



TAX FOUNDATION

Facts & Figures

HOW DOES YOUR
STATE COMPARE?

2025



TAX FOUNDATION

In 1941, we introduced our first edition of *Facts & Figures*. “There is need for concise and accurate data,” we wrote. “Facts give a broader perspective; facts dissipate predictions and prejudices. . . [and] this collection of data is an important step to meet the challenge presented by the broad problems of public finance.”

Facts & Figures 2025: How Does Your State Compare? builds on these seven decades of tradition. Mailed to every state legislator and governor, this handbook is designed to be a pocket- and purse-sized guide to state rankings on tax rates, collections, burdens, and more. For easy accessibility, this publication is also available on our website.

These tables were compiled by Tax Foundation staff. We hope these facts contribute to a healthy public debate.

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Facts & Figures 2025

How Does Your State Compare?

Table of Contents

Table Number	Title	Date
Taxes and Tax Measures		
1	State Tax Collections per Capita	2023
2	State-Local Tax Burdens	2022
3	<i>State Tax Competitiveness Index</i>	2024
4	State Revenue per Capita	2022
5	State & Local Tax Collections per Capita	2022
6	State & Local Revenue per Capita	2022
7	Sources of State & Local Tax Collections	2022
8	Federal Aid as a Percentage of State General Revenue	2022
9	Federal Income Tax Payments by Income Percentile	2022
10	Selected Federal Tax Rates	2025
Individual Income Taxes		
11	State Individual Income Tax Rates	2025
12	State Individual Income Tax Collections per Capita	2023
13	State & Local Individual Income Tax Collections per Capita	2022
Corporate Income Taxes		
14	State Corporate Income Tax Rates	2025
15	State Corporate Income Tax Collections per Capita	2023
16	State & Local Corporate Income Tax Collections per Capita	2022
17	State Gross Receipts Taxes	2025
Sales Taxes		
18	State & Local Sales Tax Rates	2025
19	State General Sales Tax Collections per Capita	2023
20	State & Local General Sales Tax Collections per Capita	2022
21	State Sales Tax Breadth	2023

Table of Contents, Continued

Excise Taxes

22	State Gasoline Tax Rates	2025
23	Share of State & Local Road Spending Covered by State & Local Tolls, User Fees, & User Taxes	2022
24	State Cigarette Excise Tax Rates	2025
25	State Vapor Excise Tax Rates	2025
26	State Recreational Marijuana Excise Tax Rates	2025
27	State Spirits Excise Tax Rates	2025
28	State Wine Excise Tax Rates	2025
29	State Beer Excise Tax Rates	2025
30	State & Local Cell Phone Tax Rates	2024
31	Sales Tax Treatment of Groceries, Candy, & Soda	2025
32	State & Local Excise Tax Collections per Capita	2022

Property Taxes

33	Property Taxes Paid as a Percentage of Owner-Occupied Housing Value	2023
34	State & Local Property Tax Collections per Capita	2022
35	State Capital Stock Tax Rates	2025

Estate and Inheritance Taxes

36	State Estate Tax Rates & Exemptions	2025
37	State Inheritance Tax Rates & Exemptions	2025

State Debt

38	State Debt per Capita	2022
39	State & Local Debt per Capita	2022
40	Funded Ratio of Public Pension Plans	2024

Data

41	Income per Capita by State	2023
42	People per Household by State	2019-2023
43	Tax and Transfer Distributions	2019

State Tax Collections per Capita
Fiscal Year 2023

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$4,262		Mont.	\$4,128	27
Ala.	\$3,277	40	Nebr.	\$3,700	33
Alaska	\$4,448	19	Nev.	\$4,425	20
Ariz.	\$3,142	42	N.H.	\$2,508	50
Ark.	\$4,169	26	N.J.	\$5,523	12
Calif.	\$5,631	11	N.M.	\$6,737	4
Colo.	\$3,081	43	N.Y.	\$6,309	6
Conn.	\$6,024	7	N.C.	\$3,607	35
Del.	\$6,368	5	N.D.	\$7,703	1
Fla.	\$2,733	49	Ohio	\$3,276	41
Ga.	\$3,064	44	Okla.	\$3,422	37
Hawaii	\$7,070	2	Ore.	\$4,904	14
Idaho	\$3,772	32	Pa.	\$4,223	25
Ill.	\$4,974	13	R.I.	\$4,278	23
Ind.	\$4,393	21	S.C.	\$2,932	45
Iowa	\$4,034	28	S.D.	\$2,876	46
Kans.	\$4,461	18	Tenn.	\$3,340	39
Ky.	\$3,784	31	Tex.	\$2,852	47
La.	\$3,367	38	Utah	\$3,948	30
Maine	\$4,614	17	Vt.	\$6,938	3
Md.	\$4,780	16	Va.	\$4,254	24
Mass.	\$5,900	9	Wash.	\$4,859	15
Mich.	\$3,686	34	W.Va.	\$4,306	22
Minn.	\$6,008	8	Wis.	\$4,013	29
Miss.	\$3,509	36	Wyo.	\$5,712	10
Mo.	\$2,802	48			

Note: D.C. is included only in combined state and local data; see Table 5.
See Table 42 for people per household by state.

Sources: US Census Bureau, “Annual Survey of State Government Tax Collections”; Tax Foundation calculations.

State-Local Tax Burdens per Capita & as a Percentage of Income

Fiscal Year 2022

State	State-Local Tax Burden as a Share of State Income	Rank	Total Tax Burden (per Capita)
U.S.	11.2%		\$6,949
Ala.	9.8%	20	\$4,585
Alaska	4.6%	1	\$2,943
Ariz.	9.5%	15	\$5,156
Ark.	10.2%	26	\$5,031
Calif.	13.5%	46	\$10,167
Colo.	9.7%	19	\$6,699
Conn.	15.4%	49	\$12,151
Del.	12.4%	42	\$7,170
Fla.	9.1%	11	\$5,406
Ga.	8.9%	8	\$4,862
Hawaii	14.1%	48	\$8,410
Idaho	10.7%	29	\$5,402
Ill.	12.9%	44	\$8,390
Ind.	9.3%	14	\$5,030
Iowa	11.2%	34	\$6,086
Kans.	11.2%	33	\$6,353
Ky.	9.6%	17	\$4,669
La.	9.1%	12	\$4,762
Maine	12.4%	41	\$6,906
Md.	11.3%	35	\$7,680
Mass.	11.5%	37	\$7,565
Mich.	8.6%	5	\$4,720
Minn.	12.1%	39	\$7,763
Miss.	9.8%	21	\$4,220
Mo.	9.3%	13	\$4,953
Mont.	10.5%	27	\$5,795
Nebr.	11.5%	38	\$6,720
Nev.	9.6%	18	\$5,554
N.H.	9.6%	16	\$6,593
N.J.	13.2%	45	\$9,648
N.M.	10.2%	25	\$4,835
N.Y.	15.9%	50	\$12,083
N.C.	9.9%	23	\$5,299
N.D.	8.8%	7	\$5,403

State-Local Tax Burdens per Capita & as a Percentage of Income

Fiscal Year 2022

State	State-Local Tax Burden as a Share of State Income	Rank	Total Tax Burden (per Capita)
Ohio	10.0%	24	\$5,530
Okla.	9.0%	10	\$4,527
Ore.	10.8%	31	\$6,572
Pa.	10.6%	28	\$6,723
R.I.	11.4%	36	\$6,948
S.C.	8.9%	9	\$4,596
S.D.	8.4%	4	\$5,196
Tenn.	7.6%	3	\$4,036
Tex.	8.6%	6	\$4,994
Utah	12.1%	40	\$6,750
Vt.	13.6%	47	\$7,958
Va.	12.5%	43	\$7,979
Wash.	10.7%	30	\$7,803
W.Va.	9.8%	22	\$4,479
Wis.	10.9%	32	\$6,231
Wyo.	7.5%	2	\$4,691
D.C.	12.0%	(39)	\$11,654

Note: Payments made to out-of-state governments are tallied in the taxpayer's state of residence where possible. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 42 for people per household by state.

Source: Tax Foundation, *State-Local Tax Burden Rankings FY 2022*.

2025 State Tax Competitiveness Index

As of July 1, 2024

State	Overall Index Rank	Ranking on Five Component Taxes				
		Corp. Tax	Ind. Income Tax	Sales Tax	Unemp. Ins. Tax	Prop. Tax
Ala.	38	14	34	49	14	18
Alaska	3	34	1	5	30	45
Ariz.	15	13	8	45	13	2
Ark.	36	15	39	44	19	11
Calif.	48	41	49	46	23	25
Colo.	32	10	18	37	36	39
Conn.	47	31	47	21	50	40
Del.	18	50	42	2	1	1
Fla.	4	16	1	14	21	10
Ga.	26	12	31	23	34	24
Hawaii	42	25	46	28	24	49
Idaho	11	21	11	9	3	35
Ill.	37	42	13	38	41	43
Ind.	10	8	16	17	5	13
Iowa	20	23	19	11	32	33
Kans.	25	27	27	30	29	4
Ky.	22	18	23	18	27	34
La.	40	29	33	48	16	9
Maine	29	40	22	8	48	19
Md.	46	37	45	39	35	20
Mass.	41	33	41	20	46	47
Mich.	14	9	14	12	28	26
Minn.	44	43	44	34	26	42
Miss.	27	6	32	25	38	15
Mo.	13	4	20	24	11	5
Mont.	5	19	10	3	18	21
Nebr.	24	20	26	13	45	3
Nev.	17	39	7	40	7	46
N.H.	6	32	12	1	39	27
N.J.	49	44	48	35	43	50

2025 State Tax Competitiveness Index

As of July 1, 2024

State	Overall Index Rank	Ranking on Five Component Taxes				
		Corp. Tax	Ind. Income Tax	Sales Tax	Unemp. Ins. Tax	Prop. Tax
N.M.	31	22	37	41	2	16
N.Y.	50	28	50	42	47	37
N.C.	12	3	21	16	20	7
N.D.	9	7	17	15	4	12
Ohio	35	45	25	43	6	14
Okla.	21	5	28	32	15	6
Ore.	30	49	40	4	31	41
Pa.	34	38	38	22	9	36
R.I.	39	35	30	26	37	48
S.C.	33	11	24	33	42	28
S.D.	2	1	1	31	10	22
Tenn.	8	48	1	47	33	17
Tex.	7	46	1	36	40	30
Utah	16	17	9	27	12	29
Vt.	43	36	43	29	49	8
Va.	28	24	36	10	22	38
Wash.	45	47	15	50	25	44
W.Va.	23	26	29	19	17	23
Wis.	19	30	35	6	8	32
Wyo.	1	1	1	7	44	31
D.C.	(48)	(32)	(47)	(41)	(48)	(25)

Note: The *State Tax Competitiveness Index* measures the competitiveness of state tax structures. A rank of 1 is best, 50 is worst. Component rankings do not average to the total. States without a given tax rank equally as number 1. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Source: Tax Foundation, *2025 State Tax Competitiveness Index*.

State Revenue per Capita

Fiscal Year 2022

State	Revenue per Capita	Rank	State	Revenue per Capita	Rank
U.S.	\$9,233		Mont.	\$9,198	25
Ala.	\$8,686	34	Nebr.	\$7,884	41
Alaska	\$15,556	2	Nev.	\$7,936	39
Ariz.	\$8,388	36	N.H.	\$7,559	45
Ark.	\$9,774	18	N.J.	\$10,436	15
Calif.	\$11,947	9	N.M.	\$16,635	1
Colo.	\$7,863	43	N.Y.	\$13,505	6
Conn.	\$10,810	13	N.C.	\$7,868	42
Del.	\$12,716	7	N.D.	\$14,316	4
Fla.	\$6,114	49	Ohio	\$8,318	38
Ga.	\$5,973	50	Okla.	\$8,678	35
Hawaii	\$13,587	5	Ore.	\$11,287	11
Idaho	\$7,898	40	Pa.	\$9,220	24
Ill.	\$9,261	23	R.I.	\$11,080	12
Ind.	\$8,789	29	S.C.	\$8,693	33
Iowa	\$9,483	21	S.D.	\$7,720	44
Kans.	\$9,278	22	Tenn.	\$6,500	48
Ky.	\$9,784	17	Tex.	\$6,920	47
La.	\$8,774	31	Utah	\$8,982	28
Maine	\$9,770	19	Vt.	\$14,922	3
Md.	\$9,683	20	Va.	\$9,033	27
Mass.	\$11,648	10	Wash.	\$9,079	26
Mich.	\$8,782	30	W.Va.	\$9,957	16
Minn.	\$10,599	14	Wis.	\$8,319	37
Miss.	\$8,764	32	Wyo.	\$12,682	8
Mo.	\$7,027	46			

Note: "Revenue" refers to the US Census Bureau's General Revenue classification. This measure includes taxes, fees, licenses, and intergovernmental revenue but excludes revenue from government enterprises such as utilities and liquor stores, as well as insurance trust revenue. D.C. is included only in combined state and local data. See Table 42 for people per household by state.

Sources: US Census Bureau, "Annual Survey of State Government Finances"; Tax Foundation calculations.

