HOW RHODE ISLAND COMPARES

2011 Edition

STATE and LOCAL
REVENUES

PER CAPITA

PER $1,000 OF PERSONAL INCOME

Compiled as a public service by:

RIPEC

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 revenue data is *Government Finances* compiled by the United States Census Bureau. Thus, the analysis presented in this report is based on the United States Census Bureau, Government Finance, FY 2009 and FY 1999 data.

RIPEC's report, *How Rhode Island Compares – State and Local Revenues, 2011 Edition* provides details on state and local government revenues for fiscal year 2009, the latest year for which national data are available. The publication compares Rhode Island's revenues with those of the other 49 states and the United States average. To provide a common basis for comparison, revenues are shown on both a "Per Capita" and "Per $1,000 of Personal Income" basis. This analysis provides two types of common denominators that account for differences due to the population of a state (per capita measurement) and the personal income level of the state (per $1,000 of personal income).

RIPEC relied primarily on data made available through the United States Department of Commerce's Bureau of the Census website (www.census.gov). Additionally, RIPEC made per capita calculations using Census Bureau population figures and the United States Department of Commerce's Bureau of Economic Analysis income data to calculate per $1,000 of personal income, as of June 2011.

How Rhode Island Compares – State and Local Revenues, 2011 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 Government Revenues contains 17 tables of revenue data for fiscal years 1999 and 2009 on a per $1,000 of personal income basis and a per capita basis.

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 2009 ranked 32nd highest in the country as a share of personal income, and 23rd highest on a per capita basis.

- In FY 1999, Rhode Island ranked 34th highest for total revenue collections per $1,000 of personal income and per capita.

- In FY 2009, Rhode Island's total general revenue collections (total revenues minus insurance trust, liquor store and utility revenues) totaled $212.85 per $1,000 of personal income (16th highest in the country), and were 2.7 percent higher than the national average of $198.20.

- When measured on a per capita basis, Rhode Island's general revenue collections of $8,766 were 10.6 percent higher than the national average of $7,929 and were 12th highest in the country.

Tax collections per $1,000 of personal income

- Rhode Island ranked 11th 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 2009 when compared to their FY 1999 ranking.

- Rhode Island's individual income tax collections of $22.15 per $1,000 of personal income were on par with national collections of $22.22. Between FY 1999 and FY 2009, individual income tax collections decreased by 15.5 percent in the Ocean State, slightly higher than the 15.1 percent decrease nationally.

- Each New England state relied heavily on property taxes to support state and local government; all the states, with the exception of Massachusetts, ranked in the top ten states in both 2009 and 1999; however, as in past reports, collections in New England grew at a slower rate than the national average, and decreased in Maine (4.3 percent).

- Rhode Island's FY 2009 property tax collections per $1,000 of personal income of $49.04 were 40.8 percent higher than the national average of $34.82. In Rhode Island, property taxes as a share of personal income increased by 7.2 percent over the past decade, compared to the national rate of growth of 12.0 percent.

- In contrast to the property tax, general sales tax collections in New England are universally lower than national sales tax collections. In FY 2009, all of the New England states ranked in the bottom half of the country.

- Rhode Island's general sales tax collections of $18.77 per $1,000 of personal income were 21.5 percent lower than the national average of $23.90 in 2009.

Tax collections per capita

- Rhode Island's total tax collections of $4,524 ranked the state 13th highest in the country and 4th highest in New England.

- Rhode Island's individual income tax collections of $912 per capita were only slightly higher than the national average and grew slower than the other New England states and the national average between FY 1999 and FY 2009.

- The national average of $1,393 in property tax collections for FY 2009 was 45.0 percent lower than Rhode Island's collections of $2,020 per capita (7th highest in the country).

- Between FY 1999 and FY 2009, property tax collections per capita increased by 35.6 percent in Rhode Island, the third highest rate of growth in New England.

- Rhode Island's general sales tax collections of $773 per capita were 19.1 percent lower than the national average of $956 per capita but were the second highest in the region (behind Connecticut).

Other revenues

- Rhode Island's charges and miscellaneous revenue collections ($46.27 per $1,000 of personal income and $1,905 per capita), were the second highest in New England, but in the bottom half when compared to the other states in the country.

- In New England, Maine, Rhode Island and Vermont had intergovernmental receipts that were higher than the national average in both FY 2009 and FY 1999 when measured as a share of personal income.

- Due to investment losses in many insurance trust systems across the country in the second quarter of 2008, state and local governments saw a significant decline in this category of revenues, which negatively impacted total revenues in FY 2009.

- On a per capita basis, between FY 2008 and FY 2009, total revenues declined by 20.6 percent in Rhode Island, almost entirely as a result of investment losses related to social insurance trust declines. Nationally, total revenues fell by 23.0 percent between FY 2008 and FY 2009, 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 on average. Total state and local revenue collections in FY 2009 – including taxes, charges and miscellaneous revenues, intergovernmental revenues, and insurance trust, utility and liquor store revenues – in Rhode Island were $7.4 billion, approximately $2.0 billion, or 21.0 percent, less than FY 2008 collections. Nationally, state and local FY 2009 revenue collections of $2.1 trillion were $587.5 billion (22.1 percent) less than FY 2008 collections. When all revenues are considered, Rhode Island's total state and local revenues in FY 2009 were the 32nd highest in the country as a share of personal income, and 23rd highest per capita. In FY 1999, Rhode Island ranked 34th highest for total revenue collections per $1,000 of personal income, and 34th when total revenues were measured on a per capita basis.

The Census categorizes revenues by the fund source, rather than by the 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 2009, Rhode Island's total general revenue collections totaled $212.85 per $1,000 of personal income (16th highest in the country), and were 5.2 percent higher than the national average of $198.20. When measured on a per capita basis, Rhode Island's general revenue collections of $8,766 were 10.6 percent higher than the national average of $7,929 and were 12th highest in the country.

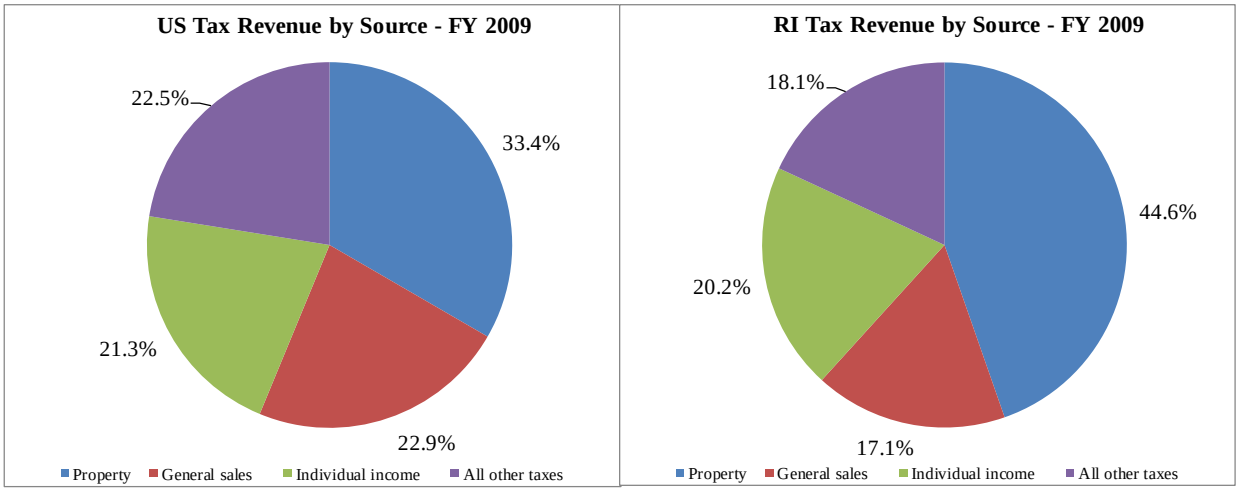
Table 1
State and Local Revenues Per $1,000 of Personal Income and Per Capita
How Rhode Island Compares to the United States Average - FY 2009

	Per $1,000 of Personal Income				Per Capita			
	US	RI	Rank	% of US	US	RI	Rank	% of US
Tax Revenues								
Property	$34.82	$49.04	4	140.8%	$1,393	$2,020	7	145.0%
Individual Income	22.22	22.15	29	99.7%	889	912	20	102.6%
General Sales	23.90	18.77	38	78.5%	956	773	36	80.9%
Other Taxes	23.47	19.88	36	84.7%	939	819	30	87.2%
Total State and Local Taxes	$104.41	$109.84	11	105.2%	$4,177	$4,524	13	108.3%
Charges and Misc Revenues	$49.71	$46.27	36	93.1%	$1,989	$1,905	30	95.8%
Intergovernmental Revenues	44.08	56.74	11	128.7%	1,763	2,337	10	132.5%
Total General Revenues	$198.20	$212.85	16	107.4%	$7,929	$8,766	12	110.6%
Non General Revenues*	($28)	($41)	41	143.3%	($1,139)	($1,681)	41	147.6%
Total Revenues	$169.72	$172.03	32	98.9%	$6,790	$7,085	23	101.1%

* Insurance trust, utility and liquor store revenue
Source: US Census Bureau, Government Finance, FY 2009 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 2009 were $109.84 per $1,000 of personal income, compared to $104.41 per $1,000 of personal income nationally. On a per capita basis, total tax collections in Rhode Island of $4,524 were 8.3 percent higher than the national average of $4,177. The Ocean State ranked 11th highest in the country when tax collections were measured per $1,000 of personal income and 13th highest when measured per capita.

