

How Rhode Island Revenues Compare

2018 Edition



RIPEC

November 2018

I. Introduction

Uniform and dependable revenue information is needed to accurately analyze state and local government revenues. In RIPEC's opinion, a credible and commonly used source of comparative state and local revenue data is *State and Local Government Finance* compiled by the United States Census Bureau. Therefore, the analysis presented in this report is based on *State and Local Government Finance* data for fiscal years (FY) 2006, 2011, and 2016. Typically, in order to provide the analysis with a historical context, this report compares data from the most recent FY with data from one decade prior.

RIPEC's report, *How Rhode Island Compares – State and Local Revenues, 2018 Edition*, provides details on state and local government revenues for FY 2016, the latest year for which national data are available. The publication compares Rhode Island's revenues with those of the other 49 states and the United States average. To provide a common basis for comparison, revenues are shown on both a "Per Capita" and "Per \$1,000 of Personal Income" basis. This analysis provides two types of common denominators that account for differences due to the population of a state (per capita measurement) and the personal income level of the state (per \$1,000 of personal income).

RIPEC relied primarily on data made available through the United States Census Bureau's website in compiling this report. Per capita calculations were made using population estimates from the Census Bureau for July 1st of the first calendar year of the fiscal year in question. Additionally, personal income data from the Bureau of Economic Analysis for the four quarters comprising each FY were used to calculate per \$1,000 of personal income.

How Rhode Island Compares – State and Local Revenues, 2018 Edition contains three sections in addition to this Introduction:

- Section II: Highlights includes a bulleted summary of key findings;
- Section III: Overview and Summary provides highlights of the major revenues; and
- Section IV: State and Local Revenue Tables contains 19 tables of revenue data for FY 2006, 2011, and 2016 on a per \$1,000 of personal income basis and a per capita basis.

II. Highlights

- When all government revenues – including taxes; charges and miscellaneous revenues; intergovernmental revenues; and insurance trust, utility and liquor store revenues – are considered, Rhode Island’s total revenues in FY 2016 ranked 21st highest in the country as a share of personal income, and 17th highest on a per capita basis. In FY 2006, Rhode Island ranked 22nd for total revenue collections per \$1,000 of personal income and 14th per capita. In comparison to the national average, Rhode Island’s total revenues for FY 2016 were 4.0 percent higher per \$1,000 of personal income and 5.4 percent higher on a per capita basis.
- In FY 2016, Rhode Island’s total general revenue collections (total revenues minus insurance trust, liquor store and utility revenues) totaled \$200.15 per \$1,000 of personal income (16th highest in the United States), and were 7.2 percent greater than the national average of \$186.66.
- When measured on a per capita basis, Rhode Island’s general revenue collections of \$10,185 were 8.7 percent higher than the national average of \$9,370 and were 12th highest in the country.

Tax Collections per \$1,000 of Personal Income

- In FY 2016, Rhode Island’s total tax collections (a subcategory of general revenues) of \$109.47 per \$1,000 of personal income ranked the state 7th highest in nation. By comparison, the state ranked 10th highest in the country in FY 2006 (\$112.31 per \$1,000 of personal income).
- Of the six New England states, only New Hampshire (\$84.35) had total tax collections well below the national average of \$99.25 on a personal income basis in FY 2016. Rhode Island’s total tax collections on a personal income basis decreased between FY 2006 and 2016 by 2.5 percent, but at a lower rate than the national average (6.4 percent decrease). Every other New England state experienced a decrease in this category as well, with the exception of New Hampshire, which increased 5.9 percent between FY 2006 and 2016.
- Rhode Island’s individual income tax collections of \$23.01 per \$1,000 of personal income in FY 2016 were 1.5 percent less than the national average of \$23.35 per \$1,000 of personal income and the 2nd lowest in New England, behind New Hampshire. Between FY 2006 and FY 2016, individual income tax collections as a share of personal income decreased by 6.0 percent in the Ocean State, compared to a 1.2 percent decrease nationwide.
- Each New England state relied heavily on property taxes to support state and local governments; five of the six states—with the exception of Massachusetts—ranked in the top ten states nationally for property tax collections as a share of personal income in both FY 2006 and FY 2016. Property tax collections as a share of personal income increased in every New England state between FY 2006 and FY 2016, despite declining nationally.
- Rhode Island’s FY 2016 property tax collections of \$47.54 per \$1,000 of personal income were 52.2 percent higher than the national average of \$31.23. In Rhode Island, property taxes

as a share of personal income increased by 4.9 percent between FY 2006 and FY 2016, compared to a decrease of 2.6 percent nationally.

- In contrast to the property tax, general sales tax collections in New England are lower than the national average when measured on a personal income basis. In FY 2016, each of the New England states ranked in the bottom half of the country for general sales tax collections as a share of personal income. Rhode Island ranked 38th highest in the nation with collections totaling \$18.12 per \$1,000 of personal income, 22.5 percent lower than the national average of \$23.39.

Tax Collections Per Capita

- Rhode Island's total tax collections of \$5,570 per capita for FY 2016 ranked the state 12th highest in the country and 4th highest in New England.
- Rhode Island's FY 2016 individual income tax collections of \$1,171 per capita were 19th highest in the country despite coming in at slightly below the national average of \$1,172. Per capita collections also increased at a slower rate in Rhode Island (22.6 percent) compared to the national average of 28.9 percent between FY 2006 and FY 2016.
- Rhode Island's property tax collections of \$2,419 per capita ranked 6th in the country and 4th among New England states for FY 2016 and were 54.3 percent higher than the national average of \$1,568 per capita. All six New England states ranked in the top ten nationally for property tax collections per capita.
- Between FY 2006 and FY 2016, per capita property tax collections increased by 36.8 percent in Rhode Island, the 5th fastest increase in New England (behind New Hampshire's increase of 46.0 percent, Massachusetts's increase of 40.2 percent, Vermont's increase of 40.0 percent, and Maine's increase of 39.5 percent) and above the national average of 27.1 percent.
- Rhode Island's FY 2016 general sales tax collections of \$922 per capita were 21.5 percent below the national average of \$1,174 per capita, ranking 36th highest nationally and 3rd highest in New England (behind Connecticut's \$1,044 per capita and Maine's \$1,026 per capita). Between FY 2006 and FY 2016, Rhode Island's sales tax collections per capita increased at the slowest rate in New England at 15.3 percent, putting them behind Massachusetts's increase of 43.2 percent, Maine's increase of 30.0 percent, Connecticut's increase of 20.4 percent, and Vermont's increase of 15.9 percent, as well as behind the national average of 21.4 percent.

Other Revenues

- Rhode Island's FY 2016 charges and miscellaneous revenue collections (\$41.46 per \$1,000 of personal income and \$2,110 per capita) were the highest in New England as a share of personal income and second highest on a per capita basis. However, both rates remained below the national averages of \$44.58 per \$1,000 of personal income and \$2,238 per capita.

- Maine, Rhode Island and Vermont each had intergovernmental receipts that were higher than the national average in FY 2016, as a share of personal income, while every New England state, with the exception of New Hampshire, had receipts higher than the national average in FY 2016 on a per capita basis.
- Rhode Island's FY 2016 other non-general revenues (including liquor store, utility, and insurance trust revenues) were \$19.39 per \$1,000 of personal income, the 3rd highest in New England after Massachusetts (\$21.03) and Vermont (\$19.57). On a per capita basis, Rhode Island's FY 2016 other non-general revenue collections of \$987 were the 4th highest in the region (behind Massachusetts's \$1,377 per capita, New Hampshire's \$1,092 per capita, and Vermont's \$989). However, revenues for most of the New England states remained well below the national average as a share of personal income and on a per capita basis.

III. Overview and Summary

This section provides an overview of how Rhode Island's government revenues per \$1,000 of personal income and per capita compare to New England, the rest of the country, and the national average. Total Rhode Island state and local revenues in FY 2016 – including taxes; charges and miscellaneous revenues; intergovernmental revenues; and insurance trust, utility and liquor store revenues – were \$11.8 billion, a 0.5 percent increase from FY 2015 collections. Nationally, FY 2016 state and local revenue collections totaled \$3.4 trillion, decreasing 0.4 percent from FY 2015 collections. In total, Rhode Island's FY 2016 total state and local revenues were the 21st highest in the country as a share of personal income, and 17th highest per capita. Over the decade, Rhode Island's total revenue collections as a share of personal income increased relative to other states, going from the 22nd highest nationally in FY 2006 to the 21st highest in FY 2016. By contrast, Rhode Island's total revenue collections on a per capita basis declined relative to other states, going from the 14th highest nationally in FY 2006 to 17th highest in FY 2016.

The Census Bureau categorizes revenues by the funding source rather than by the administrative unit to which they are allocated. General revenues comprise all sources of revenue received from external sources (excludes intergovernmental transfers) with the exception of utility, liquor store and insurance trust revenues. In FY 2016, Rhode Island's total general revenue collections of \$200.15 per \$1,000 of personal income were the 16th highest in the country and 7.2 percent greater than the national average of \$186.66 per \$1,000 of personal income. When measured on a per capita basis, Rhode Island's general revenue collections totaled \$10,185, the 12th highest nationally and 8.7 percent higher than the national average of \$9,370 per capita.

Table 1
State and Local Revenues Per \$1,000 of Personal Income and Per Capita
How Rhode Island Compares to the United States Average - FY 2016

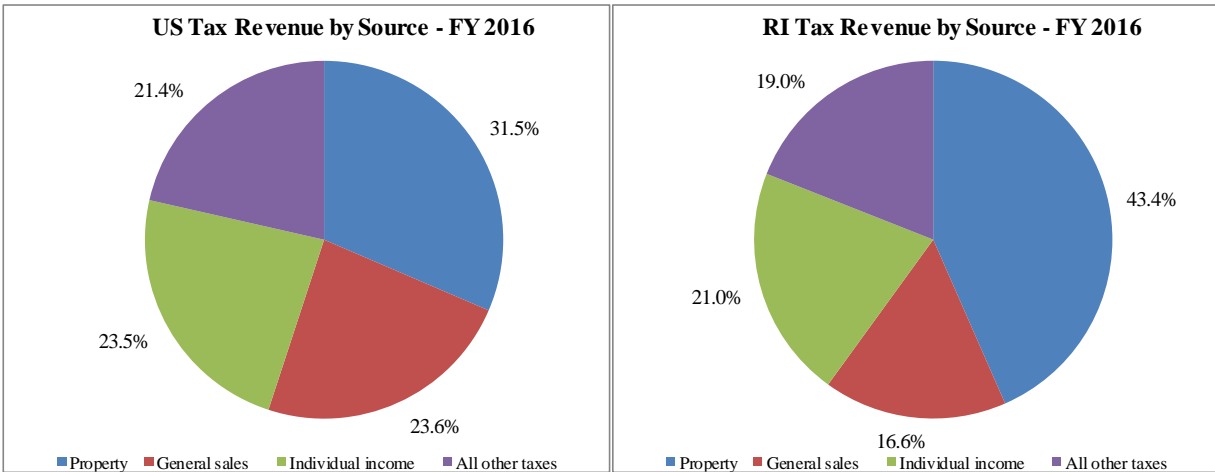
	Per \$1,000 of Personal Income				Per Capita			
	US	RI	Rank	% of US	US	RI	Rank	% of US
Tax Revenues								
Property	\$ 31.23	\$ 47.54	4	152.2%	\$ 1,568	\$ 2,419	6	154.3%
Individual Income	23.35	23.01	27	98.5%	1,172	1,171	19	99.9%
General Sales	23.39	18.12	38	77.5%	1,174	922	36	78.5%
Other Taxes	21.28	20.81	26	97.8%	1,068	1,059	23	99.1%
Total State and Local Taxes	\$ 99.25	\$ 109.47	7	110.3%	\$ 4,982	\$ 5,570	12	111.8%
Charges and Misc Revenues	44.58	41.46	35	93.0%	2,238	2,110	30	94.3%
Intergovernmental Revenues	42.83	49.22	17	114.9%	2,150	2,505	14	116.5%
Total General Revenues	\$ 186.66	\$ 200.15	16	107.2%	\$ 9,370	\$ 10,185	12	108.7%
Non General Revenues*	24.43	19.39	34	79.4%	1,226	987	29	80.5%
Total Revenues	\$ 211.09	\$ 219.54	21	104.0%	\$ 10,596	\$ 11,172	17	105.4%

* Insurance trust, utility and liquor store revenues

Source: US Census Bureau; Bureau of Economic Analysis; RIPEC calculations

General revenues are divided into three major categories: taxes, charges and miscellaneous revenues, and intergovernmental transfers. Of the three categories, taxes represent the largest proportion of general revenues. In FY 2016, Rhode Island's total tax collections as a share of personal income were \$109.47 per \$1,000 of personal income, 10.3 percent higher than the national average of \$99.25 per \$1,000 of personal income. On a per capita basis, total tax collections in Rhode Island were \$5,570, 11.8 percent higher than the national average of \$4,982. The Ocean State ranked 7th highest in the country when tax collections were measured on a personal income basis and 12th highest when measured on a per capita basis.

