

2015 State Business Tax Burden Rankings

6th Installment

Anderson Economic Group Annual Report

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I. Executive Summary

PURPOSE

This report presents Anderson Economic Group’s annual state business tax burden rankings for all 50 states and the District of Columbia for the year 2013. We define the business tax burden as the total state and local taxes paid by businesses as a share of pre-tax operating margin, a measure of the funds from which businesses can pay the tax.

The purposes of this report are to:

- Identify the major state and local taxes paid by businesses,
- Estimate the total amount of state and local taxes paid in 2013 by business in each state,
- Estimate each state’s business tax burden in 2013 using state and local taxes paid as a share of business’ pre-tax operating margin, and
- Rank all 50 states and the District of Columbia by the 2013 business tax burden.

The rankings and other information in this report will allow employers, policy makers, and other stakeholders to compare the tax burdens imposed on employers in different states. For our complete business tax burden rankings, see Exhibit I on page 14.

OUR APPROACH

We quantify the burden of state and local taxes on businesses by estimating the actual amount of tax paid directly by businesses relative to businesses’ pre-tax operating margin (one measure of a business’s “ability to pay” these taxes).¹ This approach provides a comprehensive, objective measure of the state and local tax burden. We do not weight some taxes more than others, nor do we rely on any subjective assessments of which taxes or forms of taxation are better than others. We aggregate the tax burden across all industries within a state, though particular taxes have different effects on different industries.

We used over a dozen state and national sources to collect this information on 11 different categories of taxes, including property, income, sales, excise, license, severance, and other taxes. We fully describe our methods, and all data that we use is publicly available. See “Methodology” on page 8 for more information.

KEY FINDINGS

- U.S. businesses paid \$628 billion in state and local taxes in 2013.
- Nationally, property taxes and general sales taxes make up the largest share of state and local business tax burden, accounting for 59% of total state and local taxes paid by business in 2013.

1. We do not estimate the *incidence* of these taxes—the extent to which the tax burden is passed on to consumers, employees, and shareholders, respectively.

Executive Summary

- Business tax burdens vary widely between states. The four lowest-burden states collected under 7% of business operating margin, while the five highest-burden states collected over 13% of operating margin.
- The three states with the highest tax burdens are Alaska (ranked 51st), North Dakota (50th), and West Virginia (49th), all of whom place high severance taxes on resource extraction.

TAXES PAID BY BUSINESS

Businesses pay many different taxes at the state and local level. We have identified 11 types of state and local taxes paid by business totaling \$628 billion for all state and local governments combined in 2013, as shown in Table 1.

TABLE 1. Total State and Local Taxes Paid by Businesses, 2013

Type of Tax	Total Taxes Paid (billions of \$)	% of Total
Property tax	\$237.2	37.8%
General sales tax	\$132.8	21.2%
Corporate income tax	\$52.6	8.4%
Unemployment compensation tax	\$49.8	7.9%
License fees	\$40.6	6.5%
Individual income tax on pass-thru business income	\$31.0	4.9%
Public utilities sales tax	\$28.2	4.5%
Selective sales tax	\$23.4	3.7%
Severance tax	\$16.6	2.6%
Motor fuel excise tax	\$8.5	1.4%
Gross receipts tax	<u>\$6.5</u>	<u>1.0%</u>
Total State and Local Taxes Paid by Businesses	\$627.5	100%

Source: Anderson Economic Group analysis and estimates, using base data from U.S. Census of Governments State and Local Finance Survey and other federal and state sources. See Methodology Appendix for complete source list.

State corporate income tax is often seen as the most important state or local tax on businesses. However, as shown in Table 1, of the 11 categories of state and local business tax we identify, corporate income tax accounts for under 10% of the total business tax burden for all states combined, well behind property tax and general sales tax. For our complete business tax burden rankings, see Exhibit I on page 14.

STATE BUSINESS TAX BURDEN RANKINGS

We ranked all 50 states and the District of Columbia on their respective business tax burdens. A rank of “1” indicates the state with the lowest tax burden. We define business tax burden as the share of pre-tax gross operating surplus (a

measure of profits) paid in state and local taxes. Nationally, businesses had an average state and local business tax burden of 9.1% in 2013.

TABLE 2. States with Lowest and Highest Business Tax Burdens, 2013

Ten States with Lowest Business Tax Burdens			Ten States with Highest Business Tax Burdens		
Rank		Business Tax Burden	Rank		Business Tax Burden
1	Oregon	5.6%	42	New Mexico	11.6%
2	Louisiana	6.9%	43	Florida	11.9%
3	North Carolina	7.0%	44	New York	11.9%
4	Utah	7.0%	45	Mississippi	12.0%
5	Delaware	7.1%	46	Rhode Island	12.5%
6	South Dakota	7.4%	47	Vermont	13.1%
7	Indiana	7.5%	48	Maine	13.2%
8	Georgia	7.5%	49	West Virginia	13.5%
9	Missouri	7.6%	50	North Dakota	16.4%
10	Maryland	7.7%	51	Alaska	19.8%
<i>U.S. State Average</i>			<i>9.1%</i>		

Note: Rankings include the District of Columbia. Business tax burden is defined as the share of pre-tax gross operating surplus in the state paid in state and local taxes.

Source: Anderson Economic Group analysis and estimates using base data from U.S. Census of Governments State and Local Finance Survey and other federal and state sources. See Methodology Appendix for complete source list.

Ten States with Lowest Tax Burdens. The ten states with the lowest tax burdens vary in their characteristics and taxing behavior. Oregon has no general sales tax and has the seventh-lowest property tax burden, but is otherwise not among the ten highest- or ten lowest-burden states in any of the major categories. Maryland is among the ten highest-burden states in public utilities, selective sales tax, and individual income, but is among the ten lowest in other major taxes such as general sales tax and property tax. North Carolina is not among the ten highest- or ten lowest-burden states in any of the major categories, but still landed third in the rankings.

Ten States with Highest Tax Burdens. The ten states with the highest tax burdens also vary in their taxing strategies. Alaska has low taxes in several categories, including no individual income or general sales taxes, but has by far the highest severance taxes as a proportion of operating margin. As a result, businesses in non-extractive industries (which do not directly pay severance taxes) do not face a high tax burden in Alaska.

