

HOW RHODE ISLAND COMPARES

2014 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 2012 and FY 2002 data.

RIPEC's report, *How Rhode Island Compares – State and Local Revenues, 2014 Edition* provides details on state and local government revenues for Fiscal Year (FY) 2012, 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. 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 2013.

How Rhode Island Compares – State and Local Revenues, 2014 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 Tables contains 20 tables of revenue data for fiscal years 2002 and 2012 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 2012 ranked 21st highest in the country as a share of personal income, and 11th highest on a per capita basis.
- In FY 2002, Rhode Island ranked 29th for total revenue collections per \$1,000 of personal income and 14th for per capita.
- In FY 2012, Rhode Island’s total general revenue collections (total revenues minus insurance trust, liquor store and utility revenues) totaled \$207.01 per \$1,000 of personal income (18th highest in the country), and were 7.6 percent higher than the national average of \$192.43.
- When measured on a per capita basis, Rhode Island’s general revenue collections of \$9,384 were 12.5 percent higher than the national average of \$8,338 and were 10th highest in the country.

Tax Collections per \$1,000 of Personal Income

- Rhode Island ranked 13th 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 (\$101.10) and New Hampshire (\$81.99) had total tax collections as a share of personal income below the national average (\$102.81) in FY 2012. Five out of the six New England states (all except Maine) increased tax collections as a share of personal income when compared to FY 2002.
- Rhode Island’s individual income tax collections of \$22.69 per \$1,000 of personal income were on par with national collections of \$22.76. Between FY 2002 and FY 2012, individual income tax collections as a share of personal income decreased by 6.2 percent in the Ocean State compared to a 1.5 percent increase nationwide.
- Each New England state relied heavily on property taxes to support state and local governments; five of the six states—with the exception of Massachusetts—ranked in the top ten states nationally for property tax collections as a share of personal income in both 2002 and 2012. Property tax collections as a share of personal income increased in every New England state except Maine between FY 2002 and FY 2012.
- Rhode Island’s FY 2012 property tax collections of \$49.27 per \$1,000 of personal income were 49.1 percent higher than the national average of \$33.04. In Rhode Island, property taxes as a share of personal income increased by 14.7 percent between FY 2002 and FY 2012 levels compared to the national growth rate of 7.0 percent.
- In contrast to the property tax, general sales tax collections in New England are lower than the national average for sales tax collections. In FY 2012, each of the New England states

ranked in the bottom half of the country for sales tax collections as a share of personal income.

- Rhode Island's general sales tax collections of \$17.68 per \$1,000 of personal income were 24.2 percent lower than the national average of \$23.32 in 2012.

Tax Collections Per Capita

- Rhode Island's total per capita tax collections of \$4,977 ranked the state 13th highest in the country and fourth highest in New England.
- Rhode Island's individual income tax collections of \$1,029 per capita were slightly higher than the national average (\$986) and increased at a slower rate than the other New England states with the exception of Maine and New Hampshire between FY 2002 and FY 2012.
- National per capita property tax collections of \$1,432 for FY 2012 were 35.9 percent lower than Rhode Island's collections of \$2,233 per capita (6th highest in the country).
- Between FY 2002 and FY 2012, property tax collections per capita increased by 61.8 percent in Rhode Island—the second highest rate of growth in New England (behind Vermont).
- Rhode Island's general sales tax collections of \$802 per capita were 20.6 percent lower than the national average of \$1,010 per capita, but were the second highest in the region (behind Connecticut's \$1,055 per capita).

Other Revenues

- Rhode Island's FY 2012 charges and miscellaneous revenue collections (\$44.79 per \$1,000 of personal income and \$2,031 per capita), were the highest in New England as a share of personal income and on a per capita basis.
- In New England, Maine, Rhode Island and Vermont had intergovernmental receipts that were higher than the national average in both FY 2012 and FY 2002 when measured as a share of personal income.
- Rhode Island's FY 2012 other non-general revenues (including liquor store, utility, and insurance trust revenues) were \$28.52 per \$1,000 of personal income, which was the second highest rate in the New England region. The state's per capita other non-general revenues of \$1,293 for FY 2012 were the third highest in the region.

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 2012 – including taxes, charges and miscellaneous revenues, intergovernmental revenues, and insurance trust, utility and liquor store revenues – in Rhode Island were \$11.2 billion, a total that was approximately \$1.5 billion below FY 2011 collections. Nationally, state and local FY 2012 revenue collections of \$3.0 trillion were approximately \$0.4 trillion less than FY 2011 collections. When all revenues are considered, Rhode Island's total state and local revenues in FY 2012 were the 21st highest in the country as a share of personal income, and 11th highest per capita. Similarly, in FY 2002, Rhode Island ranked 30th highest for total revenue collections per \$1,000 of personal income, and 14th when total revenues were measured on a per capita basis.

The Census categorizes revenues by the funding 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 2012, Rhode Island's total general revenue collections totaled \$207.01 per \$1,000 of personal income (18th highest in the country), and were 7.6 percent greater than the national average of \$192.43. When measured on a per capita basis, Rhode Island's general revenue collections of \$9,384 were 12.5 percent higher than the national average of \$8,338 and were 10th highest in the country.

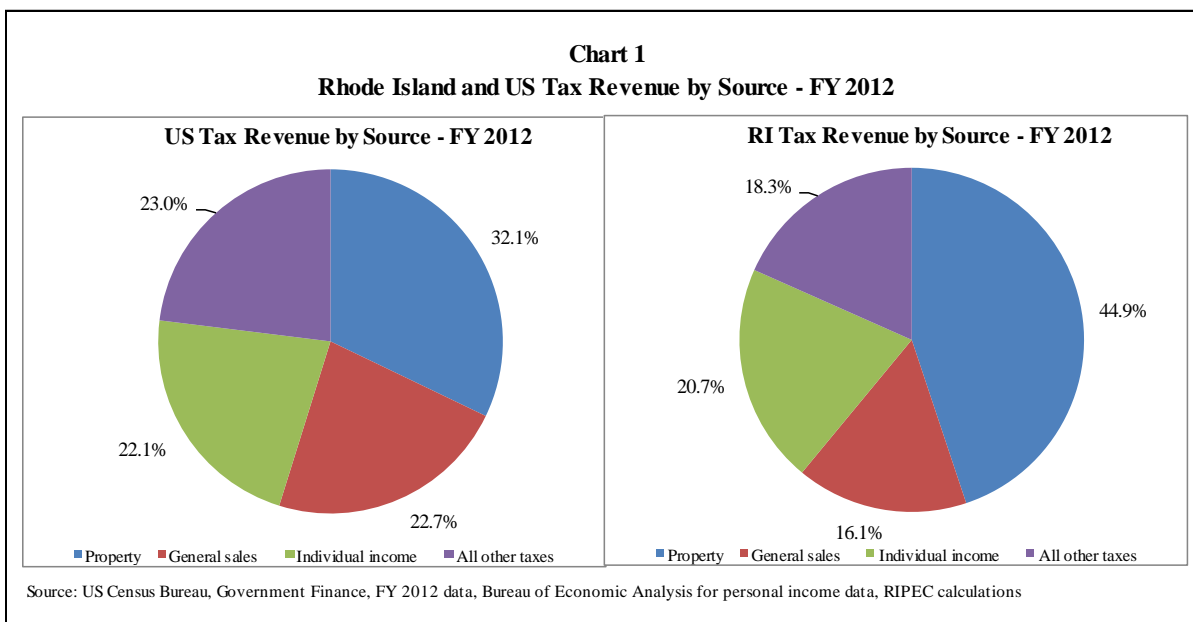
Table 1
State and Local Revenues Per \$1,000 of Personal Income and Per Capita
How Rhode Island Compares to the United States Average - FY 2012

	Per \$1,000 of Personal Income				Per Capita			
	US	RI	Rank	% of US	US	RI	Rank	% of US
Tax Revenues								
Property	\$33.04	\$49.27	4	149.1%	\$1,432	\$2,233	6	156.0%
Individual Income	22.76	22.69	27	99.7%	\$986	\$1,029	19	104.3%
General Sales	23.32	17.68	38	75.8%	\$1,010	\$802	34	79.3%
Other Taxes	23.70	20.14	35	85.0%	\$1,027	\$913	31	88.9%
Total State and Local Taxes	\$102.81	\$109.78	13	106.8%	\$4,455	\$4,977	13	111.7%
Charges and Misc Revenues	\$46.32	\$44.79	29	96.7%	\$2,007	\$2,031	22	101.2%
Intergovernmental Revenues	43.29	52.43	17	121.1%	\$1,876	\$2,377	11	126.7%
Total General Revenues	\$192.43	\$207.01	18	107.6%	\$8,338	\$9,384	10	112.5%
Non General Revenues*	\$32.26	\$28.52	23	88.4%	\$1,398	\$1,293	21	92.5%
Total Revenues	\$224.68	\$235.52	21	104.8%	\$9,736	\$10,677	11	109.7%

* Insurance trust, utility and liquor store revenues

Source: US Census Bureau, Government Finance, FY 2012 data, Bureau of Economic Analysis for personal income data, RIPEC calculations

General revenues are divided into three major categories: taxes, charges and miscellaneous revenues, and intergovernmental transfers. Of the three categories, taxes represent the largest proportion of general revenues. As a share of personal income, total Rhode Island tax collections in FY 2012 were \$109.78 per \$1,000 of personal income, compared to \$102.81 per \$1,000 of personal income nationally. On a per capita basis, total tax collections in Rhode Island of \$4,977 were 11.7 percent higher than the national average of \$4,455. The Ocean State ranked 13th highest in the country when tax collections were measured on both per capita and per \$1,000 of personal income basis.



