


How Does Minnesota Compare?



Fiscal Year 2004 Comparisons

State by State Rankings of Revenues and Spending

*Includes
Fiscal Year 2005
Rankings for State Taxes Only*

Center for Public Finance Research



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How Does Minnesota Compare?

This FY2004 edition of “How Does Minnesota Compare” is somewhat earlier than a more historically typical release. The Census Bureau made the decision not to publish state and local tax data by state for FY2001 and FY2003, partly to return to a more timely release for this series.

Starting in 1969, MTA released comparisons of state and local taxes and spending under the name “How Does Minnesota Compare?”. These releases were historically in the fall of the year, two years after the year of comparison. During the 1990s this schedule was seriously delayed by cutbacks in staffing at the Census Bureau. The data for FY2004 is based on surveys, whereas the more complete Census of Governments occurs every five years for years ending in 7 or 2.

Since 1969 for FY1968 data, MTA has tried to use the same revisions of personal income for our calculations per \$1,000 of personal income. The August 2005 revision of 2003 personal income is used in this publication to be consistent with all such calculations in MTA’s time series.

Why This Booklet?

This booklet is designed to provide just one snap shot of the fiscal picture of Minnesota.

If you want to find out how Minnesota’s overall tax collections or spending compare to the other states, this is the place to look. If you want to know what tax Minnesota relies on more than others, this is also a good publication to check out. But if you want to know your particular tax burden, you will have to consult one of our other studies (50-state property and income tax burden studies based on specific property value and income level examples). You will not find your tax burden in this booklet, only averages based on statewide collections.

But the statewide averages still give you a lot of information. On the next page are two summary tables to provide you an overview of the Minnesota numbers in this publication.

Revenues (rankings start on page 12)

MINNESOTA STATE & LOCAL TAX COLLECTIONS						
per \$1,000 of Personal Income						
Tax Category	2002		2004		Rank	
	Amount	% of US	Amount	% of US	2002	2004
Property Tax (S & L)	\$31.65	98.4%	\$28.55	82.1%	26	37
Ind. Income Tax (State)	33.03	140.3%	33.13	128.9%	3	4
Ind. Income Tax (S & L)	33.03	118.6%	33.13	118.3%	7	8
Corp. Income Tax (State)	3.24	104.3%	3.70	100.2%	13	12
Sales Tax (State)	22.70	106.7%	23.60	106.1%	23	21
Sales Tax (S & L)	22.95	87.4%	23.96	87.6%	34	34
Excise Tax (State)	12.29	128.8%	13.45	128.7%	17	14
Total Taxes (S & L)	112.00	107.4%	112.71	102.1%	10	16

Percent of U.S. calculated using only states that levy the tax in question.

MINNESOTA STATE & LOCAL TAX COLLECTIONS, FY2004						
Tax Category	Per Capita			Per \$1,000 of Income		
	Amount	Rank	% of US	Amount	Rank	% of US
Property Tax (S & L)	\$965.31	28	89.1%	\$28.55	37	82.1%
Ind. Income Tax (State)	1,120.19	5	138.6%	33.13	4	128.9%
Ind. Income Tax (S & L)	1,120.19	7	127.0%	33.13	8	118.3%
Corp. Income Tax (State)	125.01	9	108.2%	3.70	12	100.2%
Sales Tax (State)	797.88	11	115.2%	23.60	21	106.1%
Sales Tax (S & L)	810.28	22	95.0%	23.96	34	87.6%
Excise Tax (State)	454.68	10	139.7%	13.45	14	128.7%
Total Taxes (S & L)	\$3,810.80	10	110.8%	\$112.71	16	102.1%

Percent of U.S. calculated using only states that levy the tax in question.

Spending (rankings start on page 22)

MINNESOTA STATE AND LOCAL EXPENDITURES						
per \$1,000 of Personal Income						
Spending Category	2002		2004		Rank	
	Amount	% of US	Amount	% of US	2002	2004
K-12 Education	\$47.15	99.5%	\$47.92	97.0%	27	28
Higher Education	17.88	99.0%	17.46	92.3%	35	37
Total Education	68.37	99.8%	69.34	96.8%	29	36
Public Welfare	45.35	140.8%	51.68	141.1%	10	9
Health and Hospitals	11.93	70.7%	12.12	69.5%	43	41
Highways	16.27	122.2%	16.76	129.8%	23	20
Interest on Gen. Debt	8.83	101.7%	9.15	102.5%	23	19
Police	6.18	83.2%	6.62	86.9%	36	31
Fire	1.61	53.8%	1.63	52.8%	47	48
Corrections	3.94	62.5%	4.06	65.7%	49	45
Total	211.99	106.3%	212.59	102.2%	22	28

MINNESOTA STATE AND LOCAL EXPENDITURES, FY2004						
Spending Category	Per Capita			Per \$1,000 of Income		
	Amount	Rank	% of US	Amount	Rank	% of US
K-12 Education	\$1,620.32	13	105.3%	\$47.92	28	97.0%
Higher Education	590.47	30	100.2%	\$17.46	37	92.3%
Total Education	2,344.62	15	105.1%	\$69.34	36	96.8%
Public Welfare	1,747.49	6	153.1%	\$51.68	9	141.1%
Health and Hospitals	409.74	35	75.4%	\$12.12	41	69.5%
Highways	566.52	10	140.8%	\$16.76	20	129.8%
Interest on Gen. Debt	309.49	13	111.2%	\$9.15	19	102.5%
Police	223.75	20	94.3%	\$6.62	31	86.9%
Fire	55.24	46	57.3%	\$1.63	48	52.8%
Corrections	137.17	41	71.3%	\$4.06	45	65.7%
Total	\$7,188.04	8	110.9%	\$212.59	28	102.2%

Source: Bureau of the Census, Census of Governments 2004. Calculations by MTA.

