

How Rhode Island Revenues Compare

2017 Edition



RIPEC

November 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) 2005, 2010 and 2015. 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, 2017 Edition*, provides details on state and local government revenues for FY 2015, 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, 2017 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 2005, 2010 and 2015 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 revenues in FY 2015 ranked 24th highest in the country as a share of personal income, and 17th highest on a per capita basis. In FY 2005, Rhode Island ranked 19th for total revenue collections per \$1,000 of personal income and 11th per capita. In comparison to the national average, Rhode Island’s total revenues for FY 2015 were 1.6 percent higher per \$1,000 of personal income and 3.7 percent higher on a per capita basis.
- In FY 2015, Rhode Island’s total general revenue collections (total revenues minus insurance trust, liquor store and utility revenues) totaled \$200.69 per \$1,000 of personal income (18th highest in the United States), and were 6.9 percent greater than the national average of \$187.82.
- When measured on a per capita basis, Rhode Island’s general revenue collections of \$9,997 were 9.1 percent higher than the national average of \$9,167 and were 14th highest in the country.

Tax Collections per \$1,000 of Personal Income

- In FY 2015, Rhode Island’s total tax collections (a subcategory of general revenues) of \$108.96 per \$1,000 of personal income ranked the state 12th highest in nation. By comparison, the state ranked seventh highest in the country in FY 2005 (\$114.10 per \$1,000 of personal income).
- Of the six New England states, only New Hampshire (\$85.24) had total tax collections below the national average (\$100.79) on a personal income basis in FY 2015. Rhode Island’s total tax collections on a personal income basis decreased between FY 2015 and 2005 by 4.5 percent, declining more than the national average (2.7 percent decrease) as well as every other New England state, with Maine following close behind (decrease of 4.2 percent).
- Rhode Island’s individual income tax collections of \$23.14 per \$1,000 of personal income in FY 2015 were less than the national average of \$23.66 per \$1,000 of personal income and the second lowest in New England behind New Hampshire. Between FY 2005 and FY 2015, individual income tax collections as a share of personal income decreased by 8.6 percent in the Ocean State, compared to a 3.6 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 2005 and FY 2015. Property tax collections as a share of personal income increased in every New England state except Maine and Massachusetts between FY 2005 and FY 2015.

- Rhode Island's FY 2015 property tax collections of \$47.04 per \$1,000 of personal income were 49.9 percent higher than the national average of \$31.39. In Rhode Island, property taxes as a share of personal income increased by 2.0 percent between FY 2005 and FY 2015, compared to a decrease of 0.8 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 2015, 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 38th highest in the nation with collections totaling \$18.27 per \$1,000 of personal income, 22.9 percent lower than the national average of \$23.68.

Tax Collections Per Capita

- Rhode Island's total tax collections of \$5,427 per capita for FY 2015 ranked the state 13th highest in the country and fourth highest in New England.
- Rhode Island's individual income tax collections of \$1,153 per capita were slightly below the national average (\$1,155 per capita), and increased at a slower rate of 24.1 percent between FY 2005 and FY 2015 compared to the national average (39.6 percent) along with Maine, which increased 16.5 percent.
- Rhode Island's property tax collections of \$2,343 per capita (ranked seventh in the country and fourth among New England states) for FY 2015 were 53.0 percent above the national average of \$1,532 per capita.
- Between FY 2005 and FY 2015, per capita property tax collections increased by 38.4 percent in Rhode Island, the fifth fastest increase in New England (behind Vermont's increase of 48.9 percent, New Hampshire's increase of 48.9 percent, Massachusetts' increase of 40.9 percent, and Connecticut's increase of 39.0 percent) and above the national average of 33.6 percent.
- Rhode Island's FY 2015 general sales tax collections of \$910 per capita were 21.3 percent below the national average of \$1,156 per capita, but were the third highest in New England (behind Connecticut's \$1,137 per capita, and Maine's \$964 per capita). However, Rhode Island's sales tax collections per capita between FY 2005 and FY 2015 increased the least in New England at 15.8 percent (behind Massachusetts's increase of 41.7 percent, Maine's increase of 35.5 percent, Connecticut's increase of 21.6 percent, and Vermont's increase of 18.8 percent) and behind the national average of 28.7 percent.

Other Revenues

- Rhode Island's FY 2015 charges and miscellaneous revenue collections (\$42.90 per \$1,000 of personal income and \$2,137 per capita) were the highest in New England as both a share of personal income and on a per capita basis. However, both rates remained below the national averages of \$44.73 per \$1,000 of personal income and \$2,183 per capita.

- Among the New England states, Maine, Rhode Island and Vermont each had intergovernmental receipts that were higher than the national average in FY 2015 as a share of personal income while every New England state with the exception of New Hampshire had receipts higher than the national average in FY 2015 on a per capita basis.
- Rhode Island's FY 2015 other non-general revenues (including liquor store, utility, and insurance trust revenues) were \$22.81 per \$1,000 of personal income, the second highest in New England after Massachusetts (\$27.08). On a per capita basis, Rhode Island's FY 2015 other non-general revenue collections of \$1,136 were the third highest in the region (behind Massachusetts's \$1,710 per capita and New Hampshire's \$1,209 per capita). However, revenues for all of the New England States remained well below the national average both as a share of personal income and on a per capita basis (\$32.07 per \$1,000 of personal income and \$1,565 per capita).

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 2015 – including taxes; charges and miscellaneous revenues; intergovernmental revenues; and insurance trust, utility and liquor store revenues – were \$11.7 billion, a 5.9 percent decrease from FY 2014 collections. Nationally, FY 2015 state and local revenue collections totaled \$3.4 trillion, also a 5.9 percent decrease from the FY 2014 collections. In total, Rhode Island's FY 2015 total state and local revenues were the 24th highest in the country as a share of personal income, and 17th highest per capita. Rhode Island's national rank has declined since FY 2005, when the state had the 19th highest total revenue collections per \$1,000 of personal income, and the 11th 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 2015, Rhode Island's total general revenue collections of \$200.69 per \$1,000 of personal income were the 18th highest in the country and 6.9 percent greater than the national average (\$187.82 per \$1,000 of personal income). When measured on a per capita basis, Rhode Island's general revenue collections totaled \$9,997, the 14th highest in the nation and 9.1 percent higher than the national average (\$9,167).

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 2015

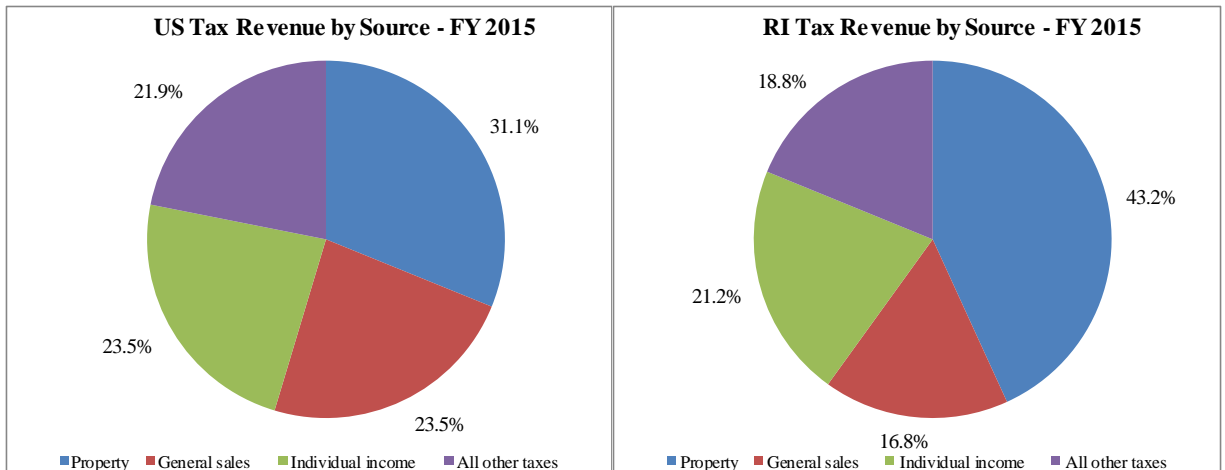
	Per \$1,000 of Personal Income				Per Capita			
	US	RI	Rank	% of US	US	RI	Rank	% of US
Tax Revenues								
Property	\$ 31.39	\$ 47.04	5	149.9%	\$ 1,532	\$ 2,343	7	153.0%
Individual Income	23.66	23.14	27	97.8%	1,155	1,153	20	99.8%
General Sales	23.68	18.27	38	77.1%	1,156	910	35	78.7%
Other Taxes	22.06	20.51	30	93.0%	1,076	1,021	26	94.9%
Total State and Local Taxes	\$ 100.79	\$ 108.96	12	108.1%	\$ 4,919	\$ 5,427	13	110.3%
Charges and Misc Revenues	44.73	42.90	33	95.9%	2,183	2,137	26	97.9%
Intergovernmental Revenues	42.30	48.83	19	115.4%	2,065	2,433	13	117.8%
Total General Revenues	\$ 187.82	\$ 200.69	18	106.9%	\$ 9,167	\$ 9,997	14	109.1%
Non General Revenues*	32.07	22.81	41	71.1%	1,565	1,136	37	72.6%
Total Revenues	\$ 219.89	\$ 223.50	24	101.6%	\$ 10,732	\$ 11,133	17	103.7%

* 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 2015, Rhode Island's total tax collections as a share of personal income were \$108.96 per \$1,000, 8.1 percent higher than the national average of \$100.79 per \$1,000. On a per capita basis, total tax collections in Rhode Island of \$5,427 were 10.3 percent higher than the national average of \$4,919. The Ocean State ranked 12th highest in the country when tax collections were measured on a personal income basis and 13th highest when measured on a per capita income basis.

