



2015 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 50 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* is among the lowest in the nation, higher than only New Hampshire and Georgia (see p. 21), but when all state and local "own source revenues"*** are included, providing a more complete picture of overall government revenues, Florida ranks 36th 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 49th (see p. 20), whereas Florida's combined "Per Capita State & Local Own Source Revenue" ranking is 36th (see p. 8); and Florida's "Total Per Capita State Tax Collections" ranking is 48th (see p. 21), whereas Florida's "Per Capita State & Local Tax Collections" ranking is 44th (see p. 11).

However, falling property values in Florida led to a five-year, 23 percent decrease in property tax collections, causing Florida's local tax collections ranking to fall as well (see p. 42).

State Taxes. From 2006 to 2013, Florida's "State Tax Collections" decreased 11.8 percent, by far the largest drop in the nation (see p. 22), while the 50-state average increase in collections was 18.3 percent. In fact, only one other state saw a decrease during the same period: Louisiana (-5.4 percent).

Despite an increase of \$108 per Floridian compared to the previous year, the most recent data (FY2013) show that Florida's "Per Capita State Tax Collections" fell to 48th nationally (see p. 21) and the "Per Capita

State Own Source Revenue" ranking fell to 49th (see p. 20); both of which are the lowest rankings since Florida TaxWatch has been tracking them. State "Per Capita State Tax Collections" equal 6.1 percent of the average Floridian's personal income, which is lower than the national average of 7.9 percent and ranks 48th nationally (see p. 8).

Local Taxes. Florida ranks 12th nationally in "Per Capita Local Own Source Revenue" (see p. 40), and 25th in "Per Capita Local Tax Collections" (see p. 41). Florida's "Per Capita Local Tax Collections" equal 7.3 percent of the average Floridian's personal income, ranking Florida 5th among the states and higher than the national average of 6.6 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 any other state. In fact, more than half (54.8 percent) of all government revenues in Florida are raised by local governments, which is the highest percentage in the nation (see p. 14). Despite this reliance, falling property tax collections have lowered Florida's rankings.

* 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 FY2013 is the average between July 1, 2012 and July 1, 2013.

** "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 rank 36th. These per capita collections have increased only 3.1 percent since 2006, when Florida ranked 22nd, representing the third smallest growth in the nation (see pp. 8-9).
- Florida's state revenues are significantly less than the U.S. Average. "Per Capita State Own Source Revenue" is 71.1% of the U.S. Average (Florida per capita is \$2,495 compared to the U.S. Average of \$3,511, a difference of \$1,016); "Per Capita State Tax Collections" are 67.5 percent of the U.S. Average (Florida per capita is \$1,816 compared to the U.S. Average of \$2,692, a difference of \$876) (see pp. 20-21).
- While Florida's state tax burden is very low compared to the other states, the local tax burden is much higher. Florida's "Per Capita State Own Source Revenue" and "Per Capita State Tax Collections" rank 49th and 48th, respectively (see pp. 20 and 21), whereas "Per Capita Local Own Source Revenue" and "Per Capita Local Tax Collections" rank 12th and 25th, respectfully (see pp. 40-41).
- Florida relies more heavily on local revenue to fund government than any other state. Florida local governments account for 54.8 percent of Florida's total state and local revenue, the highest percentage in the nation (see p. 14).
- State revenues equal 6.1 percent of Floridians' personal income, and local revenues take out 7.3 percent. This compares to the national average of 7.9 percent and 6.6 percent, respectively (see p. 8).
- Florida relies more heavily on transaction taxes than most states. Transaction taxes (general and selective sales taxes) account for 82.9 percent of all Florida's state tax collections, compared to the national average of 46.5 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 \$63 from FY2012 to FY2013, elevating the ranking to 8th for FY2013 (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 12th and 14th, respectively (see p. 13).
- Florida has the 4th highest "State & Local Cell Phone Tax Rates" in the nation. At 16.6%, the cell phone tax rate is significantly higher than the U.S. Average of 11.2% and than the state's general sales tax rate (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 \$100 in 2013, the nation's second 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 36.5 percent of its tax revenue (see p. 28).
- Businesses pay more than half (53 percent) of all state and local taxes in Florida. This is the 10th highest percentage in the nation and higher than the national average of 45 percent (see p. 17).

SUMMARY OF TAX RANKINGS

STATE AND LOCAL (FY2012)	FLORIDA	RANK ¹	U.S. AVG.
Own Source Revenue ²	\$5,518	36	\$6,448
Total Taxes	\$3,360	44	\$4,445
Transaction Taxes ³	\$1,702	15	\$1,526
STATE (FY2013)			
Own Source Revenue ⁴	\$2,495	49	\$3,511
Total Taxes	\$1,816	48	\$2,692
General Sales Taxes	\$1,067	8	\$810
Selective Taxes	\$438	27	\$442
Transaction Taxes	\$1,505	10	\$1,251
Documentary Stamp Taxes	\$100	2	\$20
License Taxes	\$102	39	\$176
Corporate Income Taxes	\$106	35	\$143
Personal Income Taxes	No Tax	No Tax	\$984
LOCAL (FY2012)			
Own Source Revenue	\$3,024	12	\$2,937
Taxes	\$1,644	25	\$1,885
Property Taxes	\$1,279	22	\$1,386
Transaction Taxes	\$284	24	\$314
PERCENTAGE OF STATE & LOCAL REVENUE FROM LOCAL SOURCES	54.8%	1	45.5%
REVENUE PER \$1000 PERSONAL INCOME			
State and Local	\$13.38	39	\$14.51
State	\$6.05	48	\$7.90
Local	\$7.33	5	\$6.61

Source: Florida TaxWatch from U.S. Department of Commerce data, April 2015.

Figures are per capita except where noted. 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 FY2013 is the average between July 1, 2012 and July 1, 2013.

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 FY2012, all state tax data is FY2013.

STATE & LOCAL TAXES & REVENUE

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PER CAPITA STATE & LOCAL OWN SOURCE* REVENUE FY2012

1	Alaska	\$19,276	26	Ohio	\$5,994
2	N. Dakota	\$12,159	27	New Mexico	\$5,984
3	Wyoming	\$11,286	28	Louisiana	\$5,885
4	New York	\$10,194	29	West Virginia	\$5,849
5	Connecticut	\$8,271	30	N. Hampshire	\$5,739
6	New Jersey	\$7,886	31	Michigan	\$5,671
7	Delaware	\$7,567	32	S. Carolina	\$5,625
8	Massachusetts	\$7,493	33	N. Carolina	\$5,618
9	Hawaii	\$7,338	34	Indiana	\$5,614
10	Minnesota	\$7,213	35	Texas	\$5,538
11	California	\$7,061	36	Florida	\$5,518
12	Rhode Island	\$6,996	37	Utah	\$5,507
13	Iowa	\$6,952	38	Oklahoma	\$5,458
14	Vermont	\$6,922	39	Montana	\$5,416
15	Maryland	\$6,797	40	Nevada	\$5,358
16	Kansas	\$6,695	41	Mississippi	\$5,326
17	Illinois	\$6,674	42	S. Dakota	\$5,183
18	Washington	\$6,550	43	Alabama	\$5,121
19	Wisconsin	\$6,496	44	Kentucky	\$5,109
	U.S. Average	\$6,448	45	Missouri	\$5,094
20	Colorado	\$6,435	46	Arkansas	\$5,060
21	Nebraska	\$6,388	47	Arizona	\$4,922
22	Pennsylvania	\$6,273	48	Georgia	\$4,867
23	Virginia	\$6,203	49	Tennessee	\$4,742
24	Maine	\$6,128	50	Idaho	\$4,724
25	Oregon	\$6,118			

Source: Florida TaxWatch from U.S. Department of Commerce data, April 2015. 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
2012	36	\$5,518	85.6%
2011	33	\$5,559	88.8%
2009	24	\$5,914	95.8%
2006	22	\$5,691	97.2%
2002	28	\$4,338	94.1%

