

## **Tax Foundation: State Tax Comparisons**

### **Business Climate Rankings (1 is Best, 50 is Worst)**

- #50 on State Business Tax Climate Index
- #20 on Corporation Tax Index
- #50 on Individual Income Tax Index
- #34 on Sales Tax Index
- #46 on Unemployment Insurance Tax Index
- #42 on Property Tax Index

### **Tax Burden/Collections (1 is Highest; 50 is Lowest)**

- #7 State Tax Collections per Capita (FY 2009; \$3,334)
- #3 State and Local Tax Burden per Capita (FY 2009; \$6,157)
- #38 State General Sales Tax Collections per Capita (FY 2009; \$568)
- #12 State and Local General Sales Tax Collections per Capita (FY 2008; \$1,184)
- #5 State and Local Property Tax Collections per Capita (FY 2008; \$2,009)

### **Tax Rate rankings (1 is Highest; 50 is Lowest)**

- #6 Sales Tax Rate (8.52% average combined rate)
- #2 Gasoline Tax Rate (47.3 cents per gallon)
- #1 Cigarette Tax Rate (\$4.35)
- #3 State and Local Cell Phone Tax Rates (17.78%, as of July 1, 2010)

### **State Debt (1 is Highest; 50 is Lowest)**

- #8 State Debt per Capita (FY 2009; \$6,551)
- #3 State and Local Debt per Capita (FY 2008; \$13,872)

### **Income Per Capita (1 is Highest; 50 is Lowest)**

- #6, \$51,055

### **Median Real Estate Taxes Paid, 2009 (1 is Highest; 50 is Lowest)**

- #4, \$3,755