State & Local Tax Collections per Capita

Fiscal Year 2022

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$7,109		Mont.	\$5,842	30
Ala.	\$4,722	50	Nebr.	\$6,732	21
Alaska	\$6,915	19	Nev.	\$6,196	27
Ariz.	\$5,232	40	N.H.	\$5,949	29
Ark.	\$5,289	37	N.J.	\$9,366	5
Calif.	\$10,319	2	N.M.	\$7,752	12
Colo.	\$7,263	15	N.Y.	\$12,685	1
Conn.	\$9,718	3	N.C.	\$5,335	35
Del.	\$7,693	13	N.D.	\$8,961	7
Fla.	\$4,914	47	Ohio	\$5,741	32
Ga.	\$5,262	39	Okla.	\$5,038	45
Hawaii	\$9,503	4	Ore.	\$6,920	18
Idaho	\$5,173	42	Pa.	\$6,644	22
Ill.	\$8,148	9	R.I.	\$7,000	17
Ind.	\$5,768	31	S.C.	\$5,052	44
Iowa	\$6,375	23	S.D.	\$5,091	43
Kans.	\$6,326	24	Tenn.	\$4,731	49
Ky.	\$5,223	41	Tex.	\$5,469	34
La.	\$5,497	33	Utah	\$6,277	25
Maine	\$7,216	16	Vt.	\$8,158	8
Md.	\$8,048	11	Va.	\$6,845	20
Mass.	\$9,341	6	Wash.	\$7,431	14
Mich.	\$5,281	38	W.Va.	\$5,335	36
Minn.	\$8,050	10	Wis.	\$5,953	28
Miss.	\$4,767	48	Wyo.	\$6,264	26
Mo.	\$4,979	46	D.C.	\$14,974	(1)

Note: D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 42 for people per household by state.

Sources: US Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.

State & Local Revenue per Capita

Fiscal Year 2022

State	Revenue per Capita	Rank	State	Revenue per Capita	Rank
U.S.	\$13,628		Mont.	\$12,014	33
Ala.	\$12,003	34	Nebr.	\$13,057	21
Alaska	\$20,924	2	Nev.	\$11,432	39
Ariz.	\$11,331	42	N.H.	\$10,755	45
Ark.	\$11,822	35	N.J.	\$14,916	11
Calif.	\$17,956	6	N.M.	\$19,600	3
Colo.	\$13,582	20	N.Y.	\$21,669	1
Conn.	\$14,662	13	N.C.	\$11,557	38
Del.	\$14,897	12	N.D.	\$18,341	5
Fla.	\$10,495	47	Ohio	\$12,161	31
Ga.	\$9,863	49	Okla.	\$11,405	40
Hawaii	\$16,854	7	Ore.	\$15,412	10
Idaho	\$10,416	48	Pa.	\$12,778	25
Ill.	\$14,028	18	R.I.	\$14,415	14
Ind.	\$12,073	32	S.C.	\$12,295	30
Iowa	\$13,787	19	S.D.	\$11,211	43
Kans.	\$12,815	24	Tenn.	\$9,568	50
Ky.	\$12,379	28	Tex.	\$11,023	44
La.	\$12,659	26	Utah	\$13,055	22
Maine	\$12,933	23	Vt.	\$16,819	8
Md.	\$14,234	17	Va.	\$12,502	27
Mass.	\$15,920	9	Wash.	\$14,379	15
Mich.	\$11,650	37	W.Va.	\$12,354	29
Minn.	\$14,361	16	Wis.	\$11,382	41
Miss.	\$11,707	36	Wyo.	\$18,886	4
Mo.	\$10,588	46	D.C.	\$29,039	(1)

Note: "Revenue" refers to the US Census Bureau's General Revenue classification. This measure includes revenue such as taxes, fees, licenses, and intergovernmental revenue but excludes revenue from government enterprises such as utilities and liquor stores, as well as insurance trust revenue. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 42 for people per household by state.

Sources: US Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.

Sources of State & Local Tax Collections, Percentage of Total from Each Source

Fiscal Year 2022

State	Property	General Sales	Individual Income	Corporate Income	Other Taxes
U.S.	27.4%	23.5%	25.4%	6.7%	16.9%
Ala.	14.8%	31.1%	26.0%	6.1%	21.9%
Alaska	34.5%	5.7%	0.0%	8.1%	51.7%
Ariz.	24.2%	42.6%	19.6%	3.1%	10.5%
Ark.	16.3%	39.0%	23.1%	5.1%	16.4%
Calif.	20.7%	18.3%	36.2%	11.4%	13.5%
Colo.	29.3%	25.6%	27.6%	3.6%	14.0%
Conn.	34.6%	14.8%	28.1%	10.4%	12.1%
Del.	15.1%	0.0%	30.9%	6.5%	47.5%
Fla.	34.3%	39.2%	0.0%	3.5%	23.0%
Ga.	27.9%	24.5%	32.0%	4.4%	11.2%
Hawaii	16.9%	34.5%	27.4%	2.3%	18.9%
Idaho	21.0%	29.4%	26.1%	10.5%	13.1%
Ill.	31.8%	17.6%	22.0%	9.3%	19.2%
Ind.	21.8%	26.4%	32.9%	3.9%	15.0%
Iowa	31.3%	23.6%	24.9%	4.2%	15.9%
Kans.	28.5%	29.4%	26.0%	4.7%	11.5%
Ky.	19.5%	21.9%	34.0%	6.1%	18.5%
La.	18.8%	40.8%	17.7%	4.1%	18.6%
Maine	35.5%	21.7%	25.9%	4.2%	12.6%
Md.	23.2%	13.3%	39.5%	4.3%	19.7%
Mass.	32.0%	13.3%	37.3%	7.0%	10.5%
Mich.	32.2%	23.0%	25.6%	3.4%	15.8%
Minn.	23.8%	16.7%	32.9%	10.3%	16.4%
Miss.	25.7%	34.0%	18.1%	5.1%	17.2%
Mo.	27.4%	26.5%	30.6%	2.8%	12.7%
Mont.	33.1%	0.0%	36.7%	4.5%	25.7%
Nebr.	33.7%	23.7%	24.4%	5.4%	12.7%
Nev.	21.8%	44.2%	0.0%	0.0%	34.0%
N.H.	61.5%	0.0%	1.9%	14.6%	22.0%
N.J.	38.7%	16.3%	23.7%	10.0%	11.3%
N.M.	14.3%	32.0%	13.2%	3.0%	37.5%
N.Y.	26.0%	15.2%	35.0%	12.7%	11.0%
N.C.	22.0%	27.4%	31.1%	2.9%	16.6%

Sources of State & Local Tax Collections, Percentage of Total from Each Source

Fiscal Year 2022

State	Property	General Sales	Individual Income	Corporate Income	Other Taxes
N.D.	18.1%	19.7%	6.8%	3.3%	52.1%
Ohio	28.1%	27.6%	26.3%	0.6%	17.3%
Okla.	18.7%	31.9%	20.6%	4.0%	24.8%
Ore.	27.2%	4.1%	40.5%	5.9%	22.2%
Pa.	25.8%	18.3%	27.0%	6.7%	22.3%
R.I.	36.0%	19.5%	25.2%	3.8%	15.5%
S.C.	28.6%	23.9%	25.9%	4.5%	17.0%
S.D.	33.3%	43.0%	0.0%	1.3%	22.3%
Tenn.	20.6%	45.8%	0.0%	9.0%	24.5%
Tex.	41.1%	36.3%	0.0%	0.0%	22.6%
Utah	21.6%	29.2%	32.2%	4.4%	12.5%
Vt.	39.0%	10.7%	24.0%	4.5%	21.8%
Va.	29.5%	14.8%	33.2%	3.3%	19.1%
Wash.	26.9%	48.3%	0.0%	0.0%	24.8%
W.Va.	20.7%	18.5%	26.4%	3.9%	30.6%
Wis.	30.8%	21.5%	25.6%	8.3%	13.7%
Wyo.	34.4%	29.7%	0.0%	0.0%	36.0%
D.C.	28.9%	17.0%	30.9%	9.8%	13.4%

Note: "Other Taxes" include excise taxes (such as those on alcohol, tobacco, motor vehicles, utilities, and licenses), severance taxes, stock transfer taxes, estate and gift taxes, and other miscellaneous taxes. Percentages may not add to 100 due to rounding.

Sources: US Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.

Federal Aid as a Percentage of State General Revenue

Fiscal Year 2022

State	Fed. Aid as a Percentage of General Revenue	Rank	State	Fed. Aid as a Percentage of General Revenue	Rank
U.S.	37.1%		Mont.	42.7%	15
Ala.	43.4%	12	Nebr.	39.3%	25
Alaska	50.3%	2	Nev.	38.1%	30
Ariz.	50.2%	3	N.H.	45.2%	10
Ark.	42.1%	17	N.J.	30.6%	44
Calif.	28.9%	48	N.M.	36.9%	32
Colo.	35.0%	36	N.Y.	39.3%	26
Conn.	31.2%	43	N.C.	38.8%	27
Del.	32.3%	42	N.D.	22.6%	50
Fla.	40.6%	20	Ohio	42.2%	16
Ga.	36.2%	34	Okla.	43.3%	14
Hawaii	28.1%	49	Ore.	37.7%	31
Idaho	35.9%	35	Pa.	38.6%	28
Ill.	36.8%	33	R.I.	44.6%	11
Ind.	40.9%	19	S.C.	40.4%	22
Iowa	34.4%	38	S.D.	50.0%	4
Kans.	30.2%	45	Tenn.	39.8%	23
Ky.	46.5%	7	Tex.	40.5%	21
La.	52.1%	1	Utah	29.3%	46
Maine	41.1%	18	Vt.	43.3%	13
Md.	38.3%	29	Va.	29.2%	47
Mass.	32.5%	41	Wash.	34.4%	37
Mich.	39.6%	24	W.Va.	45.8%	8
Minn.	33.3%	40	Wis.	33.6%	39
Miss.	45.2%	9	Wyo.	49.3%	5
Mo.	47.6%	6			

Note: Figures are calculated by dividing each state's "Intergovernmental Revenue" by its "General Revenue." "Intergovernmental Revenue" includes money transferred from the federal government to states. It also includes an extremely modest amount of revenue transferred from local to state governments, which can be disentangled by using older data. Given the significant increases associated with the COVID-19 pandemic response, the newer data were chosen. "General Revenue" includes all tax revenue but excludes utility revenue, liquor store revenue, and investment income from state pension funds. D.C. is designated as a local entity by the US Census Bureau and is thus not included here.

Sources: US Census Bureau, "Annual Survey of State Government Finances"; Tax Foundation calculations.

Federal Income Tax Payments by Income Percentile

Tax Year 2022

Income Percentile	Income Taxes Paid (\$ Millions)	Group's Share of Total AGI	Group's Share of Income Taxes	Average Income Tax Rate
All Taxpayers	\$2,136,333	100.0%	100.0%	14.5%
Top 1%	\$863,631	22.4%	40.4%	26.1%
Top 5%	\$1,303,206	38.3%	61.0%	23.1%
Top 10%	\$1,537,563	49.4%	72.0%	21.1%
Top 25%	\$1,862,269	69.9%	87.2%	18.1%
Top 50%	\$2,073,129	88.5%	97.0%	15.9%
Bottom 50%	\$63,203	11.5%	3.0%	3.7%

Note: There were roughly 153.8 million total federal income tax filers in 2022. Total adjusted gross income (AGI) was roughly \$14.75 trillion. The top 1% of earners have AGI above \$663,164; the top 5% have AGI above \$261,591; the top 10% have AGI above \$178,611; the top 25% have AGI above \$99,857; and the top 50% have AGI above \$50,339.

Sources: Tax Foundation, "Summary of the Latest Federal Income Tax Data, 2025 Update"; IRS, Statistics of Income Division.

Selected Federal Tax Rates
Calendar Year 2025

Individual Income Tax			Social Security and Medicare Payroll Taxes (a)		
Single					
Rates		Brackets	Rates		Brackets
10%	>	\$0	15.3%	>	\$0
12%	>	\$11,925	2.9%	>	\$176,100
22%	>	\$48,475	3.8%	>	\$200,000
24%	>	\$103,350	Corporate Income Tax		
32%	>	\$197,300	Rates		Brackets
35%	>	\$250,525	21%	>	\$0
37%	>	\$626,350	Select Federal Excise Taxes (b)		
Married Filing Jointly			Item		Rate
Rates		Brackets	Pistols & Revolvers		10%
10%	>	\$0	Other Firearms		11%
12%	>	\$23,850	Ammunition		11%
22%	>	\$96,950	Indoor Tanning		10%
24%	>	\$206,700	Tackle Boxes		3%
32%	>	\$394,600	Arrow Shafts	62¢ per shaft	
35%	>	\$501,050	Air Transportation		7.5%
37%	>	\$751,600	Truck Bodies		12%
Head of Household			Liq. Natural Gas	24.3¢/gallon	
Rates		Brackets	Surface Coal	4.4% or \$0.55/ton	
10%	>	\$0			
12%	>	\$17,000			
22%	>	\$64,850			
24%	>	\$103,350			
32%	>	\$197,300			
35%	>	\$250,500			
37%	>	\$626,350			

(a) These are total payroll tax rates. The Social Security tax is split evenly between employer and employee (6.2% each) for all income levels up to \$176,100. The 1.45% Medicare tax is levied on both employers and employees on all income levels. The Additional Medicare Tax of 0.9% is levied only on households with wages and compensation exceeding \$200,000 in a calendar year.

(b) In state excise tax Tables 22-30, federal gasoline, alcohol, cell phone, and tobacco excise taxes are included under the "Federal" line and are in addition to any state taxes.

Sources: Tax Foundation; IRS; American Petroleum Institute; Alcohol and Tobacco Tax and Trade Bureau.

