

2016 HOW FLORIDA COMPARES TAXES

STATE AND LOCAL TAX RANKINGS
FOR FLORIDA AND THE NATION



ABOUT TAXWATCH

As an independent, nonpartisan, nonprofit taxpayer research institute and government watchdog, it is the mission of Florida TaxWatch to provide the citizens of Florida and public officials with high quality, independent research and analysis of issues related to state and local government taxation, expenditures, policies, and programs.

Florida TaxWatch works to improve the productivity and accountability of Florida government. Its research recommends productivity enhancements and explains the statewide impact of fiscal and economic policies and practices on citizens and businesses.

Florida TaxWatch is supported by voluntary, tax-deductible memberships and private grants, and does not accept government funding. Memberships provide a solid, lasting foundation that has enabled Florida TaxWatch to bring about a more effective, responsive government that is accountable to the citizens it serves since 1979.

Have you ever wondered how Florida's taxes stack up against the taxes in other states? If so, this report is for you.

The annual Florida TaxWatch *How Florida Compares: Taxes* report ranks Florida's state and local taxes against those levied around the nation. The nearly 40 tables, charts, and graphs in this report provide comprehensive information on state and local tax rates, tax collections, and other government revenues for all 50 states, and historical information for Florida.

TaxWatch provides this report each year as a reference tool for Florida's taxpayers, policymakers, and elected officials.

This report is part of our larger *How Florida Compares* series, which is intended to help Floridians better understand their state through data. This report, like each report in this series, provides neutral, nonpartisan information on where Florida ranks compared to our 49 sister states and the national average.

I hope that you will use this guide as a resource to better understand the cost of your state and local governments and how those costs stack up at local and state levels.

Sincerely,



Dominic M. Calabro
President and CEO
Florida TaxWatch

Florida has always had the reputation of being a low tax state. While this common perception is borne out by the newest available data contained in this report, the full picture is more complicated. Florida's state tax collections per capita* are among the lowest in the nation, ahead of only New Hampshire. But when all state and local "own source revenues"*** are included—providing a more complete picture of the government revenues contributed by citizens and businesses—Florida ranks 38th nationally per capita (see p. 8).

Whatever the metric of government revenues, whether tax collections or own source revenues, when local revenues are included in the calculation, Florida's comparative ranking is higher than when only state revenues are compared. Florida's "Per Capita State Own Source Revenue" ranking is 48th (see p. 20); Florida's combined "Per Capita State & Local Own Source Revenue" ranking is 38th (see p. 8). Florida's "Total Per Capita State Tax Collections" ranking is 49th (see p.21); Florida's "Per Capita State & Local Tax Collections" ranking is 45th (see p. 11).

Florida's state and local revenue ranking was much higher leading into the recession, ranking 22nd in 2006. However, falling property values in Florida, along with continuing low state taxes, has caused the ranking to drop (see page 8). Looking at local revenues alone, Florida's ranking fell from 6th to 11th over the same period. With property value climbing again, it is likely Florida's rankings will climb as well (see page 40).

State Taxes. From 2006 to 2014, Florida's total state tax collections decreased 11.8 percent, by far the largest drop in the nation (see p. 22), while the 50-state average increase was 20.9 percent. In fact, only two other states saw a decrease during the period: Arizona (-2.0 percent) and Louisiana (-0.6 percent).

Despite an increase of \$16 per Floridian compared to the previous year, the most recent data show that Florida's "Per Capita State Tax Collections" fell to 49th nationally (see p. 21), the lowest ranking since Florida TaxWatch has been tracking it. However, Florida's "Per Capita State Own Source Revenue" rose one spot to 48th (see p. 20). State "Per Capita State Own Source Revenue Collections" equal 6.3 percent of the average Floridian's personal income, which is lower than the national average of 8.3 percent and ranks 48th nationally (see page 8).

Local Taxes. Florida ranks 14th nationally in "Per Capita Local Own Source Revenue" (see p. 40) and 26th in "Per Capita Local Tax Collections" (see p. 41). Florida's "Per Capita Local Tax Collections" equal 7.1 percent of the average Floridian's personal income, ranking Florida 5th among the states and higher than the national average of 6.7 percent.

Florida's local government rankings are generally much higher than the state government rankings largely due to the fact that Florida relies more heavily on local governments to fund public services than almost all other states. In fact, more than half (53.2 percent) of all government revenues in Florida are raised by local governments, which is the third highest percentage in the nation (see p. 14). Florida had ranked first (highest local reliance) in each of the last two years, but falling property tax collections have lowered Florida's ranking.

* Per capita amounts are calculated using state population estimates from the U.S. Census Bureau. Fiscal year (FY) population is estimated by averaging the July 1 population for the two years that contain the FY. For example FY2014 is the average between July 1, 2013 and July 1, 2014.

** "Own source revenue" is a broader measure of the financial burden citizens incur to pay for their government. It includes all direct revenue except for intergovernmental aid, revenue from government-owned utilities and liquor stores, and social insurance funds. It also includes non-tax revenue such as charges for services, special assessments, impact fees, and net lottery revenue. The revenue Florida reports to the U.S. Census Bureau as taxes is much lower than official state data.

*** Fiscal years in this pocket guide refer to the fiscal years of each state, which may vary slightly. Florida's fiscal year runs from July 1 - June 30.

KEY FACTS

- Floridians' per capita state and local own source revenue collections total \$5,579, ranking 38th. Total collections of this revenue has increased only 5.5 percent in Florida since 2006, when the state ranked 22nd, representing the second smallest growth in the nation (See pp. 8-9).
- Florida's state government collects significantly less revenue per capita than the average state. "Per Capita State Own Source Revenue" is 71.0 percent of the U.S. average (Florida per capita is \$2,611 compared to the U.S. average of \$3,675, a difference of \$1,064); "Per Capita State Tax Collections" are 65.8% of the U.S. average (Florida per capita is \$1,792 compared to the U.S. Average of \$2,725, a difference of \$933) (See pp. 20-21).
- While Florida's state tax burden is very low compared to the other states, its local tax burden is much higher. Florida's "Per Capita State Own Source Revenue" and "Per Capita State Tax Collections" rank 48th and 49th, respectively (see pp. 20 and 21), whereas "Per Capita Local Own Source Revenue" and "Per Capita Local Tax Collections" rank 14th and 26th, respectfully (See pp. 40-41).
- Florida relies more heavily on local revenue to fund government than almost all other states. Florida local governments account for 53.2 percent of Florida's total state and local revenue, the third highest percentage in the nation (See p. 14).
- State revenues equal 6.3 percent of Floridians' personal income, and local revenues take out 7.1 percent. This compares to the national average of 8.3 percent and 6.7 percent, respectively.
- Florida relies more heavily on transaction taxes than most states. Transaction taxes (general and selective sales taxes) account for 82.1 percent of all Florida's state tax collections, compared to the national average of 47.5 percent (See p. 23).

& FINDINGS

- Collections from the general sales tax, Florida state government's biggest moneymaker, are rising again. Florida's "Per Capita Sales Tax Collections" fell by \$257 from FY2006 to FY2012, dropping Florida's ranking from 4th to 11th; however, per capita collections increased by \$84 from FY2012 to FY2014, elevating the ranking to 9th for FY2014 (See p. 25).
- Florida has the highest state and local selective sales (excise) taxes on utilities in the nation. Florida also taxes motor fuels and alcoholic beverage much higher than average, ranking 11th and 17th, respectively (See p. 13).
- Thanks to the 2015 Legislature reducing the communications services tax, Florida's "State & Local Cell Phone Tax Rates" fell from 4th to 7th highest in the nation. Still, at 14.66%, our cell phone tax rate is significantly higher than both the U.S. Average of 11.5% and the state's general sales tax (See p. 18).
- Florida's housing sector also produces significant revenue for the state. However, documentary stamp and real estate transfer taxes fell sharply during the recession. Florida collected \$276 of these taxes per capita in 2006, but that amount fell to \$76 in 2012. Housing is improving again, and per capita collections rose to \$107 in 2014, the nation's largest burden (See p. 33).
- Florida is one of seven states without a personal income tax. The average state relies on personal income taxes for 35.9 percent of its tax revenue (See p. 28).
- Businesses pay more than half (52.6 percent) of all state and local taxes in Florida. This is the 11th highest percentage in the nation and higher than the national average of 45.0 percent (See p. 17).

SUMMARY OF TAX RANKINGS

Figures are per capita except where noted.

STATE AND LOCAL (FY2013)	FLORIDA	RANK ¹	U.S. AVG.
Own Source Revenue ²	\$5,579	38	\$6,679
Total Taxes	\$3,400	45	\$4,627
Transaction Taxes ³	\$1,780	11	\$1,575
STATE (FY2014)			
Own Source Revenue ⁴	\$2,611	48	\$3,675
Total Taxes	\$1,792	49	\$2,725
General Sales Taxes	\$1,088	9	\$854
Selective Taxes	\$383	32	\$441
Transaction Taxes	\$1,471	14	\$1,295
Documentary Stamp Taxes	\$107	1	\$21
License Taxes	\$108	37	\$161
Corporate Income Taxes	\$103	34	\$146
Personal Income Taxes	No Tax	No Tax	\$978
LOCAL (FY2013)			
Own Source Revenue	\$2,968	14	\$3,004
Taxes	\$1,583	26	\$1,929
Property Taxes	\$1,223	24	\$1,403
Transaction Taxes	\$275	25	\$325
PERCENTAGE OF STATE & LOCAL REVENUE FROM LOCAL SOURCES	53.2%	3	45.0%
REVENUE PER \$1,000 PERSONAL INCOME			
State and Local	\$13.42	39	\$15.02
State	\$6.28	48	\$8.27
Local	\$7.14	5	\$6.75

Source: Florida TaxWatch from U.S. Department of Commerce data, Feb. 2016.

Per capita amounts are calculated using state population estimates from the U.S. Census Bureau. Fiscal year (FY) population is estimated by averaging the July 1 population for the two years that contain the FY. For example FY2014 is the average between July 1, 2013 and July 1, 2014.

