

A PRIMER ON STATE AND LOCAL TAX POLICY

Maps of State Tax Collections per Capita

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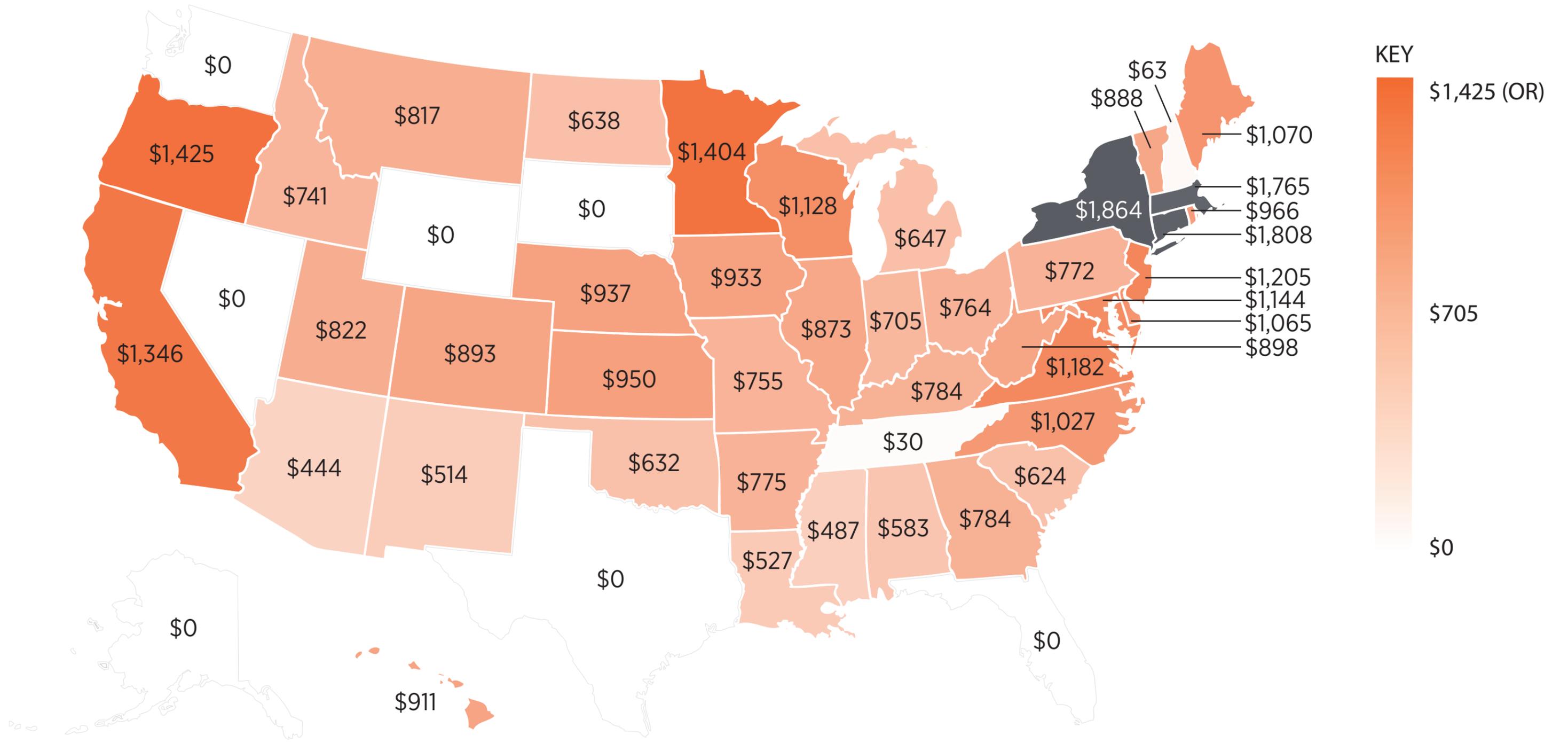
State and local governments differ widely in both the amount of revenue they raise and the means by which they raise it. In “[A Primer on State and Local Tax Policy: Trade-Offs among Tax Instruments](#),” Justin M. Ross describes four general tax systems commonly used by state and local governments. He evaluates them by the five criteria economists use for tax systems: economic efficiency, equity, transparency, collectability, and revenue production. The maps below show the average dollar amounts an individual pays for four commonly collected taxes throughout the 50 states.



