

How Rhode Island Revenues Compare

2016 Edition



RIPEC

March 2017

I. Introduction

Uniform and dependable revenue information is needed to accurately analyze state and local government revenues. In RIPEC's opinion, a credible and commonly used source of comparative state and local revenue data is *State and Local Government Finance* compiled by the United States Census Bureau. Therefore, the analysis presented in this report is based on *State and Local Government Finance* data for fiscal years (FY) 2004, 2009 and 2014. Typically, in order to provide the analysis with a historical context, this report compares data from the most recent fiscal year with data from one decade prior.

RIPEC's report, *How Rhode Island Compares – State and Local Revenues, 2016 Edition*, provides details on state and local government revenues for FY 2014, 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 Census Bureau's website in compiling this report. Per capita calculations were made using population estimates from the Census Bureau for July 1 of the first calendar year of the fiscal year in question. Additionally, personal income data from the Bureau of Economic Analysis for the four quarters comprising each fiscal year were used to calculate per \$1,000 of personal income.

How Rhode Island Compares – State and Local Revenues, 2016 Edition contains three sections in addition to this Introduction:

- Section II: Highlights includes a bulleted summary of key findings;
- Section III: Overview and Summary provides highlights of the major revenues; and
- Section IV: State and Local Revenue Tables contains 19 tables of revenue data for fiscal years 2004, 2009 and 2014 on a per \$1,000 of personal income basis and a per capita basis.

II. Highlights

- When all government revenues – including taxes; charges and miscellaneous revenues; intergovernmental revenues; and insurance trust, utility and liquor store revenues – are considered, Rhode Island’s total state and local revenues in FY 2014 ranked 16th highest in the country as a share of personal income, and 11th highest on a per capita basis. In FY 2004, Rhode Island ranked 18th for total revenue collections per \$1,000 of personal income and 9th per capita.
- In FY 2014, Rhode Island’s total general revenue collections (total revenues minus insurance trust, liquor store and utility revenues) totaled \$202.43 per \$1,000 of personal income (16th highest in the United States), and were 8.6 percent greater than the national average of \$186.34.
- When measured on a per capita basis, Rhode Island’s general revenue collections of \$9,740 were 11.7 percent higher than the national average of \$8,716 and were 11th highest in the country.

Tax Collections per \$1,000 of Personal Income

- In FY 2014, Rhode Island’s total tax collections (a subcategory of general revenues) of \$107.66 per \$1,000 of personal income ranked the state 13th highest in nation. By comparison, the state ranked 7th highest in the country in FY 2004 (\$109.37 per \$1,000 of personal income).
- Of the six New England states, only New Hampshire (\$80.69) had total tax collections income below the national average (\$100.72) on a personal income basis in FY 2014. Four out of the six New England states (all except Maine and Rhode Island) increased tax collections as a share of personal income in FY 2014 when compared to FY 2004.
- Rhode Island’s individual income tax collections of \$21.48 per \$1,000 of personal income in FY 2014 were less than the national average of \$23.05 per \$1,000 of personal income. Between FY 2004 and FY 2014, individual income tax collections as a share of personal income decreased by 8.3 percent in the Ocean State, compared to a 7.6 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 FY 2004 and FY 2014. Property tax collections as a share of personal income increased in every New England state except Maine between FY 2004 and FY 2014.
- Rhode Island’s FY 2014 property tax collections of \$48.04 per \$1,000 of personal income were 52.5 percent higher than the national average of \$31.51. In Rhode Island, property taxes as a share of personal income increased by 4.9 percent between FY 2004 and FY 2014, compared to a decrease of 0.4 percent nationally.

- In contrast to the property tax, general sales tax collections in New England are lower than the national average when measured on a personal income basis. In FY 2014, each of the New England states ranked in the bottom half of the country for general sales tax collections as a share of personal income. Rhode Island ranked 37th highest in the nation with collections totaling \$18.07 per \$1,000 of personal income, 23.0 percent lower than the national average of \$23.46.

Tax Collections Per Capita

- Rhode Island's total tax collections of \$5,180 per capita ranked the state 14th highest in the country and third highest in New England.
- Rhode Island's individual income tax collections of \$1,034 per capita were slightly below the national average (\$1,078 per capita), and increased at a slower rate between FY 2004 and FY 2014 than all of the other New England states except Maine, which increased 19.5 percent.
- National property tax collections of \$1,474 per capita for FY 2014 were 56.8 percent lower than Rhode Island's collections of \$2,312 per capita (seventh highest in the country).
- Between FY 2004 and FY 2014, per capita property tax collections increased by 40.8 percent in Rhode Island, the fifth fastest increase in New England (behind Vermont's increase of 51.6 percent, New Hampshire's increase of 46.1 percent, Massachusetts' increase of 44.4 percent, and Connecticut's increase of 41.3 percent).
- Rhode Island's general sales tax collections of \$870 per capita were 20.8 percent below the national average of \$1,097 per capita, but were the third highest in New England (behind Connecticut's \$1,107 per capita, and Maine's \$899 per capita).

Other Revenues

- Rhode Island's FY 2014 charges and miscellaneous revenue collections (\$42.90 per \$1,000 of personal income and \$2,064 per capita) were the highest in New England as a share of personal income and on a per capita basis. However, both rates were below the national averages of \$44.93 per \$1,000 of personal income and \$2,102 per capita.
- Among the New England states, Maine, Rhode Island and Vermont each had intergovernmental receipts that were higher than the national average in both FY 2014 and FY 2004 when measured on personal income and per capita bases.
- Rhode Island's FY 2014 other non-general revenues (including liquor store, utility, and insurance trust revenues) were \$43.93 per \$1,000 of personal income, the third highest in the New England region. The state's other non-general revenues of \$2,114 per capita for FY 2014 was the second highest in the region (behind Massachusetts's \$2,854 per capita bases).

III. Overview and Summary

This section provides an overview of how Rhode Island's government revenues per \$1,000 of personal income and per capita compare to New England, the rest of the country, and the national average. Total Rhode Island state and local revenues in FY 2014 – including taxes; charges and miscellaneous revenues; intergovernmental revenues; and insurance trust, utility and liquor store revenues – were \$12.5 billion, a 3.9 percent increase from FY 2013 collections. Nationally, FY 2014 state and local revenue collections totaled \$3.6 trillion, a 6.7 percent increase from the FY 2013 collections. In total, Rhode Island's FY 2014 total state and local revenues were the 25th highest in the country as a share of personal income, and 16th highest per capita. Rhode Island's national rank has declined since FY 2004, when the state had the 18th highest total revenue collections per \$1,000 of personal income, and the 9th highest total revenues per capita.

The Census Bureau categorizes revenues by the funding source rather than by the administrative unit to which they are allocated. General revenues comprise all sources of revenue received from external sources (excludes intergovernmental transfers) with the exception of utility, liquor store and insurance trust revenues. In FY 2014, Rhode Island's total general revenue collections of \$202.43 per \$1,000 of personal income were the 16th highest in the country and 8.6 percent greater than the national average (\$186.34 per \$1,000 of personal income). When measured on a per capita basis, Rhode Island's general revenue collections totaled \$9,740.38, 11th highest in the nation and 11.7 percent higher than the national average (\$8,716.42).

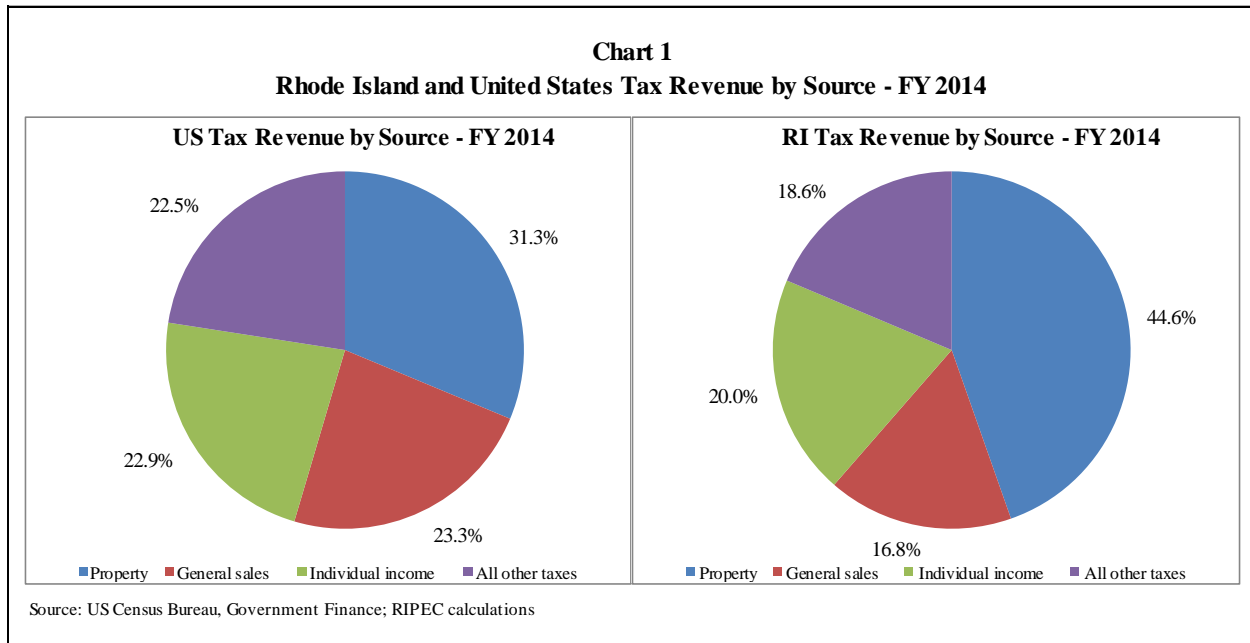
Table 1
State and Local Revenues Per \$1,000 of Personal Income and Per Capita
How Rhode Island Compares to the United States Average - FY 2014

	Per \$1,000 of Personal Income				Per Capita			
	US	RI	Rank	% of US	US	RI	Rank	% of US
Tax Revenues								
Property	\$ 31.51	\$ 48.04	5	152.5%	\$ 1,473.93	\$ 2,311.59	7	156.8%
Individual Income	\$ 23.05	\$ 21.48	30	93.2%	\$ 1,078.09	\$ 1,033.76	24	95.9%
General Sales	\$ 23.46	\$ 18.07	37	77.0%	\$ 1,097.20	\$ 869.51	32	79.2%
Other Taxes	\$ 22.71	\$ 20.07	31	88.4%	\$ 1,062.19	\$ 965.61	29	90.9%
Total State and Local Taxes	\$100.72	\$107.66	13	106.9%	\$ 4,711.40	\$ 5,180.47	14	110.0%
Charges and Misc Revenues	\$ 44.93	\$ 42.90	34	95.5%	\$ 2,101.81	\$ 2,063.98	27	98.2%
Intergovernmental Revenues	\$ 40.69	\$ 51.87	13	127.5%	\$ 1,903.22	\$ 2,495.93	8	131.1%
Total General Revenues	\$186.34	\$202.43	16	108.6%	\$ 8,716.42	\$ 9,740.38	11	111.7%
Non General Revenues*	\$ 59.16	\$ 43.93	40	74.2%	\$ 2,767.33	\$ 2,113.57	32	76.4%
Total Revenues	\$245.50	\$246.36	25	100.3%	\$11,483.75	\$11,853.95	16	103.2%

