



WYOMING
TAX SUMMARY
AND
HOW WYOMING
COMPARES
2023

*Wyoming's leading tax policy
and research resource since 1937*



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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.***

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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NOTE: Tax Summaries vary from Fiscal Year (FY) 2022 and 2023 and Calendar Year (CY) as notated due to the data provided from the agency.

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**DID YOU
KNOW?**

The Tax Foundation ranked Wyoming first overall on their annual 2023 State Business Tax Climate Index.

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.



JUSTIFIED

- 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?



EQUITABLE

- 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?



STABLE

- 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?



TRANSPARENT

- 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
2023

TOTALS FOR WYOMING TAX SUMMARY 2023

The **Wyoming Tax Summary 2023** 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. All numbers are rounded to the nearest dollar.

The **Wyoming Tax Summary 2023** 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 2023, there are 816 units of government in Wyoming exercising taxing authority but 204 do not have the ability to levy a mill. These are authorities in the districts including County Fire District, Drainage, Flood Control, Joint Irrigation or Drainage, Livestock, Local Improvement & Service (Public Utilities), Predatory Animal Control, Public Irrigation & Power, Public Recreation and Playgrounds, Sanitary Improvement, Special Exemption, and Watershed Improvement. Each levies, or receives, revenue from property tax and other forms of taxation.

TAX AUTHORITY	TOTAL ENTITIES
Airport	9
BOCES	18
Cemetery	40
Child Support Authority	2
Cities and Towns	97
Community Center	1
Community College	7
Conservation	33
Countywide	23
DDA	4
Drainage	13
Economic Development	1
Fire Protection	62
Higher Education	1
Hospital	19
Improvement and Service	150
Irrigation	54
Joint Powers Board	82
Medical Service	1
Mosquito	3
Museum	5
Natural Resource	2
Predator	22
Promotion	1
Recreation	32
Resort	2
Road Improvement	3
Rural Health	6
Senior Citizen Service	9
Solid Waste Disposal	16
Tourism	6
Transportation	1
Visitors Council	2
Water and Sewer	65
Water Conservancy	2
Weed and Pest	22
GRAND TOTAL	816

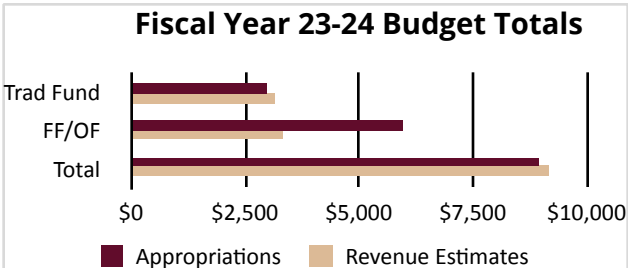
SOURCE: Wyoming Department of Audit, Wyoming Department of Revenue

WYOMING CHECKBOOK

Money In	(\$Millions)
Traditional State Revenues Total	\$3,032.4
School Foundation and Cap Con Total	\$2,144.8
Anticipated Other Funds	\$2,898.0
Anticipated Federal Funds	\$1,945.9
Approximate Grand Total:	\$10,021.1
Money Out	
Traditional Funds	\$2,904.20
Federal and Other Funds	\$6,988.80
Grand Total	\$9,893.00

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	(\$Millions)
Beginning Balance (including Statutory Reserve)	\$113.2
Severance Taxes ¹	\$501.3
Sales Taxes ¹	\$1,077.8
Penalties and Interest	\$9.0
Investment Earnings (PWMTF)	\$490.7
Investment Earnings (Pooled Income)	\$96.0
Sales/Service Charges	\$126.0
Federal Mineral Royalties ¹	\$391.3
Local Gov Capital Construction Transfer	\$6.2
Other Sources	\$220.9
Total¹	\$3,032.4

¹ Does not include statutorily dedicated or earmarked revenues from state sales and use taxes, severance tax, federal mineral royalties, coal lease bonuses, fuel taxes, as well as any local taxes, including property taxes.

SOURCE: Legislative Service Office Fiscal Data Book 2023, Pocket Guide Revenue Snapshot

GENERAL FUNDS, CONTINUED

Money Out	(\$Millions)
K-12 Education ¹	\$16.0
University of Wyoming ¹	\$439.9
Community Colleges ¹	\$257.7
Health	\$774.5
Justice Corrections	\$184.1
Family Services	\$143.9
Employment, Econ. Dev., Commerce, etc.	\$128.4
Natural Resources ¹	\$230.3
Transportation ¹	N/A
General Government	\$404.4
Cap Con, Endowments, etc.	\$159.0
Government ¹	\$120.0
Transfers	\$46.0
Total	\$2,904.2

OTHER FUNDS AND FEDERAL FUNDS

Money In	(\$Millions)
Anticipated Other Funds	\$2,898.0
Anticipated Federal Funds	\$1,945.9
Total	\$4,843.9

Money Out	
K-12 Education ¹	\$2,161.3
University of Wyoming ¹	\$25.0
Community Colleges ¹	\$2.1
Health	\$1,183.7
Justice Corrections	\$320.9
Family Services	\$159.5
Employment, Econ. Dev., Commerce, etc.	\$330.5
Natural Resources ¹	\$295.7
Transportation ¹	\$253.3
General Government	\$1,667.3
Cap Con, Endowments, etc.	\$297.1
Government ¹	N/A
Transfers	\$292.3
Total	\$6,988.7

¹Does not include statutorily dedicated or earmarked revenues from state sales and use taxes, severance tax, federal mineral royalties, coal lease bonuses, fuel taxes, as well as any local taxes, including property taxes.

SOURCE: Legislative Service Office Fiscal Data Book 2023, Pocket Guide Revenue Snapshot

BUDGET RESERVE ACCOUNT

Money In	
Beginning Balance	\$113,185,000
Estimated Revenue 2022-2023	\$2,085,000
Total	\$115,270,000
Money Out	
Transfer to General Fund	\$115,270,000
Ending Total Balance Available:	\$0

LEGISLATIVE STABILIZATION RESERVE ACCOUNT

Money In	
Beginning Balance	\$1,477,999,912
Automatic Appropriations from GR and PWMTF Spending Policy	\$26,600,000
Pari-Mutuel Revenue	\$6,800,000
2022 Budget Bill: Transfer from LSRA	-\$128,052,213
2022 Budget Bill: Transfer to BRA	\$128,864,179
2022 Budget Bill: Transfer from SIPA	\$100,000,000
Total	\$1,612,211,878
Money Out	
School Finance Transfer	\$145,951,141
2022 Budget Session	\$30,000,000
Total	\$175,951,141
Ending Total Balance Available:	\$1,436,260,737

STRATEGIC INVESTMENTS AND PROJECTS RESERVE ACCOUNT

Money In	
Beginning Balance	\$158,629,421
Automatic Appropriations from GF and PWMTF Reserve	\$218,700,000
Total	\$377,329,421
Money Out	
2022 Budget Session	\$119,238,825
2022 Budget Bills	\$139,690,596
Automatic Appropriation to State Penitentiary Capital Construction Account	\$20,000,000
Automatic Appropriation to School Major Maintenance Subaccount	\$98,400,000
Total	\$377,329,421
Ending Total Balance Available:	\$0

SOURCE: Legislative Service Office 2023 Fiscal Profile

**PERMANENT WYOMING MINERAL TRUST
FUND SPENDING POLICY RESERVE ACCOUNT**

Money In	
Beginning Balance	\$318,536,222
Investment Income	\$7,200,000
Total	\$326,036,222
Money Out	
Automatic Appropriation to GF	\$0
Automatic Appropriation to SIPA	\$192,100,000
Total	\$192,100,000
Ending Total Balance Available:	\$133,936,222

**SCHOOL FOUNDATION PROGRAM
RESERVE ACCOUNT**

Money In	
Beginning Balance	\$4,033,840
Total	\$4,033,840
Money Out	
2021 Budget Session	\$4,033,840
Total	\$4,033,840
Ending Total Balance Available:	\$0

**COMMON SCHOOL PERMANENT LAND FUND
SPENDING POLICY RESERVE ACCOUNT**

Money In	
Beginning Balance	\$226,904,116
Investment Income	\$5,400,000
Total	\$232,304,116
Money Out	
Automatic Appropriation to CSLI/SFP	\$118,200,000
Automatic Appropriation to SIPA	\$0
Total	\$118,200,000
Ending Total Balance Available:	\$114,104,116

SOURCE: Legislative Service Office 2023 Fiscal Profile

SCHOOL FOUNDATION PROGRAM

Money In

Beginning Balance	\$100,000,000
2022-2023 Estimated Revenue	\$1,671,426,500
School Finance Transfer	\$128,052,213
Total	\$1,899,478,713

Money Out

2022 Budget Session	\$558,000
School Foundation Program	\$1,736,310,422
Education - School Finance	\$29,179,870
All Other Agency Budgets	\$33,430,421
Total	\$1,799,478,713
Ending Total Balance Available:	\$100,000,000

SCHOOL CAPITAL CONSTRUCTION ACCOUNT

Money In

Beginning Balance	\$7,598,794
2023-2024 Estimated Revenue	\$10,692,000
2022 Budget Bill: Transfer from LSRA	\$45,951,141
2022 SF 1 Transfer from School Lands Mineral Royalties Account	\$64,000,000
2022 SF 1 Transfer from School MM Subaccount	\$98,400,000
2022 SF 1 Transfer from SIPA	\$14,690,596
2022 SF 1 Transfer from SFP Reserve Account	\$4,033,840
Total	\$245,366,371

Money Out

Estimated Major Maintenance 2022 SF 1	\$158,965,715
Operations, Engineering 7 Technical	\$8,088,504
2022 SF 1 School Capital Construction	\$77,776,152
Total	\$244,830,371
Ending Total Balance Available:	\$536,000

SOURCE: Legislative Service Office 2023 Fiscal Profile

ALCOHOLIC BEVERAGES

YIELD	
Liquor	\$1,609,007
Wine	\$337,219
Malt	\$254,895
FY23 Tax Collected and Paid:	\$2,201,121

LAW

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

BASIS

Malt, fermented fluid, and spirituous liquors by volume.

RATE

Fermented liquors (wine): $\frac{3}{4}$ cents (\$0.0075) per 100 milliliters (3.4 oz.). Spirits: 2.5 cents (\$0.025) per 100 milliliters (3.4 oz.). Malt beverages (beer): $\frac{1}{2}$ 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	\$12,939,817
Electric Cigarette Vapor	\$2,231,525
Moist Snuff	\$4,254,268
Other Tobacco Products	\$758,814
FY23 Tax Collected and Paid:	\$20,184,424

LAW

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

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. There is also a 4% discount for Other Tobacco Products and Electric Cigarette Vapor Other Tobacco Products. 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 by 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 local governments. 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	\$50,235,663
Prorate Registration Admin	\$94,738
One Trip Permit Registration	\$794,705
One Trip Fuel Fee	\$154,805
Oversized and Overweight	\$10,586,271
FY23 Tax Collected and Paid:	\$61,866,182

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	
Base Licensing Fee	\$15,522,810
Mill Tax Collected	\$9,186,074
FY23 Tax Collected and Paid:	\$24,708,884

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)	\$61,735,141
ALT (\$0.01)	\$6,113,260
FY23 Tax Collected and Paid:	\$67,848,401

LAW

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

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

ELECTRIC VEHICLE REGISTRATION

YIELD

FY23 Tax Collected and Paid: **\$152,200**

LAW

W.S. 31-3-102

BASIS

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

RATE

Currently, drivers with electric vehicles registered in Wyoming pay a \$200 road maintenance fee as part of their vehicle registration each year.

EXEMPTIONS

None

COLLECTION

Every owner of an electric vehicle 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

GAMING, ONLINE SPORTS WAGERING TAX

YIELD

CY23* Tax Collected and Paid: **\$843,171**

**Quarter 1-Quarter 3*

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.

EXEMPTIONS

None

COLLECTION

No later than the fifteenth day of each month, in accordance with commission rules, a sports wagering operator shall remit ten percent (10%) of online sports wagering revenue from the prior month to the commission. 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 monies remitted to the commission shall be deposited by the state treasurer into the general fund.

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

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

GAMING, PARI-MUTUEL TAX

YIELD

FY23 Tax Collected and Paid:

\$17,951,633

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 pari-mutuel 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.

GAMING, 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

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

GASOLINE TAX

YIELD

Distribution to State Parks and Airports (aviation fuel)	\$3,049,435
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License Tax (\$0.23)	\$42,756,509
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ALT (\$0.01)	\$3,377,185
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FY23 Tax Collected and Paid:	\$49,183,129
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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	\$33,099,004
Surplus Lines Tax	\$3,383,156
FY23 Tax Collected and Paid:	\$36,482,159

LAW

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

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

Taxes imposed as follows: 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

FY23 Tax Collected and Paid:

\$26,239,497

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. Tax extends to tents, campers, trailers, mobile homes, or other mobile accommodations.

RATE

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

EXEMPTIONS

Guides and outfitters are exempt from charging the local share of the lodging tax. Other exemptions include lodging services offered by a county fair board during authorized events, and lodging services sold directly to the federal government, State of Wyoming, or its political subdivisions, and religious or charitable organizations.

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	\$23,694,626
Total Wyoming Tourism Reserve Account	\$5,923,656
FY23 Total State Share Lodging Assessment:	\$29,618,282

LAW

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

BASIS

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 began collection by every lodging vendor in the state effective January 1, 2021.

RATE

3% assessment of tax on lodging services. 2% county guaranteed portion of the assessment of tax on lodging services in jurisdictions that do not have a local lodging tax rate in effect.

EXEMPTIONS

Exemptions include lodging services offered by a county fair board during authorized events, and lodging services sold directly to the federal government, State of Wyoming or its political subdivisions, and religious or charitable organizations.

