



# News Release

For Immediate Release

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## Massachusetts' Tax Burden Falls to Bottom Tier of States

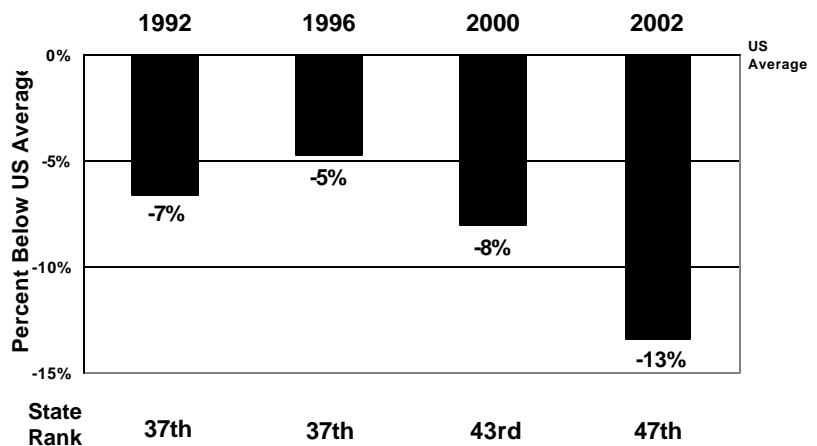
In an analysis released today, the Massachusetts Taxpayers Foundation concludes that the burden of taxes and fees in Massachusetts relative to other states has fallen substantially since the mid-1990s and now ranks in the bottom tier of states.

State and local taxes and fees in Massachusetts as a share of personal income fell from 4.7 percent below the national average in 1996 to 8.1 percent below in 2000, dropping further to 13.4 percent below the average in 2002.

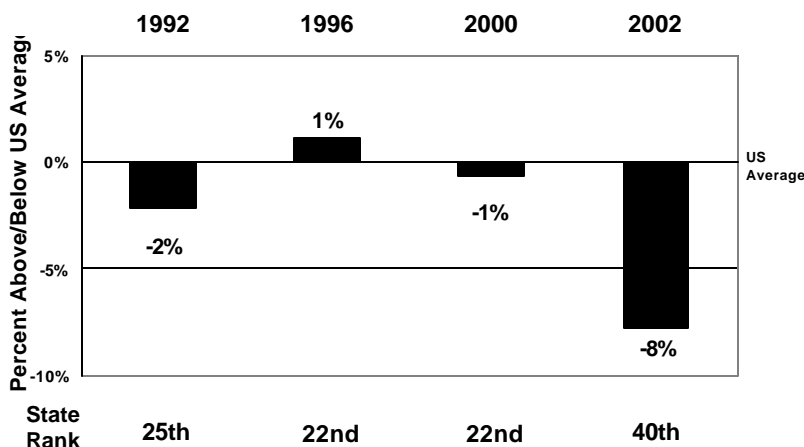
According to this income measure, which takes into account taxpayers' ability to pay, the Commonwealth ranked 47<sup>th</sup> among the states in 2002, down from 43<sup>rd</sup> in 2000 and 37<sup>th</sup> in 1996. The state's standings reflect a dramatic improvement since 1981 when taxes and fees were 3.5 percent above the nation, placing the state 17<sup>th</sup>.

The trend for taxes alone is similar to that for taxes and fees. State and local taxes per \$1,000 of personal income in Massachusetts were 7.8 percent below the national average in 2002, placing the state 40<sup>th</sup> in the nation. The Commonwealth hovered near the

Massachusetts Taxes & Fees Per \$1,000 of Personal Income  
State Rank and Percent Below US Average



Massachusetts Taxes Per \$1,000 of Personal Income  
State Rank and Percent Above/Below US Average



national average and ranked in the middle of the pack throughout the 1990s. In 1981, the state's burden was the 6<sup>th</sup> highest in the country and 17.5 percent above average. Because it relies more on taxes and less on fees and charges than many other states, Massachusetts compares somewhat less favorably when those revenue sources are excluded.

The tax comparison updates a key part of the Foundation's business cost analysis released in February 2003, *Fragile Progress: Reining in Massachusetts' High Business Costs*,

which used 2000 tax data. The current analysis is based on new U.S. Census Bureau data for 2002, the most recent year available. The 2003 report, prepared in collaboration with Associated Industries of Massachusetts and the Greater Boston Chamber of Commerce, also compared the costs of health care, electricity, unemployment insurance and workers' compensation across the states.

"The drop in Massachusetts' overall tax rankings reflects a series of tax cuts adopted over the last decade," said MTF President Michael J. Widmer. While the analysis does not include the revenue impact of the package of tax increases adopted in 2002, the Foundation estimates that Massachusetts' rank would have been 46<sup>th</sup> -- only one notch higher -- with the additional revenue generated by the tax increases.

The trends revealed by the analysis are partly the result of the state's high personal income levels, which grew faster than the national average in every year of the analysis. When taxes are compared relative to population, an alternative measure that does not account for differences in wealth, Massachusetts' rankings are considerably higher. Total taxes and fees per capita were 11 percent above average in 2002, placing the state 8<sup>th</sup>, while taxes alone were 18 percent above average and fourth highest in the nation. The state's per capita standings for both taxes and fees and taxes alone have improved modestly since peaks in 1996 and 2000, respectively, but are nearly the same as in 1981.

In contrast to rankings for taxes and fees overall, the Commonwealth's standings for individual taxes vary widely. The rankings reflect the mix of taxes in Massachusetts, which relies much more heavily on personal income taxes and much less on other sources such as the sales tax than the typical state.