* Insurance trust, utility and liquor store revenues

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

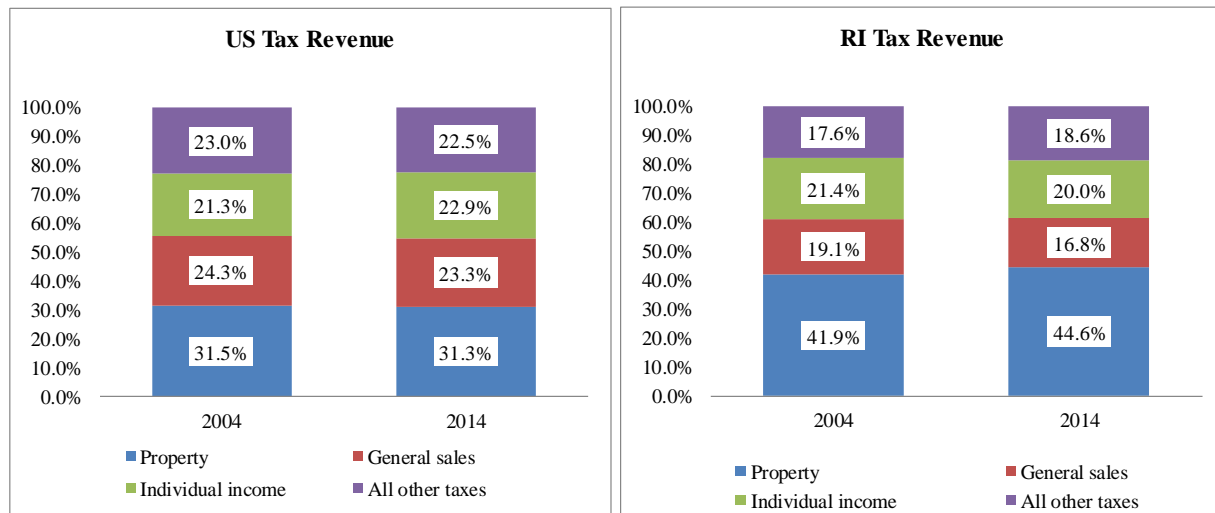
General revenues are divided into three major categories: taxes, charges and miscellaneous revenues, and intergovernmental transfers. Of the three categories, taxes represent the largest proportion of general revenues. In FY 2014, Rhode Island's total tax collections as a share of personal income were \$107.66 per \$1,000, 6.9 percent higher than the national average of \$100.72 per \$1,000. On a per capita basis, total tax collections in Rhode Island of \$5,180.47 were 10.0 percent higher than the national average of \$4,711.40. The Ocean State ranked 14th highest in the country when tax collections were measured on both per capita and personal income bases.



In general, property taxes represent the largest share of total tax collections, accounting for 31.3 percent of all FY 2014 tax collections across the country. In Rhode Island, property taxes constitute an even larger share of total tax collections, accounting for 44.6 percent in FY 2014, or 13.3 percentage points greater than the national average. General sales taxes, individual income taxes, and other tax collections (excise, corporate income, etc.) account for a smaller share of Rhode Island tax revenues than the national average (23.3 percent v. 16.8 percent, 22.9 percent v. 20.0 percent, and 22.5 percent v. 18.6 percent, respectively).

Chart 2 displays the percentage of total state and local tax revenue that each source of tax revenue comprised in FY 2004 and FY 2014 in Rhode Island and throughout the United States. In FY 2014, property taxes accounted for the largest proportion of total tax revenue in Rhode Island (44.6 percent), as well as nationally (31.3 percent). Between FY 2004 and FY 2014, property tax revenue accounted for an increasing share of total state and local tax revenue in Rhode Island, but a slightly decreasing share nationally. This share increased rapidly in Rhode Island, growing by 2.7 percentage points during the decade, from 41.9 percent to 44.6 percent. Between FY 2004 and FY 2014, individual income tax collections increased as a share of total state and local tax revenue nationally (21.3 percent to 22.9 percent), but decreased in Rhode Island (21.4 percent to 20.0 percent). General sales tax collections made up a smaller share of overall tax collections nationally and in Rhode Island in FY 2014 than in FY 2004.

Chart 2
Rhode Island and US Tax Revenue by Source - FY 2014 and FY 2004



Source: US Census Bureau; RIPEC calculations

Tax Collections per \$1,000 of Personal Income

Total FY 2014 tax collections across the New England states, as a share of personal income, ranged from 46th highest in the country in New Hampshire to 5th highest in Vermont, with Maine and Connecticut close behind, ranking 6th and 11th, respectively. Rhode Island’s total tax collections of \$107.66 per \$1,000 of personal income were 13th highest in the country and fourth highest in the New England region. Of the six New England states, only New Hampshire had total tax collections below the national average. Between FY 2004 to FY 2014, taxes as a share of personal income increased in four of the six New England states (Vermont, New Hampshire, Massachusetts, and Connecticut).

FY 2014 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), and lower than the national average in New Hampshire, Rhode Island and Vermont. The Ocean State’s individual income tax collections of \$21.48 per \$1,000 of personal income were slightly below the national average of \$23.05 per \$1,000 of personal income. Between FY 2004 and FY 2014, individual income tax collections as a share of personal income decreased by 8.3 percent in the Ocean State, compared to an increase of 7.6 percent nationally.

All six New England states relied more heavily on property taxes 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 2004 and FY 2014. Rhode Island’s FY 2014 property tax collections of \$48.04 per \$1,000 of personal income were 52.5 percent greater than the national average of \$31.51. New Hampshire’s collections were even higher at \$53.34 per \$1,000 of personal income, or 69.3 percent greater than the national average. Vermont followed closely behind New Hampshire at \$49.61 per \$1,000.

Table 2
How Rhode Island Compares on Selected Tax Measures - FY 2014 and FY 2004

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				
	2014	Rank	2004	Rank		2014	Rank	2004	Rank
US	\$ 100.72	-	\$ 100.57	-	US	\$ 23.05	-	\$ 21.42	-
CT	\$ 108.65	11	\$ 103.24	16	CT	\$ 32.41	7	\$ 25.90	15
ME	116.56	6	\$ 120.76	3	ME	25.78	18	27.54	10
MA	100.89	20	\$ 98.31	24	MA	32.90	6	32.13	5
NH	80.69	46	\$ 79.35	50	NH	1.30	42	1.07	42
RI	107.66	13	\$ 109.37	7	RI	21.48	30	23.42	19
VT	117.54	5	\$ 108.32	8	VT	22.85	26	20.37	32

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				
	2014	Rank	2004	Rank		2014	Rank	2004	Rank
US	\$ 31.51	-	\$ 31.64	-	US	\$ 23.46	-	\$ 24.42	-
CT	\$ 41.57	8	\$ 40.78	8	CT	\$ 16.60	39	\$ 18.75	38
ME	46.52	6	49.83	1	ME	21.77	28	21.77	34
MA	36.59	12	35.71	15	MA	13.71	42	13.62	43
NH	53.34	1	49.30	2	NH	-	47	-	47
RI	48.04	5	45.78	4	RI	18.07	37	20.94	37
VT	49.61	3	45.03	5	VT	12.38	44	12.28	44

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

Property tax collections in New England also increased faster than the national average between FY 2004 and FY 2014. In Rhode Island, property taxes as a share of personal income increased by 4.9 percent between FY 2004 and FY 2014, constituting the third largest increase in the region (behind Vermont's 10.2 percent increase). Nationally, property tax collections decreased by 0.4 percent over the ten-year time period.

In contrast to the property tax, general sales tax collections in all six New England states were lower than sales tax collections nationally. In FY 2014, 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 \$18.07 per \$1,000 of personal income were 23.0 percent lower than the national average of \$23.46. Over the ten-year period studied in this analysis, Rhode Island's sales tax collections decreased by 13.7 percent as a

proportion of personal income. General sales tax collections also declined nationally and in Connecticut, while every other New England state increased.

Tax Collections Per Capita

On a per capita basis, total state and local government tax collections ranked in the top half of the nation in every New England state during FY 2014. Moreover, between FY 2004 and FY 2014, total state and local tax collections per capita grew faster than the national average in every New England state. Rhode Island’s total tax collections of \$5,180 per capita ranked the state 14th highest in the country and fourth highest in New England. Additionally, Rhode Island’s per capita tax collections increased by 32.1 percent between FY 2004 and FY 2014, compared to a 35.4 percent increase in the national average.

Table 3
How Rhode Island Compares on Selected Tax Measures - FY 2014 and FY 2004

Total State and Local Government Tax Collections Per Capita					Total State and Local Government Individual Income Tax Collections Per Capita				
	2014	Rank	2004	Rank		2014	Rank	2004	Rank
US	\$ 4,711	-	\$ 3,481	-	US	\$ 1,078	-	\$ 741	-
CT	\$ 7,244	4	\$ 4,966	2	CT	\$ 2,161	2	\$ 1,246	4
ME	4,812	16	3,904	8	ME	1,064	21	890	14
MA	6,055	6	4,187	5	MA	1,974	4	1,369	3
NH	4,345	24	3,164	27	NH	70	42	43	42
RI	5,180	14	3,922	7	RI	1,034	24	840	17
VT	5,538	11	3,708	13	VT	1,077	18	697	25

Total State and Local Government Property Tax Collections Per Capita					Total State and Local Government General Sales Tax Collections Per Capita				
	2014	Rank	2004	Rank		2014	Rank	2004	Rank
US	\$ 1,474	-	\$ 1,095	-	US	\$ 1,097	-	\$ 845	-
CT	\$ 2,772	3	\$ 1,961	3	CT	\$ 1,107	20	\$ 902	17
ME	1,920	11	1,611	6	ME	899	28	704	33
MA	2,196	8	1,521	8	MA	823	37	580	41
NH	2,872	2	1,966	2	NH	-	47	-	47
RI	2,312	7	1,642	5	RI	870	32	751	30
VT	2,337	6	1,542	7	VT	583	44	420	45

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

Among the New England states, per capita individual income tax collections were greater than the national average in Connecticut (second highest) and Massachusetts (fourth highest). Rhode Island’s individual income tax collections of \$1,034 per capita were slightly below the national average of \$1,078 per capita. In addition, Rhode Island’s per capita individual income tax

collections increased at a slower pace than the national average between FY 2004 and FY 2014, as well as each of the other New England states with the exception of Maine and New Hampshire (New Hampshire does not have a broad-based personal income tax). During this time period, Rhode Island's per capita individual income tax collections increased by 23.1 percent, compared to an increase of 45.4 percent in the national average.

Per capita property taxes across New England were universally higher than the national average; all six states in the region ranked among the top ten nationally in FY 2004, and all but Maine (11th highest) ranked in the top ten in FY 2014. The national average of \$1,474 in per capita property tax collections for FY 2014 was 36.2 percent less than Rhode Island's collections of \$2,312 per capita (seventh highest in the country), and 46.8 percent less than in Connecticut (third highest in the country and highest in New England). Between FY 2004 and FY 2014, Rhode Island's per capita property tax collections increased by 40.8 percent, the second lowest increase in New England.

Measured on a per capita basis, general sales tax collections were below the national average in every New England state except Connecticut in FY 2014. Rhode Island's general sales tax collections of \$870 per capita were 20.8 percent below the national average of \$1,097 per capita, but were the third-highest in the region (behind Connecticut at \$1,107 per capita and Maine at \$899). Since FY 2004, general sales tax collections in the Ocean State have increased by 15.8 percent, compared to an increase of 29.8 percent in the national average. Among the New England states, per capita general sales tax collections increased the most in Vermont (41.8 percent).

