



TAX FOUNDATION

# Facts & Figures

HOW DOES YOUR  
STATE COMPARE?

2026





# 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 predictions 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 2026: How Does Your State Compare?* builds on these eight 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.

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# Facts & Figures 2026

## How Does Your State Compare?

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## State Tax Collections per Capita

*Fiscal Year 2024*

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$4,363		Mont.	\$4,108	25
Ala.	\$3,286	39	Nebr.	\$4,059	26
Alaska	\$2,690	49	Nev.	\$4,617	17
Ariz.	\$3,129	42	N.H.	\$2,527	50
Ark.	\$4,114	24	N.J.	\$5,477	11
Calif.	\$6,754	4	N.M.	\$6,441	5
Colo.	\$3,110	43	N.Y.	\$6,000	10
Conn.	\$6,338	6	N.C.	\$3,569	35
Del.	\$6,249	7	N.D.	\$7,374	1
Fla.	\$2,726	48	Ohio	\$3,149	41
Ga.	\$3,025	44	Okla.	\$3,193	40
Hawaii	\$7,324	2	Ore.	\$4,033	27
Idaho	\$4,193	23	Pa.	\$4,216	22
Ill.	\$5,265	12	R.I.	\$4,745	14
Ind.	\$3,779	31	S.C.	\$3,318	38
Iowa	\$3,939	29	S.D.	\$2,906	45
Kans.	\$4,409	19	Tenn.	\$3,349	37
Ky.	\$3,754	32	Tex.	\$2,816	47
La.	\$3,461	36	Utah	\$3,869	30
Maine	\$4,639	16	Vt.	\$7,150	3
Md.	\$4,935	13	Va.	\$4,283	21
Mass.	\$6,049	9	Wash.	\$4,722	15
Mich.	\$3,714	33	W.Va.	\$3,942	28
Minn.	\$6,178	8	Wis.	\$4,288	20
Miss.	\$3,601	34	Wyo.	\$4,473	18
Mo.	\$2,857	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.

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

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

*Calendar Year 2022*

State	State-Local Tax Burden as a Share of State Income	Rank	Total Tax Burden (per Capita)
U.S.	11.2%		\$6,949
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	\$7,565
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

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

Calendar Year 2022

State	State-Local Tax Burden as a Share of State Income	Rank	Total Tax Burden (per Capita)
N.Y.	15.9%	50	\$12,083
N.C.	9.9%	23	\$5,299
N.D.	8.8%	7	\$5,403
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 Burdens*, Calendar Year 2022.

**TABLE 3.****2026 State Tax Competitiveness Index***As of July 1, 2025*

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

**2026 State Tax Competitiveness Index***As of July 1, 2025*

State	Overall Index Rank	Ranking on Five Component Taxes				
		Corp. Tax	Ind. Income Tax	Sales Tax	Unemp. Ins. Tax	Prop. Tax
N.H.	3	37	1	1	44	23
N.J.	49	44	48	34	42	46
N.M.	28	23	37	38	1	17
N.Y.	50	28	50	42	47	38
N.C.	13	3	22	15	21	7
N.D.	11	11	18	17	6	14
Ohio	39	45	33	44	5	11
Okla.	19	4	29	32	11	6
Ore.	35	49	41	4	28	41
Pa.	36	34	38	24	13	34
R.I.	40	32	30	27	43	48
S.C.	29	8	24	28	40	27
S.D.	2	1	1	31	8	20
Tenn.	8	48	1	47	32	16
Tex.	7	46	1	36	38	31
Utah	15	12	10	26	14	29
Vt.	42	38	39	30	50	12
Va.	30	18	36	13	24	37
Wash.	45	47	31	49	25	49
W.Va.	32	29	27	33	19	24
Wis.	21	31	34	7	7	32
Wyo.	1	1	1	6	37	33
D.C.	(48)	(32)	(46)	(43)	(47)	(24)

Note: The *State Tax Competitiveness Index* measures the competitiveness of state tax structures. A rank of 1 is best, 50 is worst. 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, *2026 State Tax Competitiveness Index*.

## State Revenue per Capita

*Fiscal Year 2023*

State	Revenue per Capita	Rank	State	Revenue per Capita	Rank
U.S.	\$9,233		Mont.	\$9,198	25
Ala.	\$8,686	34	Nebr.	\$7,884	41
Alaska	\$15,556	2	Nev.	\$7,936	39
Ariz.	\$8,388	36	N.H.	\$7,559	45
Ark.	\$9,774	18	N.J.	\$10,436	15
Calif.	\$11,947	9	N.M.	\$16,635	1
Colo.	\$7,863	43	N.Y.	\$13,505	6
Conn.	\$10,810	13	N.C.	\$7,868	42
Del.	\$12,716	7	N.D.	\$14,316	4
Fla.	\$6,114	49	Ohio	\$8,318	38
Ga.	\$5,973	50	Okla.	\$8,678	35
Hawaii	\$13,587	5	Ore.	\$11,287	11
Idaho	\$7,898	40	Pa.	\$9,220	24
Ill.	\$9,261	23	R.I.	\$11,080	12
Ind.	\$8,789	29	S.C.	\$8,693	33
Iowa	\$9,483	21	S.D.	\$7,720	44
Kans.	\$9,278	22	Tenn.	\$6,500	48
Ky.	\$9,784	17	Tex.	\$6,920	47
La.	\$8,774	31	Utah	\$8,982	28
Maine	\$9,770	19	Vt.	\$14,922	3
Md.	\$9,683	20	Va.	\$9,033	27
Mass.	\$11,648	10	Wash.	\$9,079	26
Mich.	\$8,782	30	W.Va.	\$9,957	16
Minn.	\$10,599	14	Wis.	\$8,319	37
Miss.	\$8,764	32	Wyo.	\$12,682	8
Mo.	\$7,027	46			

Note: "Revenue" refers to the US 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.

Source: US Census Bureau, "Annual Survey of State Government Finances"; Tax Foundation calculations.

# State & Local Tax Collections per Capita

*Fiscal Year 2023*

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$7,038		Mont.	\$5,870	30
Ala.	\$4,950	48	Nebr.	\$6,627	23
Alaska	\$7,509	17	Nev.	\$6,365	26
Ariz.	\$5,006	46	N.H.	\$5,784	33
Ark.	\$5,302	41	N.J.	\$9,178	5
Calif.	\$8,942	8	N.M.	\$8,953	7
Colo.	\$6,780	22	N.Y.	\$12,506	1
Conn.	\$9,388	4	N.C.	\$5,378	39
Del.	\$7,710	15	N.D.	\$9,834	2
Fla.	\$5,141	44	Ohio	\$5,864	31
Ga.	\$5,406	38	Okla.	\$5,312	40
Hawaii	\$9,758	3	Ore.	\$7,604	16
Idaho	\$5,012	45	Pa.	\$6,869	20
Ill.	\$8,339	10	R.I.	\$6,841	21
Ind.	\$5,964	29	S.C.	\$4,984	47
Iowa	\$6,471	25	S.D.	\$5,298	42
Kans.	\$6,609	24	Tenn.	\$4,912	49
Ky.	\$5,444	36	Tex.	\$5,737	34
La.	\$5,863	32	Utah	\$6,239	27
Maine	\$7,220	18	Vt.	\$8,462	9
Md.	\$8,139	11	Va.	\$7,043	19
Mass.	\$9,076	6	Wash.	\$7,745	14
Mich.	\$5,413	37	W.Va.	\$5,710	35
Minn.	\$7,860	13	Wis.	\$6,030	28
Miss.	\$4,868	50	Wyo.	\$8,037	12
Mo.	\$5,286	43	D.C.	\$15,009	(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: US Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.

## State & Local Revenue per Capita

*Fiscal Year 2023*

State	Revenue per Capita	Rank	State	Revenue per Capita	Rank
U.S.	\$13,782		Mont.	\$12,405	32
Ala.	\$12,444	30	Nebr.	\$12,820	29
Alaska	\$21,786	2	Nev.	\$11,180	43
Ariz.	\$11,165	44	N.H.	\$10,484	48
Ark.	\$11,914	38	N.J.	\$15,154	12
Calif.	\$17,024	6	N.M.	\$22,312	1
Colo.	\$13,217	24	N.Y.	\$21,406	3
Conn.	\$14,540	14	N.C.	\$11,556	41
Del.	\$15,182	11	N.D.	\$17,057	5
Fla.	\$10,992	45	Ohio	\$12,329	34
Ga.	\$10,635	46	Okla.	\$12,430	31
Hawaii	\$16,875	7	Ore.	\$16,570	8
Idaho	\$10,049	49	Pa.	\$13,650	21
Ill.	\$14,087	18	R.I.	\$14,503	15
Ind.	\$12,390	33	S.C.	\$12,254	35
Iowa	\$14,300	16	S.D.	\$10,570	47
Kans.	\$12,954	28	Tenn.	\$10,024	50
Ky.	\$12,965	27	Tex.	\$11,336	42
La.	\$13,889	20	Utah	\$13,226	23
Maine	\$13,054	26	Vt.	\$16,160	9
Md.	\$14,072	19	Va.	\$13,244	22
Mass.	\$15,782	10	Wash.	\$15,006	13
Mich.	\$12,090	36	W.Va.	\$13,132	25
Minn.	\$14,255	17	Wis.	\$11,713	39
Miss.	\$11,951	37	Wyo.	\$20,874	4
Mo.	\$11,613	40	D.C.	\$31,387	(1)

Note: "Revenue" refers to the US 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.

