



# WYOMING TAX SUMMARY AND HOW WYOMING COMPARES 2022

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

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

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**NOTE:** Tax Summaries vary from Fiscal Year (FY) 2020 and 2021 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 2022 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 2022



# TOTALS FOR WYOMING TAX SUMMARY 2022

**The Wyoming Tax Summary 2022** is your quick reference guide to Wyoming state and local government taxes. Each section includes the tax basis, rate, exemptions, collection procedures, and distribution of revenue. The revenue yields may be reported by either Fiscal Year (FY) or Calendar Year (CY), depending on the methodology used by the agency administering the tax. Statutory references are included for those wishing to research a specific tax in greater detail. All numbers are rounded to the nearest dollar.

**The Wyoming Tax Summary 2022** 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 2022, there are 803 units of government in Wyoming exercising taxing authority. Each levies, or receives, revenue from property tax and other forms of taxation.

TAX AUTHORITY	TOTAL ENTITIES
Airport	5
BOCES	17
Cemetery	41
Child Support Authority	2
Cities and Towns	99
Community Center	1
Community College	7
Conservation	33
Countywide	23
DDA	4
Drainage	13
Economic Development	2
Fire Protection	62
Higher Education	1
Hospital	17
Improvement and Service	152
Irrigation	54
Joint Powers Board	72
Medical Service	1
Mosquito	3
Museum	4
Natural Resource	2
Predator	23
Promotion	1
Recreation	32
Resort	2
Road Improvement	3
Rural Health	7
Senior Citizen Service	6
Solid Waste Disposal	16
Tourism	6
Transportation	1
Visitors Council	2
Water and Sewer	66
Water Conservancy	2
Weed and Pest	23
<b>GRAND TOTAL</b>	<b>805</b>

**SOURCE:** Wyoming Department of Audit

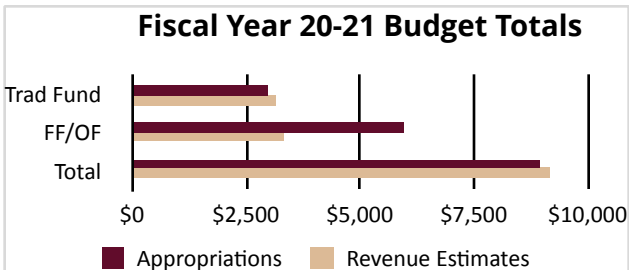


# WYOMING CHECKBOOK

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
<b>Approximate Grand Total:</b>	<b>\$10,021.1</b>
Money Out	
Traditional Funds	\$2,904.20
Federal and Other Funds	\$6,988.80
<b>Grand Total</b>	<b>\$9,893.00</b>

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 <sup>1</sup>	\$501.3
Sales Taxes <sup>1</sup>	\$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 <sup>1</sup>	\$391.3
Local Gov Capital Construction Transfer	\$6.2
Other Sources	\$220.9
<b>Total<sup>1</sup></b>	<b>\$3032.4</b>

<sup>1</sup> 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 2021, Pocket Guide Revenue Snapshot



## GENERAL FUNDS, CONTINUED

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

## OTHER FUNDS AND FEDERAL FUNDS

Money In	(\$Millions)
Anticipated Other Funds	\$2,898.0
Anticipated Federal Funds	\$1,945.9
<b>Total</b>	<b>\$4,843.9</b>
Money Out	
K-12 Education <sup>1</sup>	\$2,161.3
University of Wyoming <sup>1</sup>	\$25.0
Community Colleges <sup>1</sup>	\$2.1
Health	\$1,183.7
Justice Corrections	\$320.9
Family Services	\$159.5
Employment, Econ. Dev., Commerce, etc.	\$330.5
Natural Resources <sup>1</sup>	\$295.7
Transportation <sup>1</sup>	\$253.3
General Government	\$1,667.3
Cap Con, Endowments, etc.	\$297.1
Government <sup>1</sup>	N/A
Transfers	\$292.3
<b>Total</b>	<b>\$6,988.7</b>

<sup>1</sup>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 2021, Pocket Guide Revenue Snapshot

## BUDGET RESERVE ACCOUNT

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

## LEGISLATIVE STABILIZATION RESERVE ACCOUNT

Money In	
Beginning Balance	\$1,477,999,912
Auto 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
<b>Total</b>	<b>\$1,612,211,878</b>
Money Out	
School Finance Transfer	\$145,951,141
2022 Budget Session	\$30,000,000
<b>Total</b>	<b>\$175,951,141</b>
<b>Ending Total Balance Available:</b>	<b>\$1,436,260,737</b>

## STRATEGIC INVESTMENTS AND PROJECTS RESERVE ACCOUNT

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

**SOURCE:** Legislative Service Office Fiscal Profile

## PERMANENT WYOMING MINERAL TRUST FUND SPENDING POLICY RESERVE ACCOUNT

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

## SCHOOL FOUNDATION PROGRAM RESERVE ACCOUNT

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

## COMMON SCHOOL PERMANENT LAND FUND SPENDING POLICY RESERVE ACCOUNT

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

**SOURCE:** Legislative Service Office 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
<b>Total</b>	<b>\$1,899,478,713</b>

### 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
<b>Total</b>	<b>\$1,799,478,713</b>

**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
<b>Total</b>	<b>\$245,366,371</b>

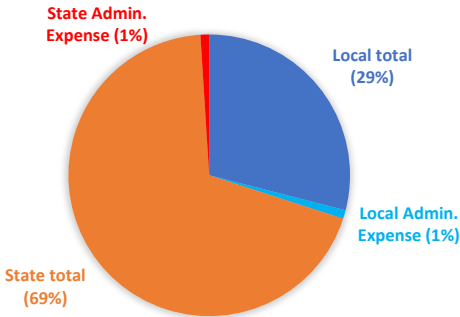
### Money Out

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
<b>Total</b>	<b>\$244,830,371</b>
<b>Ending Total Balance Available:</b>	<b>\$536,000</b>

**SOURCE:** Legislative Service Office Fiscal Profile

## THE POWER OF A PENNY

SALES TAX BREAKDOWN		(\$)
Local total (29%)		\$312,386,701
Local Admin. Expense (1%)		\$10,771,955
State total (69%)		\$743,264,909
State Admin. Expense (1%)		\$10,771,955
<b>FY 2022 Total Sales Tax Collected:</b>		<b>\$1,077,195,521</b>



		STATE SALES AND USE TOTAL (70%)	LOCAL SALES AND USE TOTAL (30%)
Statewide	\$807,533,175	\$565,273,223	\$242,259,953
General purpose	\$189,516,120	\$132,661,284	\$56,854,836
Specific purpose	\$70,662,874	\$49,464,012	\$21,198,862
Municipal purpose	\$0	\$0	\$0
Resort District	\$4,720,486	\$3,304,340	\$1,416,146
Economic Development	\$4,762,866	\$3,334,006	\$1,428,860
<b>Total</b>	<b>\$1,077,195,521</b>	<b>\$754,036,865</b>	<b>\$323,158,656</b>

**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	15
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	\$27,769,742	\$2,384,022	\$30,153,764
Big Horn	\$8,291,133	\$1,592,321	\$9,883,454
Campbell	\$106,334,942	\$5,552,362	\$111,887,304
Carbon	\$17,641,677	\$2,614,729	\$20,256,406
Converse	\$43,131,206	\$2,919,931	\$46,051,137
Crook	\$6,298,926	\$1,099,168	\$7,398,094
Fremont	\$30,145,967	\$2,935,743	\$33,081,710
Goshen	\$8,111,888	\$1,174,428	\$9,286,316
Hot Springs	\$4,441,418	\$240,195	\$4,681,613
Johnson	\$9,766,126	\$742,576	\$10,508,702
Laramie	\$111,753,158	\$13,571,886	\$125,325,044
Lincoln	\$19,024,250	\$4,170,051	\$23,194,301
Natrona	\$85,393,044	\$5,492,340	\$90,885,384
Niobrara	\$1,679,590	\$232,370	\$1,911,960
Park	\$35,193,423	\$3,024,345	\$38,217,768
Platte	\$8,231,752	\$3,648,025	\$11,879,777
Sheridan	\$29,927,148	\$2,427,887	\$32,355,035
Sublette	\$14,774,462	\$1,712,201	\$16,486,663
Sweetwater	\$49,376,887	\$12,517,858	\$61,894,745
Teton	\$84,133,557	\$6,773,077	\$90,906,634
Uinta	\$16,943,518	\$2,378,378	\$19,321,896
Washakie	\$6,413,933	\$754,626	\$7,168,559
Weston	\$4,193,012	\$603,897	\$4,796,909
<b>Total</b>			<b>\$807,533,175</b>

## GENERAL PURPOSE SALES & USE TAX

COUNTY	GENERAL PURPOSE SALES	GENERAL PURPOSE USE	TOTAL SALES & USE
Albany	\$7,004,894	\$579,205	\$7,584,099
Big Horn	\$2,090,126	\$399,774	\$2,489,900
Campbell	\$26,731,130	\$1,395,407	\$28,126,537
Carbon	\$4,444,268	\$654,831	\$5,099,099
Converse	\$10,846,276	\$733,841	\$11,580,117
Crook	\$1,589,274	\$275,387	\$1,864,661
Fremont	\$7,598,358	\$736,667	\$8,335,025
Goshen	\$2,047,677	\$293,708	\$2,341,385
Hot Springs	\$1,121,323	\$60,213	\$1,181,536
Johnson	\$2,461,180	\$185,971	\$2,647,151
Laramie	\$28,162,870	\$3,402,321	\$31,565,191
Lincoln	\$4,795,998	\$1,043,910	\$5,839,908
Natrona	\$21,511,852	\$1,377,825	\$22,889,677
Niobrara	\$425,126	\$58,201	\$483,327
Park	- - -	- - -	\$0
Platte	\$2,076,881	\$914,933	\$2,991,814
Sheridan	\$7,549,893	\$608,467	\$8,158,360
Sublette	- - -	- - -	\$0
Sweetwater	\$12,432,460	\$3,138,123	\$15,570,583
Teton	\$21,192,117	\$1,696,711	\$22,888,828
Uinta	\$4,269,373	\$595,109	\$4,864,482
Washakie	\$1,616,760	\$189,257	\$1,806,017
Weston	\$1,057,221	\$151,202	\$1,208,423
<b>Total</b>			<b>\$189,516,120</b>

## SPECIFIC PURPOSE SALES & USE TAX

COUNTY	SPECIFIC PURPOSE SALES	SPECIFIC PURPOSE USE	TOTAL SALES & USE
Albany	\$7,004,895	\$597,204	\$7,602,099
Big Horn	---	---	\$0
Campbell	\$2,197	---	\$2,197
Carbon	\$4,440,849	\$654,196	\$5,095,045
Converse	---	---	\$0
Crook	\$1,578,641	\$275,120	\$1,853,761
Fremont	-\$3	---	-\$3
Goshen	---	\$296	\$296
Hot Springs	\$1,121,141	\$60,063	\$1,181,204
Johnson	\$2,460,901	\$186,224	\$2,647,125
Laramie	\$14,527,229	\$2,003,747	\$16,530,976
Lincoln	---	---	\$0
Natrona	---	---	\$0
Niobrara	\$424,278	\$58,198	\$482,476
Park	\$4,622	\$1,800	\$6,422
Platte	\$2,076,882	\$914,933	\$2,991,815
Sheridan	\$7,549,893	\$608,467	\$8,158,360
Sublette	---	---	\$0
Sweetwater	\$6,756	\$1,806	\$8,562
Teton	\$21,198,129	\$1,696,341	\$22,894,470
Uinta	---	---	\$0
Washakie	-\$1	---	-\$1
Weston	\$1,056,868	\$151,202	\$1,208,070
<b>Total</b>			<b>\$70,662,874</b>