Other General Revenues

In addition to taxes, general revenues are composed of three additional Census Bureau categories: intergovernmental revenues, current charges, and miscellaneous revenues. The extent to which governments rely on these sources of revenue varies across the country, 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). Examples of charges included in this category are higher education charges, such as tuition and bookstore receipts, elementary and secondary school lunch and milk sales, highway toll revenues, and publically-operated air and sea transportation facilities. Miscellaneous revenue is a "catchall term" for revenues that do not fit into the taxes, intergovernmental or charges categories, including interest and dividend income, property sales and royalties. Table 4 shows the charges and miscellaneous revenue as well as intergovernmental revenue on personal income and per capita bases for the six New England states in FY 2014 and FY 2004.

In general, the New England states rely less on charges and miscellaneous revenues than other states. In both FY 2004 and FY 2014, all of the New England states ranked in the lower half of the country for revenues generated through charges and miscellaneous revenues on a personal income basis. In FY 2014, Rhode Island was closest to the national average for charges and miscellaneous revenues on both personal income and per capita bases among the New England states. Rhode Island's charges and miscellaneous revenue collections of \$42.90 per \$1,000 of personal income ranked the state 34th highest in the nation in FY 2014, and the highest in New England. When

measured on a per capita basis, charges and miscellaneous general revenues generated \$2,064 in Rhode Island in FY 2014, the 27th highest level of collections in the nation.

Intergovernmental revenues include federal and state grants (e.g. general support, health, and education grants), but exclude state-to-state payments from intergovernmental transactions. In New England, Maine, Rhode Island and Vermont each had intergovernmental receipts that were higher than the national average in both FY 2014 and FY 2004 when measured as a share of personal income. On a per capita basis, five of the six New England states (Maine, Massachusetts, Rhode Island, Connecticut, and Vermont) had higher levels of intergovernmental revenues compared to the national average in FY 2014. Rhode Island's FY 2014 per capita intergovernmental collections exceeded the national average by \$593, or 31.1 percent. In FY 2004, four New England states (Maine, Massachusetts, Rhode Island, and Vermont) had per capita intergovernmental revenues that exceeded the national average.

Table 4
Non-Tax General Revenues - FY 2014 and FY 2004

Per \$1,000 of Personal Income								
	Charges and Misc.				Intergovernmental			
	2014	Rank	2004	Rank	2014	Rank	2004	Rank
US	\$44.93	-	\$45.16	-	\$40.69	-	\$42.11	-
CT	\$21.26	50	\$23.36	50	\$28.83	48	\$25.43	48
ME	36.64	44	43.71	33	56.93	11	63.53	9
MA	33.44	47	36.95	44	37.50	35	36.91	38
NH	34.08	45	27.09	49	25.35	50	30.77	46
RI	42.90	34	37.34	43	51.87	13	56.22	14
VT	40.25	41	43.30	34	68.14	4	64.85	8

Per Capita								
	Charges and Misc.				Intergovernmental			
	2014	Rank	2004	Rank	2014	Rank	2004	Rank
US	\$2,102	-	\$1,563	-	\$1,903	-	\$1,457	-
CT	\$1,417	50	\$1,124	48	\$1,922	25	\$1,223	42
ME	1,513	49	1,413	36	2,350	13	2,054	6
MA	2,007	29	1,574	23	2,251	16	1,572	15
NH	1,835	37	1,080	50	1,365	49	1,227	41
RI	2,064	27	1,339	41	2,496	8	2,016	9
VT	1,896	35	1,482	27	3,211	3	2,220	4

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

Other Revenues

The Census Bureau categorizes government revenues into four categories: general government (all revenue sources not described by the following three categories), utilities (water, gas and electric power and public mass transit owned and operated by a government or with government oversight); liquor stores (state- or locally-owned and operated by governments); and social insurance trusts (social insurance operations for which a government maintains accounting trust funds separate from other funds or financial activities of the government; the system must also provide a social purpose including public employee retirement systems, unemployment compensation, state workers’ compensation systems, and disability insurance trusts). Revenues from the three non-general revenue categories are subsequently classified separately in the Census Bureau data. Table 5 outlines the amount of other revenues generated by the New England states and the United States on per capita and personal income bases.

	Per \$1,000 of Personal Income		Per Capita	
	FY 2014	FY 2004	FY 2014	FY 2004
US	\$ 59.16	\$ 54.42	\$ 2,767	\$ 1,883
CT	\$ 31.24	\$ 20.43	\$ 2,083	\$ 983
ME	44.99	40.07	1,858	1,296
MA	47.55	49.57	2,854	2,112
NH	35.23	24.72	1,897	985
RI	43.93	49.55	2,114	1,777
VT	35.43	33.03	1,669	1,131

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

Social insurance trusts constitute the largest share of the three “non-general revenue” categories; state and local governments saw a significant revenue increase per capita in this category in FY 2014, which had an effect on total revenues for the year. Total other revenues were substantially greater in FY 2014 than in FY 2004; this can possibly be attributed to the fact that FY 2004 occurred during an economic recession. Program revenues that are included in this category, such as temporary disability insurance, are heavily dependent on payroll tax collections that often decline during economic recessions or periods of increased unemployment.

Revenue Changes between FY 2010 and FY 2014

Table 6 provides annual per capita revenue collections for Rhode Island and the country as a whole for the FY 2010-2014 period, allowing us to examine the impact on government revenues of the economic recovery since the end of the Great Recession. As this table demonstrates, total revenues have increased over the course of the ongoing recovery, both locally and nationally. Between FY

2010 and FY 2014, Rhode Island collections increased by 6.5 percent (from \$11,129 to \$11,854 per capita) and national collections increased by 10.8 percent (from \$10,366 to \$11,484 per capita). However, Rhode Island and national revenue collections were actually slightly lower in FY 2012 than in FY 2011, dropping by 11.4 percent and 12.7 percent, respectively, before climbing again in the two subsequent years.

Table 6
State and Local Revenues Per Capita
United States and Rhode Island, FY 2010-2014

	US Per Capita					RI Per Capita				
	2010	2011	2012	2013	2014	2010	2011	2012	2013	2014
Tax Revenues										
Property	\$ 1,447	\$ 1,441	\$ 1,432	\$ 1,442	\$ 1,474	\$ 2,092	\$ 2,169	\$ 2,230	\$ 2,277	\$ 2,312
Individual Income	852	922	986	1,078	1,078	863	974	1,015	1,035	1,034
General Sales	940	985	1,008	1,041	1,097	758	772	806	837	870
Other Taxes	929	997	1,025	1,059	1,062	867	880	956	978	966
Total State and Local Taxes	\$ 4,169	\$ 4,345	\$ 4,450	\$ 4,621	\$ 4,711	\$ 4,580	\$ 4,795	\$ 5,007	\$ 5,127	\$ 5,180
Charges and Misc Revenues	\$ 1,983	\$ 2,024	\$ 2,008	\$ 2,055	\$ 2,102	\$ 2,000	\$ 2,052	\$ 2,030	\$ 2,049	\$ 2,064
Intergovernmental Revenues	2,033	2,093	1,875	1,856	1,903	2,582	2,743	2,374	2,382	2,496
Total General Revenues	\$ 8,185	\$ 8,463	\$ 8,333	\$ 8,531	\$ 8,716	\$ 9,163	\$ 9,590	\$ 9,411	\$ 9,558	\$ 9,740
Non General Revenues*	\$ 2,181	\$ 2,659	\$ 1,381	\$ 2,307	\$ 2,767	\$ 1,966	\$ 2,495	\$ 1,291	\$ 1,856	\$ 2,114
Total Revenues	\$10,366	\$11,122	\$ 9,714	\$10,839	\$11,484	\$11,129	\$12,085	\$10,702	\$11,414	\$11,854

* Insurance trust, utility, and liquor store revenue
Source: US Census Bureau; Bureau of Economic Analysis; RIPEC calculations

IV

State and Local Revenue Tables

Table 7
All State and Local Tax Collections
Per \$1,000 of Personal Income
Fiscal Years 2014, 2009 and 2004

	FY 2014		FY 2009		FY 2004	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 100.72		\$ 106.14		\$ 100.57	
Alabama	\$ 81.28	45	\$ 87.16	47	\$ 81.96	48
Alaska	138.42	3	199.49	1	97.66	27
Arizona	88.03	38	96.29	38	97.26	28
Arkansas	99.94	21	104.22	24	94.60	35
California	106.86	14	109.67	13	100.34	19
Colorado	87.71	39	98.03	34	88.67	45
Connecticut	108.65	11	98.91	31	103.24	16
Delaware	97.31	27	98.15	33	92.41	41
Florida	77.50	49	98.86	32	90.67	43
Georgia	86.95	42	95.51	40	91.84	42
Hawaii	122.78	4	117.60	6	109.48	6
Idaho	87.07	41	93.45	44	96.44	29
Illinois	113.33	8	105.63	21	99.25	20
Indiana	92.63	33	109.25	14	98.30	25
Iowa	99.59	23	105.87	19	95.82	31
Kansas	94.36	30	104.30	23	110.21	5
Kentucky	97.34	26	99.76	30	99.05	21
Louisiana	93.01	32	107.93	16	104.40	13
Maine	116.56	6	118.42	5	120.76	3
Maryland	103.66	16	100.23	29	96.42	30
Massachusetts	100.89	20	96.69	37	98.31	24
Michigan	92.19	34	106.78	18	103.50	15
Minnesota	114.80	7	112.48	10	103.04	17
Mississippi	102.57	18	102.84	27	97.91	26
Missouri	84.49	43	89.70	45	89.54	44
Montana	94.58	29	105.75	20	92.94	40
Nebraska	100.95	19	105.36	22	107.82	10
Nevada	95.70	28	104.04	25	95.23	34
New Hampshire	80.69	46	83.63	48	79.35	50
New Jersey	111.70	9	116.36	8	104.34	14
New Mexico	108.23	12	108.05	15	105.20	12
New York	148.37	2	150.79	3	133.52	1
North Carolina	92.02	35	94.51	42	95.53	32
North Dakota	168.32	1	124.52	4	99.03	22
Ohio	99.80	22	107.46	17	107.97	9
Oklahoma	79.02	48	96.24	39	93.33	39
Oregon	98.34	24	94.81	41	93.34	38
Pennsylvania	98.15	25	101.33	28	98.58	23
Rhode Island	107.66	13	110.88	12	109.37	7
South Carolina	87.36	40	93.57	43	95.43	33
South Dakota	80.14	47	80.12	50	81.35	49
Tennessee	76.84	50	82.72	49	83.57	47
Texas	88.40	37	96.70	36	94.57	37
Utah	93.06	31	103.02	26	102.53	18
Vermont	117.54	5	117.23	7	108.32	8
Virginia	83.90	44	89.65	46	87.86	46
Washington	90.50	36	97.38	35	94.59	36
West Virginia	110.58	10	111.72	11	106.85	11
Wisconsin	103.22	17	113.88	9	111.51	4
Wyoming	106.12	15	166.90	2	126.10	2

* US average includes District of Columbia

Source: US Census Bureau, Bureau of Economic Analysis, RIPEC calculations
RI Ranked 14th in FY 2013

Table 8
All State and Local Tax Collections
Per Capita
Fiscal Years 2014, 2009 and 2004