1 Rankings out of 50 states, does not include the District of Columbia.

2 See definition of "Own Source Revenue" on page 3.

3 Transaction taxes are the total of general sales and selective sales (excise) taxes.

4 State Own Source Revenue data is for FY2013, all state tax data is FY2014.

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PER CAPITA STATE & LOCAL OWN SOURCE* REVENUE FY2013

1	Alaska	\$16,647	26	Ohio	\$6,264
2	N. Dakota	\$11,778	27	New Mexico	\$6,088
3	Wyoming	\$10,764	28	N. Hampshire	\$6,084
4	New York	\$10,466	29	Louisiana	\$6,042
5	Connecticut	\$8,599	30	West Virginia	\$5,987
6	New Jersey	\$8,214	31	S. Carolina	\$5,918
7	Hawaii	\$7,982	32	Michigan	\$5,851
8	Delaware	\$7,874	33	Texas	\$5,727
9	Minnesota	\$7,672	34	Utah	\$5,727
10	Massachusetts	\$7,619	35	N. Carolina	\$5,723
11	California	\$7,616	36	Indiana	\$5,707
12	Vermont	\$7,321	37	Montana	\$5,602
13	Maryland	\$7,254	38	FLORIDA	\$5,579
14	Rhode Island	\$7,180	39	Nevada	\$5,562
15	Iowa	\$7,085	40	Oklahoma	\$5,557
16	Kansas	\$6,999	41	Mississippi	\$5,549
17	Illinois	\$6,955	42	Alabama	\$5,349
18	Nebraska	\$6,861	43	S. Dakota	\$5,324
19	Colorado	\$6,827	44	Missouri	\$5,312
20	Washington	\$6,802	45	Arkansas	\$5,211
21	Wisconsin	\$6,720	46	Kentucky	\$5,059
	U.S. Average	\$6,679	47	Arizona	\$5,031
22	Pennsylvania	\$6,595	48	Georgia	\$4,980
23	Virginia	\$6,454	49	Idaho	\$4,810
24	Oregon	\$6,371	50	Tennessee	\$4,788
25	Maine	\$6,295			

Source: Florida TaxWatch from U.S. Department of Commerce data, Feb. 2016. Some rankings appear to be equal due to rounding.

*For definition of Own Source Revenue, see page 3.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2013	38	\$5,579	83.5%
2012	36	\$5,518	88.8%
2009	24	\$5,914	95.8%
2006	22	\$5,691	97.2%
2002	28	\$4,338	94.1%

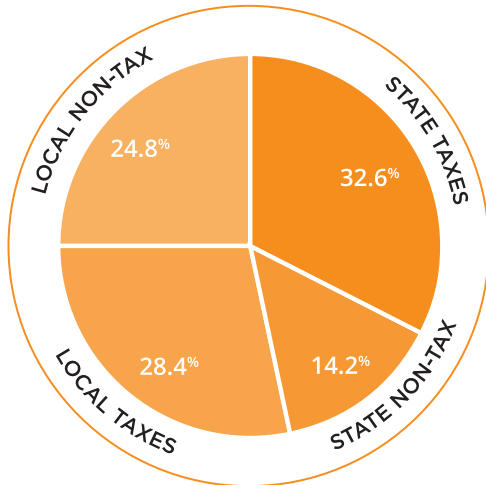
GROWTH IN STATE & LOCAL OWN SOURCE* REVENUE FY2006 TO FY2013

1	N. Dakota	130.4%	27	Pennsylvania	21.4%
2	Alaska	41.9%	28	Delaware	21.2%
3	Kansas	36.6%		U.S. Average	20.7%
4	Iowa	35.5%	29	Montana	20.4%
5	Texas	32.4%	30	California	20.1%
6	Hawaii	32.2%	31	Virginia	20.1%
7	Colorado	30.6%	32	Rhode Island	19.9%
8	S. Dakota	29.6%	33	Massachusetts	19.9%
9	Mississippi	29.2%	34	West Virginia	19.8%
10	Minnesota	29.0%	35	Missouri	19.3%
11	Connecticut	27.0%	36	New Jersey	18.4%
12	S. Carolina	26.9%	37	Louisiana	18.1%
13	Washington	26.8%	38	Alabama	17.9%
14	Maryland	26.6%	39	Kentucky	14.9%
15	Illinois	25.7%	40	Arizona	14.3%
16	N. Carolina	25.4%	41	Ohio	13.4%
17	Wyoming	25.3%	42	Tennessee	13.2%
18	Oklahoma	25.2%	43	New Mexico	12.5%
19	N. Hampshire	24.9%	44	Idaho	12.0%
20	Nebraska	24.5%	45	Georgia	11.2%
21	Utah	24.3%	46	Maine	9.7%
22	New York	24.2%	47	Nevada	8.7%
23	Wisconsin	23.4%	48	Michigan	6.3%
24	Oregon	23.2%	49	FLORIDA	5.5%
25	Vermont	22.1%	50	Indiana	-0.8%
26	Arkansas	21.5%			

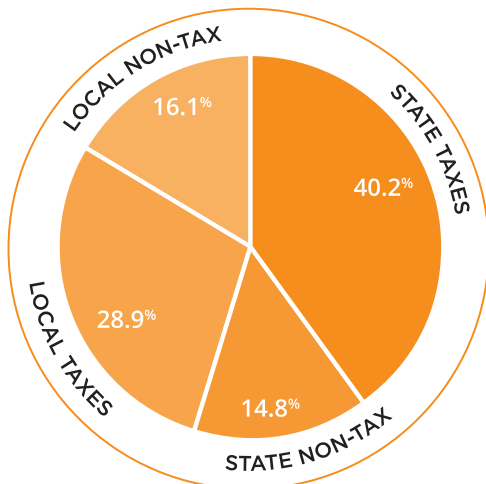
Source: Florida TaxWatch from U.S. Department of Commerce data, Feb. 2016. Some rankings appear to be equal due to rounding.

*For definition of Own Source Revenue, see page 3.

FLORIDA



UNITED STATES*



Source: Florida TaxWatch from U.S. Department of Commerce data, February 2016. Figures may not add to 100% due to rounding.

* All-state averages include Florida.

1	Alaska	\$9,250	26	N. Hampshire	\$4,199
2	N. Dakota	\$8,955	27	Oregon	\$3,923
3	New York	\$8,066	28	Nevada	\$3,902
4	Connecticut	\$7,266	29	West Virginia	\$3,896
5	New Jersey	\$6,321	30	Texas	\$3,893
6	Wyoming	\$5,825	31	Montana	\$3,815
7	Massachusetts	\$5,745	32	Louisiana	\$3,806
8	Hawaii	\$5,741	33	Indiana	\$3,802
9	Minnesota	\$5,569	34	Michigan	\$3,752
10	Maryland	\$5,491	35	New Mexico	\$3,675
11	Vermont	\$5,423	36	Arkansas	\$3,644
12	Illinois	\$5,377	37	N. Carolina	\$3,628
13	California	\$5,353	38	Utah	\$3,538
14	Rhode Island	\$5,132	39	S. Dakota	\$3,531
15	Maine	\$4,818	40	Kentucky	\$3,515
16	Wisconsin	\$4,810	41	Oklahoma	\$3,508
17	Nebraska	\$4,670	42	Missouri	\$3,465
18	Delaware	\$4,632	43	Arizona	\$3,437
19	Pennsylvania	\$4,628	44	Mississippi	\$3,434
	U.S. Average	\$4,617	45	FLORIDA	\$3,400
20	Iowa	\$4,470	46	Georgia	\$3,337
21	Kansas	\$4,464	47	S. Carolina	\$3,212
22	Washington	\$4,440	48	Idaho	\$3,182
23	Colorado	\$4,372	49	Tennessee	\$3,116
24	Ohio	\$4,278	50	Alabama	\$3,053
25	Virginia	\$4,258			

Source: Florida TaxWatch from U.S. Department of Commerce data, February 2016. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2013	45	\$3,400	73.6%
2012	44	\$3,360	75.6%
2009	30	\$3,691	88.4%
2006	22	\$3,850	95.2%
2002	34	\$2,691	85.4%

PER CAPITA STATE & LOCAL TRANSACTION TAX COLLECTIONS, FY2013

1	Hawaii	\$3,099	26	West Virginia	\$1,461
2	N. Dakota	\$2,786	27	Alabama	\$1,452
3	Washington	\$2,676	28	Pennsylvania	\$1,441
4	Nevada	\$2,327	29	Nebraska	\$1,415
5	Louisiana	\$2,005	30	New Jersey	\$1,391
6	New York	\$1,991	31	Ohio	\$1,383
7	S. Dakota	\$1,889	32	Maryland	\$1,374
8	Connecticut	\$1,885	33	Iowa	\$1,347
9	Texas	\$1,814	34	Maine	\$1,344
10	Wyoming	\$1,783	35	Wisconsin	\$1,315
11	FLORIDA	\$1,780	36	Kentucky	\$1,291
12	New Mexico	\$1,777	37	Utah	\$1,288
13	Arkansas	\$1,772	38	Michigan	\$1,271
14	Minnesota	\$1,770	39	Missouri	\$1,266
15	Tennessee	\$1,710	40	N. Carolina	\$1,248
16	Kansas	\$1,683	41	Georgia	\$1,243
17	Arizona	\$1,675	42	Massachusetts	\$1,165
18	California	\$1,674	43	Idaho	\$1,122
19	Indiana	\$1,606	44	Virginia	\$1,076
20	Colorado	\$1,600	45	S. Carolina	\$1,075
21	Vermont	\$1,600	46	Alaska	\$747
	U.S. Average	\$1,575	47	N. Hampshire	\$715
22	Oklahoma	\$1,574	48	Montana	\$563
23	Mississippi	\$1,567	49	Delaware	\$545
24	Illinois	\$1,476	50	Oregon	\$454
25	Rhode Island	\$1,466			

Source: Florida TaxWatch from U.S. Department of Commerce data, February 2016. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