## 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%)	\$4,562,694	\$157,792	\$4,720,486
Uinta	---	---	---
Washakie	---	---	---
Weston	---	---	---
<b>Total</b>			<b>\$4,720,486</b>

## ECONOMIC DEVELOPMENT SALES & USE TAX

COUNTY	ECON DEV SALES	ECON DEV USE	TOTAL SALES & USE
Albany	---	---	---
Big Horn	---	---	---
Campbell	---	---	---
Carbon	---	---	---
Converse	---	---	---
Crook	---	---	---
Fremont (.5%)	\$3,800,444	\$377,081	\$4,177,525
Goshen (.25%)	\$511,914	\$73,427	\$585,341
Hot Springs	---	---	---
Johnson	---	---	---
Laramie	---	---	---
Lincoln	---	---	---
Natrona	---	---	---
Niobrara	---	---	---
Park	---	---	---
Platte	---	---	---
Sheridan	---	---	---
Sublette	---	---	---
Sweetwater	---	---	---
Teton	---	---	---
Uinta	---	---	---
Washakie	---	---	---
Weston	---	---	---
<b>Total</b>			<b>\$4,762,866</b>

## ALCOHOLIC BEVERAGES

YIELD	
Liquor	\$1,585,341
Wine	\$360,803
Malt	\$258,851
<b>FY 2022 Tax Collected and Paid:</b>	<b>\$2,204,995</b>
<b><i>*State mark-up 17.6%</i></b>	

### 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	\$14,455,812
Other Tobacco	\$7,515,687
<b>FY 2022 Tax Collected and Paid:</b>	<b>\$21,971,499</b>

## 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. Other tobacco products (defined as nicotine products) are subject to a 20% excise tax on the price wholesalers pay the manufacturer.

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

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

## EXEMPTIONS

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

## COLLECTION

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

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

## CONTACT

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

## COMMERCIAL VEHICLE REGISTRATION

YIELD	
Prorate Registration	\$47,316,532
Prorate Registration Admin	\$103,673
One Trip Permit Registration	\$1,149,635
One Trip Fuel Fee	\$198,075
Oversized and Overweight	\$9,533,319
<b>FY 2022 Tax Collected and Paid:</b>	<b>\$58,301,234</b>

### LAW

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

### BASIS

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

### RATE

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

### EXEMPTIONS

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

### COLLECTION

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

### DISTRIBUTION

State Fees: To State Highway Fund.

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

### CONTACT

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

# CORPORATION LICENSE TAX

## YIELD

**FY 2022 Tax Collected and Paid:**

**\$21,377,580**

## 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)	\$63,418,984
ALT (\$0.01)	\$6,414,471
<b>FY 2022 Tax Collected and Paid:</b>	<b>\$69,833,455</b>

### 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

**FY2022 Tax Collected and Paid:**

**\$137,800**

## 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

**CY2022\* Tax Collected and Paid:** **\$492,168**

*\*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

**FY 2022 Tax Collected and Paid:**

**\$12,866,613**

## 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)	\$2,676,085
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License Tax (\$0.23)	\$42,231,223
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ALT (\$0.01)	\$3,355,407
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<b>FY 2022 Tax Collected and Paid:</b>	<b>\$48,242,715</b>
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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	\$26,617,366
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Surplus Lines Tax	\$3,464,154
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<b>FY 2022 Tax Collected and Paid:</b>	<b>\$30,081,520</b>
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## 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

**FY 2022 Tax Collected and Paid:**

**\$29,104,088**

## 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](http://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

## LODGING TAX (STATE)

### YIELD

Total Wyoming Tourism Account	\$24,855,273
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Total Wyoming Tourism Reserve Account	\$6,213,818
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<b>FY2022 Total State Share Lodging Assessment:</b>	<b>\$31,069,091</b>
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### LAW

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

### BASIS

Effective January 1, 2021, in addition to sales tax imposed there is imposed an assessment upon the sale of lodging services of five percent (5%). 3% of the assessment of tax will be distributed to the Wyoming tourism account to be used for the operation of the Wyoming office of tourism and the Wyoming tourism reserve and projects account. 2% to be distributed to each county on a monthly basis in proportionate shares determined by the amount of revenue collected within the county and its municipalities. However the 2% county guarantee portion of the assessment of tax on the sales of lodging services will only be collected effective January 1, 2021, if the jurisdiction does not have a local lodging tax in effect on January 1, 2021.

**For example**, if there is a countywide local lodging tax rate in effect January 1, 2021 the lodging vendors in the county will collect the current local lodging tax rate and the 3% statewide tax but not the 2% county guaranteed portion of the statewide lodging tax; if the city has a citywide local lodging tax rate in effect January 1, 2021 lodging businesses within the city boundaries will collect the local lodging tax rate and the 3% statewide lodging tax. Those lodging vendors outside the city boundaries will collect the 3% statewide lodging tax rate and the 2% county guarantee portion of the statewide lodging tax. The current local lodging tax rate will be collected until the next general election at which time the county lodging tax would be considered. The 3% assessment of tax on lodging services will be collected by every lodging vendor in the state effective January 1, 2021.

### RATE

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

### EXEMPTIONS

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

# MOTOR VEHICLE REGISTRATION

## YIELD

Prestige	\$92,075
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Pioneer	\$2,426
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Registration	\$42,881,532
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<b>FY 2022 Tax Collected and Paid:</b>	<b>\$42,976,033</b>
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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

**FY 2022 Tax Collected and Paid:**

**\$5,313,431**

## 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

## PROPERTY TAX

### YIELD

Mineral Production	\$775,267,639
Commercial	\$134,083,803
Industrial	\$262,015,919
Other (Real and Personal)	\$556,933,768
<b>FY 2022 Tax Collected and Paid:</b>	<b>\$1,728,301,129</b>

### 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	\$1,744,099
Pipeline	\$1,183,257
Telecom	\$131,137
<b>FY 2022 Tax Collected and Paid:</b>	<b>\$3,058,493</b>

## 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

**FY 2022 Tax Collected and Paid:**

**\$1,445,508**

## LAW

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

## BASIS

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

## RATE

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

## EXEMPTIONS

None

## COLLECTION

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

## DISTRIBUTION

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

## CONTACT

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

## SALES AND USE TAX (LOCAL)

YIELD	
County Allocation	\$8,129,910
Municipal Distributions	\$241,383,302
General	\$187,639,028
Specific Purpose	\$69,956,363
Resort District	\$4,675,263
Economic Development	\$4,715,275
<b>FY 2022 Tax Collected and Paid:</b>	<b>\$516,499,141</b>

### 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](http://revenue.wyo.gov).

### EXEMPTIONS

See p. 37

### COLLECTION

See p. 37

### 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.

### CONTACT

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

## SALES AND USE TAX (STATE)

YIELD	
Sales	\$501,360,721
Use	\$54,139,009
<b>FY 2022 Tax Collected and Paid:</b>	<b>\$555,499,730</b>

### 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



# SEVERANCE TAX

## YIELD

**FY 2022 Tax Collected and Paid:**

**\$719,503,794**

## 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: 3.75%

Uranium\*: 4.00%

Other Miscellaneous Minerals: 2.00%

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

## EXEMPTIONS

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

## COLLECTION

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

## DISTRIBUTION

1. Mineral Trust Fund: 1.5% on oil, gas and coal. In 2005, an additional 1% was directed into the PMTF for a total of 2.5%. There is no sunset on the additional percentage.

2. An amount equal to specified motor fuels under W.S. 3917-104(c) and 39- 17-204(b) to the LUST account under W.S. 35-11-1424 and 35-11-1427.

*\*Calendar Year 2021 yield is based on 2020 production*

## SEVERANCE TAX (CONTINUED)

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

General Fund: 62.26%

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

Water Development III: .5%

Highway Fund: 4.33%

Counties: 3.88%

County Roads: 2.9%

Cities and Towns: 9.25%

Capital Construction: 2.33%

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

### CONTACT

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

**FY 2022 Tax Collected and Paid:**

**\$2,419,245**

## 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

**CY 2021 Tax Collected and Paid:**

**\$56,759,232**

## LAW

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

## BASIS

Annual employee wages reported by calendar quarter. The unemployment insurance taxable wage base for CY 2022 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	\$1,707,793
County Share	\$2,561,690
<b>FY 2022 Tax Collected and Paid:</b>	<b>\$4,269,483</b>

## 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

**FY 2021 Tax Collected and Paid:**

**\$198,297,055**

## 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 flower in the lower half. The flower has light blue and white petals with gold outlines. Above the flower, several vertical lines in gold and light blue extend upwards. In the top corners, there are gold geometric patterns resembling stylized flags or shields.

# HOW WYOMING COMPARES 2022

## 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 FY 2021 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	2019	2020	2021
Alabama	4,903,185	5,024,803	5,039,877
Alaska	731,545	732,441	732,673
Arizona	7,278,717	7,177,986	7,276,316
Arkansas	3,017,804	3,012,232	3,025,891
California	39,512,223	39,499,738	39,237,836
Colorado	5,758,736	5,784,308	5,812,069
Connecticut	3,565,287	3,600,260	3,605,597
Delaware	973,764	991,886	1,003,384
Florida	21,477,737	21,569,932	21,781,128
Georgia	10,617,423	10,725,800	10,799,566
Hawaii	1,415,872	1,451,911	1,441,553
Idaho	1,787,065	1,847,772	1,900,923
Illinois	12,671,821	12,785,245	12,671,469
Indiana	6,732,219	6,785,644	6,805,985
Iowa	3,155,070	3,188,669	3,193,079
Kansas	2,913,314	2,935,880	2,934,582
Kentucky	4,467,673	4,503,958	4,509,394
Louisiana	4,648,794	4,651,203	4,624,047
Maine	1,344,212	1,362,280	1,372,247
Maryland	6,045,680	6,172,679	6,165,129
Massachusetts	6,892,503	7,022,220	6,984,723
Michigan	9,986,857	10,067,664	10,050,811
Minnesota	5,639,632	5,707,165	5,707,390
Mississippi	2,976,149	2,956,870	2,949,965
Missouri	6,137,428	6,154,481	6,168,187
Montana	1,068,778	1,086,193	1,104,271
Nebraska	1,934,408	1,961,455	1,963,692
Nevada	3,080,156	3,114,071	3,143,991
New Hampshire	1,359,711	1,377,848	1,388,992
New Jersey	8,882,190	9,279,743	9,267,130
New Mexico	2,096,829	2,117,566	2,115,877
New York	19,453,561	20,154,933	19,835,913
North Carolina	10,488,084	10,457,177	10,551,162
North Dakota	762,062	778,962	774,948
Ohio	11,689,100	11,790,587	11,780,017
Oklahoma	3,956,971	3,962,031	3,986,639
Oregon	4,217,737	4,241,544	4,246,155
Pennsylvania	12,801,989	12,989,625	12,964,056
Rhode Island	1,059,361	1,096,229	1,095,610
South Carolina	5,148,714	5,130,729	5,190,705
South Dakota	884,659	887,099	895,376
Tennessee	6,829,174	6,920,119	6,975,218
Texas	28,995,881	29,217,653	29,527,941
Utah	3,205,958	3,281,684	3,337,975
Vermont	623,989	642,495	645,570
Virginia	8,535,519	8,632,044	8,642,274
Washington	7,614,893	7,718,785	7,738,692
West Virginia	1,792,147	1,789,798	1,782,959
Wisconsin	5,822,434	5,892,323	5,895,908
Wyoming	578,759	577,267	578,803
<b>United States</b>	<b>327,533,774</b>	<b>330,810,987</b>	<b>331,223,695</b>

