

2018 HOW FLORIDA COMPARES TAXES

STATE AND LOCAL TAX RANKINGS
FOR FLORIDA AND THE NATION



ABOUT TAXWATCH

As an independent, nonpartisan, nonprofit taxpayer research institute and government watchdog, it is the mission of Florida TaxWatch to provide the citizens of Florida and public officials with high quality, independent research and analysis of issues related to state and local government taxation, expenditures, policies, and programs.

Florida TaxWatch works to improve the productivity and accountability of Florida government. Its research recommends productivity enhancements and explains the statewide impact of fiscal and economic policies and practices on citizens and businesses.

Florida TaxWatch is supported by voluntary, tax-deductible memberships and private grants, and does not accept government funding. Memberships provide a solid, lasting foundation that has enabled Florida TaxWatch to bring about a more effective, responsive government that is accountable to the citizens it serves since 1979.

DEAR FELLOW TAXPAYERS

Have you ever wondered how Florida's taxes stack up against the taxes in other states? If so, this report is for you.

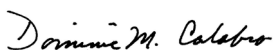
The annual Florida TaxWatch How Florida Compares: Taxes report ranks Florida's state and local taxes against those levied around the nation. The nearly 40 tables, charts, and graphs in this report provide comprehensive information on state and local tax rates, tax collections, and other government revenues for all 50 states, and historical information for Florida.

TaxWatch provides this report each year as a reference tool for Florida's taxpayers, policymakers, and elected officials.

This report is part of our larger How Florida Compares series, which is intended to help Floridians better understand their state through data. This report, like each report in this series, provides neutral, nonpartisan information on where Florida ranks compared to our 49 sister states and the national average.

I hope that you will use this guide as a resource to better understand the cost of your state and local governments and how those costs stack up at local and state levels.

Sincerely,



Dominic M. Calabro
President and CEO
Florida TaxWatch

KEY FACTS

- Florida continues to be a relatively low tax state. Floridians' per capita* state and local own source revenue** collections total \$5,679, the 42nd highest amount among the 50 states (see p. 8).
- Florida's state government collects significantly less revenue per capita than the average state. "Per Capita State Own Source Revenue" is 63.8 percent of the U.S. average (Florida per capita is \$2,584 compared to the U.S. average of \$4,049, a difference of \$1,465); "Per Capita State Tax Collections" are 64.2% of the U.S. average (Florida per capita is \$1,839 compared to the U.S. Average of \$2,863, a difference of \$1,024). (See pp. 21-22.)
- While Florida's state tax and revenue burdens are very low compared to the other states, local tax burdens are much higher. Florida's "Per Capita State Own Source Revenue" and "Per Capita State Tax Collections" rank 50th and 49th, respectively (see pp. 21-22), whereas "Per Capita Local Own Source Revenue" and "Per Capita Local Tax Collections" rank 15th and 27th, respectfully (see pp. 40-41).
- Florida relies more heavily on local revenue to fund government than almost all other states. Florida local governments account for 53.3 percent of Florida's total state and local revenue, the second highest percentage in the nation (see p. 15).
- Florida's state and local revenue rankings reached their all-time high in 2006 (22nd for both), fueled by skyrocketing local property taxes

& FINDINGS

and rapidly increasing sales and documentary stamp tax collections at the state level. As the economy soured, so did revenue collections, as they fell dramatically from their windfall levels. Florida's ranking has dropped 20 spots to 42th in FY 2015 (latest available 50-state data).

- Florida's per capita property tax ranking is right at the median—25th. While state revenue collections began to improve in 2011, it took longer for local property taxes to recover. In 2014, property taxes finally began to reverse a trend of five straight years of declining collections.
- Florida also classifies 38.7 percent of its state and local own-source revenue as non-tax revenue, the 7th largest percentage in the nation (see p. 17). Nearly half (46 percent) of local own-source revenue is classified as non-tax.
- State revenues equal 5.8 percent of Floridians' personal income, and local revenues take out 6.6 percent. This compares to the national average of 8.1 percent and 6.5 percent, respectively.
- Florida relies more heavily on transaction taxes than most states. Transaction taxes (general and selective sales taxes) account for 81.5 percent of all Florida's state tax collections, compared to the national average of 47.2 percent (see p. 24).
- Florida has the highest state and local selective sales (excise) taxes on utilities in the nation. Florida also taxes motor fuels and alcoholic

KEY FACTS

beverage higher than average, ranking 15th and 19th, respectively (see p. 14).

- Thanks to the 2015 Legislature reducing the communications services tax, Florida's "State & Local Cell Phone Tax Rate" has fallen from 4th highest in 2015 to 8th in 2016 and 10th in 2017. Still, at 14.76 percent, our cell phone tax rate is significantly higher than both the U.S. Average of 12.11 percent and Florida's average state and local general sales tax rate of 6.8 percent. (See p. 19.)
- Florida's housing sector also produces significant revenue for the state. Florida's documentary stamp taxes are rising rapidly again after falling sharply during the recession. Florida collected \$276 of these taxes per capita in 2006, but that amount fell to \$72 in 2009. Housing is improving again, and per capita collections have risen to \$130 in 2016, the nation's second largest burden. (See p. 33.)
- Florida is one of seven states without a personal income tax. The average state relies on personal income taxes for 37.0 percent of its tax revenue. (See p. 28.)
- Businesses pay more than half (51.7 percent) of all state and local taxes in Florida. This is the 12th highest percentage in the nation and higher than the national average of 43.9 percent. (See p. 18.)

& FINDINGS

IMPORTANT NOTES

- * Per capita amounts are calculated using state population estimates from the U.S. Census Bureau. Fiscal year (FY) population is estimated by averaging the July 1 population for the two years that contain the FY. For example, FY2016 is the average between July 1, 2015 and July 1, 2016.
- ** “Own source revenue” is a broader measure of the financial burden citizens incur to pay for their government. It counts all direct revenue, including taxes and non-tax revenue such as charges for services, special assessments, impact fees, and net lottery revenue. It does not include intergovernmental aid, revenue from government-owned utilities and liquor stores, and social insurance funds. The revenue Florida reports to the U.S. Census Bureau as taxes is much lower than official state data.
- *** Fiscal years in this pocket guide refer to the fiscal years of each state, which may vary slightly. Forty-six states, including Florida, have state fiscal years that runs from July 1 - June 30. Florida’s local governments’ fiscal year runs from October 1 to September 30.

SUMMARY OF TAX RANKINGS

Figures are per capita except where noted.

| STATE AND LOCAL (FY2015) | FLORIDA | RANK ¹ | U.S. AVG. |
|---|---------|-------------------|-----------|
| Own Source Revenue ² | \$5,679 | 42 | \$7,061 |
| Total Taxes | \$3,481 | 46 | \$4,887 |
| Transaction Taxes ³ | \$1,796 | 15 | \$1,701 |
| STATE (FY2016) | | | |
| Own Source Revenue ⁴ | \$2,584 | 50 | \$4,049 |
| Total Taxes | \$1,839 | 49 | \$2,863 |
| General Sales Taxes | \$1,089 | 12 | \$899 |
| Selective Sales Taxes | \$398 | 33 | \$465 |
| Transaction Taxes | \$1,487 | 18 | \$1,365 |
| Documentary Stamp Taxes | \$130 | 2 | \$27 |
| License Taxes | \$110 | 38 | \$162 |
| Corporate Income Taxes | \$111 | 29 | \$144 |
| Personal Income Taxes | No Tax | No Tax | \$1,069 |
| LOCAL (FY2014) | | | |
| Own Source Revenue | \$3,029 | 15 | \$3,150 |
| Taxes | \$1,627 | 27 | \$2,033 |
| Property Taxes | \$1,244 | 25 | \$1,474 |
| Transaction Taxes | \$285 | 26 | \$350 |
| PERCENTAGE OF STATE & LOCAL REVENUE FROM LOCAL SOURCES | 53.3% | 2 | 44.6% |
| REVENUE PER \$1,000 PERSONAL INCOME | | | |
| State and Local | 12.4% | 46 | 14.5% |
| State | 5.8% | 49 | 8.1% |
| Local | 6.6% | 13 | 6.5% |

Source: Florida TaxWatch from U.S. Department of Commerce data, April 2018

Per capita amounts are calculated using state population estimates from the U.S. Census Bureau. Fiscal year (FY) population is estimated by averaging the July 1 population for the two years that contain the FY. For example FY2016 is the average between July 1, 2015 and July 1, 2016.

1 Rankings out of 50 states, does not include the District of Columbia.

2 See definition of "Own Source Revenue" on page 5.

3 Transaction taxes are the total of general sales and selective sales (excise) taxes.

4 State Own Source Revenue data is for FY2015, all state tax data is FY2016.

STATE & LOCAL TAXES & REVENUE

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PER CAPITA STATE & LOCAL OWN SOURCE* REVENUE
FY2015

| | | | | | |
|----|---------------|----------|----|----------------|---------|
| 1 | North Dakota | \$12,319 | 26 | Maine | \$6,515 |
| 2 | Wyoming | \$11,732 | 27 | Ohio | \$6,499 |
| 3 | New York | \$11,513 | 28 | New Hampshire | \$6,410 |
| 4 | Alaska | \$10,042 | 29 | South Carolina | \$6,335 |
| 5 | Connecticut | \$8,838 | 30 | West Virginia | \$6,311 |
| 6 | New Jersey | \$8,626 | 31 | Michigan | \$6,243 |
| 7 | Hawaii | \$8,514 | 32 | Texas | \$6,040 |
| 8 | California | \$8,379 | 33 | Indiana | \$6,028 |
| 9 | Massachusetts | \$8,373 | 34 | Utah | \$5,996 |
| 10 | Minnesota | \$8,178 | 35 | North Carolina | \$5,975 |
| 11 | Vermont | \$7,719 | 36 | Montana | \$5,881 |
| 12 | Maryland | \$7,702 | 37 | Mississippi | \$5,878 |
| 13 | Delaware | \$7,656 | 38 | Oklahoma | \$5,847 |
| 14 | Colorado | \$7,563 | 39 | Louisiana | \$5,818 |
| 15 | Iowa | \$7,561 | 40 | South Dakota | \$5,749 |
| 16 | Rhode Island | \$7,558 | 41 | Nevada | \$5,731 |
| 17 | Illinois | \$7,354 | 42 | FLORIDA | \$5,679 |
| 18 | Washington | \$7,346 | 43 | Alabama | \$5,601 |
| 19 | Nebraska | \$7,327 | 44 | Arkansas | \$5,512 |
| 20 | Oregon | \$7,125 | 45 | Missouri | \$5,477 |
| | US Average | \$7,061 | 46 | Kentucky | \$5,460 |
| 21 | Kansas | \$6,982 | 47 | Idaho | \$5,213 |
| 22 | Pennsylvania | \$6,953 | 48 | Georgia | \$5,177 |
| 23 | New Mexico | \$6,893 | 49 | Tennessee | \$4,994 |
| 24 | Virginia | \$6,864 | 50 | Arizona | \$4,924 |
| 25 | Wisconsin | \$6,684 | | | |

Source: Florida TaxWatch from U.S. Department of Commerce data, April 2018. Some rankings appear to be equal due to rounding.

*For definition of “Own Source Revenue” see p. 5.

