



TAX FOUNDATION

Facts & Figures

HOW DOES YOUR
STATE COMPARE?

2024





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 2024: 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 on our website.

These tables were compiled by Tax Foundation staff. We hope these facts contribute to a healthy public debate.

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

© 2024 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 2024

How Does Your State Compare?

Table of Contents

Table Number	Title	Date
Taxes and Tax Measures		
1	State Tax Collections per Capita	2022
2	State-Local Tax Burdens	2022
3	<i>State Business Tax Climate Index</i>	2024
4	State Revenue per Capita	2022
5	State & Local Tax Collections per Capita	2021
6	State & Local Revenue per Capita	2021
7	Sources of State & Local Tax Collections	2021
8	Federal Aid as a Percentage of State General Revenue	2021
9	Federal Income Tax Payments by Income Percentile	2021
10	Selected Federal Tax Rates	2024
Individual Income Taxes		
11	State Individual Income Tax Rates	2024
12	State Individual Income Tax Collections per Capita	2022
13	State & Local Individual Income Tax Collections per Capita	2021
Corporate Income Taxes		
14	State Corporate Income Tax Rates	2024
15	State Corporate Income Tax Collections per Capita	2022
16	State & Local Corporate Income Tax Collections per Capita	2021
17	State Gross Receipts Taxes	2024
Sales Taxes		
18	State & Local Sales Tax Rates	2024
19	State General Sales Tax Collections per Capita	2022
20	State & Local General Sales Tax Collections per Capita	2021
21	State Sales Tax Breadth	2022

Table of Contents, Continued

Excise Taxes

22	State Gasoline Tax Rates	2024
23	Share of State & Local Road Spending Covered by State & Local Tolls, User Fees, & User Taxes	2021
24	State Cigarette Excise Tax Rates	2024
25	State Vapor Excise Tax Rates	2024
26	State Recreational Marijuana Excise Tax Rates	2024
27	State Spirits Excise Tax Rates	2024
28	State Wine Excise Tax Rates	2024
29	State Beer Excise Tax Rates	2024
30	State & Local Cell Phone Tax Rates	2023
31	Sales Tax Treatment of Groceries, Candy, & Soda	2024
32	State & Local Excise Tax Collections per Capita	2021

Property Taxes

33	Property Taxes Paid as a Percentage of Owner-Occupied Housing Value	2022
34	State & Local Property Tax Collections per Capita	2021
35	State Capital Stock Tax Rates	2024

Estate and Inheritance Taxes

36	State Estate Tax Rates & Exemptions	2024
37	State Inheritance Tax Rates & Exemptions	2024

State Debt

38	State Debt per Capita	2022
39	State & Local Debt per Capita	2021
40	Funded Ratio of Public Pension Plans	2023

Data

41	Income per Capita by State	2022
42	People per Household by State	2019-2022
43	Tax and Transfer Distributions	2019

State Tax Collections per Capita

Fiscal Year 2022

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$4,374		Mont.	\$4,099	23
Ala.	\$3,207	40	Nebr.	\$3,789	31
Alaska	\$3,311	37	Nev.	\$3,789	30
Ariz.	\$3,292	38	N.H.	\$2,497	50
Ark.	\$4,177	21	N.J.	\$5,689	10
Calif.	\$7,200	1	N.M.	\$4,069	24
Colo.	\$3,705	32	N.Y.	\$6,013	9
Conn.	\$6,221	5	N.C.	\$3,572	35
Del.	\$6,153	7	N.D.	\$6,848	3
Fla.	\$2,641	49	Ohio	\$3,176	42
Ga.	\$3,093	44	Okla.	\$3,267	39
Hawaii	\$7,152	2	Ore.	\$4,458	15
Idaho	\$3,950	29	Pa.	\$4,140	22
Ill.	\$4,979	11	R.I.	\$4,380	16
Ind.	\$4,273	18	S.C.	\$3,013	45
Iowa	\$4,030	26	S.D.	\$2,707	48
Kans.	\$4,285	17	Tenn.	\$3,196	41
Ky.	\$3,662	34	Tex.	\$2,718	47
La.	\$3,162	43	Utah	\$4,055	25
Maine	\$4,624	14	Vt.	\$6,822	4
Md.	\$4,757	12	Va.	\$4,226	19
Mass.	\$6,220	6	Wash.	\$4,625	13
Mich.	\$3,693	33	W.Va.	\$3,986	27
Minn.	\$6,097	8	Wis.	\$3,959	28
Miss.	\$3,464	36	Wyo.	\$4,188	20
Mo.	\$2,730	46			

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 2022

State	State-Local Tax Burden as a Share of State Income	Rank	Total Tax Burden (per Capita)
U.S.	11.2%		
Ala.	9.8%	20	\$4,585
Alaska	4.6%	1	\$2,943
Ariz.	9.5%	15	\$5,156
Ark.	10.2%	26	\$5,031
Calif.	13.5%	46	\$10,167
Colo.	9.7%	19	\$6,699
Conn.	15.4%	49	\$12,151
Del.	12.4%	42	\$7,170
Fla.	9.1%	11	\$5,406
Ga.	8.9%	8	\$4,862
Hawaii	14.1%	48	\$8,410
Idaho	10.7%	29	\$5,402
Ill.	12.9%	44	\$8,390
Ind.	9.3%	14	\$5,030
Iowa	11.2%	34	\$6,086
Kans.	11.2%	33	\$6,353
Ky.	9.6%	17	\$4,669
La.	9.1%	12	\$4,762
Maine	12.4%	41	\$6,906
Md.	11.3%	35	\$7,680
Mass.	11.5%	37	\$9,405
Mich.	8.6%	5	\$4,720
Minn.	12.1%	39	\$7,763
Miss.	9.8%	21	\$4,220
Mo.	9.3%	13	\$4,953
Mont.	10.5%	27	\$5,795
Nebr.	11.5%	38	\$6,720
Nev.	9.6%	18	\$5,554
N.H.	9.6%	16	\$6,593
N.J.	13.2%	45	\$9,648
N.M.	10.2%	25	\$4,835
N.Y.	15.9%	50	\$12,083
N.C.	9.9%	23	\$5,299
N.D.	8.8%	7	\$5,403

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

Fiscal Year 2022

State	State-Local Tax Burden as a Share of State Income	Rank	Total Tax Burden (per Capita)
Ohio	10.0%	24	\$5,530
Okla.	9.0%	10	\$4,527
Ore.	10.8%	31	\$6,572
Pa.	10.6%	28	\$6,723
R.I.	11.4%	36	\$6,948
S.C.	8.9%	9	\$4,596
S.D.	8.4%	4	\$5,196
Tenn.	7.6%	3	\$4,036
Tex.	8.6%	6	\$4,994
Utah	12.1%	40	\$6,750
Vt.	13.6%	47	\$7,958
Va.	12.5%	43	\$7,979
Wash.	10.7%	30	\$7,803
W.Va.	9.8%	22	\$4,479
Wis.	10.9%	32	\$6,231
Wyo.	7.5%	2	\$4,691
D.C.	12.0%	(39)	\$11,654

Note: Payments made to out-of-state governments are tallied in the 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 2022*.

2024 State Business Tax Climate Index

As of July 1, 2023

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

2024 State Business Tax Climate Index

As of July 1, 2023

State	Overall Index Rank	Ranking on Five Component Taxes				
		Corp. Tax	Ind. Income Tax	Sales Tax	Unemp. Ins. Tax	Prop. Tax
N.Y.	49	24	50	42	39	49
N.C.	9	5	15	20	6	12
N.D.	17	10	20	32	14	7
Ohio	36	39	40	36	12	5
Okla.	19	4	23	38	2	15
Ore.	28	49	41	4	38	20
Pa.	31	41	22	16	21	14
R.I.	41	40	31	22	49	35
S.C.	29	6	29	33	27	36
S.D.	2	1	1	27	35	30
Tenn.	15	42	6	46	20	33
Tex.	13	46	7	37	8	39
Utah	8	14	11	21	17	8
Vt.	43	38	39	17	18	48
Va.	25	16	34	10	36	29
Wash.	35	37	8	49	19	25
W.Va.	21	17	24	24	33	10
Wis.	24	33	38	6	28	16
Wyo.	1	1	1	7	23	34
D.C.	(48)	(30)	(48)	(38)	(38)	(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, *2024 State Business Tax Climate Index*.

State Revenue per Capita

Fiscal Year 2022

State	Revenue per Capita	Rank	State	Revenue per Capita	Rank
U.S.	\$9,388		Mont.	\$9,898	19
Ala.	\$8,444	36	Nebr.	\$7,734	42
Alaska	\$14,152	2	Nev.	\$6,918	45
Ariz.	\$7,884	39	N.H.	\$7,826	40
Ark.	\$9,289	26	N.J.	\$10,305	16
Calif.	\$12,902	9	N.M.	\$13,244	5
Colo.	\$8,024	37	N.Y.	\$11,809	12
Conn.	\$13,164	6	N.C.	\$9,300	25
Del.	\$13,765	3	N.D.	\$13,385	4
Fla.	\$5,731	50	Ohio	\$9,004	31
Ga.	\$6,294	48	Okla.	\$7,734	41
Hawaii	\$16,130	1	Ore.	\$11,545	13
Idaho	\$7,934	38	Pa.	\$10,469	15
Ill.	\$9,347	24	R.I.	\$12,752	10
Ind.	\$10,268	17	S.C.	\$7,711	43
Iowa	\$9,102	28	S.D.	\$6,454	47
Kans.	\$9,048	30	Tenn.	\$6,192	49
Ky.	\$9,883	20	Tex.	\$7,211	44
La.	\$9,411	22	Utah	\$8,923	33
Maine	\$9,267	27	Vt.	\$13,011	7
Md.	\$9,409	23	Va.	\$8,943	32
Mass.	\$12,325	11	Wash.	\$9,550	21
Mich.	\$8,788	34	W.Va.	\$9,966	18
Minn.	\$10,753	14	Wis.	\$8,540	35
Miss.	\$9,070	29	Wyo.	\$12,927	8
Mo.	\$6,827	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 2021

