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RESEARCH. EDUCATE. ADVOCATE. Since 1937, the Wyoming Taxpayers Association (WTA) has been educating and informing its members and the public about sound fiscal policy; providing state and local policymakers with unbiased analysis of public expenditures and taxation; and promoting efficient and effective government through a wide dissemination of reports and analysis. WTA members represent a broad spectrum of Wyoming's economy including, but not limited to, farmers, ranchers, mineral producers, pipelines, banks, railroads, hotels and motels, transportation companies, and of course, the individual taxpayer. Everything WTA does centers on its mission of *advocating sound tax policy for a healthy Wyoming economy*.

Wyoming Taxpayers Association is located in Suite 203 of the Cheyenne Regional Airport Historic Terminal Building. The Wyoming Taxpayers Association cordially thanks the Office of Secretary of State, Wyoming Pari-Mutuel Commission, Wyoming Department of Transportation, Wyoming Department of Insurance, Wyoming Oil and Gas Conservation Commission, Wyoming Department of Workforce Services, and Wyoming Department of Revenue for their assistance in preparing this publication.

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Wyoming has no Personal or Corporate Income Tax Since 1937, the Wyoming Taxpayers Association has provided the essential non-partisan connection and information source for Wyoming taxpayers and policymakers. Tried and true, the Wyoming Taxpayers Association is one of the oldest of its kind in the country, extremely effective, and credible. Wyoming Taxpayers Association research is guided by the Cornerstones of Taxation, which serve as touchstones for policymakers and taxpayers throughout Wyoming.



- Is there a specific need for the tax and is it fiscally prudent?
- Are existing government funds spent efficiently before considering a new tax?
- Is the primary goal of the tax to generate revenue or does it modify behavior or influence policy?



- Does the tax impose equal and uniform liabilities upon similarly situated taxpayers?
- Is the tax constitutional?
- Does the tax disadvantage one taxpayer over another?
- Will the tax distort economic behavior?



- Does the tax provide a reliable revenue stream?
- Is the tax predictable in application for the taxpayer?
- Is the tax broad-based to limit volatility?
- Does the tax result in diversification in taxation?



- Is the tax visible, accountable, and auditable?
- Is the tax easy to understand, administer, and cost effective to collect?

THE CORNERSTONES OF TAXATION WYOMING TAXPAYERS ASSOCIATION

WYOMING TAX SUMMARY 2021

TOTALS FOR WYOMING TAX SUMMARY 2021

The Wyoming Tax Summary 2021 is your quick reference guide to Wyoming state and local government taxes. Each section includes the tax basis, rate, exemptions, collection procedures, and distribution of revenue. The revenue yields may be reported by either Fiscal Year (FY) or Calendar Year (CY), depending on the methodology used by the agency administering the tax. Statutory references are included for those wishing to research a specific tax in greater detail. All numbers are rounded to the nearest dollar.

The Wyoming Tax Summary 2021 does not include all sources of revenue to state and local governments. Governmental units receive significant revenue from fees, interest, and investment income as well as federal sources, including mineral royalties and lease bonus payments, in addition to the taxes outlined in this publication.

In 2021, there are 803 units of government in Wyoming exercising taxing authority. Each levies, or receives, revenue from property tax and other forms of taxation.

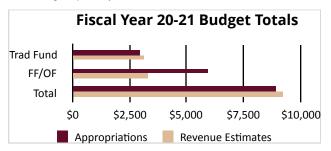
TAX AUTHORITY	TOTAL ENTITIES
Airport	5
BOCES	17
Cemetery	41
Child Support Authority	2
Cities and Towns	99
Community Center	1
Community College	7
Conservation	33
Countywide	23
DDA	4
Drainage	13
Economic Development	1
Fire Protection	62
Higher Education	1
Hospital	17
Improvement and Service	152
Irrigation	54
Joint Powers Board	72
Medical Service	1
Mosquito	3
Museum	4
Natural Resource	2
Predator	23
Promotion	1
Recreation	32
Resort	1
Road Improvement	3
Rural Health	7
Senior Citizen Service	6
Solid Waste Disposal	16
Tourism	6
Transportation	1
Visitors Council	2
Water and Sewer	66
Water Conservancy	2
Weed and Pest GRAND TOTAL	23 803

WYOMING CHECKBOOK

Money In	
Traditional State Revenues Total	\$3,131,600,000
School Foundation and Cap Con Total	\$2,217,500,000
Anticipated Other Funds	\$2,131,500,000
Anticipated Federal Funds	\$1,170,300,000
Approximate Grand Total:	\$9,190,900,000*
Money Out	
Traditional Funds	\$2,977,700,000
Federal and Other Funds	\$5,958,300,000
Grand Total	\$8,936,000,000

Reflects Fiscal Year (FY) 2020-2021 Biennium data

^{*}Does not include available LSRA, PWMTF RA, SIPA, OPSTA and CSPLF RA cash balances. Where applicable, figures based on January 2020 Consensus Revenue Estimating Group (CREG) forecast.



GENERAL FUNDS

*Traditional Funds: Appropriations from the General Fund, Budget Reserve Account, and the Legislative Stabilization Reserve Account (LSRA)

Money In	
Beginning Balance (including Statutory Reserve)	\$238,700,000
Severance Taxes ¹	\$594,400,000
Sales Taxes ¹	\$1,114,500,000
Penalties and Interest	\$10,200,000
Investment Earnings (PWMTF)	\$393,400,000
Investment Earnings (Pooled Income)	\$111,900,000
Sales/Service Charges	\$103,200,000
Federal Mineral Royalties ¹	\$374,800,000
Other Sources	\$190,500,000
Total ¹	\$3,131,600,000

¹Does not include statutorily dedicated or earmarked revenues from state sales & use taxes (\$469M); severance tax (\$614M); FMRs (\$235M); coal lease bonuses (\$1M); fuel taxes (\$324M); as well as any local taxes, including property taxes.

GENERAL FUNDS, CONTINUED

Money Out	
K-12 Education ¹	\$18,100,000
University of Wyoming ¹	\$450,500,000
Community Colleges ¹	\$257,400,000
Health	\$989,800,000
Justice Corrections	\$459,300,000
Family Services	\$148,000,000
Employment, Econ. Dev., Commerce, etc.	\$138,500,000
Natural Resources ¹	\$122,200,000
Transportation ¹	N/A
General Government	\$262,400,000
Cap Con, Endowments, etc.	\$128,900,000
Government ¹	N/A
Transfers	\$2,600,000
Total	\$2,977,700,000

OTHER FUNDS AND FEDERAL FUNDS

Money In	
Anticipated Other Funds	\$2,131,500,000
Anticipated Federal Funds	\$1,710,300,000
Money Out	
K-12 Education ¹	\$2,300,000,000
University of Wyoming ¹	N/A
Community Colleges ¹	\$10,500,000
Health	\$1,010,800,000
Justice Corrections	\$81,900,000
Family Services	\$143,800,000
Employment, Econ. Dev., Commerce, etc.	\$278,600,000
Natural Resources ¹	\$273,800,000
Transportation ¹	\$261,400,000
General Government	\$1,333,900,000
Cap Con, Endowments, etc.	\$87,800,000
Government ¹	\$105,000,000
Transfers	\$70,800,000
Total	\$5,958,300,000

¹ These appropriations do not include significant funds received and expended which are outside of the legislative process. Estimates for funds outside of the process are: A) school districts, \$1.378B not including federal funds or other revenue not counted as local revenue; B) WyDOT, \$1.130B; C) Game and Fish, \$171M (\$4M one-time); D) University of Wyoming, \$630M (based on FY21 estimates); E) Community Colleges, \$410M (based on FY21 estimates) and F) county and municipality funds.

BUDGET RESERVE ACCOUNT

Money In	
Beginning Balance	\$96,459,768
Estimated Revenue 2021-22	\$199,800,000
Money Out	
Transfer to General Fund	\$296,259,768
Ending Total Balance Available: \$0	

LEGISLATIVE STABILIZATION RESERVE ACCOUNT

Money In	
Beginning Balance	\$1,564,120,437
Pari-Mutuel Revenue	\$3,600,000
2020 Budget Bill: Transfer from 1% Severance Tax Account	\$51,500,000
Money Out	
School Finance Transfer	\$515,077,057
2020 Budget Session	\$126,330,000

Ending Total Balance Available: \$977,813,380

STRATEGIC INVESTMENTS AND PROJECTS RESERVE ACCOUNT

Money In	
Beginning Balance	\$129,485,466
Auto Appropriations from PWMTF Reserve	\$196,700,000
Money Out	
2020 Budget Session	\$48,983,759
Auto Appropriation to State Penitentiary Capital Construction Account	\$20,000,000
Auto Appropriation to School Major Maintenance Subaccount	\$88,500,000

Ending Total Balance Available: \$168,701,707

SCHOOL FOUNDATION PROGRAM RESERVE ACCOUNT

Money In	
Beginning Balance	\$23,549,091
Money Out	
2020 Budget Bill	\$23,549,091

Ending Total Balance Available: \$0

SOURCE: Legislative Service Office

SCHOOL FOUNDATION PROGRAM

Money In	
Beginning Balance	\$199,728,886
2021-22 Estimated Revenue	\$1,367,008,600
School Finance Transfer	\$515,077,057
Money Out	
SFP Recapture Revenue	\$35,900,000
School Foundation Program	\$1,804,376,000
Education - School Finance	\$31,313,377
Department of Education	\$6,208,816
Military Dept./National Guard Youth Program	\$2,970,816
AG/Law Office School Funding Equity Litigation	\$1,744,131
CCC/Administration, Teacher Loan Program	\$311,575
OSLI/Trust Lands Preservation and Enhancement	\$392,800
ETS/Education Technology, WUN Infrastructure	\$19,897,786
SFP School District Entitlement	\$78,700,000

Ending Total Balance Available: \$99,999,242

SCHOOL CAPITAL CONSTRUCTION ACCOUNT

Money In	
Beginning Balance	\$13,695,057
2021-22 Estimated Revenue	\$11,052,000
2020 Session Laws, Chapter 111 Investment Earnings	\$1,100,000
2020 SF 1 Transfer from School Lands Mineral Royalties Account	\$47,100,000
2020 SF 1 Transfer from School MM Subaccount	\$88,500,000
2020 SF 1 Transfer from SIPA	\$38,233,759
2020 SF 1 Transfer from SFP Reserve Account	\$23,549,091
Money Out	
Estimated Major Maintenance 2020 SF 1	153,000,000
Operations, Engineering 7 Technical	\$8,422,474
2020 SF 1 School Capital Construction	\$87,754,769
Ending Total Balance Available: -\$25,947,336	

SOURCE: Legislative Service Office

PERMANENT WYOMING MINERAL TRUST FUND SPENDING POLICY RESERVE ACCOUNT

Money III	
Beginning Balance	\$328,037,579
Investment Income	\$7,200,000
Money Out	
Auto Appropriation to GF	\$110,400,000
Auto Appropriation to SIPA	\$196,700,000

Ending Total Balance Available; \$28,137,579

Money In

COMMON SCHOOL PERMANENT LAND FUND SPENDING POLICY RESERVE ACCOUNT

Money In	
Beginning Balance	\$282,678,920
Investment Income	\$8,100,000
Money Out	
Auto Appropriation to CSI I/SEP	\$165,700,000

Ending Total Balance Available: \$125,078,920

ALCOHOLIC BEVERAGES

YIELD	
Liquor	\$1,447,895.26
Wine	\$365,602.37
Malt	\$248,706.48

\$2,062,204.11

LAW

W.S. 12-1-101 through W.S. 12-10-102

FY 2020 Tax Collected and Paid:

BASIS

Malt, fermented fluid, and spirituous liquors by volume.

RATE

Fermented liquors (wine): ¾ cents (\$0.0075) per 100 milliliters (3.4 oz.). Spirits: 2.5 cents (\$0.025) per 100 milliliters (3.4 oz.). Malt beverages (beer): ½ cents (\$0.005) per liter (33.8 oz.). This equates to approximately 28 cents per gallon for wine, 95 cents per gallon for spirits and 2 cents per gallon for beer. There is an additional state mark-up on wine and spirits of 17.6%.

EXEMPTIONS

Beverage alcohol containing less than 0.5% of alcohol by volume. No person shall import or transport at any given time more than 3 liters of alcoholic liquor excluding wine, 9 liters of wine or 5 gallons of malt beverage for the personal use of the possessor into Wyoming if the applicable state taxes have not been paid.

COLLECTION

Taxes on liquor sold directly by the Wyoming Liquor Division are collected at the time of sale to retailers. Malt beverage wholesalers file monthly reports of receipts to the Liquor Division accompanied by tax payment.

DISTRIBUTION

State General Fund

CONTACT

Wyoming Department of Revenue, Liquor Division 6601 Campstool Rd Cheyenne, WY 82002-0110 (307) 777-6448

CIGARETTE TAX

YIELD	
Cigarettes	\$15,327,191
Other Tobacco	\$6,230,990

\$21,558,181

LAW

W.S. 39-18-101 through 39-18-111

FY 2020 Tax Collected and Paid:

BASIS

A specified tax per cigarette levied on all sales by wholesalers in the state. Stamps are affixed to each package of cigarettes. If the tax is not paid by the wholesaler, the importer or consumer is required to pay the excise tax. In addition to the sales tax all other tobacco products are subject to an excise tax paid by the wholesalers on the manufacturer's price. Effective July 1, 2020, electronic cigarettes and vapor material are also subject to an excise tax paid by the wholesaler on the manufacturer's price.

RATE

60 cents per package of 20 cigarettes, 75 cents per package of 25 cigarettes, or 3 cents per cigarette. A discount of 6% to wholesalers on purchases of stamps. Other tobacco products (defined as nicotine products) are subject to a 20% excise tax on the price wholesalers pay the manufacturer.

The tax basis for moist snuff (nicotine products) is weight. Moist snuff is taxed at a rate of 60 cents per 1 oz or portion thereof, with a minimum tax of 60 cents per unit.

Effective July 1, 2020 electronic cigarettes and vapor materials (nicotine products) are subject to a 15% excise tax on the price wholesalers pay to the manufacturer. In addition to the excise taxes cigarettes, other tobacco and nicotine products are all subject to sales or use tax.

EXEMPTIONS

Sales to the United States government, any of its agencies, or to whom federal law prohibits taxation. Sales in interstate commerce.

COLLECTION

Wholesalers pay the tax up front when they buy stamps to affix to cigarette packages. They also report monthly where the cigarettes were sold so tax money can be distributed to proper municipalities. The tax on nicotine products, including other tobacco products, electronic cigarettes and vapor material, and moist snuff, is reported quarterly by the wholesaler.

15% of the tax collected on cigarettes goes to the cities, towns, and counties on the basis of collections within their boundaries. The remainder goes to the State's General Fund. All other tobacco products tax (except for an administrative fee for the wholesaler) goes to the State General Fund. Effective July 1, 2020 all tax collected on electronic cigarettes and vapor material will go to the State's General Fund.

CONTACT

Wyoming Department of Revenue Herschler Building Ste E301 122 W 25th St Cheyenne, WY 82002 (307) 777-5200

COMMERCIAL VEHICLE REGISTRATION

YIELD	
Prorate Registration	\$44,861,564
Prorate Registration Admin	\$113,971
One Trip Permit Registration	\$963,250
One Trip Fuel Fee	\$160,140
Oversized and Overweight	\$11,584,513
FY 2020 Tax Collected and Paid:	\$57,683,438

LAW

W.S. 31-18-101 through 31-18-903

BASIS

Any commercial vehicle or vehicle combination used, designed or maintained for transportation of persons for hire, compensation or profit, or designed or used primarily for the transportation of property, including rental passenger cars, truck and utility trailers.

RATE

Commercial vehicles operating interstate, registration is based on in-state mileage in proportion to the number of miles generated in all states and provinces; county fee is calculated at a percentage of factory price adjusted by production year of vehicle; state fee is based on the maximum declared gross weight of the vehicle. Number of rental trucks and utility trailers registered based on average number of units rented or operated in Wyoming. County fee is calculated at a percentage of factory price adjusted by production year of vehicle; state fee is based on the maximum declared gross weight on trucks; passenger cars \$15; trailers, fee graduated on unladen weight.

EXEMPTIONS

Commercial vehicles operated solely within the state pay full registration fees. State fee reduction available based on declaration of number of miles traveled in state.

COLLECTION

Application is required from commercial vehicle owners with number of vehicles to be registered with mileage generated in each state and province filed with the Department of Transportation. No penalty in registration fees for late filing. Agents of utility trailers also required to file a revenue report with the Department of Transportation.

DISTRIBUTION

State Fees: To State Highway Fund.

County Fees: Intrastate commercial vehicle fees distributed to county where vehicles are based in the same manner as property tax. Interstate commercial vehicle fees distributed to counties in the ratio total county highway miles bear to total state highway miles.

CONTACT

Wyoming Department of Transportation, Motor Vehicle Services 5300 Bishop Blvd Cheyenne, WY 82009-3340 (307) 777-4714 or (307) 777-4842

CORPORATION LICENSE TAX

YIELD

FY 2020 Tax Collected and Paid:

\$15,642,543

LAW

W.S. 17-16-1630

BASIS

Assessed valuation of capital, property and assets located and employed in Wyoming. Value of mines and mining claims equivalent to the assessed value of gross product. Applies to all business entities organized within Wyoming, or that have obtained the right to transact business in the state.

RATE

Effective July 1, 2021, the fee for annual reports is \$60.00 or two tenths of one mill on the dollar (\$0.0002), whichever is greater. Nonprofit fees are \$50 annual tax.

EXEMPTIONS

Banks, insurance companies and savings and loans; corporations in public calling for interstate transportation of goods, passengers or information

COLLECTION

Annual reports stating capital, property and assets in Wyoming must be filed with the Secretary of State by the 1st day of the registration month and be accompanied by taxes due.

DISTRIBUTION

State General Fund

CONTACT

Office of the Secretary of State Herschler Building East Cheyenne, WY 82002 (307) 777-5343

DIESEL FUEL TAX

YIELD	
License Tax (\$0.23)	\$82,309,406
ALT (\$0.01)	\$6,430,553

\$88,739,959

LAW

W.S. 39-17-201 through 39-17-211

FY 2020 Tax Collected and Paid:

BASIS

The volume of diesel fuel used, sold or distributed for sale or use in the state. The tax is on the end user or consumer.

RATE

A total of 24 cents (\$0.24) per gallon imposed as follows: 23 cents (\$0.23) per gallon license tax; 1 cent (\$0.01) per gallon additional license tax (ALT).

EXEMPTIONS

Direct exports from Wyoming by suppliers or persons licensed as exporters in this state; exchanges and sales between suppliers. These are the only exemptions. Dyed diesel is exempt from the 23-cent license tax under W.S. 39-17-204(a)(i).

COLLECTION

Tax collected at the supplier/terminal level in Wyoming on monthly returns filed by supplier for preceding calendar month's sales. Distributors, importers, exporters and dealers file monthly returns for preceding month's purchases and sales. Importers pay tax on diesel imported and sold or distributed for sale in Wyoming. Any consumer, purchasing tax-paid diesel and consuming it in a non-taxable manner, may file quarterly with WYDOT for refunds. The refund request is invalid if not submitted within one year of the date of purchase. Motor carriers file quarterly returns documenting fuel used, and taxes paid or due as necessary under IFTA.