In general, property taxes represent the largest share of tax collections, accounting for 32.1 percent of all FY 2012 taxes across the country. In Rhode Island, the property tax accounted for 44.9 percent of total collections in FY 2012, 12.8 percent greater as a share of taxes than the national average. General sales, personal 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 (22.7 percent v. 16.1 percent, 22.1 percent v. 20.7 percent, and 23.0 percent v. 18.3 percent, respectively).

Tax collections per \$1,000 of Personal Income

Total FY 2012 tax collections across the New England states, as a share of personal income, ranged from 48th highest in the country in New Hampshire to 6th highest in Connecticut, though Maine and Vermont also ranked 7th and 8th, respectively. Rhode Island's total tax collections of \$109.78 per \$1,000 of personal income were 13th highest in the country and 4th 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, though Massachusetts' collections of \$101.10 per \$1,000 of personal income were close to the national average of \$102.81. Between FY 2002 to FY 2012, taxes as a share of personal income increased in five of the six New England states (all except Maine).

Fiscal year 2012 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 \$22.69 were comparable to national collections of \$22.76. Between FY 2002 and FY 2012, individual income tax collections as a share of personal income decreased by 6.2 percent in the Ocean State, compared to an increase of 1.5 percent nationally.

Table 2
How Rhode Island Compares on Selected Tax Measures - FY 2012 and FY 2002

Total State and Local Government Tax Collections Per \$1,000 of Personal Income					Total State and Local Government Individual Income Tax Collections Per \$1,000 of Personal Income				
	2012	Rank	2002	Rank		2012	Rank	2002	Rank
US	\$ 102.81	-	\$ 100.08	-	US	\$ 22.76	-	\$ 22.43	-
CT	\$ 118.62	6	\$ 101.23	19	CT	\$ 35.03	4	\$ 24.66	17
ME	117.52	7	\$ 123.12	2	ME	27.61	13	29.09	11
MA	101.10	22	\$ 94.16	39	MA	32.63	5	31.18	7
NH	81.99	48	\$ 80.90	49	NH	1.27	42	1.61	42
RI	109.78	13	\$ 106.46	10	RI	22.69	27	24.20	21
VT	117.36	8	\$ 106.06	11	VT	21.84	31	22.01	31

Total State and Local Government Property Tax Collections Per \$1,000 of Personal Income					Total State and Local Government General Sales Tax Collections Per \$1,000 of Personal Income				
	2012	Rank	2002	Rank		2012	Rank	2002	Rank
US	\$ 33.04	-	\$ 30.87	-	US	\$ 23.32	-	\$ 24.66	-
CT	\$ 44.80	8	\$ 40.13	7	CT	\$ 17.98	37	\$ 20.37	38
ME	45.50	6	51.84	1	ME	20.38	32	22.67	31
MA	37.28	12	34.37	14	MA	13.86	42	14.56	43
NH	53.07	2	48.77	2	NH	-	47	-	47
RI	49.27	4	42.97	6	RI	17.68	38	21.50	36
VT	50.32	3	44.45	5	VT	12.83	44	11.59	45

Source: US Census Bureau, Government Finance, FY 2012 and FY 2002 data, Bureau of Economic Analysis for personal income data, RIPEC calculations

All six New England states relied more heavily on the property tax to support state and local government than the national average; five of the six states, with the exception of Massachusetts, ranked in the top ten in property tax collections as a share of personal income in both FY 2002 and FY 2012. Rhode Island's FY 2012 property tax collections of \$49.27 per \$1,000 of personal income were 49.1 percent greater than the national average of \$33.04, while New Hampshire's collections of \$53.07 were over 60.6 percent higher than the rest of the country, with Vermont not far behind (\$50.32). Property tax collections in New England also grew at a faster rate than the national average between FY 2002 and FY 2012. In Rhode Island, property taxes as a share of personal income increased by 14.7 percent between FY 2002 and FY 2012, the fastest growth rate in the region. Nationally, property tax collections increased by 7.0 percent over the ten-year time period.

In contrast to the property tax, general sales tax collections in New England were lower than sales tax collections nationally in all six states in the region. In FY 2012, 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 \$17.68 per \$1,000 of personal income were 24.2 percent lower than the national average of \$23.32. Over the ten-year period studied in this analysis, Rhode Island's sales tax collections decreased by 17.8 percent, while general sales tax collections also declined nationally and in every New England state with the exception of Vermont.

Tax Collections Per Capita

On a per capita basis, total tax collections in every New England state except for New Hampshire ranked in the top half of the country in FY 2012 (New Hampshire ranked 26th). Moreover, between FY 2002 and FY 2012, total state and local tax collections per capita grew faster than the national average in every New England state except for Maine and New Hampshire. Rhode Island's total tax collections of \$4,977 ranked the state 13th highest in the country and 4th highest in New England, and grew by 45.6 percent between FY 2002 and FY 2012.

Per capita individual income tax collections were higher than the national average in Connecticut (2nd highest), Maine (16th highest), Massachusetts (4th highest), and Rhode Island (19th highest). Rhode Island's individual income tax collections of \$1,029 were slightly higher than the national average of \$986. Rhode Island's individual income tax collections grew slower than the national average and the other New England states with the exception of Maine and New Hampshire (which does not have a broad-based personal income tax) between FY 2002 and FY 2012. During this time period Rhode Island's individual income tax collections increased by 32.4 percent, compared to a national average increase of 38.7 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 nationally in FY 2002 and all but Maine (11th) ranked in the top ten in FY 2012. The national average of \$1,432 in property tax collections for FY 2012 was 35.9 percent less than Rhode Island's collections of \$2,233 per capita (6th highest in the country), and 45.5 percent less than in Connecticut (2nd highest in the country and highest in New England). Over the past ten years, Rhode Island's property tax collections per capita increased by 61.9 percent, the second fastest rate of growth in New England.

General sales tax collections per capita were lower than the national average in every New England state except for Connecticut in FY 2012. Rhode Island's general sales tax collections of \$802 per capita were 20.6 percent lower than the national average of \$1,010 per capita, but were the second highest in the region (behind Connecticut at \$1,055 per capita). Since FY 2002, general sales tax collections in the Ocean State have increased by 16.1 percent, compared to a national average increase of 29.3 percent. Regionally, general sales tax collections increased the greatest in Vermont (60.1 percent).

Table 3
How Rhode Island Compares on Selected Tax Measures - FY 2012 and FY 2002

Total State and Local Government Tax Collections Per Capita					Total State and Local Government Individual Income Tax Collections Per Capita				
	2012	Rank	2002	Rank		2012	Rank	2002	Rank
US	\$ 4,455	-	\$ 3,172	-	US	\$ 986	-	\$ 711	-
CT	\$ 6,960	4	\$ 4,404	2	CT	\$ 2,055	2	\$ 1,073	5
ME	4,620	17	3,535	8	ME	1,085	16	835	15
MA	5,606	7	3,733	4	MA	1,809	4	1,236	3
NH	4,000	26	2,858	27	NH	62	42	57	42
RI	4,977	13	3,418	12	RI	1,029	19	777	18
VT	5,132	12	3,206	17	VT	955	23	665	26

Total State and Local Government Property Tax Collections Per Capita					Total State and Local Government General Sales Tax Collections Per Capita				
	2012	Rank	2002	Rank		2012	Rank	2002	Rank
US	\$ 1,432	-	\$ 979	-	US	\$ 1,010	-	\$ 782	-
CT	\$ 2,628	2	\$ 1,746	2	CT	\$ 1,055	19	\$ 886	14
ME	1,789	11	1,489	4	ME	801	35	651	32
MA	2,067	9	1,363	8	MA	769	38	577	40
NH	2,589	3	1,723	3	NH	-	47	-	47
RI	2,233	6	1,380	7	RI	802	34	690	28
VT	2,200	7	1,344	9	VT	561	45	350	45

Source: US Census Bureau, Government Finance, FY 2002 and FY 2012 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. 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 2012 and FY 2002

Per \$1,000 of Personal Income								
	Charges and Misc.				Intergovernmental			
	2012	Rank	2002	Rank	2012	Rank	2002	Rank
US	\$46.32	-	\$46.36	-	\$43.29	-	\$39.87	-
CT	\$22.57	50	\$24.37	50	\$30.40	47	\$27.03	46
ME	38.33	43	44.33	32	58.55	11	51.53	16
MA	34.58	46	35.10	45	39.67	37	24.34	49
NH	35.82	45	33.97	47	28.73	49	29.13	44
RI	44.79	29	36.68	44	52.43	17	51.91	15
VT	40.88	40	43.46	37	72.74	5	58.67	9

Per Capita								
	Charges and Misc.				Intergovernmental			
	2012	Rank	2002	Rank	2012	Rank	2002	Rank
US	\$2,007	-	\$1,469	-	\$1,876	-	\$1,264	-
CT	\$1,324	50	\$1,060	49	\$1,784	33	\$1,176	32
ME	1,507	48	1,273	38	2,302	13	1,480	13
MA	1,917	29	1,391	28	2,200	16	965	46
NH	1,748	37	1,200	44	1,401	48	1,029	43
RI	2,031	22	1,178	46	2,377	11	1,667	9
VT	1,787	35	1,314	36	3,181	3	1,773	6

Source: US Census Bureau, Government Finance, FY 2002 and FY 2012 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 2002 and FY 2012, 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. Rhode Island was the only state in the region where collections were higher than the national average when measured on a per capita basis in FY 2012. Rhode Island's charges and miscellaneous revenue collections of \$44.79 per \$1,000 of personal income ranked the state 29th highest in FY 2012, and were the highest in New England. When measured on a per capita basis, charges and miscellaneous general revenues generated \$2,031 in Rhode Island in FY 2012, the 22nd highest level of collections 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 2012 and FY 2002 when measured as a share of personal income. On a per capita basis, four of

the six New England states had higher levels of intergovernmental revenues compared to the national average in FY 2012, while Rhode Island's per capita intergovernmental collections exceeded the national average by \$501. Connecticut, New Hampshire, and Massachusetts were the New England states in FY 2002 in which per capita intergovernmental receipts were lower than the national average.