West Virginia is a relatively high-tax burden state, not ranked in the top 30 in any major tax category, and one of the ten highest-burden states for motor fuel, public utilities, selective sales, severance, and general sales taxes. Similarly, Vermont has a relatively high burden due to property, fuel, individual income,

corporate income, and unemployment compensation taxes, but low general sales taxes.

Change in Business Tax Burden from 2012

As one might expect in a growing economy, overall business tax revenues at the state and local level increased from 2012 to 2013, from \$614 billion to \$628 billion. However, this tax revenue increase was outpaced by gross operating surplus growth, nationwide, such that the total burden of state and local taxes actually decreased. In 2012 the business tax burden nationwide was 9.8%, while it was 9.1% in 2013.

Biggest Increase in Rankings. Wyoming moved up from 47th to 41st in the rankings from 2012 to 2013, representing the largest increase in our rankings. Not far behind was Michigan, which jumped five spots, and South Dakota, which jumped four. Both Minnesota and Wisconsin moved up three slots in this years rankings.

TABLE 3. Biggest Increase in Ranking from 2012 to 2013 (dollar amounts in millions)

State	2 0 1 3			2 0 1 2		
	Rank	Tax Burden	Business Taxes	Rank	Tax Burden	Business Taxes
Wyoming	41	11.6%	\$2,860	47	13.5%	\$3,104
Michigan	23	8.9%	\$14,312	28	9.7%	\$14,990
South Dakota	6	7.4%	\$1,763	10	7.9%	\$1,756
Minnesota	27	9.3%	\$11,335	30	9.8%	\$11,531
Wisconsin	35	10.1%	\$10,732	38	10.7%	\$10,988

Source: Anderson Economic Group analysis and estimates using base data from U.S. Census of Governments State and Local Finance Survey and other federal and state sources. See Methodology Appendix for complete source list.

Wyoming saw the largest jump in our rankings largely due to a 7% year-to-year drop in tax revenue, with the largest collection decreases coming from severance and general sales taxes. At the same time, pre-tax gross operating surplus increased by over 8%. Michigan had one of the largest year-to-year decreases in business taxes collected as a result of changes to the corporate tax structure that eliminated the gross receipts tax. While business tax revenue in South Dakota actually increased, the state’s ranking improved due to the fourth largest pre-tax gross operating surplus growth rate from 2012 to 2013. Minnesota’s increased ranking can be credited to considerable decreases in property and selective sales taxes, while Wisconsin's can be attributed to decreased tax revenue from business in nearly every category.

Biggest Drop in Rankings. Among those states whose rankings decreased the most, there were three states who dropped four spots in the rankings. Five states saw their rankings drop three spots and are not shown here.

TABLE 4. Biggest Drop in Ranking from 2012 to 2013 (dollar amounts in millions)

State	2 0 1 3			2 0 1 2		
	Rank	Tax Burden	Business Taxes	Rank	Tax Burden	Business Taxes
Arizona	30	9.5%	\$10,305	26	9.6%	\$10,076
Virginia	19	8.6%	\$13,695	15	8.4%	\$13,073
Texas	15	8.2%	\$60,493	11	8.0%	\$56,524

Source: Anderson Economic Group analysis and estimates using base data from U.S. Census of Governments State and Local Finance Survey and other federal and state sources. See Methodology Appendix for complete source list.

While Arizona actually saw their business tax burden percentage drop, their ranking still decreased simply due to greater improvements from similarly ranked states. Virginia's taxes on business increased by nearly 5% from 2012 to 2013. The state saw small revenue increases in nearly every category, which resulted in the 9th largest percentage increase in this year's rankings. Texas, which was ranked 11th in our 2012 rankings, saw the second-highest increase in taxes collected from 2012 to 2013, with large collection increases from property, general sales and severance taxes. While property tax rates have remained relatively constant in the state, rising property values led to a nearly \$2 billion increase in collections from business from 2012 to 2013.

II. About Anderson Economic Group

Anderson Economic Group LLC is a research and consulting firm with expertise in tax analysis, economics, public policy, financial valuation, and market research. We specialize in providing research and consulting in economics, finance, public policy, and market assessments. Our approach to work in these fields is based on our core principles of professionalism, integrity, and expertise.

We insist on a high level of integrity in our analyses, together with technical expertise in the field. For these reasons, work by Anderson Economic Group is commonly used in legislative hearings, legal proceedings, and executive strategy discussions.

Since our founding in 1996, our analysis has helped publicly-held corporations, private businesses, governments, and non-profit organizations. Our work has included markets throughout the United States, as well as in Canada, Mexico, and Barbados.

We have analyzed all 50 states in past tax burden studies and market analyses, as well as our book *The State Economic Handbook* (Palgrave Macmillan).

AEG's past clients include:

- Governments, such as the states of Michigan, North Carolina, and Wisconsin; the cities of Detroit, MI, Cincinnati, OH, Norfolk, VA, and Fort Wayne, IN; counties such as Oakland County, Michigan, and Collier County, Florida; and authorities such as the Detroit-Wayne County Port Authority.
- Corporations such as GM, Ford, Delphi, Honda, Metaldyne, Taubman Centers, The Detroit Lions, PG&E Generating, SBC, Gambrinus, Labatt USA, and InBev USA, automobile dealers and dealership groups representing Toyota, Honda, Chrysler, Mercedes-Benz, and other brands.
- Nonprofit organizations, such as Michigan State University, Wayne State University, Van Andel Institute, the Michigan Manufacturers Association, International Mass Retailers Association, American Automobile Manufacturers Association, Automation Alley, and the Michigan Chamber of Commerce.

Visit AEG's website at: www.AndersonEconomicGroup.com.

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Patrick L. Anderson. Mr. Anderson founded Anderson Economic Group in 1996, and serves as a Principal and Chief Executive Officer in the company. He has written over 100 published works, including the just-released *Economics of Business Valuation* from Stanford University Press. Two of his articles, “Pocketbook Issues and the Presidency” and “The Value of Private Businesses in the United States” have each been awarded for outstanding writing from the National Association of Business Economics.

CONTRIBUTORS

The following contributors assisted in data collection and analysis updates.