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

LODGING TAX BY COUNTY

COUNTY	STATE TAX	STATE TAX COLLECTED	LOCAL TAX	LOCAL TAX COLLECTED	TOTAL
Albany	3%	\$966,636	4%	\$1,204,768	\$2,171,404
Big Horn	3%	\$101,296	2%	\$59,088	\$160,384
Campbell	3%	\$801,982	4%	\$1,060,845	\$1,862,827
Carbon	3%	\$1,705,555	2%	\$1,139,902	\$2,845,457
Converse	3%	\$353,906	3%	\$335,304	\$689,210
Crook	3%	\$138,854	4%	\$180,579	\$319,433
Fremont	3%	\$748,970	4%	\$927,978	\$1,676,948
Goshen	3%	\$71,719	4%	\$98,606	\$170,325
Hot Springs	3%	\$178,197	4%	\$237,560	\$415,757
Johnson	3%	\$387,992	2%	\$258,420	\$646,412
Laramie	3%	\$1,833,180	4%	\$2,268,771	\$4,101,951
Lincoln	3%	\$428,355	2%	\$216,650	\$645,005
Natrona	3%	\$1,515,250	4%	\$1,849,843	\$3,365,093
Niobrara	3%	\$49,343	2%	\$48,782	\$98,125
Park	3%	\$2,297,395	4%	\$3,038,000	\$5,335,395
Platte	3%	\$170,715	3%	\$170,020	\$340,735
Sheridan	3%	\$688,355	4%	\$862,589	\$1,550,944
Sublette	3%	\$299,371	2%	\$305,393	\$604,764
Sweetwater	3%	\$1,007,016	4%	\$1,252,731	\$2,259,747
Teton	3%	\$15,350,699	2%	\$10,197,933	\$25,548,632
Uinta	3%	\$357,095	2%	\$313,600	\$670,695
Washakie	3%	\$88,644	4%	\$109,404	\$198,048
Weston	3%	\$77,757	4%	\$102,730	\$180,487
TOTAL		\$29,618,282		\$26,239,496	\$55,857,778

MOTOR VEHICLE REGISTRATION

YIELD

Prestige	\$178,915
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Pioneer	\$3,132
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Registration	\$41,203,914
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FY23 Tax Collected and Paid:	\$41,385,961
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LAW

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

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 multi-purpose: \$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 treasurers distribute collections to the authorized taxing unit of government.

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

FY23 Tax Collected and Paid:

\$7,735,452

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

PREPAID WIRELESS TAX

YIELD

FY23 Tax Collected and Paid:

\$495,017

LAW

W.S. 16-9-109 and W.S. 39-15-104 (f)(xi)(C)

BASIS

The end cost of the prepaid wireless communications access device. The tax is imposed on the service user and the service supplier.

RATE

A rate of 1.5% taxation will be applied to all retail sales of prepaid wireless communications in Wyoming.

EXEMPTIONS

Sales of prepaid wireless communications of ten (10) minutes or less, or with a value of five dollars (\$5) or less. Any sales of prepaid wireless communications access meant for resale or for use by state or local government use.

COLLECTION

Sales of prepaid wireless communications of ten (10) minutes or less, or with a value of five dollars (\$5) or less. Any sales of prepaid wireless communications access meant for resale or for use by state or local government use.

DISTRIBUTION

1% of the collected monies will be retained by the Department of Revenue for administrative costs. All remaining monies will be paid to counties that impose 911 emergency tax.

CONTACT

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

PROPERTY TAX

YIELD	
Mineral Production	\$1,189,035,580
Commercial	\$141,561,819
Industrial	\$162,293,960
Residential	\$677,039,480
Agricultural	\$28,226,655
FY23 Tax Collected and Paid:	\$2,198,157,494

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	
Electricity	\$1,503,412
Pipeline	\$1,162,252
Telecom	\$127,079
FY23 Tax Collected and Paid:	\$2,792,743

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

FY23 Tax Collected and Paid:

\$1,664,722

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 2021 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)

YIELD	
County Allocation	\$9,273,862
Municipal Distributions	\$275,347,538
General	\$214,471,708
Specific Purpose	\$90,164,924
Resort District	\$4,497,295
Economic Development	\$4,995,429
FY23 Tax Collected and Paid:	\$598,750,756

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.

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.

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

SALES AND USE TAX (STATE)

YIELD	
Sales	\$573,754,172
Use	\$60,271,322
FY23 Tax Collected and Paid:	\$634,025,494

LAW

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

BASIS

Gross receipts from sales of tangible personal property and select services to tangible personal property 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

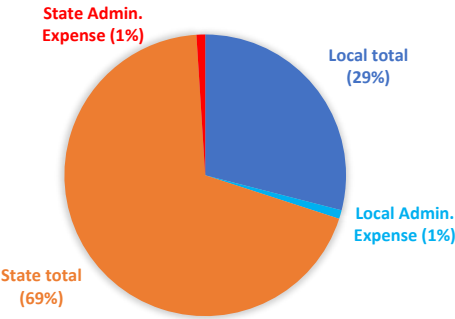
69% to State General Fund, 31% (less administrative costs) to cities, towns and counties. Based on the actual sales and use tax collection in each county and the relationship of urban population to the total population in each according to the last federal census.

CONTACT

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

THE POWER OF A PENNY

SALES TAX BREAKDOWN		(\$)
Local total (29%)		\$359,259,108
Local Admin. Expense (1%)		\$12,388,245
State total (69%)		\$854,788,911
State Admin. Expense (1%)		\$12,388,245
FY23 Total Sales Tax Collected:		\$1,238,824,509



		STATE SALES AND USE TOTAL (70%)	LOCAL SALES AND USE TOTAL (30%)
Statewide	\$921,522,541	\$645,065,779	\$276,456,762
General purpose	\$216,637,831	\$151,646,482	\$64,991,349
Specific purpose	\$91,075,568	\$63,752,898	\$27,322,670
Municipal purpose	---	---	---
Resort District	\$4,542,720	\$3,179,904	\$1,362,816
Econ Development	\$5,045,849	\$3,532,094	\$1,513,755
Total	\$1,238,824,509	\$867,177,156	\$371,647,353

Note: Resort Districts are distributed first by source of sale and second by proportional population. Everything but the statewide sales tax is approved by the County Commission to be voted on by the community. The State Legislature sets the statewide amounts.

SALES TAX TYPE	AMOUNT	COUNTIES & DISTRICTS THAT LEVY
Statewide	\$0.04	23
General Purpose	\$0.01	21
Specific Purpose	\$0.01	12
Municipal Purpose	\$0.01	none at this time
Resort District	\$0.03	2
Econ Development	\$0.01	2

STATEWIDE SALES & USE TAX

COUNTY	STATEWIDE SALES	STATEWIDE USE	TOTAL SALES & USE
Albany	\$34,412,071	\$2,483,273	\$36,895,344
Big Horn	\$8,688,308	\$1,676,890	\$10,365,198
Campbell	\$135,611,477	\$7,336,030	\$142,947,507
Carbon	\$23,700,258	\$3,624,366	\$27,324,624
Converse	\$63,028,692	\$2,628,913	\$65,657,605
Crook	\$7,129,790	\$1,444,981	\$8,574,771
Fremont	\$32,571,943	\$2,380,047	\$34,951,989
Goshen	\$8,973,062	\$1,228,131	\$10,201,194
Hot Springs	\$4,763,024	\$274,687	\$5,037,712
Johnson	\$10,909,199	\$622,637	\$11,531,836
Laramie	\$119,343,105	\$12,480,245	\$131,823,350
Lincoln	\$21,031,395	\$4,789,601	\$25,820,996
Natrona	\$95,990,501	\$7,183,264	\$103,173,765
Niobrara	\$2,097,868	\$360,132	\$2,458,000
Park	\$36,313,660	\$3,404,094	\$39,717,754
Platte	\$7,654,949	\$4,997,127	\$12,652,076
Sheridan	\$31,331,684	\$2,852,625	\$34,184,309
Sublette	\$18,687,693	\$2,234,733	\$20,922,426
Sweetwater	\$58,224,700	\$13,864,379	\$72,089,078
Teton	\$83,493,482	\$7,312,322	\$90,805,803
Uinta	\$18,333,193	\$2,707,627	\$21,040,820
Washakie	\$7,190,160	\$826,819	\$8,016,980
Weston	\$4,593,069	\$736,338	\$5,329,407
Total	\$921,522,541		

GENERAL PURPOSE SALES & USE TAX

COUNTY	GENERAL PURPOSE SALES	GENERAL PURPOSE USE	TOTAL SALES & USE
Albany	\$8,667,857	\$622,016	\$9,289,873
Big Horn	\$2,190,407	\$420,603	\$2,611,010
Campbell	\$34,068,261	\$1,841,662	\$35,909,923
Carbon	\$5,963,487	\$907,247	\$6,870,734
Converse	\$15,835,742	\$660,985	\$16,496,727
Crook	\$1,798,848	\$362,102	\$2,160,949
Fremont	\$8,207,419	\$596,913	\$8,804,332
Goshen	\$2,263,826	\$307,289	\$2,571,115
Hot Springs	\$1,201,751	\$68,871	\$1,270,622
Johnson	\$2,747,070	\$155,817	\$2,902,886
Laramie	\$30,069,900	\$3,126,715	\$33,196,615
Lincoln	\$5,299,455	\$1,198,962	\$6,498,418
Natrona	\$24,178,918	\$1,800,201	\$25,979,120
Niobrara	\$529,180	\$90,104	\$619,284
Park	---	---	---
Platte	\$1,932,047	\$1,252,137	\$3,184,184
Sheridan	\$7,901,537	\$714,855	\$8,616,391
Sublette	---	---	---
Sweetwater	\$14,653,903	\$3,475,860	\$18,129,763
Teton	\$21,036,316	\$1,832,622	\$22,868,938
Uinta	\$4,618,815	\$677,308	\$5,296,122
Washakie	\$1,811,942	\$207,368	\$2,019,310
Weston	\$1,157,141	\$184,374	\$1,341,515
Total	\$216,637,831		

SPECIFIC PURPOSE SALES & USE TAX

COUNTY	SPECIFIC PURPOSE SALES	SPECIFIC PURPOSE USE	TOTAL SALES & USE
Albany	\$8,667,854	\$622,016	\$9,289,870
Big Horn	---	---	---
Campbell	\$251	---	\$251
Carbon	\$5,954,381	\$906,099	\$6,860,480
Converse	\$680	---	\$680
Crook	\$1,796,867	\$362,102	\$2,158,968
Fremont	---	---	---
Goshen	---	---	---
Hot Springs	\$1,201,454	\$68,857	\$1,270,310
Johnson	\$301,891	\$13,026	\$314,917
Laramie	\$30,000,544	\$3,086,570	\$33,087,114
Lincoln	---	---	---
Natrona	---	---	---
Niobrara	\$528,866	\$90,104	\$618,970
Park	\$1,389	\$445	\$1,834
Platte	\$1,932,047	\$1,252,137	\$3,184,184
Sheridan	\$7,901,537	\$714,855	\$8,616,391
Sublette	---	---	---
Sweetwater	\$2,161,024	\$556,472	\$2,717,497
Teton	\$21,036,460	\$1,832,221	\$22,868,682
Uinta	---	---	---
Washakie	\$3	---	\$3
Weston	\$72,386	\$13,032	\$85,418
Total			\$91,075,568

MUNICIPAL PURPOSE SALES & USE TAX

COUNTY	MUNICIPAL PURPOSE SALES	MUNICIPAL PURPOSE USE	TOTAL SALES & USE
Albany	---	---	---
Big Horn	---	---	---
Campbell	---	---	---
Carbon	---	---	---
Converse	---	---	---
Crook	---	---	---
Fremont	---	---	---
Goshen	---	---	---
Hot Springs	---	---	---
Johnson	---	---	---
Laramie	---	---	---
Lincoln	---	---	---
Natrona	---	---	---
Niobrara	---	---	---
Park	---	---	---
Platte	---	---	---
Sheridan	---	---	---
Sublette	---	---	---
Sweetwater	---	---	---
Teton	---	---	---
Uinta	---	---	---
Washakie	---	---	---
Weston	---	---	---

RESORT DISTRICT SALES & USE TAX

COUNTY	RESORT DISTRICT SALES	RESORT DISTRICT USE	TOTAL SALES & USE
Albany	---	---	---
Big Horn	---	---	---
Campbell	---	---	---
Carbon	---	---	---
Converse	---	---	---
Crook	---	---	---
Fremont	---	---	---
Goshen	---	---	---
Hot Springs	---	---	---
Johnson	---	---	---
Laramie	---	---	---
Lincoln	---	---	---
Natrona	---	---	---
Niobrara	---	---	---
Park	---	---	---
Platte	---	---	---
Sheridan	---	---	---
Sublette	---	---	---
Sweetwater	---	---	---
Teton (Grand Targhee/2%, Teton Village/2%)	\$4,341,041	\$201,679	\$4,542,720
Uinta	---	---	---
Washakie	---	---	---
Weston	---	---	---
Total			\$4,542,720

ECONOMIC DEVELOPMENT SALES & USE TAX

COUNTY	ECON DEV SALES	ECON DEV USE	TOTAL SALES & USE
Albany	---	---	---
Big Horn	---	---	---
Campbell	---	---	---
Carbon	---	---	---
Converse	---	---	---
Crook	---	---	---
Fremont (.5%)	\$4,102,336	\$300,737	\$4,403,072
Goshen (.25%)	\$565,955	\$76,822	\$642,776
Hot Springs	---	---	---
Johnson	---	---	---
Laramie	---	---	---
Lincoln	---	---	---
Natrona	---	---	---
Niobrara	---	---	---
Park	---	---	---
Platte	---	---	---
Sheridan	---	---	---
Sublette	---	---	---
Sweetwater	---	---	---
Teton	---	---	---
Uinta	---	---	---
Washakie	---	---	---
Weston	---	---	---
Total			\$4,762,866

SEVERANCE TAX

YIELD

Mineral Name	Taxable Value	Tax Collected
Bentonite	\$83,916,428	\$1,678,329
Clay	\$222,606	\$4,452
Decorative Stone	\$320,038	\$6,401
Frac Sand	\$5,973,622	\$119,472
Gold	\$850	\$17
Granite Ballast	\$3,709,717	\$74,194
Gypsum	\$1,318,878	\$26,378
Jade	---	---
Leonardite	\$1,595,816	\$31,916
Limestone	\$10,018,996	\$200,380
Moss Rock	\$107,910	\$2,158
Natural Gas	\$6,256,097,281	\$375,365,837
Oil	\$7,667,800,744	\$460,068,045
Sand and Gravel	\$28,239,143	\$564,783
Shale	\$1,015,244	\$20,305
Silver	---	---
Surface Coal	\$2,646,250,338	\$185,237,524
Trona	\$566,347,854	\$21,238,045
Underground Coal	\$15,696,369	\$588,614
Uranium Variable A	\$647,093	\$25,884
Zeolite	---	---

FY23 Tax Collected and Paid:

\$17,289,278,927 \$1,045,252,732

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% (6.5% effective 7/1/22)

Coal - Underground Mines:

Trona*: 4.00%

Uranium*: 4.00%

Other Miscellaneous Minerals: 2.00%

**Due to the implementation of 39-14-205n rates vary for production 4%-5%*

***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*

SEVERANCE TAX (CONTINUED)

New production of oil and gas- the first 6 months of production will be at 4% severance rate if the previous 12 month rolling average price is below \$50/bbl for WTI (West Texas Intermediate) oil and \$2.95 per mcf Henry Hub natural gas prices.

