

How Rhode Island Revenues Compare

2019 Edition



RIPEC

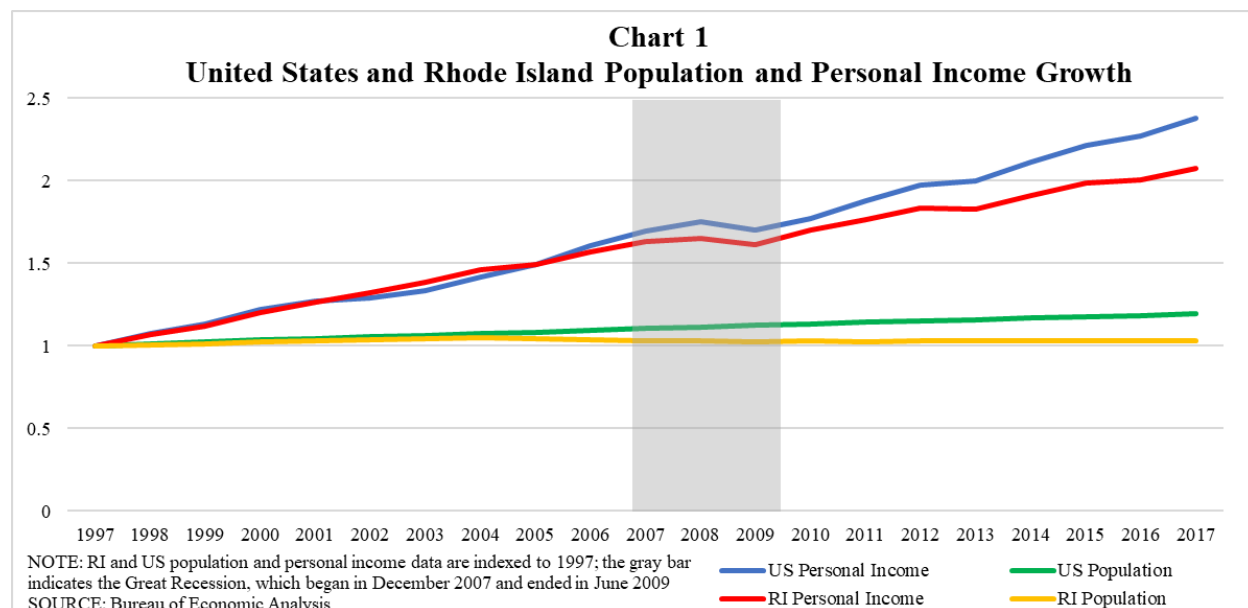
December 2019

I. Introduction

Uniform and dependable revenue information is needed to accurately analyze state and local government revenues. 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) 2007, 2012, and 2017. In order to provide historical context, this report typically compares data from the most recent FY with data from one decade prior.

RIPEC’s report, *How Rhode Island Compares – State and Local Revenues, 2019 Edition*, provides details on state and local government revenues for FY 2017, 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) and the personal income level of the state (per \$1,000 of personal income).

When using these measurements, it is important to consider that the pace of growth in personal income has greatly exceeded population growth in both Rhode Island and the United States in the last ten years. In consequence, revenues may increase on a per capita basis while decreasing on a personal income basis between two points in time. This is particularly likely when comparing FY 2007 to FY 2017, because the onset of the Great Recession became apparent in Rhode Island during the former and the latter is typified by economic growth. Chart 1 displays this phenomenon, indexing population and personal income for both the nation and the Ocean State to 1997 and highlighting a corresponding dip in personal income during the Recession.¹



¹ In 1997, Rhode Island’s population was 1.03 million and the United States’ population was 272.65 million. Rhode Island generated \$26,634 million in personal income in 1997 and the United States generated \$7,086,935 million in personal income that same year.

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.²

How Rhode Island Compares – State and Local Revenues, 2019 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 18 tables of revenue data for FY 2007, 2012, and 2017 on a per \$1,000 of personal income basis and a per capita basis, as well as two tables with population and personal income per capita data for FY 2007, 2012, and 2017.

² Prior to 2019, the Bureau of Economic Analysis reported personal income data by thousands, but with the release of its 2017 data set, the Bureau began to report personal income data by millions. To ensure consistency with previous editions of *How Rhode Island Compares – State and Local Revenues*, RIPEC has converted these data to thousands.

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 2017 ranked 26th highest in the country as a share of personal income and 20th highest on a per capita basis. In FY 2007, Rhode Island ranked 20th for total revenue collections per \$1,000 of personal income and 13th per capita. In comparison to the national average, Rhode Island’s total revenues for FY 2017 were 0.6 percent lower per \$1,000 of personal income and 0.4 percent lower on a per capita basis.
- In FY 2017, Rhode Island’s total general revenue collections (total revenues minus insurance trust, liquor store, and utility revenues) were \$194.88 per \$1,000 of personal income, a figure 5.5 percent greater than the national average of \$184.51 and 21st highest in the United States.
- When measured on a per capita basis, Rhode Island’s general revenue collections of \$10,202 were 5.7 percent higher than the national average of \$9,635 and were 18th highest in the country in FY 2017.

Tax Collections per \$1,000 of Personal Income

- In FY 2017, Rhode Island’s total tax collections (a subcategory of general revenues) of \$106.19 per \$1,000 of personal income ranked the state 9th highest in the nation. In comparison, the state ranked 13th highest in the country in FY 2007 (\$110.30 per \$1,000 of personal income).
- Of the six New England states, only Massachusetts (\$96.20) and New Hampshire (\$83.82) had total tax collections below the national average of \$97.77 on a personal income basis in FY 2017.
- Rhode Island’s total tax collections on a personal income basis decreased by 3.7 percent between FY 2007 and 2017, compared to a national decrease of 8.6 percent. Four of six New England states experienced a decrease in this category as well, ranging from a 3.2 percent decrease in Massachusetts to a 6.2 percent decrease in Maine. Connecticut and New Hampshire were the exceptions, with respective increases of 0.1 percent and 3.6 percent between FY 2007 and 2017.
- Rhode Island’s individual income tax collections of \$22.39 per \$1,000 of personal income in FY 2017 were 1.6 percent lower than the national average of \$22.76 per \$1,000 of personal income and the 2nd lowest in New England, behind New Hampshire. Between FY 2007 and FY 2017, individual income tax collections as a share of personal income decreased by 10.5 percent in the Ocean State, compared to a 5.9 percent decrease nationwide.
- New England states relied heavily on property taxes to support state and local governments in FY 2017, with five of the six states (except Massachusetts) ranking in the top ten states

nationally for property tax collections as a share of personal income in both FY 2007 and FY 2017. Property tax collections as a share of personal income increased in every New England state between FY 2007 and FY 2017, despite declining nationally.

- Rhode Island's FY 2017 property tax collections of \$45.95 per \$1,000 of personal income were 38.3 percent higher than the national average of \$31.17. In Rhode Island, property taxes as a share of personal income increased by 1.6 percent between FY 2007 and FY 2017, compared to a decrease of 3.8 percent nationally.
- In contrast to property tax collections, general sales tax collections in New England tend to be lower than the national average when measured on a personal income basis. In FY 2017, every New England state but Maine 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 \$18.01 per \$1,000 of personal income, 24.6 percent lower than the national average of \$23.05.

Tax Collections Per Capita

- Rhode Island's total tax collections of \$5,559 per capita for FY 2017 ranked the state 12th highest in the country and 4th highest in New England.
- Rhode Island's FY 2017 individual income tax collections of \$1,172 per capita were 21st highest in the country but were slightly below the national average of \$1,189. Per capita collections increased at a slower rate in Rhode Island (14.8 percent) than nationally (22.2 percent) between FY 2007 and FY 2017.
- In FY 2017, Rhode Island's property tax collections of \$2,406 per capita ranked 7th highest in the country and 5th highest among New England states. Rhode Island's property tax collections per capita were 38.6 percent higher than the national average of \$1,628. All six New England states ranked in the top ten nationally for property tax collections per capita.
- Between FY 2007 and FY 2017, per capita property tax collections increased by 30.2 percent in Rhode Island, which was greater than the average increase nationwide (24.9 percent) but the slowest increase in New England (behind New Hampshire's increase of 49.5 percent, Massachusetts' increase of 42.1 percent, Maine's increase of 37.4 percent, Vermont's increase of 34.4 percent, and Connecticut's increase of 30.7 percent).
- Rhode Island's FY 2017 general sales tax collections of \$943 per capita were 24.3 percent lower than the national average of \$1,204 per capita, ranking 35th highest nationally and 3rd highest in New England (behind Connecticut's \$1,184 per capita and Maine's \$1,083 per capita).
- Between FY 2007 and FY 2017, Rhode Island's sales tax collections per capita increased by 14.4 percent, which was lower than the national average increase of 19.5 percent and (excluding New Hampshire, which has no sales tax) the slowest increase in New England:

Massachusetts' rate increased 43.8 percent, Connecticut's rate increased 37.4 percent, Maine's rate increased 35.9 percent, and Vermont's rate increased 15.0 percent.

Other Revenues

- Rhode Island's FY 2017 charges and miscellaneous revenue collections (\$41.27 per \$1,000 of personal income and \$2,161 per capita) were the highest in New England as a share of personal income and 2nd highest on a per capita basis. However, Rhode Island's charges and miscellaneous revenue collections were below the national averages of \$44.79 per \$1,000 of personal income and \$2,339 per capita.
- In FY 2017, Maine, Rhode Island, and Vermont each had intergovernmental receipts that were higher than the national average as a share of personal income, while every New England state, except for New Hampshire, had receipts higher than the national average in FY 2017 on a per capita basis.
- Rhode Island's FY 2017 other non-general revenues (including liquor store, utility, and insurance trust revenues) were \$37.02 per \$1,000 of personal income, the 2nd highest in New England after Massachusetts (\$38.30). On a per capita basis, Rhode Island's FY 2017 other non-general revenue collections of \$1,938 were the 3rd highest in the region (behind Massachusetts' \$2,627 per capita, and Connecticut's \$2,429 per capita). However, revenues for most of the New England states, including Rhode Island, remained well below the national average as a share of personal income (\$48.80) and on a per capita basis (\$2,548).

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 the remaining New England states and the national average. Total Rhode Island state and local revenues in FY 2017—including taxes, charges and miscellaneous revenues, intergovernmental revenues, and insurance trust, utility, and liquor store revenues—were \$12.8 billion, an 8.9 percent increase from FY 2016 collections. Nationally, FY 2017 state and local revenue collections totaled \$3.9 trillion, increasing 15.7 percent from FY 2016 collections. In total, Rhode Island’s FY 2017 state and local revenues were the 26th highest in the country as a share of personal income and 20th highest per capita. Between FY 2007 and FY 2017, Rhode Island’s total revenue collections both as a share of personal income and on a per capita basis decreased relative to other states, moving from the 20th and 13th highest in the nation, respectively, in FY 2007 to the 26th and 20th highest in FY 2017.

The Census Bureau categorizes revenues by 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) except for utility, liquor store, and insurance trust revenues. In FY 2017, Rhode Island’s total general revenue collections of \$194.88 per \$1,000 of personal income were the 21st highest in the country and 5.5 percent greater than the national average of \$184.51 per \$1,000 of personal income. When measured on a per capita basis, Rhode Island’s general revenue collections totaled \$10,202, which was the 18th highest nationally and 5.7 percent greater than the national average of \$9,635 per capita.