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III. Methodology

Our approach to measuring the state and local tax burden is to estimate the total amount of state and local tax paid by businesses in each state and the District of Columbia, and divide it by a measure of business operating margin. This approach has the advantage of providing an objective measure which does not impose any external set of tax policy preferences. Our tax burden measure does not attempt to consider “fairness,” business decisions at the margin, the effects of different taxes on different types of business operations, or the incidence of any individual tax.

Our approach is laid out in more detail in the remainder of this section.

MEASURE OF GROSS OPERATING SURPLUS

To compare the tax burdens across different states, we divide the total state and local taxes paid in each state by pre-tax gross operating surplus for businesses within that state. We use the Bureau of Economic Analysis’ measure of gross operating surplus. This measure is very similar to net profits, including all business receipts minus the cost of inputs, compensation of employees, and taxes. What remains are corporate profits, proprietors’ income, and consumption of fixed capital (depreciation).

Thus, the only difference between gross operating surplus and a comprehensive measure of after-tax profits is that gross operating surplus does not exclude depreciation of fixed assets. We add back in state and local taxes in order to measure the tax impact as a share of *pre-tax* gross operating surplus. Note that our measure does not attempt to take out *federal* taxes, which are difficult to apportion to businesses on a state-by-state basis.

TAXES PAID BY BUSINESSES

Unless otherwise specified, all state tax collections data is from the U.S. Census of Governments 2013 Annual Survey of State Tax Collections. This source gives comparable tax and revenue data for all 50 states and the District of Columbia. We estimated tax collections for local governments based on 2012 figures reported in the Census of Governments State and Local Government Finances Survey, which we scaled based on 2012-13 growth in state collections.²

In order to estimate the total taxes paid by businesses, we used tax data from eight tax categories:

1. Property
2. License
3. Individual Income
4. Corporate Income

2. Detailed local tax collections data is released less promptly than state data. In order to produce more timely rankings, we estimated local tax collections. There are two exceptions to the method described here for estimating local tax collections in 2013. For property tax, we used growth in the 2012-13 statewide taxable value of property. For “Other selective sales tax,” we used the previous year’s (2012) value.

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5. Unemployment Compensation
6. Severance
7. General Sales and Gross Receipts
8. Selective Sales (motor fuels, public utilities, and other)

For each of the above categories, we allocated some portion of tax collections to businesses (as opposed to households) using the following methodology.

Property taxes. We estimated 2012 local property tax collections based on 2012-13 growth in the statewide taxable value of property. When state-level data was not available, we applied a national growth rate. We allocated the total estimated 2013 state and local property tax collections to businesses based on figures from the 2013 one-year American Community Survey. We calculated business share of property taxes paid as the residual of total property taxes collected in 2013 less property taxes paid on owner-occupied units. We treat rental housing as business property.

License taxes and fees. We allocated 100% of amusement, corporation, public utility, occupation and business, and alcoholic beverages license taxes and fees to businesses. We allocated motor vehicle and motor vehicle operator license taxes using the ratio of diesel fuel taxes to total fuel taxes (as described in “Motor fuel excise taxes” on the following page).

Individual income tax on pass-through business income. Using data from the IRS Statistics on Income (SOI), we found the total adjusted gross income (AGI), total adjusted gross income over \$100,000, and the number of filers who have over \$100,000 in income for each state. We also found these values for filers who receive personal income directly from businesses (S corporations, partnerships, and sole proprietorships). Business owners pay taxes on this income through their individual income tax returns.

We applied the state individual income tax rates in order to estimate the total income tax collected on business income. For the seven states that have a flat tax rate across all income brackets, we applied this flat rate to all business income for individuals (income from S corporations, proprietorships, and partnerships). For states that have a graduated income tax, we calculated an average effective rate on all income below \$100,000, using Census estimates for total income tax collected. We then applied this rate to all business income up to \$100,000, and applied the marginal rate for incomes at or above \$100,000 in each state to all business income above \$100,000. For this calculation, we assumed that owners’ business income was evenly distributed among all their income. (That is, if someone had \$200,000 in total income, our model assumes that half of their business income was taxed at the average effective rate on income below \$100,000 and half of it was taxed at the top marginal rate.)

Corporate income tax. We allocated 100% of corporate income tax collections to businesses.

Unemployment compensation. We collected total unemployment compensation data from the Census State Tax Collections data. We used only revenues from

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employer contributors. We allocated 100% of estimated state unemployment compensation tax collections to businesses.

Severance taxes. We allocate 100% of severance tax collections to businesses.

General sales taxes. We allocate general sales taxes to businesses based on the estimated share of taxable consumption attributable to businesses in each state.

We estimated business consumption of several hundred commodities by state using Bureau of Economic Analysis (BEA) data on KLEMS Intermediate Use and state gross domestic product by industry. Business consumption of each commodity was estimated by assuming that the share of consumption by each industry that occurred in a given state was equivalent to the share of that industry's national GDP produced in that state. KLEMS Intermediate Use data is no longer available by commodity for 2012 or later. We estimated 2013 numbers by multiplying 2011 data by the change in the larger KLEMS categories—energy, manufactured goods, and services—from 2011 to 2013.

We estimated household consumption of thousands of commodities by state using the Bureau of Labor Statistics (BLS) Consumer Expenditure Survey (CES) public use microdata and summary results. We used the 2014 CCH State Tax Handbook, data from the National Conference of State Legislators, and the web sites of tax and Treasury departments for various states to track which commodities were exempt or subject to special rates in each state.

Once we estimated the amount of taxable household consumption and business consumption, we could derive the share of total statewide taxable consumption that was attributable to businesses. We multiplied this share for each state by the total state and local general sales tax collections in 2013, estimated using Census Bureau data.

Gross receipts taxes. We used state government revenue data to isolate gross receipts tax collections in states that levy significant gross receipts taxes as part of their main business tax: Ohio, Pennsylvania, Washington, and the District of Columbia.³ We allocated 100% of these gross receipts taxes to businesses. We allocated Hawaii's and New Mexico's gross receipt taxes to businesses based on the methodology for general sales tax since Hawaii and New Mexico explicitly allow businesses to recoup the gross receipts tax by applying a pseudo-sales tax to the final sale price of goods.

