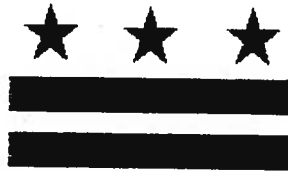


Government of the
District of Columbia



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Tax Rates and Tax Burdens in the District of Columbia - A Nationwide Comparison

2007

Issued August 2008

**Tax Rates and Tax Burdens in the District of Columbia:
A Nationwide Comparison**

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EXECUTIVE SUMMARY

State and local tax systems in the United States are widely diverse. The 50 states and the District of Columbia employ a broad range of taxes and fees to fund state and local government operations. The combination of taxes and fees utilized by a particular jurisdiction is dependent upon many factors, including revenue needs, the tax base of the local government, the fiscal relationship between the state and local governments, and the level of local government services demanded by residents.

Scope & Methodology

The District's tax structure includes taxes typically imposed by local governments, such as real and personal property taxes, deed taxes, and others. At the same time, the District's tax structure also includes taxes usually associated with the state level of government, such as the individual and corporate income taxes, sales and use taxes, excise taxes and motor vehicle-related taxes. Fifty-one percent of the District's locally generated revenues come from taxes usually administered by a state.

Comparison of the tax burdens in the District and the 50 states is therefore inadequate without also including local-level taxes. For this reason, this report compares the state and local tax burdens of hypothetical households in the District of Columbia with those for the largest city in each of the 50 states for 2007. The four major taxes used in the comparison are the individual income tax; the real property tax on residential property; the general sales and use tax; and automobile taxes, including the gasoline tax, registration fees, the excise tax, and personal property tax. This study does not incorporate the effects of differing local tax burdens on the federal individual income tax burden.

All tax burdens reflect state and local tax rates. Tax burdens are compared for five hypothetical families that consist of two wage-earning spouses and one school-age child. The gross family income levels used are \$25,000, \$50,000, \$75,000, \$100,000 and \$150,000. The wage and salary split is assumed to be 70-30 between the two spouses. All other income is assumed to be split evenly. The family at each income level is assumed to own a single family home, with the exception of families at the \$25,000 income level, who are assumed to occupy rental housing. All families are assumed to reside within the confines of the city, and all wage and salary income is assumed to have been earned in the city.

Findings

The major state and local tax burdens by tax type for the five different income levels used in this study are presented in Table 1 of the text. As the data show, tax burdens across the 51 cities vary widely at all income levels. At the \$25,000 income level, the \$4,233 burden for Philadelphia, Pennsylvania is almost two times greater than the \$1,880 burden for Anchorage, Alaska. Similarly, at the \$150,000 income level, the Philadelphia, Pennsylvania burden of \$21,955 is more than four times the Anchorage, Alaska burden of \$5,336. The differences in the composition of state and local tax structures cause a wide variation in the burdens at all income levels.

The highest combined overall tax burden, based on all income levels, occurs in Philadelphia, Pennsylvania; followed by Bridgeport, Connecticut; Detroit, Michigan; and Indianapolis, Indiana.

The lowest combined tax burdens for the 51 cities occur in Anchorage, Alaska; followed by Manchester, New Hampshire; Cheyenne, Wyoming; and Seattle, Washington.

Although the District has both these state and local fiscal features, the actual tax structure is not complemented by the typical state or local economic base. There are many examples, such as:

- Manufacturing, an important industry in the economic and tax bases of many major cities, is largely lacking in the District.
- Unlike every state in the nation that has an income tax; Washington, D.C. does not have the authority to tax nonresident income earned within its borders. Nonresidents earn about 2/3 of all income in the District of Columbia.
- About 31 percent of all property value in the District is exempt from property taxation due to the federal and diplomatic presence (21 percent) as well as other tax-exempt properties (10 percent).
- An estimated 7 percent of sales are not subject to sales and use tax in the District due to military and diplomatic exemptions.
- The District has a relatively high percentage of low-income taxpayers, which further limits the District's revenue-raising capacity.

Despite these limitations in the tax base, the District of Columbia funds most of the functions usually provided by state and local levels of government. The non-municipal functions include responsibility for welfare programs, physical and mental health care and maintenance of the public education system -- including a "state" university.

To provide an adequate level of funding for these state and local responsibilities given the limited tax base, the District's tax rates often are higher than those in the states. IRS Statistics of Income (SOI) data indicate that in 2006, the District's overall per capita tax collections were higher than those of 49 states, behind only Connecticut. For some tax types, however, the District's taxes are lower than most states.

The tax burdens calculated here suggest that the District of Columbia ranks in the mid range of the 51 cities included in the study, ranking 32nd out of 51 at the \$25,000 income level; 39th at the \$50,000 income level; 37th at the \$75,000 income level; 33rd at the \$100,000 income level; and 30th at the \$150,000 income level.

ESTIMATED TAX BURDEN FOR A HYPOTHETICAL FAMILY OF THREE, 2007

	RANK	BURDEN AMOUNT	BURDEN PERCENT
Washington, DC			
\$ 25,000 family income	32 of 51	\$2,768	11.1%
\$ 50,000 family income	39 of 51	\$3,590	7.2%
\$ 75,000 family income	37 of 51	\$5,617	7.5%
\$100,000 family income	33 of 51	\$8,258	8.3%
\$150,000 family income	30 of 51	\$13,050	8.7%

No single pattern of taxation characterizes a high tax burden or a low tax burden city. Details concerning the various taxes levied and why the tax burdens differ from one jurisdiction to another are presented in this publication. Part I of this publication compares tax burdens in the District of Columbia with those of the largest city in each state, through December 31, 2007. Part II of this publication contains a compendium of tables which illustrate the tax rates in the District of Columbia and the 50 states for 13 different types of taxes as of January 1, 2008.

ACKNOWLEDGMENT

Each year the Government of the District of Columbia, Office of the Chief Financial Officer, Office of Revenue Analysis publishes several reports that provide information to the citizens and taxpayers of the District of Columbia. The reports contain information about the rates and burdens of major taxes in the District of Columbia compared with states and other large cities in the United States.

This publication contains two reports: (I) Tax Burdens in Washington, D.C., Compared with Those in the Largest City in Each State, 2007 and (II) A Comparison of Selected Tax Rates in the District of Columbia with Those in the 50 States: A Compendium of Tables. This information is requested annually by committees of the U.S. Congress and the District of Columbia Council and is provided pursuant to Public Law 93-407.

Questions and comments concerning these publications should be addressed to: Edward W. Wyatt, Tax Research Specialist, Economic Affairs Administration, Office of Revenue Analysis, 441 4th Street, NW, Suite 410 South, Washington, D.C. 20001, telephone (202) 727-7775.

Our appreciation is extended to the many state and local officials who reviewed draft reports. Their cooperation in providing information and their helpful suggestions make this publication possible.

Robert D. Ebel, Ph. D.
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Office of the Chief Financial Officer
Office of Revenue Analysis
September 2008

Part I

Tax Burdens In Washington, D.C. Compared With Those In The Largest City In Each State

2007

OVERVIEW

State and local tax systems in the United States are diverse. The 50 states and the District of Columbia employ a broad range of taxes and fees to fund state and local government operations.

The combination of taxes and fees utilized by a particular jurisdiction is dependent upon many factors, including revenue needs, the tax base of the local government, the fiscal relationships between state and local government, constitutional and legal limitations on the powers of taxation, taxpayer demand for government services, and other factors.

"Tax burden" is defined in this study as a measure of the tax paid by a taxpayer under a specified set of conditions. This study defines a specified set of conditions and computes corresponding tax burdens in 51 different jurisdictions. In evaluating or interpreting these comparisons, consideration should be given to circumstances specific to each jurisdiction, which may affect tax burdens. Such circumstances can include greater local demand for services, greater local costs of producing services, and the use of revenue sources other than taxes to finance certain services.

This study compares tax burdens in 51 different locations **for a hypothetical family of three**. The major state and local tax burdens for the family in the District of Columbia are compared with those in the largest city in each state. It must be emphasized that these burden comparisons reflect the assumptions used in their computation. For this reason it is important to study the methodology used in the report before drawing conclusions about the relative levels of taxation in each of the cities.

This is an ongoing study, published annually and readers are advised not to compare the hypothetical tax burdens across years; any number of small changes in state and/or local tax policy or in the assumptions of the study can result in misleading information under such comparisons. The purpose of the study remains to compare tax burdens on a hypothetical household in different jurisdictions in a specific year, and not over time.

CHAPTER I

How Tax Burdens are Computed for the Largest City in Each State

The majority of taxpayers in the United States are aware that the amount of state and local tax liability of an individual taxpayer varies from one jurisdiction to another. The extent of these differences in state and local tax burdens across the country, however, may not be fully recognized.

The taxing systems of states and local jurisdictions differ in many aspects. The relationship of state taxes to federal tax law is one of several factors causing differences in tax burdens from one state to another. Other differences reflect decisions by state and local governments on what should and should not be subject to tax. For example, several states do not levy an individual income tax, although for many others it represents a major source of state funding. Tax burdens also differ because some states can shift a larger portion of governmental costs to business and may be able to "export" some of their tax burden. This has been true, for example, for energy producing states and states specializing in tourism.

This report compares the state and local tax burdens of hypothetical households in Washington, D.C., with the burden for the largest city in each of the 50 states for 2007. The four major taxes used in the comparison are the individual income tax, the real property tax on residential property, the general sales and use tax, and automobile taxes, including the gasoline tax, registration fees, the excise tax and the personal property tax. This study does not incorporate the effects of differing local tax burdens on the federal individual income tax burden. Income and property taxes are deductible in computing federal income taxes and the effect of federal deductibility is to reduce the overall difference in tax burdens between jurisdictions.

All tax burdens reflect state and local tax rates. Tax burdens are compared for a hypothetical family that consists of two wage-earning spouses and one school-age child. The gross family income levels used are \$25,000, \$50,000, \$75,000, \$100,000 and \$150,000. The wage and salary split is assumed to be 70-30 between the two spouses. All other income is assumed to be split evenly. The family at each income level is assumed to own a single family home and to reside within the confines of the city. However, at the \$25,000 income level the study assumes that the household renter-occupies and not owner-occupies its housing unit. All wage and salary income is further assumed to have been earned in the city. The particular assumptions used in the calculation of each major tax type are indicated on the following pages.

- **Housing Values.** Housing values across income levels in the 2007 study are based on national data from the U.S. Census Bureau's American Community Survey (ACS) and adjusted by linear regression for the different income levels. The use of the ACS and regression is intended to provide an improved estimate of housing values by income levels across the 51 cities in the study.

- **Mortgage Interest.** The mortgage interest amount (for use as an itemized deduction) in the 2007 study is derived by calculating an amortization schedule for the estimated home value for each income level in each city.
- **Renters versus Owners.** The hypothetical family at the \$25,000 income level in this year's study is assumed to rent, rather than own a home. The assumption that families earning \$25,000 per year, are rents is likely more realistic than the assumption that they own a home.

Individual Income Tax

The five income levels used in this study are divided between wage and salary income and other types of income. The table below shows the wages and salaries, interest income and capital gains for Washington, D.C. married filers. The following data have been updated from the previous year for all of the income categories using 2006 tax year data except for the \$25,000 income category.

Gross Income		Long-Term Wages and Salaries	Interest	Capital Gains 1/	2006 Federal AGI
\$25,000	Spouse 1	\$16,985	\$515	0	\$ 25,000
	Spouse 2	6,985	515	0	
\$50,000	Spouse 1	\$34,208	\$547	\$ 245	\$ 50,000
	Spouse 2	14,208	547	245	
\$75,000	Spouse 1	\$51,225	\$758	\$ 517	\$ 75,000
	Spouse 2	21,225	758	517	
\$100,000	Spouse 1	\$67,898	\$861	\$1,241	\$100,000
	Spouse 2	27,898	861	1,241	
\$150,000	Spouse 1	\$101,646	\$1,234	\$2,120	\$150,000
	Spouse 2	41,646	1,234	2,120	

1/ Assumes a three-year holding period

Because the Federal Earned Income Tax credit (EITC) at the \$25,000 income level in some states will determine the state's EITC, and because several states (such as Alabama, Iowa, Louisiana, Missouri, Montana, Oklahoma, Oregon, and Utah) allow the deduction of all or part of an individual's federal income tax liability in computing the state income tax, it is necessary to compute the 2007 federal individual income tax at each income level using the above assumptions. Interest and long-term capital gains were fully or partially taxable at the federal level for the time period used for this report.

Many states in 2007 allowed taxpayers to begin their state income tax computations with federal adjusted gross income (A.G.I.) or federal taxable income. Other states do not use either of these two measures of federal income as a starting point.

Total itemized deductions, which were also used in the federal tax computation, were assumed to be equal to the following, where the deductions for the \$50,000 and above income levels have been adjusted to reflect Washington, D.C. Statistics of Income (SOI) income levels for tax year 2006.

Deduction	Gross Income Level				
	\$ 25,000	\$ 50,000	\$ 75,000	\$100,000	\$150,000
Medical (Gross)	2,664	4,848	7,114	8,784	12,250
Nondeductible Medical 1/	-1,875	-3,750	-5,625	-7,500	-11,250
Net Medical Deduction	789	1,098	1,489	1,284	1,000
Deductible Taxes	2/	2/	2/	2/	2/
Mortgage Interest 3/	0	6,441	7,988	9,507	14,780
Contribution Deduction	697	1,722	2,916	3,416	3,573
Gross Miscellaneous	847	2,301	2,775	3,111	4,230
Nondeductible 4/	-500	-1,000	-1,500	-2,000	-3,000
Net Miscellaneous Deduction	347	1,301	1,275	1,111	1,230
Other Miscellaneous Deductions	56	140	172	176	132
Total Deductions (excluding deductible taxes)	1,889	10,702	13,840	15,494	20,715

- 1/ Nondeductible medical equal 7.5 percent of federal A.G.I. All or part of medical deductions may be allowed in some states.
- 2/ The tax deduction varies from city to city and is based on real and personal property taxes computed in the 2007 study and individual income taxes computed in the 2006 study.
- 3/ Mortgage interest is based on 6th year interest paid on a home purchased in 2000 at an interest rate of 6.0%.
- 4/ Nondeductible miscellaneous equal 2 percent of A.G.I.

The itemized deductions shown above are used in the calculation of the 2007 tax burdens. The 2007 deductible real and personal property taxes computed in the current year's 51-city burden study is used for the 2007 property tax deduction. For the 2007 state and local individual income tax deduction, 2006 data were used as a proxy. These figures were used in computing the 2007 federal income tax burden. States that allow state and local income tax deductions are Georgia, Hawaii, New Mexico, Oklahoma, Rhode Island, and Vermont. Alabama allows social security tax and Medicare tax deductions on their state tax. Iowa and New Jersey allow all medical expenses paid as an itemized state deduction. For those states not allowing their own state income tax as a deduction, it is not included in itemized deductions.

Real Property Tax

Real property tax burdens in the 51 cities are a function of residential real estate values, the ratio of assessed value to market value and the tax rate. Some jurisdictions allow certain deductions from the value of residential property before the tax is calculated while others allow credits against the calculated real estate tax. These deductions and/or credits are normally limited to owner-occupied properties.

The property tax rates for each of the 51 cities, presented in Table 4, page 18, indicate a wide range in these rates. This information is based upon data received from various state research agencies and/or local assessors. The data presented in Table 5 (page 19) indicate that the assumed market value of a residence for purposes of this study is based on a national value at all income levels. The housing values for each income level (except the \$25,000 income level) shown in Table 5 are derived from 2006 ACS data. The data were used to determine the median house value at specific income levels. The ACS tables show the house value ranges and the number of units for different income ranges.

Since this study is interested in a specific house value associated with a specific income level and not house value ranges and income ranges as presented by the ACS, the median house value for a specified income level is estimated using interpolation whereby the median value for a specific income level is estimated using the number of units and the house value ranges. The estimation involves determining within which house value range the median number of units falls and as such determine the median house value¹. To calculate the median house value for the \$100,000 and \$150,000 income levels, a different technique was used².

As stated previously, the study assumes that the family with an income of \$25,000 does not own a home (and as a result does not pay property tax), but instead rents. The methodology used to calculate the rent for each city was computed using the same technique as previously used for the other ACS income ranges. Because renters pay property tax indirectly through their rent, it was necessary to compute a percentage of said rent constituting property taxes. States with property tax circuit breaker programs estimate a “property tax rent equivalent” in order to calculate the amount that renters are paying in property taxes. While there is some variation in the assumption of rent constituting property taxes within different states, the median, mean and the mode are 20 percent. Thus, on average, states assume that about 20 percent of rent goes toward paying property taxes. It is important to note that these are **hypothetical** values based on income levels and do not represent **average** values for a particular jurisdiction.

In computing property tax burdens, it is also necessary to consider the various exemptions, limitations and credits noted in Table 6 (page 19). The variety of real property tax exemptions, most of which apply only to residential real property, is very broad. Table 6 does not include the many senior citizen exemptions and credits available in a large number of states, nor can it adjust for “caps” on the growth in tax liability over time. Table 4 (page 18), which compares residential real estate tax rates for each city, does not reflect the various exemptions

¹ See Appendix A for a detailed description of the methodology used to calculate the median house values for specific income levels based on data from the 2006 ACS.

² Ibid

and credits noted in Table 6. The many senior citizen exemptions and credits available are also not reflected in Table 4, because seniors are not included in the hypothetical households of this study. However, the property tax burdens computed and shown in Table 1 of this study reflect the applicable provisions.

Sales and Use Tax

The sales tax burdens included in this study are based on information from the 2006 Bureau of Labor Statistics Consumer Expenditure Survey (CES). The CES provides data on consumer expenditures for different income categories. For example, the CES data provide average annual expenditures on items such as food at home, food away from home, apparel and services, health care and transportation. The expenditure data and the tax rates of cities are used to determine the sales tax that these expenditures generate. The state and local general sales tax rates in each city are reported in Table 7, page 21.

