



CENTER FOR TAX POLICY

# TAXPAYER REPORT

HOW COLORADO  
COMPARES

## State Taxes and Spending

2006 Edition

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## Colorado State and Local Revenue and Spending, FY 2003-2004

Colorado remained one of the most fiscally decentralized states in the nation, with relatively strong local governments and a weak state government during FY 2003-04. Colorado was one of only four states in which the state government generated less tax revenue than the local governments. This historical pattern of weak state government has been reinforced by constitutional revenue limits adopted in the past two decades.

There are two primary ways of comparing states in terms of revenues and expenditures. The first is the per capita measure, derived from dividing the government revenue or functional spending area by the total population. The second method relates the revenue or function to the total personal income (wages, salaries, dividends, interest, etc.) of a state. As income varies widely among the states, this method takes into account these financial differences. The data in this report are from the Census Bureau's *State and Local Government Finances* for FY 2003-04, released in July of 2006. As Colorado was a relatively wealthy state in 2004, ranking 8<sup>th</sup> among the states in per capita income, it usually drops in rank when the per \$1,000 of income method, the second way of measuring, is used for comparisons.

Colorado's state and local governments received over \$28 billion in total general revenue in FY 2003-04. This included revenue from the federal government, taxes, charges, utility and insurance trust (primarily state retirement) receipts. Colorado ranked 28<sup>th</sup> among the states and the District of Columbia in per capita terms and 46<sup>th</sup> when related to the personal income of the state, as shown in Table I.

Intergovernmental revenue from the federal government to Colorado state and local governments totaled over \$5.2 billion. It included federal grants and transfers to these units. Colorado ranked 47<sup>th</sup> on both measures in Table II. Colorado's demographic characteristics of high income and a relatively young population contributed to the state receiving less federal assistance, as many federal programs are based on a per capita income formula and many programs are targeted to senior citizens.

Charges and miscellaneous general revenue totaled over \$8.3 billion, including current charges by institutions of higher education (\$1.5 billion), hospitals (\$1.1 billion), airports (\$569 million) and miscellaneous revenue of \$3 billion. Colorado placed rather high in the national comparison, 5<sup>th</sup> in per capita terms and 21<sup>st</sup> per \$1,000 of income, as shown in Table III.

Colorado's state and local governments generated about \$14.6 billion in taxes during FY 2003-04. This included such sources as property, sales, income and other taxes. The combined total gives a better overall perspective of tax burdens in an individual state as it includes tax receipts from both state and local governments. In some states, the state government is dominant, while in others local governments prevail. Colorado ranked

26<sup>th</sup>, below the national average, in per capita state and local taxes and 47<sup>th</sup> when those tax collections were related to personal income, as seen in Table IV.

The next two tables show the dichotomy of Colorado state and local taxes. In terms of state government taxes, Colorado ranked 48<sup>th</sup> in per capita terms and 49<sup>th</sup> per \$1,000 of income in FY 2003-04. Colorado was nearly \$500 below the national average in per capita state government taxes. It exceeded only South Dakota and Texas for this measure. When related to income, Colorado was 50<sup>th</sup> in the previous year in state government taxes and surpassed only New Hampshire in FY 2003-04, as shown in Table V.

While Colorado placed near the bottom in state government taxes, it ranked near the top in local government taxes, reaching the 8<sup>th</sup> spot in per capita terms and 13<sup>th</sup> when related to income. Colorado collected slightly more than \$200 above the national per capita average for local government taxes. Table VI shows that with the exception of Illinois, these states plus the District of Columbia were located on the eastern seaboard.

In separating state government and local government taxes, Colorado ranked 48<sup>th</sup> in the state government share of combined state and local taxes. Less than half (48.4%) were generated by Colorado's state government. Colorado surpassed only Texas and New York in terms of the share going to state government. Conversely, Colorado ranked 3<sup>rd</sup> in its share of taxes collected by local governments, with nearly 52% of combined taxes generated at the local level as shown in Table VII.

Table VIII displays the percentage share of major sources of state and local tax revenue on a state-by-state basis. Colorado nearly mirrors the national average for state and local property taxes. Colorado's state government receives no property tax receipts. Colorado is less dependent upon state general sales taxes than are other states. In terms of local general sales taxes, Colorado local governments are very dependent on that source. Only Louisiana exceeds Colorado among the states in that source's share of state and local tax receipts. State individual income taxes accounted for nearly one-quarter of combined state and local taxes in Colorado, compared with about 20% nationally. Finally, Colorado had relatively small amounts of all other taxes – including selective sales, corporation income, severance, etc. Alaska, Delaware and Nevada received over 40% of their total tax revenue from these other taxes.

A more detailed look at tax sources by level of government is shown in Table IX and the following three charts. Colorado is close to national averages for combined state and local taxes coming from property and individual income sources. However, Colorado exceeds the nation in general sales dependency but is lower for all other taxes as is pictured in Chart I. In terms of state government, about one-half of Colorado's state receipts came from individual income taxes. The national average was about one-third. Colorado's dependence on income taxes makes the state more vulnerable during economic downturns as income tax receipts are the first to decline. In addition, revenue from capital gains also plunge significantly during recessions and losses are deducted

during the next few years, compounding the revenue decrease. This reliance on income tax revenue lowered Colorado's share of the other tax sources as depicted in Chart II.

On the other hand, Colorado's local governments received 30% of their tax revenue from general sales taxes, nearly three times the national average of 11%. The dependence on sales taxes has significantly impacted land-use decisions in Colorado as municipalities seek to expand and enhance revenue-generating commercial property located within their jurisdictions. This has served to exacerbate fiscal disparities among local governments. Chart III also shows that Colorado was ten percentage points lower than the national average for property taxes as a revenue source. Both of these sources served to reduce Colorado local government's reliance on other taxes as shown in Chart III. While Colorado collects relatively high local government taxes, it is a result of the sales tax system and not property tax receipts.

This next section describes various tax sources and how Colorado ranks on both per capita and per \$1,000 of income basis. Colorado fell below the national average for state and local property taxes. Note that Colorado's state government receives no revenue from property taxes, as is the case for most state governments. Colorado ranked 24<sup>th</sup> in per capita property taxes and 33<sup>rd</sup> when related to income as shown in Table X. Colorado's relatively high ranking in local government taxes was not a result of the property tax component.

Colorado was slightly ahead of the national average in combined state and local general sales taxes, ranking 17<sup>th</sup>. It placed 27<sup>th</sup> when related to income in Table XI. The next two tables point out the difference between state and local governments in Colorado. Table XII shows that Colorado ranked 43<sup>rd</sup> out of 45 states in per capita state general sales taxes and 44<sup>th</sup> when related to income, significantly below the national average. Conversely, Colorado ranked 3<sup>rd</sup> in local general sales taxes on both a per capita and per income basis. As the District of Columbia placed first, Colorado was second among the states after Louisiana, which allows its school districts to levy a sales tax. Interestingly, only 35 states allow local governments to collect sales taxes and eight of those collected less than \$50 per capita. Colorado placed in the middle (25<sup>th</sup>) in per capita state motor fuels tax collections and 36<sup>th</sup> when that source was related to income as shown in Table XIV.

Colorado's largest single source of state government revenue is the individual income tax. As shown in Table XV, Colorado ranked 18<sup>th</sup>, below the national average in per capita state individual income tax receipts and 30<sup>th</sup> per income of the 43 states that levy an income tax. For corporation income taxes, shown in Table XVI, Colorado place 41<sup>st</sup> per capita and 42<sup>nd</sup> per income for the 46 states with a state corporation income tax. Table XVII shows the percentage of income remaining after subtracting state and local taxes. Colorado ranked 5<sup>th</sup> highest with 91.2% of per capita income remaining after taxes. This did not include the impact of federal government taxes.

The next section looks at spending by governmental function. It combines both state and local government in order to better compare spending categories and to account for

structural differences among states. Colorado state and local governments spent over \$28 billion in direct general expenditures during FY 2003-04. Table XVIII shows Colorado placing 25<sup>th</sup>, slightly below the national average in per capita terms and 46<sup>th</sup> in per \$1,000 terms. Note that all of these expenditure tables include the District of Columbia.

The largest functional item of both state and local government is education. Colorado state and local governments spent over \$9.7 billion on education during FY 2003-04, the largest category of state and local spending. Nearly all of the spending for K-12 was allocated to local government and most of higher education spending was apportioned to state government. Table XIX shows Colorado ranking 29<sup>th</sup> in per capita state and local spending for elementary and secondary education and 46<sup>th</sup> when related to income. Colorado placed 22<sup>nd</sup> for per capita spending on higher education and 33<sup>rd</sup> when related to income as shown in Table XX. It is important to note that higher education spending includes the tuition that students pay as well as public and private research grants and also spending on financial aid, dormitories, bookstores, etc. During the recent state budget downturn, higher education appropriations were cut in order to balance the state budget.

Table XXI shows that Colorado places 50<sup>th</sup> (out of 50 states plus the District of Columbia) in per capita and per \$1,000 on income on spending for public welfare. It ranked 18<sup>th</sup>, just below the national average in per capita terms and 22<sup>nd</sup> per income in spending for hospitals, as shown in Table XXII.

Colorado spent at a higher rate for highways in FY 2003-04. Colorado ranked 15<sup>th</sup>, above the national average on highway spending, and 22<sup>nd</sup> when related to income, according to Table XXIII. State and local spending on police and fire protection are shown in Tables XXIV and XXV. While Colorado exceeded the national average on per capita police protection but below per \$1,000, it surpassed the national average on fire protection on both a per capita and per \$1,000 basis. Colorado ranked 22<sup>nd</sup> in per capita spending on corrections and 33<sup>rd</sup> per income, both below the national average. Colorado reported its highest ranking on spending for parks and recreation at second in per capita terms and 3<sup>rd</sup> when related to income in Table XXVII. Colorado was below Nevada in per capita spending and below Nevada and Arizona when related to income.

Colorado fell below the national average in both per capita and per \$1,000 methods for community development as shown in Table XXVIII. It was also below on both for spending on health, ranking 20 in per capita terms and 26<sup>th</sup> per \$1,000 of income as seen in Table XXIX. Interest on general debt spending put Colorado above the national average on both methods of analysis, ranking 11<sup>th</sup> per capita and 16<sup>th</sup> per income according to Table XXX.

## Summary of Revenue and Spending, FY 2003-04

	Table	Colorado Ranking		Number States +D.C.
		<u>Per Capita</u>	<u>Per \$1,000</u>	
<b>Revenue</b>				
State and Local General Revenue	I	28	46	50+DC
State and Local Intergovernmental Revenue	II	47	47	50+DC
State and Local Charges and Misc. Revenue	III	5	21	50+DC
State and Local Taxes	IV	26	47	50+DC
State Government Taxes	V	48	49	50
Local Government Taxes	VI	8	13	50+DC
<i>State Government Share of State and Local Taxes</i>	VII	48		50
<i>Local Government Share of State and Local Taxes</i>	VII	3		50
State and Local Property Taxes	X	24	33	50+DC
State and Local General Sales Taxes	XI	17	27	46+DC
State Government General Sales Taxes	XII	43	44	45
Local Government General Sales Taxes	XIII	3	3	35+DC
State Government Motor Fuels Taxes	XIV	25	36	50
State Government Individual Income Taxes	XV	18	30	43
State Government Corporation Income Taxes	XVI	41	42	46
<i>Percentage of Income Remaining After State/Local Taxes</i>	XVII	5		50+DC
<b>Expenditures (State and Local)</b>				
State and Local Direct General Expenditures	XVIII	25	46	50+DC
Elementary and Secondary Education	XIX	29	46	50+DC
Higher Education	XX	22	33	50+DC
Public Welfare	XXI	50	50	50+DC
Hospitals	XXII	18	22	50+DC
Highways	XXIII	15	22	50+DC
Police Protection	XXIV	15	22	50+DC
Fire Protection	XXV	15	17	50+DC
Corrections	XXVI	22	33	50+DC
Parks and Recreation	XXVII	2	3	50+DC
Housing and Community Development	XXVIII	22	30	50+DC
Health	XXIX	20	26	50+DC
Interest on General Debt	XXX	11	16	50+DC

Computed by Center for Tax Policy

SOURCE: U.S. Census Bureau, *State and Local Government Finances by Level of Government and by State:2003-04*, released July, 2006; Population, Census Bureau, *Annual Estimates* series, July 1, 2004, released December 22, 2005; Income, Bureau of Economic Analysis, *Annual State Personal Income* series, 2004; revised, released March 28, 2006.

TABLE I

**State and Local Government General Revenue, FY 2003-2004  
Per Capita and Per \$1,000 of Personal Income**

<u>Rank</u>	<u>State</u>	<u>Per Capita</u>	<u>Rank</u>	<u>State</u>	<u>Per \$1,000</u>
1	District of Col.	13,785	1	Alaska	381
2	Alaska	12,967	2	Wyoming	327
3	Wyoming	11,195	3	District of Col.	269
4	New York	9,304	4	West Virginia	255
5	Delaware	7,529	5	New Mexico	250
6	Connecticut	7,399	6	New York	243
7	Massachusetts	7,362	7	Maine	241
8	Vermont	7,354	8	Mississippi	238
9	Maine	7,238	9	North Dakota	232
10	Rhode Island	7,187	10	Vermont	231
11	New Jersey	7,092	11	Louisiana	227
12	California	7,028	12	Montana	226
13	Minnesota	6,912	13	South Carolina	217
14	North Dakota	6,833	14	Utah	215
15	Nebraska	6,677	15	Delaware	211
16	Maryland	6,613	16	Rhode Island	210
17	West Virginia	6,580	17	Arkansas	208
18	New Mexico	6,556	18	Idaho	207
19	Hawaii	6,513	19	Nebraska	206
20	Michigan	6,483	20	Alabama	204
21	Wisconsin	6,455	21	Kentucky	204
	<i>United States Average</i>	<i>6,435</i>	22	Ohio	203
22	Washington	6,405	23	Michigan	202
23	Pennsylvania	6,344	24	Wisconsin	201
24	Ohio	6,311	25	Iowa	201
25	Montana	6,253	26	Hawaii	200
26	Iowa	6,230	27	California	200
27	Louisiana	6,192	28	Oregon	198
<b>28 Colorado</b>	<b>6,112</b>		29	Oklahoma	196
29	Oregon	6,062	30	North Carolina	195
30	Illinois	6,000		<i>United States Average</i>	<i>195</i>
31	Kansas	5,954	31	Kansas	192
32	Florida	5,909	32	Minnesota	191
33	South Carolina	5,887	33	Pennsylvania	190
34	Virginia	5,858	34	Indiana	190
35	Mississippi	5,831	35	South Dakota	188
36	Indiana	5,733	36	Florida	188
37	New Hampshire	5,727	37	Arizona	184
38	Utah	5,715	38	Washington	183
39	North Carolina	5,710	39	Missouri	182
40	South Dakota	5,687	40	Tennessee	180
41	Nevada	5,687	41	Texas	180
42	Alabama	5,643	42	Georgia	178
43	Idaho	5,561	43	Massachusetts	175
44	Missouri	5,553	44	Illinois	173
45	Kentucky	5,549	45	New Jersey	170
46	Texas	5,520	<b>46 Colorado</b>	<b>169</b>	
47	Oklahoma	5,453	47	Nevada	168
48	Tennessee	5,372	48	Maryland	167
49	Arkansas	5,362	49	Connecticut	163
50	Georgia	5,308	50	Virginia	162
51	Arizona	5,261	51	New Hampshire	156

SOURCE: U.S. Census Bureau, *State and Local Government Finances by Level of Government and by State:2003-04*, released July, 2006; Population, Census Bureau, *Annual Estimates* series, July 1, 2004, released December 22, 2005; Income, Bureau of Economic Analysis, *Annual State Personal Income* series, 2004; revised, released March 28, 2006.