Chart 1
Rhode Island and United States Tax Revenue by Source - FY 2016

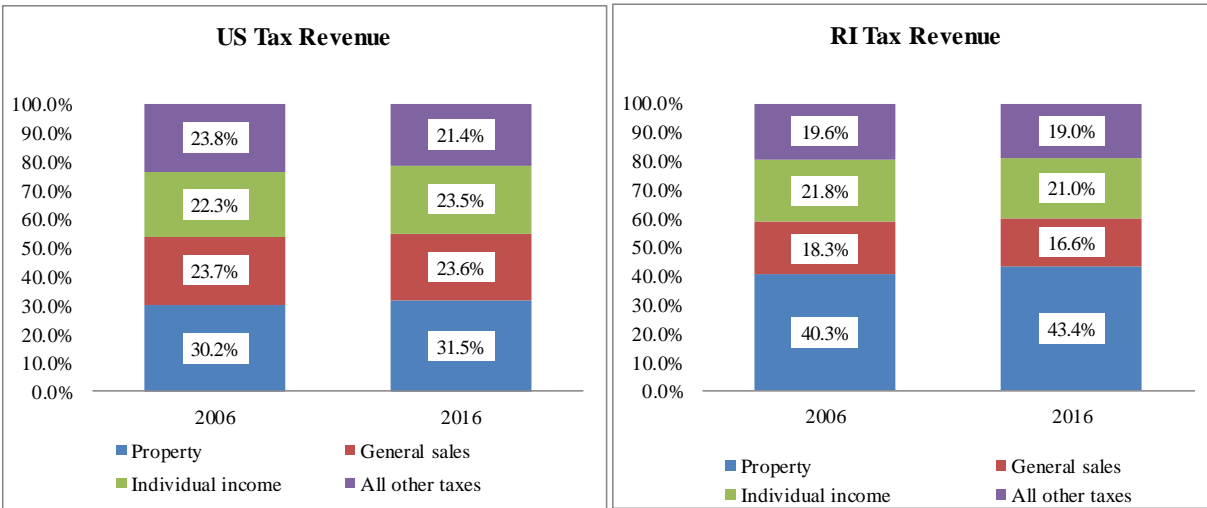


Source: US Census Bureau, Government Finance; RIPEC calculations

In general, property taxes represent the largest share of total tax collections for the U.S., accounting for 31.5 percent of all FY 2016 state and local tax collections across the country. In Rhode Island, property taxes constitute an even larger share of total tax collections, accounting for 43.4 percent in FY 2016, or 12.0 percentage points greater than the national average. General sales taxes, individual income taxes, and other tax collections (including corporate income, selective sales, motor vehicle license, and all other taxes) account for a smaller share of Rhode Island tax revenues than the national average of 16.6 percent vs. 23.6 percent, 21.0 percent vs. 23.5 percent, and 19.0 percent vs. 21.4 percent, respectively.

Chart 2 displays the percentage of total state and local tax revenue that each source of tax revenue comprised in FY 2006 and FY 2016 in Rhode Island and throughout the United States. In FY 2016, property taxes accounted for the largest proportion of total tax revenue in Rhode Island (43.4 percent), as well as nationally (31.5 percent). Between FY 2006 and FY 2016, property tax revenue accounted for an increasing share of total state and local tax revenue in Rhode Island and nationally. This share increased more rapidly in Rhode Island, growing by 3.1 percentage points over the decade (from 40.3 percent to 43.4 percent), compared to a 1.2 percentage point increase nationally (from 30.2 percent to 31.5 percent). Between FY 2006 and FY 2016, individual income tax collections increased as a share of total state and local tax revenue nationally (22.3 percent to 23.5 percent), but decreased in Rhode Island (21.8 percent to 21.0 percent). General sales tax collections and all other tax collections made up a smaller share of overall tax collections nationally and in Rhode Island in FY 2016 relative to FY 2006.

Chart 2
Rhode Island and US Tax Revenue by Source - FY 2016 and FY 2006



Source: US Census Bureau; RIPEC calculations

Tax Collections per \$1,000 of Personal Income

Total FY 2016 tax collections across the New England states, as a share of personal income, ranged from 44th highest in the country in New Hampshire to 4th highest in Maine, with Vermont close behind, ranking 5th. Rhode Island’s total tax collections of \$109.47 per \$1,000 of personal income were 7th highest in the country and 3rd highest in the New England region. Of the six New England states, only New Hampshire had total tax collections well below the national average. Between FY 2006 and FY 2016, taxes, as a share of personal income, declined in almost all of the New England states except for New Hampshire. Rhode Island declined by 2.5 percent, Maine by 5.0 percent, Vermont by 2.9 percent, Connecticut by 0.4 percent, Massachusetts by 0.3 percent, and increased in New Hampshire by 5.9 percent. Rhode Island’s decrease in total tax revenues, as a share of personal income, did not contribute to the Ocean State’s national rankings, which actually increased from 10th highest in FY 2006 to 7th highest in FY 2016.

FY 2016 individual income tax collections per \$1,000 of personal income were higher than the national average in three of the six New England States (Connecticut, Maine, and Massachusetts), and lower than the national average in New Hampshire, Rhode Island, and Vermont. The Ocean State’s individual income tax collections of \$23.01 per \$1,000 of personal income were slightly below the national average of \$23.35 per \$1,000 of personal income. Between FY 2006 and FY 2016, individual income tax collections as a share of personal income decreased by 6.0 percent in the Ocean State, compared to a decrease of 1.2 percent nationally. This negative growth in Rhode Island moved the state’s ranking nationally, from 25th highest in FY 2006 to 27th highest in FY 2016.

All six New England states relied more heavily on property taxes to support state and local government than the national average. Five of the six states, with the exception of Massachusetts, ranked in the top ten in property tax collections, as a share of personal income, in both FY 2006

and FY 2016. Rhode Island's FY 2016 property tax collections of \$47.54 per \$1,000 of personal income were 52.2 percent greater than the national average of \$31.23. New Hampshire's collections were the highest in the country at \$54.55 per \$1,000 of personal income, 74.7 percent greater than the national average. Vermont followed closely behind New Hampshire at \$51.19 per \$1,000 of personal income.

Table 2
How Rhode Island Compares on Selected Tax Measures - FY 2016 and FY 2006

Total State and Local Government Tax Collections Per \$1,000 of Personal Income					Total State and Local Government Individual Income Tax Collections Per \$1,000 of Personal Income				
	2016	Rank	2006	Rank		2016	Rank	2006	Rank
US	\$ 99.25		\$ 106.02		US	\$ 23.35		\$ 23.62	
CT	\$ 103.82	13	\$ 104.28	22	CT	\$ 30.29	8	\$ 30.32	12
ME	116.71	4	122.89	4	ME	26.04	15	30.07	13
MA	99.24	21	99.56	35	MA	32.44	6	34.06	5
NH	84.35	44	79.64	50	NH	1.15	42	1.43	42
RI	109.47	7	112.31	10	RI	23.01	27	24.47	25
VT	116.57	5	120.01	6	VT	23.12	26	23.63	30
Total State and Local Government Property Tax Collections Per \$1,000 of Personal Income					Total State and Local Government General Sales Tax Collections Per \$1,000 of Personal Income				
	2016	Rank	2006	Rank		2016	Rank	2006	Rank
US	\$ 31.23		\$ 32.06		US	\$ 23.39		\$ 25.13	
CT	\$ 42.09	8	\$ 39.71	9	CT	\$ 15.04	41	\$ 15.95	41
ME	47.42	5	44.19	5	ME	22.87	28	22.87	31
MA	36.16	13	35.13	14	MA	13.69	42	13.03	45
NH	54.55	1	49.02	3	NH	-	47	-	47
RI	47.54	4	45.32	4	RI	18.12	38	20.51	37
VT	51.19	2	50.06	1	VT	12.18	44	14.39	42

Source: US Census Bureau; Bureau of Economic Analysis; RIPEC calculations

Property tax collections in New England also increased faster than the national average between FY 2006 and FY 2016. In Rhode Island, property taxes, as a share of personal income, increased 4.9 percent between FY 2006 and FY 2016, constituting the 4th largest increase in the region after Connecticut (6.0 percent increase), Maine (6.0 percent increase), and New Hampshire (11.3 percent increase). Nationally, property tax collections declined, as a share of personal income, by 2.6 percent over the ten-year period.

In contrast to the property tax, general sales tax collections in all six New England states were lower than sales tax collections nationally. In FY 2016, none of the New England states ranked in the top half of the country, as a share of personal income, for general sales tax collections. New Hampshire's general sales tax collections were the lowest of the New England states, due to the absence of a sales tax. Rhode Island's general sales tax collections of \$18.12 per \$1,000 of personal income were 22.5 percent lower than the national average of \$23.39. Over the ten-year period

studied in this analysis, Rhode Island’s sales tax collections decreased by 11.6 percent as a proportion of personal income. General sales tax collections also declined nationally (by 6.9 percent), in Connecticut (by 5.7 percent), and in Vermont (by 15.3 percent), while tax collections in Massachusetts increased by 5.1 percent.

Tax Collections Per Capita

On a per capita basis, total state and local government tax collections ranked in the top half of the nation in every New England state during FY 2016. Moreover, between FY 2006 and FY 2016, total state and local tax collections per capita grew faster than the national average in every New England state. Rhode Island’s total tax collections of \$5,570 per capita ranked the state 12th highest in the country and 4th highest in New England. Additionally, Rhode Island’s per capita tax collections increased by 27.1 percent between FY 2006 and FY 2016, compared to a 22.1 percent increase in the national average.

Table 3
How Rhode Island Compares on Selected Tax Measures - FY 2016 and FY 2006

Total State and Local Government Tax Collections Per Capita					Total State and Local Government Individual Income Tax Collections Per Capita				
	2016	Rank	2006	Rank		2016	Rank	2006	Rank
US	\$ 4,982		\$ 4,080		US	\$ 1,172		\$ 909	
CT	\$ 7,208	2	\$ 5,667	3	CT	\$ 2,103	4	\$ 1,647	3
ME	5,237	14	4,243	14	ME	1,169	21	1,038	15
MA	6,497	5	4,785	7	MA	2,124	3	1,637	4
NH	4,835	19	3,479	32	NH	66	42	62	42
RI	5,570	12	4,381	12	RI	1,171	19	955	17
VT	5,893	10	4,432	10	VT	1,169	20	873	24

Total State and Local Government Property Tax Collections Per Capita					Total State and Local Government General Sales Tax Collections Per Capita				
	2016	Rank	2006	Rank		2016	Rank	2006	Rank
US	\$ 1,568		\$ 1,234		US	\$ 1,174		\$ 967	
CT	\$ 2,922	3	\$ 2,158	2	CT	\$ 1,044	26	\$ 867	23
ME	2,128	9	1,525	10	ME	1,026	28	790	34
MA	2,368	8	1,689	8	MA	896	37	626	41
NH	3,127	2	2,141	3	NH	-	47	-	47
RI	2,419	6	1,768	7	RI	922	36	800	29
VT	2,588	5	1,849	6	VT	616	45	531	45

Source: US Census Bureau; Bureau of Economic Analysis; RIPEC calculations

Among the New England states, per capita individual income tax collections were greater than the national average in Connecticut (4th highest) and Massachusetts (3rd highest). Rhode Island’s individual income tax collections of \$1,171 per capita were slightly below the national average of \$1,172 per capita. In addition, Rhode Island’s per capita individual income tax collections increased at a slower pace than the national average between FY 2006 and FY 2016, along with

Maine, Connecticut, and New Hampshire (New Hampshire does not have a broad-based personal income tax). During this period, Rhode Island's per capita individual income tax collections increased by 22.6 percent, compared to an increase of 28.9 percent in the national average. The Ocean State's relatively slower growth in individual income tax revenues per capita contributed to movement in the state's national ranking, going from 17th highest in FY 2006 to 19th highest in FY 2016.

