

# HOW RHODE ISLAND COMPARES

2012 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 2010 and FY 2000 data.

RIPEC's report, *How Rhode Island Compares – State and Local Revenues, 2012 Edition* provides details on state and local government revenues for fiscal year 2010, 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](http://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 September 2012.

*How Rhode Island Compares – State and Local Revenues, 2012 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 20 tables of revenue data for fiscal years 2000 and 2010 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 2010 ranked 19<sup>th</sup> highest in the country as a share of personal income, and 9<sup>th</sup> highest on a per capita basis.
- In FY 2000, Rhode Island ranked 21<sup>st</sup> for total revenue collections per \$1,000 of personal income and 13<sup>th</sup> for per capita.
- In FY 2010, Rhode Island’s total general revenue collections (total revenues minus insurance trust, liquor store and utility revenues) totaled \$229.11 per \$1,000 of personal income (5<sup>th</sup> highest in the country), and were 9.8 percent higher than the national average of \$208.64.
- When measured on a per capita basis, Rhode Island’s general revenue collections of \$9,400 were 15.3 percent higher than the national average of \$8,150 and were 9<sup>th</sup> highest in the country.

### *Tax collections per \$1,000 of personal income*

- Rhode Island ranked 13<sup>th</sup> highest in the country when tax collections (a sub-category of general revenues) were measured per \$1,000 of personal income.
- 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 decreased collections as a share of personal income when compared to FY 2000.
- Rhode Island’s individual income tax collections of \$21.05 per \$1,000 of personal income were on par with national collections of \$21.71. Between FY 2000 and FY 2010, individual income tax collections decreased by 24.0 percent in the Ocean State, slightly higher than the 15.5 percent decrease nationally.
- Each New England state relied heavily on property taxes to support state and local governments; all the states, with the exception of Massachusetts, ranked in the top ten states in both 2000 and 2010; however, as in past reports, collections in New England grew at a slower rate than the national average.
- Rhode Island’s FY 2010 property tax collections per \$1,000 of personal income of \$50.76 were 37.8 percent higher than the national average of \$36.83. In Rhode Island, property taxes as a share of personal income increased by 11.8 percent, the second slowest growth in the region, compared to the national growth rate of 21.7 percent.
- In contrast to the property tax, general sales tax collections in New England are universally lower than national sales tax collections. In FY 2010, all of the New England states ranked in the bottom half of the country.

- Rhode Island's general sales tax collections of \$18.48 per \$1,000 of personal income were 22.2 percent lower than the national average of \$23.76 in 2010.

*Tax collections per capita*

- Rhode Island's total per capita tax collections of \$4,568 ranked the state 13<sup>th</sup> highest in the country and 4<sup>th</sup> highest in New England.
- Rhode Island's individual income tax collections of \$864 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 2000 and FY 2010.
- National per capita property tax collections of \$1,439 for FY 2010 were 44.8 percent lower than Rhode Island's collections of \$2,082 per capita (7<sup>th</sup> highest in the country).
- Between FY 2000 and FY 2010, property tax collections per capita increased by 34.1 percent in Rhode Island, the third highest rate of growth in New England.
- Rhode Island's general sales tax collections of \$758 per capita were 22.4 percent lower than the national average of \$928 per capita, but were the second highest in the region (behind Connecticut).

*Other revenues*

- Rhode Island's charges and miscellaneous revenue collections (\$47.32 per \$1,000 of personal income and \$1,941 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 2010 and FY 2000 when measured as a share of personal income.
- Intergovernmental revenue was the only category other than property taxes to increase every year between FY 2006 and FY 2010 nationally and in Rhode Island.
- Despite negative returns for insurance trust revenues in FY 2009, these revenues increased substantially in FY 2010, accounting for the majority – approximately 85 percent – of the swing in revenues between the two years.

### III. Overview and Summary

This section 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 revenues in FY 2010 – including taxes, charges and miscellaneous revenues, intergovernmental revenues, and insurance trust, utility and liquor store revenues – in Rhode Island were \$12.0 billion, approximately \$4.0 billion, or 60 percent, higher than FY 2009 collections. Nationally, state and local FY 2010 revenue collections of \$3.2 trillion were \$1.1 trillion (53.5 percent) more than FY 2009 collections. When all revenues are considered, Rhode Island's total state and local revenues in FY 2010 were the 19<sup>th</sup> highest in the country as a share of personal income, and 9<sup>th</sup> highest per capita. In FY 2000, Rhode Island ranked 21<sup>st</sup> highest for total revenue collections per \$1,000 of personal income, and 13<sup>th</sup> 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 2010, Rhode Island's total general revenue collections totaled \$229.11 per \$1,000 of personal income (15<sup>th</sup> highest in the country), and were 9.8 percent higher than the national average of \$208.64. When measured on a per capita basis, Rhode Island's general revenue collections of \$9,400 were 15.3 percent higher than the national average of \$8,150 and were 9<sup>th</sup> highest in the country.

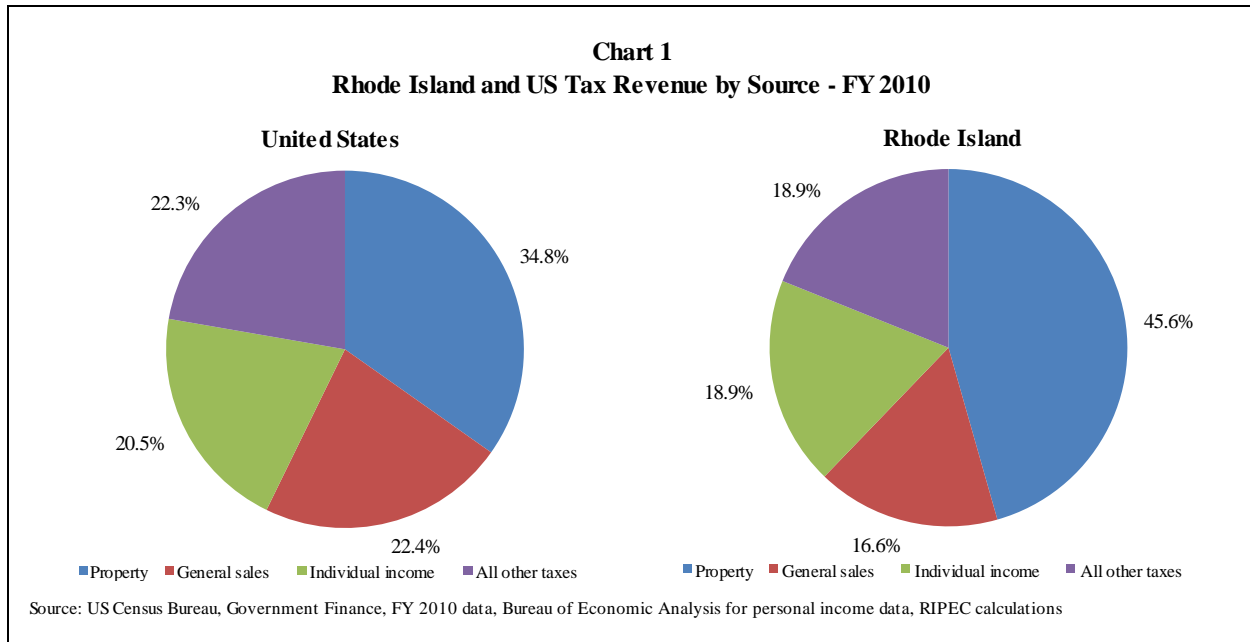
**Table 1**  
**State and Local Revenues Per \$1,000 of Personal Income and Per Capita**  
**How Rhode Island Compares to the United States Average - FY 2010**

	Per \$1,000 of Personal Income				Per Capita			
	US	RI	Rank	% of US	US	RI	Rank	% of US
<b>Tax Revenues</b>								
Property	\$36.83	\$50.76	5	137.8%	\$1,439	\$2,082	7	144.8%
Individual Income	21.71	21.05	29	97.0%	848	864	20	101.9%
General Sales	23.76	18.48	37	77.8%	928	758	33	81.7%
Other Taxes	23.58	21.05	34	89.3%	921	864	28	93.8%
<b>Total State and Local Taxes</b>	<b>\$105.87</b>	<b>\$111.34</b>	<b>13</b>	<b>105.2%</b>	<b>\$4,136</b>	<b>\$4,568</b>	<b>13</b>	<b>110.5%</b>
Charges and Misc Revenues	\$50.76	\$47.32	36	93.2%	\$1,983	\$1,941	27	97.9%
Intergovernmental Revenues	52.01	70.46	9	135.5%	2,032	2,891	8	142.3%
<b>Total General Revenues</b>	<b>\$208.64</b>	<b>\$229.11</b>	<b>15</b>	<b>109.8%</b>	<b>\$8,150</b>	<b>\$9,400</b>	<b>9</b>	<b>115.3%</b>
<b>Non General Revenues*</b>	<b>\$56</b>	<b>\$48</b>	<b>26</b>	<b>85.3%</b>	<b>\$2,180</b>	<b>\$1,953</b>	<b>17</b>	<b>89.6%</b>
<b>Total Revenues</b>	<b>\$264.45</b>	<b>\$276.72</b>	<b>19</b>	<b>98.9%</b>	<b>\$10,330</b>	<b>\$11,353</b>	<b>9</b>	<b>101.1%</b>

\* Insurance trust, utility and liquor store revenue

Source: US Census Bureau, Government Finance, FY 2010 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 2010 were \$111.34 per \$1,000 of personal income, compared to \$105.87 per \$1,000 of personal income nationally. On a per capita basis, total tax collections in Rhode Island of \$4,568 were 10.5 percent higher than the national average of \$4,136. The Ocean State ranked 13<sup>th</sup> highest in the country when tax collections were measured per \$1,000 of personal income and 13<sup>th</sup> highest when measured per capita.



