



# OFFICE OF STATE PLANNING AND BUDGETING

Fact Sheet

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State Tax Rankings

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This fact sheet and table summarize selected state and local tax rankings for Colorado. The rankings are based on tax collections per \$1,000 of personal income. In total State taxes, Colorado ranks last, with \$64.43 per \$1,000 of personal income in taxes. In local taxes, Colorado ranks 6<sup>th</sup> highest, with \$75.98 per \$1,000 of personal income in taxes. Total Colorado taxes only rank 43<sup>rd</sup> with \$140.41 per \$1,000 of income.

## Selected Colorado State & Local Tax Rankings (per \$1,000 of Personal Income)

Tax Category	Amount	Rank*	U.S. Average
State Taxes	\$64.43	50	\$84.97
Local Taxes	75.98	6	68.93
Ind. Income Tax(State)	22.63	29	22.28
Corp. Income Tax (State)	2.43	43	4.32
Property Taxes (S & L)	28.10	33	32.64
General Sales Tax (State)	11.19	44	20.66
General Sales Tax (S & L)	24.98	28	25.57
License Taxes (State)	1.77	49	4.13
Total Taxes (S & L)	140.41	43	153.90

\* Because some states do not assess certain taxes, the rankings presented here are out of the following totals:  
State taxes [50]; Local taxes [51]; Individual income taxes [43]; Corporate income taxes [46]; Property Taxes [51]; General Sales Tax (State) [45]; General Sales Tax (S&L) [47]; License Taxes [50]  
Source: Federation of Tax Administrators, U.S. Census Bureau, Bureau of Economic Analysis

Different comparisons of Colorado taxes are presented in the appendices along with the other 50 states and in some cases, the District of Columbia. The data was taken from the U.S. Census Bureau, the Bureau of Economic Analysis, and the Federation of Tax Administrators. The most recent local tax data given by the Census Bureau is from fiscal year 2005 while state tax data is from fiscal year 2006. So where local tax data is presented, it is a year older than data presented by state alone. Personal income data from the Bureau of Economic Analysis was used for the fiscal year in question. The Federation of Tax Administrators does not keep historical data and only presents the most up to date data and therefore, the tax rates presented here are those from January 2007. Please keep these dates in mind when comparing the rankings or data values.

## Links to Additional Websites/Data/Rankings:

- [Appendix Tables – 50-State Tax Rankings](#)
- [U.S. Census Bureau](http://www.census.gov) (*www.census.gov*)
- [U.S. Bureau of Economic Analysis](http://www.bea.gov) (*www.bea.gov*)
- [Federation of Tax Administrators](http://www.taxadmin.org) (*www.taxadmin.org*)