Motor fuel excise taxes. We estimated the amount of state gasoline and diesel fuel tax collected for each state in 2013 using data from the U.S. Department of Transportation, Federal Highway Administration (motor fuel usage and fuel tax rates). We allocated a portion of 2013 state and local collections to businesses based on the share of each state's total fuel tax collections attributable to diesel. We assumed that

3. District of Columbia's gross receipts taxes were not isolated in some earlier installments of this study, but most of this revenue was included in other tax categories that were partly or wholly allocated to businesses in prior years. Delaware also has a gross receipts tax, but this revenue is included in other tax categories that are partly or wholly allocated to businesses.

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companies, rather than households, generally purchase diesel and pay taxes on those purchases.

Public utilities tax. We allocated 100% of this category to businesses.

Other selective sales tax. This category captures state-specific sales taxes on items other than alcoholic beverages, tobacco, amusement, insurance, motor fuels, lottery, and public utilities. We divided this category evenly between households and businesses.

PREVIOUS YEAR'S RANKINGS AND DETAILED METHODOLOGY

The complete outline of AEG's 2006-08 methodology for apportioning taxes to businesses can be found in Patrick L. Anderson and Caroline M. Sallee, *Benchmarking for Success: A Comparison of State Business Taxes*, Anderson Economic Group (2006). Our method was updated in 2014, as described in the preceding methodology. Prior installments of this study are available on AEG's website.

Our 2014 State Business Tax Burden Rankings analysis has been updated to account for newly available data that was estimated at the time of the report's initial release. All comparisons made to 2012 tax figures and rankings are in reference to this updated analysis.

DATA SOURCES

The complete list of data sources used in this report is as follows:

U.S. Census Bureau. 2012 State and Local Government Finances. *State & Local Summary Tables by Level of Government*. <http://www.census.gov/govs/local/>.

U.S. Census Bureau. *Annual Survey of State Government Tax Collections, 2013*. <http://factfinder.census.gov/faces/tableservices/jsf/pages/product-view.xhtml?src=bkmk>.

District of Columbia Office of the Chief Financial Officer. *D.C. Tax Facts, 2014*. Washington, DC: GPO, 2013. <http://cfo.dc.gov/sites/default/files/dc/sites/ocfo/publication/attachments/14%20TAXFACTS.pdf>.

American Community Survey. U.S. Census Bureau. *Aggregate Real Estate Taxes Paid*. [http://www2.census.gov/acs2013_1yr/summaryfile/2013_ACSSF_All_In_1_Giant_File\(Experienced-Users-Only\)/All_Geographies.zip](http://www2.census.gov/acs2013_1yr/summaryfile/2013_ACSSF_All_In_1_Giant_File(Experienced-Users-Only)/All_Geographies.zip).

Internal Revenue Service, Statistics of Income. *Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2012*. http://www.irs.gov/file_source/pub/irs-soi/12in54cm.xls.

2014 State Tax Handbook. CCH Press, 2013.

Bureau of Economic Analysis. U.S. Dept. of Commerce. *1998-2011 KLEMS Intermediate Use Estimates*.

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Bureau of Labor Statistics. U.S. Dept. of Labor. *Consumer Expenditure Survey, Public Use Microdata, 2012*.

U.S. Dept. of Transportation, Federal Highway Administration, "Highway Statistics 2013." <http://www.fhwa.dot.gov/policyinformation/statistics/2013/>.

Official reports on the taxable value of property and on commodity-specific general sales tax exemptions from all fifty states and the District of Columbia, where available.

IV. Data Appendix

Section Contents:

- Exhibit I, “AEG State Business Tax Burden Rankings, 2013”
- Exhibit II, “Total State and Local Taxes Paid by Business, 2013”
- Exhibit III, “State and Local Taxes Paid by Business, Share of Operating Margin, 2013”

Exhibit I. AEG State Business Tax Burden Rankings, 2013

Rank	State	Tax Collected from Business (millions)	Share of Pre-Tax Operating Surplus	2012 Rank	2012 Tax Burden
1	Oregon	\$6,147	5.6%	1	5.7%
2	Louisiana	\$9,100	6.9%	4	7.0%
3	North Carolina	\$13,822	7.0%	3	6.9%
4	Utah	\$4,259	7.0%	5	7.1%
5	Delaware	\$2,225	7.1%	2	6.7%
6	South Dakota	\$1,763	7.4%	10	7.9%
7	Indiana	\$10,671	7.5%	6	7.4%
8	Georgia	\$13,440	7.5%	8	7.6%
9	Missouri	\$8,129	7.6%	7	7.5%
10	Maryland	\$9,447	7.7%	9	7.9%
11	Oklahoma	\$6,019	7.8%	13	8.1%
12	Nebraska	\$3,958	7.9%	14	8.2%
13	California	\$75,575	8.1%	12	8.0%
14	Alabama	\$6,247	8.1%	16	8.5%
15	Texas	\$60,493	8.2%	11	8.0%
16	Colorado	\$9,918	8.4%	18	8.8%
17	Ohio	\$19,201	8.4%	17	8.8%
18	Idaho	\$2,249	8.4%	20	8.9%
19	Virginia	\$13,695	8.6%	15	8.4%
20	Iowa	\$6,543	8.7%	22	9.1%
21	Kentucky	\$6,208	8.9%	21	9.1%
22	Arkansas	\$4,947	8.9%	19	8.8%
23	Michigan	\$14,312	8.9%	28	9.7%
24	Tennessee	\$10,165	8.9%	24	9.2%
25	Massachusetts	\$14,616	9.0%	25	9.4%
26	Connecticut	\$9,561	9.1%	23	9.1%
27	Minnesota	\$11,335	9.3%	30	9.8%
28	Washington	\$15,786	9.4%	27	9.7%
29	Nevada	\$5,365	9.5%	31	9.9%
30	Arizona	\$10,305	9.5%	26	9.6%
31	Kansas	\$5,549	9.6%	32	10.1%
32	Pennsylvania	\$24,459	9.7%	29	9.7%
33	Illinois	\$27,582	9.8%	34	10.3%
34	New Jersey	\$21,474	9.8%	33	10.1%
35	Wisconsin	\$10,732	10.1%	38	10.7%
36	Montana	\$2,010	10.4%	35	10.5%
37	South Carolina	\$7,390	10.7%	37	10.7%
38	District of Columbia	\$3,221	10.8%	36	10.6%
39	Hawaii	\$3,100	11.1%	39	10.9%
40	New Hampshire	\$2,765	11.4%	40	11.6%
41	Wyoming	\$2,860	11.6%	47	13.5%
42	New Mexico	\$4,210	11.6%	42	11.8%
43	Florida	\$36,136	11.9%	44	12.1%
44	New York	\$64,501	11.9%	41	11.8%
45	Mississippi	\$4,952	12.0%	43	12.0%
46	Rhode Island	\$2,485	12.5%	45	12.4%
47	Vermont	\$1,366	13.1%	46	13.1%
48	Maine	\$2,571	13.2%	48	14.0%
49	West Virginia	\$3,890	13.5%	49	14.0%
50	North Dakota	\$4,735	16.4%	50	19.7%
51	Alaska	\$6,018	19.8%	51	24.4%