For months 7-12 after first production will be at 5% severance tax rate if the previous 12 month rolling average price is below \$50/bbl for WTI (West Texas Intermediate) oil and \$2.95 per mcf Henry Hub natural gas prices.

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.

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

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

SKILL-BASED AMUSEMENT GAME TAX

YIELD

FY23 Tax Collected and Paid:

\$5,164,649

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.

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

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

UNEMPLOYMENT INSURANCE

YIELD

CY23 Tax Collected and Paid: **\$35,707,337**

Note: Balance in Federal UI trust fund as of August 2023 is **\$473,762,224**

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 CY23 is \$29,100.

RATE

The Unemployment Tax Rates in Wyoming are assigned per W.S. 27-3 Article 5. Employers with at least three years of "experience" on their account will be assigned a base rate calculated on their specific benefit ratio. They will also be assigned three additional rate factors. The base rate and these three factors when added together will result in their total tax rate for the calendar year. If an employer fails to complete their registration prior to submitting their report, they will be assigned the highest base rate possible which is 8.5%.

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	\$1,716,039
County Share	\$2,574,059
FY23 Tax Collected and Paid:	\$4,290,098

LAW

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

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. 40% is deposited in 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	
FY23 Tax Collected and Paid:	\$214,591,083
Total paid in both medical expenses and indemnity benefits:	\$165,955,827
Workers' Compensation Account Balance as of 6/30/23	\$2,604,815,748

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 extra-hazardous 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

The background features a dark blue field with a large, stylized, light blue and white flower at the bottom. Above the flower are several vertical lines in shades of blue and white. In the top corners, there are geometric patterns resembling stylized flags or banners with white dots and lines.

HOW WYOMING COMPARES 2023

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 FY22 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 and billions of dollars.

STATE POPULATIONS OVER TIME

STATE	2020	2021	2022
Alabama	5,024,803	5,039,877	5,074,296
Alaska	732,441	732,673	733,583
Arizona	7,177,986	7,276,316	7,359,197
Arkansas	3,012,232	3,025,891	3,045,637
California	39,499,738	39,237,836	39,029,342
Colorado	5,784,308	5,812,069	5,839,926
Connecticut	3,600,260	3,605,597	3,626,205
Delaware	991,886	1,003,384	1,018,396
Florida	21,569,932	21,781,128	22,244,823
Georgia	10,725,800	10,799,566	10,912,876
Hawaii	1,451,911	1,441,553	1,440,196
Idaho	1,847,772	1,900,923	1,939,033
Illinois	12,785,245	12,671,469	12,582,032
Indiana	6,785,644	6,805,985	6,833,037
Iowa	3,188,669	3,193,079	3,200,517
Kansas	2,935,880	2,934,582	2,937,150
Kentucky	4,503,958	4,509,394	4,512,310
Louisiana	4,651,203	4,624,047	4,590,241
Maine	1,362,280	1,372,247	1,385,340
Maryland	6,172,679	6,165,129	6,164,660
Massachusetts	7,022,220	6,984,723	6,981,974
Michigan	10,067,664	10,050,811	10,034,113
Minnesota	5,707,165	5,707,390	5,717,184
Mississippi	2,956,870	2,949,965	2,940,057
Missouri	6,154,481	6,168,187	6,177,957
Montana	1,086,193	1,104,271	1,122,867
Nebraska	1,961,455	1,963,692	1,967,923
Nevada	3,114,071	3,143,991	3,177,772
New Hampshire	1,377,848	1,388,992	1,395,231
New Jersey	9,279,743	9,267,130	9,261,699
New Mexico	2,117,566	2,115,877	2,113,344
New York	20,154,933	19,835,913	19,677,151
North Carolina	10,457,177	10,551,162	10,698,973
North Dakota	778,962	774,948	779,261
Ohio	11,790,587	11,780,017	11,756,058
Oklahoma	3,962,031	3,986,639	4,019,800
Oregon	4,241,544	4,246,155	4,240,137
Pennsylvania	12,989,625	12,964,056	12,972,008
Rhode Island	1,096,229	1,095,610	1,093,734
South Carolina	5,130,729	5,190,705	5,282,634
South Dakota	887,099	895,376	909,824
Tennessee	6,920,119	6,975,218	7,051,339
Texas	29,217,653	29,527,941	30,029,572
Utah	3,281,684	3,337,975	3,380,800
Vermont	642,495	645,570	647,064
Virginia	8,632,044	8,642,274	8,683,619
Washington	7,718,785	7,738,692	7,785,786
West Virginia	1,789,798	1,782,959	1,775,156
Wisconsin	5,892,323	5,895,908	5,892,539
Wyoming	577,267	578,803	581,381
United States	330,810,987	331,223,695	332,615,754

SOURCE: U.S. Census Bureau

STATE GENERAL REVENUE

STATE	STATE AND LOCAL GOVERNMENT (\$,000)	PER CAPITA	RANK	FED AID % OF GEN REVENUE
Alabama	\$54,522,813	\$10,744.90	35	40.70%
Alaska	\$13,831,140	\$18,854.23	1	50.70%
Arizona	\$72,869,572	\$9,901.84	41	46.90%
Arkansas	\$31,835,606	\$10,452.86	38	39.60%
California	\$630,739,237	\$16,160.64	4	31.20%
Colorado	\$69,274,901	\$11,862.29	23	34.10%
Connecticut	\$52,678,503	\$14,527.17	10	29.90%
Delaware	\$15,022,050	\$14,750.70	8	38.20%
Florida	\$204,950,804	\$9,213.42	47	36.50%
Georgia	\$99,567,604	\$9,123.86	48	37.10%
Hawaii	\$21,848,312	\$15,170.37	6	24.40%
Idaho	\$17,888,830	\$9,225.64	46	40.80%
Illinois	\$153,148,934	\$12,172.04	20	31.90%
Indiana	\$76,987,790	\$11,266.99	30	39.80%
Iowa	\$39,121,863	\$12,223.61	19	30.00%
Kansas	\$34,163,979	\$11,631.68	26	27.70%
Kentucky	\$49,827,872	\$11,042.65	32	44.40%
Louisiana	\$54,086,165	\$11,782.86	24	50.70%
Maine	\$16,658,112	\$12,024.57	21	42.90%
Maryland	\$77,615,035	\$12,590.32	18	33.50%
Massachusetts	\$101,959,370	\$14,603.23	9	32.40%
Michigan	\$108,377,226	\$10,800.88	34	38.40%
Minnesota	\$74,288,174	\$12,993.84	15	31.00%
Mississippi	\$32,068,803	\$10,907.54	33	47.10%
Missouri	\$58,688,743	\$9,499.70	44	44.60%
Montana	\$13,116,785	\$11,681.51	25	46.50%
Nebraska	\$23,402,214	\$11,891.83	22	37.80%
Nevada	\$29,781,350	\$9,371.77	45	33.00%
New Hampshire	\$13,762,500	\$9,863.96	42	42.40%
New Jersey	\$122,518,130	\$13,228.47	14	27.20%
New Mexico	\$30,669,204	\$14,512.17	11	40.60%
New York	\$356,444,203	\$18,114.62	2	37.00%
North Carolina	\$111,838,217	\$10,453.17	37	36.20%
North Dakota	\$12,175,189	\$15,624.02	5	34.10%
Ohio	\$131,646,730	\$11,198.20	31	38.90%
Oklahoma	\$38,796,126	\$9,651.26	43	36.70%
Oregon	\$58,058,543	\$13,692.61	13	36.80%
Pennsylvania	\$164,422,234	\$12,675.16	17	39.00%
Rhode Island	\$16,170,507	\$14,784.68	7	42.80%
South Carolina	\$53,025,009	\$10,037.61	40	37.60%
South Dakota	\$8,211,082	\$9,024.91	49	50.20%
Tennessee	\$61,957,833	\$8,786.68	50	40.00%
Texas	\$310,103,228	\$10,326.59	39	39.20%
Utah	\$39,269,147	\$11,615.34	27	27.30%
Vermont	\$8,995,657	\$13,902.27	12	43.50%
Virginia	\$100,596,796	\$11,584.66	28	27.80%
Washington	\$100,010,400	\$12,845.25	16	28.70%
West Virginia	\$20,271,833	\$11,419.75	29	44.40%
Wisconsin	\$62,439,805	\$10,596.42	36	31.30%
Wyoming	\$9,844,705	\$16,933.31	3	56.30%

SOURCE: Tax Foundation; U.S. Census Bureau

FEDERAL REVENUE

STATE	STATE AND LOCAL GOVERNMENT TOTAL (\$,000)	PER CAPITA	RANK
Alabama	\$16,998,858	\$3,349.99	25
Alaska	\$5,592,913	\$7,624.10	1
Arizona	\$27,432,509	\$3,727.65	17
Arkansas	\$11,186,977	\$3,673.12	19
California	\$143,666,434	\$3,680.99	18
Colorado	\$16,366,821	\$2,802.57	37
Connecticut	\$12,902,285	\$3,558.07	22
Delaware	\$5,327,825	\$5,231.58	5
Florida	\$51,844,049	\$2,330.61	50
Georgia	\$29,074,098	\$2,664.20	41
Hawaii	\$6,159,252	\$4,276.68	12
Idaho	\$5,376,305	\$2,772.67	38
Illinois	\$36,546,981	\$2,904.70	33
Indiana	\$22,989,320	\$3,364.44	24
Iowa	\$9,167,082	\$2,864.25	34
Kansas	\$7,127,030	\$2,426.51	49
Kentucky	\$19,280,320	\$4,272.83	13
Louisiana	\$21,390,571	\$4,660.01	9
Maine	\$5,055,735	\$3,649.45	20
Maryland	\$21,588,728	\$3,502.01	23
Massachusetts	\$30,010,111	\$4,298.23	11
Michigan	\$32,352,242	\$3,224.23	27
Minnesota	\$17,663,511	\$3,089.55	30
Mississippi	\$11,281,885	\$3,837.30	16
Missouri	\$16,248,335	\$2,630.05	43
Montana	\$5,524,057	\$4,919.60	8
Nebraska	\$5,998,891	\$3,048.34	31
Nevada	\$7,749,097	\$2,438.53	48
New Hampshire	\$3,821,908	\$2,739.27	39
New Jersey	\$26,019,270	\$2,809.34	36
New Mexico	\$12,599,835	\$5,962.04	3
New York	\$97,176,126	\$4,938.53	7
North Carolina	\$31,391,893	\$2,934.10	32
North Dakota	\$3,991,139	\$5,121.70	6
Ohio	\$39,353,733	\$3,347.53	26
Oklahoma	\$11,002,177	\$2,737.00	40
Oregon	\$15,449,768	\$3,643.70	21
Pennsylvania	\$50,401,185	\$3,885.38	15
Rhode Island	\$6,599,740	\$6,034.14	2
South Carolina	\$13,417,594	\$2,539.94	46
South Dakota	\$2,307,828	\$2,536.57	47
Tennessee	\$18,683,102	\$2,649.58	42
Texas	\$93,357,244	\$3,108.84	29
Utah	\$8,771,103	\$2,594.39	44
Vermont	\$2,786,406	\$4,306.23	10
Virginia	\$24,701,904	\$2,844.66	35
Washington	\$24,457,914	\$3,141.35	28
West Virginia	\$7,283,083	\$4,102.78	14
Wisconsin	\$14,981,194	\$2,542.40	45
Wyoming	\$3,433,945	\$5,906.53	4

SOURCE: U.S. Census Bureau

TAX REVENUE

STATE	STATE GOVERNMENT (\$,000)	LOCAL GOVERNMENT (\$,000)	COMBINED (\$,000)
Alabama	\$14,251,329	\$7,145,253	\$21,396,582
Alaska	\$1,053,400	\$2,022,012	\$3,075,412
Arizona	\$20,817,605	\$12,892,688	\$33,710,293
Arkansas	\$11,726,678	\$2,979,828	\$14,706,506
California	\$248,188,154	\$112,594,874	\$360,783,028
Colorado	\$18,817,848	\$18,396,789	\$37,214,637
Connecticut	\$22,066,648	\$12,079,928	\$34,146,576
Delaware	\$5,395,712	\$1,353,243	\$6,748,955
Florida	\$49,314,384	\$46,313,371	\$95,627,755
Georgia	\$27,850,996	\$21,532,703	\$49,383,699
Hawaii	\$11,487,853	\$4,201,207	\$15,689,060
Idaho	\$8,112,261	\$4,400,264	\$12,512,525
Illinois	\$55,531,962	\$37,717,771	\$93,249,733
Indiana	\$26,645,852	\$9,882,167	\$36,528,019
Iowa	\$11,816,502	\$7,138,209	\$18,954,711
Kansas	\$11,615,757	\$5,847,269	\$17,463,026
Kentucky	\$14,617,202	\$6,448,643	\$21,065,845
Louisiana	\$12,257,234	\$10,115,576	\$22,372,810
Maine	\$5,452,250	\$3,900,358	\$9,352,608
Maryland	\$25,220,541	\$19,496,591	\$44,717,132
Massachusetts	\$36,336,125	\$20,327,972	\$56,664,097
Michigan	\$34,431,625	\$15,559,936	\$49,991,561
Minnesota	\$31,793,412	\$10,796,604	\$42,590,016
Mississippi	\$9,353,158	\$3,746,392	\$13,099,550
Missouri	\$15,091,423	\$13,521,405	\$28,612,828
Montana	\$3,880,366	\$1,764,692	\$5,645,058
Nebraska	\$6,960,988	\$5,514,166	\$12,475,154
Nevada	\$10,416,344	\$5,647,905	\$16,064,249
New Hampshire	\$3,213,039	\$4,291,290	\$7,504,329
New Jersey	\$43,683,029	\$33,288,954	\$76,971,983
New Mexico	\$7,471,575	\$3,483,243	\$10,954,818
New York	\$93,503,736	\$111,646,813	\$205,150,549
North Carolina	\$34,711,694	\$16,946,481	\$51,658,175
North Dakota	\$3,908,672	\$1,546,131	\$5,454,803
Ohio	\$34,909,388	\$27,942,129	\$62,851,517
Oklahoma	\$11,299,244	\$6,523,347	\$17,822,591
Oregon	\$17,799,808	\$9,803,889	\$27,603,697
Pennsylvania	\$49,571,347	\$31,819,006	\$81,390,353
Rhode Island	\$4,344,340	\$2,772,384	\$7,116,724
South Carolina	\$13,286,248	\$9,633,113	\$22,919,361
South Dakota	\$2,149,543	\$2,021,979	\$4,171,522
Tennessee	\$19,977,968	\$9,700,504	\$29,678,472
Texas	\$65,377,430	\$78,297,409	\$143,674,839
Utah	\$12,631,617	\$6,241,146	\$18,872,763
Vermont	\$4,102,929	\$767,517	\$4,870,446
Virginia	\$32,328,105	\$21,236,665	\$53,564,770
Washington	\$32,614,091	\$18,960,237	\$51,574,328
West Virginia	\$6,046,197	\$2,339,852	\$8,386,049
Wisconsin	\$22,300,918	\$11,247,713	\$33,548,631
Wyoming	\$1,874,876	\$1,140,806	\$3,015,682

