

Florida  
**TaxWatch**

# 2020 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 for more than 40 years, it is the mission of Florida TaxWatch to provide the residents 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 residents 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.

## DEAR FELLOW TAXPAYERS

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

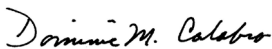
The annual Florida TaxWatch How Florida Compares: Taxes report ranks Florida's state and local taxes against those levied around the nation. The nearly 40 tables, charts, and graphs in this report provide comprehensive information on state and local tax rates, tax collections, and other government revenues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

## KEY TAKEAWAYS

- Florida continues to be a relatively low tax state, with extremely low per capita state taxation but considerably higher local taxes; however, its combined state and local rankings are rising.
- For the third year in a row, Floridians' "Per Capita State and Local Own Source Revenue\*\*" ranking rose slightly, reaching 38th in FY2017-18, totaling \$6,352 per capita. This ranking is up one spot from the previous year and four spots from FY2014-15 (see p. 8).
- Floridians' "Per Capita State and Local Tax Collections" ranking (a narrower measure of how much taxpayers pay for their government) rose to 40th in FY2017-18 (see p. 12).
- Florida's "Per Capita State Tax Collections" ranking is the lowest among the 50 states—ranking 50th in FY 2018-19. When all state government own source general revenue is included, Florida's ranking is a bit higher: 48th (see pp. 22-23).
- While Florida's state tax and revenue burdens are very low compared to the other states, local tax burdens are much higher. Florida's "Per Capita State Own Source Revenue" and "Per Capita State Tax Collections" rank 48th and 50th, respectively, whereas "Per Capita Local Own Source Revenue" and "Per Capita Local Tax Collections" rank 16th and 28th, respectfully (see pp. 40-41).
- Florida relies more heavily on local revenue to fund government than almost any other state. Florida local governments account for 52.6 percent of Florida's total state and local revenue, the 2nd highest percentage in the nation (see p. 15).

- Florida's state and local revenue rankings reached their all-time high in 2006 (22nd for both), fueled by skyrocketing local property taxes and rapidly increasing sales and documentary stamp tax collections at the state level. As the economy soured, so did revenue collections, as they fell dramatically from their windfall levels. Florida's ranking dropped 20 spots to 42nd in FY2013-14.
- Florida's per capita property tax ranking is right at the median—25th (see page 41). While state revenue collections began to improve in 2011, it took longer for local property taxes to recover. In 2014, property taxes finally began to reverse a trend of five straight years of declining collections.
- Florida also classifies 37.3 percent of its state and local own-source general revenue as non-tax revenue, the 11th largest percentage in the nation (see p. 17). Nearly half (46.0 percent) of Florida's local own-source revenue is classified as non-tax.
- Florida relies more heavily on transaction taxes than most states. Transaction taxes (general and selective sales taxes) account for 81.4 percent of all Florida's state tax collections, compared to the national average of 46.5 percent (see p. 24).
- Florida has the highest state and local selective sales (excise) taxes on utilities in the nation. Florida also taxes motor fuels higher than the average state, ranking 17th (see p. 14).
- After the 2015 Legislature reduced the communications services tax, Florida's "State & Local Cell Phone Tax Rate" fell from 4th highest in 2015 to 8th in 2016. Florida's ranking is now 12th—at 14.86 percent—higher than both the U.S. average of 12.60 percent and Florida's average state and local general sales tax rate of 7.05 percent (see p. 19).

- Florida's housing sector also produces significant revenue for the state. Florida's documentary stamp taxes are rising rapidly again after falling sharply during the recession. Florida collected \$276 of these taxes per capita in 2006, but that amount fell to \$72 in 2009. Housing is improving again, and per capita collections have risen to \$142 in 2018, the nation's third 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 37.9 percent of its tax revenue (see p. 24 and 28).
- Businesses pay more than half (53.3 percent) of all state and local taxes in Florida. This is the 9th highest percentage in the nation and higher than the national average of 43.5 percent (see p. 18)

## IMPORTANT NOTES

- \* 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, FY2018 is the average between July 1, 2017 and July 1, 2018.
  
- \*\* “Own source revenue” is a broader measure of the financial burden citizens incur to pay for their government. It counts all direct revenue, including taxes and non-tax revenue such as charges for services, special assessments, impact fees, and net lottery revenue. It does not include intergovernmental aid, revenue from government-owned utilities and liquor stores, and social insurance funds. 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. Forty-six states, including Florida, have state fiscal years that runs from July 1 - June 30. Florida’s local governments’ fiscal year runs from October 1 to September 30.

# SUMMARY OF TAX RANKINGS

Figures are per capita except where noted.

STATE AND LOCAL (FY2018)	FLORIDA	RANK <sup>1</sup>	U.S. AVG.
Own Source Revenue <sup>2</sup>	<b>\$6,352</b>	38	\$7,844
Total Taxes	<b>\$3,984</b>	40	\$5,417
Transaction Taxes <sup>3</sup>	<b>\$2,135</b>	10	\$1,880
STATE (FY2019)			
Own Source Revenue <sup>4</sup>	<b>\$3,008</b>	48	\$4,336
Total Taxes	<b>\$2,097</b>	50	\$3,310
Transaction Taxes	<b>\$1,708</b>	17	\$1,540
General Sales Taxes	<b>\$1,311</b>	8	\$1,022
Selective Sales Taxes	<b>\$397</b>	38	\$517
Documentary Stamp Taxes	<b>\$138</b>	3	\$30
Corporate Income Taxes	<b>\$146</b>	28	\$176
License Taxes	<b>\$99</b>	45	\$180
Personal Income Taxes	<b>No Tax</b>	No Tax	\$1,255
LOCAL (FY2018)			
Own Source Revenue	<b>\$3,344</b>	16	\$3,508
Taxes	<b>\$1,806</b>	28	\$2,276
Property Taxes	<b>\$1,387</b>	25	\$1,629
Transaction Taxes	<b>\$313</b>	25	\$403
PERCENTAGE OF STATE & LOCAL REVENUE FROM LOCAL SOURCES	<b>52.6%</b>	2	44.7%
REVENUE PER \$1,000 PERSONAL INCOME			
State and Local	<b>12.4%</b>	45	14.3%
State	<b>5.9%</b>	48	7.9%
Local	<b>6.5%</b>	14	6.4%

Source: Florida TaxWatch from U.S. Department of Commerce data, October 2020

Per capita amounts are calculated using state population estimates from the U.S. Census Bureau. Personal income estimates from the Bureau of Economic Analysis. Fiscal year (FY) population is estimated by averaging the July 1 population for the two years that contain the FY. For example FY2019 is the average between July 1, 2018 and July 1, 2019.

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

2 See definition of "Own Source Revenue" on page 5.

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

4 State Own Source Revenue data is for FY2018, all state tax data is FY2019.



## STATE & LOCAL TAXES & REVENUE

PER CAPITA STATE & LOCAL OWN SOURCE REVENUE	8
GROWTH IN STATE & LOCAL OWN SOURCE REVENUE	9
STATE & LOCAL REVENUE BY SOURCE	10
AVERAGE STATE AND LOCAL SALES TAX RATES	11
PER CAPITA STATE & LOCAL TAX COLLECTIONS	12
PER CAPITA STATE & LOCAL TRANSACTION TAX COLLECTIONS	13
STATE & LOCAL SELECTIVE SALES TAX COLLECTIONS BY SOURCE	14
PERCENTAGE OF STATE & LOCAL REVENUE FROM LOCAL SOURCES	15
PERCENTAGE OF STATE & LOCAL TAX COLLECTIONS FROM LOCAL SOURCES	16
PERCENTAGE OF STATE & LOCAL REVENUE FROM NON-TAX SOURCES	17
BUSINESS SHARE OF TOTAL STATE & LOCAL TAX COLLECTIONS	18
STATE & LOCAL CELL PHONE TAX RATES	19
<b>STATE TAXES &amp; REVENUES</b>	<b>20</b>
<b>LOCAL TAXES &amp; REVENUES</b>	<b>39</b>

## PER CAPITA STATE & LOCAL OWN SOURCE\* REVENUE

FY2018

1	New York	\$12,532	26	New Hampshire	\$7,176
2	North Dakota	\$11,223	27	Utah	\$7,133
3	Alaska	\$10,557	28	Ohio	\$6,991
4	Wyoming	\$10,489	29	New Mexico	\$6,917
5	Hawaii	\$10,326	30	Michigan	\$6,879
6	Connecticut	\$10,064	31	South Carolina	\$6,852
7	California	\$9,819	32	Texas	\$6,650
8	New Jersey	\$9,605	33	North Carolina	\$6,540
9	Massachusetts	\$9,313	34	Indiana	\$6,435
10	Iowa	\$9,199	35	Nevada	\$6,415
11	Washington	\$8,953	36	West Virginia	\$6,376
12	Minnesota	\$8,926	37	Louisiana	\$6,369
13	Delaware	\$8,627	38	<b>FLORIDA</b>	<b>\$6,352</b>
14	Vermont	\$8,460	39	South Dakota	\$6,303
15	Maryland	\$8,422	40	Alabama	\$6,219
16	Oregon	\$8,369	41	Mississippi	\$6,160
17	Rhode Island	\$8,286	42	Oklahoma	\$6,130
18	Kansas	\$8,246	43	Montana	\$6,086
19	Colorado	\$7,971	44	Missouri	\$6,066
	<b>U.S. Average</b>	<b>\$7,844</b>	45	Arkansas	\$5,958
20	Virginia	\$7,781	46	Kentucky	\$5,828
21	Illinois	\$7,739	47	Idaho	\$5,728
22	Nebraska	\$7,738	48	Georgia	\$5,696
23	Pennsylvania	\$7,684	49	Arizona	\$5,404
24	Wisconsin	\$7,247	50	Tennessee	\$5,164
25	Maine	\$7,189			

Source: Florida TaxWatch from U.S. Department of Commerce data, October 2020. Rankings may appear to be equal due to rounding.

\*For a definition of Own Source Revenue see page 5.

