



Colorado  
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Council  
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**MEMORANDUM**

July 6, 2009

**TO:** Long-Term Fiscal Stability Commission  
**FROM:** Ron Kirk, Economics Section, 303-866-3521  
**SUBJECT:** How Colorado Compares In State and Local Taxes

This memorandum provides an update on how Colorado's state and local taxes compare with that of other states. These rankings provide a national perspective for evaluating the relative tax burden of Colorado's citizens and businesses and for comparing the differences in overall tax structures.

**Summary**

Colorado's combined state and local taxes of \$98.01 per \$1,000 of personal income were the **fifth lowest** in the nation in FY 2005-06. Colorado's tax structure has had a long tradition of having a strong, decentralized local government tax system that has resulted in state taxes that continue to rank among the lowest in the country while local government taxes rank among the highest. As an example, when looking at state taxes, Colorado had the **third** lowest state tax collections (\$48.25 per \$1,000 of personal income) for FY 2007-08 in the country. In comparison, Colorado had the **twelfth** highest local government taxes in the nation at \$49.51 per \$1,000 of income in FY 2005-06. These rankings have remained fairly stable over the last decade.

**Measures Used for Ranking Taxes**

The rankings for taxes in this memorandum are **based on tax collections per \$1,000 of personal income**. However, for comparison purposes, some of the state and local tax rankings are also shown using a per capita measure. Rankings based upon the measure of tax collections per \$1,000 of personal income are used because it provides a better measure of the ability of taxpayers to pay than per capita tax collections.

For example, if in city A taxes were twice as much as in city B, but everyone earned twice as much in city A, the per \$1,000 tax measure would be equal in both cities. The per capita measure would show taxes as being twice as high in city A. For most of Colorado's state and local taxes, the per capita measure results in a higher tax ranking or burden when compared to other states.

State rankings are for FY 2007-08, while the local and combined tax rankings are for FY 2005-06, as this is the most recent year for which local tax data are available. (Local and combined tax ranking data for FY 2006-07 will become available in late July 2009.) This research concludes with a set of tables that provides a state-by-state comparison for tax rankings in the United States using both tax collections per \$1,000 of personal income and per capita measures as follows:

- Appendix A — Combined State and Local Tax Rankings (FY 2005-06);
- Appendix B — State Tax Rankings (FY 2007-08); and
- Appendix C — Local Government Tax Rankings (FY 2005-06).

### Combined State and Local Government Tax Burden

Colorado's combined state and local taxes were the **fifth** lowest in the nation — \$98.01 per \$1,000 of income, which was 15.7 percent below the national average of \$116.22, in FY 2005-06. Combined state and local property taxes were the 32nd highest at \$29.98 per \$1,000 of personal income. Despite the fact that Wyoming does not have an income tax, taxpayers in the state have the highest tax burden in the country due to its relatively high severance, property, and sales taxes. In contrast, South Dakota has the lowest tax burden.

Table 1 shows how combined state and local government taxes in Colorado compare to other states. Table 2 displays the same comparisons using the per capita measure. Table 3 provides a comparison for combined state and local property taxes and Table 4 provides a comparison for combined state and local sales taxes. For combined state and local government taxes, Colorado is ranked fifth lowest using the per \$1,000 measure and 24th lowest when using the per capita measure. For combined property taxes, Colorado is ranked 32<sup>nd</sup> highest using the per \$1,000 measure and 23<sup>th</sup> highest using the per capita measure. Appendix A provides a state-by-state comparison for combined state and local tax rankings using both measures.

**Table 1: How Combined State and Local Government Taxes In Colorado Compare**  
(per \$1,000 income, FY 2005-06)

State	Rank	Tax
Wyoming	1	\$165.92
U.S. Average	n/a	\$116.22
<b>Colorado</b>	46	\$98.01
South Dakota	50	\$91.03

**Table 2: How Combined State and Local Government Taxes In Colorado Compare**  
*(per capita taxes, FY 2005-06)*

State	Rank	Tax
New York	1	\$6,419.76
U.S. Average	n/a	\$4,039.44
<b>Colorado</b>	26	\$3,685.19
Alabama	50	\$2,812.65

**Table 3: How Combined Property Taxes In Colorado Compare**

State	Rank	Tax
<i>(per \$1,000 income, FY 2005-06)</i>		
<b>Colorado</b>	32	\$29.98
U.S. Average	n/a	\$34.92
<i>(per capita taxes, FY 2005-06)</i>		
<b>Colorado</b>	23	\$1,127.39
U.S. Average	n/a	\$1,213.63

**Table 4: How Combined Sales Taxes In Colorado Compare**

State	Rank	Tax
<i>(per \$1,000 income, FY 2005-06)</i>		
<b>Colorado</b>	23	\$27.32
U.S. Average	n/a	\$27.44
<i>(per capita taxes, FY 2005-06)</i>		
<b>Colorado</b>	17	\$1,027.17
U.S. Average	n/a	\$953.64

### State Tax Burden

Colorado has had a long tradition of having a strong, decentralized local government tax system that has resulted in state taxes that rank among the lowest in the country, while local government taxes rank among the highest.

***Colorado has a low state tax burden.*** Colorado had the third lowest state tax collections (\$48.25) per \$1,000 of personal income for FY 2007-08 in the country. In terms of a state-to-state comparison, the state tax burden was nearly the same (the state ranked 47<sup>th</sup>) ten years ago in FY 1997-98, although collections were higher at \$54.68 per \$1,000 of income.

Graph 1 shows the ten-year trend for Colorado and U.S. tax collections. As the state's economy grew in the early 1990s and capital gains income increased more than sevenfold, tax collections or tax burden rose gradually until it reached a peak in FY 1998-99. The tax reductions passed by the General Assembly, the recession, and declining capital gains greatly reduced this trend over the next four years until it reversed after FY 2002-03. After FY 2002-03, the increase in tax collections was likely attributed to larger state income tax collections from capital gains.