Chart 1
Rhode Island and United States Tax Revenue by Source - FY 2015

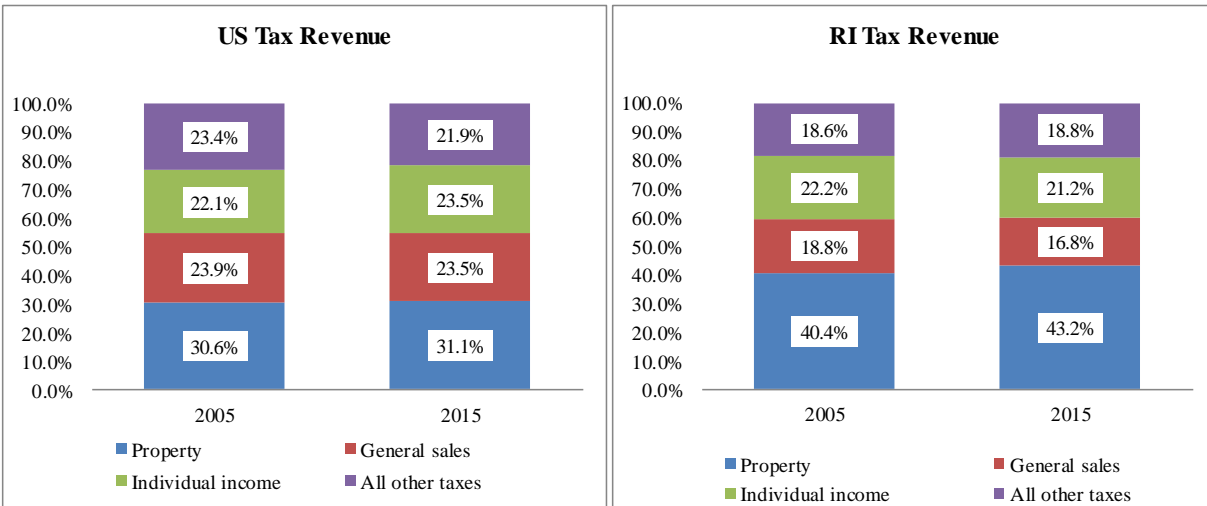


Source: US Census Bureau, Government Finance; RIPEC calculations

In general, property taxes represent the largest share of total tax collections for the U.S., accounting for 31.1 percent of all FY 2015 state and local tax collections across the country. In Rhode Island, property taxes constitute an even larger share of total tax collections, accounting for 43.2 percent in FY 2015, or 12.1 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 (16.8 percent v. 23.5 percent, 21.2 percent v. 23.5 percent, and 18.8 percent v. 21.9 percent, respectively).

Chart 2 displays the percentage of total state and local tax revenue that each source of tax revenue comprised in FY 2005 and FY 2015 in Rhode Island and throughout the United States. In FY 2015, property taxes accounted for the largest proportion of total tax revenue in Rhode Island (43.2 percent), as well as nationally (31.1 percent). Between FY 2005 and FY 2015, property tax revenue accounted for an increasing share of total state and local tax revenue in Rhode Island and nationally. This share increased more rapidly in Rhode Island, growing by 2.8 percentage points over the decade (from 40.4 percent to 43.2 percent), compared to a 0.5 percentage point increase nationally (from 30.6 percent to 31.1 percent). Between FY 2005 and FY 2015, individual income tax collections increased as a share of total state and local tax revenue nationally (22.1 percent to 23.5 percent), but decreased in Rhode Island (22.2 percent to 21.2 percent). General sales tax collections made up a smaller share of overall tax collections nationally and in Rhode Island in FY 2015 than in FY 2005.

Chart 2
Rhode Island and US Tax Revenue by Source - FY 2015 and FY 2005



Source: US Census Bureau; RIPEC calculations

Tax Collections per \$1,000 of Personal Income

Total FY 2015 tax collections across the New England states, as a share of personal income, ranged from 44th highest in the country in New Hampshire to fourth highest in Maine, with Vermont close behind, ranking fifth. Rhode Island’s total tax collections of \$108.96 per \$1,000 of personal income were 12th highest in the country and third 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 2005 to FY 2015, taxes as a share of personal income declined in Rhode Island by 4.5 percent, Maine by 4.2 percent and Vermont by 0.7 percent, but increased in the remaining three New England states (New Hampshire by 5.1 percent, Connecticut by 1.3 percent, and Massachusetts by 0.8 percent). Rhode Island’s decrease in total tax revenues as a share of personal income contributed to movements in the Ocean State’s national rankings, from seventh highest in FY 2005 to 12th highest in FY 2015.

FY 2015 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 \$23.14 per \$1,000 of personal income were slightly below the national average of \$23.66 per \$1,000 of personal income. Between FY 2005 and FY 2015, individual income tax collections as a share of personal income decreased by 8.6 percent in the Ocean State, compared to an increase of 3.6 percent nationally. This negative growth in Rhode Island moved the state’s ranking nationally, from 19th highest in FY 2005 to 27th highest in FY 2015.

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 2005 and FY 2015. Rhode Island’s FY 2015 property tax collections of \$47.04 per

\$1,000 of personal income were 49.9 percent greater than the national average of \$31.39. New Hampshire's collections were the highest in the country at \$56.02 per \$1,000 of personal income, 78.5 percent greater than the national average. Vermont followed closely behind New Hampshire at \$52.00 per \$1,000.

Table 2
How Rhode Island Compares on Selected Tax Measures - FY 2015 and FY 2005

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				
	2015	Rank	2005	Rank		2015	Rank	2005	Rank
US	\$ 100.79		\$ 103.53		US	\$ 23.66		\$ 22.83	
CT	\$ 108.63	13	\$ 107.28	16	CT	\$ 33.40	7	\$ 28.58	13
ME	119.22	4	124.51	3	ME	26.93	15	30.16	9
MA	101.02	21	100.22	28	MA	33.99	6	33.75	5
NH	85.24	44	81.08	49	NH	1.32	42	1.27	42
RI	108.96	12	114.10	7	RI	23.14	27	25.31	19
VT	118.68	5	119.56	4	VT	23.18	26	23.24	28
Total State and Local Government Property Tax Collections Per \$1,000 of Personal Income					Total State and Local Government General Sales Tax Collections Per \$1,000 of Personal Income				
	2015	Rank	2005	Rank		2015	Rank	2005	Rank
US	\$ 31.39		\$ 31.65		US	\$ 23.68		\$ 24.78	
CT	\$ 41.73	7	\$ 40.62	10	CT	\$ 16.67	41	\$ 18.55	38
ME	47.99	4	49.95	1	ME	22.54	28	21.70	35
MA	35.99	12	36.01	14	MA	13.61	42	13.55	43
NH	56.02	1	49.88	2	NH	-	47	-	47
RI	47.04	5	46.14	5	RI	18.27	38	21.40	37
VT	52.00	2	49.05	3	VT	12.37	44	14.64	42

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 2005 and FY 2015 with the exception of Maine. In Rhode Island, property taxes as a share of personal income increased 2.0 percent between FY 2005 and FY 2015, constituting the fourth largest increase in the region after Connecticut (2.7 percent increase), Vermont (6.0 percent increase) and New Hampshire (12.3 percent increase). By contrast, property tax collections declined as a share of personal income in Maine (by 3.9 percent) and Massachusetts (by 0.1 percent). Nationally, property tax collections also declined as a share of personal income, by 0.8 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 2015, 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 \$18.27 per \$1,000 of personal income were 22.9 percent lower than the national average of \$23.68. Over the ten-year period studied in this analysis, Rhode Island's sales tax collections decreased by 14.7 percent as a proportion of personal income. General sales tax collections also declined nationally (by 4.4 percent), in Connecticut (by 10.2 percent), and in Vermont (by 15.5 percent), while tax collections in Maine and Massachusetts increased (by 3.9 and 0.5 percent, respectively).

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 2015. Moreover, between FY 2005 and FY 2015, total state and local tax collections per capita grew faster than the national average in every New England state except Maine and Rhode Island. Rhode Island's total tax collections of \$5,427 per capita ranked the state 13th highest in the country and fourth highest in New England. Additionally, Rhode Island's per capita tax collections increased by 29.6 percent between FY 2005 and FY 2015, compared to a 31.1 percent increase in the national average.

Table 3
How Rhode Island Compares on Selected Tax Measures - FY 2015 and FY 2005

Total State and Local Government Tax Collections Per Capita					Total State and Local Government Individual Income Tax Collections Per Capita				
	2015	Rank	2005	Rank		2015	Rank	2005	Rank
US	\$ 4,919		\$ 3,752		US	\$ 1,155		\$ 827	
CT	\$ 7,408	3	\$ 5,405	2	CT	\$ 2,278	2	\$ 1,440	4
ME	5,100	14	4,083	13	ME	1,152	21	989	14
MA	6,381	6	4,488	5	MA	2,147	4	1,511	3
NH	4,654	22	3,340	28	NH	72	42	52	42
RI	5,427	13	4,187	9	RI	1,153	20	929	16
VT	5,792	11	4,153	10	VT	1,131	23	807	21
Total State and Local Government Property Tax Collections Per Capita					Total State and Local Government General Sales Tax Collections Per Capita				
	2015	Rank	2005	Rank		2015	Rank	2005	Rank
US	\$ 1,532		\$ 1,147		US	\$ 1,156		\$ 898	
CT	\$ 2,846	3	\$ 2,047	3	CT	\$ 1,137	22	\$ 935	16
ME	2,053	10	1,638	8	ME	964	29	712	37
MA	2,273	8	1,613	9	MA	860	38	607	41
NH	3,059	2	2,054	2	NH	-	47	-	47
RI	2,343	7	1,693	7	RI	910	35	786	29
VT	2,538	5	1,704	5	VT	604	45	509	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 \$1,153 per capita were slightly below the national average of \$1,155 per capita. In addition, Rhode Island's per capita individual income tax collections increased at a slower pace than the national average between FY 2005 and FY 2015, along with 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 24.1 percent, compared to an increase of 39.6 percent in the national average. The Ocean State's relatively slower growth in individual income tax revenues per capita contributed to movement in the state's national ranking, going from 16th highest in FY 2005 to 20th highest in FY 2015.

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 2005 and in FY 2015. Rhode Island collected \$2,343 per capita in property taxes in FY 2015, exceeding the national average of \$1,532 by 53.0 percent and ranking the state seventh highest nationally and fourth highest regionally. New Hampshire's per capita property tax revenues totaled \$3,059 in FY 2015, the highest in New England and second highest in the U.S., exceeding the national average by 99.6 percent. Between FY 2005 and FY 2015, Rhode Island's per capita property tax collections increased by 38.4 percent, higher than the national growth rate of 33.6 percent but second lowest in New England next to Maine, which increased 25.3 percent over the decade.

Measured on a per capita basis, general sales tax collections were below the national average in every New England state in FY 2015. Rhode Island's general sales tax collections of \$910 per capita were 21.3 percent below the national average of \$1,156 per capita, but were the third highest in the region (behind Connecticut at \$1,137 per capita and Maine at \$964). Since FY 2005, general sales tax collections in the Ocean State have increased by 15.8 percent, compared to an increase of 28.7 percent in the national average. Among the New England states, Rhode Island experienced the lowest growth in per capita general sales tax revenues while Massachusetts experienced the greatest, increasing by 41.7 percent over the decade. This relatively slower growth in Rhode Island contributed to a movement in the Ocean State's national ranking, going from 29th highest in FY 2005 to 35th highest in FY 2015.

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 2015 and FY 2005.