State Individual Income Tax Rates

As of March 15, 2025

State	Rates	Brackets	State	Rates	Brackets
Ala. (a, b)	2% >	\$0	Hawaii	1.40% >	\$0
	4% >	\$500		3.20% >	\$9,600
	5% >	\$3,000		5.50% >	\$14,400
Alaska	None			6.40% >	\$19,200
Ariz.	2.5% >	\$0		6.80% >	\$24,000
Ark. (c, d, e)	2.0% >	\$0		7.20% >	\$36,000
	3.9% >	\$4,500		7.60% >	\$48,000
Calif. (b, c, e, f, g, i)	1.0% >	\$0		7.90% >	\$125,000
	2.0% >	\$10,756		8.25% >	\$175,000
	4.0% >	\$25,499		9.00% >	\$225,000
	6.0% >	\$40,245		10.00% >	\$275,000
	8.0% >	\$55,866		11.00% >	\$325,000
	9.3% >	\$70,606	Idaho (c, e)	5.3% >	\$4,673
	10.3% >	\$360,659	Ill.	4.95% >	\$0
	11.3% >	\$432,787	Ind. (b)	3.00% >	\$0
	12.3% >	\$721,314	Iowa (b)	3.80% >	\$0
	13.3% >	\$1,000,000	Kans. (b)	5.20% >	\$0
Colo. (b)	4.4% >	\$0		5.58% >	\$23,000
Conn. (h)	2.00% >	\$0	Ky. (b)	4.00% >	\$0
	4.50% >	\$10,000	La.	3.00% >	\$0
	5.50% >	\$50,000	Maine (c)	5.80% >	\$0
	6.00% >	\$100,000		6.75% >	\$26,800
	6.50% >	\$200,000		7.15% >	\$63,450
	6.90% >	\$250,000	Md. (b)	2.00% >	\$0
	6.99% >	\$500,000		3.00% >	\$1,000
Del. (b)	2.20% >	\$2,000		4.00% >	\$2,000
	3.90% >	\$5,000		4.75% >	\$3,000
	4.80% >	\$10,000		5.00% >	\$100,000
	5.20% >	\$20,000	5.25% >	\$125,000	
	5.55% >	\$25,000	5.50% >	\$150,000	
	6.60% >	\$60,000	5.75% >	\$250,000	
Fla.	None		Mass. (c, i)	5% >	\$0
Ga.	5.39% >	\$0		9% >	\$1,083,150
			Mich. (b)	4.25% >	\$0
			Minn. (c)	5.35% >	\$0
				6.80% >	\$32,570
				7.85% >	\$106,990
				9.85% >	\$198,630

State Individual Income Tax Rates

As of March 15, 2025

State	Rates	Brackets	State	Rates	Brackets
Miss.	4.40% >	\$10,000	N.C.	4.25% >	\$0
Mo. (a, b, c)	2.00% >	\$1,313	N.D. (c, e)	1.95% >	\$48,475
	2.50% >	\$2,626		2.50% >	\$244,825
	3.00% >	\$3,939	Ohio (b, c, e)	2.75% >	\$26,050
	3.50% >	\$5,252		3.50% >	\$100,000
	4.00% >	\$6,565	Okla.	0.25% >	\$0
	4.50% >	\$7,878		0.75% >	\$1,000
	4.70% >	\$9,191		1.75% >	\$2,500
Mont. (a, c)	4.70% >	\$0		2.75% >	\$3,750
	5.90% >	\$21,100		3.75% >	\$4,900
Nebr. (c)	2.46% >	\$0		4.75% >	\$7,200
	3.51% >	\$4,030	Ore. (a, b, c, g)	4.75% >	\$0
	5.01% >	\$24,120		6.75% >	\$4,400
	5.20% >	\$38,870		8.75% >	\$11,050
Nev.	None	9.90% >		\$125,000	
N.H.	None	Pa. (b)	3.07% >	\$0	
N.J. (b)	1.400% >	\$0	R.I. (c)	3.75% >	\$0
	1.750% >	\$20,000		4.75% >	\$79,900
	3.500% >	\$35,000		5.99% >	\$181,650
	5.525% >	\$40,000	S.C. (c)	0.0% >	\$0
	6.370% >	\$75,000		3.0% >	\$3,560
	8.970% >	\$500,000		6.2% >	\$17,830
	10.750% >	\$1,000,000	S.D.	None	
N.M.	1.5% >	\$0	Tenn.	None	
	3.2% >	\$5,500	Tex.	None	
	4.3% >	\$16,500	Utah	4.55% >	\$0
	4.7% >	\$33,500	Vt. (c, e)	3.35% >	\$0
	4.9% >	\$66,500		6.60% >	\$47,900
	5.9% >	\$210,000		7.60% >	\$116,000
N.Y. (b, h)	4.00%>	\$0		8.75% >	\$242,000
	4.50%>	\$8,500	Va.	2.00% >	\$0
	5.25%>	\$11,700		3.00% >	\$3,000
	5.50%>	\$13,900		5.00% >	\$5,000
	6.00%>	\$80,650		5.75% >	\$17,000
	6.85%>	\$215,400	Wash. (i)	7% >	\$0
	9.65%>	\$1,077,550			
	10.30%>	\$5,000,000			
	10.90%>	\$25,000,000			

State Individual Income Tax Rates

As of March 15, 2025

State	Rates	Brackets	State	Rates	Brackets
W.Va. (b)	2.22% >	\$0	D.C.	4.00% >	\$0
	2.96% >	\$10,000		6.00% >	\$10,000
	3.33% >	\$25,000		6.50% >	\$40,000
	4.44% >	\$40,000		8.50% >	\$60,000
	4.82% >	\$60,000		9.25% >	\$250,000
Wis. (c)	3.50% >	\$0		9.75% >	\$500,000
	4.40% >	\$14,680		10.75% >	\$1,000,000
	5.30% >	\$29,370			
	7.65% >	\$323,290			
Wyo.	None				

- (a) These states allow some or all of federal income tax paid to be deducted from state taxable income.
- (b) Local income taxes are excluded. Ten states have county- or city-level income taxes; the average effective rates expressed as a percentage of AGI within each jurisdiction (data for 2022, the latest year available, come from the IRS and US Census Bureau) are: Ala.--0.09%; Ind.--0.49%; Iowa--0.09%; Ky.--1.31%; Md.--2.51%; Mich.--0.18%; Mo.--0.21%; N.Y.--1.68%; Ohio--1.49%; Pa.--1.07%. In Calif., Colo., Del., Kans., N.J., Ore., and W.Va., some jurisdictions have payroll taxes, flat-rate wage taxes, or interest and dividend income taxes. See Jared Walczak, Janelle Fritts, and Maxwell James, "Local Income Taxes: A Primer," Tax Foundation, February 23, 2023, <https://taxfoundation.org/local-income-taxes-2023/>.
- (c) Bracket levels are adjusted for inflation every year.
- (d) Rates apply to individuals earning more than \$89,600 in Ark. A special tax table exists for individuals earning \$89,600 or less.
- (e) 2024 brackets due to data availability.
- (f) Rates include the additional mental health services tax at the rate of 1 percent on taxable income in excess of \$1 million.
- (g) Calif. and Ore. do not fully index their top brackets.
- (h) Conn. and N.Y. have "tax benefit recapture," by which many high-income taxpayers pay their top tax rate on all income, not just on amounts above the bracket threshold.
- (i) In Wash., a 7% rate only applies to high earners' capital gains income. Top rates exclude non-UI payroll taxes in Calif. (1.1%), Mass. (0.46%), and Wash. (0.58%), and a 1% high earners' capital gains surtax in Minn.

Note: Brackets are for single taxpayers. Some states double bracket widths for joint filers (Ala., Conn., Hawaii, Kans., Maine, Nebr., Ore.). Calif. doubles all but the top two brackets. Okla. doubles all but the top bracket. Some states increase but do not double brackets for joint filers (Minn., N.M., N.D., N.Y., Vt., Wis.). Md. increases some but not all brackets. N.J. adds a 2.45% rate and increases some bracket widths. Consult the Tax Foundation website for tables for joint filers.

Source: Tax Foundation; state tax statutes, forms, and instructions; Bloomberg Tax.

State Individual Income Tax Collections per Capita

Fiscal Year 2023

State	Collections per Capita	Rank	State	Collections per Capita	Rank
US	\$1,410		Mont.	\$2,030	9
Ala.	\$1,160	30	Nebr.	\$1,518	22
Alaska (a)	\$0	--	Nev. (a)	\$0	--
Ariz.	\$644	40	N.H. (b)	\$107	43
Ark.	\$1,029	36	N.J.	\$1,982	10
Calif.	\$2,461	4	N.M.	\$1,250	29
Colo.	\$1,154	31	N.Y.	\$2,980	3
Conn.	\$2,436	6	N.C.	\$1,561	18
Del.	\$2,359	7	N.D.	\$631	41
Fla. (a)	\$0	--	Ohio	\$958	38
Ga.	\$1,512	23	Okla.	\$1,086	34
Hawaii	\$2,151	8	Ore.	\$3,123	1
Idaho	\$1,094	33	Pa.	\$1,308	28
Ill.	\$1,727	16	R.I.	\$1,463	24
Ind.	\$1,705	17	S.C.	\$1,083	35
Iowa	\$1,444	25	S.D. (a)	\$0	--
Kans.	\$1,531	20	Tenn. (a)	\$0	--
Ky.	\$1,331	27	Tex. (a)	\$0	--
La.	\$1,019	37	Utah	\$1,901	13
Maine	\$1,779	15	Vt.	\$1,867	14
Md.	\$1,958	11	Va.	\$1,911	12
Mass.	\$3,110	2	Wash. (c)	\$108	--
Mich.	\$1,144	32	W.Va.	\$1,520	21
Minn.	\$2,436	5	Wis.	\$1,553	19
Miss.	\$820	39	Wyo. (a)	\$0	--
Mo.	\$1,401	26			

- (a) State has no individual income tax.
- (b) New Hampshire does not tax wage income but taxed interest and dividend income in FY 2023; the tax was eliminated as of January 1, 2025.
- (c) Washington does not tax wage income but imposes a capital gains income tax on high earners.

Note: D.C. is included only in combined state and local data; see Table 13. See Table 42 for people per household by state.

Sources: US Census Bureau, "Annual Survey of State Government Tax Collections"; Tax Foundation calculations.

State & Local Individual Income Tax Collections per Capita

Fiscal Year 2022

State	Collections per Capita	Rank	State	Collections per Capita	Rank
US	\$1,803		Mont.	\$2,142	12
Ala.	\$1,230	34	Nebr.	\$1,646	25
Alaska (a)	\$0	--	Nev. (a)	\$0	--
Ariz.	\$1,028	37	N.H. (b)	\$110	42
Ark.	\$1,224	35	N.J.	\$2,222	11
Calif.	\$3,735	2	N.M.	\$1,027	38
Colo.	\$2,004	14	N.Y.	\$4,445	1
Conn.	\$2,730	6	N.C.	\$1,661	23
Del.	\$2,375	9	N.D.	\$607	41
Fla. (a)	\$0	--	Ohio	\$1,511	29
Ga.	\$1,684	22	Okla.	\$1,037	36
Hawaii	\$2,604	8	Ore.	\$2,804	5
Idaho	\$1,348	32	Pa.	\$1,791	19
Ill.	\$1,793	18	R.I.	\$1,765	21
Ind.	\$1,896	16	S.C.	\$1,308	33
Iowa	\$1,587	26	S.D. (a)	\$0	--
Kans.	\$1,646	24	Tenn. (b)	\$1	43
Ky.	\$1,774	20	Tex. (a)	\$0	--
La.	\$971	39	Utah	\$2,024	13
Maine	\$1,871	17	Vt.	\$1,958	15
Md.	\$3,177	4	Va.	\$2,276	10
Mass.	\$3,480	3	Wash. (a)	\$0	--
Mich.	\$1,351	31	W.Va.	\$1,406	30
Minn.	\$2,645	7	Wis.	\$1,526	27
Miss.	\$862	40	Wyo. (a)	\$0	--
Mo.	\$1,526	28	D.C.	\$4,632	(1)

(a) State has no individual income tax.

(b) State does not tax wage income but, as of FY 2022, did tax interest and dividend income. That tax has since been eliminated.

Note: D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 42 for people per household by state.

Sources: US Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.

