



# 2021 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 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.

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

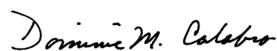
The annual Florida TaxWatch *How Florida Compares: Taxes* report ranks Florida's state and local taxes against those levied around the nation. The nearly 40 tables, charts, and graphs in this report provide comprehensive information on state and local tax rates, tax collections, and other government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

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

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

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

Sincerely,



Dominic M. Calabro  
President and CEO  
Florida TaxWatch

- Florida continues to be a relatively low tax state, with extremely low per capita\* state taxation but considerably higher local taxes.
- Although Floridians' "Per Capita State and Local Own Source Revenue\*\*" increased by \$178 (2.8 percent), it shrank relative to other states. Nationally, growth was nearly twice that of Florida and the national average rank fell one spot to 39th (see p. 8). Florida highest ranking was 22nd (2006) and it lowest was 40th (2016).
- Floridians' "Per Capita State and Local Tax Collections" ranking (a narrower measure of how much taxpayers pay for their government) dropped to 45th in FY2018-19 (see p. 12).
- The effect of COVID-19 on government revenue is only starting to be reflected, but only for state tax collections, for which FY2019-20\*\*\* data is available (combined state/local data is FY2018-19). The pandemic reached Florida late in FY2019-20 and its impact was immediate and severe—per capita state tax collections fell by 4.9 percent in FY2019-20. The impact on other states—on average—was less than in Florida. The U.S. average fell by 1.9 percent.
- Florida no longer has the lowest "Per Capita State Tax Collections" ranking in the nation as that spot is now occupied by Alaska, thanks to that state's plummeting state tax burden due to its reliance on non-tax oil royalties. While Florida's rank rose one spot to 49th, its per capita amount still decreased by just over \$100 per Floridian. When

all state government own source general revenue is included, Florida's ranking also stands at 49th (see pp. 22-23).

- While Florida's state tax and revenue burdens are very low compared to the other states, its local tax burdens are much higher. Florida's "Per Capita Local Own Source Revenue" and "Per Capita Local Tax Collections" rank 15th and 28th, respectively (see pp. 40-41).
- Florida relies more heavily on local revenue to fund government than any other state. Florida local governments account for 54.6 percent of Florida's total state and local revenue, the highest percentage in the nation and 21.9 percent above the U.S. average (see p. 15).
- Florida's per capita property tax ranking is just above the median—24th (see p. 42). After reaching as high as 12th, the housing bubble burst led to falling property tax collections, dropping the rank to 26th in 2014. Florida's ranking has remained stable the last few years.
- Florida also classifies 38.6 percent of its state and local own-source general revenue as non-tax revenue, the 9th largest percentage in the nation (see p. 17). Nearly half (46 percent) of local own-source revenue is classified as non-tax, highlighting Florida local governments' use of special assessments, charges for services, and impact fees.

- Florida relies more heavily on transaction taxes than most states. Transaction taxes (general and selective sales taxes) account for 81.5 percent of all Florida's state tax collections, compared to the national average of 48.2 percent (see p. 24).
- Florida's state selective sales (excise) tax ranking has dropped from 19th in 2006 to 41st in 2020, mostly due to alcoholic beverage tax collections, which used to be among the highest in the nation. Gross collection liability is still rising, but the credits from the Florida Tax Credit Scholarship Program now total \$475 million annually (almost 60 percent of liability).
- Florida's "State & Local Cell Phone Tax Rate" of 14.89 percent is the 13th highest in the nation, higher than both the U.S. Average of 12.82 percent and Florida's average state and local general sales tax rate of 7.08 percent (see p. 19).
- Florida's housing sector also produces significant revenue for the state and the documentary stamp tax is one of the state's major tax sources. Florida's collections are rising steadily over the last decade and stand at \$154 per capita in 2020, 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 36.4 percent of its tax revenue (see pp. 24 and 28).
- Businesses pay more than half (53.0 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 44.0 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, FY2019 is the average between July 1, 2018 and July 1, 2019.
- \*\* "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 run 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 (FY2019)	FLORIDA	RANK <sup>1</sup>	U.S. AVG.
Own Source Revenue <sup>2</sup>	\$6,530	39	\$8,278
Total Taxes	\$4,007	45	\$5,690
Transaction Taxes <sup>3</sup>	\$2,040	15	\$1,960
<b>STATE (FY2020)</b>			
Own Source Revenue <sup>4</sup>	\$2,966	49	\$4,560
Total Taxes	\$1,995	49	\$3,248
Transaction Taxes	\$1,627	22	\$1,564
General Sales Taxes	\$1,247	12	\$1,041
Selective Sales Taxes	\$380	41	\$523
Documentary Stamp Taxes	\$154	3	\$34
Corporate Income Taxes	\$115	30	\$161
License Taxes	\$98	45	\$180
Personal Income Taxes	No Tax	No Tax	\$1,182
<b>LOCAL (FY2019)</b>			
Own Source Revenue	\$3,564	15	\$3,710
Taxes	\$1,911	28	\$2,381
Property Taxes	\$1,461	24	\$1,709
Transaction Taxes	\$332	25	\$420
<b>PERCENTAGE OF STATE &amp; LOCAL REVENUE FROM LOCAL SOURCES</b>	54.6%	1	44.8%
<b>REVENUE PER \$1,000 PERSONAL INCOME</b>			
State and Local	12.2%	47	14.8%
State	5.6%	49	8.1%
Local	6.7%	13	6.6%

Source: Florida TaxWatch from U.S. Department of Commerce data, October 2021

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 FY2020 is the average between July 1, 2019 and July 1, 2020.

<sup>1</sup> Rankings out of 50 states, does not include the District of Columbia.

<sup>2</sup> See definition of "Own Source Revenue" on page 5.

<sup>3</sup> Transaction taxes are the total of general sales and selective sales (excise) taxes.

<sup>4</sup> State own source revenue data is for FY2019, all other state tax data is FY2020.

## 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

STATE & LOCAL GENERAL 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

## STATE TAXES & REVENUES 20

## LOCAL TAXES & REVENUES 39

## PER CAPITA STATE & LOCAL OWN SOURCE\* REVENUE FY2019

1	New York	\$13,076	26	Maine	\$7,958
2	North Dakota	\$12,101	27	Wisconsin	\$7,578
3	Alaska	\$11,078	28	Ohio	\$7,305
4	Wyoming	\$10,942	29	South Carolina	\$7,182
5	Hawaii	\$10,859	30	New Hampshire	\$7,068
6	California	\$10,659	31	Texas	\$7,053
7	New Jersey	\$10,132	32	Michigan	\$7,035
8	Connecticut	\$9,940	33	Indiana	\$6,912
9	Iowa	\$9,796	34	North Carolina	\$6,844
10	Massachusetts	\$9,738	35	West Virginia	\$6,745
11	Washington	\$9,327	36	Nevada	\$6,704
12	Minnesota	\$9,249	37	Oklahoma	\$6,668
13	Delaware	\$9,149	38	Louisiana	\$6,576
14	Oregon	\$9,096	39	<b>FLORIDA</b>	<b>\$6,530</b>
15	Vermont	\$8,940	40	Alabama	\$6,451
16	Maryland	\$8,775	41	Mississippi	\$6,398
17	Rhode Island	\$8,684	42	Montana	\$6,328
18	Kansas	\$8,584	43	Missouri	\$6,267
19	Colorado	\$8,516	44	South Dakota	\$6,241
20	New Mexico	\$8,490	45	Arkansas	\$6,240
21	Virginia	\$8,279	46	Kentucky	\$6,145
	<b>U.S. Average</b>	<b>\$8,278</b>	47	Georgia	\$6,113
22	Illinois	\$8,234	48	Idaho	\$5,865
23	Utah	\$8,233	49	Arizona	\$5,736
24	Pennsylvania	\$8,093	50	Tennessee	\$5,381
25	Nebraska	\$8,019			

Source: Florida TaxWatch from U.S. Department of Commerce data, October 2021. Some rankings appear to be equal due to rounding.

\*For definition of "Own Source Revenue" see p. 5.

## FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2019	39	\$6,530	78.9%
2018	38	\$6,352	81.0%
2017	39	\$6,075	81.8%
2009	24	\$5,914	95.8%
2006	22	\$5,691	97.2%

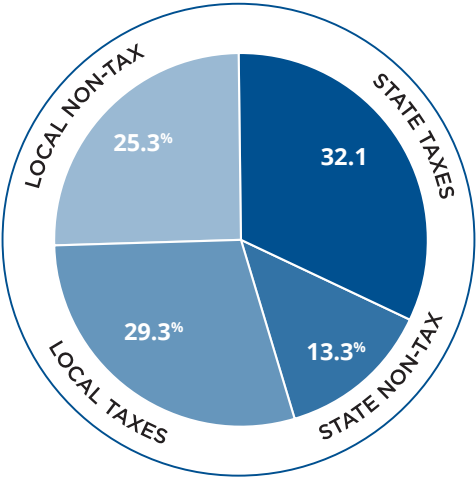
## GROWTH IN STATE & LOCAL OWN SOURCE\* REVENUE FY2009 TO FY2019

1	North Dakota	84.0%	26	Nevada	37.7%
2	Utah	81.5%	27	Maine	37.5%
3	Oregon	78.7%	28	Delaware	37.4%
4	Washington	67.1%	29	Arkansas	36.6%
5	Hawaii	66.9%	30	Connecticut	36.0%
6	California	66.4%	31	Vermont	35.4%
7	Iowa	62.3%	32	Oklahoma	35.0%
8	Colorado	57.1%	33	Rhode Island	34.0%
9	Texas	55.6%	34	New Jersey	33.1%
10	Virginia	49.9%	35	New Hampshire	32.1%
11	New Mexico	48.8%	36	Alabama	31.7%
12	Minnesota	48.5%	37	Missouri	30.5%
13	South Carolina	45.9%	38	Ohio	29.8%
14	North Carolina	45.6%	39	Mississippi	28.8%
15	Massachusetts	44.7%	40	Kentucky	28.4%
	<b>U.S. Average</b>	<b>43.0%</b>	41	<b>FLORIDA</b>	<b>27.4%</b>
16	Maryland	41.9%	42	Tennessee	26.8%
17	New York	39.4%	43	Michigan	26.8%
18	Nebraska	39.1%	44	Indiana	26.1%
19	Idaho	38.9%	45	Wisconsin	25.6%
20	Pennsylvania	38.8%	46	Montana	20.5%
21	Kansas	38.6%	47	West Virginia	19.7%
22	Illinois	38.5%	48	Louisiana	10.0%
23	Georgia	38.5%	49	Wyoming	-0.3%
24	Arizona	38.3%	50	Alaska	-29.9%
25	South Dakota	38.0%			

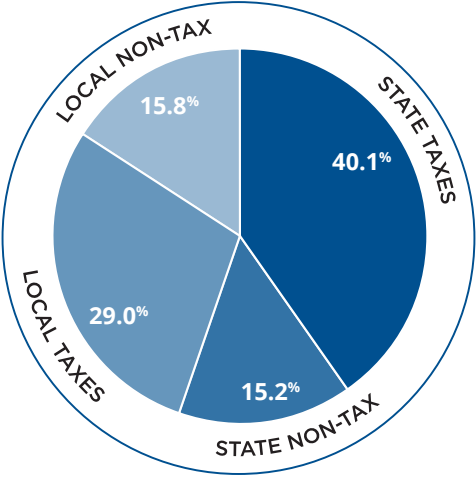
Source: Florida TaxWatch from U.S. Department of Commerce data, October 2021. Some rankings appear to be equal due to rounding.

\*For definition of "Own Source Revenue" see p. 5.

# FLORIDA



# UNITED STATES<sup>1</sup>



1	Tennessee	9.55%	26	North Carolina	6.98%
2	Louisiana	9.52%	27	North Dakota	6.96%
3	Arkansas	9.51%	28	Iowa	6.94%
4	Washington	9.23%	29	Nebraska	6.94%
5	Alabama	9.22%	30	New Jersey	6.60%
6	Oklahoma	8.95%	31	West Virginia	6.50%
7	Illinois	8.82%	32	South Dakota	6.40%
8	Kansas	8.69%	33	Connecticut	6.35%
9	California	8.68%	34	Pennsylvania	6.34%
10	New York	8.52%	35	Massachusetts	6.25%
11	Arizona	8.40%	36	Vermont	6.24%
12	Missouri	8.25%	37	Idaho	6.03%
13	Nevada	8.23%	38	Kentucky	6.00%
14	Texas	8.19%	39	Maryland	6.00%
15	New Mexico	7.83%	40	Michigan	6.00%
16	Colorado	7.72%	41	Virginia	5.73%
17	Minnesota	7.46%	42	Maine	5.50%
18	South Carolina	7.46%	43	Wisconsin	5.43%
19	Georgia	7.32%	44	Wyoming	5.33%
20	Ohio	7.23%	45	Hawaii	4.44%
21	Utah	7.19%	46	Alaska	1.76%
22	FLORIDA	7.08%		Delaware	No Tax
23	Mississippi	7.07%		Montana	No Tax
24	Indiana	7.00%		New Hampshire	No Tax
25	Rhode Island	7.00%		Oregon	No Tax

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

Source: Tax Foundation and Sales Tax Clearinghouse, March 2021.

Some rankings appear to be equal due to rounding.

Source: Florida TaxWatch from U.S. Department of Commerce data, October 2021. Figures may not add to 100% due to rounding.

1 All-state averages include Florida.



## PER CAPITA STATE & LOCAL TAX COLLECTIONS FY2019

1	New York	\$10,187	26	Alaska	\$5,090
2	North Dakota	\$8,562	27	New Mexico	\$5,074
3	Connecticut	\$8,297	28	Utah	\$4,881
4	New Jersey	\$7,942	29	Nevada	\$4,881
5	Hawaii	\$7,829	30	Ohio	\$4,781
6	Massachusetts	\$7,344	31	Texas	\$4,740
7	California	\$7,340	32	Louisiana	\$4,492
8	Maryland	\$6,784	33	West Virginia	\$4,484
9	Minnesota	\$6,753	34	Michigan	\$4,463
10	Vermont	\$6,706	35	Montana	\$4,456
11	Illinois	\$6,268	36	Indiana	\$4,378
12	Maine	\$6,254	37	South Dakota	\$4,296
13	Rhode Island	\$6,115	38	Arkansas	\$4,284
14	Washington	\$6,076	39	North Carolina	\$4,276
15	Delaware	\$5,921	40	Oklahoma	\$4,221
16	Pennsylvania	\$5,744	41	Kentucky	\$4,202
	<b>U.S. Average</b>	<b>\$5,690</b>	42	Georgia	\$4,142
17	Colorado	\$5,647	43	Arizona	\$4,127
18	Nebraska	\$5,578	44	Missouri	\$4,082
19	Wyoming	\$5,556	<b>45 FLORIDA</b>	<b>\$4,007</b>	
20	Oregon	\$5,409	46	Idaho	\$3,952
21	Iowa	\$5,394	47	Mississippi	\$3,946
22	Virginia	\$5,384	48	South Carolina	\$3,907
23	Kansas	\$5,369	49	Alabama	\$3,679
24	Wisconsin	\$5,268	50	Tennessee	\$3,436
25	N. Hampshire	\$5,198			

Source: Florida TaxWatch from U.S. Department of Commerce data, October 2021. Some rankings appear to be equal due to rounding.

### FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2019	45	\$4,007	70.4%
2018	40	\$3,984	73.5%
2017	44	\$3,739	73.4%
2009	30	\$3,691	88.4%
2006	22	\$3,850	95.2%

## PER CAPITA STATE & LOCAL TRANSACTION TAX COLLECTIONS, FY2019

1	Hawaii	\$3,967	26	Alabama	\$1,726
2	Washington	\$3,742	27	Mississippi	\$1,724
3	Nevada	\$3,171	28	Wyoming	\$1,696
4	North Dakota	\$2,453	29	Maine	\$1,688
5	New York	\$2,446	30	Iowa	\$1,680
6	New Mexico	\$2,417	31	Oklahoma	\$1,642
7	Louisiana	\$2,396	32	Rhode Island	\$1,622
8	South Dakota	\$2,315	33	West Virginia	\$1,581
9	Texas	\$2,260	34	Nebraska	\$1,570
10	Connecticut	\$2,181	35	Utah	\$1,528
11	Arkansas	\$2,125	36	North Carolina	\$1,526
12	California	\$2,112	37	Wisconsin	\$1,512
13	Minnesota	\$2,082	38	Michigan	\$1,499
14	Illinois	\$2,055	39	Missouri	\$1,496
<b>15 FLORIDA</b>	<b>\$2,040</b>		40	Kentucky	\$1,454
16	Kansas	\$2,031	41	Idaho	\$1,410
17	Arizona	\$1,990	42	Massachusetts	\$1,378
18	Colorado	\$1,988	43	Georgia	\$1,375
	<b>U.S. Average</b>	<b>\$1,960</b>	44	Virginia	\$1,197
19	Tennessee	\$1,944	45	South Carolina	\$1,183
20	Indiana	\$1,908	46	Alaska	\$842
21	Wyoming	\$1,862	47	New Hampshire	\$762
22	Pennsylvania	\$1,851	48	Delaware	\$626
23	Vermont	\$1,842	49	Montana	\$611
24	New Jersey	\$1,824	50	Oregon	\$540
25	Oklahoma	\$1,814			

Source: Florida TaxWatch from U.S. Department of Commerce data, October 2021. Some rankings appear to be equal due to rounding.

### FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2019	15	\$2,040	104.1%
2018	10	\$2,135	113.6%
2017	14	\$1,942	108.5%
2009	7	\$1,719	121.4%
2006	5	\$1,946	138.8%

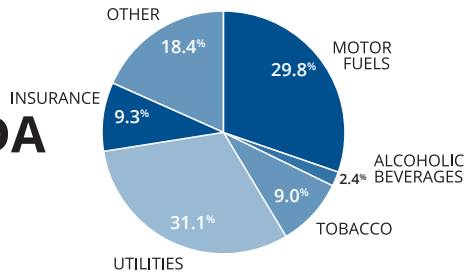


## PER CAPITA STATE & LOCAL SELECTIVE SALES TAX COLLECTIONS BY SOURCE, FY2019

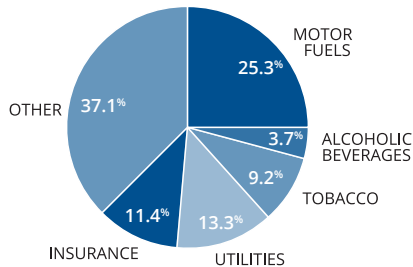
	FLORIDA	RANK	U.S. AVG.
Utilities	<b>\$177</b>	19	<b>\$160</b>
Motor Fuels	<b>\$110</b>	44	<b>\$234</b>
Other	<b>\$55</b>	35	<b>\$72</b>
Insurance	<b>\$53</b>	28	<b>\$58</b>
Alcoholic Beverages	<b>\$14</b>	33	<b>\$24</b>
Tobacco	<b>\$53</b>	28	<b>\$58</b>

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

**FLORIDA**



**UNITED STATES<sup>1</sup>**



Source: Florida TaxWatch from U.S. Department of Commerce data, October 2021. Figures may not add to 100% due to rounding.

1 All-state averages include Florida.

## PERCENTAGE OF STATE & LOCAL REVENUE FROM LOCAL SOURCES, FY2019

<b>1</b>	<b>FLORIDA</b>	<b>54.6%</b>	26	Mississippi	40.2%
2	New York	54.1%	27	Alabama	40.1%
3	Colorado	53.0%	28	Idaho	39.3%
4	Texas	52.6%	29	Alaska	38.9%
5	Nebraska	51.2%	30	Virginia	38.7%
6	Georgia	51.2%	31	Montana	38.4%
7	N. Hampshire	50.5%	32	Oregon	37.7%
8	Missouri	49.7%	33	Connecticut	37.4%
9	Wyoming	49.0%	34	Oklahoma	37.3%
10	Illinois	48.9%	35	Utah	37.0%
11	Tennessee	47.7%	36	Kansas	36.9%
12	South Dakota	47.1%	37	Iowa	36.9%
13	South Carolina	46.9%	38	Rhode Island	36.6%
14	Louisiana	46.6%	39	Wisconsin	35.7%
15	Washington	46.0%	40	Michigan	35.6%
16	Ohio	45.6%	41	Massachusetts	35.0%
	<b>U.S. Average</b>	<b>44.8%</b>	42	Minnesota	34.8%
17	Nevada	44.6%	43	Kentucky	32.9%
18	California	44.4%	44	West Virginia	28.9%
19	North Carolina	44.2%	45	North Dakota	27.2%
20	Maine	42.8%	46	New Mexico	26.8%
21	Maryland	42.7%	47	Hawaii	25.8%
22	New Jersey	42.5%	48	Arkansas	24.2%
23	Indiana	41.6%	49	Vermont	20.6%
24	Arizona	41.1%	50	Delaware	19.4%
25	Pennsylvania	40.3%			

Source: Florida TaxWatch from U.S. Department of Commerce data, October 2021. Some rankings appear to be equal due to rounding.

### FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2019	1	54.6%	121.9%
2018	2	52.6%	117.7%
2017	2	53.9%	119.2%
2009	1	58.4%	124.3%
2006	3	51.9%	117.2%

## PERCENTAGE OF STATE & LOCAL TAX COLLECTIONS FROM LOCAL SOURCES, FY2019

1	N. Hampshire	57.9%	26	Massachusetts	37.1%
2	New York	53.9%	27	Tennessee	36.6%
3	Texas	53.6%	28	Kansas	35.9%
4	Alaska	52.4%	29	Alabama	35.8%
5	Colorado	50.9%	30	Utah	35.8%
6	South Dakota	48.9%	31	Oklahoma	35.7%
7	<b>FLORIDA</b>	<b>47.7%</b>	32	California	35.0%
8	Missouri	47.4%	33	Nevada	34.8%
9	Illinois	46.6%	34	Wisconsin	34.6%
10	Nebraska	46.5%	35	Wyoming	34.5%
11	Ohio	46.1%	36	North Carolina	34.4%
12	New Jersey	45.0%	37	Montana	33.3%
13	Maine	44.3%	38	Michigan	32.1%
14	South Carolina	44.0%	39	Indiana	31.4%
15	Louisiana	43.9%	40	Kentucky	31.3%
16	Georgia	43.6%	41	Idaho	30.2%
17	Virginia	42.8%	42	New Mexico	30.2%
18	Rhode Island	42.5%	43	Mississippi	29.5%
19	Maryland	42.5%	44	West Virginia	26.5%
	<b>U.S. Average</b>	<b>41.8%</b>	45	Hawaii	26.1%
20	Pennsylvania	41.4%	46	Minnesota	25.8%
21	Connecticut	39.3%	47	North Dakota	23.8%
22	Washington	39.1%	48	Arkansas	20.9%
23	Arizona	39.1%	49	Delaware	20.1%
24	Oregon	38.5%	50	Vermont	18.1%
25	Iowa	37.8%			

Source: Florida TaxWatch from U.S. Department of Commerce data, October 2021. Some rankings appear to be equal due to rounding.

### FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2019	7	47.7%	114.1%
2018	12	45.3%	108.1%
2017	10	46.8%	110.1%
2009	3	53.2%	120.6%
2006	13	42.4%	104.4%

## PERCENTAGE OF STATE & LOCAL REVENUE FROM NON-TAX SOURCES, FY2019

1	Alaska	54.1%	27	Louisiana	31.7%
2	Wyoming	49.2%	28	Kentucky	31.6%
3	South Carolina	45.6%	29	Arkansas	31.3%
4	Iowa	44.9%		<b>U.S. Average</b>	<b>31.3%</b>
5	Alabama	43.0%	30	South Dakota	31.2%
6	Utah	40.7%	31	California	31.1%
7	Oregon	40.5%	32	Wisconsin	30.5%
8	New Mexico	40.2%	33	Nebraska	30.4%
9	<b>FLORIDA</b>	<b>38.6%</b>	34	Rhode Island	29.6%
10	Mississippi	38.3%	35	Montana	29.6%
11	North Carolina	37.5%	36	North Dakota	29.2%
12	Kansas	37.4%	37	Pennsylvania	29.0%
13	Oklahoma	36.7%	38	Arizona	28.1%
14	Indiana	36.7%	39	Hawaii	27.9%
15	Michigan	36.6%	40	Nevada	27.2%
16	Tennessee	36.2%	41	Minnesota	27.0%
17	Delaware	35.3%	42	N. Hampshire	26.5%
18	Virginia	35.0%	43	Vermont	25.0%
19	Missouri	34.9%	44	Massachusetts	24.6%
20	Washington	34.9%	45	Illinois	23.9%
21	Ohio	34.5%	46	Maryland	22.7%
22	Colorado	33.7%	47	New York	22.1%
23	West Virginia	33.5%	48	New Jersey	21.6%
24	Texas	32.8%	49	Maine	21.4%
25	Idaho	32.6%	50	Connecticut	16.5%
26	Georgia	32.2%			

Source: Florida TaxWatch from U.S. Department of Commerce data, October 2021. Some rankings appear to be equal due to rounding.

### FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2018	9	38.6%	123.3%
2018	9	37.3%	120.7%
2017	12	38.5%	122.2%
2009	10	37.6%	116.4%
2006	25	32.4%	104.9%

## BUSINESS SHARE OF TOTAL STATE & LOCAL TAX COLLECTIONS, FY2019

1	North Dakota	73.2%	26	Pennsylvania	43.8%
2	Wyoming	71.1%	27	Kentucky	43.7%
3	Alaska	68.4%	28	New Jersey	43.7%
4	Texas	59.6%	29	New York	43.1%
5	South Dakota	58.8%	30	Georgia	42.4%
6	New Mexico	57.4%	31	Kansas	42.1%
7	Tennessee	54.0%	32	Virginia	41.7%
8	Nevada	53.3%	33	Idaho	41.1%
9	<b>FLORIDA</b>	<b>53.0%</b>	34	Arizona	41.0%
10	Vermont	53.0%	35	Indiana	40.8%
11	Delaware	51.4%	36	Arkansas	40.6%
12	Mississippi	49.8%	37	California	40.3%
13	West Virginia	49.5%	38	Utah	40.1%
14	Maine	49.1%	39	Ohio	39.8%
15	Washington	49.1%	40	Hawaii	39.0%
16	Louisiana	49.0%	41	Wisconsin	38.9%
17	Oklahoma	48.9%	42	Missouri	38.7%
18	Montana	48.1%	43	Rhode Island	38.6%
19	N. Hampshire	47.8%	44	Minnesota	37.5%
20	Nebraska	47.3%	45	North Carolina	37.0%
21	Alabama	45.9%	46	Massachusetts	36.8%
22	South Carolina	45.4%	47	Oregon	35.6%
23	Colorado	44.9%	48	Michigan	35.2%
24	Iowa	44.7%	49	Maryland	31.6%
25	Illinois	44.5%	50	Connecticut	31.2%
	<b>U.S. Average</b>	<b>44.0%</b>			

Source: EY, State Tax Research Institute, and the Council on State Taxation, October 2020. Some rankings appear to be equal due to rounding.

### FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2018	9	53.0%	120.5%
2018	9	53.3%	122.5%
2017	9	53.6%	122.7%
2009	19	49.7%	109.5%
2006	18	47.8%	106.5%

## STATE & LOCAL CELL PHONE TAX RATES JULY 1, 2020

1	Illinois	22.37%	26	Alabama	11.05%
2	Arkansas	20.21%	27	Kentucky	10.97%
3	Washington	19.83%	28	Minnesota	10.72%
4	Nebraska	19.30%	29	West Virginia	10.42%
5	New York	18.75%	30	Massachusetts	10.32%
6	Kansas	16.68%	31	Michigan	10.18%
7	Utah	16.64%	32	Mississippi	9.85%
8	Pennsylvania	16.48%	33	Louisiana	9.80%
9	Rhode Island	15.39%	34	Iowa	9.79%
10	North Dakota	15.26%	35	New Jersey	9.07%
11	Maryland	14.95%	36	N. Hampshire	9.03%
12	Missouri	14.91%	37	North Carolina	8.98%
13	<b>FLORIDA</b>	<b>14.89%</b>	38	Vermont	8.90%
14	Oklahoma	14.56%	39	Maine	8.71%
15	South Dakota	14.39%	40	Ohio	8.52%
16	Alaska	14.32%	41	Wyoming	8.47%
17	California	13.39%	42	Connecticut	7.92%
	<b>U.S. Average</b>	<b>12.82%</b>	43	Hawaii	7.83%
18	Tennessee	12.65%	44	Wisconsin	7.72%
19	Arizona	12.64%	45	Virginia	7.03%
20	South Carolina	12.63%	46	Montana	6.73%
21	New Mexico	12.13%	47	Delaware	6.68%
22	Georgia	12.09%	48	Nevada	3.46%
23	Colorado	11.98%	49	Oregon	2.98%
24	Indiana	11.96%	50	Idaho	2.71%
25	Texas	11.84%			

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 9.83%

Rankings may appear to be equal due to rounding.

Source: Tax Foundation, November 2020. 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

1	North Dakota	\$8,811	26	Maine	\$4,554
2	Hawaii	\$8,053	27	Michigan	\$4,533
3	Delaware	\$7,375	28	Illinois	\$4,206
4	Vermont	\$7,103	29	Oklahoma	\$4,178
5	Alaska	\$6,768	30	Kentucky	\$4,122
6	Massachusetts	\$6,325	31	Indiana	\$4,036
7	Connecticut	\$6,224	32	Colorado	\$4,001
8	New Mexico	\$6,219	33	Ohio	\$3,977
9	Iowa	\$6,185	34	Nebraska	\$3,914
10	Minnesota	\$6,030	35	Montana	\$3,895
11	New York	\$5,999	36	Alabama	\$3,861
12	California	\$5,931	37	Mississippi	\$3,825
13	New Jersey	\$5,826	38	North Carolina	\$3,821
14	Oregon	\$5,664	39	South Carolina	\$3,811
15	Wyoming	\$5,580	40	Nevada	\$3,716
16	Rhode Island	\$5,502	41	Idaho	\$3,558
17	Kansas	\$5,416	42	Louisiana	\$3,510
18	Utah	\$5,190	43	N. Hampshire	\$3,499
19	Virginia	\$5,075	44	Arizona	\$3,377
20	Washington	\$5,038	45	Texas	\$3,343
21	Maryland	\$5,031	46	South Dakota	\$3,300
22	Wisconsin	\$4,870	47	Missouri	\$3,153
23	Pennsylvania	\$4,831	48	Georgia	\$2,985
24	West Virginia	\$4,794	49	<b>FLORIDA</b>	<b>\$2,966</b>
25	Arkansas	\$4,729	50	Tennessee	\$2,812
	<b>U.S. Average</b>	<b>\$4,568</b>			

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

\* For definition of "Own Source Revenue" see p. 5.

### FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2019	49	\$2,966	64.9%
2018	48	\$3,008	69.4%
2017	48	\$2,803	68.8%
2009	46	\$2,463	75.3%
2006	41	\$2,736	83.9%

## PER CAPITA STATE TAX COLLECTIONS FY2020

1	North Dakota	\$5,672	26	Nevada	\$3,035
2	Vermont	\$5,483	27	Nebraska	\$3,027
3	Hawaii	\$5,461	28	Oregon	\$3,021
4	Connecticut	\$5,166	29	Kentucky	\$2,988
5	New York	\$4,779	30	Montana	\$2,946
6	Minnesota	\$4,743	31	Idaho	\$2,922
7	Delaware	\$4,640	32	Michigan	\$2,813
8	Massachusetts	\$4,588	33	Mississippi	\$2,725
9	California	\$4,364	34	Utah	\$2,706
10	New Jersey	\$4,268	35	North Carolina	\$2,682
11	Maryland	\$3,944	36	Ohio	\$2,615
12	Washington	\$3,791	37	Colorado	\$2,607
13	Maine	\$3,599	38	Oklahoma	\$2,583
14	Illinois	\$3,586	39	Alabama	\$2,451
15	Wisconsin	\$3,451	40	Louisiana	\$2,447
16	New Mexico	\$3,400	41	Tennessee	\$2,446
17	Arkansas	\$3,389	42	Arizona	\$2,418
18	Wyoming	\$3,379	43	South Carolina	\$2,274
19	Iowa	\$3,372	44	South Dakota	\$2,268
20	Rhode Island	\$3,335	45	Georgia	\$2,227
21	Indiana	\$3,318	46	N. Hampshire	\$2,096
22	Kansas	\$3,316	47	Texas	\$2,091
23	Virginia	\$3,273	48	Missouri	\$2,019
	<b>U.S. Average</b>	<b>\$3,248</b>	<b>49</b>	<b>FLORIDA</b>	<b>\$1,995</b>
24	Pennsylvania	\$3,181	50	Alaska	\$1,800
25	West Virginia	\$3,055			

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

## GROWTH IN STATE TAX COLLECTIONS FY2009 TO FY2020

1	North Dakota	79.6%	26	Texas	46.0%
2	Oregon	79.5%	27	Alabama	45.0%
3	Washington	76.9%	28	Kansas	44.3%
4	Colorado	73.6%	29	New York	43.2%
5	California	70.2%	30	New Jersey	39.5%
6	Virginia	69.0%	31	Wisconsin	39.2%
7	Nevada	68.5%	32	Maine	39.0%
8	Idaho	66.5%	33	North Carolina	37.9%
9	Illinois	65.2%	34	Arkansas	37.3%
10	Hawaii	63.5%	35	Kentucky	37.3%
11	Delaware	62.7%	36	Vermont	36.5%
12	Utah	61.0%	37	Rhode Island	36.4%
13	Tennessee	60.8%	38	Pennsylvania	35.3%
14	Massachusetts	60.7%	<b>39</b>	<b>FLORIDA</b>	<b>34.5%</b>
15	Arizona	59.8%	40	N. Hampshire	34.5%
16	Maryland	56.2%	41	Montana	31.6%
17	Minnesota	56.1%	42	Ohio	27.8%
18	South Carolina	54.4%	43	Oklahoma	25.2%
19	Iowa	52.6%	44	Mississippi	24.8%
20	Connecticut	51.3%	45	Michigan	23.3%
21	South Dakota	50.4%	46	Missouri	20.8%
22	Indiana	50.1%	47	West Virginia	14.2%
	<b>U.S. Average</b>	<b>49.4%</b>	48	Louisiana	11.6%
23	New Mexico	48.4%	49	Wyoming	-28.9%
24	Georgia	47.8%	50	Alaska	-73.4%
25	Nebraska	46.4%			

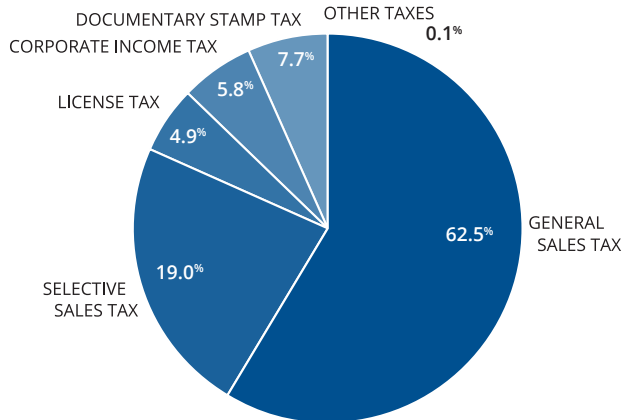
Source: Florida TaxWatch from U.S. Department of Commerce data, October 2020. Some rankings appear to be equal due to rounding.