Caveats (Special States)

Several states have unusually high tax and/or spending numbers which affect their rankings, but do not accurately reflect the tax load on their residents. Alaska is the most prominent one, which because of its oil reserves fund, annually makes payments to its residents of about \$1,000 per person. Wyoming and Montana tax their coal industries very heavily, thus shielding the average taxpayer from the cost of higher than average spending. All Alaska data and primarily spending data for Wyoming and Montana should be considered with this in mind.

Sources and State Only Data

All tax and spending data used in this report were obtained from the Census Bureau's Internet web site (www.census.gov), plus population data. Income data were obtained from the *Survey of Current Business* August 2003 issue published by the Bureau of Economic Analysis.

Fiscal Year 2005 Rankings (State Taxes Only)

The tables in this publication are for fiscal year 2002, the latest year for which both state and local tax and spending information is available from the U.S. Department of Commerce.

As of this writing, Commerce Department data for fiscal 2005 were available for state tax collections only. Local data for this year are not yet available.

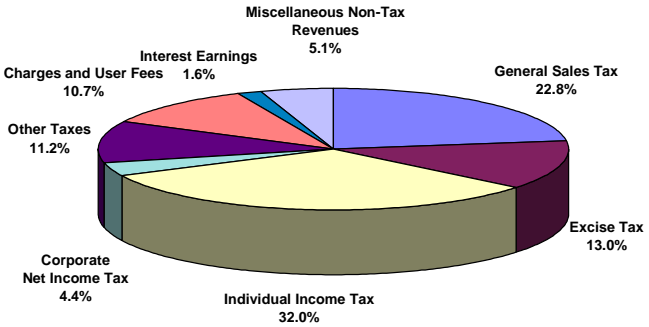
Since state and local revenue systems are intertwined, we are reluctant to publish full rankings tables for state taxes alone. Instead, the table below provides Minnesota's state tax rankings for FY2005. Local data for FY2005 are expected to become available sometime in the fall of 2007.

TAX COLLECTIONS per \$1,000 of Personal Income						
(State Taxes Only)						
Tax Category	2004		2005		Rank	
	Amount	% of US	Amount	% of US	2004	2005
Ind. Income Tax	\$33.13	128.9%	\$34.37	125.6%	4	4
Corp. Income Tax	3.70	100.2%	5.06	113.4%	12	9
Sales Tax	23.60	106.1%	22.78	101.3%	21	27
Excise Tax	13.45	128.7%	13.29	139.3%	14	14

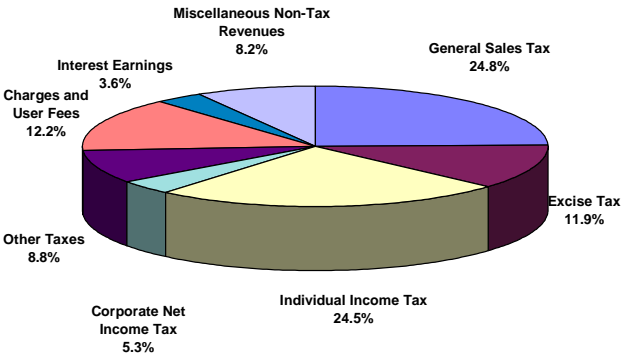
Percent of U.S. calculated using only states that levy the tax in question.

FY 2004 Sources of State Revenue

MINNESOTA



ALL STATES



FY2004 Sources of State Revenue

(in thousands)

MINNESOTA

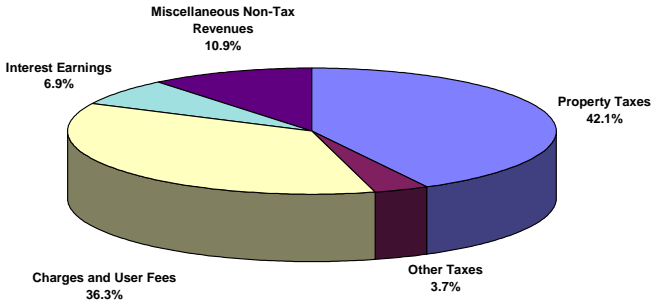
General Sales Tax	\$4,066,790	22.8%
Excise Tax	\$2,317,528	13.0%
Individual Income Tax	\$5,709,584	32.0%
Corporate Net Income Tax	\$637,183	3.6%
Other Taxes	\$2,003,836	11.2%
Charges and User Fees	\$1,903,656	10.7%
Interest Earnings	\$290,585	1.6%
Miscellaneous Non-Tax Revenues	\$908,083	5.1%
Minnesota Total	\$17,837,245	100.0%

ALL STATES

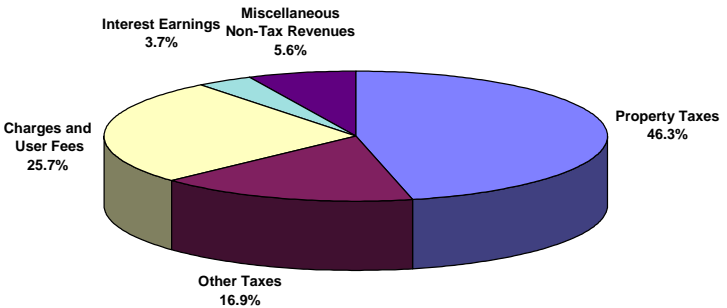
General Sales Tax	\$197,948,848	24.8%
Excise Tax	\$95,376,889	11.9%
Individual Income Tax	\$196,255,135	24.5%
Corporate Net Income Tax	\$30,229,037	3.8%
Other Taxes	\$70,603,869	8.8%
Charges and User Fees	\$114,842,943	14.4%
Interest Earnings	\$28,413,569	3.6%
Miscellaneous Non-Tax Revenues	\$65,772,587	8.2%
All States Total	\$799,442,877	100.0%

