

HOW RHODE ISLAND COMPARES

2010 Edition

STATE and LOCAL
REVENUES

PER CAPITA

PER \$1,000 OF PERSONAL INCOME

Compiled as a public service by:



Rhode Island Public Expenditure Council

I. Introduction

Uniform and dependable revenue information is needed to accurately compare state and local revenues. In RIPEC's opinion, a credible and commonly used source of comparative state and local expenditure data is *Government Finances* compiled by the United States Census Bureau. Thus, the analysis presented here is based on the United States Census Bureau, Government Finance, FY 2008 and FY 1998 data.

RIPEC's report, *How Rhode Island Compares – State and Local Revenues, 2010 Edition* provides details on state and local government expenditures for fiscal year 2008, the latest year for which national data are available. The publication compares Rhode Island's expenditures 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 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 Department of Commerce's Bureau of the Census website (www.census.gov). Per capita calculations were completed by RIPEC using Census Bureau population figures and per \$1,000 of personal income calculations by using the U.S. Dept. of Commerce's Bureau of Economic Analysis income data as of June, 2010.

How Rhode Island Compares – State and Local Expenditures, 2009 Edition contains three sections in addition to this Introduction:

- Section II: Highlights includes a bullet-pointed summary of the key findings;
- Section III: Overview and Summary provides highlights of the major expenditures; and
- Section IV: State and Local Government Revenues contains 17 tables of revenue data for fiscal years 1998 and 2008 on a per \$1,000 of personal income basis and a per capita basis; and

II. Highlights

- When all revenues – including taxes, charges and miscellaneous revenues, intergovernmental revenues, and insurance trust, utility and liquor store revenues – are considered, Rhode Island’s total state and local revenues in FY 2008 ranked 29th highest in the country as a share of personal income, and 16th highest on a per capita basis.
- In FY 1998, Rhode Island ranked 24th highest for total revenue collections per \$1,000 of personal income, and 33rd when total revenues were measured per capita.
- In FY 2008, Rhode Island’s total general revenue collections (total revenues minus insurance trust, liquor store and utility revenues) totaled \$210.22 per \$1,000 of personal income (22nd highest in the country), and were 3.2 percent higher than the national average of \$203.76.
- When measured on a per capita basis, Rhode Island general revenue collections of \$8,483 were 5.5 percent higher than the national average of \$8,042 and were 14th highest in the country.

Tax collections per \$1,000 of personal income

- The Ocean State ranked 17th highest in the country when tax collections (a sub-category of general revenues) were measured per \$1,000 of personal income and 13th highest when measured per capita.
- Of the six New England states, only Massachusetts and New Hampshire had total tax collections as a share of personal income below the national average; however, almost every New England state ranked lower in FY 2008 when compared to their FY 1998 ranking.
- Rhode Island’s individual income tax collections of \$25.58 were on par with national collections of \$25.59. Between FY 1998 and FY 2008, individual income tax collections decreased by 7.2 percent in the Ocean State, compared to a 4.3 percent increase nationally.
- Every New England state relies more heavily on the property tax to support state and local government; all the states, with the exception of Massachusetts, ranked in the top ten states in both years; however, collections in New England grew at a slower rate than in the rest of the country and declined in both Maine and Vermont.
- Rhode Island’s FY 2008 property tax collections per \$1,000 of personal income of \$48.35 were 40.5 percent higher than the national average of \$34.41. In Rhode Island, property taxes as a share of personal income increased by 3.8 percent, the fastest growth in the region but slightly more than half the national rate of growth.
- In contrast to the property tax, general sales tax collections in New England are universally lower than national sales tax collections. In FY 2008, none of the New England states ranked in the top half of the country.

- Rhode Island's general sales tax collections of \$19.84 per \$1,000 of personal income were 22.4 percent lower than the national average of \$25.57.

Tax collections per capita

- Rhode Island's total tax collections of \$4,607 ranked the State 13th highest in the country and 4th highest in the region.
- Rhode Island's individual income tax collections of \$1,032, per capita were only slightly higher than the national average and grew slower than the other New England states and the rest of the country between FY 1998 and FY 2008.
- The national average of \$1,358 in property tax collections for FY 2008 was 43.6 percent less than Rhode Island's collections of \$1,951 per capita (6th highest in the country).
- Between FY 1998 and FY 2008, property tax collections per capita increased by 54.9 percent in Rhode Island, the second highest rate of growth in New England.
- Rhode Island's general sales tax collections of \$801 per capita were 20.7 percent lower than the national average of \$1,009 per capita but were the third highest in the region (behind Connecticut and Maine).

Other revenues

- Rhode Island's charges and miscellaneous revenue collections of \$47.50 per \$1,000 of personal income and \$1,917 per capita, were the second highest in New England, but in the bottom half of the United States.
- In New England, Maine, Rhode Island and Vermont had intergovernmental receipts that were higher than the national average in both FY 2008 and FY 1998 when measured as a share of personal income.
- Due to investment losses in many insurance trust systems across the country in 2008, state and local governments saw a significant decline in this category, which had an effect on total revenues for FY 2008.
- On a per capita basis, total revenues declined by 16.0 percent in Rhode Island, almost entirely as a result of investment losses related to social insurance trusts. Nationally, total revenues fell by 13.1 percent due to investment losses.

III. Overview and Summary

This report provides an overview of how Rhode Island's per \$1,000 of personal income and per capita revenues compare to New England, the rest of the country, and to the United States average. When all revenues – including taxes, charges and miscellaneous revenues, intergovernmental revenues, and insurance trust, utility and liquor store revenues – are considered, Rhode Island's total state and local revenues in FY 2008 ranked 29th highest in the country as a share of personal income, and 16th highest per capita. In FY 1998, Rhode Island ranked 24th highest for total revenue collections per \$1,000 of personal income, and 33rd when total revenues were measured on a per capita basis.

The Census categorizes revenues on the fund source, rather than by administrative unit that accounts for or controls a particular activity. General revenues comprise all sources of revenue received from external sources with limited exceptions and exclude utility, liquor store and insurance trust revenues. In FY 2008, Rhode Island's total general revenue collections totaled \$210.22 per \$1,000 of personal income (22nd highest in the country), and were 3.2 percent higher than the national average of \$203.76. When measured on a per capita basis, Rhode Island's general revenue collections of \$8,483 were 5.5 percent higher than the national average of \$8,042 and were 14th highest in the country.

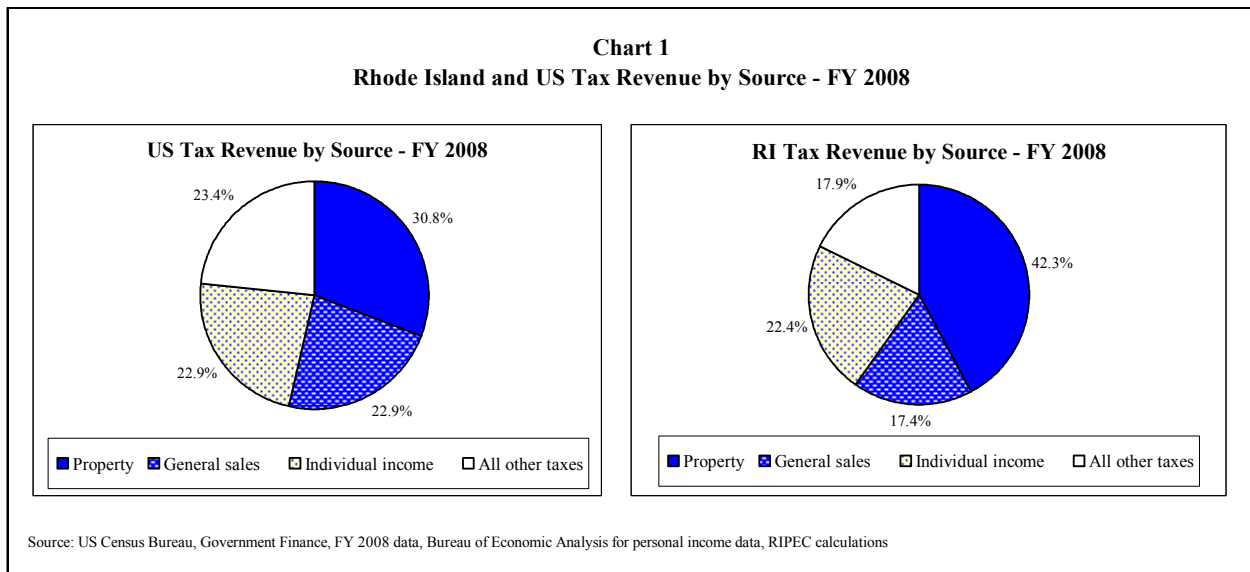
Table 1
State and Local Revenues Per \$1,000 of Personal Income and Per Capita
How Rhode Island Compares to the United States Average - FY 2008

