

**State Rankings of State and Local Sales, Gross Receipts and Excise Taxes**  
(Sales, Gross Receipts and Excise Taxes as a Share of Personal Income)

<b>Rank</b>	<b>State</b>	<b>SGRE Tax</b>	<b>Rank</b>	<b>State</b>	<b>SGRE Tax</b>
1	Oregon	0.51	26	Oklahoma	3.29
2	Delaware	1.01	27	Vermont	3.30
3	Montana	1.02	28	Indiana	3.31
4	New Hampshire	1.11	29	California	3.34
5	Alaska	1.64	30	North Dakota	3.37
6	Massachusetts	1.73	31	Kentucky	3.46
7	Maryland	2.14	32	Kansas	3.54
8	Connecticut	2.36	33t	Dist. of Columbia	3.55
9	Virginia	2.37	33t	New York	3.55
10t	Pennsylvania	2.66	35	Georgia	3.66
10t	Wisconsin	2.66	36	West Virginia	3.69
12	New Jersey	2.74	37	Alabama	3.85
13	Iowa	2.89	38	Utah	3.89
14	Rhode Island	2.95	39	Texas	3.99
15	Colorado	2.96	40	Wyoming	4.06
16t	Idaho	3.09	41	South Dakota	4.11
16t	North Carolina	3.09	42	Mississippi	4.47
18	Nebraska	3.10	43	Florida	4.65
19	Michigan	3.14	44	Tennessee	4.68
20	South Carolina	3.16	45	Arizona	5.05
21	Ohio	3.19	46	Arkansas	5.18
22	Illinois	3.22	47	New Mexico	5.40
23	Minnesota	3.23	48	Nevada	5.57
24	Missouri	3.24	49	Louisiana	5.68
25	Maine	3.27	50	Washington	6.01
			51	Hawaii	6.46

Data Source: CCH Incorporated, *2010 State Tax Handbook*, and state specific sources.