SOURCE: Tax Foundation; U.S. Census Bureau

PROPERTY TAX REVENUE

STATE	STATE GOVERNMENT (\$,000)	LOCAL GOVERNMENT (\$,000)	COMBINED (\$,000)
Alabama	\$468,015	\$2,861,008	\$3,329,023
Alaska	\$120,028	\$1,587,176	\$1,707,204
Arizona	\$1,266,990	\$7,838,718	\$9,105,708
Arkansas	\$1,308,040	\$1,216,005	\$2,524,045
California	\$3,151,488	\$78,924,996	\$82,076,484
Colorado	N/A	\$12,034,572	\$12,034,572
Connecticut	N/A	\$11,870,805	\$11,870,805
Delaware	N/A	\$1,110,532	\$1,110,532
Florida	N/A	\$35,443,117	\$35,443,117
Georgia	\$732,325	\$14,349,316	\$15,081,641
Hawaii	N/A	\$2,321,006	\$2,321,006
Idaho	N/A	\$2,108,600	\$2,108,600
Illinois	\$59,589	\$31,192,061	\$31,251,650
Indiana	\$13,876	\$8,227,707	\$8,241,583
Iowa	\$2,024	\$6,191,362	\$6,193,386
Kansas	\$815,701	\$4,444,475	\$5,260,176
Kentucky	\$707,461	\$3,656,746	\$4,364,207
Louisiana	\$103,750	\$4,487,213	\$4,590,963
Maine	\$44,636	\$3,859,470	\$3,904,106
Maryland	\$893,215	\$10,310,217	\$11,203,432
Massachusetts	\$10,368	\$19,559,032	\$19,569,400
Michigan	\$2,396,416	\$14,284,357	\$16,680,773
Minnesota	\$809,160	\$9,869,389	\$10,678,549
Mississippi	\$29,885	\$3,527,436	\$3,557,321
Missouri	\$37,418	\$8,189,285	\$8,226,703
Montana	\$334,759	\$1,701,217	\$2,035,976
Nebraska	\$123	\$4,263,776	\$4,263,899
Nevada	\$386,450	\$3,436,230	\$3,822,680
New Hampshire	\$401,407	\$4,187,409	\$4,588,816
New Jersey	\$5,166	\$32,787,887	\$32,793,053
New Mexico	\$91,813	\$1,888,437	\$1,980,250
New York	N/A	\$66,384,750	\$66,384,750
North Carolina	N/A	\$11,862,825	\$11,862,825
North Dakota	\$5,207	\$1,214,656	\$1,219,863
Ohio	N/A	\$18,256,164	\$18,256,164
Oklahoma	N/A	\$3,662,013	\$3,662,013
Oregon	\$21,310	\$7,694,886	\$7,716,196
Pennsylvania	\$40,395	\$21,795,574	\$21,835,969
Rhode Island	\$3,864	\$2,696,850	\$2,700,714
South Carolina	\$78,975	\$7,087,500	\$7,166,475
South Dakota	N/A	\$1,488,436	\$1,488,436
Tennessee	N/A	\$6,455,899	\$6,455,899
Texas	N/A	\$65,553,293	\$65,553,293
Utah	N/A	\$4,104,422	\$4,104,422
Vermont	\$1,203,059	\$732,497	\$1,935,556
Virginia	\$43,332	\$16,523,512	\$16,566,844
Washington	\$4,350,245	\$10,361,398	\$14,711,643
West Virginia	\$8,122	\$1,913,771	\$1,921,893
Wisconsin	\$95,757	\$10,389,909	\$10,485,666
Wyoming	\$295,925	\$955,867	\$1,251,792

SOURCE: Tax Foundation; U.S. Census Bureau

SALES AND USE TAX RATES

STATE	STATE TAX RATE	AVERAGE LOCAL TAX	TOTAL
Alabama	4.00%	5.25%	9.25%
Alaska	0.00%	1.76%	1.76%
Arizona	5.60%	2.77%	8.37%
Arkansas	6.50%	2.96%	9.46%
California	7.25%	1.57%	8.82%
Colorado	2.90%	4.88%	7.78%
Connecticut	6.35%	0.00%	6.35%
Delaware	0.00%	0.00%	0.00%
Florida	6.00%	1.02%	7.02%
Georgia	4.00%	3.40%	7.40%
Hawaii	4.00%	0.44%	4.44%
Idaho	6.00%	0.02%	6.02%
Illinois	6.25%	2.57%	8.82%
Indiana	7.00%	0.00%	7.00%
Iowa	6.00%	0.94%	6.94%
Kansas	6.50%	2.16%	8.66%
Kentucky	6.00%	0.00%	6.00%
Louisiana	4.45%	5.10%	9.55%
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%	0.61%	7.49%
Mississippi	7.00%	0.07%	7.07%
Missouri	4.23%	4.11%	8.33%
Montana	0.00%	0.00%	0.00%
Nebraska	5.50%	1.45%	6.95%
Nevada	6.85%	1.38%	8.23%
New Hampshire	0.00%	0.00%	0.00%
New Jersey	6.63%	-0.03%	6.60%
New Mexico	5.00%	2.72%	7.72%
New York	4.00%	4.52%	8.52%
North Carolina	4.75%	2.24%	6.99%
North Dakota	5.00%	1.97%	6.97%
Ohio	5.75%	1.49%	7.24%
Oklahoma	4.50%	4.48%	8.98%
Oregon	0.00%	0.00%	0.00%
Pennsylvania	6.00%	0.34%	6.34%
Rhode Island	7.00%	0.00%	7.00%
South Carolina	6.00%	1.43%	7.43%
South Dakota	4.50%	1.90%	6.40%
Tennessee	7.00%	2.55%	9.55%
Texas	6.25%	1.95%	8.20%
Utah	6.10%	1.09%	7.19%
Vermont	6.00%	0.30%	6.30%
Virginia	5.30%	0.45%	5.75%
Washington	6.50%	2.36%	8.86%
West Virginia	6.00%	0.55%	6.55%
Wisconsin	5.00%	0.43%	5.43%
Wyoming	4.00%	1.36%	5.36%

SOURCE: U.S. Census Bureau

SALES AND USE TAX REVENUE

STATE	STATE GOVERNMENT (\$,000)	LOCAL GOVERNMENT (\$,000)	COMBINED (\$,000)
Alabama	\$7,014,522	\$3,479,389	\$10,493,911
Alaska	\$267,842	\$400,415	\$668,257
Arizona	\$11,290,897	\$4,491,348	\$15,782,245
Arkansas	\$5,752,828	\$1,717,604	\$7,470,432
California	\$61,191,853	\$23,034,072	\$84,225,925
Colorado	\$6,572,936	\$5,763,875	\$12,336,811
Connecticut	\$8,148,270	\$0	\$8,148,270
Delaware	\$587,923	\$17,709	\$605,632
Florida	\$38,522,113	\$8,103,137	\$46,625,250
Georgia	\$10,257,930	\$6,572,471	\$16,830,401
Hawaii	\$4,147,624	\$540,363	\$4,687,987
Idaho	\$3,180,226	\$74,950	\$3,255,176
Illinois	\$23,486,335	\$5,718,379	\$29,204,714
Indiana	\$13,847,723	\$184,772	\$14,032,495
Iowa	\$5,522,117	\$746,967	\$6,269,084
Kansas	\$4,970,129	\$1,224,877	\$6,195,006
Kentucky	\$7,088,138	\$758,880	\$7,847,018
Louisiana	\$6,853,513	\$5,412,271	\$12,265,784
Maine	\$2,629,517	\$7,609	\$2,637,126
Maryland	\$10,587,203	\$841,493	\$11,428,696
Massachusetts	\$10,427,871	\$286,530	\$10,714,401
Michigan	\$15,925,763	\$240,271	\$16,166,034
Minnesota	\$11,204,458	\$604,173	\$11,808,631
Mississippi	\$5,657,362	\$116,971	\$5,774,333
Missouri	\$5,945,293	\$4,129,047	\$10,074,340
Montana	\$768,499	\$23,473	\$791,972
Nebraska	\$3,040,622	\$581,971	\$3,622,593
Nevada	\$8,392,630	\$1,742,629	\$10,135,259
New Hampshire	\$977,640	\$7,815	\$985,455
New Jersey	\$17,871,986	\$93,060	\$17,965,046
New Mexico	\$3,822,575	\$1,540,780	\$5,363,355
New York	\$27,164,353	\$18,988,192	\$46,152,545
North Carolina	\$14,568,180	\$4,436,523	\$19,004,703
North Dakota	\$1,426,888	\$301,278	\$1,728,166
Ohio	\$22,148,518	\$2,755,929	\$24,904,447
Oklahoma	\$4,975,670	\$2,705,414	\$7,681,084
Oregon	\$2,386,620	\$727,075	\$3,113,695
Pennsylvania	\$24,412,646	\$1,388,902	\$25,801,548
Rhode Island	\$2,131,988	\$24,133	\$2,156,121
South Carolina	\$6,119,790	\$1,695,327	\$7,815,117
South Dakota	\$1,783,982	\$446,167	\$2,230,149
Tennessee	\$14,492,861	\$2,797,553	\$17,290,414
Texas	\$56,641,560	\$11,499,950	\$68,141,510
Utah	\$4,803,232	\$1,916,683	\$6,719,915
Vermont	\$1,247,617	\$24,216	\$1,271,833
Virginia	\$11,719,392	\$3,065,127	\$14,784,519
Washington	\$24,013,256	\$7,149,826	\$31,163,082
West Virginia	\$2,968,554	\$157,310	\$3,125,864
Wisconsin	\$9,184,622	\$563,472	\$9,748,094
Wyoming	\$927,089	\$121,939	\$1,049,028

SOURCE: U.S. Census Bureau

MOTOR FUELS TAX REVENUE

STATE	STATE AND LOCAL GOVERNMENT (\$,000)	PER CAPITA	TAX RATE	RANK
Alabama	\$990,799	\$195.26	\$0.28	16
Alaska	\$56,561	\$77.10	\$0.15	49
Arizona	\$844,828	\$1,151.65	\$0.19	1
Arkansas	\$588,229	\$193.14	\$0.25	18
California	\$7,659,320	\$196.25	\$0.68	15
Colorado	\$618,724	\$105.95	\$0.22	45
Connecticut	\$469,851	\$129.57	\$0.36	39
Delaware	\$124,842	\$122.59	\$0.23	40
Florida	\$3,700,648	\$166.36	\$0.44	25
Georgia	\$1,781,682	\$163.26	\$0.38	27
Hawaii	\$148,738	\$103.28	\$0.52	46
Idaho	\$405,050	\$208.89	\$0.33	10
Illinois	\$2,498,546	\$198.58	\$0.60	13
Indiana	\$1,545,637	\$226.20	\$0.50	4
Iowa	\$673,571	\$210.46	\$0.30	9
Kansas	\$445,472	\$151.67	\$0.24	34
Kentucky	\$699,875	\$155.10	\$0.26	32
Louisiana	\$639,727	\$139.37	\$0.20	37
Maine	\$231,938	\$167.42	\$0.30	24
Maryland	\$1,025,338	\$166.33	\$0.36	26
Massachusetts	\$662,932	\$94.95	\$0.27	47
Michigan	\$1,336,795	\$133.23	\$0.45	38
Minnesota	\$844,730	\$147.75	\$0.31	35
Mississippi	\$457,970	\$155.77	\$0.19	31
Missouri	\$696,002	\$112.66	\$0.20	43
Montana	\$274,353	\$244.33	\$0.33	2
Nebraska	\$415,141	\$210.95	\$0.26	8
Nevada	\$652,204	\$205.24	\$0.50	12
New Hampshire	\$117,200	\$84.00	\$0.24	48
New Jersey	\$386,173	\$41.70	\$0.50	51
New Mexico	\$230,303	\$108.98	\$0.19	44
New York	\$1,465,180	\$74.46	\$0.48	50
North Carolina	\$2,113,248	\$197.52	\$0.39	14
North Dakota	\$173,157	\$222.21	\$0.23	6
Ohio	\$2,550,950	\$216.99	\$0.40	7
Oklahoma	\$571,408	\$142.15	\$0.20	36
Oregon	\$653,725	\$154.18	\$0.39	33
Pennsylvania	\$3,031,113	\$233.67	\$0.59	3
Rhode Island	\$130,104	\$118.95	\$0.35	42
South Carolina	\$838,264	\$158.68	\$0.27	29
South Dakota	\$189,960	\$208.79	\$0.30	11
Tennessee	\$1,210,808	\$171.71	\$0.27	21
Texas	\$3,596,892	\$119.78	\$0.20	41
Utah	\$534,738	\$158.17	\$0.32	30
Vermont	\$109,548	\$169.30	\$0.32	23
Virginia	\$1,482,105	\$170.68	\$0.34	22
Washington	\$1,518,342	\$195.01	\$0.49	17
West Virginia	\$399,542	\$225.07	\$0.36	5
Wisconsin	\$1,123,970	\$190.74	\$0.33	20
Wyoming	\$111,244	\$191.34	\$0.24	19