FLORIDA HISTORY

| | RANK | AMOUNT | % OF US AVERAGE |
|------|------|---------|-----------------|
| 2015 | 42 | \$5,679 | 80.4% |
| 2014 | 42 | \$5,516 | 81.2% |
| 2013 | 38 | \$5,579 | 83.5% |
| 2009 | 24 | \$5,914 | 95.8% |
| 2006 | 22 | \$5,691 | 97.2% |

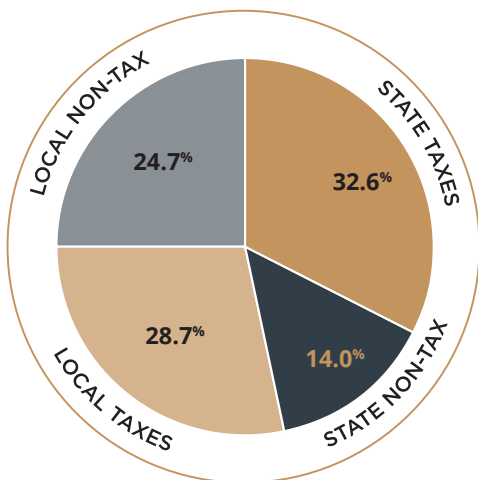
**GROWTH IN STATE & LOCAL OWN SOURCE* REVENUE
FY2006 TO FY2015**

| | | | | | |
|----|----------------|--------|-----------|-------------------|--------------|
| 1 | North Dakota | 152.5% | | US Average | 29.2% |
| 2 | Colorado | 49.1% | 27 | Vermont | 28.4% |
| 3 | Iowa | 45.9% | 28 | Montana | 28.2% |
| 4 | Texas | 44.5% | 29 | Pennsylvania | 28.1% |
| 5 | Hawaii | 43.1% | 30 | New Mexico | 27.2% |
| 6 | South Dakota | 41.9% | 31 | Rhode Island | 26.6% |
| 7 | Oregon | 40.4% | 32 | West Virginia | 25.5% |
| 8 | Washington | 40.2% | 33 | New Jersey | 25.1% |
| 9 | Minnesota | 39.3% | 34 | Kentucky | 24.7% |
| 10 | South Carolina | 39.1% | 35 | Idaho | 24.1% |
| 11 | New York | 37.7% | 36 | Alabama | 24.0% |
| 12 | Wyoming | 37.7% | 37 | Missouri | 23.6% |
| 13 | Kansas | 36.9% | 38 | Wisconsin | 23.2% |
| 14 | Mississippi | 36.8% | 39 | Delaware | 20.2% |
| 15 | Maryland | 36.1% | 40 | Tennessee | 19.7% |
| 16 | Nebraska | 34.7% | 41 | Ohio | 18.1% |
| 17 | California | 34.3% | 42 | Georgia | 17.8% |
| 18 | Utah | 33.9% | 43 | Nevada | 15.4% |
| 19 | Massachusetts | 33.6% | 44 | Louisiana | 14.8% |
| 20 | North Carolina | 33.5% | 45 | Arizona | 14.6% |
| 21 | Oklahoma | 33.5% | 46 | Michigan | 13.6% |
| 22 | Illinois | 32.8% | 47 | Maine | 13.5% |
| 23 | N. Hampshire | 32.3% | 48 | FLORIDA | 10.8% |
| 24 | Connecticut | 30.6% | 49 | Indiana | 5.6% |
| 25 | Virginia | 29.4% | 50 | Alaska | -14.1% |
| 26 | Arkansas | 29.2% | | | |

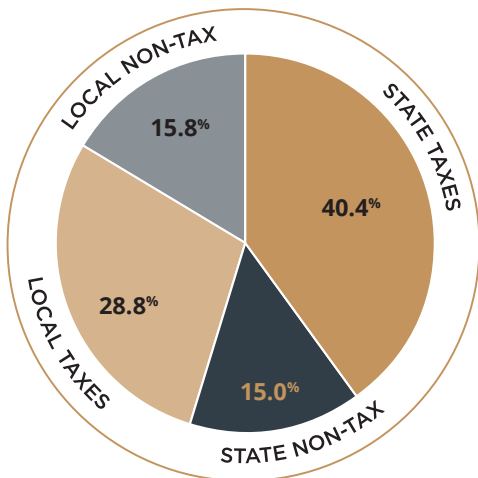
Source: Florida TaxWatch from U.S. Department of Commerce data, April 2018. Some rankings appear to be equal due to rounding.

*For definition of “Own Source Revenue” see p. 5.

FLORIDA



UNITED STATES*



Source: Florida TaxWatch from U.S. Department of Commerce data, April 2018. Figures may not add to 100% due to rounding.

* All-state averages include Florida.

STATE & LOCAL GENERAL SALES TAX RATES JANUARY 2018

| | | | | | |
|----|-------------------|--------------|-----------|----------------|--------------|
| 1 | Louisiana | 10.02% | 26 | North Dakota | 6.80% |
| 2 | Tennessee | 9.46% | 27 | Iowa | 6.80% |
| 3 | Arkansas | 9.41% | 28 | FLORIDA | 6.80% |
| 4 | Washington | 9.18% | 29 | Utah | 6.77% |
| 5 | Alabama | 9.10% | 30 | New Jersey | 6.60% |
| 6 | Oklahoma | 8.91% | 31 | South Dakota | 6.40% |
| 7 | Illinois | 8.70% | 32 | West Virginia | 6.37% |
| 8 | Kansas | 8.68% | 33 | Connecticut | 6.35% |
| 9 | California | 8.54% | 34 | Pennsylvania | 6.34% |
| 10 | New York | 8.49% | 35 | Massachusetts | 6.25% |
| 11 | Arizona | 8.33% | 36 | Vermont | 6.18% |
| 12 | Texas | 8.17% | 37 | Idaho | 6.03% |
| 13 | Nevada | 8.14% | 38 | Kentucky | 6.00% |
| 14 | Missouri | 8.03% | 38 | Maryland | 6.00% |
| 15 | New Mexico | 7.66% | 40 | Michigan | 6.00% |
| 16 | Colorado | 7.52% | 41 | Virginia | 5.63% |
| 17 | Minnesota | 7.42% | 42 | Maine | 5.50% |
| 18 | South Carolina | 7.37% | 43 | Wyoming | 5.46% |
| | US Average | 7.37% | 44 | Wisconsin | 5.42% |
| 19 | Ohio | 7.15% | 45 | Hawaii | 4.35% |
| 20 | Georgia | 7.15% | 46 | Alaska | 1.76% |
| 21 | Mississippi | 7.07% | | Delaware | No Tax |
| 22 | Indiana | 7.00% | | Montana | No Tax |
| 22 | Rhode Island | 7.00% | | N. Hampshire | No Tax |
| 24 | North Carolina | 6.95% | | Oregon | No Tax |
| 25 | Nebraska | 6.89% | | | |

Local rates can vary among jurisdictions. The local rates are population-weighted to get an average local rate. That rate is then added to the state rate to get the total rates above.

Source: Tax Foundation, April 2018. Based on methodology from the Council on State Taxation.

Some rankings appear to be equal due to rounding.

PER CAPITA STATE & LOCAL TAX COLLECTIONS FY2015

| | | | | | |
|----|-------------------|----------------|-----------|----------------|----------------|
| 1 | North Dakota | \$9,307 | 26 | Kansas | \$4,399 |
| 2 | New York | \$8,721 | 27 | Texas | \$4,161 |
| 3 | Connecticut | \$7,397 | 28 | New Mexico | \$4,156 |
| 4 | New Jersey | \$6,668 | 29 | Nevada | \$4,147 |
| 5 | Wyoming | \$6,409 | 30 | West Virginia | \$4,099 |
| 6 | Massachusetts | \$6,357 | 31 | Montana | \$4,077 |
| 7 | Hawaii | \$6,125 | 32 | Michigan | \$4,010 |
| 8 | Minnesota | \$5,969 | 33 | Louisiana | \$3,959 |
| 9 | California | \$5,883 | 34 | Arkansas | \$3,878 |
| 10 | Maryland | \$5,867 | 35 | South Dakota | \$3,866 |
| 11 | Vermont | \$5,810 | 36 | Indiana | \$3,846 |
| 12 | Illinois | \$5,736 | 37 | North Carolina | \$3,808 |
| 13 | Rhode Island | \$5,423 | 38 | Kentucky | \$3,790 |
| 14 | Maine | \$5,110 | 39 | Oklahoma | \$3,717 |
| 15 | Nebraska | \$5,075 | 40 | Mississippi | \$3,676 |
| 16 | Pennsylvania | \$4,954 | 41 | Utah | \$3,664 |
| | US Average | \$4,887 | 42 | Missouri | \$3,655 |
| 17 | Washington | \$4,813 | 43 | Georgia | \$3,540 |
| 18 | Delaware | \$4,792 | 44 | Arizona | \$3,518 |
| 19 | Iowa | \$4,775 | 45 | Alaska | \$3,506 |
| 20 | Wisconsin | \$4,674 | 46 | FLORIDA | \$3,481 |
| 21 | N. Hampshire | \$4,651 | 47 | Idaho | \$3,464 |
| 22 | Colorado | \$4,648 | 48 | South Carolina | \$3,451 |
| 23 | Virginia | \$4,479 | 49 | Tennessee | \$3,285 |
| 24 | Ohio | \$4,419 | 50 | Alabama | \$3,150 |
| 25 | Oregon | \$4,404 | | | |

Source: Florida TaxWatch from U.S. Department of Commerce data, April 2018. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

| | RANK | AMOUNT | % OF US AVERAGE |
|------|------|---------|-----------------|
| 2015 | 46 | \$3,481 | 71.2% |
| 2014 | 46 | \$3,351 | 71.3% |
| 2013 | 45 | \$3,400 | 73.6% |
| 2009 | 30 | \$3,691 | 88.4% |
| 2006 | 22 | \$3,850 | 95.2% |

PER CAPITA STATE & LOCAL TRANSACTION TAX COLLECTIONS, FY2015

| | | | | | |
|----|-------------------|----------------|----|----------------|---------|
| 1 | Hawaii | \$3,191 | 26 | Rhode Island | \$1,560 |
| 2 | Washington | \$2,936 | 27 | Iowa | \$1,557 |
| 3 | North Dakota | \$2,929 | 28 | Maryland | \$1,555 |
| 4 | Nevada | \$2,604 | 29 | Pennsylvania | \$1,553 |
| 5 | Wyoming | \$2,177 | 30 | Alabama | \$1,521 |
| 6 | New York | \$2,125 | 31 | Maine | \$1,512 |
| 7 | Louisiana | \$2,109 | 32 | West Virginia | \$1,498 |
| 8 | Texas | \$2,102 | 33 | Nebraska | \$1,468 |
| 9 | South Dakota | \$2,074 | 34 | New Jersey | \$1,467 |
| 10 | New Mexico | \$1,959 | 35 | Wisconsin | \$1,416 |
| 11 | Arkansas | \$1,923 | 36 | Kentucky | \$1,390 |
| 12 | Minnesota | \$1,883 | 37 | North Carolina | \$1,379 |
| 13 | Tennessee | \$1,824 | 38 | Missouri | \$1,354 |
| 14 | Connecticut | \$1,822 | 39 | Michigan | \$1,352 |
| 15 | FLORIDA | \$1,796 | 40 | Utah | \$1,298 |
| 16 | Kansas | \$1,794 | 41 | Massachusetts | \$1,276 |
| 17 | California | \$1,789 | 42 | Georgia | \$1,250 |
| 18 | Illinois | \$1,788 | 43 | Idaho | \$1,209 |
| | US Average | \$1,701 | 44 | South Carolina | \$1,172 |
| 19 | Ohio | \$1,696 | 45 | Virginia | \$1,111 |
| 20 | Arizona | \$1,680 | 46 | Alaska | \$793 |
| 21 | Vermont | \$1,675 | 47 | New Hampshire | \$731 |
| 22 | Mississippi | \$1,669 | 48 | Montana | \$598 |
| 23 | Colorado | \$1,665 | 49 | Delaware | \$549 |
| 24 | Oklahoma | \$1,654 | 50 | Oregon | \$497 |
| 25 | Indiana | \$1,633 | | | |

Source: Florida TaxWatch from U.S. Department of Commerce data, April 2018. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

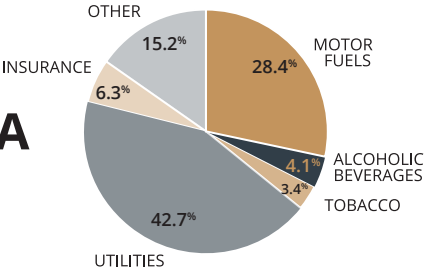
| | RANK | AMOUNT | % OF US AVERAGE |
|------|------|---------|-----------------|
| 2015 | 15 | \$1,796 | 105.6% |
| 2014 | 15 | \$1,743 | 106.9% |
| 2013 | 11 | \$1,780 | 111.3% |
| 2009 | 7 | \$1,719 | 121.4% |
| 2006 | 5 | \$1,946 | 138.8% |

PER CAPITA STATE & LOCAL SELECTIVE SALES TAX COLLECTIONS BY SOURCE, FY2015

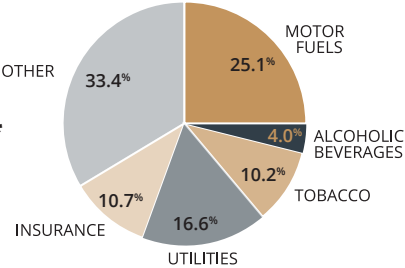
| | FLORIDA | RANK | U.S. AVG |
|---------------------|---------|------|----------|
| Utilities | \$239 | 1 | \$41 |
| Motor Fuels | \$159 | 15 | \$136 |
| Insurance | \$34 | 44 | \$63 |
| Alcoholic Beverages | \$19 | 19 | \$21 |
| Tobacco | \$59 | 27 | \$56 |

PERCENTAGE OF STATE & LOCAL SELECTIVE SALES TAX COLLECTIONS BY SOURCE

FLORIDA



UNITED STATES*



Source: Florida TaxWatch from U.S. Department of Commerce data, April 2018. Figures may not add to 100% due to rounding.
 * All-state averages include Florida.

