

**Table 6. State and Local Taxes Per Capita  
Fiscal Years 1996-1998**

|                | 1996    |      | 1997    |      | 1998    |      |
|----------------|---------|------|---------|------|---------|------|
|                | Amount  | Rank | Amount  | Rank | Amount  | Rank |
| Connecticut    | \$3,831 | 2    | \$4,205 | 1    | \$4,425 | 1    |
| New York       | 3,987   | 1    | 4,159   | 2    | 4,318   | 2    |
| New Jersey     | 3,436   | 4    | 3,401   | 4    | 3,698   | 3    |
| Massachusetts  | 3,139   | 6    | 3,291   | 6    | 3,531   | 4    |
| Minnesota      | 3,128   | 7    | 3,356   | 5    | 3,490   | 5    |
| Hawaii         | 3,245   | 5    | 3,229   | 7    | 3,293   | 6    |
| Alaska         | 3,791   | 3    | 3,953   | 3    | 3,279   | 7    |
| Maine          | 2,600   | 16   | 2,862   | 13   | 3,225   | 8    |
| Delaware       | 2,822   | 9    | 2,933   | 10   | 3,218   | 9    |
| Wisconsin      | 2,947   | 8    | 3,004   | 8    | 3,186   | 10   |
| Maryland       | 2,786   | 11   | 2,912   | 12   | 3,126   | 11   |
| Rhode Island   | 2,738   | 13   | 2,954   | 9    | 3,117   | 12   |
| WASHINGTON     | 2,795   | 10   | 2,916   | 11   | 3,038   | 13   |
| California     | 2,705   | 14   | 2,813   | 15   | 3,022   | 14   |
| Illinois       | 2,757   | 12   | 2,856   | 14   | 2,959   | 15   |
| Vermont        | 2,577   | 18   | 2,746   | 16   | 2,911   | 16   |
| Wyoming        | 2,422   | 24   | 2,584   | 24   | 2,901   | 17   |
| Michigan       | 2,588   | 17   | 2,722   | 17   | 2,874   | 18   |
| Kansas         | 2,478   | 22   | 2,600   | 21   | 2,805   | 19   |
| Pennsylvania   | 2,512   | 20   | 2,654   | 20   | 2,802   | 20   |
| Colorado       | 2,418   | 25   | 2,595   | 23   | 2,763   | 21   |
| Nebraska       | 2,531   | 19   | 2,711   | 19   | 2,751   | 22   |
| Ohio           | 2,503   | 21   | 2,597   | 22   | 2,750   | 23   |
| Nevada         | 2,661   | 15   | 2,720   | 18   | 2,727   | 24   |
| Virginia       | 2,341   | 27   | 2,498   | 27   | 2,675   | 25   |
| New Mexico     | 2,263   | 30   | 2,462   | 30   | 2,637   | 26   |
| Iowa           | 2,448   | 23   | 2,521   | 25   | 2,606   | 27   |
| North Carolina | 2,251   | 33   | 2,387   | 33   | 2,557   | 28   |
| Georgia        | 2,354   | 26   | 2,426   | 32   | 2,552   | 29   |
| North Dakota   | 2,238   | 34   | 2,464   | 29   | 2,549   | 30   |
| Florida        | 2,330   | 28   | 2,428   | 31   | 2,545   | 31   |
| Indiana        | 2,222   | 35   | 2,511   | 26   | 2,500   | 32   |
| Oregon         | 2,259   | 31   | 2,487   | 28   | 2,479   | 33   |
| Utah           | 2,147   | 38   | 2,265   | 38   | 2,459   | 34   |
| Missouri       | 2,181   | 36   | 2,329   | 35   | 2,449   | 35   |
| New Hampshire  | 2,254   | 32   | 2,348   | 34   | 2,416   | 36   |
| Kentucky       | 2,166   | 37   | 2,275   | 37   | 2,377   | 37   |
| Arizona        | 2,295   | 29   | 2,290   | 36   | 2,371   | 38   |
| Texas          | 2,128   | 40   | 2,247   | 40   | 2,344   | 39   |
| Idaho          | 2,138   | 39   | 2,249   | 39   | 2,334   | 40   |
| Louisiana      | 1,946   | 46   | 2,212   | 41   | 2,303   | 41   |
| Montana        | 2,027   | 41   | 2,197   | 42   | 2,291   | 42   |
| Oklahoma       | 1,987   | 43   | 2,145   | 43   | 2,240   | 43   |
| South Carolina | 1,981   | 44   | 2,060   | 45   | 2,187   | 44   |
| West Virginia  | 1,995   | 42   | 2,122   | 44   | 2,183   | 45   |
| South Dakota   | 1,965   | 45   | 1,983   | 47   | 2,158   | 46   |
| Arkansas       | 1,933   | 47   | 2,029   | 46   | 2,143   | 47   |
| Tennessee      | 1,878   | 49   | 1,978   | 48   | 2,079   | 48   |
| Mississippi    | 1,894   | 48   | 1,963   | 49   | 2,057   | 49   |
| Alabama        | 1,786   | 50   | 1,841   | 50   | 1,916   | 50   |
| U.S. Average   | \$2,597 |      | \$2,721 |      | \$2,863 |      |