DISTRIBUTION

1. ALT proceeds specified in W.S. 39-17-211, 35-11-1424 and 35-11-1427. 2. Up to 2% retained for administration; Note: this 2% for administration will not be collected by WYDOT on new 10-cent motor fuel tax revenue. It will only be applied to the 13-cent diesel fuel revenue. Remainder to State Highway Fund for distribution as follows: 3.20% to counties for county road funds; 4.5% to municipal street funds; 5.75% to State Highway Fund.

CONTACT

Wyoming Department of Transportation 5300 Bishop Blvd Cheyenne, WY 82009-3340 (307) 777-4826

GASOLINE TAX

YIELD	
Distribution to State Parks and Airports (aviation fuel)	\$3,477,263
License Tax (\$0.23)	\$72,863,348
ALT (\$0.01)	\$3,185,871
FY2020 Tax Collected and Paid:	\$79,526,482

LAW

W.S. 39-17-104

BASIS

The volume of gasoline sold, used or distributed for sale or use within Wyoming. Tax is on the end user or consumer. Note: Liquefied natural gas became taxable 7/1/2013. Location of tax is at the retail level and is based upon a gallon equivalency as of March 2014.

RATE

A total of 24 cents (\$0.24) per gallon imposed as follows: 23 cents (\$0.23) per gallon license tax (aviation fuel 4 cents (\$0.04) per gal.) 1 cent (\$0.01) per gallon additional license tax (ALT).

EXEMPTIONS

Direct exports from Wyoming by suppliers or persons licensed as exporters in Wyoming; exchanges and sales between suppliers. These are the only exemptions. The license tax on bulk sales to the University of Wyoming, community colleges and public schools located in Wyoming or to any person exporting gasoline is subject to refund pursuant to W.S. 39-17-109. The refund request is invalid if not submitted within one year of the date of purchase.

COLLECTION

Tax collected at the supplier/terminal level in Wyoming on monthly returns filed by supplier. Returns are for preceding month's sales. Distributors, importers, exporters and dealers also file monthly tax returns documenting the preceding month's purchases and sales. Importers pay tax on gasoline imported and sold or distributed for sale in the state.

DISTRIBUTION

1. ALT proceeds specified in W.S. 39-17-111(f), 35-11-1424 and 35-11-1427. 2. \$16.25 per snowmobile and \$32.50 for commercial snow machines registered in the state for improvement of snow trails. 3. \$16.25 per motorboat registered in the state for improvement of boating and recreational facilities; and \$16.25 x 5,000 for non-residential boats. After the above distributions: 4. 57.5% to State Highway Fund. 5. 14.0% to State County Road Fund. 6. 13.5% to County Road Fund. 7. 15.0% to Municipal Street Fund.

CONTACT

Wyoming Department of Transportation, Motor Vehicle Services 5300 Bishop Blvd Cheyenne, WY 82009-3340 (307) 777-4714 or (307) 777-4842

INSURANCE PREMIUM TAX

YIELD	
Premium Tax	\$22,367,632.14
Surplus Lines Tax	\$2,431,708.95

\$24,799,341.09

LAW

W.S. 26-4-101 through 26-4-105 and 26-11-118

FY2020 Tax Collected and Paid:

BASIS

Based on total direct premium income including policy, membership and other fees, all other considerations for insurance and annuity contracts, whether designated as premiums or otherwise less return premiums and dividends, excluding re-insurance premiums received on companies authorized to do business in the state. Also levied against those insured by unauthorized companies on the basis of premiums paid.

RATE

Foreign and domestic companies: 0.75% (or retaliatory) Annuity contracts: 1%

Marine and transportation: 0.75% of gross underwriting profits Surplus line brokers: 3% on premiums less return premiums (W.S. 26-11-118)

EXEMPTIONS

Fraternal beneficiary associations, farm mutual property insurers (W.S. 26-1- 104). Pension annuity or profit sharing plans exempt under sections 401, 403, 404, 408, 457 or 501 of the U.S. Internal Revenue Service Code of 1954. Credit against premium tax allowed for life and health guaranty fund assessments (W.S. 26-42-111). Credit against premium tax allowed for Wyoming Health Insurance Risk Pool assessments (W.S. 26-43-105). Credit allowed for small employer carrier reinsurance program assessments (W.S. 26-19-312). For tax year 2013 and thereafter, participating insurance companies will be eligible for a small business investment credit (W.S. 9-12-1305 and W.S. 26-4-103).

COLLECTION

Annual reports are filed with the Wyoming Insurance Department on or before March 1. Tax must be remitted by March 31. Pursuant to W.S. 26-4-103(k) any insurer authorized to transact business in the State of Wyoming shall pay premium taxes quarterly; April 30, July 31, October 31.

DISTRIBUTION

50% of fire insurance premium taxes are paid to the Volunteer Firemen's Pension Fund. The gross premium tax levied upon fire insurance premiums is equal to twenty-six percent (26%) of the total gross premiums tax levied upon all property, casualty and multiple line insurers. All other taxes from insurance premiums are paid to the State General Fund.

CONTACT

Wyoming Department of Insurance 106 East 6th Ave Cheyenne, WY 82002 (307) 777-6884 or (307) 777-7401

LODGING TAX (LOCAL)

YIELD

FY2020 Tax Collected and Paid:

\$18,602,182

LAW

W.S. 39-15-204, 203(a)(ii) and 39-15-101, 103

BASIS

Effective January 1, 2021, cities, towns, and counties that do not have a local lodging tax in effect on January 1, 2021, may levy up to 2% on all sleeping accommodations for guests staying less than 30 days. Voter approval required. Lodging tax is assessed in addition to sales tax.

RATE

Please refer to the Department of Revenue website at **revenue.wyo.gov**.

EXEMPTIONS

Tax extends to tents, campers, trailers, mobile homes or other mobile accommodations. Guides and outfitters exempt Lodging Tax. However they must collect sales tax on the lodging services they provide.

COLLECTION

County commissioners or the city or town council, as appropriate, adopt by ordinance a tax imposed upon the sales price of lodging services, after the tax has been authorized by vote of the people. Within 30 days following approval of the proposition imposing the tax, the county, city or town must notify the Department of Revenue of the resolution imposing the tax and must submit a list of all persons selling lodging services within their jurisdiction. Returns must be filed by the last day of the month for the preceding month.

DISTRIBUTION

Distributed to the taxing jurisdiction. State administrative costs are 2% the first year the tax is imposed, 1% annually thereafter. At least 90% of tax proceeds must be used to promote tourism, 10% may be used for general revenue. Based on a sliding scale, up to 30% of tax proceeds may be used for visitor impact services, decreasing correspondingly with the amount going to tourism promotion.

CONTACT

Wyoming Department of Revenue, Excise Tax Division Herschler Building Ste E301 122 W 25th St Cheyenne, WY 82002 (307) 777-5200

LODGING TAX (STATE)

YIELD	
Total Wyoming Tourism Account	\$5,216,105
Total Wyoming Tourism Reserve Account	\$1,304,026
FY2021 Total State Share Lodging Asessment:	\$6,520,131

LOCAL ENTITY SHARE LODGING ASSESSMENT

FY2021 \$57,114

LAW

W.S. 39-15-104(h) and 39-15-111

BASIS

Effective January 1, 2021, in addition to sales tax imposed there is imposed an assessment upon the sale of lodging services of five percent (5%). 3% of the assessment of tax will be distributed to the Wyoming tourism account to be used for the operation of the Wyoming office of tourism and the Wyoming tourism reserve and projects account. 2% to be distributed to each county on a monthly basis in proportionate shares determined by the amount of revenue collected within the county and its municipalities. However the 2% county guarantee portion of the assessment of tax on the sales of lodging services will only be collected effective January 1, 2021, if the jurisdiction does not have a local lodging tax in effect on January 1, 2021. For example, if there is a countywide local lodging tax rate in effect January 1, 2021 the lodging vendors in the county will collect the current local lodging tax rate and the 3% statewide tax but not the 2% county guaranteed portion of the statewide lodging tax; if the city has a citywide local lodging tax rate in effect January 1, 2021 lodging businesses within the city boundaries will collect the local lodging tax rate and the 3% statewide lodging tax. Those lodging vendors outside the city boundaries will collect the 3% statewide lodging tax rate and the 2% county guarantee portion of the statewide lodging tax. The current local lodging tax rate will be collected until the next general election at which time the county lodging tax would be considered. The 3% assessment of tax on lodging services will be collected by every lodging vendor in the state effective January 1, 2021.

RATE

Effective January 1, 2021, 3% assessment of tax on lodging services. 2% county guaranteed portion of the assessment of tax on lodging services will be effective on January 1, 2021 in jurisdictions that do not have a local lodging tax rate in effect on that date.

EXEMPTIONS

Sales of lodging services offered by any county fair board during a county fair or other board authorized events.

COLLECTION

Taxes are collected by vendors and remitted to the Department of Revenue. Returns must be filed by the last day of the month for the preceding month. Overpayment refunds limited to three years.

LODGING TAX (STATE, CONTINUED)

DISTRIBUTION

The 3% statewide lodging tax rate is distributed as follows: 80% of the amount collected shall be deposited each year in the Wyoming tourism account. No funds shall be expended from the account until appropriated by the legislature. Funds shall be used for the operation of the Wyoming tourism board and the Wyoming office of tourism; 20% shall be transferred to the Wyoming tourism reserve and projects account. No funds shall be expended from the account until appropriated by the legislature. 2% county guaranteed portion of the assessment of tax is distributed as follows: If the county imposes a local countywide lodging tax, the assessment revenue is distributed the same as the local lodging tax. If no city or town in the county has imposed a local lodging tax, the assessment revenue shall be distributed to the county. If the county has not imposed a countywide local lodging tax, but a city or town in the county has imposed a local lodging tax, the assessment revenue equal to the amount of the tax imposed by the city or town shall be distributed to the city or town and the remainder will be distributed to the county.

CONTACT

Wyoming Department of Revenue, Excise Tax Division Herschler Building Ste E301 122 W 25th St Cheyenne, WY 82002 (307) 777-5200

MOTOR VEHICLE REGISTRATION

YIELD	
Prestige	\$253,110
Pioneer	\$2,734
Registration	\$40,063,339

\$40,319,183

LAW

W.S. 31-1-101 through 31-3-103

FY2020 Tax Collected and Paid:

BASIS

County fees (property taxes) are calculated at a percentage of factory price adjusted by production year of vehicle.

RATE

State fees are: passenger cars seating not more than 9: \$30; house trailers: \$15; school buses: \$25; motorcycles and multipurpose: \$25; noncommercial buses, trucks, trailers/semi-trailers and house trailers (based on unladen weight): \$5-\$90; commercial vehicles (based on gross vehicle weight): \$198-\$948.75 and highway use tax (in lieu of county registration fee based on gross vehicle weight): \$88-\$1,610. Vehicle dealer demo/manufacturer plates: \$25; dealer full use plates: \$125; motorcycle dealer demo/manufacturer plates: \$25; motorcycle dealer full use plates: \$125. Governmental entity plates: \$5. Prestige plates: \$30 plus state and county fee.

EXEMPTIONS

Non-resident; all government vehicles; federal land bank; commercial vehicles operated interstate; vehicles granted reciprocity under agreement; transportable homes exceeding 8-1/2 feet in width; full-time members of armed forces provided out-of-state registration is in effect and maintained according to out-of-state laws; vehicles operated primarily by full-time college students. Dealers are exempt from the county fee.

COLLECTION

Every owner of a motor vehicle or trailer must obtain a certificate of title and submit it for registration and assessment to the county treasurer.

DISTRIBUTION

State Fee: to State Highway Fund.

County fees are distributed in the same manner as property tax.

CONTACT

Wyoming Department of Transportation, Motor Vehicle Services 5300 Bishop Blvd

Cheyenne, WY 82009-3340

(307) 777-4714 or (307) 777-4842

OIL AND GAS CONSERVATION ASSESSMENT

YIELD

FY2020 Tax Collected and Paid:

\$3,279,314

LAW

W.S. 30-5-116

BASIS

Based on the fair cash market value of all oil and gas produced, sold or transported from the premises.

RATE

The current rate is .5 mills (\$0.0005)

EXEMPTIONS

Gross production specifically exempt by law including interests held by the United States, the State of Wyoming and its political subdivisions; land under supervision of the federal government for Indians or Indian tribes; and oil and gas used for recycling or repressuring purposes.

COLLECTION

No taxes were collected from April to September 2020. Monthly reports and taxes are due on or before the 25th day of the second month following the month in which the charge accrued.

DISTRIBUTION

All revenue derived is credited to an earmarked fund for expenses incident to the administration of this act including expenses for capital construction and shall be paid out of the account. One half (1/2) of the money so collected may be expended as needed by the commission for capital construction purposes.

CONTACT

Wyoming Oil and Gas Conservation Commission PO Box 2640 Casper, WY 82602 (307) 234-7147

ONLINE SPORTS WAGERING TAX

YIELD

CY2020 Tax Collected and Paid:

\$0

LAW

W.S. 9-24-101 through 9-24-106

BASIS

Online sports wagering means engaging in sports wagering conducted by a sports wagering operator through a sports wagering account over the internet by use of a computer, digital platform, or mobile application on a mobile device, any of which uses communications technology to accept sports wagers or any system or method of electronic sports wagering approved by commission rules.

RATE

10% tax on the total of all wagers, excluding free wagers and promotional play, minus all payments to patrons and minus any applicable federal excise taxes. **Effective September 1, 2021**.

EXEMPTIONS

None

COLLECTION

Online sports wagering revenue means the total of all wagers placed by patrons with an online sports wagering operator excluding free wagers and promotional play, minus all payments to patrons and minus any applicable federal excise taxes. Payments to patrons include all payments of cash, cash equivalents, merchandise, and any other thing of value W.S. §9-24-101(a)(vii). No later than the fifteenth (15th) day of each month, a sports wagering operator shall remit electronically ten percent (10%) of online sports wagering revenue from the prior month to the commission.

DISTRIBUTION

Each fiscal year, the first three hundred thousand dollars (\$300,000.00) of revenue generated under this section is continuously appropriated to the Department of Health to be distributed to the counties for the purpose of funding county health programs to prevent and treat problematic gambling behavior and the remainder of the monies remitted to the commission shall be deposited by the state treasurer to the general fund.

CONTACT

Wyoming Pari-Mutuel Commission 951 Werner Court Energy II Building, Ste 335 Casper, WY 82601 (307) 265-4015

PARI-MUTUEL TAX

YIELD

FY2020 Tax Collected and Paid:

\$11,173,637.64

LAW

W.S. 11-25-101 through 11-25-306

BASIS

Pari-mutuel events (horse races and professional roping) sponsored by counties, cities, incorporated towns, county fair boards, organizations and corporations approved by the boards of county commissioners.

RATE

Every Wednesday following any pari-mutuel event,

Pay an amount equal to one-quarter percent (1/4%) of the total amount wagered attributable to historic pari-mutuel events and one and one-half percent (1 1/2%) of the total amount wagered attributable to live pari-mutuel events, shown by the report to the Commission, to be credited by the State Treasurer to a separate account, in the manner indicated in subsection (d) of this section.

Pay an amount equal to one percent (1%) of the total amount wagered attributable to historic pari-mutuel events, shown by the report to the Commission, to be transferred by the Commission to the county and the city or town in which the permittee is located, in equal shares, or to the county alone if the permittee is not located within the boundaries of a city or town. The county, city or town receiving an amount under this paragraph may credit that amount to the state fair account upon a majority vote of the county's, city's or town's governing body.

Pay an amount equal to one-quarter percent (1/4%) of the total amount wagered attributable to historic pari-mutuel events, shown by the report to the Commission, to be credited to the Legislative Stabilization Reserve Account.

As a condition of receiving a pari-mutuel permit, the permittee shall agree to and shall contribute to the Breeder Award Fund administered by the Commission an amount equal to four-tenths of one percent (0.40%) of the total handle wagered during the parimutuel event and an additional sum equal to twenty percent (20%) of the additional amount retained pursuant to subsection (c) of this section on multiple or exotic wagers. The contribution shall be derived from the net proceeds of the race meet revenues, other than the permittee's share of the pari-mutuel wagering handle. Contributions shall be used only for breeder awards.

Live Horse Racing \$100.00 per day, Simulcasting of Live Racing \$200.00 per day and Historic Horse Racing \$200 per day.

Permit fees are payable prior to event. Every Wednesday after a pari-mutuel event, the holder files a statement with the Gaming Commission showing total collections and remitting taxes due.

EXEMPTIONS

None

COLLECTION

Permit fees are payable prior to event. Every Wednesday after a pari-mutuel event, the holder files a statement with the Gaming Commission showing total collections and remitting taxes due.

PARI-MUTUEL TAX (CONTINUED)

DISTRIBUTION

All funds are payable to the Gaming Commission which deposits them into an earmarked revenue fund with the State Treasurer. Warrants are drawn on this account to defray actual costs of the Commission. 0.4% of all straight wagers and up to 1.4% of all multiple and exotic wagers are set aside by the Commission for Wyoming breeder awards. Additionally, 1% of the sum on Historic Horse Racing is set aside by the Commission for distribution to local cities and counties where the wagers are placed.

CONTACT

Wyoming Pari-Mutuel Commission 951 Werner Court Energy II Building, Ste 335 Casper, WY 82601 (307) 265-4015

PROPERTY TAX

YIELD	
Mineral Production	\$729,150,499
Other	\$818,112,058

FY2020 Tax Collected and Paid: \$1,547,262,557

LAW

W.S. 39-11-105 and W.S. 39-13-101 through 39-13-111

BASIS

Property is assessed in three classes for tax purposes at a percentage of fair market value as follows:

Minerals and mine products: 100.0%

Industrial property, real and personal: 11.5%

All other property, real and personal: 9.5%

RATE

The total of applicable and allowable state, county, school, city and special district mill levies as imposed within legal rate limits.

EXEMPTIONS

Homestead exemption (currently not funded); tax rebate program for qualifying homeowners; government, religious, charitable, certain public property; lands from which minerals are being extracted (limit 40 acres per site); household property; veterans (reduces assessed valuation by \$3000, annually) plus disability, widows benefits; pollution control facilities; stocks of Wyoming shareholders; capital stock of corporations doing business in the state; mortgages on all Wyoming property; registered motor vehicles; industrial development projects; livestock; trusts for public education; government bonds; fraternal lodge and benevolent society funds; property in transit; business inventories for resale; personal property of nonresident military personnel. For a complete description of what is exempted, refer to the statutes cited above.

COLLECTION

County assessors establish property assessment rolls on the first Monday in January. Assessors send assessment notices in early spring. Department of Revenue assesses gross product of mines, rail car companies, public utilities, pipelines and telecommunications companies. County treasurers mail bills and collect all ad valorem taxes except for rail car companies who remit their own taxes to the Department of Revenue.

DISTRIBUTION

County treasurers distribute collections to the authorized taxing unit of government.

CONTACT

Wyoming Department of Revenue, Property Tax Division Herschler Building, East 122 West 25th St, Ste E301 Cheyenne, WY 82002 (307) 777-5235

PUBLIC UTILITIES ASSESSMENT

YIELD

FY2020 Tax Collected and Paid:

\$4,592,427

LAW

W.S. 37-2-106 through 37-2-109

BASIS

Percentage of intrastate gross operating revenue of public utilities.

RATE

A percentage factor derived by applying one-half of the Public Service Commission's authorized budget requirements for the biennium to aggregate intrastate utility revenues. Subsequent percentage (rate limit 0.3%) is applied to individual utility revenues for this preceding calendar year. The rate factor for FY 2020 is 2.73591 mills.

