

State and Local Tax Revenues

A 50 State Comparison



JANUARY 2022

Independent Fiscal Office



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Staff Acknowledgements

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INDEPENDENT FISCAL OFFICE

January 19, 2022

The Honorable Members of the Pennsylvania General Assembly:

State and local taxes are necessary to fund the many services provided by governments such as education, law enforcement, healthcare, the building and maintenance of public roads and highways, and the management of natural resources. State and local governments utilize different taxes, fees, tolls and assessments to generate the funds necessary to provide those services and meet the needs of residents.

This report uses data published by the U.S. Census Bureau to compare how states generate revenues. Based on tax or fee type, the report ranks states in descending order based on the ratio of tax revenue to state personal income. This simple ratio is often referred to as a measure of tax burden or an effective tax rate. These measures are best used to compare a state's relative reliance on a particular revenue source. For example, a state may rely heavily on sales tax, which may be more volatile than other revenue sources. Alternatively, states rich in natural resources may receive significant severance tax revenue, while many others receive no revenue from that source.

The report also ranks states based on the ratio of total state and local tax revenue to state personal income. By themselves, high or low rankings should not be construed as a favorable or unfavorable outcome. States that have a high ranking may provide more services to residents. The relative rankings do not imply that a state operates in a more or less efficient manner than other states. More detailed data would be required to make that determination.

All questions and comments on this report can be submitted to contact@ifo.state.pa.us.

Sincerely,

A handwritten signature in blue ink that reads "Matthew J. Knittel".

Dr. Matthew J. Knittel
Director

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Methodology and Data Sources

This report uses data from the U.S. Census Bureau, the Internal Revenue Service (IRS), the U.S. Bureau of Economic Analysis, the Federation of Tax Administrators and the Tax Foundation to facilitate a comparison of state and local tax systems across the 50 states. The report examines (1) the relative state and local tax burden across states, (2) the distribution of state and local taxes across revenue sources (e.g., income, sales and property) and (3) state debt levels. For this analysis, the term “tax burden” equals the ratio of tax revenues to state personal income. Although the term tax burden is often used in these types of studies, it does not imply that a certain level of taxation is too high or too low. That determination is a subjective judgment, and this report does not address that issue.

All state and local taxes are compared to state personal income. State personal income is the summation of all sources of income such as wages, business income, interest, dividends, rents, royalties, employer contributions to pension and health plans, unemployment compensation and transfer income (e.g., Social Security, various medical and income maintenance benefits). Similar to other published tax burden studies, the analysis includes certain adjustments to state personal income as computed by the U.S. Bureau of Economic Analysis.¹ The analysis adds capital gains income, IRA withdrawals and pension distributions to state personal income and deducts employer contributions to pension and health plans and imputed interest income.² Overall, these adjustments increase personal income by 0.1% for the U.S. and decrease personal income 0.4% for Pennsylvania. Despite the fact that a modified income measure is used, the term personal income is used throughout this analysis.

For tabulations of state and local tax revenues, the U.S. Census Bureau includes net lottery profits with non-tax revenue sources, not tax revenues. This report includes those amounts with tax revenues so that net lottery profits are treated the same as tax revenues from table games and slots, since all three are forms of recreational gaming. Liquor store profits are also included with tax revenues. In order to generate liquor store profits, states apply mark-ups that function similar to a tax. Lottery and liquor store profits are similar to sales taxes because they are generated by the voluntary consumption of a good or service.

¹ The adjustments are based on data from federal income tax returns by state (published by the IRS) and Tables SAINC4 and SAINC40 from the National Income and Product Accounts. The U.S. Bureau of Economic Analysis publishes state personal income data.

² Capital gains, IRA withdrawals and pension data are from the “SOI Tax Stats – Historic Table 2” (IRS). Those amounts are grossed-up for amounts not reported on the federal income tax return due to non-taxability or misreporting. For more information on misreporting on the federal income tax return, see “Federal Tax Compliance Research: Tax Gap Estimates for Tax Years 2011-2013” (IRS, September 2019).

The U.S. Census Bureau compiles annual data on state and local tax revenue. For this analysis, state tax data are from *2019 State Government Tax Collections* and local tax data are from *2019 State and Local Government Finances*, which represent fiscal year (FY) 2018-19.³ State tax data are available for FY 2019-20. However, due to various states shifting monies from FY 2019-20 to 2020-21 (some tax remittances were delayed to provide tax relief), those data are not used. State personal income data also represent FY 2018-19. Any federal income tax data (e.g., capital gains) are from calendar year (CY) 2019.

In general, the state rankings in this analysis do not control for the export of certain state and local taxes. For some states, much tax revenue is paid by non-residents. For example, states with significant tourism generate substantial sales tax from non-residents.⁴ Many business taxes, such as the corporate net income tax, are also shifted to consumers and shareholders who reside in other states.

³ Tax data for state liquor store profits and outstanding debt are from *2019 State Government Finances*.

⁴ A tourism adjustment for sales tax was made for two states: Hawaii and Nevada. For those states, the ratio of the dollar amounts for the "Food Service and Accommodations" sector for state gross domestic product (based on location of service provided) compared to amounts reported for state personal consumption expenditures (based upon the consumer's state of residency, as opposed to location of purchase) was much higher than the overall U.S. average. That outcome implies that state production of those services is much higher than the personal consumption of those services by state residents, compared to the U.S. average. Therefore, a higher share of sector output is attributable to tourism. Based on the state data published by the U.S. Bureau of Economic Analysis, Hawaii's sales tax is reduced by 15% and Nevada by 25% to account for each state's unusually large share of sales tax likely attributable to tourism. Similar adjustments were not made for other states because their ratio of production to consumption for that sector was much more similar to the U.S. average.

State and Local Tax Rankings

Table 1 ranks states based on the ratio of the personal income tax (PIT) to personal income.⁵ States levy PIT on wages, business income, capital income (e.g., interest, dividends and capital gains), pensions, IRA withdrawals and transfer income (e.g., Social Security, unemployment compensation). Pennsylvania ranked 19th for PIT, and the ratio was higher than both the U.S. average (2.22%) and weighted average (2.46%).⁶ Although the Commonwealth levies a relatively low PIT rate (3.07%) and exempts Social Security and pension income, the local PIT rate is high compared to other states. (See Table 12 for a comparison of state tax rates levied for CY 2021.)