In general, property taxes represent the largest share of tax collections, accounting for 34.8 percent of all FY 2010 taxes across the country. In Rhode Island, the property tax accounted for 45.6 percent of total collections in FY 2010, a 10.8 percent greater share of taxes than the national average. General sales, income tax, and other tax collections (excise, corporate income, etc.) account for a smaller share of Rhode Island tax revenues compared to the national average (16.6 percent v. 22.4 percent, 18.9 percent v. 20.5 percent, and 18.9 percent v. 22.3 percent, respectively).

*Tax collections per \$1,000 of personal income*

Total FY 2010 tax collections across the New England states, as a share of personal income, ranged from 46<sup>th</sup> highest in the country in New Hampshire to 5<sup>th</sup> highest in Maine, though Vermont was a close 6<sup>th</sup>. Rhode Island's collections of \$111.34 per \$1,000 of personal income were 13<sup>th</sup> highest in the country and 4<sup>th</sup> 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 2010 when compared to the FY 2000 ranking.

Fiscal year 2010 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 \$21.05 were on par with national collections of \$21.71. Between FY 2000 and FY 2010, individual income tax collections decreased by 24.0 percent in the Ocean State, compared to a 15.5 percent decrease nationally. Gross individual income tax collections increased in each of the six New England states during this period.

**Table 2**

**How Rhode Island Compares on Selected Tax Measures - FY 2010 and FY 2000**

<b>Total State and Local Government Tax Collections Per \$1,000 of Personal Income</b>					<b>Total State and Local Government Individual Income Tax Collections Per \$1,000 of Personal Income</b>				
	<b>2010</b>	<b>Rank</b>	<b>2000</b>	<b>Rank</b>		<b>2010</b>	<b>Rank</b>	<b>2000</b>	<b>Rank</b>
US	\$105.87	-	\$ 105.94	-	US	\$21.71	-	\$25.70	-
CT	\$111.62	12	\$ 114.09	8	CT	\$30.07	6	\$28.97	17
ME	121.21	5	128.84	2	ME	27.06	13	32.55	12
MA	102.38	25	103.89	27	MA	30.98	4	39.07	4
NH	88.60	46	81.59	50	NH	1.45	42	1.64	42
<b>RI</b>	<b>111.34</b>	<b>13</b>	<b>113.98</b>	<b>9</b>	<b>RI</b>	<b>21.05</b>	<b>29</b>	<b>27.69</b>	<b>19</b>
VT	121.04	6	112.93	10	VT	20.04	30	26.01	24

<b>Total State and Local Government Property Tax Collections Per \$1,000 of Personal Income</b>					<b>Total State and Local Government General Sales Tax Collections Per \$1,000 of Personal Income</b>				
	<b>2010</b>	<b>Rank</b>	<b>2000</b>	<b>Rank</b>		<b>2010</b>	<b>Rank</b>	<b>2000</b>	<b>Rank</b>
US	\$36.83	-	\$30.26	-	US	\$23.76	-	\$26.12	-
CT	\$46.92	8	\$39.42	9	CT	\$16.40	40	\$24.93	27
ME	49.27	6	48.32	2	ME	20.55	33	25.62	25
MA	39.71	15	33.02	18	MA	14.15	42	15.41	42
NH	57.24	2	50.47	1	NH	0.00	47	0.00	47
<b>RI</b>	<b>50.76</b>	<b>5</b>	<b>45.41</b>	<b>5</b>	<b>RI</b>	<b>18.48</b>	<b>37</b>	<b>20.74</b>	<b>38</b>
VT	55.50	4	47.10	3	VT	13.14	45	12.97	45

Source: US Census Bureau, Government Finance, FY 2010 and FY 2000 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 in both years. Rhode Island's FY 2010 property tax collections of \$50.76 were 27.4 percent higher than the national average of \$36.83, while New Hampshire's collections of \$57.24 were over 55 percent higher than the rest of the country with Vermont not far behind. 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. In Rhode Island, property taxes as a share of personal income increased by 11.8 percent, the second slowest growth in the region. New England was led by Massachusetts, where property taxes as a share of personal income increased by 20.2 percent between 2000 and 2010. Nationally, property tax collections increased by 21.7 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 2010, 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 \$18.48 per \$1,000 of personal income were 22.2 percent lower than the national average of \$23.76. Over the ten-year period studied in this analysis, Rhode Island's sales tax collections decreased by 10.9 percent, while taxes nationally and in every other New England state (New Hampshire excluded) also declined.

#### *Tax collections per capita*

On a per capita basis, total tax collections in New England were higher than the rest of the country in FY 2010. 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 2000 and FY 2010. All New England states except for Connecticut outpaced the national average for per capita tax collections between FY 2000 and FY 2010. Rhode Island's total tax collections of \$4,568 ranked the state 13<sup>th</sup> highest in the country and 4<sup>th</sup> highest in the New England.

Per capita individual income tax collections were higher than the national average in Connecticut (3<sup>rd</sup> highest), Maine (15<sup>th</sup> highest), Massachusetts (4<sup>th</sup> highest), and Rhode Island (20<sup>th</sup> highest). Rhode Island's individual income tax collections of \$864, 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 2000 and FY 2010 increasing by only 3.1 percent, compared to a national average increase of 8.5 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 2000 and all but Maine (11<sup>th</sup>) ranked in the top ten in FY 2010. The national average of \$1,439 in property tax collections for FY 2010 was 44.8 percent less than Rhode Island's collections of \$2,082 per capita (7<sup>th</sup> highest in the country), and 77.8 percent less than in Connecticut (3<sup>rd</sup> 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, 36.5 percent, with the exception of Maine (29.1 percent). In Rhode Island, property tax collections per capita increased by 34.1 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 2010. Rhode Island's general sales tax collections of \$758 per capita were 22.4 percent lower than the national average of \$928 per capita, but were the second highest in the region (behind Connecticut at \$834 per capita). Since FY 2000, general sales tax collections in the Ocean State have increased by 17.3 percent, compared to a national average increase of 15.0 percent. Regionally, general sales tax collections increased the most in Vermont (29.6 percent) and decreased in Connecticut (16.5 percent).



**Table 3**

**How Rhode Island Compares on Selected Tax Measures - FY 2010 and FY 2000**

Total State and Local Government Tax Collections Per Capita				Total State and Local Government Individual Income Tax Collections Per Capita					
	2010	Rank	2000	Rank		2010	Rank	2000	Rank
US	\$4,136	-	\$3,199	-	US	\$848	-	\$776	-
CT	\$6,086	4	\$4,769	2	CT	\$1,640	3	\$1,211	5
ME	4,429	14	3,401	13	ME	989	15	859	17
MA	5,077	8	3,893	4	MA	1,536	4	1,464	2
NH	3,790	26	2,729	36	NH	62	42	55	42
<b>RI</b>	<b>4,568</b>	<b>13</b>	<b>3,444</b>	<b>12</b>	<b>RI</b>	<b>864</b>	<b>20</b>	<b>837</b>	<b>18</b>
VT	4,751	10	3,159	19	VT	787	25	728	24

Total State and Local Government Property Tax Collections Per Capita				Total State and Local Government General Sales Tax Collections Per Capita					
	2010	Rank	2000	Rank		2010	Rank	2000	Rank
US	\$1,439	-	\$914	-	US	\$928	-	\$789	-
CT	\$2,558	3	\$1,648	3	CT	\$894	24	\$1,042	5
ME	1,800	11	1,276	7	ME	751	34	676	28
MA	1,969	8	1,238	8	MA	702	37	577	40
NH	2,448	4	1,688	2	NH	0	47	0	47
<b>RI</b>	<b>2,082</b>	<b>7</b>	<b>1,372</b>	<b>5</b>	<b>RI</b>	<b>758</b>	<b>33</b>	<b>627</b>	<b>33</b>
VT	2,178	6	1,317	6	VT	516	45	363	45

Source: US Census Bureau, Government Finance, FY 2000 and FY 2010 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 varies across the country, although they account for a smaller share of total revenues than taxes.