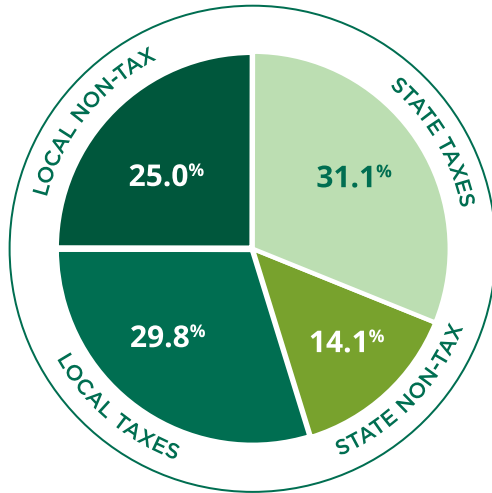
GROWTH IN STATE & LOCAL OWN SOURCE* REVENUE FY2006 TO FY2012

1	N. Dakota	131.4%	27	Rhode Island	16.8%
2	Alaska	62.6%	28	Kentucky	15.6%
3	Iowa	32.4%	29	Montana	15.4%
4	Kansas	30.1%		U.S. Average	15.4%
5	Wyoming	29.6%	30	Vermont	15.4%
6	Texas	26.0%	31	Delaware	15.4%
7	S. Dakota	24.6%	32	Pennsylvania	15.3%
8	Mississippi	23.8%	33	Nebraska	15.1%
9	Connecticut	22.1%	34	Louisiana	14.4%
10	N. Carolina	21.9%	35	Virginia	14.3%
11	Oklahoma	21.8%	36	Missouri	14.1%
12	Colorado	21.3%	37	New Jersey	13.2%
13	Washington	20.7%	38	Alabama	12.5%
14	Minnesota	20.5%	39	Tennessee	11.2%
15	Illinois	20.5%	40	Arizona	10.5%
16	New York	20.5%	41	New Mexico	10.3%
17	Hawaii	20.2%	42	California	10.3%
18	S. Carolina	19.4%	43	Idaho	9.0%
19	Wisconsin	18.9%	44	Ohio	8.4%
20	Maryland	17.7%	45	Georgia	7.7%
21	Utah	17.7%	46	Maine	6.7%
22	N. Hampshire	17.6%	47	Nevada	3.4%
23	Arkansas	17.6%	48	Florida	3.1%
24	Oregon	17.4%	49	Michigan	2.9%
25	Massachusetts	17.1%	50	Indiana	-2.8%
26	West Virginia	17.1%			

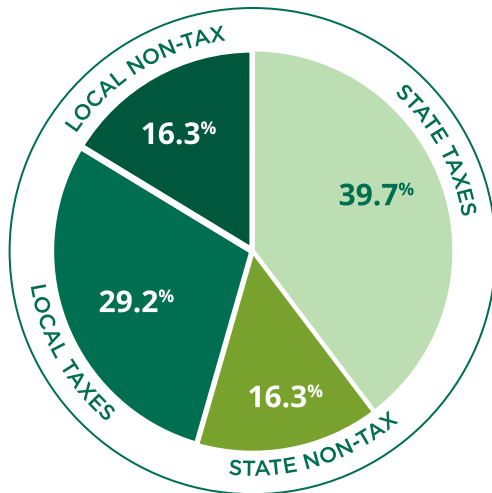
Source: Florida TaxWatch from U.S. Department of Commerce data, April 2015. Some rankings appear to be equal due to rounding.

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

FLORIDA



UNITED STATES*



Source: Florida TaxWatch from U.S. Department of Commerce data, April 2015. Figures may not add to 100% due to rounding.

* All-state averages include Florida.

1	Alaska	\$11,926	26	N. Hampshire	\$3,994
2	N. Dakota	\$9,556	27	Nevada	\$3,880
3	New York	\$7,756	28	West Virginia	\$3,806
4	Connecticut	\$6,949	29	Oregon	\$3,805
5	Wyoming	\$6,720	30	Texas	\$3,777
6	New Jersey	\$6,078	31	Indiana	\$3,756
7	Massachusetts	\$5,584	32	Louisiana	\$3,693
8	Hawaii	\$5,349	33	Michigan	\$3,667
9	Minnesota	\$5,240	34	New Mexico	\$3,629
10	Illinois	\$5,167	35	Montana	\$3,617
11	Maryland	\$5,148	36	N. Carolina	\$3,552
12	Vermont	\$5,134	37	Arkansas	\$3,531
13	Rhode Island	\$4,969	38	Oklahoma	\$3,493
14	California	\$4,848	39	S. Dakota	\$3,491
15	Wisconsin	\$4,635	40	Kentucky	\$3,434
16	Maine	\$4,621	41	Arizona	\$3,407
17	Delaware	\$4,599	42	Missouri	\$3,392
18	Pennsylvania	\$4,471	43	Utah	\$3,371
	U.S. Average	\$4,445	44	Florida	\$3,360
19	Iowa	\$4,417	45	Georgia	\$3,275
20	Nebraska	\$4,395	46	Mississippi	\$3,257
21	Kansas	\$4,346	47	Tennessee	\$3,108
22	Washington	\$4,291	48	Idaho	\$3,054
23	Colorado	\$4,109	49	S. Carolina	\$3,037
24	Virginia	\$4,070	50	Alabama	\$2,956
25	Ohio	\$4,055			

Source: Florida TaxWatch from U.S. Department of Commerce data, April 2015. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2012	44	\$3,360	75.6%
2011	37	\$3,420	79.8%
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, FY2012

1	Hawaii	\$2,869	26	Pennsylvania	\$1,441
2	Washington	\$2,605	27	Rhode Island	\$1,428
3	N. Dakota	\$2,561	28	Illinois	\$1,425
4	Wyoming	\$2,384	29	Alabama	\$1,414
5	Nevada	\$2,255	30	New Jersey	\$1,374
6	Louisiana	\$1,976	31	Maryland	\$1,352
7	New York	\$1,948	32	Nebraska	\$1,344
8	Connecticut	\$1,864	33	Maine	\$1,322
9	S. Dakota	\$1,846	34	Ohio	\$1,313
10	Tennessee	\$1,776	35	Michigan	\$1,308
11	New Mexico	\$1,773	36	Wisconsin	\$1,301
12	Minnesota	\$1,760	37	Utah	\$1,291
13	Texas	\$1,753	38	Kentucky	\$1,282
14	Arkansas	\$1,737	39	Missouri	\$1,264
15	Florida	\$1,702	40	Georgia	\$1,249
16	Kansas	\$1,674	41	N. Carolina	\$1,244
17	Arizona	\$1,652	42	Massachusetts	\$1,148
18	Vermont	\$1,574	43	Idaho	\$1,062
19	Indiana	\$1,547	44	S. Carolina	\$1,033
	U.S. Average	\$1,526	45	Virginia	\$1,020
20	Oklahoma	\$1,525	46	Alaska	\$745
21	Mississippi	\$1,510	47	N. Hampshire	\$663
22	Iowa	\$1,484	48	Delaware	\$553
23	California	\$1,476	49	Montana	\$552
24	Colorado	\$1,474	50	Oregon	\$456
25	West Virginia	\$1,447			

Source: Florida TaxWatch from U.S. Department of Commerce data, April 2015. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2012	15	\$1,702	111.5%
2011	12	\$1,697	114.9%
2009	7	\$1,719	121.4%
2006	5	\$1,946	138.8%
2002	6	\$1,375	121.9%

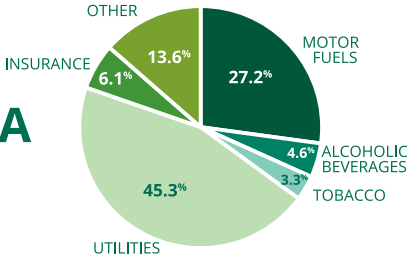
PER CAPITA STATE & LOCAL SELECTIVE SALES TAX COLLECTIONS BY SOURCE, FY2012

	FLORIDA	RANK	U.S. AVG
Utilities	\$270	1	\$92
Motor Fuels	\$162	12	\$133
Insurance	\$36	40	\$53
Alcoholic Beverage	\$27	14	\$21
Tobacco*	\$20	48	\$56

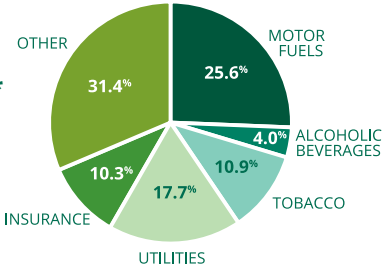
* Florida's tobacco tax number does not include the \$1 billion cigarette and tobacco surcharge passed by the 2009 Legislature, which is not reported to the Census Bureau as a tax. Including that surcharge, assuming data for other states includes all tobacco taxes and fees would put Florida's per capita collections at \$68 and its rank at 25th.

PERCENTAGE OF STATE & LOCAL SELECTIVE SALES TAX COLLECTIONS BY SOURCE

FLORIDA



UNITED STATES*



Source: Florida TaxWatch from U.S. Department of Commerce data, April 2015. Figures may not add to 100% due to rounding.

* All-state averages include Florida.

