

DATE: February 5, 2015

TO: House Appropriations Committee

FROM: Jim Stansell, Senior Economist

RE: Business Tax Burdens by State

At the January 28, 2015 Appropriations Committee meeting, several members including Representatives Irwin and Afendoulis raised questions about business taxes in Michigan and how the ratio of business taxes to total tax revenue in Michigan compared to that in other states. Although these are important questions with significant policy implications, it should be noted at the outset that consistent and reliable cross-state comparisons are difficult to accurately measure for a number of reasons.

First, it is important to not focus too much on any individual tax, but instead evaluate the entire tax structure since not all states levy the same types of taxes. Furthermore, even when similar taxes are imposed in a number of states, the rates and bases are rarely identical, which complicates cross-state comparisons. A low tax rate may seem advantageous, but if the base against which that rate is applied is substantially broader than in other states, the net tax burden might be larger.

Second, there are taxes imposed only on the business sector (for example, unemployment insurance and worker's compensation) for which there aren't similar burdens on individuals. In addition, there are also taxes that businesses pay that are more typically associated with individuals, such as sales taxes and property taxes. These are often ignored in lieu of more visible corporate income or franchise taxes.

Third, services provided to residents are provided at all levels of governments within a given state. Some states may provide services directly while others rely more on local governments for service provisions. As a result, local governments in such states often generate comparatively larger amounts of revenue than local governments in states where state governments provide of bulk of the services. Therefore, more accurate cross-state comparisons can be obtained by looking at combined state and local tax burdens as opposed to focusing on just state taxes.

Finally, how the relative tax burdens are constructed can have an impact on the comparisons. A state with a higher tax burden per capita than a neighboring state may have a lower tax burden when measured as a percent of personal income or state gross domestic product.

Although there are many studies that purport to measure tax burdens, one of the more reliable studies is the annual report published by the Council on State Taxation that measures state and local taxes paid by business in all 50 states. The study is prepared annually by Ernst & Young, and has a 10-year history using essentially the same methodology. While this allows for comparisons over time, it is important to account for individual tax changes before drawing specific conclusions. Since state and local tax systems are constantly changing, comparisons that are too narrow may not be valid from year to year.

I have attached four tables from the most current report for fiscal year 2013, released in August 2014. The tables illustrate the amounts of different taxes paid by businesses, the percent each tax comprises of total taxes paid by businesses, and various rankings of state and local tax burden as a percent of

House Fiscal Agency • Anderson House Office Building • P.O. Box 30014 • Lansing, MI 48909 Phone: (517) 373-8080 • Website: www.house.mi.gov/hfa state gross domestic product. It should be noted that since the study is based on FY2013, it does not capture the recent sharp increase in MEGA credits that have substantially reduced tax liabilities for many MBT filers. In addition, the personal property tax repeal is not reflected since the exemption for manufacturing personal property does not begin in earnest until 2016.

A brief inspection of the tables shows:

- Michigan businesses paid approximately \$14.4 billion in state and local taxes in FY2013. Total state and local taxes were higher in 10 other states than in Michigan. (Table 4)
- Of the \$14.4 billion, 39.2% was attributable to property taxes and 21.1% was from sales taxes, both of which are slightly above the U.S. average. Michigan's corporate income tax accounted for 6.2% of the total tax burden, below the 7.9% average for the U.S. as a whole. (Table A-3)
- Michigan's state and local business tax burden was approximately 3.8% of state gross domestic product, which was below the 4.7% average for the U.S. (Table 5)
- State and local taxes paid by Michigan business accounted for about 36.3% of all state and local taxes, which was less than the 44.9% average for the U.S. (Table 6)

The complete study is available at: <u>http://www.cost.org/WorkArea/DownloadAsset.aspx?id=87982</u>.

I hope this information is helpful, and would happy to address any questions you might have.

Attachment

Table 4. State and local business taxes, by type, FY2013 (\$billions)

			Excise tax					
	including			Unemploy- Individual				
			public		ment	income tax		Total
			utilities and	Corporate	insurance	on business	License and	business
Jurisdiction	Property tax	Sales tax	insurance	income	tax	income	other taxes*	taxes
Alabama	\$1.0	\$1 5	¢1.6	\$0.4	\$0 5	\$0.4	\$0.9	¢7.2
Alabama	\$1.9 0.8	\$1.J _	\$1.0 0.1	Ş0.4 О.6	30.J	Ş0.4 _	Ş0.9 Л 1	51.2 59
Aldsha	5.2	4.0	1.0	0.0	0.2	0.3	4.1	12.0
Arkansas	1.0	1.5	0.5	0.1	0.4	0.3	0.4	12.0
California	27.9	16.8	10.8	7.5	6.5	0.3 7 1	7.9	4.4 84 3
Colorado	57	2 4	10.0	0.7	1.0	0.7	0.6	12.0
Connecticut	2.1	1.4	1.0	0.6	1.0	0.1	0.0	7.6
Dolawaro	2.3	1.4	1.3	0.0	0.9	0.9	1.2	7.0
Elorida	15.6	8.0	7.4	0.5	0.1	0.1	1.2	2.4
Georgia	5.8	0.0 / 1	1.4	2.1	2.3	0.9	2.2	1/3
Hawaii	0.9	4.1	0.7	0.0	0.5	0.2	0.0	3.6
Idaho	0.9	0.4	0.7	0.1	0.3	0.2	0.2	2.4
Illinois	12.8	3.8	0.2 1 7	4.5	3.3	1.5	1.6	22.7
Indiana	12.0	2.0	1.2	4.5	0.8	0.7	1.0	10.4
lowa	27	1.6	0.3	0.0	0.6	0.7	0.3	6.8
Kansas	2.1	1.0	0.5	0.4	0.0	0.7	0.4	5.8
Kentucky	19	1.0	1 4	0.4	0.4	0.2	0.2	7.2
Louisiana	27	2.6	1.0	0.3	0.2	0.4	1.2	85
Maine	1.6	0.4	0.3	0.2	0.2	0.4	0.2	3.0
Maryland	2.3	1.7	2.1	1.0	1.1	1.2	0.9	10.2
Massachusetts	6.2	2.5	1.1	1.9	1.9	1.2	0.8	15.6
Michigan	5.7	3.0	1.4	0.9	1.9	0.7	0.8	14.4
Minnesota	4.1	2.4	1.6	1.4	1.4	1.0	0.7	12.6
Mississippi	2.1	1.2	0.8	0.4	0.3	0.3	0.5	5.5
Missouri	3.2	2.1	0.7	0.4	0.7	0.6	0.7	8.5
Montana	0.8	_	0.2	0.2	0.2	0.1	0.5	2.0
Nebraska	1.7	0.9	0.3	0.3	0.2	0.4	0.2	4.0
Nevada	1.6	1.9	0.9	-	0.5	-	1.3	6.2
New Hampshire	1.2	_	0.4	0.6	0.2	0.0	0.2	2.6
New Jersey	10.7	3.8	2.1	2.3	2.9	1.2	1.2	24.2
New Mexico	0.8	2.0	0.4	0.3	0.2	0.1	0.9	4.6
New York	25.3	10.5	7.2	11.5	3.2	5.9	2.9	66.4
North Carolina	3.8	3.1	2.0	1.3	1.2	1.1	1.2	13.7
North Dakota	0.7	0.7	0.3	0.2	0.1	0.1	2.6	4.7
Ohio	6.3	4.4	2.7	0.9	1.4	1.6	3.1	20.4
Oklahoma	1.4	2.1	0.7	0.6	0.6	0.5	1.1	7.0
Oregon	2.5	-	0.8	0.5	1.0	0.6	0.8	6.2
Pennsylvania	8.2	4.0	3.5	2.5	3.4	1.7	2.6	26.0
Rhode Island	1.1	0.3	0.3	0.1	0.3	0.1	0.1	2.4
South Carolina	3.3	1.4	0.7	0.4	0.4	0.3	0.7	7.2
South Dakota	0.6	0.8	0.2	0.0	0.0	-	0.2	1.8
Tennessee	3.0	3.5	1.4	1.3	0.7	0.0	1.4	11.4
Texas	28.0	18.5	7.6	-	2.8	-	11.2	68.0
Utah	1.7	1.0	0.6	0.3	0.4	0.3	0.3	4.5
Vermont	1.0	0.2	0.3	0.1	0.1	0.1	0.1	1.8
Virginia	6.0	1.9	2.0	0.8	0.8	0.8	1.4	13.8
Washington	4.2	7.8	2.5	-	1.3	-	1.2	17.0
West Virginia	1.0	0.5	0.7	0.2	0.2	0.2	0.8	3.6
Wisconsin	4.3	2.0	1.2	1.0	1.2	0.7	0.7	11.0
Wyoming	0.9	0.5	0.1	-	0.1	-	1.0	2.6
District of Columbia	1.7	0.4	0.4	0.5	0.2	0.3	0.1	3.6
United States	\$242.1	\$139.8	\$82.8	\$53.3	\$50.8	\$36.6	\$65.4	\$670.8

Note: "-" indicates zero collections; "0.0" indicates collections of less than \$50 million.