TABLE II

**State and Local Intergovernmental Revenue from the Federal Government, FY 2003-2004  
Per Capita and Per \$1,000 of Personal Income**

<u>Rank</u>	<u>State</u>	<u>Per Capita</u>	<u>Rank</u>	<u>State</u>	<u>Per \$1,000</u>
1	District of Col.	4,883	1	Wyoming	114.27
2	Wyoming	3,917	2	Alaska	108.24
3	Alaska	3,680	3	District of Col.	95.46
4	New York	2,370	4	Mississippi	79.34
5	Vermont	2,203	5	New Mexico	76.32
6	North Dakota	2,065	6	West Virginia	73.59
7	Maine	2,036	7	Montana	73.35
8	Montana	2,029	8	North Dakota	70.00
9	New Mexico	1,998	9	Vermont	69.33
10	Rhode Island	1,967	10	Maine	67.75
11	Mississippi	1,945	11	Louisiana	61.96
12	West Virginia	1,898	12	New York	61.94
13	South Dakota	1,765	13	Arkansas	60.25
14	Louisiana	1,691	14	South Dakota	58.42
15	Tennessee	1,616	15	Rhode Island	57.50
16	Massachusetts	1,571	16	Kentucky	55.27
17	Arkansas	1,555	17	South Carolina	54.42
18	California	1,516	18	Alabama	54.41
19	Kentucky	1,507	19	Tennessee	54.15
20	Alabama	1,507	20	Utah	50.02
21	Michigan	1,495	21	Idaho	50.00
22	South Carolina	1,479	22	Oklahoma	49.13
23	Pennsylvania	1,461	23	North Carolina	47.56
24	Iowa	1,458	24	Iowa	46.93
25	Hawaii	1,453	25	Michigan	46.62
26	Nebraska	1,451	26	Arizona	46.12
	<i>United States Average</i>	<i>1,450</i>	27	Ohio	45.72
			28	Missouri	45.68
			29	Oregon	44.99
27	Ohio	1,425	30	Nebraska	44.87
28	Minnesota	1,405	31	Hawaii	44.54
29	North Carolina	1,394	32	Pennsylvania	43.87
30	Missouri	1,392		<i>United States Average</i>	<i>43.86</i>
31	Oregon	1,375	33	California	43.05
32	Oklahoma	1,368	34	Wisconsin	41.02
33	Idaho	1,344	35	Texas	40.09
34	Utah	1,331	36	Indiana	39.01
35	Arizona	1,322	37	Minnesota	38.83
36	Wisconsin	1,320	38	Georgia	37.29
37	Delaware	1,316	39	Massachusetts	37.25
38	Maryland	1,306	40	Kansas	36.92
39	Connecticut	1,287	41	Delaware	36.82
40	Washington	1,247	42	Washington	35.58
41	Texas	1,232	43	Illinois	35.46
42	Illinois	1,231	44	Florida	35.06
43	New Hampshire	1,210	45	New Hampshire	33.05
44	Indiana	1,178	46	Maryland	32.95
45	Kansas	1,147	47	<b>Colorado</b>	<b>31.31</b>
46	New Jersey	1,144	48	Connecticut	28.40
<b>47</b>	<b>Colorado</b>	<b>1,131</b>	49	New Jersey	27.47
48	Georgia	1,110	50	Virginia	26.06
49	Florida	1,103	51	Nevada	24.36
50	Virginia	942			
51	Nevada	823			

SOURCE: U.S. Census Bureau, *State and Local Government Finances by Level of Government and by State:2003-04*, released July, 2006; Population, Census Bureau, *Annual Estimates* series, July 1, 2004, released December 22, 2005; Income, Bureau of Economic Analysis, *Annual State Personal Income* series, 2004; revised, released March 28, 2006.

TABLE III

**State and Local Charges and Miscellaneous General Revenue, FY 2003-2004  
Per Capita and Per \$1,000 of Personal Income**

<u>Rank</u>	<u>State</u>	<u>Per Capita</u>	<u>Rank</u>	<u>State</u>	<u>Per \$1,000</u>
1	Alaska	5,675	1	Alaska	166.93
2	Wyoming	2,840	2	Wyoming	82.84
3	Delaware	2,606	3	West Virginia	75.26
4	West Virginia	1,941	4	Delaware	72.94
<b>5</b>	<b>Colorado</b>	<b>1,813</b>	5	Alabama	65.27
6	Alabama	1,808	6	New Mexico	64.82
7	North Dakota	1,780	7	South Carolina	64.20
8	California	1,776	8	Utah	61.97
9	Oregon	1,770	9	North Dakota	60.37
10	District of Col.	1,750	10	Mississippi	58.82
11	South Carolina	1,745	11	Louisiana	58.66
12	Iowa	1,718	12	Oregon	57.92
13	Florida	1,711	13	Montana	57.89
14	Washington	1,707	14	Idaho	55.39
15	New Mexico	1,697	15	Iowa	55.32
16	Minnesota	1,696	16	Florida	54.38
17	Michigan	1,674	17	Michigan	52.18
18	New York	1,673	18	Indiana	51.50
19	Utah	1,649	19	Oklahoma	50.57
20	Nebraska	1,616	20	California	50.43
21	Louisiana	1,601	<b>21</b>	<b>Colorado</b>	<b>50.21</b>
22	Montana	1,601	22	Nebraska	49.98
23	Massachusetts	1,575	23	Arkansas	49.23
24	Virginia	1,574	24	Washington	48.71
25	Indiana	1,555	25	North Carolina	47.30
	<i>United States Average</i>	<i>1,545</i>	26	Ohio	47.09
			27	Maine	47.02
26	Idaho	1,489	28	Minnesota	46.88
27	Vermont	1,471	29	Kentucky	46.76
28	Ohio	1,467		<i>United States Average</i>	<i>46.75</i>
29	Nevada	1,447	30	Vermont	46.29
30	Mississippi	1,442	31	Kansas	45.88
31	Pennsylvania	1,436	32	Texas	45.79
32	Kansas	1,426	33	Georgia	44.35
33	Wisconsin	1,422	34	Wisconsin	44.20
34	Maine	1,413	35	Missouri	43.92
35	Oklahoma	1,408	36	New York	43.73
36	Texas	1,407	37	Virginia	43.53
37	New Jersey	1,394	38	South Dakota	43.25
38	North Carolina	1,387	39	Pennsylvania	43.12
39	New Hampshire	1,384	40	Nevada	42.83
40	Missouri	1,338	41	Tennessee	40.89
41	Rhode Island	1,329	42	Rhode Island	38.84
42	Georgia	1,321	43	Hawaii	38.24
43	South Dakota	1,307	44	New Hampshire	37.80
44	Maryland	1,292	45	Massachusetts	37.34
45	Kentucky	1,275	46	Arizona	37.24
46	Arkansas	1,271	47	Illinois	34.94
47	Hawaii	1,248	48	District of Col.	34.22
48	Tennessee	1,220	49	New Jersey	33.48
49	Illinois	1,213	50	Maryland	32.59
50	Connecticut	1,190	51	Connecticut	26.26
51	Arizona	1,067			

SOURCE: U.S. Census Bureau, *State and Local Government Finances by Level of Government and by State:2003-04*, released July, 2006; Population, Census Bureau, *Annual Estimates* series, July 1, 2004, released December 22, 2005; Income, Bureau of Economic Analysis, *Annual State Personal Income* series, 2004; revised, released March 28, 2006.

TABLE IV

**State and Local Government Taxes, FY 2003-2004  
Per Capita and Per \$1,000 of Personal Income**

<u>Rank</u>	<u>State</u>	<u>Per Capita</u>	<u>Rank</u>	<u>State</u>	<u>Per \$1,000</u>
1	District of Col.	7,151	1	District of Col.	139.80
2	New York	5,260	2	New York	137.48
3	Connecticut	4,921	3	Wyoming	129.48
4	New Jersey	4,555	4	Maine	126.11
5	Wyoming	4,438	5	Hawaii	116.86
6	Massachusetts	4,216	6	Vermont	115.80
7	Maryland	4,015	7	Wisconsin	115.47
8	Rhode Island	3,891	8	Rhode Island	113.76
9	Hawaii	3,813	9	Nebraska	111.60
10	Minnesota	3,811	10	Ohio	109.73
11	Maine	3,789	11	New Jersey	109.42
12	California	3,736	12	New Mexico	109.26
13	Wisconsin	3,714	13	Kansas	108.78
14	Vermont	3,680	14	Connecticut	108.60
15	Alaska	3,612	15	West Virginia	106.26
16	Nebraska	3,609	16	Alaska	106.23
17	Delaware	3,607	17	Louisiana	106.21
18	Illinois	3,555	18	California	106.07
19	Washington	3,452	19	Minnesota	105.33
20	Pennsylvania	3,447			
	<i>United States Average</i>	<i>3,440</i>		<i>United States Average</i>	<i>104.09</i>
21	Ohio	3,419	20	Pennsylvania	103.46
22	Nevada	3,417	21	Michigan	103.28
23	Kansas	3,381	22	Utah	102.82
24	Virginia	3,342	23	Illinois	102.39
25	Michigan	3,313	24	Idaho	101.50
<b>26 Colorado</b>	<b>3,169</b>		25	Kentucky	101.49
27	New Hampshire	3,133	26	Maryland	101.32
28	Florida	3,094	27	North Dakota	101.29
29	Iowa	3,054	28	Nevada	101.13
30	Indiana	2,999	29	Delaware	100.97
31	North Dakota	2,988	30	Arizona	100.19
32	North Carolina	2,929	31	Massachusetts	99.97
33	Oregon	2,916	32	North Carolina	99.88
34	Louisiana	2,899	33	Mississippi	99.67
35	Texas	2,881	34	Indiana	99.30
36	Georgia	2,877	35	Washington	98.50
37	Arizona	2,871	36	Iowa	98.34
38	New Mexico	2,861	37	Florida	98.32
39	Missouri	2,822	38	Arkansas	98.23
40	Kentucky	2,767	39	South Carolina	97.94
41	West Virginia	2,741	40	Georgia	96.59
42	Utah	2,735	41	Oklahoma	96.18
43	Idaho	2,728	42	Oregon	95.43
44	Oklahoma	2,678	43	Montana	94.84
45	South Carolina	2,662	44	Texas	93.74
46	Montana	2,623	45	Missouri	92.61
47	South Dakota	2,616	46	Virginia	92.42
48	Tennessee	2,536	<b>47 Colorado</b>	<b>87.74</b>	
49	Arkansas	2,536	48	South Dakota	86.60
50	Mississippi	2,444	49	New Hampshire	85.55
51	Alabama	2,328	50	Tennessee	84.98
			51	Alabama	84.06

SOURCE: U.S. Census Bureau, *State and Local Government Finances by Level of Government and by State:2003-04*, released July, 2006; Population, Census Bureau, *Annual Estimates* series, July 1, 2004, released December 22, 2005; Income, Bureau of Economic Analysis, *Annual State Personal Income* series, 2004; revised, released March 28, 2006.

TABLE V

**State Government Taxes, FY 2003-2004  
Per Capita and Per \$1,000 of Personal Income**

<u>Rank</u>	<u>State</u>	<u>Per Capita</u>	<u>Rank</u>	<u>State</u>	<u>Per \$1,000</u>
1	Hawaii	3,050	1	Hawaii	93.48
2	Wyoming	2,975	2	Vermont	89.49
3	Connecticut	2,941	3	Wyoming	86.77
4	Minnesota	2,891	4	New Mexico	80.31
5	Delaware	2,862	5	West Virginia	80.19
6	Vermont	2,844	6	Delaware	80.10
7	Massachusetts	2,628	7	Minnesota	79.90
8	New Jersey	2,416	8	Arkansas	78.61
9	California	2,392	9	Kentucky	74.95
10	New York	2,377	10	Maine	72.64
11	Wisconsin	2,296	11	Mississippi	72.06
12	Michigan	2,241	12	Wisconsin	71.39
13	Washington	2,239	13	Idaho	70.61
14	Rhode Island	2,231	14	Michigan	69.87
15	Maryland	2,217	15	California	67.91
16	Maine	2,183	16	North Carolina	67.23
17	New Mexico	2,103	17	Oklahoma	65.51
18	Nebraska	2,083	18	North Dakota	65.48
19	West Virginia	2,068	19	Rhode Island	65.21
20	Pennsylvania	2,045	20	Utah	65.16
21	Kentucky	2,043	21	Connecticut	64.90
22	Alaska	2,042	22	Nebraska	64.40
23	Arkansas	2,029	23	Washington	63.89
24	Nevada	2,022	24	Indiana	63.58
			25	Montana	63.42
	<i>United States Average</i>	<i>2,014</i>	26	Ohio	62.99
			27	Louisiana	62.93
25	North Carolina	1,971	28	Massachusetts	62.31
26	Ohio	1,963	29	Kansas	62.19
27	Kansas	1,933	30	New York	62.12
28	North Dakota	1,931	31	Pennsylvania	61.39
29	Indiana	1,920			
30	Virginia	1,902		<i>United States Average</i>	<i>61.01</i>
31	Idaho	1,898			
32	Illinois	1,865	32	Alaska	60.06
33	Oklahoma	1,824	33	Nevada	59.84
34	Mississippi	1,767	34	South Carolina	59.62
35	Iowa	1,766	35	Arizona	58.59
36	Florida	1,756	36	New Jersey	58.05
37	Montana	1,754	37	Iowa	56.86
38	Utah	1,733	38	Alabama	56.00
39	Louisiana	1,718	39	Maryland	55.93
40	Oregon	1,699	40	Florida	55.81
41	Arizona	1,679	41	Oregon	55.61
42	Georgia	1,634	42	Georgia	54.86
43	South Carolina	1,621	43	Tennessee	54.18
44	Tennessee	1,617	44	Illinois	53.72
45	Missouri	1,583	45	Virginia	52.61
46	Alabama	1,551	46	Missouri	51.96
47	New Hampshire	1,544	47	South Dakota	45.65
<b>48</b>	<b>Colorado</b>	<b>1,532</b>	48	Texas	44.53
49	South Dakota	1,379	<b>49</b>	<b>Colorado</b>	<b>42.43</b>
50	Texas	1,368	50	New Hampshire	42.16

SOURCE: U.S. Census Bureau, *State and Local Government Finances by Level of Government and by State:2003-04*, released July, 2006; Population, Census Bureau, *Annual Estimates* series, July 1, 2004, released December 22, 2005; Income, Bureau of Economic Analysis, *Annual State Personal Income* series, 2004; revised, released March 28, 2006.

TABLE VI

**Local Government Taxes, FY 2003-2004**  
**Per Capita and Per \$1,000 of Personal Income**

<u>Rank</u>	<u>State</u>	<u>Per Capita</u>	<u>Rank</u>	<u>State</u>	<u>Per \$1,000</u>
1	District of Col.	7,151	1	District of Col.	139.80
2	New York	2,884	2	New York	75.36
3	New Jersey	2,138	3	Maine	53.47
4	Connecticut	1,980	4	New Jersey	51.37
5	Maryland	1,799	5	Texas	49.21
6	Illinois	1,690	6	Illinois	48.67
7	Rhode Island	1,661	7	Rhode Island	48.55
<b>8</b>	<b>Colorado</b>	<b>1,636</b>	8	Nebraska	47.20
9	Maine	1,606	9	Ohio	46.74
10	New Hampshire	1,589	10	Kansas	46.59
11	Massachusetts	1,588	11	Alaska	46.17
12	Alaska	1,570	12	Maryland	45.39
13	Nebraska	1,527	<b>13</b>	<b>Colorado</b>	<b>45.31</b>
14	Texas	1,512	14	Wisconsin	44.08
15	Wyoming	1,464	15	Connecticut	43.70
16	Ohio	1,456	16	New Hampshire	43.39
17	Kansas	1,448	17	Louisiana	43.28
18	Virginia	1,439		<i>United States Average</i>	43.26
	<i>United States Average</i>	1,430			
			18	Wyoming	42.70
19	Wisconsin	1,418	19	Florida	42.51
20	Pennsylvania	1,402	20	Pennsylvania	42.07
21	Nevada	1,395	21	Georgia	41.73
22	California	1,344	22	Arizona	41.60
23	Florida	1,338	23	Iowa	41.48
24	Iowa	1,288	24	Nevada	41.29
25	Georgia	1,243	25	South Dakota	40.95
26	Missouri	1,239	26	Missouri	40.65
27	South Dakota	1,237	27	Oregon	39.83
28	Oregon	1,217	28	Virginia	39.81
29	Washington	1,213	29	South Carolina	38.32
30	Arizona	1,192	30	California	38.16
31	Louisiana	1,181	31	Utah	37.66
32	Indiana	1,079	32	Massachusetts	37.66
33	Michigan	1,072	33	North Dakota	35.81
34	North Dakota	1,056	34	Indiana	35.72
35	South Carolina	1,042	35	Washington	34.62
36	Utah	1,002	36	Michigan	33.41
37	North Carolina	957	37	North Carolina	32.65
38	Minnesota	920	38	Montana	31.43
39	Tennessee	919	39	Idaho	30.88
40	Montana	869	40	Tennessee	30.80
41	Oklahoma	854	41	Oklahoma	30.67
42	Vermont	836	42	New Mexico	28.95
43	Idaho	830	43	Alabama	28.06
44	Alabama	777	44	Mississippi	27.61
45	Hawaii	763	45	Kentucky	26.54
46	New Mexico	758	46	Vermont	26.31
47	Delaware	746	47	West Virginia	26.06
48	Kentucky	724	48	Minnesota	25.42
49	Mississippi	677	49	Hawaii	23.39
50	West Virginia	672	50	Delaware	20.87
51	Arkansas	506	51	Arkansas	19.62

SOURCE: U.S. Census Bureau, *State and Local Government Finances by Level of Government and by State:2003-04*, released July, 2006; Population, Census Bureau, *Annual Estimates* series, July 1, 2004, released December 22, 2005; Income, Bureau of Economic Analysis, *Annual State Personal Income* series, 2004; revised, released March 28, 2006.