FY 2004 Sources of Local Revenue

MINNESOTA



ALL STATES



FY2004 Sources of Local Revenue

(in thousands)

MINNESOTA

Property Taxes	\$4,312,311	42.15%
Other Taxes	\$376,405	3.68%
Charges and User Fees	\$3,716,787	36.33%
Interest Earnings	\$706,839	6.91%
Miscellaneous Non-Tax Revenues	\$1,119,412	10.94%
Minnesota Total	\$10,231,754	

ALL STATES

Property Taxes	\$307,528,431	46.27%
Other Taxes	\$112,335,066	16.90%
Charges and User Fees	\$173,799,113	26.15%
Interest Earnings	\$24,780,689	3.73%
Miscellaneous Non-Tax Revenues	\$46,171,828	6.95%
All States Total	\$664,615,127	

2004 Population

State	(000's)	Rank
Alabama	4,525	23
Alaska	658	47
Arizona	5,740	18
Arkansas	2,750	32
California	35,842	1
Colorado	4,602	22
Connecticut	3,499	29
Delaware	830	45
D.C.	554	50
Florida	17,385	4
Georgia	8,918	9
Hawaii	1,262	42
Idaho	1,395	39
Illinois	12,712	5
Indiana	6,227	14
Iowa	2,953	30
Kansas	2,734	33
Kentucky	4,142	26
Louisiana	4,507	24
Maine	1,315	40
Maryland	5,561	19
Massachusetts	6,407	13
Michigan	10,104	8
MINNESOTA	5,097	21
Mississippi	2,901	31
Missouri	5,760	17
Montana	927	44
Nebraska	1,748	38
Nevada	2,333	35
New Hampshire	1,299	41
New Jersey	8,685	10
New Mexico	1,903	36
New York	19,281	3
North Carolina	8,540	11
North Dakota	636	48
Ohio	11,450	7
Oklahoma	3,524	28
Oregon	3,591	27
Pennsylvania	12,394	6
Rhode Island	1,080	43
South Carolina	4,198	25
South Dakota	771	46
Tennessee	5,893	16
Texas	22,472	2
Utah	2,421	34
Vermont	621	49
Virginia	7,481	12
Washington	6,207	15
West Virginia	1,813	37
Wisconsin	5,504	20
Wyoming	506	51
U.S. Total	293,658	--
Minnesota History		
1998	4,725	20
1999	4,776	21
2000	4,919	21
2001	4,989	21
2002	5,025	21
2003	5,062	21

Personal Income				2004 Income Remaining after State & Local Taxes			
State	'03 Amt.*	'04 Amt.	'04 Rank	Amt.	Rank	Percent	Rank
Alabama	\$26,505	\$27,827	41	\$25,499	40	91.63%	1
Alaska	33,213	34,319	16	30,709	15	89.48%	34
Arizona	27,232	28,461	39	25,590	39	89.91%	26
Arkansas	24,384	25,749	50	23,213	49	90.15%	17
California	33,415	35,069	13	31,334	13	89.35%	37
Colorado	34,561	36,059	8	32,890	7	91.21%	5
Connecticut	42,972	45,457	2	40,536	2	89.17%	38
Delaware	34,199	35,877	10	32,269	9	89.94%	23
D.C.	48,446	51,758	1	44,604	1	86.18%	51
Florida	30,098	31,477	24	28,383	23	90.17%	16
Georgia	29,000	29,752	37	26,875	36	90.33%	11
Hawaii	30,441	32,181	22	28,368	24	88.15%	47
Idaho	25,902	27,065	45	24,336	45	89.92%	25
Illinois	32,965	34,356	14	30,801	14	89.65%	30
Indiana	28,838	30,145	34	27,146	34	90.05%	19
Iowa	28,340	30,575	32	27,521	30	90.01%	21
Kansas	29,438	30,827	29	27,447	32	89.03%	41
Kentucky	26,575	27,736	42	24,969	42	90.02%	20
Louisiana	26,312	27,635	43	24,736	43	89.51%	33
Maine	29,164	30,619	30	26,830	37	87.63%	48
Maryland	37,446	39,226	5	35,211	5	89.76%	28
Massachusetts	39,504	41,863	3	37,646	3	89.93%	24
Michigan	31,178	31,982	23	28,668	21	89.64%	31
MINNESOTA	34,031	35,889	9	32,078	10	89.38%	36
Mississippi	23,466	24,667	51	22,223	51	90.09%	18
Missouri	29,464	30,579	31	27,757	28	90.77%	6
Montana	25,406	26,853	46	24,230	46	90.23%	13
Nebraska	30,179	31,325	26	27,716	29	88.48%	44
Nevada	31,910	33,431	18	30,014	16	89.78%	27
New Hampshire	35,140	37,055	7	33,922	6	91.55%	3
New Jersey	39,577	41,398	4	36,844	4	89.00%	42
New Mexico	24,995	26,195	48	23,334	48	89.08%	40
New York	36,112	38,122	6	32,861	8	86.20%	50
North Carolina	28,071	29,250	38	26,322	38	89.99%	22
North Dakota	28,922	31,318	27	28,329	25	90.46%	10
Ohio	30,129	31,347	25	27,927	27	89.09%	39
Oklahoma	26,719	28,086	40	25,408	41	90.47%	9
Oregon	28,734	30,001	36	27,084	35	90.28%	12
Pennsylvania	31,911	33,381	19	29,935	17	89.67%	29
Rhode Island	32,038	33,753	17	29,862	19	88.47%	45
South Carolina	26,144	27,172	44	24,510	44	90.20%	15
South Dakota	28,856	30,852	28	28,237	26	91.53%	4
Tennessee	28,641	30,045	35	27,509	31	91.56%	2
Texas	29,074	30,246	33	27,365	33	90.48%	8
Utah	25,407	26,254	47	23,520	47	89.58%	32
Vermont	30,888	32,791	20	29,109	20	88.77%	43
Virginia	33,730	35,377	11	32,034	11	90.55%	7
Washington	33,254	35,281	12	31,829	12	90.22%	14
West Virginia	24,542	25,905	49	23,165	50	89.42%	35
Wisconsin	30,685	32,186	21	28,473	22	88.46%	46
Wyoming	32,433	34,342	15	29,905	18	87.08%	49
U.S. Average	\$31,472	\$32,937	-	\$29,497	-	89.55%	-
Minnesota History							
1997	26,265		10	22,881	13	87.1%	47
1998	29,271		11	25,782	12	88.1%	44
1999	30,713		11	27,114	13	88.3%	45
2000	32,004		10	28,406	13	88.8%	45
2002	33,320		9	29,647	11	89.0%	45