**State and Local Taxes  
FY2005**

State	State Per \$1,000 of Income		Local Per \$1,000 of Income		Total Per \$1,000 of Income		Percent of Total Taxes	
	Amount	Rank	Amount	Rank	Amount	Rank	State	Local
Alabama	\$87.86	31	\$63.66	27	\$151.52	29	58%	42%
Alaska	228.96	1	70.30	14	299.26	1	77	23
Arizona	76.99	40	64.20	24	141.19	41	55	45
Arkansas	116.76	9	39.52	48	156.28	28	75	25
California	88.58	29	71.31	11	159.89	20	55	45
<b>Colorado</b>	<b>64.43</b>	<b>50</b>	<b>75.98</b>	<b>6</b>	<b>140.41</b>	<b>43</b>	<b>46</b>	<b>54</b>
Connecticut	87.49	32	51.26	43	138.75	46	63	37
Delaware	138.24	3	36.75	49	174.99	8	79	21
D.C.	-	-	169.50	1	169.50	12	-	100
Florida	71.01	47	76.47	5	147.48	36	48	52
Georgia	71.12	46	68.38	17	139.50	44	51	49
Hawaii	137.11	5	34.10	50	171.20	10	80	20
Idaho	97.24	19	61.68	30	158.92	23	61	39
Illinois	72.85	43	67.97	18	140.82	42	52	48
Indiana	90.51	27	74.42	8	164.93	15	55	45
Iowa	90.73	26	70.43	13	161.16	18	56	44
Kansas	81.56	36	69.02	16	150.58	31	54	46
Kentucky	104.11	13	45.64	46	149.75	33	70	30
Louisiana	117.10	8	80.13	4	197.23	3	59	41
Maine	110.46	10	66.90	20	177.36	7	62	38
Maryland	77.30	39	59.22	34	136.51	47	57	43
Massachusetts	93.00	22	49.35	44	142.35	39	65	35
Michigan	99.75	16	59.98	33	159.73	21	62	38
Minnesota	100.85	15	57.05	37	157.90	24	64	36
Mississippi	95.20	21	64.09	25	159.29	22	60	40
Missouri	74.32	42	65.12	22	139.44	45	53	47
Montana	102.78	14	54.11	41	156.89	27	66	34
Nebraska	91.54	23	74.66	7	166.20	14	55	45
Nevada	76.14	41	69.36	15	145.50	37	52	48
New Hampshire	67.42	48	56.89	38	124.31	51	54	46
New Jersey	81.20	37	66.84	21	148.04	35	55	45
New Mexico	132.35	6	48.17	45	180.52	6	73	27
New York	80.00	38	103.31	2	183.31	5	44	56
North Carolina	87.87	30	61.30	31	149.18	34	59	41
North Dakota	105.12	12	55.91	40	161.04	19	65	35
Ohio	91.13	24	73.06	10	164.18	16	56	44
Oklahoma	91.08	25	52.05	42	143.13	38	64	36
Oregon	89.79	28	67.82	19	157.62	25	57	43
Pennsylvania	86.70	34	63.31	28	150.00	32	58	42
Rhode Island	99.46	17	57.91	35	157.37	26	63	37
South Carolina	95.77	20	74.20	9	169.97	11	56	44
South Dakota	71.37	45	56.56	39	127.92	50	56	44
Tennessee	72.82	44	60.39	32	133.21	49	55	45
Texas	64.98	49	70.93	12	135.91	48	48	52
Utah	106.22	11	61.87	29	168.08	13	63	37
Vermont	145.72	2	27.06	51	172.78	9	84	16
Virginia	83.61	35	57.77	36	141.39	40	59	41
Washington	87.10	33	63.85	26	150.95	30	58	42
West Virginia	138.20	4	45.40	47	183.60	4	75	25
Wisconsin	98.46	18	64.31	23	162.77	17	60	40
Wyoming	125.31	7	100.47	3	225.78	2	55	45

Source: U.S. Census Bureau, Bureau of Economic Analysis

**Income Taxes – State  
FY2006**

State	Individual Income Tax per \$1,000 of Income			Corporation Net Income Tax per \$1,000 of Income	
	Tax Rate	Amount	Rank	Amount	Rank
Alabama	5.0%	\$19.50	34	\$3.94	31
Alaska	–	–	–	31.75	1
Arizona	4.57	16.51	39	4.52	22
Arkansas	7.0	25.18	21	4.61	19
California	9.3	35.70	3	7.19	6
<b>Colorado</b>	<b>4.63</b>	<b>22.63</b>	<b>29</b>	<b>2.43</b>	<b>43</b>
Connecticut	5.0	32.46	8	3.57	34
Delaware	5.95	30.62	11	8.88	4
Florida	–	–	–	3.63	33
Georgia	6.0	26.81	15	2.97	38
Hawaii	8.25	32.76	7	3.13	37
Idaho	7.8	27.84	14	4.52	23
Illinois	3.0	17.57	38	4.88	15
Indiana	3.4	21.54	31	5.13	14
Iowa	8.98	24.52	25	2.89	39
Kansas	6.45	25.00	24	3.97	30
Kentucky	6.0	23.35	27	8.01	5
Louisiana	6.0	18.60	36	3.76	32
Maine	8.5	32.44	9	4.46	24
Maryland	4.75	25.02	23	3.45	36
Massachusetts	5.3	35.21	4	6.24	8
Michigan	3.9	18.25	37	5.53	11
Minnesota	7.85	34.27	5	5.35	12
Mississippi	5.0	16.02	40	4.05	28
Missouri	6.0	23.44	26	1.79	46
Montana	6.9	26.35	16	5.27	13
Nebraska	6.84	25.41	20	4.31	25
Nevada	–	–	–	–	–
New Hampshire	*	1.55	42	10.41	3
New Jersey	8.97	22.49	30	6.21	9
New Mexico	5.3	19.34	35	6.49	7
New York	6.85	36.30	2	4.73	17
North Carolina	8.0	33.06	6	4.57	21
North Dakota	5.54	13.12	41	5.72	10
Ohio	6.555	25.86	17	2.89	40
Oklahoma	5.65	22.92	28	1.99	45
Oregon	9.0	44.02	1	3.56	35
Pennsylvania	3.07	19.77	33	4.64	18
Rhode Island	8.75	25.63	18	4.27	26
South Carolina	7.0	21.26	32	2.31	44
South Dakota	–	–	–	2.44	42
Tennessee	*	0.99	43	4.76	16
Texas	–	–	–	–	–
Utah	6.98	30.00	13	4.59	20
Vermont	9.5	25.09	22	3.99	29
Virginia	5.75	30.01	12	2.86	41
Washington	–	–	–	–	–
West Virginia	6.5	25.43	19	10.44	2
Wisconsin	6.75	30.83	10	4.22	27
Wyoming	–	–	–	–	–

