

*State and Local Tax Burdens  
Fiscal Year 2008*

State	State- Local Tax Burden	Rank	Taxes Paid to Home State (per capita)	Taxes Paid to Other States (per capita)	Total Taxes Paid (per capita)	Income (per capita)	Rank
US average	9.7%	–	\$ 2,924	\$ 1,358	\$ 4,283	\$ 44,254	–
Alabama	8.6%	38	\$ 1,977	\$ 1,168	\$ 3,144	\$ 36,372	43
Alaska	6.4	50	1,433	1,438	2,871	44,872	18
Arizona	8.5	41	2,170	1,074	3,244	38,174	35
Arkansas	10.0	14	2,315	1,036	3,351	33,395	48
California	10.5	6	3,683	1,345	5,028	47,706	11
Colorado	9.0%	34	\$ 2,684	\$ 1,675	\$ 4,359	\$ 48,300	9
Connecticut	11.1	3	4,498	2,509	7,007	63,160	1
Delaware	9.5	24	2,364	1,889	4,253	44,889	17
Florida	7.4	47	2,384	1,057	3,441	46,293	15
Georgia	9.9	16	2,579	1,156	3,735	37,850	38
Hawaii	10.6%	5	\$ 3,699	\$ 1,221	\$ 4,920	\$ 46,512	14
Idaho	10.1	13	2,374	1,296	3,670	36,492	42
Illinois	9.3	30	2,948	1,398	4,346	46,693	13
Indiana	9.4	28	2,348	1,154	3,502	37,279	40
Iowa	9.3	31	2,263	1,327	3,589	38,636	32
Kansas	9.6%	21	\$ 2,460	\$ 1,451	\$ 3,911	\$ 40,784	24
Kentucky	9.4	25	2,201	1,042	3,243	34,339	47
Louisiana	8.4	42	2,093	1,193	3,286	39,116	29
Maine	10.0	15	2,701	1,135	3,835	38,309	34
Maryland	10.8	4	4,062	1,607	5,669	52,709	6
Massachusetts	9.5%	23	\$ 3,609	\$ 1,768	\$ 5,377	\$ 56,661	2
Michigan	9.4	27	2,536	1,158	3,694	39,273	28
Minnesota	10.2	12	3,328	1,360	4,688	46,106	16
Mississippi	8.9	36	1,773	1,061	2,834	31,836	50
Missouri	9.2	32	2,261	1,248	3,508	38,084	37
Montana	8.6%	40	\$ 1,960	\$ 1,199	\$ 3,158	\$ 36,793	41
Nebraska	9.8	17	2,611	1,371	3,983	40,499	25
Nevada	6.6	49	1,952	1,293	3,245	49,371	7
New Hampshire	7.6	46	1,824	1,818	3,642	48,033	10
New Jersey	11.8	1	4,376	2,234	6,610	56,116	3
New Mexico	8.6%	39	\$ 2,051	\$ 1,063	\$ 3,114	\$ 36,031	44
New York	11.7	2	4,845	1,573	6,419	55,032	4
North Carolina	9.8	20	2,597	1,066	3,663	37,508	39
North Dakota	9.2	33	2,167	1,470	3,637	39,612	26
Ohio	10.4	7	2,937	1,112	4,049	38,925	31
Oklahoma	9.8%	19	\$ 2,280	\$ 1,481	\$ 3,761	\$ 38,415	33
Oregon	9.4	26	2,538	1,181	3,719	39,444	27
Pennsylvania	10.2	11	3,054	1,409	4,463	43,796	20
Rhode Island	10.2	10	2,900	1,633	4,533	44,463	19
South Carolina	8.8	37	2,048	1,079	3,127	35,419	46
South Dakota	7.9%	45	\$ 1,645	\$ 1,434	\$ 3,079	\$ 39,103	30
Tennessee	8.3	44	1,779	1,382	3,160	38,090	36
Texas	8.4	43	2,082	1,498	3,580	42,796	21
Utah	9.6	22	2,305	1,140	3,446	35,971	45
Vermont	10.3	8	3,072	1,337	4,410	42,626	22
Virginia	9.8%	18	\$ 3,281	\$ 1,388	\$ 4,669	\$ 47,666	12
Washington	8.9	35	2,957	1,377	4,334	48,574	8
West Virginia	9.3	29	1,982	1,018	3,000	32,145	49
Wisconsin	10.2	9	3,047	1,147	4,194	40,953	23
Wyoming	7.0	48	1,925	1,788	3,714	53,163	5
Dist. of Columbia	10.3%	(8)	\$ 4,344	\$ 2,964	\$ 7,308	\$ 70,730	(1)

Notes: As a unique state-local entity, D.C. is not included in rankings, but the figure in parentheses shows where it would rank.

Sources: Tax Foundation calculations using data from multiple sources, primarily Census Bureau, Rockefeller Institute, Bureau of Economic Analysis, Council on State Taxation, and Travel Industry Association.