

# UTAH FOUNDATION

## Research Report

Report Number 643

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### How do Utah's Taxes and Fees Compare to Other States?

#### Highlights

- Utah's overall state and local tax and fee burden is lower than average when measured per capita or per adult, but is higher than most states when measured in proportion to personal income.
- Property taxes are comparatively low, while sales and income taxes are high compared to other states.
- Utah governments generate 90% of their revenue from taxes on property, sales, and income, and from user fees. Very little revenue (compared to other states) is generated from other taxes.
- Caution must be exercised when interpreting these data – differences in demographics, economics, and government structures should be considered as these figures are compared to other states.

- Per capita ratios, in which revenue figures are divided by the population of the state, and

- Revenues per \$1,000 of personal income, dividing revenue figures by statewide personal income.

**Per Capita Calculations.** Per capita figures are simple and easy to understand. However, these figures do not provide an indication of ability to pay. For example, an individual income tax of \$500 per capita would be a greater burden if the average individual earns \$18,000 a year versus the same \$500 tax in a state where the average income is \$36,000 a year.

Because per capita ratios divide revenues by a population including children and others who do not pay taxes, it is not readily apparent what an average taxpayer might pay. Utah has the highest proportion of children to adults among all the states, which

#### Background

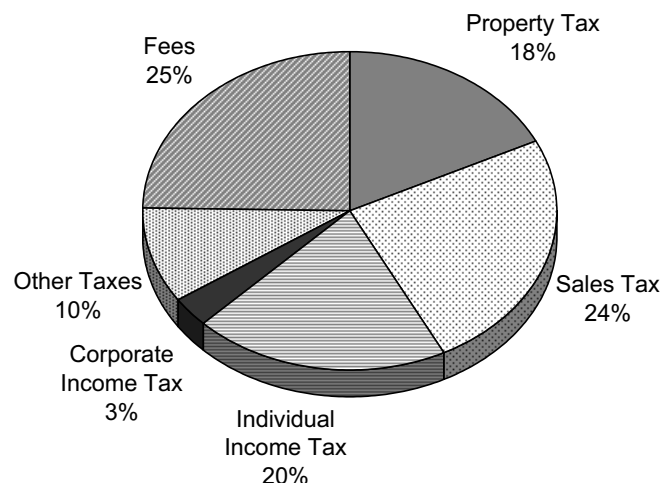
Periodically, the U.S. Department of Commerce, Bureau of the Census releases estimates of state and local government revenues for each of the 50 states and the District of Columbia. The latest data were released in spring 2001 but contain estimates from fiscal year 1996-97. Although the data are four years old, they are the most widely used measure for interstate comparisons. This data set is derived from the 1997 Census of Governments.

#### About the Measurements

Two methods of measurement are commonly used for tax burden comparisons:

Figure 1

#### Utah State and Local Revenues



**UTAH FOUNDATION** is a private, nonprofit public service agency established to study and encourage the study of state and local government in Utah, and the relation of taxes and public expenditures to the Utah economy.

exacerbates the flaws in a per capita measurement.

To compensate for this effect, this publication also includes a calculation of tax burden per adult aged 18-64 (see Table 10). This is an attempt to focus on those who are most likely working and paying the greatest share of taxes and fees. However, performing this alternative calculation does not appear to significantly affect Utah's relative ranking.

**Per \$1,000 Personal Income Calculations.** This is the measure most often used to show the affordability of a state's tax burden. Revenues are divided by statewide personal income, a measure of the total size of an economy, to create a ratio that theoretically represents the average tax burden as a share of residents' incomes.

This measure provides valuable information about the proportion of a state's economy that is dedicated to supporting government activities. However, it is not a precise measure of any individual's expected tax burden for two reasons:

- Many taxes are paid by both businesses and consumers, such as sales, property, and utility taxes. Determining the share of tax that is paid by one group or another is very difficult. (This is also a flaw in per capita measurements.)
- Income tax rates in most states increase as income rises, so an individual earning twice as much income as another may pay more than twice the tax.

### Utah's Taxes and Fees

As shown in Tables 9, 10, and 11, Utah's tax and fee burden is lower than average when measured per capita or per adult, but is higher than most states when measured in proportion to personal income. The following analysis focuses on revenues per \$1,000 of personal income, because it is the most widely used standard for interstate comparisons and it provides some indication of taxpayers' ability to pay and the size of governments' impact on the economy.

Overall, Utah has a fairly straightforward tax structure. The state primarily relies on income taxes and sales taxes, and local governments rely largely on property taxes and the local share of the sales tax. Utah's state and local governments impose very

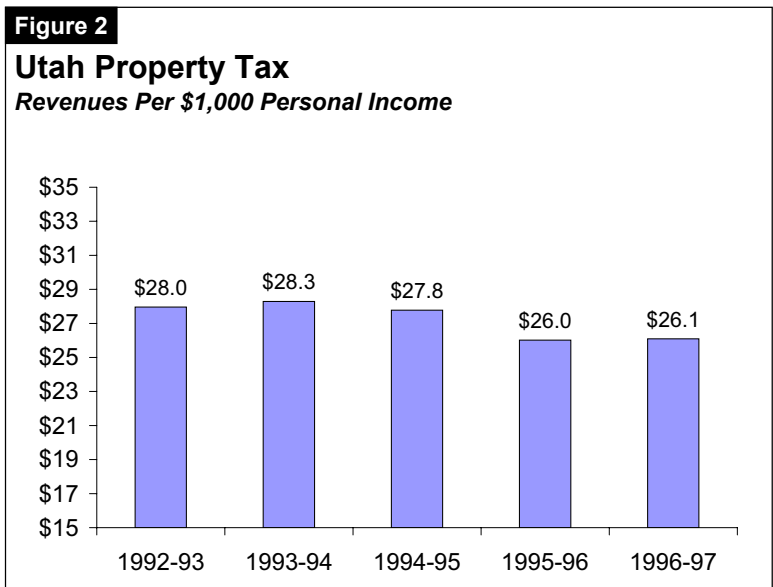
little in other taxes, but do collect a significant amount of fees for services.

**Property Tax.** Utah's property tax is significantly below the national average, ranking 37<sup>th</sup> highest per \$1,000 personal income. The ranking is similar for the per capita and per adult measures.

Table 1 shows property tax revenues for the eight mountain states, most of which have relatively low property taxes. Even among this group, Utah ranks below average in property tax collections.