*License taxes include gross receipts taxes levied in Ohio and Texas plus general business licenses. "Other taxes" include death and gift taxes, documentary and stock transfer taxes, severance taxes and local gross receipts taxes. Certain Ohio localities impose a net profits tax, which is included in the "Corporate income" column.

Source: Ernst & Young LLP estimates based on data from the U.S. Census Bureau, state and local government finances.

Table A-3 Composition of state and local business taxes, by type, FY2013

				Individual				
					Unemploy-	income tax on		
				Corporate	ment	pass-through	License and	Total business
Jurisdiction	Property tax	Sales tax	Excise tax	income tax	insurance tax	income	other taxes*	taxes
Alabama	27.0%	21.1%	22.4%	5.3%	6.4%	5.3%	12.6%	100.0%
Alaska	14.2%	-	2.0%	10.7%	3.6%	-	69.4%	100.0%
Arizona	43.2%	32.9%	8.4%	5.5%	3.6%	2.7%	3.7%	100.0%
Arkansas	22.8%	34.2%	10.5%	9.1%	9.0%	6.9%	7.6%	100.0%
California	33.0%	19.9%	12.8%	8.8%	7.6%	8.4%	9.3%	100.0%
Colorado	47.3%	20.1%	8.3%	5.4%	8.2%	5.4%	5.3%	100.0%
Connecticut	30.0%	19.0%	16.5%	7.5%	11.4%	11.5%	4.1%	100.0%
Delaware	13.7%	-	10.2%	13.2%	5.2%	5.8%	52.0%	100.0%
Florida	41.6%	21.3%	19.8%	5.5%	6.1%	-	5.7%	100.0%
Georgia	40.6%	28.5%	9.1%	5.6%	6.1%	6.0%	4.2%	100.0%
Hawaii	26.3%	29.7%	20.9%	3.5%	9.4%	4.5%	5.7%	100.0%
Idaho	34.0%	18.0%	9.0%	8.4%	13.5%	8.9%	8.2%	100.0%
Illinois	39.8%	11.8%	14.6%	13.8%	10.3%	4.8%	4.9%	100.0%
Indiana	41.8%	21.0%	12.7%	7.5%	7.5%	6.9%	2.5%	100.0%
lowa	39.9%	23.9%	4.4%	6.3%	9.0%	10.4%	6.0%	100.0%
Kansas	42.4%	27.2%	8.7%	6.7%	7.2%	3.8%	4.0%	100.0%
Kentuckv	27.2%	19.8%	19.3%	10.6%	7.3%	7.3%	8.5%	100.0%
Louisiana	32.0%	30.8%	11.6%	3.0%	2.9%	5.2%	14.5%	100.0%
Maine	55.3%	12.7%	9.6%	5.8%	5.9%	5.3%	5.5%	100.0%
Maryland	22.4%	16.9%	20.6%	9.3%	10.5%	11.5%	8.8%	100.0%
Massachusetts	39.7%	16.1%	6.8%	12.1%	12.3%	7.6%	5.2%	100.0%
Michigan	39.2%	21.1%	9.9%	6.2%	13.0%	4.9%	5.7%	100.0%
Minnesota	32.3%	19.1%	12.7%	10.8%	11.0%	8.2%	5.8%	100.0%
Mississippi	37.9%	21.6%	13.9%	7.6%	5.0%	5.0%	9.1%	100.0%
Missouri	37.9%	25.3%	7.9%	5.3%	7.9%	7.5%	8.2%	100.0%
Montana	42.0%	_	11.3%	8.6%	8.1%	7.2%	22.8%	100.0%
Nebraska	43.7%	21.8%	7.4%	6.9%	4.5%	10.6%	5.2%	100.0%
Nevada	25.2%	30.3%	14.5%	_	8.7%	_	21.4%	100.0%
New Hampshire	45.1%	_	16.3%	21.6%	8.3%	0.4%	8.3%	100.0%
New Jersev	44.2%	15.6%	8.7%	9.4%	12.2%	4.9%	4.9%	100.0%
New Mexico	16.9%	42.9%	7.9%	5.9%	4.8%	3.0%	18.7%	100.0%
New York	38.1%	15.7%	10.8%	17.3%	4.9%	8.9%	4.3%	100.0%
North Carolina	27.7%	22.5%	14.9%	9.4%	9.1%	7.8%	8.5%	100.0%
North Dakota	14.6%	15 5%	5 4%	4.8%	2.2%	3.1%	54.6%	100.0%
Ohio	31.1%	21 5%	13.1%	4.6%	6.9%	7.8%	15.0%	100.0%
Oklahoma	19 5%	29.8%	10.7%	8.4%	8.2%	7.9%	15.5%	100.0%
Oregon	39.6%		13.5%	8.2%	16.7%	9.4%	12.5%	100.0%
Pennsylvania	31 4%	15 5%	13.6%	9.7%	13.1%	5.4% 6.7%	10.0%	100.0%
Rhode Island	46.1%	14.1%	14 3%	6.1%	11 3%	4.1%	4.2%	100.0%
South Carolina	46.5%	19.2%	9.9%	5.4%	5.9%	3.9%	9.2%	100.0%
South Dakota	32.2%	12.2%	9.9%	2.0%	2.5%	5.2%	10.6%	100.0%
	26.2%	30.8%	12 7%	11.0%	6.4%	0.4%	12.5%	100.0%
Тохас	Z0.2%	27.3%	11 1%	-	4.0%	0.4%	16.4%	100.0%
litab	41.2%	21.3%	12.6%	7 4%	4.0%	6 5%	6.7%	100.0%
Vermont	52.2%	10.0%	16.4%	5.8%	7.8%	3.9%	3.0%	100.0%
Virginia	JJ.2 /0 12 61/	1/ 0%	1/ 7%	5.0%	Г.0% 5 7%	5.7/0 6 10/	10.2%	100.0%
Washington	43.0% 21 7%	14.0%	1 / 1 / 0/	5.0%	7 20/	0.1%	7 10	100.0%
Washington	24.170	40.0%	14.4% 20.0%	-	1.0%	л E0/	7.170 71.40/	100.0%
Wisconsin	21.0%	17.0%	20.0% 10 EV	0.1%	0.2% 11.0%	4.0% 6 10/	۲.4% ۲.4%	100.0%
Wyoming	37.2% 21 10/	11.0%	2 OV	0.1%	⊥⊥.∠% ⊑ ⊑0/	0.1%	0.0% 27 0%	100.0%
NyUTIIIIY District of Columbia	34.1% 10 /0/	ムU.4% 11 つV	3.U% 11.0%	1070/	D.D% ∧ ∠0/	7 01/	57.U% 10/ C	100.0%
	40.4%	11.2%	12.2%	12.1%	4.0%	1.0%	3.4%	100.0%
United States	30.1%	∠0.8%	12.3%	1.9%	1.6%	5.5%	9.1%	100.0%

Note: Figures may not sum due to rounding. "--" indicates 0; "0.0%" indicates less than 0.05%.

*Taxes categorized under "other" include death and gift taxes, documentary and stock transfer taxes, severance taxes and local gross receipts taxes. Source: Ernst & Young LLP estimates based on data from the U.S. Census Bureau, state and local government finances.