State Corporate Income Tax Rates

As of March 15, 2025

State	Rates	Brackets	State	Rates	Brackets
Ala.	6.5% >	\$0	Maine	3.50% >	\$0
Alaska	0.0% >	\$0		7.93% >	\$350,000
	2.0% >	\$25,000		8.33% >	\$1,050,000
	3.0% >	\$49,000		8.93% >	\$3,500,000
	4.0% >	\$74,000	Md.	8.25% >	\$0
	5.0% >	\$99,000	Mass.	8% >	\$0
	6.0% >	\$124,000	Mich.	6% >	\$0
	7.0% >	\$148,000	Minn.	9.8% >	\$0
	8.0% >	\$173,000	Miss.	4% >	\$5,000
	9.0% >	\$198,000		5% >	\$10,000
	9.4% >	\$222,000	Mo.	4% >	\$0
Ariz.	4.9% >	\$0	Mont.	6.75% >	\$0
Ark.	1.0% >	\$0	Nebr.	5.2% >	\$0
	2.0% >	\$3,000	Nev.	(c)	
	3.0% >	\$5,000	N.H.	7.5% >	\$0
	4.3% >	\$11,000	N.J. (f)	6.5% >	\$0
Calif.	8.84% >	\$0		7.5% >	\$50,000
Colo. (a)	4.4% >	\$0		9.0% >	\$100,000
Conn. (b)	7.5% >	\$0		11.5% >	\$10,000,000
	8.25% >	\$100,000,000	N.M.	5.9% >	\$0
Del. (c)	8.7% >	\$0	N.Y.	6.50% >	\$0
Fla.	5.5% >	\$50,000		7.25% >	\$5,000,000
Ga. (d)	5.39% >	\$0	N.C.	2.25% >	\$0
Hawaii	4.4% >	\$0	N.D.	1.41% >	\$0
	5.4% >	\$25,000		3.55% >	\$25,000
	6.4% >	\$100,000		4.31% >	\$50,000
Idaho	5.3% >	\$0	Ohio	(c)	
Ill. (e)	9.5% >	\$0	Okla.	4% >	\$0
Ind.	4.9% >	\$0	Ore. (c)	6.6% >	\$0
Iowa	5.5% >	\$0		7.6% >	\$1,000,000
	7.1% >	\$100,000	Pa.	7.99% >	\$0
Kans.	3.5% >	\$0	R.I.	7% >	\$0
	6.5% >	\$50,000	S.C.	5% >	\$0
Ky.	5% >	\$0	S.D.	None	
La.	5.5% >	\$0	Tenn. (c)	6.5% >	\$0

State Corporate Income Tax Rates

As of March 15, 2025

State	Rates	Brackets
Texas		(c)
Utah	4.55% >	\$0
Vt.	6.0% >	\$0
	7.0% >	\$10,000
	8.5% >	\$25,000
Va.	6% >	\$0
Wash.		(c)
W.Va.	6.5% >	\$0
Wis.	7.9% >	\$0
Wyo.		None
D.C.	8.25% >	\$0

- (a) Colorado's 4.4% rate may be reduced midyear subject to revenue availability.
- (b) Connecticut charges a 10% surtax on a business's tax liability if it has gross proceeds of \$100 million or more, or if it files as part of a combined unitary group. This surtax was recently extended and is scheduled to expire on January 1, 2026.
- (c) Nevada, Ohio, Texas, and Washington do not have a corporate income tax but do have a gross receipts tax with rates not strictly comparable to corporate income tax rates. Delaware, Oregon, and Tennessee have gross receipts taxes in addition to corporate income taxes, as do several states like Pennsylvania, Virginia, and West Virginia, which permit gross receipts taxes at the local (but not state) level.
- (d) Georgia's corporate income tax rate is scheduled to revert to 6% on January 1, 2026.
- (e) Illinois' rate includes two separate corporate income taxes, one at a 7% rate and one at a 2.5% rate.
- (f) In New Jersey, the rates indicated apply to a corporation's entire net income rather than just income over the threshold.

Note: In addition to regular income taxes, many states impose other taxes on corporations such as gross receipts taxes (Table 17) and capital stock taxes (Table 35). Some states also impose an alternative minimum tax and special rates on financial institutions.

Sources: Tax Foundation; state tax statutes, forms, and instructions; Bloomberg Tax.

State Corporate Income Tax Collections per Capita

Fiscal Year 2023

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$427		Mont.	\$273	28
Ala.	\$306	25	Nebr.	\$350	21
Alaska	\$604	9	Nev. (b, c)	\$0	--
Ariz.	\$208	39	N.H.	\$909	4
Ark.	\$274	27	N.J.	\$931	3
Calif.	\$764	7	N.M.	\$210	38
Colo.	\$399	19	N.Y.	\$1,233	1
Conn.	\$964	2	N.C.	\$152	43
Del. (a, b)	\$555	10	N.D.	\$413	18
Fla.	\$244	34	Ohio (b, c)	\$0	--
Ga.	\$330	22	Okla.	\$192	41
Hawaii	\$241	35	Ore. (b)	\$381	20
Idaho	\$528	12	Pa.	\$439	17
Ill.	\$781	6	R.I.	\$238	36
Ind.	\$179	42	S.C.	\$254	32
Iowa	\$261	31	S.D. (c)	\$53	45
Kans.	\$530	11	Tenn. (b)	\$444	16
Ky.	\$267	29	Tex. (b, c)	\$0	--
La.	\$267	30	Utah	\$254	33
Maine	\$323	24	Vt.	\$462	14
Md.	\$329	23	Va.	\$502	13
Mass.	\$649	8	Wash. (b, c)	\$0	--
Mich.	\$204	40	W.Va.	\$237	37
Minn.	\$812	5	Wis.	\$451	15
Miss.	\$278	26	Wyo. (c)	\$0	--
Mo.	\$147	44			

- (a) Delaware collects both corporate income taxes and gross receipts taxes.
- (b) The US Census Bureau does not classify revenue from gross receipts taxes such as those in Delaware, Nevada, Ohio, Oregon, Tennessee, Texas, and Washington as corporate tax revenue. See Table 17 for gross receipts taxes.
- (c) No corporate income tax. May include special taxes on financial corporations.

Note: D.C. is included only in combined state and local data; see Table 16. See Table 42 for people per household by state.

Sources: US Census Bureau, "Annual Survey of State Government Tax Collections"; Tax Foundation calculations.

State & Local Corporate Income Tax Collections per Capita

Fiscal Year 2022

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$476		Mont.	\$258	28
Ala.	\$287	23	Nebr.	\$361	17
Alaska	\$562	9	Nev. (a)	\$0	--
Ariz.	\$159	42	N.H.	\$867	5
Ark.	\$270	25	N.J.	\$927	4
Calif.	\$1,174	2	N.M.	\$232	31
Colo.	\$257	29	N.Y.	\$1,618	1
Conn.	\$1,004	3	N.C.	\$151	43
Del. (b)	\$493	12	N.D.	\$292	22
Fla.	\$167	41	Ohio (b)	\$34	46
Ga.	\$228	32	Okla.	\$201	39
Hawaii	\$219	37	Ore. (b)	\$406	15
Idaho	\$532	10	Pa.	\$443	13
Ill.	\$762	7	R.I.	\$262	27
Ind.	\$224	36	S.C.	\$226	35
Iowa	\$268	26	S.D. (a)	\$68	45
Kans.	\$295	21	Tenn. (b)	\$422	14
Ky.	\$319	19	Tex. (b)	\$0	--
La.	\$227	34	Utah	\$274	24
Maine	\$298	20	Vt.	\$371	16
Md.	\$345	18	Va. (b)	\$227	33
Mass.	\$653	8	Wash. (a, b)	\$0	--
Mich.	\$178	40	W.Va.	\$207	38
Minn.	\$824	6	Wis.	\$495	11
Miss.	\$242	30	Wyo. (a)	\$0	--
Mo.	\$138	44	D.C.	\$1,453	(2)

(a) No corporate income tax. May include special taxes on financial corporations.

(b) The US Census Bureau does not classify revenue from gross receipts taxes such as those in Delaware, Nevada, Ohio, Oregon, Tennessee, Texas, Virginia, and Washington as corporate tax revenue. See Table 17 for gross receipts taxes.

Note: D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 42 for people per household by state.

Sources: US Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.

State Gross Receipts Taxes

As of January 1, 2025

State	Name of Tax	Range of Rates
Del.	Business and Occupational License and Gross Receipts Tax	0.0945% - 1.9914%
Nev.	Commerce Tax	0.051%-0.331%
Ohio	Commerical Activity Tax (CAT)	0.26%
Ore.	Corporate Activity Tax (CAT)	0.57%
Tenn.	Business Tax	0.02% - 0.1875%
Tex.	Franchise Tax	0.331% - 0.75%
Va. (a)	Business/Professional/ Occupational License Tax (BPOL)	0.02% - 0.58%
Wash.	Business and Occupation Tax (B&O)	0.138% - 3.3%

(a) Virginia’s tax is locally levied and rates vary by business and jurisdiction. Approximately half of counties do not levy the tax. Some counties instead levy a capital stock tax.

Note: Gross receipts taxes are complex business taxes imposed at a low rate but on a wide base of transactions, resulting in high effective tax rates that can vary by industry. These taxes also often have minimum taxes that can result in much higher effective rates for some small businesses.

Sources: Bloomberg Tax; state revenue departments; Weldon Cooper Center for Public Service.

State & Local Sales Tax Rates

As of January 1, 2025

State	State Tax Rate	Rank	Avg. Local Tax Rate (a)	Combined Rate	Rank
Ala.	4.00%	40	5.43%	9.43%	5
Alaska	--	46	1.82%	1.82%	46
Ariz.	5.60%	28	2.81%	8.41%	11
Ark.	6.50%	9	2.96%	9.46%	3
Calif. (b)	7.25%	1	1.55%	8.80%	8
Colo.	2.90%	45	4.96%	7.86%	16
Conn.	6.35%	12	--	6.35%	33
Del.	--	46	--	--	47
Fla.	6.00%	17	0.95%	6.95%	28
Ga.	4.00%	40	3.42%	7.42%	19
Hawaii (c)	4.00%	40	0.50%	4.50%	45
Idaho	6.00%	17	0.03%	6.03%	37
Ill.	6.25%	13	2.64%	8.89%	7
Ind.	7.00%	2	--	7.00%	24
Iowa	6.00%	17	0.94%	6.94%	29
Kans.	6.50%	9	2.27%	8.77%	9
Ky.	6.00%	17	--	6.00%	38
La.	5.00%	32	5.12%	10.12%	1
Maine	5.50%	29	--	5.50%	43
Md.	6.00%	17	--	6.00%	38
Mass.	6.25%	13	--	6.25%	35
Mich.	6.00%	17	--	6.00%	38
Minn.	6.875%	6	1.25%	8.12%	15
Miss.	7.00%	2	0.06%	7.06%	22
Mo.	4.225%	38	4.19%	8.41%	12
Mont. (d)	--	46	--	--	47
Nebr.	5.50%	29	1.47%	6.97%	27
Nev.	6.85%	7	1.39%	8.24%	13
N.H.	--	46	--	--	47
N.J. (e)	6.625%	8	-0.02%	6.60%	30

State & Local Sales Tax Rates

As of January 1, 2025

State	State Tax Rate	Rank	Avg. Local Tax Rate (a)	Combined Rate	Rank
N.M. (c)	4.88%	35	2.75%	7.63%	17
N.Y.	4.00%	40	4.53%	8.53%	10
N.C.	4.75%	36	2.25%	7.00%	26
N.D. (c)	5.00%	32	2.05%	7.05%	23
Ohio	5.75%	27	1.48%	7.23%	21
Okla.	4.50%	37	4.50%	9.00%	6
Ore.	--	46	--	--	47
Pa.	6.00%	17	0.34%	6.34%	34
R.I.	7.00%	2	--	7.00%	24
S.C.	6.00%	17	1.50%	7.50%	18
S.D. (c)	4.20%	39	1.91%	6.11%	36
Tenn.	7.00%	2	2.56%	9.56%	2
Tex.	6.25%	13	1.95%	8.20%	14
Utah (b)	6.10%	16	1.22%	7.32%	20
Vt.	6.00%	17	0.37%	6.37%	32
Va. (b)	5.30%	31	0.47%	5.77%	41
Wash.	6.50%	9	2.93%	9.43%	4
W.Va.	6.00%	17	0.57%	6.57%	31
Wis.	5.00%	32	0.70%	5.70%	42
Wyo.	4.00%	40	1.44%	5.44%	44
D.C.	6.00%	(17)	--	6.00%	

- (a) City, county, and municipal rates vary. These rates are weighted by population to compute an average local tax rate.
- (b) Three states levy mandatory, statewide, local add-on sales taxes at the state level: California (1.25%), Utah (1.25%), and Virginia (1%). We include these in their state sales tax.
- (c) The sales taxes in Hawaii, New Mexico, North Dakota, and South Dakota have broad bases that include many business-to-business services.
- (d) Special taxes in local resort areas are not counted here.
- (e) Certain jurisdictions are not subject to statewide sales tax rates and collect a local rate of 3.3125%. New Jersey's average local rate is represented as a negative.

Note: D.C.'s ranks do not affect states' ranks, but the figures in parentheses indicate where it would rank if included.

Sources: Sales Tax Clearinghouse; Tax Foundation calculations.

State General Sales Tax Collections per Capita

Fiscal Year 2023

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$1,373		Mont. (a)	\$0	--
Ala.	\$904	40	Nebr.	\$1,387	24
Alaska (a)	\$0	--	Nev.	\$2,491	3
Ariz.	\$1,685	11	N.H. (a)	\$0	--
Ark.	\$1,628	12	N.J.	\$1,579	16
Calif.	\$1,368	25	N.M. (b)	\$1,975	5
Colo.	\$784	45	N.Y.	\$966	37
Conn.	\$1,528	18	N.C.	\$1,103	33
Del. (a)	\$0	--	N.D. (b)	\$1,618	14
Fla.	\$1,765	8	Ohio	\$1,394	23
Ga.	\$817	43	Okla.	\$939	39
Hawaii (b)	\$3,284	1	Ore. (a)	\$315	--
Idaho	\$1,566	17	Pa.	\$1,185	32
Ill.	\$1,227	31	R.I.	\$1,417	21
Ind.	\$1,603	15	S.C.	\$960	38
Iowa	\$1,450	20	S.D. (b)	\$1,836	7
Kans.	\$1,480	19	Tenn.	\$1,949	6
Ky.	\$1,259	30	Tex.	\$1,764	9
La.	\$1,049	35	Utah	\$1,332	26
Maine	\$1,622	13	Vt.	\$902	41
Md.	\$1,099	34	Va.	\$853	42
Mass.	\$1,328	27	Wash.	\$2,915	2
Mich.	\$1,281	28	W.Va.	\$1,023	36
Minn.	\$1,398	22	Wis.	\$1,260	29
Miss.	\$1,707	10	Wyo.	\$2,222	4
Mo.	\$790	44			

(a) No state-level general sales tax.

(b) The sales taxes in Hawaii, New Mexico, North Dakota, and South Dakota have broad bases that include many services, so figures are not strictly comparable to other states.

Note: Some states levy gross receipts taxes in addition to sales taxes, which the US Census Bureau includes in sales tax collections data. See Table 17 for information on gross receipts taxes. D.C. is included only in state-local combined data; see Table 20. See Table 42 for people per household by state.