SOURCE: U.S. Census Bureau

ALCOHOLIC BEVERAGES TAX REVENUE

STATE	STATE AND LOCAL GOVERNMENT (\$,000)	SPIRIT RATE	WINE RATE	BEER RATE
Alabama	\$323,047	\$21.69	\$1.70	\$0.53
Alaska	\$47,006	\$12.80	\$2.50	\$1.07
Arizona	\$89,138	\$3.00	\$0.84	\$0.16
Arkansas	\$73,834	\$8.01	\$1.41	\$0.35
California	\$411,969	\$3.30	\$0.20	\$0.20
Colorado	\$54,116	\$2.28	\$0.32	\$0.08
Connecticut	\$79,109	\$5.94	\$0.79	\$0.23
Delaware	\$32,719	\$4.50	\$1.63	\$0.26
Florida	\$338,642	\$6.50	\$2.25	\$0.48
Georgia	\$381,229	\$3.79	\$1.51	\$0.48
Hawaii	\$45,178	\$5.98	\$1.38	\$0.93
Idaho	\$11,159	\$12.15	\$0.45	\$0.15
Illinois	\$375,734	\$8.55	\$1.39	\$0.23
Indiana	\$58,542	\$2.68	\$0.47	\$0.12
Iowa	\$29,798	\$14.10	\$1.75	\$0.19
Kansas	\$148,735	\$2.50	\$0.30	\$0.18
Kentucky	\$174,267	\$9.25	\$3.58	\$0.93
Louisiana	\$81,382	\$3.03	\$0.76	\$0.40
Maine	\$18,461	\$11.96	\$0.60	\$0.35
Maryland	\$38,941	\$5.46	\$1.64	\$0.60
Massachusetts	\$93,206	\$4.05	\$0.55	\$0.11
Michigan	\$235,383	\$13.57	\$0.51	\$0.20
Minnesota	\$104,922	\$8.70	\$1.24	\$0.47
Mississippi	\$45,761	\$8.51	\$0.00	\$0.43
Missouri	\$46,316	\$2.00	\$0.42	\$0.06
Montana	\$46,484	\$10.57	\$1.06	\$0.14
Nebraska	\$35,338	\$3.75	\$0.95	\$0.31
Nevada	\$44,690	\$3.60	\$0.70	\$0.16
New Hampshire	\$13,701	\$0.00	\$0.00	\$0.30
New Jersey	\$174,731	\$5.50	\$0.88	\$0.12
New Mexico	\$24,769	\$6.06	\$1.70	\$0.41
New York	\$291,683	\$6.44	\$0.30	\$0.14
North Carolina	\$646,680	\$16.40	\$1.00	\$0.62
North Dakota	\$9,612	\$4.68	\$1.10	\$0.40
Ohio	\$135,198	\$11.38	\$0.32	\$0.18
Oklahoma	\$146,821	\$5.56	\$0.72	\$0.40
Oregon	\$18,086	\$22.86	\$0.67	\$0.08
Pennsylvania	\$465,959	\$7.41	\$0.00	\$0.08
Rhode Island	\$22,112	\$5.40	\$1.40	\$0.12
South Carolina	\$210,709	\$5.42	\$1.08	\$0.77
South Dakota	\$20,454	\$4.87	\$1.41	\$0.27
Tennessee	\$431,390	\$4.46	\$1.27	\$1.29
Texas	\$1,262,775	\$2.40	\$0.20	\$0.19
Utah	\$17,880	\$15.92	\$0.00	\$0.41
Vermont	\$12,105	\$8.39	\$0.55	\$0.27
Virginia	\$295,471	\$22.06	\$1.51	\$0.26
Washington	\$472,949	\$36.55	\$0.87	\$0.26
West Virginia	\$27,702	\$8.32	\$1.00	\$0.18
Wisconsin	\$73,778	\$3.25	\$0.25	\$0.06
Wyoming	\$2,238	\$0.00	\$0.00	\$0.02

SOURCE: U.S. Census Bureau

TOBACCO TAX REVENUE

STATE	STATE AND LOCAL GOVERNMENT (\$,000)	CIGARETTE RATE
Alabama	\$205,735	\$0.68
Alaska	\$101,672	\$2.00
Arizona	\$294,155	\$2.00
Arkansas	\$233,224	\$1.15
California	\$1,969,795	\$2.87
Colorado	\$228,095	\$1.94
Connecticut	\$322,806	\$4.35
Delaware	\$115,700	\$2.10
Florida	\$1,100,091	\$1.34
Georgia	\$242,897	\$0.37
Hawaii	\$108,529	\$3.20
Idaho	\$48,796	\$0.57
Illinois	\$1,088,692	\$2.98
Indiana	\$410,363	\$1.00
Iowa	\$200,579	\$1.36
Kansas	\$123,410	\$1.29
Kentucky	\$420,634	\$1.10
Louisiana	\$268,770	\$1.08
Maine	\$144,593	\$2.00
Maryland	\$388,243	\$3.75
Massachusetts	\$398,214	\$3.51
Michigan	\$886,370	\$2.00
Minnesota	\$626,480	\$3.73
Mississippi	\$140,868	\$0.68
Missouri	\$111,493	\$0.17
Montana	\$73,677	\$1.70
Nebraska	\$55,790	\$0.64
Nevada	\$185,039	\$1.80
New Hampshire	\$251,000	\$1.78
New Jersey	\$601,614	\$2.70
New Mexico	\$95,230	\$2.00
New York	\$1,028,988	\$4.35
North Carolina	\$307,357	\$0.45
North Dakota	\$26,108	\$0.44
Ohio	\$928,318	\$1.60
Oklahoma	\$463,457	\$2.03
Oregon	\$377,921	\$3.33
Pennsylvania	\$1,292,064	\$2.60
Rhode Island	\$158,682	\$4.25
South Carolina	\$28,306	\$0.57
South Dakota	\$52,328	\$1.53
Tennessee	\$242,926	\$0.62
Texas	\$1,397,304	\$1.41
Utah	\$106,633	\$1.70
Vermont	\$77,473	\$3.08
Virginia	\$345,895	\$0.60
Washington	\$386,660	\$3.03
West Virginia	\$171,187	\$1.20
Wisconsin	\$604,097	\$2.52
Wyoming	\$21,553	\$0.60

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

TOBACCO TAX REVENUE, CONTINUED

STATE	SNUFF TAX	CIGAR	E-CIGARETTE	OTHER TOBACCO PRODUCTS
Alabama	\$0.01-0.12 /oz.	<i>Premium</i> \$0.04 /cigar <i>Non-Prem</i> \$0.04/10	N/A	<i>Chewing</i> \$.015/oz. <i>Smoking</i> \$.04-0.21/ oz.
Alaska	75% wholesale	75% mfr price	N/A	75% mfr price
Arizona	\$.223/oz.	<i>Premium</i> \$.2205 - \$2.18/10 <i>Non-Prem</i> \$0.0441/20	N/A	\$.233/oz.
Arkansas	68% mfr price	<i>Premium</i> \$.05/cigar + 2% mfr price <i>Non-Prem</i> 68% mfr price	N/A	68% mfr price
California	61.74% mfr price	63.49% wholesale	61.74% wholesale	61.74% mfr price
Colorado	50% mfr price	50% mfr price	35% mfr price	50% mfr price
Connecticut	\$3.00/oz.	50% wholesale, \$.50 cap/ cigar	<i>Open</i> 10% wholesale price <i>Closed</i> \$.40/mL	50% wholesale price
Delaware	\$.92/oz.	30% mfr price	\$.05/mL	30% mfr price
Florida	85% wholesale	N/A	N/A	85% wholesale
Georgia	10% wholesale	23% seller price	<i>Open</i> 7% seller price <i>Closed</i> \$.05/mL	10% seller price
Hawaii	70% wholesale	<i>Premium</i> 50% mfr price <i>Non-Prem</i> \$.16/cigar	N/A	<i>Chewing</i> 70% wholesale <i>Smoking</i> 10% wholesale
Idaho	40% wholesale	40% wholesale	N/A	40% mfr price
Illinois	\$.30/oz.	<i>Premium</i> 36% wholesale <i>Non-Prem</i> \$.149/cigar	15% wholesale	36% mfr price
Indiana	\$.40/oz.	24% wholesale	N/A	24% mfr price
Iowa	\$1.19/oz.	<i>Premium</i> 50% wholesale, \$.50 cap/ cigar <i>Non-Prem</i> \$.068/cigar	N/A	50% mfr price

TOBACCO TAX REVENUE, CONTINUED

STATE	SNUFF TAX	CIGAR	E-CIGARETTE	CHEWING AND SMOKING
Kansas	10% wholesale	10% wholesale	\$.05/ mL	10% mfr price
Kentucky	\$.19/unit	15% discounted wholesale	Open: 15% wholesale Closed: \$1.50/ cartridge	Chewing \$.19-.65/ unit Smoking 15% discounted wholesale
Louisiana	20% mfr price	8-20% mfr price	\$.05/mL	Chewing 20% mfr price Smoking 33% mfr price
Maine	\$2.02/oz.	43% wholesale	43% wholesale	Chewing \$2.02/oz or package Smoking 43% mfr price
Maryland	53% wholesale	Premium 15% mfr price Non-Prem 70% mfr price	Open 12% retail Closed 60% retail	53% mfr price
Mass.	210% wholesale	40% wholesale	75% wholesale	Chewing 210% wholesale Smoking 40% wholesale
Michigan	32% wholesale	<i>Premium</i> 32% mfr price, \$.50 cap/cigar <i>Non-Prem</i> 32% mfr price	N/A	32% mfr price
Minnesota	95% wholesale or \$3.04/1.2 oz. or less	<i>Premium</i> 95% mfr price, \$.50 cap/cigar <i>Non-Prem</i> \$3.04/20	95% wholesale	95% mfr price
Mississippi	15% mfr price	15% mfr price	N/A	15% mfr price
Missouri	10% mfr price	10% mfr price	N/A	10% mfr price
Montana	\$.85/oz.	50% mfr price	N/A	50% mfr price
Nebraska	\$.44/oz.	20% mfr price	N/A	20% mfr price

TOBACCO TAX REVENUE, CONTINUED

STATE	SNUFF TAX	CIGAR	E-CIGARETTE	CHEWING AND SMOKING
Nevada	30% wholesale	30% mfr price	30% wholesale	30% mfr price
New Hampshire	65.03% wholesale	<i>Premium</i> N/A <i>Non-Prem</i> \$1.78/10 pack	<i>Open</i> 8% wholesale <i>Closed</i> \$.30/mL	65.03% mfr price
New Jersey	\$.75/oz.	30% mfr price	<i>Open</i> 10% wholesale <i>Closed</i> \$.10/mL	30% mfr price
New Mexico	25% mfr price	<i>Premium</i> 25% mfr price, \$.50 cap/cigar <i>Non-Prem</i> \$.10/cigar	<i>Open</i> 12.5% wholesale <i>Closed</i> \$.50/cartridge per pod	25% mfr price
New York	\$2.00/oz.	<i>Premium</i> 75%/mfr price <i>Non-Prem</i> \$4.35/20	20% retail	75% mfr price
North Carolina	12.8% wholesale	12.8% mfr price	\$.05/mL	12.8% mfr price
North Dakota	\$.60/oz.	28% mfr price	N/A	<i>Chewing</i> \$.16/oz. <i>Smoking</i> 28% mfr price
Ohio	17% wholesale	<i>Premium</i> 17% mfr price, \$.54 cap/cigar <i>Non-Prem</i> 37% mfr price	\$.10/mL	17% mfr price
Oklahoma	60% mfr price	<i>Premium</i> \$.10-.12/cigar <i>Non-Prem</i> \$2.03/20	N/A	<i>Chewing</i> 60% mfr price <i>Smoking</i> 80% mfr price
Oregon	\$1.80/oz.	<i>Premium</i> 65% mfr price, \$1.00 cap/cigar <i>Non-Prem</i> \$3.33/20	65% wholesale	65% mfr price
Penn.	\$.55/oz.	<i>Premium</i> N/A <i>Non-Prem</i> \$2.60/20	40% wholesale	\$.55-.66/oz.
Rhode Island	\$1.00/oz.	<i>Premium</i> 80% mfr price, \$.50 cap/cigar <i>Non-Prem</i> \$4.25/20	N/A	80% mfr price

TOBACCO TAX REVENUE, CONTINUED

STATE	SNUFF TAX	CIGAR	E-CIGARETTE	CHEWING AND SMOKING
South Carolina	5% mfr price	5% mfr price	N/A	5% mfr price
South Dakota	35% wholesale price	35% wholesale price	N/A	35% wholesale price
Tennessee	6.6% wholesale	<i>Premium</i> 6.6% mfr price <i>Non-Prem</i> \$.62/20	N/A	6.6% mfr price
Texas	\$1.22/oz.	<i>Premium</i> \$7.50-15.00/ 1000 <i>Non-Prem</i> \$.02/20	N/A	\$1.22/oz.
Utah	\$1.83/oz.	86% mfr price	56% mfr price	86% mfr price
Vermont	\$2.57/oz.	<i>Premium</i> 92% mfr price or \$2.00-4.00 /cigar <i>Non-Prem</i> \$.154/ cigar	92% wholesale	<i>Chewing</i> \$3.08/pkg or \$3.57/oz. <i>Smoking</i> 92% wholesale
Virginia	\$.36/oz.	20% mfr price	\$.07/mL	<i>Chewing</i> \$.42-1.40/ unit <i>Smoking</i> 20% mfr price
Wash.	\$2.526/oz.	<i>Premium</i> 95% seller price, \$.65 cap/cigar <i>Non-Prem</i> \$3.025/20	<i>Open</i> \$.09/mL <i>Closed</i> \$.27/mL	95% seller price
West Virginia	12% wholesale	12% mfr price	\$.08/mL	12% mfr price
Wisconsin	100% mfr price	71% mfr price, \$.50 cap/cigar	\$.05/mL	71% mfr price
Wyoming	\$.60/oz.	20% mfr price	15% wholesale	20% mfr price
United States	\$.094/oz.	<i>Premium</i> 52.75% mfr price, \$.4026 cap /cigar <i>Non-Prem</i> \$1.01/20	N/A	<i>Chewing</i> \$.5033/lb. <i>Smoking</i> \$24.78/lb.