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$6,322		Mont.	\$5,065	31
Ala.	\$4,227	49	Nebr.	\$6,345	18
Alaska	\$4,189	50	Nev.	\$5,080	30
Ariz.	\$4,606	41	N.H.	\$5,386	25
Ark.	\$4,842	35	N.J.	\$8,308	4
Calif.	\$9,229	3	N.M.	\$5,179	29
Colo.	\$6,387	17	N.Y.	\$10,380	1
Conn.	\$9,469	2	N.C.	\$4,859	33
Del.	\$6,668	13	N.D.	\$7,007	11
Fla.	\$4,339	47	Ohio	\$5,343	27
Ga.	\$4,551	42	Okla.	\$4,450	44
Hawaii	\$7,778	6	Ore.	\$6,498	15
Idaho	\$4,541	43	Pa.	\$6,264	19
Ill.	\$7,379	9	R.I.	\$6,497	16
Ind.	\$5,354	26	S.C.	\$4,375	46
Iowa	\$5,926	22	S.D.	\$4,619	40
Kans.	\$5,945	21	Tenn.	\$4,236	48
Ky.	\$4,671	38	Tex.	\$4,822	36
La.	\$4,856	34	Utah	\$5,616	24
Maine	\$6,757	12	Vt.	\$7,527	7
Md.	\$7,248	10	Va.	\$6,179	20
Mass.	\$8,110	5	Wash.	\$6,644	14
Mich.	\$4,981	32	W.Va.	\$4,712	37
Minn.	\$7,451	8	Wis.	\$5,700	23
Miss.	\$4,449	45	Wyo.	\$5,194	28
Mo.	\$4,635	39	D.C.	\$13,275	(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 2021

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$12,254		Mont.	\$11,768	24
Ala.	\$10,771	35	Nebr.	\$11,903	22
Alaska	\$18,841	1	Nev.	\$9,418	45
Ariz.	\$9,956	41	N.H.	\$9,878	42
Ark.	\$10,481	38	N.J.	\$13,224	14
Calif.	\$16,134	4	N.M.	\$14,499	11
Colo.	\$11,890	23	N.Y.	\$18,035	2
Conn.	\$14,608	9	N.C.	\$10,519	37
Del.	\$14,841	7	N.D.	\$15,640	5
Fla.	\$9,300	47	Ohio	\$11,192	31
Ga.	\$9,175	48	Okla.	\$9,686	43
Hawaii	\$15,140	6	Ore.	\$13,668	13
Idaho	\$9,309	46	Pa.	\$12,655	17
Ill.	\$12,120	20	R.I.	\$14,761	8
Ind.	\$11,284	30	S.C.	\$10,122	40
Iowa	\$12,230	19	S.D.	\$9,092	49
Kans.	\$11,631	27	Tenn.	\$8,843	50
Ky.	\$11,049	32	Tex.	\$10,408	39
La.	\$11,739	25	Utah	\$11,686	26
Maine	\$12,036	21	Vt.	\$13,901	12
Md.	\$12,580	18	Va.	\$11,605	28
Mass.	\$14,592	10	Wash.	\$12,883	16
Mich.	\$10,799	34	W.Va.	\$11,391	29
Minn.	\$12,996	15	Wis.	\$10,610	36
Miss.	\$10,892	33	Wyo.	\$16,956	3
Mo.	\$9,506	44	D.C.	\$25,151	(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 2021

State	Property	General Sales	Individual Income	Corporate Income	Other Taxes (a)
U.S.	30.0%	22.7%	25.9%	4.7%	16.7%
Ala.	15.6%	32.2%	23.5%	5.3%	23.4%
Alaska	55.5%	8.6%	0.0%	4.1%	31.8%
Ariz.	27.0%	39.5%	19.4%	2.7%	11.4%
Ark.	17.2%	38.5%	23.6%	4.2%	16.5%
Calif.	22.7%	16.5%	40.6%	7.2%	12.9%
Colo.	32.3%	24.2%	27.5%	3.4%	12.5%
Conn.	34.8%	15.4%	30.0%	7.6%	12.2%
Del.	16.5%	0.0%	31.8%	5.1%	46.6%
Fla.	37.1%	35.5%	0.0%	3.6%	23.9%
Ga.	30.5%	24.4%	28.8%	3.5%	12.7%
Hawaii	20.7%	32.3%	29.9%	1.7%	15.4%
Idaho	24.2%	29.0%	28.2%	4.0%	14.6%
Ill.	33.5%	16.8%	23.5%	6.1%	20.1%
Ind.	22.6%	25.4%	32.3%	3.8%	16.0%
Iowa	32.7%	23.6%	23.1%	4.2%	16.5%
Kans.	30.1%	27.5%	26.4%	4.2%	11.7%
Ky.	20.7%	21.6%	32.7%	5.5%	19.5%
La.	20.5%	41.0%	17.6%	2.6%	18.3%
Maine	41.7%	20.4%	22.2%	3.0%	12.6%
Md.	25.1%	12.2%	38.5%	4.1%	20.1%
Mass.	34.5%	13.7%	34.7%	6.5%	10.5%
Mich.	33.4%	22.4%	25.3%	3.0%	16.0%
Minn.	25.1%	16.6%	35.6%	5.7%	17.0%
Miss.	27.2%	32.3%	19.2%	4.2%	17.1%
Mo.	28.8%	26.9%	28.7%	2.7%	13.0%
Mont.	36.1%	0.0%	33.5%	4.8%	25.7%
Nebr.	34.2%	23.0%	25.1%	4.6%	13.1%
Nev.	23.8%	44.3%	0.0%	0.0%	31.9%
N.H.	61.1%	0.0%	2.0%	13.5%	23.4%
N.J.	42.6%	16.6%	21.9%	7.7%	11.2%
N.M.	18.1%	40.3%	10.9%	1.4%	29.3%
N.Y.	32.4%	15.9%	34.4%	5.9%	11.4%

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

Fiscal Year 2021

State	Property	General Sales	Individual Income	Corporate Income	Other Taxes (a)
N.C.	23.0%	26.4%	30.8%	2.9%	16.9%
N.D.	22.4%	21.8%	8.2%	2.8%	44.8%
Ohio	29.0%	26.9%	26.4%	0.4%	17.2%
Okla.	20.5%	31.9%	21.1%	3.4%	23.1%
Ore.	28.0%	0.0%	40.8%	4.9%	26.3%
Pa.	26.8%	18.0%	27.0%	5.7%	22.5%
R.I.	37.9%	18.8%	24.7%	3.6%	15.0%
S.C.	31.3%	23.6%	23.8%	3.2%	18.1%
S.D.	35.7%	40.1%	0.0%	1.3%	23.0%
Tenn.	21.8%	44.2%	0.6%	8.6%	24.8%
Tex.	45.6%	34.5%	0.0%	0.0%	19.9%
Utah	21.7%	27.0%	35.4%	4.0%	12.0%
Vt.	39.7%	10.7%	25.3%	3.4%	20.8%
Va.	30.9%	15.2%	31.9%	2.9%	19.1%
Wash.	28.5%	47.4%	0.0%	0.0%	24.1%
W.Va.	22.9%	19.2%	26.9%	3.8%	27.2%
Wis.	31.3%	20.4%	26.9%	7.5%	13.9%
Wyo.	41.5%	27.4%	0.0%	0.0%	31.1%
D.C.	33.8%	13.9%	29.7%	9.7%	12.9%

(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 2021

State	Fed. Aid as a Percentage of General Revenue	Rank	State	Fed. Aid as a Percentage of General Revenue	Rank
U.S.	37.6%		Mont.	51.5%	3
Ala.	41.4%	19	Nebr.	38.1%	28
Alaska	57.3%	1	Nev.	35.3%	37
Ariz.	49.1%	5	N.H.	45.1%	12
Ark.	40.3%	23	N.J.	30.6%	46
Calif.	28.4%	48	N.M.	47.8%	7
Colo.	35.9%	36	N.Y.	41.9%	16
Conn.	31.9%	44	N.C.	38.0%	29
Del.	40.7%	22	N.D.	40.2%	24
Fla.	37.5%	31	Ohio	41.2%	20
Ga.	43.1%	14	Okla.	37.4%	32
Hawaii	44.0%	13	Ore.	33.1%	41
Idaho	38.8%	27	Pa.	39.2%	25
Ill.	32.1%	43	R.I.	51.1%	4
Ind.	46.9%	8	S.C.	37.3%	34
Iowa	32.3%	42	S.D.	39.1%	26
Kans.	27.0%	49	Tenn.	41.6%	18
Ky.	46.3%	9	Tex.	45.8%	10
La.	55.2%	2	Utah	27.0%	50
Maine	41.7%	17	Vt.	34.4%	38
Md.	38.0%	30	Va.	33.4%	39
Mass.	37.0%	35	Wash.	33.3%	40
Mich.	37.3%	33	W.Va.	42.6%	15
Minn.	29.6%	47	Wis.	31.4%	45
Miss.	45.4%	11	Wyo.	48.7%	6
Mo.	41.1%	21			

Note: Figures are calculated by dividing each state's "Intergovernmental Revenue" by its "General Revenue." "Intergovernmental Revenue" includes money transferred from the federal government to states. It also includes an extremely modest amount of revenue transferred from local to state governments, which can be disentangled by using older data. Given the significant increases associated with the COVID-19 pandemic response, the newer data were chosen. "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 Government Finances"; Tax Foundation calculations.

Federal Income Tax Payments by Income Percentile

Tax Year 2021

Income Percentile	Income Taxes Paid (\$ Millions)	Group's Share of Total AGI	Group's Share of Income Taxes	Average Income Tax Rate
All Taxpayers	\$2,193,150	100.0%	100.0%	14.9%
Top 1%	\$1,004,063	26.3%	45.8%	25.9%
Top 5%	\$1,439,657	42.0%	65.6%	23.3%
Top 10%	\$1,662,623	52.6%	75.8%	21.5%
Top 25%	\$1,956,857	72.1%	89.2%	18.4%
Top 50%	\$2,141,925	89.6%	97.7%	16.2%
Bottom 50%	\$51,225	10.4%	2.3%	3.3%

Note: There were roughly 153.6 million total federal income tax filers in 2021. Total adjusted gross income (AGI) was roughly \$14.7 trillion. The top 1% of earners have AGI above \$682,577; the top 5% have AGI above \$252,840; the top 10% have AGI above \$169,800; the top 25% have AGI above \$94,440; and the top 50% have AGI above \$46,637.

