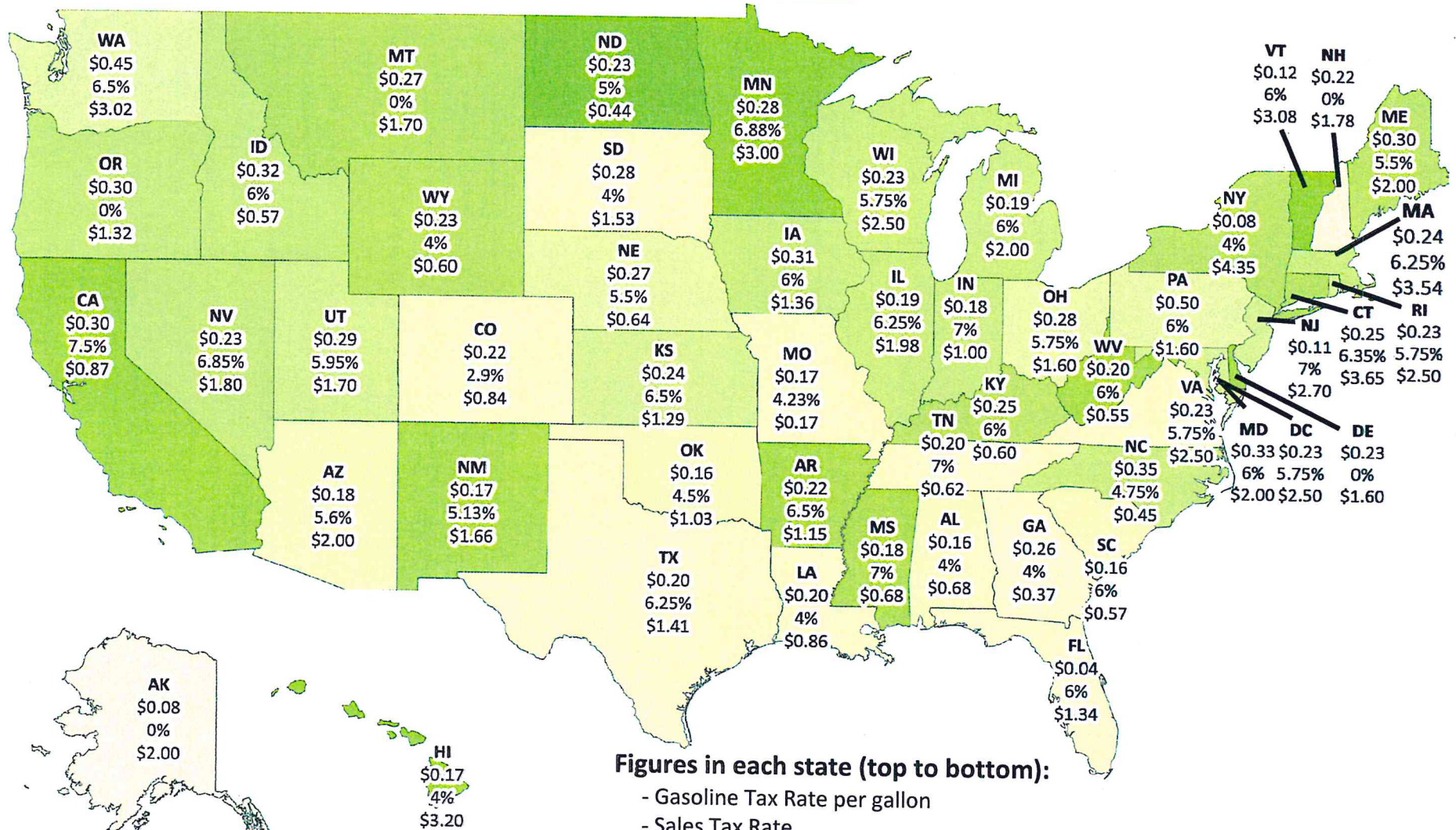


50-State Comparison



Figures in each state (top to bottom):
 - Gasoline Tax Rate per gallon
 - Sales Tax Rate
 - Cigarette Tax Rate per package

The gradient represents each state's tax burden. The darker the color, the higher the tax burden. Local tax rates are not included unless mandatory.