Automobile Taxes

Automobile taxes included in this study are gasoline taxes, motor vehicle registration fees (state and local), excise taxes, and personal property taxes levied on automobiles. Table 10 (page 24) summarizes automobile ownership assumptions for each income level, including types of vehicles, weight, value and annual gasoline consumption.

CHAPTER II

Overall Tax Burdens for the Largest City in Each State

The major state and local tax burdens by tax type for the five different income levels and combined totals used in this study are presented in Table 1 (pages 8-13). As reflected in Table 1, tax burdens across the 51 cities vary widely at all income levels. As stated in the Executive Summary, at the \$25,000 income level, the \$4,233 burden for Philadelphia, Pennsylvania is almost two times greater than the \$1,880 burden for Anchorage, Alaska. Similarly, at the \$150,000 income level, the Philadelphia, Pennsylvania burden of \$21,955 is more than four times the Anchorage, Alaska, burden of \$5,336. The differences in the composition of state and local tax structures cause a wide variation in tax burdens at all income levels.

The highest combined overall tax burden, based on all income levels, occurs in Philadelphia, Pennsylvania, followed by Bridgeport, Connecticut; Detroit, Michigan; and Indianapolis, Indiana.

The lowest combined tax burdens for the 51 cities occur in Anchorage, Alaska; followed by Manchester, New Hampshire; Cheyenne, Wyoming; and Seattle, Washington.

No single pattern characterizes a city with either a high or a low tax burden. Generally, however, high tax burden cities have a graduated individual income tax rate and/or high real estate tax rates, and are cities located in the Northeast. Low tax burden cities generally have a low individual income tax (if they have one at all) and average or below average real property tax rates. The regional pattern cannot be overlooked, as two of the four highest tax cities are located in the Northeast and three of the four lowest tax cities are located outside the Northeast corridor.

TABLE 1
ESTIMATED BURDEN OF MAJOR TAXES FOR A HYPOTHETICAL FAMILY OF THREE, 2007
\$25,000

RANK	CITY	ST	TAXES				BURDEN	
			INCOME	PROPERTY 2/	SALES	AUTO	AMOUNT	PERCENT
1	Philadelphia	PA	1,672	1,786	566	209	4,233	16.9%
2	Birmingham	AL	1,068	1,786	1,027	211	4,091	16.4%
3	Louisville	KY	1,354	1,786	588	174	3,902	15.6%
4	Little Rock	AR	481	1,786	1,003	255	3,525	14.1%
5	Charleston	WV	662	1,786	709	356	3,513	14.1%
6	Kansas City	MO	471	1,786	907	300	3,464	13.9%
7	Chicago	IL	488	1,786	853	271	3,398	13.6%
8	Columbus	OH	763	1,786	654	182	3,384	13.5%
9	Indianapolis	IN	804	1,786	668	112	3,370	13.5%
10	Atlanta	GA	559	1,786	751	251	3,346	13.4%
11	Oklahoma City	OK	399	1,786	967	185	3,337	13.3%
12	Charlotte	NC	8/	1,786	718	246	3,327	13.3%
13	Honolulu	HI	556	1,786	744	232	3,318	13.3%
14	Des Moines	IA	450	1,786	668	413	3,316	13.3%
15	Jackson	MS	207	1,786	878	429	3,300	13.2%
16	Detroit	MI	602	1,786	595	190	3,173	12.7%
17	Phoenix	AZ	123	1,786	1,043	209	3,161	12.6%
18	New Orleans	LA	305	1,786	925	142	3,157	12.6%
19	Salt Lake City	UT	230	1,786	799	271	3,085	12.3%
20	Wichita	KS	38	1,786	918	254	2,996	12.0%
21	Memphis	TN	0	1,786	1,065	142	2,993	12.0%
22	Denver	CO	183	1,786	740	266	2,975	11.9%
23	Albuquerque	NM	0	1,786	1,039	134	2,958	11.8%
24	Providence	RI	0	1,786	669	496	2,951	11.8%
25	Portland	OR	945	1,786	0	160	2,891	11.6%
26	Seattle	WA	0	1,786	817	257	2,860	11.4%
27	Virginia Beach	VA	288	1,786	595	250	2,859	11.4%
28	Cheyenne	WY	0	1,786	846	215	2,847	11.4%
29	Sioux Falls	SD	0	1,786	867	180	2,833	11.3%
30	Columbia	SC	0	1,786	728	307	2,820	11.3%
31	Omaha	NE	0	1,786	712	283	2,780	11.1%
32	WASHINGTON	DC	199	1,786	601	183	2,768	11.1%
33	Houston	TX	0	1,786	801	171	2,758	11.0%
34	New York City	NY	0	1,786	799	168	2,753	11.0%
35	Los Angeles	CA	0	1,786	628	298	2,711	10.8%
36	Jacksonville	FL	0	1,786	801	121	2,707	10.8%
37	Minneapolis	MN	0	1,786	664	223	2,672	10.7%
38	Boise	ID	49	1,786	630	203	2,667	10.7%
39	Boston	MA	334	1,786	316	211	2,647	10.6%
40	Baltimore	MD	0	1,786	661	192	2,638	10.6%
41	Milwaukee	WI	0	1,786	604	249	2,638	10.6%
42	Las Vegas	NV	0	1,786	566	273	2,625	10.5%
43	Fargo	ND	87	1,786	551	201	2,625	10.5%
44	Newark	NJ	0	1,786	687	143	2,615	10.5%
45	Bridgeport	CT	7	1,786	626	174	2,592	10.4%
46	Portland	ME	69	1,786	436	276	2,567	10.3%
47	Burlington	VT	0	1,786	552	170	2,508	10.0%
48	Billings	MT	332	1,786	0	285	2,403	9.6%
49	Wilmington	DE	300	1,786	0	149	2,234	8.9%
50	Manchester	NH	0	1,786	0	190	1,976	7.9%
51	Anchorage	AK	0	1,786	0	94	1,880	7.5%
AVERAGE 1/			\$331	\$1,786	\$723	\$227	\$2,964	11.9%
MEDIAN			\$123	\$1,786	\$687	\$211	\$2,860	11.4%

1/ Based on cities actually levying tax.

2/ Based on 20 percent of estimated annual rent.

TABLE 1
ESTIMATED BURDEN OF MAJOR TAXES FOR A HYPOTHETICAL FAMILY OF THREE, 2007
\$50,000

RANK	CITY	ST	TAXES				BURDEN	
			INCOME	PROPERTY	SALES	AUTO	AMOUNT	PERCENT
1	Philadelphia	PA	3,361	4,235	803	231	8,629	17.3%
2	Baltimore	MD	2,052	3,907	937	208	7,105	14.2%
3	Detroit	MI	1,873	3,256	829	222	6,180	12.4%
4	Indianapolis	IN	2,002	3,079	927	125	6,133	12.3%
5	Bridgeport	CT	349	4,627	888	191	6,055	12.1%
6	Milwaukee	WI	1,462	3,326	860	273	5,921	11.8%
7	Des Moines	IA	1,237	3,126	964	463	5,790	11.6%
8	Columbus	OH	2,087	2,373	928	201	5,589	11.2%
9	Louisville	KY	2,817	1,596	836	208	5,457	10.9%
10	Omaha	NE	924	3,107	993	335	5,359	10.7%
11	Kansas City	MO	1,600	1,865	1,253	386	5,104	10.2%
12	Providence	RI	965	2,438	925	771	5,099	10.2%
13	Jackson	MS	847	2,448	1,222	549	5,066	10.1%
14	Charlotte	NC	1,765	1,948	992	299	5,004	10.0%
15	Little Rock	AR	1,242	1,958	1,374	325	4,899	9.8%
16	Atlanta	GA	1,459	2,049	1,027	319	4,854	9.7%
17	Oklahoma City	OK	1,495	1,828	1,325	197	4,845	9.7%
18	Burlington	VT	941	2,709	795	184	4,629	9.3%
19	Charleston	WV	1,817	1,380	976	436	4,609	9.2%
20	Albuquerque	NM	787	2,237	1,393	160	4,577	9.2%
21	Fargo	ND	346	3,162	780	237	4,524	9.0%
22	Portland	ME	1,272	2,269	627	331	4,499	9.0%
23	Wichita	KS	1,086	1,897	1,258	256	4,497	9.0%
24	Birmingham	AL	1,994	840	1,320	258	4,412	8.8%
25	Memphis	TN	0	2,791	1,458	157	4,406	8.8%
26	Houston	TX	0	3,070	1,144	185	4,398	8.8%
27	Newark	NJ	677	2,566	943	153	4,340	8.7%
28	Columbia	SC	1,347	1,576	998	394	4,314	8.6%
29	New York City	NY	2,145	811	1,113	190	4,259	8.5%
30	Wilmington	DE	1,630	2,447	0	165	4,242	8.5%
31	Minneapolis	MN	1,080	1,947	934	227	4,188	8.4%
32	Portland	OR	2,287	1,710	0	177	4,174	8.3%
33	Salt Lake City	UT	1,760	1,015	1,095	288	4,157	8.3%
34	Virginia Beach	VA	1,528	1,425	853	297	4,103	8.2%
35	Boston	MA	1,938	1,232	474	248	3,892	7.8%
36	New Orleans	LA	1,175	1,179	1,298	158	3,810	7.6%
37	Boise	ID	1,608	946	887	220	3,662	7.3%
38	Sioux Falls	SD	0	2,248	1,176	196	3,620	7.2%
39	WASHINGTON	DC	1,638	846	866	240	3,590	7.2%
40	Denver	CO	1,299	900	1,037	325	3,561	7.1%
41	Chicago	IL	1,282	769	1,211	286	3,547	7.1%
42	Phoenix	AZ	684	1,048	1,415	256	3,403	6.8%
43	Honolulu	HI	1,758	264	950	268	3,239	6.5%
44	Los Angeles	CA	230	1,683	908	376	3,197	6.4%
45	Jacksonville	FL	0	1,848	1,047	131	3,026	6.1%
46	Billings	MT	1,156	1,519	0	309	2,984	6.0%
47	Las Vegas	NV	0	1,833	803	320	2,957	5.9%
48	Seattle	WA	0	1,383	1,163	290	2,836	5.7%
49	Cheyenne	WY	0	1,080	1,146	269	2,495	5.0%
50	Anchorage	AK	0	2,095	0	100	2,195	4.4%
51	Manchester	NH	0	1,914	0	236	2,149	4.3%
AVERAGE ^{1/}			\$1,386	\$2,035	\$1,003	\$267	4,423	8.8%
MEDIAN			\$1,272	\$1,914	\$950	\$248	\$4,398	8.8%

^{1/} Based on cities actually levying tax.

TABLE 1
ESTIMATED BURDEN OF MAJOR TAXES FOR A HYPOTHETICAL FAMILY OF THREE, 2007
\$75,000

RANK	CITY	ST	TAXES				BURDEN	
			INCOME	PROPERTY	SALES	AUTO	AMOUNT	PERCENT
1	Philadelphia	PA	5,036	5,199	1,046	325	11,606	15.5%
2	Baltimore	MD	3,689	4,797	1,271	314	10,070	13.4%
3	Bridgeport	CT	2,514	5,680	1,174	302	9,670	12.9%
4	Detroit	MI	3,745	3,998	1,097	383	9,223	12.3%
5	Indianapolis	IN	3,181	4,080	1,227	171	8,658	11.5%
6	Milwaukee	WI	2,945	4,103	1,155	393	8,597	11.5%
7	Des Moines	IA	2,354	3,888	1,249	917	8,409	11.2%
8	Louisville	KY	4,582	2,048	1,123	382	8,135	10.8%
9	Columbus	OH	3,640	2,913	1,206	279	8,039	10.7%
10	Jackson	MS	1,875	3,074	1,622	1,292	7,863	10.5%
11	Omaha	NE	2,038	3,833	1,323	622	7,817	10.4%
12	Charlotte	NC	3,249	2,391	1,300	739	7,679	10.2%
13	Kansas City	MO	2,793	2,290	1,672	834	7,588	10.1%
14	Atlanta	GA	2,713	2,659	1,361	719	7,452	9.9%
15	Little Rock	AR	2,500	2,472	1,788	665	7,425	9.9%
16	New York City	NY	4,588	1,039	1,487	268	7,382	9.8%
17	Portland	ME	2,910	2,834	842	739	7,324	9.8%
18	Providence	RI	1,729	2,993	1,231	1,371	7,323	9.8%
19	Charleston	WV	3,362	1,694	1,264	875	7,195	9.6%
20	Oklahoma City	OK	2,704	2,269	1,747	320	7,040	9.4%
21	Wichita	KS	2,408	2,390	1,659	541	6,997	9.3%
22	Columbia	SC	2,753	1,934	1,303	910	6,901	9.2%
23	Minneapolis	MN	2,821	2,406	1,238	367	6,832	9.1%
24	Albuquerque	NM	1,968	2,769	1,797	224	6,758	9.0%
25	Burlington	VT	1,701	3,326	1,064	280	6,371	8.5%
26	Birmingham	AL	3,135	1,093	1,602	525	6,355	8.5%
27	Salt Lake City	UT	3,149	1,246	1,430	508	6,333	8.4%
28	Wilmington	DE	3,068	3,004	0	229	6,301	8.4%
29	Portland	OR	3,931	2,099	0	249	6,278	8.4%
30	Virginia Beach	VA	2,726	1,750	1,157	596	6,229	8.3%
31	New Orleans	LA	2,298	1,684	1,743	355	6,080	8.1%
32	Boise	ID	3,200	1,268	1,197	330	5,995	8.0%
33	Boston	MA	3,214	1,512	638	586	5,950	7.9%
34	Fargo	ND	594	3,881	1,038	333	5,846	7.8%
35	Newark	NJ	1,117	3,150	1,207	243	5,717	7.6%
36	Houston	TX	0	3,808	1,549	282	5,640	7.5%
37	WASHINGTON	DC	2,931	1,167	1,170	349	5,617	7.5%
38	Denver	CO	2,280	1,105	1,380	806	5,570	7.4%
39	Memphis	TN	0	3,427	1,913	220	5,560	7.4%
40	Los Angeles	CA	1,216	2,083	1,237	842	5,378	7.2%
41	Honolulu	HI	3,438	384	1,147	383	5,352	7.1%
42	Chicago	IL	2,019	1,023	1,624	478	5,144	6.9%
43	Billings	MT	2,559	1,865	0	689	5,113	6.8%
44	Phoenix	AZ	1,241	1,401	1,849	588	5,079	6.8%
45	Sioux Falls	SD	0	2,760	1,518	294	4,572	6.1%
46	Jacksonville	FL	0	2,456	1,284	195	3,936	5.2%
47	Las Vegas	NV	0	2,251	1,072	486	3,809	5.1%
48	Seattle	WA	0	1,698	1,561	457	3,715	5.0%
49	Cheyenne	WY	0	1,326	1,512	665	3,503	4.7%
50	Manchester	NH	0	2,349	0	493	2,842	3.8%
51	Anchorage	AK	0	2,572	0	165	2,737	3.6%
AVERAGE ^{1/}			\$2,634	\$2,538	\$1,321	\$502	\$6,529	8.7%
MEDIAN			\$2,559	\$2,391	\$1,249	\$393	\$6,355	8.5%

^{1/} Based on cities actually levying tax.

TABLE 1
ESTIMATED BURDEN OF MAJOR TAXES FOR A HYPOTHETICAL FAMILY OF THREE, 2007
\$100,000

RANK	CITY	ST	TAXES				BURDEN	
			INCOME	PROPERTY	SALES	AUTO	AMOUNT	PERCENT
1	Philadelphia	PA	6,683	6,275	1,491	434	14,884	14.9%
2	Baltimore	MD	5,433	5,790	1,791	396	13,410	13.4%
3	Bridgeport	CT	4,007	6,857	1,643	581	13,088	13.1%
4	Detroit	MI	6,032	4,826	1,543	493	12,894	12.9%
5	Milwaukee	WI	4,494	4,971	1,662	515	11,642	11.6%
6	Indianapolis	IN	4,309	5,198	1,722	233	11,463	11.5%
7	Des Moines	IA	3,735	4,740	1,738	1,024	11,237	11.2%
8	Louisville	KY	6,421	2,553	1,565	471	11,011	11.0%
9	Columbus	OH	5,405	3,517	1,672	377	10,971	11.0%
10	Omaha	NE	3,576	4,562	1,886	880	10,903	10.9%
11	New York City	NY	7,009	1,292	2,067	356	10,725	10.7%
12	Charlotte	NC	5,049	2,886	1,774	877	10,586	10.6%
13	Portland	ME	4,824	3,465	1,214	1,027	10,530	10.5%
14	Jackson	MS	3,002	3,773	2,238	1,464	10,477	10.5%
15	Providence	RI	2,979	3,612	1,711	1,990	10,292	10.3%
16	Little Rock	AR	3,964	3,046	2,439	788	10,237	10.2%
17	Kansas City	MO	4,048	2,764	2,340	975	10,126	10.1%
18	Atlanta	GA	4,069	3,339	1,878	830	10,117	10.1%
19	Wichita	KS	3,845	2,941	2,260	896	9,942	9.9%
20	Charleston	WV	4,987	2,045	1,725	1,044	9,801	9.8%
21	Oklahoma City	OK	3,995	2,762	2,418	379	9,554	9.6%
22	Columbia	SC	4,261	2,335	1,802	1,042	9,440	9.4%
23	Minneapolis	MN	4,327	2,918	1,750	437	9,432	9.4%
24	Albuquerque	NM	3,150	3,363	2,445	290	9,248	9.2%
25	Burlington	VT	3,073	4,014	1,553	350	8,990	9.0%
26	Boise	ID	4,986	1,749	1,754	418	8,906	8.9%
27	Portland	OR	5,987	2,534	0	332	8,853	8.9%
28	Salt Lake City	UT	4,611	1,504	1,990	633	8,738	8.7%
29	New Orleans	LA	3,483	2,248	2,458	478	8,667	8.7%
30	Wilmington	DE	4,589	3,627	0	309	8,525	8.5%
31	Virginia Beach	VA	4,047	2,112	1,667	670	8,496	8.5%
32	Birmingham	AL	4,290	1,376	2,182	622	8,470	8.5%
33	WASHINGTON	DC	4,610	1,525	1,704	419	8,258	8.3%
34	Boston	MA	4,530	1,826	906	856	8,117	8.1%
35	Los Angeles	CA	2,798	2,531	1,749	970	8,049	8.0%
36	Fargo	ND	1,443	4,685	1,431	433	7,993	8.0%
37	Newark	NJ	1,972	3,803	1,679	293	7,747	7.7%
38	Honolulu	HI	5,215	518	1,484	503	7,719	7.7%
39	Denver	CO	3,342	1,334	1,944	1,083	7,703	7.7%
40	Billings	MT	4,070	2,252	0	970	7,292	7.3%
41	Houston	TX	0	4,633	2,221	352	7,206	7.2%
42	Phoenix	AZ	1,921	1,795	2,633	801	7,150	7.2%
43	Memphis	TN	0	4,136	2,603	294	7,033	7.0%
44	Chicago	IL	2,755	1,307	2,315	552	6,930	6.9%
45	Sioux Falls	SD	0	3,331	2,074	371	5,776	5.8%
46	Jacksonville	FL	0	3,136	1,781	259	5,175	5.2%
47	Seattle	WA	0	2,049	2,232	585	4,867	4.9%
48	Las Vegas	NV	0	2,717	1,450	634	4,800	4.8%
49	Cheyenne	WY	0	1,601	2,092	891	4,584	4.6%
50	Manchester	NH	0	2,836	0	692	3,527	3.5%
51	Anchorage	AK	0	3,160	0	193	3,352	3.4%
AVERAGE ^{1/}			\$4,030	\$3,101	\$1,844	\$642	\$8,920	8.9%
MEDIAN			\$4,007	\$2,918	\$1,750	\$552	\$8,906	8.9%

Chapter II: Overall Tax Burdens for the Largest City in Each State

1/ Based on cities actually levying tax.