Per capita property taxes across New England were universally higher than the national average; all six states in the region ranked among the top ten nationally in FY 2006 and in FY 2016. Rhode Island collected \$2,419 per capita in property taxes in FY 2016, exceeding the national average of \$1,568 by 54.3 percent and ranking the state 6th highest nationally and 4th highest regionally. New Hampshire's per capita property tax revenues totaled \$3,127 in FY 2016, the highest in New England and 2nd highest in the U.S., exceeding the national average by 99.5 percent. Between FY 2006 and FY 2016, Rhode Island's per capita property tax collections increased by 36.8 percent, higher than the national growth rate of 27.1 percent but 2nd lowest in New England next to Maine, which increased 35.4 percent over the decade.

Measured on a per capita basis, general sales tax collections were below the national average in every New England state in FY 2016. Rhode Island's general sales tax collections of \$922 per capita were 21.5 percent below the national average of \$1,174 per capita, but were the 3rd highest in the region (behind Connecticut at \$1,044 per capita and Maine at \$1,026). Since FY 2006, general sales tax collections in the Ocean State have increased by 15.3 percent, compared to an increase of 21.4 percent in the national average. Among the New England states, Rhode Island experienced the lowest growth in per capita general sales tax revenues while Massachusetts experienced the greatest, increasing by 43.2 percent over the decade. This relatively slower growth in Rhode Island contributed to a movement in the Ocean State's national ranking, going from 29th highest in FY 2006 to 36th highest in FY 2016.

Other General Revenues

In addition to taxes, general revenues are composed of three additional Census Bureau categories: intergovernmental revenues, current charges, and miscellaneous revenues. The extent to which governments rely on these sources of revenue varies across the country, although they account for a smaller share of total revenues than taxes.

Current charges are funds received by governments from the public in exchange for the performance of certain services or commodities (other than liquor stores and utilities). Examples of charges included in this category are higher education charges, such as tuition and bookstore receipts, elementary and secondary school lunch and milk sales, highway toll revenues, and publically-operated air and sea transportation facilities. Miscellaneous revenue is a "catchall term" for revenues that do not fit into the taxes, intergovernmental or charges categories, including interest and dividend income, property sales and royalties. Table 4 shows the charges and miscellaneous revenue as well as intergovernmental revenue on personal income and per capita bases for the six New England states in FY 2016 and FY 2006.

In general, the New England states rely less on charges and miscellaneous revenues than other states. In both FY 2006 and FY 2016, all of the New England states ranked in the lower half of the

country for revenues generated through charges and miscellaneous revenues on a personal income basis. In FY 2016, Rhode Island was closest to the national average for charges and miscellaneous revenues on both a personal income and per capita basis among the New England states. Rhode Island's charges and miscellaneous revenue collections of \$41.46 per \$1,000 of personal income ranked the state 35th highest in the nation in FY 2016, and the highest in New England. When measured on a per capita basis, charges and miscellaneous general revenues generated \$2,110 in Rhode Island in FY 2016, the 30th highest level of collections in the nation.

Table 4
Non-Tax General Revenues - FY 2016 and FY 2006

Per \$1,000 of Personal Income									
	Charges and Misc.				Intergovernmental				
	2016	Rank	2006	Rank	2016	Rank	2006	Rank	
US	\$ 44.58		\$ 47.38		\$ 42.83		\$ 39.83		
CT	\$ 21.06	50	\$ 23.41	50	\$ 31.55	47	\$ 24.67	48	
ME	34.03	44	44.60	32	49.89	16	59.13	9	
MA	33.93	45	38.41	44	38.79	34	31.83	42	
NH	31.73	47	33.89	48	30.73	48	29.12	45	
RI	41.46	35	38.96	43	49.22	17	50.40	15	
VT	38.70	40	43.75	38	69.96	5	59.07	10	

Per Capita									
	Charges and Misc.				Intergovernmental				
	2016	Rank	2006	Rank	2016	Rank	2006	Rank	
US	\$ 2,238		\$ 1,823		\$ 2,150		\$ 1,533		
CT	\$ 1,462	50	\$ 1,272	50	\$ 2,190	25	\$ 1,341	41	
ME	\$ 1,527	49	\$ 1,540	40	2,238	22	2,042	9	
MA	\$ 2,222	24	\$ 1,846	21	2,540	13	1,530	21	
NH	\$ 1,819	38	\$ 1,480	45	1,762	39	1,272	45	
RI	\$ 2,110	30	\$ 1,520	43	2,505	14	1,966	11	
VT	\$ 1,956	36	\$ 1,616	34	3,537	3	2,182	6	

Source: US Census Bureau; Bureau of Economic Analysis; RIPEC calculations

Intergovernmental revenues include federal and state grants (e.g. general support, health, and education grants), but exclude state-to-state payments from intergovernmental transactions. Among the New England states Maine, Rhode Island, and Vermont each had intergovernmental receipts that were higher than the national average in both FY 2006 and FY 2016 when measured as a share of personal income. On a per capita basis, five of the six New England states

(Connecticut, Maine, Massachusetts, Rhode Island, and Vermont) had higher levels of intergovernmental revenues compared to the national average in FY 2016. Rhode Island’s FY 2016 per capita intergovernmental collections exceeded the national average by \$355, or 16.5 percent. In FY 2006, three New England states (Maine, Rhode Island, and Vermont) had per capita intergovernmental revenues that exceeded the national average.

Other Revenues

The Census Bureau categorizes government revenues into four categories: general government (all revenue sources not described by the following three categories); utilities (water, gas and electric power, and public mass transit owned and operated by a government or with government oversight); liquor stores (state- or locally-owned and operated by governments); and social insurance trusts (social insurance operations for which a government maintains accounting trust funds separate from other funds or financial activities of the government; the system must also provide a social purpose including public employee retirement systems, unemployment compensation, state workers’ compensation systems, and disability insurance trusts). Revenues from the three non-general revenue categories are subsequently classified separately in the Census Bureau data. Table 5 outlines the amount of other revenues generated by the New England states and the United States on per capita and personal income bases.

	Per \$1,000 of Personal Income		Per Capita	
	FY 2016	FY 2006	FY 2016	FY 2006
US	\$ 24.43	\$ 47.89	1,226	\$ 1,843
CT	\$ 11.75	\$ 24.19	\$ 816	\$ 1,315
ME	13.59	25.66	610	886
MA	21.03	46.57	1,377	2,238
NH	19.05	22.73	1,092	993
RI	19.39	41.61	987	1,623
VT	19.57	27.02	989	998

* Liquor store, utility and insurance trust revenues
Source: US Census Bureau; Bureau of Economic Analysis; RIPEC calculations

Social insurance trusts constitute the largest share of the three non-general revenue categories. Total other revenues were substantially less in FY 2016 than in FY 2006; this can be attributed to the drop in insurance trust revenue as a result of decreased employee retirement revenue.

Revenue Changes between FY 2012 and FY 2016

Table 6 provides annual per capita revenue collections for Rhode Island and the country as a whole for the FY 2012-2016 period. As this table demonstrates, total revenues have increased, both locally and nationally. Between FY 2012 and FY 2016, Rhode Island collections increased by 4.4 percent (from \$10,704 to \$11,172 per capita) and national collections increased by 9.3 percent (from \$9,695 to \$10,596 per capita). Rhode Island and national revenue collections were also lower in FY 2015 than in FY 2014, dropping by 6.2 percent and 7.2 percent, respectively.

	US Per Capita					RI Per Capita				
	2012	2013	2014	2015	2016	2012	2013	2014	2015	2016
Tax Revenues										
Property	\$ 1,431	\$ 1,443	\$ 1,471	\$ 1,520	\$ 1,568	\$ 2,230	\$ 2,278	\$ 2,312	\$ 2,342	\$ 2,419
Individual Income	986	1,078	1,079	1,155	1,172	1,016	1,034	1,054	\$ 1,152	\$ 1,171
General Sales	1,013	1,066	1,109	1,157	1,174	806	837	861	\$ 910	\$ 922
Other Taxes	1,024	1,047	1,065	1,077	1,068	956	969	964	\$ 1,024	\$ 1,059
Total State and Local Taxes	\$ 4,455	\$ 4,635	\$ 4,725	\$ 4,909	\$ 4,982	\$ 5,008	\$ 5,119	\$ 5,192	\$ 5,428	\$ 5,570
Charges and Misc Revenues	2,007	2,051	2,108	2,178	2,238	2,030	2,050	2,063	2,135	\$ 2,110
Intergovernmental Revenues	1,878	1,858	1,906	2,064	2,150	2,374	2,382	2,497	2,432	\$ 2,505
Total General Revenues	\$ 8,339	\$ 8,544	\$ 8,739	\$ 9,151	\$ 9,370	\$ 9,413	\$ 9,551	\$ 9,751	\$ 9,995	\$ 10,185
Non General Revenues*	1,356	2,276	2,808	1,564	1,226	1,292	1,855	2,114	1,138	\$ 987
Total Revenues	\$ 9,695	\$ 10,820	\$ 11,547	\$ 10,715	\$ 10,596	\$ 10,704	\$ 11,406	\$ 11,865	\$ 11,133	\$ 11,172

* Insurance trust, utility, and liquor store revenue
Source: US Census Bureau; Bureau of Economic Analysis; RIPEC calculations

IV

State and Local Revenue Tables

Table 7
All State and Local Tax Collections
Per \$1,000 of Personal Income
Fiscal Years 2016, 2011 and 2006

	FY 2016		FY 2011		FY 2006	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 99.25		\$100.95		\$106.02	
Alabama	\$ 81.52	46	\$ 82.84	46	\$ 88.02	47
Alaska	68.18	50	192.91	1	132.75	3
Arizona	88.06	36	95.51	31	101.88	28
Arkansas	99.57	20	100.24	18	105.30	21
California	105.69	11	108.10	12	112.03	12
Colorado	88.25	35	91.58	37	91.52	45
Connecticut	103.82	13	101.53	15	104.28	22
Delaware	98.70	23	98.02	23	102.72	26
Florida	75.37	49	84.03	45	99.78	32
Georgia	85.86	40	87.31	40	97.68	38
Hawaii	127.18	2	112.68	7	122.10	5
Idaho	86.74	39	89.32	39	97.79	37
Illinois	107.75	9	105.80	14	102.05	27
Indiana	88.84	33	94.76	34	107.17	18
Iowa	105.34	12	101.26	16	100.08	31
Kansas	94.63	28	96.28	28	106.76	19
Kentucky	96.90	26	96.86	27	103.52	24
Louisiana	91.30	30	94.72	36	110.09	16
Maine	116.71	4	115.37	5	122.89	4
Maryland	102.61	14	95.19	33	99.78	33
Massachusetts	99.24	21	98.05	22	99.56	35
Michigan	91.22	31	98.30	21	106.75	20
Minnesota	115.49	6	111.11	9	110.09	15
Mississippi	100.88	16	97.13	25	100.90	29
Missouri	84.48	43	85.07	43	92.01	44
Montana	86.82	38	91.15	38	99.57	34
Nebraska	102.44	15	95.23	32	107.69	17
Nevada	96.14	27	97.51	24	97.27	40
New Hampshire	84.35	44	80.47	48	79.64	50
New Jersey	108.38	8	112.31	8	113.73	8
New Mexico	99.95	19	99.73	19	116.82	7
New York	147.03	1	143.82	3	145.34	1
North Carolina	91.77	29	96.02	30	100.74	30
North Dakota	125.97	3	144.22	2	110.46	13
Ohio	99.02	22	100.62	17	112.27	11
Oklahoma	82.12	45	82.37	47	91.16	46
Oregon	97.13	25	97.06	26	97.46	39
Pennsylvania	98.42	24	99.41	20	102.91	25
Rhode Island	109.47	7	107.61	13	112.31	10
South Carolina	85.21	42	86.39	41	92.64	41
South Dakota	81.19	47	73.76	50	81.37	49
Tennessee	75.62	48	79.25	49	85.76	48
Texas	87.12	37	86.30	42	92.20	43
Utah	88.76	34	96.14	29	104.16	23
Vermont	116.57	5	114.76	6	120.01	6
Virginia	85.52	41	84.17	44	92.45	42
Washington	90.96	32	94.73	35	98.01	36
West Virginia	105.97	10	109.90	11	112.54	9
Wisconsin	100.57	17	110.17	10	110.11	14
Wyoming	99.99	18	129.24	4	138.97	2