**Graph 1: History of State and U.S. Tax Collections Per \$1,000 of Income**

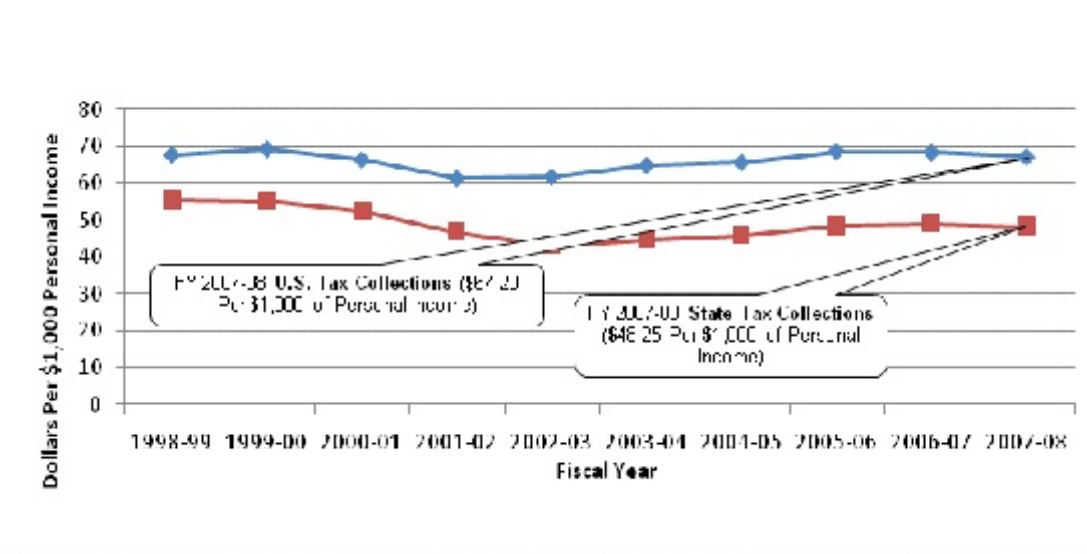


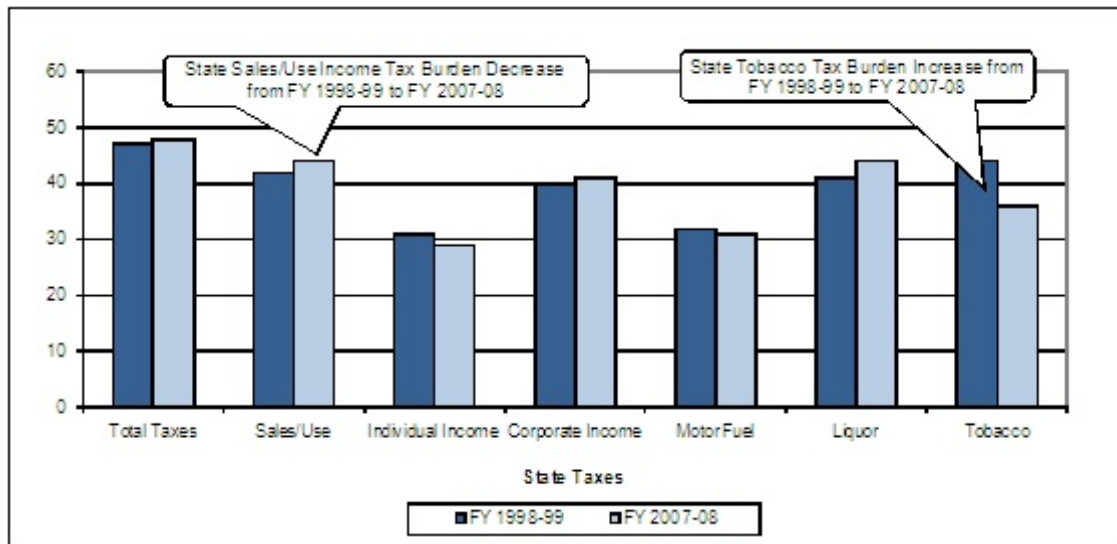
Table 5 shows how selected state taxes in Colorado compare to other states. For state sales/use taxes, Colorado ranked 44<sup>th</sup>, or seventh-lowest. Colorado ranked 29<sup>th</sup> highest for individual income taxes, which is slightly below the median in terms of state income tax burden.

**Table 5: How Selected State Taxes In Colorado Compare**  
*(per \$1,000 income, FY 2007-08)*

State Taxes	Colorado		National	
	Rank	Tax	High	Low
<b>Total Taxes</b>	48	\$48.25	\$308.91	\$41.20
<b>Sales/Use</b>	44	\$11.59	\$52.26	\$0.00
<b>Individual Income</b>	29	\$25.41	\$40.59	\$0.00
<b>Corporate Income</b>	41	\$2.55	\$35.99	\$0.00
<b>Motor Fuel</b>	31	\$3.19	\$7.60	\$0.59
<b>Liquor</b>	44	\$0.18	\$1.43	\$0.07
<b>Tobacco</b>	36	\$1.11	\$3.63	\$0.23
<b>Severance</b>	15	\$0.76	\$254.43	\$0.00

Graph 2 shows a historical comparison of select Colorado taxes compared to other states in terms of tax rankings in FY 1998-99 and in FY 2007-08. When looking at total state taxes, the tax burden, or ranking, in FY 1998-99 was nearly the same as in FY 2007-08. Colorado ranked fourth lowest (rank 47th) 10 years ago and now ranks third lowest (rank 48th). The bar chart in Graph 2 shows that over this time-period, the tax burden in terms of rankings increased for individual, motor fuel, and tobacco taxes while tax burden decreased for total taxes, sales and use, corporate, and liquor taxes.

**Graph 2: Colorado State Tax Ranking in FY 1998-99 and FY 2007-08 (per \$1,000 income)**  
**Rank of 50 = Lowest Tax Burden**



## Local Tax Burden

While state taxes rank as some of the lowest in the U.S., Colorado's decentralized local government tax structure has resulted in local government taxes that rank among the highest.

**Colorado has a high local government tax burden.** Colorado's local tax burden in FY 2005-06 ranked **twelfth** highest in the nation at \$49.51 per \$1,000 of personal income. The local tax burden was nearly the same at \$48.09 per \$1,000 of income (tenth highest) in FY 1996-97. Despite the fact that the ten-year snapshot for local tax burden is nearly identical, in FY 1999-00, Colorado's local tax collections ranked 7<sup>th</sup> highest in the nation.

For FY 2005-06, local taxes accounted for 50.5 percent of combined state and local taxes in Colorado, the fourth highest ratio in the country. The U.S. national average ratio was 40.5 percent. New Hampshire had the highest ratio at 53.9 percent while Vermont's ratio was the lowest at 12.6 percent. In contrast to the local tax ratio, Colorado's state taxes made up 49.5 percent of combined state and local taxes, the fourth-lowest ratio in the country. The U.S. national average ratio for the state component was 59.5 percent. Table 6 shows the relationship between local and state taxes in Colorado and selected states.

**Table 6: Relationship Between State and Local Taxes by State (FY 2005-06)**

	Local Taxes as Percent of Total Taxes	Rankings	State Taxes as Percent of Total Taxes	Rankings
<b>United States</b>	40.5%		59.5%	
Arizona	40.4%	18	59.6%	33
<b>California</b>	32.0%	36	68.0%	15
<b>Colorado</b>	50.5%	4	49.5%	47
Idaho	30.2%	40	69.8%	11
Kansas	40.0%	20	60.0%	31
Montana	29.6%	41	70.4%	10
Nebraska	42.4%	14	57.6%	37
Nevada	37.0%	28	63.0%	23
New Mexico	26.7%	43	73.3%	8
New Hampshire	53.9%	1	46.1%	50
Utah	34.1%	32	65.9%	19
Vermont	12.6%	50	87.4%	1
Wyoming	32.3%	34	67.7%	17

**Major revenue sources for local governments.** Property and sales taxes are the major sources of tax revenue for local governments. While local governments in every state collected property taxes, local governments in 15 states did not collect sales taxes. The high level of fiscal decentralization in Colorado particularly manifests itself in high local sales taxes. This tax burden was the second highest in the country, while local property tax was the 29<sup>th</sup> highest. Table 7 displays the state's rankings and comparisons for these taxes.

**Table 7: How Selected Local Government Taxes In Colorado Compare**  
*(per \$1,000 income, FY 2005-06)*

Local Government Taxes	Colorado		National	
	Rank	Tax	High	Low
Total Taxes	12	\$49.51	\$83.86	\$17.02
Sales	2	\$15.34	\$28.32	\$0.00
Property	29	\$29.98	\$54.43	\$9.96





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## Appendix A

**Table 1**  
**Combined State and Local Taxes, Combined Property Taxes, and Combined Sales Taxes Per \$1,000 of Personal Income (FY 2005-06)**