Source: Anderson Economic Group estimates and analysis of base data from U.S. Census of Governments State and Local Finance Survey and other federal and state sources. See Methodology Appendix for complete source list.

Exhibit III. State and Local Taxes Paid by Business, Share of Pre-Tax Gross Operating Surplus, 2013

(Taxes Paid by Business as a Share of Pre-Tax Gross Operating Surplus)

State	Property Tax	Motor Fuel Excise Tax	Public Utilities Sales Tax	Other Selective Sales Tax	Corporate Income Tax	License Fees	Unemployment compensation	Individual income tax on pass-thru business income	Severance	Gross Receipts Taxes	General Sales Taxes	Total
<i>United States</i>	3.4%	0.1%	0.4%	0.3%	0.8%	0.6%	0.7%	0.5%	0.2%	0.1%	1.9%	9.1%
Alabama	2.4%	0.2%	1.0%	0.4%	0.5%	0.7%	0.6%	0.4%	0.2%	0.0%	1.8%	8.1%
Alaska	3.3%	0.0%	0.0%	0.1%	2.1%	0.2%	0.8%	0.0%	13.2%	0.0%	0.0%	19.8%
Arizona	4.3%	0.2%	0.2%	0.1%	0.6%	0.3%	0.4%	0.3%	0.0%	0.0%	3.1%	9.5%
Arkansas	2.4%	0.3%	0.3%	0.2%	0.7%	0.4%	0.8%	0.4%	0.1%	0.0%	3.3%	8.9%
California	2.8%	0.0%	0.4%	0.3%	0.8%	0.7%	0.7%	0.6%	0.0%	0.0%	1.7%	8.1%
Colorado	4.0%	0.1%	0.1%	0.4%	0.5%	0.2%	0.6%	0.4%	0.1%	0.0%	1.7%	8.4%
Connecticut	4.2%	0.1%	0.3%	0.5%	0.5%	0.2%	0.8%	0.7%	0.0%	0.0%	1.6%	9.1%
Delaware	1.2%	0.0%	0.2%	0.2%	1.0%	3.9%	0.4%	0.3%	0.0%	0.0%	0.0%	7.1%
District of Columbia	5.3%	0.0%	0.7%	0.1%	1.5%	0.1%	0.4%	0.4%	0.0%	0.0%	2.2%	10.8%
Florida	4.6%	0.2%	1.7%	0.2%	0.7%	0.8%	0.7%	0.0%	0.0%	0.0%	3.0%	11.9%
Georgia	3.4%	0.1%	0.2%	0.2%	0.4%	0.3%	0.5%	0.4%	0.0%	0.0%	1.9%	7.5%
Hawaii	3.2%	0.1%	0.9%	0.8%	0.4%	0.3%	1.3%	0.6%	0.0%	0.0%	3.4%	11.1%
Idaho	3.1%	0.2%	0.1%	0.1%	0.8%	0.6%	1.2%	0.6%	0.0%	0.0%	1.7%	8.4%
Illinois	3.4%	0.1%	1.0%	0.4%	1.6%	0.5%	1.1%	0.5%	0.0%	0.0%	1.2%	9.8%
Indiana	3.0%	0.1%	0.2%	0.4%	0.5%	0.2%	0.5%	0.4%	0.0%	0.0%	2.0%	7.5%
Iowa	3.7%	0.2%	0.3%	0.0%	0.6%	0.5%	0.8%	0.5%	0.0%	0.0%	2.1%	8.7%
Kansas	4.2%	0.2%	0.4%	0.1%	0.7%	0.2%	0.7%	0.5%	0.1%	0.0%	2.5%	9.6%
Kentucky	2.6%	0.3%	0.4%	0.5%	1.1%	0.5%	0.7%	0.6%	0.4%	0.0%	1.8%	8.9%
Louisiana	2.2%	0.1%	0.2%	0.1%	0.2%	0.3%	0.2%	0.3%	0.6%	0.0%	2.7%	6.9%
Maine	7.1%	0.3%	0.2%	0.3%	0.9%	0.8%	0.9%	0.8%	0.0%	0.0%	2.0%	13.2%
Maryland	2.3%	0.1%	0.5%	0.7%	0.8%	0.4%	0.8%	0.9%	0.0%	0.0%	1.3%	7.7%