TABLE VII

**State Government Share of State and Local Taxes, FY 2003-2004**  
**Local Government Share of State and Local Taxes, FY 2003-04**

State Government			Local Government		
Rank	State	Percent Share	Rank	State	Percent Share
1	Arkansas	80.0%	1	New York	54.8%
2	Hawaii	80.0%	2	Texas	52.5%
3	Delaware	79.3%	<b>3 Colorado</b>		<b>51.6%</b>
4	Vermont	77.3%	4	New Hampshire	50.7%
5	Minnesota	75.9%	5	Illinois	47.5%
6	West Virginia	75.5%	6	South Dakota	47.3%
7	Kentucky	73.8%	7	New Jersey	46.9%
8	New Mexico	73.5%	8	Maryland	44.8%
9	Mississippi	72.3%	9	Missouri	43.9%
10	Idaho	69.6%	10	Alaska	43.5%
11	Oklahoma	68.1%	11	Florida	43.2%
12	Michigan	67.6%	12	Georgia	43.2%
13	North Carolina	67.3%	13	Virginia	43.1%
14	Wyoming	67.0%	14	Kansas	42.8%
15	Montana	66.9%	15	Rhode Island	42.7%
16	Alabama	66.6%	16	Ohio	42.6%
17	Washington	64.9%	17	Maine	42.4%
18	North Dakota	64.6%	18	Nebraska	42.3%
19	Indiana	64.0%	19	Iowa	42.2%
20	California	64.0%	20	Oregon	41.7%
21	Tennessee	63.8%	21	Arizona	41.5%
22	Utah	63.4%			
23	Massachusetts	62.3%		<i>United States Average</i>	<i>41.3%</i>
24	Wisconsin	61.8%			
25	South Carolina	60.9%	22	Nevada	40.8%
26	Connecticut	59.8%	23	Louisiana	40.7%
27	Pennsylvania	59.3%	24	Pennsylvania	40.7%
28	Louisiana	59.3%	25	Connecticut	40.2%
29	Nevada	59.2%	26	South Carolina	39.1%
	<i>United States Average</i>	<i>58.7%</i>	27	Wisconsin	38.2%
			28	Massachusetts	37.7%
			29	Utah	36.6%
30	Arizona	58.5%	30	Tennessee	36.2%
31	Oregon	58.3%	31	California	36.0%
32	Iowa	57.8%	32	Indiana	36.0%
33	Nebraska	57.7%	33	North Dakota	35.4%
34	Maine	57.6%	34	Washington	35.1%
35	Ohio	57.4%	35	Alabama	33.4%
36	Rhode Island	57.3%	36	Montana	33.1%
37	Kansas	57.2%	37	Wyoming	33.0%
38	Virginia	56.9%	38	North Carolina	32.7%
39	Georgia	56.8%	39	Michigan	32.4%
40	Florida	56.8%	40	Oklahoma	31.9%
41	Alaska	56.5%	41	Idaho	30.4%
42	Missouri	56.1%	42	Mississippi	27.7%
43	Maryland	55.2%	43	New Mexico	26.5%
44	New Jersey	53.1%	44	Kentucky	26.2%
45	South Dakota	52.7%	45	West Virginia	24.5%
46	Illinois	52.5%	46	Minnesota	24.1%
47	New Hampshire	49.3%	47	Vermont	22.7%
<b>48 Colorado</b>		<b>48.4%</b>	48	Delaware	20.7%
49	Texas	47.5%	49	Hawaii	20.0%
50	New York	45.2%	50	Arkansas	20.0%

Excludes District of Columbia from calculations

SOURCE: U.S. Census Bureau, *State and Local Government Finances by Level of Government and by State:2003-04*, released July, 2006; Population, Census Bureau, *Annual Estimates* series, July 1, 2004, released December 22, 2005; Income, Bureau of Economic Analysis, *Annual State Personal Income* series, 2004; revised, released March 28, 2006.

Table VIII

## Percentage Share of Major Sources of Tax Revenue, State and Local Government, FY 2003-04

	State and Local <u>Property</u>	State <u>General Sales</u>	Local <u>General Sales</u>	State Individual <u>Income</u>	All <u>Other</u>
Alabama	15.8%	18.0%	12.5%	21.3%	32.4%
Alaska	36.2%	0.0%	6.3%	0.0%	57.6%
Arizona	29.5%	28.6%	10.1%	14.1%	17.7%
Arkansas	15.8%	30.8%	9.8%	24.2%	19.4%
California	25.8%	19.8%	5.8%	27.2%	21.4%
<b>Colorado</b>	<b>32.4%</b>	<b>13.1%</b>	<b>15.5%</b>	<b>23.4%</b>	<b>15.6%</b>
Connecticut	39.5%	18.2%	0.0%	25.1%	17.3%
Delaware	15.1%	0.0%	0.0%	26.1%	58.8%
District of Col.	25.9%	0.0%	18.3%	0.0%	55.8%
Florida	34.4%	31.8%	1.6%	0.0%	32.1%
Georgia	30.6%	19.2%	8.5%	26.6%	15.1%
Hawaii	15.0%	39.5%	0.0%	24.3%	21.2%
Idaho	28.5%	27.2%	0.0%	23.9%	20.4%
Illinois	39.6%	15.3%	2.2%	16.0%	27.0%
Indiana	32.5%	25.5%	0.0%	20.4%	21.6%
Iowa	35.4%	17.9%	4.6%	21.7%	20.4%
Kansas	35.1%	20.9%	5.9%	20.7%	17.3%
Kentucky	18.6%	21.5%	0.1%	24.6%	35.1%
Louisiana	17.3%	20.5%	20.3%	16.8%	25.1%
Maine	42.1%	18.4%	0.0%	23.3%	16.2%
Maryland	27.0%	12.1%	0.0%	23.6%	37.3%
Massachusetts	36.3%	13.9%	0.0%	32.7%	17.1%
Michigan	35.8%	23.6%	0.0%	17.5%	23.1%
Minnesota	25.3%	20.9%	0.3%	29.4%	24.0%
Mississippi	26.2%	35.0%	0.0%	15.0%	23.7%
Missouri	26.5%	18.1%	10.4%	22.9%	22.0%
Montana	39.4%	0.0%	0.0%	24.9%	35.7%
Nebraska	31.8%	24.2%	3.7%	19.7%	20.6%
Nevada	26.9%	28.1%	2.8%	0.0%	42.1%
New Hampshire	61.9%	0.0%	0.0%	1.3%	36.7%
New Jersey	46.1%	15.8%	0.0%	18.7%	19.4%
New Mexico	15.4%	26.5%	9.4%	18.5%	30.2%
New York	31.9%	9.9%	9.2%	24.3%	24.7%
North Carolina	24.4%	17.4%	6.1%	30.0%	22.1%
North Dakota	30.8%	19.3%	3.3%	11.3%	35.3%
Ohio	28.7%	20.1%	3.5%	22.2%	25.4%
Oklahoma	17.4%	16.9%	12.6%	24.6%	28.6%
Oregon	33.0%	0.0%	0.0%	40.8%	26.2%
Pennsylvania	29.3%	18.2%	0.4%	17.1%	34.9%
Rhode Island	41.9%	19.1%	0.0%	21.4%	17.6%
South Carolina	33.1%	24.4%	1.0%	21.8%	19.6%
South Dakota	35.0%	29.1%	10.0%	0.0%	26.0%
Tennessee	24.0%	39.1%	8.3%	0.9%	27.7%
Texas	43.5%	23.9%	5.7%	0.0%	26.9%
Utah	25.2%	23.6%	6.5%	25.6%	19.1%
Vermont	41.6%	11.2%	0.1%	18.8%	28.3%
Virginia	30.9%	11.9%	3.6%	29.7%	23.9%
Washington	29.8%	39.3%	6.4%	0.0%	24.5%
West Virginia	19.7%	20.6%	0.0%	21.5%	38.2%
Wisconsin	36.3%	19.1%	1.2%	25.7%	17.7%
Wyoming	30.5%	20.6%	6.4%	0.0%	42.6%
<i>United States Average</i>	<i>31.5%</i>	<i>19.6%</i>	<i>4.6%</i>	<i>19.4%</i>	<i>24.8%</i>

SOURCE: U.S. Census Bureau, *State and Local Government Finances by Level of Government and by State: 2003-04*

**TABLE IX**

**State and Local Tax Revenue, United States Total and Colorado, 2003-04**  
**(Thousands of Dollars)**

<b>UNITED STATES</b>	<b><u>State and Local</u></b>	<b><u>State</u></b>	<b><u>Local</u></b>
<i>50 states plus D.C.</i>			
Taxes			
Property	318,242,461	10,714,030	307,528,431
Sales and Gross Receipts	360,628,892	293,325,737	67,303,155
General Sales	244,891,334	197,948,848	46,942,486
Selective Sales	115,737,558	95,376,889	20,360,669
Individual Income	215,214,667	196,255,135	18,959,532
Corporation Income	33,715,793	30,229,037	3,486,756
Motor Vehicle Licenses	18,708,983	17,336,128	1,372,855
Other taxes	63,766,479	42,553,711	21,212,768
	<hr/> 1,010,277,275	<hr/> 590,413,778	<hr/> 419,863,497
Taxes			
Property	31.5%	1.8%	73.2%
Sales and Gross Receipts	35.7%	49.7%	16.0%
General Sales	24.2%	33.5%	11.2%
Selective Sales	11.5%	16.2%	4.8%
Individual Income	21.3%	33.2%	4.5%
Corporation Income	3.3%	5.1%	0.8%
Motor Vehicle Licenses	1.9%	2.9%	0.3%
Other taxes	6.3%	7.2%	5.1%
	<hr/> 100.0%	<hr/> 100.0%	<hr/> 100.0%
 <b>COLORADO</b>	 <b><u>State and Local</u></b>	 <b><u>State</u></b>	 <b><u>Local</u></b>
Taxes			
Property	4,722,286	-	4,722,286
Sales and Gross Receipts	5,390,069	2,894,035	2,496,034
General Sales	4,165,468	1,909,246	2,256,222
Selective Sales	1,224,601	984,789	239,812
Individual Income	3,413,891	3,413,891	-
Corporation Income	239,591	239,591	-
Motor Vehicle Licenses	225,898	192,923	32,975
Other taxes	589,827	311,017	278,810
	<hr/> 14,581,562	<hr/> 7,051,457	<hr/> 7,530,105
Taxes			
Property	32.4%	0.0%	62.7%
Sales and Gross Receipts	37.0%	41.0%	33.1%
General Sales	28.6%	27.1%	30.0%
Selective Sales	8.4%	14.0%	3.2%
Individual Income	23.4%	48.4%	0.0%
Corporation Income	1.6%	3.4%	0.0%
Motor Vehicle Licenses	1.5%	2.7%	0.4%
Other taxes	4.0%	4.4%	3.7%
	<hr/> 100.0%	<hr/> 100.0%	<hr/> 100.0%

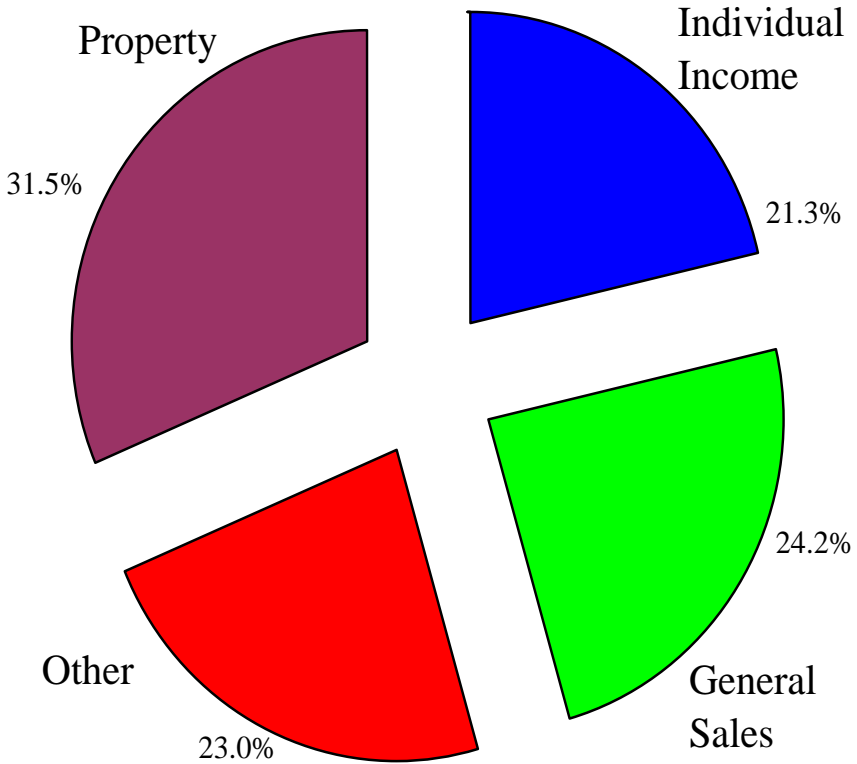
SOURCE: U.S. Census Bureau, *State and Local Government Finances by Level of Government and by State:2003-04*, released July, 2006

# Chart I

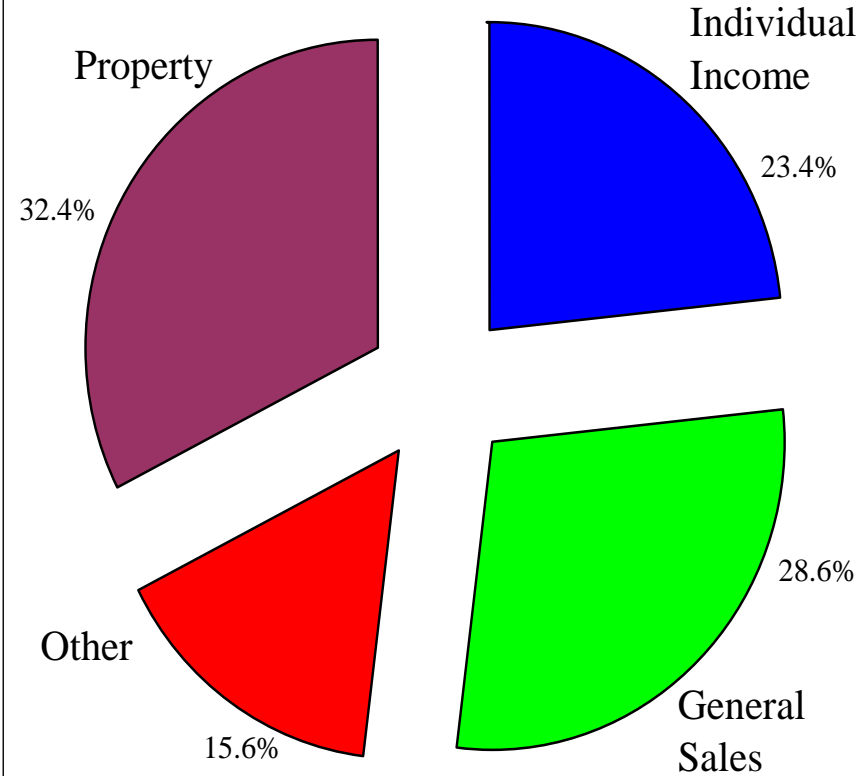
## State and Local Government Percentage Share of Taxes, 2003-04, United States and Colorado

*Colorado close to national averages in tax sources for combined state and local government*

### United States



### Colorado



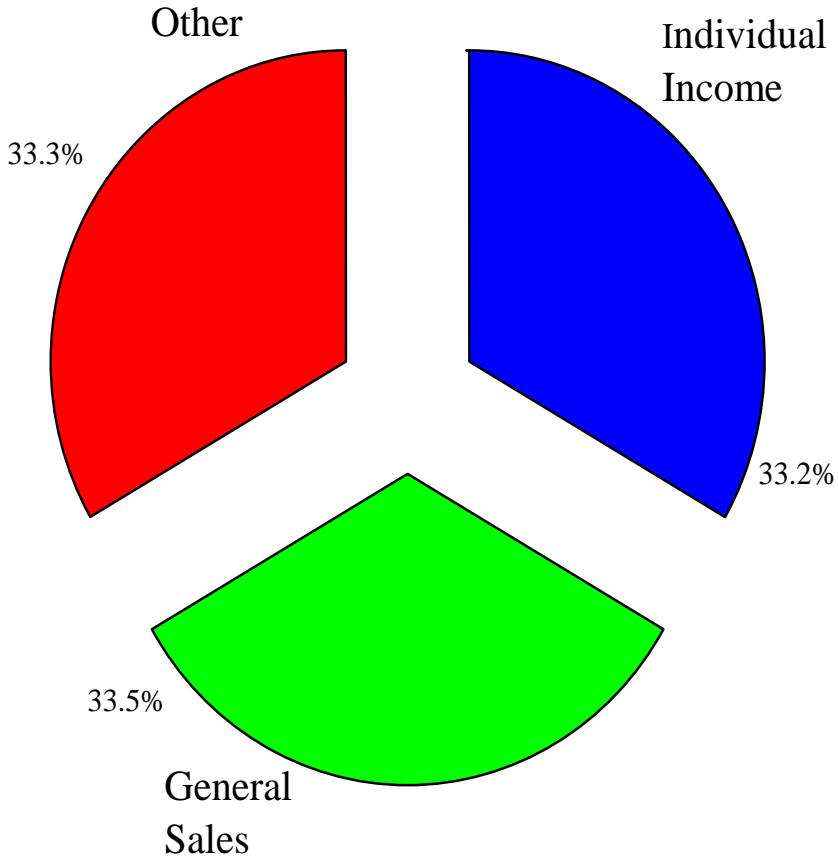
Average of 50 states plus D.C.