<b>Mountain States</b>	<b>Per \$1,000 Personal Income</b>	<b>National Rank</b>
1. Montana	\$47.58	6
2. Wyoming	42.12	10
3. Arizona	29.95	29
4. Idaho	28.85	31
5. Colorado	28.47	32
<b>6. Utah</b>	<b>26.10</b>	<b>37</b>
7. Nevada	22.01	40
8. New Mexico	15.43	50

As of fiscal year 1996-97, Utah's property tax had been falling slightly in relation to personal income for several years (see Figure 2). Although the tax revenue was growing, it did not grow as fast as personal income.



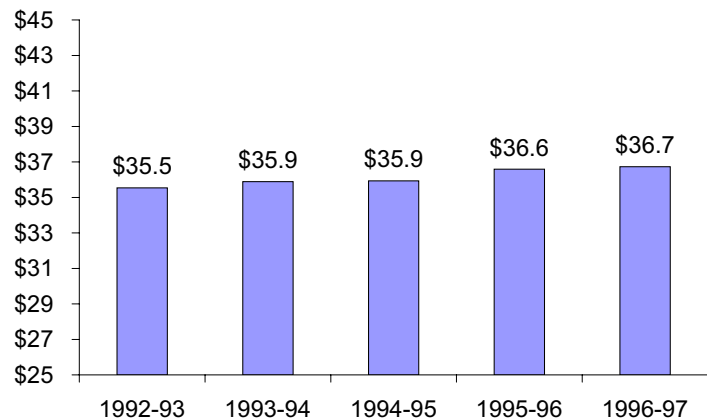
**Sales Tax.** Utah's sales tax burden is above average in comparison to the mountain states, and also high in comparison to all the states. In relation to personal income, Utah state and local sales taxes rank third highest among mountain states and ninth highest in the nation.

Utah's sales tax rates are not particularly high, but the base on which the tax applies is broader than some states. For example, Utah taxes food while more than half the states provide some food exemption.

Figure 3 shows that Utah's sales tax has been increasing slightly relative to personal income in recent years.

**Figure 3**

**Utah Sales Tax**  
Revenues Per \$1,000 Personal Income



**Table 2**

**General Sales Tax**

Mountain States	Per \$1,000 Personal Income	National Rank
1. New Mexico	\$48.69	2
2. Nevada	39.51	6
<b>3. Utah</b>	<b>36.73</b>	<b>9</b>
4. Arizona	36.70	10
5. Wyoming	34.57	11
6. Colorado	27.93	22
7. Idaho	25.23	29
8. Montana	0.00	49

**Table 3**

**Individual Income Tax**

Mountain States	Per \$1,000 Personal Income	National Rank
<b>1. Utah</b>	<b>\$29.41</b>	<b>14</b>
2. Idaho	28.86	15
3. Colorado	24.57	28
4. Montana	23.43	32
5. New Mexico	21.99	35
6. Arizona	16.74	40
7. Nevada	0.00	47
8. Wyoming	0.00	47

**Individual Income Tax.** Utah's individual income tax ranks relatively high nationally, producing \$29.41 per \$1,000 personal income.

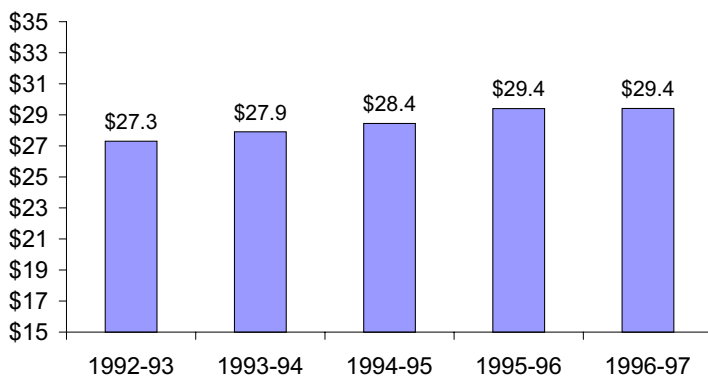
This is the 14<sup>th</sup> highest income tax in the nation and the highest among the mountain states. Two mountain states, Nevada and Wyoming, do not impose an individual or corporate income tax.

However, these states obtain significant revenues from other sources, including mining (Wyoming) and gambling (Nevada).

During the five years ending in 1996-97, Utah income tax revenues were growing faster than personal income (see Figure 4).

**Figure 4**

**Utah Individual Income Tax**  
Revenues Per \$1,000 Personal Income



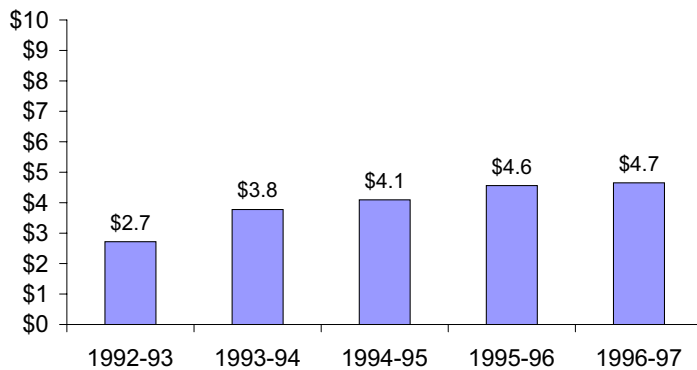
**Corporate Income Tax.** The corporate franchise and income tax is a small revenue in Utah, as it is in most states. Utah's collections ranked 25<sup>th</sup> highest in the nation, or right at the national average. Among eight mountain states, Utah's tax ranks fifth highest.

Revenue from corporate franchise and income taxes has grown rapidly in recent years. Figure 5 shows that this tax increased

**Figure 5**

### Utah Corporate Income Tax

Revenues Per \$1,000 Personal Income

**Table 4**

Mountain States	Corporate Income Tax Per \$1,000 Personal Income	National Rank
1. Arizona	\$6.03	11
2. Idaho	5.61	13
3. New Mexico	5.09	19
4. Montana	4.73	23
<b>5. Utah</b>	<b>4.65</b>	<b>25</b>
6. Colorado	2.15	47
7. Nevada	0.00	48
8. Wyoming	0.00	48

from \$2.7 per \$1,000 of personal income in 1992-93 to \$4.7 in 1996-97 – a 74% increase. However, these increased collections were not caused by tax law changes but were simply the result of a rapidly growing economy producing greater corporate incomes. This tax tends to respond to economic cycles with more volatility than most taxes.

