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Interstate Fiscal Disparity in State Fiscal Year 1999

Robert Tannenwald and Nicholas Turner

Abstract:

This paper compares states in terms of their relative fiscal capacity, fiscal need, fiscal comfort, and tax effort in state fiscal year 1999 (FY1999). It is the most recent in a series initiated by the U.S. Advisory Commission on Intergovernmental Relations (ACIR) in 1962. As in previous studies, the authors use the representative tax system and representative expenditure system methodologies in their analysis. Compared with FY1997, the authors find less interstate disparity in fiscal capacity, fiscal need, and fiscal comfort. However, such disparity, though diminished, remains substantial. The New England and Mid-Atlantic regions remain the most “fiscally comfortable,” while the East South Central and West South Central regions are still the most “fiscally stressed.”

JEL Classifications: H71, H72

keywords: state and local government taxation; state and local government expenditure

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I. Introduction

In state fiscal year¹ 1999 (FY1999), the nation's state and local governments collectively enjoyed a surplus equal to 2.5 percent of their spending². However, while fiscally healthy in the aggregate, states varied considerably in their fiscal condition. More importantly, the size of the nationwide state and local fiscal surplus provides no insight into differences across states in their inherent capacity to raise revenue, regardless of short-term economic fluctuations, nor into their exposure to long-run spending pressures that are difficult to control.

This paper attempts to compare states in terms of these two fiscal characteristics using data for FY1999. It is the fourth in a series of reports by Tannenwald, the last of which used data for FY1997. This series, in turn, succeeds a series of similar reports undertaken by the U.S. Advisory Commission on Intergovernmental Relations (ACIR) over a 30-year span from FY1962 to FY1991. Both sets of reports employ the representative tax system (RTS) and representative expenditure system (RES) approaches to measure these interstate differences.

The authors assume that the reader already possesses some familiarity with these approaches. Nevertheless, the basic concepts and strategies underlying them are briefly reviewed below, and detailed explanations are provided in the methodological appendix. Further discussions of key methodological issues can be found in Tannenwald (2001, 1999, and 1997) and ACIR (1995).

Basic Concepts and Strategies

Spending pressures and the capacity to raise revenues vary considerably from state to state. States facing circumstances that compel them to spend more per capita on a particular public service or to provide a wider array of services than the average state

¹ The state fiscal year runs from July through June, except in Alabama, Michigan, and the District of Columbia, where it ends in September; and in New York and Texas, where the fiscal year ends in March and August, respectively.

² U.S. Census data on state and local government finances indicate that in FY 1999 state and local government "General Revenues" exceeded "Direct General Expenditures" by 2.5 percent.

have high *fiscal need*. For example, other things being equal, a state with a large percentage of its population between the ages of 5 and 18 has a high need for spending on primary and secondary education. On the revenue side, a state with large economic flows and ample stocks of wealth traditionally taxed by state and local governments enjoys a high *fiscal capacity*. For example, other things being equal, a state rich in natural resources has a high potential to raise severance tax revenues. A state's *fiscal comfort* is its fiscal capacity relative to its fiscal need.

Differences across states in fiscal comfort reveal the degree of *fiscal disparity* within the nation. This measure is especially interesting to national policymakers, since a widely embraced goal of many nations possessing a federalist form of government is to narrow interstate or inter-provincial fiscal disparity. Concern about fiscal disparity rests primarily on two interrelated normative considerations. First, access to some minimum level of state and local public services is desirable (referred to in public finance terminology as a "merit good" argument).³ Second, as long as fiscal disparity exists, citizens in fiscally comfortable jurisdictions must bear a lower tax burden to obtain this minimum than citizens in fiscally stressed jurisdictions. Many analysts consider this situation to be inherently unfair. Moreover, it exacerbates fiscal disparity over the long run by trapping fiscally stressed states in a vicious circle. The more intensively they tax, the more they drive away capital and labor, the more fiscally stressed they become, the more they must raise tax burdens, and so on.

Tax effort, defined as revenues collected relative to capacity, offers insights into the degree to which a state utilizes its revenue-raising potential. Some policymakers view a state's overall tax effort relative to those of other states as an indicator of whether the burden of the tax system is "too high"—either because it is uncompetitive or because high tax effort implies that the state's state and local public sector is "too large." One should be cautious in drawing such conclusions, however, because a state might have to impose a high tax effort in order to raise a given level of public services if it is fiscally stressed. Moreover, simple indicators such as tax effort are not necessarily valid

indicators of competitiveness (Tannenwald 1996, 2004). Conversely, other policymakers see a relatively low tax effort as an indication that a state's tax system is competitive and/or that it is not providing needed public services. Policymakers in states with low tax effort should be equally cautious in drawing such conclusions. If a state imposes a high tax effort on certain tax bases but not on others, policymakers sometimes conclude that the state's tax mix needs to be altered in ways that narrow differences in effort across taxes. Nevertheless, a state may have valid reasons for taxing some bases more intensively than others, for example, on grounds of equity, exportability, or administrative simplicity.

RTS assesses the relative ability of a state to raise revenue from a particular tax by levying a "standard" tax rate on a "standard" tax base. This tax rate is computed in the following manner: First, it is assumed that the nation as a whole imposes the tax on a uniformly defined base. This base equals the nationwide value of all economic stocks or flows that would be taxed if the base were defined comprehensively. If defined in this manner, the tax base would be devoid (to the extent feasible) of exemptions, exclusions, deductions, and other tax preferences that favor certain forms of economic activity over others or that provide tax relief to taxpayers in certain circumstances. For example, the comprehensively defined general sales tax base includes most services, even though most state and local governments levying a sales tax choose to exclude many services from their tax base. For each type of tax, the figure for actual revenues collected from the tax in question from all state and local governments nationwide is then divided by the broadly defined *potential* tax base. The resulting ratio is the tax's standard rate. In effect, this tax rate is the nationwide tax effort for the tax. Table 1 presents the nationwide comprehensively defined base and standard tax rate in FY1999 for each of the commonly imposed state and local taxes.

The value of the standard base of each of these taxes is apportioned among the states and the District of Columbia. The state-specific tax base is then multiplied by the applicable standard tax rate and divided by the state's population to arrive at the state's

³ See Musgrave (1984, pp. 78-79) for further discussion of the merit goods concept.

per capita capacity to raise revenues from the tax. The per capita capacities of all the taxes are summed for each state to arrive at the state's total tax capacity. The states' tax capacities are then indexed to their nationwide counterpart to arrive at each state's RTS index value.

Analogous to the RTS approach to estimating fiscal capacity, the RES approach estimates the amount that state and local governments must spend to provide a standard level of service for each representative bundle of state and local spending. Six functions are influenced heavily by factors other than population: elementary and secondary education, higher education, public welfare, health and hospitals, highways, and police and corrections. In FY1999, these six functions accounted for about 70 percent of all state and local governmental expenditures. The need for spending on other functions, such as general administration, environmental protection, and housing, is assumed to be proportional to population.

For each of these six functions, the analyst implementing the RTS approach estimates a "workload" factor, that is, a determinant or a weighted index of determinants of the cost of providing a given level of service—other than the prices of inputs. For example, one determinant of the workload factor for highway expenditures is the number of vehicle-miles traveled, an indicator of maintenance and repair costs attributable to wear and tear from vehicular traffic. The other determinant, lane miles of streets and roads, reflects the sheer amount of pavement, signage, traffic lights, street lamps, and other road accessories that must be maintained and repaired. As an illustration of how to compute a state's workload-factor for highway expenditures, consider the case of Massachusetts. In FY1999, the Commonwealth accounted for 0.91 percent of the nation's lane miles of roadway and 1.93 percent of vehicle-miles traveled. The number of vehicle-miles traveled is weighted 4.71 (or $.825/.175$) times as heavily as the total number of lane miles in the workload factor for highways.⁴ Consequently,

⁴ This weighting reflects analyses by engineers indicating that the intensity of roadway usage, and not the total length of roadway, is the primary determinant of the need for road and bridge maintenance and repair.

Massachusetts' workload factor for highways was $0.175 \times 0.91 + 0.825 \times 1.93$, or 1.75 percent.

The nationwide spending by state and local governments on each function is then multiplied by the state's workload measure for that function to determine how much the state would have spent if it had provided a standard level of services, that is, if it had spent an average amount per "workload measure unit." For example, in FY1999 the nation's state and local governments spent \$93.02 billion on highways. With a workload measure of 1.75 percent, Massachusetts' spending on highways would have been approximately \$1.63 billion ($.0175 \times \93.02 billion), or about \$271 per capita. Nationwide, per capita state and local spending on highways was \$341. Thus, Massachusetts' highway workload measure was lower than its share of the nation's population.

The next step in estimating a state's fiscal need index is to adjust its estimated per capita "standard" spending on each function for its relative cost of inputs. The complicated methodology for this adjustment is explained in Rafuse (1990a) and in this study's methodological appendix. In FY1999, Massachusetts' input costs for highway services were 2.1 percent higher than the national average. Consequently, its unadjusted per capita spending on highways was raised to $1.021 \times \$271$, or \$277, 81.2 percent of the national average.

For each state, the per capita standard spending levels on each function are totaled to obtain the state's per capita spending on the standard expenditure package. These totals are indexed to actual national per capita spending by state and local

governments to arrive at the index value of fiscal need for each state.⁵

II. Estimated RTS Indexes for FY1999

Table 2 presents indexes of fiscal capacity for the 50 states and the District of Columbia for several years from FY1987 through FY1999. In FY1999, as in the earlier years, states with relatively high capacities tend to be those with high average household incomes, high average property values, large tourist industries (for example, Hawaii and Nevada), or large stocks of energy resources. In New England, Connecticut, Massachusetts, and New Hampshire all ranked in the top quartile, and generally have done so since FY1987, thanks to high per capita incomes. High property values in all three states have also boosted their tax capacity in recent years. By contrast, Maine, Rhode Island, and Vermont, with lower average incomes and average property values, have tended to possess average or low fiscal capacities.

Map 1 compares the fiscal capacities of the nine U.S. Census regions in FY1999 and FY1997. In both years, the New England, Mid-Atlantic, Pacific, and Mountain regions had above-average fiscal capacity, while the South Atlantic, East North Central, West North Central, East South Central, and West South Central regions had below-average capacity. As in interstate comparisons, the regions with high capacities tend to have high average incomes, and vice versa.

As Tannenwald has cautioned before (1999, 2001), drawing conclusions from inter-temporal comparisons of fiscal capacities is fraught with danger, primarily because the author has modified his methodology from year to year. However, comparisons between FY1999 and FY1997 are somewhat less problematic because the methodologies employed in both years are almost identical. The dispersion among the states and the

⁵ The RES expenditure index is a crude measure of fiscal need. It fails to take into account many relevant factors. Severity of winter is a case in point. Other things being equal, a state with relatively severe winters will have a higher need for expenditures on roads and bridges because the cold, snow, and ice cause frost heaves and other structural damage. Winter severity also has an impact on the need for welfare spending. A homeless person in Maine is in danger of freezing to death in the winter. Not so in Florida.

District of Columbia narrowed between the two years, indicated by a decline in the interstate standard deviation from 19.3 to 13.3. Changes in measures of skewness and kurtosis indicate that in FY1999 the distribution of fiscal capacities was also more symmetrical and closer to normal than in FY1997. These changes in variation were attributable in part to sharp declines in the RTS index of certain energy-producing states that generally register high RTS values, such as Alaska, Wyoming, and Colorado. These declines, in turn, resulted from falling energy prices. A sharp decline in Hawaii's fiscal capacity index, attributable to deterioration in the state's tourist industry, also contributed to the narrowing in dispersion.

However, the decline in California's RTS index value from 116 to 111, which also helped to narrow dispersion, may reflect measurement error rather than an actual fall in the state's relative tax capacity. The decline in California's RTS index is largely attributable to a reduction in its property tax capacity, which fell dramatically according to the RTS index value, from 145 to 116 between FY1997 and FY1999. Because of Proposition 13 and a lack of available data on the aggregate fair market value of the state's entire stock of real estate, California's property tax capacity is more difficult to estimate than that of any other state.

Proposition 13 limits the annual increase in the assessed value of any taxable property to one percent a year, unless ownership of the property changes hands, in which case the property is reassessed at its purchase price. Since only a fraction of all property in California is sold in any given year, the aggregate assessed value of taxable property in California is far below its fair market value. While California's Department of Revenue estimates total assessed value each year, no governmental agency in California estimates fair market value. Consequently, in order to estimate California's standard property tax base, the authors employed the following crude method for both FY1997 and FY1999: First, they assumed that the statewide ratio of assessed-to-fair-market value was the same as that estimated for Los Angeles County in FY1996 by Sheffrin and Sexton (1998). Second, they divided the aggregate property tax base into several components and estimated the value of each component from data for the latest

year available. Third, they extrapolated these estimates to FY1997 and FY1999 using a variety of data sources on the value of new construction and changes in real estate prices. (Details are provided in the methodological appendix.) Fourth, they summed the extrapolated values across all property components to arrive at the estimated value of the state's potential property tax base. Finally, they compared this "extrapolated" estimate with the one based on the ratio estimated by Sheffrin and Sexton and chose the larger of the two, because historically the extrapolation technique seemed to be producing estimates that were too low. In FY1997, the estimate based on the Sheffrin and Sexton ratio was larger, while in FY1999 the "extrapolated" estimate was larger. Consequently, the FY1999 estimate of California's property tax capacity was derived from a different methodology than the FY1997 estimate. Had the FY1997 estimate been based on the extrapolation technique, it would have been lower, California's total tax capacity index for FY1997 would have been lower, and this index would not have fallen as much as it did between the two years.

For FY1999, both methodologies are especially problematic. The extrapolation technique requires the analyst to project residential property values out from the previous decennial Census of Housing. For FY1999 estimates, it was therefore necessary to extrapolate data out from the 1990 Census. As for the alternative technique, it is not at all clear that Sheffrin and Sexton's estimated ratios of assessed-to-fair-market value for FY1996 were as accurate three years later, in FY1999, as they were one year later, in FY1997. Furthermore, the average ratio of assessed-to-fair-market value in Los Angeles County may not be representative of the comparable ratio in the rest of the state.

Because of the difficulty of estimating California's property tax capacity and, therefore, total tax capacity, one should be especially cautious in interpreting the decline in the average RTS index of the Pacific Region between FY1997 and FY1999, as shown in Map 1. True, some of the decline reflects declining capacity in Hawaii and Alaska. However, in FY1999, 76.5 percent of the region's state and local tax revenues were collected by California. Consequently, the region's estimated decline is heavily influenced by the RTS estimates for that state.

While fiscal capacity in New England remained constant from 1997 to 1999, the RTS rankings of several states in the region changed. Maine's rank fell from 27th to 36th, although its index declined by only three points. This drop reflects declines across most tax categories except the sales tax, individual income tax, and property tax. Slow growth in the capacity of these taxes—a one-point increase in the index of both sales tax and individual income tax capacity and just over a four-point increase in the property tax capacity index—could not stop the overall tax capacity index from eroding slightly. New Hampshire's state rank climbed five places, the largest gain among the New England States, largely because its index of corporate income tax capacity increased by 10 points. The property tax capacity index also rose slightly, up one point, driving the overall tax capacity index up four points. Massachusetts' rank increased three places, from 11th to 8th. A three-point increase in the general sales tax capacity index and a one-point increase in the personal income tax capacity index helped the overall capacity index climb by two points. An eight-point drop in the property tax capacity index combined with a one-point drop in the sales tax capacity index caused Vermont's ranking to slip three places. However, the state's overall tax capacity index was off by only two points.

III. Results of RES Index for FY1999

Results for state fiscal need indexes and rankings appear in Table 3 and Map 2. As in past years, the dispersion in fiscal need was considerably narrower than the dispersion in fiscal capacity.⁶ With the exception of Connecticut, the New England states displayed their characteristically low fiscal need, all ranking in the bottom quartile. Connecticut's RES has been by far the highest in the region since FY1991, mostly because of its high unit labor costs (in FY1999, second highest in the nation behind New Jersey and 17 percent above the national average). States with high fiscal need in all regions tend to have high poverty rates, high concentrations of population in the 5-17 age

⁶ The standard deviation of the RES index was 5.5 compared with a standard deviation of 13.3 for the RTS index.

bracket, high crime rates, or some combination of the three. They tend to be concentrated in the South and Southwest (for example, in New Mexico, Texas, Louisiana, Mississippi, Georgia, Arizona, and Alabama). California and the District of Columbia also suffer from chronically high fiscal need.

Between FY1997 and FY1999, the dispersion across states in fiscal need narrowed, as did the dispersion in fiscal capacity. Two demographic factors are primarily responsible for changes in a state's fiscal need index between these two years. One is a change in the state's relative poverty rate, an important determinant of need for public welfare and health and hospital expenditures. The other is a change in the relative importance of school-age children in the state's population mix, the major determinant of need for spending on primary and secondary education.

Of the five states with the largest increases in their fiscal need index, two—Oregon and Nevada—experienced significant increases in both of these factors. The increases in fiscal need of the other three states—New Hampshire, North Carolina, and North Dakota—were driven mostly by changes in relative poverty levels. Similarly, in the states with relatively large declines in their fiscal need index—such as Connecticut, Florida, Kentucky, South Dakota, and Tennessee—the primary drivers were declines in poverty levels and/or rises in the relative importance of 5-to-17-year-olds in the population mix.

The Correlation between Fiscal Capacity and Fiscal Need

Tannenwald (1998) asserts that this correlation has repercussions for the “devolution” debate. In the context of intergovernmental relations, devolution means the “devolving” of fiscal responsibilities from higher to lower levels of government, especially from the federal to the state or provincial level. Opponents of devolution in the United States are concerned that states with high fiscal need and low fiscal capacity would be unable to provide their residents with an acceptable level of state and local public services. Opponents would be less concerned if states with the highest fiscal need also had the highest fiscal capacity. The upper right quadrant of Figure 1 shows that

only six states have higher-than-average need and capacity. In addition, only 13 states are in the upper left quadrant—the “best off” region—where states have both low fiscal need and high fiscal capacity. The remaining states reside in the lower quadrants, or on the border of these two regions. Several southern and western states reside in the “worst off” region, facing high fiscal need while having low fiscal capacity.

Nationally, the correlation coefficient between fiscal need and fiscal capacity was statistically insignificant in FY1999 (-0.023) when all 50 states and D.C. are included as observations. When D.C. , an outlier, is dropped, the coefficient, though more negative (-0.203), remains statistically insignificant.

IV. Results of Fiscal Comfort in FY1999

A measure of fiscal comfort for each state was constructed by dividing the state tax capacity index by its index of fiscal need. Results for the Census regions appear in Map 3 and for the individual states in Table 4. As in FY1997, New England was the most fiscally comfortable region despite a three-percentage-point decline in its fiscal comfort index. Connecticut, Massachusetts, and New Hampshire were among the top six states in fiscal comfort. Within the region, only Rhode Island (34) was in the second half of the rankings.

The fiscal comfort of the Census regions converged between the two years. The Mid-Atlantic, South Atlantic, and East South Central regions all became more “fiscally comfortable,” while the East North Central, West North Central, Mountain, and Pacific regions all became more “fiscally stressed.” Disparity across the states in fiscal comfort indexes also diminished, although not always for the same reasons. Since fiscal comfort is a composite of two indexes, movement in one or the other, or both, can drive the changes. Alaska’s fiscal comfort rank dropped from 7th to 26th, in large part because of its declining severance tax and overall fiscal capacity. By contrast, Florida’s decline in fiscal need raised its fiscal comfort rank from 23rd to 9th.

While it is tempting to reach back to earlier years on Table 4 and compare fiscal comfort indexes, it is important to keep in mind that methodologies have not been

constant across years. Even between 1997 and 1999, when the methodologies were very similar, subtle changes in data sources could be driving the observed results. Therefore, it is important to interpret results across years, especially prior to 1997, with great caution.

Results of Tax Effort in FY1999

In FY1999, the Mid-Atlantic states had the highest average tax effort—126. New England’s average index of 108 and the East North Central’s 102 also exceed 100. The remaining Census regions all register lower-than-average tax effort indexes, ranging from the West North Central’s 99 to the East South Central’s 86. (See Map 4.) As in FY1997, the District of Columbia and New York had the highest tax efforts by far. Within New England, three states (Connecticut, Rhode Island, and Maine) ranked among the top five, while Massachusetts and Vermont ranked among the top 15. New Hampshire, by contrast, had the lowest tax effort of any state in the nation except Nevada.

States registering the largest absolute changes in their tax effort index between FY1997 and FY1999 (for example, California, Colorado, Iowa, Louisiana, Nebraska, Washington, West Virginia, Minnesota, and Wisconsin) tended to be those with the largest absolute changes in their index of property tax effort. (See Table 5.)⁷ Changes in the index of property tax effort were, in turn, negatively correlated with changes in the index of property tax capacity.⁸ The precipitous decline in Alaska’s tax effort index (from 110 to 87) was surprising, given the state’s steep decline in severance tax capacity. However, severance tax collections fell nearly three times more than severance tax capacity in the state. A further analysis of the state’s severance tax rate structure might reveal why severance tax revenues are so elastic with respect to the tax’s base.

⁷ The correlation coefficient between total tax effort index and property tax effort index was 0.51, significant at the 0.01 level. Keep in mind, however, potential data problems in estimating California’s relative property tax capacity and, therefore, relative property tax effort.

⁸ The correlation coefficient between the property tax effort index and the property tax capacity index was -0.24, significant at the 0.10 level.

Within New England, Maine registered the largest percentage-point increase in its tax effort index, from 112 to 118. Rising effort in taxing personal income, corporate income, and, to a lesser extent, retail sales fueled the overall tax effort increase. In contrast, Maine's property tax effort actually declined. Moreover, it did so despite a sharp drop in the state's property tax capacity. Perhaps these anomalous trends reflect Mainers' growing concern about the ratio of property tax collections in their state to their personal income—the second highest property tax-to-income ratio in the nation in FY1999. Massachusetts lowered its tax effort index by three points primarily because it cut income taxes substantially. These cuts outweighed an increase in property tax effort, in turn due in part to a decline of four points in the index of property tax capacity.

State Preferences for Public Services

Tannenwald (1998) notes that variations in preferences for public services may be inferred from the correlation between state tax effort and fiscal comfort. If all states desired a uniform level of services, then fiscally uncomfortable states would have to tax their bases relatively intensely or exhibit a high *tax effort* to provide the desired level of services. In contrast, a state with high fiscal comfort could have a relatively low tax effort and still provide the desired level of services. In other words, the absence of a negative correlation between tax effort and fiscal comfort suggests that states with low levels of public expenditures tend to spend less because they want to, not because they are constrained by a lack of revenue.

Figure 2 shows the relationship between tax effort and fiscal comfort indexes for the 50 states and the District of Columbia. Only five states reside in the region of high tax effort and low fiscal comfort (upper left hand quadrant) while many states reside in the low tax effort, low fiscal comfort region (lower left) or the high tax effort, high fiscal comfort region (upper right). This distribution is exactly the opposite of what one would expect to find if preferences for public goods were homogenous across states. However, there are 14 states that reside in the high fiscal comfort, low tax effort region (lower right). The correlation between fiscal comfort and tax effort for all 50 states and

D.C. was weakly positive at 0.047. If D.C. is removed, the correlation is even weaker at 0.0081. Neither correlation achieves statistical significance, suggesting that there is no observed relationship between fiscal comfort and tax effort. This fact seems to bolster the argument that states have unique preferences for public services and that these preferences are not necessarily constrained by state tax capacity.

V. Conclusion

The authors' conclusions from FY1999 data are the same as those drawn from FY1997 data. Fiscal disparity, although diminished, is still substantial. The New England and Mid-Atlantic states remain among the most "fiscally comfortable" while those in the East South Central and West South Central are the most fiscally stressed. Differences in tax effort also persist. The lack of a correlation between tax effort and fiscal comfort implies that states also differ significantly in their preference for public service levels. Other things being equal, fiscally comfortable states have a stronger preference than fiscally stressed states for public services. If they did not, tax effort and fiscal comfort would be negatively correlated. Consequently, fiscally equalizing aid could induce fiscally stressed states to provide an inefficiently high level of public services, and vice versa.

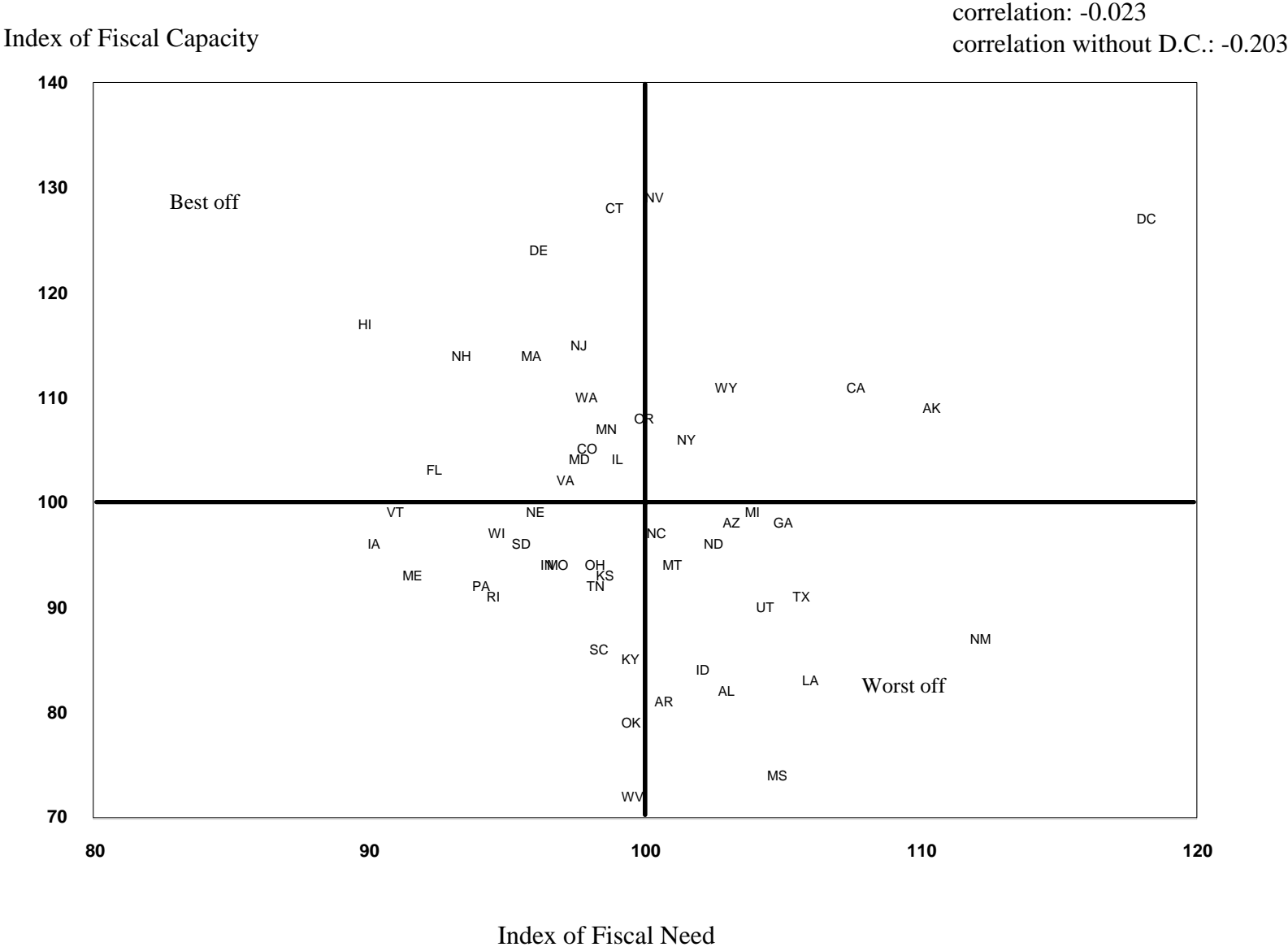
Nevertheless, the persistence of fiscal disparity suggests that perhaps Congress should increase the degree of fiscally equalizing intergovernmental aid.⁹ The argument in favor of such a policy grounded on equity and the merit good concept still holds. Other things being equal, households in similar economic circumstances should bear similar tax burdens in order to obtain a socially desirable minimum level of state and local public services. Moreover, modifying formulas that allocate federal aid more in favor of fiscally stressed states could ameliorate some of the disadvantages they sometimes face in economic competition for workers and employers.

⁹ Several existing federal aid programs, such as Medicaid and the State Children's Health Insurance Program, are fiscally equalizing. The measures of state fiscal capacity used in their allocation formulas are based on state per capita personal income.

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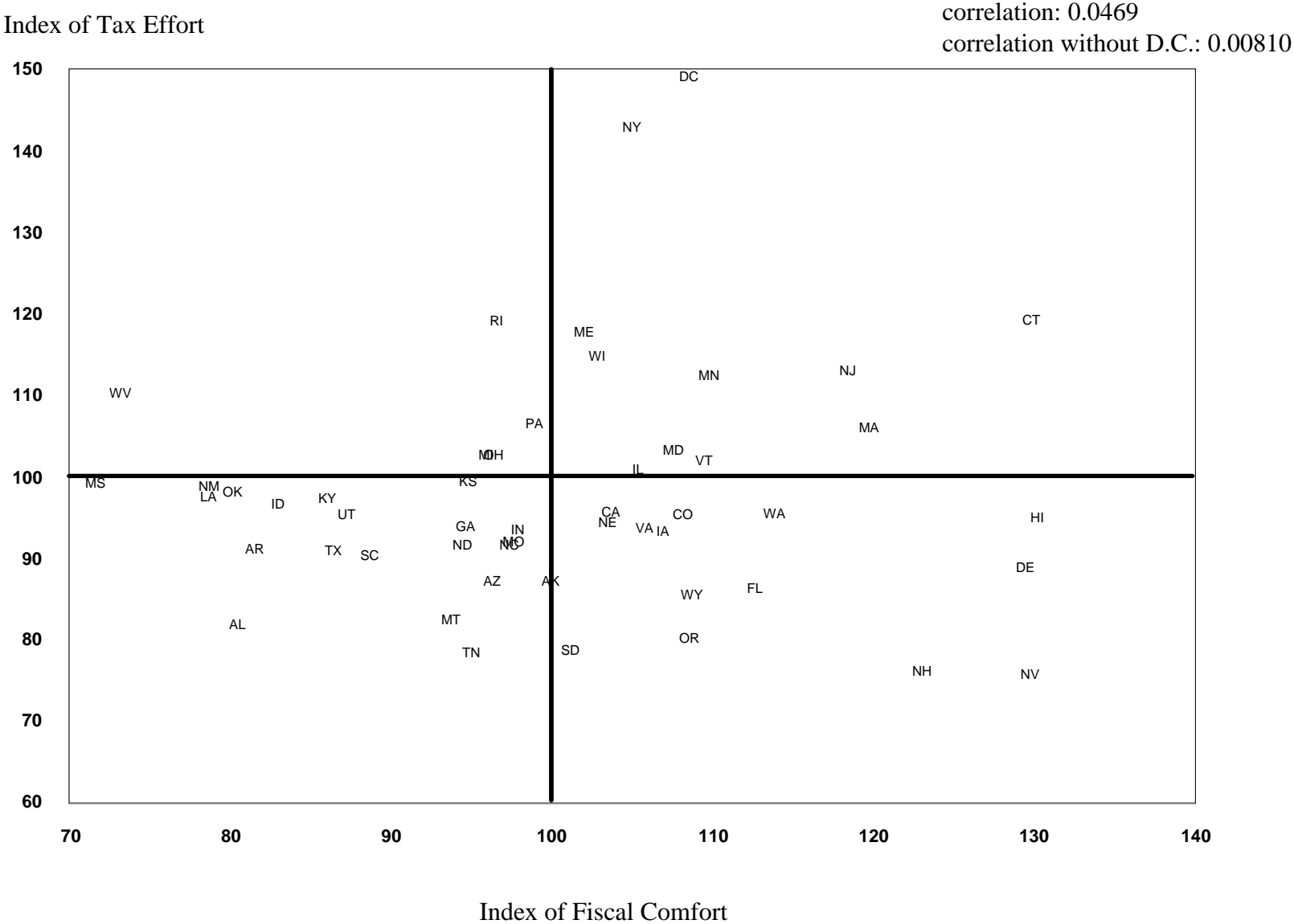
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Figure 1: Correlations between Fiscal Capacity and Fiscal Need



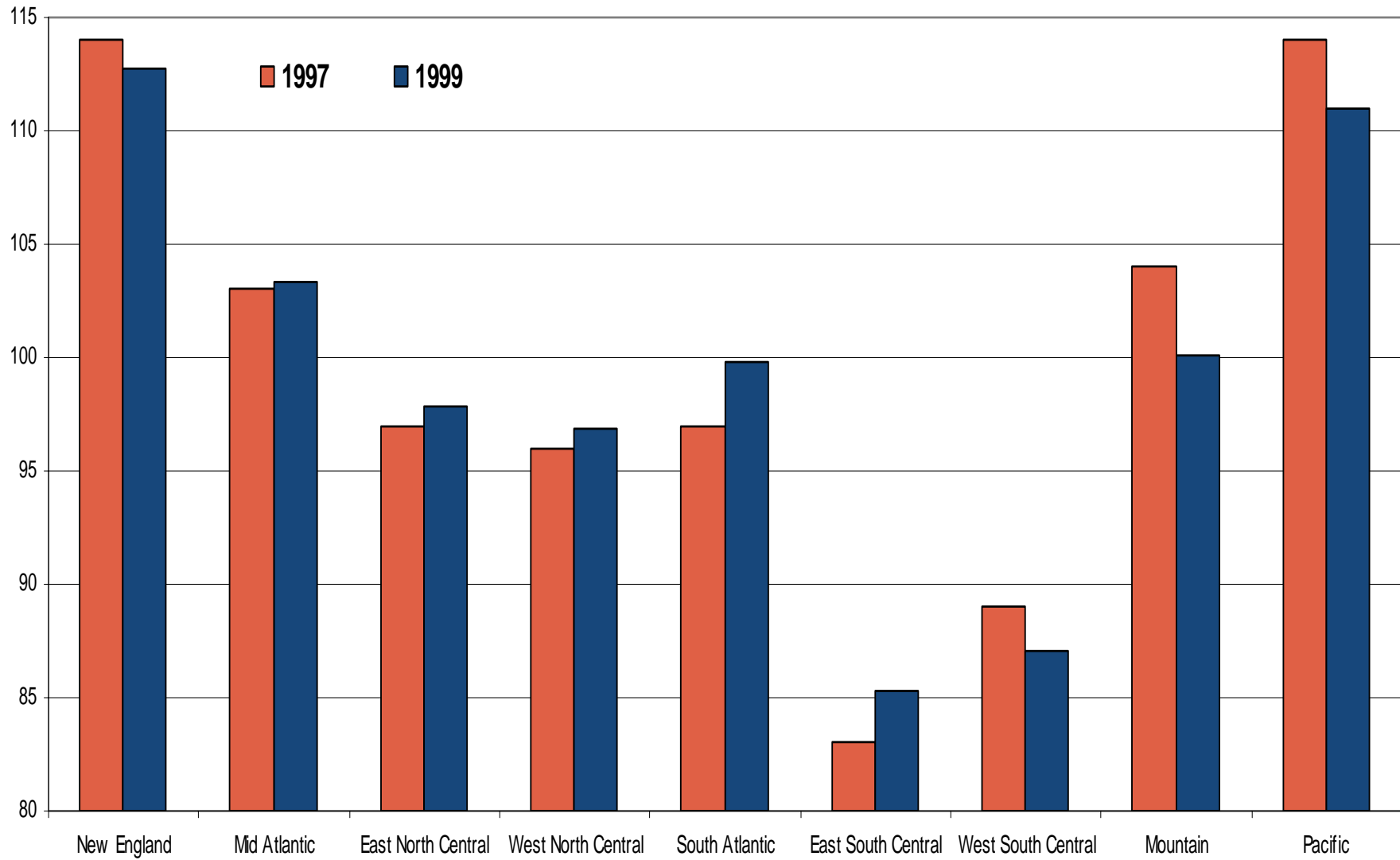
Note: Sources, methodology and detailed statistics are presented in methodological appendix.

Figure 2: Correlations between Tax Effort and Fiscal Comfort



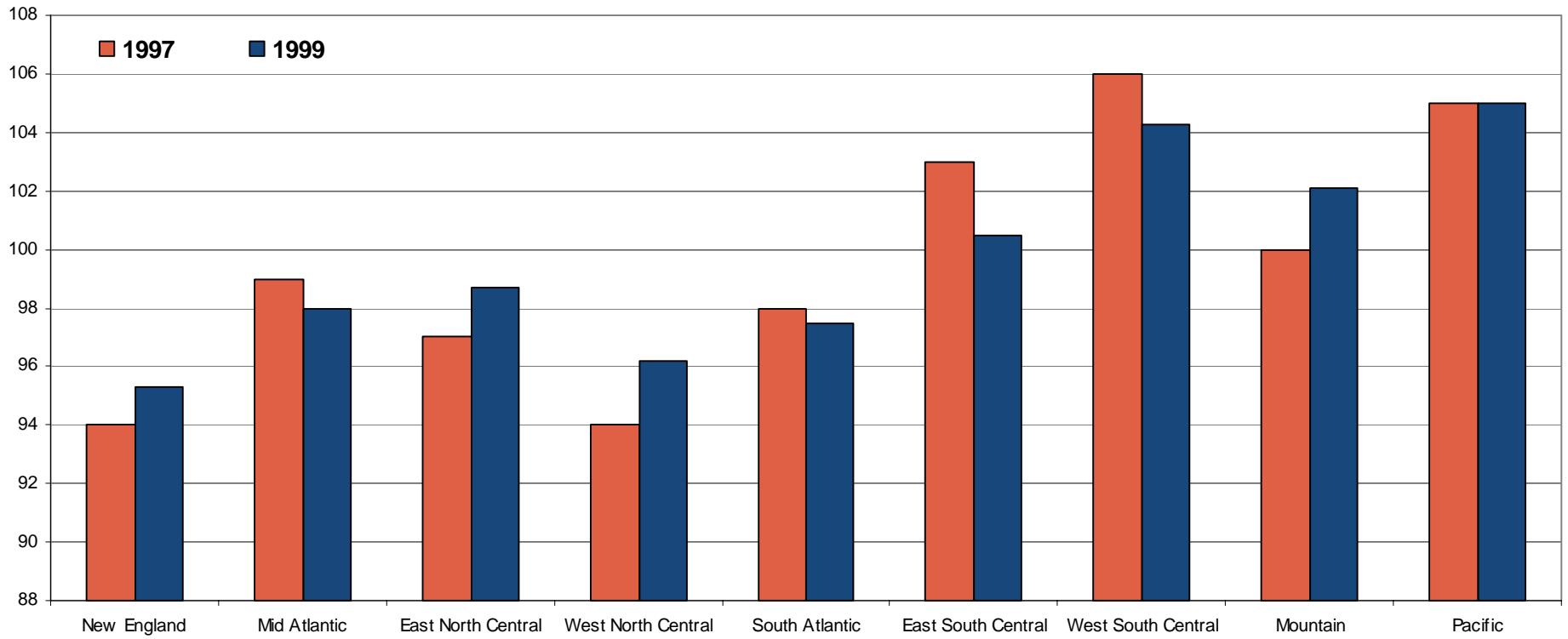
Note: Sources, methodology and detailed statistics are presented in methodological appendix.

Map 1
Index of Fiscal Capacity by Region



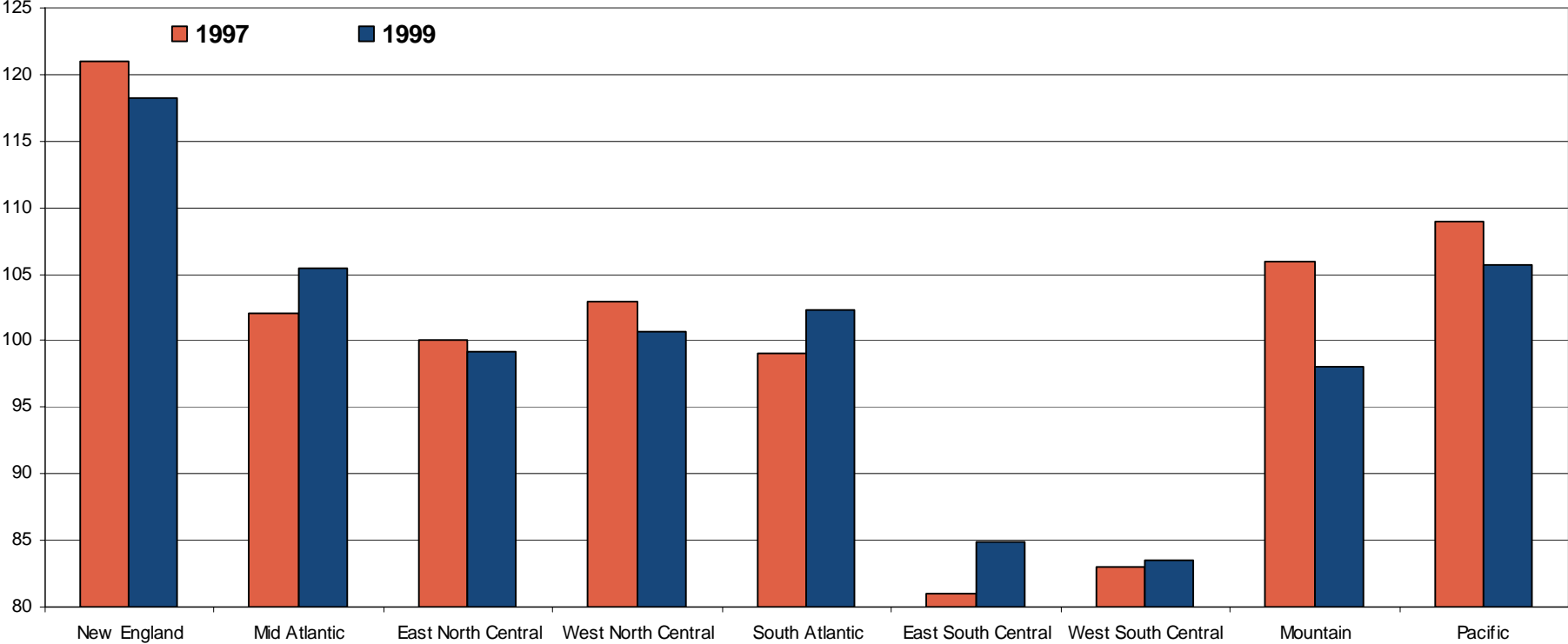
Note: Sources, methodology and detailed statistics are presented in methodological appendix.

Map 2
Index of Fiscal Need by Region



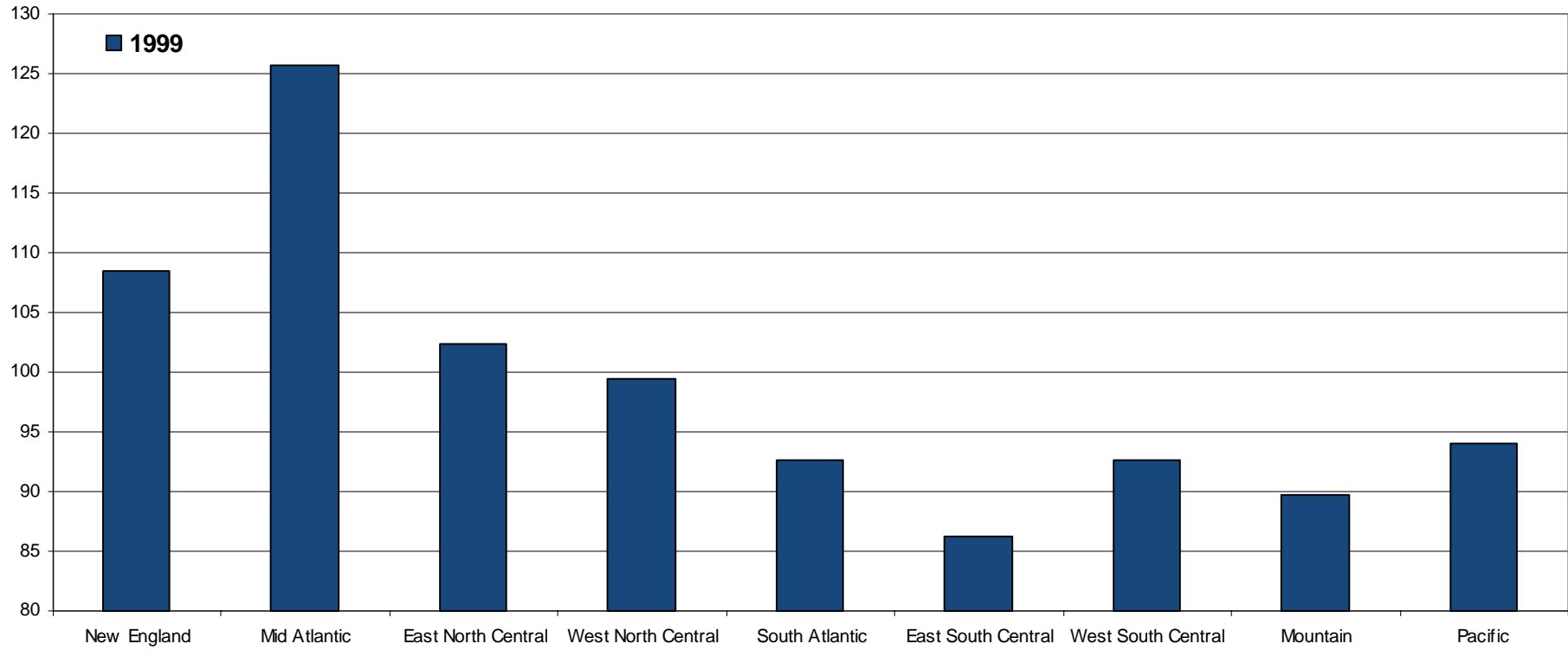
Note: Sources, methodology and detailed statistics are presented in methodological appendix.