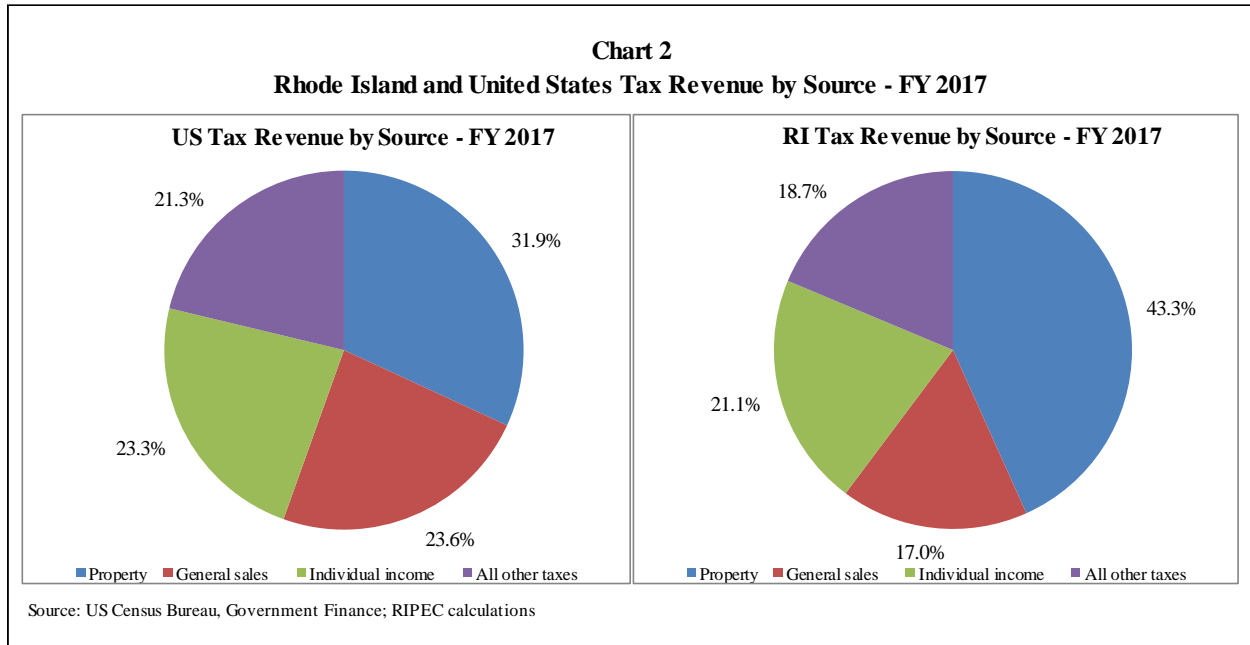
Table 1
State and Local Revenues Per \$1,000 of Personal Income and Per Capita
How Rhode Island Compares to the United States Average - FY 2017

	Per \$1,000 of Personal Income				Per Capita			
	US	RI	Rank	% Difference	US	RI	Rank	% Difference
Tax Revenues								
Property	\$ 31.17	\$ 45.95	4	38.3%	\$ 1,628	\$ 2,406	7	38.6%
Individual Income	22.76	22.39	27	1.6%	1,189	1,172	21	1.4%
General Sales	23.05	18.01	38	24.6%	1,204	943	35	24.3%
Other Taxes	20.78	19.84	29	4.6%	1,085	1,039	25	4.4%
Total State and Local Taxes	\$ 97.77	\$ 106.19	9	8.3%	\$ 5,105	\$ 5,559	12	8.5%
Charges and Misc Revenues	44.79	41.27	34	8.2%	2,339	2,161	29	7.9%
Intergovernmental Revenues	41.95	47.42	21	12.2%	2,191	2,482	18	12.5%
Total General Revenues	\$ 184.51	\$ 194.88	21	5.5%	\$ 9,635	\$ 10,202	18	5.7%
Non General Revenues*	48.80	37.02	40	27.5%	2,548	1,938	36	27.2%
Total Revenues	\$ 233.31	\$ 231.90	26	0.6%	\$ 12,183	\$ 12,140	20	0.4%

* Insurance trust, utility and liquor store revenues

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

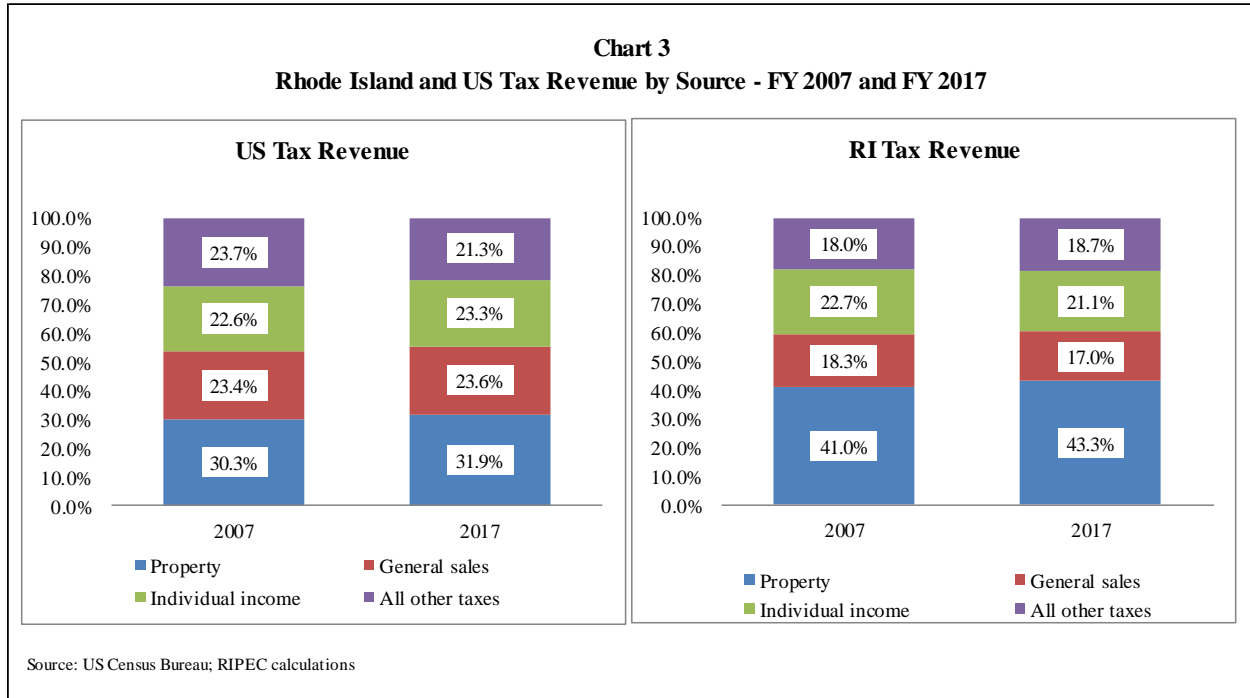
General revenues are divided into three major categories: taxes, charges and miscellaneous revenues, and intergovernmental revenues. Of the three categories, tax revenues comprise the largest portion of general revenues. In FY 2017, Rhode Island’s total tax collections as a share of personal income were \$106.19 per \$1,000 of personal income, 8.3 percent greater than the national average of \$97.77 per \$1,000 of personal income. On a per capita basis, total tax collections in Rhode Island were \$5,559, 8.5 percent greater than the national average of \$5,105. The Ocean State ranked 9th highest in the country when tax collections were measured on a personal income basis and 12th highest when measured on a per capita basis.



In general, property taxes comprise the largest share of total tax collections for the U.S., accounting for 31.9 percent of all FY 2017 state and local tax collections. In Rhode Island, property taxes constitute an even larger share of total tax collections, accounting for 43.3 percent in FY 2017, or 11.4 percentage points greater than the national average. General sales taxes account for a smaller share of Rhode Island tax revenues than the national average (17.0 percent vs. 23.6 percent), as do individual income taxes (21.1 percent vs. 23.3 percent) and other tax collections (18.7 percent vs. 21.3 percent), which include corporate income, selective sales, motor vehicle license, and all other taxes.

Chart 3 displays the percentage of total state and local tax revenue by source of tax revenue in FY 2007 and FY 2017 for Rhode Island and the United States. In FY 2017, property taxes accounted for the largest portion of total tax revenue in Rhode Island (43.3 percent), as well as nationally (31.9 percent). Between FY 2007 and FY 2017, 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 2.3 percentage points over the decade, compared to a 1.6 percentage point increase nationally. Between FY 2007 and FY 2017, individual income tax collections increased as a share of total state and local tax revenue nationally (from 22.6 percent to 23.3 percent) but decreased in Rhode Island (from 22.7 percent to 21.1 percent). General sales tax revenues as a share of tax revenue increased nationally (from 23.4 percent to 23.6 percent) but

decreased in Rhode Island (from 18.3 percent to 17.0 percent). Finally, all other sales taxes increased from FY 2007 to FY 2017 in Rhode Island (from 18.0 percent to 18.7 percent) while the share of tax revenue derived from all other taxes decreased nationally (from 23.7 percent to 21.3 percent).



Tax Collections per \$1,000 of Personal Income

As a share of personal income, total FY 2017 tax collections across the New England states ranged from 41st highest in the country in New Hampshire to 4th highest in Vermont. Rhode Island's total tax collections of \$106.19 per \$1,000 of personal income were 9th highest in the country and 3rd highest in the New England region, after Vermont and Maine. Of the six New England states, only New Hampshire and Massachusetts had total tax collections below the national average. Between FY 2007 and FY 2017, taxes as a share of personal income declined in all New England states except for New Hampshire and Connecticut. In Rhode Island, taxes as a share of personal income declined by 3.7 percent, in Maine by 6.2 percent, in Vermont by 3.7 percent, and in Massachusetts by 3.2 percent. Meanwhile, tax collection per \$1,000 of personal income increased in New Hampshire by 3.6 percent and in Connecticut by 0.1 percent. Rhode Island's decrease in total tax revenues as a share of personal income inversely impacted the Ocean State's national rankings, which moved from 13th highest in FY 2007 to 9th highest in FY 2017.

FY 2017 individual income tax collections per \$1,000 of personal income were higher than the national average in four New England states—Connecticut, Maine, Massachusetts, and Vermont—and lower than the national average in New Hampshire and Rhode Island. The Ocean State's individual income tax collections of \$22.39 per \$1,000 of personal income were slightly below the national average of \$22.76 per \$1,000 of personal income. Between FY 2007 and FY 2017, individual income tax collections as a share of personal income decreased by 10.5 percent

in the Ocean State, compared to a decrease of 5.9 percent nationally. Rhode Island's ranking in this category moved from 25th highest nationally in FY 2007 to 27th highest in FY 2017.

All six New England states relied more heavily on property taxes to support state and local government than the national average. Every New England state but Massachusetts ranked in the top ten in property tax collections as a share of personal income in both FY 2007 and FY 2017.

Table 2
How Rhode Island Compares on Selected Tax Measures - FY 2017 and FY 2007

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				
	2017	Rank	2007	Rank		2017	Rank	2007	Rank
US	\$ 97.77		\$ 106.94		US	\$ 22.76		\$ 24.19	
CT	\$ 105.77	10	\$ 105.65	21	CT	\$ 30.84	8	\$ 31.04	9
ME	113.86	5	121.38	5	ME	24.69	19	31.03	10
MA	96.20	25	99.39	35	MA	31.44	7	35.28	4
NH	83.82	41	80.88	49	NH	0.83	42	1.83	42
RI	106.19	9	110.30	13	RI	22.39	27	25.02	25
VT	116.29	4	120.78	6	VT	22.91	26	23.90	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				
	2017	Rank	2007	Rank		2017	Rank	2007	Rank
US	\$ 31.17		\$ 32.40		US	\$ 23.05		\$ 25.05	
CT	\$ 41.82	7	\$ 39.77	9	CT	\$ 16.42	41	\$ 14.85	41
ME	45.91	5	43.60	6	ME	23.19	24	22.27	31
MA	35.67	13	34.16	16	MA	13.33	42	12.61	45
NH	56.64	1	49.65	2	NH	-	47	-	47
RI	45.95	4	45.25	5	RI	18.01	38	20.18	37
VT	51.36	2	50.94	1	VT	12.06	44	13.98	42

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

Rhode Island's FY 2017 property tax collections of \$45.95 per \$1,000 of personal income were 38.3 percent higher than the national average of \$31.17. New Hampshire's collections were the highest in the country at \$56.64 per \$1,000 of personal income, 58.0 percent higher than the national average. Vermont followed closely behind New Hampshire at \$51.36 per \$1,000 of personal income, 48.9 percent higher than the national average and 2nd highest in the country.

Between FY 2007 and FY 2017, property tax collections increased in New England but decreased nationally. In Rhode Island, property taxes as a share of personal income increased by 1.6 percent between FY 2007 and FY 2017. Constituting the 2nd slowest increase in the region, the rate of

Rhode Island's property tax collections increase was exceeded by Connecticut (5.2 percent increase), Maine (5.3 percent increase), Massachusetts (4.4 percent increase), and New Hampshire (14.1 percent increase). Only Vermont had a slower rate of increase (0.8 percent). Nationally, property tax collections declined as a share of personal income by 3.8 percent over the ten-year period.