Sources: Census Bureau, "Annual Survey of State Government Tax Collections"; Tax Foundation calculations.

State & Local General Sales Tax Collections per Capita

Fiscal Year 2022

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$1,673		Mont.	\$0	--
Ala.	\$1,469	28	Nebr.	\$1,593	21
Alaska (a)	\$391	46	Nev.	\$2,741	3
Ariz.	\$2,230	6	N.H.	\$0	--
Ark.	\$2,062	9	N.J.	\$1,527	24
Calif.	\$1,884	13	N.M.	\$2,483	4
Colo.	\$1,860	14	N.Y.	\$1,932	11
Conn.	\$1,438	30	N.C.	\$1,459	29
Del.	\$0	--	N.D.	\$1,769	18
Fla.	\$1,926	12	Ohio	\$1,586	22
Ga.	\$1,287	35	Okla.	\$1,605	20
Hawaii	\$3,281	2	Ore.	\$286	47
Idaho	\$1,520	26	Pa.	\$1,213	39
Ill.	\$1,433	31	R.I.	\$1,366	32
Ind.	\$1,521	25	S.C.	\$1,210	40
Iowa	\$1,507	27	S.D.	\$2,190	7
Kans.	\$1,858	16	Tenn.	\$2,168	8
Ky.	\$1,144	41	Tex.	\$1,985	10
La.	\$2,243	5	Utah	\$1,836	17
Maine	\$1,568	23	Vt.	\$871	45
Md.	\$1,073	42	Va.	\$1,016	43
Mass.	\$1,243	37	Wash.	\$3,588	1
Mich.	\$1,215	38	W.Va.	\$989	44
Minn.	\$1,344	33	Wis.	\$1,280	36
Miss.	\$1,620	19	Wyo.	\$1,859	15
Mo.	\$1,317	34	D.C.	\$2,539	(4)

(a) While Alaska does not have a state-level sales tax, it allows sales taxes on the local level.

Note: Some states levy gross receipts taxes in addition to sales taxes, which the US Census Bureau includes in collections data. See Table 17 for information on gross receipts taxes. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 42 for people per household by state.

Sources: US Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.

State Sales Tax Breadth

Fiscal Year 2023

State	Sales Tax Breadth	Rank	State	Sales Tax Breadth	Rank
Ala.	44%	11	Nebr.	35%	24
Alaska	--	--	Nev.	55%	5
Ariz.	42%	16	N.H.	--	--
Ark.	43%	12	N.J.	29%	35
Calif.	23%	45	N.M. (a)	76%	2
Colo.	34%	31	N.Y.	27%	42
Conn.	27%	41	N.C.	37%	23
Del.	--	--	N.D. (a)	50%	6
Fla.	43%	13	Ohio	39%	19
Ga.	34%	30	Okla.	34%	28
Hawaii (a)	124%	1	Ore.	--	--
Idaho	44%	10	Pa.	29%	36
Ill.	29%	37	R.I.	30%	33
Ind.	38%	22	S.C.	28%	40
Iowa	39%	21	S.D. (a)	65%	4
Kans.	34%	27	Tenn.	45%	9
Ky.	43%	14	Tex.	43%	15
La.	40%	18	Utah	34%	29
Maine	45%	8	Vt.	28%	39
Md.	28%	38	Va.	24%	43
Mass.	24%	44	Wash.	40%	17
Mich.	35%	25	W.Va.	35%	26
Minn.	32%	32	Wis.	39%	20
Miss.	49%	7	Wyo.	68%	3
Mo.	30%	34	D.C.	44%	(10)
Mont.	--	--			

(a) The sales taxes in Hawaii, New Mexico, North Dakota, and South Dakota have broad bases that include many business-to-business services.

Note: Sales tax breadth is defined as the ratio of the implicit sales tax base to state personal income.

Sources: US Census Bureau; state revenue departments; Prof. John Mikesell (methodology); Tax Foundation research.

State Gasoline Tax Rates
(Dollars per Gallon)

As of January 1, 2025

State	Excise Tax	Other Taxes and Fees	Total	Rank
Federal	\$0.184			
Ala.	\$0.29	\$0.012	\$0.302	25
Alaska	\$0.08	\$0.0095	\$0.0895	50
Ariz.	\$0.18	\$0.01	\$0.19	46
Ark.	\$0.247	\$0.003	\$0.25	35
Calif. (a)	\$0.596	\$0.1022	\$0.6982	1
Colo.	\$0.22	\$0.0618	\$0.2818	29
Conn. (b)	\$0.25		\$0.25	35
Del.	\$0.23		\$0.23	42
Fla.	\$0.215	\$0.1790	\$0.394	12
Ga.	\$0.331	\$0.0075	\$0.3385	17
Hawaii	\$0.16	\$0.025	\$0.185	48
Idaho	\$0.32	\$0.01	\$0.33	19
Ill. (c)	\$0.47	\$0.191	\$0.661	2
Ind.	\$0.35	\$0.175	\$0.525	5
Iowa	\$0.30		\$0.30	27
Kans.	\$0.24	\$0.0104	\$0.2504	34
Ky.	\$0.264	\$0.014	\$0.278	30
La.	\$0.20	\$0.0093	\$0.2093	43
Maine	\$0.30	\$0.014	\$0.3141	23
Md.	\$0.321	\$0.1419	\$0.4629	7
Mass.	\$0.24	\$0.0347	\$0.2747	32
Mich.	\$0.31	\$0.168	\$0.478	6
Minn.	\$0.318	\$0.001	\$0.319	21
Miss.	\$0.18	\$0.004	\$0.184	49
Mo.	\$0.27	\$0.0049	\$0.2749	31
Mont.	\$0.33	\$0.0075	\$0.3375	18
Nebr.	\$0.304	\$0.009	\$0.313	24
Nev.	\$0.23	\$0.0081	\$0.2381	40
N.H.	\$0.222	\$0.0163	\$0.2383	39
N.J.	\$0.105	\$0.3445	\$0.4495	8
N.M.	\$0.17	\$0.0188	\$0.1888	47
N.Y.	\$0.08	\$0.1687	\$0.2487	37
N.C.	\$0.403	\$0.0025	\$0.4055	9

State Gasoline Tax Rates (Dollars per Gallon)

As of January 1, 2025

State	Excise Tax	Other Taxes and Fees	Total	Rank
N.D.	\$0.23	\$0.0003	\$0.2303	41
Ohio	\$0.385		\$0.385	14
Okla.	\$0.19	\$0.01	\$0.20	44
Ore.	\$0.40		\$0.40	11
Pa.	\$0.576	\$0.011	\$0.587	3
R.I.	\$0.37	\$0.0112	\$0.3812	15
S.C.	\$0.28	\$0.0075	\$0.2875	28
S.D.	\$0.28	\$0.02	\$0.30	26
Tenn.	\$0.26	\$0.014	\$0.274	33
Tex.	\$0.20		\$0.20	44
Utah	\$0.385	\$0.0065	\$0.3915	13
Vt.	\$0.121	\$0.1958	\$0.3168	22
Va.	\$0.308	\$0.096	\$0.404	10
Wash.	\$0.494	\$0.0342	\$0.5282	4
W.Va.	\$0.205	\$0.152	\$0.357	16
Wis.	\$0.309	\$0.02	\$0.329	20
Wyo.	\$0.23	\$0.01	\$0.24	38
D.C.	\$0.235	\$0.118	\$0.353	(17)

- (a) California's cap-and-trade program and low-carbon fuels program add implied excise taxes of 27 cents and 12 cents, respectively.
- (b) In Connecticut, the Petroleum Products Gross Earnings tax adds an implied excise tax of 27 cents.
- (c) Illinois's rate does not include additional taxes levied by Cook, DuPage, Kane, Lake, and McHenry Counties or the city of Chicago.

Note: Excise taxes are special taxes on specific goods or activities (such as gasoline, tobacco, or gambling) rather than general tax bases such as income or consumption. Excise taxes are often included in the final price of products and services, and are hidden to consumers.

In order to determine the the average tax rate on a gallon of fuel, rates may include any of the following: excise taxes, environmental fees, storage tank taxes, other fees or taxes, and general sales tax. In states where gasoline is subject to the general sales tax, or where the fuel tax is based on the average sale price, the average rate is sensitive to changes in the price of gasoline. States that fully or partially apply general sales taxes to gasoline are California, Connecticut, Illinois, Indiana, Michigan, and New York. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Sources: Bloomberg Tax; state statutes; Tax Foundation calculations.

Share of State & Local Road Spending Covered by State & Local Tolls, User Fees, & User Taxes

Fiscal Year 2022

State	Gasoline & License Taxes	Rank	Tolls & User Fees	Total: Tolls, User Fees, & User Taxes	Rank
U.S.	43.4%		11.4%	54.8%	
Ala.	50.8%	13	0.5%	51.3%	22
Alaska	7.0%	50	4.0%	11.0%	50
Ariz.	41.4%	21	1.7%	43.1%	30
Ark.	37.1%	27	0.3%	37.5%	36
Calif.	66.7%	2	4.7%	71.4%	6
Colo.	35.7%	28	9.7%	45.4%	27
Conn.	33.0%	35	0.7%	33.7%	44
Del.	25.1%	45	48.5%	73.6%	4
Fla.	43.5%	17	19.0%	62.4%	11
Ga.	37.3%	26	2.7%	40.0%	33
Hawaii	72.5%	1	0.6%	73.0%	5
Idaho	51.2%	11	4.0%	55.2%	17
Ill.	57.7%	5	16.9%	74.5%	2
Ind.	51.8%	9	0.4%	52.3%	21
Iowa	48.3%	14	0.2%	48.6%	24
Kans.	35.2%	29	8.7%	43.8%	28
Ky.	34.1%	31	3.5%	37.5%	35
La.	29.2%	41	1.0%	30.2%	46
Maine	30.2%	40	13.3%	43.5%	29
Md.	48.0%	15	23.1%	71.1%	7
Mass.	33.2%	34	30.2%	63.5%	10
Mich.	47.3%	16	2.7%	49.9%	23
Minn.	33.2%	33	4.0%	37.2%	37
Miss.	34.1%	30	0.6%	34.7%	41
Mo.	37.3%	25	1.3%	38.7%	34
Mont.	51.4%	10	3.3%	54.7%	18
Nebr.	32.4%	38	2.1%	34.5%	42
Nev.	40.5%	22	0.6%	41.1%	31
N.H.	37.6%	24	20.1%	57.6%	16
N.J.	21.6%	49	53.9%	75.5%	1
N.M.	39.1%	23	1.1%	40.2%	32
N.Y.	28.7%	42	45.7%	74.4%	3

Share of State & Local Road Spending Covered by State & Local Tolls, User Fees, & User Taxes

Fiscal Year 2022

State	Gasoline & License Taxes	Rank	Tolls & User Fees	Total: Tolls, User Fees, & User Taxes	Rank
N.C.	50.9%	12	3.3%	54.2%	20
N.D.	24.0%	48	1.8%	25.8%	49
Ohio	61.5%	3	6.9%	68.3%	8
Okla.	42.9%	19	11.5%	54.4%	19
Ore.	53.1%	7	4.5%	57.6%	15
Pa.	41.8%	20	16.5%	58.3%	14
R.I.	24.1%	47	12.5%	36.5%	38
S.C.	54.6%	6	6.3%	60.9%	13
S.D.	27.9%	44	1.1%	28.9%	48
Tenn.	61.0%	4	0.1%	61.1%	12
Tex.	34.0%	32	13.8%	47.8%	26
Utah	32.4%	37	1.7%	34.1%	43
Vt.	28.4%	43	1.1%	29.5%	47
Va.	31.3%	39	5.2%	36.5%	39
Wash.	51.9%	8	12.3%	64.2%	9
W.Va.	24.2%	46	10.7%	34.9%	40
Wis.	43.4%	18	5.1%	48.5%	25
Wyo.	33.0%	36	0.8%	33.7%	45
D.C.	12.5%	(50)	0.4%	12.8%	(50)

Note: D.C.'s ranks do not affect states' ranks, but the figures in parentheses indicate where it would rank if included.

Source: Tax Foundation calculations from the US Census Bureau, "Annual Survey of State and Local Government Finances."

State Cigarette Excise Tax Rates (Dollars per 20-Pack)

As of January 1, 2025

State	Tax Rate	Rank	State	Tax Rate	Rank
Fed.	\$1.0066		Mont.	\$1.70	26
Ala.	\$0.675	40	Nebr.	\$0.64	41
Alaska	\$2.00	19	Nev.	\$1.80	24
Ariz.	\$2.00	19	N.H.	\$1.78	25
Ark.	\$1.15	35	N.J.	\$2.70	13
Calif.	\$2.87	12	N.M.	\$2.00	19
Colo.	\$2.24	16	N.Y. (b)	\$5.35	1
Conn.	\$4.35	3	N.C.	\$0.45	47
Del.	\$2.10	17	N.D.	\$0.44	48
Fla.	\$1.339	32	Ohio	\$1.60	28
Ga.	\$0.37	49	Okla.	\$2.03	18
Hawaii	\$3.20	8	Ore.	\$3.33	7
Idaho	\$0.57	45	Pa.	\$2.60	14
Ill.	\$2.98	11	R.I.	\$4.25	4
Ind.	\$0.995	38	S.C.	\$0.57	45
Iowa	\$1.36	31	S.D.	\$1.53	29
Kans.	\$1.29	33	Tenn.	\$0.62	42
Ky.	\$1.10	36	Tex.	\$1.41	30
La.	\$1.08	37	Utah	\$1.70	26
Maine	\$2.00	19	Vt.	\$3.08	9
Md.	\$5.00	2	Va.	\$0.60	43
Mass.	\$3.51	6	Wash.	\$3.025	10
Mich.	\$2.00	19	W.Va.	\$1.20	34
Minn. (a)	\$3.826	5	Wis.	\$2.52	15
Miss.	\$0.68	39	Wyo.	\$0.60	43
Mo.	\$0.17	50	D.C. (a)	\$5.03	(2)

(a) Rate includes “in lieu” cigarette sales tax collected at wholesale.