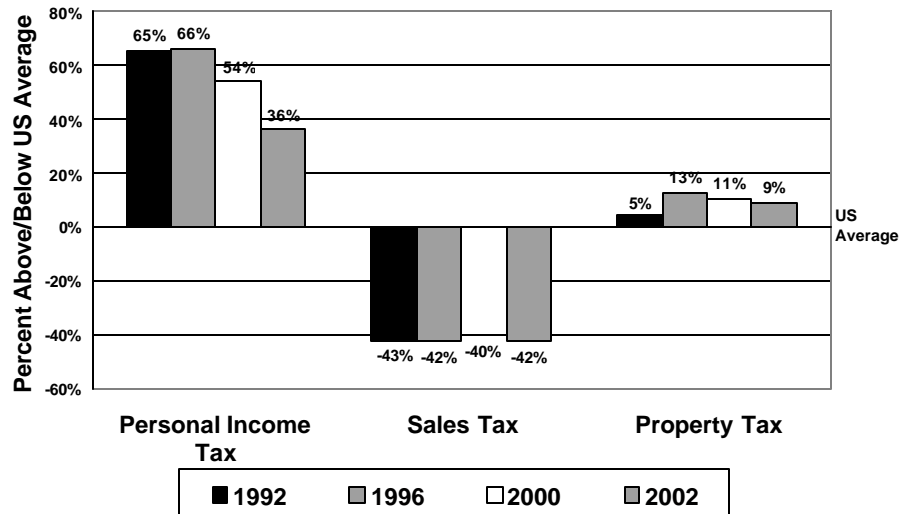
Personal income taxes relative to income were 36 percent above the national average in 2002, the eighth highest burden in the country. However, the trend is improving – in 1996, the state ranked second in the nation with personal income taxes 66 percent above the national average.

Massachusetts continues to have one of the lowest sales and excise tax burdens in the country, with a rank of 45<sup>th</sup> and 42 percent below average in 2002. There has been little change in this measure over the last decade. Property taxes were 9.1 percent above average in 2002, placing the state 17<sup>th</sup>, compared to 16<sup>th</sup> in 1996 and 2000 and 22<sup>nd</sup> in 1992.

Tables detailing relative tax burdens for each state are available on the Foundation's website, [www.masstaxpayers.org](http://www.masstaxpayers.org). All comparisons include local government revenues to account for the wide variations in how states divide revenue-raising responsibilities between the state and local levels. Otherwise, states that rely more heavily on their cities and counties to levy taxes would incorrectly appear to have lower tax burdens.

The Massachusetts Taxpayers Foundation is an independent, nonprofit organization that conducts research on state and local taxes, government spending, and the economy. Founded in 1932, MTF ranks among the largest and most effective organizations of its kind in the country. The Foundation has won eight prestigious national awards in recent years for its work on business costs, capital spending, state finances, MBTA restructuring, state government reform, and health care.