**SOURCE:** U.S. Census Bureau

# STATE GENERAL REVENUE

STATE	STATE AND LOCAL GOVERNMENT (\$,000)	PER CAPITA	RANK	FED AID % OF GEN REVENUE
Alabama	\$43,860,663	\$8,945.34	37	35.80%
Alaska	\$12,106,780	\$16,549.60	2	42.30%
Arizona	\$59,016,577	\$8,108.10	46	40.80%
Arkansas	\$26,989,530	\$8,943.43	38	36.60%
California	\$533,193,967	\$13,494.41	5	30.90%
Colorado	\$58,937,527	\$10,234.46	21	30.20%
Connecticut	\$44,454,140	\$12,468.60	7	23.60%
Delaware	\$11,494,350	\$11,804.04	14	27.50%
Florida	\$172,783,607	\$8,044.78	47	30.50%
Georgia	\$81,572,685	\$7,682.91	48	33.70%
Hawaii	\$18,496,739	\$13,063.85	6	21.30%
Idaho	\$13,619,711	\$7,621.27	49	30.60%
Illinois	\$128,418,079	\$10,134.15	23	30.20%
Indiana	\$62,345,742	\$9,260.80	34	37.00%
Iowa	\$37,654,103	\$11,934.47	12	25.10%
Kansas	\$29,655,778	\$10,179.40	22	21.10%
Kentucky	\$40,238,628	\$9,006.62	36	40.70%
Louisiana	\$45,271,357	\$9,738.30	27	45.10%
Maine	\$13,903,942	\$10,343.56	20	33.80%
Maryland	\$67,696,978	\$11,197.58	18	30.30%
Massachusetts	\$85,813,381	\$12,450.25	8	28.30%
Michigan	\$94,423,525	\$9,454.78	31	32.00%
Minnesota	\$64,647,825	\$11,463.13	16	26.00%
Mississippi	\$27,796,883	\$9,339.88	33	42.60%
Missouri	\$50,922,220	\$8,297.00	44	38.00%
Montana	\$10,222,926	\$9,565.06	30	44.40%
Nebraska	\$19,086,993	\$9,867.10	24	30.90%
Nevada	\$26,247,955	\$8,521.63	43	32.70%
New Hampshire	\$12,099,243	\$8,898.39	39	31.60%
New Jersey	\$108,751,702	\$12,243.79	10	25.90%
New Mexico	\$25,517,327	\$12,169.48	11	41.40%
New York	\$327,909,409	\$16,856.01	1	36.00%
North Carolina	\$93,158,190	\$8,882.29	40	32.90%
North Dakota	\$11,196,236	\$14,692.03	4	21.90%
Ohio	\$112,402,717	\$9,616.03	29	34.50%
Oklahoma	\$34,165,063	\$8,634.15	42	31.50%
Oregon	\$50,065,607	\$11,870.25	13	32.50%
Pennsylvania	\$138,036,637	\$10,782.44	19	33.30%
Rhode Island	\$12,180,352	\$11,497.83	15	33.20%
South Carolina	\$46,541,517	\$9,039.44	35	34.20%
South Dakota	\$7,205,443	\$8,144.88	45	33.30%
Tennessee	\$49,301,966	\$7,219.32	50	38.80%
Texas	\$253,819,166	\$8,753.62	41	31.90%
Utah	\$31,629,764	\$9,865.93	25	25.30%
Vermont	\$7,665,670	\$12,284.94	9	33.10%
Virginia	\$83,725,329	\$9,809.05	26	20.00%
Washington	\$86,264,339	\$11,328.37	17	27.70%
West Virginia	\$17,438,498	\$9,730.51	28	36.70%
Wisconsin	\$54,995,206	\$9,445.40	32	25.60%
Wyoming	\$8,765,832	\$15,145.91	3	42.10%
United States	\$3,648,043,700	\$11,113.97	N/A	22.50%

SOURCE: Tax Foundation; U.S. Census Bureau

# FEDERAL REVENUE

STATE	STATE AND LOCAL GOVERNMENT TOTAL (\$,000)	PER CAPITA	RANK
Alabama	\$12,251,463	\$2,498.67	20
Alaska	\$3,963,195	\$5,417.57	1
Arizona	\$17,553,381	\$2,411.60	23
Arkansas	\$8,165,669	\$2,705.83	15
California	\$112,818,330	\$2,855.28	11
Colorado	\$10,161,499	\$1,764.54	44
Connecticut	\$8,964,342	\$2,514.34	19
Delaware	\$2,603,151	\$2,673.29	17
Florida	\$33,215,538	\$1,546.51	49
Georgia	\$16,933,117	\$1,594.84	48
Hawaii	\$3,084,327	\$2,178.39	28
Idaho	\$3,234,803	\$1,810.12	43
Illinois	\$23,885,501	\$1,884.93	37
Indiana	\$15,931,783	\$2,366.50	25
Iowa	\$6,749,753	\$2,139.34	29
Kansas	\$4,654,187	\$1,597.56	47
Kentucky	\$12,780,283	\$2,860.61	10
Louisiana	\$14,616,011	\$3,144.04	7
Maine	\$3,216,828	\$2,393.10	24
Maryland	\$14,619,768	\$2,418.22	22
Massachusetts	\$18,715,589	\$2,715.35	14
Michigan	\$24,171,800	\$2,420.36	21
Minnesota	\$12,630,363	\$2,239.57	27
Mississippi	\$8,726,251	\$2,932.06	9
Missouri	\$12,552,553	\$2,045.25	33
Montana	\$3,477,855	\$3,254.05	6
Nebraska	\$3,617,512	\$1,870.09	39
Nevada	\$5,729,351	\$1,860.08	40
New Hampshire	\$2,501,101	\$1,839.44	42
New Jersey	\$18,663,375	\$2,101.21	30
New Mexico	\$7,715,923	\$3,679.81	4
New York	\$72,878,127	\$3,746.26	3
North Carolina	\$21,668,054	\$2,065.97	31
North Dakota	\$1,976,906	\$2,594.15	18
Ohio	\$27,021,440	\$2,311.68	26
Oklahoma	\$7,813,404	\$1,974.59	34
Oregon	\$11,865,169	\$2,813.16	13
Pennsylvania	\$34,413,843	\$2,688.16	16
Rhode Island	\$2,985,814	\$2,818.50	12
South Carolina	\$9,734,263	\$1,890.62	36
South Dakota	\$1,693,204	\$1,913.96	35
Tennessee	\$12,687,875	\$1,857.89	41
Texas	\$50,645,162	\$1,746.63	45
Utah	\$5,455,827	\$1,701.78	46
Vermont	\$2,083,514	\$3,339.02	5
Virginia	\$13,072,911	\$1,531.59	50
Washington	\$15,656,504	\$2,056.04	32
West Virginia	\$5,292,991	\$2,953.44	8
Wisconsin	\$10,911,503	\$1,874.04	38
Wyoming	\$2,423,952	\$4,188.19	2
United States	\$765,055,021	\$2,330.78	N/A

SOURCE: U.S. Census Bureau

# TAX REVENUE

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

SOURCE: Tax Foundation; U.S. Census Bureau

# PROPERTY TAX REVENUE

STATE	STATE GOVERNMENT (\$,000)	LOCAL GOVERNMENT (\$,000)	COMBINED (\$,000)
Alabama	\$422,322	\$2,618,963	\$3,041,285
Alaska	\$121,501	\$1,503,679	\$1,625,180
Arizona	\$1,091,363	\$7,282,135	\$8,373,498
Arkansas	\$1,208,746	\$1,168,479	\$2,377,225
California	\$2,977,083	\$69,734,612	\$72,711,695
Colorado	N/A	\$10,459,442	\$10,459,442
Connecticut	N/A	\$11,463,831	\$11,463,831
Delaware	N/A	\$941,554	\$941,554
Florida	N/A	\$31,227,441	\$31,227,441
Georgia	\$864,858	\$12,835,776	\$13,700,634
Hawaii	N/A	\$2,060,154	\$2,060,154
Idaho	N/A	\$1,967,267	\$1,967,267
Illinois	\$60,781	\$29,571,364	\$29,632,145
Indiana	\$13,225	\$7,653,265	\$7,666,490
Iowa	\$1,982	\$5,597,419	\$5,599,401
Kansas	\$752,820	\$4,085,394	\$4,838,214
Kentucky	\$648,739	\$3,250,591	\$3,899,330
Louisiana	\$76,050	\$4,224,549	\$4,300,599
Maine	\$41,110	\$3,685,422	\$3,726,532
Maryland	\$836,498	\$9,373,865	\$10,210,363
Massachusetts	\$7,356	\$17,846,945	\$17,854,301
Michigan	\$2,194,160	\$13,021,504	\$15,215,664
Minnesota	\$812,497	\$8,925,672	\$9,738,169
Mississippi	\$28,362	\$3,260,365	\$3,288,727
Missouri	\$34,022	\$6,828,067	\$6,862,089
Montana	\$312,300	\$1,523,179	\$1,835,479
Nebraska	\$127	\$3,893,041	\$3,893,168
Nevada	\$335,207	\$2,870,399	\$3,205,606
New Hampshire	\$408,499	\$4,005,171	\$4,413,670
New Jersey	\$5,481	\$31,194,699	\$31,200,180
New Mexico	\$86,754	\$1,767,242	\$1,853,996
New York	N/A	\$61,857,624	\$61,857,624
North Carolina	N/A	\$10,985,866	\$10,985,866
North Dakota	\$4,636	\$1,203,978	\$1,208,614
Ohio	N/A	\$16,335,301	\$16,335,301
Oklahoma	N/A	\$3,266,619	\$3,266,619
Oregon	\$21,310	\$7,024,169	\$7,045,479
Pennsylvania	\$37,234	\$20,845,710	\$20,882,944
Rhode Island	\$2,774	\$2,673,390	\$2,676,164
South Carolina	\$42,450	\$6,508,931	\$6,551,381
South Dakota	N/A	\$1,355,624	\$1,355,624
Tennessee	N/A	\$5,697,069	\$5,697,069
Texas	N/A	\$60,826,579	\$60,826,579
Utah	N/A	\$3,696,073	\$3,696,073
Vermont	\$1,111,956	\$721,255	\$1,833,211
Virginia	\$32,599	\$15,077,081	\$15,109,680
Washington	\$3,358,585	\$9,606,339	\$12,964,924
West Virginia	\$7,039	\$1,719,558	\$1,726,597
Wisconsin	\$99,934	\$9,710,814	\$9,810,748
Wyoming	\$273,518	\$919,715	\$1,193,233
<b>United States</b>	<b>\$18,333,878</b>	<b>\$558,674,059</b>	<b>\$577,007,937</b>