	FY 2014		FY 2009		FY 2004	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 4,711		\$ 4,212		\$ 3,481	-
Alabama	\$ 3,012	50	\$ 2,898	49	\$ 2,346	50
Alaska	7,551	3	9,489	1	3,639	15
Arizona	3,395	45	3,171	45	2,948	33
Arkansas	3,767	35	3,303	39	2,562	48
California	5,502	12	4,679	11	3,802	11
Colorado	4,435	22	3,935	25	3,206	25
Connecticut	7,244	4	6,077	4	4,966	2
Delaware	4,457	20	4,127	21	3,674	14
Florida	3,375	46	3,710	30	3,168	26
Georgia	3,412	44	3,256	41	2,937	34
Hawaii	5,752	8	5,102	7	3,883	9
Idaho	3,279	47	2,990	48	2,790	39
Illinois	5,494	13	4,315	16	3,593	17
Indiana	3,763	36	3,765	29	3,021	29
Iowa	4,449	21	4,007	23	3,075	28
Kansas	4,390	23	4,140	19	3,395	22
Kentucky	3,619	39	3,245	43	2,783	40
Louisiana	3,907	32	3,952	24	2,920	36
Maine	4,812	16	4,409	14	3,904	8
Maryland	5,638	10	4,958	8	4,043	6
Massachusetts	6,055	6	4,951	9	4,187	5
Michigan	3,780	34	3,590	34	3,326	24
Minnesota	5,679	9	4,627	12	3,848	10
Mississippi	3,505	42	3,084	46	2,472	49
Missouri	3,485	43	3,270	40	2,844	38
Montana	3,873	33	3,689	31	2,652	45
Nebraska	4,914	15	4,204	17	3,638	16
Nevada	3,941	31	3,874	26	3,564	18
New Hampshire	4,345	24	3,809	28	3,164	27
New Jersey	6,471	5	5,947	5	4,609	3
New Mexico	3,965	29	3,603	33	2,912	37
New York	8,435	2	7,016	3	5,274	1
North Carolina	3,657	38	3,461	36	2,972	31
North Dakota	9,967	1	5,181	6	3,004	30
Ohio	4,216	26	3,827	27	3,422	21
Oklahoma	3,589	40	3,428	37	2,697	43
Oregon	4,145	27	3,380	38	2,950	32
Pennsylvania	4,711	17	4,157	18	3,457	20
Rhode Island	5,180	14	4,540	13	3,922	7
South Carolina	3,261	48	3,017	47	2,695	44
South Dakota	3,719	37	3,177	44	2,628	46
Tennessee	3,116	49	2,895	50	2,569	47
Texas	4,118	28	3,621	32	2,933	35
Utah	3,552	41	3,253	42	2,782	41
Vermont	5,538	11	4,744	10	3,708	13
Virginia	4,234	25	4,032	22	3,391	23
Washington	4,616	18	4,138	20	3,505	19
West Virginia	3,947	30	3,573	35	2,756	42
Wisconsin	4,596	19	4,361	15	3,732	12
Wyoming	5,955	7	7,635	2	4,498	4

* US average includes District of Columbia

Source: US Bureau of the Census, the Bureau of Economic Analysis, RIPEC calculations
RI Ranked 14th in FY 2013

Table 9
State and Local Property Tax Collections
Per \$1,000 of Personal Income
Fiscal Years 2014, 2009 and 2004

	FY 2014		FY 2009		FY 2004	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 31.51		\$ 36.00		\$ 31.64	
Alabama	\$ 14.14	49	\$ 16.53	50	\$ 12.93	50
Alaska	48.36	4	36.66	17	35.14	16
Arizona	25.95	33	33.36	25	28.73	26
Arkansas	17.95	48	17.24	49	14.94	48
California	27.17	30	35.17	21	25.60	38
Colorado	27.43	29	33.13	27	28.71	27
Connecticut	41.57	8	41.80	12	40.78	8
Delaware	18.29	47	18.08	47	13.99	49
Florida	27.63	27	42.90	11	31.19	21
Georgia	28.00	26	31.97	29	28.08	30
Hawaii	21.09	41	23.88	42	16.40	45
Idaho	24.97	35	26.64	38	27.48	31
Illinois	41.37	9	44.44	9	39.23	10
Indiana	23.98	37	33.30	26	31.97	19
Iowa	34.34	16	35.64	19	33.88	18
Kansas	30.94	19	35.11	22	38.71	11
Kentucky	19.89	45	20.58	44	18.47	43
Louisiana	20.06	43	20.00	45	18.08	44
Maine	46.52	6	47.78	6	49.83	1
Maryland	27.60	28	27.94	35	26.11	33
Massachusetts	36.59	12	36.74	16	35.71	15
Michigan	32.62	17	42.91	10	37.03	13
Minnesota	28.72	23	33.81	23	26.10	34
Mississippi	26.84	32	27.39	37	25.69	36
Missouri	23.36	40	26.11	39	23.71	39
Montana	36.09	14	40.42	14	36.65	14
Nebraska	36.36	13	38.92	15	34.31	17
Nevada	23.53	39	36.06	18	25.65	37
New Hampshire	53.34	1	54.11	1	49.30	2
New Jersey	53.09	2	53.98	2	48.08	3
New Mexico	19.95	44	19.65	46	16.23	46
New York	45.54	7	46.31	7	42.57	6
North Carolina	24.17	36	25.17	40	23.27	40
North Dakota	19.36	46	29.20	33	30.46	24
Ohio	28.54	24	31.93	30	30.97	22
Oklahoma	13.82	50	17.30	48	16.20	47
Oregon	32.37	18	35.27	20	30.83	23
Pennsylvania	29.29	21	30.50	31	28.89	25
Rhode Island	48.04	5	49.76	5	45.78	4
South Carolina	29.30	20	33.39	24	31.63	20
South Dakota	28.31	25	27.51	36	28.46	28
Tennessee	20.62	42	22.50	43	19.93	42
Texas	35.73	15	41.69	13	41.18	7
Utah	25.74	34	28.64	34	25.84	35
Vermont	49.61	3	52.75	3	45.03	5
Virginia	29.08	22	32.05	28	27.11	32
Washington	27.08	31	29.83	32	28.19	29
West Virginia	23.82	38	24.19	41	21.06	41
Wisconsin	37.32	11	44.66	8	40.53	9
Wyoming	37.65	10	52.66	4	38.41	12

* US average includes District of Columbia

Source: US Bureau of the Census, the Bureau of Economic Analysis, RIPEC calculations
 RI Ranked 4th in FY 2013

Table 10
State and Local Property Tax Collections
Per Capita
Fiscal Years 2014, 2009 and 2004

	FY 2014		FY 2009		FY 2004	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 1,474		\$ 1,429		\$ 1,095	-
Alabama	\$ 524	50	\$ 550	49	\$ 370	50
Alaska	2,638	4	1,744	11	1,309	12
Arizona	1,001	33	1,099	32	871	35
Arkansas	677	48	546	50	404	49
California	1,399	22	1,501	16	970	29
Colorado	1,387	23	1,330	25	1,038	23
Connecticut	2,772	3	2,568	2	1,961	3
Delaware	838	44	760	44	556	43
Florida	1,203	29	1,610	13	1,089	18
Georgia	1,099	31	1,090	34	898	33
Hawaii	988	34	1,036	36	582	42
Idaho	940	40	852	40	795	36
Illinois	2,006	10	1,815	9	1,420	9
Indiana	974	36	1,148	30	982	25
Iowa	1,534	15	1,349	23	1,087	19
Kansas	1,439	19	1,394	20	1,193	14
Kentucky	740	46	669	46	519	45
Louisiana	842	43	732	45	506	46
Maine	1,920	11	1,779	10	1,611	6
Maryland	1,501	16	1,382	22	1,095	17
Massachusetts	2,196	8	1,882	8	1,521	8
Michigan	1,337	26	1,443	17	1,190	15
Minnesota	1,420	20	1,391	21	975	27
Mississippi	917	41	821	41	649	40
Missouri	963	38	952	37	753	37
Montana	1,478	17	1,410	19	1,046	21
Nebraska	1,770	12	1,553	15	1,158	16
Nevada	969	37	1,343	24	960	30
New Hampshire	2,872	2	2,465	3	1,966	2
New Jersey	3,075	1	2,759	1	2,124	1
New Mexico	731	47	655	47	449	48
New York	2,589	5	2,155	5	1,681	4
North Carolina	961	39	922	38	724	38
North Dakota	1,147	30	1,215	29	924	31
Ohio	1,206	28	1,137	31	981	26
Oklahoma	628	49	616	48	468	47
Oregon	1,365	25	1,257	27	974	28
Pennsylvania	1,406	21	1,251	28	1,013	24
Rhode Island	2,312	7	2,037	7	1,642	5
South Carolina	1,094	32	1,077	35	893	34
South Dakota	1,314	27	1,091	33	919	32
Tennessee	836	45	787	42	613	41
Texas	1,664	13	1,561	14	1,277	13
Utah	983	35	904	39	701	39
Vermont	2,337	6	2,134	6	1,542	7
Virginia	1,467	18	1,442	18	1,046	20
Washington	1,381	24	1,267	26	1,045	22
West Virginia	850	42	774	43	543	44
Wisconsin	1,662	14	1,710	12	1,356	11
Wyoming	2,113	9	2,409	4	1,370	10

* US average includes District of Columbia

Source: US Bureau of the Census, the Bureau of Economic Analysis, RIPEC calculations
 RI Ranked 6th in FY 2013

Table 11
State and Local General Sales Tax Collections
Per \$1,000 of Personal Income
Fiscal Years 2014, 2009 and 2004

	FY 2014		FY 2009		FY 2004	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 23.46		\$ 24.12		\$ 24.42	
Alabama	\$ 24.14	21	\$ 25.37	22	\$ 24.98	26
Alaska	5.42	46	11.32	46	6.12	46
Arizona	34.87	8	34.19	9	37.63	7
Arkansas	37.44	4	41.05	5	38.41	5
California	24.47	20	24.16	27	25.92	19
Colorado	22.63	23	27.16	17	25.33	24
Connecticut	16.60	39	15.29	41	18.75	38
Delaware	-	47	-	47	-	47
Florida	27.34	15	29.74	13	30.34	12
Georgia	22.61	25	26.92	18	25.42	23
Hawaii	46.12	1	46.95	2	43.24	1
Idaho	22.63	24	24.68	26	26.27	18
Illinois	16.08	41	16.93	40	17.38	40
Indiana	26.23	17	28.19	15	25.05	25
Iowa	21.42	30	24.87	25	21.62	35
Kansas	28.96	14	26.84	19	29.61	14
Kentucky	19.15	35	20.49	35	21.41	36
Louisiana	35.66	6	40.76	6	42.59	3
Maine	21.77	28	20.61	33	21.77	34
Maryland	13.00	43	13.76	42	11.75	45
Massachusetts	13.71	42	11.58	45	13.62	43
Michigan	21.47	29	26.76	20	24.41	27
Minnesota	21.03	32	20.86	32	21.91	33
Mississippi	32.34	10	34.32	8	34.31	8
Missouri	22.32	27	22.87	28	25.60	20
Montana	-	47	-	47	-	47
Nebraska	23.19	22	25.30	23	30.09	13
Nevada	36.50	5	30.88	11	29.48	15
New Hampshire	-	47	-	47	-	47
New Jersey	17.22	38	18.50	38	16.52	41
New Mexico	39.85	3	42.49	4	37.78	6
New York	24.53	19	25.28	24	25.50	22
North Carolina	20.88	33	21.67	31	22.46	30
North Dakota	35.44	7	26.45	21	22.44	31
Ohio	24.95	18	21.95	30	25.52	21
Oklahoma	26.30	16	30.59	12	27.52	17
Oregon	-	47	-	47	-	47
Pennsylvania	16.59	40	17.27	39	18.37	39
Rhode Island	18.07	37	18.88	37	20.94	37
South Carolina	21.06	31	22.13	29	24.27	28
South Dakota	32.41	9	32.78	10	31.77	10
Tennessee	31.42	12	37.98	7	39.85	4
Texas	31.79	11	29.28	14	27.97	16
Utah	22.61	26	27.18	16	30.88	11
Vermont	12.38	44	13.11	43	12.28	44
Virginia	11.53	45	12.53	44	13.63	42
Washington	41.13	2	44.20	3	43.21	2
West Virginia	18.47	36	19.12	36	21.97	32
Wisconsin	19.47	34	20.55	34	22.58	29
Wyoming	29.10	13	49.97	1	34.01	9