*Used in calculations per \$1,000 of income

**Total Tax Collections- State and Local
FY2004**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$2,328.26	51	\$88.26	51
Alaska	3,610.38	15	110.34	21
Arizona	2,871.28	37	108.48	22
Arkansas	2,535.70	49	104.84	34
California	3,735.66	12	112.99	15
Colorado	3,168.53	26	92.78	47
Connecticut	4,921.44	3	114.92	13
Delaware	3,607.62	17	107.01	28
D.C.	7,154.42	1	146.72	1
Florida	3,094.02	28	105.13	32
Georgia	2,876.74	36	101.96	42
Hawaii	3,813.04	9	126.59	5
Idaho	2,728.19	43	107.48	27
Illinois	3,554.97	18	108.38	23
Indiana	2,999.04	30	104.45	37
Iowa	3,054.10	29	108.17	26
Kansas	3,380.39	23	115.22	12
Kentucky	2,766.90	40	104.72	36
Louisiana	2,898.92	34	110.50	20
Maine	3,789.00	11	130.50	4
Maryland	4,015.67	7	108.19	25
Massachusetts	4,216.50	6	106.51	29
Michigan	3,313.36	25	106.50	30
MINNESOTA	3,810.80	10	112.71	16
Mississippi	2,443.54	50	104.80	35
Missouri	2,822.11	39	96.46	46
Montana	2,622.80	46	104.23	38
Nebraska	3,608.63	16	120.30	8
Nevada	3,416.89	22	111.41	18
New Hampshire	3,132.93	27	89.87	49
New Jersey	4,554.78	4	115.65	11
New Mexico	2,860.83	38	115.94	10
New York	5,260.43	2	146.19	2
North Carolina	2,928.86	32	105.81	31
North Dakota	2,989.07	31	103.77	39
Ohio	3,419.32	21	113.61	14
Oklahoma	2,677.34	44	100.70	44
Oregon	2,916.79	33	102.27	41
Pennsylvania	3,446.66	20	108.21	24
Rhode Island	3,890.99	8	121.89	6
South Carolina	2,662.36	45	103.05	40
South Dakota	2,614.69	47	91.33	48
Tennessee	2,536.34	48	89.28	50
Texas	2,880.86	35	100.74	43
Utah	2,734.91	42	110.80	19
Vermont	3,681.45	14	119.50	9
Virginia	3,342.11	24	100.64	45
Washington	3,451.74	19	105.08	33
West Virginia	2,739.94	41	111.74	17
Wisconsin	3,713.84	13	121.69	7
Wyoming	4,437.28	5	137.87	3
U.S. Average	\$3,440.32		\$110.39	
	Minnesota History			
1997	3,384.43	6	128.86	5
1998	3,489.74	6	127.69	6
1999	3,598.80	6	123.26	5
2000 (2001 not avail.)	3,694.43	6	123.58	8
2002 (2003 not avail.)	3,672.92	6	112.00	10

