



**WYOMING
TAX SUMMARY
AND
HOW WYOMING
COMPARES
2024**

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



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

The Wyoming Taxpayers Association cordially thanks the Office of the Secretary of State, Wyoming Gaming Commission, Wyoming Department of Transportation, Wyoming Department of Insurance, Wyoming Oil and Gas Conservation Commission, Wyoming Department of Workforce Services, Wyoming Department of Revenue, and the Wyoming Legislative Service Office for their assistance in preparing this publication.

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**DID YOU
KNOW?**

The Tax Foundation ranked Wyoming first overall on the 2025 State Tax Competitiveness 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

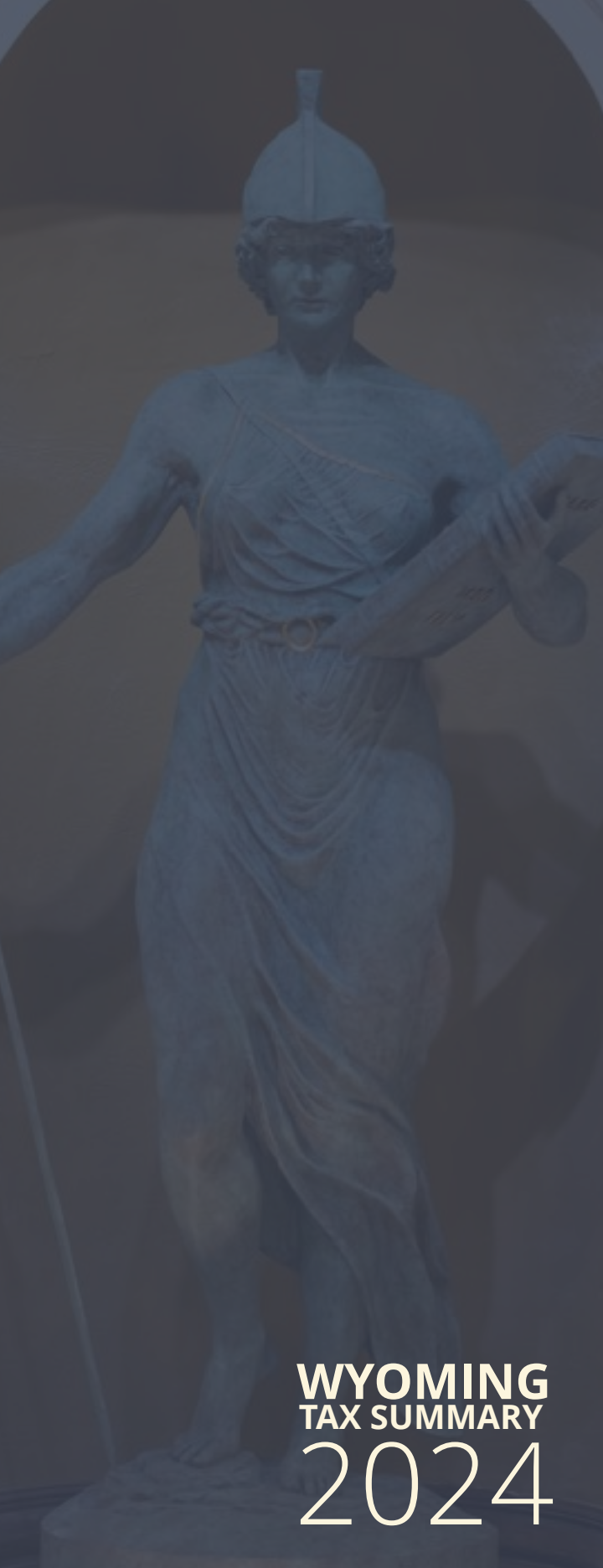
- Does the tax provide a reliable revenue stream?
- Is the tax predictable in application for the taxpayer?
- Is the tax broad-based to limit volatility?
- Does the tax result in diversification in taxation?



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
2024

TOTALS FOR WYOMING TAX SUMMARY 2024

The **Wyoming Tax Summary 2024** is your quick reference guide to Wyoming state and local government taxes. Each section includes the tax basis, rate, exemptions, collection procedures, and distribution of revenue. The revenue yields may be reported by either Fiscal Year (FY) or Calendar Year (CY), depending on the methodology used by the agency administering the tax. All numbers are rounded to the nearest dollar.

The **Wyoming Tax Summary 2024** 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 2024, there were 693 special districts in Wyoming exercising taxing authority. Each levies, or receives, revenue from property tax and other forms of taxation.

TAX AUTHORITY	TOTAL ENTITIES
Airport - JPB	9
Cemetery District	41
Conservancy	2
Conservation District	34
Downtown Development Authority	6
Drainage District	13
Fire District	63
Improvement and Service District	150
Irrigation	55
Joint Powers Board	85
Medical- Hospital District	19
Medical- Rural Health Care District	6
Miscellaneous	2
Museum	5
Predatory Animal Board	23
Recreation- District	33
Recreation- JPB	4
Recreation- School	2
Schools- BOCES	18
Senior Citizen Center	12
Solid Waste Disposal District	15
Water & Sewer	64
Watershed I & S	9
Weed & Pest District	23
GRAND TOTAL	693

WYOMING CHECKBOOK

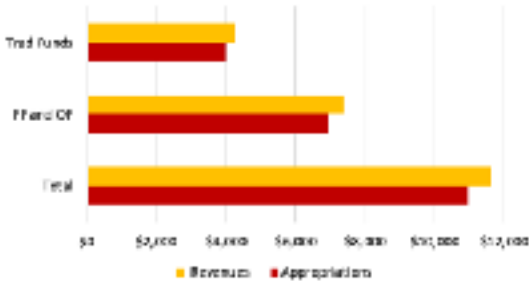
Money In	(\$ Millions)
Traditional State Revenues Total	\$4,242.1
School Foundation Total	\$2,920.0
Anticipated Other Funds	\$2,393.9
Anticipated Federal Funds	\$2,067.9
*Approximate Grand Total:	\$11,623.9

Money Out	(\$ Millions)
Traditional Funds	\$3,989.5
Federal and Other Funds	\$6,928.7
Grand Total	\$10,918.2

Reflects Fiscal Year (FY) 2025-2026 revenue estimates

*Does not include available LSRA, PWMTF RA, SIPA, and CSPLF RA cash balances.

2025-2026 Biennium Totals



TRADITIONAL STATE FUNDS

Traditional State Funds include the General Fund (GF), Budget Reserve Account (BRA), Legislative Stabilization Reserve Account (LSRA), and Strategic Projects and Investments Account (SIPA).

Money In	(\$Millions)
Beginning Balance (including Statutory Reserve)	\$300.0
Severance Taxes ¹	\$672.0
Sales Taxes ¹	\$1,341.6
Penalties and Interest	\$412.8
Investment Earnings (PWMTF)	\$678.7
Investment Earnings (Pooled Income)	\$269.6
Federal Mineral Royalties ¹	\$437.0
Net Transfers	\$130.4
Total	\$4,242.1

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

SOURCE: Legislative Service Office 2024 Pocket Guide Snapshots

TRADITIONAL STATE FUNDS, CONT.

Money Out	(\$ Millions)
K-12 Education ¹	\$18.6
University of Wyoming ¹	\$534.6
Community Colleges ¹	\$300.2
Health	\$1,004.9
Justice, Public Safety, and Corrections	\$489.8
Family Services	\$160.8
Employment, Econ. Dev., Commerce, etc.	\$142.3
Natural Resources ¹	\$195.7
Transportation ¹	\$8.6
General Government	\$616.7
Cap Con, Endowments, etc.	\$100.4
Direct Local Government ¹	\$146.3
Transfers	\$270.5
Total	\$3,989.5

FEDERAL AND OTHER FUNDS

Money In	(\$Millions)
Anticipated School Foundation Program Funds	\$2,920.0
Anticipated Other Funds	\$2,393.9
Anticipated Federal Funds	\$2,067.9
Total	\$7,381.8

Money Out	
K-12 Education ¹	\$2,441.5
University of Wyoming ¹	---
Community Colleges ¹	\$2.7
Health	\$1,239.1
Justice, Public Safety, and Corrections	\$90.1
Family Services	\$167.7
Employment, Econ. Dev., Commerce, etc.	\$298.3
Natural Resources ¹	\$423.1
Transportation ¹	\$241.6
General Government	\$1,564.7
Cap Con, Endowments, etc.	\$459.9
Direct Local Government ¹	---
Transfers	---
Total	\$6,928.7

¹Does not include funds received and expended outside of the legislative process, including local school districts, transportation, Game and Fish, UW, community colleges, and local government funds

SOURCE: Legislative Service Office 2024 Pocket Guide Snapshots

BUDGET RESERVE ACCOUNT

Money In	
Beginning Balance	\$300,000,000
Estimated Revenue	\$795,441,961
Total	\$1,095,441,961
Money Out	
Transfer to General Fund	\$769,354,744
Transfer to LSRA	\$173,532,217
Total	\$942,886,961
Ending Total Balance Available:	\$152,555,000

LEGISLATIVE STABILIZATION RESERVE ACCOUNT

Money In	
Beginning Balance	\$1,869,921,711
Automatic Appropriations from GF and PWMTF Spending Policy	\$57,400,000
Pari-Mutuel Revenue	\$13,100,000
Transfer from BRA	\$173,532,217
Total	\$2,113,953,928
Money Out	
2024 Budget Bill: Large Project Energy Matching Funds	\$100,000,000
Public Health Emergency Automatic Appropriation	\$20,000,000
Total	\$120,000,000
Ending Total Balance Available:	\$1,993,953,928

STRATEGIC INVESTMENTS AND PROJECTS ACCOUNT

Money In	
Beginning Balance	\$3,806,077
Automatic Appropriations from Spending Policy	\$57,400,000
Automatic Appropriations from GF and PWMTF Reserve Account	\$189,500,000
2024 Budget Bill - Transfer from GF	\$119,505,221
Total	\$370,211,298
Money Out	
2024 Budget Bill	\$228,143,005
Automatic Appropriation to State Penitentiary Capital Construction Account	\$20,000,000
Automatic Appropriation to Public School Foundation Program Account	\$111,100,000
Total	\$359,243,005
Ending Total Balance Available:	\$10,968,293

SOURCE: Legislative Service Office 2024 Fiscal Profile

PERMANENT WYOMING MINERAL TRUST FUND SPENDING POLICY RESERVE ACCOUNT

Money In	
Beginning Balance	\$698,033,975
Investment Income	\$56,200,000
Total	\$754,233,975
Money Out	
Automatic Appropriation to SIPA	\$189,500,000
Total	\$189,500,000
Ending Total Balance Available:	\$564,733,975

SCHOOL FOUNDATION PROGRAM RESERVE ACCOUNT

Money In	
Beginning Balance	\$88,742,176
Estimated Revenue	\$3,600,000
Total	\$92,342,176
Money Out	
Total	\$0
Ending Total Balance Available:	\$92,342,176

COMMON SCHOOL PERMANENT LAND FUND SPENDING POLICY RESERVE ACCOUNT

Money In	
Beginning Balance	\$550,316,805
Investment Income	\$43,700,000
Transfer from SFP	\$215,107,275
Total	\$809,124,080
Money Out	
Automatic Appropriation to CSLIA/SFP	\$130,200,000
Total	\$130,200,000
Ending Total Balance Available:	\$678,924,080

PUBLIC SCHOOL FOUNDATION PROGRAM ACCOUNT

Money In

Beginning Balance	\$522,745,580
Estimated Revenue	\$2,534,500,000
Redirection of FMRs to CSPLF Reserve Account	(\$215,107,275)
Reversions and Other Adjustments	\$240,689,908
Total	\$3,082,828,213

Money Out

School Foundation Program	\$1,863,310,635
School Foundation Program - Estimated Adjustment	\$64,700,000
Education - School Finance	\$17,183,639
All Other Agency Budgets	\$59,135,458
Major Maintenance	\$176,112,379
Capital Construction	\$338,603,401
2024 Budget Session	\$528,123
Governor's Budget Authorization	\$431,403
Total	\$2,520,005,038
Ending Total Balance Available	\$562,823,175

ALCOHOLIC BEVERAGES

	YIELD
Liquor	\$1,572,516
Wine	\$311,890
Malt	\$247,768
FY24 Tax Collected and Paid:	\$2,132,175

LAW

W.S. 12-1-101 through 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	\$11,733,724
Electric Cigarette Vapor	\$2,183,343
Moist Snuff	\$4,050,020
Other Tobacco Products	\$792,078
FY24 Tax Collected and Paid:	\$18,759,165

LAW

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

BASIS

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

RATE

60 cents per package of 20 cigarettes, 75 cents per package of 25 cigarettes, or 3 cents per cigarette. A discount of 6% to wholesalers on purchases of stamps. There is also a 4% discount for Other Tobacco Products and Electric Cigarette Vapor Other Tobacco Products. Other Tobacco Products (defined as nicotine products) are subject to a 20% excise tax on the price wholesalers pay the manufacturer.

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

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

EXEMPTIONS

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

COLLECTION

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

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

CONTACT

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

COMMERCIAL VEHICLE REGISTRATION

	YIELD
Prorate Registration	\$43,396,479
Prorate Registration Admin	\$108,709
One Trip Permit Registration	\$774,832
One Trip Fuel Fee	\$144,053
Oversized and Overweight	\$11,863,780
FY24 Tax Collected and Paid:	\$56,287,853

LAW

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

BASIS

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

RATE

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

EXEMPTIONS

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

COLLECTION

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

DISTRIBUTION

State Fees: To State Highway Fund.

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

CONTACT

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

CORPORATION LICENSE TAX

	YIELD
Base Licensing Fee	\$19,068,530
Mill Tax Collected	\$10,618,248
FY24 Tax Collected and Paid:	\$29,686,777

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) 777-7311

DIESEL FUEL TAX

	YIELD
License Tax (\$0.23)	\$63,068,020
ALT (\$0.01)	\$5,634,061
FY24 Tax Collected and Paid:	\$68,702,081

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

ELECTRIC VEHICLE REGISTRATION

YIELD

FY24 Tax Collected and Paid:

\$215,000

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

CY24* Tax Collected and Paid:

\$1,062,679

**January-August 2024*

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.

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

FY24 Tax Collected and Paid:

\$32,199,741

LAW

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

BASIS

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

RATE

Every Wednesday following any pari-mutuel event,

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

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

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

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

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

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

EXEMPTIONS

None

COLLECTION

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

GAMING, PARI-MUTUEL TAX (CONTINUED)

DISTRIBUTION

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

CONTACT

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

GASOLINE TAX

	YIELD
Distribution to State Parks and Airports (aviation fuel)	\$3,018,129
License Tax (\$0.23)	\$42,526,297
ALT (\$0.01)	\$3,359,007
FY24 Tax Collected and Paid:	\$48,903,433

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	\$37,295,437
Surplus Lines Tax	\$4,163,068
FY24 Tax Collected and Paid:	\$41,458,505

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

Local Share of Statewide Tax	\$9,904,611
Local Optional Tax	\$21,537,696
FY24 Tax Collected and Paid:	\$31,442,307

LAW

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

BASIS

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

RATE

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

EXEMPTIONS

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

COLLECTION

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

DISTRIBUTION

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

CONTACT

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

LODGING TAX (STATE)

YIELD

Total Wyoming Tourism Account	\$25,849,483
Total Wyoming Tourism Reserve Account	\$6,462,371
FY24 Total State Share Lodging Assessment:	\$32,311,854

LAW

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

BASIS

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

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

RATE

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

EXEMPTIONS

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

COLLECTION

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

LODGING TAX (STATE, CONTINUED)

DISTRIBUTION

The 3% statewide lodging tax rate is distributed as follows: 80% of the amount collected shall be deposited each year in the Wyoming tourism account. No funds shall be expended from the account until appropriated by the legislature. Funds shall be used for the operation of the Wyoming tourism board and the Wyoming office of tourism; 20% shall be transferred to the Wyoming tourism reserve and projects account. No funds shall be expended from the account until appropriated by the legislature.

2% county guaranteed portion of the assessment of tax is distributed as follows: If the county imposes a local countywide lodging tax, the assessment revenue is distributed the same as the local lodging tax. If no city or town in the county has imposed a local lodging tax, the assessment revenue shall be distributed to the county. If the county has not imposed a countywide local lodging tax, but a city or town in the county has imposed a local lodging tax, the assessment revenue equal to the amount of the tax imposed by the city or town shall be distributed to the city or town and the remainder will be distributed to the county.