	Per \$1,000 of Personal Income				Per Capita			
	US	RI	Rank	% of US	US	RI	Rank	% of US
Tax Revenues								
Property	\$34.41	\$48.35	5	140.5%	\$1,358	\$1,951	6	143.6%
Individual Income	25.59	25.58	29	100.0%	1,010	1,032	20	102.2%
General Sales	25.57	19.84	38	77.6%	1,009	801	35	79.3%
Other Taxes	26.18	20.42	42	78.0%	1,033	824	33	79.7%
Total State and Local Taxes	\$111.75	\$114.18	17	102.2%	\$4,411	\$4,607	13	104.5%
Charges and Misc Revenues	\$51.57	\$47.50	42	92.1%	\$2,036	\$1,917	30	94.2%
Intergovernmental Revenues	40.44	48.54	17	120.0%	1,596	1,958	10	122.7%
Total General Revenues	\$203.76	\$210.22	22	103.2%	\$8,042	\$8,483	14	105.5%
Non General Revenues*	\$19.71	\$10.87	34	55.1%	\$778	\$439	32	56.4%
Total Revenues	\$223.48	\$221.09	29	98.9%	\$8,821	\$8,921	16	101.1%

* Insurance trust, utility and liquor store revenue
Source: US Census Bureau, Government Finance, FY 2008 data, Bureau of Economic Analysis for personal income data, RIPEC calculations

General revenues are broken into three major categories: taxes, charges and miscellaneous revenues, and intergovernmental transfers. Of the three, taxes represent the largest share of general revenues. As a share of personal income, total Rhode Island tax collections in FY 2008 were \$114.18 per \$1,000 of personal income, compared to \$111.75 per \$1,000 of personal income nationally. On a per capita basis, total tax collections in Rhode Island of \$4,607 were 4.5

percent higher than the national average of \$4,411. The Ocean State ranked 17th highest in the country when tax collections were measured per \$1,000 of personal income and 13th highest when measured per capita.



In general, the property tax represents the largest share of tax collections, accounting for 30.8 percent of all FY 2008 taxes across the country. In Rhode Island, the property tax accounted for 42.3 percent of total collections in FY 2008, accounting for almost a 12 percent greater share of taxes than the national average. General sales and other tax collections (excise, corporate income, etc.) account for a smaller share of Rhode Island tax revenues compared to the national average (17.4 percent v. 22.9 percent, and 17.9 percent v. 23.4 percent, respectively). Income taxes account for approximately the same share of taxes for both the United States average and in Rhode Island.

Tax collections per \$1,000 of personal income

Total FY 2008 tax collections across the New England states per \$1,000 of personal income ranged from 49th highest in the country in New Hampshire to 6th highest in Maine. Rhode Island’s collections of \$114.18 per \$1,000 of personal income were 17th highest in the country and 4th highest in the New England region. Of the six states, only Massachusetts and New Hampshire had total tax collections below the national average. At the same time, with the exception of Vermont, taxes as a share of personal income have declined across the region and almost every New England state ranked lower in FY 2008 when compared to the FY 1998 ranking.

Fiscal year 2008 individual income tax collections per \$1,000 of personal income were higher than the national average in four of the six New England states (Connecticut, Maine, Massachusetts, and Vermont). Rhode Island’s individual income tax collections of \$25.58 were on par with national collections of \$25.59. Between FY 1998 and FY 2008, individual income tax collections decreased by 7.2 percent in the Ocean State, compared to a 4.3 percent increase nationally and a 34.3 percent increase in Connecticut. Of the six states, Massachusetts was the only other state to see individual income tax collections decline during this period.

Table 2
How Rhode Island Compares on Selected Tax Measures - FY 2008 and FY 1998

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				
	2008	Rank	1998	Rank		2008	Rank	1998	Rank
US	\$111.75	-	\$108.12	-	US	\$25.59	-	\$24.54	-
CT	117.99	12	121.31	7	CT	38.30	4	28.52	17
ME	129.86	6	140.03	1	ME	34.21	10	31.63	12
MA	104.61	34	110.48	16	MA	38.45	3	40.88	3
NH	89.28	49	85.00	50	NH	2.12	42	1.83	42
RI	114.18	17	115.35	11	RI	25.58	29	27.56	19
VT	123.42	8	120.69	8	VT	26.19	28	25.65	28

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				
	2008	Rank	1998	Rank		2008	Rank	1998	Rank
US	\$34.41	-	\$32.15	-	US	\$25.57	-	\$26.37	-
CT	42.49	8	42.01	10	CT	18.10	40	25.39	27
ME	47.22	6	57.02	1	ME	23.21	29	28.99	18
MA	35.89	17	35.53	15	MA	12.61	45	15.08	43
NH	55.00	1	54.36	2	NH	0.00	-	0.00	-
RI	48.35	5	46.56	6	RI	19.84	38	19.69	39
VT	49.49	3	53.45	3	VT	14.48	42	13.65	45

Source: US Census Bureau, Government Finance, FY 2008 and FY 1998 data, Bureau of Economic Analysis for personal income data, RIPEC calculations

Every New England state relies more heavily on the property tax to support state and local government; all the states, with the exception of Massachusetts, ranked in the top ten states in both years. Rhode Island's FY 2008 property tax collections of \$48.35 were 40.5 percent higher than the national average of \$34.41, while New Hampshire's collections of \$55.00 were almost 60 percent higher than the rest of the country. Although the region's property tax collections are higher than the nation as a whole, collections in New England grew at a slower rate than in the rest of the country and declined in both Maine and Vermont. In Rhode Island, property taxes as a share of personal income increased by 3.8 percent, the fastest growth in the region but slightly more than half the national rate of growth.

In contrast to the property tax, general sales tax collections in New England are universally lower than national sales tax collections. In FY 2008, none of the New England states ranked in the top half of the country, and all but Maine and Rhode Island ranked in the bottom ten. Rhode Island's general sales tax collections of \$19.84 were 22.4 percent lower than the national average of \$25.57. Over the ten year period covered in this analysis, Rhode Island's sales tax collections increased by 0.8 percent, while taxes nationally and in Connecticut, Maine and Massachusetts declined.

Tax collections per capita

On a per capita basis, total tax collections in New England were, on average, higher than the rest of the country in FY 2008. With the exception of New Hampshire, all New England states ranked in the top 15 states in the country for total taxes. At the same time, only Vermont and New Hampshire outpaced the national average for per capita tax collections between FY 1998 and FY 2008. Rhode Island's total tax collections of \$4,607 ranked the State 13th highest in the country and 4th highest in the region.

Table 3
How Rhode Island Compares on Selected Tax Measures - FY 2008 and FY 1998

Total State and Local Government Tax Collections Per Capita					Total State and Local Government Individual Income Tax Collections Per Capita				
	2008	Rank	1998	Rank		2008	Rank	1998	Rank
US	\$4,411	-	\$2,890	-	US	\$1,010	-	\$656	-
CT	6,600	4	4,432	1	CT	2,142	2	1,042	6
ME	4,504	14	3,222	9	ME	1,186	14	728	17
MA	5,271	6	3,549	4	MA	1,937	4	1,313	1
NH	3,772	30	2,440	36	NH	90	42	53	42
RI	4,607	13	3,120	12	RI	1,032	20	745	15
VT	4,725	12	2,922	16	VT	1,003	21	621	28

Total State and Local Government Property Tax Collections Per Capita					Total State and Local Government General Sales Tax Collections Per Capita				
	2008	Rank	1998	Rank		2008	Rank	1998	Rank
US	\$1,358	-	\$859	-	US	\$1,009	-	\$705	-
CT	2,377	3	1,535	3	CT	1,012	21	928	7
ME	1,638	11	1,312	5	ME	805	34	667	25
MA	1,809	8	1,142	9	MA	635	42	484	41
NH	2,323	4	1,561	2	NH	0	47	0	47
RI	1,951	6	1,259	7	RI	801	35	533	39
VT	1,895	7	1,294	6	VT	554	45	330	45

Source: US Census Bureau, Government Finance, FY 2008 and FY 1998 data, Bureau of Economic Analysis for personal income data, RIPEC calculations

Per capita individual income tax collections were higher than the national average in Connecticut (2nd highest), Maine (14th highest), Massachusetts (4th highest), and Rhode Island (20th highest). Rhode Island's individual income tax collections of \$1,032, however, were only slightly higher than the national average. Notably, Rhode Island's individual income tax collections grew slower than the other New England states and the rest of the country between FY 1998 and FY 2008 increasing by 38.5 percent, compared to a national average increase of 54.0 percent.

As on the per \$1,000 of personal income measure, per capita property taxes across New England were higher than the national average. The national average of \$1,358 in property tax collections for FY 2008 was 43.6 percent less than Rhode Island's collections of \$1,951 per capita (6th

highest in the country), and 75.0 percent less than in Connecticut (3rd highest in the country and highest in New England). Over the past ten years, property taxes in the region grew at a slower pace than in the rest of the country with the exception of Massachusetts (58.0 percent v. 58.4 percent growth). In Rhode Island, property tax collections per capita increased by 54.9 percent, the second highest rate of growth in New England.