* US average includes District of Columbia

Source: US Bureau of the Census, the Bureau of Economic Analysis, RIPEC calculations
 RI Ranked 37th in FY 2013

Table 12
State and Local General Sales Tax Collections
Per Capita
Fiscal Years 2014, 2009 and 2004

	FY 2014		FY 2009		FY 2004	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 1,097		\$ 957		\$ 845	-
Alabama	\$ 895	29	\$ 844	29	\$ 715	32
Alaska	296	46	539	45	228	46
Arizona	1,345	13	1,126	11	1,140	6
Arkansas	1,411	10	1,301	7	1,040	10
California	1,260	15	1,031	18	982	14
Colorado	1,144	18	1,090	15	916	15
Connecticut	1,107	20	939	24	902	17
Delaware	-	47	-	47	-	47
Florida	1,191	17	1,116	12	1,060	8
Georgia	888	30	918	25	813	23
Hawaii	2,160	1	2,037	2	1,533	2
Idaho	852	35	790	32	760	28
Illinois	779	40	692	39	629	39
Indiana	1,066	22	971	21	770	27
Iowa	957	26	941	23	694	35
Kansas	1,347	12	1,066	17	912	16
Kentucky	712	41	666	41	602	40
Louisiana	1,498	7	1,492	4	1,191	5
Maine	899	28	767	36	704	33
Maryland	707	42	681	40	493	44
Massachusetts	823	37	593	43	580	41
Michigan	880	31	900	26	784	26
Minnesota	1,040	24	858	28	818	21
Mississippi	1,105	21	1,029	19	866	19
Missouri	921	27	834	30	813	22
Montana	-	47	-	47	-	47
Nebraska	1,129	19	1,009	20	1,015	12
Nevada	1,503	6	1,150	10	1,103	7
New Hampshire	-	47	-	47	-	47
New Jersey	998	25	945	22	730	31
New Mexico	1,460	9	1,417	5	1,046	9
New York	1,394	11	1,176	9	1,007	13
North Carolina	830	36	794	31	699	34
North Dakota	2,099	2	1,100	13	681	37
Ohio	1,054	23	782	34	809	24
Oklahoma	1,195	16	1,090	16	795	25
Oregon	-	47	-	47	-	47
Pennsylvania	796	38	708	38	644	38
Rhode Island	870	32	773	35	751	30
South Carolina	786	39	714	37	686	36
South Dakota	1,504	5	1,300	8	1,026	11
Tennessee	1,274	14	1,329	6	1,225	3
Texas	1,481	8	1,097	14	868	18
Utah	863	34	858	27	838	20
Vermont	583	44	530	46	420	45
Virginia	582	45	563	44	526	43
Washington	2,098	3	1,878	3	1,601	1
West Virginia	659	43	612	42	567	42
Wisconsin	867	33	787	33	756	29
Wyoming	1,633	4	2,286	1	1,213	4

* US average includes District of Columbia

Source: US Bureau of the Census, the Bureau of Economic Analysis, RIPEC calculations
 RI Ranked 32nd in FY 2013

Table 13
State and Local Selective Sales Tax Collections
Per \$1,000 of Personal Income
Fiscal Years 2014, 2009 and 2004

	FY 2014		FY 2009		FY 2004	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 11.50		\$ 11.82		\$ 11.51	
Alabama	\$ 15.12	8	\$ 15.50	10	\$ 15.60	10
Alaska	8.84	40	9.98	36	8.65	43
Arizona	7.93	45	10.11	35	9.52	40
Arkansas	12.54	20	12.72	21	11.97	21
California	9.11	38	7.74	47	8.17	47
Colorado	8.46	43	7.74	48	7.45	48
Connecticut	11.68	24	9.92	37	10.63	31
Delaware	11.67	25	13.17	19	12.17	19
Florida	12.96	17	16.26	6	15.86	9
Georgia	8.44	44	8.24	45	8.31	46
Hawaii	19.05	4	15.63	9	16.05	7
Idaho	7.87	46	8.03	46	9.88	35
Illinois	15.95	7	17.04	4	16.35	5
Indiana	13.43	13	12.72	22	11.75	23
Iowa	9.84	35	11.15	27	10.37	33
Kansas	8.61	41	9.31	40	11.26	30
Kentucky	17.56	5	16.87	5	15.87	8
Louisiana	12.95	18	15.76	8	15.26	12
Maine	13.24	16	12.91	20	11.43	28
Maryland	14.44	10	10.35	34	11.46	25
Massachusetts	6.87	49	7.16	49	7.27	49
Michigan	10.24	34	11.18	26	9.80	38
Minnesota	16.77	6	14.69	13	12.91	18
Mississippi	14.74	9	13.71	15	13.47	14
Missouri	9.19	37	10.56	32	11.27	29
Montana	13.42	14	15.90	7	16.84	4
Nebraska	7.79	48	8.27	43	9.81	37
Nevada	22.48	2	23.25	1	25.09	1
New Hampshire	12.36	22	13.78	14	13.20	15
New Jersey	7.84	47	8.26	44	9.28	41
New Mexico	10.39	33	10.78	31	12.99	17
New York	11.81	23	12.31	23	10.57	32
North Carolina	11.58	26	11.05	29	11.73	24
North Dakota	12.88	19	13.31	18	16.22	6
Ohio	11.47	28	12.29	24	8.44	45
Oklahoma	9.06	39	9.13	42	8.47	44
Oregon	11.42	29	9.24	41	9.04	42
Pennsylvania	13.90	11	13.59	17	11.44	27
Rhode Island	13.33	15	13.62	16	13.18	16
South Carolina	8.60	42	9.67	38	9.98	34
South Dakota	10.53	32	10.89	30	11.45	26
Tennessee	11.56	27	9.49	39	9.82	36
Texas	12.40	21	14.72	12	15.32	11
Utah	10.67	31	11.10	28	12.02	20
Vermont	22.65	1	20.22	3	20.57	3
Virginia	9.29	36	10.46	33	11.85	22
Washington	13.55	12	15.01	11	14.18	13
West Virginia	22.25	3	21.30	2	24.28	2
Wisconsin	11.07	30	12.25	25	9.69	39
Wyoming	6.08	50	6.78	50	7.22	50

* US average includes District of Columbia

Source: US Bureau of the Census, the Bureau of Economic Analysis, RIPEC calculations
RI Ranked 16th in FY 2013

Table 14
State and Local Selective Sales Tax Collections
Per Capita
Fiscal Years 2014, 2009 and 2004

	FY 2014		FY 2009		FY 2004	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 538		\$ 469		\$ 398	-
Alabama	\$ 560	18	\$ 515	20	\$ 447	18
Alaska	482	28	475	23	322	37
Arizona	306	49	333	40	288	42
Arkansas	473	30	403	33	324	36
California	469	32	330	42	309	40
Colorado	428	37	311	47	269	46
Connecticut	779	7	610	9	511	9
Delaware	534	23	554	17	484	11
Florida	565	17	610	8	554	6
Georgia	331	47	281	49	266	48
Hawaii	892	3	678	5	569	5
Idaho	296	50	257	50	286	43
Illinois	773	8	696	3	592	4
Indiana	546	21	438	26	361	27
Iowa	439	36	422	30	333	32
Kansas	401	42	370	36	347	30
Kentucky	653	14	549	19	446	19
Louisiana	544	22	577	11	427	20
Maine	547	20	480	22	370	25
Maryland	785	6	512	21	480	14
Massachusetts	412	39	367	37	310	39
Michigan	420	38	376	35	315	38
Minnesota	830	4	604	10	482	12
Mississippi	504	24	411	31	340	31
Missouri	379	44	385	34	358	29
Montana	550	19	555	15	480	13
Nebraska	379	45	330	43	331	33
Nevada	926	2	866	1	939	1
New Hampshire	666	13	628	7	526	7
New Jersey	454	35	422	29	410	22
New Mexico	381	43	360	38	360	28
New York	671	11	573	12	417	21
North Carolina	460	34	405	32	365	26
North Dakota	763	9	554	16	492	10
Ohio	485	27	438	27	267	47
Oklahoma	412	40	325	45	245	50
Oregon	481	29	329	44	286	44
Pennsylvania	667	12	557	14	401	23
Rhode Island	641	15	558	13	473	16
South Carolina	321	48	312	46	282	45
South Dakota	489	26	432	28	370	24
Tennessee	469	33	332	41	302	41
Texas	577	16	551	18	475	15
Utah	407	41	350	39	326	34
Vermont	1,067	1	818	2	704	2
Virginia	469	31	470	24	457	17
Washington	691	10	638	6	525	8
West Virginia	794	5	681	4	626	3
Wisconsin	493	25	469	25	324	35
Wyoming	341	46	310	48	258	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 2013

Table 15
State and Local Individual Income Tax Collections
Per \$1,000 of Personal Income
Fiscal Years 2014, 2009 and 2004