	Combined State and Local Taxes	Rankings	Combined State and Local Property Taxes	Rankings	Combined State and Local Sales Taxes	Rankings
<b>United States</b>	<b>\$116.22</b>	<b>N/A</b>	<b>\$34.92</b>	<b>N/A</b>	<b>\$27.44</b>	<b>N/A</b>
Alabama	\$95.97	47	\$14.48	50	\$28.89	19
Alaska	\$150.98	3	\$39.93	14	\$7.06	46
Arizona	\$110.25	33	\$30.54	31	\$41.27	8
Arkansas	\$116.91	20	\$17.64	47	\$48.10	4
California	\$121.45	13	\$27.61	36	\$29.93	17
<b>Colorado</b>	<b>\$98.01</b>	<b>46</b>	<b>\$29.98</b>	<b>32</b>	<b>\$27.32</b>	<b>23</b>
Connecticut	\$118.89	15	\$45.27	8	\$18.19	40
Delaware	\$116.09	23	\$17.03	48	\$0.00	47
Florida	\$108.06	40	\$37.34	18	\$35.61	12
Georgia	\$109.21	36	\$31.49	26	\$33.41	14
Hawaii	\$140.00	6	\$22.19	42	\$53.19	2
Idaho	\$111.58	29	\$30.70	30	\$26.73	26
Illinois	\$112.35	27	\$42.13	12	\$19.53	39
Indiana	\$118.70	16	\$43.48	10	\$27.59	22
Iowa	\$110.04	34	\$36.39	20	\$24.38	32
Kansas	\$116.55	22	\$36.51	19	\$31.55	15
Kentucky	\$114.51	24	\$20.44	45	\$23.30	36
Louisiana	\$140.46	5	\$22.06	44	\$58.93	1
Maine	\$142.94	4	\$54.42	4	\$25.64	27
Maryland	\$111.08	30	\$25.68	40	\$14.57	44
Massachusetts	\$109.26	35	\$38.62	17	\$14.30	45
Michigan	\$108.99	37	\$40.93	13	\$24.45	31
Minnesota	\$118.05	19	\$28.03	34	\$23.65	34
Mississippi	\$110.65	31	\$28.08	33	\$41.24	9
Missouri	\$100.68	44	\$27.40	37	\$27.12	24
Montana	\$110.58	32	\$38.77	15	\$0.00	47
Nebraska	\$119.19	14	\$38.73	16	\$28.57	20
Nevada	\$108.23	38	\$27.81	35	\$36.81	11
New Hampshire	\$92.30	49	\$56.81	1	\$0.00	47
New Jersey	\$125.34	9	\$54.44	3	\$18.16	41
New Mexico	\$129.17	8	\$17.67	46	\$45.74	5
New York	\$156.52	2	\$46.12	7	\$27.59	21
North Carolina	\$112.59	26	\$26.21	39	\$25.45	28
North Dakota	\$116.82	21	\$31.30	27	\$25.18	29
Ohio	\$118.16	17	\$34.41	21	\$25.14	30
Oklahoma	\$105.74	41	\$16.93	49	\$29.93	16
Oregon	\$108.13	39	\$32.13	25	\$0.00	47
Pennsylvania	\$113.58	25	\$32.91	22	\$19.92	38
Rhode Island	\$121.91	12	\$49.18	6	\$22.25	37
South Carolina	\$102.76	43	\$32.70	23	\$27.10	25
South Dakota	\$91.03	50	\$31.17	28	\$37.12	10
Tennessee	\$93.38	48	\$22.35	41	\$44.44	6
Texas	\$99.70	45	\$42.77	11	\$29.66	18
Utah	\$118.13	18	\$26.76	38	\$34.52	13
Vermont	\$135.30	7	\$56.43	2	\$16.22	42
Virginia	\$104.75	42	\$32.18	24	\$14.93	43
Washington	\$111.99	28	\$30.75	29	\$52.56	3
West Virginia	\$122.83	10	\$22.11	43	\$23.51	35
Wisconsin	\$122.60	11	\$44.11	9	\$24.16	33
Wyoming	\$165.92	1	\$52.11	5	\$42.50	7
	<b>Combined State and Local Taxes</b>		<b>Combined State and Local Property Taxes</b>		<b>Combined State and Local Sales Taxes</b>	
High	\$165.92	Wyoming	\$56.81	New Hampshire	\$58.93	Louisiana
Low	\$91.03	South Dakota	\$14.48	Alabama	\$0.00	4 States

Source: U.S. Census Bureau, State and Local Government Finances.

## Appendix A (Continued)

Table 2

Combined Per Capita State and Local Taxes, Combined Per Capita Property Taxes, and Combined Per Capita Sales Taxes (FY 2005-06)

	Combined State and Local Taxes	Rankings	Combined State and Local Property Taxes	Rankings	Combined State and Local Sales Taxes	Rankings
<b>United States</b>	<b>\$4,039.44</b>	<b>N/A</b>	<b>\$1,213.63</b>	<b>N/A</b>	<b>\$953.64</b>	<b>N/A</b>
Alabama	\$2,812.65	50	\$424.45	50	\$846.71	26
Alaska	\$5,474.56	4	\$1,447.82	12	\$256.01	46
Arizona	\$3,350.15	36	\$928.09	35	\$1,253.91	9
Arkansas	\$3,155.32	45	\$476.21	49	\$1,298.08	7
California	\$4,549.81	9	\$1,034.31	29	\$1,121.07	13
<b>Colorado</b>	<b>\$3,685.19</b>	<b>26</b>	<b>\$1,127.39</b>	<b>23</b>	<b>\$1,027.17</b>	<b>17</b>
Connecticut	\$5,699.71	3	\$2,170.17	2	\$872.13	23
Delaware	\$4,304.80	14	\$631.44	43	\$0.00	47
Florida	\$3,760.44	24	\$1,299.33	16	\$1,239.05	10
Georgia	\$3,406.50	35	\$982.25	33	\$1,042.18	15
Hawaii	\$4,890.74	6	\$775.22	39	\$1,858.12	2
Idaho	\$3,157.74	44	\$868.73	36	\$756.40	37
Illinois	\$4,099.54	15	\$1,537.41	10	\$712.63	38
Indiana	\$3,667.88	27	\$1,343.67	14	\$852.51	24
Iowa	\$3,470.19	31	\$1,147.64	21	\$768.82	36
Kansas	\$3,812.23	22	\$1,194.14	19	\$1,031.83	16
Kentucky	\$3,250.64	40	\$580.36	45	\$661.31	40
Louisiana	\$3,497.58	30	\$549.36	46	\$1,467.53	4
Maine	\$4,424.22	11	\$1,684.55	8	\$793.48	31
Maryland	\$4,627.32	8	\$1,069.72	26	\$606.78	43
Massachusetts	\$4,765.13	7	\$1,684.36	9	\$623.63	41
Michigan	\$3,563.23	29	\$1,338.06	15	\$799.46	30
Minnesota	\$4,398.00	12	\$1,044.34	27	\$881.12	22
Mississippi	\$2,820.40	49	\$715.76	41	\$1,051.14	14
Missouri	\$3,163.80	43	\$861.20	37	\$852.24	25
Montana	\$3,226.89	41	\$1,131.46	22	\$0.00	47
Nebraska	\$3,919.28	21	\$1,273.65	17	\$939.57	20
Nevada	\$4,053.16	16	\$1,041.59	28	\$1,378.47	5
New Hampshire	\$3,466.33	32	\$2,133.71	3	\$0.00	47
New Jersey	\$5,464.39	5	\$2,373.61	1	\$791.62	33
New Mexico	\$3,639.48	28	\$497.87	48	\$1,288.62	8
New York	\$6,419.76	1	\$1,891.66	5	\$1,131.83	12
North Carolina	\$3,458.05	33	\$804.85	38	\$781.77	34
North Dakota	\$3,723.08	25	\$997.54	31	\$802.48	28
Ohio	\$3,773.80	23	\$1,099.19	25	\$802.93	27
Oklahoma	\$3,183.68	42	\$509.76	47	\$901.10	21
Oregon	\$3,416.84	34	\$1,015.15	30	\$0.00	47
Pennsylvania	\$3,967.13	20	\$1,149.33	20	\$695.81	39
Rhode Island	\$4,387.26	13	\$1,769.78	7	\$800.83	29
South Carolina	\$2,924.60	46	\$930.68	34	\$771.38	35
South Dakota	\$2,872.62	48	\$983.51	32	\$1,171.53	11
Tennessee	\$2,878.52	47	\$688.85	42	\$1,370.05	6
Texas	\$3,315.18	37	\$1,422.09	13	\$986.21	18
Utah	\$3,306.63	38	\$749.19	40	\$966.28	19
Vermont	\$4,442.21	10	\$1,852.93	6	\$532.52	45
Virginia	\$3,977.30	19	\$1,221.69	18	\$566.81	44
Washington	\$4,013.63	18	\$1,102.05	24	\$1,883.80	1
West Virginia	\$3,257.84	39	\$566.53	44	\$623.48	42
Wisconsin	\$4,024.85	17	\$1,448.17	11	\$793.24	32
Wyoming	\$6,191.25	2	\$1,944.54	4	\$1,585.77	3
	<b>Combined State and Local Taxes</b>		<b>Combined State and Local Property Taxes</b>		<b>Combined State and Local Sales Taxes</b>	
High	\$6,419.76	New York	\$2,373.61	New Jersey	\$1,883.80	Washington
Low	\$2,812.65	Alabama	\$424.45	Alabama	\$0.00	4 States

Source: U.S. Census Bureau, State and Local Government Finances.