**Other Taxes.** Utah's other tax collections rank very low compared to other states. Collections of \$14.29 per \$1,000 of personal income rank Utah 46<sup>th</sup> highest in the nation and nearly the lowest among the mountain states.

This category includes taxes on utilities, motor vehicle licenses, motor vehicle fuel, tobacco, alcohol, other excise taxes, and various local taxes that are too small to measure independently.

**Fees.** Utah's state and local governments collect a significant volume of fee revenue. These fees include a wide variety of charges for government services. Fees are usually

paid directly by the user of a government service, and the fee revenue often does not cover the service's entire cost. The largest items in this category are fees for state or local government-owned higher education, hospitals, sewer, solid waste, airports, parks, and recreation services.

Added together, Utah state and local fees produce about \$1.5 billion in revenues, or \$36.35 per \$1,000 of personal income. This ranks Utah 10<sup>th</sup> highest in the nation and second highest among mountain states. Figure 7 shows that during the period examined, fee revenue rose and then fell as a proportion of personal income.

**Total Taxes and Fees.** Overall, Utah's state and local tax and fee collections totaled about \$6.2 billion in 1996-97. This equates to \$147.64 per \$1,000 of personal income, ranking Utah 14<sup>th</sup> highest in the nation and slightly above average among the mountain states.

**Table 5**

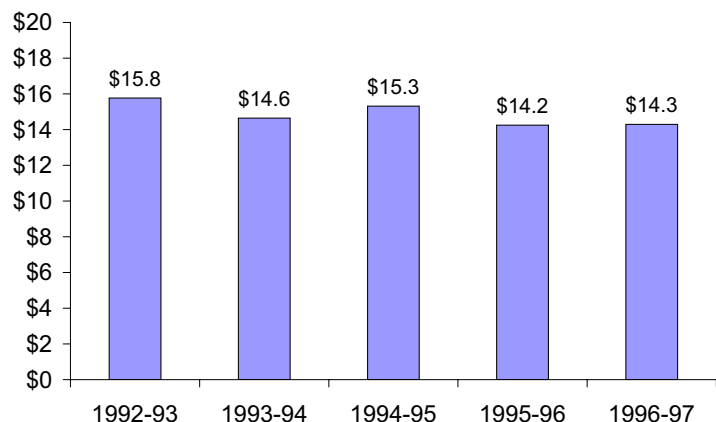
### Other Taxes

Mountain States	Per \$1,000 Personal Income	National Rank
1. Nevada	\$39.19	3
2. Wyoming	35.94	5
3. Montana	35.62	6
4. New Mexico	33.57	8
5. Idaho	21.71	25
6. Arizona	15.19	45
<b>7. Utah</b>	<b>14.29</b>	<b>46</b>
8. Colorado	13.80	47

**Figure 6**

### Utah Other Taxes

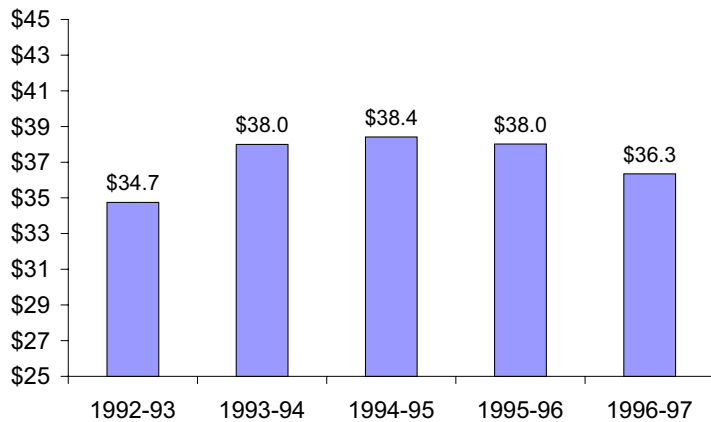
Revenues Per \$1,000 Personal Income



**Figure 7**

**Utah Fees**

*Revenues Per \$1,000 Personal Income*



with high levels of per capita personal income generally have low- to medium-ranked tax burdens. Their economies can produce ample tax revenues to support essential public services with less “tax effort,” in other words, with lower tax rates or narrower tax bases.

States with smaller economies or lower per-capita incomes often exert a higher tax effort, either by higher tax rates or more inclusive tax bases. Even with greater tax effort, some of these states struggle to provide basic infrastructure and services to their residents.

A unique feature in Utah’s tax system is that income taxes are wholly dedicated to

**Table 6**

**Fees**

Mountain States	Per \$1,000 Personal Income	National Rank
1. Wyoming	\$41.72	6
<b>2. Utah</b>	<b>36.35</b>	<b>10</b>
3. Idaho	34.95	15
4. Montana	33.85	18
5. New Mexico	33.73	19
6. Colorado	32.06	22
7. Nevada	31.33	25
8. Arizona	21.17	44

**Table 7**

**Total Taxes and Fees**

Mountain States	Per \$1,000 Personal Income	National Rank
1. New Mexico	\$158.91	4
2. Wyoming	155.08	7
<b>3. Utah</b>	<b>147.64</b>	<b>14</b>
4. Montana	147.10	16
5. Idaho	145.57	21
6. Nevada	133.61	33
7. Colorado	129.82	39
8. Arizona	126.51	42