PERCENTAGE OF STATE & LOCAL REVENUE FROM LOCAL SOURCES, FY2012

1	Florida	54.8%	26	Pennsylvania	42.3%
2	New York	53.6%	27	Mississippi	41.9%
3	Georgia	53.6%	28	Oregon	41.7%
4	Colorado	53.3%	29	Virginia	41.3%
5	Texas	51.0%	30	Indiana	40.6%
6	Nebraska	49.3%	31	Wisconsin	39.9%
7	Missouri	48.9%	32	Rhode Island	39.5%
8	Louisiana	47.7%	33	Idaho	38.7%
9	N. Hampshire	47.6%	34	Utah	38.0%
10	Illinois	47.6%	35	Michigan	37.9%
11	Tennessee	47.4%	36	Maine	37.6%
12	S. Carolina	47.3%	37	Connecticut	37.0%
13	New Jersey	47.0%	38	Minnesota	36.9%
14	California	46.9%	39	Montana	36.5%
15	Washington	46.4%	40	Massachusetts	36.4%
16	S. Dakota	45.7%	41	Oklahoma	36.3%
17	Nevada	45.7%	42	Kentucky	35.2%
	U.S. Average	45.5%	43	New Mexico	29.6%
18	Ohio	45.0%	44	West Virginia	26.9%
19	Arizona	44.6%	45	Hawaii	24.9%
20	N. Carolina	44.6%	46	Arkansas	24.7%
21	Iowa	43.8%	47	N. Dakota	20.0%
22	Alabama	43.2%	48	Delaware	19.8%
23	Kansas	43.1%	49	Alaska	18.2%
24	Wyoming	42.6%	50	Vermont	17.8%
25	Maryland	42.6%			

Source: Florida TaxWatch from U.S. Department of Commerce data, April 2015. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2012	1	54.8%	120.3%
2011	2	55.6%	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, FY2012

1	N. Hampshire	58.1%	26	Utah	39.2%
2	New York	52.8%	27	Maine	38.5%
3	Colorado	51.6%	28	Massachusetts	38.4%
4	Texas	50.3%	29	Connecticut	38.2%
5	New Jersey	49.0%	30	California	37.3%
6	Florida	48.9%	31	Alabama	36.3%
7	Georgia	48.3%	32	Nevada	36.2%
8	S. Dakota	47.4%	33	N. Carolina	34.1%
9	Missouri	47.1%	34	Michigan	34.0%
10	Louisiana	47.0%	35	Wyoming	33.7%
11	Nebraska	46.3%	36	Oklahoma	33.4%
12	Rhode Island	45.9%	37	Indiana	33.4%
13	Illinois	45.5%	38	New Mexico	32.6%
14	Virginia	45.3%	39	Montana	32.1%
15	Ohio	44.6%	40	Idaho	30.5%
16	S. Carolina	43.7%	41	Kentucky	30.1%
17	Maryland	43.4%	42	Mississippi	28.4%
	U.S. Average	42.4%	43	Minnesota	26.9%
18	Pennsylvania	42.2%	44	Hawaii	25.6%
19	Iowa	41.5%	45	West Virginia	25.1%
20	Arizona	41.4%	46	Arkansas	20.3%
21	Oregon	41.1%	47	Delaware	20.2%
22	Kansas	40.7%	48	Alaska	18.7%
23	Washington	40.1%	49	N. Dakota	15.2%
24	Tennessee	40.0%	50	Vermont	14.2%
25	Wisconsin	39.6%			

Source: Florida TaxWatch from U.S. Department of Commerce data, April 2015. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2012	6	48.9%	115.36%
2011	5	50.1%	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, FY2012

1	S. Carolina	46.0%	27	Georgia	32.7%
2	Alabama	42.3%	28	S. Dakota	32.6%
3	Wyoming	40.5%	29	Ohio	32.3%
4	New Mexico	39.4%	30	Texas	31.8%
5	Delaware	39.2%	31	California	31.3%
6	Florida	39.1%	32	Nebraska	31.2%
7	Mississippi	38.9%		U.S. Average	31.1%
8	Utah	38.8%	33	Arizona	30.8%
9	Alaska	38.1%	34	N. Hampshire	30.4%
10	Oregon	37.8%	35	Arkansas	30.2%
11	Louisiana	37.2%	36	Rhode Island	29.0%
12	N. Carolina	36.8%	37	Pennsylvania	28.7%
13	Iowa	36.5%	38	Wisconsin	28.7%
14	Colorado	36.1%	39	Nevada	27.6%
15	Oklahoma	36.0%	40	Minnesota	27.4%
16	Idaho	35.4%	41	Hawaii	27.1%
17	Michigan	35.3%	42	Vermont	25.8%
18	Kansas	35.1%	43	Massachusetts	25.5%
19	West Virginia	34.9%	44	Maine	24.6%
20	Washington	34.5%	45	Maryland	24.3%
21	Tennessee	34.4%	46	New York	23.9%
22	Virginia	34.4%	47	New Jersey	22.9%
23	Missouri	33.4%	48	Illinois	22.6%
24	Montana	33.2%	49	N. Dakota	21.4%
25	Indiana	33.1%	50	Connecticut	16.0%
26	Kentucky	32.8%			

Source: Florida TaxWatch from U.S. Department of Commerce data, April 2015. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2012	6	39.1%	125.9%
2011	10	38.9%	121.6%
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, FY2013

1	Alaska	83.6%	27	Idaho	45.1%
2	Wyoming	75.3%		U.S. Average	44.9%
3	N. Dakota	70.5%	28	Kentucky	44.8%
4	Texas	63.5%	29	Kansas	44.3%
5	S. Dakota	62.4%	30	Hawaii	43.1%
6	New Mexico	58.6%	31	Rhode Island	43.0%
7	Delaware	55.7%	32	Utah	42.6%
8	Washington	54.2%	33	Georgia	42.5%
9	Nevada	53.5%	34	New York	42.2%
10	Florida	53.3%	35	Pennsylvania	42.1%
11	Tennessee	53.1%	36	Minnesota	41.4%
12	Vermont	52.3%	37	New Jersey	41.2%
13	Mississippi	51.6%	38	Arkansas	40.9%
14	Arizona	50.7%	39	California	40.4%
15	West Virginia	50.4%	40	Missouri	40.3%
16	Montana	50.2%	41	Ohio	40.0%
17	Oklahoma	49.8%	42	Virginia	39.9%
18	Louisiana	49.2%	43	Wisconsin	39.5%
19	Colorado	48.0%	44	Massachusetts	39.2%
20	Alabama	47.5%	45	Indiana	39.1%
21	S. Carolina	47.0%	46	Oregon	38.1%
22	Iowa	46.8%	47	N. Carolina	37.5%
23	Maine	46.6%	48	Michigan	36.3%
24	N. Hampshire	46.5%	49	Maryland	30.9%
25	Nebraska	46.2%	50	Connecticut	28.9%
26	Illinois	45.3%			

Source: Ernst & Young, LLP and the Council on State Taxation, 2014. Some rankings appear to be equal due to rounding.

STATE & LOCAL CELL PHONE TAX RATES JULY 1, 2014

1	Washington	18.6%	26	Minnesota	9.4%
2	Nebraska	18.5%	27	Alabama	9.3%
3	New York	17.7%	28	Mississippi	9.1%
4	Florida	16.6%	29	New Jersey	8.8%
5	Illinois	15.8%	30	Georgia	8.8%
6	Rhode Island	14.6%	31	Iowa	8.6%
7	Missouri	14.6%	32	Vermont	8.5%
8	Pennsylvania	14.1%	33	N. Carolina	8.5%
9	Arkansas	13.4%	34	Ohio	8.5%
10	S. Dakota	13.0%	35	N. Hampshire	8.2%
11	Kansas	12.9%	36	Michigan	8.1%
12	Utah	12.5%	37	Massachusetts	7.8%
13	Maryland	12.4%	38	Connecticut	7.8%
14	Arizona	12.0%	39	Wyoming	7.7%
15	Alaska	11.8%	40	Louisiana	7.4%
16	Texas	11.7%	41	Maine	7.3%
17	Tennessee	11.6%	42	Wisconsin	7.1%
18	N. Dakota	11.4%	43	Virginia	6.5%
	U.S. Average	11.2%	44	Hawaii	6.3%
19	New Mexico	11.0%	45	Delaware	6.2%
20	Indiana	10.7%	46	West Virginia	6.2%
21	Colorado	10.7%	47	Montana	6.0%
22	S. Carolina	10.5%	48	Idaho	2.6%
23	Kentucky	10.5%	49	Nevada	1.9%
24	California	10.2%	50	Oregon	1.8%
25	Oklahoma	9.9%			

Source: Scott Mackey and Joseph Henchman, *Wireless Taxation in the United States 2014*, Tax Foundation Fiscal Fact, October 2014. Based on methodology from the Council on State Taxation.

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 10.12%.

Some rankings appear to be equal due to rounding.