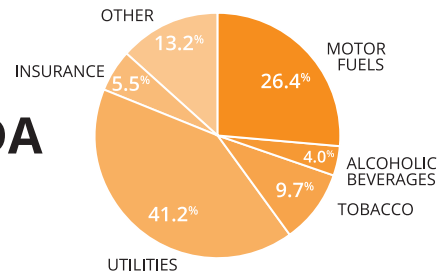
	RANK	AMOUNT	% OF US AVERAGE
2013	11	\$1,780	111.3%
2012	15	\$1,702	111.5%
2009	7	\$1,719	121.4%
2006	5	\$1,946	138.8%
2002	6	\$1,375	121.9%

PER CAPITA STATE & LOCAL SELECTIVE SALES TAX COLLECTIONS BY SOURCE, FY2013

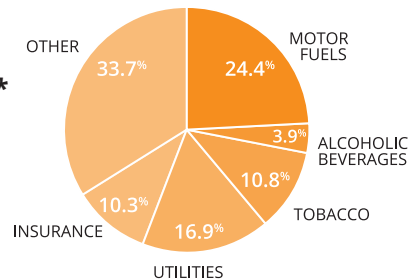
	FLORIDA	RANK	U.S. AVG
Utilities	\$255	1	\$91
Motor Fuels	\$163	11	\$131
Insurance	\$36	43	\$57
Alcoholic Beverages	\$25	17	\$21
Tobacco	\$60	27	\$58

PERCENTAGE OF STATE & LOCAL SELECTIVE SALES TAX COLLECTIONS BY SOURCE

FLORIDA



UNITED STATES*



Source: Florida TaxWatch from U.S. Department of Commerce data, February 2016. Figures may not add to 100% due to rounding.

* All-state averages include Florida.

PERCENTAGE OF STATE & LOCAL REVENUE FROM LOCAL SOURCES, FY2013

1	New York	54.5%	26	Wyoming	42.2%
2	Colorado	53.5%	27	Virginia	41.3%
3	FLORIDA	53.2%	28	Indiana	40.6%
4	Georgia	52.0%	29	Mississippi	40.5%
5	Texas	50.0%	30	Oregon	40.5%
6	Missouri	49.6%	31	Wisconsin	40.2%
7	Tennessee	48.8%	32	Rhode Island	39.6%
8	Nebraska	48.3%	33	Maine	38.3%
9	Louisiana	47.7%	34	Idaho	37.8%
10	N. Hampshire	47.2%	35	Michigan	37.2%
11	S. Carolina	46.7%	36	Connecticut	37.0%
12	Illinois	46.2%	37	Minnesota	36.5%
13	New Jersey	46.1%	38	Utah	36.3%
14	Nevada	46.0%	39	Montana	36.3%
15	S. Dakota	45.7%	40	Massachusetts	36.2%
16	Washington	45.7%	41	Oklahoma	36.0%
17	Ohio	45.0%	42	Kentucky	33.2%
	U.S. Average	45.0%	43	New Mexico	30.1%
18	California	44.5%	44	West Virginia	27.3%
19	Alabama	44.1%	45	Arkansas	24.7%
20	Arizona	43.9%	46	Hawaii	24.0%
21	Kansas	43.6%	47	N. Dakota	22.7%
22	N. Carolina	43.3%	48	Alaska	22.1%
23	Maryland	43.0%	49	Delaware	20.1%
24	Pennsylvania	42.6%	50	Vermont	18.0%
25	Iowa	42.6%			

Source: Florida TaxWatch from U.S. Department of Commerce data, February 2016. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2013	3	53.2%	118.2%
2012	1	54.8%	121.2%
2009	1	58.4%	124.3%
2006	3	51.9%	117.2%
2002	4	52.4%	116.2%

PERCENTAGE OF STATE & LOCAL TAX COLLECTIONS FROM LOCAL SOURCES, FY2013

1	N. Hampshire	57.7%	26	Iowa	39.3%
2	New York	53.5%	27	Connecticut	38.0%
3	Colorado	50.8%	28	Utah	37.9%
4	Texas	49.5%	29	Massachusetts	37.7%
5	S. Dakota	48.3%	30	Alabama	37.1%
6	New Jersey	48.3%	31	Wyoming	35.3%
7	Louisiana	47.5%	32	Nevada	35.0%
8	Missouri	46.7%	33	California	34.9%
9	FLORIDA	46.6%	34	Oklahoma	33.9%
10	Georgia	46.4%	35	N. Carolina	33.1%
11	Nebraska	45.7%	36	Michigan	32.8%
12	Rhode Island	45.6%	37	New Mexico	32.1%
13	Virginia	45.3%	38	Indiana	32.1%
14	Ohio	44.4%	39	Montana	31.4%
15	Maryland	44.2%	40	Kentucky	29.9%
16	Illinois	44.1%	41	Idaho	29.9%
17	S. Carolina	42.8%	42	Mississippi	27.9%
18	Pennsylvania	42.6%	43	Minnesota	26.9%
19	Tennessee	41.9%	44	West Virginia	25.4%
	U.S. Average	41.8%	45	Alaska	24.4%
20	Kansas	40.9%	46	Hawaii	24.2%
21	Arizona	40.5%	47	Delaware	21.6%
22	Oregon	40.3%	48	Arkansas	20.2%
23	Wisconsin	40.1%	49	N. Dakota	17.0%
24	Washington	39.4%	50	Vermont	15.3%
25	Maine	39.3%			

Source: Florida TaxWatch from U.S. Department of Commerce data, February 2016. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2013	9	46.6%	115.6%
2012	6	48.9%	116.6%
2009	3	53.2%	120.6%
2006	13	42.4%	104.4%
2002	12	43.5%	106.4%

PERCENTAGE OF STATE & LOCAL REVENUE FROM NON-TAX SOURCES, FY2013

1	Wyoming	45.9%	27	Texas	32.0%
2	S. Carolina	45.7%	28	Nebraska	31.9%
3	Alaska	44.4%	29	Montana	31.9%
4	Alabama	42.9%	30	Ohio	31.7%
5	Delaware	41.2%	31	Arizona	31.7%
6	New Mexico	39.6%	32	N. Hampshire	31.0%
7	FLORIDA	39.1%		U.S. Average	30.9%
8	Oregon	38.4%	33	Kentucky	30.5%
9	Utah	38.2%	34	Arkansas	30.1%
10	Mississippi	38.1%	35	Nevada	29.9%
11	Louisiana	37.0%	36	Pennsylvania	29.8%
12	Iowa	36.9%	37	California	29.7%
13	Oklahoma	36.9%	38	Rhode Island	28.5%
14	N. Carolina	36.6%	39	Wisconsin	28.4%
15	Kansas	36.2%	40	Hawaii	28.1%
16	Colorado	36.0%	41	Minnesota	27.4%
17	Michigan	35.9%	42	Vermont	25.9%
18	West Virginia	34.9%	43	Massachusetts	24.6%
19	Tennessee	34.9%	44	Maryland	24.3%
20	Missouri	34.8%	45	N. Dakota	24.0%
21	Washington	34.7%	46	Maine	23.5%
22	Virginia	34.0%	47	New Jersey	23.1%
23	Idaho	33.9%	48	New York	22.9%
24	S. Dakota	33.7%	49	Illinois	22.7%
25	Indiana	33.4%	50	Connecticut	15.5%
26	Georgia	33.0%			

Source: Florida TaxWatch from U.S. Department of Commerce data, February 2016. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2013	7	39.1%	126.5%
2012	6	39.1%	128.3%
2009	10	37.6%	116.4%
2006	25	32.4%	104.9%
2002	12	38.0%	119.9%

BUSINESS SHARE OF TOTAL STATE & LOCAL TAX COLLECTIONS, FY2014

1	Alaska	80.0%	27	Kansas	45.2%
2	Wyoming	74.9%	28	Illinois	45.1%
3	N. Dakota	74.0%		U.S. Average	45.0%
4	Texas	62.6%	29	Hawaii	44.8%
5	S. Dakota	59.8%	30	Idaho	44.6%
6	New Mexico	58.0%	31	Georgia	43.5%
7	Washington	58.0%	32	Rhode Island	43.3%
8	Delaware	57.9%	33	Utah	42.8%
9	Nevada	53.0%	34	Pennsylvania	42.3%
10	Tennessee	52.9%	35	New York	41.8%
11	FLORIDA	52.6%	36	Ohio	41.7%
12	Mississippi	52.5%	37	New Jersey	41.4%
13	Vermont	52.3%	38	Indiana	40.8%
14	West	51.9%	39	Missouri	40.6%
15	Arizona	50.6%	40	Virginia	40.6%
16	Montana	50.0%	41	California	40.4%
17	Louisiana	49.8%	42	Minnesota	40.1%
18	Oklahoma	49.8%	43	Arkansas	40.0%
19	Maine	47.8%	44	Wisconsin	39.9%
20	S. Carolina	47.8%	45	Massachusetts	39.1%
21	Alabama	47.3%	46	N. Carolina	38.8%
22	Colorado	46.5%	47	Oregon	37.6%
23	Iowa	46.2%	48	Michigan	36.5%
24	Kentucky	46.2%	49	Maryland	31.3%
25	Nebraska	45.9%	50	Connecticut	28.9%
26	N. Hampshire	45.3%			

Source: Ernst & Young, LLP and the Council on State Taxation, October 2015. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2014	11	52.6%	116.9%
2013	10	53.3%	118.7%
2012	8	54.0%	119.5%

STATE & LOCAL CELL PHONE TAX RATES JULY 1, 2015

1	Washington	18.69%	26	Alabama	9.75%
2	Nebraska	18.53%	27	Minnesota	9.54%
3	New York	17.90%	28	Georgia	9.22%
4	Illinois	17.46%	29	Mississippi	9.14%
5	Missouri	14.79%	30	Massachusetts	8.93%
6	Rhode Island	14.70%	31	New Jersey	8.93%
7	FLORIDA	14.66%	32	Iowa	8.71%
8	Arkansas	14.31%	33	North Carolina	8.59%
9	Pennsylvania	14.14%	34	Vermont	8.50%
10	Kansas	13.53%	35	Ohio	8.42%
11	South Dakota	13.14%	36	Michigan	8.28%
12	Utah	12.77%	37	New Hampshire	8.22%
13	Alaska	12.69%	38	Wyoming	7.95%
14	Maryland	12.67%	39	Hawaii	7.61%
15	North Dakota	12.27%	40	Connecticut	7.44%
16	Tennessee	11.99%	41	Maine	7.35%
17	Arizona	11.98%	42	Louisiana	7.29%
18	California	11.60%	43	Wisconsin	7.17%
19	Texas	11.53%	44	Virginia	6.61%
	U.S. Average	11.50%	45	West Virginia	6.43%
20	New Mexico	11.22%	46	Delaware	6.29%
21	Indiana	11.06%	47	Montana	6.11%
22	Oklahoma	10.88%	48	Idaho	2.17%
23	Colorado	10.78%	49	Nevada	1.95%
24	South Carolina	10.58%	50	Oregon	1.80%
25	Kentucky	10.56%			

The local tax rate is calculated as the average of the tax in the largest city and the capital city. Includes E911 fees. Does not include federal tax of 6.46%

Source: Scott Mackey and Joseph Henchman, Record High Taxes and Fees on Wireless Consumers in 2015, Tax Foundation Fiscal Fact, November 2015. Based on methodology from the Council on State Taxation.