**Cautions on Interpreting the Data**

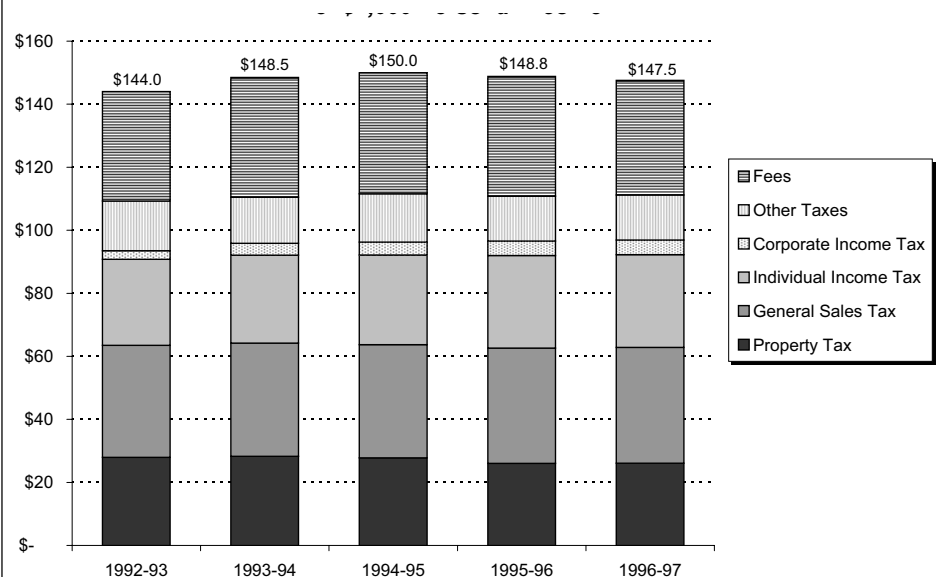
Interstate tax burden comparisons are not simple, and many factors can explain differences from state to state. While many analysts prefer to use revenues per \$1,000 of personal income for comparison, and this publication has primarily relied on those figures for discussion, there is no perfect tax burden measurement.

Many of the states that rank high on taxes per \$1,000 of personal income are in areas with lower than average per capita personal income. Utah is part of that group. States

**Figure 8**

**Utah State and Local Taxes and Fees**

*Revenues Per \$1,000 Personal Income*



education funding (including public and higher education). It is a significant challenge to fund adequate public education in Utah with the high proportion of children to working age adults. Among all the states, Utah spends the third highest percentage of state and local resources on public and higher education. This need for education funding and the connection to the income tax may explain why Utah's individual income tax ranks highest among the mountain states. (See more discussion of this topic in our Research Report #628, "Utah's Education Paradox," November 1999.)

The exclusive dedication of income taxes to education funding leaves the sales tax as the only major revenue source for general state government. This may also explain why the sales tax ranks high in comparison to other states.

In the final analysis, citizens and businesses must examine the quality of government services they receive in exchange for the taxes they pay. If they are satisfied that their state and local governments are doing well in supporting a high quality of life, they are likely to be satisfied with their overall tax burden.

## Data Sources

State and local revenues were obtained from the U.S. Department of Commerce, Bureau of the Census, via its Internet site at: <http://www.census.gov>. The data file providing revenue figures included July 1, 1996 population, but we desired to use July 1, 1997 estimates, obtained separately from the Census Bureau. These figures included age groupings to allow calculation of tax collections per adult aged 18-64. Fiscal year personal income was calculated using quarterly data published by the U.S. Department of Commerce, Bureau of Economic Analysis. Quarters for portions of 1996 and 1997 were averaged to provide a fiscal year income figure for each state. BEA data is on the Internet at: <http://www.bea.doc.gov>.

All calculations, tables, and graphs were created by Utah Foundation. Please cite Utah Foundation as source when using the data in this report.

**Table 8**

## Population and Income Statistics

State	7/1/97 Population	Population Aged 18-64	Personal Income (Millions)
Alabama	4,320,281	2,670,498	\$89,344
Alaska	608,846	387,293	16,102
Arizona	4,552,207	2,703,158	99,640
Arkansas	2,524,007	1,500,827	49,901
California	32,217,708	19,727,955	834,879
Colorado	3,891,293	2,477,060	104,215
Connecticut	3,268,514	2,009,847	112,829
Delaware	735,024	461,615	19,743
District of Columbia	528,752	348,860	18,837
Florida	14,683,350	8,498,403	366,016
Georgia	7,486,094	4,752,354	178,544
Hawaii	1,189,322	731,207	30,797
Idaho	1,210,638	722,274	24,660
Illinois	12,011,509	7,330,854	331,227
Indiana	5,872,370	3,620,128	136,278
Iowa	2,854,396	1,698,363	66,300
Kansas	2,616,339	1,567,385	61,873
Kentucky	3,907,816	2,433,099	80,714
Louisiana	4,351,390	2,640,363	89,975
Maine	1,245,215	775,323	27,177
Maryland	5,092,914	3,228,764	144,715
Massachusetts	6,115,476	3,808,122	186,088
Michigan	9,785,450	6,018,111	244,138
Minnesota	4,687,726	2,853,360	125,397
Mississippi	2,731,826	1,636,419	50,222
Missouri	5,407,113	3,256,572	127,601
Montana	878,706	534,332	17,340
Nebraska	1,656,042	982,558	40,202
Nevada	1,675,581	1,040,365	45,353
New Hampshire	1,173,239	735,600	31,205
New Jersey	8,054,178	4,963,370	253,591
New Mexico	1,722,939	1,026,414	34,019
New York	18,143,184	11,212,020	540,450
North Carolina	7,428,672	4,617,570	173,746
North Dakota	640,945	383,274	13,465
Ohio	11,212,498	6,857,212	271,678
Oklahoma	3,314,259	1,986,360	68,058
Oregon	3,243,254	1,996,382	78,103
Pennsylvania	12,015,888	7,235,150	306,248
Rhode Island	986,966	594,487	25,577
South Carolina	3,790,066	2,371,481	78,735
South Dakota	730,855	423,105	16,093
Tennessee	5,378,433	3,375,752	122,280
Texas	19,355,427	11,816,364	447,851
Utah	2,065,397	1,189,430	42,071
Vermont	588,665	373,070	13,398
Virginia	6,732,878	4,340,653	175,011
Washington	5,604,105	3,501,908	145,015
West Virginia	1,815,588	1,124,186	34,543
Wisconsin	5,200,235	3,161,202	125,381
Wyoming	480,031	293,751	11,015