State	Rank	Amount	Ratio	State	Rank	Amount	Ratio
New York	1	\$68,303	5.16%	Missouri	26	\$7,045	2.41%
Oregon	2	\$9,847	4.47%	Rhode Island	27	\$1,376	2.32%
Maryland	3	\$15,912	4.26%	Colorado	28	\$8,172	2.32%
California	4	\$100,080	4.02%	Arkansas	29	\$3,012	2.32%
Minnesota	5	\$12,400	3.83%	Indiana	30	\$7,116	2.24%
Hawaii	6	\$2,568	3.43%	Illinois	31	\$16,541	2.24%
Massachusetts	7	\$17,151	3.37%	Michigan	32	\$10,772	2.18%
Delaware	8	\$1,741	3.32%	Alabama	33	\$4,321	2.06%
Utah	9	\$4,979	3.30%	South Carolina	34	\$4,759	2.06%
Kentucky	10	\$6,185	3.25%	Idaho	35	\$1,669	2.04%
Connecticut	11	\$8,457	3.09%	Oklahoma	36	\$3,565	1.96%
Virginia	12	\$14,872	3.03%	Louisiana	37	\$3,833	1.80%
Wisconsin	13	\$8,760	2.90%	Mississippi	38	\$1,968	1.75%
West Virginia	14	\$2,097	2.82%	New Mexico	39	\$1,590	1.74%
Iowa	15	\$4,205	2.73%	Arizona	40	\$5,357	1.59%
North Carolina	16	\$13,259	2.71%	North Dakota	41	\$415	0.98%
Ohio	17	\$15,242	2.65%	New Hampshire	42	\$123	0.14%
Montana	18	\$1,413	2.63%	Tennessee	43	\$202	0.06%
Pennsylvania	19	\$19,071	2.62%	Alaska	44	--	--
New Jersey	20	\$15,903	2.60%	Florida	44	--	--
Nebraska	21	\$2,546	2.58%	Nevada	44	--	--
Maine	22	\$1,709	2.55%	South Dakota	44	--	--
Kansas	23	\$3,780	2.52%	Texas	44	--	--
Vermont	24	\$861	2.46%	Washington	44	--	--
Georgia	25	\$12,177	2.43%	Wyoming	44	--	--
				U.S. Weighted Avg.			2.46%
				U.S. Average			2.22%

Note: dollar amounts are in millions.

⁵ All amounts are net of refunds.

⁶ The U.S. average is an unweighted average so that all states have an equal impact on the U.S. average computation. The weighted average allows large states (e.g., California) to have a greater impact compared to small states (e.g., Rhode Island).

Table 2 ranks states based on the ratio of corporate net income tax (CNIT) to personal income.⁷ States levy CNIT on the net income of C corporations. For this analysis, the CNIT measure also includes revenues from corporate license fees.⁸ Pennsylvania ranked 11th for CNIT, and the ratio was higher than the U.S. average (0.43%) and weighted average (0.40%). Pennsylvania levies the third highest CNIT rate in the U.S. (9.99%), but the sales-only factor used in the apportionment formula reduces the overall tax burden.

State	Rank	Amount	Ratio	State	Rank	Amount	Ratio
Delaware	1	\$1,857	3.54%	North Dakota	26	\$147	0.35%
New Hampshire	2	\$904	1.03%	North Carolina	27	\$1,679	0.34%
Tennessee	3	\$2,728	0.82%	Kansas	28	\$514	0.34%
Alaska	4	\$333	0.81%	Connecticut	29	\$932	0.34%
New York	5	\$10,639	0.80%	Louisiana	30	\$691	0.32%
New Jersey	6	\$4,424	0.72%	Rhode Island	31	\$182	0.31%
Massachusetts	7	\$2,975	0.58%	Florida	32	\$3,357	0.28%
Mississippi	8	\$650	0.58%	West Virginia	33	\$200	0.27%
California	9	\$13,873	0.56%	Georgia	34	\$1,338	0.27%
Minnesota	10	\$1,721	0.53%	New Mexico	35	\$237	0.26%
Pennsylvania	11	\$3,507	0.48%	Hawaii	36	\$192	0.26%
Oregon	12	\$1,051	0.48%	Indiana	37	\$763	0.24%
Illinois	13	\$3,446	0.47%	Michigan	38	\$1,171	0.24%
Kentucky	14	\$886	0.47%	Colorado	39	\$817	0.23%
Wisconsin	15	\$1,390	0.46%	South Carolina	40	\$508	0.22%
Vermont	16	\$153	0.44%	Virginia	41	\$988	0.20%
Nebraska	17	\$430	0.44%	Oklahoma	42	\$361	0.20%
Arkansas	18	\$564	0.43%	Arizona	43	\$554	0.16%
Alabama	19	\$846	0.40%	Missouri	44	\$455	0.16%
Maine	20	\$264	0.39%	South Dakota	45	\$53	0.11%
Iowa	21	\$589	0.38%	Ohio	46	\$602	0.10%
Maryland	22	\$1,419	0.38%	Nevada	47	\$80	0.05%
Montana	23	\$191	0.35%	Wyoming	48	\$15	0.04%
Idaho	24	\$288	0.35%	Texas	49	\$155	0.01%
Utah	25	\$523	0.35%	Washington	50	\$43	0.01%
				U.S. Weighted Avg.			0.40%
				U.S. Average			0.43%

Note: dollar amounts are in millions.

⁷ All amounts are net of refunds.

⁸ Per the U.S. Census Bureau's documentation guide, corporate license fees include: franchise license taxes, organization, filing and entrance fees, taxes on property (measured by amount of corporate stock, debt or other basis besides assessed value of property), and other licenses applicable with few, specified exceptions to all corporations.

Table 3 ranks states based on the ratio of sales and use tax (SUT) to personal income. Sales and use taxes include taxes on general sales, gross receipts taxes collected by utilities and any sales tax levied by local units. For Pennsylvania, SUT includes the local sales tax levied by Allegheny County (1.0%) and Philadelphia County (2.0%). Pennsylvania ranked 40th for SUT, and the ratio is lower than the U.S. average (2.44%) and weighted average (2.53%). Pennsylvania relies on SUT relatively less than other states due to broad exemptions for most clothing and food purchased for home consumption. Moreover, some states levy sales tax on gasoline in addition to an excise tax, but Pennsylvania does not.