In general, the New England states rely less on charges and miscellaneous revenues than other states. In both FY 2005 and FY 2015, 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 2015, Rhode Island was closest to the national average for charges and miscellaneous revenues on both a personal income and per capita basis 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 33rd highest in the nation in FY 2015, and the highest in New England. When measured on a per capita basis, charges and miscellaneous general revenues generated \$2,137 in Rhode Island in FY 2015, the 26th highest level of collections in the nation.

Table 4
Non-Tax General Revenues - FY 2015 and FY 2005

Per \$1,000 of Personal Income								
	Charges and Misc.				Intergovernmental			
	2015	Rank	2005	Rank	2015	Rank	2005	Rank
US	\$ 44.73		\$ 46.08		\$ 42.30		\$ 41.33	
CT	\$ 21.16	50	\$ 24.21	50	\$ 30.42	47	\$ 24.98	48
ME	32.80	44	45.80	30	50.67	14	61.44	8
MA	32.05	48	40.13	43	37.28	37	32.53	42
NH	32.23	47	33.24	48	29.49	49	30.58	45
RI	42.90	33	39.09	44	48.83	19	53.46	15
VT	39.00	41	43.50	36	70.98	3	60.98	9

Per Capita								
	Charges and Misc.				Intergovernmental			
	2015	Rank	2005	Rank	2015	Rank	2005	Rank
US	\$ 2,183		\$ 1,670		\$ 2,065		\$ 1,498	
CT	\$ 1,443	48	\$ 1,220	50	\$ 2,075	25	\$ 1,258	42
ME	\$ 1,403	50	\$ 1,502	35	2,168	22	2,015	9
MA	\$ 2,024	29	\$ 1,797	12	2,355	15	1,457	30
NH	\$ 1,759	40	\$ 1,369	44	1,610	44	1,260	41
RI	\$ 2,137	26	\$ 1,435	40	2,433	13	1,962	10
VT	\$ 1,903	33	\$ 1,511	33	3,464	3	2,118	6

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

Intergovernmental revenues include federal and state grants (e.g. general support, health, and education grants), but exclude state-to-state payments from intergovernmental transactions. Among the New England states Maine, Rhode Island and Vermont each had intergovernmental receipts that were higher than the national average in both FY 2015 and FY 2005 when measured as a share of personal income. On a per capita basis, five of the six New England states (Connecticut, Maine, Massachusetts, Rhode Island, and Vermont) had higher levels of intergovernmental revenues compared to the national average in FY 2015. Rhode Island's FY 2015 per capita intergovernmental collections exceeded the national average by \$368, or 17.8 percent. In FY 2005, three New England states (Maine, Rhode Island, and Vermont) had per capita intergovernmental revenues that exceeded the national average.

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 2015	FY 2005	FY 2015	FY 2005
US	\$ 32.07	\$ 47.36	\$ 1,565	\$ 1,716
CT	\$ 15.61	\$ 16.64	\$ 1,064	\$ 838
ME	16.05	32.46	687	1,065
MA	27.08	43.11	1,710	1,931
NH	22.14	22.78	1,209	938
RI	22.81	40.12	1,136	1,472
VT	17.79	26.38	868	916

* 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 revenue decrease per capita in this category in FY 2015, which contributed to the decrease in total revenue collections in both Rhode Island and nationally. Total other revenues were substantially less in FY 2015 than in FY 2005; this can be attributed to the drop in insurance trust revenue as a result of decreased unemployment compensation and employee retirement revenue.

Revenue Changes between FY 2011 and FY 2015

Table 6 provides annual per capita revenue collections for Rhode Island and the country as a whole for the FY 2011-2015 period. As this table demonstrates, total revenues have decreased, both locally and nationally. Between FY 2011 and FY 2015, Rhode Island collections decreased by 7.9 percent (from \$12,085 to \$11,133 per capita) and national collections decreased by 3.5 percent (from \$11,122 to \$10,372 per capita). Rhode Island and national revenue collections were also 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, only to drop again in 2015.

	US Per Capita					RI Per Capita				
	2011	2012	2013	2014	2015	2011	2012	2013	2014	2015
Tax Revenues										
Property	\$ 1,441	\$ 1,432	\$ 1,442	\$ 1,474	\$ 1,532	\$ 2,169	\$ 2,230	\$ 2,277	\$ 2,312	\$ 2,343
Individual Income	922	986	1,078	1,078	1,155	974	1,015	1,035	1,034	1,153
General Sales	985	1,008	1,041	1,097	1,156	772	806	837	870	910
Other Taxes	997	1,025	1,059	1,062	1,076	880	956	978	966	1,021
Total State and Local Taxes	\$ 4,345	\$ 4,450	\$ 4,621	\$ 4,711	\$ 4,919	\$ 4,795	\$ 5,007	\$ 5,127	\$ 5,180	\$ 5,427
Charges and Misc Revenues	2,024	2,008	2,055	2,102	2,183	2,052	2,030	2,049	2,064	2,137
Intergovernmental Revenues	2,093	1,875	1,856	1,903	2,065	2,743	2,374	2,382	2,496	2,433
Total General Revenues	\$ 8,463	\$ 8,333	\$ 8,531	\$ 8,716	\$ 9,167	\$ 9,590	\$ 9,411	\$ 9,558	\$ 9,740	\$ 9,997
Non General Revenues*	2,659	1,381	2,307	2,767	1,565	2,495	1,291	1,856	2,114	1,136
Total Revenues	\$ 11,122	\$ 9,714	\$ 10,839	\$ 11,484	\$ 10,732	\$ 12,085	\$ 10,702	\$ 11,414	\$ 11,854	\$ 11,133

* 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 2015, 2010 and 2005

	FY 2015		FY 2010		FY 2005	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 100.79		\$ 102.64		\$ 103.53	
Alabama	\$ 82.29	46	\$ 84.13	47	\$ 85.62	47
Alaska	61.99	50	176.50	1	113.66	8
Arizona	87.92	40	93.54	38	96.23	37
Arkansas	99.11	24	102.20	18	103.43	23
California	107.17	14	108.23	12	103.59	21
Colorado	88.65	36	96.63	32	89.04	46
Connecticut	108.63	13	97.39	29	107.28	16
Delaware	101.31	20	97.86	27	98.25	30
Florida	75.98	49	89.10	41	92.42	43
Georgia	85.81	42	89.70	40	92.57	41
Hawaii	125.07	3	118.73	5	116.98	5
Idaho	88.47	37	87.98	43	99.92	29
Illinois	113.13	8	104.87	14	102.60	24
Indiana	91.75	32	102.56	17	112.75	10
Iowa	104.03	17	103.82	16	100.39	27
Kansas	93.49	29	101.74	20	106.79	18
Kentucky	98.29	26	96.23	33	101.04	26
Louisiana	92.20	31	96.01	34	106.21	19
Maine	119.22	4	116.89	6	124.51	3
Maryland	104.13	16	97.16	30	98.09	31
Massachusetts	101.02	21	95.79	35	100.22	28
Michigan	93.09	30	101.41	21	107.02	17
Minnesota	116.40	6	110.05	11	108.36	15
Mississippi	105.67	15	98.36	26	97.00	35
Missouri	86.09	41	85.95	45	92.53	42
Montana	95.23	28	94.65	37	97.23	33
Nebraska	102.03	18	100.97	22	109.43	13
Nevada	95.30	27	102.16	19	96.24	36
New Hampshire	85.24	44	83.76	48	81.08	49
New Jersey	110.91	10	113.06	8	111.80	12
New Mexico	109.57	11	96.92	31	109.36	14
New York	149.36	2	147.00	2	141.06	1
North Carolina	91.62	33	97.53	28	97.30	32
North Dakota	165.46	1	120.63	4	104.16	20
Ohio	100.82	22	103.97	15	111.90	11
Oklahoma	84.17	45	85.22	46	91.39	44
Oregon	98.46	25	98.40	25	94.80	39
Pennsylvania	99.45	23	99.18	23	101.98	25
Rhode Island	108.96	12	107.19	13	114.10	7
South Carolina	88.33	38	88.90	42	95.43	38
South Dakota	80.52	47	77.00	50	80.91	50
Tennessee	77.63	48	80.76	49	84.91	48
Texas	88.12	39	91.33	39	92.58	40
Utah	91.39	34	98.51	24	103.58	22
Vermont	118.68	5	115.30	7	119.56	4
Virginia	85.57	43	86.17	44	90.54	45
Washington	89.93	35	95.13	36	97.21	34
West Virginia	112.33	9	110.49	10	114.66	6
Wisconsin	101.48	19	112.97	9	112.93	9
Wyoming	113.52	7	137.22	3	134.59	2

* US average includes District of Columbia

Source: US Census Bureau, Bureau of Economic Analysis, RIPEC calculations
 RI Ranked 13th in FY 2014

Table 8
All State and Local Tax Collections
Per Capita
Fiscal Years 2015, 2010 and 2005

	FY 2015		FY 2010		FY 2005	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 4,919		\$ 4,134		\$ 3,752	
Alabama	\$ 3,151	50	\$ 2,835	49	\$ 2,574	50
Alaska	3,509	46	8,580	1	4,470	6
Arizona	3,536	44	3,139	42	3,210	31
Arkansas	3,883	34	3,250	37	2,924	44
California	5,912	9	4,688	11	4,123	11
Colorado	4,684	20	3,858	25	3,428	27
Connecticut	7,408	3	6,050	4	5,405	2
Delaware	4,816	18	4,021	19	3,945	14
Florida	3,515	45	3,442	35	3,434	26
Georgia	3,559	43	3,107	44	3,134	35
Hawaii	6,149	7	4,954	8	4,337	7
Idaho	3,477	47	2,791	50	3,005	41
Illinois	5,738	12	4,373	15	3,869	16
Indiana	3,850	36	3,598	28	3,530	23
Iowa	4,781	19	3,939	23	3,286	30
Kansas	4,404	26	3,989	21	3,460	25
Kentucky	3,792	38	3,178	39	2,957	42
Louisiana	3,969	33	3,574	29	3,142	34
Maine	5,100	14	4,387	14	4,083	13
Maryland	5,884	10	4,846	9	4,282	8
Massachusetts	6,381	6	5,082	7	4,488	5
Michigan	4,010	32	3,570	30	3,510	24
Minnesota	5,986	8	4,635	12	4,119	12
Mississippi	3,669	41	3,007	46	2,593	49
Missouri	3,658	42	3,157	41	3,023	40
Montana	4,082	31	3,356	36	2,926	43
Nebraska	5,091	15	4,091	18	3,761	18
Nevada	4,183	28	3,761	27	3,855	17
New Hampshire	4,654	22	3,949	22	3,340	28
New Jersey	6,688	4	5,803	5	5,081	4
New Mexico	4,155	29	3,209	38	3,192	33
New York	8,756	2	7,078	2	5,836	1
North Carolina	3,829	37	3,446	34	3,193	32
North Dakota	9,393	1	5,267	6	3,290	29
Ohio	4,421	25	3,780	26	3,643	22
Oklahoma	3,729	39	3,060	45	2,857	45
Oregon	4,427	24	3,512	32	3,111	36
Pennsylvania	4,954	16	4,165	17	3,708	20
Rhode Island	5,427	13	4,582	13	4,187	9
South Carolina	3,473	48	2,859	48	2,802	46
South Dakota	3,862	35	3,162	40	2,751	47
Tennessee	3,295	49	2,879	47	2,706	48
Texas	4,201	27	3,461	33	3,088	37
Utah	3,688	40	3,121	43	3,048	39
Vermont	5,792	11	4,717	10	4,153	10
Virginia	4,493	23	3,907	24	3,700	21
Washington	4,844	17	4,014	20	3,717	19
West Virginia	4,088	30	3,545	31	3,056	38
Wisconsin	4,672	21	4,360	16	3,882	15
Wyoming	6,421	5	6,237	3	5,197	3