CONTACT

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

LODGING TAX BY COUNTY

COUNTY	STATE TAX	STATE TAX COLLECTED	LOCAL TAX	LOCAL TAX COLLECTED	TOTAL
Albany	3%	\$1,080,427	4%	\$1,443,541	\$2,523,968
Big Horn	3%	\$127,910	2%	\$127,327	\$255,237
Campbell	3%	\$859,105	4%	\$1,136,582	\$1,995,687
Carbon	3%	\$1,673,274	2%	\$2,223,936	\$3,897,210
Converse	3%	\$428,757	3%	\$560,953	\$989,710
Crook	3%	\$135,340	4%	\$180,302	\$315,642
Fremont	3%	\$751,046	4%	\$994,034	\$1,745,080
Goshen	3%	\$87,715	4%	\$118,784	\$206,499
Hot Springs	3%	\$186,961	4%	\$249,832	\$436,793
Johnson	3%	\$361,668	2%	\$243,154	\$604,822
Laramie	3%	\$1,996,736	4%	\$2,660,347	\$4,657,083
Lincoln	3%	\$546,003	2%	\$556,975	\$1,102,978
Natrona	3%	\$1,756,393	4%	\$2,333,662	\$4,090,055
Niobrara	3%	\$58,640	2%	\$58,274	\$116,914
Park	3%	\$3,067,950	4%	\$4,054,761	\$7,122,711
Platte	3%	\$207,350	3%	\$206,809	\$414,159
Sheridan	3%	\$686,816	4%	\$915,349	\$1,602,165
Sublette	3%	\$322,878	2%	\$377,217	\$700,095
Sweetwater	3%	\$1,080,830	4%	\$1,456,275	\$2,537,105
Teton	3%	\$16,333,965	2%	\$10,822,893	\$27,156,858
Uinta	3%	\$388,984	2%	\$491,763	\$880,747
Washakie	3%	\$93,447	4%	\$124,283	\$217,730
Weston	3%	\$79,660	4%	\$105,264	\$184,924
TOTAL		\$32,311,855		\$31,442,317	\$63,754,172

MOTOR VEHICLE REGISTRATION

	YIELD
Prestige	\$152,991
Pioneer	\$4,145
Registration	\$42,444,811
FY24 Tax Collected and Paid:	\$42,601,947

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/Pioneer 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

FY24 Tax Collected and Paid:

\$4,789,522

LAW

W.S. 30-5-116

BASIS

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

RATE

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

EXEMPTIONS

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

COLLECTION

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

DISTRIBUTION

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

CONTACT

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

PREPAID WIRELESS TAX

YIELD

FY24 Tax Collected and Paid:

\$419,679

LAW

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

BASIS

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

RATE

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

EXEMPTIONS

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

COLLECTION

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

DISTRIBUTION

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

CONTACT

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

PROPERTY TAX

	YIELD
Mineral Production	\$955,556,995
Commercial	\$152,070,143
Industrial	\$264,449,132
Residential	\$656,200,974
Agricultural	\$28,386,147
FY24 Tax Collected and Paid:	\$2,056,663,391

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
REA Electric (w/o PRECorp)	\$324,047
IOU Electric (w/PRECorp)	\$4,115,646
Gas	\$1,240,758
Pipeline	\$32,198
Telecom	\$285,360
Water	\$4,240
FY24 Tax Collected and Paid:	\$6,002,249

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 Tier 1 Assessments, which include rural electric associations, telecommunications, and water was 3.000000 mills for FY 2024; the Tier 2 rate for FY 2024 was 3.543272 mills, which applies to investor-owned electric utilities, gas, and pipelines.

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 Public Service Commission
2515 Warren Ave, Ste 300
Cheyenne, WY 82002
(307) 777-7427

RAILROAD CAR TAX

YIELD

FY24 Tax Collected and Paid:

\$1,651,832

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 2024 levy is 68.504.

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

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

SALES AND USE TAX (LOCAL)

	YIELD
County Allocation	\$9,816,418
Municipal Distributions	\$291,456,405
General	\$228,380,026
Specific Purpose	\$112,827,341
Resort District	\$4,438,553
Economic Development	\$5,060,931
FY24 Tax Collected and Paid:	\$651,979,674

LAW

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

BASIS

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

RATE

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

DISTRIBUTION

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

Specific Purpose Tax: Distribution and total eventual yield must be specified in the election imposing tax.

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

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

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

SALES AND USE TAX (STATE)

	YIELD
Sales	\$609,419,064
Use	\$61,825,149
FY24 Tax Collected and Paid:	\$671,244,213

LAW

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

BASIS

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

RATE

4% state sales and use tax.

EXEMPTIONS

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

COLLECTION

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

DISTRIBUTION

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

CONTACT

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

THE POWER OF A PENNY

SALES TAX BREAKDOWN

(\$)

Local total (31%)	\$350,706,853
State total (69%)	\$968,883,466
Total Admin (1%)	\$6,902,997
FY24 Total Sales Tax Collected:	\$1,326,493,316

SALES AND USE TAX BREAKDOWN



SALES TAX TYPE	AMOUNT	COUNTIES & DISTRICTS THAT LEVY
Statewide	\$0.04	23
General Purpose	\$0.01	21
Specific Purpose	\$0.01	12
Municipal Purpose*	\$0.01	none at this time
Resort District	\$0.02	2
Econ Development	\$0.01	2

*County Commission must approve to go on ballot

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.

DID YOU KNOW?

According to the Tax Foundation, the real purchasing power of \$100 in Wyoming is close to \$108.

STATEWIDE SALES & USE TAX

COUNTY	STATEWIDE SALES	STATEWIDE USE	TOTAL SALES & USE
Albany	\$47,992,419	\$2,991,708	\$50,984,127
Big Horn	\$9,077,841	\$1,337,764	\$10,415,605
Campbell	\$130,617,043	\$5,741,599	\$136,358,642
Carbon	\$21,983,709	\$2,276,880	\$24,260,589
Converse	\$73,375,754	\$4,225,738	\$77,601,492
Crook	\$7,800,279	\$1,704,695	\$9,504,974
Fremont	\$32,522,523	\$2,104,291	\$34,626,814
Goshen	\$9,067,377	\$1,476,029	\$10,543,406
Hot Springs	\$4,562,787	(\$237,423)	\$4,325,364
Johnson	\$11,473,654	\$659,858	\$12,133,512
Laramie	\$125,097,232	\$12,426,545	\$137,523,777
Lincoln	\$26,082,468	\$4,859,330	\$30,941,798
Natrona	\$100,611,723	\$6,534,304	\$107,146,027
Niobrara	\$3,184,732	\$491,750	\$3,676,482
Park	\$35,999,251	\$3,121,064	\$39,120,315
Platte	\$9,790,149	\$1,626,992	\$11,417,141
Sheridan	\$32,272,249	\$2,819,915	\$35,092,164
Sublette	\$16,972,575	\$2,314,715	\$19,287,290
Sweetwater	\$62,328,234	\$16,412,810	\$78,741,044
Teton	\$86,901,336	\$7,390,674	\$94,292,010
Uinta	\$22,985,687	\$3,732,317	\$26,718,004
Washakie	\$6,953,163	\$890,586	\$7,843,749
Weston	\$5,434,299	\$894,841	\$6,329,140
Total	\$883,086,484	\$85,796,982	\$968,883,466

GENERAL PURPOSE SALES & USE TAX

COUNTY	GENERAL PURPOSE SALES	GENERAL PURPOSE USE	TOTAL SALES & USE
Albany	\$11,980,560	\$744,943	\$12,725,503
Big Horn	\$2,271,458	\$333,569	\$2,605,027
Campbell	\$32,595,503	\$1,432,496	\$34,027,999
Carbon	\$5,493,869	\$566,382	\$6,060,251
Converse	\$18,301,648	\$1,053,050	\$19,354,698
Crook	\$1,954,139	\$424,622	\$2,378,761
Fremont	\$8,135,568	\$524,790	\$8,660,358
Goshen	\$2,271,850	\$366,787	\$2,638,637
Hot Springs	\$1,143,747	-\$58,857	\$1,084,890
Johnson	\$2,867,527	\$164,070	\$3,031,597
Laramie	\$31,289,636	\$3,092,395	\$34,382,031
Lincoln	\$6,521,806	\$1,208,049	\$7,729,855
Natrona	\$25,160,981	\$1,627,305	\$26,788,286
Niobrara	\$796,322	\$122,320	\$918,642
Park	---	---	---
Platte	\$2,450,496	\$1,309,156	\$3,759,652
Sheridan	\$8,077,176	\$702,016	\$8,779,192
Sublette	---	---	---
Sweetwater	\$15,575,277	\$4,085,299	\$19,660,576
Teton	\$21,738,667	\$1,839,268	\$23,577,935
Uinta	\$5,746,620	\$927,479	\$6,674,099
Washakie	\$1,739,882	\$221,553	\$1,961,435
Weston	\$1,358,140	\$222,464	\$1,580,604
Total	\$207,470,872	\$20,909,156	\$228,380,028

SPECIFIC PURPOSE SALES & USE TAX

COUNTY	SPECIFIC PURPOSE SALES	SPECIFIC PURPOSE USE	TOTAL SALES & USE
Albany	\$11,980,560	\$744,943	\$12,725,503
Big Horn	---	---	---
Campbell	\$25	\$32	\$57
Carbon	\$5,493,762	\$566,382	\$6,060,144
Converse	---	---	---
Crook	\$1,953,544	\$424,622	\$2,378,166
Fremont	---	---	---
Goshen	---	---	---
Hot Springs	\$1,149,601	-\$50,727	\$1,098,874
Johnson	\$910	\$734	\$1,644
Laramie	\$31,291,723	\$3,095,508	\$34,387,231
Lincoln	---	---	---
Natrona	---	---	---
Niobrara	\$796,025	\$122,320	\$918,345
Park	(\$359,051)	(\$44,857)	(\$403,908)
Platte	\$2,450,496	\$1,309,156	\$3,759,652
Sheridan	\$8,077,176	\$702,016	\$8,779,192
Sublette	---	---	---
Sweetwater	\$15,468,380	\$4,073,935	\$19,542,315
Teton	\$21,738,016	\$1,838,648	\$23,576,664
Uinta	---	---	---
Washakie	---	---	---
Weston	\$2,056	\$1,406	\$3,462
Total	\$100,043,223	\$12,784,118	\$112,827,341

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%)	\$4,260,716	\$177,837	\$4,438,553
Uinta	---	---	---
Washakie	---	---	---
Weston	---	---	---
Total	\$4,260,716	\$177,837	\$4,438,553

ECONOMIC DEVELOPMENT SALES & USE TAX

COUNTY	ECON DEV SALES	ECON DEV USE	TOTAL SALES & USE
Albany	---	---	---
Big Horn	---	---	---
Campbell	---	---	---
Carbon	---	---	---
Converse	---	---	---
Crook	---	---	---
Fremont (.5%)	\$4,071,831	\$329,426	\$4,401,257
Goshen (.25%)	\$567,977	\$91,697	\$659,674
Hot Springs	---	---	---
Johnson	---	---	---
Laramie	---	---	---
Lincoln	---	---	---
Natrona	---	---	---
Niobrara	---	---	---
Park	---	---	---
Platte	---	---	---
Sheridan	---	---	---
Sublette	---	---	---
Sweetwater	---	---	---
Teton	---	---	---
Uinta	---	---	---
Washakie	---	---	---
Weston	---	---	---
Total	\$4,639,808	\$421,123	\$5,060,931

SEVERANCE TAX

Mineral Name	Taxable Value	Tax Collected
Bentonite	\$72,954,002	\$1,459,080
Clay	\$422,947	\$8,459
Decorative Stone	\$452,868	\$9,057
Frac Sand	\$9,222,533	\$184,451
Gold	---	---
Granite Ballast	\$4,022,489	\$80,450
Gypsum	\$1,341,228	\$26,825
Jade	---	---
Leonardite	\$1,178,743	\$23,575
Limestone	\$11,934,459	\$238,689
Moss Rock	\$110,895	\$2,218
Natural Gas	\$4,815,639,659	\$288,938,380
Oil	\$6,554,767,180	\$393,286,031
Sand and Gravel	\$37,318,704	\$746,374
Shale	\$972,324	\$19,446
Surface Coal	\$2,628,136,153	\$170,828,850
Trona	\$634,855,227	\$25,394,209
Underground Coal	\$62,940	\$2,360
Uranium Variable A	\$1,907,216	\$76,289
Zeolite	---	---
FY24 Tax Collected and Paid:	\$14,775,299,567	\$881,324,743

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:** 6.50%
- Exported Coal - Surface Mines:** 3.50%
- Coal - Underground Mines:** 3.75%
- Trona:** 4.00%
- **Uranium:** 4.00%
- Other Miscellaneous Minerals:** 2.00%

* Due to the implementation of W.S. 39-14-205(n), rates vary for production 4.00%-5.00%.

**Uranium tax rates vary from 0.00%-5.00% based upon spot market price.

SEVERANCE TAX (CONTINUED)

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

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

EXEMPTIONS

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

COLLECTION

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

DISTRIBUTION

1. Permanent Wyoming Mineral Trust Fund: 1.5% on oil, gas and coal. In 2005, an additional 1% was directed into the PWMTF for a total of 2.5%. For FYs 2025 and 2026, the additional one percent statutory severance tax is redirected in equal amounts to the PWMTF and the CSPLF.
2. An amount equal to specified motor fuels under W.S. 39-17-104(a)(iii) and 39-17-204(a)(ii) to the LUST account under W.S. 35-11-1424 and 35-11-1427.
3. The next \$155 million distributed as follows:
 - General Fund: 62.26%
 - Water Development I: 12.45%
 - Water Development II: 2.1%
 - Water Development III: .5%
 - Highway Fund: 4.33%
 - Counties: 3.88%
 - County Roads: 2.9%
 - Cities and Towns: 9.25%
 - Capital Construction: 2.33%
4. The balance over \$155 million, but under \$402.2 million: 1/3 to the General Fund, 2/3 to the Budget Reserve Account.
5. For FY 2025, for funds over \$402.2 million: 1/3 to the General Fund, 1/3 to the Budget Reserve Account, and 1/3 to the Public School Foundation Program 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

FY24 Tax Collected and Paid:

\$5,708,752

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

CY24 Tax Collected and Paid: \$40,402,544

Note: Balance in Federal UI trust fund as of August 2024 is **\$500,971,754.70**

LAW

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

BASIS

Annual employee wages reported by calendar quarter. The unemployment insurance taxable wage base for CY23 is \$29,100.

RATE

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

EXEMPTIONS

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

COLLECTION

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

DISTRIBUTION

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

CONTACT

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

WIND PRODUCTION TAX

	YIELD
State Share	\$1,760,642
County Share	\$2,640,962
FY24 Tax Collected and Paid:	\$4,401,604

LAW

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

BASIS

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

RATE

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

EXEMPTIONS

Any electricity produced from any generating facility owned or operated by the federal government, state of Wyoming or by any county or municipality in this state. Any electricity produced for the personal consumption of the producer, including any excess production of electricity that does not exceed five hundred kilowatt hours in any twenty-four hour period. Electricity produced from wind turbines is not subject to tax until the date three years after the turbine first produced electricity for sale.

COLLECTION

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

DISTRIBUTION

60% is distributed to the counties in this state where the generating facility is located. The amount shall be proportionately distributed to each county based upon the percentage of assessed value of the generating facilities located within the county as compared to the total assessed value of generating facilities located within the state. 40% is deposited in the state general fund.