Map 3
Index of Fiscal Comfort by Region



Note: Sources, methodology and detailed statistics are presented in methodological appendix.

Map 4
Index of Tax Effort by Region



Note: Sources, methodology and detailed statistics are presented in methodological appendix.

Table 1: Design of Representative Tax System for Fiscal Year 1999

Revenue Source	State-Local Tax Collections		Standard Revenue Bases and Tax Rates	
	Amount (\$ billions)	Percent of Total	Base* (billions)	Rate
General Sales and Gross Receipts	200.63	24.48	29,841.49	6.73 cents per dollar
Selective Sales	77.30	9.43	1,546.83	
Motor Fuel	30.09	3.67	158.89	18.94 cents per gallon
Alcoholic Beverages	4.18	0.51	0.477	\$8.76/gallon
Distilled Spirits	1.89	0.23	0.139	\$13.65/gallon
Beer	1.85	0.23	0.271	\$6.81/gallon
Wine	0.442	0.05	0.068	\$6.54/gallon
Tobacco	8.37	1.02	21.96	38.13 cents per pack
Insurance	9.62	1.17	739.55	1.30 cents per dollar
Public Utilities	17.17	2.09	518.83	3.31 cents per dollar
Pari-Mutuel	0.38	0.05	18.16	2.10 cents per dollar
Amusements	3.29	0.40	88.96	3.70 cents per dollar
License Taxes	24.16	2.95		
Motor Vehicles	15.34	1.87	0.214	\$71.65/license
Vehicle Operator	1.29	0.16	0.186	\$6.94/license
Corporation	6.36	0.78	0.005	\$1177.68/license
Fishing and Hunting	1.17	0.14	0.071	\$16.45/license
Personal Income Tax	189.31	23.10	5,311.02	3.35 cents per dollar
Corporate Income Tax	33.92	4.14	630.36	5.38 cents per dollar
Property Taxes	239.67	29.24	20,850.00	1.12 cents per dollar
Estate and Gift Tax	7.52	0.92	28.39	26.49 cents per dollar
Severance Tax	3.14	0.38	127.85	2.45 cents per dollar
Other Taxes	43.96	5.36	58,336.41	0.58 cents per dollar
RTS TOTAL	819.61	100.00		

*Units shown in denominator of rate column

Table 2: Index of Fiscal Capacity

National Average = 100

	1999		1997		1996		1994		1991		1987	
	Index (1)	Rank (2)	Index (3)	Rank (4)	Index (5)	Rank (6)	Index (7)	Rank (8)	Index (9)	Rank (10)	Index (11)	Rank (12)
New England States												
Connecticut	127	2	129	3	129	2	132	3	130	4	139	2
Massachusetts	114	8	112	11	116	9	114	9	117	9	127	4
New Hampshire	114	7	110	12	118	8	107	12	110	11	123	6
Vermont	99	22	101	19	99	21	95	29	105	15	103	17
Maine	92	36	95	27	89	42	88	43	95	24	97	22
Rhode Island	91	39	92	38	91	39	91	38	89	38	96	24
Other States												
Alaska	109	12	133	1	127	3	135	2	178	1	169	1
Hawaii	116	5	130	2	120	7	125	5	146	2	113	10
Nevada	129	1	129	4	141	1	142	1	128	5	110	12
Wyoming	111	10	125	5	127	3	128	4	134	3	137	3
D.C.	127	3	123	6	126	5	125	5	123	7	122	7
Delaware	123	4	120	7	121	6	119	8	125	6	124	5
California	111	9	116	8	103	17	105	14	115	10	117	9
Colorado	105	16	115	9	114	11	110	10	109	12	111	11
New Jersey	114	6	114	10	116	9	124	7	119	8	122	7
New York	106	15	106	13	109	13	103	17	103	16	108	14
Maryland	104	18	106	14	108	14	107	12	106	14	109	13
Oregon	108	13	103	15	103	17	99	21	100	21	92	29
Illinois	104	17	103	16	110	12	108	11	102	19	97	22
Minnesota	108	14	103	17	107	15	104	15	101	20	104	16
Washington	110	11	101	18	104	16	102	18	108	13	99	20
Virginia	102	20	101	20	101	19	104	15	103	16	102	18
Arizona	98	24	100	21	94	35	93	34	94	26	100	19
Florida	103	19	98	22	100	20	100	20	103	16	105	15
Georgia	98	24	98	23	96	30	95	29	91	32	94	26
Nebraska	98	23	98	24	99	21	96	23	95	24	91	31
North Dakota	96	28	96	25	97	25	94	33	91	32	90	34
Michigan	99	21	96	26	98	24	101	19	94	26	95	25
Indiana	94	31	95	28	97	25	96	23	90	36	87	37
Iowa	96	29	94	29	97	25	93	34	93	28	84	41
South Dakota	96	30	94	30	95	33	91	38	86	42	78	46
Ohio	94	33	94	31	96	30	97	22	93	28	91	31
Kansas	92	35	94	32	96	30	96	23	93	28	93	27
Missouri	93	34	93	33	97	25	95	29	91	32	91	32
Wisconsin	96	27	93	34	97	25	96	23	90	36	88	36
North Carolina	97	26	93	35	92	36	92	36	93	28	90	34
Montana	94	32	92	36	99	21	96	23	91	32	87	37
Utah	90	41	92	37	92	36	85	45	82	45	79	44
Pennsylvania	92	38	92	39	95	33	96	23	96	23	92	29
Texas	90	40	91	40	91	39	95	29	97	22	99	20
New Mexico	87	42	90	41	85	44	90	40	87	40	87	37
Tennessee	92	37	90	42	92	36	90	40	82	45	84	41
Louisiana	83	46	89	43	88	43	92	36	89	38	86	40
Idaho	84	45	87	44	90	41	90	40	82	45	77	47
Kentucky	85	44	86	45	84	46	85	45	83	43	79	44
South Carolina	86	43	84	46	85	44	85	45	83	43	80	43
Oklahoma	79	49	83	47	84	46	86	44	87	40	93	27
Alabama	82	47	81	48	83	48	83	48	81	48	75	49
Arkansas	81	48	80	49	81	49	81	49	78	49	75	49
West Virginia	72	51	77	50	78	50	81	49	77	50	77	47
Mississippi	74	50	71	51	72	51	70	51	68	51	65	51

Note: Sources, methodology, and detailed statistics are presented in a Methodological Appendix.

Table 3: Index of Fiscal Need

National Average = 100

	1999		1997		1996		1994		1987	
	Index (1)	Rank (2)	Index (3)	Rank (4)	Index (5)	Rank (6)	Index (7)	Rank (8)	Index (9)	Rank (10)
New England States										
Connecticut	98	26	101	18	102	12	101	14	92	44
Massachusetts	96	41	94	36	93	37	90	41	87	49
Rhode Island	94	44	91	43	89	45	88	43	86	50
Vermont	91	49	89	48	90	42	83	51	89	47
Maine	91	48	89	49	88	49	85	49	89	47
New Hampshire	93	46	87	51	84	51	86	47	85	51
Other States										
District of Columbia	118	1	121	1	126	1	116	1	103	16
New Mexico	112	2	112	2	115	2	107	5	111	3
California	107	4	109	3	110	3	110	3	101	23
Texas	105	6	107	4	108	6	110	3	110	4
Louisiana	106	5	107	5	109	5	115	2	110	4
Mississippi	104	8	107	6	110	3	105	7	113	2
Georgia	105	7	106	7	104	8	104	8	109	6
Alaska	110	3	106	8	102	12	104	8	121	1
Arizona	103	11	106	9	105	7	100	16	103	16
Arkansas	100	18	106	10	100	20	97	23	106	10
New York	101	16	104	11	104	8	107	5	95	40
Kentucky	99	24	103	12	101	15	104	8	108	8
Tennessee	98	30	102	13	102	12	99	19	104	14
Alabama	103	12	102	14	104	8	102	12	109	6
Wyoming	102	13	102	15	101	15	96	27	102	20
Oklahoma	99	22	102	16	104	8	102	12	104	14
West Virginia	99	23	101	17	100	20	101	14	103	16
Michigan	104	10	100	19	101	15	104	8	108	8
Illinois	99	25	100	20	101	15	100	16	102	20
Idaho	102	15	100	21	100	20	97	23	106	10
Montana	101	17	100	22	98	23	91	39	102	20
South Dakota	95	42	98	23	96	25	97	23	105	11
Virginia	97	36	98	24	96	25	94	32	99	27
North Dakota	102	14	98	25	96	25	93	35	105	11
South Carolina	98	29	97	26	101	15	96	27	103	16
Ohio	98	31	97	27	97	24	99	19	100	24
New Jersey	97	34	97	28	95	29	95	30	93	42
North Carolina	100	19	96	29	95	29	97	23	99	27
Utah	104	9	96	30	95	29	95	30	105	11
Missouri	96	37	96	31	92	39	100	16	100	24
Florida	92	47	95	32	96	25	94	32	93	42
Minnesota	98	28	95	33	94	35	96	27	102	20
Kansas	98	27	95	34	95	29	99	19	98	31
Nevada	100	20	94	35	94	36	93	35	96	36
Maryland	97	35	94	37	95	29	94	32	97	35
Indiana	96	38	93	38	92	39	99	19	99	27
Pennsylvania	94	45	93	39	93	37	93	35	90	45
Washington	97	33	93	40	95	29	93	35	96	36
Hawaii	90	51	92	41	90	42	85	49	90	45
Oregon	100	21	92	42	91	41	91	39	98	31
Colorado	97	32	90	44	90	42	88	43	98	31
Wisconsin	94	43	90	45	89	45	89	42	94	41
Delaware	96	39	89	46	89	45	88	43	96	36
Nebraska	96	40	89	47	88	49	86	47	96	36
Iowa	90	50	89	50	89	45	88	43	96	36

Note: Sources, methodology, and detailed statistics are presented in a Methodological Appendix.

Table 4: Index of Fiscal Comfort

National Average = 100

	1999		1997		1996		1994		1987	
	Index (1)	Rank (2)	Index (3)	Rank (4)	Index (5)	Rank (6)	Index (7)	Rank (8)	Index (9)	Rank (10)
New England States										
Connecticut	129	2	128	4	126	5	131	5	152	1
New Hampshire	122	5	126	6	141	2	124	10	144	4
Massachusetts	119	6	120	9	125	8	127	8	145	3
Vermont	109	11	113	11	111	15	114	11	115	12
Maine	101	24	107	17	100	30	104	24	109	18
Rhode Island	96	31	101	25	102	25	103	25	112	16
Other States										
Hawaii	130	1	141	1	134	4	147	2	126	9
Nevada	129	3	137	2	150	1	153	1	147	2
Delaware	129	4	134	3	135	3	135	3	128	8
Colorado	107	15	127	5	126	5	125	9	113	13
Alaska	99	26	126	7	124	9	130	7	139	5
Wyoming	108	13	122	8	126	5	133	4	134	6
New Jersey	118	7	118	10	122	10	131	5	152	1
Maryland	107	16	113	12	113	11	114	11	112	16
Oregon	108	14	113	13	113	11	109	16	94	26
Nebraska	103	22	109	14	112	14	112	13	94	26
Washington	113	8	109	15	109	16	110	15	104	20
Minnesota	109	10	108	16	113	11	108	17	106	19
Iowa	106	17	106	18	108	19	106	21	87	36
California	103	21	106	19	94	37	95	33	116	11
Wisconsin	102	23	103	20	109	16	108	17	93	28
Illinois	105	19	103	21	109	16	108	17	95	24
Virginia	105	18	103	22	105	20	111	14	104	20
Florida	112	9	103	23	104	24	106	21	113	13
New York	104	20	102	24	105	20	96	32	91	29
District of Columbia	108	12	101	25	100	30	108	17	119	10
Indiana	98	28	101	26	105	20	97	29	88	34
Kansas	94	36	99	28	101	27	97	29	95	24
Pennsylvania	98	27	99	29	102	25	103	25	102	21
North Dakota	94	38	99	30	101	27	101	27	86	38
Missouri	97	29	97	31	105	20	95	33	91	29
Ohio	96	32	97	32	99	33	98	28	95	24
Utah	87	41	96	33	97	34	89	41	75	45
North Carolina	97	30	96	34	97	34	95	33	91	29
South Dakota	101	25	96	35	100	30	94	36	75	45
Michigan	95	34	96	36	97	34	97	29	88	34
Arizona	96	33	95	37	90	39	93	37	77	43
Montana	93	39	93	38	101	27	105	23	85	39
Georgia	94	37	92	39	92	38	91	39	87	36
Tennessee	94	35	87	40	90	39	91	39	81	40
Idaho	83	44	87	41	90	39	93	37	77	43
South Carolina	88	40	87	42	85	42	89	41	76	44
Texas	86	42	85	43	85	42	86	43	90	32
Louisiana	78	48	83	44	81	45	80	49	78	41
Kentucky	85	43	83	45	83	44	82	47	73	48
Oklahoma	80	47	82	46	80	47	84	44	90	32
New Mexico	78	49	80	47	74	50	84	44	78	41
Alabama	80	46	79	48	79	48	81	48	69	50
Arkansas	81	45	76	49	81	45	84	44	70	49
West Virginia	72	50	76	50	78	49	80	49	78	41
Mississippi	71	51	67	51	65	51	67	51	57	51

Note: Sources, methodology, and detailed statistics are presented in a Methodological Appendix.

Table 5: Index of Tax Effort
Index of Tax Effort

	1999		1997		1996		1994	
	Index (1)	Rank (2)	Index (3)	Rank (4)	Index (5)	Rank (6)	Index (7)	Rank (8)
<u>New England States</u>								
Connecticut	119	3	121	4	115	6	109	6
Rhode Island	119	4	118	6	117	3	114	4
Maine	118	5	112	7	113	8	111	5
Massachusetts	106	11	109	10	104	10	104	13
Vermont	102	15	102	16	100	17	109	6
New Hampshire	76	50	79	49	74	49	85	42
<u>Other States</u>								
District of Columbia	151	1	153	1	141	1	148	2
New York	143	2	144	2	141	1	155	1
Minnesota	113	8	122	3	113	8	109	6
Wisconsin	115	6	121	5	117	3	117	3
New Jersey	113	7	112	8	114	7	108	9
Alaska	87	41	110	9	116	5	100	18
Michigan	103	13	106	11	100	17	105	11
Washington	96	25	105	12	104	10	105	11
Pennsylvania	107	10	104	13	102	13	101	16
Kansas	99	17	103	14	99	21	101	16
Ohio	103	14	102	15	100	17	95	26
Mississippi	99	18	102	17	102	13	98	20
Illinois	101	16	102	18	97	26	96	23
Nebraska	94	29	101	19	99	21	100	18
Maryland	103	12	100	20	100	17	103	14
West Virginia	110	9	100	21	99	21	95	26
Iowa	93	33	100	22	98	25	103	14
Indiana	93	32	99	23	88	40	92	32
Kentucky	97	22	97	24	99	21	95	26
Idaho	97	23	97	25	92	30	91	33
Oklahoma	98	20	97	26	92	30	89	35
New Mexico	99	19	97	27	102	13	97	21
North Dakota	92	35	96	28	89	36	89	35
North Carolina	92	36	96	29	94	28	96	23
Arkansas	91	37	95	30	92	30	86	40
Hawaii	95	28	93	31	104	10	107	10
Missouri	92	34	92	32	87	41	82	46
Florida	86	43	91	33	90	33	91	33
Texas	91	38	91	34	90	33	89	12
Georgia	94	30	91	35	95	27	93	30
Delaware	89	40	90	36	90	33	87	39
Utah	95	26	90	37	89	36	93	30
South Carolina	90	39	90	38	89	36	88	38
Virginia	94	31	89	39	89	36	86	40
Louisiana	98	21	89	40	86	42	78	50
California	96	24	88	41	101	16	96	23
Montana	82	45	87	42	79	46	85	42
Oregon	80	47	85	43	85	43	95	26
Arizona	87	42	84	44	93	29	97	21
Colorado	95	27	83	45	82	45	85	42
Alabama	82	46	82	46	83	44	80	49
Tennessee	78	49	81	47	79	46	81	48
South Dakota	79	48	79	48	79	46	83	45
Wyoming	86	44	77	50	74	49	82	46
Nevada	76	51	73	51	73	51	69	51

Note: Sources, methodology, and detailed statistics are presented in a Methodological Appendix.

DATA SOURCES AND METHODOLOGY FOR REPRESENTATIVE TAX SYSTEM (RTS), 1999.

This methodological appendix lays out the details of the RTS system, including all adjustments and data sources used to obtain the 1999 results. For earlier methodologies consult *State Revenue Capacity and Effort*, Advisory Commission on Intergovernmental Relations. (M-187. September 1993).

The RTS system establishes state tax capacity, or tax potential, by levying a standard rate on a uniform tax base for each tax in every state. The standard rate is calculated as the national total of tax collections divided by the total tax base. For instance in the 1999 data total state and local tax collections for the personal income tax were roughly \$189 billion while the standard base (defined as personal income with some adjustments, see section XIII) was roughly \$5.65 trillion. Therefore the standard rate was calculated to be 3.35 cents per dollar. Applying this rate to a given state's base, for instance Massachusetts' \$170 billion base, and dividing by state population yields a per capita capacity of about \$919. Repeating this exercise for every tax in every state and indexing each state's result to the national average creates an *index of fiscal capacity* (set equal to 100 for the national average). This measure reveals the ability of each state to raise tax revenue relative to the national average.

Comparing actual tax collections versus tax capacity, again indexed to the national average set to 100, creates another statistic called tax effort. This measure reveals how intensively each state taxes—both within each tax category and in total taxes.

The remainder of the appendix highlights the data sources used in calculating the standard bases and rates. Each category includes a brief description of the methodology used in constructing the tax base and notes any changes made to the data.

Data used for state and local tax collections are taken from the U.S. Census:

1999 State and Local Finance Data (including taxes and charges)

Source: U.S. Bureau of the Census, Annual Survey of Government Finances

Data for state population are taken from the U.S. Census:

1999 Population Data (based on mid-year population estimates)

Source: U.S. Bureau of the Census, *Current Population Survey*, "ST-99-3 State Population Estimates: Annual Time Series, July 1, 1990 to July 1, 1999."

Individual Tax Bases

I. General Sales and Gross Receipts

Retail Sales and Selected Service Receipts by State: U.S. Bureau of the Census, *Economic Census 1997*.

Gross State Product by State: U.S. Bureau of Economic Analysis, *Regional Economic Accounts*.

Methodology: The tax base is defined as the sum of retail trade, accommodations, food service, personal services, motion pictures, and arts and entertainment minus gas, alcohol, gambling, and non-store retail sales. For the 1997 results, data were taken from the Census of Governments. Unfortunately, since this Census publication is done every five years, much of the needed data were unavailable for 1999. As a “least-worst” method of scaling up the tax-base, each state’s 1997 value was increased by its growth in gross state product (GSP). As a check on validity, and to explore other options, the 1997 bases were also scaled up by the relative growth in personal income from 1997 to 1999. This had little to no appreciable effect on the results; so GSP was chosen as the scaling factor, because it has a stronger theoretical rationale for being tied to the general sales and gross receipts tax base.

II. **Selective Sales: Motor Fuels**

Motor Fuel Volume Taxed by States: U.S. Department of Transportation, Federal Highway Administration, Highway Statistics 1999 “Table MF2: Motor Fuel Taxed 1999.”

Methodology: The tax base is defined as the volume of taxed gallons of fuel for each state.

III. **Selective Sales: Public Utilities**

1999 Gas Utility Gross Revenue by State: American Gas Association, *Gas Facts 2000*, “Table 7-2: Gas Utility Industry Revenues, by State.”

1999 Electric Utility Gross Revenue by State: Edison Electric Institute, *Statistical Yearbook of the Electric Utility Industry*, “Table 59: Total Electric Utility Industry, by State and Class of Service.”

1999 Telephone Industry Gross Revenue by State: Federal Communication Commission, Industry Analysis Division, *State-by-State Telephone Revenue and Universal Service Data*, “Table 9: Industry Telephone Revenue: 1999.”

Methodology: The tax base is defined as the sum of revenues of all gas, electric, and telephone companies. For the telephone industry, which includes terrestrial and wireless telephony, the state revenues are the sum of interstate and intrastate revenues.

IV. **Selective Sales: Insurance**

Property/Casualty Premiums Written by State: Insurance Information Institute, *The Fact Book 2001*, "Direct Premiums Written by State."

Life Insurance Premium Receipts by State: American Council on Life Insurance, *Life Insurance Fact Book, 1999 & 2000*. "Table 9.6: Premium Receipts of U.S. Life Insurance Companies by State."

Methodology: The tax base is defined as the direct written premiums (or premium receipts) for life and property and casualty insurance.

V. **Selective Sales: Tobacco Products**

1999 State Tax-Paid Cigarette Sales: U.S. Department of Agriculture, Economic Research Service.

"Monthly State Cigarette Fiscal Tax Report – June 2000."

Methodology: The tax base is defined as the number of packages of cigarettes sold.

VI. **Selective Sales: Alcoholic Beverages**

Gallons of Wine, Beer and Spirits Consumed by State: National Institute on Alcohol Abuse and Alcoholism, *Surveillance Report 55&59: Apparent per Capita Alcohol Consumption: National, State and Regional Trends, 1977-1999*. "Table 2: Apparent Alcohol Consumption for State, Census Regions, and the United State, 1999."

Combined State and Local Collections by Beverage Type, 1999: Distilled Spirits Council of the United States (DISCUS).

Methodology: The tax base is the combined consumption in gallons of beer, wine and distilled spirits. Census tax data has only aggregate alcohol beverage tax collections by state. A breakdown of tax collections by beverage type was obtained from DISCUS and these data were used in the calculation of the RTS rates.

VII. **Selective Sales: Amusements**

1997 Retail Sales and Selected Service Receipts by State: U.S. Bureau of the Census, *Economic Census 1997*.

Employment Compensation in Motion Pictures and Amusements: U.S. Bureau of Economic Analysis, 2002.

Methodology: The tax base is calculated as follows:

Tax Base= Arts, entertainment and recreation + Motion Pictures and Exhibition - Promoters of Performing Arts, Sports and Similar Events - Agents/Managers for Artists, Athletes and Other Public Figures - Independent Artists, Writers and Performers – Coin Operated Amusement Devices (Except Slots).

Since 1997 data were obtained from the Economic Census (done only every five years), the data were adjusted by income growth in amusement employment categories.

The individual adjustment rates appear in the appendix tables.

VIII. **Selective Sales: Pari-mutuels**

1999 Total Pari-mutuel Handle ARCI, Inc., provided by Christiansen Capital Advisors LLC.

Methodology: Tax base is defined as the sum of dog racing, horse racing and jai-lai handles within each state.

IX. **Licenses: Motor Vehicle Registrations**

Counts of Registered All Motor Vehicles and Motorcycles (Private and Commercial Vehicles only) U.S. Department of Transportation, Federal Highway Administration, *Highway Statistics 1999* "Table MV-2: State Motor-Vehicle Registrations."

Methodology: Tax base is defined as the sum motor vehicle registrations in the state.

X. **Licenses: Corporations**

Number of Corporate Income Tax Returns Internal Revenue Service, *Internal Revenue Service Data Book*, "Table 4: Number of Returns Filed, by State."

Methodology: The tax base is defined as total number of corporation licenses granted in the state. Separate number did not exist for Maryland and District of Columbia, so they were separated using the personal income ratio.

XI. **Licenses: Motor Vehicle Operators**

Number of Licensed Drivers by State U.S. Department of Transportation, Federal Highway Administration, *Highway Statistics 1999*, "Table DL-22: Total Licensed Drivers, by Age."

Methodology: Tax base is the number of licenses in each state.

XII. Licenses: Fishing and Hunting

Number of Fishing and Hunting Licenses by State U.S. Department of the Interior, Fish and Wildlife Services, Division of Federal Aid, State and Fish Game Departments, "Tables: Number of Paid Fishing License Holders, License Sales, and Cost to Anglers—Fiscal Year 1999 and Number of Paid Hunting License Holders, License Sales and Cost to Hunters—Fiscal Year 1999."

Methodology: The tax base is defined as total number of licenses granted by each state.

XIII. Individual Income Tax

Adjusted Gross Income, Adjustments and Adjustments for Residency by State and Number of Dependents, Single Returns, Joint Returns and Head of Household Returns Internal Revenue Service, Statistics of Income, "Individual Income Tax Information by State."

Exemption Amounts for Singles Returns, Joint Returns, Head of Household Returns and Dependents Government of the District of Columbia, *Tax Rates and Tax Burdens in the District of Columbia- A Nationwide Comparison*, "Table 15: Individual Income Tax."

Methodology: The tax base is defined as adjusted gross income (AGI) using the adjustment amounts and the adjustments for residency net of exemptions.

Individual Income Tax Base = AGI + Adjustments - Adjustments for Residence - Exemptions

The values of exemptions were obtained in a multi-step process:

1. Found the exemption level for each type of exemption by state.
2. Calculated the weighted average of the exemption level for all of states for each type of exemption. The weight used was per capita individual income tax receipts.
3. Used this weighted average to calculate amount of exemptions by state.

Multiplied the weighted average exemption value by the number of exemptions, by exemption type, by state. Added amount of all exemptions together for each state.

XIV. Corporate Income Tax

Payroll and Sales Data by Sector U.S. Bureau of Economic Analysis, *Regional Accounts*

Data, Table SA07

Corporate Profits U.S. Bureau of Economic Analysis, *National Income and Product Accounts*, "Table 6.17c: Corporate Profits by Industry Group."

Methodology: The tax base is defined as corporate profits. However these data are not available on the state level, so the national data was allocated to the states. This involved a multi-step process:

1. 1997 Annual Receipts and Payroll data by state by industry were collected from the Economic Census. 1999 corporate profits by industry were collected on the national level from the BEA. 1999 wages and salary disbursements by state by industry were collected from the BEA.
2. Estimated the 1999 receipts by state by industry using the following formula:
 $99 \text{ receipts} = 99 \text{ payroll} * (97 \text{ receipts} / 97 \text{ payroll})$
3. Calculated the percent of each industry located in each state. For each industry, the state's percentage of the national aggregate receipts and payroll respectively were calculated.
4. Used the percentages calculated above to figure out how much of national corporate profits should be allocated to each state. For each industry, the receipts were weighted once and payroll twice. All industries for each state were then added together to end with an estimate of corporate profits by state.

XV. **Property Tax**

1999 Market Value of Property by State Called revenue officials, went to State web sites, and read various studies to find the market value of property by state. All contacts are listed in the above spreadsheet

1997 Farm Real Estate Values and Property Taxes

U.S. Department of Agriculture, National Agricultural Statistics Service: *1997 Census of Agriculture*, Vol. 1.

1999 Gas Utility Miles of Pipeline

American Gas Association, *Gas Facts: 1997 Data*, "Table 5-2: Gas Utility Industry Miles of Pipeline and Main, by State, 1980-1999."

1999 Electric Utility Generating Capacity

Edison Electric Institute: *Statistical Yearbook of the Electric Utility Industry 1997*, "Table 4: Installed Generating Capacity: Investor-Owned Electric Utilities by State."

1999 Total Access Telephone Lines

Federal Communications Commission, Common Carrier Bureau, *1997 Statistics of Communication Common Carriers*: "Table 2.5- Access Lines by Type of Customer For Reporting Local Exchange Carriers."

1999 Assets of Active Corporations by Industry

Internal Revenue Service, *Statistics of Income 1997*, Table 1: 1999 Returns of Active Corporations.”

1999 Corporate Depreciable Assets, Depletable Assets and Land

Internal Revenue Service, *Statistics of Income 1997*, “Table 6: Returns of Active Corporations.”

1999 Personal Income by Industry

Bureau of Economic Analysis, “Table SA05: Personal Income by Major Source and Earnings by Industry.”

1990 Owner-Occupied Housing Aggregate Values by State

U.S. Census Bureau Decennial Census, Summary Tape File 3 on CD-ROM, “Table H-62: Aggregate Value by Mortgage Status.”

1990 Aggregate Gross Rent by State

U.S. Census Bureau Decennial Census, Summary Tape File 3 on CD-ROM, “Table H-44: Aggregate Gross Rent”

1990-1999 New Construction by State

Statistical Abstract of the United States (various years), Table entitled “Construction Contracts—Value by State”

1990-1999 Conventional Mortgage Home Price Index

Freddie Mac Index, <http://www.freddiemac.com/finance/cmhpi/release.htm>

Value of Construction to Total Value

U.S. Bureau of Census, *Characteristics of New Housing: 1993, 1995, 1996 and 1998*. Tables entitled “Average and Median Square Feet of Floor Area, by Category of House, Location and Type of Financing”, “Sales Price of Houses, by Location and Type of Financing”, and “Price per Square Foot of Floor Area, by Location”.

Methodology: The tax base is defined as the total property value in the state. Total property value consists of farm property, residential property, corporate property and utility property including all exemptions. The goal was to construct a base that represented the total potential property tax base in the state. This involved aggregating the following classes of property:

1. Utility property: the sum of the gas, electric and telephone industries. Assets for each of these industries were allocated by state based on the state’s share of pipeline, generating capacity and telephone lines, respectively.
2. Corporate property: consists of depreciable assets, depletable assets, and land (minus accumulated depreciation). Corporate property was allocated across states using methodology similar to that used for corporate income tax. Property was allocated across states using the percentage of personal income by industry for each state.
3. Residential property: in theory this class of property should include all residential property in the state—including expeditions. The estimate was obtained by:

- i) Calculating the growth in the Freddie Mac index was calculated for each state from 1997-1999.

- ii) Using this growth rate to inflate 1997 Total Aggregate Owner-Occupied Housing Property Values and the 1997 Asset Value from Rental Property to 1999 levels.
- iii) Residential Construction contracts were inflated to include land value for each year (1997-1999). This was done by dividing the Residential Construction Contracts by the ratio of construction to total property value. This ratio was calculated by first finding the average value of property by multiplying average square feet of floor area by the average price per square foot, by region. This product was then divided by the average sales price of one-family houses to arrive at the value of construction to total value.
- iv) The Residential Construction contracts (inflated to include land value), were then inflated using the Freddie Mac Index, by year. The values for each year were then summed to arrive at a total value for residential property by state.

Estimates for total property value from this method were then compared with estimates of property value obtained from state agencies. Since the agencies vary widely on the data they report, some include the total value of all property, others of only taxable property, and some only the assessed value of taxable property, it was not clear that state estimates were always the preferred measure. However, many estimates were similar to the obtained results, though several were substantially different. Consequently, faced with two estimates, the larger value was chosen. In other words, when faced with the improbable result that the estimated value of potentially taxable property was less than the reported taxed property, the latter was taken as a superior measure.

Estimating the property tax base in California is more problematic and required an additional step. Because Proposition 13 limits the annual increase in the assessed value of any taxable property to one percent a year, unless ownership of the property changes hands, in which case the property is reassessed at its purchase price it is hard to obtain the "market value" of real estate (see text). The estimation of California's property tax base was made as follows. First, it was assumed that the statewide ratio of assessed to fair market value was the same as that estimated for Los Angeles County in FY1996 by Sheffrin and Sexton (1998). Next the "extrapolated" estimate (see methodology outlined above) was compared with the one based on the ratio estimated by Sheffrin and Sexton and the larger of the two was used, because historically the extrapolation technique seemed to be producing estimates that were too low. In FY1997, the estimate based on the Sheffrin and Sexton ratio was larger, while in FY1999 the "extrapolated" estimate was larger.

XVI. Estate and Gift Tax

Federal Estate and Gift Tax Collections Internal Revenue Service, 1999 Internal Revenue Service Data Book, "Table 8: Tax Collections, by State."
State Estate and Gift Tax Collections U.S. Census Bureau, State and Local Government Tax Collections.

Methodology: The tax base is defined as the federal estate and gift collections. As the federal taxes are applied uniformly across all states, this should give a valid measure of the magnitude of each state's base. The data for Maryland and District of Columbia collections separated using the personal income ratio.

XVII. **Severance Taxes**

Value of Oil Production Energy Information Administration, *Petroleum Marketing Monthly January 1999*, "Table 21: Domestic Crude Oil First Purchase Prices."

Energy Information Administration, *Petroleum Supply Annual 1997*, "Table 14: Production of Crude Oil by PAD District and State."

Value of Coal Production Energy Information Administration, *Coal Industry Annual 1999 Data Tables*, "Table 1: Coal Production by State." and "Table 80: Average Mine Price of Coal by State."

Value of Natural Gas Production Energy Information Administration, *Historical Natural Gas Annual 1999*, "Table 6: Wellhead Value and Marketed Production of Natural Gas by State, 1967-1999."

Value of Nonfuel Mineral Production Energy Information Administration, *Minerals Yearbook 1999*, "Table 5: Nonfuel Mineral Production in the United States, by State."

Methodology: Tax Base is the sum of the value of oil production, coal production, natural gas production and nonfuel mineral production.

XVIII. **All Other Taxes**

Personal Income U.S. Bureau of Economic Analysis, *Regional Accounts Data*, "Table SA-05: Personal Income by State, 1999."

Methodology: Tax Base is Personal Income. Tax revenue for All Other Taxes consists of the following categories of tax revenue from Census of Governments (see I. *State and Local Finance Data* above for source information): Other Selective Sales (T-29), Amusement Licenses (T-21), Alcohol Licenses (T-20), Public Utility Licenses (T-27), Occupational/Business Licenses (T-28), Other Licenses (T-19), Documentary and Stock Transfers (T-51), and Not Elsewhere Classified (T-99).

DATA SOURCES AND METHODOLOGY FOR REPRESENTATIVE EXPENDITURE SYSTEM (RES), 1999.

This methodological appendix spells out the details of the RES system, including all data sources, workload measures and adjustments used to obtain the 1999 results. For earlier methodologies see Robert Rafuse's *Representative Expenditures: Addressing the Neglected Dimension of Fiscal Capacity*, Advisory Commission on Intergovernmental Relations, M-174, December 1990.

The RES system provides normalized expenditure estimates for a given unit of public services provided. This involves several steps.

First, it is necessary to identify and define categories of expenditures that are principally influenced by factors other than state population. Six such categories were identified: elementary and secondary education, higher education, public welfare, health and hospitals, highways, and police and corrections. In 1999, these categories accounted for just under 71 percent of all direct general expenditures for state and local governments.

Next, it is necessary to define measurable "workload" factors--*other than the price of inputs*--that affect the cost of providing the service. For example, the workload measures for highway expenditures are the number of vehicle miles traveled, measured maintenance costs due to traffic, total lane miles, and measured maintenance costs due to time and exposure. When more than one workload measure is employed, a weighted average is used to calculate the final composite workload. In this example, based on engineering estimates, vehicle miles traveled is weighted 4.71 times more than total lane miles. In this way, workloads are constructed for each expenditure category.

The national total expenditure level is then multiplied by each workload factor in each tax to estimate what it would have cost the state to provide one workload-measure unit of services. This is done across all expenditure categories to create a total expenditure estimate. However, to fully determine the state's fiscal need index, it is necessary to adjust for input prices across states. In general, this is done by controlling for the prices of inputs used in the provision of public services; the particulars of this methodology are outlined below in the input-cost section.

For each state, per capita expenditures are summed to obtain total per capita expenditures. Indexing these to the national average (set to 100) gives each state an *index of fiscal need*—the primary index used in the RES system.

The remainder of this Appendix details the data sources and workloads used in the RES 1999 results.

1999 State and Local Expenditure Data

U.S. Bureau of the Census, Annual Survey of Government Finances.

Input-Cost Index Data

Earnings by Occupation and Education: 2000 Census. Available online:

<http://www.census.gov/hhes/income/earnings/earnings.html>

March 1999 State and Local Government Payroll Data by Function: Bureau of the Census, State and Local Government Employment and Payroll- 1999.

Methodology: The input-cost adjustment normalizes for cost differentials across states. The process used the 2000 Census (1999 data) to tabulate earnings by state by educational attainment for males aged 45-54 who are year-round, full-time workers. Next, state-by-state labor cost indexes were created controlling for education level by weighting each state's median earnings by education level by the national distribution of educational attainment. From this, an input-cost index for each state by function was constructed. This was done by annualizing the March payroll and then dividing this by total functional expenditures, so that (at the national level) each functional level had payroll costs as a percentage of the total costs. This payroll percentage was turned into a compensation percentage by dividing payroll percentages by 0.75, on the assumption that payroll represented 75 percent of total compensation. Finally, for each function, the compensation percentage was multiplied by the labor cost index by state and added to the non-compensation percentage of costs multiplied by 100.

For example,

Input Cost Index = $(\text{comp}\% \times \text{labindex}) + ((1 - \text{comp}\%) \times 100)$,

where

comp% = compensation as percentage of total function cost,

and

labindex = state's labor cost index.

Calculating Representative Expenditures

To calculate representative expenditures by function, multiply: (state's workload measure by function) * (total national direct general expenditure by function) * (state's input cost index by function). These numbers are then normalized so that total representative expenditures = actual direct general expenditures.

Data for Estimating Representative Expenditures

I. Public Welfare

Total 1999 Population: U.S. Census Bureau, Current Population Survey, "ST-99-3 State Population Estimates: Annual Time Series, July 1, 1990 to July 1, 1999."

Average of 1998-1999 Poverty Rates: U.S. Census Bureau, Current Population Survey, "Historical Poverty Table 19 "

Methodology:

Workload measure = State's share of total population in poverty.

II. Elementary and Secondary Education

Elementary and Secondary Age Population: U.S. Census Bureau, State Population Estimates, "Table ST-99-12: Population Estimates for the U.S. and States by Single Year of Age."

Percentage of People Under 18 Living in Poverty: U.S. Census Bureau, Current Population Survey, March Supplement, "Table 25: Poverty Status by State, 1999"

Fall 1999 Private School Enrollment by State: U.S. Department of Education, National Center for Education Statistics, *Digest of Education Statistics, 2000*. "Table 63: Private elementary and secondary schools, enrollment, teachers and high school graduates, by state, Fall 1999."

Methodology:

The overall ratios of elementary and secondary education population were used to divide total private school enrollment between elementary and secondary. The assumptions used by Rafuse--that cost per pupil for elementary students is 60 percent of that for secondary students and that children in poverty cost 25 percent more to educate--are used. Thus, the Education Cost Index = $[1 + (0.25 * \text{Under 18 Poverty Rate})] * [(0.6 * \text{Elementary public school enrollment}) + (\text{Secondary public school enrollment})]$.

Workload measure = State's share of education cost index.

III. Higher Education

1999 State Population Aged 14-17, 18-24, 25-34, and 35+: U.S. Census Bureau, State Population Estimates, "Table ST-99-12: Population Estimates for the U.S. and States by Single Year of Age."

Full-Time and Part-Time Students Enrolled in Institutions of Higher Education in Fall 1999, by Age Groups 14-17, 18-24, 25-34, 35+: U.S. Department of Education, National Center for Education Statistics, *Digest of Education Statistics*. "Table 175: Total fall enrollment in degree-granting institutions, by attendance status, sex, and age: 1970-2000."

Assumed three part-time students = 1 full-time equivalent (FTE).

Methodology: Determined estimated college population by weighting state's population of each group by national percentage of each group enrolled in institutions of higher education.

Workload measure = State's share of estimated college population.

IV. **Health and Hospitals**

Total 1999 Population U.S. Census Bureau, Current Population Survey, "ST-99-3 State Population Estimates: Annual Time Series, July 1, 1990 to July 1, 1999."

Average Income of the Bottom (Fifth) and Next-to-Bottom (Fourth) Quintile of Families, by State: Economic Policy Institute/Center on Budget and Policy Priorities, *Pulling Apart: A State-by-State Analysis of Income Trends, January 2000* Appendix Table 5.

1999 Number of Disabled Workers by State: Social Security Administration "Table 4: Number of OASDI beneficiaries with benefits in current-payment status, by type of benefit, by sex of beneficiaries aged 65 and older, and by State and County, December 1999."

Methodology: Instead of using the percentage of people under 150 percent of poverty, which was used in the earlier studies, the nation's income average among the fourth and fifth quintiles was taken as a percent of the states' average. This percentage was then multiplied by the state's share of population to yield the final measure of poverty for the lowest two quintiles by state.

For example,

State's share of low-income families = $[(\text{nation's avg5} + \text{nation's avg4})/2] / [(\text{state's avg5} + \text{states's avg4})/2] * (\text{state's share of population})$,

where

avg5 = the average of the bottom quintile, and

avg4 = the average of the next-to-bottom quintile.

Workload measure = Equally weighted average of state's share of total population, state's share of work-disabled population, and state's share of low-income families.

V. **Highways**

1999 Annual Vehicle-Miles of Travel: Federal Highway Administration, *Highway Statistics 1999*: "Table VM-2A: Annual Vehicle-Miles of Travel 1999."

1999 Lane Mileage: Federal Highway Administration, *Highway Statistics 1999*: "Table HM-60: Estimated Lane Mileage by Functional System 1999."

Methodology:

Workload measure = (82.5% * State's share of Vehicle Miles) + (17.5% * State's share of Lane Mileage).

Weightings based on GAO Report Cited in Rafuse study.

VI. **Police and Corrections**

Total 1999 Population U.S. Census Bureau, Current Population Survey, "ST-99-3 State Population Estimates: Annual Time Series, July 1, 1990 to July 1, 1999."

State Population Aged 18-24: U.S. Census Bureau, State Population Estimates, Table ST-99-12: Population Estimates for the U.S. and States by Single Year of Age.

1999 Number of Murders by State: Federal Bureau of Investigation, *1999 Crime in the United States* "Table 5: Index of Crime: Region, Geographic Division, and State."

Methodology:

Workload measure = Equally weighted average of state's share of total population, state's share of population aged 18-24, and state's share of murders.