## Appendix B

**Table 1**  
**State Tax Rankings Per \$1,000 Of Personal Income (FY 2007-08)**  
**Total, Sales and Use, Individual, and Corporate Taxes**

State	Total Taxes		Sales and Use		Individual Income		Corporate Income	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank
United States	\$67.20		\$20.68		\$24.13		\$4.45	
Alabama	\$60.47	38	\$15.25	38	\$20.52	37	\$3.50	32
Alaska	\$308.91	1	\$0.00	46	\$0.00	44	\$35.99	1
Arizona	\$64.49	35	\$29.62	10	\$16.34	40	\$3.76	28
Arkansas	\$68.16	7	\$32.87	5	\$27.45	20	\$4.01	25
California	\$77.17	14	\$21.02	26	\$36.66	4	\$7.79	5
<b>Colorado</b>	<b>\$48.25</b>	<b>48</b>	<b>\$11.59</b>	<b>44</b>	<b>\$25.41</b>	<b>29</b>	<b>\$2.55</b>	<b>41</b>
Connecticut	\$69.67	26	\$16.57	36	\$36.48	6	\$2.78	40
Delaware	\$84.77	10	\$0.00	46	\$29.12	16	\$8.93	4
Florida	\$51.27	46	\$30.78	7	\$0.00	44	\$3.16	35
Georgia	\$57.00	42	\$18.17	32	\$27.73	19	\$2.96	36
Hawaii	\$102.69	3	\$52.26	1	\$30.82	12	\$2.10	45
Idaho	\$76.75	16	\$28.32	11	\$30.23	13	\$4.00	26
Illinois	\$60.01	40	\$15.09	39	\$21.23	34	\$5.92	11
Indiana	\$70.88	24	\$27.27	12	\$22.99	31	\$4.32	21
Iowa	\$66.16	32	\$17.67	33	\$27.34	22	\$3.33	34
Kansas	\$70.58	25	\$22.33	21	\$29.03	17	\$5.20	13
Kentucky	\$77.01	15	\$22.02	24	\$26.67	26	\$4.09	24
Louisiana	\$71.68	22	\$22.54	19	\$20.65	36	\$4.58	19
Maine	\$82.34	11	\$23.97	16	\$32.39	10	\$4.13	23
Maryland	\$63.60	36	\$14.36	41	\$29.99	14	\$2.82	39
Massachusetts	\$68.91	27	\$12.93	42	\$39.43	2	\$6.88	8
Michigan	\$72.39	21	\$22.50	20	\$20.76	35	\$7.17	6
Minnesota	\$66.00	9	\$21.36	25	\$36.51	5	\$4.88	17
Mississippi	\$79.39	12	\$37.61	3	\$18.61	39	\$4.61	18
Missouri	\$54.92	45	\$16.17	37	\$25.64	28	\$1.92	46
Montana	\$77.33	13	\$0.00	46	\$27.37	21	\$5.09	14
Nebraska	\$64.88	34	\$23.84	17	\$26.82	23	\$3.62	31
Nevada	\$60.08	39	\$30.23	9	\$0.00	44	\$0.00	47
New Hampshire	\$41.20	50	\$0.00	46	\$2.16	42	\$11.25	2
New Jersey	\$71.46	23	\$20.81	29	\$29.42	15	\$6.58	10
New Mexico	\$94.08	5	\$32.32	6	\$20.12	38	\$6.69	9
New York	\$72.60	20	\$12.54	43	\$40.59	1	\$5.59	12
North Carolina	\$74.69	17	\$17.28	34	\$36.04	7	\$3.96	27
North Dakota	\$100.45	4	\$23.03	18	\$13.78	41	\$7.04	7
Ohio	\$68.64	28	\$22.17	23	\$26.69	25	\$2.83	38
Oklahoma	\$67.19	30	\$16.60	35	\$22.07	32	\$2.85	37
Oregon	\$55.23	44	\$0.00	46	\$37.85	3	\$3.63	30
Pennsylvania	\$66.67	31	\$18.42	31	\$21.60	33	\$4.55	20
Rhode Island	\$65.83	33	\$20.19	30	\$26.03	27	\$3.48	33
South Carolina	\$61.72	37	\$22.27	22	\$24.38	30	\$2.34	44
South Dakota	\$46.44	49	\$25.74	13	\$0.00	44	\$2.46	42
Tennessee	\$56.19	43	\$33.27	4	\$1.42	43	\$4.90	16
Texas	\$50.53	47	\$24.51	15	\$0.00	44	\$0.00	47
Utah	\$74.67	18	\$24.67	14	\$32.57	9	\$4.96	15
Vermont	\$109.35	2	\$14.57	40	\$26.78	24	\$3.64	29
Virginia	\$57.30	41	\$11.38	45	\$31.49	11	\$2.45	43
Washington	\$67.53	29	\$42.69	2	\$0.00	44	\$0.00	47
West Virginia	\$91.75	6	\$20.87	28	\$28.56	18	\$10.13	3
Wisconsin	\$74.30	19	\$21.02	27	\$32.70	8	\$4.25	22
Wyoming	\$68.07	8	\$30.24	8	\$0.00	44	\$0.00	47
	<b>Total Taxes</b>		<b>Sales and Use</b>		<b>Individual Income</b>		<b>Corporate Income</b>	
High	\$308.91	Alaska	\$52.26	Hawaii	\$40.59	New York	\$35.99	Alaska
Low	\$41.20	New Hampshire	\$0.00	Five States	\$0.00	Seven States	\$0.00	Four States

State tax information from the U.S. Census Bureau is for Fiscal Year 2008, last revised April 1, 2009.

State population data from the U.S. Census Bureau last modified on March 15, 2009.

State personal income from the Bureau of Economic Analysis was revised and released on March 24, 2009.

Calculations of state averages and rankings done by the Colorado Legislative Council Staff.

## Appendix B (Continued)

Table 2  
State Tax Rankings Per \$1,000 Of Personal Income (FY 2007-08)  
Motor Fuel, Liquor, Tobacco, and Franchise Taxes