## Chart II

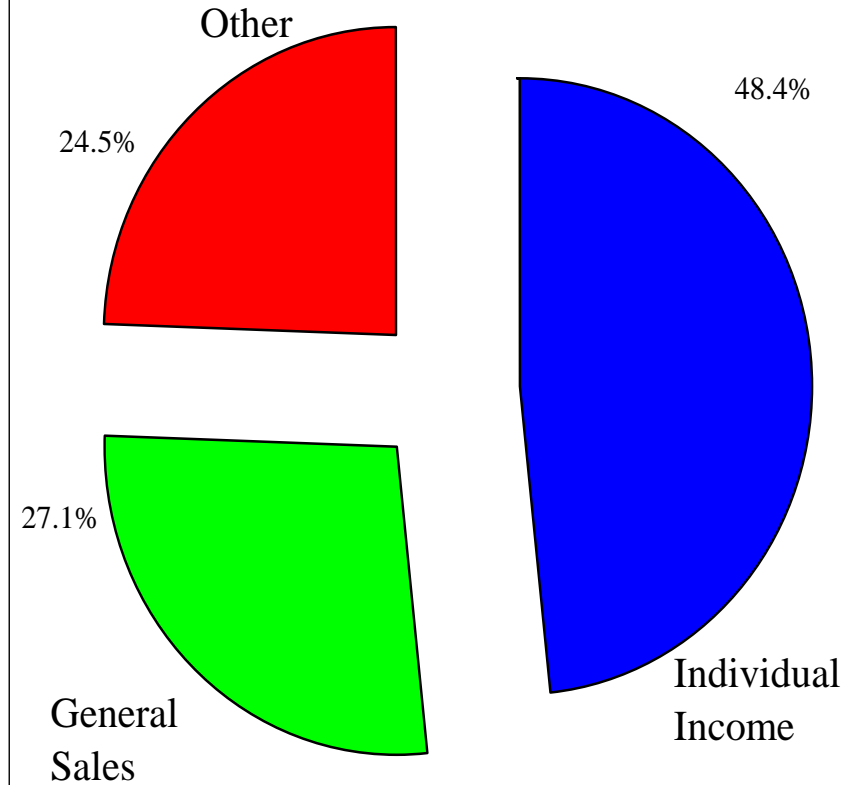
### State Government Percentage Share of Taxes, 2003-04, United States and Colorado

*Half of Colorado state taxes generated by individual income compared with one-third for U.S.*

#### United States



#### Colorado

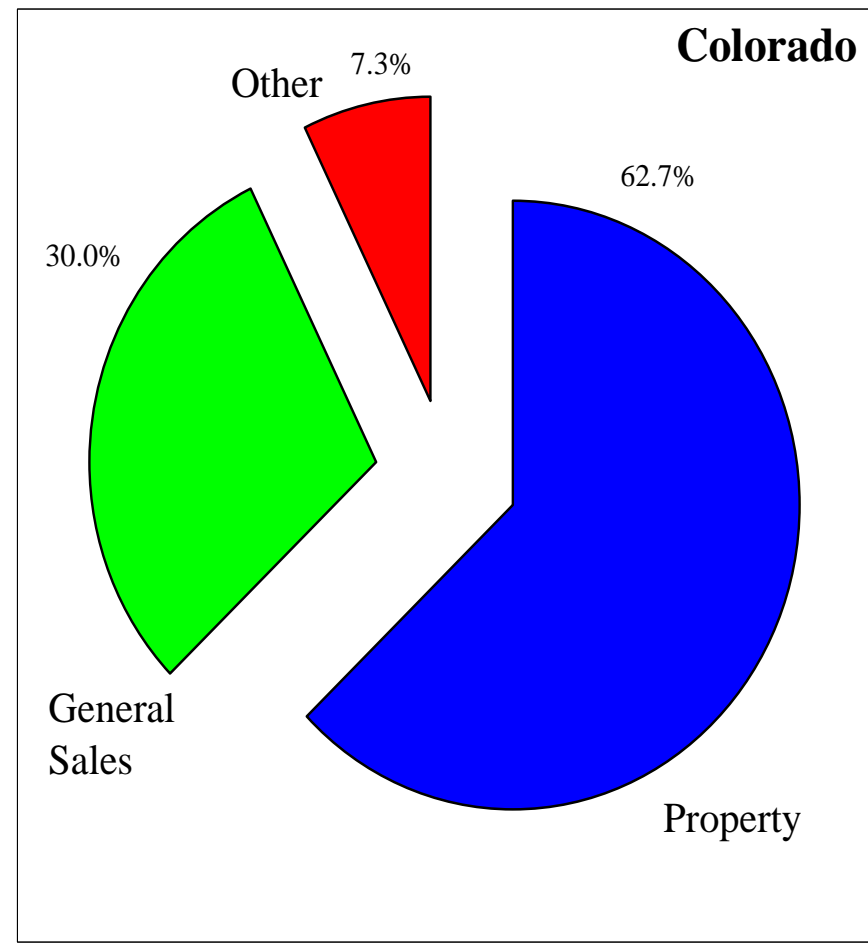
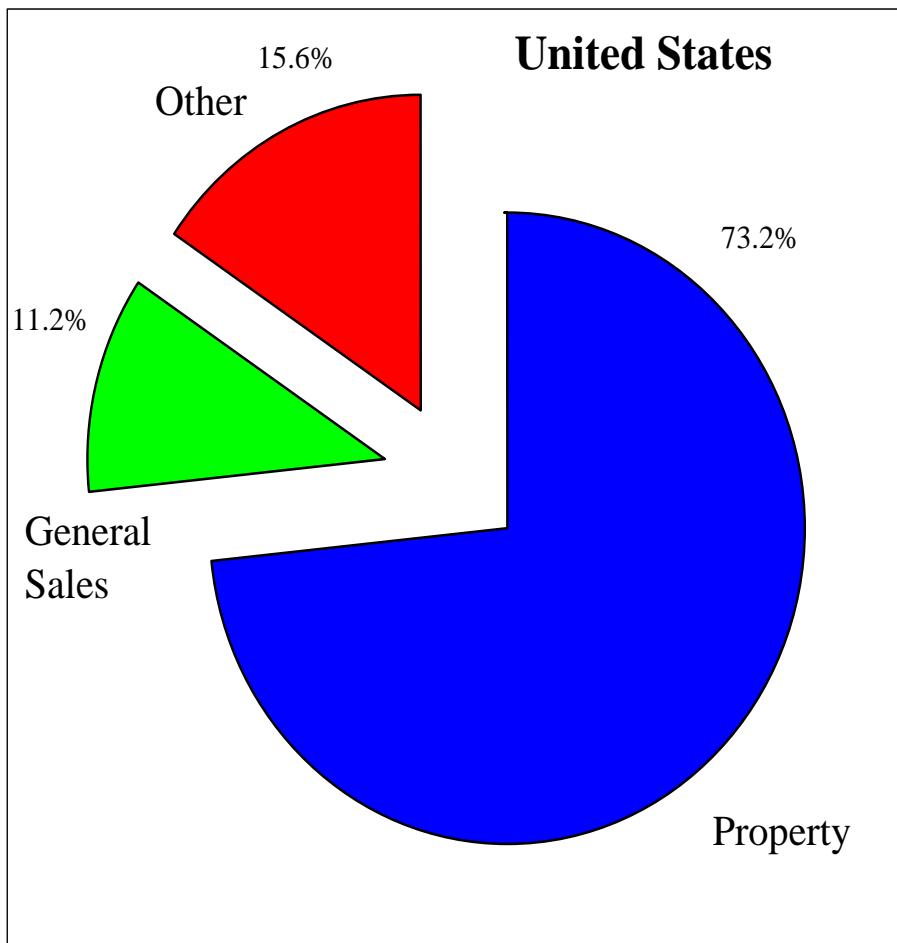


Average of 50 states

### Chart III

## Local Government Percentage Share of Taxes, 2003-04, United States and Colorado

*Colorado local governments nearly three times more dependent upon general sales taxes*



Average of 50 states plus D.C.

TABLE X

**State and Local Government Property Taxes, FY 2003-2004  
Per Capita and Per \$1,000 of Personal Income**

<u>Rank</u>	<u>State</u>	<u>Per Capita</u>	<u>Rank</u>	<u>State</u>	<u>Per \$1,000</u>
1	New Jersey	2,099	1	Maine	53.14
2	Connecticut	1,944	2	New Hampshire	52.97
3	New Hampshire	1,939	3	New Jersey	50.42
4	District of Col.	1,855	4	Vermont	48.14
5	New York	1,677	5	Rhode Island	47.62
6	Rhode Island	1,629	6	New York	43.83
7	Maine	1,597	7	Connecticut	42.90
8	Massachusetts	1,532	8	Wisconsin	41.97
9	Vermont	1,530	9	Texas	40.80
10	Illinois	1,407	10	Illinois	40.53
11	Wyoming	1,352	11	Wyoming	39.44
12	Wisconsin	1,350	12	Alaska	38.41
13	Alaska	1,306	13	Kansas	38.21
14	Texas	1,254	14	Montana	37.40
15	Kansas	1,188	15	Michigan	36.96
16	Michigan	1,186	16	Massachusetts	36.32
17	Nebraska	1,148	17	District of Col.	36.26
	<i>United States Average</i>	<i>1,084</i>	18	Nebraska	35.51
			19	Iowa	34.77
			20	Florida	33.81
18	Maryland	1,082		<i>United States Average</i>	<i>32.79</i>
19	Iowa	1,080			
20	Florida	1,064	21	South Carolina	32.46
21	Montana	1,034	22	Indiana	32.29
22	Virginia	1,031	23	Oregon	31.52
23	Washington	1,029	24	Ohio	31.48
<b>24 Colorado</b>	<b>1,026</b>		25	North Dakota	31.15
25	Pennsylvania	1,010	26	Pennsylvania	30.32
26	Ohio	981	27	South Dakota	30.29
27	Indiana	975	28	Arizona	29.59
28	Minnesota	965	29	Georgia	29.54
29	Oregon	963	30	Washington	29.36
30	California	963	31	Idaho	28.92
31	Nevada	920	32	Virginia	28.52
32	North Dakota	919	<b>33 Colorado</b>	<b>28.42</b>	
33	South Dakota	915	34	California	27.33
34	South Carolina	882	35	Maryland	27.31
35	Georgia	880	36	Nevada	27.24
36	Arizona	848	37	Minnesota	26.68
37	Idaho	777	38	Mississippi	26.15
38	Missouri	747	39	Utah	25.92
39	North Carolina	713	40	Missouri	24.52
40	Utah	689	41	North Carolina	24.33
41	Mississippi	641	42	West Virginia	20.94
42	Tennessee	608	43	Tennessee	20.39
43	Hawaii	571	44	Kentucky	18.92
44	Delaware	546	45	Louisiana	18.40
45	West Virginia	540	46	Hawaii	17.51
46	Kentucky	516	47	New Mexico	16.86
47	Louisiana	502	48	Oklahoma	16.69
48	Oklahoma	465	49	Arkansas	15.51
49	New Mexico	441	50	Delaware	15.28
50	Arkansas	400	51	Alabama	13.26
51	Alabama	367			

SOURCE: U.S. Census Bureau, *State and Local Government Finances by Level of Government and by State:2003-04*, released July, 2006; Population, Census Bureau, *Annual Estimates* series, July 1, 2004, released December 22, 2005; Income, Bureau of Economic Analysis, *Annual State Personal Income* series, 2004; revised, released March 28, 2006.

TABLE XI

**State and Local Government General Sales Taxes, FY 2003-2004  
Per Capita and Per \$1,000 of Personal Income**

<u>Rank</u>	<u>State</u>	<u>Per Capita</u>	<u>Rank</u>	<u>State</u>	<u>Per \$1,000</u>
1	Washington	1,577	1	Hawaii	46.15
2	Hawaii	1,506	2	Washington	45.00
3	District of Col.	1,310	3	Louisiana	43.32
4	Tennessee	1,201	4	Tennessee	40.25
5	Wyoming	1,197	5	Arkansas	39.89
6	Louisiana	1,183	6	New Mexico	39.24
7	Arizona	1,111	7	Arizona	38.76
8	Nevada	1,058	8	Mississippi	34.92
9	Florida	1,035	9	Wyoming	34.92
10	Arkansas	1,030	10	South Dakota	33.82
11	New Mexico	1,027	11	Florida	32.89
12	South Dakota	1,022	12	Nevada	31.31
13	Nebraska	1,007	13	Nebraska	31.14
14	New York	1,005	14	Utah	30.96
15	California	957	15	Kansas	29.22
16	Kansas	908	16	Oklahoma	28.36
<b>17</b>	<b>Colorado</b>	<b>905</b>	17	Texas	27.73
18	Connecticut	894	18	Idaho	27.65
19	Mississippi	856	19	California	27.16
	<i>United States Average*</i>	853	20	Georgia	26.73
20	Texas	852	21	Missouri	26.48
21	Utah	824	22	New York	26.26
22	Minnesota	810	23	Ohio	25.95
23	Ohio	809		<i>United States Average*</i>	25.80
24	Missouri	807	24	Alabama	25.62
25	Georgia	796	25	District of Col.	25.60
26	Oklahoma	790	26	Indiana	25.31
27	Michigan	781	<b>27</b>	<b>Colorado</b>	<b>25.06</b>
28	Indiana	764	28	South Carolina	24.91
29	Wisconsin	752	29	Michigan	24.36
30	Rhode Island	745	30	North Carolina	23.48
31	Idaho	743	31	Wisconsin	23.38
32	New Jersey	721	32	Maine	23.22
33	Alabama	710	33	North Dakota	22.95
34	Maine	698	34	Minnesota	22.40
35	Iowa	689	35	Iowa	22.19
36	North Carolina	688	36	Kentucky	21.94
37	South Carolina	677	37	West Virginia	21.85
38	North Dakota	677	38	Rhode Island	21.78
39	Pennsylvania	642	39	Connecticut	19.72
40	Illinois	622	40	Pennsylvania	19.28
41	Kentucky	598	41	Illinois	17.90
42	Massachusetts	584	42	New Jersey	17.32
43	West Virginia	563	43	Virginia	14.33
44	Virginia	518	44	Massachusetts	13.85
45	Maryland	487	45	Vermont	13.13
46	Vermont	417	46	Maryland	12.28
47	Alaska	226	47	Alaska	6.64
48	Delaware	-	48	Delaware	-
49	Montana	-	49	Montana	-
50	New Hampshire	-	50	New Hampshire	-
51	Oregon	-	51	Oregon	-

\* For the 46 states plus D.C. with general sales taxes

SOURCE: U.S. Census Bureau, *State and Local Government Finances by Level of Government and by State:2003-04*, released July, 2006; Population, Census Bureau, *Annual Estimates* series, July 1, 2004, released December 22, 2005; Income, Bureau of Economic Analysis, *Annual State Personal Income* series, 2004; revised, released March 28, 2006.

