HJR

7

FISCAL NOTE

STATE OF ALASKA
1997 LEGISLATIVE SESSION

BILL NO. HJR 7

Revision Date		Dept. Affected	Office of the Governor
Title	Const. Amdt.: Relating to Voter Approval for	BRU	Elective Operations
New Taxes		Component	General and Primary Elections
Sponsor	Representative Martin		
Requester	House State Affairs	Component Serial No.	#22

Expenditures/Revenues (Thousands of Dollars)

OPERATING EXPENDITURES	FY 98	FY 99	FY 00	FY 01	FY 02	FY 03
Personal Services						
Travel						
Contractual		3.0				
Supplies						
Equipment						
Land & Structures						
Grants & Claims						
Miscellaneous						
TOTAL OPERATING	0.0	3.0	0.0	0.0	0.0	0.0
CAPITAL EXPENDITURES						
CHANGE IN REVENUES [ ]						

FUND SOURCE (Thousands of Dollars)

1002 Federal Receipts						
1003 GF Match						
1004 GF		3.0				
1005 GF/Program Receipts						
1037 GF/Mental Health						
Other						
TOTAL	0.0	3.0	0.0	0.0	0.0	0.0

Estimate of any current year (FY97) cost: none

POSITIONS

Full-time		0				
Part-time		0				
Temporary		0				

ANALYSIS: *(Attach a separate page if necessary)*

This figure includes the cost of providing information about this issue in the Official Election Pamphlet as required by AS 15.58, and the programming costs for counting votes cast on the measure. However, only four measures can be printed on a single ballot card. If this measure requires printing an additional ballot card, the costs will increase by $56.0.

Prepared by	Dana LaTour	Phone	465-5347
Division	Division of Elections	Date	2/24/97
Approved by Co	Lt. Governor Fran Ulmer	Date	2/24/97
Agency	Office of the Lieutenant Governor		

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HOUSE JUDICIARY STANDING COMMITTEE

DATE: 1/28/98 ISSUE: HJR 7 (move out of committee)

	YEA	NAY	PRESENT
Vice Chair Bunde		—	
Representative Berkowitz		—	
Representative Croft	—		
~~Representative James~~			—
Representative Porter		—	
Representative Rokeberg	— (amend)		
Chairman Green	— (amend)		
TOTALS:	3	3	

PASSED ________ FAILED 3-3

FISCAL NOTE

STATE OF ALASKA
1997 LEGISLATIVE SESSION

BILL NO. HJR7

Revision Date		Dept. Affected	Office of the Governor
Title	Const. Amdt.: Voter Approval of New Taxes	BRU	Elective Operations
		Component	General and Primary Elections
Sponsor	Representative Martin		
Requester	House Judiciary	Component Serial No.	#22

Expenditures/Revenues (Thousands of Dollars)

OPERATING EXPENDITURES	FY 98	FY 99	FY 00	FY 01	FY 02	FY 03
Personal Services						
Travel						
Contractual		3.0				
Supplies						
Equipment						
Land & Structures						
Grants & Claims						
Miscellaneous						
TOTAL OPERATING	0.0	3.0	0.0	0.0	0.0	0.0
CAPITAL EXPENDITURES						
CHANGE IN REVENUES [ ]						

FUND SOURCE (Thousands of Dollars)

1002 Federal Receipts						
1003 GF Match						
1004 GF		3.0				
1005 GF/Program Receipts						
1037 GF/Mental Health						
Other						
TOTAL	0.0	3.0	0.0	0.0	0.0	0.0

Estimate of any current year (FY97) cost: none

POSITIONS

Full-time		0				
Part-time		0				
Temporary		0				

ANALYSIS: *(Attach a separate page if necessary)*

This figure includes the cost of providing information about this issue in the Official Election Pamphlet as required by AS 15.58, and the programming costs for counting votes cast on the measure. However, only four measures can be printed on a single ballot card. If this measure requires printing an additional ballot card, the costs will increase by $56.0.

Prepared by	Dana LaTour *D LaTour*	Phone	465-5347
Division	Division of Elections	Date	4/15/97
Approved by Co	Lt. Governor Fran Ulmer	Date	4/15/97
Agency	Office of the Lieutenant Governor		

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FISCAL NOTE

STATE OF ALASKA
1998 LEGISLATIVE SESSION

BILL NO. HJR7

Revision Date (Note if correction)		Dept. Affected	Office of the Governor
Title	Const. Amend: Prohibiting the imposition of state personal income tax without approval of voters	BRU	Elective Operations
		Component	Elections
Sponsor	Representative Martin		
Requester	House Judiciary Committee	Component Serial No.	#21

Expenditures/Revenues (Thousands of Dollars)

OPERATING EXPENDITURES	FY 99	FY 00	FY 01	FY 02	FY 03	FY 04
Personal Services						
Travel						
Contractual	3.0					
Supplies						
Equipment						
Land & Structures						
Grants & Claims						
Miscellaneous						
TOTAL OPERATING	3.0	0.0	0.0	0.0	0.0	0.0
CAPITAL EXPENDITURES						
CHANGE IN REVENUES ( )						

FUND SOURCE (Thousands of Dollars)

1002 Federal Receipts						
1003 GF Match						
1004 GF	3.0					
1005 GF/Program Receipts						
1037 GF/Mental Health						
Other (Specify Type)						
TOTAL	3.0	0.0	0.0	0.0	0.0	0.0

Estimate of any current year (FY98) cost: ______

POSITIONS

Full-time						
Part-time						
Temporary						

ANALYSIS: *(Attach a separate page if necessary)*

This figure includes the cost of providing information about this issue in the Official Election Pamphlet, as required by AS 15.58, and the programming costs for counting votes cast on the measure. However, only four measures can be printed on a single ballot card. If this measure requires printing an additional ballot card, the costs will increase by $56.0.

Prepared by	Gail Fenumiai *Gail Fenumiai*	Phone	465-3935
Division	Division of Elections	Date	1/23/98
Approved by	Lt. Governor Fran Ulmer *[signature]*	Date	1/23/98
Agency	Office of the Lieutenant Governor		

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(Rev 9/97) 98inform.xls/OMB

HJR 7
1/28/98

THE 1992 CASE AGAINST INCOME TAXES

READ ABOUT:

1. HISTORY OF TAXES IN ALASKA.
2. WILLIAM PITT FATHERS INCOME TAX.
3. TARIFA HARBOURS THE TARIFF
4. WILL TAXING THE WORKING - CLASS CONTROL GOVERNMENT SPENDING?
5. INCOME TAXES VS. PERMANENT FUND DIVIDEND!

"Blessed Be A State Without Income Tax"

Terry Martin - April 15, 1992

THE 1992 CASE AGAINST INCOME TAXES IN ALASKA

They say it was individual pride of achievement that developed Alaska. The miracle of Alaska was forged when the dreams of men and women put on work clothes. As pioneers, they set forth armed with self-esteem, ambition, and the resolve to compete and excel on their own.