Current charges are funds received by governments from the public in exchange for the performance of certain services or commodities (other than liquor stores and utilities). 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 2010 and FY 2000**

<b>Per \$1,000 of Personal Income</b>								
	<b>Charges and Misc.</b>				<b>Intergovernmental</b>			
	<b>2010</b>	<b>Rank</b>	<b>2000</b>	<b>Rank</b>	<b>2010</b>	<b>Rank</b>	<b>2000</b>	<b>Rank</b>
US	\$50.76	-	\$45.79	-	\$52.01	-	\$35.45	-
CT	\$24.83	50	\$27.58	50	\$35.48	48	\$26.78	43
ME	40.76	46	46.78	28	69.64	11	49.29	10
MA	40.91	45	33.76	49	45.31	39	27.82	41
NH	40.96	44	35.19	45	41.01	45	26.44	45
<b>RI</b>	<b>47.32</b>	<b>36</b>	<b>38.04</b>	<b>44</b>	<b>70.46</b>	<b>9</b>	<b>39.96</b>	<b>21</b>
VT	48.95	31	43.24	38	81.08	7	54.39	9

<b>Per Capita</b>								
	<b>Charges and Misc.</b>				<b>Intergovernmental</b>			
	<b>2010</b>	<b>Rank</b>	<b>2000</b>	<b>Rank</b>	<b>2010</b>	<b>Rank</b>	<b>2000</b>	<b>Rank</b>
US	\$1,983	-	\$1,383	-	\$2,032	-	\$1,071	-
CT	\$1,354	49	\$1,153	31	\$1,935	32	\$1,119	21
ME	1,489	48	1,235	43	2,545	11	1,301	10
MA	2,029	25	1,265	16	2,247	18	1,043	26
NH	1,752	38	1,177	45	1,754	42	884	46
<b>RI</b>	<b>1,941</b>	<b>27</b>	<b>1,149</b>	<b>47</b>	<b>2,891</b>	<b>8</b>	<b>1,207</b>	<b>12</b>
VT	1,921	29	1,210	50	3,182	5	1,521	6

Source: US Census Bureau, Government Finance, FY 2010 and FY 2000 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 2000 and FY 2010, 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 2010. Rhode Island's charges and miscellaneous revenue collections of \$47.32 per \$1,000 of personal income ranked the state 36<sup>th</sup> highest in FY 2010, the second-highest of the New England states (behind Vermont). When measured on a per capita basis, charges and miscellaneous general revenues generated \$1,941 in Rhode Island in FY 2010, the 27<sup>th</sup> highest level of collections in the country. Only Massachusetts had higher FY 2010 collections out of the New England states, ranking 25<sup>th</sup> 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 2010 and FY 2000 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 2010. New Hampshire and Massachusetts were the only New England states in FY 2000 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

	Per \$1,000 of Personal Income			Per Capita		
	FY 2010	FY 2009	FY 2000	FY 2010	FY 2009	FY 2000
US	\$55.81	(\$28.47)	\$48.70	\$2,180	(\$1,139)	\$1,471
CT	\$32.75	(\$0.80)	\$19.83	\$1,786	(\$45)	\$829
ME	30.18	(32.22)	33.69	1,103	(1,176)	889
MA	43.91	(13.95)	33.74	2,177	(704)	1,264
NH	30.77	(0.32)	29.70	1,316	(14)	993
<b>RI</b>	<b>47.60</b>	<b>(40.82)</b>	<b>56.11</b>	<b>1,953</b>	<b>(1,681)</b>	<b>1,695</b>
VT	36.03	(9.19)	31.41	1,414	(361)	879

\* Liquor store, utility and insurance trust revenue  
Source: US Census Bureau, Government Finance, FY 2010, FY 2009, FY 2000 data, Bureau of Economic Analysis for personal income data, RIPEC calculations

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.

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 2009 and FY 2010, total revenues – general revenues plus other revenues – rebounded in Rhode Island and were 27.2 percent higher than FY 2008. The majority of the fall in FY 2009 was the result of investment losses related to social insurance trusts, but a combination of revenue increases drove the increase in FY 2010.

New Hampshire experienced the least fluctuation among New England states, with the smallest loss per share of income in “other revenues” in FY 2009. Losses in their insurance trust were somewhat offset by revenues from state-operated liquor stores. However, unlike the national average and other New England states, Maine and Rhode Island have yet to recover to FY 2000 levels per share of income in “other revenues”. Unlike in FY 2009, all New England states experienced positive returns in the social insurance trust category in FY 2010.

*Changes in Revenue between 2006 and 2010*

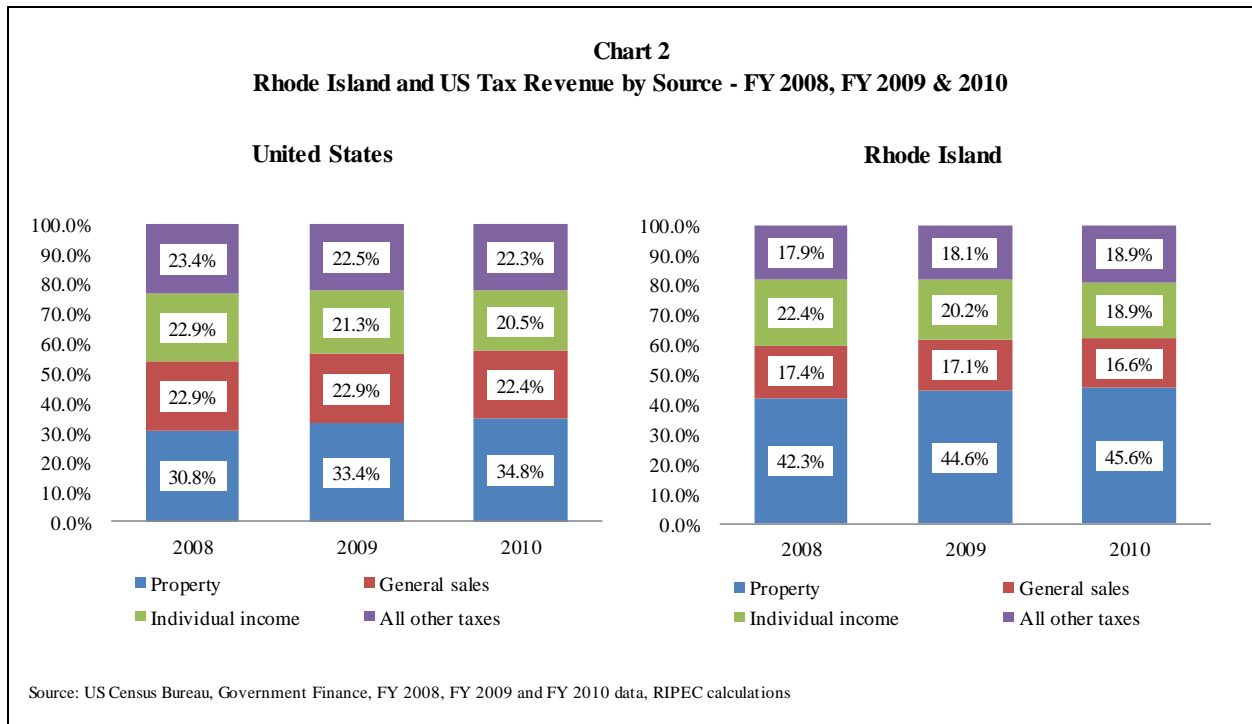
Table 6 outlines changes in revenue collections between FY 2006 and FY 2010 for both the US and Rhode Island, as measured on a per capita basis to outline the impact of the recession on national and state revenue. Revenues for FY 2010 were higher in both the US and Rhode Island compared to the four previous fiscal years. Property taxes and intergovernmental revenues, driven by the national stimulus package, were the only categories to increase every year between FY 2006 and FY 2010 for both Rhode Island and the US. However, total state and local taxes remain lower than FY 2008 tax collections, driven by the slow recovery in individual income, general sales, and other taxes.

	US Per Capita					RI Per Capita				
	2006	2007	2008	2009	2010	2006	2007	2008	2009	2010
<b>Tax Revenues</b>										
Property	\$1,123	\$1,282	\$1,356	\$1,393	\$1,439	\$1,704	\$1,850	\$1,951	\$2,020	\$2,082
Individual Income	806	968	1,011	889	848	935	1,023	1,032	912	864
General Sales	880	1,002	1,016	956	928	791	825	801	773	758
Other Taxes	1,155	1,017	1,030	939	921	781	812	827	819	864
<b>Total State and Local Taxes</b>	\$3,698	\$4,270	\$4,413	\$4,177	\$4,136	\$4,191	\$4,509	\$4,610	\$4,524	\$4,568
Charges and Misc Revenues	\$1,640	\$1,959	\$2,036	\$1,989	\$1,983	\$1,436	\$1,793	\$1,917	\$1,751	\$1,797
Intergovernmental Revenues	1,466	1,558	1,585	1,763	2,032	1,973	1,972	1,961	2,337	2,891
<b>Total General Revenues</b>	\$6,763	\$7,787	\$8,033	\$7,929	\$8,150	\$7,631	\$8,275	\$8,489	\$8,766	\$9,400
<b>Non General Revenues*</b>	\$1,680	\$2,466	\$766	-\$1,139	\$2,180	\$1,482	\$2,308	\$439	-\$1,681	\$1,933
<b>Total Revenues</b>	\$9,169	\$10,253	\$8,800	\$6,790	\$10,330	\$9,113	\$10,583	\$8,927	\$7,085	\$11,353

\* Insurance trust, utility, and liquor store revenue  
Source: US Census Bureau, Government Finance, FY 2006-2010 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 2010 when compared to FY 2008 and FY 2009 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 2010, property taxes in Rhode Island as a share of total tax revenue increased from 42.3 percent

to 45.6 percent. The US share of property taxes as a share of total tax revenue also increased from 30.8 percent to 34.8 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 in FY 2009 and 18.9 percent in FY 2010. Nationally, individual income taxes were 20.5 percent of all tax collections in FY 2010, a slight decline from FY 2009 when collections represented 21.3 percent of tax revenues.