Rank	State	Per Capita State Tax Burdens
1	District of Columbia	\$10,543
2	North Dakota	\$7,583
3	Vermont	\$4,861
4	Hawaii	\$4,530
5	Connecticut	\$4,520
6	Minnesota	\$4,452
7	Wyoming**	\$4,020
8	Massachusetts	\$3,976
9	New York	\$3,952
10	California	\$3,862
11	Delaware***	\$3,715
12	New Jersey	\$3,524
13	Maryland	\$3,305
14	Arkansas	\$3,086
15	Maine	\$3,057
16	Illinois	\$3,055
17	Rhode Island	\$3,026
18	West Virginia	\$3,018
19	Wisconsin	\$2,949
20	Iowa	\$2,942
21	New Mexico	\$2,882
22	Washington**	\$2,879
23	Pennsylvania	\$2,821
24	Montana***	\$2,753
25	Michigan	\$2,717
26	Kansas	\$2,708
27	Nebraska	\$2,683
28	Mississippi	\$2,642
29	Indiana	\$2,628
30	Oregon***	\$2,625
31	Kentucky	\$2,621
32	Nevada**	\$2,606
33	North Carolina	\$2,495
34	Virginia	\$2,450
35	Ohio	\$2,437
36	Oklahoma	\$2,405
37	Idaho	\$2,402
38	Colorado	\$2,348
39	Utah	\$2,237
40	Louisiana	\$2,081
41	Arizona	\$2,062
42	Alabama	\$2,008
43	Texas**	\$2,005
44	South Carolina	\$1,967
45	Missouri	\$1,965
46	South Dakota**	\$1,950
47	Georgia	\$1,931
48	Tennessee	\$1,924
49	New Hampshire***	\$1,870
50	Florida**	\$1,836
51	Alaska** ****	\$1,170

** State does not have an Income Tax

*** State does not have a Sales Tax

Comparing the Region

	Gas Tax (cts. per gallon)	Sales Tax (%)	Highest Individual Income Tax Rate (%)	Cigarette Tax (per package)
South Dakota	\$0.280	4.000%*	0.00%	\$1.53
Iowa	\$0.308	6.000%	8.98%	\$1.36
Minnesota	\$0.285	6.880%	9.85%	\$3.00
Montana	\$0.270	0.000%	6.90%	\$1.70
Nebraska	\$0.268	5.500%	6.84%	\$0.64
North Dakota	\$0.230	5.000%	2.90%	\$0.44
Wyoming	\$0.230	4.000%	0.00%	\$0.60

* South Dakota's state Sales Tax rate increased to 4.5% on June 1, 2016.

Top Ten Highest Sales Tax Rates

California	7.500%
Indiana	7.000%
Mississippi	7.000%
New Jersey	7.000%
Rhode Island	7.000%
Tennessee	7.000%
Minnesota	6.880%
Nevada	6.850%
Arkansas	6.500%
Kansas	6.500%

Top Ten Highest Gasoline Tax Rates

Pennsylvania	\$0.503
Washington	\$0.445
North Carolina	\$0.350
Rhode Island	\$0.330
Maryland	\$0.326
Idaho	\$0.320
Wisconsin	\$0.309
Iowa	\$0.308
California	\$0.300
Maine	\$0.300

Top Ten Highest Cigarette Tax Rates

New York	\$4.350
Rhode Island	\$3.750
Connecticut	\$3.650
Massachusetts	\$3.510
Hawaii	\$3.200
Vermont	\$3.080
Washington	\$3.025
Minnesota	\$3.000
New Jersey	\$2.700
Wisconsin	\$2.520