VII. **Other Categories of Expenditures: Environment and Housing, Interest on General Debt, Governmental Administration, and All Other Direct General Expenditures**

Methodology: Workload Measure defined as state's share of total 1999 U.S. population

Summary Data: Representative Tax System

State	1999 State Population	1999 Tax Base: RTS (\$ millions)	1999 Tax Capacity (\$ millions)	1999 Capacity per capita (\$/person)	1999 Per Capita Capacity Index	1999 Tax Revenue (\$ millions)	1999 Revenue per capita (\$/person)	1999 Tax Effort Index	State Rank
Alabama	4,369,862	n/a	10,740.78	2,457.92	82	8,766.47	2,006.12	82	46
Alaska	619,500	n/a	2,027.92	3,273.47	109	1,765.48	2,849.85	87	41
Arizona	4,778,332	n/a	14,074.01	2,945.38	98	12,238.17	2,561.18	87	42
Arkansas	2,551,373	n/a	6,212.00	2,434.77	81	5,641.15	2,211.03	91	37
California	33,145,121	n/a	109,976.89	3,318.04	111	104,962.64	3,166.76	95	24
Colorado	4,056,133	n/a	12,728.89	3,138.18	105	12,110.45	2,985.71	95	27
Connecticut	3,282,031	n/a	12,521.27	3,815.10	127	14,888.47	4,536.36	119	3
Delaware	753,538	n/a	2,789.08	3,701.31	123	2,471.24	3,279.52	89	40
D.C.	519,000	n/a	1,977.40	3,810.02	127	2,973.58	5,729.45	150	1
Florida	15,111,244	n/a	46,760.91	3,094.45	103	40,258.34	2,664.13	86	43
Georgia	7,788,240	n/a	22,962.64	2,948.37	98	21,500.35	2,760.62	94	30
Hawaii	1,185,497	n/a	4,136.86	3,489.56	116	3,913.56	3,301.20	95	28
Idaho	1,251,700	n/a	3,152.72	2,518.75	84	3,038.83	2,427.76	96	23
Illinois	12,128,370	n/a	37,720.72	3,110.12	104	37,966.60	3,130.40	101	16
Indiana	5,942,901	n/a	16,704.33	2,810.80	94	15,576.32	2,621.00	93	32
Iowa	2,869,413	n/a	8,238.97	2,871.31	96	7,671.50	2,673.54	93	33
Kansas	2,654,052	n/a	7,352.72	2,770.38	92	7,292.93	2,747.85	99	17
Kentucky	3,960,825	n/a	10,045.15	2,536.13	85	9,759.39	2,463.98	97	22
Louisiana	4,372,035	n/a	10,810.58	2,472.67	82	10,528.71	2,408.19	97	21
Maine	1,253,040	n/a	3,471.67	2,770.60	92	4,082.28	3,257.90	118	5
Maryland	5,171,634	n/a	16,081.84	3,109.62	104	16,556.96	3,201.50	103	12
Massachusetts	6,175,169	n/a	21,066.64	3,411.51	114	22,270.39	3,606.44	106	11
Michigan	9,863,775	n/a	29,174.16	2,957.71	99	29,907.05	3,032.01	103	13
Minnesota	4,775,508	n/a	15,313.24	3,206.62	107	17,190.72	3,599.77	112	8
Mississippi	2,768,619	n/a	6,152.76	2,222.32	74	6,088.04	2,198.95	99	18
Missouri	5,468,338	n/a	15,289.91	2,796.08	93	14,030.92	2,565.85	92	34
Montana	882,779	n/a	2,482.29	2,811.90	94	2,040.70	2,311.67	82	45
Nebraska	1,666,028	n/a	4,913.92	2,949.48	98	4,622.68	2,774.67	94	29
Nevada	1,809,253	n/a	7,000.64	3,869.35	129	5,290.41	2,924.09	76	51
New Hampshire	1,201,134	n/a	4,097.71	3,411.53	114	3,110.34	2,589.50	76	50
New Jersey	8,143,412	n/a	28,000.88	3,438.47	115	31,574.98	3,877.36	113	7
New Mexico	1,739,844	n/a	4,535.85	2,607.05	87	4,469.95	2,569.17	99	19
New York	18,196,601	n/a	57,622.95	3,166.69	106	82,160.58	4,515.16	143	2
North Carolina	7,650,789	n/a	22,185.82	2,899.81	97	20,271.59	2,649.61	91	36
North Dakota	633,666	n/a	1,819.64	2,871.60	96	1,664.10	2,626.15	91	35
Ohio	11,256,654	n/a	31,548.41	2,802.65	93	32,306.15	2,869.96	102	14
Oklahoma	3,358,044	n/a	7,936.19	2,363.34	79	7,769.63	2,313.74	98	20
Oregon	3,316,154	n/a	10,678.94	3,220.28	107	8,537.90	2,574.64	80	47
Pennsylvania	11,994,016	n/a	33,100.78	2,759.77	92	35,194.26	2,934.32	106	10
Rhode Island	990,819	n/a	2,692.24	2,717.18	91	3,196.46	3,226.08	119	4
South Carolina	3,885,736	n/a	10,047.42	2,585.72	86	9,065.71	2,333.07	90	39
South Dakota	733,133	n/a	2,103.09	2,868.64	96	1,651.50	2,252.66	79	48
Tennessee	5,483,535	n/a	15,163.78	2,765.33	92	11,864.56	2,163.67	78	49
Texas	20,044,141	n/a	54,246.08	2,706.33	90	49,225.72	2,455.87	91	38
Utah	2,129,836	n/a	5,749.58	2,699.54	90	5,470.26	2,568.40	95	26
Vermont	593,740	n/a	1,754.15	2,954.40	99	1,785.31	3,006.88	102	15
Virginia	6,872,912	n/a	20,943.52	3,047.26	102	19,557.95	2,845.66	93	31
Washington	5,756,361	n/a	19,018.59	3,303.93	110	18,115.65	3,147.07	95	25
West Virginia	1,806,928	n/a	3,884.40	2,149.73	72	4,276.66	2,366.81	110	9
Wisconsin	5,250,446	n/a	15,180.18	2,891.22	96	17,403.48	3,314.67	115	6
Wyoming	479,602	n/a	1,589.30	3,313.79	111	1,357.66	2,830.81	85	44
Totals	272,690,813	n/a	817,402.35	2,997.54	100	815,434.75	2,990.33	100	
RTS rate	see individual bases								

Summary Data: Capacity

State	1999 State Population	1999 General Sales Tax Capacity (\$ millions)	1999 Motor Fuels Tax Capacity (\$ millions)	1999 Alcohol Tax Capacity (\$ millions)	1999 Tobacco Tax Capacity (\$ millions)	1999 Insurance Tax Capacity (\$ millions)	1999 Public	1999	
							Utility Tax Capacity (\$ millions)	1999 Pari-Mutual Tax Capacity (\$ millions)	Amusement Tax Capacity (\$ millions)
Alabama	4,369,862	2,744.77	593.65	57.43	161.73	113.68	284.46	5.68	19.06
Alaska	619,500	410.48	68.26	11.54	16.37	18.39	40.93	0.00	7.37
Arizona	4,778,332	3,705.40	547.65	85.04	107.18	152.97	291.31	5.68	99.36
Arkansas	2,551,373	1,590.84	372.20	32.28	97.96	68.84	160.43	5.02	10.66
California	33,145,121	25,639.43	3,147.60	494.94	578.89	1,030.78	1,770.75	50.73	471.96
Colorado	4,056,133	3,529.03	437.28	72.93	117.95	160.92	255.97	4.22	92.84
Connecticut	3,282,031	2,555.61	305.28	51.99	91.19	210.08	229.20	6.95	101.50
Delaware	753,538	650.10	84.27	15.53	38.92	67.88	53.25	3.16	11.06
District of Columbi	519,000	386.22	31.56	14.56	10.25	43.75	75.41	0.00	5.04
Florida	15,111,244	12,978.76	1,613.54	280.99	493.38	566.18	977.57	35.75	321.38
Georgia	7,788,240	6,044.33	1,116.77	120.07	273.63	227.51	514.79	0.00	60.75
Hawaii	1,185,497	1,158.05	80.10	19.25	14.72	38.09	70.29	0.00	15.19
Idaho	1,251,700	907.30	161.03	19.98	33.93	38.70	69.60	0.74	6.80
Illinois	12,128,370	8,471.32	1,160.67	194.20	327.55	522.58	781.09	23.23	138.69
Indiana	5,942,901	4,250.89	769.16	81.45	296.12	192.93	373.87	3.27	92.77
Iowa	2,869,413	1,889.64	378.13	39.69	99.77	116.08	174.01	1.41	37.42
Kansas	2,654,052	1,748.63	328.63	33.79	84.75	97.16	189.87	2.44	17.42
Kentucky	3,960,825	2,530.53	537.00	49.13	248.41	95.83	229.96	13.27	25.35
Louisiana	4,372,035	2,824.20	509.03	75.33	165.21	134.73	296.37	8.37	83.35
Maine	1,253,040	896.07	153.17	20.03	40.50	34.22	77.33	1.46	11.91
Maryland	5,171,634	3,777.62	533.77	76.13	138.14	183.63	324.79	11.94	51.21
Massachusetts	6,175,169	4,789.15	575.70	107.21	140.80	328.65	407.54	8.77	64.97
Michigan	9,863,775	7,381.20	1,106.09	145.53	304.53	341.18	620.65	8.77	98.02
Minnesota	4,775,508	3,650.53	559.33	80.07	144.25	175.66	289.73	1.52	56.62
Mississippi	2,768,619	1,585.09	398.71	41.22	109.29	72.13	164.93	0.00	53.77
Missouri	5,468,338	3,812.98	741.57	85.95	240.76	185.67	339.93	0.00	67.28
Montana	882,779	598.94	126.15	15.70	27.82	22.95	53.87	0.23	2.21
Nebraska	1,666,028	1,152.67	232.56	25.85	51.83	75.26	106.96	2.36	10.99
Nevada	1,809,253	2,528.91	216.11	48.72	65.78	52.66	116.76	10.57	59.85
New Hampshire	1,201,134	1,234.79	141.96	34.15	76.82	48.09	83.36	5.13	15.29
New Jersey	8,143,412	6,477.56	880.28	125.13	195.16	396.44	625.16	25.84	73.53
New Mexico	1,739,844	1,262.28	249.53	28.51	39.40	42.08	97.63	2.08	26.08
New York	18,196,601	12,551.00	1,240.53	246.83	435.94	762.54	1,232.40	57.79	241.78
North Carolina	7,650,789	5,940.27	925.18	105.36	331.64	254.22	525.74	0.00	74.68
North Dakota	633,666	473.18	96.99	11.01	18.11	20.99	40.18	1.86	6.90
Ohio	11,256,654	7,839.05	1,221.07	158.21	446.79	374.73	741.98	13.21	100.55
Oklahoma	3,358,044	1,987.15	463.06	40.24	140.97	88.91	191.58	4.58	25.69
Oregon	3,316,154	2,675.33	312.36	54.05	97.78	101.11	191.80	2.08	37.49
Pennsylvania	11,994,016	8,022.79	1,178.18	163.43	414.63	458.80	710.97	23.98	100.99
Rhode Island	990,819	579.11	86.23	16.76	32.72	36.26	58.20	2.18	9.66
South Carolina	3,885,736	2,692.74	527.58	65.62	159.07	110.93	268.97	0.00	46.32
South Dakota	733,133	526.23	104.35	11.73	23.49	26.66	42.10	0.80	12.16
Tennessee	5,483,535	4,127.52	701.52	73.38	237.88	165.30	357.97	0.00	48.55
Texas	20,044,141	13,923.08	2,404.34	310.68	501.34	649.15	1,295.88	13.15	163.15
Utah	2,129,836	1,558.81	239.75	17.77	34.04	56.43	116.91	0.00	17.52
Vermont	593,740	445.34	74.13	10.01	20.89	19.85	40.73	0.00	10.06
Virginia	6,872,912	5,009.20	837.88	95.97	262.20	225.46	432.54	2.55	58.38
Washington	5,756,361	4,158.06	592.97	87.70	117.93	166.50	325.92	3.33	71.15
West Virginia	1,806,928	1,028.09	210.10	21.69	77.85	42.44	102.76	4.61	12.76
Wisconsin	5,250,446	3,731.13	600.36	100.59	168.69	191.43	305.14	3.24	60.52
Wyoming	479,602	271.85	121.09	8.34	19.92	13.31	36.37	0.25	1.64
Totals	272,690,813	200,626.75	30,094.42	4,183.67	8,374.87	9,620.71	17,170.34	382.17	3,291.50

Summary Data: Capacity

State	1999 State Population	1999 Motor Vehicle License Tax Capacity (\$ millions)	1999 Motor Vehicle Operator License Tax Capacity (\$ millions)	1999 Hunting and Fishing License Tax Capacity (\$ millions)	1999 Corporate License Tax Capacity (\$ millions)	1999 Personal Income Tax Capacity (\$ millions)	1999 Corporate Income Tax Capacity (\$ millions)	1999 Tax Property Capacity (\$ millions)	1999 Estate and Gift Tax Capacity (\$ millions)	1999 Severance Tax Capacity (\$ millions)	1999 Other Tax Capacity (\$ millions)
Alabama	4,369,862	279.88	23.86	12.94	71.27	2,280.71	417.33	2,951.90	74.62	78.27	569.55
Alaska	619,500	40.26	3.18	14.04	11.90	461.09	57.69	616.36	3.95	145.61	100.48
Arizona	4,778,332	238.99	22.52	16.77	98.90	2,948.14	501.52	4,393.53	115.33	69.27	674.43
Arkansas	2,551,373	127.66	13.33	21.32	51.84	1,251.51	247.29	1,767.93	43.48	32.11	317.32
California	33,145,121	1,857.19	143.32	63.76	516.26	23,967.63	3,834.80	39,644.36	1,014.54	176.30	5,573.64
Colorado	4,056,133	266.40	20.59	24.61	130.06	3,213.40	574.39	2,958.76	86.83	68.84	713.88
Connecticut	3,282,031	196.79	16.38	5.24	80.00	3,279.54	566.54	3,925.38	158.35	2.31	738.93
Delaware	753,538	44.08	3.81	1.08	25.74	606.99	221.30	801.80	30.85	0.27	128.99
District of Columbi	519,000	15.90	2.42	0.00	16.20	477.76	203.41	554.17	22.04	0.00	118.71
Florida	15,111,244	807.94	84.71	38.59	635.71	10,440.60	1,482.07	12,903.06	650.30	48.69	2,401.70
Georgia	7,788,240	495.78	37.41	27.68	196.15	5,102.38	1,032.70	6,318.85	156.24	41.20	1,196.40
Hawaii	1,185,497	51.35	5.20	0.26	30.20	730.80	107.38	1,598.38	29.03	2.10	186.47
Idaho	1,251,700	81.38	6.02	23.59	28.08	651.11	106.24	832.55	13.27	10.53	161.89
Illinois	12,128,370	677.85	54.19	28.19	309.64	9,308.77	1,816.49	11,329.94	398.79	48.92	2,128.62
Indiana	5,942,901	391.13	27.16	21.67	120.25	3,705.73	735.65	4,623.33	105.12	35.30	878.54
Iowa	2,869,413	224.41	13.47	21.31	62.45	1,701.63	347.64	2,664.29	38.19	12.35	417.07
Kansas	2,654,052	157.12	12.98	12.78	53.79	1,652.99	309.27	2,139.31	62.45	50.49	398.86
Kentucky	3,960,825	197.30	18.38	21.97	73.93	2,108.56	413.15	2,805.21	56.61	101.75	518.83
Louisiana	4,372,035	246.74	19.07	26.15	101.12	2,205.36	413.38	2,715.35	88.74	329.68	568.42
Maine	1,253,040	66.89	6.33	7.89	31.77	719.19	115.68	1,089.07	23.81	2.39	173.98
Maryland	5,171,634	274.16	22.10	14.61	132.13	4,155.35	534.36	4,719.01	179.82	10.50	942.57
Massachusetts	6,175,169	379.26	30.57	9.76	157.61	5,677.13	971.94	5,952.50	238.86	4.87	1,221.36
Michigan	9,863,775	589.76	47.39	63.99	221.23	6,775.76	1,268.12	8,373.92	209.13	54.86	1,564.03
Minnesota	4,775,508	299.52	20.03	42.09	122.69	3,648.77	695.92	4,572.35	84.72	38.75	830.69
Mississippi	2,768,619	163.43	12.30	12.74	43.37	1,206.46	221.70	1,692.16	37.78	14.08	323.59
Missouri	5,468,338	316.13	26.49	43.02	113.01	3,464.15	682.61	4,181.87	137.54	32.94	818.02
Montana	882,779	70.98	4.53	21.48	26.56	444.06	63.21	853.31	10.71	28.68	110.92
Nebraska	1,666,028	109.79	8.28	14.04	42.44	1,073.23	199.55	1,514.28	33.35	4.18	256.30
Nevada	1,809,253	85.29	8.90	6.22	54.25	1,448.97	214.97	1,632.35	65.06	74.42	310.82
New Hampshire	1,201,134	77.08	6.33	7.10	30.39	883.31	133.12	1,083.69	26.39	1.52	209.19
New Jersey	8,143,412	422.45	38.54	9.35	281.28	6,924.89	1,198.66	8,429.21	248.55	7.07	1,641.77
New Mexico	1,739,844	113.24	8.41	8.50	30.34	870.12	116.79	1,262.74	31.64	130.75	215.73
New York	18,196,601	754.54	73.45	44.78	586.98	15,201.14	3,187.24	16,698.52	791.87	25.18	3,490.44
North Carolina	7,650,789	412.43	38.23	19.82	159.20	4,821.02	1,000.37	6,248.91	167.81	18.29	1,142.65
North Dakota	633,666	49.46	3.17	10.06	13.31	347.87	60.07	553.54	5.87	21.56	85.50
Ohio	11,256,654	733.22	55.44	39.04	217.91	7,346.54	1,431.94	8,658.89	389.38	52.03	1,728.45
Oklahoma	3,358,044	208.35	16.01	14.05	72.83	1,662.14	278.98	2,117.92	68.65	114.86	440.21
Oregon	3,316,154	214.68	16.92	40.28	79.28	2,188.71	361.42	3,734.69	58.90	7.67	504.42
Pennsylvania	11,994,016	650.17	58.55	71.10	220.32	8,057.38	1,501.91	9,115.05	326.43	79.14	1,946.95
Rhode Island	990,819	53.09	4.75	1.50	29.55	644.17	110.98	831.07	32.20	0.58	163.24
South Carolina	3,885,736	211.86	19.04	14.32	81.96	2,128.64	400.52	2,719.76	72.16	13.78	514.14
South Dakota	733,133	55.97	3.74	12.68	16.10	416.91	90.29	641.23	7.92	6.78	103.96
Tennessee	5,483,535	316.44	28.60	34.01	75.29	3,290.76	632.41	4,165.16	92.40	20.29	796.29
Texas	20,044,141	953.72	92.53	54.92	375.96	12,483.98	2,509.27	14,533.75	374.81	564.87	3,041.50
Utah	2,129,836	111.29	9.82	20.27	49.02	1,223.32	233.07	1,694.85	27.85	62.06	276.80
Vermont	593,740	36.73	3.44	5.62	18.87	375.49	57.01	521.55	25.02	1.73	87.68
Virginia	6,872,912	416.71	32.59	27.03	154.67	5,154.87	869.47	5,973.47	202.00	38.06	1,150.47
Washington	5,756,361	350.00	28.46	29.93	126.50	4,494.62	677.33	6,696.80	98.18	17.42	975.78
West Virginia	1,806,928	96.65	8.86	9.30	26.20	798.50	140.64	955.04	23.22	111.05	214.66
Wisconsin	5,250,446	311.84	25.81	68.26	108.67	3,513.69	646.95	4,417.61	104.21	8.23	813.82
Wyoming	479,602	38.76	2.51	9.53	14.13	327.89	39.96	468.07	17.43	125.77	72.49
Totals	272,690,813	15,342.02	1,290.11	1,169.23	6,362.83	189,308.85	33,922.37	241,646.81	7,519.38	3,135.15	43,961.16

Summary Data: Revenue

State	1999 State Population	1999 General	1999 Motor	1999 Alcohol Tax Revenue (\$ millions)	1999 Tobacco Tax Revenue (\$ millions)	1999 Insurance Tax Revenue (\$ millions)	1999 Public	1999 Pari-Mutuel Tax Revenue (\$ millions)	1999
		Sales Tax Revenue (\$ millions)	Fuels Tax Revenue (\$ millions)				Utilities Tax Revenue (\$ millions)		Amusement Tax Revenue (\$ millions)
Alabama	4,369,862	2,740.49	538.31	169.64	83.01	188.43	484.45	3.82	0.09
Alaska	619,500	126.24	38.01	12.16	51.79	28.39	3.69	0.00	2.19
Arizona	4,778,332	4,294.02	584.75	48.15	162.84	151.88	149.22	2.95	0.72
Arkansas	2,551,373	2,019.26	380.09	29.43	94.59	68.16	75.51	6.23	0.22
California	33,145,121	27,736.14	3,034.05	270.99	899.89	1,263.89	1,995.14	64.08	0.00
Colorado	4,056,133	3,381.21	515.77	26.39	69.75	120.61	108.13	6.11	72.99
Connecticut	3,282,031	3,218.06	544.67	40.76	130.54	177.63	167.70	11.03	291.03
Delaware	753,538	0.00	103.12	10.53	24.46	51.13	25.96	0.21	0.00
District of Columbi	519,000	592.72	30.97	4.52	17.11	25.67	180.35	0.00	0.00
Florida	15,111,244	14,464.45	2,093.59	577.40	453.90	336.34	1,998.99	50.78	0.00
Georgia	7,788,240	7,113.32	566.40	257.79	92.50	230.46	161.86	0.00	0.00
Hawaii	1,185,497	1,447.28	134.26	37.14	42.28	54.04	149.19	0.00	0.00
Idaho	1,251,700	701.66	212.49	17.06	28.49	52.32	12.61	0.00	0.00
Illinois	12,128,370	6,818.07	1,514.05	101.92	573.30	218.19	1,943.17	37.05	375.33
Indiana	5,942,901	3,308.19	663.94	35.26	89.89	157.14	6.14	3.67	405.93
Iowa	2,869,413	1,771.92	340.77	17.13	98.31	114.35	14.92	3.35	153.76
Kansas	2,654,052	2,153.93	326.00	69.76	54.55	78.26	102.65	4.12	0.98
Kentucky	3,960,825	2,087.74	444.70	21.81	17.67	212.76	147.58	26.76	0.24
Louisiana	4,372,035	4,083.59	536.58	55.64	85.69	240.05	141.28	5.41	462.03
Maine	1,253,040	828.64	172.98	12.43	78.36	41.87	0.62	4.67	0.00
Maryland	5,171,634	2,299.61	680.06	24.04	128.79	178.08	293.29	0.72	10.10
Massachusetts	6,175,169	3,269.83	636.55	61.45	284.44	336.37	0.00	8.27	6.52
Michigan	9,863,775	7,230.37	1,074.82	134.15	615.45	199.46	50.92	13.29	5.99
Minnesota	4,775,508	3,434.98	580.83	60.39	184.89	179.44	52.30	0.88	62.76
Mississippi	2,768,619	2,230.31	403.44	43.18	56.98	111.67	31.19	0.00	187.34
Missouri	5,468,338	3,925.72	665.50	24.80	130.60	216.58	331.53	0.00	164.66
Montana	882,779	0.00	160.49	16.10	14.08	38.85	16.55	0.13	37.85
Nebraska	1,666,028	1,028.50	264.94	16.79	47.08	34.50	44.45	0.70	6.32
Nevada	1,809,253	1,940.62	300.05	17.25	64.00	116.92	73.74	0.00	633.80
New Hampshire	1,201,134	0.00	119.65	11.41	73.77	57.32	56.58	3.64	1.83
New Jersey	8,143,412	5,054.44	483.23	86.20	417.55	292.64	1,096.47	0.00	326.46
New Mexico	1,739,844	1,812.18	247.19	36.56	24.75	81.39	40.90	0.70	2.89
New York	18,196,601	15,257.21	505.23	195.67	696.19	716.58	2,093.27	36.92	0.69
North Carolina	7,650,789	4,400.28	1,145.97	203.73	44.69	291.20	344.32	0.00	0.00
North Dakota	633,666	380.25	104.89	5.33	23.03	20.98	32.15	0.00	11.15
Ohio	11,256,654	7,001.95	1,377.97	93.84	298.10	356.86	696.46	16.53	0.00
Oklahoma	3,358,044	2,313.78	384.44	61.83	77.76	143.58	91.29	4.37	8.43
Oregon	3,316,154	0.00	405.54	11.82	193.81	54.13	118.21	1.20	0.11
Pennsylvania	11,994,016	6,812.20	746.78	168.65	330.42	432.18	762.44	30.18	0.69
Rhode Island	990,819	561.19	119.40	9.41	61.47	31.64	66.59	5.81	0.00
South Carolina	3,885,736	2,423.29	351.00	140.52	30.15	79.72	92.94	0.00	34.76
South Dakota	733,133	563.52	107.52	10.69	20.42	35.05	2.87	1.76	0.02
Tennessee	5,483,535	5,543.11	769.91	91.24	84.95	257.22	53.15	0.00	0.00
Texas	20,044,141	16,096.65	2,592.32	480.47	624.07	751.17	1,174.81	13.34	22.96
Utah	2,129,836	1,763.94	312.71	24.23	50.46	77.66	68.78	0.00	0.00
Vermont	593,740	205.63	56.62	13.87	13.57	20.40	9.17	0.00	0.00
Virginia	6,872,912	3,094.10	794.80	113.41	50.34	244.91	526.60	0.00	0.11
Washington	5,756,361	8,325.98	718.25	159.39	278.49	238.99	553.66	1.91	0.00
West Virginia	1,806,928	897.47	237.13	8.35	33.08	97.94	220.49	7.95	0.00
Wisconsin	5,250,446	3,440.14	909.08	41.82	266.82	105.68	294.83	3.39	0.57
Wyoming	479,602	432.63	62.62	1.16	5.79	10.04	11.26	0.29	0.00
Totals	272,690,813	200,626.75	30,094.42	4,183.67	8,374.87	9,620.71	17,170.34	382.17	3,291.50

Summary Data: Revenue

State	1999 State Population	1999 Motor Vehicle License Tax Revenue (\$ millions)	1999 Motor Vehicle Operator Tax Revenue (\$ millions)	1999 Hunting and Fishing License Tax Revenue (\$ millions)	1999 Corporate License Tax Revenue (\$ millions)	1999 Personal Income Tax Revenue (\$ millions)	1999 Corporate Income Tax Revenue (\$ millions)	1999 Property Tax Revenue (\$ millions)	1999 Estate and Gift Tax Revenue (\$ millions)	1999 Severance Tax Revenue (\$ millions)	1999 Other Tax Revenue (\$ millions)
Alabama	4,369,862	204.72	16.62	13.48	122.62	2,044.78	233.02	1,191.79	62.78	50.38	637.94
Alaska	619,500	43.95	0.00	21.64	1.42	0.00	211.81	727.81	1.73	426.02	67.71
Arizona	4,778,332	144.06	12.96	15.28	7.11	2,098.35	545.39	3,584.16	89.09	0.00	347.26
Arkansas	2,551,373	106.72	7.46	19.72	11.44	1,433.85	212.21	966.75	32.57	10.24	167.11
California	33,145,121	1,662.75	141.11	60.01	32.82	30,732.36	5,459.20	25,424.96	877.90	33.74	5,271.22
Colorado	4,056,133	197.42	11.94	53.51	4.94	3,354.87	301.04	3,413.61	65.39	33.98	372.85
Connecticut	3,282,031	225.33	29.65	4.00	12.50	3,609.99	474.51	5,174.84	250.17	0.00	522.67
Delaware	753,538	30.29	0.14	0.76	459.86	813.72	232.53	348.52	27.06	0.00	342.34
District of Columbi	519,000	17.93	1.51	0.00	3.68	952.16	217.60	679.55	26.25	0.00	223.29
Florida	15,111,244	910.36	113.04	26.81	126.46	0.00	1,266.96	13,900.95	649.52	67.10	3,222.24
Georgia	7,788,240	217.90	40.31	18.88	34.59	5,696.76	793.17	5,422.82	111.19	0.00	762.72
Hawaii	1,185,497	106.35	0.33	0.18	2.61	1,068.97	52.41	594.56	28.74	0.00	193.87
Idaho	1,251,700	107.81	5.67	23.54	1.16	847.02	96.15	815.66	11.13	4.55	112.84
Illinois	12,128,370	893.31	59.34	20.64	121.35	7,247.52	2,103.93	14,099.97	346.98	0.00	1,537.16
Indiana	5,942,901	141.54	0.00	14.15	4.83	4,214.57	989.63	5,177.13	148.71	0.51	219.79
Iowa	2,869,413	325.23	10.62	18.03	32.87	1,754.70	234.54	2,532.74	72.84	0.00	180.66
Kansas	2,654,052	146.96	12.03	14.99	24.82	1,696.28	253.84	2,115.02	70.24	49.28	118.71
Kentucky	3,960,825	211.59	6.63	16.79	173.47	3,221.02	312.07	1,666.33	81.48	174.78	888.64
Louisiana	4,372,035	107.32	8.74	14.11	300.62	1,535.65	286.32	1,620.13	95.97	350.70	602.00
Maine	1,253,040	82.27	5.54	11.86	3.11	1,020.01	147.49	1,546.86	29.77	0.00	75.60
Maryland	5,171,634	177.56	21.22	9.91	11.38	6,563.47	404.97	4,144.06	126.17	0.00	1,483.68
Massachusetts	6,175,169	234.12	59.31	6.92	21.69	8,036.59	1,249.67	7,300.56	173.87	0.00	584.16
Michigan	9,863,775	771.70	43.57	47.67	11.99	7,475.91	2,413.62	8,810.59	174.89	24.21	816.04
Minnesota	4,775,508	596.70	27.62	44.61	4.11	5,306.24	779.18	4,458.85	58.13	2.16	1,358.64
Mississippi	2,768,619	109.47	21.40	12.71	71.70	983.05	229.50	1,389.92	30.77	19.26	159.57
Missouri	5,468,338	264.22	21.49	29.46	102.11	3,855.77	276.52	3,305.36	118.67	0.03	597.92
Montana	882,779	63.92	5.49	28.64	1.08	483.03	89.62	891.13	18.30	74.19	101.22
Nebraska	1,666,028	94.35	8.32	11.72	5.94	1,071.88	135.03	1,567.01	17.45	0.76	266.49
Nevada	1,809,253	111.19	11.77	6.18	19.46	0.00	0.00	1,261.14	41.47	33.19	661.55
New Hampshire	1,201,134	61.38	8.27	6.87	4.14	63.13	255.82	2,014.40	49.37	0.00	322.61
New Jersey	8,143,412	363.60	31.55	10.46	149.43	6,353.98	1,333.96	14,336.03	423.02	0.00	826.20
New Mexico	1,739,844	132.61	7.40	14.88	2.29	809.57	163.96	587.85	21.91	269.94	213.99
New York	18,196,601	702.41	84.60	32.40	73.12	26,045.07	5,827.19	24,758.69	1,071.46	0.00	4,056.58
North Carolina	7,650,789	425.46	81.80	21.04	227.00	6,586.15	920.58	4,350.64	182.85	1.95	1,050.48
North Dakota	633,666	39.83	3.31	6.62	0.00	181.98	93.60	497.22	7.42	100.11	155.72
Ohio	11,256,654	685.40	39.22	31.83	394.45	10,288.39	751.57	9,334.35	141.46	12.17	786.29
Oklahoma	3,358,044	579.53	6.84	15.02	38.53	2,070.45	187.31	1,237.65	88.80	210.21	252.43
Oregon	3,316,154	340.83	20.44	30.71	5.98	3,709.59	324.39	2,558.19	47.98	49.56	664.91
Pennsylvania	11,994,016	735.84	51.86	45.80	1,116.33	8,846.07	1,537.72	9,659.06	760.70	0.00	3,155.49
Rhode Island	990,819	52.58	0.41	0.72	12.22	762.78	66.32	1,285.11	46.85	0.00	114.04
South Carolina	3,885,736	113.04	15.03	12.32	37.16	2,298.23	257.49	2,475.95	57.19	0.00	662.51
South Dakota	733,133	48.93	1.35	14.25	1.89	0.00	50.82	617.29	26.43	3.18	145.41
Tennessee	5,483,535	297.35	36.72	135.66	323.38	160.18	571.43	2,684.03	89.13	0.80	692.04
Texas	20,044,141	1,136.96	98.55	56.44	2,127.76	0.00	0.00	18,804.96	256.28	705.25	4,281.04
Utah	2,129,836	78.15	5.79	19.37	1.52	1,461.30	180.14	1,191.69	8.24	14.51	213.39
Vermont	593,740	33.65	3.75	6.26	1.27	383.45	49.70	765.69	23.36	0.00	198.76
Virginia	6,872,912	399.60	27.58	20.29	27.53	6,087.86	414.39	5,757.55	154.08	1.82	1,840.19
Washington	5,756,361	393.19	27.65	25.81	13.17	0.00	0.00	5,763.41	69.70	62.32	1,483.37
West Virginia	1,806,928	81.68	4.47	15.36	7.90	919.95	263.12	811.77	27.33	153.36	486.90
Wisconsin	5,250,446	276.68	27.33	58.84	59.92	5,162.24	670.96	5,524.61	116.90	2.46	440.95
Wyoming	479,602	56.33	2.38	22.09	6.10	0.00	0.00	522.70	9.73	192.44	21.98
Totals	272,690,813	15,342.02	1,290.11	1,169.23	6,362.83	189,308.85	33,922.37	239,671.60	7,519.38	3,135.15	43,961.16

General Sales and Gross Receipts

State	1999 State Population	1999 Total Retail Sales and Gross Receipts Base (\$ millions)	1999 Tax Capacity (\$ millions)	1999 Capacity per capita (\$/person)	1999 Per Capita Capacity Index	1999 Tax Revenue (\$ millions)	1999 Revenue per capita (\$/person)	1999 Tax Effort Index
Alabama	4,369,862	40,789.6	2,744.77	628.11	85	2,740.5	627.13	100
Alaska	619,500	6,100.1	410.48	662.60	90	126.2	203.77	31
Arizona	4,778,332	55,065.4	3,705.40	775.46	105	4,294.0	898.64	116
Arkansas	2,551,373	23,641.3	1,590.84	623.52	85	2,019.3	791.44	127
California	33,145,121	381,023.9	25,639.43	773.55	105	27,736.1	836.81	108
Colorado	4,056,133	52,444.5	3,529.03	870.05	118	3,381.2	833.60	96
Connecticut	3,282,031	37,978.6	2,555.61	778.67	106	3,218.1	980.51	126
Delaware	753,538	9,661.0	650.10	862.73	117	0.0	0.00	0
District of Columbia	519,000	5,739.5	386.22	744.16	101	592.7	1,142.04	153
Florida	15,111,244	192,875.4	12,978.76	858.88	117	14,464.4	957.20	111
Georgia	7,788,240	89,824.0	6,044.33	776.08	105	7,113.3	913.34	118
Hawaii	1,185,497	17,209.7	1,158.05	976.85	133	1,447.3	1,220.82	125
Idaho	1,251,700	13,483.2	907.30	724.85	99	701.7	560.56	77
Illinois	12,128,370	125,891.1	8,471.32	698.47	95	6,818.1	562.16	80
Indiana	5,942,901	63,171.9	4,250.89	715.29	97	3,308.2	556.66	78
Iowa	2,869,413	28,081.6	1,889.64	658.55	90	1,771.9	617.52	94
Kansas	2,654,052	25,986.1	1,748.63	658.85	90	2,153.9	811.56	123
Kentucky	3,960,825	37,605.9	2,530.53	638.89	87	2,087.7	527.10	83
Louisiana	4,372,035	41,970.0	2,824.20	645.97	88	4,083.6	934.03	145
Maine	1,253,040	13,316.3	896.07	715.11	97	828.6	661.30	92
Maryland	5,171,634	56,138.6	3,777.62	730.45	99	2,299.6	444.66	61
Massachusetts	6,175,169	71,170.9	4,789.15	775.55	105	3,269.8	529.51	68
Michigan	9,863,775	109,691.0	7,381.20	748.31	102	7,230.4	733.02	98
Minnesota	4,775,508	54,250.0	3,650.53	764.43	104	3,435.0	719.29	94
Mississippi	2,768,619	23,555.8	1,585.09	572.52	78	2,230.3	805.57	141
Missouri	5,468,338	56,664.1	3,812.98	697.28	95	3,925.7	717.90	103
Montana	882,779	8,900.7	598.94	678.47	92	0.0	0.00	0
Nebraska	1,666,028	17,129.7	1,152.67	691.87	94	1,028.5	617.34	89
Nevada	1,809,253	37,581.8	2,528.91	1,397.77	190	1,940.6	1,072.61	77
New Hampshire	1,201,134	18,350.1	1,234.79	1,028.02	140	0.0	0.00	0
New Jersey	8,143,412	96,262.1	6,477.56	795.44	108	5,054.4	620.68	78
New Mexico	1,739,844	18,758.6	1,262.28	725.51	99	1,812.2	1,041.57	144
New York	18,196,601	186,518.7	12,551.00	689.74	94	15,257.2	838.46	122
North Carolina	7,650,789	88,277.5	5,940.27	776.43	106	4,400.3	575.14	74
North Dakota	633,666	7,031.9	473.18	746.74	101	380.3	600.08	80
Ohio	11,256,654	116,495.0	7,839.05	696.39	95	7,001.9	622.03	89
Oklahoma	3,358,044	29,530.8	1,987.15	591.76	80	2,313.8	689.03	116
Oregon	3,316,154	39,757.6	2,675.33	806.76	110	0.0	0.00	0
Pennsylvania	11,994,016	119,225.5	8,022.79	668.90	91	6,812.2	567.97	85
Rhode Island	990,819	8,606.0	579.11	584.47	79	561.2	566.39	97
South Carolina	3,885,736	40,016.4	2,692.74	692.98	94	2,423.3	623.64	90
South Dakota	733,133	7,820.2	526.23	717.78	98	563.5	768.65	107
Tennessee	5,483,535	61,338.4	4,127.52	752.71	102	5,543.1	1,010.86	134
Texas	20,044,141	206,908.9	13,923.08	694.62	94	16,096.6	803.06	116
Utah	2,129,836	23,165.3	1,558.81	731.89	99	1,763.9	828.20	113
Vermont	593,740	6,618.1	445.34	750.06	102	205.6	346.34	46
Virginia	6,872,912	74,441.0	5,009.20	728.83	99	3,094.1	450.19	62
Washington	5,756,361	61,792.3	4,158.06	722.34	98	8,326.0	1,446.40	200
West Virginia	1,806,928	15,278.4	1,028.09	568.97	77	897.5	496.68	87
Wisconsin	5,250,446	55,447.7	3,731.13	710.63	97	3,440.1	655.21	92
Wyoming	479,602	4,039.9	271.85	566.83	77	432.6	902.07	159
Totals	272,690,813	2,981,485.5	200,626.75	735.73	100	200,626.8	735.73	100
RTS rate		6.73 cents per dollar	cents per dollar					

Selective Sales--Total

State	1999 State Population	1999 Tax Base	1999 Tax Capacity (\$ millions)	1999 Capacity per capita (\$/person)	1999 Per Capita Capacity Index	1999 Tax Revenue (\$ millions)	1999 Revenue per capita (\$/person)	1999 Tax Effort Index
Alabama	4,369,862	n/a	1,235.7	282.77	105	1,447.8	331.32	117
Alaska	619,500	n/a	162.9	262.91	98	137.2	221.40	84
Arizona	4,778,332	n/a	1,289.2	269.80	101	1,100.5	230.31	85
Arkansas	2,551,373	n/a	747.4	292.93	109	653.8	256.27	87
California	33,145,121	n/a	7,545.7	227.66	85	7,530.4	227.20	100
Colorado	4,056,133	n/a	1,142.1	281.57	105	919.7	226.74	81
Connecticut	3,282,031	n/a	996.2	303.53	113	1,366.7	416.43	137
Delaware	753,538	n/a	274.1	363.70	136	216.0	286.68	79
D.C.	519,000	n/a	180.6	347.91	130	258.9	498.86	143
Florida	15,111,244	n/a	4,288.8	283.81	106	5,510.5	364.66	128
Georgia	7,788,240	n/a	2,313.5	297.05	111	1,288.7	165.47	56
Hawaii	1,185,497	n/a	237.6	200.46	75	418.3	352.82	176
Idaho	1,251,700	n/a	330.8	264.26	99	311.7	249.00	94
Illinois	12,128,370	n/a	3,148.0	259.56	97	4,718.3	389.03	150
Indiana	5,942,901	n/a	1,809.6	304.49	114	1,357.3	228.39	75
Iowa	2,869,413	n/a	846.5	295.01	110	737.4	256.97	87
Kansas	2,654,052	n/a	754.1	284.12	106	636.8	239.95	84
Kentucky	3,960,825	n/a	1,198.9	302.70	113	918.9	231.98	77
Louisiana	4,372,035	n/a	1,272.4	291.03	109	1,523.6	348.48	120
Maine	1,253,040	n/a	338.6	270.23	101	331.1	264.27	98
Maryland	5,171,634	n/a	1,319.6	255.16	95	1,314.9	254.26	100
Massachusetts	6,175,169	n/a	1,633.6	264.55	99	1,333.7	215.97	82
Michigan	9,863,775	n/a	2,624.8	266.10	99	2,086.5	211.53	79
Minnesota	4,775,508	n/a	1,307.2	273.73	102	1,119.5	234.42	86
Mississippi	2,768,619	n/a	840.1	303.42	113	830.4	299.93	99
Missouri	5,468,338	n/a	1,661.2	303.78	113	1,533.7	280.46	92
Montana	882,779	n/a	248.9	281.98	105	284.1	321.79	114
Nebraska	1,666,028	n/a	505.8	303.60	113	415.2	249.23	82
Nevada	1,809,253	n/a	570.5	315.30	118	1,203.8	665.38	211
New Hampshire	1,201,134	n/a	404.8	337.02	126	324.3	270.03	80
New Jersey	8,143,412	n/a	2,321.5	285.08	106	2,692.3	330.61	116
New Mexico	1,739,844	n/a	485.3	278.94	104	433.4	249.09	89
New York	18,196,601	n/a	4,217.8	231.79	86	4,251.8	233.66	101
North Carolina	7,650,789	n/a	2,216.8	289.75	108	2,023.4	264.46	91
North Dakota	633,666	n/a	196.1	309.39	115	198.0	312.54	101
Ohio	11,256,654	n/a	3,056.5	271.53	101	2,839.1	252.21	93
Oklahoma	3,358,044	n/a	955.0	284.40	106	769.1	229.03	81
Oregon	3,316,154	n/a	796.7	240.24	90	785.3	236.82	99
Pennsylvania	11,994,016	n/a	3,051.0	254.38	95	2,473.2	206.20	81
Rhode Island	990,819	n/a	242.0	244.24	91	294.2	296.95	122
South Carolina	3,885,736	n/a	1,178.5	303.29	113	713.5	183.62	61
South Dakota	733,133	n/a	221.3	301.84	113	178.4	243.40	81
Tennessee	5,483,535	n/a	1,584.6	288.97	108	1,330.7	242.68	84
Texas	20,044,141	n/a	5,337.7	266.30	99	5,661.8	282.47	106
Utah	2,129,836	n/a	482.4	226.51	84	532.2	249.89	110
Vermont	593,740	n/a	175.7	295.86	110	113.8	191.64	65
Virginia	6,872,912	n/a	1,915.0	278.63	104	1,733.0	252.14	90
Washington	5,756,361	n/a	1,365.5	237.22	88	1,951.0	338.94	143
West Virginia	1,806,928	n/a	472.2	261.33	97	607.4	336.13	129
Wisconsin	5,250,446	n/a	1,430.0	272.35	102	1,622.5	309.01	113
Wyoming	479,602	n/a	200.9	418.94	156	91.3	190.29	45
Totals	272,690,813	n/a	73,117.7	268.13	100	73,125.3	268.16	100
RTS rate	see individual bases							

Selective Sales--Motor Fuels

State	1999 State Population	1999 Base: Motor Fuel (millions of gallons)	1999 Tax Capacity (\$ millions)	1999 Capacity per capita (\$/person)	1999 Per Capita Capacity Index	1999 Tax Revenue (\$ millions)	1999 Revenue per capita (\$/person)	1999 Tax Effort Index
Alabama	4,369,862	3,134.3	593.6	135.85	123	538.3	123.19	91
Alaska	619,500	360.4	68.3	110.19	100	38.0	61.36	56
Arizona	4,778,332	2,891.5	547.6	114.61	104	584.7	122.37	107
Arkansas	2,551,373	1,965.1	372.2	145.88	132	380.1	148.97	102
California	33,145,121	16,618.6	3,147.6	94.96	86	3,034.0	91.54	96
Colorado	4,056,133	2,308.7	437.3	107.81	98	515.8	127.16	118
Connecticut	3,282,031	1,611.8	305.3	93.02	84	544.7	165.95	178
Delaware	753,538	444.9	84.3	111.84	101	103.1	136.85	122
D.C.	519,000	166.6	31.6	60.80	55	31.0	59.66	98
Florida	15,111,244	8,519.1	1,613.5	106.78	97	2,093.6	138.55	130
Georgia	7,788,240	5,896.3	1,116.8	143.39	130	566.4	72.73	51
Hawaii	1,185,497	422.9	80.1	67.57	61	134.3	113.25	168
Idaho	1,251,700	850.2	161.0	128.65	117	212.5	169.76	132
Illinois	12,128,370	6,128.1	1,160.7	95.70	87	1,514.1	124.84	130
Indiana	5,942,901	4,061.0	769.2	129.42	117	663.9	111.72	86
Iowa	2,869,413	1,996.4	378.1	131.78	119	340.8	118.76	90
Kansas	2,654,052	1,735.1	328.6	123.82	112	326.0	122.83	99
Kentucky	3,960,825	2,835.2	537.0	135.58	123	444.7	112.27	83
Louisiana	4,372,035	2,687.6	509.0	116.43	105	536.6	122.73	105
Maine	1,253,040	808.7	153.2	122.24	111	173.0	138.04	113
Maryland	5,171,634	2,818.2	533.8	103.21	94	680.1	131.50	127
Massachusetts	6,175,169	3,039.5	575.7	93.23	84	636.6	103.08	111
Michigan	9,863,775	5,839.9	1,106.1	112.14	102	1,074.8	108.97	97
Minnesota	4,775,508	2,953.1	559.3	117.12	106	580.8	121.63	104
Mississippi	2,768,619	2,105.1	398.7	144.01	130	403.4	145.72	101
Missouri	5,468,338	3,915.3	741.6	135.61	123	665.5	121.70	90
Montana	882,779	666.0	126.1	142.90	129	160.5	181.80	127
Nebraska	1,666,028	1,227.9	232.6	139.59	126	264.9	159.03	114
Nevada	1,809,253	1,141.0	216.1	119.45	108	300.1	165.84	139
New Hampshire	1,201,134	749.5	142.0	118.19	107	119.7	99.62	84
New Jersey	8,143,412	4,647.7	880.3	108.10	98	483.2	59.34	55
New Mexico	1,739,844	1,317.5	249.5	143.42	130	247.2	142.07	99
New York	18,196,601	6,549.7	1,240.5	68.17	62	505.2	27.77	41
North Carolina	7,650,789	4,884.7	925.2	120.93	110	1,146.0	149.78	124
North Dakota	633,666	512.1	97.0	153.06	139	104.9	165.53	108
Ohio	11,256,654	6,446.9	1,221.1	108.48	98	1,378.0	122.41	113
Oklahoma	3,358,044	2,444.8	463.1	137.90	125	384.4	114.48	83
Oregon	3,316,154	1,649.2	312.4	94.19	85	405.5	122.29	130
Pennsylvania	11,994,016	6,220.5	1,178.2	98.23	89	746.8	62.26	63
Rhode Island	990,819	455.3	86.2	87.02	79	119.4	120.51	138
South Carolina	3,885,736	2,785.5	527.6	135.77	123	351.0	90.33	67
South Dakota	733,133	550.9	104.4	142.33	129	107.5	146.66	103
Tennessee	5,483,535	3,703.9	701.5	127.93	116	769.9	140.40	110
Texas	20,044,141	12,694.4	2,404.3	119.95	109	2,592.3	129.33	108
Utah	2,129,836	1,265.8	239.8	112.57	102	312.7	146.82	130
Vermont	593,740	391.4	74.1	124.85	113	56.6	95.36	76
Virginia	6,872,912	4,423.8	837.9	121.91	110	794.8	115.64	95
Washington	5,756,361	3,130.7	593.0	103.01	93	718.2	124.77	121
West Virginia	1,806,928	1,109.3	210.1	116.28	105	237.1	131.23	113
Wisconsin	5,250,446	3,169.8	600.4	114.34	104	909.1	173.14	151
Wyoming	479,602	639.3	121.1	252.49	229	62.6	130.56	52
Totals	272,690,813	158,891.4	30,094.4	110.36	100	30,094.4	110.36	100
RTS rate	18.94 cents per gallon							