PERCENTAGE OF STATE & LOCAL REVENUE FROM LOCAL SOURCES, FY2015

| | | | | | |
|----------|-------------------|--------------|----|---------------|-------|
| 1 | New York | 54.3% | 26 | Iowa | 41.5% |
| 2 | FLORIDA | 53.3% | 27 | Virginia | 40.7% |
| 3 | N. Hampshire | 51.4% | 28 | Kansas | 39.9% |
| 4 | Texas | 51.2% | 29 | Mississippi | 39.9% |
| 5 | Georgia | 51.1% | 30 | Oregon | 39.7% |
| 6 | Louisiana | 50.2% | 31 | Maine | 39.6% |
| 7 | Nebraska | 49.9% | 32 | Alaska | 39.0% |
| 8 | Colorado | 48.5% | 33 | Rhode Island | 38.6% |
| 9 | Tennessee | 48.0% | 34 | Connecticut | 37.9% |
| 10 | Missouri | 47.9% | 35 | Idaho | 37.6% |
| 11 | South Carolina | 47.2% | 36 | Wisconsin | 37.5% |
| 12 | Illinois | 46.9% | 37 | Montana | 36.8% |
| 13 | Washington | 46.1% | 38 | Michigan | 36.6% |
| 14 | Nevada | 45.5% | 39 | Oklahoma | 36.2% |
| 15 | South Dakota | 45.4% | 40 | Utah | 35.5% |
| 16 | Ohio | 45.1% | 41 | Massachusetts | 35.3% |
| 17 | New Jersey | 44.8% | 42 | Minnesota | 34.8% |
| | US Average | 44.6% | 43 | Kentucky | 33.3% |
| 18 | Arizona | 44.5% | 44 | New Mexico | 28.1% |
| 19 | Wyoming | 44.0% | 45 | West Virginia | 27.6% |
| 20 | California | 44.0% | 46 | Hawaii | 24.7% |
| 21 | North Carolina | 43.6% | 47 | Arkansas | 24.4% |
| 22 | Maryland | 42.6% | 48 | North Dakota | 22.5% |
| 23 | Pennsylvania | 41.9% | 49 | Delaware | 22.2% |
| 24 | Indiana | 41.9% | 50 | Vermont | 19.1% |
| 25 | Alabama | 41.8% | | | |

Source: Florida TaxWatch from U.S. Department of Commerce data, April 2018. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

| | RANK | AMOUNT | % OF US AVERAGE |
|------|------|--------|-----------------|
| 2015 | 2 | 53.3% | 119.5% |
| 2014 | 2 | 53.1% | 118.5% |
| 2013 | 3 | 53.2% | 118.2% |
| 2009 | 1 | 58.4% | 124.3% |
| 2006 | 3 | 51.9% | 117.2% |

PERCENTAGE OF STATE & LOCAL TAX COLLECTIONS FROM LOCAL SOURCES, FY2015

| | | | | | |
|-----------|-------------------|--------------|----|----------------|-------|
| 1 | Alaska | 66.6% | 26 | Kansas | 38.3% |
| 2 | New Hampshire | 59.8% | 27 | Utah | 38.2% |
| 3 | New York | 54.7% | 28 | Iowa | 38.2% |
| 4 | Texas | 51.3% | 29 | Massachusetts | 37.3% |
| 5 | South Dakota | 49.2% | 30 | Wyoming | 37.1% |
| 6 | Colorado | 48.9% | 31 | Wisconsin | 36.7% |
| 7 | Louisiana | 47.4% | 32 | Nevada | 36.4% |
| 8 | New Jersey | 47.1% | 33 | Alabama | 36.1% |
| 9 | Nebraska | 46.9% | 34 | Oklahoma | 34.9% |
| 10 | FLORIDA | 46.8% | 35 | North Carolina | 34.1% |
| 11 | Missouri | 46.1% | 36 | California | 33.9% |
| 12 | Georgia | 45.1% | 37 | Michigan | 32.2% |
| 13 | Virginia | 45.0% | 38 | Montana | 31.9% |
| 14 | Ohio | 44.8% | 39 | Indiana | 31.5% |
| 15 | Illinois | 44.7% | 40 | Kentucky | 30.7% |
| 16 | Rhode Island | 44.1% | 41 | New Mexico | 30.6% |
| 17 | Maryland | 43.0% | 42 | Idaho | 30.0% |
| 18 | Pennsylvania | 43.0% | 43 | Mississippi | 28.0% |
| 19 | South Carolina | 42.6% | 44 | West Virginia | 26.3% |
| | US Average | 41.6% | 45 | Hawaii | 25.5% |
| 20 | Tennessee | 41.1% | 46 | Minnesota | 25.1% |
| 21 | Arizona | 40.7% | 47 | Delaware | 22.0% |
| 22 | Maine | 40.1% | 48 | Arkansas | 20.2% |
| 23 | Oregon | 39.8% | 49 | North Dakota | 17.4% |
| 24 | Washington | 39.6% | 50 | Vermont | 16.2% |
| 25 | Connecticut | 39.0% | | | |

Source: Florida TaxWatch from U.S. Department of Commerce data, April 2018. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

| | RANK | AMOUNT | % OF US AVERAGE |
|------|------|--------|-----------------|
| 2015 | 10 | 46.8% | 112.5% |
| 2014 | 9 | 46.5% | 111.2% |
| 2013 | 9 | 46.6% | 115.6% |
| 2009 | 3 | 53.2% | 120.6% |
| 2006 | 13 | 42.4% | 104.4% |

PERCENTAGE OF STATE & LOCAL REVENUE FROM NON-TAX SOURCES, FY2015

| | | | | | |
|----------|----------------|--------------|----|-------------------|--------------|
| 1 | Alaska | 65.1% | 27 | Georgia | 31.6% |
| 2 | South Carolina | 45.5% | 28 | Texas | 31.1% |
| 3 | Wyoming | 45.4% | | US Average | 30.8% |
| 4 | Alabama | 43.8% | 29 | Nebraska | 30.7% |
| 5 | New Mexico | 39.7% | 30 | Montana | 30.7% |
| 6 | Utah | 38.9% | 31 | Kentucky | 30.6% |
| 7 | FLORIDA | 38.7% | 32 | Wisconsin | 30.1% |
| 8 | Colorado | 38.5% | 33 | California | 29.8% |
| 9 | Oregon | 38.2% | 34 | Arkansas | 29.6% |
| 10 | Mississippi | 37.5% | 35 | Pennsylvania | 28.7% |
| 11 | Delaware | 37.4% | 36 | Arizona | 28.6% |
| 12 | Kansas | 37.0% | 37 | Rhode Island | 28.2% |
| 13 | Iowa | 36.8% | 38 | Hawaii | 28.1% |
| 14 | Oklahoma | 36.4% | 39 | Nevada | 27.6% |
| 15 | North Carolina | 36.3% | 40 | N. Hampshire | 27.4% |
| 16 | Indiana | 36.2% | 41 | Minnesota | 27.0% |
| 17 | Michigan | 35.8% | 42 | Vermont | 24.7% |
| 18 | West Virginia | 35.1% | 43 | North Dakota | 24.5% |
| 19 | Virginia | 34.7% | 44 | New York | 24.3% |
| 20 | Washington | 34.5% | 45 | Massachusetts | 24.1% |
| 21 | Tennessee | 34.2% | 46 | Maryland | 23.8% |
| 22 | Idaho | 33.5% | 47 | New Jersey | 22.7% |
| 23 | Missouri | 33.3% | 48 | Illinois | 22.0% |
| 24 | South Dakota | 32.8% | 49 | Maine | 21.6% |
| 25 | Ohio | 32.0% | 50 | Connecticut | 16.3% |
| 26 | Louisiana | 32.0% | | | |

Source: Florida TaxWatch from U.S. Department of Commerce data, April 2018. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

| | RANK | AMOUNT | % OF US AVERAGE |
|------|------|--------|-----------------|
| 2015 | 7 | 38.7% | 125.6% |
| 2014 | 7 | 39.3% | 127.6% |
| 2013 | 7 | 39.1% | 126.5% |
| 2009 | 10 | 37.6% | 116.4% |
| 2006 | 25 | 32.4% | 104.9% |

BUSINESS SHARE OF TOTAL STATE & LOCAL TAX COLLECTIONS, FY2016

| | | | | | |
|-----------|----------------|--------------|----|-------------------|--------------|
| 1 | Wyoming | 73.3% | 27 | Kentucky | 44.6% |
| 2 | North Dakota | 69.3% | 28 | Iowa | 44.3% |
| 3 | Alaska | 62.6% | | US Average | 43.9% |
| 4 | Texas | 61.5% | 29 | Georgia | 43.1% |
| 5 | South Dakota | 59.2% | 30 | Pennsylvania | 42.4% |
| 6 | Delaware | 58.4% | 31 | Indiana | 41.8% |
| 7 | Washington | 57.6% | 32 | New Jersey | 41.5% |
| 8 | New Mexico | 54.8% | 33 | Utah | 41.5% |
| 9 | Tennessee | 53.8% | 34 | New York | 41.1% |
| 10 | Nevada | 52.3% | 35 | Rhode Island | 41.0% |
| 11 | Vermont | 51.8% | 36 | Idaho | 40.7% |
| 12 | FLORIDA | 51.7% | 37 | Virginia | 40.6% |
| 13 | Mississippi | 51.5% | 38 | Ohio | 40.4% |
| 14 | Arizona | 49.6% | 39 | Arkansas | 40.3% |
| 15 | Nebraska | 49.6% | 40 | Wisconsin | 40.1% |
| 16 | West Virginia | 49.6% | 41 | Hawaii | 39.6% |
| 17 | Oklahoma | 48.9% | 42 | Missouri | 39.5% |
| 18 | Montana | 48.4% | 43 | Massachusetts | 39.1% |
| 19 | Louisiana | 48.0% | 44 | California | 38.9% |
| 20 | Maine | 47.5% | 45 | Minnesota | 38.9% |
| 21 | N. Hampshire | 47.3% | 46 | North Carolina | 38.2% |
| 22 | South Carolina | 47.1% | 47 | Oregon | 37.3% |
| 23 | Kansas | 46.6% | 48 | Michigan | 35.0% |
| 24 | Colorado | 46.0% | 49 | Maryland | 31.7% |
| 25 | Illinois | 45.2% | 50 | Connecticut | 30.0% |
| 26 | Alabama | 45.0% | | | |

Source: Ernst & Young, LLP and the Council on State Taxation, August 2017. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

| | RANK | AMOUNT | % OF US AVERAGE |
|------|------|--------|-----------------|
| 2016 | 12 | 51.7% | 117.8% |
| 2015 | 13 | 51.6% | 117.0% |
| 2014 | 11 | 52.6% | 116.9% |
| 2013 | 10 | 53.3% | 118.7% |
| 2012 | 8 | 54.0% | 119.5% |

STATE & LOCAL CELL PHONE TAX RATES JULY 1, 2017

| | | | | | |
|-----------|---------------------|---------------|----|----------------|--------|
| 1 | Washington | 19.24% | 26 | Georgia | 10.74% |
| 2 | Nebraska | 18.75% | 27 | Alabama | 10.22% |
| 3 | New York | 18.30% | 28 | Minnesota | 10.11% |
| 4 | Illinois | 18.25% | 29 | Louisiana | 9.64% |
| 5 | Pennsylvania | 15.98% | 30 | Mississippi | 9.41% |
| 6 | Alaska | 15.53% | 31 | Wisconsin | 9.21% |
| 7 | Rhode Island | 15.04% | 32 | New Jersey | 9.04% |
| 8 | Arkansas | 14.81% | 33 | Iowa | 8.98% |
| 9 | Missouri | 14.79% | 34 | Maine | 8.85% |
| 10 | FLORIDA | 14.76% | 35 | N. Hampshire | 8.81% |
| 11 | Kansas | 14.33% | 36 | North Carolina | 8.69% |
| 12 | South Dakota | 13.97% | 37 | Massachusetts | 8.66% |
| 13 | Utah | 13.75% | 38 | Vermont | 8.50% |
| 14 | Maryland | 13.35% | 39 | Ohio | 8.48% |
| 15 | California | 12.82% | 40 | Michigan | 8.09% |
| 16 | North Dakota | 12.61% | 41 | West Virginia | 8.05% |
| 17 | Arizona | 12.53% | 42 | Wyoming | 7.90% |
| 18 | New Mexico | 12.51% | 43 | Connecticut | 7.75% |
| 19 | South Carolina | 12.30% | 44 | Hawaii | 7.63% |
| 20 | Tennessee | 12.30% | 45 | Virginia | 6.81% |
| | U.S. Average | 12.11% | 46 | Delaware | 6.45% |
| 21 | Colorado | 12.06% | 47 | Montana | 6.40% |
| 22 | Texas | 11.68% | 48 | Idaho | 2.41% |
| 23 | Oklahoma | 11.61% | 49 | Nevada | 2.35% |
| 24 | Indiana | 11.46% | 50 | Oregon | 1.98% |
| 25 | Kentucky | 10.92% | | | |

The local tax rate is calculated as the average of the tax in the largest city and the capital city. Includes E911 fees. Does not include federal tax of 6.64%.