With the exception of Connecticut, general sales tax collections were lower than the national average in every New England state. Rhode Island's general sales tax collections of \$801 per capita were 20.7 percent lower than the national average of \$1,009 per capita and were the third highest in the region (behind Connecticut at \$1,012 per capita and Maine at \$805 per capita). Since FY 1998, general sales tax collections in the Ocean State have increased by 50.3 percent, compared to a national average increase of 43.2 percent. Regionally, general sales tax collections increased the most in Vermont (67.8 percent) and the least in Connecticut (9.1 percent).

Other general revenues

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

Table 4
Non Tax General Revenues - FY 1998 and FY 2008

	Per \$1,000 of Personal Income							
	Charges and Misc.				Intergovernmental			
	2008	Rank	1998	Rank	2008	Rank	1998	Rank
US	\$51.57	-	\$47.04	-	\$40.44	-	\$35.63	-
CT	\$23.42	50	\$25.08	50	\$24.17	49	\$27.85	43
ME	46.88	43	43.56	37	55.92	9	52.62	9
MA	42.17	45	35.38	47	34.58	40	35.21	29
NH	39.98	46	38.21	45	31.44	44	27.22	45
RI	47.50	42	38.87	43	48.54	17	42.86	19
VT	48.39	39	47.21	30	62.05	8	52.69	8

	Per Capita							
	Charges and Misc.				Intergovernmental			
	2008	Rank	1998	Rank	2008	Rank	1998	Rank
US	\$2,036	-	\$1,258	-	\$1,596	-	\$952	-
CT	\$1,310	50	\$916	49	\$1,352	40	\$1,018	17
ME	1,626	46	1,002	46	1,940	11	1,211	8
MA	2,125	18	1,137	33	1,743	15	1,131	13
NH	1,689	43	1,097	35	1,328	43	781	43
RI	1,917	30	1,051	42	1,958	10	1,159	12
VT	1,853	33	1,143	31	2,376	5	1,276	6

Source: US Census Bureau, Government Finance, FY 2008 and FY 1998 data, Bureau of Economic Analysis for personal income data, RIPEC calculations

Current charges, which are funds received by governments from the public in exchange for the performance of certain services or commodities (other than liquor stores and utilities). For example, higher education charges including tuition and bookstore receipts, elementary and secondary school lunch and milk sales, toll highways, and publically-operated air and sea transportation facilities are included in this category. 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.

In general, New England relies less on charges and miscellaneous revenues than the rest of the

country. In both FY 1998 and FY 2008, all six states ranked in the lower half of the country for revenues generated through charges and miscellaneous revenues. Rhode Island's collections of charges and miscellaneous revenues of \$47.50 per \$1,000 of personal income ranked the State 42nd highest in FY 2008, the second-highest of the New England states (behind Vermont). When measured on a per capita basis, Rhode Island collected \$1,917 in charges and miscellaneous general revenues in FY 2008, the 30th highest level of collections in the country. Only Maine had higher FY 2008 collections in New England, ranking 18th highest in the country.

Intergovernmental revenues include federal and state grants (e.g., general support, health, and education grants). This category excludes state-to-state payments from intergovernmental transactions and only applies to the local category. In New England, Maine, Rhode Island and Vermont had intergovernmental receipts that were higher than the national average in both FY 2008 and FY 1998 when measured as a share of personal income. On a per capita basis, only Connecticut and New Hampshire saw lower levels of intergovernmental revenues when compared to the national average in FY 2008, and New Hampshire was the only New England state in FY 2008 with lower per capita receipts than the rest of the country in FY 1998.

Other revenues

The Census Bureau categorizes government activity into four sectors: general government (all activities 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 worker's compensation systems, and disability insurance trusts). Revenues from these activities are subsequently classified separately in the Census fiscal data.

	Per \$1,000 of Personal Income			Per Capita		
	FY 2008	FY 2007	FY 1998	FY 2008	FY 2007	FY 1998
US	\$19.71	\$61.88	\$49.61	\$778	\$2,443	\$1,326
CT	\$4.31	\$33.96	\$24.46	\$241	\$1,900	\$894
ME	2.77	46.39	42.75	96	1,609	984
MA	44.72	47.33	27.68	2,253	2,385	889
NH	12.57	32.67	32.82	531	1,380	942
RI	10.87	57.41	30.46	439	2,317	824
VT	21.98	36.79	23.06	841	1,409	558

* Liquor store, utility and insurance trust revenue
Source: US Census Bureau, Government Finance, FY 2008 and FY 1998 data, Bureau of Economic Analysis for personal income data, RIPEC calculations

Social insurance trusts constitute the largest share of the three “non general revenue” categories. Due to investment losses in many insurance trust systems across the country in 2008, state and local governments saw a significant decline in this category, which had an effect on total revenues for FY 2008. Between FY 2007 and FY 2008, total revenues declined by 16.0 percent in Rhode Island, almost entirely as a result of investment losses related to social insurance trusts. Nationally, total revenues fell by 13.1 percent due to investment losses over the fiscal year. One

should note that these figures only encompass the first half of FY 2008. Data from FY 2009 will reflect losses in the second half of the calendar year.

Massachusetts was the only New England state in which “other revenues” remained relatively stable between FY 2007 and FY 2008, declining just 5.8 percent between the two years. Maine fared the worst of the New England states between FY 2007 and FY 2008; other revenues in the State declined by 1,575.1 percent during this period, primarily as a result of losses in the social insurance trust category. Rhode Island’s “other revenues” declined by 428.1 percent, roughly double the national average. Although the majority of New England states experienced significant declines in these revenues, a number of other states fared worse. Notably, Alabama, Michigan, New Mexico, South Dakota, and Wisconsin all had negative revenues in FY 2008 as a result of investment losses.

IV

State and Local Revenue Tables

Table 6
All State and Local Tax Collections
Per \$1,000 of Personal Income
Fiscal Years 2008 and 1998

	FY 2008		FY 1998	
	Amount	Rank	Amount	Rank
United States*	\$111.75	-	\$108.12	-
Alaska	\$348.51	1	\$120.10	9
New York	149.77	2	136.29	2
Wyoming	144.22	3	117.99	10
Hawaii	130.95	4	125.08	4
North Dakota	130.15	5	115.20	12
Maine	129.86	6	140.03	1
New Mexico	124.43	7	127.23	3
Vermont	123.42	8	120.69	8
New Jersey	123.08	9	109.93	22
California	119.95	10	110.01	20
West Virginia	118.15	11	110.26	18
Connecticut	117.99	12	121.31	7
Wisconsin	117.91	13	124.43	5
Ohio	115.99	14	107.76	26
Utah	115.03	15	113.92	14
Kansas	114.43	16	112.43	15
Rhode Island	114.18	17	115.35	11
Nebraska	114.10	18	109.40	24
Louisiana	113.89	19	106.82	28
Minnesota	113.29	20	122.99	6
Pennsylvania	109.95	21	104.84	31
Arizona	108.08	22	102.32	37
Iowa	107.96	23	106.83	27
Mississippi	107.78	24	106.59	29
Michigan	107.43	25	109.73	23
Illinois	107.43	26	102.07	38
Arkansas	107.28	27	103.86	33
Indiana	106.90	28	102.50	36
North Carolina	106.44	29	103.56	34
Kentucky	106.09	30	110.00	21
Montana	105.66	31	110.26	19
Delaware	105.13	32	115.13	13
Washington	104.66	33	110.27	17
Massachusetts	104.61	34	110.48	16
Maryland	103.38	35	105.12	30
Georgia	103.20	36	102.59	35
Florida	102.98	37	98.10	41
Idaho	102.06	38	109.12	25
Nevada	101.34	39	95.90	45
Virginia	99.92	40	98.05	42
Missouri	97.12	41	99.66	40
Colorado	95.68	42	96.74	44
Oklahoma	94.39	43	104.10	32
Texas	94.29	44	95.01	46
South Carolina	93.79	45	100.36	39
Oregon	93.25	46	97.65	43
Alabama	91.27	47	88.59	48
Tennessee	90.19	48	87.60	49
New Hampshire	89.28	49	85.00	50
South Dakota	84.85	50	94.00	47

* US average includes District of Columbia

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

RI Ranked 15th in FY 2007

Table 7
All State and Local Tax Collections
Per Capita
Fiscal Years 2008 and 1998