	FY 2014		FY 2009		FY 2004	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 23.05		\$ 22.43		\$ 21.42	
Alabama	\$ 18.48	35	\$ 17.96	36	\$ 18.24	36
Alaska	-	44	-	44	-	44
Arizona	13.54	40	12.03	41	13.67	40
Arkansas	23.34	23	24.64	20	22.90	24
California	34.38	5	28.42	8	27.25	11
Colorado	21.23	31	22.23	30	20.76	31
Connecticut	32.41	7	26.06	18	25.90	15
Delaware	25.86	17	26.23	16	25.55	16
Florida	-	44	-	44	-	44
Georgia	22.86	25	23.60	26	24.45	17
Hawaii	26.45	14	23.97	25	26.60	12
Idaho	22.03	29	24.06	24	23.00	21
Illinois	26.63	10	17.58	37	15.83	38
Indiana	22.64	28	26.30	15	22.28	26
Iowa	23.98	21	24.69	19	21.36	28
Kansas	18.67	34	24.62	21	22.84	25
Kentucky	30.50	8	31.32	6	31.37	6
Louisiana	14.17	39	18.04	35	17.51	37
Maine	25.78	18	27.90	10	27.54	10
Maryland	38.81	3	38.46	2	35.95	3
Massachusetts	32.90	6	31.63	5	32.13	5
Michigan	20.53	32	18.64	34	19.67	33
Minnesota	35.89	4	32.29	4	30.29	7
Mississippi	16.32	38	16.85	38	14.66	39
Missouri	22.84	27	23.37	27	22.22	27
Montana	25.59	19	24.50	22	23.15	20
Nebraska	23.35	22	22.53	28	21.24	29
Nevada	-	44	-	44	-	44
New Hampshire	1.30	42	1.63	42	1.07	42
New Jersey	23.20	24	24.09	23	19.52	34
New Mexico	16.97	36	14.47	39	19.46	35
New York	47.62	1	49.13	1	40.47	1
North Carolina	26.55	13	28.23	9	28.69	8
North Dakota	11.63	41	13.87	40	11.15	41
Ohio	26.63	11	31.02	7	33.59	4
Oklahoma	16.92	37	19.60	32	22.94	23
Oregon	40.16	2	38.30	3	38.95	2
Pennsylvania	25.45	20	26.37	14	23.79	18
Rhode Island	21.48	30	22.28	29	23.42	19
South Carolina	19.23	33	19.37	33	20.82	30
South Dakota	-	44	-	44	-	44
Tennessee	0.91	43	1.02	43	0.78	43
Texas	-	44	-	44	-	44
Utah	26.07	15	26.94	12	26.20	13
Vermont	22.85	26	21.21	31	20.37	32
Virginia	26.07	16	26.23	17	26.08	14
Washington	-	44	-	44	-	44
West Virginia	26.77	9	26.83	13	22.98	22
Wisconsin	26.56	12	27.71	11	28.65	9
Wyoming	-	44	-	44	-	44

* US average includes District of Columbia

Source: US Bureau of the Census, the Bureau of Economic Analysis, RIPEC calculations
RI Ranked 32nd in FY 2013

Table 16
State and Local Individual Income Tax Collections
Per Capita
Fiscal Years 2014, 2009 and 2004

	FY 2014		FY 2009		FY 2004	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 1,078		\$ 890		\$ 741	-
Alabama	\$ 685	37	\$ 597	37	\$ 522	37
Alaska	-	44	-	44	-	44
Arizona	522	41	396	41	414	39
Arkansas	880	30	781	30	620	32
California	1,770	6	1,213	8	1,033	8
Colorado	1,073	19	892	23	751	20
Connecticut	2,161	2	1,601	4	1,246	4
Delaware	1,185	13	1,103	11	1,016	9
Florida	-	44	-	44	-	44
Georgia	897	29	804	29	782	19
Hawaii	1,239	11	1,040	14	943	12
Idaho	830	33	770	31	665	28
Illinois	1,291	10	718	32	573	35
Indiana	920	28	906	21	685	27
Iowa	1,071	20	935	19	686	26
Kansas	868	31	977	18	704	24
Kentucky	1,134	16	1,019	17	881	15
Louisiana	595	39	661	34	490	38
Maine	1,064	21	1,039	15	890	14
Maryland	2,111	3	1,902	2	1,508	2
Massachusetts	1,974	4	1,620	3	1,369	3
Michigan	842	32	627	35	632	31
Minnesota	1,775	5	1,328	6	1,131	6
Mississippi	557	40	505	39	370	40
Missouri	942	27	852	27	706	23
Montana	1,048	23	855	26	661	30
Nebraska	1,136	15	899	22	717	21
Nevada	-	44	-	44	-	44
New Hampshire	70	42	74	42	43	42
New Jersey	1,344	8	1,231	7	862	16
New Mexico	622	38	482	40	539	36
New York	2,707	1	2,286	1	1,599	1
North Carolina	1,055	22	1,034	16	892	13
North Dakota	689	36	577	38	338	41
Ohio	1,125	17	1,105	10	1,064	7
Oklahoma	769	34	698	33	663	29
Oregon	1,693	7	1,365	5	1,231	5
Pennsylvania	1,221	12	1,082	12	834	18
Rhode Island	1,034	24	912	20	840	17
South Carolina	718	35	625	36	588	34
South Dakota	-	44	-	44	-	44
Tennessee	37	43	36	43	24	43
Texas	-	44	-	44	-	44
Utah	995	25	851	28	711	22
Vermont	1,077	18	858	25	697	25
Virginia	1,316	9	1,179	9	1,007	10
Washington	-	44	-	44	-	44
West Virginia	955	26	858	24	593	33
Wisconsin	1,183	14	1,061	13	959	11
Wyoming	-	44	-	44	-	44

* US average includes District of Columbia

Source: US Bureau of the Census, the Bureau of Economic Analysis, RIPEC calculations
RI Ranked 24th in FY 2013

Table 17
State and Local Corporate Income Tax Collections,
Per \$1,000 of Personal Income
Fiscal Years 2014, 2009 and 2004

	FY 2014		FY 2009		FY 2004	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 3.69		\$ 3.83		\$ 3.36	
Alabama	\$ 2.27	37	\$ 3.18	22	\$ 2.27	33
Alaska	10.17	2	19.31	1	14.00	1
Arizona	2.25	39	2.77	28	3.10	18
Arkansas	3.57	18	3.81	13	2.47	30
California	4.48	13	6.11	5	5.18	6
Colorado	2.69	29	1.66	42	1.46	42
Connecticut	2.62	31	2.06	39	2.28	32
Delaware	6.71	5	5.77	6	6.72	4
Florida	2.40	35	2.66	31	2.43	31
Georgia	2.41	34	2.10	37	1.77	39
Hawaii	1.91	41	1.41	46	1.32	43
Idaho	3.13	24	2.91	25	2.63	26
Illinois	7.10	4	3.26	21	2.80	23
Indiana	3.25	23	3.81	12	3.39	13
Iowa	2.81	27	2.33	35	0.95	46
Kansas	2.45	33	3.34	20	1.99	35
Kentucky	5.00	9	3.59	18	3.30	16
Louisiana	2.48	32	3.76	14	1.89	37
Maine	3.33	22	2.91	24	2.65	25
Maryland	3.04	26	2.68	29	2.47	29
Massachusetts	5.45	7	5.34	8	4.73	8
Michigan	2.17	40	2.09	38	5.69	5
Minnesota	4.94	10	3.62	17	3.38	14
Mississippi	5.15	8	3.68	16	3.37	15
Missouri	1.73	44	1.51	45	1.24	45
Montana	3.61	16	4.86	9	2.59	28
Nebraska	3.37	20	2.79	27	2.86	21
Nevada	-	47	-	47	-	47
New Hampshire	7.62	3	8.20	3	7.98	2
New Jersey	4.59	11	5.42	7	5.00	7
New Mexico	2.69	30	2.45	34	2.67	24
New York	10.30	1	11.55	2	7.06	3
North Carolina	3.48	19	2.66	30	3.20	17
North Dakota	5.84	6	4.85	10	2.59	27
Ohio	0.57	46	1.57	43	2.92	20
Oklahoma	2.27	38	2.64	32	1.32	44
Oregon	3.36	21	2.13	36	2.85	22
Pennsylvania	4.52	12	3.96	11	3.87	10
Rhode Island	2.37	36	2.52	33	1.81	38
South Carolina	1.84	42	1.72	41	1.68	40
South Dakota	0.63	45	1.53	44	1.90	36
Tennessee	4.47	14	3.74	15	3.86	11
Texas	-	47	-	47	-	47
Utah	2.78	28	2.86	26	2.25	34
Vermont	3.58	17	3.45	19	2.95	19
Virginia	1.77	43	1.81	40	1.48	41
Washington	-	47	-	47	-	47
West Virginia	3.08	25	7.25	4	3.90	9
Wisconsin	3.84	15	3.05	23	3.72	12
Wyoming	-	47	-	47	-	47

* US average includes District of Columbia

Source: US Bureau of the Census, the Bureau of Economic Analysis, RIPEC calculations
RI Ranked 32nd in FY 2013

Table 18
State and Local Corporate Income Tax Collections,
Per Capita
Fiscal Years 2014, 2009 and 2004

	FY 2014		FY 2009		FY 2004	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 172		\$ 152		\$ 116	-
Alabama	\$ 84	42	\$ 106	27	\$ 65	33
Alaska	555	2	919	1	522	1
Arizona	87	41	91	33	94	21
Arkansas	135	25	121	21	67	32
California	231	10	261	6	196	7
Colorado	136	24	67	41	53	41
Connecticut	174	15	127	20	110	13
Delaware	307	7	243	7	267	4
Florida	104	33	100	29	85	27
Georgia	94	37	72	39	57	39
Hawaii	89	39	61	42	47	43
Idaho	118	28	93	32	76	29
Illinois	344	5	133	15	101	16
Indiana	132	26	131	18	104	14
Iowa	126	27	88	35	31	46
Kansas	114	30	133	16	61	36
Kentucky	186	12	117	23	93	23
Louisiana	104	34	138	14	53	40
Maine	138	23	108	26	86	25
Maryland	166	18	132	17	104	15
Massachusetts	327	6	273	5	202	6
Michigan	89	40	70	40	183	8
Minnesota	245	9	149	12	126	10
Mississippi	176	14	110	25	85	26
Missouri	71	43	55	46	39	44
Montana	148	20	170	10	74	31
Nebraska	164	19	111	24	97	20
Nevada	-	47	-	47	-	47
New Hampshire	410	3	373	3	318	2
New Jersey	266	8	277	4	221	5
New Mexico	99	36	82	36	74	30
New York	586	1	537	2	279	3
North Carolina	138	22	97	30	99	19
North Dakota	346	4	202	9	79	28
Ohio	24	46	56	44	93	22
Oklahoma	103	35	94	31	38	45
Oregon	142	21	76	38	90	24
Pennsylvania	217	11	163	11	136	9
Rhode Island	114	29	103	28	65	34
South Carolina	69	44	55	45	47	42
South Dakota	29	45	61	43	61	35
Tennessee	181	13	131	19	119	12
Texas	-	47	-	47	-	47
Utah	106	32	90	34	61	37
Vermont	169	17	140	13	101	17
Virginia	90	38	81	37	57	38
Washington	-	47	-	47	-	47
West Virginia	110	31	232	8	101	18
Wisconsin	171	16	117	22	125	11
Wyoming	-	47	-	47	-	47

* US average includes District of Columbia

Source: US Bureau of the Census, the Bureau of Economic Analysis, RIPEC calculations
RI Ranked 23rd in FY 2013

Table 19
Charges and Misc. General Revenues
Per \$1,000 of Personal Income
Fiscal Years 2014, 2009 and 2004