**Taxes Per \$1,000 of Personal Income  
Percent Above/Below US Average**



**State & Local Taxes and Revenues Per \$1000 Personal Income**  
**Amount (\$) and Rank (R)**

State	Total Taxes and Fees								Total Taxes							
	1992		1996		2000		2002		1992		1996		2000		2002	
	\$	R	\$	R	\$	R	\$	R	\$	R	\$	R	\$	R	\$	R
Alabama	147.31	38	150.82	39	158.20	28	157.50	20	88.29	50	91.36	49	93.53	48	87.58	48
Alaska	444.59	1	467.79	1	434.67	1	269.06	1	170.73	1	149.30	1	131.68	3	102.76	28
Arizona	163.26	18	155.20	32	152.15	36	143.48	39	118.48	9	115.05	16	110.33	26	104.47	19
Arkansas	143.42	45	153.77	35	156.26	32	154.78	25	100.80	41	105.84	34	106.35	36	104.00	22
<b>CALIFORNIA</b>	159.27	24	162.29	25	170.03	17	157.02	21	111.54	19	112.58	24	120.16	9	106.01	17
<b>COLORADO</b>	156.37	26	149.69	41	153.07	35	144.58	38	102.71	37	99.71	46	102.56	43	92.30	45
CONNECTICUT	143.51	43	146.80	44	149.72	39	128.48	49	114.60	15	121.54	9	120.57	8	103.56	27
Delaware	170.96	13	184.45	6	195.07	4	185.22	3	107.22	27	114.89	17	116.82	14	107.24	15
<i>FLORIDA</i>	149.82	35	155.64	29	151.35	38	149.91	36	98.01	44	101.72	42	98.95	45	93.74	44
Georgia	150.86	34	160.38	26	153.81	34	146.02	37	102.89	36	108.96	30	109.64	29	100.36	34
Hawaii	181.63	6	177.09	9	177.59	11	167.33	12	130.34	3	128.37	6	125.64	6	120.62	4
Idaho	165.85	17	167.43	20	169.48	18	157.89	19	113.68	16	111.14	26	113.33	17	99.84	36
<i>ILLINOIS</i>	138.86	46	144.51	45	143.63	45	137.40	45	104.34	34	108.26	32	107.81	32	101.31	29
Indiana	154.97	28	153.18	38	158.75	27	154.13	27	105.08	31	103.61	38	105.68	37	100.39	33
Iowa	169.12	16	173.50	11	167.14	20	165.11	14	114.63	14	116.35	13	110.40	25	103.85	24
Kansas	151.82	31	165.25	22	155.49	33	149.96	35	106.14	28	113.65	21	108.56	31	103.66	26
Kentucky	156.90	25	166.02	21	162.12	23	155.84	24	109.52	23	114.64	19	111.22	21	106.22	16
Louisiana	170.85	14	164.97	23	175.89	14	178.68	4	104.64	32	101.34	43	110.87	24	111.26	10
MAINE	170.62	15	171.56	13	187.31	5	177.02	6	122.96	8	129.03	5	137.42	2	130.16	2
<b>MARYLAND</b>	135.36	49	141.28	46	146.44	44	138.66	43	101.09	39	105.61	35	109.47	30	104.42	20
<b>MASSACHUSETTS</b>	147.67	37	153.20	37	147.33	43	131.70	47	108.56	25	113.41	22	111.19	22	95.87	40
<i>MICHIGAN</i>	162.45	19	156.89	28	165.73	22	153.82	29	112.87	17	109.15	29	113.19	18	103.83	25
<b>MINNESOTA</b>	182.96	5	187.84	5	178.49	10	166.16	13	123.06	7	129.84	4	123.86	7	113.14	7
Mississippi	155.94	27	171.48	14	177.40	12	169.93	11	97.13	45	111.87	25	111.06	23	103.92	23
Missouri	129.03	50	139.79	48	141.87	48	138.05	44	91.11	48	100.80	44	100.15	44	96.06	39
Montana	174.36	10	171.48	15	183.28	8	162.18	8	110.14	22	110.80	28	110.04	28	98.05	38
Nebraska	162.23	21	170.76	16	162.03	24	159.00	17	109.43	24	116.13	14	110.23	27	107.71	14
Nevada	149.70	36	155.28	31	148.05	42	153.93	28	100.81	40	108.69	31	103.16	41	101.20	30
NEW HAMPSHIRE	143.47	44	131.19	50	126.40	50	120.19	50	106.09	29	91.41	48	88.31	50	84.65	49
<i>NEW JERSEY</i>	159.92	23	158.08	27	148.18	41	139.35	42	117.84	10	117.34	12	111.55	20	104.20	21
New Mexico	196.62	3	194.33	3	201.43	3	176.94	7	116.40	11	122.31	8	126.18	5	111.45	9
<i>NEW YORK</i>	193.53	4	193.77	4	185.03	7	175.64	8	147.35	2	144.51	2	140.19	1	130.79	1
<b>NORTH CAROLINA</b>	146.24	40	153.86	33	157.88	30	150.52	33	103.37	35	105.41	36	105.52	38	100.17	35
North Dakota	174.73	9	183.15	7	186.71	6	172.67	9	104.36	33	117.92	11	118.40	13	105.19	18
<i>OHIO</i>	144.57	41	153.77	34	157.93	29	158.63	18	102.06	38	110.96	27	112.46	19	110.96	11
Oklahoma	152.44	30	155.54	30	161.37	25	154.69	26	99.70	42	105.11	37	106.38	35	99.53	37
Oregon	177.06	8	170.34	17	175.09	15	153.39	30	114.97	12	101.96	41	104.72	39	90.93	46
<i>PENNSYLVANIA</i>	151.72	32	147.87	43	152.12	37	150.02	34	108.18	26	106.71	33	106.77	33	100.91	31
RHODE ISLAND	146.69	39	150.74	40	159.31	26	152.81	31	110.79	20	114.76	18	119.45	11	113.63	6
South Carolina	152.78	29	164.88	24	167.37	19	156.31	22	98.42	43	102.22	40	104.05	40	95.82	41
South Dakota	143.84	42	149.36	42	142.72	46	135.04	46	93.88	47	99.97	45	94.50	47	90.37	47
Tennessee	137.57	48	133.55	49	131.79	49	128.54	48	89.93	49	88.59	50	88.54	49	83.89	50
<b>TEXAS</b>	151.60	33	153.34	36	142.61	47	139.58	41	105.26	30	102.22	39	96.78	46	95.49	42
Utah	172.72	11	175.30	10	183.12	9	177.83	5	111.73	18	115.36	15	119.03	12	108.39	13
VERMONT	179.10	7	170.09	18	165.74	21	155.92	23	127.70	4	122.69	7	119.85	10	110.60	12
Virginia	138.79	47	141.23	47	148.71	40	141.02	40	96.16	46	97.38	47	103.05	42	95.18	43
<b>WASHINGTON</b>	162.18	22	172.59	12	157.26	31	151.52	32	114.88	13	119.12	10	106.75	34	100.90	32
West Virginia	162.40	20	167.86	19	174.81	16	171.12	10	110.61	21	112.68	23	116.15	15	111.68	8
Wisconsin	172.72	12	177.88	8	176.31	13	164.46	15	126.02	6	132.01	3	128.17	4	117.26	5
Wyoming	216.40	2	222.85	2	204.11	2	204.56	2	126.56	5	114.12	20	115.30	16	121.97	3
United States	158.17		160.78		160.26		152.15		110.93		112.13		111.90		103.98	
NEW ENGLAND	149.73		149.67		153.13		138.02		114.83		117.28		117.60		105.64	
<b>HIGH TECH</b>	156.26		159.69		159.70		150.60		109.26		110.02		111.07		102.27	
<b>LARGE INDUSTRIAL</b>	161.06		162.19		160.19		154.36		117.87		118.56		116.67		109.74	
Mass. % +/- US Avg.	(6.6%)		(4.7%)		(8.1%)		(13.4%)		(2.1%)		1.1%		(0.6%)		(7.8%)	