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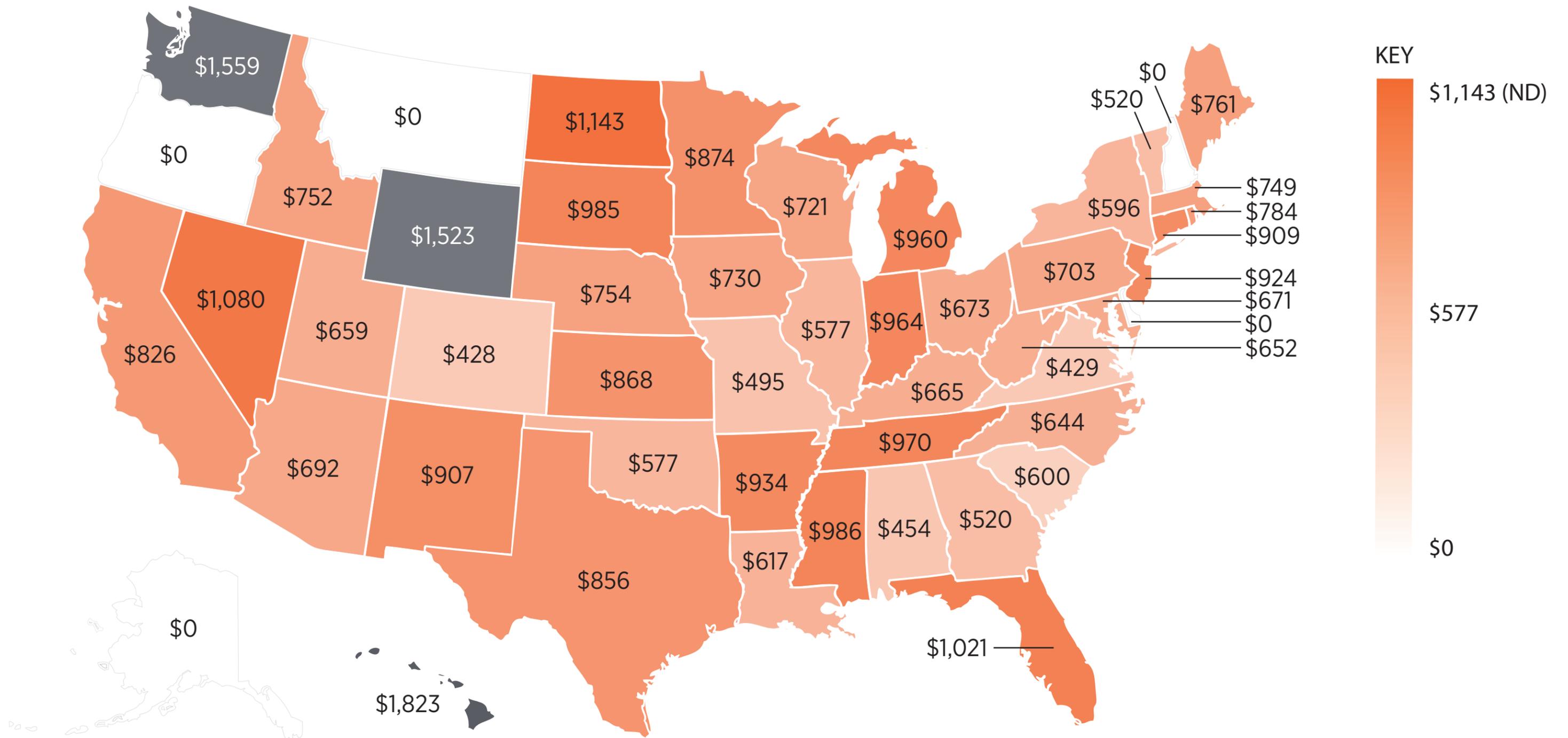
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STATE INDIVIDUAL INCOME TAX COLLECTIONS PER CAPITA, 2011

