

## National Comparative Data — State Tax Collection by Source

### 2022 Relative Reliance on Various Taxes as a Percent of State Tax Collections by Tax Type

| State          | Property   | Sales       | Selective Sales* | Individual Income | Corporate  | Other Taxes |
|----------------|------------|-------------|------------------|-------------------|------------|-------------|
| Alabama        | 3.0%       | 26.5%       | 19.7%            | 37.3%             | 9.0%       | 4.5%        |
| Alaska         | 5.2        | 0.0         | 11.1             | 0.0               | 17.0       | 66.7        |
| Arizona        | 5.2        | 45.9        | 9.7              | 30.9              | 4.8        | 3.6         |
| Arkansas       | 10.3       | 35.9        | 12.8             | 29.1              | 6.5        | 5.4         |
| California     | 1.1        | 18.6        | 7.1              | 52.1              | 16.4       | 4.9         |
| Colorado       | 0.0        | 19.7        | 14.8             | 53.8              | 6.9        | 4.7         |
| Connecticut    | 0.0        | 23.1        | 13.4             | 43.9              | 15.5       | 4.1         |
| Delaware       | 0.0        | 0.0         | 10.2             | 38.1              | 7.9        | 43.8        |
| Florida        | 0.0        | 63.9        | 15.5             | 0.0               | 6.4        | 14.2        |
| Georgia        | 2.4        | 24.5        | 9.1              | 53.9              | 7.4        | 2.7         |
| Hawaii         | 0.0        | 41.5        | 13.4             | 36.6              | 3.1        | 5.4         |
| Idaho          | 0.0        | 37.7        | 9.0              | 33.7              | 13.5       | 6.2         |
| Illinois       | 0.1        | 24.4        | 16.9             | 36.3              | 15.4       | 6.9         |
| Indiana        | 0.1        | 35.5        | 16.0             | 40.2              | 5.3        | 3.0         |
| <b>IOWA</b>    | <b>0.0</b> | <b>32.8</b> | <b>12.2</b>      | <b>38.5</b>       | <b>6.7</b> | <b>9.8</b>  |
| Kansas         | 6.7        | 33.9        | 10.1             | 38.4              | 6.9        | 4.0         |
| Kentucky       | 4.4        | 31.2        | 15.5             | 37.4              | 7.1        | 4.6         |
| Louisiana      | 0.7        | 32.8        | 20.7             | 30.9              | 7.2        | 7.8         |
| Maine          | 0.7        | 33.7        | 12.5             | 40.2              | 6.5        | 6.4         |
| Maryland       | 3.2        | 22.6        | 18.7             | 41.6              | 7.3        | 6.5         |
| Massachusetts  | 0.0        | 20.0        | 7.0              | 56.1              | 10.6       | 6.2         |
| Michigan       | 6.8        | 32.9        | 13.0             | 34.8              | 4.8        | 7.6         |
| Minnesota      | 2.2        | 20.9        | 13.8             | 43.3              | 13.5       | 6.3         |
| Mississippi    | 0.3        | 46.8        | 14.5             | 24.9              | 7.0        | 6.5         |
| Missouri       | 0.2        | 27.0        | 11.3             | 53.0              | 4.5        | 4.1         |
| Montana        | 7.8        | 0.0         | 18.4             | 51.6              | 6.3        | 15.9        |
| Nebraska       | 0.0        | 35.3        | 8.7              | 43.3              | 9.6        | 3.2         |
| Nevada         | 11.6       | 45.6        | 27.6             | 0.0               | 0.0        | 15.2        |
| New Hampshire  | 11.6       | 0.0         | 27.0             | 4.4               | 34.7       | 22.3        |
| New Jersey     | 0.0        | 26.9        | 10.5             | 39.1              | 16.4       | 7.1         |
| New Mexico     | 1.4        | 38.3        | 10.4             | 15.1              | 3.6        | 31.2        |
| New York       | 0.0        | 15.3        | 11.2             | 59.5              | 6.6        | 7.4         |
| North Carolina | 0.0        | 28.7        | 13.8             | 46.0              | 4.2        | 7.3         |
| North Dakota   | 0.1        | 20.1        | 9.6              | 8.8               | 4.3        | 57.1        |
| Ohio           | 0.0        | 41.8        | 22.4             | 30.1              | 0.0        | 5.7         |
| Oklahoma       | 0.0        | 26.9        | 13.7             | 31.5              | 6.2        | 21.8        |
| Oregon         | 0.1        | 0.0         | 14.1             | 62.3              | 7.9        | 15.6        |
| Pennsylvania   | 0.1        | 27.5        | 20.5             | 32.4              | 9.3        | 10.2        |
| Rhode Island   | 0.1        | 31.3        | 17.8             | 40.4              | 6.1        | 4.3         |
| South Carolina | 0.5        | 30.4        | 13.2             | 42.7              | 7.5        | 5.7         |
| South Dakota   | 0.0        | 61.6        | 21.9             | 0.0               | 2.5        | 14.0        |
| Tennessee      | 0.0        | 56.9        | 16.3             | 0.0               | 13.2       | 13.5        |
| Texas          | 0.0        | 59.4        | 21.9             | 0.0               | 0.0        | 18.7        |
| Utah           | 0.0        | 31.1        | 9.2              | 49.4              | 6.8        | 3.5         |
| Vermont        | 28.0       | 12.4        | 19.2             | 28.7              | 5.4        | 6.3         |
| Virginia       | 0.1        | 19.3        | 15.9             | 53.7              | 5.4        | 5.6         |
| Washington     | 12.2       | 59.5        | 14.6             | 0.0               | 0.0        | 13.7        |
| West Virginia  | 0.1        | 23.4        | 21.9             | 35.4              | 5.2        | 14.0        |
| Wisconsin      | 0.4        | 29.9        | 12.4             | 38.5              | 12.5       | 6.3         |
| Wyoming        | 11.0       | 40.1        | 8.2              | 0.0               | 0.0        | 40.8        |
| U.S. Totals    | 1.7%       | 29.4%       | 13.2%            | 38.2%             | 9.1%       | 8.4%        |

\*Selective sales taxes are state excise taxes (e.g., motor fuel, alcoholic beverages, etc.).