.6%	28.0%	47
Ohio	47.4%	11	6.7%	54.1%	21
Okla.	47.0%	12	12.3%	59.3%	15
Ore.	51.4%	8	7.9%	59.4%	13
Pa.	39.2%	27	17.2%	56.5%	18
R.I.	16.1%	49	8.8%	24.8%	49
S.C.	50.9%	9	9.2%	60.1%	12
S.D.	31.3%	41	1.5%	32.8%	46
Tenn.	62.5%	3	0.7%	63.2%	10
Tex.	26.1%	44	10.3%	36.4%	44
Utah	37.2%	29	1.6%	38.8%	38
Vt.	23.5%	46	1.6%	25.1%	48
Va.	33.4%	40	9.1%	42.5%	32
Wash.	56.7%	5	14.6%	71.2%	4
W.Va.	29.0%	42	9.9%	39.0%	37
Wis.	33.8%	36	5.6%	39.4%	36
Wyo.	36.4%	31	1.4%	37.8%	40
D.C.	22.4%	(49)	1.1%	23.5%	(50)

Note: D.C.'s ranks do not affect states' ranks, but the figures in parentheses indicate where it would rank if included.

Source: Tax Foundation calculations from the U.S. Census Bureau, "Annual Survey of State and Local Government Finances."

State Cigarette Excise Tax Rates (Dollars per 20-pack)

As of January 1, 2022

State	Tax Rate	Rank	State	Tax Rate	Rank
Fed.	\$1.0066		Mont.	\$1.70	26
Ala.	\$0.675	40	Nebr.	\$0.64	41
Alaska	\$2.00	18	Nev.	\$1.80	24
Ariz.	\$2.00	18	N.H.	\$1.78	25
Ark.	\$1.15	35	N.J.	\$2.70	13
Calif.	\$2.87	12	N.M.	\$2.00	18
Colo.	\$1.94	23	N.Y.	\$4.35	1
Conn.	\$4.35	1	N.C.	\$0.45	47
Del.	\$2.10	16	N.D.	\$0.44	48
Fla.	\$1.339	32	Ohio	\$1.60	28
Ga.	\$0.37	49	Okla.	\$2.03	17
Hawaii	\$3.20	8	Ore.	\$3.33	7
Idaho	\$0.57	45	Pa.	\$2.60	14
Ill.	\$2.98	11	R.I.	\$4.25	3
Ind.	\$0.995	38	S.C.	\$0.57	45
Iowa	\$1.36	31	S.D.	\$1.53	29
Kans.	\$1.29	33	Tenn.	\$0.62	42
Ky.	\$1.10	36	Tex.	\$1.41	30
La.	\$1.08	37	Utah	\$1.70	26
Maine	\$2.00	18	Vt.	\$3.08	9
Md.	\$3.75	4	Va.	\$0.60	43
Mass.	\$3.51	6	Wash.	\$3.025	10
Mich.	\$2.00	18	W.Va.	\$1.20	34
Minn. (a)	\$3.703	5	Wis.	\$2.52	15
Miss.	\$0.68	39	Wyo.	\$0.60	43
Mo.	\$0.17	50	D.C. (a)	\$5.00	(1)

(a) Rate includes in-lieu cigarette sales tax collected at wholesale.

Note: Local taxes are not included and can be substantial. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Sources: Bloomberg Tax; state revenue departments; Tax Foundation.

State Vapor Excise Tax Rates

As of January 1, 2022

State	Tax Rate
Calif.	63.49% of wholesale price
Colo.	35% of manufacturing price
Conn.	\$0.40/ml closed tanks, 10% of wholesale for other vapor products
Del.	\$0.05/ml
Ga.	Open: 7% of wholesale; Closed: \$0.05/ml
Ill.	15% of wholesale
Kans.	\$0.05/ml
Ky.	Open: 15% of wholesale; Closed: \$1.50/cartridge
La.	\$0.05/ml
Maine	43% of wholesale
Maryland	Open: 12% of retail; Closed: 60% of retail
Mass.	75% of wholesale
Minn. (a)	95% of wholesale
Nev.	30% of wholesale
N.H.	Open: 8% of wholesale; Closed: \$0.30/ml
N.J.	Open: 10% of wholesale; Closed: \$0.10/ml
N.M.	Open: 12.5% of wholesale; Closed: \$0.50 per pod
N.Y.	20% of retail
N.C.	\$0.05/ml
Ohio	\$0.10/ml
Ore.	65% of wholesale
Pa.	40% of wholesale
Utah	56% of manufacturing price
Vt.	92% of wholesale
Va.	\$0.066/ml
Wash.	Open: \$0.09/ml; Closed: \$0.27/ml
W.Va.	\$0.075/ml
Wis.	\$0.05/ml
Wyo.	15% of wholesale
D.C.	91% of wholesale

(a) Tax is on the wholesale cost of any product containing or derived from tobacco. The tax on an e-cigarette starter kit is calculated on the total cost unless the nicotine cartridges are sold separately and then the tax is levied only on the value of the nicotine cartridge.

Note: Several states (Alaska, Illinois, and Maryland) impose local taxes as well as general sales taxes on vapor products. Those are not included here. Manufacturing value generally refers to the value paid by wholesale. Wholesale value refers to either the price paid by the wholesaler or the price paid by retail to wholesale.

Sources: State statutes; Bloomberg Tax.