* US average includes District of Columbia
Source: US Census Bureau, Bureau of Economic Analysis, RIPEC calculations
RI Ranked 13th in FY 2015

Table 8
All State and Local Tax Collections
Per Capita
Fiscal Years 2016, 2011 and 2006

	FY 2016		FY 2011		FY 2006	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 4,982		\$ 4,345		\$ 4,080	
Alabama	\$ 3,210	50	\$ 2,903	50	\$ 2,791	50
Alaska	3,831	39	10,154	1	5,495	4
Arizona	3,638	43	3,367	39	3,647	27
Arkansas	3,974	30	3,408	38	3,143	45
California	6,118	8	5,035	9	4,746	8
Colorado	4,698	22	4,038	24	3,731	25
Connecticut	7,208	2	6,496	5	5,667	3
Delaware	4,800	20	4,336	19	4,281	13
Florida	3,545	46	3,416	37	3,903	21
Georgia	3,701	41	3,232	45	3,468	33
Hawaii	6,478	6	4,951	12	4,796	6
Idaho	3,579	45	3,016	47	3,150	44
Illinois	5,643	11	4,681	14	4,121	15
Indiana	3,886	36	3,571	33	3,564	30
Iowa	4,904	18	4,169	21	3,459	34
Kansas	4,497	25	4,119	22	3,805	24
Kentucky	3,835	38	3,366	40	3,186	41
Louisiana	3,900	33	3,672	31	3,458	35
Maine	5,237	14	4,541	16	4,243	14
Maryland	6,051	9	5,019	10	4,598	9
Massachusetts	6,497	5	5,459	7	4,785	7
Michigan	4,088	28	3,684	30	3,584	29
Minnesota	6,137	7	5,051	8	4,389	11
Mississippi	3,613	44	3,134	46	2,815	49
Missouri	3,694	42	3,258	43	3,154	43
Montana	3,862	37	3,502	36	3,212	40
Nebraska	5,125	16	4,344	18	3,887	22
Nevada	4,360	27	3,795	27	4,015	18
New Hampshire	4,835	19	3,999	25	3,479	32
New Jersey	6,723	3	6,046	6	5,468	5
New Mexico	3,897	34	3,518	35	3,609	28
New York	8,964	1	7,481	2	6,434	1
North Carolina	3,964	32	3,553	34	3,533	31
North Dakota	6,636	4	7,042	3	3,664	26
Ohio	4,480	26	3,941	26	3,850	23
Oklahoma	3,473	48	3,238	44	3,170	42
Oregon	4,586	24	3,695	29	3,452	36
Pennsylvania	5,056	17	4,400	17	3,942	20
Rhode Island	5,570	12	4,796	13	4,381	12
South Carolina	3,482	47	2,965	49	2,920	46
South Dakota	3,973	31	3,311	42	2,886	47
Tennessee	3,352	49	3,015	48	2,880	48
Texas	4,086	29	3,618	32	3,319	38
Utah	3,818	40	3,337	41	3,367	37
Vermont	5,893	10	5,015	11	4,432	10
Virginia	4,586	23	4,052	23	3,980	19
Washington	5,141	15	4,271	20	4,018	17
West Virginia	3,893	35	3,760	28	3,226	39
Wisconsin	4,781	21	4,542	15	4,020	16
Wyoming	5,533	13	6,510	4	6,102	2

* US average includes District of Columbia
Source: US Census Bureau, Bureau of Economic Analysis, RIPEC calculations
RI Ranked 13th in FY 2015

Table 9
State and Local Property Tax Collections
Per \$1,000 of Personal Income
Fiscal Years 2016, 2011 and 2006

	FY 2016		FY 2011		FY 2006	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 31.23		\$ 33.48		\$ 32.06	
Alabama	\$ 13.88	50	\$ 15.39	49	\$ 13.20	50
Alaska	36.61	12	38.50	11	35.11	15
Arizona	26.11	32	30.97	23	28.20	28
Arkansas	17.90	47	18.31	47	15.86	47
California	27.12	30	30.84	24	28.62	26
Colorado	27.21	28	31.13	22	28.14	29
Connecticut	42.09	8	41.20	10	39.71	9
Delaware	17.85	48	17.72	48	15.07	48
Florida	27.38	27	33.82	20	33.15	19
Georgia	27.20	29	29.21	30	28.03	30
Hawaii	22.43	39	22.11	42	19.35	43
Idaho	23.31	37	26.30	36	26.84	32
Illinois	40.40	9	43.15	8	38.32	12
Indiana	22.19	42	26.02	37	36.07	13
Iowa	34.13	16	35.33	17	33.08	20
Kansas	31.36	18	32.08	21	33.40	18
Kentucky	19.64	45	20.30	45	18.92	44
Louisiana	20.82	43	20.34	44	17.18	45
Maine	47.42	5	45.46	5	44.19	5
Maryland	26.33	31	27.89	33	23.13	39
Massachusetts	36.16	13	36.35	14	35.13	14
Michigan	31.58	17	36.85	13	40.17	8
Minnesota	29.72	20	33.90	19	26.06	34
Mississippi	27.59	26	27.01	34	25.62	35
Missouri	22.29	41	25.12	39	24.85	37
Montana	34.44	14	36.08	15	34.88	16
Nebraska	38.45	10	35.90	16	34.56	17
Nevada	22.35	40	29.06	31	25.00	36
New Hampshire	54.55	1	51.39	2	49.02	3
New Jersey	50.52	3	54.00	1	49.40	2
New Mexico	19.74	44	19.16	46	15.98	46
New York	45.66	6	45.32	6	43.02	7
North Carolina	22.84	38	25.26	38	22.88	40
North Dakota	24.63	35	23.39	40	29.59	24
Ohio	27.98	25	29.55	27	32.09	21
Oklahoma	16.60	49	15.28	50	14.55	49
Oregon	31.12	19	35.04	18	29.34	25
Pennsylvania	28.75	23	29.75	26	29.83	22
Rhode Island	47.54	4	48.68	4	45.32	4
South Carolina	28.87	22	30.21	25	29.60	23
South Dakota	28.75	24	26.70	35	27.80	31
Tennessee	19.03	46	21.31	43	20.52	41
Texas	38.18	11	37.82	12	39.54	11
Utah	24.16	36	27.95	32	23.51	38
Vermont	51.19	2	50.28	3	50.06	1
Virginia	28.98	21	29.54	28	28.31	27
Washington	25.87	33	29.48	29	26.81	33
West Virginia	24.77	34	22.53	41	20.30	42
Wisconsin	34.25	15	42.87	9	39.60	10
Wyoming	43.16	7	43.28	7	43.66	6

* US average includes District of Columbia

Source: US Census Bureau, Bureau of Economic Analysis, RIPEC calculations
 RI Ranked 4th in FY 2015

Table 10
State and Local Property Tax Collections
Per Capita
Fiscal Years 2016, 2011 and 2006

	FY 2016		FY 2011		FY 2006	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 1,568		\$ 1,441		\$ 1,234	
Alabama	\$ 546	50	\$ 539	50	\$ 419	50
Alaska	2,057	11	2,027	8	1,453	11
Arizona	1,078	34	1,092	32	1,009	31
Arkansas	715	48	623	48	473	49
California	1,570	17	1,436	18	1,213	18
Colorado	1,448	25	1,373	24	1,147	21
Connecticut	2,922	3	2,636	2	2,158	2
Delaware	868	44	784	44	628	43
Florida	1,288	29	1,375	22	1,297	15
Georgia	1,172	32	1,082	33	995	32
Hawaii	1,142	33	971	36	760	39
Idaho	962	41	888	40	865	36
Illinois	2,116	10	1,909	10	1,548	9
Indiana	971	40	980	35	1,199	19
Iowa	1,588	15	1,454	17	1,143	22
Kansas	1,491	21	1,373	23	1,190	20
Kentucky	777	46	705	46	582	44
Louisiana	889	43	789	43	540	46
Maine	2,128	9	1,789	11	1,525	10
Maryland	1,553	19	1,471	16	1,066	27
Massachusetts	2,368	8	2,024	9	1,689	8
Michigan	1,416	26	1,381	21	1,349	14
Minnesota	1,579	16	1,541	15	1,039	28
Mississippi	988	37	871	41	715	41
Missouri	974	39	962	38	852	37
Montana	1,532	20	1,386	20	1,125	24
Nebraska	1,923	12	1,638	13	1,247	16
Nevada	1,014	36	1,131	31	1,032	30
New Hampshire	3,127	2	2,554	3	2,141	3
New Jersey	3,134	1	2,907	1	2,375	1
New Mexico	770	47	676	47	494	48
New York	2,784	4	2,357	4	1,905	5
North Carolina	986	38	935	39	802	38
North Dakota	1,298	28	1,142	30	982	34
Ohio	1,266	30	1,157	29	1,101	25
Oklahoma	702	49	601	49	506	47
Oregon	1,469	23	1,334	25	1,039	29
Pennsylvania	1,477	22	1,317	27	1,143	23
Rhode Island	2,419	6	2,170	7	1,768	7
South Carolina	1,180	31	1,037	34	933	35
South Dakota	1,407	27	1,198	28	986	33
Tennessee	844	45	811	42	689	42
Texas	1,791	13	1,585	14	1,424	13
Utah	1,039	35	970	37	760	40
Vermont	2,588	5	2,197	5	1,849	6
Virginia	1,554	18	1,422	19	1,219	17
Washington	1,462	24	1,329	26	1,099	26
West Virginia	910	42	771	45	582	45
Wisconsin	1,628	14	1,767	12	1,445	12
Wyoming	2,389	7	2,180	6	1,917	4

* US average includes District of Columbia

Source: US Census Bureau, Bureau of Economic Analysis, RIPEC calculations
 RI Ranked 7th in FY 2015

Table 11
State and Local General Sales Tax Collections
Per \$1,000 of Personal Income
Fiscal Years 2016, 2011 and 2006

	FY 2016		FY 2011		FY 2006	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 23.39		\$ 22.88		\$ 25.13	
Alabama	\$ 25.05	19	\$ 24.01	23	\$ 26.52	18
Alaska	5.66	46	8.97	46	6.21	46
Arizona	34.12	7	36.60	7	40.50	7
Arkansas	37.32	6	36.76	6	43.33	4
California	23.17	23	24.59	20	26.63	17
Colorado	23.38	22	24.02	22	25.43	23
Connecticut	15.04	41	14.41	41	15.95	41
Delaware	-	47	-	47	-	47
Florida	25.72	16	26.30	15	34.29	10
Georgia	20.65	31	24.06	21	29.67	14
Hawaii	47.34	1	44.64	1	46.39	1
Idaho	22.95	26	22.38	27	23.45	29
Illinois	20.80	30	15.95	40	17.80	39
Indiana	25.27	17	25.64	19	25.55	22
Iowa	23.98	21	23.12	26	22.18	32
Kansas	30.36	13	26.86	14	28.92	15
Kentucky	19.79	34	19.17	34	21.35	36
Louisiana	37.43	5	37.41	4	45.90	3
Maine	22.87	28	19.33	33	22.87	31
Maryland	12.73	43	12.77	43	13.12	44
Massachusetts	13.69	42	13.46	42	13.03	45
Michigan	20.61	32	26.09	16	23.95	27
Minnesota	19.71	35	19.73	32	22.07	33
Mississippi	30.84	12	30.98	9	37.60	8
Missouri	23.08	24	21.67	29	24.86	24
Montana	-	47	-	47	-	47
Nebraska	22.94	27	22.14	28	25.92	19
Nevada	37.84	3	30.78	10	33.08	12
New Hampshire	-	47	-	47	-	47
New Jersey	16.67	40	17.19	38	16.48	40
New Mexico	37.77	4	38.55	3	41.36	5
New York	24.62	20	23.88	24	25.74	21
North Carolina	22.97	25	23.36	25	24.66	25
North Dakota	32.24	8	27.41	13	23.81	28
Ohio	27.88	14	21.14	30	23.25	30
Oklahoma	27.31	15	27.44	12	25.82	20
Oregon	-	47	-	47	-	47
Pennsylvania	16.85	39	17.04	39	18.05	38
Rhode Island	18.12	38	17.32	37	20.51	37
South Carolina	18.84	37	19.80	31	24.39	26
South Dakota	32.12	9	30.11	11	33.22	11
Tennessee	31.39	10	33.85	8	40.79	6
Texas	30.87	11	25.87	17	27.43	16
Utah	22.02	29	25.66	18	30.47	13
Vermont	12.18	44	12.25	44	14.39	42
Virginia	11.78	45	11.59	45	13.43	43
Washington	42.22	2	42.72	2	46.05	2
West Virginia	19.54	36	19.07	35	21.58	35
Wisconsin	19.90	33	18.96	36	21.71	34
Wyoming	25.18	18	36.85	5	35.58	9

