

2017 HOW FLORIDA COMPARES TAXES

STATE AND LOCAL TAX RANKINGS
FOR FLORIDA AND THE NATION



ABOUT TAXWATCH

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

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

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

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.

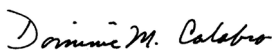
The annual Florida TaxWatch *How Florida Compares: Taxes* report ranks Florida's state and local taxes against those levied around the nation. The nearly 40 tables, charts, and graphs in this report provide comprehensive information on state and local tax rates, tax collections, and other government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

- Florida continues to be a relatively low tax state. Floridians' per capita* state and local own source revenue** collections total \$5,516, the 42th highest amount among the 50 states (see p. 8).
- Prior to the Great Recession, fueled by skyrocketing local property taxes and rapidly increasing sales and documentary stamp tax collections at the state level, Florida's state and local revenue ranking climbed to its all-time high (22nd). As the economy soured, so did revenue collections, as they fell dramatically from their windfall levels. Florida's ranking has dropped 20 spots to 42nd in FY 2014*** (latest available 50-state data).
- 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. From 2006 to 2014, Florida's state and local own-source revenue collections grew by only 5.8 percent, representing the second smallest growth in the nation (See p. 9).
- Florida's state government collects significantly less revenue per capita than the average state. "Per Capita State Own Source Revenue" is 69.0 percent of the U.S. average (Florida per capita is \$2,585 compared to the U.S. average of \$3,747, a difference of \$1,162); "Per Capita State Tax Collections" are 65.1 percent of the U.S. average (Florida per capita is \$1,885 compared to the U.S. Average of \$2,850, a difference of \$995) (See pp. 20-21).

& FINDINGS

- While Florida's state tax burden is very low compared to the other states, its local tax burden is much higher. Florida's "Per Capita State Own Source Revenue" and "Per Capita State Tax Collections" rank 48th and 49th, respectively (see pp. 20-21), whereas "Per Capita Local Own Source Revenue" and "Per Capita Local Tax Collections" rank 16th and 27th, respectfully (see pp. 40-41).
- Florida relies more heavily on local revenue to fund government than almost all other states. Florida's local governments account for 53.1 percent of Florida's total state and local revenue, the second highest percentage in the nation (see p. 14).
- Florida also classifies 39.3 percent of its state and local own-source revenue as non-tax revenue, the 7th largest percentage in the nation (see p. 16). Nearly half (47 percent) of local own-source revenue is classified as non-tax.
- State revenues equal 6.0 percent of Floridians' personal income, and local revenues take out 6.8 percent. This compares to the national average of 8.1 percent and 6.6 percent, respectively.
- Florida relies more heavily on transaction taxes than most states. Transaction taxes (general and selective sales taxes) account for 81.5 percent of all of Florida's state tax collections, compared to the national average of 47.2 percent (see p. 23).

KEY FACTS

- Florida has the highest state and local selective sales (excise) taxes on utilities in the nation. Florida also taxes motor fuels and alcoholic beverages higher than average, ranking 15th and 18th, respectively (see p. 13).
- Thanks to the 2015 Legislature reducing the communications services tax, Florida's ranking for "State & Local Cell Phone Tax Rates" has fallen from 4th to 8th highest in the nation. Still, at 14.7 percent, our cell phone tax rate is significantly higher than both the U.S. average of 10.7 percent and the state's general sales tax (See p. 18).
- Florida's housing sector also produces significant revenue for the state. However, documentary stamp and real estate transfer taxes fell sharply during the recession. Florida collected \$276 of these taxes per capita in 2006, but that amount fell to \$76 in 2012. Housing is improving again, and per capita collections have risen to \$123 in 2015, the nation's largest burden (See p. 33).
- Florida is one of seven states without a personal income tax. The average state relies on personal income taxes for 37 percent of its tax revenue (See p. 23).
- Businesses pay more than half (51.6 percent) of all state and local taxes in Florida. This is the 13th highest percentage in the nation, and higher than the national average of 44.1 percent (See p. 17).

& FINDINGS

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, FY2015 is the average between July 1, 2014 and July 1, 2015.
- ** “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 government fiscal years run from October 1 to September 30.

SUMMARY OF TAX RANKINGS

Figures are per capita except where noted.

STATE AND LOCAL (FY2014)	FLORIDA	RANK ¹	U.S. AVG.
Own Source Revenue ²	\$5,516	42	\$6,793
Total Taxes	\$3,351	46	\$4,697
Transaction Taxes ³	\$1,743	15	\$1,630
STATE (FY2015)			
Own Source Revenue ⁴	\$2,585	48	\$3,747
Total Taxes	\$1,855	49	\$2,850
General Sales Taxes	\$1,086	11	\$893
Selective Taxes	\$425	28	\$453
Transaction Taxes	\$1,512	14	\$1,346
Documentary Stamp Taxes	\$123	1	\$24
License Taxes	\$107	39	\$163
Corporate Income Taxes	\$112	34	\$152
Personal Income Taxes	No Tax	No Tax	\$1,054
LOCAL (FY2014)			
Own Source Revenue	\$2,931	16	\$3,046
Taxes	\$1,558	27	\$1,965
Property Taxes	\$1,195	26	\$1,425
Transaction Taxes	\$271	27	\$332
PERCENTAGE OF STATE & LOCAL REVENUE FROM LOCAL SOURCES	53.1%	2	44.8%
REVENUE PER \$1,000 PERSONAL INCOME			
State and Local	\$12.76	46	\$15.02
State	\$5.98	49	\$8.06
Local	\$6.78	7	\$6.55

Source: Florida TaxWatch from U.S. Department of Commerce data, Jan. 2017

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 FY2015 is the average between July 1, 2014 and July 1, 2015.

1 Rankings 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 FY2014, all state tax data is FY2015.

STATE & LOCAL TAXES & REVENUE

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PER CAPITA STATE & LOCAL OWN SOURCE* REVENUE FY2014

1	Alaska	\$15,164.56	26	Maine	\$6,319.70
2	N. Dakota	\$12,590.01	27	Ohio	\$6,275.08
3	New York	\$10,936.40	28	N. Hampshire	\$6,165.76
4	Wyoming	\$10,694.18	29	Louisiana	\$6,090.06
5	Connecticut	\$8,668.97	30	South Carolina	\$6,026.07
6	New Jersey	\$8,440.09	31	West Virginia	\$6,009.56
7	Hawaii	\$8,056.63	32	Texas	\$5,989.15
8	Massachusetts	\$8,038.49	33	Michigan	\$5,963.53
9	Minnesota	\$7,821.83	34	Utah	\$5,799.93
10	California	\$7,769.71	35	Indiana	\$5,750.58
11	Delaware	\$7,543.69	36	N. Carolina	\$5,702.36
12	Vermont	\$7,435.57	37	Oklahoma	\$5,686.28
13	Maryland	\$7,398.58	38	Mississippi	\$5,665.03
14	Rhode Island	\$7,238.26	39	Montana	\$5,641.02
15	Iowa	\$7,105.73	40	S. Dakota	\$5,567.05
16	Nebraska	\$7,094.20	41	Nevada	\$5,532.32
17	Illinois	\$7,056.41	42	FLORIDA	\$5,516.09
18	Washington	\$7,053.42	43	Arkansas	\$5,339.10
19	Kansas	\$6,914.16	44	Alabama	\$5,306.03
20	Colorado	\$6,827.09	45	Missouri	\$5,254.73
	U.S. Average	\$6,792.67	46	Kentucky	\$5,212.11
21	New Mexico	\$6,661.53	47	Georgia	\$5,019.56
22	Pennsylvania	\$6,655.85	48	Arizona	\$4,973.18
23	Oregon	\$6,651.83	49	Idaho	\$4,929.33
24	Wisconsin	\$6,536.27	50	Tennessee	\$4,716.88
25	Virginia	\$6,513.97			

Source: Florida TaxWatch from U.S. Department of Commerce data, Jan. 2017. 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
2014	42	\$5,516	81.2%
2013	38	\$5,579	83.5%
2012	36	\$5,518	88.8%
2009	24	\$5,914	95.8%
2006	22	\$5,691	97.2%

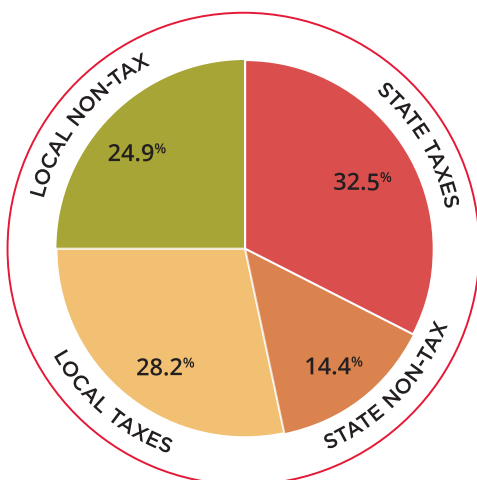
GROWTH IN STATE & LOCAL OWN SOURCE* REVENUE FY2006 TO FY2014

1	N. Dakota	152.9%		U.S. Average	23.6%
2	Texas	40.7%	27	California	23.4%
3	S. Dakota	36.9%	28	New Mexico	23.0%
4	Iowa	36.6%	29	Pennsylvania	22.6%
5	Kansas	35.2%	30	Montana	22.3%
6	Hawaii	34.5%	31	Virginia	22.1%
7	Washington	32.9%	32	New Jersey	21.9%
8	Colorado	32.5%	33	Rhode Island	21.0%
9	Minnesota	32.4%	34	Wisconsin	20.3%
10	Mississippi	32.1%	35	West Virginia	20.0%
11	South Carolina	30.6%	36	Louisiana	19.6%
12	New York	30.1%	37	Kentucky	18.8%
13	Maryland	29.9%	38	Missouri	18.4%
14	Oregon	29.7%	39	Delaware	17.3%
15	Alaska	29.7%	40	Alabama	17.2%
16	Nebraska	29.6%	41	Idaho	16.1%
17	Oklahoma	29.0%	42	Arizona	14.3%
18	Connecticut	28.0%	43	Ohio	13.8%
19	Utah	27.8%	44	Georgia	13.0%
20	Illinois	27.4%	45	Tennessee	12.2%
21	Massachusetts	27.4%	46	Maine	10.2%
22	N. Hampshire	26.9%	47	Nevada	9.6%
23	N. Carolina	26.1%	48	Michigan	8.4%
24	Wyoming	25.1%	49	FLORIDA	5.8%
25	Arkansas	24.8%	50	Indiana	0.4%
26	Vermont	24.1%			