Table 5. Business taxes as a share of state, local, and total taxes and private sector GSP, FY2013 (\$billions)

	State taxes		Local	taxes	State and local taxes		
Jurisdiction	Business	Total	Business	Total	Business	Total	% of GSP*
Alabama	\$4.2	\$9.7	\$3.0	\$5.4	\$7.2	\$15.1	4.5%
Alaska	5.1	5.3	0.8	1.7	5.9	7.1	12.0%
Arizona	5.8	13.9	6.2	9.8	12.0	23.7	5.1%
Arkansas	3.6	9.0	0.9	1.9	4.4	10.8	4.2%
California	48.4	139.6	36.0	69.0	84.3	208.6	4.5%
Colorado	4.4	12.2	7.6	12.8	12.0	25.0	4.8%
Connecticut	53	17.0	23	93	7.6	26.3	3 1%
Delaware	2.0	35	0.4	0.8	2.4	Z0.5	J.3%
Florida	17.6	36.9	19.9	33 4	375	70.3	5.5%
Georgia	6.2	18.7	81	1/ 9	1/13	33.6	3.7%
Ueurgia	0.2	10.7	1.2	10	2.6	23.0	6.2%
Idabo	2.3	0.4	1.2	1.9	3.0	0.5	0.5%
Illinois	1.5	3.9	15.2	1.4	2.4	5.5 71.2	4.0% E 0%
Indiana	17.0 E 7	42.0	15.5	29.2	32.3 10.4	71.2	3.0%
	5.7	17.7	4.7	9.0	10.4	20.7	3.7%
IUWd	3.0	9.0	3.1	5.5	0.0	14.4	4.7%
Kansas	2.8	8.0	3.0	5.0	5.8	13.0	4.7%
кептиску	4.7	11.3	2.5	4.7	1.2	16.0	4.7%
Louisiana	3.9	9.5	4.5	1.1	8.5	17.2	3.8%
Maine	1.3	4.1	1.6	2.3	3.0	6.4	6.4%
Maryland	6.8	19.2	3.4	13.9	10.2	33.1	3.8%
Massachusetts	9.1	25.8	6.4	13.9	15.6	39.7	4.0%
Michigan	9.3	27.0	5.1	12.8	14.4	39.7	3.8%
Minnesota	8.6	22.4	3.9	8.0	12.6	30.4	4.6%
Mississippi	3.2	7.7	2.3	3.0	5.5	10.6	6.4%
Missouri	3.8	11.8	4.6	9.2	8.5	21.0	3.5%
Montana	1.3	2.8	0.7	1.2	2.0	4.0	5.4%
Nebraska	1.9	4.9	2.1	3.8	4.0	8.7	4.3%
Nevada	4.0	7.6	2.2	4.0	6.2	11.6	5.4%
New Hampshire	1.5	2.6	1.0	2.9	2.6	5.5	4.4%
New Jersey	13.3	32.0	10.9	26.6	24.2	58.7	5.1%
New Mexico	3.1	5.4	1.5	2.4	4.6	7.8	6.6%
New York	25.8	76.9	40.6	80.6	66.4	157.5	5.8%
North Carolina	8.8	25.0	4.8	11.5	13.7	36.5	3.4%
North Dakota	3.9	5.4	0.8	1.3	4.7	6.7	9.9%
Ohio	11.7	28.7	8.7	22.3	20.4	51.1	4.1%
Oklahoma	4.4	9.5	2.5	4.5	7.0	14.0	4.7%
Oregon	3.1	10.2	3.1	6.1	6.2	16.3	3.3%
Pennsylvania	15.7	37.4	10.3	24.3	26.0	61.7	4.6%
Rhode Island	1.3	3.2	1.1	2.3	2.4	5.5	5.3%
South Carolina	3.1	9.1	4.0	6.1	7.2	15.2	4.8%
South Dakota	1.0	1.6	0.8	1.3	1.8	2.9	4.5%
Tennessee	7.1	13.1	4.3	8.4	11.4	21.5	4.6%
Texas	34.4	54.5	33.6	52.6	68.0	107.1	5.0%
Utah	2.3	6.7	2.2	3.8	4.5	10.5	3.7%
Vermont	1.5	3.0	0.3	0.4	1.8	3.5	7.4%
Virginia	5.6	20.0	8.2	14.7	13.8	34.7	3.8%
Washington	11.1	20.0	5.9	11.4	17.0	31.4	5.0%
West Virginia	2.4	5.6	1.2	1.6	3.6	7.2	6.0%
Wisconsin	6.5	17.8	4.5	10.2	11.0	28.0	4.5%
Wvomina	1.8	2.3	0.8	1.1	2.6	3.4	6.7%
District of Columbia	3.6	6.4	n/a	n/a	3.6	6.4	4.8%
United States	\$366.7	\$903.3	\$304.1	\$591.9	\$670.8	\$1,495.2	4.7%

Note: Amounts may not sum due to rounding.

*Average of calendar year 2012 and calendar 2013 private-industry GSP. This is the total effective business tax rate (TEBTR) on economic activity occurring within the state.

Source: Ernst & Young LLP estimates based on data from the U.S. Census Bureau, state and local government finances.