TABLE 1
ESTIMATED BURDEN OF MAJOR TAXES FOR A HYPOTHETICAL FAMILY OF THREE, 2007
\$150,000

RANK	CITY	ST	TAXES				BURDEN	
			INCOME	PROPERTY	SALES	AUTO	AMOUNT	PERCENT
1	Philadelphia	PA	10,009	9,898	1,645	404	21,955	14.6%
2	Bridgeport	CT	6,850	10,816	1,851	738	20,255	13.5%
3	Baltimore	MD	8,664	9,133	2,026	373	20,196	13.5%
4	Detroit	MI	9,287	7,612	1,735	648	19,281	12.9%
5	Indianapolis	IN	6,566	8,960	1,935	216	17,677	11.8%
6	Milwaukee	WI	7,415	7,890	1,866	481	17,652	11.8%
7	New York City	NY	12,739	2,147	2,302	333	17,521	11.7%
8	Columbus	OH	9,192	5,547	1,888	350	16,977	11.3%
9	Des Moines	IA	6,191	7,605	1,905	1,140	16,886	11.3%
10	Omaha	NE	6,435	7,291	2,130	973	16,828	11.3%
11	Portland	ME	8,424	5,588	1,371	1,309	16,691	11.1%
12	Louisville	KY	10,025	4,252	1,769	535	16,581	11.1%
13	Providence	RI	5,840	5,698	1,899	2,441	15,878	10.6%
14	Charlotte	NC	8,190	4,553	1,993	1,026	15,761	10.5%
15	Jackson	MS	5,101	6,124	2,496	1,887	15,608	10.4%
16	Little Rock	AR	6,826	4,978	2,722	965	15,491	10.3%
17	Atlanta	GA	6,604	5,629	2,117	1,053	15,402	10.3%
18	Kansas City	MO	6,751	4,359	2,610	1,233	14,954	10.0%
19	Wichita	KS	6,615	4,796	2,516	847	14,774	9.8%
20	Charleston	WV	8,235	3,226	1,924	1,246	14,630	9.8%
21	Minneapolis	MN	7,473	4,743	1,939	417	14,572	9.7%
22	Burlington	VT	6,083	6,332	1,724	331	14,470	9.6%
23	Columbia	SC	7,212	3,683	2,009	1,336	14,241	9.5%
24	Portland	OR	9,886	3,996	0	309	14,191	9.5%
25	Los Angeles	CA	6,687	4,037	1,998	1,223	13,945	9.3%
26	Oklahoma City	OK	6,434	4,419	2,700	363	13,916	9.3%
27	Boise	ID	8,018	3,368	1,986	393	13,764	9.2%
28	Albuquerque	NM	5,348	5,360	2,715	285	13,707	9.1%
29	Wilmington	DE	7,656	5,721	0	286	13,663	9.1%
30	WASHINGTON	DC	7,977	2,731	1,924	419	13,050	8.7%
31	New Orleans	LA	5,531	4,145	2,772	475	12,924	8.6%
32	Newark	NJ	4,477	5,998	1,847	279	12,602	8.4%
33	Virginia Beach	VA	6,547	3,331	1,887	726	12,490	8.3%
34	Salt Lake City	UT	7,264	2,372	2,152	609	12,398	8.3%
35	Boston	MA	7,196	2,879	1,035	1,118	12,228	8.2%
36	Fargo	ND	2,715	7,390	1,612	430	12,147	8.1%
37	Honolulu	HI	8,875	968	1,619	476	11,939	8.0%
38	Birmingham	AL	6,372	2,328	2,424	745	11,870	7.9%
39	Billings	MT	6,987	3,551	0	1,026	11,564	7.7%
40	Denver	CO	5,362	2,103	2,196	1,445	11,107	7.4%
41	Phoenix	AZ	3,295	3,119	2,908	1,033	10,356	6.9%
42	Houston	TX	0	7,408	2,434	332	10,174	6.8%
43	Memphis	TN	0	6,524	2,921	273	9,718	6.5%
44	Chicago	IL	4,207	2,264	2,590	531	9,592	6.4%
45	Sioux Falls	SD	0	5,255	2,305	350	7,910	5.3%
46	Jacksonville	FL	0	5,423	1,980	234	7,637	5.1%
47	Las Vegas	NV	0	4,286	1,643	666	6,595	4.4%
48	Seattle	WA	0	3,233	2,528	593	6,353	4.2%
49	Cheyenne	WY	0	2,525	2,326	1,180	6,031	4.0%
50	Manchester	NH	0	4,473	0	877	6,031	3.6%
51	Anchorage	AK	0	5,151	0	185	5,336	3.6%
AVERAGE 1/			\$6,763	\$5,004	\$2,062	\$728	\$13,467	9.0%
MEDIAN			\$6,604	\$4,743	\$1,980	\$593	\$13,916	9.3%

1/ Based on cities actually levying tax.

Chapter II: Overall Tax Burdens for the Largest City in Each State

State	City	Population	State Tax Burden	City Tax Burden	County Tax Burden	Local Tax Burden	State Tax Burden
Alabama	Birmingham	200,000	1.5%	0.5%	0.5%	0.5%	1.5%
Alaska	Anchorage	280,000	1.5%	0.5%	0.5%	0.5%	1.5%
Arizona	Phoenix	1,000,000	1.5%	0.5%	0.5%	0.5%	1.5%
Arkansas	Fayetteville	100,000	1.5%	0.5%	0.5%	0.5%	1.5%
California	Los Angeles	4,000,000	1.5%	0.5%	0.5%	0.5%	1.5%
Colorado	Denver	700,000	1.5%	0.5%	0.5%	0.5%	1.5%
Connecticut	Hartford	200,000	1.5%	0.5%	0.5%	0.5%	1.5%
Delaware	Wilmington	70,000	1.5%	0.5%	0.5%	0.5%	1.5%
Florida	Jacksonville	700,000	1.5%	0.5%	0.5%	0.5%	1.5%
Georgia	Atlanta	400,000	1.5%	0.5%	0.5%	0.5%	1.5%
Hawaii	Honolulu	350,000	1.5%	0.5%	0.5%	0.5%	1.5%
Idaho	Boise	200,000	1.5%	0.5%	0.5%	0.5%	1.5%
Illinois	Chicago	3,000,000	1.5%	0.5%	0.5%	0.5%	1.5%
Indiana	Indianapolis	600,000	1.5%	0.5%	0.5%	0.5%	1.5%
Iowa	Des Moines	200,000	1.5%	0.5%	0.5%	0.5%	1.5%
Kansas	Wichita	200,000	1.5%	0.5%	0.5%	0.5%	1.5%
Kentucky	Louisville	300,000	1.5%	0.5%	0.5%	0.5%	1.5%
Louisiana	New Orleans	300,000	1.5%	0.5%	0.5%	0.5%	1.5%
Maine	Portland	60,000	1.5%	0.5%	0.5%	0.5%	1.5%
Maryland	Baltimore	700,000	1.5%	0.5%	0.5%	0.5%	1.5%
Massachusetts	Boston	600,000	1.5%	0.5%	0.5%	0.5%	1.5%
Michigan	Detroit	700,000	1.5%	0.5%	0.5%	0.5%	1.5%
Minnesota	Minneapolis	300,000	1.5%	0.5%	0.5%	0.5%	1.5%
Mississippi	Jackson	200,000	1.5%	0.5%	0.5%	0.5%	1.5%
Missouri	St. Louis	300,000	1.5%	0.5%	0.5%	0.5%	1.5%
Montana	Billings	30,000	1.5%	0.5%	0.5%	0.5%	1.5%
Nebraska	Omaha	200,000	1.5%	0.5%	0.5%	0.5%	1.5%
Nevada	Las Vegas	600,000	1.5%	0.5%	0.5%	0.5%	1.5%
New Hampshire	Manchester	100,000	1.5%	0.5%	0.5%	0.5%	1.5%
New Jersey	Newark	200,000	1.5%	0.5%	0.5%	0.5%	1.5%
New Mexico	Albuquerque	200,000	1.5%	0.5%	0.5%	0.5%	1.5%
New York	New York City	18,000,000	1.5%	0.5%	0.5%	0.5%	1.5%
North Carolina	Raleigh	200,000	1.5%	0.5%	0.5%	0.5%	1.5%
North Dakota	Bismarck	30,000	1.5%	0.5%	0.5%	0.5%	1.5%
Ohio	Columbus	600,000	1.5%	0.5%	0.5%	0.5%	1.5%
Oklahoma	Oklahoma City	200,000	1.5%	0.5%	0.5%	0.5%	1.5%
Oregon	Portland	500,000	1.5%	0.5%	0.5%	0.5%	1.5%
Pennsylvania	Philadelphia	1,500,000	1.5%	0.5%	0.5%	0.5%	1.5%
Rhode Island	Providence	100,000	1.5%	0.5%	0.5%	0.5%	1.5%
South Carolina	Columbia	100,000	1.5%	0.5%	0.5%	0.5%	1.5%
South Dakota	Spearhead	30,000	1.5%	0.5%	0.5%	0.5%	1.5%
Tennessee	Memphis	300,000	1.5%	0.5%	0.5%	0.5%	1.5%
Texas	Houston	2,000,000	1.5%	0.5%	0.5%	0.5%	1.5%
Utah	Salt Lake City	200,000	1.5%	0.5%	0.5%	0.5%	1.5%
Vermont	Montpelier	30,000	1.5%	0.5%	0.5%	0.5%	1.5%
Virginia	Richmond	200,000	1.5%	0.5%	0.5%	0.5%	1.5%
Washington	Seattle	600,000	1.5%	0.5%	0.5%	0.5%	1.5%
West Virginia	Charleston	30,000	1.5%	0.5%	0.5%	0.5%	1.5%
Wisconsin	Madison	200,000	1.5%	0.5%	0.5%	0.5%	1.5%
Wyoming	Cheyenne	30,000	1.5%	0.5%	0.5%	0.5%	1.5%

TABLE 1
ESTIMATED BURDEN OF MAJOR TAXES FOR A HYPOTHETICAL FAMILY OF THREE, 2007
COMBINED TOTALS

RANK	CITY	ST	TAXES				BURDEN AMOUNT
			INCOME	PROPERTY	SALES	AUTO	
1	Philadelphia	PA	26,761	27,392	5,551	1,603	61,307
2	Baltimore	MD	19,838	25,412	6,685	1,482	53,418
3	Bridgeport	CT	13,727	29,766	6,182	1,986	51,660
4	Detroit	MI	21,539	21,477	5,798	1,936	50,751
5	Indianapolis	IN	16,862	23,103	6,479	857	47,300
6	Milwaukee	WI	16,316	22,076	6,147	1,911	46,450
7	Des Moines	IA	13,967	21,144	6,569	3,958	45,639
8	Louisville	KY	25,199	12,235	5,881	1,770	45,085
9	Columbus	OH	21,087	16,135	6,349	1,388	44,959
10	Omaha	NE	12,973	20,579	7,043	3,092	43,687
11	New York City	NY	26,481	7,074	7,768	1,316	42,639
12	Charlotte	NC	18,831	13,564	6,777	3,186	42,358
13	Jackson	MS	11,032	17,206	8,455	5,621	42,314
14	Portland	ME	17,499	15,941	4,490	3,682	41,612
15	Little Rock	AR	15,013	14,239	9,325	3,000	41,576
16	Providence	RI	11,513	16,526	6,435	7,069	41,543
17	Kansas City	MO	15,663	13,063	8,782	3,728	41,237
18	Atlanta	GA	15,404	15,461	7,135	3,172	41,172
19	Charleston	WV	19,063	10,130	6,598	3,958	39,748
20	Wichita	KS	13,992	13,809	8,611	2,793	39,205
21	Oklahoma City	OK	15,027	13,063	9,157	1,444	38,692
22	Columbia	SC	15,573	11,314	6,840	3,988	37,716
23	Minneapolis	MN	15,701	13,800	6,524	1,671	37,696
24	Albuquerque	NM	11,253	15,515	9,388	1,092	37,249
25	Burlington	VT	11,798	18,166	5,687	1,315	36,967
26	Portland	OR	23,036	12,124	0	1,227	36,387
27	Birmingham	AL	16,859	7,423	8,555	2,361	35,199
28	Boise	ID	17,861	9,116	6,423	1,564	34,994
29	Wilmington	DE	17,243	16,585	0	1,137	34,965
30	Salt Lake City	UT	17,014	7,922	7,466	2,309	34,711
31	New Orleans	LA	12,792	11,042	9,196	1,609	34,638
32	Virginia Beach	VA	15,076	10,404	6,159	2,538	34,177
33	WASHINGTON	DC	17,355	8,054	6,264	1,610	33,284
34	Los Angeles	CA	10,931	12,120	6,520	3,709	33,280
35	Fargo	ND	5,185	20,904	5,412	1,633	33,134
36	Newark	NJ	8,243	17,303	6,363	1,111	33,020
37	Boston	MA	17,212	9,235	3,368	3,018	32,833
38	Honolulu	HI	19,842	3,919	5,944	1,861	31,566
39	Denver	CO	12,466	7,227	7,296	3,926	30,916
40	Houston	TX	0	20,705	8,150	1,321	30,176
41	Memphis	TN	0	18,664	9,960	1,086	29,710
42	Billings	MT	15,104	10,973	0	3,279	29,356
43	Phoenix	AZ	7,264	9,149	9,849	2,887	29,149
44	Chicago	IL	10,751	7,148	8,594	2,117	28,611
45	Sioux Falls	SD	0	15,379	7,940	1,391	24,711
46	Jacksonville	FL	0	14,649	6,894	940	22,482
47	Las Vegas	NV	0	12,873	5,534	2,379	20,786
48	Seattle	WA	0	10,148	8,300	2,182	20,631
49	Cheyenne	WY	0	8,317	7,922	3,220	19,459
50	Manchester	NH	0	13,357	0	2,488	15,845
51	Anchorage	AK	0	14,765	0	737	15,502
AVERAGE 1/			\$15,144	\$14,465	\$6,953	\$2,366	\$36,304
MEDIAN			\$15,027	\$13,800	\$6,569	\$1,986	\$36,387

1/ Based on cities actually levying tax.

CHAPTER III

Comparing Specific Tax Burdens for a Hypothetical Family of Three in the Largest City in Each State

Individual Income Tax

Residents of 44 of the 51 cities in the study are subject to some type of individual income tax at the state and/or local levels. Individual income tax burdens vary widely due to factors such as differences in tax base, tax rates, exemptions, deductions and treatment of federal taxes. These variations are reflected in the individual income tax burdens shown in Table 3 (page 17).

The percentage of income paid in individual income taxes by residents of the largest city in states having an income tax at the income level of \$25,000 ranges from a low of zero percent in fourteen of the cities in the study to a high of 6.7 percent in Philadelphia, Pennsylvania. At the \$150,000 income level, the burden ranges from zero percent of income in Manchester, New Hampshire and Memphis, Tennessee to 8.5 percent in New York City, New York. It should be noted that the Tennessee and New Hampshire income taxes are applicable only to interest and dividend income and the exemptions are high enough to eliminate individual income taxes at all income levels used in the study. New York City has broad-based income taxes at both the state and local levels, each of which has graduated rates. The average individual income tax rate for the 44 cities levying the tax ranges from 1.3 percent at \$25,000 income to 4.5 percent at \$150,000 income.

As Table 3 indicates, there are several types of individual income tax systems including graduated state and local rates, graduated state and flat local rates, flat state and local rates, graduated state tax rates and flat state rates with exemptions. The most common system is the graduated state tax rate, which applies to taxpayers in 28 of the cities. Taxpayers of six cities are subject to a flat state tax rate with exemptions.

Two of the larger cities in the study, Indianapolis, Indiana; and Philadelphia, Pennsylvania are subject to flat state and local tax rates. Seven other cities levy local income taxes with flat rates to complement graduated rate state income tax systems. New York City residents are subject to separate state and local income taxes, both of which are characterized by graduated rate schedules.