CONTACT

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

WORKERS' COMPENSATION

YIELD

FY23 Tax Collected and Paid: \$220,650,848

Total paid in both medical expenses and indemnity benefits: \$185,528,599

Workers' Compensation Account Balance as of 6/30/24 **\$2,702,083,247**

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

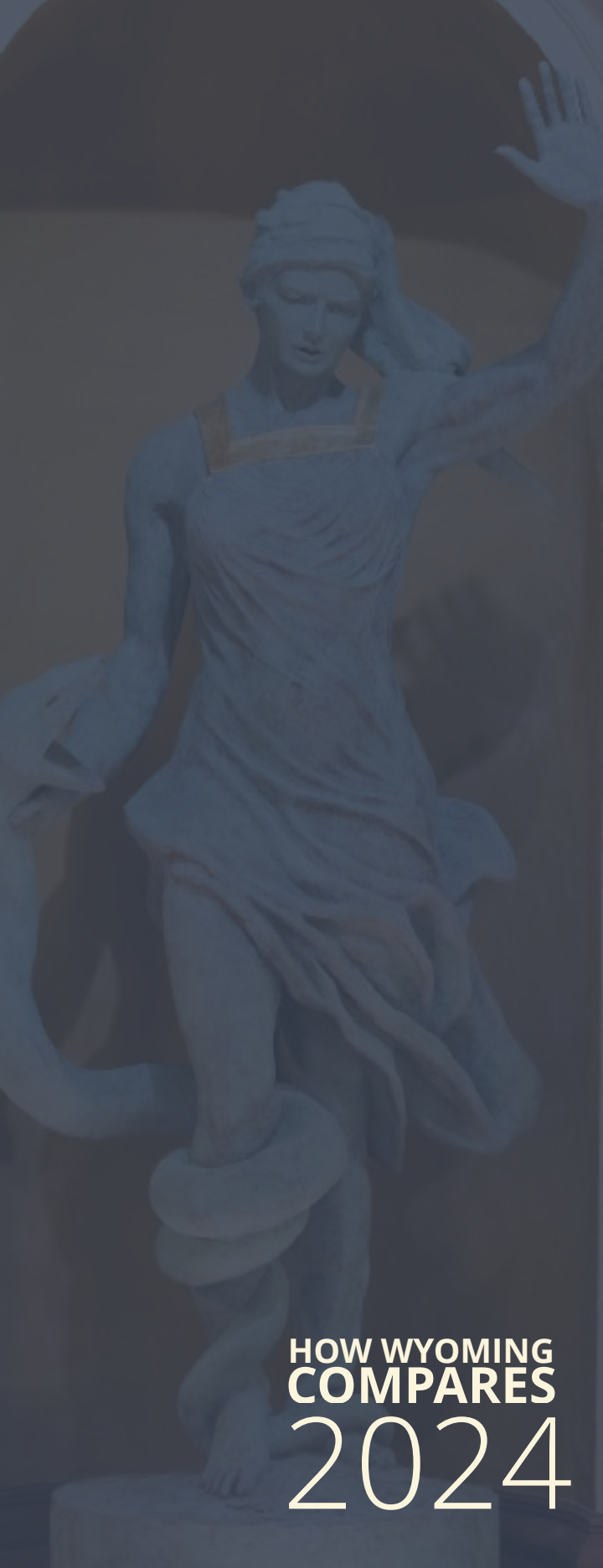
Each employer is required to file a monthly or quarterly statement of employee earnings and remit appropriate premiums by the last day following the reporting period to the Workers' Compensation Division. Most private employers are required to file reports and make premium payments quarterly utilizing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



**HOW WYOMING
COMPARES**

2024

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

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 or billions of dollars.

Figures are rounded to the nearest dollar.

STATE POPULATIONS OVER TIME

STATE	2021	2022	2023
Alabama	5,039,877	5,074,296	5,108,468
Alaska	732,673	733,583	733,406
Arizona	7,276,316	7,359,197	7,431,344
Arkansas	3,025,891	3,045,637	3,067,732
California	39,237,836	39,029,342	38,965,193
Colorado	5,812,069	5,839,926	5,877,610
Connecticut	3,605,597	3,626,205	3,617,176
Delaware	1,003,384	1,018,396	1,031,890
Florida	21,781,128	22,244,823	22,610,726
Georgia	10,799,566	10,912,876	11,029,227
Hawaii	1,441,553	1,440,196	1,435,138
Idaho	1,900,923	1,939,033	1,964,726
Illinois	12,671,469	12,582,032	12,549,689
Indiana	6,805,985	6,833,037	6,862,199
Iowa	3,193,079	3,200,517	3,207,004
Kansas	2,934,582	2,937,150	2,940,546
Kentucky	4,509,394	4,512,310	4,526,154
Louisiana	4,624,047	4,590,241	4,573,749
Maine	1,372,247	1,385,340	1,395,722
Maryland	6,165,129	6,164,660	6,180,253
Massachusetts	6,984,723	6,981,974	7,001,399
Michigan	10,050,811	10,034,113	10,037,261
Minnesota	5,707,390	5,717,184	5,737,915
Mississippi	2,949,965	2,940,057	2,939,690
Missouri	6,168,187	6,177,957	6,196,156
Montana	1,104,271	1,122,867	1,132,812
Nebraska	1,963,692	1,967,923	19,978,379
Nevada	3,143,991	3,177,772	3,794,176
New Hampshire	1,388,992	1,395,231	1,402,054
New Jersey	9,267,130	9,261,699	9,290,841
New Mexico	2,115,877	2,113,344	2,114,371
New York	19,835,913	19,677,151	19,571,216
North Carolina	10,551,162	10,698,973	10,835,491
North Dakota	774,948	779,261	783,926
Ohio	11,780,017	11,756,058	11,785,935
Oklahoma	3,986,639	4,019,800	4,053,824
Oregon	4,246,155	4,240,137	4,233,358
Pennsylvania	12,964,056	12,972,008	12,961,683
Rhode Island	1,095,610	1,093,734	1,095,962
South Carolina	5,190,705	5,282,634	5,373,555
South Dakota	895,376	909,824	919,318
Tennessee	6,975,218	7,051,339	7,126,489
Texas	29,527,941	30,029,572	30,503,301
Utah	3,337,975	3,380,800	3,417,734
Vermont	645,570	647,064	647,464
Virginia	8,642,274	8,683,619	8,715,698
Washington	7,738,692	7,785,786	7,812,880
West Virginia	1,782,959	1,775,156	1,770,071
Wisconsin	5,895,908	5,892,539	5,910,955
Wyoming	578,803	581,381	584,057
United States	331,223,695	332,615,754	334,914,895

SOURCE: U.S. Census Bureau

STATE GENERAL REVENUE

STATE	STATE AND LOCAL GOVERNMENT (\$,000)	PER CAPITA	PER CAPITA RANK	FED AID % OF GEN REVENUE
Alabama	\$43,478,927	\$8,511.15	33	41.40%
Alaska	\$11,411,167	\$15,559.14	2	57.30%
Arizona	\$61,422,670	\$8,265.35	36	49.10%
Arkansas	\$29,686,241	\$9,676.93	19	40.30%
California	\$467,648,006	\$12,001.69	9	28.40%
Colorado	\$45,860,107	\$7,802.51	39	35.90%
Connecticut	\$38,997,961	\$10,781.33	13	31.90%
Delaware	\$12,867,554	\$12,469.89	7	40.70%
Florida	\$135,145,207	\$5,977.04	48	37.50%
Georgia	\$64,876,691	\$5,882.25	49	43.10%
Hawaii	\$19,615,365	\$13,667.93	5	44.00%
Idaho	\$14,959,822	\$7,614.20	41	38.80%
Illinois	\$117,257,464	\$9,343.46	21	32.10%
Indiana	\$60,030,807	\$8,748.04	29	46.90%
Iowa	\$29,920,368	\$9,329.69	22	32.30%
Kansas	\$27,256,525	\$9,269.21	23	27.00%
Kentucky	\$44,161,127	\$9,756.88	17	46.30%
Louisiana	\$40,443,038	\$8,842.43	28	55.20%
Maine	\$13,274,804	\$9,511.07	20	41.70%
Maryland	\$59,842,387	\$9,682.84	18	38.00%
Massachusetts	\$81,037,723	\$11,574.50	10	37.00%
Michigan	\$86,637,770	\$8,631.61	31	37.30%
Minnesota	\$60,594,556	\$10,560.38	14	29.60%
Mississippi	\$25,287,918	\$8,602.24	32	45.40%
Missouri	\$43,393,104	\$7,003.23	43	41.10%
Montana	\$10,107,651	\$8,922.62	26	51.50%
Nebraska	\$15,519,777	\$776.83	50	38.10%
Nevada	\$25,053,780	\$6,603.22	46	35.30%
New Hampshire	\$9,766,020	\$6,965.51	44	45.10%
New Jersey	\$96,227,933	\$10,357.29	15	30.60%
New Mexico	\$35,193,859	\$16,645.07	1	47.80%
New York	\$259,271,886	\$13,247.61	6	41.90%
North Carolina	\$83,688,564	\$7,723.56	40	38.00%
North Dakota	\$11,159,732	\$14,235.70	4	40.20%
Ohio	\$96,202,106	\$8,162.45	37	41.20%
Oklahoma	\$33,885,042	\$8,358.78	34	37.40%
Oregon	\$47,150,807	\$11,137.92	11	33.10%
Pennsylvania	\$117,452,377	\$9,061.51	24	39.20%
Rhode Island	\$12,151,840	\$11,087.83	12	51.10%
South Carolina	\$43,632,096	\$8,119.78	38	37.30%
South Dakota	\$6,968,459	\$7,580.03	42	39.10%
Tennessee	\$45,588,575	\$6,397.06	47	41.60%
Texas	\$206,513,439	\$6,770.20	45	45.80%
Utah	\$29,730,679	\$8,698.94	30	27.00%
Vermont	\$9,564,103	\$14,771.64	3	34.40%
Virginia	\$77,172,602	\$8,854.44	27	33.40%
Washington	\$70,533,634	\$9,027.87	25	33.30%
West Virginia	\$17,590,728	\$9,937.87	16	42.60%
Wisconsin	\$49,023,377	\$8,293.65	35	31.40%
Wyoming	\$7,211,612	\$12,347.45	8	48.70%

SOURCE: U.S. Census Bureau 2022 State & Local Finance Historical Datasets and Tables; Tax Foundation 2024 Facts and Figures

FEDERAL REVENUE

STATE	STATE AND LOCAL GOVERNMENT TOTAL (\$,000)	PER CAPITA	PER CAPITA RANK
Alabama	\$18,888,889	\$3,698	21
Alaska	\$5,734,271	\$7,819	1
Arizona	\$30,803,734	\$4,145	11
Arkansas	\$12,489,227	\$4,071	12
California	\$135,063,522	\$3,466	26
Colorado	\$16,065,607	\$2,733	42
Connecticut	\$12,159,819	\$3,362	30
Delaware	\$4,158,575	\$4,030	13
Florida	\$54,875,559	\$2,427	48
Georgia	\$23,510,515	\$2,132	49
Hawaii	\$5,518,181	\$3,845	16
Idaho	\$5,363,468	\$2,730	43
Illinois	\$43,102,366	\$3,435	28
Indiana	\$24,537,146	\$3,576	23
Iowa	\$10,301,613	\$3,212	34
Kansas	\$8,230,581	\$2,799	39
Kentucky	\$20,539,576	\$4,538	9
Louisiana	\$21,088,889	\$4,611	7
Maine	\$5,450,862	\$3,905	14
Maryland	\$22,907,140	\$3,707	20
Massachusetts	\$26,326,624	\$3,760	19
Michigan	\$34,299,862	\$3,417	29
Minnesota	\$20,184,883	\$3,518	24
Mississippi	\$11,431,538	\$3,889	15
Missouri	\$20,653,471	\$3,333	31
Montana	\$4,318,132	\$3,812	17
Nebraska	\$6,102,084	\$305	50
Nevada	\$9,543,112	\$2,515	47
New Hampshire	\$4,411,748	\$3,147	36
New Jersey	\$29,468,093	\$3,172	35
New Mexico	\$12,989,889	\$6,144	3
New York	\$101,894,490	\$5,206	5
North Carolina	\$32,458,116	\$2,996	38
North Dakota	\$2,525,962	\$3,222	33
Ohio	\$40,558,394	\$3,441	27
Oklahoma	\$14,655,958	\$3,615	22
Oregon	\$17,781,001	\$4,200	10
Pennsylvania	\$45,307,160	\$3,495	25
Rhode Island	\$5,422,624	\$4,948	6
South Carolina	\$17,631,339	\$3,281	32
South Dakota	\$3,483,768	\$3,790	18
Tennessee	\$18,130,559	\$2,544	46
Texas	\$83,571,118	\$2,740	41
Utah	\$8,707,234	\$2,548	45
Vermont	\$4,139,520	\$6,393	2
Virginia	\$22,523,231	\$2,584	44
Washington	\$24,294,407	\$3,110	37
West Virginia	\$8,054,206	\$4,550	8
Wisconsin	\$16,450,672	\$2,783	40
Wyoming	\$3,555,166	\$6,087	4

SOURCE: U.S. Census Bureau 2022 State & Local Finance Historical Datasets and Tables

TAX REVENUE

STATE	STATE GOVERNMENT (\$,000)	LOCAL GOVERNMENT (\$,000)	COMBINED (\$,000)
Alabama	\$16,324,900	\$7,579,524	\$23,904,424
Alaska	\$2,941,280	\$2,137,534	\$5,078,814
Arizona	\$24,410,195	\$13,915,450	\$38,325,645
Arkansas	\$12,768,129	\$3,295,940	\$16,064,069
California	\$283,275,754	\$120,629,380	\$403,905,134
Colorado	\$22,089,402	\$20,270,833	\$42,360,235
Connecticut	\$22,774,523	\$12,328,558	\$35,103,081
Delaware	\$6,310,891	\$1,480,411	\$7,791,302
Florida	\$59,251,311	\$49,372,703	\$108,624,014
Georgia	\$33,933,816	\$23,225,313	\$57,159,129
Hawaii	\$10,279,504	\$3,439,764	\$13,719,268
Idaho	\$7,710,289	\$2,245,648	\$9,955,937
Illinois	\$62,571,178	\$40,594,096	\$103,165,274
Indiana	\$29,092,294	\$10,301,610	\$39,393,904
Iowa	\$12,908,955	\$7,494,943	\$20,403,898
Kansas	\$12,592,576	\$5,993,278	\$18,585,854
Kentucky	\$16,546,544	\$7,028,801	\$23,575,345
Louisiana	\$14,484,028	\$10,859,421	\$25,343,449
Maine	\$6,439,268	\$3,553,898	\$9,993,166
Maryland	\$29,361,279	\$20,425,762	\$49,787,041
Massachusetts	\$43,492,334	\$22,004,068	\$65,496,402
Michigan	\$37,056,989	\$15,997,880	\$53,054,869
Minnesota	\$34,911,881	\$11,133,759	\$46,045,640
Mississippi	\$10,218,769	\$3,819,197	\$14,037,966
Missouri	\$16,887,389	\$13,859,417	\$30,746,806
Montana	\$4,638,060	\$1,871,759	\$6,509,819
Nebraska	\$7,475,982	\$5,774,476	\$13,250,458
Nevada	\$13,818,086	\$5,774,571	\$19,592,657
New Hampshire	\$3,510,760	\$4,770,979	\$8,281,739
New Jersey	\$52,771,929	\$34,176,192	\$86,948,121
New Mexico	\$12,188,112	\$4,211,553	\$16,399,665
New York	\$132,076,079	\$118,785,823	\$250,861,902
North Carolina	\$38,479,120	\$18,271,495	\$56,750,615
North Dakota	\$5,350,784	\$1,634,566	\$6,985,350
Ohio	\$37,388,627	\$30,196,493	\$67,585,120
Oklahoma	\$13,188,031	\$7,011,339	\$20,199,370
Oregon	\$18,882,848	\$10,530,837	\$29,413,685
Pennsylvania	\$53,700,114	\$32,670,091	\$86,370,205
Rhode Island	\$4,833,177	\$2,855,552	\$7,688,729
South Carolina	\$16,150,255	\$10,329,817	\$26,480,072
South Dakota	\$2,475,394	\$2,122,617	\$4,598,011
Tennessee	\$22,650,165	\$10,532,145	\$33,182,310
Texas	\$81,763,085	\$81,428,414	\$163,191,499
Utah	\$13,491,108	\$7,632,656	\$21,123,764
Vermont	\$4,416,004	\$867,593	\$5,283,597
Virginia	\$36,754,617	\$22,595,467	\$59,350,084
Washington	\$36,071,826	\$21,661,953	\$57,733,779
West Virginia	\$7,049,142	\$2,445,669	\$9,494,811
Wisconsin	\$23,363,814	\$11,714,063	\$35,077,877
Wyoming	\$2,441,007	\$1,197,150	\$3,638,157

SOURCE: U.S. Census Bureau 2022 State & Local Finance Historical Datasets and Tables