	FY 2008		FY 1998	
	Amount	Rank	Amount	Rank
United States*	\$4,411	-	\$2,890	-
Alaska	\$14,243	1	\$3,307	6
New York	7,166	2	4,326	2
Wyoming	7,065	3	2,907	17
Connecticut	6,600	4	4,432	1
New Jersey	6,193	5	3,726	3
Massachusetts	5,271	6	3,549	4
Hawaii	5,249	7	3,304	7
California	5,089	8	3,064	14
North Dakota	4,962	9	2,538	31
Maryland	4,922	10	3,152	11
Minnesota	4,757	11	3,517	5
Vermont	4,725	12	2,922	16
Rhode Island	4,607	13	3,120	12
Maine	4,504	14	3,222	9
Illinois	4,500	15	2,967	15
Washington	4,420	16	3,084	13
Pennsylvania	4,352	17	2,799	22
Wisconsin	4,351	18	3,200	10
Delaware	4,293	19	3,257	8
Kansas	4,279	20	2,819	21
Virginia	4,241	21	2,699	25
Nebraska	4,231	22	2,763	23
Louisiana	4,181	23	2,312	41
Nevada	4,127	24	2,843	19
Ohio	4,069	25	2,749	24
Colorado	4,039	26	2,819	20
Florida	4,019	27	2,585	30
New Mexico	3,933	28	2,659	26
Iowa	3,862	29	2,613	27
New Hampshire	3,772	30	2,440	36
Michigan	3,738	31	2,883	18
North Carolina	3,665	32	2,598	29
Arizona	3,627	33	2,432	37
Indiana	3,618	34	2,511	32
Texas	3,614	35	2,393	39
Montana	3,600	36	2,295	42
West Virginia	3,547	37	2,177	46
Utah	3,543	38	2,500	34
Georgia	3,524	39	2,606	28
Oklahoma	3,404	40	2,262	43
Missouri	3,381	41	2,463	35
Oregon	3,344	42	2,508	33
Kentucky	3,338	43	2,394	38
Arkansas	3,318	44	2,155	47
Idaho	3,294	45	2,370	40
Mississippi	3,156	46	2,072	49
South Dakota	3,140	47	2,179	45
Tennessee	3,086	48	2,100	48
Alabama	3,034	49	1,930	50
South Carolina	2,986	50	2,213	44

* US average includes District of Columbia

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

RI Ranked 12th in FY 2007

Table 8
State and Local Property Tax Collections
Per \$1,000 of Personal Income
Fiscal Years 2008 and 1998

	FY 2008		FY 1998	
	Amount	Rank	Amount	Rank
United States*	\$34.41	-	\$32.15	-
New Hampshire	\$55.00	1	\$54.36	2
New Jersey	51.96	2	51.85	4
Vermont	49.49	3	53.45	3
Wyoming	49.19	4	44.49	7
Rhode Island	48.35	5	46.56	6
Maine	47.22	6	57.02	1
Wisconsin	42.72	7	39.24	11
Connecticut	42.49	8	42.01	10
Florida	42.49	9	33.94	21
New York	42.31	10	42.45	8
Michigan	40.31	11	33.07	23
Illinois	39.56	12	38.15	12
Alaska	38.25	13	42.10	9
Nebraska	37.77	14	38.00	13
Texas	36.61	15	35.56	14
Montana	36.01	16	48.45	5
Massachusetts	35.89	17	35.53	15
Kansas	35.53	18	32.78	24
Iowa	34.79	19	34.60	20
California	34.02	20	27.55	34
Ohio	33.74	21	30.55	25
Indiana	32.30	22	35.14	17
Virginia	32.29	23	29.91	27
Oregon	31.68	24	30.39	26
Pennsylvania	31.57	25	28.78	30
Arizona	31.52	26	29.26	28
Georgia	31.36	27	26.30	35
Nevada	30.78	28	22.24	39
South Carolina	30.63	29	27.89	31
Minnesota	30.40	30	35.33	16
North Dakota	30.34	31	34.69	19
Colorado	29.87	32	27.87	32
South Dakota	29.15	33	33.84	22
Washington	28.59	34	35.08	18
Utah	27.23	35	26.11	36
Mississippi	26.90	36	24.65	37
Missouri	26.78	37	22.70	38
North Carolina	25.23	38	21.95	40
Maryland	24.72	39	27.82	33
Idaho	24.39	40	29.03	29
Hawaii	24.36	41	19.06	43
West Virginia	22.75	42	21.67	41
Tennessee	22.17	43	19.69	42
Kentucky	20.83	44	18.44	44
New Mexico	18.05	45	15.91	49
Louisiana	18.00	46	16.31	46
Delaware	17.13	47	16.12	47
Arkansas	16.68	48	17.26	45
Oklahoma	16.19	49	15.99	48
Alabama	14.99	50	11.52	50

* US average includes District of Columbia

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

RI Ranked 5th in FY 2007

Table 9
State and Local Property Tax Collections
Per Capita
Fiscal Years 2008 and 1998

	FY 2008		FY 1998	
	Amount	Rank	Amount	Rank
United States*	\$1,358	-	\$859	-
New Jersey	\$2,614	1	\$1,758	1
Wyoming	2,410	2	1,096	11
Connecticut	2,377	3	1,535	3
New Hampshire	2,323	4	1,561	2
New York	2,025	5	1,347	4
Rhode Island	1,951	6	1,259	7
Vermont	1,895	7	1,294	6
Massachusetts	1,809	8	1,142	9
Florida	1,658	9	894	18
Illinois	1,657	10	1,109	10
Maine	1,638	11	1,312	5
Wisconsin	1,576	12	1,009	13
Alaska	1,563	13	1,159	8
California	1,443	14	767	30
Texas	1,403	15	896	17
Michigan	1,403	16	869	19
Nebraska	1,400	17	960	16
Virginia	1,370	18	823	23
Kansas	1,328	19	822	24
Minnesota	1,276	20	1,011	12
Colorado	1,261	21	812	25
Nevada	1,253	22	659	34
Pennsylvania	1,250	23	768	29
Iowa	1,245	24	846	21
Montana	1,227	25	1,008	14
Washington	1,207	26	981	15
Ohio	1,184	27	780	28
Maryland	1,177	28	834	22
North Dakota	1,157	29	764	31
Oregon	1,136	30	781	27
Indiana	1,093	31	861	20
South Dakota	1,078	32	784	26
Georgia	1,071	33	668	33
Arizona	1,058	34	695	32
Hawaii	977	35	503	40
South Carolina	975	36	615	36
Missouri	932	37	561	38
North Carolina	869	38	551	39
Utah	838	39	573	37
Mississippi	788	40	479	41
Idaho	787	41	631	35
Tennessee	758	42	472	42
Delaware	700	43	456	43
West Virginia	683	44	428	44
Louisiana	661	45	353	47
Kentucky	655	46	401	45
Oklahoma	584	47	347	48
New Mexico	571	48	332	49
Arkansas	516	49	358	46
Alabama	498	50	251	50

* US average includes District of Columbia

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

RI Ranked 7th in FY 2007

Table 10
State and Local General Sales Tax Collections
Per \$1,000 of Personal Income
Fiscal Years 2008 and 1998

	FY 2008		FY 1998	
	Amount	Rank	Amount	Rank
United States*	\$25.57	-	\$26.37	-
Hawaii	\$50.92	1	\$45.38	3
Washington	50.27	2	50.51	2
Wyoming	47.49	3	35.14	11
Louisiana	45.09	4	42.96	4
New Mexico	44.43	5	50.66	1
Arizona	42.82	6	36.37	7
Arkansas	42.38	7	36.31	8
Tennessee	41.75	8	41.00	5
Mississippi	36.68	9	38.31	6
South Dakota	34.05	10	34.77	12
Nevada	32.28	11	35.34	10
Florida	32.08	12	34.72	13
Utah	32.07	13	35.48	9
Georgia	29.98	14	32.10	14
Texas	29.55	15	31.17	17
Kansas	29.48	16	31.32	15
Nebraska	28.50	17	25.92	25
Idaho	27.84	18	24.83	29
Oklahoma	27.68	19	31.28	16
Alabama	26.97	20	27.84	21
Indiana	26.73	21	21.94	37
California	26.50	22	28.79	19
Colorado	25.63	23	27.11	22
North Dakota	25.51	24	24.86	28
New York	24.95	25	25.46	26
Missouri	24.71	26	27.99	20
Ohio	23.68	27	22.94	35
Michigan	23.47	28	26.74	23
Maine	23.21	29	28.99	18
North Carolina	23.16	30	22.82	36
Iowa	22.74	31	23.47	33
South Carolina	22.62	32	26.69	24
Wisconsin	22.10	33	24.06	31
Kentucky	21.55	34	23.32	34
Minnesota	21.39	35	24.42	30
New Jersey	20.40	36	17.46	41
West Virginia	20.40	37	23.88	32
Rhode Island	19.84	38	19.69	39
Pennsylvania	18.67	39	20.14	38
Connecticut	18.10	40	25.39	27
Illinois	17.29	41	18.42	40
Vermont	14.48	42	13.65	45
Virginia	14.47	43	15.52	42
Maryland	14.02	44	14.15	44
Massachusetts	12.61	45	15.08	43
Alaska	7.68	46	6.82	46
Delaware	-	47	-	47
Montana	-	47	-	47
New Hampshire	-	47	-	47
Oregon	-	47	-	47