In contrast to property tax, general sales tax collections per \$1,000 of personal income in every New England state but Maine were lower than sales tax collections nationally in FY 2017. Due to the absence of a sales tax, New Hampshire's general sales tax collections were the lowest of the New England states. Rhode Island's general sales tax collections of \$18.01 per \$1,000 of personal income were 24.6 percent lower than the national average of \$23.05. Between FY 2007 and FY 2017, Rhode Island's sales tax collections decreased by 10.8 percent as a portion of personal income. General sales tax collections also declined nationally (by 7.9 percent) and in Vermont (by 13.7 percent), while general sales tax collections increased in Massachusetts (by 5.7 percent), Maine (by 4.1 percent), and Connecticut (by 10.6 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 2017. Moreover, between FY 2007 and FY 2017, total state and local tax collections per capita grew at a faster rate than the national average in every New England state. Rhode Island's total tax collections of \$5,559 per capita ranked the state 12th highest in the country and 4th highest in New England. Rhode Island's per capita tax collections increased by 23.5 percent between FY 2007 and FY 2017, compared to an 18.7 percent increase nationally.

Table 3
How Rhode Island Compares on Selected Tax Measures - FY 2017 and FY 2007

Total State and Local Government Tax Collections Per Capita					Total State and Local Government Individual Income Tax Collections Per Capita				
	2017	Rank	2007	Rank		2017	Rank	2007	Rank
US	\$ 5,105		\$ 4,302		US	\$ 1,189		\$ 973	
CT	\$ 7,628	2	\$ 6,130	4	CT	\$ 2,224	3	\$ 1,801	3
ME	5,317	14	4,343	14	ME	1,153	23	1,110	15
MA	6,600	6	5,010	7	MA	2,157	4	1,778	4
NH	4,922	20	3,624	33	NH	49	42	82	42
RI	5,559	12	4,503	12	RI	1,172	21	1,021	17
VT	6,053	10	4,716	9	VT	1,192	18	933	24

Total State and Local Government Property Tax Collections Per Capita					Total State and Local Government General Sales Tax Collections Per Capita				
	2017	Rank	2007	Rank		2017	Rank	2007	Rank
US	\$ 1,628		\$ 1,303		US	\$ 1,204		\$ 1,007	
CT	\$ 3,016	3	\$ 2,307	2	CT	\$ 1,184	19	\$ 862	28
ME	2,144	9	1,560	10	ME	1,083	28	797	34
MA	2,447	6	1,722	8	MA	914	37	636	41
NH	3,326	1	2,225	4	NH	-	47	-	47
RI	2,406	7	1,847	7	RI	943	35	824	31
VT	2,674	5	1,989	6	VT	628	45	546	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 (3rd highest) and Massachusetts (4th highest). Rhode Island's individual income tax collections of \$1,172 per capita were slightly below the national average of \$1,189 per capita, ranking 21st highest in the country. Rhode Island's per capita individual income tax collections increased at a slower pace than the national average between FY 2007 and FY 2017, along with Maine, Massachusetts, and New Hampshire (which does not have a broad-based personal income tax). During this period, Rhode Island's per capita individual income tax collections increased by 14.8 percent, compared to an increase of 22.2 percent nationally. The Ocean State's relatively slow growth in individual income tax revenues per capita contributed to movement in the state's national ranking; Rhode Island moved from 17th highest in FY 2007 to 21st highest in FY 2017.

Across New England, per capita property taxes are typically higher than the national average; all six states in the region ranked among the top ten nationally in FY 2007 and in FY 2017. Rhode Island collected \$2,406 per capita in property taxes in FY 2017, exceeding the national average of \$1,628 by 38.6 percent and ranking the state 7th highest nationally but 2nd lowest regionally. New Hampshire's per capita property tax revenues totaled \$3,326 in FY 2017, the highest in both New England and the U.S., and 68.6 percent higher than the national average. Between FY 2007 and

FY 2017, Rhode Island's per capita property tax collections increased by 30.2 percent, which was higher than the national growth rate of 24.9 percent but was the lowest rate of increase in New England (closely followed by Connecticut, which increased by 30.7 percent).

Measured on a per capita basis, general sales tax collections were below the national average in every New England state in FY 2017. Rhode Island's general sales tax collections of \$943 per capita were 24.3 percent below the national average of \$1,204 per capita but were the 3rd highest in the region (behind Connecticut at \$1,184 per capita and Maine at \$1,083). Since FY 2007, general sales tax collections in the Ocean State have increased by 14.4 percent, compared to an increase of 19.5 percent in the national average. Among the New England states, Rhode Island experienced the lowest growth in per capita general sales tax revenues (except New Hampshire, which does not have a sales tax) while Massachusetts experienced the highest rate of growth, increasing by 43.8 percent over the decade. The relatively slow growth rate in per capita general sales tax collections in Rhode Island contributed to movement in the Ocean State's national ranking, going from 31st highest in FY 2007 to 35th highest in FY 2017.

Non-Tax 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.

Current charges are funds received by governments from the public in exchange for the performance of certain services or commodities (other than liquor stores, insurance trusts, 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 publicly 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, and include interest and dividend income, property sales, and royalties. Table 4 shows charges and miscellaneous revenue, as well as intergovernmental revenue, on personal income and per capita bases for the six New England states and nationally in FY 2007 and FY 2017.

In general, the New England states rely less on charges and miscellaneous revenues than other states. In both FY 2007 and FY 2017, each 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 2017, Rhode Island was closest to the national average for charges and miscellaneous revenues on a personal income basis among the New England states, but Massachusetts was closer to the national average on a per capita basis. Rhode Island's charges and miscellaneous revenue collections of \$41.27 per \$1,000 of personal income ranked 34th highest in the nation and highest in New England in FY 2017. When measured on a per capita basis, charges and miscellaneous general revenues generated \$2,161 in Rhode Island in FY 2017, the 34th highest level of collections in the nation and the 2nd highest in New England.

Table 4
Non-Tax General Revenues - FY 2017 and FY 2007

Per \$1,000 of Personal Income								
	Charges and Misc.				Intergovernmental			
	2017	Rank	2007	Rank	2017	Rank	2007	Rank
US	\$ 44.79		\$ 48.51		\$ 41.95		\$ 38.74	
CT	\$ 21.30	50	\$ 23.01	50	\$ 31.38	45	\$ 22.34	49
ME	33.66	44	40.23	44	49.16	19	53.26	10
MA	32.61	45	37.07	46	36.66	37	34.74	36
NH	32.05	47	36.12	47	30.88	48	28.70	45
RI	41.27	34	44.96	38	47.42	21	48.16	14
VT	38.26	40	45.60	35	63.42	8	58.89	8

Per Capita								
	Charges and Misc.				Intergovernmental			
	2017	Rank	2007	Rank	2017	Rank	2007	Rank
US	\$ 2,339		\$ 1,951		\$ 2,191		\$ 1,558	
CT	\$ 1,536	50	\$ 1,335	50	\$ 2,263	24	\$ 1,296	43
ME	1,572	48	1,440	48	2,296	20	1,906	11
MA	2,237	26	1,869	26	2,515	17	1,751	14
NH	1,882	38	1,619	43	1,813	37	1,286	44
RI	2,161	34	1,835	28	2,482	18	1,966	10
VT	1,991	40	1,780	34	3,301	5	2,299	5

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 when measured as a share of personal income in both FY 2007 and FY 2017. On a per capita basis, every New England state but New Hampshire had higher levels of intergovernmental revenues compared to the national average in FY 2017. Rhode Island's FY 2017 per capita intergovernmental collections exceeded the national average by \$292, or 12.5 percent. In FY 2007, four New England states (Maine, Massachusetts, 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 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 2017	FY 2007	FY 2017	FY 2007
US	\$ 48.80	\$ 61.44	2,548	\$ 2,472
CT	33.68	\$ 31.91	\$ 2,429	\$ 1,851
ME	35.35	44.70	1,651	1,599
MA	38.30	47.86	2,627	2,412
NH	31.40	31.35	1,844	1,405
RI	37.02	56.50	1,938	2,306
VT	35.41	36.69	1,843	1,432

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

In Rhode Island and nationally, social insurance trusts constitute the largest share of the three non-general revenue categories. Nationally, total other revenues were higher per capita in FY 2017 than in FY 2007 but lower on a personal income basis. In Rhode Island, total other revenues were lower both on a per capita and per \$1,000 basis in FY 2017 than in FY 2007.

Revenue Changes Between FY 2013 and FY 2017

Table 6 provides annual per capita revenue collections for Rhode Island and the country for the FY 2013-2017 period. As this table demonstrates, total revenues have increased both locally and nationally. Between FY 2013 and FY 2017, Rhode Island collections increased by 6.6 percent

(from \$11,386 to \$12,140 per capita) and national collections increased by 12.6 percent (from \$10,824 to \$12,183 per capita). As a result of faster national growth in per capita revenues, FY 2017 is the first time in five years that Rhode Island's per capita total revenue dipped below the national average (\$12,183 nationally vs. \$12,140 in Rhode Island).

Table 6
State and Local Revenues Per Capita
United States and Rhode Island, FY 2013-2017

	US Per Capita					RI Per Capita				
	2013	2014	2015	2016	2017	2013	2014	2015	2016	2017
Tax Revenues										
Property	\$ 1,444	\$ 1,472	\$ 1,521	\$ 1,558	\$ 1,628	\$ 2,274	\$ 2,307	\$ 2,339	\$ 2,416	\$ 2,406
Individual Income	1,079	1,080	1,156	1,165	1,189	1,033	1,052	1,151	1,169	1,172
General Sales	1,067	1,110	1,157	1,167	1,204	836	859	909	921	943
Other Taxes	1,047	1,065	1,078	1,062	1,085	968	962	1,023	1,058	1,039
Total State and Local Taxes	\$ 4,636	\$ 4,728	\$ 4,913	\$ 4,951	\$ 5,105	\$ 5,110	\$ 5,180	\$ 5,422	\$ 5,565	\$ 5,559
Charges and Misc Revenues	2,051	2,109	2,179	2,224	2,339	2,046	2,058	2,132	2,096	2,161
Intergovernmental Revenues	1,859	1,907	2,065	2,136	2,191	2,378	2,491	2,430	2,502	2,482
Total General Revenues	\$ 8,547	\$ 8,744	\$ 9,157	\$ 9,311	\$ 9,635	\$ 9,534	\$ 9,730	\$ 9,983	\$ 10,163	\$ 10,202
Non General Revenues*	2,277	2,809	1,565	1,218	2,548	1,852	2,109	1,136	986	1,938
Total Revenues	\$ 10,824	\$ 11,554	\$ 10,722	\$ 10,529	\$ 12,183	\$ 11,386	\$ 11,839	\$ 11,120	\$ 11,149	\$ 12,140