State	Rank	Amount	Ratio	State	Rank	Amount	Ratio
Hawaii	1	\$3,784	5.06%	Maine	26	\$1,641	2.44%
Washington	2	\$23,097	4.80%	North Carolina	27	\$11,824	2.42%
New Mexico	3	\$4,224	4.63%	Idaho	28	\$1,962	2.40%
Louisiana	4	\$8,357	3.92%	Colorado	29	\$8,453	2.40%
Arkansas	5	\$4,995	3.84%	Illinois	30	\$17,535	2.37%
Arizona	6	\$12,176	3.62%	West Virginia	31	\$1,713	2.30%
South Dakota	7	\$1,561	3.40%	Kentucky	32	\$4,383	2.30%
Mississippi	8	\$3,798	3.37%	Wisconsin	33	\$6,524	2.16%
Nevada	9	\$5,292	3.29%	Georgia	34	\$10,775	2.15%
North Dakota	10	\$1,396	3.29%	Rhode Island	35	\$1,223	2.06%
Texas	11	\$48,791	3.22%	Minnesota	36	\$6,647	2.05%
Kansas	12	\$4,685	3.13%	South Carolina	37	\$4,567	1.97%
Oklahoma	13	\$5,588	3.07%	Michigan	38	\$9,700	1.96%
Alabama	14	\$6,302	3.01%	New Jersey	39	\$11,950	1.95%
Tennessee	15	\$9,744	2.94%	Pennsylvania	40	\$14,028	1.93%
Florida	16	\$34,859	2.91%	Connecticut	41	\$4,862	1.78%
Ohio	17	\$15,887	2.77%	Virginia	42	\$7,616	1.55%
Utah	18	\$4,126	2.73%	Maryland	43	\$5,507	1.47%
New York	19	\$34,913	2.64%	Massachusetts	44	\$6,834	1.34%
Indiana	20	\$8,366	2.63%	Vermont	45	\$440	1.26%
Iowa	21	\$4,025	2.62%	Alaska	46	\$282	0.68%
Nebraska	22	\$2,495	2.53%	Oregon	47	\$333	0.15%
Missouri	23	\$7,316	2.50%	Delaware	48	\$56	0.11%
California	24	\$62,053	2.49%	Montana	49	\$43	0.08%
Wyoming	25	\$892	2.45%	New Hampshire	50	\$48	0.05%
				U.S. Weighted Avg.			2.53%
				U.S. Average			2.44%

Note: dollar amounts are in millions.

Table 4 ranks states based on the ratio of property tax to personal income. Property tax includes levies by the state, county, municipality, school district or special purpose entity. For Pennsylvania, nearly all property taxes are levied at the local level. Pennsylvania ranked 26th for property tax, and the ratio is lower than the U.S. average (3.06%) and weighted average (3.17%).

State	Rank	Amount	Ratio	State	Rank	Amount	Ratio
Maine	1	\$3,727	5.55%	Pennsylvania	26	\$20,883	2.87%
Vermont	2	\$1,833	5.24%	North Dakota	27	\$1,209	2.85%
New Jersey	3	\$31,200	5.10%	Ohio	28	\$16,335	2.84%
New Hampshire	4	\$4,414	5.04%	South Carolina	29	\$6,551	2.83%
New York	5	\$61,858	4.67%	Hawaii	30	\$2,060	2.75%
Rhode Island	6	\$2,676	4.51%	Georgia	31	\$13,701	2.73%
Connecticut	7	\$11,464	4.19%	Maryland	32	\$10,210	2.73%
Texas	8	\$60,827	4.01%	Washington	33	\$12,965	2.69%
Illinois	9	\$29,632	4.00%	Florida	34	\$31,227	2.60%
Alaska	10	\$1,625	3.95%	Arizona	35	\$8,373	2.49%
Nebraska	11	\$3,893	3.94%	Utah	36	\$3,696	2.45%
Iowa	12	\$5,599	3.64%	Indiana	37	\$7,666	2.41%
Massachusetts	13	\$17,854	3.51%	Idaho	38	\$1,967	2.41%
Montana	14	\$1,835	3.42%	Missouri	39	\$6,862	2.35%
Wyoming	15	\$1,193	3.27%	West Virginia	40	\$1,727	2.32%
Wisconsin	16	\$9,811	3.25%	North Carolina	41	\$10,986	2.25%
Kansas	17	\$4,838	3.23%	Kentucky	42	\$3,899	2.05%
Oregon	18	\$7,045	3.20%	New Mexico	43	\$1,854	2.03%
Michigan	19	\$15,216	3.08%	Louisiana	44	\$4,301	2.02%
Virginia	20	\$15,110	3.08%	Nevada	45	\$3,206	1.99%
Minnesota	21	\$9,738	3.01%	Arkansas	46	\$2,377	1.83%
Colorado	22	\$10,459	2.97%	Oklahoma	47	\$3,267	1.80%
South Dakota	23	\$1,356	2.95%	Delaware	48	\$942	1.79%
California	24	\$72,712	2.92%	Tennessee	49	\$5,697	1.72%
Mississippi	25	\$3,289	2.92%	Alabama	50	\$3,041	1.45%
				U.S. Weighted Avg.			3.17%
				U.S. Average			3.06%

Note: dollar amounts are in millions.

Table 5 ranks states based on the ratio of sin taxes to personal income. Sin tax revenues include taxes on alcoholic beverages (but not sales tax levied on those items), casino gaming, pari-mutuels, tobacco, licenses for amusements, licenses for alcoholic beverages, liquor store profits and net lottery profits. Pennsylvania ranked 6th for sin taxes, and the ratio was higher than the U.S. average (0.39%) and weighted average (0.35%). For states that have legalized casino gaming, Pennsylvania imposes a relatively high tax rate on slot (maximum tax rate of 55.0%) and table games (16.0%) gross revenues. Those rates drive much of the ranking for the sin taxes category. For CY 2021, Pennsylvania levies the 13th highest cigarette tax rate in the U.S. (\$2.60 per pack), and the City of Philadelphia levies one of the highest rates in the U.S. at \$4.60 per pack (includes state tax).