Several of the state individual income tax systems are indexed. Indexing takes several forms and is used to keep individuals from being taxed at higher rates if their income rises less than the rate of inflation. Thus, only the "real" income gain above the inflation rate is subject to higher tax rates. The table on the following page summarizes the various indexing methods used by states:

TABLE 2
STATES THAT INDEX SOME PART OF
THEIR INDIVIDUAL INCOME TAX, 2007

STATE	INDEXED PORTION	STATUS
Arkansas	Tax brackets Personal Credits	Active
California	Tax brackets, exemption (credit), standard deduction	Active
Idaho	Tax brackets	Active
Iowa	Tax brackets, standard deductions	Active
Maine	Tax brackets, standard deductions	Active
Michigan	Personal exemptions	Active
Minnesota	Tax brackets, exemptions, standard deductions	Active
Montana	Tax brackets, exemptions, standard deductions	Active
Nebraska	Standard deductions Personal Credits	Active
North Dakota	Tax brackets, exemptions, standard deductions	Active
Ohio	Standard deductions	Active
Oregon	Tax brackets, exemptions, standard deductions	Active
South Carolina	Tax brackets	Active
Utah	Tax brackets, standard deductions	Active
Wisconsin	Tax brackets, standard deductions	Active

States that tax a percentage of federal net taxable income or a percentage of the federal liability implicitly accept the federal indexing of tax brackets, exemptions and the standard deduction.

Table 1 indicates that the hypothetical families pay more in individual income taxes than any other tax at the three highest income levels. At \$25,000, the individual income tax is the third highest and second at the \$50,000 income level.

Real Property Tax

All 51 cities in the study levy a property tax on residential property located within the city. The real property tax is a function of housing values, real estate tax rates, assessment levels, homeowner exemptions and credits. Nominal rates used in table 4 (page 18), represent the "announced" rates levied by the jurisdiction, while effective rates consider the various assessment levels in the cities. As the data indicate, effective rates range from a high of \$2.89 per \$100 of assessed value in Bridgeport, Connecticut to 33 cents per \$100 of assessed value in Honolulu, Hawaii. Assessment levels vary dramatically from 3.9 percent of assessed value in New York City, New York to 100.0 percent of assessed value in fifteen cities. Local assessors, state tax and county officials provided the assessment level and nominal rate used in the cities.

The assumed housing values in the 51 cities at each of the five income levels are presented in Table 5, page 19. In addition, several jurisdictions allow tax exemptions and credits in the calculation of the property tax. These exemptions and credits are noted in Table 6 (page 19).

This study does not model the impact of property tax caps that are available in some jurisdictions. As such, the study may overstate property taxes in those jurisdictions.

The hypothetical family pays more in property tax than any other tax in the study at the \$25,000 and \$50,000 income levels. It is the second highest tax paid at the \$75,000, \$100,000 and \$150,000 income levels. In Table 1, Bridgeport, Connecticut; Indianapolis, Indiana; and Philadelphia, Pennsylvania have the highest property tax burdens. This is due primarily to a combination of the high real estate tax rates in each of these cities.

Honolulu, Hawaii; Chicago, Illinois; and New York City, New York have the lowest real estate tax burden at all income levels. This very low real estate tax burden results from a combination of a low effective real estate tax rate, and various exemptions programs.

TABLE 3
INCOME TAX BURDEN AS PERCENT OF INCOME IN THE LARGEST CITIES BY
TYPE OF INCOME TAX FOR A FAMILY OF THREE

Chapter III: Comparing Specific Tax Burdens for a Hypothetical Family of Three in the Largest City in Each State

2007						
CITIES WITH:	ST	INCOME LEVELS:				
		\$25,000	\$50,000	\$75,000	\$100,000	\$150,000
GRADUATED STATE AND LOCAL TAX RATES						
New York City	NY	0.0%	4.3%	6.1%	7.0%	8.5%
GRADUATED STATE AND FLAT LOCAL RATES						
Birmingham	AL	4.3%	4.0%	4.2%	4.3%	4.2%
Wilmington	DE	1.2%	3.3%	4.1%	4.6%	5.1%
Louisville	KY	5.4%	5.6%	6.1%	6.4%	6.7%
Baltimore	MD	0.0%	4.1%	4.9%	5.4%	8.5%
Kansas City	MO	1.9%	3.2%	3.7%	4.0%	4.5%
Columbus	OH	3.1%	4.2%	4.9%	5.4%	6.1%
Portland	OR	3.8%	4.6%	5.2%	6.0%	6.6%
FLAT STATE AND LOCAL TAX RATES						
Indianapolis	IN	3.2%	4.0%	4.2%	4.3%	4.4%
Philadelphia	PA	6.7%	6.7%	6.7%	6.7%	6.7%
GRADUATED STATE TAX RATE						
Phoenix	AZ	0.5%	1.4%	1.7%	1.9%	2.2%
Little Rock	AR	1.9%	2.5%	3.3%	4.0%	4.6%
Los Angeles	CA	0.0%	0.5%	1.6%	2.8%	4.5%
Bridgeport	CT	0.0%	0.7%	3.4%	4.0%	4.6%
WASHINGTON	DC	0.8%	3.3%	3.9%	4.6%	5.3%
Atlanta	GA	2.2%	2.9%	3.6%	4.1%	4.4%
Honolulu	HI	2.2%	3.5%	4.6%	5.2%	5.9%
Boise	ID	0.2%	3.2%	4.3%	5.0%	5.3%
Des Moines	IA	1.8%	2.5%	3.1%	3.7%	4.1%
Wichita	KS	0.2%	2.2%	3.2%	3.8%	4.4%
New Orleans	LA	1.2%	2.4%	3.1%	3.5%	3.7%
Portland	ME	0.3%	2.5%	3.9%	4.8%	5.6%
Minneapolis	MN	0.0%	2.2%	3.8%	4.3%	5.0%
Jackson	MS	0.8%	1.7%	2.5%	3.0%	3.4%
Billings	MT	1.3%	2.3%	3.4%	4.1%	4.7%
Omaha	NE	0.0%	1.8%	2.7%	3.6%	4.3%
Newark	NJ	0.0%	1.4%	1.5%	2.0%	3.0%
Albuquerque	NM	0.0%	1.6%	2.6%	3.2%	3.6%
Charlotte	NC	2.3%	3.5%	4.3%	5.0%	5.5%
Fargo	ND	0.3%	0.7%	0.8%	1.4%	1.8%
Oklahoma City	OK	1.6%	3.0%	3.6%	4.0%	4.3%
Providence	RI	0.0%	1.9%	2.3%	3.0%	3.9%
Columbia	SC	0.0%	2.7%	3.7%	4.3%	4.8%
Salt Lake City	UT	0.9%	3.5%	4.2%	4.6%	4.8%
Virginia Beach	VA	0.9%	3.1%	3.6%	4.0%	4.4%
Burlington	VT	0.0%	1.9%	2.3%	3.1%	4.1%
Charleston	WV	2.6%	3.6%	4.5%	5.0%	5.5%
Milwaukee	WI	0.0%	2.9%	3.9%	4.5%	4.9%
FLAT STATE TAX RATE WITH EXEMPTIONS						
Denver	CO	0.7%	2.6%	3.0%	3.3%	3.6%
Chicago	IL	2.0%	2.6%	2.7%	2.8%	2.8%
Boston	MA	1.3%	3.9%	4.3%	4.5%	4.8%
Detroit	MI	2.4%	3.7%	5.0%	6.0%	6.2%
Manchester	NH	0.0%	0.0%	0.0%	0.0%	0.0%
Memphis	TN	0.0%	0.0%	0.0%	0.0%	0.0%
No income tax: Anchorage, AK; Jacksonville, FL; Las Vegas, NV; Sioux Falls, SD; Houston, TX; Seattle, WA; Cheyenne, WY						
AVERAGE 1/		1.3%	2.8%	3.5%	4.0%	4.5%
1/ Based on cities actually levying tax						

TABLE 4
RESIDENTIAL PROPERTY TAX RATES IN THE LARGEST CITY IN EACH STATE
2007

Chapter III: Comparing Specific Tax Burdens for a Hypothetical Family of Three in the Largest City in Each State

RANK	CITY	ST	NOMINAL RATE PER \$100	ASSESSMENT LEVEL	EFFECTIVE RATE PER \$100
1.	Bridgeport	CT	4.13	70.0%	2.89
2.	Indianapolis	IN	2.75	100.0%	2.75
3.	Philadelphia	PA	8.26	32.0%	2.64
4.	Houston	TX	2.53	100.0%	2.53
5.	Baltimore	MD	2.44	100.0%	2.44
6.	Providence	RI	2.28	100.0%	2.28
7.	Milwaukee	WI	2.26	100.0%	2.26
8.	Des Moines	IA	4.59	45.6%	2.09
9.	Detroit	MI	6.56	31.0%	2.03
10.	Fargo	ND	45.90	4.4%	2.03
11.	Omaha	NE	2.05	97.0%	1.99
12.	Memphis	TN	7.47	23.3%	1.74
13.	Jackson	MS	17.16	10.0%	1.72
14.	Columbus	OH	4.84	35.0%	1.69
15.	Burlington	VT	1.69	100.0%	1.69
16.	Atlanta	GA	4.18	40.0%	1.67
17.	Newark	NJ	2.49	64.4%	1.60
18.	Jacksonville	FL	1.67	93.8%	1.57
19.	Portland	ME	1.63	95.0%	1.55
20.	Wilmington	DE	3.24	47.2%	1.53
21.	Albuquerque	NM	4.86	30.0%	1.46
22.	Anchorage	AK	1.45	100.0%	1.45
23.	Billings	MT	2.12	67.0%	1.42
24.	Little Rock	AR	7.05	20.0%	1.41
25.	Sioux Falls	SD	1.65	85.0%	1.40
26.	New Orleans	LA	13.85	10.0%	1.39
27.	Wichita	KS	11.77	11.5%	1.35
28.	Louisville	KY	1.24	100.0%	1.24
29.	Charlotte	NC	1.30	93.8%	1.22
30.	Oklahoma City	OK	10.98	11.0%	1.21
31.	Manchester	NH	1.20	100.0%	1.20
32.	Boise	ID	1.27	92.8%	1.18
33.	Kansas City	MO	6.13	19.0%	1.16
34.	Minneapolis	MN	1.23	93.9%	1.15
35.	Salt Lake City	UT	1.15	100.0%	1.20
36.	Las Vegas	NV	3.27	35.0%	1.14
37.	Los Angeles	CA	1.10	100.0%	1.10
38.	Boston	MA	1.10	100.0%	1.10
39.	Portland	OR	2.17	49.2%	1.07
40.	Columbia	SC	24.60	4.0%	0.98
41.	Phoenix	AZ	9.67	10.0%	0.97
42.	Virginia Beach	VA	0.89	100.0%	0.89
43.	WASHINGTON	DC	0.88	100.0%	0.88
44.	Seattle	WA	1.00	86.8%	0.86
45.	Charleston	WV	1.44	60.0%	0.86
46.	Chicago	IL	6.98	10.0%	0.70
47.	Birmingham	AL	6.95	10.0%	0.70
48.	Cheyenne	WY	7.10	9.5%	0.67
49.	New York City	NY	16.03	3.9%	0.62
50.	Denver	CO	7.06	8.0%	0.56
51.	Honolulu	HI	0.33	100.0%	0.33
UNWEIGHTED AVERAGE			\$5.61	59.0%	\$1.44
MEDIAN					\$1.39

NOTE: All rates and percentages in this table are rounded.

Chapter III: Comparing Specific Tax Burdens for a Hypothetical Family of Three in the Largest City in Each State

**TABLE 5
HOUSING VALUE ASSUMPTIONS
2007**

TAX ON RENT \$25,000	\$50,000 INCOME LEVEL	\$75,000 INCOME LEVEL	\$100,000 INCOME LEVEL	\$150,000 INCOME LEVEL
\$744	\$160,127	\$196,580	\$237,302	\$374,297

**TABLE 6
CITIES THAT ALLOW EXEMPTIONS OR REDUCED RATES
IN THE CALCULATION OF REAL ESTATE TAXES FOR HOMEOWNERS
2007**

CITY	STATE	EXEMPTION OR TAX REDUCTION AMOUNT	BASIS OF TAX REDUCTION OR EXEMPTION
Anchorage	AK	10% up to \$20,000 maximum	Assessed Value
Birmingham	AL	\$4,000	Assessed Value-Homestead
Little Rock	AR	\$300 Credit against Homestead for Homeowners	Tax Credit
Phoenix	AZ	35% Exemption on School Tax Rates up to \$500	Assessed Value
Los Angeles	CA	\$7,000 Exemption	Assessed Value
WASHINGTON	DC	\$64,000 Exemption	Assessed Value-Homestead
Jacksonville	FL	\$25,000 Exemption	Assessed Value
Atlanta	GA	\$15,000 Exemption	Assessed Value
Honolulu	HI	\$80,000 Exemption (below age 55)	Assessed Value
Des Moines	IA	\$3,780 Exemption	Assessed Value
Boise	ID	50% up to \$89,325 Exemption	Assessed Value-Improvements
Chicago	IL	\$5,000 Exemption	Equalized Assessed Value
Indianapolis	IN	\$3,000 Mortgage Deduction \$45,000 Homestead exemption	Assessed Value-Homestead
Wichita	KS	\$20,000 School Levy Exemption	Market Value
Louisville	KY	\$31,400 Homestead Exemption	Assessed Value
Des Moines	IA	\$4,850 Exemption Credit on 1 st \$4,800 Taxable Value	Assessed Value-Homestead
New Orleans	LA	\$7,500 Exemption	Assessed Value
Boston	MA	20% Residential Exemption	Assessed Value
Detroit	MI	Homestead Property Exempt From Basic Local School Operating Millage Tax	Taxable Value
Jackson	MS	\$300 Exemption	Assessed Value
Billings	MT	33.2% Homestead Exemption, 80% Phase-In	Market Value
Portland	ME	\$13,000 Homestead Exemption	Taxable Value
Albuquerque	NM	\$2,000 Household Head Exemption, \$4,000 Veteran Exemption	Taxable Value
New York City	NY	\$30,000	Full Value-Residential School Property Taxes
Omaha	NE	\$83.22 per \$100,000 of Valuation	Tax Credit
Columbus	OH	12.5% Tax Rollback	Assessed Value
Oklahoma City	OK	\$1,000 Exemption	Assessed Value-Homestead
Providence	RI	33.35%	Assessed Value
Houston	TX	20% Exemption on Value. Plus \$15,000 Exemption 20% Exemption	Assessed Value- -School District Only -City and County Tax Only
Salt Lake City	UT	45% Residential	Taxable Value Exemption
Milwaukee	WI	School Levy Credit: \$0.132 per \$100 Market Value Lottery Credit: School Tax on 1 st \$10,100 Market Value	Tax Credit Equalized Assessed Value

Sales and Use Tax

Residents of 46 of the 51 cities in this study are subject to some form of sales and use tax. The combined sales tax rates range from 9.25 percent in Memphis, Tennessee to 4.5 percent in Honolulu as indicated in Table 7, page 21. The highest state sales tax rate is 7 percent in Mississippi, New Jersey, Rhode Island and Tennessee; while the lowest state rate of 2 percent is found in Nevada. Sales taxes are levied by nineteen of the 51 cities in addition to state sales taxes with the highest city rate at 4.0 percent in New York City. The lowest city rates are Little Rock, Arkansas and Minneapolis, Minnesota (0.5 percent). Of the twenty two counties levying a sales tax, the highest rate (3.5 percent) is in Clark County (Las Vegas). Four school districts and eleven transit districts also levy sales taxes, with rates ranging from 0.25 percent (transit district tax) in Columbus, Ohio, to 2.25 percent in Las Vegas, Nevada.

As seen in Table 1, the average sales tax burden is the second highest of the four major tax types at the \$25,000 income level. It is third highest tax paid at the four other income levels. However, the sales tax burden is far below the levels of property and income taxes at the four highest income levels. For cities subject to a sales tax, the highest burdens occur in Memphis, Tennessee; Phoenix, Arizona; and Albuquerque, New Mexico.

TABLE 7
STATE AND LOCAL GENERAL SALES TAX
RATES IN EACH OF THE 51 CITIES
AS OF DECEMBER 31, 2007

Chapter III: Comparing Specific Tax Burdens for a Hypothetical Family of Three in the Largest City in Each State

CITY	ST	TOTAL RATE	STATE	CITY	COUNTY	SCHOOL	TRANSIT
Memphis	TN	9.25	7.0		2.25		
New Orleans	LA	9.0	4.0	3.5		1.5	
Seattle	WA	8.9	6.5	0.85	0.25		1.3
Chicago	IL	8.75	6.25	1.0	0.75		0.75
Los Angeles	CA	8.50	6.25	1.0	0.25		1.0
New York City	NY	8.375	4.0	4.0			0.375
Oklahoma City	OK	8.375	4.5	3.875			
Phoenix	AZ	8.3	5.6	2.0	0.7		
Houston	TX	8.25	6.25	1.0			1.0
Birmingham	AL	8.0	4.0	3.0	1.0		
Las Vegas	NV	7.75	2.0		3.5	2.25	
Kansas City	MO	7.725	4.225	2.375	1.125		
Denver	CO	7.72	2.9	3.62			1.2
Little Rock	AR	7.5	6.0	0.5	1.0		
Wichita	KS	7.3	5.3		2.0		
Charlotte	NC	7.25	4.25		2.5		0.5
Minneapolis	MN	7.15	6.5	0.5	0.15		
Jacksonville	FL	7.0	6.0		0.5		0.5
Atlanta	GA	7.0	4.0		1.0	1.0	1.0
Jackson	MS	7.0	7.0				
Omaha	NE	7.0	5.5	1.5			
Newark	NJ	7.0	7.0				
Philadelphia	PA	7.0	6.0		1.0		
Providence	RI	7.0	7.0				
Columbia	SC	7.0	6.0		1.0		
Albuquerque	NM	6.875	5.0	1.1875	0.6875		
Columbus	OH	6.75	5.5		1.0		0.25
Salt Lake City	UT	6.6	4.75	1.0	0.35		0.5
Bridgeport	CT	6.0	6.0				
Des Moines	IA	6.0	5.0			1.0	
Louisville	KY	6.0	6.0				
Detroit	MI	6.0	6.0				
Fargo	ND	6.0	5.0	1.0			
Sioux Falls	SD	6.0	4.0	2.0			
Boise	ID	6.0	6.0				
Baltimore	MD	6.0	6.0				
Burlington	VT	6.0	6.0				
Charleston	WV	6.0	6.0				
Cheyenne	WY	6.0	4.0		2.0		
WASHINGTON	DC	5.75	5.75				
Milwaukee	WI	5.6	5.0		0.6		
Indianapolis	IN	5.0	5.0				
Boston	MA	5.0	5.0				
Portland	ME	5.0	5.0				
Virginia Beach	VA	5.0	4.0	1.0			
Honolulu	HI	4.5	4.0		0.5		
UNWEIGHTED AVERAGE		6.58	5.26				
MEDIAN		6.50	5.50				

Cities with no state general sales tax: Anchorage, AK; Billings, MT; Manchester, NH; Portland, OR; and Wilmington, DE.