* US average includes District of Columbia

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

RI Ranked 37th in FY 2007

Table 11
State and Local General Sales Tax Collections
Per Capita
Fiscal Years 2008 and 1998

	FY 2008		FY 1998	
	Amount	Rank	Amount	Rank
United States*	\$1,009	-	\$705	-
Wyoming	\$2,326	1	\$866	9
Washington	2,123	2	1,412	1
Hawaii	2,041	3	1,198	2
Louisiana	1,656	4	930	6
Arizona	1,437	5	865	10
Tennessee	1,428	6	983	5
New Mexico	1,404	7	1,059	3
Nevada	1,315	8	1,048	4
Arkansas	1,311	9	753	19
South Dakota	1,260	10	806	13
Florida	1,252	11	915	8
New York	1,194	12	808	12
Texas	1,133	13	785	17
California	1,124	14	802	14
Kansas	1,102	15	785	16
Colorado	1,082	16	790	15
Mississippi	1,074	17	745	20
Nebraska	1,057	18	655	26
New Jersey	1,026	19	592	29
Georgia	1,024	20	815	11
Connecticut	1,012	21	928	7
Oklahoma	998	22	680	24
Utah	988	23	779	18
North Dakota	973	24	547	34
Indiana	904	25	537	37
Idaho	899	26	539	35
Minnesota	898	27	698	22
Alabama	896	28	606	28
Missouri	860	29	692	23
Ohio	831	30	585	31
Michigan	817	31	702	21
Wisconsin	815	32	619	27
Iowa	814	33	574	32
Maine	805	34	667	25
Rhode Island	801	35	533	39
North Carolina	797	36	573	33
Pennsylvania	739	37	538	36
Illinois	724	38	535	38
South Carolina	720	39	589	30
Kentucky	678	40	507	40
Maryland	667	41	424	44
Massachusetts	635	42	484	41
Virginia	614	43	427	43
West Virginia	612	44	472	42
Vermont	554	45	330	45
Alaska	314	46	188	46
Delaware	-	47	-	47
Montana	-	47	-	47
New Hampshire	-	47	-	47
Oregon	-	47	-	47

* US average includes District of Columbia

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

RI Ranked 30th in FY 2007

Table 12
State and Local Selective Sales Tax Collections
Per \$1,000 of Personal Income
Fiscal Years 2008 and 1998

	FY 2008		FY 1998	
	Amount	Rank	Amount	Rank
United States*	\$12.12	-	\$12.03	-
Nevada	\$24.17	1	\$24.88	1
West Virginia	23.34	2	20.49	3
Vermont	21.97	3	16.28	8
Illinois	18.52	4	14.17	16
Kentucky	17.82	5	17.00	7
Montana	16.84	6	15.21	12
Hawaii	16.53	7	18.39	4
Florida	16.31	8	16.20	9
Alabama	15.80	9	17.00	6
Washington	15.28	10	14.54	15
Louisiana	15.16	11	14.90	13
North Dakota	14.69	12	21.90	2
Texas	14.65	13	17.14	5
New Hampshire	14.27	14	14.78	14
Maine	14.22	15	10.98	32
Mississippi	13.98	16	15.48	10
Minnesota	13.93	17	13.25	21
Delaware	13.93	18	12.38	25
Pennsylvania	13.66	19	11.14	31
New Mexico	13.06	20	15.45	11
Ohio	12.85	21	10.14	40
Indiana	12.84	22	9.15	43
Rhode Island	12.83	23	14.07	18
Arkansas	12.80	24	12.77	23
Alaska	12.60	25	8.98	44
North Carolina	12.57	26	13.78	19
South Dakota	12.16	27	13.30	20
Iowa	12.14	28	10.69	33
Utah	11.92	29	12.33	26
New York	11.76	30	10.41	39
Virginia	11.73	31	13.19	22
Connecticut	11.58	32	14.15	17
Maryland	11.44	33	12.47	24
Michigan	11.35	34	7.69	48
Missouri	10.90	35	12.17	27
Tennessee	10.47	36	11.96	28
Wisconsin	10.28	37	11.72	30
South Carolina	10.10	38	10.06	41
Kansas	9.91	39	10.48	37
Arizona	9.44	40	10.42	38
Nebraska	9.28	41	10.69	34
Georgia	8.84	42	8.25	47
Idaho	8.78	43	11.85	29
Oklahoma	8.63	44	10.65	36
New Jersey	8.52	45	10.66	35
Oregon	8.18	46	10.02	42
California	7.99	47	8.93	45
Colorado	7.45	48	8.36	46
Massachusetts	6.55	49	7.63	49
Wyoming	6.29	50	6.55	50

* US average includes District of Columbia

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

RI Ranked 27th in FY 2007

Table 13
State and Local Selective Sales Tax Collections
Per Capita
Fiscal Years 2008 and 1998

	FY 2008		FY 1998	
	Amount	Rank	Amount	Rank
United States*	\$478	-	\$322	-
Nevada	\$984	1	\$738	1
Vermont	841	2	394	11
Illinois	776	3	412	8
West Virginia	701	4	405	10
Hawaii	663	5	486	3
Connecticut	648	6	517	2
Washington	645	7	407	9
Florida	637	8	427	6
New Hampshire	603	9	424	7
Minnesota	585	10	379	13
Montana	574	11	316	24
Delaware	569	12	350	19
New York	563	13	330	21
Texas	561	14	432	5
Kentucky	561	15	370	16
North Dakota	560	16	482	4
Louisiana	557	17	323	23
Maryland	544	18	374	14
Pennsylvania	541	19	297	29
Alabama	525	20	370	15
Rhode Island	518	21	381	12
Alaska	515	22	247	42
Virginia	498	23	363	17
Maine	493	24	253	39
Ohio	451	25	259	36
South Dakota	450	26	308	25
Indiana	435	27	224	46
Iowa	434	28	262	35
North Carolina	433	29	346	20
New Jersey	429	30	361	18
New Mexico	413	31	323	22
Mississippi	409	32	301	28
Arkansas	396	33	265	33
Michigan	395	34	202	49
Missouri	379	35	301	27
Wisconsin	379	36	302	26
Kansas	370	37	263	34
Utah	367	38	270	31
Tennessee	358	39	287	30
Nebraska	344	40	270	32
California	339	41	249	40
Massachusetts	330	42	245	43
South Carolina	322	43	222	47
Arizona	317	44	248	41
Colorado	315	45	244	44
Oklahoma	311	46	231	45
Wyoming	308	47	161	50
Georgia	302	48	209	48
Oregon	293	49	257	37
Idaho	283	50	257	38

* US average includes District of Columbia

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

RI Ranked 23rd in FY 2007

Table 14
State and Local Individual Income Tax Collections
Per \$1,000 of Personal Income
Fiscal Years 2008 and 1998

	FY 2008		FY 1998	
	Amount	Rank	Amount	Rank
United States*	\$25.59	-	\$24.54	-
New York	\$50.31	1	\$40.83	4
Maryland	41.81	2	41.31	1
Massachusetts	38.45	3	40.88	3
Connecticut	38.30	4	28.52	17
Oregon	37.02	5	41.27	2
California	35.95	6	30.96	13
Minnesota	35.64	7	35.43	8
North Carolina	35.24	8	32.87	11
Ohio	34.84	9	34.46	10
Maine	34.21	10	31.63	12
Kentucky	33.97	11	35.97	7
Wisconsin	32.13	12	37.74	6
Utah	31.83	13	30.33	14
Virginia	30.90	14	29.17	16
Delaware	30.12	15	38.70	5
Hawaii	30.03	16	34.49	9
Idaho	29.72	17	29.63	15
Pennsylvania	29.12	18	26.01	27
New Jersey	28.84	19	20.59	35
Kansas	28.40	20	26.58	23
West Virginia	27.91	21	24.16	32
Iowa	27.42	22	26.77	22
Georgia	27.14	23	27.97	18
Missouri	26.75	24	27.29	20
Arkansas	26.74	25	26.55	24
Montana	26.66	26	24.29	31
Nebraska	26.23	27	23.28	33
Vermont	26.19	28	25.65	28
Rhode Island	25.58	29	27.56	19
Indiana	25.08	30	26.94	21
Colorado	24.70	31	25.41	29
Michigan	21.81	32	26.49	25
Oklahoma	21.36	33	26.18	26
Alabama	20.73	34	20.05	36
South Carolina	20.41	35	24.97	30
Louisiana	20.11	36	15.40	40
New Mexico	19.49	37	22.19	34
Illinois	19.17	38	20.01	37
Mississippi	18.15	39	15.95	39
Arizona	16.02	40	17.22	38
North Dakota	13.01	41	12.60	41
New Hampshire	2.12	42	1.83	42
Tennessee	1.38	43	1.25	43
Alaska	-	44	-	44
Florida	-	44	-	44
Nevada	-	44	-	44
South Dakota	-	44	-	44
Texas	-	44	-	44
Washington	-	44	-	44
Wyoming	-	44	-	44