State Recreational Marijuana Excise Tax Rates

As of January 1, 2022

State	Tax Rate
Alaska	\$50/oz. mature flowers; \$25/oz. immature flowers; \$15/oz. trim, \$1 per clone
Ariz.	16% excise tax (retail price)
Calif.	15% excise tax (levied on wholesale at average market rate); \$10.08/oz. flowers & \$3/oz. leaves cultivation tax; \$1.41/oz fresh cannabis plant
Colo.	15% excise tax (levied on wholesale at average market rate); 15% excise tax (retail price)
Conn. (a)	\$0.00625 per milligram of THC in flower; \$0.00275 per milligram of THC in edibles; \$0.009 per milligram of THC in other cannabis products
Ill.	7% excise tax of value at wholesale level; 10% tax on cannabis flower or products with less than 35% THC; 20% tax on products infused with cannabis, such as edible products; 25% tax on any product with a THC concentration higher than 35%
Maine	10% excise tax (retail price), \$335/lb. flower; \$94/lb. trim; \$1.5 per immature plant or seedling; \$0.3 per seed
Mass.	10.75% excise tax (retail price)
Mich.	10% excise tax (retail price)
Mont. (a)	20% excise tax (retail price)
Nev.	15% excise tax (fair market value at wholesale); 10% excise tax (retail price)
N.J. (a, b)	Up to \$10 per ounce, if the average retail price of an ounce of usable cannabis was \$350 or more; up to \$30 per ounce, if the average retail price of an ounce of usable cannabis was less than \$350 but at least \$250; up to \$40 per ounce, if the average retail price of an ounce of usable cannabis was less than \$250 but at least \$200; up to \$60 per ounce, if the average retail price of an ounce of usable cannabis was less than \$200
N.M. (a)	12% excise tax (retail price)

State Recreational Marijuana Excise Tax Rates

As of January 1, 2022

State	Tax Rate
N.Y. (a)	\$0.005 per milligram of THC in flower; \$0.008 per milligram of THC in concentrates; \$0.03 per milligram of THC in edibles; 9% of retail
Ore.	17% excise tax (retail price)
Vt. (a)	14% excise tax (retail price)
Va. (a)	21% excise tax (retail price)
Wash.	37% excise tax (retail price)

(a) As of January 2022, retail sale of recreational marijuana had not yet started.

Note: District of Columbia voters approved legalization and purchase of marijuana in 2014 but federal law prohibits any action to implement it. In 2018, the New Hampshire legislature voted to legalize the possession and growing of marijuana, but sales are not permitted. Alabama, Georgia, Idaho, Indiana, Iowa, Kansas, Kentucky, Louisiana, Minnesota, Nebraska, North Carolina, South Carolina, Oklahoma, Rhode Island, and Tennessee impose a controlled substance tax on the purchase of illegal products. Several states impose local taxes as well as general sales taxes on marijuana products. Those are not included here.

Sources: State statutes; Bloomberg Tax.

State Spirits Excise Tax Rates (Dollars per Gallon)

As of January 1, 2022

State	Tax Rate	Rank	State	Tax Rate	Rank
Fed.	\$13.50		Mont. (a)	\$9.83	12
Ala. (a)	\$19.11	4	Nebr.	\$3.75	38
Alaska (b)	\$12.80	8	Nev. (b)	\$3.60	39
Ariz.	\$3.00	43	N.H. (a)	--	--
Ark. (c, d)	\$7.64	19	N.J.	\$5.50	28
Calif. (b)	\$3.30	40	N.M.	\$6.06	24
Colo.	\$2.28	47	N.Y. (b)	\$6.44	23
Conn. (b)	\$5.94	26	N.C. (a)	\$15.33	6
Del. (b)	\$4.50	34	N.D. (b, d)	\$4.68	33
Fla. (b)	\$6.50	22	Ohio (a)	\$9.83	13
Ga. (b)	\$3.79	37	Okla.	\$5.56	27
Hawaii	\$5.98	25	Ore. (a)	\$21.94	2
Idaho (a)	\$10.90	11	Pa. (a)	\$7.40	21
Ill. (b)	\$8.55	16	R.I. (b)	\$5.40	30
Ind. (b)	\$2.68	44	S.C. (c)	\$5.42	29
Iowa (a)	\$13.02	7	S.D. (b, d)	\$4.78	32
Kans.	\$2.50	45	Tenn. (c)	\$4.46	35
Ky. (e)	\$8.81	14	Tex. (b)	\$2.40	46
La. (b)	\$3.03	42	Utah (a)	\$15.91	5
Maine (a)	\$11.96	9	Vt. (a)	\$7.68	18
Md. (b, d)	\$5.03	31	Va. (a)	\$19.89	3
Mass. (b)	\$4.05	36	Wash. (d, f)	\$37.81	1
Mich. (a)	\$11.94	10	W.Va. (a)	\$7.62	20
Minn. (c, d)	\$8.77	15	Wis.	\$3.25	41
Miss. (a)	\$8.10	17	Wyo. (a)	--	--
Mo.	\$2.00	48	D.C. (d)	\$6.20	(24)

- (a) Control states, where the government controls all sales. Products can be subject to ad valorem (value-based) markup as well as excise taxes.
 (b) Different rates also applicable according to alcohol content, place of production, size of container, or place purchased (on- or off-premise or onboard airlines).
 (c) Includes case fees and/or bottle fees which may vary with size of container.
 (d) Includes sales taxes specific to alcoholic beverages.
 (e) Includes the wholesale tax rate of 11%, converted to a gallonage excise tax rate.
 (f) Includes the retail (17%) and distributor (5%/10%) license fees, converted into a gallonage excise tax rate.