NOTE: Unweighted average and median include only those cities with a sales tax.

Automobile Taxes

Residents of all 51 cities in this study are subject to gasoline taxes and some type of automobile registration fee or tax. The automobile taxes included in this study are gasoline taxes, motor vehicle registration fees, excise taxes and personal property taxes. Twelve of the cities levy a personal property tax based on the value of motor vehicles owned by a taxpayer. Gasoline tax rates in each of the 51 cities as of January 1, 2007 are compared in Table 8, page 23. The gasoline tax rates vary from as high as 36 cents per gallon in Seattle, Washington; and 33.5 cents in Honolulu, Hawaii, to a low of 7.5 cents per gallon in Atlanta, Georgia and 8 cents per gallon in Anchorage, Alaska.

As noted before, citizens in all 51 cities are subject to some type of automobile registration fee and tax. They are usually either flat per-vehicle rates or excise taxes based on either weight or value. The types of registration and other automobile taxes to which residents of the 51 cities are subject are summarized in Table 9, page 24.

Twelve cities levy personal property taxes on automobiles using various methods. Some cities use a combination of assessment levels and tax rates, which may or may not be the same as is used for other personal property or for real property. Others use the same assessment system and property tax rate for automobiles as they do for personal residences.

The assumptions used for calculating automobile personal property taxes, excise taxes, the gasoline tax and registration fees are presented in Table 10, page 24.

The lowest tax burdens at all income levels in this study are the automobile tax burdens. Providence, Rhode Island; Columbia, South Carolina; Jackson, Mississippi; and Des Moines, Iowa and are among the cities with high automobile tax burdens. These cities levy either a personal property tax or a very high excise tax. Anchorage, Alaska; Indianapolis, Indiana; and Jacksonville, Florida have consistently low automobile tax burdens. All of these cities have flat registration rates or registration by weight, moderate gasoline tax rates and no personal property or excise tax.

Chapter III: Comparing Specific Tax Burdens for a Hypothetical Family of Three in the Largest City in Each State

TABLE 8
GASOLINE TAX RATES IN THE 51 CITIES AS OF DECEMBER 31, 2007
(STATE AND LOCAL RATES PER GALLON)

CITY	ST	TOTAL RATE	STATE RATE	LOCAL RATE
Seattle	WA	36.0	36.0	00.0
Honolulu	HI	33.5	17.0	16.5
Las Vegas	NV	33.0	24.0	09.0
Providence	RI	31.0	31.0	00.0
Philadelphia	PA	31.2	31.2	00.0
Milwaukee	WI	30.9	30.1	00.0
Charlotte	NC	29.9	29.9	00.0
Jacksonville	FL	28.8	14.9	13.9
Columbus	OH	28.0	28.0	00.0
Omaha	NE	27.0	27.0	00.0
Billings	MT	27.0	27.0	00.0
Portland	OR	27.0	24.0	03.0
Charleston	WV	27.0	27.0	00.0
Los Angeles	CA	26.2	26.2	00.0
Portland	ME	25.9	25.9	00.0
Bridgeport	CT	25.0	25.0	00.0
Boise	ID	25.0	25.0	00.0
New York City	NY	24.6	24.6	00.0
Salt Lake City	UT	24.5	24.5	00.0
Chicago	IL	24.0	19.0	05.0
Wichita	KS	24.0	24.0	00.0
Kansas City	MO	24.0	17.0	07.0
Baltimore	MD	23.5	23.5	00.0
Wilmington	DE	23.0	23.0	00.0
Fargo	ND	23.0	23.0	00.0
Denver	CO	22.0	22.0	00.0
Sioux Falls	SD	22.0	22.0	00.0
Little Rock	AR	21.8	21.8	00.0
Boston	MA	21.0	21.0	00.0
Des Moines	IA	20.5	20.5	00.0
WASHINGTON	DC	20.0	20.0	00.0
New Orleans	LA	20.0	20.0	00.0
Minneapolis	MN	20.0	20.0	00.0
Memphis	TN	20.0	20.0	00.0
Houston	TX	20.0	20.0	00.0
Burlington	VT	20.0	20.0	00.0
Manchester	NH	19.5	19.5	00.0
Albuquerque	NM	19.5	19.5	00.0
Detroit	MI	19.0	19.0	00.0
Jackson	MS	18.4	18.4	00.0
Birmingham	AL	18.3	18.3	01.0
Phoenix	AZ	18.0	18.0	00.0
Indianapolis	IN	18.0	18.0	00.0
Virginia Beach	VA	17.5	17.5	00.0
Louisville	KY	16.4	16.4	00.0
Oklahoma City	OK	16.0	16.0	00.0
Columbia	SC	16.0	16.0	00.0
Cheyenne	WY	14.0	14.0	00.0
Newark	NJ	10.5	10.5	00.0
Anchorage	AK	08.0	08.0	00.0
Atlanta	GA	07.5	07.5	00.0
UNWEIGHTED AVERAGE		22.5		
MEDIAN		22.0		

TABLE 9

SUMMARY OF TYPES OF AUTOMOBILE
REGISTRATION TAXES
2007

TYPE OF REGISTRATION NUMBER OF STATES

Flat Rate Only	30
Weight Only	13
Weight and Age	3
Horsepower Only	1
Age Only	2
Value Only	1
Value and Age	1
	<u>51</u>

OTHER AUTO TAXES (INCLUDING LOCAL)

Personal Property	12
Excise:	
Value and Age	9
Value Based	5
Age Based	1

TABLE 10
AUTOMOBILE TAX ASSUMPTIONS
2007

Income Level	Description Of Auto	Engine Size Liters 1/	Weight 2/	Year	Market Values			Estimated Mileage Per Gallon 1/	Estimated Annual Gasoline Usage 3/
					Retail Price 2/	Trade-In Value 2/	Loan Value 2/		
\$ 25,000	Sedan, 3 Door 4 cylinder, Manual	2.0	2,588 lbs.	2004	\$10,225	\$ 8,325	\$ 7,485	27	556 Gallons
\$ 50,000	Sedan, 2 Door 6 Cylinder, Automatic	2.4	3,230 lbs.	2004	\$13,850	\$11,625	\$10,370	24	625 Gallons
\$ 75,000	Sedan, 4 Door 4 Cylinder, Automatic	2.5	3,088 lbs.	2006	\$21,075	\$18,300	\$16,305	26	577 Gallons
	4WD Utility, 4 Door 4 Cylinder, Automatic	2.4	2,877 lbs.	2003	\$15,750	\$13,375	\$12,118	32	234 Gallons
\$100,000	Sedan, 4 Door 6 Cylinder, Automatic	2.8	3,509 lbs.	2006	\$28,775	\$24,950	\$21,856	17	882 Gallons
	Wagon, 4 Door 4 Cylinder, Automatic	2.0	2,771 lbs.	2005	\$12,050	\$10,025	\$ 8,952	27	278 Gallons
\$150,000	Sedan, 4 Door 6 Cylinder, Automatic	3.0	3,285 lbs.	2006	\$35,675	\$31,225	\$27,728	20	750 Gallons
	Sedan, 4 Door 6 Cylinder, Automatic	2.4	3,239 lbs.	2006	\$19,975	\$17,275	\$15,275	24	313 Gallons

1/ Gas Mileage Guide, EPA fuel economy estimates for city driving, U.S. Department of Energy.

2/ National Automobile Dealers Association Used Car Guide.

3/ Assumes 15,000 miles driven for all vehicles, except second cars, which are assumed to be driven 7,500 miles.

CHAPTER IV

How Do Tax Burdens in Washington, D.C. Compare with Those in the Largest City in Each State?

The nation's capital, Washington, D.C., is unique in many respects. It has a special status in which the day-to-day activities and functions of state, county, city and special districts are combined in one governmental unit. The Mayor and the 13-member District of Columbia Council combine the functions of a state legislature, a county board of commissioners and a city council. Due to this combination of responsibilities, the District has the taxing powers of a state, a county and a municipality, although these powers are limited by actions of the federal government. The graduated income tax, the general sales and use tax and the per gallon gasoline tax are all comparable in form to those levied by most states. The property tax based on assessed value is similar to the type levied in cities and counties. As a result, the tax burden of District residents should be compared to the combined state and local burdens borne by residents of other large cities.

The burden of each of the four major taxes for Washington, D.C. is compared with the 51-city average at all income levels in Table 11, page 28. The difference between the Washington, D.C. tax burden and the 51-city average increases, on a percentage basis, as the income level rises. This is because the District has a slightly more progressive tax system than the average of the 51 cities in the study. The District of Columbia ranks thirty-two at the \$25,000 income level; thirty-nine at the \$50,000 income level; thirty-seven at the \$75,000 income level and thirty-three at the \$100,000 income level; and thirty at the \$150,000 income level.

The District of Columbia has a relatively high percentage of low-income taxpayers, which limits the District's revenue-raising capacity. Despite these limitations, the District of Columbia must perform and provide funding for functions usually provided at both state and local levels of government. The non-municipal functions include responsibility for welfare programs, physical and mental health care, and maintenance of the public education system and a state university.

Individual Income Tax

The individual income tax burden for Washington, D.C. is substantially above the average for the 44 cities that levy an individual income tax at all income levels except at the \$25,000 income level. Washington, D.C. levies an individual income tax with three rates (for tax year 2007): 4.0 percent on the first \$10,000 of taxable income; 6.0 percent on the next \$30,000 of taxable income; and 8.5 percent on taxable income over \$40,000. For tax year 2007 personal exemptions of \$1,500 per dependent were allowed, as well as a \$1,500 exemption for both the filer and spouse. A standard deduction of \$2,500 (\$1,250 for married-separate) was in effect for the period of this study.

Itemized deductions are the same as those allowed in computing the federal income tax, but the District does not allow the deduction of its own individual income tax. Washington, D.C. also has "circuit-breaker" property tax relief programs for both elderly and non-elderly qualified homeowners and renters. The District's low-income credit eliminates the District income tax for taxpayers with no federal income tax liability.

The individual income tax burden for Washington, D.C. is substantially above the average of the 51 cities at all income levels studied, except for the \$25,000 income level (see Table 11). The high income tax burden on those subject to the tax is due in part to restrictions on the individual income tax base of the District. Federal law prohibits Washington, D.C. from taxing the earnings of non-residents working within the city, a restriction not imposed on any other city in the nation. As a result of this, the District of Columbia taxes residents at higher rates than would otherwise be the case since approximately 66 percent of the wages and salaries earned in the District of Columbia are earned by non-residents.

Real Property Tax

Property tax burdens in the District of Columbia are below the 51-city average at the \$50,000, \$75,000, \$100,000 and \$150,000 income levels according to Table 11. The tax on residential property in the District of Columbia is based on the assessed value of the property. All property is assessed at a statutory level of 100 percent of its estimated market value. The tax rate on residential owner-occupied property in the District of Columbia is \$0.88 per \$100 for 2007. Homeowners deduct a homestead exemption of \$64,000; and in addition, the homestead deduction will be increased annually by indexing beginning October 1, 2008) from the assessed base, not the tax bill, before calculation of the property tax for all owner-occupied dwellings. The District has capped the growth of property assessments at 10 percent. The calculations in this study do not adjust for capped growth.

Sales Tax

The District of Columbia levies a sales tax with five different rates. This rate structure is utilized, in part, to take advantage of the District's special status as a tourist center and to increase the contribution of non-residents working in the city. These differential rates illustrate the concept of tax exporting. The table below details the sales tax rates in effect at the end of 2006.

<u>ITEMS</u>	<u>SALES TAX RATE</u>
Tangible personal property, selected services, and food sold in vending machines	5.75%
Alcohol for off premises consumption	9%
Restaurant meals, take-out food, rental cars, liquor sold for consumption on the premises, and prepaid telephone cards	10%
Commercial parking	12%
Transient accommodations	14.5%

Items exempt from the District of Columbia sales tax include groceries and prescription drugs (see Table 11).

The sales tax burden in the District of Columbia is lower than the 51-City average at all the income levels.

Automobile Taxes

Washington, D.C. taxes gasoline and requires registration fees for automobile owners. The gasoline tax rate is 20 cents per gallon. Registration fees of \$72 on cars weighing less than 3,500 pounds; \$115 on cars equal to or greater than 3,500 pounds and less than 5,000 pounds; and \$155 on automobiles weighing more than 5,000 pounds were in effect for the period of this study. The District of Columbia does not impose an annual excise tax or personal property tax on automobiles.

Washington, D.C., automobile tax burdens are below the 51-city average at all income levels as shown in Table 11.

Summary

As noted above, the tax burden of the District of Columbia is influenced by many factors. One of the major reasons District of Columbia tax burdens are above the average is the restriction on the District's taxing authority mandated by Congress. Factors such as the prohibition on taxing non-resident income, plus the large percentage of tax-exempt properties (over fifty-seven percent of District acreage is tax exempt), have combined to create difficult conditions under which to raise revenues to operate the city. Some of the positive factors, which tend to increase the District tax base, include substantial tourist activity as well as the large volume of business and lobbying activity generated by the federal presence.

TABLE 11
TAX BURDENS IN WASHINGTON, D.C. FOR A HYPOTHETICAL FAMILY COMPARED WITH

Tax Rates and Tax Burdens in the District of Columbia: A Nationwide Comparison

THE AVERAGE FOR THE LARGEST CITY IN EACH STATE BY INCOME CLASS, 2007

	DISTRICT OF COLUMBIA	AVERAGE FOR CITIES LEVYING TAX 1/	PERCENT DIFFERENCE
\$25,000 INCOME LEVEL			
Income	\$199	\$331	-39.8%
Property	1,786	1,786	0.0%
Sales	601	723	-16.9%
Auto	183	227	-19.2%
TOTAL	\$2,768	\$2,964	-6.6%
\$50,000 INCOME LEVEL			
Income	\$1,638	\$1,386	18.1%
Property	846	2,035	-58.4%
Sales	866	1,003	-13.7%
Auto	240	267	-10.1%
TOTAL	\$3,590	\$4,423	-\$18.8%
\$75,000 INCOME LEVEL			
Income	\$2,931	\$2,634	11.3%
Property	1,167	2,538	-54.0%
Sales	1,170	1,321	-11.4%
Auto	349	502	-30.4%
TOTAL	\$5,617	\$6,529	-14.0%
\$100,000 INCOME LEVEL			
Income	\$4,610	\$4,030	14.4%
Property	1,525	3,101	-50.8%
Sales	1,704	1,844	-7.6%
Auto	419	642	-34.8%
TOTAL	\$8,258	\$8,920	-7.4%
\$150,000 INCOME LEVEL			
Income	\$7,977	\$6,763	18.0%
Property	2,731	5,004	-45.4%
Sales	1,924	2,062	-6.7%
Auto	419	728	-42.5%
TOTAL	\$13,050	\$13,467	-3.1%

1/ Income and sales averages are based on cities actually levying tax. As a result, the overall average is not equal to the sum of the averages for each separate tax type.

CHAPTER V

Why Do Tax Burdens Differ From One City To Another?

In the preceding chapters, the differences in tax burdens for the largest city in each state in the United States were discussed. The assumptions used to compute the various tax burdens will affect to some extent the relative tax burdens for the 51 cities. This is especially true for the real estate tax, because both the methodology used to derive housing values and the relative housing values from one income level to another and from one city to another are important determinants of the real property tax burden. However, no matter what set of assumptions is used in such a study there will be substantial tax burden differences from one city to another. Also, tax caps may cause differences in property burdens for otherwise likewise situated families.

Some of the reasons for these differences are as follows:

- 1) This study only measures major state and local tax burdens for individuals. Business tax burdens also differ substantially from one city to another. Many cities, because of a large manufacturing base or because of a dominant industry, can shift a large portion of the tax burden away from individuals to businesses. Cities in natural resource states, for example, may shift a substantial portion of the tax burden to industry, thus exporting, to some extent, their local government tax burden. Convention and tourist activity in cities such as Chicago, Washington, D.C., New York City and Las Vegas can help reduce local tax burdens by increasing sales tax, gasoline tax and parking tax revenues from non-residents, another form of tax exporting.
- 2) Service demands in each of the 51 cities may vary a great deal. Cold weather services, such as snow removal, in northern cities may increase costs. In addition, certain characteristics of the city's population such as high levels of poverty will increase demand for services. Furthermore, citizens of some cities simply desire, or are accustomed to, more government services than residents of other cities.
- 3) The costs of providing services may differ substantially from one city to another. Wage levels, efficiency of the work force and costs of overhead items, such as utilities, may be very different.
- 4) The tax base of each city is different. Cities that have a relatively large percentage of employed residents will normally have a broad tax base.

This type of city can levy taxes at lower rates than can those with low levels of employment or high levels of exempt property. External forces such as the federal presence in Washington, D.C. can restrict the tax base. The tax base can also be defined by the scope of a particular tax. For example, it is desirable from a social point of view to exempt groceries from the sales tax; however, such an exemption can narrow the sales tax base and may require a higher sales tax rate in order to raise sufficient revenues.

- 5) The proportion of public versus private services may differ from one city to another. Some cities may provide services such as garbage collection and hospital care, while in other cities; the private sector may perform these services for a fee.

As a result, a city in which the private sector performs such functions may have a lower tax burden than one in which these functions are performed by the city. In these instances, the fees charged by the private sector represent payments by individuals for public services that are not reflected in tax burdens.