* US average includes District of Columbia

Source: US Bureau of the Census, the Bureau of Economic Analysis, RIPEC calculations
 RI Ranked 14th in FY 2014

Table 9
State and Local Property Tax Collections
Per \$1,000 of Personal Income
Fiscal Years 2015, 2010 and 2005

	FY 2015		FY 2010		FY 2005	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 31.39		\$ 35.63		\$ 31.65	
Alabama	\$ 14.14	50	\$ 15.94	50	\$ 13.16	50
Alaska	35.44	14	36.75	18	34.41	18
Arizona	26.19	33	33.40	25	26.19	33
Arkansas	17.90	48	18.76	48	14.90	48
California	26.62	31	33.24	26	24.06	38
Colorado	26.68	30	34.08	23	28.06	28
Connecticut	41.73	7	41.33	11	40.62	10
Delaware	18.21	47	19.11	47	14.56	49
Florida	27.15	29	38.65	15	31.51	21
Georgia	27.46	28	31.39	28	27.67	29
Hawaii	21.99	42	24.48	41	17.33	45
Idaho	24.84	34	27.17	37	27.57	30
Illinois	41.13	9	44.16	9	38.57	13
Indiana	23.32	38	33.56	24	42.55	8
Iowa	34.32	16	36.52	19	34.16	19
Kansas	30.70	19	34.97	21	35.06	16
Kentucky	20.30	45	20.85	44	18.52	43
Louisiana	20.28	46	20.29	45	18.04	44
Maine	47.99	4	47.34	7	49.95	1
Maryland	27.70	27	29.43	33	23.10	39
Massachusetts	35.99	12	36.96	17	36.01	14
Michigan	32.10	17	41.01	12	39.17	12
Minnesota	30.02	20	34.55	22	27.15	32
Mississippi	27.98	26	27.51	36	25.48	34
Missouri	23.40	37	25.67	40	25.01	36
Montana	35.54	13	39.46	13	35.61	15
Nebraska	38.28	10	38.65	14	34.84	17
Nevada	22.30	40	35.34	20	24.70	37
New Hampshire	56.02	1	52.78	4	49.88	2
New Jersey	51.17	3	54.74	2	48.92	4
New Mexico	20.34	44	19.59	46	15.66	46
New York	46.19	6	47.81	6	43.05	7
North Carolina	23.04	39	26.08	38	22.98	40
North Dakota	22.01	41	25.88	39	30.45	22
Ohio	29.05	24	31.20	30	32.12	20
Oklahoma	15.44	49	17.59	49	15.59	47
Oregon	31.71	18	37.30	16	30.40	23
Pennsylvania	29.75	21	30.19	32	29.67	25
Rhode Island	47.04	5	48.95	5	46.14	5
South Carolina	29.13	23	32.38	27	30.24	24
South Dakota	28.99	25	27.55	35	28.11	26
Tennessee	20.49	43	22.41	43	20.68	42
Texas	37.02	11	41.53	10	40.55	11
Utah	24.63	35	27.96	34	25.36	35
Vermont	52.00	2	52.83	3	49.05	3
Virginia	29.18	22	31.29	29	27.46	31
Washington	26.58	32	30.39	31	28.07	27
West Virginia	24.34	36	24.37	42	20.83	41
Wisconsin	35.18	15	45.67	8	41.13	9
Wyoming	41.67	8	57.70	1	43.98	6

* US average includes District of Columbia

Source: US Bureau of the Census, the Bureau of Economic Analysis, RIPEC calculations
 RI Ranked 5th in FY 2014

Table 10
State and Local Property Tax Collections
Per Capita
Fiscal Years 2015, 2010 and 2005

	FY 2015		FY 2010		FY 2005	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 1,532		\$ 1,435		\$ 1,147	
Alabama	\$ 542	50	\$ 537	50	\$ 396	50
Alaska	2,006	11	1,787	10	1,353	12
Arizona	1,053	34	1,121	33	874	35
Arkansas	701	48	597	49	421	49
California	1,468	21	1,440	19	958	31
Colorado	1,410	25	1,361	24	1,080	21
Connecticut	2,846	3	2,568	3	2,047	3
Delaware	865	45	785	43	585	43
Florida	1,256	29	1,493	15	1,171	17
Georgia	1,139	32	1,087	34	937	33
Hawaii	1,081	33	1,021	36	642	42
Idaho	976	39	862	40	829	36
Illinois	2,086	9	1,841	9	1,454	10
Indiana	978	38	1,177	29	1,332	14
Iowa	1,577	15	1,386	22	1,118	20
Kansas	1,446	22	1,371	23	1,136	18
Kentucky	783	46	689	46	542	45
Louisiana	873	43	755	45	534	46
Maine	2,053	10	1,777	11	1,638	8
Maryland	1,566	16	1,468	16	1,009	27
Massachusetts	2,273	8	1,961	8	1,613	9
Michigan	1,383	27	1,444	18	1,285	15
Minnesota	1,544	17	1,455	17	1,032	26
Mississippi	972	40	841	41	681	40
Missouri	994	35	943	37	817	37
Montana	1,523	19	1,399	21	1,071	24
Nebraska	1,910	12	1,566	14	1,197	16
Nevada	979	37	1,301	26	989	29
New Hampshire	3,059	2	2,489	4	2,054	2
New Jersey	3,086	1	2,810	1	2,223	1
New Mexico	771	47	649	47	457	48
New York	2,707	4	2,302	5	1,781	4
North Carolina	963	41	922	38	754	38
North Dakota	1,250	30	1,130	32	962	30
Ohio	1,274	28	1,134	30	1,046	25
Oklahoma	684	49	632	48	488	47
Oregon	1,426	24	1,331	25	998	28
Pennsylvania	1,482	20	1,268	28	1,079	22
Rhode Island	2,343	7	2,092	7	1,693	7
South Carolina	1,145	31	1,041	35	888	34
South Dakota	1,390	26	1,131	31	956	32
Tennessee	870	44	799	42	659	41
Texas	1,765	13	1,574	13	1,353	13
Utah	994	36	886	39	746	39
Vermont	2,538	5	2,162	6	1,704	5
Virginia	1,532	18	1,419	20	1,122	19
Washington	1,432	23	1,282	27	1,073	23
West Virginia	886	42	782	44	555	44
Wisconsin	1,619	14	1,763	12	1,414	11
Wyoming	2,357	6	2,623	2	1,698	6

* US average includes District of Columbia

Source: US Bureau of the Census, the Bureau of Economic Analysis, RIPEC calculations
 RI Ranked 7th in FY 2014

	FY 2015		FY 2010		FY 2005	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 23.68		\$ 23.15		\$ 24.78	
Alabama	\$ 24.58	20	\$ 24.57	22	\$ 25.94	21
Alaska	5.54	46	9.88	46	6.07	46
Arizona	34.33	8	33.69	8	37.44	7
Arkansas	36.71	6	37.99	3	42.81	3
California	23.41	22	26.19	14	26.58	19
Colorado	23.32	23	26.11	15	24.93	26
Connecticut	16.67	41	14.14	41	18.55	38
Delaware	-	47	-	47	-	47
Florida	25.97	18	25.86	19	30.93	12
Georgia	21.97	30	25.06	21	25.81	24
Hawaii	46.19	1	43.47	1	45.25	1
Idaho	22.81	25	22.60	28	26.96	17
Illinois	20.01	34	15.89	40	17.61	40
Indiana	26.31	17	26.09	16	25.63	25
Iowa	23.51	21	23.67	25	22.34	32
Kansas	29.44	14	25.90	18	28.78	15
Kentucky	19.19	37	19.45	34	21.47	36
Louisiana	35.50	7	36.54	6	42.17	4
Maine	22.54	28	19.86	33	21.70	35
Maryland	13.08	43	13.00	43	11.93	45
Massachusetts	13.61	42	13.28	42	13.55	43
Michigan	21.56	31	25.92	17	24.48	28
Minnesota	20.10	33	20.27	32	22.08	34
Mississippi	32.94	9	31.38	9	33.53	9
Missouri	22.81	26	22.00	29	25.88	23
Montana	-	47	-	47	-	47
Nebraska	23.01	24	23.43	27	29.41	14
Nevada	37.87	5	28.64	11	32.58	10
New Hampshire	-	47	-	47	-	47
New Jersey	16.99	39	17.48	38	16.70	41
New Mexico	41.01	3	37.87	4	38.79	6
New York	24.94	19	24.03	24	26.60	18
North Carolina	22.77	27	23.53	26	22.24	33
North Dakota	38.36	4	24.28	23	23.52	29
Ohio	27.85	15	21.31	30	25.88	22
Oklahoma	27.80	16	27.91	12	26.58	20
Oregon	-	47	-	47	-	47
Pennsylvania	16.83	40	16.13	39	18.30	39
Rhode Island	18.27	38	17.73	37	21.40	37
South Carolina	21.27	32	20.56	31	24.51	27
South Dakota	32.61	10	30.72	10	32.07	11
Tennessee	31.59	13	35.59	7	40.19	5
Texas	31.97	11	26.53	13	27.11	16
Utah	22.21	29	25.35	20	30.87	13
Vermont	12.37	44	12.51	44	14.64	42
Virginia	11.69	45	12.46	45	13.25	44
Washington	41.27	2	41.91	2	45.06	2
West Virginia	19.46	36	19.44	36	22.63	31
Wisconsin	19.93	35	19.45	35	22.69	30
Wyoming	31.79	12	37.67	5	34.71	8

* US average includes District of Columbia
Source: US Bureau of the Census, the Bureau of Economic Analysis, RIPEC calculations
RI Ranked 37th in FY 2014