Source: US 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 2023*

State	Property	General Sales	Individual Income	Corporate Income	Other Taxes
U.S.	28.9%	25.2%	21.9%	6.5%	17.6%
Ala.	15.5%	32.6%	24.0%	6.2%	21.6%
Alaska	32.1%	6.4%	0.0%	8.0%	53.5%
Ariz.	24.7%	47.1%	12.9%	4.2%	11.2%
Ark.	17.0%	41.7%	19.4%	5.2%	16.7%
Calif.	26.3%	21.5%	27.5%	8.5%	16.2%
Colo.	32.9%	29.7%	17.0%	5.9%	14.5%
Conn.	35.3%	16.3%	26.0%	10.3%	12.2%
Del.	14.1%	0.0%	30.6%	7.3%	48.0%
Fla.	34.8%	39.0%	0.0%	4.7%	21.4%
Ga.	29.9%	25.5%	28.0%	6.1%	10.6%
Hawaii	18.1%	37.5%	22.0%	2.5%	20.0%
Idaho	22.8%	31.5%	21.8%	10.5%	13.3%
Ill.	32.3%	17.7%	20.7%	9.4%	20.0%
Ind.	22.2%	26.9%	31.5%	3.0%	16.4%
Iowa	32.3%	25.0%	22.9%	4.0%	15.8%
Kans.	28.2%	29.2%	23.2%	8.0%	11.5%
Ky.	20.0%	23.1%	32.3%	6.1%	18.5%
La.	18.5%	40.2%	17.4%	4.5%	19.3%
Maine	35.9%	22.5%	24.6%	4.5%	12.5%
Md.	23.6%	13.5%	39.7%	4.0%	19.1%
Mass.	33.1%	14.6%	34.3%	7.1%	10.8%
Mich.	33.8%	23.7%	22.7%	3.8%	16.1%
Minn.	22.9%	18.8%	31.0%	10.3%	17.0%
Miss.	26.4%	35.1%	16.8%	5.7%	16.0%
Mo.	27.8%	28.3%	28.2%	2.9%	12.8%
Mont.	34.4%	0.0%	34.6%	4.7%	26.4%
Nebr.	34.9%	24.9%	22.9%	5.3%	12.0%
Nev.	22.1%	45.3%	0.0%	0.0%	32.6%
N.H.	59.5%	0.0%	1.8%	15.7%	23.0%
N.J.	39.1%	17.2%	21.6%	10.1%	11.9%
N.M.	13.8%	32.5%	14.0%	2.3%	37.4%

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

*Fiscal Year 2023*

State	Property	General Sales	Individual Income	Corporate Income	Other Taxes
N.Y.	27.6%	16.7%	30.5%	13.3%	11.8%
N.C.	22.3%	28.8%	29.0%	2.8%	17.1%
N.D.	16.3%	20.9%	6.4%	4.2%	52.2%
Ohio	27.7%	27.8%	26.8%	0.5%	17.2%
Okla.	20.4%	31.3%	20.4%	3.6%	24.2%
Ore.	26.3%	4.1%	42.3%	6.0%	21.3%
Pa.	25.7%	18.4%	26.3%	7.2%	22.3%
R.I.	36.4%	20.7%	21.4%	3.5%	18.0%
S.C.	29.9%	25.2%	21.7%	5.1%	18.1%
S.D.	32.6%	44.8%	0.0%	1.0%	21.6%
Tenn.	20.8%	46.7%	0.0%	9.0%	23.5%
Tex.	40.7%	37.7%	0.0%	0.0%	21.6%
Utah	23.0%	29.9%	30.5%	4.1%	12.5%
Vt.	39.2%	11.1%	22.1%	5.5%	22.2%
Va.	30.8%	15.1%	27.1%	7.1%	19.8%
Wash.	26.0%	37.6%	1.4%	0.0%	35.0%
W.Va.	19.4%	19.1%	26.6%	4.1%	30.7%
Wis.	30.6%	22.6%	25.8%	7.5%	13.5%
Wyo.	35.5%	29.3%	0.0%	0.0%	35.2%
D.C.	29.3%	18.7%	29.8%	11.0%	11.2%

Note: "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.

Percentages may not add to 100 due to rounding.

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

# Federal Aid as a Percentage of State General Revenue

*Fiscal Year 2023*

State	Fed. Aid as a Percentage of General Revenue	Rank	State	Fed. Aid as a Percentage of General Revenue	Rank
U.S.	36.7%		Mont.	44.7%	6
Ala.	40.3%	18	Nebr.	38.5%	24
Alaska	45.1%	5	Nev.	33.3%	35
Ariz.	49.2%	2	N.H.	42.2%	12
Ark.	40.8%	15	N.J.	31.4%	43
Calif.	33.1%	36	N.M.	33.8%	33
Colo.	36.1%	29	N.Y.	38.8%	23
Conn.	31.1%	44	N.C.	35.5%	31
Del.	30.5%	45	N.D.	27.8%	48
Fla.	37.8%	26	Ohio	39.1%	22
Ga.	40.5%	16	Okla.	43.9%	8
Hawaii	26.3%	50	Ore.	34.5%	32
Idaho	31.4%	42	Pa.	39.2%	21
Ill.	32.2%	39	R.I.	43.1%	10
Ind.	40.4%	17	S.C.	40.2%	19
Iowa	33.5%	34	S.D.	41.0%	14
Kans.	27.4%	49	Tenn.	41.8%	13
Ky.	43.9%	9	Tex.	38.5%	25
La.	51.6%	1	Utah	28.0%	47
Maine	40.2%	20	Vt.	36.8%	28
Md.	35.9%	30	Va.	29.7%	46
Mass.	31.8%	41	Wash.	33.0%	37
Mich.	37.3%	27	W.Va.	42.8%	11
Minn.	32.4%	38	Wis.	32.1%	40
Miss.	44.3%	7	Wyo.	46.2%	4
Mo.	46.3%	3			

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. "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 US Census Bureau and is thus not included here.

Source: US Census Bureau, "Annual Survey of State Government Finances"; Tax Foundation calculations.

## Federal Income Tax Payments by Income Percentile

Tax Year 2022

Income Percentile	Income Taxes Paid (\$ Millions)	Group's Share of Total AGI	Group's Share of Income Taxes	Average Income Tax Rate
All Taxpayers	\$2,136,333	100.0%	100.0%	14.5%
Top 1%	\$863,631	22.4%	40.4%	26.1%
Top 5%	\$1,303,206	38.3%	61.0%	23.1%
Top 10%	\$1,537,563	49.4%	72.0%	21.1%
Top 25%	\$1,862,269	69.9%	87.2%	18.1%
Top 50%	\$2,073,129	88.5%	97.0%	15.9%
Bottom 50%	\$63,203	11.5%	3.0%	3.7%

Note: There were roughly 153.8 million total federal income tax filers in 2022. Total adjusted gross income (AGI) was roughly \$14.75 trillion. The top 1% of earners have AGI above \$663,164; the top 5% have AGI above \$261,591; the top 10% have AGI above \$178,611; the top 25% have AGI above \$99,857; and the top 50% have AGI above \$50,339.

Source: Tax Foundation, "Summary of the Latest Federal Income Tax Data, 2025 Update"; IRS, Statistics of Income Division.

## Selected Federal Tax Rates

Calendar Year 2026

Individual Income Tax			Social Security and Medicare Payroll Taxes (a)		
Single					
Rates		Brackets	Rates		Brackets
10%	>	\$0	15.3%	>	\$0
12%	>	\$12,400	2.9%	>	\$184,500
22%	>	\$50,400	3.8%	>	\$200,000
24%	>	\$105,700	<b>Corporate Income Tax</b>		
32%	>	\$201,775	Rates		Brackets
35%	>	\$256,225	21%	>	\$0
37%	>	\$640,600	Select Federal Excise Taxes (b)		
Married Filing Jointly			Item	Rate	
Rates		Brackets	Pistols & Revolvers	10%	
10%	>	\$0	Other Firearms	11%	
12%	>	\$24,800	Ammunition	11%	
22%	>	\$100,800	Indoor Tanning	10%	
24%	>	\$211,400	Tackle Boxes	3%	
32%	>	\$403,550	Arrow Shafts	65¢ per shaft	
35%	>	\$512,450	Air Transportation	7.5%	
37%	>	\$768,700	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%	>	\$17,700			
22%	>	\$67,450			
24%	>	\$105,700			
32%	>	\$201,775			
35%	>	\$256,200			
37%	>	\$640,600			

(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 \$184,500. 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.

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

**TABLE 11.****State Individual Income Tax Rates***As of March 23, 2026*

State	Rates	Brackets	State	Rates	Brackets
Ala. (a, b)	2% >	\$0	Hawaii	1.40% >	\$0
	4% >	\$500		3.20% >	\$9,600
	5% >	\$3,000		5.50% >	\$14,400
Alaska	None			6.40% >	\$19,200
Ariz.	2.5% >	\$0		6.80% >	\$24,000
Ark. (c, d, e)	2.0% >	\$0		7.20% >	\$36,000
	3.9% >	\$4,600		7.60% >	\$48,000
Calif. (b, c, e, f, g, h)	1.0% >	\$0		7.90% >	\$125,000
	2.0% >	\$11,079		8.25% >	\$175,000
	4.0% >	\$26,264		9.00% >	\$225,000
	6.0% >	\$41,452		10.00% >	\$275,000
	8.0% >	\$57,542		11.00% >	\$325,000
	9.3% >	\$72,724	Idaho (c, e)	5.3% >	\$4,811
	10.3% >	\$371,479	Ill.	4.95% >	\$0
	11.3% >	\$445,771	Ind. (b)	2.95% >	\$0
12.3% >	\$742,953	Iowa (b)	3.8% >	\$0	
	13.3% >	\$1,000,000	Kans. (b)	5.20% >	\$0
Colo. (b)	4.4% >	\$0		5.58% >	\$23,000
Conn. (i)	2.00% >	\$0	Ky. (b)	3.5% >	\$0
	4.50% >	\$10,000	La.	3% >	\$0
	5.50% >	\$50,000	Maine (c)	5.80% >	\$0
	6.00% >	\$100,000		6.75% >	\$27,399
	6.50% >	\$200,000		7.15% >	\$64,849
	6.90% >	\$250,000	Md. (b, h)	2.00% >	\$0
	6.99% >	\$500,000		3.00% >	\$1,000
Del. (b)	2.20% >	\$2,000		4.00% >	\$2,000
	3.90% >	\$5,000		4.75% >	\$3,000
	4.80% >	\$10,000		5.00% >	\$100,000
	5.20% >	\$20,000		5.25% >	\$125,000
	5.55% >	\$25,000		5.50% >	\$150,000
	6.60% >	\$60,000		5.75% >	\$250,000
				6.25% >	\$500,000
Fla.	None			6.50% >	\$1,000,000
Ga.	5.19% >	\$0	Mass. (c, e, h)	5% >	\$0
				9% >	\$1,083,150
			Mich. (b)	4.25% >	\$0