Some rankings appear to be equal due to rounding.

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PER CAPITA STATE OWN SOURCE* REVENUE FY2013

1	Alaska	\$12,972		U.S. Average	\$3,675
2	N. Dakota	\$9,100	27	Michigan	\$3,673
3	Delaware	\$6,294	28	Utah	\$3,648
4	Wyoming	\$6,223	29	Montana	\$3,571
5	Hawaii	\$6,064	30	Oklahoma	\$3,556
6	Vermont	\$6,004	31	Nebraska	\$3,547
7	Connecticut	\$5,419	32	Ohio	\$3,445
8	Minnesota	\$4,869	33	Indiana	\$3,392
9	Massachusetts	\$4,859	34	Kentucky	\$3,381
10	New York	\$4,759	35	Mississippi	\$3,300
11	New Jersey	\$4,430	36	N. Carolina	\$3,247
12	West Virginia	\$4,355	37	N. Hampshire	\$3,214
13	Rhode Island	\$4,336	38	Colorado	\$3,177
14	New Mexico	\$4,257	39	Louisiana	\$3,162
15	California	\$4,226	40	S. Carolina	\$3,152
16	Maryland	\$4,135	41	Nevada	\$3,002
17	Iowa	\$4,066	42	Idaho	\$2,991
18	Wisconsin	\$4,019	43	Alabama	\$2,990
19	Kansas	\$3,944	44	S. Dakota	\$2,893
20	Arkansas	\$3,922	45	Texas	\$2,866
21	Maine	\$3,884	46	Arizona	\$2,821
22	Oregon	\$3,789	47	Missouri	\$2,679
23	Virginia	\$3,788	48	FLORIDA	\$2,611
24	Pennsylvania	\$3,783	49	Tennessee	\$2,450
25	Illinois	\$3,745	50	Georgia	\$2,390
26	Washington	\$3,697			

Source: Florida TaxWatch from U.S. Department of Commerce data, February 2016. Some rankings appear to be equal due to rounding.

* For definition of "Own Source Revenue" see p. 3.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2013	48	\$2,611	71.0%
2012	49	\$2,495	71.1%
2009	46	\$2,463	75.3%
2006	41	\$2,736	83.9%
2002	45	\$2,065	81.6%

PER CAPITA STATE TAX COLLECTIONS FY2014

1	N. Dakota	\$8,363	26	Indiana	\$2,559
2	Vermont	\$4,725	27	Nevada	\$2,538
3	Alaska	\$4,602	28	Mississippi	\$2,531
4	Connecticut	\$4,432	29	Kansas	\$2,530
5	Hawaii	\$4,265	30	Kentucky	\$2,520
6	Minnesota	\$4,253	31	Michigan	\$2,503
7	New York	\$3,904	32	Oregon	\$2,452
8	Wyoming	\$3,878	33	N. Carolina	\$2,365
9	Massachusetts	\$3,749	34	Oklahoma	\$2,354
10	California	\$3,577	35	Ohio	\$2,332
11	Delaware	\$3,413	36	Virginia	\$2,284
12	New Jersey	\$3,326	37	Idaho	\$2,261
13	Maryland	\$3,178	38	Colorado	\$2,212
14	Illinois	\$3,041	39	Utah	\$2,159
15	Arkansas	\$3,017	40	Louisiana	\$2,090
16	West Virginia	\$2,907	41	Texas	\$2,067
17	Maine	\$2,894	42	Arizona	\$1,959
18	Wisconsin	\$2,853	43	Alabama	\$1,921
19	Rhode Island	\$2,814	44	S. Dakota	\$1,894
20	Washington	\$2,771	45	S. Carolina	\$1,861
21	New Mexico	\$2,760	46	Missouri	\$1,857
	U.S. Average	\$2,725	47	Georgia	\$1,855
22	Pennsylvania	\$2,674	48	Tennessee	\$1,810
23	Iowa	\$2,668	49	FLORIDA	\$1,792
24	Montana	\$2,606	50	N. Hampshire	\$1,722
25	Nebraska	\$2,600			

Source: Florida TaxWatch from U.S. Department of Commerce data, February 2016. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2014	49	\$1,792	65.8%
2013	48	\$1,816	65.6%
2009	41	\$1,729	74.3%
2006	31	\$2,219	92.3%
2003	40	\$1,588	83.9%

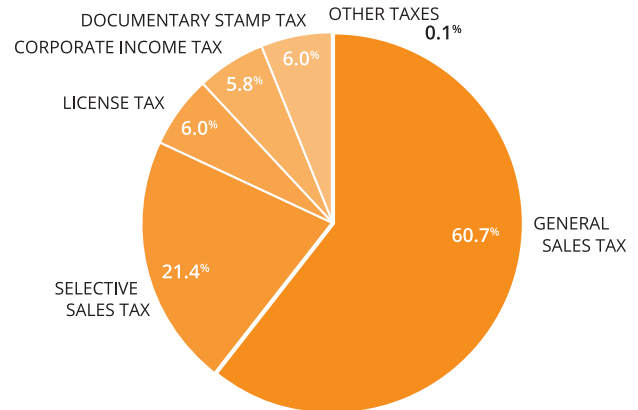
GROWTH IN STATE TAX COLLECTIONS FY2006 TO FY2014

1	N. Dakota	277.4%	26	Kansas	16.9%
2	Texas	51.0%	27	Idaho	16.8%
3	Illinois	39.7%	28	Oklahoma	16.4%
4	Colorado	37.8%	29	Nevada	16.1%
5	Alaska	36.6%	30	Utah	15.6%
6	S. Dakota	35.3%	31	S. Carolina	15.1%
7	Iowa	35.2%	32	Kentucky	14.3%
8	New York	34.1%	33	N. Carolina	13.6%
9	Minnesota	33.5%	34	New Jersey	13.0%
10	Connecticut	31.4%	35	New Mexico	12.7%
11	Maryland	30.1%	36	Delaware	11.0%
12	Massachusetts	29.9%	37	Tennessee	10.7%
13	Oregon	27.6%	38	Missouri	10.4%
14	Arkansas	27.4%	39	N. Hampshire	9.7%
15	Mississippi	26.5%	40	Virginia	9.6%
16	Montana	24.9%	41	Georgia	9.4%
17	California	24.0%	42	Alabama	9.0%
18	Indiana	23.6%	43	Rhode Island	8.2%
19	Nebraska	23.1%	44	Maine	6.9%
20	Vermont	23.1%	45	Wyoming	6.7%
21	Hawaii	22.7%	46	Ohio	6.3%
	U.S. Average	20.9%	47	Michigan	4.6%
22	Wisconsin	19.0%	48	Louisiana	-0.6%
23	Washington	18.5%	49	Arizona	-2.0%
24	West Virginia	18.3%	50	FLORIDA	-11.8%
25	Pennsylvania	17.7%			

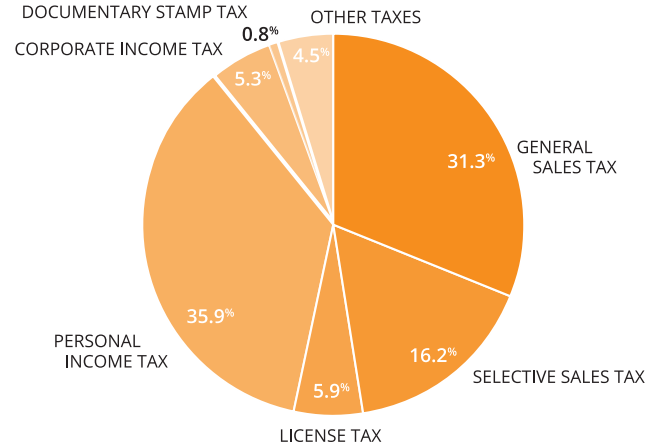
Source: Florida TaxWatch from U.S. Department of Commerce data, February 2016. Some rankings appear to be equal due to rounding.

PERCENTAGE OF STATE TAX COLLECTIONS BY SOURCE, FY2013

FLORIDA



UNITED STATES*



Source: Florida TaxWatch from U.S. Department of Commerce data, February 2016. Figures may not add to 100% due to rounding.

* All-state averages include Florida.