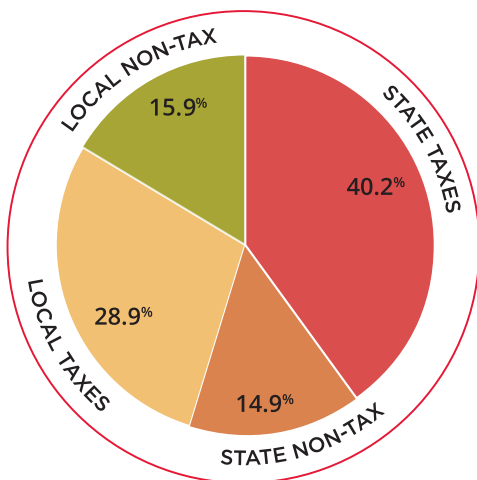
Source: Florida TaxWatch from U.S. Department of Commerce data, Jan. 2017. Some rankings appear to be equal due to rounding.

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

FLORIDA



UNITED STATES*



Source: Florida TaxWatch from U.S. Department of Commerce data, January 2017. Figures may not add to 100% due to rounding.

* All-state averages include Florida.

PER CAPITA STATE & LOCAL TAX COLLECTIONS FY2014

1	N. Dakota	\$9,853.09	26	Ohio	\$4,212.42
2	New York	\$8,432.51	27	Oregon	\$4,124.86
3	Alaska	\$7,557.76	28	Texas	\$4,085.54
4	Connecticut	\$7,250.53	29	New Mexico	\$3,970.26
5	New Jersey	\$6,467.35	30	West Virginia	\$3,951.89
6	Massachusetts	\$6,037.56	31	Nevada	\$3,914.23
7	Wyoming	\$5,954.77	32	Louisiana	\$3,898.65
8	Hawaii	\$5,741.01	33	Montana	\$3,857.30
9	Minnesota	\$5,662.58	34	Michigan	\$3,777.54
10	Maryland	\$5,625.92	35	Arkansas	\$3,760.98
11	Vermont	\$5,538.94	36	Indiana	\$3,756.66
12	Illinois	\$5,501.29	37	S. Dakota	\$3,703.33
13	California	\$5,488.85	38	N. Carolina	\$3,641.58
14	Rhode Island	\$5,176.04	39	Kentucky	\$3,612.05
15	Nebraska	\$4,899.23	40	Oklahoma	\$3,578.74
16	Maine	\$4,808.30	41	Utah	\$3,529.88
17	Pennsylvania	\$4,709.64	42	Mississippi	\$3,504.05
	U.S. Average	\$4,697.20	43	Missouri	\$3,480.06
18	Washington	\$4,590.86	44	Georgia	\$3,397.30
19	Wisconsin	\$4,590.43	45	Arizona	\$3,373.89
20	Iowa	\$4,437.48	46	FLORIDA	\$3,350.94
21	Delaware	\$4,434.17	47	Idaho	\$3,258.82
22	Colorado	\$4,403.94	48	South Carolina	\$3,240.89
23	Kansas	\$4,387.36	49	Tennessee	\$3,104.91
24	N. Hampshire	\$4,334.91	50	Alabama	\$3,008.06
25	Virginia	\$4,223.03			

Source: Florida TaxWatch from U.S. Department of Commerce data, January 2017. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2014	46	\$3,351	71.3%
2013	45	\$3,400	73.6%
2012	44	\$3,360	75.6%
2009	30	\$3,691	88.4%
2006	22	\$3,850	95.2%

PER CAPITA STATE & LOCAL TRANSACTION TAX COLLECTIONS, FY2014

1	Hawaii	\$3,046.79	26	Rhode Island	\$1,509.42
2	N. Dakota	\$2,828.76	27	Nebraska	\$1,503.31
3	Washington	\$2,773.81	28	Maryland	\$1,488.84
4	Nevada	\$2,412.43	29	Pennsylvania	\$1,463.10
5	New York	\$2,065.08	30	West Virginia	\$1,455.54
6	Texas	\$2,042.29	31	Alabama	\$1,452.96
7	Louisiana	\$2,037.49	32	New Jersey	\$1,450.77
8	S. Dakota	\$1,984.28	33	Maine	\$1,444.34
9	Wyoming	\$1,973.88	34	Iowa	\$1,392.89
10	Connecticut	\$1,887.18	35	Kentucky	\$1,362.19
11	Arkansas	\$1,880.87	36	Wisconsin	\$1,358.36
12	Minnesota	\$1,864.52	37	Michigan	\$1,299.40
13	New Mexico	\$1,842.98	38	Missouri	\$1,297.96
14	Kansas	\$1,747.14	39	N. Carolina	\$1,284.51
15	FLORIDA	\$1,742.77	40	Utah	\$1,262.45
16	Tennessee	\$1,736.72	41	Massachusetts	\$1,231.32
17	California	\$1,724.51	42	Georgia	\$1,213.23
18	Vermont	\$1,650.69	43	Idaho	\$1,141.35
19	Arizona	\$1,640.42	44	South Carolina	\$1,100.44
	U.S. Average	\$1,630.10	45	Virginia	\$1,048.23
20	Indiana	\$1,608.79	46	Alaska	\$779.02
21	Mississippi	\$1,608.21	47	N. Hampshire	\$663.98
22	Oklahoma	\$1,601.39	48	Montana	\$547.52
23	Colorado	\$1,560.72	49	Delaware	\$531.71
24	Illinois	\$1,554.91	50	Oregon	\$478.93
25	Ohio	\$1,537.02			

Source: Florida TaxWatch from U.S. Department of Commerce data, January 2017. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

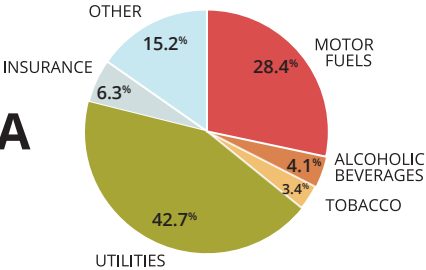
	RANK	AMOUNT	% OF US AVERAGE
2014	15	\$1,743	106.9%
2013	11	\$1,780	111.3%
2012	15	\$1,702	111.5%
2009	7	\$1,719	121.4%
2006	5	\$1,946	138.8%

PER CAPITA STATE & LOCAL SELECTIVE SALES TAX COLLECTIONS BY SOURCE, FY2014

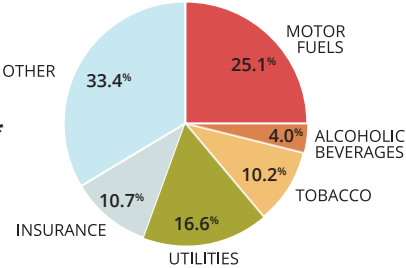
	FLORIDA	RANK	U.S. AVG
Utilities	\$239	1	\$89
Motor Fuels	\$159	15	\$135
Insurance	\$34	43	\$60
Alcoholic Beverages	\$23	18	\$21
Tobacco	\$59	27	\$55

PERCENTAGE OF STATE & LOCAL SELECTIVE SALES TAX COLLECTIONS BY SOURCE

FLORIDA



UNITED STATES*



Source: Florida TaxWatch from U.S. Department of Commerce data, January 2017. Figures may not add to 100% due to rounding.

* All-state averages include Florida.