	FY 2015		FY 2010		FY 2005	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 1,156		\$ 933		\$ 898	
Alabama	\$ 941	31	\$ 828	29	\$ 780	30
Alaska	314	46	480	46	239	46
Arizona	1,381	13	1,131	11	1,249	6
Arkansas	1,438	11	1,208	8	1,210	8
California	1,291	15	1,134	10	1,058	13
Colorado	1,232	16	1,042	14	960	15
Connecticut	1,137	22	879	25	935	16
Delaware	-	47	-	47	-	47
Florida	1,201	19	999	18	1,149	9
Georgia	911	34	868	26	874	21
Hawaii	2,271	1	1,814	1	1,678	2
Idaho	897	36	717	36	811	26
Illinois	1,015	27	663	39	664	39
Indiana	1,104	23	915	21	802	28
Iowa	1,080	24	898	23	731	34
Kansas	1,387	12	1,016	15	932	17
Kentucky	740	41	643	42	628	40
Louisiana	1,528	8	1,360	4	1,247	7
Maine	964	29	745	35	712	37
Maryland	739	42	648	41	521	44
Massachusetts	860	38	705	37	607	41
Michigan	929	32	912	22	803	27
Minnesota	1,033	25	854	27	839	24
Mississippi	1,144	21	959	19	896	20
Missouri	969	28	808	30	845	22
Montana	-	47	-	47	-	47
Nebraska	1,148	20	949	20	1,011	14
Nevada	1,662	5	1,054	13	1,305	4
New Hampshire	-	47	-	47	-	47
New Jersey	1,025	26	897	24	759	32
New Mexico	1,555	7	1,254	7	1,132	10
New York	1,462	10	1,157	9	1,101	11
North Carolina	952	30	831	28	730	35
North Dakota	2,178	3	1,060	12	743	33
Ohio	1,221	18	775	32	843	23
Oklahoma	1,231	17	1,002	17	831	25
Oregon	-	47	-	47	-	47
Pennsylvania	838	39	678	38	665	38
Rhode Island	910	35	758	33	786	29
South Carolina	836	40	661	40	720	36
South Dakota	1,564	6	1,261	6	1,090	12
Tennessee	1,341	14	1,269	5	1,281	5
Texas	1,524	9	1,005	16	904	19
Utah	896	37	803	31	908	18
Vermont	604	45	512	45	509	45
Virginia	614	44	565	44	541	43
Washington	2,223	2	1,768	2	1,723	1
West Virginia	708	43	624	43	603	42
Wisconsin	917	33	751	34	780	31
Wyoming	1,798	4	1,712	3	1,340	3

* US average includes District of Columbia
Source: US Bureau of the Census, the Bureau of Economic Analysis, RIPEC calculations
RI Ranked 32nd in FY 2014

Table 13
State and Local Selective Sales Tax Collections
Per \$1,000 of Personal Income
Fiscal Years 2015, 2010 and 2005

	FY 2015		FY 2010		FY 2005	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 11.36		\$ 11.80		\$ 11.43	
Alabama	\$ 15.15	8	\$ 16.29	5	\$ 15.96	8
Alaska	8.47	42	9.59	40	9.36	40
Arizona	7.65	46	9.76	39	8.97	42
Arkansas	12.44	22	13.61	19	12.70	18
California	9.19	38	7.49	48	8.05	47
Colorado	8.43	43	8.68	43	7.41	48
Connecticut	10.09	34	10.00	36	10.56	32
Delaware	11.60	23	12.81	21	12.15	21
Florida	13.24	17	15.41	9	15.00	10
Georgia	8.32	44	7.90	46	8.33	44
Hawaii	18.98	4	16.29	6	16.07	7
Idaho	8.07	45	8.17	44	9.44	38
Illinois	15.26	7	15.88	8	17.44	4
Indiana	12.66	20	11.87	26	11.68	25
Iowa	10.42	31	10.92	28	10.30	33
Kansas	8.68	41	9.18	41	10.71	31
Kentucky	16.85	5	17.05	4	16.85	5
Louisiana	13.61	14	15.25	12	14.85	11
Maine	12.74	19	13.72	18	12.38	20
Maryland	14.53	10	10.68	30	11.24	29
Massachusetts	6.66	49	6.83	49	7.18	49
Michigan	9.81	35	10.60	32	11.25	28
Minnesota	16.63	6	16.19	7	13.25	16
Mississippi	15.05	9	14.66	14	12.90	17
Missouri	9.09	39	10.65	31	11.57	26
Montana	13.96	12	15.35	10	16.40	6
Nebraska	6.51	50	7.93	45	9.08	41
Nevada	21.96	1	22.88	1	24.18	1
New Hampshire	13.39	16	14.49	15	13.27	15
New Jersey	7.41	47	7.84	47	9.39	39
New Mexico	10.63	29	10.58	33	12.58	19
New York	11.45	25	13.39	20	10.14	34
North Carolina	10.40	32	11.30	27	11.34	27
North Dakota	13.72	13	12.32	24	15.34	9
Ohio	10.85	27	12.39	23	8.30	45
Oklahoma	9.65	36	8.86	42	8.73	43
Oregon	11.12	26	9.93	38	8.29	46
Pennsylvania	14.34	11	14.87	13	11.92	22
Rhode Island	13.07	18	13.96	16	13.76	13
South Carolina	8.73	40	9.99	37	9.70	35
South Dakota	10.59	30	10.79	29	11.13	30
Tennessee	11.51	24	10.22	34	9.62	36
Texas	12.55	21	13.77	17	14.55	12
Utah	10.17	33	12.05	25	11.82	23
Vermont	21.85	2	21.18	3	21.91	3
Virginia	9.53	37	10.11	35	11.76	24
Washington	13.60	15	15.28	11	13.46	14
West Virginia	21.58	3	21.83	2	23.06	2
Wisconsin	10.81	28	12.80	22	9.54	37
Wyoming	6.78	48	6.27	50	7.00	50

* US average includes District of Columbia

Source: US Bureau of the Census, the Bureau of Economic Analysis, RIPEC calculations
 RI Ranked 15th in FY 2014

Table 14
State and Local Selective Sales Tax Collections
Per Capita
Fiscal Years 2015, 2010 and 2005

	FY 2015		FY 2010		FY 2005	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 554		\$ 475		\$ 414	
Alabama	\$ 580	20	\$ 549	16	\$ 480	19
Alaska	480	32	466	24	368	29
Arizona	308	50	327	43	299	42
Arkansas	487	31	433	29	359	32
California	507	26	324	44	321	39
Colorado	445	36	347	42	285	43
Connecticut	688	12	621	11	532	8
Delaware	551	21	526	20	488	15
Florida	612	16	595	13	557	6
Georgia	345	46	274	49	282	46
Hawaii	933	3	680	6	596	5
Idaho	317	49	259	50	284	45
Illinois	774	8	662	7	657	3
Indiana	531	23	417	30	366	31
Iowa	479	33	414	31	337	36
Kansas	409	42	360	39	347	34
Kentucky	650	15	563	15	493	13
Louisiana	586	19	568	14	439	20
Maine	545	22	515	22	406	24
Maryland	821	5	533	19	491	14
Massachusetts	421	40	362	38	321	38
Michigan	423	39	373	36	369	28
Minnesota	855	4	682	5	504	11
Mississippi	523	24	448	27	345	35
Missouri	386	44	391	34	378	26
Montana	598	17	544	17	494	12
Nebraska	325	48	321	45	312	40
Nevada	964	2	842	2	968	1
New Hampshire	731	10	683	4	547	7
New Jersey	447	35	402	32	427	22
New Mexico	403	43	350	41	367	30
New York	671	13	645	9	420	23
North Carolina	435	37	399	33	372	27
North Dakota	779	7	538	18	485	17
Ohio	476	34	450	26	270	50
Oklahoma	428	38	318	47	273	47
Oregon	500	28	355	40	272	48
Pennsylvania	714	11	624	10	433	21
Rhode Island	651	14	597	12	505	10
South Carolina	343	47	321	46	285	44
South Dakota	508	25	443	28	378	25
Tennessee	489	30	364	37	306	41
Texas	598	18	522	21	485	16
Utah	410	41	382	35	348	33
Vermont	1,066	1	867	1	761	2
Virginia	500	27	458	25	481	18
Washington	732	9	645	8	515	9
West Virginia	785	6	700	3	615	4
Wisconsin	498	29	494	23	328	37
Wyoming	383	45	285	48	270	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 2014

Table 15
State and Local Individual Income Tax Collections
Per \$1,000 of Personal Income
Fiscal Years 2015, 2010 and 2005

	FY 2015		FY 2010		FY 2005	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 23.66		\$ 20.99		\$ 22.83	
Alabama	\$ 18.58	35	\$ 16.89	35	\$ 19.42	36
Alaska	-	44	-	44	-	44
Arizona	13.92	40	11.24	40	15.11	40
Arkansas	22.92	30	22.51	23	24.12	25
California	36.52	5	28.23	8	30.36	8
Colorado	22.55	31	20.29	29	21.41	33
Connecticut	33.40	7	25.94	13	28.58	13
Delaware	26.96	14	24.54	16	27.95	14
Florida	-	44	-	44	-	44
Georgia	23.13	28	20.85	26	24.67	21
Hawaii	28.55	10	26.85	10	29.26	11
Idaho	23.02	29	21.44	24	24.85	20
Illinois	24.38	22	17.62	33	16.72	38
Indiana	23.31	25	23.97	18	24.66	22
Iowa	25.04	20	23.73	21	23.93	26
Kansas	16.58	38	24.00	17	23.48	27
Kentucky	31.56	8	29.29	4	31.25	7
Louisiana	14.91	39	13.51	39	17.77	37
Maine	26.93	15	26.16	12	30.16	9
Maryland	39.19	3	34.37	3	37.80	3
Massachusetts	33.99	6	29.08	6	33.75	5
Michigan	21.79	32	17.01	34	19.91	34
Minnesota	36.98	4	28.87	7	32.79	6
Mississippi	17.16	37	14.90	37	15.20	39
Missouri	24.20	23	20.95	25	23.00	30
Montana	26.92	16	20.35	28	25.49	17
Nebraska	23.86	24	20.43	27	23.18	29
Nevada	-	44	-	44	-	44
New Hampshire	1.32	42	1.33	42	1.27	42
New Jersey	24.62	21	22.84	22	24.31	23
New Mexico	17.48	36	13.99	38	19.55	35
New York	47.75	1	45.48	1	43.93	1
North Carolina	26.97	13	27.04	9	30.03	10
North Dakota	12.78	41	10.31	41	11.88	41
Ohio	27.10	12	29.10	5	35.08	4
Oklahoma	18.93	34	16.48	36	22.40	31
Oregon	40.96	2	36.11	2	41.22	2
Pennsylvania	25.64	19	25.11	15	25.40	18
Rhode Island	23.14	27	20.20	30	25.31	19
South Carolina	19.71	33	17.93	32	21.77	32
South Dakota	-	44	-	44	-	44
Tennessee	1.09	43	0.76	43	0.82	43
Texas	-	44	-	44	-	44
Utah	26.60	18	23.94	19	27.26	16
Vermont	23.18	26	19.10	31	23.24	28
Virginia	27.26	11	23.80	20	27.34	15
Washington	-	44	-	44	-	44
West Virginia	28.73	9	25.58	14	24.21	24
Wisconsin	26.67	17	26.37	11	28.84	12
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 30nd in FY 2014