TABLE XII

**State Government General Sales Taxes, FY 2003-2004  
Per Capita and Per \$1,000 of Personal Income**

<u>Rank</u>	<u>State</u>	<u>Per Capita</u>	<u>Rank</u>	<u>State</u>	<u>Per \$1,000</u>
1	Hawaii	1,506	1	Hawaii	46.15
2	Washington	1,357	2	Washington	38.73
3	Tennessee	992	3	Mississippi	34.91
4	Florida	985	4	Tennessee	33.23
5	Nevada	961	5	Florida	31.31
6	Wyoming	915	6	Arkansas	30.28
7	Connecticut	894	7	New Mexico	28.97
8	Nebraska	872	8	Arizona	28.69
9	Mississippi	856	9	Nevada	28.45
10	Arizona	822	10	Idaho	27.65
11	Minnesota	798	11	Nebraska	26.97
12	Arkansas	782	12	Wyoming	26.69
13	Michigan	781	13	Indiana	25.31
14	Indiana	764	14	South Dakota	25.19
15	South Dakota	761	15	Michigan	24.36
16	New Mexico	758	16	Utah	24.24
17	Rhode Island	745	17	South Carolina	23.89
18	Idaho	743	18	Maine	23.22
19	California	740	19	Kansas	22.75
20	New Jersey	721	20	Texas	22.39
21	Wisconsin	709	21	Ohio	22.09
22	Kansas	707	22	Minnesota	22.05
23	Maine	698	23	Wisconsin	22.03
	<i>United States Average *</i>	693	24	West Virginia	21.85
			25	Kentucky	21.84
24	Ohio	688	26	Louisiana	21.79
25	Texas	688	27	Rhode Island	21.78
26	South Carolina	650	28	California	21.00
27	Utah	645		<i>United States Average *</i>	20.96
28	Pennsylvania	627			
29	Kentucky	595	29	Connecticut	19.72
30	Louisiana	595	30	North Dakota	19.57
31	Massachusetts	584	31	Pennsylvania	18.83
32	North Dakota	577	32	Georgia	18.53
33	West Virginia	563	33	Iowa	17.64
34	Georgia	552	34	North Carolina	17.38
35	Iowa	548	35	New Jersey	17.32
36	Illinois	545	36	Missouri	16.81
37	New York	521	37	Oklahoma	16.25
38	Missouri	512	38	Illinois	15.68
39	North Carolina	510	39	Alabama	15.10
40	Maryland	487	40	Massachusetts	13.85
41	Oklahoma	452	41	New York	13.62
42	Alabama	418	42	Vermont	13.02
<b>43 Colorado</b>		<b>415</b>	43	Maryland	12.28
44	Vermont	414	<b>44 Colorado</b>	<b>11.49</b>	
45	Virginia	398	45	Virginia	11.01
46	Alaska	-	46	Alaska	-
47	Delaware	-	47	Delaware	-
48	Montana	-	48	Montana	-
49	New Hampshire	-	49	New Hampshire	-
50	Oregon	-	50	Oregon	-

\* For the 45 states with a general state sales tax.

SOURCE: U.S. Census Bureau, *State and Local Government Finances by Level of Government and by State:2003-04*, released July, 2006; Population, Census Bureau, *Annual Estimates* series, July 1, 2004, released December 22, 2005; Income, Bureau of Economic Analysis, *Annual State Personal Income* series, 2004; revised, released March 28, 2006.

TABLE XIII

**Local Government General Sales Taxes, FY 2003-2004  
Per Capita and Per \$1,000 of Personal Income**

<u>Rank</u>	<u>State</u>	<u>Per Capita</u>	<u>Rank</u>	<u>State</u>	<u>Per \$1,000</u>
1	District of Col.	1,310	1	District of Col.	25.60
2	Louisiana	588	2	Louisiana	21.53
<b>3</b>	<b>Colorado</b>	<b>490</b>	<b>3</b>	<b>Colorado</b>	<b>13.58</b>
4	New York	483	4	New York	12.63
5	Oklahoma	337	5	Oklahoma	12.11
6	Missouri	295	6	Alabama	10.52
7	Alabama	291	7	New Mexico	10.28
8	Arizona	289	8	Arizona	10.07
9	Wyoming	282	9	Missouri	9.67
10	New Mexico	269	10	Arkansas	9.61
11	South Dakota	261	11	South Dakota	8.63
12	Arkansas	248	12	Wyoming	8.23
13	Georgia	244	13	Georgia	8.21
14	Alaska	226	14	Tennessee	7.01
15	Washington	220	15	Utah	6.73
16	California	217	16	Alaska	6.64
17	Tennessee	209	17	Kansas	6.47
18	Kansas	201	18	Washington	6.28
	<i>United States Average *</i>	<i>196</i>	19	California	6.16
			20	North Carolina	6.10
19	Utah	179		<i>United States Average *</i>	<i>6.04</i>
20	North Carolina	179	21	Texas	5.35
21	Texas	164	22	Iowa	4.56
22	Iowa	141	23	Nebraska	4.17
23	Nebraska	135	24	Ohio	3.86
24	Virginia	120	25	North Dakota	3.38
25	Ohio	120	26	Virginia	3.33
26	North Dakota	100	27	Nevada	2.86
27	Nevada	97	28	Illinois	2.22
28	Illinois	77	29	Florida	1.59
29	Florida	50	30	Wisconsin	1.35
30	Wisconsin	44	31	South Carolina	1.02
31	South Carolina	28	32	Pennsylvania	0.45
32	Pennsylvania	15	33	Minnesota	0.34
33	Minnesota	12	34	Vermont	0.11
34	Vermont	4	35	Kentucky	0.10
35	Kentucky	3	36	Mississippi	0.01
36	Mississippi	0	37	Connecticut	-
37	Connecticut	-	38	Delaware	-
38	Delaware	-	39	Hawaii	-
39	Hawaii	-	40	Idaho	-
40	Idaho	-	41	Indiana	-
41	Indiana	-	42	Maine	-
42	Maine	-	43	Maryland	-
43	Maryland	-	44	Massachusetts	-
44	Massachusetts	-	45	Michigan	-
45	Michigan	-	46	Montana	-
46	Montana	-	47	New Hampshire	-
47	New Hampshire	-	48	New Jersey	-
48	New Jersey	-	49	Oregon	-
49	Oregon	-	50	Rhode Island	-
50	Rhode Island	-	51	West Virginia	-
51	West Virginia	-			

\* For the 35 states plus D.C. with a local general sales tax.

SOURCE: U.S. Census Bureau, *State and Local Government Finances by Level of Government and by State:2003-04*, released July, 2006; Population, Census Bureau, *Annual Estimates* series, July 1, 2004, released December 22, 2005; Income, Bureau of Economic Analysis, *Annual State Personal Income* series, 2004; revised, released March 28, 2006.

TABLE XIV

**State Government Motor Fuel Taxes, FY 2003-2004  
Per Capita and Per \$1,000 of Personal Income**

<u>Rank</u>	<u>State</u>	<u>Per Capita</u>	<u>Rank</u>	<u>State</u>	<u>Per \$1,000</u>
1	Montana	213	1	Montana	7.71
2	North Dakota	187	2	West Virginia	6.62
3	Nebraska	173	3	Mississippi	6.53
4	West Virginia	171	4	Arkansas	6.38
5	Wisconsin	170	5	North Dakota	6.33
6	Maine	168	6	Idaho	5.81
7	Arkansas	165	7	Maine	5.58
8	South Dakota	164	8	South Dakota	5.41
9	Mississippi	160	9	Nebraska	5.36
10	Kansas	157	10	Utah	5.31
11	Idaho	156	11	Wisconsin	5.29
12	Washington	149	12	North Carolina	5.08
13	North Carolina	149	13	Kansas	5.05
14	Iowa	145	14	Tennessee	4.73
15	Pennsylvania	144	15	Iowa	4.68
16	Utah	141	16	Louisiana	4.56
17	Tennessee	141	17	Vermont	4.36
18	Vermont	138	18	Pennsylvania	4.32
19	Wyoming	138	19	Ohio	4.32
20	Delaware	135	20	South Carolina	4.29
21	Ohio	135	21	Alabama	4.27
22	Maryland	134	22	Indiana	4.27
23	Connecticut	131	23	Washington	4.26
24	Texas	130	24	Oklahoma	4.23
<b>25</b>	<b>Colorado</b>	<b>130</b>	25	New Mexico	4.23
26	Indiana	129	26	Texas	4.23
27	Minnesota	127	27	Kentucky	4.22
28	Missouri	126	28	Missouri	4.14
29	Nevada	126	29	Arizona	4.08
30	Louisiana	124	30	Wyoming	4.04
31	Rhode Island	124	31	Delaware	3.79
32	Virginia	122	32	Nevada	3.72
33	Alabama	118	33	Florida	3.70
34	Oklahoma	118	34	Oregon	3.69
35	Arizona	117	35	Rhode Island	3.61
36	South Carolina	117	<b>36</b>	<b>Colorado</b>	<b>3.60</b>
37	Florida	116	37	Minnesota	3.52
	<i>United States Average</i>	<i>115</i>		<i>United States Average</i>	<i>3.49</i>
38	Kentucky	115	38	Maryland	3.38
39	Oregon	113	39	Virginia	3.36
40	New Mexico	111	40	Michigan	3.34
41	Illinois	110	41	Illinois	3.18
42	Michigan	107	42	Connecticut	2.88
43	Massachusetts	107	43	Georgia	2.85
44	New Hampshire	100	44	New Hampshire	2.73
45	California	93	45	California	2.63
46	Georgia	85	46	Massachusetts	2.53
47	Hawaii	67	47	Hawaii	2.05
48	New Jersey	63	48	Alaska	1.82
49	Alaska	62	49	New Jersey	1.51
50	New York	27	50	New York	0.70

SOURCE: U.S. Census Bureau, *State and Local Government Finances by Level of Government and by State:2003-04*, released July, 2006; Population, Census Bureau, *Annual Estimates* series, July 1, 2004, released December 22, 2005; Income, Bureau of Economic Analysis, *Annual State Personal Income* series, 2004; revised, released March 28, 2006.

TABLE XV

**State Government Individual Income Taxes, FY 2003-2004  
Per Capita and Per \$1,000 of Personal Income**

<u>Rank</u>	<u>State</u>	<u>Per Capita</u>	<u>Rank</u>	<u>State</u>	<u>Per \$1,000</u>
1	Massachusetts	1,378	1	Oregon	38.91
2	New York	1,278	2	New York	33.41
3	Connecticut	1,235	3	Massachusetts	32.68
4	Oregon	1,189	4	Minnesota	30.96
5	Minnesota	1,120	5	North Carolina	29.99
6	California	1,016	6	Wisconsin	29.66
7	Virginia	992	7	Maine	29.36
8	Wisconsin	954	8	California	28.84
9	Maryland	949	9	Hawaii	28.40
10	Delaware	941	10	Virginia	27.44
11	Hawaii	926	11	Connecticut	27.24
12	Maine	882	12	Delaware	26.34
13	North Carolina	879	13	Utah	26.27
14	New Jersey	852	14	Georgia	25.72
15	Rhode Island	833	15	Kentucky	24.97
	United States Average *	808	16	Ohio	24.40
			17	Rhode Island	24.36
				United States Average *	24.29
16	Georgia	766	18	Idaho	24.21
17	Ohio	760	19	Maryland	23.95
<b>18 Colorado</b>	<b>742</b>		20	Arkansas	23.74
19	Nebraska	711	21	Oklahoma	23.64
20	Kansas	701	22	Montana	23.62
21	Utah	699	23	West Virginia	22.85
22	Vermont	692	24	Kansas	22.55
23	Kentucky	681	25	Nebraska	21.98
24	Iowa	663	26	Vermont	21.77
25	Oklahoma	658	27	South Carolina	21.37
26	Montana	653	28	Iowa	21.36
27	Idaho	651	29	Missouri	21.20
28	Missouri	646	<b>30 Colorado</b>	<b>20.54</b>	
29	Arkansas	613	31	New Jersey	20.47
30	Indiana	612	32	Indiana	20.25
31	Pennsylvania	591	33	New Mexico	20.21
32	West Virginia	589	34	Michigan	18.12
33	Michigan	581	35	Alabama	17.90
34	South Carolina	581	36	Louisiana	17.82
35	Illinois	568	37	Pennsylvania	17.74
36	New Mexico	529	38	Illinois	16.35
37	Alabama	496	39	Mississippi	14.93
38	Louisiana	486	40	Arizona	14.08
39	Arizona	403	41	North Dakota	11.40
40	Mississippi	366	42	New Hampshire	1.15
41	North Dakota	336	43	Tennessee	0.80
42	New Hampshire	42	44	Alaska	-
43	Tennessee	24	45	Florida	-
44	Alaska	-	46	Nevada	-
45	Florida	-	47	South Dakota	-
46	Nevada	-	48	Texas	-
47	South Dakota	-	49	Washington	-
48	Texas	-	50	Wyoming	-
49	Washington	-			
50	Wyoming	-			

\*For the 43 states with individual income taxes.

SOURCE: U.S. Census Bureau, *State and Local Government Finances by Level of Government and by State:2003-04*, released July, 2006; Population, Census Bureau, *Annual Estimates* series, July 1, 2004, released December 22, 2005; Income, Bureau of Economic Analysis, *Annual State Personal Income* series, 2004; revised, released March 28, 2006.

TABLE XVI

**State Government Corporation Income Taxes, FY 2003-2004  
Per Capita and Per \$1,000 of Personal Income**

<u>Rank</u>	<u>State</u>	<u>Per Capita</u>	<u>Rank</u>	<u>State</u>	<u>Per \$1,000</u>
1	Alaska	516	1	Alaska	15.18
2	New Hampshire	314	2	New Hampshire	8.57
3	Delaware	262	3	Delaware	7.34
4	New Jersey	218	4	Michigan	5.68
5	Massachusetts	203	5	California	5.49
6	California	193	6	New Jersey	5.25
7	Michigan	182	7	Massachusetts	4.81
8	Pennsylvania	135	8	Pennsylvania	4.06
9	Minnesota	125	9	Tennessee	3.95
10	Wisconsin	124	10	West Virginia	3.88
11	Tennessee	118	11	Wisconsin	3.85
	<i>United States Average *</i>	<i>115</i>		<i>United States Average *</i>	<i>3.49</i>
12	Connecticut	109	12	Minnesota	3.46
13	New York	106	13	Mississippi	3.43
14	Indiana	104	14	Indiana	3.43
15	Maryland	102	15	Kentucky	3.38
16	Illinois	101	16	North Carolina	3.34
17	Vermont	100	17	Arizona	3.20
18	West Virginia	100	18	Vermont	3.15
19	North Carolina	98	19	Ohio	2.97
20	Nebraska	96	20	Nebraska	2.96
21	Ohio	93	21	Oregon	2.92
22	Kentucky	92	22	Illinois	2.90
23	Arizona	92	23	Maine	2.82
24	Oregon	89	24	New Mexico	2.77
25	Maine	85	25	New York	2.77
26	Mississippi	84	26	Idaho	2.77
27	Florida	83	27	North Dakota	2.65
28	North Dakota	78	28	Montana	2.64
29	Idaho	74	29	Florida	2.63
30	Montana	73	30	Maryland	2.58
31	New Mexico	73	31	Arkansas	2.56
32	Arkansas	66	32	Connecticut	2.40
33	Alabama	65	33	Alabama	2.33
34	Rhode Island	64	34	Utah	2.25
35	South Dakota	61	35	South Dakota	2.02
36	Kansas	61	36	Kansas	1.96
37	Utah	60	37	Louisiana	1.92
38	Virginia	56	38	Rhode Island	1.88
39	Georgia	55	39	Georgia	1.86
40	Louisiana	53	40	South Carolina	1.72
<b>41 Colorado</b>		<b>52</b>	41	Virginia	1.56
42 South Carolina		47	<b>42 Colorado</b>	<b>1.44</b>	
43 Hawaii		46	43	Hawaii	1.41
44 Missouri		39	44	Oklahoma	1.36
45 Oklahoma		38	45	Missouri	1.28
46 Iowa		30	46	Iowa	0.98
47 Nevada		-	47	Nevada	-
48 Texas		-	48	Texas	-
49 Washington		-	49	Washington	-
50 Wyoming		-	50	Wyoming	-

\*For the 46 states with corporation income taxes.