PERCENTAGE OF STATE & LOCAL REVENUE FROM LOCAL SOURCES, FY2014

1	New York	54.6%	26	Alabama	42.3%
2	FLORIDA	53.1%	27	Virginia	41.8%
3	Colorado	51.8%	28	Indiana	41.3%
4	Georgia	51.6%	29	Oregon	40.7%
5	N. Hampshire	50.3%	30	Mississippi	39.8%
6	Nebraska	49.7%	31	Rhode Island	39.6%
7	Texas	49.4%	32	Idaho	38.7%
8	Missouri	48.8%	33	Maine	38.6%
9	Tennessee	48.5%	34	Wisconsin	38.4%
10	South Carolina	46.6%	35	Connecticut	37.5%
11	Louisiana	46.4%	36	Michigan	37.0%
12	New Jersey	46.1%	37	Montana	36.7%
13	Illinois	45.9%	38	Utah	36.5%
14	Washington	45.8%	39	Oklahoma	36.2%
15	Nevada	45.6%	40	Massachusetts	35.5%
16	Ohio	45.3%	41	Minnesota	34.3%
17	S. Dakota	45.2%	42	Kentucky	32.5%
	U.S. Average	44.8%	43	Alaska	31.7%
18	N. Carolina	44.4%	44	West Virginia	28.9%
19	California	44.1%	45	New Mexico	27.7%
20	Arizona	43.5%	46	Hawaii	25.3%
21	Pennsylvania	43.0%	47	Arkansas	24.4%
22	Kansas	43.0%	48	Delaware	21.6%
23	Wyoming	42.7%	49	N. Dakota	20.6%
24	Maryland	42.7%	50	Vermont	17.9%
25	Iowa	42.5%			

Source: Florida TaxWatch from U.S. Department of Commerce data, January 2017. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2014	2	53.1%	118.5%
2013	3	53.2%	118.2%
2012	1	54.8%	121.2%
2009	1	58.4%	124.3%
2006	3	51.9%	117.2%

PERCENTAGE OF STATE & LOCAL TAX COLLECTIONS FROM LOCAL SOURCES, FY2014

1	N. Hampshire	60.2%	26	Alaska	39.1%
2	New York	53.7%	27	Connecticut	38.8%
3	Colorado	49.7%	28	Utah	38.8%
4	Texas	49.5%	29	Wisconsin	38.0%
5	S. Dakota	48.8%	30	Massachusetts	37.9%
6	New Jersey	48.5%	31	Alabama	36.1%
7	Nebraska	46.8%	32	Nevada	35.1%
8	Missouri	46.6%	33	Wyoming	34.8%
9	FLORIDA	46.5%	34	N. Carolina	34.8%
10	Louisiana	46.4%	35	California	34.7%
11	Virginia	45.9%	36	Oklahoma	34.2%
12	Rhode Island	45.6%	37	Michigan	32.9%
13	Georgia	45.4%	38	Montana	32.4%
14	Ohio	44.6%	39	Indiana	31.9%
15	Illinois	43.6%	40	Idaho	30.6%
16	Maryland	43.4%	41	New Mexico	30.4%
17	Pennsylvania	43.2%	42	Kentucky	30.2%
18	South Carolina	42.6%	43	Mississippi	27.7%
19	Kansas	42.3%	44	West Virginia	26.4%
	U.S. Average	41.8%	45	Hawaii	25.5%
20	Tennessee	41.7%	46	Minnesota	24.5%
21	Oregon	40.5%	47	Delaware	23.0%
22	Arizona	40.4%	48	Arkansas	19.8%
23	Iowa	39.9%	49	N. Dakota	15.1%
24	Maine	39.8%	50	Vermont	14.7%
25	Washington	39.6%			

Source: Florida TaxWatch from U.S. Department of Commerce data, January 2017. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2014	9	46.5%	111.2%
2013	9	46.6%	115.6%
2012	6	48.9%	116.6%
2009	3	53.2%	120.6%
2006	13	42.4%	104.4%

PERCENTAGE OF STATE & LOCAL REVENUE FROM NON-TAX SOURCES, FY2014

1	Alaska	50.2%	27	Georgia	32.3%
2	South Carolina	46.2%	28	Arizona	32.2%
3	Wyoming	44.3%	29	Texas	31.8%
4	Alabama	43.3%	30	Montana	31.6%
5	Delaware	41.2%	31	Nebraska	30.9%
6	New Mexico	40.4%		U.S. Average	30.8%
7	FLORIDA	39.3%	32	Kentucky	30.7%
8	Utah	39.1%	33	Wisconsin	29.8%
9	Mississippi	38.1%	34	N. Hampshire	29.7%
10	Oregon	38.0%	35	Arkansas	29.6%
11	Iowa	37.6%	36	California	29.4%
12	Oklahoma	37.1%	37	Nevada	29.2%
13	Michigan	36.7%	38	Pennsylvania	29.2%
14	Kansas	36.5%	39	Hawaii	28.7%
15	N. Carolina	36.1%	40	Rhode Island	28.5%
16	Louisiana	36.0%	41	Minnesota	27.6%
17	Colorado	35.5%	42	Vermont	25.5%
18	Virginia	35.2%	43	Massachusetts	24.9%
19	Washington	34.9%	44	Maryland	24.0%
20	Indiana	34.7%	45	Maine	23.9%
21	West Virginia	34.2%	46	New Jersey	23.4%
22	Tennessee	34.2%	47	New York	22.9%
23	Idaho	33.9%	48	Illinois	22.0%
24	Missouri	33.8%	49	N. Dakota	21.7%
25	S. Dakota	33.5%	50	Connecticut	16.4%
26	Ohio	32.9%			

Source: Florida TaxWatch from U.S. Department of Commerce data, January 2017. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2014	7	39.3%	127.6%
2013	7	39.1%	126.5%
2012	6	39.1%	128.3%
2009	10	37.6%	116.4%
2006	25	32.4%	104.9%

BUSINESS SHARE OF TOTAL STATE & LOCAL TAX COLLECTIONS, FY2015

1	Wyoming	74.3%	27	N. Hampshire	44.9%
2	N. Dakota	71.5%	28	Illinois	44.7%
3	Texas	61.5%		U.S. Average	44.1%
4	Alaska	61.0%	29	Rhode Island	43.3%
5	S. Dakota	59.5%	30	Idaho	43.1%
6	Delaware	58.6%	31	Georgia	42.8%
7	Washington	57.8%	32	Utah	42.8%
8	New Mexico	57.7%	33	Hawaii	42.6%
9	Nevada	53.6%	34	New York	41.6%
10	Tennessee	53.0%	35	Pennsylvania	41.5%
11	Vermont	52.7%	36	New Jersey	40.8%
12	Mississippi	51.8%	37	Arkansas	40.6%
13	FLORIDA	51.6%	38	Virginia	40.5%
14	West Virginia	50.8%	39	Indiana	40.4%
15	Arizona	50.3%	40	Missouri	40.3%
16	Oklahoma	49.1%	41	California	39.8%
17	Louisiana	48.8%	42	Wisconsin	39.5%
18	Montana	48.6%	43	Ohio	39.4%
19	South Carolina	47.9%	44	Minnesota	39.3%
20	Kansas	47.5%	45	Massachusetts	38.5%
21	Alabama	47.4%	46	N. Carolina	37.4%
22	Maine	47.2%	47	Oregon	37.2%
23	Nebraska	46.2%	48	Michigan	35.7%
24	Colorado	45.8%	49	Maryland	29.9%
25	Kentucky	45.2%	50	Connecticut	28.7%
26	Iowa	45.0%			

Source: Ernst & Young, LLP and the Council on State Taxation, January 2017. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2015	13	51.6%	117.0%
2014	11	52.6%	116.9%
2013	10	53.3%	118.7%
2012	8	54.0%	119.5%

STATE & LOCAL CELL PHONE TAX RATES JULY 1, 2016

1	Washington	18.78%	26	Minnesota	9.98%
2	Nebraska	18.67%	27	Alabama	9.92%
3	New York	18.04%	28	Georgia	9.63%
4	Illinois	17.84%	29	Mississippi	9.24%
5	Pennsylvania	15.70%	30	New Jersey	9.02%
6	Rhode Island	14.82%	31	Iowa	8.81%
7	Missouri	14.79%	32	Louisiana	8.79%
8	FLORIDA	14.70%	33	Maine	8.71%
9	Arkansas	14.67%	34	N. Hampshire	8.68%
10	Kansas	13.78%	35	Wisconsin	8.61%
11	S. Dakota	13.72%	36	N. Carolina	8.57%
12	California	13.55%	37	Vermont	8.50%
13	Alaska	13.54%	38	Massachusetts	8.49%
14	Maryland	12.83%	39	Ohio	8.44%
15	Utah	12.73%	40	Wyoming	8.18%
16	N. Dakota	12.39%	41	Michigan	7.98%
17	Arizona	12.25%	42	Hawaii	7.68%
18	Tennessee	12.10%	43	Connecticut	7.49%
19	Texas	11.58%	44	West Virginia	6.72%
20	New Mexico	11.33%	45	Virginia	6.68%
21	Indiana	11.22%	46	Delaware	6.34%
22	Oklahoma	10.92%	47	Montana	6.21%
23	Colorado	10.84%	48	Idaho	2.26%
24	Kentucky	10.77%	49	Nevada	2.09%
	U.S. Average	10.70%	50	Oregon	1.84%
25	South Carolina	10.64%			

The local tax rate is calculated as the average of the tax in the largest city and the capital city. Includes E911 fees. Does not include federal tax of 6.64%

Source: Scott Mackey and Joseph Henschman, Wireless Tax Burdens Rise for the Second Straight Year in 2016, Tax Foundation Fiscal Fact No. 530, October 2016. Based on methodology from the Council on State Taxation.

Some rankings appear to be equal due to rounding.