* 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 2017, 2012 and 2007

	FY 2017		FY 2012		FY 2007	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 97.77		\$ 99.16		\$106.94	
Alabama	\$ 83.28	45	\$ 82.51	46	\$ 88.69	48
Alaska	72.12	50	221.59	1	165.72	1
Arizona	81.68	46	93.41	32	105.69	19
Arkansas	96.38	24	97.14	22	103.51	23
California	102.56	14	98.96	19	113.67	9
Colorado	88.20	33	89.24	38	92.13	45
Connecticut	105.77	10	106.97	13	105.65	21
Delaware	97.04	23	102.33	16	100.58	29
Florida	76.30	48	82.54	45	100.37	31
Georgia	83.97	40	87.60	39	99.63	34
Hawaii	124.95	3	119.25	4	123.71	4
Idaho	88.17	34	86.40	40	96.41	40
Illinois	106.86	8	113.58	7	102.91	25
Indiana	86.09	37	94.32	30	100.57	30
Iowa	105.19	11	102.78	15	99.29	36
Kansas	95.02	27	96.07	26	107.86	17
Kentucky	94.97	28	95.83	28	101.74	27
Louisiana	98.51	20	90.88	34	111.81	11
Maine	113.86	5	114.75	5	121.38	5
Maryland	104.13	13	98.69	20	96.72	39
Massachusetts	96.20	25	97.03	24	99.39	35
Michigan	90.55	31	93.71	31	106.61	18
Minnesota	112.46	6	109.26	10	108.92	16
Mississippi	101.11	16	97.70	21	102.46	26
Missouri	83.52	43	84.22	43	91.73	46
Montana	85.59	39	89.41	37	99.71	33
Nebraska	101.02	17	94.44	29	105.60	22
Nevada	95.82	26	96.91	25	99.89	32
New Hampshire	83.82	41	78.24	49	80.88	49
New Jersey	107.48	7	109.62	9	116.83	8
New Mexico	104.18	12	101.70	17	117.47	7
New York	138.22	1	144.10	2	147.41	2
North Carolina	89.64	32	90.68	35	100.94	28
North Dakota	126.54	2	132.18	3	109.46	15
Ohio	100.36	18	99.74	18	111.72	12
Oklahoma	81.21	47	83.79	44	92.43	44
Oregon	97.81	21	95.98	27	95.02	41
Pennsylvania	97.20	22	97.05	23	103.09	24
Rhode Island	106.19	9	107.96	12	110.30	13
South Carolina	83.70	42	85.20	42	96.86	38
South Dakota	85.97	38	76.89	50	78.26	50
Tennessee	75.76	49	78.52	48	88.91	47
Texas	86.82	35	86.31	41	93.88	43
Utah	92.34	29	93.14	33	105.65	20
Vermont	116.29	4	113.11	8	120.78	6
Virginia	86.74	36	82.00	47	94.34	42
Washington	91.23	30	89.44	36	98.80	37
West Virginia	102.32	15	108.30	11	112.30	10
Wisconsin	99.23	19	103.52	14	110.03	14
Wyoming	83.34	44	114.42	6	133.81	3

* US average includes District of Columbia

Source: US Census Bureau, Bureau of Economic Analysis, RIPEC calculations
RI Ranked 7th in FY 2016

Table 8
All State and Local Tax Collections
Per Capita
Fiscal Years 2017, 2012 and 2007

	FY 2017		FY 2012		FY 2007	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 5,105		\$ 4,455		\$ 4,302	
Alabama	\$ 3,377	50	\$ 2,971	50	\$ 2,919	50
Alaska	4,087	34	12,021	1	7,322	1
Arizona	3,523	48	3,418	42	3,870	28
Arkansas	4,018	35	3,535	37	3,247	43
California	6,200	9	4,870	14	4,991	8
Colorado	4,947	18	4,132	23	3,940	27
Connecticut	7,628	2	6,956	4	6,130	4
Delaware	4,926	19	4,550	16	4,254	16
Florida	3,714	44	3,430	41	4,019	24
Georgia	3,779	43	3,297	45	3,614	34
Hawaii	6,622	5	5,400	8	5,046	6
Idaho	3,791	42	3,062	48	3,225	45
Illinois	5,746	11	5,236	11	4,379	13
Indiana	3,909	39	3,722	31	3,443	38
Iowa	5,011	17	4,424	20	3,658	32
Kansas	4,642	26	4,359	21	4,109	21
Kentucky	3,908	40	3,440	40	3,245	44
Louisiana	4,322	28	3,706	32	4,089	22
Maine	5,317	14	4,621	15	4,343	14
Maryland	6,322	7	5,328	9	4,624	10
Massachusetts	6,600	6	5,605	7	5,010	7
Michigan	4,199	31	3,666	33	3,696	31
Minnesota	6,226	8	5,259	10	4,583	11
Mississippi	3,680	45	3,260	46	3,033	49
Missouri	3,834	41	3,388	44	3,272	42
Montana	3,924	38	3,628	35	3,424	39
Nebraska	5,150	16	4,428	19	4,078	23
Nevada	4,576	27	3,888	27	4,141	20
New Hampshire	4,922	20	4,003	26	3,624	33
New Jersey	6,989	3	6,105	6	5,937	5
New Mexico	4,119	33	3,646	34	3,797	29
New York	9,050	1	7,809	2	7,015	2
North Carolina	4,005	36	3,568	36	3,730	30
North Dakota	6,672	4	7,497	3	3,992	25
Ohio	4,693	24	4,055	25	3,975	26
Oklahoma	3,549	47	3,503	39	3,288	41
Oregon	4,795	23	3,828	28	3,469	37
Pennsylvania	5,168	15	4,474	17	4,164	19
Rhode Island	5,559	12	5,002	13	4,503	12
South Carolina	3,567	46	3,060	49	3,187	46
South Dakota	4,312	29	3,516	38	3,059	48
Tennessee	3,438	49	3,113	47	3,066	47
Texas	4,218	30	3,810	29	3,510	36
Utah	4,144	32	3,413	43	3,600	35
Vermont	6,053	10	5,123	12	4,716	9
Virginia	4,828	22	4,109	24	4,219	17
Washington	5,437	13	4,317	22	4,322	15
West Virginia	3,924	37	3,805	30	3,326	40
Wisconsin	4,907	21	4,467	18	4,181	18
Wyoming	4,655	25	6,222	5	6,212	3

* US average includes District of Columbia

Source: US Census Bureau, Bureau of Economic Analysis, RIPEC calculations
RI Ranked 12th in FY 2016

Table 9
State and Local Property Tax Collections
Per \$1,000 of Personal Income
Fiscal Years 2017, 2012 and 2007

	FY 2017		FY 2012		FY 2007	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 31.17		\$ 31.85		\$ 32.40	
Alabama	\$ 14.38	50	\$ 14.79	49	\$ 13.68	50
Alaska	37.33	11	38.83	10	34.69	15
Arizona	25.86	33	28.87	26	28.24	29
Arkansas	17.83	48	18.20	47	15.16	48
California	26.71	31	27.83	31	30.70	21
Colorado	27.87	28	29.38	22	27.76	31
Connecticut	41.82	7	40.39	9	39.77	9
Delaware	18.33	47	17.23	48	15.61	47
Florida	27.78	29	31.05	19	36.94	13
Georgia	26.07	32	28.10	28	28.67	27
Hawaii	23.25	38	20.98	41	21.27	42
Idaho	24.18	36	24.81	36	22.17	39
Illinois	41.50	8	43.00	7	38.58	12
Indiana	23.02	39	24.23	37	28.64	28
Iowa	34.40	15	34.40	15	32.81	19
Kansas	31.76	18	30.15	21	32.86	18
Kentucky	20.27	44	19.97	44	19.10	44
Louisiana	20.50	43	19.51	45	16.58	45
Maine	45.91	5	44.43	6	43.60	6
Maryland	26.82	30	28.44	27	21.69	40
Massachusetts	35.67	13	35.81	12	34.16	16
Michigan	30.60	21	34.33	16	41.82	8
Minnesota	29.11	23	30.56	20	28.15	30
Mississippi	27.96	27	26.07	34	25.58	35
Missouri	22.72	40	23.73	38	24.93	36
Montana	34.59	14	34.05	17	33.57	17
Nebraska	38.62	10	34.51	14	34.89	14
Nevada	21.57	42	25.88	35	27.49	32
New Hampshire	56.64	1	50.74	2	49.65	2
New Jersey	50.46	3	52.73	1	48.80	4
New Mexico	20.04	45	19.09	46	15.76	46
New York	44.21	6	45.03	5	41.87	7
North Carolina	22.05	41	23.41	39	22.19	38
North Dakota	31.40	19	20.22	43	29.26	25
Ohio	28.20	26	28.89	25	32.59	20
Oklahoma	16.74	49	14.47	50	15.12	49
Oregon	30.74	20	32.70	18	29.52	23
Pennsylvania	28.76	24	29.02	24	29.50	24
Rhode Island	45.95	4	48.08	4	45.25	5
South Carolina	28.55	25	29.09	23	29.65	22
South Dakota	32.70	17	26.76	32	26.88	33
Tennessee	19.49	46	20.29	42	21.59	41
Texas	39.06	9	35.60	13	39.10	11
Utah	23.58	37	26.43	33	23.66	37
Vermont	51.36	2	48.44	3	50.94	1
Virginia	29.88	22	27.95	30	29.19	26
Washington	25.58	34	28.09	29	26.41	34
West Virginia	24.52	35	22.01	40	21.01	43
Wisconsin	33.58	16	36.75	11	39.59	10
Wyoming	37.05	12	41.73	8	49.33	3

* US average includes District of Columbia

Source: US Census Bureau, Bureau of Economic Analysis, RIPEC calculations
 RI Ranked 4th in FY 2016

Table 10
State and Local Property Tax Collections
Per Capita
Fiscal Years 2017, 2012 and 2007

	FY 2017		FY 2012		FY 2007	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 1,628		\$ 1,431		\$ 1,303	
Alabama	\$ 583	50	\$ 533	50	\$ 450	50
Alaska	2,115	10	2,106	8	1,533	11
Arizona	1,116	34	1,056	32	1,034	33
Arkansas	743	48	662	48	475	49
California	1,615	20	1,370	20	1,348	16
Colorado	1,563	23	1,360	22	1,187	22
Connecticut	3,016	3	2,627	2	2,307	2
Delaware	930	43	766	45	660	43
Florida	1,352	29	1,290	27	1,479	13
Georgia	1,173	33	1,057	31	1,040	31
Hawaii	1,232	31	950	38	868	37
Idaho	1,039	38	880	40	741	42
Illinois	2,232	8	1,983	10	1,642	9
Indiana	1,045	36	956	36	981	34
Iowa	1,639	18	1,481	16	1,209	20
Kansas	1,552	24	1,368	21	1,252	19
Kentucky	834	46	717	46	609	45
Louisiana	899	44	796	43	606	46
Maine	2,144	9	1,789	11	1,560	10
Maryland	1,628	19	1,536	15	1,037	32
Massachusetts	2,447	6	2,069	9	1,722	8
Michigan	1,419	28	1,343	24	1,450	15
Minnesota	1,612	21	1,471	17	1,184	23
Mississippi	1,017	40	870	41	757	40
Missouri	1,043	37	955	37	889	36
Montana	1,586	22	1,382	19	1,153	26
Nebraska	1,969	12	1,618	12	1,348	17
Nevada	1,030	39	1,038	34	1,140	27
New Hampshire	3,326	1	2,596	3	2,225	4
New Jersey	3,281	2	2,937	1	2,480	1
New Mexico	792	47	685	47	509	48
New York	2,895	4	2,440	4	1,992	5
North Carolina	985	41	921	39	820	38
North Dakota	1,656	16	1,147	30	1,067	29
Ohio	1,319	30	1,174	29	1,159	24
Oklahoma	732	49	605	49	538	47
Oregon	1,507	27	1,304	26	1,078	28
Pennsylvania	1,529	25	1,338	25	1,192	21
Rhode Island	2,406	7	2,227	6	1,847	7
South Carolina	1,216	32	1,045	33	976	35
South Dakota	1,640	17	1,224	28	1,050	30
Tennessee	884	45	804	42	744	41
Texas	1,898	13	1,572	14	1,462	14
Utah	1,058	35	968	35	806	39
Vermont	2,674	5	2,194	7	1,989	6
Virginia	1,663	14	1,400	18	1,306	18
Washington	1,525	26	1,356	23	1,156	25
West Virginia	940	42	773	44	622	44
Wisconsin	1,661	15	1,586	13	1,504	12
Wyoming	2,069	11	2,269	5	2,290	3

* US average includes District of Columbia

Source: US Census Bureau, Bureau of Economic Analysis, RIPEC calculations
 RI Ranked 6th in FY 2016

Table 11
State and Local General Sales Tax Collections
Per \$1,000 of Personal Income
Fiscal Years 2017, 2012 and 2007