* US average includes District of Columbia

Source: US Census Bureau, Bureau of Economic Analysis, RIPEC calculations
 RI Ranked 38th in FY 2015

Table 12
State and Local General Sales Tax Collections
Per Capita
Fiscal Years 2016, 2011 and 2006

	FY 2016		FY 2011		FY 2006	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 1,174		\$ 985		\$ 967	
Alabama	\$ 986	31	\$ 841	30	\$ 841	27
Alaska	318	46	472	46	257	46
Arizona	1,409	12	1,290	8	1,450	4
Arkansas	1,490	8	1,250	10	1,294	9
California	1,341	15	1,145	14	1,128	13
Colorado	1,245	17	1,059	18	1,036	16
Connecticut	1,044	26	922	25	867	23
Delaware	-	47	-	47	-	47
Florida	1,210	18	1,069	17	1,341	8
Georgia	890	38	891	27	1,053	14
Hawaii	2,411	1	1,961	1	1,822	2
Idaho	947	33	756	36	755	37
Illinois	1,089	24	706	39	719	38
Indiana	1,105	22	966	22	850	26
Iowa	1,116	21	952	23	767	36
Kansas	1,443	11	1,149	13	1,030	17
Kentucky	783	40	666	42	657	40
Louisiana	1,599	5	1,450	4	1,442	5
Maine	1,026	28	761	35	790	34
Maryland	751	42	673	41	605	43
Massachusetts	896	37	750	38	626	41
Michigan	924	35	978	21	804	28
Minnesota	1,048	25	897	26	880	22
Mississippi	1,105	23	1,000	20	1,049	15
Missouri	1,009	29	830	31	852	25
Montana	-	47	-	47	-	47
Nebraska	1,148	20	1,010	19	936	20
Nevada	1,716	3	1,198	12	1,365	7
New Hampshire	-	47	-	47	-	47
New Jersey	1,034	27	925	24	792	32
New Mexico	1,473	9	1,360	5	1,278	10
New York	1,501	7	1,242	11	1,140	12
North Carolina	992	30	865	29	865	24
North Dakota	1,698	4	1,338	7	790	33
Ohio	1,261	16	828	32	797	30
Oklahoma	1,155	19	1,078	16	898	21
Oregon	-	47	-	47	-	47
Pennsylvania	866	39	754	37	691	39
Rhode Island	922	36	772	34	800	29
South Carolina	770	41	679	40	769	35
South Dakota	1,572	6	1,352	6	1,178	11
Tennessee	1,391	14	1,288	9	1,370	6
Texas	1,448	10	1,084	15	987	18
Utah	947	32	890	28	985	19
Vermont	616	45	535	45	531	45
Virginia	632	44	558	44	578	44
Washington	2,386	2	1,926	2	1,888	1
West Virginia	718	43	653	43	618	42
Wisconsin	946	34	782	33	792	31
Wyoming	1,393	13	1,856	3	1,562	3

* US average includes District of Columbia

Source: US Census Bureau, Bureau of Economic Analysis, RIPEC calculations
 RI Ranked 35th in FY 2015

Table 13
State and Local Selective Sales Tax Collections
Per \$1,000 of Personal Income
Fiscal Years 2016, 2011 and 2006

	FY 2016		FY 2011		FY 2006	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 11.29		\$ 11.96		\$ 11.60	
Alabama	\$ 14.99	8	\$ 15.99	6	\$ 15.78	10
Alaska	8.75	43	8.91	41	9.57	36
Arizona	8.29	46	9.14	40	8.87	42
Arkansas	12.53	17	13.49	17	12.57	17
California	8.78	42	10.99	29	7.71	47
Colorado	8.50	44	8.63	43	7.50	48
Connecticut	9.61	37	9.93	37	10.13	34
Delaware	12.09	23	12.72	21	12.51	19
Florida	12.51	18	14.80	12	16.15	7
Georgia	9.45	38	8.52	45	8.32	46
Hawaii	18.25	4	17.30	4	16.01	8
Idaho	8.81	41	8.55	44	9.09	39
Illinois	15.02	7	15.16	9	17.15	4
Indiana	12.17	22	11.11	28	11.14	29
Iowa	11.66	27	10.39	32	10.44	33
Kansas	9.76	36	8.84	42	10.10	35
Kentucky	16.15	6	16.99	5	16.54	6
Louisiana	12.50	19	15.03	10	15.78	9
Maine	12.18	21	13.00	19	13.81	15
Maryland	14.87	10	11.35	25	11.02	30
Massachusetts	6.73	49	6.63	49	6.85	49
Michigan	9.79	35	10.04	35	11.17	28
Minnesota	16.27	5	15.56	7	14.37	12
Mississippi	14.92	9	14.11	14	11.61	24
Missouri	9.06	40	10.35	33	10.79	32
Montana	12.49	20	14.24	13	17.08	5
Nebraska	7.09	48	7.21	48	8.50	43
Nevada	22.32	1	22.43	1	24.17	1
New Hampshire	12.93	14	13.67	16	12.48	20
New Jersey	7.38	47	8.27	47	9.03	40
New Mexico	11.69	26	10.69	31	12.37	21
New York	11.31	28	12.76	20	11.57	26
North Carolina	10.21	31	11.28	26	11.58	25
North Dakota	12.69	16	12.49	22	15.19	11
Ohio	11.83	25	11.13	27	12.51	18
Oklahoma	9.06	39	8.49	46	8.47	44
Oregon	10.93	30	10.01	36	8.43	45
Pennsylvania	14.55	11	14.88	11	11.87	22
Rhode Island	13.41	13	13.82	15	13.23	16
South Carolina	8.35	45	9.71	39	8.95	41
South Dakota	12.02	24	10.11	34	10.99	31
Tennessee	11.28	29	11.65	24	9.39	37
Texas	12.77	15	13.02	18	14.09	13
Utah	10.09	33	10.98	30	11.26	27
Vermont	21.22	2	21.47	3	20.96	3
Virginia	9.88	34	9.82	38	11.67	23
Washington	13.85	12	15.26	8	14.03	14
West Virginia	20.17	3	22.02	2	21.27	2
Wisconsin	10.13	32	11.85	23	9.32	38
Wyoming	6.69	50	5.66	50	6.35	50

* US average includes District of Columbia

Source: US Census Bureau, Bureau of Economic Analysis, RIPEC calculations
 RI Ranked 19th in FY 2015

Table 14
State and Local Selective Sales Tax Collections
Per Capita
Fiscal Years 2016, 2011 and 2006

	FY 2016		FY 2011		FY 2006	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 567		\$ 515		\$ 446	
Alabama	\$ 590	17	\$ 560	19	\$ 500	20
Alaska	492	33	469	26	396	27
Arizona	343	49	322	47	318	41
Arkansas	500	31	458	27	375	30
California	508	30	512	22	327	39
Colorado	452	38	381	39	306	44
Connecticut	667	14	635	11	550	10
Delaware	588	20	563	18	521	12
Florida	588	18	602	14	632	4
Georgia	407	43	316	48	295	46
Hawaii	930	3	760	3	629	5
Idaho	364	47	289	49	293	48
Illinois	787	6	671	8	693	3
Indiana	532	27	419	34	370	32
Iowa	543	23	428	33	361	35
Kansas	464	35	378	40	360	36
Kentucky	639	15	590	16	509	15
Louisiana	534	26	583	17	496	21
Maine	546	22	512	23	477	22
Maryland	877	4	599	15	508	16
Massachusetts	441	40	369	43	329	38
Michigan	439	41	376	42	375	31
Minnesota	864	5	707	5	573	8
Mississippi	534	25	455	28	324	40
Missouri	396	44	396	36	370	33
Montana	556	21	547	20	551	9
Nebraska	355	48	329	46	307	43
Nevada	1,012	2	873	2	997	1
New Hampshire	741	9	680	7	545	11
New Jersey	458	36	445	30	434	24
New Mexico	456	37	377	41	382	29
New York	690	11	664	9	512	14
North Carolina	441	39	417	35	406	26
North Dakota	668	13	610	13	504	18
Ohio	535	24	436	32	429	25
Oklahoma	383	45	334	44	295	47
Oregon	516	29	381	37	299	45
Pennsylvania	748	8	659	10	455	23
Rhode Island	683	12	616	12	516	13
South Carolina	341	50	333	45	282	49
South Dakota	588	19	454	29	390	28
Tennessee	500	32	443	31	315	42
Texas	599	16	546	21	507	17
Utah	434	42	381	38	364	34
Vermont	1,073	1	938	1	774	2
Virginia	530	28	473	25	502	19
Washington	783	7	688	6	575	7
West Virginia	741	10	753	4	610	6
Wisconsin	482	34	489	24	340	37
Wyoming	370	46	285	50	279	50

* US average includes District of Columbia

Source: US Census Bureau, Bureau of Economic Analysis, RIPEC calculations
 RI Ranked 14th in FY 2015

Table 15
State and Local Individual Income Tax Collections
Per \$1,000 of Personal Income
Fiscal Years 2016, 2011 and 2006

	FY 2016		FY 2011		FY 2006	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 23.35		\$ 21.43		\$ 23.62	
Alabama	\$ 18.91	34	\$ 17.33	35	\$ 19.85	35
Alaska	-	44	-	44	-	44
Arizona	14.12	40	12.68	41	15.57	39
Arkansas	23.42	25	22.86	20	24.24	28
California	35.74	5	29.05	8	33.74	6
Colorado	22.39	29	20.40	31	22.56	31
Connecticut	30.29	8	28.24	9	30.32	12
Delaware	25.48	18	25.48	14	30.56	9
Florida	-	44	-	44	-	44
Georgia	23.75	23	21.30	26	25.37	20
Hawaii	29.13	9	20.82	28	30.54	10
Idaho	22.35	30	22.04	22	26.58	17
Illinois	20.50	32	20.62	30	16.96	38
Indiana	22.61	28	25.26	15	25.38	19
Iowa	25.19	20	23.44	19	24.24	29
Kansas	16.17	38	22.02	23	24.55	24
Kentucky	32.23	7	29.92	6	30.47	11
Louisiana	14.37	39	13.65	39	17.40	37
Maine	26.04	15	27.19	12	30.07	13
Maryland	38.74	3	34.47	3	38.21	3
Massachusetts	32.44	6	31.73	4	34.06	5
Michigan	22.04	31	18.44	33	19.85	34
Minnesota	36.84	4	30.99	5	33.62	7
Mississippi	16.84	37	14.58	38	15.48	40
Missouri	24.16	21	21.06	27	24.29	27
Montana	25.82	16	21.36	25	25.36	21
Nebraska	23.70	24	20.62	29	24.30	26
Nevada	-	44	-	44	-	44
New Hampshire	1.15	42	1.16	42	1.43	42
New Jersey	24.03	22	22.40	21	25.26	22
New Mexico	17.37	36	15.06	37	18.83	36
New York	48.08	1	44.11	1	45.59	1
North Carolina	27.76	10	27.86	10	31.01	8
North Dakota	8.83	41	13.15	40	12.86	41
Ohio	25.37	19	29.25	7	34.42	4
Oklahoma	18.15	35	16.14	36	22.33	32
Oregon	40.55	2	37.61	2	43.27	2
Pennsylvania	25.74	17	24.82	16	25.85	18
Rhode Island	23.01	27	21.85	24	24.47	25
South Carolina	19.35	33	18.28	34	20.27	33
South Dakota	-	44	-	44	-	44
Tennessee	1.11	43	0.78	43	0.96	43
Texas	-	44	-	44	-	44
Utah	26.28	14	23.86	18	28.67	15
Vermont	23.12	26	20.33	32	23.63	30
Virginia	27.28	13	24.67	17	27.82	16
Washington	-	44	-	44	-	44
West Virginia	27.31	12	26.26	13	24.87	23
Wisconsin	27.34	11	27.41	11	29.17	14
Wyoming	-	44	-	44	-	44