# State Individual Income Tax Rates

As of March 23, 2026

State	Rates	Brackets	State	Rates	Brackets
Minn. (c, h)	5.35% >	\$0	N.Y. (b, i)	3.90% >	\$0
	6.80% >	\$33,310		4.40% >	\$8,500
	7.85% >	\$109,430		5.15% >	\$11,700
	9.85% >	\$203,150		5.40% >	\$13,900
Miss.	4% >	\$10,000		5.90% >	\$80,650
Mo. (a, b, c)	2.0% >	\$1,348		6.85% >	\$215,400
	2.5% >	\$2,696		9.65% >	\$1,077,550
	3.0% >	\$4,044		10.30% >	\$5,000,000
	3.5% >	\$5,392		10.90% >	\$25,000,000
	4.0% >	\$6,740	N.C.	3.99% >	\$0
	4.5% >	\$8,088	N.D. (c, e)	1.95% >	\$48,475
	4.7% >	\$9,436		2.50% >	\$244,825
Mont. (c)	4.70% >	\$0	Ohio (b, c)	2.75% >	\$26,050
	5.65% >	\$47,500	Okla.	0.0% >	\$0
Nebr. (c)	2.46% >	\$0		2.5% >	\$3,750
	3.51% >	\$4,130		3.5% >	\$4,900
	4.55% >	\$24,760		4.5% >	\$7,200
Nev.	None		Ore. (a, b, c, g)	4.75% >	\$0
N.H.	None			6.75% >	\$4,550
N.J. (b)	1.400% >	\$0		8.75% >	\$11,400
	1.750% >	\$20,000		9.90% >	\$125,000
	3.500% >	\$35,000	Pa. (b)	3.07% >	\$0
	5.525% >	\$40,000	R.I. (c)	3.75% >	\$0
	6.370% >	\$75,000		4.75% >	\$82,050
	8.970% >	\$500,000		5.99% >	\$186,450
	10.750% >	\$1,000,000	S.C. (c)	0% >	\$0
N.M.	1.5% >	\$0		3% >	\$3,640
	3.2% >	\$5,500		6% >	\$18,230
	4.3% >	\$16,500	S.D.	None	
	4.7% >	\$33,500	Tenn.	None	
	4.9% >	\$66,500	Tex.	None	
	5.9% >	\$210,000	Utah (j)	4.5% >	\$0
		Vt. (c, e)	3.35% >	\$0	
			6.60% >	\$49,400	
			7.60% >	\$119,700	
			8.75% >	\$249,700	
		Va.	2.00% >	\$0	
			3.00% >	\$3,000	
			5.00% >	\$5,000	
			5.75% >	\$17,000	

# State Individual Income Tax Rates

*As of March 23, 2026*

State	Rates	Brackets	State	Rates	Brackets
Wash. (h, k)	7% > 9% >	\$0 \$1,000,000	Wyo.		None
W.Va. (b)	2.22% > 2.96% > 3.33% > 4.44% > 4.82% >	\$0 \$10,000 \$25,000 \$40,000 \$60,000	D.C.	4.00% > 6.00% > 6.50% > 8.50% > 9.25% > 9.75% >	\$0 \$10,000 \$40,000 \$60,000 \$250,000 \$500,000
Wis. (c)	3.50% > 4.40% > 5.30% > 7.65% >	\$0 \$15,110 \$51,950 \$332,720		10.75% >	\$1,000,000

- (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. Ten states have county- or city-level income taxes; the average effective rates expressed as a percentage of AGI within each jurisdiction (data for 2023, the latest year available, come from the IRS, the US Census Bureau, and are grossed up using data from the Bureau of Economic Analysis) are: AL--0.07%; IN--0.35%; IA--0.08%; KY--0.93%; MD--2.4%; MI--0.16%; MO--0.18%; NY--1.6%; OH--1.2%; OR--0.18%; PA--0.99%. In CA, CO, DE, 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 \$92,300 (tax year 2025) in Ark. A separate tax tables exist for individuals earning \$92,300 or less.
- (e) 2025 brackets due to data availability.
- (f) Rates include the additional mental health services tax at the rate of 1 percent on taxable income in excess of \$1 million.
- (g) Calif. and Ore. do not fully index their top brackets.
- (h) Top rates exclude non-UI payroll taxes in CA (1.3%), MA (0.46%), and WA (0.58%), a 1% high earners' investment income surtax in MN, and a 2% high earners' capital gains surtax in MD.
- (i) Conn. and N.Y. 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.
- (j) Utah enacted a law in March 2026 that will reduce the state's individual and corporate income tax rates to 4.45 percent, retroactively effective as of January 1, 2026. This law is scheduled to take effect on May 6, 2026.
- (k) In Wash., tax rates apply only to high earners' capital gains income.

Note: Brackets are for single taxpayers. Some states double bracket widths for joint filers (Ala., Conn., Hawaii, Idaho, Kans., Mont., Okla., Ore.). Maine and Nebr. nearly double their bracket widths. Calif. doubles all but the top two brackets. Some states increase but do not double brackets for joint filers (Minn., N.M., N.D., Vt., Wis.). N.Y. and Md. increase some but not all brackets. N.J. 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 2024

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$1,425		Mont.	\$1,981	10
Ala.	\$1,028	36	Nebr.	\$1,243	27
Alaska (a)	\$0	--	Nev. (a)	\$0	--
Ariz.	\$639	40	N.H. (b)	\$130	42
Ark.	\$896	37	N.J.	\$1,973	11
Calif.	\$3,131	1	N.M.	\$1,246	25
Colo.	\$1,147	30	N.Y.	\$2,719	4
Conn.	\$2,742	3	N.C.	\$1,520	19
Del.	\$2,426	5	N.D.	\$450	41
Fla. (a)	\$0	--	Ohio	\$845	38
Ga.	\$1,440	22	Okla.	\$1,106	33
Hawaii	\$2,272	7	Ore.	\$2,237	8
Idaho	\$1,453	20	Pa.	\$1,309	23
Ill.	\$1,785	13	R.I.	\$1,446	21
Ind.	\$1,173	28	S.C.	\$1,131	31
Iowa	\$1,164	29	S.D. (a)	\$0	--
Kans.	\$1,521	18	Tenn. (a)	\$0	--
Ky.	\$1,098	34	Tex. (a)	\$0	--
La.	\$1,063	35	Utah	\$1,647	17
Maine	\$1,711	14	Vt.	\$1,917	12
Md.	\$1,706	15	Va.	\$2,010	9
Mass.	\$3,117	2	Wash. (c)	\$44	--
Mich.	\$1,124	32	W.Va.	\$1,282	24
Minn.	\$2,299	6	Wis.	\$1,661	16
Miss.	\$791	39	Wyo. (a)	\$0	--
Mo.	\$1,244	26			

(a) State has no individual income tax.

(b) New Hampshire does not tax wage income but taxed interest and dividend income in FY 2024; the tax was eliminated as of January 1, 2025.

(c) Washington does not tax wage income but imposes a capital gains income tax on high earners.

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

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

**TABLE 13.****State & Local Individual Income Tax Collections per Capita***Fiscal Year 2023*

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$1,539		Mont.	\$2,030	10
Ala.	\$1,189	32	Nebr.	\$1,518	25
Alaska (a)	\$0	--	Nev. (a)	\$0	--
Ariz.	\$644	40	N.H. (b)	\$107	43
Ark.	\$1,029	37	N.J.	\$1,982	11
Calif.	\$2,461	5	N.M.	\$1,250	30
Colo.	\$1,154	33	N.Y.	\$3,812	1
Conn.	\$2,436	7	N.C.	\$1,561	21
Del.	\$2,359	8	N.D.	\$631	41
Fla. (a)	\$0	--	Ohio	\$1,572	20
Ga.	\$1,512	26	Okla.	\$1,086	35
Hawaii	\$2,151	9	Ore.	\$3,215	3
Idaho	\$1,094	34	Pa.	\$1,809	16
Ill.	\$1,727	19	R.I.	\$1,463	29
Ind.	\$1,879	14	S.C.	\$1,083	36
Iowa	\$1,481	28	S.D. (a)	\$0	--
Kans.	\$1,531	23	Tenn. (a)	\$0	--
Ky.	\$1,760	18	Tex. (a)	\$0	--
La.	\$1,019	38	Utah	\$1,901	13
Maine	\$1,779	17	Vt.	\$1,867	15
Md.	\$3,235	2	Va.	\$1,911	12
Mass.	\$3,110	4	Wash. (c)	\$108	--
Mich.	\$1,227	31	W.Va.	\$1,520	24
Minn.	\$2,436	6	Wis.	\$1,553	22
Miss.	\$820	39	Wyo. (a)	\$0	--
Mo.	\$1,489	27	D.C.	\$4,469	(1)

(a) State has no individual income tax.

(b) New Hampshire does not tax wage income but taxed interest and dividend income in FY 2023; the tax was eliminated as of January 1, 2025.

(c) Washington does not tax wage income but imposes a capital gains income tax on high earners.