**Table 9**

**State and Local Taxes and Fees, 1996-97**

*Per Capita*

State	Property Tax	Rank	General Sales Tax	Rank	Individual Income Tax	Rank	Corporate Income Tax	Rank	Other Taxes	Rank	Fees	Rank	Total Taxes & Fees	Rank
Alabama	\$239.66	51	\$580.01	28	\$407.31	38	\$52.45	46	\$562.61	22	\$887.27	7	\$2,732.51	48
Alaska	1,130.47	9	161.34	47	0.00	47	544.20	1	2,124.92	1	1,223.30	1	5,189.84	2
Arizona	655.54	34	803.41	10	366.51	39	132.00	16	332.57	47	463.30	49	2,769.07	47
Arkansas	323.25	49	738.22	17	493.90	34	91.12	27	382.14	43	627.82	36	2,659.55	50
California	720.13	32	748.30	13	722.36	13	180.14	7	438.61	37	771.03	20	3,609.29	13
Colorado	762.37	26	748.06	15	657.97	17	57.64	44	369.49	45	858.58	13	3,476.73	17
Connecticut	1,499.84	3	871.99	8	911.67	8	173.77	9	746.09	7	462.62	50	4,673.59	4
Delaware	464.94	42	0.00	49	948.80	7	234.77	4	1,284.33	2	959.51	3	3,893.47	8
District of Columbia	1,322.97	5	912.25	6	1,425.01	1	335.78	2	991.98	4	506.10	46	5,494.16	1
Florida	839.74	20	852.20	9	0.00	47	83.95	31	650.87	12	778.89	19	3,257.04	28
Georgia	660.75	33	731.58	18	633.33	21	97.02	24	304.54	49	720.86	26	3,150.43	33
Hawaii	510.60	41	1,225.30	2	821.12	10	56.81	45	622.20	14	863.19	11	4,113.91	6
Idaho	587.58	36	513.99	38	587.84	27	114.22	21	442.30	36	711.92	28	2,965.26	38
Illinois	1,075.24	11	541.23	35	525.33	31	150.18	12	558.40	24	496.09	47	3,351.56	24
Indiana	867.11	18	518.17	37	710.39	15	153.99	11	257.73	51	739.76	24	3,250.69	29
Iowa	812.53	21	555.98	30	611.52	23	77.44	35	463.34	34	873.65	9	3,400.66	22
Kansas	798.51	22	686.78	22	578.22	28	111.25	22	410.02	41	702.47	29	3,316.96	26
Kentucky	390.99	46	481.80	41	711.35	14	74.91	38	617.34	15	532.96	43	2,813.89	44
Louisiana	329.82	48	875.79	7	358.58	40	87.36	30	561.55	23	807.40	17	3,021.26	36
Maine	1,221.97	8	548.67	32	620.39	22	78.02	34	385.66	42	466.94	48	3,322.81	25
Maryland	754.85	27	411.42	44	1,124.06	4	67.45	39	555.65	25	567.20	40	3,502.90	16
Massachusetts	1,081.28	10	470.29	42	1,174.37	3	198.41	6	365.62	46	547.58	42	3,844.54	9
Michigan	788.33	23	728.85	19	654.32	18	227.76	5	320.74	48	746.97	21	3,476.03	18
Minnesota	912.69	17	670.11	24	1,019.46	5	149.16	13	604.32	17	790.94	18	4,196.27	5
Mississippi	460.19	43	701.56	21	289.56	41	82.70	33	428.71	39	809.09	16	2,773.57	45
Missouri	518.71	39	673.89	23	611.34	24	76.02	37	449.46	35	560.01	41	2,892.42	40
Montana	938.98	15	0.00	49	462.36	35	93.32	26	703.00	8	667.93	32	2,902.78	39
Nebraska	962.66	14	618.77	26	565.99	29	82.93	32	482.40	31	859.20	12	3,590.31	14
Nevada	595.68	35	1,069.52	3	0.00	47	0.00	48	1,060.62	3	848.13	14	3,616.48	12
New Hampshire	1,547.16	2	0.00	49	44.90	43	177.62	8	575.61	21	521.84	44	2,869.19	42
New Jersey	1,586.54	1	548.22	33	602.55	25	156.93	10	508.14	28	682.63	31	4,086.21	7
New Mexico	304.60	50	961.44	4	434.12	36	100.53	23	662.85	11	665.93	33	3,137.56	34
New York	1,329.52	4	777.39	12	1,212.64	2	328.89	3	511.17	27	869.30	10	5,035.00	3
North Carolina	512.41	40	536.74	36	734.85	12	132.11	15	472.06	33	818.11	15	3,208.30	32
North Dakota	725.36	31	543.44	34	254.83	42	117.36	20	822.74	6	895.97	6	3,411.22	20
Ohio	745.34	29	550.56	31	799.41	11	65.76	41	431.16	38	613.79	37	3,214.05	31
Oklahoma	330.52	47	641.01	25	512.21	32	66.73	40	599.60	18	740.88	22	2,892.31	41
Oregon	781.06	24	0.03	48	1,009.08	6	118.42	19	578.55	20	899.35	5	3,421.30	19
Pennsylvania	749.80	28	512.70	39	648.55	19	131.14	17	610.94	16	609.65	38	3,269.48	27
Rhode Island	1,237.34	6	496.09	40	648.15	20	90.38	28	482.49	30	441.51	51	3,397.06	23
South Carolina	552.84	37	556.89	29	510.02	33	63.15	42	375.77	44	964.27	2	3,027.13	35
South Dakota	729.22	30	743.27	16	0.13	45	50.47	47	479.50	32	518.93	45	2,528.97	51
Tennessee	433.85	44	934.92	5	23.88	44	89.18	29	493.87	29	735.69	25	2,712.20	49
Texas	844.66	19	717.68	20	0.03	46	0.00	48	688.24	9	596.19	39	2,849.14	43
<b>Utah</b>	<b>531.57</b>	<b>38</b>	<b>748.09</b>	<b>14</b>	<b>599.08</b>	<b>26</b>	<b>94.80</b>	<b>25</b>	<b>291.11</b>	<b>50</b>	<b>740.40</b>	<b>23</b>	<b>3,007.26</b>	<b>37</b>
Vermont	1,226.81	7	312.30	46	549.02	30	77.00	36	582.87	19	659.70	34	3,411.12	21
Virginia	779.61	25	407.52	45	702.54	16	63.15	43	546.59	26	715.87	27	3,216.24	30
Washington	929.54	16	1,345.29	1	0.00	47	0.00	48	646.20	13	885.05	8	3,818.61	10
West Virginia	422.39	45	457.83	43	433.02	37	138.37	14	670.07	10	647.98	35	2,771.10	46
Wisconsin	1,003.91	12	580.20	27	872.69	9	122.87	18	425.07	40	689.59	30	3,713.62	11
Wyoming	966.45	13	793.14	11	0.00	47	0.00	48	824.69	5	957.31	4	3,558.40	15
National Median	\$762.37		\$618.77		\$599.08		\$93.32		\$546.59		\$720.86		\$3,316.96	
Utah Difference from Median	-\$230.80		+\$129.32		+\$0.00		+\$1.48		-\$255.49		+\$19.54		-\$309.70	