**State & Local Taxes and Revenues Per \$1000 Personal Income**  
**Amount (\$) and Rank (R)**

State	Personal Income Taxes				Sales & Excise Taxes			
	1992 \$ R	1996 \$ R	2000 \$ R	2002 \$ R	1992 \$ R	1996 \$ R	2000 \$ R	2002 \$ R
Alabama	19.20 34	19.67 36	21.45 36	19.16 36	44.90 15	46.75 15	45.56 16	43.25 16
Alaska	0.00 46	0.00 45	0.00 44	0.00 45	14.80 48	15.51 47	16.15 47	15.42 47
Arizona	18.97 35	16.92 38	18.96 38	15.15 40	51.22 8	51.40 10	50.23 10	51.30 8
Arkansas	23.59 26	25.37 23	26.23 31	25.21 22	49.24 9	50.62 11	52.58 7	53.78 5
<b>CALIFORNIA</b>	25.70 18	27.11 16	39.61 6	29.09 13	38.14 26	40.29 24	39.73 24	36.59 24
<b>COLORADO</b>	23.61 25	24.53 28	28.22 20	23.08 30	37.06 29	37.33 33	37.62 28	35.21 30
CONNECTICUT	21.31 31	25.33 24	30.61 17	25.23 21	35.11 36	38.10 28	38.94 25	30.92 40
Delaware	34.75 6	37.34 5	34.57 12	30.47 12	13.05 49	13.84 49	13.28 49	13.02 49
<i>FLORIDA</i>	0.00 46	0.00 45	0.00 44	0.00 45	49.24 10	53.29 8	52.53 8	47.95 10
Georgia	25.63 19	26.72 19	30.01 18	27.06 16	39.95 19	42.95 20	43.84 18	39.19 19
Hawaii	34.85 5	33.41 10	32.60 16	31.63 9	66.73 2	66.58 3	65.59 1	63.85 1
Idaho	32.08 10	28.65 14	33.21 15	25.56 19	39.84 20	37.66 30	36.81 32	34.45 33
<i>ILLINOIS</i>	18.68 36	19.18 37	20.45 37	18.21 37	36.43 30	36.36 36	35.82 34	33.82 34
Indiana	25.43 20	31.13 12	27.57 23	24.36 25	36.08 35	30.37 42	33.02 39	32.64 38
Iowa	28.44 13	26.90 17	26.31 30	22.62 32	32.73 39	37.37 32	36.81 31	35.98 27
Kansas	17.91 38	24.56 27	26.53 29	24.11 26	37.09 28	41.47 22	41.13 20	39.85 18
Kentucky	34.12 7	34.77 9	37.70 8	34.45 5	39.01 23	43.75 18	40.30 22	38.84 21
Louisiana	12.83 39	13.89 40	16.11 40	16.34 38	55.40 5	55.60 6	63.41 5	63.46 2
MAINE	27.29 15	28.33 15	34.72 11	30.75 11	39.42 21	37.43 31	38.53 26	35.59 29
<b>MARYLAND</b>	37.83 4	39.53 4	42.82 3	40.16 2	26.10 44	28.14 44	27.67 44	26.13 44
<b>MASSACHUSETTS</b>	37.84 3	39.77 2	41.82 4	31.75 8	22.33 46	23.45 45	23.85 45	21.52 45
<i>MICHIGAN</i>	19.97 33	25.88 20	27.80 21	22.35 34	27.71 43	36.84 34	35.62 35	34.69 32
<b>MINNESOTA</b>	33.30 9	36.86 6	37.81 7	33.37 6	38.29 25	41.10 23	40.27 23	36.28 26
Mississippi	12.35 40	16.14 39	17.75 39	15.69 39	47.99 11	57.82 5	56.46 6	51.85 7
Missouri	21.72 30	25.80 22	26.93 26	24.95 23	37.96 27	42.00 21	40.81 21	38.39 22
Montana	24.34 22	23.82 30	26.65 28	23.77 27	15.31 47	16.75 46	17.85 46	17.18 46
Nebraska	22.08 29	23.34 31	26.02 32	23.37 28	38.31 24	38.90 26	37.45 29	36.86 23
Nevada	0.00 46	0.00 45	0.00 44	0.00 45	62.64 4	70.77 2	63.50 4	60.41 4
NEW HAMPSHIRE	1.49 42	1.81 42	1.78 42	1.68 42	22.56 45	14.97 48	14.96 48	14.24 48
<i>NEW JERSEY</i>	21.12 32	20.34 34	24.59 34	20.66 35	36.14 34	31.61 41	27.95 43	26.49 43
New Mexico	18.32 37	20.28 35	23.15 35	22.46 33	63.93 3	65.69 4	63.96 3	53.00 6
<i>NEW YORK</i>	41.91 1	42.63 1	46.22 1	44.45 1	39.20 22	38.68 27	36.25 33	33.10 36
<b>NORTH CAROLINA</b>	29.88 12	31.51 11	35.48 10	32.24 7	40.16 18	39.10 25	35.44 36	34.84 31
North Dakota	11.55 41	12.40 41	13.30 41	12.14 41	44.57 16	48.90 12	47.82 14	41.90 17
<i>OHIO</i>	30.64 11	35.07 8	37.61 9	36.18 4	32.17 40	34.21 37	34.00 38	33.03 37
Oklahoma	23.17 27	24.24 29	27.52 24	25.91 17	42.75 17	44.26 17	41.70 19	39.06 20
Oregon	40.94 2	39.77 3	45.59 2	37.12 3	10.13 50	10.42 50	10.15 50	8.98 50
<i>PENNSYLVANIA</i>	26.90 16	25.87 21	27.10 25	25.51 20	30.41 41	31.85 40	31.63 40	30.28 41
RHODE ISLAND	23.61 24	24.58 26	29.02 19	25.83 18	32.97 38	33.19 38	35.16 37	36.53 25
South Carolina	24.33 23	25.30 25	26.66 27	23.08 29	36.40 31	37.79 29	37.94 27	33.65 35
South Dakota	0.00 44	0.01 44	0.00 44	0.00 45	45.68 13	48.35 13	47.57 15	45.64 15
Tennessee	1.09 43	1.01 43	1.28 43	0.95 43	52.13 6	53.86 7	52.11 9	48.24 9
<b>TEXAS</b>	0.00 45	0.00 45	0.00 44	0.00 44	51.93 7	51.84 9	49.25 11	46.37 14
Utah	28.34 14	30.61 13	33.47 13	28.88 14	45.30 14	48.00 14	49.25 12	47.10 12
VERMONT	26.54 17	22.71 33	27.60 22	22.95 31	36.16 33	32.78 39	30.97 41	32.24 39
Virginia	25.18 21	26.80 18	33.38 14	28.86 15	29.40 42	30.29 43	29.18 42	28.14 42
<b>WASHINGTON</b>	0.00 46	0.00 45	0.00 44	0.00 45	70.71 1	71.99 1	65.42 2	61.92 3
West Virginia	22.56 28	23.23 32	25.71 33	24.90 24	45.92 12	46.10 16	48.90 13	47.64 11
Wisconsin	34.11 8	36.04 7	41.13 5	31.34 10	36.36 32	36.50 35	36.84 30	35.90 28
Wyoming	0.00 46	0.00 45	0.00 44	0.00 45	34.48 37	43.40 19	44.71 17	46.38 13
United States	22.89	23.90	27.15	23.31	38.98	40.52	39.67	37.23
NEW ENGLAND	19.86	21.97	26.34	22.19	33.67	33.64	34.25	29.66
<b>HIGH TECH</b>	20.07	20.90	26.74	21.25	42.56	44.05	42.51	39.69
<b>LARGE INDUSTRIAL</b>	24.52	25.35	27.30	24.96	36.77	38.20	36.96	35.34
Mass. % +/- US Avg.	65.4%	66.4%	54.0%	36.2%	(42.7%)	(42.1%)	(39.9%)	(42.2%)