Table 6. Business share of total state and local taxes, FY2013

Jurisciction state and 22.9% 55.8% 47.5% Alaska 95.0% 47.9% 83.6% Araska 95.0% 47.9% 83.6% Arizona 41.9% 63.3% 50.7% Arkansas 33.6% 47.0% 40.9% California 34.6% 52.2% 40.4% Colorado 36.3% 59.1% 48.0% Concado 36.3% 59.7% 53.3% Delaware 58.2% 45.2% 55.7% Florida 47.6% 59.7% 43.1% Idaba 33.2% 54.1% 42.5% Hawaii 36.5% 65.5% 43.1% Idaba 39.4% 61.2% 45.3% Indiana 32.1% 52.9% 39.1% Iowa 40.3% 57.5% 46.8% Kansas 34.8% 59.7% 44.3% Kentucky 41.6% 52.7% 44.3% Kentucky 41.6% 77.5% 56.6% <th></th> <th>Business share of</th> <th>Business share of</th> <th>Business share of total</th>		Business share of	Business share of	Business share of total
Alabrama 42.9% 55.8% 47.5% Alaska 95.0% 47.9% 83.6% Arizona 41.9% 63.3% 50.7% Arkansas 39.6% 47.0% 40.9% California 34.6% 52.2% 40.4% Colorado 36.3% 59.1% 48.0% Connecticut 31.1% 25.0% 28.9% Delaware 58.2% 45.2% 55.7% Florida 47.6% 59.7% 53.3% Georgia 33.2% 54.1% 42.5% Hawaii 36.5% 65.9% 43.1% Idaho 39.4% 61.2% 45.1% Illinois 40.4% 52.3% 45.3% Indiana 32.1% 52.9% 39.1% Iowa 40.3% 57.5% 46.8% Kansas 34.8% 59.7% 44.3% Kentucky 41.6% 52.7% 44.8% Louisinan 41.7% 58.3% 49.2% Maine 33.2% 69.9% 46.6% Maryland	Jurisdiction	state taxes	local taxes	state and local taxes
Alaska 95.0% 47.9% 83.3% 50.7% Arkarsas 39.6% 47.0% 40.9% Caltornia 34.6% 52.2% 40.4% Colorado 36.3% 59.1% 48.0% Concado 36.3% 59.1% 48.0% Concado 36.3% 59.1% 48.0% Concado 36.3% 59.7% 53.3% Delaware 58.2% 45.2% 55.7% Florida 47.6% 59.7% 53.3% Georgia 33.2% 54.1% 42.5% Hawali 36.5% 65.5% 43.1% Idaho 39.4% 61.2% 45.3% Indiana 32.1% 52.9% 39.1% Iowa 40.3% 57.5% 46.8% Kanasa 34.8% 59.7% 44.3% Kentucky 41.6% 52.7% 44.3% Louisiana 41.7% 58.3% 49.2% Maine 33.2% 69.9% 46.6% Maryland 35.7% 24.2% 30.9% Massachusetts 35.4% 40.1% 39.2% Michigan 34.5% 49.4% 41.4% Mississippi 41.6% 77.5% </td <td>Alabama</td> <td>42.9%</td> <td>55.8%</td> <td>47.5%</td>	Alabama	42.9%	55.8%	47.5%
Arizona 41.9% 63.3% 50.7% Arkansas 39.6% 47.0% 40.9% California 34.6% 52.2% 40.4% Colorado 36.3% 59.1% 48.0% Connecticut 31.1% 25.0% 28.9% Delaware 58.2% 45.2% 55.7% Florida 47.6% 59.7% 53.3% Georgia 32.2% 54.1% 42.5% Hawaii 36.5% 65.9% 43.1% Idaho 39.4% 61.2% 45.1% Ilmiana 32.1% 52.9% 39.1% Iowa 40.3% 57.5% 46.8% Kansas 34.8% 59.7% 44.3% Kentucky 41.6% 52.7% 44.8% Louisiana 41.7% 58.3% 49.2% Maine 33.2% 69.9% 46.6% Maryland 35.7% 24.2% 30.9% Masschusetts 35.4% 40.1% 39.2%	Alaska	95.0%	47.9%	83.6%
Arkansas 39.6% 47.0% 40.9% California 34.6% 52.2% 40.4% Colorado 36.3% 59.1% 48.0% Connecticut 31.1% 25.0% 28.9% Delaware 58.2% 45.2% 55.7% Florida 47.6% 59.7% 53.3% Georgia 33.2% 54.1% 42.5% Hawaii 36.5% 65.9% 43.1% Idato 39.4% 61.2% 45.1% Indiana 32.1% 52.9% 39.1% Iowa 40.3% 57.5% 46.8% Kansas 34.6% 59.7% 44.3% Kentucky 41.6% 52.7% 44.8% Louisiana 41.7% 58.3% 49.2% Maine 33.2% 69.9% 46.6% Maryland 35.7% 24.2% 30.9% Michigan 34.5% 49.4% 41.4% Missouri 32.5% 50.3% 40.3% Minesota 38.5% 49.4% 41.4% Missouri <td>Arizona</td> <td>41.9%</td> <td>63.3%</td> <td>50.7%</td>	Arizona	41.9%	63.3%	50.7%
California 34.6% 52.2% 40.4% Colorado 36.3% 59.1% 48.0% Connecticut 31.1% 25.0% 28.9% Delaware 58.2% 45.2% 55.7% Florida 47.6% 59.7% 53.3% Georgia 33.2% 54.1% 42.5% Hawaii 36.5% 65.9% 43.1% Idaho 39.4% 61.2% 45.1% Illinois 40.4% 52.3% 45.3% Indiana 32.1% 52.9% 39.1% Iowa 40.3% 57.5% 46.8% Kansas 34.8% 59.7% 44.3% Louisiana 41.7% 58.3% 49.2% Maine 33.2% 69.9% 46.6% Maryland 35.7% 24.2% 30.9% Mascancusetts 35.4% 40.0% 36.3% Michigan 34.5% 40.1% 39.2% Michigan 34.5% 40.3% 40.3% Michigan 35.5% 50.3% 40.3% Mostan<	Arkansas	39.6%	47.0%	40.9%
Colorado 36.3% 59.1% 48.0% Connecticut 31.1% 25.0% 28.9% Delaware 58.2% 45.2% 55.7% Florida 47.6% 59.7% 53.3% Georgia 33.2% 54.1% 42.5% Hawaii 36.5% 65.9% 43.1% Idaho 39.4% 61.2% 45.3% Indiana 32.1% 52.9% 39.1% Iowa 40.3% 57.5% 46.8% Kansas 34.8% 59.7% 44.3% Kentucky 41.6% 52.7% 44.4.3% Kentucky 41.6% 52.7% 44.4.8% Louisiana 41.7% 58.3% 49.2% Maine 33.2% 69.9% 46.6% Maryland 35.7% 24.2% 30.9% Michigan 34.5% 40.0% 36.3% Minnesota 38.5% 50.3% 40.3% Mississippi 41.6% 77.5% 51.6% <td>California</td> <td>34.6%</td> <td>52.2%</td> <td>40.4%</td>	California	34.6%	52.2%	40.4%
Connecticut 31.1% 25.0% 28.9% Delaware 58.2% 45.2% 55.7% Florida 47.6% 59.7% 53.3% Georgia 33.2% 54.1% 42.5% Hawali 36.5% 65.9% 43.1% Idaho 39.4% 61.2% 45.1% Ilminois 40.4% 52.3% 45.3% Indiana 32.1% 52.9% 39.1% Iowa 40.3% 57.5% 46.8% Kansas 34.8% 59.7% 44.3% Kentucky 41.6% 52.7% 44.8% Louisiana 41.7% 58.3% 49.2% Maine 33.2% 69.9% 46.6% Maryland 35.7% 24.2% 30.9% Michigan 34.5% 40.0% 36.3% Mississippi 41.6% 77.5% 51.6% Mississippi 41.6% 77.5% 50.3% Michigan 38.5% 50.3% 40.3%	Colorado	36.3%	59.1%	48.0%
Delaware 58.2% 45.2% 55.7% Florida 47.6% 59.7% 53.3% Georgia 33.2% 54.1% 42.5% Hawaii 36.5% 65.9% 43.1% Idaho 39.4% 61.2% 45.1% Illinois 40.4% 52.3% 45.3% Indiana 32.1% 52.9% 39.1% Iowa 40.3% 57.5% 46.8% Kansas 34.8% 59.7% 44.3% Louislana 41.7% 58.3% 49.2% Maine 33.2% 69.9% 46.6% Maryland 35.7% 24.2% 30.9% Massachusetts 35.4% 40.0% 36.3% Minnesota 38.5% 40.3% 41.4% Mississippi 41.6% 77.5% 51.6% Missachusetts 35.4% 40.3% 40.3% Montana 46.2% 59.9% 50.2% Netraska 38.5% 56.2% 46.2% <	Connecticut	31.1%	25.0%	28.9%
