

**State and Local Tax Burdens Compared
to Other U.S. States
2007**

Combined State and Local Tax Burdens by Rank			Adding Federal Taxes to State/Local Changes Rankings			Change in Ranking After Adding Federal Taxes
State	State and Local Tax Burden	Rank	State	State, Local, and Federal Tax Burden	Rank	
Total	11.0%			32.7%		
Vermont	14.1%	1	Vermont	35.1%	5	4
Maine	14.0%	2	Maine	33.9%	10	8
New York	13.8%	3	New York	37.1%	2	-1
Rhode Island	12.7%	4	Rhode Island	35.1%	6	2
Ohio	12.4%	5	Ohio	32.4%	18	13
Hawaii	12.4%	6	Hawaii	33.0%	16	10
Wisconsin	12.3%	7	Wisconsin	33.3%	13	6
Connecticut	12.2%	8	Connecticut	38.3%	1	-7
Nebraska	11.9%	9	Nebraska	31.8%	22	13
New Jersey	11.6%	10	New Jersey	35.6%	3	-7
Minnesota	11.5%	11	Minnesota	33.9%	11	0
California	11.5%	12	California	34.3%	8	-4
Arkansas	11.3%	13	Arkansas	30.7%	32	19
Michigan	11.2%	14	Michigan	31.9%	21	7
Kansas	11.2%	15	Kansas	31.0%	27	12
Washington	11.1%	16	Washington	34.0%	9	-7
Louisiana	11.0%	17	Louisiana	29.1%	44	27
Iowa	11.0%	18	Iowa	30.6%	33	15
North Carolina	11.0%	19	North Carolina	31.3%	24	5
Kentucky	10.9%	20	Kentucky	30.4%	34	14
West Virginia	10.9%	21	West Virginia	29.8%	40	19
Illinois	10.8%	22	Illinois	33.2%	14	-8
Maryland	10.8%	23	Maryland	33.1%	15	-8
Pennsylvania	10.8%	24	Pennsylvania	31.9%	20	-4
Indiana	10.7%	25	Indiana	30.8%	30	5
South Carolina	10.7%	26	South Carolina	30.3%	35	9
Utah	10.7%	27	Utah	30.3%	36	9
Massachusetts	10.6%	28	Massachusetts	34.4%	7	-21
Mississippi	10.5%	29	Mississippi	28.1%	47	18
Colorado	10.4%	30	Colorado	31.8%	23	-7
Arizona	10.3%	31	Arizona	31.3%	25	-6
Georgia	10.3%	32	Georgia	30.9%	28	-4
Virginia	10.2%	33	Virginia	32.9%	17	-16
Missouri	10.1%	34	Missouri	30.2%	38	4
Idaho	10.1%	35	Idaho	29.6%	42	7
Nevada	10.1%	36	Nevada	35.2%	4	-32
Oregon	10.0%	37	Oregon	30.7%	31	-6
Florida	10.0%	38	Florida	33.6%	12	-26
North Dakota	9.9%	39	North Dakota	30.2%	37	-2
New Mexico	9.8%	40	New Mexico	28.8%	45	5
Montana	9.7%	41	Montana	29.8%	39	-2
Wyoming	9.5%	42	Wyoming	32.1%	19	-23
Texas	9.3%	43	Texas	29.8%	41	-2
South Dakota	9.0%	44	South Dakota	29.3%	43	-1
Oklahoma	9.0%	45	Oklahoma	27.8%	50	5
Alabama	8.8%	46	Alabama	28.0%	49	3
Delaware	8.8%	47	Delaware	31.2%	26	-21
Tennessee	8.5%	48	Tennessee	28.8%	46	-2
New Hampshire	8.0%	49	New Hampshire	30.8%	29	-20
Alaska	6.6%	50	Alaska	28.1%	48	-2
District of Columbia	12.5%	-	District of Columbia	36.4%	-	-

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, Department of Commerce

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2006

Combined State and Local Tax Burdens by Rank			Adding Federal Taxes to State/Local Changes Rankings			Change in Ranking After Adding Federal Taxes
State	State and Local Tax Burden	Rank	State	State, Local, and Federal Tax Burden	Rank	
Total	10.8%			32.3%		
Vermont	13.9%	1	Vermont	34.8%	3	2
Maine	13.7%	2	Maine	33.6%	10	8
New York	13.7%	3	New York	36.5%	2	-1
Rhode Island	12.5%	4	Rhode Island	34.5%	5	1
Hawaii	12.2%	5	Hawaii	32.4%	17	12
Wisconsin	12.2%	6	Wisconsin	33.1%	13	7
Ohio	12.1%	7	Ohio	32.0%	18	11
Connecticut	12.0%	8	Connecticut	37.5%	1	-7
Nebraska	11.8%	9	Nebraska	31.8%	20	11
Minnesota	11.4%	10	Minnesota	33.5%	11	1
California	11.3%	11	California	33.8%	8	-3
New Jersey	11.2%	12	New Jersey	34.7%	4	-8
Arkansas	11.1%	13	Arkansas	30.5%	32	19
Kansas	11.0%	14	Kansas	30.8%	27	13
Michigan	11.0%	15	Michigan	31.7%	21	6
Washington	10.9%	16	Washington	33.6%	9	-7
Iowa	10.8%	17	Iowa	30.4%	33	16
Louisiana	10.8%	18	Louisiana	28.4%	46	28
West Virginia	10.7%	19	West Virginia	29.5%	40	21
North Carolina	10.7%	20	North Carolina	30.9%	25	5
Maryland	10.7%	21	Maryland	32.6%	15	-6
Kentucky	10.7%	22	Kentucky	30.1%	35	13
Utah	10.7%	23	Utah	30.1%	34	11
Illinois	10.7%	24	Illinois	32.8%	14	-10
Pennsylvania	10.6%	25	Pennsylvania	31.6%	22	-3
Indiana	10.6%	26	Indiana	30.6%	29	3
South Carolina	10.5%	27	South Carolina	30.0%	38	11
Massachusetts	10.5%	28	Massachusetts	33.9%	7	-21
Mississippi	10.3%	29	Mississippi	27.9%	47	18
Arizona	10.3%	30	Arizona	31.0%	24	-6
Georgia	10.2%	31	Georgia	30.6%	28	-3
Virginia	10.1%	32	Virginia	32.4%	16	-16
Colorado	10.1%	33	Colorado	31.3%	23	-10
Idaho	10.1%	34	Idaho	29.5%	41	7
Missouri	10.0%	35	Missouri	30.0%	36	1
Nevada	10.0%	36	Nevada	34.5%	6	-30
Oregon	9.9%	37	Oregon	30.6%	30	-7
Florida	9.9%	38	Florida	33.2%	12	-26
North Dakota	9.8%	39	North Dakota	30.0%	37	-2
New Mexico	9.8%	40	New Mexico	28.7%	44	4
Montana	9.7%	41	Montana	29.6%	39	-2
Wyoming	9.5%	42	Wyoming	32.0%	19	-23
Texas	9.1%	43	Texas	29.4%	42	-1
Oklahoma	9.0%	44	Oklahoma	27.6%	50	6
South Dakota	8.9%	45	South Dakota	29.1%	43	-2
Alabama	8.8%	46	Alabama	27.8%	48	2
Delaware	8.7%	47	Delaware	30.8%	26	-21
Tennessee	8.4%	48	Tennessee	28.5%	45	-3
New Hampshire	8.0%	49	New Hampshire	30.5%	31	-18
Alaska	6.6%	50	Alaska	27.8%	49	-1
District of Columbia	12.6%	-	District of Columbia	36.1%	-	-

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, Department of Commerce

State and Local Tax Burdens Compared to Other U.S. States

2005

Combined State and Local Tax Burdens by Rank			Adding Federal Taxes to State/Local Changes Rankings			Change in Ranking After Adding Federal Taxes
State	State and Local Tax Burden	Rank	State	State, Local, and Federal Tax Burden	Rank	
Total	10.9%			31.5%		
New York	14.0%	1	New York	35.7%	2	1
Vermont	13.9%	2	Vermont	33.9%	3	1
Maine	13.6%	3	Maine	32.5%	10	7
Rhode Island	12.4%	4	Rhode Island	33.4%	6	2
Hawaii	12.4%	5	Hawaii	31.7%	16	11
Louisiana	12.3%	6	Louisiana	30.8%	21	15
Wisconsin	12.1%	7	Wisconsin	32.1%	15	8
Nebraska	11.9%	8	Nebraska	31.2%	19	11
Connecticut	11.9%	9	Connecticut	36.0%	1	-8
Ohio	11.8%	10	Ohio	30.9%	20	10
California	11.4%	11	California	33.0%	8	-3
Minnesota	11.2%	12	Minnesota	32.3%	12	0
New Jersey	11.2%	13	New Jersey	33.7%	4	-9
Arkansas	11.2%	14	Arkansas	29.9%	33	19
Kansas	11.1%	15	Kansas	30.3%	25	10
Utah	11.1%	16	Utah	30.3%	26	10
Washington	11.0%	17	Washington	33.1%	7	-10
Iowa	10.9%	18	Iowa	29.8%	34	16
Illinois	10.8%	19	Illinois	32.2%	13	-6
West Virginia	10.8%	20	West Virginia	29.0%	42	22
Michigan	10.8%	21	Michigan	30.5%	24	3
Maryland	10.7%	22	Maryland	31.5%	17	-5
Pennsylvania	10.7%	23	Pennsylvania	30.8%	22	-1
Arizona	10.6%	24	Arizona	30.7%	23	-1
Indiana	10.6%	25	Indiana	29.9%	31	6
South Carolina	10.5%	26	South Carolina	29.3%	37	11
Massachusetts	10.5%	27	Massachusetts	32.9%	9	-18
Kentucky	10.5%	28	Kentucky	29.0%	41	13
North Carolina	10.5%	29	North Carolina	29.9%	30	1
Idaho	10.5%	30	Idaho	29.4%	36	6
Mississippi	10.4%	31	Mississippi	27.3%	48	17
Georgia	10.2%	32	Georgia	29.9%	28	-4
Virginia	10.2%	33	Virginia	31.3%	18	-15
New Mexico	10.1%	34	New Mexico	28.5%	44	10
Nevada	10.1%	35	Nevada	33.4%	5	-30
Florida	10.1%	36	Florida	32.4%	11	-25
Missouri	10.0%	37	Missouri	29.3%	38	1
Oregon	10.0%	38	Oregon	29.9%	29	-9
Wyoming	10.0%	39	Wyoming	32.1%	14	-25
Montana	9.9%	40	Montana	29.1%	39	-1
North Dakota	9.7%	41	North Dakota	28.8%	43	2
Colorado	9.7%	42	Colorado	30.1%	27	-15
Texas	9.4%	43	Texas	29.1%	40	-3
Oklahoma	9.3%	44	Oklahoma	27.7%	47	3
South Dakota	8.9%	45	South Dakota	28.0%	45	0
Alabama	8.9%	46	Alabama	27.2%	49	3
Delaware	8.7%	47	Delaware	29.9%	32	-15
Tennessee	8.5%	48	Tennessee	27.8%	46	-2
New Hampshire	8.0%	49	New Hampshire	29.5%	35	-14
Alaska	6.7%	50	Alaska	27.1%	50	0
District of Columbia	13.1%	-	District of Columbia	35.0%	-	-

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, Department of Commerce

State and Local Tax Burdens Compared to Other U.S. States

2004

Combined State and Local Tax Burdens by Rank			Adding Federal Taxes to State/Local Changes Rankings			Change in Ranking After Adding Federal Taxes
State	State and Local Tax Burden	Rank	State	State, Local, and Federal Tax Burden	Rank	
Total	10.6%			29.7%		
New York	13.5%	1	New York	33.5%	2	1
Maine	13.0%	2	Maine	30.5%	10	8
Vermont	12.8%	3	Vermont	31.1%	5	2
Hawaii	12.2%	4	Hawaii	30.2%	14	10
Rhode Island	11.8%	5	Rhode Island	31.1%	6	1
Wisconsin	11.8%	6	Wisconsin	30.3%	13	7
Nebraska	11.5%	7	Nebraska	29.2%	20	13
Connecticut	11.3%	8	Connecticut	33.7%	1	-7
Ohio	11.3%	9	Ohio	29.0%	22	13
Kansas	11.0%	10	Kansas	28.9%	23	13
New Jersey	10.9%	11	New Jersey	31.7%	3	-8
Utah	10.9%	12	Utah	28.8%	25	13
California	10.8%	13	California	30.7%	8	-5
Minnesota	10.8%	14	Minnesota	30.0%	15	1
Arkansas	10.5%	15	Arkansas	27.9%	36	21
West Virginia	10.5%	16	West Virginia	27.6%	41	25
Illinois	10.5%	17	Illinois	30.3%	12	-5
Maryland	10.5%	18	Maryland	30.0%	17	-1
Arizona	10.5%	19	Arizona	29.3%	19	0
Louisiana	10.4%	20	Louisiana	26.0%	48	28
Idaho	10.4%	21	Idaho	27.9%	35	14
Washington	10.4%	22	Washington	30.6%	9	-13
Iowa	10.4%	23	Iowa	27.6%	39	16
Michigan	10.4%	24	Michigan	28.8%	24	0
Pennsylvania	10.3%	25	Pennsylvania	29.1%	21	-4
South Carolina	10.2%	26	South Carolina	27.8%	37	11
Indiana	10.2%	27	Indiana	28.1%	30	3
Kentucky	10.2%	28	Kentucky	27.6%	40	12
Massachusetts	10.2%	29	Massachusetts	30.8%	7	-22
North Carolina	10.2%	30	North Carolina	28.4%	27	-3
Mississippi	10.1%	31	Mississippi	26.3%	47	16
Georgia	10.1%	32	Georgia	28.6%	26	-6
Nevada	10.1%	33	Nevada	31.7%	4	-29
New Mexico	10.0%	34	New Mexico	27.0%	43	9
Florida	9.9%	35	Florida	30.4%	11	-24
Virginia	9.9%	36	Virginia	29.6%	18	-18
Missouri	9.8%	37	Missouri	27.7%	38	1
Oregon	9.7%	38	Oregon	28.4%	28	-10
Wyoming	9.7%	39	Wyoming	30.0%	16	-23
North Dakota	9.7%	40	North Dakota	28.0%	34	-6
Montana	9.6%	41	Montana	27.4%	42	1
Texas	9.4%	42	Texas	28.0%	33	-9
Colorado	9.2%	43	Colorado	28.2%	29	-14
Oklahoma	9.2%	44	Oklahoma	26.4%	45	1
South Dakota	8.7%	45	South Dakota	26.3%	46	1
Alabama	8.6%	46	Alabama	25.7%	49	3
Tennessee	8.4%	47	Tennessee	26.6%	44	-3
Delaware	8.4%	48	Delaware	28.1%	31	-17
New Hampshire	8.1%	49	New Hampshire	28.0%	32	-17
Alaska	6.6%	50	Alaska	25.7%	50	0
District of Columbia	13.4%	-	District of Columbia	33.6%	-	-

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, Department of Commerce

State and Local Tax Burdens Compared to Other U.S. States

2003

Combined State and Local Tax Burdens by Rank			Adding Federal Taxes to State/Local Changes Rankings			Change in Ranking After Adding Federal Taxes
State	State and Local Tax Burden	Rank	State	State, Local, and Federal Tax Burden	Rank	
Total	10.4%			29.5%		
New York	13.3%	1	New York	33.6%	2	1
Maine	12.8%	2	Maine	30.3%	8	6
Hawaii	12.0%	3	Hawaii	30.2%	10	7
Wisconsin	11.7%	4	Wisconsin	30.2%	11	7
Rhode Island	11.5%	5	Rhode Island	30.6%	6	1
Vermont	11.4%	6	Vermont	29.8%	16	10
Nebraska	11.3%	7	Nebraska	28.7%	22	15
Connecticut	11.1%	8	Connecticut	33.6%	1	-7
Ohio	11.0%	9	Ohio	28.6%	23	14
Minnesota	10.9%	10	Minnesota	30.1%	12	2
Kansas	10.8%	11	Kansas	28.9%	21	10
Utah	10.7%	12	Utah	28.5%	24	12
New Jersey	10.7%	13	New Jersey	31.8%	3	-10
California	10.5%	14	California	30.3%	9	-5
Iowa	10.4%	15	Iowa	28.2%	29	14
Louisiana	10.4%	16	Louisiana	26.8%	44	28
Washington	10.4%	17	Washington	30.9%	5	-12
West Virginia	10.4%	18	West Virginia	27.5%	39	21
Maryland	10.4%	19	Maryland	29.8%	15	-4
Arizona	10.4%	20	Arizona	29.0%	19	-1
Idaho	10.3%	21	Idaho	28.1%	34	13
Kentucky	10.2%	22	Kentucky	27.7%	36	14
Illinois	10.1%	23	Illinois	29.6%	17	-6
Michigan	10.1%	24	Michigan	28.4%	26	2
Pennsylvania	10.1%	25	Pennsylvania	28.9%	20	-5
Indiana	10.1%	26	Indiana	28.1%	33	7
Mississippi	10.1%	27	Mississippi	26.5%	46	19
North Carolina	10.1%	28	North Carolina	28.4%	25	-3
Arkansas	10.0%	29	Arkansas	27.5%	38	9
South Carolina	10.0%	30	South Carolina	27.6%	37	7
Nevada	10.0%	31	Nevada	31.1%	4	-27
Massachusetts	10.0%	32	Massachusetts	30.4%	7	-25
New Mexico	10.0%	33	New Mexico	27.3%	41	8
Georgia	9.9%	34	Georgia	28.3%	28	-6
Florida	9.9%	35	Florida	30.0%	14	-21
Wyoming	9.7%	36	Wyoming	30.0%	13	-23
Virginia	9.7%	37	Virginia	29.3%	18	-19
Oregon	9.6%	38	Oregon	28.1%	32	-6
Missouri	9.6%	39	Missouri	27.4%	40	1
Texas	9.4%	40	Texas	28.2%	30	-10
Montana	9.3%	41	Montana	27.3%	42	1
North Dakota	9.3%	42	North Dakota	26.9%	43	1
Oklahoma	9.3%	43	Oklahoma	26.5%	47	4
Colorado	9.2%	44	Colorado	28.2%	31	-13
South Dakota	8.9%	45	South Dakota	26.3%	48	3
Alabama	8.5%	46	Alabama	25.8%	49	3
Tennessee	8.3%	47	Tennessee	26.5%	45	-2
New Hampshire	8.3%	48	New Hampshire	28.4%	27	-21
Delaware	8.0%	49	Delaware	27.8%	35	-14
Alaska	6.5%	50	Alaska	25.7%	50	0
District of Columbia	13.0%	-	District of Columbia	33.4%	-	-