Chart 1
Rhode Island and US Tax Revenue by Source - FY 2009



Source: US Census Bureau, Government Finance, FY 2009 data, Bureau of Economic Analysis for personal income data, RIPEC calculations

In general, property taxes represent the largest share of tax collections, accounting for 33.4 percent of all FY 2009 taxes across the country. In Rhode Island, the property tax accounted for 44.6 percent of total collections in FY 2009, accounting for an 11.3 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 (17.1 percent v. 22.9 percent, and 18.1 percent v. 22.5 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 2009 tax collections across the New England states per $1,000 of personal income ranged from 46th highest in the country in New Hampshire to 5th highest in Vermont. Rhode Island's collections of $109.84 per $1,000 of personal income were 11th highest in the country and 3rd highest in the New England region. Of the six New England states, only Massachusetts and New Hampshire had total tax collections below the national average. At the same time, with the exception of Vermont and New Hampshire, taxes as a share of personal income have declined across the region and almost every New England state ranked lower in FY 2009 when compared to the FY 1999 ranking.

Fiscal year 2009 individual income tax collections per $1,000 of personal income were higher than the national average in three of the six New England states (Connecticut, Maine, and Massachusetts). Rhode Island's individual income tax collections of $22.15 were on par with national collections of $22.22. Between FY 1999 and FY 2009, individual income tax collections decreased by 18.0 percent in the Ocean State, compared to a 9.5 percent decrease nationally. Of the six states, Connecticut and New Hampshire were the only other states to see individual income tax collections increase during this period.

Table 2

How Rhode Island Compares on Selected Tax Measures - FY 2009 and FY 1999

Total State and Local Government Tax Collections Per $1,000 of Personal Income

	2009	Rank	1999	Rank
US	$104.41	-	$105.73	-
CT	$107.56	15	$116.30	7
ME	117.30	6	131.14	2
MA	97.78	33	104.84	24
NH	87.71	46	84.15	49
RI	**109.84**	**11**	**113.20**	**10**
VT	118.99	5	115.88	8

Total State and Local Government Individual Income Tax Collections Per $1,000 of Personal Income

	2009	Rank	1999	Rank
US	$22.22	-	$24.55	
CT	$28.60	9	$28.20	17
ME	28.45	10	32.77	10
MA	32.12	4	37.83	4
NH	1.73	42	1.71	42
RI	**22.15**	**29**	**27.01**	**22**
VT	21.83	30	24.90	28

Total State and Local Government Property Tax Collections Per $1,000 of Personal Income

	2009	Rank	1999	Rank
US	$34.82	-	$31.08	-
CT	$44.82	7	$40.42	10
ME	45.28	6	49.69	3
MA	36.87	16	34.37	16
NH	56.47	1	54.50	1
RI	**49.04**	**4**	**45.50**	**6**
VT	52.61	2	49.72	2

Total State and Local Government General Sales Tax Collections Per $1,000 of Personal Income

	2009	Rank	1999	Rank
US	$23.90	-	$26.02	-
CT	$16.78	41	$25.14	27
ME	21.01	32	26.62	23
MA	11.76	45	15.39	42
NH	0.00	47	0.00	47
RI	**18.77**	**38**	**19.87**	**39**
VT	13.48	43	13.35	45

Source: US Census Bureau, Government Finance, FY 2009 and FY 1999 data, Bureau of Economic Analysis for personal income data, RIPEC calculations

Each New England state relied 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 2009 property tax collections of $49.04 were 15.2 percent higher than the national average of $34.82, while New Hampshire's collections of $56.47 were over 60 percent higher than the rest of the country. Although the region's property tax collections are generally 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 Maine by 9.7 percent. In Rhode Island, property taxes as a share of personal income increased by 7.2 percent, the second fastest growth in the region after Connecticut, where property taxes as a share of personal income increased by 9.8 percent between 1999 and 2009. Nationally, property tax collections increased by 12.0 percent over the time period.

In contrast to the property tax, general sales tax collections in New England were universally lower than sales tax collections nationally. In FY 2009, none of the New England states ranked in the top half of the country for general sales tax collections as a share of personal income. New Hampshire's general sales tax collections were the lowest of the New England states, due to the absence of a sales tax. Rhode Island's general sales tax collections of $18.77 per $1,000 of personal income were 27.3 percent lower than the national average of $23.90. Over the ten year period studied in this analysis, Rhode Island's sales tax collections decreased by 5.5 percent, while taxes nationally and in Connecticut, Maine and Massachusetts also 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 2009. With the exception of New Hampshire, all New England states ranked in the top half of the states for total tax collections in both FY 1999 and FY 2009. Connecticut, Maine, and Massachusetts had slower growth when compared to the national average, while New Hampshire, Rhode Island and Vermont outpaced the national average for per capita tax collections between FY 1999 and FY 2009. Rhode Island's total tax collections of $4,524 ranked the State 13th highest in the country and 4th highest in the New England.

Per capita individual income tax collections were higher than the national average in Connecticut (4th highest), Maine (15th highest), Massachusetts (3rd highest), and Rhode Island (20th highest). Rhode Island's individual income tax collections of $912, however, were only slightly higher than the national average. Rhode Island's individual income tax collections grew slower than the other New England states and the rest of the country between FY 1999 and FY 2009 increasing by only 15.3 percent, compared to a national average increase of 21.2 percent.

Similar to the per $1,000 of personal income measure, per capita property taxes across New England were universally higher than the national average; all six states ranked in the top ten in FY 1999 and all but Maine ranked in the top ten in FY 2009. The national average of $1,393 in property tax collections for FY 2009 was 45.0 percent less than Rhode Island's collections of $2,020 per capita (7th highest in the country), and 80.1 percent less than in Connecticut (2nd highest in the country and highest in New England). Over the past ten years, property taxes in the region grew at roughly the same pace as the rest of the country with the exception of Maine and New Hampshire (25.0 percent and 30.1 percent, respectively, compared to 36.3 percent nationally). In Rhode Island, property tax collections per capita increased by 35.6 percent, the fourth fastest rate of growth in New England.

General sales tax collections per capita were lower than the national average in every New England state in FY 2009. Rhode Island's general sales tax collections of $773 per capita were 19.1 percent lower than the national average of $956 per capita but were the second highest in the region (behind Connecticut at $939 per capita). Since FY 1999, general sales tax collections

in the Ocean State have increased by 26.5 percent, compared to a national average increase of 22.3 percent. Regionally, general sales tax collections increased the most in Vermont (34.3 percent) and decreased in Connecticut (4.7 percent).

Table 3

How Rhode Island Compares on Selected Tax Measures - FY 2009 and FY 1999

Total State and Local Government Tax Collections Per Capita

	2009	Rank	1999	Rank
US	$4,177	-	$3,017	-
CT	$6,021	4	$4,550	1
ME	4,282	16	3,272	9
MA	4,932	8	3,624	5
NH	3,773	28	2,623	31
RI	**4,524**	**13**	**3,237**	**10**
VT	4,676	10	3,021	18

Total State and Local Government Individual Income Tax Collections Per Capita

	2009	Rank	1999	Rank
US	$889	-	$701	-
CT	$1,601	4	$1,103	6
ME	1,039	15	818	16
MA	1,620	3	1,308	2
NH	74	42	53	42
RI	**912**	**20**	**772**	**18**
VT	858	25	649	26

Total State and Local Government Property Tax Collections Per Capita

	2009	Rank	1999	Rank
US	$1,393	-	$887	-
CT	$2,509	2	$1,581	3
ME	1,653	11	1,240	7
MA	1,859	8	1,188	8
NH	2,429	3	1,699	2
RI	**2,020**	**7**	**1,301**	**5**
VT	2,068	6	1,297	6

Total State and Local Government General Sales Tax Collections Per Capita

	2009	Rank	1999	Rank
US	$956	-	$742	-
CT	$939	23	$983	6
ME	767	37	664	25
MA	593	43	532	40
NH	0	47	0	47
RI	**773**	**36**	**568**	**36**
VT	530	45	348	45

Source: US Census Bureau, Government Finance, FY 2009 and FY 1999 data, Bureau of Economic Analysis for personal income data, RIPEC calculations

Other general revenues

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.

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. The data on Table 4 shows the charges and miscellaneous revenue as well as intergovernmental revenue on a per $1,000 of personal income and per capita basis for the New England States.