STATE & LOCAL
TAXES & REVENUES

7

STATE TAXES & REVENUES

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LOCAL TAXES & REVENUES

39

PER CAPITA STATE OWN SOURCE* REVENUE FY2014

1	Alaska	\$10,350.50	27	Michigan	\$3,754.91
2	N. Dakota	\$9,994.87		U.S. Average	\$3,746.82
3	Wyoming	\$6,125.40	28	Utah	\$3,684.74
4	Vermont	\$6,105.57	29	Oklahoma	\$3,630.49
5	Hawaii	\$6,017.99	30	Nebraska	\$3,570.58
6	Delaware	\$5,916.76	31	Montana	\$3,569.13
7	Connecticut	\$5,420.40	32	Kentucky	\$3,517.17
8	Massachusetts	\$5,184.33	33	Ohio	\$3,432.08
9	Minnesota	\$5,137.14	34	Mississippi	\$3,409.24
10	New York	\$4,962.46	35	Indiana	\$3,373.40
11	New Mexico	\$4,813.71	36	Colorado	\$3,289.28
12	New Jersey	\$4,545.50	37	Louisiana	\$3,264.30
13	Rhode Island	\$4,372.01	38	South Carolina	\$3,217.14
14	California	\$4,342.60	39	N. Carolina	\$3,169.45
15	West Virginia	\$4,269.93	40	N. Hampshire	\$3,064.62
16	Maryland	\$4,242.98	41	Alabama	\$3,062.92
17	Iowa	\$4,087.27	42	S. Dakota	\$3,049.54
18	Arkansas	\$4,037.18	43	Texas	\$3,032.81
19	Wisconsin	\$4,023.78	44	Idaho	\$3,020.61
20	Oregon	\$3,943.38	45	Nevada	\$3,010.45
21	Kansas	\$3,941.75	46	Arizona	\$2,808.47
22	Maine	\$3,883.18	47	Missouri	\$2,690.47
23	Washington	\$3,825.45	48	FLORIDA	\$2,585.49
24	Illinois	\$3,817.84	49	Georgia	\$2,430.76
25	Virginia	\$3,792.60	50	Tennessee	\$2,430.74
26	Pennsylvania	\$3,792.50			

Source: Florida TaxWatch from U.S. Department of Commerce data, January 2017. 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
2014	48	\$2,585	69.0%
2013	48	\$2,611	71.0%
2012	49	\$2,495	71.1%
2009	46	\$2,463	75.3%
2006	41	\$2,736	83.9%

PER CAPITA STATE TAX COLLECTIONS FY2015

1	N. Dakota	\$7,669.80	26	Nebraska	\$2,695.04
2	Vermont	\$4,857.11	27	Oregon	\$2,646.10
3	Hawaii	\$4,564.88	28	Mississippi	\$2,643.53
4	Connecticut	\$4,523.58	29	Nevada	\$2,635.40
5	Minnesota	\$4,469.69	30	Indiana	\$2,634.71
6	Wyoming	\$4,027.22	31	Kentucky	\$2,624.67
7	Massachusetts	\$3,991.71	32	N. Carolina	\$2,509.98
8	New York	\$3,965.10	33	Virginia	\$2,461.72
9	California	\$3,892.45	34	Ohio	\$2,439.46
10	Delaware	\$3,740.15	35	Idaho	\$2,419.36
11	New Jersey	\$3,534.93	36	Oklahoma	\$2,416.83
12	Maryland	\$3,318.76	37	Colorado	\$2,372.68
13	Arkansas	\$3,091.87	38	Utah	\$2,259.89
14	Illinois	\$3,056.26	39	Louisiana	\$2,086.28
15	Maine	\$3,055.50	40	Arizona	\$2,080.45
16	Rhode Island	\$3,029.90	41	Texas	\$2,026.19
17	West Virginia	\$3,017.15	42	Alabama	\$2,012.03
18	Wisconsin	\$2,953.09	43	South Carolina	\$1,981.44
19	Iowa	\$2,949.99	44	Missouri	\$1,970.18
20	Washington	\$2,904.71	45	S. Dakota	\$1,957.47
21	New Mexico	\$2,886.83	46	Georgia	\$1,944.51
	U.S. Average	\$2,850.20	47	Tennessee	\$1,932.71
22	Pennsylvania	\$2,823.05	48	N. Hampshire	\$1,871.29
23	Montana	\$2,767.44	49	FLORIDA	\$1,854.69
24	Michigan	\$2,718.37	50	Alaska	\$1,171.62
25	Kansas	\$2,715.76			

Source: Florida TaxWatch from U.S. Department of Commerce data, January 2017. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2015	49	\$1,855	65.1%
2014	49	\$1,792	65.8%
2013	48	\$1,776	66.0%
2009	41	\$1,729	74.3%
2006	31	\$2,219	92.3%

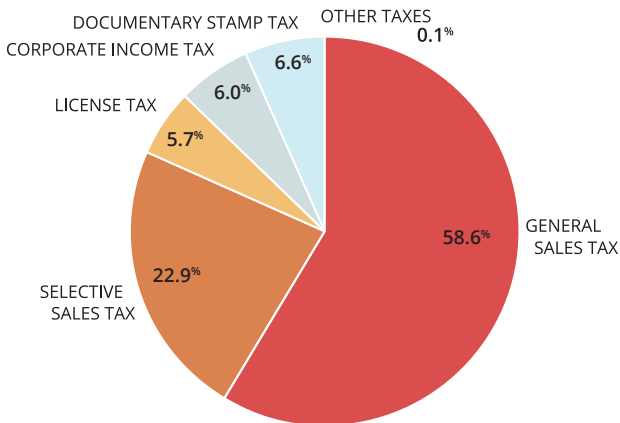
GROWTH IN STATE TAX COLLECTIONS FY2006 TO FY2015

1	N. Dakota	253.9%	26	Wisconsin	23.4%
2	Texas	50.5%	27	Delaware	22.8%
3	Iowa	50.2%	28	Utah	22.7%
4	Colorado	50.1%	29	Nevada	22.4%
5	Minnesota	41.0%	30	West Virginia	22.4%
6	S. Dakota	40.8%	31	N. Carolina	21.6%
7	Illinois	40.0%	32	Oklahoma	20.3%
8	Oregon	39.3%	33	New Jersey	20.2%
9	Massachusetts	39.1%	34	N. Hampshire	19.6%
10	Maryland	36.4%	35	Kentucky	19.4%
11	New York	36.3%	36	Tennessee	19.1%
12	California	35.8%	37	Virginia	18.8%
13	Connecticut	33.8%	38	New Mexico	17.6%
14	Montana	33.7%	39	Missouri	17.4%
15	Mississippi	32.0%	40	Rhode Island	16.6%
16	Hawaii	31.9%	41	Georgia	15.9%
17	Arkansas	31.0%	42	Alabama	14.4%
18	Nebraska	28.4%	43	Michigan	13.7%
19	Indiana	27.7%	44	Maine	12.9%
	U.S. Average	27.0%	45	Ohio	11.4%
20	Idaho	26.5%	46	Wyoming	11.0%
21	Vermont	26.4%	47	Arizona	5.4%
22	Washington	25.8%	48	Louisiana	-0.4%
23	Kansas	25.6%	49	FLORIDA	-7.3%
24	Pennsylvania	24.3%	50	Alaska	-65.2%
25	South Carolina	24.1%			

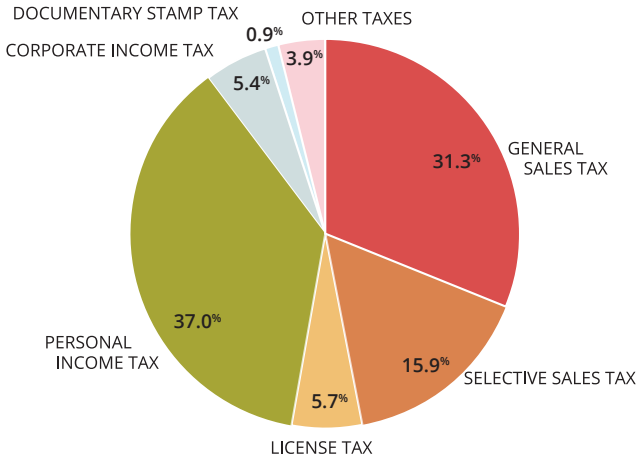
Source: Florida TaxWatch from U.S. Department of Commerce data, January 2017. Some rankings appear to be equal due to rounding.

PERCENTAGE OF STATE TAX
COLLECTIONS BY SOURCE, FY2013

FLORIDA



UNITED STATES*



Source: Florida TaxWatch from U.S. Department of Commerce data, January 2017. Figures may not add to 100% due to rounding.

* All-state averages include Florida.

PER CAPITA STATE TRANSACTION TAX COLLECTIONS FY2015

1	Hawaii	\$2,873.26		U.S. Average	\$1,346.14
2	N. Dakota	\$2,590.72	27	Wisconsin	\$1,326.90
3	Washington	\$2,285.17	28	Michigan	\$1,323.47
4	Nevada	\$2,112.65	29	Illinois	\$1,252.83
5	Connecticut	\$1,828.76	30	Kentucky	\$1,233.46
6	Minnesota	\$1,820.38	31	Nebraska	\$1,226.96
7	Texas	\$1,752.82	32	Massachusetts	\$1,222.71
8	Wyoming	\$1,700.31	33	Arizona	\$1,218.30
9	Vermont	\$1,637.88	34	New York	\$1,214.72
10	Mississippi	\$1,629.45	35	Idaho	\$1,181.07
11	S. Dakota	\$1,605.03	36	Louisiana	\$1,139.37
12	Indiana	\$1,603.77	37	N. Carolina	\$1,072.91
13	Rhode Island	\$1,535.98	38	Oklahoma	\$1,062.58
14	FLORIDA	\$1,511.76	39	Alabama	\$1,018.05
15	Maine	\$1,502.95	40	South Carolina	\$1,006.17
16	Ohio	\$1,484.03	41	Utah	\$932.74
17	Arkansas	\$1,483.77	42	Colorado	\$886.92
18	New Jersey	\$1,450.34	43	Missouri	\$837.79
19	New Mexico	\$1,439.08	44	Virginia	\$778.56
20	Pennsylvania	\$1,436.12	45	Georgia	\$744.91
21	West Virginia	\$1,419.85	46	N. Hampshire	\$729.71
22	Tennessee	\$1,399.71	47	Montana	\$587.07
23	Maryland	\$1,387.53	48	Delaware	\$530.66
24	Iowa	\$1,370.34	49	Oregon	\$374.99
25	Kansas	\$1,370.22	50	Alaska	\$347.22
26	California	\$1,347.86			