\* State income tax is limited to dividends and interest income only.

Source: Federation of Tax Administrators (Tax rates updated 1/2007), U.S. Census Bureau, Bureau of Economic Analysis

**Property Taxes – State and Local  
FY2005**

State	Revenue per \$1,000 of Income		Percent of Income
	Amount	Rank	Percent
Alabama	\$13.47	51	1.4%
Alaska	36.72	15	3.7
Arizona	28.34	32	2.8
Arkansas	15.66	49	1.6
California	25.27	39	2.5
<b>Colorado</b>	<b>28.10</b>	<b>33</b>	<b>2.8</b>
Connecticut	42.85	8	4.3
Delaware	36.40	18	3.6
D.C.	15.57	50	1.6
Florida	33.06	21	3.3
Georgia	28.93	30	2.9
Hawaii	18.46	46	1.9
Idaho	28.55	31	2.8
Illinois	40.27	10	4.0
Indiana	39.47	12	3.9
Iowa	35.38	19	3.5
Kansas	34.42	20	3.4
Kentucky	18.99	45	1.9
Louisiana	21.75	42	2.2
Maine	52.96	2	5.3
Maryland	24.07	41	2.4
Massachusetts	36.87	14	3.7
Michigan	39.09	13	3.9
Minnesota	27.56	34	2.8
Mississippi	26.58	35	2.7
Missouri	25.81	36	2.6
Montana	36.52	16	3.7
Nebraska	36.41	17	3.6
Nevada	25.71	37	2.6
New Hampshire	54.11	1	5.4
New Jersey	50.92	4	5.1
New Mexico	15.98	48	1.6
New York	43.21	7	4.3
North Carolina	24.16	40	2.4
North Dakota	30.48	26	3.1
Ohio	32.78	22	3.3
Oklahoma	16.14	47	1.6
Oregon	31.08	23	3.1
Pennsylvania	31.01	24	3.1
Rhode Island	47.39	5	4.7
South Carolina	30.97	25	3.1
South Dakota	29.62	27	3.0
Tennessee	21.09	43	2.1
Texas	39.82	11	4.0
Utah	25.55	38	2.6
Vermont	51.98	3	5.2
Virginia	29.21	29	2.9
Washington	29.52	28	2.9
West Virginia	21.03	44	2.1
Wisconsin	42.84	9	4.3
Wyoming	47.11	6	4.7