Table 4
Non Tax General Revenues - FY 1999 and FY 2009

Per $1,000 of Personal Income

	Charges and Misc.				Intergovernmetal			
	2009	**Rank**	**1999**	**Rank**	**2009**	**Rank**	**1999**	**Rank**
US	$49.71	-	$45.13	-	$44.08	-	$35.09	-
CT	$24.43	50	$24.72	50	$30.12	47	$26.96	44
ME	46.08	37	43.46	35	67.20	8	49.24	9
MA	41.94	45	36.39	44	41.08	37	28.08	40
NH	39.32	46	35.93	46	32.82	45	27.96	41
RI	**46.27**	**36**	**36.38**	**45**	**56.74**	**11**	**46.93**	**14**
VT	47.77	34	43.23	36	67.15	9	53.84	8

Per Capita

	Charges and Misc.				Intergovernmetal			
	2009	**Rank**	**1999**	**Rank**	**2009**	**Rank**	**1999**	**Rank**
US	$1,989	-	$1,288	-	$1,763	-	$1,001	-
CT	$1,367	50	$967	50	$1,686	29	$1,054	20
ME	1,682	43	1,085	42	2,453	8	1,229	10
MA	2,115	18	1,258	28	2,072	14	971	27
NH	1,691	42	1,120	40	1,412	46	872	39
RI	**1,905**	**30**	**1,040**	**46**	**2,337**	**10**	**1,342**	**7**
VT	1,878	31	1,127	37	2,639	6	1,404	6

Source: US Census Bureau, Government Finance, FY 2009 and FY 1999 data, Bureau of Economic Analysis for personal income data, RIPEC calculations

In general, New England relies less on charges and miscellaneous revenues than other states. In both FY 1999 and FY 2009, all of the New England states ranked in the lower half of the country for revenues generated through charges and miscellaneous revenues on a per $1,000 of personal income basis. Massachusetts was the only state in the region where collections were higher than the national average when measured on a per capita basis in FY 2009. Rhode Island's charges and miscellaneous revenue collections of $46.27 per $1,000 of personal income ranked the state 36th highest in FY 2009, the second-highest of the New England states (behind Vermont). When measured on a per capita basis, charges and miscellaneous general revenues generated $1,905 in Rhode Island in FY 2009, the 30th highest level of collections in the country. Only Massachusetts had higher FY 2009 collections out of the New England states, 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 2009 and FY 1999 when measured as a share of personal income. On a per capita basis, both

Connecticut and New Hampshire had lower levels of intergovernmental revenues when compared to the national average in FY 2009. New Hampshire and Massachusetts were the only New England states in FY 1999 in which per capita intergovernmental receipts were lower than the rest of the country.

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 workers' compensation systems, and disability insurance trusts). Revenues from such activities are subsequently classified separately in the Census fiscal data. Table 5 outlines the amount of other revenues generated by the New England states and the US on average per capita and per $1,000 of personal income.

Table 5
Other Revenues*
FY 1999, 2008 and 2009

	Per $1,000 of Personal Income			Per Capita		
	FY 2009	FY 2008	FY 1999	FY 2009	FY 2008	FY 1999
US	($28.47)	$19.71	$46.69	($1,139)	$778	$1,332
CT	($0.80)	$4.31	$17.90	($45)	$241	$700
ME	(32.22)	2.77	36.22	(1,176)	96	904
MA	(13.95)	44.72	25.71	(704)	2,253	889
NH	(0.32)	12.57	26.58	(14)	531	829
RI	(40.82)	10.87	58.50	(1,681)	439	1,673
VT	(9.19)	21.98	31.17	(361)	841	813

* Liquor store, utility and insurance trust revenue

Source: US Census Bureau, Government Finance, FY 2009, FY 2008, FY 1999 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 and 2009, state and local governments saw a significant decline in this category, which had an effect on total revenues for FY 2009. Between FY 2008 and FY 2009, total revenues – general revenues plus other revenues – declined by 20.9 percent in Rhode Island the majority of which was the result of investment losses related to social insurance trusts. Nationally, total revenues fell by 22.3 percent.

New Hampshire was the only New England state in which "other revenues" remained relatively stable between FY 2008 and FY 2009, declining just 2.6 percent between the two years. Losses in their insurance trust were somewhat offset by revenues from state-operated liquor stores. Maine fared the worst of the New England states between FY 2008 and FY 2009. Other revenues in Maine declined 1,163.4 percent between FY 2008 and FY 2009, primarily as a result of losses

in social insurance trust. Rhode Island's "other revenues" declined by 375.4 percent, more than double the national average decline of 144.4 percent. Although the majority of New England states experienced significant declines in these revenues, every state saw negative revenue in the social insurance trust category in FY 2009.

Changes in Revenue between 2008 and 2009

Table 6 outlines changes in revenue collections between FY 2008 and FY 2009 for both the US and Rhode Island, as measured on a per capita basis. Between FY 2008 and FY 2009, total revenues declined in both the US and in Rhode Island. The largest component of the decline was related to social insurance trust losses. When measured on a per capita basis, FY 2009 Rhode Island non-general revenue was 483.1 percent lower than in FY 2008. Although social insurance trust losses were the bulk of revenue declines, tax collections as a whole, and charges and miscellaneous general revenue collections also fell year-over-year. Both nationally and in Rhode Island, revenue increased only in two areas – property taxes and intergovernmental revenue.

Table 6
State and Local Revenues Per Capita
United States and Rhode Island, FY 2008 & FY 2009

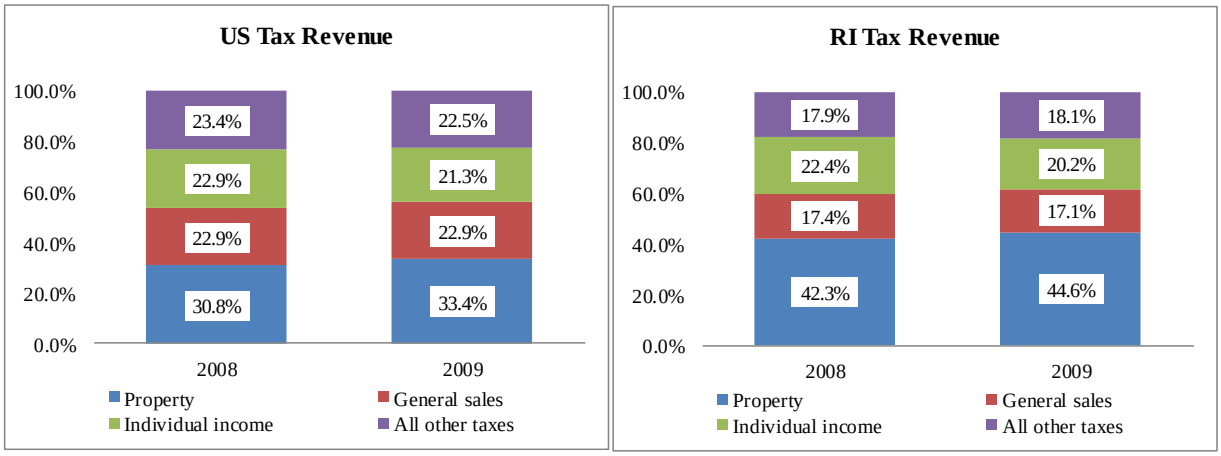
	US Per Capita			RI Per Capita		
	2008	**2009**	**Change**	**2008**	**2009**	**Change**
Tax Revenues						
Property	$ 1,356	$ 1,393	2.7%	$ 1,951	$ 2,020	3.5%
Individual Income	1,011	889	-12.1%	1,032	912	-11.6%
General Sales	1,016	956	-5.9%	801	773	-3.4%
Other Taxes	1,030	939	-8.8%	827	819	-1.0%
Total State and Local Taxes	$ 4,413	$ 4,177	-5.3%	$ 4,610	$ 4,524	-1.9%
Charges and Misc Revenues	$ 2,036	$ 1,989	-2.3%	$ 1,917	$ 1,751	-8.7%
Intergovernmental Revenues	1,585	1,763	11.3%	1,961	2,337	19.1%
Total General Revenues	$ 8,033	$ 7,929	-1.3%	$ 8,489	$ 8,766	3.3%
Non General Revenues*	$ 766	$(1,139)	-248.7%	$ 439	$(1,681)	-483.1%
Total Revenues	$ 8,800	$ 6,790	-22.8%	$ 8,927	$ 7,085	-20.6%

* Insurance trust, utility, and liquor store revenue
Source: US Census Bureau, Government Finance, FY 2009 data, FY 2008 data, Bureau of Economic Analysis for personal income data, RIPEC calculations

Chart 2 shows taxes as a share of revenue for both the US and Rhode Island. As shown on the chart, property taxes accounted for a larger share of state and local tax revenue in FY 2009 when compared to FY 2008 as a result of declining collections in other taxes, coupled with increases in property tax collections. As the data on Chart 2 indicate, between 2008 and 2009, property taxes in Rhode Island as a share of total tax revenue increased from 42.3 percent to 44.6 percent. The

US share of property taxes as a share of total tax revenue also increased from 30.8 percent to 33.4 percent. In both cases, the majority of the shift was related to declining income tax collections as a share of total taxes. In FY 2008, individual income tax collections accounted for 22.4 percent of total tax revenues in Rhode Island, compared to 20.2 percent in FY 2009. Nationally, individual income taxes were 21.3 percent of all tax collections in FY 2009, a slight decline from FY 2008 when collections represented 22.9 percent of tax revenues.