	FY 2014		FY 2009		FY 2004	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 44.93		\$ 50.46		\$ 45.16	-
Alabama	\$ 62.10	7	\$ 67.23	6	\$ 63.49	4
Alaska	139.32	1	155.40	1	153.90	1
Arizona	41.73	36	43.72	42	36.16	45
Arkansas	41.93	35	47.41	35	47.41	22
California	44.41	27	52.25	25	47.26	24
Colorado	48.26	21	58.66	17	50.43	19
Connecticut	21.26	50	22.32	50	23.36	50
Delaware	68.24	5	77.45	4	67.45	3
Florida	50.08	16	59.63	15	47.93	21
Georgia	41.52	37	45.69	39	41.92	36
Hawaii	49.52	17	47.77	34	39.80	42
Idaho	44.63	26	59.55	16	52.63	15
Illinois	32.04	49	38.20	46	34.01	46
Indiana	49.16	18	57.95	20	51.43	17
Iowa	59.88	9	62.14	13	53.90	13
Kansas	54.35	12	58.19	18	47.32	23
Kentucky	43.12	32	53.53	23	45.63	29
Louisiana	52.28	14	63.12	11	57.75	11
Maine	36.64	44	39.80	45	43.71	33
Maryland	32.66	48	33.44	49	31.91	48
Massachusetts	33.44	47	41.66	44	36.95	44
Michigan	53.35	13	57.98	19	51.86	16
Minnesota	43.78	29	50.31	29	45.87	28
Mississippi	63.26	6	65.05	7	57.78	10
Missouri	43.09	33	45.93	38	41.86	37
Montana	43.74	31	60.02	14	52.73	14
Nebraska	45.23	25	51.04	27	48.84	20
Nevada	39.56	43	49.00	31	40.41	41
New Hampshire	34.08	45	37.05	47	27.09	49
New Jersey	34.07	46	36.49	48	32.48	47
New Mexico	73.37	4	72.60	5	62.99	7
New York	44.05	28	51.13	26	45.08	31
North Carolina	52.07	15	50.51	28	45.24	30
North Dakota	46.75	22	63.18	10	59.31	9
Ohio	48.87	19	52.80	24	46.03	26
Oklahoma	46.54	23	54.09	21	50.49	18
Oregon	60.24	8	63.74	9	56.65	12
Pennsylvania	40.56	39	43.53	43	41.02	39
Rhode Island	42.90	34	48.20	33	37.34	43
South Carolina	75.08	3	80.13	3	63.24	5
South Dakota	40.33	40	45.13	40	40.63	40
Tennessee	39.89	42	49.48	30	44.30	32
Texas	41.19	38	46.75	37	46.04	25
Utah	59.85	10	64.47	8	61.80	8
Vermont	40.25	41	46.81	36	43.30	34
Virginia	45.51	24	44.83	41	41.09	38
Washington	48.54	20	54.06	22	46.02	27
West Virginia	57.58	11	63.04	12	63.14	6
Wisconsin	43.75	30	48.96	32	43.28	35
Wyoming	84.46	2	94.09	2	80.68	2

* US average includes District of Columbia

Source: US Bureau of the Census, the Bureau of Economic Analysis, RIPEC calculations
RI Ranked 32nd in FY 2013

Table 20
Charges and Misc. General Revenues
Per Capita
Fiscal Years 2014, 2009 and 2004

	FY 2014		FY 2009		FY 2004	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 2,102		\$ 2,003		\$ 1,563	-
Alabama	\$ 2,301	14	\$ 2,235	15	\$ 1,817	5
Alaska	7,600	1	7,392	1	5,735	1
Arizona	1,609	45	1,440	49	1,096	49
Arkansas	1,581	47	1,502	47	1,284	45
California	2,286	16	2,229	16	1,791	7
Colorado	2,440	12	2,355	8	1,823	4
Connecticut	1,417	50	1,371	50	1,124	48
Delaware	3,126	3	3,257	3	2,682	3
Florida	2,181	21	2,237	14	1,674	16
Georgia	1,629	42	1,557	46	1,341	40
Hawaii	2,320	13	2,072	19	1,412	37
Idaho	1,681	41	1,905	30	1,523	24
Illinois	1,553	48	1,560	45	1,231	47
Indiana	1,997	30	1,997	25	1,581	22
Iowa	2,675	7	2,352	9	1,730	12
Kansas	2,528	9	2,310	11	1,458	31
Kentucky	1,603	46	1,741	40	1,282	46
Louisiana	2,196	19	2,311	10	1,615	20
Maine	1,513	49	1,482	48	1,413	36
Maryland	1,777	40	1,654	44	1,338	42
Massachusetts	2,007	29	2,133	17	1,574	23
Michigan	2,188	20	1,950	28	1,666	17
Minnesota	2,165	22	2,070	20	1,713	13
Mississippi	2,161	23	1,951	27	1,459	29
Missouri	1,777	39	1,674	43	1,330	43
Montana	1,791	38	2,094	18	1,504	26
Nebraska	2,201	18	2,036	21	1,648	18
Nevada	1,629	43	1,824	36	1,512	25
New Hampshire	1,835	37	1,687	42	1,080	50
New Jersey	1,974	31	1,865	34	1,435	34
New Mexico	2,688	6	2,421	6	1,743	11
New York	2,505	10	2,379	7	1,781	10
North Carolina	2,070	25	1,850	35	1,407	38
North Dakota	2,768	5	2,629	4	1,799	6
Ohio	2,064	26	1,880	32	1,459	30
Oklahoma	2,114	24	1,927	29	1,459	28
Oregon	2,539	8	2,272	13	1,791	8
Pennsylvania	1,947	33	1,786	38	1,438	33
Rhode Island	2,064	27	1,974	26	1,339	41
South Carolina	2,803	4	2,584	5	1,786	9
South Dakota	1,871	36	1,789	37	1,313	44
Tennessee	1,618	44	1,732	41	1,362	39
Texas	1,919	34	1,751	39	1,428	35
Utah	2,285	17	2,036	22	1,677	15
Vermont	1,896	35	1,894	31	1,482	27
Virginia	2,297	15	2,016	23	1,586	21
Washington	2,476	11	2,297	12	1,705	14
West Virginia	2,055	28	2,016	24	1,629	19
Wisconsin	1,948	32	1,875	33	1,449	32
Wyoming	4,740	2	4,304	2	2,878	2

* US average includes District of Columbia

Source: US Bureau of the Census, the Bureau of Economic Analysis, RIPEC calculations
RI Ranked 27th in FY 2013

Table 21
All State and Local Tax Collections,
Charges and Misc. General Revenues
Per \$1,000 of Personal Income
Fiscal Years 2014, 2009 and 2004

	FY 2014		FY 2009		FY 2004	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 145.65	-	\$ 156.61	-	\$ 145.73	-
Alabama	\$ 143.38	28	\$ 154.39	29	\$ 145.45	28
Alaska	277.74	1	354.89	1	251.57	1
Arizona	129.76	41	140.01	42	133.42	42
Arkansas	141.87	29	151.63	34	142.01	31
California	151.27	17	161.91	21	147.60	25
Colorado	135.98	36	156.69	27	139.10	36
Connecticut	129.91	40	121.23	49	126.60	48
Delaware	165.55	9	175.60	6	159.87	9
Florida	127.58	46	158.49	25	138.61	37
Georgia	128.47	44	141.20	41	133.76	41
Hawaii	172.31	6	165.37	15	149.28	22
Idaho	131.70	39	153.00	32	149.07	23
Illinois	145.37	25	143.83	39	133.26	43
Indiana	141.79	30	167.20	13	149.74	20
Iowa	159.47	11	168.01	10	149.72	21
Kansas	148.71	19	162.49	20	157.53	12
Kentucky	140.46	31	153.29	30	144.69	29
Louisiana	145.29	26	171.05	9	162.14	8
Maine	153.20	15	158.22	26	164.47	6
Maryland	136.32	35	133.67	46	128.33	46
Massachusetts	134.33	38	138.35	43	135.25	40
Michigan	145.53	24	164.76	16	155.36	15
Minnesota	158.57	13	162.79	19	148.91	24
Mississippi	165.83	8	167.89	11	155.69	14
Missouri	127.58	45	135.63	44	131.39	44
Montana	138.31	34	165.77	14	145.67	27
Nebraska	146.18	22	156.40	28	156.65	13
Nevada	135.26	37	153.03	31	135.64	39
New Hampshire	114.77	50	120.67	50	106.44	50
New Jersey	145.77	23	152.85	33	136.83	38
New Mexico	181.60	5	180.65	5	168.19	5
New York	192.42	3	201.93	3	178.60	3
North Carolina	144.10	27	145.02	37	140.78	32
North Dakota	215.07	2	187.70	4	158.34	11
Ohio	148.67	20	160.26	22	154.00	17
Oklahoma	125.56	47	150.33	36	143.83	30
Oregon	158.58	12	158.55	24	150.00	19
Pennsylvania	138.71	33	144.86	38	139.60	35
Rhode Island	150.56	18	159.09	23	146.71	26
South Carolina	162.44	10	173.70	8	158.67	10
South Dakota	120.46	48	125.25	48	121.98	49
Tennessee	116.74	49	132.20	47	127.87	47
Texas	129.59	42	143.45	40	140.61	33
Utah	152.91	16	167.50	12	164.33	7
Vermont	157.79	14	164.04	17	151.62	18
Virginia	129.41	43	134.47	45	128.95	45
Washington	139.04	32	151.44	35	140.60	34
West Virginia	168.16	7	174.76	7	169.98	4
Wisconsin	146.97	21	162.85	18	154.79	16
Wyoming	190.58	4	260.98	2	206.78	2

* US average includes District of Columbia

Source: US Bureau of the Census, the Bureau of Economic Analysis, RIPEC calculations
 RI Ranked 20th in FY 2013

Table 22
All State and Local Tax Collections,
Charges and Misc. General Revenues
Per Capita
Fiscal Years 2014, 2009 and 2004

	FY 2014		FY 2009		FY 2004	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 6,813	-	\$ 6,215	-	\$ 5,044	-
Alabama	\$ 5,312	44	\$ 5,133	41	\$ 4,163	42
Alaska	15,151	1	16,881	1	9,375	1
Arizona	5,004	48	4,611	50	4,043	46
Arkansas	5,348	43	4,805	48	3,845	50
California	7,789	10	6,908	10	5,593	8
Colorado	6,876	20	6,289	18	5,029	19
Connecticut	8,661	5	7,449	6	6,090	5
Delaware	7,583	11	7,384	7	6,356	4
Florida	5,556	42	5,947	24	4,842	25
Georgia	5,042	47	4,813	47	4,278	39
Hawaii	8,072	7	7,174	8	5,294	12
Idaho	4,960	49	4,895	46	4,313	38
Illinois	7,048	18	5,875	27	4,825	26
Indiana	5,761	35	5,762	29	4,602	31
Iowa	7,124	15	6,359	17	4,805	27
Kansas	6,918	19	6,450	15	4,853	24
Kentucky	5,222	46	4,985	43	4,065	45
Louisiana	6,103	29	6,262	19	4,535	32
Maine	6,325	26	5,890	26	5,318	11
Maryland	7,415	13	6,612	13	5,381	10
Massachusetts	8,062	8	7,085	9	5,761	7
Michigan	5,968	33	5,540	35	4,992	20
Minnesota	7,844	9	6,696	11	5,560	9
Mississippi	5,666	38	5,035	42	3,931	48
Missouri	5,262	45	4,944	45	4,174	41
Montana	5,664	39	5,783	28	4,157	43
Nebraska	7,115	16	6,241	20	5,286	13
Nevada	5,571	41	5,698	31	5,076	18
New Hampshire	6,180	28	5,496	36	4,244	40
New Jersey	8,445	6	7,812	4	6,043	6
New Mexico	6,653	23	6,023	23	4,655	30
New York	10,939	3	9,395	3	7,055	3
North Carolina	5,727	36	5,311	39	4,379	36
North Dakota	12,735	2	7,810	5	4,803	28
Ohio	6,280	27	5,707	30	4,880	23
Oklahoma	5,703	37	5,355	38	4,156	44
Oregon	6,684	21	5,652	32	4,741	29
Pennsylvania	6,657	22	5,942	25	4,895	22
Rhode Island	7,244	14	6,513	14	5,261	14
South Carolina	6,064	30	5,601	33	4,482	33
South Dakota	5,590	40	4,966	44	3,941	47
Tennessee	4,734	50	4,627	49	3,930	49
Texas	6,036	31	5,372	37	4,361	37
Utah	5,837	34	5,288	40	4,459	34
Vermont	7,435	12	6,638	12	5,190	16
Virginia	6,531	25	6,048	22	4,976	21
Washington	7,092	17	6,435	16	5,210	15
West Virginia	6,003	32	5,589	34	4,385	35
Wisconsin	6,544	24	6,236	21	5,181	17
Wyoming	10,695	4	11,939	2	7,376	2