PROPERTY TAX REVENUE

STATE	STATE GOVERNMENT (\$,000)	LOCAL GOVERNMENT (\$,000)	COMBINED (\$,000)
Alabama	\$495,753	\$3,040,037	\$3,535,790
Alaska	\$125,219	\$1,626,897	\$1,752,116
Arizona	\$1,254,846	\$8,019,736	\$9,274,582
Arkansas	\$1,318,147	\$1,318,147	\$2,636,294
California	\$2,986,154	\$80,438,761	\$83,424,915
Colorado	N/A	\$12,402,266	\$12,402,266
Connecticut	N/A	\$12,140,924	\$12,140,924
Delaware	N/A	\$1,178,444	\$1,178,444
Florida	N/A	\$37,261,656	\$37,261,656
Georgia	\$799,564	\$15,157,435	\$15,956,999
Hawaii	N/A	\$2,312,584	\$2,312,584
Idaho	N/A	\$2,087,297	\$2,087,297
Illinois	\$68,795	\$32,784,627	\$32,853,422
Indiana	\$15,898	\$8,583,775	\$8,599,673
Iowa	\$2,110	\$6,393,528	\$6,395,638
Kansas	\$841,790	\$4,449,685	\$5,291,475
Kentucky	\$725,415	\$3,879,464	\$4,604,879
Louisiana	\$94,860	\$4,670,735	\$4,765,595
Maine	\$45,023	\$3,506,925	\$3,551,948
Maryland	\$930,810	\$10,615,034	\$11,545,844
Massachusetts	\$12,996	\$20,919,901	\$20,932,897
Michigan	\$2,535,211	\$14,562,432	\$17,097,643
Minnesota	\$773,877	\$10,172,613	\$10,946,490
Mississippi	\$29,025	\$3,578,753	\$3,607,778
Missouri	\$39,591	\$8,374,720	\$8,414,311
Montana	\$359,844	\$1,798,151	\$2,157,995
Nebraska	\$122	\$4,470,287	\$4,470,409
Nevada	\$1,399,442	\$2,873,472	\$4,272,914
New Hampshire	\$406,541	\$4,689,261	\$5,095,802
New Jersey	\$5,068	\$33,617,234	\$33,622,302
New Mexico	\$116,584	\$2,220,847	\$2,337,431
New York	N/A	\$65,301,657	\$65,301,657
North Carolina	N/A	\$12,507,079	\$12,507,079
North Dakota	\$5,322	\$1,257,396	\$1,262,718
Ohio	N/A	\$19,004,806	\$19,004,806
Oklahoma	N/A	\$3,776,759	\$3,776,759
Oregon	\$22,884	\$7,987,544	\$8,010,428
Pennsylvania	\$39,729	\$22,258,373	\$22,298,102
Rhode Island	\$4,135	\$2,767,515	\$2,771,650
South Carolina	\$86,957	\$7,480,910	\$7,567,867
South Dakota	N/A	\$1,530,921	\$1,530,921
Tennessee	N/A	\$6,845,814	\$6,845,814
Texas	N/A	\$67,076,590	\$67,076,590
Utah	N/A	\$4,555,713	\$4,555,713
Vermont	\$1,235,599	\$824,767	\$2,060,366
Virginia	\$54,712	\$17,453,201	\$17,507,913
Washington	\$4,399,803	\$11,129,972	\$15,529,775
West Virginia	\$7,908	\$1,955,043	\$1,962,951
Wisconsin	\$88,838	\$10,702,921	\$10,791,759
Wyoming	\$268,292	\$981,555	\$1,249,847

SOURCE: U.S. Census Bureau 2022 State & Local Finance Historical Datasets and Tables

SALES AND USE TAX RATES

STATE	STATE TAX RATE	AVERAGE LOCAL TAX	TOTAL
Alabama	4.00%	5.29%	9.29%
Alaska	0.00%	1.82%	1.82%
Arizona	5.60%	2.78%	8.38%
Arkansas	6.50%	2.95%	9.45%
California	7.25%	1.60%	8.85%
Colorado	2.90%	4.91%	7.81%
Connecticut	6.35%	0.00%	6.35%
Delaware	0.00%	0.00%	0.00%
Florida	6.00%	1.00%	7.00%
Georgia	4.00%	3.38%	7.38%
Hawaii	4.00%	0.50%	4.50%
Idaho	6.00%	0.03%	6.03%
Illinois	6.25%	2.61%	8.86%
Indiana	7.00%	0.00%	7.00%
Iowa	6.00%	0.94%	6.94%
Kansas	6.50%	2.15%	8.65%
Kentucky	6.00%	0.00%	6.00%
Louisiana	4.45%	5.11%	9.56%
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%	1.16%	8.04%
Mississippi	7.00%	0.06%	7.06%
Missouri	4.23%	4.16%	8.39%
Montana	0.00%	0.00%	0.00%
Nebraska	5.50%	1.47%	6.97%
Nevada	6.85%	1.39%	8.24%
New Hampshire	0.00%	0.00%	0.00%
New Jersey	6.63%	-0.02%	6.61%
New Mexico	4.88%	2.74%	7.62%
New York	4.00%	4.53%	8.53%
North Carolina	4.75%	2.25%	7.00%
North Dakota	5.00%	2.04%	7.04%
Ohio	5.75%	1.49%	7.24%
Oklahoma	4.50%	4.49%	8.99%
Oregon	0.00%	0.00%	0.00%
Pennsylvania	6.00%	0.34%	6.34%
Rhode Island	7.00%	0.00%	7.00%
South Carolina	6.00%	1.50%	7.50%
South Dakota	4.20%	1.91%	6.11%
Tennessee	7.00%	2.55%	9.55%
Texas	6.25%	1.95%	8.20%
Utah	6.10%	1.15%	7.25%
Vermont	6.00%	0.36%	6.36%
Virginia	5.30%	0.47%	5.77%
Washington	6.50%	2.88%	9.38%
West Virginia	6.00%	0.57%	6.57%
Wisconsin	5.00%	0.70%	5.70%
Wyoming	4.00%	1.44%	5.44%

SOURCE: Tax Foundation Facts and Figures 2024

TOTAL SALES AND USE TAX REVENUE

STATE	STATE GOVERNMENT (\$,000)	LOCAL GOVERNMENT (\$,000)	COMBINED (\$,000)
Alabama	\$7,540,587	\$3,645,916	\$11,186,503
Alaska	\$270,644	\$471,734	\$742,378
Arizona	\$13,616,707	\$5,285,900	\$18,902,607
Arkansas	\$6,216,131	\$1,941,098	\$8,157,229
California	\$72,026,518	\$28,631,900	\$100,658,418
Colorado	\$7,856,911	\$7,149,814	\$15,006,725
Connecticut	\$8,327,840	\$0	\$8,327,840
Delaware	\$644,552	\$23,560	\$668,112
Florida	\$47,015,449	\$8,982,302	\$55,997,751
Georgia	\$11,405,066	\$7,362,197	\$18,767,263
Hawaii	\$5,647,969	\$806,106	\$6,454,075
Idaho	\$3,594,947	\$82,164	\$3,677,111
Illinois	\$25,865,408	\$6,747,138	\$32,612,546
Indiana	\$14,914,925	\$194,763	\$15,109,688
Iowa	\$5,807,099	\$893,219	\$6,700,318
Kansas	\$5,539,663	\$1,410,710	\$6,950,373
Kentucky	\$7,718,476	\$889,940	\$8,608,416
Louisiana	\$7,741,107	\$5,877,251	\$13,618,358
Maine	\$2,974,225	\$5,389	\$2,979,614
Maryland	\$12,139,837	\$797,216	\$12,937,053
Massachusetts	\$11,767,883	\$508,419	\$12,276,302
Michigan	\$17,017,985	\$344,750	\$17,362,735
Minnesota	\$12,092,155	\$631,524	\$12,723,679
Mississippi	\$6,280,106	\$130,146	\$6,410,252
Missouri	\$6,462,312	\$4,234,435	\$10,696,747
Montana	\$867,006	\$29,230	\$896,236
Nebraska	\$3,285,152	\$595,735	\$3,880,887
Nevada	\$10,504,515	\$2,336,690	\$12,841,205
New Hampshire	\$956,510	\$9,487	\$965,997
New Jersey	\$19,740,884	\$108,642	\$19,849,526
New Mexico	\$4,366,174	\$1,913,479	\$6,279,653
New York	\$30,738,471	\$22,971,250	\$53,709,721
North Carolina	\$16,349,369	\$5,060,019	\$21,409,388
North Dakota	\$1,586,316	\$342,695	\$1,929,011
Ohio	\$24,014,162	\$3,465,159	\$27,479,321
Oklahoma	\$5,348,189	\$3,078,836	\$8,427,025
Oregon	\$3,878,042	\$809,432	\$4,687,474
Pennsylvania	\$25,727,120	\$1,527,424	\$27,254,544
Rhode Island	\$2,361,483	\$36,559	\$2,398,042
South Carolina	\$7,087,474	\$1,934,835	\$9,022,309
South Dakota	\$2,067,055	\$502,089	\$2,569,144
Tennessee	\$16,585,002	\$3,194,033	\$19,779,035
Texas	\$66,917,512	\$12,934,886	\$79,852,398
Utah	\$5,257,859	\$2,814,103	\$8,071,962
Vermont	\$1,391,177	\$29,921	\$1,421,098
Virginia	\$12,931,327	\$3,453,449	\$16,384,776
Washington	\$26,739,775	\$8,440,747	\$35,180,522
West Virginia	\$3,200,985	\$203,199	\$3,404,184
Wisconsin	\$9,877,449	\$692,022	\$10,569,471
Wyoming	\$1,177,747	\$148,229	\$1,325,976

SOURCE: U.S. Census Bureau 2022 State & Local Finance Historical Datasets and Tables

MOTOR FUELS TAX REVENUE

STATE	STATE REVENUE (\$,000)	PER CAPITA	TAX RATE	PER CAPITA RANK
Alabama	\$949,982	\$185.96	\$0.30	18
Alaska	\$45,078	\$61.46	\$0.09	47
Arizona	\$792,145	\$106.60	\$0.19	43
Arkansas	\$606,201	\$197.61	\$0.25	16
California	\$8,638,712	\$221.70	\$0.68	7
Colorado	\$665,944	\$113.30	\$0.29	42
Connecticut	\$468,035	\$129.39	\$0.25	37
Delaware	\$134,474	\$130.32	\$0.23	35
Florida	\$3,111,445	\$137.61	\$0.39	34
Georgia	\$1,602,054	\$145.26	\$0.33	30
Hawaii	\$81,845	\$57.03	\$0.19	48
Idaho	\$412,051	\$209.72	\$0.33	10
Illinois	\$2,527,365	\$201.39	\$0.67	14
Indiana	\$1,658,104	\$241.63	\$0.52	3
Iowa	\$701,213	\$218.65	\$0.30	9
Kansas	\$466,589	\$158.67	\$0.25	26
Kentucky	\$728,190	\$160.88	\$0.30	25
Louisiana	\$650,966	\$142.33	\$0.21	31
Maine	\$246,951	\$176.93	\$0.31	22
Maryland	\$1,113,264	\$180.13	\$0.47	20
Massachusetts	\$722,788	\$103.23	\$0.27	44
Michigan	\$1,416,157	\$141.09	\$0.48	33
Minnesota	\$900,563	\$156.95	\$0.29	27
Mississippi	\$449,230	\$152.82	\$0.18	28
Missouri	\$803,261	\$129.64	\$0.25	36
Montana	\$292,452	\$258.16	\$0.34	1
Nebraska	\$384,474	\$19.24	\$0.30	50
Nevada	\$377,553	\$99.51	\$0.24	45
New Hampshire	\$180,010	\$128.39	\$0.24	38
New Jersey	\$414,269	\$44.59	\$0.42	49
New Mexico	\$266,949	\$126.25	\$0.19	40
New York	\$1,529,389	\$78.14	\$0.26	46
North Carolina	\$2,214,143	\$204.34	\$0.41	13
North Dakota	\$179,821	\$229.39	\$0.23	6
Ohio	\$2,710,980	\$230.02	\$0.39	5
Oklahoma	\$600,189	\$148.06	\$0.20	29
Oregon	\$600,717	\$141.90	\$0.40	32
Pennsylvania	\$3,180,204	\$245.35	\$0.59	2
Rhode Island	\$138,906	\$126.74	\$0.38	39
South Carolina	\$944,249	\$175.72	\$0.29	23
South Dakota	\$201,021	\$218.66	\$0.30	8
Tennessee	\$1,274,055	\$178.78	\$0.27	21
Texas	\$3,783,904	\$124.05	\$0.20	41
Utah	\$581,850	\$170.24	\$0.37	24
Vermont	\$121,774	\$188.08	\$0.33	17
Virginia	\$1,596,148	\$183.13	\$0.39	19
Washington	\$1,598,550	\$204.60	\$0.53	11
West Virginia	\$419,593	\$237.05	\$0.36	4
Wisconsin	\$1,179,935	\$199.62	\$0.33	15
Wyoming	\$119,353	\$204.35	\$0.24	12

SOURCE: Tax Foundation Facts & Figures 2024; U.S. Census Bureau 2022 State & Local Finance Historical Datasets and Tables

ALCOHOLIC BEVERAGES TAX REVENUE

STATE	STATE REVENUE (\$,000)	SPIRIT RATE	WINE RATE	BEER RATE
Alabama	\$271,442	\$21.67	\$1.70	\$0.53
Alaska	\$42,032	\$12.80	\$2.50	\$1.07
Arizona	\$88,925	\$3.00	\$0.84	\$0.16
Arkansas	\$75,051	\$8.01	\$1.41	\$0.35
California	\$432,629	\$3.30	\$0.20	\$0.20
Colorado	\$55,555	\$2.28	\$0.32	\$0.08
Connecticut	\$71,123	\$5.94	\$0.79	\$0.23
Delaware	\$30,911	\$4.50	\$1.63	\$0.26
Florida	\$359,022	\$6.50	\$2.25	\$0.48
Georgia	\$228,617	\$3.79	\$1.51	\$0.48
Hawaii	\$53,981	\$5.98	\$1.38	\$0.93
Idaho	\$10,577	\$12.13	\$0.45	\$0.15
Illinois	\$320,000	\$8.55	\$1.39	\$0.23
Indiana	\$53,718	\$2.68	\$0.47	\$0.12
Iowa	\$22,218	\$14.08	\$1.75	\$0.19
Kansas	\$163,962	\$2.50	\$0.30	\$0.18
Kentucky	\$186,487	\$9.46	\$3.58	\$0.93
Louisiana	\$79,331	\$3.03	\$0.76	\$0.40
Maine	\$18,464	\$11.94	\$0.30	\$0.35
Maryland	\$36,930	\$5.46	\$1.64	\$0.60
Massachusetts	\$97,643	\$4.05	\$0.55	\$0.11
Michigan	\$219,449	\$13.55	\$0.51	\$0.20
Minnesota	\$105,074	\$8.70	\$1.24	\$0.47
Mississippi	\$42,938	\$8.49	\$0.35	\$0.43
Missouri	\$47,193	\$2.00	\$0.42	\$0.06
Montana	\$48,267	\$10.56	\$1.06	\$0.14
Nebraska	\$34,574	\$3.75	\$0.95	\$0.31
Nevada	\$51,794	\$3.60	\$0.70	\$0.16
New Hampshire	\$13,100	\$0.00	\$0.00	\$0.30
New Jersey	\$175,890	\$5.50	\$0.88	\$0.12
New Mexico	\$21,719	\$6.06	\$1.70	\$0.41
New York	\$303,926	\$6.44	\$0.30	\$0.14
North Carolina	\$56,133	\$16.62	\$1.00	\$0.62
North Dakota	\$9,800	\$4.68	\$1.10	\$0.40
Ohio	\$120,832	\$11.37	\$0.32	\$0.18
Oklahoma	\$171,393	\$5.56	\$0.72	\$0.40
Oregon	\$19,711	\$22.85	\$0.67	\$0.08
Pennsylvania	\$458,047	\$7.39	\$0.00	\$0.08
Rhode Island	\$23,324	\$5.40	\$1.40	\$0.12
South Carolina	\$222,505	\$5.42	\$1.08	\$0.77
South Dakota	\$21,322	\$4.87	\$1.41	\$0.27
Tennessee	\$292,498	\$4.46	\$1.27	\$1.29
Texas	\$1,655,325	\$2.40	\$0.20	\$0.19
Utah	\$18,394	\$15.90	\$0.00	\$0.41
Vermont	\$12,064	\$8.37	\$0.55	\$0.27
Virginia	\$274,380	\$22.04	\$1.51	\$0.26
Washington	\$481,287	\$36.55	\$0.87	\$0.26
West Virginia	\$20,775	\$8.30	\$1.00	\$0.18
Wisconsin	\$73,769	\$3.25	\$0.25	\$0.06
Wyoming	\$2,204	\$0.00	\$0.28	\$0.02