SOURCE: Tax Foundation; U.S. Census Bureau

# SALES AND USE TAX RATES

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

SOURCE: U.S. Census Bureau

SALES AND USE TAX REVENUE

STATE	STATE GOVERNMENT (\$,000)	LOCAL GOVERNMENT (\$,000)	COMBINED (\$,000)
Alabama	\$5,619,450	\$3,041,436	\$8,660,886
Alaska	\$278,823	\$418,779	\$697,602
Arizona	\$10,443,788	\$3,938,600	\$14,382,388
Arkansas	\$4,920,468	\$1,448,265	\$6,408,733
California	\$60,233,962	\$23,062,469	\$83,296,431
Colorado	\$5,988,535	\$5,395,517	\$11,384,052
Connecticut	\$7,787,888	N/A	\$7,787,888
Delaware	\$602,601	\$17,655	\$620,256
Florida	\$36,492,076	\$7,105,962	\$43,598,038
Georgia	\$9,509,465	\$5,620,548	\$15,130,013
Hawaii	\$5,062,134	\$567,985	\$5,630,119
Idaho	\$2,533,832	\$70,260	\$2,604,092
Illinois	\$19,534,290	\$6,554,367	\$26,088,657
Indiana	\$12,579,447	\$233,057	\$12,812,504
Iowa	\$4,857,865	\$623,596	\$5,481,461
Kansas	\$4,523,724	\$1,391,336	\$5,915,060
Kentucky	\$6,311,232	\$775,569	\$7,086,801
Louisiana	\$6,400,439	\$4,769,348	\$11,169,787
Maine	\$2,327,733	\$7,353	\$2,335,086
Maryland	\$9,895,931	\$990,944	\$10,886,875
Massachusetts	\$9,557,950	\$478,765	\$10,036,715
Michigan	\$14,347,394	\$270,089	\$14,617,483
Minnesota	\$11,169,575	\$542,216	\$11,711,791
Mississippi	\$5,232,943	\$119,818	\$5,352,761
Missouri	\$5,549,210	\$3,833,484	\$9,382,694
Montana	\$663,096	\$17,614	\$680,710
Nebraska	\$2,579,592	\$494,265	\$3,073,857
Nevada	\$7,835,623	\$1,870,273	\$9,705,896
New Hampshire	\$993,686	\$7,182	\$1,000,868
New Jersey	\$16,042,909	\$172,110	\$16,215,019
New Mexico	\$3,684,329	\$1,382,648	\$5,066,977
New York	\$27,230,515	\$20,480,816	\$47,711,331
North Carolina	\$12,804,080	\$3,822,421	\$16,626,501
North Dakota	\$1,563,632	\$304,965	\$1,868,597
Ohio	\$18,529,304	\$2,643,004	\$21,172,308
Oklahoma	\$4,643,652	\$2,523,695	\$7,167,347
Oregon	\$1,864,887	\$647,753	\$2,512,640
Pennsylvania	\$22,140,157	\$1,563,955	\$23,704,112
Rhode Island	\$1,830,507	\$31,659	\$1,862,166
South Carolina	\$5,241,143	\$1,396,209	\$6,637,352
South Dakota	\$1,614,664	\$429,990	\$2,044,654
Tennessee	\$10,729,498	\$2,500,499	\$13,229,997
Texas	\$53,905,394	\$11,199,057	\$65,104,451
Utah	\$4,057,436	\$1,680,727	\$1,680,727
Vermont	\$1,123,404	\$27,083	\$1,150,487
Virginia	\$8,595,819	\$3,081,818	\$11,677,637
Washington	\$21,373,727	\$6,952,004	\$28,325,731
West Virginia	\$2,919,112	\$148,338	\$3,067,450
Wisconsin	\$8,446,278	\$599,018	\$9,045,296
Wyoming	\$953,905	\$125,150	\$1,079,055
United States	\$503,127,104	\$137,442,988	\$640,570,092

SOURCE: U.S. Census Bureau

MOTOR FUELS TAX REVENUE

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

SOURCE: U.S. Census Bureau



ALCOHOLIC BEVERAGES TAX REVENUE

STATE	STATE AND LOCAL GOVERNMENT (\$,000)	SPIRIT RATE	WINE RATE	BEER RATE
Alabama	\$256,263	\$19.11	\$1.70	\$0.53
Alaska	\$47,055	\$12.80	\$2.50	\$1.07
Arizona	\$78,122	\$3.00	\$0.84	\$0.16
Arkansas	\$67,104	\$8.33	\$1.47	\$0.34
California	\$353,296	\$3.30	\$0.20	\$0.20
Colorado	\$48,934	\$2.28	\$0.32	\$0.08
Connecticut	\$64,146	\$5.94	\$0.79	\$0.23
Delaware	\$26,610	\$4.50	\$1.63	\$0.26
Florida	\$308,922	\$6.50	\$2.25	\$0.48
Georgia	\$354,539	\$3.79	\$1.51	\$0.48
Hawaii	\$51,913	\$5.98	\$1.38	\$0.93
Idaho	\$10,948	\$10.91	\$0.45	\$0.15
Illinois	\$239,404	\$8.55	\$1.39	\$0.23
Indiana	\$52,773	\$2.68	\$0.47	\$0.12
Iowa	\$22,248	\$13.03	\$1.75	\$0.19
Kansas	\$146,811	\$2.50	\$0.30	\$0.18
Kentucky	\$147,700	\$8.41	\$3.23	\$0.89
Louisiana	\$78,360	\$3.03	\$0.76	\$0.40
Maine	\$19,974	\$11.96	\$0.60	\$0.35
Maryland	\$32,165	\$5.03	\$1.48	\$0.55
Massachusetts	\$87,121	\$4.05	\$0.55	\$0.11
Michigan	\$169,073	\$11.95	\$0.51	\$0.20
Minnesota	\$98,868	\$8.61	\$1.22	\$0.46
Mississippi	\$41,165	\$8.11	N/A	\$0.43
Missouri	\$39,726	\$2.00	\$0.42	\$0.06
Montana	\$37,820	\$9.83	\$1.06	\$0.14
Nebraska	\$31,425	\$3.75	\$0.95	\$0.31
Nevada	\$45,965	\$3.60	\$0.70	\$0.16
New Hampshire	\$12,836	N/A	N/A	\$0.30
New Jersey	\$146,514	\$5.50	\$0.88	\$0.12
New Mexico	\$22,745	\$6.06	\$1.70	\$0.41
New York	\$289,249	\$6.44	\$0.30	\$0.14
North Carolina	\$521,624	\$14.58	\$1.00	\$0.62
North Dakota	\$8,950	\$5.20	\$1.22	\$0.45
Ohio	\$121,566	\$9.83	\$0.32	\$0.18
Oklahoma	\$138,884	\$5.56	\$0.72	\$0.40
Oregon	\$19,667	\$21.95	\$0.67	\$0.08
Pennsylvania	\$474,035	\$7.41	\$0.00	\$0.08
Rhode Island	\$20,727	\$5.40	\$1.40	\$0.12
South Carolina	\$187,379	\$5.42	\$1.08	\$0.77
South Dakota	\$17,880	\$4.73	\$1.33	\$0.27
Tennessee	\$465,412	\$4.46	\$1.27	\$1.29
Texas	\$1,372,693	\$2.40	\$0.20	\$0.20
Utah	\$53,781	\$15.92	\$0.00	\$0.41
Vermont	\$28,985	\$7.68	\$0.55	\$0.27
Virginia	\$244,877	\$19.89	\$1.51	\$0.26
Washington	\$389,822	\$35.31	\$0.87	\$0.26
West Virginia	\$26,556	\$7.62	\$1.00	\$0.18
Wisconsin	\$62,124	\$3.25	\$0.25	\$0.06
Wyoming	\$1,976	N/A	N/A	\$0.02
United States	\$7,723,776	\$13.50	\$1.07	\$0.58

SOURCE: U.S. Census Bureau

## TOBACCO TAX REVENUE

STATE	STATE AND LOCAL GOVERNMENT (\$,000)	CIGARETTE RATE
Alabama	\$203,101	\$0.68
Alaska	\$97,609	\$2.00
Arizona	\$309,128	\$2.00
Arkansas	\$218,651	\$1.15
California	\$1,979,149	\$2.87
Colorado	\$190,415	\$1.94
Connecticut	\$357,525	\$4.35
Delaware	\$122,610	\$2.10
Florida	\$1,136,716	\$1.34
Georgia	\$223,363	\$0.37
Hawaii	\$111,803	\$3.20
Idaho	\$50,300	\$0.57
Illinois	\$920,869	\$2.98
Indiana	\$405,389	\$1.00
Iowa	\$202,021	\$1.36
Kansas	\$125,661	\$1.29
Kentucky	\$369,501	\$1.10
Louisiana	\$161,030	\$1.08
Maine	\$125,978	\$2.00
Maryland	\$356,684	\$2.00
Massachusetts	\$553,261	\$3.51
Michigan	\$887,071	\$2.00
Minnesota	\$626,533	\$3.65
Mississippi	\$138,722	\$0.68
Missouri	\$107,309	\$0.17
Montana	\$77,234	\$1.70
Nebraska	\$52,862	\$0.64
Nevada	\$182,492	\$1.80
New Hampshire	\$201,332	\$1.78
New Jersey	\$632,406	\$2.70
New Mexico	\$91,489	\$2.00
New York	\$1,100,105	\$4.35
North Carolina	\$292,846	\$0.45
North Dakota	\$27,382	\$0.44
Ohio	\$919,750	\$1.60
Oklahoma	\$420,769	\$2.03
Oregon	\$250,156	\$1.33
Pennsylvania	\$1,303,846	\$2.60
Rhode Island	\$137,322	\$4.25
South Carolina	\$28,311	\$0.57
South Dakota	\$45,760	\$1.53
Tennessee	\$245,923	\$0.62
Texas	\$1,410,391	\$1.41
Utah	\$112,090	\$1.70
Vermont	\$68,434	\$3.08
Virginia	\$213,184	\$0.60
Washington	\$397,049	\$3.03
West Virginia	\$171,224	\$1.20
Wisconsin	\$599,794	\$2.52
Wyoming	\$21,736	\$0.60
<b>United States</b>	<b>\$19,012,832</b>	<b>\$1.01</b>