Source: Tax Foundation, November 2017. Based on methodology from the Council on State Taxation.

Some rankings appear to be equal due to rounding.

STATE & LOCAL
TAXES & REVENUES

7

STATE TAXES & REVENUES

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LOCAL TAXES & REVENUES

39

PER CAPITA STATE OWN SOURCE* REVENUE FY2016

| | | | | | |
|----|---------------|---------|-----------|-------------------|----------------|
| 1 | Hawaii | \$6,988 | | US Average | \$4,049 |
| 2 | North Dakota | \$6,697 | 27 | Wyoming | \$3,956 |
| 3 | Alaska | \$6,455 | 28 | Illinois | \$3,781 |
| 4 | Utah | \$6,383 | 29 | Kentucky | \$3,758 |
| 5 | Delaware | \$6,043 | 30 | Ohio | \$3,720 |
| 6 | Massachusetts | \$5,625 | 31 | Nebraska | \$3,666 |
| 7 | Minnesota | \$5,431 | 32 | Mississippi | \$3,569 |
| 8 | New York | \$5,426 | 33 | Indiana | \$3,506 |
| 9 | Connecticut | \$5,250 | 34 | Oklahoma | \$3,495 |
| 10 | Wisconsin | \$5,034 | 35 | North Carolina | \$3,486 |
| 11 | California | \$4,815 | 36 | Montana | \$3,456 |
| 12 | New Jersey | \$4,792 | 37 | Colorado | \$3,432 |
| 13 | Rhode Island | \$4,648 | 38 | South Carolina | \$3,376 |
| 14 | Iowa | \$4,618 | 39 | New Hampshire | \$3,293 |
| 15 | New Mexico | \$4,562 | 40 | Alabama | \$3,269 |
| 16 | Maryland | \$4,469 | 41 | Idaho | \$3,263 |
| 17 | Oregon | \$4,463 | 42 | South Dakota | \$3,235 |
| 18 | West Virginia | \$4,392 | 43 | Nevada | \$3,210 |
| 19 | Washington | \$4,361 | 44 | Louisiana | \$2,939 |
| 20 | Kansas | \$4,346 | 45 | Missouri | \$2,937 |
| 21 | Arkansas | \$4,331 | 46 | Arizona | \$2,926 |
| 22 | Vermont | \$4,195 | 47 | Texas | \$2,856 |
| 23 | Pennsylvania | \$4,183 | 48 | Georgia | \$2,701 |
| 24 | Virginia | \$4,146 | 49 | Tennessee | \$2,681 |
| 25 | Maine | \$4,088 | 50 | FLORIDA | \$2,584 |
| 26 | Michigan | \$4,064 | | | |

Source: Florida TaxWatch from U.S. Department of Commerce data, April 2018. Some rankings appear to be equal due to rounding.

* For definition of “Own Source Revenue” see p. 5.

FLORIDA HISTORY

| | RANK | AMOUNT | % OF US AVERAGE |
|------|------|---------|-----------------|
| 2016 | 50 | \$2,584 | 63.8% |
| 2015 | 48 | \$2,650 | 67.8% |
| 2014 | 48 | \$2,585 | 69.0% |
| 2009 | 46 | \$2,463 | 75.3% |
| 2006 | 41 | \$2,736 | 83.9% |

PER CAPITA STATE TAX COLLECTIONS FY2016

| | | | | | |
|----|-------------------|----------------|-----------|----------------|----------------|
| 1 | Vermont | \$4,946 | 26 | Nebraska | \$2,692 |
| 2 | North Dakota | \$4,911 | 27 | Kentucky | \$2,659 |
| 3 | Hawaii | \$4,847 | 28 | Indiana | \$2,656 |
| 4 | Minnesota | \$4,576 | 29 | New Mexico | \$2,621 |
| 5 | Connecticut | \$4,246 | 30 | North Carolina | \$2,594 |
| 6 | New York | \$4,103 | 31 | Mississippi | \$2,566 |
| 7 | Massachusetts | \$4,007 | 32 | Montana | \$2,543 |
| 8 | California | \$3,964 | 33 | Virginia | \$2,529 |
| 9 | Delaware | \$3,714 | 34 | Idaho | \$2,529 |
| 10 | New Jersey | \$3,517 | 35 | Ohio | \$2,471 |
| 11 | Maryland | \$3,475 | 36 | Utah | \$2,350 |
| 12 | Wyoming | \$3,268 | 37 | Colorado | \$2,333 |
| 13 | Arkansas | \$3,170 | 38 | Oklahoma | \$2,170 |
| 14 | Maine | \$3,108 | 39 | Arizona | \$2,141 |
| 15 | Rhode Island | \$3,090 | 40 | Georgia | \$2,092 |
| 16 | Washington | \$3,087 | 41 | Alabama | \$2,043 |
| 17 | Iowa | \$3,059 | 42 | South Dakota | \$2,037 |
| 18 | Wisconsin | \$3,054 | 43 | Tennessee | \$2,022 |
| 19 | Pennsylvania | \$2,924 | 44 | Missouri | \$2,013 |
| | US Average | \$2,863 | 45 | Louisiana | \$1,990 |
| 20 | Illinois | \$2,851 | 46 | New Hampshire | \$1,983 |
| 21 | West Virginia | \$2,796 | 47 | South Carolina | \$1,939 |
| 22 | Kansas | \$2,772 | 48 | Texas | \$1,883 |
| 23 | Michigan | \$2,764 | 49 | FLORIDA | \$1,839 |
| 24 | Nevada | \$2,757 | 50 | Alaska | \$1,409 |
| 25 | Oregon | \$2,726 | | | |

Source: Florida TaxWatch from U.S. Department of Commerce data, April 2018. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

| | RANK | AMOUNT | % OF US AVERAGE |
|------|------|---------|-----------------|
| 2016 | 49 | \$1,839 | 64.2% |
| 2015 | 49 | \$1,855 | 65.1% |
| 2014 | 49 | \$1,792 | 65.8% |
| 2009 | 41 | \$1,729 | 74.3% |
| 2006 | 31 | \$2,219 | 92.3% |

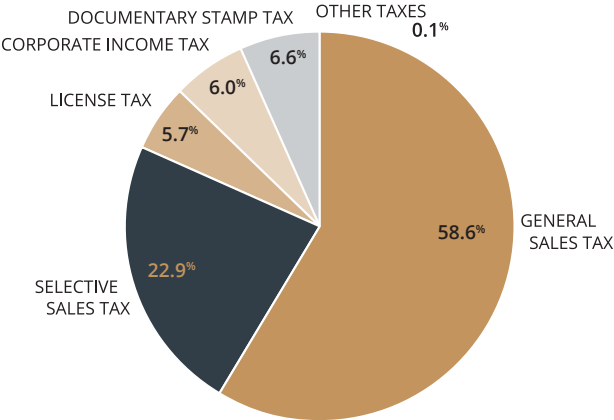
GROWTH IN STATE TAX COLLECTIONS FY2006 TO FY2016

| | | | | | |
|----|-------------------|--------------|-----------|----------------|--------------|
| 1 | North Dakota | 128.7% | 26 | North Carolina | 27.2% |
| 2 | Iowa | 56.2% | 27 | N. Hampshire | 27.0% |
| 3 | Colorado | 49.9% | 28 | Georgia | 26.0% |
| 4 | South Dakota | 47.0% | 29 | Connecticut | 25.7% |
| 5 | Oregon | 45.5% | 30 | Tennessee | 25.6% |
| 6 | Minnesota | 45.3% | 31 | Montana | 23.6% |
| 7 | Maryland | 43.6% | 32 | Delaware | 23.1% |
| 8 | Texas | 42.5% | 33 | South Carolina | 23.1% |
| 9 | New York | 41.7% | 34 | Virginia | 22.7% |
| 10 | Hawaii | 40.7% | 35 | Kentucky | 21.3% |
| 11 | Massachusetts | 40.5% | 36 | Missouri | 20.3% |
| 12 | California | 39.4% | 37 | New Jersey | 20.1% |
| 13 | Washington | 35.8% | 38 | Rhode Island | 19.1% |
| 14 | Arkansas | 34.7% | 39 | Alabama | 16.3% |
| 15 | Idaho | 33.9% | 40 | Michigan | 15.7% |
| 16 | Illinois | 30.6% | 41 | Maine | 14.8% |
| 17 | Nevada | 30.4% | 42 | Ohio | 12.9% |
| 18 | Utah | 29.7% | 43 | West Virginia | 12.8% |
| 19 | Nebraska | 29.2% | 44 | Arizona | 9.9% |
| 20 | Indiana | 29.1% | 45 | Oklahoma | 8.6% |
| 21 | Pennsylvania | 28.7% | 46 | New Mexico | 6.9% |
| | US Average | 28.6% | 47 | Louisiana | -4.5% |
| 22 | Kansas | 28.4% | 48 | FLORIDA | -6.2% |
| 23 | Vermont | 28.2% | 49 | Wyoming | -9.8% |
| 24 | Mississippi | 27.9% | 50 | Alaska | -58.1% |
| 25 | Wisconsin | 27.6% | | | |

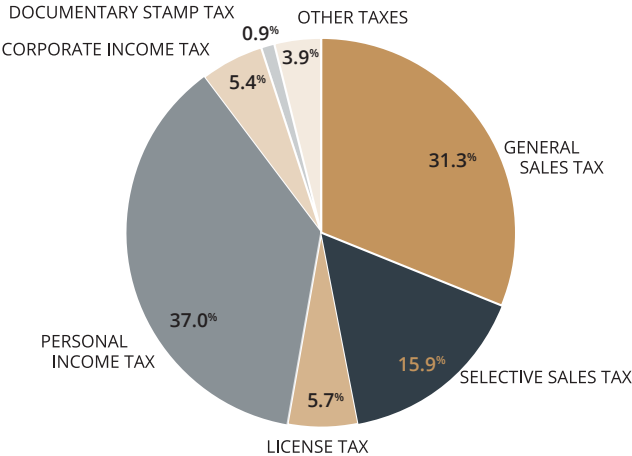
Source: Florida TaxWatch from U.S. Department of Commerce data, April 2018. Some rankings appear to be equal due to rounding.

PERCENTAGE OF STATE TAX
COLLECTIONS BY SOURCE, FY2016

FLORIDA



UNITED STATES*



Source: Florida TaxWatch from U.S. Department of Commerce data, April 2018. Figures may not add to 100% due to rounding.

* All-state averages include Florida.