Note: Rates are those applicable to off-premise sales of 40% alcohol by volume (a.b.v.) distilled spirits in 750ml containers. At the federal level, spirits are subject to a tiered tax system. Federal rates are \$2.70 per proof gallon on the first 100,000 gallons per calendar year, \$13.34/proof gallon for more than 100,000 gallons but less than 22.23 million, and \$13.50/proof gallon for more than 22.23 million gallons. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. The alcohol excise tax provisions of the Tax Cuts and Jobs Act were made permanent as of Dec. 27, 2020.

Sources: Distilled Spirits Council of the United States; Alcohol and Tobacco Tax and Trade Bureau.

State Wine Excise Tax Rates (Dollars per Gallon)

As of January 1, 2022

State	Tax Rate	Rank	State	Tax Rate	Rank
Fed.	\$1.07		Mont. (a)	\$1.06	20
Ala. (a)	\$1.70	5	Nebr. (a)	\$0.95	23
Alaska	\$2.50	2	Nev. (a)	\$0.70	30
Ariz. (a)	\$0.84	26	N.H. (a, e)	--	--
Ark. (b,c)	\$1.37	14	N.J.	\$0.88	24
Calif. (a)	\$0.20	45	N.M. (a)	\$1.70	5
Colo. (a)	\$0.32	40	N.Y.	\$0.30	41
Conn. (a)	\$0.792	27	N.C. (a)	\$1.00	22
Del.	\$1.63	7	N.D. (a)	\$1.10	18
Fla. (a)	\$2.25	3	Ohio (a)	\$0.32	39
Ga. (a)	\$1.51	8	Okla. (a)	\$0.72	29
Hawaii (a)	\$1.38	13	Ore. (a)	\$0.67	31
Idaho (a)	\$0.45	37	Pa. (e)	--	--
Ill. (a)	\$1.39	12	R.I. (a)	\$1.40	11
Ind. (a)	\$0.47	36	S.C. (a)	\$1.08	19
Iowa (a)	\$1.75	4	S.D. (a,c)	\$1.37	15
Kans. (a)	\$0.30	41	Tenn. (b)	\$1.27	16
Ky.(d)	\$3.38	1	Tex. (a)	\$0.20	44
La. (a)	\$0.76	28	Utah (e)	--	--
Maine (a)	\$0.60	32	Vt. (a)	\$0.55	33
Md. (c)	\$1.48	10	Va. (a)	\$1.51	8
Mass. (a)	\$0.55	33	Wash. (a)	\$0.87	25
Mich. (a)	\$0.51	35	W.Va. (a)	\$1.00	21
Minn. (b, c)	\$1.25	17	Wis. (a)	\$0.25	43
Miss. (a, e)	--	--	Wyo. (e)	--	--
Mo.	\$0.42	38	D.C. (a,c)	\$1.89	(4)

(a) Different rates also applicable to alcohol content, place of production, size of container, place purchased (on- or off-premise or onboard airlines), or type of wine (carbonated, vermouth, etc.).

(b) Includes case fees and/or bottle fees which may vary with size of container.

(c) Includes sales taxes specific to alcoholic beverages.

(d) Includes the wholesale tax rate of 10%, converted to a gallonage excise tax rate.

(e) Control states, where the government controls all sales. Products can be subject to ad valorem markup as well as excise taxes. Only license state volume-based tax rates are shown.

Note: Rates are those applicable to off-premise sales of 11% alcohol by volume (a.b.v.) non-carbonated wine in 750ml containers. Federal rates vary by alcohol content and type of wine, ranging up to \$3.15 for 21-24% alcohol and \$3.40 for sparkling wine. Federal rates also vary based on number of gallons sold. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Sources: Distilled Spirits Council of the United States; Alcohol Tax and Trade Bureau.

State Beer Excise Tax Rates (Dollars per Gallon)

As of January 1, 2022

State	Tax Rate	Rank	State	Tax Rate	Rank
Fed.	\$0.58		Mont.	\$0.14	40
Ala. (a)	\$0.53	8	Nebr.	\$0.31	20
Alaska	\$1.07	2	Nev.	\$0.16	36
Ariz.	\$0.16	36	N.H.	\$0.30	21
Ark. (b, c)	\$0.34	19	N.J.	\$0.12	42
Calif.	\$0.20	30	N.M.	\$0.41	15
Colo.	\$0.08	46	N.Y.	\$0.14	39
Conn.	\$0.23	27	N.C. (d)	\$0.62	6
Del.	\$0.26	24	N.D. (d)	\$0.45	12
Fla. (d)	\$0.48	9	Ohio (d)	\$0.18	34
Ga. (a, d)	\$0.48	9	Okla. (d)	\$0.40	16
Hawaii (d)	\$0.93	3	Ore.	\$0.08	45
Idaho (d)	\$0.15	38	Pa.	\$0.08	46
Ill.	\$0.23	28	R.I. (c)	\$0.12	41
Ind.	\$0.12	43	S.C.	\$0.77	5
Iowa (d)	\$0.19	32	S.D.	\$0.27	22
Kans.	\$0.18	33	Tenn. (e)	\$1.29	1
Ky. (e)	\$0.89	4	Tex. (d)	\$0.20	31
La.	\$0.40	16	Utah (d)	\$0.41	14
Maine	\$0.35	18	Vt.	\$0.27	23
Md. (b)	\$0.55	7	Va. (d)	\$0.26	26
Mass.	\$0.11	44	Wash. (d)	\$0.26	25
Mich.	\$0.20	29	W.Va.	\$0.18	35
Minn. (d, b)	\$0.46	11	Wis. (d)	\$0.06	48
Miss.	\$0.43	13	Wyo.	\$0.02	50
Mo.	\$0.06	49	D.C. (b)	\$0.72	(6)

(a) Statewide local rates exist in Alabama (\$0.52/gallon) and Georgia (\$0.53/gallon).