STATE & LOCAL TAXES & REVENUES

7

STATE TAXES & REVENUES

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LOCAL TAXES & REVENUES 39

PER CAPITA STATE OWN SOURCE* REVENUE FY2012

1	Alaska	\$15,764	26	Washington	\$3,508
2	N. Dakota	\$9,725	27	Illinois	\$3,497
3	Wyoming	\$6,474	28	Oklahoma	\$3,476
4	Delaware	\$6,068	29	Montana	\$3,440
5	Vermont	\$5,693	30	Utah	\$3,417
6	Hawaii	\$5,508	31	Indiana	\$3,338
7	Connecticut	\$5,208	32	Kentucky	\$3,310
8	Massachusetts	\$4,764	33	Ohio	\$3,294
9	New York	\$4,728	34	Nebraska	\$3,238
10	Minnesota	\$4,555	35	N. Carolina	\$3,114
11	West Virginia	\$4,276	36	Mississippi	\$3,093
12	Rhode Island	\$4,236	37	Louisiana	\$3,077
13	New Mexico	\$4,214	38	N. Hampshire	\$3,006
14	New Jersey	\$4,180	39	Colorado	\$3,004
15	Iowa	\$3,907	40	S. Carolina	\$2,962
16	Wisconsin	\$3,905	41	Alabama	\$2,911
17	Maryland	\$3,900	42	Nevada	\$2,910
18	Maine	\$3,826	43	Idaho	\$2,898
19	Kansas	\$3,811	44	S. Dakota	\$2,814
20	Arkansas	\$3,810	45	Arizona	\$2,726
21	California	\$3,747	46	Texas	\$2,711
22	Virginia	\$3,638	47	Missouri	\$2,604
23	Pennsylvania	\$3,619	48	Tennessee	\$2,495
24	Oregon	\$3,567	49	Florida	\$2,495
25	Michigan	\$3,524	50	Georgia	\$2,260
	U.S. Average	\$3,511			

Source: Florida TaxWatch from U.S. Department of Commerce data, April 2015. 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
2012	49	\$2,495	71.1%
2011	48	\$2,489	72.9%
2009	46	\$2,463	75.3%
2006	41	\$2,736	83.9%
2002	45	\$2,065	81.6%

PER CAPITA STATE TAX COLLECTIONS FY2013

1	N. Dakota	\$7,434	26	Nebraska	\$2,534
2	Alaska	\$6,991	27	Nevada	\$2,534
3	Vermont	\$4,595	28	Michigan	\$2,521
4	Connecticut	\$4,501	29	New Mexico	\$2,494
5	Hawaii	\$4,349	30	Mississippi	\$2,477
6	Minnesota	\$3,894	31	Kentucky	\$2,463
7	Wyoming	\$3,769	32	N. Carolina	\$2,426
8	New York	\$3,749	33	Ohio	\$2,380
9	Delaware	\$3,633	34	Oregon	\$2,341
10	Massachusetts	\$3,577	35	Virginia	\$2,331
11	California	\$3,482	36	Oklahoma	\$2,319
12	New Jersey	\$3,269	37	Idaho	\$2,231
13	Maryland	\$3,063	38	Utah	\$2,197
14	Illinois	\$3,006	39	Colorado	\$2,149
15	Maine	\$2,924	40	Arizona	\$2,043
16	Arkansas	\$2,907	41	Louisiana	\$1,998
17	West Virginia	\$2,899	42	Texas	\$1,966
18	Wisconsin	\$2,880	43	Alabama	\$1,920
19	Rhode Island	\$2,792	44	Tennessee	\$1,910
20	Iowa	\$2,715	45	Missouri	\$1,846
	U.S. Average	\$2,692	46	S. Carolina	\$1,837
21	Washington	\$2,692	47	S. Dakota	\$1,826
22	Pennsylvania	\$2,659	48	Florida	\$1,816
23	Kansas	\$2,636	49	Georgia	\$1,787
24	Montana	\$2,618	50	N. Hampshire	\$1,777
25	Indiana	\$2,583			

Source: Florida TaxWatch from U.S. Department of Commerce data, April 2015. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2013	48	\$1,816	67.5%
2012	47	\$1,708	67.3%
2009	41	\$1,729	74.3%
2006	31	\$2,219	92.3%
2003	40	\$1,588	83.9%

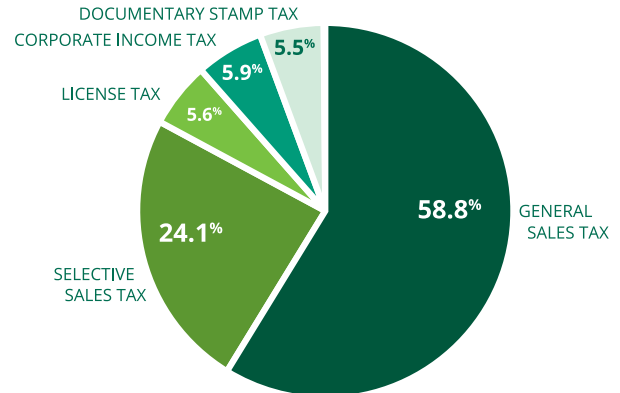
GROWTH IN STATE TAX COLLECTIONS FY2006 TO FY2013

1	N. Dakota	226.7%	26	Pennsylvania	16.9%
2	Alaska	106.6%	27	Tennessee	16.0%
3	Texas	41.3%	28	Utah	15.8%
4	Illinois	38.0%	29	N. Carolina	15.4%
5	Iowa	36.9%	30	Nevada	14.2%
6	Connecticut	33.4%	31	Idaho	13.9%
7	Colorado	31.8%	32	Oklahoma	13.8%
8	S. Dakota	29.0%	33	Washington	13.7%
9	New York	28.3%	34	N. Hampshire	12.9%
10	Maryland	24.5%	35	S. Carolina	12.4%
11	Montana	24.4%	36	Kentucky	11.3%
12	Indiana	24.3%	37	Virginia	11.0%
13	Hawaii	23.9%	38	New Jersey	10.7%
14	Mississippi	23.6%	39	Missouri	9.4%
15	Massachusetts	23.1%	40	Alabama	8.7%
16	Arkansas	22.4%	41	Ohio	8.3%
17	Kansas	21.4%	42	Maine	7.9%
18	Minnesota	21.4%	43	Rhode Island	7.2%
19	Oregon	20.7%	44	Michigan	5.2%
20	Wisconsin	19.7%	45	Georgia	4.5%
21	Vermont	19.6%	46	Wyoming	3.0%
22	California	19.6%	47	New Mexico	1.8%
23	Nebraska	19.1%	48	Arizona	0.9%
	U.S. Average	18.3%	49	Louisiana	-5.4%
24	West Virginia	18.3%	50	Florida	-11.8%
25	Delaware	17.0%			

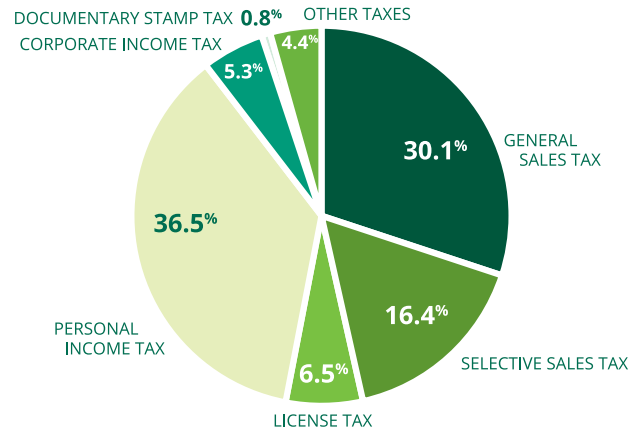
Source: Florida TaxWatch from U.S. Department of Commerce data, April 2015. Some rankings appear to be equal due to rounding.

PERCENTAGE OF STATE TAX COLLECTIONS BY SOURCE, FY2013

FLORIDA



UNITED STATES *



Source: Florida TaxWatch from U.S. Department of Commerce data, April 2015. Figures may not add to 100% due to rounding.

* All-state averages include Florida.

PER CAPITA STATE TRANSACTION TAX COLLECTIONS FY2013

1	Hawaii	\$2,807	26	Maryland	\$1,242
2	N. Dakota	\$2,474	27	Wisconsin	\$1,236
3	Washington	\$2,112	28	Ohio	\$1,196
4	Nevada	\$1,972	29	New York	\$1,181
5	Connecticut	\$1,884	30	Nebraska	\$1,180
6	Indiana	\$1,571	31	Iowa	\$1,170
7	Vermont	\$1,569	32	Kentucky	\$1,164
8	Minnesota	\$1,535	33	Illinois	\$1,143
9	Mississippi	\$1,529	34	Massachusetts	\$1,116
10	Florida	\$1,505	35	Idaho	\$1,105
11	Texas	\$1,493	36	Louisiana	\$1,077
12	S. Dakota	\$1,462	37	Oklahoma	\$1,003
13	Rhode Island	\$1,440	38	N. Carolina	\$991
14	Wyoming	\$1,425	39	Alabama	\$976
15	Tennessee	\$1,409	40	Utah	\$952
16	West Virginia	\$1,390	41	S. Carolina	\$943
17	New Jersey	\$1,372	42	Colorado	\$818
18	Arkansas	\$1,361	43	Missouri	\$794
19	Maine	\$1,340	44	Virginia	\$752
20	Pennsylvania	\$1,339	45	Georgia	\$744
21	Kansas	\$1,295	46	N. Hampshire	\$715
22	New Mexico	\$1,271	47	Montana	\$553
23	California	\$1,257	48	Delaware	\$529
	U.S. Average	\$1,251	49	Oregon	\$350
24	Arizona	\$1,244	50	Alaska	\$340
25	Michigan	\$1,243			