## IV

### State and Local Revenue Tables

**Table 7**  
**All State and Local Tax Collections**  
**Per \$1,000 of Personal Income**  
**Fiscal Years 2010 and 2000**

	FY 2010		FY 2000	
	Amount	Rank	Amount	Rank
United States*	\$105.87	-	\$105.94	-
Alaska	\$202.57	1	\$125.05	3
New York	147.21	2	136.70	1
Wyoming	143.52	3	107.89	17
North Dakota	127.88	4	111.75	12
Maine	121.21	5	128.84	2
Vermont	121.04	6	112.93	10
Hawaii	120.80	7	119.91	6
New Jersey	117.11	8	105.99	20
Wisconsin	115.34	9	121.69	4
California	113.05	10	111.02	15
West Virginia	112.16	11	111.62	13
Connecticut	111.62	12	114.09	8
<b>Rhode Island</b>	<b>111.34</b>	<b>13</b>	<b>113.98</b>	<b>9</b>
Minnesota	111.15	14	117.35	7
Indiana	107.88	15	100.83	36
Michigan	107.84	16	110.28	16
Ohio	106.93	17	107.48	18
Nevada	106.03	18	97.00	42
Kansas	105.78	19	102.51	32
Iowa	105.40	20	104.64	24
Pennsylvania	104.91	21	102.00	33
Nebraska	104.71	22	104.26	26
Delaware	103.35	23	111.96	11
Arkansas	102.68	24	101.38	34
Massachusetts	102.38	25	103.89	27
Maryland	102.04	26	103.56	28
Illinois	101.84	27	102.80	30
North Carolina	100.55	28	98.51	39
Mississippi	100.05	29	105.04	23
Colorado	99.32	30	95.28	43
Kentucky	99.31	31	105.44	22
Louisiana	98.69	32	105.82	21
New Mexico	98.48	33	120.03	5
Oregon	97.35	34	98.67	38
Montana	96.73	35	104.44	25
Washington	96.27	36	100.25	37
Utah	95.61	37	111.24	14
Florida	94.49	38	93.50	45
Texas	93.50	39	91.57	46
Arizona	92.19	40	102.79	31
Georgia	91.72	41	103.11	29
Virginia	90.32	42	97.72	41
South Carolina	90.05	43	97.90	40
Idaho	89.66	44	106.48	19
Oklahoma	88.93	45	101.30	35
New Hampshire	88.60	46	81.59	50
Missouri	88.43	47	94.70	44
Alabama	84.85	48	90.04	47
Tennessee	84.25	49	84.07	49
South Dakota	82.66	50	89.66	48

\* US average includes District of Columbia  
Source: US Bureau of the Census, the Bureau of Economic Analysis,  
RIPEC calculations  
RI Ranked 11th in FY 2009

**Table 8**  
**All State and Local Tax Collections**  
**Per Capita**  
**Fiscal Years 2010 and 2000**

	FY 2010		FY 2000	
	Amount	Rank	Amount	Rank
United States*	\$4,136	-	\$3,199	-
Alaska	\$8,830	1	\$3,732	6
New York	6,972	2	4,774	1
Wyoming	6,393	3	3,137	20
Connecticut	6,086	4	4,769	2
New Jersey	5,868	5	4,032	3
North Dakota	5,378	6	2,790	31
Hawaii	5,095	7	3,460	11
Massachusetts	5,077	8	3,893	4
Maryland	4,924	9	3,537	8
Vermont	4,751	10	3,159	19
California	4,671	11	3,622	7
Minnesota	4,626	12	3,805	5
<b>Rhode Island</b>	<b>4,568</b>	<b>13</b>	<b>3,444</b>	<b>12</b>
Maine	4,429	14	3,401	13
Wisconsin	4,313	15	3,532	9
Pennsylvania	4,181	16	3,050	22
Illinois	4,160	17	3,319	14
Nebraska	4,102	18	2,985	25
Colorado	4,079	19	3,258	15
Kansas	4,050	20	2,870	26
Delaware	4,045	21	3,475	10
Washington	4,017	22	3,254	16
Iowa	3,973	23	2,820	28
Virginia	3,955	24	3,068	21
Nevada	3,835	25	3,219	17
New Hampshire	3,790	26	2,729	36
Ohio	3,761	27	3,042	23
Indiana	3,633	28	2,753	35
Louisiana	3,596	29	2,490	41
Michigan	3,581	30	3,191	18
West Virginia	3,556	31	2,414	45
Florida	3,552	32	2,775	32
Texas	3,490	33	2,606	39
North Carolina	3,487	34	2,802	29
Oregon	3,431	35	2,838	27
Montana	3,301	36	2,415	44
Arkansas	3,286	37	2,337	47
New Mexico	3,258	38	2,759	33
Kentucky	3,192	39	2,568	40
South Dakota	3,181	40	2,367	46
Missouri	3,168	41	2,618	38
Oklahoma	3,092	42	2,457	42
Georgia	3,064	43	2,986	24
Mississippi	3,039	44	2,275	48
Utah	2,988	45	2,758	34
Arizona	2,977	46	2,790	30
Tennessee	2,898	47	2,267	49
South Carolina	2,885	48	2,456	43
Alabama	2,821	49	2,155	50
Idaho	2,808	50	2,632	37

\* US average includes District of Columbia  
Source: US Bureau of the Census, the Bureau of Economic Analysis,  
RIPEC calculations  
RI Ranked 13th in FY 2009

**Table 9**  
**State and Local Property Tax Collections**  
**Per \$1,000 of Personal Income**  
**Fiscal Years 2010 and 2000**

	FY 2010		FY 2000	
	Amount	Rank	Amount	Rank
United States*	\$36.83	-	\$30.26	-
Wyoming	\$61.05	1	\$36.77	12
New Hampshire	57.24	2	50.47	1
New Jersey	56.71	3	46.63	4
Vermont	55.50	4	47.10	3
<b>Rhode Island</b>	<b>50.76</b>	<b>5</b>	<b>45.41</b>	<b>5</b>
Maine	49.27	6	48.32	2
New York	47.67	7	39.66	8
Connecticut	46.92	8	39.42	9
Wisconsin	45.60	9	37.33	10
Illinois	44.43	10	37.06	11
Michigan	43.41	11	33.28	17
Alaska	43.29	12	41.18	7
Texas	42.26	13	34.75	13
Florida	40.55	14	31.43	21
Massachusetts	39.71	15	33.02	18
Colorado	38.86	16	26.53	33
Nebraska	38.49	17	32.47	20
Montana	38.46	18	44.48	6
Iowa	36.69	19	33.62	15
Oregon	36.65	20	29.24	27
Nevada	36.57	21	23.94	38
Kansas	36.42	22	29.25	26
Indiana	35.38	23	34.21	14
California	35.28	24	24.26	37
Arizona	34.35	25	30.11	22
Minnesota	34.11	26	29.48	24
Virginia	32.57	27	27.74	30
South Carolina	32.28	28	27.50	31
Georgia	32.27	29	26.30	34
Ohio	32.11	30	29.96	23
Pennsylvania	31.86	31	28.07	28
Maryland	30.71	32	27.23	32
Washington	30.29	33	29.39	25
South Dakota	29.65	34	32.67	19
Mississippi	28.22	35	24.38	36
Idaho	27.03	36	28.03	29
Missouri	26.74	37	22.53	39
Utah	26.43	38	24.68	35
North Carolina	26.35	39	21.17	41
Hawaii	25.50	40	17.62	44
North Dakota	25.30	41	33.31	16
West Virginia	23.90	42	21.88	40
Tennessee	23.23	43	19.53	42
Kentucky	21.37	44	17.85	43
Louisiana	20.66	45	16.93	45
New Mexico	19.53	46	15.51	49
Delaware	19.19	47	16.35	47
Arkansas	18.81	48	16.42	46
Oklahoma	18.72	49	15.99	48
Alabama	16.44	50	12.82	50

\* US average includes District of Columbia  
Source: US Bureau of the Census, the Bureau of Economic Analysis,  
RIPEC calculations  
RI Ranked 4th in FY 2009

**Table 10**  
**State and Local Property Tax Collections**  
**Per Capita**  
**Fiscal Years 2010 and 2000**

	FY 2010		FY 2000	
	Amount	Rank	Amount	Rank
United States*	\$1,439	-	\$914	-
New Jersey	\$2,842	1	\$1,774	1
Wyoming	2,720	2	1,069	12
Connecticut	2,558	3	1,648	3
New Hampshire	2,448	4	1,688	2
New York	2,258	5	1,385	4
Vermont	2,178	6	1,317	6
<b>Rhode Island</b>	<b>2,082</b>	<b>7</b>	<b>1,372</b>	<b>5</b>
Massachusetts	1,969	8	1,238	8
Alaska	1,887	9	1,229	9
Illinois	1,814	10	1,196	10
Maine	1,800	11	1,276	7
Wisconsin	1,705	12	1,084	11
Colorado	1,596	13	907	22
Texas	1,577	14	989	14
Florida	1,524	15	933	19
Nebraska	1,508	16	930	21
Maryland	1,482	17	930	20
California	1,458	18	792	33
Michigan	1,442	19	963	15
Virginia	1,426	20	871	24
Minnesota	1,420	21	956	16
Kansas	1,394	22	819	30
Iowa	1,383	23	906	23
Nevada	1,322	24	794	32
Montana	1,313	25	1,029	13
Oregon	1,292	26	841	27
Pennsylvania	1,270	27	839	28
Washington	1,264	28	954	17
Indiana	1,192	29	934	18
South Dakota	1,141	30	863	25
Ohio	1,129	31	848	26
Arizona	1,109	32	817	31
Georgia	1,078	33	762	34
Hawaii	1,076	34	508	42
North Dakota	1,064	35	832	29
South Carolina	1,034	36	690	36
Missouri	958	37	623	37
North Carolina	914	38	602	39
Mississippi	857	39	528	40
Idaho	846	40	693	35
Utah	826	41	612	38
Tennessee	799	42	527	41
West Virginia	758	43	473	44
Louisiana	753	44	399	46
Delaware	751	45	508	43
Kentucky	687	46	435	45
Oklahoma	651	47	388	47
New Mexico	646	48	357	49
Arkansas	602	49	378	48
Alabama	547	50	307	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 2009



**Table 11**  
**State and Local General Sales Tax Collections**  
**Per \$1,000 of Personal Income**  
**Fiscal Years 2010 and 2000**