SOURCE: Tax Foundation Facts & Figures 2024; U.S. Census Bureau 2022 State & Local Finance Historical Datasets and Tables

TOBACCO TAX REVENUE

STATE	STATE REVENUE (\$,000)	CIGARETTE RATE
Alabama	\$156,313	\$0.68
Alaska	\$48,924	\$2.00
Arizona	\$287,427	\$2.00
Arkansas	\$223,936	\$1.15
California	\$1,853,535	\$2.87
Colorado	\$352,438	\$1.94
Connecticut	\$294,649	\$4.35
Delaware	\$115,332	\$2.10
Florida	\$1,048,913	\$1.34
Georgia	\$238,574	\$0.37
Hawaii	\$91,658	\$3.20
Idaho	\$45,499	\$0.57
Illinois	\$841,366	\$2.98
Indiana	\$387,364	\$1.32
Iowa	\$190,402	\$1.36
Kansas	\$119,585	\$1.29
Kentucky	\$374,873	\$1.10
Louisiana	\$258,537	\$1.08
Maine	\$141,941	\$2.00
Maryland	\$479,132	\$3.75
Massachusetts	\$390,686	\$3.51
Michigan	\$805,030	\$2.00
Minnesota	\$610,055	\$3.73
Mississippi	\$136,113	\$0.68
Missouri	\$9,611	\$0.17
Montana	\$74,249	\$1.70
Nebraska	\$52,147	\$0.64
Nevada	\$179,824	\$1.80
New Hampshire	\$172,626	\$1.78
New Jersey	\$566,185	\$2.70
New Mexico	\$101,968	\$2.00
New York	\$952,038	\$5.35
North Carolina	\$295,188	\$0.45
North Dakota	\$24,677	\$0.44
Ohio	\$885,881	\$1.60
Oklahoma	\$441,544	\$2.03
Oregon	\$459,571	\$3.33
Pennsylvania	\$1,223,160	\$2.60
Rhode Island	\$149,746	\$4.25
South Carolina	\$126,620	\$0.57
South Dakota	\$54,385	\$1.53
Tennessee	\$228,231	\$0.62
Texas	\$1,210,716	\$1.41
Utah	\$190,658	\$1.70
Vermont	\$75,991	\$3.08
Virginia	\$278,758	\$0.60
Washington	\$353,075	\$3.03
West Virginia	\$165,066	\$1.20
Wisconsin	\$580,949	\$2.52
Wyoming	\$21,569	\$0.60

SOURCE: Tax Foundation Facts & Figures 2024; U.S. Census Bureau 2022 State & Local Finance Historical Datasets and Tables

TOBACCO TAX REVENUE, CONTINUED

STATE	SNUFF TAX	CIGAR	E-CIGARETTE	CHEWING AND SMOKING
Alabama	\$0.01-0.12 /oz.	Premium \$0.04 /cigar Non-Prem \$0.04/10	N/A	Chewing \$0.015/oz. Smoking \$0.04-0.21/oz.
Alaska	75% wholesale	75% mfr price	N/A	75% mfr price
Arizona	\$.223/oz.	Premium \$2.205 - \$2.18/10 Non-Prem \$0.0441/20	N/A	\$.233/oz.
Arkansas	68% mfr price	Premium \$0.05/cigar + 2% mfr price Non-Prem 68% mfr price	N/A	68% mfr price
California	61.74% mfr price	63.49% wholesale	56.32% wholesale, 12.5% retail	61.74% mfr price
Colorado	50% mfr price	50% mfr price	50% mfr price	50% mfr price
Connecticut	\$3.00/oz.	50% wholesale, \$0.50 cap/cigar	Open 10% wholesale price Closed \$0.40/mL	50% wholesale
Delaware	\$.92/oz.	30% mfr price	\$.05/mL	30% mfr price
Florida	85% wholesale	N/A	N/A	85% wholesale
Georgia	10% wholesale	23% seller price	Open 7% seller price Closed \$0.05/mL	10% seller price
Hawaii	70% wholesale	Premium 50% mfr price Non-Prem \$0.16/cigar	N/A	Chewing 70% wholesale Smoking 10% wholesale
Idaho	40% wholesale	40% wholesale	N/A	40% mfr price
Illinois	\$.30/oz.	Premium 36% wholesale Non-Prem \$0.149/cigar	15% wholesale	36% mfr price
Indiana	\$.40/oz.	24% wholesale	15% retail price	24% mfr price
Iowa	\$1.19/1.5 oz.	Premium 50% wholesale, \$0.50 cap/cigar Non-Prem \$0.068/cigar	N/A	50% mfr price

TOBACCO TAX REVENUE, CONTINUED

STATE	SNUFF TAX	CIGAR	E-CIGARETTE	CHEWING AND SMOKING
Kansas	10% wholesale	10% wholesale	\$.05/ mL	10% mfr price
Kentucky	\$.19/unit	15% discounted wholesale	<i>Open</i> 15% wholesale <i>Closed</i> \$1.50/cartridge	<i>Chewing</i> \$.19-.65/unit <i>Smoking</i> 15% discounted wholesale
Louisiana	20% mfr price	8-20% mfr price	\$.15/mL	<i>Chewing</i> 20% mfr price <i>Smoking</i> 33% mfr price
Maine	\$2.02/oz.	<i>Premium</i> 43% mfr price	43% wholesale	<i>Chewing</i> \$2.02/oz or package <i>Smoking</i> 43% mfr price
Maryland	53% wholesale	<i>Premium</i> 15% mfr price <i>Non-Prem</i> 70% mfr price	<i>Open</i> 12% retail <i>Closed</i> 60% retail	53% mfr price
Mass.	210% wholesale	40% mfr price	75% wholesale	<i>Chewing</i> 210% mfr price <i>Smoking</i> 40% mfr price
Michigan	32% wholesale	<i>Premium</i> 32% mfr price, \$.50 cap/cigar <i>Non-Prem</i> 32% mfr price	N/A	32% mfr price
Minnesota	95% wholesale or \$3.04/1.2 oz. or less	<i>Premium</i> 95% mfr price, \$.50 cap/cigar <i>Non-Prem</i> \$3.04/20	95% wholesale	95% mfr price
Mississippi	15% mfr price	15% mfr price	N/A	15% mfr price
Missouri	10% mfr price	10% mfr price	N/A	10% mfr price
Montana	\$.85/oz.	50% mfr price	N/A	50% mfr price
Nebraska	\$.44/oz.	20% mfr price	N/A	20% mfr price
Nevada	30% wholesale	30% mfr price	30% wholesale	30% mfr price

TOBACCO TAX REVENUE, CONTINUED

STATE	SNUFF TAX	CIGAR	E-CIGARETTE	CHEWING AND SMOKING
New Hampshire	65.03% wholesale	<i>Premium</i> N/A <i>Non-Prem</i> \$1.78/10 pack	<i>Open</i> 8% wholesale <i>Closed</i> \$.30/mL	65.03% mfr price
New Jersey	\$.75/oz.	30% mfr price	<i>Open</i> 10% wholesale <i>Closed</i> \$.10/mL	30% mfr price
New Mexico	25% mfr price	<i>Premium</i> 25% mfr price, \$.50 cap/cigar <i>Non-Prem</i> \$.10/cigar	<i>Open</i> 12.5% wholesale <i>Closed</i> \$.50/ cartridge per pod	25% mfr price
New York	\$2.00/oz.	<i>Premium</i> 75%/mfr price <i>Non-Prem</i> \$4.35/20	20% retail	75% mfr price
North Carolina	12.8% wholesale	12.8% mfr price	\$.05/mL	12.8% mfr price
North Dakota	\$.60/oz.	28% mfr price	N/A	<i>Chewing</i> \$.16/oz. <i>Smoking</i> 28% mfr price
Ohio	17% wholesale	<i>Premium</i> 17% mfr price, \$.54 cap/cigar <i>Non-Prem</i> 37% mfr price	\$.10/mL	17% mfr price
Oklahoma	60% mfr price	<i>Premium</i> \$.10-.12/ cigar <i>Non-Prem</i> \$2.03/20	N/A	<i>Chewing</i> 60% mfr price <i>Smoking</i> 80% mfr price
Oregon	\$1.80/oz.	<i>Premium</i> 65% mfr price, \$1.00 cap/cigar <i>Non-Prem</i> \$3.33/20	65% wholesale	65% mfr price
Penn.	\$.55/oz.	<i>Premium</i> N/A <i>Non-Prem</i> \$2.60/20	40% wholesale	\$.55-.66/ oz.
Rhode Island	\$1.00/oz.	<i>Premium</i> 80% mfr price, \$.50 cap/cigar <i>Non-Prem</i> \$4.25/20	N/A	80% mfr price
South Carolina	5% mfr price	5% mfr price	N/A	5% mfr price
South Dakota	35% wholesale	35% wholesale	N/A	35% mfr price

TOBACCO TAX REVENUE, CONTINUED

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

SOURCE: Tax Foundation Facts & Figures 2024; Tax Foundation Premium Cigar Taxes by State 2024

INDIVIDUAL INCOME TAX

STATE	STATE REVENUE (\$,000)	PER CAPITA	PER CAPITA RANK
Alabama	\$6,089,061	\$1,191.95	32
Alaska	\$0	N/A	N/A
Arizona	\$7,529,879	\$1,013.26	34
Arkansas	\$317,880	\$103.62	43
California	\$146,190,014	\$3,751.81	1
Colorado	\$11,685,999	\$1,988.22	13
Connecticut	\$9,861,264	\$2,726.23	5
Delaware	\$2,405,043	\$2,330.72	8
Florida	\$0	N/A	N/A
Georgia	\$18,286,845	\$1,658.04	21
Hawaii	\$3,759,856	\$2,619.86	7
Idaho	\$2,594,552	\$1,320.57	30
Illinois	\$22,697,437	\$1,808.61	17
Indiana	\$11,749,037	\$1,712.14	19
Iowa	\$4,974,623	\$1,551.17	24
Kansas	\$4,836,130	\$1,644.64	22
Kentucky	\$6,180,726	\$1,365.56	28
Louisiana	\$4,478,708	\$979.22	37
Maine	\$2,590,903	\$1,856.32	16
Maryland	\$12,228,623	\$1,978.66	14
Massachusetts	\$24,399,902	\$3,485.00	3
Michigan	\$12,879,815	\$1,283.20	31
Minnesota	\$15,130,683	\$2,636.97	6
Mississippi	\$2,537,787	\$863.28	39
Missouri	\$8,942,661	\$1,443.26	26
Montana	\$2,387,008	\$2,107.15	11
Nebraska	\$3,239,491	\$162.15	41
Nevada	\$0	N/A	N/A
New Hampshire	\$153,620	\$109.57	42
New Jersey	\$20,630,297	\$2,220.50	10
New Mexico	\$2,172,165	\$1,027.33	34
New York	\$70,737,342	\$3,614.36	2
North Carolina	\$17,672,005	\$1,630.94	23
North Dakota	\$472,925	\$603.28	40
Ohio	\$11,246,994	\$954.27	38
Oklahoma	\$4,157,808	\$1,025.65	35
Oregon	\$11,772,886	\$2,780.98	4
Pennsylvania	\$17,381,999	\$1,341.03	29
Rhode Island	\$1,939,003	\$1,769.22	18
South Carolina	\$6,854,835	\$1,275.66	32
South Dakota	\$0	N/A	N/A
Tennessee	\$9,480	\$1.33	44
Texas	\$0	N/A	N/A
Utah	\$6,812,367	\$1,993.24	12
Vermont	\$1,268,299	\$1,958.87	15
Virginia	\$19,732,749	\$2,264.05	9
Washington	\$0	N/A	N/A
West Virginia	\$2,502,828	\$1,413.97	27
Wisconsin	\$8,994,997	\$1,521.75	25
Wyoming	\$0	N/A	N/A

SOURCE: U.S. Census Bureau 2022 State & Local Finance Historical Datasets and Tables

CORPORATE INCOME TAX REVENUE

STATE	STATE GOVERNMENT (\$,000)	PER CAPITA	PER CAPITA RANK
Alabama	\$1,463,618	\$286.51	21
Alaska	\$413,175	\$563.36	9
Arizona	\$1,163,469	\$156.56	41
Arkansas	\$826,703	\$269.48	23
California	\$46,005,502	\$1,180.68	2
Colorado	\$1,508,480	\$256.65	28
Connecticut	\$3,645,975	\$1,007.96	3
Delaware	\$498,885	\$483.47	12
Florida	\$3,780,770	\$167.21	40
Georgia	\$2,509,683	\$227.55	31
Hawaii	\$314,873	\$219.40	36
Idaho	\$1,040,953	\$529.82	10
Illinois	\$9,629,688	\$767.32	7
Indiana	\$1,539,543	\$224.35	34
Iowa	\$860,164	\$268.21	24
Kansas	\$868,262	\$295.27	19
Kentucky	\$1,168,370	\$258.14	26
Louisiana	\$1,039,929	\$227.37	32
Maine	\$415,818	\$297.92	18
Maryland	\$2,141,942	\$346.58	17
Massachusetts	\$4,601,008	\$657.16	8
Michigan	\$1,794,301	\$178.76	39
Minnesota	\$4,729,850	\$824.32	6
Mississippi	\$710,719	\$241.77	29
Missouri	\$751,969	\$121.36	43
Montana	\$291,198	\$257.06	27
Nebraska	\$715,153	\$35.80	45
Nevada	\$0	N/A	N/A
New Hampshire	\$1,213,000	\$865.16	5
New Jersey	\$8,660,149	\$932.12	4
New Mexico	\$490,786	\$232.12	30
New York	\$23,685,229	\$1,210.21	1
North Carolina	\$1,631,119	\$150.53	42
North Dakota	\$229,201	\$292.38	20
Ohio	\$721	\$0.06	46
Oklahoma	\$811,693	\$200.23	38
Oregon	\$1,488,974	\$351.72	16
Pennsylvania	\$5,007,127	\$386.30	14
Rhode Island	\$288,450	\$263.19	25
South Carolina	\$1,204,176	\$224.09	35
South Dakota	\$61,818	\$67.24	44
Tennessee	\$2,999,297	\$420.87	13
Texas	\$0	N/A	N/A
Utah	\$935,481	\$273.71	22
Vermont	\$240,402	\$371.30	15
Virginia	\$1,978,697	\$227.03	33
Washington	\$0	N/A	N/A
West Virginia	\$366,316	\$206.95	37
Wisconsin	\$2,927,101	\$495.20	11
Wyoming	\$0	N/A	N/A

SOURCE: U.S. Census Bureau 2022 State & Local Finance Historical Datasets and Tables

INVESTMENT INCOME

STATE	STATE AND LOCAL GOVERNMENT (\$,000)	PER CAPITA	PER CAPITA RANK
Alabama	\$271,715	\$53.19	42
Alaska	\$635,184	\$866.07	3
Arizona	\$676,623	\$91.05	23
Arkansas	\$265,042	\$86.40	30
California	\$2,603,769	\$66.82	37
Colorado	\$1,075,835	\$183.04	11
Connecticut	\$315,924	\$87.34	26
Delaware	\$73,339	\$71.07	35
Florida	\$1,318,758	\$58.32	39
Georgia	\$552,304	\$50.08	43
Hawaii	\$472,895	\$329.51	5
Idaho	\$181,369	\$92.31	21
Illinois	\$607,215	\$48.38	44
Indiana	\$542,786	\$79.10	33
Iowa	\$268,833	\$83.83	32
Kansas	\$259,121	\$88.12	25
Kentucky	\$53,730	\$11.87	50
Louisiana	\$105,934	\$23.16	47
Maine	\$137,601	\$98.59	20
Maryland	\$250,147	\$40.48	45
Massachusetts	\$488,261	\$69.74	36
Michigan	\$868,096	\$86.49	29
Minnesota	\$487,979	\$85.04	31
Mississippi	\$164,716	\$56.03	41
Missouri	\$537,897	\$86.81	28
Montana	\$186,295	\$164.45	13
Nebraska	\$308,466	\$15.44	48
Nevada	\$331,017	\$87.24	27
New Hampshire	\$337,265	\$240.55	8
New Jersey	\$1,722,807	\$185.43	10
New Mexico	\$929,191	\$439.46	4
New York	\$4,831,326	\$246.86	7
North Carolina	\$667,642	\$61.62	38
North Dakota	\$2,005,004	\$2,557.64	1
Ohio	\$1,572,669	\$133.44	15
Oklahoma	\$663,827	\$163.75	14
Oregon	\$443,385	\$104.74	18
Pennsylvania	\$419,975	\$32.40	46
Rhode Island	\$180,791	\$164.96	12
South Carolina	\$477,046	\$88.78	24
South Dakota	\$280,454	\$305.07	6
Tennessee	\$507,162	\$71.17	34
Texas	\$6,014,138	\$197.16	9
Utah	\$193,015	\$56.47	40
Vermont	\$64,735	\$99.98	19
Virginia	\$800,429	\$91.84	22
Washington	\$891,285	\$114.08	17
West Virginia	\$21,893	\$12.37	49
Wisconsin	\$679,629	\$114.98	16
Wyoming	\$644,371	\$1,103.27	2