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

INDIVIDUAL INCOME TAX

STATE	STATE AND LOCAL GOVERNMENT (\$,000)	PER CAPITA	RANK
Alabama	\$5,037,089	\$992.67	36
Alaska	\$0	N/A	N/A
Arizona	\$6,532,753	\$887.70	38
Arkansas	\$3,467,141	\$1,138.40	34
California	\$146,324,579	\$3,749.09	1
Colorado	\$10,246,531	\$1,754.57	14
Connecticut	\$10,259,183	\$2,829.18	3
Delaware	\$2,148,289	\$2,109.48	9
Florida	\$0	N/A	N/A
Georgia	\$14,220,906	\$1,303.13	30
Hawaii	\$3,354,690	\$2,329.33	8
Idaho	\$2,457,943	\$1,267.61	32
Illinois	\$21,870,696	\$1,738.25	15
Indiana	\$11,783,938	\$1,724.55	16
Iowa	\$4,370,992	\$1,365.71	28
Kansas	\$4,618,399	\$1,572.41	22
Kentucky	\$6,886,506	\$1,526.16	24
Louisiana	\$3,933,108	\$856.84	39
Maine	\$2,075,273	\$1,498.02	25
Maryland	\$17,228,875	\$2,794.78	5
Massachusetts	\$19,683,486	\$2,819.19	4
Michigan	\$12,648,129	\$1,260.51	33
Minnesota	\$15,170,613	\$2,653.51	7
Mississippi	\$2,515,630	\$855.64	40
Missouri	\$8,202,855	\$1,327.76	29
Montana	\$1,889,444	\$1,682.70	18
Nebraska	\$3,130,599	\$1,590.81	21
Nevada	\$0	N/A	N/A
New Hampshire	\$148,648	\$106.54	43
New Jersey	\$16,833,495	\$1,817.54	13
New Mexico	\$1,198,906	\$567.30	42
New York	\$70,621,612	\$3,589.02	2
North Carolina	\$15,908,051	\$1,486.88	26
North Dakota	\$448,704	\$575.81	41
Ohio	\$16,616,584	\$1,413.45	27
Oklahoma	\$3,767,669	\$937.28	37
Oregon	\$11,256,904	\$2,654.84	6
Pennsylvania	\$21,985,066	\$1,694.81	17
Rhode Island	\$1,757,678	\$1,607.04	20
South Carolina	\$5,456,360	\$1,032.89	35
South Dakota	\$0	N/A	N/A
Tennessee	\$179,384	\$25.44	44
Texas	\$0	N/A	N/A
Utah	\$6,672,695	\$1,973.70	10
Vermont	\$1,233,157	\$1,905.77	12
Virginia	\$17,066,596	\$1,965.38	11
Washington	\$0	N/A	N/A
West Virginia	\$2,253,788	\$1,269.63	31
Wisconsin	\$9,035,988	\$1,533.46	23
Wyoming	\$0	N/A	N/A

CORPORATE INCOME TAX REVENUE

STATE	STATE AND LOCAL GOVERNMENT (\$,000)	PER CAPITA	RANK
Alabama	\$1,134,256	\$223.53	22
Alaska	\$124,987	\$170.38	33
Arizona	\$913,573	\$124.14	43
Arkansas	\$618,457	\$203.06	26
California	\$26,097,277	\$668.66	3
Colorado	\$1,278,046	\$218.85	24
Connecticut	\$2,607,064	\$718.95	2
Delaware	\$341,910	\$335.73	12
Florida	\$3,407,190	\$153.17	35
Georgia	\$1,750,735	\$160.43	34
Hawaii	\$191,426	\$132.92	40
Idaho	\$351,479	\$181.27	31
Illinois	\$5,729,501	\$455.37	7
Indiana	\$1,385,158	\$202.71	27
Iowa	\$793,641	\$247.97	18
Kansas	\$727,435	\$247.67	19
Kentucky	\$1,152,481	\$255.41	17
Louisiana	\$587,747	\$128.04	41
Maine	\$284,317	\$205.23	25
Maryland	\$1,840,705	\$298.59	14
Massachusetts	\$3,672,995	\$526.07	6
Michigan	\$1,496,498	\$149.14	37
Minnesota	\$2,423,383	\$423.88	9
Mississippi	\$550,199	\$187.14	29
Missouri	\$777,034	\$125.78	42
Montana	\$268,444	\$239.07	20
Nebraska	\$571,220	\$290.27	15
Nevada	\$0	N/A	N/A
New Hampshire	\$1,009,975	\$723.88	1
New Jersey	\$5,959,760	\$643.48	4
New Mexico	\$152,728	\$72.27	44
New York	\$12,160,533	\$618.00	5
North Carolina	\$1,515,650	\$141.66	38
North Dakota	\$155,458	\$199.49	28
Ohio	\$276,767	\$23.54	46
Oklahoma	\$601,224	\$149.57	36
Oregon	\$1,359,765	\$320.69	13
Pennsylvania	\$4,635,064	\$357.31	11
Rhode Island	\$257,943	\$235.84	21
South Carolina	\$740,197	\$140.12	39
South Dakota	\$53,960	\$59.31	45
Tennessee	\$2,564,458	\$363.68	10
Texas	\$0	N/A	N/A
Utah	\$745,673	\$220.56	23
Vermont	\$166,841	\$257.84	16
Virginia	\$1,579,303	\$181.87	30
Washington	\$0	N/A	N/A
West Virginia	\$320,487	\$180.54	32
Wisconsin	\$2,517,169	\$427.18	8
Wyoming	\$0	N/A	N/A

SOURCE: U.S. Census Bureau

INVESTMENT INCOME

STATE	STATE AND LOCAL GOVERNMENT (\$,000)	PER CAPITA	RANK
Alabama	\$716,977	\$141.30	34
Alaska	\$1,030,459	\$1,404.69	2
Arizona	\$1,031,995	\$140.23	35
Arkansas	\$361,176	\$118.59	40
California	\$5,012,616	\$128.43	36
Colorado	\$1,305,713	\$223.58	14
Connecticut	\$704,464	\$194.27	17
Delaware	\$182,723	\$179.42	22
Florida	\$2,693,964	\$121.11	39
Georgia	\$742,565	\$68.04	50
Hawaii	\$340,101	\$236.15	10
Idaho	\$183,105	\$94.43	46
Illinois	\$1,989,009	\$158.08	31
Indiana	\$1,325,517	\$193.99	18
Iowa	\$344,416	\$107.61	44
Kansas	\$364,675	\$124.16	37
Kentucky	\$310,814	\$68.88	49
Louisiana	\$513,347	\$111.83	42
Maine	\$170,430	\$123.02	38
Maryland	\$631,004	\$102.36	45
Massachusetts	\$1,238,141	\$177.33	23
Michigan	\$1,478,443	\$147.34	33
Minnesota	\$966,708	\$169.09	26
Mississippi	\$210,096	\$71.46	48
Missouri	\$1,409,670	\$228.18	13
Montana	\$210,059	\$187.07	19
Nebraska	\$325,098	\$165.20	27
Nevada	\$504,368	\$158.72	30
New Hampshire	\$373,199	\$267.48	9
New Jersey	\$2,125,110	\$229.45	11
New Mexico	\$975,381	\$461.53	4
New York	\$5,714,675	\$290.42	8
North Carolina	\$803,574	\$75.11	47
North Dakota	\$745,409	\$956.56	3
Ohio	\$2,165,218	\$184.18	21
Oklahoma	\$822,378	\$204.58	15
Oregon	\$729,991	\$172.16	25
Pennsylvania	\$1,449,912	\$111.77	43
Rhode Island	\$383,729	\$350.84	6
South Carolina	\$621,198	\$117.59	41
South Dakota	\$291,670	\$320.58	7
Tennessee	\$1,164,689	\$165.17	28
Texas	\$5,907,388	\$196.72	16
Utah	\$771,521	\$228.21	12
Vermont	\$119,892	\$185.29	20
Virginia	\$1,282,749	\$147.72	32
Washington	\$1,354,953	\$174.03	24
West Virginia	\$657,052	\$370.14	5
Wisconsin	\$945,304	\$160.42	29
Wyoming	\$974,931	\$1,676.92	1

SOURCE: U.S. Census Bureau

GENERAL EXPENDITURES

STATE	FEDERAL FUNDS (\$,000)	GENERAL FUND (\$,000)
Alabama	\$12,615	\$10,023
Alaska	\$4,883	\$5,170
Arizona	\$16,270	\$11,722
Arkansas	\$12,325	\$5,457
California	\$272,294	\$162,129
Colorado	\$10,529	\$11,263
Connecticut	\$9,317	\$19,436
Delaware	\$3,956	\$4,492
Florida	\$35,606	\$35,862
Georgia	\$24,705	\$21,937
Hawaii	\$5,251	\$8,756
Idaho	\$4,702	\$3,750
Illinois	\$26,680	\$41,436
Indiana	\$20,319	\$18,020
Iowa	\$10,420	\$7,832
Kansas	\$6,925	\$7,268
Kentucky	\$21,478	\$11,382
Louisiana	\$16,594	\$9,869
Maine	\$5,618	\$3,756
Maryland	\$21,745	\$18,796
Massachusetts	\$19,482	\$30,631
Michigan	\$30,095	\$10,155
Minnesota	\$18,007	\$23,647
Mississippi	\$10,283	\$5,559
Missouri	\$11,474	\$9,759
Montana	\$5,946	\$2,390
Nebraska	\$5,081	\$4,526
Nevada	\$5,478	\$4,570
New Hampshire	\$3,582	\$1,606
New Jersey	\$24,456	\$42,933
New Mexico	\$12,542	\$7,409
New York	\$71,685	\$66,117
North Carolina	\$22,446	\$24,487
North Dakota	\$3,000	\$2,329
Ohio	\$34,351	\$22,892
Oklahoma	\$10,784	\$5,566
Oregon	\$22,185	\$16,415
Pennsylvania	\$43,058	\$34,014
Rhode Island	\$6,565	\$4,079
South Carolina	\$12,048	\$8,574
South Dakota	\$3,548	\$1,888
Tennessee	\$18,430	\$14,690
Texas	\$70,873	\$42,502
Utah	\$6,316	\$8,501
Vermont	\$3,262	\$1,623
Virginia	\$27,479	\$22,553
Washington	\$18,614	\$24,583
West Virginia	\$5,473	\$3,665
Wisconsin	\$17,574	\$18,276
Wyoming	\$966	\$1,191

GENERAL EXPENDITURES, CONTINUED

STATE	STATE AND LOCAL GOVERNMENT (\$,000)	PER CAPITA	RANK
Alabama	\$56,074,297	\$11,051	38
Alaska	\$16,401,206	\$22,358	1
Arizona	\$76,450,727	\$10,388	45
Arkansas	\$31,755,701	\$10,427	44
California	\$740,488,745	\$18,973	4
Colorado	\$79,252,133	\$13,571	20
Connecticut	\$47,031,470	\$12,970	22
Delaware	\$14,477,876	\$14,216	14
Florida	\$225,472,475	\$10,136	47
Georgia	\$107,826,771	\$9,881	49
Hawaii	\$21,880,327	\$15,193	9
Idaho	\$17,360,083	\$8,953	50
Illinois	\$177,728,134	\$14,126	15
Indiana	\$73,794,308	\$10,800	39
Iowa	\$42,526,722	\$13,287	21
Kansas	\$36,048,143	\$12,273	25
Kentucky	\$54,704,140	\$12,123	27
Louisiana	\$56,421,481	\$12,292	24
Maine	\$15,949,201	\$11,513	32
Maryland	\$84,783,324	\$13,753	18
Massachusetts	\$116,825,689	\$16,732	6
Michigan	\$118,125,505	\$11,772	31
Minnesota	\$81,881,857	\$14,322	13
Mississippi	\$33,349,686	\$11,343	35
Missouri	\$65,381,353	\$10,583	42
Montana	\$12,801,591	\$11,401	33
Nebraska	\$27,363,705	\$13,905	17
Nevada	\$33,943,936	\$10,682	41
New Hampshire	\$15,054,862	\$10,790	40
New Jersey	\$129,839,945	\$14,019	16
New Mexico	\$31,039,728	\$14,687	11
New York	\$407,504,646	\$20,710	2
North Carolina	\$113,125,217	\$10,573	43
North Dakota	\$12,048,973	\$15,462	8
Ohio	\$147,201,523	\$12,521	23
Oklahoma	\$40,944,812	\$10,186	46
Oregon	\$70,030,154	\$16,516	7
Pennsylvania	\$176,812,643	\$13,630	19
Rhode Island	\$15,877,784	\$14,517	12
South Carolina	\$58,442,283	\$11,063	37
South Dakota	\$10,096,042	\$11,097	36
Tennessee	\$69,914,191	\$9,915	48
Texas	\$341,824,819	\$11,383	34
Utah	\$40,642,568	\$12,022	29
Vermont	\$11,512,585	\$17,792	5
Virginia	\$104,652,877	\$12,052	28
Washington	\$116,635,489	\$14,981	10
West Virginia	\$20,918,932	\$11,784	30
Wisconsin	\$71,511,754	\$12,136	26
Wyoming	\$11,376,497	\$19,568	3

SOURCE: U.S. Census Bureau

HIGHER ED EXPENDITURES

STATE	ENROLLMENT NUMBER	STATE AND LOCAL GOVERNMENT (\$,000)
Alabama	294,382	\$6,027,554
Alaska	21,188	\$634,570
Arizona	622,001	\$6,975,508
Arkansas	149,753	\$2,915,262
California	2,530,012	\$52,152,767
Colorado	359,121	\$6,068,563
Connecticut	194,269	\$3,515,984
Delaware	57,548	\$1,579,710
Florida	1,054,773	\$12,241,315
Georgia	550,419	\$6,376,527
Hawaii	60,410	\$1,231,486
Idaho	128,049	\$1,219,128
Illinois	687,924	\$10,015,020
Indiana	433,652	\$6,585,640
Iowa	204,651	\$3,686,870
Kansas	196,460	\$3,321,473
Kentucky	259,516	\$3,759,090
Louisiana	247,752	\$4,038,298
Maine	69,601	\$836,709
Maryland	343,886	\$7,114,473
Massachusetts	483,488	\$4,973,267
Michigan	490,355	\$9,855,202
Minnesota	382,258	\$5,091,700
Mississippi	161,318	\$2,970,822
Missouri	340,378	\$3,841,621
Montana	47,305	\$1,004,363
Nebraska	134,152	\$2,524,100
Nevada	119,907	\$1,739,048
New Hampshire	199,377	\$950,615
New Jersey	398,372	\$6,589,783
New Mexico	108,514	\$2,731,900
New York	1,170,388	\$14,091,538
North Carolina	562,160	\$10,636,658
North Dakota	51,299	\$1,233,410
Ohio	661,084	\$8,136,221
Oklahoma	209,007	\$3,858,880
Oregon	198,503	\$5,201,017
Pennsylvania	661,172	\$11,624,803
Rhode Island	76,580	\$727,147
South Carolina	238,271	\$4,666,751
South Dakota	51,606	\$759,630
Tennessee	327,441	\$3,968,208
Texas	1,592,892	\$31,995,858
Utah	409,129	\$5,737,514
Vermont	40,530	\$831,113
Virginia	549,385	\$8,828,046
Washington	324,743	\$7,695,365
West Virginia	133,942	\$1,751,642
Wisconsin	317,201	\$5,996,069
Wyoming	30,490	\$964,561