(b) New York City levies an additional \$1.50 local excise.

Note: Local taxes are not included and can be substantial. D.C.’s rank does not affect states’ ranks, but the figure in parentheses indicates where it would rank if included.

Sources: Bloomberg Tax; state revenue departments; Tax Foundation.

State Vapor Excise Tax Rates

As of January 1, 2025

State	Tax Rate
Calif.	52.92% of wholesale price; 12.5% of retail
Colo.	56% of manufacturing price
Conn.	\$0.40/ml closed; 10% of wholesale for other vapor products
Del.	\$0.05/ml
Ga.	Open: 7% of wholesale; Closed: \$0.05/ml
Hawaii	70% of wholesale
Ill.	15% of wholesale
Ind.	Open: 15% of retail; Closed: 15% of wholesale
Kans.	\$0.05/ml
Ky.	Open: 15% of wholesale; Closed: \$1.50/cartridge
La.	\$0.15/ml
Maine	43% of wholesale
Md.	pen: 12% of retail; Closed: 60% of retail
Mass.	75% of wholesale
Minn. (a)	95% of wholesale
Nebr.	10% retail if >3 ml; \$0.05/mL if ≤3 ml)
Nev.	30% of wholesale
N.H.	Open: 8% of wholesale; Closed: \$0.30/ml
N.J.	Open: 10% of retail; Closed: \$0.10/ml
N.M.	Open: 12.5% of wholesale; Closed: \$0.50 per cartridge
N.Y.	20% of retail
N.C.	\$0.05/ml
Ohio	\$0.10/ml
Ore.	65% of wholesale
Pa.	40% of wholesale
R.I.	Open: 10% of wholesale; Closed: \$0.50/ml
Utah	56% of manufacturing price
Vt.	92% of wholesale
Va.	\$0.11/ml
Wash.	Open: \$0.09/ml; Closed: \$0.27/ml
W.Va.	\$0.075/ml
Wis.	\$0.05/ml
Wyo.	15% of wholesale
D.C.	71% of wholesale

(a) Tax is on the wholesale cost of any product containing or derived from tobacco. The tax on an e-cigarette starter kit is calculated on the total cost unless the nicotine cartridges are sold separately and then the tax is levied only on the value of the nicotine cartridge.

Note: Several states (Alaska, Illinois, and Maryland) impose local taxes as well as general sales taxes on vapor products. Those are not included here. Manufacturing value generally refers to the value paid by wholesale. Wholesale value refers to either the price paid by the wholesaler or the price paid by retail to wholesale.

Sources: State statutes; Bloomberg Tax.

State Recreational Marijuana
Excise Tax Rates

As of January 1, 2025

State	Tax Rate
Alaska	\$50/oz. mature flowers; \$25/oz. immature flowers; \$15/oz. trim; \$1 per clone
Ariz.	16% excise tax (retail price)
Calif.	15% excise tax (retail gross receipts)
Colo.	15% excise tax (levied on wholesale at average market rate); 15% excise tax (retail price)
Conn.	3% excise tax (retail price); \$0.00625 per milligram of THC in plants; \$0.00275 per milligram of THC in edibles; \$0.009 per milligram of THC in other cannabis products; \$1 per THC Infused Beverage
Del. (a)	15% excise tax (retail price)
Ill.	7% excise tax (wholesale gross receipts); 10% tax on cannabis flower or products with ≤35% THC; 20% tax on products infused with cannabis, such as edible products; 25% tax on any product with a THC concentration >35%
Maine	10% excise tax (retail price); \$335/lb. flower; \$94/lb. trim; \$35 per mature plant; \$1.5 per immature plant or seedling; \$0.30 per seed
Md.	9% excise tax (retail price)
Mass.	10.75% excise tax (retail price)
Mich.	10% excise tax (retail price)
Minn.	10% excise tax (retail gross receipts)
Mo.	6% excise tax (retail price)
Mont.	20% excise tax (retail price)
Nev.	15% excise tax (fair market value at wholesale); 10% excise tax (retail price)
N.J.	\$2.50 per ounce
N.M.	12% excise tax (retail price)

State Recreational Marijuana Excise Tax Rates

As of January 1, 2025

State	Tax Rate
N.Y.	9% excise tax (wholesale price); 13% excise tax (retail price)
Ohio	10% excise tax (retail price)
Ore.	17% excise tax (retail price)
R.I.	13% excise tax (retail price)
Vt.	14% excise tax (retail price)
Wash.	37% excise tax (retail price)

(a) As of January 2025, retail sale of recreational marijuana had not yet started.

Note: District of Columbia voters approved legalization and purchase of marijuana in 2014 but federal law prohibits any action to implement it. In 2018, the New Hampshire legislature voted to legalize the possession and growing of marijuana, but sales are not yet permitted. Alabama, Georgia, Idaho, Indiana, Iowa, Kansas, Kentucky, Louisiana, Minnesota, Nebraska, North Carolina, South Carolina, Oklahoma, Rhode Island, and Tennessee impose a controlled substance tax on the purchase of illegal products. Several states impose local taxes as well as general sales taxes on marijuana products. Those are not included here.

Sources: State statutes; Bloomberg Tax.

State Spirits Excise Tax Rates
(Dollars per Gallon)

As of January 1, 2025

State	Tax Rate	Rank	State	Tax Rate	Rank
Fed.	\$13.50		Mont. (a)	\$10.55	13
Ala. (a)	\$22.87	3	Nebr.	\$3.75	38
Alaska (b)	\$12.80	10	Nev. (b)	\$3.60	39
Ariz.	\$3.00	43	N.H. (a)	--	--
Ark. (c, d)	\$9.47	15	N.J.	\$5.50	28
Calif. (b)	\$3.30	40	N.M.	\$6.06	24
Colo.	\$2.28	47	N.Y. (b)	\$6.44	23
Conn. (b)	\$5.94	26	N.C. (a)	\$18.23	5
Del. (b)	\$4.50	34	N.D. (b, d)	\$4.93	32
Fla. (b)	\$6.50	22	Ohio (a)	\$12.33	11
Ga. (b)	\$3.79	37	Okla.	\$5.56	27
Hawaii	\$5.98	25	Ore. (a)	\$22.86	4
Idaho (a)	\$12.94	9	Pa. (a)	\$7.48	21
Ill. (b)	\$8.55	20	R.I. (b)	\$5.40	31
Ind. (b)	\$2.68	44	S.C. (c)	\$5.42	30
Iowa (a)	\$15.14	7	S.D. (b, d)	\$4.93	32
Kans.	\$2.50	45	Tenn. (c)	\$4.46	35
Ky. (e)	\$9.56	14	Tex. (b)	\$2.40	46
La. (b)	\$3.03	42	Utah (a)	\$16.07	6
Maine (a)	\$11.93	12	Vt. (a)	\$9.06	16
Md. (b, d)	\$5.46	29	Va. (a)	\$23.47	2
Mass. (b)	\$4.05	36	Wash. (d, f)	\$36.98	1
Mich. (a)	\$14.61	8	W.Va. (a)	\$8.98	17
Minn. (c, d)	\$8.74	19	Wis.	\$3.25	41
Miss. (a)	\$8.88	18	Wyo. (a)	--	--
Mo.	\$2.00	48	D.C. (d)	\$6.68	(22)

- (a) Control states, where the government controls all sales. Products can be subject to ad valorem mark-up as well as excise taxes.
- (b) Different rates also applicable according to alcohol content, place of production, size of container, or place purchased (on- or off-premise or onboard airlines).
- (c) Includes case fees and/or bottle fees which may vary with size of container.
- (d) Includes sales taxes specific to alcoholic beverages.
- (e) Includes the wholesale tax rate of 11%, converted to a gallonage excise tax rate.
- (f) Includes the retail (17%) and distributor (5%/10%) license fees, converted into a gallonage excise tax rate.

Note: Rates are those applicable to off-premise sales of 40% alcohol by volume (a.b.v.) distilled spirits in 750ml containers. At the federal level, spirits are subject to a tiered tax system. Federal rates are \$2.70 per proof gallon on the first 100,000 gallons per calendar year, \$13.34/proof gallon for more than 100,000 gallons but less than 22.23 million gallons, and \$13.50/proof gallon for more than 22.23 million gallons. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. The alcohol excise tax provisions of the Tax Cuts and Jobs Act were made permanent as of Dec. 27, 2020.

Sources: Distilled Spirits Council of the United States; Alcohol and Tobacco Tax and Trade Bureau.

State Wine Excise Tax Rates (Dollars per Gallon)

As of January 1, 2025

State	Tax Rate	Rank	State	Tax Rate	Rank
Fed.	\$1.07		Mont. (a)	\$1.06	20
Ala. (a)	\$1.70	5	Nebr. (a)	\$0.95	23
Alaska	\$2.50	2	Nev. (a)	\$0.70	30
Ariz. (a)	\$0.84	26	N.H. (a, e)	--	--
Ark. (b, c)	\$1.58	9	N.J.	\$0.88	24
Calif. (a)	\$0.20	45	N.M. (a)	\$1.70	5
Colo. (a)	\$0.32	40	N.Y.	\$0.30	41
Conn. (a)	\$0.792	27	N.C. (a)	\$1.00	22
Del.	\$1.63	8	N.D. (a)	\$1.17	18
Fla. (a)	\$2.25	3	Ohio (a)	\$0.32	39
Ga. (a)	\$1.51	10	Okla. (a)	\$0.72	29
Hawaii (a)	\$1.38	15	Ore. (a)	\$0.67	31
Idaho (a)	\$0.45	37	Pa. (e)	--	--
Ill. (a)	\$1.39	14	R.I. (a)	\$1.40	13
Ind. (a)	\$0.47	36	S.C. (a)	\$1.08	19
Iowa (a)	\$1.75	4	S.D. (a, c)	\$1.44	12
Kans. (a)	\$0.30	41	Tenn. (b)	\$1.27	16
Ky. (d)	\$3.82	1	Tex. (a)	\$0.20	44
La. (a)	\$0.76	28	Utah (e)	--	--
Maine (a)	\$0.60	32	Vt. (a)	\$0.55	33
Md. (c)	\$1.64	7	Va. (a)	\$1.51	10
Mass. (a)	\$0.55	33	Wash. (a)	\$0.87	25
Mich. (a)	\$0.51	35	W.Va. (a)	\$1.00	21
Minn. (b, c)	\$1.25	17	Wis. (a)	\$0.25	43
Miss. (a, e)	--	--	Wyo. (e)	--	--
Mo.	\$0.42	38	D.C. (a, c)	\$2.07	(4)

- (a) Different rates also applicable to alcohol content, place of production, size of container, place purchased (on- or off-premise or on board airlines), or type of wine (carbonated, vermouth, etc.).
- (b) Includes case fees and/or bottle fees which may vary with size of container.
- (c) Includes sales taxes specific to alcoholic beverages.
- (d) Includes the wholesale tax rate of 10%, converted to a gallonage excise tax rate.
- (e) Control states, where the government controls all sales. Products can be subject to ad valorem markup as well as excise taxes. Only license state volume-based tax rates are shown.

Note: Rates are those applicable to off-premise sales of 11% alcohol by volume (a.b.v.) non-carbonated wine in 750ml containers. Federal rates vary by alcohol content and type of wine, ranging up to \$3.15 for 21-24% alcohol and \$3.40 for sparkling wine. Federal rates also vary based on number of gallons sold. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Sources: Distilled Spirits Council of the United States; Alcohol Tax and Trade Bureau.

State Beer Excise Tax Rates (Dollars per Gallon)

As of January 1, 2025

State	Tax Rate	Rank	State	Tax Rate	Rank
Fed.	\$0.58		Mont.	\$0.14	40
Ala. (a)	\$0.53	8	Nebr.	\$0.31	20
Alaska	\$1.07	2	Nev.	\$0.16	36
Ariz.	\$0.16	36	N.H.	\$0.30	21
Ark. (b, c)	\$0.38	18	N.J.	\$0.12	42
Calif.	\$0.20	29	N.M.	\$0.41	15
Colo.	\$0.08	46	N.Y.	\$0.14	39
Conn.	\$0.19	30	N.C. (d)	\$0.62	6
Del.	\$0.26	24	N.D. (d)	\$0.43	13
Fla. (d)	\$0.48	9	Ohio (d)	\$0.18	34
Ga. (a, d)	\$0.48	9	Okla. (d)	\$0.40	16
Hawaii (d)	\$0.93	3	Ore.	\$0.08	45
Idaho (d)	\$0.15	38	Pa.	\$0.08	46
Ill.	\$0.23	27	R.I. (c)	\$0.12	41
Ind.	\$0.12	43	S.C.	\$0.77	5
Iowa (d)	\$0.19	32	S.D.	\$0.27	22
Kans.	\$0.18	33	Tenn. (e)	\$1.29	1
Ky. (e)	\$0.89	4	Tex. (d)	\$0.19	31
La. (d)	\$0.40	16	Utah (d)	\$0.43	12
Maine	\$0.35	19	Vt.	\$0.27	23
Md. (b)	\$0.60	7	Va. (d)	\$0.26	26
Mass.	\$0.11	44	Wash. (d)	\$0.26	25
Mich.	\$0.20	28	W.Va.	\$0.18	35
Minn. (b, d)	\$0.47	11	Wis. (d)	\$0.06	48
Miss.	\$0.43	14	Wyo.	\$0.02	50
Mo.	\$0.06	49	D.C. (b)	\$0.79	(5)

- (a) Statewide local rates exist in Alabama (\$0.52/gallon) and Georgia (\$0.53/gallon).
- (b) Includes sales taxes specific to alcoholic beverages.
- (c) Includes case fees and/or bottle fees which may vary with the size of container.
- (d) Different rates also applicable according to alcohol content, place of production, size of container, or place purchased (on- or off-premise or onboard airlines).
- (e) Includes the wholesale tax rate in Kentucky (10%) and Tennessee (\$35.60 per barrel), converted into a gallonage excise tax rate.