Source: Florida TaxWatch from U.S. Department of Commerce data, January 2017. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2015	14	\$1,512	112.3%
2014	14	\$1,471	113.6%
2013	10	\$1,505	117.6%
2009	7	\$1,455	130.2%
2006	4	\$1,687	148.8%

PER CAPITA STATE GENERAL SALES TAX COLLECTIONS
FY2015

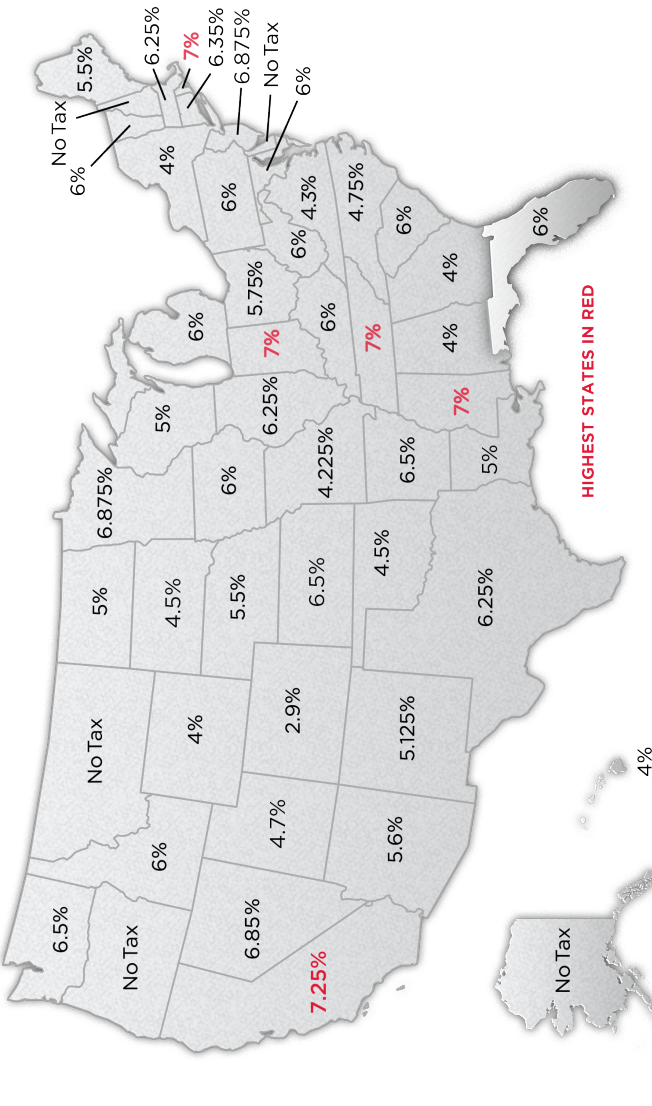
1	Hawaii	\$2,106.42	26	Idaho	\$890.83
2	N. Dakota	\$1,856.15	27	Massachusetts	\$857.67
3	Washington	\$1,761.28	28	Wisconsin	\$848.87
4	Nevada	\$1,427.56	29	Pennsylvania	\$771.25
5	Wyoming	\$1,386.27	30	Kentucky	\$739.41
6	Texas	\$1,238.24	31	Maryland	\$737.30
7	Mississippi	\$1,144.40	32	South Carolina	\$734.07
8	Connecticut	\$1,137.80	33	West Virginia	\$701.07
9	S. Dakota	\$1,135.10	34	Illinois	\$696.38
10	Indiana	\$1,102.30	35	Oklahoma	\$689.03
11	FLORIDA	\$1,086.41	36	N. Carolina	\$687.30
12	New Mexico	\$1,083.78	37	New York	\$664.09
13	Arkansas	\$1,070.59	38	Utah	\$634.78
14	Kansas	\$1,051.65	39	Louisiana	\$628.28
15	Ohio	\$1,025.90	40	Vermont	\$585.23
16	New Jersey	\$1,024.17	41	Missouri	\$556.97
17	Minnesota	\$1,002.93	42	Colorado	\$521.88
18	Tennessee	\$996.55	43	Georgia	\$518.23
19	California	\$990.40	44	Alabama	\$508.18
20	Iowa	\$976.12	45	Virginia	\$454.69
21	Maine	\$962.57		Alaska	No Tax
22	Arizona	\$955.29		Delaware	No Tax
23	Nebraska	\$947.24		Montana	No Tax
24	Michigan	\$928.91		N. Hampshire	No Tax
25	Rhode Island	\$909.45		Oregon	No Tax
	U.S. Average	\$892.74			

Source: Florida TaxWatch from U.S. Department of Commerce data, January 2017. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2015	11	\$1,086	121.6%
2014	9	\$1,088	127.4%
2013	8	\$1,067	129.3%
2009	4	\$1,037	140.1%
2006	4	\$1,261	163.7%

STATE GENERAL SALES TAX RATES
JANUARY 2017



Source: National Federation of Tax Administrators and Florida TaxWatch, January 2017.

PER CAPITA STATE SELECTIVE SALES TAX COLLECTIONS, FY2015

1	Vermont	\$1,052.65		U.S. Average	\$453.40
2	Minnesota	\$817.45	27	New Jersey	\$426.18
3	Hawaii	\$766.84	28	FLORIDA	\$425.35
4	N. Dakota	\$734.57	29	Arkansas	\$413.18
5	N. Hampshire	\$729.71	30	Tennessee	\$403.16
6	West Virginia	\$718.78	31	Michigan	\$394.55
7	Connecticut	\$690.96	32	Iowa	\$394.22
8	Nevada	\$685.09	33	N. Carolina	\$385.60
9	Pennsylvania	\$664.87	34	Oregon	\$374.99
10	Maryland	\$650.22	35	Oklahoma	\$373.55
11	Rhode Island	\$626.52	36	Colorado	\$365.04
12	Montana	\$587.07	37	Massachusetts	\$365.04
13	Illinois	\$556.44	38	California	\$357.45
14	New York	\$550.63	39	New Mexico	\$355.29
15	Maine	\$540.38	40	Alaska	\$347.22
16	Delaware	\$530.66	41	Virginia	\$323.87
17	Washington	\$523.89	42	Kansas	\$318.57
18	Texas	\$514.58	43	Wyoming	\$314.04
19	Louisiana	\$511.09	44	Utah	\$297.96
20	Alabama	\$509.87	45	Idaho	\$290.23
21	Indiana	\$501.46	46	Missouri	\$280.82
22	Kentucky	\$494.05	47	Nebraska	\$279.72
23	Mississippi	\$485.05	48	South Carolina	\$272.10
24	Wisconsin	\$478.03	49	Arizona	\$263.01
25	S. Dakota	\$469.92	50	Georgia	\$226.68
26	Ohio	\$458.13			

Source: Florida TaxWatch from U.S. Department of Commerce data, January 2017. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2015	28	\$425	93.8%
2014	32	\$383	86.8%
2013	30	\$397	90.1%
2009	22	\$418	110.6%
2006	19	\$426	117.1%

PER CAPITA STATE PERSONAL INCOME TAX COLLECTIONS, FY2015

1	Connecticut	\$2,280.21	26	Kentucky	\$920.94
2	New York	\$2,215.26	27	Idaho	\$899.70
3	Massachusetts	\$2,141.53	28	Pennsylvania	\$898.19
4	California	\$2,006.56	29	Arkansas	\$896.30
5	Minnesota	\$1,896.58	30	Michigan	\$889.95
6	Oregon	\$1,828.88	31	Oklahoma	\$835.54
7	New Jersey	\$1,483.73	32	Indiana	\$792.39
8	Virginia	\$1,426.91	33	Kansas	\$779.51
9	Hawaii	\$1,399.20	34	South Carolina	\$769.66
10	Maryland	\$1,395.41	35	Ohio	\$765.79
11	Illinois	\$1,238.11	36	N. Dakota	\$717.05
12	Wisconsin	\$1,226.63	37	Alabama	\$688.16
13	Delaware	\$1,213.66	38	New Mexico	\$663.53
14	Nebraska	\$1,186.56	39	Louisiana	\$640.37
15	Colorado	\$1,180.77	40	Mississippi	\$596.29
16	Maine	\$1,152.65	41	Arizona	\$555.62
17	Rhode Island	\$1,151.96	42	N. Hampshire	\$72.24
18	Montana	\$1,148.92	43	Tennessee	\$46.00
19	Vermont	\$1,132.11		Alaska	No Tax
20	N. Carolina	\$1,121.47		FLORIDA	NO TAX
21	Iowa	\$1,114.48		Nevada	No Tax
22	Utah	\$1,064.55		S. Dakota	No Tax
	U.S. Average	\$1,053.81		Texas	No Tax
23	West Virginia	\$1,047.53		Washington	No Tax
24	Missouri	\$964.99		Wyoming	No Tax
25	Georgia	\$954.18			

Source: Florida TaxWatch from U.S. Department of Commerce data, January 2017. Some rankings appear to be equal due to rounding.