PER CAPITA STATE TRANSACTION TAX COLLECTIONS
FY2016

| | | | | | |
|----|---------------|---------|----|----------------|---------|
| 1 | Hawaii | \$3,023 | 26 | California | \$1,363 |
| 2 | Washington | \$2,444 | 27 | Wisconsin | \$1,339 |
| 3 | Nevada | \$2,181 | 28 | Michigan | \$1,334 |
| 4 | North Dakota | \$1,982 | 29 | Massachusetts | \$1,275 |
| 5 | Minnesota | \$1,839 | 30 | Idaho | \$1,274 |
| 6 | Connecticut | \$1,713 | 31 | Arizona | \$1,266 |
| 7 | South Dakota | \$1,679 | 32 | Kentucky | \$1,265 |
| 8 | Texas | \$1,675 | 33 | Illinois | \$1,265 |
| 9 | Vermont | \$1,653 | 34 | New York | \$1,250 |
| 10 | Indiana | \$1,602 | 35 | Nebraska | \$1,243 |
| 11 | Mississippi | \$1,600 | 36 | Louisiana | \$1,144 |
| 12 | Rhode Island | \$1,576 | 37 | North Carolina | \$1,104 |
| 13 | Ohio | \$1,570 | 38 | Alabama | \$1,052 |
| 14 | Maine | \$1,564 | 39 | Utah | \$1,006 |
| 15 | Arkansas | \$1,539 | 40 | Oklahoma | \$966 |
| 16 | Pennsylvania | \$1,508 | 41 | South Carolina | \$938 |
| 17 | Kansas | \$1,488 | 42 | Colorado | \$893 |
| 18 | FLORIDA | \$1,487 | 43 | Missouri | \$872 |
| 19 | Maryland | \$1,487 | 44 | Virginia | \$821 |
| 20 | Iowa | \$1,469 | 45 | Georgia | \$820 |
| 21 | New Jersey | \$1,469 | 46 | New Hampshire | \$738 |
| 22 | Tennessee | \$1,466 | 47 | Delaware | \$569 |
| 23 | New Mexico | \$1,406 | 48 | Montana | \$544 |
| 24 | Wyoming | \$1,401 | 49 | Oregon | \$378 |
| 25 | West Virginia | \$1,399 | 50 | Alaska | \$353 |
| | US Average | \$1,365 | | | |

Source: Florida TaxWatch from U.S. Department of Commerce data, April 2018. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

| | RANK | AMOUNT | % OF US AVERAGE |
|------|------|---------|-----------------|
| 2016 | 18 | \$1,487 | 108.9% |
| 2015 | 14 | \$1,512 | 112.3% |
| 2014 | 14 | \$1,471 | 113.6% |
| 2009 | 7 | \$1,455 | 130.2% |
| 2006 | 4 | \$1,687 | 148.8% |

PER CAPITA STATE GENERAL SALES TAX COLLECTIONS
FY2016

| | | | | | |
|-----------|----------------|----------------|----|-------------------|--------------|
| 1 | Hawaii | \$2,246 | | US Average | \$899 |
| 2 | Washington | \$1,879 | 27 | Massachusetts | \$894 |
| 3 | Nevada | \$1,465 | 28 | Wisconsin | \$877 |
| 4 | North Dakota | \$1,347 | 29 | Pennsylvania | \$799 |
| 5 | Texas | \$1,161 | 30 | Kentucky | \$782 |
| 6 | South Dakota | \$1,129 | 31 | Maryland | \$749 |
| 7 | Kansas | \$1,115 | 32 | North Carolina | \$712 |
| 8 | Arkansas | \$1,111 | 33 | Illinois | \$706 |
| 9 | Mississippi | \$1,105 | 34 | West Virginia | \$702 |
| 10 | Indiana | \$1,103 | 35 | Utah | \$691 |
| 11 | Wyoming | \$1,096 | 36 | New York | \$683 |
| 12 | FLORIDA | \$1,089 | 37 | Louisiana | \$681 |
| 13 | Tennessee | \$1,058 | 38 | South Carolina | \$663 |
| 14 | Ohio | \$1,053 | 39 | Oklahoma | \$632 |
| 15 | Connecticut | \$1,045 | 40 | Vermont | \$595 |
| 16 | New Jersey | \$1,033 | 41 | Missouri | \$581 |
| 17 | Maine | \$1,023 | 42 | Alabama | \$535 |
| 18 | Minnesota | \$1,014 | 43 | Georgia | \$534 |
| 19 | Iowa | \$1,012 | 44 | Colorado | \$518 |
| 20 | New Mexico | \$1,001 | 45 | Virginia | \$469 |
| 21 | California | \$1,001 | | Alaska | NoTax |
| 22 | Arizona | \$972 | | Delaware | NoTax |
| 23 | Nebraska | \$938 | | Montana | NoTax |
| 24 | Idaho | \$937 | | New Hampshire | NoTax |
| 25 | Michigan | \$923 | | Oregon | NoTax |
| 26 | Rhode Island | \$921 | | | |

Source: Florida TaxWatch from U.S. Department of Commerce data, April 2018. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

| | RANK | AMOUNT | % OF US AVERAGE |
|------|------|---------|-----------------|
| 2016 | 12 | \$1,089 | 121.1% |
| 2015 | 11 | \$1,086 | 121.6% |
| 2014 | 9 | \$1,088 | 127.4% |
| 2009 | 4 | \$1,037 | 140.1% |
| 2006 | 4 | \$1,261 | 163.7% |

PER CAPITA STATE SELECTIVE SALES TAX COLLECTIONS, FY2016

| | | | | | |
|----|-------------------|--------------|-----------|----------------|--------------|
| 1 | Vermont | \$1,058 | 26 | Wisconsin | \$462 |
| 2 | Minnesota | \$824 | 27 | Iowa | \$457 |
| 3 | Hawaii | \$777 | 28 | New Jersey | \$435 |
| 4 | Maryland | \$738 | 29 | Arkansas | \$428 |
| 5 | N. Hampshire | \$738 | 30 | Michigan | \$411 |
| 6 | Nevada | \$715 | 31 | Tennessee | \$408 |
| 7 | Pennsylvania | \$709 | 32 | New Mexico | \$405 |
| 8 | West Virginia | \$698 | 33 | FLORIDA | \$398 |
| 9 | Connecticut | \$668 | 34 | North Carolina | \$392 |
| 10 | Rhode Island | \$655 | 35 | Massachusetts | \$381 |
| 11 | North Dakota | \$635 | 36 | Oregon | \$378 |
| 12 | Delaware | \$569 | 37 | Colorado | \$375 |
| 13 | New York | \$568 | 38 | Kansas | \$373 |
| 14 | Washington | \$565 | 39 | California | \$362 |
| 15 | Illinois | \$559 | 40 | Alaska | \$353 |
| 16 | South Dakota | \$549 | 41 | Virginia | \$352 |
| 17 | Montana | \$544 | 42 | Idaho | \$337 |
| 18 | Maine | \$541 | 43 | Oklahoma | \$334 |
| 19 | Ohio | \$517 | 44 | Utah | \$315 |
| 20 | Alabama | \$517 | 45 | Wyoming | \$305 |
| 21 | Texas | \$514 | 46 | Nebraska | \$305 |
| 22 | Indiana | \$499 | 47 | Arizona | \$295 |
| 23 | Mississippi | \$496 | 48 | Missouri | \$290 |
| 24 | Kentucky | \$483 | 49 | Georgia | \$286 |
| | US Average | \$465 | 50 | South Carolina | \$275 |
| 25 | Louisiana | \$463 | | | |

Source: Florida TaxWatch from U.S. Department of Commerce data, April 2018. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

| | RANK | AMOUNT | % OF US AVERAGE |
|------|------|--------|-----------------|
| 2016 | 33 | \$398 | 85.6% |
| 2015 | 28 | \$425 | 93.8% |
| 2014 | 32 | \$383 | 86.8% |
| 2009 | 22 | \$418 | 110.6% |
| 2006 | 19 | \$426 | 117.1% |

PER CAPITA STATE PERSONAL INCOME TAX COLLECTIONS, FY2016

| | | | | | |
|----|-------------------|----------------|----|----------------|---------------|
| 1 | New York | \$2,346 | 26 | Kentucky | \$967 |
| 2 | Massachusetts | \$2,119 | 27 | Michigan | \$937 |
| 3 | Connecticut | \$2,105 | 28 | Pennsylvania | \$933 |
| 4 | California | \$2,062 | 29 | Arkansas | \$933 |
| 5 | Minnesota | \$1,950 | 30 | Idaho | \$914 |
| 6 | Oregon | \$1,898 | 31 | Indiana | \$788 |
| 7 | New Jersey | \$1,489 | 32 | South Carolina | \$785 |
| 8 | Hawaii | \$1,482 | 33 | Kansas | \$768 |
| 9 | Virginia | \$1,459 | 34 | Oklahoma | \$766 |
| 10 | Maryland | \$1,417 | 35 | Alabama | \$719 |
| 11 | Wisconsin | \$1,298 | 36 | Ohio | \$703 |
| 12 | North Carolina | \$1,192 | 37 | New Mexico | \$677 |
| 13 | Colorado | \$1,182 | 38 | Louisiana | \$613 |
| 14 | Nebraska | \$1,181 | 39 | Mississippi | \$603 |
| 15 | Delaware | \$1,173 | 40 | Arizona | \$579 |
| 16 | Vermont | \$1,170 | 41 | North Dakota | \$465 |
| 17 | Rhode Island | \$1,170 | 42 | N. Hampshire | \$66 |
| 18 | Maine | \$1,168 | 43 | Tennessee | \$49 |
| 19 | Montana | \$1,143 | | Alaska | No Tax |
| 20 | Iowa | \$1,137 | | FLORIDA | NO TAX |
| 21 | Utah | \$1,119 | | Nevada | No Tax |
| 22 | Illinois | \$1,075 | | South Dakota | No Tax |
| | US Average | \$1,069 | | Texas | No Tax |
| 23 | Georgia | \$1,018 | | Washington | No Tax |
| 24 | West Virginia | \$1,006 | | Wyoming | No Tax |
| 25 | Missouri | \$990 | | | |

Source: Florida TaxWatch from U.S. Department of Commerce data, April 2018. Some rankings appear to be equal due to rounding.

PER CAPITA STATE CORPORATE INCOME TAX COLLECTIONS, FY2016

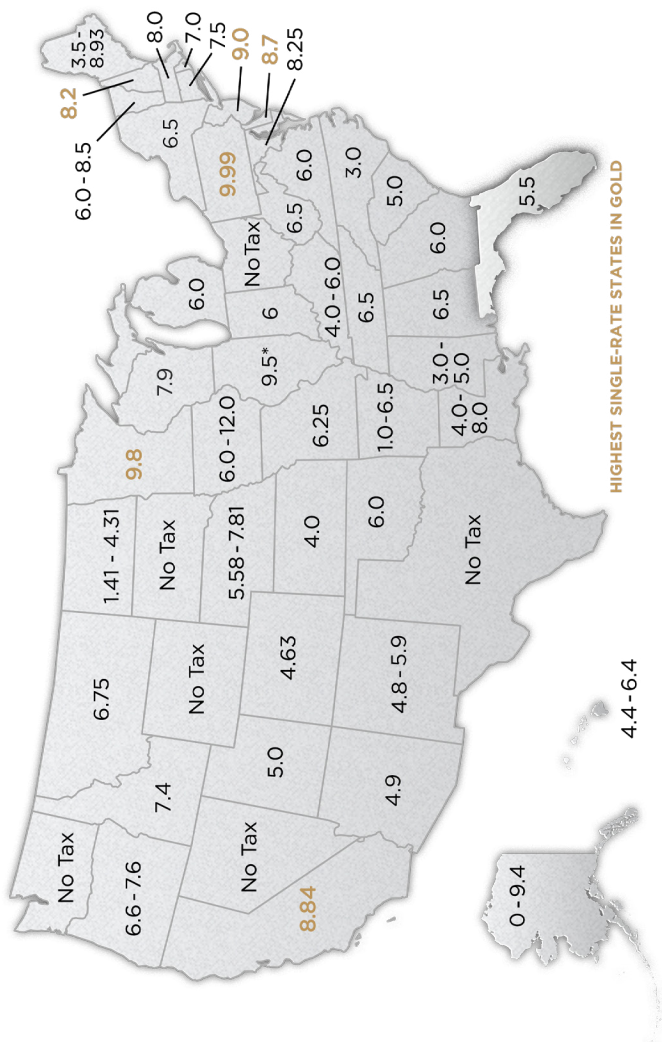
| | | | | | |
|----|-------------------|--------------|-----------|----------------|--------------|
| 1 | N. Hampshire | \$525 | 26 | Montana | \$115 |
| 2 | Massachusetts | \$343 | 27 | Colorado | \$114 |
| 3 | Delaware | \$335 | 28 | Idaho | \$114 |
| 4 | Alaska | \$287 | 29 | FLORIDA | \$111 |
| 5 | Minnesota | \$275 | 30 | Utah | \$111 |
| 6 | Illinois | \$262 | 31 | North Carolina | \$106 |
| 7 | California | \$253 | 32 | Maine | \$103 |
| 8 | New Jersey | \$249 | 33 | Georgia | \$96 |
| 9 | Tennessee | \$232 | 34 | Michigan | \$90 |
| 10 | New York | \$211 | 35 | Virginia | \$90 |
| 11 | Connecticut | \$200 | 36 | South Carolina | \$89 |
| 12 | Pennsylvania | \$192 | 37 | Oklahoma | \$84 |
| 13 | Maryland | \$188 | 38 | Arizona | \$83 |
| 14 | Wisconsin | \$171 | 39 | West Virginia | \$79 |
| 15 | Nebraska | \$162 | 40 | Alabama | \$78 |
| 16 | Vermont | \$158 | 41 | Hawaii | \$76 |
| 17 | Indiana | \$156 | 42 | New Mexico | \$55 |
| 18 | Mississippi | \$155 | 43 | Missouri | \$54 |
| 19 | Arkansas | \$151 | 44 | South Dakota | \$38 |
| 20 | Oregon | \$151 | 45 | Louisiana | \$37 |
| | US Average | \$144 | 46 | Ohio | \$3 |
| 21 | Kentucky | \$137 | | Nevada | No Tax |
| 22 | Rhode Island | \$137 | | Texas | No Tax |
| 23 | North Dakota | \$136 | | Washington | No Tax |
| 24 | Kansas | \$135 | | Wyoming | No Tax |
| 25 | Iowa | \$121 | | | |