How ironic it is today that some of these same people and their children are demanding larger cash handouts because they arrived first.

Edward Gibbon wrote about the Athenians, "They wanted comfortable life and they lost it all - security, comfort and freedom. When they finally wanted not to give to society, but for society to give to them; when the freedom they worked for was freedom from responsibility, Athens ceased to be free and was never free again." They learned that when the people failed to exercise their control over government, the public servants turned to public masters.

The question is - when does a welfare state destroy the free society that established it? It is the sober truth that as long as government cares for the people, the people will not care for themselves. From great societies of the past: Rome, Athens, Great Britain, our forefathers instilled in their people the principle that nothing is free; that socialism pulls few up, but drags many down; and a completely unnecessary tax, used to prop up such a system, is nothing more than punishment for working.

Whenever the government spends or taxes a single dollar more than it needs, it sprouts another seed of poisonous inflation.

Looking to government for "security" destroys the self-reliance that built America and Alaska. You cannot vote yourself security - you must earn it. You cannot bribe poverty to go away - you must work it to death.

The encouragement of pressure groups to "get theirs" at the expense of the working people - by threatening elected officials with defeat - will destroy the self-reliant class and the will to achieve. If the state legislature had more confidence in a hard-work, free-enterprise future than in a cash-for-vote present, there would be a glorious Alaskan future, and it could start now.

States Government was supported by internal taxes on distilled spirits, carriages, refined sugar, tobacco and snuff, property sold at auction, corporate bonds, and slaves. The high cost of the War of 1812 brought about the nation's first sales taxes on gold, silverware, jewelry, and watches. In 1817, however, Congress did away with all internal taxes, relying on tariffs on imported good to provide sufficient funds for running the Government."

The almanac continues by revealing that in 1862, "in order to support the Civil War effort, Congress enacted the nation's first income tax law. It was a forerunner of our modern income tax in that it was based on the principles of graduated, or progressive, taxation and of withholding income at the source. During the Civil War, a person earning from $600 to $10,000 per year paid tax at the rate of 3%. Those with incomes of more than $10,000 paid taxes at a higher rate. Additional sales and excise taxes were added, and an "inheritance" tax also made its debut. In 1866, internal revenue collections reached their highest point in the nation's 90-year history - more than $310 million, an amount not reached again until 1911."

"The Act of 1862 established the office of Commissioner of Internal Revenue. The Commissioner was given the power to assess, levy, and collect taxes, and the right to enforce the tax laws through seizure of property and income and through prosecution. His powers and authority remain very much the same today. "

"In 1868, Congress again focused its taxation efforts on tobacco and distilled spirits and eliminated the income tax in 1872. It had a short-lived revival in 1894 and 1895. In the latter year, the U.S. Supreme Court decided that the income tax was unconstitutional because it was not apportioned among the states in conformity with the Constitution."

The history concludes with discussion of taxes in the early Twentieth Century. The almanac states, "By 1913, with the 16th Amendment to the Constitution, the income tax had become a permanent fixture of the U.S. tax system. The amendment gave Congress legal authority to tax income and resulted in a revenue law that taxed incomes of both individuals and corporations. In fiscal year 1918, annual internal revenue collections for the first time passed the billion-dollar mark, rising to $5.4 billion by 1920. With the advent of World War II, employment increased, as did tax collections - to $7.3 billion. The

Still another character of the system then (and now) was the narrowness of the tax base. For example, the territorial tax commissioner reported that during the calendar years 1947 and 1948, some 91.25 percent of the tax revenues collected came from a mere five sources. The salmon industry contributed 21.25 percent, liquor excise taxes 21.31 percent, motor fuel and motor vehicles 15.65 percent, gross sales tax 28.8 percent, and the school head tax 4.12 percent.

Territorial residents had the habit of asking Congress to provide funds for any number of services. The federal government maintained Alaska's judicial system, managed its fish and game resources, paid the salaries and expenses of the Territorial Legislature, built its roads, trails and tramways and educated its Native children. The territory, it is true, made some minor annual contributions to some of these programs. By and large, however, the territory's hardy pioneers expected Uncle Sam to foot the bill for most activities normally conducted and paid for by territorial and local government.

Governor Gruening battled for 10 years, from 1939 until 1949, for a modern tax system. Finally, in the latter year, [the] Legislature passed a modern tax system, including a personal income tax."

From Reaching for a Star by Gerald Bowkett, an example of how Alaskans reacted to the imposition of the federal income tax:

TAXATION WITHOUT REPRESENTATION

FAIRBANKS, April 4, 1956 - (AP) - A federal court jury ... last night freed an Alaskan who had pleaded not guilty to ... income tax evasion on grounds that he did not believe in "taxation without representation."

Jack Marler ... was found innocent of charges that he willfully failed to file income tax returns...

...The defendant's attorney, Edgar Paul Boyko of Anchorage, announced before the trial that he would make the case "a test of the income tax laws as applied to the Territory of Alaska."

A new adage was introduced to rationalize an income tax, namely "Who ever heard of representation without taxation?" I have and I see nothing wrong this. This the way our country has operated for more than 126 years, except for a brief period during the Civil War. What is really bad and certainly constitutionally questionable, is taxation without equal representation. Alaska is the only state where a simple majority in the legislature can impose a tax on its citizens - this means 21 members in the House of Representatives and 11 members of the Senate. Because our state is so malapportioned, the majority of legislators do not represent the majority of the citizens. This brings to mind the famous aphorism, "Power corrupts: absolute power corrupts absolutely." Few people realize the awesome power given to a few elected officials by Alaska's Constitution, Article IX, Section 1. One may wonder if the framers of the Alaska Constitution ever considered what the Boston Tea Party was all about.

The combination of taxes has become so burdensome that it is shackling America

Those who have the power of taxation are not necessarily the best informed. According to a special opinion editorial in the Washington Post on March 13, 1992 by George F. Will, the tax revolt of 1970s is alive and well in the 90s. In 1990 the people of New Jersey, the second richest state with a median household income over $40,000, elected Governor Jim Florio, a Democrat, on the promise of no new taxes and won (sound familiar!). Upon assuming office he promptly raised taxes far more than the deficit required. His tax increases had redistributive purposes, particularly for helping poor school districts.

The people of New Jersey did not feel as though they had anything extra for government to play with considering their style of living. They were most agitated about the $2.8 billion tax increase - the largest in their state history. Thus, last November 1991, when Democrats controlled both houses of the prior to implementation of laws requiring new revenues.In Alaska the people are constitutionally prohibited from interfering with legislative appropriations and sources of revenue (taxes).