EXEMPTIONS

Common motor carriers; any utility which receives less than \$5,000 in gross operating revenues; certain operations necessary for exploration and/or production of natural gas; certain sales of natural gas for commercial and industrial use; and utilities exempt from Public Service Commission regulation.

COLLECTION

Determination of total of aggregate revenue from intrastate operations from which the percentage ratio is calculated for assessment by the director of the Department of Revenue. First half of tax is payable by October 1, second half by April 1.

DISTRIBUTION

All revenue derived is credited to an earmarked fund for use in defraying the costs of the Public Service Commission.

CONTACT

Wyoming Department of Revenue, Property Tax Division Herschler Building, East 122 West 25th St, Ste E301 Cheyenne, WY 82002 (307) 777-5235

RAILROAD CAR TAX

YIELD

FY2020 Tax Collected and Paid:

\$1,785,370

LAW

W.S. 39-13-103(b)(xvi); 39-13-104(g); 39-13-106(b)(iv); 39-13-111(a) (iii)

BASIS

Rail cars assessed at 11.5% of fair market value. The number of rail cars determined from the number of rail miles traveled per company in-state in the preceding calendar year and the number of cars which would be reasonably required to make the mileage. The Department may base the assessment on railroad company returns.

RATE

The levy is determined annually and is equal to the statewide average county, school district and state levy for the year immediately preceding against the values assessed for each of the counties through which the rail cars may have been operated. The FY 2020 levy is 63.367 mills.

EXEMPTIONS

None

COLLECTION

Statements sent to owners by September 15 containing the amount of assessment, the tax rate and the amount due. Payment made to the State no later than December 31.

DISTRIBUTION

State Treasurer distributes revenue to the respective county treasurers. County treasurers apportion distributions to local taxing jurisdictions; school district distributions based on the ratio that main track mileage in each school district bears to the total main track mileage within the county.

CONTACT

Department of Revenue, Property Tax Division Herschler Building , East Wing 122 West 25th Street, Suite E301 Cheyenne, WY 82002 (307) 777-5235

SALES AND USE TAX (LOCAL)

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YIELD	
General	\$169,262,715
Specific Purpose	\$76,591,996
Resort District	\$3,299,052
Economic Development	\$1,126,704
FY2020 Tax Collected and Paid:	\$250,280,467

LAW

W.S. 39-15-201 through 211 and 39-16-201 through 211

BASIS

Counties may levy up to 2% for general purposes and up to 2% specific purposes, but the local tax rate cannot exceed 3%. Effective January 1, 2021, the general purpose tax may be established as permanent by election or by resolution. For the tax to be continued by election the county commissioners, with the concurrence of the governing bodies of fifty percent of the municipalities, shall submit a proposition to the voters establishing the term of the tax as permanent. If a county has imposed a general purpose or specific purpose tax, the board of county commissioners may adopt a resolution to authorize cities and towns within the county to propose a municipal tax. The resolution shall establish the maximum taxation rate in increments of .25% not to exceed 1%. Resort districts may levy up to 3% for general purposes; economic development may levy up to 1%.

RATE

See Department of Revenue website at revenue.wyo.gov.

EXEMPTIONS

See p. 32

COLLECTION

See p. 32

DISTRIBUTION

General Purpose Tax: Distributed to the county imposing the tax and its cities in the same manner as state sales and use tax. Specific Purpose Tax: Distribution and total eventual yield must be specified in the election imposing tax.

Resort District Tax: Distributed to resort districts imposing the tax.

Economic Development Tax: Distributed to the county imposing the tax and its cities in the same manner as the state sales and use tax.

Effective January 1, 2021

Municipal Tax: Distributed to the city or town imposing the tax to be used for the purposes approved in the proposition imposing the tax.

CONTACT

Wyoming Department of Revenue, Excise Tax Division Herschler Building Ste E301 Cheyenne, WY 82002 (307) 777-5200

SALES AND USE TAX (STATE)

YIELD	
Sales	\$446,590,721
Use	\$52,552,840

\$499,143,561

LAW

Sales: W.S. 39-15-101 through 39-15-111 Use: W.S. 39-16-101 through 39-16-111

FY2020 Tax Collected and Paid:

BASIS

Gross receipts from sales of tangible personal property and selected services including receipts by public utilities, certain interstate carriers, food services, lodging and entertainment facilities, cigarettes and other tobacco products, and alcoholic beverages. The state use tax is levied upon property purchased outside Wyoming for storage, use or consumption in Wyoming.

RATE

4% state sales and use tax

EXEMPTIONS

Sales of components and packaging, used in production of new articles; certain agricultural purchases; wholesale sales; certain motor fuels and those taxed separately; drilling services; sales prohibited by U.S. or Wyoming law; sales to U.S. and Wyoming state and local governments; to and by religious and charitable organizations; trucks, trailers and rolling stock used for interstate transport; prescription drugs; certain medical supplies; mobile home sales after tax once paid; school annuals; newspapers; sales to state Joint Powers Board; food purchased with food stamps; admission to county and municipal recreation facilities; recreational services; food for domestic home consumption; intrastate transportation of passengers by a government, charitable or nonprofit organization; certain manufacturing equipment; aircraft used in a federal aviation administration commercial operation; certain purchases by data processing services center.

COLLECTION

Taxes are collected by vendors and remitted to the Department of Revenue. Taxes on motor vehicles and trailers are collected by the county treasurers upon registration. Returns must be filed by the last day of the month for the preceding month. If taxes are reported and paid by the 15th of the month and the vendor's account is current, the vendor is eligible for the vendor compensation credit. Overpayment refunds, limited to three years.

DISTRIBUTION

69% to State General Fund, 31% (less administrative costs) to cities, towns and counties. Based on the actual sales and use tax collection in each county and the relationship of urban population to the total population in each according to the last federal census.

CONTACT

Wyoming Department of Revenue, Excise Tax Division Herschler Building Ste E301 122 W 25th St Cheyenne, WY 82002 (307) 777-5200

SEVERANCE TAX

YIELD

CY2020 Tax Collected and Paid*:

\$426,965,887

LAW

W.S. 39-14-101 through 39-14-711

BASIS

Based on the privilege of extracting specified minerals and deposits according to the fair cash market value of the product after the mining or production process is completed. The Department of Revenue may establish the value if a bona fide sale does not occur at the point where mining or production is completed. Trona value defined in W.S. 39-14-301 through 39-14-311.

RATE

Oil and Natural Gas: 6.00%

Stripper Oil: 4.00% Tertiary Oil: 4.00%

Renewed Production: 1.50% Coal - Surface Mines: 7.00%

Coal - Underground Mines: Trona: 3.75%

Uranium*: 4.00%

Other Miscellaneous Minerals: 2.00%

*Uranium has been subject to 4% severance tax rate up through December of 2019. Beginning in January of 2020 the severance tax rate on uranium varies from 0% to 5% based upon spot market price

EXEMPTIONS

Production specifically exempt by law including royalty interest held by the U.S., the state and its political subdivisions; Indian lands under federal government supervision; oil, gas used in production, or for repressuring or recycling purposes; flared or vented gas or natural gas consumed to produce oil or gas; coal used in production. Collection wells: 1.5% (production prior to 1/1/99). Uranium production (1/95-4/09). "Stripper" is 10 barrels per day if average previous year price \$20 or more, 15 barrels per day if under \$20. Two- year shut-in required for renewed production tax rate. Renewed production must have been shut-in for two years prior to January 1, 1995.

COLLECTION

Mineral producers determine the value of minerals produced in accordance with applicable statutes and rules. Tax returns are filed and payment remitted to the Department of Revenue monthly for producers whose annual liability exceeds \$30,000. All others may file annually.

DISTRIBUTION

- 1. Mineral Trust Fund: 1.5% on oil, gas and coal. In 2005, an additional 1% was directed into the PMTF for a total of 2.5%. There is no sunset on the additional percentage.
- 2. An amount equal to specified motor fuels under W.S, 3917-104(c) and 39- 17-204(b) to the LUST account under W.S. 35-11-1424 and 35-11-1427.

^{*}Calendar Year 2020 yield is based on 2019 production

SEVERANCE TAX (CONTINUED)

3. The next \$155 million distributed as follows:

General Fund: 62.26%

Water Development I: 12.45% Water Development II: 2.1%

Water Development III: .5%

Highway Fund: 4.33% Counties: 3.88%

County Roads: 2.9%

Cities and Towns: 9.25%

Capital Construction: 2.33%

4. The balance over \$155 million: 1/3 to the General Fund, 2/3 to the Budget Reserve Account.

CONTACT

(307) 777-5235

Wyoming Department of Revenue, Mineral Tax Division Herschler Building Ste E301 122 W 25th St Cheyenne, WY 82002

SKILL-BASED AMUSEMENT GAME TAX

YIELD

CY 2020 Tax Collected and Paid:

\$1,509,711.24

LAW

W.S. 11-25-301 through 11-25-306

BASIS

Skill-based amusement game means a game played in exchange for consideration of cash, credit, or other thing of value on a fixed, commercial electrical gaming device in which the bona fide skill of the player, determined by an individual's level of strategy and skill, is a factor determining the outcome and for which the player may be awarded a prize or other thing of value for successful outcome.

RATE

20% total tax on net proceeds. Effective May 1, 2020.

EXEMPTIONS

None

COLLECTION

Taxes are paid to the Commission on a weekly basis at the rate of 20%. The amount is based on the net proceeds earned during the prior week. The Commission remits the monies to the State Treasurer for deposit in the commission gaming account for distribution.

DISTRIBUTION

Forty-five percent (45%) to the county and the city or town in which the skill-based amusement game is located, in equal shares, or to the county alone if the skill-based amusement game is not located within the boundaries of a city or town; forty-five percent (45%) to the school foundation program account; and ten percent (10%) to the commission gaming account.

CONTACT

Wyoming Pari-Mutuel Commission 951 Werner Court Energy II Building, Ste 335 Casper, WY 82601 (307) 265-4015

UNEMPLOYMENT INSURANCE

YIELD

FY2020 Tax Collected and Paid:

\$65,739,450

LAW

W.S. 27-3-101 through 27-3-706

BASIS

Annual employee wages reported by calendar quarter. The unemployment insurance taxable wage base for CY 2021 is \$27,300.

RATE

For 2021 the tax range was from 0.48% to 9.78% for established employers with at least three years of unemployment insurance (UI) tax rate activity. New employers with less than three years of UI tax rate activity rates are still based on the average NAICS code industry rate which, for 2021, ranged from 2.28% to 9.78%. Employers who fail to register as a new employer, but submit wages will be subject to the maximum tax rate possible. Experience rated employers have three factors: 0.23% for NonCharge/Ineffective Charge, 0.15% for Employment Support Fund, and the Fund Balance factor is either 0.10% to 0.90% depending on their base rate calculation. New employers have three factors: .23% for NonCharge/Ineffective Charge, 0.15% for Employment Support Fund, and the Fund Balance factor is .90%. Contractors engaged on major Wyoming projects with over 250 employees whose costs equal or exceed the threshold construction defined by the Industrial Siting Council pursuant to W.S. 35-12-102(a)(vii) may be subject to the incremental bond provision of the Wyoming employment security law.

EXEMPTIONS

Federal agencies; agricultural and ranching operations with less than 10 full-time or part-time employees per calendar year or total wages less than \$20,000 per calendar quarter; in-house domestic service paying total wages of less than \$1,000 per calendar quarter; a spouse's services to a self-employed individual and service by a child under age 21 in a parent's employ (sole-proprietors); nonprofit organizations exempt from income tax by Sec. 501(c)(3) of the Internal Revenue Code, unless it employs four or more persons for part of one day for 20 weeks in a calendar year; most services exempted by Federal Unemployment Tax.

COLLECTION

Employers must file quarterly reports and payment by the last day of the month immediately following each calendar quarter. Payments are made to the Department of Workforce Services, Unemployment Tax Division.

DISTRIBUTION

Tax collections by the Unemployment Tax Division are transmitted to the Unemployment Compensation Trust Fund in the federal treasury where they are held exclusively for payment of unemployment benefits. Interest earned on a static Wyoming Unemployment Compensation Trust Fund is used for Workforce Development Training grants. Employment Support Fund monies are deposited in Wyoming for use as designated in W.S. 27-3-211.

CONTACT

Wyoming Department of Workforce Services, Unemployment Tax Division PO Box 2760 Casper, WY 82602 (307) 235-3217

WIND PRODUCTION TAX

YIELD	
State Share	\$1,933,944
County Share	\$2,900,916

\$4,834,860

LAW

W.S. 39-22-101 through 39-22-111

FY2020 Tax Collected and Paid:

BASIS

An excise tax is levied upon the privilege of producing electricity from wind resources in this state. The tax is imposed upon the production of any electricity produced from wind resources for sale or trade on or after January 1, 2012.

RATE

\$1.00 on each megawatt hour, or portion thereof produced in the state.

EXEMPTIONS

Any electricity produced from any generating facility owned or operated by the federal government, state of Wyoming or by any county or municipality in this state. Any electricity produced for the personal consumption of the producer, including any excess production of electricity that does not exceed five hundred kilowatt hours in any twenty-four hour period.

Electricity produced from wind turbines is not subject to tax until the date three years after the turbine first produced electricity for sale.

COLLECTION

The producer pays the tax on the electricity produced from wind resources. The producer reports annually, the amount of megawatt hours produced and remits the tax on or before February 1 of the year immediately following the year in which the electricity was produced.

DISTRIBUTION

60% is distributed to the counties in this state where the generating facility is located. The amount shall be proportionately distributed to each county based upon the percentage of assessed value of the generating facilities located within the county as compared to the total assessed value of generating facilities located within the state general fund.

CONTACT

Wyoming Department of Revenue, Excise Tax Division Herschler Building Ste E301 Cheyenne, WY 82002 (307) 777-5200

WORKERS' COMPENSATION

YIELD

FY2020 Tax Collected and Paid:

\$190,834,852.42

LAW

W.S. 27-14-101 through 27-15-103

BASIS

Wages paid by employers doing business in Wyoming to personnel engaged in certain capacities. Coverage is required for extrahazardous employment and occupations as enumerated. Employers may elect coverage for non-extra-hazardous employment and occupations.

RATE

Annual rates are determined by industrial classifications and individual employer claims experience. An industrial classification base rate applies to all employers within a classification. Base rates are then adjusted for each employer by an experience rating developed using employer claims history. Experience ratings allow a base rate to be increased or decreased by up to 85%. Governmental employers' classification rate changes are made on a fiscal year basis. Private industry employers' classification rate changes are made on a calendar year basis.

EXEMPTIONS

Domestic service cannot be covered. Employers may elect coverage for non-extra-hazardous employment and occupations, corporate officers and LLC members, sole proprietors, partners of a partnership. Exemptions include independent contractors, a spouse or dependent of an employer living in the employer's household, employees of the federal government, elected officials (except for sheriffs) and private duty nurses engaged by a private party.

COLLECTION

Each employer is required to file a monthly or quarterly statement of employee earnings and remit appropriate premiums by the last day following the reporting period to the Workers' Compensation Division. Most private employers are required to file reports and make premium payments quarterly utilizing the Unemployment Insurance and Workers' Compensation Joint Quarterly Reporting Form.

DISTRIBUTION

Workers' Compensation Account

CONTACT

Wyoming Department of Workforce Services, Workers' Compensation Employer Services 5221 Yellowstone Rd Cheyenne, WY 82002 (307) 777-6763



INTRODUCTION

The Wyoming Taxpayers Association is pleased to provide *How Wyoming Compares* as a quick guide to Wyoming and local finance. WTA calculated rankings from U.S. Census data and data provided by Wyoming Department of Revenue. Combined Wyoming state and local data, of course, provides a truly accurate comparative view of Wyoming and other states. Intergovernmental revenue and service delivery sharing blur state and local fiscal boundaries to the extent that an accurate perspective can only come from the broadest view possible.

NOTES

Data are state reported and reflect spending during FY2020 and include General Fund, Federal Funds, other state funds, and bonds. The data listed is only General Fund and Federal Funds.

General Fund is the predominant fund for financing a state's operations. Revenues are generated from broadbased state taxes, but functions differently on a state by state basis.

Federal Funds are funds received directly from the federal government.

Each budget included is made to reflect one fiscal year; if a state functions on a biennium budget then the budget was halved to make the comparisons easier.

Federal Funds and General Funds are listed in millions and billions of dollars.

STATE GENERAL REVENUE

STATE	STATE AND LOCAL GOVERNMENT (\$,000)	PER CAPITA	RANK	FED AID % OF GEN REVENUE
Alabama	\$43,860,663	\$8,945.34	37	35.80%
Alaska	\$12,106,780	\$16,549.60	2	42.30%
Arizona	\$59,016,577	\$8,108.10	46	40.80%
Arkansas	\$26,989,530	\$8,943.43	38	36.60%
California	\$533,193,967	\$13,494.41	5	30.90%
Colorado	\$58,937,527	\$10,234.46	21	30.20%
Connecticut	\$44,454,140	\$12,468.60	7	23.60%
Delaware	\$11,494,350	\$11,804.04	14	27.50%
Florida	\$172,783,607	\$8,044.78	47	30.50%
Georgia	\$81,572,685	\$7,682.91	48	33.70%
Hawaii	\$18,496,739	\$13,063.85	6	21.30%
Idaho	\$13,619,711	\$7,621.27	49	30.60%
Illinois	\$128,418,079	\$10,134.15	23	30.20%
Indiana	\$62,345,742	\$9,260.80	34	37.00%
lowa	\$37,654,103	\$11,934.47	12	25.10%
Kansas	\$29,655,778	\$10,179.40	22	21.10%
Kentucky	\$40,238,628	\$9,006.62	36	40.70%
Louisiana	\$45,271,357	\$9,738.30	27	45.10%
Maine	\$13,903,942	\$10,343.56	20	33.80%
Maryland	\$67,696,978	\$11,197.58	18	30.30%
Massachusetts	\$85,813,381	\$12,450.25	8	28.30%
Michigan	\$94,423,525	\$9,454.78	31	32.00%
Minnesota	\$64,647,825	\$11,463.13	16	26.00%
Mississippi	\$27,796,883	\$9,339.88	33	42.60%
Missouri	\$50,922,220	\$8,297.00	44	38.00%
Montana	\$10,222,926	\$9,565.06	30	44.40%
Nebraska	\$19,086,993	\$9,867.10	24	30.90%
Nevada	\$26,247,955	\$8,521.63	43	32.70%
New Hampshire	\$12,099,243	\$8,898.39	39	31.60%
New Jersey	\$108,751,702	\$12,243.79	10	25.90%
New Mexico	\$25,517,327	\$12,169.48	11	41.40%
New York	\$327,909,409	\$16,856.01	1	36.00%
North Carolina	\$93,158,190	\$8,882.29	40	32.90%
North Dakota	\$11,196,236	\$14,692.03	4	21.90%
Ohio	\$112,402,717	\$9,616.03	29	34.50%
Oklahoma	\$34,165,063	\$8,634.15	42	31.50%
Oregon	\$50,065,607	\$11,870.25	13	32.50%
Pennsylvania	\$138,036,637	\$10,782.44	19	33.30%
Rhode Island	\$12,180,352	\$10,782.44	15	33.20%
South Carolina	\$46,541,517	\$9,039.44	35	34.20%
South Dakota	\$7,205,443	\$8,144.88	45	33.30%
Tennessee	\$49,301,966	\$7,219.32	50	38.80%
Texas	\$253,819,166	\$8,753.62	41	31.90%
Utah	. , ,		25	25.30%
	\$31,629,764	\$9,865.93	25 9	
Vermont	\$7,665,670	\$12,284.94		33.10%
Virginia Washington	\$83,725,329	\$9,809.05	26 17	20.00%
Washington	\$86,264,339	\$11,328.37	17	27.70%
	\$17,438,498	\$9,730.51	28	36.70%
	#F 4 00F 00 F	40 445 46		
West Virginia Wisconsin	\$54,995,206	\$9,445.40	32	25.60%
	\$54,995,206 \$8,765,832 \$3,648,043,700	\$9,445.40 \$15,145.91 \$11,113.97	32 3 N/A	25.60% 42.10% 22.50%