Source: Florida TaxWatch from U.S. Department of Commerce data, April 2015. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2013	10	\$1,505	120.3%
2012	13	\$1,412	118.0%
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 FY2013

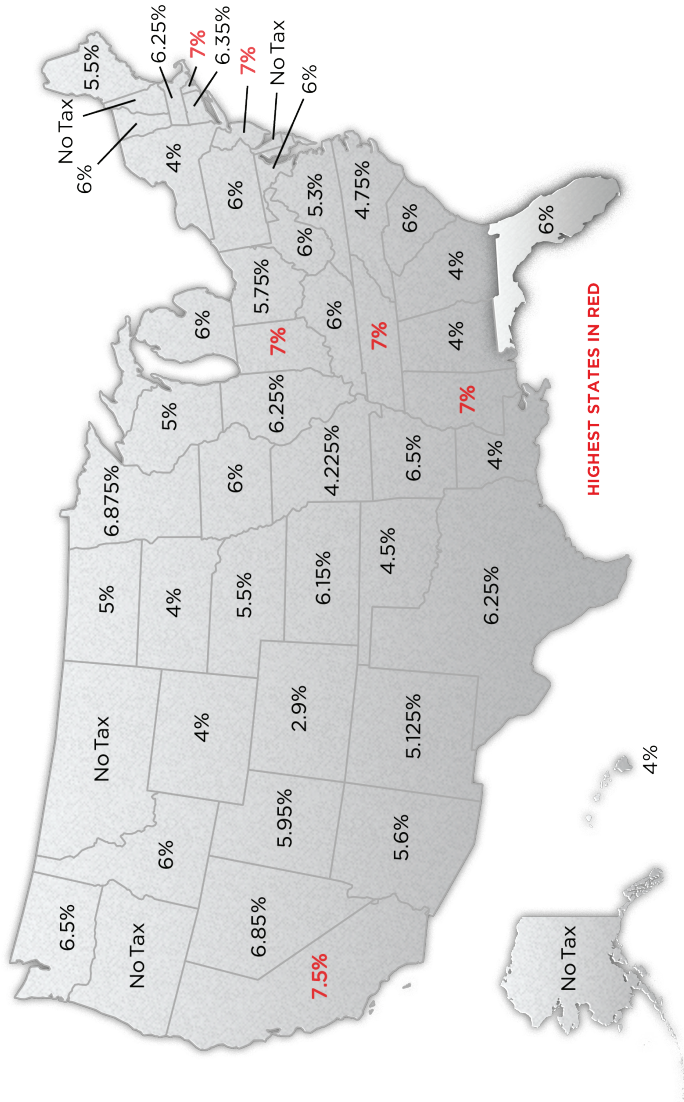
1	Hawaii	\$2,102	26	Massachusetts	\$776
2	N. Dakota	\$1,780	27	Wisconsin	\$769
3	Washington	\$1,604	28	Ohio	\$746
4	Nevada	\$1,312	29	Pennsylvania	\$724
5	Wyoming	\$1,211	30	Maryland	\$696
6	Connecticut	\$1,072	31	Kentucky	\$688
7	Mississippi	\$1,068	32	West Virginia	\$677
8	Florida	\$1,067	33	S. Carolina	\$674
9	Indiana	\$1,037	34	Oklahoma	\$657
10	Tennessee	\$1,024	35	Utah	\$654
11	S. Dakota	\$1,016	36	Illinois	\$633
12	Kansas	\$1,002	37	New York	\$617
13	Texas	\$993	38	Louisiana	\$612
14	Arizona	\$981	39	N. Carolina	\$571
15	Arkansas	\$961	40	Vermont	\$554
16	New Jersey	\$951	41	Georgia	\$530
17	New Mexico	\$944	42	Missouri	\$523
18	Minnesota	\$927	43	Alabama	\$483
19	Nebraska	\$896	44	Colorado	\$462
20	California	\$887	45	Virginia	\$450
21	Michigan	\$856		Alaska	No Tax
22	Rhode Island	\$837		Delaware	No Tax
23	Idaho	\$825		Montana	No Tax
24	Iowa	\$817		N. Hampshire	No Tax
	U.S. Average	\$810		Oregon	No Tax
25	Maine	\$807			

Source: Florida TaxWatch from U.S. Department of Commerce data, April 2015. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2013	8	\$1,067	131.8%
2012	11	\$1,004	129.7%
2009	4	\$1,037	140.1%
2006	4	\$1,261	163.7%
2003	5	\$880	138.4%

STATE GENERAL SALES TAX RATES JANUARY 2015



Source: National Federation of Tax Administrators and Florida TaxWatch, April 2015.

PER CAPITA STATE SELECTIVE SALES TAX COLLECTIONS, FY2013

1	Vermont	\$1,015		U.S. Average	\$442
2	Connecticut	\$812	27	Florida	\$438
3	N. Hampshire	\$715	28	New Jersey	\$421
4	West Virginia	\$714	29	N. Carolina	\$421
5	Hawaii	\$705	30	Arkansas	\$400
6	N. Dakota	\$694	31	Michigan	\$387
7	Nevada	\$660	32	Tennessee	\$386
8	Pennsylvania	\$615	33	California	\$370
9	Minnesota	\$607	34	Colorado	\$356
10	Rhode Island	\$603	35	Iowa	\$353
11	New York	\$565	36	Oregon	\$350
12	Montana	\$553	37	Oklahoma	\$347
13	Maryland	\$547	38	Alaska	\$340
14	Indiana	\$535	39	Massachusetts	\$340
15	Maine	\$533	40	New Mexico	\$327
16	Delaware	\$529	41	Virginia	\$302
17	Illinois	\$509	42	Utah	\$297
18	Washington	\$508	43	Kansas	\$293
19	Texas	\$500	44	Nebraska	\$284
20	Alabama	\$493	45	Idaho	\$280
21	Kentucky	\$476	46	Missouri	\$271
22	Wisconsin	\$467	47	S. Carolina	\$269
23	Louisiana	\$465	48	Arizona	\$263
24	Mississippi	\$462	49	Georgia	\$214
25	Ohio	\$449	50	Wyoming	\$213
26	S. Dakota	\$446			

Source: Florida TaxWatch from U.S. Department of Commerce data, April 2015. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2013	27	\$438	99.1%
2012	27	\$407	96.6%
2009	22	\$418	110.6%
2006	19	\$426	117.1%
2003	22	\$330	107.4%

PER CAPITA STATE PERSONAL INCOME TAX COLLECTIONS, FY2013

1	Connecticut	\$2,172	26	Arkansas	\$897
2	New York	\$2,047	27	Missouri	\$892
3	Massachusetts	\$1,927	28	Georgia	\$881
4	California	\$1,747	29	Ohio	\$854
5	Minnesota	\$1,657	30	Kentucky	\$848
6	Oregon	\$1,600	31	Pennsylvania	\$844
7	New Jersey	\$1,361	32	Michigan	\$822
8	Virginia	\$1,324	33	Idaho	\$806
9	Maryland	\$1,301	34	Oklahoma	\$761
10	Illinois	\$1,284	35	Indiana	\$759
11	Wisconsin	\$1,261	36	S. Carolina	\$707
12	Hawaii	\$1,239	37	Alabama	\$664
13	Delaware	\$1,227	38	New Mexico	\$595
14	Maine	\$1,153	39	Louisiana	\$593
15	N. Carolina	\$1,130	40	Mississippi	\$587
16	Nebraska	\$1,129	41	Arizona	\$515
17	Iowa	\$1,114	42	N. Hampshire	\$75
18	Vermont	\$1,058	43	Tennessee	\$41
19	Colorado	\$1,057		Alaska	No Tax
20	Montana	\$1,035		Florida	No Tax
21	Rhode Island	\$1,034		Nevada	No Tax
22	Kansas	\$1,023		S. Dakota	No Tax
23	Utah	\$991		Texas	No Tax
	U.S. Average	\$984		Washington	No Tax
24	West Virginia	\$968		Wyoming	No Tax
25	N. Dakota	\$900			

Source: Florida TaxWatch from U.S. Department of Commerce data, April 2015. Some rankings appear to be equal due to rounding.