	FY 2010		FY 2000	
	Amount	Rank	Amount	Rank
United States*	\$23.76	-	\$26.12	-
Washington	\$42.67	1	\$47.73	1
Hawaii	42.40	2	44.91	3
Wyoming	39.86	3	33.27	13
New Mexico	38.25	4	46.70	2
Arkansas	38.21	5	37.40	8
Louisiana	37.50	6	42.03	4
Tennessee	37.08	7	38.56	6
South Dakota	32.78	8	32.40	14
Mississippi	31.77	9	38.91	5
Arizona	31.06	10	37.42	7
Nevada	29.71	11	34.33	11
Florida	28.36	12	34.69	10
Oklahoma	28.09	13	29.51	17
Michigan	27.96	14	26.86	22
Indiana	27.47	15	22.06	36
Texas	27.12	16	30.42	15
Kansas	26.89	17	29.76	16
North Dakota	26.29	18	24.11	32
California	26.10	19	28.15	18
Georgia	25.39	20	33.40	12
Utah	25.38	21	34.88	9
Alabama	24.80	22	27.43	19
North Carolina	24.45	23	20.77	37
Colorado	24.20	24	27.22	20
Iowa	24.16	25	24.48	28
New York	23.97	26	25.92	24
Idaho	23.27	27	24.15	31
Nebraska	22.73	28	25.51	26
Missouri	22.41	29	27.18	21
Ohio	21.97	30	23.33	34
South Carolina	21.56	31	26.24	23
Minnesota	20.69	32	24.26	29
Maine	20.55	33	25.62	25
Kentucky	20.15	34	22.51	35
West Virginia	20.04	35	23.46	33
Wisconsin	20.04	36	24.24	30
<b>Rhode Island</b>	<b>18.48</b>	<b>37</b>	<b>20.74</b>	<b>38</b>
New Jersey	18.10	38	17.78	41
Pennsylvania	17.15	39	20.13	39
Connecticut	16.40	40	24.93	27
Illinois	16.19	41	18.58	40
Massachusetts	14.15	42	15.41	42
Maryland	13.65	43	14.15	44
Virginia	13.23	44	14.90	43
Vermont	13.14	45	12.97	45
Alaska	11.22	46	5.78	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 2009

**Table 12**  
**State and Local General Sales Tax Collections**  
**Per Capita**  
**Fiscal Years 2010 and 2000**

	FY 2010		FY 2000	
	Amount	Rank	Amount	Rank
United States*	\$928	-	\$789	-
Hawaii	\$1,789	1	\$1,296	2
Washington	1,781	2	1,549	1
Wyoming	1,775	3	967	10
Louisiana	1,366	4	989	9
Tennessee	1,275	5	1,040	6
New Mexico	1,265	6	1,073	4
South Dakota	1,261	7	856	18
Arkansas	1,223	8	862	17
New York	1,135	9	905	14
North Dakota	1,105	10	602	36
California	1,078	11	918	13
Nevada	1,074	12	1,139	3
Florida	1,066	13	1,029	7
Kansas	1,029	14	833	20
Texas	1,012	15	866	15
Arizona	1,003	16	1,016	8
Colorado	994	17	931	12
Oklahoma	977	18	716	25
Mississippi	965	19	843	19
Michigan	929	20	777	22
Indiana	925	21	602	34
Iowa	911	22	660	30
New Jersey	907	23	676	27
Connecticut	894	24	1,042	5
Nebraska	890	25	730	24
Minnesota	861	26	787	21
Georgia	848	27	967	11
North Carolina	848	28	591	39
Alabama	825	29	656	32
Missouri	803	30	751	23
Utah	793	31	865	16
Ohio	773	32	660	29
<b>Rhode Island</b>	<b>758</b>	<b>33</b>	<b>627</b>	<b>33</b>
Maine	751	34	676	28
Wisconsin	749	35	704	26
Idaho	729	36	597	38
Massachusetts	702	37	577	40
South Carolina	691	38	658	31
Pennsylvania	683	39	602	35
Illinois	661	40	600	37
Maryland	659	41	483	43
Kentucky	648	42	548	41
West Virginia	636	43	508	42
Virginia	579	44	468	44
Vermont	516	45	363	45
Alaska	489	46	173	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 36th in FY 2009

**Table 13**  
**State and Local Selective Sales Tax Collections**  
**Per \$1,000 of Personal Income**  
**Fiscal Years 2010 and 2000**

	FY 2010		FY 2000	
	Amount	Rank	Amount	Rank
United States*	\$12.20	-	\$11.44	-
Nevada	\$23.83	1	\$25.38	1
Vermont	22.20	2	16.21	8
West Virginia	22.02	3	23.53	2
Kentucky	17.59	4	15.70	10
Hawaii	16.97	5	17.69	5
Minnesota	16.51	6	13.89	15
Montana	16.22	7	16.94	6
Illinois	16.12	8	15.58	11
Florida	15.98	9	14.96	12
Louisiana	15.74	10	18.49	4
Washington	15.59	11	13.71	17
Pennsylvania	15.58	12	10.08	34
Alabama	15.47	13	16.43	7
Mississippi	14.90	14	14.49	13
<b>Rhode Island</b>	<b>14.37</b>	<b>15</b>	<b>12.81</b>	<b>18</b>
Texas	14.29	16	16.18	9
Maine	14.19	17	10.51	30
New Hampshire	14.15	18	13.83	16
Arkansas	13.67	19	12.72	22
Delaware	13.66	20	12.72	21
North Dakota	13.33	21	21.03	3
New York	13.31	22	9.43	40
Wisconsin	13.29	23	10.74	29
Ohio	12.82	24	9.17	42
Indiana	12.49	25	9.45	39
North Carolina	11.74	26	12.32	23
Connecticut	11.60	27	11.92	25
South Dakota	11.54	28	12.74	20
Michigan	11.43	29	7.85	47
Maryland	11.21	30	12.03	24
Iowa	11.15	31	10.41	32
Missouri	10.94	32	11.41	26
Alaska	10.94	33	9.56	37
New Mexico	10.84	34	14.15	14
Tennessee	10.76	35	10.92	28
Nebraska	10.72	36	9.91	35
Virginia	10.71	37	12.77	19
Utah	10.46	38	11.15	27
Arizona	9.82	39	9.38	41
Oregon	9.77	40	9.56	36
Kansas	9.54	41	9.08	43
South Carolina	9.52	42	9.46	38
Oklahoma	9.20	43	10.20	33
Colorado	8.51	44	7.73	49
Idaho	8.37	45	10.43	31
New Jersey	8.12	46	8.78	44
Georgia	8.08	47	7.84	48
California	7.90	48	8.56	46
Massachusetts	7.28	49	6.87	50
Wyoming	4.95	50	8.57	45

\* US average includes District of Columbia  
Source: US Bureau of the Census, the Bureau of Economic Analysis,  
RIPEC calculations  
RI Ranked 18th in FY 2009

**Table 14**  
**State and Local Selective Sales Tax Collections**  
**Per Capita**  
**Fiscal Years 2010 and 2000**

	FY 2010		FY 2000	
	Amount	Rank	Amount	Rank
United States*	\$476	-	\$345	-
Vermont	\$871	1	\$453	9
Nevada	862	2	842	1
Hawaii	716	3	510	3
West Virginia	698	4	509	4
Minnesota	687	5	450	10
Illinois	658	6	503	5
Washington	650	7	445	11
Connecticut	632	8	498	6
New York	630	9	329	24
Pennsylvania	621	10	301	29
New Hampshire	605	11	462	7
Florida	601	12	444	12
<b>Rhode Island</b>	<b>590</b>	<b>13</b>	<b>387</b>	<b>19</b>
Louisiana	573	14	435	13
Kentucky	565	15	382	20
North Dakota	561	16	525	2
Montana	553	17	392	18
Maryland	541	18	411	14
Delaware	535	19	395	16
Texas	533	20	460	8
Maine	519	21	278	36
Alabama	514	22	393	17
Wisconsin	497	23	312	28
Alaska	477	24	285	32
Virginia	469	25	401	15
Mississippi	453	26	314	27
Ohio	451	27	260	40
South Dakota	444	28	336	22
Arkansas	437	29	293	31
Indiana	421	30	258	41
Iowa	420	31	280	34
Nebraska	420	32	284	33
North Carolina	407	33	350	21
New Jersey	407	34	334	23
Missouri	392	35	315	26
Michigan	380	36	227	49
Tennessee	370	37	295	30
Kansas	365	38	254	45
Massachusetts	361	39	258	43
New Mexico	359	40	325	25
Colorado	350	41	264	39
Oregon	344	42	275	38
Utah	327	43	276	37
California	327	44	279	35
Oklahoma	320	45	247	47
Arizona	317	46	255	44
South Carolina	305	47	237	48
Georgia	270	48	227	50
Idaho	262	49	258	42
Wyoming	221	50	249	46

\* US average includes District of Columbia  
Source: US Bureau of the Census, the Bureau of Economic Analysis,  
RIPEC calculations  
RI Ranked 15th in FY 2009

**Table 15**  
**State and Local Individual Income Tax Collections**  
**Per \$1,000 of Personal Income**  
**Fiscal Years 2010 and 2000**