There are taxpayers' petition drives in a number of other states such as Arizona, Florida, North Dakota and Washington, but such is not allowed in Alaska. The last time a group of citizens tried this (1982), it was ruled as unconstitutional through an interpretation of an assistant attorney general that limiting the source of revenues for taxation would infringe on the untouchable powers of the legislature to appropriate. From this, one is to assume the powers of taxation are superior to the guaranteed right of petition in Alaska.

Obviously, Alaskans' right of petition is severely limited and the pro-tax legislators who defend the stand for additional taxation are bubbling with joy in recognition of the barrier preventing the petition drive. Many Alaskan are unaware that their rights have been stripped through liberal and undemocratic interpretations.

Taxing the working class and transferring the revenues to the non-working segment of a population is the worst sort of socialism a state government can practice. Can we not learn from the downfall of eastern Europe and the U.S.S.R.?

Every time the big spenders create a crisis in Alaska - "tax, tax, tax" is always their answer. They forward the idea that increased taxes reduces the size of government. People think the world of communism and socialism is over, unfortunately in Alaska the charms of these bells ring loudly in the halls of Juneau.

California's super crazy new cracker tax is another example showing that paying taxes does little to curtail the appetite of tax hungry liberal legislators. In order to balance the budget, or at least make a dent in the deficit, California increased the 6 percent sales tax by a cent and a quarter on sales of certain items such as magazines, ship and aviation fuel, bottled water, and snack foods. So what's a taxable snack? Not peanuts, pork rinds or doughnuts. All crackers are, except saltines, graham crackers, animal crackers and arrowroot. Granola bars are taxed, granola isn't. Hershey milk chocolate chips are exempt, a Hershey milk chocolate bar is taxed. Tostitos tortilla chips are exempt, Doritos

Misguiding assumptions were used to lead families and married couples into accepting the tax, instead of reducing the size of the PFD checks. The major misconception is not taking reality into computation. In the highest percentage of cases for families in Alaska both parents are working. Instances where a multi-member parent unit has only one breadwinner are clearly the exception, not the rule.

So, in computing how your family will actually advance in total income, be sure you include the tax to be paid by each working member of the family, and subtract it from the total dividends received.

The second major factor to be aware of is that these comparisons are made on tax levels of 3.2% and 5.6%. Once the tax is voted into law, how quickly will it rise? If the most recent state tax level at 16% of federal is used, how then does your gross tax level compare with PFD income? Be careful in the use of terms when you evaluate the difference of 16% of federal tax and 4% or 5% of your gross income. The income tax may sound much less (at 4% or 5%) but keep in mind that it loses the innocence of the so-called "truth", when the true intent gouges out the most tax.

A vivid example of this would be to look at an individual whose gross earnings are $18,000. If this person is single with no dependents , whereas the federal tax would be $2,505.60 in one year, 16% would amount to approximately $400. This is compared to the wondrous savings of a personal income tax which would take 5% of the gross equalling $900. In the same respect, one who earns $36,000 gross would have $6927 removed for federal tax, 16% of which is approximately $1107 vs. the personal income tax of 5% on the gross amounting to $1,800. Obviously there is major discrepancy resulting in a much greater amount paid through the personal income tax method. Yet again, it is evident that those who have the power of taxation are not necessarily the best informed.

When one considers the tremendous amount of revenue the State of Alaska received during FY 1980s, it is illogical, irrational, unnecessary and, most importantly unjustifiable to tax the working people of this state. Should we reduce the workers of Alaska to slavery to a government that has billions of dollars in savings, and gives out hundreds of millions of dollars in "cold" cash that no other state would dream of doing

Some legislators reason it to be the purpose of government to equalize economic power. Can the working people of Alaska carry the increased burden of government spending to support the desires of a large non-working segment of our state who demand not only unnecessary services, but in addition, enormous amounts of cold cash to elevate their buying power? I find no reason why we must concern ourselves with the redistribution of the working people's personal income while we continue to give out hundreds of millions of dollars to every citizen who does nothing to earn it.

Now the question is, "How many non-workers can the workers support?" We have to know where the line of refusal to support stops in our system. Maybe it runs until it becomes impossible for the workers to handle the job any longer or when they see they can have a higher income by not working. Are we approaching the breaking point? Here are some of the figures for people who help increase the costs of government, but for obvious reasons contribute little to pay those costs: 179,939 under the age of 19; 25,000 college students in Alaska at full-time equivalency; 22,095 seniors over the age of 65, 3/4 of whom have no tax liability; 2,350 inmates in the state correction system; 17,300 average per year unemployed - a total of 229,384 individuals receiving permanent fund dividend checks (excluding felons who are now ineligible). In essence, this results in the employed workers of Alaska being forced to pay for almost 230,000 dividend checks distributed to individuals who are not working.

Taxing the working-class and giving the revenues to the non-working segment of a population is the worst sort of inflation a state government can put into the economy.

An interesting side note to this issue is that under the permanent fund dividend program "hold harmless" provisions, the state will pay $24 million in federal income taxes on behalf of certain low income PFD recipients to ensure that they will not be taxed, because they exceed their low income limits and thereby become ineligible for federal government programs they are currently covered under. An additional $5 million plus is allocated by the state to pay federal taxes under the hold harmless benefit for recipients of the longevity bonus, who would become ineligible for programs such as medicaid with the additional income. Each of the 158,000 taxpayers would have to pay $120 to pay this tax of the "poor".

Of course, these hold harmless provisions are just two tax exemption benefits allowed to certain groups of people. Another well-known state subsidy is the payment of $3 million in property taxes to to tax ourselves $283 million just to get $17 million? Resident workers would pay 95% of the tax, while out-of-staters would pay 5%.

Another rationale for paying state income taxes is that they can be deducted from your federal tax. Because we have no state income tax, $86 million stays with the federal government each year (out of $399 million in federal taxes paid by Alaskans). This is termed the "federal tax leakage." In other words, if we had a state income tax, 22 cents out of every dollar in income tax paid to the IRS would stay in the state. Does it make sense to tax the working class $316 million to save the $86 million? If this is the case, then the same logic should apply to other leakages to the federal government. Why not stop giving out permanent fund dividends and save that $100 million leakage? Is this not a reasonable trade-off? And who will benefit? - the working people. With the PFD check increasing each year, the federal tax leakage will dramatically increase.