* US average includes District of Columbia

Source: US Bureau of the Census, the Bureau of Economic Analysis, RIPEC calculations
 RI Ranked 14th in FY 2013

Table 23
Social Insurance Trust, Liquor
Store and Utility Revenues
Per \$1,000 of Personal Income
Fiscal Years 2014, 2009 and 2004

	FY 2014		FY 2009		FY 2004	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 59.16	-	\$ (27.41)	-	\$ 54.42	-
Alabama	\$ 47.97	35	\$ 8.67	3	\$ 50.80	18
Alaska	71.60	8	(51.45)	45	103.43	3
Arizona	58.55	19	6.47	5	48.35	26
Arkansas	57.64	23	(21.88)	27	44.53	32
California	91.86	1	(54.29)	46	80.89	5
Colorado	48.53	33	(40.48)	41	64.55	11
Connecticut	31.24	49	(14.58)	20	20.43	50
Delaware	53.64	27	(16.20)	21	26.32	48
Florida	47.75	36	(22.15)	29	45.45	30
Georgia	54.84	24	8.20	4	37.82	40
Hawaii	62.72	13	(31.96)	37	40.47	38
Idaho	54.48	25	(13.81)	19	50.58	19
Illinois	58.05	20	(40.16)	40	52.58	16
Indiana	33.46	47	0.48	8	27.80	46
Iowa	54.11	26	(19.08)	24	44.07	34
Kansas	39.69	42	(9.56)	16	27.11	47
Kentucky	49.37	31	(8.83)	14	33.29	43
Louisiana	48.39	34	(21.41)	25	49.56	22
Maine	44.99	39	(31.29)	36	40.07	39
Maryland	36.82	44	(24.77)	32	32.59	45
Massachusetts	47.55	37	(24.03)	31	49.57	21
Michigan	51.95	29	(2.85)	12	45.40	31
Minnesota	58.79	17	(21.84)	26	40.99	37
Mississippi	65.07	12	(16.90)	22	51.87	17
Missouri	61.99	15	(27.85)	35	44.35	33
Montana	74.57	6	(22.59)	30	49.40	24
Nebraska	79.54	4	24.88	1	65.11	10
Nevada	74.12	7	(10.48)	17	43.25	36
New Hampshire	35.23	46	(0.25)	9	24.72	49
New Jersey	19.77	50	(11.40)	18	35.58	42
New Mexico	71.16	9	(46.63)	44	47.16	27
New York	84.34	3	(60.38)	47	59.30	12
North Carolina	51.75	30	(22.09)	28	56.11	14
North Dakota	31.74	48	(17.43)	23	113.39	1
Ohio	76.96	5	(64.97)	48	91.31	4
Oklahoma	48.84	32	(1.34)	10	46.88	29
Oregon	89.72	2	(66.52)	49	106.62	2
Pennsylvania	42.15	41	(41.73)	42	54.48	15
Rhode Island	43.93	40	(37.93)	39	49.55	23
South Carolina	58.96	16	(1.41)	11	49.80	20
South Dakota	62.11	14	(33.69)	38	48.83	25
Tennessee	57.88	21	18.03	2	58.13	13
Texas	45.66	38	3.00	7	43.44	35
Utah	58.78	18	(25.93)	34	78.71	6
Vermont	35.43	45	(9.12)	15	33.03	44
Virginia	39.23	43	(25.54)	33	36.31	41
Washington	67.31	11	(7.91)	13	66.13	9
West Virginia	52.02	28	3.55	6	47.13	28
Wisconsin	70.63	10	(97.39)	50	71.84	7
Wyoming	57.85	22	(44.53)	43	67.76	8

* US average includes District of Columbia

Source: US Bureau of the Census, the Bureau of Economic Analysis, RIPEC calculations
RI Ranked 31st in FY2013

Table 24
Social Insurance Trust, Liquor
Store and Utility Revenues
Per Capita
Fiscal Years 2014, 2009 and 2004

	FY 2014		FY 2009		FY 2004	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 2,767		\$ (1,088)		\$ 1,883	-
Alabama	\$ 1,777	47	\$ 288	3	\$ 1,454	27
Alaska	3,906	3	(2,447)	48	3,854	1
Arizona	2,258	23	213	5	1,465	24
Arkansas	2,173	28	(693)	22	1,206	43
California	4,730	2	(2,316)	46	3,065	4
Colorado	2,454	20	(1,625)	41	2,334	10
Connecticut	2,083	33	(896)	30	983	47
Delaware	2,457	19	(681)	21	1,046	45
Florida	2,079	34	(831)	29	1,588	20
Georgia	2,152	29	280	4	1,210	42
Hawaii	2,938	12	(1,387)	38	1,435	28
Idaho	2,052	36	(442)	18	1,463	25
Illinois	2,814	16	(1,640)	42	1,904	15
Indiana	1,359	49	17	8	854	49
Iowa	2,417	21	(722)	23	1,414	29
Kansas	1,846	45	(380)	16	835	50
Kentucky	1,835	46	(287)	13	935	48
Louisiana	2,033	37	(784)	25	1,386	34
Maine	1,858	43	(1,165)	34	1,296	40
Maryland	2,003	39	(1,225)	35	1,366	35
Massachusetts	2,854	15	(1,230)	36	2,112	13
Michigan	2,130	30	(96)	12	1,459	26
Minnesota	2,908	13	(898)	31	1,531	23
Mississippi	2,223	25	(507)	19	1,310	38
Missouri	2,556	18	(1,015)	32	1,409	31
Montana	3,054	10	(788)	26	1,409	30
Nebraska	3,872	4	993	1	2,197	11
Nevada	3,053	11	(390)	17	1,618	19
New Hampshire	1,897	41	(11)	9	985	46
New Jersey	1,145	50	(583)	20	1,572	22
New Mexico	2,607	17	(1,555)	40	1,305	39
New York	4,795	1	(2,809)	49	2,343	9
North Carolina	2,057	35	(809)	27	1,745	18
North Dakota	1,880	42	(725)	24	3,440	2
Ohio	3,251	7	(2,314)	45	2,894	5
Oklahoma	2,219	26	(48)	11	1,355	36
Oregon	3,782	5	(2,371)	47	3,370	3
Pennsylvania	2,023	38	(1,712)	43	1,910	14
Rhode Island	2,114	32	(1,553)	39	1,777	17
South Carolina	2,201	27	(46)	10	1,407	32
South Dakota	2,882	14	(1,336)	37	1,578	21
Tennessee	2,347	22	631	2	1,787	16
Texas	2,127	31	112	7	1,347	37
Utah	2,244	24	(819)	28	2,136	12
Vermont	1,669	48	(369)	15	1,131	44
Virginia	1,980	40	(1,149)	33	1,401	33
Washington	3,433	6	(336)	14	2,450	6
West Virginia	1,857	44	114	6	1,216	41
Wisconsin	3,145	9	(3,730)	50	2,405	8
Wyoming	3,247	8	(2,037)	44	2,417	7

* US average includes District of Columbia

Source: US Bureau of the Census, the Bureau of Economic Analysis, RIPEC calculations
RI Ranked 25th in FY2013

**Table 25
State Population
Fiscal Years 2014, 2009 and 2004**

	FY 2014		FY 2009		FY 2004	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	316,427,395	-	304,374,846		290,326,418	
Alabama	4,830,533	23	4,677,464	23	4,490,591	23
Alaska	737,442	47	688,125	47	650,884	47
Arizona	6,630,799	15	6,499,377	15	5,591,206	18
Arkansas	2,957,957	32	2,867,764	32	2,722,291	32
California	38,414,128	1	36,580,371	1	35,251,107	1
Colorado	5,271,132	22	4,935,213	22	4,548,775	22
Connecticut	3,597,168	29	3,502,932	29	3,467,673	29
Delaware	925,353	45	876,211	45	814,905	45
Florida	19,594,467	4	18,423,878	4	16,981,183	4
Georgia	9,991,562	8	9,697,838	9	8,735,259	9
Hawaii	1,408,765	40	1,287,481	42	1,239,298	42
Idaho	1,612,785	39	1,527,506	39	1,364,109	39
Illinois	12,889,580	5	12,842,954	5	12,597,981	5
Indiana	6,570,518	16	6,388,309	16	6,181,789	14
Iowa	3,092,224	30	2,993,987	30	2,932,799	30
Kansas	2,894,630	34	2,797,375	33	2,721,955	33
Kentucky	4,398,500	26	4,287,931	26	4,118,627	26
Louisiana	4,627,491	25	4,451,513	25	4,474,726	24
Maine	1,328,778	41	1,319,691	41	1,303,102	40
Maryland	5,936,040	19	5,658,655	19	5,496,708	19
Massachusetts	6,708,810	14	6,543,595	14	6,451,637	13
Michigan	9,900,506	9	10,002,486	8	10,066,351	8
Minnesota	5,420,541	21	5,230,567	21	5,047,862	21
Mississippi	2,990,976	31	2,940,212	31	2,867,678	31
Missouri	6,043,708	18	5,956,335	18	5,714,847	17
Montana	1,014,402	44	968,035	44	916,750	44
Nebraska	1,869,300	37	1,781,949	38	1,733,680	38
Nevada	2,790,366	35	2,615,772	35	2,236,949	35
New Hampshire	1,322,660	42	1,321,872	40	1,281,871	41
New Jersey	8,907,384	11	8,663,398	11	8,583,481	10
New Mexico	2,086,890	36	1,986,763	36	1,869,683	36
New York	19,691,032	3	19,467,789	3	19,231,101	3
North Carolina	9,845,432	10	9,247,134	10	8,416,451	11
North Dakota	723,626	48	641,421	48	632,809	48
Ohio	11,572,232	7	11,528,072	7	11,445,180	7
Oklahoma	3,853,405	28	3,644,025	28	3,498,687	28
Oregon	3,928,030	27	3,782,991	27	3,550,180	27
Pennsylvania	12,783,536	6	12,566,368	6	12,357,524	6
Rhode Island	1,052,856	43	1,053,502	43	1,071,504	43
South Carolina	4,768,498	24	4,503,280	24	4,146,474	25
South Dakota	845,270	46	804,532	46	766,975	46
Tennessee	6,496,130	17	6,240,456	17	5,856,522	16
Texas	26,500,674	2	24,304,290	2	22,057,801	2
Utah	2,903,685	33	2,727,343	34	2,379,938	34
Vermont	627,129	49	621,049	49	616,559	49
Virginia	8,267,875	12	7,795,424	12	7,373,694	12
Washington	6,973,281	13	6,566,073	13	6,113,262	15
West Virginia	1,852,985	38	1,814,873	37	1,802,238	37
Wisconsin	5,743,653	20	5,627,610	20	5,476,796	20
Wyoming	583,131	50	532,981	50	499,189	50

* US total includes District of Columbia

Note: Population estimates as of July 1 of the first calendar year in the fiscal year.

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

Rhode Island Ranked 43rd in FY 2013