PER CAPITA STATE TRANSACTION TAX COLLECTIONS FY2014

1	Hawaii	\$2,720	26	Wisconsin	\$1,280
2	N. Dakota	\$2,525	27	Michigan	\$1,242
3	Washington	\$2,167	28	Nebraska	\$1,228
4	Nevada	\$2,030	29	Illinois	\$1,223
5	Connecticut	\$1,886	30	Iowa	\$1,216
6	Minnesota	\$1,794	31	Kentucky	\$1,215
7	Texas	\$1,711	32	New York	\$1,194
8	Vermont	\$1,619	33	Massachusetts	\$1,178
9	Wyoming	\$1,586	34	Arizona	\$1,162
10	Indiana	\$1,579	35	Idaho	\$1,122
11	Mississippi	\$1,572	36	Louisiana	\$1,103
12	S. Dakota	\$1,527	37	Oklahoma	\$1,032
13	Rhode Island	\$1,486	38	N. Carolina	\$1,009
14	FLORIDA	\$1,471	39	Alabama	\$995
15	Arkansas	\$1,460	40	S. Carolina	\$964
16	Maine	\$1,438	41	Utah	\$917
17	New Jersey	\$1,429	42	Colorado	\$842
18	West Virginia	\$1,384	43	Missouri	\$812
19	Pennsylvania	\$1,362	44	Virginia	\$731
20	Ohio	\$1,348	45	Georgia	\$728
21	Maryland	\$1,347	46	N. Hampshire	\$662
22	Tennessee	\$1,343	47	Montana	\$540
23	Kansas	\$1,342	48	Delaware	\$516
24	New Mexico	\$1,342	49	Oregon	\$366
25	California	\$1,295	50	Alaska	\$350
	U.S. Average	\$1,295			

Source: Florida TaxWatch from U.S. Department of Commerce data, February 2016. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2014	14	\$1,471	113.6%
2013	10	\$1,505	117.6%
2009	7	\$1,455	130.2%
2006	4	\$1,687	148.8%
2003	5	\$1,210	128.3%

PER CAPITA STATE GENERAL SALES TAX COLLECTIONS FY2014

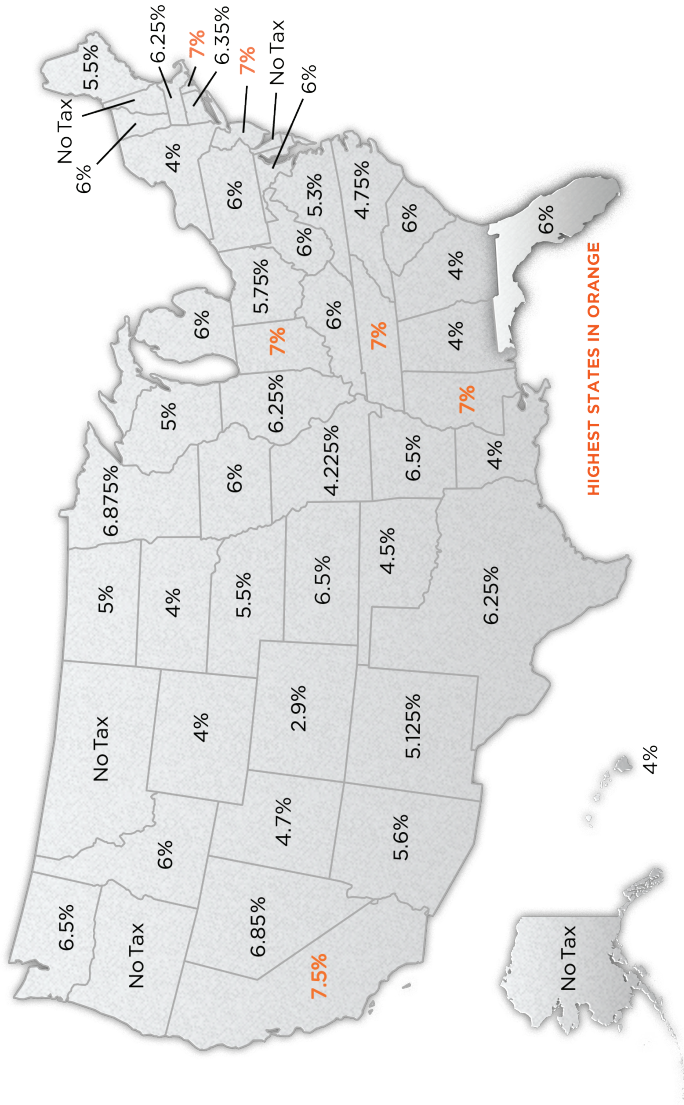
1	Hawaii	\$1,997	26	Idaho	\$846
2	N. Dakota	\$1,804	27	Massachusetts	\$820
3	Washington	\$1,677	28	Wisconsin	\$805
4	Nevada	\$1,360	29	Pennsylvania	\$743
5	Wyoming	\$1,311	30	Kentucky	\$711
6	Texas	\$1,209	31	Maryland	\$705
7	Connecticut	\$1,107	32	S. Carolina	\$702
8	Mississippi	\$1,104	33	Oklahoma	\$672
9	FLORIDA	\$1,088	34	Illinois	\$661
10	S. Dakota	\$1,077	35	West Virginia	\$660
11	Indiana	\$1,064	36	New York	\$642
12	Arkansas	\$1,057	37	Louisiana	\$630
13	Kansas	\$1,029	38	Utah	\$624
14	New Mexico	\$1,006	39	N. Carolina	\$591
15	Minnesota	\$1,001	40	Vermont	\$566
16	New Jersey	\$996	41	Missouri	\$543
17	California	\$964	42	Georgia	\$510
18	Tennessee	\$949	43	Alabama	\$495
19	Nebraska	\$940	44	Colorado	\$492
20	Arizona	\$897	45	Virginia	\$429
21	Maine	\$896		Alaska	No Tax
22	Ohio	\$882		Delaware	No Tax
23	Rhode Island	\$869		Montana	No Tax
24	Iowa	\$858		N. Hampshire	No Tax
	U.S. Average	\$854		Oregon	No Tax
25	Michigan	\$850			

Source: Florida TaxWatch from U.S. Department of Commerce data, February 2016. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2014	9	\$1,088	127.4%
2013	8	\$1,067	129.3%
2009	4	\$1,037	140.1%
2006	4	\$1,261	163.7%
2003	5	\$880	138.4%

STATE GENERAL SALES TAX RATES JANUARY 2016



Source: National Federation of Tax Administrators and Florida TaxWatch, February 2016.

PER CAPITA STATE SELECTIVE SALES TAX COLLECTIONS, FY2014

1	Vermont	\$1,053		U.S. Average	\$441
2	Minnesota	\$794	27	New Jersey	\$433
3	Connecticut	\$779	28	N. Carolina	\$418
4	West Virginia	\$723	29	Arkansas	\$403
5	Hawaii	\$723	30	Tennessee	\$393
6	N. Dakota	\$721	31	Michigan	\$393
7	Nevada	\$670	32	FLORIDA	\$383
8	N. Hampshire	\$662	33	Oregon	\$366
9	Maryland	\$643	34	Oklahoma	\$360
10	Pennsylvania	\$619	35	Iowa	\$359
11	Rhode Island	\$617	36	Massachusetts	\$359
12	Illinois	\$562	37	Colorado	\$350
13	New York	\$552	38	Alaska	\$350
14	Maine	\$541	39	New Mexico	\$336
15	Montana	\$540	40	California	\$331
16	Delaware	\$516	41	Kansas	\$313
17	Indiana	\$515	42	Virginia	\$302
18	Kentucky	\$505	43	Utah	\$294
19	Texas	\$502	44	Nebraska	\$288
20	Alabama	\$500	45	Idaho	\$276
21	Washington	\$491	46	Wyoming	\$274
22	Wisconsin	\$475	47	Missouri	\$269
23	Louisiana	\$473	48	Arizona	\$264
24	Mississippi	\$468	49	S. Carolina	\$262
25	Ohio	\$466	50	Georgia	\$217
26	S. Dakota	\$450			

Source: Florida TaxWatch from U.S. Department of Commerce data, February 2016. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2014	32	\$383	86.8%
2013	30	\$397	90.1%
2009	22	\$418	110.6%
2006	19	\$426	117.1%
2003	22	\$330	107.4%

PER CAPITA STATE PERSONAL INCOME TAX COLLECTIONS, FY2014

1	New York	\$2,179	26	Arkansas	\$878
2	Connecticut	\$2,161	27	Kansas	\$867
3	Massachusetts	\$1,968	28	Kentucky	\$851
4	California	\$1,761	29	Pennsylvania	\$845
5	Minnesota	\$1,752	30	Idaho	\$824
6	Oregon	\$1,684	31	Michigan	\$795
7	New Jersey	\$1,342	32	Oklahoma	\$766
8	Virginia	\$1,311	33	Indiana	\$744
9	Maryland	\$1,305	34	Ohio	\$727
10	Illinois	\$1,246	35	S. Carolina	\$713
11	Hawaii	\$1,234	36	N. Dakota	\$681
12	Wisconsin	\$1,181	37	Alabama	\$663
13	Nebraska	\$1,132	38	New Mexico	\$622
14	Delaware	\$1,118	39	Louisiana	\$594
15	Vermont	\$1,077	40	Mississippi	\$557
16	Colorado	\$1,065	41	Arizona	\$518
17	Maine	\$1,064	42	N. Hampshire	\$70
18	N. Carolina	\$1,050	43	Tennessee	\$37
19	Montana	\$1,044		Alaska	No Tax
20	Rhode Island	\$1,033		FLORIDA	NO TAX
21	Iowa	\$1,031		Nevada	No Tax
22	Utah	\$988		S. Dakota	No Tax
	U.S. Average	\$978		Texas	No Tax
23	West Virginia	\$957		Washington	No Tax
24	Georgia	\$893		Wyoming	No Tax
25	Missouri	\$886			

Source: Florida TaxWatch from U.S. Department of Commerce data, February 2016. Some rankings appear to be equal due to rounding.