Table 16
State and Local Individual Income Tax Collections
Per Capita
Fiscal Years 2015, 2010 and 2005

	FY 2015		FY 2010		FY 2005	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 1,155		\$ 845		\$ 827	
Alabama	\$ 712	37	\$ 569	36	\$ 584	36
Alaska	-	44	-	44	-	44
Arizona	560	41	377	41	504	39
Arkansas	898	32	716	31	682	31
California	2,015	5	1,223	6	1,209	7
Colorado	1,192	16	810	24	824	20
Connecticut	2,278	2	1,611	3	1,440	4
Delaware	1,282	11	1,008	14	1,122	9
Florida	-	44	-	44	-	44
Georgia	959	29	722	29	835	19
Hawaii	1,404	10	1,120	9	1,085	12
Idaho	905	31	680	32	748	29
Illinois	1,237	13	735	28	630	35
Indiana	978	28	841	21	772	25
Iowa	1,151	22	900	19	783	24
Kansas	781	34	941	18	761	27
Kentucky	1,218	15	967	16	915	18
Louisiana	642	39	503	37	526	38
Maine	1,152	21	982	15	989	14
Maryland	2,215	3	1,714	2	1,650	2
Massachusetts	2,147	4	1,543	4	1,511	3
Michigan	939	30	599	33	653	32
Minnesota	1,902	6	1,216	7	1,246	6
Mississippi	596	40	455	39	406	40
Missouri	1,028	27	769	26	751	28
Montana	1,154	19	722	30	767	26
Nebraska	1,191	17	828	22	797	23
Nevada	-	44	-	44	-	44
New Hampshire	72	42	63	42	52	42
New Jersey	1,485	8	1,173	8	1,105	11
New Mexico	663	38	463	38	570	37
New York	2,799	1	2,190	1	1,817	1
North Carolina	1,127	24	956	17	985	15
North Dakota	725	36	450	40	375	41
Ohio	1,188	18	1,058	11	1,142	8
Oklahoma	839	33	592	34	700	30
Oregon	1,842	7	1,289	5	1,353	5
Pennsylvania	1,277	12	1,055	12	924	17
Rhode Island	1,153	20	864	20	929	16
South Carolina	775	35	577	35	639	34
South Dakota	-	44	-	44	-	44
Tennessee	46	43	27	43	26	43
Texas	-	44	-	44	-	44
Utah	1,073	25	758	27	802	22
Vermont	1,131	23	781	25	807	21
Virginia	1,431	9	1,079	10	1,117	10
Washington	-	44	-	44	-	44
West Virginia	1,045	26	821	23	645	33
Wisconsin	1,228	14	1,018	13	991	13
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 2014

Table 17
State and Local Corporate Income Tax Collections,
Per \$1,000 of Personal Income
Fiscal Years 2015, 2010 and 2005

	FY 2015		FY 2010		FY 2005	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 3.68		\$ 3.54		\$ 4.08	
Alabama	\$ 2.88	31	\$ 2.66	26	\$ 2.92	32
Alaska	5.46	5	18.53	1	22.70	1
Arizona	2.56	35	1.92	36	3.72	20
Arkansas	4.10	15	4.15	8	3.57	23
California	4.22	14	5.64	4	6.12	6
Colorado	2.38	38	1.79	39	1.79	44
Connecticut	2.82	32	2.28	31	3.26	28
Delaware	9.15	2	3.98	10	7.46	5
Florida	2.43	36	2.46	29	2.76	35
Georgia	2.39	37	2.03	34	2.40	39
Hawaii	1.04	44	1.40	42	2.63	37
Idaho	3.38	21	1.97	35	3.36	25
Illinois	6.21	4	5.02	6	4.60	11
Indiana	3.27	24	2.62	28	4.23	15
Iowa	3.24	25	1.66	40	1.93	42
Kansas	3.36	23	3.14	20	2.80	34
Kentucky	5.35	6	3.36	17	3.94	17
Louisiana	1.27	43	2.32	30	2.62	38
Maine	2.97	30	3.52	15	3.15	30
Maryland	2.98	29	3.09	21	3.33	26
Massachusetts	5.22	8	5.27	5	4.64	10
Michigan	2.78	34	1.82	38	5.78	7
Minnesota	5.27	7	3.23	19	4.83	9
Mississippi	5.14	9	3.48	16	3.67	21
Missouri	1.95	41	1.21	43	1.26	46
Montana	3.83	18	2.65	27	3.51	24
Nebraska	3.67	20	2.08	33	3.30	27
Nevada	-	47	-	47	-	49
New Hampshire	7.95	3	8.05	3	8.97	3
New Jersey	4.79	11	4.53	7	5.67	8
New Mexico	3.16	27	1.83	37	4.36	13
New York	10.50	1	9.71	2	8.82	4
North Carolina	3.20	26	3.83	13	4.53	12
North Dakota	4.43	13	3.00	22	3.72	19
Ohio	0.52	45	0.59	46	3.61	22
Oklahoma	2.26	39	1.60	41	1.53	45
Oregon	3.90	16	2.90	23	3.12	31
Pennsylvania	4.67	12	3.62	14	3.77	18
Rhode Island	3.36	22	2.70	25	2.87	33
South Carolina	1.99	40	1.00	44	2.00	40
South Dakota	0.11	46	0.93	45	1.88	43
Tennessee	5.04	10	3.98	11	4.28	14
Texas	-	47	-	47	0.00	48
Utah	3.11	28	2.80	24	2.67	36
Vermont	3.68	19	3.33	18	3.20	29
Virginia	1.87	42	2.17	32	1.98	41
Washington	-	47	-	47	0.00	47
West Virginia	2.81	33	3.99	9	9.57	2
Wisconsin	3.89	17	3.88	12	4.13	16
Wyoming	-	47	-	47	-	49

* US average includes District of Columbia

Source: US Bureau of the Census, the Bureau of Economic Analysis, RIPEC calculations
RI Ranked 36nd in FY 2014

Table 18
State and Local Corporate Income Tax Collections,
Per Capita
Fiscal Years 2015, 2010 and 2005

	FY 2015		FY 2010		FY 2005	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 179.58		\$ 142.58		\$ 147.73	
Alabama	\$ 110.17	35	\$ 89.49	30	\$ 87.69	36
Alaska	309.29	6	900.62	1	892.93	1
Arizona	102.82	36	64.48	36	124.17	20
Arkansas	160.62	23	131.88	18	100.85	32
California	232.86	10	244.15	5	243.72	7
Colorado	125.85	30	71.31	34	69.03	41
Connecticut	192.01	14	141.83	13	164.46	12
Delaware	434.78	2	163.49	8	299.55	4
Florida	112.50	34	95.13	27	102.53	29
Georgia	99.19	39	70.49	35	81.23	37
Hawaii	51.01	44	58.55	41	97.46	34
Idaho	132.89	28	62.59	39	101.01	31
Illinois	315.08	5	209.22	7	173.40	11
Indiana	137.00	26	92.03	29	132.33	18
Iowa	149.05	25	62.98	38	63.13	43
Kansas	158.07	24	123.27	21	90.73	35
Kentucky	206.47	13	110.90	23	115.41	23
Louisiana	54.57	43	86.48	32	77.35	40
Maine	126.97	29	132.02	17	103.42	28
Maryland	168.18	20	153.99	9	145.50	14
Massachusetts	329.99	4	279.47	4	207.85	8
Michigan	119.56	33	63.97	37	189.67	9
Minnesota	270.79	8	135.89	15	183.58	10
Mississippi	178.63	18	106.50	24	98.04	33
Missouri	83.01	41	44.58	43	41.32	46
Montana	164.28	22	94.11	28	105.61	26
Nebraska	183.12	15	84.33	33	113.40	24
Nevada	-	47	-	47	-	49
New Hampshire	434.00	3	379.44	3	369.34	2
New Jersey	289.01	7	232.57	6	257.64	5
New Mexico	119.99	32	60.59	40	127.36	19
New York	615.81	1	467.67	2	364.82	3
North Carolina	133.90	27	135.40	16	148.72	13
North Dakota	251.44	9	130.98	19	117.63	21
Ohio	22.86	45	21.41	46	117.52	22
Oklahoma	100.20	38	57.56	42	47.91	45
Oregon	175.27	19	103.63	25	102.35	30
Pennsylvania	232.64	11	151.90	10	137.24	16
Rhode Island	167.23	21	115.51	22	105.46	27
South Carolina	78.15	42	32.03	45	58.64	44
South Dakota	5.08	46	38.17	44	63.79	42
Tennessee	214.06	12	141.84	12	136.29	17
Texas	-	47	-	47	0.00	48
Utah	125.32	31	88.63	31	78.63	39
Vermont	179.66	16	136.07	14	111.24	25
Virginia	98.33	40	98.39	26	81.06	38
Washington	-	47	-	47	0.00	47
West Virginia	102.11	37	127.90	20	255.03	6
Wisconsin	179.29	17	149.65	11	141.95	15
Wyoming	-	47	-	47	-	49

* US average includes District of Columbia

Source: US Bureau of the Census, the Bureau of Economic Analysis, RIPEC calculations
RI Ranked 29th in FY 2014

Table 19
Charges and Misc. General Revenues
Per \$1,000 of Personal Income
Fiscal Years 2015, 2010 and 2005