SOURCE: U.S. Census Bureau, *State and Local Government Finances by Level of Government and by State:2003-04*, released July, 2006; Population, Census Bureau, *Annual Estimates* series, July 1, 2004, released December 22, 2005; Income, Bureau of Economic Analysis, *Annual State Personal Income* series, 2004; revised, released March 28, 2006.

TABLE XVII

## Percentage of Income Remaining After State and Local Taxes, FY 2003-04

Rank	State	2004 Per Capita Income	Per Capita State and Local Taxes	Per Capita Income Remaining	Percent Remaining
1	Alabama	27,695	2,328	25,367	91.59%
2	Tennessee	29,844	2,536	27,308	91.50%
3	New Hampshire	36,616	3,133	33,483	91.44%
4	South Dakota	30,209	2,616	27,593	91.34%
<b>5</b>	<b>Colorado</b>	<b>36,113</b>	<b>3,169</b>	<b>32,945</b>	<b>91.23%</b>
6	Virginia	36,160	3,342	32,818	90.76%
7	Missouri	30,475	2,822	27,653	90.74%
8	Texas	30,732	2,881	27,851	90.63%
9	Montana	27,657	2,623	25,034	90.52%
10	Oregon	30,561	2,916	27,645	90.46%
11	Oklahoma	27,840	2,678	25,162	90.38%
12	Georgia	29,782	2,877	26,905	90.34%
13	South Carolina	27,185	2,662	24,523	90.21%
14	Arkansas	25,814	2,536	23,278	90.18%
15	Florida	31,469	3,094	28,375	90.17%
16	Iowa	31,058	3,054	28,004	90.17%
17	Washington	35,041	3,452	31,590	90.15%
18	Indiana	30,204	2,999	27,204	90.07%
19	Mississippi	24,518	2,444	22,075	90.03%
20	North Carolina	29,322	2,929	26,394	90.01%
21	Massachusetts	42,176	4,216	37,959	90.00%
22	Arizona	28,658	2,871	25,787	89.98%
23	Delaware	35,728	3,607	32,121	89.90%
24	Nevada	33,787	3,417	30,370	89.89%
25	North Dakota	29,494	2,988	26,507	89.87%
26	Maryland	39,631	4,015	35,616	89.87%
27	Kentucky	27,265	2,767	24,498	89.85%
28	Idaho	26,877	2,728	24,149	89.85%
29	Illinois	34,721	3,555	31,166	89.76%
30	Utah	26,603	2,735	23,868	89.72%
31	Michigan	32,079	3,313	28,766	89.67%
32	Pennsylvania	33,312	3,447	29,866	89.65%
	<i>United States Average</i>	<i>33,050</i>	<i>3,440</i>	<i>29,610</i>	<i>89.59%</i>
33	Minnesota	36,184	3,811	32,373	89.47%
34	California	35,219	3,736	31,483	89.39%
35	Louisiana	27,297	2,899	24,398	89.38%
36	Alaska	34,000	3,612	30,388	89.38%
37	West Virginia	25,792	2,741	23,052	89.37%
38	Connecticut	45,318	4,921	40,396	89.14%
39	Kansas	31,078	3,381	27,697	89.12%
40	New Mexico	26,184	2,861	23,323	89.07%
41	New Jersey	41,626	4,555	37,071	89.06%
42	Ohio	31,161	3,419	27,742	89.03%
43	Nebraska	32,341	3,609	28,732	88.84%
44	Rhode Island	34,207	3,891	30,315	88.62%
45	Wisconsin	32,166	3,714	28,452	88.45%
46	Vermont	31,780	3,680	28,100	88.42%
47	Hawaii	32,625	3,813	28,812	88.31%
48	Maine	30,046	3,789	26,257	87.39%
49	Wyoming	34,279	4,438	29,841	87.05%
50	New York	38,264	5,260	33,003	86.25%
51	District of Col.	51,155	7,151	44,004	86.02%

SOURCE: U.S. Census Bureau, *State and Local Government Finances by Level of Government and by State: 2003-04*, released July, 2006; Population, Census Bureau, *Annual Estimates* series, July 1, 2004, released December 22, 2005; Income, Bureau of Economic Analysis, *Annual State Personal Income* series, 2004; revised, released March 28, 2006.

TABLE XVIII

**State and Local Direct General Expenditure, FY 2003-2004  
Per Capita and Per \$1,000 of Personal Income**

<u>Rank</u>	<u>State</u>	<u>Per Capita</u>	<u>Rank</u>	<u>State</u>	<u>Per \$1,000</u>
1	Alaska	12,917	1	Alaska	379.91
2	District of Col.	12,130	2	Wyoming	261.49
3	New York	9,118	3	New Mexico	253.20
4	Wyoming	8,963	4	Mississippi	242.98
5	Massachusetts	7,561	5	New York	238.29
6	Delaware	7,458	6	District of Col.	237.12
7	California	7,281	7	Maine	234.92
8	Minnesota	7,189	8	West Virginia	226.82
9	Connecticut	7,150	9	South Carolina	224.24
10	Vermont	7,079	10	Vermont	222.75
11	Rhode Island	7,077	11	North Dakota	221.51
12	Maine	7,058	12	Louisiana	221.51
13	New Jersey	7,049	13	Montana	216.37
14	Hawaii	6,872	14	Alabama	216.14
15	Washington	6,860	15	Utah	215.94
16	Michigan	6,695	16	Hawaii	210.63
17	Wisconsin	6,671	17	Delaware	208.75
18	New Mexico	6,630	18	Michigan	208.69
19	North Dakota	6,533	19	Ohio	208.65
20	Ohio	6,502	20	Wisconsin	207.39
21	Pennsylvania	6,482	21	Rhode Island	206.90
	<i>United States Average</i>	<i>6,481</i>	22	California	206.73
22	Illinois	6,254	23	Kentucky	206.71
23	Iowa	6,230	24	Arkansas	205.34
24	Oregon	6,212	25	Oregon	203.26
<b>25</b>	<b>Colorado</b>	<b>6,177</b>	26	Idaho	201.08
26	Nebraska	6,166	27	Iowa	200.59
27	Maryland	6,134	28	Minnesota	198.67
28	South Carolina	6,096		<i>United States Average</i>	<i>196.09</i>
29	Louisiana	6,047	29	Washington	195.76
30	Alabama	5,986	30	Pennsylvania	194.58
31	Montana	5,984	31	North Carolina	193.63
32	Mississippi	5,958	32	Kansas	191.67
33	Kansas	5,957	33	Nebraska	190.64
34	West Virginia	5,850	34	Georgia	189.05
35	Nevada	5,838	35	Indiana	188.98
36	New Hampshire	5,810	36	Oklahoma	185.00
37	Florida	5,796	37	Florida	184.19
38	Utah	5,745	38	Arizona	182.83
39	Virginia	5,742	39	Illinois	180.11
40	Indiana	5,708	40	Texas	179.64
41	North Carolina	5,678	41	Tennessee	179.56
42	Kentucky	5,636	42	Massachusetts	179.27
43	Georgia	5,630	43	South Dakota	177.51
44	Texas	5,521	44	Missouri	176.73
45	Idaho	5,404	45	Nevada	172.79
46	Missouri	5,386	<b>46</b>	<b>Colorado</b>	<b>171.03</b>
47	South Dakota	5,362	47	New Jersey	169.35
48	Tennessee	5,359	48	Virginia	158.79
49	Arkansas	5,301	49	New Hampshire	158.68
50	Arizona	5,240	50	Connecticut	157.78
51	Oklahoma	5,150	51	Maryland	154.77

SOURCE: U.S. Census Bureau, *State and Local Government Finances by Level of Government and by State:2003-04*, released July, 2006; Population, Census Bureau, *Annual Estimates* series, July 1, 2004, released December 22, 2005; Income, Bureau of Economic Analysis, *Annual State Personal Income* series, 2004; revised, released March 28, 2006.

TABLE XIX

**State and Local Expenditures for Elementary and Secondary Education, FY 2003-2004  
Per Capita and Per \$1,000 of Personal Income**

<u>Rank</u>	<u>State</u>	<u>Per Capita</u>	<u>Rank</u>	<u>State</u>	<u>Per \$1,000</u>
1	Alaska	2,462	1	Alaska	72.42
2	District of Col.	2,287	2	Vermont	58.49
3	New Jersey	2,267	3	New Mexico	56.97
4	New York	2,126	4	Michigan	56.94
5	Connecticut	1,883	5	New York	55.56
6	Wyoming	1,870	6	Wyoming	54.55
7	Vermont	1,859	7	New Jersey	54.45
8	Michigan	1,827	8	Maine	52.55
9	Rhode Island	1,671	9	Ohio	52.53
10	California	1,645	10	South Carolina	52.25
11	Ohio	1,637	11	West Virginia	51.52
12	Delaware	1,625	12	Georgia	50.76
13	Minnesota	1,620	13	Texas	50.15
14	Massachusetts	1,614	14	Wisconsin	49.27
15	Pennsylvania	1,598	15	Rhode Island	48.86
16	New Hampshire	1,585	16	Arkansas	48.15
17	Wisconsin	1,585	17	Pennsylvania	47.98
18	Maine	1,579	18	Mississippi	47.90
19	Texas	1,541	19	Montana	47.67
	<i>United States Average</i>	<i>1,539</i>	20	North Dakota	47.47
			21	Indiana	47.39
			22	California	46.70
				<i>United States Average</i>	<i>46.58</i>
20	Illinois	1,527			
21	Georgia	1,512			
22	Virginia	1,496			
23	New Mexico	1,492	23	Utah	46.52
24	Nebraska	1,483	24	Iowa	46.08
25	Maryland	1,473	25	Nebraska	45.85
26	Washington	1,437	26	Louisiana	45.81
27	Indiana	1,431	27	Idaho	45.48
28	Iowa	1,431	28	Delaware	45.48
<b>29</b>	<b>Colorado</b>	<b>1,421</b>	29	Minnesota	44.78
30	South Carolina	1,421	30	District of Col.	44.70
31	North Dakota	1,400	31	Oklahoma	44.00
32	Kansas	1,352	32	Illinois	43.99
33	West Virginia	1,329	33	Kansas	43.49
34	Hawaii	1,327	34	Missouri	43.35
35	Missouri	1,321	35	New Hampshire	43.29
36	Montana	1,318	36	Alabama	43.21
37	Oregon	1,312	37	Oregon	42.93
38	Nevada	1,311	38	Connecticut	41.54
39	South Dakota	1,251	39	South Dakota	41.42
40	Louisiana	1,250	40	Virginia	41.37
41	Arkansas	1,243	41	Washington	41.01
42	Utah	1,238	42	Hawaii	40.68
43	Florida	1,230	43	Kentucky	40.39
44	Oklahoma	1,225	44	North Carolina	40.10
45	Idaho	1,222	45	Arizona	39.70
46	Alabama	1,197	<b>46</b>	<b>Colorado</b>	<b>39.36</b>
47	North Carolina	1,176	47	Florida	39.10
48	Mississippi	1,174	48	Nevada	38.80
49	Arizona	1,138	49	Massachusetts	38.27
50	Tennessee	1,133	50	Tennessee	37.97
51	Kentucky	1,101	51	Maryland	37.17

SOURCE: U.S. Census Bureau, *State and Local Government Finances by Level of Government and by State:2003-04*, released July, 2006; Population, Census Bureau, *Annual Estimates* series, July 1, 2004, released December 22, 2005; Income, Bureau of Economic Analysis, *Annual State Personal Income* series, 2004; revised, released March 28, 2006.

TABLE XX

**State and Local Expenditures for Higher Education, FY 2003-2004  
Per Capita and Per \$1,000 of Personal Income**

<u>Rank</u>	<u>State</u>	<u>Per Capita</u>	<u>Rank</u>	<u>State</u>	<u>Per \$1,000</u>
1	Utah	921	1	Utah	34.64
2	North Dakota	896	2	New Mexico	31.56
3	Alaska	884	3	North Dakota	30.37
4	Delaware	837	4	North Carolina	26.93
5	Iowa	836	5	Alabama	26.93
6	Vermont	835	6	Iowa	26.90
7	Wyoming	835	7	Mississippi	26.88
8	New Mexico	826	8	Vermont	26.27
9	Kansas	809	9	Kansas	26.04
10	North Carolina	790	10	Alaska	26.00
11	Michigan	786	11	Michigan	24.49
12	Wisconsin	767	12	Wyoming	24.35
13	Nebraska	748	13	Oregon	23.89
14	Alabama	746	14	Wisconsin	23.85
15	Oregon	730	15	Arkansas	23.43
16	Washington	706	16	Delaware	23.43
17	Maryland	662	17	Oklahoma	23.28
18	Mississippi	659	18	Nebraska	23.12
19	Oklahoma	648	19	Montana	23.11
20	Indiana	641	20	Kentucky	22.32
21	Montana	639	21	Idaho	22.03
<b>22 Colorado</b>		<b>625</b>	22	West Virginia	22.01
23	Texas	622	23	Indiana	21.23
24	California	615	24	South Carolina	20.27
25	Hawaii	610	25	Texas	20.23
26	Kentucky	609	26	Washington	20.16
27	Arkansas	605	27	Arizona	19.01
28	Illinois	602	28	Hawaii	18.71
29	Idaho	592	29	Louisiana	18.62
30	Minnesota	591			
	<i>United States Average</i>	<i>589</i>		<i>United States Average</i>	<i>17.83</i>
31	Virginia	576	30	Ohio	17.74
32	West Virginia	568	31	California	17.47
33	Ohio	553	32	Illinois	17.34
34	South Carolina	551	<b>33 Colorado</b>	<b>17.31</b>	
35	Arizona	545	34	Georgia	16.86
36	Connecticut	525	35	South Dakota	16.78
37	Pennsylvania	512	36	Maryland	16.72
38	Louisiana	508	37	Maine	16.62
39	South Dakota	507	38	Minnesota	16.32
40	New Jersey	505	39	Virginia	15.93
41	Georgia	502	40	Missouri	15.52
42	Maine	499	41	Pennsylvania	15.36
43	Missouri	473	42	Tennessee	15.21
44	New Hampshire	472	43	Rhode Island	13.37
45	New York	459	44	New Hampshire	12.88
46	Rhode Island	457	45	Nevada	12.63
47	Tennessee	454	46	Florida	12.35
48	Nevada	427	47	New Jersey	12.14
49	Massachusetts	423	48	New York	11.99
50	Florida	389	49	Connecticut	11.58
51	District of Col.	183	50	Massachusetts	10.02
			51	District of Col.	3.58

NOTE: Includes student tuition

SOURCE: U.S. Census Bureau, *State and Local Government Finances by Level of Government and by State:2003-04*, released July, 2006; Population, Census Bureau, *Annual Estimates* series, July 1, 2004, released December 22, 2005; Income, Bureau of Economic Analysis, *Annual State Personal Income* series, 2004; revised, released March 28, 2006.