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

## TOBACCO TAX REVENUE, CONTINUED

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

## TOBACCO TAX REVENUE, CONTINUED

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

## TOBACCO TAX REVENUE, CONTINUED

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

## TOBACCO TAX REVENUE, CONTINUED

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

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

## INDIVIDUAL INCOME TAX

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

**SOURCE:** U.S. Census Bureau

# CORPORATE INCOME TAX REVENUE

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

SOURCE: U.S. Census Bureau



# INVESTMENT INCOME

STATE	STATE AND LOCAL GOVERNMENT (\$,000)	PER CAPITA	RANK
Alabama	\$597,718	\$121.90	47
Alaska	\$1,322,691	\$1,808.08	1
Arizona	\$1,354,858	\$186.14	29
Arkansas	\$383,215	\$126.98	45
California	\$8,973,614	\$227.11	18
Colorado	\$1,415,759	\$245.85	13
Connecticut	\$818,307	\$229.52	17
Delaware	\$171,586	\$176.21	33
Florida	\$2,627,393	\$122.33	46
Georgia	\$888,294	\$83.66	49
Hawaii	\$328,648	\$232.12	15
Idaho	\$230,617	\$129.05	43
Illinois	\$2,839,101	\$224.05	20
Indiana	\$1,382,910	\$205.42	25
Iowa	\$3,407,178	\$1,079.91	2
Kansas	\$496,838	\$170.54	36
Kentucky	\$470,721	\$105.36	48
Louisiana	\$704,676	\$151.58	40
Maine	\$171,615	\$127.67	44
Maryland	\$916,972	\$151.67	39
Massachusetts	\$1,584,110	\$229.83	16
Michigan	\$1,827,796	\$183.02	30
Minnesota	\$1,191,611	\$211.29	23
Mississippi	\$242,219	\$81.39	50
Missouri	\$1,275,945	\$207.90	24
Montana	\$236,045	\$220.86	21
Nebraska	\$332,668	\$171.97	35
Nevada	\$699,150	\$226.99	19
New Hampshire	\$410,681	\$302.04	9
New Jersey	\$1,693,372	\$190.65	28
New Mexico	\$1,120,220	\$534.24	5
New York	\$6,112,181	\$314.19	8
North Carolina	\$1,433,771	\$136.70	42
North Dakota	\$781,164	\$1,025.07	4
Ohio	\$2,515,667	\$215.21	22
Oklahoma	\$617,242	\$155.99	37
Oregon	\$1,238,821	\$293.72	10
Pennsylvania	\$2,202,246	\$172.02	34
Rhode Island	\$413,922	\$390.73	6
South Carolina	\$788,667	\$153.18	38
South Dakota	\$282,519	\$319.35	7
Tennessee	\$1,332,210	\$195.08	27
Texas	\$7,063,828	\$243.61	14
Utah	\$875,449	\$273.07	11
Vermont	\$127,168	\$203.80	26
Virginia	\$1,528,704	\$179.10	31
Washington	\$1,957,093	\$257.01	12
West Virginia	\$260,929	\$145.60	41
Wisconsin	\$1,040,107	\$178.64	32
Wyoming	\$624,453	\$1,078.95	3
<b>United States</b>	<b>\$71,457,126</b>	<b>\$217.70</b>	<b>N/A</b>

SOURCE: U.S. Census Bureau

## GENERAL EXPENDITURES

STATE	FEDERAL FUNDS (\$,000)	GENERAL FUND (\$,000)
Alabama	\$12,274	\$10,172
Alaska	\$4,807	\$5,716
Arizona	\$16,895	\$11,221
Arkansas	\$9,408	\$5,482
California	\$148,996	\$146,285
Colorado	\$11,310	\$12,187
Connecticut	\$6,593	\$19,189
Delaware	\$2,706	\$4,514
Florida	\$32,188	\$33,893
Georgia	\$18,178	\$28,179
Hawaii	\$2,835	\$8,035
Idaho	\$4,984	\$4,470
Illinois	\$18,008	\$36,065
Indiana	\$16,679	\$14,901
Iowa	\$9,772	\$7,832
Kansas	\$4,649	\$7,522
Kentucky	\$17,181	\$11,622
Louisiana	\$4,183	\$3,825
Maine	\$4,183	\$3,825
Maryland	\$16,038	\$18,961
Massachusetts	\$16,726	\$29,508
Michigan	\$25,949	\$8,954
Minnesota	\$12,194	\$23,778
Mississippi	\$8,491	\$5,732
Missouri	\$9,726	\$9,151
Montana	\$3,347	\$2,330
Nebraska	\$3,029	\$4,499
Nevada	\$4,869	\$4,467
New Hampshire	\$2,867	\$1,688
New Jersey	\$18,321	\$37,097
New Mexico	\$9,557	\$6,853
New York	\$60,688	\$77,469
North Carolina	\$25,312	\$24,602
North Dakota	\$1,861	\$2,333
Ohio	\$27,578	\$22,520
Oklahoma	\$8,762	\$6,486
Oregon	\$13,503	\$11,623
Pennsylvania	\$36,741	\$366,349
Rhode Island	\$4,475	\$3,937
South Carolina	\$8,993	\$8,658
South Dakota	\$1,834	\$1,703
Tennessee	\$14,238	\$15,208
Texas	\$47,930	\$63,100
Utah	\$4,786	\$7,279
Vermont	\$2,224	\$1,539
Virginia	\$15,065	\$21,915
Washington	\$14,125	\$23,967
West Virginia	\$4,853	\$3,850
Wisconsin	\$12,953	\$17,327
Wyoming	\$844	\$1,507
<b>United States</b>	<b>N/A</b>	<b>N/A</b>

GENERAL EXPENDITURES, CONTINUED

STATE	STATE AND LOCAL GOVERNMENT (\$,000)	PER CAPITA	RANK
Alabama	\$52,646,924	\$10,446.07	38
Alaska	\$15,076,507	\$20,577.40	1
Arizona	\$71,488,388	\$9,824.81	43
Arkansas	\$28,980,488	\$9,577.51	46
California	\$675,699,407	\$17,220.61	4
Colorado	\$73,991,098	\$12,730.60	19
Connecticut	\$45,285,851	\$12,559.88	22
Delaware	\$13,310,761	\$13,265.87	13
Florida	\$208,234,166	\$9,560.30	48
Georgia	\$100,471,745	\$9,303.31	49
Hawaii	\$20,156,712	\$13,982.64	10
Idaho	\$16,686,160	\$8,777.93	50
Illinois	\$165,348,549	\$13,048.89	17
Indiana	\$69,568,128	\$10,221.61	39
Iowa	\$40,433,746	\$12,662.93	20
Kansas	\$33,461,540	\$11,402.49	27
Kentucky	\$50,421,217	\$11,181.37	31
Louisiana	\$53,405,831	\$11,549.59	24
Maine	\$15,096,532	\$11,001.32	33
Maryland	\$81,013,527	\$13,140.61	15
Massachusetts	\$108,747,310	\$15,569.31	5
Michigan	\$115,912,918	\$11,532.69	25
Minnesota	\$78,061,897	\$13,677.34	11
Mississippi	\$32,580,411	\$11,044.34	32
Missouri	\$62,072,636	\$10,063.35	42
Montana	\$12,097,782	\$10,955.45	34
Nebraska	\$25,142,251	\$12,803.56	18
Nevada	\$33,356,572	\$10,609.63	36
New Hampshire	\$14,181,375	\$10,209.83	41
New Jersey	\$117,253,785	\$12,652.65	21
New Mexico	\$27,702,843	\$13,092.84	16
New York	\$387,676,964	\$19,544.20	2
North Carolina	\$107,765,251	\$10,213.59	40
North Dakota	\$10,922,021	\$14,093.88	9
Ohio	\$145,959,964	\$12,390.47	23
Oklahoma	\$38,169,470	\$9,574.35	47
Oregon	\$65,714,162	\$15,476.16	6
Pennsylvania	\$174,037,515	\$13,424.62	12
Rhode Island	\$14,487,904	\$13,223.60	14
South Carolina	\$56,241,395	\$10,835.02	35
South Dakota	\$8,751,771	\$9,774.41	44
Tennessee	\$67,876,915	\$9,731.15	45
Texas	\$312,358,617	\$10,578.41	37
Utah	\$37,873,797	\$11,346.34	29
Vermont	\$9,567,730	\$14,820.59	7
Virginia	\$97,890,105	\$11,326.89	30
Washington	\$112,283,036	\$14,509.30	8
West Virginia	\$20,317,106	\$11,395.16	28
Wisconsin	\$67,584,371	\$11,462.93	26
Wyoming	\$10,364,301	\$17,906.44	3
United States	\$3,967,961,549	\$12,088.62	N/A

SOURCE: U.S. Census Bureau

## HIGHER ED EXPENDITURES

STATE	ENROLLMENT NUMBER	STATE AND LOCAL GOVERNMENT (\$,000)
Alabama	303,030	\$5,673,352
Alaska	23,353	\$746,254
Arizona	609,144	\$6,485,772
Arkansas	158,587	\$2,835,173
California	2,715,085	\$49,681,787
Colorado	368,123	\$6,049,920
Connecticut	193,686	\$3,190,445
Delaware	59,983	\$1,528,742
Florida	1,066,783	\$12,090,905
Georgia	553,755	\$6,494,266
Hawaii	60,434	\$1,267,995
Idaho	121,964	\$1,255,606
Illinois	718,504	\$8,878,083
Indiana	422,906	\$6,524,653
Iowa	218,033	\$3,795,683
Kansas	208,538	\$3,350,272
Kentucky	266,507	\$3,959,816
Louisiana	243,750	\$3,736,931
Maine	71,658	\$807,885
Maryland	354,913	\$6,674,263
Massachusetts	492,497	\$5,157,943
Michigan	525,491	\$12,656,084
Minnesota	402,729	\$4,959,276
Mississippi	166,969	\$3,008,666
Missouri	362,908	\$4,049,124
Montana	48,066	\$964,709
Nebraska	135,509	\$2,413,231
Nevada	119,771	\$1,811,241
New Hampshire	169,338	\$861,655
New Jersey	413,175	\$7,424,482
New Mexico	121,816	\$3,000,129
New York	1,235,812	\$14,319,158
North Carolina	568,563	\$10,707,386
North Dakota	52,354	\$1,124,846
Ohio	656,445	\$9,584,122
Oklahoma	192,656	\$3,803,840
Oregon	225,716	\$5,224,304
Pennsylvania	693,340	\$11,860,018
Rhode Island	80,077	\$730,201
South Carolina	241,572	\$4,602,100
South Dakota	51,941	\$791,516
Tennessee	323,086	\$3,920,874
Texas	1,657,691	\$32,190,459
Utah	381,283	\$4,773,392
Vermont	41,186	\$850,401
Virginia	557,063	\$8,940,256
Washington	363,019	\$7,469,190
West Virginia	139,159	\$1,660,987
Wisconsin	332,856	\$6,509,742
Wyoming	32,373	\$810,715
<b>United States</b>	<b>19,651,412</b>	<b>\$311,355,142</b>