Source: U.S. Census Bureau, Bureau of Economic Analysis

**Sales Taxes – State and Local – Table I  
FY2005**

State	Revenue Per \$1,000 of Income							
	General Sales & Gross Receipts			Motor Fuels			Tobacco Products	
	Tax Rate	Amount	Rank	Tax Rate**	Amount	Rank	Amount	Rank
Alabama	4%	\$26.55	24	18	\$4.63	17	\$1.32	27
Alaska	*	6.48	47	8	1.63	48	2.70	3
Arizona	5.6	38.85	7	18	3.90	29	1.61	19
Arkansas	6	44.47	4	21.5	5.84	5	1.98	13
California	7.25	27.88	17	18	2.50	46	0.81	40
<b>Colorado</b>	<b>2.9</b>	<b>24.98</b>	<b>28</b>	<b>22</b>	<b>3.35</b>	<b>39</b>	<b>0.75</b>	<b>44</b>
Connecticut	6	19.57	39	25	2.86	44	1.64	18
Delaware	–	–	–	23	3.64	32	2.58	4
D.C.	5.75	27.13	19	20	0.80	50	0.72	45
Florida	6	32.55	12	15.3	4.48	20	0.76	42
Georgia	4	26.99	20	15.2	3.26	40	0.88	38
Hawaii	4	48.19	2	16	3.64	33	1.92	14
Idaho	6	27.92	16	26	5.45	7	1.28	28
Illinois	6.25	18.01	41	20.1	3.47	35	1.73	16
Indiana	6	25.84	26	18	4.17	24	1.77	15
Iowa	5	23.14	33	21	4.70	16	1.03	34
Kansas	5.3	28.07	15	24	4.86	15	1.38	26
Kentucky	6	22.02	37	19.7	4.20	23	0.32	49
Louisiana	4	50.83	1	20	5.40	8	0.95	35
Maine	5	23.01	34	26.8	5.62	6	2.26	7
Maryland	5	12.43	46	23.5	3.24	42	1.19	31
Massachusetts	5	13.87	45	21	2.44	47	1.51	23
Michigan	6	24.43	29	19	3.26	41	3.59	1
Minnesota	6.5	22.41	36	20	3.42	37	0.91	36
Mississippi	7	34.97	9	18.4	5.94	4	0.76	43
Missouri	4.225	26.71	21	17.55	4.10	27	0.69	46
Montana	–	–	–	27	7.03	1	2.24	8
Nebraska	5.5	30.63	14	28	5.28	9	1.24	29
Nevada	6.5	33.92	10	24.805	4.99	14	1.51	22
New Hampshire	–	–	–	19.625	2.70	45	2.08	12
New Jersey	7	17.38	42	14.5	1.39	49	2.12	11
New Mexico	5	39.91	6	18.875	4.15	25	0.90	37
New York	4	26.70	22	24.6	0.67	51	1.39	25
North Carolina	4.25	23.38	32	30.15	5.01	12	0.16	51
North Dakota	5	23.55	31	23	5.98	3	1.04	33
Ohio	5.5	26.41	25	28	4.58	18	1.60	20
Oklahoma	4.5	27.51	18	17	3.89	30	1.20	30
Oregon	–	–	–	24	3.38	38	2.13	10
Pennsylvania	6	19.12	40	31.2	4.42	21	2.39	5
Rhode Island	7	21.99	38	31	3.46	36	3.55	2
South Carolina	5	25.11	27	16	4.02	28	0.25	50
South Dakota	4	33.82	11	22	5.07	11	1.15	32
Tennessee	7	41.00	5	21.4	4.57	19	0.66	47
Texas	6.25	26.63	23	20	3.86	31	0.79	41
Utah	4.75	31.09	13	24.5	5.00	13	0.88	39
Vermont	6	15.51	43	20	4.23	22	2.38	6
Virginia	5	14.09	44	17.5	3.18	43	0.59	48
Washington	6.5	47.35	3	34	4.14	26	1.57	21
West Virginia	6	22.84	35	31.5	6.67	2	2.14	9
Wisconsin	5	23.63	30	32.9	5.26	10	1.70	17
Wyoming	4	36.08	8	14	3.59	34	1.44	24

\* Alaska has no state sales & use taxes but some local jurisdictions impose local sales taxes; \*\* Cents per gallon.  
Source: Federation of Tax Administrators (Tax Rates updated January 2007), U.S. Census Bureau, Bureau of Economic Analysis