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

# State Corporate Income Tax Rates

As of March 23, 2026

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.	5.2% >	\$0
	2.0% >	\$3,000	Nev.	(c)	
	3.0% >	\$5,000	N.H.	7.5% >	\$0
	4.3% >	\$11,000	N.J. (e)	6.5% >	\$0
Calif.	8.84% >	\$0		7.5% >	\$50,000
Colo. (a)	4.4% >	\$0		9.0% >	\$100,000
Conn. (b)	7.5% >	\$0		11.5% >	\$10,000,000
	8.25% >	\$100,000,000	N.M.	5.9% >	\$0
Del. (c)	8.7% >	\$0	N.Y.	6.50% >	\$0
Fla.	5.5% >	\$50,000		7.25% >	\$5,000,000
Ga.	5.19% >	\$0	N.C.	2% >	\$0
Hawaii	4.4% >	\$0	N.D.	1.41% >	\$0
	5.4% >	\$25,000		3.55% >	\$25,000
	6.4% >	\$100,000		4.31% >	\$50,000
Idaho	5.3% >	\$0	Ohio	(c)	
Ill. (d)	9.5% >	\$0	Okla.	4% >	\$0
Ind.	4.9% >	\$0	Ore. (c)	6.6% >	\$0
Iowa	5.5% >	\$0		7.6% >	\$1,000,000
	7.1% >	\$100,000	Pa.	7.49% >	\$0
Kans.	3.5% >	\$0	R.I.	7% >	\$0
	6.5% >	\$50,000	S.C.	5% >	\$0
Ky.	5% >	\$0	S.D.	None	
La.	5.5% >	\$0	Tenn. (c)	6.5% >	\$0

## State Corporate Income Tax Rates

As of March 23, 2026

State	Rates	Brackets
Texas		(c)
Utah (f)	4.5% >	\$0
Vt.	6.0% >	\$0
	7.0% >	\$10,000
	8.5% >	\$25,000
Va.	6% >	\$0
Wash.		(c)
W.Va.	6.5% >	\$0
Wis.	7.9% >	\$0
Wyo.		None
D.C.	8.25% >	\$0

- (a) Colorado's 4.4% rate may be reduced midyear subject to revenue availability.
- (b) 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, 2029.
- (c) 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.
- (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.
- (f) Utah enacted a law in March 2026 that will reduce the state's individual and corporate income tax rates to 4.45%, retroactively effective as of January 1, 2026. This law is scheduled to take effect on May 6, 2026.

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.

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

## State Corporate Income Tax Collections per Capita

Fiscal Year 2024

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$492		Mont.	\$274	33
Ala.	\$425	21	Nebr.	\$864	9
Alaska	\$527	14	Nev. (b, c)	\$0	--
Ariz.	\$237	40	N.H.	\$867	8
Ark.	\$316	31	N.J.	\$935	5
Calif.	\$1,053	2	N.M.	\$252	37
Colo.	\$438	19	N.Y.	\$1,172	1
Conn.	\$875	7	N.C.	\$142	43
Del. (a, b)	\$515	15	N.D.	\$323	30
Fla.	\$261	36	Ohio (b, c)	\$0	--
Ga.	\$325	29	Okla.	\$169	42
Hawaii	\$356	27	Ore. (b)	\$395	24
Idaho	\$589	11	Pa.	\$380	26
Ill.	\$938	4	R.I.	\$538	13
Ind.	\$140	44	S.C.	\$249	38
Iowa	\$475	17	S.D. (c)	\$66	45
Kans.	\$495	16	Tenn. (b)	\$424	22
Ky.	\$447	18	Tex. (b, c)	\$0	--
La.	\$221	41	Utah	\$417	23
Maine	\$328	28	Vt.	\$394	25
Md.	\$777	10	Va.	\$437	20
Mass.	\$886	6	Wash. (b, c)	\$0	--
Mich.	\$278	32	W.Va.	\$263	35
Minn.	\$1,018	3	Wis.	\$567	12
Miss.	\$244	39	Wyo. (c)	\$0	--
Mo.	\$265	34			

- (a) Delaware collects both corporate income taxes and gross receipts taxes.
- (b) The US 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: US Census Bureau, "Annual Survey of State Government Tax Collections"; Tax Foundation calculations.

## State & Local Corporate Income Tax Collections per Capita

Fiscal Year 2023

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$453		Mont.	\$271	29
Ala.	\$304	26	Nebr.	\$347	21
Alaska	\$602	9	Nev. (b, c)	\$0	--
Ariz.	\$206	39	N.H.	\$905	4
Ark.	\$272	28	N.J.	\$921	3
Calif.	\$761	7	N.M.	\$209	38
Colo.	\$395	20	N.Y.	\$1,660	1
Conn.	\$956	2	N.C.	\$150	44
Del. (a, b)	\$555	10	N.D.	\$409	19
Fla.	\$239	35	Ohio (b, c)	\$27	46
Ga.	\$326	24	Okla.	\$190	41
Hawaii	\$241	34	Ore. (b)	\$454	16
Idaho	\$521	12	Pa. (b)	\$496	14
Ill.	\$778	6	R.I.	\$237	37
Ind.	\$178	42	S.C.	\$250	32
Iowa	\$259	31	S.D. (c)	\$52	45
Kans.	\$527	11	Tenn. (b)	\$439	18
Ky.	\$327	23	Tex. (b, c)	\$0	--
La.	\$266	30	Utah	\$250	33
Maine	\$322	25	Vt.	\$462	15
Md.	\$327	22	Va. (b)	\$498	13
Mass.	\$644	8	Wash. (b, c)	\$0	--
Mich.	\$203	40	W.Va. (b)	\$237	36
Minn.	\$807	5	Wis.	\$449	17
Miss.	\$278	27	Wyo. (c)	\$0	--
Mo.	\$154	43	D.C.	\$1,621	(2)

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

(b) The US Census Bureau does not classify revenue from gross receipts taxes such as those in Delaware, Nevada, Ohio, Oregon, Pennsylvania, Tennessee, Texas, Virginia, Washington, and West Virginia 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.'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: US Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.

## State Gross Receipts Taxes

As of January 1, 2026

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 and 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.

**TABLE 18.****State & Local Sales Tax Rates***As of January 1, 2026*

State	State Tax Rate	Rank	Avg. Local Tax Rate (a)	Combined Rate	Rank
Ala.	4.00%	40	5.46%	9.46%	5
Alaska	--	46	1.82%	1.82%	46
Ariz.	5.60%	28	2.92%	8.52%	11
Ark.	6.50%	9	2.96%	9.46%	4
Calif. (b)	7.25%	1	1.74%	8.99%	7
Colo.	2.90%	45	4.99%	7.89%	16
Conn.	6.35%	12	--	6.35%	33
Del.	--	46	--	--	47
Fla.	6.00%	17	0.98%	6.98%	28
Ga.	4.00%	40	3.49%	7.49%	18
Hawaii (c)	4.00%	40	0.50%	4.50%	45
Idaho	6.00%	17	0.03%	6.03%	37
Ill.	6.25%	13	2.71%	8.96%	8
Ind.	7.00%	2	--	7.00%	24
Iowa	6.00%	17	0.94%	6.94%	29
Kans.	6.50%	9	2.19%	8.69%	9
Ky.	6.00%	17	--	6.00%	38
La.	5.00%	32	5.11%	10.11%	1
Maine	5.50%	29	--	5.50%	44
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	1.26%	8.14%	15
Miss.	7.00%	2	0.06%	7.06%	23
Mo.	4.225%	38	4.22%	8.44%	12
Mont. (d)	--	46	--	--	47
Nebr.	5.50%	29	1.48%	6.98%	27
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%	35	2.79%	7.67%	17
N.Y.	4.00%	40	4.54%	8.54%	10
N.C.	4.75%	36	2.25%	7.00%	26
N.D. (c)	5.00%	32	2.09%	7.09%	22

## State & Local Sales Tax Rates

As of January 1, 2026

State	State Tax Rate	Rank	Avg. Local Tax Rate (a)	Combined Rate	Rank
Ohio	5.75%	27	1.54%	7.29%	21
Okla.	4.50%	37	4.56%	9.06%	6
Ore.	--	46	--	--	47
Pa.	6.00%	17	0.34%	6.34%	34
R.I.	7.00%	2	--	7.00%	24
S.C.	6.00%	17	1.49%	7.49%	19
S.D. (c)	4.20%	39	1.91%	6.11%	36
Tenn.	7.00%	2	2.61%	9.61%	2
Tex.	6.25%	13	1.95%	8.20%	14
Utah (b)	6.10%	16	1.32%	7.42%	20
Vt.	6.00%	17	0.39%	6.39%	32
Va. (b)	5.30%	31	0.47%	5.77%	41
Wash.	6.50%	9	3.01%	9.51%	3
W.Va.	6.00%	17	0.59%	6.59%	31
Wis.	5.00%	32	0.72%	5.72%	42
Wyo.	4.00%	40	1.56%	5.56%	43
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 2024*

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$1,383		Mont. (a)	\$0	--
Ala.	\$894	41	Nebr.	\$1,490	19
Alaska (a)	\$0	--	Nev.	\$2,594	3
Ariz.	\$1,748	8	N.H. (a)	\$0	--
Ark.	\$1,646	15	N.J.	\$1,579	17
Calif.	\$1,357	25	N.M. (b)	\$2,019	4
Colo.	\$787	45	N.Y.	\$1,009	38
Conn.	\$1,703	12	N.C.	\$1,109	34
Del. (a)	\$0	--	N.D. (b)	\$1,666	14
Fla.	\$1,733	9	Ohio	\$1,378	24
Ga.	\$810	44	Okla.	\$934	39
Hawaii (b)	\$3,316	1	Ore. (a)	\$315	--
Idaho	\$1,556	18	Pa.	\$1,196	32
Ill.	\$1,266	30	R.I.	\$1,475	20
Ind.	\$1,588	16	S.C.	\$1,185	33
Iowa	\$1,435	23	S.D. (b)	\$1,820	6
Kans.	\$1,463	22	Tenn.	\$1,959	5
Ky.	\$1,270	29	Tex.	\$1,753	7
La.	\$1,060	36	Utah	\$1,334	26
Maine	\$1,677	13	Vt.	\$921	40
Md.	\$1,098	35	Va.	\$843	43
Mass.	\$1,323	27	Wash.	\$2,884	2
Mich.	\$1,256	31	W.Va.	\$1,026	37
Minn.	\$1,471	21	Wis.	\$1,303	28
Miss.	\$1,724	11	Wyo.	\$1,726	10
Mo.	\$845	42			

(a) No state-level general sales tax.