(b) Includes sales taxes specific to alcoholic beverages.

(c) Includes case fees and/or bottle fees which may vary with the size of container.

(d) Different rates also applicable according to alcohol content, place of production, size of container, or place purchased (on- or off-premise or onboard airlines).

(e) Includes the wholesale tax rate in Kentucky (10%) and Tennessee (\$35.60 per barrel), converted into a gallonage excise tax rate.

Note: Rates are those applicable to off-premise sales of 4.7% alcohol by volume (a.b.v.) beer in 12-ounce containers which have been imported from outside the state. At the federal level, beer is subject to differing tax rates. Small domestic brewers are taxed between \$0.11/gallon and \$0.516/gallon. All other brewers are taxed at rates between \$0.516/gallon and \$0.58/gallon. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Sources: Distilled Spirits Council of the United States; Alcohol and Tobacco Tax and Trade Bureau; state revenue departments.

State & Local Cell Phone Tax Rates

As of July 1, 2021

State	Average State-Local Tax Rate	Rank	State	Average State-Local Tax Rate	Rank
Fed. (a)	11.80%		Mont.	6.87%	47
Ala.	11.27%	27	Nebr.	19.57%	4
Alaska	14.34%	16	Nev.	3.74%	49
Ariz.	12.67%	22	N.H.	9.12%	37
Ark.	20.25%	2	N.J.	9.17%	36
Calif.	14.05%	17	N.M.	12.87%	19
Colo.	12.71%	21	N.Y.	18.93%	5
Conn.	8.28%	42	N.C.	9.07%	38
Del.	6.76%	48	N.D.	15.50%	11
Fla.	15.03%	12	Ohio	8.57%	41
Ga.	12.62%	23	Okla.	14.56%	14
Hawaii	7.91%	43	Ore.	7.71%	45
Idaho	2.83%	50	Pa.	16.67%	7
Ill.	22.76%	1	R.I.	15.54%	10
Ind.	12.28%	24	S.C.	12.85%	20
Iowa	9.92%	34	S.D.	14.56%	14
Kans.	17.69%	6	Tenn.	13.75%	18
Ky.	11.29%	26	Tex.	11.91%	25
La.	10.08%	32	Utah	16.15%	8
Maine	8.83%	40	Vt.	8.90%	39
Md.	15.70%	9	Va.	7.32%	46
Mass.	10.50%	30	Wash.	20.02%	3
Mich.	10.45%	31	W.Va.	10.88%	28
Minn.	10.84%	29	Wis.	7.74%	44
Miss.	9.97%	33	Wyo.	9.25%	35
Mo.	14.91%	13	D.C.	12.15%	(25)

(a) The federal tax listed is the federal Universal Service Fund (USF).

Note: The local tax rate is calculated as the average of the tax in the largest city and the capital city. Figures include state and local general sales taxes. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Source: Tax Foundation, "Excise Taxes and Fees on Wireless Services Increase Again in 2021," October 2021.

Sales Tax Treatment of Groceries, Candy, & Soda

As of January 1, 2022

State	State General Sales Tax	Grocery Treatment	Candy Treated as Groceries?	Soda Treated as Groceries?
Ala.	4.00%	Included in Base	Yes	Yes
Alaska	--	--	--	--
Ariz.	5.60%	Exempt	Yes	Yes
Ark.	6.50%	0.125%	No	No
Calif. (a)	8.25%	Exempt	Yes	No
Colo.	2.90%	Exempt	No	No
Conn.	6.35%	Exempt	No	No
Del.	--	--	--	--
Fla.	6.00%	Exempt	No	No
Ga.	4.00%	Exempt	Yes	Yes
Hawaii	4.00%	Included in Base	Yes	Yes
Idaho	6.00%	Included in Base	Yes	Yes
Ill.	6.25%	1.00%	No	No
Ind.	7.00%	Exempt	No	No
Iowa	6.00%	Exempt	No	No
Kans.	6.50%	Included in Base	Yes	Yes
Ky.	6.00%	Exempt	No	No
La.	4.45%	Exempt	Yes	Yes
Maine	5.50%	Exempt	No	No
Md.	6.00%	Exempt	No	No
Mass.	6.25%	Exempt	Yes	Yes
Mich.	6.00%	Exempt	Yes	Yes
Minn.	6.875%	Exempt	No	No
Miss.	7.00%	Included in Base	Yes	Yes
Mo.	4.225%	1.225%	Yes	Yes
Mont.	--	--	--	--
Nebr.	5.50%	Exempt	Yes	Yes
Nev.	6.85%	Exempt	Yes	Yes
N.H.	--	--	--	--
N.J.	6.625%	Exempt	No	No
N.M.	5.125%	Exempt	Yes	Yes
N.Y.	4.00%	Exempt	No	No
N.C.	4.75%	Exempt	No	No
N.D.	5.00%	Exempt	No	No

Sales Tax Treatment of Groceries, Candy, & Soda

As of January 1, 2022

State	State General Sales Tax	Grocery Treatment	Candy Treated as Groceries?	Soda Treated as Groceries?
Ohio	5.75%	Exempt	Yes	No
Okla.	4.50%	Included in Base	Yes	Yes
Ore.	--	--	--	--
Pa.	6.00%	Exempt	Yes	No
R.I.	7.00%	Exempt	No	No
S.C.	6.00%	Exempt	Yes	Yes
S.D.	4.50%	Included in Base	Yes	Yes
Tenn.	7.00%	4.00%	No	Yes
Tex.	6.25%	Exempt	No	No
Utah (a)	4.85%	1.75%	Yes	Yes
Vt.	6.00%	Exempt	Yes	No
Va. (a)	5.30%	2.50%	Yes	Yes
Wash.	6.50%	Exempt	Yes	No
W.Va.	6.00%	Exempt	Yes	No
Wis.	5.00%	Exempt	No	No
Wyo.	4.00%	Exempt	Yes	Yes
D.C.	6.00%	Exempt	No	No

(a) Three states levy mandatory, statewide, local add-on sales taxes at the state level: California (1.25%), Utah (1.25%), and Virginia (1%). We include these in their state sales tax.