	FY 2015		FY 2010		FY 2005	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 44.73		\$ 48.81		\$ 46.08	
Alabama	\$ 64.03	5	\$ 68.46	5	\$ 61.85	8
Alaska	115.58	1	130.57	1	166.79	1
Arizona	35.15	43	41.23	43	38.07	45
Arkansas	41.76	35	48.06	30	46.88	25
California	45.46	25	49.05	28	48.95	21
Colorado	55.61	12	56.53	17	51.03	19
Connecticut	21.16	50	21.43	50	24.21	50
Delaware	60.55	10	79.11	4	65.35	5
Florida	47.99	20	57.74	15	46.75	26
Georgia	39.68	39	45.66	35	40.81	41
Hawaii	48.78	18	46.34	34	43.76	34
Idaho	44.67	27	59.29	14	53.51	15
Illinois	31.90	49	38.35	45	33.41	47
Indiana	52.06	16	55.42	19	53.14	16
Iowa	60.70	8	61.16	10	54.73	13
Kansas	54.88	13	57.24	16	46.67	27
Kentucky	43.33	29	52.67	23	44.94	32
Louisiana	43.29	30	60.45	12	57.46	10
Maine	32.80	44	39.27	44	45.80	30
Maryland	32.58	45	31.86	49	32.09	49
Massachusetts	32.05	48	37.18	47	40.13	43
Michigan	51.83	17	56.46	18	52.31	17
Minnesota	43.06	31	49.75	27	47.20	23
Mississippi	63.29	6	66.34	6	55.72	12
Missouri	42.91	32	45.03	37	42.57	38
Montana	42.13	34	60.98	11	54.35	14
Nebraska	45.28	26	51.38	26	50.49	20
Nevada	36.40	42	42.75	41	43.53	35
New Hampshire	32.23	47	37.23	46	33.24	48
New Jersey	32.55	46	36.22	48	33.78	46
New Mexico	72.17	4	66.29	7	66.24	4
New York	47.82	21	48.73	29	46.23	28
North Carolina	52.16	15	53.90	21	44.57	33
North Dakota	53.56	14	53.71	22	56.66	11
Ohio	47.47	22	51.40	25	48.76	22
Oklahoma	48.21	19	54.33	20	46.90	24
Oregon	60.81	7	62.69	9	59.45	9
Pennsylvania	40.12	37	41.85	42	41.40	40
Rhode Island	42.90	33	46.81	33	39.09	44
South Carolina	73.81	3	83.20	3	70.53	3
South Dakota	39.23	40	42.99	40	40.24	42
Tennessee	40.38	36	43.20	39	51.93	18
Texas	39.81	38	44.20	38	45.60	31
Utah	58.20	11	65.11	8	63.60	7
Vermont	39.00	41	47.03	32	43.50	36
Virginia	45.56	24	45.24	36	42.08	39
Washington	47.34	23	52.56	24	46.08	29
West Virginia	60.62	9	59.75	13	63.87	6
Wisconsin	43.65	28	47.12	31	43.35	37
Wyoming	94.29	2	94.31	2	81.27	2

* US average includes District of Columbia

Source: US Bureau of the Census, the Bureau of Economic Analysis, RIPEC calculations
RI Ranked 34th in FY 2014

Table 20
Charges and Misc. General Revenues
Per Capita
Fiscal Years 2015, 2010 and 2005

	FY 2015		FY 2010		FY 2005	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 2,183		\$ 1,966		\$ 1,670	
Alabama	\$ 2,452	14	\$ 2,307	8	\$ 1,859	11
Alaska	6,543	1	6,348	1	6,559	1
Arizona	1,414	49	1,384	49	1,270	48
Arkansas	1,636	45	1,528	47	1,325	46
California	2,508	13	2,125	17	1,948	7
Colorado	2,938	4	2,257	9	1,965	5
Connecticut	1,443	48	1,331	50	1,220	50
Delaware	2,878	6	3,250	3	2,624	3
Florida	2,220	20	2,230	13	1,737	18
Georgia	1,646	44	1,582	44	1,382	43
Hawaii	2,398	15	1,933	28	1,622	27
Idaho	1,756	41	1,881	32	1,609	28
Illinois	1,618	46	1,599	42	1,260	49
Indiana	2,184	24	1,944	27	1,663	24
Iowa	2,790	8	2,321	7	1,791	14
Kansas	2,585	11	2,244	11	1,512	32
Kentucky	1,672	43	1,740	39	1,315	47
Louisiana	1,864	36	2,250	10	1,700	23
Maine	1,403	50	1,474	48	1,502	35
Maryland	1,841	37	1,589	43	1,401	41
Massachusetts	2,024	29	1,973	25	1,797	12
Michigan	2,233	19	1,988	24	1,716	21
Minnesota	2,214	21	2,095	18	1,794	13
Mississippi	2,198	23	2,028	22	1,489	37
Missouri	1,823	38	1,654	41	1,391	42
Montana	1,806	39	2,162	16	1,635	26
Nebraska	2,259	18	2,082	19	1,735	19
Nevada	1,598	47	1,574	45	1,743	17
New Hampshire	1,759	40	1,756	38	1,369	44
New Jersey	1,963	32	1,859	34	1,535	30
New Mexico	2,737	9	2,195	15	1,933	8
New York	2,803	7	2,346	5	1,913	9
North Carolina	2,180	25	1,904	31	1,463	39
North Dakota	3,040	3	2,345	6	1,790	15
Ohio	2,082	28	1,869	33	1,587	29
Oklahoma	2,136	27	1,951	26	1,466	38
Oregon	2,734	10	2,238	12	1,951	6
Pennsylvania	1,999	31	1,758	37	1,505	34
Rhode Island	2,137	26	2,001	23	1,435	40
South Carolina	2,902	5	2,676	4	2,071	4
South Dakota	1,882	35	1,765	36	1,368	45
Tennessee	1,714	42	1,540	46	1,655	25
Texas	1,898	34	1,675	40	1,521	31
Utah	2,349	17	2,063	20	1,872	10
Vermont	1,903	33	1,924	29	1,511	33
Virginia	2,392	16	2,051	21	1,720	20
Washington	2,550	12	2,218	14	1,762	16
West Virginia	2,206	22	1,917	30	1,702	22
Wisconsin	2,009	30	1,819	35	1,490	36
Wyoming	5,333	2	4,286	2	3,138	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 2014

Table 21
All State and Local Tax Collections,
Charges and Misc. General Revenues
Per \$1,000 of Personal Income
Fiscal Years 2015, 2010 and 2005

	FY 2015		FY 2010		FY 2005	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 146	-	\$ 151	-	\$ 150	-
Alabama	\$ 146	22	\$ 153	27	\$ 147	29
Alaska	178	5	307	1	280	1
Arizona	123	47	135	42	134	44
Arkansas	141	31	150	30	150	28
California	153	15	157	20	153	26
Colorado	144	26	153	26	140	36
Connecticut	130	42	119	50	131	47
Delaware	162	11	177	4	164	11
Florida	124	46	147	35	139	38
Georgia	125	45	135	41	133	45
Hawaii	174	6	165	8	161	14
Idaho	133	37	147	34	153	23
Illinois	145	24	143	37	136	42
Indiana	144	27	158	18	166	9
Iowa	165	9	165	9	155	20
Kansas	148	19	159	17	153	22
Kentucky	142	30	149	32	146	30
Louisiana	135	36	156	21	164	10
Maine	152	16	156	22	170	6
Maryland	137	35	129	46	130	48
Massachusetts	133	38	133	43	140	35
Michigan	145	25	158	19	159	17
Minnesota	159	12	160	16	156	19
Mississippi	169	8	165	10	153	25
Missouri	129	43	131	45	135	43
Montana	137	33	156	23	152	27
Nebraska	147	21	152	28	160	16
Nevada	132	40	145	36	140	37
New Hampshire	117	50	121	48	114	50
New Jersey	143	29	149	31	146	31
New Mexico	182	4	163	12	176	5
New York	197	3	196	3	187	3
North Carolina	144	28	151	29	142	34
North Dakota	219	1	174	5	161	13
Ohio	148	20	155	24	161	15
Oklahoma	132	39	140	39	138	39
Oregon	159	13	161	14	154	21
Pennsylvania	140	32	141	38	143	32
Rhode Island	152	17	154	25	153	24
South Carolina	162	10	172	6	166	8
South Dakota	120	48	120	49	121	49
Tennessee	118	49	124	47	137	41
Texas	128	44	136	40	138	40
Utah	150	18	164	11	167	7
Vermont	158	14	162	13	163	12
Virginia	131	41	131	44	133	46
Washington	137	34	148	33	143	33
West Virginia	173	7	170	7	179	4
Wisconsin	145	23	160	15	156	18
Wyoming	208	2	232	2	216	2

* US average includes District of Columbia

Source: US Bureau of the Census, the Bureau of Economic Analysis, RIPEC calculations
 RI Ranked 18th in FY 2014

Table 22
All State and Local Tax Collections,
Charges and Misc. General Revenues
Per Capita
Fiscal Years 2015, 2010 and 2005

	FY 2015		FY 2010		FY 2005	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 7,102	-	\$ 6,100	-	\$ 5,422	-
Alabama	\$ 5,604	43	\$ 5,142	39	\$ 4,433	43
Alaska	10,051	4	14,928	1	11,029	1
Arizona	4,950	50	4,523	49	4,480	42
Arkansas	5,519	44	4,778	46	4,249	48
California	8,419	8	6,813	10	6,071	8
Colorado	7,622	14	6,115	20	5,392	19
Connecticut	8,850	5	7,381	6	6,625	4
Delaware	7,693	13	7,271	7	6,569	6
Florida	5,734	42	5,672	28	5,171	25
Georgia	5,205	48	4,689	47	4,516	41
Hawaii	8,548	7	6,887	9	5,960	9
Idaho	5,233	47	4,673	48	4,615	38
Illinois	7,357	18	5,972	21	5,128	26
Indiana	6,034	34	5,542	31	5,193	24
Iowa	7,570	15	6,260	15	5,077	29
Kansas	6,990	21	6,233	16	4,972	31
Kentucky	5,464	46	4,918	44	4,273	47
Louisiana	5,833	39	5,824	25	4,841	34
Maine	6,504	26	5,861	24	5,585	15
Maryland	7,725	11	6,436	14	5,683	11
Massachusetts	8,405	9	7,055	8	6,285	7
Michigan	6,243	31	5,558	30	5,226	22
Minnesota	8,200	10	6,731	11	5,913	10
Mississippi	5,867	37	5,035	41	4,082	50
Missouri	5,481	45	4,811	45	4,413	44
Montana	5,888	36	5,518	33	4,561	40
Nebraska	7,350	19	6,173	19	5,496	16
Nevada	5,781	40	5,335	37	5,598	14
New Hampshire	6,413	28	5,705	27	4,709	36
New Jersey	8,651	6	7,662	4	6,616	5
New Mexico	6,892	23	5,404	35	5,125	27
New York	11,559	3	9,425	3	7,749	3
North Carolina	6,010	35	5,350	36	4,655	37
North Dakota	12,433	1	7,612	5	5,080	28
Ohio	6,502	27	5,649	29	5,230	21
Oklahoma	5,865	38	5,011	42	4,324	46
Oregon	7,161	20	5,750	26	5,062	30
Pennsylvania	6,953	22	5,923	23	5,213	23
Rhode Island	7,564	16	6,582	13	5,622	13
South Carolina	6,375	29	5,535	32	4,873	33
South Dakota	5,744	41	4,927	43	4,119	49
Tennessee	5,010	49	4,420	50	4,360	45
Texas	6,098	32	5,136	40	4,609	39
Utah	6,037	33	5,184	38	4,920	32
Vermont	7,695	12	6,642	12	5,664	12
Virginia	6,885	24	5,958	22	5,419	18
Washington	7,394	17	6,232	17	5,480	17
West Virginia	6,294	30	5,462	34	4,758	35
Wisconsin	6,681	25	6,179	18	5,372	20
Wyoming	11,754	2	10,523	2	8,334	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 2014