SOURCE: U.S. Census Bureau 2022 State & Local Finance Historical Datasets and Tables

GENERAL EXPENDITURES

STATE	FEDERAL FUNDS (\$,000)	GENERAL FUND (\$,000)
Alabama	\$16,921,000	\$13,764,000
Alaska	\$5,800,000	\$7,449,000
Arizona	\$26,504,000	\$15,017,000
Arkansas	\$12,192,000	\$5,849,000
California	\$139,742,000	\$195,190,000
Colorado	\$12,688,000	\$13,622,000
Connecticut	\$10,885,000	\$22,199,000
Delaware	\$4,017,000	\$5,861,000
Florida	\$43,838,000	\$44,219,000
Georgia	\$30,913,000	\$29,266,000
Hawaii	\$4,329,000	\$10,757,000
Idaho	\$5,484,000	\$4,549,000
Illinois	\$24,230,000	\$43,692,000
Indiana	\$21,291,000	\$26,082,000
Iowa	\$10,691,000	\$8,216,000
Kansas	\$7,849,000	\$8,728,000
Kentucky	\$20,657,000	\$14,349,000
Louisiana	\$21,149,000	\$11,880,000
Maine	\$4,898,000	\$4,304,000
Maryland	\$23,142,000	\$27,972,000
Massachusetts	\$24,989,000	\$34,287,000
Michigan	\$32,810,000	\$14,861,000
Minnesota	\$19,178,000	\$27,243,000
Mississippi	\$10,831,000	\$6,315,000
Missouri	\$16,233,000	\$12,526,000
Montana	\$5,118,000	\$2,617,000
Nebraska	\$5,444,000	\$5,154,000
Nevada	\$7,495,000	\$4,769,000
New Hampshire	\$3,765,000	\$2,136,000
New Jersey	\$26,194,000	\$48,837,000
New Mexico	\$11,289,000	\$8,682,000
New York	\$84,908,000	\$84,474,000
North Carolina	\$23,792,000	\$26,775,000
North Dakota	\$3,146,000	\$2,436,000
Ohio	\$39,560,000	\$24,784,000
Oklahoma	\$14,777,000	\$7,809,000
Oregon	\$18,328,000	\$13,586,000
Pennsylvania	\$46,096,000	\$40,801,000
Rhode Island	\$5,252,000	\$5,075,000
South Carolina	\$15,263,000	\$12,089,000
South Dakota	\$2,208,000	\$2,231,000
Tennessee	\$20,056,000	\$19,570,000
Texas	\$57,828,000	\$47,758,000
Utah	\$7,133,000	\$11,682,000
Vermont	\$3,234,000	\$2,055,000
Virginia	\$24,762,000	\$27,810,000
Washington	\$21,812,000	\$31,013,000
West Virginia	\$6,571,000	\$5,048,000
Wisconsin	\$19,715,000	\$18,864,000
Wyoming	\$992,000	\$1,530,000

SOURCE: NASBO 2024 State Expenditure Report

GENERAL EXPENDITURES, CONTINUED

STATE	STATE GOVERNMENT (\$,000)	PER CAPITA	PER CAPITA RANK
Alabama	\$36,747,191	\$7,193.39	34
Alaska	\$11,610,195	\$15,830.52	1
Arizona	\$53,457,920	\$7,193.57	33
Arkansas	\$26,657,104	\$8,689.52	21
California	\$445,077,286	\$11,422.43	5
Colorado	\$40,895,229	\$6,957.80	39
Connecticut	\$30,780,001	\$8,509.40	24
Delaware	\$11,797,795	\$11,433.19	4
Florida	\$110,692,113	\$4,895.56	48
Georgia	\$58,574,350	\$5,310.83	47
Hawaii	\$15,546,108	\$10,832.48	8
Idaho	\$12,448,073	\$6,335.78	43
Illinois	\$109,594,294	\$8,732.83	20
Indiana	\$49,332,797	\$7,189.07	35
Iowa	\$25,703,299	\$8,014.74	27
Kansas	\$23,394,894	\$7,955.97	29
Kentucky	\$40,418,517	\$8,929.99	19
Louisiana	\$41,763,544	\$9,131.14	16
Maine	\$12,493,576	\$8,951.34	18
Maryland	\$55,381,382	\$8,961.02	17
Massachusetts	\$72,567,672	\$10,364.74	10
Michigan	\$82,587,617	\$8,228.10	25
Minnesota	\$52,929,943	\$9,224.60	15
Mississippi	\$22,029,301	\$7,493.75	32
Missouri	\$37,697,795	\$6,084.06	44
Montana	\$7,964,543	\$7,030.77	37
Nebraska	\$13,457,590	\$673.61	50
Nevada	\$18,426,090	\$4,856.41	49
New Hampshire	\$9,488,381	\$6,767.49	40
New Jersey	\$88,464,189	\$9,521.66	14
New Mexico	\$28,087,623	\$13,284.15	2
New York	\$212,827,092	\$10,874.50	7
North Carolina	\$77,575,911	\$7,159.43	36
North Dakota	\$8,780,380	\$11,200.52	6
Ohio	\$89,980,301	\$7,634.55	31
Oklahoma	\$27,281,944	\$6,729.93	41
Oregon	\$44,821,670	\$10,587.73	9
Pennsylvania	\$112,347,738	\$8,667.68	23
Rhode Island	\$11,011,660	\$10,047.48	11
South Carolina	\$37,674,963	\$7,011.18	38
South Dakota	\$6,118,664	\$6,655.66	42
Tennessee	\$41,244,095	\$5,787.44	46
Texas	\$185,245,957	\$6,072.98	45
Utah	\$28,002,248	\$8,193.22	26
Vermont	\$8,569,739	\$13,235.85	3
Virginia	\$69,569,245	\$7,982.06	28
Washington	\$67,742,617	\$8,670.63	22
West Virginia	\$17,609,629	\$9,948.54	12
Wisconsin	\$46,966,604	\$7,945.69	30
Wyoming	\$5,733,358	\$9,816.44	13

SOURCE: U.S. Census Bureau 2022 Annual Survey of State Finances Table

HIGHER ED EXPENDITURES

STATE	ENROLLMENT NUMBER	STATE AND LOCAL GOVERNMENT (\$,000)
Alabama	294,009	\$6,501,274
Alaska	20,152	\$706,805
Arizona	624,719	\$7,360,101
Arkansas	154,781	\$2,999,950
California	2,486,788	\$59,975,771
Colorado	346,146	\$6,845,556
Connecticut	187,764	\$3,886,655
Delaware	57,022	\$1,458,117
Florida	999,223	\$12,979,150
Georgia	541,594	\$7,054,334
Hawaii	58,841	\$1,619,357
Idaho	125,249	\$1,435,108
Illinois	677,446	\$11,238,531
Indiana	436,234	\$6,789,583
Iowa	202,287	\$3,738,237
Kansas	185,985	\$3,608,600
Kentucky	261,751	\$4,251,170
Louisiana	238,689	\$4,353,182
Maine	71,475	\$1,010,672
Maryland	329,092	\$7,743,233
Massachusetts	468,960	\$5,451,955
Michigan	466,458	\$12,327,709
Minnesota	373,128	\$4,985,160
Mississippi	155,950	\$3,031,509
Missouri	333,470	\$4,286,408
Montana	47,134	\$1,053,176
Nebraska	134,815	\$2,696,483
Nevada	113,588	\$2,029,438
New Hampshire	214,537	\$883,505
New Jersey	378,819	\$7,086,985
New Mexico	110,082	\$2,849,053
New York	1,117,623	\$14,169,478
North Carolina	553,180	\$11,299,513
North Dakota	51,074	\$1,414,100
Ohio	612,352	\$9,285,930
Oklahoma	184,218	\$3,867,378
Oregon	194,987	\$5,769,130
Pennsylvania	633,991	\$12,136,026
Rhode Island	74,413	\$769,132
South Carolina	242,672	\$5,301,713
South Dakota	51,317	\$812,693
Tennessee	308,710	\$4,183,737
Texas	1,567,017	\$35,106,771
Utah	401,218	\$6,439,903
Vermont	39,888	\$855,703
Virginia	546,280	\$9,434,120
Washington	311,068	\$7,811,983
West Virginia	132,923	\$1,764,357
Wisconsin	316,129	\$6,650,024
Wyoming	29,971	\$870,887

HIGHER ED EXPENDITURES, CONTINUED

STATE	PER PUPIL	PP RANK	PER CAPITA	PC RANK
Alabama	\$22,112.50	14	\$1,272.65	9
Alaska	\$35,073.69	1	\$963.73	28
Arizona	\$11,781.46	46	\$990.41	24
Arkansas	\$19,381.90	25	\$977.90	27
California	\$24,117.77	10	\$1,539.21	3
Colorado	\$19,776.50	22	\$1,164.68	14
Connecticut	\$20,699.68	19	\$1,074.50	19
Delaware	\$25,571.13	8	\$1,413.05	5
Florida	\$12,989.24	43	\$574.03	48
Georgia	\$13,025.13	42	\$639.60	45
Hawaii	\$27,520.90	5	\$1,128.36	16
Idaho	\$11,458.04	48	\$730.44	40
Illinois	\$16,589.56	32	\$895.52	34
Indiana	\$15,564.08	36	\$989.42	25
Iowa	\$18,479.87	28	\$1,165.65	13
Kansas	\$19,402.64	24	\$1,227.19	12
Kentucky	\$16,241.28	33	\$939.25	31
Louisiana	\$18,237.88	29	\$951.78	30
Maine	\$14,140.22	38	\$724.12	41
Maryland	\$23,529.08	11	\$1,252.90	10
Massachusetts	\$11,625.63	47	\$778.70	38
Michigan	\$26,428.34	6	\$1,228.19	11
Minnesota	\$13,360.46	40	\$868.81	36
Mississippi	\$19,438.98	23	\$1,031.23	21
Missouri	\$12,853.95	44	\$691.79	44
Montana	\$22,344.29	13	\$929.70	33
Nebraska	\$20,001.36	21	\$134.97	50
Nevada	\$17,866.66	30	\$534.88	49
New Hampshire	\$4,118.19	50	\$630.15	46
New Jersey	\$18,708.10	27	\$762.79	39
New Mexico	\$25,881.19	7	\$1,347.47	7
New York	\$12,678.23	45	\$724.00	42
North Carolina	\$20,426.47	20	\$1,042.82	20
North Dakota	\$27,687.28	4	\$1,803.87	2
Ohio	\$15,164.37	37	\$787.88	37
Oklahoma	\$20,993.49	18	\$954.01	29
Oregon	\$29,587.25	2	\$1,362.78	6
Pennsylvania	\$19,142.27	26	\$936.30	32
Rhode Island	\$10,335.99	49	\$701.79	43
South Carolina	\$21,847.24	15	\$986.63	26
South Dakota	\$15,836.72	35	\$884.02	35
Tennessee	\$13,552.32	39	\$587.07	47
Texas	\$22,403.57	12	\$1,150.92	15
Utah	\$16,050.88	34	\$1,884.26	1
Vermont	\$21,452.64	16	\$1,321.62	8
Virginia	\$17,269.75	31	\$1,082.43	18
Washington	\$25,113.43	9	\$999.89	22
West Virginia	\$13,273.53	41	\$996.77	23
Wisconsin	\$21,035.79	17	\$1,125.03	17
Wyoming	\$29,057.66	3	\$1,491.10	4

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

K-12 EDUCATION EXPENDITURES

STATE	ENROLLMENT NUMBER	STATE AND LOCAL GOVERNMENT (\$,000)
Alabama	750,923	\$9,947,333
Alaska	130,723	\$2,734,113
Arizona	1,132,223	\$11,221,820
Arkansas	493,130	\$6,091,779
California	5,930,473	\$109,190,561
Colorado	870,871	\$13,478,329
Connecticut	513,513	\$11,211,201
Delaware	141,465	\$2,559,855
Florida	2,870,527	\$35,177,744
Georgia	1,750,972	\$25,391,770
Hawaii	170,209	\$2,501,614
Idaho	317,555	\$2,923,075
Illinois	1,852,242	\$39,380,766
Indiana	1,036,108	\$13,118,560
Iowa	511,297	\$8,050,392
Kansas	487,978	\$7,357,124
Kentucky	660,029	\$8,944,188
Louisiana	718,145	\$9,809,536
Maine	173,853	\$3,113,662
Maryland	889,960	\$17,444,887
Massachusetts	923,349	\$20,270,712
Michigan	1,433,914	\$22,483,102
Minnesota	870,019	\$15,129,344
Mississippi	440,285	\$5,350,825
Missouri	892,246	\$12,745,027
Montana	150,733	\$2,283,647
Nebraska	329,234	\$5,370,374
Nevada	484,192	\$5,738,034
New Hampshire	168,909	\$3,667,656
New Jersey	1,383,830	\$36,283,798
New Mexico	315,023	\$4,560,193
New York	2,532,888	\$82,586,717
North Carolina	1,541,722	\$19,390,658
North Dakota	118,513	\$2,135,497
Ohio	1,680,639	\$28,779,538
Oklahoma	701,301	\$7,640,785
Oregon	577,335	\$10,659,282
Pennsylvania	1,693,347	\$35,535,738
Rhode Island	137,449	\$3,338,765
South Carolina	789,231	\$11,144,388
South Dakota	141,888	\$1,887,893
Tennessee	1,006,752	\$12,416,388
Texas	5,519,599	\$69,825,189
Utah	691,906	\$6,748,921
Vermont	83,654	\$2,339,063
Virginia	1,260,351	\$20,470,520
Washington	1,090,227	\$21,497,521
West Virginia	251,224	\$3,902,694
Wisconsin	823,040	\$13,416,682
Wyoming	92,467	\$1,863,076

K-12 EDUCATION EXPENDITURES, CONT.