	FY 2017		FY 2012		FY 2007	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 23.05		\$ 22.55		\$ 25.05	
Alabama	\$ 25.68	17	\$ 24.05	21	\$ 26.35	19
Alaska	5.57	46	5.23	46	5.90	46
Arizona	32.25	9	36.53	4	42.39	6
Arkansas	36.40	6	35.00	6	42.69	4
California	20.71	29	22.11	25	26.50	18
Colorado	24.19	20	23.11	24	25.08	22
Connecticut	16.42	41	16.22	41	14.85	41
Delaware	-	47	-	47	-	47
Florida	27.65	15	26.76	16	33.27	11
Georgia	20.03	30	24.83	18	29.76	13
Hawaii	45.75	1	46.25	1	48.78	1
Idaho	22.88	27	21.81	27	26.01	20
Illinois	20.89	28	17.87	37	17.02	40
Indiana	25.09	18	25.75	17	25.01	23
Iowa	23.77	21	24.36	19	21.12	32
Kansas	30.22	11	28.54	13	28.65	16
Kentucky	19.12	36	19.46	35	20.94	34
Louisiana	42.13	3	35.68	5	44.82	3
Maine	23.19	24	19.90	31	22.27	31
Maryland	12.64	43	12.93	43	12.82	44
Massachusetts	13.33	42	13.30	42	12.61	45
Michigan	19.99	31	23.11	23	22.94	30
Minnesota	19.97	32	19.67	32	20.92	35
Mississippi	32.43	8	30.91	10	36.69	9
Missouri	22.91	26	21.61	28	23.89	27
Montana	-	47	-	47	-	47
Nebraska	23.04	25	21.87	26	25.69	21
Nevada	39.35	5	34.12	7	33.79	10
New Hampshire	-	47	-	47	-	47
New Jersey	16.62	40	16.47	40	19.56	38
New Mexico	40.58	4	38.79	3	42.52	5
New York	23.63	22	23.60	22	24.19	24
North Carolina	23.22	23	20.59	30	24.13	25
North Dakota	28.02	14	32.99	9	24.10	26
Ohio	28.67	13	21.53	29	23.04	29
Oklahoma	27.17	16	27.21	14	26.61	17
Oregon	-	47	-	47	-	47
Pennsylvania	16.82	39	16.72	39	17.96	39
Rhode Island	18.01	38	17.38	38	20.18	37
South Carolina	18.07	37	19.67	33	23.81	28
South Dakota	33.25	7	30.34	11	31.68	12
Tennessee	31.00	10	33.38	8	41.41	7
Texas	29.76	12	26.98	15	28.99	15
Utah	24.33	19	24.15	20	29.76	14
Vermont	12.06	44	12.38	44	13.98	42
Virginia	11.60	45	11.46	45	13.68	43
Washington	42.29	2	40.28	2	46.94	2
West Virginia	19.61	35	19.59	34	20.87	36
Wisconsin	19.65	34	18.79	36	20.97	33
Wyoming	19.80	33	29.61	12	37.88	8

* US average includes District of Columbia

Source: US Census Bureau, Bureau of Economic Analysis, RIPEC calculations
RI Ranked 38th in FY 2016

Table 12
State and Local General Sales Tax Collections
Per Capita
Fiscal Years 2017, 2012 and 2007

	FY 2017		FY 2012		FY 2007	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 1,204		\$ 1,013		\$ 1,007	
Alabama	\$ 1,041	31	\$ 866	31	\$ 867	27
Alaska	315	46	284	46	261	46
Arizona	1,391	13	1,337	9	1,552	5
Arkansas	1,518	8	1,274	13	1,339	9
California	1,252	17	1,088	17	1,163	12
Colorado	1,357	14	1,070	18	1,073	18
Connecticut	1,184	19	1,055	19	862	28
Delaware	-	47	-	47	-	47
Florida	1,346	15	1,112	16	1,332	10
Georgia	901	38	935	25	1,080	17
Hawaii	2,425	2	2,094	1	1,990	2
Idaho	984	33	773	37	870	26
Illinois	1,124	24	824	32	724	39
Indiana	1,139	22	1,016	23	856	29
Iowa	1,132	23	1,048	20	778	37
Kansas	1,476	10	1,295	11	1,092	14
Kentucky	786	40	699	41	668	40
Louisiana	1,848	4	1,455	5	1,639	4
Maine	1,083	28	801	36	797	34
Maryland	768	42	698	42	613	43
Massachusetts	914	37	768	39	636	41
Michigan	927	36	904	27	795	35
Minnesota	1,105	26	947	24	880	24
Mississippi	1,180	20	1,031	21	1,086	15
Missouri	1,052	30	869	30	852	30
Montana	-	47	-	47	-	47
Nebraska	1,174	21	1,025	22	992	21
Nevada	1,879	3	1,369	8	1,400	7
New Hampshire	-	47	-	47	-	47
New Jersey	1,081	29	918	26	994	20
New Mexico	1,604	6	1,390	6	1,374	8
New York	1,547	7	1,279	12	1,151	13
North Carolina	1,038	32	810	34	892	23
North Dakota	1,478	9	1,871	3	879	25
Ohio	1,341	16	875	29	820	32
Oklahoma	1,187	18	1,138	15	947	22
Oregon	-	47	-	47	-	47
Pennsylvania	894	39	771	38	725	38
Rhode Island	943	35	805	35	824	31
South Carolina	770	41	706	40	783	36
South Dakota	1,667	5	1,388	7	1,238	11
Tennessee	1,407	12	1,323	10	1,428	6
Texas	1,446	11	1,191	14	1,084	16
Utah	1,092	27	885	28	1,014	19
Vermont	628	45	561	45	546	45
Virginia	646	44	574	44	612	44
Washington	2,521	1	1,944	2	2,054	1
West Virginia	752	43	688	43	618	42
Wisconsin	972	34	811	33	797	33
Wyoming	1,106	25	1,610	4	1,758	3

* US average includes District of Columbia

Source: US Census Bureau, Bureau of Economic Analysis, RIPEC calculations
RI Ranked 35th in FY 2016

Table 13
State and Local Selective Sales Tax Collections
Per \$1,000 of Personal Income
Fiscal Years 2017, 2012 and 2007

	FY 2017		FY 2012		FY 2006	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 10.98		\$ 11.60		\$ 11.65	
Alabama	\$ 15.18	9	\$ 15.50	8	\$ 15.70	8
Alaska	9.08	39	8.51	43	10.33	36
Arizona	7.59	46	9.01	41	8.76	42
Arkansas	12.32	17	12.80	20	12.40	20
California	7.99	44	8.09	47	7.78	47
Colorado	8.34	43	9.04	40	7.69	48
Connecticut	9.35	38	12.48	23	11.21	27
Delaware	11.90	20	12.52	22	12.71	18
Florida	11.81	23	15.55	7	15.81	7
Georgia	9.50	37	8.56	42	8.69	43
Hawaii	17.54	4	17.73	4	15.69	9
Idaho	8.87	40	8.34	45	8.59	44
Illinois	15.12	10	14.65	9	17.55	4
Indiana	11.50	25	13.52	14	12.04	21
Iowa	11.18	28	10.17	35	10.35	35
Kansas	9.60	36	8.48	44	9.55	37
Kentucky	15.76	6	16.31	6	16.84	5
Louisiana	15.32	8	12.93	18	14.60	11
Maine	11.74	24	12.92	19	13.42	15
Maryland	15.34	7	12.23	25	10.71	31
Massachusetts	6.40	49	6.65	49	6.49	49
Michigan	10.27	32	10.34	32	11.16	29
Minnesota	16.15	5	17.03	5	13.72	14
Mississippi	14.48	11	14.39	12	12.94	16
Missouri	8.66	41	9.86	36	10.47	34
Montana	12.37	16	13.67	13	16.36	6
Nebraska	6.82	48	6.93	48	9.18	40
Nevada	21.90	1	22.15	2	24.34	1
New Hampshire	12.20	19	12.98	17	12.53	19
New Jersey	6.88	47	8.28	46	8.36	45
New Mexico	11.09	29	10.19	34	12.76	17
New York	10.67	31	12.43	24	11.58	25
North Carolina	9.90	34	11.18	30	11.87	24
North Dakota	12.61	15	12.67	21	14.31	13
Ohio	11.87	22	10.81	31	12.01	23
Oklahoma	8.46	42	9.08	39	8.99	41
Oregon	10.86	30	11.47	26	8.20	46
Pennsylvania	14.15	13	14.57	10	12.01	22
Rhode Island	13.12	14	13.33	15	11.39	26
South Carolina	7.89	45	9.14	38	10.66	32
South Dakota	11.18	27	10.33	33	10.60	33
Tennessee	11.26	26	11.45	27	9.47	38
Texas	12.25	18	13.09	16	14.91	10
Utah	11.90	21	11.35	29	10.73	30
Vermont	21.33	2	22.35	1	21.23	3
Virginia	9.62	35	9.26	37	11.20	28
Washington	14.26	12	14.55	11	14.36	12
West Virginia	20.22	3	21.58	3	21.78	2
Wisconsin	10.04	33	11.38	28	9.19	39
Wyoming	6.23	50	5.50	50	6.31	50

* US average includes District of Columbia

Source: US Census Bureau, Bureau of Economic Analysis, RIPEC calculations
 RI Ranked 13th in FY 2015

Table 14
State and Local Selective Sales Tax Collections
Per Capita
Fiscal Years 2017, 2012 and 2007

	FY 2017		FY 2012		FY 2007	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 574		\$ 521		\$ 469	
Alabama	\$ 615	17	\$ 558	18	\$ 517	18
Alaska	515	31	461	29	456	24
Arizona	327	50	330	45	321	45
Arkansas	514	32	466	27	389	31
California	483	35	398	39	342	41
Colorado	468	38	418	36	329	42
Connecticut	674	13	811	4	651	4
Delaware	604	18	557	19	538	14
Florida	575	20	646	14	633	7
Georgia	427	43	322	48	315	47
Hawaii	930	4	803	5	640	6
Idaho	381	45	295	50	287	50
Illinois	813	7	675	9	747	3
Indiana	522	30	533	21	412	30
Iowa	532	27	438	35	381	34
Kansas	469	37	385	41	364	37
Kentucky	648	16	585	16	537	15
Louisiana	672	14	527	22	534	16
Maine	548	24	520	23	480	22
Maryland	931	3	660	13	512	19
Massachusetts	439	41	384	42	327	43
Michigan	476	36	405	38	387	32
Minnesota	894	5	820	3	577	9
Mississippi	527	29	480	25	383	33
Missouri	398	44	397	40	373	35
Montana	567	21	555	20	562	10
Nebraska	348	48	325	47	354	38
Nevada	1,046	2	888	2	1,009	1
New Hampshire	717	10	664	12	562	11
New Jersey	448	39	461	30	425	27
New Mexico	438	42	365	44	412	29
New York	699	11	674	10	551	13
North Carolina	442	40	440	33	438	25
North Dakota	665	15	719	7	522	17
Ohio	555	23	439	34	427	26
Oklahoma	370	46	379	43	320	46
Oregon	532	28	457	31	299	48
Pennsylvania	752	9	671	11	485	21
Rhode Island	687	12	618	15	465	23
South Carolina	336	49	328	46	351	39
South Dakota	561	22	472	26	414	28
Tennessee	511	33	454	32	327	44
Texas	595	19	578	17	558	12
Utah	534	26	416	37	366	36
Vermont	1,110	1	1,012	1	829	2
Virginia	536	25	464	28	501	20
Washington	850	6	702	8	628	8
West Virginia	776	8	758	6	645	5
Wisconsin	497	34	491	24	349	40
Wyoming	348	47	299	49	293	49

* US average includes District of Columbia

Source: US Census Bureau, Bureau of Economic Analysis, RIPEC calculations
 RI Ranked 12th in FY 2016

Table 15
State and Local Individual Income Tax Collections
Per \$1,000 of Personal Income
Fiscal Years 2017, 2012 and 2007