Sources: Bloomberg Tax; state statutes.

State & Local Excise Tax Collections per Capita

Fiscal Year 2019

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$629		Mont.	\$637	21
Ala.	\$643	18	Nebr.	\$356	49
Alaska	\$594	26	Nev.	\$1,099	2
Ariz.	\$334	50	N.H.	\$736	12
Ark.	\$521	36	N.J.	\$604	23
Calif.	\$643	17	N.M.	\$443	43
Colo.	\$538	32	N.Y.	\$747	11
Conn.	\$897	6	N.C.	\$458	41
Del.	\$637	20	N.D.	\$712	13
Fla.	\$591	28	Ohio	\$525	35
Ga.	\$448	42	Okla.	\$437	44
Hawaii	\$1,088	3	Ore.	\$596	24
Idaho	\$381	47	Pa.	\$855	9
Ill.	\$877	7	R.I.	\$700	15
Ind.	\$701	14	S.C.	\$424	45
Iowa	\$549	30	S.D.	\$591	27
Kans.	\$503	37	Tenn.	\$526	34
Ky.	\$694	16	Tex.	\$631	22
La.	\$640	19	Utah	\$596	25
Maine	\$537	33	Vt.	\$1,157	1
Md.	\$992	4	Va.	\$556	29
Mass.	\$465	40	Wash.	\$876	8
Mich.	\$501	38	W.Va.	\$844	10
Minn.	\$925	5	Wis.	\$495	39
Miss.	\$545	31	Wy.	\$373	48
Mo.	\$400	46	D.C.	\$611	(23)

Note: Excise taxes are sales and other special taxes imposed on select items, such as tobacco products, alcoholic beverages, and motor fuels. This table also includes excise taxes, or selective sales taxes, on amusements, insurance premiums, parimutuels, and public utilities. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 42 for people per household by state.

Source: U.S. Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.

Property Taxes Paid as a Percentage of Owner-Occupied Housing Value

Calendar Year 2020

State	Effective Tax Rate	Rank	State	Effective Tax Rate	Rank
U.S.	1.08%		Mont.	0.75%	33
Ala.	0.39%	49	Nebr.	1.61%	8
Alaska	1.02%	21	Nev.	0.60%	41
Ariz.	0.65%	39	N.H.	1.96%	3
Ark.	0.64%	40	N.J.	2.21%	1
Calif.	0.73%	34	N.M.	0.66%	37
Colo.	0.54%	47	N.Y.	1.38%	13
Conn.	1.76%	5	N.C.	0.82%	31
Del.	0.59%	42	N.D.	0.95%	23
Fla.	0.91%	26	Ohio	1.58%	9
Ga.	0.91%	25	Okla.	0.88%	27
Hawaii	0.31%	50	Ore.	0.94%	24
Idaho	0.70%	35	Pa.	1.49%	11
Ill.	2.05%	2	R.I.	1.43%	12
Ind.	0.84%	30	S.C.	0.56%	45
Iowa	1.50%	10	S.D.	1.18%	17
Kans.	1.32%	15	Tenn.	0.68%	36
Ky.	0.82%	32	Tex.	1.66%	6
La.	0.54%	48	Utah	0.59%	43
Maine	1.25%	16	Vt.	1.82%	4
Md.	1.04%	20	Va.	0.87%	29
Mass.	1.14%	18	Wash.	0.88%	28
Mich.	1.38%	14	W.Va.	0.55%	46
Minn.	1.10%	19	Wis.	1.63%	7
Miss.	0.65%	38	Wyo.	0.56%	44
Mo.	0.99%	22	D.C.	0.61%	(41)

Note: The figures in this table are mean effective property tax rates on owner-occupied housing (total real taxes paid/total home value). As a result, the data exclude property taxes paid by businesses, renters, and others. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Sources: U.S. Census Bureau, "2020 American Community Survey"; Tax Foundation calculations.

State & Local Property Tax Collections per Capita

Fiscal Year 2019

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$1,758		Mont.	\$1,717	19
Ala.	\$620	50	Nebr.	\$2,013	13
Alaska	\$2,222	10	Nev.	\$1,041	41
Ariz.	\$1,150	35	N.H.	\$3,246	2
Ark.	\$788	49	N.J.	\$3,513	1
Calif.	\$1,840	14	N.M.	\$884	45
Colo.	\$1,816	15	N.Y.	\$3,180	4
Conn.	\$3,215	3	N.C.	\$1,047	40
Del.	\$967	42	N.D.	\$1,586	26
Fla.	\$1,454	30	Ohio	\$1,397	31
Ga.	\$1,290	32	Okla.	\$826	48
Hawaii	\$1,455	29	Ore.	\$1,670	23
Idaho	\$1,101	39	Pa.	\$1,631	25
Ill.	\$2,338	9	R.I.	\$2,526	8
Ind.	\$1,139	36	S.C.	\$1,272	33
Iowa	\$1,775	16	S.D.	\$1,532	27
Kans.	\$1,661	24	Tenn.	\$834	47
Ky.	\$873	46	Tex.	\$2,098	11
La.	\$925	44	Utah	\$1,153	34
Maine	\$2,772	6	Vt.	\$2,938	5
Md.	\$1,689	21	Va.	\$1,770	17
Mass.	\$2,590	7	Wash.	\$1,703	20
Mich.	\$1,524	28	W.Va.	\$963	43
Minn.	\$1,727	18	Wis.	\$1,685	22
Miss.	\$1,105	38	Wyo.	\$2,062	12
Mo.	\$1,118	37	D.C.	\$3,969	(1)

Note: D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 42 for people per household by state.