Table 23
Social Insurance Trust, Liquor
Store and Utility Revenues
Per \$1,000 of Personal Income
Fiscal Years 2015, 2010 and 2005

	FY 2015		FY 2010		FY 2005	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 32.07		\$ 53.71		\$ 47.36	
Alabama	\$ 28.76	24	\$ 45.45	27	\$ 44.11	18
Alaska	27.14	29	49.44	20	60.91	5
Arizona	35.07	12	53.48	14	39.77	30
Arkansas	27.68	27	45.92	26	36.57	35
California	43.01	7	77.51	6	77.81	1
Colorado	31.99	18	57.00	12	51.90	11
Connecticut	15.61	50	28.12	49	16.64	50
Delaware	25.73	35	33.10	43	29.83	44
Florida	24.55	37	42.61	32	35.99	36
Georgia	27.81	26	40.42	35	34.06	38
Hawaii	23.97	39	42.96	30	30.62	42
Idaho	25.70	36	46.72	23	40.71	28
Illinois	30.10	22	51.26	17	41.49	25
Indiana	21.18	45	35.17	40	23.99	48
Iowa	30.13	21	42.78	31	39.60	31
Kansas	24.16	38	32.97	44	33.79	39
Kentucky	29.57	23	44.76	29	34.71	37
Louisiana	27.26	28	36.96	37	44.34	17
Maine	16.05	49	28.48	48	32.46	40
Maryland	16.67	48	30.21	45	25.00	47
Massachusetts	27.08	31	41.13	34	43.11	21
Michigan	27.10	30	51.52	16	43.65	19
Minnesota	34.25	14	48.28	21	41.74	24
Mississippi	34.18	15	49.53	19	42.89	22
Missouri	34.10	16	47.70	22	39.40	32
Montana	30.40	20	45.26	28	41.12	27
Nebraska	63.14	1	71.98	7	60.22	7
Nevada	36.37	11	50.09	18	38.08	33
New Hampshire	22.14	43	28.08	50	22.78	49
New Jersey	18.83	46	36.56	39	28.99	45
New Mexico	33.17	17	60.46	9	47.55	15
New York	45.08	4	80.50	3	50.98	12
North Carolina	26.09	34	53.38	15	42.51	23
North Dakota	30.57	19	29.45	46	32.09	41
Ohio	44.87	5	80.67	2	68.23	3
Oklahoma	27.01	32	41.69	33	37.47	34
Oregon	47.54	2	80.14	4	77.50	2
Pennsylvania	28.16	25	46.33	24	43.64	20
Rhode Island	22.81	41	46.02	25	40.12	29
South Carolina	34.88	13	59.47	11	45.73	16
South Dakota	26.12	33	28.75	47	50.00	13
Tennessee	45.14	3	61.78	8	53.19	10
Texas	22.38	42	36.69	38	41.18	26
Utah	42.22	8	53.51	13	59.03	8
Vermont	17.79	47	34.36	42	26.38	46
Virginia	22.09	44	34.57	41	30.48	43
Washington	41.15	9	59.85	10	64.82	4
West Virginia	22.89	40	37.95	36	49.46	14
Wisconsin	40.89	10	92.41	1	60.75	6
Wyoming	43.66	6	78.11	5	56.64	9

* US average includes District of Columbia

Source: US Bureau of the Census, the Bureau of Economic Analysis, RIPEC calculations
RI Ranked 40th in FY 2014

Table 24
Social Insurance Trust, Liquor
Store and Utility Revenues
Per Capita
Fiscal Years 2015, 2010 and 2005

	FY 2015		FY 2010		FY 2005	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	\$ 1,565		\$ 2,163		\$ 1,716	
Alabama	\$ 1,101	40	\$ 1,532	32	\$ 1,326	27
Alaska	1,536	16	2,404	9	2,395	4
Arizona	1,410	19	1,795	23	1,326	26
Arkansas	1,085	42	1,460	38	1,034	44
California	2,373	4	3,357	4	3,097	1
Colorado	1,691	14	2,276	10	1,998	10
Connecticut	1,064	44	1,747	26	838	49
Delaware	1,223	26	1,360	43	1,198	36
Florida	1,136	39	1,646	28	1,337	25
Georgia	1,153	34	1,400	40	1,153	38
Hawaii	1,179	30	1,793	24	1,135	40
Idaho	1,010	45	1,482	36	1,225	35
Illinois	1,527	17	2,138	13	1,565	17
Indiana	889	47	1,234	47	751	50
Iowa	1,385	21	1,623	29	1,296	31
Kansas	1,138	36	1,293	45	1,095	41
Kentucky	1,141	35	1,478	37	1,016	45
Louisiana	1,174	31	1,376	42	1,311	30
Maine	687	50	1,069	50	1,065	43
Maryland	942	46	1,507	34	1,091	42
Massachusetts	1,710	12	2,182	12	1,931	11
Michigan	1,168	32	1,814	22	1,432	20
Minnesota	1,761	10	2,034	14	1,587	16
Mississippi	1,187	29	1,514	33	1,147	39
Missouri	1,449	18	1,752	25	1,287	32
Montana	1,303	23	1,605	30	1,237	34
Nebraska	3,151	1	2,916	6	2,070	9
Nevada	1,596	15	1,844	21	1,525	18
New Hampshire	1,209	27	1,324	44	938	47
New Jersey	1,136	38	1,877	20	1,317	29
New Mexico	1,258	24	2,002	15	1,388	22
New York	2,643	2	3,876	1	2,109	7
North Carolina	1,091	41	1,886	19	1,395	21
North Dakota	1,735	11	1,286	46	1,014	46
Ohio	1,967	7	2,933	5	2,221	5
Oklahoma	1,197	28	1,497	35	1,172	37
Oregon	2,138	6	2,860	7	2,543	2
Pennsylvania	1,403	20	1,946	17	1,587	15
Rhode Island	1,136	37	1,967	16	1,472	19
South Carolina	1,371	22	1,913	18	1,343	24
South Dakota	1,253	25	1,180	49	1,700	13
Tennessee	1,916	8	2,203	11	1,695	14
Texas	1,067	43	1,390	41	1,374	23
Utah	1,704	13	1,695	27	1,737	12
Vermont	868	48	1,406	39	916	48
Virginia	1,160	33	1,567	31	1,245	33
Washington	2,216	5	2,525	8	2,479	3
West Virginia	833	49	1,217	48	1,318	28
Wisconsin	1,882	9	3,567	2	2,088	8
Wyoming	2,469	3	3,550	3	2,187	6

* US average includes District of Columbia

Source: US Bureau of the Census, the Bureau of Economic Analysis, RIPEC calculations
RI Ranked 32nd in FY 2014

Table 25
State Population
Fiscal Years 2015, 2010 and 2005

	FY 2015		FY 2010		FY 2005	
	Amount	Rank	Amount	Rank	Amount	Rank
United States*	318,563,456		309,348,193		292,805,298	
Alabama	4,843,214	23	4,785,492	23	4,530,729	24
Alaska	736,705	48	714,031	47	659,286	47
Arizona	6,719,993	15	6,408,312	16	5,652,404	18
Arkansas	2,966,912	32	2,921,995	32	2,749,686	32
California	38,680,810	1	37,332,685	1	35,574,576	1
Colorado	5,349,648	22	5,048,644	22	4,575,013	22
Connecticut	3,591,873	29	3,579,899	29	3,496,094	29
Delaware	934,948	45	899,816	45	830,803	45
Florida	19,888,741	3	18,849,098	4	17,415,318	4
Georgia	10,087,231	8	9,713,521	9	8,769,252	9
Hawaii	1,416,349	40	1,363,945	40	1,273,569	42
Idaho	1,633,532	39	1,571,010	39	1,391,802	39
Illinois	12,867,544	5	12,841,578	5	12,589,773	5
Indiana	6,595,233	16	6,490,528	15	6,233,007	14
Iowa	3,108,030	30	3,050,738	30	2,953,635	30
Kansas	2,899,360	34	2,858,850	33	2,734,373	33
Kentucky	4,413,057	26	4,348,662	26	4,146,101	26
Louisiana	4,647,880	25	4,544,996	25	4,552,238	23
Maine	1,330,719	41	1,327,730	41	1,313,688	40
Maryland	5,967,295	19	5,788,584	19	5,546,935	19
Massachusetts	6,749,911	14	6,565,524	14	6,412,281	13
Michigan	9,915,767	10	9,877,495	8	10,055,315	8
Minnesota	5,453,109	21	5,311,147	21	5,087,713	21
Mississippi	2,992,400	31	2,970,322	31	2,889,010	31
Missouri	6,060,930	18	5,996,118	18	5,747,741	17
Montana	1,022,867	44	990,641	44	930,009	44
Nebraska	1,881,145	37	1,830,051	38	1,749,370	38
Nevada	2,833,013	35	2,703,284	35	2,346,222	35
New Hampshire	1,328,743	42	1,316,872	42	1,290,121	41
New Jersey	8,925,001	11	8,803,729	11	8,634,561	10
New Mexico	2,083,024	36	2,064,756	36	1,903,808	36
New York	19,718,515	4	19,402,640	3	19,171,567	3
North Carolina	9,934,399	9	9,558,915	10	8,553,152	11
North Dakota	739,904	47	674,526	48	644,705	48
Ohio	11,594,408	7	11,540,983	7	11,452,251	7
Oklahoma	3,877,499	28	3,759,603	28	3,525,233	28
Oregon	3,968,371	27	3,838,048	27	3,569,463	27
Pennsylvania	12,790,565	6	12,712,343	6	12,410,722	6
Rhode Island	1,054,480	43	1,053,337	43	1,074,579	43
South Carolina	4,828,430	24	4,635,943	24	4,210,921	25
South Dakota	852,561	46	816,325	46	770,396	46
Tennessee	6,544,663	17	6,356,671	17	5,910,809	16
Texas	26,944,751	2	25,244,310	2	22,394,023	2
Utah	2,941,836	33	2,775,326	34	2,401,580	34
Vermont	626,984	49	625,982	49	619,920	49
Virginia	8,317,372	12	8,025,773	12	7,475,575	12
Washington	7,054,196	13	6,743,226	13	6,178,645	15
West Virginia	1,848,514	38	1,854,230	37	1,816,438	37
Wisconsin	5,758,377	20	5,690,263	20	5,514,026	20
Wyoming	583,642	50	564,513	50	509,106	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 2014