Chart 2
Rhode Island and US Tax Revenue by Source - FY 2008 & FY 2009



Source: US Census Bureau, Government Finance, FY 2008 and FY 2009 data, RIPEC calculations

IV

State and Local Revenue Tables

Table 7
All State and Local Tax Collections
Per $1,000 of Personal Income
Fiscal Years 2009 and 1999

	FY 2009		FY 1999	
	Amount	Rank	Amount	Rank
United States*	$104.41	-	$105.73	-
Alaska	$208.12	1	$100.48	37
Wyoming	155.77	2	104.98	23
New York	147.27	3	136.28	1
North Dakota	124.89	4	110.89	13
Vermont	118.99	5	115.88	8
Maine	117.30	6	131.14	2
Hawaii	115.98	7	119.82	4
New Jersey	114.88	8	109.05	15
Wisconsin	113.71	9	120.64	3
West Virginia	110.77	10	113.60	9
Rhode Island	**109.84**	**11**	**113.20**	**10**
Indiana	108.77	12	101.13	34
California	108.07	13	105.61	21
Minnesota	107.90	14	118.62	5
Connecticut	107.56	15	116.30	7
Ohio	106.75	16	106.17	19
Michigan	105.45	17	110.75	14
Illinois	105.34	18	101.93	32
Louisiana	105.23	19	106.22	18
New Mexico	104.97	20	116.70	6
Iowa	104.43	21	104.39	26
Kansas	103.31	22	103.40	27
Nebraska	103.27	23	102.91	29
Montana	103.19	24	104.54	25
Pennsylvania	102.57	25	102.97	28
Delaware	102.15	26	111.71	11
Arkansas	100.79	27	100.88	35
Mississippi	100.16	28	106.80	17
Kentucky	100.09	29	107.74	16
Nevada	99.63	30	95.49	45
Utah	98.20	31	110.99	12
Maryland	98.00	32	100.55	36
Massachusetts	97.78	33	104.84	24
North Carolina	96.85	34	99.46	38
Florida	95.54	35	95.77	43
Washington	94.82	36	105.59	22
Georgia	94.43	37	102.88	30
Arizona	93.58	38	102.17	31
Texas	92.03	39	93.44	46
Oklahoma	91.96	40	101.92	33
Idaho	91.59	41	105.69	20
Virginia	90.86	42	97.27	41
Oregon	90.21	43	95.68	44
South Carolina	89.03	44	99.39	39
Colorado	88.91	45	96.75	42
New Hampshire	87.71	46	84.15	49
Missouri	87.08	47	98.00	40
Alabama	84.72	48	87.89	48
Tennessee	82.86	49	84.14	50
South Dakota	81.48	50	91.29	47

* US average includes District of Columbia
Source: US Bureau of the Census, the Bureau of Economic Analysis, RIPEC calculations
RI Ranked 17th in FY 2008

Table 8
All State and Local Tax Collections
Per Capita
Fiscal Years 2009 and 1999

	FY 2009		FY 1999	
	Amount	Rank	Amount	Rank
United States*	$4,177	-	$3,017	-
Alaska	$9,241	1	$2,863	22
Wyoming	7,589	2	2,827	23
New York	6,960	3	4,524	2
Connecticut	6,021	4	4,550	1
New Jersey	5,878	5	3,900	3
North Dakota	5,167	6	2,616	33
Hawaii	4,963	7	3,287	8
Massachusetts	4,932	8	3,624	5
Maryland	4,767	9	3,228	11
Vermont	4,676	10	3,021	18
California	4,636	11	3,212	12
Minnesota	4,593	12	3,637	4
Rhode Island	**4,524**	**13**	**3,237**	**10**
Illinois	4,420	14	3,146	14
Wisconsin	4,287	15	3,335	6
Maine	4,282	16	3,272	9
Pennsylvania	4,132	17	2,932	19
Nebraska	4,126	18	2,784	25
Washington	4,109	19	3,185	13
Delaware	4,102	20	3,322	7
Kansas	4,101	21	2,764	26
Virginia	4,036	22	2,881	20
Iowa	3,972	23	2,682	29
Louisiana	3,926	24	2,414	41
Nevada	3,874	25	3,034	17
Ohio	3,812	26	2,874	21
Colorado	3,799	27	3,053	15
New Hampshire	3,773	28	2,623	31
Indiana	3,737	29	2,637	30
Florida	3,724	30	2,700	27
Montana	3,603	31	2,321	45
Michigan	3,590	32	3,045	16
Texas	3,548	33	2,497	38
West Virginia	3,530	34	2,362	42
New Mexico	3,523	35	2,578	37
North Carolina	3,424	36	2,686	28
Oklahoma	3,358	37	2,326	44
Oregon	3,297	38	2,601	35
Arkansas	3,287	39	2,223	47
Georgia	3,249	40	2,816	24
Kentucky	3,232	41	2,481	39
Missouri	3,227	42	2,580	36
Utah	3,201	43	2,603	34
Arizona	3,177	44	2,622	32
South Dakota	3,176	45	2,262	46
Mississippi	3,061	46	2,212	48
Idaho	2,960	47	2,469	40
South Carolina	2,906	48	2,362	43
Tennessee	2,866	49	2,163	49
Alabama	2,854	50	2,016	50

* US average includes District of Columbia
Source: US Bureau of the Census, the Bureau of Economic Analysis, RIPEC calculations
RI Ranked 13th in FY 2008

Table 9
State and Local Property Tax Collections
Per $1,000 of Personal Income
Fiscal Years 2009 and 1999

	FY 2009		FY 1999	
	Amount	**Rank**	**Amount**	**Rank**
United States*	$34.82	-	$31.08	
New Hampshire	$56.47	1	$54.50	1
Vermont	52.61	2	49.72	2
New Jersey	52.48	3	49.51	4
Rhode Island	**49.04**	**4**	**45.50**	**6**
Wyoming	48.65	5	40.43	9
Maine	45.28	6	49.69	3
Connecticut	44.82	7	40.42	10
New York	44.71	8	41.07	8
Wisconsin	43.52	9	38.26	11
Michigan	42.31	10	32.63	22
Illinois	42.24	11	37.85	12
Florida	41.13	12	33.08	20
Alaska	39.19	13	41.51	7
Texas	38.65	14	35.69	13
Montana	37.73	15	45.63	5
Massachusetts	36.87	16	34.37	16
Nebraska	36.42	17	34.87	14
Iowa	34.65	18	34.46	15
Nevada	34.60	19	22.76	39
Kansas	34.37	20	29.99	25
California	34.33	21	25.58	34
Indiana	32.97	22	33.61	18
Virginia	32.56	23	28.64	28
Oregon	32.12	24	28.67	27
Arizona	32.01	25	29.92	26
Minnesota	31.82	26	30.77	23
Ohio	31.77	27	30.68	24
Georgia	31.29	28	25.95	33
Pennsylvania	30.63	29	28.26	30
South Carolina	30.09	30	27.14	32
Colorado	29.87	31	27.26	31
North Dakota	29.03	32	33.05	21
Washington	28.49	33	33.59	19
South Dakota	28.45	34	34.09	17
Utah	26.13	35	24.19	37
Mississippi	26.08	36	24.39	36
Idaho	25.43	37	28.36	29
Missouri	25.01	38	23.09	38
Maryland	24.98	39	25.17	35
North Carolina	24.89	40	21.35	41
Hawaii	23.89	41	18.20	44
West Virginia	22.60	42	21.55	40
Tennessee	21.76	43	19.22	42
Kentucky	20.61	44	18.39	43
Louisiana	18.88	45	16.34	46
New Mexico	18.40	46	15.35	49
Delaware	17.96	47	15.75	48
Arkansas	16.93	48	17.29	45
Oklahoma	16.58	49	16.24	47
Alabama	15.13	50	11.94	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 2008

Table 10
State and Local Property Tax Collections
Per Capita
Fiscal Years 2009 and 1999

	FY 2009		FY 1999	
	Amount	**Rank**	**Amount**	**Rank**
United States*	$1,393	-	$887	-
New Jersey	$2,685	1	$1,771	1
Connecticut	2,509	2	1,581	3
New Hampshire	2,429	3	1,699	2
Wyoming	2,370	4	1,089	11
New York	2,113	5	1,363	4
Vermont	2,068	6	1,297	6
Rhode Island	**2,020**	**7**	**1,301**	**5**
Massachusetts	1,859	8	1,188	8
Illinois	1,773	9	1,168	10
Alaska	1,740	10	1,183	9
Maine	1,653	11	1,240	7
Wisconsin	1,641	12	1,058	12
Florida	1,603	13	932	18
Texas	1,490	14	954	15
California	1,473	15	778	31
Nebraska	1,455	16	944	16
Virginia	1,446	17	848	23
Michigan	1,441	18	897	19
Kansas	1,364	19	802	28
Minnesota	1,354	20	943	17
Nevada	1,345	21	723	33
Iowa	1,318	22	885	20
Montana	1,317	23	1,013	14
Colorado	1,276	24	860	**22**
Washington	1,235	25	1,013	13
Pennsylvania	1,234	26	805	27
Maryland	1,215	27	808	26
North Dakota	1,201	28	780	29
Oregon	1,174	29	779	30
Ohio	1,135	30	831	25
Indiana	1,133	31	876	21
South Dakota	1,109	32	845	24
Arizona	1,086	33	768	32
Georgia	1,076	34	710	34
Hawaii	1,022	35	499	41
South Carolina	982	36	645	36
Missouri	927	37	608	37
North Carolina	880	38	577	38
Utah	852	39	567	39
Idaho	822	40	663	35
Mississippi	797	41	505	40
Tennessee	753	42	494	42
Delaware	721	43	468	43
West Virginia	720	44	448	44
Louisiana	704	45	371	47
Kentucky	666	46	424	45
New Mexico	618	47	339	49
Oklahoma	605	48	371	48
Arkansas	552	49	381	46
Alabama	510	50	274	50