	FY 2017		FY 2012		FY 2007	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 22.76		\$ 22.00		\$ 24.19	
Alabama	\$ 19.00	34	\$ 18.06	35	\$ 20.68	34
Alaska	-	44	-	44	-	44
Arizona	11.50	40	13.06	40	16.98	39
Arkansas	22.20	28	22.45	24	24.50	28
California	35.52	5	29.70	7	33.71	5
Colorado	21.86	29	20.56	32	23.75	31
Connecticut	30.84	8	31.59	4	31.04	9
Delaware	25.76	16	29.30	9	29.53	15
Florida	-	44	-	44	-	44
Georgia	23.67	22	22.07	27	26.49	20
Hawaii	27.69	10	24.67	17	29.21	16
Idaho	22.95	24	21.61	29	28.63	17
Illinois	19.22	33	26.15	15	17.49	38
Indiana	20.11	31	23.71	20	26.22	21
Iowa	25.19	17	23.69	21	24.95	26
Kansas	16.37	37	22.23	26	26.09	22
Kentucky	32.03	6	29.57	8	30.03	11
Louisiana	14.37	39	13.26	39	20.42	35
Maine	24.69	19	26.96	13	31.03	10
Maryland	39.50	3	36.41	3	39.98	3
Massachusetts	31.44	7	31.29	5	35.28	4
Michigan	21.73	30	19.00	33	19.86	36
Minnesota	35.83	4	31.04	6	33.28	7
Mississippi	16.87	36	15.11	38	16.30	40
Missouri	23.45	23	22.55	23	24.56	27
Montana	24.69	20	22.24	25	25.46	23
Nebraska	22.94	25	21.30	30	24.11	29
Nevada	-	44	-	44	-	44
New Hampshire	0.83	42	1.21	42	1.83	42
New Jersey	24.19	21	22.63	22	26.64	19
New Mexico	16.18	38	15.43	37	18.57	37
New York	43.83	1	45.53	1	46.93	1
North Carolina	26.64	12	27.33	12	32.14	8
North Dakota	8.03	41	11.13	41	13.38	41
Ohio	25.86	14	28.72	10	33.69	6
Oklahoma	18.20	35	17.52	36	21.70	33
Oregon	41.78	2	37.73	2	41.87	2
Pennsylvania	25.19	18	24.36	18	26.97	18
Rhode Island	22.39	27	21.89	28	25.02	25
South Carolina	19.60	32	18.46	34	22.59	32
South Dakota	-	44	-	44	-	44
Tennessee	0.83	43	0.72	43	1.19	43
Texas	-	44	-	44	-	44
Utah	26.52	13	23.92	19	29.76	14
Vermont	22.91	26	21.08	31	23.90	30
Virginia	27.88	9	25.17	16	29.84	13
Washington	-	44	-	44	-	44
West Virginia	25.83	15	26.93	14	25.13	24
Wisconsin	27.30	11	27.47	11	29.88	12
Wyoming	-	44	-	44	-	44

* US average includes District of Columbia

Source: US Census Bureau, Bureau of Economic Analysis, RIPEC calculations
 RI Ranked 26th in FY 2016

Table 16
State and Local Individual Income Tax Collections
Per Capita
Fiscal Years 2017, 2012 and 2007

	FY 2017		FY 2012		FY 2007	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 1,189		\$ 988		\$ 973	
Alabama	\$ 771	36	\$ 650	36	\$ 680	37
Alaska	-	44	-	44	-	44
Arizona	496	40	478	41	622	38
Arkansas	926	31	817	31	768	31
California	2,147	5	1,462	7	1,480	6
Colorado	1,226	15	952	24	1,016	18
Connecticut	2,224	3	2,054	2	1,801	3
Delaware	1,308	14	1,303	8	1,249	10
Florida	-	44	-	44	-	44
Georgia	1,065	26	831	30	961	21
Hawaii	1,467	10	1,117	15	1,191	12
Idaho	987	30	766	32	958	23
Illinois	1,034	27	1,206	11	744	34
Indiana	913	32	936	26	898	27
Iowa	1,200	17	1,020	19	919	26
Kansas	800	34	1,009	21	994	20
Kentucky	1,318	13	1,061	18	958	22
Louisiana	631	38	541	39	747	32
Maine	1,153	23	1,086	16	1,110	15
Maryland	2,399	2	1,966	3	1,911	2
Massachusetts	2,157	4	1,808	4	1,778	4
Michigan	1,008	28	743	33	689	36
Minnesota	1,984	7	1,494	6	1,400	7
Mississippi	614	39	504	40	483	41
Missouri	1,077	25	907	27	876	28
Montana	1,132	24	903	28	874	29
Nebraska	1,169	22	999	22	931	25
Nevada	-	44	-	44	-	44
New Hampshire	49	42	62	42	82	42
New Jersey	1,573	8	1,261	10	1,354	8
New Mexico	640	37	553	38	600	39
New York	2,870	1	2,467	1	2,233	1
North Carolina	1,190	20	1,075	17	1,187	13
North Dakota	424	41	631	37	488	40
Ohio	1,210	16	1,167	13	1,198	11
Oklahoma	795	35	732	34	772	30
Oregon	2,048	6	1,505	5	1,529	5
Pennsylvania	1,340	12	1,123	14	1,089	16
Rhode Island	1,172	21	1,014	20	1,021	17
South Carolina	835	33	663	35	743	35
South Dakota	-	44	-	44	-	44
Tennessee	38	43	28	43	41	43
Texas	-	44	-	44	-	44
Utah	1,190	19	876	29	1,014	19
Vermont	1,192	18	954	23	933	24
Virginia	1,552	9	1,261	9	1,334	9
Washington	-	44	-	44	-	44
West Virginia	991	29	946	25	744	33
Wisconsin	1,350	11	1,185	12	1,136	14
Wyoming	-	44	-	44	-	44

* US average includes District of Columbia

Source: US Census Bureau, Bureau of Economic Analysis, RIPEC calculations
 RI Ranked 19th in FY 2016

Table 17
State and Local Corporate Income Tax Collections,
Per \$1,000 of Personal Income
Fiscal Years 2017, 2012 and 2007

	FY 2017		FY 2012		FY 2007	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 3.13		\$ 3.49		\$ 5.08	
Alabama	\$ 2.64	24	\$ 2.39	36	\$ 3.32	35
Alaska	2.09	33	16.93	1	27.27	1
Arizona	1.23	42	2.74	30	4.47	23
Arkansas	3.18	17	3.78	16	4.10	29
California	4.27	6	4.29	11	7.05	8
Colorado	1.70	36	2.08	38	2.37	43
Connecticut	3.48	14	2.70	32	4.38	25
Delaware	5.25	4	6.63	4	8.32	5
Florida	2.37	30	2.53	33	3.36	34
Georgia	2.10	32	1.60	40	3.06	37
Hawaii	2.44	28	1.29	45	1.89	46
Idaho	2.99	18	3.36	20	3.83	31
Illinois	4.17	8	5.89	5	5.46	13
Indiana	3.41	15	3.09	25	4.55	22
Iowa	2.90	19	3.23	22	2.96	38
Kansas	2.72	23	2.44	35	5.01	18
Kentucky	3.50	13	4.40	9	8.25	6
Louisiana	1.42	40	1.56	43	4.78	19
Maine	2.82	20	4.34	10	3.88	30
Maryland	2.75	21	2.79	29	2.91	40
Massachusetts	4.69	5	5.24	7	6.52	10
Michigan	2.59	26	2.08	37	5.13	17
Minnesota	4.01	9	4.14	12	5.45	14
Mississippi	3.75	10	3.98	13	4.29	27
Missouri	1.37	41	1.56	42	2.06	45
Montana	2.62	25	3.27	21	5.46	12
Nebraska	2.72	22	2.72	31	3.11	36
Nevada	-	47	-	47	-	47
New Hampshire	7.28	2	7.72	3	10.16	3
New Jersey	3.66	11	3.92	14	6.56	9
New Mexico	1.11	43	3.77	17	7.25	7
New York	8.23	1	9.96	2	13.65	2
North Carolina	1.67	37	3.21	23	4.75	20
North Dakota	1.53	39	5.55	6	5.76	11
Ohio	0.40	46	0.64	46	2.96	39
Oklahoma	0.92	44	2.82	27	4.39	24
Oregon	3.58	12	3.14	24	3.46	32
Pennsylvania	4.20	7	3.65	18	5.18	16
Rhode Island	2.34	31	2.79	28	4.13	28
South Carolina	1.78	34	1.51	44	2.18	44
South Dakota	0.71	45	1.59	41	2.51	42
Tennessee	5.72	3	4.40	8	5.34	15
Texas	-	47	-	47	-	47
Utah	2.41	29	2.51	34	4.64	21
Vermont	2.51	27	3.40	19	3.43	33
Virginia	1.77	35	2.07	39	2.56	41
Washington	-	47	-	47	-	47
West Virginia	1.66	38	2.95	26	9.96	4
Wisconsin	3.36	16	3.79	15	4.36	26
Wyoming	-	47	-	47	-	47

* US average includes District of Columbia

Source: US Census Bureau, Bureau of Economic Analysis, RIPEC calculations
 RI Ranked 24th in FY 2016

Table 18
State and Local Corporate Income Tax Collections,
Per Capita
Fiscal Years 2017, 2012 and 2007

	FY 2017		FY 2012		FY 2007	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 163.45		\$ 156.89		\$ 204.29	
Alabama	\$ 106.91	32	\$ 86.12	38	\$ 109.29	39
Alaska	118.37	29	918.43	1	1,205.03	1
Arizona	53.00	42	100.07	35	163.57	24
Arkansas	132.75	21	137.42	20	128.64	32
California	257.91	6	211.17	9	309.76	7
Colorado	95.39	34	96.10	36	101.57	42
Connecticut	250.72	7	175.27	11	254.25	10
Delaware	266.27	4	294.74	6	351.72	4
Florida	115.55	30	104.93	32	134.45	30
Georgia	94.32	35	60.26	43	111.10	38
Hawaii	129.43	24	58.19	44	77.00	44
Idaho	128.73	25	119.07	29	128.16	33
Illinois	224.33	9	271.58	7	232.23	12
Indiana	154.63	15	121.93	28	155.88	27
Iowa	137.95	18	138.87	19	108.99	40
Kansas	132.92	20	110.69	31	190.89	16
Kentucky	144.03	16	157.80	16	263.15	9
Louisiana	62.27	41	63.47	41	174.96	21
Maine	131.62	22	174.77	12	138.90	29
Maryland	166.86	13	150.77	18	138.97	28
Massachusetts	321.78	3	302.70	5	328.68	6
Michigan	120.12	27	81.37	39	177.98	19
Minnesota	222.15	11	199.42	10	229.26	13
Mississippi	136.50	19	132.85	22	127.09	34
Missouri	62.95	40	62.88	42	73.36	45
Montana	120.10	28	132.73	23	187.58	17
Nebraska	138.75	17	127.30	25	120.17	36
Nevada	-	47	-	47	-	47
New Hampshire	427.34	2	394.99	3	455.36	3
New Jersey	237.75	8	218.53	8	333.32	5
New Mexico	43.90	43	135.09	21	234.38	11
New York	538.98	1	539.70	2	649.60	2
North Carolina	74.54	38	126.34	26	175.56	20
North Dakota	80.69	36	314.71	4	210.07	14
Ohio	18.69	46	26.20	46	105.17	41
Oklahoma	40.21	44	117.75	30	156.19	26
Oregon	175.37	12	125.36	27	126.20	35
Pennsylvania	223.10	10	168.21	14	209.04	15
Rhode Island	122.73	26	129.43	24	168.53	22
South Carolina	75.76	37	54.14	45	71.57	46
South Dakota	35.61	45	72.66	40	97.91	43
Tennessee	259.78	5	174.35	13	184.01	18
Texas	-	47	-	47	-	47
Utah	108.32	31	91.88	37	157.95	25
Vermont	130.52	23	154.04	17	133.83	31
Virginia	98.32	33	103.55	34	114.62	37
Washington	-	47	-	47	-	47
West Virginia	63.52	39	103.65	33	294.95	8
Wisconsin	166.24	14	163.74	15	165.55	23
Wyoming	-	47	-	47	-	47

* US average includes District of Columbia

Source: US Census Bureau, Bureau of Economic Analysis, RIPEC calculations
 RI Ranked 23rd in FY 2016

Table 19
Charges and Misc. General Revenues
Per \$1,000 of Personal Income
Fiscal Years 2017, 2012 and 2007