**Property Tax Collections- State and Local
FY2004**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$367.26	51	\$13.92	51
Alaska	1,305.56	13	39.90	14
Arizona	848.08	36	32.04	25
Arkansas	400.34	50	16.55	49
California	962.54	30	29.11	36
Colorado	1,026.14	24	30.05	33
Connecticut	1,943.89	2	45.39	7
Delaware	546.02	44	16.20	50
D.C.	1,855.55	4	38.05	19
Florida	1,064.15	20	36.16	20
Georgia	879.66	35	31.18	30
Hawaii	571.16	43	18.96	46
Idaho	777.40	37	30.63	32
Illinois	1,407.24	10	42.90	10
Indiana	975.36	27	33.97	22
Iowa	1,079.87	19	38.25	17
Kansas	1,187.50	15	40.47	13
Kentucky	515.80	46	19.52	44
Louisiana	502.15	47	19.14	45
Maine	1,596.50	7	54.99	2
Maryland	1,082.29	18	29.16	35
Massachusetts	1,531.81	8	38.70	15
Michigan	1,185.54	16	38.11	18
MINNESOTA	965.31	28	28.55	37
Mississippi	641.07	41	27.49	39
Missouri	747.29	38	25.54	41
Montana	1,034.28	21	41.10	12
Nebraska	1,148.24	17	38.28	16
Nevada	920.40	31	30.01	34
New Hampshire	1,939.73	3	55.64	1
New Jersey	2,098.94	1	53.30	3
New Mexico	441.44	49	17.89	47
New York	1,676.97	5	46.60	6
North Carolina	713.49	39	25.78	40
North Dakota	919.22	32	31.91	27
Ohio	981.03	26	32.60	24
Oklahoma	464.66	48	17.48	48
Oregon	963.34	29	33.78	23
Pennsylvania	1,010.02	25	31.71	28
Rhode Island	1,628.83	6	51.02	4
South Carolina	882.42	34	34.15	21
South Dakota	914.63	33	31.95	26
Tennessee	608.42	42	21.42	43
Texas	1,253.84	14	43.85	9
Utah	689.38	40	27.93	38
Vermont	1,530.52	9	49.68	5
Virginia	1,031.31	22	31.06	31
Washington	1,028.89	23	31.32	29
West Virginia	540.01	45	22.02	42
Wisconsin	1,349.75	12	44.23	8
Wyoming	1,351.71	11	42.00	11
U.S. Average	\$1,083.72		\$34.77	
	Minnesota History			
1997	920.49	17	37.25	19
1998	1,002.54	15	36.68	16
1999	933.60	18	31.98	24
2000 (2001 not avail.)	928.05	18	31.04	27
2002 (2003 not avail.)	1,037.76	15	31.65	26

**Individual Income Tax Collections- State
FY2004**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$495.81	37	\$18.79	34
Alaska	-	-	-	-
Arizona	403.46	39	15.24	40
Arkansas	612.94	29	25.34	20
California	1,015.54	6	30.72	8
Colorado	741.83	18	21.72	30
Connecticut	1,234.51	3	28.83	11
Delaware	941.22	10	27.92	13
D.C.	-	-	-	-
Florida	-	-	-	-
Georgia	765.92	16	27.15	14
Hawaii	926.47	11	30.76	7
Idaho	650.75	27	25.64	18
Illinois	567.84	35	17.31	38
Indiana	611.51	30	21.30	33
Iowa	663.29	24	23.49	26
Kansas	700.63	20	23.88	24
Kentucky	680.68	23	25.76	17
Louisiana	486.36	38	18.54	37
Maine	882.15	12	30.38	9
Maryland	949.08	9	25.57	19
Massachusetts	1,378.23	1	34.82	3
Michigan	581.29	33	18.68	35
MINNESOTA	1,120.19	5	33.13	4
Mississippi	365.98	40	15.70	39
Missouri	645.96	28	22.08	29
Montana	653.27	26	25.96	16
Nebraska	710.87	19	23.70	25
Nevada	-	-	-	-
New Hampshire	42.16	42	1.21	42
New Jersey	852.13	14	21.64	31
New Mexico	529.29	36	21.45	32
New York	1,278.32	2	35.53	2
North Carolina	879.51	13	31.77	5
North Dakota	336.45	41	11.68	41
Ohio	760.28	17	25.26	21
Oklahoma	658.09	25	24.75	22
Oregon	1,189.29	4	41.70	1
Pennsylvania	590.88	31	18.55	36
Rhode Island	833.28	15	26.10	15
South Carolina	580.92	34	22.48	27
South Dakota	-	-	-	-
Tennessee	23.76	43	0.84	43
Texas	-	-	-	-
Utah	698.90	21	28.31	12
Vermont	692.14	22	22.47	28
Virginia	992.12	7	29.88	10
Washington	-	-	-	-
West Virginia	589.20	32	24.03	23
Wisconsin	954.07	8	31.26	6
Wyoming	-	-	-	-
U.S. Average	\$668.31		\$21.44	
43-State Avg.	\$808.39		\$25.70	
	Minnesota History			
1999	1,111.02	4	38.05	3
2000	1,127.73	8	37.72	8
2001	1,187.89	6	37.52	5
2002	1,083.25	3	33.03	3
2003	1,062.37	4	32.10	4