### FLORIDA'S HISTORIC RANK

Year	Rank	Amount	% of US Avg.
2018	38	\$6,352	81.0%
2017	39	\$6,075	81.8%
2016	40	\$5,733	79.8%
2015	42	\$5,679	80.4%
2009	24	\$5,914	95.8%
2006	22	\$5,691	97.2%

## GROWTH IN STATE AND LOCAL OWN SOURCE\* REVENUE

FY2008 - FY2018

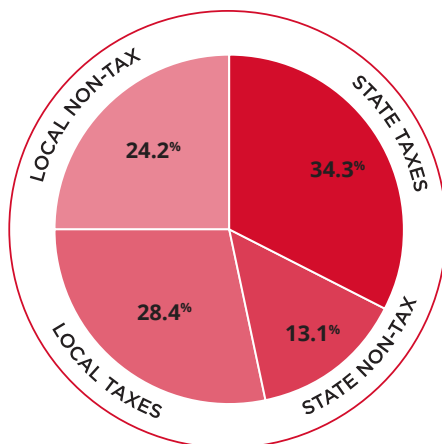
1	North Dakota	76.3%	26	Idaho	27.0%
2	Oregon	61.4%	27	Rhode Island	26.8%
3	Iowa	57.9%	28	Oklahoma	26.7%
4	Hawaii	56.1%	29	Delaware	26.6%
5	Washington	55.1%	30	Missouri	25.2%
6	Utah	47.8%	31	Alabama	24.9%
7	Texas	44.4%	32	Mississippi	23.9%
8	California	44.3%	33	Kentucky	22.7%
9	Colorado	43.1%	34	New Jersey	22.2%
10	Minnesota	40.3%	35	Wisconsin	22.1%
11	Maryland	39.4%	36	Nevada	21.8%
12	South Carolina	39.3%	37	Maine	21.4%
13	South Dakota	39.1%	38	Georgia	19.6%
14	Kansas	36.2%	39	Montana	19.5%
15	Virginia	36.1%	40	Ohio	19.4%
16	New Hampshire	35.0%	41	Indiana	18.6%
17	Nebraska	34.6%	42	New Mexico	18.1%
18	North Carolina	34.4%	43	Arizona	17.8%
19	Massachusetts	33.7%	44	Michigan	17.7%
20	New York	33.2%	45	FLORIDA	14.8%
21	Connecticut	32.6%	46	Tennessee	14.3%
22	Arkansas	31.3%	47	West Virginia	14.1%
	<b>U.S. Average</b>	<b>31.2%</b>	48	Louisiana	5.9%
23	Vermont	29.4%	49	Wyoming	0.3%
24	Illinois	28.9%	50	Alaska	-52.0%
25	Pennsylvania	27.9%			

Source: Florida TaxWatch from U.S. Department of Commerce data, October 2020. Rankings may appear to be equal due to rounding.

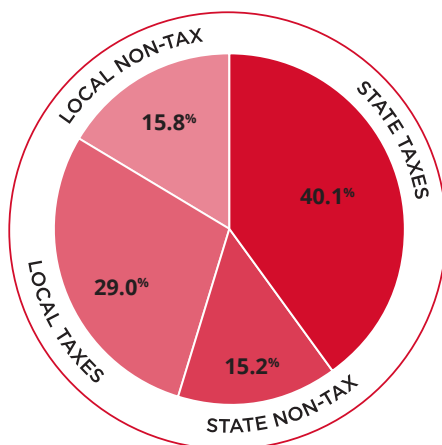
\*For a definition of Own Source Revenue see page 5.

STATE AND LOCAL  
REVENUE BY SOURCE  
FY2018

# FLORIDA



# UNITED STATES\*



Source: Florida TaxWatch from U.S. Department of Commerce data, October 2020. Figures may not add to 100% due to rounding.

\* All-state averages include Florida.

## AVERAGE STATE AND LOCAL SALES TAX RATES

as of January 1, 2020

1	Tennessee	9.53%	26	North Carolina	6.97%
2	Louisiana	9.52%	27	Iowa	6.94%
3	Arkansas	9.47%	28	Nebraska	6.93%
4	Alabama	9.22%	29	North Dakota	6.86%
5	Washington	9.21%	30	New Jersey	6.60%
6	Illinois	9.08%	31	West Virginia	6.41%
7	Oklahoma	8.94%	32	South Dakota	6.40%
8	Kansas	8.68%	33	Connecticut	6.35%
9	California	8.66%	34	Pennsylvania	6.34%
10	New York	8.52%	35	Massachusetts	6.25%
11	Arizona	8.40%	36	Vermont	6.22%
12	Nevada	8.32%	37	Idaho	6.03%
13	Texas	8.19%	38	Kentucky	6.00%
14	Missouri	8.18%	39	Maryland	6.00%
15	New Mexico	7.82%	40	Michigan	6.00%
16	Colorado	7.65%	41	Virginia	5.65%
17	South Carolina	7.46%	42	Maine	5.50%
18	Minnesota	7.46%	43	Wisconsin	5.46%
	<b>U.S. Average</b>	<b>7.44%</b>	44	Wyoming	5.34%
19	Georgia	7.31%	45	Hawaii	4.44%
20	Utah	7.18%	46	Alaska	1.76%
21	Ohio	7.17%	46	Delaware	No Tax
22	Mississippi	7.07%	47	Montana	No Tax
<b>23</b>	<b>FLORIDA</b>	<b>7.05%</b>	47	New Hampshire	No Tax
24	Indiana	7.00%	47	Oregon	No Tax
25	Rhode Island	7.00%			

Local rates can vary among jurisdictions. The local rates are population-weighted to get an average local rate. That rate is added to the state rate to get the total rates in the table.

Source: Sales Tax Clearinghouse, Tax Foundation and Florida TaxWatch, October 2020. Rankings may appear to be equal due to rounding.

## PER CAPITA STATE & LOCAL TAX COLLECTIONS

FY2018

1	New York	\$9,814	26	Alaska	\$4,802
2	Connecticut	\$8,492	27	Nevada	\$4,743
3	North Dakota	\$7,627	28	Ohio	\$4,643
4	New Jersey	\$7,424	29	Texas	\$4,508
5	Hawaii	\$7,322	30	Michigan	\$4,427
6	Massachusetts	\$7,018	31	Louisiana	\$4,373
7	California	\$6,822	32	South Dakota	\$4,341
8	Maryland	\$6,533	33	Montana	\$4,280
9	Minnesota	\$6,441	34	Utah	\$4,182
10	Vermont	\$6,349	35	West Virginia	\$4,150
11	Illinois	\$5,933	36	Arkansas	\$4,141
12	Washington	\$5,857	37	New Mexico	\$4,134
13	Rhode Island	\$5,796	38	Indiana	\$4,102
14	Maine	\$5,549	39	North Carolina	\$4,094
15	Delaware	\$5,549	40	FLORIDA	\$3,984
16	Pennsylvania	\$5,469	41	Kentucky	\$3,978
	<b>U.S. Average</b>	<b>\$5,417</b>	42	Missouri	\$3,975
17	Nebraska	\$5,377	43	Georgia	\$3,917
18	New Hampshire	\$5,281	44	Idaho	\$3,897
19	Colorado	\$5,279	45	Arizona	\$3,855
20	Kansas	\$5,188	46	Oklahoma	\$3,854
21	Iowa	\$5,165	47	Mississippi	\$3,762
22	Wyoming	\$5,059	48	South Carolina	\$3,728
23	Wisconsin	\$5,024	49	Alabama	\$3,531
24	Virginia	\$5,005	50	Tennessee	\$3,301
25	Oregon	\$4,982			

Source: Florida TaxWatch from U.S. Department of Commerce data, October 2020. Rankings may appear to be equal due to rounding.

### FLORIDA'S HISTORIC RANK

Year	Rank	Amount	% of US Avg.
2018	40	\$3,984	73.5%
2017	44	\$3,739	73.4%
2016	46	\$3,517	71.0%
2015	46	\$3,481	71.2%
2009	30	\$3,691	88.4%
2006	22	\$3,850	95.2%

## PER CAPITA STATE & LOCAL TRANSACTIONS TAX COLLECTIONS

FY2018

1	Hawaii	\$3,681	26	Alabama	\$1,726
2	Washington	\$3,560	27	Mississippi	\$1,724
3	Nevada	\$3,042	28	Wyoming	\$1,696
4	Louisiana	\$2,486	29	Maine	\$1,688
5	New York	\$2,351	30	Iowa	\$1,680
6	South Dakota	\$2,290	31	Oklahoma	\$1,642
7	North Dakota	\$2,210	32	Rhode Island	\$1,622
8	Texas	\$2,173	33	West Virginia	\$1,581
9	Connecticut	\$2,155	34	Nebraska	\$1,570
10	<b>FLORIDA</b>	<b>\$2,135</b>	35	Utah	\$1,528
11	Arkansas	\$2,087	36	North Carolina	\$1,526
12	Kansas	\$2,041	37	Wisconsin	\$1,512
13	Minnesota	\$1,990	38	Michigan	\$1,499
14	New Mexico	\$1,981	39	Missouri	\$1,496
15	California	\$1,955	40	Kentucky	\$1,454
16	Colorado	\$1,936	41	Idaho	\$1,410
17	Illinois	\$1,934	42	Massachusetts	\$1,378
18	Arizona	\$1,892	43	Georgia	\$1,375
	<b>U.S. Average</b>	<b>\$1,880</b>	44	Virginia	\$1,197
19	Tennessee	\$1,866	45	South Carolina	\$1,183
20	Indiana	\$1,848	46	Alaska	\$842
21	Vermont	\$1,794	47	New Hampshire	\$762
22	Ohio	\$1,777	48	Delaware	\$626
23	Pennsylvania	\$1,758	49	Montana	\$611
24	New Jersey	\$1,756	50	Oregon	\$540
25	Maryland	\$1,751			

Source: Florida TaxWatch from U.S. Department of Commerce data, October 2020. Rankings may appear to be equal due to rounding.

### FLORIDA'S HISTORIC RANK

Year	Rank	Amount	% of US Avg.
2018	10	\$2,135	113.6%
2017	14	\$1,942	108.5%
2016	17	\$1,784	102.9%
2015	15	\$1,796	105.6%
2009	7	1,719	121.4%
2006	5	1,946	138.8%

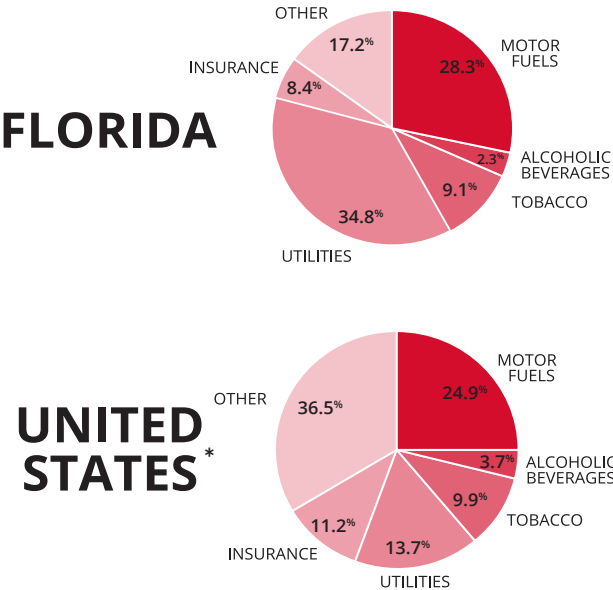
# PER CAPITA STATE & LOCAL SELECTIVE SALES TAXES BY SOURCE

FY2018

	FLORIDA	RANK	U.S. AVG.
Utilities	\$212	1	\$84
Motor Fuels	\$173	17	\$153
Insurance	\$56	30	\$61
Alcoholic Beverages	\$14 <sup>1</sup>	34	\$23
Tobacco	\$56	35	\$72

1 - Despite Florida's low per capita ranking for alcoholic beverage taxes, the state's tax rates are much higher than average. Taxes are collected at the wholesale level and distributors may take a credit for donations to the Florida Tax Credit Scholarship Program. This credit reduces net tax collections by 60 percent. If these taxes were counted, Florida would rank in the top ten.