Selective Sales--Alcoholic Beverages

State	1999 State Population	1999 Base:Total Alcohol (millions)	1999 Tax Capacity (\$ millions)	1999 Capacity per capita (\$/person)	1999 Per Capita Capacity Index	1999 Tax Revenue (\$ millions)	1999 Revenue per capita (\$/person)	1999 Tax Effort Index
Alabama	4,369,862	6.6	57.4	13.14	86	169.6	38.82	295
Alaska	619,500	1.3	11.5	18.63	121	12.2	19.62	105
Arizona	4,778,332	9.7	85.0	17.80	116	48.2	10.08	57
Arkansas	2,551,373	3.7	32.3	12.65	82	29.4	11.54	91
California	33,145,121	56.5	494.9	14.93	97	271.0	8.18	55
Colorado	4,056,133	8.3	72.9	17.98	117	26.4	6.51	36
Connecticut	3,282,031	5.9	52.0	15.84	103	40.8	12.42	78
Delaware	753,538	1.8	15.5	20.61	134	10.5	13.98	68
D.C.	519,000	1.7	14.6	28.06	183	4.5	8.71	31
Florida	15,111,244	32.1	281.0	18.59	121	577.4	38.21	205
Georgia	7,788,240	13.7	120.1	15.42	100	257.8	33.10	215
Hawaii	1,185,497	2.2	19.3	16.24	106	37.1	31.33	193
Idaho	1,251,700	2.3	20.0	15.96	104	17.1	13.63	85
Illinois	12,128,370	22.2	194.2	16.01	104	101.9	8.40	52
Indiana	5,942,901	9.3	81.4	13.71	89	35.3	5.93	43
Iowa	2,869,413	4.5	39.7	13.83	90	17.1	5.97	43
Kansas	2,654,052	3.9	33.8	12.73	83	69.8	26.28	206
Kentucky	3,960,825	5.6	49.1	12.40	81	21.8	5.51	44
Louisiana	4,372,035	8.6	75.3	17.23	112	55.6	12.73	74
Maine	1,253,040	2.3	20.0	15.98	104	12.4	9.92	62
Maryland	5,171,634	8.7	76.1	14.72	96	24.0	4.65	32
Massachusetts	6,175,169	12.2	107.2	17.36	113	61.4	9.95	57
Michigan	9,863,775	16.6	145.5	14.75	96	134.1	13.60	92
Minnesota	4,775,508	9.1	80.1	16.77	109	60.4	12.65	75
Mississippi	2,768,619	4.7	41.2	14.89	97	43.2	15.59	105
Missouri	5,468,338	9.8	85.9	15.72	102	24.8	4.53	29
Montana	882,779	1.8	15.7	17.78	116	16.1	18.24	103
Nebraska	1,666,028	3.0	25.9	15.52	101	16.8	10.08	65
Nevada	1,809,253	5.6	48.7	26.93	176	17.3	9.54	35
New Hampshire	1,201,134	3.9	34.2	28.43	185	11.4	9.50	33
New Jersey	8,143,412	14.3	125.1	15.37	100	86.2	10.59	69
New Mexico	1,739,844	3.3	28.5	16.39	107	36.6	21.01	128
New York	18,196,601	28.2	246.8	13.56	88	195.7	10.75	79
North Carolina	7,650,789	12.0	105.4	13.77	90	203.7	26.63	193
North Dakota	633,666	1.3	11.0	17.37	113	5.3	8.42	48
Ohio	11,256,654	18.1	158.2	14.05	92	93.8	8.34	59
Oklahoma	3,358,044	4.6	40.2	11.98	78	61.8	18.41	154
Oregon	3,316,154	6.2	54.0	16.30	106	11.8	3.57	22
Pennsylvania	11,994,016	18.6	163.4	13.63	89	168.7	14.06	103
Rhode Island	990,819	1.9	16.8	16.91	110	9.4	9.50	56
South Carolina	3,885,736	7.5	65.6	16.89	110	140.5	36.16	214
South Dakota	733,133	1.3	11.7	16.01	104	10.7	14.59	91
Tennessee	5,483,535	8.4	73.4	13.38	87	91.2	16.64	124
Texas	20,044,141	35.4	310.7	15.50	101	480.5	23.97	155
Utah	2,129,836	2.0	17.8	8.34	54	24.2	11.38	136
Vermont	593,740	1.1	10.0	16.86	110	13.9	23.36	139
Virginia	6,872,912	11.0	96.0	13.96	91	113.4	16.50	118
Washington	5,756,361	10.0	87.7	15.24	99	159.4	27.69	182
West Virginia	1,806,928	2.5	21.7	12.00	78	8.4	4.62	39
Wisconsin	5,250,446	11.5	100.6	19.16	125	41.8	7.97	42
Wyoming	479,602	1.0	8.3	17.39	113	1.2	2.42	14
Totals	272,690,813	477.4	4,183.7	15.34	100	4,183.7	15.34	100
RTS rate	\$8.76/gallon							

Selective Sales--Alcoholic Beverages, Distilled Spirits

	1999 State Population	1999 Base:Distilled Spirits Consumption (millions of gallons)	1999 Tax Capacity (\$ millions)	1999 Capacity per capita (\$/person)	1999 Per Capita Capacity Index	1999 Tax Revenue (\$ millions)	1999 Revenue per capita (\$/person)	1999 Tax Effort Index
Alabama	4,369,862	1.81	24.8	5.67	81.66	64.16	14.68	259
Alaska	619,500	0.46	6.3	10.24	147.62	6.09	9.83	96
Arizona	4,778,332	2.69	36.7	7.68	110.73	19.65	4.11	54
Arkansas	2,551,373	1.11	15.2	5.95	85.73	11.17	4.38	74
California	33,145,121	16.01	218.6	6.60	95.08	127.52	3.85	58
Colorado	4,056,133	2.64	36.0	8.88	127.94	15.43	3.80	43
Connecticut	3,282,031	2.02	27.6	8.40	121.14	22.43	6.84	81
Delaware	753,538	0.62	8.5	11.29	162.77	5.43	7.21	64
D.C.	519,000	0.66	9.1	17.47	251.88	2.38	4.58	26
Florida	15,111,244	10.22	139.6	9.24	133.14	213.22	14.11	153
Georgia	7,788,240	4.39	60.0	7.70	111.03	59.43	7.63	99
Hawaii	1,185,497	0.54	7.3	6.20	89.34	7.77	6.56	106
Idaho	1,251,700	0.51	6.9	5.53	79.66	11.01	8.80	159
Illinois	12,128,370	6.35	86.8	7.15	103.12	52.88	4.36	61
Indiana	5,942,901	2.89	39.4	6.63	95.61	17.51	2.95	44
Iowa	2,869,413	1.11	15.2	5.30	76.47	0.00	0.00	0
Kansas	2,654,052	1.15	15.7	5.91	85.12	24.30	9.16	155
Kentucky	3,960,825	1.73	23.6	5.95	85.74	13.94	3.52	59
Louisiana	4,372,035	2.44	33.4	7.64	110.05	14.36	3.29	43
Maine	1,253,040	0.73	10.0	7.95	114.54	1.49	1.19	15
Maryland	5,171,634	3.07	41.9	8.09	116.68	11.16	2.16	27
Massachusetts	6,175,169	3.95	53.9	8.74	125.92	36.81	5.96	68
Michigan	9,863,775	5.40	73.8	7.48	107.78	86.34	8.75	117
Minnesota	4,775,508	3.27	44.6	9.34	134.68	41.17	8.62	92
Mississippi	2,768,619	1.34	18.2	6.59	94.93	11.39	4.11	62
Missouri	5,468,338	2.86	39.0	7.13	102.84	14.07	2.57	36
Montana	882,779	0.48	6.5	7.36	106.16	10.90	12.35	168
Nebraska	1,666,028	0.80	10.9	6.57	94.71	5.74	3.45	52
Nevada	1,809,253	1.91	26.1	14.42	207.89	9.05	5.00	35
New Hampshire	1,201,134	1.67	22.8	19.01	274.05	0.04	0.03	0
New Jersey	8,143,412	4.69	64.1	7.87	113.37	51.80	6.36	81
New Mexico	1,739,844	0.82	11.1	6.41	92.33	12.24	7.03	110
New York	18,196,601	8.43	115.2	6.33	91.25	126.73	6.96	110
North Carolina	7,650,789	3.24	44.2	5.78	83.32	112.12	14.65	254
North Dakota	633,666	0.40	5.5	8.70	125.36	2.48	3.92	45
Ohio	11,256,654	4.32	59.0	5.25	75.61	34.79	3.09	59
Oklahoma	3,358,044	1.20	16.4	4.87	70.26	29.24	8.71	179
Oregon	3,316,154	1.69	23.1	6.98	100.60	0.00	0.00	0
Pennsylvania	11,994,016	4.58	62.5	5.21	75.10	103.38	8.62	165
Rhode Island	990,819	0.56	7.6	7.69	110.77	4.96	5.01	65
South Carolina	3,885,736	2.29	31.2	8.04	115.90	59.29	15.26	190
South Dakota	733,133	0.41	5.6	7.68	110.64	4.54	6.19	81
Tennessee	5,483,535	2.24	30.6	5.59	80.55	47.34	8.63	154
Texas	20,044,141	7.79	106.4	5.31	76.49	168.35	8.40	158
Utah	2,129,836	0.62	8.4	3.95	56.94	10.93	5.13	130
Vermont	593,740	0.30	4.2	6.99	100.80	8.98	15.12	216
Virginia	6,872,912	2.65	36.2	5.27	75.92	53.29	7.75	147
Washington	5,756,361	2.93	40.0	6.95	100.19	113.37	19.69	283
West Virginia	1,806,928	0.56	7.6	4.20	60.58	0.00	0.00	0
Wisconsin	5,250,446	3.66	49.9	9.51	137.05	30.41	5.79	61
Wyoming	479,602	0.33	4.5	9.28	133.82	0.78	1.62	17
Totals	272,690,813	138.51	1,891.8	6.94	100.00	1891.84	6.94	100
RTS rate		\$13.65/gallon						

Selective Sales--Alcoholic Beverages, Beer

	1999 State Population	1999 Base:Beer Consumption (millions of gallons)	1999 Tax Capacity (\$ millions)	1999 Capacity per capita (\$/person)	1999 Per Capita Capacity Index	1999 Tax Revenue (\$ millions)	1999 Revenue per capita (\$/person)	1999 Tax Effort Index
Alabama	4,369,862	4.18	28.5	6.53	96.24	98.29	22.49	345
Alaska	619,500	0.67	4.5	7.34	108.24	4.89	7.90	108
Arizona	4,778,332	5.72	39.0	8.16	120.28	20.53	4.30	53
Arkansas	2,551,373	2.32	15.8	6.20	91.46	15.77	6.18	100
California	33,145,121	28.54	194.6	5.87	86.57	124.42	3.75	64
Colorado	4,056,133	4.44	30.3	7.46	110.04	8.02	1.98	26
Connecticut	3,282,031	2.59	17.7	5.39	79.43	11.65	3.55	66
Delaware	753,538	0.85	5.8	7.73	114.00	2.95	3.92	51
D.C.	519,000	0.65	4.4	8.54	125.91	1.28	2.47	29
Florida	15,111,244	16.88	115.1	7.62	112.28	256.46	16.97	223
Georgia	7,788,240	7.69	52.5	6.74	99.32	174.94	22.46	333
Hawaii	1,185,497	1.29	8.8	7.40	109.06	25.01	21.10	285
Idaho	1,251,700	1.15	7.8	6.25	92.13	3.58	2.86	46
Illinois	12,128,370	12.55	85.6	7.06	104.04	38.94	3.21	45
Indiana	5,942,901	5.48	37.4	6.29	92.75	14.32	2.41	38
Iowa	2,869,413	3.12	21.3	7.42	109.38	13.25	4.62	62
Kansas	2,654,052	2.37	16.2	6.09	89.79	39.83	15.01	246
Kentucky	3,960,825	3.45	23.6	5.95	87.68	6.17	1.56	26
Louisiana	4,372,035	5.34	36.4	8.32	122.74	39.82	9.11	109
Maine	1,253,040	1.19	8.1	6.46	95.32	9.08	7.25	112
Maryland	5,171,634	4.37	29.8	5.76	84.87	8.98	1.74	30
Massachusetts	6,175,169	5.72	39.0	6.32	93.12	13.48	2.18	35
Michigan	9,863,775	9.38	64.0	6.49	95.64	40.52	4.11	63
Minnesota	4,775,508	4.83	33.0	6.90	101.73	15.65	3.28	48
Mississippi	2,768,619	3.16	21.6	7.79	114.82	30.61	11.06	142
Missouri	5,468,338	5.94	40.5	7.40	109.12	7.93	1.45	20
Montana	882,779	1.11	7.5	8.54	125.96	3.44	3.90	46
Nebraska	1,666,028	1.91	13.0	7.82	115.23	9.66	5.80	74
Nevada	1,809,253	2.73	18.6	10.30	151.81	5.27	2.92	28
New Hampshire	1,201,134	1.69	11.5	9.60	141.54	11.35	9.45	98
New Jersey	8,143,412	6.51	44.4	5.45	80.34	17.55	2.15	40
New Mexico	1,739,844	2.10	14.3	8.24	121.52	19.72	11.33	138
New York	18,196,601	14.18	96.7	5.31	78.32	60.66	3.33	63
North Carolina	7,650,789	7.30	49.8	6.50	95.89	82.38	10.77	166
North Dakota	633,666	0.78	5.3	8.40	123.83	2.52	3.98	47
Ohio	11,256,654	11.96	81.5	7.24	106.80	52.31	4.65	64
Oklahoma	3,358,044	3.05	20.8	6.20	91.40	27.35	8.14	131
Oregon	3,316,154	3.30	22.5	6.78	99.89	6.17	1.86	27
Pennsylvania	11,994,016	12.08	82.4	6.87	101.27	25.48	2.12	31
Rhode Island	990,819	0.96	6.6	6.63	97.81	2.55	2.57	39
South Carolina	3,885,736	4.52	30.8	7.94	117.04	74.80	19.25	243
South Dakota	733,133	0.85	5.8	7.87	116.01	5.43	7.41	94
Tennessee	5,483,535	5.44	37.1	6.76	99.73	30.95	5.64	83
Texas	20,044,141	24.25	165.4	8.25	121.65	283.76	14.16	172
Utah	2,129,836	1.25	8.5	4.00	58.93	10.76	5.05	126
Vermont	593,740	0.61	4.1	6.98	102.86	3.84	6.46	93
Virginia	6,872,912	6.61	45.0	6.55	96.63	39.98	5.82	89
Washington	5,756,361	5.15	35.1	6.10	89.89	30.64	5.32	87
West Virginia	1,806,928	1.77	12.1	6.69	98.65	7.21	3.99	60
Wisconsin	5,250,446	6.71	45.8	8.72	128.57	9.16	1.75	20
Wyoming	479,602	0.55	3.8	7.83	115.50	0.23	0.48	6
Totals	272,690,813.00	271.24	1,849.6	6.78	100.00	1849.56	6.78	100
RTS rate	\$6.81/gallon							

Selective Sales--Alcoholic Beverages, Wine

	1999 State Population	1999 Base:Wine Consumption (millions of gallons)	1999 Tax Capacity (\$ millions)	1999 Capacity per capita (\$/person)	1999 Per Capita Capacity Index	1999 Tax Revenue (\$ millions)	1999 Revenue per capita (\$/person)	1999 Tax Effort Index
Alabama	4,369,862	0.56	3.6	0.83	51.40	7.19	1.65	197
Alaska	619,500	0.19	1.2	1.96	120.75	1.17	1.89	97
Arizona	4,778,332	1.30	8.5	1.78	109.63	7.97	1.67	94
Arkansas	2,551,373	0.25	1.6	0.64	39.67	2.49	0.98	152
California	33,145,121	11.93	78.0	2.35	145.11	19.06	0.57	24
Colorado	4,056,133	1.25	8.1	2.01	123.88	2.94	0.73	36
Connecticut	3,282,031	1.32	8.6	2.63	162.13	6.68	2.03	77
Delaware	753,538	0.29	1.9	2.56	157.61	2.15	2.85	111
D.C.	519,000	0.35	2.3	4.38	270.01	0.86	1.66	38
Florida	15,111,244	4.97	32.5	2.15	132.54	107.72	7.13	332
Georgia	7,788,240	1.61	10.6	1.35	83.55	23.42	3.01	222
Hawaii	1,185,497	0.37	2.4	2.06	126.71	4.35	3.67	179
Idaho	1,251,700	0.63	4.1	3.27	201.84	2.47	1.97	60
Illinois	12,128,370	3.25	21.3	1.75	108.20	10.11	0.83	47
Indiana	5,942,901	0.93	6.0	1.02	62.77	3.42	0.58	57
Iowa	2,869,413	0.29	1.9	0.67	41.11	3.88	1.35	203
Kansas	2,654,052	0.34	2.2	0.83	51.28	5.62	2.12	255
Kentucky	3,960,825	0.43	2.8	0.70	43.37	1.70	0.43	61
Louisiana	4,372,035	0.81	5.3	1.22	75.08	1.45	0.33	27
Maine	1,253,040	0.37	2.4	1.92	118.43	1.86	1.48	77
Maryland	5,171,634	1.26	8.2	1.59	97.90	3.91	0.76	48
Massachusetts	6,175,169	2.56	16.8	2.72	167.44	11.16	1.81	67
Michigan	9,863,775	1.82	11.9	1.21	74.47	7.29	0.74	61
Minnesota	4,775,508	1.04	6.8	1.42	87.57	3.57	0.75	53
Mississippi	2,768,619	0.21	1.4	0.49	30.08	1.18	0.42	87
Missouri	5,468,338	1.02	6.6	1.21	74.85	2.80	0.51	42
Montana	882,779	0.21	1.4	1.55	95.47	1.75	1.99	128
Nebraska	1,666,028	0.24	1.6	0.94	57.85	1.39	0.83	89
Nevada	1,809,253	0.92	6.0	3.31	204.28	2.93	1.62	49
New Hampshire	1,201,134	0.53	3.5	2.91	179.28	0.02	0.02	1
New Jersey	8,143,412	3.08	20.2	2.47	152.57	16.86	2.07	84
New Mexico	1,739,844	0.33	2.2	1.26	77.53	4.61	2.65	211
New York	18,196,601	5.55	36.3	2.00	123.09	8.28	0.46	23
North Carolina	7,650,789	1.49	9.7	1.27	78.35	9.23	1.21	95
North Dakota	633,666	0.07	0.5	0.74	45.82	0.33	0.52	70
Ohio	11,256,654	1.77	11.6	1.03	63.45	6.75	0.60	58
Oklahoma	3,358,044	0.34	2.2	0.66	40.83	5.23	1.56	235
Oregon	3,316,154	1.18	7.7	2.32	143.19	5.65	1.71	73
Pennsylvania	11,994,016	1.99	13.0	1.09	66.93	39.79	3.32	306
Rhode Island	990,819	0.39	2.6	2.58	158.93	1.90	1.92	74
South Carolina	3,885,736	0.68	4.4	1.14	70.21	6.43	1.66	145
South Dakota	733,133	0.08	0.5	0.72	44.55	0.72	0.98	136
Tennessee	5,483,535	0.69	4.5	0.82	50.74	12.95	2.36	287
Texas	20,044,141	3.41	22.3	1.11	68.58	28.36	1.42	127
Utah	2,129,836	0.16	1.1	0.50	30.96	2.53	1.19	237
Vermont	593,740	0.23	1.5	2.54	156.55	1.05	1.78	70
Virginia	6,872,912	1.69	11.1	1.61	99.37	20.14	2.93	182
Washington	5,756,361	1.93	12.6	2.19	135.24	15.38	2.67	122
West Virginia	1,806,928	0.15	1.0	0.53	32.47	1.14	0.63	120
Wisconsin	5,250,446	1.11	7.3	1.38	85.14	2.25	0.43	31
Wyoming	479,602.00	0.07	0.5	1.02	62.64	0.15	0.32	32
Totals	272690813.00	67.62	442.3	1.62	100.00	442.27	1.62	100
RTS rate	\$6.54/gallon							

Selective Sales--Tobacco

State	1999 State Population	1999 Total Tobacco Tax Base (packages taxed) (millions)	1999 Tax Capacity (\$ millions)	1999 Capacity per capita (\$/person)	1999 Per Capita Capacity Index	1999 Tax Revenue (\$ millions)	1999 Revenue per capita (\$/person)	1999 Tax Effort Index
Alabama	4,369,862	424.1	161.7	37.01	121	83.0	19.00	51
Alaska	619,500	42.9	16.4	26.42	86	51.8	83.60	316
Arizona	4,778,332	281.1	107.2	22.43	73	162.8	34.08	152
Arkansas	2,551,373	256.9	98.0	38.39	125	94.6	37.08	97
California	33,145,121	1,518.0	578.9	17.47	57	899.9	27.15	155
Colorado	4,056,133	309.3	117.9	29.08	95	69.8	17.20	59
Connecticut	3,282,031	239.1	91.2	27.78	90	130.5	39.77	143
Delaware	753,538	102.1	38.9	51.65	168	24.5	32.45	63
D.C.	519,000	26.9	10.3	19.75	64	17.1	32.96	167
Florida	15,111,244	1,293.8	493.4	32.65	106	453.9	30.04	92
Georgia	7,788,240	717.5	273.6	35.13	114	92.5	11.88	34
Hawaii	1,185,497	38.6	14.7	12.41	40	42.3	35.67	287
Idaho	1,251,700	89.0	33.9	27.10	88	28.5	22.76	84
Illinois	12,128,370	858.9	327.5	27.01	88	573.3	47.27	175
Indiana	5,942,901	776.5	296.1	49.83	162	89.9	15.13	30
Iowa	2,869,413	261.6	99.8	34.77	113	98.3	34.26	99
Kansas	2,654,052	222.2	84.8	31.93	104	54.6	20.55	64
Kentucky	3,960,825	651.4	248.4	62.72	204	17.7	4.46	7
Louisiana	4,372,035	433.2	165.2	37.79	123	85.7	19.60	52
Maine	1,253,040	106.2	40.5	32.32	105	78.4	62.54	193
Maryland	5,171,634	362.2	138.1	26.71	87	128.8	24.90	93
Massachusetts	6,175,169	369.2	140.8	22.80	74	284.4	46.06	202
Michigan	9,863,775	798.6	304.5	30.87	101	615.4	62.39	202
Minnesota	4,775,508	378.3	144.3	30.21	98	184.9	38.72	128
Mississippi	2,768,619	286.6	109.3	39.47	129	57.0	20.58	52
Missouri	5,468,338	631.4	240.8	44.03	143	130.6	23.88	54
Montana	882,779	73.0	27.8	31.52	103	14.1	15.95	51
Nebraska	1,666,028	135.9	51.8	31.11	101	47.1	28.26	91
Nevada	1,809,253	172.5	65.8	36.36	118	64.0	35.37	97
New Hampshire	1,201,134	201.4	76.8	63.96	208	73.8	61.41	96
New Jersey	8,143,412	511.8	195.2	23.97	78	417.5	51.27	214
New Mexico	1,739,844	103.3	39.4	22.64	74	24.7	14.22	63
New York	18,196,601	1,143.2	435.9	23.96	78	696.2	38.26	160
North Carolina	7,650,789	869.7	331.6	43.35	141	44.7	5.84	13
North Dakota	633,666	47.5	18.1	28.59	93	23.0	36.34	127
Ohio	11,256,654	1,171.6	446.8	39.69	129	298.1	26.48	67
Oklahoma	3,358,044	369.7	141.0	41.98	137	77.8	23.16	55
Oregon	3,316,154	256.4	97.8	29.49	96	193.8	58.44	198
Pennsylvania	11,994,016	1,087.3	414.6	34.57	113	330.4	27.55	80
Rhode Island	990,819	85.8	32.7	33.03	108	61.5	62.04	188
South Carolina	3,885,736	417.1	159.1	40.94	133	30.2	7.76	19
South Dakota	733,133	61.6	23.5	32.04	104	20.4	27.86	87
Tennessee	5,483,535	623.8	237.9	43.38	141	84.9	15.49	36
Texas	20,044,141	1,314.7	501.3	25.01	81	624.1	31.13	124
Utah	2,129,836	89.3	34.0	15.98	52	50.5	23.69	148
Vermont	593,740	54.8	20.9	35.18	115	13.6	22.86	65
Virginia	6,872,912	687.6	262.2	38.15	124	50.3	7.32	19
Washington	5,756,361	309.2	117.9	20.49	67	278.5	48.38	236
West Virginia	1,806,928	204.1	77.8	43.08	140	33.1	18.31	42
Wisconsin	5,250,446	442.4	168.7	32.13	105	266.8	50.82	158
Wyoming	479,602	52.2	19.9	41.54	135	5.8	12.06	29
Totals	272,690,813	21,961.6	8,374.9	30.71	100	8,374.9	30.71	100
RTS rate		38.13 cents per pack						

Selective Sales--Insurance

State	1999 State Population	1999 Casualty/Property Insurance (\$ millions)	1999 Life Insurance (\$ millions)	1999 Total Insurance Base (\$ millions)	1999 Tax Capacity (\$ millions)	1999 Capacity per capita (\$/person)	1999 Per Capita Capacity Index	1999 Tax Revenue (\$ millions)	1999 Revenue per capita (\$/person)	1999 Tax Effort Index
Alabama	4,369,862	4,004.0	4,734.5	8,738.5	113.68	26.01	74	188.4	43.12	166
Alaska	619,500	757.8	656.0	1,413.8	18.39	29.69	84	28.4	45.83	154
Arizona	4,778,332	4,747.2	7,011.5	11,758.7	152.97	32.01	91	151.9	31.79	99
Arkansas	2,551,373	2,493.4	2,798.0	5,291.4	68.84	26.98	76	68.2	26.71	99
California	33,145,121	36,127.8	43,108.0	79,235.8	1,030.78	31.10	88	1,263.9	38.13	123
Colorado	4,056,133	4,993.6	7,376.0	12,369.6	160.92	39.67	112	120.6	29.73	75
Connecticut	3,282,031	4,619.5	11,529.5	16,149.0	210.08	64.01	181	177.6	54.12	85
Delaware	753,538	1,214.7	4,003.0	5,217.7	67.88	90.08	255	51.1	67.86	75
D.C.	519,000	895.6	2,467.5	3,363.1	43.75	84.30	239	25.7	49.46	59
Florida	15,111,244	19,212.5	24,310.0	43,522.5	566.18	37.47	106	336.3	22.26	59
Georgia	7,788,240	7,920.4	9,568.5	17,488.9	227.51	29.21	83	230.5	29.59	101
Hawaii	1,185,497	1,248.1	1,680.0	2,928.1	38.09	32.13	91	54.0	45.58	142
Idaho	1,251,700	1,172.0	1,803.0	2,975.0	38.70	30.92	88	52.3	41.80	135
Illinois	12,128,370	13,782.7	26,388.0	40,170.7	522.58	43.09	122	218.2	17.99	42
Indiana	5,942,901	6,406.2	8,424.5	14,830.7	192.93	32.46	92	157.1	26.44	81
Iowa	2,869,413	2,849.9	6,073.0	8,922.9	116.08	40.45	115	114.3	39.85	99
Kansas	2,654,052	2,832.9	4,635.5	7,468.4	97.16	36.61	104	78.3	29.49	81
Kentucky	3,960,825	3,950.9	3,715.5	7,366.4	95.83	24.19	69	212.8	53.72	222
Louisiana	4,372,035	4,987.4	5,369.0	10,356.4	134.73	30.82	87	240.0	54.90	178
Maine	1,253,040	1,146.8	1,484.0	2,630.8	34.22	27.31	77	41.9	33.41	122
Maryland	5,171,634	5,172.5	8,943.5	14,116.0	183.63	35.51	101	178.1	34.43	97
Massachusetts	6,175,169	7,457.4	17,806.0	25,263.4	328.65	53.22	151	336.4	54.47	102
Michigan	9,863,775	10,975.2	15,251.5	26,226.7	341.18	34.59	98	199.5	20.22	58
Minnesota	4,775,508	5,681.3	7,821.5	13,502.8	175.66	36.78	104	179.4	37.57	102
Mississippi	2,768,619	2,459.7	3,085.0	5,544.7	72.13	26.05	74	111.7	40.33	155
Missouri	5,468,338	5,540.6	8,732.0	14,272.6	185.67	33.95	96	216.6	39.61	117
Montana	882,779	912.0	852.0	1,764.0	22.95	25.99	74	38.8	44.01	169
Nebraska	1,666,028	1,972.8	3,812.5	5,785.3	75.26	45.17	128	34.5	20.70	46
Nevada	1,809,253	1,973.8	2,074.5	4,048.3	52.66	29.11	83	116.9	64.62	222
New Hampshire	1,201,134	1,302.4	2,394.5	3,696.9	48.09	40.04	113	57.3	47.72	119
New Jersey	8,143,412	11,356.8	19,117.5	30,474.3	396.44	48.68	138	292.6	35.94	74
New Mexico	1,739,844	1,559.5	1,675.5	3,235.0	42.08	24.19	69	81.4	46.78	193
New York	18,196,601	22,087.5	36,529.0	58,616.5	762.54	41.91	119	716.6	39.38	94
North Carolina	7,650,789	7,310.6	12,231.0	19,541.6	254.22	33.23	94	291.2	38.06	115
North Dakota	633,666	760.2	853.5	1,613.7	20.99	33.13	94	21.0	33.10	100
Ohio	11,256,654	11,136.7	17,668.5	28,805.2	374.73	33.29	94	356.9	31.70	95
Oklahoma	3,358,044	3,233.3	3,601.0	6,834.3	88.91	26.48	75	143.6	42.76	161
Oregon	3,316,154	3,599.5	4,173.0	7,772.5	101.11	30.49	86	54.1	16.32	54
Pennsylvania	11,994,016	12,708.8	22,559.5	35,268.3	458.80	38.25	108	432.2	36.03	94
Rhode Island	990,819	1,168.1	1,619.0	2,787.1	36.26	36.59	104	31.6	31.94	87
South Carolina	3,885,736	4,159.4	4,367.5	8,526.9	110.93	28.55	81	79.7	20.52	72
South Dakota	733,133	851.8	1,197.5	2,049.3	26.66	36.36	103	35.1	47.81	131
Tennessee	5,483,535	5,289.8	7,416.5	12,706.3	165.30	30.14	85	257.2	46.91	156
Texas	20,044,141	20,285.6	29,614.5	49,900.1	649.15	32.39	92	751.2	37.48	116
Utah	2,129,836	1,825.8	2,512.0	4,337.8	56.43	26.49	75	77.7	36.46	138
Vermont	593,740	647.7	878.0	1,525.7	19.85	33.43	95	20.4	34.36	103
Virginia	6,872,912	6,065.0	11,266.0	17,331.0	225.46	32.80	93	244.9	35.63	109
Washington	5,756,361	5,430.9	7,368.0	12,798.9	166.50	28.92	82	239.0	41.52	144
West Virginia	1,806,928	1,546.8	1,715.5	3,262.3	42.44	23.49	67	97.9	54.20	231
Wisconsin	5,250,446	5,503.9	9,211.0	14,714.9	191.43	36.46	103	105.7	20.13	55
Wyoming	479,602	460.4	563.0	1,023.4	13.31	27.76	79	10.0	20.94	75
Totals	272,690,813	295,499.1	444,046.0	739,545.1	9,620.71	35.28	100	9,620.7	35.28	100
RTS rate	1.30 cents per dollar									

Selective Sales-Public Utilities

State	1999 State Population	1999 Gas Revenue (\$ millions)	1999 Electric Revenue (\$ millions)	1999 Telephone Revenue (\$ millions)	1999 Base:Total Revenue (\$ millions)	1999 Tax Capacity (\$ millions)	1999 Capacity per capita (\$/person)	1999 Per Capita Capacity Index	1999 Tax Revenue (\$ millions)	1999 Revenue per capita (\$/person)	1999 Tax Effort Index
Alabama	4,369,862	612.1	4,430.1	3,553.0	8,595.3	284.5	65.09	103	484.5	110.86	170
Alaska	619,500	97.1	512.8	627.0	1,236.9	40.9	66.08	105	3.7	5.96	9
Arizona	4,778,332	512.9	4,131.1	4,158.5	8,802.5	291.3	60.97	97	149.2	31.23	51
Arkansas	2,551,373	427.1	2,266.5	2,154.0	4,847.7	160.4	62.88	100	75.5	29.59	47
California	33,145,121	4,352.7	20,115.3	29,038.0	53,506.0	1,770.7	53.42	85	1,995.1	60.19	113
Colorado	4,056,133	806.1	2,385.6	4,543.0	7,734.6	256.0	63.11	100	108.1	26.66	42
Connecticut	3,282,031	661.1	2,975.6	3,289.0	6,925.8	229.2	69.84	111	167.7	51.10	73
Delaware	753,538	141.2	731.3	736.5	1,609.0	53.2	70.66	112	26.0	34.45	49
D.C.	519,000	176.6	769.0	1,333.0	2,278.7	75.4	145.30	231	180.3	347.49	239
Florida	15,111,244	433.4	12,973.0	16,132.5	29,538.9	977.6	64.69	103	1,999.0	132.29	204
Georgia	7,788,240	525.2	7,056.0	7,974.0	15,555.2	514.8	66.10	105	161.9	20.78	31
Hawaii	1,185,497	38.2	1,096.7	989.0	2,123.9	70.3	59.29	94	149.2	125.84	212
Idaho	1,251,700	189.8	862.4	1,051.0	2,103.1	69.6	55.61	88	12.6	10.08	18
Illinois	12,128,370	2,627.8	9,508.7	11,465.5	23,602.0	781.1	64.40	102	1,943.2	160.22	249
Indiana	5,942,901	1,327.5	5,015.2	4,954.5	11,297.2	373.9	62.91	100	6.1	1.03	2
Iowa	2,869,413	648.8	2,254.8	2,354.5	5,258.0	174.0	60.64	96	14.9	5.20	9
Kansas	2,654,052	1,167.8	2,123.4	2,446.0	5,737.2	189.9	71.54	114	102.7	38.68	54
Kentucky	3,960,825	478.7	3,226.8	3,243.0	6,948.5	230.0	58.06	92	147.6	37.26	64
Louisiana	4,372,035	762.9	4,519.9	3,672.5	8,955.3	296.4	67.79	108	141.3	32.31	48
Maine	1,253,040	29.9	1,156.7	1,150.0	2,336.6	77.3	61.71	98	0.6	0.49	1
Maryland	5,171,634	669.0	4,101.4	5,043.5	9,814.0	324.8	62.80	100	293.3	56.71	90
Massachusetts	6,175,169	1,344.1	4,520.8	6,449.5	12,314.4	407.5	66.00	105	0.0	0.00	0
Michigan	9,863,775	2,469.1	7,258.4	9,026.5	18,754.0	620.7	62.92	100	50.9	5.16	8
Minnesota	4,775,508	1,097.4	3,291.4	4,366.0	8,754.8	289.7	60.67	96	52.3	10.95	18
Mississippi	2,768,619	319.4	2,514.2	2,150.0	4,983.6	164.9	59.57	95	31.2	11.27	19
Missouri	5,468,338	1,054.6	4,189.5	5,027.5	10,271.6	339.9	62.16	99	331.5	60.63	98
Montana	882,779	154.9	634.3	838.5	1,627.6	53.9	61.02	97	16.5	18.74	31
Nebraska	1,666,028	350.4	1,219.5	1,662.0	3,231.9	107.0	64.20	102	44.4	26.68	42
Nevada	1,809,253	291.3	1,498.8	1,738.0	3,528.1	116.8	64.54	102	73.7	40.75	63
New Hampshire	1,201,134	116.3	1,123.0	1,279.5	2,518.8	83.4	69.40	110	56.6	47.10	68
New Jersey	8,143,412	2,435.1	6,993.1	9,462.0	18,890.2	625.2	76.77	122	1,096.5	134.65	175
New Mexico	1,739,844	265.8	1,208.6	1,475.5	2,949.9	97.6	56.11	89	40.9	23.51	42
New York	18,196,601	4,648.3	13,773.2	18,817.5	37,239.0	1,232.4	67.73	108	2,093.3	115.04	170
North Carolina	7,650,789	862.6	7,372.1	7,651.5	15,886.1	525.7	68.72	109	344.3	45.00	65
North Dakota	633,666	100.0	484.7	629.5	1,214.2	40.2	63.41	101	32.2	50.74	80
Ohio	11,256,654	2,388.9	10,357.1	9,674.0	22,420.0	742.0	65.91	105	696.5	61.87	94
Oklahoma	3,358,044	593.0	2,556.4	2,639.5	5,788.9	191.6	57.05	91	91.3	27.19	48
Oregon	3,316,154	533.4	2,248.1	3,014.0	5,795.5	191.8	57.84	92	118.2	35.65	62
Pennsylvania	11,994,016	2,300.6	8,643.0	10,539.5	21,483.1	711.0	59.28	94	762.4	63.57	107
Rhode Island	990,819	227.1	628.9	902.5	1,758.5	58.2	58.74	93	66.6	67.20	114
South Carolina	3,885,736	489.0	4,047.0	3,591.5	8,127.4	269.0	69.22	110	92.9	23.92	35
South Dakota	733,133	100.4	496.2	675.5	1,272.1	42.1	57.42	91	2.9	3.91	7
Tennessee	5,483,535	877.6	5,198.6	4,740.5	10,816.7	358.0	65.28	104	53.2	9.69	15
Texas	20,044,141	2,488.4	18,364.8	18,304.0	39,157.2	1,295.9	64.65	103	1,174.8	58.61	91
Utah	2,129,836	793.0	1,066.3	1,673.5	3,532.7	116.9	54.89	87	68.8	32.29	59
Vermont	593,740	39.9	547.7	643.0	1,230.6	40.7	68.59	109	9.2	15.45	23
Virginia	6,872,912	882.6	5,389.1	6,798.0	13,069.7	432.5	62.93	100	526.6	76.62	122
Washington	5,756,361	689.2	3,767.6	5,391.5	9,848.3	325.9	56.62	90	553.7	96.18	170
West Virginia	1,806,928	331.3	1,363.8	1,410.0	3,105.2	102.8	56.87	90	220.5	122.02	215
Wisconsin	5,250,446	1,298.4	3,445.4	4,476.5	9,220.2	305.1	58.12	92	294.8	56.15	97
Wyoming	479,602	107.2	504.2	487.5	1,098.8	36.4	75.82	120	11.3	23.47	31
Totals	272,690,813	46,335.2	217,052.7	255,441.0	518,828.9	17,170.3	62.97	100	17,170.3	62.97	100
RTS rate	3.31 cents per dollar										

Selective Sales-Pari-Mutuel

State	1999 State Population	1999 Horse		1999 Jai-Alai		1999 Base:Total Pari-		1999		1999 Tax		1999 Revenue per		1999 Tax Effort	
		Handle (\$ millions)	1999 Dog Handle (\$ millions)	Handle (\$ millions)	Mutuel Handle (\$ millions)	Capacity (\$ millions)	Capacity per capita (\$/person)	Per Capita Capacity Index	Revenue (\$ millions)	capita (\$/person)	Index				
Alabama	4,369,862	45.9	224.1	0.0	270.0	5.68	1.30	93	3.82	0.87	67				
Alaska	619,500	0.0	0.0	0.0	0.0	0.00	0.00	0	0.00	0.00	0				
Arizona	4,778,332	139.4	130.4	0.0	269.8	5.68	1.19	85	2.95	0.62	52				
Arkansas	2,551,373	129.1	109.4	0.0	238.5	5.02	1.97	140	6.23	2.44	124				
California	33,145,121	2,410.6	0.0	0.0	2,410.6	50.73	1.53	109	64.08	1.93	126				
Colorado	4,056,133	75.6	124.7	0.0	200.3	4.22	1.04	74	6.11	1.51	145				
Connecticut	3,282,031	205.7	58.8	65.9	330.3	6.95	2.12	151	11.03	3.36	159				
Delaware	753,538	150.2	0.0	0.0	150.2	3.16	4.19	299	0.21	0.27	7				
D.C.	519,000	0.0	0.0	0.0	0.0	0.00	0.00	0	0.00	0.00	0				
Florida	15,111,244	870.5	693.1	135.1	1,698.7	35.75	2.37	169	50.78	3.36	142				
Georgia	7,788,240	0.0	0.0	0.0	0.0	0.00	0.00	0	0.00	0.00	0				
Hawaii	1,185,497	0.0	0.0	0.0	0.0	0.00	0.00	0	0.00	0.00	0				
Idaho	1,251,700	30.9	4.3	0.0	35.2	0.74	0.59	42	0.00	0.00	0				
Illinois	12,128,370	1,103.8	0.0	0.0	1,103.8	23.23	1.92	137	37.05	3.05	160				
Indiana	5,942,901	155.3	0.0	0.0	155.3	3.27	0.55	39	3.67	0.62	112				
Iowa	2,869,413	39.1	27.8	0.0	66.9	1.41	0.49	35	3.35	1.17	238				
Kansas	2,654,052	46.4	69.4	0.0	115.9	2.44	0.92	66	4.12	1.55	169				
Kentucky	3,960,825	630.8	0.0	0.0	630.8	13.27	3.35	239	26.76	6.75	202				
Louisiana	4,372,035	397.6	0.0	0.0	397.6	8.37	1.91	137	5.41	1.24	65				
Maine	1,253,040	69.2	0.0	0.0	69.2	1.46	1.16	83	4.67	3.72	320				
Maryland	5,171,634	567.2	0.0	0.0	567.2	11.94	2.31	165	0.72	0.14	6				
Massachusetts	6,175,169	219.0	197.6	0.0	416.6	8.77	1.42	101	8.27	1.34	94				
Michigan	9,863,775	416.6	0.0	0.0	416.6	8.77	0.89	63	13.29	1.35	152				
Minnesota	4,775,508	72.2	0.0	0.0	72.2	1.52	0.32	23	0.88	0.18	58				
Mississippi	2,768,619	0.0	0.0	0.0	0.0	0.00	0.00	0	0.00	0.00	0				
Missouri	5,468,338	0.0	0.0	0.0	0.0	0.00	0.00	0	0.00	0.00	0				
Montana	882,779	10.9	0.0	0.0	10.9	0.23	0.26	19	0.13	0.15	57				
Nebraska	1,666,028	112.0	0.0	0.0	112.0	2.36	1.41	101	0.70	0.42	30				
Nevada	1,809,253	502.3	0.0	0.0	502.3	10.57	5.84	417	0.00	0.00	0				
New Hampshire	1,201,134	173.9	69.9	0.0	243.7	5.13	4.27	305	3.64	3.03	71				
New Jersey	8,143,412	1,228.1	0.0	0.0	1,228.1	25.84	3.17	226	0.00	0.00	0				
New Mexico	1,739,844	98.8	0.0	0.0	98.8	2.08	1.20	85	0.70	0.40	34				
New York	18,196,601	2,746.0	0.0	0.0	2,746.0	57.79	3.18	227	36.92	2.03	64				
North Carolina	7,650,789	0.0	0.0	0.0	0.0	0.00	0.00	0	0.00	0.00	0				
North Dakota	633,666	88.6	0.0	0.0	88.6	1.86	2.94	210	0.00	0.00	0				
Ohio	11,256,654	627.7	0.0	0.0	627.7	13.21	1.17	84	16.53	1.47	125				
Oklahoma	3,358,044	217.5	0.0	0.0	217.5	4.58	1.36	97	4.37	1.30	95				
Oregon	3,316,154	60.1	38.9	0.0	99.0	2.08	0.63	45	1.20	0.36	58				
Pennsylvania	11,994,016	1,139.5	0.0	0.0	1,139.5	23.98	2.00	143	30.18	2.52	126				
Rhode Island	990,819	68.4	32.9	2.1	103.4	2.18	2.20	157	5.81	5.86	267				
South Carolina	3,885,736	0.0	0.0	0.0	0.0	0.00	0.00	0	0.00	0.00	0				
South Dakota	733,133	25.6	12.3	0.0	37.9	0.80	1.09	78	1.76	2.40	221				
Tennessee	5,483,535	0.0	0.0	0.0	0.0	0.00	0.00	0	0.00	0.00	0				
Texas	20,044,141	478.9	145.9	0.0	624.9	13.15	0.66	47	13.34	0.67	101				
Utah	2,129,836	0.0	0.0	0.0	0.0	0.00	0.00	0	0.00	0.00	0				
Vermont	593,740	0.0	0.0	0.0	0.0	0.00	0.00	0	0.00	0.00	0				
Virginia	6,872,912	121.3	0.0	0.0	121.3	2.55	0.37	27	0.00	0.00	0				
Washington	5,756,361	158.5	0.0	0.0	158.5	3.33	0.58	41	1.91	0.33	57				
West Virginia	1,806,928	121.2	97.8	0.0	219.0	4.61	2.55	182	7.95	4.40	172				
Wisconsin	5,250,446	61.3	92.8	0.0	154.1	3.24	0.62	44	3.39	0.65	104				
Wyoming	479,602	12.0	0.0	0.0	12.0	0.25	0.52	37	0.29	0.61	117				
Totals	272,690,813	15,827.8	2,130.1	203.0	18,160.9	382.17	1.40	100	382.17	1.40	100				
RTS rate	2.10 cents per dollar														