Note: Rates are those applicable to off-premise sales of 4.7% alcohol by volume (a.b.v.) beer in 12-ounce containers which have been imported from outside the state. At the federal level, beer is subject to differing tax rates. Small domestic brewers are taxed between \$0.11/gallon and \$0.516/gallon. All other brewers are taxed at rates between \$0.516/gallon and \$0.58/gallon. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Sources: Distilled Spirits Council of the United States; Alcohol and Tobacco Tax and Trade Bureau; state revenue departments.

State & Local Cell Phone Tax Rates

As of July 1, 2024

State	Average State-Local Tax Rate	Rank	State	Average State-Local Tax Rate	Rank
Fed. (a)	12.80%		Mont.	7.03%	48
Ala.	12.64%	25	Nebr.	20.40%	5
Alaska	14.63%	17	Nev.	5.10%	49
Ariz.	12.70%	24	N.H.	9.23%	37
Ark.	21.46%	3	N.J.	9.31%	35
Calif.	13.19%	20	N.M.	13.00%	22
Colo.	13.18%	21	N.Y.	20.57%	4
Conn.	8.31%	44	N.C.	9.12%	39
Del.	8.64%	43	N.D.	15.80%	13
Fla.	15.09%	15	Ohio	9.03%	40
Ga.	12.92%	23	Okla.	18.31%	8
Hawaii	8.01%	46	Ore.	8.93%	41
Idaho	3.35%	50	Pa.	17.81%	9
Ill.	23.24%	1	R.I.	15.72%	14
Ind.	11.55%	29	S.C.	13.49%	19
Iowa	10.07%	33	S.D.	16.70%	11
Kans.	18.43%	6	Tenn.	13.97%	18
Ky.	11.51%	30	Tex.	17.47%	10
La.	11.94%	27	Utah	18.43%	6
Maine	9.28%	36	Vt.	8.90%	42
Md.	16.21%	12	Va.	7.80%	47
Mass.	10.72%	31	Wash.	21.60%	2
Mich.	10.05%	34	W.Va.	11.95%	26
Minn.	11.92%	28	Wis.	8.23%	45
Miss.	10.13%	32	Wyo.	9.23%	37
Mo.	14.92%	16	D.C.	12.26%	(26)

(a) The federal tax listed is the federal Universal Service Fund (USF).

Note: The local tax rate is calculated as the average of the tax in the largest city and the capital city. Figures include state and local general sales taxes. D.C.’s rank does not affect states’ ranks, but the figure in parentheses indicates where it would rank if included.

Source: Tax Foundation, “Excise Taxes and Fees on Wireless Services Increased 8.8 Percent in 2024.”

Sales Tax Treatment of Groceries, Candy, & Soda

As of January 1, 2025

State	State General Sales Tax	Grocery Treatment	Candy Treated as Groceries?	Soda Treated as Groceries?
Ala.	4.00%	3.00%	Yes	Yes
Alaska	--	--	--	--
Ariz.	5.60%	Exempt	Yes	Yes
Ark.	6.50%	0.125%	No	No
Calif. (a)	7.25%	Exempt	Yes	No
Colo.	2.90%	Exempt	No	No
Conn.	6.35%	Exempt	No	No
Del.	--	--	--	--
Fla.	6.00%	Exempt	No	No
Ga.	4.00%	Exempt	Yes	Yes
Hawaii	4.00%	Included in Base	Yes	Yes
Idaho	6.00%	Included in Base	Yes	Yes
Ill.	6.25%	1.00%	No	No
Ind.	7.00%	Exempt	No	No
Iowa	6.00%	Exempt	No	No
Kans.	6.50%	Exempt	Yes	Yes
Ky.	6.00%	Exempt	No	No
La.	5.00%	Exempt	Yes	Yes
Maine	5.50%	Exempt	No	No
Md.	6.00%	Exempt	No	No
Mass.	6.25%	Exempt	Yes	Yes
Mich.	6.00%	Exempt	Yes	Yes
Minn.	6.875%	Exempt	No	No
Miss.	7.00%	Included in Base	Yes	Yes
Mo.	4.225%	1.225%	Yes	Yes
Mont.	--	--	--	--
Nebr.	5.50%	Exempt	Yes	Yes
Nev.	6.85%	Exempt	Yes	Yes
N.H.	--	--	--	--
N.J.	6.625%	Exempt	No	No
N.M.	4.875%	Exempt	Yes	Yes
N.Y.	4.00%	Exempt	No	No
N.C.	4.75%	Exempt	No	No
N.D.	5.00%	Exempt	No	No
Ohio	5.75%	Exempt	Yes	No

Sales Tax Treatment of Groceries, Candy, & Soda

As of January 1, 2025

State	State General Sales Tax	Grocery Treatment	Candy Treated as Groceries?	Soda Treated as Groceries?
Okla.	4.50%	Exempt	Yes	Yes
Ore.	--	--	--	--
Pa.	6.00%	Exempt	Yes	No
R.I.	7.00%	Exempt	No	No
S.C.	6.00%	Exempt	Yes	Yes
S.D.	4.20%	Included in Base	Yes	Yes
Tenn.	7.00%	4.00%	No	Yes
Tex.	6.25%	Exempt	No	No
Utah (a)	6.10%	3.00%	Yes	Yes
Vt.	6.00%	Exempt	Yes	No
Va. (a)	5.30%	Exempt	Yes	Yes
Wash.	6.50%	Exempt	Yes	No
W.Va.	6.00%	Exempt	Yes	No
Wis.	5.00%	Exempt	No	No
Wyo.	4.00%	Exempt	Yes	Yes
D.C. (b)	6.00%	Exempt	No	No

(a) Three states levy mandatory, statewide, local add-on sales taxes: California (1.25%), Utah (1.25%), and Virginia (1%). We include these in their state sales tax.

(b) The District of Columbia taxes soft drinks at a higher rate of 8 percent.

Source: Bloomberg Tax; state statutes.

State & Local Excise Tax Collections per Capita

Fiscal Year 2022

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$697		Mont.	\$804	14
Ala.	\$741	18	Nebr.	\$378	49
Alaska	\$620	30	Nev.	\$1,320	2
Ariz.	\$351	50	N.H.	\$694	22
Ark.	\$624	29	N.J.	\$611	31
Calif.	\$688	25	N.M.	\$486	44
Colo.	\$713	19	N.Y.	\$783	15
Conn.	\$868	11	N.C.	\$553	37
Del.	\$660	26	N.D.	\$706	21
Fla.	\$608	32	Ohio	\$748	17
Ga.	\$440	45	Okla.	\$497	43
Hawaii	\$1,190	3	Ore.	\$817	13
Idaho	\$391	48	Pa.	\$883	8
Ill.	\$1,143	4	R.I.	\$818	12
Ind.	\$691	24	S.C.	\$512	40
Iowa	\$587	33	S.D.	\$655	27
Kans.	\$508	41	Tenn.	\$651	28
Ky.	\$763	16	Tex.	\$691	23
La.	\$710	20	Utah	\$563	35
Maine	\$584	34	Vt.	\$1,323	1
Md.	\$1,018	5	Va.	\$873	10
Mass.	\$508	42	Wash.	\$940	6
Mich.	\$513	38	W.Va.	\$924	7
Minn.	\$880	9	Wis.	\$513	39
Miss.	\$557	36	Wyo.	\$424	46
Mo.	\$415	47	D.C.	\$614	(31)

Note: Excise taxes are sales and other special taxes imposed on select items, such as tobacco products, alcoholic beverages, and motor fuels. This table also includes excise taxes, or selective sales taxes, on amusements, insurance premiums, parimutuels, and public utilities. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 42 for people per household by state.

Source: US Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.

Property Taxes Paid as a Percentage of Owner-Occupied Housing Value

Calendar Year 2023

State	Effective Tax Rate	Rank	State	Effective Tax Rate	Rank
U.S.	0.91%		Mont.	0.60%	35
Ala.	0.36%	49	Nebr.	1.43%	4
Alaska	0.91%	21	Nev.	0.49%	42
Ariz.	0.44%	48	N.H.	1.41%	6
Ark.	0.53%	39	N.J.	1.77%	2
Calif.	0.70%	32	N.M.	0.61%	34
Colo.	0.50%	41	N.Y.	1.26%	9
Conn.	1.48%	3	N.C.	0.62%	33
Del.	0.50%	40	N.D.	0.94%	19
Fla.	0.74%	30	Ohio	1.31%	8
Ga.	0.77%	26	Okla.	0.77%	25
Hawaii	0.32%	50	Ore.	0.78%	24
Idaho	0.48%	44	Pa.	1.19%	13
Ill.	1.83%	1	R.I.	1.05%	15
Ind.	0.77%	27	S.C.	0.47%	47
Iowa	1.23%	11	S.D.	0.99%	17
Kans.	1.19%	12	Tenn.	0.49%	43
Ky.	0.73%	31	Tex.	1.36%	7
La.	0.55%	37	Utah	0.47%	46
Maine	0.94%	20	Vt.	1.42%	5
Md.	0.90%	22	Va.	0.77%	28
Mass.	0.97%	18	Wash.	0.75%	29
Mich.	1.15%	14	W.Va.	0.48%	45
Minn.	0.99%	16	Wis.	1.25%	10
Miss.	0.58%	36	Wyo.	0.55%	38
Mo.	0.88%	23	D.C.	0.61%	(34)

Note: The figures in this table are effective property tax rates on owner-occupied housing (total real taxes paid/total home value). As a result, the data exclude property taxes paid by businesses, renters, and others. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Sources: US Census Bureau, "American Community Survey"; Tax Foundation calculations.

State & Local Property Tax Collections per Capita

Fiscal Year 2022

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$1,949		Mont.	\$1,937	19
Ala.	\$698	50	Nebr.	\$2,271	11
Alaska	\$2,386	10	Nev.	\$1,351	36
Ariz.	\$1,266	37	N.H.	\$3,660	1
Ark.	\$863	49	N.J.	\$3,622	2
Calif.	\$2,131	14	N.M.	\$1,105	42
Colo.	\$2,126	15	N.Y.	\$3,302	4
Conn.	\$3,361	3	N.C.	\$1,176	40
Del.	\$1,164	41	N.D.	\$1,620	29
Fla.	\$1,686	28	Ohio	\$1,614	30
Ga.	\$1,469	32	Okla.	\$942	48
Hawaii	\$1,602	31	Ore.	\$1,884	21
Idaho	\$1,085	44	Pa.	\$1,715	25
Ill.	\$2,595	7	R.I.	\$2,523	9
Ind.	\$1,259	38	S.C.	\$1,444	33
Iowa	\$1,998	18	S.D.	\$1,695	27
Kans.	\$1,801	24	Tenn.	\$976	47
Ky.	\$1,020	46	Tex.	\$2,248	12
La.	\$1,034	45	Utah	\$1,354	35
Maine	\$2,565	8	Vt.	\$3,181	5
Md.	\$1,866	22	Va.	\$2,019	16
Mass.	\$2,986	6	Wash.	\$1,999	17
Mich.	\$1,702	26	W.Va.	\$1,103	43
Minn.	\$1,914	20	Wis.	\$1,831	23
Miss.	\$1,225	39	Wyo.	\$2,152	13
Mo.	\$1,363	34	D.C.	\$4,321	(1)

Note: D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 42 for people per household by state.

Source: US Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.

State Capital Stock Tax Rates

As of January 1, 2025

State	Tax Rate	Max Payment
Ala.	0.175%	\$15,000
Ark.	0.3%	Unlimited
Conn. (a, b)	0.26%	\$1,000,000
Del.	0.04%	\$200,000
Ga.	(c)	\$5,000
Ill. (d)	0.1%	\$2,000,000
La. (e)	0.275%	Unlimited
Mass.	0.26%	Unlimited
Miss. (b)	0.1%	Unlimited
Nebr. (f)	(c)	(f)
N.Y.	0.1875%	\$5,000,000
N.C.	0.15%	Unlimited
S.C.	0.1%	Unlimited
Tenn.	0.25%	Unlimited
Wyo.	0.02%	Unlimited

- (a) Taxpayer pays the greater of corporate income tax or capital stock tax (officially called capital base tax) liability.
- (b) Tax will be fully phased out by January 1, 2028.
- (c) Based on a fixed dollar payment schedule. Effective tax rates decrease as taxable capital increases.
- (d) The tax rate is 0.15% for the first year and 0.1% for all following years.
- (e) The first \$300,000 of taxable capital is exempt from tax. Repealed effective January 1, 2026.
- (f) Nebraska's corporation occupation tax is due every other year. The maximum tax is \$23,990 for domestic (Nebraska) corporations and \$30,000 for foreign (out-of-state) corporations.

Note: Capital stock taxes are levied on net assets of a company or its market capitalization.

Sources: State statutes; state revenue departments; Bloomberg Tax.