Source: U.S. Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.

State Capital Stock Tax Rates

As of January 1, 2022

State	Tax Rate	Max Payment
Ala.	0.175%	\$15,000
Ark.	0.3%	Unlimited
Conn. (a, b)	0.21%	\$1,000,000
Del.	0.04%	\$200,000
Ga.	(c)	\$5,000
Ill. (d)	0.1%	\$2,000,000
La. (e)	0.275%	Unlimited
Mass. (a)	0.26%	Unlimited
Miss. (f)	0.15%	Unlimited
Nebr.	(c)	(g)
N.C.	0.15%	Unlimited
N.Y.	0.1875%	\$5,000,000
Okla.	0.125%	20,000
S.C.	0.1%	Unlimited
Tenn.	0.25%	Unlimited
Wyo.	0.02%	Unlimited

(a) Taxpayer pays the greater of corporate income tax or capital stock tax liability.

(b) Tax will be fully phased out by January 1, 2024.

(c) Based on a fixed dollar payment schedule. Effective tax rates decrease as taxable capital increases.

(d) The tax rate is 0.15% for the first year and 0.1% for all following years.

(e) The first \$300,000 of taxable capital is exempt from tax.

(f) Tax will be fully phased out by Jan. 1, 2028.

(g) Nebraska's Corporation Occupation Tax is due every other year.

The maximum tax is \$23,990 for domestic (Nebraska) corporations and \$30,000 for foreign (out-of-state) corporations.

Note: Capital stock taxes are levied on net assets of a company or its market capitalization.

Sources: State statutes; state revenue departments; Bloomberg Tax.

TABLE 36. Estate & Inheritance Taxes

State Estate Tax Rates & Exemptions

As of January 1, 2022

State	Exemption	Rate (Min. to Max.)
Conn. (a)	\$9,100,000	10.8% - 12.0%
Hawaii	\$5,490,000	10.0% - 20.0%
Ill.	\$4,000,000	0.8% - 16.0%
Maine	\$5,800,000	8.0% - 12.0%
Md. (b)	\$5,000,000	0.8% - 16.0%
Mass.	\$1,000,000	0.8% - 16.0%
Minn.	\$3,000,000	13.0% - 16.0%
N.Y.	\$6,110,000	3.06% - 16.0%
Ore.	\$1,000,000	10.0%-16.0%
R.I.	\$1,654,688	0.8% - 16.0%
Vt.	\$5,000,000	16.0%
Wash.	\$2,193,000	10.0% - 20.0%
D.C.	\$4,000,000	11.2% - 16.0%

(a) Connecticut's exclusion is scheduled to rise further, matching the federal threshold by 2023.

(b) Maryland has both an estate and an inheritance tax. See Table 37.

Sources: Bloomberg Tax; state statutes.

State Inheritance Tax Rates & Exemptions

As of January 1, 2022

State	Heir type	Exemption	Rate (Min. to Max.)
Iowa (a)	Class A	100% exempt	0%
	Class B	No exemption	3.2% - 6.4%
	Class C	No exemption	6.4% - 9.6%
	Class D	No exemption	10%
	Class E	No exemption	6%
	Class F	No exemption	4%
	Class G	100% exempt	0%
Ky.	Class A	100% exempt	0%
	Class B	\$1,000	4% - 16%
	Class C	\$500	6% - 16%
Md. (b)	Spouse/Lineal Heirs	100% exempt	0%
	All others	No exemption	10%
Nebr. (c)	Spouses	100% exempt	0%
	Immediate Relatives	\$40,000	1%
	Remote Relatives	\$15,000	13%
	All others	\$10,000	18%
N.J. (d)	Class A	100% exempt	0%
	Class C	\$25,000	11% - 16%
	Class D	No exemption	15% - 16%
	Class E	100% exempt	0%
Pa. (e)	Spouses	100% exempt	0%
	Lineal Heirs	No exemption	4.5%
	Siblings	No exemption	12%
	Others	No exemption	15%

(a) Iowa is phasing out its inheritance tax, with full repeal scheduled for 2025. Class B also includes siblings; Class D is for-profit organizations; Class E, foreign charitable organizations; Class F, unknown heirs; and Class G, recognized charities.

(b) Maryland has both an estate tax and an inheritance tax. See Table 36.

(c) Nebraska's inheritance tax is levied at the county level.

(d) New Jersey's inheritance tax only applies to estates over \$1 million. Class C is for non-immediate family members; Class D, non-related individuals; Class E, charitable organizations.

(e) Parent-to-child transfers to children 21 years and under, transfers of farms and farming equipment, and transfers of some family-owned businesses are exempt.

Note: Inheritance taxes are levied on the posthumous transfer of assets based on relationship to the decedent. Generally, Class A beneficiaries are spouses, children, and often siblings. Class B beneficiaries are non-immediate family members. Class C beneficiaries are non-family members. Unlike estate taxes, the term "exemption" here applies not to the size of the estate but to the size of the gift itself.