	FY 2017		FY 2012		FY 2007	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 44.79		\$ 44.51		\$ 48.51	
Alabama	\$ 63.92	8	\$ 60.28	8	\$ 66.66	7
Alaska	120.97	1	136.61	1	183.93	1
Arizona	36.26	42	41.86	36	41.36	43
Arkansas	43.81	29	42.31	35	45.02	37
California	46.43	23	43.86	29	50.16	23
Colorado	47.01	22	50.74	17	54.46	17
Connecticut	21.30	50	20.47	50	23.01	50
Delaware	61.51	13	67.01	4	75.22	3
Florida	47.40	21	52.18	13	52.13	20
Georgia	38.00	41	42.51	34	46.40	33
Hawaii	61.78	11	45.17	26	43.52	41
Idaho	41.65	33	46.81	22	54.06	18
Illinois	32.02	48	32.63	47	37.59	45
Indiana	47.41	20	47.24	21	58.13	13
Iowa	66.28	7	58.67	9	57.95	15
Kansas	62.07	10	51.98	14	49.90	24
Kentucky	42.98	31	46.70	24	48.45	26
Louisiana	44.27	27	53.87	12	57.99	14
Maine	33.66	44	37.40	43	40.23	44
Maryland	29.54	49	30.21	49	32.80	49
Massachusetts	32.61	45	33.35	46	37.07	46
Michigan	52.44	16	51.23	16	58.43	12
Minnesota	40.44	35	41.06	38	48.12	28
Mississippi	62.90	9	61.78	7	60.97	10
Missouri	43.86	28	43.35	31	46.23	34
Montana	38.35	39	44.48	28	56.12	16
Nebraska	45.40	25	45.03	27	49.75	25
Nevada	34.75	43	39.17	41	47.02	32
New Hampshire	32.05	47	34.43	45	36.12	47
New Jersey	32.47	46	32.49	48	35.00	48
New Mexico	67.83	4	65.57	5	69.71	5
New York	42.34	32	45.37	25	47.55	30
North Carolina	53.36	15	51.52	15	47.21	31
North Dakota	55.44	14	46.74	23	60.05	11
Ohio	49.23	19	47.39	19	51.14	21
Oklahoma	50.37	17	47.39	18	50.50	22
Oregon	66.34	6	58.20	10	61.80	9
Pennsylvania	39.31	36	39.17	42	43.70	40
Rhode Island	41.27	34	43.76	30	44.96	38
South Carolina	72.66	3	72.85	3	72.76	4
South Dakota	38.77	38	37.26	44	42.35	42
Tennessee	39.04	37	41.27	37	53.64	19
Texas	43.72	30	40.04	39	47.85	29
Utah	67.81	5	58.06	11	66.42	8
Vermont	38.26	40	39.53	40	45.60	35
Virginia	45.92	24	42.55	33	43.94	39
Washington	49.63	18	47.30	20	48.12	27
West Virginia	61.67	12	65.12	6	68.67	6
Wisconsin	44.27	26	43.20	32	45.17	36
Wyoming	89.46	2	84.29	2	82.14	2

* US average includes District of Columbia

Source: US Census Bureau, Bureau of Economic Analysis, RIPEC calculations
 RI Ranked 35th in FY 2016

Table 20
Charges and Misc. General Revenues
Per Capita
Fiscal Years 2017, 2012 and 2007

	FY 2017		FY 2012		FY 2007	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 2,339		\$ 2,000		\$ 1,951	
Alabama	\$ 2,592	16	\$ 2,171	15	\$ 2,194	11
Alaska	6,855	1	7,411	1	8,127	1
Arizona	1,564	49	1,531	47	1,514	47
Arkansas	1,826	39	1,539	46	1,412	49
California	2,807	12	2,158	17	2,202	10
Colorado	2,637	15	2,349	10	2,329	5
Connecticut	1,536	50	1,332	50	1,335	50
Delaware	3,123	6	2,979	3	3,181	3
Florida	2,307	22	2,168	16	2,087	16
Georgia	1,710	46	1,600	44	1,683	40
Hawaii	3,274	3	2,045	22	1,775	36
Idaho	1,791	41	1,659	41	1,808	30
Illinois	1,722	45	1,504	49	1,600	44
Indiana	2,153	30	1,864	30	1,990	20
Iowa	3,157	5	2,526	6	2,135	13
Kansas	3,032	9	2,358	8	1,901	25
Kentucky	1,768	43	1,676	40	1,545	46
Louisiana	1,942	37	2,197	14	2,121	14
Maine	1,572	48	1,506	48	1,440	48
Maryland	1,794	40	1,631	43	1,568	45
Massachusetts	2,237	26	1,926	29	1,869	26
Michigan	2,432	18	2,004	25	2,026	18
Minnesota	2,239	25	1,976	27	2,024	19
Mississippi	2,289	24	2,062	21	1,805	31
Missouri	2,013	34	1,744	38	1,649	42
Montana	1,758	44	1,805	34	1,927	23
Nebraska	2,314	21	2,111	20	1,922	24
Nevada	1,660	47	1,571	45	1,949	22
New Hampshire	1,882	38	1,762	37	1,619	43
New Jersey	2,112	32	1,810	32	1,779	35
New Mexico	2,681	14	2,351	9	2,253	9
New York	2,772	13	2,459	7	2,263	7
North Carolina	2,384	19	2,027	24	1,745	38
North Dakota	2,923	11	2,651	4	2,190	12
Ohio	2,303	23	1,926	28	1,820	29
Oklahoma	2,201	27	1,981	26	1,796	32
Oregon	3,252	4	2,321	11	2,256	8
Pennsylvania	2,090	33	1,806	33	1,765	37
Rhode Island	2,161	29	2,028	23	1,835	28
South Carolina	3,096	7	2,617	5	2,394	4
South Dakota	1,944	36	1,704	39	1,655	41
Tennessee	1,772	42	1,636	42	1,850	27
Texas	2,124	31	1,768	36	1,789	33
Utah	3,043	8	2,127	19	2,263	6
Vermont	1,991	35	1,790	35	1,780	34
Virginia	2,556	17	2,132	18	1,965	21
Washington	2,958	10	2,283	13	2,105	15
West Virginia	2,365	20	2,288	12	2,033	17
Wisconsin	2,189	28	1,864	31	1,717	39
Wyoming	4,997	2	4,584	2	3,813	2

* US average includes District of Columbia

Source: US Census Bureau, Bureau of Economic Analysis, RIPEC calculations
 RI Ranked 30th in FY 2016

Table 21
All State and Local Tax Collections,
Charges and Misc. General Revenues
Per \$1,000 of Personal Income
Fiscal Years 2017, 2012 and 2007

	FY 2017		FY 2012		FY 2007	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 143	-	\$ 144	-	\$ 155	-
Alabama	\$ 147	21	\$ 143	25	\$ 155	24
Alaska	193	1	358	1	350	1
Arizona	118	48	135	36	147	34
Arkansas	140	28	139	32	149	32
California	149	18	143	24	164	14
Colorado	135	33	140	30	147	38
Connecticut	127	43	127	45	129	48
Delaware	159	12	169	6	176	6
Florida	124	46	135	37	153	28
Georgia	122	47	130	42	146	39
Hawaii	187	2	164	8	167	11
Idaho	130	40	133	39	150	30
Illinois	139	30	146	21	141	43
Indiana	133	35	142	29	159	18
Iowa	171	7	161	9	157	20
Kansas	157	13	148	18	158	19
Kentucky	138	31	143	26	150	31
Louisiana	143	26	145	23	170	8
Maine	148	19	152	14	162	17
Maryland	134	34	129	43	130	47
Massachusetts	129	41	130	41	136	46
Michigan	143	25	145	22	165	13
Minnesota	153	16	150	17	157	21
Mississippi	164	9	159	10	163	15
Missouri	127	42	128	44	138	45
Montana	124	45	134	38	156	23
Nebraska	146	22	139	31	155	25
Nevada	131	38	136	35	147	36
New Hampshire	116	49	113	50	117	50
New Jersey	140	29	142	28	152	29
New Mexico	172	6	167	7	187	4
New York	181	4	189	3	195	3
North Carolina	143	24	142	27	148	33
North Dakota	182	3	179	4	170	10
Ohio	150	17	147	19	163	16
Oklahoma	132	37	131	40	143	40
Oregon	164	8	154	12	157	22
Pennsylvania	137	32	136	34	147	37
Rhode Island	147	20	152	15	155	26
South Carolina	156	14	158	11	170	9
South Dakota	125	44	114	49	121	49
Tennessee	115	50	120	48	143	41
Texas	131	39	126	46	142	42
Utah	160	11	151	16	172	7
Vermont	155	15	153	13	166	12
Virginia	133	36	125	47	138	44
Washington	141	27	137	33	147	35
West Virginia	164	10	173	5	181	5
Wisconsin	144	23	147	20	155	27
Wyoming	173	5	199	2	216	2

* US average includes District of Columbia

Source: US Census Bureau, Bureau of Economic Analysis, RIPEC calculations
 RI Ranked 15th in FY 2016

Table 22
All State and Local Tax Collections,
Charges and Misc. General Revenues
Per Capita
Fiscal Years 2017, 2012 and 2007

	FY 2017		FY 2012		FY 2007	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 7,444	-	\$ 6,455	-	\$ 6,253	-
Alabama	\$ 5,969	40	\$ 5,142	43	\$ 5,112	42
Alaska	10,941	2	19,431	1	15,449	1
Arizona	5,088	50	4,949	47	5,384	36
Arkansas	5,845	43	5,074	46	4,659	50
California	9,006	8	7,029	12	7,193	7
Colorado	7,583	19	6,481	20	6,269	14
Connecticut	9,164	6	8,288	5	7,465	5
Delaware	8,049	14	7,529	8	7,435	6
Florida	6,021	39	5,599	33	6,106	19
Georgia	5,489	48	4,896	48	5,297	40
Hawaii	9,896	3	7,445	9	6,821	9
Idaho	5,582	47	4,722	50	5,033	44
Illinois	7,468	20	6,741	16	5,979	24
Indiana	6,061	38	5,587	35	5,433	35
Iowa	8,168	12	6,950	14	5,793	29
Kansas	7,675	18	6,717	17	6,010	22
Kentucky	5,676	46	5,116	45	4,790	48
Louisiana	6,263	35	5,903	29	6,211	15
Maine	6,889	27	6,127	25	5,782	30
Maryland	8,116	13	6,959	13	6,192	16
Massachusetts	8,837	9	7,531	7	6,879	8
Michigan	6,631	31	5,670	32	5,722	32
Minnesota	8,465	10	7,236	10	6,607	10
Mississippi	5,969	41	5,322	41	4,838	47
Missouri	5,847	42	5,132	44	4,921	45
Montana	5,682	45	5,434	40	5,351	38
Nebraska	7,464	21	6,539	19	6,000	23
Nevada	6,236	37	5,459	39	6,090	20
New Hampshire	6,804	28	5,765	30	5,243	41
New Jersey	9,101	7	7,915	6	7,716	4
New Mexico	6,800	29	5,996	27	6,050	21
New York	11,822	1	10,268	3	9,278	3
North Carolina	6,389	32	5,595	34	5,474	34
North Dakota	9,595	5	10,148	4	6,182	18
Ohio	6,996	26	5,981	28	5,794	28
Oklahoma	5,750	44	5,484	38	5,085	43
Oregon	8,047	15	6,149	24	5,725	31
Pennsylvania	7,259	23	6,280	22	5,929	25
Rhode Island	7,720	17	7,029	11	6,338	13
South Carolina	6,663	30	5,677	31	5,581	33
South Dakota	6,256	36	5,220	42	4,714	49
Tennessee	5,210	49	4,749	49	4,916	46
Texas	6,342	33	5,578	36	5,299	39
Utah	7,187	24	5,540	37	5,863	27
Vermont	8,044	16	6,913	15	6,496	11
Virginia	7,384	22	6,241	23	6,183	17
Washington	8,395	11	6,600	18	6,427	12
West Virginia	6,289	34	6,092	26	5,359	37
Wisconsin	7,096	25	6,331	21	5,898	26
Wyoming	9,653	4	10,806	2	10,025	2

* US average includes District of Columbia

Source: US Census Bureau, Bureau of Economic Analysis, RIPEC calculations
 RI Ranked 16th in FY 2016

Table 23
Social Insurance Trust, Liquor
Store and Utility Revenues
Per \$1,000 of Personal Income
Fiscal Years 2017, 2012 and 2007