**State & Local Taxes and Revenues Per \$1000 Personal Income  
Amount (\$) and Rank (R)**

State	Property Taxes							
	1992		1996		2000		2002	
	\$	R	\$	R	\$	R	\$	R
Alabama	10.71	50	11.95	50	13.31	50	13.28	50
Alaska	47.61	7	44.13	10	43.36	7	41.21	7
Arizona	39.47	17	35.25	22	32.32	22	30.82	26
Arkansas	17.37	46	16.44	46	17.23	46	16.14	48
<b>CALIFORNIA</b>	32.13	27	29.75	32	26.26	36	26.62	36
<b>COLORADO</b>	34.21	24	30.64	28	28.56	33	27.64	34
CONNECTICUT	44.86	11	45.13	9	41.66	8	41.05	8
Delaware	15.13	47	16.80	45	17.06	47	15.96	49
<i>FLORIDA</i>	37.62	21	35.81	20	33.26	21	32.94	19
Georgia	30.44	30	30.17	31	27.97	34	27.70	33
Hawaii	21.38	40	20.47	42	18.46	44	17.50	45
Idaho	28.52	34	28.50	33	29.83	28	29.09	30
<i>ILLINOIS</i>	40.17	15	41.47	13	38.86	12	38.68	13
Indiana	32.03	28	32.17	25	35.85	14	35.32	16
Iowa	40.12	16	39.72	14	35.47	15	35.88	14
Kansas	39.33	19	35.43	21	30.98	27	32.82	20
Kentucky	18.53	44	19.22	44	18.82	43	19.48	43
Louisiana	17.51	45	16.26	47	17.74	45	17.72	44
MAINE	47.16	9	54.00	4	51.54	2	54.81	1
<b>MARYLAND</b>	28.30	35	28.36	34	28.79	32	28.44	32
<b>MASSACHUSETTS</b>	37.25	22	38.40	16	35.35	16	34.99	17
<i>MICHIGAN</i>	49.34	5	31.20	27	34.16	20	33.18	18
<b>MINNESOTA</b>	38.60	20	36.68	18	31.11	25	31.97	24
Mississippi	26.21	37	26.27	37	25.78	37	26.23	37
Missouri	21.98	39	22.56	38	23.82	39	24.65	39
Montana	44.01	13	48.24	6	46.87	6	39.14	12
Nebraska	39.47	18	43.84	11	34.33	19	35.43	15
Nevada	24.24	38	22.38	40	25.46	38	26.78	35
NEW HAMPSHIRE	63.73	1	61.64	1	54.62	1	51.03	2
<i>NEW JERSEY</i>	51.06	4	54.78	3	49.08	4	48.30	3
New Mexico	14.15	49	14.94	49	16.31	49	17.27	46
<i>NEW YORK</i>	49.12	6	46.37	8	40.67	9	39.48	11
<b>NORTH CAROLINA</b>	21.32	41	22.11	41	22.68	41	24.06	40
North Dakota	32.66	26	33.75	23	35.29	17	32.39	23
<i>OHIO</i>	29.91	33	31.61	26	31.35	23	32.65	22
Oklahoma	14.82	48	16.25	48	16.79	48	16.80	47
Oregon	47.34	8	32.86	24	31.03	26	31.70	25
<i>PENNSYLVANIA</i>	30.07	32	30.62	29	29.38	29	29.26	29
RHODE ISLAND	46.60	10	48.71	5	47.59	5	45.86	6
South Carolina	28.01	36	27.25	35	29.22	31	30.43	27
South Dakota	36.72	23	38.76	15	34.43	18	32.79	21
Tennessee	20.34	42	20.09	43	20.56	42	22.33	41
<b>TEXAS</b>	41.38	14	38.29	17	36.72	13	39.70	10
Utah	30.27	31	27.09	36	26.41	35	25.54	38
VERMONT	53.28	3	54.99	2	49.98	3	46.35	5
Virginia	31.41	29	30.21	30	29.26	30	28.86	31
<b>WASHINGTON</b>	33.64	25	35.99	19	31.30	24	29.94	28
West Virginia	19.58	43	22.48	39	22.77	40	21.68	42
Wisconsin	44.54	12	47.22	7	39.32	10	40.74	9
Wyoming	53.74	2	42.66	12	39.30	11	46.44	4
United States	35.59		34.08		31.96		32.07	
NEW ENGLAND	48.63		49.80		46.15		45.27	
<b>HIGH TECH</b>	41.52		31.81		29.32		30.17	
<b>LARGE INDUSTRIAL</b>	33.51		39.50		36.93		37.65	
Mass. % +/- US Avg.	4.7%		12.7%		10.6%		9.1%	