PER CAPITA STATE CORPORATE INCOME TAX COLLECTIONS, FY2015

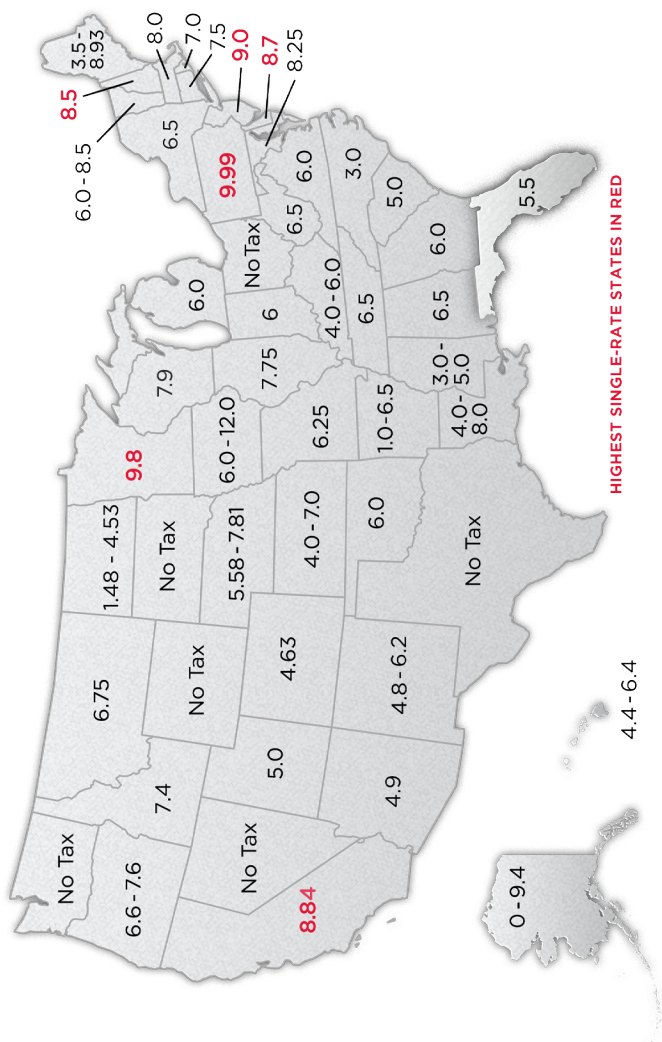
1	N. Hampshire	\$433.78	26	Indiana	\$136.82
2	Delaware	\$426.55	27	N. Carolina	\$133.22
3	Massachusetts	\$329.15	28	Idaho	\$132.11
4	Illinois	\$315.43	29	Maine	\$127.03
5	Alaska	\$309.07	30	Colorado	\$124.69
6	New Jersey	\$288.84	31	Utah	\$124.29
7	Minnesota	\$270.06	32	New Mexico	\$120.07
8	New York	\$257.65	33	Michigan	\$119.55
9	N. Dakota	\$248.59	34	FLORIDA	\$111.50
10	California	\$231.92	35	Alabama	\$110.05
11	Tennessee	\$213.24	36	West Virginia	\$102.32
12	Pennsylvania	\$196.24	37	Arizona	\$102.08
13	Connecticut	\$192.20	38	Oklahoma	\$99.82
14	Nebraska	\$182.51	39	Georgia	\$98.64
15	Vermont	\$179.79	40	Virginia	\$98.03
16	Wisconsin	\$179.14	41	South Carolina	\$77.61
17	Mississippi	\$178.72	42	Missouri	\$70.16
18	Kentucky	\$170.16	43	Louisiana	\$54.45
19	Maryland	\$167.79	44	Hawaii	\$50.85
20	Rhode Island	\$167.14	45	S. Dakota	\$5.07
21	Montana	\$163.55	46	Ohio	\$0.22
22	Arkansas	\$160.33		Nevada	No Tax
23	Kansas	\$157.87		Texas	No Tax
24	Oregon	\$155.57		Washington	No Tax
	U.S. Average	\$152.49		Wyoming	No Tax
25	Iowa	\$148.71			

Source: Florida TaxWatch from U.S. Department of Commerce data, January 2017. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2015	34	\$112	73.7%
2014	34	\$103	70.5%
2013	35	\$106	74.1%
2009	28	\$99	77.3%
2006	31	\$133	83.5%

STATE CORPORATE INCOME TAX RATES JANUARY 2017



Source: National Federation of Tax Administrators, Tax Foundation, and Florida TaxWatch, January 2017.

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

PER CAPITA STATE LICENSE TAX COLLECTIONS, FY2014

1	Delaware	\$1,479.38	27	Pennsylvania	\$173.72
2	Montana	\$341.39		U.S. Average	\$163.09
3	S. Dakota	\$337.68	28	Michigan	\$157.66
4	N. Dakota	\$301.38	29	Maryland	\$142.36
5	Iowa	\$280.83	30	New Mexico	\$130.67
6	Oklahoma	\$271.24	31	Kansas	\$130.27
7	Wyoming	\$262.81	32	Arkansas	\$129.29
8	Minnesota	\$254.59	33	Connecticut	\$126.16
9	Oregon	\$246.97	34	Colorado	\$126.09
10	N. Hampshire	\$242.71	35	Texas	\$126.05
11	California	\$242.60	36	Rhode Island	\$114.53
12	Tennessee	\$228.74	37	Kentucky	\$110.40
13	Nevada	\$227.17	38	South Carolina	\$107.84
14	Illinois	\$212.43	39	FLORIDA	\$106.59
15	Mississippi	\$202.76	40	Alabama	\$101.86
16	Idaho	\$202.74	41	Virginia	\$99.40
17	Maine	\$201.51	42	Indiana	\$99.39
18	Alaska	\$199.19	43	Utah	\$94.40
19	Washington	\$196.56	44	Nebraska	\$91.34
20	Ohio	\$187.18	45	Missouri	\$90.30
21	Massachusetts	\$179.27	46	New York	\$89.40
22	Wisconsin	\$178.13	47	Louisiana	\$82.94
23	Vermont	\$178.01	48	West Virginia	\$75.30
24	Hawaii	\$177.67	49	Arizona	\$67.77
25	N. Carolina	\$175.61	50	Georgia	\$61.72
26	New Jersey	\$173.93			

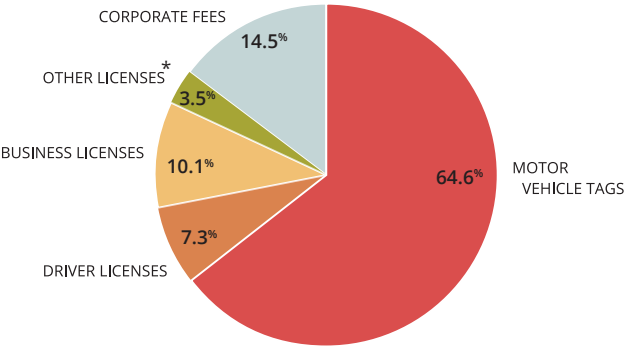
Source: Florida TaxWatch from U.S. Department of Commerce data, January 2017. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

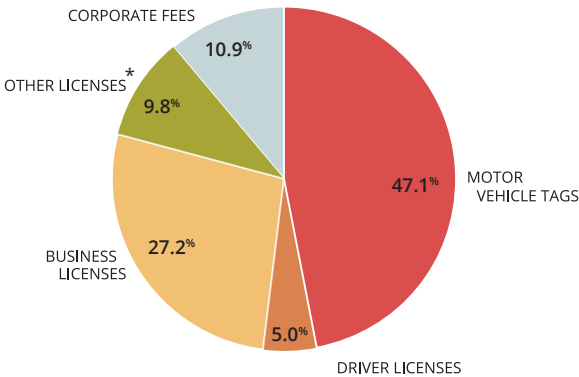
	RANK	AMOUNT	% OF US AVERAGE
2015	39	\$107	65.6%
2014	37	\$108	67.1%
2013	39	\$102	58.0%
2009	42	\$98	61.3%
2006	37	\$105	69.6%

PERCENTAGE OF TOTAL LICENSE TAXES BY SOURCE
FY2013

FLORIDA



UNITED STATES**



Source: Florida TaxWatch from U.S. Department of Commerce data, January 2017. 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, FY2015

1	FLORIDA	\$122.96	26	West Virginia	\$5.95
2	Washington	\$111.67	27	Illinois	\$5.14
3	N. Hampshire	\$88.51	28	Nebraska	\$4.81
4	Delaware	\$82.59	29	Oklahoma	\$4.64
5	New York	\$58.55	30	Arizona	\$2.60
6	Hawaii	\$55.39	31	Missouri	\$1.92
7	Vermont	\$53.66	32	Oregon	\$0.80
8	Connecticut	\$51.29	33	Kentucky	\$0.74
9	New Jersey	\$48.72	34	S. Dakota	\$0.23
10	Virginia	\$41.44	35	Georgia	\$0.02
11	Massachusetts	\$38.70		Alaska	No Tax
12	Minnesota	\$37.94		California	No Tax
13	Pennsylvania	\$37.90		Colorado	No Tax
14	Tennessee	\$28.93		Idaho	No Tax
15	Maryland	\$28.49		Indiana	No Tax
16	Michigan	\$26.06		Kansas	No Tax
	U.S. Average	\$24.46		Louisiana	No Tax
17	Nevada	\$24.21		Mississippi	No Tax
18	Maine	\$20.06		Montana	No Tax
19	Rhode Island	\$17.92		New Mexico	No Tax
20	South Carolina	\$14.73		N. Dakota	No Tax
21	Arkansas	\$11.95		Ohio	No Tax
22	Wisconsin	\$10.03		Texas	No Tax
23	Alabama	\$8.10		Utah	No Tax
24	N. Carolina	\$6.25		Wyoming	No Tax
25	Iowa	\$6.23			

Source: Florida TaxWatch from U.S. Department of Commerce data, January 2017. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2015	1	\$123	502.7%
2014	1	\$107	509.5%
2013	2	\$100	500.0%
2009	1	\$72	444.4%
2006	1	\$276	690.3%

STATE CIGARETTE TAX RATES CENTS PER PACK, JANUARY 2017

1	New York	435	26	Texas	141
2	Connecticut	390	27	Iowa	136
3	Rhode Island	375	28	FLORIDA	133.9
4	Massachusetts	351	29	Oregon	132
5	Hawaii	320	30	Kansas	129
6	Vermont	308	31	West Virginia	120
7	Minnesota (1)	304	32	Arkansas	115
8	Washington	302.5	33	Louisiana	108
9	New Jersey	270	34	Oklahoma	103
10	Pennsylvania	260	35	Indiana	99.5
11	Wisconsin	252	36	California (2)	87
12	Alaska	200	37	Colorado	84
13	Arizona	200	38	Mississippi	68
14	Maine	200	39	Alabama	67.5
15	Maryland	200	40	Nebraska	64
16	Michigan	200	41	Tennessee	62
17	Illinois	198	42	Kentucky	60
18	Nevada	180	43	Wyoming	60
19	N. Hampshire	178	44	Idaho	57
20	Montana	170	45	South Carolina	57
21	Utah	170	46	N. Carolina	45
22	New Mexico	166	47	N. Dakota	44
23	Delaware	160	48	Georgia	37
24	Ohio	160	49	Virginia	30
25	S. Dakota	153	50	Missouri	17
	U. S. Median	153.0			

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

(1) also imposes a cigarette sales tax of 55 cents.