* US average includes District of Columbia
Source: US Census Bureau, Bureau of Economic Analysis, RIPEC calculations
RI Ranked 27th in FY 2015

Table 16
State and Local Individual Income Tax Collections
Per Capita
Fiscal Years 2016, 2011 and 2006

	FY 2016		FY 2011		FY 2006	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 1,172		\$ 922		\$ 909	
Alabama	\$ 745	36	\$ 607	37	\$ 629	36
Alaska	-	44	-	44	-	44
Arizona	583	40	447	41	557	38
Arkansas	935	31	777	31	724	31
California	2,069	5	1,353	7	1,430	6
Colorado	1,192	16	899	24	919	20
Connecticut	2,103	4	1,807	3	1,647	3
Delaware	1,239	14	1,127	12	1,274	8
Florida	-	44	-	44	-	44
Georgia	1,024	27	789	30	901	21
Hawaii	1,484	9	915	22	1,200	10
Idaho	922	32	744	32	856	25
Illinois	1,073	25	912	23	685	33
Indiana	989	29	952	19	844	26
Iowa	1,172	18	965	18	838	27
Kansas	769	34	942	20	875	23
Kentucky	1,275	13	1,039	15	938	18
Louisiana	614	38	529	39	546	39
Maine	1,169	21	1,070	14	1,038	15
Maryland	2,285	2	1,817	2	1,761	2
Massachusetts	2,124	3	1,767	4	1,637	4
Michigan	988	30	691	33	666	34
Minnesota	1,957	6	1,409	6	1,341	7
Mississippi	603	39	470	40	432	40
Missouri	1,056	26	807	29	833	28
Montana	1,149	22	820	28	818	29
Nebraska	1,185	17	941	21	877	22
Nevada	-	44	-	44	-	44
New Hampshire	66	42	57	42	62	42
New Jersey	1,491	8	1,206	8	1,214	9
New Mexico	677	37	531	38	582	37
New York	2,932	1	2,294	1	2,018	1
North Carolina	1,199	15	1,031	16	1,088	13
North Dakota	465	41	642	34	427	41
Ohio	1,148	23	1,146	10	1,180	12
Oklahoma	768	35	634	35	777	30
Oregon	1,915	7	1,432	5	1,533	5
Pennsylvania	1,322	11	1,099	13	990	16
Rhode Island	1,171	19	974	17	955	17
South Carolina	791	33	627	36	639	35
South Dakota	-	44	-	44	-	44
Tennessee	49	43	30	43	32	43
Texas	-	44	-	44	-	44
Utah	1,131	24	828	27	927	19
Vermont	1,169	20	888	26	873	24
Virginia	1,463	10	1,188	9	1,197	11
Washington	-	44	-	44	-	44
West Virginia	1,003	28	898	25	713	32
Wisconsin	1,300	12	1,130	11	1,065	14
Wyoming	-	44	-	44	-	44

* US average includes District of Columbia
Source: US Census Bureau, Bureau of Economic Analysis, RIPEC calculations
RI Ranked 21st in FY 2015

Table 17
State and Local Corporate Income Tax Collections,
Per \$1,000 of Personal Income
Fiscal Years 2016, 2011 and 2006

	FY 2016		FY 2011		FY 2006	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 3.37		\$ 3.64		\$ 4.67	
Alabama	\$ 1.97	39	\$ 1.80	39	\$ 3.86	30
Alaska	5.12	7	19.18	1	29.76	1
Arizona	2.03	36	2.48	30	4.26	23
Arkansas	3.79	14	3.79	18	4.44	19
California	4.38	11	5.53	5	6.80	7
Colorado	2.16	34	1.72	40	2.42	43
Connecticut	2.88	21	3.99	16	3.33	35
Delaware	7.05	3	7.42	4	8.39	6
Florida	2.38	30	2.44	31	3.45	34
Georgia	2.23	32	1.86	37	2.81	39
Hawaii	1.49	42	1.13	43	2.92	37
Idaho	2.78	23	3.21	23	4.31	21
Illinois	5.00	8	4.94	7	4.71	16
Indiana	3.58	17	2.93	26	5.00	15
Iowa	2.60	26	1.99	35	2.78	40
Kansas	2.84	22	2.02	34	3.90	29
Kentucky	4.51	9	4.14	13	8.68	5
Louisiana	0.86	44	1.12	44	3.52	33
Maine	2.31	31	4.00	15	4.13	24
Maryland	3.19	19	2.54	29	3.29	36
Massachusetts	5.25	5	5.28	6	6.04	9
Michigan	2.02	37	1.97	36	5.59	12
Minnesota	5.20	6	4.16	12	5.25	13
Mississippi	4.33	12	3.63	19	3.91	28
Missouri	1.52	41	1.69	41	1.83	46
Montana	2.60	25	3.26	22	5.07	14
Nebraska	3.25	18	1.86	38	4.13	25
Nevada	-	47	-	47	-	47
New Hampshire	9.18	1	7.92	3	9.57	4
New Jersey	4.01	13	4.68	10	6.03	10
New Mexico	1.40	43	3.16	24	6.32	8
New York	8.78	2	10.07	2	10.68	2
North Carolina	2.46	29	3.08	25	4.28	22
North Dakota	2.59	28	4.88	8	5.60	11
Ohio	0.57	46	0.75	45	2.90	38
Oklahoma	1.99	38	2.40	32	2.47	42
Oregon	3.64	15	3.54	21	3.83	31
Pennsylvania	4.44	10	4.05	14	4.44	18
Rhode Island	2.69	24	2.78	27	4.08	26
South Carolina	2.20	33	1.36	42	2.21	45
South Dakota	0.78	45	0.42	46	2.25	44
Tennessee	5.27	4	4.42	11	4.61	17
Texas	-	47	-	47	-	47
Utah	2.60	27	2.57	28	4.38	20
Vermont	3.11	20	3.84	17	3.75	32
Virginia	1.68	40	2.07	33	2.65	41
Washington	-	47	-	47	-	47
West Virginia	2.14	35	4.84	9	10.22	3
Wisconsin	3.60	16	3.63	20	3.99	27
Wyoming	-	47	-	47	-	47

* US average includes District of Columbia
Source: US Census Bureau, Bureau of Economic Analysis, RIPEC calculations
RI Ranked 22nd in FY 2015

Table 18
State and Local Corporate Income Tax Collections,
Per Capita
Fiscal Years 2016, 2011 and 2006

	FY 2016		FY 2011		FY 2006	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 169.01		\$ 156.53		\$ 179.62	
Alabama	\$ 77.65	40	\$ 62.93	41	\$ 122.27	34
Alaska	287.61	5	1,009.41	1	1,231.98	1
Arizona	83.88	38	87.44	33	152.42	21
Arkansas	151.28	21	128.99	21	132.51	33
California	253.69	8	257.55	6	287.94	8
Colorado	115.08	27	75.97	37	98.81	41
Connecticut	200.19	12	255.02	7	181.07	15
Delaware	342.86	4	328.22	4	349.73	4
Florida	112.11	29	99.22	30	134.84	32
Georgia	96.18	33	69.02	39	99.79	39
Hawaii	75.84	41	49.76	42	114.55	35
Idaho	114.59	28	108.35	28	138.84	29
Illinois	261.81	7	218.47	10	190.35	12
Indiana	156.47	19	110.51	27	166.26	17
Iowa	120.85	25	82.05	36	96.13	42
Kansas	134.86	24	86.24	34	138.88	28
Kentucky	178.34	14	143.94	18	267.01	9
Louisiana	36.73	45	43.29	44	110.60	37
Maine	103.55	32	157.43	16	142.57	26
Maryland	188.15	13	134.04	20	151.43	22
Massachusetts	343.52	3	294.23	5	290.34	6
Michigan	90.56	34	73.79	38	187.66	13
Minnesota	276.42	6	188.99	11	209.37	10
Mississippi	155.13	20	117.14	24	109.08	38
Missouri	66.60	42	64.62	40	62.81	46
Montana	115.69	26	125.17	22	163.47	18
Nebraska	162.48	17	84.67	35	148.91	24
Nevada	-	47	-	47	-	47
New Hampshire	526.44	2	393.72	3	417.90	3
New Jersey	248.83	9	251.76	8	289.93	7
New Mexico	54.72	43	111.30	26	195.20	11
New York	535.56	1	523.95	2	472.82	2
North Carolina	106.21	31	114.06	25	150.25	23
North Dakota	136.54	23	238.16	9	185.91	14
Ohio	25.64	46	29.49	45	99.58	40
Oklahoma	83.95	37	94.15	31	85.78	43
Oregon	171.93	15	134.78	19	135.70	31
Pennsylvania	228.01	11	179.25	12	170.04	16
Rhode Island	136.63	22	124.05	23	159.06	19
South Carolina	90.03	35	46.61	43	69.49	45
South Dakota	38.27	44	18.63	46	79.78	44
Tennessee	233.46	10	168.12	13	154.96	20
Texas	-	47	-	47	-	47
Utah	111.68	30	89.24	32	141.65	27
Vermont	157.47	18	167.90	14	138.57	30
Virginia	89.96	36	99.49	29	113.94	36
Washington	-	47	-	47	-	47
West Virginia	78.64	39	165.71	15	292.79	5
Wisconsin	171.32	16	149.49	17	145.72	25
Wyoming	-	47	-	47	-	47

* US average includes District of Columbia
Source: US Census Bureau, Bureau of Economic Analysis, RIPEC calculations
RI Ranked 21st in FY 2015

Table 19
Charges and Misc. General Revenues
Per \$1,000 of Personal Income
Fiscal Years 2016, 2011 and 2006

	FY 2016		FY 2011		FY 2006	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 44.58		\$ 47.03		\$ 47.38	
Alabama	\$ 63.04	7	\$ 68.46	5	\$ 63.03	8
Alaska	116.93	1	136.10	1	179.39	1
Arizona	37.90	41	40.77	41	36.98	46
Arkansas	43.38	31	47.25	27	47.33	25
California	45.65	25	47.14	28	47.76	23
Colorado	46.61	23	53.42	18	53.34	18
Connecticut	21.06	50	21.46	50	23.41	50
Delaware	61.38	8	73.02	4	67.13	6
Florida	47.48	22	54.24	16	47.72	24
Georgia	37.56	42	44.88	35	42.95	41
Hawaii	53.32	14	49.50	25	44.47	34
Idaho	41.97	33	57.49	13	52.00	19
Illinois	31.04	48	35.48	47	37.92	45
Indiana	50.49	18	52.53	20	73.38	3
Iowa	63.08	6	59.80	11	57.32	13
Kansas	56.88	12	53.90	17	44.59	33
Kentucky	44.01	30	51.45	21	46.73	29
Louisiana	48.69	20	59.08	12	54.13	16
Maine	34.03	44	38.27	44	44.60	32
Maryland	29.27	49	31.42	49	31.67	49
Massachusetts	33.93	45	36.07	45	38.41	44
Michigan	51.43	16	54.44	15	54.69	15
Minnesota	43.08	32	47.07	29	47.21	26
Mississippi	65.97	5	64.53	7	57.39	12
Missouri	44.27	29	44.94	34	43.37	39
Montana	39.56	38	48.69	26	55.37	14
Nebraska	45.25	26	45.59	32	53.74	17
Nevada	35.47	43	40.49	42	44.05	37
New Hampshire	31.73	47	35.82	46	33.89	48
New Jersey	32.65	46	34.64	48	34.61	47
New Mexico	66.84	4	66.00	6	72.24	4
New York	44.99	28	45.87	31	50.13	22
North Carolina	51.29	17	55.79	14	45.68	31
North Dakota	55.51	13	52.55	19	59.54	11
Ohio	49.07	19	49.53	24	50.16	21
Oklahoma	51.62	15	50.39	22	46.84	28
Oregon	61.25	10	60.27	10	60.66	10
Pennsylvania	39.82	37	41.28	40	42.62	42
Rhode Island	41.46	35	46.06	30	38.96	43
South Carolina	73.31	3	80.23	3	71.84	5
South Dakota	40.18	36	39.17	43	44.08	36
Tennessee	39.27	39	43.79	37	50.43	20
Texas	41.85	34	41.59	39	46.46	30
Utah	58.79	11	62.93	8	62.86	9
Vermont	38.70	40	44.13	36	43.75	38
Virginia	45.74	24	43.75	38	43.19	40
Washington	47.51	21	50.37	23	47.06	27
West Virginia	61.30	9	61.06	9	65.16	7
Wisconsin	45.01	27	45.52	33	44.17	35
Wyoming	83.68	2	91.64	2	81.79	2