# HIGHER ED EXPENDITURES, CONTINUED

STATE	PER PUPIL	PP RANK	PER CAPITA	PC RANK
Alabama	\$18,512.19	19	\$1,113.07	13
Alaska	\$27,018.54	2	\$861.18	35
Arizona	\$11,307.61	46	\$946.63	26
Arkansas	\$17,472.71	23	\$915.75	30
California	\$19,985.28	12	\$1,382.89	6
Colorado	\$17,020.53	25	\$1,078.04	16
Connecticut	\$17,483.71	22	\$939.19	27
Delaware	\$25,958.30	4	\$1,551.81	2
Florida	\$11,644.72	43	\$570.33	50
Georgia	\$11,764.43	42	\$603.23	47
Hawaii	\$22,292.82	6	\$934.58	28
Idaho	\$10,620.04	47	\$681.39	43
Illinois	\$12,704.87	38	\$720.40	41
Indiana	\$16,321.39	29	\$1,014.17	21
Iowa	\$16,828.46	26	\$1,149.10	10
Kansas	\$16,137.38	30	\$1,146.76	12
Kentucky	\$14,613.59	34	\$863.67	34
Louisiana	\$15,724.24	32	\$828.88	36
Maine	\$11,501.65	45	\$600.61	48
Maryland	\$19,952.79	13	\$1,148.64	11
Massachusetts	\$10,434.62	48	\$735.75	40
Michigan	\$23,646.84	5	\$1,236.34	9
Minnesota	\$13,417.38	37	\$946.77	25
Mississippi	\$18,045.81	20	\$1,021.40	19
Missouri	\$11,610.58	44	\$683.11	42
Montana	\$20,140.04	11	\$876.64	32
Nebraska	\$18,760.43	18	\$1,294.61	8
Nevada	\$15,859.82	31	\$604.18	46
New Hampshire	\$5,239.67	50	\$638.79	45
New Jersey	\$17,157.06	24	\$764.95	38
New Mexico	\$17,867.59	21	\$1,028.68	18
New York	\$11,869.80	41	\$739.51	39
North Carolina	\$18,929.47	17	\$1,020.04	20
North Dakota	\$20,731.96	9	\$1,400.61	4
Ohio	\$15,648.01	33	\$871.99	33
Oklahoma	\$20,569.20	10	\$994.02	22
Oregon	\$26,108.13	3	\$1,387.85	5
Pennsylvania	\$16,730.14	27	\$894.76	31
Rhode Island	\$9,133.58	49	\$667.56	44
South Carolina	\$19,775.77	15	\$920.35	29
South Dakota	\$14,130.53	35	\$819.72	37
Tennessee	\$12,539.14	39	\$580.80	49
Texas	\$19,806.79	14	\$1,111.95	14
Utah	\$13,592.92	36	\$1,552.66	1
Vermont	\$20,932.94	8	\$1,335.48	7
Virginia	\$16,399.78	28	\$1,057.10	17
Washington	\$21,035.00	7	\$986.74	23
West Virginia	\$12,416.88	40	\$969.13	24
Wisconsin	\$19,375.42	16	\$1,093.85	15
Wyoming	\$27,623.85	1	\$1,545.03	3
<b>United States</b>	<b>\$16,325.55</b>	<b>N/A</b>	<b>\$968.59</b>	<b>N/A</b>

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

## K-12 EDUCATION EXPENDITURES

STATE	ENROLLMENT NUMBER	STATE AND LOCAL GOVERNMENT (\$,000)
Alabama	734,559	\$8,282,563
Alaska	129,872	\$2,367,486
Arizona	1,116,034	\$9,671,830
Arkansas	486,305	\$5,505,319
California	6,063,437	\$96,863,459
Colorado	883,199	\$12,226,348
Connecticut	509,058	\$10,033,291
Delaware	138,092	\$2,288,331
Florida	2,789,745	\$32,058,798
Georgia	1,730,015	\$22,631,869
Hawaii	176,441	\$2,244,467
Idaho	307,738	\$2,618,641
Illinois	1,891,637	\$29,915,889
Indiana	1,033,964	\$11,827,487
Iowa	506,656	\$7,377,202
Kansas	481,750	\$6,782,726
Kentucky	658,668	\$7,845,212
Louisiana	693,150	\$8,097,068
Maine	172,455	\$2,862,721
Maryland	882,527	\$15,125,991
Massachusetts	921,712	\$18,296,312
Michigan	1,434,137	\$19,135,237
Minnesota	872,083	\$14,261,542
Mississippi	442,627	\$5,018,603
Missouri	882,388	\$11,372,406
Montana	146,252	\$2,137,398
Nebraska	324,697	\$4,851,647
Nevada	482,348	\$5,183,430
New Hampshire	169,027	\$3,174,967
New Jersey	1,373,960	\$29,030,943
New Mexico	316,840	\$4,139,738
New York	2,601,676	\$76,372,095
North Carolina	1,513,677	\$16,734,014
North Dakota	114,955	\$1,955,630
Ohio	1,645,412	\$27,475,153
Oklahoma	694,113	\$6,825,563
Oregon	578,723	\$9,736,465
Pennsylvania	1,704,396	\$32,606,345
Rhode Island	139,184	\$2,664,079
South Carolina	766,819	\$10,245,231
South Dakota	139,566	\$1,686,200
Tennessee	985,207	\$10,485,401
Texas	5,372,806	\$63,677,673
Utah	680,659	\$6,231,112
Vermont	82,401	\$2,491,756
Virginia	1,250,713	\$18,775,981
Washington	1,087,354	\$20,472,093
West Virginia	253,447	\$3,289,465
Wisconsin	830,066	\$12,577,689
Wyoming	93,037	\$1,755,852
<b>United States</b>	<b>49,375,467</b>	<b>\$742,450,212</b>

K-12 EDUCATION EXPENDITURES, CONT.

STATE	PER PUPIL	PP RANK	PER CAPITA	PC RANK
Alabama	\$11,276	43	\$1,643.41	44
Alaska	\$18,229	11	\$3,231.30	3
Arizona	\$8,666	49	\$1,329.22	50
Arkansas	\$11,321	42	\$1,819.40	37
California	\$15,975	19	\$2,468.62	13
Colorado	\$13,843	27	\$2,103.61	26
Connecticut	\$19,710	5	\$2,782.70	6
Delaware	\$16,571	17	\$2,280.61	22
Florida	\$11,492	39	\$1,471.86	48
Georgia	\$13,082	30	\$2,095.63	27
Hawaii	\$12,721	34	\$1,556.98	46
Idaho	\$8,509	50	\$1,377.56	49
Illinois	\$15,815	20	\$2,360.89	16
Indiana	\$11,439	40	\$1,737.81	40
Iowa	\$14,561	25	\$2,310.37	19
Kansas	\$14,079	26	\$2,311.31	18
Kentucky	\$11,911	36	\$1,739.75	39
Louisiana	\$11,682	38	\$1,751.08	38
Maine	\$16,600	16	\$2,086.16	28
Maryland	\$17,139	12	\$2,453.48	14
Massachusetts	\$19,850	4	\$2,619.48	8
Michigan	\$13,343	29	\$1,903.85	32
Minnesota	\$16,353	18	\$2,498.79	11
Mississippi	\$11,338	41	\$1,701.24	42
Missouri	\$12,888	33	\$1,843.72	36
Montana	\$14,614	24	\$1,935.57	31
Nebraska	\$14,942	23	\$2,470.68	12
Nevada	\$10,746	45	\$1,648.68	43
New Hampshire	\$18,784	10	\$2,285.81	21
New Jersey	\$21,129	3	\$3,132.68	4
New Mexico	\$13,066	31	\$1,956.51	30
New York	\$29,355	2	\$3,850.19	2
North Carolina	\$11,055	44	\$1,585.99	45
North Dakota	\$17,012	13	\$2,523.56	9
Ohio	\$16,698	15	\$2,332.35	17
Oklahoma	\$9,834	47	\$1,712.11	41
Oregon	\$16,824	14	\$2,293.01	20
Pennsylvania	\$19,131	7	\$2,515.13	10
Rhode Island	\$19,141	6	\$2,431.59	15
South Carolina	\$13,361	28	\$1,973.76	29
South Dakota	\$12,082	35	\$1,883.23	33
Tennessee	\$10,643	46	\$1,503.24	47
Texas	\$11,852	37	\$2,156.52	24
Utah	\$9,155	48	\$1,866.73	34
Vermont	\$30,239	1	\$3,859.78	1
Virginia	\$15,012	22	\$2,172.57	23
Washington	\$18,827	9	\$2,645.42	7
West Virginia	\$12,979	32	\$1,844.95	35
Wisconsin	\$15,153	21	\$2,133.29	25
Wyoming	\$18,873	8	\$3,033.59	5
United States	\$15,037	N/A	\$2,241.54	N/A

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

## WELFARE EXPENDITURES

STATE	FEDERAL BUDGET (\$,000)	STATE GENERAL FUND (\$,000)
Alabama	\$12,274	\$10,172
Alaska	\$4,807	\$5,716
Arizona	\$16,895	\$11,221
Arkansas	\$9,408	\$5,482
California	\$148,996	\$146,285
Colorado	\$11,310	\$12,187
Connecticut	\$6,593	\$19,189
Delaware	\$2,706	\$4,514
Florida	\$32,188	\$33,893
Georgia	\$18,178	\$28,179
Hawaii	\$2,835	\$8,035
Idaho	\$4,984	\$4,470
Illinois	\$18,008	\$36,065
Indiana	\$16,679	\$14,901
Iowa	\$9,772	\$7,832
Kansas	\$4,649	\$7,522
Kentucky	\$17,181	\$11,622
Louisiana	\$4,183	\$3,825
Maine	\$4,183	\$3,825
Maryland	\$16,038	\$18,961
Massachusetts	\$16,726	\$29,508
Michigan	\$25,949	\$8,954
Minnesota	\$12,194	\$23,778
Mississippi	\$8,491	\$5,732
Missouri	\$9,726	\$9,151
Montana	\$3,347	\$2,330
Nebraska	\$3,029	\$4,499
Nevada	\$4,869	\$4,467
New Hampshire	\$2,867	\$1,688
New Jersey	\$18,321	\$37,097
New Mexico	\$9,557	\$6,853
New York	\$60,688	\$77,469
North Carolina	\$25,312	\$24,602
North Dakota	\$1,861	\$2,333
Ohio	\$27,578	\$22,520
Oklahoma	\$8,762	\$6,486
Oregon	\$13,503	\$11,623
Pennsylvania	\$36,741	\$366,349
Rhode Island	\$4,475	\$3,937
South Carolina	\$8,993	\$8,658
South Dakota	\$1,834	\$1,703
Tennessee	\$14,238	\$15,208
Texas	\$47,930	\$63,100
Utah	\$4,786	\$7,279
Vermont	\$2,224	\$1,539
Virginia	\$15,065	\$21,915
Washington	\$14,125	\$23,967
West Virginia	\$4,853	\$3,850
Wisconsin	\$12,953	\$17,327
Wyoming	\$844	\$1,507
<b>United States</b>	<b>N/A</b>	<b>N/A</b>