PER CAPITA STATE CORPORATE INCOME TAX COLLECTIONS, FY2014

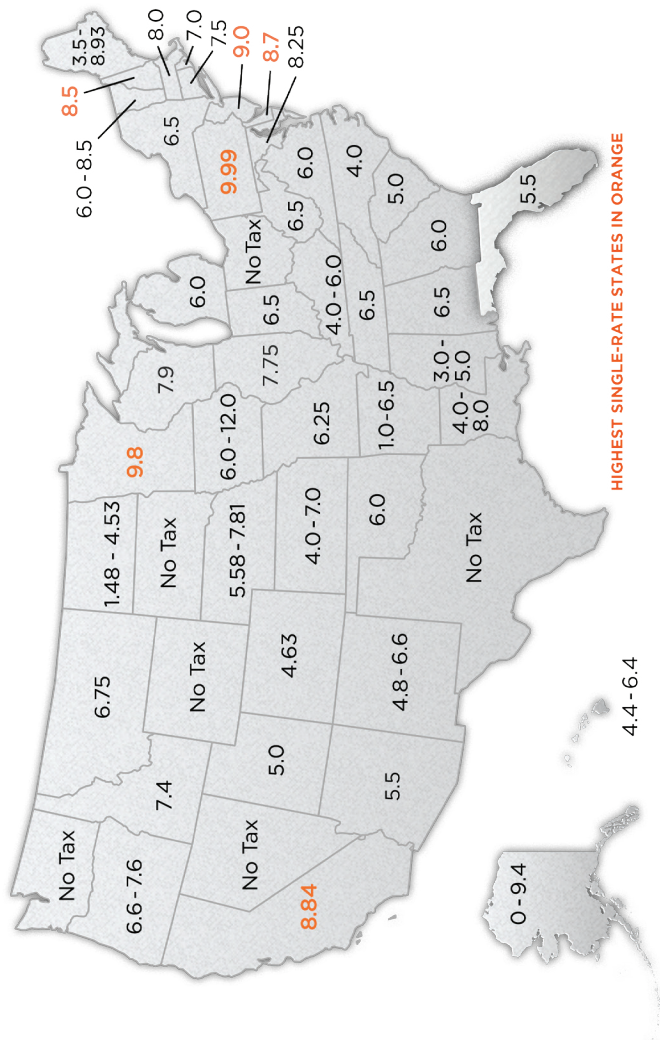
1	Alaska	\$555	26	Oregon	\$125
2	N. Hampshire	\$410	27	Iowa	\$125
3	N. Dakota	\$342	28	Idaho	\$117
4	Illinois	\$333	29	Rhode Island	\$114
5	Massachusetts	\$326	30	Kansas	\$114
6	Delaware	\$300	31	West Virginia	\$110
7	New Jersey	\$265	32	Utah	\$105
8	New York	\$247	33	Louisiana	\$104
9	Minnesota	\$242	34	FLORIDA	\$103
10	California	\$229	35	Oklahoma	\$103
11	Tennessee	\$180	36	New Mexico	\$99
12	Pennsylvania	\$180	37	Georgia	\$94
13	Mississippi	\$176	38	Virginia	\$89
14	Connecticut	\$174	39	Hawaii	\$89
15	Wisconsin	\$172	40	Michigan	\$89
16	Vermont	\$169	41	Arizona	\$86
17	Maryland	\$165	42	Alabama	\$84
18	Nebraska	\$163	43	S. Carolina	\$68
19	Kentucky	\$153	44	Missouri	\$59
20	Montana	\$147	45	S. Dakota	\$29
	U.S. Average	\$146		Nevada	No Tax
21	Maine	\$138		Ohio	No Tax
22	N. Carolina	\$138		Texas	No Tax
23	Colorado	\$135		Washington	No Tax
24	Arkansas	\$135		Wyoming	No Tax
25	Indiana	\$132			

Source: Florida TaxWatch from U.S. Department of Commerce data, February 2016. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2014	34	\$103	70.5%
2013	35	\$106	74.1%
2009	28	\$99	77.3%
2006	31	\$133	83.5%
2003	21	\$72	73.8%

STATE CORPORATE INCOME TAX RATES JANUARY 2016



Source: National Federation of Tax Administrators, Tax Foundation, and Florida TaxWatch, February 2016.

Ohio, Texas and Washington do not levy a corporate income tax but do levy a gross receipts tax. Delaware and Virginia levy both a corporate income tax and a gross receipts tax.

PER CAPITA STATE LICENSE TAX COLLECTIONS, FY2014

1	Delaware	\$1,399	26	Hawaii	\$158
2	S. Dakota	\$327	27	Michigan	\$153
3	N. Dakota	\$311	28	Massachusetts	\$150
4	Montana	\$308	29	Maryland	\$143
5	Oklahoma	\$274	30	Kansas	\$136
6	Iowa	\$261	31	New Mexico	\$135
7	Wyoming	\$254	32	Texas	\$131
8	Ohio	\$253	33	Rhode Island	\$125
9	Oregon	\$243	34	Arkansas	\$124
10	Minnesota	\$242	35	Colorado	\$124
11	California	\$231	36	Connecticut	\$120
12	Nevada	\$216	37	FLORIDA	\$108
13	N. Hampshire	\$211	38	Kentucky	\$107
14	Illinois	\$208	39	S. Carolina	\$98
15	Tennessee	\$205	40	Virginia	\$96
16	Washington	\$202	41	New York	\$96
17	Idaho	\$195	42	Utah	\$95
18	Alaska	\$193	43	Missouri	\$93
19	Maine	\$191	44	Louisiana	\$92
20	Mississippi	\$187	45	Indiana	\$90
21	Wisconsin	\$181	46	West Virginia	\$83
22	Pennsylvania	\$180	47	Alabama	\$80
23	Vermont	\$175	48	Nebraska	\$68
24	New Jersey	\$170	49	Arizona	\$65
25	N. Carolina	\$162	50	Georgia	\$61
U.S. Average		\$161			

Source: Florida TaxWatch from U.S. Department of Commerce data, February 2016. Some rankings appear to be equal due to rounding.

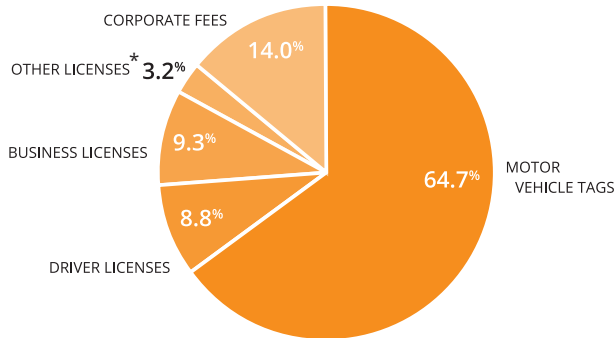
FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2013	37	\$108	67.1%
2013	39	\$102	58.0%
2009	42	\$98	61.3%
2006	37	\$105	69.6%
2003	31	\$103	83.6%

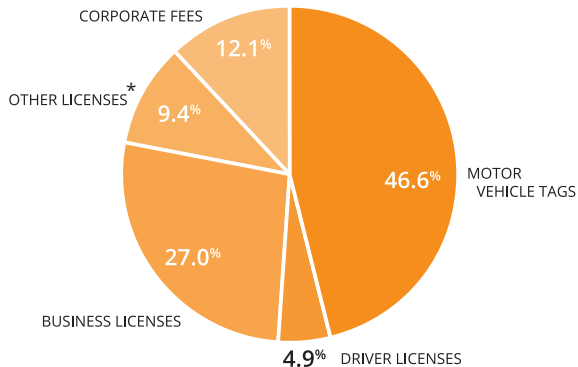
PERCENTAGE OF TOTAL LICENSE TAXES BY SOURCE FY2013

PER CAPITA DOCUMENTARY STAMP & STOCK TRANSFER TAX COLLECTIONS, FY2014

FLORIDA



UNITED STATES **



Source: Florida TaxWatch from U.S. Department of Commerce data, February 2016. Figures may not add to 100% due to rounding.

* "Other" license category includes hunting & fishing, alcoholic beverage, utilities, and amusement licenses.

** All-state averages include Florida.

1	FLORIDA	\$107	26	Iowa	\$5
2	Washington	\$92	27	N. Carolina	\$5
3	N. Hampshire	\$81	28	Illinois	\$4
4	Delaware	\$78	29	Oklahoma	\$4
5	Hawaii	\$54	30	Missouri	\$2
6	New York	\$53	31	Georgia	\$1
7	Vermont	\$49	32	Oregon	\$1
8	Connecticut	\$48	33	Kentucky	\$1
9	New Jersey	\$42	34	S. Dakota	< \$1
10	Virginia	\$37		Alaska	No Tax
11	Massachusetts	\$37		Arizona	No Tax
12	Pennsylvania	\$34		California	No Tax
13	Minnesota	\$31		Colorado	No Tax
14	Maryland	\$27		Idaho	No Tax
15	Tennessee	\$26		Indiana	No Tax
16	Michigan	\$24		Kansas	No Tax
17	Nevada	\$23		Louisiana	No Tax
	U.S. Average	\$21		Mississippi	No Tax
18	Maine	\$19		Montana	No Tax
19	Rhode Island	\$17		New Mexico	No Tax
20	S. Carolina	\$13		N. Dakota	No Tax
21	Arkansas	\$11		Ohio	No Tax
22	Wisconsin	\$9		Texas	No Tax
23	Alabama	\$8		Utah	No Tax
24	West Virginia	\$6		Wyoming	No Tax
25	Nebraska	\$5			

Source: Florida TaxWatch from U.S. Department of Commerce data, February 2016. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2013	1	\$107	509.5%
2013	2	\$100	500.0%
2009	1	\$72	444.4%
2006	1	\$276	690.3%
2003	1	\$146	675.0%

STATE CIGARETTE TAX RATES CENTS PER PACK, JANUARY 2016

1	New York	435	26	Texas	141
2	Rhode Island	375	27	Iowa	136
3	Connecticut ¹	365	28	FLORIDA	133.9
4	Massachusetts	351	29	Oregon	132
5	Hawaii	320	30	Kansas	129
6	Vermont	308	31	Arkansas	115
7	Washington	302.5	32	Oklahoma	103
8	Minnesota ²	300	33	Indiana	99.5
9	New Jersey	270	34	California	87
10	Wisconsin	252	35	Louisiana	86
11	Alaska	200	36	Colorado	84
12	Arizona	200	37	Mississippi	68
13	Maine	200	38	Alabama	67.5
14	Maryland	200	39	Nebraska	64
15	Michigan	200	40	Tennessee	62
16	Illinois	198	41	Kentucky	60
17	Nevada	180	42	Wyoming	60
18	N. Hampshire	178	43	Idaho	57
19	Montana	170	44	S. Carolina	57
20	Utah	170	45	West Virginia	55
21	New Mexico	166	46	N. Carolina	45
22	Delaware	160	47	N. Dakota	44
23	Ohio	160	48	Georgia	37
24	Pennsylvania	160	49	Virginia	30
25	S. Dakota	153	50	Missouri	17
	U. S. Median	153.0			

Alabama, Illinois, Missouri, New York City, Tennessee, and Virginia have some local cigarette taxes

(1) rate scheduled to increase to \$3.90 on 7/1/16;

(2) also imposes a cigarette sales tax of 54.3 cents

Tax rates based on a standard 20 cigarette pack.