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, Department of Commerce

State and Local Tax Burdens Compared to Other U.S. States

2002

Combined State and Local Tax Burdens by Rank			Adding Federal Taxes to State/Local Changes Rankings			Change in Ranking After Adding Federal Taxes
State	State and Local Tax Burden	Rank	State	State, Local, and Federal Tax Burden	Rank	
Total	10.3%			30.3%		
New York	13.0%	1	New York	34.2%	1	0
Maine	13.0%	2	Maine	31.6%	6	4
Hawaii	11.9%	3	Hawaii	30.4%	15	12
Wisconsin	11.7%	4	Wisconsin	31.0%	11	7
Rhode Island	11.4%	5	Rhode Island	31.3%	7	2
Nebraska	11.3%	6	Nebraska	29.7%	19	13
Vermont	11.3%	7	Vermont	30.7%	14	7
Minnesota	11.2%	8	Minnesota	31.1%	10	2
Ohio	11.1%	9	Ohio	29.5%	22	13
Connecticut	10.8%	10	Connecticut	34.1%	2	-8
Kansas	10.6%	11	Kansas	29.5%	23	12
Utah	10.6%	12	Utah	28.7%	33	21
California	10.5%	13	California	31.0%	12	-1
New Jersey	10.5%	14	New Jersey	32.5%	3	-11
Iowa	10.4%	15	Iowa	28.6%	34	19
Louisiana	10.4%	16	Louisiana	27.8%	45	29
Washington	10.4%	17	Washington	31.7%	5	-12
Arizona	10.3%	18	Arizona	29.5%	21	3
Maryland	10.3%	19	Maryland	30.4%	16	-3
Kentucky	10.3%	20	Kentucky	28.5%	36	16
West Virginia	10.3%	21	West Virginia	28.0%	44	23
Arkansas	10.3%	22	Arkansas	28.7%	32	10
Wyoming	10.3%	23	Wyoming	31.9%	4	-19
Mississippi	10.2%	24	Mississippi	27.5%	46	22
Illinois	10.2%	25	Illinois	30.7%	13	-12
Michigan	10.1%	26	Michigan	29.5%	24	-2
Indiana	10.1%	27	Indiana	29.0%	27	0
Idaho	10.1%	28	Idaho	28.1%	42	14
New Mexico	10.0%	29	New Mexico	28.5%	37	8
North Carolina	10.0%	30	North Carolina	28.8%	31	1
Georgia	10.0%	31	Georgia	29.1%	25	-6
Pennsylvania	10.0%	32	Pennsylvania	29.7%	20	-12
South Carolina	9.9%	33	South Carolina	28.2%	40	7
North Dakota	9.8%	34	North Dakota	28.8%	30	-4
Massachusetts	9.8%	35	Massachusetts	31.2%	9	-26
Nevada	9.8%	36	Nevada	31.3%	8	-28
Missouri	9.7%	37	Missouri	28.5%	38	1
Virginia	9.7%	38	Virginia	30.0%	18	-20
Florida	9.5%	39	Florida	30.3%	17	-22
Texas	9.5%	40	Texas	29.1%	26	-14
Oklahoma	9.5%	41	Oklahoma	27.1%	48	7
Oregon	9.4%	42	Oregon	28.6%	35	-7
Montana	9.4%	43	Montana	28.1%	43	0
South Dakota	9.4%	44	South Dakota	28.3%	39	-5
Colorado	9.3%	45	Colorado	29.0%	28	-17
Alabama	8.6%	46	Alabama	26.7%	49	3
Tennessee	8.2%	47	Tennessee	27.2%	47	0
New Hampshire	8.1%	48	New Hampshire	29.0%	29	-19
Delaware	7.8%	49	Delaware	28.2%	41	-8
Alaska	6.5%	50	Alaska	26.4%	50	0
District of Columbia	12.1%	-	District of Columbia	33.9%	-	-

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, Department of Commerce

State and Local Tax Burdens Compared to Other U.S. States

2001

Combined State and Local Tax Burdens by Rank			Adding Federal Taxes to State/Local Changes Rankings			Change in Ranking After Adding Federal Taxes
State	State and Local Tax Burden	Rank	State	State, Local, and Federal Tax Burden	Rank	
Total	10.5%			33.0%		
Maine	13.2%	1	Maine	34.3%	8	7
New York	13.0%	2	New York	36.8%	2	0
Hawaii	12.4%	3	Hawaii	32.8%	17	14
Wisconsin	11.9%	4	Wisconsin	33.6%	11	7
Rhode Island	11.7%	5	Rhode Island	34.1%	9	4
Minnesota	11.6%	6	Minnesota	34.1%	10	4
Vermont	11.5%	7	Vermont	33.2%	14	7
Ohio	11.3%	8	Ohio	32.1%	21	13
California	11.1%	9	California	34.4%	7	-2
Nebraska	11.1%	10	Nebraska	31.8%	26	16
Utah	11.0%	11	Utah	31.2%	33	22
Iowa	10.9%	12	Iowa	31.5%	30	18
Connecticut	10.9%	13	Connecticut	37.2%	1	-12
Idaho	10.6%	14	Idaho	30.9%	36	22
New Jersey	10.6%	15	New Jersey	35.6%	3	-12
Maryland	10.6%	16	Maryland	33.0%	16	0
Washington	10.6%	17	Washington	34.8%	6	-11
West Virginia	10.6%	18	West Virginia	30.5%	41	23
Kansas	10.5%	19	Kansas	31.6%	27	8
Louisiana	10.5%	20	Louisiana	29.9%	45	25
Arizona	10.5%	21	Arizona	32.1%	20	-1
Kentucky	10.5%	22	Kentucky	30.8%	38	16
Arkansas	10.5%	23	Arkansas	30.7%	40	17
Georgia	10.4%	24	Georgia	31.9%	25	1
Mississippi	10.4%	25	Mississippi	29.5%	46	21
New Mexico	10.4%	26	New Mexico	31.2%	34	8
Illinois	10.3%	27	Illinois	33.6%	12	-15
Wyoming	10.3%	28	Wyoming	35.3%	4	-24
Indiana	10.2%	29	Indiana	31.5%	29	0
Michigan	10.2%	30	Michigan	31.9%	24	-6
Massachusetts	10.2%	31	Massachusetts	35.0%	5	-26
Pennsylvania	10.1%	32	Pennsylvania	32.3%	19	-13
North Carolina	10.1%	33	North Carolina	31.0%	35	2
South Carolina	10.1%	34	South Carolina	30.5%	42	8
North Dakota	10.0%	35	North Dakota	30.8%	39	4
Missouri	10.0%	36	Missouri	31.3%	31	-5
Virginia	9.9%	37	Virginia	32.5%	18	-19
Oregon	9.7%	38	Oregon	31.5%	28	-10
Oklahoma	9.6%	39	Oklahoma	28.9%	49	10
Nevada	9.6%	40	Nevada	33.6%	13	-27
Colorado	9.5%	41	Colorado	31.9%	23	-18
Montana	9.5%	42	Montana	30.1%	44	2
Florida	9.5%	43	Florida	33.1%	15	-28
Texas	9.4%	44	Texas	31.3%	32	-12
South Dakota	9.4%	45	South Dakota	30.2%	43	-2
Alabama	9.1%	46	Alabama	29.4%	48	2
Tennessee	8.3%	47	Tennessee	29.4%	47	0
Delaware	8.1%	48	Delaware	30.9%	37	-11
New Hampshire	7.9%	49	New Hampshire	32.0%	22	-27
Alaska	6.7%	50	Alaska	28.8%	50	0
District of Columbia	12.3%	-	District of Columbia	36.0%	-	-

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, Department of Commerce

State and Local Tax Burdens Compared to Other U.S. States

2000

Combined State and Local Tax Burdens by Rank			Adding Federal Taxes to State/Local Changes Rankings			Change in Ranking After Adding Federal Taxes
State	State and Local Tax Burden	Rank	State	State, Local, and Federal Tax Burden	Rank	
Total	10.5%		Georgia	34.0%		
Maine	13.2%	1	Maine	35.6%	8	7
New York	12.9%	2	New York	37.0%	3	1
Hawaii	12.2%	3	Hawaii	33.3%	19	16
Wisconsin	12.1%	4	Wisconsin	34.8%	11	7
Rhode Island	11.7%	5	Rhode Island	35.2%	9	4
Minnesota	11.6%	6	Minnesota	34.9%	10	4
Vermont	11.6%	7	Vermont	34.4%	13	6
Utah	11.3%	8	Utah	32.9%	27	19
Connecticut	11.2%	9	Connecticut	38.7%	1	-8
California	11.2%	10	California	36.0%	7	-3
New Mexico	11.1%	11	New Mexico	31.4%	41	30
Idaho	11.0%	12	Idaho	33.0%	24	12
Nebraska	11.0%	13	Nebraska	33.0%	22	9
Ohio	11.0%	14	Ohio	32.5%	30	16
Iowa	10.8%	15	Iowa	32.1%	32	17
West Virginia	10.7%	16	West Virginia	31.7%	38	22
Georgia	10.5%	17	Georgia	33.0%	25	8
Louisiana	10.5%	18	Louisiana	31.2%	45	27
Maryland	10.5%	19	Maryland	33.8%	16	-3
Washington	10.5%	20	Washington	36.7%	5	-15
Mississippi	10.5%	21	Mississippi	30.6%	46	25
Kansas	10.5%	22	Kansas	32.7%	29	7
Arkansas	10.5%	23	Arkansas	31.8%	37	14
New Jersey	10.5%	24	New Jersey	36.1%	6	-18
Arizona	10.4%	25	Arizona	33.1%	21	-4
Michigan	10.3%	26	Michigan	33.1%	20	-6
Massachusetts	10.3%	27	Massachusetts	36.7%	4	-23
Kentucky	10.3%	28	Kentucky	31.2%	44	16
North Dakota	10.1%	29	North Dakota	31.3%	42	13
Illinois	10.1%	30	Illinois	34.3%	14	-16
South Carolina	10.1%	31	South Carolina	31.2%	43	12
Montana	10.1%	32	Montana	32.0%	34	2
Virginia	10.1%	33	Virginia	33.7%	17	-16
Oregon	10.0%	34	Oregon	32.9%	26	-8
Indiana	10.0%	35	Indiana	31.9%	35	0
North Carolina	10.0%	36	North Carolina	31.7%	39	3
Pennsylvania	10.0%	37	Pennsylvania	32.8%	28	-9
Missouri	9.9%	38	Missouri	32.0%	33	-5
Wyoming	9.9%	39	Wyoming	37.1%	2	-37
Oklahoma	9.8%	40	Oklahoma	30.0%	49	9
Colorado	9.7%	41	Colorado	33.6%	18	-23
Florida	9.5%	42	Florida	34.2%	15	-27
South Dakota	9.4%	43	South Dakota	31.4%	40	-3
Nevada	9.4%	44	Nevada	34.5%	12	-32
Alabama	9.2%	45	Alabama	30.4%	47	2
Texas	9.1%	46	Texas	31.8%	36	-10
Tennessee	8.3%	47	Tennessee	30.1%	48	1
Delaware	8.2%	48	Delaware	32.2%	31	-17
New Hampshire	7.8%	49	New Hampshire	33.0%	23	-26
Alaska	6.8%	50	Alaska	29.9%	50	0
District of Columbia	13.4%	-	District of Columbia	38.7%	-	-

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, Department of Commerce

State and Local Tax Burdens Compared to Other U.S. States

1999

Combined State and Local Tax Burdens by Rank			Adding Federal Taxes to State/Local Changes Rankings			Change in Ranking After Adding Federal Taxes
State	State and Local Tax Burden	Rank	State	State, Local, and Federal Tax Burden	Rank	
Total	10.5%			33.3%		
Alabama	8.9%	46	Alabama	29.7%	49	3
Alaska	6.9%	50	Alaska	29.4%	50	0
Arizona	10.4%	26	Arizona	32.9%	20	-6
Arkansas	10.2%	29	Arkansas	30.9%	43	14
California	10.9%	11	California	34.7%	7	-4
Colorado	9.8%	40	Colorado	33.3%	16	-24
Connecticut	11.6%	6	Connecticut	38.2%	1	-5
Delaware	8.5%	47	Delaware	31.7%	33	-14
Florida	9.6%	42	Florida	33.8%	15	-27
Georgia	10.4%	21	Georgia	32.5%	22	1
Hawaii	12.0%	4	Hawaii	32.3%	24	20
Idaho	10.7%	13	Idaho	31.9%	30	17
Illinois	10.1%	31	Illinois	33.8%	14	-17
Indiana	10.0%	33	Indiana	31.8%	32	-1
Iowa	10.6%	16	Iowa	31.9%	31	15
Kansas	10.4%	22	Kansas	32.1%	27	5
Kentucky	10.4%	20	Kentucky	31.3%	38	18
Louisiana	10.2%	30	Louisiana	30.4%	45	15
Maine	13.1%	1	Maine	34.4%	9	8
Maryland	10.4%	24	Maryland	33.0%	17	-7
Massachusetts	10.3%	27	Massachusetts	35.3%	6	-21
Michigan	10.4%	25	Michigan	32.9%	19	-6
Minnesota	11.7%	5	Minnesota	34.4%	8	3
Mississippi	10.5%	19	Mississippi	30.3%	46	27
Missouri	9.9%	37	Missouri	31.6%	34	-3
Montana	10.2%	28	Montana	31.6%	35	7
Nebraska	10.6%	18	Nebraska	32.0%	29	11
Nevada	9.3%	43	Nevada	33.9%	13	-30
New Hampshire	8.1%	49	New Hampshire	32.8%	21	-28
New Jersey	10.6%	17	New Jersey	35.7%	5	-12
New Mexico	11.1%	10	New Mexico	31.3%	40	30
New York	12.8%	2	New York	35.9%	3	1
North Carolina	9.9%	35	North Carolina	31.3%	39	4
North Dakota	10.4%	23	North Dakota	31.5%	36	13
Ohio	10.8%	12	Ohio	32.1%	28	16
Oklahoma	9.9%	38	Oklahoma	29.8%	47	9
Oregon	9.8%	39	Oregon	32.2%	26	-13
Pennsylvania	9.9%	36	Pennsylvania	32.3%	25	-11
Rhode Island	11.5%	8	Rhode Island	34.1%	11	3
South Carolina	10.1%	32	South Carolina	31.0%	41	9
South Dakota	9.2%	44	South Dakota	30.7%	44	0
Tennessee	8.2%	48	Tennessee	29.7%	48	0
Texas	9.1%	45	Texas	31.5%	37	-8
Utah	11.3%	9	Utah	32.5%	23	14
Vermont	11.6%	7	Vermont	34.0%	12	5
Virginia	9.9%	34	Virginia	33.0%	18	-16
Washington	10.7%	15	Washington	36.4%	2	-13
West Virginia	10.7%	14	West Virginia	31.0%	42	28
Wisconsin	12.2%	3	Wisconsin	34.3%	10	7
Wyoming	9.6%	41	Wyoming	35.7%	4	-37
District of Columbia	13.7%	-	District of Columbia	38.0%	-	-

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, Department of Commerce

State and Local Tax Burdens Compared to Other U.S. States

1998

Combined State and Local Tax Burdens by Rank			Adding Federal Taxes to State/Local Changes Rankings			Change in Ranking After Adding Federal Taxes
State	State and Local Tax Burden	Rank	State	State, Local, and Federal Tax Burden	Rank	
Total	10.5%			33.2%		
Alabama	8.8%	46	Alabama	29.6%	49	3
Alaska	7.0%	50	Alaska	29.4%	50	0
Arizona	10.2%	29	Arizona	32.6%	20	-9
Arkansas	10.2%	27	Arkansas	31.1%	41	14
California	10.6%	17	California	33.6%	15	-2
Colorado	9.8%	40	Colorado	33.1%	18	-22
Connecticut	11.8%	7	Connecticut	38.4%	1	-6
Delaware	8.7%	47	Delaware	32.0%	30	-17
Florida	9.7%	42	Florida	33.9%	12	-30
Georgia	10.3%	26	Georgia	32.5%	21	-5
Hawaii	12.2%	3	Hawaii	32.4%	22	19
Idaho	10.8%	12	Idaho	31.6%	36	24
Illinois	10.0%	34	Illinois	33.6%	14	-20
Indiana	10.1%	31	Indiana	32.1%	27	-4
Iowa	10.6%	19	Iowa	31.7%	35	16
Kansas	10.7%	16	Kansas	32.3%	23	7
Kentucky	10.5%	20	Kentucky	31.5%	38	18
Louisiana	9.9%	38	Louisiana	30.4%	44	6
Maine	13.5%	1	Maine	34.7%	6	5
Maryland	10.4%	24	Maryland	33.1%	17	-7
Massachusetts	10.5%	21	Massachusetts	34.7%	7	-14
Michigan	10.6%	18	Michigan	33.4%	16	-2
Minnesota	11.9%	6	Minnesota	34.5%	8	2
Mississippi	10.5%	22	Mississippi	30.3%	45	23
Missouri	10.0%	32	Missouri	31.9%	32	0
Montana	10.4%	25	Montana	31.6%	37	12
Nebraska	10.7%	14	Nebraska	32.2%	26	12
Nevada	9.4%	44	Nevada	33.8%	13	-31
New Hampshire	8.2%	49	New Hampshire	32.3%	24	-25
New Jersey	10.7%	13	New Jersey	35.1%	5	-8
New Mexico	11.2%	9	New Mexico	31.7%	34	25
New York	12.8%	2	New York	35.8%	3	1
North Carolina	10.0%	33	North Carolina	31.5%	39	6
North Dakota	10.2%	28	North Dakota	30.8%	43	15
Ohio	10.7%	15	Ohio	32.1%	29	14
Oklahoma	10.0%	37	Oklahoma	30.2%	48	11
Oregon	9.8%	41	Oregon	32.0%	31	-10
Pennsylvania	10.0%	35	Pennsylvania	32.3%	25	-10
Rhode Island	11.4%	8	Rhode Island	34.0%	11	3
South Carolina	10.1%	30	South Carolina	31.3%	40	10
South Dakota	9.4%	43	South Dakota	30.8%	42	-1
Tennessee	8.3%	48	Tennessee	30.3%	46	-2
Texas	9.2%	45	Texas	31.8%	33	-12
Utah	11.2%	10	Utah	32.1%	28	18
Vermont	11.9%	5	Vermont	34.4%	9	4
Virginia	10.0%	36	Virginia	32.9%	19	-17
Washington	11.1%	11	Washington	36.0%	2	-9
West Virginia	10.4%	23	West Virginia	30.2%	47	24
Wisconsin	12.1%	4	Wisconsin	34.3%	10	6
Wyoming	9.9%	39	Wyoming	35.5%	4	-35
District of Columbia	13.5%	-	District of Columbia	37.2%	-	-