WELFARE EXPENDITURES, CONTINUED

STATE	STATE AND LOCAL GOVERNMENT (\$,000)	PER CAPITA	RANK
Alabama	\$7,806,178	\$1,548.88	41
Alaska	\$2,731,308	\$3,727.87	2
Arizona	\$17,299,467	\$2,377.50	21
Arkansas	\$7,365,628	\$2,434.20	18
California	\$136,898,802	\$3,488.95	5
Colorado	\$10,780,858	\$1,854.91	33
Connecticut	\$3,934,986	\$1,091.35	50
Delaware	\$2,815,592	\$2,806.10	14
Florida	\$30,643,568	\$1,406.89	47
Georgia	\$13,787,915	\$1,276.71	49
Hawaii	\$3,070,987	\$2,130.33	28
Idaho	\$3,272,857	\$1,721.72	37
Illinois	\$27,960,235	\$2,206.55	25
Indiana	\$16,808,636	\$2,469.68	17
Iowa	\$7,254,461	\$2,271.93	22
Kansas	\$5,141,226	\$1,751.94	36
Kentucky	\$13,251,545	\$2,938.65	11
Louisiana	\$13,600,835	\$2,941.33	10
Maine	\$3,913,471	\$2,851.87	13
Maryland	\$14,844,077	\$2,407.75	20
Massachusetts	\$25,682,353	\$3,676.93	3
Michigan	\$19,532,673	\$1,943.39	30
Minnesota	\$18,025,053	\$3,158.20	7
Mississippi	\$6,537,800	\$2,216.23	24
Missouri	\$10,393,639	\$1,685.04	38
Montana	\$2,463,659	\$2,231.03	23
Nebraska	\$2,932,499	\$1,493.36	45
Nevada	\$4,746,725	\$1,509.78	43
New Hampshire	\$2,584,723	\$1,860.86	32
New Jersey	\$19,754,897	\$2,131.72	27
New Mexico	\$7,385,030	\$3,490.29	4
New York	\$83,018,280	\$4,185.25	1
North Carolina	\$17,002,524	\$1,611.44	40
North Dakota	\$1,679,844	\$2,167.69	26
Ohio	\$31,463,741	\$2,670.94	16
Oklahoma	\$7,142,207	\$1,791.54	35
Oregon	\$13,110,181	\$3,087.54	8
Pennsylvania	\$41,897,779	\$3,231.84	6
Rhode Island	\$3,207,065	\$2,927.20	12
South Carolina	\$8,660,622	\$1,668.49	39
South Dakota	\$1,234,078	\$1,378.28	48
Tennessee	\$13,211,937	\$1,894.13	31
Texas	\$44,171,418	\$1,495.92	44
Utah	\$4,807,575	\$1,440.27	46
Vermont	\$1,956,790	\$3,031.10	9
Virginia	\$16,836,783	\$1,948.19	29
Washington	\$14,082,079	\$1,819.70	34
West Virginia	\$4,992,514	\$2,800.13	15
Wisconsin	\$14,238,249	\$2,414.94	19
Wyoming	\$886,403	\$1,531.44	42
United States	\$743,712,401	\$2,265.76	N/A

SOURCE: U.S. Census Bureau

# HEALTH EXPENDITURES

STATE	FEDERAL BUDGET (\$,000)	STATE GENERAL FUND (\$,000)
Alabama	\$12,274	\$10,172
Alaska	\$4,807	\$5,716
Arizona	\$16,895	\$11,221
Arkansas	\$9,408	\$5,482
California	\$148,996	\$146,285
Colorado	\$11,310	\$12,187
Connecticut	\$6,593	\$19,189
Delaware	\$2,706	\$4,514
Florida	\$32,188	\$33,893
Georgia	\$18,178	\$28,179
Hawaii	\$2,835	\$8,035
Idaho	\$4,984	\$4,470
Illinois	\$18,008	\$36,065
Indiana	\$16,679	\$14,901
Iowa	\$9,772	\$7,832
Kansas	\$4,649	\$7,522
Kentucky	\$17,181	\$11,622
Louisiana	\$4,183	\$3,825
Maine	\$4,183	\$3,825
Maryland	\$16,038	\$18,961
Massachusetts	\$16,726	\$29,508
Michigan	\$25,949	\$8,954
Minnesota	\$12,194	\$23,778
Mississippi	\$8,491	\$5,732
Missouri	\$9,726	\$9,151
Montana	\$3,347	\$2,330
Nebraska	\$3,029	\$4,499
Nevada	\$4,869	\$4,467
New Hampshire	\$2,867	\$1,688
New Jersey	\$18,321	\$37,097
New Mexico	\$9,557	\$6,853
New York	\$60,688	\$77,469
North Carolina	\$25,312	\$24,602
North Dakota	\$1,861	\$2,333
Ohio	\$27,578	\$22,520
Oklahoma	\$8,762	\$6,486
Oregon	\$13,503	\$11,623
Pennsylvania	\$36,741	\$366,349
Rhode Island	\$4,475	\$3,937
South Carolina	\$8,993	\$8,658
South Dakota	\$1,834	\$1,703
Tennessee	\$14,238	\$15,208
Texas	\$47,930	\$63,100
Utah	\$4,786	\$7,279
Vermont	\$2,224	\$1,539
Virginia	\$15,065	\$21,915
Washington	\$14,125	\$23,967
West Virginia	\$4,853	\$3,850
Wisconsin	\$12,953	\$17,327
Wyoming	\$844	\$1,507
<b>United States</b>	<b>N/A</b>	<b>N/A</b>

## HEALTH EXPENDITURES, CONTINUED

STATE	STATE AND LOCAL GOVERNMENT (\$,000)	PER CAPITA	RANK
Alabama	\$954,137	\$189.32	35
Alaska	\$239,372	\$326.71	17
Arizona	\$1,037,335	\$142.56	47
Arkansas	\$287,869	\$95.14	50
California	\$32,485,718	\$827.92	1
Colorado	\$923,046	\$158.82	45
Connecticut	\$1,008,545	\$279.72	27
Delaware	\$530,334	\$528.55	6
Florida	\$7,748,955	\$355.76	16
Georgia	\$2,384,459	\$220.79	33
Hawaii	\$775,319	\$537.84	5
Idaho	\$334,346	\$175.89	38
Illinois	\$2,213,076	\$174.65	39
Indiana	\$1,038,038	\$152.52	46
Iowa	\$397,213	\$124.40	48
Kansas	\$743,879	\$253.49	30
Kentucky	\$762,080	\$169.00	43
Louisiana	\$821,387	\$177.63	37
Maine	\$300,627	\$219.08	34
Maryland	\$2,983,620	\$483.95	7
Massachusetts	\$2,110,684	\$302.19	22
Michigan	\$4,610,704	\$458.74	10
Minnesota	\$1,852,998	\$324.67	18
Mississippi	\$501,283	\$169.93	41
Missouri	\$2,554,628	\$414.16	11
Montana	\$421,025	\$381.27	15
Nebraska	\$332,557	\$169.35	42
Nevada	\$507,571	\$161.44	44
New Hampshire	\$156,476	\$112.65	49
New Jersey	\$2,360,319	\$254.70	29
New Mexico	\$653,803	\$309.00	21
New York	\$8,095,691	\$408.13	13
North Carolina	\$4,318,207	\$409.26	12
North Dakota	\$217,489	\$280.65	26
Ohio	\$3,549,082	\$301.28	23
Oklahoma	\$1,256,633	\$315.21	20
Oregon	\$1,992,770	\$469.31	9
Pennsylvania	\$6,154,226	\$474.71	8
Rhode Island	\$420,006	\$383.35	14
South Carolina	\$1,548,815	\$298.38	24
South Dakota	\$214,574	\$239.65	31
Tennessee	\$1,292,314	\$185.27	36
Texas	\$7,072,402	\$239.52	32
Utah	\$992,220	\$297.25	25
Vermont	\$431,854	\$668.95	3
Virginia	\$2,778,734	\$321.53	19
Washington	\$4,893,320	\$632.32	4
West Virginia	\$304,117	\$170.57	40
Wisconsin	\$1,512,013	\$256.45	28
Wyoming	\$460,104	\$794.92	2
<b>United States</b>	<b>\$122,200,757</b>	<b>\$368.94</b>	<b>N/A</b>

SOURCE: U.S. Census Bureau

# HIGHWAY EXPENDITURES

STATE	FEDERAL BUDGET (\$,000)	STATE GENERAL FUND (\$,000)
Alabama	\$12,274	\$10,172
Alaska	\$4,807	\$5,716
Arizona	\$16,895	\$11,221
Arkansas	\$9,408	\$5,482
California	\$148,996	\$146,285
Colorado	\$11,310	\$12,187
Connecticut	\$6,593	\$19,189
Delaware	\$2,706	\$4,514
Florida	\$32,188	\$33,893
Georgia	\$18,178	\$28,179
Hawaii	\$2,835	\$8,035
Idaho	\$4,984	\$4,470
Illinois	\$18,008	\$36,065
Indiana	\$16,679	\$14,901
Iowa	\$9,772	\$7,832
Kansas	\$4,649	\$7,522
Kentucky	\$17,181	\$11,622
Louisiana	\$4,183	\$3,825
Maine	\$4,183	\$3,825
Maryland	\$16,038	\$18,961
Massachusetts	\$16,726	\$29,508
Michigan	\$25,949	\$8,954
Minnesota	\$12,194	\$23,778
Mississippi	\$8,491	\$5,732
Missouri	\$9,726	\$9,151
Montana	\$3,347	\$2,330
Nebraska	\$3,029	\$4,499
Nevada	\$4,869	\$4,467
New Hampshire	\$2,867	\$1,688
New Jersey	\$18,321	\$37,097
New Mexico	\$9,557	\$6,853
New York	\$60,688	\$77,469
North Carolina	\$25,312	\$24,602
North Dakota	\$1,861	\$2,333
Ohio	\$27,578	\$22,520
Oklahoma	\$8,762	\$6,486
Oregon	\$13,503	\$11,623
Pennsylvania	\$36,741	\$366,349
Rhode Island	\$4,475	\$3,937
South Carolina	\$8,993	\$8,658
South Dakota	\$1,834	\$1,703
Tennessee	\$14,238	\$15,208
Texas	\$47,930	\$63,100
Utah	\$4,786	\$7,279
Vermont	\$2,224	\$1,539
Virginia	\$15,065	\$21,915
Washington	\$14,125	\$23,967
West Virginia	\$4,853	\$3,850
Wisconsin	\$12,953	\$17,327
Wyoming	\$844	\$1,507
United States	N/A	N/A