Florida 47.6% 59.7% 53.3% Georgia 33.2% 54.1% 42.5% Hawaii 36.5% 65.9% 43.1% Idaho 39.4% 61.2% 45.1% Illinois 40.4% 52.3% 45.3% Indiana 32.1% 52.9% 39.1% Iowa 40.3% 57.5% 44.8% Kansas 34.8% 59.7% 44.3% Kentucky 41.6% 52.7% 44.8% Louisiana 41.7% 58.3% 49.2% Maine 33.2% 69.9% 46.6% Maryland 35.7% 24.2% 30.9% Massachusetts 35.4% 46.1% 39.2% Michigan 34.5% 40.0% 36.3% Minesota 38.5% 49.4% 41.4% Missispipi 41.6% 77.5% 51.6% Mostana 46.2% 59.9% 50.2% Nebraska 38.5% 56.2% 46.2% Neevala 52.2% 55.8% 53.5% New Jersco </td <td>Delaware</td> <td>58.2%</td> <td>45.2%</td> <td>55.7%</td>	Delaware	58.2%	45.2%	55.7%
Georgia 33.2% 54.1% 42.5% Hawaii 36.5% 65.9% 43.1% Idaho 39.4% 61.2% 45.1% Illinois 40.4% 52.3% 45.3% Indiana 32.1% 52.9% 39.1% Iowa 40.3% 57.5% 46.6% Kansas 34.8% 59.7% 44.8% Louisiana 41.7% 58.3% 49.2% Maine 33.2% 69.9% 46.6% Maryland 35.7% 24.2% 30.9% Maschuetts 35.4% 46.1% 39.2% Michigan 34.5% 40.0% 36.3% Minnesota 38.5% 49.4% 41.4% Missouri 32.5% 50.3% 40.3% Netraska 38.5% 56.2% 46.2% Nevada 52.2% 55.8% 53.5% New Jampshire 59.1% 35.4% 46.5% New Jampshire 59.1% 35.4% 42.2% </td <td>Florida</td> <td>47.6%</td> <td>59.7%</td> <td>53.3%</td>	Florida	47.6%	59.7%	53.3%
Havaii 36.5% 65.9% 43.1% Idaho 39.4% 61.2% 45.1% Idina 32.1% 52.3% 45.3% Indiana 32.1% 52.3% 46.8% Kansas 34.8% 57.5% 46.8% Kansas 34.8% 57.7% 44.3% Louisiana 41.7% 58.3% 49.2% Maine 33.2% 69.9% 46.6% Maryland 35.7% 24.2% 30.9% Massachusetts 35.4% 40.0% 36.3% Michigan 34.5% 40.0% 36.3% Minesota 38.5% 49.4% 41.4% Missispipi 41.6% 77.5% 51.6% Missouri 32.5% 50.3% 40.3% Montana 46.2% 59.9% 50.2% Nevada 52.2% 55.8% 53.5% New Jersey 41.4% 41.0% 41.2% New Jersey 41.4% 41.0% 41.2%	Georgia	33.2%	54.1%	42.5%
Idaho 39.4% 61.2% 45.1% Illinois 40.4% 52.3% 45.3% Indiana 32.1% 52.9% 39.1% Iowa 40.3% 57.5% 46.8% Kansas 34.8% 59.7% 44.3% Kentucky 41.6% 52.7% 44.8% Louisiana 41.7% 58.3% 49.2% Maine 33.2% 69.9% 46.6% Maryland 35.7% 24.2% 30.9% Massachusetts 35.4% 46.1% 39.2% Michigan 34.5% 40.0% 36.3% Minnesota 38.5% 40.3% 41.4% Mississippi 41.6% 77.5% 51.6% Missouri 32.5% 50.3% 40.3% Montana 46.2% 59.9% 50.2% Nebraska 38.5% 56.2% 46.2% New Jersey 41.4% 41.0% 41.2% New Jersey 41.4% 41.0% 41.2% New Jersey 41.4% 41.0% 42.2% <td< td=""><td>Hawaii</td><td>36.5%</td><td>65.9%</td><td>43.1%</td></td<>	Hawaii	36.5%	65.9%	43.1%
Illinois 40.4% 52.3% 45.3% Indiana 32.1% 52.9% 39.1% Iowa 40.3% 57.5% 46.8% Kansas 34.8% 59.7% 44.3% Louisiana 41.7% 58.3% 49.2% Maine 33.2% 69.9% 46.6% Maryland 35.7% 24.2% 30.9% Michigan 34.5% 40.0% 36.3% Minnesota 38.5% 49.4% 41.4% Mississippi 41.6% 77.5% 51.6% Mississippi 32.5% 50.3% 40.3% Montana 46.2% 59.9% 50.2% Nevada 52.2% 55.8% 53.5% New Hampshire 59.1% 35.4% 46.2% New Jersey 41.4% 41.0% 41.2% New Hampshire 59.1% 35.8% 50.4% 42.2% North Carolina 35.3% 62.7% 70.5% 50.4% 42.2% Nor	Idaho	39.4%	61.2%	45.1%
Indiana 32.1% 52.9% 39.1% lowa 40.3% 57.5% 46.8% Kansas 34.8% 59.7% 44.3% Kentucky 41.6% 52.7% 44.8% Louislana 41.7% 58.3% 49.2% Maine 33.2% 69.9% 46.6% Maryland 35.7% 24.2% 30.9% Massachusetts 35.4% 46.1% 39.2% Michigan 34.5% 40.0% 36.3% Minnesota 38.5% 49.4% 41.4% Missouri 32.5% 50.3% 40.3% Montana 46.2% 59.9% 50.2% Netraska 38.5% 56.2% 46.2% New Jersey 41.4% 41.0% 41.2% New Jersey 41.4% 41.0% 41.2% New Jersey 41.4% 41.0% 42.2% North Carolina 35.3% 50.4% 42.2% North Carolina 35.3% 42.2% <td< td=""><td>Illinois</td><td>40.4%</td><td>52.3%</td><td>45.3%</td></td<>	Illinois	40.4%	52.3%	45.3%
Iowa 40.3% 57.5% 46.8% Kansas 34.8% 59.7% 44.3% Kentucky 41.6% 52.7% 44.8% Louisiana 41.7% 58.3% 49.2% Maine 33.2% 69.9% 46.6% Maryland 35.7% 24.2% 30.9% Massachusetts 35.4% 40.0% 36.3% Minnesota 38.5% 40.0% 36.3% Minnesota 38.5% 40.0% 36.3% Mississippi 41.6% 77.5% 51.6% Missouri 32.5% 50.3% 40.3% Montana 46.2% 59.9% 50.2% Nebraska 38.5% 56.2% 46.2% Nevada 52.2% 55.8% 53.5% New Hampshire 59.1% 35.4% 46.5% New Marco 57.3% 61.8% 58.6% New York 33.5% 50.4% 42.2% North Carolina 35.3% 42.2% 42	Indiana	32.1%	52.9%	39.1%
Kansas 34.8% 59.7% 44.3% Kentucky 41.6% 52.7% 44.8% Louisiana 41.7% 58.3% 49.2% Maine 33.2% 69.9% 46.6% Maryland 35.7% 24.2% 30.9% Massachusetts 35.4% 40.0% 36.3% Minnesota 38.5% 49.4% 41.4% Mississippi 41.6% 77.5% 51.6% Missouri 32.5% 50.3% 40.3% Montana 46.2% 59.9% 50.2% Nebraska 38.5% 56.2% 46.2% Nevada 52.2% 55.8% 53.5% New Jarsey 41.4% 41.0% 41.2% New Jork 33.5% 50.4% 42.2% North Dakota 72.3% 62.7% <td< td=""><td>lowa</td><td>40.3%</td><td>57.5%</td><td>46.8%</td></td<>	lowa	40.3%	57.5%	46.8%
Kentucky 41.6% 52.7% 44.8% Louisiana 41.7% 58.3% 49.2% Maine 33.2% 69.9% 46.6% Maryland 35.7% 24.2% 30.9% Massachusetts 35.4% 46.1% 39.2% Michigan 34.5% 40.0% 36.3% Minnesota 38.5% 49.4% 41.4% Mississippi 41.6% 77.5% 51.6% Missouri 32.5% 50.3% 40.3% Montana 46.2% 59.9% 50.2% Nebraska 38.5% 56.2% 46.2% Nevada 52.2% 55.8% 53.5% New Hampshire 59.1% 35.4% 46.5% New Jersey 41.4% 41.0% 41.2% New Varka 35.5% 50.4% 42.2% North Carolina 35.3% 42.2% 37.5% North Dakota 72.3% 62.7% 70.5% Ohio 40.6% 39.2% 40.0% Oklahoma 46.9% 55.8% 49.8% Oregon 30.9% 50.0% 38.1% Pennsylvania 42.1% 42.2% 42.1% Rhode Island 39.1% 48.3% 43.0% South Carolina 34.0% 67.7% 42.6% Vermont 49.9% 68.4% 52.3% Utah 34.0% 57.7% 42.6% Vermont 49.9% 68.4% 52.3% Utah 34.0% 57.7% 51.5% Vermont <td>Kansas</td> <td>34.8%</td> <td>59.7%</td> <td>44.3%</td>	Kansas	34.8%	59.7%	44.3%