Sources: Bloomberg Tax; state statutes.

State Debt per Capita

Fiscal Year 2020

State	Debt per Capita	Rank	State	Debt per Capita	Rank
U.S.	\$3,574		Mont.	\$2,514	33
Ala.	\$1,977	39	Nebr.	\$1,318	46
Alaska	\$7,976	4	Nev.	\$1,177	48
Ariz.	\$1,810	43	N.H.	\$5,476	10
Ark.	\$2,512	34	N.J.	\$6,896	6
Calif.	\$3,643	20	N.M.	\$3,432	25
Colo.	\$3,486	23	N.Y.	\$7,723	5
Conn.	\$11,471	1	N.C.	\$1,446	45
Del.	\$5,120	11	N.D.	\$3,873	16
Fla.	\$1,161	49	Ohio	\$2,577	31
Ga.	\$1,318	47	Okla.	\$1,971	40
Hawaii	\$6,480	8	Ore.	\$3,446	24
Idaho	\$1,820	42	Pa.	\$3,978	15
Ill.	\$5,062	12	R.I.	\$8,540	3
Ind.	\$3,514	22	S.C.	\$2,520	32
Iowa	\$1,959	41	S.D.	\$4,349	14
Kans.	\$2,358	36	Tenn.	\$992	50
Ky.	\$3,248	28	Tex.	\$1,986	38
La.	\$3,619	21	Utah	\$2,321	37
Maine	\$3,781	19	Vt.	\$5,541	9
Md.	\$4,753	13	Va.	\$3,399	27
Mass.	\$10,999	2	Wash.	\$3,849	17
Mich.	\$3,414	26	W.Va.	\$6,481	7
Minn.	\$3,049	30	Wis.	\$3,809	18
Miss.	\$2,461	35	Wyo.	\$1,646	44
Mo.	\$3,082	29			

Note: This shows total outstanding debt at the end of the fiscal year. D.C. is included only in combined state and local data; see Table 39. See Table 42 for people per household by state.

Sources: U.S. Census Bureau, "Annual Survey of State Government Finances"; Tax Foundation calculations.

State & Local Debt per Capita

Fiscal Year 2019

State	Debt per Capita	Rank	State	Debt per Capita	Rank
U.S.	\$9,659		Mont.	\$5,224	46
Ala.	\$6,294	39	Nebr.	\$7,498	30
Alaska	\$12,994	5	Nev.	\$9,606	18
Ariz.	\$6,118	42	N.H.	\$7,590	26
Ark.	\$6,452	38	N.J.	\$10,384	14
Calif.	\$12,823	6	N.M.	\$7,779	24
Colo.	\$11,105	12	N.Y.	\$18,411	1
Conn.	\$15,037	2	N.C.	\$4,536	48
Del.	\$7,651	25	N.D.	\$12,725	7
Fla.	\$6,064	43	Ohio	\$7,528	29
Ga.	\$5,693	44	Okla.	\$5,287	45
Hawaii	\$12,512	8	Ore.	\$9,688	17
Idaho	\$3,438	49	Pa.	\$9,778	15
Ill.	\$13,029	4	R.I.	\$11,283	11
Ind.	\$7,472	31	S.C.	\$7,210	34
Iowa	\$6,229	41	S.D.	\$7,006	36
Kans.	\$9,107	20	Tenn.	\$6,625	37
Ky.	\$11,885	10	Tex.	\$10,410	13
La.	\$7,402	32	Utah	\$7,033	35
Maine	\$6,261	40	Vt.	\$7,534	28
Md.	\$9,340	19	Va.	\$7,806	23
Mass.	\$14,263	3	Wash.	\$12,416	9
Mich.	\$7,244	33	W.Va.	\$7,895	22
Minn.	\$9,739	16	Wis.	\$8,342	21
Miss.	\$4,866	47	Wyo.	\$3,437	50
Mo.	\$7,562	27	D.C.	\$6,923	(37)

Note: This shows total outstanding debt at the end of the fiscal year. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 42 for people per household by state.

Sources: U.S. Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.

Funded Ratio of Public Pension Plans

Fiscal Year 2020

State	Funded Ratio	Rank	State	Funded Ratio	Rank
Ala.	67%	26	Mont.	67%	26
Alaska	66%	28	Nebr.	93%	3
Ariz.	63%	32	Nev.	77%	17
Ark.	76%	18	N.H.	59%	36
Calif.	73%	22	N.J.	34%	50
Colo.	64%	31	N.M.	54%	41
Conn.	43%	48	N.Y.	84%	10
Del.	85%	8	N.C.	86%	7
Fla.	73%	22	N.D.	51%	44
Ga.	78%	15	Ohio	80%	13
Hawaii	53%	42	Okla.	73%	22
Idaho	88%	6	Ore.	76%	18
Ill.	37%	49	Pa.	58%	38
Ind.	44%	47	R.I.	53%	42
Iowa	83%	11	S.C.	51%	44
Kans.	66%	28	S.D.	100%	2
Ky.	46%	46	Tenn.	92%	4
La.	61%	33	Tex.	65%	30
Maine	81%	12	Utah	91%	5
Md.	70%	25	Vt.	56%	39
Mass.	56%	39	Va.	74%	20
Mich.	60%	34	Wash.	74%	20
Minn.	85%	8	W.Va.	79%	14
Miss.	59%	36	Wis.	103%	1
Mo.	60%	34	Wyo.	78%	15

Note: Funded ratio is defined as the level of assets in proportion to accrued pension liability.

