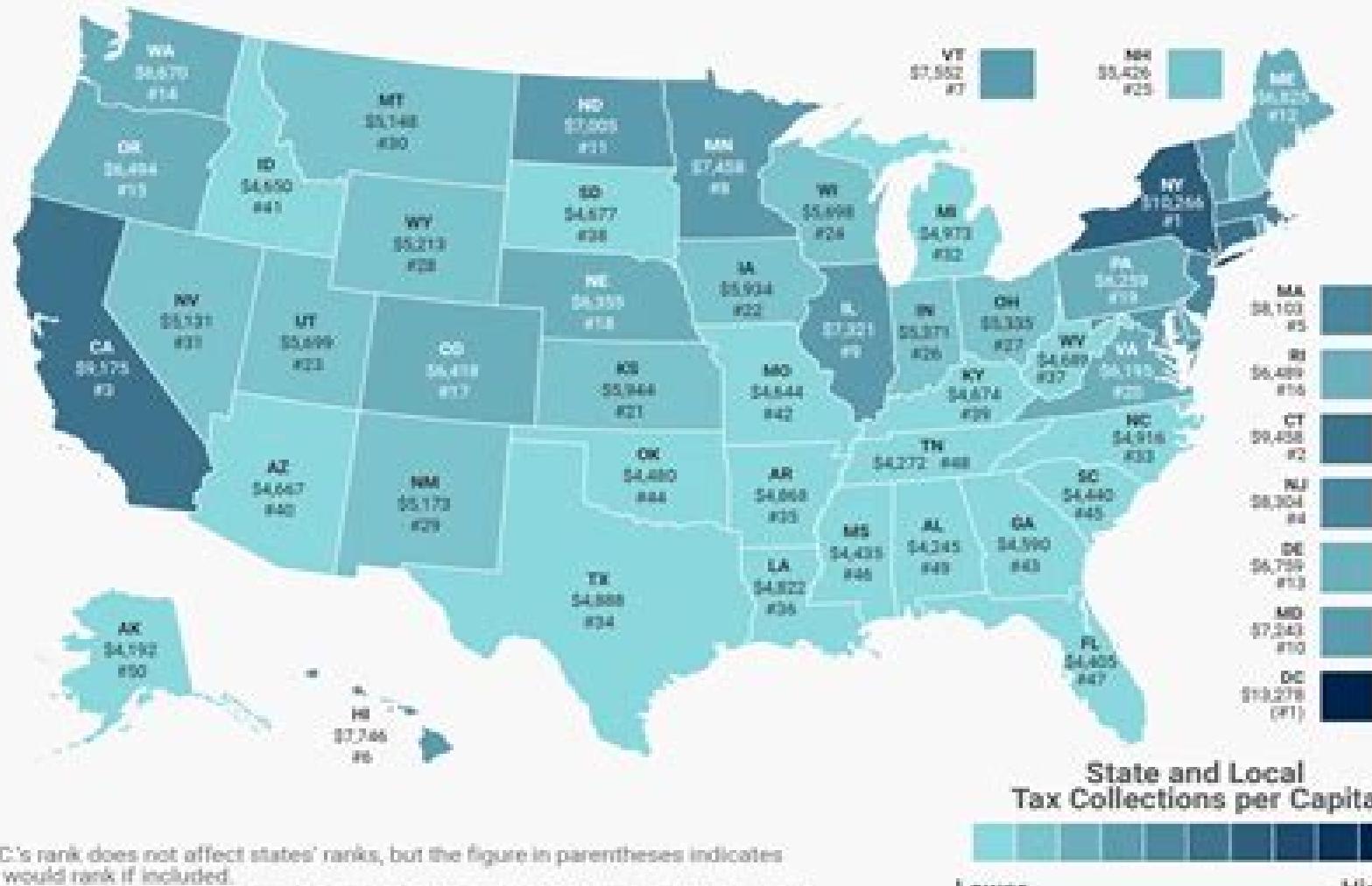


# How High are State and Local Tax Collections in Your State?

State and Local Tax Collections Per Capita, Fiscal Year 2021



Note: D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Sources: U.S. Census Bureau, "Annual Survey of State and Local Government Finances"; Tax Foundation calculations.

# State Local Tax Equity

**Illinois. Department of Trade and  
Commerce. Division of Insurance**

## State Local Tax Equity:

**The Encyclopedia of Taxation & Tax Policy** Joseph J. Cordes, Robert D. Ebel, Jane Gravelle, 2005 From adjusted gross income to zoning and property taxes the second edition of The Encyclopedia of Taxation and Tax Policy offers the best and most complete guide to taxes and tax related issues. More than 150 tax practitioners and administrators, policymakers and academics have contributed. The result is a unique and authoritative reference that examines virtually all tax instruments used by governments: individual income, corporate income, sales and value added, property, estate and gift, franchise, poll and many variants of these taxes as well as characteristics of a good tax system, budgetary issues and many current federal, state, local and international tax policy issues. The new edition has been completely revised with 40 new topics and 200 articles reflecting six years of legislative changes. Each essay provides the generalist with a quick and reliable introduction to many topics but also gives tax specialists the benefit of other experts' best thinking in a manner that makes the complex understandable. Reference lists point the reader to additional sources of information for each topic. The first edition of The Encyclopedia of Taxation and Tax Policy was selected as an Outstanding Academic Book of the Year 1999 by Choice magazine. Publisher's website: [State Taxation of Military Income and Store Sales](#) United States. Advisory Commission on Intergovernmental Relations, 1976 [Substate Regionalism and the Federal System](#) United States. Advisory Commission on Intergovernmental Relations, 1974 [The Challenge of Local Governmental Reorganization](#) United States. Advisory Commission on Intergovernmental Relations, 1974 [Revenue Sharing and Its Alternatives: what Future for Fiscal Federalism?](#) United States. Congress. Joint Economic Committee. Subcommittee on Fiscal Policy, 1967 [Substate Regionalism and the Federal System: Governmental functions and processes](#) United States. Advisory Commission on Intergovernmental Relations, 1974 [Tax Equity in the Fifty States](#) Diane Fuchs, Steve A. Rabin, 1979 [Economic Legislation of All the States](#) Allen Ripley Foote, Charles Edward Everett, 1892 [State and Local Tax Revolt](#) Dean C. Tipps, Lee Webb, 1980-01-01 First published in 2006 Routledge is an imprint of Taylor Francis an informa company [Cases Argued and Decided in the Supreme Court of the United States](#) United States. Supreme Court, 1886 [A Treatise on the Law of Taxation as Imposed by the States and Their Municipalities](#) William Henry Burroughs, 1877 [Annual Insurance Report of the Department of Trade and Commerce, Division of Insurance of the State of Illinois](#) Illinois. Department of Trade and Commerce. Division of Insurance, 1882 [Report; Submitted to Governor William T. Cahill, Pursuant to Executive Order No. 5 of 1970: Non-property taxes in a fair and equitable tax system](#) New Jersey. Tax Policy Committee, 1972 [State-local Tax Equity: an Empirical Analysis of the Fifty States](#) Donald Phares, 1973 [Annual Report of the Commissioner of Insurance of the State of Michigan](#) ... Michigan. Insurance Bureau, 1880 [Appletons' Annual Cyclopedias and Register of Important Events](#), 1886 [Annual Report of the Commissioner of Insurance for the State of Michigan](#) Michigan. Insurance Bureau, 1883 [Report of the Auditor of Public](#)

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