	FY 2017		FY 2012		FY 2007	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 48.80		\$ 30.21		\$ 61.44	
Alabama	\$ 50.35	13	\$ 53.98	2	\$ 59.84	14
Alaska	63.12	5	25.69	27	86.29	4
Arizona	48.86	21	35.19	10	45.63	35
Arkansas	46.90	23	21.84	37	54.69	25
California	70.76	2	42.75	4	99.61	2
Colorado	33.54	46	27.98	21	56.29	22
Connecticut	33.68	45	16.30	44	31.91	49
Delaware	37.19	39	25.46	28	43.83	39
Florida	36.75	41	19.51	41	53.83	26
Georgia	40.37	33	24.74	30	41.23	42
Hawaii	41.17	32	15.24	45	44.03	38
Idaho	48.77	22	25.19	29	59.10	17
Illinois	44.29	28	22.32	35	52.60	28
Indiana	27.21	50	23.09	33	32.99	48
Iowa	45.97	25	28.79	19	52.81	27
Kansas	38.73	36	19.60	40	40.80	43
Kentucky	43.91	29	30.68	15	50.98	30
Louisiana	49.47	18	15.03	46	46.59	33
Maine	35.35	44	10.74	50	44.70	37
Maryland	27.77	49	14.11	49	38.10	45
Massachusetts	38.30	38	23.22	32	47.86	32
Michigan	45.72	26	40.13	5	56.14	23
Minnesota	49.92	15	26.78	23	59.34	15
Mississippi	56.45	9	26.54	24	66.96	10
Missouri	49.89	16	29.52	16	58.68	18
Montana	54.51	10	25.85	25	62.58	13
Nebraska	70.52	3	56.60	1	71.07	9
Nevada	59.73	7	39.70	6	51.36	29
New Hampshire	31.40	47	21.24	38	31.35	50
New Jersey	29.94	48	21.15	39	37.86	46
New Mexico	59.50	8	22.25	36	74.69	8
New York	65.34	4	38.32	9	77.14	6
North Carolina	43.26	31	32.92	12	41.34	41
North Dakota	40.26	34	14.49	48	41.42	40
Ohio	62.69	6	34.08	11	90.35	3
Oklahoma	44.44	27	24.30	31	48.72	31
Oregon	72.01	1	30.84	14	111.34	1
Pennsylvania	36.46	42	28.33	20	55.99	24
Rhode Island	37.02	40	27.84	22	56.50	21
South Carolina	49.06	20	38.64	8	56.80	20
South Dakota	49.09	19	19.34	42	63.26	12
Tennessee	54.38	11	49.71	3	65.61	11
Texas	39.72	35	28.91	18	45.79	34
Utah	43.70	30	32.53	13	59.29	16
Vermont	35.41	43	22.43	34	36.69	47
Virginia	38.44	37	14.58	47	45.33	36
Washington	53.87	12	38.70	7	79.43	5
West Virginia	49.99	14	18.50	43	38.90	44
Wisconsin	49.63	17	25.74	26	75.51	7
Wyoming	46.70	24	29.26	17	58.49	19

* US average includes District of Columbia

Source: US Census Bureau, Bureau of Economic Analysis, RIPEC calculations
 RI Ranked 32th in FY 2016

Table 24
Social Insurance Trust, Liquor
Store and Utility Revenues
Per Capita
Fiscal Years 2017, 2012 and 2007

	FY 2017		FY 2012		FY 2007	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 2,548		\$ 1,357		\$ 2,472	
Alabama	\$ 2,042	30	\$ 1,944	5	\$ 1,969	27
Alaska	3,577	4	1,394	10	3,813	3
Arizona	2,108	26	1,288	19	1,670	40
Arkansas	1,956	32	795	44	1,715	37
California	4,277	2	2,104	2	4,374	1
Colorado	1,881	42	1,295	15	2,407	14
Connecticut	2,429	16	1,060	30	1,851	33
Delaware	1,888	41	1,132	26	1,854	32
Florida	1,789	47	811	42	2,155	19
Georgia	1,817	45	931	35	1,496	46
Hawaii	2,182	21	690	47	1,796	35
Idaho	2,097	27	893	37	1,977	26
Illinois	2,382	17	1,029	32	2,239	18
Indiana	1,236	50	911	36	1,129	50
Iowa	2,190	20	1,239	21	1,946	29
Kansas	1,892	40	889	38	1,554	43
Kentucky	1,806	46	1,101	28	1,626	41
Louisiana	2,170	22	613	49	1,704	39
Maine	1,651	49	432	50	1,599	42
Maryland	1,686	48	762	45	1,821	34
Massachusetts	2,627	10	1,341	13	2,412	13
Michigan	2,120	25	1,570	9	1,946	28
Minnesota	2,764	9	1,289	18	2,497	10
Mississippi	2,054	29	886	39	1,982	25
Missouri	2,290	19	1,187	24	2,093	22
Montana	2,499	12	1,049	31	2,149	20
Nebraska	3,594	3	2,654	1	2,745	8
Nevada	2,853	8	1,593	7	2,129	21
New Hampshire	1,844	43	1,087	29	1,405	48
New Jersey	1,947	33	1,178	25	1,924	30
New Mexico	2,352	18	798	43	2,414	12
New York	4,278	1	2,076	3	3,671	4
North Carolina	1,933	37	1,295	16	1,528	44
North Dakota	2,123	24	822	41	1,511	45
Ohio	2,932	7	1,385	12	3,215	6
Oklahoma	1,942	34	1,016	33	1,733	36
Oregon	3,530	5	1,230	22	4,065	2
Pennsylvania	1,939	35	1,306	14	2,261	17
Rhode Island	1,938	36	1,290	17	2,306	15
South Carolina	2,091	28	1,388	11	1,869	31
South Dakota	2,462	14	884	40	2,472	11
Tennessee	2,468	13	1,971	4	2,262	16
Texas	1,930	38	1,276	20	1,712	38
Utah	1,961	31	1,192	23	2,020	24
Vermont	1,843	44	1,016	34	1,432	47
Virginia	2,139	23	730	46	2,027	23
Washington	3,211	6	1,868	6	3,475	5
West Virginia	1,917	39	650	48	1,152	49
Wisconsin	2,454	15	1,110	27	2,869	7
Wyoming	2,608	11	1,591	8	2,715	9

* US average includes District of Columbia

Source: US Census Bureau, Bureau of Economic Analysis, RIPEC calculations
 RI Ranked 29th in FY 2016

Table 25
State Population
Fiscal Years 2017, 2012 and 2007

	FY 2017		FY 2012		FY 2007	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	323,071,342	-	311,580,009	0	298,379,912	0
Alabama	4,864,745	24	4,798,834	23	4,628,981	23
Alaska	741,504	48	722,038	47	675,302	47
Arizona	6,945,452	14	6,473,497	16	6,029,141	17
Arkansas	2,990,410	32	2,940,407	32	2,821,761	32
California	39,209,127	1	37,641,823	1	36,021,202	1
Colorado	5,540,921	21	5,121,771	22	4,720,423	22
Connecticut	3,578,674	29	3,588,023	29	3,517,460	29
Delaware	949,216	45	907,316	45	859,268	45
Florida	20,629,982	3	19,093,352	4	18,166,990	4
Georgia	10,304,763	8	9,801,578	9	9,155,813	9
Hawaii	1,428,105	40	1,379,252	40	1,309,731	41
Idaho	1,682,930	39	1,583,828	39	1,468,669	39
Illinois	12,826,895	5	12,867,291	5	12,643,955	5
Indiana	6,633,344	17	6,516,045	15	6,332,669	15
Iowa	3,131,785	30	3,066,054	30	2,982,644	30
Kansas	2,911,263	35	2,869,035	33	2,762,931	33
Kentucky	4,438,229	26	4,369,488	26	4,219,239	26
Louisiana	4,678,215	25	4,575,184	25	4,302,665	25
Maine	1,331,370	42	1,328,150	41	1,323,619	40
Maryland	6,004,692	19	5,838,991	19	5,627,367	19
Massachusetts	6,826,022	15	6,613,149	14	6,410,084	13
Michigan	9,951,890	10	9,881,521	8	10,036,081	8
Minnesota	5,523,409	22	5,345,668	21	5,163,555	21
Mississippi	2,988,298	33	2,978,470	31	2,904,978	31
Missouri	6,087,203	18	6,009,641	18	5,842,704	18
Montana	1,040,863	44	997,221	44	952,692	44
Nebraska	1,905,924	37	1,840,538	38	1,772,693	38
Nevada	2,919,772	34	2,712,799	35	2,522,658	35
New Hampshire	1,342,373	41	1,319,815	42	1,308,389	42
New Jersey	8,874,516	11	8,827,783	11	8,661,679	11
New Mexico	2,092,789	36	2,080,395	36	1,962,137	36
New York	19,641,589	4	19,498,514	3	19,104,631	3
North Carolina	10,156,679	9	9,656,754	10	8,917,270	10
North Dakota	754,353	47	685,136	48	649,422	48
Ohio	11,635,003	7	11,543,463	7	11,481,213	7
Oklahoma	3,926,769	28	3,787,821	28	3,594,090	28
Oregon	4,091,404	27	3,871,728	27	3,670,883	27
Pennsylvania	12,783,538	6	12,744,583	6	12,510,809	6
Rhode Island	1,057,063	43	1,053,536	43	1,063,096	43
South Carolina	4,958,235	23	4,671,422	24	4,357,847	24
South Dakota	862,890	46	823,484	46	783,033	46
Tennessee	6,645,011	16	6,397,410	17	6,088,766	16
Texas	27,937,492	2	25,646,227	2	23,359,580	2
Utah	3,042,613	31	2,814,216	34	2,525,507	34
Vermont	623,644	49	626,979	49	622,892	49
Virginia	8,410,946	12	8,100,469	12	7,673,725	12
Washington	7,294,680	13	6,821,655	13	6,370,753	14
West Virginia	1,830,929	38	1,856,074	37	1,827,912	37
Wisconsin	5,772,958	20	5,704,755	20	5,577,655	20
Wyoming	584,290	50	567,224	50	522,667	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 2016

**Table 26
Personal Income
Per Capita
Fiscal Years 2017, 2012 and 2007**

	FY 2017		FY 2012		FY 2007	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 52,218		\$ 44,927		\$ 40,225	
Alabama	\$ 40,554	47	\$ 36,010	44	\$ 32,907	44
Alaska	56,662	9	54,248	6	44,186	9
Arizona	43,138	42	36,587	42	36,612	29
Arkansas	41,695	45	36,384	43	31,366	48
California	60,448	6	49,211	11	43,907	10
Colorado	56,084	10	46,301	16	42,766	12
Connecticut	72,116	1	65,032	1	58,022	1
Delaware	50,767	21	44,459	23	42,293	14
Florida	48,674	26	41,555	28	40,040	20
Georgia	45,004	37	37,634	40	36,276	33
Hawaii	53,000	16	45,282	22	40,789	18
Idaho	42,994	43	35,446	48	33,447	43
Illinois	53,772	14	46,104	17	42,555	13
Indiana	45,407	35	39,464	37	34,237	41
Iowa	47,638	29	43,047	26	36,843	28
Kansas	48,859	25	45,375	20	38,096	24
Kentucky	41,144	46	35,892	46	31,896	47
Louisiana	43,869	40	40,783	29	36,576	30
Maine	46,699	31	40,274	32	35,778	34
Maryland	60,715	5	53,987	8	47,806	4
Massachusetts	68,605	2	57,765	2	50,407	3
Michigan	46,372	32	39,120	39	34,671	38
Minnesota	55,363	13	48,136	13	42,073	15
Mississippi	36,392	50	33,368	50	29,604	50
Missouri	45,905	33	40,229	33	35,669	35
Montana	45,845	34	40,584	31	34,341	40
Nebraska	50,973	20	46,885	14	38,623	23
Nevada	47,760	28	40,115	34	41,450	16
New Hampshire	58,718	8	51,165	9	44,812	7
New Jersey	65,027	4	55,695	4	50,818	2
New Mexico	39,532	48	35,848	47	32,321	46
New York	65,474	3	54,192	7	47,589	5
North Carolina	44,677	39	39,343	38	36,952	27
North Dakota	52,727	17	56,718	3	36,473	32
Ohio	46,768	30	40,652	30	35,579	36
Oklahoma	43,699	41	41,806	27	35,576	37
Oregon	49,025	24	39,881	35	36,509	31
Pennsylvania	53,172	15	46,100	18	40,389	19
Rhode Island	52,350	18	46,330	15	40,819	17
South Carolina	42,616	44	35,920	45	32,902	45
South Dakota	50,151	22	45,732	19	39,085	21
Tennessee	45,381	36	39,643	36	34,484	39
Texas	48,589	27	44,148	24	37,387	26
Utah	44,877	38	36,643	41	34,071	42
Vermont	52,050	19	45,290	21	39,043	22
Virginia	55,663	12	50,104	10	44,718	8
Washington	59,599	7	48,267	12	43,745	11
West Virginia	38,351	49	35,131	49	29,612	49
Wisconsin	49,453	23	43,148	25	38,003	25
Wyoming	55,860	11	54,381	5	46,422	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 19th in FY 2016