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 the three non-general revenue categories 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 2012, 2011, 2010 and 2002

	Per \$1,000 of Personal Income				Per Capita			
	FY 2012	FY 2011	FY 2010	FY 2002	FY 2012	FY 2011	FY 2010	FY 2002
US	\$ 32.26	\$ 68.44	\$ 55.81	\$ 13.46	\$ 1,398	\$ 2,658	\$ 2,180	\$ 427
CT	\$ 18.25	\$ 37.59	\$ 32.75	\$ 13.56	\$ 1,071	\$ 2,049	\$ 1,786	\$ 590
ME	11.00	52.04	30.18	(1.55)	432	1,902	1,103	(45)
MA	24.00	52.43	43.91	11.52	1,331	2,600	2,177	457
NH	22.34	42.71	30.77	7.26	1,090	1,827	1,316	256
RI	28.52	60.41	47.60	6.62	1,293	2,479	1,953	213
VT	40.63	45.73	36.03	10.16	1,777	1,795	1,414	307

* Liquor store, utility and insurance trust revenues

Source: US Census Bureau, Government Finance, FY 2012, FY 2011, FY 2010, FY 2002 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; state and local governments saw a significant revenue decline in this category in FY 2012, which had an effect on total revenues for the year. Between FY 2010 and FY 2011, total other revenues as a share of personal income – rebounded in Rhode Island and were 26.9 percent higher than FY 2010. However, this trend did not continue in FY 2012 in which Rhode Island's total other revenues decreased by 47.8 percent from FY 2011. When measured on a per capita basis, all

other revenues in Rhode Island increased by 26.9 percent from FY 2010 to FY 2011 and decreased by 47.8 percent from FY 2011 to FY 2012.

Changes in Revenue between FY 2008 and FY 2012

Table 6 outlines changes in revenue collections between FY 2008 and FY 2012 for both the US and Rhode Island, as measured on a per capita basis to examine the impact of the Great Recession on national and state and local revenues. Both the United States and Rhode Island's revenues for FY 2012 were greater than FY 2008, FY 2009, and FY 2010, but below FY 2011. Between FY 2008 and FY 2012, total per capita revenues increased by 10.6 percent nationally and by 19.6 percent in Rhode Island. In Rhode Island, this increase over FY 2008 levels was primarily driven by increases in non-general revenues' collections (194.6 percent increase), and intergovernmental revenues (21.2 percent increase). Non-general revenues and intergovernmental revenues also increased nationally during this time period, but by smaller percentages (82.4 percent and 18.4 percent, respectively).

	US Per Capita					RI Per Capita				
	2008	2009	2010	2011	2012	2008	2009	2010	2011	2012
Tax Revenues										
Property	\$ 1,356	\$ 1,393	\$ 1,439	\$ 1,436	\$ 1,432	\$ 1,951	\$ 2,020	\$ 2,082	\$ 2,158	\$ 2,233
Individual Income	1,011	889	848	923	986	1,032	912	864	965	1,029
General Sales	1,016	956	928	976	1,010	801	773	758	783	802
Other Taxes	1,030	939	921	1,000	1,027	827	819	864	917	913
Total State and Local Taxes	\$ 4,413	\$ 4,177	\$ 4,136	\$ 4,335	\$ 4,455	\$ 4,610	\$ 4,524	\$ 4,568	\$ 4,824	\$ 4,977
Charges and Misc Revenues	\$ 2,036	\$ 1,989	\$ 1,983	\$ 2,035	\$ 2,007	\$ 1,917	\$ 1,751	\$ 1,941	\$ 2,052	\$ 2,031
Intergovernmental Revenues	1,585	1,763	2,032	2,092	1,876	1,961	2,337	2,891	2,743	2,377
Total General Revenues	\$ 8,033	\$ 7,929	\$ 8,150	\$ 8,463	\$ 8,338	\$ 8,489	\$ 8,766	\$ 9,400	\$ 9,620	\$ 9,384
Non General Revenues*	\$ 766	\$ (1,139)	\$ 2,180	\$ 2,658	\$ 1,398	\$ 439	\$ (1,681)	\$ 1,953	\$ 2,479	\$ 1,293
Total Revenues	\$ 8,800	\$ 6,790	\$ 10,330	\$ 11,121	\$ 9,736	\$ 8,927	\$ 7,085	\$ 11,353	\$ 12,098	\$ 10,677

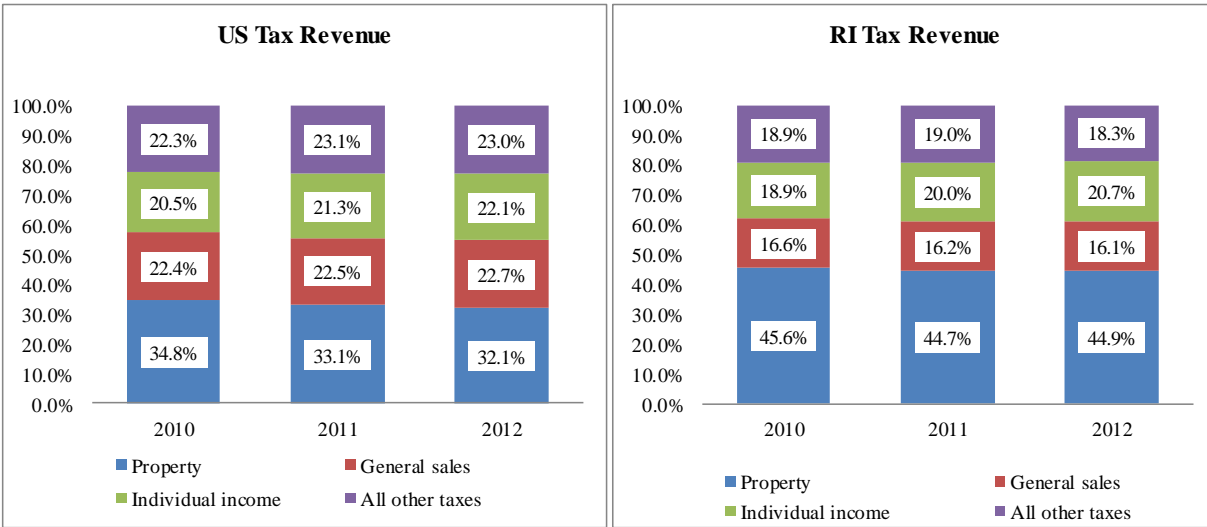
* Insurance trust, utility, and liquor store revenue

Source: US Census Bureau, Government Finance, FY 2008-2012 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. In Rhode Island, property taxes accounted for a greater share of state and local tax revenue in FY 2012 compared to FY 2011, but a smaller share when compared to FY 2010. The decrease from 2010 is a result of increased collections from the individual income tax. As the data in Chart 2 indicate, between FY 2010 and FY 2012, property taxes in Rhode Island as a share of total tax revenue decreased slightly, from 45.6 percent to 44.9 percent. Nationally, property taxes as a share of total tax revenues decreased from 34.8 percent to 32.1 percent between FY 2010 and FY 2012. In both cases, the majority of the shift was related to increasing income tax collections as a share of total taxes. In FY 2010, individual income tax collections accounted for 18.9 percent of total tax revenues in Rhode Island, compared to 20.0 percent in FY 2011 and 20.7 percent in FY 2012. Nationally, individual income taxes were 22.1 percent of all tax collections in FY 2012, an

increase of 1.6 percentage points from FY 2010 when individual income collections represented 20.5 percent of total tax revenues.