**Sales Taxes – State and Local – Table II  
FY2005**

State	Revenue Per \$1,000 of Income					
	Alcoholic Beverages		Public Utilities		Other Selective Sales	
	Amount	Rank	Amount	Rank	Amount	Rank
Alabama	\$1.37	2	\$5.08	4	\$4.13	27
Alaska	1.51	1	0.16	49	3.99	28
Arizona	0.33	30	0.91	36	2.78	39
Arkansas	0.61	17	1.20	29	3.57	32
California	0.23	42	2.28	13	2.67	40
<b>Colorado</b>	<b>0.18</b>	<b>44</b>	<b>0.90</b>	<b>37</b>	<b>2.26</b>	<b>43</b>
Connecticut	0.26	37	1.30	27	5.08	18
Delaware	0.44	24	1.35	26	4.99	19
D.C.	0.16	46	7.07	1	4.91	21
Florida	1.01	5	6.29	2	3.19	36
Georgia	0.95	8	0.81	38	2.80	38
Hawaii	0.99	7	4.07	5	6.49	8
Idaho	0.17	45	0.40	43	2.49	41
Illinois	0.41	27	5.91	3	6.43	10
Indiana	0.20	43	0.12	50	5.51	16
Iowa	0.15	48	0.57	41	4.22	26
Kansas	1.01	6	1.43	24	1.90	46
Kentucky	0.69	14	1.87	19	10.20	4
Louisiana	0.51	22	1.61	21	9.44	5
Maine	0.31	31	0.24	48	2.10	45
Maryland	0.12	50	2.53	10	5.27	17
Massachusetts	0.25	41	–	–	3.08	37
Michigan	0.47	23	0.28	46	3.63	31
Minnesota	0.38	29	0.36	44	8.38	6
Mississippi	0.54	20	0.62	39	5.60	15
Missouri	0.16	47	2.04	15	4.94	20
Montana	0.80	13	1.06	32	5.70	13
Nebraska	0.42	26	1.10	31	1.42	48
Nevada	0.40	28	2.01	16	16.25	1
New Hampshire	0.25	40	1.42	25	7.96	7
New Jersey	0.26	38	2.65	8	3.34	34
New Mexico	0.64	16	1.05	33	6.20	11
New York	0.26	39	1.83	20	4.54	25
North Carolina	0.95	9	1.23	28	4.57	24
North Dakota	0.29	32	2.00	17	6.04	12
Ohio	0.28	34	0.47	42	1.54	47
Oklahoma	0.67	15	1.12	30	2.16	44
Oregon	0.12	49	1.58	22	1.27	49
Pennsylvania	0.55	19	2.65	9	2.45	42
Rhode Island	0.29	33	2.25	14	4.58	23
South Carolina	1.17	3	1.04	34	3.47	33
South Dakota	0.58	18	0.31	45	4.67	22
Tennessee	1.11	4	0.25	47	3.22	35
Texas	0.84	12	2.34	12	6.46	9
Utah	0.43	25	1.90	18	3.70	30
Vermont	0.88	11	0.60	40	15.13	2
Virginia	0.53	21	2.52	11	5.69	14
Washington	0.89	10	3.69	7	3.85	29
West Virginia	0.27	35	3.96	6	10.24	3
Wisconsin	0.27	36	1.56	23	1.14	51
Wyoming	0.06	51	1.00	35	1.20	50