Selective Sales--Amusements

State	1999 State Population	1999 Total Amusements Base-- Adjusted (\$ millions)	1999 Tax Capacity (\$ millions)	1999 Capacity per capita (\$/person)	1999 Per Capita Capacity Index	1999 Tax Revenue (\$ millions)	1999 Revenue per capita (\$/person)	1999 Tax Effort Index
Alabama	4,369,862	515.2	19.1	4.36	36	0.09	0.02	0
Alaska	619,500	199.3	7.4	11.90	99	2.19	3.54	30
Arizona	4,778,332	2,685.6	99.4	20.79	172	0.72	0.15	1
Arkansas	2,551,373	288.1	10.7	4.18	35	0.22	0.09	2
California	33,145,121	12,756.1	472.0	14.24	118	0.00	0.00	0
Colorado	4,056,133	2,509.3	92.8	22.89	190	72.99	17.99	79
Connecticut	3,282,031	2,743.4	101.5	30.93	256	291.03	88.67	287
Delaware	753,538	298.8	11.1	14.67	122	0.00	0.00	0
D.C.	519,000	136.1	5.0	9.71	80	0.00	0.00	0
Florida	15,111,244	8,686.1	321.4	21.27	176	0.00	0.00	0
Georgia	7,788,240	1,641.8	60.7	7.80	65	0.00	0.00	0
Hawaii	1,185,497	410.6	15.2	12.82	106	0.00	0.00	0
Idaho	1,251,700	183.8	6.8	5.43	45	0.00	0.00	0
Illinois	12,128,370	3,748.6	138.7	11.44	95	375.33	30.95	271
Indiana	5,942,901	2,507.5	92.8	15.61	129	405.93	68.30	438
Iowa	2,869,413	1,011.4	37.4	13.04	108	153.76	53.59	411
Kansas	2,654,052	470.9	17.4	6.56	54	0.98	0.37	6
Kentucky	3,960,825	685.2	25.4	6.40	53	0.24	0.06	1
Louisiana	4,372,035	2,252.7	83.3	19.06	158	462.03	105.68	554
Maine	1,253,040	322.0	11.9	9.51	79	0.00	0.00	0
Maryland	5,171,634	1,384.2	51.2	9.90	82	10.10	1.95	20
Massachusetts	6,175,169	1,755.9	65.0	10.52	87	6.52	1.06	10
Michigan	9,863,775	2,649.3	98.0	9.94	82	5.99	0.61	6
Minnesota	4,775,508	1,530.2	56.6	11.86	98	62.76	13.14	111
Mississippi	2,768,619	1,453.2	53.8	19.42	161	187.34	67.67	348
Missouri	5,468,338	1,818.4	67.3	12.30	102	164.66	30.11	245
Montana	882,779	59.9	2.2	2.51	21	37.85	42.87	1,709
Nebraska	1,666,028	296.9	11.0	6.59	55	6.32	3.79	58
Nevada	1,809,253	1,617.7	59.9	33.08	274	633.80	350.31	1,059
New Hampshire	1,201,134	413.1	15.3	12.73	105	1.83	1.52	12
New Jersey	8,143,412	1,987.4	73.5	9.03	75	326.46	40.09	444
New Mexico	1,739,844	704.8	26.1	14.99	124	2.89	1.66	11
New York	18,196,601	6,534.7	241.8	13.29	110	0.69	0.04	0
North Carolina	7,650,789	2,018.5	74.7	9.76	81	0.00	0.00	0
North Dakota	633,666	186.6	6.9	10.89	90	11.15	17.59	161
Ohio	11,256,654	2,717.7	100.6	8.93	74	0.00	0.00	0
Oklahoma	3,358,044	694.4	25.7	7.65	63	8.43	2.51	33
Oregon	3,316,154	1,013.2	37.5	11.30	94	0.11	0.03	0
Pennsylvania	11,994,016	2,729.5	101.0	8.42	70	0.69	0.06	1
Rhode Island	990,819	261.1	9.7	9.75	81	0.00	0.00	0
South Carolina	3,885,736	1,252.0	46.3	11.92	99	34.76	8.95	75
South Dakota	733,133	328.7	12.2	16.59	137	0.02	0.03	0
Tennessee	5,483,535	1,312.1	48.5	8.85	73	0.00	0.00	0
Texas	20,044,141	4,409.7	163.2	8.14	67	22.96	1.15	14
Utah	2,129,836	473.5	17.5	8.22	68	0.00	0.00	0
Vermont	593,740	271.9	10.1	16.95	140	0.00	0.00	0
Virginia	6,872,912	1,578.0	58.4	8.49	70	0.11	0.02	0
Washington	5,756,361	1,923.1	71.2	12.36	102	0.00	0.00	0
West Virginia	1,806,928	344.8	12.8	7.06	58	0.00	0.00	0
Wisconsin	5,250,446	1,635.7	60.5	11.53	95	0.57	0.11	1
Wyoming	479,602	44.4	1.6	3.42	28	0.00	0.00	0
Totals	272,690,813	88,962.4	3,291.5	12.07	100	3,291.50	12.07	100
RTS rate	3.70 cents per dollar							

Selective Sales--Adjustments to Amusements, Sales--(receipts \$1000s)

State NAICS Code:	Arts, Entertainment and Recreation	Promoters of Performing Arts, Sports and Similar Events	Agents/Managers for Artists, Athletes and Other Public Figures	Independent Artists, Writers and Performers	Coin-Operated Amusement Devices (Except Slots)	Motion Pictures and Video Exhibition	Amusements Tax Base
	71	7113	7114	7115	7139905	51213	
Alabama	435,740	28,648	5,051	4,420	15,887	57,409	439,143
Alaska	168,275	4,357	0	1,624	1,327	25,065	186,032
Arizona	2,033,290	125,879	9,175	35,230	15,898	169,564	2,016,672
Arkansas	228,733	5,004	1,406	3,135	10,544	44,785	253,429
California	15,913,820	813,429	974,826	3,853,117	110,047	1,297,474	11,459,875
Colorado	1,909,633	124,570	12,893	36,120	22,930	140,991	1,854,111
Connecticut	2,526,777	127,459	20,430	51,205	9,634	98,494	2,416,543
Delaware*	240,140	0	0	0	2,965	17,131	254,306
D.C.	161,944	59,298	22,881	20,273	0	23,186	82,678
Florida	7,871,475	414,764	132,176	130,623	46,736	438,363	7,585,539
Georgia	1,533,747	236,642	16,097	41,073	45,334	170,100	1,364,701
Hawaii	409,640	14,804	6,342	5,721	7,497	62,133	437,409
Idaho*	174,062	7,681	0	5,358	8,078	29,524	182,469
Illinois	3,640,282	248,477	43,279	84,224	113,659	363,784	3,514,427
Indiana	1,918,337	61,860	6,173	15,133	38,661	140,019	1,936,529
Iowa*	919,753	16,952	0	8,243	40,243	55,139	909,454
Kansas	374,529	18,418	2,513	13,414	12,686	59,661	387,159
Kentucky	550,206	17,923	2,414	2,166	13,362	69,298	583,639
Louisiana	1,958,063	58,455	2,704	18,434	58,298	82,836	1,903,008
Maine*	254,412	0	0	0	3,406	22,420	273,426
Maryland	1,412,354	139,203	13,061	43,565	24,395	134,132	1,326,262
Massachusetts	1,578,529	174,926	37,227	64,940	33,763	197,911	1,465,584
Michigan	2,202,782	175,885	26,757	88,584	32,918	266,476	2,145,114
Minnesota	1,469,670	76,253	9,862	64,643	32,389	130,020	1,416,543
Mississippi*	1,394,046	0	0	6,349	9,833	33,616	1,411,480
Missouri	1,803,947	167,428	10,972	33,660	34,685	140,864	1,698,066
Montana	39,485	989	0	0	0	21,890	60,386
Nebraska*	258,637	0	0	5,296	12,895	36,434	276,880
Nevada	1,667,501	17,156	15,407	112,333	17,964	56,156	1,560,797
New Hampshire	365,047	4,278	732	11,794	13,148	25,343	360,438
New Jersey	1,981,156	158,214	61,360	114,385	36,621	248,995	1,859,571
New Mexico	520,434	7,390	3,480	24,835	4,461	55,521	535,789
New York	7,028,973	550,098	624,138	931,438	71,516	634,590	5,486,373
North Carolina	1,632,553	171,739	16,597	26,264	37,340	150,820	1,531,433
North Dakota*	164,293	0	0	0	3,916	14,222	174,599
Ohio	2,308,609	115,562	111,885	36,880	73,541	247,631	2,218,372
Oklahoma	531,352	12,280	3,077	5,770	13,616	64,315	560,924
Oregon	834,870	41,318	9,843	19,460	19,216	108,408	853,441
Pennsylvania	2,439,343	152,554	17,388	47,998	94,699	248,397	2,375,101
Rhode Island*	234,849	0	0	6,457	8,299	19,769	239,862
South Carolina	1,107,083	20,293	2,107	10,094	181,216	65,870	959,243
South Dakota*	299,166	2,711	0	1,443	19,934	13,544	288,622
Tennessee	1,228,665	96,010	59,006	40,429	26,356	110,836	1,117,700
Texas	3,743,828	319,033	62,745	127,671	127,336	609,928	3,716,971
Utah*	412,404	50,745	0	19,581	10,355	72,073	403,796
Vermont	226,937	4,126	2,114	7,004	2,647	16,111	227,157
Virginia	1,397,864	71,123	19,756	62,613	38,248	175,456	1,381,580
Washington	1,620,069	26,325	20,628	55,076	37,348	183,552	1,664,244
West Virginia	273,339	4,038	0	485	18,655	22,991	273,152
Wisconsin	1,327,454	47,281	4,990	16,953	60,857	112,930	1,310,303
Wyoming*	26,261	0	0	0	0	11,142	37,403
U.S. Total	85,088,464	5,045,093	2,409,918	6,361,000	1,705,888	7,597,319	77,163,884

Selective Sales--Adjustments to Amusements continued

State	Employment Change (percent)	Adjusted Tax Base (millions)	Amusements State and Local Revenue Collected 1999 total (millions)	RTS Revenue (millions)
Alabama	17	515	0	19
Alaska	7	199	2	7
Arizona	33	2,686	1	99
Arkansas	14	288	0	11
California	11	12,756	0	472
Colorado	35	2,509	73	93
Connecticut	14	2,743	291	102
Delaware*	18	299	0	11
D.C.	65	136	0	5
Florida	15	8,686	0	321
Georgia	20	1,642	0	61
Hawaii	-6	411	0	15
Idaho*	1	184	0	7
Illinois	7	3,749	375	139
Indiana	29	2,507	406	93
Iowa*	11	1,011	154	37
Kansas	22	471	1	17
Kentucky	17	685	0	25
Louisiana	18	2,253	462	83
Maine*	18	322	0	12
Maryland	4	1,384	10	51
Massachusetts	20	1,756	7	65
Michigan	24	2,649	6	98
Minnesota	8	1,530	63	57
Mississippi*	3	1,453	187	54
Missouri	7	1,818	165	67
Montana	-1	60	38	2
Nebraska*	7	297	6	11
Nevada	4	1,618	634	60
New Hampshire	15	413	2	15
New Jersey	7	1,987	326	74
New Mexico	32	705	3	26
New York	19	6,535	1	242
North Carolina	32	2,018	0	75
North Dakota*	7	187	11	7
Ohio	23	2,718	0	101
Oklahoma	24	694	8	26
Oregon	19	1,013	0	37
Pennsylvania	15	2,730	1	101
Rhode Island*	9	261	0	10
South Carolina	31	1,252	35	46
South Dakota*	14	329	0	12
Tennessee	17	1,312	0	49
Texas	19	4,410	23	163
Utah*	17	473	0	18
Vermont	20	272	0	10
Virginia	14	1,578	0	58
Washington	16	1,923	0	71
West Virginia	26	345	0	13
Wisconsin	25	1,636	1	61
Wyoming*	19	44	0	2
U.S. Total	15	88,962	3,292	3,292

* \$0 Receipts are actually undisclosed information due to the small number of firms participating in business. (Except for Wyoming, where all \$0 amounts are accurate except for Promoters of Performing Arts, Sports and Similar Events, which is undisclosed)

License Taxes--Total

State	1999 State Population	1999 Total License Tax Base (\$ millions)	1999 Tax Capacity (\$ millions)	1999 Capacity per capita (\$/person)	1999 Per Capita Capacity Index	1999 Tax Revenue (\$ millions)	1999 Revenue per capita (\$/person)	1999 Tax Effort Index
Alabama	4,369,862	n/a	415.4	95.06	107	357.44	81.80	86
Alaska	619,500	n/a	95.5	154.14	174	67.01	108.16	70
Arizona	4,778,332	n/a	389.7	81.56	92	179.40	37.55	46
Arkansas	2,551,373	n/a	255.7	100.23	113	145.33	56.96	57
California	33,145,121	n/a	2,580.5	77.85	88	1,896.69	57.22	74
Colorado	4,056,133	n/a	420.5	103.66	117	267.82	66.03	64
Connecticut	3,282,031	n/a	278.5	84.87	96	271.48	82.72	97
Delaware	753,538	n/a	63.5	84.20	95	491.05	651.66	774
D.C.	519,000	n/a	29.7	57.14	64	23.12	44.54	78
Florida	15,111,244	n/a	1,337.2	88.49	100	1,176.66	77.87	88
Georgia	7,788,240	n/a	718.0	92.19	104	311.67	40.02	43
Hawaii	1,185,497	n/a	76.4	64.48	73	109.46	92.34	143
Idaho	1,251,700	n/a	175.5	140.20	158	138.16	110.38	79
Illinois	12,128,370	n/a	975.9	80.47	91	1,094.64	90.25	112
Indiana	5,942,901	n/a	547.3	92.09	104	160.52	27.01	29
Iowa	2,869,413	n/a	325.7	113.49	128	386.76	134.79	119
Kansas	2,654,052	n/a	247.8	93.36	105	198.80	74.90	80
Kentucky	3,960,825	n/a	344.9	87.07	98	408.49	103.13	118
Louisiana	4,372,035	n/a	398.9	91.25	103	430.79	98.53	108
Maine	1,253,040	n/a	119.2	95.17	107	102.78	82.03	86
Maryland	5,171,634	n/a	406.2	78.55	89	220.06	42.55	54
Massachusetts	6,175,169	n/a	528.7	85.61	97	322.04	52.15	61
Michigan	9,863,775	n/a	970.5	98.39	111	874.92	88.70	90
Minnesota	4,775,508	n/a	493.3	103.31	117	673.05	140.94	136
Mississippi	2,788,619	n/a	246.7	89.10	101	215.28	77.76	87
Missouri	5,468,338	n/a	554.8	101.45	114	417.27	76.31	75
Montana	882,779	n/a	150.7	170.71	193	99.13	112.29	66
Nebraska	1,666,028	n/a	183.3	110.04	124	120.32	72.22	66
Nevada	1,809,253	n/a	147.0	81.22	92	148.60	82.13	101
New Hampshire	1,201,134	n/a	124.0	103.25	117	80.66	67.15	65
New Jersey	8,143,412	n/a	621.6	76.33	86	555.04	68.16	89
New Mexico	1,739,844	n/a	169.1	97.20	110	157.17	90.34	93
New York	18,196,601	n/a	1,234.1	67.82	77	892.53	49.05	72
North Carolina	7,650,789	n/a	639.3	83.56	94	755.30	98.72	118
North Dakota	633,666	n/a	89.7	141.57	160	49.76	78.53	55
Ohio	11,256,654	n/a	1,053.8	93.61	106	1,150.90	102.24	109
Oklahoma	3,358,044	n/a	310.9	92.59	104	639.92	190.56	206
Oregon	3,316,154	n/a	403.1	121.57	137	397.95	120.00	99
Pennsylvania	11,994,016	n/a	1,116.7	93.10	105	1,949.83	162.57	175
Rhode Island	990,819	n/a	78.2	78.91	89	65.93	66.55	84
South Carolina	3,885,736	n/a	336.7	86.66	98	177.55	45.69	53
South Dakota	733,133	n/a	106.7	145.57	164	66.42	90.60	62
Tennessee	5,483,535	n/a	541.1	98.67	111	793.10	144.63	147
Texas	20,044,141	n/a	1,536.7	76.66	87	3,419.71	170.61	223
Utah	2,129,836	n/a	215.2	101.02	114	104.83	49.22	49
Vermont	593,740	n/a	69.3	116.70	132	44.94	75.69	65
Virginia	6,872,912	n/a	623.1	90.65	102	475.00	69.11	76
Washington	5,756,361	n/a	553.4	96.14	108	459.82	79.88	83
West Virginia	1,806,928	n/a	162.9	90.18	102	109.40	60.55	67
Wisconsin	5,250,446	n/a	624.4	118.92	134	422.77	80.52	68
Wyoming	479,602	n/a	75.7	157.91	178	86.91	181.22	115
Totals	272,690,813	n/a	24,164.2	88.61	100	24,164.18	88.61	100
RTS rate	n/a							

License Taxes--Motor Vehicle Registration

State	1999 State Population	1999 Total Motor Vehicles Registration Tax Base (millions)	1999 Tax Capacity (\$ millions)	1999 Capacity per capita (\$/person)	1999 Per Capita Capacity Index	1999 Tax Revenue (\$ millions)	1999 Revenue per capita (\$/person)	1999 Tax Effort Index
Alabama	4,369,862	3.91	279.88	64.05	114	204.72	46.85	73
Alaska	619,500	0.56	40.26	64.99	116	43.95	70.94	109
Arizona	4,778,332	3.34	238.99	50.02	89	144.06	30.15	60
Arkansas	2,551,373	1.78	127.66	50.03	89	106.72	41.83	84
California	33,145,121	25.92	1,857.19	56.03	100	1,662.75	50.17	90
Colorado	4,056,133	3.72	266.40	65.68	117	197.42	48.67	74
Connecticut	3,282,031	2.75	196.79	59.96	107	225.33	68.66	115
Delaware	753,538	0.62	44.08	58.50	104	30.29	40.19	69
D.C.	519,000	0.22	15.90	30.63	54	17.93	34.55	113
Florida	15,111,244	11.28	807.94	53.47	95	910.36	60.24	113
Georgia	7,788,240	6.92	495.78	63.66	113	217.90	27.98	44
Hawaii	1,185,497	0.72	51.35	43.32	77	106.35	89.71	207
Idaho	1,251,700	1.14	81.38	65.01	116	107.81	86.13	132
Illinois	12,128,370	9.46	677.85	55.89	99	893.31	73.65	132
Indiana	5,942,901	5.46	391.13	65.81	117	141.54	23.82	36
Iowa	2,869,413	3.13	224.41	78.21	139	325.23	113.34	145
Kansas	2,654,052	2.19	157.12	59.20	105	146.96	55.37	94
Kentucky	3,960,825	2.75	197.30	49.81	89	211.59	53.42	107
Louisiana	4,372,035	3.44	246.74	56.44	100	107.32	24.55	43
Maine	1,253,040	0.93	66.89	53.38	95	82.27	65.65	123
Maryland	5,171,634	3.83	274.16	53.01	94	177.56	34.33	65
Massachusetts	6,175,169	5.29	379.26	61.42	109	234.12	37.91	62
Michigan	9,863,775	8.23	589.76	59.79	106	771.70	78.24	131
Minnesota	4,775,508	4.18	299.52	62.72	111	596.70	124.95	199
Mississippi	2,788,619	2.28	163.43	59.03	105	109.47	39.54	67
Missouri	5,468,338	4.41	316.13	57.81	103	264.22	48.32	84
Montana	882,779	0.99	70.98	80.40	143	63.92	72.40	90
Nebraska	1,666,028	1.53	109.79	65.90	117	94.35	56.63	86
Nevada	1,809,253	1.19	85.29	47.14	84	111.19	61.46	130
New Hampshire	1,201,134	1.08	77.08	64.17	114	61.38	51.10	80
New Jersey	8,143,412	5.90	422.45	51.88	92	363.60	44.65	86
New Mexico	1,739,844	1.58	113.24	65.09	116	132.61	76.22	117
New York	18,196,601	10.53	754.54	41.47	74	702.41	38.60	93
North Carolina	7,650,789	5.76	412.43	53.91	96	425.46	55.61	103
North Dakota	633,666	0.69	49.46	78.05	139	39.83	62.86	81
Ohio	11,256,654	10.23	733.22	65.14	116	685.40	60.89	93
Oklahoma	3,358,044	2.91	208.35	62.04	110	579.53	172.58	278
Oregon	3,316,154	3.00	214.68	64.74	115	340.83	102.78	159
Pennsylvania	11,994,016	9.07	650.17	54.21	96	735.84	61.35	113
Rhode Island	990,819	0.74	53.09	53.59	95	52.58	53.06	99
South Carolina	3,885,736	2.96	211.86	54.52	97	113.04	29.09	53
South Dakota	733,133	0.78	55.97	76.34	136	48.93	66.74	87
Tennessee	5,483,535	4.42	316.44	57.71	103	297.35	54.23	94
Texas	20,044,141	13.31	953.72	47.58	85	1,136.96	56.72	119
Utah	2,129,836	1.55	111.29	52.25	93	78.15	36.69	70
Vermont	593,740	0.51	36.73	61.86	110	33.65	56.67	92
Virginia	6,872,912	5.82	416.71	60.63	108	399.60	58.14	96
Washington	5,756,361	4.89	350.00	60.80	108	393.19	68.30	112
West Virginia	1,806,928	1.35	96.65	53.49	95	81.68	45.20	85
Wisconsin	5,250,446	4.35	311.84	59.39	106	276.68	52.70	89
Wyoming	479,602	0.54	38.76	80.81	144	56.33	117.46	145
Totals	272,690,813	214.13	15,342.02	56.26	100	15,342.02	56.26	100
RTS rate	\$71.65/license							

License Taxes--Motor Vehicle Operators

State	1999 State Population	1999 Total Motor Vehicles Operators Tax Base (equal to total number of licensed drivers)		1999 Capacity per capita	1999 Per Capita Capacity Index	1999 Tax Revenue	1999 Revenue per capita	1999 Tax Effort Index
		(millions)	(millions)	(\$/person)		(\$ millions)	(\$/person)	
Alabama	4,369,862	3.44	23.86	5.46	115	16.62	3.80	70
Alaska	619,500	0.46	3.18	5.13	108	0.00	0.00	0
Arizona	4,778,332	3.25	22.52	4.71	100	12.96	2.71	58
Arkansas	2,551,373	1.92	13.33	5.22	110	7.46	2.92	56
California	33,145,121	20.66	143.32	4.32	91	141.11	4.26	98
Colorado	4,056,133	2.97	20.59	5.08	107	11.94	2.94	58
Connecticut	3,282,031	2.36	16.38	4.99	105	29.65	9.03	181
Delaware	753,538	0.55	3.81	5.05	107	0.14	0.19	4
D.C.	519,000	0.35	2.42	4.67	99	1.51	2.91	62
Florida	15,111,244	12.21	84.71	5.61	118	113.04	7.48	133
Georgia	7,788,240	5.39	37.41	4.80	102	40.31	5.18	108
Hawaii	1,185,497	0.75	5.20	4.38	93	0.33	0.28	6
Idaho	1,251,700	0.87	6.02	4.81	102	5.67	4.53	94
Illinois	12,128,370	7.81	54.19	4.47	94	59.34	4.89	110
Indiana	5,942,901	3.92	27.16	4.57	97	0.00	0.00	0
Iowa	2,869,413	1.94	13.47	4.70	99	10.62	3.70	79
Kansas	2,654,052	1.87	12.98	4.89	103	12.03	4.53	93
Kentucky	3,960,825	2.65	18.38	4.64	98	6.63	1.67	36
Louisiana	4,372,035	2.75	19.07	4.36	92	8.74	2.00	46
Maine	1,253,040	0.91	6.33	5.05	107	5.54	4.42	88
Maryland	5,171,634	3.19	22.10	4.27	90	21.22	4.10	96
Massachusetts	6,175,169	4.41	30.57	4.95	105	59.31	9.60	194
Michigan	9,863,775	6.83	47.39	4.80	102	43.57	4.42	92
Minnesota	4,775,508	2.89	20.03	4.19	89	27.62	5.78	138
Mississippi	2,768,619	1.77	12.30	4.44	94	21.40	7.73	174
Missouri	5,468,338	3.82	26.49	4.84	102	21.49	3.93	81
Montana	882,779	0.65	4.53	5.13	108	5.49	6.22	121
Nebraska	1,666,028	1.19	8.28	4.97	105	8.32	4.99	100
Nevada	1,809,253	1.28	8.90	4.92	104	11.77	6.50	132
New Hampshire	1,201,134	0.91	6.33	5.27	111	8.27	6.88	131
New Jersey	8,143,412	5.56	38.54	4.73	100	31.55	3.87	82
New Mexico	1,739,844	1.21	8.41	4.83	102	7.40	4.25	88
New York	18,196,601	10.59	73.45	4.04	85	84.60	4.65	115
North Carolina	7,650,789	5.51	38.23	5.00	106	81.80	10.69	214
North Dakota	633,666	0.46	3.17	5.00	106	3.31	5.22	105
Ohio	11,256,654	7.99	55.44	4.93	104	39.22	3.48	71
Oklahoma	3,358,044	2.31	16.01	4.77	101	6.84	2.04	43
Oregon	3,316,154	2.44	16.92	5.10	108	20.44	6.16	121
Pennsylvania	11,994,016	8.44	58.55	4.88	103	51.86	4.32	89
Rhode Island	990,819	0.69	4.75	4.80	101	0.41	0.42	9
South Carolina	3,885,736	2.74	19.04	4.90	104	15.03	3.87	79
South Dakota	733,133	0.54	3.74	5.10	108	1.35	1.84	36
Tennessee	5,483,535	4.12	28.60	5.22	110	36.72	6.70	128
Texas	20,044,141	13.34	92.53	4.62	98	98.55	4.92	107
Utah	2,129,836	1.42	9.82	4.61	97	5.79	2.72	59
Vermont	593,740	0.50	3.44	5.80	123	3.75	6.32	109
Virginia	6,872,912	4.70	32.59	4.74	100	27.58	4.01	85
Washington	5,756,361	4.10	28.46	4.94	105	27.65	4.80	97
West Virginia	1,806,928	1.28	8.86	4.90	104	4.47	2.47	50
Wisconsin	5,250,446	3.72	25.81	4.92	104	27.33	5.21	106
Wyoming	479,602	0.36	2.51	5.22	110	2.38	4.97	95
Totals	272,690,813	186.02	1,290.11	4.73	100	1,290.11	4.73	100
RTS rate	\$6.94/license							

License Taxes--Hunting and Fishing

State	1999 State Population	1999 Total Hunting	1999 Total Fishing	1999 Total Hunting and Fishing Tax Base (equal to total number of licenses) (millions)	1999 Tax Capacity (\$ millions)	1999 Capacity per capita (\$/person)	1999 Per Capita Capacity Index	1999 Tax Revenue (\$ millions)	1999 Revenue per capita (\$/person)	1999 Tax Effort Index
		Licenses, Tags, Permits and Stamps (millions)	Licenses, Tags, Permits and Stamps (millions)							
Alabama	4,369,862	0.49	0.30	0.79	12.94	2.96	69	13.48	3.08	104
Alaska	619,500	0.64	0.22	0.85	14.04	22.66	528	21.64	34.93	154
Arizona	4,778,332	0.66	0.36	1.02	16.77	3.51	82	15.28	3.20	91
Arkansas	2,551,373	0.75	0.54	1.30	21.32	8.36	195	19.72	7.73	92
California	33,145,121	3.04	0.84	3.88	63.76	1.92	45	60.01	1.81	94
Colorado	4,056,133	0.94	0.56	1.50	24.61	6.07	142	53.51	13.19	217
Connecticut	3,282,031	0.17	0.14	0.32	5.24	1.60	37	4.00	1.22	76
Delaware	753,538	0.03	0.04	0.07	1.08	1.43	33	0.76	1.01	71
D.C.	519,000	0.00	0.00	0.00	0.00	0.00	0	0.00	0.00	0
Florida	15,111,244	2.02	0.33	2.35	38.59	2.55	60	26.81	1.77	69
Georgia	7,788,240	0.80	0.89	1.68	27.68	3.55	83	18.88	2.42	68
Hawaii	1,185,497	0.01	0.01	0.02	0.26	0.22	5	0.18	0.15	68
Idaho	1,251,700	0.55	0.88	1.43	23.59	18.84	439	23.54	18.80	100
Illinois	12,128,370	0.84	0.88	1.71	28.19	2.32	54	20.64	1.70	73
Indiana	5,942,901	0.67	0.65	1.32	21.67	3.65	85	14.15	2.38	65
Iowa	2,869,413	0.43	0.86	1.30	21.31	7.43	173	18.03	6.28	85
Kansas	2,654,052	0.33	0.45	0.78	12.78	4.81	112	14.99	5.65	117
Kentucky	3,960,825	0.60	0.74	1.34	21.97	5.55	129	16.79	4.24	76
Louisiana	4,372,035	0.97	0.62	1.59	26.15	5.98	139	14.11	3.23	54
Maine	1,253,040	0.27	0.21	0.48	7.89	6.29	147	11.86	9.46	150
Maryland	5,171,634	0.67	0.22	0.89	14.61	2.82	66	9.91	1.92	68
Massachusetts	6,175,169	0.35	0.24	0.59	9.76	1.58	37	6.92	1.12	71
Michigan	9,863,775	1.46	2.43	3.89	63.99	6.49	151	47.67	4.83	74
Minnesota	4,775,508	1.39	1.17	2.56	42.09	8.81	206	44.61	9.34	106
Mississippi	2,768,619	0.49	0.29	0.77	12.74	4.60	107	12.71	4.59	100
Missouri	5,468,338	1.49	1.12	2.62	43.02	7.87	183	29.46	5.39	68
Montana	882,779	0.58	0.72	1.31	21.48	24.33	567	28.64	32.44	133
Nebraska	1,666,028	0.43	0.42	0.85	14.04	8.43	197	11.72	7.03	83
Nevada	1,809,253	0.28	0.10	0.38	6.22	3.44	80	6.18	3.42	99
New Hampshire	1,201,134	0.17	0.26	0.43	7.10	5.91	138	6.87	5.72	97
New Jersey	8,143,412	0.29	0.28	0.57	9.35	1.15	27	10.46	1.28	112
New Mexico	1,739,844	0.28	0.24	0.52	8.50	4.88	114	14.88	8.55	175
New York	18,196,601	1.05	1.67	2.72	44.78	2.46	57	32.40	1.78	72
North Carolina	7,650,789	0.70	0.50	1.21	19.82	2.59	60	21.04	2.75	106
North Dakota	633,666	0.16	0.45	0.61	10.06	15.87	370	6.62	10.45	66
Ohio	11,256,654	1.17	1.21	2.37	39.04	3.47	81	31.83	2.83	82
Oklahoma	3,358,044	0.53	0.32	0.85	14.05	4.18	98	15.02	4.47	107
Oregon	3,316,154	0.99	1.46	2.45	40.28	12.15	283	30.71	9.26	76
Pennsylvania	11,994,016	1.80	2.52	4.32	71.10	5.93	138	45.80	3.82	64
Rhode Island	990,819	0.06	0.03	0.09	1.50	1.51	35	0.72	0.73	48
South Carolina	3,885,736	0.60	0.27	0.87	14.32	3.69	86	12.32	3.17	86
South Dakota	733,133	0.36	0.41	0.77	12.68	17.29	403	14.25	19.44	112
Tennessee	5,483,535	1.22	0.84	2.07	34.01	6.20	145	135.66	24.74	399
Texas	20,044,141	2.10	1.24	3.34	54.92	2.74	64	56.44	2.82	103
Utah	2,129,836	0.84	0.39	1.23	20.27	9.52	222	19.37	9.09	96
Vermont	593,740	0.13	0.21	0.34	5.62	9.46	221	6.26	10.54	111
Virginia	6,872,912	0.81	0.83	1.64	27.03	3.93	92	20.29	2.95	75
Washington	5,756,361	1.08	0.74	1.82	29.93	5.20	121	25.81	4.48	86
West Virginia	1,806,928	0.28	0.28	0.57	9.30	5.15	120	15.36	8.50	165
Wisconsin	5,250,446	1.52	2.63	4.15	68.26	13.00	303	58.84	11.21	86
Wyoming	479,602	0.34	0.24	0.58	9.53	19.88	464	22.09	46.07	232
Totals	272,690,813	37.84	33.26	71.10	1,169.23	4.29	100	1,169.23	4.29	100
RTS rate	\$16.45/license									

License Taxes--Corporate Licenses

State	1999 State Population	1999 Total Corporate Licenses (thousands)	1999 Tax Capacity (\$ millions)	1999 Capacity per capita (\$/person)	1999 Per Capita Capacity Index	1999 Tax Revenue (\$ millions)	1999 Revenue per capita (\$/person)	1999 Tax Effort Index
Alabama	4,369,862	60.52	71.27	16.31	70	122.62	28.06	172
Alaska	619,500	10.11	11.90	19.21	82	1.42	2.30	12
Arizona	4,778,332	83.98	98.90	20.70	89	7.11	1.49	7
Arkansas	2,551,373	44.02	51.84	20.32	87	11.44	4.48	22
California	33,145,121	438.38	516.26	15.58	67	32.82	0.99	6
Colorado	4,056,133	110.44	130.06	32.06	137	4.94	1.22	4
Connecticut	3,282,031	67.93	80.00	24.38	104	12.50	3.81	16
Delaware	753,538	21.86	25.74	34.16	146	459.86	610.27	1,787
D.C.	519,000	13.75	16.20	31.21	134	3.68	7.08	23
Florida	15,111,244	539.80	635.71	42.07	180	126.46	8.37	20
Georgia	7,788,240	166.56	196.15	25.19	108	34.59	4.44	18
Hawaii	1,185,497	25.64	30.20	25.47	109	2.61	2.20	9
Idaho	1,251,700	23.84	28.08	22.43	96	1.16	0.92	4
Illinois	12,128,370	262.92	309.64	25.53	109	121.35	10.01	39
Indiana	5,942,901	102.11	120.25	20.23	87	4.83	0.81	4
Iowa	2,869,413	53.03	62.45	21.76	93	32.87	11.46	53
Kansas	2,654,052	45.68	53.79	20.27	87	24.82	9.35	46
Kentucky	3,960,825	62.77	73.93	18.66	80	173.47	43.80	235
Louisiana	4,372,035	85.86	101.12	23.13	99	300.62	68.76	297
Maine	1,253,040	26.98	31.77	25.35	109	3.11	2.49	10
Maryland	5,171,634	112.20	132.13	25.55	109	11.38	2.20	9
Massachusetts	6,175,169	133.83	157.61	25.52	103	21.69	3.51	14
Michigan	9,863,775	187.85	221.23	22.43	96	11.99	1.22	5
Minnesota	4,775,508	104.18	122.69	25.69	110	4.11	0.86	3
Mississippi	2,768,619	36.83	43.37	15.67	67	71.70	25.90	165
Missouri	5,468,338	95.96	113.01	20.67	89	102.11	18.67	90
Montana	882,779	22.55	26.56	30.08	129	1.08	1.22	4
Nebraska	1,666,028	36.03	42.44	25.47	109	5.94	3.56	14
Nevada	1,809,253	46.07	54.25	29.99	129	19.46	10.76	36
New Hampshire	1,201,134	25.80	30.39	25.30	108	4.14	3.45	14
New Jersey	8,143,412	238.85	281.28	34.54	148	149.43	18.35	53
New Mexico	1,739,844	25.77	30.34	17.44	75	2.29	1.31	8
New York	18,196,601	498.42	586.98	32.26	138	73.12	4.02	12
North Carolina	7,650,789	135.18	159.20	20.81	89	227.00	29.67	143
North Dakota	633,666	11.31	13.31	21.01	90	0.00	0.00	0
Ohio	11,256,654	185.03	217.91	19.36	83	394.45	35.04	181
Oklahoma	3,358,044	61.84	72.83	21.69	93	38.53	11.47	53
Oregon	3,316,154	67.32	79.28	23.91	102	5.98	1.80	8
Pennsylvania	11,994,016	187.08	220.32	18.37	79	1,116.33	93.07	507
Rhode Island	990,819	25.09	29.55	29.82	128	12.22	12.34	41
South Carolina	3,885,736	69.59	81.96	21.09	90	37.16	9.56	45
South Dakota	733,133	13.67	16.10	21.97	94	1.89	2.58	12
Tennessee	5,483,535	63.93	75.29	13.73	59	323.38	58.97	429
Texas	20,044,141	319.24	375.96	18.76	80	2,127.76	106.15	566
Utah	2,129,836	41.62	49.02	23.02	99	1.52	0.72	3
Vermont	593,740	16.03	18.87	31.79	136	1.27	2.15	7
Virginia	6,872,912	131.34	154.67	22.50	96	27.53	4.01	18
Washington	5,756,361	107.42	126.50	21.98	94	13.17	2.29	10
West Virginia	1,806,928	22.25	26.20	14.50	62	7.90	4.37	30
Wisconsin	5,250,446	92.28	108.67	20.70	89	59.92	11.41	55
Wyoming	479,602	12.00	14.13	29.45	126	6.10	12.73	43
Totals	272,690,813	5,402.86	6,362.83	23.33	100	6,362.83	23.33	100
RTS rate	\$1177.68/license							

Personal Income Tax

State	1999 State Population	1999 Adjusted Gross Income AGI Amount (\$ millions)	1999 Total Exemptions (\$ millions)	Adjustment for Residence (\$ millions)	AGI-Adjustments- Adjustment for Residence (\$ millions)	1999 Base: Individual Income (AGI-exemptions+/-residency) (\$ millions)	1999 Tax Capacity (\$ millions)	1999 Capacity per capita (\$/person)	1999 Per Capita Capacity Index	1999 Tax Revenue (\$ millions)	1999 Revenue per capita (\$/person)	1999 Tax Effort Index
Alabama	4,369,862	68,354.9	558.5	814.2	68,099.2	68,099.2	2,280.7	521.92	75	2,044.8	467.93	90
Alaska	619,500	12,816.3	143.0	-808.4	13,767.7	13,767.7	461.1	744.30	107	0.0	0.00	0
Arizona	4,778,332	87,588.7	825.5	386.5	88,027.7	88,027.7	2,948.1	616.98	89	2,098.4	439.14	71
Arkansas	2,551,373	36,759.6	329.2	-279.5	37,368.3	37,368.3	1,251.5	490.52	71	1,433.9	561.99	115
California	33,145,121	707,433.7	8,359.5	151.1	715,642.1	715,642.1	23,967.6	723.11	104	30,732.4	927.21	128
Colorado	4,056,133	94,994.0	1,063.9	110.2	95,947.8	95,947.8	3,213.4	792.23	114	3,354.9	827.11	104
Connecticut	3,282,031	102,922.3	1,108.1	6,107.7	97,922.7	97,922.7	3,279.5	999.24	144	3,610.0	1,099.93	110
Delaware	753,538	16,778.1	120.7	-1,225.1	18,123.9	18,123.9	607.0	805.52	116	813.7	1,079.86	134
D.C.	519,000	14,096.2	168.9	-26,699.2	14,265.2	14,265.2	477.8	920.53	133	952.2	1,834.60	199
Florida	15,111,244	309,909.2	2,761.2	927.8	311,742.6	311,742.6	10,440.6	690.92	100	0.0	0.00	0
Georgia	7,788,240	150,590.1	1,358.0	-402.3	152,350.4	152,350.4	5,102.4	655.14	94	5,696.8	731.46	112
Hawaii	1,185,497	21,600.7	220.0	0.0	21,820.7	21,820.7	730.8	616.45	89	1,069.0	901.71	146
Idaho	1,251,700	19,564.0	225.0	347.8	19,441.2	19,441.2	651.1	520.18	75	847.0	676.70	130
Illinois	12,128,370	274,786.9	2,364.0	-796.7	277,947.5	277,947.5	9,308.8	767.52	111	7,247.5	597.57	78
Indiana	5,942,901	112,383.6	904.6	2,639.9	110,648.3	110,648.3	3,705.7	623.56	90	4,214.6	709.18	114
Iowa	2,869,413	50,739.8	580.1	511.4	50,808.5	50,808.5	1,701.6	593.02	85	1,754.7	611.52	103
Kansas	2,654,052	49,666.0	530.0	839.9	49,356.1	49,356.1	1,653.0	622.82	90	1,696.3	639.13	103
Kentucky	3,960,825	61,666.5	546.2	-746.1	62,958.8	62,958.8	2,108.6	532.35	77	3,221.0	813.22	153
Louisiana	4,372,035	65,130.3	594.5	-124.2	65,849.1	65,849.1	2,205.4	504.42	73	1,535.6	351.24	70
Maine	1,253,040	21,483.6	273.7	283.3	21,474.0	21,474.0	1,252.0	573.95	83	1,020.0	814.03	142
Maryland	5,171,634	123,010.8	1,062.4	17,015.4	124,073.3	124,073.3	4,155.3	803.49	116	6,563.5	1,269.13	158
Massachusetts	6,175,169	164,239.7	1,660.6	-3,611.5	169,511.8	169,511.8	5,677.1	919.35	132	8,036.6	1,301.44	142
Michigan	9,863,775	201,719.8	1,444.5	849.1	202,315.3	202,315.3	6,775.8	686.93	99	7,475.9	757.92	110
Minnesota	4,775,508	106,979.0	1,075.1	-893.3	108,947.5	108,947.5	3,648.8	764.06	110	5,306.2	1,111.14	145
Mississippi	2,768,619	36,900.1	337.7	1,214.3	36,023.4	36,023.4	1,206.5	435.76	63	983.0	355.07	81
Missouri	5,468,338	99,331.2	893.0	-3,210.7	103,435.0	103,435.0	3,464.2	633.49	91	3,855.8	705.11	111
Montana	882,779	13,055.0	201.5	-2.6	13,259.0	13,259.0	444.1	503.02	72	483.0	547.17	109
Nebraska	1,666,028	31,096.8	346.3	-602.2	32,045.4	32,045.4	1,073.2	644.19	93	1,071.9	643.38	100
Nevada	1,809,253	42,171.1	348.1	-745.0	43,264.3	43,264.3	1,449.0	800.87	115	0.0	0.00	0
New Hampshire	1,201,134	28,993.5	309.8	2,928.9	26,374.5	26,374.5	883.3	735.40	106	63.1	52.56	7
New Jersey	8,143,412	222,004.8	1,999.5	17,236.3	206,768.0	206,768.0	6,924.9	850.37	122	6,354.0	780.26	92
New Mexico	1,739,844	25,833.2	245.6	98.3	25,980.6	25,980.6	870.1	500.11	72	809.6	465.31	93
New York	18,196,601	425,240.4	4,135.7	-24,509.9	453,886.0	453,886.0	15,201.1	835.38	120	26,045.1	1,431.32	171
North Carolina	7,650,789	141,801.7	1,259.1	-888.5	143,949.2	143,949.2	4,821.0	630.13	91	6,586.2	860.85	137
North Dakota	633,666	9,887.7	142.9	-356.4	10,387.0	10,387.0	347.9	548.98	79	182.0	287.18	52
Ohio	11,256,654	216,174.6	1,766.2	-1,417.3	219,358.1	219,358.1	7,346.5	652.64	94	10,288.4	913.98	140
Oklahoma	3,358,044	50,023.8	460.6	854.9	49,629.4	49,629.4	1,662.1	494.97	71	2,070.5	616.56	125
Oregon	3,316,154	62,902.2	756.5	-1,693.4	65,352.1	65,352.1	2,188.7	660.02	95	3,709.6	1,118.64	169
Pennsylvania	11,994,016	240,243.1	2,300.2	1,960.4	240,582.8	240,582.8	8,057.4	671.78	97	8,846.1	737.54	110
Rhode Island	990,819	20,131.7	196.7	1,094.4	19,234.0	19,234.0	644.2	650.14	94	762.8	769.85	118
South Carolina	3,885,736	64,105.6	545.6	1,092.8	63,558.5	63,558.5	2,128.6	547.81	79	2,298.2	591.45	108
South Dakota	733,133	12,060.2	175.0	-213.1	12,448.3	12,448.3	416.9	568.67	82	0.0	0.00	0
Tennessee	5,483,535	96,338.3	951.7	-967.7	98,257.8	98,257.8	3,290.6	600.12	86	160.2	29.21	5
Texas	20,044,141	368,614.8	3,182.9	-957.6	372,755.3	372,755.3	12,484.0	622.82	90	0.0	0.00	0
Utah	2,129,836	36,256.1	294.0	23.5	36,526.6	36,526.6	1,223.3	574.37	83	1,461.3	686.11	119
Vermont	593,740	11,159.2	155.6	103.3	11,211.6	11,211.6	375.5	632.41	91	383.5	645.82	102
Virginia	6,872,912	152,518.4	1,399.2	7,890.2	153,917.7	153,917.7	5,154.9	750.03	108	6,087.9	885.78	118
Washington	5,756,361	134,870.5	1,217.0	1,884.1	134,203.5	134,203.5	4,494.6	780.81	112	0.0	0.00	0
West Virginia	1,806,928	24,015.9	224.8	398.6	23,842.1	23,842.1	798.5	441.91	64	919.9	509.12	115
Wisconsin	5,250,446	106,337.9	957.9	2,381.6	104,914.2	104,914.2	3,513.7	669.22	96	5,162.2	983.20	147
Wyoming	479,602	9,673.7	95.6	-21.1	9,790.5	9,790.5	327.9	683.68	98	0.0	0.00	0
Totals	272,690,813	5,597,681.7	53,806.4	-1,026.0	5,652,514.1	5,652,514.1	189,308.9	694.23	100	189,308.9	694.23	100
RTS rate	3.35 cents per dollar											