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

Note: Some states levy gross receipts taxes in addition to sales taxes, which the US 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 2023

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$1,771		Mont.	\$0	--
Ala.	\$1,615	25	Nebr.	\$1,649	21
Alaska (a)	\$481	46	Nev.	\$2,881	4
Ariz.	\$2,359	7	N.H.	\$0	--
Ark.	\$2,211	10	N.J.	\$1,579	27
Calif.	\$1,921	17	N.M.	\$2,909	3
Colo.	\$2,014	14	N.Y.	\$2,089	12
Conn.	\$1,528	30	N.C.	\$1,546	29
Del.	\$0	--	N.D.	\$2,054	13
Fla.	\$2,006	15	Ohio	\$1,629	22
Ga.	\$1,376	35	Okla.	\$1,662	20
Hawaii	\$3,655	1	Ore.	\$315	47
Idaho	\$1,579	28	Pa.	\$1,267	39
Ill.	\$1,477	33	R.I.	\$1,417	34
Ind.	\$1,604	26	S.C.	\$1,256	41
Iowa	\$1,619	24	S.D.	\$2,374	5
Kans.	\$1,928	16	Tenn.	\$2,291	9
Ky.	\$1,259	40	Tex.	\$2,163	11
La.	\$2,359	6	Utah	\$1,865	18
Maine	\$1,622	23	Vt.	\$936	45
Md.	\$1,099	42	Va.	\$1,067	44
Mass.	\$1,328	37	Wash.	\$2,915	2
Mich.	\$1,281	38	W.Va.	\$1,089	43
Minn.	\$1,480	32	Wis.	\$1,364	36
Miss.	\$1,707	19	Wyo.	\$2,358	8
Mo.	\$1,497	31	D.C.	\$2,808	(5)

(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 US 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: US Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.

## State Sales Tax Breadth

Fiscal Year 2024

State	Sales Tax Breadth	Rank	State	Sales Tax Breadth	Rank
Ala.	41%	14	Nebr.	37%	19
Alaska	--	--	Nev.	54%	4
Ariz.	44%	8	N.H.	--	--
Ark.	43%	10	N.J.	28%	39
Calif.	22%	45	N.M. (a)	74%	2
Colo.	33%	30	N.Y.	24%	42
Conn.	28%	38	N.C.	35%	24
Del.	--	--	N.D. (a)	49%	6
Fla.	39%	16	Ohio	37%	18
Ga.	37%	20	Okla.	33%	29
Hawaii (a)	116%	1	Ore.	--	--
Idaho	41%	12	Pa.	28%	37
Ill.	28%	36	R.I.	30%	35
Ind.	36%	23	S.C.	32%	31
Iowa	37%	21	S.D. (a)	64%	3
Kans.	34%	26	Tenn.	42%	11
Ky.	41%	13	Tex.	40%	15
La.	34%	25	Utah	32%	32
Maine	44%	9	Vt.	27%	41
Md.	28%	40	Va.	22%	44
Mass.	23%	43	Wash.	36%	22
Mich.	33%	28	W.Va.	33%	27
Minn.	32%	33	Wis.	38%	17
Miss.	47%	7	Wyo.	50%	5
Mo.	31%	34	D.C.	43%	(10)
Mont.	--	--			

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

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

Source: US Census Bureau; state revenue departments; Prof. John Mikesell (original methodology); Tax Foundation research.

## State Gasoline Tax Rates (Dollars per Gallon)

*As of January 1, 2026*

State	Excise Tax	Other Taxes and Fees	Total	Rank
Fed.	\$0.184			
Ala.	\$0.30	\$0.01	\$0.31	25
Alaska	\$0.08	\$0.0095	\$0.0895	50
Ariz.	\$0.18	\$0.01	\$0.19	47
Ark.	\$0.247	\$0.003	\$0.25	35
Calif. (a)	\$0.612	\$0.0972	\$0.7092	1
Colo.	\$0.22	\$0.0718	\$0.2918	29
Conn. (b)	\$0.25		\$0.25	35
Del.	\$0.23		\$0.23	42
Fla.	\$0.22	\$0.181	\$0.401	12
Ga.	\$0.333	\$0.0075	\$0.3405	17
Hawaii (c)	\$0.16	\$0.025	\$0.185	49
Idaho	\$0.32	\$0.01	\$0.33	19
Ill. (c)	\$0.483	\$0.181	\$0.664	2
Ind.	\$0.36	\$0.1640	\$0.524	6
Iowa	\$0.30		\$0.30	27
Kans.	\$0.24	\$0.0103	\$0.2503	34
Ky.	\$0.25	\$0.014	\$0.264	33
La.	\$0.20	\$0.0093	\$0.2093	44
Maine	\$0.30	\$0.0145	\$0.3145	24
Md.	\$0.33	\$0.1321	\$0.4621	8
Mass.	\$0.24	\$0.0356	\$0.2756	31
Mich.	\$0.524	\$0.01	\$0.534	5
Minn.	\$0.326	\$0.001	\$0.327	21
Miss.	\$0.21	\$0.004	\$0.214	43
Mo.	\$0.295	\$0.0049	\$0.2999	28
Mont.	\$0.33	\$0.0075	\$0.3375	18
Nebr.	\$0.318	\$0.009	\$0.327	21
Nev. (c)	\$0.23	\$0.0081	\$0.2381	39
N.H.	\$0.222	\$0.0155	\$0.2375	40
N.J.	\$0.105	\$0.3865	\$0.4915	7
N.M.	\$0.17	\$0.0188	\$0.1888	48
N.Y.	\$0.08	\$0.1618	\$0.2418	37
N.C.	\$0.41	\$0.0025	\$0.4125	10
N.D.	\$0.23	\$0.0003	\$0.2303	41
Ohio	\$0.385		\$0.385	15

## State Gasoline Tax Rates (Dollars per Gallon)

As of January 1, 2026

State	Excise Tax	Other Taxes and Fees	Total	Rank
Okla.	\$0.19	\$0.01	\$0.20	45
Ore. (a)	\$0.40		\$0.40	13
Pa.	\$0.576	\$0.011	\$0.587	4
R.I.	\$0.40	\$0.0112	\$0.4112	11
S.C.	\$0.28	\$0.0075	\$0.2875	30
S.D.	\$0.28	\$0.02	\$0.30	26
Tenn.	\$0.26	\$0.014	\$0.274	32
Tex.	\$0.20		\$0.20	45
Utah	\$0.379	\$0.0065	\$0.3855	14
Vt.	\$0.121	\$0.1941	\$0.3151	23
Va.	\$0.317	\$0.099	\$0.416	9
Wash. (a)	\$0.554	\$0.0364	\$0.5904	3
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	\$0.122	\$0.357	(16)

- (a) Rate does not capture the effects of environmental fuel programs. For example, California's cap-and-trade program and low-carbon fuels program add implied excise taxes of 27 cents and 12 cents, respectively.
- (b) In Connecticut, the petroleum products gross earnings tax adds an implied excise tax of 27 cents.
- (c) Rate does not include significant local taxes. For example, 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, 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 2023*

State	Fuel & License Taxes	Rank	Tolls & User Fees	Total: Tolls, User Fees, & User Taxes	Rank
U.S.	40.7%		10.7%	51.4%	
Ala.	51.9%	7	0.5%	52.4%	17
Alaska	6.7%	50	4.0%	10.7%	50
Ariz.	38.2%	22	1.2%	39.3%	31
Ark.	33.8%	25	0.3%	34.2%	39
Calif.	62.2%	2	4.0%	66.2%	7
Colo.	31.3%	32	8.8%	40.0%	28
Conn.	24.9%	45	0.6%	25.6%	48
Del.	23.7%	46	43.9%	67.6%	6
Fla.	42.4%	17	18.2%	60.6%	10
Ga.	25.1%	44	3.2%	28.3%	43
Hawaii	73.3%	1	0.5%	73.8%	3
Idaho	32.2%	30	2.9%	35.0%	37
Ill.	53.9%	6	16.0%	69.8%	5
Ind.	55.8%	5	0.3%	56.1%	12
Iowa	42.7%	16	0.3%	43.0%	26
Kans.	29.2%	37	8.0%	37.2%	33
Ky.	32.8%	28	3.4%	36.1%	35
La.	25.9%	40	1.0%	26.9%	46
Maine	29.4%	36	14.4%	43.8%	24
Md.	56.5%	4	25.6%	82.1%	1
Mass.	32.3%	29	28.5%	60.8%	9
Mich.	45.1%	13	2.5%	47.6%	22
Minn.	31.0%	34	4.1%	35.1%	36
Miss.	30.3%	35	0.3%	30.6%	41
Mo.	33.1%	26	1.2%	34.3%	38
Mont.	43.1%	15	2.7%	45.8%	23
Nebr.	27.8%	38	1.6%	29.4%	42
Nev.	38.2%	21	1.1%	39.3%	30
N.H.	34.9%	23	17.6%	52.4%	16
N.J.	21.9%	48	54.6%	76.5%	2
N.M.	38.9%	20	1.0%	39.9%	29
N.Y.	25.8%	41	45.5%	71.4%	4
N.C.	48.9%	11	3.1%	52.0%	19
N.D.	19.8%	49	1.3%	21.1%	49
Ohio	58.0%	3	8.0%	66.0%	8

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

*Fiscal Year 2023*

State	Fuel & License Taxes	Rank	Tolls & User Fees	Total: Tolls, User Fees, & User Taxes	Rank
Okla.	41.2%	18	11.1%	52.3%	18
Ore.	51.6%	9	3.6%	55.2%	15
Pa.	39.9%	19	15.3%	55.2%	14
R.I.	22.6%	47	9.3%	31.9%	40
S.C.	50.4%	10	5.0%	55.4%	13
S.D.	25.7%	43	0.8%	26.5%	47
Tenn.	51.6%	8	0.2%	51.8%	20
Tex.	31.2%	33	12.3%	43.5%	25
Utah	34.8%	24	1.5%	36.3%	34
Vt.	25.8%	42	2.3%	28.2%	44
Va.	32.8%	27	5.7%	38.5%	32
Wash.	48.2%	12	10.4%	58.6%	11
W.Va.	31.5%	31	10.1%	41.6%	27
Wis.	44.5%	14	6.2%	50.7%	21
Wyo.	27.1%	39	0.9%	28.1%	45
D.C.	17.8%	(50)	0.3%	18.1%	(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 US Census Bureau, "Annual Survey of State and Local Government Finances."

