

TABLE 26. GENERAL SALES TAX RATES AND NET COLLECTIONS* AND PERSONAL INCOME
FOR THOSE STATES LEVYING A GENERAL SALES TAX and DISTRICT OF COLUMBIA

State	State sales tax rate as of December 31, 2003 [%] +	State sales tax rate as of June 30, 2002 [%]	Population July 1, 2002 (Bureau of Census) [1,000s]	General sales tax collection: fiscal year 2002*			Personal Income for calendar year 2001		Sales tax collections as a percent of total personal income	
				Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita [\$]	[%]	Rank
					Amount [\$]	Rank				
Alabama.....	4	4	4,487	1,748,235	390	42	109,387,677	24,477	1.60	37
Arizona.....	5.6	5.6	5,456	4,289,778	786	9	137,331,072	25,878	3.12	7
Arkansas.....	6	5.125	2,710	1,918,140	708	13	61,303,612	22,750	3.13	6
California.....	7.25	6	35,116	23,816,406	678	18	1,129,868,238	32,655	2.11	28
Colorado.....	2.9	2.9	4,507	1,901,972	422	41	148,238,613	33,455	1.28	42
Connecticut.....	6	6	3,461	3,043,971	880	5	145,547,796	42,377	2.09	29
Florida.....	6	6	16,713	14,408,709	862	6	475,606,702	29,048	3.03	9
Georgia.....	4	4	8,560	4,833,521	565	31	239,753,556	28,523	2.02	31
Hawaii.....	4	4	1,245	1,612,333	1,295	2	35,625,115	29,034	4.53	1
Idaho.....	6	5	1,341	795,384	593	27	32,362,804	24,506	2.46	14
Illinois.....	6.25	6.25	12,601	6,419,156	509	36	413,043,768	32,990	1.55	38
Indiana.....	6	5	6,159	3,798,490	617	24	168,621,697	27,522	2.25	24
Iowa.....	5	5	2,937	1,747,016	595	25	79,822,447	27,225	2.19	25
Kansas.....	5.3	4.9	2,716	1,799,485	663	20	76,828,166	28,432	2.34	17
Kentucky.....	6	6	4,093	2,312,224	565	30	101,222,546	24,878	2.28	21
Louisiana.....	4	4	4,483	2,326,873	519	35	109,317,405	24,454	2.13	27
Maine.....	5	5	1,294	836,134	646	22	34,491,316	26,853	2.42	15
Maryland.....	5	5	5,458	2,690,434	493	38	190,014,792	35,279	1.42	41
Massachusetts.....	5	5	6,428	3,695,874	575	28	248,777,745	38,864	1.49	39
Michigan.....	6	6	10,050	7,784,308	775	10	296,480,397	29,629	2.63	12
Minnesota.....	6.5	6.5	5,020	3,740,660	745	11	164,784,335	33,059	2.27	23
Mississippi.....	7	7	2,872	2,340,474	815	7	61,922,038	21,653	3.78	3
Missouri.....	4.225	4.225	5,673	2,854,718	503	37	159,093,214	28,221	1.79	35
Nebraska.....	5.5	5	1,729	1,069,185	618	23	49,642,391	28,861	2.15	26
Nevada.....	6.50	6.50	2,173	2,070,013	952	3	63,200,370	30,128	3.28	4
New Jersey.....	6	6	8,590	5,996,839	698	14	328,742,929	38,625	1.82	34
New Mexico.....	5	5	1,855	1,337,321	721	12	42,260,462	23,081	3.16	5
New York.....	4.25	4	19,158	8,607,718	449	39	684,703,928	35,878	1.26	43
North Carolina.....	4.5	4.5	8,320	3,212,098	386	43	224,093,955	27,308	1.43	40
North Dakota.....	5	5	634	335,613	529	34	16,421,689	25,798	2.04	30
Ohio.....	6	5	11,421	6,391,475	560	32	326,876,143	28,699	1.96	32
Oklahoma.....	4.5	4.5	3,494	1,529,465	438	40	86,549,589	24,945	1.77	36
Pennsylvania.....	6	6	12,335	7,330,422	594	26	378,350,395	30,752	1.94	33
Rhode Island.....	7	7	1,070	731,597	684	16	32,060,552	30,256	2.28	21
South Carolina.....	5	5	4,107	2,335,170	569	29	100,901,536	24,840	2.31	20
South Dakota.....	4	4	761	523,001	687	15	20,145,602	26,566	2.60	13
Tennessee.....	7	6	5,797	4,674,896	806	8	154,129,629	26,808	3.03	9
Texas.....	6.25	6.25	21,780	14,559,504	668	19	608,465,986	28,472	2.39	16
Utah.....	4.75	4.75	2,316	1,500,278	648	21	54,763,859	24,033	2.74	11
Vermont.....	6	5	617	214,841	348	45	17,626,599	28,756	1.22	44
Virginia.....	3.5	3.5	7,294	2,799,526	384	44	232,730,432	32,338	1.20	45
Washington.....	6.5	6.5	6,069	7,904,003	1,302	1	191,644,569	31,976	4.12	2
West Virginia.....	6	6	1,802	962,756	534	33	41,173,821	22,862	2.34	17
Wisconsin.....	5	5	5,441	3,695,796	679	17	157,831,749	29,196	2.34	17
Wyoming.....	4	4	499	445,479	893	4	14,608,814	29,587	3.05	8
Total 45 states.....	-----	-----	280,642	178,941,291	638 ^a	-----	8,446,370,050	30,097 ^a	2.12	-----
District of Columbia.....	5.75	5.75	571	612,354	1,072	3	23,262,315	40,740	2.63	12

Sources: U.S. Census Bureau, Governments Division. Table ST-EST2002-01-State Population Estimates: April 1, 2000 to July 1, 2002, Population Division, December 20, 2002 release.

U.S. Census Bureau, Governments Division, State Government Tax Collections: 2002.

Bureau of Economic Analysis. Table SAI-3, Regional Economic Information System, April 23, 2003 release.

+ Federation of Tax Administrators. Sales Tax Institute.

Office of Tax and Revenue, District of Columbia. The ranking shown for District of Columbia merely indicates its relative placement in comparison with the states in the table and does not affect state rank.

Per capita amounts based on midyear population estimates of the Bureau of the Census. Per capita personal income is total personal income divided by total midyear population.

All dollar amounts are in current dollars (not adjusted for inflation).

^aWeighted averages computed on collection totals for 45 states levying a general state sales tax.

*Includes general sales tax, use tax, gross income and gross receipts taxes, but excludes excise taxes levied on specific commodities and services. Collection data are for fiscal year ending in 2002. Income data are for calendar year ending December 31, 2001.

**Data for some states include state-collected local sales tax. North Carolina sales tax data include \$12,110,709 retained by state to pay for the costs of collecting and distributing local sales taxes.