State Estate Tax Rates & Exemptions

As of January 1, 2025

State	Exemption	Rate (Min. to Max.)
Conn. (a)	\$13,990,000	12%
Hawaii	\$5,490,000	10.0% - 20.0%
Ill.	\$4,000,000	0.8% - 16.0%
Maine	\$7,000,000	8.0% - 12.0%
Md. (b)	\$5,000,000	0.8% - 16.0%
Mass.	\$2,000,000	0.8% - 16.0%
Minn.	\$3,000,000	13.0% - 16.0%
N.Y. (c)	\$7,160,000	3.06% - 16.0%
Ore.	\$1,000,000	10.0%-16.0%
R.I.	\$1,802,431	0.8% - 16.0%
Vt.	\$5,000,000	16.00%
Wash.	\$2,193,000	10.0% - 20.0%
D.C.	\$4,873,200	11.2% - 16.0%

(a) Connecticut’s exclusion matches the federal threshold as of January 1, 2023. Estate tax currently capped at \$15 million.
(b) Maryland has both an estate and an inheritance tax. See Table 37.
(c) New York has a cliff at 105% of the exemption amount, after which the exemption no longer applies.

Sources: Bloomberg Tax; state statutes.

State Inheritance Tax Rates & Exemptions

As of January 1, 2025

State	Heir type	Exemption	Rate (Min. to Max.)
Ky.	Class A	100% exempt	0%
	Class B	\$1,000	4% - 16%
	Class C	\$500	6% - 16%
Md. (a)	Spouse/Lineal Heirs	100% exempt	0%
	All others	No exemption	10%
Nebr. (b)	Spouses	100% exempt	0%
	Immediate Relatives	\$100,000	1%
	Remote Relatives	\$40,000	11%
	All others	\$25,000	15%
N.J. (c)	Class A	100% exempt	0%
	Class C	\$25,000	11% - 16%
	Class D	No exemption	15% - 16%
	Class E	100% exempt	0%
Pa. (d)	Spouses and Minor Children	100% exempt	0%
	Lineal Heirs	No exemption	4.5%
	Siblings	No exemption	12%
	Others	No exemption	15%

(a) Maryland has both an estate tax and an inheritance tax. See Table 36.

(b) Nebraska's inheritance tax is levied at the county level.

(c) Class C is for non-immediate family members; Class D, non-related individuals; Class E, charitable organizations.

(d) Parent-to-child transfers to children 21 years and under, transfers of farms and farming equipment, and transfers of some family-owned businesses are exempt.

Note: Inheritance taxes are levied on the posthumous transfer of assets based on relationship to the decedent. Generally, Class A beneficiaries are spouses, children, and often siblings. Class B beneficiaries are non-immediate family members. Class C beneficiaries are non-family members. Unlike estate taxes, the term "exemption" here applies not to the size of the estate but to the size of the gift itself.

Sources: Bloomberg Tax; state statutes.

State Debt per Capita
Fiscal Year 2022

State	Debt per Capita	Rank	State	Debt per Capita	Rank
U.S.	\$3,342		Mont.	\$2,626	29
Ala.	\$2,225	36	Nebr.	\$1,390	41
Alaska	\$7,479	6	Nev.	\$1,188	45
Ariz.	\$958	49	N.H.	\$5,330	9
Ark.	\$2,505	34	N.J.	\$6,213	7
Calif.	\$4,077	13	N.M.	\$3,078	25
Colo.	\$3,521	21	N.Y.	\$7,779	5
Conn.	\$9,162	3	N.C.	\$1,324	42
Del.	\$4,041	14	N.D.	\$4,551	10
Fla.	\$1,011	48	Ohio	\$2,827	27
Ga.	\$1,273	43	Okla.	\$2,518	33
Hawaii	\$8,259	4	Ore.	\$3,442	22
Idaho	\$483	50	Pa.	\$3,657	19
Ill.	\$3,302	23	R.I.	\$5,633	8
Ind.	\$1,241	44	S.C.	\$2,881	26
Iowa	\$2,158	37	S.D.	\$4,374	11
Kans.	\$2,591	31	Tenn.	\$1,154	46
Ky.	\$2,240	35	Tex.	\$2,139	38
La.	\$3,583	20	Utah	\$1,810	40
Maine	\$2,816	28	Vt.	\$3,983	16
Md.	\$4,110	12	Va.	\$3,763	18
Mass.	\$9,349	2	Wash.	\$3,794	17
Mich.	\$2,604	30	W.Va.	\$11,244	1
Minn.	\$3,102	24	Wis.	\$4,013	15
Miss.	\$2,538	32	Wyo.	\$2,057	39
Mo.	\$1,138	47			

Note: This shows total outstanding debt at the end of the fiscal year.
D.C. is included only in combined state and local data; see Table 39. See
Table 42 for people per household by state.

Sources: US Census Bureau, “Annual Survey of State and Local
Government Finances”; Tax Foundation calculations.

State & Local Debt per Capita

Fiscal Year 2022

State	Debt per Capita	Rank	State	Debt per Capita	Rank
U.S.	\$9,476		Mont.	\$5,463	44
Ala.	\$6,189	34	Nebr.	\$8,555	21
Alaska	\$11,586	9	Nev.	\$7,425	24
Ariz.	\$5,176	46	N.H.	\$7,399	25
Ark.	\$5,832	38	N.J.	\$9,398	16
Calif.	\$14,273	2	N.M.	\$6,002	36
Colo.	\$12,739	6	N.Y.	\$17,846	1
Conn.	\$12,589	7	N.C.	\$4,314	48
Del.	\$7,236	28	N.D.	\$10,804	11
Fla.	\$5,739	40	Ohio	\$6,130	35
Ga.	\$5,586	42	Okla.	\$5,368	45
Hawaii	\$14,138	3	Ore.	\$10,066	13
Idaho	\$1,915	50	Pa.	\$8,838	20
Ill.	\$10,575	12	R.I.	\$8,359	22
Ind.	\$5,734	41	S.C.	\$7,254	27
Iowa	\$7,129	29	S.D.	\$7,382	26
Kans.	\$7,858	23	Tenn.	\$6,312	33
Ky.	\$9,488	15	Tex.	\$10,957	10
La.	\$6,584	32	Utah	\$6,599	31
Maine	\$5,550	43	Vt.	\$5,806	39
Md.	\$9,837	14	Va.	\$9,236	18
Mass.	\$12,891	5	Wash.	\$11,709	8
Mich.	\$7,119	30	W.Va.	\$13,160	4
Minn.	\$8,976	19	Wis.	\$9,241	17
Miss.	\$4,985	47	Wyo.	\$3,913	49
Mo.	\$5,872	37	D.C.	\$30,849	(1)

Note: This shows total outstanding debt at the end of the fiscal year. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 42 for people per household by state.

Sources: US Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.

Funded Ratio of Public Pension Plans

Fiscal Year 2024

State	Funded Ratio	Rank	State	Funded Ratio	Rank
Ala.	78%	30	Nebr.	109%	1
Alaska	78%	32	Nev.	85%	17
Ariz.	76%	35	N.H.	70%	40
Ark.	84%	19	N.J.	57%	48
Calif.	81%	28	N.M.	68%	43
Colo.	75%	36	N.Y.	93%	9
Conn.	64%	45	N.C.	89%	12
Del.	89%	13	N.D.	69%	42
Fla.	84%	20	Ohio	81%	24
Ga.	81%	27	Okla.	86%	16
Hawaii	63%	46	Ore.	81%	23
Idaho	83%	21	Pa.	70%	39
Ill.	52%	50	R.I.	78%	31
Ind.	79%	29	S.C.	69%	41
Iowa	92%	10	S.D.	100%	7
Kans.	81%	25	Tenn.	108%	2
Ky.	54%	49	Tex.	82%	22
La.	78%	33	Utah	104%	3
Maine	88%	14	Vt.	67%	44
Md.	73%	38	Va.	91%	11
Mass.	77%	34	Wash.	103%	4
Mich.	81%	26	W.Va.	100%	6
Minn.	93%	8	Wis.	102%	5
Miss.	57%	47	Wyo.	87%	15
Mo.	85%	18	D.C.	113%	(1)
Mont.	74%	37			

Note: Funded ratio is defined as the level of assets in proportion to accrued pension liability.
Source: Equable Institute.

Income per Capita by State

Calendar Year 2023

State	Income per Capita	Rank	State	Income per Capita	Rank
US	\$67,549		Mont.	\$64,989	29
Ala.	\$54,209	48	Nebr.	\$71,347	17
Alaska	\$71,611	16	Nev.	\$66,238	25
Ariz.	\$62,543	34	N.H.	\$78,944	9
Ark.	\$57,635	44	N.J.	\$82,103	4
Calif.	\$81,255	6	N.M.	\$55,343	47
Colo.	\$80,068	8	N.Y.	\$82,323	3
Conn.	\$89,945	2	N.C.	\$61,839	36
Del.	\$66,850	23	N.D.	\$72,041	15
Fla.	\$68,703	19	Ohio	\$61,495	37
Ga.	\$59,882	41	Okla.	\$60,545	40
Hawaii	\$66,175	26	Ore.	\$67,838	20
Idaho	\$59,385	42	Pa.	\$68,945	18
Ill.	\$72,245	14	R.I.	\$67,562	21
Ind.	\$61,243	38	S.C.	\$57,332	45
Iowa	\$62,779	32	S.D.	\$72,466	13
Kans.	\$66,115	27	Tenn.	\$62,229	35
Ky.	\$55,360	46	Tex.	\$66,252	24
La.	\$58,845	43	Utah	\$64,175	31
Maine	\$65,105	28	Vt.	\$66,932	22
Md.	\$75,391	10	Va.	\$73,841	11
Mass.	\$90,596	1	Wash.	\$80,930	7
Mich.	\$61,144	39	W.Va.	\$52,826	49
Minn.	\$72,557	12	Wis.	\$64,976	30
Miss.	\$49,652	50	Wyo.	\$82,060	5
Mo.	\$62,604	33	D.C.	\$106,816	(1)

Note: Per capita personal income is total personal income divided by total midyear population. All dollar estimates are in current dollars (not adjusted for inflation). D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Source: US Bureau of Economic Analysis.

People per Household by State

2019-2023

State	2019	2023	State	2019	2023
US	2.61	2.49	Mont.	2.38	2.38
Ala.	2.52	2.50	Nebr.	2.44	2.44
Alaska	2.79	2.63	Nev.	2.66	2.62
Ariz.	2.67	2.54	N.H.	2.44	2.44
Ark.	2.52	2.48	N.J.	2.65	2.61
Calif.	2.94	2.86	N.M.	2.59	2.51
Colo.	2.52	2.45	N.Y.	2.54	2.51
Conn.	2.51	2.47	N.C.	2.52	2.46
Del.	2.52	2.48	N.D.	2.28	2.31
Fla.	2.66	2.51	Ohio	2.40	2.38
Ga.	2.69	2.64	Okla.	2.57	2.51
Hawaii	2.95	2.88	Ore.	2.50	2.43
Idaho	2.68	2.66	Pa.	2.42	2.40
Ill.	2.54	2.48	R.I.	2.50	2.40
Ind.	2.52	2.47	S.C.	2.54	2.45
Iowa	2.38	2.38	S.D.	2.40	2.42
Kans.	2.49	2.46	Tenn.	2.51	2.47
Ky.	2.48	2.45	Tex.	2.84	2.70
La.	2.60	2.52	Utah	3.08	2.99
Maine	2.28	2.27	Vt.	2.28	2.30
Md.	2.65	2.58	Va.	2.60	2.53
Mass.	2.51	2.45	Wash.	2.55	2.51
Mich.	2.46	2.43	W.Va.	2.40	2.40
Minn.	2.48	2.44	Wis.	2.38	2.35
Miss.	2.62	2.52	Wyo.	2.42	2.38
Mo.	2.43	2.42	D.C.	2.29	1.99

Note: This does not include persons living in institutionalized housing, defined as adult or juvenile correctional institutions, some medical and military facilities, hospitals and psychiatric facilities.

Source: US Census Bureau.

Tax and Transfer Distributions

Fiscal Year 2019

Household Effective Tax Incidence Rates

Quintile	Total	Federal	State & Local
1	10.1%	2.3%	7.8%
2	13.9%	4.9%	8.9%
3	22.4%	12.5%	9.9%
4	28.0%	17.9%	10.1%
5	41.4%	29.3%	12.1%

Household Effective Rates of Taxes and Transfers

Quintile	Total
1	-127.0%
2	-31.0%
3	2.0%
4	15.9%
5	30.7%

Sources: Bureau of Economic Analysis; Bureau of Labor Statistics; Social Security Administration; Centers for Medicare and Medicaid Services; US Department of Veterans Affairs; Tax Foundation analysis.

Principles of Sound Tax Policy

As a nonpartisan, educational organization, the Tax Foundation has earned a reputation for independence and credibility. All Tax Foundation research is guided by the principles of sound tax policy, which should serve as touchstones for policymakers and taxpayers everywhere.

SIMPLICITY: Tax codes should be easy for taxpayers to comply with and for governments to administer and enforce.


TRANSPARENCY: Tax policies should clearly and plainly define what taxpayers must pay and when they must pay it. Disguising tax burdens in complex structures should be avoided. Additionally, any changes to the tax code should be made with careful consideration, input, and open hearings.


NEUTRALITY: Taxes should neither encourage nor discourage personal or business decisions. The purpose of taxes is to raise needed revenue, not to favor or punish specific industries, activities, and products. Minimizing tax preferences broadens the tax base, so that the government can raise sufficient revenue with lower rates.

STABILITY: Taxpayers deserve consistency and predictability in the tax code. Governments should avoid enacting temporary tax laws, including tax holidays, amnesties, and retroactive changes.

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2025 *STATE TAX* *COMPETITIVENESS INDEX*

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