## State Cigarette Excise Tax Rates (Dollars per 20-Pack)

As of January 1, 2026

State	Tax Rate	Rank	State	Tax Rate	Rank
Fed.	\$1.0066		Mont.	\$1.70	27
Ala.	\$0.675	40	Nebr.	\$0.64	41
Alaska	\$2.00	20	Nev.	\$1.80	25
Ariz.	\$2.00	20	N.H.	\$1.78	26
Ark.	\$1.15	36	N.J.	\$3.00	11
Calif.	\$2.87	14	N.M.	\$2.00	20
Colo.	\$2.24	17	N.Y.	\$5.35	1
Conn.	\$4.35	4	N.C.	\$0.45	47
Del.	\$2.10	18	N.D.	\$0.44	48
Fla.	\$1.339	33	Ohio	\$1.60	29
Ga.	\$0.37	49	Okla.	\$2.03	19
Hawaii	\$3.60	6	Ore.	\$3.33	8
Idaho	\$0.57	45	Pa.	\$2.60	15
Ill.	\$2.98	13	R.I.	\$4.50	3
Ind.	\$2.995	12	S.C.	\$0.57	45
Iowa	\$1.36	32	S.D.	\$1.53	30
Kans.	\$1.29	34	Tenn.	\$0.62	42
Ky.	\$1.10	37	Tex.	\$1.41	31
La.	\$1.08	38	Utah	\$1.70	27
Maine (a)	\$2.00	20	Vt.	\$3.08	9
Md.	\$5.00	2	Va.	\$0.60	43
Mass.	\$3.51	7	Wash.	\$3.025	10
Mich.	\$2.00	20	W.Va.	\$1.20	35
Minn. (b)	\$3.88	5	Wis.	\$2.52	16
Miss.	\$0.68	39	Wyo.	\$0.60	43
Mo.	\$0.17	50	D.C. (b)	\$5.07	(2)

(a) Maine's rate increased to \$3.50 on January 5, 2026.

(b) 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.

Source: State statutes; Tax Foundation.

# State Vapor Excise Tax Rates

*As of January 1, 2026*

State	Tax Rate	State	Tax Rate
Calif.	54.27% of wholesale & 12.5% of retail	Nev.	30% of wholesale
Colo.	56% of manufacturing price	N.H.	Open: 8% of wholesale; Closed: \$0.30/mL
Conn.	Closed: \$0.40/mL; 10% of wholesale on other products	N.J.	Open: 30% of retail; Closed: \$0.30/mL
Del.	\$0.05/mL	N.M.	Open: 12.5% of wholesale; Closed: \$0.50/cartridge
Ga.	Open: 7% of wholesale; Closed: \$0.05/mL	N.Y.	20% of retail
Hawaii	70% of wholesale	N.C.	\$0.05/mL
Ill.	45% of wholesale	Ohio	\$0.10/mL
Ind.	Open: 30% of retail; Closed: 30% of wholesale	Ore.	65% of wholesale
Kans.	\$0.05/mL	Pa.	40% of wholesale
Ky.	Open: 15% of wholesale; Closed: \$1.50/cartridge	R.I.	Open: 10% of wholesale; Closed: \$0.50/mL
La.	\$0.15/mL	Tenn.	10% of wholesale
Maine	75% of wholesale	Utah	56% of manufacturing price
Md.	20% of retail if >5 mL; 60% of retail if ≤5 mL	Vt.	92% of wholesale
Mass.	75% of wholesale	Va.	\$0.11/mL
Minn. (a)	95% of wholesale	Wash. (b)	95% of wholesale
Nebr.	10% of retail if >3 mL; \$0.05/mL if ≤3 mL	W.Va.	\$0.075/mL
		Wis.	\$0.05/mL
		Wyo.	15% of wholesale
		D.C.	64% 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.

(b) Tax applies to vapor products containing nicotine. Vapor products not containing nicotine are subject to a per mL tax.

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.

## State Recreational Marijuana Excise Tax Rates

*As of January 1, 2026*

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 (retail gross receipts)
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 plants; \$0.0275 per milligram of THC in edibles; \$0.009 per milligram of THC in other cannabis products
Del.	15% excise tax (retail price)
Ill.	7% excise tax (wholesale gross receipts); 10% tax on cannabis flower or products with $\leq 35\%$ THC; 20% tax on products infused with cannabis, such as edible products; 25% tax on any product with a THC concentration $> 35\%$
Maine	14% excise tax (retail price); \$223/lb. flower; \$63/lb. trim; \$23 per mature plant; \$1 per immature plant or seedling; \$0.20 per seed
Md.	12% excise tax (retail price)
Mass.	10.75% excise tax (retail price)
Mich.	24% excise tax (fair market value at wholesale); 10% excise tax (retail price)
Minn.	15% excise tax (retail gross receipts)
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.	\$2.50/oz. Social Equity Excise Fee

## State Recreational Marijuana Excise Tax Rates

*As of January 1, 2026*

State	Tax Rate
N.M.	13% excise tax (retail price)
N.Y.	9% excise tax (wholesale price); 13% excise tax (retail price)
Ohio	10% excise tax (retail price)
Ore.	17% excise tax (retail price)
R.I.	13% excise tax (retail price)
Vt.	14% excise tax (retail price)
Wash.	37% excise tax (retail price)

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 yet permitted. Many states 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, 2026

State	Tax Rate	Rank	State	Tax Rate	Rank
Fed.	\$13.50		Mont. (a)	\$10.55	13
Ala. (a)	\$22.87	4	Nebr.	\$3.75	38
Alaska (b)	\$12.80	10	Nev. (b)	\$3.60	39
Ariz.	\$3.00	43	N.H. (a)	--	--
Ark. (c, d)	\$9.76	14	N.J.	\$5.50	28
Calif. (b)	\$3.30	40	N.M.	\$6.06	24
Colo.	\$2.28	47	N.Y. (b)	\$6.44	23
Conn. (b)	\$5.94	26	N.C. (a)	\$18.23	5
Del. (b)	\$4.50	34	N.D. (b, d)	\$4.93	32
Fla. (b)	\$6.50	22	Ohio (a)	\$12.33	11
Ga. (b)	\$3.79	37	Okla.	\$5.56	27
Hawaii	\$5.98	25	Ore. (a)	\$23.74	2
Idaho (a)	\$12.94	9	Pa. (a)	\$7.48	21
Ill. (b)	\$8.55	20	R.I. (b)	\$5.40	31
Ind. (b)	\$2.68	44	S.C. (c)	\$5.42	30
Iowa (a)	\$15.14	7	S.D. (b, d)	\$4.93	32
Kans.	\$2.50	45	Tenn. (c)	\$4.46	35
Ky. (e)	\$9.56	15	Tex. (b)	\$2.40	46
La. (b)	\$3.03	42	Utah (a)	\$16.07	6
Maine (a)	\$11.93	12	Vt. (a)	\$9.06	17
Md. (b, d)	\$5.46	29	Va. (a)	\$23.47	3
Mass. (b)	\$4.05	36	Wash. (d, f)	\$36.68	1
Mich. (a)	\$14.61	8	W.Va. (a)	\$8.98	18
Minn. (c, d)	\$8.74	19	Wis.	\$3.25	41
Miss. (a)	\$9.38	16	Wyo. (a)	--	--
Mo.	\$2.00	48	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 (a.b.v.) distilled spirits in 750ml containers. At the federal level, spirits are subject to a tiered tax system. Federal rates are \$2.70 per proof gallon on the first 100,000 gallons per calendar year, \$13.34/proof gallon for more than 100,000 gallons but less than 22.23 million and \$13.50/proof gallon for more than 22.23 million gallons. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. The alcohol excise tax provisions of the Tax Cuts and Jobs Act were made permanent as of Dec. 27, 2020.

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

## State Wine Excise Tax Rates (Dollars per Gallon)

As of January 1, 2026

State	Tax Rate	Rank	State	Tax Rate	Rank
Fed.	\$1.07		Mont. (a)	\$1.06	20
Ala. (a)	\$1.70	6	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)	\$1.50	11	N.J.	\$0.88	24
Calif. (a)	\$0.20	45	N.M. (a)	\$1.70	5
Colo. (a)	\$0.32	39	N.Y.	\$0.30	41
Conn. (a)	\$0.792	27	N.C. (a)	\$1.00	22
Del.	\$1.63	8	N.D. (a)	\$1.17	18
Fla. (a)	\$2.25	3	Ohio (a)	\$0.32	39
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)	\$1.44	12
Kans. (a)	\$0.30	41	Tenn. (b)	\$1.27	16
Ky. (d)	\$3.82	1	Tex. (a)	\$0.20	44
La. (a)	\$0.76	28	Utah (e)	--	--
Maine (a)	\$0.60	32	Vt. (a)	\$0.55	33
Md. (c)	\$1.64	7	Va. (a)	\$1.51	10
Mass. (a)	\$0.55	33	Wash. (a)	\$0.87	25
Mich. (a)	\$0.51	35	W.Va. (a)	\$1.00	21
Minn. (b, c)	\$1.25	17	Wis. (a)	\$0.25	43
Miss. (a, e)	--	--	Wyo. (e)	--	--
Mo.	\$0.42	38	D.C. (a, c)	\$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 (a.b.v.) non-carbonated wine in 750ml containers. Federal rates vary by alcohol content and type of wine, ranging up to \$3.15 for 21-24% alcohol and \$3.40 for sparkling wine. Federal rates also vary based on number of gallons sold. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

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

## State Beer Excise Tax Rates (Dollars per Gallon)

As of January 1, 2026

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)	\$0.37	18	N.J.	\$0.12	42
Calif.	\$0.20	29	N.M.	\$0.41	15
Colo.	\$0.08	46	N.Y.	\$0.14	39
Conn.	\$0.19	30	N.C. (d)	\$0.62	6
Del.	\$0.26	24	N.D. (d)	\$0.43	13
Fla. (d)	\$0.48	9	Ohio (d)	\$0.18	33
Ga. (a, d)	\$0.48	9	Okla. (d)	\$0.40	16
Hawaii (d)	\$0.93	3	Ore.	\$0.08	45
Idaho (d)	\$0.15	38	Pa.	\$0.08	46
Ill.	\$0.23	27	R.I. (c)	\$0.12	41
Ind.	\$0.12	43	S.C.	\$0.77	5
Iowa (d)	\$0.19	32	S.D.	\$0.27	22
Kans.	\$0.18	33	Tenn. (e)	\$1.29	1
Ky. (e)	\$0.89	4	Tex. (d)	\$0.19	31
La. (d)	\$0.40	17	Utah (d)	\$0.44	12
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	28	W.Va.	\$0.18	35
Minn. (b, d)	\$0.47	11	Wis. (d)	\$0.06	48
Miss.	\$0.43	14	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 onboard airlines).