- 6) Certain taxes that are not discussed in this study may affect state and local tax burdens. Taxes not covered by the study, which are passed on individuals, include liquor and cigarette taxes and taxes on public utility bills.
- 7) The state and local tax burdens in this study are computed without regard to their effect on the federal tax burden of individuals in the respective cities. To some extent, high state and local income and property taxes can be used to partially alleviate federal tax burdens through itemized deductions.

As noted above, the number and kind of public services each city provides necessarily has a bearing on the amount of revenue that must be raised. The tax burden comparisons in this report must be studied in the context of these differing conditions.

The District has relatively higher tax burdens at some income levels due the District's unique status as the nation's capital. The Government Accountability Office has documented that the District has a structural imbalance of \$500 million to \$1 billion per year. The structural imbalance results from two primary factors. First, the District has a higher service delivery cost than any other state – due to the high rates of poverty and crime associated with an urban area. Second, the District's revenue capacity is restricted by the federal presence – the District cannot tax non-residents and 39 percent of the land value is tax exempt. Due to these factors, the District imposes relatively higher tax burdens in order to meet basic service delivery requirements.

TABLE 12
THE LARGEST CITY IN EACH STATE ^{1/}
(2000 CENSUS OF POPULATION)

STATE	CITY	2000 POPULATION	1990 POPULATION	PERCENT DIFFERENCE
Alabama	Birmingham	242,820	265,968	-8.7%
Alaska	Anchorage	260,283	226,338	15.0%
Arizona	Phoenix	1,321,045	983,403	40.0%
Arkansas	Little Rock	183,133	175,795	4.2%
California	Los Angeles	3,694,820	3,485,398	6.0%
Colorado	Denver	554,636	467,610	18.6%
Connecticut	Bridgeport	139,529	141,686	-1.5%
Delaware	Wilmington	72,664	71,529	1.6%
Florida	Jacksonville	735,617	672,971	9.3%
Georgia	Atlanta	416,474	394,017	5.7%
Hawaii	Honolulu	371,657	377,059	-1.4%
Idaho	Boise	185,787	125,738	47.8%
Illinois	Chicago	2,896,016	2,783,726	4.0%
Indiana	Indianapolis	791,926	731,327	8.3%
Iowa	Des Moines	198,682	193,187	2.8%
Kansas	Wichita	344,284	304,011	13.2%
Kentucky	Louisville	256,231	269,063	-4.8%
Louisiana	New Orleans	484,674	496,938	-2.5%
Maine	Portland	64,249	64,358	-0.2%
Maryland	Baltimore	651,154	736,014	-11.5%
Massachusetts	Boston	589,141	574,283	2.6%
Michigan	Detroit	951,270	1,027,974	-7.5%
Minnesota	Minneapolis	382,618	368,383	3.9%
Mississippi	Jackson	184,256	196,637	-6.3%
Missouri	Kansas City	441,545	435,146	1.5%
Montana	Billings	89,847	81,151	10.7%
Nebraska	Omaha	390,007	335,795	16.1%
Nevada	Las Vegas	478,434	258,295	85.2%
New Hampshire	Manchester	107,006	99,567	7.5%
New Jersey	Newark	273,546	275,221	-0.6%
New Mexico	Albuquerque	448,607	384,736	16.6%
New York	New York City	8,008,278	7,322,564	9.4%
North Carolina	Charlotte	540,828	395,934	36.6%
North Dakota	Fargo	90,599	74,111	22.2%
Ohio	Columbus	711,470	632,910	12.4%
Oklahoma	Oklahoma City	506,132	444,615	13.8%
Oregon	Portland	529,121	437,319	21.0%
Pennsylvania	Philadelphia	1,517,550	1,585,577	-4.3%
Rhode Island	Providence	173,618	160,728	8.0%
South Carolina	Columbia	116,278	98,052	18.6%
South Dakota	Sioux Falls	123,975	100,814	23.0%
Tennessee	Memphis	650,100	610,337	6.5%
Texas	Houston	1,953,631	1,630,553	19.8%
Utah	Salt Lake City	181,743	159,936	13.6%
Vermont	Burlington	38,889	39,127	-0.6%
Virginia	Virginia Beach	425,257	393,069	8.2%
Washington	Seattle	563,374	516,259	9.1%
West Virginia	Charleston	53,421	57,287	-6.7%
Wisconsin	Milwaukee	596,974	628,088	-5.0%
Wyoming	Cheyenne	53,011	50,008	6.0%
WASHINGTON, DC		572,059	606,900	-5.7%

^{1/} Source: U.S. Census Bureau, Census 2000. Table DP-1. Profile of General Demographic Characteristics 2000.

Part II

A Comparison of Selected Tax Rates in the District of Columbia with Those in the 50 States as of January 1, 2008

State	Income Tax Rate	Corporate Tax Rate	Sales Tax Rate	Property Tax Rate
Alabama	5.0%	5.0%	4.0%	0.5%
Alaska	0.0%	0.0%	0.0%	0.0%
Arizona	9.3%	9.3%	6.0%	0.5%
Arkansas	6.5%	6.5%	6.0%	0.5%
California	9.3%	8.8%	6.0%	0.5%
Colorado	4.6%	4.6%	2.9%	0.5%
Connecticut	6.5%	6.5%	7.0%	0.5%
Delaware	0.0%	0.0%	0.0%	0.0%
District of Columbia	6.5%	6.5%	6.0%	0.5%
Florida	0.0%	0.0%	6.0%	0.5%
Georgia	5.7%	5.7%	4.0%	0.5%
Hawaii	4.7%	4.7%	4.0%	0.5%
Idaho	6.0%	6.0%	6.0%	0.5%
Illinois	6.5%	6.5%	6.0%	0.5%
Indiana	5.0%	5.0%	6.0%	0.5%
Iowa	6.5%	6.5%	6.0%	0.5%
Kansas	6.5%	6.5%	6.0%	0.5%
Kentucky	5.0%	5.0%	6.0%	0.5%
Louisiana	6.5%	6.5%	6.0%	0.5%
Maine	5.0%	5.0%	6.0%	0.5%
Maryland	6.5%	6.5%	6.0%	0.5%
Massachusetts	5.0%	5.0%	6.0%	0.5%
Michigan	4.0%	4.0%	6.0%	0.5%
Minnesota	6.5%	6.5%	6.0%	0.5%
Mississippi	5.0%	5.0%	6.0%	0.5%
Missouri	6.5%	6.5%	6.0%	0.5%
Montana	6.5%	6.5%	6.0%	0.5%
Nebraska	6.5%	6.5%	6.0%	0.5%
Nevada	0.0%	0.0%	6.0%	0.5%
New Hampshire	0.0%	0.0%	0.0%	0.0%
New Jersey	6.5%	6.5%	6.0%	0.5%
New Mexico	5.0%	5.0%	6.0%	0.5%
New York	6.5%	6.5%	6.0%	0.5%
North Carolina	5.0%	5.0%	6.0%	0.5%
North Dakota	6.5%	6.5%	6.0%	0.5%
Ohio	5.0%	5.0%	6.0%	0.5%
Oklahoma	5.0%	5.0%	6.0%	0.5%
Oregon	5.0%	5.0%	6.0%	0.5%
Pennsylvania	6.5%	6.5%	6.0%	0.5%
Rhode Island	5.0%	5.0%	6.0%	0.5%
South Carolina	5.0%	5.0%	6.0%	0.5%
South Dakota	6.5%	6.5%	6.0%	0.5%
Tennessee	5.0%	5.0%	6.0%	0.5%
Texas	0.0%	0.0%	6.0%	0.5%
Utah	5.0%	5.0%	6.0%	0.5%
Vermont	5.0%	5.0%	6.0%	0.5%
Virginia	5.0%	5.0%	6.0%	0.5%
Washington	5.0%	5.0%	6.0%	0.5%
West Virginia	5.0%	5.0%	6.0%	0.5%
Wisconsin	6.5%	6.5%	6.0%	0.5%
Wyoming	0.0%	0.0%	0.0%	0.0%

Overview

As can be seen from a review of the major taxes compared in Part II this report, the tax rates in the District of Columbia are among the highest in the nation. Of the 13 taxes compared, District tax categories that are higher than in most of the states include: cigarette; corporate income; individual income; deed recordation; motor vehicle excise; motor vehicle registration fees; and sales and use. In four tax categories -- insurance premiums, beer, light wine, and distilled spirits, -- the District has lower tax rates than most states. The District's motor fuel tax rate is very close to average.

TABLE 13

COMPARISON OF SELECTED STATE TAX RATES

TAX	LEVYING TAX	NUMBER OF JURISDICTIONS		
		LOWER THAN DC	SAME AS DC	HIGHER THAN DC
Individual Income	43 1/	36 2/	1	6 2/
Corporate Income	45	43	0	2
Insurance	49	8	0	41
Sales and Use	45	25	0	20
Beer	50	7	1	42
Light Wine	46	5	2	39
Distilled Spirits	32	0	1	31
Cigarette	50	28	0	22
Motor Fuel	50	20	4	26
Motor Vehicle Excise				
Cars < 3,500 lbs.	46	30	8	8
Cars > 3,500 lbs. Cars < 5,000 lbs.	46	43	3	0
Cars > 5,000 lbs.	46	46	0	0
Motor Vehicle Registration 3/	50	49	0	1
Deed Recordation	35	35	0	0

1/ Includes two states, that tax dividends and/or interest only.

2/ Comparisons are based on highest comparable rate in each jurisdiction. Those based on federal liability are not included.

3/ Heavy cars (> 5,000 lbs.)

**TABLE 14
INDIVIDUAL INCOME TAX
WASHINGTON METROPOLITAN AREA
JANUARY 1, 2008**

PERSONAL EXEMPTIONS	EXEMPTIONS	TAXABLE INCOME	RATES
DISTRICT OF COLUMBIA			
Single	\$1,675	\$0 - \$10,000 \$10,001-\$40,000 Over \$40,000	4.0% \$ 400 + 6.0% of excess > \$10,000 \$2,200 + 8.5% of excess > \$40,000
Married Filing Separately	\$1,675		
Married Filing Jointly	\$3,350		
Head of Household	\$3,350		
Dependent (additional)	\$1,675		
Blind (additional)	\$1,675		
Age 65 and over (additional)	\$1,675		
Standard Deduction	1/		
MARYLAND 2/			
Single	\$2,400	\$0 - \$1,000 \$1,001-\$2,000 \$2,001-\$3,000 Over \$3,000	2.0% \$20 + 3.00% of excess > \$1,000 \$50 + 4.00% of excess > \$2,000 \$90 + 4.75% of excess > \$3,000
Married Filing Separately	\$2,400		
Married Filing Jointly	\$4,800		
Head of Household	\$2,400		
Dependent (additional)	\$2,400		
Blind (additional)	\$1,000		
Age 65 and over (additional)	\$1,000		
Standard Deduction	3/		
VIRGINIA			
Single	\$ 900	\$0 - \$3,000 \$3,001-\$5,000 \$5,001-\$17,000 Over \$17,000	2.0% \$ 60 + 3.00% of excess > \$ 3,000 \$ 120 + 5.00% of excess > \$ 5,000 \$ 720 + 5.75% of excess > \$17,000
Married Filing Separately	\$ 900		
Married Filing Jointly	\$1,800		
Head of Household	\$ 900		
Dependent (additional)	\$ 900		
Blind (additional)	\$ 800		
Age 65 and over (additional)	\$ 800		
Standard Deduction	4/		

1/ Married persons filing separately - \$2,000; all others - \$4,000.

2/ Maryland rates do not include local rates that may be as low as 1.25% in Worcester County and as much as 3.2% in Howard, Montgomery and Prince George's Counties.

Baltimore City, which is used in this study has a local rate of 3.05%.

3/ 15% of Maryland AGI not to exceed \$2,000 (\$4,000 for joint and head of household returns and those filing as qualifying widow(er) with dependent child). The minimum is \$1,500 for single, married filing separately and dependent taxpayers. All others are allowed a minimum of \$3,000.

4/ Single - \$3,000; married persons filing separately - \$3,000; and married persons filing jointly or combined separate - \$6,000.

TABLE 15
INDIVIDUAL INCOME TAX
43 STATES AND DISTRICT OF COLUMBIA
AS OF JANUARY 1, 2008

PERSONAL EXEMPTIONS (CREDITS)			RATES AND TAXABLE INCOME BRACKETS				
SINGLE	M/J	DEPENDENTS	TYPE OF RETURN	MINIMUM RATE	UP TO	MAXIMUM RATE	OVER
ALABAMA 1/							
\$1,500	\$3,000	\$300	S,HH,M	2.0%	\$ 500	5.0%	\$ 3,000
			M/J	2.0%	1,000	5.0%	6,000
ARIZONA 2/3/							
\$2,100	\$4,200	\$2,300	S,M/S	2.59%	\$ 10,000	4.54%	\$150,000
			M/J,HH	2.59%	20,000	4.54%	300,000
ARKANSAS							
(\$23)	(\$46)	(\$23)		1.0%	\$ 3,700	7.0%	\$ 31,000
CALIFORNIA							
(\$91)	(\$182)	(\$285)	S,M/S	1.0%	\$ 3,600	9.3%	\$ 43,467
			HH	1.0%	13,251	9.3%	59,166
			M/J	1.0%	13,244	9.3%	86,934
COLORADO							
4.63% of federal taxable income with certain modifications.							
CONNECTICUT 4/							
\$12,625	\$24,000	---	S,M/S	3.0%	\$ 10,000	5.0%	\$ 10,000
			HH	3.0%	16,000	5.0%	16,000
			M/J	3.0%	20,000	5.0%	20,000
DELAWARE							
(\$110)	(\$220)	(\$110)		2.2%	\$ 5,000	5.95%	\$ 60,000
DISTRICT OF COLUMBIA							
\$1,675	\$3,350	\$1,675		4.0%	\$ 10,000	8.5%	\$ 40,000
GEORGIA							
\$2,700	\$5,400	\$3,000	M/S	1.0%	\$ 500	6.0%	\$ 5,000
			S	1.0%	750	6.0%	7,000
			HH,M/J	1.0%	1,000	6.0%	10,000
HAWAII							
\$1,040	\$2,080	\$1,040	M/S,S	1.4%	\$ 2,400	8.25%	\$ 48,000
			HH	1.4%	3,600	8.25%	72,000
			SS,M/J	1.4%	4,800	8.25%	96,000

1/ Does not include various local income taxes.

2/ If married filing joint with at least one dependent, exemption = \$6,300.

3/ If M/S, S and FGI does not exceed \$10,000 and if M/J, HH income limitation up to \$31,000, based on the number of dependents. Limit of credit for M/J, HH is \$240 and for M/S, S is \$120, exemption for M/J = \$80; and dependents = \$40.

4/ Head of Household personal exemption is \$19,000.

Part II: A Comparison of Selected Tax Rates In The District of Columbia With Those In The 50 States

**TABLE 15 (continued)
INDIVIDUAL INCOME TAX
43 STATES AND DISTRICT OF COLUMBIA
AS OF JANUARY 1, 2008**

PERSONAL EXEMPTIONS (CREDITS)			RATES AND TAXABLE INCOME BRACKETS				
SINGLE	M/J	DEPENDENTS	TYPE OF RETURN	MINIMUM		MAXIMUM	
				RATE	UP TO	RATE	OVER
IDAHO 1/							
\$3,400	\$6,800	\$3,400		1.6%	\$ 1,237	7.8%	\$ 24,736
ILLINOIS							
\$2,000	\$4,000	\$2,000				3.0% of taxable net income.	
INDIANA 2/							
\$1,000	\$2,000	\$1,000				3.4% of federal adjusted gross income.	
IOWA							
(\$40)	(\$80)	(\$40)		0.36%	\$ 1,343	8.98%	\$ 60,435
KANSAS							
\$2,250	\$4,500	\$2,250	S.M/S M/J	3.5% 3.5%	\$ 15,000 30,000	6.45% 6.45%	\$ 30,000 60,000
KENTUCKY							
(\$20)	(\$40)	(\$20)		2.0%	\$ 3,000	6.0%	\$ 75,000
LOUISIANA							
\$4,500	\$9,000	\$1,000		2.0%	\$ 12,500	6.0%	\$ 25,000
MAINE							
\$2,850	\$5,700	\$2,850	S,M/S HH M/J	2.0% 2.0% 2.0%	\$ 4,750 7,150 9,500	8.5% 8.5% 8.5%	\$ 18,950 28,450 37,950
MARYLAND 2/							
\$2,400	\$4,800	\$2,400		2.0%	\$ 1,000	4.75%	\$ 3,000
MASSACHUSETTS							
\$4,125	\$8,250	\$1,000				5.3% of taxable income.	
MICHIGAN 2/							
\$3,500	\$7,000	\$3,500				4.35% of taxable income.	

1/ Does not include filing fee of \$10.

2/ Does not include various local income taxes.