Chart 2
Rhode Island and US Tax Revenue by Source - FY 2010, FY 2011 & 2012



Source: US Census Bureau, Government Finance, FY 2010, FY 2011 and FY 2012 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 2012 and 2002

	FY 2012		FY 2002	
	Amount	Rank	Amount	Rank
United States*	\$ 102.81		\$ 100.08	
Alabama	\$ 83.35	46	\$ 84.25	48
Alaska	242.14	1	97.46	29
Arizona	94.66	35	98.85	23
Arkansas	100.26	24	99.03	22
California	105.85	16	102.25	13
Colorado	91.05	38	89.49	44
Connecticut	118.62	6	101.23	19
Delaware	106.07	15	97.01	30
Florida	83.15	47	88.42	45
Georgia	89.05	41	95.87	34
Hawaii	122.48	5	114.41	4
Idaho	89.11	40	94.65	36
Illinois	114.92	9	98.28	27
Indiana	100.81	23	96.53	31
Iowa	101.64	19	98.76	24
Kansas	101.38	21	98.71	25
Kentucky	97.41	29	101.88	14
Louisiana	93.66	37	106.90	9
Maine	117.52	7	123.12	2
Maryland	97.28	30	98.51	26
Massachusetts	101.10	22	94.16	39
Michigan	96.85	31	101.68	16
Minnesota	113.52	10	110.35	6
Mississippi	99.29	26	99.57	21
Missouri	87.15	43	92.14	41
Montana	95.21	33	94.20	38
Nebraska	98.15	28	101.75	15
Nevada	101.59	20	95.08	35
New Hampshire	81.99	48	80.90	49
New Jersey	112.49	11	100.55	20
New Mexico	102.61	18	103.63	12
New York	147.30	3	128.29	1
North Carolina	94.89	34	96.06	33
North Dakota	184.08	2	101.37	17
Ohio	102.77	17	107.37	8
Oklahoma	86.82	44	94.41	37
Oregon	98.90	27	88.07	46
Pennsylvania	100.18	25	96.07	32
Rhode Island	109.78	13	106.46	10
South Carolina	87.54	42	91.83	42
South Dakota	76.99	50	85.42	47
Tennessee	81.73	49	79.27	50
Texas	89.80	39	93.22	40
Utah	96.28	32	101.25	18
Vermont	117.36	8	106.06	11
Virginia	85.10	45	90.13	43
Washington	93.85	36	97.58	28
West Virginia	109.75	14	108.50	7
Wisconsin	111.48	12	111.59	5
Wyoming	132.33	4	117.77	3

* US average includes District of Columbia
Source: US Bureau of the Census, the Bureau of Economic Analysis,
RIPEC calculations
RI Ranked 13th in FY 2012

Table 8
All State and Local Tax Collections
Per Capita
Fiscal Years 2012 and 2002

	FY 2012		FY 2002	
	Amount	Rank	Amount	Rank
United States*	\$ 4,455		\$ 3,172	
Alabama	\$ 2,959	50	\$ 2,175	50
Alaska	11,975	1	3,267	15
Arizona	3,431	41	2,717	34
Arkansas	3,537	37	2,379	46
California	4,874	14	3,480	9
Colorado	4,141	23	3,137	19
Connecticut	6,960	4	4,404	2
Delaware	4,620	16	3,373	13
Florida	3,386	44	2,741	32
Georgia	3,293	45	2,862	26
Hawaii	5,377	8	3,455	10
Idaho	3,066	48	2,492	43
Illinois	5,169	11	3,327	14
Indiana	3,762	31	2,773	29
Iowa	4,427	19	2,841	28
Kansas	4,357	21	2,951	25
Kentucky	3,442	40	2,650	38
Louisiana	3,706	32	2,725	33
Maine	4,620	17	3,535	8
Maryland	5,173	10	3,690	6
Massachusetts	5,606	7	3,733	4
Michigan	3,668	33	3,067	22
Minnesota	5,257	9	3,703	5
Mississippi	3,262	46	2,281	48
Missouri	3,397	42	2,683	36
Montana	3,630	35	2,358	47
Nebraska	4,410	20	3,091	20
Nevada	3,904	27	3,066	23
New Hampshire	4,000	26	2,858	27
New Jersey	6,095	6	4,069	3
New Mexico	3,634	34	2,664	37
New York	7,781	3	4,657	1
North Carolina	3,570	36	2,751	31
North Dakota	9,678	2	2,716	35
Ohio	4,058	25	3,175	18
Oklahoma	3,509	39	2,531	42
Oregon	3,820	28	2,590	40
Pennsylvania	4,475	18	3,058	24
Rhode Island	4,977	13	3,418	12
South Carolina	3,052	49	2,401	45
South Dakota	3,515	38	2,428	44
Tennessee	3,122	47	2,257	49
Texas	3,813	29	2,760	30
Utah	3,396	43	2,645	39
Vermont	5,132	12	3,206	17
Virginia	4,094	24	3,075	21
Washington	4,314	22	3,256	16
West Virginia	3,807	30	2,584	41
Wisconsin	4,640	15	3,442	11
Wyoming	6,778	5	3,683	7

* US average includes District of Columbia
Source: US Bureau of the Census, the Bureau of Economic Analysis,
RIPEC calculations
RI Ranked 13th in FY 2012

Table 9
State and Local Property Tax Collections
Per \$1,000 of Personal Income
Fiscal Years 2012 and 2002

	FY 2012		FY 2002	
	Amount	Rank	Amount	Rank
United States*	\$ 33.04		\$ 30.87	
Alabama	\$ 14.97	50	\$ 12.77	50
Alaska	42.08	11	39.08	8
Arizona	29.21	28	29.16	26
Arkansas	18.81	47	15.51	48
California	29.72	26	25.68	35
Colorado	29.87	24	26.80	33
Connecticut	44.80	8	40.13	7
Delaware	17.59	48	14.44	49
Florida	31.65	21	31.12	23
Georgia	28.56	30	26.46	34
Hawaii	21.66	42	16.59	45
Idaho	25.57	37	27.57	30
Illinois	44.14	9	37.45	13
Indiana	26.68	34	33.96	16
Iowa	34.02	17	34.12	15
Kansas	31.82	19	31.25	20
Kentucky	20.29	44	18.68	43
Louisiana	20.10	45	17.03	44
Maine	45.50	6	51.84	1
Maryland	25.95	36	26.83	32
Massachusetts	37.28	12	34.37	14
Michigan	35.50	16	32.51	18
Minnesota	31.75	20	31.18	22
Mississippi	26.51	35	25.13	37
Missouri	24.59	38	23.64	39
Montana	36.26	14	37.60	12
Nebraska	35.68	15	33.47	17
Nevada	27.20	31	25.16	36
New Hampshire	53.07	2	48.77	2
New Jersey	54.07	1	46.60	3
New Mexico	19.36	46	16.06	46
New York	46.19	5	38.72	11
North Carolina	24.49	39	23.07	40
North Dakota	22.01	41	31.22	21
Ohio	29.76	25	31.60	19
Oklahoma	14.99	49	15.93	47
Oregon	33.69	18	30.73	25
Pennsylvania	29.98	22	27.86	29
Rhode Island	49.27	4	42.97	6
South Carolina	29.96	23	29.16	27
South Dakota	26.81	33	30.99	24
Tennessee	21.00	43	21.10	41
Texas	37.04	13	38.75	10
Utah	26.98	32	23.85	38
Vermont	50.32	3	44.45	5
Virginia	29.09	29	27.33	31
Washington	29.41	27	28.96	28
West Virginia	22.31	40	21.10	42
Wisconsin	42.29	10	38.77	9
Wyoming	45.43	7	44.84	4

* US average includes District of Columbia

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

RI Ranked 4th in FY 2012

Table 10
State and Local Property Tax Collections
Per Capita
Fiscal Years 2012 and 2002

	FY 2012		FY 2002	
	Amount	Rank	Amount	Rank
United States*	\$ 1,432		\$ 979	
Alabama	\$ 532	50	\$ 330	50
Alaska	2,081	8	1,310	10
Arizona	1,059	31	802	33
Arkansas	664	48	373	49
California	1,368	20	874	30
Colorado	1,359	22	939	23
Connecticut	2,628	2	1,746	2
Delaware	766	45	502	43
Florida	1,289	27	965	21
Georgia	1,056	32	790	34
Hawaii	951	38	501	44
Idaho	880	40	726	36
Illinois	1,985	10	1,268	11
Indiana	996	35	975	19
Iowa	1,482	15	982	17
Kansas	1,368	21	934	25
Kentucky	717	46	486	45
Louisiana	795	43	434	46
Maine	1,789	11	1,489	4
Maryland	1,380	19	1,005	16
Massachusetts	2,067	9	1,363	8
Michigan	1,344	24	981	18
Minnesota	1,470	16	1,046	14
Mississippi	871	41	576	41
Missouri	959	36	688	37
Montana	1,383	18	941	22
Nebraska	1,603	13	1,017	15
Nevada	1,045	33	811	32
New Hampshire	2,589	3	1,723	3
New Jersey	2,930	1	1,886	1
New Mexico	686	47	413	48
New York	2,440	4	1,406	5
North Carolina	921	39	661	38
North Dakota	1,157	30	836	31
Ohio	1,175	29	934	24
Oklahoma	606	49	427	47
Oregon	1,301	26	904	27
Pennsylvania	1,339	25	887	28
Rhode Island	2,233	6	1,380	7
South Carolina	1,045	34	762	35
South Dakota	1,224	28	881	29
Tennessee	802	42	601	40
Texas	1,573	14	1,147	13
Utah	952	37	623	39
Vermont	2,200	7	1,344	9
Virginia	1,399	17	932	26
Washington	1,352	23	966	20
West Virginia	774	44	502	42
Wisconsin	1,760	12	1,196	12
Wyoming	2,327	5	1,402	6

* US average includes District of Columbia

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

RI Ranked 6th in FY 2012

Table 11
State and Local General Sales Tax Collections
Per \$1,000 of Personal Income
Fiscal Years 2012 and 2002