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

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

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

## State & Local Cell Phone Tax Rates

As of July 1, 2025

State	Average State-Local Tax Rate	Rank	State	Average State-Local Tax Rate	Rank
Fed. (a)	13.36%		Mont.	7.05%	48
Ala.	12.68%	28	Nebr.	18.29%	7
Alaska	14.67%	19	Nev.	5.57%	49
Ariz.	12.70%	27	N.H.	10.00%	35
Ark.	20.64%	3	N.J.	9.32%	37
Calif.	12.86%	26	N.M.	14.32%	20
Colo.	14.73%	18	N.Y.	20.61%	4
Conn.	8.42%	45	N.C.	9.13%	43
Del.	8.66%	44	N.D.	16.46%	14
Fla.	15.10%	16	Ohio	9.20%	40
Ga.	13.20%	23	Okla.	17.20%	11
Hawaii	8.17%	46	Ore.	9.17%	41
Idaho	3.46%	50	Pa.	17.85%	9
Ill.	24.96%	1	R.I.	15.75%	15
Ind.	11.26%	31	S.C.	13.61%	22
Iowa	10.09%	33	S.D.	16.74%	13
Kans.	18.77%	5	Tenn.	14.00%	21
Ky.	11.74%	30	Tex.	17.48%	10
La.	18.54%	6	Utah	18.13%	8
Maine	9.30%	38	Vt.	9.16%	42
Md.	17.14%	12	Va.	7.82%	47
Mass.	10.75%	32	Wash.	21.62%	2
Mich.	10.08%	34	W.Va.	13.13%	25
Minn.	12.33%	29	Wis.	9.29%	39
Miss.	13.15%	24	Wyo.	9.37%	36
Mo.	14.92%	17	D.C.	12.28%	(30)

(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 Up Again in 2025."

## Sales Tax Treatment of Groceries, Candy, & Soda

As of January 1, 2026

State	State General Sales Tax	Grocery Treatment	Candy Treated as Groceries?	Soda Treated as Groceries?
Ala.	4.00%	2.00%	Yes	Yes
Alaska	--	--	--	--
Ariz.	5.60%	Exempt	Yes	Yes
Ark.	6.50%	Exempt	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%	Exempt	No	No
Ind.	7.00%	Exempt	No	No
Iowa	6.00%	Exempt	No	No
Kans.	6.50%	Exempt	Yes	Yes
Ky.	6.00%	Exempt	No	No
La.	5.00%	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%	5.00%	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.	4.875%	Exempt	Yes	Yes
N.Y.	4.00%	Exempt	No	No

## Sales Tax Treatment of Groceries, Candy, & Soda

As of January 1, 2026

State	State General Sales Tax	Grocery Treatment	Candy Treated as Groceries?	Soda Treated as Groceries?
N.C.	4.75%	Exempt	No	No
N.D.	5.00%	Exempt	No	No
Ohio	5.75%	Exempt	Yes	No
Okla.	4.50%	Exempt	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. (b)	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.

(b) D.C. taxes soft drinks at a higher rate of 8 percent.

Source: Bloomberg Tax; state statutes.

# State & Local Excise Tax Collections per Capita

*Fiscal Year 2023*

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$737		Mont.	\$796	16
Ala.	\$778	18	Nebr.	\$376	48
Alaska	\$678	26	Nev.	\$1,331	3
Ariz.	\$359	50	N.H.	\$723	24
Ark.	\$648	29	N.J.	\$647	31
Calif.	\$775	19	N.M.	\$579	35
Colo.	\$690	25	N.Y.	\$804	14
Conn.	\$870	12	N.C.	\$592	34
Del.	\$639	32	N.D.	\$756	21
Fla.	\$647	30	Ohio	\$772	20
Ga.	\$415	46	Okla.	\$475	44
Hawaii	\$1,378	2	Ore.	\$859	13
Idaho	\$384	47	Pa.	\$937	10
Ill.	\$1,229	4	R.I.	\$939	9
Ind.	\$804	15	S.C.	\$535	41
Iowa	\$601	33	S.D.	\$652	28
Kans.	\$539	40	Tenn.	\$653	27
Ky.	\$784	17	Tex.	\$747	22
La.	\$735	23	Utah	\$562	38
Maine	\$578	36	Vt.	\$1,417	1
Md.	\$1,076	5	Va.	\$974	7
Mass.	\$516	43	Wash.	\$960	8
Mich.	\$554	39	W.Va.	\$987	6
Minn.	\$906	11	Wis.	\$518	42
Miss.	\$577	37	Wyo.	\$373	49
Mo.	\$450	45	D.C.	\$664	(27)

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: US 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 2024

State	Effective Tax Rate	Rank	State	Effective Tax Rate	Rank
U.S.	0.85%		Mont.	0.59%	35
Ala.	0.37%	49	Nebr.	1.38%	4
Alaska	0.90%	22	Nev.	0.50%	42
Ariz.	0.43%	48	N.H.	1.35%	6
Ark.	0.54%	39	N.J.	1.68%	2
Calif.	0.69%	32	N.M.	0.61%	34
Colo.	0.52%	40	N.Y.	1.23%	10
Conn.	1.36%	5	N.C.	0.62%	33
Del.	0.51%	41	N.D.	0.94%	19
Fla.	0.76%	27	Ohio	1.28%	7
Ga.	0.77%	26	Okla.	0.78%	25
Hawaii	0.31%	50	Ore.	0.79%	24
Idaho	0.43%	47	Pa.	1.14%	13
Ill.	1.79%	1	R.I.	1.00%	16
Ind.	0.76%	28	S.C.	0.44%	46
Iowa	1.25%	8	S.D.	1.00%	15
Kans.	1.20%	11	Tenn.	0.46%	44
Ky.	0.72%	31	Tex.	1.24%	9
La.	0.56%	37	Utah	0.45%	45
Maine	0.90%	20	Vt.	1.40%	3
Md.	0.90%	21	Va.	0.75%	29
Mass.	0.95%	18	Wash.	0.74%	30
Mich.	1.13%	14	W.Va.	0.48%	43
Minn.	0.99%	17	Wis.	1.19%	12
Miss.	0.54%	38	Wyo.	0.58%	36
Mo.	0.85%	23	D.C.	0.63%	(33)

Note: The figures in this table are 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.

Source: US Census Bureau, "American Community Survey"; Tax Foundation calculations.

## State & Local Property Tax Collections per Capita

*Fiscal Year 2023*

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$2,034		Mont.	\$2,019	18
Ala.	\$769	50	Nebr.	\$2,314	14
Alaska	\$2,407	11	Nev.	\$1,406	36
Ariz.	\$1,234	39	N.H.	\$3,439	3
Ark.	\$901	49	N.J.	\$3,590	1
Calif.	\$2,352	12	N.M.	\$1,233	40
Colo.	\$2,229	15	N.Y.	\$3,457	2
Conn.	\$3,311	5	N.C.	\$1,201	41
Del.	\$1,087	45	N.D.	\$1,607	32
Fla.	\$1,789	26	Ohio	\$1,624	30
Ga.	\$1,616	31	Okla.	\$1,086	46
Hawaii	\$1,762	28	Ore.	\$2,000	20
Idaho	\$1,142	42	Pa.	\$1,763	27
Ill.	\$2,690	8	R.I.	\$2,491	10
Ind.	\$1,325	37	S.C.	\$1,490	33
Iowa	\$2,089	17	S.D.	\$1,725	29
Kans.	\$1,861	22	Tenn.	\$1,023	48
Ky.	\$1,089	44	Tex.	\$2,337	13
La.	\$1,086	47	Utah	\$1,438	35
Maine	\$2,591	9	Vt.	\$3,320	4
Md.	\$1,924	21	Va.	\$2,167	16
Mass.	\$3,005	6	Wash.	\$2,013	19
Mich.	\$1,831	24	W.Va.	\$1,109	43
Minn.	\$1,798	25	Wis.	\$1,848	23
Miss.	\$1,286	38	Wyo.	\$2,851	7
Mo.	\$1,468	34	D.C.	\$4,395	(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: US Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.

## State Capital Stock Tax Rates

As of January 1, 2026

State	Tax Rate	Max Payment
Ala.	0.175%	\$15,000
Ark.	0.3%	Unlimited
Conn. (a, b)	0.16%	\$1,000,000
Del. (c)	0.04%	\$200,000
Ga.	(d)	\$5,000
Ill. (e)	0.1%	\$2,000,000
Mass.	0.26%	Unlimited
Miss. (b)	0.05%	Unlimited
Nebr. (f)	(d)	(f)
N.Y.	0.1875%	\$5,000,000
N.C.	0.15%	Unlimited
S.C.	0.1%	Unlimited
Tenn.	0.25%	Unlimited
Wyo.	0.02%	Unlimited

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

(b) Tax will be fully phased out by January 1, 2028.

(c) If the business has been classified as a Large Corporate Filer, the maximum payment increases to \$250,000.

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

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

(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.

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

## State Estate Tax Rates & Exemptions

*As of January 1, 2026*

State	Exemption	Rate (Min. to Max.)
Conn. (a)	\$15,000,000	12%
Hawaii	\$5,490,000	10.0% - 20.0%
Ill.	\$4,000,000	0.8% - 16.0%
Maine	\$7,000,000	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. (c)	\$7,350,000	3.06% - 16.0%
Ore.	\$1,000,000	10.0%-16.0%
R.I.	\$1,838,056	0.8% - 16.0%
Vt.	\$5,000,000	16.00%
Wash.	\$3,076,000	10.0% - 35.0%
D.C.	\$4,988,400	11.2% - 16.0%

(a) Connecticut's exclusion matches the federal threshold as of January 1, 2023. Connecticut's maximum estate tax payment is capped at \$15 million.