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, Department of Commerce

State and Local Tax Burdens Compared to Other U.S. States

1997

Combined State and Local Tax Burdens by Rank			Adding Federal Taxes to State/Local Changes Rankings			Change in Ranking After Adding Federal Taxes
State	State and Local Tax Burden	Rank	State	State, Local, and Federal Tax Burden	Rank	
Total	10.4%			32.5%		
Alabama	8.7%	47	Alabama	29.3%	49	2
Alaska	6.8%	50	Alaska	28.9%	50	0
Arizona	10.1%	27	Arizona	32.1%	21	-6
Arkansas	10.1%	30	Arkansas	30.4%	42	12
California	10.5%	21	California	32.8%	15	-6
Colorado	9.7%	40	Colorado	32.0%	22	-18
Connecticut	11.6%	7	Connecticut	37.4%	1	-6
Delaware	8.8%	46	Delaware	31.9%	23	-23
Florida	9.7%	39	Florida	33.4%	11	-28
Georgia	10.1%	29	Georgia	31.8%	25	-4
Hawaii	12.1%	3	Hawaii	31.9%	24	21
Idaho	10.7%	14	Idaho	31.3%	34	20
Illinois	10.0%	31	Illinois	33.0%	14	-17
Indiana	10.4%	24	Indiana	32.1%	20	-4
Iowa	10.6%	17	Iowa	31.1%	37	20
Kansas	10.7%	13	Kansas	32.1%	18	5
Kentucky	10.5%	19	Kentucky	31.0%	39	20
Louisiana	9.7%	41	Louisiana	30.1%	44	3
Maine	13.3%	1	Maine	34.1%	6	5
Maryland	10.3%	25	Maryland	32.7%	17	-8
Massachusetts	10.5%	22	Massachusetts	34.0%	9	-13
Michigan	10.6%	16	Michigan	32.8%	16	0
Minnesota	12.1%	4	Minnesota	34.3%	4	0
Mississippi	10.2%	26	Mississippi	29.7%	47	21
Missouri	9.8%	35	Missouri	31.1%	36	1
Montana	10.5%	23	Montana	31.3%	35	12
Nebraska	11.0%	11	Nebraska	32.1%	19	8
Nevada	9.5%	42	Nevada	33.2%	12	-30
New Hampshire	8.3%	49	New Hampshire	31.8%	26	-23
New Jersey	10.5%	18	New Jersey	34.2%	5	-13
New Mexico	11.1%	10	New Mexico	31.3%	33	23
New York	12.8%	2	New York	35.1%	2	0
North Carolina	9.9%	34	North Carolina	30.7%	40	6
North Dakota	10.6%	15	North Dakota	31.7%	27	12
Ohio	10.5%	20	Ohio	31.4%	32	12
Oklahoma	9.8%	37	Oklahoma	29.7%	46	9
Oregon	9.8%	36	Oregon	31.6%	29	-7
Pennsylvania	9.9%	32	Pennsylvania	31.7%	28	-4
Rhode Island	11.2%	9	Rhode Island	33.1%	13	4
South Carolina	9.9%	33	South Carolina	30.5%	41	8
South Dakota	9.4%	43	South Dakota	30.4%	43	0
Tennessee	8.3%	48	Tennessee	29.9%	45	-3
Texas	9.2%	45	Texas	31.1%	38	-7
Utah	10.8%	12	Utah	31.4%	31	19
Vermont	12.0%	6	Vermont	34.1%	7	1
Virginia	9.7%	38	Virginia	31.4%	30	-8
Washington	11.3%	8	Washington	34.8%	3	-5
West Virginia	10.1%	28	West Virginia	29.5%	48	20
Wisconsin	12.1%	5	Wisconsin	33.9%	10	5
Wyoming	9.4%	44	Wyoming	34.0%	8	-36
District of Columbia	13.2%	-	District of Columbia	35.9%	-	-

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, Department of Commerce

State and Local Tax Burdens Compared to Other U.S. States

1996

Combined State and Local Tax Burdens by Rank			Adding Federal Taxes to State/Local Changes Rankings			Change in Ranking After Adding Federal Taxes
State	State and Local Tax Burden	Rank	State	State, Local, and Federal Tax Burden	Rank	
Total	10.5%			32.0%		
Alabama	8.9%	46	Alabama	29.3%	48	2
Alaska	7.0%	50	Alaska	28.8%	50	0
Arizona	10.6%	18	Arizona	32.1%	16	-2
Arkansas	10.1%	30	Arkansas	30.3%	39	9
California	10.4%	22	California	32.0%	17	-5
Colorado	9.7%	41	Colorado	31.2%	25	-16
Connecticut	11.5%	7	Connecticut	36.3%	1	-6
Delaware	8.7%	47	Delaware	30.7%	36	-11
Florida	9.8%	38	Florida	32.6%	12	-26
Georgia	10.2%	27	Georgia	31.3%	24	-3
Hawaii	12.4%	3	Hawaii	32.0%	19	16
Idaho	10.5%	21	Idaho	30.6%	37	16
Illinois	10.1%	28	Illinois	32.5%	13	-15
Indiana	10.1%	29	Indiana	31.3%	23	-6
Iowa	10.9%	11	Iowa	30.9%	32	21
Kansas	10.7%	17	Kansas	31.6%	20	3
Kentucky	10.7%	16	Kentucky	30.8%	34	18
Louisiana	9.4%	43	Louisiana	29.3%	47	4
Maine	12.7%	2	Maine	32.8%	11	9
Maryland	10.3%	25	Maryland	32.0%	18	-7
Massachusetts	10.5%	19	Massachusetts	33.2%	8	-11
Michigan	10.4%	24	Michigan	32.1%	15	-9
Minnesota	12.1%	5	Minnesota	33.8%	4	-1
Mississippi	10.4%	23	Mississippi	29.7%	42	19
Missouri	9.9%	34	Missouri	30.9%	33	-1
Montana	10.5%	20	Montana	31.0%	29	9
Nebraska	11.0%	10	Nebraska	31.1%	28	18
Nevada	9.7%	40	Nevada	33.1%	10	-30
New Hampshire	8.4%	48	New Hampshire	30.6%	38	-10
New Jersey	10.7%	13	New Jersey	33.7%	6	-7
New Mexico	10.9%	12	New Mexico	30.7%	35	23
New York	13.1%	1	New York	34.7%	2	1
North Carolina	9.9%	36	North Carolina	30.3%	40	4
North Dakota	9.9%	33	North Dakota	29.6%	43	10
Ohio	10.7%	15	Ohio	31.3%	22	7
Oklahoma	9.8%	37	Oklahoma	29.5%	45	8
Oregon	10.0%	31	Oregon	31.2%	26	-5
Pennsylvania	9.9%	32	Pennsylvania	31.2%	27	-5
Rhode Island	11.2%	9	Rhode Island	32.3%	14	5
South Carolina	9.9%	35	South Carolina	30.2%	41	6
South Dakota	9.2%	44	South Dakota	29.1%	49	5
Tennessee	8.3%	49	Tennessee	29.6%	44	-5
Texas	9.5%	42	Texas	31.0%	30	-12
Utah	10.7%	14	Utah	31.4%	21	7
Vermont	11.9%	6	Vermont	33.3%	7	1
Virginia	9.7%	39	Virginia	31.0%	31	-8
Washington	11.5%	8	Washington	34.1%	3	-5
West Virginia	10.2%	26	West Virginia	29.4%	46	20
Wisconsin	12.4%	4	Wisconsin	33.7%	5	1
Wyoming	9.1%	45	Wyoming	33.1%	9	-36
District of Columbia	13.0%	-	District of Columbia	35.1%	-	-

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, Department of Commerce

State and Local Tax Burdens Compared to Other U.S. States

1995

Combined State and Local Tax Burdens by Rank			Adding Federal Taxes to State/Local Changes Rankings			Change in Ranking After Adding Federal Taxes
State	State and Local Tax Burden	Rank	State	State, Local, and Federal Tax Burden	Rank	
Total	10.5%			31.6%		
Alabama	8.8%	47	Alabama	28.8%	48	1
Alaska	7.0%	50	Alaska	28.4%	49	-1
Arizona	10.9%	13	Arizona	31.8%	14	1
Arkansas	9.9%	35	Arkansas	30.2%	41	6
California	10.4%	24	California	31.2%	23	-1
Colorado	9.7%	41	Colorado	30.8%	30	-11
Connecticut	11.4%	9	Connecticut	35.1%	1	-8
Delaware	8.7%	48	Delaware	30.2%	40	-8
Florida	9.8%	39	Florida	31.8%	13	-26
Georgia	10.3%	26	Georgia	31.1%	25	-1
Hawaii	12.1%	4	Hawaii	31.3%	22	18
Idaho	10.4%	23	Idaho	30.4%	38	15
Illinois	10.2%	27	Illinois	32.2%	11	-16
Indiana	9.9%	37	Indiana	30.9%	28	-9
Iowa	11.5%	8	Iowa	31.6%	16	8
Kansas	10.7%	15	Kansas	31.5%	18	3
Kentucky	10.7%	16	Kentucky	30.6%	34	18
Louisiana	9.0%	45	Louisiana	28.3%	50	5
Maine	12.4%	3	Maine	32.3%	10	7
Maryland	10.4%	22	Maryland	31.5%	19	-3
Massachusetts	10.5%	20	Massachusetts	32.5%	9	-11
Michigan	10.0%	30	Michigan	31.4%	20	-10
Minnesota	12.1%	5	Minnesota	33.6%	4	-1
Mississippi	10.3%	25	Mississippi	29.6%	44	19
Missouri	9.9%	34	Missouri	30.6%	35	1
Montana	10.5%	19	Montana	31.0%	26	7
Nebraska	11.2%	10	Nebraska	31.6%	17	7
Nevada	9.9%	36	Nevada	32.8%	7	-29
New Hampshire	8.8%	46	New Hampshire	30.7%	32	-14
New Jersey	11.1%	11	New Jersey	33.5%	5	-6
New Mexico	10.7%	17	New Mexico	30.3%	39	22
New York	13.4%	1	New York	34.3%	2	1
North Carolina	9.9%	32	North Carolina	30.0%	42	10
North Dakota	10.4%	21	North Dakota	31.2%	24	3
Ohio	10.6%	18	Ohio	30.8%	29	11
Oklahoma	9.8%	40	Oklahoma	29.2%	46	6
Oregon	10.0%	29	Oregon	30.7%	33	4
Pennsylvania	10.0%	31	Pennsylvania	30.9%	27	-4
Rhode Island	11.1%	12	Rhode Island	31.7%	15	3
South Carolina	9.9%	33	South Carolina	30.0%	43	10
South Dakota	9.9%	38	South Dakota	30.4%	36	-2
Tennessee	8.2%	49	Tennessee	28.9%	47	-2
Texas	9.6%	43	Texas	30.7%	31	-12
Utah	10.9%	14	Utah	31.3%	21	7
Vermont	11.8%	6	Vermont	32.5%	8	2
Virginia	9.7%	42	Virginia	30.4%	37	-5
Washington	11.7%	7	Washington	33.8%	3	-4
West Virginia	10.2%	28	West Virginia	29.3%	45	17
Wisconsin	12.5%	2	Wisconsin	33.4%	6	4
Wyoming	9.2%	44	Wyoming	31.9%	12	-32
District of Columbia	12.9%	-	District of Columbia	34.5%	-	-

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, Department of Commerce

State and Local Tax Burdens Compared to Other U.S. States

1994

Combined State and Local Tax Burdens by Rank			Adding Federal Taxes to State/Local Changes Rankings			Change in Ranking After Adding Federal Taxes
State	State and Local Tax Burden	Rank	State	State, Local, and Federal Tax Burden	Rank	
Total	10.6%			31.2%		
Alabama	8.7%	47	Alabama	28.4%	48	1
Alaska	6.9%	50	Alaska	28.0%	49	-1
Arizona	11.1%	14	Arizona	31.4%	15	1
Arkansas	9.7%	39	Arkansas	29.5%	39	0
California	10.2%	27	California	30.6%	29	2
Colorado	9.9%	35	Colorado	30.8%	23	-12
Connecticut	11.3%	9	Connecticut	34.2%	2	-7
Delaware	8.4%	48	Delaware	29.4%	41	-7
Florida	10.0%	31	Florida	31.5%	14	-17
Georgia	10.3%	25	Georgia	30.6%	27	2
Hawaii	12.3%	4	Hawaii	31.2%	16	12
Idaho	10.6%	18	Idaho	30.2%	33	15
Illinois	10.3%	26	Illinois	31.9%	9	-17
Indiana	10.0%	33	Indiana	30.5%	31	-2
Iowa	11.5%	8	Iowa	31.1%	20	12
Kansas	10.6%	16	Kansas	31.0%	22	6
Kentucky	10.5%	21	Kentucky	30.0%	35	14
Louisiana	8.8%	46	Louisiana	27.6%	50	4
Maine	12.3%	3	Maine	31.7%	12	9
Maryland	10.5%	19	Maryland	31.2%	17	-2
Massachusetts	10.5%	22	Massachusetts	31.8%	11	-11
Michigan	10.4%	24	Michigan	31.2%	18	-6
Minnesota	12.0%	6	Minnesota	32.9%	6	0
Mississippi	10.1%	30	Mississippi	28.9%	45	15
Missouri	9.6%	43	Missouri	29.8%	38	-5
Montana	10.5%	20	Montana	30.8%	25	5
Nebraska	11.2%	13	Nebraska	31.1%	19	6
Nevada	9.8%	37	Nevada	32.4%	8	-29
New Hampshire	9.2%	45	New Hampshire	30.6%	28	-17
New Jersey	11.3%	10	New Jersey	33.4%	3	-7
New Mexico	11.2%	12	New Mexico	30.7%	26	14
New York	13.8%	1	New York	34.4%	1	0
North Carolina	10.1%	29	North Carolina	29.9%	37	8
North Dakota	9.8%	36	North Dakota	29.5%	40	4
Ohio	10.4%	23	Ohio	30.2%	34	11
Oklahoma	9.7%	40	Oklahoma	28.7%	47	7
Oregon	10.6%	17	Oregon	31.1%	21	4
Pennsylvania	10.0%	32	Pennsylvania	30.5%	30	-2
Rhode Island	11.2%	11	Rhode Island	31.8%	10	-1
South Carolina	9.9%	34	South Carolina	29.4%	42	8
South Dakota	9.6%	44	South Dakota	29.3%	43	-1
Tennessee	8.4%	49	Tennessee	28.8%	46	-3
Texas	9.8%	38	Texas	30.5%	32	-6
Utah	10.9%	15	Utah	30.8%	24	9
Vermont	12.1%	5	Vermont	32.5%	7	2
Virginia	9.6%	41	Virginia	29.9%	36	-5
Washington	11.7%	7	Washington	33.3%	4	-3
West Virginia	10.2%	28	West Virginia	29.0%	44	16
Wisconsin	12.5%	2	Wisconsin	32.9%	5	3
Wyoming	9.6%	42	Wyoming	31.6%	13	-29
District of Columbia	13.0%	-	District of Columbia	34.4%	-	-