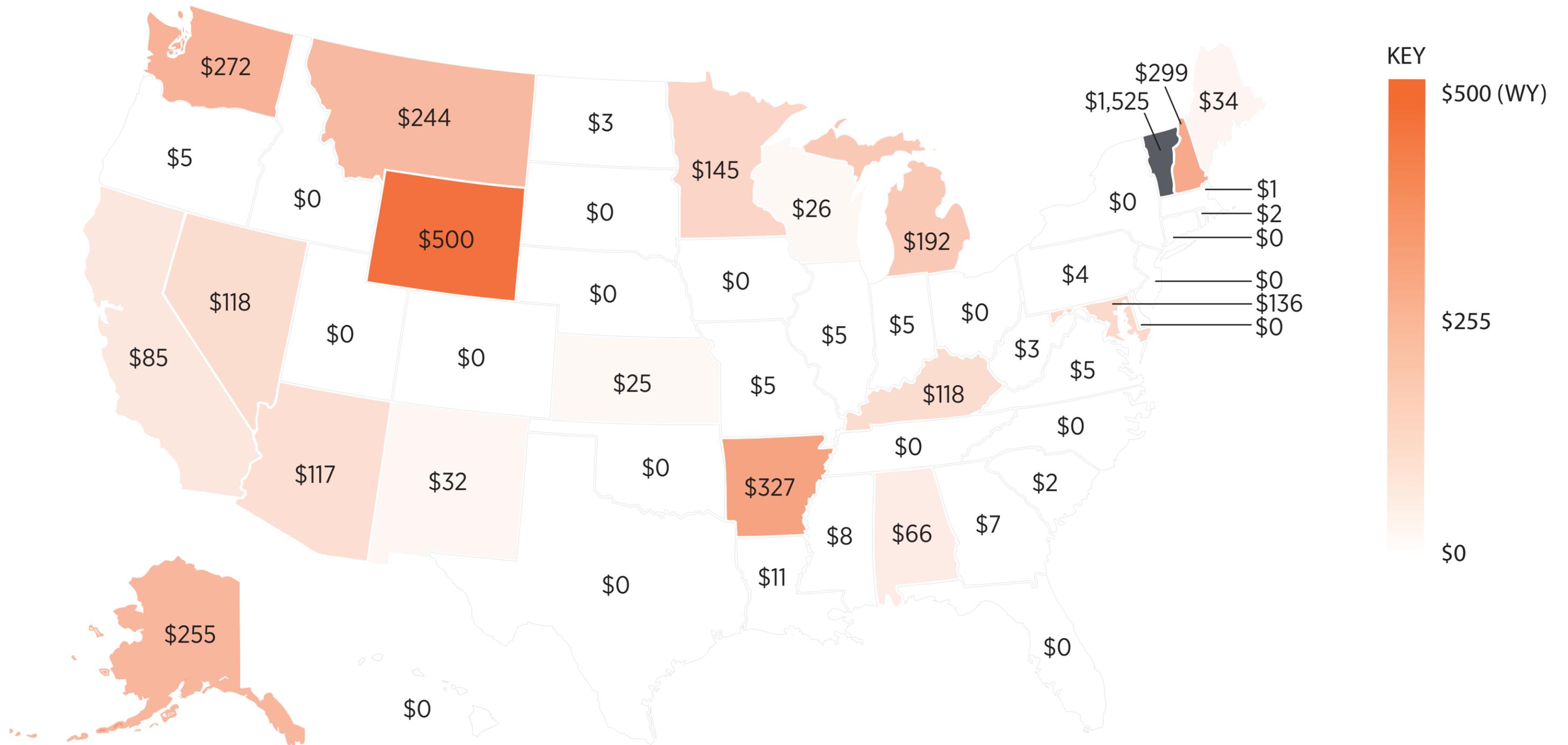


Source: US Census Bureau, 2011 reports.
Notes: "\$0" means no tax was collected or the amount was too insignificant to count. For emphasis, New York, Connecticut, and Massachusetts—this map's outliers—are colored in shades of gray.