* US average includes District of Columbia

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

RI Ranked 26th in FY 2007

Table 15
State and Local Individual Income Tax Collections
Per Capita
Fiscal Years 2008 and 1998

	FY 2008		FY 1998	
	Amount	Rank	Amount	Rank
United States*	\$1,010	-	\$656	-
New York	\$2,407	1	\$1,296	2
Connecticut	2,142	2	1,042	6
Maryland	1,991	3	1,239	3
Massachusetts	1,937	4	1,313	1
California	1,525	5	862	11
Minnesota	1,496	6	1,013	7
New Jersey	1,451	7	698	19
Oregon	1,328	8	1,060	5
Virginia	1,312	9	803	13
Delaware	1,230	10	1,095	4
Ohio	1,222	11	879	10
North Carolina	1,213	12	824	12
Hawaii	1,204	13	911	9
Maine	1,186	14	728	17
Wisconsin	1,185	15	971	8
Pennsylvania	1,153	16	694	21
Kentucky	1,069	17	783	14
Kansas	1,062	18	667	23
Colorado	1,042	19	741	16
Rhode Island	1,032	20	745	15
Vermont	1,003	21	621	28
Iowa	981	22	655	26
Utah	980	23	666	24
Nebraska	973	24	588	29
Idaho	959	25	643	27
Missouri	931	26	675	22
Georgia	927	27	710	18
Montana	908	28	505	34
Indiana	849	29	660	25
West Virginia	838	30	477	35
Arkansas	827	31	551	32
Illinois	803	32	582	30
Oklahoma	771	33	569	31
Michigan	759	34	696	20
Louisiana	738	35	333	39
Alabama	689	36	437	37
South Carolina	650	37	551	33
New Mexico	616	38	464	36
Arizona	538	39	409	38
Mississippi	531	40	310	40
North Dakota	496	41	278	41
New Hampshire	90	42	53	42
Tennessee	47	43	30	43
Alaska	-	44	-	44
Florida	-	44	-	44
Nevada	-	44	-	44
South Dakota	-	44	-	44
Texas	-	44	-	44
Washington	-	44	-	44
Wyoming	-	44	-	44

* US average includes District of Columbia

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

RI Ranked 17th in FY 2007

Table 16
State and Local Corporate Income Tax Collections,
Per \$1,000 of Personal Income
Fiscal Years 2008 and 1998

	FY 2008		FY 1998	
	Amount	Rank	Amount	Rank
United States*	\$4.86	-	\$4.81	-
Alaska	\$35.14	1	\$16.45	1
New York	12.27	2	10.82	2
New Hampshire	11.06	3	7.01	5
West Virginia	9.90	4	6.18	9
Delaware	8.74	5	9.87	3
California	7.64	6	6.23	8
Massachusetts	6.71	7	6.90	6
North Dakota	6.64	8	5.85	10
New Jersey	6.45	9	4.32	24
Illinois	5.79	10	5.62	11
New Mexico	5.70	11	5.00	15
Kansas	5.09	12	4.66	20
Michigan	5.07	13	9.16	4
Montana	4.96	14	4.26	25
Kentucky	4.91	15	3.92	27
Utah	4.84	16	4.07	26
Tennessee	4.77	17	4.71	19
Minnesota	4.77	18	5.62	12
Mississippi	4.50	19	4.60	21
Pennsylvania	4.48	20	4.87	17
Louisiana	4.46	21	3.82	29
Indiana	4.24	22	6.45	7
Wisconsin	4.18	23	5.09	14
Oregon	4.04	24	3.35	32
Maine	4.04	25	3.74	30
Idaho	3.93	26	4.48	23
Arkansas	3.91	27	4.83	18
North Carolina	3.87	28	5.36	13
Arizona	3.69	29	4.88	16
Vermont	3.56	30	3.22	34
Nebraska	3.54	31	3.40	31
Rhode Island	3.42	32	2.61	39
Alabama	3.41	33	2.59	40
Iowa	3.25	34	2.82	36
Florida	3.10	35	3.29	33
Connecticut	3.09	36	4.48	22
Georgia	2.89	37	3.89	28
Oklahoma	2.76	38	3.09	35
Maryland	2.75	39	2.48	42
Colorado	2.48	40	2.39	44
Virginia	2.41	41	2.41	43
South Dakota	2.37	42	2.26	45
South Carolina	2.28	43	2.56	41
Ohio	2.22	44	2.68	38
Hawaii	2.05	45	1.97	46
Missouri	1.88	46	2.68	37
Nevada	-	47	-	47
Texas	-	47	-	47
Washington	-	47	-	47
Wyoming	-	47	-	47

* US average includes District of Columbia

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

RI Ranked 29th in FY 2007

Table 17
State and Local Corporate Income Tax Collections,
Per Capita
Fiscal Years 2008 and 1998

	FY 2008		FY 1998	
	Amount	Rank	Amount	Rank
United States*	\$192	-	\$129	-
Alaska	\$1,436	1	\$453	1
New York	587	2	343	2
New Hampshire	467	3	201	6
Delaware	357	4	279	3
Massachusetts	338	5	222	5
New Jersey	325	6	146	12
California	324	7	173	7
West Virginia	297	8	122	17
North Dakota	253	9	129	16
Illinois	242	10	163	9
Minnesota	200	11	161	10
Kansas	190	12	117	18
New Mexico	180	13	104	21
Pennsylvania	177	14	130	15
Michigan	177	15	241	4
Connecticut	173	16	164	8
Montana	169	17	89	27
Louisiana	164	18	83	33
Tennessee	163	19	113	20
Kentucky	155	20	85	32
Wisconsin	154	21	131	14
Utah	149	22	89	26
Oregon	145	23	86	29
Indiana	143	24	158	11
Maine	140	25	86	30
Rhode Island	138	26	71	36
Vermont	136	27	78	34
North Carolina	133	28	135	13
Mississippi	132	29	89	25
Nebraska	131	30	86	31
Maryland	131	31	74	35
Idaho	127	32	97	24
Arizona	124	33	116	19
Florida	121	34	87	28
Arkansas	121	35	100	22
Iowa	116	36	69	38
Alabama	113	37	56	43
Colorado	104	38	70	37
Virginia	102	39	66	41
Oklahoma	100	40	67	40
Georgia	99	41	99	23
South Dakota	88	42	52	45
Hawaii	82	43	52	46
Ohio	78	44	68	39
South Carolina	73	45	56	44
Missouri	65	46	66	42
Nevada	-	47	-	47
Texas	-	47	-	47
Washington	-	47	-	47
Wyoming	-	47	-	47

* US average includes District of Columbia

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

RI Ranked 22nd in FY 2007

Table 18
Charges and Misc. General Revenues
Per \$1,000 of Personal Income
Fiscal Years 2008 and 1998

	FY 2008		FY 1998	
	Amount	Rank	Amount	Rank
United States*	\$51.57	-	\$47.04	-
Alaska	\$221.00	1	\$381.65	1
Wyoming	91.60	2	105.99	2
Delaware	80.37	3	72.52	4
New Mexico	79.63	4	73.48	3
South Carolina	79.11	5	63.00	8
Utah	70.58	6	57.68	13
West Virginia	68.17	7	55.76	14
North Dakota	67.34	8	64.66	7
Alabama	67.31	9	59.14	11
Mississippi	66.49	10	61.42	9
Oregon	65.45	11	66.30	5
Iowa	63.53	12	55.29	15
Idaho	60.55	13	58.29	12
Montana	59.60	14	59.85	10
Indiana	59.27	15	49.85	22
Louisiana	58.78	16	65.99	6
Michigan	58.76	17	50.26	19
Colorado	58.24	18	49.19	24
Nebraska	58.14	19	48.37	27
Kansas	55.56	20	47.53	29
Florida	55.39	21	52.93	16
Ohio	54.38	22	42.26	40
California	54.22	23	48.09	28
Washington	54.11	24	50.08	20
Tennessee	53.90	25	42.89	39
Kentucky	52.91	26	49.31	23
North Carolina	51.83	27	49.92	21
Hawaii	51.23	28	48.94	25
Oklahoma	51.17	29	50.32	18
Georgia	49.77	30	44.89	35
New York	49.62	31	46.96	32
Wisconsin	49.59	32	45.59	33
Minnesota	49.59	33	52.18	17
South Dakota	49.54	34	47.04	31
Nevada	49.45	35	45.58	34
Missouri	49.08	36	39.11	42
Texas	48.82	37	43.32	38
Virginia	48.54	38	44.12	36
Vermont	48.39	39	47.21	30
Arkansas	48.28	40	48.85	26
Arizona	48.02	41	37.98	46
Rhode Island	47.50	42	38.87	43
Maine	46.88	43	43.56	37
Pennsylvania	46.37	44	40.13	41
Massachusetts	42.17	45	35.38	47
New Hampshire	39.98	46	38.21	45
Illinois	37.73	47	34.42	48
New Jersey	36.70	48	38.66	44
Maryland	34.74	49	34.15	49
Connecticut	23.42	50	25.08	50