Source: U.S. Census Bureau, Bureau of Economic Analysis

**License Tax Collections – State – Table I  
FY2006**

State	Revenue per \$1,000 of Income							
	Total Licenses		Corporation		Motor Vehicle		Motor Vehicle Operators	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank
Alabama	\$3.40	33	\$0.62	12	\$1.57	32	\$0.10	37
Alaska	4.80	19	0.05	41	2.03	15	–	–
Arizona	1.83	47	0.07	38	0.96	47	0.13	34
Arkansas	3.60	31	0.26	21	1.63	30	0.18	19
California	5.29	15	0.04	43	1.80	20	0.16	23
<b>Colorado</b>	<b>1.77</b>	<b>49</b>	<b>0.01</b>	<b>49</b>	<b>1.07</b>	<b>43</b>	<b>0.07</b>	<b>46</b>
Connecticut	2.08	46	0.10	31	1.27	39	0.22	13
Delaware	29.23	1	17.91	1	1.02	44	0.08	45
Florida	2.86	39	0.29	20	1.80	21	0.26	7
Georgia	1.80	48	0.20	24	0.94	48	0.13	31
Hawaii	3.12	37	0.03	48	2.28	13	0.01	48
Idaho	5.74	12	0.06	40	2.68	10	0.14	30
Illinois	5.02	17	0.41	15	2.98	7	0.15	26
Indiana	2.30	43	0.03	46	0.87	50	1.02	1
Iowa	6.08	9	0.38	17	4.01	3	0.11	35
Kansas	3.04	38	0.55	13	1.75	24	0.20	17
Kentucky	4.32	22	0.83	9	1.61	31	0.17	21
Louisiana	4.11	25	2.07	4	0.97	46	0.10	38
Maine	5.26	16	0.15	26	1.97	17	0.25	9
Maryland	2.82	40	0.25	22	1.82	19	0.11	36
Massachusetts	2.23	44	0.08	36	1.00	45	0.24	11
Michigan	4.00	26	0.06	39	2.65	11	0.15	27
Minnesota	4.91	18	0.03	45	2.60	12	0.23	12
Mississippi	4.59	21	1.39	6	1.56	33	0.34	4
Missouri	3.28	36	0.37	18	1.47	35	0.09	42
Montana	8.34	2	0.04	44	4.97	1	0.18	20
Nebraska	3.40	32	0.11	28	1.50	34	0.14	28
Nevada	7.89	3	0.76	11	1.67	28	0.15	24
New Hampshire	3.84	28	0.09	33	1.70	26	0.10	39
New Jersey	3.68	29	0.78	10	1.09	42	0.09	41
New Mexico	3.98	27	0.04	42	3.09	6	0.09	44
New York	1.57	50	0.08	35	0.91	49	0.27	6
North Carolina	4.31	23	1.25	7	2.02	16	0.39	2
North Dakota	6.56	6	–	–	3.31	5	0.20	18
Ohio	5.59	13	1.07	8	2.08	14	0.22	16
Oklahoma	7.52	4	0.35	19	4.84	2	0.13	32
Oregon	6.72	5	0.08	37	3.88	4	0.28	5
Pennsylvania	5.86	11	1.90	5	1.82	18	0.13	33
Rhode Island	2.46	42	0.11	30	1.43	36	0.01	47
South Carolina	3.37	34	0.53	14	1.22	40	0.36	3
South Dakota	6.10	8	0.11	29	1.76	22	0.10	40
Tennessee	6.04	10	3.00	3	1.36	38	0.22	15
Texas	6.11	7	3.16	2	1.66	29	0.14	29
Utah	2.53	41	0.03	47	1.37	37	0.26	8
Vermont	4.60	20	0.22	23	2.75	8	0.22	14
Virginia	2.10	45	0.17	25	1.18	41	0.15	25
Washington	3.31	35	0.09	32	1.67	27	0.25	10
West Virginia	3.63	30	0.15	27	1.72	25	0.01	49
Wisconsin	4.22	24	0.08	34	1.75	23	0.16	22
Wyoming	5.39	14	0.39	16	2.72	9	0.09	43