Louisiana 41.7% 58.3% 49.2% Maine 33.2% 69.9% 46.6% Maryland 35.7% 24.2% 30.9% Massachusetts 35.4% 46.1% 39.2% Michigan 34.5% 40.0% 36.3% Minnesota 38.5% 49.4% 41.4% Missisippi 41.6% 77.5% 51.6% Missouri 32.5% 50.3% 40.3% Montana 46.2% 59.9% 50.2% Nebraska 38.5% 56.2% 46.5% Nevada 52.2% 55.8% 53.5% New Hampshire 59.1% 35.4% 46.5% New Jersey 41.4% 41.0% 41.2% New Merico 57.3% 61.8% 58.6% New York 33.5% 50.4% 42.2% North Carolina 35.3% 42.2% 37.5% North Dakota 72.3% 62.7% 70.5% Ohio 40.6% 59.2%	Kentucky	41.6%	52.7%	44.8%
Maine 33.2% 69.9% 46.6% Maryland 35.7% 24.2% 30.9% Massachusetts 35.4% 46.1% 39.2% Michigan 34.5% 40.0% 36.3% Minnesota 38.5% 49.4% 41.4% Mississippi 41.6% 77.5% 51.6% Missouri 32.5% 50.3% 40.3% Montana 46.2% 59.9% 50.2% Netraska 38.5% 56.2% 46.2% Nevada 52.2% 55.8% 53.5% New Hampshire 59.1% 35.4% 46.5% New Jersey 41.4% 41.0% 41.2% New Mexico 57.3% 61.8% 58.6% New York 33.5% 50.4% 42.2% North Carolina 35.3% 42.2% 37.5% North Dakota 72.3% 62.7% 70.5% Ohio 40.6% 39.2% 40.0% Oklahoma 46.9% 55.8% 49.8% Oregon 30.9% 50.0% 38.1% Pennsylvania 42.1% 42.2% 42.1% Rhode Island 39.1% 48.3% 43.0% South Carolina 34.0% 66.7% 47.0% South Dakota 63.0% 61.7% 62.4% Tennessee 54.6% 50.8% 53.1% Utah 34.0% 57.7% 51.5% Wextingtina 34.0% 57.7% 51.5% Washington 55.7% 51.5% 54.2% <tr< td=""><td>Louisiana</td><td>41.7%</td><td>58.3%</td><td>49.2%</td></tr<>	Louisiana	41.7%	58.3%	49.2%
Maryland 35.7% 24.2% 30.9% Massachusetts 35.4% 46.1% 39.2% Michigan 34.5% 40.0% 36.3% Minnesota 38.5% 49.4% 41.4% Mississippi 41.6% 77.5% 51.6% Missouri 32.5% 50.3% 40.3% Montana 46.2% 59.9% 50.2% Nebraska 38.5% 56.2% 46.2% Nevada 52.2% 55.8% 53.5% New Hampshire 59.1% 35.4% 46.5% New Jersey 41.4% 41.0% 41.2% New Mexico 57.3% 61.8% 58.6% New York 33.5% 50.4% 42.2% North Carolina 35.3% 42.2% 75.5% Ohio 40.6% 39.2% 40.0% Okahoma 46.9% 55.8% 49.8% Oregon 30.9% 50.0% 38.1% Pennsylvania 42.1% 42.1%	Maine	33.2%	69.9%	46.6%
Massachusetts 35.4% 46.1% 39.2% Michigan 34.5% 40.0% 36.3% Minnesota 38.5% 49.4% 41.4% Mississippi 41.6% 77.5% 51.6% Missouri 32.5% 50.3% 40.3% Montana 46.2% 59.9% 50.2% Nebraska 38.5% 56.2% 46.2% Nevada 52.2% 55.8% 53.5% New Hampshire 59.1% 35.4% 46.5% New Hampshire 59.1% 35.4% 46.5% New Jersey 41.4% 41.0% 41.2% New Mexico 57.3% 61.8% 58.6% New York 33.5% 50.4% 42.2% North Carolina 35.3% 42.2% 37.5% North Dakota 72.3% 62.7% 70.5% Ohio 40.6% 39.2% 40.0% Oregon 30.9% 50.0% 38.1% Pennsylvania 42.1% 42.2% <td>Maryland</td> <td>35.7%</td> <td>24.2%</td> <td>30.9%</td>	Maryland	35.7%	24.2%	30.9%
Michigan 34.5% 40.0% 36.3% Minnesota 38.5% 49.4% 41.4% Mississippi 41.6% 77.5% 51.6% Missouri 32.5% 50.3% 40.3% Montana 46.2% 59.9% 50.2% Nebraska 38.5% 56.2% 46.2% Nevada 52.2% 55.8% 53.5% New Hampshire 59.1% 35.4% 46.5% New Jersey 41.4% 41.0% 41.2% New Mexico 57.3% 61.8% 58.6% New York 33.5% 50.4% 42.2% North Carolina 35.3% 42.2% 37.5% North Dakota 72.3% 62.7% 70.5% Ohio 40.6% 39.2% 40.0% Oregon 30.9% 50.0% 38.1% Pennsylvania 42.1% 42.2% 42.1% Rode Island 39.1% 48.3% 43.0% South Dakota 63.0% 61.7%	Massachusetts	35.4%	46.1%	39.2%
Minnesota 38.5% 49.4% 41.4% Mississippi 41.6% 77.5% 51.6% Missouri 32.5% 50.3% 40.3% Montana 46.2% 59.9% 50.2% Nebraska 38.5% 56.2% 46.2% Nevada 52.2% 55.8% 53.5% New Hampshire 59.1% 35.4% 46.5% New Jersey 41.4% 41.0% 41.2% New Mexico 57.3% 61.8% 58.6% New York 33.5% 50.4% 42.2% North Carolina 35.3% 42.2% 37.5% North Dakota 72.3% 62.7% 70.5% Ohio 40.6% 39.2% 40.0% Oklahoma 46.9% 55.8% 49.8% Oregon 30.9% 50.0% 38.1% Pennsylvania 42.1% 42.2% 42.1% Rhode Island 39.1% 63.3% 53.5% Utah 34.0% 57.7%	Michigan	34.5%	40.0%	36.3%
Mississippi 41.6% 77.5% 51.6% Missouri 32.5% 50.3% 40.3% Montana 46.2% 59.9% 50.2% Nebraska 38.5% 56.2% 46.2% Nevada 52.2% 55.8% 53.5% New Hampshire 59.1% 35.4% 46.5% New Jersey 41.4% 41.0% 41.2% New Mexico 57.3% 61.8% 58.6% New York 33.5% 50.4% 42.2% North Carolina 35.3% 42.2% 37.5% North Dakota 72.3% 62.7% 70.5% Ohio 40.6% 39.2% 40.0% Oklahoma 46.9% 55.8% 49.8% Oregon 30.9% 50.0% 38.1% Pennsylvania 42.1% 42.2% 42.1% Rhode Island 39.1% 48.3% 43.0% South Carolina 34.0% 66.7% 47.0% South Dakota 63.1% 63.9%	Minnesota	38.5%	49.4%	41.4%
Missouri 32.5% 50.3% 40.3% Montana 46.2% 59.9% 50.2% Nebraska 38.5% 56.2% 46.2% Nevada 52.2% 55.8% 53.5% New Hampshire 59.1% 35.4% 46.5% New Jersey 41.4% 41.0% 41.2% New Mexico 57.3% 61.8% 58.6% New York 33.5% 50.4% 42.2% North Carolina 35.3% 42.2% 37.5% North Dakota 72.3% 62.7% 70.5% Ohio 40.6% 39.2% 40.0% Oklahoma 46.9% 55.8% 49.8% Oregon 30.9% 50.0% 38.1% Pennsylvania 42.1% 42.2% 42.1% Rhode Island 39.1% 48.3% 43.0% South Carolina 34.0% 66.7% 47.0% South Dakota 63.1% 51.1% 52.3% Virginia 28.1% 56.0% <td>Mississippi</td> <td>41.6%</td> <td>77.5%</td> <td>51.6%</td>	Mississippi	41.6%	77.5%	51.6%