## FLORIDA HISTORY

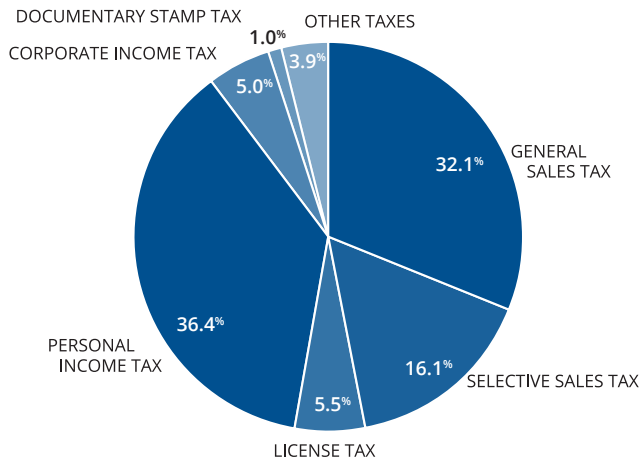
	RANK	AMOUNT	% OF US AVERAGE
2020	49	\$1,995	61.4%
2019	50	\$2,097	63.3%
2018	50	\$2,035	64.0%
2009	41	\$1,729	74.3%
2006	31	\$2,219	92.3%

## PERCENTAGE OF STATE TAX COLLECTIONS BY SOURCE, FY2019

### FLORIDA



### UNITED STATES<sup>1</sup>



Source: Florida TaxWatch from U.S. Department of Commerce data, October 2021. Figures may not add to 100% due to rounding.

<sup>1</sup> All-state averages include Florida.

## PER CAPITA STATE TRANSACTION TAX COLLECTIONS FY2020

1	Hawaii	\$3,489	27	Iowa	\$1,568
2	Washington	\$2,843		<b>U.S. Average</b>	<b>\$1,564</b>
3	Nevada	\$2,439	28	Idaho	\$1,502
4	Connecticut	\$2,097	29	Wisconsin	\$1,492
5	North Dakota	\$2,047	30	Arizona	\$1,481
6	Minnesota	\$2,010	31	New York	\$1,463
7	Tennessee	\$1,927	32	Kentucky	\$1,461
8	South Dakota	\$1,886	33	Nebraska	\$1,454
9	New Mexico	\$1,871	34	Massachusetts	\$1,376
10	Vermont	\$1,867	35	Michigan	\$1,344
11	Indiana	\$1,855	36	Utah	\$1,310
12	New Jersey	\$1,831	37	Louisiana	\$1,303
13	Texas	\$1,828	38	North Carolina	\$1,217
14	Maine	\$1,782	39	Alabama	\$1,201
15	Rhode Island	\$1,776	40	Virginia	\$1,174
16	Mississippi	\$1,771	41	Oklahoma	\$1,161
17	Ohio	\$1,715	42	Colorado	\$1,040
18	Arkansas	\$1,698	43	South Carolina	\$1,037
19	Pennsylvania	\$1,677	44	Georgia	\$894
20	Wyoming	\$1,638	45	Missouri	\$888
21	Illinois	\$1,635	46	N. Hampshire	\$714
<b>22</b>	<b>FLORIDA</b>	<b>\$1,627</b>	47	Montana	\$631
23	California	\$1,588	48	Delaware	\$596
24	Kansas	\$1,578	49	Oregon	\$456
25	West Virginia	\$1,575	50	Alaska	\$366
26	Maryland	\$1,571			

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

### FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2020	22	\$1,627	104.0%
2019	17	\$1,708	110.9%
2018	14	\$1,680	112.4%
2009	7	\$1,455	130.2%
2006	4	\$1,687	148.8%

## PER CAPITA STATE GENERAL SALES TAX COLLECTIONS FY2020

1	Hawaii	\$2,620	26	Wisconsin	\$1,001
2	Washington	\$2,212	27	Massachusetts	\$989
3	Nevada	\$1,759	28	Utah	\$962
4	New Mexico	\$1,476	29	Illinois	\$939
5	Tennessee	\$1,415	30	Kentucky	\$937
6	North Dakota	\$1,397	31	Michigan	\$925
7	South Dakota	\$1,353	32	Pennsylvania	\$909
8	Texas	\$1,317	33	New York	\$823
9	Wyoming	\$1,316	34	Maryland	\$815
10	Connecticut	\$1,286	35	North Carolina	\$803
11	Mississippi	\$1,281	36	West Virginia	\$775
<b>12</b>	<b>FLORIDA</b>	<b>\$1,247</b>	37	Louisiana	\$768
13	New Jersey	\$1,245	38	Oklahoma	\$746
14	Maine	\$1,236	39	Vermont	\$692
15	Indiana	\$1,221	40	South Carolina	\$687
16	Arkansas	\$1,220	41	Virginia	\$667
17	Arizona	\$1,205	42	Missouri	\$617
18	Kansas	\$1,172	43	Alabama	\$606
19	Idaho	\$1,161	44	Colorado	\$588
20	Minnesota	\$1,139	45	Georgia	\$578
21	Iowa	\$1,122		Alaska	No Tax
22	Nebraska	\$1,121		Delaware	No Tax
23	California	\$1,108		Montana	No Tax
24	Ohio	\$1,100		N. Hampshire	No Tax
25	Rhode Island	\$1,094		Oregon	No Tax
	<b>U.S. Average</b>	<b>\$1,041</b>			

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

### FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2020	12	\$1,247	119.8%
2019	8	\$1,311	128.3%
2018	5	\$1,259	127.6%
2009	4	\$1,037	140.1%
2006	4	\$1,261	163.7%

## PER CAPITA STATE SELECTIVE SALES TAX COLLECTIONS, FY2020

1	Vermont	\$1,175	26	Texas	\$512
2	Minnesota	\$871	27	Virginia	\$507
3	Hawaii	\$869	28	Wisconsin	\$491
4	Connecticut	\$811	29	Mississippi	\$490
5	West Virginia	\$800	30	California	\$480
6	Pennsylvania	\$767	31	Arkansas	\$478
7	Maryland	\$755	32	Oregon	\$456
8	N. Hampshire	\$714	33	Colorado	\$452
9	Illinois	\$696	34	Iowa	\$446
10	Rhode Island	\$681	35	Michigan	\$420
11	Nevada	\$679	36	Oklahoma	\$416
12	North Dakota	\$650	37	North Carolina	\$414
13	New York	\$640	38	Kansas	\$406
14	Indiana	\$634	39	New Mexico	\$395
15	Washington	\$632	40	Massachusetts	\$388
16	Montana	\$631	<b>41</b>	<b>FLORIDA</b>	<b>\$380</b>
17	Ohio	\$615	42	Alaska	\$366
18	Delaware	\$596	43	South Carolina	\$350
19	Alabama	\$595	44	Utah	\$347
20	New Jersey	\$586	45	Idaho	\$340
21	Maine	\$545	46	Nebraska	\$332
22	Louisiana	\$535	47	Wyoming	\$322
23	South Dakota	\$533	48	Georgia	\$316
24	Kentucky	\$525	49	Arizona	\$276
	<b>U.S. Average</b>	<b>\$523</b>	50	Missouri	\$271
25	Tennessee	\$512			

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

### FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2020	41	\$380	72.7%
2019	38	\$397	76.8%
2018	34	\$421	83.2%
2009	22	\$418	110.6%
2006	19	\$426	117.1%



## PER CAPITA STATE PERSONAL INCOME TAX COLLECTIONS, FY2020

1	New York	\$2,766	26	West Virginia	\$1,088
2	Massachusetts	\$2,526	27	Kentucky	\$1,080
3	Connecticut	\$2,296	28	Idaho	\$1,058
4	California	\$2,142	29	South Carolina	\$982
5	Oregon	\$2,042	30	Pennsylvania	\$967
6	Minnesota	\$1,934	31	Arkansas	\$963
7	Maryland	\$1,767	32	Missouri	\$960
8	Virginia	\$1,749	33	Michigan	\$905
9	New Jersey	\$1,734	34	Alabama	\$870
10	Delaware	\$1,717	35	Oklahoma	\$847
11	Hawaii	\$1,672	36	Louisiana	\$842
12	Wisconsin	\$1,461	37	Ohio	\$708
13	Illinois	\$1,422	38	Mississippi	\$626
14	Maine	\$1,368	39	Arizona	\$616
15	Colorado	\$1,304	40	New Mexico	\$584
16	Nebraska	\$1,264	41	North Dakota	\$493
17	Iowa	\$1,253	42	N. Hampshire	\$90
18	Montana	\$1,245	43	Tennessee	\$8
19	Indiana	\$1,231		Alaska	No Tax
20	Vermont	\$1,223		<b>FLORIDA</b>	<b>NO TAX</b>
21	North Carolina	\$1,185		Nevada	No Tax
21	<b>U.S. Average</b>	<b>\$1,182</b>		South Dakota	No Tax
22	Rhode Island	\$1,174		Texas	No Tax
23	Kansas	\$1,160		Washington	No Tax
24	Utah	\$1,157		Wyoming	No Tax
25	Georgia	\$1,097			