**State & Local Taxes and Revenues Per Capita**  
Amount (\$) and Rank (R)

State	Total Taxes and Fees								Total Taxes							
	1992		1996		2000		2002		1992		1996		2000		2002	
	\$	R	\$	R	\$	R	\$	R	\$	R	\$	R	\$	R	\$	R
Alabama	2,385	45	2,909	45	3,577	45	3,902	40	1,429	49	1,762	50	2,115	50	2,170	50
Alaska	9,973	1	11,849	1	12,160	1	8,449	1	3,830	1	3,782	2	3,684	5	3,227	15
Arizona	2,726	34	2,989	42	3,560	46	3,640	47	1,979	26	2,216	32	2,581	36	2,650	36
Arkansas	2,140	49	2,740	50	3,270	49	3,552	49	1,504	48	1,886	47	2,226	47	2,387	45
<b>CALIFORNIA</b>	3,408	10	3,881	12	4,997	9	5,096	9	2,386	8	2,693	13	3,531	7	3,440	9
<b>COLORADO</b>	3,054	18	3,540	22	4,559	16	4,837	11	2,006	25	2,358	25	3,054	18	3,088	19
CONNECTICUT	3,807	6	4,540	4	5,696	3	5,426	5	3,040	3	3,759	3	4,587	1	4,373	2
Delaware	3,712	7	4,433	7	5,560	4	5,758	4	2,328	11	2,762	11	3,330	12	3,334	13
<i>FLORIDA</i>	2,902	27	3,457	25	3,997	32	4,296	29	1,899	30	2,259	28	2,613	35	2,686	34
Georgia	2,660	37	3,397	30	3,964	34	4,097	34	1,814	33	2,308	27	2,825	26	2,816	28
Hawaii	4,080	3	4,403	8	4,782	10	4,740	15	2,928	4	3,191	5	3,383	10	3,417	11
Idaho	2,583	39	3,183	35	3,791	38	3,875	43	1,771	36	2,113	38	2,535	38	2,450	43
<i>ILLINOIS</i>	2,914	26	3,602	19	4,311	20	4,480	25	2,190	17	2,699	12	3,236	14	3,303	14
Indiana	2,741	32	3,249	32	4,035	30	4,236	32	1,859	31	2,198	35	2,686	30	2,759	29
Iowa	2,989	21	3,615	18	4,183	27	4,511	22	2,026	22	2,425	23	2,763	27	2,837	26
Kansas	2,790	30	3,544	20	4,051	29	4,254	31	1,951	28	2,437	22	2,829	25	2,941	25
Kentucky	2,507	41	3,109	41	3,662	41	3,868	44	1,750	38	2,147	37	2,513	39	2,636	37
Louisiana	2,691	35	3,133	38	3,865	36	4,371	27	1,648	43	1,924	46	2,436	41	2,722	31
MAINE	2,987	22	3,440	28	4,548	17	4,770	14	2,153	20	2,587	15	3,337	11	3,507	8
<b>MARYLAND</b>	3,119	15	3,698	14	4,606	14	4,842	10	2,329	9	2,764	10	3,443	9	3,646	6
<b>MASSACHUSETTS</b>	3,454	9	4,180	9	5,007	8	5,112	8	2,539	6	3,094	6	3,779	4	3,721	4
<i>MICHIGAN</i>	3,113	16	3,657	17	4,629	13	4,520	20	2,163	19	2,544	18	3,161	16	3,051	22
<b>MINNESOTA</b>	3,665	8	4,472	6	5,308	6	5,394	7	2,465	7	3,091	7	3,683	6	3,673	5
Mississippi	2,116	50	2,869	48	3,532	47	3,721	46	1,318	50	1,872	48	2,212	48	2,276	48
Missouri	2,347	47	2,984	43	3,617	44	3,833	45	1,657	42	2,152	36	2,553	37	2,667	35
Montana	2,790	31	3,112	40	3,930	35	3,879	41	1,762	37	2,011	41	2,360	45	2,345	47
Nebraska	2,976	24	3,674	15	4,267	22	4,543	17	2,007	24	2,498	19	2,903	23	3,077	20
Nevada	2,981	23	3,658	16	4,142	28	4,514	21	2,007	23	2,560	16	2,886	24	2,968	24
NEW HAMPSHIRE	3,019	19	3,199	34	3,783	39	4,010	36	2,232	15	2,229	29	2,643	32	2,824	27
<i>NEW JERSEY</i>	3,940	5	4,538	5	5,173	7	5,400	6	2,904	5	3,368	4	3,894	3	4,038	3
New Mexico	2,995	20	3,516	23	4,207	26	4,181	33	1,773	35	2,213	33	2,635	33	2,634	38
<i>NEW YORK</i>	4,606	2	5,229	2	6,035	2	6,238	2	3,507	2	3,900	1	4,573	2	4,645	1
<b>NORTH CAROLINA</b>	2,543	40	3,208	33	3,971	33	4,084	35	1,797	34	2,198	34	2,654	31	2,718	32
North Dakota	2,834	29	3,442	27	4,349	18	4,477	26	1,693	39	2,216	31	2,758	28	2,727	30
<i>OHIO</i>	2,740	33	3,447	26	4,232	25	4,532	19	1,935	29	2,487	20	3,013	20	3,170	18
Oklahoma	2,488	42	2,905	46	3,624	43	3,911	39	1,627	44	1,964	43	2,389	43	2,517	42
Oregon	3,211	12	3,724	13	4,587	15	4,314	28	2,085	21	2,229	30	2,743	29	2,557	41
<i>PENNSYLVANIA</i>	3,058	17	3,434	29	4,242	24	4,537	18	2,180	18	2,478	21	2,978	21	3,052	21
RHODE ISLAND	2,935	25	3,488	24	4,332	19	4,560	16	2,217	16	2,655	14	3,248	13	3,391	12
South Carolina	2,447	43	3,114	39	3,816	37	3,876	42	1,576	45	1,930	45	2,372	44	2,376	46
South Dakota	2,382	46	2,896	47	3,469	48	3,619	48	1,555	46	1,938	44	2,297	46	2,422	44
Tennessee	2,341	48	2,781	49	3,245	50	3,434	50	1,530	47	1,845	49	2,180	49	2,241	49
<b>TEXAS</b>	2,663	36	3,157	36	3,674	40	3,966	37	1,849	32	2,105	39	2,493	40	2,713	33
Utah	2,593	38	3,155	37	4,028	31	4,264	30	1,677	40	2,076	40	2,618	34	2,599	39
VERMONT	3,198	13	3,544	21	4,252	23	4,494	24	2,280	14	2,556	17	3,075	17	3,188	17
Virginia	2,854	28	3,357	31	4,282	21	4,499	23	1,977	27	2,315	26	2,967	22	3,037	23
<b>WASHINGTON</b>	3,267	11	4,023	10	4,669	12	4,830	12	2,314	12	2,777	9	3,169	15	3,216	16
West Virginia	2,441	44	2,977	44	3,633	42	3,940	38	1,662	41	1,998	42	2,414	42	2,572	40
Wisconsin	3,166	14	3,917	11	4,747	11	4,798	13	2,310	13	2,907	8	3,451	8	3,421	10
Wyoming	3,982	4	4,660	3	5,391	5	6,114	3	2,329	10	2,386	24	3,045	19	3,645	7
United States	3,103		3,667		4,428		4,598		2,176		2,558		3,091		3,143	
NEW ENGLAND	3,375		3,914		4,886		4,887		2,589		3,067		3,752		3,741	
<b>HIGH TECH</b>	3,117		3,654		4,513		4,682		2,180		2,518		3,139		3,179	
<b>LARGE INDUSTRIAL</b>	3,396		3,975		4,718		4,922		2,502		2,929		3,463		3,526	
Mass. % +/- US Avg.	11.3%		14.0%		13.1%		11.2%		16.7%		21.0%		22.2%		18.4%	