**Table 10**

**State and Local Taxes and Fees, 1996-97**

*Per Adult Aged 18-64*

State	Property Tax	Rank	General Sales Tax	Rank	Individual Income Tax	Rank	Corporate Income Tax	Rank	Other Taxes	Rank	Fees	Rank	Total Taxes & Fees	Rank
Alabama	\$387.71	51	\$938.33	28	\$658.94	38	\$84.86	47	\$910.19	24	\$1,435.41	9	\$4,420.60	49
Alaska	1,777.16	9	253.63	47	0.00	47	855.52	1	3,340.49	1	1,923.09	1	8,158.71	2
Arizona	1,103.95	33	1,352.97	10	617.21	39	222.29	15	560.06	47	780.21	47	4,663.20	43
Arkansas	543.63	48	1,241.50	15	830.62	33	153.24	26	642.67	42	1,055.82	34	4,472.68	48
California	1,176.05	32	1,222.04	16	1,179.69	13	294.18	7	716.29	37	1,259.18	21	5,894.32	13
Colorado	1,197.63	30	1,175.16	19	1,033.63	21	90.54	45	580.44	46	1,348.78	15	5,461.71	25
Connecticut	2,439.12	3	1,418.08	8	1,482.60	8	282.59	9	1,213.32	7	752.34	49	7,600.42	4
Delaware	740.31	43	0.00	49	1,510.76	7	373.82	4	2,045.02	2	1,527.82	4	6,199.53	8
District of Columbia	2,005.17	6	1,382.66	9	2,159.82	1	508.93	3	1,503.50	4	767.08	48	8,327.26	1
Florida	1,450.88	18	1,472.42	6	0.00	47	145.05	29	1,124.56	10	1,345.75	16	5,627.44	20
Georgia	1,040.85	34	1,152.41	21	997.65	24	152.83	27	479.73	50	1,135.52	28	4,962.68	37
Hawaii	830.50	40	1,992.97	2	1,335.57	10	92.41	44	1,012.03	15	1,403.99	12	6,691.36	6
Idaho	984.87	35	861.52	37	985.31	26	191.45	21	741.36	36	1,193.28	25	4,970.22	36
Illinois	1,761.76	10	886.80	34	860.75	31	246.07	12	914.93	23	812.83	46	5,491.49	24
Indiana	1,406.58	19	840.54	39	1,152.35	14	249.79	11	418.08	51	1,200.00	24	5,273.08	29
Iowa	1,365.60	21	934.42	29	1,027.76	22	130.15	34	778.72	33	1,468.33	6	5,715.40	16
Kansas	1,332.90	22	1,146.39	22	965.19	28	185.71	22	684.42	41	1,172.59	26	5,536.79	22
Kentucky	627.97	46	773.82	41	1,142.50	15	120.32	38	991.51	18	855.99	44	4,519.41	46
Louisiana	543.55	49	1,443.32	7	590.94	40	143.98	30	925.46	20	1,330.62	17	4,979.13	35
Maine	1,962.55	7	881.19	35	996.38	25	125.30	36	619.39	43	749.93	50	5,336.64	28
Maryland	1,190.67	31	648.95	44	1,773.04	4	106.39	41	876.47	25	894.67	42	5,525.32	23
Massachusetts	1,736.42	11	755.25	42	1,885.92	3	318.63	6	587.16	45	879.36	43	6,173.96	9
Michigan	1,281.83	23	1,185.11	17	1,063.93	19	370.34	5	521.53	48	1,214.57	23	5,652.02	18
Minnesota	1,499.44	16	1,100.92	24	1,674.86	5	245.06	13	992.82	17	1,299.42	19	6,893.96	5
Mississippi	768.24	42	1,171.18	20	483.39	41	138.06	33	715.68	38	1,350.69	14	4,630.17	44
Missouri	861.25	39	1,118.90	23	1,015.05	23	126.22	35	746.27	35	929.83	40	4,802.48	40
Montana	1,544.14	15	0.00	49	760.34	35	153.46	25	1,156.09	8	1,098.41	33	4,773.60	41
Nebraska	1,622.50	13	1,042.90	26	953.94	29	139.78	32	813.05	30	1,448.14	8	6,051.25	12
Nevada	959.39	36	1,722.53	3	0.00	47	0.00	48	1,708.21	3	1,365.97	13	5,824.59	14
New Hampshire	2,467.63	2	0.00	49	71.62	43	283.29	8	918.06	22	832.30	45	4,576.18	45
New Jersey	2,574.52	1	889.60	33	977.77	27	254.66	10	824.56	29	1,107.72	32	6,630.79	7
New Mexico	511.30	50	1,613.87	4	728.72	36	168.75	23	1,112.66	11	1,117.84	30	5,266.72	30
New York	2,151.42	4	1,257.96	14	1,962.28	2	532.21	2	827.17	28	1,406.70	11	8,147.58	3
North Carolina	824.36	41	863.50	36	1,182.22	12	212.53	17	759.45	34	1,316.16	18	5,161.46	33
North Dakota	1,213.02	28	908.79	30	426.15	42	196.26	19	1,375.86	5	1,498.32	5	5,704.54	17
Ohio	1,218.73	27	900.24	31	1,307.15	11	107.53	40	705.01	39	1,003.64	38	5,255.43	31
Oklahoma	551.47	47	1,069.53	25	854.63	32	111.35	39	1,000.44	16	1,236.16	22	4,825.84	39
Oregon	1,268.88	24	0.06	48	1,639.32	6	192.38	20	939.90	19	1,461.05	7	5,558.13	21
Pennsylvania	1,245.24	26	851.47	38	1,077.10	17	217.78	16	1,014.64	14	1,012.49	37	5,429.83	26
Rhode Island	2,054.23	5	823.61	40	1,076.06	18	150.04	28	801.04	31	733.00	51	5,639.79	19
South Carolina	883.54	38	890.02	32	815.10	34	100.93	42	600.55	44	1,541.08	3	4,837.92	38
South Dakota	1,259.63	25	1,283.89	13	0.22	45	87.18	46	828.27	27	896.38	41	4,368.45	50
Tennessee	691.23	44	1,489.56	5	38.04	44	142.09	31	786.86	32	1,172.14	27	4,321.23	51
Texas	1,383.58	20	1,175.57	18	0.06	46	0.00	48	1,127.36	9	976.57	39	4,666.95	42
<b>Utah</b>	<b>923.05</b>	<b>37</b>	<b>1,299.03</b>	<b>11</b>	<b>1,040.27</b>	<b>20</b>	<b>164.62</b>	<b>24</b>	<b>505.49</b>	<b>49</b>	<b>1,285.67</b>	<b>20</b>	<b>5,221.98</b>	<b>32</b>
Vermont	1,935.77	8	492.77	46	866.29	30	121.50	37	919.71	21	1,040.94	36	5,382.39	27
Virginia	1,209.28	29	632.11	45	1,089.72	16	97.95	43	847.83	26	1,110.41	31	4,988.78	34
Washington	1,487.54	17	2,152.87	1	0.00	47	0.00	48	1,034.12	13	1,416.34	10	6,110.92	10
West Virginia	682.18	45	739.41	43	699.34	37	223.48	14	1,082.19	12	1,046.50	35	4,475.40	47
Wisconsin	1,651.44	12	954.44	27	1,435.60	9	202.13	18	699.25	40	1,134.39	29	6,108.97	11
Wyoming	1,579.31	14	1,296.10	12	0.00	47	0.00	48	1,347.67	6	1,564.38	2	5,814.93	15
National Median	\$1,245.24		\$1,042.90		\$985.31		\$153.24		\$847.83		\$1,172.59		\$5,429.83	
Utah Difference from Median	-\$322.18		+\$256.14		+\$54.97		+\$11.38		-\$342.34		+\$113.09		-\$207.86	