State	Rank	Amount	Ratio	State	Rank	Amount	Ratio
West Virginia	1	\$744	1.00%	Vermont	26	\$128	0.36%
Rhode Island	2	\$524	0.88%	New Jersey	27	\$2,197	0.36%
Nevada	3	\$1,303	0.81%	Mississippi	28	\$402	0.36%
Delaware	4	\$370	0.70%	Arkansas	29	\$456	0.35%
Maryland	5	\$2,461	0.66%	Georgia	30	\$1,727	0.34%
Pennsylvania	6	\$4,716	0.65%	Tennessee	31	\$1,130	0.34%
New Hampshire	7	\$484	0.55%	Missouri	32	\$936	0.32%
Oregon	8	\$1,159	0.53%	South Carolina	33	\$712	0.31%
Louisiana	9	\$1,115	0.52%	Texas	34	\$4,377	0.29%
North Carolina	10	\$2,464	0.50%	Florida	35	\$3,456	0.29%
Iowa	11	\$762	0.50%	Wisconsin	36	\$845	0.28%
South Dakota	12	\$219	0.48%	Virginia	37	\$1,241	0.25%
Michigan	13	\$2,321	0.47%	New Mexico	38	\$228	0.25%
Oklahoma	14	\$830	0.46%	Washington	39	\$1,166	0.24%
Ohio	15	\$2,529	0.44%	Kansas	40	\$352	0.23%
Indiana	16	\$1,393	0.44%	Alabama	41	\$475	0.23%
Kentucky	17	\$803	0.42%	Hawaii	42	\$164	0.22%
Alaska	18	\$169	0.41%	Utah	43	\$293	0.19%
Massachusetts	19	\$2,081	0.41%	California	44	\$4,553	0.18%
Montana	20	\$216	0.40%	Arizona	45	\$615	0.18%
Minnesota	21	\$1,287	0.40%	Idaho	46	\$137	0.17%
Connecticut	22	\$1,083	0.40%	Nebraska	47	\$160	0.16%
Illinois	23	\$2,915	0.39%	Colorado	48	\$514	0.15%
Maine	24	\$262	0.39%	Wyoming	49	\$52	0.14%
New York	25	\$4,847	0.37%	North Dakota	50	\$47	0.11%
				U.S. Weighted Avg.			0.35%
				U.S. Average			0.39%

Note: dollar amounts are in millions.

Table 6 ranks states based on the ratio of motor vehicle taxes to personal income. The motor vehicle category includes tax revenues from motor fuels (e.g., gasoline excise), fees (e.g., registration and license fees) and miscellaneous taxes on motor vehicle operators. For Pennsylvania, the motor vehicle category includes the oil company franchise tax. Pennsylvania ranked 12th for motor vehicle taxes, and the ratio is higher than the U.S. average (0.52%) and weighted average (0.47%). For gasoline, Pennsylvania levies the highest tax rate in the U.S. (\$0.576 per gallon).

State	Rank	Amount	Ratio	State	Rank	Amount	Ratio
Iowa	1	\$1,394	0.91%	California	26	\$12,825	0.52%
West Virginia	2	\$631	0.85%	South Carolina	27	\$1,192	0.51%
Montana	3	\$449	0.84%	New Mexico	28	\$467	0.51%
Hawaii	4	\$594	0.79%	Kentucky	29	\$965	0.51%
North Dakota	5	\$332	0.78%	Kansas	30	\$753	0.50%
Oklahoma	6	\$1,365	0.75%	Alabama	31	\$1,011	0.48%
Idaho	7	\$603	0.74%	Vermont	32	\$169	0.48%
South Dakota	8	\$314	0.68%	Georgia	33	\$2,341	0.47%
Wyoming	9	\$248	0.68%	Illinois	34	\$3,389	0.46%
Indiana	10	\$2,148	0.68%	Maryland	35	\$1,690	0.45%
North Carolina	11	\$3,224	0.66%	Florida	36	\$5,416	0.45%
Pennsylvania	12	\$4,585	0.63%	Texas	37	\$6,481	0.43%
Nebraska	13	\$604	0.61%	Delaware	38	\$208	0.40%
Michigan	14	\$2,912	0.59%	Virginia	39	\$1,879	0.38%
Maine	15	\$385	0.57%	Missouri	40	\$1,066	0.36%
Washington	16	\$2,750	0.57%	Colorado	41	\$1,271	0.36%
Minnesota	17	\$1,847	0.57%	Louisiana	42	\$763	0.36%
Mississippi	18	\$641	0.57%	Arizona	43	\$1,189	0.35%
Oregon	19	\$1,247	0.57%	New Hampshire	44	\$278	0.32%
Nevada	20	\$892	0.56%	Connecticut	45	\$780	0.29%
Wisconsin	21	\$1,665	0.55%	Alaska	46	\$116	0.28%
Utah	22	\$831	0.55%	New York	47	\$3,450	0.26%
Tennessee	23	\$1,768	0.53%	Massachusetts	48	\$1,316	0.26%
Arkansas	24	\$687	0.53%	New Jersey	49	\$1,245	0.20%
Ohio	25	\$2,969	0.52%	Rhode Island	50	\$111	0.19%
				U.S. Weighted Avg.			0.47%
				U.S. Average			0.52%

Note: dollar amounts are in millions.

Table 7 ranks states based on the ratio of all other taxes to personal income. The All Other category includes taxes on other selective sales (e.g., realty transfer taxes), hunting and public utility licenses, occupation and business licenses, severance, other licenses and other miscellaneous taxes (e.g., insurance premiums, inheritance and financial institutions). For Pennsylvania, the impact fee is counted as a severance tax.⁹ Pennsylvania ranked 19th for all other taxes, and the ratio was lower than the U.S. average (1.19%) but higher than the U.S. weighted average (0.99%). Because severance taxes are included with all other taxes and can be significant, Pennsylvania ranked lower than natural resource exporters such as North Dakota (1st), Alaska (2nd), Wyoming (3rd) and West Virginia (5th). As noted, this analysis does not control for the export of taxes. Research finds that existing severance taxes are generally pushed forward into prices and borne by final consumers, most of whom reside in other states.

State	Rank	Amount	Ratio	State	Rank	Amount	Ratio
North Dakota	1	\$2,979	7.02%	Mississippi	26	\$1,076	0.96%
Alaska	2	\$1,228	2.98%	South Dakota	27	\$431	0.94%
Wyoming	3	\$842	2.31%	South Carolina	28	\$2,169	0.94%
New Mexico	4	\$2,079	2.28%	Illinois	29	\$6,773	0.92%
West Virginia	5	\$1,466	1.97%	Connecticut	30	\$2,390	0.87%
Vermont	6	\$634	1.81%	Colorado	31	\$2,799	0.79%
Nevada	7	\$2,792	1.74%	Utah	32	\$1,188	0.79%
Hawaii	8	\$1,178	1.57%	New Jersey	33	\$4,796	0.78%
Delaware	9	\$798	1.52%	Tennessee	34	\$2,525	0.76%
Minnesota	10	\$4,809	1.48%	Florida	35	\$9,085	0.76%
New York	11	\$18,050	1.36%	Michigan	36	\$3,601	0.73%
Oregon	12	\$2,912	1.32%	Massachusetts	37	\$3,681	0.72%
Maryland	13	\$4,843	1.30%	Indiana	38	\$2,264	0.71%
Washington	14	\$6,169	1.28%	Nebraska	39	\$702	0.71%
Rhode Island	15	\$746	1.26%	Arkansas	40	\$921	0.71%
New Hampshire	16	\$1,059	1.21%	Maine	41	\$462	0.69%
Montana	17	\$633	1.18%	Missouri	42	\$1,774	0.61%
Texas	18	\$17,376	1.15%	Wisconsin	43	\$1,828	0.61%
Pennsylvania	19	\$8,165	1.12%	Ohio	44	\$3,443	0.60%
California	20	\$25,490	1.02%	North Carolina	45	\$2,849	0.58%
Virginia	21	\$5,006	1.02%	Georgia	46	\$2,884	0.58%
Kentucky	22	\$1,919	1.01%	Idaho	47	\$444	0.54%
Alabama	23	\$2,043	0.98%	Arizona	48	\$1,784	0.53%
Oklahoma	24	\$1,764	0.97%	Kansas	49	\$786	0.52%
Louisiana	25	\$2,050	0.96%	Iowa	50	\$626	0.41%
				U.S. Weighted Avg.			0.99%
				U.S. Average			1.19%

Note: dollar amounts are in millions.