Individual Income Tax Collections- State & Local FY2004

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$518.07	38	\$19.64	37
Alaska	-	-	-	-
Arizona	403.46	40	15.24	41
Arkansas	613.87	33	25.38	23
California	1,015.54	9	30.72	12
Colorado	741.83	21	21.72	33
Connecticut	1,234.51	5	28.83	16
D.C.	997.57	10	29.59	15
Delaware	1,894.25	1	38.85	4
Florida	-	-	-	-
Georgia	765.92	20	27.15	18
Hawaii	926.47	13	30.76	11
Idaho	650.75	31	25.64	22
Illinois	567.84	36	17.31	39
Indiana	679.58	28	23.67	30
Iowa	680.87	27	24.12	25
Kansas	700.63	23	23.88	28
Kentucky	876.24	16	33.16	7
Louisiana	486.36	39	18.54	38
Maine	882.43	14	30.39	13
Maryland	1,490.12	3	40.15	3
Massachusetts	1,378.23	4	34.82	6
Michigan	629.65	32	20.24	36
MINNESOTA	1,120.19	7	33.13	8
Mississippi	365.98	41	15.70	40
Missouri	700.26	24	23.94	27
Montana	653.27	30	25.96	21
Nebraska	710.87	22	23.70	29
Nevada	-	-	-	-
New Hampshire	42.16	43	1.21	43
New Jersey	852.13	17	21.64	34
New Mexico	529.29	37	21.45	35
New York	1,594.57	2	44.31	1
North Carolina	879.51	15	31.77	9
North Dakota	336.45	42	11.68	42
Ohio	1,064.05	8	35.35	5
Oklahoma	658.09	29	24.75	24
Oregon	1,217.17	6	42.68	2
Pennsylvania	831.94	19	26.12	19
Rhode Island	833.28	18	26.10	20
South Carolina	580.92	35	22.48	31
South Dakota	-	-	-	-
Tennessee	23.76	44	0.84	44
Texas	0.00	46	0.00	46
Utah	698.90	25	28.31	17
Vermont	692.14	26	22.47	32
Virginia	992.12	11	29.88	14
Washington	-	-	-	-
West Virginia	589.20	34	24.03	26
Wisconsin	954.07	12	31.26	10
Wyoming	-	-	-	-
U.S. Average	\$732.88		\$23.52	
44-State Avg.	\$882.09		\$28.01	
Minnesota History				
1997	1,028.18	5	39.15	6
1998	1,005.25	8	36.78	9
1999	1,111.02	6	38.05	6
2000 (2001 not avail.)	1,127.73	6	37.76	5
2002 (2003 not avail.)	1,083.25	5	33.03	7

**Corporate Net Income Tax Collections- State
FY2004**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$64.54	33	\$2.45	33
Alaska	516.05	1	15.77	1
Arizona	91.58	23	3.46	17
Arkansas	66.12	32	2.73	30
California	193.23	6	5.84	5
Colorado	52.06	41	1.52	43
Connecticut	108.55	12	2.53	32
Delaware	262.37	3	7.78	3
D.C.	-	-	-	-
Florida	82.91	27	2.82	28
Georgia	55.47	39	1.97	39
Hawaii	46.05	43	1.53	42
Idaho	74.40	29	2.93	25
Illinois	100.58	16	3.07	22
Indiana	103.55	14	3.61	13
Iowa	30.42	46	1.08	46
Kansas	60.94	36	2.08	36
Kentucky	92.11	22	3.49	16
Louisiana	52.53	40	2.00	38
Maine	84.88	25	2.92	26
Maryland	102.45	15	2.76	29
Massachusetts	203.07	5	5.13	7
Michigan	182.21	7	5.86	4
MINNESOTA	125.01	9	3.70	12
Mississippi	84.06	26	3.60	14
Missouri	38.95	44	1.33	45
Montana	73.06	30	2.90	27
Nebraska	95.78	20	3.19	19
Nevada	-	-	-	-
New Hampshire	313.78	2	9.00	2
New Jersey	218.42	4	5.55	6
New Mexico	72.62	31	2.94	24
New York	106.04	13	2.95	23
North Carolina	98.02	19	3.54	15
North Dakota	78.31	28	2.72	31
Ohio	92.63	21	3.08	21
Oklahoma	37.83	45	1.42	44
Oregon	89.13	24	3.13	20
Pennsylvania	135.39	8	4.25	8
Rhode Island	64.33	34	2.02	37
South Carolina	46.81	42	1.81	40
South Dakota	61.10	35	2.13	35
Tennessee	117.90	11	4.15	9
Texas	-	-	-	-
Utah	59.89	37	2.43	34
Vermont	100.21	17	3.25	18
Virginia	56.43	38	1.70	41
Washington	-	-	-	-
West Virginia	100.12	18	4.08	10
Wisconsin	123.91	10	4.06	11
Wyoming	-	-	-	-
U.S. Average	\$102.94		\$3.30	
46-State Avg.	\$115.56		\$3.69	
	Minnesota History			
1999	163.14	10	5.59	11
2000	163.32	8	5.46	11
2001	147.23	10	4.65	13
2002	106.25	12	3.24	13
2003	117.93	8	3.56	13

**General Sales Tax Collections- State
FY2004**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$418.25	42	\$15.85	39
Alaska	-	-	-	-
Arizona	822.24	10	31.06	8
Arkansas	781.65	12	32.32	6
California	739.55	19	22.37	28
Colorado	414.87	43	12.15	44
Connecticut	893.75	7	20.87	29
Delaware	-	-	-	-
D.C.	-	-	-	-
Florida	985.25	4	33.48	5
Georgia	551.84	34	19.56	32
Hawaii	1,505.85	1	49.99	1
Idaho	743.31	18	29.28	10
Illinois	544.57	36	16.60	38
Indiana	764.32	14	26.62	13
Iowa	547.75	35	19.40	33
Kansas	707.00	22	24.10	18
Kentucky	595.37	29	22.53	27
Louisiana	594.79	30	22.67	26
Maine	697.53	23	24.02	20
Maryland	486.81	40	13.12	43
Massachusetts	584.24	31	14.76	40
Michigan	781.32	13	25.11	17
MINNESOTA	797.88	11	23.60	21
Mississippi	855.88	9	36.71	3
Missouri	512.16	38	17.51	36
Montana	-	-	-	-
Nebraska	872.19	8	29.08	11
Nevada	961.22	5	31.34	7
New Hampshire	-	-	-	-
New Jersey	720.98	20	18.31	35
New Mexico	758.43	16	30.74	9
New York	521.25	37	14.49	41
North Carolina	509.58	39	18.41	34
North Dakota	577.52	32	20.05	30
Ohio	688.34	24	22.87	25
Oklahoma	452.40	41	17.02	37
Oregon	-	-	-	-
Pennsylvania	627.17	28	19.69	31
Rhode Island	745.04	17	23.34	22
South Carolina	649.51	26	25.14	16
South Dakota	760.56	15	26.57	14
Tennessee	991.89	3	34.91	4
Texas	687.98	25	24.06	19
Utah	644.73	27	26.12	15
Vermont	413.78	44	13.43	42
Virginia	398.00	45	11.98	45
Washington	1,357.04	2	41.31	2
West Virginia	563.36	33	22.97	24
Wisconsin	708.47	21	23.21	23
Wyoming	914.71	6	28.42	12
U.S. Average	\$674.08		\$21.63	
45-State Avg.	\$692.62		\$22.23	
	Minnesota History			
1999	712.82	11	24.41	22
2000	757.03	10	25.35	19
2001	758.43	11	23.95	19
2002	744.56	11	22.70	23
2003	771.64	11	23.31	20