**State & Local Taxes and Revenues Per Capita**  
Amount (\$) and Rank (R)

State	Personal Income Taxes				Sales & Excise Taxes			
	1992 \$ R	1996 \$ R	2000 \$ R	2002 \$ R	1992 \$ R	1996 \$ R	2000 \$ R	2002 \$ R
Alabama	311 37	379 36	485 36	475 37	727 18	902 22	1,030 25	1,072 26
Alaska	0 46	0 45	0 44	0 45	332 47	393 46	452 46	484 46
Arizona	317 36	326 38	444 38	384 39	855 12	990 11	1,175 13	1,301 9
Arkansas	352 33	452 33	549 34	579 32	735 17	902 21	1,100 20	1,234 12
<b>CALIFORNIA</b>	550 11	648 14	1,164 6	944 9	816 13	964 14	1,168 14	1,187 14
<b>COLORADO</b>	461 22	580 19	841 17	772 17	724 19	883 25	1,120 18	1,178 15
CONNECTICUT	565 10	784 10	1,165 5	1,066 5	931 7	1,179 6	1,481 4	1,306 8
Delaware	754 5	898 4	985 10	947 8	283 48	333 48	378 49	405 49
<i>FLORIDA</i>	0 46	0 45	0 44	0 45	954 5	1,183 5	1,387 6	1,374 6
Georgia	452 23	566 22	773 20	759 20	705 21	910 17	1,130 16	1,100 22
Hawaii	783 4	831 7	878 13	896 12	1,499 1	1,655 3	1,766 3	1,809 2
Idaho	500 18	545 26	743 22	627 29	621 37	716 41	823 43	845 43
<i>ILLINOIS</i>	392 28	478 29	614 31	594 31	765 15	906 20	1,075 22	1,102 21
Indiana	450 24	660 11	701 25	669 24	638 34	644 44	839 42	897 42
Iowa	503 17	561 23	658 29	618 30	578 43	779 34	921 34	983 33
Kansas	329 35	527 27	691 26	684 23	682 28	889 24	1,072 23	1,131 19
Kentucky	545 12	651 13	852 15	855 14	623 36	819 30	910 36	964 34
Louisiana	202 39	264 40	354 39	400 38	873 11	1,056 9	1,393 5	1,552 4
MAINE	478 19	568 21	843 16	829 15	690 27	750 37	936 33	959 35
<b>MARYLAND</b>	872 3	1,035 3	1,347 3	1,402 2	601 41	737 39	870 39	913 40
<b>MASSACHUSETTS</b>	885 2	1,085 2	1,421 2	1,232 3	522 45	640 45	810 44	835 44
<i>MICHIGAN</i>	383 31	603 16	776 19	657 27	531 44	859 27	995 27	1,019 31
<b>MINNESOTA</b>	667 7	878 5	1,124 7	1,083 4	767 14	978 12	1,198 10	1,178 16
Mississippi	168 41	270 39	353 40	344 40	651 32	967 13	1,124 17	1,136 18
Missouri	395 27	551 24	687 27	693 21	691 25	897 23	1,040 24	1,066 27
Montana	389 30	432 34	571 33	569 35	245 49	304 49	383 48	411 48
Nebraska	405 26	502 28	685 28	668 25	703 22	837 28	986 29	1,053 28
Nevada	0 46	0 45	0 44	0 45	1,247 3	1,667 2	1,777 2	1,772 3
NEW HAMPSHIRE	31 42	44 42	53 42	56 42	475 46	365 47	448 47	475 47
<i>NEW JERSEY</i>	521 14	584 18	858 14	801 16	891 9	907 19	976 30	1,027 30
New Mexico	279 38	367 37	484 37	531 36	974 4	1,188 4	1,336 7	1,252 11
<i>NEW YORK</i>	997 1	1,150 1	1,508 1	1,579 1	933 6	1,044 10	1,183 11	1,175 17
<b>NORTH CAROLINA</b>	519 15	657 12	893 12	875 13	698 23	815 32	891 37	945 36
North Dakota	187 40	233 41	310 41	315 41	723 20	919 16	1,114 19	1,086 25
<i>OHIO</i>	581 9	786 9	1,008 9	1,034 7	610 39	767 36	911 35	944 37
Oklahoma	378 32	453 32	618 30	655 28	698 24	827 29	936 32	988 32
Oregon	742 6	869 6	1,194 4	1,044 6	184 50	228 50	266 50	252 50
<i>PENNSYLVANIA</i>	542 13	601 17	756 21	771 18	613 38	740 38	882 38	916 39
RHODE ISLAND	473 21	569 20	789 18	771 19	660 31	768 35	956 31	1,090 24
South Carolina	390 29	478 30	608 32	572 34	583 42	714 42	865 40	834 45
South Dakota	0 44	0 44	0 44	0 45	756 16	937 15	1,156 15	1,223 13
Tennessee	18 43	21 43	32 43	25 43	887 10	1,122 7	1,283 8	1,289 10
<b>TEXAS</b>	0 45	0 45	0 44	0 44	912 8	1,067 8	1,269 9	1,318 7
Utah	425 25	551 25	736 23	692 22	680 29	864 26	1,083 21	1,129 20
VERMONT	474 20	473 31	708 24	662 26	646 33	683 43	795 45	929 38
Virginia	518 16	637 15	961 11	921 10	605 40	720 40	840 41	898 41
<b>WASHINGTON</b>	0 46	0 45	0 44	0 45	1,425 2	1,678 1	1,942 1	1,974 1
West Virginia	339 34	412 35	534 35	573 33	690 26	818 31	1,016 26	1,097 23
Wisconsin	625 8	794 8	1,108 8	914 11	666 30	804 33	992 28	1,048 29
Wyoming	0 46	0 45	0 44	0 45	635 35	908 18	1,181 12	1,386 5
United States	449	545	750	704	765	924	1,096	1,125
NEW ENGLAND	448	575	840	786	759	880	1,093	1,050
<b>HIGH TECH</b>	400	478	756	661	849	1,008	1,201	1,234
<b>LARGE INDUSTRIAL</b>	517	621	804	802	775	936	1,088	1,135
Mass. % +/- US Avg.	97.2%	99.1%	89.5%	74.9%	(31.7%)	(30.8%)	(26.1%)	(25.8%)