⁹ The fees for CY 2019 were remitted in April 2020 and totaled \$200.4 million.

Certain states collect significant severance tax revenues. For FY 2018-19, the top five states included Texas (\$5.8 billion), North Dakota (\$2.6 billion), New Mexico (\$1.5 billion), Oklahoma (\$1.2 billion) and Alaska (\$888 million). A significant portion of severance taxes is likely exported to other states; therefore, it is useful to examine tax burden rankings without those taxes included.

Table 8 reproduces Table 7 but excludes severance taxes. When those taxes are excluded, Pennsylvania's ranking increases to 13th for all other taxes, and the ratio is higher than both the U.S. average (0.90%) and weighted average (0.90%).

State	Rank	Amount	Ratio	State	Rank	Amount	Ratio
Vermont	1	\$634	1.81%	New Jersey	26	\$4,796	0.78%
Nevada	2	\$2,668	1.66%	Texas	27	\$11,610	0.77%
Hawaii	3	\$1,178	1.57%	Tennessee	28	\$2,524	0.76%
Delaware	4	\$798	1.52%	Utah	29	\$1,142	0.76%
Minnesota	5	\$4,749	1.47%	Florida	30	\$9,050	0.75%
New York	6	\$18,050	1.36%	Colorado	31	\$2,581	0.73%
West Virginia	7	\$1,003	1.35%	Louisiana	32	\$1,545	0.72%
Oregon	8	\$2,896	1.31%	Michigan	33	\$3,577	0.72%
Maryland	9	\$4,843	1.30%	Massachusetts	34	\$3,681	0.72%
Washington	10	\$6,121	1.27%	Indiana	35	\$2,263	0.71%
Rhode Island	11	\$746	1.26%	Nebraska	36	\$698	0.71%
New Hampshire	12	\$1,059	1.21%	Maine	37	\$462	0.69%
Pennsylvania	13	\$7,965	1.10%	Arkansas	38	\$865	0.67%
California	14	\$25,380	1.02%	New Mexico	39	\$587	0.64%
Virginia	15	\$5,003	1.02%	Missouri	40	\$1,774	0.61%
Alabama	16	\$1,991	0.95%	Wisconsin	41	\$1,817	0.60%
South Carolina	17	\$2,169	0.94%	Ohio	42	\$3,375	0.59%
Kentucky	18	\$1,769	0.93%	North Carolina	43	\$2,847	0.58%
South Dakota	19	\$426	0.93%	Georgia	44	\$2,884	0.58%
Illinois	20	\$6,773	0.92%	Idaho	45	\$438	0.54%
Mississippi	21	\$1,025	0.91%	Arizona	46	\$1,766	0.53%
Connecticut	22	\$2,390	0.87%	Kansas	47	\$730	0.49%
North Dakota	23	\$368	0.87%	Wyoming	48	\$173	0.48%
Alaska	24	\$340	0.82%	Iowa	49	\$626	0.41%
Montana	25	\$431	0.80%	Oklahoma	50	\$611	0.34%
				U.S. Weighted Avg.			0.90%
				U.S. Average			0.90%

Note: dollar amounts are in millions.

Table 9 ranks states based on the ratio of total taxes to personal income. The total tax category is equal to the sum of all previous categories. Pennsylvania ranked 22nd for total taxes, and the ratio was higher than the U.S average (10.25%) but lower than the weighted average (10.37%). Pennsylvania ranks lower than the border states of New York (2nd), New Jersey (8th), West Virginia (10th), Delaware (12th) and Maryland (13th) in total state and local taxes as a share of personal income, with the exception of Ohio (27th).

State	Rank	Amount	Ratio	State	Rank	Amount	Ratio
North Dakota	1	\$6,524	15.39%	Kentucky	26	\$19,041	10.00%
New York	2	\$202,060	15.26%	Ohio	27	\$57,008	9.93%
Hawaii	3	\$10,541	14.09%	Louisiana	28	\$21,110	9.90%
Maine	4	\$8,449	12.59%	Washington	29	\$46,189	9.59%
Vermont	5	\$4,217	12.05%	Virginia	30	\$46,713	9.51%
Minnesota	6	\$38,450	11.87%	North Carolina	31	\$46,285	9.46%
California	7	\$291,586	11.72%	Indiana	32	\$29,716	9.35%
New Jersey	8	\$71,715	11.71%	Michigan	33	\$45,693	9.25%
New Mexico	9	\$10,679	11.71%	Colorado	34	\$32,486	9.22%
West Virginia	10	\$8,577	11.53%	Oklahoma	35	\$16,741	9.21%
Rhode Island	11	\$6,839	11.53%	Alaska	36	\$3,752	9.11%
Delaware	12	\$5,972	11.37%	Texas	37	\$138,005	9.10%
Maryland	13	\$42,042	11.25%	Georgia	38	\$44,944	8.97%
Iowa	14	\$17,200	11.18%	Arizona	39	\$30,048	8.93%
Connecticut	15	\$29,968	10.96%	Wyoming	40	\$3,242	8.90%
Nebraska	16	\$10,829	10.96%	Montana	41	\$4,780	8.90%
Illinois	17	\$80,232	10.84%	South Carolina	42	\$20,459	8.84%
Oregon	18	\$23,594	10.71%	Missouri	43	\$25,454	8.71%
Mississippi	19	\$11,826	10.50%	Idaho	44	\$7,070	8.65%
Kansas	20	\$15,707	10.48%	Alabama	45	\$18,038	8.61%
Utah	21	\$15,635	10.36%	South Dakota	46	\$3,933	8.56%
Pennsylvania	22	\$74,954	10.31%	Nevada	47	\$13,564	8.44%
Wisconsin	23	\$30,823	10.20%	New Hampshire	48	\$7,309	8.35%
Massachusetts	24	\$51,892	10.20%	Florida	49	\$87,400	7.28%
Arkansas	25	\$13,013	10.01%	Tennessee	50	\$23,794	7.18%
				U.S. Weighted Avg.			10.37%
				U.S. Average			10.25%

Note: dollar amounts are in millions.