STATE	PER PUPIL	PP RANK	PER CAPITA	PC RANK
Alabama	\$13,247	38	\$1,947.22	39
Alaska	\$20,915	10	\$3,727.97	3
Arizona	\$9,911	48	\$1,510.07	48
Arkansas	\$12,353	42	\$1,985.76	36
California	\$18,412	15	\$2,802.26	11
Colorado	\$15,477	27	\$2,293.16	24
Connecticut	\$21,832	6	\$3,099.43	7
Delaware	\$18,095	16	\$2,480.74	20
Florida	\$12,255	44	\$1,555.80	46
Georgia	\$14,502	31	\$2,302.23	23
Hawaii	\$14,697	30	\$1,743.12	44
Idaho	\$9,205	50	\$1,487.78	49
Illinois	\$21,261	8	\$3,137.99	6
Indiana	\$12,661	39	\$1,911.71	40
Iowa	\$15,745	24	\$2,510.25	18
Kansas	\$15,077	29	\$2,501.96	19
Kentucky	\$13,551	36	\$1,976.11	37
Louisiana	\$13,660	35	\$2,144.75	31
Maine	\$17,910	18	\$2,230.86	28
Maryland	\$19,602	13	\$2,822.68	10
Massachusetts	\$21,953	5	\$2,895.24	9
Michigan	\$15,680	25	\$2,239.96	27
Minnesota	\$17,390	19	\$2,636.73	15
Mississippi	\$12,153	45	\$1,820.20	42
Missouri	\$14,284	33	\$2,056.92	33
Montana	\$15,150	28	\$2,015.91	35
Nebraska	\$16,312	21	\$268.81	50
Nevada	\$11,851	46	\$1,512.33	47
New Hampshire	\$21,714	7	\$2,615.92	16
New Jersey	\$26,220	3	\$3,905.33	2
New Mexico	\$14,476	32	\$2,156.76	30
New York	\$32,606	1	\$4,219.81	1
North Carolina	\$12,577	41	\$1,789.55	43
North Dakota	\$18,019	17	\$2,724.11	14
Ohio	\$17,124	20	\$2,441.85	21
Oklahoma	\$10,895	47	\$1,884.83	41
Oregon	\$18,463	14	\$2,517.93	17
Pennsylvania	\$20,986	9	\$2,741.60	13
Rhode Island	\$24,291	4	\$3,046.42	8
South Carolina	\$14,121	34	\$2,073.93	32
South Dakota	\$13,306	37	\$2,053.58	34
Tennessee	\$12,333	43	\$1,742.29	45
Texas	\$12,650	40	\$2,289.10	25
Utah	\$9,754	49	\$1,974.68	38
Vermont	\$27,961	2	\$3,612.65	4
Virginia	\$16,242	23	\$2,348.70	22
Washington	\$19,718	12	\$2,751.55	12
West Virginia	\$15,535	26	\$2,204.82	29
Wisconsin	\$16,301	22	\$2,269.80	26
Wyoming	\$20,149	11	\$3,189.89	5

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

WELFARE EXPENDITURES

STATE	FEDERAL BUDGET	STATE GENERAL FUND
Alabama	\$29,000	\$0
Alaska	\$12,000	\$73,000
Arizona	\$195,000	\$0
Arkansas	\$593,000	\$149,000
California	\$4,632,000	\$3,475,000
Colorado	\$167,000	\$78,000
Connecticut	\$0	\$376,000
Delaware	\$3,000	\$15,000
Florida	\$196,000	\$102,000
Georgia	\$334,000	\$0
Hawaii	\$3,000	\$47,000
Idaho	\$0	\$15,000
Illinois	\$0	\$203,000
Indiana	\$131,000	\$18,000
Iowa	\$33,000	\$48,000
Kansas	\$12,000	\$0
Kentucky	\$162,000	\$60,000
Louisiana	\$183,000	\$0
Maine	\$85,000	\$49,000
Maryland	\$2,109,000	\$89,000
Massachusetts	\$625,000	\$133,000
Michigan	\$75,000	\$101,000
Minnesota	\$191,000	\$200,000
Mississippi	\$1,070,000	\$123,000
Missouri	\$204,000	\$31,000
Montana	\$11,000	\$11,000
Nebraska	\$35,000	\$18,000
Nevada	\$13,000	\$27,000
New Hampshire	\$32,000	\$46,000
New Jersey	\$56,000	\$183,000
New Mexico	\$110,000	\$4,000
New York	\$2,718,000	\$1,176,000
North Carolina	\$27,000	\$58,000
North Dakota	\$2,000	\$2,000
Ohio	\$693,000	\$152,000
Oklahoma	\$113,000	\$57,000
Oregon	\$132,000	\$46,000
Pennsylvania	\$822,000	\$238,000
Rhode Island	\$69,000	\$27,000
South Carolina	\$73,000	\$24,000
South Dakota	\$8,000	\$8,000
Tennessee	\$78,000	\$0
Texas	\$1,000	\$20,000
Utah	\$46,000	\$14,000
Vermont	\$129,000	\$53,000
Virginia	\$489,000	\$92,000
Washington	\$178,000	\$152,000
West Virginia	\$72,000	\$29,000
Wisconsin	\$1,000	\$53,000
Wyoming	\$0	\$0

WELFARE EXPENDITURES, CONTINUED

STATE	STATE AND LOCAL GOVERNMENT (\$,000)	PER CAPITA	PER CAPITA RANK
Alabama	\$8,993,079	\$1,760.43	43
Alaska	\$3,331,180	\$4,542.07	4
Arizona	\$25,202,743	\$3,391.41	16
Arkansas	\$9,491,215	\$3,093.89	19
California	\$190,561,779	\$4,890.56	1
Colorado	\$13,818,292	\$2,351.01	31
Connecticut	\$5,530,666	\$1,529.00	47
Delaware	\$3,517,335	\$3,408.63	15
Florida	\$37,309,373	\$1,650.07	45
Georgia	\$17,060,991	\$1,546.89	46
Hawaii	\$4,037,410	\$2,813.26	23
Idaho	\$4,197,173	\$2,136.26	34
Illinois	\$37,925,486	\$3,022.03	20
Indiana	\$19,540,160	\$2,847.51	22
Iowa	\$8,428,435	\$2,628.13	24
Kansas	\$5,952,459	\$2,024.27	37
Kentucky	\$16,831,604	\$3,718.74	9
Louisiana	\$16,804,747	\$3,674.17	10
Maine	\$4,960,094	\$3,553.78	14
Maryland	\$19,535,546	\$3,160.96	18
Massachusetts	\$32,018,223	\$4,573.12	3
Michigan	\$25,494,048	\$2,539.94	27
Minnesota	\$20,805,356	\$3,625.94	12
Mississippi	\$7,375,049	\$2,508.78	30
Missouri	\$12,039,961	\$1,943.13	39
Montana	\$2,910,332	\$3,744.75	8
Nebraska	\$4,242,099	\$212.33	50
Nevada	\$5,063,354	\$1,334.51	48
New Hampshire	\$3,607,959	\$2,573.34	26
New Jersey	\$26,530,009	\$2,855.50	21
New Mexico	\$9,437,284	\$4,463.40	5
New York	\$92,193,579	\$4,710.67	2
North Carolina	\$23,707,434	\$2,187.94	33
North Dakota	\$2,024,458	\$2,582.46	25
Ohio	\$38,224,022	\$3,243.19	17
Oklahoma	\$9,248,845	\$2,281.51	32
Oregon	\$17,046,471	\$4,026.70	6
Pennsylvania	\$43,755,593	\$317.42	49
Rhode Island	\$4,114,328	\$3,754.08	7
South Carolina	\$9,868,987	\$1,836.58	42
South Dakota	\$1,693,861	\$1,842.52	41
Tennessee	\$15,185,533	\$2,130.86	35
Texas	\$61,194,235	\$2,006.15	38
Utah	\$6,464,406	\$1,891.43	40
Vermont	\$2,354,963	\$3,637.21	11
Virginia	\$22,111,315	\$2,536.95	28
Washington	\$16,534,526	\$2,116.32	36
West Virginia	\$6,310,367	\$3,565.04	13
Wisconsin	\$14,909,922	\$2,522.42	29
Wyoming	\$1,010,539	\$1,730.21	44

SOURCE: U.S. Census Bureau 2022 Annual Survey of State Government Finances Tables; NASBO 2024 State Expenditure Report

HEALTH EXPENDITURES

STATE	FEDERAL BUDGET (\$,000)	STATE GENERAL FUND (\$,000)
Alabama	\$7,025,000	\$813,000
Alaska	\$2,084,000	\$612,000
Arizona	\$20,282,000	\$2,855,000
Arkansas	\$7,765,000	\$1,319,000
California	\$90,012,000	\$30,614,000
Colorado	\$8,634,000	\$3,344,000
Connecticut	\$5,050,000	\$5,020,000
Delaware	\$2,320,000	\$933,000
Florida	\$23,602,000	\$7,501,000
Georgia	\$12,707,000	\$3,390,000
Hawaii	\$2,326,000	\$800,000
Idaho	\$2,901,000	\$637,000
Illinois	\$13,470,000	\$3,859,000
Indiana	\$13,416,000	\$2,363,000
Iowa	\$5,064,000	\$1,528,000
Kansas	\$3,643,000	\$1,349,000
Kentucky	\$13,571,000	\$1,963,000
Louisiana	\$12,947,000	\$1,770,000
Maine	\$2,990,000	\$886,000
Maryland	\$9,147,000	\$4,068,000
Massachusetts	\$12,669,000	\$9,033,000
Michigan	\$17,512,000	\$3,100,000
Minnesota	\$11,134,000	\$6,132,000
Mississippi	\$4,915,000	\$660,000
Missouri	\$10,011,000	\$2,933,000
Montana	\$1,920,000	\$290,000
Nebraska	\$2,770,000	\$1,196,000
Nevada	\$4,300,000	\$1,049,000
New Hampshire	\$1,610,000	\$737,000
New Jersey	\$9,797,000	\$9,781,000
New Mexico	\$7,365,000	\$1,209,000
New York	\$52,484,000	\$24,351,000
North Carolina	\$13,942,000	\$3,947,000
North Dakota	\$1,043,000	\$467,000
Ohio	\$26,657,000	\$5,486,000
Oklahoma	\$7,465,000	\$1,089,000
Oregon	\$10,974,000	\$1,566,000
Pennsylvania	\$29,392,000	\$11,566,000
Rhode Island	\$2,172,000	\$1,152,000
South Carolina	\$6,448,000	\$1,632,000
South Dakota	\$792,000	\$383,000
Tennessee	\$10,234,000	\$3,258,000
Texas	\$36,907,000	\$14,002,000
Utah	\$3,256,000	\$567,000
Vermont	\$1,315,000	\$608,000
Virginia	\$14,809,000	\$6,262,000
Washington	\$12,518,000	\$5,463,000
West Virginia	\$4,440,000	\$568,000
Wisconsin	\$8,471,000	\$3,229,000
Wyoming	\$411,000	\$260,000

HEALTH EXPENDITURES, CONTINUED

STATE	STATE AND LOCAL GOVERNMENT (\$,000)	PER CAPITA	PER CAPITA RANK
Alabama	\$685,689	\$134.23	45
Alaska	\$408,871	\$557.50	8
Arizona	\$1,030,053	\$138.61	43
Arkansas	\$339,953	\$110.82	49
California	\$12,405,515	\$318.37	19
Colorado	\$1,374,122	\$233.79	30
Connecticut	\$1,324,959	\$366.30	13
Delaware	\$672,666	\$651.88	6
Florida	\$7,216,218	\$319.15	18
Georgia	\$2,329,841	\$211.24	33
Hawaii	\$736,399	\$513.12	10
Idaho	\$264,333	\$134.54	44
Illinois	\$2,401,902	\$191.39	35
Indiana	\$878,709	\$128.05	46
Iowa	\$365,180	\$113.87	48
Kansas	\$795,208	\$270.43	24
Kentucky	\$862,646	\$190.59	36
Louisiana	\$814,549	\$178.09	38
Maine	\$247,674	\$177.45	39
Maryland	\$4,076,633	\$659.62	4
Massachusetts	\$2,460,060	\$351.37	14
Michigan	\$2,457,149	\$244.80	26
Minnesota	\$1,397,798	\$243.61	27
Mississippi	\$450,539	\$153.26	41
Missouri	\$2,423,560	\$391.14	11
Montana	\$244,122	\$215.50	31
Nebraska	\$353,194	\$17.68	50
Nevada	\$435,032	\$114.66	47
New Hampshire	\$203,926	\$145.45	42
New Jersey	\$2,332,828	\$251.09	25
New Mexico	\$510,216	\$241.31	28
New York	\$12,248,089	\$625.82	7
North Carolina	\$2,116,895	\$195.37	34
North Dakota	\$297,521	\$379.53	12
Ohio	\$2,815,359	\$238.87	29
Oklahoma	\$1,118,875	\$276.00	22
Oregon	\$2,228,247	\$526.35	9
Pennsylvania	\$4,163,603	\$321.22	17
Rhode Island	\$727,767	\$664.04	3
South Carolina	\$1,784,256	\$332.04	15
South Dakota	\$143,300	\$155.88	40
Tennessee	\$1,974,809	\$277.11	21
Texas	\$6,488,443	\$212.71	32
Utah	\$635,227	\$185.86	37
Vermont	\$466,595	\$720.65	1
Virginia	\$2,364,475	\$271.29	23
Washington	\$5,586,218	\$715.00	2
West Virginia	\$570,804	\$322.48	16
Wisconsin	\$1,686,705	\$285.35	20
Wyoming	\$381,600	\$653.36	5

SOURCE: U.S. Census Bureau 2022 Annual Survey of State Government Finances Tables; NASBO 2024 State Expenditure Report

HIGHWAY EXPENDITURES

STATE	FEDERAL BUDGET (\$,000)	STATE GENERAL FUND (\$,000)
Alabama	\$953,000	\$0
Alaska	\$1,408,000	\$234,000
Arizona	\$858,000	\$110,000
Arkansas	\$1,003,000	\$0
California	\$6,095,000	\$969,000
Colorado	\$829,000	\$1,000
Connecticut	\$1,090,000	\$0
Delaware	\$341,000	\$9,000
Florida	\$2,468,000	\$192,000
Georgia	\$2,066,000	\$2,011,000
Hawaii	\$335,000	\$0
Idaho	\$318,000	\$0
Illinois	\$129,000	\$0
Indiana	\$1,427,000	\$45,000
Iowa	\$788,000	\$0
Kansas	\$556,000	\$0
Kentucky	\$1,030,000	\$18,000
Louisiana	\$945,000	\$79,000
Maine	\$343,000	\$0
Maryland	\$1,406,000	\$0
Massachusetts	\$820,000	\$336,000
Michigan	\$1,898,000	\$396,000
Minnesota	\$473,000	\$171,000
Mississippi	\$787,000	\$0
Missouri	\$192,000	\$74,000
Montana	\$593,000	\$51,000
Nebraska	\$542,000	\$0
Nevada	\$340,000	\$0
New Hampshire	\$269,000	\$83,000
New Jersey	\$2,251,000	\$1,864,000
New Mexico	\$483,000	\$220,000
New York	\$1,851,000	\$511,000
North Carolina	\$1,563,000	\$0
North Dakota	\$519,000	\$0
Ohio	\$1,493,000	\$47,000
Oklahoma	\$892,000	\$0
Oregon	\$57,000	\$25,000
Pennsylvania	\$2,282,000	\$3,000
Rhode Island	\$496,000	\$0
South Carolina	\$838,000	\$375,000
South Dakota	\$522,000	\$7,000
Tennessee	\$1,163,000	\$836,000
Texas	\$4,407,000	\$9,000
Utah	\$507,000	\$1,015,000
Vermont	\$409,000	\$14,000
Virginia	\$1,582,000	\$72,000
Washington	\$874,000	\$3,000
West Virginia	\$18,000	\$5,000
Wisconsin	\$1,268,000	\$89,000
Wyoming	\$26,000	\$4,000

HIGHWAY EXPENDITURES, CONTINUED

STATE	STATE AND LOCAL GOVERNMENT (\$,000)	PER CAPITA	PER CAPITA RANK
Alabama	\$1,788,305	\$350	44
Alaska	\$1,282,596	\$1,749	1
Arizona	\$2,446,583	\$329	46
Arkansas	\$1,999,620	\$652	12
California	\$18,600,134	\$477	27
Colorado	\$2,204,065	\$375	40
Connecticut	\$1,659,422	\$459	29
Delaware	\$660,292	\$640	13
Florida	\$9,462,303	\$418	34
Georgia	\$3,639,120	\$330	45
Hawaii	\$671,511	\$468	28
Idaho	\$997,619	\$508	20
Illinois	\$6,111,879	\$487	26
Indiana	\$3,966,968	\$578	15
Iowa	\$2,351,078	\$733	8
Kansas	\$1,457,590	\$496	23
Kentucky	\$2,441,895	\$540	19
Louisiana	\$1,807,901	\$395	37
Maine	\$872,760	\$625	14
Maryland	\$2,649,961	\$429	32
Massachusetts	\$2,768,563	\$395	36
Michigan	\$4,904,231	\$489	25
Minnesota	\$3,162,032	\$551	18
Mississippi	\$1,144,430	\$389	38
Missouri	\$1,823,186	\$294	48
Montana	\$752,644	\$664	11
Nebraska	\$997,312	\$50	50
Nevada	\$973,877	\$257	49
New Hampshire	\$492,582	\$351	43
New Jersey	\$4,036,209	\$434	31
New Mexico	\$1,034,114	\$489	24
New York	\$7,182,688	\$367	41
North Carolina	\$6,079,974	\$561	17
North Dakota	\$713,173	\$910	4
Ohio	\$4,463,187	\$379	39
Oklahoma	\$2,864,485	\$707	9
Oregon	\$1,908,969	\$451	30
Pennsylvania	\$8,765,306	\$676	10
Rhode Island	\$545,211	\$497	22
South Carolina	\$1,929,451	\$359	42
South Dakota	\$804,225	\$875	5
Tennessee	\$2,128,517	\$299	47
Texas	\$12,733,998	\$417	35
Utah	\$1,700,451	\$498	21
Vermont	\$499,179	\$771	6
Virginia	\$6,703,905	\$769	7
Washington	\$3,287,196	\$421	33
West Virginia	\$1,644,727	\$929	3
Wisconsin	\$3,320,760	\$562	16
Wyoming	\$562,800	\$964	2