**State & Local Taxes and Revenues Per Capita**  
Amount (\$) and Rank (R)

State	Property Taxes							
	1992		1996		2000		2002	
	\$	R	\$	R	\$	R	\$	R
Alabama	173	50	231	50	301	50	329	50
Alaska	1,068	5	1,118	7	1,213	8	1,294	10
Arizona	659	25	679	31	756	32	782	33
Arkansas	259	47	293	48	361	48	370	49
<b>CALIFORNIA</b>	687	22	711	27	772	31	864	30
<b>COLORADO</b>	668	24	725	24	850	23	925	25
CONNECTICUT	1,190	3	1,396	3	1,585	3	1,734	2
Delaware	329	43	404	43	486	43	496	43
<i>FLORIDA</i>	729	16	795	18	879	22	944	21
Georgia	537	32	639	32	721	33	777	34
Hawaii	480	35	509	37	497	42	496	44
Idaho	444	38	542	34	667	35	714	36
<i>ILLINOIS</i>	843	12	1,034	11	1,167	10	1,261	11
Indiana	566	31	682	30	911	18	971	19
Iowa	709	20	828	17	888	21	980	17
Kansas	723	19	760	20	807	30	931	24
Kentucky	296	44	360	45	425	45	483	45
Louisiana	276	46	309	46	390	46	433	46
MAINE	826	13	1,083	8	1,251	7	1,477	4
<b>MARYLAND</b>	652	26	742	22	905	19	993	16
<b>MASSACHUSETTS</b>	871	10	1,048	9	1,201	9	1,358	8
<i>MICHIGAN</i>	946	8	727	23	954	14	975	18
<b>MINNESOTA</b>	773	15	873	15	925	17	1,038	14
Mississippi	356	41	439	41	513	40	574	41
Missouri	400	39	482	39	607	37	684	37
Montana	704	21	875	14	1,005	13	936	22
Nebraska	724	18	943	12	904	20	1,012	15
Nevada	483	34	527	35	712	34	785	32
NEW HAMPSHIRE	1,341	1	1,503	2	1,635	2	1,702	3
<i>NEW JERSEY</i>	1,258	2	1,573	1	1,714	1	1,872	1
New Mexico	215	49	270	49	341	49	408	48
<i>NEW YORK</i>	1,169	4	1,251	4	1,327	4	1,402	5
<b>NORTH CAROLINA</b>	371	40	461	40	570	39	653	38
North Dakota	530	33	634	33	822	27	840	31
<i>OHIO</i>	567	30	709	29	840	25	933	23
Oklahoma	242	48	304	47	377	47	425	47
Oregon	858	11	718	25	813	29	892	27
<i>PENNSYLVANIA</i>	606	29	711	28	819	28	885	28
RHODE ISLAND	932	9	1,127	6	1,294	5	1,369	7
South Carolina	449	37	515	36	666	36	755	35
South Dakota	608	28	751	21	837	26	879	29
Tennessee	346	42	418	42	506	41	596	40
<b>TEXAS</b>	727	17	788	19	946	15	1,128	13
Utah	454	36	487	38	581	38	612	39
VERMONT	951	7	1,146	5	1,282	6	1,336	9
Virginia	646	27	718	26	843	24	921	26
<b>WASHINGTON</b>	678	23	839	16	929	16	954	20
West Virginia	294	45	399	44	473	44	499	42
Wisconsin	816	14	1,040	10	1,059	11	1,189	12
Wyoming	989	6	892	13	1,038	12	1,388	6
United States	698		777		883		969	
NEW ENGLAND	1,096		1,303		1,472		1,603	
<b>HIGH TECH</b>	876		728		829		938	
<b>LARGE INDUSTRIAL</b>	669		968		1,088		1,210	
Mass. % +/- US Avg.	24.8%		34.8%		36.0%		40.1%	