Table 10 reproduces Table 9 but excludes severance taxes. Pennsylvania ranks lower than the border states of New York (1st), New Jersey (6th), Delaware (9th), Maryland (10th) and West Virginia (14th) in total state and local taxes as a share of personal income, with the exception of Ohio (26th). Because a significant portion of most severance taxes is likely exported, Table 10 may provide a more accurate depiction of the relative state and local tax burden compared to Table 8.

State	Rank	Amount	Ratio	State	Rank	Amount	Ratio
New York	1	\$202,060	15.26%	Ohio	26	\$56,939	9.91%
Hawaii	2	\$10,541	14.09%	Louisiana	27	\$20,605	9.66%
Maine	3	\$8,449	12.59%	Washington	28	\$46,142	9.59%
Vermont	4	\$4,217	12.05%	Virginia	29	\$46,710	9.51%
Minnesota	5	\$38,390	11.85%	North Carolina	30	\$46,283	9.46%
New Jersey	6	\$71,715	11.71%	Indiana	31	\$29,715	9.35%
California	7	\$291,476	11.71%	Michigan	32	\$45,670	9.24%
Rhode Island	8	\$6,839	11.53%	North Dakota	33	\$3,913	9.23%
Delaware	9	\$5,972	11.37%	Colorado	34	\$32,268	9.16%
Maryland	10	\$42,042	11.25%	Georgia	35	\$44,944	8.97%
Iowa	11	\$17,200	11.18%	Arizona	36	\$30,031	8.93%
Connecticut	12	\$29,968	10.96%	South Carolina	37	\$20,459	8.84%
Nebraska	13	\$10,826	10.96%	Texas	38	\$132,240	8.72%
West Virginia	14	\$8,115	10.91%	Missouri	39	\$25,454	8.71%
Illinois	15	\$80,232	10.84%	Idaho	40	\$7,065	8.65%
Oregon	16	\$23,578	10.70%	Alabama	41	\$17,986	8.59%
Mississippi	17	\$11,774	10.45%	Oklahoma	42	\$15,588	8.57%
Kansas	18	\$15,652	10.45%	South Dakota	43	\$3,928	8.55%
Utah	19	\$15,590	10.33%	Montana	44	\$4,578	8.52%
Pennsylvania	20	\$74,754	10.28%	Nevada	45	\$13,440	8.36%
Massachusetts	21	\$51,892	10.20%	New Hampshire	46	\$7,309	8.35%
Wisconsin	22	\$30,811	10.20%	Florida	47	\$87,365	7.28%
New Mexico	23	\$9,187	10.07%	Tennessee	48	\$23,793	7.18%
Arkansas	24	\$12,957	9.97%	Wyoming	49	\$2,574	7.06%
Kentucky	25	\$18,891	9.92%	Alaska	50	\$2,864	6.95%
				U.S. Weighted Avg.			10.28%
				U.S. Average			9.96%

Note: dollar amounts are in millions.

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Other State Data and Rankings

Table 11 (next page) displays the share of total state and local tax revenue by revenue source (includes severance taxes). Pennsylvania's largest revenue source was property taxes (27.9%), followed by PIT (25.4%), SUT (18.7%), sin taxes (6.3%) and CNIT (4.7%). By comparison, the weighted average shares across all states were as follows: property (30.6%), PIT (23.7%), SUT (24.4%), sin taxes (3.4%) and CNIT (3.8%). (Note: sin taxes include gaming, liquor and tobacco.)

Table 12 (page 15) displays rates for sales, personal income, corporate net income, cigarette and gasoline taxes. Data are from the Federation of Tax Administrators and the Tax Foundation for CY 2021.¹⁰ For personal income, the tax rate represents the marginal tax rate for a couple that earns \$75,000, files a joint return, claims two exemptions and a standard deduction (if applicable).¹¹ For corporate net income, the tax rate represents the highest marginal tax rate.¹² Sales and use tax rates do not include any levies by local units.¹³ Gasoline and cigarette excise taxes are in cents and do not include any sales taxes that might also be levied on those products by state or local governments.

¹⁰ See "State Tax Rates," Federation of Tax Administrators and "State Taxes," Tax Foundation.

¹¹ For personal income tax, New Hampshire and Tennessee only tax dividends and interest. Because the great majority of income is exempt, they are listed as not having a personal income tax.

¹² Ohio, Texas and Washington levy a gross receipts or margins tax. They are denoted as "GRT" in the table.

¹³ However, the Utah (1.25%), California (1.0%) and Virginia (1.0%) tax rates include uniform statewide local levies.