SOURCE: Tax Foundation; U.S. Census Bureau

FEDERAL REVENUE

Г	EDERAL REV	ENUE	
STATE	STATE AND LOCAL GOVERNMENT TOTAL (\$,000)	PER CAPITA	RANK
Alabama	\$12,251,463	\$2,498.67	20
Alaska	\$3,963,195	\$5,417.57	1
Arizona	\$17,553,381	\$2,411.60	23
Arkansas	\$8,165,669	\$2,705.83	15
California	\$112,818,330	\$2,855.28	11
Colorado	\$10,161,499	\$1,764.54	44
Connecticut	\$8,964,342	\$2,514.34	19
Delaware	\$2,603,151	\$2,673.29	17
Florida	\$33,215,538	\$1,546.51	49
Georgia	\$16,933,117	\$1,594.84	48
Hawaii	\$3,084,327	\$2,178.39	28
Idaho	\$3,234,803	\$1,810.12	43
Illinois	\$23,885,501	\$1,884.93	37
Indiana	\$15,931,783	\$2,366.50	25
Iowa	\$6,749,753	\$2,139.34	29
Kansas	\$4,654,187	\$1,597.56	47
Kentucky	\$12,780,283	\$2,860.61	10
Louisiana	\$14,616,011	\$3,144.04	7
Maine	\$3,216,828	\$2,393.10	24
Maryland	\$14,619,768	\$2,418.22	22
Massachusetts	\$18,715,589	\$2,715.35	14
Michigan	\$24,171,800	\$2,420.36	21
Minnesota	\$12,630,363	\$2,239.57	27
Mississippi	\$8,726,251	\$2,932.06	9
Missouri	\$12,552,553	\$2,045.25	33
Montana	\$3,477,855	\$3,254.05	6
Nebraska	\$3,617,512	\$1,870.09	39
Nevada	\$5,729,351	\$1,860.08	40
New Hampshire	\$2,501,101	\$1,839.44	42
New Jersey	\$18,663,375	\$2,101.21	30
New Mexico	\$7,715,923	\$3,679.81	4
New York	\$72,878,127	\$3,746.26	3
North Carolina	\$21,668,054	\$2,065.97	31
North Dakota	\$1,976,906	\$2,594.15	18
Ohio	\$27,021,440	\$2,311.68	26
Oklahoma	\$7,813,404	\$1,974.59	34
Oregon	\$11,865,169	\$2,813.16	13
Pennsylvania	\$34,413,843	\$2,688.16	16
Rhode Island	\$2,985,814	\$2,818.50	12
South Carolina	\$9,734,263	\$1,890.62	36
South Dakota	\$1,693,204	\$1,913.96	35
Tennessee	\$12,687,875	\$1,857.89	41
Texas	\$50,645,162	\$1,746.63	45
Utah	\$5,455,827	\$1,740.03	46
Vermont	\$2,083,514	\$3,339.02	5
Virginia	\$13,072,911	\$1,531.59	50
Washington	\$15,656,504	\$2,056.04	32
West Virginia	\$5,292,991	\$2,953.44	8
Wisconsin	\$10,911,503	\$1,874.04	38
Wyoming	\$10,911,303	\$4,188.19	2
United States	\$765,055,021	\$2,330.78	N/A

TAX REVENUE

	IAA KE	VLINOL	
STATE	STATE GOVERNMENT (\$,000)	LOCAL GOVERNMENT (\$,000)	COMBINED (\$,000)
Alabama	\$11,576,632	\$6,451,074	\$18,027,706
Alaska	\$1,780,911	\$1,960,827	\$3,741,738
Arizona	\$18,163,903	\$11,668,817	\$29,832,720
Arkansas	\$10,217,866	\$2,704,787	\$12,922,653
California	\$188,235,271	\$101,232,605	\$289,467,876
Colorado	\$15,869,834	\$16,475,627	\$32,345,461
Connecticut	\$17,993,741	\$11,627,520	\$29,621,261
Delaware	\$4,595,544	\$1,158,481	\$5,754,025
Florida	\$44,799,831	\$40,835,638	\$85,635,469
Georgia	\$24,712,873	\$19,085,712	\$43,798,585
Hawaii	\$8,207,524	\$2,904,803	\$11,112,327
Idaho	\$4,883,696	\$2,114,159	\$6,997,855
Illinois	\$42,501,290	\$37,078,226	\$79,579,516
Indiana	\$20,171,288	\$9,226,599	\$29,397,887
Iowa	\$10,583,869	\$6,432,500	\$17,016,369
Kansas	\$10,030,158	\$5,608,651	\$15,638,809
Kentucky	\$12,895,595	\$5,881,379	\$18,776,964
Louisiana	\$11,748,609	\$9,188,944	\$20,937,553
Maine	\$4,674,411	\$3,724,984	\$8,399,425
Maryland	\$23,606,217	\$17,429,768	\$41,035,985
Massachusetts	\$31,805,410	\$18,799,417	\$50,604,827
Michigan	\$30,270,130	\$14,296,763	\$44,566,893
Minnesota	\$28,175,795	\$9,807,317	\$37,983,112
Mississippi	\$8,288,883	\$3,471,849	\$11,761,732
Missouri	\$13,181,385	\$11,855,417	\$25,036,802
Montana	\$3,168,557	\$1,581,576	\$4,750,133
Nebraska	\$5,754,834	\$5,005,769	\$10,760,603
Nevada	\$9,744,547	\$5,194,265	\$14,938,812
New Hampshire	\$2,969,381	\$4,089,056	\$7,058,437
New Jersey	\$38,844,103	\$31,772,221	\$70,616,324
New Mexico	\$7,427,647	\$3,210,421	\$10,638,068
New York	\$91,621,218	\$107,054,632	\$198,675,850
North Carolina	\$29,316,480	\$15,347,187	\$44,663,667
North Dakota	\$4,969,744	\$1,553,611	\$6,523,355
Ohio	\$30,146,540	\$25,737,861	\$55,884,401
Oklahoma	\$10,731,644	\$5,948,933	\$16,680,577
Oregon	\$13,959,589	\$8,755,383	\$22,714,872
Pennsylvania	\$43,132,450	\$30,413,050	\$73,545,500
Rhode Island	\$3,723,980	\$2,749,930	\$6,473,910
South Carolina	\$11,221,043	\$8,803,095	\$20,024,138
South Dakota	\$1,940,415	\$1,854,043	\$3,794,458
Tennessee	\$14,826,723	\$8,549,948	\$23,376,671
Texas	\$63,330,294	\$73,210,067	\$136,540,361
Utah	\$9,968,215	\$5,550,398	\$15,518,613
Vermont	\$3,428,588	\$758,925	\$4,187,513
Virginia	\$26,285,898	\$19,658,818	\$45,944,716
Washington	\$27,992,437	\$18,001,763	\$45,994,200
West Virginia	\$5,938,039	\$2,135,726	\$8,073,765
Wisconsin	\$20,039,033	\$10,604,049	\$30,643,082
Wyoming	\$2,110,704	\$1,109,294	\$3,129,998
United States	\$1,081,562,799	\$778,233,506	\$1,859,796,305

PROPERTY TAX REVENUE

1 100	PERIT IF	AV KEAEIN	OL
STATE	STATE GOVERNMENT (\$,000)	LOCAL GOVERNMENT (\$,000)	COMBINED (\$,000)
Alabama	\$422,322	\$2,618,963	\$3,041,285
Alaska	\$121,501	\$1,503,679	\$1,625,180
Arizona	\$1,091,363	\$7,282,135	\$8,373,498
Arkansas	\$1,208,746	\$1,168,479	\$2,377,225
California	\$2,977,083	\$69,734,612	\$72,711,695
Colorado	N/A	\$10,459,442	\$10,459,442
Connecticut	N/A	\$11,463,831	\$11,463,831
Delaware	N/A	\$941,554	\$941,554
Florida	N/A	\$31,227,441	\$31,227,441
Georgia	\$864,858	\$12,835,776	\$13,700,634
Hawaii	N/A	\$2,060,154	\$2,060,154
Idaho	N/A	\$1,967,267	\$1,967,267
Illinois	\$60,781	\$29,571,364	\$29,632,145
Indiana	\$13,225	\$7,653,265	\$7,666,490
Iowa	\$1,982	\$5,597,419	\$5,599,401
Kansas	\$752,820	\$4,085,394	\$4,838,214
Kentucky	\$648,739	\$3,250,591	\$3,899,330
Louisiana	\$76,050	\$4,224,549	\$4,300,599
Maine	\$41,110	\$3,685,422	\$3,726,532
Maryland	\$836,498	\$9,373,865	\$10,210,363
Massachusetts	\$7,356	\$17,846,945	\$17,854,301
Michigan	\$2,194,160	\$13,021,504	\$15,215,664
Minnesota	\$812,497	\$8,925,672	\$9,738,169
Mississippi	\$28,362	\$3,260,365	\$3,288,727
Missouri	\$34,022	\$6,828,067	\$6,862,089
Montana	\$312,300	\$1,523,179	\$1,835,479
Nebraska	\$127	\$3,893,041	\$3,893,168
Nevada	\$335,207	\$2,870,399	\$3,205,606
New Hampshire	\$408,499	\$4,005,171	\$4,413,670
New Jersey	\$5,481	\$31,194,699	\$31,200,180
New Mexico	\$86,754	\$1,767,242	\$1,853,996
New York	N/A	\$61,857,624	\$61,857,624
North Carolina	N/A	\$10,985,866	\$10,985,866
North Dakota	\$4,636	\$1,203,978	\$1,208,614
Ohio	\$4,030 N/A	\$1,203,978	\$16,335,301
Oklahoma	N/A	\$3,266,619	
			\$3,266,619 \$7,045,470
Oregon	\$21,310	\$7,024,169	\$7,045,479
Pennsylvania	\$37,234	\$20,845,710	\$20,822,944
Rhode Island South Carolina	\$2,774	\$2,673,390	\$2,676,164
	\$42,450	\$6,508,931	\$6,551,381
South Dakota	N/A	\$1,355,624	\$1,355,624
Tennessee	N/A	\$5,697,069	\$5,697,069
Texas	N/A	\$60,826,579	\$60,826,579
Utah	N/A	\$3,696,073	\$3,696,073
Vermont	\$1,111,956	\$721,255	\$1,833,211
Virginia	\$32,599	\$15,077,081	\$15,109,680
Washington	\$3,358,585	\$9,606,339	\$12,964,924
West Virginia	\$7,039	\$1,719,558	\$1,726,597
Wisconsin	\$99,934	\$9,710,814	\$9,810,748
Wyoming	\$273,518	\$919,715	\$1,193,233
United States	\$18,333,878	\$558,674,059	\$577,007,937

SOURCE: Tax Foundation; U.S. Census Bureau

SALES AND USE TAX REVENUE

Alabama Alaska Arizona \$ Arkansas California \$ Colorado Connecticut Delaware Florida \$ Georgia Hawaii Idaho Illinois \$ Indiana \$ Iowa Kansas Kentucky Louisiana Maine Maryland Massachusetts Michigan \$ Minnesota \$ Mississippi Missouri Montana Nebraska Nevada New Hampshire	\$1,443,788 \$4,920,468 \$0,233,962 \$5,988,535 \$7,787,888 \$602,601 36,492,076 \$9,509,465	LOCAL GOVERNMENT (\$,000) \$3,041,436 \$418,779 \$3,938,600 \$1,448,265 \$23,062,469 \$5,395,517 N/A \$17,655 \$7,105,962	\$8,660,886 \$697,602 \$14,382,388 \$6,408,733 \$83,296,431 \$11,384,052 \$7,787,888 \$620,256
Alaska Arizona \$ Arkansas California \$ Colorado Connecticut Delaware Florida \$ Georgia Hawaii Idaho Illinois \$ Indiana \$ Iowa Kansas Kentucky Louisiana Maine Maryland Massachusetts Michigan \$ Minnesota \$ Mississippi Missouri Montana Nebraska Nevada New Hampshire	\$278,823 10,443,788 \$4,920,468 60,233,962 \$5,988,535 \$7,787,888 \$602,601 36,492,076	\$418,779 \$3,938,600 \$1,448,265 \$23,062,469 \$5,395,517 N/A \$17,655	\$697,602 \$14,382,388 \$6,408,733 \$83,296,431 \$11,384,052 \$7,787,888
Arizona \$ Arkansas California \$ Colorado Connecticut Delaware Florida \$ Georgia Hawaii Idaho Illinois \$ Indiana \$ Iowa Kansas Kentucky Louisiana Maine Maryland Massachusetts Michigan \$ Minnesota Mississippi Missouri Montana Nebraska Nevada New Hampshire	10,443,788 \$4,920,468 60,233,962 \$5,988,535 \$7,787,888 \$602,601 36,492,076	\$3,938,600 \$1,448,265 \$23,062,469 \$5,395,517 N/A \$17,655	\$14,382,388 \$6,408,733 \$83,296,431 \$11,384,052 \$7,787,888
Arkansas California \$ Colorado Connecticut Delaware Florida \$ Georgia Hawaii Idaho Illinois \$ Indiana \$ Iowa Kansas Kentucky Louisiana Maine Maryland Massachusetts Michigan \$ Minnesota \$ Mississippi Missouri Montana Nebraska Nevada New Hampshire	\$4,920,468 60,233,962 \$5,988,535 \$7,787,888 \$602,601 36,492,076	\$1,448,265 \$23,062,469 \$5,395,517 N/A \$17,655	\$6,408,733 \$83,296,431 \$11,384,052 \$7,787,888
California \$ Colorado Connecticut Delaware Florida \$ Georgia Hawaii Idaho Illinois \$ Indiana \$ Iowa Kansas Kentucky Louisiana Maine Maryland Massachusetts Michigan \$ Minnesota \$ Mississippi Missouri Montana Nebraska Nevada New Hampshire	60,233,962 \$5,988,535 \$7,787,888 \$602,601 36,492,076	\$23,062,469 \$5,395,517 N/A \$17,655	\$83,296,431 \$11,384,052 \$7,787,888
Colorado Connecticut Delaware Florida \$ Georgia Hawaii Idaho Illinois \$ Indiana \$ Iowa Kansas Kentucky Louisiana Maine Maryland Massachusetts Michigan \$ Minnesota \$ Mississippi Missouri Montana Nebraska Nevada New Hampshire	\$5,988,535 \$7,787,888 \$602,601 36,492,076	\$5,395,517 N/A \$17,655	\$11,384,052 \$7,787,888
Connecticut Delaware Florida \$ Georgia Hawaii Idaho Illinois \$ Indiana \$ Iowa Kansas Kentucky Louisiana Maine Maryland Massachusetts Michigan \$ Minnesota \$ Mississippi Missouri Montana Nebraska Nevada New Hampshire	\$7,787,888 \$602,601 36,492,076	N/A \$17,655	\$7,787,888
Delaware Florida \$ Georgia Hawaii Idaho Illinois \$ Indiana \$ Iowa Kansas Kentucky Louisiana Maine Maryland Massachusetts Michigan \$ Minnesota \$ Mississippi Missouri Montana Nebraska Nevada New Hampshire	\$602,601 36,492,076	\$17,655	
Florida \$ Georgia Hawaii Idaho Illinois \$ Indiana \$ Iowa Kansas Kentucky Louisiana Maine Maryland Massachusetts Michigan \$ Minnesota \$ Mississippi Missouri Montana Nebraska Nevada New Hampshire	36,492,076		\$620,256
Georgia Hawaii Idaho Illinois \$ Indiana \$ Iowa Kansas Kentucky Louisiana Maine Maryland Massachusetts Michigan \$ Minnesota \$ Mississippi Missouri Montana Nebraska Nevada New Hampshire		\$7 105 962	
Hawaii Idaho Illinois \$ Indiana \$ Iowa Kansas Kentucky Louisiana Maine Maryland Massachusetts Michigan \$ Minnesota \$ Mississippi Missouri Montana Nebraska Nevada New Hampshire	\$9,509,465	47,100,002	\$43,598,038
Ildaho Illinois \$ Indiana \$ Ilowa Kansas Kentucky Louisiana Maine Maryland Massachusetts Michigan \$ Minnesota \$ Mississippi Missouri Montana Nebraska Nevada New Hampshire		\$5,620,548	\$15,130,013
Illinois \$ Indiana \$ Iowa Kansas Kentucky Louisiana Maine Maryland Massachusetts Michigan \$ Minnesota \$ Mississippi Missouri Montana Nebraska Nevada New Hampshire	\$5,062,134	\$567,985	\$5,630,119
Indiana \$ Iowa Kansas Kentucky Louisiana Maine Maryland Massachusetts Michigan \$ Minnesota \$ Mississippi Missouri Montana Nebraska Nevada New Hampshire	\$2,533,832	\$70,260	\$2,604,092
lowa Kansas Kentucky Louisiana Maine Maryland Massachusetts Michigan \$ Minnesota \$ Mississippi Missouri Montana Nebraska Nevada New Hampshire	19,534,290	\$6,554,367	\$26,088,657
Kansas Kentucky Louisiana Maine Maryland Massachusetts Michigan \$ Minnesota \$ Mississippi Missouri Montana Nebraska Nevada New Hampshire	12,579,447	\$233,057	\$12,812,504
Kentucky Louisiana Maine Maryland Massachusetts Michigan \$ Minnesota \$ Mississippi Missouri Montana Nebraska Nevada New Hampshire	\$4,857,865	\$623,596	\$5,481,461
Louisiana Maine Maryland Massachusetts Michigan \$ Minnesota \$ Mississippi Missouri Montana Nebraska Nevada New Hampshire	\$4,523,724	\$1,391,336	\$5,915,060
Maine Maryland Massachusetts Michigan \$ Minnesota \$ Mississippi Missouri Montana Nebraska Nevada New Hampshire	\$6,311,232	\$775,569	\$7,086,801
Maryland Massachusetts Michigan \$ Minnesota \$ Mississippi Missouri Montana Nebraska Nevada New Hampshire	\$6,400,439	\$4,769,348	\$11,169,787
Massachusetts Michigan \$ Minnesota \$ Mississippi Missouri Montana Nebraska Nevada New Hampshire	\$2,327,733	\$7,353	\$2,335,086
Michigan \$ Minnesota \$ Mississippi Missouri Montana Nebraska Nevada New Hampshire	\$9,895,931	\$990,944	\$10,886,875
Minnesota \$ Mississippi Missouri Montana Nebraska Nevada New Hampshire	\$9,557,950	\$478,765	\$10,036,715
Mississippi Missouri Montana Nebraska Nevada New Hampshire	14,347,394	\$270,089	\$14,617,483
Missouri Montana Nebraska Nevada New Hampshire	11,169,575	\$542,216	\$11,711,791
Montana Nebraska Nevada New Hampshire	\$5,232,943	\$119,818	\$5,352,761
Nebraska Nevada New Hampshire	\$5,549,210	\$3,833,484	\$9,382,694
Nevada New Hampshire	\$663,096	\$17,614	\$680,710
New Hampshire	\$2,579,592	\$494,265	\$3,073,857
	\$7,835,623	\$1,870,273	\$9,705,896
New Jersey \$	\$993,686	\$7,182	\$1,000,868
	16,042,909	\$172,110	\$16,215,019
New Mexico	\$3,684,329	\$1,382,648	\$5,066,977
New York \$	27,230,515	\$20,480,816	\$47,711,331
North Carolina \$	12,804,080	\$3,822,421	\$16,626,501
North Dakota	\$1,563,632	\$304,965	\$1,868,597
Ohio \$	18,529,304	\$2,643,004	\$21,172,308
Oklahoma	\$4,643,652	\$2,523,695	\$7,167,347
Oregon	\$1,864,887	\$647,753	\$2,512,640
Pennsylvania \$	22,140,157	\$1,563,955	\$23,704,112
Rhode Island	\$1,830,507	\$31,659	\$1,862,166
South Carolina	\$5,241,143	\$1,396,209	\$6,637,352
South Dakota	\$1,614,664	\$429,990	\$2,044,654
Tennessee \$	10,729,498	\$2,500,499	\$13,229,997
Texas \$	53,905,394	\$11,199,057	\$65,104,451
Utah	\$4,057,436	\$1,680,727	\$1,680,727
Vermont	\$1,123,404	\$27,083	\$1,150,487
Virginia	\$8,595,819	\$3,081,818	\$11,677,637
Washington \$	21,373,727	\$6,952,004	\$28,325,731
West Virginia	\$2,919,112	\$148,338	\$3,067,450
Wisconsin	\$8,446,278	\$599,018	\$9,045,296
Wyoming United States \$5	\$953,905	\$125,150 \$137,442,988	\$1,079,055 \$640,570,092