Source: Florida TaxWatch from Federation of Tax Administrators data, February 2016.

STATE TAX RATES ON BEER DOLLARS PER GALLON, JANUARY 2016

1	Tennessee ²	\$1.29	26	Colorado	\$0.23
2	Alabama ⁴	\$1.07	26	Illinois	\$0.23
3	Georgia ⁴	\$1.01	28	Michigan	\$0.20
4	Hawaii	\$0.93	28	Arkansas ^{1,3}	\$0.20
5	Kentucky ²	\$0.84	28	Texas	\$0.20
6	S. Carolina	\$0.77	31	Iowa	\$0.19
7	Delaware	\$0.64	32	Kansas	\$0.18
8	N. Carolina	\$0.62	32	Ohio	\$0.18
9	Maryland ³	\$0.49	32	West Virginia	\$0.18
10	FLORIDA	\$0.48	35	Alaska	\$0.16
11	Minnesota ³	\$0.47	35	Connecticut	\$0.16
12	Mississippi	\$0.43	35	Nevada	\$0.16
13	Utah	\$0.41	38	Idaho	\$0.15
13	New Mexico	\$0.41	39	New York	\$0.14
15	Oklahoma	\$0.40	39	Montana	\$0.14
16	N. Dakota	\$0.39	41	New Jersey	\$0.12
17	Maine	\$0.35	41	Rhode Island ¹	\$0.12
17	Arizona	\$0.35	41	Indiana	\$0.12
19	Louisiana	\$0.32	44	Massachusetts	\$0.11
20	Nebraska	\$0.31	45	Oregon	\$0.08
21	N. Hampshire	\$0.30	45	California	\$0.08
22	S. Dakota	\$0.27	45	Pennsylvania	\$0.08
22	Vermont	\$0.27	48	Wisconsin	\$0.06
24	Washington	\$0.26	48	Missouri	\$0.06
25	Virginia	\$0.26	50	Wyoming	\$0.02
	U.S. Median	\$0.25			

Source: Distilled Spirits Council of the US, Tax Foundation and Florida TaxWatch. February 2016.

Note: Rates are those applicable to off-premises sales of 4.7% alcohol by volume distilled in 12 ounce containers. Does not include the federal tax of 58 cents per gallon.

1 Includes case fees and/or bottle fees which may vary with the size of container.

2 Includes the wholesale tax rate in Kentucky (11%) and Tennessee (17%), converted into a gallonage excise tax rate.

3 Includes sales taxes specific to alcohol beverage

4 Includes the statewide local rate in Alabama (\$0.52) and Georgia (\$0.53).

STATE TAX RATES ON SPIRITS
DOLLARS PER GALLON, JANUARY 2016

License States

Control States¹

1	Washington ^{5,6}	\$33.54	1	Oregon	\$22.74
2	Alaska ²	\$12.80	2	Virginia	\$19.86
3	Minnesota ^{3,5}	\$8.67	3	Alabama	\$18.25
4	Illinois ²	\$8.55	4	Utah	\$12.75
5	Kentucky ⁴	\$7.54	5	Iowa	\$12.52
6	Arkansas ^{3,5}	\$6.88	6	N. Carolina	\$12.48
7	FLORIDA²	\$6.50	7	Michigan	\$11.94
8	New York ²	\$6.44	8	Idaho	\$10.94
9	New Mexico	\$6.06	9	Ohio	\$9.86
10	Hawaii	\$5.98		Control Median	\$9.86
11	Oklahoma	\$5.56	10	Montana	\$9.77
12	New Jersey	\$5.50	11	Mississippi	\$7.74
13	S. Carolina ³	\$5.42	12	Vermont	\$7.71
14	Connecticut ²	\$5.40	13	Pennsylvania	\$7.23
14	Rhode Island ²	\$5.40	14	Maine	\$5.82
16	N. Dakota ^{2,5}	\$4.66	15	West Virginia	\$2.11
17	Maryland ^{2,5}	\$4.64	16	N. Hampshire	No Tax
	License Median	\$4.64	16	Wyoming	No Tax
18	S. Dakota ^{2,5}	\$4.63	Source: Distilled Spirits Council of the US, Tax Foundation and FL TaxWatch, February 2016.		
19	Tennessee ³	\$4.46			
20	Massachusetts ²	\$4.05	Note: Rates are those applicable to off-premise sales of 40% alcohol by volume distilled spirits in 750ml containers. Does not include the federal tax of \$13.50 per gallon.		
21	Georgia ²	\$3.79			
22	Delaware ²	\$3.75	1 In control states (where government controls sales) products are subject to ad valorem and excise taxes.		
22	Nebraska	\$3.75			
24	Nevada ²	\$3.60	2 Different rates also applicable according to alcohol content, place of production, size of container, place purchased.		
25	California ²	\$3.30			
26	Wisconsin	\$3.25	3 Includes case fees and/or bottle fees which may vary with the size of container.		
27	Arizona	\$3.00			
28	Indiana ²	\$2.68	4 Includes the wholesale tax rate of 11%, converted into a gallonage excise tax rate.		
29	Kansas	\$2.50			
29	Louisiana ²	\$2.50	5 Includes sales taxes specific to alcoholic beverage.		
31	Texas ²	\$2.40			
32	Colorado	\$2.28	6 Includes the retail (17%) and distributor (10%) license fees, converted into a gallonage excise tax rate.		
33	Missouri	\$2.00			

STATE TAX RATES ON TABLE WINE
DOLLARS PER GALLON, JANUARY 2016

1	Kentucky ²	\$3.30	26	Arizona	\$0.84
2	Alaska	\$2.50	27	Connecticut	\$0.72
3	FLORIDA	\$2.25	27	Oklahoma	\$0.72
4	Iowa	\$1.75	29	Nevada	\$0.70
5	Alabama	\$1.70	30	Oregon	\$0.67
5	New Mexico	\$1.70	31	Maine	\$0.60
7	Georgia	\$1.51	32	Massachusetts	\$0.55
7	Virginia	\$1.51	32	Vermont	\$0.55
9	Rhode Island	\$1.40	34	Michigan	\$0.51
10	Illinois	\$1.39	35	Indiana	\$0.47
11	Hawaii	\$1.38	36	Idaho	\$0.45
12	Arkansas ^{1,3}	\$1.35	37	Missouri	\$0.42
12	Maryland ³	\$1.35	38	Ohio	\$0.32
14	Tennessee ¹	\$1.27	38	Colorado	\$0.32
14	S. Dakota ³	\$1.27	40	Kansas	\$0.30
16	Minnesota ^{1,3}	\$1.18	40	New York	\$0.30
17	S. Carolina	\$1.08	42	Wisconsin	\$0.25
18	N. Dakota	\$1.06	43	Texas	\$0.20
18	Montana	\$1.06	43	California	\$0.20
20	West Virginia	\$1.00	45	Louisiana	\$0.11
20	N. Carolina	\$1.00		Mississippi	N/A*
22	Delaware	\$0.97		N. Hampshire	N/A
23	Nebraska	\$0.95		Pennsylvania	N/A
	U.S. Median	\$0.95		Utah	N/A
24	New Jersey	\$0.88		Wyoming	N/A
25	Washington	\$0.87			

Source: Distilled Spirits Council of the US, Tax Foundation and Florida TaxWatch, February 2016.

Note: Rates are those applicable to off-premises sales of 11% alcohol by volume distilled in 750ml containers. Does not include the federal tax of \$1.07 per gallon.

1 Includes case fees and/or bottle fees which may vary with the size of container.

2 Includes the wholesale tax rate of 11%, converted into a gallonage excise tax rate.

3 Includes sales taxes specific to alcohol beverage

N/A - Control states, where products may be subject to ad valorem markup and excise taxes.

STATE TAXES ON CANDY & SOFT DRINKS
JANUARY 2016

Color code:

- Not treated as groceries, which are exempt from sales tax in that state
- Treated as groceries, which are not exempt from sales tax in that state
- Groceries taxed at lower than standard sales tax rate in that state

1	Indiana	7.00%	26	Colorado	2.90%
1	Mississippi	7.00%	27	Virginia	2.50%
1	New Jersey	7.00%	28	Utah	1.75%
1	Rhode Island	7.00%	29	Arkansas	1.50%
5	Minnesota	6.88%	30	Missouri	1.23%
6	Kansas	6.50%	31	California*	ex/7.5%
7	Connecticut	6.35%	32	Washington*	ex/6.5%
8	Illinois	6.25%	33	Pennsylvania*	ex/6.0%
8	Texas	6.25%	34	Ohio*	ex/5.75%
10	Florida	6.00%	35	Arizona	exempt
10	Idaho	6.00%	35	Georgia	exempt
10	Iowa	6.00%	35	Louisiana	exempt
10	Kentucky	6.00%	35	Massachusetts	exempt
10	Maryland	6.00%	35	Michigan	exempt
10	West Virginia*	6.00%	35	Nebraska	exempt
16	Maine	5.50%	35	Nevada	exempt
17	N. Dakota	5.00%	35	New Mexico	exempt
17	Tennessee	5.00%	35	S. Carolina	exempt
17	Wisconsin	5.00%	35	Vermont	exempt
20	N. Carolina	4.75%	35	Wyoming	exempt
21	Oklahoma	4.50%		Alaska	No Sales Tax
22	Alabama	4.00%		Delaware	No Sales Tax
22	Hawaii	4.00%		Montana	No Sales Tax
22	New York	4.00%		N. Hampshire	No Sales Tax
22	S. Dakota	4.00%		Oregon	No Sales Tax

Source: Florida TaxWatch from Tax Foundation data, February 2016.