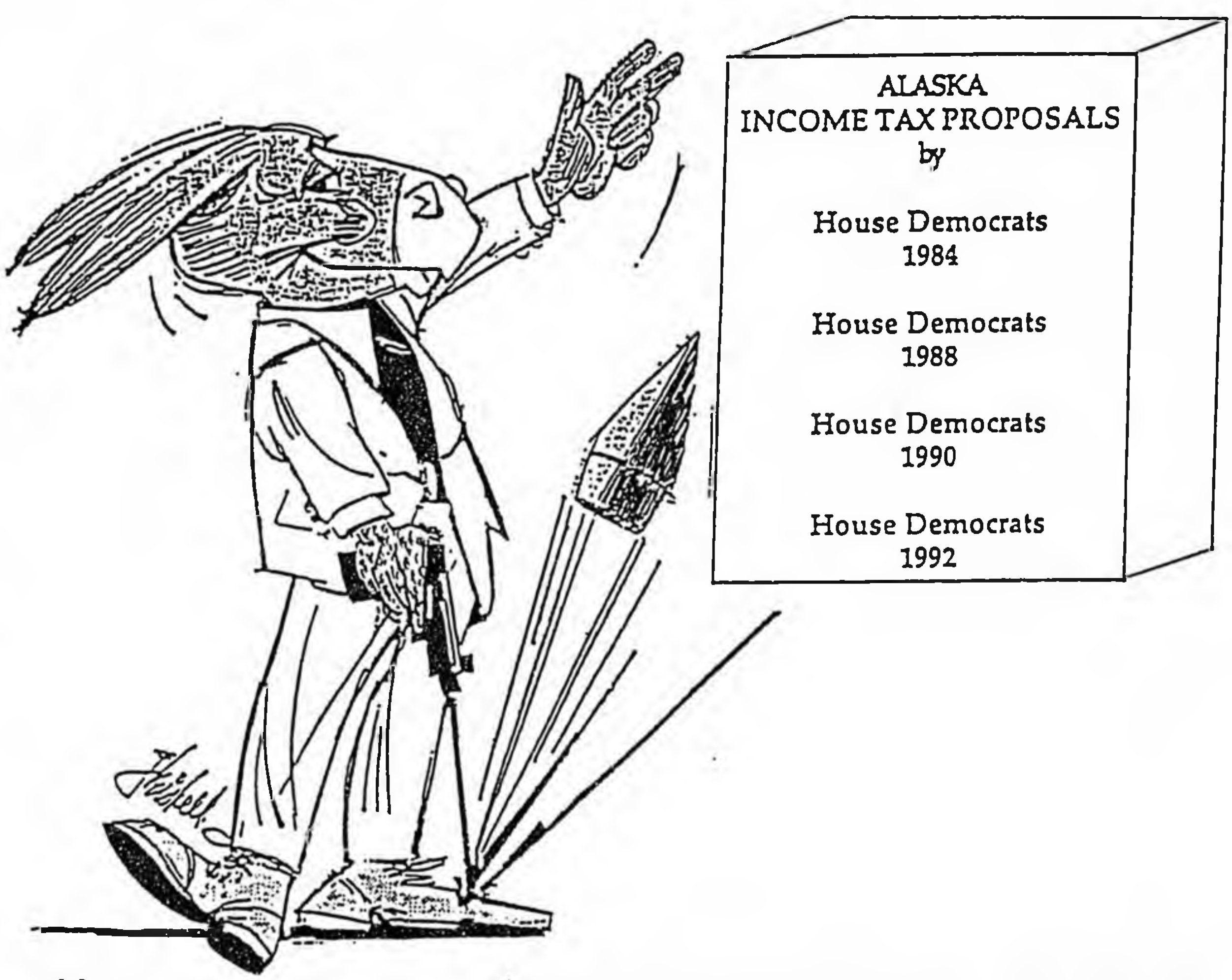
I cannot really blame the Juneau representatives for pushing a state income tax because the program itself would employ, at a minimum, 92 new people with a payroll of at least $4.1 million ($50,000 for the average employee including benefits), plus an enormous start-up cost with new machinery and office space required. At the same time, we will still be employing 92 full-time equivalent employees to give out the dividend checks.

Currently, state employees and teachers across the state are complaining or threatening to go on strike for a 3% to 4% pay increase. However, many of them also say they support an income tax. I am bewildered by their rationalization. Don't they realize that an income tax is also a reduction in their wages? Do they not realize that government workers and teachers far and above receive a higher salary than the average private worker and would pay a higher percentage of taxes. As everyone has shared equally in the wealth of Alaska through the PFD checks, so everyone should also be willing to share equally in the loss through a reduction in the PFD. With an income tax, working people are being forced to take too great a portion of the burden in replacing the lost revenues.

Others who advocate reimposing the state income tax say people were more interested in government when they paid taxes. This is really grabbing at straws, and is not borne out by the facts. Figures show in Alaska that the public's participation in government, in terms of percentages of people

Once a new tax is put into law, there would be no limit to how high future legislatures could raise it. Alaskans used to pay an additional 16% income tax of their federal tax to the state. Nor would there be any limit on the growth of state government as some suggest. You don't see the federal government decrease as people pay taxes, nor did the state government decrease when an income tax was imposed. The new tax is a threat to every individual's personal and family well-being. The state does not need the extra revenue. The legislature was not created to devour the savings of the widows, nor the income of the single parent who struggles to provide for the needs of her or his children.

BLESSED BE A STATE WITHOUT INCOME TAX!!!



How many times can you shoot yourself in the foot?

John Maney
@ Municipal
[OMB office
[Close fiscal
gap.
Role of Legis.

Sponsor Statement

HJR 7

Proposing an amendment to the Constitution of the State of Alaska prohibiting the imposition of state personal income taxation, state ad valorem taxation on real property, or state retail sales taxation without the approval of the voters of the state.

With the continued successful production of North Slope oil, $20 billion in their Permanent Fund and another $3 billion plus in the budget reserve, Alaskans enjoy one of the lowest rates of personal taxation in the US.

We should keep it that way.

On the other hand, Alaskans have hardly any protection against the imposition of taxation by the Legislature, certainly not the kind of protection other states' citizens have. In Alaska, a simple majority of the House and Senate can approve and impose a new tax or raise an existing tax. In many other states, a supermajority vote of anywhere from 60 percent to 80 percent of the elected representatives is required to put new and higher taxes in effect.

While there has not been a serious threat of legislative imposition of the income tax since it was repealed in 1980, bills proposing the personal income tax have been introduced every Legislature since then. Perhaps the greatest effort was made in 1987-88 by then-Governor Steve Cowper, who went so far as to establish an income tax task force which tried to drum up support around the state for the idea; however, the majority in the Legislature has not been inclined to support the income tax.

I believe it is time for the Legislature to give back to the people some of their taxing powers, which few people realize were given away to the Legislature when the vote for statehood took place. The constitutional amendment proposed by HJR 7 would simply require the approval of the majority of Alaskan voters before any of three kinds of statewide taxes could take effect. I am firmly convinced that Alaska's voters have the wisdom to understand the state's financial picture; if that picture becomes so bleak as to require new taxes, the voters should have the final authority to approve them.

Sectional Analysis

HJR 7

Proposing an amendment to the Constitution of the State of Alaska prohibiting the imposition of state personal income taxation, state ad valorem taxation on real property, or state retail sales taxation without the approval of the voters of the state.