Sources: Tax Foundation, "Summary of the Latest Federal Income Tax Data, 2024 Update"; IRS, Statistics of Income Division.

Selected Federal Tax Rates

Calendar Year 2024

Individual Income Tax			Social Security and Medicare Payroll Taxes (a)		
Single					
Rates		Brackets	Rates		Brackets
10%	>	\$0	15.3%	>	\$0
12%	>	\$11,600	2.9%	>	\$168,600
22%	>	\$47,150	3.8%	>	\$200,000
24%	>	\$100,525	Corporate Income Tax		
32%	>	\$191,950	Rates		Brackets
35%	>	\$243,725	21%	>	\$0
37%	>	\$609,350	Select Federal Excise Taxes (b)		
Married Filing Jointly			Item	Rate	
Rates		Brackets	Pistols & Revolvers	10%	
10%	>	\$0	Other Firearms	11%	
12%	>	\$23,200	Ammunition	11%	
22%	>	\$94,300	Indoor Tanning	10%	
24%	>	\$201,050	Tackle Boxes	3%	
32%	>	\$383,900	Arrow Shafts	59¢ per shaft	
35%	>	\$487,450	Air Transportation	7.5%	
37%	>	\$731,200	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%	>	\$16,550			
22%	>	\$63,100			
24%	>	\$100,500			
32%	>	\$191,950			
35%	>	\$243,700			
37%	>	\$609,350			

(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 \$168,600. 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; American Petroleum Institute; Alcohol and Tobacco Tax and Trade Bureau.

State Individual Income Tax Rates

As of March 15, 2024

State	Rates	Brackets	State	Rates	Brackets
Ala. (a, b)	2% >	\$0	Hawaii	1.40% >	\$0
	4% >	\$500		3.20% >	\$2,400
	5% >	\$3,000		5.50% >	\$4,800
Alaska	None	6.40% >		\$9,600	
Ariz.	2.5% >	\$0		6.80% >	\$14,400
Ark. (c, d)	2.0% >	\$0		7.20% >	\$19,200
	4.0% >	\$4,400		7.60% >	\$24,000
	4.4% >	\$8,800		7.90% >	\$36,000
Calif. (b, c, e, f, g)	1.0% >	\$0		8.25% >	\$48,000
	2.0% >	\$10,412		9.00% >	\$150,000
	4.0% >	\$24,684		10.00% >	\$175,000
	6.0% >	\$38,959	11.00% >	\$200,000	
	8.0% >	\$54,081	Idaho	5.8% >	\$2,500
	9.3% >	\$68,350	Ill.	4.95% >	\$0
	10.3% >	\$349,137	Ind. (b)	3.05% >	\$0
	11.3% >	\$418,961	Iowa (b, c)	4.40% >	\$0
12.3% >	\$698,271	4.82% >		\$6,210	
13.3% >	\$1,000,000	5.70% >		\$31,050	
Colo. (b)	4.4% >	\$0	Kans. (b)	3.10% >	\$0
Conn. (h)	2.00% >	\$0	5.25% >	\$15,000	
	4.50% >	\$10,000	5.70% >	\$30,000	
	5.50% >	\$50,000	Ky. (b)	4% >	\$0
	6.00% >	\$100,000	La.	1.85% >	\$0
	6.50% >	\$200,000		3.50% >	\$12,500
	6.90% >	\$250,000		4.25% >	\$50,000
Del. (b)	6.99% >	\$500,000	Maine (c)	5.80% >	\$0
	2.20% >	\$2,000		6.75% >	\$26,050
	3.90% >	\$5,000		7.15% >	\$61,600
	4.80% >	\$10,000	Md. (b)	2.00% >	\$0
	5.20% >	\$20,000		3.00% >	\$1,000
5.55% >	\$25,000	4.00% >		\$2,000	
6.60% >	\$60,000	4.75% >		\$3,000	
Fla.	None	5.00% >		\$100,000	
Ga.	5.49% >	\$0		5.25% >	\$125,000
			5.50% >	\$150,000	
			5.75% >	\$250,000	

State Individual Income Tax Rates

As of March 15, 2024

State	Rates	Brackets	State	Rates	Brackets
Mass.	5% >	\$0	N.Y. (b, h)	4.00% >	\$0
	9% >	\$1,000,000		4.50% >	\$8,500
Mich. (b)	4.25% >	\$0		5.25% >	\$11,700
Minn. (c)	5.35% >	\$0		5.50% >	\$13,900
	6.80% >	\$31,690		6.00% >	\$80,650
	7.85% >	\$104,090		6.85% >	\$215,400
	9.85% >	\$193,240		9.65% >	\$1,077,550
Miss.	4.7% >	\$10,000		10.30% >	\$5,000,000
Mo. (a, b, c)	2.00% >	\$1,273		10.90% >	\$25,000,000
	2.50% >	\$2,546	N.C.	4.5% >	\$0
	3.00% >	\$3,819	N.D. (c, e)	1.95% >	\$44,725
	3.50% >	\$5,092		2.50% >	\$225,975
	4.00% >	\$6,365	Ohio (b, c, e)	2.765% >	\$26,050
	4.50% >	\$7,638		3.990% >	\$115,300
	4.80% >	\$8,911	Okla.	0.25% >	\$0
Mont. (a, c)	4.70% >	\$0		0.75% >	\$1,000
	5.90% >	\$20,500		1.75% >	\$2,500
Nebr. (c)	2.46% >	\$0		2.75% >	\$3,750
	3.51% >	\$3,700		3.75% >	\$4,900
	5.01% >	\$22,170		4.75% >	\$7,200
	5.84% >	\$35,730	Ore. (a, b, c, g)	4.75% >	\$0
Nev.	None			6.75% >	\$4,300
N.H. (i)	3% >	\$0		8.75% >	\$10,750
N.J. (b)	1.400% >	\$0		9.90% >	\$125,000
	1.750% >	\$20,000	Pa. (b)	3.07% >	\$0
	3.500% >	\$35,000	R.I. (c)	3.75% >	\$0
	5.525% >	\$40,000		4.75% >	\$77,450
	6.370% >	\$75,000		5.99% >	\$176,050
	8.970% >	\$500,000	S.C. (c, e)	0.0% >	\$0
	10.750% >	\$1,000,000		3.0% >	\$3,460
N.M.	1.7% >	\$0		6.4% >	\$17,330
	3.2% >	\$5,500	S.D.	None	
	4.7% >	\$11,000	Tenn.	None	
	4.9% >	\$16,000	Tex.	None	
	5.9% >	\$210,000	Utah	4.55% >	\$0

State Individual Income Tax Rates

As of March 15, 2024

State	Rates	Brackets	State	Rates	Brackets
Vt. (c, e)	3.35% >	\$0	Wis. (c)	3.50% >	\$0
	6.60% >	\$45,400		4.40% >	\$14,320
	7.60% >	\$110,050		5.30% >	\$28,640
	8.75% >	\$229,550		7.65% >	\$315,310
Va.	2.00% >	\$0	Wyo.	None	
	3.00% >	\$3,000	D.C.	4.00% >	\$0
	5.00% >	\$5,000		6.00% >	\$10,000
	5.75% >	\$17,000		6.50% >	\$40,000
Wash. (j)	7% >	\$0		8.50% >	\$60,000
W.Va. (b)	2.36% >	\$0	9.25% >	\$250,000	
	3.15% >	\$10,000	9.75% >	\$500,000	
	3.54% >	\$25,000	10.75% >	\$1,000,000	
	4.72% >	\$40,000			
	5.12% >	\$60,000			

- (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: AL--0.10%; DE--0.16%; IN--0.62%; IA--0.11%; KY--1.33%; MD--2.40%; MI--0.17%; MO--0.22%; NY--1.63%; OH--1.57%; PA--1.23%. In CA, CO, KS, NJ, OR, and WV some jurisdictions have payroll taxes, flat-rate wage taxes, or interest and dividend income taxes. See Jared Walczak, Janelle Fritts, and Maxwell James, "Local Income Taxes: A Primer," Tax Foundation, February 23, 2023, <https://taxfoundation.org/local-income-taxes-2023/>.
- (c) Bracket levels are adjusted for inflation every year.
- (d) Rates apply to individuals earning more than \$87,000 in Arkansas. A special tax table exists for individuals who earn less than \$87,000.
- (e) 2023 brackets due to data availability.
- (f) Rates includes the additional mental health services tax at the rate of 1 percent on taxable income in excess of \$1 million.
- (g) California and Oregon do not fully index their top brackets.
- (h) 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.
- (i) In New Hampshire, tax applies to interest and dividend income only.
- (j) In Washington, tax applies to capital gains only.

Note: Brackets are for single taxpayers. Some states double bracket widths for joint filers (Ala., Conn., Hawaii, 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 (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.

State Individual Income Tax Collections per Capita

Fiscal Year 2022

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$1,669		Mont.	\$2,116	11
Ala.	\$1,196	34	Nebr.	\$1,642	22
Alaska (a)	\$0	--	Nev. (a)	\$0	--
Ariz.	\$1,018	36	N.H. (b)	\$110	42
Ark.	\$1,216	33	N.J.	\$2,224	10
Calif.	\$3,748	1	N.M.	\$615	40
Colo.	\$1,994	13	N.Y.	\$3,577	2
Conn.	\$2,729	5	N.C.	\$1,642	23
Del.	\$2,345	8	N.D.	\$605	41
Fla. (a)	\$0	--	Ohio	\$955	38
Ga.	\$1,667	20	Okla.	\$1,030	35
Hawaii	\$2,616	7	Ore.	\$2,779	4
Idaho	\$1,329	30	Pa.	\$1,340	29
Ill.	\$1,806	17	R.I.	\$1,771	18
Ind.	\$1,716	19	S.C.	\$1,287	31
Iowa	\$1,553	24	S.D. (a)	\$0	--
Kans.	\$1,646	21	Tenn. (a)	\$0	--
Ky.	\$1,368	28	Tex. (a)	\$0	--
La.	\$978	37	Utah	\$2,004	12
Maine	\$1,861	16	Vt.	\$1,959	15
Md.	\$1,981	14	Va.	\$2,269	9
Mass.	\$3,490	3	Wash. (c)	\$0	--
Mich.	\$1,283	32	W.Va.	\$1,412	27
Minn.	\$2,642	6	Wis.	\$1,524	25
Miss.	\$863	39	Wyo. (a)	\$0	--
Mo.	\$1,445	26			

(a) State has no individual income tax.