	FY 2012		FY 2002	
	Amount	Rank	Amount	Rank
United States*	\$ 23.32		\$ 24.66	
Alabama	\$ 24.34	20	\$ 25.73	22
Alaska	5.81	46	5.74	46
Arizona	36.74	6	39.64	4
Arkansas	36.11	7	39.25	5
California	23.60	24	26.57	19
Colorado	23.35	25	26.57	18
Connecticut	17.98	37	20.37	38
Delaware	-	47	-	47
Florida	27.32	16	29.62	14
Georgia	25.25	18	29.86	13
Hawaii	47.74	1	43.51	2
Idaho	22.48	27	22.90	29
Illinois	16.66	41	17.76	40
Indiana	27.23	17	21.58	35
Iowa	24.09	22	23.90	25
Kansas	30.11	13	28.40	16
Kentucky	19.78	35	21.85	34
Louisiana	36.78	5	42.45	3
Maine	20.38	32	22.67	31
Maryland	13.13	43	13.34	44
Massachusetts	13.86	42	14.56	43
Michigan	23.88	23	25.79	21
Minnesota	20.44	31	22.61	32
Mississippi	31.41	11	35.74	8
Missouri	22.30	28	25.87	20
Montana	-	47	-	47
Nebraska	22.80	26	24.64	23
Nevada	35.96	8	32.77	11
New Hampshire	-	47	-	47
New Jersey	16.92	40	17.41	41
New Mexico	39.78	4	37.50	7
New York	24.21	21	24.00	24
North Carolina	21.54	30	20.89	37
North Dakota	35.62	9	23.13	27
Ohio	22.17	29	22.82	30
Oklahoma	28.14	14	27.95	17
Oregon	-	47	-	47
Pennsylvania	17.25	39	19.15	39
Rhode Island	17.68	38	21.50	36
South Carolina	20.25	33	22.93	28
South Dakota	30.46	12	31.17	12
Tennessee	34.85	10	35.69	9
Texas	28.07	15	28.96	15
Utah	25.17	19	33.11	10
Vermont	12.83	44	11.59	45
Virginia	11.69	45	14.61	42
Washington	41.71	2	46.16	1
West Virginia	19.85	34	22.45	33
Wisconsin	19.46	36	23.47	26
Wyoming	41.38	3	37.55	6

* US average includes District of Columbia

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

RI Ranked 38th in FY 2012

Table 12
State and Local General Sales Tax Collections
Per Capita
Fiscal Years 2012 and 2002

	FY 2012		FY 2002	
	Amount	Rank	Amount	Rank
United States*	\$ 1,010		\$ 782	
Alabama	\$ 864	31	\$ 664	31
Alaska	287	46	192	46
Arizona	1,332	9	1,090	4
Arkansas	1,274	13	943	9
California	1,087	17	904	12
Colorado	1,062	18	932	10
Connecticut	1,055	19	886	14
Delaware	-	47	-	47
Florida	1,113	16	918	11
Georgia	933	25	891	13
Hawaii	2,096	2	1,314	2
Idaho	773	36	603	36
Illinois	749	39	601	37
Indiana	1,016	23	620	33
Iowa	1,049	20	688	29
Kansas	1,294	11	849	19
Kentucky	699	41	568	41
Louisiana	1,455	5	1,082	5
Maine	801	35	651	32
Maryland	698	42	500	43
Massachusetts	769	38	577	40
Michigan	905	27	778	21
Minnesota	947	24	759	22
Mississippi	1,032	21	819	20
Missouri	869	30	753	23
Montana	-	47	-	47
Nebraska	1,024	22	749	25
Nevada	1,382	8	1,057	6
New Hampshire	-	47	-	47
New Jersey	917	26	705	27
New Mexico	1,409	6	964	8
New York	1,279	12	871	16
North Carolina	810	32	598	39
North Dakota	1,872	4	620	34
Ohio	875	29	675	30
Oklahoma	1,137	15	749	24
Oregon	-	47	-	47
Pennsylvania	771	37	610	35
Rhode Island	802	34	690	28
South Carolina	706	40	600	38
South Dakota	1,391	7	886	15
Tennessee	1,331	10	1,016	7
Texas	1,192	14	857	18
Utah	888	28	865	17
Vermont	561	45	350	45
Virginia	562	44	498	44
Washington	1,917	3	1,540	1
West Virginia	689	43	535	42
Wisconsin	810	33	724	26
Wyoming	2,120	1	1,174	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 2012

Table 13
State and Local Selective Sales Tax Collections
Per \$1,000 of Personal Income
Fiscal Years 2012 and 2002

	FY 2012		FY 2002	
	Amount	Rank	Amount	Rank
United States*	\$ 11.97		\$ 11.18	
Alabama	\$ 15.54	7	\$ 15.88	9
Alaska	9.31	41	8.88	41
Arizona	9.16	42	8.90	40
Arkansas	13.21	22	12.35	19
California	8.63	45	8.72	42
Colorado	9.31	40	7.56	48
Connecticut	13.83	16	9.85	32
Delaware	12.76	24	11.78	23
Florida	14.79	11	15.57	10
Georgia	8.71	44	7.58	47
Hawaii	17.95	4	17.05	6
Idaho	8.51	46	9.75	34
Illinois	15.04	9	15.17	12
Indiana	14.30	14	9.80	33
Iowa	10.06	36	10.32	29
Kansas	8.95	43	9.55	36
Kentucky	16.57	6	15.40	11
Louisiana	13.33	20	18.52	4
Maine	13.23	21	11.00	25
Maryland	12.42	25	11.32	24
Massachusetts	6.93	49	6.57	50
Michigan	10.67	32	8.13	46
Minnesota	17.69	5	12.77	16
Mississippi	14.61	12	13.95	13
Missouri	10.19	35	10.95	26
Montana	14.54	13	16.50	7
Nebraska	7.21	48	10.18	30
Nevada	23.09	2	24.00	1
New Hampshire	13.61	19	13.61	15
New Jersey	8.50	47	8.15	45
New Mexico	10.36	33	11.78	22
New York	12.78	23	8.46	44
North Carolina	11.69	30	12.52	18
North Dakota	13.71	17	17.25	5
Ohio	11.10	31	9.14	38
Oklahoma	9.77	37	9.10	39
Oregon	11.85	27	8.70	43
Pennsylvania	15.03	10	9.68	35
Rhode Island	13.87	15	12.72	17
South Carolina	9.52	39	9.31	37
South Dakota	10.26	34	11.97	21
Tennessee	11.86	26	9.89	31
Texas	13.62	18	16.31	8
Utah	11.71	29	10.89	27
Vermont	23.16	1	19.33	3
Virginia	9.64	38	12.04	20
Washington	15.26	8	13.72	14
West Virginia	21.87	3	23.71	2
Wisconsin	11.82	28	10.70	28
Wyoming	5.57	50	7.24	49

* US average includes District of Columbia
Source: US Bureau of the Census, the Bureau of Economic Analysis, RIPEC calculations
RI Ranked 15th in FY 2012

Table 14
State and Local Selective Sales Tax Collections
Per Capita
Fiscal Years 2012 and 2002

	FY 2012		FY 2002	
	Amount	Rank	Amount	Rank
United States*	\$ 519		\$ 354	
Alabama	\$ 552	20	\$ 410	17
Alaska	460	30	298	32
Arizona	332	45	245	46
Arkansas	466	27	297	35
California	397	39	297	34
Colorado	424	36	265	41
Connecticut	812	4	429	12
Delaware	556	18	409	18
Florida	602	15	483	7
Georgia	322	48	226	50
Hawaii	788	5	515	4
Idaho	293	49	257	43
Illinois	676	9	514	5
Indiana	533	21	281	39
Iowa	438	35	297	33
Kansas	385	42	286	36
Kentucky	586	16	401	20
Louisiana	527	22	472	9
Maine	520	23	316	27
Maryland	661	13	424	14
Massachusetts	384	43	260	42
Michigan	404	38	245	45
Minnesota	819	3	428	13
Mississippi	480	25	320	25
Missouri	397	40	319	26
Montana	554	19	413	15
Nebraska	324	47	309	28
Nevada	887	2	774	1
New Hampshire	664	12	481	8
New Jersey	461	29	330	24
New Mexico	367	44	303	31
New York	675	10	307	30
North Carolina	440	33	359	21
North Dakota	721	7	462	10
Ohio	438	34	270	40
Oklahoma	395	41	244	47
Oregon	458	31	256	44
Pennsylvania	671	11	308	29
Rhode Island	629	14	409	19
South Carolina	332	46	244	48
South Dakota	468	26	340	22
Tennessee	453	32	282	38
Texas	578	17	483	6
Utah	413	37	284	37
Vermont	1,013	1	584	2
Virginia	464	28	411	16
Washington	702	8	458	11
West Virginia	759	6	565	3
Wisconsin	492	24	330	23
Wyoming	285	50	226	49

* US average includes District of Columbia
Source: US Bureau of the Census, the Bureau of Economic Analysis, RIPEC calculations
RI Ranked 14th in FY 2012

Table 15
State and Local Individual Income Tax Collections
Per \$1,000 of Personal Income
Fiscal Years 2012 and 2002