# HIGHWAY EXPENDITURES, CONTINUED

STATE	STATE AND LOCAL GOVERNMENT	PER CAPITA	RANK
Alabama	\$2,638,734	\$523.57	42
Alaska	\$1,360,743	\$1,857.23	1
Arizona	\$3,049,278	\$419.07	50
Arkansas	\$1,835,514	\$606.60	25
California	\$22,787,560	\$580.75	30
Colorado	\$3,466,503	\$596.43	26
Connecticut	\$2,098,809	\$582.10	29
Delaware	\$724,553	\$722.11	18
Florida	\$12,241,602	\$562.03	34
Georgia	\$5,051,869	\$467.78	46
Hawaii	\$773,142	\$536.33	38
Idaho	\$1,454,205	\$765.00	15
Illinois	\$8,481,540	\$669.34	19
Indiana	\$3,610,460	\$530.48	41
Iowa	\$3,295,438	\$1,032.06	7
Kansas	\$1,839,311	\$626.77	24
Kentucky	\$2,452,890	\$543.95	36
Louisiana	\$2,181,754	\$471.83	45
Maine	\$1,162,366	\$847.05	12
Maryland	\$3,477,305	\$564.03	33
Massachusetts	\$3,333,344	\$477.23	43
Michigan	\$5,773,940	\$574.48	32
Minnesota	\$5,435,770	\$952.41	9
Mississippi	\$1,754,631	\$594.80	27
Missouri	\$2,762,203	\$447.81	48
Montana	\$1,043,115	\$944.62	10
Nebraska	\$1,978,307	\$1,007.44	8
Nevada	\$2,354,243	\$748.81	16
New Hampshire	\$801,157	\$576.79	31
New Jersey	\$4,382,442	\$472.90	44
New Mexico	\$1,129,114	\$533.64	40
New York	\$10,630,209	\$535.91	39
North Carolina	\$5,926,343	\$561.68	35
North Dakota	\$1,206,303	\$1,556.62	2
Ohio	\$6,394,990	\$542.87	37
Oklahoma	\$2,950,220	\$740.03	17
Oregon	\$2,472,877	\$582.38	28
Pennsylvania	\$11,052,149	\$852.52	11
Rhode Island	\$730,061	\$666.35	20
South Carolina	\$2,372,203	\$457.01	47
South Dakota	\$1,211,594	\$1,353.17	4
Tennessee	\$2,957,063	\$423.94	49
Texas	\$19,568,313	\$662.70	21
Utah	\$2,581,326	\$773.32	14
Vermont	\$695,071	\$1,076.68	5
Virginia	\$5,607,191	\$648.81	23
Washington	\$5,084,328	\$657.00	22
West Virginia	\$1,846,494	\$1,035.63	6
Wisconsin	\$4,789,959	\$812.42	13
Wyoming	\$788,482	\$1,362.26	3
United States	\$204,257,982	\$616.68	N/A

SOURCE: U.S. Census Bureau

## CORRECTIONS EXPENDITURES

STATE	INMATE NUMBER	STATE AND LOCAL GOVERNMENT (\$,000)
Alabama	36,175	\$886,720
Alaska	1,846	\$347,578
Arizona	54,921	\$1,847,348
Arkansas	26,323	\$537,521
California	204,637	\$16,481,140
Colorado	31,445	\$1,504,750
Connecticut	11,735	\$716,415
Delaware	4,141	\$362,801
Florida	148,439	\$5,011,464
Georgia	95,863	\$2,175,003
Hawaii	3,663	\$234,183
Idaho	11,920	\$488,498
Illinois	58,859	\$2,346,385
Indiana	43,569	\$1,140,257
Iowa	13,270	\$475,947
Kansas	16,825	\$551,566
Kentucky	42,282	\$923,110
Louisiana	62,534	\$928,477
Maine	3,717	\$243,893
Maryland	29,996	\$2,054,060
Massachusetts	17,853	\$1,684,520
Michigan	54,403	\$2,568,182
Minnesota	16,382	\$1,156,825
Mississippi	32,305	\$538,853
Missouri	37,468	\$962,578
Montana	7,593	\$275,262
Nebraska	9,076	\$597,392
Nevada	19,650	\$857,270
New Hampshire	4,528	\$221,643
New Jersey	33,848	\$2,148,946
New Mexico	15,534	\$826,722
New York	70,389	\$6,509,891
North Carolina	51,562	\$2,143,846
North Dakota	2,997	\$179,975
Ohio	68,528	\$2,427,867
Oklahoma	38,008	\$788,105
Oregon	20,573	\$1,515,418
Pennsylvania	82,205	\$4,221,825
Rhode Island	1,880	\$257,906
South Carolina	29,175	\$801,370
South Dakota	5,479	\$193,969
Tennessee	52,979	\$1,229,643
Texas	220,689	\$6,518,859
Utah	13,832	\$626,034
Vermont	1,508	\$147,495
Virginia	64,781	\$2,898,476
Washington	31,334	\$2,085,130
West Virginia	10,827	\$425,740
Wisconsin	34,189	\$1,591,890
Wyoming	3,942	\$221,212
<b>United States</b>	<b>2,185,008</b>	<b>\$86,142,310</b>

# CORRECTIONS EXPENDITURES, CONTINUED

STATE	PER INMATE	PI RANK	PER CAPITA	PC RANK
Alabama	\$24,512	43	\$175.94	44
Alaska	\$188,287	1	\$474.40	1
Arizona	\$33,636	37	\$253.89	18
Arkansas	\$20,420	48	\$177.64	42
California	\$80,538	7	\$420.03	2
Colorado	\$47,853	22	\$258.90	15
Connecticut	\$61,049	16	\$198.70	35
Delaware	\$87,612	6	\$361.58	5
Florida	\$33,761	36	\$230.08	25
Georgia	\$22,689	45	\$201.40	33
Hawaii	\$63,932	14	\$162.45	46
Idaho	\$40,981	29	\$256.98	16
Illinois	\$39,865	30	\$185.17	39
Indiana	\$26,171	41	\$167.54	45
Iowa	\$35,866	33	\$149.06	50
Kansas	\$32,783	38	\$187.95	37
Kentucky	\$21,832	46	\$204.71	30
Louisiana	\$14,848	50	\$200.79	34
Maine	\$65,616	13	\$177.73	41
Maryland	\$68,478	10	\$333.17	8
Massachusetts	\$94,355	4	\$241.17	20
Michigan	\$47,207	23	\$255.52	17
Minnesota	\$70,616	9	\$202.69	32
Mississippi	\$16,680	49	\$182.66	40
Missouri	\$25,691	42	\$156.06	48
Montana	\$36,252	32	\$249.27	19
Nebraska	\$65,821	12	\$304.22	11
Nevada	\$43,627	27	\$272.67	12
New Hampshire	\$48,949	21	\$159.57	47
New Jersey	\$63,488	15	\$231.89	24
New Mexico	\$53,220	19	\$390.72	3
New York	\$92,484	5	\$328.19	9
North Carolina	\$41,578	28	\$203.19	31
North Dakota	\$60,052	17	\$232.24	23
Ohio	\$35,429	34	\$206.10	29
Oklahoma	\$20,735	47	\$197.69	36
Oregon	\$73,661	8	\$356.89	6
Pennsylvania	\$51,357	20	\$325.66	10
Rhode Island	\$137,184	2	\$235.40	22
South Carolina	\$27,468	40	\$154.39	49
South Dakota	\$35,402	35	\$216.63	28
Tennessee	\$23,210	44	\$176.29	43
Texas	\$29,539	39	\$220.77	27
Utah	\$45,260	25	\$187.55	38
Vermont	\$97,808	3	\$228.47	26
Virginia	\$44,743	26	\$335.38	7
Washington	\$66,545	11	\$269.44	14
West Virginia	\$39,322	31	\$238.78	21
Wisconsin	\$46,561	24	\$270.00	13
Wyoming	\$56,117	18	\$382.19	4
United States	\$39,424	N/A	\$260.07	N/A

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

# REGIONAL TAX ANALYSIS 2022





## 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.

### IDAHO

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

### MONTANA

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

### COLORADO

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

### SOUTH DAKOTA

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

### UTAH

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

## ALCOHOLIC BEVERAGES

### WYOMING

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

### IDAHO

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

**ALCOHOLIC  
BEVERAGES,  
CONTINUED**

**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.

**COLORADO**

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

**SOUTH DAKOTA**

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

**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.

**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 \$0.75 per gallon is charged for gasoline and diesel.

**COLORADO**

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

**SOUTH DAKOTA**

\$0.28 per gallon for gasoline, special fuel, and all other non-specified fuel. 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:** 7.00% (6.50% effective 7/1/22)  
**Coal - Underground:** 3.75%  
**Trona:** 4.00%  
**Uranium:** 4.0%  
**Other Miscellaneous Minerals:** 2.00%  
**New Wells:** Wells before 2025 4% first 6 months, 5% next 6 months when oil is below \$50 per barrel.

IDAHO

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

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.

COLORADO

**Metallic Minerals:** 2.25% of gross income over \$19 million.  
**Molybdenum Ore:** First 625,000 tons produced in each quarter not taxed, \$0.05 per ton thereafter.  
**Oil and Natural Gas:** rates ranging from 2% to 5% based on gross income ranging from under \$25,000 to over \$299,999.  
**Coal:** \$0.36 per ton; 50% credit for coal from underground mines.  
**Oil Shale:** After the first 180 days the greater of 15,000 tons per day of 10,000 barrels are exempt. Rates ranging from 1% to 4% of gross proceeds depending on years after opening apply thereafter.

SOUTH DAKOTA

**Energy minerals:** 4.5% of the taxable value of any energy minerals severed and saved, plus \$0.0024 per \$1.00 of taxable value conservation tax.  
**Precious metals:** gross yield tax on gold ranging from \$1.00 per oz. to \$4.00 per oz. severed during a quarter based on average price.  
**Net profits tax:** on gold and silver of 10% of net profits from the sale of gold and silver severed in the state.  
**Owner's tax:** 8% of the value received for the right to sever gold and silver by an owner of a royalty interest, an overriding royalty, or a profit or working interest.

**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 by retailer, or 7.5% of retail price by the consumer.

**IDAHO**

**Cigarettes:** \$0.57 per pack of 20.

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

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

**MONTANA**

**Cigarettes:** \$1.70 per pack of 20.

**Other tobacco products:** 50% of wholesale price.

**Moist snuff:** \$0.85 per oz.

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

**COLORADO**

**Cigarettes:** \$0.84 per pack of 20.

**Other tobacco products:** 40% of manufacturer's list price.

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

**SOUTH DAKOTA**

**Cigarettes:** \$1.53 per pack of 20.

**Other tobacco products:** 35% of the product's wholesale purchase price.

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

**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. Effective January 1, 2021, 3% assessment of tax on lodging services. 2% county guaranteed portion of the assessment of tax on lodging services will be effective on January 2021 in jurisdictions that do not have a local lodging tax rate in effect on that date. Resort districts may levy up to 3% for general.

### IDAHO

**Sales:** 6% of retail sales price of taxable property and selected services. Additional local rate may 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. Adult-use marijuana will be taxed at 20% of retail sales. Medical marijuana will continue to be taxed at 4% of retail sales. Local jurisdictions may add an additional tax of up to 3%.

### COLORADO

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

### SOUTH DAKOTA

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

### UTAH

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

## INCOME

### WYOMING

None.

### IDAHO

Corporate, bank, and individual.

### MONTANA

Corporate and individual.

### COLORADO

Corporate and individual.

### SOUTH DAKOTA

Bank and financial corporation.

### UTAH

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

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## NOTES

Data are state reported and reflect spending during FY 2021 and include general fund, federal funds, other state funds, and bonds. The data listed is only General Fund and Federal Funds.

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

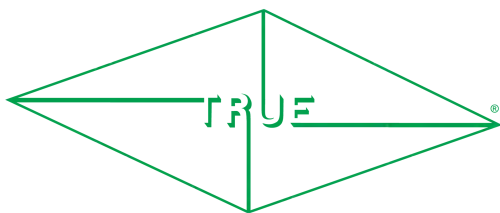
Federal Funds are funds received directly from the federal government.

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

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



PRESENTING SPONSORS



## PLATINUM SPONSORS



## GOLD SPONSORS



## SILVER SPONSORS





## NOTES



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