## PERCENTAGE OF STATE & LOCAL SELECTIVE SALES TAX COLLECTIONS BY SOURCE



Source: Florida TaxWatch from U.S. Department of Commerce data, October 2020. Figures may not add to 100% due to rounding.

\* All-state averages include Florida.



## PERCENTAGE OF STATE & LOCAL REVENUE FROM LOCAL SOURCES

FY2018

1	New York	54.7%	26	Pennsylvania	40.7%
2	<b>FLORIDA</b>	<b>52.6%</b>	27	Alaska	39.7%
3	Colorado	52.3%	28	Maine	39.6%
4	Texas	52.2%	29	Virginia	39.5%
5	Nebraska	51.5%	30	Montana	39.4%
6	New Hampshire	50.8%	31	Oklahoma	37.9%
7	Georgia	49.9%	32	Oregon	37.8%
8	Missouri	48.8%	33	Iowa	37.8%
9	Illinois	48.8%	34	Kansas	37.5%
10	Louisiana	47.6%	35	Utah	37.4%
11	South Dakota	47.3%	36	Rhode Island	36.8%
12	South Carolina	47.3%	37	Wisconsin	36.3%
13	Tennessee	47.1%	38	Idaho	36.2%
14	Wyoming	46.6%	39	Massachusetts	35.9%
15	Ohio	45.5%	40	Connecticut	35.9%
16	Washington	45.5%	41	Michigan	34.6%
17	Nevada	44.7%	42	Minnesota	34.4%
	<b>U.S. Average</b>	<b>44.7%</b>	43	Kentucky	33.3%
18	North Carolina	44.3%	44	New Mexico	30.3%
19	California	43.9%	45	West Virginia	29.6%
20	New Jersey	43.6%	46	North Dakota	29.3%
21	Maryland	42.7%	47	Hawaii	24.7%
22	Arizona	42.3%	48	Arkansas	24.5%
23	Mississippi	40.9%	49	Delaware	19.7%
24	Alabama	40.9%	50	Vermont	19.4%
25	Indiana	40.7%			

Source: Florida TaxWatch from U.S. Department of Commerce data, October 2020. Rankings may appear to be equal due to rounding.

### FLORIDA'S HISTORIC RANK

Year	Rank	Amount	% of US Avg.
2018	2	52.6%	117.7%
2017	2	53.9%	119.2%
2016	1	54.9%	122.3%
2015	2	53.3%	119.5%
2009	1	58.4%	124.3%
2006	3	51.9%	117.2%

## PERCENTAGE OF STATE & LOCAL TAXES FROM LOCAL SOURCES

FY2018

1	New Hampshire	59.1%	26	Iowa	37.9%
2	New York	53.9%	27	Wyoming	37.2%
3	Alaska	53.6%	28	Connecticut	37.1%
4	Texas	53.0%	29	Oklahoma	37.0%
5	Colorado	50.4%	30	Kansas	36.8%
6	South Dakota	49.6%	31	Tennessee	35.9%
7	Nebraska	47.8%	32	Alabama	35.9%
8	Illinois	47.3%	33	Wisconsin	35.7%
9	Missouri	46.4%	34	Nevada	35.6%
10	New Jersey	46.4%	35	California	34.9%
11	Ohio	46.2%	36	Montana	34.9%
12	<b>FLORIDA</b>	<b>45.3%</b>	37	New Mexico	34.4%
13	Virginia	44.7%	38	North Carolina	34.1%
14	Louisiana	44.3%	39	Kentucky	32.0%
15	South Carolina	44.0%	40	Michigan	30.9%
16	Rhode Island	43.1%	41	Mississippi	29.7%
17	Maryland	43.1%	42	Indiana	29.2%
18	Georgia	42.8%	43	Idaho	28.3%
	<b>U.S. Average</b>	<b>41.9%</b>	44	West Virginia	27.9%
19	Pennsylvania	41.8%	45	North Dakota	27.1%
20	Arizona	40.8%	46	Hawaii	25.9%
21	Maine	40.5%	47	Minnesota	25.8%
22	Washington	39.3%	48	Arkansas	20.9%
23	Oregon	39.0%	49	Delaware	20.9%
24	Utah	38.5%	50	Vermont	17.2%
25	Massachusetts	38.5%			

Source: Florida TaxWatch from U.S. Department of Commerce data, October 2020. Rankings may appear to be equal due to rounding.

### FLORIDA'S HISTORIC RANK

Year	Rank	Amount	% of US Avg.
2018	12	45.3%	108.1%
2017	10	46.8%	110.1%
2016	9	47.6%	113.3%
2015	10	46.8%	112.5%
2009	3	53.2%	120.6%
2006	13	42.4%	104.4%

## PERCENTAGE OF STATE & LOCAL REVENUE FROM NON-TAX SOURCES

FY2018

1	Alaska	54.5%	27	Kentucky	31.8%
2	Wyoming	51.8%	28	Louisiana	31.3%
3	South Carolina	45.6%	29	Georgia	31.2%
4	Iowa	43.8%	30	South Dakota	31.1%
5	Alabama	43.2%		<b>U.S. Average</b>	<b>30.9%</b>
6	Utah	41.4%	31	Wisconsin	30.7%
7	Oregon	40.5%	32	California	30.5%
8	New Mexico	40.2%	33	Nebraska	30.5%
9	Mississippi	38.9%	34	Arkansas	30.5%
10	North Carolina	37.4%	35	Rhode Island	30.0%
11	<b>FLORIDA</b>	<b>37.3%</b>	36	Montana	29.7%
12	Oklahoma	37.1%	37	Hawaii	29.1%
13	Kansas	37.1%	38	Pennsylvania	28.8%
14	Indiana	36.2%	39	Arizona	28.7%
15	Tennessee	36.1%	40	Minnesota	27.8%
16	Virginia	35.7%	41	New Hampshire	26.4%
17	Delaware	35.7%	42	Nevada	26.1%
18	Michigan	35.7%	43	Vermont	24.9%
19	West Virginia	34.9%	44	Massachusetts	24.6%
20	Washington	34.6%	45	Illinois	23.3%
21	Missouri	34.5%	46	Maine	22.8%
22	Colorado	33.8%	47	New Jersey	22.7%
23	Ohio	33.6%	48	Maryland	22.4%
24	Texas	32.2%	49	New York	21.7%
25	North Dakota	32.0%	50	Connecticut	15.6%
26	Idaho	32.0%			

Source: Florida TaxWatch from U.S. Department of Commerce data, October 2020. Rankings may appear to be equal due to rounding.

### FLORIDA'S HISTORIC RANK

Year	Rank	Amount	% of US Avg.
2018	9	37.3%	120.7%
2017	12	38.5%	122.2%
2016	9	38.7%	124.8%
2015	7	38.7%	125.6%
2009	10	37.6%	116.4%
2006	25	32.4%	104.9%

## BUSINESS SHARE OF TOTAL STATE AND LOCAL TAXES

FY2018

1	Wyoming	72.7%	26	Illinois	43.4%
2	North Dakota	72.1%	27	Kentucky	43.1%
3	Alaska	66.9%	28	Pennsylvania	42.5%
4	Texas	62.3%	29	Georgia	42.4%
5	South Dakota	58.9%	30	Kansas	42.3%
6	New Mexico	56.2%	31	New York	41.3%
7	Tennessee	54.1%	32	New Jersey	40.9%
8	Nevada	53.7%	33	Utah	40.4%
9	<b>FLORIDA</b>	<b>53.3%</b>	34	Ohio	40.3%
10	Delaware	52.9%	35	Idaho	40.0%
11	Vermont	51.5%	36	Indiana	39.9%
12	Mississippi	50.0%	37	Arkansas	39.4%
13	Washington	49.6%	38	Virginia	39.3%
14	West Virginia	49.4%	39	Massachusetts	38.9%
15	Louisiana	48.5%	40	Wisconsin	38.8%
16	Montana	48.5%	41	California	38.7%
17	New Hampshire	48.4%	42	Missouri	38.2%
18	Nebraska	48.3%	43	Rhode Island	37.9%
19	Oklahoma	48.3%	44	Hawaii	37.8%
20	Maine	47.9%	45	Minnesota	37.7%
21	South Carolina	45.9%	46	North Carolina	37.4%
22	Alabama	45.3%	47	Oregon	36.0%
23	Arizona	45.0%	48	Michigan	35.0%
24	Colorado	44.8%	49	Maryland	31.4%
25	Iowa	43.6%	50	Connecticut	29.5%
	<b>U.S. Average</b>	<b>43.5%</b>			

Source: State Tax Research Institute, the Council on State Taxation and Ernst & Young, LLP, October 2019. Rankings may appear to be equal due to rounding.

### FLORIDA'S HISTORIC RANK

Year	Rank	Amount	% of US Avg.
2018	9	53.3%	122.5%
2017	9	53.6%	122.7%
2016	12	51.7%	117.8%
2015	13	51.6%	117.0%
2009	19	49.7%	109.5%
2006	18	47.8%	106.5%

## STATE AND LOCAL CELL PHONE TAX RATES

as of July 2019

1	Illinois	22.14%	26	Alabama	10.91%
2	Washington	19.71%	27	Kentucky	10.91%
3	Nebraska	19.02%	28	Minnesota	10.59%
4	New York	18.65%	29	Massachusetts	10.21%
5	Utah	16.50%	30	West Virginia	10.20%
6	Arkansas	16.39%	31	Michigan	9.91%
7	Pennsylvania	16.36%	32	Mississippi	9.77%
8	Rhode Island	15.33%	33	Iowa	9.72%
9	North Dakota	15.11%	34	Louisiana	9.63%
10	Kansas	15.03%	35	Maine	9.06%
11	Missouri	14.91%	36	New Jersey	9.00%
12	<b>FLORIDA</b>	<b>14.86%</b>	37	New Hampshire	8.98%
13	Maryland	14.72%	38	North Carolina	8.93%
14	Oklahoma	14.50%	39	Vermont	8.90%
15	South Dakota	14.29%	40	Wyoming	8.79%
16	Alaska	13.94%	41	Ohio	8.51%
17	California	13.05%	42	Connecticut	7.88%
18	New Mexico	12.99%	43	Hawaii	7.79%
19	Arizona	12.63%	44	Wisconsin	7.71%
	<b>U.S. Average</b>	<b>12.60%</b>	45	Virginia	6.98%
20	Tennessee	12.56%	46	Montana	6.66%
21	South Carolina	12.41%	47	Delaware	6.64%
22	Indiana	11.93%	48	Nevada	3.44%
23	Colorado	11.83%	49	Idaho	2.64%
24	Texas	11.81%	50	Oregon	2.27%
25	Georgia	11.78%			

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 9.05%.