Source: Florida TaxWatch from U.S. Department of Commerce data, April 2018. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

| | RANK | AMOUNT | % OF US AVERAGE |
|------|------|--------|-----------------|
| 2016 | 34 | \$111 | 77.2% |
| 2015 | 34 | \$112 | 73.7% |
| 2014 | 34 | \$103 | 70.5% |
| 2009 | 28 | \$99 | 77.3% |
| 2006 | 31 | \$133 | 83.5% |

STATE CORPORATE INCOME TAX RATES JANUARY 2018



Source: National Federation of Tax Administrators, Tax Foundation, and Florida TaxWatch, April 2018.

* Illinois rate will decrease to 5.75% on July 1, 2018.

Nevada, Ohio, Texas, and Washington do not levy a corporate income tax but do levy a gross receipts tax. Delaware and Virginia levy both a corporate income tax and a gross receipts tax.

PER CAPITA STATE LICENSE TAX COLLECTIONS, FY2016

| | | | | | |
|----|----------------|---------|-----------|-------------------|--------------|
| 1 | Delaware | \$1,532 | 27 | Massachusetts | \$165 |
| 2 | South Dakota | \$313 | 28 | New Mexico | \$164 |
| 3 | Montana | \$309 | 29 | Alaska | \$163 |
| 4 | Iowa | \$296 | | US Average | \$162 |
| 5 | North Dakota | \$270 | 30 | Maryland | \$147 |
| 6 | Wyoming | \$268 | 31 | Kansas | \$136 |
| 7 | Oklahoma | \$266 | 32 | Arkansas | \$133 |
| 8 | Minnesota | \$259 | 33 | Colorado | \$128 |
| 9 | Oregon | \$259 | 34 | Connecticut | \$127 |
| 10 | N. Hampshire | \$247 | 35 | Texas | \$123 |
| 11 | Tennessee | \$229 | 36 | Rhode Island | \$114 |
| 12 | Idaho | \$224 | 37 | Kentucky | \$114 |
| 13 | Nevada | \$224 | 38 | FLORIDA | \$110 |
| 14 | California | \$218 | 39 | Indiana | \$108 |
| 15 | Illinois | \$214 | 40 | Alabama | \$105 |
| 16 | Maine | \$205 | 41 | South Carolina | \$101 |
| 17 | Washington | \$202 | 42 | Virginia | \$98 |
| 18 | Wisconsin | \$200 | 43 | Nebraska | \$97 |
| 19 | Ohio | \$191 | 44 | Utah | \$96 |
| 20 | Vermont | \$188 | 45 | New York | \$91 |
| 21 | Mississippi | \$185 | 46 | Missouri | \$90 |
| 22 | North Carolina | \$185 | 47 | Louisiana | \$86 |
| 23 | Hawaii | \$184 | 48 | Arizona | \$70 |
| 24 | Pennsylvania | \$169 | 49 | West Virginia | \$70 |
| 25 | Michigan | \$167 | 50 | Georgia | \$65 |
| 26 | New Jersey | \$167 | | | |

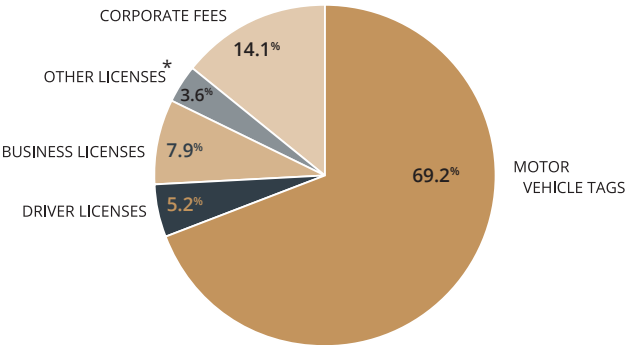
Source: Florida TaxWatch from U.S. Department of Commerce data, April 2018. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

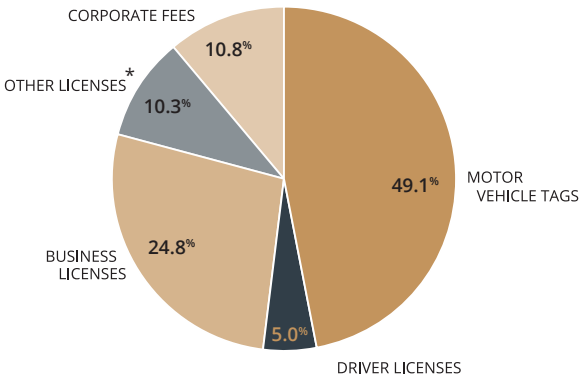
| | RANK | AMOUNT | % OF US AVERAGE |
|------|------|--------|-----------------|
| 2016 | 38 | \$110 | 67.9% |
| 2015 | 39 | \$107 | 65.6% |
| 2014 | 37 | \$108 | 67.1% |
| 2009 | 42 | \$98 | 61.3% |
| 2006 | 37 | \$105 | 69.6% |

PERCENTAGE OF TOTAL LICENSE TAXES BY SOURCE
FY2016

FLORIDA



UNITED STATES**



Source: Florida TaxWatch from U.S. Department of Commerce data, April 2018. Figures may not add to 100% due to rounding.

* “Other” license category includes hunting & fishing, alcoholic beverage, utilities, and amusement licenses.

** All-state averages include Florida.

PER CAPITA DOCUMENTARY STAMP & STOCK TRANSFER TAX COLLECTIONS, FY2016

| | | | | | |
|----------|-------------------|-----------------|----|---------------|--------|
| 1 | Washington | \$130.95 | 26 | Iowa | \$6.66 |
| 2 | FLORIDA | \$130.10 | 27 | Illinois | \$5.99 |
| 3 | N. Hampshire | \$101.28 | 28 | West Virginia | \$5.80 |
| 4 | Delaware | \$94.40 | 29 | Oklahoma | \$4.57 |
| 5 | New York | \$65.56 | 30 | Arizona | \$2.53 |
| 6 | New Jersey | \$57.27 | 31 | Missouri | \$1.99 |
| 7 | Vermont | \$57.10 | 32 | Kentucky | \$0.73 |
| 8 | Connecticut | \$46.54 | 33 | Oregon | \$0.59 |
| 9 | Hawaii | \$46.30 | 34 | South Dakota | \$0.23 |
| 10 | Massachusetts | \$45.15 | 35 | Georgia | \$0.01 |
| 11 | Pennsylvania | \$43.99 | | Alaska | No Tax |
| 12 | Virginia | \$43.95 | | California | No Tax |
| 13 | Minnesota | \$41.15 | | Colorado | No Tax |
| 14 | Maryland | \$33.41 | | Idaho | No Tax |
| 15 | Tennessee | \$33.11 | | Indiana | No Tax |
| 16 | Nevada | \$28.06 | | Kansas | No Tax |
| 17 | Michigan | \$27.92 | | Louisiana | No Tax |
| | US Average | \$27.02 | | Mississippi | No Tax |
| 18 | Maine | \$21.31 | | Montana | No Tax |
| 19 | Rhode Island | \$19.93 | | New Mexico | No Tax |
| 20 | South Carolina | \$18.00 | | North Dakota | No Tax |
| 21 | Arkansas | \$13.03 | | Ohio | No Tax |
| 22 | Wisconsin | \$11.30 | | Texas | No Tax |
| 23 | Alabama | \$9.01 | | Utah | No Tax |
| 24 | Nebraska | \$7.52 | | Wyoming | No Tax |
| 25 | North Carolina | \$6.68 | | | |

Source: Florida TaxWatch from U.S. Department of Commerce data, April 2018. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

| | RANK | AMOUNT | % OF US AVERAGE |
|------|------|--------|-----------------|
| 2016 | 2 | \$130 | 481.5% |
| 2015 | 1 | \$123 | 502.7% |
| 2014 | 1 | \$107 | 509.5% |
| 2009 | 1 | \$72 | 444.4% |
| 2006 | 1 | \$276 | 690.3% |

STATE CIGARETTE TAX RATES CENTS PER PACK, JANUARY 2018

| | | | | | |
|----|------------------------|--------------|-----------|----------------|--------------|
| 1 | New York | 435 | 26 | South Dakota | 153 |
| 1 | Connecticut | 435 | 27 | Texas | 141 |
| 3 | Rhode Island | 425 | 28 | Iowa | 136 |
| 4 | Massachusetts | 351 | 29 | FLORIDA | 133.9 |
| 5 | Hawaii | 320 | 30 | Oregon | 133 |
| 6 | Vermont | 308 | 31 | Kansas | 129 |
| 7 | Minnesota ¹ | 304 | 32 | West Virginia | 120 |
| 8 | Washington | 302.5 | 33 | Arkansas | 115 |
| 9 | California | 287 | 34 | Louisiana | 108 |
| 10 | New Jersey | 270 | 35 | Oklahoma | 103 |
| 11 | Pennsylvania | 260 | 36 | Indiana | 99.5 |
| 12 | Wisconsin | 252 | 37 | Colorado | 84 |
| 13 | Delaware | 210 | 38 | Mississippi | 68 |
| 14 | Alaska | 200 | 39 | Alabama | 67.5 |
| 14 | Arizona | 200 | 40 | Nebraska | 64 |
| 14 | Maine | 200 | 41 | Tennessee | 62 |
| 14 | Maryland | 200 | 42 | Kentucky | 60 |
| 14 | Michigan | 200 | 42 | Wyoming | 60 |
| 19 | Illinois | 198 | 44 | Idaho | 57 |
| 20 | Nevada | 180 | 44 | South Carolina | 57 |
| 21 | N. Hampshire | 178 | 46 | North Carolina | 45 |
| 22 | Montana | 170 | 47 | North Dakota | 44 |
| 22 | Utah | 170 | 48 | Georgia | 37 |
| 24 | New Mexico | 166 | 49 | Virginia | 30 |
| 25 | Ohio | 160 | 50 | Missouri | 17 |
| | U. S. Median | 153.0 | | | |

Alabama, Illinois, Missouri, New York City, Tennessee, and Virginia have some local cigarette taxes

(1) also imposes a cigarette sales tax of 57.4 cents

Tax rates based on a standard 20 cigarette pack.

Source: Florida TaxWatch from Federation of Tax Administrators data, February 2017.