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

(c) State now taxes capital gains income, which may be reflected in income tax collections in future FYs, depending on state and Census classifications.

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 2021

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$1,639		Mont.	\$1,695	17
Ala.	\$995	35	Nebr.	\$1,592	20
Alaska (a)	\$0	--	Nev. (a)	\$0	--
Ariz.	\$893	37	N.H. (b)	\$107	42
Ark.	\$1,141	33	N.J.	\$1,817	13
Calif.	\$3,743	1	N.M.	\$567	41
Colo.	\$1,759	14	N.Y.	\$3,573	2
Conn.	\$2,845	3	N.C.	\$1,496	25
Del.	\$2,122	9	N.D.	\$576	40
Fla. (a)	\$0	--	Ohio	\$1,413	26
Ga.	\$1,310	29	Okla.	\$941	36
Hawaii	\$2,325	8	Ore.	\$2,650	7
Idaho	\$1,279	30	Pa.	\$1,692	18
Ill.	\$1,731	15	R.I.	\$1,605	19
Ind.	\$1,727	16	S.C.	\$1,042	34
Iowa	\$1,366	27	S.D. (a)	\$0	--
Kans.	\$1,572	21	Tenn. (b)	\$26	43
Ky.	\$1,527	23	Tex. (a)	\$0	--
La.	\$854	39	Utah	\$1,986	10
Maine	\$1,499	24	Vt.	\$1,906	12
Md.	\$2,793	5	Va.	\$1,969	11
Mass.	\$2,817	4	Wash. (a)	\$0	--
Mich.	\$1,260	32	W.Va.	\$1,266	31
Minn.	\$2,654	6	Wis.	\$1,535	22
Miss.	\$854	38	Wyo. (c)	\$0	--
Mo.	\$1,329	28	D.C.	\$3,945	(1)

(a) State has no individual income tax.

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

(c) State now taxes capital gains income, which may be reflected in income tax collections in future FYs, depending on state and Census classifications.

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 Corporate Income Tax Rates

As of March 15, 2024

State	Rates	Brackets	State	Rates	Brackets
Ala.	6.5%	> \$0	Maine	3.50%	> \$0
Alaska	0.0%	> \$0		7.93%	> \$350,000
	2.0%	> \$25,000		8.33%	> \$1,050,000
	3.0%	> \$49,000		8.93%	> \$3,500,000
	4.0%	> \$74,000	Md.	8.25%	> \$0
	5.0%	> \$99,000	Mass.	8%	> \$0
	6.0%	> \$124,000	Mich.	6%	> \$0
	7.0%	> \$148,000	Minn.	9.8%	> \$0
	8.0%	> \$173,000	Miss.	4%	> \$5,000
	9.0%	> \$198,000		5%	> \$10,000
	9.4%	> \$222,000	Mo.	4%	> \$0
Ariz.	4.9%	> \$0	Mont.	6.75%	> \$0
Ark.	1.0%	> \$0	Nebr.	5.58%	> \$0
	2.0%	> \$3,000		5.84%	> \$100,000
	3.0%	> \$6,000	Nev.	(b)	
	4.8%	> \$11,000	N.H.	7.5%	> \$0
Calif.	8.84%	> \$0	N.J. (e)	6.5%	> \$0
Colo.	4.40%	> \$0		7.5%	> \$50,000
Conn. (a)	7.5%	> \$0		9.0%	> \$100,000
Del. (b)	8.7%	> \$0	N.M.	4.8%	> \$0
Fla.	5.5%	> \$0		5.9%	> \$500,000
Ga. (c)	5.75%	> \$0	N.Y.	6.50%	> \$0
Hawaii	4.4%	> \$0		7.25%	> \$5,000,000
	5.4%	> \$25,000	N.C.	2.5%	> \$0
	6.4%	> \$100,000	N.D.	1.41%	> \$0
Idaho	5.8%	> \$0		3.55%	> \$25,000
Ill. (d)	9.5%	> \$0		4.31%	> \$50,000
Ind.	4.9%	> \$0	Ohio	(b)	
Iowa	5.5%	> \$0	Okla.	4%	> \$0
	7.1%	> \$100,000	Ore. (b)	6.6%	> \$0
Kans.	3.5%	> \$0		7.6%	> \$1,000,000
	6.5%	> \$50,000	Pa.	8.49%	> \$0
Ky.	5%	> \$0	R.I.	7%	> \$0
La.	3.5%	> \$0	S.C.	5%	> \$0
	5.5%	> \$50,000	S.D.	None	
	7.5%	> \$150,000	Tenn. (b)	6.5%	> \$0

State Corporate Income Tax Rates

As of March 15, 2024

State	Rates	Brackets
Texas		(b)
Utah	4.55% >	\$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, 2026.
- (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. 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) In New Jersey, the rates indicated apply to a corporation's entire net income rather than just income over the threshold.

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 2022

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$399		Mont.	\$258	28
Ala.	\$287	22	Nebr.	\$362	16
Alaska	\$563	8	Nev. (b, c)	\$0	--
Ariz.	\$157	41	N.H.	\$866	4
Ark.	\$270	24	N.J.	\$934	3
Calif.	\$1,180	1	N.M.	\$147	43
Colo.	\$257	29	N.Y.	\$397	13
Conn.	\$965	2	N.C.	\$152	42
Del. (a, b)	\$486	11	N.D.	\$293	21
Fla.	\$169	40	Ohio (b, c)	\$0	--
Ga.	\$229	31	Okla.	\$201	38
Hawaii	\$219	36	Ore. (b)	\$351	17
Idaho	\$533	9	Pa.	\$386	14
Ill.	\$766	6	R.I.	\$266	26
Ind.	\$225	35	S.C.	\$226	34
Iowa	\$269	25	S.D. (c)	\$68	45
Kans.	\$295	20	Tenn. (b)	\$423	12
Ky.	\$259	27	Tex. (b, c)	\$0	--
La.	\$227	33	Utah	\$275	23
Maine	\$299	19	Vt.	\$371	15
Md.	\$347	18	Va.	\$228	32
Mass.	\$658	7	Wash. (b, c)	\$0	--
Mich.	\$179	39	W.Va.	\$207	37
Minn.	\$826	5	Wis.	\$496	10
Miss.	\$242	30	Wyo. (c)	\$0	--
Mo.	\$122	44			

- (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 2021

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$295		Mont.	\$238	20
Ala.	\$223	22	Nebr.	\$289	15
Alaska	\$170	33	Nev. (a)	\$0	--
Ariz.	\$123	43	N.H.	\$721	2
Ark.	\$202	26	N.J.	\$643	4
Calif.	\$669	3	N.M.	\$72	44
Colo.	\$218	24	N.Y.	\$620	5
Conn.	\$722	1	N.C.	\$141	38
Del. (b)	\$333	12	N.D.	\$199	28
Fla.	\$152	35	Ohio (b)	\$24	46
Ga.	\$160	34	Okla.	\$149	37
Hawaii	\$133	40	Ore. (b)	\$321	13
Idaho	\$180	32	Pa.	\$357	11
Ill.	\$456	7	R.I.	\$236	21
Ind.	\$202	27	S.C.	\$139	39
Iowa	\$248	18	S.D. (a)	\$59	45
Kans.	\$248	19	Tenn. (b)	\$362	10
Ky.	\$255	17	Tex. (b)	\$0	--
La.	\$128	41	Utah	\$219	23
Maine	\$204	25	Vt.	\$258	16
Md.	\$298	14	Va. (b)	\$182	30
Mass.	\$525	6	Wash. (a, b)	\$0	--
Mich.	\$149	36	W.Va.	\$181	31
Minn.	\$423	9	Wis.	\$427	8
Miss.	\$187	29	Wyo. (a)	\$0	--
Mo.	\$126	42	D.C.	\$1,279	(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, 2024

State	Name of Tax	Range of Rates
Del.	Business and Occupational License and Gross Receipts Tax	0.0945% - 1.9914%
Nev.	Commerce Tax	0.051%-0.331%
Ohio	Commercial Activity Tax (CAT)	0.26%
Ore.	Corporate Activity Tax (CAT)	0.57%
Tenn.	Business Tax	0.02% - 0.1875%
Tex.	Franchise Tax	0.331% - 0.75%
Va. (a)	Business/Professional/ Occupational License Tax (BPOL)	0.02% - 0.58%
Wash.	Business & Occupation Tax (B&O)	0.138% - 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, 2024

State	State Tax Rate	Rank	Avg. Local Tax Rate (a)	Combined Rate	Rank
Ala.	4.00%	40	5.29%	9.29%	5
Alaska	--	46	1.82%	1.82%	46
Ariz.	5.60%	28	2.78%	8.38%	12
Ark.	6.50%	9	2.95%	9.45%	3
Calif. (b)	7.25%	1	1.60%	8.85%	8
Colo.	2.90%	45	4.91%	7.81%	16
Conn.	6.35%	12	--	6.35%	33
Del.	--	46	--	--	47
Fla.	6.00%	17	1.00%	7.00%	24
Ga.	4.00%	40	3.38%	7.38%	19
Hawaii (c)	4.00%	40	0.50%	4.50%	45
Idaho	6.00%	17	0.03%	6.03%	37
Ill.	6.25%	13	2.61%	8.86%	7
Ind.	7.00%	2	--	7.00%	25
Iowa	6.00%	17	0.94%	6.94%	29
Kans.	6.50%	9	2.15%	8.65%	9
Ky.	6.00%	17	--	6.00%	38
La.	4.45%	37	5.11%	9.56%	1
Maine	5.50%	29	--	5.50%	43
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	1.16%	8.04%	15
Miss.	7.00%	2	0.06%	7.06%	22
Mo.	4.225%	38	4.16%	8.39%	11
Mont. (d)	--	46	--	--	47
Nebr.	5.50%	29	1.47%	6.97%	28
Nev.	6.85%	7	1.39%	8.24%	13
N.H.	--	46	--	--	47
N.J. (e)	6.625%	8	-0.02%	6.60%	30
N.M. (c)	4.88%	34	2.74%	7.62%	17