**General Sales Tax Collections- State and Local
FY2004**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$709.72	33	\$26.90	23
Alaska	225.65	47	6.90	47
Arizona	1,110.87	7	41.97	6
Arkansas	1,029.67	10	42.57	4
California	956.51	15	28.93	19
Colorado	905.14	17	26.50	27
Connecticut	893.75	18	20.87	39
Delaware	-	-	-	-
D.C.	1,310.17	3	26.87	24
Florida	1,035.18	9	35.17	11
Georgia	796.22	25	28.22	20
Hawaii	1,505.85	2	49.99	1
Idaho	743.31	31	29.28	18
Illinois	621.58	40	18.95	41
Indiana	764.32	28	26.62	26
Iowa	689.24	35	24.41	32
Kansas	908.08	16	30.95	15
Kentucky	598.19	41	22.64	38
Louisiana	1,182.56	6	45.08	3
Maine	697.53	34	24.02	33
Maryland	486.81	45	13.12	46
Massachusetts	584.24	42	14.76	44
Michigan	781.32	27	25.11	29
MINNESOTA	810.28	22	23.96	34
Mississippi	856.17	19	36.72	9
Missouri	806.98	24	27.58	22
Montana	-	-	-	-
Nebraska	1,006.98	13	33.57	13
Nevada	1,057.74	8	34.49	12
New Hampshire	-	-	-	-
New Jersey	720.98	32	18.31	42
New Mexico	1,027.50	11	41.64	7
New York	1,004.64	14	27.92	21
North Carolina	688.43	36	24.87	30
North Dakota	677.37	37	23.52	35
Ohio	808.52	23	26.86	25
Oklahoma	789.55	26	29.70	17
Oregon	-	-	-	-
Pennsylvania	642.28	39	20.17	40
Rhode Island	745.04	30	23.34	36
South Carolina	677.18	38	26.21	28
South Dakota	1,021.09	12	35.67	10
Tennessee	1,201.18	4	42.28	5
Texas	852.27	20	29.80	16
Utah	823.64	21	33.37	14
Vermont	417.38	46	13.55	45
Virginia	518.33	44	15.61	43
Washington	1,576.97	1	48.01	2
West Virginia	563.36	43	22.97	37
Wisconsin	752.01	29	24.64	31
Wyoming	1,196.76	5	37.19	8
U.S. Average	\$833.93		\$26.76	
46-State Avg. (+DC)	\$853.25		\$27.35	
Minnesota History				
1997	675.84	24	25.73	29
1998	692.89	23	25.35	31
1999	719.22	23	24.63	32
2000 (2001 not avail.)	763.85	23	25.58	33
2002 (2003 not avail.)	752.69	23	22.95	34

**Excise Tax Collections- State
FY2004**

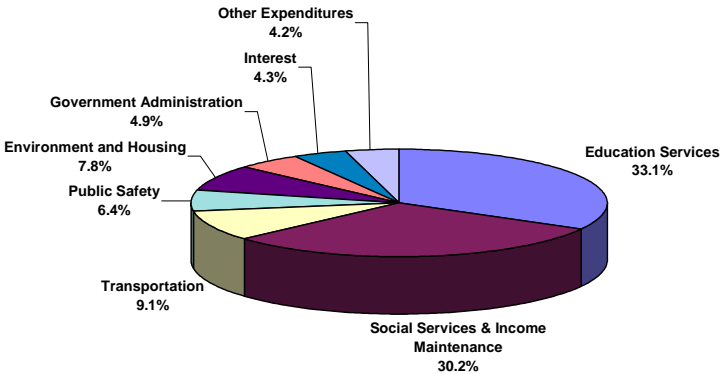
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$394.03	16	\$14.94	7
Alaska	262.73	38	8.03	43
Arizona	240.79	42	9.10	36
Arkansas	285.27	35	11.79	25
California	208.62	48	6.31	48
Colorado	213.99	46	6.27	49
Connecticut	506.76	5	11.83	24
Delaware	461.91	9	13.70	13
D.C.	-	-	-	-
Florida	361.28	22	12.28	20
Georgia	173.52	50	6.15	50
Hawaii	451.60	11	14.99	6
Idaho	262.53	39	10.34	29
Illinois	435.90	12	13.29	16
Indiana	344.87	23	12.01	22
Iowa	301.83	30	10.69	28
Kansas	289.04	34	9.85	32
Kentucky	371.87	19	14.07	11
Louisiana	364.01	20	13.88	12
Maine	316.54	26	10.90	27
Maryland	422.38	13	11.38	26
Massachusetts	290.22	33	7.33	45
Michigan	291.94	32	9.38	34
MINNESOTA	454.68	10	13.45	14
Mississippi	313.10	27	13.43	15
Missouri	263.62	37	9.01	37
Montana	471.47	6	18.74	4
Nebraska	265.15	36	8.84	41
Nevada	668.60	2	21.80	3
New Hampshire	519.13	4	14.89	8
New Jersey	400.53	15	10.17	31
New Mexico	312.74	29	12.67	17
New York	333.42	25	9.27	35
North Carolina	341.61	24	12.34	19
North Dakota	470.81	7	16.35	5
Ohio	253.43	41	8.42	42
Oklahoma	211.35	47	7.95	44
Oregon	208.54	49	7.31	46
Pennsylvania	383.78	18	12.05	21
Rhode Island	463.64	8	14.52	9
South Carolina	229.47	44	8.88	40
South Dakota	361.70	21	12.63	18
Tennessee	254.45	40	8.96	39
Texas	407.64	14	14.25	10
Utah	240.12	43	9.73	33
Vermont	693.46	1	22.51	2
Virginia	298.71	31	9.00	38
Washington	393.34	17	11.97	23
West Virginia	591.22	3	24.11	1
Wisconsin	312.80	28	10.25	30
Wyoming	219.69	45	6.83	47
U.S. Average	\$324.79		\$10.42	
50-State Avg.	\$325.40		\$10.45	
Minnesota History				
1999	395.80	7	13.56	14
2000	417.07	8	13.95	13
2001	420.76	8	13.29	14
2002	403.16	11	12.29	17
2003	427.37	9	12.91	15