Section 1 amends Article IX, sec. 1 of the state constitution by adding a new sentence to read: "A law establishing a State tax on personal income, a State ad valorem tax on real property, or a State retail sales tax shall not take effect until approved by the voters of the State by amajority of the votes cast on the proposed law."

Section 2 directs that the proposed amendment be placed before the voters in the next general election in conformity with that section of the constitution that governs how the constitution may be amended. Article XIII, sec. 1 requires that the proposed amendment pass the legislature by a 2/3 vote of each house and be approved by more than half the voters in the election. When approved by the voters, the amendment takes effect 30 days after certification of the election by the Lt. Governor.

1995 State Tax Collections by Source

(Percentage of Total)

	General Sales	Selective Sales	Ind. Income	Corp. Income	Other Taxes
Alabama	26.9	25.2	29.2	4.7	14.1
Alaska	0.0	5.3	0.0	27.5	67.3
Arizona	44.5	13.3	23.8	6.7	11.6
Arkansas	38.4	17.3	30.9	5.6	7.8
California	33.2	9.3	34.4	10.8	12.3
Colorado	27.2	15.1	46.4	4.2	7.2
Connecticut	31.7	17.9	33.1	9.4	7.9
Delaware	0.0	15.2	35.4	12.2	37.2
Florida	57.3	19.8	0.0	5.1	17.8
Georgia	37.3	9.7	40.5	6.9	5.6
Hawaii	47.4	15.0	32.2	1.6	3.7
Idaho	33.2	13.8	34.6	7.5	10.9
Illinois	29.9	20.9	32.0	8.9	8.2
Indiana	33.7	10.8	40.5	10.9	4.2
Iowa	33.2	13.7	36.7	5.0	11.3
Kansas	36.6	13.7	32.7	6.9	10.0
Kentucky	26.[illegible]	19.8	31.3	5.4	16.7
Louisiana	31.9	19.6	22.7	6.1	19.8
Maine	35.9	15.2	35.3	3.5	10.1
Maryland	24.2	19.2	42.2	4.5	9.9
Massachusetts	21.4	10.8	51.5	10.4	5.9
Michigan	33.1	10.2	30.9	12.0	13.8
Minnesota	29.4	15.3	39.3	7.1	8.9
Mississippi	47.0	20.3	19.0	5.6	8.1
Missouri	34.8	13.8	37.5	5.5	8.5
Montana	0.0	20.5	30.6	6.2	42.6
Nebraska	35.2	18.3	33.4	5.6	7.5
Nevada	53.3	30.5	0.0	0.0	16.2
New Hampshire	0.0	59.0	4.1	18.2	18.7
New Jersey	30.4	20.9	33.4	7.6	7.8
New Mexico	42.8	14.0	20.8	5.3	17.1
New York	20.0	14.4	51.3	8.2	6.2
North Carolina	24.5	18.1	41.1	7.9	8.4

North Dakota	29.6	27.6	14.9	7.3	20.6
Ohio	31.3	18.0	36.6	4.7	9.5
Oklahoma	25.9	16.0	32.1	3.8	22.2
Oregon	0.0	12.8	65.3	7.3	14.7
Pennsylvania	30.4	17.0	27.0	9.8	15.9
Rhode Island	30.6	20.9	35.6	5.5	7.3
South Carolina	37.7	14.2	34.8	5.3	8.1
South Dakota	51.7	25.8	0.0	5.8	16.8
Tennessee	56.9	20.4	1.7	8.3	12.7
Texas	50.6	30.4	0.0	0.0	19.0
Utah	39.9	10.9	38.3	5.5	5.4
Vermont	21.7	27.5	31.2	6.0	13.5
Virginia	21.9	17.4	49.1	4.2	7.5
Washington	59.3	15.6	0.0	0.0	25.1
West Virginia	29.0	24.4	26.0	8.0	12.6
Wisconsin	28.5	14.1	43.6	7.4	6.4
Wyoming	31.2	9.6	0.0	0.0	59.2
District of Columbia	19.9	12.7	26.4	6.6	34.4
U.S. Total	33.0	16.2	31.4	7.3	12.1

Source: U.S. Bureau of the Census.

State Sales Tax Rates

January 1, 1997

State	Tax Rates	Food	------Exemptions------ Prescription Drugs	Non-prescription Drugs
ALABAMA	4		*	
ALASKA	none			
ARIZONA	5	*	*	
ARKANSAS (6)	4.5		*	
CALIFORNIA (4)	6	*	*	
COLORADO	3	*	*	
CONNECTICUT	6	*	*	
DELAWARE	none			
FLORIDA	6	*	*	*
GEORGIA (3)	4	2%	*	
HAWAII	4		*	
IDAHO	5		*	
ILLINOIS (2)	6.25	1%	1%	1%
INDIANA	5	*	*	
IOWA	5	*	*	
KANSAS	4.9		*	
KENTUCKY	6	*	*	
LOUISIANA	4		* *(8)*	
MAINE	6	*	*	
MARYLAND	5	*	*	*
MASSACHUSETTS	5	*	*	
MICHIGAN	6	*	*	
MINNESOTA (2)	6.5	*	*	*
MISSISSIPPI	7		*	
MISSOURI	4.225		*	
MONTANA	none			
NEBRASKA	5	*	*	
NEVADA	6.5	*	*	
NEW HAMPSHIRE	none			
NEW JERSEY	6	*	*	*
NEW MEXICO	5			

NEW YORK	4	*	*	*
NORTH CAROLINA	4	3%	*	
NORTH DAKOTA	5	*	*	
OHIO	5	*	*	
OKLAHOMA	4.5		*	
OREGON	none			
PENNSYLVANIA	6	*	*	*
RHODE ISLAND	7	*	*	*
SOUTH CAROLINA	5		*	
SOUTH DAKOTA	4		*	
TENNESSEE	6		*	
TEXAS	6.25	*	*	
UTAH	4.875		*	
VERMONT	5	*	*	
VIRGINIA	3.5		*	(7)
WASHINGTON	6.5	*	*	
WEST VIRGINIA	6		*	
WISCONSIN	5	*	*	
WYOMING (5)	4		*	
DIST. OF COLUMBIA	5.75	*	*	*

Source: Compiled by FTA from various sources.
(1) Some state tax food, but allow an (income) tax credit to compensate poor households. They are: HI, ID, KS, SD, VT, and WY.
(2) 1.25% of the tax in IL and 0.5% in MN is distributed to local governments.
(3) Taxed at 1% after October 1, 1997, fully exempt after October 1, 1998.
(4) Includes a 0.5% temporary tax pending a judicial ruling on school finance.
(5) Tax rate may be adjusted annually according to a formula based on balances in the unappropriated general fund and the school foundation fund.
(6) Effective July 1, 1997, tax rate in Arkansas will be 4.625%, Vermont 4%.
(7) Scheduled to be exempt after July 1, 1998
(8) Exemption does not apply to local sales taxes.