TABLE XXI

**State and Local Expenditures for Public Welfare, FY 2003-2004  
Per Capita and Per \$1,000 of Personal Income**

<u>Rank</u>	<u>State</u>	<u>Per Capita</u>	<u>Rank</u>	<u>State</u>	<u>Per \$1,000</u>
1	District of Col.	3,042	1	Alaska	61.47
2	New York	2,101	2	District of Col.	59.46
3	Alaska	2,090	3	Maine	58.41
4	Rhode Island	1,796	4	New York	54.92
5	Maine	1,755	5	Mississippi	54.35
6	Minnesota	1,748	6	Rhode Island	52.50
7	Vermont	1,635	7	Vermont	51.44
8	Massachusetts	1,608	8	New Mexico	51.29
9	Pennsylvania	1,424	9	West Virginia	48.38
10	New Mexico	1,343	10	Minnesota	48.30
11	Mississippi	1,333	11	Kentucky	46.65
12	Tennessee	1,325	12	Tennessee	44.41
13	Ohio	1,274	13	South Carolina	43.21
14	Kentucky	1,272	14	Pennsylvania	42.75
15	West Virginia	1,248	15	Arkansas	42.43
16	Wisconsin	1,246	16	Ohio	40.90
17	Delaware	1,229	17	Wisconsin	38.74
18	Connecticut	1,193	18	North Dakota	38.31
19	South Carolina	1,175	19	Massachusetts	38.14
20	New Hampshire	1,166	20	Alabama	36.89
	<i>United States Average</i>	<i>1,142</i>	21	Oklahoma	35.95
				<i>United States Average</i>	<i>34.54</i>
21	North Dakota	1,130	22	Delaware	34.41
22	California	1,122	23	Nebraska	34.38
23	Nebraska	1,112	24	North Carolina	34.22
24	Arkansas	1,095	25	Iowa	33.59
25	Hawaii	1,083	26	Hawaii	33.21
26	Washington	1,046	27	Louisiana	33.16
27	Iowa	1,043	28	Idaho	32.83
28	Alabama	1,022	29	Georgia	32.73
29	Michigan	1,014	30	Missouri	32.55
30	Maryland	1,009	31	Oregon	32.10
31	North Carolina	1,003	32	New Hampshire	31.86
32	Wyoming	1,001	33	California	31.85
33	Oklahoma	1,001	34	Michigan	31.61
34	Missouri	992	35	Utah	31.17
35	Oregon	981	36	Indiana	30.53
36	Georgia	975	37	South Dakota	30.34
37	New Jersey	938	38	Montana	30.27
38	Florida	927	39	Arizona	30.21
39	Indiana	922	40	Washington	29.86
40	South Dakota	917	41	Florida	29.46
41	Kansas	914	42	Kansas	29.42
42	Illinois	907	43	Wyoming	29.20
43	Louisiana	905	44	Texas	26.36
44	Idaho	883	45	Connecticut	26.32
45	Arizona	866	46	Illinois	26.13
46	Montana	837	47	Maryland	25.45
47	Virginia	831	48	Virginia	22.97
48	Utah	829	49	New Jersey	22.53
49	Texas	810	<b>50 Colorado</b>	<b>19.15</b>	
<b>50 Colorado</b>	<b>692</b>	<b>50 Colorado</b>	<b>19.15</b>		
51	Nevada	623	51	Nevada	18.45

SOURCE: U.S. Census Bureau, *State and Local Government Finances by Level of Government and by State:2003-04*, released July, 2006; Population, Census Bureau, *Annual Estimates* series, July 1, 2004, released December 22, 2005; Income, Bureau of Economic Analysis, *Annual State Personal Income* series, 2004; revised, released March 28, 2006.

TABLE XXII

**State and Local Expenditures for Hospitals, FY 2003-2004  
Per Capita and Per \$1,000 of Personal Income**

<u>Rank</u>	<u>State</u>	<u>Per Capita</u>	<u>Rank</u>	<u>State</u>	<u>Per \$1,000</u>
1	Wyoming	1,030	1	Wyoming	30.06
2	Alabama	773	2	Mississippi	28.70
3	Mississippi	704	3	Alabama	27.91
4	Louisiana	677	4	Louisiana	24.80
5	South Carolina	628	5	South Carolina	23.10
6	Iowa	596	6	Iowa	19.17
7	New York	509	7	North Carolina	14.81
8	Washington	455	8	Idaho	14.41
9	North Carolina	434	9	Tennessee	14.13
10	Tennessee	422	10	Indiana	13.81
11	Indiana	417	11	New York	13.31
12	Connecticut	403	12	Georgia	13.19
13	Georgia	393	13	Washington	12.99
14	Idaho	387	14	Missouri	11.68
15	California	384	15	New Mexico	11.54
16	Missouri	356	16	Texas	11.43
17	Texas	351	17	California	10.89
	<i>United States Average</i>	329	18	Arkansas	10.28
				<i>United States Average</i>	9.95
<b>18</b>	<b>Colorado</b>	<b>315</b>			
19	Nebraska	311	19	Nebraska	9.63
20	New Mexico	302	20	Florida	9.56
21	Florida	301	21	Connecticut	8.89
22	District of Col.	293	<b>22</b>	<b>Colorado</b>	<b>8.73</b>
23	Virginia	293	23	Oklahoma	8.57
24	Nevada	285	24	Kentucky	8.57
25	Arkansas	265	25	Nevada	8.43
26	Minnesota	260	26	Utah	8.28
27	Michigan	258	27	Oregon	8.14
28	Oregon	249	28	Virginia	8.11
29	Ohio	246	29	Michigan	8.06
30	Oklahoma	239	30	Ohio	7.89
31	Kentucky	234	31	Kansas	7.48
32	Kansas	233	32	Minnesota	7.17
33	Utah	220	33	West Virginia	6.05
34	Hawaii	193	34	Hawaii	5.93
35	New Jersey	190	35	District of Col.	5.73
36	Illinois	181	36	Wisconsin	5.54
37	Wisconsin	178	37	Illinois	5.21
38	Massachusetts	177	38	Pennsylvania	4.82
39	Pennsylvania	161	39	New Jersey	4.57
40	West Virginia	156	40	Alaska	4.31
41	Alaska	147	41	Massachusetts	4.20
42	Arizona	115	42	Arizona	4.01
43	Rhode Island	101	43	South Dakota	3.27
44	South Dakota	99	44	Montana	3.22
45	Montana	89	45	Maine	2.96
46	Maine	89	46	Rhode Island	2.94
47	Maryland	73	47	North Dakota	2.35
48	North Dakota	69	48	Delaware	1.92
49	Delaware	68	49	Maryland	1.84
50	New Hampshire	39	50	New Hampshire	1.06
51	Vermont	24	51	Vermont	0.74

SOURCE: U.S. Census Bureau, *State and Local Government Finances by Level of Government and by State:2003-04*, released July, 2006; Population, Census Bureau, *Annual Estimates* series, July 1, 2004, released December 22, 2005; Income, Bureau of Economic Analysis, *Annual State Personal Income* series, 2004; revised, released March 28, 2006.

TABLE XXIII

**State and Local Expenditures for Highways, FY 2003-2004  
Per Capita and Per \$1,000 of Personal Income**

<u>Rank</u>	<u>State</u>	<u>Per Capita</u>	<u>Rank</u>	<u>State</u>	<u>Per \$1,000</u>
1	Alaska	1,448	1	Alaska	42.60
2	Wyoming	1,028	2	Wyoming	29.99
3	North Dakota	788	3	North Dakota	26.72
4	South Dakota	785	4	South Dakota	26.00
5	Nevada	674	5	Montana	24.33
6	Montana	673	6	West Virginia	21.68
7	Delaware	600	7	Nevada	19.96
8	Nebraska	591	8	Mississippi	18.78
9	Kansas	577	9	Kansas	18.56
10	Minnesota	567	10	Nebraska	18.29
11	West Virginia	559	11	Arkansas	18.02
12	Massachusetts	545	12	Maine	17.59
13	Vermont	536	13	Kentucky	17.51
14	Iowa	536	14	Idaho	17.43
<b>15</b>	<b>Colorado</b>	<b>530</b>	15	Iowa	17.26
16	Maine	529	16	Vermont	16.88
17	Wisconsin	522	17	Delaware	16.78
18	Kentucky	477	18	New Mexico	16.46
19	Idaho	468	19	Wisconsin	16.24
20	Arkansas	465	20	Minnesota	15.66
21	Mississippi	460	21	Utah	15.46
22	Missouri	446	<b>22</b>	<b>Colorado</b>	<b>14.68</b>
23	New Mexico	431	23	Missouri	14.63
24	Washington	428	24	South Carolina	14.05
25	New York	426	25	North Carolina	13.85
26	Utah	411	26	Louisiana	13.69
27	Florida	406	27	Oklahoma	13.05
28	North Carolina	406	28	Massachusetts	12.92
29	New Hampshire	404	29	Florida	12.90
	<i>United States Average</i>	<i>402</i>	30	Alabama	12.80
			31	Arizona	12.62
30	Pennsylvania	392	32	Oregon	12.44
31	Illinois	391	33	Indiana	12.32
32	South Carolina	382	34	Washington	12.21
33	Michigan	382	35	Texas	12.18
34	Oregon	380		<i>United States Average</i>	<i>12.18</i>
35	New Jersey	375			
36	Texas	374	36	Michigan	11.89
37	Louisiana	374	37	Pennsylvania	11.76
38	Indiana	372	38	Ohio	11.52
39	Virginia	366	39	Illinois	11.26
40	Connecticut	366	40	New York	11.13
41	Oklahoma	363	41	New Hampshire	11.03
42	Arizona	362	42	Tennessee	10.18
43	Ohio	359	43	Virginia	10.13
44	Alabama	354	44	Rhode Island	9.98
45	Maryland	349	45	Georgia	9.17
46	Rhode Island	341	46	New Jersey	9.02
47	California	308	47	Maryland	8.80
48	Tennessee	304	48	California	8.76
49	Hawaii	279	49	Hawaii	8.55
50	Georgia	273	50	Connecticut	8.08
51	District of Col.	129	51	District of Col.	2.51

SOURCE: U.S. Census Bureau, *State and Local Government Finances by Level of Government and by State:2003-04*, released July, 2006; Population, Census Bureau, *Annual Estimates* series, July 1, 2004, released December 22, 2005; Income, Bureau of Economic Analysis, *Annual State Personal Income* series, 2004; revised, released March 28, 2006.

TABLE XXIV

**State and Local Expenditures for Police Protection, FY 2003-2004  
Per Capita and Per \$1,000 of Personal Income**

<u>Rank</u>	<u>State</u>	<u>Per Capita</u>	<u>Rank</u>	<u>State</u>	<u>Per \$1,000</u>
1	District of Col.	748	1	District of Col.	14.63
2	New York	356	2	New York	9.31
3	California	311	3	Florida	9.17
4	New Jersey	309	4	Nevada	8.94
5	Nevada	302	5	New Mexico	8.94
6	Florida	288	6	California	8.84
7	Alaska	285	7	Arizona	8.61
8	Wyoming	273	8	Alaska	8.38
9	Illinois	272	9	Louisiana	8.02
10	Rhode Island	263	10	Wyoming	7.96
11	Maryland	257	11	Wisconsin	7.84
12	Wisconsin	252	12	Illinois	7.84
13	Arizona	247	13	Rhode Island	7.69
14	Delaware	243	14	Oregon	7.55
<b>15 Colorado</b>	<b>239</b>		15	New Jersey	7.43
			16	Utah	7.29
	<i>United States Average</i>	<i>237</i>		<i>United States Average</i>	<i>7.18</i>
16	New Mexico	234	17	Mississippi	7.14
17	Massachusetts	231	18	Ohio	7.09
18	Oregon	231	19	Michigan	6.92
19	Connecticut	230	20	Delaware	6.80
20	Minnesota	224	21	Idaho	6.68
21	Michigan	222	<b>22 Colorado</b>	<b>6.61</b>	
22	Ohio	221	23	Montana	6.53
23	Louisiana	219	24	Maryland	6.48
24	Hawaii	209	25	North Carolina	6.48
25	Virginia	201	26	Hawaii	6.41
26	Kansas	199	27	Kansas	6.40
27	Utah	194	28	South Carolina	6.40
28	Washington	193	29	Georgia	6.23
29	Texas	191	30	Texas	6.22
30	North Carolina	190	31	Tennessee	6.21
31	Pennsylvania	188	32	Arkansas	6.21
32	Missouri	187	33	Minnesota	6.18
33	Georgia	186	34	Missouri	6.15
34	Tennessee	185	35	Alabama	6.15
35	Vermont	184	36	Oklahoma	5.93
36	New Hampshire	184	37	Vermont	5.80
37	Montana	181	38	Pennsylvania	5.65
38	Idaho	179	39	Virginia	5.56
39	Mississippi	175	40	Washington	5.50
40	South Carolina	174	41	Massachusetts	5.48
41	Alabama	170	42	Iowa	5.37
42	Iowa	167	43	Kentucky	5.28
43	Oklahoma	165	44	South Dakota	5.26
44	Nebraska	162	45	Maine	5.24
45	Arkansas	160	46	Connecticut	5.08
46	South Dakota	159	47	New Hampshire	5.02
47	Maine	157	48	Nebraska	5.00
48	Indiana	149	49	Indiana	4.92
49	Kentucky	144	50	West Virginia	4.66
50	North Dakota	134	51	North Dakota	4.54
51	West Virginia	120			

SOURCE: U.S. Census Bureau, *State and Local Government Finances by Level of Government and by State:2003-04*, released July, 2006; Population, Census Bureau, *Annual Estimates* series, July 1, 2004, released December 22, 2005; Income, Bureau of Economic Analysis, *Annual State Personal Income* series, 2004; revised, released March 28, 2006.

TABLE XXV

**State and Local Expenditures for Fire Protection, FY 2003-2004  
Per Capita and Per \$1,000 of Personal Income**

<u>Rank</u>	<u>State</u>	<u>Per Capita</u>	<u>Rank</u>	<u>State</u>	<u>Per \$1,000</u>
1	District of Col.	285	1	Rhode Island	6.03
2	Rhode Island	206	2	District of Col.	5.57
3	Nevada	141	3	Nevada	4.17
4	Alaska	135	4	Alaska	3.97
5	Massachusetts	135	5	Florida	3.96
6	New York	129	6	Ohio	3.85
7	Florida	125	7	Oregon	3.76
8	Washington	121	8	Washington	3.45
9	Ohio	120	9	Illinois	3.41
10	Connecticut	119	10	New York	3.38
11	Illinois	118	11	Arizona	3.37
12	California	118	12	California	3.35
13	Oregon	115	13	Louisiana	3.35
14	New Hampshire	111	14	New Mexico	3.30
<b>15</b>	<b>Colorado</b>	<b>109</b>	15	Oklahoma	3.21
16	Maryland	106	16	Massachusetts	3.19
17	Virginia	100	<b>17</b>	<b>Colorado</b>	<b>3.03</b>
18	Arizona	97	18	New Hampshire	3.02
	<i>United States Average</i>	96	19	Missouri	2.96
				<i>United States Average</i>	2.92
19	Wisconsin	93	20	Wisconsin	2.88
20	Louisiana	91	21	Virginia	2.77
21	Missouri	90	22	Indiana	2.75
22	Oklahoma	89	23	Tennessee	2.73
23	Hawaii	88	24	Hawaii	2.71
24	New Mexico	86	25	Georgia	2.70
25	Wyoming	84	26	Maryland	2.67
26	New Jersey	84	27	Kentucky	2.66
27	Indiana	83	28	Idaho	2.64
28	Michigan	82	29	Mississippi	2.63
29	Tennessee	81	30	Connecticut	2.62
30	Georgia	80	31	Utah	2.61
31	Kansas	79	32	Michigan	2.55
32	Maine	77	33	Maine	2.55
33	Texas	75	34	Kansas	2.54
34	North Carolina	73	35	North Carolina	2.49
35	Kentucky	72	36	Wyoming	2.45
36	Idaho	71	37	Texas	2.44
37	Nebraska	70	38	Alabama	2.40
38	Utah	69	39	Montana	2.28
39	Alabama	66	40	Arkansas	2.24
40	Mississippi	65	41	South Carolina	2.21
41	Montana	63	42	Nebraska	2.17
42	Vermont	63	43	New Jersey	2.01
43	South Carolina	60	44	Vermont	1.97
44	South Dakota	58	45	South Dakota	1.92
45	Arkansas	58	46	Iowa	1.70
46	Minnesota	55	47	West Virginia	1.55
47	Iowa	53	48	North Dakota	1.54
48	North Dakota	45	49	Minnesota	1.53
49	Pennsylvania	42	50	Pennsylvania	1.27
50	West Virginia	40	51	Delaware	0.74
51	Delaware	26			

SOURCE: U.S. Census Bureau, *State and Local Government Finances by Level of Government and by State:2003-04*, released July, 2006; Population, Census Bureau, *Annual Estimates* series, July 1, 2004, released December 22, 2005; Income, Bureau of Economic Analysis, *Annual State Personal Income* series, 2004; revised, released March 28, 2006.