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

## PER CAPITA STATE CORPORATE INCOME TAX COLLECTIONS, FY2020

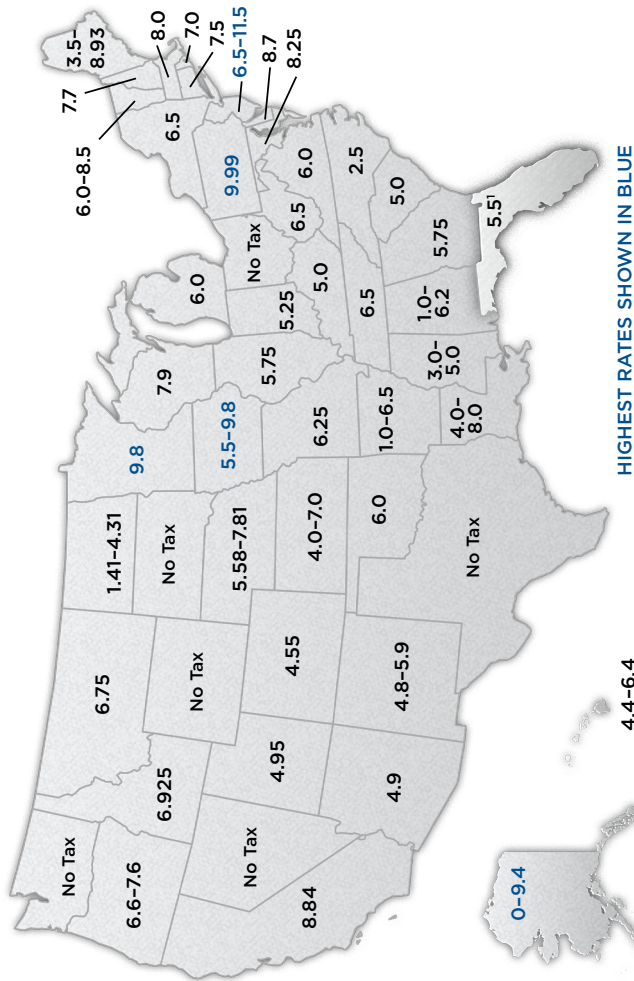
1	Connecticut	\$579.04	26	Kentucky	\$142.84
2	N. Hampshire	\$572.54	27	Mississippi	\$141.77
3	New Jersey	\$401.18	28	Idaho	\$136.05
4	Massachusetts	\$367.32	29	Colorado	\$120.46
5	Minnesota	\$284.04	<b>30</b>	<b>FLORIDA</b>	<b>\$114.83</b>
6	Illinois	\$276.52	31	Indiana	\$112.25
7	Delaware	\$249.47	32	Utah	\$111.63
8	California	\$249.17	33	North Dakota	\$106.59
9	New York	\$248.68	34	South Carolina	\$97.35
10	Wisconsin	\$247.30	35	Louisiana	\$96.83
11	Vermont	\$227.07	36	Georgia	\$92.24
12	Alaska	\$222.03	37	West Virginia	\$84.91
13	Tennessee	\$219.42	38	Michigan	\$81.48
14	Maryland	\$218.89	39	Oklahoma	\$75.95
15	Oregon	\$211.05	40	Arizona	\$71.10
16	Nebraska	\$202.15	41	North Carolina	\$62.77
17	Rhode Island	\$201.68	42	Missouri	\$59.30
18	Iowa	\$196.26	43	New Mexico	\$45.44
19	Pennsylvania	\$196.24	44	South Dakota	\$42.09
20	Montana	\$173.24	45	Hawaii	\$30.95
	<b>U.S. Average</b>	<b>\$161.17</b>	46	Ohio	\$0.31
21	Maine	\$160.34		Nevada	No Tax
22	Virginia	\$158.88		Texas	No Tax
23	Arkansas	\$155.01		Washington	No Tax
24	Alabama	\$153.47		Wyoming	No Tax
25	Kansas	\$148.95			

Source: Florida TaxWatch from U.S. Department of Commerce data, October 2021. Some rankings appear to be equal due to rounding.

## FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2020	30	\$115	71.2%
2019	28	\$146	83.0%
2018	29	\$115	78.4%
2009	28	\$99	77.3%
2006	31	\$133	83.5%

## STATE CORPORATE INCOME TAX RATES JANUARY 2021



1 Florida's rate was decreased in an effort to make federal corporate tax reform revenue neutral. The rate will drop to 3.535 for tax years beginning in 2021 and will return to 5.5 in 2022.

Indiana's rate was reduced to 4.9 percent on July 1, 2021

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, FY2020

1	Delaware	\$1,886.06		<b>U.S. Average</b>	<b>\$180.01</b>
2	Montana	\$421.96	27	Massachusetts	\$163.91
3	Wyoming	\$352.28	28	Mississippi	\$163.87
4	South Dakota	\$331.91	29	New Mexico	\$158.05
5	Iowa	\$323.05	30	Kansas	\$148.29
6	N. Hampshire	\$308.51	31	West Virginia	\$143.15
7	California	\$304.73	32	Maryland	\$132.17
8	North Dakota	\$288.67	33	Arkansas	\$129.36
9	Minnesota	\$279.41	34	South Carolina	\$122.17
10	Oregon	\$275.69	35	Kentucky	\$121.81
11	Oklahoma	\$262.87	36	Indiana	\$117.54
12	Tennessee	\$243.81	37	Colorado	\$117.38
13	Vermont	\$224.78	38	Alabama	\$116.65
14	Idaho	\$221.12	39	Texas	\$116.43
15	Illinois	\$217.65	40	Rhode Island	\$114.24
16	Wisconsin	\$215.51	41	Virginia	\$113.48
17	Maine	\$211.18	42	Utah	\$110.58
18	Washington	\$211.05	43	Connecticut	\$104.00
19	North Carolina	\$208.28	44	Missouri	\$103.27
20	Alaska	\$207.80	<b>45</b>	<b>FLORIDA</b>	<b>\$98.19</b>
21	Nevada	\$204.81	46	Nebraska	\$96.46
22	Pennsylvania	\$202.82	47	New York	\$93.98
23	Michigan	\$202.24	48	Louisiana	\$89.68
24	Hawaii	\$194.29	49	Arizona	\$79.39
25	New Jersey	\$190.35	50	Georgia	\$67.41
26	Ohio	\$185.90			

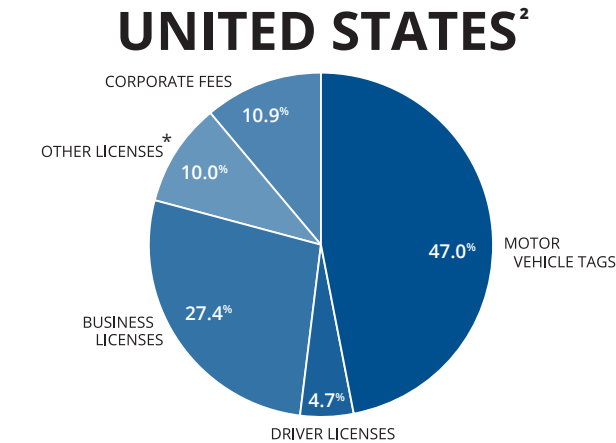
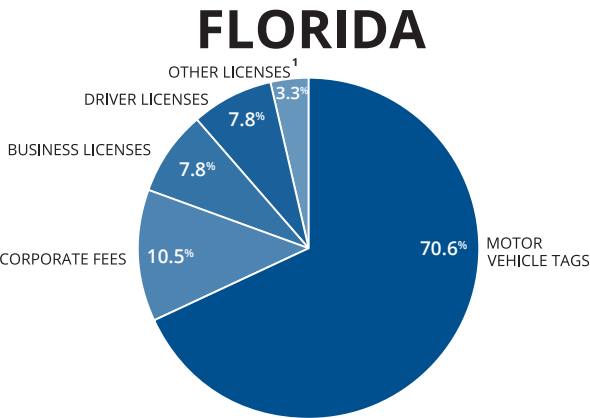
Source: Florida TaxWatch from U.S. Department of Commerce data, October 2020. Some rankings appear to be equal due to rounding.

## FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2020	45	\$98	54.4%
2019	45	\$99	55.0%
2018	44	\$100	57.2%
2009	42	\$98	61.3%
2006	37	\$105	69.6%

PERCENTAGE OF TOTAL LICENSE TAXES BY SOURCE  
FY2020

PER CAPITA DOCUMENTARY STAMP &  
STOCK TRANSFER TAX COLLECTIONS, FY2020



Source: Florida TaxWatch from U.S. Department of Commerce data, October 2021. Figures may not add to 100% due to rounding.

1 “Other” license category includes hunting & fishing, alcoholic beverage, utilities, and amusement licenses.