* US average includes District of Columbia

Source: US Census Bureau, Bureau of Economic Analysis, RIPEC calculations
 RI Ranked 32nd in FY 2015

Table 20
Charges and Misc. General Revenues
Per Capita
Fiscal Years 2016, 2011 and 2006

	FY 2016		FY 2011		FY 2006	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 2,238		\$ 2,025		\$ 1,823	
Alabama	\$ 2,482	15	\$ 2,399	7	\$ 1,999	12
Alaska	6,569	1	7,163	1	7,425	1
Arizona	1,565	48	1,437	49	1,324	49
Arkansas	1,732	43	1,606	45	1,413	48
California	2,642	12	2,196	16	2,023	11
Colorado	2,481	16	2,355	9	2,174	8
Connecticut	1,462	50	1,373	50	1,272	50
Delaware	2,985	4	3,230	3	2,798	3
Florida	2,233	23	2,205	15	1,867	19
Georgia	1,619	46	1,661	43	1,525	42
Hawaii	2,716	9	2,175	18	1,747	25
Idaho	1,732	42	1,941	30	1,675	29
Illinois	1,625	45	1,570	47	1,531	41
Indiana	2,209	27	1,979	29	2,440	4
Iowa	2,936	5	2,462	6	1,981	13
Kansas	2,704	10	2,306	11	1,589	38
Kentucky	1,742	40	1,788	37	1,438	47
Louisiana	2,080	31	2,290	13	1,700	27
Maine	1,527	49	1,506	48	1,540	40
Maryland	1,726	44	1,657	44	1,459	46
Massachusetts	2,222	24	2,008	27	1,846	21
Michigan	2,305	19	2,041	26	1,836	22
Minnesota	2,289	20	2,140	19	1,882	17
Mississippi	2,363	18	2,082	22	1,601	37
Missouri	1,936	37	1,721	41	1,486	44
Montana	1,760	39	1,871	34	1,786	24
Nebraska	2,264	21	2,080	23	1,940	15
Nevada	1,609	47	1,576	46	1,818	23
New Hampshire	1,819	38	1,780	38	1,480	45
New Jersey	2,026	33	1,865	35	1,664	31
New Mexico	2,606	13	2,328	10	2,232	6
New York	2,743	8	2,386	8	2,219	7
North Carolina	2,215	26	2,064	24	1,602	36
North Dakota	2,924	6	2,566	5	1,975	14
Ohio	2,220	25	1,940	31	1,720	26
Oklahoma	2,183	28	1,981	28	1,629	33
Oregon	2,892	7	2,294	12	2,149	9
Pennsylvania	2,046	32	1,827	36	1,632	32
Rhode Island	2,110	30	2,053	25	1,520	43
South Carolina	2,996	3	2,753	4	2,264	5
South Dakota	1,966	34	1,758	39	1,563	39
Tennessee	1,740	41	1,666	42	1,693	28
Texas	1,963	35	1,743	40	1,673	30
Utah	2,529	14	2,184	17	2,032	10
Vermont	1,956	36	1,928	32	1,616	34
Virginia	2,453	17	2,106	20	1,859	20
Washington	2,685	11	2,271	14	1,929	16
West Virginia	2,252	22	2,089	21	1,868	18
Wisconsin	2,140	29	1,876	33	1,613	35
Wyoming	4,631	2	4,616	2	3,591	2

* US average includes District of Columbia

Source: US Census Bureau, Bureau of Economic Analysis, RIPEC calculations
 RI Ranked 27th in FY 2015

Table 21
All State and Local Tax Collections,
Charges and Misc. General Revenues
Per \$1,000 of Personal Income
Fiscal Years 2016, 2011 and 2006

	FY 2016		FY 2011		FY 2006	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 144	-	\$ 148	-	\$ 153	-
Alabama	\$ 145	23	\$ 151	23	\$ 151	28
Alaska	185	2	329	1	312	1
Arizona	126	44	136	39	139	40
Arkansas	143	25	147	27	153	25
California	151	16	155	17	160	18
Colorado	135	34	145	32	145	36
Connecticut	125	45	123	48	128	48
Delaware	160	10	171	5	170	8
Florida	123	47	138	37	148	32
Georgia	123	46	132	42	141	38
Hawaii	180	5	162	9	167	11
Idaho	129	42	147	30	150	30
Illinois	139	31	141	33	140	39
Indiana	139	30	147	28	181	5
Iowa	168	6	161	11	157	21
Kansas	152	15	150	24	151	26
Kentucky	141	28	148	26	150	29
Louisiana	140	29	154	18	164	13
Maine	151	18	154	20	167	9
Maryland	132	37	127	46	131	47
Massachusetts	133	36	134	40	138	43
Michigan	143	26	153	21	161	16
Minnesota	159	11	158	14	157	22
Mississippi	167	8	162	10	158	19
Missouri	129	41	130	43	135	46
Montana	126	43	140	36	155	23
Nebraska	148	20	141	34	161	17
Nevada	132	38	138	38	141	37
New Hampshire	116	49	116	49	114	50
New Jersey	141	27	147	29	148	31
New Mexico	167	9	166	8	189	4
New York	192	1	190	4	195	3
North Carolina	143	24	152	22	146	33
North Dakota	181	4	197	3	170	7
Ohio	148	19	150	25	162	15
Oklahoma	134	35	133	41	138	42
Oregon	158	13	157	15	158	20
Pennsylvania	138	33	141	35	146	34
Rhode Island	151	17	154	19	151	27
South Carolina	159	12	167	7	164	12
South Dakota	121	48	113	50	125	49
Tennessee	115	50	123	47	136	44
Texas	129	40	128	45	139	41
Utah	148	21	159	12	167	10
Vermont	155	14	159	13	164	14
Virginia	131	39	128	44	136	45
Washington	138	32	145	31	145	35
West Virginia	167	7	171	6	178	6
Wisconsin	146	22	156	16	154	24
Wyoming	184	3	221	2	221	2

* US average includes District of Columbia
Source: US Census Bureau, Bureau of Economic Analysis, RIPEC calculations
RI Ranked 15th in FY 2015

Table 22
All State and Local Tax Collections,
Charges and Misc. General Revenues
Per Capita
Fiscal Years 2016, 2011 and 2006

	FY 2016		FY 2011		FY 2006	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 7,220	-	\$ 6,370	-	\$ 5,903	-
Alabama	\$ 5,692	42	\$ 5,301	40	\$ 4,790	44
Alaska	10,400	2	17,317	1	12,920	1
Arizona	5,203	49	4,804	49	4,971	40
Arkansas	5,706	41	5,014	45	4,556	48
California	8,761	6	7,230	9	6,770	7
Colorado	7,179	21	6,393	20	5,905	15
Connecticut	8,670	9	7,869	6	6,939	6
Delaware	7,786	14	7,566	7	7,079	5
Florida	5,778	40	5,621	33	5,769	22
Georgia	5,319	47	4,894	48	4,993	38
Hawaii	9,194	5	7,126	11	6,542	9
Idaho	5,311	48	4,957	47	4,824	42
Illinois	7,268	19	6,251	21	5,653	23
Indiana	6,095	34	5,550	35	6,004	13
Iowa	7,840	12	6,631	15	5,440	29
Kansas	7,201	20	6,425	17	5,394	32
Kentucky	5,577	46	5,153	43	4,623	46
Louisiana	5,980	36	5,962	26	5,158	34
Maine	6,763	25	6,047	24	5,782	21
Maryland	7,777	15	6,675	14	6,057	11
Massachusetts	8,719	8	7,468	8	6,631	8
Michigan	6,393	30	5,725	31	5,420	30
Minnesota	8,426	10	7,191	10	6,272	10
Mississippi	5,976	37	5,216	42	4,416	50
Missouri	5,629	44	4,980	46	4,640	45
Montana	5,622	45	5,372	37	4,997	37
Nebraska	7,389	18	6,424	18	5,826	20
Nevada	5,969	38	5,371	38	5,832	19
New Hampshire	6,654	27	5,780	30	4,959	41
New Jersey	8,749	7	7,910	5	7,132	4
New Mexico	6,503	28	5,846	29	5,841	17
New York	11,707	1	9,866	3	8,654	3
North Carolina	6,179	32	5,618	34	5,136	35
North Dakota	9,560	4	9,607	4	5,640	24
Ohio	6,700	26	5,880	27	5,570	28
Oklahoma	5,656	43	5,219	41	4,799	43
Oregon	7,478	17	5,990	25	5,601	26
Pennsylvania	7,102	22	6,227	22	5,574	27
Rhode Island	7,680	16	6,848	13	5,901	16
South Carolina	6,478	29	5,718	32	5,184	33
South Dakota	5,939	39	5,069	44	4,449	49
Tennessee	5,092	50	4,680	50	4,573	47
Texas	6,049	35	5,361	39	4,992	39
Utah	6,348	31	5,521	36	5,398	31
Vermont	7,850	11	6,944	12	6,048	12
Virginia	7,039	23	6,158	23	5,839	18
Washington	7,826	13	6,542	16	5,947	14
West Virginia	6,145	33	5,850	28	5,093	36
Wisconsin	6,920	24	6,418	19	5,632	25
Wyoming	10,164	3	11,125	2	9,693	2

* US average includes District of Columbia
Source: US Census Bureau, Bureau of Economic Analysis, RIPEC calculations
RI Ranked 15th in FY 2015

Table 23
Social Insurance Trust, Liquor
Store and Utility Revenues
Per \$1,000 of Personal Income
Fiscal Years 2016, 2011 and 2006