	FY 2010		FY 2000	
	Amount	Rank	Amount	Rank
United States*	\$21.71	-	\$25.70	-
New York	\$45.91	1	\$45.07	1
Oregon	36.69	2	42.96	2
Maryland	36.37	3	40.51	3
Massachusetts	30.98	4	39.07	4
Kentucky	30.22	5	35.74	9
Connecticut	30.07	6	28.97	17
California	29.89	7	36.59	6
Ohio	29.65	8	35.95	7
Minnesota	29.46	9	35.82	8
North Carolina	28.08	10	33.13	11
Hawaii	27.97	11	31.12	16
Wisconsin	27.39	12	39.05	5
Maine	27.06	13	32.55	12
Pennsylvania	26.61	14	25.89	25
West Virginia	26.38	15	24.71	32
Delaware	26.19	16	33.13	10
Virginia	25.09	17	31.65	13
Indiana	25.09	18	26.30	21
Kansas	24.94	19	25.06	29
Iowa	24.23	20	24.94	31
Utah	24.18	21	31.28	14
New Jersey	23.66	22	23.36	34
Arkansas	22.62	23	25.00	30
Idaho	22.08	24	31.21	15
Nebraska	21.52	25	24.61	33
Missouri	21.51	26	25.47	26
Montana	21.48	27	25.29	27
Georgia	21.37	28	28.22	18
<b>Rhode Island</b>	<b>21.05</b>	<b>29</b>	<b>27.69</b>	<b>19</b>
Vermont	20.04	30	26.01	24
Colorado	19.82	31	26.22	22
South Carolina	18.29	32	25.09	28
Michigan	17.73	33	27.08	20
Oklahoma	17.36	34	26.21	23
Alabama	17.23	35	20.65	36
Illinois	16.14	36	19.50	37
Mississippi	15.08	37	16.79	39
New Mexico	14.39	38	22.02	35
Louisiana	13.97	39	15.38	40
Arizona	11.35	40	17.67	38
North Dakota	11.17	41	12.55	41
New Hampshire	1.45	42	1.64	42
Tennessee	0.80	43	1.22	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 2009

**Table 16**  
**State and Local Individual Income Tax Collections**  
**Per Capita**  
**Fiscal Years 2010 and 2000**

	FY 2010		FY 2000	
	Amount	Rank	Amount	Rank
United States*	\$848	-	\$776	-
New York	\$2,175	1	\$1,574	1
Maryland	1,755	2	1,383	3
Connecticut	1,640	3	1,211	5
Massachusetts	1,536	4	1,464	2
Oregon	1,293	5	1,236	4
California	1,235	6	1,194	6
Minnesota	1,226	7	1,162	7
New Jersey	1,185	8	889	15
Hawaii	1,180	9	898	13
Virginia	1,099	10	994	11
Pennsylvania	1,061	11	774	22
Ohio	1,043	12	1,017	10
Delaware	1,025	13	1,028	9
Wisconsin	1,024	14	1,134	8
Maine	989	15	859	17
North Carolina	974	16	942	12
Kentucky	971	17	871	16
Kansas	955	18	701	28
Iowa	913	19	672	29
<b>Rhode Island</b>	<b>\$864</b>	<b>20</b>	<b>\$837</b>	<b>18</b>
Indiana	845	21	718	25
Nebraska	843	22	705	26
West Virginia	836	23	534	35
Colorado	814	24	897	14
Vermont	787	25	728	24
Missouri	771	26	704	27
Utah	756	27	775	21
Montana	733	28	585	33
Arkansas	724	29	576	34
Georgia	714	30	817	19
Idaho	691	31	771	23
Illinois	659	32	630	31
Oklahoma	603	33	636	30
Michigan	589	34	784	20
South Carolina	586	35	629	32
Alabama	573	36	494	37
Louisiana	509	37	362	40
New Mexico	476	38	506	36
North Dakota	470	39	313	41
Mississippi	458	40	364	39
Arizona	366	41	480	38
New Hampshire	62	42	55	42
Tennessee	27	43	33	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 2009

**Table 17**  
**State and Local Corporate Income Tax Collections,**  
**Per \$1,000 of Personal Income**  
**Fiscal Years 2010 and 2000**

	FY 2010		FY 2000	
	Amount	Rank	Amount	Rank
United States*	\$3.57	-	\$4.38	-
Alaska	\$21.12	1	\$23.72	1
New York	9.80	2	9.52	3
New Hampshire	8.82	3	7.77	5
California	5.97	4	6.14	6
Massachusetts	5.61	5	5.64	9
New Jersey	4.69	6	4.35	17
Delaware	4.25	7	10.27	2
Arkansas	4.17	8	4.03	22
Tennessee	4.16	9	4.15	19
West Virginia	4.11	10	5.57	10
Wisconsin	4.03	11	3.79	25
North Carolina	3.98	12	5.50	11
Pennsylvania	3.84	13	4.73	15
Maine	3.64	14	4.54	16
Mississippi	3.53	15	3.80	24
Vermont	3.49	16	2.68	33
Kentucky	3.48	17	3.18	28
Minnesota	3.29	18	5.19	12
Kansas	3.27	19	3.67	26
North Dakota	3.25	20	4.94	13
Maryland	3.24	21	2.44	37
Oregon	2.95	22	4.27	18
Utah	2.83	23	3.29	27
<b>Rhode Island</b>	<b>2.82</b>	<b>24</b>	<b>2.50</b>	<b>36</b>
Montana	2.80	25	4.89	14
Indiana	2.76	26	5.70	8
Alabama	2.74	27	2.32	42
Connecticut	2.65	28	3.11	30
Illinois	2.58	29	5.77	7
Florida	2.57	30	2.64	34
Louisiana	2.40	31	2.16	44
Virginia	2.29	32	2.62	35
Nebraska	2.19	33	2.94	31
Michigan	2.09	34	8.35	4
Georgia	2.09	35	3.16	29
Idaho	2.03	36	4.07	20
Arizona	1.94	37	4.03	21
New Mexico	1.88	38	3.98	23
Colorado	1.74	39	2.42	38
Iowa	1.69	40	2.78	32
Oklahoma	1.69	41	2.38	39
Hawaii	1.46	42	2.20	43
Missouri	1.25	43	1.76	46
South Carolina	1.02	44	2.33	41
South Dakota	1.00	45	2.33	40
Ohio	0.65	46	1.98	45
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 33rd in FY 2009

**Table 18**  
**State and Local Corporate Income Tax Collections,**  
**Per Capita**  
**Fiscal Years 2010 and 2000**

	FY 2010		FY 2000	
	Amount	Rank	Amount	Rank
United States*	\$140	-	\$132	-
Alaska	\$921	1	\$708	1
New York	464	2	332	2
New Hampshire	377	3	260	4
Massachusetts	278	4	212	6
California	247	5	200	7
New Jersey	235	6	165	10
Delaware	166	7	319	3
Maryland	156	8	83	29
Pennsylvania	153	9	141	13
Wisconsin	151	10	110	21
Connecticut	144	11	130	14
Tennessee	143	12	112	20
North Carolina	138	13	156	11
Minnesota	137	14	168	9
Vermont	137	15	75	37
North Dakota	137	16	123	15
Arkansas	133	17	93	25
Maine	133	18	120	18
West Virginia	130	19	121	17
Kansas	125	20	103	23
<b>Rhode Island</b>	<b>116</b>	<b>21</b>	<b>76</b>	<b>36</b>
Kentucky	112	22	77	35
Mississippi	107	23	82	32
Illinois	105	24	186	8
Oregon	104	25	123	16
Virginia	100	26	82	31
Florida	97	27	78	34
Montana	96	28	113	19
Indiana	93	29	156	12
Alabama	91	30	56	44
Utah	88	31	82	33
Louisiana	87	32	51	45
Nebraska	86	33	84	28
Colorado	72	34	83	30
Georgia	70	35	91	27
Michigan	69	36	242	5
Iowa	64	37	75	38
Idaho	64	38	101	24
Arizona	63	39	109	22
New Mexico	62	40	92	26
Hawaii	62	41	63	39
Oklahoma	59	42	58	42
Missouri	45	43	49	46
South Dakota	38	44	62	40
South Carolina	33	45	58	41
Ohio	23	46	56	43
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 28th in FY 2009

**Table 19**  
**Charges and Misc. General Revenues**  
**Per \$1,000 of Personal Income**  
**Fiscal Years 2010 and 2000**

	FY 2010		FY 2000	
	Amount	Rank	Amount	Rank
United States*	\$50.76	-	\$45.79	-
Alaska	\$150.91	1	\$287.74	1
Wyoming	97.69	2	83.10	2
Delaware	84.68	3	74.99	3
South Carolina	84.33	4	59.58	12
Alabama	67.91	5	62.26	9
New Mexico	67.57	6	71.58	4
Mississippi	67.23	7	62.74	8
Utah	65.71	8	59.90	11
Oregon	64.74	9	66.30	6
Montana	63.81	10	69.51	5
Iowa	62.27	11	53.78	14
Louisiana	61.53	12	62.06	10
West Virginia	61.19	13	56.37	13
Florida	60.35	14	49.52	21
Kansas	60.24	15	44.31	32
Michigan	59.66	16	51.19	18
Idaho	59.35	17	52.76	15
Oklahoma	58.72	18	52.37	16
North Dakota	58.36	19	64.48	7
Colorado	56.68	20	46.92	27
Indiana	56.44	21	50.63	19
Nebraska	54.85	22	49.00	22
Washington	53.20	23	47.44	26
North Carolina	53.20	24	48.89	23
Kentucky	53.02	25	48.25	24
Ohio	52.63	26	43.47	34
California	52.05	27	46.08	29
Hawaii	51.33	28	49.58	20
Minnesota	50.79	29	51.76	17
New York	49.13	30	43.72	33
Vermont	48.95	31	43.24	38
Wisconsin	48.75	32	45.71	31
Virginia	48.50	33	43.30	37
Arkansas	48.12	34	47.58	25
Georgia	47.86	35	41.54	40
<b>Rhode Island</b>	<b>47.32</b>	<b>36</b>	<b>38.04</b>	<b>44</b>
Nevada	46.56	37	42.21	39
South Dakota	46.32	38	45.75	30
Tennessee	46.25	39	41.06	41
Texas	46.14	40	43.37	35
Missouri	45.59	41	39.45	42
Pennsylvania	45.09	42	43.32	36
Arizona	41.89	43	38.97	43
New Hampshire	40.96	44	35.19	45
Massachusetts	40.91	45	33.76	49
Maine	40.76	46	46.78	28
Illinois	38.89	47	34.15	48
New Jersey	37.55	48	34.81	47
Maryland	33.44	49	34.97	46
Connecticut	24.83	50	27.58	50