(2) rate scheduled to increase to \$2.87 on 4/1/17.

Tax rates based on a standard 20 cigarette pack.

Source: Florida TaxWatch from Federation of Tax Administrators data, February 2017.

STATE TAX RATES ON BEER DOLLARS PER GALLON, JANUARY 2017

1	Tennessee ²	\$1.29	26	Illinois	\$0.23
2	Alaska	1.07	26	Connecticut	0.23
3	Alabama ⁴	1.05	28	Michigan	0.20
4	Georgia ⁴	1.01	28	California	0.20
5	Hawaii	0.93	28	Texas	0.20
6	Kentucky ²	0.83	31	Iowa	0.19
7	South Carolina	0.77	32	Kansas	0.18
8	North Carolina	0.62	32	Ohio	0.18
9	Maryland ³	0.52	32	West Virginia	0.18
10	Minnesota ³	0.49	35	Arizona	0.16
11	FLORIDA	0.48	35	Delaware	0.16
12	Mississippi	0.43	35	Nevada	0.16
13	Utah	0.41	38	Idaho	0.15
13	New Mexico	0.41	39	New York	0.14
15	Oklahoma	0.40	39	Montana	0.14
15	Louisiana	0.40	41	New Jersey	0.12
17	North Dakota	0.39	41	Rhode Island ¹	0.12
18	Arkansas ^{1,3}	0.35	41	Indiana	0.12
18	Maine	0.35	44	Massachusetts	0.11
20	Nebraska	0.31	45	Oregon	0.08
21	N. Hampshire	0.30	45	Colorado	0.08
22	South Dakota	0.27	45	Pennsylvania	0.08
23	Washington	0.26	48	Wisconsin	0.06
23	Vermont	0.26	48	Missouri	0.06
23	Virginia	0.26	50	Wyoming	0.02
	U.S. Median	0.26			

Source: Distilled Spirits Council of the US, Tax Foundation and Florida TaxWatch, March 2017.

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

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

2 Includes the wholesale tax rate in Kentucky (10.5%) 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, JANUARY 2017

License States			Control States ¹		
1	Washington ^{5,6}	\$31.48	1	Oregon	\$22.78
2	Alaska ²	\$12.80	2	Virginia	\$19.90
3	Minnesota ^{3,5}	\$8.80	3	Alabama	\$18.25
4	Illinois ²	\$8.55	4	Utah	\$13.11
5	Kentucky ⁴	\$7.74	5	Iowa	\$12.52
6	Arkansas ^{3,5}	\$6.88	6	North Carolina	\$14.66
7	FLORIDA²	\$6.50	7	Michigan	\$11.97
8	New York ²	\$6.44	8	Idaho	\$10.98
9	New Mexico	\$6.06	9	Ohio	\$9.90
10	Hawaii	\$5.98		Control Median	\$9.90
11	Oklahoma	\$5.56	10	Montana	\$9.84
12	New Jersey	\$5.50	11	Mississippi	\$7.98
13	South Carolina ³	\$5.42	12	Vermont	\$7.75
14	Connecticut ²	\$5.40	13	Pennsylvania	\$7.27
14	Rhode Island ²	\$5.40	14	Maine	\$5.86
16	Maryland ^{2,5}	\$4.85	15	West Virginia	\$5.05
17	South Dakota ^{2,5}	\$4.68	16	New Hampshire	No Tax
	License Median	\$4.68	16	Wyoming	No Tax
18	North Dakota ^{2,5}	\$4.66	Source: Distilled Spirits Council of the US, Tax Foundation and FL TaxWatch, March 2017.		
19	Tennessee ³	\$4.46			
20	Massachusetts ²	\$4.05	Note: Rates are those applicable to off-premise sales of 40% alcohol by volume distilled spirits in 750ml containers. Does not include the federal tax of \$13.50 per gallon.		
21	Georgia ²	\$3.79			
22	Delaware ²	\$3.75	1 In control states (where government controls sales) products are subject to ad valorem and excise taxes.		
22	Nebraska	\$3.75			
24	Nevada ²	\$3.60	2 Different rates also applicable according to alcohol content, place of production, size of container, place purchased.		
25	California ²	\$3.30			
26	Wisconsin	\$3.25	3 Includes case fees and/or bottle fees which may vary with the size of container.		
27	Louisiana ²	\$3.03			
28	Arizona	\$3.00	4 Includes the wholesale tax rate of 11%, converted into a gallonage excise tax rate.		
29	Indiana ²	\$2.68			
29	Kansas	\$2.50	5 Includes sales taxes specific to alcoholic beverage.		
31	Texas ²	\$2.40			
32	Colorado	\$2.28	6 Includes the retail (17%) and distributor (10%) license fees, converted into a gallonage excise tax rate.		
33	Missouri	\$2.00			

STATE TAX RATES ON TABLE WINE DOLLARS PER GALLON, JANUARY 2017

1	Kentucky ²	\$3.17	26	Arizona	\$0.84
2	Alaska	\$2.50	27	Louisiana	\$0.76
3	FLORIDA	\$2.25	27	Connecticut	\$0.72
4	Iowa	\$1.75	29	Oklahoma	\$0.72
5	Alabama	\$1.70	30	Nevada	\$0.70
5	New Mexico	\$1.70	31	Oregon	\$0.67
7	Georgia	\$1.51	32	Maine	\$0.60
7	Virginia	\$1.51	32	Massachusetts	\$0.55
9	Rhode Island	\$1.40	34	Vermont	\$0.55
9	Maryland ³	\$1.40	35	Michigan	\$0.51
11	Illinois	\$1.39	36	Indiana	\$0.47
12	Hawaii	\$1.38	37	Idaho	\$0.45
13	Arkansas ^{1,3}	\$1.35	38	Missouri	\$0.42
14	South Dakota ³	\$1.29	38	Ohio	\$0.32
15	Tennessee ¹	\$1.27	40	Colorado	\$0.32
16	Minnesota ^{1,3}	\$1.21	40	Kansas	\$0.30
17	South Carolina	\$1.08	42	New York	\$0.30
18	North Dakota	\$1.06	43	Wisconsin	\$0.25
18	Montana	\$1.06	43	Texas	\$0.20
20	West Virginia	\$1.00	45	California	\$0.20
20	North Carolina	\$1.00		Mississippi	NA
22	Delaware	\$0.97		New Hampshire	NA
23	Nebraska	\$0.95		Pennsylvania	NA
	U.S. Median	\$0.95		Utah	NA
24	New Jersey	\$0.88		Wyoming	NA
25	Washington	\$0.87			

Source: Distilled Spirits Council of the US, Tax Foundation and Florida TaxWatch, March 2017.

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

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

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

3 Includes sales taxes specific to alcohol beverages.

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

STATE TAXES ON CANDY & SOFT DRINKS JANUARY 2017

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	Virginia	2.50%
1	Mississippi	7.00%	27	Utah	1.75%
1	Rhode Island	7.00%	28	Arkansas	1.50%
4	New Jersey	6.875%	29	Missouri	1.225%
4	Minnesota	6.875%	30	California*	ex/7.25%
6	Kansas	6.50%	31	Washington*	ex/6.5%
7	Connecticut	6.35%	32	Pennsylvania*	ex/6.0%
8	Illinois	6.25%	32	West Virginia*	ex/6.0%
8	Texas	6.25%	34	Ohio*	ex/5.75%
10	Florida	6.00%	35	Arizona	exempt
10	Idaho	6.00%	35	Georgia	exempt
10	Iowa	6.00%	35	Louisiana	exempt
10	Kentucky	6.00%	35	Massachusetts	exempt
10	Maryland	6.00%	35	Michigan	exempt
15	Maine	5.50%	35	Nebraska	exempt
16	North Dakota	5.00%	35	Nevada	exempt
16	Tennessee	5.00%	35	New Mexico	exempt
16	Wisconsin	5.00%	35	South Carolina	exempt
19	North Carolina	4.75%	35	Vermont	exempt
20	Oklahoma	4.50%	35	Wyoming	exempt
21	Alabama	4.00%		Alaska	No Sales Tax
21	Hawaii	4.00%		Delaware	No Sales Tax
21	New York	4.00%		Montana	No Sales Tax
21	South Dakota	4.00%		New Hampshire	No Sales Tax
25	Colorado	2.90%		Oregon	No Sales Tax

Source: Florida TaxWatch from Tax Foundation data, March 2017.