Massachusetts	4.0%	0.1%	0.0%	0.3%	1.2%	0.3%	1.2%	0.8%	0.0%	0.0%	1.3%	9.0%
Michigan	4.2%	0.1%	0.1%	0.4%	0.6%	0.3%	1.2%	0.5%	0.0%	0.0%	1.6%	8.9%
Minnesota	3.0%	0.1%	0.3%	0.6%	1.1%	0.4%	1.2%	0.7%	0.0%	0.0%	1.7%	9.3%
Mississippi	4.9%	0.3%	0.2%	0.5%	1.0%	0.8%	0.6%	0.5%	0.3%	0.0%	3.0%	12.0%
Missouri	2.9%	0.2%	0.5%	0.1%	0.4%	0.4%	0.6%	0.5%	0.0%	0.0%	2.0%	7.6%
Montana	4.9%	0.4%	0.2%	0.1%	0.9%	0.9%	0.8%	0.7%	1.5%	0.0%	0.0%	10.4%
Nebraska	3.7%	0.2%	0.2%	0.0%	0.6%	0.4%	0.3%	0.5%	0.0%	0.0%	2.1%	7.9%
Nevada	2.8%	0.2%	0.4%	0.4%	0.0%	1.1%	1.0%	0.0%	0.5%	0.0%	3.1%	9.5%
New Hampshire	6.3%	0.1%	0.3%	0.9%	2.3%	0.7%	0.8%	0.0%	0.0%	0.0%	0.0%	11.4%
New Jersey	4.2%	0.0%	0.5%	0.2%	1.0%	0.4%	1.4%	0.5%	0.0%	0.0%	1.6%	9.8%
New Mexico	2.3%	0.3%	0.2%	0.2%	0.7%	0.4%	0.6%	0.3%	2.0%	0.0%	4.6%	11.6%
New York	5.1%	0.1%	0.4%	0.6%	2.1%	0.1%	0.6%	0.9%	0.0%	0.0%	2.2%	11.9%
North Carolina	2.6%	0.2%	0.2%	0.2%	0.6%	0.5%	0.6%	0.5%	0.0%	0.0%	1.5%	7.0%
North Dakota	1.9%	0.3%	0.2%	0.3%	0.8%	0.5%	0.4%	0.3%	8.6%	0.0%	3.2%	16.4%
Ohio	2.5%	0.2%	0.5%	0.2%	0.2%	1.3%	0.6%	0.6%	0.0%	0.7%	1.7%	8.4%
Oklahoma	1.5%	0.2%	0.2%	0.1%	0.8%	0.7%	0.7%	0.4%	0.7%	0.0%	2.5%	7.8%
Oregon	2.5%	0.1%	0.3%	0.2%	0.5%	0.5%	1.0%	0.6%	0.0%	0.0%	0.0%	5.6%
Pennsylvania	2.9%	0.2%	0.5%	0.3%	1.0%	1.0%	1.2%	0.5%	0.0%	0.7%	1.5%	9.7%
Rhode Island	6.7%	0.1%	0.5%	0.6%	0.7%	0.4%	1.4%	0.5%	0.0%	0.0%	1.6%	12.5%
South Carolina	5.3%	0.2%	0.1%	0.4%	0.6%	0.9%	0.7%	0.4%	0.0%	0.0%	2.1%	10.7%
South Dakota	2.5%	0.2%	0.1%	0.2%	0.2%	0.7%	0.2%	0.0%	0.0%	0.0%	3.4%	7.4%
Tennessee	2.6%	0.1%	0.1%	0.3%	1.1%	1.1%	0.6%	0.0%	0.0%	0.0%	2.9%	8.9%
Texas	3.4%	0.1%	0.2%	0.4%	0.0%	0.8%	0.4%	0.0%	0.6%	0.0%	2.2%	8.2%
Utah	2.7%	0.2%	0.3%	0.3%	0.5%	0.2%	0.6%	0.5%	0.2%	0.0%	1.5%	7.0%
Vermont	6.4%	0.2%	0.2%	1.7%	1.0%	0.3%	1.4%	0.7%	0.0%	0.0%	1.3%	13.1%
Virginia	4.1%	0.2%	0.4%	0.4%	0.5%	0.7%	0.5%	0.6%	0.0%	0.0%	1.1%	8.6%
Washington	2.5%	0.1%	0.7%	0.3%	0.0%	0.5%	0.8%	0.0%	0.0%	2.0%	2.5%	9.4%
West Virginia	3.9%	0.4%	0.6%	0.9%	0.8%	0.7%	0.8%	0.5%	2.1%	0.0%	2.8%	13.5%
Wisconsin	4.2%	0.2%	0.3%	0.3%	0.9%	0.6%	1.1%	0.7%	0.0%	0.0%	1.7%	10.1%
Wyoming	4.7%	0.1%	0.1%	0.0%	0.0%	0.4%	0.6%	0.0%	3.5%	0.0%	2.2%	11.6%