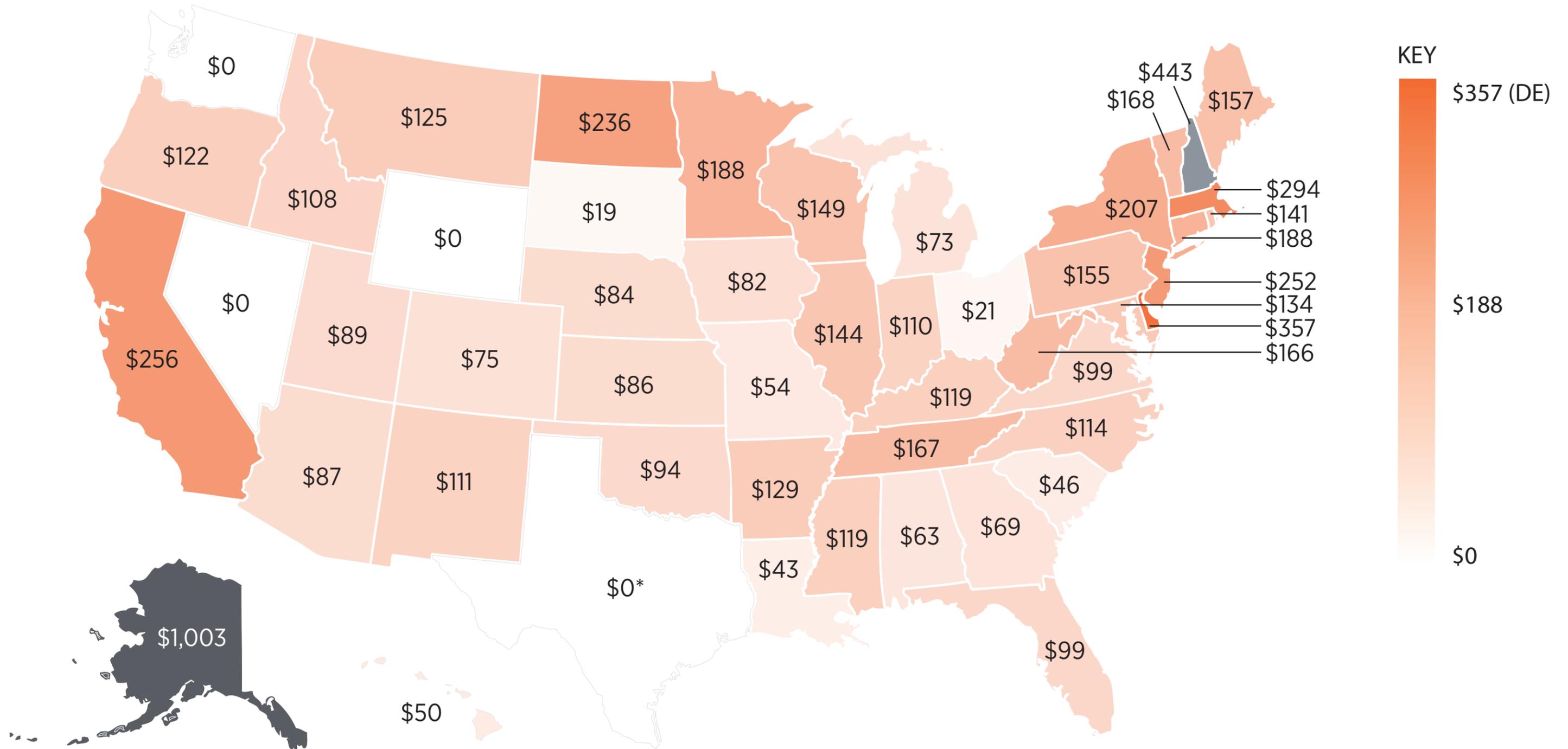
STATE GENERAL SALES TAX COLLECTIONS PER CAPITA, 2011



STATE PROPERTY TAX COLLECTIONS PER CAPITA, 2011



STATE CORPORATE INCOME TAX COLLECTIONS PER CAPITA, 2011



Source: US Census Bureau, 2011 reports.
 * The Census Bureau does not classify revenue from Texas's margin tax as corporate income tax revenue.
 Notes: "\$0" means no tax was collected or the amount was too insignificant to count. For emphasis, Alaska and New Hampshire—this map's outliers—are colored in shades of gray.