STATE TAX RATES ON BEER DOLLARS PER GALLON, JANUARY 2018

| | | | | | |
|-----------|-------------------------|---------------|----|---------------------------|--------|
| 1 | Tennessee ² | \$1.29 | 24 | Delaware | \$0.26 |
| 2 | Alaska | \$1.07 | 27 | Illinois | \$0.23 |
| 3 | Alabama ⁴ | \$1.05 | 28 | Connecticut | \$0.23 |
| 4 | Georgia ⁴ | \$1.01 | 29 | Michigan | \$0.20 |
| 5 | Hawaii | \$0.93 | 29 | California | \$0.20 |
| 6 | Kentucky ² | \$0.85 | 29 | Texas | \$0.20 |
| 7 | South Carolina | \$0.77 | 32 | Iowa | \$0.19 |
| 8 | North Carolina | \$0.62 | 33 | Kansas | \$0.18 |
| 9 | Maryland ³ | \$0.53 | 33 | Ohio | \$0.18 |
| 10 | Minnesota ³ | \$0.49 | 33 | West Virginia | \$0.18 |
| 11 | FLORIDA | \$0.48 | 36 | Arizona | \$0.16 |
| 12 | Mississippi | \$0.43 | 36 | Nevada | \$0.16 |
| 13 | Utah | \$0.41 | 38 | Idaho | \$0.15 |
| 13 | New Mexico | \$0.41 | 39 | New York | \$0.14 |
| 15 | Oklahoma | \$0.40 | 39 | Montana | \$0.14 |
| 15 | Louisiana | \$0.40 | 41 | New Jersey | \$0.12 |
| 17 | North Dakota | \$0.39 | 41 | Rhode Island ¹ | \$0.12 |
| 18 | Maine | \$0.35 | 41 | Indiana | \$0.12 |
| 19 | Arkansas ^{1,3} | \$0.34 | 44 | Massachusetts | \$0.11 |
| 20 | Nebraska | \$0.31 | 45 | Oregon | \$0.08 |
| 21 | N. Hampshire | \$0.30 | 45 | Colorado | \$0.08 |
| 22 | South Dakota | \$0.27 | 45 | Pennsylvania | \$0.08 |
| 22 | Vermont | \$0.27 | 48 | Wisconsin | \$0.06 |
| 24 | Washington | \$0.26 | 48 | Missouri | \$0.06 |
| 24 | Virginia | \$0.26 | 50 | Wyoming | \$0.02 |
| | U.S. Median | \$0.26 | | | |

Source: Distilled Spirits Council of the US, Tax Foundation and Florida TaxWatch, March 2017.

Note: Rates are those applicable to off-premises sales of 4.7% alcohol by volume distilled in 12 ounce containers. Does not include the federal tax of 58 cents per gallon.

1 Includes case fees and/or bottle fees which may vary with the size of container.

2 Includes the wholesale tax rate in Kentucky (10.5%) and Tennessee (17%), converted into a gallonage excise tax rate.

3 Includes sales taxes specific to alcohol beverages.

4 Includes the statewide local rate in Alabama (\$0.52) and Georgia (\$0.53).

STATE TAX RATES ON SPIRITS DOLLARS PER GALLON, JANUARY 2018

| License States | | | Control States ¹ | | |
|----------------|-----------------------------|---------------|--|-----------------------|---------------|
| 1 | Washington ^{5,6} | \$31.48 | 1 | Oregon | \$22.75 |
| 2 | Alaska ² | \$12.80 | 2 | Virginia | \$19.93 |
| 3 | Minnesota ^{3,5} | \$8.96 | 3 | Alabama | \$18.27 |
| 4 | Illinois ² | \$8.55 | 4 | Utah | \$15.38 |
| 5 | Kentucky ⁴ | \$7.86 | 5 | North Carolina | \$14.63 |
| 6 | Arkansas ^{3,5} | \$7.73 | 6 | Iowa | \$13.07 |
| 7 | FLORIDA ² | \$6.50 | 7 | Michigan | \$11.99 |
| 8 | New York ² | \$6.44 | 8 | Idaho | \$10.95 |
| 9 | New Mexico | \$6.06 | 9 | Ohio | \$9.87 |
| 10 | Hawaii | \$5.98 | | Control Median | \$9.90 |
| 11 | Oklahoma | \$5.56 | 10 | Montana | \$9.78 |
| 12 | New Jersey | \$5.50 | 11 | Mississippi | \$8.15 |
| 13 | South Carolina ³ | \$5.42 | 12 | Vermont | \$7.72 |
| 14 | Connecticut ² | \$5.40 | 13 | West Virginia | \$7.67 |
| 14 | Rhode Island ² | \$5.40 | 14 | Pennsylvania | \$7.24 |
| 16 | Maryland ^{2,5} | \$5.00 | 15 | Maine | \$5.83 |
| 17 | South Dakota ^{2,5} | \$4.67 | 16 | N. Hampshire | No Tax |
| | License Median | \$4.67 | 16 | Wyoming | No Tax |
| 18 | North Dakota ^{2,5} | \$4.66 | <p>Source: Distilled Spirits Council of the US & the Tax Foundation, April 2018.</p> <p>Note: Rates are those applicable to off-premise sales of 40% alcohol by volume distilled spirits in 750ml containers.</p> <p>Does not include the federal tax of \$13.50 per gallon.</p> <p>1 In control states (where government controls sales) products are subject to ad valorem and excise taxes.</p> <p>2 Different rates also applicable according to alcohol content, place of production, size of container, place purchased.</p> <p>3 Includes case fees and/or bottle fees which may vary with the size of container.</p> <p>4 Includes the wholesale tax rate of 11%, converted into a gallonage excise tax rate.</p> <p>5 Includes sales taxes specific to alcoholic beverage.</p> <p>6 Includes the retail (17%) and distributor (5/10%) license fees, converted into a gallonage excise tax rate.</p> | | |
| 19 | Delaware ² | \$4.50 | | | |
| 20 | Tennessee ³ | \$4.46 | | | |
| 21 | Massachusetts ² | \$4.05 | | | |
| 22 | Georgia ² | \$3.79 | | | |
| 23 | Nebraska | \$3.75 | | | |
| 24 | Nevada ² | \$3.60 | | | |
| 25 | California ² | \$3.30 | | | |
| 26 | Wisconsin | \$3.25 | | | |
| 27 | Louisiana ² | \$3.03 | | | |
| 28 | Arizona | \$3.00 | | | |
| 29 | Indiana ² | \$2.68 | | | |
| 29 | Kansas | \$2.50 | | | |
| 31 | Texas ² | \$2.40 | | | |
| 32 | Colorado | \$2.28 | | | |
| 33 | Missouri | \$2.00 | | | |

STATE TAX RATES ON TABLE WINE DOLLARS PER GALLON, JANUARY 2018

| | | | | | |
|----------|---------------------------|---------------|----|---------------|--------|
| 1 | Kentucky ² | \$3.47 | 26 | Arizona | \$0.84 |
| 2 | Alaska | \$2.50 | 27 | Louisiana | \$0.76 |
| 3 | FLORIDA | \$2.25 | 28 | Connecticut | \$0.72 |
| 4 | Iowa | \$1.75 | 28 | Oklahoma | \$0.72 |
| 5 | Alabama | \$1.70 | 30 | Nevada | \$0.70 |
| 5 | New Mexico | \$1.70 | 31 | Oregon | \$0.67 |
| 7 | Delaware | \$1.63 | 32 | Maine | \$0.60 |
| 8 | Georgia | \$1.51 | 33 | Massachusetts | \$0.55 |
| 8 | Virginia | \$1.51 | 33 | Vermont | \$0.55 |
| 10 | Arkansas ^{1,3} | \$1.44 | 35 | Michigan | \$0.51 |
| 11 | Rhode Island | \$1.40 | 36 | Indiana | \$0.47 |
| 12 | Illinois | \$1.39 | 37 | Idaho | \$0.45 |
| 13 | Hawaii | \$1.38 | 38 | Missouri | \$0.42 |
| 14 | Maryland ³ | \$1.36 | 39 | Ohio | \$0.32 |
| 15 | South Dakota ³ | \$1.31 | 39 | Colorado | \$0.32 |
| 16 | Tennessee ¹ | \$1.27 | 41 | Kansas | \$0.30 |
| 17 | Minnesota ^{1,3} | \$1.20 | 41 | New York | \$0.30 |
| 18 | South Carolina | \$1.08 | 43 | Wisconsin | \$0.25 |
| 19 | North Dakota | \$1.06 | 44 | Texas | \$0.20 |
| 19 | Montana | \$1.06 | 44 | California | \$0.20 |
| 21 | West Virginia | \$1.00 | | Mississippi | N/A |
| 21 | North Carolina | \$1.00 | | New Hampshire | N/A |
| 23 | Nebraska | \$0.95 | | Pennsylvania | N/A |
| | U.S. Median | \$0.95 | | Utah | N/A |
| 24 | New Jersey | \$0.88 | | Wyoming | N/A |
| 25 | Washington | \$0.87 | | | |

Source: Distilled Spirits Council of the US, Tax Foundation and Florida TaxWatch, March 2017.

Note: Rates are those applicable to off-premises sales of 11% alcohol by volume distilled in 750ml containers. Does not include the federal tax of \$1.07 per gallon.

1 Includes case fees and/or bottle fees which may vary with the size of container.

2 Includes the wholesale tax rate of 11%, converted into a gallonage excise tax rate.

3 Includes sales taxes specific to alcohol beverages.

N/A - Control states, where products may be subject to ad valorem markup and excise taxes.

STATE TAXES ON CANDY & SOFT DRINKS

JANUARY 2018

Color code:

| | |
|--|---|
| | Not treated as groceries, which are exempt from sales tax in that state |
| | Treated as groceries, which are not exempt from sales tax in that state |
| | Groceries taxed at lower than standard sales tax rate in that state |

| | | | | | |
|----|----------------|--------|----|----------------|--------------|
| 1 | Indiana | 7.00% | 26 | Virginia | 2.50% |
| 1 | Mississippi | 7.00% | 27 | Utah | 1.75% |
| 1 | Rhode Island | 7.00% | 28 | Arkansas | 1.50% |
| 4 | Minnesota | 6.875% | 29 | Missouri | 1.225% |
| 4 | New Jersey | 6.625% | 30 | California* | ex/7.25% |
| 6 | Kansas | 6.50% | 31 | Washington* | ex/6.5% |
| 7 | Connecticut | 6.35% | 32 | Pennsylvania* | ex/6.0% |
| 8 | Illinois** | 6.25% | 32 | West Virginia* | ex/6.0% |
| 8 | Texas | 6.25% | 34 | Ohio* | ex/5.75% |
| 10 | Florida | 6.00% | 35 | Arizona | exempt |
| 10 | Idaho | 6.00% | 35 | Georgia | exempt |
| 10 | Iowa | 6.00% | 35 | Louisiana | exempt |
| 10 | Kentucky | 6.00% | 35 | Massachusetts | exempt |
| 10 | Maryland | 6.00% | 35 | Michigan | exempt |
| 15 | Maine | 5.50% | 35 | Nebraska | exempt |
| 16 | North Dakota | 5.00% | 35 | Nevada | exempt |
| 16 | Tennessee | 5.00% | 35 | New Mexico | exempt |
| 16 | Wisconsin | 5.00% | 35 | South Carolina | exempt |
| 19 | North Carolina | 4.75% | 35 | Vermont | exempt |
| 20 | Oklahoma | 4.50% | 35 | Wyoming | exempt |
| 21 | Alabama | 4.00% | | Alaska | No Sales Tax |
| 21 | Hawaii | 4.00% | | Delaware | No Sales Tax |
| 21 | New York | 4.00% | | Montana | No Sales Tax |
| 21 | South Dakota | 4.50% | | N. Hampshire | No Sales Tax |
| 25 | Colorado | 2.90% | | Oregon | No Sales Tax |

Source: Florida TaxWatch from Tax Foundation data, April 2018.

* State treats candy and soft drinks differently; soft drinks are taxed at sales tax rate.