Rankings may appear to be equal due to rounding.

Source: Tax Foundation, November 2019. Based on methodology from the Council on State Taxation.

## **STATE & LOCAL TAXES & REVENUES** **7**

### **STATE TAXES & REVENUES**

PER CAPITA STATE OWN SOURCE REVENUE	21
PER CAPITA STATE TAX COLLECTIONS	22
GROWTH IN STATE TAX COLLECTIONS	23
PERCENTAGE OF STATE TAX COLLECTIONS BY SOURCE	24
PER CAPITA STATE TRANSACTION TAX COLLECTIONS	25
PER CAPITA GENERAL SALES TAX COLLECTIONS	26
PER CAPITA STATE SELECTIVE SALES TAX COLLECTIONS	27
PER CAPITA STATE PERSONAL INCOME TAX COLLECTIONS	28
PER CAPITA STATE CORPORATE INCOME TAX COLLECTIONS	29
STATE CORPORATE INCOME TAX RATES	30
PER CAPITA STATE LICENSE TAX COLLECTIONS	31
PERCENTAGE OF TOTAL LICENSE TAXES BY SOURCE	32
PER CAPITA DOCUMENTARY & STOCK TRANSFER TAX COLLECTIONS	33
STATE CIGARETTE TAX RATES	34
STATE TAX RATES ON BEER	35
STATE TAX RATES ON SPIRITS	36
STATE TAX RATES ON TABLE WINE	37
STATE TAXES ON CANDY & SOFT DRINKS	38

### **LOCAL TAXES & REVENUES** **39**

**PER CAPITA STATE  
OWN SOURCE\* REVENUE**  
FY2018

1	North Dakota	\$7,937	27	Maine	\$4,340
2	Hawaii	\$7,778		<b>U.S. Average</b>	<b>\$4,336</b>
3	Delaware	\$6,925	28	Illinois	\$3,962
4	Vermont	\$6,815	29	Kentucky	\$3,888
5	Connecticut	\$6,452	30	Indiana	\$3,815
6	Alaska	\$6,366	31	Ohio	\$3,810
7	Massachusetts	\$5,966	32	Oklahoma	\$3,805
8	Minnesota	\$5,860	33	Colorado	\$3,800
9	Iowa	\$5,722	34	Nebraska	\$3,752
10	New York	\$5,681	35	Montana	\$3,688
11	Wyoming	\$5,600	36	Alabama	\$3,677
12	California	\$5,512	37	Idaho	\$3,653
13	New Jersey	\$5,419	38	North Carolina	\$3,645
14	Rhode Island	\$5,239	39	Mississippi	\$3,640
15	Oregon	\$5,205	40	South Carolina	\$3,614
16	Kansas	\$5,156	41	Nevada	\$3,546
17	Washington	\$4,881	42	New Hampshire	\$3,528
18	New Mexico	\$4,824	43	Louisiana	\$3,339
19	Maryland	\$4,822	44	South Dakota	\$3,323
20	Virginia	\$4,707	45	Texas	\$3,177
21	Wisconsin	\$4,619	46	Arizona	\$3,115
22	Pennsylvania	\$4,556	47	Missouri	\$3,103
23	Arkansas	\$4,500	<b>48</b>	<b>FLORIDA</b>	<b>\$3,008</b>
24	Michigan	\$4,496	49	Georgia	\$2,853
25	West Virginia	\$4,487	50	Tennessee	\$2,731
26	Utah	\$4,465			

Source: Florida TaxWatch from U.S. Department of Commerce data, October 2020. Rankings may appear to be equal due to rounding. \*For a definition of Own Source Revenue see page 5.

**FLORIDA'S HISTORIC RANK**

Year	Rank	Amount	% of US Avg.
2018	48	\$3,008	69.4%
2017	48	\$2,803	68.8%
2016	50	\$2,584	63.8%
2015	48	\$2,650	67.8%
2009	46	\$2,463	75.3%
2006	41	\$2,736	83.9%

## PER CAPITA STATE TAX COLLECTIONS

FY2019

1	North Dakota	\$6,539	26	Utah	\$3,135
2	Hawaii	\$5,787	27	Virginia	\$3,086
3	Vermont	\$5,493	28	Michigan	\$3,031
4	Connecticut	\$5,043	29	Indiana	\$3,004
5	Minnesota	\$5,011	30	Nebraska	\$2,982
6	California	\$4,767	31	Montana	\$2,976
7	Delaware	\$4,740	32	Kentucky	\$2,889
8	New York	\$4,700	33	North Carolina	\$2,809
9	Massachusetts	\$4,618	34	Mississippi	\$2,783
10	New Jersey	\$4,372	35	Colorado	\$2,772
11	Maryland	\$3,908	36	Idaho	\$2,761
12	Washington	\$3,698	37	Oklahoma	\$2,718
13	Wyoming	\$3,651	38	Ohio	\$2,580
14	New Mexico	\$3,546	39	Louisiana	\$2,524
15	Rhode Island	\$3,517	40	Arizona	\$2,516
16	Maine	\$3,484	41	Alaska	\$2,428
17	Wisconsin	\$3,446	42	Alabama	\$2,365
18	Kansas	\$3,444	43	Georgia	\$2,339
19	Arkansas	\$3,390	44	South Dakota	\$2,201
20	Pennsylvania	\$3,369	45	Texas	\$2,198
21	Iowa	\$3,358	46	South Carolina	\$2,193
22	Illinois	\$3,347	47	New Hampshire	\$2,189
23	Oregon	\$3,324	48	Tennessee	\$2,180
	<b>U.S. Average</b>	<b>\$3,310</b>	49	Missouri	\$2,150
24	West Virginia	\$3,302	<b>50</b>	<b>FLORIDA</b>	<b>\$2,097</b>
25	Nevada	\$3,191			

Source: Florida TaxWatch from U.S. Department of Commerce data, October 2020. Rankings may appear to be equal due to rounding.

### FLORIDA'S HISTORIC RANK

Year	Rank	Amount	% of US Avg.
2019	50	\$2,097	63.3%
2018	50	\$2,035	64.0%
2016	49	\$1,839	64.2%
2015	49	\$1,855	65.1%
2009	41	1,729	74.3%
2006	31	2,219	92.3%



## GROWTH IN STATE TAX COLLECTIONS

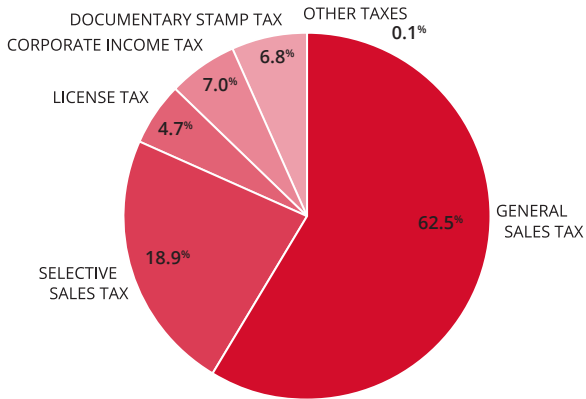
FY2009 - FY2019

1	North Dakota	105.83%	26	Nebraska	43.84%
2	Oregon	96.20%	27	Pennsylvania	43.43%
3	California	86.36%	28	New Jersey	42.88%
4	Utah	83.82%	29	North Carolina	42.83%
5	Colorado	82.77%	30	Tennessee	42.11%
6	Hawaii	74.16%	31	New York	41.49%
7	Nevada	73.65%	32	<b>FLORIDA</b>	<b>39.77%</b>
8	Washington	70.61%	33	New Hampshire	39.69%
9	Minnesota	64.18%	34	Alabama	39.37%
10	Delaware	64.18%	35	Wisconsin	38.70%
11	Arizona	63.13%	36	Vermont	36.83%
12	Massachusetts	61.59%	37	Arkansas	36.83%
13	Virginia	58.28%	38	Indiana	35.36%
14	Illinois	55.03%	39	Maine	33.98%
15	Maryland	54.43%	40	Michigan	33.01%
16	New Mexico	54.19%	41	Kentucky	32.39%
17	Idaho	53.97%	42	Montana	31.62%
18	Georgia	53.71%	43	Oklahoma	31.00%
	<b>U.S. Average</b>	<b>51.59%</b>	44	Missouri	28.29%
19	Texas	51.58%	45	Mississippi	27.71%
20	Iowa	51.52%	46	Ohio	26.03%
21	Kansas	49.82%	47	West Virginia	24.04%
22	Connecticut	47.97%	48	Louisiana	15.16%
23	South Carolina	46.94%	49	Wyoming	-23.63%
24	South Dakota	44.62%	50	Alaska	-64.06%
25	Rhode Island	44.00%			

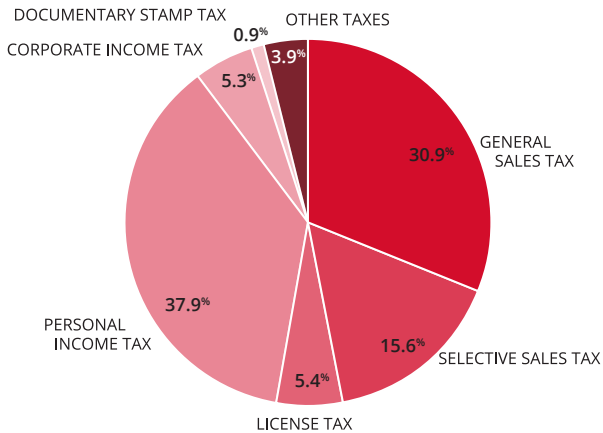
Source: Florida TaxWatch from U.S. Department of Commerce data, October 2020. Rankings may appear to be equal due to rounding.

**PERCENTAGE OF STATE TAX  
COLLECTIONS BY SOURCE**  
FY2019

## FLORIDA



## UNITED STATES \*



Source: Florida TaxWatch from U.S. Department of Commerce data, October 2020. Figures may not add to 100% due to rounding.

\* All-state averages include Florida.