Legend: 10 Lowest Tax States (green background)
10 Highest Tax States (red background)

Source: AEG Estimates, using base data from U.S. Census of Governments State and Local Finance Survey and other federal and state sources. See Methodology Appendix for complete source list.

Analysis: Anderson Economic Group, LLC

Note: Due to the nature of New Mexico's gross receipts tax, we show it here as a general sales tax and determine the amount paid by business using the same method as for general sales taxes in other states.

Note: Pennsylvania's unemployment compensation was collected from the state's Comprehensive Annual Financial Report, due to census figures accrediting bond revenue as tax revenue.

Data Appendix

Exhibit II. State and Local Taxes Paid by Business, FY 2013

(amount in thousands)

State	Property Tax	Motor Fuel Excise Tax	Public Utilities Sales Tax	Other Selective Sales Tax	Corporate Income Tax	License Fees	Unemployment compensation	Individual income tax on pass-thru business income	Severance	Gross Receipts Taxes	General Sales Taxes	Total Taxes Paid by Businesses
<i>United States</i>	\$ 237,217,188	\$ 8,551,336	\$ 28,249,563	\$ 23,439,174	\$ 52,683,874	\$ 40,607,962	\$ 49,849,466	\$ 31,022,436	\$ 16,598,725	\$ 6,474,649	\$ 132,815,124	\$ 627,509,496
Alabama	\$ 1,806,785	\$ 146,648	\$ 794,456	\$ 298,707	\$ 382,202	\$ 547,743	\$ 440,942	\$ 328,518	\$ 122,616	\$ -	\$ 1,378,470	\$ 6,247,087
Alaska	\$ 998,226	\$ 13,424	\$ 4,938	\$ 38,830	\$ 630,941	\$ 67,401	\$ 245,676	\$ -	\$ 4,018,410	\$ -	\$ -	\$ 6,017,845
Arizona	\$ 4,671,851	\$ 231,088	\$ 200,091	\$ 116,569	\$ 662,026	\$ 337,661	\$ 444,342	\$ 311,357	\$ 29,829	\$ -	\$ 3,300,348	\$ 10,305,161
Arkansas	\$ 1,336,928	\$ 140,154	\$ 149,286	\$ 137,714	\$ 402,874	\$ 227,958	\$ 417,331	\$ 217,810	\$ 80,862	\$ -	\$ 1,836,227	\$ 4,947,144
California	\$ 26,103,378	\$ 260,269	\$ 3,364,751	\$ 3,173,957	\$ 7,462,000	\$ 6,697,496	\$ 6,708,963	\$ 5,688,394	\$ 37,743	\$ -	\$ 16,078,175	\$ 75,575,127
Colorado	\$ 4,728,987	\$ 122,843	\$ 153,047	\$ 450,701	\$ 652,180	\$ 286,021	\$ 770,735	\$ 516,785	\$ 160,494	\$ -	\$ 2,076,109	\$ 9,917,901
Connecticut	\$ 4,426,686	\$ 134,300	\$ 340,920	\$ 501,691	\$ 572,628	\$ 237,049	\$ 856,025	\$ 771,209	\$ 30	\$ -	\$ 1,720,580	\$ 9,561,118
Delaware	\$ 363,989	\$ 13,367	\$ 63,727	\$ 51,749	\$ 315,592	\$ 1,208,147	\$ 122,200	\$ 86,453	\$ -	\$ -	\$ -	\$ 2,225,224
District of Columbia	\$ 1,586,171	\$ 3,121	\$ 199,213	\$ 33,758	\$ 453,280	\$ 33,002	\$ 131,025	\$ 127,120	\$ -	\$ -	\$ 654,477	\$ 3,221,167
Florida	\$ 14,084,065	\$ 463,640	\$ 5,084,732	\$ 689,000	\$ 2,071,710	\$ 2,389,970	\$ 2,205,348	\$ -	\$ 47,050	\$ -	\$ 9,100,908	\$ 36,136,424
Georgia	\$ 6,127,546	\$ 205,651	\$ 374,279	\$ 292,871	\$ 797,255	\$ 561,449	\$ 879,247	\$ 804,024	\$ -	\$ -	\$ 3,397,276	\$ 13,439,597
Hawaii	\$ 908,747	\$ 16,465	\$ 254,707	\$ 216,840	\$ 123,661	\$ 96,015	\$ 365,093	\$ 170,864	\$ 96,015	\$ -	\$ 947,746	\$ 3,100,138
Idaho	\$ 828,551	\$ 66,204	\$ 23,217	\$ 36,073	\$ 200,340	\$ 170,061	\$ 315,392	\$ 163,344	\$ 6,224	\$ -	\$ 439,451	\$ 2,248,856
Illinois	\$ 9,476,694	\$ 379,849	\$ 2,735,743	\$ 1,221,242	\$ 4,462,627	\$ 1,278,181	\$ 3,191,186	\$ 1,479,175	\$ -	\$ -	\$ 3,357,259	\$ 27,581,955
Indiana	\$ 4,304,181	\$ 213,698	\$ 308,978	\$ 567,798	\$ 781,585	\$ 243,381	\$ 768,980	\$ 566,540	\$ 2,421	\$ -	\$ 2,913,763	\$ 10,671,324
Iowa	\$ 2,826,245	\$ 133,156	\$ 192,453	\$ 35,819	\$ 428,554	\$ 372,999	\$ 586,540	\$ 379,553	\$ -	\$ -	\$ 1,587,908	\$ 6,543,226
Kansas	\$ 2,425,819	\$ 125,020	\$ 221,976	\$ 33,426	\$ 384,553	\$ 140,939	\$ 425,458	\$ 287,297	\$ 73,806	\$ -	\$ 1,430,740	\$ 5,549,034
Kentucky	\$ 1,824,998	\$ 201,074	\$ 297,556	\$ 340,085	\$ 746,288	\$ 316,381	\$ 524,397	\$ 426,963	\$ 270,277	\$ -	\$ 1,259,971	\$ 6,207,989
Louisiana	\$ 2,864,701	\$ 132,960	\$ 224,500	\$ 180,023	\$ 252,430	\$ 386,269	\$ 249,235	\$ 396,073	\$ 834,116	\$ -	\$ 3,580,100	\$ 9,100,407
Maine	\$ 1,376,217	\$ 53,231	\$ 35,929	\$ 66,160	\$ 171,987	\$ 147,084	\$ 177,023	\$ 148,629	\$ -	\$ -	\$ 395,153	\$ 2,571,413
Maryland	\$ 2,833,838	\$ 112,121	\$ 603,636	\$ 845,346	\$ 952,092	\$ 469,656	\$ 945,666	\$ 1,091,495	\$ -	\$ -	\$ 1,592,986	\$ 9,446,835
Massachusetts	\$ 6,436,576	\$ 107,469	\$ 23,738	\$ 428,800	\$ 1,888,449	\$ 424,386	\$ 1,881,051	\$ 1,318,113	\$ -	\$ -	\$ 2,107,499	\$ 14,616,081
Michigan	\$ 6,786,972	\$ 135,648	\$ 99,977	\$ 661,138	\$ 900,667	\$ 498,973	\$ 1,864,059	\$ 801,072	\$ 70,087	\$ -	\$ 2,493,678	\$ 14,312,271