Montana 46.2% 59.9% 50.2% Nebraska 38.5% 56.2% 46.2% Nevada 52.2% 55.8% 53.5% New Hampshire 59.1% 35.4% 46.5% New Jersey 41.4% 41.0% 41.2% New Mexico 57.3% 61.8% 58.6% New York 33.5% 50.4% 42.2% North Carolina 35.3% 42.2% 37.5% North Dakota 72.3% 62.7% 70.5% Ohio 40.6% 39.2% 40.0% Oklahoma 46.9% 55.8% 49.8% Oregon 30.9% 50.0% 38.1% Pennsylvania 42.1% 42.2% 42.1% Rhode Island 39.1% 48.3% 43.0% South Carolina 34.0% 66.7% 47.0% South Dakota 63.0% 61.7% 62.4% Tennessee 54.6% 50.8% 53.1% Utah 34.0% 57.7%	Missouri	32.5%	50.3%	40.3%
Nebraska 38.5% 56.2% 46.2% Nevada 52.2% 55.8% 53.5% New Hampshire 59.1% 35.4% 46.5% New Jersey 41.4% 41.0% 41.2% New Mexico 57.3% 61.8% 58.6% New York 33.5% 50.4% 42.2% North Carolina 35.3% 42.2% 37.5% North Dakota 72.3% 62.7% 70.5% Ohio 40.6% 39.2% 40.0% Oklahoma 46.9% 55.8% 49.8% Oregon 30.9% 50.0% 38.1% Pennsylvania 42.1% 42.2% 42.1% Rhode Island 39.1% 48.3% 43.0% South Carolina 34.0% 66.7% 47.0% South Dakota 63.0% 63.1% 62.4% Tennessee 54.6% 50.8% 53.1% Utah 34.0% 57.7% 42.6% Vermont 49.9% 68.4%	Montana	46.2%	59.9%	50.2%
Nevada 52.2% 55.8% 53.5% New Hampshire 59.1% 35.4% 46.5% New Jersey 41.4% 41.0% 41.2% New Mexico 57.3% 61.8% 58.6% New York 33.5% 50.4% 42.2% North Carolina 35.3% 42.2% 37.5% North Dakota 72.3% 62.7% 70.5% Ohio 40.6% 39.2% 40.0% Oklahoma 46.9% 55.8% 49.8% Oregon 30.9% 50.0% 38.1% Pennsylvania 42.1% 42.2% 42.1% Rhode Island 39.1% 48.3% 43.0% South Carolina 34.0% 66.7% 47.0% South Dakota 63.0% 61.7% 62.4% Tennessee 54.6% 50.8% 53.1% Texas 63.1% 63.9% 63.5% Utah 34.0% 57.7% 42.6% Vermont 49.9% 68.4%	Nebraska	38.5%	56.2%	46.2%
New Hampshire 59.1% 35.4% 46.5% New Jersey 41.4% 41.0% 41.2% New Mexico 57.3% 61.8% 58.6% New York 33.5% 50.4% 42.2% North Carolina 35.3% 42.2% 37.5% North Dakota 72.3% 62.7% 70.5% Ohio 40.6% 39.2% 40.0% Oklahoma 46.9% 55.8% 49.8% Oregon 30.9% 50.0% 38.1% Pennsylvania 42.1% 42.2% 42.1% Rhode Island 39.1% 48.3% 43.0% South Carolina 34.0% 66.7% 47.0% South Dakota 63.0% 61.7% 62.4% Tennessee 54.6% 50.8% 53.1% Utah 34.0% 57.7% 42.6% Virginia 28.1% 63.9% 63.5% Utah 34.0% 57.7% 51.5% 54.2% West Virginia 43.3% </td <td>Nevada</td> <td>52.2%</td> <td>55.8%</td> <td>53.5%</td>	Nevada	52.2%	55.8%	53.5%
New Jersey 41.4% 41.0% 41.2% New Mexico 57.3% 61.8% 58.6% New York 33.5% 50.4% 42.2% North Carolina 35.3% 42.2% 37.5% North Dakota 72.3% 62.7% 70.5% Ohio 40.6% 39.2% 40.0% Oklahoma 46.9% 55.8% 49.8% Oregon 30.9% 50.0% 38.1% Pennsylvania 42.1% 42.2% 42.1% Rhode Island 39.1% 48.3% 43.0% South Carolina 34.0% 66.7% 47.0% South Dakota 63.0% 61.7% 62.4% Tennessee 54.6% 50.8% 53.1% Utah 34.0% 57.7% 42.6% Vermont 49.9% 68.4% 52.3% Virginia 28.1% 56.0% 39.9% Washington 55.7% 51.5% 54.2% West Virginia 43.3% 75.1% </td <td>New Hampshire</td> <td>59.1%</td> <td>35.4%</td> <td>46.5%</td>	New Hampshire	59.1%	35.4%	46.5%
New Mexico 57.3% 61.8% 58.6% New York 33.5% 50.4% 42.2% North Carolina 35.3% 42.2% 37.5% North Dakota 72.3% 62.7% 70.5% Ohio 40.6% 39.2% 40.0% Oklahoma 46.9% 55.8% 49.8% Oregon 30.9% 50.0% 38.1% Pennsylvania 42.1% 42.2% 42.1% Rhode Island 39.1% 48.3% 43.0% South Carolina 34.0% 66.7% 47.0% South Dakota 63.0% 61.7% 62.4% Tennessee 54.6% 50.8% 53.1% Texas 63.1% 63.9% 63.5% Utah 34.0% 57.7% 42.6% Vermont 49.9% 68.4% 52.3% Virginia 28.1% 56.0% 39.9% Washington 55.7% 51.5% 54.2% West Virginia 43.3% 75.1%	New Jersey	41.4%	41.0%	41.2%
New York 33.5% 50.4% 42.2% North Carolina 35.3% 42.2% 37.5% North Dakota 72.3% 62.7% 70.5% Ohio 40.6% 39.2% 40.0% Oklahoma 46.9% 55.8% 49.8% Oregon 30.9% 50.0% 38.1% Pennsylvania 42.1% 42.2% 42.1% Rhode Island 39.1% 48.3% 43.0% South Carolina 34.0% 66.7% 47.0% South Dakota 63.0% 61.7% 62.4% Tennessee 54.6% 50.8% 53.1% Texas 63.1% 63.9% 63.5% Utah 34.0% 57.7% 42.6% Vermont 49.9% 68.4% 52.3% Virginia 28.1% 56.0% 39.9% Washington 55.7% 51.5% 54.2% West Virginia 43.3% 75.1% 50.4% Wyorning 76.9% 72.0%	New Mexico	57.3%	61.8%	58.6%
North Carolina 35.3% 42.2% 37.5% North Dakota 72.3% 62.7% 70.5% Ohio 40.6% 39.2% 40.0% Oklahoma 46.9% 55.8% 49.8% Oregon 30.9% 50.0% 38.1% Pennsylvania 42.1% 42.2% 42.1% Rhode Island 39.1% 48.3% 43.0% South Carolina 34.0% 66.7% 47.0% South Dakota 63.0% 61.7% 62.4% Tennessee 54.6% 50.8% 53.1% Texas 63.1% 63.9% 63.5% Utah 34.0% 57.7% 42.6% Vermont 49.9% 68.4% 52.3% Virginia 28.1% 56.0% 39.9% Washington 55.7% 51.5% 54.2% West Virginia 43.3% 75.1% 50.4% Wisconsin 36.6% 44.5% 39.5% Wyoming 76.9% 72.0%	New York	33.5%	50.4%	42.2%
North Dakota 72.3% 62.7% 70.5% Ohio 40.6% 39.2% 40.0% Oklahoma 46.9% 55.8% 49.8% Oregon 30.9% 50.0% 38.1% Pennsylvania 42.1% 42.2% 42.1% Rhode Island 39.1% 48.3% 43.0% South Carolina 34.0% 66.7% 47.0% South Dakota 63.0% 61.7% 62.4% Tennessee 54.6% 50.8% 53.1% Texas 63.1% 63.9% 63.5% Utah 34.0% 57.7% 42.6% Vermont 49.9% 68.4% 52.3% Virginia 28.1% 56.0% 39.9% Washington 55.7% 51.5% 54.2% West Virginia 43.3% 75.1% 50.4% Wisconsin 36.6% 44.5% 39.5% Wyoming 76.9% 72.0% 75.3% District of Columbia 56.0% 72.0% <td>North Carolina</td> <td>35.3%</td> <td>42.2%</td> <td>37.5%</td>	North Carolina	35.3%	42.2%	37.5%