2 All-state averages include Florida.

1	Delaware	\$189.62	26	Iowa	\$7.38
2	Washington	\$160.25	27	West Virginia	\$6.81
3	FLORIDA	\$153.51	28	Illinois	\$6.09
4	N. Hampshire	\$111.54	29	Oklahoma	\$5.40
5	New York	\$65.92	30	Arizona	\$2.56
6	Virginia	\$64.65	31	Missouri	\$2.20
7	Vermont	\$63.77	32	Kentucky	\$0.78
8	New Jersey	\$61.27	33	Oregon	\$0.46
9	Minnesota	\$56.21	34	South Dakota	\$0.20
10	Massachusetts	\$51.68		Alaska	No Tax
11	Pennsylvania	\$49.77		California	No Tax
12	Connecticut	\$49.14		Colorado	No Tax
13	Tennessee	\$44.34		Georgia	No Tax
14	Hawaii	\$43.30		Idaho	No Tax
15	Michigan	\$40.59		Indiana	No Tax
16	Maryland	\$37.50		Kansas	No Tax
17	Nevada	\$34.70		Louisiana	No Tax
	U.S. Average	\$33.54		Mississippi	No Tax
18	Maine	\$30.81		Montana	No Tax
19	South Carolina	\$26.25		New Mexico	No Tax
20	Arkansas	\$17.02		North Dakota	No Tax
21	Wisconsin	\$13.28		Ohio	No Tax
22	Rhode Island	\$12.81		Texas	No Tax
23	Alabama	\$12.29		Utah	No Tax
24	Nebraska	\$9.60		Wyoming	No Tax
25	North Carolina	\$8.98			

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

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2020	3	\$154	457.7%
2019	3	\$142	459.0%
2018	3	\$138	463.5%
2009	1	\$72	444.4%
2006	1	\$276	690.3%

## STATE CIGARETTE TAX RATES CENTS PER PACK, JANUARY 1, 2021

1	Connecticut	435	26	Montana	170
1	New York	435	27	Utah	170
3	Rhode Island	425	28	Ohio	160
4	Minnesota <sup>(1)</sup>	367.3	29	South Dakota	153
5	Massachusetts	351	30	Texas	141
6	Oregon	333	31	Iowa	136
7	Hawaii	320	<b>32</b>	<b>FLORIDA</b>	<b>133.9</b>
8	Vermont	308	33	Kansas	129
9	Washington	302.5	34	West Virginia	120
10	Illinois	298	35	Arkansas	115
11	California	287	36	Kentucky	110
12	New Jersey	270	37	Louisiana	108
13	Pennsylvania	260	38	Indiana	99.5
14	Wisconsin	252	39	Mississippi	68
15	Delaware	210	40	Alabama	67.5
15	Oklahoma	203	41	Nebraska	64
15	Alaska	200	42	Tennessee	62
15	Arizona	200	43	Wyoming	60
15	Maine	200	44	Virginia	60
20	Maryland	200	44	Idaho	57
21	Michigan	200	46	South Carolina	57
22	New Mexico	200	47	North Carolina	45
23	Colorado	194	48	North Dakota	44
23	Nevada	180	49	Georgia	37
25	N. Hampshire	178	50	Missouri	17
	<b>U. S. Median</b>	<b>178</b>			

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

(1) also imposes a cigarette sales tax of 63.3 cents which is adjusted annually by CPI.

Tax rates based on a standard 20 cigarette pack.

Federal Tax - 101 cents a pack.

Source: Florida TaxWatch from Federation of Tax Administrators data, September 2021.

## STATE TAX RATES ON BEER DOLLARS PER GALLON, JANUARY 2021

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>	\$0.89	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
<b>10</b>	<b>FLORIDA</b>	<b>\$0.48</b>	33	West Virginia	\$0.18
11	Minnesota <sup>3</sup>	\$0.46	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	Montana	\$0.14
14	Utah	\$0.41	39	New York	\$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	N. 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, March 2021.

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 (\$35.60/barrel), 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, JANUARY 2021

### License States

### Control States<sup>1</sup>

1	Washington <sup>5,6</sup>	\$35.31	1	Oregon	\$21.95
2	Alaska <sup>2</sup>	\$12.80	2	Virginia	\$19.89
3	Minnesota <sup>3,5</sup>	\$8.61	3	Alabama	\$19.11
4	Illinois <sup>2</sup>	\$8.55	4	Utah	\$15.92
5	Kentucky <sup>4</sup>	\$8.41	5	North Carolina	\$14.58
6	Arkansas <sup>3,5</sup>	\$8.33	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>\$11.43</b>
10	Hawaii	\$5.98	9	Idaho	\$10.91
11	Connecticut <sup>2</sup>	\$5.94	10	Montana	\$9.83
12	Oklahoma	\$5.56	11	Ohio	\$9.83
13	New Jersey	\$5.50	12	Mississippi	\$8.11
14	South Carolina <sup>3</sup>	\$5.42	13	Vermont	\$7.68
14	Rhode Island <sup>2</sup>	\$5.40	14	West Virginia	\$7.62
16	North Dakota <sup>2,5</sup>	\$5.12	15	Pennsylvania	\$7.41
17	Maryland <sup>2,5</sup>	\$5.03	16	N. Hampshire	No Tax
	<b>License Median</b>	<b>\$5.03</b>	16	Wyoming	No Tax
18	South Dakota <sup>2,5</sup>	\$4.73	Source: Distilled Spirits Council of the US, and the Tax Foundation, March 2021.		
19	Delaware <sup>2</sup>	\$4.50			
20	Tennessee <sup>3</sup>	\$4.46	Note: Rates are those applicable to off-premise sales of 40% alcohol by volume distilled spirits in 750ml containers.		
21	Massachusetts <sup>2</sup>	\$4.05			
22	Georgia <sup>2</sup>	\$3.79	Does not include the tiered federal tax of \$2.70 to \$13.50 per gallon.		
23	Nebraska	\$3.75			
24	Nevada <sup>2</sup>	\$3.60	1 In control states (where government controls sales) products can be subject to ad valorem and excise taxes.		
25	California <sup>2</sup>	\$3.30			
26	Wisconsin	\$3.25	2 Different rates also applicable according to alcohol content, place of production, size of container, place purchased.		
27	Louisiana <sup>2</sup>	\$3.03			
28	Arizona	\$3.00	3 Includes case fees and/or bottle fees which may vary with the size of container.		
29	Indiana <sup>2</sup>	\$2.68			
29	Kansas	\$2.50	4 Includes the wholesale tax rate of 11%, converted into a gallonage excise tax rate.		
31	Texas <sup>2</sup>	\$2.40			
32	Colorado	\$2.28	5 Includes sales taxes specific to alcoholic beverage.		
33	Missouri	\$2.00			
			6 Includes the retail (17%) and distributor (5/10%) license fees, converted into a gallonage excise tax rate.		

## STATE TAX RATES ON TABLE WINE DOLLARS PER GALLON, JANUARY 1, 2021

1	Kentucky <sup>2</sup>	\$3.23	26	Arizona	\$0.84
2	Alaska	\$2.50	27	Louisiana	\$0.76
3	<b>FLORIDA</b>	<b>\$2.25</b>	28	Connecticut	\$0.79
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>	\$1.33	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		N. 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			

Source: Distilled Spirits Council of the US and Tax Foundation, March 2021.

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 beverages

N/A - Control states, where government controls all sales. Products may be subject to ad valorem markup and excise taxes.

## STATE TAXES ON CANDY & SOFT DRINKS JANUARY 2021

Color code:

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

1	Indiana	7.00%	26	Colorado	2.90%
1	Mississippi	7.00%	27	Virginia	2.50%
1	Rhode Island	7.00%	28	Utah	1.75%
4	Minnesota	6.875%	29	Missouri	1.225%
5	New Jersey	6.625%	30	California <sup>1</sup>	ex/8.25%
6	Arkansas <sup>2</sup>	6.50%	31	Washington <sup>1</sup>	ex/6.5%
6	Kansas	6.50%	32	Pennsylvania <sup>1</sup>	ex/6.0%
8	Connecticut	6.35%	32	West Virginia <sup>1</sup>	ex/6.0%
9	Illinois <sup>2</sup>	6.25%	32	Vermont	ex/6.0%
9	Texas	6.25%	35	Ohio <sup>1</sup>	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
16	Maine	5.50%		Nebraska	exempt
17	North Dakota	5.00%		Nevada	exempt
17	Wisconsin	5.00%		New Mexico	exempt
19	North Carolina	4.75%		South Carolina	exempt
20	Oklahoma	4.50%		Wyoming	exempt
20	South Dakota	4.50%		Alaska	No Sales Tax
22	Tennessee <sup>3</sup>	4.00%		Delaware	No Sales Tax
23	Alabama	4.00%		Montana	No Sales Tax
23	Hawaii	4.00%		N. Hampshire	No Sales Tax
23	New York	4.00%		Oregon	No Sales Tax

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

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

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

Source: Florida TaxWatch from Tax Foundation and Bloomberg Tax data, March 2021.