# PER CAPITA STATE TRANSACTION TAX COLLECTIONS

FY2019

1	Hawaii	\$3,569	26	Illinois	\$1,538
2	Washington	\$2,824	27	California	\$1,525
3	Nevada	\$2,566	28	Wisconsin	\$1,453
4	Connecticut	\$2,182	29	Arizona	\$1,447
5	North Dakota	\$2,057	30	Michigan	\$1,437
6	Minnesota	\$1,986	31	Idaho	\$1,433
7	Indiana	\$1,874	32	Kentucky	\$1,414
8	Texas	\$1,871	33	New York	\$1,397
9	South Dakota	\$1,831	34	Massachusetts	\$1,388
10	New Jersey	\$1,806	35	Louisiana	\$1,375
11	Vermont	\$1,800	36	Nebraska	\$1,337
12	New Mexico	\$1,759	37	Utah	\$1,276
13	Mississippi	\$1,757	38	North Carolina	\$1,227
14	Maine	\$1,735	39	Oklahoma	\$1,176
15	Pennsylvania	\$1,730	40	Alabama	\$1,148
16	Rhode Island	\$1,729	41	Colorado	\$1,046
17	<b>FLORIDA</b>	<b>\$1,708</b>	42	South Carolina	\$1,024
18	Wyoming	\$1,650	43	Virginia	\$1,009
19	Maryland	\$1,638	44	Missouri	\$905
20	Arkansas	\$1,633	45	Georgia	\$900
21	West Virginia	\$1,623	46	New Hampshire	\$732
22	Ohio	\$1,586	47	Montana	\$623
23	Tennessee	\$1,578	48	Delaware	\$621
24	Kansas	\$1,553	49	Oregon	\$444
25	Iowa	\$1,541	50	Alaska	\$380
	<b>U.S. Average</b>	<b>\$1,540</b>			

Source: Florida TaxWatch from U.S. Department of Commerce data, October 2020. Rankings may appear to be equal due to rounding.

## FLORIDA'S HISTORIC RANK

Year	Rank	Amount	% of US Avg.
2019	17	\$1,708	110.9%
2018	14	\$1,680	112.4%
2016	18	\$1,487	108.9%
2015	14	\$1,512	112.3%
2009	7	\$1,455	130.2%
2006	4	\$1,687	148.8%

# PER CAPITA STATE GENERAL SALES TAX COLLECTIONS

FY2019

1	Hawaii	\$2,686	26	Massachusetts	\$992
2	Washington	\$2,199	27	Wisconsin	\$979
3	Nevada	\$1,801	28	Michigan	\$963
4	North Dakota	\$1,386	29	Illinois	\$946
5	New Mexico	\$1,367	30	Pennsylvania	\$918
6	Wyoming	\$1,332	31	Kentucky	\$893
7	Texas	\$1,323	32	Utah	\$891
8	<b>FLORIDA</b>	<b>\$1,311</b>	33	West Virginia	\$831
9	South Dakota	\$1,298	34	North Carolina	\$811
10	Connecticut	\$1,286	35	Maryland	\$809
11	Mississippi	\$1,253	36	Louisiana	\$803
12	New Jersey	\$1,221	37	New York	\$789
13	Indiana	\$1,205	38	Oklahoma	\$778
14	Maine	\$1,202	39	South Carolina	\$677
15	Arkansas	\$1,186	40	Vermont	\$661
16	Arizona	\$1,158	41	Virginia	\$641
17	Tennessee	\$1,154	42	Missouri	\$609
18	Kansas	\$1,145	43	Alabama	\$595
19	Minnesota	\$1,104	44	Georgia	\$592
20	Ohio	\$1,086	45	Colorado	\$590
21	Iowa	\$1,080	46	Alaska	No Tax
22	Idaho	\$1,079	47	Delaware	No Tax
23	Rhode Island	\$1,058	48	Montana	No Tax
24	California	\$1,052	49	New Hampshire	No Tax
	<b>U.S. Average</b>	<b>\$1,022</b>	50	Oregon	No Tax
25	Nebraska	\$1,019			

Source: Florida TaxWatch from U.S. Department of Commerce data, October 2020. Rankings may appear to be equal due to rounding.

## FLORIDA'S HISTORIC RANK

Year	Rank	Amount	% of US Avg.
2019	8	\$1,311	128.3%
2018	5	\$1,259	127.6%
2016	12	\$1,089	121.1%
2015	11	\$1,086	121.6%
2009	4	\$1,037	140.1%
2006	4	\$1,261	163.7%

## PER CAPITA STATE SELECTIVE SALES TAX COLLECTIONS

FY2019

1	Vermont	\$1,139	26	Ohio	\$500
2	Connecticut	\$896	27	Michigan	\$474
3	Hawaii	\$884	28	California	\$473
4	Minnesota	\$883	29	Wisconsin	\$473
5	Maryland	\$829	30	Iowa	\$461
6	Pennsylvania	\$812	31	Colorado	\$457
7	West Virginia	\$792	32	Arkansas	\$447
8	Nevada	\$765	33	Oregon	\$444
9	New Hampshire	\$732	34	Tennessee	\$424
10	North Dakota	\$672	35	North Carolina	\$416
11	Rhode Island	\$671	36	Kansas	\$408
12	Indiana	\$669	37	Oklahoma	\$398
13	Washington	\$624	38	FLORIDA	\$397
14	Montana	\$623	39	Massachusetts	\$395
15	Delaware	\$621	40	New Mexico	\$392
16	New York	\$608	41	Utah	\$385
17	Illinois	\$592	42	Alaska	\$380
18	New Jersey	\$585	43	Virginia	\$368
19	Louisiana	\$572	44	Idaho	\$353
20	Alabama	\$553	45	South Carolina	\$347
21	Texas	\$548	46	Nebraska	\$318
22	South Dakota	\$533	47	Wyoming	\$318
23	Maine	\$533	48	Georgia	\$309
24	Kentucky	\$521	49	Missouri	\$296
	<b>U.S. Average</b>	<b>\$517</b>	50	Arizona	\$289
25	Mississippi	\$504			

Source: Florida TaxWatch from U.S. Department of Commerce data, October 2020. Rankings may appear to be equal due to rounding.

### FLORIDA'S HISTORIC RANK

Year	Rank	Amount	% of US Avg.
2019	38	\$397	76.8%
2018	34	\$421	83.2%
2016	33	\$398	85.6%
2015	28	\$425	93.8%
2009	22	\$418	110.6%
2006	19	\$426	117.1%

**PER CAPITA STATE  
PERSONAL INCOME TAX COLLECTIONS**  
FY2019

1	New York	\$2,786	26	Missouri	\$1,075
2	California	\$2,535	27	Pennsylvania	\$1,056
3	Massachusetts	\$2,490	28	Kentucky	\$1,037
4	Connecticut	\$2,370	29	Michigan	\$1,017
5	Oregon	\$2,345	30	Arkansas	\$1,000
6	Minnesota	\$2,205	31	Idaho	\$943
7	Hawaii	\$1,811	32	South Carolina	\$930
8	Delaware	\$1,796	33	Oklahoma	\$903
9	New Jersey	\$1,790	34	Indiana	\$902
10	Virginia	\$1,746	35	Alabama	\$857
11	Maryland	\$1,667	36	Louisiana	\$824
12	Utah	\$1,566	37	Ohio	\$797
13	Wisconsin	\$1,506	38	New Mexico	\$759
14	Colorado	\$1,427	39	Arizona	\$742
15	Vermont	\$1,379	40	Mississippi	\$661
16	Montana	\$1,327	41	North Dakota	\$546
17	Nebraska	\$1,319	42	New Hampshire	\$90
18	Illinois	\$1,303	43	Tennessee	\$30
19	Iowa	\$1,300	44	Alaska	No Tax
20	Rhode Island	\$1,300	45	FLORIDA	No Tax
21	Kansas	\$1,297	46	Nevada	No Tax
22	Maine	\$1,274	47	South Dakota	No Tax
23	North Carolina	\$1,271	48	Texas	No Tax
	<b>U.S. Average</b>	<b>\$1,255</b>	49	Washington	No Tax
24	West Virginia	\$1,166	50	Wyoming	No Tax
25	Georgia	\$1,153			

Source: Florida TaxWatch from U.S. Department of Commerce data, October 2020. Rankings may appear to be equal due to rounding.

# PER CAPITA STATE CORPORATE INCOME TAX COLLECTIONS

FY2019

1	New Hampshire	\$613	26	Utah	\$164
2	New Jersey	\$456	27	Idaho	\$161
3	Alaska	\$453	28	FLORIDA	\$146
4	Massachusetts	\$428	29	Alabama	\$140
5	California	\$349	30	Colorado	\$139
6	Minnesota	\$304	31	Hawaii	\$134
7	Delaware	\$299	32	Kentucky	\$130
8	Connecticut	\$252	33	Georgia	\$120
9	Tennessee	\$250	34	Michigan	\$114
10	Illinois	\$243	35	Indiana	\$112
11	Vermont	\$240	36	West Virginia	\$111
12	Wisconsin	\$235	37	Virginia	\$108
13	Pennsylvania	\$231	38	Louisiana	\$106
14	New York	\$223	39	New Mexico	\$97
15	Nebraska	\$220	40	North Carolina	\$80
16	Oregon	\$217	41	South Carolina	\$77
17	Maryland	\$215	42	Oklahoma	\$77
18	North Dakota	\$193	43	Arizona	\$71
19	Maine	\$188	44	Missouri	\$60
20	Arkansas	\$177	45	South Dakota	\$53
	<b>U.S. Average</b>	<b>\$176</b>	46	Ohio	\$1
21	Montana	\$174	47	Nevada	No Tax
22	Iowa	\$170	48	Texas	No Tax
23	Kansas	\$167	49	Washington	No Tax
24	Rhode Island	\$167	50	Wyoming	No Tax
25	Mississippi	\$166			

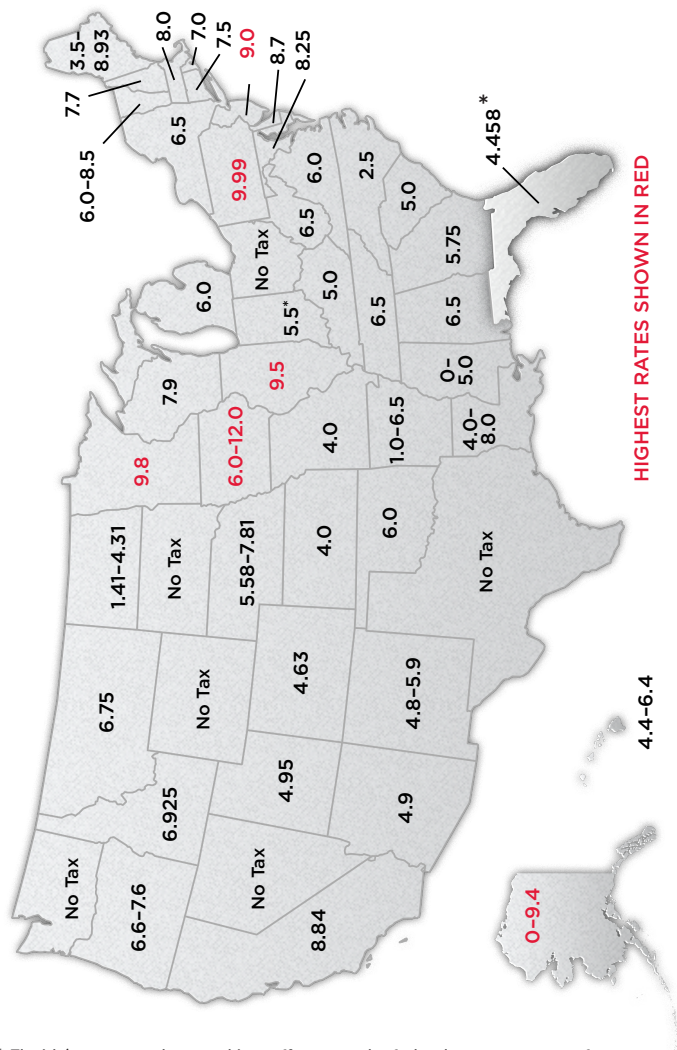
Source: Florida TaxWatch from U.S. Department of Commerce data, October 2020. Rankings may appear to be equal due to rounding.