Source: U.S. Census Bureau, Bureau of Economic Analysis



**License Tax Collections – State – Table II**  
**FY2006**

State	Revenue per \$1,000 of Income							
	Hunting and Fishing		Public Utility		Occupation and Businesses, NEC		Other Licenses	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank
Alabama	\$0.12	31	\$0.08	13	\$0.89	28	–	–
Alaska	1.03	4	0.01	25	1.44	16	\$0.15	10
Arizona	0.11	32	–	–	0.48	40	0.05	20
Arkansas	0.24	18	0.11	10	1.09	21	0.07	14
California	0.06	40	0.04	20	3.14	3	0.01	40
<b>Colorado</b>	<b>0.38</b>	<b>8</b>	<b>–</b>	<b>–</b>	<b>0.20</b>	<b>49</b>	<b>0.00</b>	<b>44</b>
Connecticut	0.02	47	–	–	0.40	45	0.03	26
Delaware	0.03	44	0.19	5	7.60	1	2.37	1
Florida	0.02	46	0.05	17	0.38	46	0.00	45
Georgia	0.08	38	–	–	0.44	42	–	–
Hawaii	0.01	49	0.27	4	0.48	39	0.03	25
Idaho	0.79	5	0.76	1	1.22	20	0.06	15
Illinois	0.08	37	–	–	1.35	18	0.02	32
Indiana	0.09	35	–	–	0.22	47	0.01	41
Iowa	0.27	15	0.11	8	0.87	29	0.02	29
Kansas	0.21	19	0.05	16	0.21	48	0.03	27
Kentucky	0.18	22	0.08	12	1.37	17	0.04	22
Louisiana	0.19	20	0.03	22	0.73	34	0.02	30
Maine	0.41	7	–	–	2.21	6	0.16	9
Maryland	0.05	42	–	–	0.59	35	0.01	39
Massachusetts	0.02	48	–	–	0.53	36	0.34	5
Michigan	0.15	28	0.06	15	0.44	43	0.47	2
Minnesota	0.29	14	–	–	1.50	12	0.25	7
Mississippi	0.18	21	–	–	0.92	25	0.10	11
Missouri	0.15	26	0.10	11	0.78	33	0.30	6
Montana	1.42	1	0.00	28	1.49	13	0.01	38
Nebraska	0.24	17	–	–	1.05	22	0.35	4
Nevada	0.09	36	–	–	4.17	2	0.06	16
New Hampshire	0.16	24	0.13	6	1.54	11	0.05	18
New Jersey	0.03	45	0.00	27	1.47	15	–	–
New Mexico	0.31	13	0.01	24	0.42	44	0.00	46
New York	0.01	50	0.04	18	0.19	50	0.02	31
North Carolina	0.06	41	–	–	0.53	37	0.01	36
North Dakota	0.68	6	0.00	29	2.34	5	–	–
Ohio	0.09	34	0.01	26	2.03	7	0.01	35
Oklahoma	0.14	29	0.00	30	1.81	9	0.00	43
Oregon	0.32	10	0.11	9	1.95	8	0.05	19
Pennsylvania	0.15	27	0.12	7	1.66	10	0.04	24
Rhode Island	0.05	43	–	–	0.84	30	0.02	33
South Carolina	0.17	23	–	–	0.92	24	0.09	13
South Dakota	1.03	3	0.04	19	2.62	4	0.41	3
Tennessee	0.16	25	0.03	21	1.22	19	0.04	23
Texas	0.11	33	0.02	23	0.90	26	0.04	21
Utah	0.31	11	–	–	0.48	41	0.06	17
Vermont	0.25	16	–	–	1.04	23	0.09	12
Virginia	0.07	39	–	–	0.49	38	0.01	34
Washington	0.13	30	0.06	14	0.89	27	0.17	8
West Virginia	0.31	12	0.40	2	0.80	31	0.00	42
Wisconsin	0.37	9	0.33	3	1.48	14	0.03	28
Wyoming	1.41	2	–	–	0.78	32	0.01	37