Corporate Income Tax

State	1999 State Population	1999 Total Corporate Income Tax Base (equal to allocated profits) (\$ millions)	1999 Tax Capacity (\$ millions)	1999 Capacity per capita (\$/person)	1999 Per Capita Capacity Index	1999 Tax Revenue (\$ millions)	1999 Revenue per capita (\$/person)	1999 Tax Effort Index
Alabama	4,369,862	7,755.0	417.3	95.50	77	233.0	53.33	56
Alaska	619,500	1,072.0	57.7	93.12	75	211.8	341.91	367
Arizona	4,778,332	9,319.4	501.5	104.96	84	545.4	114.14	109
Arkansas	2,551,373	4,595.3	247.3	96.92	78	212.2	83.17	86
California	33,145,121	71,259.8	3,834.8	115.70	93	5,459.2	164.71	142
Colorado	4,056,133	10,673.5	574.4	141.61	114	301.0	74.22	52
Connecticut	3,282,031	10,527.6	566.5	172.62	139	474.5	144.58	84
Delaware	753,538	4,112.3	221.3	293.68	236	232.5	308.58	105
D.C.	519,000	3,779.9	203.4	391.93	315	217.6	419.26	107
Florida	15,111,244	27,540.4	1,482.1	98.08	79	1,267.0	83.84	85
Georgia	7,788,240	19,190.1	1,032.7	132.60	107	793.2	101.84	77
Hawaii	1,185,497	1,995.3	107.4	90.57	73	52.4	44.21	49
Idaho	1,251,700	1,974.1	106.2	84.87	68	96.1	76.81	91
Illinois	12,128,370	33,754.8	1,816.5	149.77	120	2,103.9	173.47	116
Indiana	5,942,901	13,670.1	735.6	123.79	100	989.6	166.52	135
Iowa	2,869,413	6,460.0	347.6	121.15	97	234.5	81.74	67
Kansas	2,654,052	5,747.0	309.3	116.53	94	253.8	95.64	82
Kentucky	3,960,825	7,677.3	413.1	104.31	84	312.1	78.79	76
Louisiana	4,372,035	7,681.6	413.4	94.55	76	286.3	65.49	69
Maine	1,253,040	2,149.7	115.7	92.32	74	147.5	117.70	127
Maryland	5,171,634	9,929.7	534.4	103.33	83	405.0	78.31	76
Massachusetts	6,175,169	18,061.0	971.9	157.40	127	1,249.7	202.37	129
Michigan	9,863,775	23,564.7	1,268.1	128.56	103	2,413.6	244.69	190
Minnesota	4,775,508	12,931.9	695.9	145.73	117	779.2	163.16	112
Mississippi	2,768,619	4,119.8	221.7	80.08	64	229.5	82.89	104
Missouri	5,468,338	12,684.5	682.6	124.83	100	276.5	50.57	41
Montana	882,779	1,174.6	63.2	71.60	58	89.6	101.52	142
Nebraska	1,666,028	3,708.2	199.6	119.78	96	135.0	81.05	68
Nevada	1,809,253	3,994.7	215.0	118.82	96	0.0	0.00	0
New Hampshire	1,201,134	2,473.6	133.1	110.82	89	255.8	212.98	192
New Jersey	8,143,412	22,274.0	1,198.7	147.19	118	1,334.0	163.81	111
New Mexico	1,739,844	2,170.2	116.8	67.13	54	164.0	94.24	140
New York	18,196,601	59,226.6	3,187.2	175.16	141	5,827.2	320.24	183
North Carolina	7,650,789	18,589.2	1,000.4	130.75	105	920.6	120.33	92
North Dakota	633,666	1,116.2	60.1	94.80	76	93.6	147.70	156
Ohio	11,256,654	26,608.9	1,431.9	127.21	102	751.6	66.77	52
Oklahoma	3,358,044	5,184.1	279.0	83.08	67	187.3	55.78	67
Oregon	3,316,154	6,716.0	361.4	108.99	88	324.4	97.82	90
Pennsylvania	11,994,016	27,909.0	1,501.9	125.22	101	1,537.7	128.21	102
Rhode Island	990,819	2,062.3	111.0	112.01	90	66.3	66.93	60
South Carolina	3,885,736	7,442.7	400.5	103.07	83	257.5	66.26	64
South Dakota	733,133	1,677.8	90.3	123.15	99	50.8	69.32	56
Tennessee	5,483,535	11,751.8	632.4	115.33	93	571.4	104.21	90
Texas	20,044,141	46,628.2	2,509.3	125.19	101	0.0	0.00	0
Utah	2,129,836	4,330.9	233.1	109.43	88	180.1	84.58	77
Vermont	593,740	1,059.3	57.0	96.01	77	49.7	83.70	87
Virginia	6,872,912	16,156.9	869.5	126.51	102	414.4	60.29	48
Washington	5,756,361	12,586.4	677.3	117.67	95	0.0	0.00	0
West Virginia	1,806,928	2,613.4	140.6	77.83	63	263.1	145.62	187
Wisconsin	5,250,446	12,021.9	646.9	123.22	99	671.0	127.79	104
Wyoming	479,602	742.5	40.0	83.31	67	0.0	0.00	0
Totals	272,690,813	630,359.0	33,922.4	124.40	100	33,922.4	124.40	100
RTS rate	5.38 cents per dollar							

Estate and Gift Taxes

State	1999 State Population	1999 State and Local				1999 Capacity per capita (\$/person)	1999 Per Capita Capacity Index	1999 Tax Revenue (\$ millions)	1999 Revenue per capita (\$/person)	1999 Tax Effort Index	Revenue divided by base
		1999 Total Base (total Federal collections) (\$ millions)	Estate and Gift Tax Collections (\$ millions)	1999 Tax Capacity (\$ millions)	1999 Tax Revenue (\$ millions)						
Alabama	4,369,862	281.67	62.78	74.62	17.07	62	62.78	14.37	84	22.3%	
Alaska	619,500	14.92	1.73	3.95	6.38	23	1.73	2.79	44	11.6%	
Arizona	4,778,332	435.38	89.09	115.33	24.14	88	89.09	18.64	77	20.5%	
Arkansas	2,551,373	164.12	32.57	43.48	17.04	62	32.57	12.77	75	19.8%	
California	33,145,121	3,829.89	877.90	1,014.54	30.61	111	877.90	26.49	87	22.9%	
Colorado	4,056,133	327.79	65.39	86.83	21.41	78	65.39	16.12	75	19.9%	
Connecticut	3,282,031	597.77	250.17	158.35	48.25	175	250.17	76.22	158	41.9%	
Delaware	753,538	116.47	27.06	30.85	40.95	148	27.06	35.91	88	23.2%	
D.C.	519,000	83.21	26.25	22.04	42.47	154	26.25	50.57	119	31.5%	
Florida	15,111,244	2,454.87	649.52	650.30	43.03	156	649.52	42.98	100	26.5%	
Georgia	7,788,240	589.81	111.19	156.24	20.06	73	111.19	14.28	71	18.9%	
Hawaii	1,185,497	109.58	28.74	29.03	24.49	89	28.74	24.24	99	26.2%	
Idaho	1,251,700	50.11	11.13	13.27	10.60	38	11.13	8.89	84	22.2%	
Illinois	12,128,370	1,505.42	346.98	398.79	32.88	119	346.98	28.61	87	23.0%	
Indiana	5,942,901	396.82	148.71	105.12	17.69	64	148.71	25.02	141	37.5%	
Iowa	2,869,413	144.15	72.84	38.19	13.31	48	72.84	25.38	191	50.5%	
Kansas	2,654,052	235.73	70.24	62.45	23.53	85	70.24	26.46	112	29.8%	
Kentucky	3,960,825	213.70	81.48	56.61	14.29	52	81.48	20.57	144	38.1%	
Louisiana	4,372,035	335.00	95.97	88.74	20.30	74	95.97	21.95	108	28.6%	
Maine	1,253,040	89.90	29.77	23.81	19.00	69	29.77	23.76	125	33.1%	
Maryland	5,171,634	678.82	126.17	179.82	34.77	126	126.17	24.40	70	18.6%	
Massachusetts	6,175,169	901.71	173.87	238.86	38.68	140	173.87	28.16	73	19.3%	
Michigan	9,863,775	789.47	174.89	209.13	21.20	77	174.89	17.73	84	22.2%	
Minnesota	4,775,508	319.80	58.13	84.72	17.74	64	58.13	12.17	69	18.2%	
Mississippi	2,768,619	142.61	30.77	37.78	13.64	49	30.77	11.11	81	21.6%	
Missouri	5,468,338	519.22	118.67	137.54	25.15	91	118.67	21.70	86	22.9%	
Montana	882,779	40.41	18.30	10.71	12.13	44	18.30	20.73	171	45.3%	
Nebraska	1,666,028	125.89	17.45	33.35	20.02	73	17.45	10.47	52	13.9%	
Nevada	1,809,253	245.61	41.47	65.06	35.96	130	41.47	22.92	64	16.9%	
New Hampshire	1,201,134	99.64	49.37	26.39	21.97	80	49.37	41.10	187	49.5%	
New Jersey	8,143,412	938.27	423.02	248.55	30.52	111	423.02	51.95	170	45.1%	
New Mexico	1,739,844	119.44	21.91	31.64	18.19	66	21.91	12.59	69	18.3%	
New York	18,196,601	2,989.32	1,071.46	791.87	43.52	158	1,071.46	58.88	135	35.8%	
North Carolina	7,650,789	633.47	182.85	167.81	21.93	80	182.85	23.90	109	28.9%	
North Dakota	633,666	22.14	7.42	5.87	9.26	34	7.42	11.70	126	33.5%	
Ohio	11,256,654	1,469.89	141.46	389.38	34.59	125	141.46	12.57	36	9.6%	
Oklahoma	3,358,044	259.17	88.80	68.65	20.44	74	88.80	26.44	129	34.3%	
Oregon	3,316,154	222.33	47.98	58.90	17.76	64	47.98	14.47	81	21.6%	
Pennsylvania	11,994,016	1,232.29	760.70	326.43	27.22	99	760.70	63.42	233	61.7%	
Rhode Island	990,819	121.56	46.85	32.20	32.50	118	46.85	47.29	146	38.5%	
South Carolina	3,885,736	272.41	57.19	72.16	18.57	67	57.19	14.72	79	21.0%	
South Dakota	733,133	29.91	26.43	7.92	10.81	39	26.43	36.05	334	88.4%	
Tennessee	5,483,535	348.83	89.13	92.40	16.85	61	89.13	16.25	96	25.6%	
Texas	20,044,141	1,414.90	256.28	374.81	18.70	68	256.28	12.79	68	18.1%	
Utah	2,129,836	105.12	8.24	27.85	13.07	47	8.24	3.87	30	7.8%	
Vermont	593,740	94.46	23.36	25.02	42.14	153	23.36	39.34	93	24.7%	
Virginia	6,872,912	762.56	154.08	202.00	29.39	107	154.08	22.42	76	20.2%	
Washington	5,756,361	370.63	69.70	98.18	17.06	62	69.70	12.11	71	18.8%	
West Virginia	1,806,928	87.64	27.33	32.22	12.85	47	27.33	15.12	118	31.2%	
Wisconsin	5,250,446	393.40	116.90	104.21	19.85	72	116.90	22.26	112	29.7%	
Wyoming	479,602	65.78	9.73	17.43	36.33	132	9.73	20.29	56	14.8%	
Totals	272,690,813	28,385.61	7,519.38	7,519.38	27.57	100	7,519.38	27.57	100	26.5%	
RTS rate	26.49 cents per dollar										

Severance Taxes

State	1999 State Population	Value of Oil (\$ millions)	Value of Coal (\$ millions)	Value of Gas (\$ millions)	Value of non-fuel mineral (\$ millions)	1999 Total Severance Tax Base (sum of values) (\$ millions)	1999 Tax Capacity (\$ millions)	1999 Capacity per capita (\$/person)	1999 Per Capita Capacity Index	1999 Tax Revenue (\$ millions)	1999 Revenue per capita (\$/person)	1999 Tax Effort Index
Alabama	4,369,862	167.83	772.54	1,249.89	1,001.50	3,191.75	78.27	17.91	156	50.38	11.53	64
Alaska	619,500	4,248.87	24.89	624.77	1,039.50	5,938.03	145.61	235.05	2,044	426.02	687.69	293
Arizona	4,778,332	0.94	197.98	0.92	2,625.00	2,824.84	69.27	14.50	126	0.00	0.00	0
Arkansas	2,551,373	101.23	0.39	717.37	490.50	1,309.49	32.11	12.59	109	10.24	4.01	32
California	33,145,121	3,276.38	0.00	762.99	3,150.00	7,189.37	176.30	5.32	46	33.74	1.02	19
Colorado	4,056,133	300.85	514.66	1,379.63	612.00	2,807.14	68.84	16.97	148	33.98	8.38	49
Connecticut	3,282,031	0.00	0.00	0.00	94.35	94.35	2.31	0.70	6	0.00	0.00	0
Delaware	753,538	0.00	0.00	0.00	11.15	11.15	0.27	0.36	3	0.00	0.00	0
D.C.	519,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00	0.00	0
Florida	15,111,244	70.54	0.00	0.00	1,915.00	1,985.54	48.69	3.22	28	67.10	4.44	138
Georgia	7,788,240	0.00	0.00	0.00	1,680.00	1,680.00	41.20	5.29	46	0.00	0.00	0
Hawaii	1,185,497	0.00	0.00	0.00	85.45	85.45	2.10	1.77	15	0.00	0.00	0
Idaho	1,251,700	0.00	0.00	0.00	429.50	429.50	10.53	8.41	73	4.55	3.63	43
Illinois	12,128,370	192.53	916.91	0.00	885.50	1,994.94	48.92	4.03	35	0.00	0.00	0
Indiana	5,942,901	30.80	702.01	1.58	705.00	1,439.39	35.30	5.94	52	0.51	0.09	1
Iowa	2,869,413	0.00	0.00	0.00	503.50	503.50	12.35	4.30	37	0.00	0.00	0
Kansas	2,654,052	464.68	6.41	1,012.20	575.50	2,058.79	50.49	19.02	165	49.28	18.57	98
Kentucky	3,960,825	40.19	3,430.62	177.35	501.00	4,149.16	101.75	25.69	223	174.78	44.13	172
Louisiana	4,372,035	1,908.78	52.97	11,101.93	380.50	13,444.18	329.68	75.41	656	350.70	80.22	106
Maine	1,253,040	0.00	0.00	0.00	97.30	97.30	2.39	1.90	17	0.00	0.00	0
Maryland	5,171,634	0.00	94.07	0.11	334.00	428.18	10.50	2.03	18	0.00	0.00	0
Massachusetts	6,175,169	0.00	0.00	0.00	198.50	198.50	4.87	0.79	7	0.00	0.00	0
Michigan	9,863,775	120.87	0.00	491.22	1,625.00	2,237.10	54.86	5.56	48	24.21	2.45	44
Minnesota	4,775,508	0.00	0.00	0.00	1,580.00	1,580.00	38.75	8.11	71	2.16	0.45	6
Mississippi	2,768,619	252.18	0.30	167.21	154.50	574.18	14.08	5.09	44	19.26	6.96	137
Missouri	5,468,338	1.22	7.12	0.00	1,335.00	1,343.35	32.94	6.02	52	0.03	0.01	0
Montana	882,779	216.51	357.97	95.51	499.50	1,169.49	28.68	32.49	283	74.19	84.04	259
Nebraska	1,666,028	41.16	0.00	2.05	127.35	170.56	4.18	2.51	22	0.76	0.46	18
Nevada	1,809,253	9.84	0.00	0.00	3,025.00	3,034.84	74.42	41.13	358	33.19	18.35	45
New Hampshire	1,201,134	0.00	0.00	0.00	62.00	62.00	1.52	1.27	11	0.00	0.00	0
New Jersey	8,143,412	0.00	0.00	0.00	288.50	288.50	7.07	0.87	8	0.00	0.00	0
New Mexico	1,739,844	1,009.00	601.39	2,919.84	801.50	5,331.73	130.75	75.15	654	269.94	155.15	206
New York	18,196,601	3.39	0.00	38.84	984.50	1,026.74	25.18	1.38	12	0.00	0.00	0
North Carolina	7,650,789	0.00	0.00	0.00	746.00	746.00	18.29	2.39	21	1.95	0.25	11
North Dakota	633,666	477.10	244.49	118.11	39.45	879.15	21.56	34.02	296	100.11	157.99	464
Ohio	11,256,654	88.87	703.24	294.47	1,035.00	2,121.58	52.03	4.62	40	12.17	1.08	23
Oklahoma	3,358,044	1,120.68	43.78	3,068.83	450.50	4,683.79	114.86	34.20	297	210.21	62.60	183
Oregon	3,316,154	0.00	0.00	2.89	310.00	312.89	7.67	2.31	20	49.56	14.94	646
Pennsylvania	11,994,016	27.11	1,970.34	0.00	1,230.00	3,227.45	79.14	6.60	57	0.00	0.00	0
Rhode Island	990,819	0.00	0.00	0.00	23.70	23.70	0.58	0.59	5	0.00	0.00	0
South Carolina	3,885,736	0.00	0.00	0.00	562.00	562.00	13.78	3.55	31	0.00	0.00	0
South Dakota	733,133	16.68	0.00	3.67	256.00	276.35	6.78	9.24	80	3.18	4.33	47
Tennessee	5,483,535	4.24	83.08	2.93	737.00	827.25	20.29	3.70	32	0.80	0.15	4
Texas	20,044,141	6,982.24	658.49	13,554.35	1,840.00	23,035.08	564.87	28.18	245	705.25	35.18	125
Utah	2,129,836	263.94	469.32	492.42	1,305.00	2,530.68	62.06	29.14	253	14.51	6.81	23
Vermont	593,740	0.00	0.00	0.00	70.70	70.70	1.73	2.92	25	0.00	0.00	0
Virginia	6,872,912	0.09	908.77	0.00	643.00	1,551.86	38.06	5.54	48	1.82	0.26	5
Washington	5,756,361	0.00	75.08	0.00	635.50	710.58	17.42	3.03	26	62.32	10.83	358
West Virginia	1,806,928	20.88	4,336.20	0.00	171.50	4,528.58	111.05	61.46	535	153.36	84.87	138
Wisconsin	5,250,446	0.00	0.00	0.00	335.50	335.50	8.23	1.57	14	2.46	0.47	30
Wyoming	479,602	849.96	1,757.33	1,486.48	1,035.00	5,128.77	125.77	262.24	2,281	192.44	401.25	153
Totals	272,690,813	29,103.80	19,023.51	40,372.09	39,350.00	127,849.40	3,135.15	11.50	100	3135.15	11.50	100
RTS rate	2.45 cents per dollar											

Other Taxes

State	1999 State Population	1999 Total Other Tax Base (state personal income) (millions)	1999 Tax Capacity (\$ millions)	1999 Capacity per capita (\$/person)	1999 Per Capita Capacity Index	1999 Tax Revenue (\$ millions)	1999 Revenue per capita (\$/person)	1999 Tax Effort Index
Alabama	4,369,862	98,451.58	569.55	130.34	81	637.94	145.99	112
Alaska	619,500	17,368.92	100.48	162.20	101	67.71	109.30	67
Arizona	4,778,332	116,579.55	674.43	141.14	88	347.26	72.67	51
Arkansas	2,551,373	54,851.08	317.32	124.37	77	167.11	65.50	53
California	33,145,121	963,445.14	5,573.64	168.16	104	5,271.22	159.03	95
Colorado	4,056,133	123,399.65	713.88	176.00	109	372.85	91.92	52
Connecticut	3,282,031	127,729.68	738.93	225.14	140	522.67	159.25	71
Delaware	753,538	22,297.55	128.99	171.18	106	342.34	454.32	265
D.C.	519,000	20,520.31	118.71	228.73	142	223.29	430.23	188
Florida	15,111,244	415,151.37	2,401.70	158.93	99	3,222.24	213.23	134
Georgia	7,788,240	206,806.32	1,196.40	153.62	95	762.72	97.93	64
Hawaii	1,185,497	32,233.44	186.47	157.30	98	193.87	163.53	104
Idaho	1,251,700	27,983.57	161.89	129.33	80	112.84	90.15	70
Illinois	12,128,370	367,947.00	2,128.62	175.51	109	1,537.16	126.74	72
Indiana	5,942,901	151,861.60	878.54	147.83	92	219.79	36.98	25
Iowa	2,869,413	72,094.39	417.07	145.35	90	180.66	62.96	43
Kansas	2,654,052	68,946.54	398.86	150.28	93	118.71	44.73	30
Kentucky	3,960,825	89,683.08	518.83	130.99	81	888.64	224.36	171
Louisiana	4,372,035	98,254.72	568.42	130.01	81	602.00	137.69	106
Maine	1,253,040	30,074.15	173.98	138.85	86	75.60	60.33	43
Maryland	5,171,634	162,930.76	942.57	182.26	113	1,483.68	286.89	157
Massachusetts	6,175,169	211,121.05	1,221.36	197.79	123	584.16	94.60	48
Michigan	9,863,775	270,353.38	1,564.03	158.56	98	816.04	82.73	52
Minnesota	4,775,508	143,590.96	830.69	173.95	108	1,358.64	284.50	164
Mississippi	2,768,619	55,935.42	323.59	116.88	72	159.57	57.63	49
Missouri	5,468,338	141,400.38	818.02	149.59	93	597.92	109.34	73
Montana	882,779	19,173.67	110.92	125.65	78	101.22	114.66	91
Nebraska	1,666,028	44,303.45	256.30	153.84	95	266.49	159.96	104
Nevada	1,809,253	53,727.77	310.82	171.80	107	661.55	365.65	213
New Hampshire	1,201,134	36,159.53	209.19	174.16	108	322.61	268.59	154
New Jersey	8,143,412	283,791.88	1,641.77	201.61	125	826.20	101.46	50
New Mexico	1,739,844	37,291.18	215.73	124.00	77	213.99	122.99	99
New York	18,196,601	603,348.79	3,490.44	191.82	119	4,056.58	222.93	116
North Carolina	7,650,789	197,516.21	1,142.65	149.35	93	1,050.48	137.30	92
North Dakota	633,666	14,778.44	85.50	134.92	84	155.72	245.75	182
Ohio	11,256,654	298,775.10	1,728.45	153.55	95	786.29	69.85	45
Oklahoma	3,358,044	76,094.30	440.21	131.09	81	252.43	75.17	57
Oregon	3,316,154	87,192.35	504.42	152.11	94	664.91	200.51	132
Pennsylvania	11,994,016	336,545.11	1,946.95	162.33	101	3,155.49	263.09	162
Rhode Island	990,819	28,217.15	163.24	164.75	102	114.04	115.10	70
South Carolina	3,885,736	88,873.46	514.14	132.32	82	662.51	170.50	129
South Dakota	733,133	17,969.53	103.96	141.80	88	145.41	198.33	140
Tennessee	5,483,535	137,643.76	796.29	145.21	90	692.04	126.20	87
Texas	20,044,141	525,745.46	3,041.50	151.74	94	4,281.04	213.58	141
Utah	2,129,836	47,847.41	276.80	129.96	81	213.39	100.19	77
Vermont	593,740	15,156.38	87.68	147.68	92	198.76	334.75	227
Virginia	6,872,912	198,867.35	1,150.47	167.39	104	1,840.19	267.75	160
Washington	5,756,361	168,670.06	975.78	169.51	105	1,483.37	257.69	152
West Virginia	1,806,928	37,104.98	214.66	118.80	74	486.90	269.46	227
Wisconsin	5,250,446	140,673.98	813.82	155.00	96	440.95	83.98	54
Wyoming	479,602	12,530.13	72.49	151.14	94	21.98	45.83	30
Totals	272,690,813	7,599,009.00	43,961.16	161.21	100	43,961.16	161.21	100
RTS rate	0.58 cents per dollar							

Representative State-Local Expenditures by Function, 1999, Adjusted for Input Cost Differences and then Normalized, per capita
(dollars)

	Population	Primary and Secondary Education										Index of Fiscal		
		Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police and Corrections	Environment and Housing	Interest on General debt	Governmental Administration	All Other	Total	Need	Rank
Alabama	4,369,862	1,135.6	439.4	945.5	510.7	445.8	384.8	391.9	246.8	263.9	546.3	5,242.4	103	12
Alaska	619,500	1,768.3	530.5	553.8	373.5	301.8	488.8	416.3	246.8	301.7	598.3	5,619.7	110	3
Arizona	4,778,332	1,332.8	430.0	916.7	437.8	324.4	394.6	396.2	246.8	270.5	555.4	5,249.3	103	11
Arkansas	2,551,373	1,174.5	402.2	931.5	522.5	460.2	312.5	382.0	246.8	248.4	525.0	5,124.8	100	18
California	33,145,121	1,381.0	503.0	950.8	429.6	289.7	409.7	415.8	246.8	301.0	597.3	5,482.8	107	4
Colorado	4,056,133	1,312.4	450.6	560.9	391.2	374.7	341.4	403.3	246.8	281.5	570.5	4,979.5	97	32
Connecticut	3,282,031	1,322.9	440.9	544.0	425.2	301.8	330.6	423.9	246.8	313.6	614.6	5,031.9	98	26
Delaware	753,538	1,108.6	460.0	667.1	442.7	362.6	317.7	408.9	246.8	290.3	582.6	4,893.5	96	39
D.C.	519,000	786.5	491.2	1,214.1	507.7	212.8	1,350.2	418.7	246.8	305.4	603.4	6,018.9	118	1
Florida	15,111,244	1,056.5	376.0	816.9	440.8	293.7	316.4	390.7	246.8	261.9	543.7	4,702.5	92	47
Georgia	7,788,240	1,287.6	465.6	850.1	466.6	423.9	403.2	402.0	246.8	279.4	567.7	5,345.4	105	7
Hawaii	1,185,497	1,054.1	448.8	699.8	355.6	209.1	316.8	398.0	246.8	273.3	559.2	4,577.5	90	51
Idaho	1,251,700	1,368.2	459.7	859.4	408.4	453.2	276.8	387.7	246.8	257.2	537.2	5,203.9	102	15
Illinois	12,128,370	1,260.0	464.3	648.3	409.9	294.0	424.7	410.2	246.8	292.2	585.3	5,046.8	99	25
Indiana	5,942,901	1,227.5	452.2	515.2	423.8	401.6	381.0	401.9	246.8	279.4	567.6	4,914.2	96	38
Iowa	2,869,413	1,144.7	416.8	528.6	389.1	436.8	249.5	388.2	246.8	258.1	538.4	4,594.8	90	50
Kansas	2,654,052	1,234.6	433.7	695.4	396.6	489.7	345.8	390.3	246.8	261.3	542.8	5,014.3	98	27
Kentucky	3,960,825	1,113.9	443.7	818.0	543.8	413.0	337.7	392.3	246.8	264.5	547.1	5,062.8	99	24
Louisiana	4,372,035	1,178.5	449.9	1,216.2	482.4	317.0	437.7	388.0	246.8	257.7	537.8	5,398.8	106	5
Maine	1,253,040	1,102.0	386.5	667.1	471.5	381.1	245.0	385.3	246.8	253.5	532.1	4,657.8	91	48
Maryland	5,171,634	1,229.6	457.9	469.7	381.3	307.8	463.3	417.8	246.8	304.2	601.6	4,964.0	97	35
Massachusetts	6,175,169	1,194.0	442.8	662.9	462.4	270.5	287.1	413.2	246.8	296.9	591.7	4,880.7	96	41
Michigan	9,863,775	1,370.6	473.7	670.0	444.8	338.0	420.5	414.4	246.8	298.7	594.2	5,289.6	104	10
Minnesota	4,775,508	1,322.1	450.0	568.0	372.8	423.2	304.8	404.7	246.8	283.7	573.6	5,013.3	98	28
Mississippi	2,768,619	1,191.6	431.7	1,070.3	527.2	446.7	360.1	381.3	246.8	247.3	523.5	5,335.3	104	8
Missouri	5,468,338	1,162.1	417.5	683.1	436.1	429.3	350.4	391.2	246.8	262.7	544.7	4,923.4	96	37
Montana	882,779	1,177.6	385.4	1,014.5	431.2	600.4	246.7	375.2	246.8	237.8	510.6	5,142.4	101	17
Nebraska	1,666,028	1,144.0	419.1	737.2	377.8	514.1	287.9	385.5	246.8	253.9	532.6	4,886.8	96	40
Nevada	1,809,253	1,332.6	411.8	700.9	415.7	355.8	415.5	400.1	246.8	276.5	563.7	5,109.0	100	20
New Hampshire	1,201,134	1,237.9	409.0	566.5	412.3	334.4	253.8	401.5	246.8	278.7	566.7	4,750.5	93	46
New Jersey	8,143,412	1,262.7	462.7	538.5	423.0	262.7	348.6	426.3	246.8	317.2	619.6	4,969.0	97	34
New Mexico	1,739,844	1,343.8	411.7	1,301.8	451.6	490.1	399.6	384.7	246.8	252.5	530.7	5,707.1	112	2
New York	18,196,601	1,168.0	451.4	998.7	472.7	229.2	357.0	410.6	246.8	292.9	586.1	5,168.0	101	16
North Carolina	7,650,789	1,185.8	418.2	881.8	488.9	373.5	363.2	392.3	246.8	264.4	547.1	5,111.0	100	19
North Dakota	633,666	1,152.1	412.2	889.3	383.7	827.8	238.4	376.3	246.8	239.6	513.0	5,216.6	102	14
Ohio	11,256,654	1,231.6	450.8	748.6	436.5	312.7	319.2	404.5	246.8	283.4	573.1	4,994.7	98	31
Oklahoma	3,358,044	1,212.3	411.2	849.3	428.6	477.7	340.5	382.3	246.8	248.9	525.8	5,064.8	99	22
Oregon	3,316,154	1,230.9	431.1	886.4	421.8	378.4	287.6	398.6	246.8	274.2	560.5	5,086.0	100	21
Pennsylvania	11,994,016	1,120.2	424.9	665.5	426.6	286.9	341.1	406.0	246.8	285.7	576.3	4,785.5	94	45
Rhode Island	990,819	1,141.4	422.5	690.1	461.8	265.6	307.0	403.7	246.8	282.1	571.3	4,814.2	94	44
South Carolina	3,885,736	1,138.8	435.7	809.8	479.9	383.2	354.4	389.6	246.8	260.2	541.3	5,005.5	98	29
South Dakota	733,133	1,163.6	400.4	585.8	369.1	732.2	248.6	374.7	246.8	237.1	509.5	4,860.9	95	42
Tennessee	5,483,535	1,115.2	423.3	811.4	500.6	394.9	363.5	392.1	246.8	264.2	546.7	4,997.9	98	30
Texas	20,044,141	1,397.4	463.3	963.1	412.5	360.9	370.3	398.2	246.8	273.6	559.7	5,380.2	105	6
Utah	2,129,836	1,654.0	584.6	470.6	352.6	377.7	344.2	403.0	246.8	281.1	570.0	5,312.8	104	9
Vermont	593,740	1,081.4	398.5	623.9	428.9	415.0	264.5	387.7	246.8	257.3	537.2	4,625.6	91	49
Virginia	6,872,912	1,208.9	476.9	543.4	425.1	378.0	355.8	407.6	246.8	288.2	579.7	4,941.2	97	36
Washington	5,756,361	1,327.3	465.3	595.1	404.5	323.6	316.4	407.4	246.8	287.9	579.3	4,976.6	97	33
West Virginia	1,806,928	1,066.2	408.3	1,065.3	556.2	366.7	292.8	382.8	246.8	249.7	526.8	5,063.0	99	23
Wisconsin	5,250,446	1,203.4	444.0	559.4	395.4	395.5	309.5	399.9	246.8	276.2	563.3	4,818.1	94	43
Wyoming	479,602	1,342.5	445.2	706.0	402.5	671.5	276.8	386.6	246.8	255.5	534.8	5,234.4	102	13
Totals	272,690,813	1,246.4	450.0	789.1	437.7	341.1	362.9	403.1	246.8	281.3	570.2	5,108.6	100	

Direct General Expenditures of State and Local Governments, by function, 1999
(millions)

	Primary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police and Corrections	Environment and Housing	Interest on General debt	Governmental Administration	All Other	Total
Alabama	4,560.3	2,197.5	3,230.9	3,234.2	1,248.5	1,054.3	1,419.5	857.2	640.4	1,676.4	20,119.1
Alaska	1,348.4	341.2	689.2	250.4	748.2	332.2	594.7	482.9	395.2	1,949.3	7,131.5
Arizona	4,874.4	2,265.3	1,884.9	987.5	1,737.9	1,885.1	1,773.1	1,423.5	908.2	2,562.3	20,302.0
Arkansas	2,549.7	1,124.0	1,904.2	1,080.0	859.8	618.3	664.9	508.7	346.8	1,005.4	10,661.7
California	38,850.9	15,526.7	27,133.3	16,763.8	7,383.0	14,661.2	17,106.2	12,292.0	7,654.1	23,503.5	180,874.8
Colorado	4,769.0	2,280.7	2,576.4	998.2	1,764.9	1,565.5	1,591.9	1,075.4	1,100.6	2,345.2	20,067.9
Connecticut	4,813.9	1,112.6	2,930.2	1,546.6	1,106.6	1,182.7	1,265.7	1,274.6	1,290.7	3,164.7	19,688.2
Delaware	931.3	538.9	502.9	260.4	388.0	353.9	385.6	370.8	302.4	449.2	4,483.3
D.C.	694.3	82.4	1,246.6	509.7	101.0	605.9	381.0	388.1	253.9	366.7	4,629.7
Florida	15,770.7	4,768.0	8,847.6	6,599.9	5,055.4	6,698.7	7,698.2	4,287.9	3,929.2	7,975.0	71,630.5
Georgia	9,796.4	3,136.9	4,920.8	3,668.7	2,476.9	2,469.9	2,638.2	1,985.0	1,089.8	3,648.9	35,831.4
Hawaii	1,069.6	686.3	956.3	548.1	403.1	355.5	627.0	439.6	595.8	1,207.5	6,888.7
Idaho	1,377.0	582.5	721.2	545.4	524.5	399.1	465.6	379.0	172.6	444.7	5,611.6
Illinois	15,410.1	4,623.5	8,657.1	4,175.7	3,813.7	4,317.6	5,238.3	3,152.4	3,496.1	6,842.3	59,726.8
Indiana	6,956.9	3,281.4	3,893.6	2,482.5	1,826.7	1,418.0	1,861.5	1,311.2	900.2	2,709.5	26,641.6
Iowa	3,453.6	1,939.8	2,077.6	1,619.3	1,607.4	678.9	980.1	701.7	313.3	1,315.1	14,686.6
Kansas	2,961.1	1,636.9	1,296.3	1,005.1	1,339.0	743.1	730.6	703.6	436.9	1,213.1	12,065.5
Kentucky	3,766.7	1,845.6	3,594.6	1,095.6	1,580.9	944.4	1,103.2	865.4	1,375.2	1,890.4	18,061.9
Louisiana	4,611.9	1,804.7	2,982.1	3,077.9	1,548.2	1,495.0	1,645.5	1,117.8	932.8	1,901.9	21,117.7
Maine	1,528.6	446.5	1,422.4	393.4	512.3	263.3	465.4	339.3	262.8	754.1	6,388.1
Maryland	6,256.6	2,509.9	3,674.6	1,206.1	1,471.1	1,923.7	2,524.4	1,465.2	1,121.2	2,723.0	24,875.8
Massachusetts	7,968.7	1,947.0	5,843.0	2,186.4	2,720.0	2,196.7	3,091.9	1,647.4	2,283.7	5,114.8	34,999.6
Michigan	14,434.2	6,231.8	6,452.0	4,234.6	3,043.0	3,538.5	3,291.3	2,447.9	2,229.7	4,654.5	50,557.6
Minnesota	6,835.7	2,444.8	5,501.3	1,725.2	2,222.5	1,369.6	2,462.8	1,586.3	1,469.4	2,542.4	28,160.1
Mississippi	2,745.9	1,403.0	2,040.7	1,928.5	1,142.1	678.6	665.1	609.2	450.0	1,276.8	12,939.8
Missouri	6,017.4	2,150.9	3,809.0	2,101.8	1,922.6	1,501.1	1,391.6	1,283.1	934.3	2,768.8	23,880.6
Montana	1,016.5	474.8	511.0	298.8	481.1	242.2	368.5	292.4	226.3	381.0	4,292.6
Nebraska	1,968.3	1,052.2	1,129.8	542.6	801.6	393.0	577.4	358.0	211.9	681.4	7,716.0
Nevada	2,194.9	683.1	852.1	674.7	959.1	869.0	793.8	781.9	623.2	864.1	9,296.0
New Hampshire	1,370.7	418.3	986.4	156.2	458.0	283.4	338.5	303.1	399.6	614.8	5,328.9
New Jersey	13,378.1	3,088.8	5,701.2	2,071.8	2,390.7	3,397.5	3,460.2	2,565.1	2,297.2	5,974.8	44,325.5
New Mexico	2,049.4	1,144.4	1,381.7	846.0	1,132.3	646.5	663.3	522.6	366.8	712.6	9,465.6
New York	30,699.9	5,735.7	28,052.7	11,017.9	6,555.6	9,803.3	8,756.6	6,215.2	8,536.6	18,395.8	133,769.3
North Carolina	8,313.3	4,122.2	5,691.1	5,298.4	2,512.1	2,357.4	2,771.7	1,478.9	1,122.5	3,101.9	36,769.3
North Dakota	702.5	436.3	622.0	51.9	412.7	113.7	385.7	160.3	127.1	474.7	3,486.8
Ohio	13,555.5	4,672.1	8,848.1	4,471.8	3,555.2	3,731.0	4,117.8	3,290.8	1,909.7	4,998.0	53,150.1
Oklahoma	3,675.4	1,610.2	1,738.9	1,260.6	1,122.9	859.2	928.2	692.1	465.1	1,202.4	13,555.0
Oregon	4,045.0	1,937.3	2,771.0	1,452.5	1,239.7	1,330.6	1,696.4	1,282.8	616.0	1,929.3	18,300.8
Pennsylvania	15,983.6	4,666.8	11,310.5	3,611.1	3,781.7	4,235.1	4,236.3	2,941.0	4,062.2	6,397.3	61,225.5
Rhode Island	1,273.8	368.9	1,042.3	242.1	298.2	328.5	383.2	305.7	318.0	720.2	5,280.8
South Carolina	4,477.2	1,737.5	3,131.4	2,826.1	1,034.1	1,151.5	1,048.6	815.6	641.6	1,368.7	18,232.2
South Dakota	808.3	289.3	446.1	151.6	472.6	165.2	268.2	188.7	155.3	300.2	3,245.4
Tennessee	5,531.9	2,204.6	4,324.3	2,953.2	1,689.3	1,439.9	1,894.8	1,116.4	827.0	2,190.7	24,172.1
Texas	25,404.8	8,978.4	11,259.5	8,198.4	5,854.6	6,831.4	5,597.6	3,870.1	4,063.7	7,316.0	87,374.5
Utah	2,384.0	1,527.6	1,348.6	721.7	875.2	714.1	785.4	809.1	383.3	890.8	10,439.7
Vermont	821.9	340.4	549.8	61.2	316.2	101.5	215.0	193.9	146.9	282.9	3,029.7
Virginia	8,161.8	3,140.0	4,046.0	2,432.5	2,710.0	2,267.8	2,544.2	1,941.7	1,734.9	3,319.9	32,298.7
Washington	7,336.4	3,165.8	4,608.8	3,221.1	2,197.1	1,971.1	3,117.5	1,480.3	1,356.6	3,879.1	32,333.8
West Virginia	2,074.0	769.4	1,668.8	517.2	837.3	311.5	458.9	492.4	407.9	689.5	8,226.9
Wisconsin	7,566.6	2,949.4	4,128.2	1,608.8	2,386.6	1,981.2	2,209.2	1,397.9	1,282.9	2,532.3	28,043.3
Wyoming	724.3	294.3	250.7	448.1	397.1	188.5	249.2	208.2	126.4	265.2	3,152.1
United States	339,871.2	122,716.4	215,189.7	119,361.2	93,018.0	98,964.6	109,929.6	76,699.2	67,293.7	155,489.4	1,398,532.9

Direct General Expenditures of State and Local Governments, by function, per capita, 1999