HIGHER ED EXPENDITURES, CONTINUED

STATE	PER PUPIL	PP RANK	PER CAPITA	PC RANK
Alabama	\$20,475.28	12	\$1,187.86	10
Alaska	\$29,949.50	2	\$865.03	33
Arizona	\$11,214.63	46	\$947.86	27
Arkansas	\$19,467.14	17	\$957.19	26
California	\$20,613.64	10	\$1,336.25	5
Colorado	\$16,898.38	27	\$1,039.15	15
Connecticut	\$18,098.53	23	\$969.60	23
Delaware	\$27,450.30	3	\$1,551.17	4
Florida	\$11,605.64	43	\$550.30	49
Georgia	\$11,584.86	44	\$584.31	47
Hawaii	\$20,385.47	13	\$855.08	34
Idaho	\$9,520.79	48	\$628.73	44
Illinois	\$14,558.32	33	\$795.98	37
Indiana	\$15,186.46	31	\$963.79	24
Iowa	\$18,015.40	24	\$1,151.96	12
Kansas	\$16,906.61	26	\$1,130.85	13
Kentucky	\$14,485.00	35	\$833.07	36
Louisiana	\$16,299.76	29	\$879.76	32
Maine	\$12,021.51	42	\$603.97	46
Maryland	\$20,688.46	9	\$1,154.07	11
Massachusetts	\$10,286.23	47	\$712.30	39
Michigan	\$20,098.10	14	\$982.17	22
Minnesota	\$13,320.06	37	\$890.60	30
Mississippi	\$18,415.94	22	\$1,010.46	18
Missouri	\$11,286.34	45	\$621.83	45
Montana	\$21,231.65	8	\$894.46	29
Nebraska	\$18,815.22	20	\$1,282.62	8
Nevada	\$14,503.31	34	\$547.25	50
New Hampshire	\$4,767.93	50	\$681.33	42
New Jersey	\$16,541.78	28	\$711.51	40
New Mexico	\$25,175.55	5	\$1,292.69	6
New York	\$12,040.06	41	\$716.14	38
North Carolina	\$18,921.05	18	\$994.18	19
North Dakota	\$24,043.55	6	\$1,582.79	3
Ohio	\$12,307.39	39	\$692.09	41
Oklahoma	\$18,462.92	21	\$959.97	25
Oregon	\$26,201.20	4	\$1,226.62	9
Pennsylvania	\$17,582.12	25	\$896.15	28
Rhode Island	\$9,495.26	49	\$664.83	43
South Carolina	\$19,585.90	16	\$883.41	31
South Dakota	\$14,719.80	32	\$834.92	35
Tennessee	\$12,118.85	40	\$562.76	48
Texas	\$20,086.65	15	\$1,065.48	14
Utah	\$14,023.73	36	\$1,697.09	1
Vermont	\$20,506.12	11	\$1,284.44	7
Virginia	\$16,068.96	30	\$1,016.63	17
Washington	\$23,696.78	7	\$988.39	20
West Virginia	\$13,077.62	38	\$986.75	21
Wisconsin	\$18,903.06	19	\$1,017.57	16
Wyoming	\$31,635.32	1	\$1,659.09	2

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

K-12 EDUCATION EXPENDITURES

STATE	ENROLLMENT NUMBER	STATE AND LOCAL GOVERNMENT (\$,000)
Alabama	721,806	\$8,879,307
Alaska	113,903	\$2,531,505
Arizona	639,853	\$10,033,486
Arkansas	436,286	\$5,698,218
California	4,950,474	\$98,917,011
Colorado	574,213	\$12,755,624
Connecticut	469,123	\$10,344,947
Delaware	99,658	\$2,311,237
Florida	1,861,592	\$32,804,776
Georgia	1,151,687	\$22,820,193
Hawaii	171,708	\$2,252,169
Idaho	220,840	\$2,673,697
Illinois	1,821,407	\$30,430,899
Indiana	954,525	\$12,086,764
Iowa	483,652	\$7,574,166
Kansas	437,034	\$7,448,165
Kentucky	636,401	\$7,909,684
Louisiana	784,757	\$8,753,406
Maine	215,149	\$3,138,854
Maryland	715,176	\$15,284,326
Massachusetts	834,314	\$19,393,387
Michigan	1,584,431	\$20,143,367
Minnesota	756,374	\$14,379,965
Mississippi	502,417	\$5,167,092
Missouri	816,558	\$11,610,883
Montana	152,974	\$2,204,870
Nebraska	274,081	\$5,315,674
Nevada	201,316	\$5,236,051
New Hampshire	172,785	\$3,301,702
New Jersey	1,089,646	\$27,396,407
New Mexico	301,881	\$4,120,872
New York	2,598,337	\$75,800,720
North Carolina	1,086,871	\$17,137,145
North Dakota	117,825	\$2,035,370
Ohio	1,771,089	\$27,426,698
Oklahoma	579,087	\$7,025,664
Oregon	472,394	\$9,945,628
Pennsylvania	1,667,834	\$33,045,067
Rhode Island	138,813	\$2,833,290
South Carolina	622,112	\$10,327,269
South Dakota	129,164	\$1,787,436
Tennessee	824,595	\$10,805,695
Texas	3,382,887	\$65,551,261
Utah	446,652	\$6,410,684
Vermont	95,762	\$1,904,659
Virginia	998,601	\$19,129,575
Washington	839,709	\$20,506,478
West Virginia	322,389	\$3,353,258
Wisconsin	797,621	\$12,853,649
Wyoming	98,226	\$1,850,096

K-12 EDUCATION EXPENDITURES, CONT.

STATE	PER PUPIL	PP RANK	PER CAPITA	PC RANK
Alabama	\$12,302	45	\$1,749.86	42
Alaska	\$22,225	7	\$3,450.88	2
Arizona	\$15,681	30	\$1,363.39	50
Arkansas	\$13,061	41	\$1,870.94	38
California	\$19,981	13	\$2,534.43	14
Colorado	\$22,214	8	\$2,184.21	25
Connecticut	\$22,052	9	\$2,852.83	6
Delaware	\$23,192	6	\$2,269.49	22
Florida	\$17,622	23	\$1,474.72	48
Georgia	\$19,815	15	\$2,091.13	28
Hawaii	\$13,116	39	\$1,563.79	46
Idaho	\$12,107	47	\$1,378.88	49
Illinois	\$16,707	26	\$2,418.60	17
Indiana	\$12,663	43	\$1,768.87	39
Iowa	\$15,660	31	\$2,366.54	18
Kansas	\$17,043	25	\$2,535.85	13
Kentucky	\$12,429	44	\$1,752.91	41
Louisiana	\$11,154	48	\$1,906.96	34
Maine	\$14,589	33	\$2,265.76	23
Maryland	\$21,371	10	\$2,479.35	16
Massachusetts	\$23,245	5	\$2,777.64	7
Michigan	\$12,713	42	\$2,007.49	29
Minnesota	\$19,012	21	\$2,515.22	15
Mississippi	\$10,284	50	\$1,757.48	40
Missouri	\$14,219	36	\$1,879.40	37
Montana	\$14,413	34	\$1,963.61	31
Nebraska	\$19,395	17	\$2,701.16	8
Nevada	\$26,009	2	\$1,647.71	44
New Hampshire	\$19,109	20	\$2,366.42	19
New Jersey	\$25,142	3	\$2,958.03	4
New Mexico	\$13,651	38	\$1,949.93	33
New York	\$29,173	1	\$3,852.22	1
North Carolina	\$15,767	29	\$1,601.76	45
North Dakota	\$17,275	24	\$2,611.92	10
Ohio	\$15,486	32	\$2,332.98	21
Oklahoma	\$12,132	46	\$1,747.76	43
Oregon	\$21,054	11	\$2,345.59	20
Pennsylvania	\$19,813	16	\$2,547.41	12
Rhode Island	\$20,411	12	\$2,590.47	11
South Carolina	\$16,600	27	\$1,954.95	32
South Dakota	\$13,838	37	\$1,964.60	30
Tennessee	\$13,104	40	\$1,532.43	47
Texas	\$19,377	18	\$2,182.89	26
Utah	\$14,353	35	\$1,896.20	35
Vermont	\$19,890	14	\$2,943.54	5
Virginia	\$19,156	19	\$2,202.95	24
Washington	\$24,421	4	\$2,633.84	9
West Virginia	\$10,401	49	\$1,888.99	36
Wisconsin	\$16,115	28	\$2,181.34	27
Wyoming	\$18,835	22	\$3,182.24	3

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

WELFARE EXPENDITURES

STATE	FEDERAL BUDGET (\$,000)	STATE GENERAL FUND (\$,000)
Alabama	\$27	\$0
Alaska	\$64	\$64
Arizona	\$20	\$0
Arkansas	\$610	\$143
California	\$4,737	\$4,405
Colorado	\$279	\$19
Connecticut	\$0	\$371
Delaware	\$0	\$15
Florida	\$10	\$102
Georgia	\$285	\$0
Hawaii	\$21	\$54
Idaho	\$0	\$16
Illinois	\$0	\$134
Indiana	\$115	\$20
Iowa	\$39	\$47
Kansas	\$11	\$0
Kentucky	\$163	\$50
Louisiana	\$140	\$0
Maine	\$75	\$47
Maryland	\$2,504	\$117
Massachusetts	\$222	\$557
Michigan	\$67	\$94
Minnesota	\$154	\$191
Mississippi	\$1,131	\$23
Missouri	\$62	\$31
Montana	\$12	\$11
Nebraska	\$28	\$11
Nevada	\$12	\$22
New Hampshire	\$28	\$55
New Jersey	\$59	\$152
New Mexico	\$3,030	\$15
New York	\$2,240	\$1,268
North Carolina	\$36	\$58
North Dakota	\$0	\$0
Ohio	\$595	\$144
Oklahoma	\$41	\$84
Oregon	\$55	\$61
Pennsylvania	\$781	\$237
Rhode Island	\$70	\$27
South Carolina	\$57	\$30
South Dakota	\$10	\$0
Tennessee	\$46	\$0
Texas	\$0	\$37
Utah	\$37	\$19
Vermont	\$99	\$29
Virginia	\$427	\$81
Washington	\$164	\$58
West Virginia	\$69	\$28
Wisconsin	\$0	\$78
Wyoming	\$0	\$0

WELFARE EXPENDITURES, CONTINUED

STATE	STATE AND LOCAL GOVERNMENT (\$,000)	PER CAPITA	RANK
Alabama	\$8,021,380	\$1,580.79	45
Alaska	\$2,653,886	\$3,617.70	5
Arizona	\$20,930,578	\$2,844.14	17
Arkansas	\$7,924,204	\$2,601.82	21
California	\$151,467,254	\$3,880.86	4
Colorado	\$11,895,546	\$2,036.93	32
Connecticut	\$3,846,724	\$1,060.81	50
Delaware	\$3,150,257	\$3,093.35	13
Florida	\$33,266,197	\$1,495.46	48
Georgia	\$14,586,326	\$1,336.62	49
Hawaii	\$3,633,165	\$2,522.69	22
Idaho	\$3,765,679	\$1,942.04	35
Illinois	\$31,599,028	\$2,511.44	23
Indiana	\$18,222,297	\$2,666.79	19
Iowa	\$7,677,534	\$2,398.84	25
Kansas	\$5,408,464	\$1,841.40	39
Kentucky	\$15,934,062	\$3,531.24	6
Louisiana	\$14,628,144	\$3,186.79	10
Maine	\$4,237,922	\$3,059.12	15
Maryland	\$16,894,347	\$2,740.52	18
Massachusetts	\$27,157,443	\$3,889.65	3
Michigan	\$21,135,380	\$2,106.35	31
Minnesota	\$18,920,927	\$3,309.48	8
Mississippi	\$6,627,471	\$2,254.20	29
Missouri	\$11,031,271	\$1,785.59	41
Montana	\$2,768,512	\$2,465.57	24
Nebraska	\$3,784,047	\$1,922.86	36
Nevada	\$4,847,513	\$1,525.44	47
New Hampshire	\$3,054,316	\$2,189.11	30
New Jersey	\$22,206,553	\$2,397.68	26
New Mexico	\$8,367,446	\$3,959.34	2
New York	\$84,379,706	\$4,288.21	1
North Carolina	\$19,482,932	\$1,821.01	40
North Dakota	\$1,766,343	\$2,266.69	27
Ohio	\$35,010,370	\$2,978.07	16
Oklahoma	\$7,474,819	\$1,859.50	38
Oregon	\$14,355,806	\$3,385.69	7
Pennsylvania	\$41,079,078	\$3,166.75	11
Rhode Island	\$3,462,660	\$3,165.91	12
South Carolina	\$8,944,609	\$1,693.21	43
South Dakota	\$1,747,405	\$1,920.60	37
Tennessee	\$13,713,400	\$1,944.79	34
Texas	\$51,470,872	\$1,714.01	42
Utah	\$5,472,554	\$1,618.72	44
Vermont	\$2,067,037	\$3,194.49	9
Virginia	\$19,679,425	\$2,266.27	28
Washington	\$15,752,233	\$2,023.20	33
West Virginia	\$5,451,123	\$3,070.79	14
Wisconsin	\$15,674,907	\$2,660.13	20
Wyoming	\$914,063	\$1,572.23	46

SOURCE: U.S. Census Bureau

HEALTH EXPENDITURES

STATE	FEDERAL BUDGET (\$,000)	STATE GENERAL FUND (\$,000)
Alabama	\$5,936	\$654
Alaska	\$1,553	\$531
Arizona	\$12,938	\$1,658
Arkansas	\$6,544	\$1,181
California	\$75,003	\$26,948
Colorado	\$7,563	\$2,815
Connecticut	\$4,270	\$4,555
Delaware	\$1,826	\$710
Florida	\$18,772	\$5,896
Georgia	\$9,909	\$2,103
Hawaii	\$1,924	\$796
Idaho	\$1,713	\$494
Illinois	\$16,806	\$3,842
Indiana	\$11,786	\$2,189
Iowa	\$4,295	\$1,460
Kansas	\$2,624	\$1,052
Kentucky	\$11,451	\$1,980
Louisiana	\$12,285	\$1,769
Maine	\$2,459	\$720
Maryland	\$7,875	\$2,880
Massachusetts	\$9,910	\$8,210
Michigan	\$15,720	\$2,861
Minnesota	\$8,461	\$4,734
Mississippi	\$4,380	\$606
Missouri	\$5,837	\$2,453
Montana	\$1,821	\$305
Nebraska	\$1,832	\$1,021
Nevada	\$3,578	\$818
New Hampshire	\$1,517	\$673
New Jersey	\$12,383	\$4,273
New Mexico	\$5,915	\$904
New York	\$44,245	\$15,991
North Carolina	\$11,699	\$3,691
North Dakota	\$862	\$357
Ohio	\$23,441	\$5,356
Oklahoma	\$3,917	\$891
Oregon	\$8,539	\$626
Pennsylvania	\$23,457	\$9,877
Rhode Island	\$1,920	\$1,003
South Carolina	\$5,486	\$1,171
South Dakota	\$607	\$319
Tennessee	\$8,628	\$3,392
Texas	\$30,801	\$10,604
Utah	\$2,774	\$486
Vermont	\$1,055	\$506
Virginia	\$10,387	\$4,885
Washington	\$10,445	\$4,501
West Virginia	\$3,751	\$383
Wisconsin	\$7,226	\$3,409
Wyoming	\$340	\$252