SALES AND USE TAX RATES

0,1220	712 03		
STATE	STATE TAX RATE	AVERAGE LOCAL TAX	TOTAL
Alabama	4.00%	5.22%	9.22%
Alaska	N/A	1.76%	1.76%
Arizona	5.60%	2.80%	8.40%
Arkansas	6.50%	3.01%	9.51%
California	7.25%	1.43%	8.68%
Colorado	2.90%	4.82%	7.72%
Connecticut	6.35%	0.00%	6.35%
Delaware	N/A	N/A	N/A
Florida	6.00%	1.08%	7.08%
Georgia	4.00%	3.32%	7.32%
Hawaii	4.00%	0.44%	4.44%
Idaho	6.00%	0.03%	6.03%
Illinois	6.25%	3.51%	9.76%
Indiana	7.00%	0.00%	7.00%
lowa	6.00%	0.94%	6.94%
Kansas	6.50%	2.19%	8.69%
Kentucky	6.00%	0.00%	6.00%
Louisiana	4.45%	5.07%	9.52%
Maine	5.50%	0.00%	5.50%
Maryland	6.00%	0.00%	6.00%
Massachusetts	6.25%	0.00%	6.25%
Michigan	6.00%	0.00%	6.00%
Minnesota	6.88%	0.59%	7.47%
Mississippi	7.00%	0.07%	7.07%
Missouri	4.23%	4.03%	8.26%
Montana	N/A	N/A	N/A
Nebraska	5.50%	1.44%	6.94%
Nevada	6.85%	1.38%	8.23%
New Hampshire	N/A	N/A	N/A
New Jersey	6.63%	-0.03%	6.60%
New Mexico	5.13%	2.71%	7.84%
New York	4.00%	4.52%	8.52%
North Carolina	4.75%	2.23%	6.98%
North Dakota	5.00%	1.96%	6.96%
Ohio	5.75%	1.48%	7.23%
Oklahoma	4.50%	4.45%	8.95%
Oregon	N/A	N/A	N/A
Pennsylvania	6.00%	0.34%	6.34%
Rhode Island	7.00%	0.00%	7.00%
South Carolina	6.00%	1.46%	7.46%
South Dakota	4.50%	1.90%	6.40%
Tennessee	7.00%	2.55%	9.55%
Texas	6.25%	1.94%	8.19%
Utah	6.10%	1.09%	7.19%
Vermont	6.00%	0.24%	6.24%
Virginia	5.30%	0.43%	5.73%
Washington	6.50%	2.73%	9.23%
West Virginia	6.00%	0.50%	6.50%
Wisconsin	5.00%	0.50%	5.43%
Wyoming United States	4.00% N/A	1.33% N/A	5.33% N/A

MOTOR FUELS TAX REVENUE

WOTO	K FUELS IA	V VEAE	INUE	
STATE	STATE AND LOCAL GOVERNMENT (\$,000)	PER CAPITA	TAX RATE	RANK
Alabama	\$706,371	\$144.06	\$0.29	32
Alaska	\$57,392	\$78.45	\$0.14	48
Arizona	\$885,012	\$121.59	\$0.19	41
Arkansas	\$496,158	\$164.41	\$0.25	24
California	\$7,557,711	\$191.28	\$0.63	14
Colorado	\$676,881	\$117.54	\$0.22	44
Connecticut	\$497,860	\$139.64	\$0.36	35
Delaware	\$142,807	\$146.65	\$0.23	30
Florida	\$3,776,298	\$175.82	\$0.42	19
Georgia	\$1,837,954	\$173.11	\$0.34	20
Hawaii	\$178,511	\$126.08	\$0.47	40
Idaho	\$376,941	\$210.93	\$0.33	10
Illinois	\$1,505,630	\$118.82	\$0.52	42
Indiana	\$1,480,429	\$219.90	\$0.42	6
lowa	\$665,799	\$211.03	\$0.30	9
Kansas	\$460,037	\$157.91	\$0.24	26
Kentucky	\$720,218	\$161.21	\$0.26	25
Louisiana	\$665,311	\$143.11	\$0.20	33
Maine	\$256,634	\$190.92	\$0.30	15
Maryland	\$1,140,220	\$188.60	\$0.36	16
Massachusetts	\$775,463	\$112.51	\$0.27	46
Michigan	\$1,476,484	\$147.84	\$0.42	29
Minnesota	\$935,632	\$165.90	\$0.31	23
Mississippi	\$453,344	\$152.33	\$0.19	27
Missouri	\$725,588	\$118.22	\$0.17	43
Montana	\$261,331	\$244.51	\$0.33	4
Nebraska	\$391,897	\$202.59	\$0.30	12
Nevada	\$656,827	\$213.24	\$0.50	8
New Hampshire	\$185,644	\$136.53	\$0.24	36
New Jersey	\$518,221	\$58.34	\$0.51	50
New Mexico	\$239,515	\$114.23	\$0.19	45
New York	\$1,721,723	\$88.50	\$0.43	47
North Carolina	\$2,099,105	\$200.14	\$0.36	13
North Dakota	\$199,322	\$261.56	\$0.23	1
Ohio	\$1,979,815	\$169.37	\$0.39	22
Oklahoma	\$573,825	\$145.02	\$0.20	31
Oregon	\$623,875	\$147.92	\$0.39	28
Pennsylvania	\$3,348,366	\$261.55	\$0.59	2
Rhode Island	\$75,636	\$71.40	\$0.35	49
South Carolina	\$725,758	\$140.96	\$0.23	34
South Dakota	\$189,913	\$214.67	\$0.30	7
Tennessee	\$1,167,127	\$170.90	\$0.27	21
Texas	\$3,743,004	\$129.09	\$0.20	39
Utah	\$574,462	\$179.19	\$0.31	18
Vermont	\$84,617	\$135.61	\$0.30	37
Virginia	\$1,142,205	\$133.82	\$0.29	38
Washington	\$1,697,722	\$222.95	\$0.49	5
West Virginia	\$443,464	\$247.45	\$0.36	3
Wisconsin	\$1,065,158	\$182.94	\$0.33	17
Wyoming	\$120,665	\$208.49	\$0.24	11
United States	\$52,307,816	\$159.36	\$0.18	N/A

ALCOHOLIC BEVERAGES TAX REVENUE

ALCOHOL	IC BEVERAG	IES IAX	KEVI	INUE
STATE	STATE AND LOCAL GOVERNMENT (\$,000)	SPIRIT RATE	WINE RATE	BEER RATE
Alabama	\$256,263	\$19.11	\$1.70	\$0.53
Alaska	\$47,055	\$12.80	\$2.50	\$1.07
Arizona	\$78,122	\$3.00	\$0.84	\$0.16
Arkansas	\$67,104	\$8.33	\$1.47	\$0.34
California	\$353,296	\$3.30	\$0.20	\$0.20
Colorado	\$48,934	\$2.28	\$0.32	\$0.08
Connecticut	\$64,146	\$5.94	\$0.79	\$0.23
Delaware	\$26,610	\$4.50	\$1.63	\$0.26
Florida	\$308,922	\$6.50	\$2.25	\$0.48
Georgia	\$354,539	\$3.79	\$1.51	\$0.48
Hawaii	\$51,913	\$5.98	\$1.38	\$0.93
Idaho	\$10,948	\$10.91	\$0.45	\$0.15
Illinois	\$239,404	\$8.55	\$1.39	\$0.23
Indiana	\$52,773	\$2.68	\$0.47	\$0.12
Iowa	\$22,248	\$13.03	\$1.75	\$0.19
Kansas	\$146,811	\$2.50	\$0.30	\$0.18
Kentucky	\$147,700	\$8.41	\$3.23	\$0.89
Louisiana	\$78,360	\$3.03	\$0.76	\$0.40
Maine	\$19,974	\$11.96	\$0.60	\$0.35
Maryland	\$32,165	\$5.03	\$1.48	\$0.55
Massachusetts	\$87,121	\$4.05	\$0.55	\$0.33
Michigan	\$169,073	\$11.95	\$0.55	\$0.11
Minnesota	\$98,868	\$8.61	\$1.22	\$0.46
Mississippi	\$41,165	\$8.11	N/A	\$0.43
Missouri	\$39,726	\$2.00	\$0.42	\$0.43
Montana	\$37,820	\$9.83	\$1.06	\$0.00
Nebraska	\$37,820	\$3.75	\$0.95	\$0.14
Nevada	\$45,965	\$3.60	\$0.70	\$0.16
New	\$45,905	\$3.00	\$0.70	\$0.10
Hampshire	\$12,836	N/A	N/A	\$0.30
New Jersey	\$146,514	\$5.50	\$0.88	\$0.12
New Mexico	\$22,745	\$6.06	\$1.70	\$0.41
New York	\$289,249	\$6.44	\$0.30	\$0.14
North Carolina	\$521,624	\$14.58	\$1.00	\$0.62
North Dakota	\$8,950	\$5.20	\$1.22	\$0.45
Ohio	\$121,566	\$9.83	\$0.32	\$0.18
Oklahoma	\$138,884	\$5.56	\$0.72	\$0.40
Oregon	\$19,667	\$21.95	\$0.67	\$0.08
Pennsylvania	\$474,035	\$7.41	\$0.00	\$0.08
Rhode Island	\$20,727	\$5.40	\$1.40	\$0.12
South Carolina	\$187,379	\$5.42	\$1.08	\$0.77
South Dakota	\$17,880	\$4.73	\$1.33	\$0.27
Tennessee	\$465,412	\$4.46	\$1.27	\$1.29
Texas	\$1,372,693	\$2.40	\$0.20	\$0.20
Utah	\$53,781	\$15.92	\$0.00	\$0.41
Vermont	\$28,985	\$7.68	\$0.55	\$0.27
Virginia	\$244,877	\$19.89	\$1.51	\$0.26
Washington	\$389,822	\$35.31	\$0.87	\$0.26
West Virginia	\$26,556	\$7.62	\$1.00	\$0.18
Wisconsin	\$62,124	\$3.25	\$0.25	\$0.06
Wyoming	\$1,976	₩3.25 N/A	N/A	\$0.00
United States	\$ 7,723,776	\$13.50	\$1.07	\$0.58
SOURCE: U.S. Censu		+ .5.50	÷	÷3.50

TOBACCO TAX REVENUE

TOBACCO	IAA KEVEIN	JE
STATE	STATE AND LOCAL GOVERNMENT (\$,000)	CIGARETTE RATE
Alabama	\$203,101	\$0.68
Alaska	\$97,609	\$2.00
Arizona	\$309,128	\$2.00
Arkansas	\$218,651	\$1.15
California	\$1,979,149	\$2.87
Colorado	\$190,415	\$1.94
Connecticut	\$357,525	\$4.35
Delaware	\$122,610	\$2.10
Florida	\$1,136,716	\$1.34
Georgia	\$223,363	\$0.37
Hawaii	\$111,803	\$3.20
Idaho	\$50,300	\$0.57
Illinois	\$920,869	\$2.98
Indiana	\$405,389	\$1.00
lowa	\$202,021	\$1.36
Kansas	\$125,661	\$1.29
Kentucky	\$369,501	\$1.10
Louisiana	\$161,030	\$1.08
Maine	\$125,978	\$2.00
Maryland	\$356,684	\$2.00
Massachusetts	\$553,261	\$3.51
Michigan	\$887,071	\$2.00
Minnesota	\$626,533	\$3.65
Mississippi	\$138,722	\$0.68
Missouri	\$107,309	\$0.17
Montana	\$77,234	\$1.70
Nebraska	\$52,862	\$0.64
Nevada	\$182,492	\$1.80
New Hampshire	\$201,332	\$1.78
New Jersey	\$632,406	\$2.70
New Mexico	\$91,489	\$2.00
New York	\$1,100,105	\$4.35
North Carolina	\$292,846	\$0.45
North Dakota	\$27,382	\$0.43
Ohio	\$919,750	\$1.60
Oklahoma	\$420,769	\$2.03
Oregon	\$250,156	\$1.33
Pennsylvania	\$1,303,846	\$2.60
Rhode Island	\$1,303,846 \$137,322	\$4.25
South Carolina		\$0.57
South Dakota	\$28,311	
	\$45,760 \$245,033	\$1.53
Tennessee	\$245,923	\$0.62
Texas	\$1,410,391	\$1.41
Utah	\$112,090	\$1.70
Vermont	\$68,434	\$3.08
Virginia	\$213,184	\$0.60
Washington	\$397,049	\$3.03
West Virginia	\$171,224	\$1.20
Wisconsin	\$599,794	\$2.52
Wyoming	\$21,736	\$0.60
United States	\$19,012,832	\$1.01
SOURCE: Delnevo, CD, et al.; U	.S. Census Bureau	

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STATE	SNUFF TAX	CHEWING AND SMOKING	CIGAR	E-CIGARETTE
Alabama	0.01 - 0.12 per oz	Chewing: 0.015 per oz; Smoking: 0.04-0.06 per oz	0.04-0.405 per 10 cigars	N/A
Alaska	75% wholesale price	75% wholesale price	75% wholesale price	N/A
Arizona	0.2225 per oz	0.0545 - 0.2225 per oz	0.2205 - 2.18 per 10 cigars	N/A
Arkansas	68% mfr price	68% mfr price	68% mfr price 0.50 cap	N/A
California	63.49% wholesale price	63.49% wholesale price	63.49% wholesale	63.49% wholesale price
Colorado	50% mfr price (1.48 minimum)	50% mfr price	50% mfr price	30% mfr price
Connecticut	3.00 per oz	50% wholesale price	50% wholesale price 0.50 cap	Closed System: 0.40 per mL Open System: 10% wholesale price
Delaware	0.92 per oz	30% wholesale price	30% wholesale price	0.05 per mL
Florida	85% wholesale price	85% wholesale price	N/A	N/A
Georgia	10% wholesale price	10% wholesale price	0.023 per 10 cigars 23% wholesale price	Closed System: 0.05 per mL Open, Disposable: 7% wholesale price
Hawaii	70% wholesale price	70% wholesale price	50% wholesale price	N/A
Idaho	40% wholesale price	40% wholesale price	40% wholesale price	N/A
Illinois	0.30 per oz	36% wholesale price	36% wholesale price	15% wholesale Price
Indiana	0.40 per oz	24% wholesale price	24% wholesale price	N/A
lowa	1.19 per oz	50% wholesale price	50% wholesale price 0.50 cap	N/A

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STATE	SNUFF TAX	CHEWING AND SMOKING	CIGAR	E-CIGARETTE
Kansas	10% wholesale price	10% wholesale price	10% wholesale price	0.05 per mL
Kentucky	0.19 per unit	15% wholesale price	15% wholesale price	Open: 15% wholesale price; Closed; 1.50 per cartridge
Louisiana	20% mfr price	chewing: 20% mfr price; smoking 33% mfr price	8% - 20% mfr price	0.05 per ML
Maine	2.02 per oz	chewing: 2.02 per oz; smoking 43% wholesale price	43% wholesale price	43% wholesale price
Maryland	53% whole sale price	Chewing 53% wholesale price; Smoking 30% wholesale price	Nonpremium 70% wholesale price; Premium 15% wholesale price	=< 5 mL 60% retail price; others 12% retail price
Mass.	210% wholesale price	Chewing: 210% wholesale price; Smoking 40% wholesale price	40% wholesale price	75% wholesale price
Michigan	32% wholesale price	32% wholesale price	32% wholesale price	N/A
Minnesota	95% wholesale price, 3.04 minimum	95% wholesale price	95% wholesale price 0.50 premium cigar cap	95% wholesale price
Mississippi	15% mfr price	15% mfr price	15% mfr price	N/A
Missouri	10% mfr price	10% mfr price	10% mfr price	N/A
Montana	0.85 per oz	50% wholesale price	50% wholesale price	N/A
Nebraska	0.44 per oz	20% wholesale price	20% wholesale price	N/A

STATE	SNUFF TAX	CHEWING AND SMOKING	CIGAR	E-CIGARETTE
Nevada	30% wholesale price	30% wholesale price	30% wholesale price	30% wholesale price
New Hampshire	65.03% wholesale price	65.03% wholesale price	65.03% wholesale price (not premium)	Open: 8% wholesale price; Closed: 0.30 per mL
New Jersey	0.75 per oz	30% wholesale price	30% wholesale price	Liquid Nicotine 0.10 per mL; container e-liquid 10% retail price
New Mexico	25% mfr price	25% mfr price	25% mfr price 0.50 cap	open: 12.5% mfr price; closed: 0.50 per cartridge
New York	2.00 per oz	75% wholesale price	75% wholesale price	20% retail price
North Carolina	12.8% wholesale price	12.8% wholesale price	12.8% wholesale price	0.05 per mL
North Dakota	0.60 per oz	Chewing: 0.16 per oz; Smoking 28% wholesale price	28% wholesale price	N/A
Ohio	17% wholesale price	17% wholesale price	Little Cigars: 37% wholesale price; Others: 175% wholesale price	0.10 per mL
Oklahoma	60% mfr price	Chewing 60% mfr price; Smoking 80% mfr price	0.036 - 1.20 per 10 cigars	N/A
Oregon	1.78 per oz	65% wholesale price	65% wholesale price 1.00 cap	65% wholesale price
Penn.	0.55 per oz	0.55 per oz	2.60 per pack	40% wholesale price
Rhode Island	1.00 per oz	80% wholesale price	80% wholesale price 0.50 cap	N/A