* US average includes District of Columbia
Source: US Bureau of the Census, the Bureau of Economic Analysis, RIPEC calculations
RI Ranked 6th in FY 2008

Table 11
State and Local General Sales Tax Collections
Per $1,000 of Personal Income
Fiscal Years 2009 and 1999

	FY 2009		FY 1999	
	Amount	Rank	Amount	Rank
United States*	$23.90	-	$26.02	-
Wyoming	$46.92	1	$33.47	13
Hawaii	44.68	2	44.31	3
Washington	43.33	3	48.52	1
New Mexico	40.62	4	47.32	2
Louisiana	40.04	5	41.18	4
Arkansas	39.28	6	36.11	7
Tennessee	38.45	7	39.70	5
Mississippi	33.68	8	39.13	6
Arizona	33.56	9	35.85	8
South Dakota	33.00	10	31.12	14
Nevada	29.46	11	35.02	10
Florida	28.68	12	34.42	11
Texas	28.33	13	30.55	15
Indiana	28.27	14	21.48	37
Oklahoma	28.22	15	30.36	17
Georgia	26.92	16	34.03	12
Kansas	26.61	17	30.54	16
North Dakota	26.58	18	25.28	26
Utah	26.42	19	35.80	9
Michigan	26.42	20	26.78	22
Nebraska	25.23	21	22.89	35
Iowa	24.66	22	24.11	29
Alabama	24.56	23	27.46	19
New York	24.49	24	25.31	25
Idaho	24.44	25	24.40	28
Colorado	24.01	26	27.00	21
California	23.78	27	27.90	18
North Carolina	22.54	28	21.60	36
Ohio	21.83	29	23.01	34
Missouri	21.75	30	27.43	20
South Carolina	21.29	31	26.56	24
Maine	21.01	32	26.62	23
Wisconsin	20.72	33	23.83	30
Kentucky	20.64	34	23.04	33
Minnesota	20.16	35	23.71	32
Illinois	20.02	36	18.30	40
West Virginia	19.19	37	23.83	31
Rhode Island	**18.77**	**38**	**19.87**	**39**
New Jersey	18.47	39	17.46	41
Pennsylvania	17.40	40	19.93	38
Connecticut	16.78	41	25.14	27
Maryland	13.99	42	13.96	44
Vermont	13.48	43	13.35	45
Virginia	12.72	44	15.39	43
Massachusetts	11.76	45	15.39	42
Alaska	6.59	46	7.20	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 38th in FY 2008

Table 12
State and Local General Sales Tax Collections
Per Capita
Fiscal Years 2009 and 1999

	FY 2009		FY 1999	
	Amount	Rank	Amount	Rank
United States*	$956	-	$742	-
Wyoming	2,286	1	901	11
Hawaii	1,912	2	1,216	2
Washington	1,878	3	1,464	1
Louisiana	1,494	4	936	8
New Mexico	1,363	5	1,045	4
Tennessee	1,330	6	1,020	5
South Dakota	1,286	7	771	20
Arkansas	1,281	8	796	19
New York	1,158	9	840	14
Nevada	1,145	10	1,113	3
Arizona	1,139	11	920	10
Florida	1,118	12	970	7
North Dakota	1,100	13	596	33
Texas	1,092	14	817	16
Kansas	1,056	15	816	17
Oklahoma	1,031	16	693	24
Mississippi	1,029	17	811	18
Colorado	1,026	18	852	12
California	1,020	19	849	13
Nebraska	1,008	20	619	32
Indiana	971	21	560	39
New Jersey	945	22	624	29
Connecticut	939	23	983	6
Iowa	938	24	619	31
Georgia	926	25	931	9
Michigan	900	26	736	21
Utah	861	27	840	15
Minnesota	858	28	727	22
Illinois	840	29	565	38
Alabama	827	30	630	28
Missouri	806	31	722	23
North Carolina	797	32	583	34
Idaho	790	33	570	35
Wisconsin	781	34	659	26
Ohio	779	35	623	30
Rhode Island	**773**	**36**	**568**	**36**
Maine	767	37	664	25
Pennsylvania	701	38	568	37
South Carolina	695	39	631	27
Maryland	681	40	448	44
Kentucky	666	41	531	41
West Virginia	612	42	495	42
Massachusetts	593	43	532	40
Virginia	565	44	456	43
Vermont	530	45	348	45
Alaska	293	46	205	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 35th in FY 2008

Table 13
State and Local Selective Sales Tax Collections
Per $1,000 of Personal Income
Fiscal Years 2009 and 1999

	FY 2009		FY 1999	
	Amount	Rank	Amount	Rank
United States*	$11.70	-	$11.72	-
Nevada	$22.27	1	$25.17	1
West Virginia	21.37	2	24.01	2
Vermont	20.79	3	15.76	10
Kentucky	16.94	4	16.34	8
Illinois	16.48	5	14.89	13
Florida	15.91	6	15.21	11
Hawaii	15.81	7	17.04	5
Montana	15.81	8	15.78	9
Louisiana	15.46	9	18.97	4
Alabama	15.35	10	16.49	7
Washington	14.61	11	13.82	16
New Hampshire	14.59	12	13.98	15
Texas	14.24	13	16.94	6
Minnesota	14.17	14	13.66	17
Pennsylvania	13.85	15	10.56	33
Delaware	13.80	16	12.53	22
Mississippi	13.51	17	14.91	12
Rhode Island	**13.45**	**18**	**12.89**	**19**
North Dakota	13.39	19	20.83	3
Maine	13.15	20	10.73	31
Indiana	12.70	21	9.33	43
Wisconsin	12.45	22	11.48	28
Arkansas	12.29	23	12.69	21
Ohio	12.26	24	9.64	39
New York	12.14	25	9.98	37
North Carolina	11.43	26	12.96	18
South Dakota	11.08	27	12.31	24
Iowa	11.06	28	10.72	32
Michigan	11.04	29	7.85	47
Connecticut	10.90	30	12.53	23
Alaska	10.75	31	9.03	44
Utah	10.66	32	11.53	27
New Mexico	10.52	33	14.73	14
Virginia	10.49	34	12.82	20
Maryland	10.48	35	12.00	25
Missouri	10.39	36	11.71	26
Arizona	9.77	37	9.83	38
Tennessee	9.61	38	11.34	29
South Carolina	9.60	39	9.38	42
Kansas	9.28	40	9.50	40
Nebraska	8.87	41	10.00	36
Oklahoma	8.81	42	10.41	34
Oregon	8.79	43	9.40	41
New Jersey	8.26	44	10.22	35
Georgia	8.11	45	7.81	48
Idaho	7.97	46	11.10	30
California	7.56	47	8.58	45
Massachusetts	7.31	48	7.40	49
Colorado	7.02	49	8.00	46
Wyoming	6.27	50	7.22	50

* US average includes District of Columbia
Source: US Bureau of the Census, the Bureau of Economic Analysis, RIPEC calculations
RI Ranked 23th in FY 2008

Table 14
State and Local Selective Sales Tax Collections
Per Capita
Fiscal Years 2009 and 1999

	FY 2009		FY 1999	
	Amount	Rank	Amount	Rank
United States*	$468	-	$334	-
Nevada	$866	1	$800	1
Vermont	817	2	411	13
Illinois	692	3	460	6
West Virginia	681	4	499	2
Hawaii	677	5	468	5
Washington	633	6	417	12
New Hampshire	628	7	436	8
Florida	620	8	429	10
Connecticut	610	9	490	4
Minnesota	603	10	419	11
Louisiana	577	11	431	9
New York	574	12	331	23
Pennsylvania	558	13	301	29
Delaware	554	14	373	18
Rhode Island	**554**	**15**	**369**	**19**
North Dakota	554	16	491	3
Montana	552	17	350	21
Texas	549	18	453	7
Kentucky	547	19	376	17
Alabama	517	20	378	16
Maryland	510	21	385	14
Maine	480	22	268	35
Alaska	477	23	257	39
Wisconsin	469	24	317	25
Virginia	466	25	380	15
Ohio	438	26	261	36
Indiana	436	27	243	45
South Dakota	432	28	305	28
New Jersey	423	29	366	20
Iowa	421	30	275	32
Mississippi	413	31	309	26
North Carolina	404	32	350	22
Arkansas	401	33	280	31
Missouri	385	34	308	27
Michigan	376	35	216	48
Massachusetts	369	36	256	40
Kansas	368	37	254	42
Nebraska	354	38	271	33
New Mexico	353	39	325	24
Utah	347	40	270	34
Tennessee	332	41	292	30
Arizona	332	42	252	44
California	324	43	261	37
Oklahoma	322	44	238	46
Oregon	321	45	256	41
South Carolina	313	46	223	47
Wyoming	305	47	195	50
Colorado	300	48	252	43
Georgia	279	49	214	49
Idaho	258	50	259	38

* US average includes District of Columbia
Source: US Bureau of the Census, the Bureau of Economic Analysis, RIPEC calculations
RI Ranked 21st in FY 2008

Table 15
State and Local Individual Income Tax Collections
Per $1,000 of Personal Income
Fiscal Years 2009 and 1999