HEALTH EXPENDITURES, CONTINUED

STATE	STATE AND LOCAL GOVERNMENT (\$,000)	PER CAPITA	RANK
Alabama	\$1,015,805	\$200.19	43
Alaska	\$590,942	\$805.56	3
Arizona	\$1,445,542	\$196.43	45
Arkansas	\$428,780	\$140.78	50
California	\$31,689,948	\$811.95	2
Colorado	\$1,501,224	\$257.06	32
Connecticut	\$1,296,795	\$357.62	23
Delaware	\$588,682	\$578.05	7
Florida	\$8,681,819	\$390.28	20
Georgia	\$2,656,635	\$243.44	34
Hawaii	\$785,560	\$545.45	8
Idaho	\$354,402	\$182.77	47
Illinois	\$2,930,502	\$232.91	39
Indiana	\$1,501,492	\$219.74	40
Iowa	\$513,992	\$160.60	48
Kansas	\$911,737	\$310.42	30
Kentucky	\$1,085,975	\$240.67	35
Louisiana	\$1,079,029	\$235.07	37
Maine	\$327,512	\$236.41	36
Maryland	\$3,082,484	\$500.02	12
Massachusetts	\$2,367,782	\$339.13	26
Michigan	\$4,748,056	\$473.19	14
Minnesota	\$1,852,276	\$323.98	28
Mississippi	\$571,908	\$194.52	46
Missouri	\$3,159,377	\$511.40	10
Montana	\$458,352	\$408.20	18
Nebraska	\$393,791	\$200.10	44
Nevada	\$740,238	\$232.94	38
New Hampshire	\$219,630	\$157.41	49
New Jersey	\$2,352,638	\$254.02	33
New Mexico	\$612,507	\$289.83	31
New York	\$8,398,813	\$426.83	17
North Carolina	\$4,612,106	\$431.08	16
North Dakota	\$372,697	\$478.27	13
Ohio	\$3,736,985	\$317.88	29
Oklahoma	\$1,565,225	\$389.38	21
Oregon	\$2,241,868	\$528.73	9
Pennsylvania	\$6,521,252	\$502.72	11
Rhode Island	\$697,340	\$637.58	6
South Carolina	\$1,901,974	\$360.04	22
South Dakota	\$189,699	\$208.50	41
Tennessee	\$2,323,064	\$329.45	27
Texas	\$13,086,545	\$435.79	15
Utah	\$1,345,702	\$398.04	19
Vermont	\$454,841	\$702.93	5
Virginia	\$3,062,070	\$352.63	24
Washington	\$5,483,158	\$704.25	4
West Virginia	\$361,586	\$203.69	42
Wisconsin	\$2,006,969	\$340.59	25
Wyoming	\$635,483	\$1,093.06	1

SOURCE: U.S. Census Bureau

HIGHWAY EXPENDITURES

STATE	FEDERAL BUDGET (\$,000)	STATE GENERAL FUND (\$,000)
Alabama	\$1,035	\$0
Alaska	\$938	\$216
Arizona	\$702	\$2
Arkansas	\$781	\$0
California	\$4,161	\$23
Colorado	\$630	\$2
Connecticut	\$990	\$0
Delaware	\$355	\$5
Florida	\$2,374	\$0
Georgia	\$1,669	\$111
Hawaii	\$369	\$0
Idaho	\$318	\$0
Illinois	\$566	\$0
Indiana	\$1,162	\$40
Iowa	\$633	\$0
Kansas	\$448	\$0
Kentucky	\$998	\$6
Louisiana	\$805	\$51
Maine	\$284	\$2
Maryland	\$1,398	\$0
Massachusetts	\$795	\$127
Michigan	\$1,497	\$0
Minnesota	\$1,047	\$171
Mississippi	\$698	\$0
Missouri	\$83	\$62
Montana	\$547	\$42
Nebraska	\$484	\$0
Nevada	\$287	\$3
New Hampshire	\$254	\$3
New Jersey	\$1,811	\$1,833
New Mexico	\$920	\$214
New York	\$1,633	\$429
North Carolina	\$1,162	\$0
North Dakota	\$352	\$3
Ohio	\$1,474	\$36
Oklahoma	\$735	\$0
Oregon	\$59	\$34
Pennsylvania	\$2,182	\$3
Rhode Island	\$327	\$0
South Carolina	\$732	\$0
South Dakota	\$455	\$30
Tennessee	\$1,047	\$0
Texas	\$5,499	\$4
Utah	\$419	\$15
Vermont	\$315	\$0
Virginia	\$1,062	\$0
Washington	\$392	\$3
West Virginia	\$24	\$3
Wisconsin	\$1,003	\$141
Wyoming	\$0	\$0

HIGHWAY EXPENDITURES, CONTINUED

STATE	STATE AND LOCAL GOVERNMENT	PER CAPITA	RANK
Alabama	\$2,552,445	\$503.01	40
Alaska	\$1,303,421	\$1,776.79	1
Arizona	\$2,940,447	\$399.56	49
Arkansas	\$2,196,465	\$721.18	17
California	\$23,767,005	\$608.95	31
Colorado	\$3,602,457	\$616.87	29
Connecticut	\$2,157,939	\$595.10	33
Delaware	\$803,913	\$789.39	14
Florida	\$12,130,372	\$545.31	37
Georgia	\$5,159,270	\$472.77	45
Hawaii	\$974,276	\$676.49	21
Idaho	\$1,298,527	\$669.68	22
Illinois	\$8,986,211	\$714.21	18
Indiana	\$3,827,877	\$560.20	36
Iowa	\$3,147,658	\$983.48	8
Kansas	\$2,013,339	\$685.47	19
Kentucky	\$2,260,365	\$500.93	41
Louisiana	\$2,367,766	\$515.83	38
Maine	\$1,120,321	\$808.70	12
Maryland	\$3,015,837	\$489.21	43
Massachusetts	\$3,407,533	\$488.05	44
Michigan	\$5,854,580	\$583.47	34
Minnesota	\$5,664,946	\$990.86	6
Mississippi	\$1,867,396	\$635.16	25
Missouri	\$2,877,001	\$465.69	47
Montana	\$1,009,979	\$899.46	10
Nebraska	\$1,883,882	\$957.29	9
Nevada	\$2,103,739	\$662.02	23
New Hampshire	\$795,539	\$570.18	35
New Jersey	\$4,339,329	\$468.52	46
New Mexico	\$1,264,176	\$598.19	32
New York	\$12,093,500	\$614.60	30
North Carolina	\$5,264,605	\$492.07	42
North Dakota	\$1,353,548	\$1,736.96	2
Ohio	\$6,015,776	\$511.72	39
Oklahoma	\$3,058,683	\$760.90	15
Oregon	\$2,682,729	\$632.70	27
Pennsylvania	\$10,675,726	\$822.98	11
Rhode Island	\$679,650	\$621.40	28
South Carolina	\$2,208,159	\$418.00	48
South Dakota	\$1,212,779	\$1,332.98	3
Tennessee	\$2,731,359	\$387.35	50
Texas	\$19,486,423	\$648.91	24
Utah	\$2,531,099	\$748.67	16
Vermont	\$736,130	\$1,137.65	5
Virginia	\$6,894,638	\$793.98	13
Washington	\$4,934,902	\$633.83	26
West Virginia	\$1,748,013	\$984.71	7
Wisconsin	\$4,020,460	\$682.30	20
Wyoming	\$742,484	\$1,277.10	4

SOURCE: U.S. Census Bureau

CORRECTIONS EXPENDITURES

STATE	INMATE POPULATION	STATE AND LOCAL GOVERNMENT (\$,000)
Alabama	36,058	\$927,482
Alaska	1,844	\$379,352
Arizona	50,641	\$1,877,085
Arkansas	25,452	\$537,914
California	172,379	\$17,995,178
Colorado	29,168	\$1,491,360
Connecticut	6,359	\$879,171
Delaware	3,118	\$376,554
Florida	137,687	\$5,143,835
Georgia	91,384	\$2,120,035
Hawaii	2,740	\$221,229
Idaho	11,593	\$492,724
Illinois	46,219	\$2,387,783
Indiana	44,204	\$1,246,008
Iowa	13,300	\$492,994
Kansas	16,757	\$571,907
Kentucky	44,742	\$903,404
Louisiana	59,524	\$906,027
Maine	3,239	\$264,201
Maryland	24,192	\$1,982,631
Massachusetts	15,455	\$1,632,536
Michigan	49,497	\$2,441,235
Minnesota	15,076	\$1,167,359
Mississippi	31,651	\$556,131
Missouri	34,639	\$888,414
Montana	6,437	\$285,462
Nebraska	9,420	\$595,559
Nevada	18,642	\$865,157
New Hampshire	3,752	\$214,647
New Jersey	22,380	\$2,016,762
New Mexico	11,983	\$806,699
New York	54,564	\$6,097,247
North Carolina	49,241	\$2,234,429
North Dakota	2,866	\$225,907
Ohio	65,616	\$2,220,011
Oklahoma	32,939	\$741,319
Oregon	18,787	\$1,603,532
Pennsylvania	70,635	\$3,780,327
Rhode Island	1,382	\$225,503
South Carolina	27,454	\$802,051
South Dakota	5,252	\$231,445
Tennessee	53,925	\$1,235,780
Texas	203,115	\$6,298,999
Utah	12,741	\$614,483
Vermont	907	\$149,604
Virginia	60,218	\$3,018,432
Washington	27,399	\$2,153,289
West Virginia	11,154	\$472,396
Wisconsin	31,424	\$1,646,360
Wyoming	3,657	\$212,052

CORRECTIONS EXPENDITURES, CONTINUED

STATE	PER INMATE	PI RANK	PER CAPITA	PC RANK
Alabama	\$25,722	42	\$182.78	41
Alaska	\$205,722	1	\$517.12	1
Arizona	\$37,067	36	\$255.07	18
Arkansas	\$21,134	47	\$176.62	44
California	\$104,393	8	\$461.07	2
Colorado	\$51,130	24	\$255.37	17
Connecticut	\$138,256	4	\$242.45	23
Delaware	\$120,768	5	\$369.75	5
Florida	\$37,359	34	\$231.24	25
Georgia	\$23,199	44	\$194.27	35
Hawaii	\$80,741	13	\$153.61	48
Idaho	\$42,502	32	\$254.11	21
Illinois	\$51,662	23	\$189.78	37
Indiana	\$28,188	41	\$182.35	42
Iowa	\$37,067	35	\$154.04	46
Kansas	\$34,129	37	\$194.71	34
Kentucky	\$20,191	48	\$200.21	32
Louisiana	\$15,221	50	\$197.38	33
Maine	\$81,569	12	\$190.71	36
Maryland	\$81,954	11	\$321.61	8
Massachusetts	\$105,632	7	\$233.82	24
Michigan	\$49,321	26	\$243.29	22
Minnesota	\$77,432	16	\$204.18	31
Mississippi	\$17,571	49	\$189.16	38
Missouri	\$25,648	43	\$143.80	50
Montana	\$44,347	30	\$254.23	20
Nebraska	\$63,223	18	\$302.63	10
Nevada	\$46,409	28	\$272.25	15
New Hampshire	\$57,209	20	\$153.84	47
New Jersey	\$90,114	9	\$217.75	27
New Mexico	\$67,320	17	\$381.72	3
New York	\$111,745	6	\$309.86	9
North Carolina	\$45,377	29	\$208.85	29
North Dakota	\$78,823	14	\$289.90	12
Ohio	\$33,833	38	\$188.84	39
Oklahoma	\$22,506	46	\$184.42	40
Oregon	\$85,353	10	\$378.18	4
Pennsylvania	\$53,519	21	\$291.42	11
Rhode Island	\$163,171	3	\$206.18	30
South Carolina	\$29,214	40	\$151.83	49
South Dakota	\$44,068	31	\$254.38	19
Tennessee	\$22,917	45	\$175.25	45
Texas	\$31,012	39	\$209.76	28
Utah	\$48,229	27	\$181.76	43
Vermont	\$164,944	2	\$231.20	26
Virginia	\$50,125	25	\$347.60	7
Washington	\$78,590	15	\$276.57	14
West Virginia	\$42,352	33	\$266.12	16
Wisconsin	\$52,392	22	\$279.40	13
Wyoming	\$57,985	19	\$364.74	6

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

REGIONAL TAX
ANALYSIS
2023

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, including residential. Pipeline companies, electric utilities, railroad companies, rail car companies, telecommunication, cable and satellite television companies are assessed on fair market value of property. Local property taxes also apply.
	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 7.2% of actual value and all other property is assessed at 29% of actual value.
	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 16 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.
	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%.
	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.

**ALCOHOLIC
BEVERAGES,
CONTINUED**

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.

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.

UTAH

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 clean-up costs for leaking underground storage tanks.

COLORADO

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

IDAHO

\$0.32 per gallon for gasoline and special fuel.

MONTANA

\$0.325 per gallon for gasoline and \$0.2955 per gallon for special fuel. A petroleum storage tank cleanup fee of \$0.0075 per gallon is charged for gasoline and diesel.

SOUTH DAKOTA

\$0.28 per gallon for gasoline, special fuel, and all other non-specified fuel. Petroleum release compensation and take inspection fee - \$0.02 per gallon.

UTAH

\$0.319 per gallon for gasoline and diesel.

SEVERANCE

WYOMING

Oil and Natural Gas: 6.00%

Stripper Oil: 4.00%

Tertiary Oil: 4.00%

Coal - Surface: 6.50%

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.

COLORADO

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

Molybdenum Ore: First 625,000 tons produced in each quarter exempt, \$0.05 per ton thereafter.

Oil and Natural Gas: rates ranging from 2% to 5% based on gross income ranging from under \$25,000 to over \$300,000.

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

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

IDAHO

Oil and Natural Gas: 2.5% of gross income received by the producer.

Mine license tax: 1% of net value of royalties received on ores mined.

MONTANA

Oil & 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.

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.

**SEVERANCE,
CONTINUED**

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.

COLORADO

Cigarettes: \$1.94 per pack of 20.

Other tobacco products: 50% of manufacturer's list price.

E-Cigarettes and Vapor: 35% of manufacturing price.

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).

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).

UTAH

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: 56% of manufacturing price.

**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.

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.

IDAHO

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

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. 20% on retail (recreational) marijuana sales and 4% on medical 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.

COLORADO

Corporate and individual.

IDAHO

Corporate, bank, and individual.

MONTANA

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.

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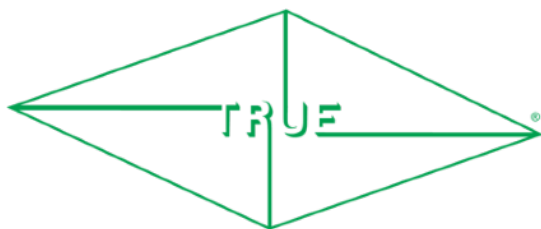
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