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STATE	SNUFF TAX	CHEWING AND SMOKING	CIGAR	E-CIGARETTE
South Carolina	5% mfr price	5% mfr price	5% mfr price	N/A
South Dakota	35% wholesale price	35% wholesale price	35% wholesale price	N/A
Tennessee	6.6% wholesale price	6.6% wholesale price	6.6% wholesale price	N/A
Texas	1.22 per oz	1.22 per oz	0.01 - 0.15 per 10 cigars	N/A
Utah	1.83 per oz	86% mfr price	86% mfr price	56% mfr price
Vermont	2.57 per oz or 3.08 per pack if less than 1.2 oz	92% wholesale price	92% wholesale price for <\$2.17; \$2 per cigar for >2.17 to <\$10; \$4 per cigar for >= 10	92% wholesale price
Virginia	0.36 per oz	Chewing 0.42 - 1.40 per unit; RYO 10% mfr price; Other 20% mfr price	20% mfr price	0.066 per mL
Wash.	2.526 per 1.2 oz min	95% taxable sales price	95% taxable sale price 0.75 per cap	=< 5mL container 0.27 per mL > 5 mL container 0.09 per mL
West Virginia	12% wholesale price	12% wholesale price	12% wholesale price	0.075 per mL
Wisconsin	100% mfr price	71% mfr price	71% mfr price, 0.50 cap	0.05 per mL
Wyoming	0.60 per oz	20% wholesale price	20% wholesale price	15% wholesale price
United States	0.094 per oz	Chewing 0.031 per oz; Pipe 0.177 per oz; RYO 1.55 per oz	Large cigars: 52.75% mfr price 0.4026 cap	N/A

SOURCE: Delnevo, CD, et al.; U.S. Census Bureau

INDIVIDUAL INCOME TAX

IIIVIV	IDUAL INCO	JIVIL IAA	
STATE	STATE AND LOCAL GOVERNMENT (\$,000)	PER CAPITA	RANK
Alabama	\$4,320,962	\$881.26	36
Alaska	N/A	N/A	N/A
Arizona	\$5,357,251	\$736.02	39
Arkansas	\$3,012,491	\$998.24	32
California	\$100,079,921	\$2,532.89	3
Colorado	\$8,171,546	\$1,418.98	15
Connecticut	\$8,457,229	\$2,372.10	5
Delaware	\$1,741,418	\$1,788.34	10
Florida	N/A	N/A	N/A
Georgia	\$12,176,943	\$1,146.88	29
Hawaii	\$2,568,259	\$1,813.91	8
Idaho	\$1,668,776	\$933.81	33
Illinois	\$16,541,327	\$1,305.36	21
Indiana	\$7,116,099	\$1,057.02	31
lowa	\$4,204,705	\$1,332.68	18
Kansas	\$3,779,979	\$1,297.48	24
Kentucky	\$6,185,322	\$1,384.46	16
Louisiana	\$3,833,235	\$824.57	37
Maine	\$1,709,069	\$1,271.43	25
Maryland	\$15,911,946	\$2,631.95	2
Massachusetts	\$17,150,964	\$2,488.35	4
Michigan	\$10,772,247	\$1,078.64	30
Minnesota	\$12,400,060	\$2,198.74	7
Mississippi	\$1,968,485	\$661.42	40
Missouri	\$7,044,926	\$1,147.86	28
Montana	\$1,412,863	\$1,321.94	19
Nebraska	\$2,545,680	\$1,316.00	20
Nevada	N/A	N/A	N/A
New Hampshire	\$122,622	\$90.18	42
New Jersey	\$15,903,300	\$1,790.47	9
New Mexico	\$1,590,271	\$758.42	38
New York	\$68,303,096	\$3,511.08	1
North Carolina	\$13,258,890	\$1,264.19	26
North Dakota	\$415,274	\$544.93	41
Ohio	\$15,242,387	\$1,303.98	22
Oklahoma	\$3,565,449	\$901.06	35
Oregon	\$9,847,161	\$2,334.70	6
Pennsylvania	\$19,070,725	\$1,489.67	14
Rhode Island	\$1,376,495	\$1,299.36	23
South Carolina	\$4,759,113	\$924.33	34
South Dakota	N/A	N/A	N/A
Tennessee	\$201,920	\$29.57	43
Texas	N/A	N/A	N/A
Utah	\$4,978,629	\$1,552.93	12
Vermont	\$860,639	\$1,379.25	17
Virginia	\$14,872,136	\$1,742.38	11
Washington	N/A	N/A	N/A
West Virginia	\$2,096,807	\$1,170.00	27
Wisconsin	\$8,759,680	\$1,504.47	13
Wyoming	N/A	N/A	N/A
United States	\$447,655,623	\$1,363.81	N/A

CORPORATE INCOME TAX REVENUE

CORPORA	TE INCOME	IAX REVE	NUE
STATE	STATE AND LOCAL GOVERNMENT (\$,000)	PER CAPITA	RANK
Alabama	\$684,296	\$139.56	30
Alaska	\$332,520	\$454.54	4
Arizona	\$514,264	\$70.65	44
Arkansas	\$533,915	\$176.92	20
California	\$13,792,519	\$349.07	6
Colorado	\$794,659	\$137.99	31
Connecticut	\$900,419	\$252.55	10
Delaware	\$296,721	\$304.72	7
Florida	\$3,114,711	\$145.02	29
Georgia	\$1,271,270	\$119.73	33
Hawaii	\$190,484	\$134.53	32
Idaho	\$284,961	\$159.46	28
Illinois	\$3,090,679	\$243.90	12
Indiana	\$752,610	\$111.79	35
Iowa	\$535,594	\$169.76	23
Kansas	\$486,421	\$166.96	24
Kentucky	\$768,027	\$171.91	22
Louisiana	\$495,473	\$106.58	38
Maine	\$252,867	\$188.12	19
Maryland	\$1,301,050	\$215.20	17
Massachusetts	\$2,946,667	\$427.52	5
Michigan	\$1,142,671	\$114.42	34
Minnesota	\$1,711,659	\$303.51	8
Mississippi	\$494,811	\$166.26	26
Missouri	\$452,294	\$73.69	43
Montana	\$185,097	\$173.19	21
Nebraska	\$423,738	\$219.05	16
Nevada	N/A	N/A	N/A
New Hampshire	\$831,765	\$611.72	1
New Jersey	\$4,051,400	\$456.13	3
New Mexico	\$202,367	\$96.51	39
New York	\$10,637,706	\$546.83	2
North Carolina	\$836,415	\$79.75	40
North Dakota	\$146,523	\$192.27	18
Ohio	\$286,071	\$24.47	46
Oklahoma	\$302,878	\$76.54	42
Oregon	\$1,008,375	\$239.08	14
Pennsylvania	\$3,503,234	\$273.65	9
Rhode Island	\$176,463	\$166.57	25
South Carolina	\$396,207	\$76.95	41
South Dakota	\$46,295	\$52.33	45
Tennessee	\$1,697,511	\$248.57	11
Texas	N/A	N/A	N/A
Utah	\$522,382	\$162.94	27
Vermont	\$149,832	\$240.12	13
Virginia	\$923,683	\$108.22	37
Washington	N/A	N/A	N/A
West Virginia	\$198,799	\$110.93	36
Wisconsin	\$1,364,796	\$234.40	15
Wyoming	N/A	N/A	N/A
United States	\$65,675,755	\$200.08	N/A

INVESTMENT INCOME

INVI	ESTMENT IN	ICOME	
STATE	STATE AND LOCAL GOVERNMENT (\$,000)	PER CAPITA	RANK
Alabama	\$597,718	\$121.90	47
Alaska	\$1,322,691	\$1,808.08	1
Arizona	\$1,354,858	\$186.14	29
Arkansas	\$383,215	\$126.98	45
California	\$8,973,614	\$227.11	18
Colorado	\$1,415,759	\$245.85	13
Connecticut	\$818,307	\$229.52	17
Delaware	\$171,586	\$176.21	33
Florida	\$2,627,393	\$122.33	46
Georgia	\$888,294	\$83.66	49
Hawaii	\$328,648	\$232.12	15
Idaho	\$230,617	\$129.05	43
Illinois	\$2,839,101	\$224.05	20
Indiana	\$1,382,910	\$205.42	25
Iowa	\$3,407,178	\$1,079.91	2
Kansas	\$496,838	\$170.54	36
Kentucky	\$470,721	\$105.36	48
Louisiana	\$704,676	\$151.58	40
Maine	\$171,615	\$127.67	44
Maryland	\$916,972	\$151.67	39
Massachusetts	\$1,584,110	\$229.83	16
Michigan	\$1,827,796	\$183.02	30
Minnesota	\$1,191,611	\$211.29	23
Mississippi	\$242,219	\$81.39	50
Missouri	\$1,275,945	\$207.90	24
Montana	\$236,045	\$220.86	21
Nebraska	\$332,668	\$171.97	35
Nevada	\$699,150	\$226.99	19
New Hampshire	\$410,681	\$302.04	9
New Jersey	\$1,693,372	\$190.65	28
New Mexico	\$1,120,220	\$534.24	5
New York	\$6,112,181	\$314.19	8
North Carolina	\$1,433,771	\$136.70	42
North Dakota	\$781,164	\$1,025.07	4
Ohio	\$2,515,667	\$215.21	22
Oklahoma	\$617,242	\$155.99	37
Oregon	\$1,238,821	\$293.72	10
Pennsylvania	\$2,202,246	\$172.02	34
Rhode Island	\$413,922	\$390.73	6
South Carolina	\$788,667	\$153.18	38
South Dakota	\$282,519	\$319.35	7
Tennessee	\$1,332,210	\$195.08	27
Texas		\$243.61	14
Utah	\$7,063,828 \$875,449	\$243.01	11
Vermont	,	\$273.07	26
Virginia	\$127,168 \$1,528,704	\$203.80	31
	\$1,528,704 \$1,957,093	\$179.10	
Washington West Virginia	. , ,		12 41
West Virginia	\$260,929	\$145.60	
Wyoming	\$1,040,107	\$178.64	32
Wyoming	\$624,453	\$1,078.95	3
United States	\$71,457,126	\$217.70	N/A

STATE POPULATIONS OVER TIME

51741210	. 02,	10 0 1 1 1 1	******
STATE	2018	2019	2020
Alabama	4,887,681	4,903,185	5,024,279
Alaska	735,139	731,545	733,391
Arizona	7,158,024	7,278,717	7,151,502
Arkansas	3,009,733	3,017,804	3,011,524
California	39,461,588	39,512,223	39,538,223
Colorado	5,691,287	5,758,736	5,773,714
Connecticut	3,571,520	3,565,287	3,605,944
Delaware	965,479	973,764	989,948
Florida	21,244,317	21,477,737	21,538,187
Georgia	10,511,131	10,617,423	10,711,908
Hawaii	1,420,593	1,415,872	1,455,271
Idaho	1,750,536	1,787,065	1,839,106
Illinois	12,723,071	12,671,821	12,812,508
Indiana	6,695,497	6,732,219	6,785,528
lowa	3,148,618	3,155,070	3,190,369
Kansas	2,911,359	2,913,314	2,937,880
Kentucky	4,461,153	4,467,673	4,505,836
Louisiana	4,659,690	4,648,794	4,657,757
Maine	1,339,057	1,344,212	1,362,359
Maryland	6,035,802	6,045,680	6,177,224
Massachusetts	6,882,635	6,892,503	7,029,917
Michigan	9,984,072	9,986,857	10,077,331
Minnesota	5,606,249	5,639,632	5,706,494
Mississippi	2,981,020	2,976,149	2,961,279
Missouri	6,121,623	6,137,428	6,154,913
Montana	1,060,665	1,068,778	1,084,225
Nebraska	1,925,614	1,934,408	1,961,504
Nevada	3,027,341	3,080,156	3,104,614
New Hampshire	1,353,465	1,359,711	1,377,529
New Jersey	8,886,025	8,882,190	9,288,994
New Mexico	2,092,741	2,096,829	2,117,522
New York	19,530,351	19,453,561	20,201,249
North Carolina	10,381,615	10,488,084	10,439,388
North Dakota	758,080	762,062	779,094
Ohio	11,676,341	11,689,100	11,799,448
Oklahoma	3,940,235	3,956,971	3,959,353
Oregon	4,181,886	4,217,737	4,237,256
Pennsylvania	12,800,922	12,801,989	13,002,700
Rhode Island	1,058,287	1,059,361	1,097,379
South Carolina	5,084,156	5,148,714	5,118,425
South Dakota	878,698	884,659	886,667
Tennessee	6,771,631	6,829,174	6,910,840
Texas	28,628,666	28,995,881	29,145,505
Utah	3,153,550	3,205,958	3,271,616
Vermont	624,358	623,989	643,077
Virginia	8,501,286	8,535,519	8,631,393
Washington	7,523,869	7,614,893	7,705,281
West Virginia	1,804,291	1,792,147	1,793,716
Wisconsin	5,807,406	5,822,434	5,893,718
Wyoming	577,601	578,759	576,851
United States	325,985,954		331,449,281

GENERAL EXPENDITURES

STATE	FEDERAL FUNDS (\$,000)	GENERAL FUND (\$,000)
Alabama	\$10,636	\$9,026
Alaska	\$3,753	\$5,864
Arizona	\$15,727	\$10,725
Arkansas	\$7,841	\$5,508
California	\$97,202	\$140,387
Colorado	\$10,260	\$13,209
Connecticut	\$6,458	\$19,249
Delaware	\$2,403	\$4,394
Florida	\$28,598	\$32,958
Georgia	\$15,109	\$24,889
Hawaii	\$2,528	\$7,915
Idaho	\$2,937	\$3,693
Illinois	\$15,983	\$36,361
Indiana	\$13,585	\$16,208
Iowa	\$6,526	\$7,568
Kansas	\$4,089	\$7,033
Kentucky	\$12,667	\$11,543
Louisiana	\$12,658	\$9,797
Maine	\$2,797	\$3,659
Maryland	\$12,398	\$17,869
Massachusetts	\$12,848	\$26,639
Michigan	\$21,786	\$10,345
Minnesota	\$11,196	\$23,054
Mississippi	\$7,841	\$5,536
Missouri	\$8,490	\$9,536
Montana	\$2,983	\$2,304
Nebraska	\$2,791	\$4,367
Nevada	\$5,215	\$4,452
New Hampshire	\$2,313	\$1,504
New Jersey	\$16,110	\$37,186
New Mexico	\$8,019	\$6,335
New York	\$60,416	\$72,783
North Carolina	\$14,350	\$23,666
North Dakota	\$1,697	\$2,175
Ohio	\$15,417	\$32,678
Oklahoma	\$8,153	\$6,180
Oregon	\$10,835	\$9,613
Pennsylvania	\$30,489	\$33,401
Rhode Island	\$3,119	\$3,924
South Carolina	\$8,441	\$8,294
South Dakota	\$1,451	\$1,638
Tennessee	\$12,479	\$14,708
Texas	\$42,570	\$52,897
Utah	\$3,913	\$7,493
Vermont	\$1,887	\$1,650
Virginia	\$11,447	\$21,774
Washington	\$12,857	\$22,936
West Virginia	\$4,692	\$3,868
Wisconsin	\$11,787	\$17,152
Wyoming	\$844	\$1,507
United States	N/A	N/A

GENERAL EXPENDITURES, CONTINUED

	STATE AND LOCAL		
STATE	GOVERNMENT (\$,000)	PER CAPITA	RANK
Alabama	\$50,478,634	\$10,295.07	35
Alaska	\$14,996,568	\$20,499.86	1
Arizona	\$64,120,262	\$8,809.28	48
Arkansas	\$28,800,119	\$9,543.40	44
California	\$637,923,760	\$16,144.97	4
Colorado	\$66,252,836	\$11,504.75	23
Connecticut	\$43,187,166	\$12,113.24	20
Delaware	\$12,887,660	\$13,234.89	10
Florida	\$198,897,417	\$9,260.63	46
Georgia	\$92,256,088	\$8,689.12	49
Hawaii	\$18,684,637	\$13,196.56	11
Idaho	\$15,294,592	\$8,558.50	50
Illinois	\$154,656,596	\$12,204.76	19
Indiana	\$64,932,440	\$9,645.03	41
lowa	\$37,457,000	\$11,872.00	21
Kansas	\$31,819,175	\$10,921.99	26
Kentucky	\$46,705,173	\$10,454.03	32
Louisiana	\$50,911,077	\$10,951.46	25
Maine	\$13,786,101	\$10,255.90	36
Maryland	\$75,513,685	\$12,490.52	16
Massachusetts	\$98,667,207	\$14,315.15	5
Michigan	\$108,263,852	\$10,840.63	27
Minnesota	\$72,273,071	\$12,815.21	13
Mississippi	\$30,664,211	\$10,303.32	34
Missouri	\$59,111,006	\$9,631.23	42
Montana	\$11,238,533	\$10,515.31	30
Nebraska	\$23,852,207	\$12,330.49	18
Nevada	\$29,901,817	\$9,707.89	40
New Hampshire	\$13,318,172	\$9,794.85	38
New Jersey	\$112,916,241	\$12,712.66	14
New Mexico	\$26,131,627	\$12,462.45	17
New York	\$376,911,995	\$19,374.96	2
North Carolina	\$102,029,831	\$9,728.17	39
North Dakota	\$10,276,071	\$13,484.56	8
Ohio	\$135,562,208	\$11,597.32	22
Oklahoma	\$36,263,054	\$9,164.35	47
Oregon	\$60,228,086	\$14,279.72	6
Pennsylvania	\$159,907,906	\$12,490.86	15
Rhode Island	\$13,691,886	\$12,924.66	12
South Carolina	\$53,530,279	\$10,396.83	33
South Dakota	\$8,310,069	\$9,393.53	45
Tennessee	\$65,771,677	\$9,630.99	43
Texas	\$290,641,318	\$10,023.54	37
Utah	\$34,627,253	\$10,800.91	28
Vermont	\$8,658,827	\$13,876.57	7
Virginia	\$90,750,407	\$10,632.09	29
Washington	\$100,988,748	\$13,262.00	9
West Virginia	\$18,821,581	\$10,502.25	31
Wisconsin	\$64,904,846	\$11,147.37	24
Wyoming	\$10,004,529	\$17,286.17	3
United States	\$3,967,961,549	\$12,088.62	N/A

HIGHER ED EXPENDITURES

STATE	STATE AND LOCAL GOVERNMENT (\$,000)
Alabama	\$5,673,352
Alaska	\$746,254
Arizona	\$6,485,772
Arkansas	\$2,835,173
California	\$49,681,787
Colorado	\$6,049,920
Connecticut	\$3,190,445
Delaware	\$1,528,742
Florida	\$12,090,905
Georgia	\$6,494,266
Hawaii	\$1,267,995
Idaho	\$1,255,606
Illinois	\$8,878,083
Indiana	\$6,524,653
lowa	\$3,795,683
Kansas	\$3,350,272
Kentucky	\$3,959,816
Louisiana	\$3,736,931
Maine	\$807,885
Maryland	\$6,674,263
Massachusetts	\$5,157,943
Michigan	\$12,656,084
Minnesota	\$4,959,276
Mississippi	\$3,008,666
Missouri	\$4,049,124
Montana	\$964,709
Nebraska	\$2,413,231
Nevada	\$1,811,241
New Hampshire	\$861,655
New Jersey	\$7,424,482
New Mexico	\$3,000,129
New York	\$14,319,158
North Carolina	\$10,707,386
North Dakota	\$1,124,846
Ohio	\$9,584,122
Oklahoma	\$3,803,840
Oregon	\$5,224,304
Pennsylvania	\$11,860,018
Rhode Island	\$730,201
South Carolina	\$4,602,100
South Dakota	\$791,516
Tennessee	\$3,920,874
Texas	\$32,190,459
Utah	\$4,773,392
Vermont	\$850,401
Virginia	\$8,940,256
Washington	\$7,469,190
West Virginia	\$1,660,987
Wisconsin	\$6,509,742
Wyoming	\$810,715
United States	\$311,355,142