* US average includes District of Columbia

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

RI Ranked 43rd in FY 2007

Table 19
Charges and Misc. General Revenues
Per Capita
Fiscal Years 2008 and 1998

	FY 2008		FY 1998	
	Amount	Rank	Amount	Rank
United States*	\$2,036	-	\$1,258	-
Alaska	\$9,032	1	\$10,509	1
Wyoming	4,487	2	2,611	2
Delaware	3,282	3	2,051	3
North Dakota	2,567	4	1,424	10
South Carolina	2,519	5	1,389	13
New Mexico	2,517	6	1,535	5
Colorado	2,459	7	1,434	8
New York	2,374	8	1,491	7
Oregon	2,347	9	1,703	4
California	2,300	10	1,340	16
Washington	2,285	11	1,401	11
Iowa	2,273	12	1,352	14
Alabama	2,238	13	1,288	20
Utah	2,174	14	1,266	22
Florida	2,161	15	1,395	12
Louisiana	2,158	16	1,428	9
Nebraska	2,156	17	1,222	25
Massachusetts	2,125	18	1,137	33
Minnesota	2,082	19	1,492	6
Kansas	2,077	20	1,192	29
Virginia	2,060	21	1,214	27
Hawaii	2,054	22	1,292	19
West Virginia	2,047	23	1,101	34
Michigan	2,044	24	1,320	17
Montana	2,030	25	1,246	24
Nevada	2,014	26	1,351	15
Indiana	2,006	27	1,221	26
Idaho	1,955	28	1,266	21
Mississippi	1,947	29	1,194	28
Rhode Island	1,917	30	1,051	42
Ohio	1,908	31	1,078	39
Texas	1,871	32	1,091	37
Vermont	1,853	33	1,143	31
New Jersey	1,846	34	1,310	18
Oklahoma	1,846	35	1,093	36
Tennessee	1,844	36	1,028	43
Pennsylvania	1,836	37	1,071	41
South Dakota	1,833	38	1,090	38
Wisconsin	1,830	39	1,173	30
North Carolina	1,784	40	1,252	23
Missouri	1,709	41	967	48
Georgia	1,699	42	1,140	32
New Hampshire	1,689	43	1,097	35
Kentucky	1,665	44	1,073	40
Maryland	1,654	45	1,024	44
Maine	1,626	46	1,002	46
Arizona	1,611	47	903	50
Illinois	1,580	48	1,000	47
Arkansas	1,493	49	1,013	45
Connecticut	1,310	50	916	49

* US average includes District of Columbia

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

RI Ranked 33rd in FY 2007

Table 20
All State and Local Tax Collections,
Charges and Misc. General Revenues
Per \$1,000 of Personal Income
Fiscal Years 2008 and 1998

	FY 2008		FY 1998	
	Amount	Rank	Amount	Rank
United States*	\$163.33	-	\$159.83	-
Alaska	\$569.51	1	\$567.19	1
Wyoming	235.82	2	244.05	2
New Mexico	204.06	3	200.90	3
New York	199.39	4	200.10	4
North Dakota	197.49	5	185.11	6
West Virginia	186.31	6	173.57	10
Utah	185.62	7	172.15	12
Delaware	185.51	8	180.43	8
Hawaii	182.19	9	183.56	7
Maine	176.74	10	172.71	11
Mississippi	174.27	11	169.69	13
California	174.17	12	164.75	18
South Carolina	172.90	13	166.50	16
Louisiana	172.67	14	186.28	5
Nebraska	172.24	15	163.79	20
Vermont	171.81	16	177.15	9
Iowa	171.49	17	164.30	19
Ohio	170.37	18	161.09	25
Kansas	169.99	19	162.80	22
Wisconsin	167.50	20	163.63	21
Michigan	166.19	21	159.56	27
Indiana	166.17	22	152.32	33
Montana	165.26	23	166.76	15
Minnesota	162.88	24	166.84	14
Idaho	162.61	25	161.76	24
Rhode Island	161.69	26	155.20	32
New Jersey	159.78	27	162.10	23
Kentucky	159.00	28	156.79	31
Washington	158.76	29	157.95	30
Oregon	158.70	30	166.30	17
Alabama	158.59	31	151.32	37
Florida	158.37	32	159.38	29
North Carolina	158.27	33	159.51	28
Pennsylvania	156.32	34	151.61	35
Arizona	156.09	35	151.98	34
Arkansas	155.56	36	160.26	26
Colorado	153.93	37	145.52	41
Georgia	152.97	38	151.59	36
Nevada	150.79	39	151.09	38
Virginia	148.47	40	147.40	40
Massachusetts	146.78	41	139.91	44
Missouri	146.20	42	137.88	47
Oklahoma	145.56	43	148.87	39
Illinois	145.15	44	142.80	42
Tennessee	144.09	45	135.12	49
Texas	143.11	46	139.44	45
Connecticut	141.41	47	138.32	46
Maryland	138.12	48	140.47	43
South Dakota	134.39	49	136.25	48
New Hampshire	129.26	50	126.81	50

* US average includes District of Columbia

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

RI Ranked 25th in FY 2007

Table 21
All State and Local Tax Collections,
Charges and Misc. General Revenues
Per Capita
Fiscal Years 2008 and 1998

	FY 2008		FY 1998	
	Amount	Rank	Amount	Rank
United States*	\$6,446	-	\$4,148	-
Alaska	\$23,275	1	\$13,816	1
Wyoming	11,552	2	5,518	3
New Mexico	9,540	3	5,816	2
New Jersey	8,039	4	5,036	6
Connecticut	7,910	5	5,349	4
Delaware	7,575	6	5,308	5
North Dakota	7,529	7	3,962	27
Massachusetts	7,396	8	4,686	8
California	7,389	9	4,404	11
Hawaii	7,303	10	4,596	9
Minnesota	6,839	11	5,010	7
Washington	6,705	12	4,485	10
Vermont	6,578	13	4,065	21
Maryland	6,575	14	4,176	19
Rhode Island	6,524	15	4,171	20
Colorado	6,498	16	4,253	13
New Mexico	6,449	17	4,194	18
Nebraska	6,387	18	3,985	23
Kansas	6,356	19	4,011	22
Louisiana	6,339	20	3,741	34
Virginia	6,301	21	3,913	28
Pennsylvania	6,188	22	3,870	29
Wisconsin	6,181	23	4,373	12
Florida	6,180	24	3,980	24
Nevada	6,141	25	4,194	17
Iowa	6,135	26	3,965	26
Maine	6,130	27	4,224	14
Illinois	6,080	28	3,967	25
Ohio	5,977	29	3,827	31
Michigan	5,783	30	4,203	16
Utah	5,716	31	3,765	32
Oregon	5,691	32	4,211	15
Montana	5,630	33	3,540	38
Indiana	5,623	34	3,733	35
West Virginia	5,594	35	3,278	45
South Carolina	5,505	36	3,603	37
Texas	5,485	37	3,484	40
New Hampshire	5,461	38	3,537	39
North Carolina	5,449	39	3,850	30
Alabama	5,271	40	3,218	48
Oklahoma	5,250	41	3,355	43
Idaho	5,249	42	3,636	36
Arizona	5,239	43	3,335	44
Georgia	5,223	44	3,746	33
Mississippi	5,104	45	3,266	47
Missouri	5,089	46	3,430	42
Kentucky	5,002	47	3,467	41
South Dakota	4,973	48	3,269	46
Tennessee	4,930	49	3,127	50
Arkansas	4,811	50	3,168	49

* US average includes District of Columbia

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

RI Ranked 15th in FY 2007

Table 22
Social Insurance Trust, Liquor
Store and Utility Revenues
Per \$1,000 of Personal Income
Fiscal Years 2008 and 1998