State	Motor Fuel		Liquor		Tobacco		Franchise	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank
United States	\$3.14		\$0.45		\$1.38		\$0.80	
Alabama	\$3.64	28	\$1.10	2	\$0.97	39	\$0.69	10
Alaska	\$1.54	48	\$1.43	1	\$2.69	7	\$0.03	47
Arizona	\$3.51	28	\$0.31	30	\$1.95	18	\$0.11	28
Arkansas	\$5.52	4	\$0.50	20	\$1.73	22	\$0.27	21
California	\$2.25	45	\$0.22	41	\$0.68	46	\$0.04	45
Colorado	\$3.18	31	\$0.18	44	\$1.11	36	\$0.07	40
Connecticut	\$2.35	44	\$0.22	40	\$1.65	23	\$0.09	35
Delaware	\$3.41	29	\$0.43	24	\$3.63	1	\$17.90	1
Florida	\$3.27	30	\$0.87	8	\$0.63	47	\$0.31	19
Georgia	\$3.17	32	\$0.52	18	\$0.73	44	\$0.20	23
Hawaii	\$1.68	47	\$0.91	6	\$1.78	21	\$0.03	48
Idaho	\$5.04	8	\$0.16	45	\$1.15	34	\$0.05	43
Illinois	\$2.73	42	\$0.30	31	\$1.17	32	\$0.45	14
Indiana	\$4.07	21	\$0.21	42	\$2.47	9	\$0.02	49
Iowa	\$4.24	19	\$0.14	47	\$2.43	10	\$0.38	16
Kansas	\$4.26	17	\$1.05	4	\$1.17	33	\$0.54	13
Kentucky	\$4.73	11	\$0.82	12	\$1.37	28	\$0.58	11
Louisiana	\$3.94	22	\$0.36	28	\$0.95	40	\$1.65	5
Maine	\$5.14	7	\$0.46	23	\$3.37	2	\$0.18	24
Maryland	\$3.10	34	\$0.11	49	\$1.44	26	\$0.29	20
Massachusetts	\$2.12	46	\$0.23	39	\$1.38	27	\$0.07	39
Michigan	\$2.88	40	\$0.40	26	\$3.11	3	\$0.06	41
Minnesota	\$3.04	38	\$0.34	29	\$1.97	17	\$0.03	46
Mississippi	\$5.30	5	\$0.50	19	\$0.70	45	\$1.56	6
Missouri	\$3.69	25	\$0.16	46	\$0.55	48	\$0.44	15
Montana	\$6.48	2	\$0.85	9	\$2.96	5	\$0.10	32
Nebraska	\$4.57	13	\$0.41	25	\$1.17	31	\$0.11	29
Nevada	\$3.05	35	\$0.40	27	\$1.32	30	\$0.71	9
New Hampshire	\$2.51	43	\$0.23	37	\$3.11	4	\$0.08	37
New Jersey	\$1.31	49	\$0.24	35	\$1.84	20	\$0.73	8
New Mexico	\$4.15	20	\$0.68	14	\$0.80	42	\$0.05	42
New York	\$0.59	50	\$0.23	38	\$1.08	37	\$0.08	38
North Carolina	\$5.19	6	\$0.85	10	\$0.81	41	\$1.47	7
North Dakota	\$6.23	3	\$0.30	32	\$1.05	38	\$0.00	50
Ohio	\$4.71	12	\$0.23	36	\$2.41	11	\$0.10	33
Oklahoma	\$3.05	36	\$0.68	13	\$2.00	16	\$0.42	17
Oregon	\$3.15	33	\$0.12	48	\$1.94	19	\$0.10	30
Pennsylvania	\$4.36	16	\$0.58	15	\$2.13	15	\$1.69	4
Rhode Island	\$3.02	39	\$0.27	33	\$2.72	6	\$0.10	31
South Carolina	\$3.90	24	\$1.10	3	\$0.23	50	\$0.57	12
South Dakota	\$4.56	14	\$0.49	22	\$2.25	13	\$0.11	27
Tennessee	\$4.25	18	\$0.57	16	\$1.33	29	\$3.14	3
Texas	\$3.51	27	\$0.89	7	\$1.64	24	\$5.04	2
Utah	\$4.74	10	\$0.50	21	\$0.78	43	\$0.05	44
Vermont	\$3.93	23	\$0.85	11	\$2.55	8	\$0.21	22
Virginia	\$2.86	41	\$0.55	17	\$0.52	49	\$0.17	25
Washington	\$4.40	15	\$1.00	5	\$1.56	25	\$0.09	34
West Virginia	\$7.60	1	\$0.18	43	\$2.16	14	\$0.13	26
Wisconsin	\$4.93	9	\$0.27	34	\$2.39	12	\$0.09	36
Wyoming	\$3.05	37	\$0.07	50	\$1.11	35	\$0.44	16
	<b>Motor Fuel</b>		<b>Liquor</b>		<b>Tobacco</b>		<b>Franchise</b>	
<b>High</b>	\$7.60	West Virginia	\$1.43	Alaska	\$3.63	Delaware	\$17.90	Delaware
<b>Low</b>	\$0.59	New York	\$0.07	Wyoming	\$0.23	South Carolina	\$0.00	North Dakota

State tax information from the U. S. Census Bureau is for Fiscal Year 2005, last revised April 1, 2009.

State population data from the U. S. Census Bureau last modified on March 15, 2009.

State personal income from the Bureau of Economic Analysis was revised and released on March 24, 2009.

Calculations of state averages and rankings done by the Colorado Legislative Council Staff.

Appendix B (Continued)

Table 3  
State Tax Rankings Per \$1,000 of Personal Income (FY 2007-08)  
Pari-mutuel, Estate, and Severance Taxes

State	Pari-mutuels		Estate		Severance	
	Amount	Rank	Amount	Rank	Amount	Rank
United States			\$0.44		\$1.67	
Alabama	\$0.02	20	\$0.00	43	\$1.32	14
Alaska	\$0.02	22	\$0.00	43	\$254.43	1
Arizona	\$0.00	37	\$0.00	43	\$0.21	20
Arkansas	\$0.00	38	\$0.00	43	\$0.33	18
California	\$0.08	3	\$0.00	31	\$0.01	30
<b>Colorado</b>	<b>\$0.02</b>	<b>18</b>	<b>\$0.00</b>	<b>36</b>	<b>\$0.76</b>	<b>15</b>
Connecticut	\$0.01	24	\$0.87	6	\$0.00	35
Delaware	\$0.04	8	\$0.01	29	\$0.00	35
Florida	\$0.00	33	\$0.02	27	\$0.08	25
Georgia	\$0.04	9	\$0.00	42	\$0.00	35
Hawaii	\$0.00	37	\$0.00	33	\$0.00	35
Idaho	\$0.00	37	\$0.00	40	\$0.14	23
Illinois	\$0.03	11	\$0.71	13	\$0.00	35
Indiana	\$0.02	23	\$0.79	10	\$0.00	33
Iowa	\$0.02	19	\$0.77	12	\$0.00	35
Kansas	\$0.04	10	\$0.44	19	\$1.66	11
Kentucky	\$0.02	21	\$0.39	22	\$2.25	10
Louisiana	\$0.04	7	\$0.07	25	\$6.75	7
Maine	\$0.03	13	\$0.89	5	\$0.00	35
Maryland	\$0.07	1	\$0.93	4	\$0.00	35
Massachusetts	\$0.01	30	\$0.80	9	\$0.00	35
Michigan	\$0.01	28	\$0.00	39	\$0.33	17
Minnesota	\$0.02	17	\$0.54	16	\$0.15	22
Mississippi	\$0.00	31	\$0.01	28	\$1.62	12
Missouri	\$0.00	37	\$0.00	43	\$0.00	34
Montana	\$0.00	37	\$0.00	41	\$10.92	5
Nebraska	\$0.00	35	\$0.11	24	\$0.08	26
Nevada	\$0.00	34	\$0.00	43	\$0.73	16
New Hampshire	\$0.00	37	\$0.00	35	\$0.00	35
New Jersey	\$0.05	5	\$1.63	2	\$0.00	35
New Mexico	\$0.00	37	\$0.00	43	\$18.07	4
New York	\$0.01	29	\$1.15	3	\$0.00	35
North Carolina	\$0.03	12	\$0.58	15	\$0.01	32
North Dakota	\$0.00	37	\$0.00	43	\$34.40	3
Ohio	\$0.02	18	\$0.16	23	\$0.02	28
Oklahoma	\$0.03	15	\$0.43	20	\$9.38	6
Oregon	\$0.00	37	\$0.83	8	\$0.09	24
Pennsylvania	\$0.03	14	\$1.67	1	\$0.00	35
Rhode Island	\$0.05	6	\$0.84	7	\$0.00	35
South Carolina	\$0.07	2	\$0.00	34	\$0.00	35
South Dakota	\$0.00	37	\$0.00	32	\$0.24	19
Tennessee	\$0.01	26	\$0.50	17	\$0.01	29
Texas	\$0.00	37	\$0.01	30	\$4.67	9
Utah	\$0.01	27	\$0.00	37	\$1.33	13
Vermont	\$0.00	37	\$0.67	14	\$0.00	35
Virginia	\$0.00	37	\$0.48	18	\$0.01	31
Washington	\$0.00	37	\$0.42	21	\$0.17	21
West Virginia	\$0.01	25	\$0.00	38	\$8.54	8
Wisconsin	\$0.05	4	\$0.78	11	\$0.03	27
Wyoming	\$0.00	32	\$0.04	26	\$35.90	2
	<b>Pari-mutuels</b>		<b>Estate</b>		<b>Severance</b>	
<b>High</b>	<b>\$0.07</b>	<b>Maryland</b>	<b>\$1.67</b>	<b>Pennsylvania</b>	<b>\$254.43</b>	<b>Alaska</b>
<b>Low</b>	<b>\$0.00</b>	<b>13 States</b>	<b>\$0.00</b>	<b>4 States</b>	<b>\$0.00</b>	<b>16 States</b>

State tax information from the U.S. Census Bureau is for Fiscal Year 2008, last revised April 1, 2009.