* State treats candy and soft drinks differently; soft drinks are taxed at sales tax rate.

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LOCAL TAXES & REVENUES

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PER CAPITA LOCAL OWN SOURCE* REVENUE FY2013

1	New York	\$5,707	26	Virginia	\$2,665
2	Wyoming	\$4,541	27	Missouri	\$2,634
3	New Jersey	\$3,784	28	Georgia	\$2,590
4	Alaska	\$3,675	29	Oregon	\$2,582
5	Colorado	\$3,650	30	Nevada	\$2,561
6	California	\$3,390	31	N. Carolina	\$2,477
7	Nebraska	\$3,314	32	S. Dakota	\$2,431
8	Illinois	\$3,210	33	Maine	\$2,412
9	Connecticut	\$3,180	34	Alabama	\$2,359
10	Maryland	\$3,119	35	Tennessee	\$2,339
11	Washington	\$3,105	36	Indiana	\$2,315
12	Kansas	\$3,054	37	Mississippi	\$2,249
13	Iowa	\$3,018	38	Arizona	\$2,210
	U.S. Average	\$3,004	39	Michigan	\$2,178
14	FLORIDA	\$2,968	40	Utah	\$2,079
15	Louisiana	\$2,880	41	Montana	\$2,031
16	N. Hampshire	\$2,870	42	Oklahoma	\$2,001
17	Texas	\$2,862	43	Hawaii	\$1,918
18	Rhode Island	\$2,844	44	New Mexico	\$1,831
19	Ohio	\$2,819	45	Idaho	\$1,819
20	Pennsylvania	\$2,811	46	Kentucky	\$1,679
21	Minnesota	\$2,803	47	West Virginia	\$1,632
22	S. Carolina	\$2,766	48	Delaware	\$1,581
23	Massachusetts	\$2,760	49	Vermont	\$1,317
24	Wisconsin	\$2,700	50	Arkansas	\$1,289
25	N. Dakota	\$2,678			

Source: Florida TaxWatch from U.S. Department of Commerce data, February 2016. Some rankings appear to be equal due to rounding.

*For definition of Own Source Revenue, see page 3.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2013	14	\$2,968	98.8%
2012	12	\$3,024	103.0%
2009	6	\$3,451	119.0%
2006	6	\$2,955	113.9%
2002	8	\$2,272	109.3%

PER CAPITA LOCAL TAX COLLECTIONS FY2013

1	New York	\$4,317	26	FLORIDA	\$1,583
2	New Jersey	\$3,051	27	Oregon	\$1,582
3	Connecticut	\$2,764	28	Georgia	\$1,547
4	Maryland	\$2,427	29	N. Dakota	\$1,523
5	N. Hampshire	\$2,422	30	Minnesota	\$1,497
6	Illinois	\$2,371	31	Arizona	\$1,393
7	Rhode Island	\$2,339	32	Hawaii	\$1,391
8	Alaska	\$2,260	33	S. Carolina	\$1,374
9	Colorado	\$2,222	34	Nevada	\$1,367
10	Massachusetts	\$2,169	35	Utah	\$1,341
11	Nebraska	\$2,136	36	Tennessee	\$1,305
12	Wyoming	\$2,057	37	Michigan	\$1,232
13	Pennsylvania	\$1,970	38	Indiana	\$1,219
14	Wisconsin	\$1,931	39	N. Carolina	\$1,201
	U.S. Average	\$1,929	40	Montana	\$1,196
15	Virginia	\$1,927	41	Oklahoma	\$1,190
16	Texas	\$1,927	42	New Mexico	\$1,182
17	Ohio	\$1,898	43	Alabama	\$1,131
18	Maine	\$1,895	44	Kentucky	\$1,051
19	California	\$1,869	45	Delaware	\$999
20	Kansas	\$1,827	46	West Virginia	\$989
21	Louisiana	\$1,808	47	Mississippi	\$957
22	Iowa	\$1,755	48	Idaho	\$951
23	Washington	\$1,748	49	Vermont	\$830
24	S. Dakota	\$1,705	50	Arkansas	\$737
25	Missouri	\$1,619			

Source: Florida TaxWatch from U.S. Department of Commerce data, February 2016. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2013	26	\$1,583	82.1%
2012	25	\$1,644	83.9%
2009	11	\$1,962	106.6%
2006	16	\$1,631	99.3%
2002	21	\$1,171	90.9%

PER CAPITA LOCAL PROPERTY TAX COLLECTIONS, FY2013

1	New Jersey	\$2,994	26	N. Dakota	\$1,153
2	Connecticut	\$2,728	27	Montana	\$1,153
3	New York	\$2,499	28	Michigan	\$1,131
4	N. Hampshire	\$2,389	29	S. Carolina	\$1,081
5	Rhode Island	\$2,280	30	Washington	\$1,078
6	Massachusetts	\$2,077	31	Georgia	\$1,008
7	Illinois	\$1,978	32	Missouri	\$973
8	Maine	\$1,878	33	Indiana	\$969
9	Wisconsin	\$1,820	34	Utah	\$959
10	Alaska	\$1,786	35	Hawaii	\$949
11	Nebraska	\$1,654	36	N. Carolina	\$908
12	Wyoming	\$1,612	37	Arizona	\$899
13	Texas	\$1,572	38	Nevada	\$894
14	Iowa	\$1,519	39	Idaho	\$892
15	Virginia	\$1,433	40	Mississippi	\$892
	U.S. Average	\$1,403	41	Tennessee	\$841
16	Minnesota	\$1,401	42	Louisiana	\$840
17	Kansas	\$1,400	43	Delaware	\$829
18	Maryland	\$1,383	44	West Virginia	\$794
19	Pennsylvania	\$1,372	45	Vermont	\$782
20	Colorado	\$1,343	46	New Mexico	\$651
21	California	\$1,320	47	Kentucky	\$606
22	Oregon	\$1,285	48	Oklahoma	\$598
23	S. Dakota	\$1,238	49	Alabama	\$482
24	FLORIDA	\$1,223	50	Arkansas	\$314
25	Ohio	\$1,216			

Source: Florida TaxWatch from U.S. Department of Commerce data, February 2016. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2013	24	\$1,223	87.2%
2012	22	\$1,279	92.3%
2009	12	\$1,600	117.3%
2006	13	\$1,269	107.4%
2003	20	\$922	98.3%

PER CAPITA LOCAL TRANSACTION TAX COLLECTIONS, FY2013

1	Louisiana	\$927	26	N. Carolina	\$257
2	New York	\$809	27	Nebraska	\$235
3	Colorado	\$782	28	Ohio	\$188
4	Oklahoma	\$571	29	Iowa	\$177
5	Washington	\$564	30	S. Carolina	\$132
6	New Mexico	\$506	31	Maryland	\$132
7	Georgia	\$499	32	Kentucky	\$127
8	Alabama	\$475	33	Oregon	\$105
9	Missouri	\$472	34	Pennsylvania	\$102
10	Arizona	\$430	35	Wisconsin	\$79
11	S. Dakota	\$426	36	West Virginia	\$70
12	California	\$416	37	Minnesota	\$57
13	Arkansas	\$411	38	Massachusetts	\$49
14	Alaska	\$407	39	Mississippi	\$37
15	Tennessee	\$399	40	Indiana	\$35
16	Kansas	\$388	41	Vermont	\$32
17	Wyoming	\$359	42	Michigan	\$28
18	Nevada	\$354	43	Rhode Island	\$26
19	Utah	\$337	44	New Jersey	\$19
20	Illinois	\$333	45	Idaho	\$17
	U.S. Average	\$325	46	Delaware	\$16
21	Virginia	\$324	47	Montana	\$9
22	Texas	\$320	48	Maine	\$5
23	N. Dakota	\$312		Connecticut	No Tax
24	Hawaii	\$292		N. Hampshire	No Tax
25	FLORIDA	\$275			

Source: Florida TaxWatch from U.S. Department of Commerce data, February 2016. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2013	25	\$275	84.6%
2012	24	\$284	90.4%
2009	25	\$263	88.9%
2006	23	\$259	96.6%
2003	22	\$209	97.2%

1.50%	Calhoun, DeSoto, Escambia, Gadsden, Leon, Liberty, Madison, Monroe
1%	Baker, Bradford, Charlotte, Clay, Columbia, Dixie, Duval, Flagler, Franklin, Gilchrist, Glades, Gulf, Hamilton, Hardee, Hendry, Highlands, Hillsborough, Holmes, Indian River, Jefferson, Lafayette, Lake, Levy, Miami-Dade, Nassau, Okeechobee, Osceola, Pasco, Pinellas, Polk, Putnam, Sarasota, Seminole, Sumter, Suwannee, Taylor, Union, Walton, ¹ Wakulla, Washington
0.50%	Bay, Brevard, Hernando, ² Jackson, ³ Manatee, Orange, St. Lucie, St. Johns, ⁴ Santa Rosa, Volusia
No Tax	Alachua, Broward, Citrus, Collier, Lee, Marion, Martin, Okaloosa, Palm Beach

Source: Florida Department of Revenue and Florida TaxWatch, February 2016.

1 Walton 0.5% surtax expired on December 31, 2015.

2 Hernando enacted its rate of 0.5% in January 2016.

3 Jackson rate of 0.5% will re-enact on July 1, 2016.

4 St. Johns 0.5% rate enacted January 1, 2016.

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