State & Local Sales Tax Rates

As of January 1, 2024

State	State Tax Rate	Rank	Avg. Local Tax Rate (a)	Combined Rate	Rank
N.Y.	4.00%	40	4.53%	8.53%	10
N.C.	4.75%	35	2.25%	7.00%	27
N.D. (c)	5.00%	32	2.04%	7.04%	23
Ohio	5.75%	27	1.49%	7.24%	21
Okla.	4.50%	36	4.49%	8.99%	6
Ore.	--	46	--	--	47
Pa.	6.00%	17	0.34%	6.34%	34
R.I.	7.00%	2	--	7.00%	25
S.C.	6.00%	17	1.50%	7.50%	18
S.D. (c)	4.20%	39	1.91%	6.11%	36
Tenn.	7.00%	2	2.55%	9.55%	2
Tex.	6.25%	13	1.95%	8.20%	14
Utah (b)	6.10%	16	1.15%	7.25%	20
Vt.	6.00%	17	0.36%	6.36%	32
Va. (b)	5.30%	31	0.47%	5.77%	41
Wash.	6.50%	9	2.88%	9.38%	4
W.Va.	6.00%	17	0.57%	6.57%	31
Wis.	5.00%	32	0.70%	5.70%	42
Wyo.	4.00%	40	1.44%	5.44%	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 2022

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$1,286		Nebr.	\$1,336	22
Ala.	\$850	40	Nev.	\$1,728	4
Alaska (a)	\$0	--	N.H. (a)	\$0	--
Ariz.	\$1,510	14	N.J.	\$1,528	12
Ark.	\$1,501	15	N.M. (b)	\$1,557	11
Calif.	\$1,339	21	N.Y.	\$919	37
Colo.	\$732	45	N.C.	\$1,025	35
Conn.	\$1,437	18	N.D. (b)	\$1,375	19
Del. (a)	\$0	--	Ohio	\$1,329	23
Fla.	\$1,687	5	Okla.	\$878	39
Ga.	\$758	43	Ore. (a)	\$0	--
Hawaii (b)	\$2,968	1	Pa.	\$1,138	32
Idaho	\$1,488	16	R.I.	\$1,370	20
Ill.	\$1,217	28	S.C.	\$915	38
Ind.	\$1,517	13	S.D. (b)	\$1,667	7
Iowa	\$1,322	24	Tenn.	\$1,818	3
Kans.	\$1,453	17	Tex.	\$1,615	9
Ky.	\$1,142	31	Utah	\$1,259	26
La.	\$1,037	34	Vt.	\$843	41
Maine	\$1,559	10	Va.	\$816	42
Md.	\$1,076	33	Wash.	\$2,754	2
Mass.	\$1,247	27	W.Va.	\$934	36
Mich.	\$1,216	29	Wis.	\$1,183	30
Minn.	\$1,273	25	Wyo.	\$1,678	6
Miss.	\$1,623	8			
Mo.	\$736	44			
Mont. (a)	\$0	--			

(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 2021

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$1,434		Mont.	\$0	--
Ala.	\$1,360	28	Nebr.	\$1,462	18
Alaska (a)	\$360	46	Nev.	\$2,250	3
Ariz.	\$1,821	9	N.H.	\$0	--
Ark.	\$1,866	7	N.J.	\$1,382	25
Calif.	\$1,525	16	N.M.	\$2,086	4
Colo.	\$1,547	13	N.Y.	\$1,648	11
Conn.	\$1,457	19	N.C.	\$1,284	30
Del.	\$0	--	N.D.	\$1,528	15
Fla.	\$1,540	14	Ohio	\$1,436	21
Ga.	\$1,111	39	Okla.	\$1,418	23
Hawaii	\$2,515	2	Ore.	\$0	--
Idaho	\$1,317	29	Pa.	\$1,128	36
Ill.	\$1,239	32	R.I.	\$1,219	34
Ind.	\$1,361	27	S.C.	\$1,034	40
Iowa	\$1,398	24	S.D.	\$1,851	8
Kans.	\$1,636	12	Tenn.	\$1,874	6
Ky.	\$1,011	41	Tex.	\$1,664	10
La.	\$1,988	5	Utah	\$1,514	17
Maine	\$1,380	26	Vt.	\$807	45
Md.	\$885	44	Va.	\$939	42
Mass.	\$1,114	38	Wash.	\$3,147	1
Mich.	\$1,115	37	W.Va.	\$904	43
Minn.	\$1,238	33	Wis.	\$1,165	35
Miss.	\$1,437	20	Wyo.	\$1,425	22
Mo.	\$1,245	31	D.C.	\$1,840	(9)

(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 2022

State	Sales Tax Breadth	Rank	State	Sales Tax Breadth	Rank
Ala.	44%	13	Nev.	41%	18
Alaska	--	--	N.H.	--	--
Ariz.	35%	28	N.J.	30%	36
Ark.	44%	12	N.M. (a)	62%	2
Calif.	24%	44	N.Y.	27%	41
Colo.	33%	32	N.C.	37%	23
Conn.	27%	42	N.D. (a)	49%	8
Del.	--	--	Ohio	40%	19
Fla.	44%	15	Okla.	35%	29
Ga.	34%	31	Ore.	--	--
Hawaii (a)	119%	1	Pa.	29%	38
Idaho	44%	11	R.I.	31%	34
Ill.	30%	37	S.C.	29%	39
Ind.	38%	21	S.D. (a)	60%	3
Iowa	37%	25	Tenn.	45%	10
Kans.	37%	24	Tex.	52%	6
Ky.	41%	17	Utah	44%	14
La.	43%	16	Vt.	28%	40
Maine	47%	9	Va.	25%	43
Md.	36%	26	Wash.	56%	5
Mass.	24%	45	W.Va.	34%	30
Mich.	36%	27	Wis.	39%	20
Minn.	31%	33	Wyo.	57%	4
Miss.	50%	7	D.C.	44%	(15)
Mo.	30%	35			
Mont.	--	--			
Nebr.	38%	22			

(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, 2024

State	Excise Tax	Other Taxes and Fees	Total	Rank
Federal	\$0.184			
Ala.	\$0.29	\$0.0120	\$0.3020	23
Alaska	\$0.0800	\$0.0095	\$0.0895	50
Ariz.	\$0.18	\$0.01	\$0.19	46
Ark.	\$0.247	\$0.003	\$0.250	35
Calif. (a)	\$0.579	\$0.1020	\$0.6810	1
Colo.	\$0.22	\$0.07	\$0.29	28
Conn.	\$0.25	\$0.2835	\$0.2500	35
Del.	\$0.23	\$0.00	\$0.23	42
Fla.	\$0.04	\$0.3460	\$0.3860	12
Ga.	\$0.323	\$0.0075	\$0.3305	18
Hawaii	\$0.16	\$0.0250	\$0.1850	48
Idaho	\$0.32	\$0.01	\$0.33	19
Ill. (b)	\$0.454	\$0.211	\$0.6650	2
Ind.	\$0.34	\$0.1770	\$0.5170	5
Iowa	\$0.300		\$0.300	25
Kans.	\$0.24	\$0.01030	\$0.25030	34
Ky.	\$0.287	\$0.014	\$0.30	24
La.	\$0.20	\$0.0093	\$0.2093	43
Maine	\$0.30	\$0.0140	\$0.3140	22
Md.	\$0.310	\$0.162	\$0.472	7
Mass.	\$0.24	\$0.0337	\$0.2737	32
Mich.	\$0.300	\$0.1800	\$0.4800	6
Minn.	\$0.285	\$0.001	\$0.286	30
Miss.	\$0.18	\$0.0040	\$0.1840	49
Mo.	\$0.245	\$0.0047	\$0.2497	37
Mont.	\$0.330	\$0.0075	\$0.3375	17
Nebr.	\$0.291	\$0.009	\$0.300	25
Nev.	\$0.23	\$0.0081	\$0.2381	40
N.H.	\$0.222	\$0.0163	\$0.2383	39
N.J.	\$0.105	\$0.319	\$0.424	8
N.M.	\$0.17	\$0.0188	\$0.1888	47
N.Y.	\$0.0800	\$0.1768	\$0.2568	33
N.C.	\$0.404	\$0.0025	\$0.4065	9
N.D.	\$0.23	\$0.00	\$0.23	41

State Gasoline Tax Rates (Cents per Gallon)

As of January 1, 2024

State	Excise Tax	Other Taxes and Fees	Total	Rank
Ohio	\$0.385		\$0.3850	13
Okla.	\$0.19	\$0.01	\$0.20	44
Ore.	\$0.40		\$0.4000	10
Pa.	\$0.58	\$0.011	\$0.587	3
R.I.	\$0.37	\$0.01	\$0.38	14
S.C.	\$0.28	\$0.0075	\$0.2875	29
S.D.	\$0.28	\$0.02	\$0.30	25
Tenn.	\$0.26	\$0.014	\$0.274	31
Tex.	\$0.20		\$0.20	44
Utah	\$0.365	\$0.0065	\$0.3715	15
Vt.	\$0.121	\$0.2051	\$0.3261	21
Va.	\$0.298	\$0.0930	\$0.3910	11
Wash.	\$0.494	\$0.03	\$0.528	4
W.Va.	\$0.205	\$0.152	\$0.357	16
Wis.	\$0.309	\$0.02	\$0.329	20
Wyo.	\$0.23	\$0.01	\$0.24	38
D.C.	\$0.235	\$0.114	\$0.349	(17)

(a) California's cap-and-trade program and low-carbon fuels program add implied excise taxes of 23 cents and 18 cents, respectively.