	FY 2008		FY 1998	
	Amount	Rank	Amount	Rank
United States*	\$19.71		\$49.61	
Nebraska	\$55.47	1	\$44.28	29
Utah	49.60	2	81.11	1
Wyoming	48.75	3	68.41	6
Colorado	48.17	4	43.81	31
Massachusetts	44.72	5	64.49	8
Tennessee	41.88	6	37.60	36
North Carolina	40.45	7	24.46	47
Washington	38.50	8	41.90	34
Texas	35.29	9	53.66	18
Ohio	34.15	10	31.52	42
Montana	31.45	11	46.77	27
South Carolina	29.52	12	47.39	25
Georgia	28.13	13	33.87	40
Pennsylvania	27.87	14	18.66	50
Arizona	22.46	15	24.82	46
Vermont	21.98	16	22.57	49
North Dakota	20.56	17	49.05	23
Nevada	18.62	18	51.71	19
Iowa	17.12	19	42.75	33
California	16.88	20	43.95	30
Florida	16.66	21	27.68	45
New York	16.31	22	31.26	43
Illinois	16.13	23	63.06	10
Alaska	15.80	24	51.06	20
Missouri	15.32	25	43.72	32
Delaware	14.55	26	39.08	35
Oklahoma	14.18	27	70.65	5
Arkansas	13.94	28	62.37	12
Oregon	13.41	29	32.82	41
Kansas	12.95	30	34.12	39
New Hampshire	12.57	31	61.79	13
Louisiana	11.74	32	63.40	9
Idaho	11.49	33	64.82	7
Rhode Island	10.87	34	48.51	24
New Jersey	10.54	35	62.42	11
Minnesota	10.38	36	50.60	21
Indiana	10.18	37	61.66	15
Kentucky	9.20	38	46.78	26
Mississippi	6.46	39	30.46	44
Hawaii	5.24	40	57.13	16
Virginia	5.07	41	55.46	17
Connecticut	4.31	42	61.70	14
West Virginia	3.51	43	34.67	38
Maine	2.77	44	71.76	4
Maryland	1.02	45	23.06	48
Wisconsin	-1.43	46	46.29	28
Alabama	-4.04	47	79.25	2
New Mexico	-5.16	48	49.20	22
South Dakota	-6.80	49	76.26	3
Michigan	-12.88	50	34.93	37

* US average includes District of Columbia

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

RI Ranked 20th in FY 2007

Table 23
Social Insurance Trust, Liquor
Store and Utility Revenues
Per Capita
Fiscal Years 2008 and 1998

	FY 2008		FY 1998	
	Amount	Rank	Amount	Rank
United States*	\$778	-	\$1,326	-
Wyoming	\$2,388	1	\$965	36
Massachusetts	2,253	2	2,233	1
Nebraska	2,057	3	1,626	9
Colorado	2,033	4	909	38
Washington	1,626	5	1,796	7
Utah	1,527	6	1,096	27
Tennessee	1,433	7	894	39
North Carolina	1,393	8	1,185	23
Texas	1,353	9	1,414	15
Ohio	1,198	10	800	46
Pennsylvania	1,103	11	1,235	22
Montana	1,072	12	1,029	31
Georgia	960	13	985	33
South Carolina	940	14	457	50
Vermont	841	15	607	47
North Dakota	784	16	566	48
New York	780	17	1,068	30
Nevada	758	18	1,119	25
Arizona	754	19	984	34
California	716	20	1,318	16
Illinois	675	21	889	40
Florida	650	22	821	44
Alaska	646	23	1,804	6
Iowa	613	24	993	32
Delaware	594	25	1,081	28
Missouri	533	26	813	45
New Hampshire	531	27	1,784	8
New Jersey	530	28	1,849	5
Oklahoma	511	29	942	37
Kansas	484	30	1,156	24
Oregon	481	31	1,291	17
Rhode Island	439	32	2,012	3
Minnesota	436	33	1,626	10
Arkansas	431	34	1,069	29
Louisiana	431	35	1,592	11
Idaho	371	36	1,099	26
Indiana	345	37	1,584	12
Kentucky	289	38	1,249	21
Connecticut	241	39	824	43
Virginia	215	40	1,260	20
Hawaii	210	41	1,285	18
Mississippi	189	42	1,479	14
West Virginia	106	43	873	41
Maine	96	44	1,575	13
Maryland	49	45	558	49
Wisconsin	-53	46	1,274	19
Alabama	-134	47	2,216	2
New Mexico	-163	48	972	35
South Dakota	-252	49	1,962	4
Michigan	-448	50	861	42

* US average includes District of Columbia

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

RI Ranked 15th in FY 2007

Table 24
State Population
(millions)
July 1, 2008 and 1998

	2008		1998	
	Amount	Rank	Amount	Rank
United States*	301,621	-	267,784	-
California	36,553	1	32,218	1
Texas	23,904	2	19,355	2
New York	19,298	3	18,143	3
Florida	18,251	4	14,683	4
Illinois	12,853	5	12,012	6
Pennsylvania	12,433	6	12,016	5
Ohio	11,467	7	11,212	7
Michigan	10,072	8	9,785	8
Georgia	9,545	9	7,486	10
North Carolina	9,061	10	7,429	11
New Jersey	8,686	11	8,054	9
Virginia	7,712	12	6,733	12
Washington	6,468	13	5,604	15
Massachusetts	6,450	14	6,115	13
Indiana	6,345	15	5,872	14
Arizona	6,339	16	4,552	21
Tennessee	6,157	17	5,378	17
Missouri	5,878	18	5,407	16
Maryland	5,618	19	5,093	19
Wisconsin	5,602	20	5,200	18
Minnesota	5,198	21	4,688	20
Colorado	4,862	22	3,891	25
Alabama	4,628	23	4,320	23
South Carolina	4,408	24	3,790	26
Louisiana	4,293	25	4,351	22
Kentucky	4,241	26	3,908	24
Oregon	3,747	27	3,243	29
Oklahoma	3,617	28	3,314	27
Connecticut	3,502	29	3,269	28
Iowa	2,988	30	2,854	30
Mississippi	2,919	31	2,732	31
Arkansas	2,835	32	2,524	33
Kansas	2,776	33	2,616	32
Utah	2,645	34	2,065	34
Nevada	2,565	35	1,676	37
New Mexico	1,970	36	1,723	36
West Virginia	1,812	37	1,816	35
Nebraska	1,775	38	1,656	38
Idaho	1,499	39	1,211	40
Maine	1,317	40	1,245	39
New Hampshire	1,316	41	1,173	42
Hawaii	1,283	42	1,189	41
Rhode Island	1,058	43	987	43
Montana	958	44	879	44
Delaware	865	45	735	45
South Dakota	796	46	731	46
Alaska	683	47	609	48
North Dakota	640	48	641	47
Vermont	621	49	589	49
Wyoming	523	50	480	50

* US average includes District of Columbia

**Rhode Island Ranked 17th in FY 2007

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

Table 25
Personal Income
Per Capita
Fiscal Years 2008 and 1998

	FY 2008		FY 1998	
	Amount	Rank	Amount	Rank
United States*	\$37,854	-	\$24,582	
Connecticut	\$53,276	1	\$33,273	1
New Jersey	48,079	2	31,111	2
Massachusetts	47,758	3	29,623	3
Wyoming	45,865	4	22,616	31
Maryland	45,441	5	27,849	5
New York	45,386	6	29,006	4
Virginia	41,029	7	25,501	15
California	40,895	8	25,653	13
New Hampshire	40,806	9	26,620	7
Colorado	40,583	10	25,841	11
Minnesota	40,039	11	26,157	9
Washington	40,039	12	25,551	14
Delaware	39,759	13	25,893	10
Illinois	39,733	14	26,955	6
Nevada	39,713	15	25,800	12
Alaska	39,382	16	26,169	8
Rhode Island	38,758	17	24,677	19
Hawaii	38,136	18	25,208	16
Florida	37,958	19	23,796	21
Pennsylvania	37,797	20	24,868	17
Texas	36,464	21	22,604	32
Vermont	36,274	22	22,389	33
Kansas	35,743	23	23,317	25
Wisconsin	35,484	24	23,795	22
Nebraska	35,064	25	23,673	24
Oregon	34,538	26	23,776	23
Louisiana	34,444	27	20,159	43
South Dakota	34,037	28	21,607	36
North Dakota	33,943	29	20,816	38
Oklahoma	33,893	30	20,110	44
Ohio	33,805	31	23,941	20
Iowa	33,743	32	22,962	28
Michigan	33,593	33	24,778	18
North Carolina	33,357	34	22,690	30
Missouri	33,290	35	23,029	27
Georgia	33,259	36	23,114	26
Arizona	33,198	37	20,975	37
Maine	33,150	38	21,670	35
Tennessee	32,983	39	22,106	34
Indiana	32,689	40	22,743	29
Montana	32,310	41	19,411	46
Alabama	31,802	42	20,434	39
Idaho	31,464	43	20,175	42
South Carolina	30,800	44	20,362	40
Kentucky	30,330	45	20,287	41
Utah	30,164	46	19,830	45
New Mexico	30,139	47	19,213	47
Arkansas	29,320	48	19,118	48
West Virginia	28,628	49	18,865	49
Mississippi	27,819	50	17,997	50

* US average includes District of Columbia

**Rhode Island Ranked 17th in FY 2007

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