** Illinois taxes groceries at 1%, candy and soft drinks at standard sales tax rate.

STATE & LOCAL TAXES & REVENUES 7

STATE TAXES & REVENUES 20

LOCAL TAXES & REVENUES

| | |
|--|----|
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| PER CAPITA LOCAL TAX COLLECTIONS | 41 |
| PER CAPITA LOCAL PROPERTY TAX COLLECTIONS | 42 |
| PER CAPITA LOCAL TRANSACTION TAX COLLECTIONS | 43 |
| FLORIDA COUNTY LOCAL OPTION SALES TAX RATES | 44 |

PER CAPITA LOCAL OWN SOURCE* REVENUE
FY2015

| | | | | | |
|----|-------------------|----------------|----|----------------|---------|
| 1 | New York | \$6,254 | 26 | North Dakota | \$2,776 |
| 2 | Wyoming | \$5,164 | 27 | Georgia | \$2,647 |
| 3 | Alaska | \$3,913 | 28 | Missouri | \$2,624 |
| 4 | New Jersey | \$3,861 | 29 | South Dakota | \$2,613 |
| 5 | California | \$3,683 | 30 | Nevada | \$2,608 |
| 6 | Colorado | \$3,671 | 31 | North Carolina | \$2,605 |
| 7 | Nebraska | \$3,657 | 32 | Maine | \$2,582 |
| 8 | Illinois | \$3,449 | 33 | Indiana | \$2,523 |
| 9 | Washington | \$3,388 | 34 | Wisconsin | \$2,508 |
| 10 | Connecticut | \$3,351 | 35 | Tennessee | \$2,395 |
| 11 | N. Hampshire | \$3,296 | 36 | Mississippi | \$2,345 |
| 12 | Maryland | \$3,282 | 37 | Alabama | \$2,343 |
| | US Average | \$3,150 | 38 | Michigan | \$2,286 |
| 13 | Iowa | \$3,135 | 39 | Arizona | \$2,191 |
| 14 | Texas | \$3,093 | 40 | Montana | \$2,162 |
| | | | 41 | Utah | \$2,126 |
| 16 | South Carolina | \$2,988 | 42 | Oklahoma | \$2,117 |
| 17 | Massachusetts | \$2,952 | 43 | Hawaii | \$2,103 |
| 18 | Ohio | \$2,933 | 44 | Idaho | \$1,960 |
| 19 | Louisiana | \$2,918 | 45 | New Mexico | \$1,935 |
| 20 | Rhode Island | \$2,917 | 46 | Kentucky | \$1,820 |
| 21 | Pennsylvania | \$2,914 | 47 | West Virginia | \$1,743 |
| 22 | Minnesota | \$2,842 | 48 | Delaware | \$1,697 |
| 23 | Oregon | \$2,830 | 49 | Vermont | \$1,477 |
| 24 | Virginia | \$2,796 | 50 | Arkansas | \$1,345 |
| 25 | Kansas | \$2,788 | | | |

Source: Florida TaxWatch from U.S. Department of Commerce data, April 2018. Some rankings appear to be equal due to rounding.

*For definition of “Own Source Revenue” see p. 5.

| | RANK | AMOUNT | % OF US AVERAGE |
|------|------|---------|-----------------|
| 2015 | 15 | \$3,029 | 96.2% |
| 2014 | 16 | \$2,931 | 96.2% |
| 2013 | 14 | \$2,968 | 98.8% |
| 2009 | 6 | \$3,451 | 119.0% |
| 2006 | 6 | \$2,955 | 113.9% |

PER CAPITA LOCAL TAX COLLECTIONS
FY2015

| | | | | | |
|----|---------------|---------|----|----------------|---------|
| 1 | New York | \$4,771 | 26 | Kansas | \$1,683 |
| 2 | New Jersey | \$3,142 | 27 | FLORIDA | \$1,627 |
| 3 | Connecticut | \$2,886 | 28 | North Dakota | \$1,620 |
| 4 | N. Hampshire | \$2,780 | 29 | Georgia | \$1,595 |
| 5 | Illinois | \$2,565 | 30 | Hawaii | \$1,564 |
| 6 | Maryland | \$2,525 | 31 | Nevada | \$1,511 |
| 7 | Rhode Island | \$2,394 | 32 | Minnesota | \$1,500 |
| 8 | Nebraska | \$2,379 | 33 | South Carolina | \$1,469 |
| 9 | Wyoming | \$2,379 | 34 | Arizona | \$1,433 |
| 10 | Massachusetts | \$2,370 | 35 | Utah | \$1,400 |
| 11 | Alaska | \$2,334 | 36 | Tennessee | \$1,351 |
| 12 | Colorado | \$2,272 | 37 | Montana | \$1,300 |
| 13 | Texas | \$2,136 | 38 | Oklahoma | \$1,299 |
| 14 | Pennsylvania | \$2,131 | 39 | North Carolina | \$1,297 |
| 15 | Maine | \$2,050 | 40 | Michigan | \$1,292 |
| | US Average | \$2,033 | 41 | New Mexico | \$1,270 |
| 16 | Virginia | \$2,017 | 42 | Indiana | \$1,210 |
| 17 | California | \$1,994 | 43 | Kentucky | \$1,163 |
| 18 | Ohio | \$1,979 | 44 | Alabama | \$1,137 |
| 19 | Washington | \$1,905 | 45 | West Virginia | \$1,080 |
| 20 | South Dakota | \$1,900 | 46 | Delaware | \$1,052 |
| 21 | Louisiana | \$1,878 | 47 | Idaho | \$1,040 |
| 22 | Iowa | \$1,822 | 48 | Mississippi | \$1,030 |
| 23 | Oregon | \$1,753 | 49 | Vermont | \$941 |
| 24 | Wisconsin | \$1,717 | 50 | Arkansas | \$784 |
| 25 | Missouri | \$1,684 | | | |

Source: Florida TaxWatch from U.S. Department of Commerce data, April 2018. Some rankings appear to be equal due to rounding.

HISTORY

| | RANK | AMOUNT | % OF US AVERAGE |
|------|------|---------|-----------------|
| 2015 | 27 | \$1,627 | 80.0% |
| 2014 | 27 | \$1,558 | 79.3% |
| 2013 | 26 | \$1,583 | 82.1% |
| 2009 | 11 | \$1,962 | 106.6% |
| 2006 | 16 | \$1,631 | 99.3% |

PER CAPITA LOCAL PROPERTY TAX COLLECTIONS, FY2015

| | | | | | |
|-----------|-------------------|----------------|----|----------------|---------|
| 1 | New Jersey | \$3,076 | 26 | North Dakota | \$1,233 |
| 2 | Connecticut | \$2,842 | 27 | Kansas | \$1,218 |
| 3 | N. Hampshire | \$2,753 | 28 | Michigan | \$1,185 |
| 4 | New York | \$2,697 | 29 | Washington | \$1,138 |
| 5 | Rhode Island | \$2,339 | 30 | South Carolina | \$1,133 |
| 6 | Massachusetts | \$2,264 | 31 | Hawaii | \$1,077 |
| 7 | Illinois | \$2,081 | 32 | Georgia | \$1,048 |
| 8 | Maine | \$2,029 | 33 | Missouri | \$988 |
| 9 | Nebraska | \$1,904 | 34 | Utah | \$987 |
| 10 | Alaska | \$1,831 | 35 | Indiana | \$976 |
| 11 | Wyoming | \$1,808 | 36 | Idaho | \$973 |
| 12 | Texas | \$1,748 | 37 | Mississippi | \$965 |
| 13 | Wisconsin | \$1,591 | 38 | North Carolina | \$957 |
| 14 | Iowa | \$1,575 | 39 | Arizona | \$917 |
| 15 | Virginia | \$1,524 | 40 | Vermont | \$889 |
| 16 | Pennsylvania | \$1,479 | 41 | Nevada | \$886 |
| | US Average | \$1,474 | 42 | West Virginia | \$885 |
| 17 | Maryland | \$1,438 | 43 | Tennessee | \$867 |
| 18 | Oregon | \$1,413 | 44 | Delaware | \$861 |
| 19 | California | \$1,402 | 45 | Louisiana | \$859 |
| 20 | Colorado | \$1,399 | 46 | New Mexico | \$719 |
| 21 | South Dakota | \$1,392 | 47 | Oklahoma | \$682 |
| 22 | Minnesota | \$1,386 | 48 | Kentucky | \$655 |
| 23 | Ohio | \$1,273 | 49 | Alabama | \$472 |
| 24 | Montana | \$1,260 | 50 | Arkansas | \$334 |
| 25 | FLORIDA | \$1,244 | | | |

Source: Florida TaxWatch from U.S. Department of Commerce data, April 2018. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

| | RANK | AMOUNT | % OF US AVERAGE |
|------|------|---------|-----------------|
| 2015 | 25 | \$1,244 | 84.4% |
| 2014 | 26 | \$1,195 | 83.9% |
| 2013 | 24 | \$1,223 | 87.2% |
| 2009 | 12 | \$1,600 | 117.3% |
| 2006 | 13 | \$1,269 | 107.4% |

PER CAPITA LOCAL TRANSACTION TAX COLLECTIONS, FY2015

| | | | | | |
|----|-------------------|-----------------|-----------|----------------|-----------------|
| 1 | Louisiana | \$974.71 | 26 | FLORIDA | \$285.25 |
| 2 | New York | \$915.91 | 27 | Nebraska | \$241.14 |
| 3 | Colorado | \$776.40 | 28 | Ohio | \$212.43 |
| 4 | Washington | \$648.71 | 29 | Iowa | \$185.49 |
| 5 | Oklahoma | \$590.65 | 30 | South Carolina | \$165.35 |
| 6 | New Mexico | \$520.25 | 31 | Kentucky | \$155.50 |
| 7 | Missouri | \$516.00 | 32 | Maryland | \$143.37 |
| 8 | Georgia | \$504.54 | 33 | Oregon | \$121.56 |
| 9 | Alabama | \$502.13 | 34 | Pennsylvania | \$116.56 |
| 10 | Nevada | \$490.13 | 35 | Wisconsin | \$87.16 |
| 11 | Wyoming | \$476.00 | 36 | West Virginia | \$76.94 |
| 12 | South Dakota | \$462.69 | 37 | Minnesota | \$63.03 |
| 13 | Arizona | \$459.18 | 38 | Massachusetts | \$54.43 |
| 14 | Alaska | \$445.48 | 39 | Mississippi | \$37.70 |
| 15 | California | \$442.56 | 40 | Vermont | \$33.62 |
| 16 | Arkansas | \$438.27 | 41 | Indiana | \$29.02 |
| 17 | Kansas | \$423.36 | 42 | Michigan | \$28.02 |
| 18 | Tennessee | \$422.97 | 43 | Idaho | \$25.94 |
| 19 | Illinois | \$417.44 | 44 | Rhode Island | \$24.30 |
| 20 | Utah | \$363.55 | 45 | New Jersey | \$20.56 |
| 21 | Texas | \$350.48 | 46 | Delaware | \$17.96 |
| | US Average | \$350.41 | 47 | Montana | \$8.66 |
| 22 | North Dakota | \$333.12 | 48 | Maine | \$7.21 |
| 23 | Virginia | \$332.28 | 49 | N. Hampshire | \$1.00 |
| 24 | Hawaii | \$320.63 | | Connecticut | No Tax |
| 25 | North Carolina | \$304.39 | | | |

Source: Florida TaxWatch from U.S. Department of Commerce data, April 2018. Some rankings appear to be equal due to rounding.

FLORIDA HISTORY

| | RANK | AMOUNT | % OF US AVERAGE |
|------|------|--------|-----------------|
| 2014 | 27 | \$271 | 81.5% |
| 2013 | 25 | \$275 | 84.6% |
| 2012 | 24 | \$284 | 90.4% |
| 2009 | 25 | \$263 | 88.9% |
| 2006 | 23 | \$259 | 96.6% |

FLORIDA COUNTY LOCAL OPTION SALES TAX RATES

2018 TAX RATES

| | |
|--------|--|
| 2% | Liberty |
| 1.50% | Calhoun, DeSoto, Escambia, Gadsden, Highlands, Jackson, Leon, Liberty, Madison, Monroe, Osceola |
| 1% | Baker, Bay, Bradford, Brevard, Charlotte, Clay, Columbia, Dixie, Duval, Flagler, Franklin, Gilchrist, Glades, Gulf, Hamilton, Hardee, Hendry, Hillsborough, Holmes, Indian River, Jefferson, Lafayette, Lake, Levy, Manatee, Marion, Miami-Dade, Nassau, Okeechobee, Palm Beach, Pasco, Pinellas, Polk, Putnam, Santa Rosa, Sarasota, Seminole, Sumter, Suwannee, Taylor, Union, Walton, Wakulla, Washington |
| 0.50% | Alachua, Hernando, Orange, St. Lucie, St. Johns, Volusia |
| No Tax | Broward, Citrus, Collier, Lee, Martin, Okaloosa |

Source: Florida Department of Revenue and Florida TaxWatch, April 2018.

ABOUT THE AUTHOR



Kurt Wenner, Vice President of Research, is a mainstay on the Tallahassee state budget watchdog scene and is the second-longest serving staff member of Florida TaxWatch

(35 years). Kurt has authored all of the major tax publications produced by Florida TaxWatch, including pieces on Florida’s Intangibles Tax, and general sales, property, and business tax issues. Kurt is the author of TaxWatch staples “How Florida Compares,” the annual “Taxpayer Independence Day” report on tax burdens, and the annual “Budget Turkey Watch.”

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| Chris Barry | Director of Publications | <i>Design, Layout, Publication</i> |

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The findings in this *Report* are based on the data and sources referenced. Florida TaxWatch research is conducted with every reasonable attempt to verify the accuracy and reliability of the data, and the calculations and assumptions made herein. Please feel free to contact us if you feel that this paper is factually inaccurate.

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