(b) Illinois's rate does not include additional taxes levied by Cook, DuPage, Kane, Lake, and McHenry counties or the city of Chicago.

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.

In order to determine 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 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.

Sources: Bloomberg Tax; state statutes; Tax Foundation calculations.

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

Fiscal Year 2021

State	Gasoline & License Taxes	Rank	Tolls & User Fees	Total: Tolls, User Fees, & User Taxes	Rank
U.S.	41.4%		9.6%	51.0%	
Ala.	49.9%	12	0.5%	50.4%	21
Alaska	8.4%	50	3.8%	12.2%	50
Ariz.	38.8%	24	1.0%	39.7%	33
Ark.	34.9%	28	0.4%	35.3%	38
Calif.	54.4%	6	2.5%	57.0%	16
Colo.	31.9%	35	7.8%	39.7%	32
Conn.	32.1%	33	1.0%	33.1%	42
Del.	23.3%	47	42.7%	66.0%	4
Fla.	43.1%	19	17.3%	60.4%	10
Ga.	42.4%	20	2.4%	44.9%	27
Hawaii	59.9%	3	0.5%	60.4%	9
Idaho	49.5%	13	4.4%	54.0%	19
Ill.	55.4%	4	14.1%	69.6%	2
Ind.	51.0%	11	8.1%	59.2%	12
Iowa	46.1%	17	0.2%	46.3%	24
Kans.	35.3%	27	6.5%	41.9%	31
Ky.	41.0%	21	4.3%	45.3%	25
La.	30.8%	39	1.3%	32.1%	46
Maine	32.0%	34	11.9%	43.9%	28
Md.	51.3%	10	23.5%	74.8%	1
Mass.	33.3%	31	29.7%	63.1%	8
Mich.	47.7%	14	2.4%	50.1%	23
Minn.	31.8%	36	3.2%	35.0%	39
Miss.	33.6%	29	0.4%	34.0%	40
Mo.	36.5%	26	1.3%	37.8%	34
Mont.	46.8%	16	3.5%	50.3%	22
Nebr.	33.4%	30	1.8%	35.3%	37
Nev.	41.0%	22	2.4%	43.4%	29
N.H.	26.6%	42	18.3%	44.9%	26
N.J.	24.6%	45	44.1%	68.7%	3
N.M.	36.6%	25	1.1%	37.8%	35
N.Y.	25.1%	44	32.9%	58.0%	15

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

Fiscal Year 2021

State	Gasoline & License Taxes	Rank	Tolls & User Fees	Total: Tolls, User Fees, & User Taxes	Rank
N.C.	61.3%	2	3.4%	64.7%	6
N.D.	21.5%	49	1.4%	22.9%	49
Ohio	52.4%	9	5.6%	58.0%	14
Okla.	45.5%	18	10.5%	56.0%	17
Ore.	54.9%	5	3.4%	58.3%	13
Pa.	40.6%	23	13.5%	54.2%	18
R.I.	23.3%	46	9.5%	32.8%	43
S.C.	52.8%	8	6.4%	59.2%	11
S.D.	26.8%	41	1.0%	27.7%	47
Tenn.	63.8%	1	0.2%	64.0%	7
Tex.	31.4%	38	10.6%	42.0%	30
Utah	30.7%	40	1.4%	32.2%	45
Vt.	25.1%	43	0.4%	25.5%	48
Va.	31.6%	37	5.0%	36.6%	36
Wash.	54.1%	7	11.0%	65.1%	5
W.Va.	23.1%	48	9.5%	32.6%	44
Wis.	47.1%	15	4.8%	51.8%	20
Wyo.	32.6%	32	0.8%	33.4%	41
D.C.	11.7%	(50)	0.2%	11.9%	(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, 2024

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.	\$5.35	1
Conn.	\$4.35	2	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.	\$1.32	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)	\$3.732	5	Wis.	\$2.52	15
Miss.	\$0.68	39	Wyo.	\$0.60	43
Mo.	\$0.17	50	D.C. (a)	\$5.03	(2)

(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, 2024

State	Tax Rate
Calif.	56.32% of wholesale; 12.5% of retail
Colo.	50% 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
Ind.	15% of retail
Kans.	\$0.05/ml
Ky.	Open: 15% of wholesale; Closed: \$1.50/cartridge
La.	\$0.15/ml
Maine	43% of wholesale
Md.	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.	79% 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, 2024

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)
Colo.	15% excise tax (levied on wholesale at average market rate); 15% excise tax (retail price)
Conn.	3% excise tax (retail price) \$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
Del.	15% excise tax
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
Md.	9% excise tax (retail price)
Mass.	10.75% excise tax (retail price)
Mich.	10% excise tax (retail price)
Mo.	6% excise tax (retail price)
Mont.	20% excise tax (retail price)
Nev.	15% excise tax (fair market value at wholesale); 10% excise tax (retail price)
N.J.	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

State Recreational Marijuana Excise Tax Rates

As of January 1, 2024

State	Tax Rate
N.M.	12% excise tax (retail price)
N.Y.	\$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)
R.I.	10% excise tax (retail price)
Vt.	14% excise tax (retail price)
Va. (a)	21% excise tax (retail price)
Wash.	37% excise tax (retail price)

(a) As of January 2024, 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, 2024

State	Tax Rate	Rank	State	Tax Rate	Rank
Fed.	\$13.50		Mont. (a)	\$10.56	14
Ala. (a)	\$21.67	4	Nebr.	\$3.75	39
Alaska (b)	\$12.80	10	Nev. (b)	\$3.60	40
Ariz.	\$3.00	44	N.H. (a)	--	--
Ark. (c, d)	\$8.01	21	N.J.	\$5.50	29
Calif. (b)	\$3.30	41	N.M.	\$6.06	25
Colo.	\$2.28	48	N.Y. (b)	\$6.44	24
Conn. (b)	\$5.94	27	N.C. (a)	\$16.62	5
Del. (b)	\$4.50	35	N.D. (b, d)	\$4.68	34
Fla. (b)	\$6.50	23	Ohio (a)	\$11.37	13
Ga. (b)	\$3.79	38	Okla.	\$5.56	28
Hawaii	\$5.98	26	Ore. (a)	\$22.85	2
Idaho (a)	\$12.13	11	Pa. (a)	\$7.39	22
Ill. (b)	\$8.55	17	R.I. (b)	\$5.40	32
Ind. (b)	\$2.68	45	S.C. (c)	\$5.42	31
Iowa (a)	\$14.08	7	S.D. (b, d)	\$4.87	33
Kans.	\$2.50	46	Tenn. (c)	\$4.46	36
Ky. (e)	\$9.46	15	Tex. (b)	\$2.40	47
La. (b)	\$3.03	43	Utah (a)	\$15.90	6
Maine (a)	\$11.94	12	Vt. (a)	\$8.37	19
Md. (b, d)	\$5.46	30	Va. (a)	\$22.04	3
Mass. (b)	\$4.05	37	Wash. (d, f)	\$36.55	1
Mich. (a)	\$13.55	8	W.Va. (a)	\$8.30	20
Minn. (c, d)	\$8.70	16	Wis.	\$3.25	42
Miss. (a)	\$8.49	18	Wyo. (a)	--	--
Mo.	\$2.00	49	D.C. (d)	\$6.68	(22)

- (a) Control states, where the government controls all sales. Products can be subject to ad valorem mark-up 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 (ABV) 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, 2024

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)	\$1.41	11	N.J.	\$0.88	24
Calif. (a)	\$0.20	47	N.M. (a)	\$1.70	5
Colo. (a)	\$0.32	41	N.Y.	\$0.30	42
Conn. (a)	\$0.792	27	N.C. (a)	\$1.00	22
Del.	\$1.63	8	N.D. (a)	\$1.10	18
Fla. (a)	\$2.25	3	Ohio (a)	\$0.32	40
Ga. (a)	\$1.51	9	Okla. (a)	\$0.72	29
Hawaii (a)	\$1.38	15	Ore. (a)	\$0.67	31
Idaho (a)	\$0.45	37	Pa. (e)	--	--
Ill. (a)	\$1.39	14	R.I. (a)	\$1.40	13
Ind. (a)	\$0.47	36	S.C. (a)	\$1.08	19
Iowa (a)	\$1.75	4	S.D. (a,c)	\$1.41	12
Kans. (a)	\$0.30	42	Tenn. (b)	\$1.27	16
Ky.(d)	\$3.58	1	Tex. (a)	\$0.20	46
La. (a)	\$0.76	28	Utah (e)	--	--
Maine (a)	\$0.60	32	Vt. (a)	\$0.55	33
Md. (c)	\$1.64	7	Va. (a)	\$1.51	9
Mass. (a)	\$0.55	33	Wash. (a)	\$0.87	25
Mich. (a)	\$0.51	35	W.Va. (a)	\$1.00	21
Minn. (b, c)	\$1.24	17	Wis. (a)	\$0.25	45
Miss. (a, e)	\$0.35	39	Wyo. (e)	\$0.28	44
Mo.	\$0.42	38	D.C. (a,c)	\$2.07	(4)

- (a) Different rates also applicable to alcohol content, place of production, size of container, place purchased (on- or off-premise or on board 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 (ABV) 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, 2024

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)	\$0.35	18	N.J.	\$0.12	42
Calif.	\$0.20	30	N.M.	\$0.41	14
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)	\$0.40	17
Fla. (d)	\$0.48	9	Ohio (d)	\$0.18	34
Ga. (a, d)	\$0.48	9	Okla. (d)	\$0.40	15
Hawaii (d)	\$0.93	4	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)	\$0.93	3	Tex. (d)	\$0.19	31
La. (d)	\$0.40	15	Utah (d)	\$0.41	13
Maine	\$0.35	19	Vt.	\$0.27	23
Md. (b)	\$0.60	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)	\$0.47	11	Wis. (d)	\$0.06	48
Miss.	\$0.43	12	Wyo.	\$0.02	50
Mo.	\$0.06	49	D.C. (b)	\$0.79	(5)