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

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

STATE TAXES & REVENUES **19**

LOCAL TAXES & REVENUES

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PER CAPITA LOCAL OWN SOURCE* REVENUE FY2014

1	New York	\$5,973.94	26	N. Dakota	\$2,595.15
2	Alaska	\$4,814.06	27	Georgia	\$2,588.80
3	Wyoming	\$4,568.78	28	Missouri	\$2,564.26
4	New Jersey	\$3,894.58	29	N. Carolina	\$2,532.91
5	Colorado	\$3,537.81	30	Nevada	\$2,521.87
6	Nebraska	\$3,523.62	31	S. Dakota	\$2,517.52
7	California	\$3,427.11	32	Wisconsin	\$2,512.49
8	Connecticut	\$3,248.57	33	Maine	\$2,436.52
9	Illinois	\$3,238.57	34	Indiana	\$2,377.19
10	Washington	\$3,227.97	35	Tennessee	\$2,286.15
11	Maryland	\$3,155.60	36	Mississippi	\$2,255.79
12	N. Hampshire	\$3,101.14	37	Alabama	\$2,243.11
	U.S. Average	\$3,045.85	38	Michigan	\$2,208.62
13	Iowa	\$3,018.45	39	Arizona	\$2,164.71
14	Kansas	\$2,972.41	40	Utah	\$2,115.18
15	Texas	\$2,956.34	41	Montana	\$2,071.90
16	FLORIDA	\$2,930.60	42	Oklahoma	\$2,055.79
17	Rhode Island	\$2,866.26	43	Hawaii	\$2,038.64
18	Pennsylvania	\$2,863.35	44	Idaho	\$1,908.72
19	Massachusetts	\$2,854.17	45	New Mexico	\$1,847.81
20	Ohio	\$2,843.00	46	West Virginia	\$1,739.63
21	Louisiana	\$2,825.76	47	Kentucky	\$1,694.94
22	South Carolina	\$2,808.93	48	Delaware	\$1,626.94
23	Virginia	\$2,721.38	49	Vermont	\$1,330.00
24	Oregon	\$2,708.46	50	Arkansas	\$1,301.92
25	Minnesota	\$2,684.69			

Source: Florida TaxWatch from U.S. Department of Commerce data, January 2017. 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
2014	16	\$2,931	96.2%
2013	14	\$2,968	98.8%
2012	12	\$3,024	103.0%
2009	6	\$3,451	119.0%
2006	6	\$2,955	113.9%

PER CAPITA LOCAL TAX COLLECTIONS FY2014

1	New York	\$4,524.16	26	Missouri	\$1,622.66
2	New Jersey	\$3,137.12	27	FLORIDA	\$1,558.00
3	Alaska	\$2,952.84	28	Georgia	\$1,541.15
4	Connecticut	\$2,815.91	29	N. Dakota	\$1,491.40
5	N. Hampshire	\$2,610.77	30	Hawaii	\$1,466.34
6	Maryland	\$2,444.14	31	Minnesota	\$1,386.16
7	Illinois	\$2,400.15	32	South Carolina	\$1,379.23
8	Rhode Island	\$2,361.37	33	Nevada	\$1,371.94
9	Nebraska	\$2,292.23	34	Utah	\$1,369.73
10	Massachusetts	\$2,286.72	35	Arizona	\$1,361.95
11	Colorado	\$2,189.54	36	Tennessee	\$1,294.05
12	Wyoming	\$2,073.55	37	N. Carolina	\$1,267.97
13	Pennsylvania	\$2,035.39	38	Montana	\$1,250.22
14	Texas	\$2,020.83	39	Michigan	\$1,244.02
	U.S. Average	\$1,964.93	40	Oklahoma	\$1,223.39
15	Virginia	\$1,937.24	41	New Mexico	\$1,207.72
16	Maine	\$1,915.46	42	Indiana	\$1,197.17
17	California	\$1,903.36	43	Kentucky	\$1,092.39
18	Ohio	\$1,879.48	44	Alabama	\$1,086.42
19	Kansas	\$1,854.81	45	West Virginia	\$1,041.59
20	Washington	\$1,816.99	46	Delaware	\$1,019.57
21	S. Dakota	\$1,808.18	47	Idaho	\$997.73
22	Louisiana	\$1,807.86	48	Mississippi	\$971.99
23	Iowa	\$1,769.13	49	Vermont	\$814.48
24	Wisconsin	\$1,744.72	50	Arkansas	\$744.63
25	Oregon	\$1,671.48			

Source: Florida TaxWatch from U.S. Department of Commerce data, January 2017. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2014	27	\$1,558	79.3%
2013	26	\$1,583	82.1%
2012	25	\$1,644	83.9%
2009	11	\$1,962	106.6%
2006	16	\$1,631	99.3%

PER CAPITA LOCAL PROPERTY TAX COLLECTIONS, FY2014

1	New Jersey	\$3,073.11	26	FLORIDA	\$1,194.69
2	Connecticut	\$2,774.36	27	Michigan	\$1,142.73
3	New York	\$2,588.40	28	N. Dakota	\$1,129.45
4	N. Hampshire	\$2,576.51	29	Washington	\$1,092.43
5	Alaska	\$2,466.55	30	South Carolina	\$1,082.37
6	Rhode Island	\$2,307.15	31	Georgia	\$1,015.52
7	Massachusetts	\$2,188.89	32	Hawaii	\$986.04
8	Illinois	\$2,003.83	33	Utah	\$976.34
9	Maine	\$1,891.98	34	Indiana	\$971.30
10	Nebraska	\$1,764.51	35	Missouri	\$957.15
11	Texas	\$1,651.45	36	N. Carolina	\$956.44
12	Wisconsin	\$1,632.00	37	Idaho	\$934.64
13	Wyoming	\$1,598.29	38	Mississippi	\$908.62
14	Iowa	\$1,530.05	39	Arizona	\$871.01
15	Virginia	\$1,459.25	40	Nevada	\$870.25
	U.S. Average	\$1,424.62	41	West Virginia	\$847.71
16	Kansas	\$1,410.39	42	Tennessee	\$833.28
17	Pennsylvania	\$1,402.03	43	Delaware	\$833.25
18	Colorado	\$1,377.13	44	Louisiana	\$828.73
19	Maryland	\$1,375.87	45	Vermont	\$766.13
20	Oregon	\$1,352.46	46	New Mexico	\$681.17
21	California	\$1,338.81	47	Oklahoma	\$625.69
22	S. Dakota	\$1,308.41	48	Kentucky	\$610.59
23	Minnesota	\$1,262.44	49	Alabama	\$454.95
24	Montana	\$1,208.33	50	Arkansas	\$311.79
25	Ohio	\$1,204.81			

Source: Florida TaxWatch from U.S. Department of Commerce data, January 2017. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2014	26	\$1,195	83.9%
2013	24	\$1,223	87.2%
2012	22	\$1,279	92.3%
2009	12	\$1,600	117.3%
2006	13	\$1,269	107.4%

PER CAPITA LOCAL TRANSACTION TAX COLLECTIONS, FY2014

1	Louisiana	\$934.30	26	Nebraska	\$274.44
2	New York	\$869.67	27	FLORIDA	\$270.95
3	Colorado	\$717.89	28	Ohio	\$188.58
4	Washington	\$604.36	29	Iowa	\$176.13
5	Oklahoma	\$569.20	30	Kentucky	\$147.21
6	New Mexico	\$499.54	31	Maryland	\$140.33
7	Missouri	\$485.78	32	South Carolina	\$135.82
8	Georgia	\$484.85	33	Oregon	\$112.95
9	Alabama	\$457.85	34	Pennsylvania	\$100.71
10	S. Dakota	\$456.43	35	Wisconsin	\$78.58
11	Alaska	\$429.27	36	Minnesota	\$78.27
12	Arizona	\$429.14	37	West Virginia	\$71.87
13	California	\$426.02	38	Massachusetts	\$52.28
14	Arkansas	\$421.39	39	Mississippi	\$35.40
15	Kansas	\$403.64	40	Vermont	\$32.10
16	Tennessee	\$393.40	41	Indiana	\$29.50
17	Wyoming	\$386.40	42	Michigan	\$27.00
18	Nevada	\$378.72	43	Rhode Island	\$23.12
19	Utah	\$344.63	44	Idaho	\$20.54
20	Texas	\$333.80	45	New Jersey	\$19.92
	U.S. Average	\$332.39	46	Delaware	\$15.30
21	Illinois	\$330.80	47	Montana	\$7.31
22	Hawaii	\$320.69	48	Maine	\$7.09
23	Virginia	\$316.85		Connecticut	No Tax
24	N. Dakota	\$303.86		N. Hampshire	No Tax
25	N. Carolina	\$275.13			

Source: Florida TaxWatch from U.S. Department of Commerce data, January 2017. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2014	27	\$271	81.5%
2013	25	\$275	84.6%
2012	24	\$284	90.4%
2009	25	\$263	88.9%
2006	23	\$259	96.6%

FLORIDA COUNTY LOCAL OPTION SALES TAX RATES

2017 TAX RATES

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

Source: Florida Department of Revenue and Florida TaxWatch, January 2017.

ABOUT THE AUTHOR



Kurt Wenner, Vice President of Research, is a mainstay on the Tallahassee state budget watchdog scene and is the second-longest serving staff member of Florida TaxWatch (33 years). Kurt has authored all of the major tax publications produced by Florida TaxWatch, including pieces on Florida’s Intangibles Tax, and general sales, property, and business tax issues. Kurt is the author of TaxWatch staples “How Florida Compares,” the annual “Taxpayer Independence Day” report on tax burdens, and the annual “Budget Turkey Watch.”

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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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