	Population	Primary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police and Corrections	Environment and Housing	Interest on General debt	Governmental Administration	All Other	Total
Alabama	4,369,862	1,043.6	502.9	739.4	740.1	285.7	241.3	324.8	146.5	196.2	383.6	4,604.1
Alaska	619,500	2,176.5	550.7	1,112.5	404.2	1,207.7	536.3	959.9	637.9	779.5	3146.5	11,511.7
Arizona	4,778,332	1,020.1	474.1	394.5	206.7	363.7	394.5	371.1	190.1	297.9	536.2	4,248.8
Arkansas	2,551,373	999.3	440.5	746.3	423.3	337.0	242.3	260.6	135.9	199.4	394.1	4,178.8
California	33,145,121	1,172.1	468.4	818.6	505.8	222.7	442.3	516.1	230.9	370.9	709.1	5,457.1
Colorado	4,056,133	1,175.7	562.3	635.2	246.1	435.1	386.0	392.5	271.4	265.1	578.2	4,947.5
Connecticut	3,282,031	1,466.7	339.0	892.8	471.2	337.2	360.3	385.7	393.3	388.4	964.2	5,998.8
Delaware	753,538	1,235.9	715.2	667.5	345.5	514.9	469.6	511.7	401.3	492.0	596.2	5,949.7
D.C.	519,000	1,337.9	158.8	2,401.9	982.2	194.5	1,167.5	734.1	489.2	747.7	706.6	8,920.4
Florida	15,111,244	1,043.6	315.5	585.5	436.8	334.5	443.3	509.4	260.0	283.8	527.8	4,740.2
Georgia	7,788,240	1,257.8	402.8	631.8	471.1	318.0	317.1	338.7	139.9	254.9	468.5	4,600.7
Hawaii	1,185,497	902.2	578.9	806.7	462.3	340.0	299.8	528.9	502.5	370.8	1018.6	5,810.8
Idaho	1,251,700	1,100.1	465.4	576.2	435.7	419.1	318.9	372.0	137.9	302.8	355.3	4,483.2
Illinois	12,128,370	1,270.6	381.2	713.8	344.3	314.4	356.0	431.9	288.3	259.9	564.2	4,924.6
Indiana	5,942,901	1,170.6	552.2	655.2	417.7	307.4	238.6	313.2	151.5	220.6	455.9	4,482.9
Iowa	2,869,413	1,203.6	676.0	724.1	564.3	560.2	236.6	341.6	109.2	244.5	458.3	5,118.3
Kansas	2,654,052	1,115.7	616.7	488.4	378.7	504.5	280.0	275.3	164.6	265.1	457.1	4,546.1
Kentucky	3,960,825	951.0	466.0	907.5	276.6	399.1	238.4	278.5	347.2	218.5	477.3	4,560.1
Louisiana	4,372,035	1,054.9	412.8	682.1	704.0	354.1	342.0	376.4	213.4	255.7	435.0	4,830.2
Maine	1,253,040	1,219.9	356.3	1,135.1	314.0	408.9	210.1	371.4	209.7	270.8	601.8	5,098.1
Maryland	5,171,634	1,209.8	485.3	710.5	233.2	284.5	372.0	488.1	216.8	283.3	526.5	4,810.1
Massachusetts	6,175,169	1,290.4	315.3	946.2	354.1	440.5	355.7	500.7	369.8	266.8	828.3	5,667.8
Michigan	9,863,775	1,463.4	631.8	654.1	429.3	308.5	358.7	333.7	226.0	248.2	471.9	5,125.6
Minnesota	4,775,508	1,431.4	511.9	1,152.0	361.3	465.4	286.8	515.7	307.7	332.2	532.4	5,896.8
Mississippi	2,768,619	991.8	506.8	737.1	696.6	412.5	245.1	240.2	162.5	220.0	461.2	4,673.7
Missouri	5,468,338	1,100.4	393.3	696.6	384.4	351.6	274.5	254.5	170.8	234.6	506.3	4,367.1
Montana	882,779	1,151.5	537.8	578.9	338.5	545.0	274.4	417.4	256.4	331.2	431.6	4,862.6
Nebraska	1,666,028	1,181.5	631.6	678.1	325.7	481.1	235.9	346.5	127.2	214.9	409.0	4,631.4
Nevada	1,809,253	1,213.2	377.6	471.0	372.9	530.1	480.3	438.7	344.5	432.2	477.6	5,138.0
New Hampshire	1,201,134	1,141.2	348.2	821.3	130.0	381.3	235.9	281.8	332.7	252.3	511.9	4,436.6
New Jersey	8,143,412	1,642.8	379.3	700.1	254.4	293.6	417.2	424.9	282.1	315.0	733.7	5,443.1
New Mexico	1,739,844	1,177.9	657.8	794.2	486.3	650.8	371.6	381.2	210.8	300.4	409.6	5,440.5
New York	18,196,601	1,687.1	315.2	1,541.6	605.5	360.3	538.7	481.2	469.1	341.6	1010.9	7,351.3
North Carolina	7,650,789	1,086.6	538.8	743.9	692.5	328.3	308.1	362.3	146.7	193.3	405.4	4,806.0
North Dakota	633,666	1,108.7	688.6	981.5	81.9	651.3	179.5	608.7	200.6	252.9	749.1	5,502.7
Ohio	11,256,654	1,204.2	415.1	786.0	397.3	315.8	331.4	365.8	169.6	292.3	444.0	4,721.7
Oklahoma	3,358,044	1,094.5	479.5	517.8	375.4	334.4	255.9	276.4	138.5	206.1	358.1	4,036.6
Oregon	3,316,154	1,219.8	584.2	835.6	438.0	373.8	401.2	511.6	185.8	386.8	581.8	5,518.7
Pennsylvania	11,994,016	1,332.6	389.1	943.0	301.1	315.3	353.1	353.2	338.7	245.2	533.4	5,104.7
Rhode Island	990,819	1,285.6	372.3	1,051.9	244.3	301.0	331.5	386.7	320.9	308.5	726.9	5,329.7
South Carolina	3,885,736	1,152.2	447.1	805.9	727.3	266.1	296.3	269.8	165.1	209.9	352.2	4,692.1
South Dakota	733,133	1,102.6	394.7	608.5	206.8	644.6	225.3	365.8	211.8	257.3	409.4	4,426.8
Tennessee	5,483,535	1,008.8	402.0	788.6	538.6	308.1	262.6	345.6	150.8	203.6	399.5	4,408.1
Texas	20,044,141	1,267.4	447.9	561.7	409.0	292.1	340.8	279.3	202.7	193.1	365.0	4,359.1
Utah	2,129,836	1,119.3	717.2	633.2	338.9	410.9	335.3	368.8	180.0	379.9	418.3	4,901.7
Vermont	593,740	1,384.3	573.3	925.9	103.0	532.6	170.9	362.2	247.4	326.5	476.5	5,102.7
Virginia	6,872,912	1,187.5	456.9	588.7	353.9	394.3	330.0	370.2	252.4	282.5	483.0	4,699.4
Washington	5,756,361	1,274.5	550.0	800.6	559.6	381.7	342.4	541.6	235.7	257.2	673.9	5,617.1
West Virginia	1,806,928	1,147.8	425.8	923.5	286.2	463.4	172.4	254.0	225.7	272.5	381.6	4,553.0
Wisconsin	5,250,446	1,441.1	561.7	786.3	306.4	454.5	377.3	420.8	244.3	266.3	482.3	5,341.1
Wyoming	479,602	1,510.2	613.6	522.8	934.4	828.1	393.1	519.5	263.5	434.0	553.1	6,572.2
Totals	272,690,813	1,246.4	450.0	789.1	437.7	341.1	362.9	403.1	246.8	281.3	570.2	5,128.6

Representative State-Local Expenditures by Function, 1999, Adjusted for Input Cost Differences
(millions)

	<i>Primary and Secondary Education</i>	<i>Higher Education</i>	<i>Public Welfare</i>	<i>Health and Hospitals</i>	<i>Highways</i>	<i>Police and Corrections</i>	<i>Environment and Housing</i>	<i>Interest on General debt</i>	<i>Governmental Administration</i>	<i>All Other</i>	<i>Total</i>
Alabama	4,934.6	1,911.1	4,109.5	2,218.6	1,936.2	1,671.2	1,709.7	1,078.4	1,148.6	2,380.9	23,098.7
Alaska	1,089.3	327.1	341.2	230.0	185.8	301.0	257.4	152.9	186.2	369.6	3,440.5
Arizona	6,332.6	2,045.2	4,356.9	2,079.7	1,540.8	1,873.8	1,889.9	1,179.2	1,287.6	2,647.0	25,232.7
Arkansas	2,979.9	1,021.5	2,363.8	1,325.2	1,167.1	792.4	972.8	629.6	631.2	1,335.9	13,219.5
California	45,514.7	16,593.5	31,347.2	14,153.9	9,542.5	13,497.3	13,758.7	8,179.4	9,938.5	19,746.6	182,272.3
Colorado	5,293.2	1,819.0	2,262.9	1,577.6	1,510.6	1,376.1	1,632.8	1,001.0	1,137.2	2,307.8	19,918.3
Connecticut	4,317.4	1,440.1	1,776.0	1,387.3	984.6	1,078.5	1,388.9	809.9	1,025.3	2,011.9	16,219.9
Delaware	830.7	345.0	500.0	331.6	271.5	237.9	307.6	186.0	217.9	437.8	3,666.0
D.C.	405.9	253.8	626.7	261.9	109.8	696.5	216.9	128.1	157.9	312.3	3,169.8
Florida	15,875.7	5,654.7	12,278.1	6,622.0	4,410.7	4,752.2	5,893.6	3,729.1	3,942.8	8,193.6	71,352.5
Georgia	9,971.9	3,609.4	6,585.7	3,612.6	3,281.1	3,121.3	3,125.0	1,922.0	2,167.9	4,409.7	41,806.5
Hawaii	1,242.7	529.6	825.1	419.1	246.4	373.2	471.0	292.6	322.7	661.2	5,383.6
Idaho	1,702.9	572.7	1,070.0	508.2	563.8	344.4	484.4	308.9	320.7	670.6	6,546.6
Illinois	15,195.7	5,604.5	7,821.0	4,942.3	3,544.3	5,119.3	4,966.1	2,993.0	3,530.5	7,079.6	60,796.4
Indiana	7,253.8	2,674.9	3,045.5	2,504.1	2,372.0	2,250.2	2,384.3	1,466.6	1,653.8	3,364.2	28,969.4
Iowa	3,266.2	1,190.5	1,508.7	1,110.0	1,245.7	711.5	1,112.0	708.1	737.7	1,540.7	13,131.1
Kansas	3,258.2	1,145.6	1,835.7	1,046.4	1,291.7	912.2	1,034.0	655.0	690.8	1,436.8	13,306.4
Kentucky	4,387.3	1,749.0	3,222.5	2,141.3	1,625.9	1,329.3	1,551.2	977.4	1,043.4	2,161.3	20,188.6
Louisiana	5,123.2	1,957.9	5,289.0	2,096.7	1,377.7	1,902.0	1,693.2	1,078.9	1,122.3	2,345.1	23,986.0
Maine	1,373.0	482.0	831.5	587.3	474.6	305.1	481.9	309.2	316.4	665.0	5,826.1
Maryland	6,323.3	2,357.1	2,415.9	1,960.5	1,582.2	2,381.3	2,157.2	1,276.2	1,566.8	3,103.2	25,123.7
Massachusetts	7,331.6	2,721.6	4,071.6	2,838.5	1,660.3	1,762.1	2,547.1	1,523.9	1,826.4	3,644.2	29,927.2
Michigan	13,443.4	4,650.9	6,573.5	4,361.5	3,313.3	4,122.0	4,080.0	2,434.1	2,935.1	5,845.5	51,759.2
Minnesota	6,278.3	2,138.8	2,698.1	1,769.8	2,008.8	1,446.6	1,929.3	1,178.5	1,349.6	2,731.9	23,529.6
Mississippi	3,280.5	1,189.6	2,947.3	1,450.9	1,229.3	990.8	1,053.8	683.2	682.0	1,445.7	14,953.1
Missouri	6,318.9	2,272.6	3,715.6	2,370.5	2,333.1	1,904.3	2,135.4	1,349.5	1,431.0	2,970.8	26,801.6
Montana	1,033.7	338.6	890.8	378.4	526.8	161.5	330.6	216.8	209.1	449.5	4,591.9
Nebraska	1,895.3	695.0	1,221.6	625.8	851.3	476.8	641.2	411.1	421.4	885.0	8,124.5
Nevada	2,397.5	741.5	1,261.4	747.7	639.7	747.2	722.6	446.5	498.4	1,017.2	9,219.6
New Hampshire	1,478.6	488.9	676.8	492.3	399.2	303.0	481.4	296.4	333.4	678.8	5,628.9
New Jersey	10,224.7	3,750.1	4,361.6	3,424.1	2,126.6	2,821.7	3,465.1	2,009.6	2,573.2	5,032.4	39,789.2
New Mexico	2,324.8	712.9	2,252.9	781.1	847.4	691.0	668.1	429.4	437.7	921.0	10,066.2
New York	21,134.6	8,176.0	18,076.4	8,550.5	4,144.5	6,455.9	7,458.1	4,490.5	5,308.2	10,637.3	94,432.2
North Carolina	9,021.5	3,184.2	6,710.7	3,718.9	2,840.1	2,761.7	2,996.1	1,888.0	2,015.1	4,174.4	39,310.7
North Dakota	725.9	260.0	560.5	241.7	521.4	150.1	238.1	156.4	151.3	324.2	3,329.6
Ohio	13,785.8	5,050.9	8,381.7	4,884.4	3,498.4	3,571.2	4,545.0	2,777.9	3,177.1	6,433.7	56,106.0
Oklahoma	4,047.9	1,374.4	2,836.9	1,430.7	1,594.3	1,136.4	1,281.6	828.7	832.6	1,760.9	17,124.3
Oregon	4,058.9	1,422.9	2,923.6	1,390.5	1,247.3	948.0	1,319.5	818.3	905.8	1,853.8	16,888.6
Pennsylvania	13,360.2	5,072.4	7,939.5	5,086.2	3,420.3	4,066.6	4,860.6	2,959.8	3,413.1	6,893.5	57,072.1
Rhode Island	1,124.6	416.7	680.1	454.8	261.6	302.4	399.2	244.5	278.4	564.6	4,726.8
South Carolina	4,400.0	1,685.2	3,129.7	1,853.8	1,480.0	1,368.6	1,511.2	958.9	1,007.2	2,097.8	19,492.5
South Dakota	848.3	292.1	427.2	269.0	533.5	181.2	274.2	180.9	173.1	372.6	3,552.1
Tennessee	6,081.0	2,310.2	4,425.8	2,729.1	2,152.3	1,980.9	2,146.4	1,353.2	1,442.8	2,989.8	27,611.6
Texas	27,852.0	9,243.3	19,201.9	8,220.1	7,189.0	7,377.8	7,967.5	4,946.4	5,462.7	11,188.4	108,649.0
Utah	3,502.9	1,239.2	996.8	746.6	799.5	728.7	856.8	525.6	596.3	1,210.7	11,203.2
Vermont	638.4	235.5	368.4	253.1	244.9	156.1	229.8	146.5	152.1	318.1	2,743.0
Virginia	8,261.7	3,262.1	3,715.1	2,904.6	2,430.7	2,581.7	2,796.2	1,696.1	1,972.8	3,973.5	33,594.4
Washington	7,597.4	2,665.7	3,407.5	2,315.0	1,851.4	1,810.1	2,341.1	1,420.5	1,650.9	3,326.1	28,385.7
West Virginia	1,915.8	734.3	1,914.6	999.0	658.5	525.9	690.5	445.9	449.4	949.4	9,283.1
Wisconsin	6,282.8	2,320.3	2,921.3	2,063.8	2,064.1	1,615.3	2,095.9	1,295.7	1,444.7	2,949.7	25,053.4
Wyoming	640.2	212.5	336.8	191.9	320.1	132.0	185.1	118.4	122.1	255.8	2,514.8
Totals	337,959.0	122,142.7	214,038.8	118,660.4	92,452.8	98,358.9	109,736.2	67,293.7	76,399.3	155,076.9	1,392,118.6

Representative State-Local Expenditures by Function, 1999, per capita, Adjusted for Input Cost Differences

	<i>Population</i>	<i>Primary and Secondary Education</i>	<i>Higher Education</i>	<i>Public Welfare</i>	<i>Health and Hospitals</i>	<i>Highways</i>	<i>Police and Corrections</i>	<i>Environment and Housing</i>	<i>Interest on General debt</i>	<i>Governmental Administration</i>	<i>All Other</i>	<i>Total</i>
Alabama	4,369,862	1,129.2	437.3	940.4	507.7	443.1	382.4	391.2	246.8	262.8	544.9	5,285.9
Alaska	619,500	1,758.4	528.0	550.8	371.3	299.9	485.8	415.5	246.8	300.5	596.7	5,553.7
Arizona	4,778,332	1,325.3	428.0	911.8	435.2	322.5	392.1	395.5	246.8	269.5	554.0	5,280.6
Arkansas	2,551,373	1,167.9	400.4	926.5	519.4	457.4	310.6	381.3	246.8	247.4	523.6	5,181.3
California	33,145,121	1,373.2	500.6	945.8	427.0	287.9	407.2	415.1	246.8	299.8	595.8	5,499.2
Colorado	4,056,133	1,305.0	448.5	557.9	388.9	372.4	339.3	402.5	246.8	280.4	569.0	4,910.7
Connecticut	3,282,031	1,315.5	438.8	541.1	422.7	300.0	328.6	423.2	246.8	312.4	613.0	4,942.0
Delaware	753,538	1,102.4	457.8	663.5	440.1	360.3	315.7	408.2	246.8	289.1	581.0	4,865.0
D.C.	519,000	782.1	488.9	1,207.6	504.7	211.6	1,341.9	417.9	246.8	304.2	601.8	6,107.5
Florida	15,111,244	1,050.6	374.2	812.5	438.2	291.9	314.5	390.0	246.8	260.9	542.2	4,721.8
Georgia	7,788,240	1,280.4	463.4	845.6	463.9	421.3	400.8	401.3	246.8	278.4	566.2	5,367.9
Hawaii	1,185,497	1,048.2	446.7	696.0	353.5	207.9	314.8	397.3	246.8	272.2	557.8	4,541.2
Idaho	1,251,700	1,360.5	457.6	854.8	406.0	450.4	275.1	387.0	246.8	256.2	535.7	5,230.2
Illinois	12,128,370	1,252.9	462.1	644.9	407.5	292.2	422.1	409.5	246.8	291.1	583.7	5,012.7
Indiana	5,942,901	1,220.6	450.1	512.5	421.4	399.1	378.6	401.2	246.8	278.3	566.1	4,874.6
Iowa	2,869,413	1,138.3	414.9	525.8	386.8	434.1	248.0	387.5	246.8	257.1	536.9	4,576.2
Kansas	2,654,052	1,227.6	431.6	691.7	394.3	486.7	343.7	389.6	246.8	260.3	541.3	5,013.6
Kentucky	3,960,825	1,107.7	441.6	813.6	540.6	410.5	335.6	391.6	246.8	263.4	545.7	5,097.1
Louisiana	4,372,035	1,171.8	447.8	1,209.7	479.6	315.1	435.0	387.3	246.8	256.7	536.4	5,486.2
Maine	1,253,040	1,095.8	384.7	663.6	468.7	378.8	243.5	384.6	246.8	252.5	530.7	4,649.6
Maryland	5,171,634	1,222.7	455.8	467.1	379.1	305.9	460.5	417.1	246.8	303.0	600.0	4,858.0
Massachusetts	6,175,169	1,187.3	440.7	659.3	459.7	268.9	285.4	412.5	246.8	295.8	590.1	4,846.4
Michigan	9,863,775	1,362.9	471.5	666.4	442.2	335.9	417.9	413.6	246.8	297.6	592.6	5,247.4
Minnesota	4,775,508	1,314.7	447.9	565.0	370.6	420.6	302.9	404.0	246.8	282.6	572.1	4,927.1
Mississippi	2,768,619	1,184.9	429.7	1,064.5	524.1	444.0	357.9	380.6	246.8	246.3	522.2	5,400.9
Missouri	5,468,338	1,155.5	415.6	679.5	433.5	426.6	348.2	390.5	246.8	261.7	543.3	4,901.2
Montana	882,779	1,171.0	383.6	1,009.1	428.6	596.7	245.2	374.5	246.8	236.9	509.2	5,201.6
Nebraska	1,666,028	1,137.6	417.2	733.2	375.6	511.0	286.2	384.9	246.8	252.9	531.2	4,876.5
Nevada	1,809,253	1,325.1	409.8	697.2	413.3	353.6	413.0	399.4	246.8	275.5	562.2	5,095.8
New Hampshire	1,201,134	1,231.0	407.0	563.5	409.8	332.4	252.3	400.8	246.8	277.6	565.2	4,686.3
New Jersey	8,143,412	1,255.6	460.5	535.6	420.5	261.1	346.5	425.5	246.8	316.0	618.0	4,886.1
New Mexico	1,739,844	1,336.2	409.8	1,294.9	448.9	487.1	397.2	384.0	246.8	251.6	529.3	5,785.7
New York	18,196,601	1,161.5	449.3	993.4	469.9	227.8	354.8	409.9	246.8	291.7	584.6	5,189.5
North Carolina	7,650,789	1,179.2	416.2	877.1	486.1	371.2	361.0	391.6	246.8	263.4	545.6	5,138.1
North Dakota	633,666	1,145.6	410.3	884.6	381.4	822.8	236.9	375.7	246.8	238.7	511.6	5,254.4
Ohio	11,256,654	1,224.7	448.7	744.6	433.9	310.8	317.2	403.8	246.8	282.2	571.5	4,984.3
Oklahoma	3,358,044	1,205.4	409.3	844.8	426.0	474.8	338.4	381.7	246.8	247.9	524.4	5,099.5
Oregon	3,316,154	1,224.0	429.1	881.6	419.3	376.1	285.9	397.9	246.8	273.1	559.0	5,092.8
Pennsylvania	11,994,016	1,113.9	422.9	662.0	424.1	285.2	339.1	405.3	246.8	284.6	574.7	4,758.4
Rhode Island	990,819	1,135.0	420.5	686.4	459.0	264.0	305.2	402.9	246.8	281.0	569.8	4,770.6
South Carolina	3,885,736	1,132.4	433.7	805.4	477.1	380.9	352.2	388.9	246.8	259.2	539.9	5,016.4
South Dakota	733,133	1,157.0	398.5	582.7	367.0	727.8	247.1	374.1	246.8	236.2	508.2	4,845.2
Tennessee	5,483,535	1,109.0	421.3	807.1	497.7	392.5	361.2	391.4	246.8	263.1	545.2	5,035.4
Texas	20,044,141	1,389.5	461.1	958.0	410.1	358.7	368.1	397.5	246.8	272.5	558.2	5,420.5
Utah	2,129,836	1,644.7	581.8	468.0	350.5	375.4	342.1	402.3	246.8	280.0	568.5	5,260.1
Vermont	593,740	1,075.3	396.6	620.6	426.4	412.4	262.9	387.0	246.8	256.3	535.8	4,619.9
Virginia	6,872,912	1,202.1	474.6	540.5	422.6	353.7	375.6	406.8	246.8	287.0	578.1	4,887.9
Washington	5,756,361	1,319.8	463.1	591.9	402.2	321.6	314.5	406.7	246.8	286.8	577.8	4,931.2
West Virginia	1,806,928	1,060.2	406.4	1,059.6	552.9	364.4	291.0	382.1	246.8	248.7	525.4	5,137.5
Wisconsin	5,250,446	1,196.6	441.9	556.4	393.1	393.1	307.6	399.2	246.8	275.2	561.8	4,771.7
Wyoming	479,602	1,335.0	443.1	702.2	400.1	667.4	275.2	385.9	246.8	254.5	533.4	5,243.5
Totals	272,690,813	1,239.3	447.9	784.9	438.7	339.0	360.7	402.4	246.8	280.2	568.7	5,108.6

Representative State-Local Expenditures by Function, 1999, Adjusted for Input Cost Differences and then Normalized
(millions)

	Population	Primary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police and Corrections	Environment and Housing	Interest on General debt	Governmental Administration	All Other	Total
Alabama	4,369,862	1,129.2	437.3	940.4	464.2	443.1	382.4	391.2	246.8	262.8	544.9	5,242.4
Alaska	619,500	1,758.4	528.0	550.8	437.3	299.9	485.8	415.5	246.8	300.5	596.7	5,619.7
Arizona	4,778,332	1,325.3	428.0	911.8	403.9	322.5	392.1	395.5	246.8	269.5	554.0	5,249.3
Arkansas	2,551,373	1,167.9	400.4	926.5	462.9	457.4	310.6	381.3	246.8	247.4	523.6	5,124.8
California	33,145,121	1,373.2	500.6	945.8	410.6	287.9	407.2	415.1	246.8	299.8	595.8	5,482.8
Colorado	4,056,133	1,305.0	448.5	557.9	457.8	372.4	339.3	402.5	246.8	280.4	569.0	4,979.5
Connecticut	3,282,031	1,315.5	438.8	541.1	512.5	300.0	328.6	423.2	246.8	312.4	613.0	5,031.9
Delaware	753,538	1,102.4	457.8	663.5	468.6	360.3	315.7	408.2	246.8	289.1	581.0	4,893.5
D.C.	519,000	782.1	488.9	1,207.6	416.1	211.6	1,341.9	417.9	246.8	304.2	601.8	6,018.9
Florida	15,111,244	1,050.6	374.2	812.5	418.9	291.9	314.5	390.0	246.8	260.9	542.2	4,702.5
Georgia	7,788,240	1,280.4	463.4	845.6	441.4	421.3	400.8	401.3	246.8	278.4	566.2	5,345.4
Hawaii	1,185,497	1,048.2	446.7	696.0	389.8	207.9	314.8	397.3	246.8	272.2	557.8	4,577.5
Idaho	1,251,700	1,360.5	457.6	854.8	379.8	450.4	275.1	387.0	246.8	256.2	535.7	5,203.9
Illinois	12,128,370	1,252.9	462.1	644.9	441.5	292.2	422.1	409.5	246.8	291.1	583.7	5,046.8
Indiana	5,942,901	1,220.6	450.1	512.5	461.0	399.1	378.6	401.2	246.8	278.3	566.1	4,914.2
Iowa	2,869,413	1,138.3	414.9	525.8	405.4	434.1	248.0	387.5	246.8	257.1	536.9	4,594.8
Kansas	2,654,052	1,227.6	431.6	691.7	394.9	486.7	343.7	389.6	246.8	260.3	541.3	5,014.3
Kentucky	3,960,825	1,107.7	441.6	813.6	506.4	410.5	335.6	391.6	246.8	263.4	545.7	5,062.8
Louisiana	4,372,035	1,171.8	447.8	1,209.7	392.1	315.1	435.0	387.3	246.8	256.7	536.4	5,398.8
Maine	1,253,040	1,095.8	384.7	663.6	476.9	378.8	243.5	384.6	246.8	252.5	530.7	4,657.8
Maryland	5,171,634	1,222.7	455.8	467.1	485.1	305.9	460.5	417.1	246.8	303.0	600.0	4,964.0
Massachusetts	6,175,169	1,187.3	440.7	659.3	494.0	268.9	285.4	412.5	246.8	295.8	590.1	4,880.7
Michigan	9,863,775	1,362.9	471.5	666.4	484.3	335.9	417.9	413.6	246.8	297.6	592.6	5,289.6
Minnesota	4,775,508	1,314.7	447.9	565.0	456.8	420.6	302.9	404.0	246.8	282.6	572.1	5,013.3
Mississippi	2,768,619	1,184.9	429.7	1,064.5	458.4	444.0	357.9	380.6	246.8	246.3	522.2	5,335.3
Missouri	5,468,338	1,155.5	415.6	679.5	455.7	426.6	348.2	390.5	246.8	261.7	543.3	4,923.4
Montana	882,779	1,171.0	383.6	1,009.1	369.4	596.7	245.2	374.5	246.8	236.9	509.2	5,142.4
Nebraska	1,666,028	1,137.6	417.2	733.2	385.9	511.0	286.2	384.9	246.8	252.9	531.2	4,886.8
Nevada	1,809,253	1,325.1	409.8	697.2	426.5	353.6	413.0	399.4	246.8	275.5	562.2	5,109.0
New Hampshire	1,201,134	1,231.0	407.0	563.5	474.0	332.4	252.3	400.8	246.8	277.6	565.2	4,750.5
New Jersey	8,143,412	1,255.6	460.5	535.6	503.4	261.1	346.5	425.5	246.8	316.0	618.0	4,969.0
New Mexico	1,739,844	1,336.2	409.8	1,294.9	370.3	487.1	397.2	384.0	246.8	251.6	529.3	5,707.1
New York	18,196,601	1,161.5	449.3	993.4	448.4	227.8	354.8	409.9	246.8	291.7	584.6	5,168.0
North Carolina	7,650,789	1,179.2	416.2	877.1	458.9	371.2	361.0	391.6	246.8	263.4	545.6	5,111.0
North Dakota	633,666	1,145.6	410.3	884.6	343.6	822.8	236.9	375.7	246.8	238.7	511.6	5,216.6
Ohio	11,256,654	1,224.7	448.7	744.6	444.3	310.8	317.2	403.8	246.8	282.2	571.5	4,994.7
Oklahoma	3,358,044	1,205.4	409.3	844.8	391.4	474.8	338.4	381.7	246.8	247.9	524.4	5,064.8
Oregon	3,316,154	1,224.0	429.1	881.6	412.5	376.1	285.9	397.9	246.8	273.1	559.0	5,086.0
Pennsylvania	11,994,016	1,113.9	422.9	662.0	451.2	285.2	339.1	405.3	246.8	284.6	574.7	4,785.5
Rhode Island	990,819	1,135.0	420.5	686.4	502.6	264.0	305.2	402.9	246.8	281.0	569.8	4,814.2
South Carolina	3,885,736	1,132.4	433.7	805.4	466.1	380.9	352.2	388.9	246.8	259.2	539.9	5,005.5
South Dakota	733,133	1,157.0	398.5	582.7	382.7	727.8	247.1	374.1	246.8	236.2	508.2	4,860.9
Tennessee	5,483,535	1,109.0	421.3	807.1	460.2	392.5	361.2	391.4	246.8	263.1	545.2	4,997.9
Texas	20,044,141	1,389.5	461.1	958.0	369.8	358.7	368.1	397.5	246.8	272.5	558.2	5,380.2
Utah	2,129,836	1,644.7	581.8	468.0	403.2	375.4	342.1	402.3	246.8	280.0	568.5	5,312.8
Vermont	593,740	1,075.3	396.6	620.6	432.0	412.4	262.9	387.0	246.8	256.3	535.8	4,625.6
Virginia	6,872,912	1,202.1	474.6	540.5	475.8	353.7	375.6	406.8	246.8	287.0	578.1	4,941.2
Washington	5,756,361	1,319.8	463.1	591.9	447.6	321.6	314.5	406.7	246.8	286.8	577.8	4,976.6
West Virginia	1,806,928	1,060.2	406.4	1,059.6	478.4	364.4	291.0	382.1	246.8	248.7	525.4	5,063.0
Wisconsin	5,250,446	1,196.6	441.9	556.4	439.5	393.1	307.6	399.2	246.8	275.2	561.8	4,818.1
Wyoming	479,602	1,335.0	443.1	702.2	391.0	667.4	275.2	385.9	246.8	254.5	533.4	5,234.4
Totals	272,690,813	1,239.3	447.9	784.9	438.7	339.0	360.7	402.4	246.8	280.2	568.7	5,108.6

Ratio of Actual Direct General Expenditures of State and Local Governments to Representative State-Local Expenditures Adjusted for Input Cost Differences, by Function, 1999

	<i>Primary and Secondary Education</i>	<i>Higher Education</i>	<i>Public Welfare</i>	<i>Health and Hospitals</i>	<i>Highways</i>	<i>Police and Corrections</i>	<i>Environment and Housing</i>	<i>Interest on General debt</i>	<i>Governmental Administration</i>	<i>All Other</i>	<i>Total</i>
Alabama	92.4	115.0	78.6	159.4	64.5	63.1	83.0	79.5	55.8	70.4	87.8
Alaska	123.8	104.3	202.0	92.4	402.7	110.4	231.0	315.9	212.3	527.3	204.8
Arizona	77.0	110.8	43.3	51.2	112.8	100.6	93.8	120.7	70.5	96.8	80.9
Arkansas	85.6	110.0	80.6	91.4	73.7	78.0	68.3	80.8	54.9	75.3	81.5
California	85.4	93.6	86.6	123.2	77.4	108.6	124.3	150.3	77.0	119.0	99.5
Colorado	90.1	125.4	113.9	53.8	116.8	113.8	97.5	107.4	96.8	101.6	99.4
Connecticut	111.5	77.3	165.0	91.9	112.4	109.7	91.1	157.4	125.9	157.3	119.2
Delaware	112.1	156.2	100.6	73.7	142.9	148.7	125.4	199.4	138.8	102.6	121.6
D.C.	171.1	32.5	198.9	236.0	92.0	87.0	175.7	303.0	160.8	117.4	148.2
Florida	99.3	84.3	72.1	104.3	114.6	141.0	130.6	115.0	99.7	97.3	100.8
Georgia	98.2	86.9	74.7	106.7	75.5	79.1	84.4	103.3	50.3	82.7	86.1
Hawaii	86.1	129.6	115.9	118.6	163.6	95.2	133.1	150.3	184.6	182.6	126.9
Idaho	80.9	101.7	67.4	114.7	93.0	115.9	96.1	122.7	53.8	66.3	86.2
Illinois	101.4	82.5	110.7	78.0	107.6	84.3	105.5	105.3	99.0	96.6	97.6
Indiana	95.9	122.7	127.8	90.6	77.0	63.0	78.1	89.4	54.4	80.5	91.2
Iowa	105.7	162.9	137.7	139.2	129.0	95.4	88.1	99.1	42.5	85.4	111.4
Kansas	90.9	142.9	70.6	95.9	103.7	81.5	70.7	107.4	63.2	84.4	90.7
Kentucky	85.9	105.5	111.5	54.6	97.2	71.0	71.1	88.5	131.8	87.5	90.1
Louisiana	90.0	92.2	56.4	179.5	112.4	78.6	97.2	103.6	83.1	81.1	89.5
Maine	111.3	92.6	171.1	65.8	107.9	86.3	96.6	109.7	83.1	113.4	109.5
Maryland	98.9	106.5	152.1	48.1	93.0	80.8	117.0	114.8	71.6	87.7	96.9
Massachusetts	108.7	71.5	143.5	71.7	163.8	124.7	121.4	108.1	125.0	140.4	116.1
Michigan	107.4	134.0	98.2	88.6	91.8	85.8	100.6	100.6	76.0	79.6	96.9
Minnesota	108.9	114.3	203.9	79.1	110.6	94.7	127.7	134.6	108.9	93.1	117.6
Mississippi	83.7	117.9	69.2	151.9	92.9	68.5	63.1	89.2	66.0	88.3	87.6
Missouri	95.2	94.6	102.5	84.3	82.4	78.8	65.2	95.1	65.3	93.2	88.7
Montana	98.3	140.2	57.4	91.6	91.3	111.9	111.4	134.2	108.2	84.8	94.6
Nebraska	103.9	151.4	92.5	84.4	94.2	82.4	90.0	87.1	50.3	77.0	94.8
Nevada	91.6	92.1	67.6	87.4	149.9	116.3	109.9	175.1	125.1	85.0	100.6
New Hampshire	92.7	85.6	145.7	27.4	114.7	93.5	70.3	102.2	119.8	90.6	93.4
New Jersey	130.8	82.4	130.7	50.5	112.4	120.4	99.9	127.6	89.3	118.7	109.5
New Mexico	88.2	160.5	61.3	131.3	133.6	93.6	99.3	121.7	83.8	77.4	95.3
New York	145.3	70.2	155.2	135.0	158.2	151.9	117.4	138.4	160.8	172.9	142.2
North Carolina	92.1	129.5	84.8	150.9	88.5	85.4	92.5	78.3	55.7	74.3	94.0
North Dakota	96.8	167.8	111.0	23.8	79.2	75.8	162.0	102.5	84.0	146.4	105.5
Ohio	98.3	92.5	105.6	89.4	101.6	104.5	90.6	118.5	60.1	77.7	94.5
Oklahoma	90.8	117.2	61.3	95.9	70.4	75.6	72.4	83.5	55.9	68.3	79.7
Oregon	99.7	136.2	94.8	106.2	99.4	140.4	128.6	156.8	68.0	104.1	108.5
Pennsylvania	119.6	92.0	142.5	66.7	110.6	104.1	87.2	99.4	119.0	92.8	106.7
Rhode Island	113.3	88.5	153.3	48.6	114.0	108.6	96.0	125.0	114.2	127.6	110.7
South Carolina	101.8	103.1	100.1	156.0	69.9	84.1	69.4	85.1	63.7	65.2	93.7
South Dakota	95.3	99.0	104.4	54.0	88.6	91.2	97.8	104.3	89.7	80.6	91.1
Tennessee	91.0	95.4	97.7	117.0	78.5	72.7	88.3	82.5	57.3	73.3	88.2
Texas	91.2	97.1	58.6	110.6	81.4	92.6	70.3	78.2	74.4	65.4	81.0
Utah	68.1	123.3	135.3	84.0	109.5	98.0	91.7	153.9	64.3	73.6	92.3
Vermont	128.7	144.5	149.2	23.9	129.1	65.0	93.6	132.3	96.5	88.9	110.3
Virginia	98.8	96.3	108.9	74.4	111.5	87.8	91.0	114.5	87.9	83.6	95.1
Washington	96.6	118.8	135.3	125.0	118.7	108.9	133.2	104.2	82.2	116.6	112.9
West Virginia	108.3	104.8	87.2	59.8	127.2	59.2	66.5	110.4	90.8	72.6	89.9
Wisconsin	120.4	127.1	141.3	69.7	115.6	122.7	105.4	107.9	88.8	85.9	110.9
Wyoming	113.1	138.5	74.4	239.0	124.1	142.9	134.6	175.9	103.5	103.7	125.6
United States	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Workload Summary, 1999.

	<i>Primary and Secondary Education</i>	<i>Higher Education</i>	<i>Public Welfare</i>	<i>Health and Hospitals</i>	<i>Highways</i>	<i>Police and Corrections</i>	<i>Environment and Housing</i>	<i>Interest on General debt</i>	<i>Governmental Administration</i>	<i>All Other</i>
Alabama	1.56%	1.67%	1.93%	1.96%	2.14%	1.84%	1.60%	1.60%	1.60%	1.60%
Alaska	0.30%	0.25%	0.16%	0.18%	0.19%	0.28%	0.23%	0.23%	0.23%	0.23%
Arizona	1.95%	1.74%	2.04%	1.80%	1.69%	2.00%	1.75%	1.75%	1.75%	1.75%
Arkansas	1.00%	0.95%	1.12%	1.23%	1.32%	0.94%	0.94%	0.94%	0.94%	0.94%
California	12.54%	12.68%	14.43%	11.28%	9.99%	12.61%	12.15%	12.15%	12.15%	12.15%
Colorado	1.56%	1.49%	1.05%	1.33%	1.63%	1.40%	1.49%	1.49%	1.49%	1.49%
Connecticut	1.14%	1.06%	0.81%	1.07%	1.01%	0.96%	1.20%	1.20%	1.20%	1.20%
Delaware	0.24%	0.27%	0.23%	0.27%	0.29%	0.23%	0.28%	0.28%	0.28%	0.28%
D.C.	0.11%	0.19%	0.29%	0.21%	0.11%	0.64%	0.19%	0.19%	0.19%	0.19%
Florida	5.05%	4.97%	5.77%	5.88%	4.89%	5.27%	5.54%	5.54%	5.54%	5.54%
Georgia	2.97%	2.97%	3.07%	3.05%	3.54%	3.19%	2.86%	2.86%	2.86%	2.86%
Hawaii	0.38%	0.45%	0.39%	0.36%	0.27%	0.39%	0.43%	0.43%	0.43%	0.43%
Idaho	0.55%	0.51%	0.50%	0.46%	0.63%	0.39%	0.46%	0.46%	0.46%	0.46%
Illinois	4.32%	4.41%	3.62%	4.03%	3.76%	4.96%	4.45%	4.45%	4.45%	4.45%
Indiana	2.16%	2.20%	1.42%	2.12%	2.56%	2.30%	2.18%	2.18%	2.18%	2.18%
Iowa	1.05%	1.06%	0.71%	1.00%	1.39%	0.80%	1.05%	1.05%	1.05%	1.05%
Kansas	1.04%	1.01%	0.86%	0.93%	1.43%	1.02%	0.97%	0.97%	0.97%	0.97%
Kentucky	1.38%	1.52%	1.51%	1.89%	1.79%	1.46%	1.45%	1.45%	1.45%	1.45%
Louisiana	1.66%	1.75%	2.49%	1.88%	1.54%	2.16%	1.60%	1.60%	1.60%	1.60%
Maine	0.45%	0.44%	0.39%	0.53%	0.53%	0.35%	0.46%	0.46%	0.46%	0.46%
Maryland	1.72%	1.78%	1.11%	1.55%	1.65%	2.20%	1.90%	1.90%	1.90%	1.90%
Massachusetts	2.05%	2.11%	1.88%	2.29%	1.75%	1.67%	2.26%	2.26%	2.26%	2.26%
Michigan	3.73%	3.58%	3.03%	3.50%	3.48%	3.89%	3.62%	3.62%	3.62%	3.62%
Minnesota	1.84%	1.73%	1.25%	1.48%	2.16%	1.45%	1.75%	1.75%	1.75%	1.75%
Mississippi	1.11%	1.11%	1.40%	1.35%	1.39%	1.18%	1.02%	1.02%	1.02%	1.02%
Missouri	2.00%	1.99%	1.74%	2.10%	2.58%	2.11%	2.01%	2.01%	2.01%	2.01%
Montana	0.36%	0.33%	0.42%	0.36%	0.61%	0.27%	0.32%	0.32%	0.32%	0.32%
Nebraska	0.62%	0.63%	0.58%	0.57%	0.95%	0.55%	0.61%	0.61%	0.61%	0.61%
Nevada	0.72%	0.62%	0.59%	0.64%	0.69%	0.77%	0.66%	0.66%	0.66%	0.66%
New Hampshire	0.44%	0.40%	0.32%	0.42%	0.43%	0.31%	0.44%	0.44%	0.44%	0.44%
New Jersey	2.67%	2.72%	1.99%	2.62%	2.18%	2.47%	2.99%	2.99%	2.99%	2.99%
New Mexico	0.77%	0.65%	1.06%	0.71%	0.95%	0.80%	0.64%	0.64%	0.64%	0.64%
New York	5.99%	6.42%	8.35%	6.96%	4.39%	6.24%	6.67%	6.67%	6.67%	6.67%
North Carolina	2.84%	2.77%	3.15%	3.28%	3.14%	3.03%	2.81%	2.81%	2.81%	2.81%
North Dakota	0.25%	0.25%	0.27%	0.23%	0.60%	0.19%	0.23%	0.23%	0.23%	0.23%
Ohio	4.04%	4.10%	3.89%	4.08%	3.76%	3.59%	4.13%	4.13%	4.13%	4.13%
Oklahoma	1.36%	1.27%	1.34%	1.32%	1.80%	1.35%	1.23%	1.23%	1.23%	1.23%
Oregon	1.23%	1.19%	1.36%	1.19%	1.36%	0.99%	1.22%	1.22%	1.22%	1.22%
Pennsylvania	3.88%	4.09%	3.68%	4.22%	3.66%	4.05%	4.40%	4.40%	4.40%	4.40%
Rhode Island	0.33%	0.34%	0.32%	0.38%	0.28%	0.31%	0.36%	0.36%	0.36%	0.36%
South Carolina	1.41%	1.49%	1.47%	1.65%	1.64%	1.53%	1.42%	1.42%	1.42%	1.42%
South Dakota	0.30%	0.28%	0.20%	0.26%	0.61%	0.23%	0.27%	0.27%	0.27%	0.27%
Tennessee	1.92%	2.01%	2.08%	2.41%	2.38%	2.18%	2.01%	2.01%	2.01%	2.01%
Texas	8.47%	7.77%	8.96%	7.06%	7.83%	7.75%	7.35%	7.35%	7.35%	7.35%
Utah	1.04%	1.01%	0.46%	0.63%	0.86%	0.74%	0.78%	0.78%	0.78%	0.78%
Vermont	0.21%	0.21%	0.17%	0.23%	0.27%	0.18%	0.22%	0.22%	0.22%	0.22%
Virginia	2.38%	2.60%	1.72%	2.40%	2.59%	2.54%	2.52%	2.52%	2.52%	2.52%
Washington	2.19%	2.13%	1.58%	1.91%	1.97%	1.79%	2.11%	2.11%	2.11%	2.11%
West Virginia	0.64%	0.68%	0.91%	0.92%	0.74%	0.62%	0.66%	0.66%	0.66%	0.66%
Wisconsin	1.89%	1.93%	1.36%	1.76%	2.24%	1.68%	1.93%	1.93%	1.93%	1.93%
Wyoming	0.21%	0.19%	0.16%	0.17%	0.36%	0.15%	0.18%	0.18%	0.18%	0.18%
Totals	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Elementary and Secondary Education, 1999.