Table 11
Composition of Total State and Local Taxes

State	PIT	CNIT	SUT	Gaming-Other	Property	Motor	All Other
Alabama	24.0%	4.7%	34.9%	2.6%	16.9%	5.6%	11.3%
Alaska	0.0	8.9	7.5	4.5	43.3	3.1	32.7
Arizona	17.8	1.8	40.5	2.0	27.9	4.0	5.9
Arkansas	23.1	4.3	38.4	3.5	18.3	5.3	7.1
California	34.3	4.8	21.3	1.6	24.9	4.4	8.7
Colorado	25.2	2.5	26.0	1.6	32.2	3.9	8.6
Connecticut	28.2	3.1	16.2	3.6	38.3	2.6	8.0
Delaware	29.2	31.1	0.9	6.2	15.8	3.5	13.4
Florida	0.0	3.8	39.9	4.0	35.7	6.2	10.4
Georgia	27.1	3.0	24.0	3.8	30.5	5.2	6.4
Hawaii	24.4	1.8	35.9	1.6	19.5	5.6	11.2
Idaho	23.6	4.1	27.8	1.9	27.8	8.5	6.3
Illinois	20.6	4.3	21.9	3.6	36.9	4.2	8.4
Indiana	23.9	2.6	28.2	4.7	25.8	7.2	7.6
Iowa	24.4	3.4	23.4	4.4	32.6	8.1	3.6
Kansas	24.1	3.3	29.8	2.2	30.8	4.8	5.0
Kentucky	32.5	4.7	23.0	4.2	20.5	5.1	10.1
Louisiana	18.2	3.3	39.6	5.3	20.4	3.6	9.7
Maine	20.2	3.1	19.4	3.1	44.1	4.6	5.5
Maryland	37.8	3.4	13.1	5.9	24.3	4.0	11.5
Massachusetts	33.1	5.7	13.2	4.0	34.4	2.5	7.1
Michigan	23.6	2.6	21.2	5.1	33.3	6.4	7.9
Minnesota	32.3	4.5	17.3	3.3	25.3	4.8	12.5
Mississippi	16.6	5.5	32.1	3.4	27.8	5.4	9.1
Missouri	27.7	1.8	28.7	3.7	27.0	4.2	7.0
Montana	29.6	4.0	0.9	4.5	38.4	9.4	13.2
Nebraska	23.5	4.0	23.0	1.5	36.0	5.6	6.5
Nevada	0.0	0.6	39.0	9.6	23.6	6.6	20.6
New Hampshire	1.7	12.4	0.7	6.6	60.4	3.8	14.5
New Jersey	22.2	6.2	16.7	3.1	43.5	1.7	6.7
New Mexico	14.9	2.2	39.6	2.1	17.4	4.4	19.5
New York	33.8	5.3	17.3	2.4	30.6	1.7	8.9
North Carolina	28.6	3.6	25.5	5.3	23.7	7.0	6.2
North Dakota	6.4	2.2	21.4	0.7	18.5	5.1	45.7
Ohio	26.7	1.1	27.9	4.4	28.7	5.2	6.0
Oklahoma	21.3	2.2	33.4	5.0	19.5	8.2	10.5
Oregon	41.7	4.5	1.4	4.9	29.9	5.3	12.3
Pennsylvania	25.4	4.7	18.7	6.3	27.9	6.1	10.9
Rhode Island	20.1	2.7	17.9	7.7	39.1	1.6	10.9
South Carolina	23.3	2.5	22.3	3.5	32.0	5.8	10.6
South Dakota	0.0	1.3	39.7	5.6	34.5	8.0	11.0
Tennessee	0.8	11.5	41.0	4.8	23.9	7.4	10.6
Texas	0.0	0.1	35.4	3.2	44.1	4.7	12.6
Utah	31.8	3.3	26.4	1.9	23.6	5.3	7.6
Vermont	20.4	3.6	10.4	3.0	43.5	4.0	15.0
Virginia	31.8	2.1	16.3	2.7	32.3	4.0	10.7
Washington	0.0	0.1	50.0	2.5	28.1	6.0	13.4
West Virginia	24.4	2.3	20.0	8.7	20.1	7.4	17.1
Wisconsin	28.4	4.5	21.2	2.7	31.8	5.4	5.9
Wyoming	0.0	0.5	27.5	1.6	36.8	7.6	26.0
U.S. Weighted Avg.	23.7%	3.8%	24.4%	3.4%	30.6%	4.6%	9.5%
U.S. Average	21.0%	4.2%	24.4%	3.9%	30.0%	5.2%	11.4%

Table 12
Select State Tax Rates, Calendar Year 2021

State	PIT	CNIT	SUT	Gasoline (¢ per gallon)	Cigarettes (¢ per pack)
Alabama	5.00%	6.50%	4.00%	26.0	67.5
Alaska	--	9.40	--	9.0	200.0
Arizona	3.34	4.90	5.60	19.0	200.0
Arkansas	5.90	6.20	6.50	24.8	115.0
California	6.00	8.84	7.25	55.5	287.0
Colorado	4.55	4.55	2.90	22.0	194.0
Connecticut	5.00	7.50	6.35	25.0	435.0
Delaware	6.60	8.70	--	23.0	210.0
Florida	--	4.46	6.00	32.6	133.9
Georgia	5.75	5.75	4.00	28.7	37.0
Hawaii	7.90	6.40	4.00	16.0	320.0
Idaho	6.93	6.93	6.00	33.0	57.0
Illinois	4.95	9.50	6.25	39.8	298.0
Indiana	3.23	5.25	7.00	31.0	99.5
Iowa	7.44	9.80	6.00	30.0	136.0
Kansas	5.70	4.00	6.50	24.0	129.0
Kentucky	5.00	5.00	6.00	26.0	110.0
Louisiana	4.00	8.00	4.45	20.1	108.0
Maine	6.75	8.93	5.50	30.0	200.0
Maryland	4.75	8.25	6.00	36.3	200.0
Massachusetts	5.00	8.00	6.25	24.0	351.0
Michigan	4.25	6.00	6.00	26.3	200.0
Minnesota	6.80	9.80	6.88	28.6	304.0
Mississippi	5.00	5.00	7.00	18.4	68.0
Missouri	5.40	4.00	4.23	17.4	17.0
Montana	6.90	6.75	--	32.0	170.0
Nebraska	6.84	7.81	5.50	29.6	64.0
Nevada	--	--	6.85	24.8	180.0
New Hampshire	5.00	7.70	--	23.8	178.0
New Jersey	3.50	9.00	6.63	50.7	270.0
New Mexico	4.90	5.90	5.13	18.9	200.0
New York	5.97	6.50	4.00	24.7	435.0
North Carolina	5.25	2.50	4.75	36.4	45.0
North Dakota	2.04	4.31	5.00	23.0	44.0
Ohio	3.33	GRT	5.75	38.5	160.0
Oklahoma	5.00	6.00	4.50	20.0	203.0
Oregon	8.75	7.60	--	36.0	333.0
Pennsylvania	3.07	9.99	6.00	57.6	260.0
Rhode Island	4.75	7.00	7.00	35.0	425.0
South Carolina	7.00	5.00	6.00	24.8	57.0
South Dakota	--	--	4.50	30.0	153.0
Tennessee	--	6.50	7.00	27.4	62.0
Texas	--	GRT	6.25	20.0	141.0
Utah	4.95	4.95	6.10	31.4	170.0
Vermont	6.60	8.50	6.00	30.5	308.0
Virginia	5.75	6.00	5.30	21.2	60.0
Washington	--	GRT	6.50	49.4	302.5
West Virginia	6.50	6.50	6.00	35.7	120.0
Wisconsin	6.27	7.90	5.00	32.9	252.0
Wyoming	--	--	4.00	24.0	60.0

Table 13 displays the ratio of federal income tax liability to state personal income. This ratio is often used as an “average tax rate” for all residents of a state. Data from CY 2019 show that Pennsylvania residents remitted \$61.8 billion in federal income tax.¹⁴ That amount has not been reduced for \$3.2 billion of refundable credits paid to Pennsylvania residents, such as the Earned Income Tax Credit and the Additional Child Care Tax Credit. It also excludes \$2.9 billion of Premium and Advance Premium Tax Credits for qualified recipients enrolled under the Affordable Care Act.