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

(c) New York has a cliff at 105% of the exemption amount, after which the exemption no longer applies.

Source: Bloomberg Tax; state statutes.

## State Inheritance Tax Rates & Exemptions

As of January 1, 2026

State	Heir type	Exemption	Rate (Min. to Max.)
Ky. (a)	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.	Spouses/Lineal Heirs	100% exempt	0%
	Non-Immediate Family	\$25,000	11% - 16%
	Charitable Organizations	100% exempt	0%
	All Others	No exemption	15% - 16%
Pa. (d)	Spouses and Children < 21 years	100% exempt	0%
	Lineal Heirs (Including Children > 21 years)	No exemption	4.5%
	Siblings	No exemption	12%
	Others	No exemption	15%

(a) Class A beneficiaries include surviving spouse, parent, child, grandchild, brother, sister, half-brother, and half-sister. Class B beneficiaries include niece, nephew, half-niece, half-nephew, daughter-in-law, son-in-law, aunt, uncle, great-grandchild. Class C beneficiaries include all persons not included in Class A or Class B, including cousins and nieces/nephews by marriage.

(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) 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.

Source: Bloomberg Tax; state statutes.

## State Debt per Capita

*Fiscal Year 2023*

State	Debt per Capita	Rank	State	Debt per Capita	Rank
U.S.	\$3,248		Mont.	\$2,622	30
Ala.	\$1,221	41	Nebr.	\$930	48
Alaska	\$7,605	6	Nev.	\$973	46
Ariz.	\$888	49	N.H.	\$5,352	10
Ark.	\$2,559	31	N.J.	\$6,291	8
Calif.	\$4,136	12	N.M.	\$3,317	24
Colo.	\$3,707	18	N.Y.	\$6,521	7
Conn.	\$8,959	4	N.C.	\$1,188	43
Del.	\$4,032	14	N.D.	\$5,387	9
Fla.	\$963	47	Ohio	\$2,635	29
Ga.	\$1,317	40	Okla.	\$2,551	32
Hawaii	\$8,234	5	Ore.	\$3,705	19
Idaho	\$368	50	Pa.	\$3,667	20
Ill.	\$3,363	23	R.I.	\$9,503	3
Ind.	\$1,200	42	S.C.	\$2,809	27
Iowa	\$2,057	38	S.D.	\$4,527	11
Kans.	\$2,474	34	Tenn.	\$1,125	45
Ky.	\$2,247	35	Tex.	\$2,166	36
La.	\$3,508	22	Utah	\$1,946	39
Maine	\$3,600	21	Vt.	\$3,958	15
Md.	\$4,088	13	Va.	\$3,735	17
Mass.	\$9,700	2	Wash.	\$3,133	25
Mich.	\$2,655	28	W.Va.	\$11,412	1
Minn.	\$2,977	26	Wis.	\$3,906	16
Miss.	\$2,536	33	Wyo.	\$2,160	37
Mo.	\$1,135	44			

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.

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

## State & Local Debt per Capita

*Fiscal Year 2023*

State	Debt per Capita	Rank	State	Debt per Capita	Rank
U.S.	\$9,500		Mont.	\$5,261	44
Ala.	\$5,470	42	Nebr.	\$7,451	24
Alaska	\$11,747	10	Nev.	\$7,055	28
Ariz.	\$5,177	45	N.H.	\$7,310	26
Ark.	\$6,005	37	N.J.	\$9,375	16
Calif.	\$14,812	2	N.M.	\$6,281	33
Colo.	\$13,133	6	N.Y.	\$16,850	1
Conn.	\$12,052	9	N.C.	\$4,214	48
Del.	\$7,361	25	N.D.	\$11,499	11
Fla.	\$5,820	39	Ohio	\$5,688	40
Ga.	\$5,572	41	Okla.	\$5,340	43
Hawaii	\$14,149	3	Ore.	\$10,749	13
Idaho	\$1,815	50	Pa.	\$8,713	20
Ill.	\$10,363	14	R.I.	\$12,095	8
Ind.	\$6,091	35	S.C.	\$6,823	30
Iowa	\$7,306	27	S.D.	\$7,978	22
Kans.	\$8,106	21	Tenn.	\$5,883	38
Ky.	\$6,500	31	Tex.	\$12,170	7
La.	\$6,304	32	Utah	\$7,036	29
Maine	\$6,270	34	Vt.	\$6,023	36
Md.	\$9,884	15	Va.	\$9,182	18
Mass.	\$13,400	5	Wash.	\$10,997	12
Mich.	\$7,460	23	W.Va.	\$13,438	4
Minn.	\$8,948	19	Wis.	\$9,371	17
Miss.	\$4,917	46	Wyo.	\$4,009	49
Mo.	\$4,530	47	D.C.	\$32,166	(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.

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

# Funded Ratio of Public Pension Plans

Calendar Year 2025

State	Funded Ratio	Rank	State	Funded Ratio	Rank
Ala.	78%	35	Nebr.	107%	2
Alaska	78%	32	Nev.	86%	19
Ariz.	78%	33	N.H.	74%	38
Ark.	87%	18	N.J.	60%	47
Calif.	84%	23	N.M.	68%	43
Colo.	78%	34	N.Y.	94%	10
Conn.	66%	45	N.C.	94%	9
Del.	93%	11	N.D.	74%	38
Fla.	86%	21	Ohio	84%	25
Ga.	85%	22	Okla.	90%	17
Hawaii	63%	46	Ore.	86%	20
Idaho	91%	15	Pa.	70%	42
Ill.	54%	50	R.I.	73%	40
Ind.	84%	25	S.C.	67%	44
Iowa	93%	12	S.D.	100%	6
Kans.	84%	24	Tenn.	115%	1
Ky.	59%	49	Tex.	83%	28
La.	82%	29	Utah	100%	5
Maine	91%	16	Vt.	70%	41
Md.	75%	37	Va.	93%	13
Mass.	76%	36	Wash.	103%	4
Mich.	82%	30	W.Va.	100%	7
Minn.	95%	8	Wis.	106%	3
Miss.	59%	48	Wyo.	92%	14
Mo.	84%	27	D.C.	118%	(1)
Mont.	79%	31			

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 2024

State	Income per Capita	Rank	State	Income per Capita	Rank
U.S.	\$73,204		Mont.	\$69,240	26
Ala.	\$57,311	48	Nebr.	\$72,701	17
Alaska	\$76,234	12	Nev.	\$69,805	25
Ariz.	\$65,798	33	N.H.	\$83,192	8
Ark.	\$59,320	45	N.J.	\$84,893	7
Calif.	\$86,232	4	N.M.	\$58,249	47
Colo.	\$83,055	9	N.Y.	\$85,552	5
Conn.	\$95,067	1	N.C.	\$65,634	34
Del.	\$68,061	28	N.D.	\$71,749	18
Fla.	\$73,006	16	Ohio	\$64,464	37
Ga.	\$63,006	41	Okla.	\$63,708	39
Hawaii	\$71,019	20	Ore.	\$70,823	21
Idaho	\$62,323	42	Pa.	\$70,678	22
Ill.	\$74,522	15	R.I.	\$70,622	23
Ind.	\$64,077	38	S.C.	\$60,776	44
Iowa	\$65,225	35	S.D.	\$75,699	13
Kans.	\$65,856	32	Tenn.	\$66,504	31
Ky.	\$58,256	46	Tex.	\$69,823	24
La.	\$61,897	43	Utah	\$67,333	30
Maine	\$68,932	27	Vt.	\$71,287	19
Md.	\$79,259	10	Va.	\$77,351	11
Mass.	\$93,607	2	Wash.	\$85,187	6
Mich.	\$63,690	40	W.Va.	\$55,351	49
Minn.	\$75,603	14	Wis.	\$67,755	29
Miss.	\$52,074	50	Wyo.	\$86,477	3
Mo.	\$64,920	36	D.C.	\$111,185	(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: US Bureau of Economic Analysis.

# People per Household by State

2023-2024

State	2023	2024	State	2023	2024
U.S.	2.49	2.50	Mont.	2.38	2.36
Ala.	2.50	2.43	Nebr.	2.44	2.38
Alaska	2.63	2.59	Nev.	2.62	2.61
Ariz.	2.54	2.49	N.H.	2.44	2.40
Ark.	2.48	2.41	N.J.	2.61	2.63
Calif.	2.86	2.79	N.M.	2.51	2.44
Colo.	2.45	2.35	N.Y.	2.51	2.45
Conn.	2.47	2.45	N.C.	2.46	2.39
Del.	2.48	2.49	N.D.	2.31	2.19
Fla.	2.51	2.50	Ohio	2.38	2.35
Ga.	2.64	2.59	Okla.	2.51	2.48
Hawaii	2.88	2.85	Ore.	2.43	2.39
Idaho	2.66	2.60	Pa.	2.40	2.36
Ill.	2.48	2.43	R.I.	2.40	2.38
Ind.	2.47	2.43	S.C.	2.45	2.40
Iowa	2.38	2.34	S.D.	2.42	2.33
Kans.	2.46	2.39	Tenn.	2.47	2.42
Ky.	2.45	2.39	Tex.	2.70	2.68
La.	2.52	2.42	Utah	2.99	2.91
Maine	2.27	2.21	Vt.	2.30	2.18
Md.	2.58	2.55	Va.	2.53	2.49
Mass.	2.45	2.43	Wash.	2.51	2.46
Mich.	2.43	2.40	W.Va.	2.40	2.32
Minn.	2.44	2.39	Wis.	2.35	2.29
Miss.	2.52	2.43	Wyo.	2.38	2.24
Mo.	2.42	2.37	D.C.	1.99	2.02

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

Source: US 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%

Source: Bureau of Economic Analysis; Bureau of Labor Statistics; Social Security Administration; Centers for Medicare and Medicaid Services; US 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.

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## 2026 *STATE TAX* *COMPETITIVENESS INDEX*

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