Source: U.S. Census Bureau, Bureau of Economic Analysis

**License Tax Collections – State – Table III  
FY2006**

State	Revenue per \$1,000 of Income			
	Alcoholic Beverages		Amusements	
	Amount	Rank	Amount	Rank
Alabama	\$0.02	35	–	–
Alaska	0.07	5	\$0.00	39
Arizona	0.02	29	0.00	35
Arkansas	0.02	33	0.00	26
California	0.03	22	0.01	19
<b>Colorado</b>	<b>0.03</b>	<b>25</b>	<b>0.01</b>	<b>20</b>
Connecticut	0.03	19	0.00	36
Delaware	0.02	32	0.01	10
Florida	0.05	10	0.01	17
Georgia	0.00	46	–	–
Hawaii	–	–	–	–
Idaho	0.03	20	0.01	16
Illinois	0.02	30	0.00	25
Indiana	0.05	12	0.02	8
Iowa	0.10	2	0.19	3
Kansas	0.03	26	0.00	27
Kentucky	0.04	16	0.00	28
Louisiana	–	–	–	–
Maine	0.09	3	0.02	9
Maryland	0.00	43	0.00	37
Massachusetts	0.01	39	0.00	31
Michigan	0.04	17	–	–
Minnesota	0.01	40	0.00	23
Mississippi	0.03	24	0.07	6
Missouri	0.02	31	0.00	34
Montana	0.07	7	0.17	5
Nebraska	0.00	45	–	–
Nevada	–	–	0.99	1
New Hampshire	0.06	9	0.01	18
New Jersey	0.03	23	0.17	4
New Mexico	0.01	36	0.01	21
New York	0.05	11	0.00	38
North Carolina	0.05	13	–	–
North Dakota	0.01	37	0.01	11
Ohio	0.08	4	–	–
Oklahoma	0.04	15	0.20	2
Oregon	0.03	27	0.02	7
Pennsylvania	0.03	21	0.01	14
Rhode Island	0.00	44	0.01	13
South Carolina	0.07	6	0.01	12
South Dakota	0.01	38	0.00	22
Tennessee	0.01	42	0.00	30
Texas	0.06	8	0.01	15
Utah	0.03	28	–	–
Vermont	0.02	34	–	–
Virginia	0.04	18	0.00	32
Washington	0.04	14	0.00	29
West Virginia	0.25	1	0.00	33
Wisconsin	0.01	41	0.00	24
Wyoming	–	–	–	–

Source: U.S. Census Bureau, Bureau of Economic Analysis

**Other Tax Collections – State  
FY2006**

State	Revenue per \$1,000 of Income			
	Estate and Gift		Documentary and Stock Transfer	
	Amount	Rank	Amount	Rank
Alabama	\$0.01	47	\$0.39	22
Alaska	0.02	45	–	–
Arizona	0.06	34	–	–
Arkansas	0.03	42	0.58	20
California	0.00	49	–	–
<b>Colorado</b>	<b>0.04</b>	<b>39</b>	–	–
Connecticut	1.10	6	1.02	14
Delaware	0.12	24	4.11	3
Florida	0.11	25	7.53	1
Georgia	0.04	40	0.00	34
Hawaii	0.08	27	1.20	11
Idaho	0.04	37	–	–
Illinois	0.55	17	0.24	26
Indiana	0.73	11	–	–
Iowa	0.73	12	0.18	28
Kansas	0.54	18	–	–
Kentucky	0.37	22	0.03	32
Louisiana	0.08	28	–	–
Maine	1.79	1	0.82	18
Maryland	0.90	10	1.10	13
Massachusetts	0.66	15	0.86	17
Michigan	0.00	50	0.87	16
Minnesota	1.06	7	1.55	8
Mississippi	0.03	43	–	–
Missouri	0.08	29	0.04	31
Montana	0.06	33	–	–
Nebraska	1.15	5	0.21	27
Nevada	0.07	32	1.82	6
New Hampshire	0.07	31	3.08	4
New Jersey	1.51	3	1.62	7
New Mexico	0.05	35	–	–
New York	1.01	8	1.42	10
North Carolina	0.52	20	0.26	25
North Dakota	0.05	36	–	–
Ohio	0.14	23	–	–
Oklahoma	0.72	14	0.15	29
Oregon	0.73	13	0.09	30
Pennsylvania	1.59	2	1.43	9
Rhode Island	0.99	9	0.37	23
South Carolina	0.03	44	0.70	19
South Dakota	0.03	41	0.00	33
Tennessee	0.37	21	1.16	12
Texas	0.02	46	–	–
Utah	0.10	26	–	–
Vermont	1.21	4	0.96	15
Virginia	0.53	19	2.30	5
Washington	0.08	30	4.12	2
West Virginia	0.01	48	0.27	24
Wisconsin	0.57	16	0.42	21
Wyoming	0.04	38	–	–

Source: U.S. Census Bureau, Bureau of Economic Analysis