State Individual Income Tax Rates

Tax rate for tax year 1997 -- as of January 1, 1997

	---Tax Rates---			# of	--Income Brackets--		---Personal Exer	
State	Low		High	Brackets	Low	High	Single	Marrie
ALABAMA	2.0	-	5.0	3	500 (b) -	3,000 (b)	1,500	3,000
ALASKA	No State Income Tax							
ARIZONA	3.0	-	5.6	5	10,000 (b) -	150,000 (b)	2,100	4,200
ARKANSAS	1.0	-	7.0 (e)	6	2,999 -	25,000	20 (c)	40 (
CALIFORNIA (a)	1.0	-	9.3	6	4,908 (b) -	223,390 (b)	67 (c)	134 (
COLORADO	5.0			1	-----Flat rate-----		-----------None----	
CONNECTICUT	3.0	-	4.5	2	2,250 (b) -	2,250 (b)	12,000 (f)	24,000 (
DELAWARE	0.0	-	6.9	7	4,500 -	30,000	100 (c)	200 (
FLORIDA	No State Income Tax							
GEORGIA	1.0	-	6.0	6	750 (g) -	7,000 (g)	1,500	3,000
HAWAII	2.0	-	10.0	8	1,500 (b) -	20,500 (b)	1,040	2,080
IDAHO	2.0	-	8.2	8	1,000 (g) -	20,000 (g)	2,650 (d)	5,300 (
ILLINOIS	3.0			1	-----Flat rate-----		1,000	2,000
INDIANA	3.4			1	-----Flat rate-----		1,000	2,000
IOWA (a)	0.4	-	9.98	9	1,112 -	50,040	20 (c)	40 (
KANSAS	4.4	-	7.75	3	20,000 (i) -	30,000 (i)	2,000	4,000
KENTUCKY	2.0	-	6.0	5	3,000 -	8,000	20 (c)	40 (
LOUISIANA	2.0	-	6.0	3	10,000 (b) -	50,000 (b)	4,500 (j)	9,000 (
MAINE (a)	2.0	-	8.5	4	4,150 (b) -	16,500 (b)	2,100	4,200
MARYLAND	2.0	-	5.0	4	1,000 -	3,000	1,200	2,400
MASSACHUSETTS	5.95 (k)			1	-----Flat rate-----		2,200	4,400
MICHIGAN (a)	4.4			1	-----Flat rate-----		2,500	5,000
MINNESOTA (a)	6.0	-	8.5	3	16,510 (l) -	54,250 (l)	2,650 (d)	5,300 (
MISSISSIPPI	3.0	-	5.0	3	5,000 -	10,000	6,000	9,500
MISSOURI	1.5	-	6.0	10	1,000 -	9,000	1,200	2,400
MONTANA (a)	2.0	-	11.0	10	1,900 -	66,399	1,520	3,040
NEBRASKA (a)	2.62	-	6.99	4	2,400 (n) -	26,500 (n)	69 (c)	138 (
NEVADA	No State Income Tax							
NEW HAMPSHIRE	State Income Tax is Limited to Dividends and Interest Income Only.							
NEW JERSEY	1.4	-	6.37	6	20,000 (o) -	75,000 (o)	1,000	2,000

NEW MEXICO	1.7	- 8.5	7	5,500 (p)	- 65,000 (p)	2,650 (d)	5,300 (
NEW YORK	4.0	- 6.85	4	8,000 (b)	- 20,000 (b)	0	0
NORTH CAROLINA	6.0	- 7.75	3	12,750 (q)	- 60,000 (q)	2,500 (d)	5,000 (
NORTH DAKOTA	2.67	- 12.0 (r)	8	3,000	- 50,000	2,651 (d)	5,301 (
OHIO (s)	0.693	- 7.004	9	5,000	- 200,000	850 (s)	1,700 (
OKLAHOMA	0.5	- 7.0 (t)	8	1,000	- 10,000	1,000	2,000
OREGON (a)	5.0	- 9.0	3	2,200 (b)	- 5,550 (b)	124 (c)	248 (
PENNSYLVANIA	2.8		1	-----Flat rate-----		-----------None----	
RHODE ISLAND	27.5% Federal tax liability					---	---
SOUTH CAROLINA (a)	2.5	- 7.0	6	2,280	- 11,400	2,650 (d)	5,300 (
SOUTH DAKOTA	No State Income Tax						
TENNESSEE	State Income Tax is Limited to Dividends and Interest Income Only.						
TEXAS	No State Income Tax						
UTAH	2.3	- 7.0	6	750 (b)	- 3,750 (b)	1,988 (d)	3,975 (
VERMONT	25% Federal tax liability (w)				---	---	---
VIRGINIA	2.0	- 5.75	4	3,000	- 17,000	800	1,600
WASHINGTON	No State Income Tax						
WEST VIRGINIA	3.0	- 6.5	5	10,000 (b)	- 60,000 (b)	2,000	4,000
WISCONSIN	4.9	- 6.93 (x)	3	7,500	- 15,000	0	0
WYOMING	No State Income Tax						
DIST. OF COLUMBIA	6.0	- 9.5	3	10,000	- 20,000	1,370	2,740

Source: The Federation of Tax Administrators from various sources.
(a) Seven states have statutory provision for automatic adjustment of tax brackets, personal exemption or standard deductions to the rate of inflation. Nebraska indexes the personal exemption amounts only.
(b) For joint returns, the tax is twice the tax imposed on half the income.
(c) tax credits.
(d) These states allow personal exemption or standard deductions as provided in the IRC. Utah allows a personal exemption equal to three-fourths the federal exemptions. Amounts reported include the 1996 index adjustment.
(e) A special tax table is available for low income taxpayers reducing their tax payments.
(f) Combined personal exemptions and standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over $71,000. For tax years beginning after 1996, the tax bracket amount increases to $4,500.
(g) The tax brackets reported are for single individuals and married households filing jointly. For married households filing separately, the same rates apply to income brackets ranging from $500 to $5,000.
(h) For joint returns, the tax is twice the tax imposed on half the income. A $10 filing fee is charge for each return and a $15 credit is allowed for each exemption.
(i) The tax brackets reported are for single individual and married households filing separately. For married household filing jointly, the rates range from 3.5% for income under $30,000 to 6.45% for income over $60,000.
(j) Combined personal exemption and standard deduction.
(k) A 12% tax rate applies to interest, dividends and capital gains.