Table 11

## State and Local Taxes and Fees, 1996-97

Per \$1,000 of Personal Income

State	Property Tax	Rank	General Sales Tax	Rank	Individual Income Tax	Rank	Corporate Income Tax	Rank	Other Taxes	Rank	Fees	Rank	Total Taxes & Fees	Rank
Alabama	\$11.59	51	\$28.05	21	\$19.70	36	\$2.54	42	\$27.21	13	\$42.90	4	\$132.13	35
Alaska	42.75	9	6.10	47	0.00	47	20.58	1	80.35	1	46.26	2	196.24	1
Arizona	29.95	29	36.70	10	16.74	40	6.03	11	15.19	45	21.17	44	126.51	42
Arkansas	16.35	47	37.34	8	24.98	26	4.61	26	19.33	34	31.76	24	134.52	32
California	27.79	33	28.88	19	27.88	17	6.95	7	16.93	43	29.75	29	139.28	28
Colorado	28.47	32	27.93	22	24.57	28	2.15	47	13.80	47	32.06	22	129.82	39
Connecticut	43.45	8	25.26	28	26.41	20	5.03	20	21.61	27	13.40	51	135.39	31
Delaware	17.31	46	0.00	49	35.32	8	8.74	5	47.81	2	35.72	12	144.95	22
District of Columbia	37.14	15	25.61	26	40.00	3	9.43	3	27.85	12	14.21	50	154.22	8
Florida	33.69	23	34.19	12	0.00	47	3.37	36	26.11	15	31.25	26	130.66	38
Georgia	27.70	34	30.67	16	26.55	19	4.07	29	12.77	49	30.22	27	132.09	36
Hawaii	19.72	43	47.32	3	31.71	11	2.19	46	24.03	18	33.33	20	158.87	5
Idaho	28.85	31	25.23	29	28.86	15	5.61	13	21.71	25	34.95	15	145.57	21
Illinois	38.99	13	19.63	40	19.05	38	5.45	16	20.25	29	17.99	48	121.54	48
Indiana	37.36	14	22.33	38	30.61	13	6.64	9	11.11	51	31.88	23	140.08	26
Iowa	34.98	19	23.94	34	26.33	21	3.33	37	19.95	31	37.61	8	146.41	17
Kansas	33.77	22	29.04	18	24.45	30	4.70	24	17.34	41	29.70	30	140.26	25
Kentucky	18.93	45	23.33	35	34.44	9	3.63	31	29.89	9	25.80	36	136.24	30
Louisiana	15.95	49	42.36	4	17.34	39	4.23	28	27.16	14	39.05	7	146.12	18
Maine	55.99	2	25.14	30	28.43	16	3.57	32	17.67	39	21.39	43	152.25	10
Maryland	26.57	36	14.48	45	39.56	4	2.37	44	19.56	33	19.96	45	123.28	45
Massachusetts	35.53	18	15.46	44	38.59	5	6.52	10	12.02	50	18.00	47	126.34	43
Michigan	31.60	26	29.21	17	26.23	22	9.13	4	12.86	48	29.94	28	139.32	27
Minnesota	34.12	21	25.05	31	38.11	6	5.58	15	22.59	22	29.57	31	156.87	6
Mississippi	25.03	38	38.16	7	15.75	41	4.50	27	23.32	21	44.01	3	150.87	11
Missouri	21.98	41	28.56	20	25.91	23	3.22	39	19.05	35	23.73	40	122.57	47
Montana	47.58	6	0.00	49	23.43	32	4.73	23	35.62	6	33.85	18	147.10	16
Nebraska	39.65	12	25.49	27	23.31	33	3.42	34	19.87	32	35.39	13	147.90	13
Nevada	22.01	40	39.51	6	0.00	47	0.00	48	39.19	3	31.33	25	133.61	33
New Hampshire	58.17	1	0.00	49	1.69	43	6.68	8	21.64	26	19.62	46	107.88	51
New Jersey	50.39	4	17.41	42	19.14	37	4.98	21	16.14	44	21.68	42	129.78	40
New Mexico	15.43	50	48.69	2	21.99	35	5.09	19	33.57	8	33.73	19	158.91	4
New York	44.63	7	26.10	24	40.71	2	11.04	2	17.16	42	29.18	32	169.03	2
North Carolina	21.91	42	22.95	36	31.42	12	5.65	12	20.18	30	34.98	14	137.17	29
North Dakota	34.53	20	25.87	25	12.13	42	5.59	14	39.16	4	42.65	5	162.38	3
Ohio	30.76	27	22.72	37	32.99	10	2.71	41	17.79	38	25.33	38	132.65	34
Oklahoma	16.10	48	31.22	14	24.94	27	3.25	38	29.20	11	36.08	11	140.85	24
Oregon	32.43	25	0.00	48	41.90	1	4.92	22	24.02	19	37.35	9	142.07	23
Pennsylvania	29.42	30	20.12	39	25.45	24	5.15	17	23.97	20	23.92	39	128.28	41
Rhode Island	47.75	5	19.14	41	25.01	25	3.49	33	18.62	36	17.04	49	131.09	37
South Carolina	26.61	35	26.81	23	24.55	29	3.04	40	18.09	37	46.42	1	145.72	19
South Dakota	33.12	24	33.75	13	0.01	45	2.29	45	21.78	23	23.57	41	114.85	50
Tennessee	19.08	44	41.12	5	1.05	44	3.92	30	21.72	24	32.36	21	119.30	49
Texas	36.51	16	31.02	15	0.00	46	0.00	48	29.74	10	25.77	37	123.14	46
<b>Utah</b>	<b>26.10</b>	<b>37</b>	<b>36.73</b>	<b>9</b>	<b>29.41</b>	<b>14</b>	<b>4.65</b>	<b>25</b>	<b>14.29</b>	<b>46</b>	<b>36.35</b>	<b>10</b>	<b>147.64</b>	<b>14</b>
Vermont	53.90	3	13.72	46	24.12	31	3.38	35	25.61	16	28.98	33	149.87	12
Virginia	29.99	28	15.68	43	27.03	18	2.43	43	21.03	28	27.54	35	123.73	44
Washington	35.92	17	51.99	1	0.00	47	0.00	48	24.97	17	34.20	16	147.57	15
West Virginia	22.20	39	24.06	32	22.76	34	7.27	6	35.22	7	34.06	17	145.65	20
Wisconsin	41.64	11	24.06	33	36.20	7	5.10	18	17.63	40	28.60	34	154.02	9
Wyoming	42.12	10	34.57	11	0.00	47	0.00	48	35.94	5	41.72	6	155.08	7
National Median	\$31.60		\$25.61		\$24.98		\$4.61		\$21.64		\$31.25		\$140.08	
Utah Difference from Median	-\$5.50		+\$11.12		+\$4.43		+\$0.05		-\$7.35		+\$5.10		+\$7.56	