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, Department of Commerce

State and Local Tax Burdens Compared to Other U.S. States

1993

Combined State and Local Tax Burdens by Rank			Adding Federal Taxes to State/Local Changes Rankings			Change in Ranking After Adding Federal Taxes
State	State and Local Tax Burden	Rank	State	State, Local, and Federal Tax Burden	Rank	
Total	10.5%			30.7%		
Alabama	8.7%	47	Alabama	27.9%	48	1
Alaska	6.9%	50	Alaska	27.5%	49	-1
Arizona	11.4%	10	Arizona	31.1%	14	4
Arkansas	9.6%	40	Arkansas	28.8%	42	2
California	10.2%	23	California	30.0%	29	6
Colorado	9.8%	35	Colorado	30.2%	26	-9
Connecticut	11.0%	14	Connecticut	33.1%	2	-12
Delaware	8.2%	49	Delaware	28.8%	43	-6
Florida	9.9%	32	Florida	30.7%	20	-12
Georgia	10.3%	22	Georgia	30.3%	25	3
Hawaii	12.2%	4	Hawaii	31.0%	19	15
Idaho	10.6%	18	Idaho	29.7%	33	15
Illinois	10.1%	26	Illinois	31.2%	11	-15
Indiana	9.8%	34	Indiana	29.9%	30	-4
Iowa	11.8%	7	Iowa	31.6%	9	2
Kansas	10.5%	20	Kansas	30.4%	24	4
Kentucky	10.2%	24	Kentucky	29.1%	39	15
Louisiana	8.8%	46	Louisiana	27.3%	50	4
Maine	12.2%	5	Maine	31.1%	13	8
Maryland	10.5%	19	Maryland	30.7%	21	2
Massachusetts	10.4%	21	Massachusetts	31.1%	15	-6
Michigan	11.0%	13	Michigan	31.3%	10	-3
Minnesota	12.1%	6	Minnesota	32.8%	3	-3
Mississippi	10.0%	27	Mississippi	28.4%	45	18
Missouri	9.1%	45	Missouri	28.9%	41	-4
Montana	10.0%	30	Montana	29.3%	37	7
Nebraska	11.0%	12	Nebraska	30.7%	22	10
Nevada	9.8%	37	Nevada	32.3%	8	-29
New Hampshire	9.7%	39	New Hampshire	31.1%	16	-23
New Jersey	11.2%	11	New Jersey	32.6%	4	-7
New Mexico	11.7%	8	New Mexico	30.6%	23	15
New York	13.6%	1	New York	33.8%	1	0
North Carolina	10.0%	28	North Carolina	29.3%	38	10
North Dakota	9.8%	36	North Dakota	29.8%	32	-4
Ohio	10.2%	25	Ohio	29.6%	34	9
Oklahoma	9.5%	43	Oklahoma	28.0%	47	4
Oregon	10.8%	17	Oregon	31.0%	18	1
Pennsylvania	9.9%	33	Pennsylvania	29.8%	31	-2
Rhode Island	11.0%	15	Rhode Island	31.0%	17	2
South Carolina	10.0%	31	South Carolina	28.9%	40	9
South Dakota	9.5%	42	South Dakota	29.4%	36	-6
Tennessee	8.6%	48	Tennessee	28.6%	44	-4
Texas	9.8%	38	Texas	30.0%	28	-10
Utah	10.8%	16	Utah	30.1%	27	11
Vermont	12.3%	3	Vermont	32.5%	7	4
Virginia	9.5%	44	Virginia	29.4%	35	-9
Washington	11.4%	9	Washington	32.6%	5	-4
West Virginia	10.0%	29	West Virginia	28.4%	46	17
Wisconsin	12.4%	2	Wisconsin	32.5%	6	4
Wyoming	9.5%	41	Wyoming	31.1%	12	-29
District of Columbia	13.5%	-	District of Columbia	34.1%	-	-

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, Department of Commerce

State and Local Tax Burdens Compared to Other U.S. States

1992

Combined State and Local Tax Burdens by Rank			Adding Federal Taxes to State/Local Changes Rankings			Change in Ranking After Adding Federal Taxes
State	State and Local Tax Burden	Rank	State	State, Local, and Federal Tax Burden	Rank	
Total	10.6%			30.5%		
Alabama	8.7%	47	Alabama	27.7%	49	2
Alaska	7.3%	50	Alaska	28.2%	46	-4
Arizona	11.7%	7	Arizona	31.1%	14	7
Arkansas	9.8%	39	Arkansas	28.5%	43	4
California	10.5%	20	California	30.1%	28	8
Colorado	10.1%	28	Colorado	30.3%	22	-6
Connecticut	11.1%	14	Connecticut	32.7%	3	-11
Delaware	8.3%	49	Delaware	29.1%	37	-12
Florida	9.9%	37	Florida	30.5%	20	-17
Georgia	10.3%	25	Georgia	29.9%	31	6
Hawaii	12.3%	4	Hawaii	31.1%	13	9
Idaho	11.0%	15	Idaho	30.3%	23	8
Illinois	10.1%	29	Illinois	30.6%	17	-12
Indiana	9.9%	35	Indiana	29.7%	32	-3
Iowa	11.4%	8	Iowa	30.5%	18	10
Kansas	10.3%	24	Kansas	30.2%	26	2
Kentucky	10.1%	27	Kentucky	28.8%	39	12
Louisiana	9.1%	45	Louisiana	27.5%	50	5
Maine	12.4%	3	Maine	30.9%	15	12
Maryland	10.4%	22	Maryland	30.4%	21	-1
Massachusetts	10.5%	21	Massachusetts	30.7%	16	-5
Michigan	10.6%	19	Michigan	30.5%	19	0
Minnesota	12.0%	6	Minnesota	32.1%	7	1
Mississippi	9.8%	38	Mississippi	27.9%	47	9
Missouri	9.0%	46	Missouri	28.5%	42	-4
Montana	10.7%	18	Montana	30.2%	24	6
Nebraska	10.9%	17	Nebraska	30.2%	25	8
Nevada	9.7%	40	Nevada	31.5%	8	-32
New Hampshire	10.4%	23	New Hampshire	31.2%	12	-11
New Jersey	11.4%	10	New Jersey	32.6%	4	-6
New Mexico	11.3%	12	New Mexico	30.0%	30	18
New York	13.8%	1	New York	33.5%	1	0
North Carolina	10.1%	30	North Carolina	29.2%	35	5
North Dakota	9.4%	43	North Dakota	28.5%	41	-2
Ohio	10.1%	26	Ohio	29.2%	36	10
Oklahoma	9.4%	42	Oklahoma	27.9%	48	6
Oregon	11.3%	13	Oregon	31.4%	10	-3
Pennsylvania	10.0%	32	Pennsylvania	29.6%	33	1
Rhode Island	11.3%	11	Rhode Island	31.4%	9	-2
South Carolina	10.0%	31	South Carolina	28.8%	38	7
South Dakota	9.3%	44	South Dakota	28.7%	40	-4
Tennessee	8.7%	48	Tennessee	28.3%	44	-4
Texas	9.9%	33	Texas	30.0%	29	-4
Utah	11.0%	16	Utah	30.1%	27	11
Vermont	12.5%	2	Vermont	32.3%	5	3
Virginia	9.6%	41	Virginia	29.4%	34	-7
Washington	11.4%	9	Washington	32.7%	2	-7
West Virginia	9.9%	34	West Virginia	28.2%	45	11
Wisconsin	12.3%	5	Wisconsin	32.1%	6	1
Wyoming	9.9%	36	Wyoming	31.3%	11	-25
District of Columbia	14.1%	-	District of Columbia	33.9%	-	-

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, Department of Commerce

State and Local Tax Burdens Compared to Other U.S. States

1991

Combined State and Local Tax Burdens by Rank			Adding Federal Taxes to State/Local Changes Rankings			Change in Ranking After Adding Federal Taxes
State	State and Local Tax Burden	Rank	State	State, Local, and Federal Tax Burden	Rank	
Total	10.6%			30.7%		
Alabama	8.6%	47	Alabama	27.8%	49	2
Alaska	7.8%	50	Alaska	29.4%	35	-15
Arizona	11.8%	7	Arizona	31.1%	14	7
Arkansas	9.6%	40	Arkansas	28.5%	45	5
California	10.5%	19	California	30.7%	19	0
Colorado	10.2%	25	Colorado	30.4%	22	-3
Connecticut	10.6%	16	Connecticut	32.6%	5	-11
Delaware	8.1%	49	Delaware	29.0%	40	-9
Florida	9.7%	37	Florida	30.2%	27	-10
Georgia	10.2%	24	Georgia	30.1%	29	5
Hawaii	12.5%	2	Hawaii	32.3%	6	4
Idaho	10.8%	15	Idaho	30.1%	28	13
Illinois	10.2%	23	Illinois	31.2%	13	-10
Indiana	10.1%	26	Indiana	30.2%	26	0
Iowa	11.3%	10	Iowa	30.9%	15	5
Kansas	10.3%	22	Kansas	30.7%	18	-4
Kentucky	10.3%	21	Kentucky	29.3%	38	17
Louisiana	9.3%	44	Louisiana	28.1%	48	4
Maine	12.1%	5	Maine	30.8%	16	11
Maryland	10.1%	28	Maryland	30.3%	24	-4
Massachusetts	10.5%	17	Massachusetts	30.8%	17	0
Michigan	10.5%	20	Michigan	30.6%	20	0
Minnesota	11.9%	6	Minnesota	32.1%	8	2
Mississippi	9.5%	41	Mississippi	27.7%	50	9
Missouri	9.1%	46	Missouri	28.8%	43	-3
Montana	10.1%	27	Montana	29.4%	34	7
Nebraska	10.8%	13	Nebraska	30.2%	25	12
Nevada	9.5%	42	Nevada	31.5%	9	-33
New Hampshire	9.7%	35	New Hampshire	30.5%	21	-14
New Jersey	11.4%	9	New Jersey	33.2%	2	-7
New Mexico	10.5%	18	New Mexico	29.3%	36	18
New York	13.7%	1	New York	33.5%	1	0
North Carolina	9.9%	33	North Carolina	29.3%	37	4
North Dakota	9.6%	39	North Dakota	29.5%	32	-7
Ohio	10.0%	30	Ohio	29.3%	39	9
Oklahoma	9.5%	43	Oklahoma	28.5%	46	3
Oregon	11.2%	11	Oregon	31.4%	11	0
Pennsylvania	9.6%	38	Pennsylvania	29.5%	33	-5
Rhode Island	11.1%	12	Rhode Island	31.3%	12	0
South Carolina	9.9%	34	South Carolina	28.9%	41	7
South Dakota	9.3%	45	South Dakota	28.6%	44	-1
Tennessee	8.4%	48	Tennessee	28.3%	47	-1
Texas	10.0%	32	Texas	30.4%	23	-9
Utah	10.8%	14	Utah	30.0%	30	16
Vermont	12.5%	3	Vermont	32.6%	4	1
Virginia	9.7%	36	Virginia	29.7%	31	-5
Washington	11.4%	8	Washington	33.0%	3	-5
West Virginia	10.0%	29	West Virginia	28.8%	42	13
Wisconsin	12.2%	4	Wisconsin	32.3%	7	3
Wyoming	10.0%	31	Wyoming	31.5%	10	-21
District of Columbia	14.2%	-	District of Columbia	34.1%	-	-

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, Department of Commerce

State and Local Tax Burdens Compared to Other U.S. States

1990

Combined State and Local Tax Burdens by Rank			Adding Federal Taxes to State/Local Changes Rankings			Change in Ranking After Adding Federal Taxes
State	State and Local Tax Burden	Rank	State	State, Local, and Federal Tax Burden	Rank	
Total	10.3%			30.8%		
Alabama	8.6%	47	Alabama	28.1%	50	3
Alaska	8.2%	49	Alaska	30.7%	22	-27
Arizona	11.7%	5	Arizona	31.4%	13	8
Arkansas	9.2%	44	Arkansas	28.3%	48	4
California	10.1%	25	California	30.7%	19	-6
Colorado	10.2%	22	Colorado	30.4%	26	4
Connecticut	9.8%	32	Connecticut	31.8%	9	-23
Delaware	8.0%	50	Delaware	29.1%	41	-9
Florida	9.3%	41	Florida	30.4%	25	-16
Georgia	10.3%	17	Georgia	30.5%	24	7
Hawaii	12.1%	2	Hawaii	32.7%	3	1
Idaho	10.2%	21	Idaho	29.5%	35	14
Illinois	10.2%	23	Illinois	31.4%	12	-11
Indiana	9.8%	31	Indiana	30.0%	29	-2
Iowa	11.0%	10	Iowa	30.8%	16	6
Kansas	10.2%	19	Kansas	30.8%	17	-2
Kentucky	9.9%	29	Kentucky	29.3%	36	7
Louisiana	9.4%	40	Louisiana	28.4%	46	6
Maine	11.6%	6	Maine	30.7%	21	15
Maryland	10.2%	20	Maryland	30.8%	18	-2
Massachusetts	10.3%	18	Massachusetts	30.7%	20	2
Michigan	10.5%	16	Michigan	31.1%	14	-2
Minnesota	11.6%	7	Minnesota	31.9%	8	1
Mississippi	9.7%	34	Mississippi	28.3%	49	15
Missouri	9.1%	45	Missouri	29.3%	39	-6
Montana	10.2%	24	Montana	29.8%	32	8
Nebraska	10.7%	12	Nebraska	30.3%	27	15
Nevada	9.5%	38	Nevada	32.0%	7	-31
New Hampshire	8.6%	46	New Hampshire	30.0%	30	-16
New Jersey	10.5%	14	New Jersey	32.6%	4	-10
New Mexico	10.5%	13	New Mexico	29.8%	33	20
New York	13.5%	1	New York	33.7%	1	0
North Carolina	9.6%	36	North Carolina	29.3%	38	2
North Dakota	9.5%	39	North Dakota	29.0%	43	4
Ohio	9.8%	30	Ohio	29.2%	40	10
Oklahoma	9.5%	37	Oklahoma	28.7%	44	7
Oregon	11.1%	9	Oregon	31.7%	11	2
Pennsylvania	9.3%	42	Pennsylvania	29.5%	34	-8
Rhode Island	10.5%	15	Rhode Island	30.9%	15	0
South Carolina	10.0%	27	South Carolina	29.3%	37	10
South Dakota	9.2%	43	South Dakota	28.5%	45	2
Tennessee	8.3%	48	Tennessee	28.3%	47	-1
Texas	9.7%	33	Texas	30.5%	23	-10
Utah	10.7%	11	Utah	30.2%	28	17
Vermont	11.7%	4	Vermont	32.1%	6	2
Virginia	9.7%	35	Virginia	30.0%	31	-4
Washington	11.4%	8	Washington	33.3%	2	-6
West Virginia	10.0%	26	West Virginia	29.0%	42	16
Wisconsin	11.9%	3	Wisconsin	32.2%	5	2
Wyoming	10.0%	28	Wyoming	31.8%	10	-18
District of Columbia	14.2%	-	District of Columbia	34.9%	-	-

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, Department of Commerce

State and Local Tax Burdens Compared to Other U.S. States

1989

Combined State and Local Tax Burdens by Rank			Adding Federal Taxes to State/Local Changes Rankings			Change in Ranking After Adding Federal Taxes
State	State and Local Tax Burden	Rank	State	State, Local, and Federal Tax Burden	Rank	
Total	10.3%			31.0%		
Alabama	8.6%	46	Alabama	28.1%	50	4
Alaska	8.4%	48	Alaska	30.4%	26	-22
Arizona	11.4%	6	Arizona	31.2%	13	7
Arkansas	9.1%	44	Arkansas	28.2%	48	4
California	10.1%	24	California	31.1%	16	-8
Colorado	10.2%	21	Colorado	30.3%	28	7
Connecticut	9.5%	38	Connecticut	31.9%	10	-28
Delaware	8.0%	49	Delaware	28.9%	43	-6
Florida	9.2%	43	Florida	30.7%	22	-21
Georgia	10.3%	18	Georgia	30.7%	23	5
Hawaii	12.0%	2	Hawaii	32.5%	4	2
Idaho	10.1%	23	Idaho	29.4%	38	15
Illinois	10.0%	25	Illinois	31.5%	12	-13
Indiana	9.8%	30	Indiana	29.9%	32	2
Iowa	11.0%	10	Iowa	30.8%	20	10
Kansas	10.2%	19	Kansas	31.2%	15	-4
Kentucky	9.3%	42	Kentucky	28.8%	44	2
Louisiana	9.5%	39	Louisiana	28.7%	46	7
Maine	11.7%	3	Maine	31.2%	14	11
Maryland	10.4%	17	Maryland	31.1%	18	1
Massachusetts	9.9%	27	Massachusetts	30.7%	21	-6
Michigan	10.4%	16	Michigan	31.1%	17	1
Minnesota	11.6%	5	Minnesota	32.0%	8	3
Mississippi	9.6%	35	Mississippi	28.1%	49	14
Missouri	9.1%	45	Missouri	29.2%	40	-5
Montana	10.6%	12	Montana	30.3%	27	15
Nebraska	10.6%	13	Nebraska	30.4%	25	12
Nevada	9.6%	33	Nevada	32.4%	5	-28
New Hampshire	7.9%	50	New Hampshire	29.3%	39	-11
New Jersey	10.1%	22	New Jersey	32.7%	3	-19
New Mexico	10.4%	14	New Mexico	29.8%	33	19
New York	13.5%	1	New York	34.1%	1	0
North Carolina	9.6%	37	North Carolina	29.6%	36	-1
North Dakota	9.7%	32	North Dakota	29.7%	35	3
Ohio	9.8%	28	Ohio	29.4%	37	9
Oklahoma	9.5%	40	Oklahoma	28.8%	45	5
Oregon	11.1%	9	Oregon	31.8%	11	2
Pennsylvania	9.4%	41	Pennsylvania	29.9%	31	-10
Rhode Island	10.0%	26	Rhode Island	30.6%	24	-2
South Carolina	10.2%	20	South Carolina	29.7%	34	14
South Dakota	9.6%	34	South Dakota	29.0%	41	7
Tennessee	8.4%	47	Tennessee	28.6%	47	0
Texas	9.8%	29	Texas	30.9%	19	-10
Utah	10.7%	11	Utah	30.0%	30	19
Vermont	11.3%	7	Vermont	32.1%	7	0
Virginia	9.6%	36	Virginia	30.0%	29	-7
Washington	11.3%	8	Washington	33.3%	2	-6
West Virginia	9.7%	31	West Virginia	29.0%	42	11
Wisconsin	11.7%	4	Wisconsin	32.0%	9	5
Wyoming	10.4%	15	Wyoming	32.4%	6	-9
District of Columbia	14.4%	-	District of Columbia	35.5%	-	-