Source: Truth in Accounting, "Pension Database."

Income per Capita by State

Calendar Year 2020

State	Income per Capita	Rank	State	Income per Capita	Rank
U.S.	\$59,510		Mont.	\$53,361	32
Ala.	\$46,479	47	Nebr.	\$57,570	21
Alaska	\$63,502	10	Nev.	\$53,720	29
Ariz.	\$49,648	42	N.H.	\$67,097	7
Ark.	\$47,235	46	N.J.	\$73,460	4
Calif.	\$70,192	5	N.M.	\$46,338	48
Colo.	\$63,776	9	N.Y.	\$74,472	3
Conn.	\$78,609	1	N.C.	\$50,305	40
Del.	\$56,097	24	N.D.	\$61,530	16
Fla.	\$55,675	25	Ohio	\$53,641	30
Ga.	\$51,780	36	Okla.	\$49,878	41
Hawaii	\$58,655	20	Ore.	\$56,312	22
Idaho	\$48,759	43	Pa.	\$61,700	15
Ill.	\$62,930	11	R.I.	\$60,825	17
Ind.	\$51,926	35	S.C.	\$48,021	44
Iowa	\$53,478	31	S.D.	\$59,281	18
Kans.	\$56,099	23	Tenn.	\$51,046	38
Ky.	\$47,339	45	Tex.	\$55,129	27
La.	\$50,874	39	Utah	\$52,204	34
Maine	\$54,211	28	Vt.	\$59,187	19
Md.	\$66,799	8	Va.	\$61,958	13
Mass.	\$78,458	2	Wash.	\$67,126	6
Mich.	\$53,259	33	W.Va.	\$44,994	49
Minn.	\$62,005	12	Wis.	\$55,593	26
Miss.	\$42,129	50	Wyo.	\$61,855	14
Mo.	\$51,697	37	D.C.	\$86,567	(1)

Note: Per capita personal income is total personal income divided by total midyear population. All dollar estimates are in current dollars (not adjusted for inflation). D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Source: U.S. Bureau of Economic Analysis.

People per Household by State 2018-2019

State	2018	2019	State	2018	2019
U.S.	2.63	2.61	Mont.	2.40	2.38
Ala.	2.57	2.52	Nebr.	2.45	2.44
Alaska	2.79	2.79	Nev.	2.65	2.66
Ariz.	2.68	2.67	N.H.	2.47	2.44
Ark.	2.53	2.52	N.J.	2.69	2.65
Calif.	2.96	2.94	N.M.	2.58	2.59
Colo.	2.56	2.52	N.Y.	2.57	2.54
Conn.	2.51	2.51	N.C.	2.52	2.52
Del.	2.56	2.52	N.D.	2.30	2.28
Fla.	2.67	2.66	Ohio	2.43	2.40
Ga.	2.70	2.69	Okla.	2.58	2.57
Hawaii	3.02	2.95	Ore.	2.50	2.50
Idaho	2.69	2.68	Pa.	2.44	2.42
Ill.	2.56	2.54	R.I.	2.50	2.50
Ind.	2.50	2.52	S.C.	2.57	2.54
Iowa	2.41	2.38	S.D.	2.46	2.40
Kans.	2.50	2.49	Tenn.	2.54	2.51
Ky.	2.50	2.48	Tex.	2.87	2.84
La.	2.61	2.60	Utah	3.12	3.08
Maine	2.28	2.28	Vt.	2.30	2.28
Md.	2.66	2.65	Va.	2.61	2.60
Mass.	2.54	2.51	Wash.	2.55	2.55
Mich.	2.47	2.46	W.Va.	2.39	2.40
Minn.	2.50	2.48	Wis.	2.39	2.38
Miss.	2.61	2.62	Wyo.	2.45	2.42
Mo.	2.44	2.43	D.C.	2.31	2.29

Note: This does not include persons living in institutionalized housing, defined as adult or juvenile correctional institutions, some medical and military facilities, hospitals, and psychiatric facilities.

Source: U.S. Census Bureau.

PRINCIPLES OF SOUND TAX POLICY

As a nonpartisan, educational organization, the Tax Foundation has earned a reputation for independence and credibility. All Tax Foundation research is guided by the principles of sound tax policy, which should serve as touchstones for policymakers and taxpayers everywhere.

SIMPLICITY: Tax codes should be easy for taxpayers to comply with and for governments to administer and enforce.

TRANSPARENCY: Tax policies should clearly and plainly define what taxpayers must pay and when they must pay it. Disguising tax burdens in complex structures should be avoided. Additionally, any changes to the tax code should be made with careful consideration, input, and open hearings.


NEUTRALITY: Taxes should neither encourage nor discourage personal or business decisions. The purpose of taxes is to raise needed revenue, not to favor or punish specific industries, activities, and products. Minimizing tax preferences broadens the tax base, so that the government can raise sufficient revenue with lower rates.

STABILITY: Taxpayers deserve consistency and predictability in the tax code. Governments should avoid enacting temporary tax laws, including tax holidays, amnesties, and retroactive changes.

Visit taxfoundation.org for data, research, analysis, and commentary on important tax issues.

CONNECT:

 facebook.com/taxfoundation

 [@taxfoundation](https://twitter.com/taxfoundation)

 linkedin.com/company/tax-foundation

 taxfoundation.org/subscribe

2022 STATE BUSINESS TAX CLIMATE INDEX

WHERE DOES
YOUR STATE RANK?

Explore our new web tool to see how well
structured your state's tax code is
and how it compares.

statetaxindex.org



**EXPLORE THE DATA
ONLINE AT**

taxfoundation.org/state-data