(l) The tax brackets reported are for single individuals. For married taxpayers filing jointly, the same rates apply to income brackets ranging from $24,140 to $95,920. An addition 0.5% tax is applied to certain income levels.
(m) Limited to $10,000 for joint returns and $5,000 for individuals.
(n) The tax brackets reported are for single individual. For married couples, the tax rates range from 2.62% for income under $4,000 to 6.99% over $46,750.
(o) The tax brackets reported are for single individuals. A separate schedule is provided for married households filing jointly which ranges from 1.4% under $20,000 to 6.37% for income over $150,000.
(p) The tax brackets reported are for single individuals. For married individuals filing jointly, the rate ranges from 1.7% under $8,000 to 8.5% over $100,000. Married households filing separately pay the tax imposed on half the income.
(q) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from $21,250 to $100,000. An additional middle income tax credit is allowed.
(r) Taxpayers have the option of paying 14% of the adjusted federal income tax liability, without a deduction of federal taxes. And additional $300 personal exemption is allowed for joint returns or unmarried head of households.
(s) Plus an additional $20 per exemption tax credit. Tax rates are temporarily adjusted downward for 1996 and 1997, based on the amount of revenue in the general fund. Rates reported are adjusted for the 1996 tax year, statutory rates range from 0.743% to 7.5% with the same brackets.
(t) The rate range reported is for single persons not deducting federal income tax. For married persons filing jointly, the same rates apply to income brackets ranging from $2,000 to $21,000. Separate schedules, with rates ranging from 0.5% to 10%, apply to taxpayers deducting federal income taxes.
(u) Limited to $3,000.
(v) One half of the federal income taxes are deductible.
(w) If Vermont tax liability for any taxable year exceeds the tax liability determinable under federal tax law in effect on December 31, 1994, the taxpayer will be entitled to a credit of 106% of the excess tax.
(x) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from $10,000 to $20,000.

1994 State Revenue

	Total General Revenue ($million)	Per Capita	Rank	Total Taxes ($million)	Per Capita	Rank
ALABAMA	11,599	2,749	40	4,767	1,130	44
ALASKA	6,203	10,237	1	1,240	2,047	3
ARIZONA	11,749	2,883	35	5,657	1,388	27
ARKANSAS	6,870	2,800	39	3,176	1,295	34
CALIFORNIA	115,228	3,666	14	49,695	1,581	14
COLORADO	10,425	2,852	36	4,154	1,136	43
CONNECTICUT	11,993	3,662	15	6,788	2,073	2
DELAWARE	3,237	4,585	4	1,444	2,045	4
FLORIDA	34,805	2,494	48	17,808	1,276	36
GEORGIA	18,265	2,589	46	8,784	1,245	40
HAWAII	5,698	4,833	3	2,993	2,539	1
IDAHO /p	3,628	3,203	24	1,617	1,427	23
ILLINOIS	31,897	2,714	43	15,472	1,317	31
INDIANA	15,813	2,749	41	7,283	1,266	37
IOWA	8,961	3,167	26	4,130	1,460	19
KANSAS	7,474	2,926	33	3,675	1,439	21
KENTUCKY	11,730	3,065	31	5,693	1,488	18
LOUISIANA	13,524	3,134	27	4,383	1,016	48
MAINE	4,098	3,305	22	1,765	1,423	24
MARYLAND	15,581	3,113	28	7,583	1,515	16
MASSACHUSETTS	22,298	3,691	12	11,017	1,824	7
MICHIGAN	31,814	3,350	21	15,419	1,624	13
MINNESOTA	17,182	3,762	10	8,651	1,894	5
MISSISSIPPI	7,697	2,884	34	3,325	1,246	39
MISSOURI	13,359	2,513	47	5,910	1,112	45
MONTANA	3,166	3,699	11	1,161	1,356	29
NEBRASKA	4,446	2,740	42	2,144	1,321	30
NEVADA	4,767	3,272	23	2,381	1,634	12
NEW HAMPSHIRE	3,081	2,710	44	837	736	50
NEW JERSEY	29,808	3,771	9	13,494	1,707	10
NEW MEXICO	6,709	4,056	7	3,021	1,826	6
NEW YORK	82,202	4,524	5	32,817	1,806	9
NORTH CAROLINA	21,051	2,977	32	10,519	1,488	17

NORTH DAKOTA	2,289	3,588	17	885	1,387	28
OHIO	40,836	3,678	13	14,188	1,278	35
OKLAHOMA	9,184	2,819	38	4,263	1,308	33
OREGON	10,886	3,528	18	4,039	1,309	32
PENNSYLVANIA /p	38,252	3,174	25	17,142	1,422	25
RHODE ISLAND	4,131	4,143	6	1,436	1,440	20
SOUTH CAROLINA	11,268	3,075	30	4,502	1,229	41
SOUTH DAKOTA	2,041	2,831	37	659	914	49
TENNESSEE	12,725	2,459	49	5,733	1,108	46
TEXAS	45,035	2,450	50	19,465	1,059	47
UTAH	5,907	3,096	29	2,416	1,266	38
VERMONT	2,026	3,494	19	833	1,435	22
VIRGINIA	17,295	2,640	45	8,037	1,227	42
WASHINGTON	19,379	3,627	16	9,701	1,816	8
WEST VIRGINIA	6,349	3,485	20	2,554	1,402	26
WISCONSIN	19,617	3,860	8	8,428	1,658	11
WYOMING	2,308	4,849	2	739	1,553	15
U.S. Total	845,887	3,256		373,824	1,439	

/p - preliminary data.
Source: U.S. Bureau of the Census.

1994 State Revenue as a Percentage of Personal Income

	Total General Revenue /1			Total Taxes		
	($million)	% Per. Inc.	Rank	($million)	% Per. Inc.	Rank
ALABAMA	11,599	15.3	28	4,767	6.3	35
ALASKA	6,203	43.7	1	1,240	8.7	4
ARIZONA	11,749	15.1	31	5,657	7.2	21
ARKANSAS	6,870	16.7	23	3,176	7.7	12
CALIFORNIA	115,228	16.4	24	49,695	7.1	26
COLORADO	10,425	12.8	41	4,154	5.1	48
CONNECTICUT	11,993	12.6	43	6,788	7.1	24
DELAWARE	3,237	19.9	7	1,444	8.9	3
FLORIDA	34,805	11.5	48	17,808	5.9	41
GEORGIA	18,265	12.8	40	8,784	6.2	37
HAWAII	5,698	20.1	6	2,993	10.6	2
IDAHO /p	3,628	17.4	16	1,617	7.8	11
ILLINOIS	31,897	11.5	49	15,472	5.6	44
INDIANA	15,813	13.6	38	7,283	6.2	36
IOWA	8,961	15.7	27	4,130	7.2	22
KANSAS	7,474	14.1	35	3,675	6.9	29
KENTUCKY	11,730	17.3	19	5,693	8.4	6
LOUISIANA	13,524	17.8	13	4,383	5.8	42
MAINE	4,098	17.0	21	1,765	7.3	20
MARYLAND	15,581	12.5	44	7,583	6.1	40
MASSACHUSETTS	22,298	14.4	33	11,017	7.1	25
MICHIGAN	31,814	15.1	30	15,419	7.3	19
MINNESOTA	17,182	16.9	22	8,651	8.5	5
MISSISSIPPI	7,697	18.3	11	3,325	7.9	10
MISSOURI	13,359	12.3	46	5,910	5.4	46
MONTANA	3,166	20.8	4	1,161	7.6	14
NEBRASKA	4,446	13.2	39	2,144	6.3	34
NEVADA	4,767	13.7	36	2,381	6.9	30
NEW HAMPSHIRE	3,081	11.4	50	837	3.1	50
NEW JERSEY	29,808	13.6	37	13,494	6.2	38
NEW MEXICO	6,709	23.8	2	3,021	10.7	1
NEW YORK	82,202	17.6	15	32,817	7.0	27