PER CAPITA STATE CORPORATE INCOME TAX COLLECTIONS, FY2013

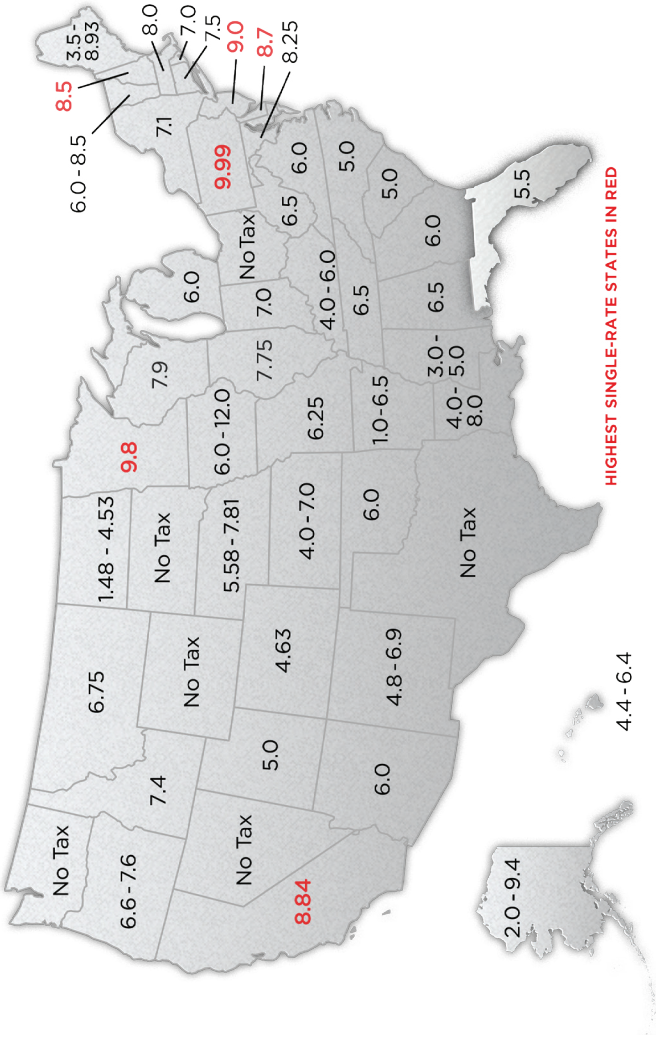
1	Alaska	\$859	26	N. Carolina	\$131
2	N. Hampshire	\$418	27	West Virginia	\$131
3	Illinois	\$346	28	Maine	\$129
4	Delaware	\$336	29	New Mexico	\$128
5	N. Dakota	\$317	30	Idaho	\$125
6	Massachusetts	\$283	31	Colorado	\$125
7	New Jersey	\$257	32	Indiana	\$119
8	Minnesota	\$252	33	Oregon	\$117
9	New York	\$250	34	Utah	\$115
10	California	\$195	35	Florida	\$106
11	Tennessee	\$194	36	Arizona	\$100
12	Pennsylvania	\$173	37	Virginia	\$94
13	Montana	\$169	38	Michigan	\$91
14	Vermont	\$169	39	Hawaii	\$88
15	Wisconsin	\$167	40	S. Carolina	\$81
16	Maryland	\$161	41	Georgia	\$80
17	Connecticut	\$159	42	Alabama	\$79
18	Oklahoma	\$153	43	Missouri	\$63
19	Nebraska	\$148	44	Louisiana	\$55
20	Kentucky	\$147	45	S. Dakota	\$44
	U.S. Average	\$143	46	Ohio	\$23
21	Mississippi	\$139		Nevada	No Tax
22	Iowa	\$139		Texas	No Tax
23	Rhode Island	\$137		Washington	No Tax
24	Arkansas	\$136		Wyoming	No Tax
25	Kansas	\$133			

Source: Florida TaxWatch from U.S. Department of Commerce data, April 2015. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2013	35	\$106	74.1%
2012	32	\$104	77.8%
2009	28	\$99	77.3%
2006	31	\$133	83.5%
2003	21	\$72	73.8%

STATE CORPORATE INCOME TAX RATES
JANUARY 2015



Source: National Federation of Tax Administrators, Tax Foundation, and Florida TaxWatch, April 2015.

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, FY2013

1	Delaware	\$1,367	26	Hawaii	\$164
2	Montana	\$318	27	N. Carolina	\$157
3	S. Dakota	\$306	28	Michigan	\$148
4	Ohio	\$298	29	Massachusetts	\$142
5	Texas	\$296	30	Maryland	\$136
6	N. Dakota	\$291	31	Kansas	\$132
7	Wyoming	\$268	32	Rhode Island	\$132
8	Oklahoma	\$263	33	Connecticut	\$126
9	Iowa	\$259	34	New Mexico	\$123
10	Oregon	\$236	35	Colorado	\$122
11	California	\$229	36	Arkansas	\$121
12	Tennessee	\$219	37	Indiana	\$107
13	Minnesota	\$219	38	Kentucky	\$105
14	Nevada	\$212	39	Florida	\$102
15	Pennsylvania	\$202	40	Alabama	\$102
16	Illinois	\$201	41	Utah	\$101
17	Maine	\$196	42	New York	\$99
18	Washington	\$196	43	Virginia	\$98
19	Idaho	\$191	44	S. Carolina	\$93
20	N. Hampshire	\$191	45	Missouri	\$91
21	Alaska	\$185	46	Louisiana	\$80
22	Wisconsin	\$179	47	Georgia	\$75
23	Mississippi	\$177	48	West Virginia	\$74
	U.S. Average	\$176	49	Nebraska	\$70
24	New Jersey	\$171	50	Arizona	\$63
25	Vermont	\$170			

Source: Florida TaxWatch from U.S. Department of Commerce data, April 2015. Some rankings appear to be equal due to rounding.

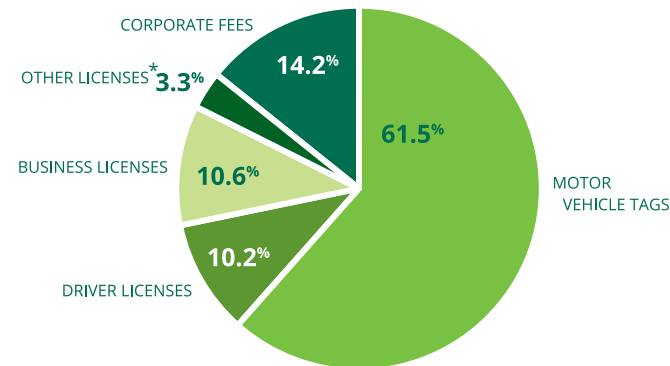
FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2013	39	\$102	58.0%
2012	34	\$114	66.2%
2009	42	\$98	61.3%
2006	37	\$105	69.6%
2003	31	\$103	83.6%

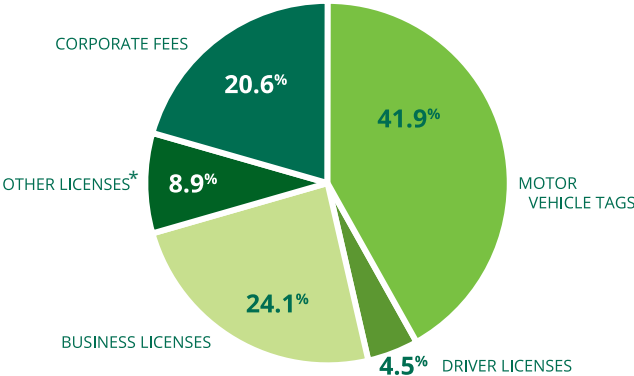
PERCENTAGE OF TOTAL LICENSE TAXES BY SOURCE
FY2013

PER CAPITA DOCUMENTARY STAMP &
STOCK TRANSFER TAX COLLECTIONS, FY2013

FLORIDA



UNITED STATES**



Source: Florida TaxWatch from U.S. Department of Commerce data, April 2015. 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	Delaware	\$150	26	Nebraska	\$5
2	Florida	\$100	27	N. Carolina	\$4
3	Washington	\$83	28	Illinois	\$4
4	N. Hampshire	\$75	29	Oklahoma	\$4
5	Vermont	\$46	30	Missouri	\$2
6	Virginia	\$46	31	Georgia	\$1
7	New York	\$45	32	Oregon	\$1
8	Connecticut	\$42	33	Kentucky	\$1
9	Hawaii	\$40	34	S. Dakota	\$0
10	Minnesota	\$39		Alaska	No Tax
11	New Jersey	\$39		Arizona	No Tax
12	Massachusetts	\$33		California	No Tax
13	Pennsylvania	\$31		Colorado	No Tax
14	Tennessee	\$25		Idaho	No Tax
15	Maryland	\$25		Indiana	No Tax
16	Nevada	\$21		Kansas	No Tax
17	Michigan	\$20		Louisiana	No Tax
	U.S. Average	\$20		Mississippi	No Tax
18	Rhode Island	\$18		Montana	No Tax
19	Maine	\$17		New Mexico	No Tax
20	S. Carolina	\$11		N. Dakota	No Tax
21	Arkansas	\$10		Ohio	No Tax
22	Alabama	\$9		Texas	No Tax
23	Wisconsin	\$8		Utah	No Tax
24	Iowa	\$5		Wyoming	No Tax
25	West Virginia	\$5			