HIGHER ED EXPENDITURES, CONTINUED

			•	
STATE	PER PUPIL	PP RANK	PER CAPITA	PC RANK
Alabama	\$18,662	17	\$1,157.07	12
Alaska	\$29,037	1	\$1,020.11	20
Arizona	\$11,144	45	\$891.06	33
Arkansas	\$17,720	23	\$939.48	25
California	\$18,333	19	\$1,257.38	8
Colorado	\$16,759	26	\$1,050.56	17
Connecticut	\$16,195	28	\$894.86	30
Delaware	\$25,185	2	\$1,569.93	1
Florida	\$11,300	43	\$562.95	50
Georgia	\$11,960	40	\$611.66	46
Hawaii	\$20,485	8	\$895.56	29
Idaho	\$10,208	48	\$702.61	41
Illinois	\$12,030	39	\$700.62	42
Indiana	\$16,816	25	\$969.17	23
lowa	\$14,944	33	\$1,203.04	11
Kansas	\$15,729	29	\$1,149.99	13
Kentucky	\$15,056	32	\$886.33	34
Louisiana	\$15,506	30	\$803.85	38
Maine	\$11,252	44	\$601.01	47
Maryland	\$18,488	18	\$1,103.97	16
Massachusetts	\$10,316	47	\$748.34	39
Michigan	\$23,394	5	\$1,267.27	7
Minnesota	\$12,125	38	\$879.36	35
Mississippi	\$17,803	22	\$1,010.93	21
Missouri	\$17,803	46	\$659.74	44
Montana	\$10,527	12	\$902.63	28
Nebraska	\$17,876	21	\$1,247.53	9
Nevada	\$17,870	31	\$588.04	48
	\$5,352	50	\$633.70	45
New Hampshire New Jersey	\$17,934	20	\$835.88	36
	\$17,934	4		4
New Mexico New York		42	\$1,430.79 \$736.07	40
	\$11,455			
North Carolina North Dakota	\$18,985	16 7	\$1,020.91	19
	\$21,104		\$1,476.06	3
Ohio	\$14,859	34	\$819.92	37
Oklahoma	\$19,407	13	\$961.30	24
Oregon	\$22,914	6	\$1,238.65	10
Pennsylvania	\$16,943	24	\$926.42	27
Rhode Island	\$9,026	49	\$689.28	43
South Carolina	\$19,096	15	\$893.83	32
South Dakota	\$14,822	35	\$894.71	31
Tennessee	\$12,177	37	\$574.14	49
Texas	\$19,628	11	\$1,110.17	15
Utah	\$13,259	36	\$1,488.91	2
Vermont	\$19,823	10	\$1,362.85	6
Virginia	\$16,196	27	\$1,047.42	18
Washington	\$20,352	9	\$980.87	22
West Virginia	\$11,864	41	\$926.81	26
Wisconsin	\$19,374	14	\$1,118.04	14
Wyoming	\$24,945	3	\$1,400.78	5
United States	\$15,946	N/A	\$948.56	N/A

SOURCE: National Center for Education Statistics; U.S. Census Bureau

K-12 EDUCATION EXPENDITURES

	STATE AND LOCAL
STATE	GOVERNMENT (\$,000)
Alabama	\$8,183,658
Alaska	\$2,345,759
Arizona	\$9,574,378
Arkansas	\$5,506,569
California	\$94,980,437
Colorado	\$11,630,195
Connecticut	\$10,150,435
Delaware	\$2,254,563
Florida	\$30,515,476
Georgia	\$21,637,085
Hawaii	\$2,396,395
Idaho	\$2,500,227
Illinois	\$28,881,378
Indiana	\$11,605,927
Iowa	\$7,071,351
Kansas	\$6,673,081
Kentucky	\$7,664,465
Louisiana	\$8,056,826
Maine	\$2,769,885
Maryland	\$14,463,419
Massachusetts	\$16,925,318
Michigan	\$18,679,885
Minnesota	\$13,660,748
Mississippi	\$4,695,855
Missouri	\$11,095,619
Montana	\$1,892,341
Nebraska	\$4,677,926
Nevada	\$4,950,789
New Hampshire	\$3,206,278
New Jersey	\$28,459,054
New Mexico	\$3,805,069
New York	\$74,828,784
North Carolina	\$16,362,499
North Dakota	\$1,829,548
Ohio	\$26,127,299
Oklahoma	\$6,718,379
Oregon	\$9,116,129
Pennsylvania	\$31,873,888
Rhode Island	\$2,649,195
South Carolina	\$9,773,875
South Dakota	\$1,599,706
Tennessee	\$10,478,847
Texas	\$59,190,549
Utah	\$5,829,505
Vermont	\$2,177,988
Virginia	\$18,458,980
Washington	\$19,787,525
West Virginia	\$3,108,583
Wisconsin	\$12,287,032
Wyoming	\$1,714,088
United States	\$717,788,771

K-12 EDUCATION EXPENDITURES, CONT.

STATE	PER PUPIL	PP RANK	PER CAPITA	PC RANK
Alabama	\$11,063	39	\$1,669.05	43
Alaska	\$17,912	9	\$3,206.58	3
Arizona	\$8,387	49	\$1,315.39	50
Arkansas	\$11,118	38	\$1,824.69	31
California	\$15,142	18	\$2,403.82	13
Colorado	\$12,759	27	\$2,019.57	28
Connecticut	\$19,274	4	\$2,847.02	6
Delaware	\$16,290	12	\$2,315.31	17
Florida	\$10,721	42	\$1,420.80	48
Georgia	\$12,244	31	\$2,037.88	27
Hawaii	\$13,219	26	\$1,692.52	42
Idaho	\$8,052	50	\$1,399.07	49
Illinois	\$14,569	20	\$2,279.18	19
Indiana	\$10,994	40	\$1,723.94	39
lowa	\$13,735	24	\$2,241.27	
Kansas		25		20 18
	\$13,407 \$11,308	37	\$2,290.55 \$1,715.54	
Kentucky				40
Louisiana	\$11,319	36	\$1,733.10	38
Maine	\$15,349	17	\$2,060.60	25
Maryland	\$16,127	13	\$2,392.36	15
Massachusetts	\$17,588	11	\$2,455.61	10
Michigan	\$12,419	30	\$1,870.45	30
Minnesota	\$15,361	16	\$2,422.28	11
Mississippi	\$9,964	46	\$1,577.83	45
Missouri	\$12,147	32	\$1,807.86	35
Montana	\$12,714	28	\$1,770.57	36
Nebraska	\$14,332	21	\$2,418.27	12
Nevada	\$10,050	45	\$1,607.32	44
New Hampshire	\$17,961	8	\$2,358.06	16
New Jersey	\$20,327	3	\$3,204.06	4
New Mexico	\$11,408	35	\$1,814.68	33
New York	\$27,706	1	\$3,846.53	1
North Carolina	\$10,539	43	\$1,560.10	46
North Dakota	\$16,071	14	\$2,400.79	14
Ohio	\$15,407	15	\$2,235.18	21
Oklahoma	\$9,613	47	\$1,697.86	41
Oregon	\$14,957	19	\$2,161.38	23
Pennsylvania	\$18,416	6	\$2,489.76	9
Rhode Island	\$18,470	5	\$2,500.75	8
South Carolina	\$12,516	29	\$1,898.31	29
South Dakota	\$11,511	34	\$1,808.27	34
Tennessee	\$10,400	44	\$1,534.42	47
Texas	\$10,894	41	\$2,041.34	26
Utah	\$8,610	48	\$1,818.33	32
Vermont	\$25,013	2	\$3,490.43	2
Virginia	\$14,316	22	\$2,162.61	22
Washington	\$17,609	10	\$2,598.53	7
West Virginia	\$11,600	33	\$1,734.56	37
Wisconsin	\$14,298	23	\$2,110.29	24
Wyoming	\$18,174	7	\$2,961.66	5
United States	\$14,184	N/A	\$2,186.78	N/A

WELFARE EXPENDITURES

WELFARE	EXPENDITO	
STATE	FEDERAL BUDGET	STATE GENERAL FUND
	(\$,000)	(\$,000)
Alabama	\$10,636	\$9,026
Alaska	\$3,753	\$5,864
Arizona	\$15,727	\$10,725
Arkansas	\$7,841	\$5,508
California	\$97,202	\$140,387
Colorado	\$10,260	\$13,209
Connecticut	\$6,458	\$19,249
Delaware	\$2,403	\$4,394
Florida	\$28,598	\$32,958
Georgia	\$15,109	\$24,889
Hawaii	\$2,528	\$7,915
Idaho	\$2,937	\$3,693
Illinois	\$15,983	\$36,361
Indiana	\$13,585	\$16,208
lowa	\$6,526	\$7,568
Kansas	\$4,089	\$7,033
Kentucky	\$12,667	\$11,543
Louisiana	\$12,658	\$9,797
Maine	\$2,797	\$3,659
Maryland	\$12,398	\$17,869
Massachusetts	\$12,848	\$26,639
Michigan	\$21,786	\$10,345
Minnesota	\$11,196	\$23,054
Mississippi	\$7,841	\$5,536
Missouri	\$8,490	\$9,536
Montana	\$2,983	\$2,304
Nebraska	\$2,791	\$4,367
Nevada	\$5,215	\$4,452
New Hampshire	\$2,313	\$1,504
New Jersey	\$16,110	\$37,186
New Mexico	\$8,019	\$6,335
New York	\$60,416	\$72,783
North Carolina	\$14,350	\$23,666
North Dakota	\$1,697	\$2,175
Ohio	\$15,417	\$32,678
Oklahoma	\$8,153	\$6,180
Oregon	\$10,835	\$9,613
Pennsylvania	\$30,489	\$33,401
Rhode Island	\$3,119	\$3,924
South Carolina	\$8,441	\$8,294
South Dakota	\$1,451	\$1,638
Tennessee	\$12,479	\$14,708
Texas	\$42,570	\$52,897
Utah	\$3,913	\$7,493
Vermont	\$1,887	\$1,650
Virginia	\$11,447	\$21,774
Washington	\$12,857	\$22,936
West Virginia	\$4,692	\$3,868
Wisconsin	\$11,787	\$17,152
Wyoming	\$844	\$1,507
United States	N/A	N/A

WELFARE EXPENDITURES, CONTINUED

STATE	STATE AND LOCAL GOVERNMENT	PER CAPITA	RANK
Alabama	(\$,000) \$7,948,663	\$1,621.12	38
Alaska	\$2,786,410	\$3,808.94	2
Arizona	\$15,900,080	\$2,184.46	21
Arkansas	\$7,764,763	\$2,572.98	16
California	\$133,978,520	\$3,390.81	4
Colorado	\$9,656,496	\$1,676.84	33
Connecticut	\$4,002,522	\$1,122.64	50
Delaware	\$2,645,564	\$2,716.84	12
Florida	\$28,821,531	\$1,341.93	48
Georgia	\$13,252,168	\$1,248.15	49
Hawaii	\$2,955,618	\$2,087.49	26
Idaho	\$2,912,274	\$1,629.64	37
Illinois	\$24,048,666	\$1,897.81	29
Indiana	\$15,030,762	\$2,232.66	20
Iowa	\$6,613,927	\$2,096.29	25
Kansas	\$4.767.300	\$1.636.38	36
Kentucky	\$11,820,221	\$2,645.72	14
Louisiana	\$12.647.298	\$2,720.55	11
Maine	\$3,530,545	\$2,626.48	15
Maryland	\$13,943,484	\$2,306.35	19
Massachusetts	\$24,639,146	\$3,574.77	3
Michigan	\$19,003,485	\$1,902.85	28
Minnesota	\$17,039,955	\$3,021.47	6
Mississippi	\$6,323,315	\$2,124.66	24
Missouri	\$9,829,361	\$1,601.54	40
Montana	\$2,303,307	\$2,155.08	22
Nebraska	\$2,903,172	\$1,500.81	43
Nevada	\$4,660,798	\$1,513.17	42
New Hampshire	\$2,477,468	\$1,822.05	31
New Jersey	\$19,008,975	\$2,140.12	23
New Mexico	\$6,324,770	\$3,016.35	7
New York	\$79,165,215	\$4.069.45	1
North Carolina	\$15,677,347	\$1,494.78	44
North Dakota	\$1,565,343	\$2,054.09	27
Ohio	\$29,631,703	\$2,534.99	17
Oklahoma	\$7,037,925	\$1,778.61	32
Oregon	\$12,135,117	\$2,877.16	9
Pennsylvania	\$35,628,431	\$2,783.04	10
Rhode Island	\$3,284,006	\$3,099.99	5
South Carolina	\$8,291,816	\$1,610.46	39
South Dakota	\$1,206,002	\$1,363.24	46
Tennessee	\$12,657,672	\$1,853.47	30
Texas	\$41,379,055	\$1,427.07	45
Utah	\$4,316,917	\$1,346.53	47
Vermont	\$1,862,528	\$2,984.87	8
Virginia	\$14,188,133	\$1,662.25	35
Washington	\$12,710,898	\$1,669.22	34
West Virginia	\$4,832,936	\$2,696.73	13
Wisconsin	\$13,630,735	\$2,341.07	18
Wyoming	\$876,797	\$1,514.96	41
United States	\$743,712,401	\$2,265.76	N/A

HEALTH EXPENDITURES

	FEDERAL	STATE
STATE	BUDGET (\$,000)	GENERAL FUND (\$,000)
Alabama	\$10,636	\$9,026
Alaska	\$3,753	\$5,864
Arizona	\$15,727	\$10,725
Arkansas	\$7,841	\$5,508
California	\$97,202	\$140,387
Colorado	\$10,260	\$13,209
Connecticut	\$6,458	\$19,249
Delaware	\$2,403	\$4,394
Florida	\$28,598	\$32,958
Georgia	\$15,109	\$24,889
Hawaii	\$2,528	\$7,915
Idaho	\$2,937	\$3,693
Illinois	\$15,983	\$36,361
Indiana	\$13,585	\$16,208
lowa	\$6,526	\$7,568
Kansas	\$4,089	\$7,033
Kentucky	\$12,667	\$11,543
Louisiana	\$12,658	\$9,797
Maine	\$2,797	\$3,659
Maryland	\$12,398	\$17,869
Massachusetts	\$12,848	\$26,639
Michigan	\$21,786	\$10,345
Minnesota	\$11,196	\$23,054
Mississippi	\$7,841	\$5,536
Missouri	\$8,490	\$9,536
Montana	\$2,983	\$2,304
Nebraska	\$2,791	\$4,367
Nevada	\$5,215	\$4,452
New Hampshire	\$2,313	\$1,504
New Jersey	\$16,110	\$37,186
New Mexico	\$8,019	\$6,335
New York	\$60,416	\$72,783
North Carolina	\$14,350	\$23,666
North Dakota	\$1,697	\$2,175
Ohio	\$15,417	\$32,678
Oklahoma	\$8,153	\$6,180
Oregon	\$10,835	\$9,613
Pennsylvania	\$30,489	\$33,401
Rhode Island	\$3,119	\$3,924
South Carolina	\$8,441	\$8,294
South Dakota	\$1,451	\$1,638
Tennessee	\$12,479	\$14,708
Texas	\$42,570	\$52,897
Utah	\$3,913	\$7,493
Vermont	\$1,887	\$1,650
Virginia	\$11,447	\$21,774
Washington	\$12,857	\$22,936
West Virginia	\$4,692	\$3,868
Wisconsin	\$11,787	\$17,152
Wyoming	\$844	\$1,507
United States	N/A	N/A

HEALTH EXPENDITURES, CONTINUED

	STATE AND LOCAL	J, CONTI	
STATE	GOVERNMENT (\$,000)	PER CAPITA	RANK
Alabama	\$929,053	\$189.48	37
Alaska	\$236,302	\$323.02	14
Arizona	\$879,803	\$120.87	49
Arkansas	\$279,821	\$92.72	50
California	\$28,975,310	\$733.33	1
Colorado	\$979,540	\$170.10	40
Connecticut	\$1,039,706	\$291.62	21
Delaware	\$526,217	\$540.39	5
Florida	\$6,745,832	\$314.08	15
Georgia	\$2,065,523	\$194.54	35
Hawaii	\$645,583	\$455.96	7
Idaho	\$366,534	\$205.10	34
Illinois	\$2,112,937	\$166.74	42
Indiana	\$1,305,048	\$193.85	36
Iowa	\$430,314	\$136.39	47
Kansas	\$699,620	\$240.15	30
Kentucky	\$837,569	\$187.47	38
Louisiana	\$811,735	\$174.61	39
Maine	\$297,923	\$221.63	32
Maryland	\$1,839,588	\$304.28	18
Massachusetts	\$1,693,376	\$245.68	29
Michigan	\$4.293.326	\$429.90	8
Minnesota	\$1,460,663	\$259.00	26
Mississippi	\$440,653	\$148.06	44
Missouri	\$2,510,154	\$408.99	10
Montana	\$406,282	\$380.14	12
Nebraska	\$326,418	\$168.74	41
Nevada	\$442,847	\$143.77	46
New Hampshire	\$167,501	\$123.19	48
New Jersey	\$2,728,350	\$307.17	17
New Mexico	\$525,791	\$250.76	27
New York	\$7.386.009	\$379.67	13
North Carolina	\$4,225,224	\$402.86	11
North Dakota	\$214,007	\$280.83	22
Ohio	\$3,225,532	\$275.94	23
Oklahoma	\$1,039,186	\$262.62	24
Oregon	\$1,786,558	\$423.58	9
Pennsylvania	\$5,907,691	\$461.47	6
Rhode Island	\$275,125	\$259.71	25
South Carolina	\$1,508,602	\$293.01	20
South Dakota	\$202,668	\$229.09	31
Tennessee	\$1,131,314	\$165.66	43
Texas	\$6,259,015	\$215.86	33
Utah	\$952,586	\$297.13	19
Vermont	\$410,849	\$658.42	3
Virginia	\$2,622,897	\$307.29	16
Washington	\$2,022,897 \$4,485,172	\$507.29	4
West Virginia	\$4,463,172 \$264,717	\$147.71	45
Wisconsin	\$1,435,720	\$147.71	28
Wyoming	\$1,435,720 \$417,238	\$246.58 \$720.92	28
United States	\$111,690,265	\$720.92 \$340.27	N/A