TABLE 15 (continued)
INDIVIDUAL INCOME TAX
43 STATES AND DISTRICT OF COLUMBIA
AS OF JANUARY 1, 2008

PERSONAL EXEMPTIONS (CREDITS)			RATES AND TAXABLE INCOME BRACKETS				
SINGLE	M/J	DEPENDENTS	TYPE OF RETURN	MINIMUM		MAXIMUM	
				RATE	UP TO	RATE	OVER
MINNESOTA							
\$3,500	\$7,000	\$3,500	M/S	5.35%	\$ 15,930	7.85%	\$ 62,290
			S	5.35%	21,800	7.85%	71,590
			HH	5.35%	26,830	7.85%	107,820
			M/J	5.35%	31,860	7.85%	126,580
MISSISSIPPI							
\$6,000	\$12,000	\$1,500		3.0%	\$ 5,000	5.0%	\$ 10,000
MISSOURI 1/							
\$2,100	\$4,200	\$1,200		1.5%	\$ 1,000	6.0%	\$ 9,000
MONTANA							
\$2,040	\$4,080	\$2,040		1.0%	\$ 2,500	6.9%	\$ 14,900
NEBRASKA							
(\$113)	(\$226)	(\$113)	M/S	2.56%	\$ 2,000	6.84%	\$ 25,000
			S	2.56%	2,400	6.84%	27,000
			M/J	2.56%	4,000	6.84%	50,000
			HH	2.56%	3,800	6.84%	35,000
NEW HAMPSHIRE							
\$2,400	\$4,800	---	5.0% on dividend and interest income over personal exemption.				
NEW JERSEY							
\$1,000	\$2,000	\$1,500	S,M/S	1.4%	\$ 20,000	8.97%	\$ 500,000
			HH,M/J	1.4%	20,000	8.97%	500,000
NEW MEXICO							
\$3,050	\$6,100	\$3,050	M/S	1.7%	\$ 4,000	4.9%	\$ 20,000
			S	1.7%	5,500	4.9%	26,000
			HH	1.7%	8,000	4.9%	33,000
			M/J	1.7%	8,000	4.9%	40,000
NEW YORK							
---	---	\$1,000	M/S,S	4.0%	\$ 8,000	6.85%	\$ 20,000
			HH	4.0%	11,000	6.85%	30,000
			M/J	4.0%	16,000	6.85%	40,000
NORTH CAROLINA 2/							
\$2,500	\$5,000	\$2,500	M/S	6.0%	\$ 10,625	8.0%	\$ 100,000
			S	6.0%	12,750	8.0%	120,000
			HH	6.0%	17,000	8.0%	160,000
			M/J,SS	6.0%	21,250	8.0%	200,000
NORTH DAKOTA							
\$3,500	\$7,000	\$3,500	M/S	2.1%	\$ 27,200	5.54%	\$ 178,850
			S	2.1%	32,550	5.54%	357,700
			HH	2.1%	43,650	5.54%	357,700
			M/J,SS	2.1%	54,400	5.54%	357,700

1/ Does not include various local income taxes.

2/ A taxpayer whose Federal AGI is \geq 50% of the amounts shown in the "maximum over" column is allowed a personal exemption of \$2,000 and \$2,000 for each dependent.

TABLE 15 (continued)
INDIVIDUAL INCOME TAX
43 STATES AND DISTRICT OF COLUMBIA
AS OF JANUARY 1, 2008

PERSONAL EXEMPTIONS (CREDITS)			RATES AND TAXABLE INCOME BRACKETS					
SINGLE	M/J	DEPENDENTS		MINIMUM		MAXIMUM		
				RATE	UP TO	RATE	OVER	
OHIO 1/								
\$1,450	\$4,900	\$1,450		0.618%	\$ 5,000	6.24%	\$200,001	
OKLAHOMA								
\$1,000	\$2,000	\$1,000	S,M/S SS,HH,M/J	0.5% 0.5%	\$ 1,000 2,000	5.65% 5.65%	\$ 10,500 21,000	
OREGON 1/								
(\$169)	(\$338)	(\$169)	S,M/S HH,M/J	5.0% 5.0%	\$ 2,900 5,800	9.0% 9.0%	\$ 7,300 14,600	
PENNSYLVANIA 1/								
---	---	---	3.07% of specified classes of taxable income is effective rate.					
RHODE ISLAND								
\$3,400	\$6,800	\$3,400	S,HH,M/S M/J	3.75% 3.75%	\$ 33,520 58,700	9.9% 9.9%	\$ 351,650 355,200	
SOUTH CAROLINA								
---	---	---		3.0%	\$ 2,630	6.0%	\$ 13,150	
TENNESSEE								
\$1,250	\$2,500	---	6.0% on interest and dividend income.					
UTAH								
\$2,550	\$5,100	\$2,550	M/S,S HH,M/J	2.3% 2.3%	\$ 1,000 2,000	6.98% 6.98%	\$ 5,500 11,000	
VERMONT								
---	---	---	S M/S M/J HH	3.6% 3.6% 3.6% 3.6%	\$30,650 \$25,600 \$51,200 \$41,050	9.5% 9.5% 9.5% 9.5%	\$336,550 \$168,275 \$336,550 \$336,550	
VIRGINIA								
\$900	\$1,800	\$900		2.0%	\$ 3,000	5.75%	\$ 17,000	
WEST VIRGINIA								
\$2,000	\$4,000	\$2,000	M/S S,SS,HH, M/J	3.0% 3.0%	\$ 5,000 10,000	6.5% 6.5%	\$ 30,000 60,000	
WISCONSIN								
\$700	\$1,400	\$700	M/S HH,S M/J	4.6% 4.6% 4.6%	\$ 6,470 9,700 12,930	6.75% 6.75% 6.75%	\$ 96,980 145,460 193,950	

1/ Does not include various local income taxes.

TABLE 16
CHARACTERISTICS OF STATE INDIVIDUAL INCOME TAXES

JURISDICTION	FEDERAL INCOME TAX DEDUCTIBLE	NO INCOME TAX	WITH- HOLDING	FEDERAL DEFINITION OF INCOME FOR STATE TAX BASE	STATE DEFINITION OF INCOME FOR STATE TAX BASE	FEDERAL TAX LIABILITY FOR STATE TAX BASE
ALABAMA	AL		AL		AL	
ALASKA		AK				
ARIZONA			AZ		AZ	
ARKANSAS			AR		AR	
CALIFORNIA			CA	CA		
COLORADO			CO	CO		
CONNECTICUT			CT	CT		
DELAWARE			DE	DE		
DISTRICT OF COLUMBIA			DC	DC		
FLORIDA		FL				
GEORGIA			GA	GA		
HAWAII			HI	HI		
IDAHO			ID	ID		
ILLINOIS			IL	IL		
INDIANA			IN	IN		
IOWA	IA		IA	IA		
KANSAS			KS	KS		
KENTUCKY			KY	KY		
LOUISIANA	LA		LA	LA		
MAINE			ME	ME		
MARYLAND			MD	MD		
MASSACHUSETTS			MA	MA		
MICHIGAN			MI	MI		
MINNESOTA			MN	MN		
MISSISSIPPI			MS		MS	
MISSOURI	MO		MO	MO		

TABLE 16 (continued)

CHARACTERISTICS OF STATE INDIVIDUAL INCOME TAXES

JURISDICTION	FEDERAL INCOME TAX DEDUCTIBLE	NO INCOME TAX	WITH- HOLDING	FEDERAL DEFINITION OF INCOME FOR STATE TAX BASE	STATE DEFINITION OF INCOME FOR STATE TAX BASE	FEDERAL TAX LIABILITY FOR STATE TAX BASE
MONTANA 1/	MT		MT	MT		
NEBRASKA			NE	NE		
NEVADA		NV				
NEW HAMPSHIRE 2/					NH	
NEW JERSEY			NJ		NJ	
NEW MEXICO			NM	NM		
NEW YORK			NY	NY		
NORTH CAROLINA			NC	NC		
NORTH DAKOTA			ND	ND		
OHIO			OH	OH		
OKLAHOMA			OK	OK		
OREGON 3/	OR		OR	OR		
PENNSYLVANIA			PA		PA	
RHODE ISLAND			RI	RI		
SOUTH CAROLINA			SC	SC		
SOUTH DAKOTA		SD				
TENNESSEE					TN	
TEXAS		TX				
UTAH	UT		UT	UT		
VERMONT			VT	VT		
VIRGINIA			VA	VA		
WASHINGTON		WA				
WEST VIRGINIA			WV	WV		
WISCONSIN			WI	WI		
WYOMING		WY				

1/ Federal taxes used as a deduction are limited to \$5,000.

2/ Tax only on interest and dividends.

3/ Federal deductibility is limited to \$5,500.

TABLE 17
STATE CORPORATION INCOME TAX RATES
(Maximum Rates)

DISTRICT OF COLUMBIA: 9.975% ^{1/}

LOWER THAN THE DISTRICT 43 STATES^{2/}			
Colorado	4.63%	MARYLAND	7.00%
Illinois	4.80%	New York	7.10%
Michigan	4.95%	Kansas ^{1/}	7.35%
Mississippi	5.00%	Connecticut	7.50%
South Carolina	5.00%	Idaho	7.60%
Utah	5.00%	New Mexico	7.60%
Ohio	5.10%	Nebraska	7.81%
Florida	5.50%	Wisconsin	7.90%
Georgia	6.00%	Louisiana	8.00%
Oklahoma	6.00%	New Hampshire	8.50%
VIRGINIA	6.00%	Indiana	8.50%
Missouri	6.25%	Vermont	8.50%
Hawaii	6.40%	Delaware	8.70%
Alabama	6.50%	West Virginia	8.75%
Arkansas	6.50%	California	8.84%
North Dakota	6.50%	Maine	8.93%
Tennessee	6.50%	New Jersey	9.00%
Oregon	6.60%	Rhode Island	9.00%
Montana ^{2/}	6.75%	Alaska	9.40%
North Carolina	6.90%	Massachusetts	9.50%
Arizona	6.968%	Minnesota	9.80%
Kentucky	7.00%		
HIGHER THAN THE DISTRICT 2 STATES			
Pennsylvania	9.99%	Iowa	12.00%
NO TAX 5 STATES			
Nevada		Washington (Gross Receipts Tax)	
South Dakota		Wyoming	
Texas			

^{1/} Includes surtax.

^{2/} The rate is 7% for corporations making a "water's edge" election.

TABLE 18

STATE GROSS PREMIUMS TAX RATES ON FOREIGN LIFE INSURERS

DISTRICT OF COLUMBIA: 1.7% 1/

LOWER THAN THE DISTRICT 8 STATES			
Illinois 2/	0.50%	Nebraska	1.00%
New York	0.70%	Michigan	1.25%
South Carolina	0.75%	Ohio	1.40%
Wyoming	0.75%	Minnesota	1.625%
HIGHER THAN THE DISTRICT 41 STATES			
Connecticut	1.75%	Vermont	2.00%
Florida	1.75%	Washington	2.00%
Indiana	1.75%	West Virginia 4/	2.00%
Iowa	1.75%	Wisconsin	2.00%
Tennessee	1.75%	New Jersey	2.10%
Texas	1.75%	Georgia	2.25%
North Carolina 3/	1.90%	Louisiana 5/	2.25%
Idaho	1.99%	Oklahoma	2.25%
Arizona	2.00%	Utah	2.25%
Colorado	2.00%	VIRGINIA	2.25%
Delaware	2.00%	Alabama	2.30%
Kansas	2.00%	California	2.35%
Kentucky	2.00%	Arkansas	2.50%
Maine	2.00%	South Dakota	2.50%
MARYLAND	2.00%	Alaska	2.70%
Massachusetts	2.00%	Hawaii	2.75%
Missouri	2.00%	Montana	2.75%
New Hampshire	2.00%	Mississippi	3.00%
North Dakota	2.00%	New Mexico	3.00%
Pennsylvania	2.00%	Nevada	3.50%
Rhode Island	2.00%		
NO TAX 1 STATES			
Oregon 6/			

1/ The District levy an additional fee of 0.30 percent to offset the administrative costs of regulations.

2/ An additional 1% premium tax for fire or fire related insurance policies.

3/ An additional 5.5% insurance regulatory charge applied to premium tax liability. An additional 1.33% premium tax for fire related insurance policies.

4/ An additional 1% premium tax for fire and casualty insurance. There is also a surcharge on fire and casualty insurance policyholders that is equal to 1% of the gross direct premium paid on each policy.

5/ Maximum rate.

6/ Corporate Excise Tax.

TABLE 19
STATE GENERAL SALES AND USE TAX RATES

DISTRICT OF COLUMBIA: 5.75%

LOWER THAN THE DISTRICT 25 STATES			
Nevada (5.75%)	2.00%	Utah (1.85%)	4.75%
Colorado (5.0%)	2.90%	Iowa (2%)	5.00%
Alabama (4.5%)	4.00%	Maine	5.00%
Georgia (3%)	4.00%	MARYLAND	5.00%
Louisiana (6%)	4.00%	Massachusetts	5.00%
Hawaii	4.00%	New Mexico 1/	5.00%
New York (4.75%)	4.00%	North Dakota (2.0%)	5.00%
South Dakota (2%)	4.00%	Wisconsin (.6%)	5.00%
VIRGINIA (1%)	4.00%	Kansas (2%)	5.30%
Wyoming (1%)	4.00%	Nebraska (2.6875%)	5.50%
Missouri (5.3125%)	4.225%	Ohio (3%)	5.50%
North Carolina (3%)	4.25%	Arizona	5.60%
Oklahoma (5%)	4.50%		
HIGHER THAN THE DISTRICT 20 STATES			
Arkansas (5.5%)	6.00%	West Virginia	6.00%
Connecticut	6.00%	California (2.50%)	6.25%
Florida	6.00%	Illinois (3%)	6.25%
Idaho	6.00%	Texas (2%)	6.25%
Indiana	6.00%	Minnesota (1%)	6.50%
Kentucky	6.00%	Washington (2.5%)	6.50%
Michigan	6.00%	Mississippi	7.00%
Pennsylvania (1%)	6.00%	New Jersey	7.00%
South Carolina	6.00%	Rhode Island	7.00%
Vermont	6.00%	Tennessee (2.75%)	7.00%
NO TAX 5 STATES			
Alaska			
Delaware			
Montana			
New Hampshire			
Oregon			

1/ .5% credit within municipal boundaries => 4.5% state rate within municipalities.

Note: Maximum local rates in parentheses

TABLE 20

STATE BEER TAX RATES

(Per Gallon, Alcoholic Content of 4.5%) ^{1/}

DISTRICT OF COLUMBIA: \$0.09

LOWER THAN THE DISTRICT 7 STATES			
Wyoming	\$.02	Kentucky	\$.08
Missouri	.06	Oregon	.08
Wisconsin	.06	Pennsylvania	.08
Colorado	.08		
SAME AS THE DISTRICT 1 STATE			
MARYLAND	\$.09		
HIGHER THAN THE DISTRICT 42 STATES			
Rhode Island	\$.10	Michigan	\$.20
Massachusetts	.11	Arkansas	.23
New York	.11	VIRGINIA	.26
Indiana	.115	Washington ^{3/}	.261
New Jersey	.12	Vermont	.265
Montana	.14	South Dakota	.28
Tennessee ^{2/}	.14	New Hampshire	.30
Minnesota ^{3/}	.15	Nebraska	.31
Idaho	.15	Louisiana	.32
Arizona	.16	Maine	.35
Delaware	.16	Oklahoma	.40
Nevada	.16	New Mexico ^{5/}	.41
North Dakota ^{4/}	.16	Utah	.41
Kansas	.18	Mississippi	.43
Ohio	.18	Florida	.48
West Virginia	.18	Georgia	.48
Illinois	.185	Alabama	.53
Connecticut	.19	North Carolina	.53
Iowa	.19	South Carolina	.77
Texas	.19	Hawaii ^{6/}	.93
California	.20	Alaska	1.07

^{1/} Rates per 31-gallon barrel have been converted to rates per gallon. In some cases this required rounding of the per gallon rate.

^{2/} Additional tax of 17% of wholesale price.

^{3/} Credit allowed to small brewers.

^{4/} \$0.08 per gallon for bulk beer.

^{5/} Rate is \$0.08 per gallon for microbrewer.

^{6/} Rate is \$0.54 per gallon for draft beer.

TABLE 21

STATE LIGHT WINE TAX RATES
(Per Gallon, Alcoholic Content of 12%)

DISTRICT OF COLUMBIA: \$0.30

MONOPOLY STATES 4 STATES			
New Hampshire Pennsylvania 1/		Utah 2/ Wyoming	
LOWER THAN THE DISTRICT 5 STATES			
Louisiana	\$.11	Texas	\$.20
New York	.19	Wisconsin	.25
California	.20		
SAME AS THE DISTRICT 2 STATES			
Kansas	\$.30	Minnesota	\$.30
HIGHER THAN THE DISTRICT 39 STATES			
Colorado	\$.32	Arkansas	\$.75
Ohio	.32	North Carolina	.79
Mississippi	.35	Arizona	.84
MARYLAND	.40	Washington	.87
Missouri	.42	South Carolina	.90
			.93
Idaho	.45	South Dakota	
Indiana	.47	Nebraska	.95
Kentucky	.50	Delaware	.97
North Dakota	.50	West Virginia	1.00
Michigan	.51	Montana	1.02
			1.21
Massachusetts	.55	Tennessee	
Vermont	.55	Hawaii	1.38
Connecticut	.60	Georgia	1.51
Maine	.60	VIRGINIA	1.51
Rhode Island	.60	Alabama	1.70
			1.70
Oregon	.67	New Mexico	
Nevada	.70	Iowa	1.75
New Jersey	.70	Florida	2.25
Oklahoma	.72	Alaska	2.50
Illinois	.73		

1/ 18% wine & liquor tax on top of a 30% markup.

2/ 13% wine & liquor tax on top of monopoly markup of at least 64.5%.

TABLE 22
STATE DISTILLED SPIRITS TAX RATES
(Per Gallon)

DISTRICT OF COLUMBIA: \$ 1.50

CONTROL BOARD STATES 18 STATES			
Alabama		Ohio	
Idaho		Oregon	
Iowa 1/		Pennsylvania 3/	
Maine		Utah 4/	
Michigan		Vermont	
Mississippi		VIRGINIA	
Montana		Washington	
New Hampshire		West Virginia	
North Carolina 2/		Wyoming	
SAME AS THE DISTRICT 1 STATE			
MARYLAND	\$ 1.50		
HIGHER THAN THE DISTRICT 31 STATES			
Kentucky	\$ 1.92	Rhode Island	\$3.75
Missouri	2.00	Georgia	3.79
Colorado	2.28	South Dakota	3.93
Texas	2.40	Massachusetts	4.05
Arkansas 5/	2.50	New Jersey	4.40
Kansas	2.50	Tennessee	4.40
Louisiana	2.50	Connecticut	4.50
North Dakota	2.50	Illinois	4.50
Indiana	2.68	Minnesota	5.03
South Carolina	2.72	Oklahoma	5.56
Arizona	3.00	Hawaii	5.98
Wisconsin	3.25	New Mexico	6.06
California	3.30	New York	6.43
Nevada	3.60	Florida	6.50
Delaware	3.75 6/	Alaska	12.80
Nebraska	3.75		

1/ 14.30% plus 50% markup.