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, Department of Commerce

State and Local Tax Burdens Compared to Other U.S. States

1988

Combined State and Local Tax Burdens by Rank			Adding Federal Taxes to State/Local Changes Rankings			Change in Ranking After Adding Federal Taxes
State	State and Local Tax Burden	Rank	State	State, Local, and Federal Tax Burden	Rank	
Total	10.3%			30.7%		
Alabama	8.7%	47	Alabama	28.0%	48	1
Alaska	8.8%	46	Alaska	29.9%	31	-15
Arizona	11.2%	8	Arizona	30.9%	17	9
Arkansas	9.2%	44	Arkansas	28.0%	49	5
California	9.8%	29	California	30.5%	23	-6
Colorado	10.3%	18	Colorado	30.2%	27	9
Connecticut	9.4%	40	Connecticut	32.1%	10	-30
Delaware	8.3%	49	Delaware	29.3%	35	-14
Florida	9.3%	42	Florida	30.8%	19	-23
Georgia	9.9%	27	Georgia	30.1%	28	1
Hawaii	12.4%	2	Hawaii	32.2%	7	5
Idaho	10.0%	25	Idaho	28.9%	40	15
Illinois	9.8%	28	Illinois	30.9%	18	-10
Indiana	10.0%	24	Indiana	30.0%	30	6
Iowa	11.3%	7	Iowa	31.1%	16	9
Kansas	10.2%	20	Kansas	30.5%	22	2
Kentucky	9.2%	43	Kentucky	28.3%	47	4
Louisiana	9.5%	37	Louisiana	28.4%	46	9
Maine	12.0%	3	Maine	31.4%	11	8
Maryland	10.4%	16	Maryland	30.8%	20	4
Massachusetts	9.7%	32	Massachusetts	30.3%	25	-7
Michigan	10.5%	15	Michigan	31.1%	13	-2
Minnesota	11.9%	5	Minnesota	32.1%	9	4
Mississippi	9.7%	33	Mississippi	27.9%	50	17
Missouri	9.1%	45	Missouri	28.9%	41	-4
Montana	10.8%	14	Montana	30.4%	24	10
Nebraska	11.0%	11	Nebraska	30.2%	26	15
Nevada	9.5%	39	Nevada	32.1%	8	-31
New Hampshire	7.7%	50	New Hampshire	29.3%	34	-16
New Jersey	10.0%	23	New Jersey	32.6%	4	-19
New Mexico	10.3%	19	New Mexico	29.2%	37	18
New York	13.5%	1	New York	34.0%	1	0
North Carolina	9.6%	36	North Carolina	29.2%	36	0
North Dakota	10.4%	17	North Dakota	31.1%	14	-3
Ohio	9.7%	31	Ohio	29.2%	39	8
Oklahoma	9.6%	34	Oklahoma	28.6%	43	9
Oregon	10.9%	13	Oregon	31.1%	15	2
Pennsylvania	9.5%	38	Pennsylvania	30.1%	29	-9
Rhode Island	10.2%	21	Rhode Island	31.1%	12	-9
South Carolina	10.1%	22	South Carolina	29.2%	38	16
South Dakota	9.9%	26	South Dakota	28.9%	42	16
Tennessee	8.4%	48	Tennessee	28.4%	44	-4
Texas	9.8%	30	Texas	30.5%	21	-9
Utah	10.9%	12	Utah	29.6%	33	21
Vermont	11.7%	6	Vermont	32.8%	3	-3
Virginia	9.6%	35	Virginia	29.7%	32	-3
Washington	11.1%	10	Washington	32.6%	5	-5
West Virginia	9.3%	41	West Virginia	28.4%	45	4
Wisconsin	11.9%	4	Wisconsin	32.2%	6	2
Wyoming	11.2%	9	Wyoming	33.0%	2	-7
District of Columbia	14.4%	-	District of Columbia	35.2%	-	-

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, Department of Commerce

State and Local Tax Burdens Compared to Other U.S. States

1987

Combined State and Local Tax Burdens by Rank			Adding Federal Taxes to State/Local Changes Rankings			Change in Ranking After Adding Federal Taxes
State	State and Local Tax Burden	Rank	State	State, Local, and Federal Tax Burden	Rank	
Total	10.3%			31.0%		
Alabama	8.8%	47	Alabama	28.2%	47	0
Alaska	8.9%	45	Alaska	29.7%	33	-12
Arizona	11.0%	10	Arizona	30.9%	18	8
Arkansas	9.2%	41	Arkansas	28.0%	48	7
California	9.9%	24	California	30.6%	20	-4
Colorado	10.4%	18	Colorado	30.3%	25	7
Connecticut	9.7%	31	Connecticut	33.1%	5	-26
Delaware	8.5%	49	Delaware	29.7%	29	-20
Florida	9.1%	43	Florida	30.9%	19	-24
Georgia	9.8%	30	Georgia	30.3%	26	-4
Hawaii	12.1%	4	Hawaii	31.8%	10	6
Idaho	9.9%	26	Idaho	28.8%	40	14
Illinois	9.9%	25	Illinois	31.2%	15	-10
Indiana	9.7%	33	Indiana	29.7%	32	-1
Iowa	11.0%	12	Iowa	30.3%	24	12
Kansas	10.2%	21	Kansas	30.4%	22	1
Kentucky	9.1%	42	Kentucky	28.2%	46	4
Louisiana	9.5%	37	Louisiana	28.8%	41	4
Maine	11.9%	5	Maine	31.6%	12	7
Maryland	10.4%	16	Maryland	31.1%	17	1
Massachusetts	10.2%	20	Massachusetts	31.5%	14	-6
Michigan	10.6%	15	Michigan	31.6%	13	-2
Minnesota	11.7%	7	Minnesota	31.6%	11	4
Mississippi	9.5%	38	Mississippi	27.8%	50	12
Missouri	8.9%	46	Missouri	28.9%	39	-7
Montana	10.4%	17	Montana	29.3%	37	20
Nebraska	11.0%	13	Nebraska	30.2%	27	14
Nevada	9.6%	35	Nevada	32.4%	7	-28
New Hampshire	7.7%	50	New Hampshire	29.8%	28	-22
New Jersey	10.2%	19	New Jersey	33.5%	3	-16
New Mexico	9.8%	29	New Mexico	28.8%	42	13
New York	14.0%	1	New York	35.0%	1	0
North Carolina	9.7%	32	North Carolina	29.6%	34	2
North Dakota	8.9%	44	North Dakota	27.9%	49	5
Ohio	9.8%	28	Ohio	29.7%	31	3
Oklahoma	9.3%	40	Oklahoma	28.4%	44	4
Oregon	11.0%	11	Oregon	31.2%	16	5
Pennsylvania	9.7%	34	Pennsylvania	30.3%	23	-11
Rhode Island	10.6%	14	Rhode Island	32.0%	9	-5
South Carolina	10.1%	22	South Carolina	29.4%	36	14
South Dakota	9.9%	27	South Dakota	28.4%	45	18
Tennessee	8.5%	48	Tennessee	28.6%	43	-5
Texas	9.6%	36	Texas	30.4%	21	-15
Utah	11.1%	9	Utah	29.6%	35	26
Vermont	12.4%	3	Vermont	33.5%	4	1
Virginia	9.5%	39	Virginia	29.7%	30	-9
Washington	11.2%	8	Washington	32.7%	6	-2
West Virginia	10.0%	23	West Virginia	29.1%	38	15
Wisconsin	11.9%	6	Wisconsin	32.1%	8	2
Wyoming	12.5%	2	Wyoming	33.8%	2	0
District of Columbia	14.4%	-	District of Columbia	36.2%	-	-

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, Department of Commerce

State and Local Tax Burdens Compared to Other U.S. States

1986

Combined State and Local Tax Burdens by Rank			Adding Federal Taxes to State/Local Changes Rankings			Change in Ranking After Adding Federal Taxes
State	State and Local Tax Burden	Rank	State	State, Local, and Federal Tax Burden	Rank	
Total	10.1%			29.9%		
Alabama	8.7%	44	Alabama	27.6%	43	-1
Alaska	8.1%	49	Alaska	27.5%	45	-4
Arizona	10.8%	10	Arizona	30.1%	14	4
Arkansas	9.0%	39	Arkansas	27.0%	50	11
California	9.8%	24	California	29.6%	20	-4
Colorado	10.0%	19	Colorado	29.4%	22	3
Connecticut	9.7%	27	Connecticut	32.1%	5	-22
Delaware	8.4%	48	Delaware	28.9%	29	-19
Florida	8.8%	43	Florida	29.9%	19	-24
Georgia	9.8%	23	Georgia	29.6%	21	-2
Hawaii	11.4%	5	Hawaii	30.0%	18	13
Idaho	9.5%	32	Idaho	27.7%	41	9
Illinois	9.7%	26	Illinois	30.1%	16	-10
Indiana	9.4%	33	Indiana	28.8%	30	-3
Iowa	10.7%	12	Iowa	29.2%	24	12
Kansas	9.6%	31	Kansas	29.0%	28	-3
Kentucky	9.0%	40	Kentucky	27.5%	44	4
Louisiana	9.2%	38	Louisiana	27.8%	40	2
Maine	11.4%	6	Maine	30.3%	13	7
Maryland	10.1%	18	Maryland	30.1%	15	-3
Massachusetts	10.3%	16	Massachusetts	30.8%	9	-7
Michigan	10.4%	14	Michigan	30.5%	11	-3
Minnesota	11.1%	7	Minnesota	30.3%	12	5
Mississippi	9.4%	34	Mississippi	27.4%	47	13
Missouri	8.5%	47	Missouri	28.0%	38	-9
Montana	10.0%	21	Montana	28.3%	37	16
Nebraska	10.0%	20	Nebraska	28.5%	35	15
Nevada	9.6%	29	Nevada	31.5%	6	-23
New Hampshire	7.6%	50	New Hampshire	29.1%	26	-24
New Jersey	10.1%	17	New Jersey	32.5%	3	-14
New Mexico	8.9%	42	New Mexico	27.3%	48	6
New York	13.8%	1	New York	33.9%	1	0
North Carolina	9.4%	35	North Carolina	28.6%	33	-2
North Dakota	8.5%	45	North Dakota	27.1%	49	4
Ohio	9.7%	25	Ohio	28.7%	32	7
Oklahoma	9.2%	36	Oklahoma	27.6%	42	6
Oregon	10.8%	9	Oregon	30.1%	17	8
Pennsylvania	9.6%	30	Pennsylvania	29.3%	23	-7
Rhode Island	10.3%	15	Rhode Island	30.7%	10	-5
South Carolina	9.9%	22	South Carolina	28.6%	34	12
South Dakota	9.7%	28	South Dakota	27.4%	46	18
Tennessee	8.5%	46	Tennessee	27.8%	39	-7
Texas	8.9%	41	Texas	29.1%	27	-14
Utah	10.7%	13	Utah	28.5%	36	23
Vermont	12.0%	3	Vermont	32.2%	4	1
Virginia	9.2%	37	Virginia	28.7%	31	-6
Washington	11.0%	8	Washington	31.4%	7	-1
West Virginia	10.8%	11	West Virginia	29.2%	25	14
Wisconsin	11.9%	4	Wisconsin	31.2%	8	4
Wyoming	13.4%	2	Wyoming	33.9%	2	0
District of Columbia	13.9%	-	District of Columbia	35.0%	-	-

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, Department of Commerce

State and Local Tax Burdens Compared to Other U.S. States

1985

Combined State and Local Tax Burdens by Rank			Adding Federal Taxes to State/Local Changes Rankings			Change in Ranking After Adding Federal Taxes
State	State and Local Tax Burden	Rank	State	State, Local, and Federal Tax Burden	Rank	
Total	9.9%			29.8%		
Alabama	8.7%	41	Alabama	28.0%	41	0
Alaska	7.9%	49	Alaska	28.1%	38	-11
Arizona	10.6%	11	Arizona	30.0%	15	4
Arkansas	9.0%	39	Arkansas	27.2%	48	9
California	9.6%	25	California	29.2%	23	-2
Colorado	9.8%	21	Colorado	29.3%	22	1
Connecticut	9.5%	31	Connecticut	31.6%	4	-27
Delaware	8.4%	47	Delaware	28.7%	30	-17
Florida	8.6%	42	Florida	29.4%	20	-22
Georgia	9.8%	20	Georgia	29.6%	19	-1
Hawaii	11.0%	8	Hawaii	29.2%	24	16
Idaho	9.2%	34	Idaho	27.4%	45	11
Illinois	9.7%	22	Illinois	30.1%	14	-8
Indiana	9.5%	30	Indiana	29.1%	26	-4
Iowa	10.4%	14	Iowa	28.9%	29	15
Kansas	9.4%	32	Kansas	29.1%	28	-4
Kentucky	8.7%	40	Kentucky	27.3%	46	6
Louisiana	9.1%	36	Louisiana	28.4%	36	0
Maine	11.1%	7	Maine	29.7%	17	10
Maryland	10.0%	18	Maryland	30.1%	13	-5
Massachusetts	10.1%	17	Massachusetts	30.5%	10	-7
Michigan	10.6%	13	Michigan	30.8%	9	-4
Minnesota	11.3%	4	Minnesota	30.3%	11	7
Mississippi	9.3%	33	Mississippi	27.5%	44	11
Missouri	8.4%	46	Missouri	27.9%	42	-4
Montana	10.2%	16	Montana	29.2%	25	9
Nebraska	9.7%	23	Nebraska	28.0%	39	16
Nevada	9.5%	28	Nevada	31.1%	6	-22
New Hampshire	7.4%	50	New Hampshire	28.6%	34	-16
New Jersey	9.9%	19	New Jersey	32.1%	3	-16
New Mexico	8.5%	43	New Mexico	27.2%	47	4
New York	13.5%	2	New York	33.5%	2	0
North Carolina	9.2%	35	North Carolina	28.5%	35	0
North Dakota	8.4%	48	North Dakota	27.1%	50	2
Ohio	9.5%	26	Ohio	28.6%	33	7
Oklahoma	9.1%	37	Oklahoma	28.0%	40	3
Oregon	10.6%	10	Oregon	29.7%	18	8
Pennsylvania	9.5%	27	Pennsylvania	29.3%	21	-6
Rhode Island	10.2%	15	Rhode Island	30.3%	12	-3
South Carolina	9.7%	24	South Carolina	28.4%	37	13
South Dakota	9.5%	29	South Dakota	27.2%	49	20
Tennessee	8.4%	45	Tennessee	27.9%	43	-2
Texas	8.5%	44	Texas	29.1%	27	-17
Utah	10.6%	12	Utah	28.6%	31	19
Vermont	11.2%	5	Vermont	31.0%	7	2
Virginia	9.0%	38	Virginia	28.6%	32	-6
Washington	10.7%	9	Washington	31.0%	8	-1
West Virginia	11.2%	6	West Virginia	29.9%	16	10
Wisconsin	11.9%	3	Wisconsin	31.2%	5	2
Wyoming	13.6%	1	Wyoming	34.2%	1	0
District of Columbia	13.6%	-	District of Columbia	34.7%	-	-

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, Department of Commerce

State and Local Tax Burdens Compared to Other U.S. States

1984

Combined State and Local Tax Burdens by Rank			Adding Federal Taxes to State/Local Changes Rankings			Change in Ranking After Adding Federal Taxes
State	State and Local Tax Burden	Rank	State	State, Local, and Federal Tax Burden	Rank	
Total	9.8%			29.4%		
Alabama	8.6%	42	Alabama	27.7%	40	-2
Alaska	7.9%	49	Alaska	29.3%	19	-30
Arizona	10.3%	14	Arizona	29.4%	17	3
Arkansas	8.9%	37	Arkansas	27.0%	48	11
California	9.5%	26	California	28.7%	29	3
Colorado	9.7%	22	Colorado	29.0%	23	1
Connecticut	9.4%	29	Connecticut	30.9%	4	-25
Delaware	8.8%	38	Delaware	29.1%	21	-17
Florida	8.4%	44	Florida	28.8%	26	-18
Georgia	9.4%	30	Georgia	28.7%	30	0
Hawaii	10.7%	9	Hawaii	28.5%	32	23
Idaho	9.3%	32	Idaho	27.4%	46	14
Illinois	9.8%	21	Illinois	29.8%	14	-7
Indiana	9.5%	27	Indiana	28.9%	24	-3
Iowa	10.3%	15	Iowa	28.7%	28	13
Kansas	9.4%	31	Kansas	28.9%	25	-6
Kentucky	8.5%	43	Kentucky	26.7%	49	6
Louisiana	8.8%	40	Louisiana	28.4%	33	-7
Maine	11.0%	7	Maine	29.4%	18	11
Maryland	10.0%	17	Maryland	30.2%	11	-6
Massachusetts	9.9%	18	Massachusetts	29.8%	13	-5
Michigan	11.0%	8	Michigan	30.8%	5	-3
Minnesota	11.9%	3	Minnesota	30.4%	10	7
Mississippi	9.1%	33	Mississippi	27.2%	47	14
Missouri	8.4%	45	Missouri	27.7%	41	-4
Montana	10.1%	16	Montana	28.8%	27	11
Nebraska	9.8%	20	Nebraska	28.1%	37	17
Nevada	9.4%	28	Nevada	30.6%	7	-21
New Hampshire	7.5%	50	New Hampshire	28.0%	38	-12
New Jersey	9.8%	19	New Jersey	31.4%	3	-16
New Mexico	8.8%	39	New Mexico	27.6%	42	3
New York	13.3%	2	New York	32.7%	2	0
North Carolina	9.1%	35	North Carolina	28.1%	36	1
North Dakota	8.7%	41	North Dakota	27.4%	45	4
Ohio	9.6%	23	Ohio	28.4%	34	11
Oklahoma	8.3%	46	Oklahoma	27.5%	44	-2
Oregon	10.7%	10	Oregon	29.4%	16	6
Pennsylvania	9.5%	25	Pennsylvania	29.1%	20	-5
Rhode Island	10.4%	13	Rhode Island	30.0%	12	-1
South Carolina	9.6%	24	South Carolina	27.9%	39	15
South Dakota	9.1%	34	South Dakota	26.2%	50	16
Tennessee	8.2%	47	Tennessee	27.5%	43	-4
Texas	8.2%	48	Texas	29.1%	22	-26
Utah	10.6%	11	Utah	28.6%	31	20
Vermont	11.2%	5	Vermont	30.4%	9	4
Virginia	8.9%	36	Virginia	28.2%	35	-1
Washington	10.6%	12	Washington	30.5%	8	-4
West Virginia	11.2%	6	West Virginia	29.8%	15	9
Wisconsin	11.8%	4	Wisconsin	30.7%	6	2
Wyoming	13.8%	1	Wyoming	34.7%	1	0
District of Columbia	13.4%	-	District of Columbia	34.2%	-	-