TABLE XXVI

**State and Local Expenditures for Corrections, FY 2003-2004  
Per Capita and Per \$1,000 of Personal Income**

<u>Rank</u>	<u>State</u>	<u>Per Capita</u>	<u>Rank</u>	<u>State</u>	<u>Per \$1,000</u>
1	District of Col.	297	1	New Mexico	8.49
2	Alaska	271	2	Alaska	7.97
3	California	265	3	Wyoming	7.60
4	Wyoming	260	4	California	7.51
5	New York	248	5	Arizona	7.14
6	Delaware	244	6	Georgia	6.94
7	Maryland	236	7	Nevada	6.93
8	Nevada	234	8	Louisiana	6.91
9	New Mexico	222	9	Oregon	6.86
10	Wisconsin	210	10	Delaware	6.84
11	Michigan	210	11	Wisconsin	6.54
12	Oregon	210	12	Michigan	6.54
13	Pennsylvania	210	13	Florida	6.49
14	New Jersey	209	14	New York	6.48
15	Georgia	207	15	Arkansas	6.45
16	Arizona	205	16	Utah	6.39
17	Florida	204	17	Pennsylvania	6.29
18	Washington	201	18	Idaho	6.21
	<i>United States Average</i>	<i>192</i>	19	Maryland	5.95
19	Virginia	190	20	Oklahoma	5.93
20	Louisiana	189	21	Texas	5.91
21	Texas	182		<i>United States Average</i>	<i>5.82</i>
<b>22</b>	<b>Colorado</b>	<b>181</b>	22	District of Col.	5.80
23	Nebraska	171	23	Washington	5.74
24	Utah	170	24	Montana	5.66
25	Idaho	167	25	Kentucky	5.47
26	Arkansas	167	26	North Carolina	5.29
27	Oklahoma	165	27	Nebraska	5.29
28	Ohio	160	28	Virginia	5.26
29	Massachusetts	159	29	Ohio	5.15
30	Connecticut	159	30	Mississippi	5.11
31	Montana	157	31	South Carolina	5.08
32	North Carolina	155	32	New Jersey	5.02
33	Rhode Island	150	<b>33</b>	<b>Colorado</b>	<b>5.00</b>
34	Vermont	150	34	Indiana	4.85
35	Kentucky	149	35	Kansas	4.76
36	Kansas	148	36	Alabama	4.74
37	Indiana	146	37	Missouri	4.74
38	Missouri	144	38	Vermont	4.72
39	Illinois	144	39	West Virginia	4.60
40	South Carolina	138	40	Tennessee	4.52
41	Minnesota	137	41	Rhode Island	4.39
42	Tennessee	135	42	Illinois	4.14
43	Alabama	131	43	Maine	4.09
44	Hawaii	125	44	Hawaii	3.84
45	Mississippi	125	45	Minnesota	3.79
46	Maine	123	46	Massachusetts	3.77
47	West Virginia	119	47	Connecticut	3.50
48	Iowa	107	48	South Dakota	3.48
49	South Dakota	105	49	Iowa	3.44
50	New Hampshire	100	50	North Dakota	3.16
51	North Dakota	93	51	New Hampshire	2.73

SOURCE: U.S. Census Bureau, *State and Local Government Finances by Level of Government and by State:2003-04*, released July, 2006; Population, Census Bureau, *Annual Estimates* series, July 1, 2004, released December 22, 2005; Income, Bureau of Economic Analysis, *Annual State Personal Income* series, 2004; revised, released March 28, 2006.

TABLE XXVII

**State and Local Expenditures for Parks and Recreation, FY 2003-2004  
Per Capita and Per \$1,000 of Personal Income**

<u>Rank</u>	<u>State</u>	<u>Per Capita</u>	<u>Rank</u>	<u>State</u>	<u>Per \$1,000</u>
1	Nevada	215	1	Nevada	6.36
<b>2</b>	<b>Colorado</b>	<b>207</b>	2	Arizona	6.25
3	District of Col.	198	<b>3</b>	<b>Colorado</b>	<b>5.72</b>
4	Wyoming	187	4	Wyoming	5.46
5	Illinois	185	5	Illinois	5.32
6	Arizona	179	6	New Mexico	4.96
7	Hawaii	159	7	Hawaii	4.88
8	Nebraska	156	8	North Dakota	4.86
9	Minnesota	152	9	Nebraska	4.82
10	North Dakota	143	10	Utah	4.62
11	Maryland	142	11	Florida	4.22
12	Washington	134	12	South Dakota	4.20
13	Florida	133	13	Minnesota	4.20
14	New Mexico	130	14	District of Col.	3.88
15	Alaska	129	15	Louisiana	3.83
16	South Dakota	127	16	Washington	3.82
17	Utah	123	17	Alaska	3.80
18	California	119	18	Maryland	3.59
19	New York	109	19	Oregon	3.44
20	Connecticut	108	20	California	3.38
21	Virginia	105		<i>United States Average</i>	<i>3.14</i>
22	Oregon	105			
23	Louisiana	104			
	<i>United States Average</i>	<i>104</i>	21	Iowa	3.12
24	Delaware	103	22	Wisconsin	3.07
25	New Jersey	100	23	Virginia	2.91
26	Wisconsin	99	24	Delaware	2.88
27	Iowa	97	25	Michigan	2.87
28	Michigan	92	26	Ohio	2.86
29	Ohio	89	27	New York	2.85
30	Missouri	82	28	Alabama	2.79
31	North Carolina	80	29	North Carolina	2.72
32	Alabama	77	30	Missouri	2.70
33	Oklahoma	75	31	Oklahoma	2.68
34	Georgia	74	32	Idaho	2.59
35	Kansas	73	33	Mississippi	2.54
36	Idaho	70	34	Georgia	2.49
37	Tennessee	69	35	Arkansas	2.42
38	New Hampshire	68	36	New Jersey	2.41
39	Indiana	66	37	Connecticut	2.38
40	Texas	66	38	Kansas	2.35
41	Arkansas	62	39	Tennessee	2.32
42	Mississippi	62	40	West Virginia	2.32
43	Rhode Island	61	41	Kentucky	2.24
44	Kentucky	61	42	South Carolina	2.21
45	Montana	61	43	Montana	2.19
46	South Carolina	60	44	Indiana	2.18
47	West Virginia	60	45	Texas	2.14
48	Pennsylvania	57	46	New Hampshire	1.85
49	Massachusetts	51	47	Rhode Island	1.79
50	Maine	50	48	Pennsylvania	1.71
51	Vermont	47	49	Maine	1.66
			50	Vermont	1.47
			51	Massachusetts	1.20

SOURCE: U.S. Census Bureau, *State and Local Government Finances by Level of Government and by State:2003-04*, released July, 2006; Population, Census Bureau, *Annual Estimates* series, July 1, 2004, released December 22, 2005; Income, Bureau of Economic Analysis, *Annual State Personal Income* series, 2004; revised, released March 28, 2006.

TABLE XXVIII

**State and Local Expenditures for Housing and Community Development, FY 2003-2004  
Per Capita and Per \$1,000 of Personal Income**

<u>Rank</u>	<u>State</u>	<u>Per Capita</u>	<u>Rank</u>	<u>State</u>	<u>Per \$1,000</u>
1	District of Col.	591	1	District of Col.	11.55
2	Alaska	295	2	Alaska	8.67
3	Massachusetts	248	3	Massachusetts	5.88
4	New York	212	4	Vermont	5.64
5	California	192	5	New York	5.54
6	Vermont	179	6	California	5.44
7	Illinois	169	7	Maine	5.03
8	Maryland	168	8	Ohio	5.00
9	New Hampshire	165	9	Illinois	4.86
10	Washington	162	10	Washington	4.62
11	Connecticut	158	11	Rhode Island	4.56
12	Ohio	156	12	Oregon	4.50
13	Rhode Island	156	13	New Hampshire	4.49
14	Maine	151	14	Maryland	4.25
15	Minnesota	146	15	Hawaii	4.21
16	Oregon	138	16	Pennsylvania	4.10
17	Hawaii	137	17	Minnesota	4.03
18	Pennsylvania	136	18	Louisiana	3.92
19	Delaware	130			
	<i>United States Average</i>	<i>127</i>		<i>United States Average</i>	<i>3.84</i>
20	New Jersey	117	19	Montana	3.79
21	Indiana	112	20	Utah	3.78
<b>22 Colorado</b>		<b>110</b>	21	Indiana	3.72
23	Virginia	109	22	Delaware	3.64
24	Louisiana	107	23	Connecticut	3.49
25	Montana	105	24	Alabama	3.43
26	Utah	101	25	Mississippi	3.22
27	Nevada	97	26	North Carolina	3.14
28	Alabama	95	27	Missouri	3.11
29	Missouri	95	28	Tennessee	3.08
30	Tennessee	92	29	South Carolina	3.05
31	North Carolina	92	<b>30 Colorado</b>	<b>3.04</b>	
32	Nebraska	85	31	Virginia	3.02
33	Georgia	84	32	Nevada	2.89
34	South Dakota	83	33	Georgia	2.84
35	South Carolina	83	34	New Jersey	2.80
36	Wisconsin	81	35	West Virginia	2.78
37	Florida	79	36	South Dakota	2.76
38	Mississippi	79	37	Kentucky	2.72
39	Michigan	76	38	Nebraska	2.62
40	Texas	75	39	Wisconsin	2.51
41	Kentucky	74	40	Arizona	2.51
42	Arizona	72	41	Florida	2.51
43	West Virginia	72	42	Texas	2.44
44	North Dakota	67	43	Michigan	2.36
45	Arkansas	59	44	Arkansas	2.29
46	New Mexico	58	45	North Dakota	2.28
47	Iowa	48	46	New Mexico	2.23
48	Oklahoma	46	47	Oklahoma	1.65
49	Kansas	37	48	Iowa	1.53
50	Idaho	30	49	Kansas	1.18
51	Wyoming	29	50	Idaho	1.13
			51	Wyoming	0.86

SOURCE: U.S. Census Bureau, *State and Local Government Finances by Level of Government and by State:2003-04*, released July, 2006; Population, Census Bureau, *Annual Estimates* series, July 1, 2004, released December 22, 2005; Income, Bureau of Economic Analysis, *Annual State Personal Income* series, 2004; revised, released March 28, 2006.

TABLE XXIX

**State and Local Expenditures for Health, FY 2003-2004  
Per Capita and Per \$1,000 of Personal Income**

<u>Rank</u>	<u>State</u>	<u>Per Capita</u>	<u>Rank</u>	<u>State</u>	<u>Per \$1,000</u>
1	District of Col.	1,240	1	District of Col.	24.23
2	Michigan	417	2	Michigan	12.99
3	Wyoming	354	3	Maine	11.69
4	Delaware	351	4	Montana	10.62
5	Maine	351	5	Hawaii	10.43
6	Hawaii	340	6	Wyoming	10.33
7	Washington	311	7	Delaware	9.84
8	California	294	8	Ohio	9.43
9	Ohio	294	9	North Carolina	8.96
10	Montana	294	10	Washington	8.87
11	Pennsylvania	264	11	Alabama	8.54
12	North Carolina	263	12	California	8.34
13	Illinois	244	13	Arizona	8.21
14	Maryland	239	14	Pennsylvania	7.93
15	Alabama	236	15	Wisconsin	7.34
16	Wisconsin	236	16	Utah	7.33
17	Arizona	235	17	South Carolina	7.13
18	Alaska	220	18	Tennessee	7.04
	<i>United States Average</i>	<i>215</i>	19	Illinois	7.03
			20	Oregon	6.72
				<i>United States Average</i>	<i>6.50</i>
19	New York	213			
<b>20</b>	<b>Colorado</b>	<b>212</b>	21	Florida	6.49
21	Tennessee	210	22	Alaska	6.47
22	Oregon	205	23	West Virginia	6.14
23	Florida	204	24	Maryland	6.04
24	Rhode Island	197	25	Georgia	6.00
25	Utah	195	<b>26</b>	<b>Colorado</b>	<b>5.88</b>
26	South Carolina	194	27	Rhode Island	5.75
27	Georgia	179	28	New Mexico	5.70
28	Virginia	174	29	New York	5.57
29	Kansas	173	30	Kansas	5.57
30	Missouri	169	31	Missouri	5.54
31	West Virginia	158	32	Kentucky	5.14
32	Vermont	156	33	Louisiana	5.00
33	Minnesota	150	34	Vermont	4.89
34	New Mexico	149	35	Arkansas	4.87
35	South Dakota	145	36	Virginia	4.82
36	Kentucky	140	37	South Dakota	4.80
37	Louisiana	137	38	Oklahoma	4.73
38	Nevada	135	39	Mississippi	4.23
39	New Jersey	133	40	Idaho	4.18
40	Oklahoma	132	41	Minnesota	4.15
41	Iowa	126	42	Iowa	4.06
42	Arkansas	126	43	Nevada	4.01
43	Massachusetts	123	44	Indiana	3.87
44	Indiana	117	45	North Dakota	3.79
45	Idaho	112	46	Texas	3.49
46	North Dakota	112	47	Nebraska	3.25
47	Texas	107	48	New Jersey	3.20
48	Nebraska	105	49	Massachusetts	2.93
49	Mississippi	104	50	New Hampshire	2.68
50	New Hampshire	98	51	Connecticut	2.16
51	Connecticut	98			

SOURCE: U.S. Census Bureau, *State and Local Government Finances by Level of Government and by State:2003-04*, released July, 2006; Population, Census Bureau, *Annual Estimates* series, July 1, 2004, released December 22, 2005; Income, Bureau of Economic Analysis, *Annual State Personal Income* series, 2004; revised, released March 28, 2006.

TABLE XXX

**State and Local Expenditures for Interest on General Debt, FY 2003-2004  
Per Capita and Per \$1,000 of Personal Income**

<u>Rank</u>	<u>State</u>	<u>Per Capita</u>	<u>Rank</u>	<u>State</u>	<u>Per \$1,000</u>
1	Alaska	609	1	Alaska	17.90
2	District of Col.	503	2	Kentucky	13.43
3	Massachusetts	489	3	Hawaii	11.63
4	Connecticut	451	4	Massachusetts	11.59
5	New York	416	5	Illinois	11.32
6	Illinois	393	6	Pennsylvania	11.05
7	Hawaii	380	7	New York	10.86
8	Delaware	372	8	Louisiana	10.53
9	Pennsylvania	368	9	Delaware	10.40
10	Kentucky	366	10	Connecticut	9.95
<b>11 Colorado</b>		<b>317</b>	11	District of Col.	9.82
12	New Hampshire	310	12	South Carolina	9.35
13	Minnesota	310	13	Maine	9.25
14	Rhode Island	298	14	Florida	8.92
15	Louisiana	287	15	Wisconsin	8.82
16	California	287	<b>16 Colorado</b>	<b>8.79</b>	
17	Nevada	284	17	Rhode Island	8.72
18	Wisconsin	284	18	Minnesota	8.55
19	Florida	281	19	Vermont	8.55
20	Washington	279	20	New Hampshire	8.46
	<i>United States Average</i>	278	21	Oregon	8.43
				<i>United States Average</i>	8.42
21	Maine	278			
22	New Jersey	277	22	Nevada	8.41
23	Vermont	272	23	West Virginia	8.38
24	Maryland	269	24	Michigan	8.38
25	Michigan	269	25	Texas	8.34
26	Kansas	259	26	Kansas	8.34
27	Oregon	258	27	North Dakota	8.23
28	Texas	256	28	Ohio	8.14
29	South Carolina	254	29	California	8.14
30	Ohio	254	30	Washington	7.95
31	North Dakota	243	31	Alabama	7.45
32	Virginia	239	32	Montana	7.41
33	West Virginia	216	33	Mississippi	7.03
34	Missouri	214	34	New Mexico	7.02
35	Alabama	206	35	Missouri	7.01
36	Montana	205	36	Maryland	6.79
37	South Dakota	201	37	Utah	6.76
38	Indiana	198	38	Arizona	6.70
39	Arizona	192	39	New Jersey	6.66
40	Wyoming	185	40	South Dakota	6.64
41	New Mexico	184	41	Virginia	6.61
42	Utah	180	42	Indiana	6.54
43	Mississippi	172	43	Arkansas	5.97
44	Oklahoma	162	44	Oklahoma	5.80
45	Arkansas	154	45	Idaho	5.55
46	North Carolina	154	46	Wyoming	5.41
47	Tennessee	149	47	North Carolina	5.25
48	Idaho	149	48	Tennessee	5.00
49	Iowa	149	49	Iowa	4.78
50	Nebraska	146	50	Nebraska	4.53
51	Georgia	126	51	Georgia	4.24

SOURCE: U.S. Census Bureau, *State and Local Government Finances by Level of Government and by State:2003-04*, released July, 2006; Population, Census Bureau, *Annual Estimates* series, July 1, 2004, released December 22, 2005; Income, Bureau of Economic Analysis, *Annual State Personal Income* series, 2004; revised, released March 28, 2006.