2/ 25% Excise Tax. An additional 6.75% state sales tax.

3/ 18% wine & liquor tax on top of a 30% markup.

4/ 13% wine & liquor tax on top of at least 64.5% markup.

5/ Containing more than 21% of alcohol by weight.

6/ Distilled spirits less than 30% proof at \$1.10 per gallon.

TABLE 23
STATE CIGARETTE TAX RATES
(Per Pack of 20)

DISTRICT OF COLUMBIA: \$ 1.00 1/

LOWER THAN THE DISTRICT 28 STATES			
South Carolina	\$.07	West Virginia	\$.55
Missouri	.17	Indiana	.555
Mississippi	.18	Idaho	.57
Tennessee	.20	Arkansas	.59
VIRGINIA	.30	Wyoming	.60
Kentucky	.30	Nebraska	.64
Florida	.339	Utah	.695
North Carolina	.35	Kansas	.79
Iowa	.36	Nevada	.80
Louisiana	.36	Colorado	.84
Georgia	.37	California	.87
Alabama	.425	New Mexico	.91
North Dakota	.44	Illinois	.98
Minnesota 2/	.48		
South Dakota	.53		
HIGHER THAN THE DISTRICT 22 STATES			
Oklahoma	\$1.03	Wisconsin	\$1.77
New Hampshire	1.08	Vermont	1.79
Delaware	1.15	Hawaii	1.80
Oregon	1.18	Alaska	2.00
Ohio	1.25	Arizona	2.00
Pennsylvania	1.35	Maine	2.00
Texas	1.41	MARYLAND	2.00
New York 3/	1.50	Michigan	2.00
Connecticut	1.51	Washington	2.025
Massachusetts	1.51	Rhode Island	2.46
Montana	1.70	New Jersey	2.575

1/ Scheduled to increase to \$2.00 per pack, effective 10/01/08.

2/ An additional \$0.26 sales tax is added to the wholesale price of a tax stamp, and additional cigarette fee of \$0.75 per pack is also imposed.

3/ Scheduled to increase to \$2.75 per pack, effective 06/03/08.

TABLE 24
MOTOR FUEL TAX RATES

(Per Gallon)

DISTRICT OF COLUMBIA: \$.20

LOWER THAN THE DISTRICT 20 STATES			
Alaska	\$.08	Alabama	\$.18
Wyoming	.14	Arizona	.18
New Jersey	.145	Indiana	.18
Georgia	.152	California	.18
Florida	.153	Mississippi	.184
South Carolina	.16	New Mexico	.18875
VIRGINIA	.165	Illinois 3/	.19
Hawaii 1/	.17	Michigan	.19
Oklahoma	.17	New Hampshire	.19625
Missouri 2/	.1755	Kentucky	.197
SAME AS THE DISTRICT 4 STATES			
Louisiana	\$.20	Texas	\$.20
Minnesota 4/	.20	Vermont	.20
HIGHER THAN THE DISTRICT 26 STATES			
Iowa	\$.21	Utah	\$.245
Massachusetts	.21	Nevada	.24805
Tennessee	.214	Connecticut	.25
Arkansas 5/	.215	Idaho	.25
Colorado	.22	Montana	.27
South Dakota	.22	Maine	.276
Delaware	.23	Ohio	.28
Nebraska	.23	North Carolina	.305
North Dakota	.23	Wisconsin 6/	.309
MARYLAND	.235	Rhode Island	.31
Kansas	.24	Pennsylvania	.312
Oregon	.24	West Virginia	.322
New York	.244	Washington	.360

1/ In addition, there is a state Environmental Response Tax of \$0.05 per barrel. Honolulu County also imposes fuel taxes at a rate of \$0.165 per gallon.

2/ An additional \$0.01 for storage Leakage Fund Fee.

3/ In addition, there is a leaking Underground Storage Tanks Fee of \$0.03/gallon, and Environmental Impact Fee of \$0.008/gallon.

4/ In addition, there is a \$0.02 surcharge, beginning 04/01/08; \$0.025, beginning 08/01/08; and \$0.055 beginning 10/01/08.

5/ In addition, there is a state Environmental Fee of \$0.003/gallon.

6/ In addition, there is a \$0.02 Inspection Fee per gallon.

TABLE 25

MOTOR VEHICLE SALES AND EXCISE TAXES

PAID AT TIME OF SALE OR TITLING
46 STATES AND D.C.

DISTRICT OF COLUMBIA: 1/ 6% of fair market value - 3,499 pounds or less 7% of fair market value - 3,500 pounds and less than 5,000 pounds 8% of fair market value - 5,000 pounds or more			
Alabama (.125%-2.5%)	2.00%	South Carolina 2/	5.0%
Colorado	2.1%	West Virginia	5.0%
Mississippi	3.0%	Wisconsin (.6%)	5.0%
New Mexico	3.0%	Kansas (0%-2%)	5.3%
North Carolina	3.0%	Nebraska (0%-1.5%)	5.5%
South Dakota	3.0%	Ohio (0%-3%)	5.5%
VIRGINIA	3.0%	Arizona (1.0%-3.5%)	5.6%
Wyoming (1%)	3.0%	Arkansas (0%-3%) 3/	6.0%
Delaware	3.25%	California (1.25%-2.5%)	6.0%
Oklahoma	3.25%	Connecticut	6.0%
Georgia (3%)	4.0%	Florida	6.0%
Hawaii (0.5%)	4.0%	Kentucky	6.0%
Louisiana (1%-6%)	4.0%	Michigan	6.0%
New York (3.0%-5.0%)	4.0%	Pennsylvania	6.0%
Missouri (1.125%-3.5	4.225%	Vermont	6.0%
Utah (1.85%)	4.75%	Illinois (.25%-1%)	6.25%
Idaho	5.0%	Texas	6.25%
Indiana	5.0%	Minnesota	6.5%
Iowa	5.0%	Nevada	6.5%
Maine	5.0%	Washington (.5%-2.4%) 4/	6.8%
MARYLAND	5.0%	New Jersey	7.0%
Massachusetts	5.0%	Tennessee (2.75%) 5/	7.0%
North Dakota	5.0%	Rhode Island	7.0%
NO TAX 4 STATES			
Alaska			
Montana			
New Hampshire			
Oregon			

1/ Tax does not apply to vehicles previously titled in another jurisdiction when owners move to the District.

2/ Maximum of \$300.00.

3/ Local sales taxes are capped at \$25 per 1 percent of tax on a single transaction.

4/ Includes 0.3% sales and use tax that only applies to sales or leases of new or used motor vehicles.

5/ Maximum of \$44.00 (2.75% on 1st \$1,600). Memphis tax maximum is \$36 (2.25% of 1st \$1,600); additional state tax is maximum of \$44 (2.75% of excess single article sale over \$1,600 to \$3,200).

Note: Local rates in parentheses

TABLE 26

STATE MOTOR VEHICLE REGISTRATION FEES

Automobile Costing \$7,900, Bought New and Weighing 3,522 Pounds
(4-Door, 6-Passenger, 8-Cylinder)

DISTRICT OF COLUMBIA: \$ 115.00 1/

LOWER THAN THE DISTRICT 49 STATES			
Arizona 2/	\$ 8.00	California	\$ 31.00
South Carolina	12.00	Florida	33.00
Indiana	12.25	Ohio 4/	34.50
Colorado	13.00	Connecticut	35.00
Kentucky	13.50	Pennsylvania	36.00
Mississippi	15.00	Michigan	37.00
Wyoming	15.00	New Hampshire	37.20
Georgia	20.00	Delaware	40.00
Tennessee	21.50	Idaho	40.75
Nebraska 3/	21.50	New Mexico	42.00
North Carolina	23.00	South Dakota	42.00
New York	23.50	Washington 3/	43.00
Utah	23.50	Missouri 5/	51.25
Arkansas	24.25	Wisconsin	75.00
Hawaii	25.00	Vermont	59.00
Alabama	25.00	Nevada	59.35
Louisiana	25.00	Texas	59.80
Maine	25.00	MARYLAND 6/	61.50
VIRGINIA	26.50	New Jersey	84.00
Oregon	27.00	Illinois	78.00
Montana	28.75	Oklahoma	90.00
Kansas	30.00	North Dakota	93.00
Massachusetts	30.00	Alaska	100.00
Rhode Island	30.00	Minnesota	108.75
West Virginia	30.00		
HIGHER THAN THE DISTRICT 1 STATES			
Iowa	\$203.00		

1/ \$72 (3,499 lbs. or less); \$115 (3,500 lbs. to 4,999 lbs.); \$155 (5,000 lbs. and over); and \$36 (clean fuel or electric vehicle).

2/ There is also a \$1.50 fee earmarked for air quality research.

3/ Does not include local vehicle excise taxes levied in certain urban areas.

4/ Local fees not included.

5/ Maximum tax.

6/ Includes \$11.00 fee earmarked for Emergency Medical Services System.

TABLE 27

STATE REAL ESTATE DEED RECORDATION AND TRANSFER TAX RATES

(Per \$500 of Consideration)

DISTRICT OF COLUMBIA: \$ 11.00

LOWER THAN THE DISTRICT 35 STATES			
Colorado	\$.05	Tennessee	\$ 1.85
Alabama	.50	Arizona	2.00
Georgia	.50	New Jersey 2/	2.00
Illinois	.50	New York	2.00
Kentucky	.50	Rhode Island	2.00
South Dakota	.50	Maine	2.20
Oklahoma	.75	MARYLAND 3/	2.20
Iowa	.80	Massachusetts	2.28
North Carolina	1.00	Nevada 4/	2.55
West Virginia	1.10	Connecticut	3.05
Nebraska	1.125	Florida	3.50
Kansas	1.30	Michigan	3.75
Wisconsin	1.50	Pennsylvania	5.00
VIRGINIA	1.25	Vermont	5.00
Arkansas	1.65	Washington	6.40
Minnesota	1.65	New Hampshire	7.50
Hawaii 1/	1.75	Delaware	10.00
South Carolina	1.85		
NO TAX 15 STATES			
Alaska		New Mexico	
California		North Dakota	
Idaho		Ohio	
Indiana		Oregon	
Louisiana		Texas	
Mississippi		Utah	
Missouri		Wyoming	
Montana			

1/ If the property is residential for which the buyer is not eligible for a homeowner's exemption, the tax rate graduates from \$0.50 to \$1.50 per \$500 of value, as value rises from less than \$600,000 to over \$1,000,000. Otherwise, the tax rate graduates from \$0.75 to \$1.75 per \$500 of value.

2/ An additional tax of \$3.35 per \$500 of consideration in excess of \$150,000 but not in excess of \$200,000 is also imposed. An additional tax of \$3.90 is imposed for every \$500 of consideration in excess of \$200,000.

3/ State transfer tax rate only. Rate is \$1.25 for first-time home buyers. State recordation tax is only collected in certain instances and is not reflected in this number.

4/ In county whose population is 400,000 or less, \$1.95 to \$2.00.

TABLE 28

TYPES OF STATE INHERITANCE AND ESTATE TAXES

INHERITANCE TAX STATES WITH AN ESTATE TAX TO ABSORB FEDERAL CREDIT 10 STATES	
Connecticut Indiana Iowa Kentucky Louisiana	MARYLAND ^{1/} New Hampshire New Jersey Pennsylvania Tennessee
ESTATE TAX STATES WITH AN ESTATE TAX TO ABSORB FEDERAL CREDIT 9 STATES	
Alaska Idaho Illinois Massachusetts Mississippi	Ohio Oklahoma Rhode Island South Dakota
ESTATE TAX TO ABSORB FEDERAL CREDIT 27 STATES AND D.C.	
Alabama Arizona Arkansas California Colorado Delaware District of Columbia ^{2/} Florida Georgia Kansas Maine Minnesota ^{3/} Michigan Missouri	Nevada New Mexico New York North Carolina ^{4/} North Dakota Oregon ^{3/} South Carolina Texas Utah Vermont VIRGINIA Wisconsin Wyoming
NO ESTATE TAX 5 STATES	
Hawaii Montana Nebraska	Washington ^{5/} West Virginia

^{1/} Decoupled from federal estate tax except for thresholds.

^{2/} The District's Estate Tax is no longer in conformity with the Federal Estate Tax. Except for raising the filing threshold from \$600,000 to \$675,000 (January 1, 2002), the Estate and Inheritance Tax Clarification Temporary Act of 2004 raised the estate tax filing threshold from \$675,000 to \$1,000,000 to decedents whose death occurs on or after January 1, 2003. Hence, some District estate tax payers may have been and others may be required in the future to file and pay District estate taxes even when no federal filing or tax is due.

^{3/} Tax equal to the maximum credit for state death taxes allowed against the Federal Estate Tax under pre 2001 federal law.

^{4/} North Carolina impose an estate tax based on the Federal Estate Tax calculation. The North Carolina Estate Tax is equal to the state death tax credit that was allowable under section 2011 of the IRC as it existed prior to 2002. For decedents dying on or after January 1, 2005, the North Carolina Estate Tax is limited to the Federal Estate Tax that would be payable if the Federal Estate Tax was computed without regard to the deduction for state death taxes.

^{5/} Estate Tax has been repealed on Decedents dying or transfers made on or after January, 2007. Inheritance tax is administered at the court level.

Appendix A

Calculating the Median House Value for a Specific Income Level Using Data from the U.S. Census Bureau's American Community Survey (ACS) 2006

The following describes how the median house value for a specific income level is calculated using data from the 2006 ACS. According to the table below (which shows the number and value of owner-occupied units whose owners reported an income of \$50,000 to \$74,999); there are 10,718,675 owner-occupied housing units in the District. Of these 10,718,675 units, 54,841 have a reported value of less than \$10,000, while 687,477 have a reported value of \$500,000 or more.

INCOME LEVEL/ HOUSE VALUE	NUMBER OF UNITS
Household Income \$50,000 to \$74,999:	10,718,675
Value less than \$10,000	136,578
Value \$10,000 to \$19,999	174,603
Value \$20,000 to \$29,999	199,862
Value \$30,000 to \$39,999	245,055
Value \$40,000 to \$49,999	269,754
Value \$50,000 to \$59,999	338,492
Value \$60,000 to \$69,999	422,221
Value \$70,000 to \$79,999	488,028
Value \$80,000 to \$89,999	598,246
Value \$90,000 to \$99,999	576,963
Value \$100,000 to \$199,999	3,811,341
Value \$200,000 to \$249,999	1,014,868
Value \$250,000 to \$499,999	1,755,187
Value \$500,000 or more	687,477

From the table, we determine that the median number of units is 5,359,338.5. The 5,359,338.5th unit is found in the \$100,000 to \$199,999 house value range. A sum of all the units beginning with those in the less than \$11,000,000 value finds that 3,449,802 units have values less than \$199,999 (see the table on the following page). This number is 1,909,536.5 lower than the median number of 5,359,338.5. Therefore the 5,359,338.5th unit lies within the value range of \$100,000 to \$199,999 (3,811,341 units reported having this value). To determine where within the \$100,000 to \$199,999 value range the median house value lies, divide 5,359,338.5 by 3,811,341 and multiply the result by \$99,999 (which is the difference between \$100,000 and \$199,999). The calculation produces a value of \$50,101. This value is then added to \$100,000 to determine a median house value of \$150,101 for an income range of \$50,000 to \$74,999. The table on the following page presents the calculation of the median house value that corresponds to the income range of \$50,000 to \$74,999.

INCOME LEVEL/ HOUSE VALUE	NO. OF UNITS	
Household Income		Median
\$50,000 TO \$74,999	10,718,675	5,359,338
Value less than \$10,000	136,578	
Value \$10,000 to \$19,999	174,603	Range that Median falls within: \$100,000 to \$199,999
Value \$20,000 to \$29,999	199,862	Lower Range \$100,000
Value \$30,000 to \$39,999	245,055	Upper Range \$199,999
Value \$40,000 to \$49,999	269,754	Difference between lower & upper bound of range \$99,999
Value \$50,000 to \$59,999	338,492	Difference between Median & lower bound of the interval \$50,101
Value \$60,000 to \$69,999	422,221	Median House value (lower bound + difference) \$150,101
Value \$70,000 to \$79,999	488,028	
Value \$80,000 to \$89,999	598,246	
Value \$90,000 to \$99,999	576,963	
Value \$100,000 to \$199,999	3,811,341	3449802
Value \$200,000 to \$249,999	1,014,868	1909536
Value \$250,000 to \$499,999	1,755,187	
Value \$500,000 or more	687,477	

Since the focus of this study is identifying the median house value at the \$50,000, \$75,000, \$100,000 and \$150,000 income levels, further calculation is necessary to determine the median house value at a specific income level and not the median house value at a specific income range as previously determined. To calculate the median house value for the \$50,000 and \$75,000 income levels, the median value that was earlier estimated is used. Since the ACS data presents income as a range and not as a specific level, the study determines the house value for the \$50,000 income level by finding the midpoints of the income ranges of \$35,000 to \$49,999 and \$50,000 to \$74,999. These midpoints are \$42,500 and \$62,500, and the difference between them is \$20,000. The next step involves calculating the difference between the desired income level of \$50,000 and \$42,500 (the midpoint of the \$35,000 to \$49,999 income range); the result is \$7,500. The next step involves dividing \$7,500 by \$20,000 and expressing the result as a percentage. The result is 37.5 percent. This percentage indicates the straight-line adjustment required to estimate the median house value at the \$50,000 income level.

Multiply 37.5 percent by the difference between \$176,835 (the estimated median house value for the \$35,000 to \$49,999 income range) and \$150,101 (the estimated median house value for the \$50,000 to \$74,999 income range). The result of this calculation is \$10,026, which is then added to \$150,101 (the estimated median house value for the \$35,000 to \$49,999 income range) to estimate a median house value of \$160,127 for the \$50,000 income level. The calculation is presented below.

A similar calculation is done to determine the median house value at the \$75,000 income level where the calculation is based on the previously determined median house values of the \$50,000 to \$74,999 and the \$75,000 to \$99,999 income categories.

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