Source: Florida TaxWatch from U.S. Department of Commerce data, April 2015. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2013	2	\$100	500.0%
2012	1	\$76	475.4%
2009	1	\$72	444.4%
2006	1	\$276	690.3%
2003	1	\$146	675.0%

STATE CIGARETTE TAX RATES CENTS PER PACK, JANUARY 2015

1	New York	435	26	Florida	133.9
2	Massachusetts	351	27	Oregon	131
3	Rhode Island	350	28	Ohio	125
4	Connecticut	340	29	Arkansas	115
5	Hawaii	320	30	Oklahoma	103
6	Washington	302.5	31	Indiana	99.5
7	Minnesota	290	32	California	87
8	Vermont	275	33	Colorado	84
9	New Jersey	270	34	Nevada	80
10	Wisconsin	252	35	Kansas	79
11	Alaska	200	36	Mississippi	68
11	Arizona	200	37	Nebraska	64
11	Maine	200	38	Tennessee	62
11	Maryland	200	39	Kentucky	60
11	Michigan	200	39	Wyoming	60
16	Illinois	198	41	Idaho	57
17	N. Hampshire	178	41	S. Carolina	57
18	Montana	170	43	West Virginia	55
18	Utah	170	44	N. Carolina	45
20	New Mexico	166	45	N. Dakota	44
21	Delaware	160	46	Alabama	42.5
21	Pennsylvania	160	47	Georgia	37
23	S. Dakota	153	48	Louisiana	36
24	Texas	141	49	Virginia	30
25	Iowa	136	50	Missouri	17
	U.S. Median	136			

Source: Florida TaxWatch from Federation of Tax Administrators and U.S. Department of Commerce data, April 2015.

Tax rates based on a standard 20 cigarette pack. Alabama, Alaska, Illinois, Missouri, New York City, Ohio, Tennessee and Virginia have some local cigarette taxes.

STATE TAX RATES ON BEER DOLLARS PER GALLON, JANUARY 2015

1	Tennessee ²	\$1.29	26	Connecticut	\$0.23
2	Alaska	\$1.07	27	Illinois	\$0.23
3	Alabama	\$1.05	28	Michigan	\$0.20
4	Georgia	\$1.01	29	California	\$0.20
5	Hawaii	\$0.93	30	Texas	\$0.20
6	Kentucky	\$0.83	31	Iowa	\$0.19
7	South Carolina	\$0.77	32	Kansas	\$0.18
8	North Carolina	\$0.62	33	Ohio	\$0.18
9	Maryland ³	\$0.49	34	West Virginia	\$0.18
10	Florida	\$0.48	35	Arizona	\$0.16
11	Minnesota ³	\$0.47	36	Nevada	\$0.16
12	Mississippi	\$0.43	37	Delaware	\$0.16
13	Utah	\$0.41	38	Idaho	\$0.15
14	New Mexico	\$0.41	39	New York	\$0.14
15	Oklahoma	\$0.40	40	Montana	\$0.14
16	North Dakota	\$0.39	41	New Jersey	\$0.12
17	Maine	\$0.35	42	Rhode Island ¹	\$0.12
	U.S. Average	\$0.35	43	Indiana	\$0.12
18	Arkansas ^{1,3}	\$0.34	44	Massachusetts	\$0.11
19	Louisiana	\$0.32	45	Oregon	\$0.08
20	Nebraska	\$0.31	46	Colorado	\$0.08
21	New Hampshire	\$0.30	47	Pennsylvania	\$0.08
22	South Dakota	\$0.27	48	Wisconsin	\$0.06
23	Vermont	\$0.27	49	Missouri	\$0.06
24	Washington	\$0.26	50	Wyoming	\$0.02
25	Virginia	\$0.26			

Source: Distilled Spirits Council of the US, Tax Foundation, and Florida TaxWatch, April 2015.

Rates are those applicable to off-premises sales of 4.7% alcohol by volume distilled in 12 ounce containers.

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

2 Includes the wholesale tax rate of 17%, converted into a gallonage excise tax rate.

3 Includes sales taxes specific to alcoholic beverage.

STATE TAX RATES ON SPIRITS DOLLARS PER GALLON, JANUARY 2015

License States

Control States¹

1	Washington ^{5,6}	\$35.22	1	Oregon	\$22.72
2	Alaska ²	\$12.80	2	Virginia	\$19.18
3	Minnesota ^{3,5}	\$8.59	3	Alabama	\$18.22
4	Illinois ²	\$8.55	4	Iowa	\$12.49
5	Kentucky ⁴	\$7.35	5	N. Carolina	\$12.30
6	Arkansas ^{3,5}	\$6.57	6	Utah	\$12.18
7	Florida²	\$6.50	7	Michigan	\$11.90
8	New York ²	\$6.44		Control Avg.	\$11.27
9	New Mexico	\$6.06	8	Idaho	\$10.90
10	Hawaii	\$5.98	9	Montana	\$9.74
	License Avg.	\$5.84	10	Ohio	\$9.34
11	Oklahoma	\$5.56	11	Vermont	\$7.68
12	New Jersey	\$5.50	12	Mississippi	\$7.46
13	S. Carolina ³	\$5.42	13	Pennsylvania	\$7.20
14	Connecticut ²	\$5.40	14	Maine	\$5.79
15	Rhode Island ²	\$5.40	15	West Virginia	\$1.89
16	N. Dakota ^{2,5}	\$4.66	16	N. Hampshire	\$0.00
17	S. Dakota ^{2,5}	\$4.63	17	Wyoming	\$0.00
18	Maryland ^{2,5}	\$4.62	Source: Distilled Spirits Council of the US, Tax Foundation and Florida TaxWatch, April 2015.		
19	Tennessee ³	\$4.46			
20	Massachusetts ²	\$4.05	Rates are those applicable to off-premise sales of 40% alcohol by volume distilled spirits in 750ml containers.		
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.		
23	Nebraska	\$3.75			
24	Nevada ²	\$3.60	2 Different rates also applicable according to alcohol content, place of production, size of container, and 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			
30	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 2015

1	Kentucky ²	\$3.18	26	Arizona	\$0.84
2	Alaska	\$2.50	27	Connecticut	\$0.72
3	Florida	\$2.25	28	Oklahoma	\$0.72
4	Iowa	\$1.75	29	Nevada	\$0.70
5	Alabama	\$1.70	30	Oregon	\$0.67
6	New Mexico	\$1.70	31	Maine	\$0.60
7	Georgia	\$1.51	32	Massachusetts	\$0.55
8	Virginia	\$1.51	33	Vermont	\$0.55
9	Arkansas ^{1,3}	\$1.42	34	Michigan	\$0.51
10	Rhode Island	\$1.40	35	Indiana	\$0.47
11	Illinois	\$1.39	36	Idaho	\$0.45
12	Hawaii	\$1.38	37	Missouri	\$0.42
13	Maryland ³	\$1.35	38	Ohio	\$0.32
14	Tennessee ¹	\$1.27	39	Colorado	\$0.32
15	S. Dakota ³	\$1.27	40	Kansas	\$0.30
16	Minnesota ^{1,3}	\$1.17	41	New York	\$0.30
17	S. Carolina	\$1.08	42	Wisconsin	\$0.25
18	N. Dakota	\$1.06	43	Texas	\$0.20
19	Montana	\$1.06	44	California	\$0.20
20	West Virginia	\$1.00	45	Louisiana	\$0.11
21	N. Carolina	\$1.00		Mississippi	N/A
22	Delaware	\$0.97		N. Hampshire	N/A
	U.S. Average	\$0.97		Pennsylvania	N/A
23	Nebraska	\$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, April 2015.

Rates are those applicable to off-premises sales of 11% alcohol by volume distilled in 750ml containers.

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 beverages.

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

STATE TAXES ON CANDY & SOFT DRINKS
JANUARY 2015

Color code:

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

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	Connecticut	6.35%	31	California*	ex/7.5%
7	Illinois	6.25%	32	Washington*	ex/6.5%
7	Texas	6.25%	33	Pennsylvania*	ex/6.0%
9	Kansas	6.15%	34	Ohio*	ex/5.75%
10	Florida	6.00%		Arizona	exempt
10	Idaho	6.00%		Georgia	exempt
10	Iowa	6.00%		Louisiana	exempt
10	Kentucky	6.00%		Massachusetts	exempt
10	Maryland	6.00%		Michigan	exempt
10	West Virginia*	6.00%		Nebraska	exempt
16	Maine	5.50%		Nevada	exempt
17	N. Dakota	5.00%		New Mexico	exempt
17	Tennessee	5.00%		S. Carolina	exempt
17	Wisconsin	5.00%		Vermont	exempt
20	N. Carolina	4.75%		Wyoming	exempt
21	Oklahoma	4.50%		Alaska	No Tax
22	Alabama	4.00%		Delaware	No Tax
22	Hawaii	4.00%		Montana	No Tax
22	New York	4.00%		N. Hampshire	No Tax
22	S. Dakota	4.00%		Oregon	No Tax

Source: Florida TaxWatch from Tax Foundation data, April 2015.

