

APPENDIX C: Composition of State and Local Revenue by Source

Tax data for calendar year 2023; non-tax data for fiscal year 2021

State	Share of Total Tax Revenue (CY 2023)				Reliance Ranking (CY 2023)				Non-Tax Revenue (FY 2021)	
	Property Taxes	Sales & Excise Taxes	Income Taxes	Other Taxes	Property Taxes	Sales & Excise Taxes	Income Taxes	Other Taxes	Share of Own-Source Revenue	Reliance Ranking
All States Total	34.4%	34.2%	28.8%	2.5%	--	--	--	--	28.9%	
Alabama	20.4%	45.0%	31.5%	3.1%	49	12	20	13	43.0%	3
Alaska	38.4%	14.5%	7.6%	39.5%	14	48	45	1	62.7%	1
Arizona	30.6%	52.5%	16.1%	0.7%	32	5	42	48	25.8%	38
Arkansas	20.2%	50.2%	27.9%	1.7%	50	8	28	23	28.8%	32
California	28.3%	28.5%	40.6%	2.5%	38	35	5	15	25.9%	37
Colorado	41.2%	30.1%	27.4%	1.3%	9	34	29	32	29.7%	28
Connecticut	36.9%	24.9%	38.0%	0.3%	20	41	9	50	14.2%	51
Delaware	22.6%	13.0%	61.6%	2.7%	46	51	1	14	30.4%	25
D.C.	39.1%	22.9%	37.0%	1.0%	13	44	10	40	15.6%	50
Florida	43.4%	50.6%	4.7%	1.3%	5	7	46	31	37.5%	7
Georgia	32.3%	36.3%	30.4%	1.0%	29	21	23	42	29.9%	27
Hawai'i	25.2%	48.3%	25.9%	0.6%	41	9	32	49	28.5%	34
Idaho	30.4%	36.2%	32.0%	1.4%	33	22	19	28	30.3%	26
Illinois	34.5%	25.6%	38.2%	1.8%	25	40	8	21	20.0%	48
Indiana	28.6%	38.0%	32.4%	1.0%	36	18	17	43	32.4%	19
Iowa	38.4%	35.4%	25.2%	1.1%	15	23	33	38	36.7%	9
Kansas	35.2%	34.4%	29.2%	1.2%	23	25	25	33	35.4%	13
Kentucky	23.5%	39.8%	35.0%	1.7%	43	15	12	22	31.0%	24
Louisiana	23.4%	50.9%	22.0%	3.8%	44	6	40	12	31.6%	22
Maine	44.8%	27.1%	26.5%	1.6%	4	38	31	24	19.4%	49
Maryland	28.1%	25.8%	45.2%	0.9%	39	39	3	45	20.2%	47
Massachusetts	40.1%	19.0%	40.1%	0.8%	12	46	6	46	21.2%	44
Michigan	38.2%	32.7%	28.0%	1.0%	16	28	27	39	34.2%	15
Minnesota	32.6%	27.4%	39.1%	1.0%	28	37	7	41	24.8%	41
Mississippi	28.4%	46.5%	24.2%	1.0%	37	11	37	44	37.0%	8
Missouri	30.9%	37.1%	30.9%	1.1%	31	20	21	36	32.6%	18

APPENDIX C: Composition of State and Local Revenue by Source (cont.)

State	Share of Total Tax Revenue (CY 2023)				Reliance Ranking (CY 2023)				Non-Tax Revenue (FY 2021)	
	Property Taxes	Sales & Excise Taxes	Income Taxes	Other Taxes	Property Taxes	Sales & Excise Taxes	Income Taxes	Other Taxes	Share of Own-Source Revenue	Reliance Ranking
Montana	40.6%	14.2%	36.7%	8.5%	10	49	11	7	25.7%	39
Nebraska	41.7%	32.5%	24.7%	1.1%	8	29	36	35	28.3%	35
Nevada	29.6%	58.7%	4.2%	7.5%	35	3	47	8	27.1%	36
New Hampshire	62.7%	13.5%	23.1%	0.8%	1	50	39	47	24.5%	42
New Jersey	42.1%	23.5%	33.3%	1.1%	7	43	14	37	20.2%	46
New Mexico	14.9%	40.6%	16.3%	28.2%	51	14	41	3	39.4%	5
New York	37.6%	21.2%	41.0%	0.2%	18	45	4	51	20.9%	45
North Carolina	26.8%	39.0%	32.9%	1.3%	40	17	16	30	35.8%	11
North Dakota	21.8%	30.6%	10.8%	36.9%	48	33	44	2	33.3%	17
Ohio	33.6%	39.4%	24.9%	2.1%	27	16	35	19	31.9%	20
Oklahoma	24.9%	42.7%	23.2%	9.2%	42	13	38	6	35.9%	10
Oregon	34.8%	15.0%	48.6%	1.6%	24	47	2	25	35.2%	14
Pennsylvania	31.7%	31.0%	35.0%	2.4%	30	32	13	16	28.6%	33
Rhode Island	40.5%	33.0%	25.1%	1.4%	11	27	34	29	25.6%	40
South Carolina	37.2%	33.5%	27.0%	2.3%	19	26	30	17	42.1%	4
South Dakota	37.8%	56.8%	1.3%	4.1%	17	4	49	11	29.3%	30
Tennessee	22.4%	61.5%	13.9%	2.1%	47	1	43	18	31.4%	23
Texas	47.0%	47.6%	0.1%	5.3%	2	10	51	9	33.7%	16
Utah	29.8%	38.0%	30.8%	1.4%	34	19	22	27	38.1%	6
Vermont	45.3%	24.4%	29.1%	1.2%	3	42	26	34	21.6%	43
Virginia	36.0%	27.6%	32.1%	4.3%	21	36	18	10	29.4%	29
Washington	35.8%	60.7%	1.7%	1.8%	22	2	48	20	31.7%	21
West Virginia	23.2%	34.5%	29.7%	12.6%	45	24	24	5	35.4%	12
Wisconsin	33.9%	31.4%	33.2%	1.4%	26	30	15	26	29.3%	31
Wyoming	42.1%	31.2%	1.0%	25.6%	6	31	50	4	53.0%	2

Note: Reliance on each tax category is measured relative to total state and local tax collections. Reliance on non-tax revenue is measured relative to total own-source revenue. Reliance rankings are presented in descending order, meaning that the most reliant jurisdiction is ranked 1st and the least reliant is ranked 51st among the 50 states and the District of Columbia.

Source: Institute on Taxation and Economic Policy (ITEP) analysis of data published by state revenue and budget offices, the U.S. Census Bureau, and various other sources.