	FY 2009		FY 1999	
	Amount	Rank	Amount	Rank
United States*	$22.22	-	$24.55	-
New York	$48.37	1	$43.21	1
Maryland	39.08	2	39.86	3
Oregon	37.35	3	41.58	2
Massachusetts	32.12	4	37.83	4
Kentucky	31.33	5	35.55	8
Minnesota	31.21	6	36.62	6
Ohio	30.61	7	33.82	9
North Carolina	29.25	8	32.32	12
Connecticut	28.60	9	28.20	17
Maine	28.45	10	32.77	10
California	28.26	11	30.92	13
Wisconsin	28.14	12	35.75	7
Delaware	27.47	13	36.78	5
West Virginia	26.93	14	24.42	30
Virginia	26.55	15	30.28	14
Pennsylvania	26.52	16	25.88	25
Utah	26.09	17	29.66	15
Indiana	25.97	18	27.36	19
Kansas	24.62	19	24.05	31
Iowa	24.57	20	23.87	32
Montana	24.47	21	24.74	29
Hawaii	24.30	22	32.73	11
New Jersey	24.06	23	21.94	34
Arkansas	23.94	24	25.64	26
Idaho	23.82	25	29.45	16
Georgia	23.38	26	27.26	20
Missouri	22.99	27	26.94	23
Nebraska	22.50	28	23.86	33
Rhode Island	**22.15**	**29**	**27.01**	**22**
Vermont	21.83	30	24.90	28
Colorado	20.88	31	26.79	24
South Carolina	19.13	32	25.19	27
Oklahoma	19.12	33	27.16	21
Michigan	18.42	34	27.69	18
Alabama	17.74	35	20.49	36
Louisiana	17.70	36	15.49	40
Illinois	17.11	37	19.46	37
Mississippi	16.53	38	17.25	39
New Mexico	14.38	39	21.14	35
North Dakota	13.95	40	12.10	41
Arizona	11.68	41	17.52	38
New Hampshire	1.73	42	1.71	42
Tennessee	1.03	43	1.15	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 29th in FY 2008

Table 16
State and Local Individual Income Tax Collections
Per Capita
Fiscal Years 2009 and 1999

	FY 2009		FY 1999	
	Amount	Rank	Amount	Rank
United States*	$889	-	$701	-
New York	$2,286	1	$1,434	1
Maryland	1,901	2	1,279	3
Massachusetts	1,620	3	1,308	2
Connecticut	1,601	4	1,103	6
Oregon	1,365	5	1,130	4
Minnesota	1,328	6	1,123	5
New Jersey	1,231	7	785	17
California	1,213	8	940	9
Virginia	1,179	9	897	12
Delaware	1,103	10	1,094	7
Ohio	1,093	11	916	10
Pennsylvania	1,068	12	737	21
Wisconsin	1,061	13	989	8
Hawaii	1,040	14	898	11
Maine	1,039	15	818	16
North Carolina	1,034	16	873	13
Kentucky	1,012	17	819	15
Kansas	977	18	643	28
Iowa	935	19	613	30
Rhode Island	**912**	**20**	**772**	**18**
Nebraska	899	21	645	27
Indiana	892	22	713	22
Colorado	892	23	845	14
West Virginia	858	24	508	35
Vermont	858	25	649	26
Montana	855	26	549	34
Missouri	852	27	709	23
Utah	851	28	696	24
Georgia	804	29	746	20
Arkansas	781	30	565	33
Idaho	770	31	688	25
Illinois	718	32	600	31
Oklahoma	698	33	620	29
Louisiana	661	34	352	40
Michigan	627	35	761	19
South Carolina	625	36	599	32
Alabama	597	37	469	36
North Dakota	577	38	285	41
Mississippi	505	39	357	39
New Mexico	482	40	467	37
Arizona	396	41	450	38
New Hampshire	74	42	53	42
Tennessee	36	43	29	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 20th in FY 2008

Table 17
State and Local Corporate Income Tax Collections,
Per $1,000 of Personal Income
Fiscal Years 2009 and 1999

	FY 2009		FY 1999	
	Amount	Rank	Amount	Rank
United States*	$3.78	-	$4.40	-
Alaska	$20.69	1	$12.08	1
New York	11.37	2	9.67	3
New Hampshire	8.68	3	6.92	6
West Virginia	7.27	4	6.99	5
California	6.08	5	5.49	11
Delaware	6.05	6	10.51	2
Massachusetts	5.42	7	5.88	9
New Jersey	5.41	8	4.61	15
North Dakota	4.88	9	6.22	8
Montana	4.86	10	4.59	16
Indiana	3.82	11	6.43	7
Tennessee	3.78	12	4.09	21
Arkansas	3.70	13	3.79	24
Louisiana	3.69	14	2.89	35
Kentucky	3.65	15	3.44	29
Mississippi	3.61	16	4.03	22
Vermont	3.55	17	3.23	31
Minnesota	3.50	18	5.38	12
Pennsylvania	3.46	19	4.50	19
Kansas	3.34	20	3.60	28
Illinois	3.17	21	5.65	10
Alabama	3.14	22	2.34	43
Wisconsin	3.10	23	4.65	14
Maine	2.97	24	4.74	13
Idaho	2.88	25	3.34	30
Nebraska	2.79	26	3.01	34
Utah	2.77	27	3.66	26
North Carolina	2.76	28	4.52	18
Maryland	2.72	29	2.46	39
Arizona	2.68	30	4.55	17
Oklahoma	2.58	31	2.46	40
Florida	2.56	32	3.02	33
Rhode Island	**2.50**	**33**	**2.35**	**42**
New Mexico	2.44	34	4.28	20
Iowa	2.32	35	3.19	32
Connecticut	2.26	36	3.71	25
Georgia	2.08	37	3.80	23
Oregon	2.07	38	3.64	27
Michigan	2.06	39	8.94	4
Virginia	1.83	40	2.06	44
South Carolina	1.70	41	2.82	36
Colorado	1.56	42	2.40	41
South Dakota	1.56	43	2.81	37
Ohio	1.52	44	2.47	38
Missouri	1.48	45	1.93	45
Hawaii	1.43	46	1.60	46
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 32nd in FY 2008

Table 18
State and Local Corporate Income Tax Collections,
Per Capita
Fiscal Years 2009 and 1999

	FY 2009		FY 1999	
	Amount	Rank	Amount	Rank
United States*	$151	-	$126	-
Alaska	$919	1	$344	1
New York	537	2	321	2
New Hampshire	373	3	216	5
New Jersey	277	4	165	11
Massachusetts	273	5	203	6
California	261	6	167	9
Delaware	243	7	313	3
West Virginia	232	8	145	13
North Dakota	202	9	147	12
Montana	170	10	102	22
Minnesota	149	11	165	10
Vermont	140	12	84	28
Pennsylvania	139	13	128	16
Louisiana	138	14	66	41
Illinois	133	15	174	7
Kansas	133	16	96	24
Maryland	132	17	79	34
Indiana	131	18	168	8
Tennessee	131	19	105	20
Connecticut	127	20	145	14
Arkansas	121	21	84	29
Kentucky	118	22	79	33
Wisconsin	117	23	128	15
Nebraska	111	24	81	32
Mississippi	110	25	83	30
Maine	108	26	118	18
Alabama	106	27	54	44
Rhode Island	**103**	**28**	**67**	**38**
Florida	100	29	85	27
North Carolina	97	30	122	17
Oklahoma	94	31	56	43
Idaho	93	32	78	35
Arizona	91	33	117	19
Utah	90	34	86	26
Iowa	88	35	82	31
New Mexico	82	36	95	25
Virginia	81	37	61	42
Oregon	76	38	99	23
Georgia	72	39	104	21
Michigan	70	40	246	4
Colorado	67	41	76	36
Hawaii	61	42	44	46
South Dakota	61	43	70	37
South Carolina	55	44	67	39
Missouri	55	45	51	45
Ohio	54	46	67	40
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 26th in FY 2008

Table 19
Charges and Misc. General Revenues
Per $1,000 of Personal Income
Fiscal Years 2009 and 1999

	FY 2009		FY 1999	
	Amount	Rank	Amount	Rank
United States*	$49.71	-	$45.13	-
Alaska	$165.57	1	$255.00	1
Wyoming	86.47	2	90.39	2
Delaware	81.39	3	73.06	3
South Carolina	77.13	4	59.89	9
New Mexico	71.62	5	67.74	4
Alabama	64.03	6	59.13	11
Mississippi	63.92	7	61.38	8
North Dakota	63.48	8	62.00	7
Utah	63.34	9	58.53	12
West Virginia	62.43	10	55.31	14
Oregon	62.00	11	64.65	5
Montana	60.74	12	59.57	10
Iowa	60.40	13	55.01	15
Idaho	58.04	14	57.20	13
Michigan	57.76	15	48.61	21
Indiana	57.13	16	49.36	18
Florida	56.94	17	51.69	16
Kansas	55.25	18	43.70	33
Colorado	55.03	19	45.48	27
Louisiana	55.03	20	63.03	6
Oklahoma	52.92	21	49.17	19
Kentucky	52.85	22	48.98	20
Ohio	52.16	23	41.05	39
California	51.82	24	45.07	29
Washington	51.81	25	47.45	24
Hawaii	51.38	26	48.35	23
Tennessee	51.29	27	40.83	40
North Carolina	51.19	28	47.07	26
Nebraska	50.11	29	47.45	25
New York	49.92	30	43.98	32
Nevada	49.61	31	41.30	38
Wisconsin	49.57	32	44.39	31
Minnesota	48.14	33	49.43	17
Vermont	47.77	34	43.23	36
South Dakota	46.32	35	45.44	28
Rhode Island	**46.27**	**36**	**36.38**	**45**
Maine	46.08	37	43.46	35
Arkansas	46.02	38	48.39	22
Georgia	45.93	39	42.66	37
Virginia	45.82	40	43.50	34
Texas	45.39	41	44.43	30
Missouri	43.62	42	38.72	43
Pennsylvania	43.47	43	39.81	41
Arizona	43.27	44	39.80	42
Massachusetts	41.94	45	36.39	44
New Hampshire	39.32	46	35.93	46
Illinois	37.59	47	32.98	49
New Jersey	36.26	48	34.68	47
Maryland	32.93	49	33.25	48
Connecticut	24.43	50	24.72	50