## FLORIDA'S HISTORIC RANK

Year	Rank	Amount	% of US Avg.
2019	28	\$146	83.0%
2018	29	\$115	78.4%
2016	34	\$111	77.2%
2015	34	\$112	73.7%
2009	28	\$99	77.3%
2006	31	\$133	83.5%

## STATE CORPORATE INCOME TAX RATES

As of January 1, 2020



\* Florida's rate was decreased in a effort to make federal corporate tax reform revenue neutral. Scheduled to return to 5.5 in 2022.

Indiana's rate will decrease to 5.25 percent on July 1, 2020. Nevada, 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.

Source: National Federation of Tax Administrators, Tax Foundation, and Florida TaxWatch, October 2020.



# PER CAPITA STATE LICENSE TAX COLLECTIONS

FY2019

1	Delaware	\$1,841		U.S. Average	\$180
2	Montana	\$365	27	Massachusetts	\$174
3	Wyoming	\$361	28	Mississippi	\$172
4	New Hampshire	\$343	29	New Mexico	\$159
5	Iowa	\$314	30	Maryland	\$151
6	South Dakota	\$310	31	Kansas	\$149
7	North Dakota	\$301	32	West Virginia	\$134
8	Tennessee	\$281	33	Arkansas	\$134
9	California	\$280	34	Texas	\$127
10	Oregon	\$270	35	South Carolina	\$127
11	Minnesota	\$266	36	Colorado	\$122
12	Oklahoma	\$265	37	Kentucky	\$119
13	Washington	\$231	38	Connecticut	\$115
14	Nevada	\$230	39	Indiana	\$114
15	North Carolina	\$223	40	Utah	\$114
16	Idaho	\$219	41	Alabama	\$114
17	Illinois	\$219	42	Rhode Island	\$110
18	Alaska	\$218	43	Virginia	\$105
19	Wisconsin	\$218	44	Missouri	\$103
20	Maine	\$217	45	FLORIDA	\$99
21	Pennsylvania	\$217	46	Nebraska	\$96
22	Michigan	\$203	47	Louisiana	\$94
23	Vermont	\$202	48	New York	\$93
24	Hawaii	\$198	49	Arizona	\$80
25	New Jersey	\$192	50	Georgia	\$67
26	Ohio	\$191			

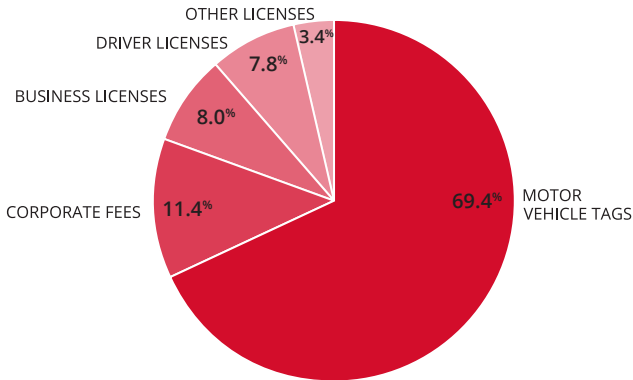
Source: Florida TaxWatch from U.S. Department of Commerce data, October 2020. Rankings may appear to be equal due to rounding.

## FLORIDA'S HISTORIC RANK

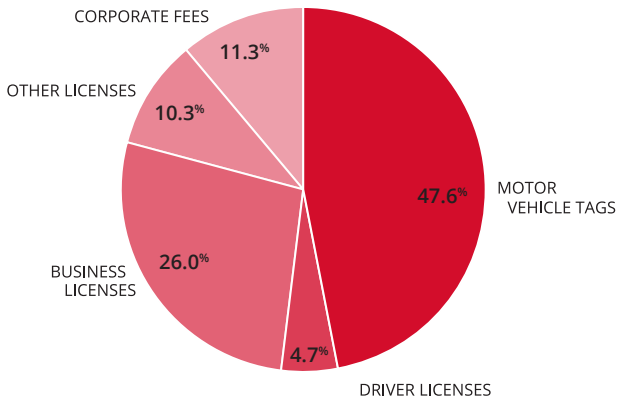
Year	Rank	Amount	% of US Avg.
2019	45	\$99	55.0%
2018	44	\$100	57.2%
2016	38	\$110	67.9%
2015	39	\$107	65.6%
2009	42	\$98	61.3%
2006	37	\$105	69.6%

PERCENTAGE OF TOTAL  
LICENSE TAXES BY SOURCE  
FY2019

## FLORIDA



## UNITED STATES



Source: Florida TaxWatch from U.S. Department of Commerce data, October 2020. 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.

## PER CAPITA DOCUMENTARY STAMP & STOCK TRANSFER TAX COLLECTIONS

FY2019

1	Delaware	\$179.21	26	West Virginia	\$7.22
2	Washington	\$154.03	27	Iowa	\$7.03
3	<b>FLORIDA</b>	<b>\$142.05</b>	28	Illinois	\$6.40
4	New Hampshire	\$108.92	29	Oklahoma	\$5.45
5	Rhode Island	\$69.26	30	Arizona	\$2.62
6	New Jersey	\$69.21	31	Missouri	\$2.06
7	New York	\$65.55	32	Kentucky	\$0.75
8	Vermont	\$61.89	33	Oregon	\$0.47
9	Hawaii	\$61.64	34	South Dakota	\$0.21
10	Connecticut	\$59.16	35	Georgia	\$-
11	Virginia	\$52.00	36	Alaska	No Tax
12	Pennsylvania	\$51.22	37	California	No Tax
13	Massachusetts	\$49.59	38	Colorado	No Tax
14	Minnesota	\$44.79	39	Idaho	No Tax
15	Tennessee	\$39.02	40	Indiana	No Tax
16	Michigan	\$38.17	41	Kansas	No Tax
17	Maryland	\$36.09	42	Louisiana	No Tax
18	Nevada	\$35.66	43	Mississippi	No Tax
	<b>U.S. Average</b>	<b>\$30.95</b>	44	Montana	No Tax
19	Maine	\$27.40	45	New Mexico	No Tax
20	South Carolina	\$26.12	46	North Dakota	No Tax
21	Arkansas	\$15.47	47	Ohio	No Tax
22	Wisconsin	\$13.31	48	Texas	No Tax
23	Alabama	\$9.80	49	Utah	No Tax
24	Nebraska	\$9.30	50	Wyoming	No Tax
25	North Carolina	\$8.38			

Source: Florida TaxWatch from U.S. Department of Commerce data, October 2020. Rankings may appear to be equal due to rounding.

### FLORIDA'S HISTORIC RANK

Year	Rank	Amount	% of US Avg.
2019	3	\$142	459.0%
2018	3	\$138	463.5%
2016	2	\$130	481.5%
2015	1	\$123	502.7%
2009	1	\$72	444.4%
2006	1	\$276	690.3%

## STATE CIGARETTE TAX RATES (CENTS PER PACK)

as of January 1, 2020

1	Connecticut	435	26	Ohio	160
1	New York	435	27	South Dakota	153
3	Rhode Island	425	28	Texas	141
4	Massachusetts	351	29	Iowa	136
5	Hawaii	320	30	<b>FLORIDA</b>	<b>133.9</b>
6	Vermont	308	31	Oregon	133
7	Minnesota <sup>1</sup>	304	32	Kansas	129
8	Washington	302.5	33	West Virginia	120
9	Illinois	298	34	Arkansas	115
10	California	287	35	Kentucky	110
11	New Jersey	270	36	Louisiana	108
12	Pennsylvania	260	37	Indiana	99.5
13	Wisconsin	252	38	Colorado	84
14	Delaware	210	39	Mississippi	68
15	Oklahoma	203	40	Alabama	67.5
15	Alaska	200	41	Nebraska	64
15	Arizona	200	42	Tennessee	62
15	Maine	200	43	Wyoming	60
15	Maryland	200	44	Idaho	57
20	Michigan	200	44	South Carolina	57
21	New Mexico	200	46	North Carolina	45
22	Nevada	180	47	North Dakota	44
23	New Hampshire	178	48	Georgia	37
23	Montana	170	49	Virginia	30
25	Utah	170	50	Missouri	17
	<b>U. S. Median</b>	<b>165</b>			

1 - MN also imposes a cigarette sales tax of 61.0 cents, which is adjusted annually by CPI.

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

Tax rates based on a standard 20 cigarette pack. Federal Tax - 101 cents a pack.

Source: Florida TaxWatch from Federation of Tax Administrators data, October 2020.

