

State Rankings of Top Capital Gains Tax Rates

Rank	State	Top IndCG Rate	Rank	State	Top IndCG Rate
1t	Alaska	0.000	26	Oklahoma	5.500
1t	Florida	0.000	27	Virginia	5.750
1t	Nevada	0.000	28t	Georgia	6.000
1t	South Dakota	0.000	28t	Kentucky	6.000
1t	Tennessee	0.000	28t	Missouri	6.000
1t	Texas	0.000	28t	Rhode Island	6.000
1t	Washington	0.000	32	Ohio	6.240
1t	Wyoming	0.000	33	Maryland	6.250
9	New Mexico	2.450	34	Kansas	6.450
10	Illinois	3.000	35t	Connecticut	6.500
11	Pennsylvania	3.070	35t	West Virginia	6.500
12	Wisconsin	3.100	37	Nebraska	6.840
13	Indiana	3.400	38	Montana	6.900
14	South Carolina	3.920	39	Delaware	6.950
15	Alabama	4.250	40	Hawaii	7.250
16	Michigan	4.350	41	Iowa	7.633
17	Arizona	4.540	42	Idaho	7.800
18	Colorado	4.630	43	Minnesota	7.850
19	North Dakota	4.860	44	North Carolina	7.983
20	Arkansas	4.900	45t	Dist. of Columbia	8.500
21t	Mississippi	5.000	45t	Maine	8.500
21t	New Hampshire	5.000	47	Vermont	8.950
21t	Utah	5.000	48	New York	8.970
24	Louisiana	5.100	49	California	10.550
25	Massachusetts	5.300	50	New Jersey	10.750
			51	Oregon	11.000

Data Source: CCH Incorporated, *2010 State Tax Handbook*, The Federal of Tax Administrators, and state specific sources