	FY 2012		FY 2002	
	Amount	Rank	Amount	Rank
United States*	\$ 22.76		\$ 22.43	
Alabama	\$ 18.28	35	\$ 18.43	36
Alaska	-	44	-	45
Arizona	13.20	40	14.33	40
Arkansas	23.17	26	23.42	25
California	31.71	7	28.06	12
Colorado	20.95	32	22.38	28
Connecticut	35.03	4	24.66	17
Delaware	31.56	8	27.56	13
Florida	-	44	-	45
Georgia	22.44	28	25.85	16
Hawaii	25.46	17	30.00	9
Idaho	22.27	29	24.23	20
Illinois	26.82	15	17.63	37
Indiana	25.08	19	23.42	24
Iowa	23.43	23	21.51	33
Kansas	23.45	22	22.96	26
Kentucky	30.06	9	33.04	5
Louisiana	13.67	39	15.70	38
Maine	27.61	13	29.09	11
Maryland	36.96	3	37.89	2
Massachusetts	32.63	5	31.18	7
Michigan	19.64	33	21.94	32
Minnesota	32.26	6	32.54	6
Mississippi	15.35	38	15.04	39
Missouri	23.28	24	23.93	23
Montana	23.66	21	22.83	27
Nebraska	22.21	30	22.08	30
Nevada	-	44	-	45
New Hampshire	1.27	42	1.61	42
New Jersey	23.25	25	19.94	35
New Mexico	15.63	37	20.88	34
New York	46.10	1	43.60	1
North Carolina	28.60	11	30.91	8
North Dakota	12.01	41	11.70	41
Ohio	29.47	10	35.01	4
Oklahoma	18.14	36	24.58	18
Oregon	38.99	2	35.98	3
Pennsylvania	25.14	18	24.28	19
Rhode Island	22.69	27	24.20	21
South Carolina	19.00	34	22.12	29
South Dakota	-	44	-	45
Tennessee	0.75	43	0.89	43
Texas	-	44	0.00	44
Utah	24.85	20	26.97	15
Vermont	21.84	31	22.01	31
Virginia	26.21	16	27.33	14
Washington	-	44	-	45
West Virginia	27.29	14	24.12	22
Wisconsin	28.45	12	29.82	10
Wyoming	-	44	-	45

* US average includes District of Columbia

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

RI Ranked 27th in FY 2012

Table 16
State and Local Individual Income Tax Collections
Per Capita
Fiscal Years 2012 and 2002

	FY 2012		FY 2002	
	Amount	Rank	Amount	Rank
United States*	\$ 986		\$ 711	
Alabama	\$ 649	36	\$ 476	37
Alaska	-	44	-	45
Arizona	478	41	394	39
Arkansas	817	31	563	35
California	1,460	7	955	9
Colorado	953	24	784	17
Connecticut	2,055	2	1,073	5
Delaware	1,375	8	958	8
Florida	-	44	-	45
Georgia	830	30	772	20
Hawaii	1,118	15	906	12
Idaho	766	32	638	29
Illinois	1,206	11	597	31
Indiana	936	26	673	24
Iowa	1,020	20	619	30
Kansas	1,008	21	686	23
Kentucky	1,062	18	859	14
Louisiana	541	39	400	38
Maine	1,085	16	835	15
Maryland	1,965	3	1,419	2
Massachusetts	1,809	4	1,236	3
Michigan	744	33	662	27
Minnesota	1,494	6	1,092	4
Mississippi	504	40	344	40
Missouri	907	27	697	22
Montana	902	28	572	34
Nebraska	998	22	671	25
Nevada	-	44	-	45
New Hampshire	62	42	57	42
New Jersey	1,260	10	807	16
New Mexico	553	38	537	36
New York	2,435	1	1,583	1
North Carolina	1,076	17	885	13
North Dakota	632	37	314	41
Ohio	1,164	13	1,035	7
Oklahoma	733	34	659	28
Oregon	1,506	5	1,058	6
Pennsylvania	1,123	14	773	19
Rhode Island	1,029	19	777	18
South Carolina	663	35	578	32
South Dakota	-	44	-	45
Tennessee	28	43	25	43
Texas	-	44	0	44
Utah	876	29	704	21
Vermont	955	23	665	26
Virginia	1,261	9	933	10
Washington	-	44	-	45
West Virginia	947	25	575	33
Wisconsin	1,184	12	920	11
Wyoming	-	44	-	45

* US average includes District of Columbia

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

RI Ranked 19th in FY 2012

Table 17
State and Local Corporate Income Tax Collections,
Per \$1,000 of Personal Income
Fiscal Years 2012 and 2002

	FY 2012		FY 2002	
	Amount	Rank	Amount	Rank
United States*	\$ 3.63		\$ 3.11	
Alabama	\$ 2.42	36	\$ 2.80	20
Alaska	18.52	1	12.68	1
Arizona	2.76	31	2.37	25
Arkansas	3.90	16	2.73	21
California	4.58	9	4.53	7
Colorado	2.12	39	1.32	42
Connecticut	2.99	27	1.00	45
Delaware	6.76	4	9.08	2
Florida	2.58	34	2.40	24
Georgia	1.63	40	2.26	27
Hawaii	1.33	45	1.42	41
Idaho	3.46	21	2.21	29
Illinois	6.04	5	3.27	9
Indiana	3.27	23	4.03	8
Iowa	3.19	25	1.05	44
Kansas	2.57	35	1.51	39
Kentucky	4.47	10	2.86	18
Louisiana	1.60	42	2.32	26
Maine	4.44	11	2.10	30
Maryland	2.84	29	1.78	38
Massachusetts	5.46	7	3.20	10
Michigan	2.15	38	6.84	5
Minnesota	4.30	12	3.19	12
Mississippi	4.04	13	2.99	16
Missouri	1.61	41	1.83	37
Montana	3.48	20	3.01	15
Nebraska	2.83	30	2.06	31
Nevada	-	47	-	47
New Hampshire	8.11	3	8.48	3
New Jersey	4.03	14	3.20	11
New Mexico	3.82	17	2.64	23
New York	10.22	2	7.33	4
North Carolina	3.36	22	2.84	19
North Dakota	5.99	6	2.93	17
Ohio	0.77	46	2.26	28
Oklahoma	2.92	28	1.87	35
Oregon	3.25	24	1.92	33
Pennsylvania	3.77	18	3.06	14
Rhode Island	2.59	33	0.83	46
South Carolina	1.55	44	1.51	40
South Dakota	1.59	43	1.88	34
Tennessee	5.02	8	3.07	13
Texas	-	47	-	47
Utah	2.60	32	1.86	36
Vermont	3.53	19	2.01	32
Virginia	2.15	37	1.26	43
Washington	-	47	-	47
West Virginia	2.99	26	5.13	6
Wisconsin	3.93	15	2.67	22
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 2012

Table 18
State and Local Corporate Income Tax Collections,
Per Capita
Fiscal Years 2012 and 2002

	FY 2012		FY 2002	
	Amount	Rank	Amount	Rank
United States*	\$ 157		\$ 99	
Alabama	\$ 86	38	\$ 72	21
Alaska	916	1	425	1
Arizona	100	35	65	28
Arkansas	138	20	66	27
California	211	9	154	6
Colorado	96	36	46	39
Connecticut	175	12	44	41
Delaware	294	6	316	2
Florida	105	32	74	19
Georgia	60	43	68	24
Hawaii	58	44	43	42
Idaho	119	28	58	33
Illinois	272	7	111	11
Indiana	122	27	116	10
Iowa	139	19	30	45
Kansas	111	31	45	40
Kentucky	158	16	74	20
Louisiana	63	41	59	32
Maine	175	13	60	31
Maryland	151	18	67	26
Massachusetts	303	5	127	8
Michigan	81	39	206	5
Minnesota	199	10	107	12
Mississippi	133	22	68	22
Missouri	63	42	53	36
Montana	133	23	75	18
Nebraska	127	24	63	29
Nevada	-	47	-	47
New Hampshire	396	3	300	3
New Jersey	218	8	129	7
New Mexico	135	21	68	23
New York	540	2	266	4
North Carolina	126	25	81	16
North Dakota	315	4	79	17
Ohio	30	46	67	25
Oklahoma	118	29	50	37
Oregon	125	26	57	34
Pennsylvania	168	14	97	13
Rhode Island	117	30	27	46
South Carolina	54	45	39	44
South Dakota	73	40	53	35
Tennessee	192	11	87	14
Texas	-	47	-	47
Utah	92	37	49	38
Vermont	154	17	61	30
Virginia	103	34	43	43
Washington	-	47	-	47
West Virginia	104	33	122	9
Wisconsin	164	15	82	15
Wyoming	-	47	-	47

* US average includes District of Columbia
Source: US Bureau of the Census, the Bureau of Economic Analysis,
RIPEC calculations
RI Ranked 30th in FY 2012

Table 19
Charges and Misc. General Revenues
Per \$1,000 of Personal Income
Fiscal Years 2012 and 2002

	FY 2012		FY 2002	
	Amount	Rank	Amount	Rank
United States*	\$ 46.32		\$ 46.36	
Alabama	\$ 61.07	7	\$ 61.82	8
Alaska	149.23	1	157.71	1
Arizona	42.10	38	36.91	43
Arkansas	43.43	34	48.71	25
California	48.32	24	49.22	23
Colorado	51.53	17	51.49	20
Connecticut	22.57	50	24.37	50
Delaware	68.46	4	64.75	6
Florida	53.41	15	54.11	16
Georgia	43.29	35	43.61	36
Hawaii	45.55	28	44.30	33
Idaho	48.73	23	55.03	15
Illinois	33.54	47	34.95	46
Indiana	49.89	19	51.67	19
Iowa	58.32	11	58.26	12
Kansas	54.80	14	44.05	34
Kentucky	47.52	25	47.60	28
Louisiana	55.57	12	64.77	5
Maine	38.33	43	44.33	32
Maryland	31.17	49	32.30	49
Massachusetts	34.58	46	35.10	45
Michigan	52.94	16	49.69	21
Minnesota	42.74	37	51.71	18
Mississippi	63.09	6	63.24	7
Missouri	43.74	33	40.27	42
Montana	47.38	26	61.61	9
Nebraska	44.52	32	48.45	26
Nevada	38.69	42	49.55	22
New Hampshire	35.82	45	33.97	47
New Jersey	33.45	48	33.91	48
New Mexico	66.60	5	60.90	10
New York	46.31	27	43.99	35
North Carolina	55.22	13	48.28	27
North Dakota	50.15	18	65.04	3
Ohio	49.13	21	46.13	30
Oklahoma	48.85	22	52.31	17
Oregon	60.10	9	60.55	11
Pennsylvania	40.39	41	46.75	29
Rhode Island	44.79	29	36.68	44
South Carolina	74.62	3	57.96	13
South Dakota	37.32	44	42.23	40
Tennessee	42.95	36	42.19	41
Texas	41.85	39	42.72	39
Utah	61.03	8	64.86	4
Vermont	40.88	40	43.46	37
Virginia	44.60	31	43.41	38
Washington	49.41	20	48.95	24
West Virginia	58.93	10	57.87	14
Wisconsin	44.78	30	44.91	31
Wyoming	89.90	2	79.75	2