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, Department of Commerce

State and Local Tax Burdens Compared to Other U.S. States

1983

Combined State and Local Tax Burdens by Rank			Adding Federal Taxes to State/Local Changes Rankings			Change in Ranking After Adding Federal Taxes
State	State and Local Tax Burden	Rank	State	State, Local, and Federal Tax Burden	Rank	
Total	9.8%			29.7%		
Alabama	8.6%	40	Alabama	27.9%	45	5
Alaska	7.3%	50	Alaska	29.1%	26	-24
Arizona	10.0%	18	Arizona	29.1%	25	7
Arkansas	8.8%	38	Arkansas	27.4%	49	11
California	9.4%	29	California	28.7%	32	3
Colorado	9.4%	27	Colorado	29.0%	27	0
Connecticut	9.3%	30	Connecticut	31.1%	5	-25
Delaware	9.0%	37	Delaware	29.5%	20	-17
Florida	8.3%	44	Florida	28.5%	34	-10
Georgia	9.6%	25	Georgia	29.2%	24	-1
Hawaii	10.8%	9	Hawaii	28.8%	30	21
Idaho	9.2%	33	Idaho	27.2%	50	17
Illinois	9.9%	19	Illinois	30.4%	11	-8
Indiana	9.3%	31	Indiana	29.4%	22	-9
Iowa	10.7%	12	Iowa	30.2%	14	2
Kansas	9.5%	26	Kansas	29.7%	17	-9
Kentucky	8.7%	39	Kentucky	27.8%	46	7
Louisiana	8.1%	47	Louisiana	28.4%	36	-11
Maine	11.0%	7	Maine	29.6%	19	12
Maryland	10.0%	17	Maryland	30.2%	15	-2
Massachusetts	10.1%	16	Massachusetts	30.5%	10	-6
Michigan	11.2%	5	Michigan	30.8%	7	2
Minnesota	12.2%	3	Minnesota	31.4%	4	1
Mississippi	9.1%	35	Mississippi	27.6%	47	12
Missouri	8.5%	42	Missouri	28.3%	40	-2
Montana	9.9%	21	Montana	28.9%	29	8
Nebraska	10.4%	14	Nebraska	29.5%	21	7
Nevada	9.2%	32	Nevada	30.3%	12	-20
New Hampshire	7.7%	49	New Hampshire	28.3%	39	-10
New Jersey	9.9%	20	New Jersey	31.5%	3	-17
New Mexico	8.5%	41	New Mexico	27.6%	48	7
New York	13.3%	2	New York	33.1%	2	0
North Carolina	9.2%	34	North Carolina	28.4%	37	3
North Dakota	8.5%	43	North Dakota	28.0%	41	-2
Ohio	9.6%	24	Ohio	28.8%	31	7
Oklahoma	8.1%	46	Oklahoma	27.9%	43	-3
Oregon	10.7%	11	Oregon	29.6%	18	7
Pennsylvania	9.4%	28	Pennsylvania	28.9%	28	0
Rhode Island	10.8%	10	Rhode Island	30.5%	9	-1
South Carolina	9.6%	23	South Carolina	28.3%	38	15
South Dakota	9.7%	22	South Dakota	27.9%	44	22
Tennessee	8.2%	45	Tennessee	27.9%	42	-3
Texas	7.9%	48	Texas	29.2%	23	-25
Utah	10.3%	15	Utah	28.4%	35	20
Vermont	11.1%	6	Vermont	30.2%	13	7
Virginia	9.0%	36	Virginia	28.7%	33	-3
Washington	10.7%	13	Washington	30.8%	8	-5
West Virginia	10.9%	8	West Virginia	30.1%	16	8
Wisconsin	12.0%	4	Wisconsin	30.9%	6	2
Wyoming	14.0%	1	Wyoming	35.3%	1	0
District of Columbia	13.5%	-	District of Columbia	34.4%	-	-

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, Department of Commerce

State and Local Tax Burdens Compared to Other U.S. States

1982

Combined State and Local Tax Burdens by Rank			Adding Federal Taxes to State/Local Changes Rankings			Change in Ranking After Adding Federal Taxes
State	State and Local Tax Burden	Rank	State	State, Local, and Federal Tax Burden	Rank	
Total	9.8%			30.7%		
Alabama	8.7%	39	Alabama	28.8%	45	6
Alaska	7.6%	50	Alaska	31.5%	9	-41
Arizona	9.8%	20	Arizona	30.1%	29	9
Arkansas	8.7%	38	Arkansas	28.2%	50	12
California	9.5%	25	California	29.9%	30	5
Colorado	9.3%	29	Colorado	30.3%	24	-5
Connecticut	9.1%	34	Connecticut	31.9%	5	-29
Delaware	9.1%	32	Delaware	31.0%	16	-16
Florida	8.3%	43	Florida	29.8%	33	-10
Georgia	9.7%	22	Georgia	30.2%	27	5
Hawaii	11.3%	4	Hawaii	30.9%	19	15
Idaho	9.3%	27	Idaho	28.7%	47	20
Illinois	9.7%	24	Illinois	31.2%	13	-11
Indiana	8.9%	37	Indiana	30.1%	28	-9
Iowa	10.6%	12	Iowa	31.1%	15	3
Kansas	9.3%	30	Kansas	30.6%	21	-9
Kentucky	8.6%	40	Kentucky	28.5%	49	9
Louisiana	8.1%	46	Louisiana	29.9%	31	-15
Maine	11.0%	8	Maine	30.3%	25	17
Maryland	10.1%	17	Maryland	31.1%	14	-3
Massachusetts	10.4%	13	Massachusetts	31.7%	7	-6
Michigan	10.9%	9	Michigan	31.6%	8	-1
Minnesota	11.3%	5	Minnesota	31.5%	10	5
Mississippi	9.0%	36	Mississippi	28.6%	48	12
Missouri	8.5%	42	Missouri	29.3%	39	-3
Montana	10.0%	18	Montana	30.4%	23	5
Nebraska	10.1%	16	Nebraska	30.2%	26	10
Nevada	9.1%	33	Nevada	30.9%	18	-15
New Hampshire	7.8%	49	New Hampshire	29.2%	41	-8
New Jersey	9.8%	21	New Jersey	32.4%	3	-18
New Mexico	8.6%	41	New Mexico	28.9%	43	2
New York	13.2%	2	New York	33.9%	2	0
North Carolina	9.3%	28	North Carolina	29.5%	37	9
North Dakota	8.0%	47	North Dakota	29.7%	36	-11
Ohio	9.2%	31	Ohio	29.7%	35	4
Oklahoma	8.2%	45	Oklahoma	29.1%	42	-3
Oregon	10.6%	11	Oregon	30.8%	20	9
Pennsylvania	9.4%	26	Pennsylvania	29.8%	32	6
Rhode Island	11.0%	7	Rhode Island	31.8%	6	-1
South Carolina	9.7%	23	South Carolina	29.4%	38	15
South Dakota	10.0%	19	South Dakota	28.9%	44	25
Tennessee	8.3%	44	Tennessee	28.7%	46	2
Texas	7.9%	48	Texas	30.5%	22	-26
Utah	10.1%	15	Utah	29.2%	40	25
Vermont	11.1%	6	Vermont	31.0%	17	11
Virginia	9.1%	35	Virginia	29.7%	34	-1
Washington	10.3%	14	Washington	31.9%	4	-10
West Virginia	10.7%	10	West Virginia	31.3%	12	2
Wisconsin	11.5%	3	Wisconsin	31.4%	11	8
Wyoming	13.3%	1	Wyoming	35.2%	1	0
District of Columbia	13.8%	-	District of Columbia	35.4%	-	-

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, Department of Commerce

State and Local Tax Burdens Compared to Other U.S. States

1981

Combined State and Local Tax Burdens by Rank			Adding Federal Taxes to State/Local Changes Rankings			Change in Ranking After Adding Federal Taxes
State	State and Local Tax Burden	Rank	State	State, Local, and Federal Tax Burden	Rank	
Total	9.4%			31.3%		
Alabama	8.5%	38	Alabama	29.3%	45	7
Alaska	8.2%	42	Alaska	34.4%	3	-39
Arizona	9.5%	19	Arizona	30.5%	33	14
Arkansas	8.3%	41	Arkansas	28.2%	50	9
California	9.3%	24	California	30.4%	35	11
Colorado	8.9%	30	Colorado	31.0%	26	-4
Connecticut	8.8%	33	Connecticut	32.7%	5	-28
Delaware	8.9%	31	Delaware	32.0%	11	-20
Florida	7.8%	48	Florida	29.9%	40	-8
Georgia	9.4%	21	Georgia	30.5%	32	11
Hawaii	11.0%	3	Hawaii	31.3%	22	19
Idaho	8.8%	34	Idaho	29.0%	49	15
Illinois	9.5%	20	Illinois	32.3%	9	-11
Indiana	8.6%	37	Indiana	30.7%	30	-7
Iowa	10.1%	12	Iowa	31.6%	19	7
Kansas	9.1%	27	Kansas	31.9%	14	-13
Kentucky	8.4%	39	Kentucky	29.1%	48	9
Louisiana	7.9%	47	Louisiana	30.9%	28	-19
Maine	10.7%	7	Maine	30.9%	27	20
Maryland	9.8%	16	Maryland	32.1%	10	-6
Massachusetts	10.8%	4	Massachusetts	33.1%	4	0
Michigan	10.2%	11	Michigan	31.7%	16	5
Minnesota	10.3%	10	Minnesota	31.6%	18	8
Mississippi	8.8%	32	Mississippi	29.1%	47	15
Missouri	8.1%	46	Missouri	29.7%	43	-3
Montana	9.8%	17	Montana	31.1%	25	8
Nebraska	9.7%	18	Nebraska	31.2%	23	5
Nevada	8.7%	36	Nevada	31.9%	13	-23
New Hampshire	7.6%	50	New Hampshire	29.8%	41	-9
New Jersey	9.4%	23	New Jersey	32.7%	6	-17
New Mexico	9.1%	28	New Mexico	30.5%	31	3
New York	13.1%	1	New York	34.9%	2	1
North Carolina	9.0%	29	North Carolina	29.9%	39	10
North Dakota	8.2%	43	North Dakota	31.7%	17	-26
Ohio	8.4%	40	Ohio	30.0%	38	-2
Oklahoma	8.2%	45	Oklahoma	30.4%	34	-11
Oregon	10.0%	13	Oregon	31.1%	24	11
Pennsylvania	9.2%	26	Pennsylvania	30.8%	29	3
Rhode Island	10.5%	8	Rhode Island	32.3%	8	0
South Carolina	9.2%	25	South Carolina	29.6%	44	19
South Dakota	9.9%	15	South Dakota	29.8%	42	27
Tennessee	8.2%	44	Tennessee	29.1%	46	2
Texas	7.7%	49	Texas	31.4%	21	-28
Utah	10.0%	14	Utah	30.0%	37	23
Vermont	10.7%	5	Vermont	31.5%	20	15
Virginia	8.8%	35	Virginia	30.2%	36	1
Washington	9.4%	22	Washington	32.4%	7	-15
West Virginia	10.3%	9	West Virginia	31.8%	15	6
Wisconsin	10.7%	6	Wisconsin	32.0%	12	6
Wyoming	12.3%	2	Wyoming	36.0%	1	-1
District of Columbia	14.0%	-	District of Columbia	37.0%	-	-

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, Department of Commerce

State and Local Tax Burdens Compared to Other U.S. States

1980

Combined State and Local Tax Burdens by Rank			Adding Federal Taxes to State/Local Changes Rankings			Change in Ranking After Adding Federal Taxes
State	State and Local Tax Burden	Rank	State	State, Local, and Federal Tax Burden	Rank	
Total	9.5%			30.7%		
Alabama	8.6%	40	Alabama	28.8%	45	5
Alaska	9.5%	22	Alaska	33.4%	4	-18
Arizona	10.3%	12	Arizona	30.7%	23	11
Arkansas	8.7%	38	Arkansas	28.1%	50	12
California	9.4%	24	California	29.9%	31	7
Colorado	9.1%	31	Colorado	30.3%	28	-3
Connecticut	8.7%	37	Connecticut	31.7%	11	-26
Delaware	8.8%	34	Delaware	30.8%	20	-14
Florida	7.9%	47	Florida	29.5%	36	-11
Georgia	9.3%	27	Georgia	29.7%	34	7
Hawaii	11.0%	4	Hawaii	30.4%	27	23
Idaho	8.8%	35	Idaho	28.2%	49	14
Illinois	9.7%	21	Illinois	32.0%	7	-14
Indiana	8.4%	42	Indiana	29.8%	32	-10
Iowa	10.2%	13	Iowa	32.0%	8	-5
Kansas	9.4%	26	Kansas	31.5%	14	-12
Kentucky	8.5%	41	Kentucky	28.3%	48	7
Louisiana	8.1%	46	Louisiana	30.1%	29	-17
Maine	10.5%	6	Maine	29.8%	33	27
Maryland	9.9%	18	Maryland	31.3%	15	-3
Massachusetts	11.3%	2	Massachusetts	32.4%	5	3
Michigan	9.9%	19	Michigan	30.8%	19	0
Minnesota	10.3%	10	Minnesota	31.1%	16	6
Mississippi	9.1%	32	Mississippi	28.6%	46	14
Missouri	8.3%	43	Missouri	29.3%	39	-4
Montana	10.0%	16	Montana	31.0%	17	1
Nebraska	10.5%	8	Nebraska	32.2%	6	-2
Nevada	8.6%	39	Nevada	31.5%	13	-26
New Hampshire	7.4%	50	New Hampshire	28.9%	43	-7
New Jersey	9.4%	23	New Jersey	31.7%	10	-13
New Mexico	9.2%	28	New Mexico	29.6%	35	7
New York	13.3%	1	New York	34.2%	3	2
North Carolina	9.1%	33	North Carolina	29.4%	37	4
North Dakota	10.0%	17	North Dakota	34.3%	2	-15
Ohio	8.2%	44	Ohio	29.0%	42	-2
Oklahoma	7.8%	48	Oklahoma	29.0%	41	-7
Oregon	9.7%	20	Oregon	30.5%	25	5
Pennsylvania	9.2%	29	Pennsylvania	30.1%	30	1
Rhode Island	10.3%	11	Rhode Island	31.6%	12	1
South Carolina	9.2%	30	South Carolina	28.8%	44	14
South Dakota	10.4%	9	South Dakota	30.9%	18	9
Tennessee	8.1%	45	Tennessee	28.5%	47	2
Texas	7.7%	49	Texas	30.6%	24	-25
Utah	10.0%	14	Utah	29.3%	38	24
Vermont	10.6%	5	Vermont	30.7%	22	17
Virginia	8.7%	36	Virginia	29.2%	40	4
Washington	9.4%	25	Washington	31.8%	9	-16
West Virginia	10.0%	15	West Virginia	30.4%	26	11
Wisconsin	10.5%	7	Wisconsin	30.8%	21	14
Wyoming	11.3%	3	Wyoming	34.3%	1	-2
District of Columbia	13.3%	-	District of Columbia	35.8%	-	-

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, Department of Commerce

State and Local Tax Burdens Compared to Other U.S. States

1979

Combined State and Local Tax Burdens by Rank			Adding Federal Taxes to State/Local Changes Rankings			Change in Ranking After Adding Federal Taxes
State	State and Local Tax Burden	Rank	State	State, Local, and Federal Tax Burden	Rank	
Total	9.5%			30.4%		
Alabama	8.3%	40	Alabama	28.2%	45	5
Alaska	11.3%	3	Alaska	34.3%	1	-2
Arizona	10.9%	7	Arizona	31.3%	13	6
Arkansas	8.2%	42	Arkansas	27.0%	50	8
California	9.2%	25	California	29.8%	27	2
Colorado	9.6%	21	Colorado	30.5%	24	3
Connecticut	8.8%	36	Connecticut	31.5%	9	-27
Delaware	8.9%	34	Delaware	30.7%	20	-14
Florida	8.2%	45	Florida	29.9%	26	-19
Georgia	9.1%	29	Georgia	29.3%	33	4
Hawaii	11.2%	4	Hawaii	31.1%	15	11
Idaho	9.1%	28	Idaho	28.6%	42	14
Illinois	9.4%	23	Illinois	31.4%	11	-12
Indiana	8.2%	43	Indiana	29.4%	31	-12
Iowa	9.7%	18	Iowa	30.8%	17	-1
Kansas	9.2%	26	Kansas	30.6%	22	-4
Kentucky	8.4%	39	Kentucky	27.7%	48	9
Louisiana	8.2%	44	Louisiana	29.7%	29	-15
Maine	10.3%	11	Maine	29.4%	32	21
Maryland	10.2%	14	Maryland	31.5%	7	-7
Massachusetts	11.6%	2	Massachusetts	32.4%	4	2
Michigan	9.7%	19	Michigan	30.9%	16	-3
Minnesota	10.7%	8	Minnesota	31.4%	12	4
Mississippi	8.9%	33	Mississippi	27.7%	49	16
Missouri	8.3%	41	Missouri	29.0%	39	-2
Montana	9.9%	16	Montana	30.7%	21	5
Nebraska	10.3%	13	Nebraska	31.2%	14	1
Nevada	8.5%	38	Nevada	31.4%	10	-28
New Hampshire	7.6%	50	New Hampshire	29.2%	34	-16
New Jersey	9.6%	20	New Jersey	31.6%	6	-14
New Mexico	8.9%	32	New Mexico	28.9%	40	8
New York	13.3%	1	New York	34.0%	2	1
North Carolina	9.0%	30	North Carolina	29.2%	36	6
North Dakota	8.7%	37	North Dakota	29.1%	38	1
Ohio	8.0%	47	Ohio	28.9%	41	-6
Oklahoma	7.7%	49	Oklahoma	28.3%	44	-5
Oregon	9.4%	24	Oregon	30.4%	25	1
Pennsylvania	9.2%	27	Pennsylvania	29.6%	30	3
Rhode Island	10.4%	10	Rhode Island	31.5%	8	-2
South Carolina	9.0%	31	South Carolina	28.4%	43	12
South Dakota	9.5%	22	South Dakota	28.2%	46	24
Tennessee	8.0%	46	Tennessee	28.1%	47	1
Texas	7.8%	48	Texas	29.8%	28	-20
Utah	10.0%	15	Utah	29.2%	35	20
Vermont	11.0%	5	Vermont	30.8%	18	13
Virginia	8.8%	35	Virginia	29.1%	37	2
Washington	9.8%	17	Washington	32.2%	5	-12
West Virginia	10.3%	12	West Virginia	30.5%	23	11
Wisconsin	10.5%	9	Wisconsin	30.8%	19	10
Wyoming	11.0%	6	Wyoming	33.7%	3	-3
District of Columbia	12.1%	-	District of Columbia	34.1%	-	-