## STATE TAX RATES ON BEER (DOLLARS PER GALLON)

as of January 1, 2020

1	Tennessee <sup>2</sup>	\$1.29	24	Washington	\$0.26
2	Alaska	\$1.07	27	Connecticut	\$0.23
3	Alabama <sup>4</sup>	\$1.05	27	Illinois	\$0.23
4	Georgia <sup>4</sup>	\$1.01	29	California	\$0.20
5	Hawaii	\$0.93	29	Michigan	\$0.20
6	Kentucky <sup>2</sup>	\$0.85	29	Texas	\$0.20
7	South Carolina	\$0.77	32	Iowa	\$0.19
8	North Carolina	\$0.62	33	Kansas	\$0.18
9	Maryland <sup>3</sup>	\$0.55	33	Ohio	\$0.18
10	Minnesota <sup>3</sup>	\$0.51	33	West Virginia	\$0.18
11	<b>FLORIDA</b>	<b>\$0.48</b>	36	Arizona	\$0.16
12	North Dakota	\$0.45	36	Nevada	\$0.16
13	Mississippi	\$0.43	38	Idaho	\$0.15
14	New Mexico	\$0.41	39	New York	\$0.14
14	Utah	\$0.41	39	Montana	\$0.14
16	Louisiana	\$0.40	41	Indiana	\$0.12
16	Oklahoma	\$0.40	41	New Jersey	\$0.12
18	Maine	\$0.35	41	Rhode Island <sup>1</sup>	\$0.12
19	Arkansas <sup>1,3</sup>	\$0.34	44	Massachusetts	\$0.11
20	Nebraska	\$0.31	45	Colorado	\$0.08
21	New Hampshire	\$0.30	45	Oregon	\$0.08
22	South Dakota	\$0.27	45	Pennsylvania	\$0.08
22	Vermont	\$0.27	48	Missouri	\$0.06
24	Delaware	\$0.26	48	Wisconsin	\$0.06
24	Virginia	\$0.26	50	Wyoming	\$0.02
	<b>U.S. Median</b>	<b>\$0.26</b>			

Source: Distilled Spirits Council of the US, Tax Foundation, July, 2020.

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 up to 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 (10%) and Tennessee (17%), converted into a gallonage excise tax rate.

3 Includes sales taxes specific to alcohol beverages

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

## STATE TAX RATES ON SPIRITS (DOLLARS PER GALLON)

as of January 1, 2020

License States			Control States <sup>1</sup>		
1	Washington <sup>5,6</sup>	\$33.22	1	Oregon	\$21.95
2	Alaska <sup>2</sup>	\$12.80	2	Virginia	\$19.89
3	Minnesota <sup>3,5</sup>	\$9.01	3	Alabama	\$19.11
4	Illinois <sup>2</sup>	\$8.55	4	Utah	\$15.92
5	Kentucky <sup>4</sup>	\$8.33	5	North Carolina	\$14.58
6	Arkansas <sup>3,5</sup>	\$8.41	6	Iowa	\$13.03
7	<b>FLORIDA<sup>2</sup></b>	<b>\$6.50</b>	7	Maine	\$11.96
8	New York <sup>2</sup>	\$6.44	8	Michigan	\$11.95
9	New Mexico	\$6.06		<b>Control Median</b>	<b>\$10.91</b>
10	Hawaii	\$5.98	9	Idaho	\$10.91
11	Oklahoma	\$5.56	10	Ohio	\$9.83
12	New Jersey	\$5.50	11	Montana	\$9.75
13	South Carolina <sup>3</sup>	\$5.42	12	Mississippi	\$8.11
14	Connecticut <sup>2</sup>	\$5.40	13	Vermont	\$7.68
14	Rhode Island <sup>2</sup>	\$5.40	14	West Virginia	\$7.62
16	Maryland <sup>2,5</sup>	\$5.03	15	Pennsylvania	\$7.21
17	North Dakota <sup>2,5</sup>	\$5.12	16	New Hampshire	No Tax
	<b>License Median</b>	<b>\$5.12</b>	16	Wyoming	No Tax
18	South Dakota <sup>2,5</sup>	\$4.67	<p>Source: Distilled Spirits Council of the US, and the Tax Foundation, June 2020.</p> <p>Note: Rates are those applicable to off-premise sales of 40% alcohol by volume distilled spirits in 750ml containers</p> <p>Does not include the tiered federal tax of \$2.70 to \$13.50 per gallon.</p> <p>1 In control states (where government controls sales) products are subject to ad valorem and excise taxes.</p> <p>2 Different rates also applicable according to alcohol content, place of production, size of container, place purchased.</p> <p>3 Includes case fees and/or bottle fees which may vary with the size of container.</p> <p>4 Includes the wholesale tax rate of 11%, converted into a gallonage excise tax rate.</p> <p>5 Includes sales taxes specific to alcoholic beverage.</p> <p>6 Includes the retail (17%) and distributor (5/10%) license fees, converted into a gallonage excise tax rate.</p>		
19	Delaware <sup>2</sup>	\$4.50			
20	Tennessee <sup>3</sup>	\$4.46			
21	Massachusetts <sup>2</sup>	\$4.05			
22	Georgia <sup>2</sup>	\$3.79			
23	Nebraska	\$3.75			
24	Nevada <sup>2</sup>	\$3.60			
25	California <sup>2</sup>	\$3.30			
26	Wisconsin	\$3.25			
27	Louisiana <sup>2</sup>	\$3.03			
28	Arizona	\$3.00			
29	Indiana <sup>2</sup>	\$2.68			
29	Kansas	\$2.50			
31	Texas <sup>2</sup>	\$2.40			
32	Colorado	\$2.28			
33	Missouri	\$2.00			

## STATE TAX RATES ON TABLE WINE (DOLLARS PER GALLON)

as of January 1, 2020

1	Kentucky <sup>2</sup>	\$3.30	26	Arizona	\$0.84
2	Alaska	\$2.50	27	Louisiana	\$0.76
3	<b>FLORIDA</b>	<b>\$2.25</b>	28	Connecticut	\$0.72
4	Iowa	\$1.75	28	Oklahoma	\$0.72
5	Alabama	\$1.70	30	Nevada	\$0.70
5	New Mexico	\$1.70	31	Oregon	\$0.67
7	Delaware	\$1.63	32	Maine	\$0.60
8	Georgia	\$1.51	33	Massachusetts	\$0.55
8	Virginia	\$1.51	33	Vermont	\$0.55
10	Maryland <sup>3</sup>	\$1.48	35	Michigan	\$0.51
11	Arkansas <sup>1,3</sup>	\$1.41	36	Indiana	\$0.47
12	Rhode Island	\$1.40	37	Idaho	\$0.45
13	Illinois	\$1.39	38	Missouri	\$0.42
14	Hawaii	\$1.38	39	Ohio	\$0.32
15	South Dakota <sup>3</sup>	\$1.31	39	Colorado	\$0.32
16	Tennessee <sup>1</sup>	\$1.27	41	Kansas	\$0.30
17	Minnesota <sup>1,3</sup>	\$1.22	41	New York	\$0.30
17	North Dakota	\$1.22	43	Wisconsin	\$0.25
19	South Carolina	\$1.08	44	Texas	\$0.20
20	Montana	\$1.06	44	California	\$0.20
21	North Carolina	\$1.00		Mississippi	N/A
21	West Virginia	\$1.00		New Hampshire	N/A
23	Nebraska	\$0.95		Pennsylvania	N/A
	<b>U.S. Median</b>	<b>\$0.95</b>		Utah	N/A
24	New Jersey	\$0.88		Wyoming	N/A
25	Washington	\$0.87			

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 up to \$3.15 per gallon (\$3.40 for sparkling wine).

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

2 Includes the wholesale tax rate of 10%, 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

## STATE TAXES ON CANDY & SOFT DRINKS

as of January 1, 2020

	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	Rhode Island	7.00%	28	Utah	1.75%
4	Minnesota	6.875%	29	Missouri	1.225%
5	New Jersey	6.625%	30	California*	ex/8.25%
6	Arkansas**	6.50%	31	Washington*	ex/6.5%
6	Kansas	6.50%	32	Pennsylvania*	ex/6.0%
8	Connecticut	6.35%	32	West Virginia*	ex/6.0%
8	Illinois**	6.25%	34	Ohio*	ex/5.75%
8	Texas	6.25%	35	Arizona	exempt
10	<b>FLORIDA</b>	<b>6.00%</b>	35	Georgia	exempt
10	Idaho	6.00%	35	Louisiana	exempt
10	Iowa	6.00%	35	Massachusetts	exempt
10	Kentucky	6.00%	35	Michigan	exempt
10	Maryland	6.00%	35	Nebraska	exempt
16	Maine	5.50%	35	Nevada	exempt
17	North Dakota	5.00%	35	New Mexico	exempt
17	Wisconsin	5.00%	35	South Carolina	exempt
19	North Carolina	4.75%	35	Vermont	exempt
20	Oklahoma	4.50%	35	Wyoming	exempt
20	South Dakota	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%		New Hampshire	No Sales Tax
22	Tennessee***	4.00%		Oregon	No Sales Tax

\*States which treat candy and soft drinks differently, candy exempt, soft drinks taxed at sales tax rate

\*\* Taxes groceries at lower rate, candy and soft drinks at standard sales tax rate.

\*\*\* Soda taxed as groceries (4%), candy taxed at regular sales tax (7%)

Source: Florida TaxWatch from Tax Foundation and Bloomberg Tax data, February 2020.



<b>STATE &amp; LOCAL TAXES &amp; REVENUES</b>	<b>7</b>
<b>STATE TAXES &amp; REVENUES</b>	<b>20</b>
<b>LOCAL TAXES &amp; REVENUES</b>	
PER CAPITA LOCAL OWN SOURCE REVENUE	40
PER CAPITA LOCAL TAX COLLECTIONS	41
PER CAPITA LOCAL PROPERTY TAX COLLECTIONS	42
PER CAPITA LOCAL TRANSACTION TAX COLLECTIONS	43
FLORIDA COUNTY LOCAL OPTION SALES TAX RATES	44

**PER CAPITA LOCAL  
OWN SOURCE REVENUE\***  
FY2018

1	New York	\$6,851	26	Louisiana	\$3,030
2	Wyoming	\$4,889	27	South Dakota	\$2,980
3	California	\$4,307	28	Missouri	\$2,963
4	Alaska	\$4,191	29	North Carolina	\$2,895
5	New Jersey	\$4,186	30	Nevada	\$2,869
6	Colorado	\$4,171	31	Maine	\$2,849
7	Washington	\$4,072	32	Georgia	\$2,844
8	Nebraska	\$3,986	33	Utah	\$2,668
9	Illinois	\$3,777	34	Wisconsin	\$2,628
10	New Hampshire	\$3,647	35	Indiana	\$2,620
11	Connecticut	\$3,612	36	Hawaii	\$2,548
12	Maryland	\$3,599	37	Alabama	\$2,542
	<b>U.S. Average</b>	<b>\$3,508</b>	38	Mississippi	\$2,520
13	Iowa	\$3,477	39	Tennessee	\$2,432
14	Texas	\$3,473	40	Montana	\$2,398
15	Massachusetts	\$3,348	41	Michigan	\$2,383
16	<b>FLORIDA</b>	<b>\$3,344</b>	42	Oklahoma	\$2,325
17	North Dakota	\$3,286	43	Arizona	\$2,288
18	South Carolina	\$3,238	44	New Mexico	\$2,093
19	Ohio	\$3,181	45	Idaho	\$2,075
20	Oregon	\$3,164	46	Kentucky	\$1,940
21	Pennsylvania	\$3,127	47	West Virginia	\$1,889
22	Kansas	\$3,089	48	Delaware	\$1,702
23	Virginia	\$3,074	49	Vermont	\$1,645
24	Minnesota	\$3,067	50	Arkansas	\$1,458
25	Rhode Island	\$3,047			

Source: Florida TaxWatch from U.S. Department of Commerce data, October 2020. Rankings may appear to be equal due to rounding. \*For a definition of Own Source Revenue see page 5.