Minnesota	\$ 3,702,107	\$ 177,672	\$ 345,259	\$ 784,326	\$ 1,363,128	\$ 506,148	\$ 1,415,664	\$ 857,267	\$ 56,454	\$ -	\$ 2,126,809	\$ 11,334,834
Mississippi	\$ 2,037,623	\$ 106,252	\$ 63,665	\$ 218,006	\$ 415,980	\$ 339,993	\$ 254,057	\$ 194,627	\$ 104,692	\$ -	\$ 1,216,951	\$ 4,951,846
Missouri	\$ 3,156,255	\$ 166,560	\$ 491,802	\$ 135,131	\$ 475,803	\$ 382,848	\$ 660,976	\$ 546,621	\$ 8	\$ -	\$ 2,113,241	\$ 8,129,245
Montana	\$ 948,034	\$ 75,030	\$ 47,861	\$ 25,880	\$ 170,999	\$ 164,926	\$ 160,272	\$ 134,524	\$ 282,356	\$ -	\$ -	\$ 2,009,881
Nebraska	\$ 1,836,668	\$ 99,693	\$ 117,604	\$ 8,210	\$ 275,563	\$ 191,065	\$ 153,062	\$ 226,704	\$ 4,064	\$ -	\$ 1,045,774	\$ 3,958,407
Nevada	\$ 1,593,362	\$ 94,178	\$ 227,309	\$ 243,508	\$ -	\$ 608,070	\$ 545,149	\$ -	\$ 290,448	\$ -	\$ 1,763,447	\$ 5,365,470
New Hampshire	\$ 1,533,453	\$ 16,454	\$ 73,141	\$ 212,551	\$ 553,197	\$ 173,418	\$ 202,411	\$ -	\$ -	\$ -	\$ -	\$ 2,764,626
New Jersey	\$ 9,241,697	\$ 106,931	\$ 1,004,852	\$ 346,404	\$ 2,282,055	\$ 968,150	\$ 2,969,768	\$ 1,027,885	\$ -	\$ -	\$ 3,526,157	\$ 21,473,900
New Mexico	\$ 832,604	\$ 93,993	\$ 84,875	\$ 85,726	\$ 267,457	\$ 136,423	\$ 213,999	\$ 104,968	\$ 713,998	\$ -	\$ 1,675,922	\$ 4,209,964
New York	\$ 27,445,925	\$ 311,966	\$ 1,903,414	\$ 3,224,194	\$ 11,197,477	\$ 756,003	\$ 3,212,241	\$ 4,750,468	\$ -	\$ -	\$ 11,699,625	\$ 64,501,314
North Carolina	\$ 5,058,855	\$ 349,253	\$ 396,056	\$ 441,546	\$ 1,285,907	\$ 1,046,149	\$ 1,260,859	\$ 961,410	\$ 1,656	\$ -	\$ 3,020,724	\$ 13,822,415
North Dakota	\$ 543,018	\$ 98,734	\$ 50,493	\$ 81,467	\$ 225,719	\$ 132,655	\$ 103,931	\$ 95,270	\$ 2,468,195	\$ -	\$ 935,701	\$ 4,735,182
Ohio	\$ 5,807,960	\$ 393,672	\$ 1,140,576	\$ 432,906	\$ 569,050	\$ 2,862,549	\$ 1,271,303	\$ 1,300,470	\$ 12,308	\$ 1,521,785	\$ 3,888,522	\$ 19,201,101
Oklahoma	\$ 1,146,878	\$ 120,503	\$ 170,076	\$ 105,007	\$ 585,146	\$ 561,278	\$ 568,255	\$ 336,025	\$ 515,981	\$ -	\$ 1,910,166	\$ 6,019,316
Oregon	\$ 2,684,099	\$ 127,040	\$ 305,944	\$ 263,824	\$ 522,538	\$ 553,915	\$ 1,043,511	\$ 622,640	\$ 23,305	\$ -	\$ -	\$ 6,146,816
Pennsylvania	\$ 7,264,408	\$ 559,624	\$ 1,370,315	\$ 639,766	\$ 2,567,109	\$ 2,557,650	\$ 3,009,441	\$ 1,210,781	\$ -	\$ 1,641,270	\$ 3,638,596	\$ 24,458,959
Rhode Island	\$ 1,335,837	\$ 13,074	\$ 101,502	\$ 111,618	\$ 144,310	\$ 73,608	\$ 271,285	\$ 105,811	\$ -	\$ -	\$ 327,871	\$ 2,484,917
South Carolina	\$ 3,687,215	\$ 116,565	\$ 94,688	\$ 282,468	\$ 386,669	\$ 623,305	\$ 460,448	\$ 306,491	\$ -	\$ -	\$ 1,432,176	\$ 7,390,024
South Dakota	\$ 597,630	\$ 45,799	\$ 16,171	\$ 42,121	\$ 37,172	\$ 172,390	\$ 45,523	\$ -	\$ 10,816	\$ -	\$ 795,213	\$ 1,762,834
Tennessee	\$ 2,933,102	\$ 160,124	\$ 100,826	\$ 377,085	\$ 1,256,173	\$ 1,300,309	\$ 667,942	\$ -	\$ 11,478	\$ -	\$ 3,357,999	\$ 10,165,039
Texas	\$ 25,013,385	\$ 878,642	\$ 1,799,020	\$ 2,793,203	\$ -	\$ 6,193,620	\$ 2,656,326	\$ -	\$ 4,647,848	\$ -	\$ 16,511,143	\$ 60,493,187
Utah	\$ 1,622,222	\$ 117,951	\$ 183,758	\$ 177,733	\$ 330,684	\$ 146,592	\$ 359,607	\$ 282,716	\$ 112,050	\$ -	\$ 925,555	\$ 4,258,867
Vermont	\$ 661,138	\$ 20,761	\$ 19,131	\$ 181,539	\$ 105,635	\$ 32,435	\$ 143,750	\$ 67,577	\$ -	\$ -	\$ 133,950	\$ 1,365,915
Virginia	\$ 6,504,022	\$ 294,638	\$ 711,885	\$ 684,057	\$ 772,001	\$ 1,172,622	\$ 798,424	\$ 927,696	\$ 56,547	\$ -	\$ 1,772,697	\$ 13,694,590
Washington	\$ 4,144,520	\$ 230,382	\$ 1,097,914	\$ 584,184	\$ -	\$ 873,264	\$ 1,320,246	\$ -	\$ 49,427	\$ 3,311,594	\$ 4,174,106	\$ 15,785,637
West Virginia	\$ 1,112,212	\$ 109,076	\$ 186,907	\$ 246,734	\$ 242,429	\$ 199,820	\$ 220,199	\$ 147,604	\$ 608,994	\$ -	\$ 816,257	\$ 3,890,233
Wisconsin	\$ 4,497,600	\$ 220,804	\$ 368,708	\$ 282,867	\$ 955,752	\$ 650,072	\$ 1,205,294	\$ 734,095	\$ 6,201	\$ -	\$ 1,810,660	\$ 10,732,054
Wyoming	\$ 1,147,206	\$ 34,561	\$ 23,962	\$ 8,829	\$ -	\$ 90,464	\$ 139,609	\$ -	\$ 867,933	\$ -	\$ 547,036	\$ 2,859,600

Source: AEG Estimates, using base data from U.S. Census of Governments State and Local Finance Survey and other federal and state sources. See Methodology Appendix for complete source list.

Analysis: Anderson Economic Group, LLC

Note: Due to the nature of New Mexico's gross receipts tax, we show it here as a general sales tax and determine the amount paid by business using the same method as for general sales taxes in other states.

Note: Pennsylvania's unemployment compensation was collected from the state's Comprehensive Annual Financial Report, due to census figures accrediting bond revenue as tax revenue.