State population data from the U.S. Census Bureau last modified on March 16, 2009.

State personal income from the Bureau of Economic Analysis was revised and released on March 24, 2009.

Calculations of state averages and rankings done by the Colorado Legislative Council Staff.



## Appendix B (Continued)

**Table 4**  
**Per Capita State Tax Rankings (FY 2007-08)**  
**Total, Sales and Use, Individual Income, and Corporate Income Taxes**

State	Total Taxes		Sales and Use		Individual Income		Corporate Income	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank
United States	\$2,594.80		\$798.65		\$931.60		\$171.94	
Alabama	\$1,960.52	42	\$494.38	43	\$665.19	37	\$113.43	37
Alaska	\$12,369.08	1	\$0.00	46	\$0.00	44	\$1,441.28	1
Arizona	\$2,117.30	39	\$972.65	11	\$536.49	39	\$123.48	33
Arkansas	\$2,660.43	19	\$992.01	10	\$828.42	30	\$121.01	35
California	\$3,226.22	12	\$878.92	17	\$1,532.43	4	\$325.73	6
<b>Colorado</b>	<b>\$1,987.42</b>	<b>40</b>	<b>\$477.56</b>	<b>44</b>	<b>\$1,046.50</b>	<b>16</b>	<b>\$104.90</b>	<b>38</b>
Connecticut	\$3,830.41	5	\$910.89	13	\$2,005.87	1	\$153.07	20
Delaware	\$3,400.37	9	\$0.00	46	\$1,168.11	13	\$358.11	3
Florida	\$1,969.83	41	\$1,182.34	5	\$0.00	44	\$121.35	34
Georgia	\$1,909.33	45	\$608.68	37	\$928.82	23	\$99.02	41
Hawaii	\$4,029.79	4	\$2,050.79	1	\$1,209.40	11	\$82.43	44
Idaho	\$2,440.88	28	\$900.53	16	\$961.48	21	\$127.12	31
Illinois	\$2,461.04	27	\$618.71	34	\$870.85	26	\$242.92	11
Indiana	\$2,354.26	34	\$905.77	15	\$763.51	33	\$143.55	22
Iowa	\$2,310.16	36	\$617.04	35	\$954.76	22	\$116.39	36
Kansas	\$2,577.88	22	\$815.43	21	\$1,060.30	15	\$190.11	14
Kentucky	\$2,373.83	31	\$678.85	31	\$822.21	31	\$125.97	32
Louisiana	\$2,516.14	25	\$791.02	24	\$724.78	35	\$160.79	18
Maine	\$2,798.86	15	\$814.70	22	\$1,101.02	14	\$140.27	23
Maryland	\$2,955.35	13	\$667.20	32	\$1,393.86	7	\$130.87	29
Massachusetts	\$3,376.10	10	\$633.60	33	\$1,932.02	2	\$337.04	4
Michigan	\$2,491.92	26	\$774.49	25	\$714.55	36	\$246.97	10
Minnesota	\$3,535.24	8	\$878.14	18	\$1,500.72	5	\$200.77	13
Mississippi	\$2,265.76	37	\$1,073.39	7	\$531.00	40	\$131.88	27
Missouri	\$1,865.33	48	\$549.18	41	\$670.79	27	\$65.33	46
Montana	\$2,569.38	23	\$0.00	46	\$909.52	25	\$169.05	16
Nebraska	\$2,359.73	33	\$867.00	19	\$975.51	19	\$131.59	26
Nevada	\$2,394.19	29	\$1,204.78	4	\$0.00	44	\$0.00	47
New Hampshire	\$1,715.50	49	\$0.00	46	\$89.87	42	\$468.50	2
New Jersey	\$3,538.20	7	\$1,030.32	8	\$1,456.76	6	\$325.88	5
New Mexico	\$2,888.68	14	\$992.55	9	\$617.69	38	\$205.42	12
New York	\$3,366.07	11	\$681.32	39	\$1,881.90	3	\$259.29	8
North Carolina	\$2,519.60	24	\$582.85	38	\$1,215.93	10	\$133.43	28
North Dakota	\$3,624.46	6	\$830.97	20	\$497.33	41	\$253.84	9
Ohio	\$2,365.80	32	\$764.29	26	\$919.97	24	\$97.43	42
Oklahoma	\$2,351.42	35	\$580.97	40	\$772.55	32	\$99.79	40
Oregon	\$1,940.82	43	\$0.00	46	\$1,330.14	8	\$127.72	30
Pennsylvania	\$2,586.47	21	\$714.44	29	\$838.04	29	\$176.44	15
Rhode Island	\$2,622.03	20	\$804.14	23	\$1,036.62	17	\$138.51	24
South Carolina	\$1,919.55	44	\$692.77	30	\$758.23	34	\$72.73	45
South Dakota	\$1,660.66	50	\$920.51	12	\$0.00	44	\$87.82	43
Tennessee	\$1,876.44	46	\$1,111.21	6	\$47.32	43	\$163.58	17
Texas	\$1,873.72	47	\$908.80	14	\$0.00	44	\$0.00	47
Utah	\$2,227.44	38	\$735.92	28	\$971.60	20	\$147.86	21
Vermont	\$4,098.54	3	\$546.02	42	\$1,003.66	18	\$136.58	25
Virginia	\$2,391.07	30	\$474.98	45	\$1,313.82	9	\$102.25	39
Washington	\$2,782.37	16	\$1,758.99	2	\$0.00	44	\$0.00	47
West Virginia	\$2,695.91	17	\$613.22	36	\$839.16	28	\$297.73	7
Wisconsin	\$2,694.94	18	\$762.31	27	\$1,186.04	12	\$154.15	19
Wyoming	\$4,143.35	2	\$1,422.59	3	\$0.00	44	\$0.00	47
	<b>Total Taxes</b>		<b>Sales and Use</b>		<b>Individual Income</b>		<b>Corporate Income</b>	
<b>High</b>	<b>\$12,369.08</b>	<b>Alaska</b>	<b>\$2,050.79</b>	<b>Hawaii</b>	<b>\$2,005.87</b>	<b>Connecticut</b>	<b>\$1,441.28</b>	<b>Alaska</b>
<b>Low</b>	<b>\$1,660.66</b>	<b>South Dakota</b>	<b>\$ -</b>	<b>Five States</b>	<b>\$ -</b>	<b>Seven States</b>	<b>\$ -</b>	<b>Four States</b>

State tax information from the U.S. Census Bureau is for Fiscal Year 2008, last revised April 1, 2009.

State population data from the U.S. Census Bureau last modified on March 15, 2009.

State personal income from the Bureau of Economic Analysis was revised and released on March 24, 2009.

Calculations of state averages and rankings done by the Colorado Legislative Council Staff.