(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 on board 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 (ABV) 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, 2023

State	Average State-Local Tax Rate	Rank	State	Average State-Local Tax Rate	Rank
Fed. (a)	10.83%		Mont.	6.93%	47
Ala.	11.38%	28	Nebr.	20.04%	5
Alaska	14.46%	16	Nev.	5.07%	49
Ariz.	12.68%	23	N.H.	9.17%	38
Ark.	21.34%	2	N.J.	9.23%	36
Calif.	12.78%	22	N.M.	12.40%	24
Colo.	13.42%	19	N.Y.	20.40%	4
Conn.	8.31%	42	N.C.	9.05%	39
Del.	6.79%	48	N.D.	15.62%	12
Fla.	15.06%	14	Ohio	8.58%	41
Ga.	12.90%	21	Okla.	16.09%	10
Hawaii	7.95%	44	Ore.	7.48%	46
Idaho	2.89%	50	Pa.	16.77%	8
Ill.	22.96%	1	R.I.	15.62%	13
Ind.	11.47%	27	S.C.	13.06%	20
Iowa	9.98%	33	S.D.	14.35%	17
Kans.	18.08%	6	Tenn.	13.84%	18
Ky.	11.09%	29	Tex.	17.42%	7
La.	11.70%	25	Utah	16.32%	9
Maine	9.18%	37	Vt.	8.90%	40
Md.	15.91%	11	Va.	7.72%	45
Mass.	10.59%	30	Wash.	21.28%	3
Mich.	9.94%	34	W.Va.	11.60%	26
Minn.	10.38%	31	Wis.	7.98%	43
Miss.	10.04%	32	Wyo.	9.23%	35
Mo.	14.91%	15	D.C.	12.20%	(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 Drop Slightly in 2023."

Sales Tax Treatment of Groceries, Candy, & Soda

As of January 1, 2024

State	State General Sales Tax	Grocery Treatment	Candy Treated as Groceries?	Soda Treated as Groceries?
Ala.	4.00%	3.00%	Yes	Yes
Alaska	--	--	--	--
Ariz.	5.60%	Exempt	Yes	Yes
Ark.	6.50%	0.125%	No	No
Calif. (a)	7.25%	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%	2.00%	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.	4.88%	Exempt	Yes	Yes
N.Y.	4.00%	Exempt	No	No
N.C.	4.75%	Exempt	No	No
N.D.	5.00%	Exempt	No	No
Ohio	5.75%	Exempt	Yes	No

Sales Tax Treatment of Groceries, Candy, & Soda

As of January 1, 2024

State	State General Sales Tax	Grocery Treatment	Candy Treated as Groceries?	Soda Treated as Groceries?
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.	4.20%	Included in Base	Yes	Yes
Tenn.	7.00%	4.00%	No	Yes
Tex.	6.25%	Exempt	No	No
Utah (a)	6.10%	3.00%	Yes	Yes
Vt.	6.00%	Exempt	Yes	No
Va. (a)	5.30%	Exempt	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.

Source: Bloomberg Tax; state statutes.

State & Local Excise Tax Collections per Capita

Fiscal Year 2021

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$640		Mont.	\$711	16
Ala.	\$713	15	Nebr.	\$380	48
Alaska	\$550	33	Nev.	\$956	4
Ariz.	\$335	50	N.H.	\$707	17
Ark.	\$593	28	N.J.	\$557	32
Calif.	\$630	23	N.M.	\$449	43
Colo.	\$570	30	N.Y.	\$687	20
Conn.	\$803	9	N.C.	\$503	36
Del.	\$598	26	N.D.	\$692	19
Fla.	\$575	29	Ohio	\$681	21
Ga.	\$440	44	Okla.	\$500	37
Hawaii	\$733	12	Ore.	\$733	13
Idaho	\$377	49	Pa.	\$858	6
Ill.	\$1,072	2	R.I.	\$750	11
Ind.	\$696	18	S.C.	\$457	42
Iowa	\$562	31	S.D.	\$618	25
Kans.	\$473	41	Tenn.	\$594	27
Ky.	\$729	14	Tex.	\$623	24
La.	\$674	22	Utah	\$486	40
Maine	\$526	34	Vt.	\$1,158	1
Md.	\$968	3	Va.	\$766	10
Mass.	\$419	45	Wash.	\$867	5
Mich.	\$496	38	W.Va.	\$852	7
Minn.	\$827	8	Wis.	\$491	39
Miss.	\$524	35	Wyo.	\$382	47
Mo.	\$387	46	D.C.	\$535	(34)

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 2022

State	Effective Tax Rate	Rank	State	Effective Tax Rate	Rank
U.S.	0.91%		Mont.	0.69%	33
Ala.	0.36%	49	Nebr.	1.44%	8
Alaska	1.07%	16	Nev.	0.44%	48
Ariz.	0.45%	47	N.H.	1.61%	4
Ark.	0.53%	39	N.J.	2.08%	1
Calif.	0.68%	34	N.M.	0.67%	35
Colo.	0.45%	46	N.Y.	1.54%	6
Conn.	1.78%	3	N.C.	0.63%	36
Del.	0.48%	42	N.D.	0.97%	20
Fla.	0.71%	31	Ohio	1.30%	11
Ga.	0.72%	29	Okla.	0.76%	25
Hawaii	0.26%	50	Ore.	0.77%	24
Idaho	0.47%	44	Pa.	1.26%	12
Ill.	1.95%	2	R.I.	1.23%	15
Ind.	0.71%	30	S.C.	0.46%	45
Iowa	1.40%	9	S.D.	1.01%	18
Kans.	1.26%	13	Tenn.	0.48%	41
Ky.	0.74%	27	Tex.	1.47%	7
La.	0.51%	40	Utah	0.47%	43
Maine	0.96%	21	Vt.	1.56%	5
Md.	0.95%	22	Va.	0.72%	28
Mass.	1.04%	17	Wash.	0.76%	26
Mich.	1.24%	14	W.Va.	0.55%	38
Minn.	0.98%	19	Wis.	1.38%	10
Miss.	0.70%	32	Wyo.	0.55%	37
Mo.	0.82%	23	D.C.	0.57%	(37)

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, "2022 American Community Survey"; Tax Foundation calculations.

State & Local Property Tax Collections per Capita

Fiscal Year 2021

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$1,894		Mont.	\$1,827	20
Ala.	\$658	50	Nebr.	\$2,169	12
Alaska	\$2,326	10	Nev.	\$1,209	37
Ariz.	\$1,244	35	N.H.	\$3,294	3
Ark.	\$831	49	N.J.	\$3,539	1
Calif.	\$2,100	14	N.M.	\$936	46
Colo.	\$2,066	15	N.Y.	\$3,359	2
Conn.	\$3,292	4	N.C.	\$1,116	40
Del.	\$1,097	42	N.D.	\$1,567	30
Fla.	\$1,608	29	Ohio	\$1,552	31
Ga.	\$1,390	32	Okla.	\$914	48
Hawaii	\$1,608	28	Ore.	\$1,816	21
Idaho	\$1,097	41	Pa.	\$1,681	25
Ill.	\$2,473	8	R.I.	\$2,465	9
Ind.	\$1,208	39	S.C.	\$1,368	33
Iowa	\$1,936	16	S.D.	\$1,648	27
Kans.	\$1,791	23	Tenn.	\$921	47
Ky.	\$968	45	Tex.	\$2,200	11
La.	\$996	44	Utah	\$1,221	36
Maine	\$2,821	6	Vt.	\$2,991	5
Md.	\$1,816	22	Va.	\$1,911	17
Mass.	\$2,801	7	Wash.	\$1,895	18
Mich.	\$1,662	26	W.Va.	\$1,080	43
Minn.	\$1,868	19	Wis.	\$1,782	24
Miss.	\$1,208	38	Wyo.	\$2,156	13
Mo.	\$1,333	34	D.C.	\$4,489	(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, 2024

State	Tax Rate	Max Payment
Ala.	0.175%	\$15,000
Ark.	0.30%	Unlimited
Conn. (a, b)	0.26%	\$1,000,000
Del.	0.04%	\$200,000
Ga.	(c)	\$5,000
Ill. (d)	0.10%	\$2,000,000
La. (e)	0.275%	Unlimited
Mass.	0.26%	Unlimited
Miss. (b)	0.10%	Unlimited
Nebr.	(c)	(f)
N.Y.	0.1875%	\$5,000,000
N.C.	0.15%	Unlimited
S.C.	0.10%	Unlimited
Tenn.	0.25%	Unlimited
Wyo.	0.02%	Unlimited

- (a) Taxpayer pays the greater of corporate income tax or capital stock tax (officially called capital base tax) liability.
- (b) Tax will be fully phased out by January 1, 2028.
- (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) 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.