* US average includes District of Columbia

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

RI Ranked 42nd in FY 2008

Table 20
Charges and Misc. General Revenues
Per Capita
Fiscal Years 2009 and 1999

	FY 2009		FY 1999	
	Amount	Rank	Amount	Rank
United States*	$1,989	-	$1,288	-
Alaska	$7,352	1	$7,267	1
Wyoming	4,213	2	2,434	2
Delaware	3,268	3	2,173	3
North Dakota	2,626	4	1,462	7
South Carolina	2,518	5	1,423	13
New Mexico	2,404	6	1,496	6
New York	2,359	7	1,460	8
Colorado	2,351	8	1,435	10
Iowa	2,297	9	1,413	14
Oregon	2,266	10	1,757	4
Washington	2,245	11	1,431	12
California	2,223	12	1,371	16
Florida	2,219	13	1,457	9
Hawaii	2,198	14	1,327	20
Kansas	2,193	15	1,168	32
Alabama	2,157	16	1,356	17
Montana	2,121	17	1,323	21
Massachusetts	2,115	18	1,258	28
Utah	2,064	19	1,373	15
Louisiana	2,053	20	1,433	11
Minnesota	2,049	21	1,515	5
Virginia	2,035	22	1,288	23
Nebraska	2,002	23	1,284	25
West Virginia	1,989	24	1,150	34
Michigan	1,967	25	1,337	18
Indiana	1,963	26	1,287	24
Mississippi	1,954	27	1,271	26
Oklahoma	1,932	28	1,122	39
Nevada	1,929	29	1,312	22
Rhode Island	**1,905**	**30**	**1,040**	**46**
Vermont	1,878	31	1,127	37
Idaho	1,875	32	1,336	19
Wisconsin	1,869	33	1,227	30
Ohio	1,863	34	1,111	41
New Jersey	1,855	35	1,241	29
North Carolina	1,809	36	1,271	27
South Dakota	1,805	37	1,126	38
Tennessee	1,774	38	1,050	45
Pennsylvania	1,751	39	1,134	35
Texas	1,750	40	1,188	31
Kentucky	1,707	41	1,128	36
New Hampshire	1,691	42	1,120	40
Maine	1,682	43	1,085	42
Missouri	1,616	44	1,019	48
Maryland	1,602	45	1,067	43
Georgia	1,580	46	1,167	33
Illinois	1,577	47	1,018	49
Arkansas	1,501	48	1,066	44
Arizona	1,469	49	1,021	47
Connecticut	1,367	50	967	50

* US average includes District of Columbia

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

RI Ranked 30th in FY 2008

Table 21
All State and Local Tax Collections,
Charges and Misc. General Revenues
Per $1,000 of Personal Income
Fiscal Years 2009 and 1999

	FY 2009		FY 1999	
	Amount	Rank	Amount	Rank
United States*	$154.12	-	$150.86	-
Alaska	$373.69	1	$355.48	1
Wyoming	242.24	2	195.37	2
New York	197.19	3	180.26	5
North Dakota	188.38	4	172.89	7
Delaware	183.55	5	184.77	3
New Mexico	176.60	6	184.43	4
West Virginia	173.20	7	168.91	10
Hawaii	167.36	8	168.18	12
Vermont	166.76	9	159.11	21
South Carolina	166.17	10	159.28	20
Indiana	165.90	11	150.49	26
Iowa	164.83	12	159.40	18
Mississippi	164.09	13	168.18	11
Montana	163.93	14	164.11	15
Maine	163.38	15	174.60	6
Wisconsin	163.28	16	165.03	14
Michigan	163.20	17	159.36	19
Utah	161.53	18	169.52	8
Louisiana	160.25	19	169.26	9
California	159.88	20	150.68	25
Ohio	158.91	21	147.22	31
Kansas	158.56	22	147.10	32
Rhode Island	**156.11**	**23**	**149.58**	**28**
Minnesota	156.05	24	168.05	13
Nebraska	153.39	25	150.36	27
Kentucky	152.93	26	156.72	22
Florida	152.47	27	147.46	30
Oregon	152.20	28	160.33	17
New Jersey	151.13	29	143.74	36
Idaho	149.62	30	162.89	16
Nevada	149.24	31	136.79	44
Alabama	148.75	32	147.02	33
North Carolina	148.04	33	146.54	34
Arkansas	146.80	34	149.27	29
Washington	146.63	35	153.05	23
Pennsylvania	146.05	36	142.78	37
Oklahoma	144.88	37	151.08	24
Colorado	143.93	38	142.24	38
Illinois	142.93	39	134.90	47
Georgia	140.36	40	145.54	35
Massachusetts	139.72	41	141.23	40
Texas	137.42	42	137.87	43
Arizona	136.85	43	141.97	39
Virginia	136.68	44	140.77	42
Tennessee	134.15	45	124.97	49
Connecticut	131.98	46	141.02	41
Maryland	130.93	47	133.80	48
Missouri	130.70	48	136.72	46
South Dakota	127.80	49	136.73	45
New Hampshire	127.02	50	120.08	50

* US average includes District of Columbia

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

RI Ranked 26th in FY 2008

Table 22
All State and Local Tax Collections,
Charges and Misc. General Revenues
Per Capita
Fiscal Years 2009 and 1999

	FY 2009		FY 1999	
	Amount	Rank	Amount	Rank
United States*	$6,166	-	$4,305	-
Alaska	$16,593	1	$10,130	1
Wyoming	11,802	2	5,261	5
New York	9,319	3	5,984	2
North Dakota	7,793	4	4,078	25
New Jersey	7,733	5	5,141	7
Connecticut	7,389	6	5,517	3
Delaware	7,370	7	5,495	4
Hawaii	7,161	8	4,614	10
Massachusetts	7,047	9	4,883	8
California	6,859	10	4,583	11
Minnesota	6,642	11	5,152	6
Vermont	6,554	12	4,149	23
Rhode Island	**6,429**	**13**	**4,278**	**19**
Maryland	6,369	14	4,295	18
Washington	6,354	15	4,617	9
Kansas	6,293	16	3,932	33
Iowa	6,270	17	4,095	24
Wisconsin	6,156	18	4,563	12
Colorado	6,150	19	4,488	13
Nebraska	6,128	20	4,068	27
Virginia	6,071	21	4,169	20
Illinois	5,998	22	4,164	21
Louisiana	5,979	23	3,847	35
Maine	5,965	24	4,357	16
Florida	5,943	25	4,156	22
New Mexico	5,926	26	4,074	26
Pennsylvania	5,883	27	4,066	28
Nevada	5,803	28	4,346	17
Montana	5,724	29	3,644	40
Indiana	5,701	30	3,923	34
Ohio	5,675	31	3,986	29
Oregon	5,563	32	4,358	15
Michigan	5,557	33	4,382	14
West Virginia	5,519	34	3,512	44
New Hampshire	5,465	35	3,743	38
South Carolina	5,424	36	3,784	37
Texas	5,298	37	3,685	39
Oklahoma	5,290	38	3,448	46
Utah	5,265	39	3,976	31
North Carolina	5,233	40	3,957	32
Mississippi	5,015	41	3,484	45
Alabama	5,011	42	3,372	48
South Dakota	4,981	43	3,388	47
Kentucky	4,939	44	3,609	42
Missouri	4,843	45	3,599	43
Idaho	4,835	46	3,806	36
Georgia	4,829	47	3,983	30
Arkansas	4,787	48	3,289	49
Arizona	4,645	49	3,644	41
Tennessee	4,640	50	3,212	50

* US average includes District of Columbia

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

RI Ranked 15th in FY 2008

Table 23
Social Insurance Trust, Liquor Store and Utility Revenues
Per $1,000 of Personal Income
Fiscal Years 2009 and 1999