\* US average includes District of Columbia  
Source: US Bureau of the Census, the Bureau of Economic Analysis,  
RIPEC calculations  
RI Ranked 36th in FY 2009

**Table 20**  
**Charges and Misc. General Revenues**  
**Per Capita**  
**Fiscal Years 2010 and 2000**

	FY 2010		FY 1999	
	Amount	Rank	Amount	Rank
United States*	\$1,983	-	\$1,383	-
Alaska	\$6,578	1	\$8,587	26
Wyoming	4,352	2	2,416	46
Delaware	3,314	3	2,328	40
South Carolina	2,702	4	1,495	25
North Dakota	2,454	5	1,610	48
Iowa	2,347	6	1,449	30
Colorado	2,328	7	1,604	19
New York	2,327	8	1,527	2
Kansas	2,306	9	1,240	33
Oregon	2,282	10	1,907	21
Florida	2,268	11	1,470	4
Alabama	2,258	12	1,490	18
Louisiana	2,242	13	1,460	20
New Mexico	2,235	14	1,646	35
Washington	2,220	15	1,540	13
Montana	2,178	16	1,607	44
Hawaii	2,165	17	1,431	41
California	2,151	18	1,503	1
Nebraska	2,149	19	1,403	38
Virginia	2,124	20	1,359	12
Minnesota	2,114	21	1,678	15
Utah	2,054	22	1,485	34
Mississippi	2,042	23	1,359	32
Oklahoma	2,042	24	1,270	29
Massachusetts	2,029	25	1,265	16
Michigan	1,981	26	1,481	6
<b>Rhode Island</b>	<b>1,941</b>	<b>27</b>	<b>1,149</b>	<b>47</b>
West Virginia	1,940	28	1,219	39
Vermont	1,921	29	1,210	50
Indiana	1,900	30	1,383	14
New Jersey	1,882	31	1,324	9
Idaho	1,859	32	1,304	42
Ohio	1,851	33	1,230	7
North Carolina	1,845	34	1,391	10
Wisconsin	1,823	35	1,327	17
Pennsylvania	1,797	36	1,295	5
South Dakota	1,782	37	1,208	49
New Hampshire	1,752	38	1,177	45
Texas	1,723	39	1,234	3
Kentucky	1,704	40	1,175	28
Nevada	1,684	41	1,401	37
Missouri	1,633	42	1,090	24
Maryland	1,614	43	1,194	22
Georgia	1,599	44	1,203	11
Tennessee	1,591	45	1,107	23
Illinois	1,589	46	1,103	8
Arkansas	1,540	47	1,096	36
Maine	1,489	48	1,235	43
Connecticut	1,354	49	1,153	31
Arizona	1,353	50	1,058	27

\* US average includes District of Columbia  
Source: US Bureau of the Census, the Bureau of Economic Analysis,  
RIPEC calculations  
RI Ranked 30th in FY 2009

**Table 21**  
**All State and Local Tax Collections,**  
**Charges and Misc. General Revenues**  
**Per \$1,000 of Personal Income**  
**Fiscal Years 2010 and 2000**

	FY 2010		FY 2000	
	Amount	Rank	Amount	Rank
United States*	\$156.63	-	\$151.72	-
Alaska	\$353.48	1	\$412.78	1
Wyoming	241.21	2	190.99	3
New York	196.34	3	180.42	5
Delaware	188.03	4	186.95	4
North Dakota	186.24	5	176.23	6
South Carolina	174.38	6	157.48	20
West Virginia	173.35	7	167.99	12
Hawaii	172.13	8	169.49	10
Vermont	170.00	9	156.17	22
Iowa	167.67	10	158.42	19
Michigan	167.50	11	161.47	17
Mississippi	167.28	12	167.78	14
New Mexico	166.05	13	191.61	2
Kansas	166.02	14	146.82	33
California	165.10	15	157.10	21
Indiana	164.32	16	151.47	28
Wisconsin	164.09	17	167.39	15
Oregon	162.09	18	164.97	16
Maine	161.97	19	175.62	7
Minnesota	161.94	20	169.11	11
Utah	161.33	21	171.14	9
Montana	160.53	22	173.95	8
Louisiana	160.23	23	167.88	13
Nebraska	159.56	24	153.26	25
Ohio	159.55	25	150.95	29
<b>Rhode Island</b>	<b>158.65</b>	<b>26</b>	<b>152.02</b>	<b>27</b>
Colorado	156.01	27	142.20	37
Florida	154.84	28	143.02	36
New Jersey	154.67	29	140.79	41
North Carolina	153.75	30	147.39	32
Alabama	152.76	31	152.30	26
Nevada	152.59	32	139.21	42
Kentucky	152.33	33	153.69	23
Arkansas	150.80	34	148.96	30
Pennsylvania	150.00	35	145.32	34
Washington	149.47	36	147.68	31
Idaho	149.01	37	159.25	18
Oklahoma	147.65	38	153.67	24
Massachusetts	143.30	39	137.65	44
Illinois	140.74	40	136.95	45
Texas	139.65	41	134.95	47
Georgia	139.58	42	144.65	35
Virginia	138.82	43	141.01	40
Connecticut	136.45	44	141.67	39
Maryland	135.48	45	138.54	43
Arizona	134.08	46	141.76	38
Missouri	134.02	47	134.15	48
Tennessee	130.50	48	125.14	49
New Hampshire	129.55	49	116.79	50
South Dakota	128.98	50	135.41	46

\* US average includes District of Columbia

Source: US Bureau of the Census, the Bureau of Economic Analysis,  
RIPEC calculations  
RI Ranked 23rd in FY 2009

**Table 22**  
**All State and Local Tax Collections,**  
**Charges and Misc. General Revenues**  
**Per Capita**  
**Fiscal Years 2010 and 2000**

	FY 2010		FY 2000	
	Amount	Rank	Amount	Rank
United States*	\$6,118	-	\$4,582	-
Alaska	\$15,408	1	\$12,319	1
Wyoming	10,745	2	5,554	5
New York	9,299	3	6,301	2
North Dakota	7,832	4	4,400	23
New Jersey	7,750	5	5,357	7
Connecticut	7,440	6	5,922	3
Delaware	7,359	7	5,803	4
Hawaii	7,260	8	4,890	10
Massachusetts	7,106	9	5,159	8
California	6,821	10	5,126	9
Minnesota	6,740	11	5,484	6
Vermont	6,672	12	4,368	25
Maryland	6,538	13	4,731	15
<b>Rhode Island</b>	<b>6,509</b>	<b>14</b>	<b>4,593</b>	<b>19</b>
Colorado	6,407	15	4,863	11
Kansas	6,356	16	4,110	34
Iowa	6,320	17	4,269	28
Nebraska	6,250	18	4,388	24
Washington	6,238	19	4,794	13
Wisconsin	6,136	20	4,859	12
Virginia	6,079	21	4,427	20
Pennsylvania	5,978	22	4,345	26
Maine	5,918	23	4,636	17
Louisiana	5,838	24	3,951	36
Florida	5,820	25	4,245	29
Illinois	5,748	26	4,422	21
Oregon	5,713	27	4,745	14
Ohio	5,611	28	4,272	27
South Carolina	5,587	29	3,950	37
Michigan	5,563	30	4,672	16
New Hampshire	5,542	31	3,907	39
Indiana	5,533	32	4,136	33
Nevada	5,518	33	4,620	18
West Virginia	5,496	34	3,633	47
New Mexico	5,494	35	4,405	22
Montana	5,479	36	4,022	35
North Carolina	5,331	37	4,193	31
Texas	5,213	38	3,840	41
Oklahoma	5,133	39	3,727	43
Mississippi	5,081	40	3,634	46
Alabama	5,079	41	3,644	45
Utah	5,042	42	4,242	30
South Dakota	4,963	43	3,575	48
Kentucky	4,896	44	3,744	42
Arkansas	4,825	45	3,433	49
Missouri	4,802	46	3,708	44
Idaho	4,666	47	3,936	38
Georgia	4,662	48	4,188	32
Tennessee	4,488	49	3,374	50
Arizona	4,329	50	3,848	40

\* US average includes District of Columbia

Source: US Bureau of the Census, the Bureau of Economic Analysis,  
RIPEC calculations  
RI Ranked 13th in FY 2009

**Table 23**  
**Social Insurance Trust, Liquor**  
**Store and Utility Revenues**  
**Per \$1,000 of Personal Income**  
**Fiscal Years 2010 and 2000**

