

Table 11. Per Capita State and Local Sales Taxes

Fiscal Year 2012

State	General Sales Taxes [1]		Selective Sales Taxes [2]		Total Sales and Gross Receipts Taxes	
	Amount	Rank	Amount	Rank	Amount	Rank
Hawaii	\$2,098	2	\$789	5	\$2,887	1
WASHINGTON	1,918	3	702	8	2,619	2
North Dakota	1,872	4	721	7	2,593	3
Wyoming	2,120	1	285	50	2,405	4
Nevada	1,383	8	888	2	2,271	5
Louisiana	1,455	5	527	22	1,983	6
New York	1,279	12	675	10	1,954	7
Connecticut	1,054	19	811	4	1,865	8
South Dakota	1,391	7	468	26	1,859	9
Tennessee	1,331	10	453	32	1,784	10
New Mexico	1,409	6	367	44	1,776	11
Texas	1,191	14	578	17	1,769	12
Minnesota	947	24	819	3	1,766	13
Arkansas	1,274	13	466	27	1,740	14
Florida	1,113	16	602	15	1,715	15
Kansas	1,295	11	385	42	1,679	16
Arizona	1,332	9	332	45	1,664	17
Vermont	561	45	1,013	1	1,574	18
Indiana	1,016	23	533	21	1,550	19
Oklahoma	1,137	15	395	41	1,532	20
Mississippi	1,032	21	480	25	1,512	21
Iowa	1,049	20	438	34	1,487	22
Colorado	1,062	18	423	36	1,485	23
California	1,087	17	397	39	1,485	24
West Virginia	689	43	758	6	1,447	25
Pennsylvania	771	37	672	11	1,442	26
Rhode Island	802	34	629	14	1,431	27
Illinois	750	39	677	9	1,426	28
Alabama	864	31	552	20	1,416	29
New Jersey	917	26	461	29	1,377	30
Maryland	698	42	660	13	1,358	31
Nebraska	1,025	22	324	47	1,349	32
Maine	802	35	520	23	1,322	33
Ohio	874	29	438	35	1,313	34
Michigan	905	27	404	38	1,309	35
Wisconsin	810	33	492	24	1,303	36
Utah	888	28	413	37	1,301	37
Kentucky	699	41	586	16	1,285	38
Missouri	869	30	397	40	1,266	39
Georgia	934	25	322	48	1,256	40
North Carolina	810	32	440	33	1,250	41
Massachusetts	769	38	384	43	1,153	42
Idaho	773	36	293	49	1,066	43
South Carolina	706	40	332	46	1,038	44
Virginia	562	44	464	28	1,026	45
Alaska	288	46	461	30	748	46
New Hampshire	0	49	664	12	664	47
Delaware	0	47	556	18	556	48
Montana	0	48	555	19	555	49
Oregon	0	50	458	31	458	50

[1] Includes retail sales taxes that apply to most goods and gross receipts taxes measured by sales (e.g., Washington's B&O tax), per Census Bureau classifications which do not separate general sales taxes from gross receipts taxes.

[2] Specific taxes upon particular items, such as gasoline, alcoholic beverages, tobacco products and public utilities.