State Estate Tax Rates & Exemptions

As of January 1, 2024

State	Exemption	Rate (Min. to Max.)
Conn. (a)	\$13,610,000	12%
Hawaii	\$5,490,000	10.0% - 20.0%
Ill.	\$4,000,000	0.8% - 16.0%
Maine	\$6,800,000	8.0% - 12.0%
Md. (b)	\$5,000,000	0.8% - 16.0%
Mass.	\$2,000,000	0.8% - 16.0%
Minn.	\$3,000,000	13.0% - 16.0%
N.Y.	\$6,940,000	3.06% - 16.0%
Ore.	\$1,000,000	10.0%-16.0%
R.I.	\$1,774,583	0.8% - 16.0%
Vt.	\$5,000,000	16.0%
Wash.	\$2,193,000	10.0% - 20.0%
D.C.	\$4,715,600	11.2% - 16.0%

(a) Connecticut's exclusion matches the federal threshold as of January 1, 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, 2024

State	Heir type	Exemption	Rate (Min. to Max.)
Iowa (a)	Class A	100% exempt	0%
	Class B	No exemption	1%-2%
	Class C	No exemption	2%-3%
	Class D	No exemption	3%
	Class E	No exemption	2%
	Class F	No exemption	1%
	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	\$100,000	1%
	Remote Relatives	\$40,000	11%
	All others	\$25,000	15%
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 2022

State	Debt per Capita	Rank	State	Debt per Capita	Rank
U.S.	\$3,632		Mont.	\$2,353	35
Ala.	\$1,801	40	Nebr.	\$1,311	46
Alaska	\$7,700	6	Nev.	\$1,137	48
Ariz.	\$1,226	47	N.H.	\$5,186	11
Ark.	\$2,591	32	N.J.	\$7,658	7
Calif.	\$3,692	20	N.M.	\$3,515	23
Colo.	\$3,832	18	N.Y.	\$8,620	3
Conn.	\$11,637	1	N.C.	\$1,418	44
Del.	\$5,305	9	N.D.	\$3,447	24
Fla.	\$973	50	Ohio	\$2,963	30
Ga.	\$1,348	45	Okla.	\$2,035	38
Hawaii	\$7,984	5	Ore.	\$3,396	26
Idaho	\$1,781	41	Pa.	\$4,096	15
Ill.	\$5,124	12	R.I.	\$8,615	4
Ind.	\$3,192	28	S.C.	\$2,454	34
Iowa	\$1,994	39	S.D.	\$4,321	14
Kans.	\$2,283	36	Tenn.	\$988	49
Ky.	\$3,407	25	Tex.	\$1,768	42
La.	\$3,686	21	Utah	\$2,092	37
Maine	\$4,066	16	Vt.	\$5,295	10
Md.	\$4,968	13	Va.	\$3,581	22
Mass.	\$11,405	2	Wash.	\$3,891	17
Mich.	\$3,350	27	W.Va.	\$7,512	8
Minn.	\$2,886	31	Wis.	\$3,734	19
Miss.	\$2,535	33	Wyo.	\$1,592	43
Mo.	\$3,101	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 2021

State	Debt per Capita	Rank	State	Debt per Capita	Rank
U.S.	\$10,030		Mont.	\$5,185	45
Ala.	\$6,833	38	Nebr.	\$8,165	24
Alaska	\$11,799	10	Nev.	\$8,925	21
Ariz.	\$5,460	44	N.H.	\$7,032	35
Ark.	\$6,867	37	N.J.	\$10,731	14
Calif.	\$13,845	4	N.M.	\$7,294	33
Colo.	\$11,972	9	N.Y.	\$19,407	1
Conn.	\$14,903	2	N.C.	\$4,431	48
Del.	\$8,417	23	N.D.	\$12,057	7
Fla.	\$6,163	42	Ohio	\$8,017	27
Ga.	\$5,730	43	Okla.	\$4,804	47
Hawaii	\$13,654	5	Ore.	\$10,214	16
Idaho	\$3,135	50	Pa.	\$9,894	18
Ill.	\$13,094	6	R.I.	\$11,143	12
Ind.	\$7,548	29	S.C.	\$7,260	34
Iowa	\$6,972	36	S.D.	\$7,398	31
Kans.	\$9,435	20	Tenn.	\$7,418	30
Ky.	\$12,020	8	Tex.	\$10,906	13
La.	\$6,637	40	Utah	\$6,583	41
Maine	\$6,788	39	Vt.	\$7,299	32
Md.	\$10,269	15	Va.	\$7,806	28
Mass.	\$14,534	3	Wash.	\$11,632	11
Mich.	\$8,018	26	W.Va.	\$9,574	19
Minn.	\$9,980	17	Wis.	\$8,464	22
Miss.	\$4,995	46	Wyo.	\$3,475	49
Mo.	\$8,042	25	D.C.	\$29,714	(1)

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 2023

State	Funded Ratio	Rank	State	Funded Ratio	Rank
Ala.	72%	37	Nebr.	98%	6
Alaska	77%	28	Nev.	82%	19
Ariz.	73%	34	N.H.	73%	35
Ark.	85%	17	N.J.	54%	48
Calif.	79%	24	N.M.	65%	43
Colo.	71%	38	N.Y.	92%	9
Conn.	58%	47	N.C.	89%	12
Del.	88%	14	N.D.	67%	41
Fla.	82%	18	Ohio	81%	20
Ga.	76%	29	Okla.	80%	23
Hawaii	65%	44	Ore.	88%	13
Idaho	89%	11	Pa.	68%	40
Ill.	51%	49	R.I.	75%	31
Ind.	78%	25	S.C.	60%	46
Iowa	90%	10	S.D.	100%	5
Kans.	77%	27	Tenn.	105%	2
Ky.	50%	50	Tex.	77%	26
La.	74%	32	Utah	107%	1
Maine	87%	15	Vt.	63%	45
Md.	81%	21	Va.	86%	16
Mass.	69%	39	Wash.	104%	3
Mich.	74%	33	W.Va.	93%	8
Minn.	75%	30	Wis.	100%	4
Miss.	66%	42	Wyo.	94%	7
Mo.	81%	22	D.C.	107%	(1)
Mont.	73%	36			

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

Source: Equable Institute.

Income per Capita by State

Calendar Year 2022

State	Income per Capita	Rank	State	Income per Capita	Rank
U.S.	\$65,312		Mont.	\$60,715	28
Ala.	\$50,747	48	Nebr.	\$64,095	19
Alaska	\$68,658	14	Nev.	\$61,928	25
Ariz.	\$58,131	34	N.H.	\$73,631	8
Ark.	\$52,421	45	N.J.	\$77,081	4
Calif.	\$77,088	3	N.M.	\$52,179	46
Colo.	\$75,472	6	N.Y.	\$75,619	5
Conn.	\$83,243	2	N.C.	\$57,749	36
Del.	\$62,794	22	N.D.	\$70,165	10
Fla.	\$64,276	18	Ohio	\$57,695	38
Ga.	\$56,289	40	Okla.	\$56,065	42
Hawaii	\$61,904	26	Ore.	\$62,359	23
Idaho	\$56,242	41	Pa.	\$64,532	17
Ill.	\$67,741	16	R.I.	\$63,489	20
Ind.	\$58,202	33	S.C.	\$53,159	44
Iowa	\$60,169	31	S.D.	\$67,821	15
Kans.	\$60,394	29	Tenn.	\$57,992	35
Ky.	\$51,845	47	Tex.	\$62,096	24
La.	\$54,612	43	Utah	\$59,130	32
Maine	\$60,286	30	Vt.	\$63,017	21
Md.	\$70,143	11	Va.	\$68,876	12
Mass.	\$84,439	1	Wash.	\$75,208	7
Mich.	\$57,031	39	W.Va.	\$50,080	49
Minn.	\$68,732	13	Wis.	\$61,390	27
Miss.	\$46,382	50	Wyo.	\$73,064	9
Mo.	\$57,736	37	D.C.	\$95,521	(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

2019-2022

State	2019	2021	2022	State	2019	2021	2022
U.S.	2.61	2.54	2.50	Mont.	2.38	2.40	2.36
Ala.	2.52	2.50	2.45	Nebr.	2.44	2.44	2.39
Alaska	2.79	2.61	2.56	Nev.	2.66	2.61	2.62
Ariz.	2.67	2.53	2.53	N.H.	2.44	2.46	2.44
Ark.	2.52	2.49	2.44	N.J.	2.65	2.60	2.59
Calif.	2.94	2.86	2.82	N.M.	2.59	2.49	2.44
Colo.	2.52	2.46	2.40	N.Y.	2.54	2.52	2.45
Conn.	2.51	2.45	2.45	N.C.	2.52	2.46	2.42
Del.	2.52	2.47	2.47	N.D.	2.28	2.33	2.26
Fla.	2.66	2.49	2.47	Ohio	2.40	2.38	2.35
Ga.	2.69	2.64	2.61	Okla.	2.57	2.51	2.48
Hawaii	2.95	2.86	2.83	Ore.	2.50	2.44	2.40
Idaho	2.68	2.70	2.63	Pa.	2.42	2.40	2.37
Ill.	2.54	2.48	2.43	R.I.	2.50	2.39	2.35
Ind.	2.52	2.47	2.44	S.C.	2.54	2.47	2.41
Iowa	2.38	2.38	2.33	S.D.	2.40	2.42	2.38
Kans.	2.49	2.47	2.43	Tenn.	2.51	2.46	2.43
Ky.	2.48	2.46	2.40	Tex.	2.84	2.68	2.65
La.	2.60	2.52	2.46	Utah	3.08	2.99	2.95
Maine	2.28	2.25	2.23	Vt.	2.28	2.29	2.25
Md.	2.65	2.56	2.54	Va.	2.60	2.52	2.50
Mass.	2.51	2.44	2.41	Wash.	2.55	2.51	2.48
Mich.	2.46	2.43	2.40	W.Va.	2.40	2.41	2.34
Minn.	2.48	2.45	2.40	Wis.	2.38	2.35	2.31
Miss.	2.62	2.54	2.48	Wyo.	2.42	2.33	2.33
Mo.	2.43	2.43	2.38	D.C.	2.29	1.98	1.94

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. The Census Bureau did not release geographical comparison tables for 2020.

Source: U.S. Census Bureau.

Tax and Transfer Distributions

Fiscal Year 2019

Household Effective Tax Incidence Rates

Quintile	Total	Federal	State & Local
1	10.1%	2.3%	7.8%
2	13.9%	4.9%	8.9%
3	22.4%	12.5%	9.9%
4	28.0%	17.9%	10.1%
5	41.4%	29.3%	12.1%

Household Effective Rates of Taxes and Transfers

Quintile	Total
1	-127.0%
2	-31.0%
3	2.0%
4	15.9%
5	30.7%

Sources: Bureau of Economic Analysis; Bureau of Labor Statistics; Social Security Administration; Centers for Medicare and Medicaid Services; U.S. Department of Veterans Affairs; Tax Foundation analysis.

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)
-  [tax.foundation](https://www.instagram.com/tax.foundation)
-  linkedin.com/company/tax-foundation
-  taxfoundation.org/subscribe

**EXPLORE THE DATA
ONLINE AT**
taxfoundation.org/state-data

2024 *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

