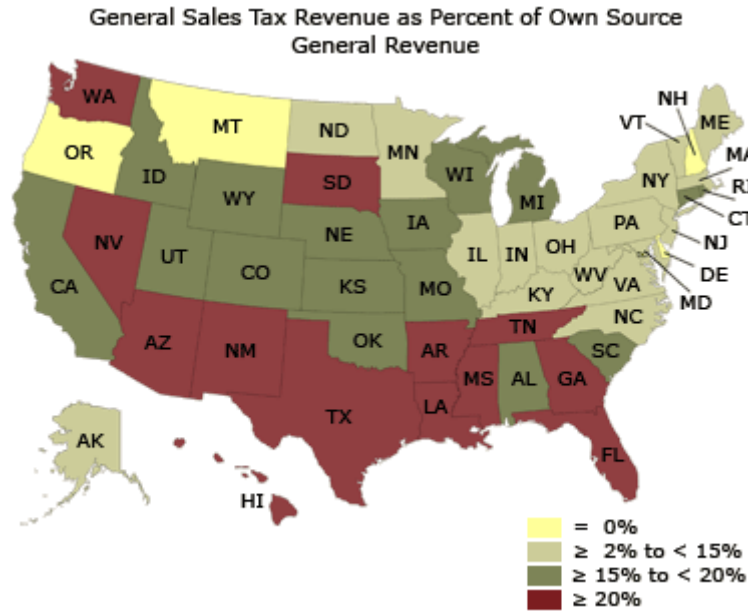


Most Southern States Rely Heavily on State and Local General Sales Taxes



- Own-source general revenue from state and local general sales taxes for the nation averages 16.8 percent.
- Arkansas, Arizona, Hawaii, Tennessee, and Washington rely most heavily on *state and local general sales taxes* with over 25 percent of own-source general revenue from this source.
- Washington relies most on revenue from the general sales tax with 31 percent. However, Washington does not levy a personal income tax.
- Four states – Delaware, Montana, New Hampshire and Oregon, *do not have state or local general sales taxes*.

State-by-state General Sales Tax Revenue as Percent of Own Source General Revenue, State Fiscal Year 2001-02

United States Average: 16.8%

Higher than US average		Lower than US average	
Washington	31.5%	Nebraska	16.4%
Tennessee	29.4	Connecticut	16.2
Arizona	29.2	South Carolina	15.3
Hawaii	27.4	Idaho	15.3
Arkansas	26.4	Iowa	15.2
Louisiana	24.7	Rhode Island	15.0
South Dakota	24.4	Wisconsin	15.0
New Mexico	22.8	Ohio	14.9
Nevada	22.7	Kentucky	14.6
Mississippi	21.9	Indiana	14.6
Georgia	21.4	North Carolina	14.5
Texas	21.3	Minnesota	14.0
Florida	21.0	New York	13.9
Utah	19.9	North Dakota	13.9
Kansas	19.9	Maine	13.5
Missouri	19.5	West Virginia	13.5
Oklahoma	19.1	Pennsylvania	13.4
Wyoming	19.0	Illinois	13.4
Colorado	19.0	New Jersey	13.0
California	17.5	Massachusetts	11.3
Michigan	17.1	Virginia	10.9
Alabama	17.0	Maryland	10.2
		Vermont	7.8
		Alaska	2.3
		Delaware	0.0
		Montana	0.0
		New Hampshire	0.0
		Oregon	0.0

Notes:

1. Own-source general revenue includes tax revenue, various charges (e.g. hospitals, education, highways), and miscellaneous general revenue (e.g. interest earnings, sale of property).

2. Data is based on 50 state data and excludes District of Columbia data.

Source:

U.S. Census Bureau, State and Local Government Finances, 2002 Census of Governments

<http://www.census.gov/govs/www/estimate02.html>