## Index of Recent Utah Foundation Research Reports

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### *Research Report # 630*

- January 2000

#### **Economic Report to the Governor Executive Summary**

The Executive Summary of the Economic Report to the Governor highlights the major economic trends in Utah for the past year and in the coming year.

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### *Research Report # 631*

- February 2000

#### **Utah's Statewide Testing Results: 1999**

Statewide results by school and district of the Stanford Achievement Test, Ninth Edition are analyzed and reported in this report. This test is administered to students in grades five, eight, and eleven by the end of October each year. Also reported are the 1999 results for the National Assessment of Educational Progress writing assessment for grades four, eight, and twelve. Utah results are compared with the other participating states and the District of Columbia.

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### *Research Report # 632*

- March/April 2000

#### **Utah Public Education Financing and the State School Trust Fund**

This report looks briefly at the history of the State School Trust Fund, examines recent reforms concerning the management of this fund, and analyzes its current and future contributions as a funding source for public education in Utah.

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### *Research Report # 633*

- May 2000

#### **Fiscal Summary of the 2000 Legislative Session**

State budget appropriations by department and major legislation passed by the 2000 Legislative Session are detailed in this report.

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### *Research Report # 634*

- June/July 2000

#### **Utah Public School Finances: FY 1998- 99**

Public school finances for fiscal year 1998-99 are examined in this report. Details on revenues and expenditures by school district in Utah are illustrated with nine tables and 10 figures and discussed in the narrative.

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### *Research Report # 635*

- August/September 2000

#### **Utah Ballot Propositions, Initiatives and Referendums**

This report presents information on the various propositions, initiatives and referendums that will appear on the November election ballots in Utah or on ballots of particular counties or cities.

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### *Research Report # 636*

- October 2000

#### **Household Income, Poverty, and Health Insurance Coverage in Utah**

Comparative data on median household income, poverty rates, and health insurance coverage for Utah, other states and the District of Columbia are provided in this report. These data are compiled by the U.S. Bureau of the Census from supplemental information gathered each March as part of the monthly Current Population Survey.

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### *Research Report # 637*

- November 2000

#### **Utah's Implementation of the State Children's Health Insurance**

This report reviews the historical context and results of the Utah Children's Health Insurance Program (Utah CHIP). Utah CHIP was established by the Legislature in 1998 and has provided health care coverage to 21,000 low income children who would otherwise be uninsured.

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*Research Report # 638*

- December 2000

**The Electoral College: An Historical Overview**

In November of 2000 the United States had arguably the closest electoral contest for President in History. The selection of the President came down to a relatively few thousands votes in Florida which would determine who would receive Florida's 25 electoral votes. This report discusses how the presidential selection process works and various issues related to possible reform of the process.

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*Research Report # 639*

- January 2001

**Economic Report to the Governor Executive Summary**

The executive summary of the Economic Report to the Governor highlights the major economic trends in Utah for the past year and in the coming year.

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*Research Report # 640*

- February 2001

**Federal Expenditures in Utah: FY 1990 to 1999**

During fiscal year 1998-99 the Federal Government spent \$9.2 billion in Utah funding its various activities, in support of state and local government, and as payments and grants to individuals. This report provides details on the various federal expenditures by type of program and examines changing expenditure trends during the past decade.

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*Research Report # 641*

- March/April 2001

**Utah's Statewide Testing Results: 2000**

Statewide results by school and district of the Stanford Achievement Test, Ninth Edition are analyzed and reported in this report. This test is administered to students in grades three (new this year), five, eight, and eleven by the end of October each year.

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*Research Report # 642*

- May 2001

**Fiscal Summary of the 2001 Legislative Session**

State budget appropriations by department and major legislation passed during the 2001 legislative session are detailed in this report.

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*Research Report # 643*

- June 2001

**How Do Utah's Taxes and Fees Compare to Other States?**

Using data from the U.S. Bureau of the Census, Utah's taxes are compared to other states with a focus on the mountain states. Data includes taxes and fees per capita, per adult, and per \$1,000 personal income. Includes graphs on recent trends.

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*Utah Foundation Special Publication (Book)*

- Summer 2000

**Financing Government In Utah: A Historical Perspective**

Over 250 pages of detailed information on all major state and local taxes in Utah, including property, income, sales, fuel, and other taxes. Sections on each tax include legislative and regulatory histories as well as a description of the current tax law and uses of the revenues. Also includes a section on Utah's tax burden and government growth.