SOURCE: U.S. Census Bureau 2022 Annual Survey of State Government Finances Tables; NASBO 2024 State Expenditure Report

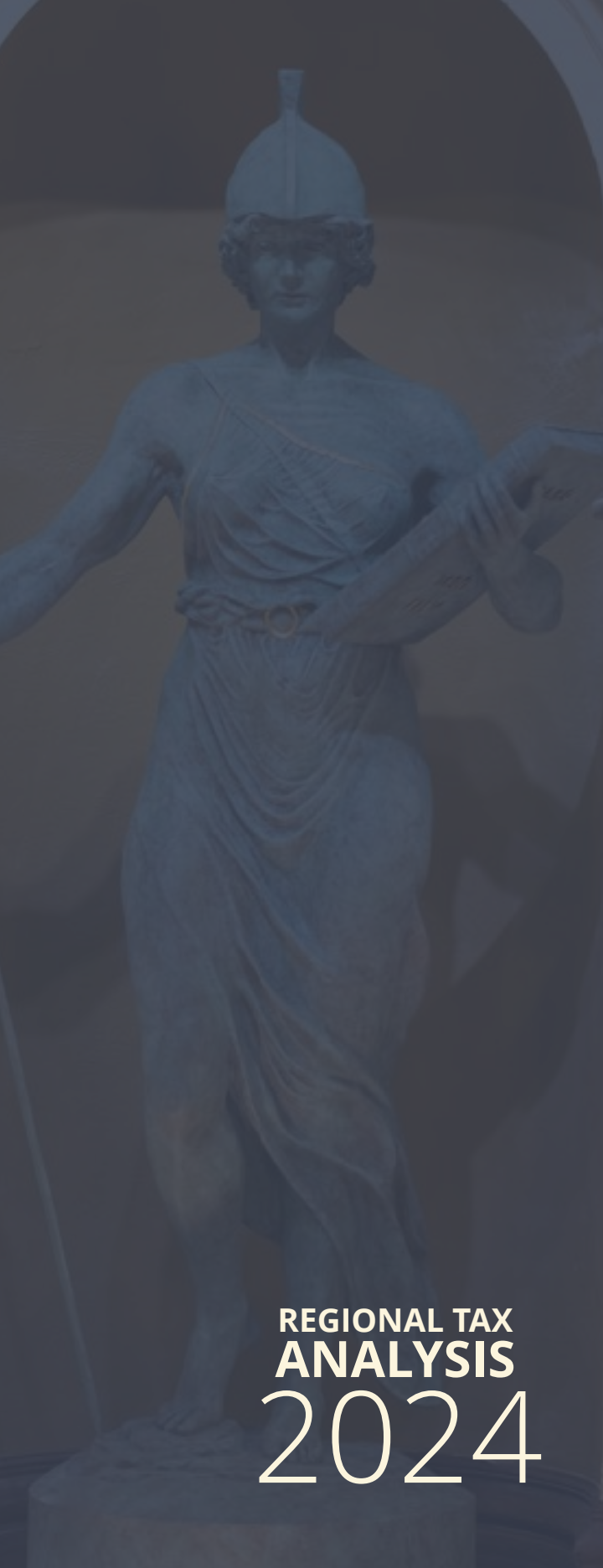
CORRECTIONS EXPENDITURES

STATE	INMATE POPULATION	STATE AND LOCAL GOVERNMENT (\$,000)
Alabama	36,327	\$799,779
Alaska	1,555	\$441,001
Arizona	46,569	\$1,410,674
Arkansas	26,944	\$359,934
California	172,543	\$11,089,374
Colorado	29,894	\$1,193,677
Connecticut	5,607	\$702,149
Delaware	2,792	\$447,049
Florida	141,338	\$3,028,852
Georgia	92,623	\$1,734,037
Hawaii	2,599	\$235,403
Idaho	13,253	\$369,574
Illinois	46,124	\$1,735,609
Indiana	44,331	\$834,267
Iowa	12,468	\$340,506
Kansas	16,667	\$460,871
Kentucky	45,930	\$745,033
Louisiana	59,856	\$844,573
Maine	3,111	\$204,923
Maryland	24,141	\$1,694,528
Massachusetts	14,693	\$1,638,342
Michigan	48,254	\$1,917,553
Minnesota	15,476	\$635,176
Mississippi	33,782	\$313,852
Missouri	35,172	\$782,959
Montana	7,201	\$224,661
Nebraska	9,792	\$485,150
Nevada	17,524	\$415,344
New Hampshire	3,486	\$162,647
New Jersey	22,207	\$1,616,262
New Mexico	11,443	\$520,069
New York	51,583	\$3,274,868
North Carolina	49,264	\$1,789,274
North Dakota	3,266	\$127,164
Ohio	65,893	\$2,134,924
Oklahoma	33,375	\$619,842
Oregon	18,552	\$1,195,051
Pennsylvania	69,201	\$2,696,941
Rhode Island	1,297	\$275,113
South Carolina	27,583	\$647,092
South Dakota	5,404	\$148,717
Tennessee	54,975	\$1,045,095
Texas	205,805	\$4,229,695
Utah	13,303	\$465,808
Vermont	867	\$169,181
Virginia	55,542	\$2,144,489
Washington	25,297	\$1,313,574
West Virginia	10,983	\$339,510
Wisconsin	31,112	\$1,259,685
Wyoming	3,724	\$136,302

CORRECTIONS EXPENDITURES, CONTINUED

STATE	PER INMATE	PI RANK	PER CAPITA	PC RANK
Alabama	\$22,016	40	\$156.56	33
Alaska	\$283,602	1	\$601.31	1
Arizona	\$30,292	32	\$189.83	19
Arkansas	\$13,359	49	\$117.33	44
California	\$64,270	12	\$284.60	3
Colorado	\$39,930	20	\$203.09	14
Connecticut	\$125,227	5	\$194.12	16
Delaware	\$160,118	4	\$433.23	2
Florida	\$21,430	41	\$133.96	40
Georgia	\$18,721	45	\$157.22	31
Hawaii	\$90,574	7	\$164.03	28
Idaho	\$27,886	33	\$188.10	20
Illinois	\$37,629	25	\$138.30	38
Indiana	\$18,819	44	\$121.57	42
Iowa	\$27,310	36	\$106.18	49
Kansas	\$27,652	34	\$156.73	32
Kentucky	\$16,221	47	\$164.61	27
Louisiana	\$14,110	48	\$184.66	21
Maine	\$65,870	10	\$146.82	35
Maryland	\$70,193	9	\$274.18	5
Massachusetts	\$111,505	6	\$234.00	10
Michigan	\$39,739	21	\$191.04	18
Minnesota	\$41,043	18	\$110.70	46
Mississippi	\$9,291	50	\$106.76	48
Missouri	\$22,261	39	\$126.36	41
Montana	\$31,199	30	\$198.32	15
Nebraska	\$49,546	15	\$24.28	50
Nevada	\$23,701	37	\$109.47	47
New Hampshire	\$46,657	16	\$116.01	45
New Jersey	\$72,782	8	\$173.96	23
New Mexico	\$45,449	17	\$245.97	9
New York	\$63,487	13	\$167.33	25
North Carolina	\$36,320	27	\$165.13	26
North Dakota	\$38,936	23	\$162.21	29
Ohio	\$32,400	29	\$181.14	22
Oklahoma	\$18,572	46	\$152.90	34
Oregon	\$64,416	11	\$282.29	4
Pennsylvania	\$38,973	22	\$208.07	13
Rhode Island	\$212,115	2	\$251.02	7
South Carolina	\$23,460	38	\$120.42	43
South Dakota	\$27,520	35	\$161.77	30
Tennessee	\$19,010	43	\$146.65	36
Texas	\$20,552	42	\$138.66	37
Utah	\$35,015	28	\$136.29	39
Vermont	\$195,134	3	\$261.30	6
Virginia	\$38,610	24	\$246.05	8
Washington	\$51,926	14	\$168.13	24
West Virginia	\$30,912	31	\$191.81	17
Wisconsin	\$40,489	19	\$213.11	12
Wyoming	\$36,601	26	\$233.37	11

SOURCE: The Sentencing Project; U.S. Census Bureau 2022 Annual Survey of State Government Finances Tables



**REGIONAL TAX
ANALYSIS**
2024

PROPERTY TAX

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.

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 6.8% of actual value. Commercial is assessed at 29%. Agriculture and State Assessed Renewable Energy is assessed at 26.40%.

IDAHO

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

MONTANA

All taxable property is assessed at 100% of market value, unless otherwise specified. Taxable property, real and personal property is divided into 16 distinct classes for assessment and taxation purposes. Each class is taxed at a different percentage of market value, gross proceeds, or productive capacity. Aggregate of state, county, city and school rates fixed annually to meet state and local budgets.

SOUTH DAKOTA

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

UTAH

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

NEBRASKA

Real Property are assessed at 100% fair market value. Agriculture and horticulture land is valued at 80% of fair market value. Tangible personal property is assessed using net book value. The county board of equalization assesses and equalizes property to proper taxable 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%.

**ALCOHOLIC
BEVERAGES,
CONTINUED**

COLORADO

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

IDAHO

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

MONTANA

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

SOUTH DAKOTA

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

UTAH

Excise tax on all beer: \$13.35 per 31-gallon barrel.

NEBRASKA

Excise tax on beer: \$0.31 per gallon. Wine: \$0.95 per gallon or \$0.06 for wine released from bond in farm wineries. Liquor and Spirits: \$3.75.

**MOTOR
FUEL**

WYOMING

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

COLORADO

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

IDAHO

\$0.32 per gallon for gasoline and special fuel.

MONTANA

\$0.33 per gallon for gasoline and \$0.2955 per gallon for special fuel. A petroleum storage tank cleanup fee of \$0.0075 per gallon is charged for gasoline and diesel.

SOUTH DAKOTA

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

UTAH

\$0.365 per gallon for gasoline and diesel.

**MOTOR
FUEL,
CONTINUED**

NEBRASKA

\$0.291 per gallon for gasoline, \$0.05 per gallon of aviation fuel, and \$0.03 per gallon of jet fuel.

SEVERANCE

WYOMING

Oil and Natural Gas: 6.00%

Stripper Oil: 4.00%

Tertiary Oil: 4.00%

Renewed Production: 1.50%

Coal - Surface Mines: 6.50%

Exported Coal - Surface Mines: 3.50%

Coal - Underground Mines: 3.75%

Trona: 4.00%

Uranium:** 4.00%

Other Miscellaneous Minerals: 2.00%

**Uranium tax rates vary from 0.00%-5.00% based upon spot market price. Due to the implementation of 39-14-205(n), rates vary for production 4.00%-5.00%.

COLORADO

Metallic Minerals: 2.25% of gross income. First \$19 million of gross income is exempt.

Molybdenum Ore: \$.05 per ton. First 625,000 tons produced in each quarter are exempt.

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

Coal: \$1.83 per ton; 20% credit for coal from underground mines.

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

IDAHO

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

Mine license tax: 1% of net value of royalties received 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% of the gross value of product. First \$250,000 of valuation is exempt. Gold, silver or platinum shipped to a refinery is 1.6% of the gross value of product. First \$250,000 of valuation is exempt.

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

**SEVERANCE,
CONTINUED**

SOUTH DAKOTA

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

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

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

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

UTAH

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

Liquid natural gas: 4% of value.

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

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

NEBRASKA

Oil and Natural Gas: 3% on oil and natural gas and non-stripper oil, 2% on stripper oil.

Uranium: 2% value of uranium mined, first \$5 million dollars in value of uranium is exempt.

**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.

COLORADO

Cigarettes: \$1.44 per pack of 20.

Other tobacco products: 56% of manufacturer's list price.

E-Cigarettes and Vapor: 28% of manufacturing price.

Moist Snuff: \$1.84 per 1.2 oz container.

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/oz.

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

**CIGARETTE
AND
TOBACCO,
CONTINUED**

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.

NEBRASKA

Cigarettes: \$0.64 per pack of 20.

Other Tobacco Products: 20% of wholesale price.

Moist Snuff: \$0.44 per oz

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

**SALES AND
USE TAX**

WYOMING

4% state rate for sales and use tax. Counties may levy up to 3% in additional sales and use tax with voter approval. 5% statewide lodging assessment for all lodging services and resort districts may levy up to 3% for general.

COLORADO

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

IDAHO

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

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

MONTANA

No general state sales tax. 4% sales *and* use tax on accommodations and campgrounds, plus additional 4% lodging facility use tax on accommodation charge. 4% sales and use tax on rental vehicles. 20% on retail (recreational) marijuana sales and 4% on medical marijuana sales.

SOUTH DAKOTA

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

UTAH

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

NEBRASKA

5.5% general state sales tax rate; local sales and use taxes can be set at 0.5%, 1%, 1.5%, 1.75%, or 2%, food and prescription drugs exempt, along with a 1% state lodging tax.

INCOME**WYOMING**

None.

COLORADO

Corporate and individual.

IDAHO

Corporate and individual.

MONTANA

Corporate and individual.

SOUTH DAKOTA

Bank and financial corporation.

UTAH

Corporate franchise and individual.

NEBRASKA

Corporate and individual.

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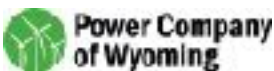
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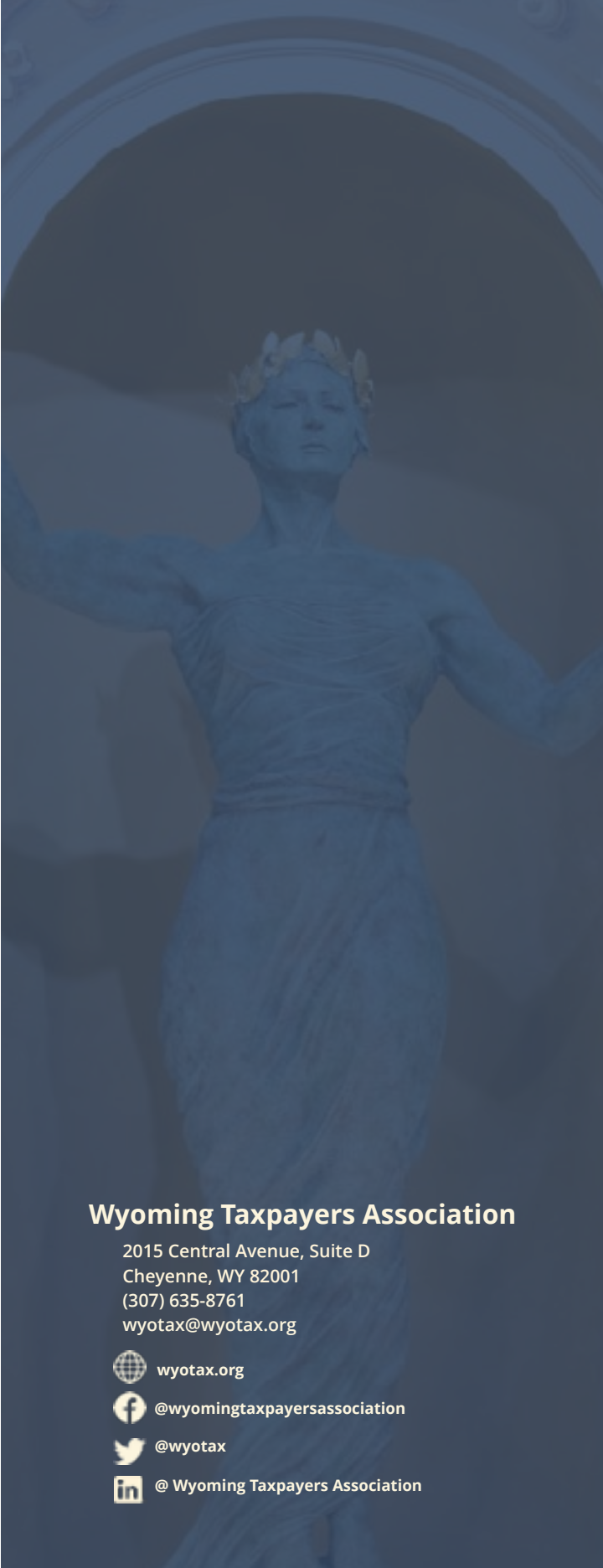


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A blue-tinted background image of the Statue of Liberty, showing her head with the crown and her arms raised, set against a dark blue background.

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