* US average includes District of Columbia

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

RI Ranked 29th in FY 2012

Table 20
Charges and Misc. General Revenues
Per Capita
Fiscal Years 2012 and 2002

	FY 2012		FY 2002	
	Amount	Rank	Amount	Rank
United States*	\$ 2,007		\$ 1,469	
Alabama	\$ 2,168	16	\$ 1,596	16
Alaska	7,380	1	5,287	1
Arizona	1,526	46	1,015	50
Arkansas	1,532	45	1,170	48
California	2,225	13	1,675	11
Colorado	2,344	10	1,805	4
Connecticut	1,324	50	1,060	49
Delaware	2,982	3	2,251	3
Florida	2,175	15	1,677	9
Georgia	1,601	44	1,302	37
Hawaii	2,000	25	1,338	34
Idaho	1,676	41	1,449	26
Illinois	1,508	47	1,183	45
Indiana	1,862	31	1,484	22
Iowa	2,540	6	1,676	10
Kansas	2,355	9	1,317	35
Kentucky	1,679	40	1,238	40
Louisiana	2,199	14	1,651	12
Maine	1,507	48	1,273	38
Maryland	1,658	42	1,210	41
Massachusetts	1,917	29	1,391	28
Michigan	2,005	23	1,499	20
Minnesota	1,979	26	1,735	7
Mississippi	2,073	20	1,449	25
Missouri	1,705	38	1,172	47
Montana	1,806	33	1,542	18
Nebraska	2,000	24	1,472	24
Nevada	1,487	49	1,598	14
New Hampshire	1,748	37	1,200	44
New Jersey	1,812	32	1,372	32
New Mexico	2,358	8	1,566	17
New York	2,446	7	1,597	15
North Carolina	2,077	19	1,383	30
North Dakota	2,637	4	1,742	6
Ohio	1,940	28	1,364	33
Oklahoma	1,975	27	1,403	27
Oregon	2,322	11	1,780	5
Pennsylvania	1,804	34	1,488	21
Rhode Island	2,031	22	1,178	46
South Carolina	2,602	5	1,515	19
South Dakota	1,704	39	1,200	43
Tennessee	1,640	43	1,201	42
Texas	1,777	36	1,265	39
Utah	2,153	17	1,694	8
Vermont	1,787	35	1,314	36
Virginia	2,145	18	1,481	23
Washington	2,271	12	1,633	13
West Virginia	2,044	21	1,378	31
Wisconsin	1,864	30	1,385	29
Wyoming	4,605	2	2,494	2

* US average includes District of Columbia

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

RI Ranked 22nd in FY 2012

Table 21
All State and Local Tax Collections,
Charges and Misc. General Revenues
Per \$1,000 of Personal Income
Fiscal Years 2012 and 2002

	FY 2012		FY 2002	
	Amount	Rank	Amount	Rank
United States*	\$ 149.13	-	\$ 146.44	
Alabama	\$ 144.41	29	\$ 146.07	30
Alaska	391.37	1	255.17	1
Arizona	136.76	39	135.76	40
Arkansas	143.69	30	147.74	27
California	154.17	20	151.48	18
Colorado	142.58	34	140.97	37
Connecticut	141.19	35	125.60	48
Delaware	174.53	5	161.76	12
Florida	136.56	40	142.53	36
Georgia	132.34	43	139.48	38
Hawaii	168.03	8	158.71	13
Idaho	137.83	38	149.67	22
Illinois	148.45	26	133.23	43
Indiana	150.70	22	148.20	26
Iowa	159.96	11	157.02	14
Kansas	156.17	17	142.76	35
Kentucky	144.93	28	149.48	24
Louisiana	149.23	25	171.66	4
Maine	155.84	18	167.44	5
Maryland	128.46	47	130.81	45
Massachusetts	135.68	41	129.26	46
Michigan	149.78	24	151.37	19
Minnesota	156.26	15	162.06	11
Mississippi	162.38	9	162.81	10
Missouri	130.89	45	132.40	44
Montana	142.59	33	155.81	16
Nebraska	142.67	32	150.20	20
Nevada	140.28	37	144.62	31
New Hampshire	117.81	49	114.86	50
New Jersey	145.93	27	134.46	41
New Mexico	169.21	6	164.54	9
New York	193.61	4	172.28	3
North Carolina	150.11	23	144.34	32
North Dakota	234.23	2	166.41	6
Ohio	151.91	21	153.50	17
Oklahoma	135.67	42	146.72	28
Oregon	159.00	12	148.62	25
Pennsylvania	140.57	36	142.82	34
Rhode Island	154.57	19	143.14	33
South Carolina	162.16	10	149.80	21
South Dakota	114.31	50	127.65	47
Tennessee	124.68	48	121.46	49
Texas	131.65	44	135.94	39
Utah	157.31	14	166.11	8
Vermont	158.24	13	149.52	23
Virginia	129.70	46	133.54	42
Washington	143.25	31	146.53	29
West Virginia	168.69	7	166.37	7
Wisconsin	156.26	16	156.50	15
Wyoming	222.23	3	197.51	2

* US average includes District of Columbia

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

RI Ranked 19th in FY 2012

Table 22
All State and Local Tax Collections,
Charges and Misc. General Revenues
Per Capita
Fiscal Years 2012 and 2002

	FY 2012		FY 2002	
	Amount	Rank	Amount	Rank
United States*	\$ 6,462	-	\$ 4,642	
Alabama	\$ 5,127	43	\$ 3,771	45
Alaska	19,355	1	8,553	1
Arizona	4,958	47	3,732	46
Arkansas	5,069	46	3,549	49
California	7,098	11	5,156	8
Colorado	6,485	20	4,942	10
Connecticut	8,284	5	5,464	5
Delaware	7,602	7	5,625	4
Florida	5,561	36	4,419	27
Georgia	4,893	48	4,164	34
Hawaii	7,377	9	4,793	15
Idaho	4,742	50	3,941	39
Illinois	6,678	17	4,510	25
Indiana	5,624	34	4,257	32
Iowa	6,966	13	4,517	24
Kansas	6,713	16	4,269	31
Kentucky	5,121	44	3,887	43
Louisiana	5,905	28	4,376	28
Maine	6,126	25	4,808	14
Maryland	6,830	15	4,900	11
Massachusetts	7,524	8	5,124	9
Michigan	5,673	31	4,566	18
Minnesota	7,236	10	5,438	7
Mississippi	5,335	41	3,730	47
Missouri	5,101	45	3,855	44
Montana	5,437	39	3,901	42
Nebraska	6,411	21	4,563	19
Nevada	5,391	40	4,664	16
New Hampshire	5,747	30	4,058	36
New Jersey	7,908	6	5,441	6
New Mexico	5,992	27	4,230	33
New York	10,227	4	6,254	2
North Carolina	5,647	33	4,134	35
North Dakota	12,314	2	4,458	26
Ohio	5,997	26	4,540	22
Oklahoma	5,483	38	3,934	40
Oregon	6,142	24	4,370	29
Pennsylvania	6,280	22	4,546	21
Rhode Island	7,008	12	4,596	17
South Carolina	5,654	32	3,916	41
South Dakota	5,219	42	3,629	48
Tennessee	4,762	49	3,458	50
Texas	5,590	35	4,025	37
Utah	5,548	37	4,339	30
Vermont	6,919	14	4,519	23
Virginia	6,239	23	4,556	20
Washington	6,585	18	4,889	12
West Virginia	5,851	29	3,962	38
Wisconsin	6,504	19	4,828	13
Wyoming	11,383	3	6,177	3

* US average includes District of Columbia

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

RI Ranked 12th in FY 2012

Table 23
Social Insurance Trust, Liquor
Store and Utility Revenues
Per \$1,000 of Personal Income
Fiscal Years 2012 and 2002