## Appendix B (Continued)

**Table 5**  
**PerCapita State Tax Rankings (FY 2007-08)**  
**Motor Fuel, Liquor, Tobacco, and Franchise Taxes**

State	Motor Fuel		Liquor		Tobacco		Franchise	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank
United States	\$121.35		\$17.55		\$53.28		\$30.88	
Alabama	\$117.95	37	\$35.63	5	\$31.34	40	\$22.27	10
Alaska	\$61.84	49	\$57.41	1	\$107.84	5	\$1.29	47
Arizona	\$115.11	38	\$10.16	37	\$64.13	23	\$3.66	32
Arkansas	\$166.47	9	\$15.14	23	\$52.10	29	\$8.07	21
California	\$94.05	46	\$9.00	40	\$28.52	41	\$1.69	42
<b>Colorado</b>	<b>\$131.58</b>	<b>26</b>	<b>\$7.32</b>	<b>42</b>	<b>\$45.57</b>	<b>32</b>	<b>\$2.71</b>	<b>40</b>
Connecticut	\$128.97	28	\$12.12	31	\$90.91	10	\$4.99	26
Delaware	\$136.60	24	\$17.09	20	\$145.41	1	\$717.97	1
Florida	\$125.78	30	\$33.47	7	\$24.38	45	\$12.09	20
Georgia	\$106.18	42	\$17.39	18	\$24.48	44	\$6.54	24
Hawaii	\$73.58	47	\$35.71	4	\$69.88	19	\$1.23	48
Idaho	\$160.33	13	\$5.05	47	\$36.61	38	\$1.52	44
Illinois	\$112.14	39	\$12.32	30	\$47.85	31	\$18.25	13
Indiana	\$135.15	25	\$7.06	43	\$82.05	15	\$0.93	49
Iowa	\$148.22	16	\$4.84	48	\$84.76	12	\$13.35	18
Kansas	\$155.45	14	\$38.27	3	\$42.58	35	\$19.73	12
Kentucky	\$145.84	18	\$26.38	12	\$42.15	36	\$17.90	14
Louisiana	\$138.20	23	\$12.57	29	\$33.29	39	\$57.83	5
Maine	\$174.74	7	\$15.72	22	\$114.41	3	\$6.06	25
Maryland	\$143.97	19	\$5.16	46	\$66.94	22	\$13.25	19
Massachusetts	\$104.00	44	\$11.12	33	\$67.56	21	\$3.64	33
Michigan	\$99.00	45	\$13.81	28	\$107.08	6	\$2.02	41
Minnesota	\$125.15	32	\$14.00	27	\$80.88	16	\$1.43	45
Mississippi	\$151.36	15	\$14.41	26	\$19.97	48	\$44.43	7
Missouri	\$125.26	31	\$5.30	44	\$18.60	49	\$15.09	16
Montana	\$215.15	3	\$28.40	11	\$98.28	7	\$3.27	39
Nebraska	\$166.24	10	\$14.84	25	\$42.66	34	\$4.04	27
Nevada	\$122.13	33	\$15.82	21	\$52.70	27	\$28.28	9
New Hampshire	\$104.56	43	\$9.53	39	\$129.39	2	\$3.35	38
New Jersey	\$65.09	48	\$12.03	32	\$91.22	9	\$36.21	8
New Mexico	\$127.48	29	\$20.99	16	\$24.49	43	\$1.53	43
New York	\$27.17	50	\$10.56	36	\$50.10	30	\$3.61	35
North Carolina	\$175.01	6	\$28.80	10	\$27.45	42	\$49.49	6
North Dakota	\$224.78	1	\$10.84	35	\$37.82	37	\$0.00	50
Ohio	\$152.43	12	\$6.09	41	\$63.04	13	\$3.28	37
Oklahoma	\$106.65	41	\$23.96	13	\$69.95	18	\$14.61	17
Oregon	\$110.70	40	\$4.16	49	\$68.25	20	\$3.61	34
Pennsylvania	\$169.28	8	\$22.34	15	\$62.59	14	\$66.49	4
Rhode Island	\$120.32	35	\$10.92	34	\$108.25	4	\$4.04	28
South Carolina	\$121.29	34	\$34.07	6	\$7.05	50	\$17.69	15
South Dakota	\$162.90	11	\$17.35	19	\$80.31	17	\$4.03	29
Tennessee	\$141.95	21	\$18.90	17	\$44.30	33	\$104.64	3
Texas	\$130.15	27	\$32.88	8	\$60.68	26	\$186.74	2
Utah	\$141.35	22	\$14.87	24	\$23.32	46	\$1.36	46
Vermont	\$147.46	17	\$31.92	9	\$95.44	8	\$7.87	22
Virginia	\$119.51	36	\$22.82	14	\$21.84	47	\$7.09	23
Washington	\$161.39	4	\$41.39	2	\$64.11	24	\$3.88	30
West Virginia	\$223.35	2	\$5.23	45	\$63.36	25	\$3.73	31
Wisconsin	\$178.85	5	\$9.79	38	\$66.71	11	\$3.28	38
Wyoming	\$143.36	20	\$3.12	50	\$52.29	28	\$20.77	11
	<b>Motor Fuel</b>		<b>Liquor</b>		<b>Tobacco</b>		<b>Franchise</b>	
<b>High</b>	<b>\$224.78</b>	<b>North Dakota</b>	<b>\$57.41</b>	<b>Alaska</b>	<b>\$145.41</b>	<b>Delaware</b>	<b>\$717.97</b>	<b>Delaware</b>
<b>Low</b>	<b>\$27.17</b>	<b>New York</b>	<b>\$3.12</b>	<b>Wyoming</b>	<b>\$7.05</b>	<b>South Carolina</b>	<b>\$0.00</b>	<b>North Dakota</b>

State tax information from the U.S. Census Bureau is for Fiscal Year 2005, last revised April 1, 2009.

State population data from the U.S. Census Bureau last modified on March 13, 2009.

State personal income from the Bureau of Economic Analysis was revised and released on March 24, 2009.

Calculations of state averages and rankings done by the Colorado Legislative Council Staff.



Appendix B (Continued)

Table 6  
Pari-mutuel, Estate, and Severance Taxes

State	Pari-mutuels		E state		Severance	
	Amount	Rank	Amount	Rank	Amount	Rank
United States	\$0.75		\$16.93		\$60.60	
Alabama	\$0.58	22	\$0.00	129	\$42.71	12
Alaska	\$0.00	37	\$0.00	43	\$0.00	33
Arizona	\$0.07	36	\$0.00	43	\$6.89	19
Arkansas	\$1.87	6	\$0.00	43	\$9.83	17
California	\$0.96	15	\$0.17	31	\$0.37	28
<b>Colorado</b>	<b>\$0.57</b>	<b>23</b>	<b>\$0.09</b>	<b>35</b>	<b>\$31.28</b>	<b>14</b>
Connecticut	\$2.38	2	\$47.66	4	\$0.00	33
Delaware	\$0.17	32	\$0.53	28	\$0.00	33
Florida	\$1.54	9	\$0.67	27	\$0.00	33
Georgia	\$0.00	37	\$0.01	42	\$0.00	33
Hawaii	\$0.00	37	\$0.13	33	\$0.00	33
Idaho	\$1.10	12	\$0.02	40	\$4.52	22
Illinois	\$0.65	21	\$29.07	10	\$0.00	33
Indiana	\$0.67	20	\$26.13	13	\$0.07	31
Iowa	\$1.37	10	\$26.74	12	\$0.00	33
Kansas	\$0.70	19	\$15.93	20	\$60.74	10
Kentucky	\$1.34	11	\$12.04	22	\$69.24	9
Louisiana	\$1.02	13	\$2.55	25	\$236.82	6
Maine	\$2.28	3	\$30.33	8	\$0.00	33
Maryland	\$0.32	30	\$43.32	5	\$0.00	33
Massachusetts	\$0.54	24	\$39.27	6	\$0.00	33
Michigan	\$0.81	18	\$0.02	39	\$11.29	16
Minnesota	\$0.19	31	\$22.29	15	\$6.14	21
Mississippi	\$0.00	37	\$0.42	29	\$46.30	11
Missouri	\$0.00	37	\$0.00	43	\$0.00	32
Montana	\$0.08	35	\$0.02	41	\$362.96	4
Nebraska	\$0.13	34	\$3.87	24	\$2.81	24
Nevada	\$0.00	37	\$0.00	43	\$29.02	15
New Hampshire	\$2.22	4	\$0.10	34	\$0.00	33
New Jersey	\$0.00	37	\$80.74	1	\$0.00	33
New Mexico	\$0.34	29	\$0.00	43	\$554.79	3
New York	\$1.59	7	\$53.40	3	\$0.00	33
North Carolina	\$0.00	37	\$19.49	17	\$0.21	30
North Dakota	\$0.86	17	\$0.00	43	\$1,241.08	2
Ohio	\$0.93	16	\$5.35	23	\$0.82	26
Oklahoma	\$0.00	37	\$15.12	21	\$328.36	5
Oregon	\$0.98	14	\$29.33	9	\$3.16	23
Pennsylvania	\$1.87	5	\$64.68	2	\$0.00	33
Rhode Island	\$2.66	1	\$33.27	7	\$0.00	33
South Carolina	\$0.00	37	\$0.08	36	\$0.00	33
South Dakota	\$0.41	27	\$0.14	32	\$8.59	18
Tennessee	\$0.00	37	\$16.83	19	\$0.38	27
Texas	\$0.42	26	\$0.23	30	\$173.26	8
Utah	\$0.00	37	\$0.04	37	\$39.74	13
Vermont	\$0.00	37	\$25.27	14	\$0.00	33
Virginia	\$0.00	37	\$19.92	16	\$0.27	29
Washington	\$0.50	25	\$17.15	18	\$6.83	20
West Virginia	\$1.59	8	\$0.03	38	\$192.06	7
Wisconsin	\$0.16	33	\$28.36	11	\$0.94	25
Wyoming	\$0.34	28	\$1.68	26	\$1,689.03	1
	<b>Pari-mutuels</b>		<b>E state</b>		<b>Severance</b>	
<b>High</b>	<b>\$2.66</b>	<b>Rhode Island</b>	<b>\$80.74</b>	<b>New Jersey</b>	<b>\$1,689.03</b>	<b>Wyoming</b>
<b>Low</b>	<b>\$0.00</b>	<b>13 States</b>	<b>\$0.00</b>	<b>4 States</b>	<b>\$0.00</b>	<b>16 States</b>