	FY 2009		FY 1999	
	Amount	Rank	Amount	Rank
United States*	($28.47)		$46.69	
Nebraska	$27.66	1	$58.81	6
Tennessee	12.72	2	57.32	10
Alabama	10.36	3	43.08	23
Georgia	8.50	4	44.91	21
Arizona	3.68	5	39.71	29
West Virginia	3.10	6	42.81	24
Indiana	0.29	7	20.05	49
New Hampshire	(0.32)	8	26.58	46
Connecticut	(0.80)	9	17.90	50
South Carolina	(1.29)	10	35.52	37
Oklahoma	(3.08)	11	39.23	31
Kentucky	(7.18)	12	48.48	19
Washington	(7.76)	13	71.50	4
Texas	(8.36)	14	51.56	15
Vermont	(9.19)	15	31.17	43
Kansas	(9.51)	16	25.50	48
Nevada	(9.98)	17	54.01	13
New Jersey	(11.84)	18	34.97	39
Idaho	(13.35)	19	40.09	28
Massachusetts	(13.95)	20	25.71	47
Delaware	(17.07)	21	29.53	45
North Dakota	(17.40)	22	31.41	42
Mississippi	(18.48)	23	39.54	30
Michigan	(18.64)	24	50.74	17
Iowa	(18.73)	25	40.22	27
Louisiana	(20.24)	26	40.93	25
Arkansas	(20.64)	27	44.55	22
Minnesota	(20.95)	28	53.76	14
Florida	(21.96)	29	37.52	32
Montana	(22.66)	30	34.59	40
North Carolina	(23.04)	31	56.58	12
Utah	(25.26)	32	57.82	9
Virginia	(25.77)	33	35.45	38
Maryland	(26.33)	34	29.99	44
Missouri	(28.63)	35	36.84	34
Maine	(32.22)	36	36.22	35
South Dakota	(34.49)	37	48.40	20
Colorado	(38.50)	38	34.14	41
Hawaii	(38.61)	39	37.17	33
Illinois	(39.20)	40	35.62	36
Rhode Island	**(40.82)**	**41**	**58.50**	**7**
Wyoming	(42.12)	42	75.59	2
Pennsylvania	(44.71)	43	40.71	26
New Mexico	(50.30)	44	49.71	18
California	(54.42)	45	57.08	11
New York	(58.40)	46	58.37	8
Oregon	(64.79)	47	50.77	16
Ohio	(67.09)	48	66.16	5
Alaska	(76.66)	49	92.00	1
Wisconsin	(100.58)	50	71.65	3

* US average includes District of Columbia
Source: US Bureau of the Census, the Bureau of Economic Analysis, RIPEC calculations
RI Ranked 34th in FY 2008

Table 24
Social Insurance Trust, Liquor Store and Utility Revenues
Per Capita
Fiscal Years 2009 and 1999

	FY 2009		FY 1999	
	Amount	Rank	Amount	Rank
United States*	-$1,139	0	$1,332	0
Nebraska	$1,105	1	$1,591	11
Tennessee	440	2	1,473	13
Alabama	349	3	988	31
Georgia	292	4	1,229	19
Arizona	125	5	1,019	30
West Virginia	99	6	890	39
Indiana	10	7	523	50
New Hampshire	(14)	8	829	43
South Carolina	(42)	9	844	42
Connecticut	(45)	10	700	48
Oklahoma	(112)	11	895	38
Kentucky	(232)	12	1,116	22
Texas	(322)	13	1,378	16
Washington	(336)	14	2,157	2
Vermont	(361)	15	813	45
Kansas	(377)	16	682	49
Nevada	(388)	17	1,716	8
Idaho	(431)	18	937	35
Mississippi	(565)	19	819	44
New Jersey	(606)	20	1,251	18
Michigan	(635)	21	1,395	14
Arkansas	(673)	22	982	32
Delaware	(685)	23	878	41
Massachusetts	(704)	24	889	40
Iowa	(713)	25	1,033	28
North Dakota	(720)	26	741	47
Louisiana	(755)	27	930	36
Montana	(791)	28	768	46
North Carolina	(814)	29	1,528	12
Utah	(823)	30	1,356	17
Florida	(856)	31	1,057	26
Minnesota	(892)	32	1,648	10
Missouri	(1,061)	33	970	33
Virginia	(1,145)	34	1,050	27
Maine	(1,176)	35	904	37
Maryland	(1,281)	36	963	34
South Dakota	(1,344)	37	1,199	20
Illinois	(1,645)	38	1,099	23
Colorado	(1,645)	39	1,077	25
Hawaii	(1,652)	40	1,020	29
Rhode Island	**(1,681)**	**41**	**1,673**	**9**
New Mexico	(1,688)	42	1,098	24
Pennsylvania	(1,801)	43	1,159	21
Wyoming	(2,052)	44	2,036	3
California	(2,335)	45	1,736	7
Oregon	(2,368)	46	1,380	15
Ohio	(2,396)	47	1,791	6
New York	(2,760)	48	1,938	5
Alaska	(3,404)	49	2,622	1
Wisconsin	(3,792)	50	1,981	4

* US average includes District of Columbia
Source: US Bureau of the Census, the Bureau of Economic Analysis, RIPEC calculations
RI Ranked 32nd in FY 2008

Table 25
State Population
(in thousands)
July 1, 2009 and 1999

	2009		1999	
	Amount	Rank	Amount	Rank
United States*	304,375	-	270,248	-
California	36,580	1	32,683	1
Texas	24,304	2	19,712	2
New York	19,468	3	18,159	3
Florida	18,424	4	14,908	4
Illinois	12,843	5	12,070	5
Pennsylvania	12,566	6	12,002	6
Ohio	11,528	7	11,238	7
Michigan	10,002	8	9,820	8
Georgia	9,698	9	7,637	10
North Carolina	9,247	10	7,546	11
New Jersey	8,663	11	8,096	9
Virginia	7,795	12	6,789	12
Washington	6,566	13	5,688	15
Massachusetts	6,544	14	6,144	13
Arizona	6,499	15	4,667	21
Indiana	6,388	16	5,908	14
Tennessee	6,240	17	5,433	17
Missouri	5,956	18	5,438	16
Maryland	5,659	19	5,130	19
Wisconsin	5,628	20	5,222	18
Minnesota	5,231	21	4,726	20
Colorado	4,935	22	3,969	24
Alabama	4,677	23	4,351	23
South Carolina	4,503	24	3,840	26
Louisiana	4,452	25	4,363	22
Kentucky	4,288	26	3,934	25
Oregon	3,783	27	3,282	28
Oklahoma	3,644	28	3,339	27
Connecticut	3,503	29	3,273	29
Iowa	2,994	30	2,861	30
Mississippi	2,940	31	2,751	31
Arkansas	2,868	32	2,538	33
Kansas	2,797	33	2,639	32
Utah	2,727	34	2,101	34
Nevada	2,616	35	1,744	36
New Mexico	1,987	36	1,734	37
West Virginia	1,815	37	1,812	35
Nebraska	1,782	38	1,661	38
Idaho	1,528	39	1,231	40
New Hampshire	1,322	40	1,186	42
Maine	1,320	41	1,248	39
Hawaii	1,287	42	1,190	41
Rhode Island	**1,054**	**43**	**988**	**43**
Montana	968	44	880	44
Delaware	876	45	744	45
South Dakota	805	46	731	46
Alaska	688	47	615	48
North Dakota	641	48	638	47
Vermont	621	49	591	49
Wyoming	533	50	480	50

* US average includes District of Columbia

**Rhode Island Ranked 43rd in FY 2008

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

Table 26
Personal Income
Per Capita
Fiscal Years 2009 and 1999

	FY 2009		FY 1999	
	Amount	Rank	Amount	Rank
United States*	$40,006	-	$28,536	
Connecticut	$55,982	1	$39,119	1
New Jersey	51,164	2	35,766	2
Massachusetts	50,436	3	34,570	3
Wyoming	48,719	4	26,930	27
Maryland	48,648	5	32,099	5
New York	47,261	6	33,196	4
Virginia	44,421	7	29,615	14
Alaska	44,402	8	28,497	16
Washington	43,335	9	30,167	12
New Hampshire	43,019	10	31,169	8
California	42,900	11	30,414	11
Hawaii	42,790	12	27,436	21
Colorado	42,730	13	31,553	7
Minnesota	42,566	14	30,657	10
Illinois	41,964	15	30,864	9
North Dakota	41,369	16	23,588	39
Rhode Island	**41,184**	**17**	**28,597**	**15**
Pennsylvania	40,279	18	28,476	17
Delaware	40,154	19	29,737	13
Nebraska	39,951	20	27,055	25
Kansas	39,691	21	26,728	29
Vermont	39,303	22	26,074	31
Florida	38,977	23	28,186	18
South Dakota	38,974	24	24,780	37
Nevada	38,880	25	31,775	6
Texas	38,554	26	26,729	28
Iowa	38,036	27	25,690	34
Wisconsin	37,701	28	27,647	19
Louisiana	37,312	29	22,729	45
Missouri	37,054	30	26,324	30
Oregon	36,552	31	27,184	23
Oklahoma	36,515	32	22,823	44
Maine	36,507	33	24,953	36
Ohio	35,713	34	27,073	24
North Carolina	35,348	35	27,002	26
Montana	34,916	36	22,203	46
Tennessee	34,591	37	25,703	33
Georgia	34,406	38	27,369	22
Indiana	34,361	39	26,071	32
Michigan	34,050	40	27,497	20
Arizona	33,945	41	25,665	35
Alabama	33,686	42	22,934	43
New Mexico	33,558	43	22,091	47
South Carolina	32,642	44	23,759	38
Arkansas	32,610	45	22,033	48
Utah	32,593	46	23,456	40
Idaho	32,313	47	23,363	41
Kentucky	32,294	48	23,028	42
West Virginia	31,867	49	20,791	49
Mississippi	30,564	50	20,715	50

* US average includes District of Columbia

**Rhode Island Ranked 17th in FY 2008

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