**FLORIDA'S HISTORIC RANK**

Year	Rank	Amount	% of US Avg.
2018	16	\$3,344	95.3%
2017	16	\$3,272	97.5%
2015	15	\$3,029	96.2%
2014	16	\$2,931	96.2%
2009	6	3,451	119.0%
2006	6	2,955	113.9%

## PER CAPITA LOCAL TAX COLLECTIONS

FY2018

1	New York	\$5,288	26	Wyoming	\$1,881
2	New Jersey	\$3,444	27	Missouri	\$1,844
3	Connecticut	\$3,151	28	FLORIDA	\$1,806
4	New Hampshire	\$3,119	29	Wisconsin	\$1,792
5	Maryland	\$2,814	30	Nevada	\$1,690
6	Illinois	\$2,807	31	Georgia	\$1,678
7	Massachusetts	\$2,702	32	Minnesota	\$1,662
8	Colorado	\$2,660	33	South Carolina	\$1,640
9	Alaska	\$2,576	34	Utah	\$1,611
10	Nebraska	\$2,570	35	Arizona	\$1,572
11	Rhode Island	\$2,501	36	Montana	\$1,493
12	Texas	\$2,388	37	Oklahoma	\$1,424
13	California	\$2,381	38	New Mexico	\$1,424
14	Washington	\$2,301	39	North Carolina	\$1,396
15	Pennsylvania	\$2,287	40	Michigan	\$1,369
	<b>U.S. Average</b>	<b>\$2,272</b>	41	Kentucky	\$1,272
16	Maine	\$2,250	42	Alabama	\$1,266
17	Virginia	\$2,236	43	Indiana	\$1,197
18	South Dakota	\$2,151	44	Tennessee	\$1,184
19	Ohio	\$2,147	45	Delaware	\$1,159
20	North Dakota	\$2,068	46	West Virginia	\$1,158
21	Iowa	\$1,958	47	Mississippi	\$1,119
22	Oregon	\$1,944	48	Idaho	\$1,103
23	Louisiana	\$1,938	49	Vermont	\$1,089
24	Kansas	\$1,907	50	Arkansas	\$866
25	Hawaii	\$1,899			

Source: Florida TaxWatch from U.S. Department of Commerce data, October 2020. Rankings may appear to be equal due to rounding.

### FLORIDA'S HISTORIC RANK

Year	Rank	Amount	% of US Avg.
2018	28	\$1,806	79.4%
2017	28	\$1,750	80.9%
2015	27	\$1,627	80.0%
2014	27	\$1,558	79.3%
2009	11	1,962	106.6%
2006	16	1,631	99.3%

## PER CAPITA LOCAL PROPERTY TAX COLLECTIONS

FY2018

1	New Jersey	\$3,377	26	Kansas	\$1,360
2	Connecticut	\$3,106	27	Ohio	\$1,357
3	New Hampshire	\$3,066	28	Hawaii	\$1,356
4	New York	\$3,020	29	Washington	\$1,286
5	Massachusetts	\$2,569	30	Michigan	\$1,249
6	Rhode Island	\$2,432	31	South Carolina	\$1,211
7	Illinois	\$2,267	32	Georgia	\$1,122
8	Maine	\$2,223	33	Utah	\$1,079
9	Alaska	\$2,023	34	Missouri	\$1,069
10	Nebraska	\$2,015	35	Mississippi	\$1,050
11	Texas	\$1,985	36	Indiana	\$1,034
12	Iowa	\$1,703	37	Idaho	\$1,032
13	Virginia	\$1,699	38	Vermont	\$1,031
14	Wisconsin	\$1,654	39	North Carolina	\$999
15	North Dakota	\$1,646	40	Arizona	\$987
	<b>U.S. Average</b>	<b>\$1,629</b>	41	Nevada	\$948
16	Colorado	\$1,627	42	West Virginia	\$942
17	California	\$1,610	43	Delaware	\$935
18	South Dakota	\$1,591	44	Louisiana	\$880
19	Pennsylvania	\$1,582	45	Tennessee	\$803
20	Wyoming	\$1,577	46	New Mexico	\$792
21	Maryland	\$1,561	47	Oklahoma	\$772
22	Oregon	\$1,559	48	Kentucky	\$698
23	Minnesota	\$1,508	49	Alabama	\$515
24	Montana	\$1,439	50	Arkansas	\$373
<b>25</b>	<b>FLORIDA</b>	<b>\$1,387</b>			

Source: Florida TaxWatch from U.S. Department of Commerce data, October 2020. Rankings may appear to be equal due to rounding.

### FLORIDA'S HISTORIC RANK

Year	Rank	Amount	% of US Avg.
2018	25	\$1,387	85.1%
2017	23	\$1,342	85.6%
2015	25	\$1,244	84.4%
2014	26	\$1,195	83.9%
2009	12	1,600	117.3%
2006	13	1,269	107.4%

## PER CAPITA LOCAL TRANSACTION TAX COLLECTIONS

FY2018

1	Louisiana	\$1,015	26	Nebraska	\$268
2	New York	\$1,001	27	Ohio	\$227
3	Colorado	\$926	28	South Carolina	\$204
4	Washington	\$841	29	Wyoming	\$204
5	Oklahoma	\$609	30	Iowa	\$190
6	New Mexico	\$602	31	Kentucky	\$172
7	Nevada	\$598	32	Maryland	\$164
8	Alabama	\$592	33	Oregon	\$142
9	Missouri	\$590	34	Pennsylvania	\$114
10	California	\$589	35	Wisconsin	\$92
11	Arizona	\$525	36	Minnesota	\$90
12	Georgia	\$502	37	West Virginia	\$72
13	Alaska	\$499	38	Massachusetts	\$65
14	Kansas	\$496	39	Vermont	\$40
15	Utah	\$483	40	Mississippi	\$38
16	South Dakota	\$480	41	Indiana	\$33
17	Arkansas	\$478	42	Rhode Island	\$31
18	Illinois	\$467	43	Idaho	\$29
	<b>U.S. Average</b>	<b>\$403</b>	44	Michigan	\$27
19	Texas	\$365	45	New Jersey	\$20
20	North Dakota	\$365	46	Delaware	\$17
21	Virginia	\$362	47	Montana	\$13
22	Hawaii	\$354	48	Maine	\$5
23	North Carolina	\$343	49	New Hampshire	\$3
24	Tennessee	\$332	50	Connecticut	\$-
<b>25</b>	<b>FLORIDA</b>	<b>\$313</b>			

Source: Florida TaxWatch from U.S. Department of Commerce data, October 2020. Rankings may appear to be equal due to rounding.

### FLORIDA'S HISTORIC RANK

Year	Rank	Amount	% of US Avg.
2018	25	\$313	77.7%
2017	24	\$302	79.9%
2015	26	\$285	81.4%
2014	27	\$271	81.5%
2009	25	\$263	88.9%
2006	23	\$259	96.6%

## 2020 FLORIDA COUNTY LOCAL OPTION SALES TAX RATES

2.50%	Hillsborough
2%	<b>Liberty</b>
1.50%	Calhoun, DeSoto, Escambia, Gadsden, Highlands, Jackson, Leon, Liberty, Madison, Monroe, Osceola, Washington
1%	Alachua, Baker, Bay, Bradford, <b>Brevard</b> , Broward, Charlotte, Alachua, Baker, Bay, Bradford, Brevard, Broward, <b>Charlotte</b> , Clay, Collier, Columbia, Dixie, Duval, Flagler, Franklin, Gilchrist, Glades, Gulf, Hamilton, Hardee, Hendry, Holmes, Indian River, Jefferson, Lafayette, Lake, Levy, Manatee, <b>Marion</b> , Miami-Dade, Nassau, Okeechobee, Palm Beach, Pasco, Pinellas, Polk, Putnam, St. Lucie, Santa Rosa, Sarasota, Seminole, Sumter, Suwannee, Taylor, Union, Walton, Wakulla
0.50%	Hernando, Lee, Martin, Okaloosa, Orange, St. Johns, Volusia
No Tax	Citrus

**Counties in bold** have all or part (Brevard and Liberty) of their sales tax scheduled to expire on December 31, 2020. All four counties are voting to extend the expiring taxes in November 2020. Clay, Duval, Okaloosa, and Union will also be voting to enact new local option sales taxes.

Source: Florida Department of Revenue and Florida TaxWatch, October 2020.

#### FLORIDA TAXWATCH VOLUNTEER LEADERSHIP

Sen. Pat Neal	<i>Chairman of the Board of Trustees</i>
U.S. Sen. George LeMieux	<i>Chairman-Elect</i>

#### FLORIDA TAXWATCH RESEARCH LEADERSHIP

Dominic M. Calabro	<i>President &amp; CEO</i>
Robert Weissert, Esq.	<i>Exec. VP &amp; General Counsel</i>

#### RESEARCH PROJECT TEAM

Kurt Wenner	VP of Research	<i>Lead Researcher</i>
Chris Barry	Director of Publications & External Affairs	<i>Design, Layout, Publication</i>

All Florida TaxWatch research done under the direction of  
Dominic M. Calabro, President, CEO, Publisher & Editor.

---

The findings in this *Report* are based on the data and sources referenced. Florida TaxWatch research is conducted with every reasonable attempt to verify the accuracy and reliability of the data, and the calculations and assumptions made herein. Please feel free to contact us if you feel that this paper is factually inaccurate.

The research findings and recommendations of Florida TaxWatch do not necessarily reflect the view of its members, staff, Executive Committee, or Board of Trustees; and are not influenced by the individuals or organizations who may have sponsored the research.

106 N. Bronough St., Tallahassee, FL 32301  
P: 850.222.5052 F: 850.222.7476  
Copyright © October 2020,  
Florida TaxWatch Research Institute, Inc.  
All Rights Reserved.



## Stay Informed



[floridataxwatch.org](http://floridataxwatch.org)



[@floridataxwatch](https://www.facebook.com/floridataxwatch)



[@floridataxwatch](https://twitter.com/floridataxwatch)



[@fltaxwatch](https://www.youtube.com/fltaxwatch)

Florida TaxWatch  
106 N. Bronough St.  
Tallahassee, FL 32301

o: 850.222.5052  
f: 850.222.7476

Copyright © October 2020  
Florida TaxWatch  
Research Institute, Inc.  
All Rights Reserved