	FY 2010		FY 2000	
	Amount	Rank	Amount	Rank
United States*	\$55.81	-	\$48.70	-
Wisconsin	\$95.50	1	\$81.56	2
Ohio	86.35	2	66.10	9
Wyoming	82.49	3	249.20	1
California	82.03	4	57.34	12
Oregon	81.29	5	80.46	3
New York	81.25	6	70.82	7
Nebraska	72.59	7	55.14	14
Tennessee	64.19	8	59.52	11
New Mexico	61.49	9	75.28	5
Washington	61.00	10	69.27	8
South Carolina	60.34	11	38.36	33
Alaska	56.23	12	80.23	4
North Carolina	55.87	13	43.24	26
Colorado	55.45	14	44.47	21
Arizona	54.11	15	37.89	38
Michigan	54.07	16	47.99	18
Utah	53.86	17	70.95	6
Illinois	51.96	18	41.56	28
Nevada	51.84	19	38.19	36
Pennsylvania	49.50	20	44.42	22
Minnesota	49.27	21	50.55	16
Mississippi	49.12	22	51.40	15
Idaho	48.17	23	48.92	17
Missouri	48.03	24	37.91	37
Montana	47.78	25	38.53	32
<b>Rhode Island</b>	<b>47.60</b>	<b>26</b>	<b>56.11</b>	<b>13</b>
Kentucky	46.28	27	59.88	10
Alabama	46.01	28	45.09	20
Arkansas	45.78	29	38.28	34
Hawaii	44.75	30	40.83	29
Florida	44.66	31	36.87	40
Massachusetts	43.91	32	33.74	43
Iowa	43.74	33	26.98	48
Oklahoma	43.40	34	37.59	39
Georgia	42.50	35	42.66	27
West Virginia	38.95	36	43.63	25
Louisiana	38.05	37	46.33	19
New Jersey	37.85	38	34.94	42
Texas	37.50	39	44.06	23
Indiana	37.02	40	18.28	50
Virginia	36.46	41	40.51	31
Vermont	36.03	42	31.41	45
Delaware	35.26	43	43.63	24
Kansas	34.24	44	38.28	35
Connecticut	32.75	45	19.83	49
North Dakota	31.86	46	36.75	41
Maryland	31.64	47	27.60	47
New Hampshire	30.77	48	29.70	46
South Dakota	30.62	49	40.65	30
Maine	30.18	50	33.69	44

\* US average includes District of Columbia  
Source: US Bureau of the Census, the Bureau of Economic Analysis,  
RIPEC calculations  
RI Ranked 41st in FY 2009

**Table 24**  
**Social Insurance Trust, Liquor**  
**Store and Utility Revenues**  
**Per Capita**  
**Fiscal Years 2010 and 2000**

	FY 2010		FY 2000	
	Amount	Rank	Amount	Rank
United States*	\$2,180	-	\$1,471	-
New York	\$3,848	1	\$2,473	2
Wyoming	3,675	2	7,247	1
Wisconsin	3,571	3	2,368	4
California	3,389	4	1,871	7
Ohio	3,037	5	1,871	8
Oregon	2,865	6	2,314	5
Nebraska	2,844	7	1,579	14
Washington	2,546	8	2,249	6
Alaska	2,451	9	2,394	3
Colorado	2,277	10	1,521	15
Tennessee	2,208	11	1,605	13
Massachusetts	2,177	12	1,264	24
Illinois	2,122	13	1,342	19
Minnesota	2,050	14	1,639	12
New Mexico	2,034	15	1,730	10
Pennsylvania	1,973	16	1,328	21
<b>Rhode Island</b>	<b>1,953</b>	<b>17</b>	<b>1,695</b>	<b>11</b>
North Carolina	1,937	18	1,230	27
South Carolina	1,933	19	962	39
New Jersey	1,897	20	1,330	20
Hawaii	1,888	21	1,178	29
Nevada	1,875	22	1,268	23
Michigan	1,796	23	1,389	17
Connecticut	1,786	24	829	48
Arizona	1,747	25	1,029	37
Missouri	1,721	26	1,048	36
Utah	1,684	27	1,759	9
Florida	1,679	28	1,094	31
Iowa	1,649	29	727	49
Montana	1,631	30	891	44
Virginia	1,597	31	1,272	22
Alabama	1,530	32	1,079	33
Maryland	1,527	33	942	41
Oklahoma	1,509	34	912	43
Idaho	1,508	35	1,209	28
Mississippi	1,492	36	1,113	30
Kentucky	1,487	37	1,459	16
Arkansas	1,465	38	882	46
Georgia	1,420	39	1,235	26
Vermont	1,414	40	879	47
Texas	1,400	41	1,254	25
Louisiana	1,386	42	1,090	32
Delaware	1,380	43	1,354	18
North Dakota	1,340	44	918	42
New Hampshire	1,316	45	993	38
Kansas	1,311	46	1,072	35
Indiana	1,247	47	499	50
West Virginia	1,235	48	944	40
South Dakota	1,178	49	1,073	34
Maine	1,103	50	889	45

\* US average includes District of Columbia  
Source: US Bureau of the Census, the Bureau of Economic Analysis,  
RIPEC calculations  
RI Ranked 41st in FY 2009

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

	FY 2010		FY 2000	
	Amount	Rank	Amount	Rank
United States*	307,007	-	272,691	-
California	36,962	1	33,145	1
Texas	24,782	2	20,044	2
New York	19,541	3	18,197	3
Florida	18,538	4	15,111	4
Illinois	12,910	5	12,128	5
Pennsylvania	12,605	6	11,994	6
Ohio	11,543	7	11,257	7
Michigan	9,970	8	9,864	8
Georgia	9,829	9	7,788	10
North Carolina	9,381	10	7,651	11
New Jersey	8,708	11	8,143	9
Virginia	7,883	12	6,873	12
Washington	6,664	13	5,756	15
Arizona	6,596	14	4,778	20
Massachusetts	6,594	15	6,175	13
Indiana	6,423	16	5,943	14
Tennessee	6,296	17	5,484	16
Missouri	5,988	18	5,468	17
Maryland	5,699	19	5,172	19
Wisconsin	5,655	20	5,250	18
Minnesota	5,266	21	4,776	21
Colorado	5,025	22	4,056	24
Alabama	4,709	23	4,370	23
South Carolina	4,561	24	3,886	26
Louisiana	4,492	25	4,372	22
Kentucky	4,314	26	3,961	25
Oregon	3,826	27	3,316	28
Oklahoma	3,687	28	3,358	27
Connecticut	3,518	29	3,282	29
Iowa	3,008	30	2,869	30
Mississippi	2,952	31	2,769	31
Arkansas	2,889	32	2,551	33
Kansas	2,819	33	2,654	32
Utah	2,785	34	2,130	34
Nevada	2,643	35	1,809	35
New Mexico	2,010	36	1,740	37
West Virginia	1,820	37	1,807	36
Nebraska	1,797	38	1,666	38
Idaho	1,546	39	1,252	40
New Hampshire	1,325	40	1,201	41
Maine	1,318	41	1,253	39
Hawaii	1,295	42	1,185	42
<b>Rhode Island</b>	<b>1,053</b>	<b>43</b>	<b>991</b>	<b>43</b>
Montana	975	44	883	44
Delaware	885	45	754	45
South Dakota	812	46	733	46
Alaska	698	47	620	48
North Dakota	647	48	634	47
Vermont	622	49	594	49
Wyoming	544	50	480	50

\* US average includes District of Columbia

\*\*Rhode Island Ranked 43rd in FY 2009

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

**Table 26**  
**Personal Income**  
**Per Capita**  
**Fiscal Years 2010 and 2000**

	FY 2010		FY 2000	
	Amount	Rank	Amount	Rank
United States*	\$39,062	-	\$30,197	-
Connecticut	\$54,527	1	\$41,797	1
New Jersey	50,108	2	38,047	2
Massachusetts	49,589	3	37,477	3
Maryland	48,259	4	34,149	6
New York	47,360	5	34,922	4
Wyoming	44,546	6	29,079	19
Virginia	43,789	7	31,392	13
Alaska	43,589	8	29,843	17
New Hampshire	42,775	9	33,451	7
Hawaii	42,179	10	28,854	23
North Dakota	42,053	11	24,969	39
Washington	41,733	12	32,464	10
Minnesota	41,621	13	32,428	11
California	41,314	14	32,628	9
Colorado	41,070	15	34,196	5
<b>Rhode Island</b>	<b>41,029</b>	<b>16</b>	<b>30,216</b>	<b>15</b>
Illinois	40,844	17	32,288	12
Pennsylvania	39,857	18	29,900	16
Vermont	39,249	19	27,972	30
Nebraska	39,173	20	28,631	25
Delaware	39,140	21	31,040	14
South Dakota	38,479	22	26,404	36
Kansas	38,282	23	27,995	29
Iowa	37,691	24	26,946	35
Florida	37,588	25	29,680	18
Wisconsin	37,397	26	29,028	20
Texas	37,330	27	28,454	26
Maine	36,539	28	26,400	37
Louisiana	36,433	29	23,532	45
Nevada	36,164	30	33,189	8
Missouri	35,827	31	27,640	31
Oregon	35,243	32	28,764	24
Ohio	35,170	33	28,298	28
Oklahoma	34,767	34	24,256	43
North Carolina	34,677	35	28,448	27
Tennessee	34,393	36	26,965	34
Montana	34,131	37	23,122	46
Indiana	33,674	38	27,307	32
Georgia	33,403	39	28,955	21
Alabama	33,251	40	23,928	44
Michigan	33,211	41	28,935	22
New Mexico	33,086	42	22,988	48
Arizona	32,288	43	27,146	33
Kentucky	32,139	44	24,357	42
South Carolina	32,040	45	25,085	38
Arkansas	31,997	46	23,047	47
West Virginia	31,705	47	21,629	50
Idaho	31,317	48	24,716	41
Utah	31,255	49	24,789	40
Mississippi	30,374	50	21,661	49

\* US average includes District of Columbia

\*\*Rhode Island Ranked 17th in FY 2009

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