HIGHWAY EXPENDITURES

IIIGIIWAI		IOKES
STATE	FEDERAL BUDGET (\$,000)	STATE GENERAL FUND (\$,000)
Alabama	\$10,636	\$9,026
Alaska	\$3,753	\$5,864
Arizona	\$15,727	\$10,725
Arkansas	\$7,841	\$5,508
California	\$97,202	\$140,387
Colorado	\$10,260	\$13,209
Connecticut	\$6,458	\$19,249
Delaware	\$2,403	\$4,394
Florida	\$28,598	\$32,958
Georgia	\$15,109	\$24,889
Hawaii	\$2,528	\$7,915
Idaho	\$2,937	\$3,693
Illinois	\$15,983	\$36,361
Indiana	\$13,585	\$16,208
lowa	\$6,526	\$7,568
Kansas	\$4,089	\$7,033
Kentucky	\$12,667	\$11,543
Louisiana	\$12,658	\$9,797
Maine	\$2,797	\$3,659
Maryland	\$12,398	\$17,869
Massachusetts	\$12,848	\$26,639
Michigan	\$21,786	\$10,345
Minnesota	\$11,196	\$23,054
Mississippi	\$7,841	\$5,536
Missouri	\$8,490	\$9,536
Montana	\$2,983	\$2,304
Nebraska	\$2,791	\$4,367
Nevada	\$5,215	\$4,452
New Hampshire	\$2,313	\$1,504
New Jersey	\$16,110	\$37,186
New Mexico	\$8,019	\$6,335
New York	\$60,416	\$72,783
North Carolina	\$14,350	\$23,666
North Dakota	\$1,697	\$2,175
Ohio	\$15,417	\$32,678
Oklahoma	\$8,153	\$6,180
Oregon	\$10,835	\$9,613
Pennsylvania	\$30,489	\$33,401
Rhode Island	\$3,119	\$3,924
South Carolina	\$8,441	\$8,294
South Dakota	\$1,451	\$1,638
Tennessee	\$12,479	\$14,708
Texas	\$42,570	\$52,897
Utah	\$3,913	\$7,493
Vermont	\$1,887	\$1,650
Virginia	\$11,447	\$21,774
Washington	\$12,857	\$22,936
West Virginia	\$4,692	\$3,868
Wisconsin	\$11,787	\$17,152
Wyoming	\$844	\$1,507
United States	N/A	N/A

HIGHWAY EXPENDITURES, CONTINUED

	CTATE AND LOCAL		
STATE	STATE AND LOCAL GOVERNMENT	PER CAPITA	RANK
Alabama	\$2,851,099	\$581.48	31
Alaska	\$1,316,614	\$1,799.77	1
Arizona	\$2,801,075	\$384.83	50
Arkansas	\$1,684,625	\$558.23	36
California	\$19,310,289	\$488.72	41
Colorado	\$3,269,575	\$567.76	34
Connecticut	\$2,096,672	\$588.08	27
Delaware	\$816,900	\$838.91	12
Florida	\$12,142,545	\$565.35	35
Georgia	\$4,459,048	\$419.97	48
Hawaii	\$829,949	\$586.18	28
Idaho	\$1,148,058	\$642.43	19
Illinois	\$7,491,684	\$591.21	26
Indiana	\$3,285,552	\$488.03	42
Iowa	\$2,942,658	\$932.68	6
Kansas	\$1,706,784	\$585.86	29
Kentucky	\$2,247,600	\$503.08	40
Louisiana	\$2,228,622	\$479.40	44
Maine	\$917,828	\$682.80	17
Maryland	\$3,733,419	\$617.54	24
Massachusetts	\$3,242,014	\$470.37	45
Michigan	\$5,270,181	\$527.71	38
Minnesota	\$5,040,165	\$893.70	9
Mississippi	\$1,742,363	\$585.44	30
Missouri	\$2,590,470	\$422.08	47
Montana	\$963,464	\$901.46	7
Nebraska	\$1,741,765	\$900.41	8
Nevada	\$1,949,555	\$632.94	21
New Hampshire	\$774,838	\$569.85	33
New Jersey	\$5,101,979	\$574.41	32
New Mexico	\$1,010,933	\$482.12	43
New York	\$14,150,756	\$727.41	15
North Carolina	\$6,610,160	\$630.25	22
North Dakota	\$1,239,964	\$1,627.12	2
Ohio	\$6,057,000	\$518.18	39
Oklahoma	\$2,826,145	\$714.22	16
Oregon	\$2,312,959	\$548.39	37
Pennsylvania	\$11,255,723	\$879.22	10
Rhode Island	\$654,949	\$618.25	23
South Carolina	\$2,277,136	\$442.27	46
South Dakota	\$984,593	\$1,112.96	4
Tennessee	\$2,718,307	\$398.04	49
Texas	\$24,247,102	\$836.23	13
Utah	\$2,174,133	\$678.15	18
Vermont	\$647,626	\$1,037.88	5
Virginia	\$5,443,330	\$637.73	20
Washington	\$4,678,126	\$614.34	25
West Virginia	\$1,537,849	\$858.10	11
Wisconsin	\$4,742,543	\$814.53	14
Wyoming	\$668,528	\$1,155.11	3
United States	\$202,546,150	\$617.07	N/A

CORRECTIONS EXPENDITURES

	STATE AND LOCAL
STATE	GOVERNMENT (\$,000)
Alabama	\$838,296
Alaska	\$338,387
Arizona	\$1,843,456
Arkansas	\$524,308
California	\$15,033,830
Colorado	\$1,449,425
Connecticut	\$646,374
Delaware	\$359,591
Florida	\$4,759,575
Georgia	\$2,160,926
Hawaii	\$241,705
Idaho	\$450,460
Illinois	\$2,383,250
Indiana	\$1,132,107
lowa	\$457,514
Kansas	\$546,511
Kentucky	\$907,183
Louisiana	\$898,390
Maine	\$241,156
Maryland	\$1,959,718
Massachusetts	\$1,605,155
Michigan	\$2,571,113
Minnesota	\$1,171,933
Mississippi	\$509,810
Missouri	\$976,851
Montana	
Nebraska	\$258,593
	\$551,003
Nevada	\$809,402
New Hampshire	\$219,888
New Jersey	\$2,211,497
New Mexico New York	\$747,062
	\$6,224,822
North Carolina	\$2,116,823
North Dakota	\$177,691
Ohio	\$2,246,329
Oklahoma	\$753,604
Oregon	\$1,434,580
Pennsylvania	\$3,777,548
Rhode Island	\$251,473
South Carolina	\$808,944
South Dakota	\$194,817
Tennessee	\$1,200,138
Texas	\$6,403,083
Utah	\$592,474
Vermont	\$143,496
Virginia	\$2,812,530
Washington	\$1,808,082
West Virginia	\$396,622
Wisconsin	\$1,510,417
Wyoming	\$224,287
United States	\$82,175,474

CORRECTIONS EXPENDITURES, CONTINUED

STATE	PER INMATE	PI RANK	PER CAPITA	PC RANK
Alabama	\$40,704	43	\$170.97	44
Alaska	\$189,892	2	\$462.56	1
Arizona	\$45,016	38	\$253.27	15
Arkansas	\$29,600	48	\$173.74	42
California	\$122,808	6	\$380.49	3
Colorado	\$73,259	24	\$251.69	17
Connecticut	\$73,863	23	\$181.30	39
Delaware	\$86,837	18	\$369.28	4
Florida	\$49,574	35	\$221.61	25
Georgia	\$39,934	44	\$203.53	30
Hawaii	\$79,587	20	\$170.71	45
Idaho	\$52,556	33	\$252.07	16
Illinois	\$62,293	29	\$188.07	36
Indiana	\$41,978	41	\$168.16	46
lowa	\$49,408	36	\$145.01	50
Kansas	\$54,843	31	\$187.59	37
Kentucky	\$39,303	45	\$203.05	31
Louisiana	\$28,444	49	\$193.25	33
Maine	\$122,601	7	\$179.40	40
Maryland	\$106,068	11	\$324.15	8
Massachusetts	\$213,935	1	\$232.88	23
Michigan	\$67,567	26	\$257.45	14
Minnesota	\$117,405	9	\$207.80	29
Mississippi	\$26,953	50	\$171.30	43
Missouri	\$37,452	46	\$159.16	48
Montana	\$54,752	32	\$241.95	19
Nebraska	\$98,464	13	\$284.84	11
Nevada	\$63,038	28	\$262.78	12
New Hampshire	\$74,261	22	\$161.72	47
New Jersey	\$118,815	8	\$248.98	18
New Mexico	\$112,611	10	\$356.28	5
New York	\$143,300	4	\$319.98	9
North Carolina	\$64,065	27	\$201.83	32
North Dakota	\$100,561	12	\$233.17	22
Ohio	\$44,625	39	\$192.17	34
Oklahoma	\$29,742	47	\$190.45	35
Oregon	\$96,003	14	\$340.13	6
Pennsylvania	\$83,050	19	\$295.08	10
Rhode Island	\$151,856	3	\$237.38	21
South Carolina	\$44,217	40	\$157.12	49
South Dakota	\$51,308	34	\$220.22	28
Tennessee	\$45,548	37	\$175.74	41
Texas	\$41,450	42	\$220.83	27
Utah	\$88,933	17	\$184.80	38
Vermont	\$126,206	5	\$229.97	24
Virginia	\$77,929	21	\$329.51	7
Washington	\$94,249	15	\$237.44	20
West Virginia	\$58,327	30	\$221.31	26
Wisconsin	\$68,534	25	\$259.41	13
Wyoming	\$90,475	16	\$387.53	2
United States	\$67,211	N/A	\$250.35	N/A

SOURCE: The Sentencing Project; U.S. Census Bureau

REGIONAL TAX ANALYSIS 2021



PROPERTY

WYOMING

State and local rates fixed to meet budget. Property is assessed at 100% of fair market value for gross mineral and mine products, 11.5% for industrial purposes, and 9.5% for all other property. Local property taxes also apply.

IDAHO

County and municipal – fixed within statutory limits to meet budget. (The state property tax is not currently levied).

MONTANA

All taxable property is assessed at 100% of market value, unless otherwise specified. Taxable property, real and personal property is divided into 15 distinct classes for assessment and taxation purposes. Each class is taxed at a different percentage of market value, gross proceeds, or productive capacity. Aggregate of state, county, city and school rates fixed annually to meet state and local budgets.

COLORADO

Sum of state and local rates fixed to meet budget. Based on actual value of real property and tangible personal property. Residential realty is assessed at 7.15% of actual value and all other property is assessed at 29% of actual value.

SOUTH DAKOTA

Aggregate of state and local rates to meet budget requirements, subject to limitations. Based on the true and full value (taxable value) of the property. Personal property is exempt, except for specified centrally assessed operating.

UTAH

Aggregate of state and local rates fixed to meet budget. Tangible personal property and real property, except for residential property - tax assessed at 100% of fair market value. Residential owned by senior citizen claiming tax abatement for the poor is assessed at 35% of fair market value. Other residential property is assessed at 55% of fair market value.

ALCOHOLIC BEVERAGES

WYOMING

Excise tax on malt beverages: \$0.005 per liter (33.8 oz.). Wine: \$0.0075 per 100mL (3.4 oz.). Spirituous liquor: \$0.025 per 100mL (3.4 oz.); manufactured wine shipped into state, 12% of retail price. Wine and spirits are also subject to a state wholesale mark- up of 17.6%.

IDAHO

Excise tax on beer: \$4.65 per 31-gallon barrel. Wine: \$0.45 per gallon. A 2% surcharge, based on the current price per unit, is levied on alcoholic liquor and all other merchandise sold in the state dispensary.

MONTANA

Excise tax on beer: over 10,000 barrels produced per year is \$4.30 per 31-gallon barrel; less than 10,000 barrels produced other rates apply. Table wine: \$0.27 per liter. Liquor: for over 200,000 proof gallons is 16% of retail selling price; for less than 200,000 proof gallons other rates apply.

ALCOHOLIC BEVERAGES, CONTINUED

COLORADO

Excise tax on malt beverages: 3.2% beer and hard cider: \$0.08 per gallon. Vinous liquors: \$0.0733 per liter (plus \$0.01 per liter wine development fee on all wines). Plus, additional surcharge for additional liters other rates apply. Spirituous liquors: \$0.6026 per liter. Tax on grapes: \$10.00 per ton.

SOUTH DAKOTA

Excise tax on malt beverages: \$8.50 per 31-gallon barrel. Light wines and diluted beverages: ranging from \$0.93/gallon to \$2.07 per gallon depending on alcohol level. Cider: not more than 10% \$0.28 per gallon. All other: \$3.93 per gallon. Plus 2% purchase price except for beer purchased wholesale.

ΙΙΤΔΗ

Excise tax on all beer: \$13.10 per 31- gallon barrel. Retail sales of wines and distilled liquor: 13% of retail sale price.

MOTOR **FUEL**

WYOMING

For gasoline and diesel: \$0.23 per gallon. Plus an additional \$0.01 tax to fund environmental cleanup costs for leaking underground storage tanks.

IDAHO

\$0.32 per gallon for gasoline and special fuel.

MONTANA

\$0.32 per gallon for gasoline and \$0.2945 per gallon for special fuel. A petroleum storage tank cleanup fee of \$0.75 per gallon is charged for gasoline and diesel.

COLORADO

\$0.22 per gallon for gasoline and \$0.205 per gallon for special fuel.

SOUTH DAKOTA

\$0.28 per gallon for gasoline, special fuel, and all other non-specified fuel.

UTAH

\$0.314 per gallon for gasoline and diesel.

SEVERANCE

WYOMING

Oil and Natural Gas: 6.00% Stripper Oil: 4.00% Tertiary Oil: 4.00% Coal - Surface: 7.00%

Coal - Underground: 3.75% Trona: 4.00% Uranium: 4.0%

Other Miscellaneous Minerals: 2.00%

New Wells: Wells before 2025 4% first 6 months. 5% next 6 months when oil is below \$50 per barrel.

IDAHO

Oil and Natural Gas: 2.5% of gross income received by the producer. Mine license tax: 1% of net value of royalties

received or ores mined.

SEVERANCE, CONTINUED

MONTANA

Oil and Natural Gas: taxed on gross taxable value of production on the basis of type of well and type of production. Variable-rate schedule for working/nonworking interest owners.

Surface coal: 10% of value for coal with BTU rating per lb. under 7,000 and 15% for BTU rating over 7.000. Underground coal: 3% of value on coal with BTU rating per lb. under 7,000 and 4% for over 7,000.

Metalliferous mines: 1.81% if the gross value of the product is over \$250,000. Gold, silver or platinum shipped to a refinery is 1.6% for over \$250,000.

Other: \$0.05 per ton of vermiculite, perlite, kerrite, maconite, or other micaceous produced.

COLORADO

Metallic Minerals: 2.25% of income over \$19 million.

Molybdenum Ore: First 625,000 tons produced in each quarter not taxed, \$0.05 per ton thereafter. **Oil and Natural Gas:** rates ranging from 2% to \$10,750 based on gross income plus 5% of excess over \$299,999.

Coal: \$0.36 per ton; 50% credit for coal from underground mines.

Oil Shale: After the first 180 days the greater of 15,000 tons per day of 10,000 barrels are exempt. Rates ranging from 1% to 4% of gross proceeds depending on years after opening apply thereafter.

SOUTH DAKOTA

Energy minerals: 4.5% of the taxable value of any energy minerals severed and saved, plus \$0.0024 per \$1.00 of taxable value conservation tax.

Precious metals: gross yield tax on gold ranging from \$1.00 per oz. to \$4.00 per oz. severed during a quarter based on average price.

Net profits tax: on gold and silver of 10% of net profits from the sale of gold and silver severed in the state.

Owner's tax: 8% of the value received for the right to sever gold and silver by an owner of a royalty interest, an overriding royalty, or a profit or working interest.

UTAH

Oil and Natural Gas: 3% of the value up to the first \$13.00 per barrel for oil, and up to and including \$1.50 per MCF for natural gas, and 5% of the value from \$13.01 and over per barrel for oil, and \$1.51 and over per MCF for natural gas. *Liquid natural gas:* 4% of value.

Mining: after \$50,000 gross value exemption, a tax of 2.6% imposed on the taxable value of metalliferous minerals sold or shipped out of the state.

Conservation tax: \$0.002 per \$1.00 of market value at the well of oil and gas.

CIGARETTE AND **TOBACCO**

WYOMING

Cigarettes: \$0.60 per pack of 20.

Other tobacco products: 20% of wholesale purchase price.

Moist snuff: \$0.60 per oz.

E-Cigarettes and Vapor: 15% of wholesale price by retailer, or 7.5% of retail price by the consumer.

IDAHO

Cigarettes: \$0.57 per pack of 20.

Other tobacco products: 40% of the wholesale sales price.

E-Cigarettes and Vapor: No state excise or special tax (non-sales tax).

MONTANA

Cigarettes: \$1.70 per pack of 20.

Other tobacco products: 50% of wholesale price.

Moist snuff: \$0.85 per oz.

E-Cigarettes and Vapor: No state excise or special tax (non-sales tax).

COLORADO

Cigarettes: \$0.84 per pack of 20.

Other tobacco products: 40% of manufacturer's

list price.

E-Cigarettes and Vapor: No state excise or special tax (non-sales tax).

SOUTH DAKOTA

Cigarettes: \$1.53 per pack of 20.

Other tobacco products: 35% of the product's

wholesale purchase price.

E-Cigarettes and Vapor: No state excise or special tax (non-sales tax).

Cigarettes: \$1.70 per pack of 20. Other tobacco products: 86% of manufacturer's sales price. Moist snuff: \$1.83/oz.

E-Cigarettes and Vapor: No state excise or special tax (non-sales tax).

SALES AND **USE TAX**

WYOMING

4% state rate for sales and use tax. Counties may levy up to 3% in additional sales and use tax with voter approval. Cities, towns, and counties may also levy up to 4% in lodging tax with voter approval. Resort districts may levy up to 3% for general.

IDAHO

Sales: 6% of retail sales price of taxable property and selected services. Additional local rate may

Use tax: 6% of property used, stored, or consumed in Idaho.

MONTANA

No general state sales tax. 4% sales AND use tax on accommodations and campgrounds, plus additional 4% lodging facility use tax on accommodation charge. 4% sales and use tax on rental vehicles.

SALES AND USE TAX, CONTINUED

COLORADO

2.9% of gross receipts from retail sales of personal, telephone, gas and electric services, meals furnished the public, cover charges and room rentals, or of sales price of personally purchased for storage, use or consumption. 15% on retail (recreational) marijuana sales.

SOUTH DAKOTA

4.5% of gross receipts; additional seasonal tourism tax of 1.5%. Contractors'/alternative contractors' excise tax: 2% of gross receipts of all prime contractors and subcontractors engaged in realty improvement contracts.

UTAH

4.85% general state sales tax rate; 2% on residential use of utility services; 1.75% on food and food ingredients.

INCOME

WYOMING

None.

IDAHO

Corporate, bank, and individual.

MONTANA

Corporate and individual.

COLORADO

Corporate and individual.

SOUTH DAKOTA

Bank and financial corporation.

UTAH

Corporate Franchise and Individual. Gross Receipt on corporations not required to pay franchise or income tax.

SOURCES

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NOTES

Data are state reported and reflect spending during FY2020 and include general fund, federal funds, other state funds, and bonds. The data listed is only General Fund and Federal Funds.

General Fund is the predominant fund for financing a state's operations. Revenues are generated from broad-based state taxes, but functions differently on a state by state basis.

Federal Funds are funds received directly from the federal government.

Each budget included is made to reflect one fiscal year; if a state functions on a biennium budget then the budget was halved to make the comparisons easier.

Federal Funds and General Funds are listed in millions of dollars.



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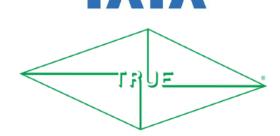
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