	FY 2016		FY 2011		FY 2006	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 24.43		\$ 61.78		\$ 47.89	
Alabama	\$ 41.41	2	\$ 37.05	48	\$ 42.55	26
Alaska	20.25	28	69.93	11	80.53	2
Arizona	30.62	10	65.08	14	43.15	23
Arkansas	17.59	41	63.68	16	43.32	22
California	31.10	9	100.90	2	73.45	3
Colorado	23.07	21	50.68	33	45.13	18
Connecticut	11.75	50	31.48	50	24.19	49
Delaware	13.21	46	58.66	23	35.48	36
Florida	15.64	44	55.26	29	37.89	33
Georgia	19.39	35	57.52	25	29.97	42
Hawaii	12.92	47	50.84	32	30.15	41
Idaho	21.98	22	62.86	17	43.33	21
Illinois	19.05	36	58.24	24	40.38	30
Indiana	17.92	39	39.21	46	25.02	48
Iowa	26.06	18	55.53	28	40.99	29
Kansas	19.67	30	41.08	41	33.48	39
Kentucky	20.25	27	60.65	21	37.56	35
Louisiana	19.79	29	48.47	35	42.91	25
Maine	13.59	45	47.71	36	25.66	46
Maryland	12.18	49	38.44	47	25.36	47
Massachusetts	21.03	26	47.59	37	46.57	14
Michigan	29.38	11	41.10	40	45.88	16
Minnesota	19.48	33	61.60	20	46.32	15
Mississippi	26.11	17	70.00	10	46.83	13
Missouri	25.71	19	64.63	15	43.89	20
Montana	21.70	24	60.15	22	42.52	27
Nebraska	56.62	1	76.01	5	64.47	7
Nevada	31.60	8	76.68	4	37.71	34
New Hampshire	19.05	37	36.95	49	22.73	50
New Jersey	12.72	48	42.94	39	29.07	43
New Mexico	32.53	7	75.60	6	51.58	9
New York	27.95	14	72.40	8	66.85	5
North Carolina	21.60	25	62.65	18	33.67	38
North Dakota	21.89	23	39.36	45	38.69	32
Ohio	26.52	16	84.22	3	67.38	4
Oklahoma	19.54	32	51.09	31	35.35	37
Oregon	32.99	5	104.68	1	82.56	1
Pennsylvania	23.09	20	48.55	34	45.26	17
Rhode Island	19.39	34	55.99	27	41.61	28
South Carolina	29.32	12	66.22	12	43.08	24
South Dakota	16.19	42	61.84	19	44.56	19
Tennessee	39.39	3	72.81	7	55.61	8
Texas	27.12	15	40.60	43	39.42	31
Utah	29.25	13	52.76	30	50.21	10
Vermont	19.57	31	40.67	42	27.02	44
Virginia	18.59	38	40.20	44	31.78	40
Washington	34.74	4	71.89	9	66.40	6
West Virginia	15.81	43	46.48	38	26.28	45
Wisconsin	17.85	40	65.78	13	47.40	12
Wyoming	32.67	6	57.34	26	47.54	11

* US average includes District of Columbia

Source: US Census Bureau, Bureau of Economic Analysis, RIPEC calculations
 RI Ranked 40th in FY 2015

Table 24
Social Insurance Trust, Liquor
Store and Utility Revenues
Per Capita
Fiscal Years 2016, 2011 and 2006

	FY 2016		FY 2011		FY 2006	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 1,226		\$ 2,659		\$ 1,843	
Alabama	\$ 1,630	7	\$ 1,298	50	\$ 1,349	33
Alaska	1,137	22	3,681	4	3,333	1
Arizona	1,265	14	2,294	23	1,545	21
Arkansas	702	46	2,165	30	1,293	37
California	1,800	4	4,699	1	3,112	2
Colorado	1,228	16	2,234	28	1,840	12
Connecticut	816	39	2,014	36	1,315	35
Delaware	643	48	2,595	16	1,479	25
Florida	735	44	2,247	27	1,482	24
Georgia	836	37	2,130	32	1,064	45
Hawaii	658	47	2,234	29	1,184	41
Idaho	907	34	2,122	33	1,396	29
Illinois	998	26	2,577	17	1,631	15
Indiana	784	43	1,477	49	832	49
Iowa	1,213	17	2,286	24	1,417	27
Kansas	935	32	1,758	45	1,193	40
Kentucky	802	40	2,107	34	1,156	44
Louisiana	845	36	1,879	40	1,348	34
Maine	610	49	1,878	41	886	48
Maryland	718	45	2,027	35	1,169	43
Massachusetts	1,377	10	2,650	15	2,238	8
Michigan	1,317	11	1,540	48	1,540	22
Minnesota	1,035	25	2,801	10	1,847	11
Mississippi	935	31	2,259	26	1,307	36
Missouri	1,124	23	2,475	19	1,504	23
Montana	966	30	2,311	22	1,372	30
Nebraska	2,833	1	3,467	5	2,327	6
Nevada	1,433	9	2,984	8	1,557	20
New Hampshire	1,092	24	1,837	42	993	47
New Jersey	789	42	2,311	21	1,398	28
New Mexico	1,268	13	2,666	14	1,594	18
New York	1,704	6	3,766	3	2,960	3
North Carolina	933	33	2,318	20	1,181	42
North Dakota	1,153	21	1,922	39	1,283	38
Ohio	1,200	18	3,298	6	2,311	7
Oklahoma	826	38	2,008	37	1,229	39
Oregon	1,557	8	3,985	2	2,924	4
Pennsylvania	1,186	20	2,149	31	1,733	13
Rhode Island	987	29	2,495	18	1,623	16
South Carolina	1,198	19	2,272	25	1,358	32
South Dakota	792	41	2,775	11	1,580	19
Tennessee	1,746	5	2,769	12	1,867	10
Texas	1,272	12	1,702	46	1,419	26
Utah	1,258	15	1,831	43	1,623	17
Vermont	989	28	1,777	44	998	46
Virginia	997	27	1,935	38	1,368	31
Washington	1,963	2	3,241	7	2,722	5
West Virginia	581	50	1,590	47	753	50
Wisconsin	849	35	2,711	13	1,730	14
Wyoming	1,808	3	2,888	9	2,087	9

* US average includes District of Columbia

Source: US Census Bureau, Bureau of Economic Analysis, RIPEC calculations
 RI Ranked 36th in FY 2015

Table 25
State Population
Fiscal Years 2016, 2011 and 2006

	FY 2016		FY 2011		FY 2006	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	321,039,839		309,338,421		295,516,599	
Alabama	4,850,858	24	4,785,579	23	4,569,805	24
Alaska	737,979	48	714,015	47	666,946	47
Arizona	6,802,262	14	6,407,002	16	5,839,077	17
Arkansas	2,975,626	33	2,921,737	32	2,781,097	32
California	39,032,444	1	37,327,690	1	35,827,943	1
Colorado	5,440,445	22	5,048,029	22	4,631,888	22
Connecticut	3,593,862	29	3,580,171	29	3,506,956	29
Delaware	944,107	45	899,712	45	845,150	45
Florida	20,268,567	3	18,846,461	4	17,842,038	4
Georgia	10,199,533	8	9,712,696	9	8,925,922	9
Hawaii	1,426,320	40	1,363,817	40	1,292,729	42
Idaho	1,649,324	39	1,570,912	39	1,428,241	39
Illinois	12,862,051	5	12,841,196	5	12,609,903	5
Indiana	6,610,596	16	6,490,029	15	6,278,616	14
Iowa	3,118,473	30	3,050,223	30	2,964,454	30
Kansas	2,905,789	34	2,858,403	33	2,745,299	33
Kentucky	4,422,057	26	4,347,948	26	4,182,742	26
Louisiana	4,671,211	25	4,544,871	25	4,576,628	23
Maine	1,327,787	42	1,327,568	41	1,318,787	40
Maryland	6,000,561	19	5,788,099	19	5,592,379	19
Massachusetts	6,794,002	15	6,564,943	14	6,403,290	13
Michigan	9,918,170	10	9,876,731	8	10,051,137	8
Minnesota	5,483,238	21	5,310,711	21	5,119,598	21
Mississippi	2,985,297	31	2,970,437	31	2,905,943	31
Missouri	6,072,640	18	5,995,681	18	5,790,300	18
Montana	1,028,317	44	990,507	44	940,102	44
Nebraska	1,893,564	37	1,829,956	38	1,761,497	38
Nevada	2,883,057	35	2,702,797	35	2,432,143	35
New Hampshire	1,330,134	41	1,316,700	42	1,298,492	41
New Jersey	8,960,001	11	8,803,708	11	8,651,974	11
New Mexico	2,082,264	36	2,064,607	36	1,932,274	36
New York	19,819,347	4	19,405,185	3	19,132,610	3
North Carolina	10,041,769	9	9,574,247	10	8,705,407	10
North Dakota	754,859	47	674,518	48	646,089	48
Ohio	11,606,027	7	11,539,282	7	11,463,320	7
Oklahoma	3,904,353	28	3,759,529	28	3,548,597	28
Oregon	4,016,537	27	3,837,073	27	3,613,202	27
Pennsylvania	12,791,124	6	12,711,063	6	12,449,990	6
Rhode Island	1,055,916	43	1,053,169	43	1,067,916	43
South Carolina	4,892,423	23	4,635,834	24	4,270,150	25
South Dakota	854,036	46	816,227	46	775,493	46
Tennessee	6,590,726	17	6,355,882	17	5,991,057	16
Texas	27,454,880	2	25,241,648	2	22,778,123	2
Utah	2,984,917	32	2,775,260	34	2,457,719	34
Vermont	624,455	49	625,842	49	621,215	49
Virginia	8,366,767	12	8,025,206	12	7,577,105	12
Washington	7,152,818	13	6,741,386	13	6,257,305	15
West Virginia	1,839,767	38	1,854,315	37	1,820,492	37
Wisconsin	5,759,744	20	5,690,403	20	5,546,166	20
Wyoming	586,102	50	564,376	50	514,157	50

* US total includes District of Columbia

Note: Population estimates as of July 1 of the first calendar year in the fiscal year.

Source: US Bureau of the Census, the Bureau of Economic Analysis, RIPEC calculations
 Rhode Island Ranked 43rd in FY 2015

Table 26
Personal Income
Per Capita
Fiscal Years 2016, 2011 and 2006

	FY 2016		FY 2011		FY 2006	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 50,198		\$ 43,045		\$ 38,484	
Alabama	\$ 39,373	47	\$ 35,038	43	\$ 31,711	43
Alaska	56,182	9	52,633	5	41,393	11
Arizona	41,308	42	35,251	42	35,795	25
Arkansas	39,914	45	33,996	48	29,852	48
California	57,886	6	46,572	11	42,366	9
Colorado	53,235	12	44,091	20	40,762	14
Connecticut	69,428	1	63,979	1	54,345	1
Delaware	48,635	22	44,233	19	41,680	10
Florida	47,031	26	40,654	27	39,114	18
Georgia	43,098	38	37,021	39	35,501	27
Hawaii	50,935	17	43,937	21	39,276	17
Idaho	41,262	43	33,765	49	32,209	42
Illinois	52,366	15	44,245	18	40,387	15
Indiana	43,743	35	37,681	37	33,257	38
Iowa	46,547	28	41,173	26	34,559	32
Kansas	47,528	24	42,784	23	35,636	26
Kentucky	39,577	46	34,745	44	30,773	47
Louisiana	42,718	40	38,763	32	31,410	45
Maine	44,870	31	39,362	28	34,523	33
Maryland	58,974	5	52,725	4	46,083	4
Massachusetts	65,471	2	55,679	2	48,063	3
Michigan	44,820	32	37,480	38	33,574	37
Minnesota	53,137	13	45,462	13	39,871	16
Mississippi	35,814	50	32,266	50	27,898	50
Missouri	43,720	36	38,302	34	34,273	35
Montana	44,487	33	38,417	33	32,255	41
Nebraska	50,028	20	45,615	12	36,091	23
Nevada	45,354	29	38,917	31	41,273	12
New Hampshire	57,323	7	49,703	8	43,676	7
New Jersey	62,032	3	53,831	3	48,079	2
New Mexico	38,989	48	35,271	41	30,897	46
New York	60,968	4	52,012	6	44,270	5
North Carolina	43,196	37	37,005	40	35,074	30
North Dakota	52,680	14	48,825	9	33,175	39
Ohio	45,240	30	39,162	30	34,293	34
Oklahoma	42,288	41	39,308	29	34,778	31
Oregon	47,216	25	38,071	35	35,418	29
Pennsylvania	51,377	16	44,262	17	38,301	20
Rhode Island	50,886	18	44,564	16	39,009	19
South Carolina	40,868	44	34,318	46	31,516	44
South Dakota	48,931	21	44,885	15	35,466	28
Tennessee	44,323	34	38,039	36	33,578	36
Texas	46,902	27	41,916	24	36,002	24
Utah	43,019	39	34,704	45	32,322	40
Vermont	50,559	19	43,702	22	36,929	21
Virginia	53,627	11	48,136	10	43,047	8
Washington	56,514	8	45,086	14	40,995	13
West Virginia	36,734	49	34,217	47	28,662	49
Wisconsin	47,535	23	41,223	25	36,503	22
Wyoming	55,339	10	50,368	7	43,907	6

* US average includes District of Columbia

NOTE: Personal income based on average of the four quarterly estimates during each fiscal year.

Source: US Bureau of the Census, the Bureau of Economic Analysis, RIPEC calculations

Rhode Island Ranked 17th in FY 2015