Ohio 40.6% 39.2% 40.0% Oklahoma 46.9% 55.8% 49.8% Oregon 30.9% 50.0% 38.1% Pennsylvania 42.1% 42.2% 42.1% Rhode Island 39.1% 48.3% 43.0% South Carolina 34.0% 66.7% 47.0% South Carolina 34.0% 66.7% 47.0% South Dakota 63.0% 61.7% 62.4% Tennessee 54.6% 50.8% 53.1% Texas 63.1% 63.9% 63.5% Utah 34.0% 57.7% 42.6% Vermont 49.9% 68.4% 52.3% Virginia 28.1% 56.0% 39.9% Washington 55.7% 51.5% 54.2% West Virginia 43.3% 75.1% 50.4% Wisconsin 36.6% 44.5% 39.5% Wyoming 76.9% 72.0% 75.3% District of Columbia 56.0% n/a <td>North Dakota</td> <td>72.3%</td> <td>62.7%</td> <td>70.5%</td>	North Dakota	72.3%	62.7%	70.5%
Oklahoma 46.9% 55.8% 49.8% Oregon 30.9% 50.0% 38.1% Pennsylvania 42.1% 42.2% 42.1% Rhode Island 39.1% 48.3% 43.0% South Carolina 34.0% 66.7% 47.0% South Carolina 34.0% 66.7% 47.0% South Dakota 63.0% 61.7% 62.4% Tennessee 54.6% 50.8% 53.1% Texas 63.1% 63.9% 63.5% Utah 34.0% 57.7% 42.6% Vermont 49.9% 68.4% 52.3% Virginia 28.1% 56.0% 39.9% Washington 55.7% 51.5% 54.2% West Virginia 43.3% 75.1% 50.4% Wisconsin 36.6% 44.5% 39.5% Wyoming 76.9% 72.0% 75.3% District of Columbia 56.0% 1/2% 56.0%	Ohio	40.6%	39.2%	40.0%
Oregon 30.9% 50.0% 38.1% Pennsylvania 42.1% 42.2% 42.1% Rhode Island 39.1% 48.3% 43.0% South Carolina 34.0% 66.7% 47.0% South Dakota 63.0% 61.7% 62.4% Tennessee 54.6% 50.8% 53.1% Texas 63.1% 63.9% 63.5% Utah 34.0% 57.7% 42.6% Vermont 49.9% 68.4% 52.3% Virginia 28.1% 56.0% 39.9% Washington 55.7% 51.5% 54.2% West Virginia 43.3% 75.1% 50.4% Wisconsin 36.6% 44.5% 39.5% Wyoming 76.9% 72.0% 75.3% District of Columbia 56.0% 72.0% 75.3%	Oklahoma	46.9%	55.8%	49.8%
Pennsylvania 42.1% 42.2% 42.1% Rhode Island 39.1% 48.3% 43.0% South Carolina 34.0% 66.7% 47.0% South Dakota 63.0% 61.7% 62.4% Tennessee 54.6% 50.8% 53.1% Texas 63.1% 63.9% 63.5% Utah 34.0% 57.7% 42.6% Vermont 49.9% 68.4% 52.3% Virginia 28.1% 56.0% 39.9% Washington 55.7% 51.5% 54.2% West Virginia 43.3% 75.1% 50.4% Wisconsin 36.6% 44.5% 39.5% Wyoming 76.9% 72.0% 75.3% District of Columbia 56.0% n/a 56.0%	Oregon	30.9%	50.0%	38.1%
Rhode Island 39.1% 48.3% 43.0% South Carolina 34.0% 66.7% 47.0% South Dakota 63.0% 61.7% 62.4% Tennessee 54.6% 50.8% 53.1% Texas 63.1% 63.9% 63.5% Utah 34.0% 57.7% 42.6% Vermont 49.9% 68.4% 52.3% Virginia 28.1% 56.0% 39.9% Washington 55.7% 51.5% 54.2% West Virginia 43.3% 75.1% 50.4% Wisconsin 36.6% 44.5% 39.5% Wyoming 76.9% 72.0% 75.3% District of Columbia 56.0% 14.0% 14.0%	Pennsylvania	42.1%	42.2%	42.1%
South Carolina 34.0% 66.7% 47.0% South Dakota 63.0% 61.7% 62.4% Tennessee 54.6% 50.8% 53.1% Texas 63.1% 63.9% 63.5% Utah 34.0% 57.7% 42.6% Vermont 49.9% 68.4% 52.3% Virginia 28.1% 56.0% 39.9% Washington 55.7% 51.5% 54.2% West Virginia 43.3% 75.1% 50.4% Wisconsin 36.6% 44.5% 39.5% Wyoming 76.9% 72.0% 75.3% District of Columbia 56.0% n/a 56.0%	Rhode Island	39.1%	48.3%	43.0%
South Dakota 63.0% 61.7% 62.4% Tennessee 54.6% 50.8% 53.1% Texas 63.1% 63.9% 63.5% Utah 34.0% 57.7% 42.6% Vermont 49.9% 68.4% 52.3% Virginia 28.1% 56.0% 39.9% Washington 55.7% 51.5% 54.2% West Virginia 43.3% 75.1% 50.4% Wisconsin 36.6% 44.5% 39.5% Wyoming 76.9% 72.0% 75.3% District of Columbia 56.0% n/a 56.0%	South Carolina	34.0%	66.7%	47.0%
Iennessee54.6%50.8%53.1%Texas63.1%63.9%63.5%Utah34.0%57.7%42.6%Vermont49.9%68.4%52.3%Virginia28.1%56.0%39.9%Washington55.7%51.5%54.2%West Virginia43.3%75.1%50.4%Wisconsin36.6%44.5%39.5%Wyoming76.9%72.0%75.3%District of Columbia56.0%n/a56.0%	South Dakota	63.0%	61.7%	62.4%
Texas 63.1% 63.9% 63.5% Utah 34.0% 57.7% 42.6% Vermont 49.9% 68.4% 52.3% Virginia 28.1% 56.0% 39.9% Washington 55.7% 51.5% 54.2% West Virginia 43.3% 75.1% 50.4% Wisconsin 36.6% 44.5% 39.5% Wyoming 76.9% 72.0% 75.3% District of Columbia 56.0% n/a 56.0%	Tennessee	54.6%	50.8%	53.1%
Utah 34.0% 57.7% 42.6% Vermont 49.9% 68.4% 52.3% Virginia 28.1% 56.0% 39.9% Washington 55.7% 51.5% 54.2% West Virginia 43.3% 75.1% 50.4% Wisconsin 36.6% 44.5% 39.5% Wyoming 76.9% 72.0% 75.3% District of Columbia 56.0% 56.0% 56.0%	Texas	63.1%	63.9%	63.5%
vermont 49.9% 68.4% 52.3% Virginia 28.1% 56.0% 39.9% Washington 55.7% 51.5% 54.2% West Virginia 43.3% 75.1% 50.4% Wisconsin 36.6% 44.5% 39.5% Wyoming 76.9% 72.0% 75.3% District of Columbia 56.0% n/a 56.0%	Utah	34.0%	57.7%	42.6%
Virginia 28.1% 56.0% 39.9% Washington 55.7% 51.5% 54.2% West Virginia 43.3% 75.1% 50.4% Wisconsin 36.6% 44.5% 39.5% Wyoming 76.9% 72.0% 75.3% District of Columbia 56.0% n/a 56.0%	Vermont	49.9%	68.4%	52.3%
Washington 55.7% 51.5% 54.2% West Virginia 43.3% 75.1% 50.4% Wisconsin 36.6% 44.5% 39.5% Wyoming 76.9% 72.0% 75.3% District of Columbia 56.0% n/a 56.0%	Virginia	28.1%	56.0%	39.9%
West Virginia 43.3% 75.1% 50.4% Wisconsin 36.6% 44.5% 39.5% Wyoming 76.9% 72.0% 75.3% District of Columbia 56.0% n/a 56.0%	Washington	55.7%	51.5%	54.2%
Wisconsin 36.6% 44.5% 39.5% Wyoming 76.9% 72.0% 75.3% District of Columbia 56.0% n/a 56.0%	West Virginia	43.3%	(5.1%	50.4%
wyoming 76.9% 72.0% 75.3% District of Columbia 56.0% n/a 56.0%	Wisconsin	36.6%	44.5%	39.5%
District of Columbia 56.0% Ubited States 40.6%	Wyoming	/6.9%	/2.0%	(5.3%
		56.0%		56.0%

Note: District of Columbia taxes are treated as state taxes in this analysis.

Source: Ernst & Young LLP estimates based on data from the U.S. Census Bureau, state and local government finances.