	FY 2012		FY 2002	
	Amount	Rank	Amount	Rank
United States*	\$ 32.26		\$ 13.46	
Alabama	\$ 57.53	2	\$ 8.66	32
Alaska	30.11	21	(10.17)	50
Arizona	35.74	13	31.26	4
Arkansas	22.53	39	5.51	41
California	45.54	5	20.45	10
Colorado	28.35	25	1.03	44
Connecticut	18.25	44	13.56	18
Delaware	25.96	30	13.43	20
Florida	28.32	26	11.76	23
Georgia	25.43	32	7.20	37
Hawaii	15.73	47	0.62	45
Idaho	25.95	31	7.28	35
Illinois	23.86	37	10.59	27
Indiana	24.22	35	10.56	28
Iowa	28.41	24	8.66	33
Kansas	20.75	41	16.71	14
Kentucky	31.14	19	11.75	24
Louisiana	16.01	45	11.76	22
Maine	11.00	50	(1.55)	48
Maryland	13.77	49	5.70	40
Massachusetts	24.00	36	11.52	26
Michigan	38.07	12	17.09	13
Minnesota	27.84	27	11.59	25
Mississippi	26.88	29	9.35	31
Missouri	30.15	20	9.50	30
Montana	55.92	3	17.14	12
Nebraska	58.55	1	42.28	1
Nevada	40.56	8	20.58	9
New Hampshire	22.34	40	7.26	36
New Jersey	15.83	46	(1.22)	47
New Mexico	22.56	38	13.50	19
New York	39.58	10	22.29	7
North Carolina	43.16	6	18.86	11
North Dakota	24.67	34	13.63	17
Ohio	35.11	14	16.06	15
Oklahoma	25.01	33	11.83	21
Oregon	31.88	17	15.43	16
Pennsylvania	29.22	22	4.42	42
Rhode Island	28.52	23	6.62	39
South Carolina	39.42	11	35.27	3
South Dakota	19.37	42	2.89	43
Tennessee	51.61	4	36.66	2
Texas	33.58	15	7.73	34
Utah	33.08	16	21.66	8
Vermont	40.63	7	10.16	29
Virginia	14.98	48	(1.00)	46
Washington	40.48	9	28.90	5
West Virginia	18.82	43	28.86	6
Wisconsin	27.32	28	(6.78)	49
Wyoming	31.46	18	7.08	38

* US average includes District of Columbia
Source: US Bureau of the Census, the Bureau of Economic Analysis,
RIPEC calculations
RI Ranked 23rd in FY 2012

Table 24
Social Insurance Trust, Liquor
Store and Utility Revenues
Per Capita
Fiscal Years 2012 and 2002

	FY 2012		FY 2002	
	Amount	Rank	Amount	Rank
United States*	\$ 1,398		\$ 427	
Alabama	\$ 2,043	5	\$ 224	34
Alaska	1,489	12	(341)	50
Arizona	1,296	20	859	5
Arkansas	795	44	132	42
California	2,097	3	696	7
Colorado	1,289	22	36	44
Connecticut	1,071	34	590	10
Delaware	1,131	30	467	16
Florida	1,153	28	364	22
Georgia	940	36	215	36
Hawaii	691	47	19	45
Idaho	893	38	192	40
Illinois	1,073	33	359	23
Indiana	904	37	303	28
Iowa	1,237	24	249	32
Kansas	892	39	500	14
Kentucky	1,100	31	306	27
Louisiana	633	49	300	29
Maine	432	50	(45)	47
Maryland	732	45	213	38
Massachusetts	1,331	17	457	17
Michigan	1,442	13	516	13
Minnesota	1,289	23	389	20
Mississippi	883	41	214	37
Missouri	1,175	26	277	30
Montana	2,132	2	429	19
Nebraska	2,631	1	1,284	1
Nevada	1,559	11	664	9
New Hampshire	1,090	32	256	31
New Jersey	858	42	(49)	48
New Mexico	799	43	347	24
New York	2,091	4	809	6
North Carolina	1,624	9	540	12
North Dakota	1,297	19	365	21
Ohio	1,386	15	475	15
Oklahoma	1,011	35	317	25
Oregon	1,231	25	454	18
Pennsylvania	1,305	18	141	41
Rhode Island	1,293	21	213	39
South Carolina	1,375	16	922	4
South Dakota	884	40	82	43
Tennessee	1,971	6	1,044	2
Texas	1,426	14	229	33
Utah	1,167	27	566	11
Vermont	1,777	8	307	26
Virginia	720	46	(34)	46
Washington	1,861	7	964	3
West Virginia	653	48	687	8
Wisconsin	1,137	29	(209)	49
Wyoming	1,611	10	222	35

* US average includes District of Columbia
Source: US Bureau of the Census, the Bureau of Economic Analysis,
RIPEC calculations
RI Ranked 21st in FY 2012

Table 25
State Population
Fiscal Years 2012 and 2002

	FY 2012		FY 2002	
	Amount	Rank	Amount	Rank
United States*	311,587,816		285,317,559	
Alabama	4,803,689	23	4,468,912	23
Alaska	723,860	47	633,630	48
Arizona	6,467,315	16	5,306,966	20
Arkansas	2,938,582	32	2,694,698	33
California	37,683,933	1	34,600,463	1
Colorado	5,116,302	22	4,430,989	24
Connecticut	3,586,717	29	3,434,602	29
Delaware	908,137	45	796,599	45
Florida	19,082,262	4	16,373,330	4
Georgia	9,812,460	9	8,405,677	10
Hawaii	1,378,129	40	1,227,024	42
Idaho	1,583,744	39	1,320,585	39
Illinois	12,859,752	5	12,520,227	5
Indiana	6,516,353	15	6,126,743	14
Iowa	3,064,097	30	2,931,967	30
Kansas	2,870,386	33	2,702,125	32
Kentucky	4,366,814	26	4,068,816	25
Louisiana	4,574,766	25	4,470,368	22
Maine	1,328,544	41	1,284,470	40
Maryland	5,839,572	19	5,386,079	19
Massachusetts	6,607,003	14	6,401,164	13
Michigan	9,876,801	8	10,006,266	8
Minnesota	5,347,299	21	4,984,535	21
Mississippi	2,977,457	31	2,859,733	31
Missouri	6,008,984	18	5,637,309	17
Montana	997,667	44	905,382	44
Nebraska	1,842,234	38	1,720,039	38
Nevada	2,720,028	35	2,097,722	35
New Hampshire	1,317,807	42	1,259,359	41
New Jersey	8,834,773	11	8,511,116	9
New Mexico	2,078,674	36	1,830,935	36
New York	19,501,616	3	19,084,350	3
North Carolina	9,651,103	10	8,206,105	11
North Dakota	684,740	48	636,550	47
Ohio	11,541,007	7	11,389,785	7
Oklahoma	3,784,163	28	3,469,577	28
Oregon	3,868,229	27	3,473,441	27
Pennsylvania	12,743,948	6	12,303,104	6
Rhode Island	1,050,646	43	1,059,659	43
South Carolina	4,673,348	24	4,062,125	26
South Dakota	823,593	46	758,324	46
Tennessee	6,399,787	17	5,749,398	16
Texas	25,631,778	2	21,370,983	2
Utah	2,814,347	34	2,278,712	34
Vermont	626,592	49	612,978	49
Virginia	8,104,384	12	7,196,750	12
Washington	6,823,267	13	5,993,390	15
West Virginia	1,854,908	37	1,800,975	37
Wisconsin	5,709,843	20	5,405,947	18
Wyoming	567,356	50	493,754	50

* US average includes District of Columbia

**Rhode Island Ranked 43rd in FY 2012

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

Table 26
Personal Income
Per Capita
Fiscal Years 2012 and 2002

	FY 2012		FY 2002	
	Amount	Rank	Amount	Rank
United States*	\$ 43,332		\$ 31,696	
Alabama	\$ 35,504	42	\$ 25,813	44
Alaska	49,454	8	33,520	13
Arizona	36,251	41	27,488	37
Arkansas	35,278	45	24,023	48
California	46,042	12	34,037	10
Colorado	45,483	15	35,055	7
Connecticut	58,672	1	43,502	1
Delaware	43,560	22	34,772	8
Florida	40,725	27	31,003	19
Georgia	36,975	40	29,854	26
Hawaii	43,905	20	30,199	23
Idaho	34,405	49	26,331	40
Illinois	44,982	17	33,849	11
Indiana	37,316	39	28,723	32
Iowa	43,550	23	28,769	31
Kansas	42,982	24	29,901	25
Kentucky	35,333	44	26,008	43
Louisiana	39,570	29	25,492	46
Maine	39,311	31	28,716	33
Maryland	53,172	4	37,458	4
Massachusetts	55,453	2	39,645	3
Michigan	37,878	37	30,166	24
Minnesota	46,309	11	33,555	12
Mississippi	32,855	50	22,911	50
Missouri	38,974	32	29,117	30
Montana	38,127	36	25,036	47
Nebraska	44,934	18	30,376	21
Nevada	38,432	34	32,252	15
New Hampshire	48,785	9	35,325	6
New Jersey	54,187	3	40,463	2
New Mexico	35,410	43	25,706	45
New York	52,821	5	36,302	5
North Carolina	37,618	38	28,641	34
North Dakota	52,573	6	26,790	39
Ohio	39,480	30	29,573	28
Oklahoma	40,418	28	26,810	38
Oregon	38,626	33	29,403	29
Pennsylvania	44,675	19	31,833	17
Rhode Island	45,334	16	32,110	16
South Carolina	34,870	47	26,141	41
South Dakota	45,659	14	28,427	36
Tennessee	38,193	35	28,468	35
Texas	42,463	25	29,607	27
Utah	35,270	46	26,119	42
Vermont	43,726	21	30,226	22
Virginia	48,102	10	34,120	9
Washington	45,965	13	33,366	14
West Virginia	34,687	48	23,815	49
Wisconsin	41,627	26	30,850	20
Wyoming	51,223	7	31,271	18

* US average includes District of Columbia

**Rhode Island Ranked 16th in FY 2012

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