## STATE & LOCAL TAXES & REVENUES

7

## STATE TAXES & REVENUES

20

## LOCAL TAXES & REVENUES

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 FY2019

1	New York	\$7,077	26	Kansas	\$3,168
2	Wyoming	\$5,362	27	Georgia	\$3,129
3	California	\$4,728	28	Missouri	\$3,115
4	Colorado	\$4,514	29	Louisiana	\$3,066
5	Alaska	\$4,310	30	Utah	\$3,042
6	New Jersey	\$4,306	31	North Carolina	\$3,022
7	Washington	\$4,289	32	Nevada	\$2,988
8	Nebraska	\$4,105	33	South Dakota	\$2,941
9	Illinois	\$4,028	34	Indiana	\$2,876
10	Maryland	\$3,744	35	Hawaii	\$2,805
11	Connecticut	\$3,717	36	Wisconsin	\$2,708
12	Texas	\$3,710	37	Alabama	\$2,590
	<b>U.S. Average</b>	<b>\$3,710</b>	38	Mississippi	\$2,573
13	Iowa	\$3,611	39	Tennessee	\$2,569
14	N. Hampshire	\$3,570	40	Michigan	\$2,502
<b>15</b>	<b>FLORIDA</b>	<b>\$3,564</b>	41	Oklahoma	\$2,490
16	Oregon	\$3,432	42	Montana	\$2,433
17	Massachusetts	\$3,413	43	Arizona	\$2,359
18	Maine	\$3,404	44	Idaho	\$2,307
19	South Carolina	\$3,372	45	New Mexico	\$2,271
20	Ohio	\$3,328	46	Kentucky	\$2,023
21	North Dakota	\$3,289	47	West Virginia	\$1,951
22	Pennsylvania	\$3,262	48	Vermont	\$1,837
23	Minnesota	\$3,219	49	Delaware	\$1,774
24	Virginia	\$3,205	50	Arkansas	\$1,511
25	Rhode Island	\$3,183			

Source: Florida TaxWatch from U.S. Department of Commerce data, October 2021. Some rankings appear to be equal due to rounding.

\*For definition of "Own Source Revenue" see p. 5.

### FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2019	15	\$3,564	96.1%
2018	16	\$3,344	95.3%
2017	16	\$3,272	97.5%
2009	6	\$3,451	119.0%
2006	6	\$2,955	113.9%

## PER CAPITA LOCAL TAX COLLECTIONS FY2019

1	New York	\$5,489	26	Kansas	\$1,926
2	New Jersey	\$3,573	27	Wyoming	\$1,914
3	Connecticut	\$3,257	<b>28</b>	<b>FLORIDA</b>	<b>\$1,911</b>
4	N. Hampshire	\$3,011	29	Wisconsin	\$1,823
5	Illinois	\$2,920	30	Georgia	\$1,805
6	Maryland	\$2,882	31	Utah	\$1,746
7	Colorado	\$2,876	32	Minnesota	\$1,744
8	Maine	\$2,774	33	South Carolina	\$1,718
9	Massachusetts	\$2,728	34	Nevada	\$1,697
10	Alaska	\$2,667	35	Arizona	\$1,614
11	Rhode Island	\$2,597	36	New Mexico	\$1,531
12	Nebraska	\$2,595	37	Oklahoma	\$1,505
13	California	\$2,567	38	Montana	\$1,484
14	Texas	\$2,542	39	North Carolina	\$1,469
	<b>U.S. Average</b>	<b>\$2,381</b>	40	Michigan	\$1,432
15	Washington	\$2,378	41	Indiana	\$1,374
16	Pennsylvania	\$2,375	42	Alabama	\$1,317
17	Virginia	\$2,304	43	Kentucky	\$1,316
18	Ohio	\$2,202	44	Tennessee	\$1,257
19	South Dakota	\$2,099	45	Vermont	\$1,215
20	Oregon	\$2,085	46	Idaho	\$1,194
21	Hawaii	\$2,047	47	Delaware	\$1,192
22	North Dakota	\$2,039	48	West Virginia	\$1,186
23	Iowa	\$2,039	49	Mississippi	\$1,165
24	Louisiana	\$1,971	50	Arkansas	\$897
25	Missouri	\$1,933			

Source: Florida TaxWatch from U.S. Department of Commerce data, October 2021. Some rankings appear to be equal due to rounding.

### FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2019	28	\$1,911	80.2%
2018	28	\$1,806	79.4%
2017	28	\$1,750	80.9%
2009	11	\$1,962	106.6%
2006	16	\$1,631	99.3%



## PER CAPITA LOCAL PROPERTY TAX COLLECTIONS, FY2019

1	New Jersey	\$3,508	26	Montana	\$1,429
2	Connecticut	\$3,211	27	Kansas	\$1,403
3	New York	\$3,172	28	Ohio	\$1,398
4	N. Hampshire	\$2,949	29	Michigan	\$1,304
5	Maine	\$2,744	30	South Carolina	\$1,270
6	Massachusetts	\$2,590	31	Washington	\$1,269
7	Rhode Island	\$2,525	32	Georgia	\$1,214
8	Illinois	\$2,329	33	Utah	\$1,163
9	Texas	\$2,112	34	Vermont	\$1,155
10	Alaska	\$2,046	35	Indiana	\$1,140
11	Nebraska	\$2,018	36	Missouri	\$1,113
12	Colorado	\$1,826	37	Idaho	\$1,111
13	Iowa	\$1,774	38	Mississippi	\$1,094
14	California	\$1,768	39	North Carolina	\$1,052
15	Virginia	\$1,767	40	Arizona	\$1,007
	<b>U.S. Average</b>	<b>\$1,709</b>	41	Delaware	\$969
16	Oregon	\$1,672	42	West Virginia	\$955
17	Wisconsin	\$1,669	43	Nevada	\$938
18	Pennsylvania	\$1,628	44	Louisiana	\$906
19	Minnesota	\$1,587	45	New Mexico	\$843
20	Wyoming	\$1,587	46	Tennessee	\$837
21	North Dakota	\$1,580	47	Oklahoma	\$827
22	Maryland	\$1,550	48	Kentucky	\$727
23	South Dakota	\$1,535	49	Alabama	\$535
<b>24</b>	<b>FLORIDA</b>	<b>\$1,461</b>	50	Arkansas	\$387
25	Hawaii	\$1,451			

Source: Florida TaxWatch from U.S. Department of Commerce data, October 2021. Some rankings appear to be equal due to rounding.

### FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2019	24	\$1,461	85.5%
2018	25	\$1,387	85.1%
2017	23	\$1,342	85.6%
2009	12	\$1,600	117.3%
2006	13	\$1,269	107.4%

## PER CAPITA LOCAL TRANSACTION TAX COLLECTIONS, FY2019

1	New York	\$1,050.10	26	South Carolina	\$272.45
2	Louisiana	\$1,023.16	27	Nebraska	\$256.22
3	Colorado	\$941.98	28	Ohio	\$226.12
4	Washington	\$918.31	29	Wyoming	\$215.93
5	New Mexico	\$659.44	30	Iowa	\$197.67
6	Oklahoma	\$638.57	31	Kentucky	\$173.57
7	Missouri	\$625.04	32	Maryland	\$163.83
8	Alabama	\$620.73	33	Oregon	\$154.23
9	Nevada	\$611.05	34	Pennsylvania	\$122.15
10	California	\$584.78	35	Wisconsin	\$102.98
11	Alaska	\$569.68	36	Minnesota	\$96.40
12	Arizona	\$544.91	37	West Virginia	\$82.38
13	Georgia	\$531.56	38	Massachusetts	\$69.48
14	Utah	\$528.65	39	Vermont	\$43.37
15	Illinois	\$516.26	40	Mississippi	\$40.20
16	Arkansas	\$493.36	41	Idaho	\$39.68
17	South Dakota	\$486.82	42	Indiana	\$34.71
18	Kansas	\$477.68	43	Rhode Island	\$29.90
	<b>U.S. Average</b>	<b>\$420.47</b>	44	Michigan	\$27.05
19	North Dakota	\$400.27	45	New Jersey	\$19.36
20	Hawaii	\$400.17	46	Delaware	\$18.17
21	Texas	\$388.78	47	Montana	\$16.52
22	Tennessee	\$367.49	48	Maine	\$5.48
23	North Carolina	\$365.91	49	N. Hampshire	\$5.29
24	Virginia	\$361.13		Connecticut	No Tax
<b>25</b>	<b>FLORIDA</b>	<b>\$332.47</b>			

Source: Florida TaxWatch from U.S. Department of Commerce data, October 2021. Some rankings appear to be equal due to rounding.

### FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2019	25	\$332	79.1%
2018	25	\$313	77.7%
2017	24	\$302	79.9%
2009	25	\$263	88.9%
2006	23	\$259	96.6%

# FLORIDA COUNTY LOCAL OPTION SALES TAX RATES AS OF JANUARY 1, 2021

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

Source: Florida Department of Revenue and Florida TaxWatch, October 2021.

## ABOUT FLORIDA 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 donations and private grants, and does not accept government funding. Donations 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.

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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.

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