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, Department of Commerce

State and Local Tax Burdens Compared to Other U.S. States

1978

Combined State and Local Tax Burdens by Rank			Adding Federal Taxes to State/Local Changes Rankings			Change in Ranking After Adding Federal Taxes
State	State and Local Tax Burden	Rank	State	State, Local, and Federal Tax Burden	Rank	
Total	9.9%			30.4%		
Alabama	8.5%	42	Alabama	28.0%	47	5
Alaska	12.0%	3	Alaska	33.9%	1	-2
Arizona	11.4%	5	Arizona	31.5%	6	1
Arkansas	8.0%	50	Arkansas	26.3%	50	0
California	10.5%	13	California	30.7%	20	7
Colorado	10.1%	18	Colorado	30.4%	21	3
Connecticut	9.3%	30	Connecticut	31.4%	8	-22
Delaware	9.0%	36	Delaware	30.3%	22	-14
Florida	8.5%	41	Florida	29.7%	25	-16
Georgia	9.2%	32	Georgia	28.8%	38	6
Hawaii	11.2%	8	Hawaii	31.0%	17	9
Idaho	9.3%	29	Idaho	28.3%	42	13
Illinois	9.6%	25	Illinois	31.0%	16	-9
Indiana	8.7%	39	Indiana	29.6%	27	-12
Iowa	9.4%	27	Iowa	29.5%	28	1
Kansas	9.7%	24	Kansas	30.8%	18	-6
Kentucky	8.8%	38	Kentucky	28.3%	43	5
Louisiana	8.2%	45	Louisiana	28.9%	37	-8
Maine	10.6%	10	Maine	29.3%	31	21
Maryland	10.6%	12	Maryland	31.4%	9	-3
Massachusetts	12.2%	2	Massachusetts	32.3%	4	2
Michigan	10.0%	19	Michigan	31.1%	13	-6
Minnesota	11.3%	7	Minnesota	31.2%	11	4
Mississippi	9.5%	26	Mississippi	28.0%	45	19
Missouri	8.5%	40	Missouri	29.1%	35	-5
Montana	10.0%	20	Montana	29.6%	26	6
Nebraska	10.2%	16	Nebraska	30.2%	23	7
Nevada	9.1%	34	Nevada	31.4%	7	-27
New Hampshire	8.1%	48	New Hampshire	29.4%	30	-18
New Jersey	9.9%	21	New Jersey	31.2%	12	-9
New Mexico	9.3%	31	New Mexico	28.9%	36	5
New York	13.5%	1	New York	33.6%	2	1
North Carolina	9.0%	37	North Carolina	28.5%	40	3
North Dakota	8.4%	43	North Dakota	27.1%	49	6
Ohio	8.2%	46	Ohio	28.7%	39	-7
Oklahoma	8.0%	49	Oklahoma	28.4%	41	-8
Oregon	9.8%	22	Oregon	30.7%	19	-3
Pennsylvania	9.4%	28	Pennsylvania	29.3%	32	4
Rhode Island	10.6%	11	Rhode Island	31.1%	14	3
South Carolina	9.1%	35	South Carolina	28.0%	46	11
South Dakota	9.7%	23	South Dakota	27.8%	48	25
Tennessee	8.4%	44	Tennessee	28.2%	44	0
Texas	8.2%	47	Texas	29.5%	29	-18
Utah	10.1%	17	Utah	29.1%	34	17
Vermont	11.7%	4	Vermont	31.1%	15	11
Virginia	9.1%	33	Virginia	29.1%	33	0
Washington	10.4%	15	Washington	32.2%	5	-10
West Virginia	10.4%	14	West Virginia	30.1%	24	10
Wisconsin	11.2%	9	Wisconsin	31.3%	10	1
Wyoming	11.3%	6	Wyoming	33.4%	3	-3
District of Columbia	12.1%	-	District of Columbia	33.0%	-	-

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, Department of Commerce

State and Local Tax Burdens Compared to Other U.S. States

1977

Combined State and Local Tax Burdens by Rank			Adding Federal Taxes to State/Local Changes Rankings			Change in Ranking After Adding Federal Taxes
State	State and Local Tax Burden	Rank	State	State, Local, and Federal Tax Burden	Rank	
Total	10.4%			30.4%		
Alabama	8.5%	45	Alabama	27.8%	46	1
Alaska	14.4%	1	Alaska	36.0%	1	0
Arizona	12.0%	6	Arizona	31.6%	8	2
Arkansas	8.5%	46	Arkansas	27.0%	50	4
California	12.0%	5	California	31.9%	7	2
Colorado	10.5%	18	Colorado	30.4%	22	4
Connecticut	9.7%	29	Connecticut	31.3%	11	-18
Delaware	9.0%	38	Delaware	29.9%	26	-12
Florida	8.7%	42	Florida	29.4%	29	-13
Georgia	9.4%	33	Georgia	28.5%	38	5
Hawaii	11.0%	10	Hawaii	30.1%	25	15
Idaho	9.6%	32	Idaho	28.4%	40	8
Illinois	9.9%	27	Illinois	30.8%	18	-9
Indiana	9.0%	37	Indiana	29.5%	28	-9
Iowa	10.0%	25	Iowa	30.5%	21	-4
Kansas	9.7%	28	Kansas	30.3%	24	-4
Kentucky	8.9%	40	Kentucky	28.0%	45	5
Louisiana	8.2%	49	Louisiana	28.4%	39	-10
Maine	10.7%	14	Maine	29.0%	34	20
Maryland	10.7%	15	Maryland	30.9%	15	0
Massachusetts	12.5%	3	Massachusetts	32.1%	4	1
Michigan	10.2%	21	Michigan	30.8%	19	-2
Minnesota	11.3%	9	Minnesota	30.9%	16	7
Mississippi	9.6%	30	Mississippi	27.4%	49	19
Missouri	8.7%	43	Missouri	28.7%	37	-6
Montana	10.6%	16	Montana	30.8%	17	1
Nebraska	11.0%	11	Nebraska	31.5%	9	-2
Nevada	9.9%	26	Nevada	32.0%	5	-21
New Hampshire	8.5%	44	New Hampshire	29.3%	31	-13
New Jersey	10.4%	19	New Jersey	31.2%	12	-7
New Mexico	9.0%	39	New Mexico	28.1%	44	5
New York	14.2%	2	New York	33.7%	2	0
North Carolina	9.1%	35	North Carolina	28.2%	42	7
North Dakota	10.1%	24	North Dakota	30.5%	20	-4
Ohio	8.3%	48	Ohio	28.3%	41	-7
Oklahoma	8.0%	50	Oklahoma	27.7%	48	-2
Oregon	10.3%	20	Oregon	30.9%	14	-6
Pennsylvania	9.6%	31	Pennsylvania	29.0%	33	2
Rhode Island	10.6%	17	Rhode Island	30.4%	23	6
South Carolina	9.1%	36	South Carolina	27.8%	47	11
South Dakota	10.9%	12	South Dakota	29.0%	32	20
Tennessee	8.7%	41	Tennessee	28.1%	43	2
Texas	8.3%	47	Texas	29.4%	30	-17
Utah	10.1%	23	Utah	28.9%	36	13
Vermont	12.3%	4	Vermont	31.3%	10	6
Virginia	9.3%	34	Virginia	29.0%	35	1
Washington	10.7%	13	Washington	31.9%	6	-7
West Virginia	10.1%	22	West Virginia	29.6%	27	5
Wisconsin	11.5%	8	Wisconsin	31.2%	13	5
Wyoming	11.6%	7	Wyoming	33.5%	3	-4
District of Columbia	11.8%	-	District of Columbia	31.5%	-	-

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, Department of Commerce

State and Local Tax Burdens Compared to Other U.S. States

1976

Combined State and Local Tax Burdens by Rank			Adding Federal Taxes to State/Local Changes Rankings			Change in Ranking After Adding Federal Taxes
State	State and Local Tax Burden	Rank	State	State, Local, and Federal Tax Burden	Rank	
Total	10.4%			30.1%		
Alabama	8.4%	47	Alabama	27.2%	46	-1
Alaska	15.5%	1	Alaska	36.8%	1	0
Arizona	11.9%	5	Arizona	30.9%	13	8
Arkansas	8.4%	45	Arkansas	26.7%	50	5
California	11.8%	6	California	31.2%	7	1
Colorado	10.5%	17	Colorado	30.0%	22	5
Connecticut	9.8%	28	Connecticut	31.3%	5	-23
Delaware	8.6%	43	Delaware	29.4%	28	-15
Florida	8.7%	42	Florida	29.0%	31	-11
Georgia	9.3%	32	Georgia	27.9%	40	8
Hawaii	11.1%	11	Hawaii	29.7%	27	16
Idaho	9.3%	33	Idaho	27.6%	43	10
Illinois	10.0%	27	Illinois	30.5%	18	-9
Indiana	9.1%	35	Indiana	29.1%	29	-6
Iowa	10.4%	18	Iowa	30.8%	15	-3
Kansas	9.6%	30	Kansas	29.9%	25	-5
Kentucky	9.0%	37	Kentucky	27.9%	41	4
Louisiana	8.1%	49	Louisiana	27.9%	39	-10
Maine	10.8%	12	Maine	28.8%	33	21
Maryland	10.6%	14	Maryland	30.4%	19	5
Massachusetts	12.4%	4	Massachusetts	31.9%	4	0
Michigan	10.3%	22	Michigan	30.2%	21	-1
Minnesota	11.6%	9	Minnesota	31.1%	8	-1
Mississippi	9.6%	29	Mississippi	27.1%	47	18
Missouri	8.9%	38	Missouri	28.8%	34	-4
Montana	10.5%	16	Montana	30.0%	23	7
Nebraska	10.7%	13	Nebraska	31.1%	10	-3
Nevada	10.0%	26	Nevada	31.3%	6	-20
New Hampshire	8.8%	41	New Hampshire	29.0%	30	-11
New Jersey	10.4%	20	New Jersey	31.1%	9	-11
New Mexico	8.9%	39	New Mexico	27.6%	45	6
New York	14.5%	2	New York	34.1%	2	0
North Carolina	9.0%	36	North Carolina	27.6%	44	8
North Dakota	10.0%	25	North Dakota	30.2%	20	-5
Ohio	8.4%	46	Ohio	28.1%	38	-8
Oklahoma	7.9%	50	Oklahoma	27.1%	48	-2
Oregon	10.2%	23	Oregon	29.9%	26	3
Pennsylvania	9.4%	31	Pennsylvania	28.9%	32	1
Rhode Island	10.6%	15	Rhode Island	30.5%	17	2
South Carolina	8.8%	40	South Carolina	27.0%	49	9
South Dakota	11.6%	7	South Dakota	30.7%	16	9
Tennessee	8.6%	44	Tennessee	27.7%	42	-2
Texas	8.2%	48	Texas	28.6%	36	-12
Utah	10.1%	24	Utah	28.6%	37	13
Vermont	12.4%	3	Vermont	30.9%	14	11
Virginia	9.2%	34	Virginia	28.7%	35	1
Washington	10.3%	21	Washington	31.0%	12	-9
West Virginia	10.4%	19	West Virginia	29.9%	24	5
Wisconsin	11.6%	8	Wisconsin	31.0%	11	3
Wyoming	11.3%	10	Wyoming	33.0%	3	-7
District of Columbia	11.2%	-	District of Columbia	31.1%	-	-

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, Department of Commerce

State and Local Tax Burdens Compared to Other U.S. States

1975

Combined State and Local Tax Burdens by Rank			Adding Federal Taxes to State/Local Changes Rankings			Change in Ranking After Adding Federal Taxes
State	State and Local Tax Burden	Rank	State	State, Local, and Federal Tax Burden	Rank	
Total	10.3%			26.7%		
Alabama	8.5%	46	Alabama	30.7%	48	2
Alaska	11.2%	9	Alaska	30.4%	4	-5
Arizona	11.7%	4	Arizona	26.1%	7	3
Arkansas	8.4%	47	Arkansas	30.2%	50	3
California	11.6%	5	California	28.7%	10	5
Colorado	10.0%	21	Colorado	30.3%	28	7
Connecticut	9.5%	30	Connecticut	29.2%	9	-21
Delaware	8.9%	42	Delaware	28.2%	22	-20
Florida	8.6%	43	Florida	27.7%	32	-11
Georgia	9.4%	31	Georgia	28.8%	36	5
Hawaii	11.0%	10	Hawaii	27.4%	27	17
Idaho	9.3%	35	Idaho	29.7%	43	8
Illinois	10.0%	22	Illinois	29.2%	18	-4
Indiana	9.6%	28	Indiana	29.4%	21	-7
Iowa	10.2%	18	Iowa	29.1%	20	2
Kansas	9.4%	32	Kansas	27.8%	24	-8
Kentucky	9.2%	37	Kentucky	27.3%	35	-2
Louisiana	8.2%	48	Louisiana	29.8%	45	-3
Maine	11.5%	7	Maine	29.8%	17	10
Maryland	10.5%	12	Maryland	31.3%	16	4
Massachusetts	12.2%	3	Massachusetts	29.9%	2	-1
Michigan	10.4%	14	Michigan	30.2%	15	1
Minnesota	11.5%	8	Minnesota	27.4%	12	4
Mississippi	10.0%	24	Mississippi	28.3%	44	20
Missouri	9.1%	39	Missouri	28.6%	31	-8
Montana	10.3%	16	Montana	28.8%	29	13
Nebraska	9.7%	27	Nebraska	30.6%	26	-1
Nevada	10.2%	19	Nevada	28.8%	6	-13
New Hampshire	9.1%	40	New Hampshire	30.2%	25	-15
New Jersey	10.0%	23	New Jersey	27.4%	11	-12
New Mexico	9.5%	29	New Mexico	33.3%	42	13
New York	14.2%	1	New York	27.6%	1	0
North Carolina	9.2%	38	North Carolina	27.6%	40	2
North Dakota	9.3%	34	North Dakota	27.7%	39	5
Ohio	8.6%	44	Ohio	26.2%	37	-7
Oklahoma	7.9%	50	Oklahoma	29.1%	49	-1
Oregon	10.1%	20	Oregon	28.4%	23	3
Pennsylvania	9.4%	33	Pennsylvania	30.1%	30	-3
Rhode Island	10.4%	13	Rhode Island	26.8%	13	0
South Carolina	9.0%	41	South Carolina	27.2%	47	6
South Dakota	9.9%	26	South Dakota	27.5%	46	20
Tennessee	8.5%	45	Tennessee	27.6%	41	-4
Texas	8.2%	49	Texas	27.9%	38	-11
Utah	9.9%	25	Utah	31.2%	34	9
Vermont	12.8%	2	Vermont	28.2%	3	1
Virginia	9.2%	36	Virginia	30.0%	33	-3
Washington	10.3%	17	Washington	29.4%	14	-3
West Virginia	10.6%	11	West Virginia	30.4%	19	8
Wisconsin	11.6%	6	Wisconsin	30.6%	8	2
Wyoming	10.4%	15	Wyoming	28.8%	5	-10
District of Columbia	10.3%	-	District of Columbia	29.0%	-	-