* 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
FY2012

1	New York	\$5,466	26	Virginia	\$2,565
2	Wyoming	\$4,811	27	Oregon	\$2,551
3	New Jersey	\$3,706	28	N. Carolina	\$2,505
4	Alaska	\$3,511	29	Missouri	\$2,489
5	Colorado	\$3,431	30	Nevada	\$2,448
6	California	\$3,315	31	N. Dakota	\$2,434
7	Illinois	\$3,178	32	S. Dakota	\$2,369
8	Nebraska	\$3,150	33	Maine	\$2,302
9	Connecticut	\$3,063	34	Indiana	\$2,277
10	Iowa	\$3,045	35	Tennessee	\$2,247
11	Washington	\$3,042	36	Mississippi	\$2,233
12	Florida	\$3,024	37	Alabama	\$2,210
	U.S. Average	\$2,937	38	Arizona	\$2,196
13	Maryland	\$2,897	39	Michigan	\$2,147
14	Kansas	\$2,884	40	Utah	\$2,090
15	Texas	\$2,827	41	Oklahoma	\$1,982
16	Louisiana	\$2,808	42	Montana	\$1,976
17	Rhode Island	\$2,760	43	Hawaii	\$1,830
18	N. Hampshire	\$2,733	44	Idaho	\$1,827
19	Massachusetts	\$2,729	45	Kentucky	\$1,799
20	Ohio	\$2,700	46	New Mexico	\$1,770
21	S. Carolina	\$2,663	47	West Virginia	\$1,573
22	Minnesota	\$2,658	48	Delaware	\$1,500
23	Pennsylvania	\$2,655	49	Arkansas	\$1,251
24	Georgia	\$2,607	50	Vermont	\$1,229
25	Wisconsin	\$2,592			

Source: Florida TaxWatch from U.S. Department of Commerce data, April 2015. 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
2012	12	\$3,024	103.0%
2011	7	\$3,111	107.6%
2009	6	\$3,451	119.0%
2006	6	\$2,955	113.9%
2002	8	\$2,272	109.3%

PER CAPITA LOCAL TAX COLLECTIONS
FY2012

1	New York	\$4,099	26	Missouri	\$1,597
2	New Jersey	\$2,979	27	Georgia	\$1,580
3	Connecticut	\$2,656	28	Oregon	\$1,565
4	Illinois	\$2,349	29	N. Dakota	\$1,452
5	N. Hampshire	\$2,321	30	Arizona	\$1,412
6	Rhode Island	\$2,282	31	Minnesota	\$1,408
7	Wyoming	\$2,263	32	Nevada	\$1,405
8	Maryland	\$2,235	33	Hawaii	\$1,367
9	Alaska	\$2,227	34	S. Carolina	\$1,326
10	Massachusetts	\$2,144	35	Utah	\$1,321
11	Colorado	\$2,119	36	Indiana	\$1,254
12	Nebraska	\$2,033	37	Michigan	\$1,246
13	Texas	\$1,899	38	Tennessee	\$1,244
14	Pennsylvania	\$1,888	39	N. Carolina	\$1,210
	U.S. Average	\$1,885	40	New Mexico	\$1,182
15	Virginia	\$1,844	41	Oklahoma	\$1,168
16	Wisconsin	\$1,837	42	Montana	\$1,161
17	Iowa	\$1,834	43	Alabama	\$1,074
18	Ohio	\$1,810	44	Kentucky	\$1,034
19	California	\$1,808	45	West Virginia	\$957
20	Maine	\$1,777	46	Idaho	\$932
21	Kansas	\$1,768	47	Delaware	\$930
22	Louisiana	\$1,734	48	Mississippi	\$925
23	Washington	\$1,722	49	Vermont	\$731
24	S. Dakota	\$1,656	50	Arkansas	\$715
25	Florida	\$1,644			

Source: Florida TaxWatch from U.S. Department of Commerce data, April 2015. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2012	25	\$1,644	87.2%
2011	22	\$1,714	93.0%
2009	11	\$1,962	106.6%
2006	16	\$1,631	99.3%
2002	21	\$1,171	90.9%

PER CAPITA LOCAL PROPERTY TAX COLLECTIONS, FY2012

1	New Jersey	\$2,921	26	Michigan	\$1,151
2	Connecticut	\$2,624	27	N. Dakota	\$1,139
3	New York	\$2,432	28	Montana	\$1,121
4	N. Hampshire	\$2,297	29	Washington	\$1,068
5	Rhode Island	\$2,228	30	Georgia	\$1,043
6	Massachusetts	\$2,058	31	S. Carolina	\$1,037
7	Illinois	\$1,979	32	Indiana	\$993
8	Alaska	\$1,776	33	Nevada	\$953
9	Maine	\$1,760	34	Missouri	\$952
10	Wyoming	\$1,753	35	Hawaii	\$946
11	Wisconsin	\$1,731	36	Utah	\$945
12	Nebraska	\$1,598	37	Arizona	\$935
13	Texas	\$1,558	38	N. Carolina	\$917
14	Iowa	\$1,478	39	Idaho	\$876
15	Virginia	\$1,387	40	Mississippi	\$862
	U.S. Average	\$1,386	41	Tennessee	\$799
16	Colorado	\$1,348	42	Louisiana	\$781
17	Kansas	\$1,338	43	West Virginia	\$770
18	Pennsylvania	\$1,335	44	Delaware	\$763
19	Minnesota	\$1,315	45	Vermont	\$686
20	California	\$1,306	46	New Mexico	\$656
21	Oregon	\$1,292	47	Oklahoma	\$603
22	Florida	\$1,279	48	Kentucky	\$594
23	Maryland	\$1,244	49	Alabama	\$464
24	S. Dakota	\$1,216	50	Arkansas	\$320
25	Ohio	\$1,174			

Source: Florida TaxWatch from U.S. Department of Commerce data, April 2015. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2012	22	\$1,279	92.3%
2011	18	\$1,359	98.9%
2009	12	\$1,600	117.3%
2006	13	\$1,269	107.4%
2003	20	\$922	98.3%

PER CAPITA LOCAL TRANSACTION TAX COLLECTIONS, FY2012

1	Louisiana	\$911	26	N. Dakota	\$261
2	New York	\$779	27	N. Carolina	\$260
3	Colorado	\$681	28	Nebraska	\$211
4	Oklahoma	\$545	29	Ohio	\$176
5	Washington	\$539	30	S. Carolina	\$139
6	Georgia	\$499	31	Kentucky	\$131
7	New Mexico	\$498	32	Maryland	\$130
8	Missouri	\$472	33	Pennsylvania	\$96
9	Alabama	\$452	34	Oregon	\$96
10	Wyoming	\$427	35	Wisconsin	\$75
11	Arizona	\$414	36	West Virginia	\$67
12	S. Dakota	\$403	37	Minnesota	\$57
13	Alaska	\$403	38	Massachusetts	\$46
14	Kansas	\$394	39	Mississippi	\$35
15	California	\$385	40	Indiana	\$33
16	Arkansas	\$384	41	Vermont	\$28
17	Tennessee	\$382	42	Michigan	\$27
18	Nevada	\$344	43	Rhode Island	\$24
19	Utah	\$331	44	New Jersey	\$18
20	Illinois	\$314	45	Delaware	\$15
	U.S. Average	\$314	46	Idaho	\$15
21	Texas	\$307	47	Montana	\$8
22	Virginia	\$301	48	Maine	\$5
23	Iowa	\$301		Connecticut	No Tax
24	Florida	\$284		N. Hampshire	No Tax
25	Hawaii	\$284			

Source: Florida TaxWatch from U.S. Department of Commerce data, April 2015. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2012	24	\$284	90.4%
2011	24	\$274	91.6%
2009	25	\$263	88.9%
2006	23	\$259	96.6%
2003	22	\$209	97.2%

1.50%	Calhoun, DeSoto, ¹ Escambia, Gadsden, Jackson, Leon, Liberty, Madison, Monroe, Walton
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, ² Sumter, Suwannee, Taylor, Union, Wakulla, Washington
0.50%	Bay, Brevard, ³ Manatee, Orange, St. Lucie, Santa Rosa, Volusia
No Tax	Alachua, Broward, Citrus, Collier, Hernando, ⁴ Lee, Marion, Martin, Okaloosa, Palm Beach, St. Johns

Source: Florida Department of Revenue and Florida TaxWatch, April 2015.

- 1 DeSoto rate changed from 1.0% in 2014 to 1.5% in 2015.
- 2 Seminole rate changed from none in 2014 to 1.0% in 2015.
- 3 Brevard rate changed from none in 2014 to 0.5% in 2015.
- 4 Hernando rate changed from 0.5% in 2014 to none in 2015.

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