NORTH CAROLINA	21,051	15.2	29	10,519	7.6	15
NORTH DAKOTA	2,289	19.3	8	885	7.4	16
OHIO	40,836	17.6	14	14,188	6.1	39
OKLAHOMA	9,184	16.0	26	4,263	7.4	17
OREGON	10,886	17.2	20	4,039	6.4	33
PENNSYLVANIA /p	38,252	14.3	34	17,142	6.4	32
RHODE ISLAND	4,131	18.9	9	1,436	6.6	31
SOUTH CAROLINA	11,268	17.4	18	4,502	6.9	28
SOUTH DAKOTA	2,041	14.4	32	659	4.7	49
TENNESSEE	12,725	12.6	42	5,733	5.7	43
TEXAS	45,035	12.4	45	19,465	5.4	47
UTAH	5,907	18.0	12	2,416	7.4	18
VERMONT	2,026	17.4	17	833	7.1	23
VIRGINIA	17,295	11.7	47	8,037	5.5	45
WASHINGTON	19,379	16.1	25	9,701	8.1	8
WEST VIRGINIA	6,349	20.4	5	2,554	8.2	7
WISCONSIN	19,617	18.5	10	8,428	7.9	9
WYOMING	2,308	23.8	3	739	7.6	13
U.S. Total	**845,887**	**15.0**		**373,824**	**6.6**	

/p - preliminary data. /1 - Total revenues from all sources, including intergovernmental and miscellaneous charges.
Source: U.S. Bureau of the Census and Bureau of Economic Analysis.

1994 State Taxes by Source

(percentage of total taxes)

	General Sales	Selective Sales	License Taxes	Individual Income	Corporation Income	Other Taxes
ALABAMA	26.8	26.9	8.1	28.7	4.6	4.9
ALASKA	0.0	8.0	5.9	0.0	14.2	71.8
ARIZONA	44.1	13.7	5.7	24.9	5.4	6.3
ARKANSAS	38.2	18.1	6.1	30.2	5.8	1.7
CALIFORNIA	34.0	9.2	5.0	35.3	9.3	7.2
COLORADO	27.1	15.7	6.0	46.3	3.5	1.4
CONNECTICUT	32.2	15.9	4.5	32.9	10.3	4.2
DELAWARE	0.0	14.6	32.5	37.9	10.7	4.3
FLORIDA	56.4	19.7	7.3	0.0	5.3	11.3
GEORGIA	37.2	10.1	4.5	40.8	5.9	1.6
HAWAII	44.5	17.4	2.5	32.1	2.3	1.2
IDAHO /p	33.7	14.3	9.4	34.8	5.4	2.4
ILLINOIS	30.1	20.7	5.9	32.6	7.9	2.6
INDIANA	34.4	11.6	2.8	41.4	8.3	1.4
IOWA	33.6	14.0	9.3	36.5	4.2	2.3
KANSAS	35.3	14.0	5.1	32.5	6.9	6.2
KENTUCKY	27.4	20.4	5.7	30.4	4.7	11.4
LOUISIANA	31.5	20.6	9.9	22.3	5.0	10.8
MAINE	35.0	15.5	6.0	34.8	5.2	3.5
MARYLAND	23.9	19.2	4.6	42.5	4.2	5.4
MASSACHUSETTS	20.9	11.2	3.6	51.6	9.6	2.9
MICHIGAN	29.4	10.0	5.3	36.0	14.1	5.1
MINNESOTA	29.1	15.2	7.7	39.9	6.4	1.8
MISSISSIPPI	47.7	19.7	6.3	19.2	5.0	2.0
MISSOURI	37.2	13.4	7.8	36.2	4.3	1.2
MONTANA	0.0	20.9	11.4	29.8	5.9	32.0
NEBRASKA	34.8	18.7	6.7	33.4	5.3	1.0
NEVADA	49.8	32.9	12.0	0.0	0.0	5.3
NEW HAMPSHIRE	0.0	57.9	12.6	4.3	17.2	8.0
NEW JERSEY	28.0	23.4	4.6	33.2	8.0	2.8
NEW MEXICO	47.4	12.3	4.7	19.1	4.1	12.5
NEW YORK	19.4	15.9	2.9	48.9	9.5	3.4

NORTH CAROLINA	24.6	19.1	6.1	40.8	7.0	2.4
NORTH DAKOTA	29.0	27.2	7.2	15.5	8.1	13.1
OHIO	31.6	18.8	8.2	36.0	4.6	0.8
OKLAHOMA	25.6	16.0	13.0	30.8	3.8	10.8
OREGON	0.0	13.5	12.7	64.0	6.5	3.4
PENNSYLVANIA /p	30.0	17.4	10.2	27.6	8.7	6.1
RHODE ISLAND	28.7	21.5	6.0	36.8	5.5	1.4
SOUTH CAROLINA	37.2	14.4	8.2	34.0	4.9	1.3
SOUTH DAKOTA	51.4	26.3	12.1	0.0	5.5	4.7
TENNESSEE	53.7	24.8	9.8	1.7	7.4	2.6
TEXAS	51.0	30.5	13.0	0.0	0.0	5.5
UTAH	40.7	11.3	3.4	38.3	5.2	1.1
VERMONT	21.1	27.0	8.2	34.4	4.2	5.1
VIRGINIA	22.2	18.3	5.2	47.4	3.8	3.1
WASHINGTON	59.8	14.8	4.7	0.0	0.0	20.7
WEST VIRGINIA	28.5	25.8	5.7	26.2	7.2	6.6
WISCONSIN	28.8	14.7	5.2	43.2	6.4	1.8
WYOMING	27.0	8.2	9.5	0.0	0.0	55.3
U.S. Total	**33.0**	**16.7**	**6.5**	**31.5**	**6.8**	**5.5**

/p - preliminary data.
Source: U.S. Bureau of the Census.