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, Department of Commerce

State and Local Tax Burdens Compared to Other U.S. States

1974

Combined State and Local Tax Burdens by Rank			Adding Federal Taxes to State/Local Changes Rankings			Change in Ranking After Adding Federal Taxes
State	State and Local Tax Burden	Rank	State	State, Local, and Federal Tax Burden	Rank	
Total	10.3%			31.0%		
Alabama	8.6%	43	Alabama	27.2%	50	7
Alaska	7.7%	50	Alaska	35.0%	1	-49
Arizona	10.9%	8	Arizona	30.9%	23	15
Arkansas	8.4%	45	Arkansas	27.7%	48	3
California	11.3%	6	California	31.8%	10	4
Colorado	9.8%	26	Colorado	30.2%	29	3
Connecticut	9.5%	31	Connecticut	31.6%	14	-17
Delaware	8.9%	38	Delaware	30.7%	24	-14
Florida	8.8%	41	Florida	29.9%	35	-6
Georgia	9.4%	33	Georgia	29.0%	41	8
Hawaii	10.7%	9	Hawaii	29.9%	34	25
Idaho	8.8%	40	Idaho	28.1%	47	7
Illinois	10.3%	17	Illinois	31.7%	12	-5
Indiana	10.0%	21	Indiana	31.1%	19	-2
Iowa	10.5%	14	Iowa	31.8%	11	-3
Kansas	9.6%	30	Kansas	30.9%	22	-8
Kentucky	9.0%	36	Kentucky	29.3%	38	2
Louisiana	8.4%	47	Louisiana	29.7%	37	-10
Maine	11.6%	5	Maine	31.1%	21	16
Maryland	10.3%	18	Maryland	31.3%	18	0
Massachusetts	12.1%	3	Massachusetts	32.4%	7	4
Michigan	10.5%	13	Michigan	31.1%	20	7
Minnesota	11.3%	7	Minnesota	31.4%	17	10
Mississippi	10.1%	20	Mississippi	28.8%	43	23
Missouri	9.4%	32	Missouri	30.2%	30	-2
Montana	10.4%	16	Montana	30.5%	26	10
Nebraska	10.0%	23	Nebraska	31.6%	15	-8
Nevada	10.6%	11	Nevada	33.4%	3	-8
New Hampshire	8.9%	37	New Hampshire	30.1%	32	-5
New Jersey	10.0%	24	New Jersey	31.6%	13	-11
New Mexico	9.8%	25	New Mexico	30.2%	31	6
New York	14.0%	1	New York	34.5%	2	1
North Carolina	9.1%	35	North Carolina	28.9%	42	7
North Dakota	8.7%	42	North Dakota	27.7%	49	7
Ohio	8.4%	46	Ohio	28.7%	44	-2
Oklahoma	8.0%	49	Oklahoma	28.4%	45	-4
Oregon	9.8%	27	Oregon	30.7%	25	-2
Pennsylvania	9.7%	29	Pennsylvania	30.3%	27	-2
Rhode Island	10.4%	15	Rhode Island	31.5%	16	1
South Carolina	8.9%	39	South Carolina	28.2%	46	7
South Dakota	10.2%	19	South Dakota	29.1%	39	20
Tennessee	8.4%	44	Tennessee	29.0%	40	-4
Texas	8.3%	48	Texas	30.3%	28	-20
Utah	9.7%	28	Utah	29.8%	36	8
Vermont	13.2%	2	Vermont	33.0%	4	2
Virginia	9.2%	34	Virginia	30.0%	33	-1
Washington	10.6%	10	Washington	32.8%	6	-4
West Virginia	10.6%	12	West Virginia	31.8%	9	-3
Wisconsin	11.9%	4	Wisconsin	32.2%	8	4
Wyoming	10.0%	22	Wyoming	32.9%	5	-17
District of Columbia	10.1%	-	District of Columbia	30.2%	-	-

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, Department of Commerce

State and Local Tax Burdens Compared to Other U.S. States

1973

Combined State and Local Tax Burdens by Rank			Adding Federal Taxes to State/Local Changes Rankings			Change in Ranking After Adding Federal Taxes
State	State and Local Tax Burden	Rank	State	State, Local, and Federal Tax Burden	Rank	
Total	10.3%			30.4%		
Alabama	8.5%	43	Alabama	25.5%	49	6
Alaska	7.0%	50	Alaska	29.4%	28	-22
Arizona	10.7%	10	Arizona	30.8%	13	3
Arkansas	8.3%	46	Arkansas	27.2%	47	1
California	11.3%	6	California	31.2%	10	4
Colorado	9.8%	25	Colorado	29.7%	24	-1
Connecticut	10.3%	14	Connecticut	32.1%	5	-9
Delaware	8.4%	45	Delaware	29.8%	23	-22
Florida	9.0%	39	Florida	30.2%	18	-21
Georgia	9.1%	34	Georgia	28.5%	41	7
Hawaii	10.7%	9	Hawaii	30.0%	21	12
Idaho	9.1%	36	Idaho	28.6%	40	4
Illinois	10.2%	16	Illinois	31.1%	11	-5
Indiana	9.6%	29	Indiana	29.7%	25	-4
Iowa	9.8%	26	Iowa	28.9%	37	11
Kansas	9.5%	30	Kansas	29.7%	26	-4
Kentucky	9.0%	38	Kentucky	28.8%	38	0
Louisiana	8.7%	41	Louisiana	29.0%	35	-6
Maine	12.0%	5	Maine	31.2%	9	4
Maryland	10.3%	13	Maryland	30.7%	14	1
Massachusetts	12.0%	4	Massachusetts	32.0%	7	3
Michigan	10.4%	12	Michigan	30.5%	16	4
Minnesota	11.0%	7	Minnesota	29.9%	22	15
Mississippi	10.0%	21	Mississippi	27.9%	45	24
Missouri	9.3%	32	Missouri	29.0%	36	4
Montana	10.3%	15	Montana	29.3%	31	16
Nebraska	9.5%	31	Nebraska	29.3%	30	-1
Nevada	10.4%	11	Nevada	32.6%	2	-9
New Hampshire	8.8%	40	New Hampshire	29.4%	29	-11
New Jersey	9.9%	23	New Jersey	31.0%	12	-11
New Mexico	9.7%	27	New Mexico	29.3%	33	6
New York	13.9%	1	New York	33.8%	1	0
North Carolina	9.1%	37	North Carolina	28.5%	43	6
North Dakota	7.5%	49	North Dakota	23.9%	50	1
Ohio	8.5%	42	Ohio	28.5%	42	0
Oklahoma	7.9%	48	Oklahoma	27.4%	46	-2
Oregon	9.9%	24	Oregon	30.6%	15	-9
Pennsylvania	10.0%	19	Pennsylvania	30.1%	20	1
Rhode Island	10.2%	17	Rhode Island	30.3%	17	0
South Carolina	9.1%	35	South Carolina	28.5%	44	9
South Dakota	9.6%	28	South Dakota	26.4%	48	20
Tennessee	8.5%	44	Tennessee	28.6%	39	-5
Texas	8.3%	47	Texas	29.3%	32	-15
Utah	9.9%	22	Utah	29.2%	34	12
Vermont	13.0%	2	Vermont	32.2%	3	1
Virginia	9.2%	33	Virginia	29.5%	27	-6
Washington	10.7%	8	Washington	32.0%	6	-2
West Virginia	10.1%	18	West Virginia	30.2%	19	1
Wisconsin	12.2%	3	Wisconsin	31.8%	8	5
Wyoming	10.0%	20	Wyoming	32.2%	4	-16
District of Columbia	10.4%	-	District of Columbia	29.7%	-	-

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, Department of Commerce

State and Local Tax Burdens Compared to Other U.S. States

1972

Combined State and Local Tax Burdens by Rank			Adding Federal Taxes to State/Local Changes Rankings			Change in Ranking After Adding Federal Taxes
State	State and Local Tax Burden	Rank	State	State, Local, and Federal Tax Burden	Rank	
Total	10.6%			30.3%		
Alabama	8.6%	46	Alabama	25.1%	50	4
Alaska	6.8%	50	Alaska	26.2%	49	-1
Arizona	11.0%	11	Arizona	31.4%	8	-3
Arkansas	8.8%	45	Arkansas	27.9%	47	2
California	11.8%	7	California	31.1%	12	5
Colorado	10.2%	25	Colorado	29.9%	24	-1
Connecticut	10.8%	13	Connecticut	32.2%	4	-9
Delaware	8.5%	47	Delaware	30.1%	22	-25
Florida	9.3%	35	Florida	31.1%	11	-24
Georgia	9.2%	36	Georgia	28.8%	37	1
Hawaii	10.6%	15	Hawaii	29.4%	30	15
Idaho	9.6%	32	Idaho	28.4%	42	10
Illinois	10.5%	17	Illinois	31.1%	10	-7
Indiana	9.9%	29	Indiana	30.1%	21	-8
Iowa	10.9%	12	Iowa	30.7%	16	4
Kansas	9.9%	28	Kansas	29.8%	26	-2
Kentucky	9.2%	37	Kentucky	28.3%	43	6
Louisiana	9.1%	42	Louisiana	28.3%	45	3
Maine	11.9%	6	Maine	30.9%	15	9
Maryland	10.3%	22	Maryland	30.2%	20	-2
Massachusetts	11.9%	5	Massachusetts	31.7%	7	2
Michigan	10.7%	14	Michigan	31.0%	14	0
Minnesota	11.9%	4	Minnesota	31.1%	13	9
Mississippi	10.1%	26	Mississippi	27.9%	46	20
Missouri	9.5%	34	Missouri	29.1%	32	-2
Montana	11.0%	10	Montana	30.0%	23	13
Nebraska	10.2%	24	Nebraska	30.2%	19	-5
Nevada	10.4%	19	Nevada	32.5%	2	-17
New Hampshire	9.2%	41	New Hampshire	29.8%	25	-16
New Jersey	9.9%	30	New Jersey	30.6%	17	-13
New Mexico	9.9%	31	New Mexico	28.7%	38	7
New York	13.6%	1	New York	33.0%	1	0
North Carolina	9.2%	39	North Carolina	28.5%	41	2
North Dakota	9.6%	33	North Dakota	28.6%	39	6
Ohio	8.8%	43	Ohio	28.5%	40	-3
Oklahoma	8.3%	49	Oklahoma	27.3%	48	-1
Oregon	10.1%	27	Oregon	30.3%	18	-9
Pennsylvania	10.2%	23	Pennsylvania	29.6%	28	5
Rhode Island	10.3%	21	Rhode Island	29.7%	27	6
South Carolina	9.2%	38	South Carolina	28.3%	44	6
South Dakota	11.5%	8	South Dakota	29.5%	29	21
Tennessee	8.8%	44	Tennessee	28.8%	36	-8
Texas	8.5%	48	Texas	28.9%	35	-13
Utah	10.4%	18	Utah	28.9%	34	16
Vermont	13.1%	2	Vermont	32.3%	3	1
Virginia	9.2%	40	Virginia	29.0%	33	-7
Washington	11.1%	9	Washington	31.8%	6	-3
West Virginia	10.3%	20	West Virginia	29.3%	31	11
Wisconsin	12.7%	3	Wisconsin	32.0%	5	2
Wyoming	10.5%	16	Wyoming	31.4%	9	-7
District of Columbia	10.3%	-	District of Columbia	28.9%	-	-

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, Department of Commerce

State and Local Tax Burdens Compared to Other U.S. States

1971

Combined State and Local Tax Burdens by Rank			Adding Federal Taxes to State/Local Changes Rankings			Change in Ranking After Adding Federal Taxes
State	State and Local Tax Burden	Rank	State	State, Local, and Federal Tax Burden	Rank	
Total	10.2%			29.2%		
Alabama	8.3%	46	Alabama	24.2%	50	4
Alaska	6.9%	50	Alaska	24.9%	49	-1
Arizona	10.8%	13	Arizona	30.8%	4	-9
Arkansas	8.5%	44	Arkansas	26.5%	47	3
California	11.6%	5	California	30.1%	10	5
Colorado	10.0%	23	Colorado	29.0%	22	-1
Connecticut	9.8%	30	Connecticut	30.3%	7	-23
Delaware	8.2%	47	Delaware	29.1%	21	-26
Florida	9.1%	34	Florida	30.1%	9	-25
Georgia	8.9%	39	Georgia	27.8%	37	-2
Hawaii	10.6%	14	Hawaii	28.5%	29	15
Idaho	10.0%	25	Idaho	27.8%	39	14
Illinois	10.3%	18	Illinois	29.9%	13	-5
Indiana	9.9%	29	Indiana	29.0%	23	-6
Iowa	11.1%	10	Iowa	29.8%	14	4
Kansas	9.9%	26	Kansas	28.7%	28	2
Kentucky	9.0%	36	Kentucky	27.4%	42	6
Louisiana	8.9%	40	Louisiana	27.0%	45	5
Maine	11.4%	6	Maine	29.3%	18	12
Maryland	9.9%	28	Maryland	29.0%	24	-4
Massachusetts	11.2%	9	Massachusetts	30.2%	8	-1
Michigan	10.4%	16	Michigan	30.0%	11	-5
Minnesota	11.4%	7	Minnesota	29.3%	17	10
Mississippi	10.2%	21	Mississippi	27.3%	43	22
Missouri	9.0%	35	Missouri	28.0%	34	-1
Montana	11.3%	8	Montana	29.6%	15	7
Nebraska	10.2%	19	Nebraska	29.0%	25	6
Nevada	10.0%	24	Nevada	31.0%	3	-21
New Hampshire	9.0%	38	New Hampshire	28.9%	27	-11
New Jersey	9.5%	33	New Jersey	29.3%	16	-17
New Mexico	9.9%	27	New Mexico	27.9%	36	9
New York	12.8%	1	New York	31.7%	1	0
North Carolina	9.0%	37	North Carolina	27.8%	38	1
North Dakota	10.6%	15	North Dakota	28.4%	31	16
Ohio	8.4%	45	Ohio	27.2%	44	-1
Oklahoma	8.1%	49	Oklahoma	26.1%	48	-1
Oregon	9.8%	31	Oregon	29.2%	19	-12
Pennsylvania	9.6%	32	Pennsylvania	28.3%	32	0
Rhode Island	10.2%	20	Rhode Island	28.9%	26	6
South Carolina	8.7%	42	South Carolina	26.9%	46	4
South Dakota	12.0%	4	South Dakota	29.1%	20	16
Tennessee	8.5%	43	Tennessee	27.7%	40	-3
Texas	8.2%	48	Texas	27.5%	41	-7
Utah	10.3%	17	Utah	28.1%	33	16
Vermont	12.7%	2	Vermont	31.2%	2	0
Virginia	8.8%	41	Virginia	27.9%	35	-6
Washington	11.0%	11	Washington	30.0%	12	1
West Virginia	10.0%	22	West Virginia	28.5%	30	8
Wisconsin	12.2%	3	Wisconsin	30.6%	5	2
Wyoming	10.9%	12	Wyoming	30.4%	6	-6
District of Columbia	10.3%	-	District of Columbia	28.8%	-	-

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, Department of Commerce

**State and Local Tax Burdens Compared
to Other U.S. States
1970**

Combined State and Local Tax Burdens by Rank			Adding Federal Taxes to State/Local Changes Rankings			Change in Ranking After Adding Federal Taxes
State	State and Local Tax Burden	Rank	State	State, Local, and Federal Tax Burden	Rank	
Total	10.0%			29.9%		
Alabama	8.3%	46	Alabama	26.7%	50	4
Alaska	11.3%	6	Alaska	30.7%	8	2
Arizona	10.9%	11	Arizona	32.1%	3	-8
Arkansas	8.4%	45	Arkansas	27.6%	46	1
California	11.1%	7	California	30.3%	13	6
Colorado	10.1%	25	Colorado	30.2%	16	-9
Connecticut	9.0%	34	Connecticut	30.3%	15	-19
Delaware	7.8%	50	Delaware	30.1%	18	-32
Florida	8.9%	36	Florida	30.4%	12	-24
Georgia	8.7%	41	Georgia	28.6%	39	-2
Hawaii	10.7%	12	Hawaii	29.7%	27	15
Idaho	9.8%	28	Idaho	28.3%	42	14
Illinois	10.2%	21	Illinois	30.8%	7	-14
Indiana	9.7%	30	Indiana	29.9%	23	-7
Iowa	10.9%	10	Iowa	29.7%	24	14
Kansas	10.1%	23	Kansas	29.7%	26	3
Kentucky	9.0%	32	Kentucky	28.4%	41	9
Louisiana	8.4%	44	Louisiana	27.6%	47	3
Maine	10.9%	9	Maine	29.5%	31	22
Maryland	10.1%	24	Maryland	30.3%	14	-10
Massachusetts	10.5%	17	Massachusetts	30.6%	10	-7
Michigan	10.2%	22	Michigan	30.6%	11	-11
Minnesota	10.6%	13	Minnesota	29.4%	32	19
Mississippi	10.4%	19	Mississippi	28.3%	43	24
Missouri	8.8%	39	Missouri	28.8%	37	-2
Montana	10.5%	16	Montana	29.4%	33	17
Nebraska	10.5%	18	Nebraska	30.1%	19	1
Nevada	9.9%	26	Nevada	32.3%	2	-24
New Hampshire	8.7%	42	New Hampshire	29.6%	28	-14
New Jersey	9.0%	33	New Jersey	30.0%	22	-11
New Mexico	10.2%	20	New Mexico	29.5%	30	10
New York	12.5%	2	New York	32.7%	1	-1
North Carolina	8.9%	37	North Carolina	28.5%	40	3
North Dakota	11.5%	5	North Dakota	30.6%	9	4
Ohio	8.2%	47	Ohio	28.0%	45	-2
Oklahoma	8.1%	48	Oklahoma	27.0%	49	1
Oregon	9.8%	27	Oregon	30.1%	20	-7
Pennsylvania	8.8%	38	Pennsylvania	28.6%	38	0
Rhode Island	9.7%	31	Rhode Island	29.2%	34	3
South Carolina	8.6%	43	South Carolina	27.4%	48	5
South Dakota	12.2%	3	South Dakota	30.0%	21	18
Tennessee	8.7%	40	Tennessee	29.1%	36	-4
Texas	8.0%	49	Texas	28.1%	44	-5
Utah	10.5%	15	Utah	29.6%	29	14
Vermont	12.5%	1	Vermont	32.0%	5	4
Virginia	9.0%	35	Virginia	29.2%	35	0
Washington	10.6%	14	Washington	30.1%	17	3
West Virginia	9.7%	29	West Virginia	29.7%	25	-4
Wisconsin	12.0%	4	Wisconsin	31.3%	6	2
Wyoming	11.1%	8	Wyoming	32.0%	4	-4
District of Columbia	10.6%	-	District of Columbia	30.8%	-	-

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, Department of Commerce