State tax information from the U.S. Census Bureau is for Fiscal Year 2006, last revised April 1, 2009.

State population data from the U.S. Census Bureau last modified on March 18, 2009.

State personal income from the Bureau of Economic Analysis was revised and released on March 24, 2009.

Calculations of state averages and rankings done by the Colorado Legislative Council Staff.

Table 1

Unite
Alaba
Alask
Arizo
Arkar
Calif
Color
Conn
Delav
Florid
Georg
Hawa
Idaho
Illinoi
Indiar
Iowa
Kans
Kentu
Louis
Maine
Maryl
Mass
Michi
Minne
Missi
Misc
Mont
Nebr
Neva
New
New
New
New
North
North
Ohio
Oklar
Oreg
Penn
Rhod
South
South
Tenn
Texas
Utah
Verm
Virgin
West
West
Wisc
Wyor
High
Low
Source

Appendix C (Continued)

Table 2  
Per Capita Local Total, Sales, and Property Tax Rankings (FY 2005-06)

	Total Local Taxes		Local Sales Taxes		Local Property Taxes	
	Taxes	Rankings	Taxes	Rankings	Taxes	Rankings
<b>United States</b>	<b>\$1,637.03</b>	<b>N/A</b>	<b>\$187.45</b>	<b>N/A</b>	<b>\$1,173.78</b>	<b>N/A</b>
Alabama	\$933.71	44	\$357.35	7	\$369.52	49
Alaska	\$1,763.20	10	\$256.01	15	\$1,366.39	12
Arizona	\$1,352.58	28	\$352.32	8	\$861.64	34
Arkansas	\$624.51	49	\$298.09	12	\$268.80	50
California	\$1,456.01	24	\$226.39	17	\$971.50	28
<b>Colorado</b>	<b>\$1,861.73</b>	<b>8</b>	<b>\$576.77</b>	<b>2</b>	<b>\$1,127.39</b>	<b>20</b>
Connecticut	\$2,220.02	3	\$0.00	36	\$2,170.17	2
Delaware	\$901.41	45	\$0.00	36	\$631.44	42
Florida	\$1,662.93	15	\$66.94	27	\$1,288.74	14
Georgia	\$1,536.26	19	\$405.04	4	\$973.94	26
Hawaii	\$1,010.39	38	\$0.00	36	\$775.22	38
Idaho	\$953.75	43	\$0.00	36	\$666.73	33
Illinois	\$1,888.08	6	\$102.50	26	\$1,532.33	8
Indiana	\$1,490.26	23	\$0.00	36	\$1,342.46	13
Iowa	\$1,399.91	26	\$159.52	21	\$1,147.64	18
Kansas	\$1,523.45	21	\$255.81	16	\$1,170.35	17
Kentucky	\$864.38	46	\$2.32	34	\$469.23	48
Louisiana	\$1,350.75	29	\$705.14	1	\$539.22	44
Maine	\$1,681.87	14	\$0.00	36	\$1,653.16	7
Maryland	\$2,003.16	4	\$0.00	36	\$966.28	29
Massachusetts	\$1,748.35	11	\$0.00	36	\$1,684.34	6
Michigan	\$1,217.10	32	\$0.00	36	\$1,116.42	21
Minnesota	\$1,008.87	39	\$13.39	32	\$920.22	32
Mississippi	\$755.35	47	\$0.33	35	\$700.36	40
Missouri	\$1,404.95	25	\$316.63	10	\$866.66	35
Montana	\$954.66	42	\$0.00	36	\$923.76	31
Nebraska	\$1,661.01	16	\$136.27	22	\$1,272.24	15
Nevada	\$1,498.94	22	\$65.11	28	\$973.71	27
New Hampshire	\$1,869.71	7	\$0.00	36	\$1,839.84	4
New Jersey	\$2,430.45	2	\$0.00	36	\$2,373.21	1
New Mexico	\$972.57	41	\$379.76	6	\$469.01	47
New York	\$3,439.73	1	\$547.09	3	\$1,891.66	3
North Carolina	\$1,084.24	37	\$203.18	19	\$804.85	37
North Dakota	\$1,172.66	33	\$130.26	24	\$994.99	24
Ohio	\$1,632.76	17	\$128.12	25	\$1,096.17	22
Oklahoma	\$972.81	40	\$388.75	5	\$509.76	46
Oregon	\$1,325.82	31	\$0.00	36	\$1,008.65	23
Pennsylvania	\$1,618.15	18	\$16.33	31	\$1,144.44	19
Rhode Island	\$1,817.01	9	\$0.00	36	\$1,766.39	5
South Carolina	\$1,100.91	35	\$22.54	30	\$928.38	30
South Dakota	\$1,348.24	30	\$300.86	11	\$983.51	25
Tennessee	\$1,100.29	36	\$292.83	13	\$688.85	41
Texas	\$1,713.37	12	\$186.21	20	\$1,422.09	11
Utah	\$1,126.34	34	\$211.47	18	\$749.19	39
Vermont	\$558.84	50	\$6.40	33	\$522.73	45
Virginia	\$1,702.50	13	\$134.97	23	\$1,219.04	16
Washington	\$1,396.60	27	\$281.41	14	\$842.18	36
West Virginia	\$733.39	48	\$0.00	36	\$584.37	43
Wisconsin	\$1,534.98	20	\$48.18	29	\$1,427.67	10
Wyoming	\$2,001.58	5	\$352.05	9	\$1,514.36	9
	<b>Total Local Taxes</b>		<b>Local Sales Taxes</b>		<b>Local Property Taxes</b>	
High	\$3,439.73	New York	\$705.14	Louisiana	\$2,373.21	New Jersey
Low	\$558.84	Vermont	\$0.00	15 States	\$268.80	Arkansas

Source: U.S. Census Bureau, State and Local Government Finances.