State	Census Region	1999	1999	Total Private	Elementary Private School Enrollment (calc)	Secondary Private School Enrollment (calc)	Percentage of Persons under 18 Living in Poverty	Elementary Age	Secondary Age	Education Cost Index: (1+25% * (% in Poverty)) * (Elementary * 60% + Secondary * 1)	Workload Measure: Elementary and Secondary Education: Share of Education Cost Index
		Elementary Age Population (5-13)	Secondary Age Population (14-17)	School Enrollment (Fall 1999)				Population (14-17), Net of Private Enrollment	Population (14-17), Net of Private Enrollment		
Alabama	South	530,800	244,544	73,352	50,217	23,135	24%	480,583	221,409	540,344	1.56%
Alaska	West	101,974	45,086	6,172	4,280	1,892	8%	97,694	43,194	103,847	0.30%
Arizona	West	668,264	280,312	44,060	31,040	13,020	16%	637,224	267,292	675,774	1.95%
Arkansas	South	328,109	154,466	26,424	17,966	8,458	19%	310,143	146,008	347,453	1.00%
California	West	4,609,407	1,814,758	619,067	444,187	174,880	20%	4,165,220	1,639,878	4,349,065	12.54%
Colorado	West	531,393	245,902	52,142	35,647	16,495	12%	495,746	229,407	542,133	1.56%
Connecticut	Northeast	432,344	177,751	70,058	49,647	20,411	9%	382,697	157,340	395,471	1.14%
Delaware	South	92,296	39,989	22,779	15,893	6,886	18%	76,403	33,103	82,418	0.24%
D.C.	South	50,686	17,304	16,690	12,442	4,248	25%	38,244	13,056	38,208	0.11%
Florida	South	1,833,827	783,677	290,872	203,785	87,087	18%	1,630,042	696,590	1,751,648	5.05%
Georgia	South	1,029,126	447,609	116,407	81,123	35,284	20%	948,003	412,325	1,028,957	2.97%
Hawaii	West	147,263	61,690	32,193	22,689	9,504	14%	124,574	52,186	131,214	0.38%
Idaho	West	171,509	86,120	10,209	6,796	3,413	22%	164,713	82,707	191,474	0.56%
Illinois	Midwest	1,611,853	691,806	299,871	209,817	90,054	15%	1,402,036	601,752	1,497,085	4.32%
Indiana	Midwest	763,919	351,397	105,533	72,283	33,250	9%	691,636	318,147	748,708	2.16%
Iowa	Midwest	358,539	178,326	49,565	33,101	16,464	10%	325,438	161,862	365,964	1.05%
Kansas	Midwest	346,666	167,958	43,113	29,042	14,071	19%	317,624	153,887	360,393	1.04%
Kentucky	South	479,099	227,336	75,084	50,921	24,163	17%	428,178	203,173	479,288	1.38%
Louisiana	South	589,547	286,304	138,135	92,981	45,154	27%	496,566	241,150	574,939	1.66%
Maine	Northeast	149,198	74,023	18,287	12,223	6,064	18%	136,975	67,959	156,713	0.45%
Maryland	South	677,286	285,288	144,131	101,413	42,718	7%	575,873	242,570	597,798	1.72%
Massachusetts	Northeast	759,932	316,382	132,154	93,307	38,847	20%	666,625	277,535	710,539	2.05%
Michigan	Midwest	1,313,980	592,324	179,579	123,780	55,799	14%	1,190,200	536,525	1,294,730	3.73%
Minnesota	Midwest	642,933	307,294	92,795	62,786	30,009	8%	580,147	277,285	637,724	1.84%
Mississippi	South	372,618	177,813	51,369	34,775	16,594	22%	337,843	161,219	384,213	1.11%
Missouri	Midwest	706,486	329,965	122,387	83,424	38,963	18%	623,062	291,002	695,089	2.00%
Montana	West	111,919	58,840	8,711	5,709	3,002	22%	106,210	55,838	126,080	0.36%
Nebraska	Midwest	220,531	108,467	42,141	28,248	13,893	12%	192,283	94,574	215,980	0.62%
Nevada	West	246,987	101,505	13,926	9,870	4,056	17%	237,117	97,449	250,087	0.72%
New Hampshire	Northeast	159,092	71,429	23,383	16,138	7,245	8%	142,954	64,184	152,993	0.44%
New Jersey	Northeast	1,037,472	422,469	198,631	141,152	57,479	10%	896,320	364,990	925,577	2.67%
New Mexico	West	248,616	115,596	23,055	15,738	7,317	30%	232,878	108,279	266,420	0.77%
New York	Northeast	2,288,991	937,738	475,942	337,626	138,316	22%	1,951,365	799,422	2,077,619	5.99%
North Carolina	South	988,432	418,288	96,262	67,639	28,623	19%	920,793	389,665	985,715	2.84%
North Dakota	Midwest	79,220	41,574	7,148	4,688	2,460	19%	74,532	39,114	87,857	0.25%
Ohio	Midwest	1,439,754	664,105	254,494	174,160	80,334	18%	1,265,594	583,771	1,402,225	4.04%
Oklahoma	South	436,363	213,082	31,276	21,014	10,262	17%	415,349	202,820	470,902	1.36%
Oregon	West	412,997	194,903	45,352	30,811	14,541	17%	382,186	180,362	427,085	1.23%
Pennsylvania	Northeast	1,471,530	668,898	339,484	233,393	106,091	13%	1,238,137	562,807	1,347,471	3.88%
Rhode Island	Northeast	126,035	53,108	24,738	17,404	7,334	14%	108,631	45,774	114,919	0.33%
South Carolina	South	484,743	217,725	55,612	38,375	17,237	18%	446,368	200,488	488,797	1.41%
South Dakota	Midwest	98,587	49,664	9,364	6,227	3,137	7%	92,360	46,527	103,803	0.30%
Tennessee	South	672,119	301,967	93,680	64,639	29,041	17%	607,480	272,926	665,142	1.92%
Texas	South	2,828,626	1,251,033	227,645	157,837	69,808	22%	2,670,789	1,181,225	2,937,498	8.47%
Utah	West	336,843	160,082	12,614	8,550	4,064	7%	328,293	156,018	359,260	1.04%
Vermont	Northeast	72,017	35,293	12,170	8,167	4,003	13%	63,850	31,290	71,775	0.21%
Virginia	South	844,871	369,301	100,171	69,703	30,468	11%	775,168	338,833	825,841	2.38%
Washington	West	750,722	345,682	76,885	52,644	24,241	11%	698,078	321,441	760,091	2.19%
West Virginia	South	201,939	100,784	15,895	10,603	5,292	23%	191,336	95,492	222,175	0.64%
Wisconsin	Midwest	683,234	333,212	139,455	93,739	45,716	9%	589,495	287,496	656,101	1.89%
Wyoming	West	62,196	34,234	2,221	1,433	788	15%	60,763	33,446	72,490	0.21%
Totals		35,602,890	15,654,403	5,162,684	3,585,957	1,576,727	17%	32,016,933	14,077,676	34,694,247	100.00%

Higher Education, 1999.

State	1999 State Population	1999 Population Aged 14-17	1999 Population Aged 18-24	1999 Population Aged 25-34	1999 Population Aged 35+	1999 Estimated College Population (Weighted by National % Enrolled by Age Group)	1999 Workload Measure: Higher Education: Share of Estimated College Population
Alabama	4,369,862	244,544	439,534	614,609	2,249,542	177,015	1.67%
Alaska	619,500	45,086	70,923	72,283	279,469	26,486	0.25%
Arizona	4,778,332	280,312	459,678	628,940	2,355,150	184,765	1.74%
Arkansas	2,551,373	154,466	251,473	327,575	1,312,101	100,545	0.95%
California	33,145,121	1,814,758	3,318,684	5,114,990	15,788,024	1,346,593	12.68%
Colorado	4,056,133	245,902	392,703	523,975	2,073,945	157,914	1.49%
Connecticut	3,282,031	177,751	255,714	446,479	1,751,578	112,163	1.06%
Delaware	753,538	39,989	69,255	113,221	388,612	29,040	0.27%
D.C.	519,000	17,304	45,671	95,007	283,032	20,296	0.19%
Florida	15,111,244	783,677	1,235,957	1,881,169	8,424,240	527,629	4.97%
Georgia	7,788,240	447,609	773,918	1,205,249	3,752,188	315,613	2.97%
Hawaii	1,185,497	61,690	119,733	146,817	629,607	47,353	0.45%
Idaho	1,251,700	86,120	143,975	154,208	603,053	54,429	0.51%
Illinois	12,128,370	691,806	1,143,197	1,701,968	6,101,867	468,534	4.41%
Indiana	5,942,901	351,397	576,310	823,952	3,013,648	233,962	2.20%
Iowa	2,869,413	178,326	282,178	356,641	1,510,909	112,751	1.06%
Kansas	2,654,052	167,958	271,382	340,484	1,343,549	107,156	1.01%
Kentucky	3,960,825	227,336	404,621	542,574	2,048,102	161,637	1.52%
Louisiana	4,372,035	286,304	481,018	571,970	2,129,046	185,713	1.75%
Maine	1,253,040	74,023	110,630	166,472	685,499	46,478	0.44%
Maryland	5,171,634	285,288	441,978	760,262	2,659,962	189,308	1.78%
Massachusetts	6,175,169	316,382	512,732	939,471	3,254,412	223,925	2.11%
Michigan	9,863,775	592,324	927,893	1,362,355	5,012,388	380,337	3.58%
Minnesota	4,775,508	307,294	454,001	629,537	2,420,120	184,186	1.73%
Mississippi	2,768,619	177,813	302,471	378,055	1,335,227	117,596	1.11%
Missouri	5,468,338	329,965	520,487	721,307	2,827,052	211,428	1.99%
Montana	882,779	58,840	89,389	94,112	475,459	34,810	0.33%
Nebraska	1,666,028	108,467	170,141	206,359	845,728	66,911	0.63%
Nevada	1,809,253	101,505	155,758	247,790	914,229	65,526	0.62%
New Hampshire	1,201,134	71,429	98,125	178,006	620,567	42,867	0.40%
New Jersey	8,143,412	422,469	672,511	1,106,507	4,361,190	288,732	2.72%
New Mexico	1,739,844	115,596	176,216	210,923	857,093	69,010	0.65%
New York	18,196,601	937,738	1,618,762	2,622,029	9,514,886	682,066	6.42%
North Carolina	7,650,789	418,288	709,470	1,111,053	3,889,319	294,318	2.77%
North Dakota	633,666	41,574	68,507	77,782	327,285	26,529	0.25%
Ohio	11,256,654	664,105	1,065,274	1,531,688	5,815,621	435,550	4.10%
Oklahoma	3,358,044	213,082	342,931	417,337	1,715,714	134,983	1.27%
Oregon	3,316,154	194,903	311,544	424,653	1,752,456	126,802	1.19%
Pennsylvania	11,994,016	668,898	1,025,209	1,570,310	6,545,977	433,819	4.09%
Rhode Island	990,819	53,108	83,921	144,164	521,554	36,093	0.34%
South Carolina	3,885,736	217,725	392,508	560,080	1,977,218	158,281	1.49%
South Dakota	733,133	49,664	78,159	85,830	371,107	30,129	0.28%
Tennessee	5,483,535	301,967	519,799	776,272	2,846,534	213,750	2.01%
Texas	20,044,141	1,251,033	2,100,197	2,771,877	9,452,833	825,586	7.77%
Utah	2,129,836	160,082	300,984	292,796	828,690	107,725	1.01%
Vermont	593,740	35,293	53,195	83,144	318,055	22,374	0.21%
Virginia	6,872,912	369,301	673,268	1,047,601	3,487,233	276,584	2.60%
Washington	5,756,361	345,682	557,946	789,042	2,923,033	226,210	2.13%
West Virginia	1,806,928	100,784	179,418	226,085	997,944	71,900	0.68%
Wisconsin	5,250,446	333,212	508,317	688,229	2,705,632	205,265	1.93%
Wyoming	479,602	34,234	53,784	52,573	246,438	20,332	0.19%
Totals	272,690,813	15,654,403	26,011,449	37,935,812	138,544,117	10,619,000	100.00%

Public Welfare, 1999.

State	Census Region	1999 State Population	Percent of Persons in Poverty by State: 1998-1999 Average	Number of Persons in Poverty (calculated)	Workload Measure: Public Welfare: Share of Total Persons in Poverty
Alabama	South	4,369,862	14.8	646,740	1.93%
Alaska	West	619,500	8.5	52,658	0.16%
Arizona	West	4,778,332	14.3	683,301	2.04%
Arkansas	South	2,551,373	14.7	375,052	1.12%
California	West	33,145,121	14.6	4,839,188	14.43%
Colorado	West	4,056,133	8.7	352,884	1.05%
Connecticut	Northeast	3,282,031	8.3	272,409	0.81%
Delaware	South	753,538	10.3	77,614	0.23%
D.C.	South	519,000	18.6	96,534	0.29%
Florida	South	15,111,244	12.8	1,934,239	5.77%
Georgia	South	7,788,240	13.2	1,028,048	3.07%
Hawaii	West	1,185,497	10.9	129,219	0.39%
Idaho	West	1,251,700	13.5	168,980	0.50%
Illinois	Midwest	12,128,370	10.0	1,212,837	3.62%
Indiana	Midwest	5,942,901	8.0	475,432	1.42%
Iowa	Midwest	2,869,413	8.3	238,161	0.71%
Kansas	Midwest	2,654,052	10.9	289,292	0.86%
Kentucky	South	3,960,825	12.8	506,986	1.51%
Louisiana	South	4,372,035	19.1	835,059	2.49%
Maine	Northeast	1,253,040	10.5	131,569	0.39%
Maryland	South	5,171,634	7.2	372,358	1.11%
Massachusetts	Northeast	6,175,169	10.2	629,867	1.88%
Michigan	Midwest	9,863,775	10.3	1,015,969	3.03%
Minnesota	Midwest	4,775,508	8.8	420,245	1.25%
Mississippi	South	2,768,619	16.9	467,897	1.40%
Missouri	Midwest	5,468,338	10.7	585,112	1.74%
Montana	West	882,779	16.1	142,127	0.42%
Nebraska	Midwest	1,666,028	11.6	193,259	0.58%
Nevada	West	1,809,253	10.9	197,209	0.59%
New Hampshire	Northeast	1,201,134	8.8	105,700	0.32%
New Jersey	Northeast	8,143,412	8.2	667,760	1.99%
New Mexico	West	1,739,844	20.5	356,668	1.06%
New York	Northeast	18,196,601	15.4	2,802,277	8.35%
North Carolina	South	7,650,789	13.8	1,055,809	3.15%
North Dakota	Midwest	633,666	14.1	89,347	0.27%
Ohio	Midwest	11,256,654	11.6	1,305,772	3.89%
Oklahoma	South	3,358,044	13.4	449,978	1.34%
Oregon	West	3,316,154	13.8	457,629	1.36%
Pennsylvania	Northeast	11,994,016	10.3	1,235,384	3.68%
Rhode Island	Northeast	990,819	10.7	106,018	0.32%
South Carolina	South	3,885,736	12.7	493,488	1.47%
South Dakota	Midwest	733,133	9.3	68,181	0.20%
Tennessee	South	5,483,535	12.7	696,409	2.08%
Texas	South	20,044,141	15.0	3,006,621	8.96%
Utah	West	2,129,836	7.3	155,478	0.46%
Vermont	Northeast	593,740	9.8	58,187	0.17%
Virginia	South	6,872,912	8.4	577,325	1.72%
Washington	West	5,756,361	9.2	529,585	1.58%
West Virginia	South	1,806,928	16.8	303,564	0.91%
Wisconsin	Midwest	5,250,446	8.7	456,789	1.36%
Wyoming	West	479,602	11.1	53,236	0.16%
Totals-Calculated		272,690,813	12.3	33,540,970	100.00%

Health and Hospitals, 1999.

State	Census Region	FY1999 Number of Disabled Workers	1999 Share of Work - Disabled Population Aged 16-64	Average Income of Fourth and Fifth: 1998-2000	Nation's 4th and 5th Income as a Percent of the State 4th and 5th Income	1999 Share of 4th and 5th Income Levels (share of population* national income as a percent of state income)	1999 State Population	1999 Share of Total Population	1999 Workload Measure: Health and Hospitals
Alabama	South	109,674	2.40%	20,243	116.93%	1.87%	4,369,862	1.60%	1.96%
Alaska	West	6,311	0.14%	29,289	80.81%	0.18%	619,500	0.23%	0.18%
Arizona	West	77,424	1.69%	21,189	111.71%	1.96%	4,778,332	1.75%	1.80%
Arkansas	South	72,365	1.58%	19,148	123.61%	1.16%	2,551,373	0.94%	1.23%
California	West	404,574	8.85%	22,434	105.51%	12.82%	33,145,121	12.15%	11.28%
Colorado	West	59,906	1.31%	29,919	79.11%	1.18%	4,056,133	1.49%	1.33%
Connecticut	Northeast	50,108	1.10%	31,309	75.60%	0.91%	3,282,031	1.20%	1.07%
Delaware	South	13,173	0.29%	26,039	90.90%	0.25%	753,538	0.28%	0.27%
D.C.	South	8,061	0.18%	17,861	132.52%	0.25%	519,000	0.19%	0.21%
Florida	South	281,198	6.15%	22,071	107.24%	5.94%	15,111,244	5.54%	5.88%
Georgia	South	146,753	3.21%	21,905	108.06%	3.09%	7,788,240	2.86%	3.05%
Hawaii	West	12,011	0.26%	26,875	88.07%	0.38%	1,185,497	0.43%	0.36%
Idaho	West	18,649	0.41%	21,491	110.14%	0.51%	1,251,700	0.46%	0.46%
Illinois	Midwest	167,881	3.67%	26,510	89.29%	3.97%	12,128,370	4.45%	4.03%
Indiana	Midwest	103,530	2.27%	27,129	87.25%	1.90%	5,942,901	2.18%	2.12%
Iowa	Midwest	43,645	0.96%	25,340	93.41%	0.98%	2,869,413	1.05%	1.00%
Kansas	Midwest	38,761	0.85%	23,728	99.75%	0.97%	2,654,052	0.97%	0.93%
Kentucky	South	117,281	2.57%	20,929	113.10%	1.64%	3,960,825	1.45%	1.89%
Louisiana	South	84,633	1.85%	17,254	137.19%	2.20%	4,372,035	1.60%	1.88%
Maine	Northeast	31,925	0.70%	24,408	96.97%	0.45%	1,253,040	0.46%	0.53%
Maryland	South	63,832	1.40%	33,138	71.43%	1.35%	5,171,634	1.90%	1.55%
Massachusetts	Northeast	117,512	2.57%	26,501	89.32%	2.02%	6,175,169	2.26%	2.29%
Michigan	Midwest	169,984	3.72%	27,167	87.13%	3.15%	9,863,775	3.62%	3.50%
Minnesota	Midwest	62,606	1.37%	31,636	74.82%	1.31%	4,775,508	1.75%	1.48%
Mississippi	South	78,742	1.72%	18,499	127.95%	1.30%	2,768,619	1.02%	1.35%
Missouri	Midwest	111,681	2.44%	25,649	92.28%	1.85%	5,468,338	2.01%	2.10%
Montana	West	16,147	0.35%	18,818	125.78%	0.41%	882,779	0.32%	0.36%
Nebraska	Midwest	23,206	0.51%	24,591	96.25%	0.59%	1,666,028	0.61%	0.57%
Nevada	West	28,006	0.61%	24,784	95.51%	0.63%	1,809,253	0.66%	0.64%
New Hampshire	Northeast	20,845	0.46%	29,507	80.22%	0.35%	1,201,134	0.44%	0.42%
New Jersey	Northeast	116,683	2.55%	30,588	77.38%	2.31%	8,143,412	2.99%	2.62%
New Mexico	West	29,656	0.65%	17,720	133.58%	0.85%	1,739,844	0.64%	0.71%
New York	Northeast	321,930	7.04%	22,034	107.42%	7.17%	18,196,601	6.67%	6.96%
North Carolina	South	179,808	3.93%	21,466	110.27%	3.09%	7,650,789	2.81%	3.28%
North Dakota	Midwest	8,561	0.19%	20,443	115.79%	0.27%	633,666	0.23%	0.23%
Ohio	Midwest	188,806	4.13%	24,528	96.50%	3.98%	11,256,654	4.13%	4.08%
Oklahoma	South	60,650	1.33%	20,776	113.93%	1.40%	3,358,044	1.23%	1.32%
Oregon	West	50,895	1.11%	23,110	102.42%	1.25%	3,316,154	1.22%	1.19%
Pennsylvania	Northeast	194,574	4.26%	25,952	91.20%	4.01%	11,994,016	4.40%	4.22%
Rhode Island	Northeast	21,371	0.47%	27,469	86.17%	0.31%	990,819	0.36%	0.38%
South Carolina	South	93,889	2.05%	22,741	104.08%	1.48%	3,885,736	1.42%	1.65%
South Dakota	Midwest	11,478	0.25%	25,177	94.01%	0.25%	733,133	0.27%	0.26%
Tennessee	South	133,005	2.91%	20,686	114.43%	2.30%	5,483,535	2.01%	2.41%
Texas	South	244,911	5.36%	20,559	115.13%	8.46%	20,044,141	7.35%	7.06%
Utah	West	20,549	0.45%	28,339	83.52%	0.65%	2,129,836	0.78%	0.63%
Vermont	Northeast	11,547	0.25%	24,170	97.93%	0.21%	593,740	0.22%	0.23%
Virginia	South	116,839	2.56%	28,296	83.65%	2.11%	6,872,912	2.52%	2.40%
Washington	West	82,608	1.81%	27,576	85.83%	1.81%	5,756,361	2.11%	1.91%
West Virginia	South	55,900	1.22%	17,941	131.93%	0.87%	1,806,928	0.66%	0.92%
Wisconsin	Midwest	78,249	1.71%	27,810	85.11%	1.64%	5,250,446	1.93%	1.76%
Wyoming	West	7,456	0.16%	22,882	103.44%	0.18%	479,602	0.18%	0.17%
United States Total		4,569,789	100.00%	23,670	100.00%	100.00%	272,690,813	100.00%	100.00%

Police and Corrections, 1999.

State	Census Region	Murders and non-negligent manslaughter in 1999			1999 State Population Aged 18-24	1999 Share of Population Aged 18-24	1999 Total Population	1999 Share of Total Population	Workload Measure: Police and Corrections
		Murders	Share of Murders	Share of Population					
Alabama	South	345	2.22%	439,534	1.69%	4,369,862	1.60%	1.84%	
Alaska	West	53	0.34%	70,923	0.27%	619,500	0.23%	0.28%	
Arizona	West	384	2.47%	459,678	1.77%	4,778,332	1.75%	2.00%	
Arkansas	South	143	0.92%	251,473	0.97%	2,551,373	0.94%	0.94%	
California	West	2,005	12.91%	3,318,684	12.76%	33,145,121	12.15%	12.61%	
Colorado	West	185	1.19%	392,703	1.51%	4,056,133	1.49%	1.40%	
Connecticut	Northeast	107	0.69%	255,714	0.98%	3,282,031	1.20%	0.96%	
Delaware	South	24	0.15%	69,255	0.27%	753,538	0.28%	0.23%	
D.C.	South	241	1.55%	45,671	0.18%	519,000	0.19%	0.64%	
Florida	South	859	5.53%	1,235,957	4.75%	15,111,244	5.54%	5.27%	
Georgia	South	583	3.75%	773,918	2.98%	7,788,240	2.86%	3.19%	
Hawaii	West	44	0.28%	119,733	0.46%	1,185,497	0.43%	0.39%	
Idaho	West	25	0.16%	143,975	0.55%	1,251,700	0.46%	0.39%	
Illinois	Midwest	937	6.03%	1,143,197	4.39%	12,128,370	4.45%	4.96%	
Indiana	Midwest	391	2.52%	576,310	2.22%	5,942,901	2.18%	2.30%	
Iowa	Midwest	43	0.28%	282,178	1.08%	2,869,413	1.05%	0.80%	
Kansas	Midwest	160	1.03%	271,382	1.04%	2,654,052	0.97%	1.02%	
Kentucky	South	212	1.36%	404,621	1.56%	3,960,825	1.45%	1.46%	
Louisiana	South	468	3.01%	481,018	1.85%	4,372,035	1.60%	2.16%	
Maine	Northeast	27	0.17%	110,630	0.43%	1,253,040	0.46%	0.35%	
Maryland	South	465	2.99%	441,978	1.70%	5,171,634	1.90%	2.20%	
Massachusetts	Northeast	122	0.79%	512,732	1.97%	6,175,169	2.26%	1.67%	
Michigan	Midwest	695	4.47%	927,893	3.57%	9,863,775	3.62%	3.89%	
Minnesota	Midwest	134	0.86%	454,001	1.75%	4,775,508	1.75%	1.45%	
Mississippi	South	213	1.37%	302,471	1.16%	2,768,619	1.02%	1.18%	
Missouri	Midwest	359	2.31%	520,487	2.00%	5,468,338	2.01%	2.11%	
Montana	West	23	0.15%	89,389	0.34%	882,779	0.32%	0.27%	
Nebraska	Midwest	60	0.39%	170,141	0.65%	1,666,028	0.61%	0.55%	
Nevada	West	165	1.06%	155,758	0.60%	1,809,253	0.66%	0.77%	
New Hampshire	Northeast	18	0.12%	98,125	0.38%	1,201,134	0.44%	0.31%	
New Jersey	Northeast	287	1.85%	672,511	2.59%	8,143,412	2.99%	2.47%	
New Mexico	West	170	1.09%	176,216	0.68%	1,739,844	0.64%	0.80%	
New York	Northeast	903	5.81%	1,618,762	6.22%	18,196,601	6.67%	6.24%	
North Carolina	South	552	3.55%	709,470	2.73%	7,650,789	2.81%	3.03%	
North Dakota	Midwest	10	0.06%	68,507	0.26%	633,666	0.23%	0.19%	
Ohio	Midwest	397	2.56%	1,065,274	4.10%	11,256,654	4.13%	3.59%	
Oklahoma	South	231	1.49%	342,931	1.32%	3,358,044	1.23%	1.35%	
Oregon	West	88	0.57%	311,544	1.20%	3,316,154	1.22%	0.99%	
Pennsylvania	Northeast	592	3.81%	1,025,209	3.94%	11,994,016	4.40%	4.05%	
Rhode Island	Northeast	36	0.23%	83,921	0.32%	990,819	0.36%	0.31%	
South Carolina	South	258	1.66%	392,508	1.51%	3,885,736	1.42%	1.53%	
South Dakota	Midwest	18	0.12%	78,159	0.30%	733,133	0.27%	0.23%	
Tennessee	South	391	2.52%	519,799	2.00%	5,483,535	2.01%	2.18%	
Texas	South	1,217	7.83%	2,100,197	8.07%	20,044,141	7.35%	7.75%	
Utah	West	44	0.28%	300,984	1.16%	2,129,836	0.78%	0.74%	
Vermont	Northeast	17	0.11%	53,195	0.20%	593,740	0.22%	0.18%	
Virginia	South	392	2.52%	673,268	2.59%	6,872,912	2.52%	2.54%	
Washington	West	171	1.10%	557,946	2.15%	5,756,361	2.11%	1.79%	
West Virginia	South	79	0.51%	179,418	0.69%	1,806,928	0.66%	0.62%	
Wisconsin	Midwest	179	1.15%	508,317	1.95%	5,250,446	1.93%	1.68%	
Wyoming	West	11	0.07%	53,784	0.21%	479,602	0.18%	0.15%	
Totals		15,533	100.00%	26,011,449	100.00%	272,690,813	100.00%	100.00%	

Highways, 1999.

State	Census Region	1999 State Population	1999 Annual Vehicle- Miles of Travel (millions)	1999 Share of Vehicle Miles	1999 Estimated Lane Mileage	1999 Share of Lane Miles	Workload Measure: Highways: (82.5% * Vehicle Miles Share) + (17.5% * Lane Miles Share)
Alabama	South	4,369,862	56,165	2.087%	195,170	2.387%	2.14%
Alaska	West	619,500	4,545	0.169%	25,674	0.314%	0.19%
Arizona	West	4,778,332	46,829	1.740%	116,902	1.429%	1.69%
Arkansas	South	2,551,373	29,247	1.087%	198,038	2.422%	1.32%
California	West	33,145,121	300,066	11.149%	368,432	4.505%	9.99%
Colorado	West	4,056,133	40,732	1.513%	176,435	2.157%	1.63%
Connecticut	Northeast	3,282,031	29,926	1.112%	44,356	0.542%	1.01%
Delaware	South	753,538	8,542	0.317%	12,500	0.153%	0.29%
D.C.	South	519,000	3,462	0.129%	3,771	0.046%	0.11%
Florida	South	15,111,244	141,903	5.273%	251,310	3.073%	4.89%
Georgia	South	7,788,240	98,859	3.673%	239,290	2.926%	3.54%
Hawaii	West	1,185,497	8,116	0.302%	9,202	0.113%	0.27%
Idaho	West	1,251,700	13,976	0.519%	93,862	1.148%	0.63%
Illinois	Midwest	12,128,370	102,394	3.805%	288,503	3.528%	3.76%
Indiana	Midwest	5,942,901	70,041	2.602%	193,599	2.367%	2.56%
Iowa	Midwest	2,869,413	29,138	1.083%	231,448	2.830%	1.39%
Kansas	Midwest	2,654,052	27,699	1.029%	272,743	3.335%	1.43%
Kentucky	South	3,960,825	47,816	1.777%	153,819	1.881%	1.79%
Louisiana	South	4,372,035	41,205	1.531%	127,763	1.562%	1.54%
Maine	Northeast	1,253,040	14,143	0.526%	46,332	0.567%	0.53%
Maryland	South	5,171,634	49,126	1.825%	66,630	0.815%	1.65%
Massachusetts	Northeast	6,175,169	51,820	1.925%	74,424	0.910%	1.75%
Michigan	Midwest	9,863,775	95,644	3.554%	255,589	3.125%	3.48%
Minnesota	Midwest	4,775,508	51,410	1.910%	270,768	3.311%	2.16%
Mississippi	South	2,768,619	34,880	1.296%	151,304	1.850%	1.39%
Missouri	Midwest	5,468,338	66,735	2.480%	250,792	3.067%	2.58%
Montana	West	882,779	9,835	0.365%	142,177	1.739%	0.61%
Nebraska	Midwest	1,666,028	18,011	0.669%	188,235	2.302%	0.95%
Nevada	West	1,809,253	17,391	0.646%	75,035	0.918%	0.69%
New Hampshire	Northeast	1,201,134	11,894	0.442%	31,264	0.382%	0.43%
New Jersey	Northeast	8,143,412	65,540	2.435%	77,764	0.951%	2.18%
New Mexico	West	1,739,844	22,362	0.831%	124,806	1.526%	0.95%
New York	Northeast	18,196,601	126,491	4.700%	238,770	2.920%	4.39%
North Carolina	South	7,650,789	87,759	3.261%	208,099	2.545%	3.14%
North Dakota	Midwest	633,666	7,262	0.270%	175,357	2.144%	0.60%
Ohio	Midwest	11,256,654	105,487	3.920%	243,967	2.983%	3.76%
Oklahoma	South	3,358,044	42,569	1.582%	232,310	2.841%	1.80%
Oregon	West	3,316,154	34,680	1.289%	137,403	1.680%	1.36%
Pennsylvania	Northeast	11,994,016	102,014	3.790%	248,692	3.041%	3.66%
Rhode Island	Northeast	990,819	8,283	0.308%	12,813	0.157%	0.28%
South Carolina	South	3,885,736	44,146	1.640%	136,006	1.663%	1.64%
South Dakota	Midwest	733,133	8,244	0.306%	168,940	2.066%	0.61%
Tennessee	South	5,483,535	64,755	2.406%	183,273	2.241%	2.38%
Texas	South	20,044,141	210,874	7.835%	637,812	7.799%	7.83%
Utah	West	2,129,836	22,044	0.819%	86,637	1.059%	0.86%
Vermont	Northeast	593,740	6,867	0.255%	29,345	0.359%	0.27%
Virginia	South	6,872,912	73,904	2.746%	152,249	1.862%	2.59%
Washington	West	5,756,361	52,714	1.959%	167,513	2.048%	1.97%
West Virginia	South	1,806,928	19,033	0.707%	74,772	0.914%	0.74%
Wisconsin	Midwest	5,250,446	56,960	2.116%	230,397	2.817%	2.24%
Wyoming	West	479,602	7,797	0.290%	55,686	0.681%	0.36%
Totals		272,690,813	2,691,335	100.000%	8,177,978	100.000%	100.00%

**Median Annual Earnings of All Workers
45-54 Years Old who were Year Round Full Time Workers in 1999,
Weighted by 1999 Weights of Educational Attainment**

<i>State</i>	<i>Actual State Median 45-54</i>		<i>High School Graduate (includes equivalency)</i>		<i>Some College, No Degree or Associate</i>		<i>Graduate or Professional Degree</i>		<i>Calculated Median 45-54 Years</i>
	<i>Years</i>	<i>Not a High School Grad</i>		<i>Degree</i>	<i>Bachelor's Degree</i>				
Alabama	33,790	22,499	27,184	33,584	46,354	48,030	36,681.1		
Alaska	46,240	27,277	36,854	42,045	51,612	59,244	45,071.0		
Arizona	36,511	20,715	28,756	35,410	46,974	52,268	38,155.3		
Arkansas	30,051	21,179	25,214	30,803	39,223	45,214	33,243.5		
California	43,120	20,931	33,174	41,098	53,718	69,269	44,921.7		
Colorado	40,308	23,511	31,156	36,584	48,674	57,261	40,583.7		
Connecticut	46,514	29,096	35,818	42,417	59,298	65,679	47,713.4		
Delaware	40,070	25,918	32,224	38,643	49,632	61,219	42,533.2		
D.C.	46,229	22,475	31,287	39,367	56,141	77,973	45,896.8		
Florida	33,157	20,715	26,788	32,799	43,822	52,645	36,254.3		
Georgia	37,304	22,356	29,383	36,838	50,760	54,927	40,136.3		
Hawaii	38,018	23,279	30,246	35,838	45,264	53,228	38,771.0		
Idaho	33,534	21,335	26,944	31,412	41,317	51,007	35,205.2		
Illinois	40,759	25,709	32,160	39,011	50,722	62,213	42,973.3		
Indiana	37,209	26,184	31,085	37,125	48,226	51,555	40,118.9		
Iowa	32,689	23,322	27,787	31,745	40,486	49,653	35,399.0		
Kansas	35,515	23,238	28,505	32,543	42,265	49,091	36,113.6		
Kentucky	33,280	22,113	27,830	34,295	46,616	46,284	36,813.6		
Louisiana	32,657	21,532	26,995	32,928	42,158	47,307	35,312.3		
Maine	32,723	22,027	26,940	31,924	39,575	46,419	34,388.8		
Maryland	44,371	26,371	33,321	41,107	55,316	66,748	45,615.2		
Massachusetts	43,278	26,284	33,631	40,510	51,875	61,481	44,012.5		
Michigan	42,231	29,337	33,282	40,816	51,870	61,730	44,413.2		
Minnesota	39,473	25,030	31,409	36,999	48,407	58,544	41,085.3		
Mississippi	30,536	20,731	25,557	30,954	38,288	44,423	33,007.6		
Missouri	34,085	21,916	27,766	33,409	43,021	50,958	36,424.1		
Montana	30,540	18,493	25,264	28,149	35,246	42,376	30,910.1		
Nebraska	32,128	22,410	26,666	31,043	39,935	48,358	34,473.7		
Nevada	36,642	22,297	30,751	36,821	46,160	54,821	39,489.6		
New Hampshire	38,212	27,938	30,627	37,189	46,415	52,486	39,969.6		
New Jersey	46,546	25,909	36,404	42,548	59,342	72,479	48,516.2		
New Mexico	33,180	18,938	25,990	31,564	40,990	47,918	34,169.7		
New York	41,016	23,879	31,873	39,185	51,642	63,552	43,111.1		
North Carolina	33,288	22,098	27,158	32,775	45,165	52,597	36,804.1		
North Dakota	30,474	22,035	24,978	28,916	34,536	42,212	31,304.7		
Ohio	37,901	26,506	31,219	36,995	49,297	55,760	41,002.1		
Oklahoma	31,635	21,146	25,737	31,651	38,565	44,441	33,365.9		
Oregon	37,872	23,584	30,495	35,663	46,286	52,722	38,976.2		
Pennsylvania	37,660	25,150	30,508	37,050	50,364	60,123	41,519.2		
Rhode Island	38,491	24,113	30,443	36,734	50,543	55,965	40,719.9		
South Carolina	32,318	21,843	27,073	32,452	44,567	48,085	35,873.9		
South Dakota	28,851	21,380	24,349	27,749	33,424	43,998	30,742.7		
Tennessee	33,151	22,390	27,327	33,671	44,601	50,729	36,743.7		
Texas	36,713	20,136	28,023	36,231	48,178	55,485	38,839.6		
Utah	39,942	23,114	30,776	37,386	46,838	58,943	40,500.9		
Vermont	34,054	23,935	28,386	31,922	39,793	47,417	35,214.3		
Virginia	39,870	23,415	29,430	37,143	50,904	66,442	42,069.0		
Washington	41,434	24,641	33,880	38,460	49,916	55,527	42,016.0		
West Virginia	32,098	22,377	26,816	32,423	37,998	41,846	33,531.3		
Wisconsin	36,852	26,000	30,657	35,900	45,562	54,064	39,423.0		
Wyoming	34,604	25,325	29,001	31,718	38,135	45,260	34,825.7		
US	38,145	22,628	30,315	36,892	49,455	59,233	40,784.8		

Indices of Median Annual Earnings: Year round, full time workers, ager 45-54

<i>State</i>	<i>Actual State Median 45-54 Years</i>	<i>Not a High School Grad</i>	<i>High School Graduate (includes equivalency)</i>	<i>Some College, No Degree or Associate Degree</i>	<i>Bachelor's Degree</i>	<i>Graduate or Professional Degree</i>	<i>Calculated Median 45-54 Years</i>
Alabama	89	99	90	91	94	81	90
Alaska	121	121	122	114	104	100	111
Arizona	96	92	95	96	95	88	94
Arkansas	79	94	83	83	79	76	82
California	113	93	109	111	109	117	110
Colorado	106	104	103	99	98	97	100
Connecticut	122	129	118	115	120	111	117
Delaware	105	115	106	105	100	103	104
D.C.	121	99	103	107	114	132	113
Florida	87	92	88	89	89	89	89
Georgia	98	99	97	100	103	93	98
Hawaii	100	103	100	97	92	90	95
Idaho	88	94	89	85	84	86	86
Illinois	107	114	106	106	103	105	105
Indiana	98	116	103	101	98	87	98
Iowa	86	103	92	86	82	84	87
Kansas	93	103	94	88	85	83	89
Kentucky	87	98	92	93	94	78	90
Louisiana	86	95	89	89	85	80	87
Maine	86	97	89	87	80	78	84
Maryland	116	117	110	111	112	113	112
Massachusetts	113	116	111	110	105	104	108
Michigan	111	130	110	111	105	104	109
Minnesota	103	111	104	100	98	99	101
Mississippi	80	92	84	84	77	75	81
Missouri	89	97	92	91	87	86	89
Montana	80	82	83	76	71	72	76
Nebraska	84	99	88	84	81	82	85
Nevada	96	99	101	100	93	93	97
New Hampshire	100	123	101	101	94	89	98
New Jersey	122	114	120	115	120	122	119
New Mexico	87	84	86	86	83	81	84
New York	108	106	105	106	104	107	106
North Carolina	87	98	90	89	91	89	90
North Dakota	80	97	82	78	70	71	77
Ohio	99	117	103	100	100	94	101
Oklahoma	83	93	85	86	78	75	82
Oregon	99	104	101	97	94	89	96
Pennsylvania	99	111	101	100	102	102	102
Rhode Island	101	107	100	100	102	94	100
South Carolina	85	97	89	88	90	81	88
South Dakota	76	94	80	75	68	74	75
Tennessee	87	99	90	91	90	86	90
Texas	96	89	92	98	97	94	95
Utah	105	102	102	101	95	100	99
Vermont	89	106	94	87	80	80	86
Virginia	105	103	97	101	103	112	103
Washington	109	109	112	104	101	94	103
West Virginia	84	99	88	88	77	71	82
Wisconsin	97	115	101	97	92	91	97
Wyoming	91	112	96	86	77	76	85
US	100	100	100	100	100	100	100

Number of Workers in Each Category by Educational Attainment

1999

	<i>Totals</i>	<i>Not a High School Grad</i>	<i>High School Graduate (includes equivalency)</i>	<i>Some College, No Degree or Associate Degree</i>	<i>Bachelor's Degree</i>	<i>Graduate or Professional Degree</i>
	152,921,810	19,543,685	44,071,390	48,530,160	26,875,435	13,901,140
Percentage Distribution	1.0000	0.1278	0.2882	0.3174	0.1757	0.0909

Input-Cost Indices for Major Functions, 1999.

Index	Unit Labor Cost Index	Primary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police and Corrections	Environment and Housing	Interest on General debt	Governmental Administration	All Other
Compensation Costs as % of											
Total Costs		67.3%	65.4%	9.5%	50.8%	26.9%	80.6%	29.3%	0.0%	65.1%	44.2%
Alabama	89.9	93.2	93.4	99.0	94.9	97.3	91.9	97.1	100.0	93.4	95.6
Alaska	110.5	107.1	106.9	101.0	105.3	102.8	108.5	103.1	100.0	106.8	104.6
Arizona	93.6	95.7	95.8	99.4	96.7	98.3	94.8	98.1	100.0	95.8	97.2
Arkansas	81.5	87.5	87.9	98.2	90.6	95.0	85.1	94.6	100.0	88.0	91.8
California	110.1	106.8	106.6	101.0	105.1	102.7	108.2	103.0	100.0	106.6	104.5
Colorado	99.5	99.7	99.7	100.0	99.7	99.9	99.6	99.9	100.0	99.7	99.8
Connecticut	117.0	111.4	111.1	101.6	108.6	104.6	113.7	105.0	100.0	111.1	107.5
Delaware	104.3	102.9	102.8	100.4	102.2	101.2	103.5	101.3	100.0	102.8	101.9
District of Columbia	112.5	108.4	108.2	101.2	106.4	103.4	110.1	103.7	100.0	108.2	105.5
Florida	88.9	92.5	92.7	98.9	94.4	97.0	91.0	96.7	100.0	92.8	95.1
Georgia	98.4	98.9	99.0	99.8	99.2	99.6	98.7	99.5	100.0	99.0	99.3
Hawaii	95.1	96.7	96.8	99.5	97.5	98.7	96.0	98.6	100.0	96.8	97.8
Idaho	86.3	90.8	91.1	98.7	93.1	96.3	89.0	96.0	100.0	91.1	94.0
Illinois	105.4	103.6	103.5	100.5	102.7	101.4	104.3	101.6	100.0	103.5	102.4
Indiana	98.4	98.9	98.9	99.8	99.2	99.6	98.7	99.5	100.0	98.9	99.3
Iowa	86.8	91.1	91.4	98.7	93.3	96.5	89.4	96.1	100.0	91.4	94.2
Kansas	88.5	92.3	92.5	98.9	94.2	96.9	90.8	96.6	100.0	92.5	94.9
Kentucky	90.3	93.4	93.6	99.1	95.1	97.4	92.1	97.1	100.0	93.7	95.7
Louisiana	86.6	91.0	91.2	98.7	93.2	96.4	89.2	96.1	100.0	91.3	94.1
Maine	84.3	89.4	89.7	98.5	92.0	95.8	87.4	95.4	100.0	89.8	93.1
Maryland	111.8	108.0	107.7	101.1	106.0	103.2	109.6	103.5	100.0	107.7	105.2
Massachusetts	107.9	105.3	105.2	100.8	104.0	102.1	106.4	102.3	100.0	105.2	103.5
Michigan	108.9	106.0	105.8	100.8	104.5	102.4	107.2	102.6	100.0	105.8	103.9
Minnesota	100.7	100.5	100.5	100.1	100.4	100.2	100.6	100.2	100.0	100.5	100.3
Mississippi	80.9	87.2	87.5	98.2	90.3	94.9	84.6	94.4	100.0	87.6	91.6
Missouri	89.3	92.8	93.0	99.0	94.6	97.1	91.4	96.9	100.0	93.0	95.3
Montana	75.8	83.7	84.2	97.7	87.7	93.5	80.5	92.9	100.0	84.2	89.3
Nebraska	84.5	89.6	89.9	98.5	92.1	95.8	87.5	95.5	100.0	89.9	93.2
Nevada	96.8	97.9	97.9	99.7	98.4	99.1	97.4	99.1	100.0	97.9	98.6
New Hampshire	98.0	98.7	98.7	99.8	99.0	99.5	98.4	99.4	100.0	98.7	99.1
New Jersey	119.0	112.8	112.4	101.8	109.6	105.1	115.3	105.6	100.0	112.3	108.4
New Mexico	83.8	89.1	89.4	98.5	91.8	95.6	86.9	95.2	100.0	89.4	92.8
New York	105.7	103.8	103.7	100.5	102.9	101.5	104.6	101.7	100.0	103.7	102.5
North Carolina	90.2	93.4	93.6	99.1	95.0	97.4	92.1	97.1	100.0	93.6	95.7
North Dakota	76.8	84.3	84.8	97.8	88.2	93.8	81.3	93.2	100.0	84.9	89.7
Ohio	100.5	100.4	100.3	100.1	100.3	100.1	100.4	100.2	100.0	100.3	100.2
Oklahoma	81.8	87.7	88.1	98.3	90.8	95.1	85.3	94.7	100.0	88.2	92.0
Oregon	95.6	97.0	97.1	99.6	97.7	98.8	96.4	98.7	100.0	97.1	98.0
Pennsylvania	101.8	101.2	101.2	100.2	100.9	100.5	101.5	100.5	100.0	101.2	100.8
Rhode Island	99.8	99.9	99.9	100.0	99.9	100.0	99.9	100.0	100.0	99.9	99.9
South Carolina	88.0	91.9	92.1	98.9	93.9	96.8	90.3	96.5	100.0	92.2	94.7
South Dakota	75.4	83.4	83.9	97.7	87.5	93.4	80.1	92.8	100.0	84.0	89.1
Tennessee	90.1	93.3	93.5	99.1	95.0	97.3	92.0	97.1	100.0	93.5	95.6
Texas	95.2	96.8	96.9	99.5	97.6	98.7	96.2	98.6	100.0	96.9	97.9
Utah	99.3	99.5	99.5	99.9	99.6	99.8	99.4	99.8	100.0	99.5	99.7
Vermont	86.3	90.8	91.1	98.7	93.1	96.3	89.0	96.0	100.0	91.1	94.0
Virginia	103.1	102.1	102.1	100.3	101.6	100.8	102.5	100.9	100.0	102.1	101.4
Washington	103.0	102.0	102.0	100.3	101.5	100.8	102.4	100.9	100.0	102.0	101.3
West Virginia	82.2	88.0	88.4	98.3	91.0	95.2	85.7	94.8	100.0	88.4	92.1
Wisconsin	96.7	97.8	97.8	99.7	98.3	99.1	97.3	99.0	100.0	97.8	98.5
Wyoming	85.4	90.2	90.4	98.6	92.6	96.1	88.2	95.7	100.0	90.5	93.5
Totals	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0