State	Rank	Amount	Ratio	State	Rank	Amount	Ratio
Massachusetts	1	\$53,619	10.77%	Michigan	26	\$37,040	7.63%
Connecticut	2	\$28,247	10.53%	North Dakota	27	\$3,302	7.56%
Washington	3	\$47,463	10.14%	Tennessee	28	\$24,114	7.35%
New Jersey	4	\$61,288	10.06%	Vermont	29	\$2,489	7.31%
New York	5	\$133,525	9.97%	South Carolina	30	\$16,717	7.30%
Florida	6	\$109,172	9.78%	Missouri	31	\$21,315	7.21%
California	7	\$241,322	9.68%	Ohio	32	\$41,668	7.19%
New Hampshire	8	\$7,872	9.24%	Montana	33	\$3,747	7.17%
Colorado	9	\$31,444	9.18%	Idaho	34	\$5,677	7.16%
Nevada	10	\$13,958	9.02%	Kansas	35	\$10,768	7.08%
Virginia	11	\$44,032	8.91%	Hawaii	36	\$5,405	6.99%
Maryland	12	\$33,300	8.82%	Alaska	37	\$3,124	6.97%
Illinois	13	\$64,340	8.69%	South Dakota	38	\$3,266	6.90%
Wyoming	14	\$3,044	8.65%	Maine	39	\$4,580	6.88%
Texas	15	\$128,160	8.44%	Nebraska	40	\$6,927	6.73%
Minnesota	16	\$27,308	8.39%	New Mexico	41	\$5,847	6.59%
Arizona	17	\$26,553	8.16%	Indiana	42	\$21,324	6.59%
Rhode Island	18	\$4,788	8.16%	Iowa	43	\$10,373	6.56%
Utah	19	\$11,997	7.88%	Alabama	44	\$13,708	6.48%
Oregon	20	\$17,035	7.86%	Louisiana	45	\$13,888	6.35%
Pennsylvania	21	\$57,284	7.85%	Kentucky	46	\$11,969	6.22%
Delaware	22	\$4,075	7.82%	Oklahoma	47	\$11,237	6.00%
Wisconsin	23	\$23,415	7.71%	Arkansas	48	\$7,861	5.89%
Georgia	24	\$38,873	7.68%	West Virginia	49	\$4,149	5.48%
North Carolina	25	\$37,434	7.66%	Mississippi	50	\$6,163	5.38%
				U.S. Weighted Avg.			8.58%
				U.S. Average			7.80%

Note: dollar amounts are in millions.

¹⁴ Although reported on the federal income tax return, payments for Self-Employment Contributions Act (SECA) are not included because those payments are not income taxes.

Table 14 displays amounts for state debt outstanding at the end of FY 2018-19. These amounts include general obligation debt that is and is not subject to constitutional limits but exclude any unfunded pension liabilities. For Pennsylvania, debt includes any outstanding debt of state agencies and authorities, such as the Pennsylvania Turnpike Commission. Pennsylvania ranked 24th in the ratio of state debt to personal income (6.75%).

State	Rank	Amount	Ratio	State	Rank	Amount	Ratio
Massachusetts	1	\$78,621	15.46%	Mississippi	26	\$7,252	6.44%
Rhode Island	2	\$9,094	15.33%	South Carolina	27	\$14,571	6.29%
Connecticut	3	\$40,287	14.74%	Missouri	28	\$17,855	6.11%
Alaska	4	\$5,889	14.30%	California	29	\$148,027	5.95%
Hawaii	5	\$9,871	13.19%	Virginia	30	\$29,074	5.92%
West Virginia	6	\$8,610	11.57%	Ohio	31	\$31,623	5.51%
New York	7	\$147,961	11.17%	Arkansas	32	\$6,833	5.26%
New Jersey	8	\$65,575	10.71%	Minnesota	33	\$16,600	5.12%
Vermont	9	\$3,581	10.23%	Montana	34	\$2,739	5.10%
Delaware	10	\$5,127	9.77%	Colorado	35	\$17,854	5.07%
Illinois	11	\$67,496	9.12%	Oklahoma	36	\$8,911	4.90%
New Hampshire	12	\$7,739	8.84%	Utah	37	\$7,355	4.87%
Louisiana	13	\$18,155	8.51%	Alabama	38	\$9,856	4.71%
South Dakota	14	\$3,740	8.14%	Idaho	39	\$3,439	4.21%
New Mexico	15	\$7,268	7.97%	Kansas	40	\$6,137	4.10%
Kentucky	16	\$14,617	7.67%	Arizona	41	\$13,704	4.07%
Wisconsin	17	\$22,812	7.55%	Iowa	42	\$6,270	4.07%
Maryland	18	\$27,999	7.50%	Texas	43	\$51,530	3.40%
North Dakota	19	\$3,041	7.17%	North Carolina	44	\$15,355	3.14%
Maine	20	\$4,760	7.09%	Georgia	45	\$13,306	2.66%
Washington	21	\$33,926	7.05%	Florida	46	\$27,594	2.30%
Indiana	22	\$22,026	6.93%	Wyoming	47	\$832	2.28%
Michigan	23	\$33,563	6.79%	Nevada	48	\$3,436	2.14%
Pennsylvania	24	\$49,064	6.75%	Nebraska	49	\$2,057	2.08%
Oregon	25	\$14,286	6.48%	Tennessee	50	\$6,289	1.90%
				U.S. Weighted Avg.			6.48%
				U.S. Average			6.95%

Note: dollar amounts are in millions.

Table 15 displays historical ranks and the effective tax rate (ETR) for Pennsylvania’s tax types. The table shows the rank of Pennsylvania compared to other states over time.

Tax Type	CY 2015		CY 2017		CY 2019	
	Rank	ETR	Rank	ETR	Rank	ETR
Personal Income	17	2.66%	19	2.62%	19	2.62%
Corporate Net Income	11	0.48%	12	0.44%	11	0.48%
Sales and Use	39	1.97%	39	1.91%	40	1.93%
Property	21	3.00%	24	2.87%	26	2.87%
Gaming-Liquor-Tobacco	8	0.64%	5	0.68%	6	0.65%
Motor Vehicle	13	0.62%	11	0.68%	12	0.63%
All Other	17	1.08%	19	1.12%	19	1.12%
Total	20	10.45%	22	10.33%	22	10.31%
Total- Exclude Severance	19	10.42%	20	10.29%	20	10.28%
Federal Income	19	8.84%	18	8.75%	21	7.85%
Outstanding Debt	25	7.45%	26	6.98%	24	6.75%

Note: CY 2019 uses local and state tax data from FY 2018-19 and personal income used for the computations is the average of 2018 Q3 through 2019 Q2. Personal income for other years shown aligns with the calendar year displayed. See the Methodology and Data Sources section of the text for more detail.