**Motor Vehicle License Tax Collections- State
FY2004**

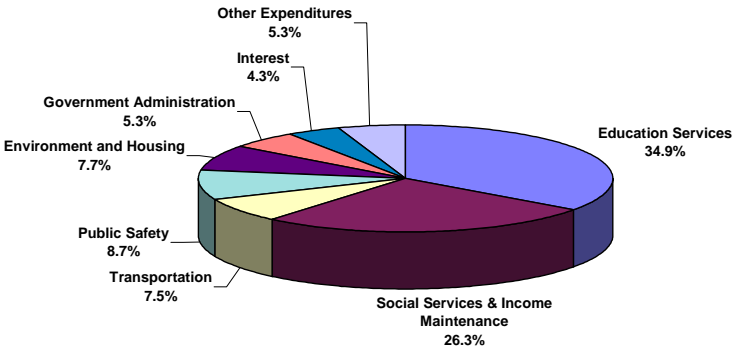
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$38.19	44	\$1.45	38
Alaska	66.54	13	2.03	17
Arizona	28.12	48	1.06	47
Arkansas	39.94	42	1.65	32
California	60.13	20	1.82	28
Colorado	41.92	39	1.23	41
Connecticut	56.42	25	1.32	40
Delaware	40.47	41	1.20	42
D.C.	-	-	-	-
Florida	64.70	15	2.20	14
Georgia	31.40	46	1.11	46
Hawaii	70.74	12	2.35	13
Idaho	76.90	11	3.03	9
Illinois	107.80	5	3.29	6
Indiana	25.46	49	0.89	50
Iowa	127.89	3	4.53	3
Kansas	59.07	23	2.01	18
Kentucky	49.57	32	1.88	25
Louisiana	25.31	50	0.96	49
Maine	62.16	19	2.14	15
Maryland	57.35	24	1.55	35
Massachusetts	45.68	35	1.15	44
Michigan	105.38	6	3.39	5
MINNESOTA	101.52	7	3.00	10
Mississippi	40.64	40	1.74	29
Missouri	44.23	37	1.51	37
Montana	156.04	2	6.20	1
Nebraska	50.79	31	1.69	30
Nevada	59.78	22	1.95	21
New Hampshire	65.00	14	1.86	26
New Jersey	45.91	34	1.17	43
New Mexico	63.71	17	2.58	12
New York	35.24	45	0.98	48
North Carolina	51.54	30	1.86	27
North Dakota	86.02	10	2.99	11
Ohio	62.28	18	2.07	16
Oklahoma	156.87	1	5.90	2
Oregon	116.65	4	4.09	4
Pennsylvania	63.94	16	2.01	19
Rhode Island	52.76	29	1.65	31
South Carolina	29.07	47	1.13	45
South Dakota	54.69	27	1.91	23
Tennessee	43.29	38	1.52	36
Texas	54.85	26	1.92	22
Utah	38.33	43	1.55	34
Vermont	100.75	8	3.27	7
Virginia	45.46	36	1.37	39
Washington	53.85	28	1.64	33
West Virginia	46.15	33	1.88	24
Wisconsin	60.01	21	1.97	20
Wyoming	100.36	9	3.12	8
U.S. Average	\$59.04		\$1.89	
50-State Avg.	\$59.15		\$1.90	
Minnesota History				
1998	115.70	2	4.23	3
1999	123.91	2	4.24	3
2000	130.61	2	4.37	3
2001	99.69	5	3.15	6
2002 (2003 not avail)	98.21	6	2.99	9

FY 2004 State and Local Expenditures

MINNESOTA



ALL STATES



FY2004 State and Local Direct General Expenditures

(in thousands)

MINNESOTA

Education Services	\$12,136,105
Social Services & Income Maintenance	\$11,066,188
Transportation	\$3,323,898
Public Safety	\$2,345,018
Environment and Housing	\$2,860,144
Government Administration	\$1,803,973
Interest	\$1,577,464
Other Expenditures	\$1,524,642
Minnesota Total	\$36,637,432

ALL STATES

Education Services	\$664,561,076
Social Services & Income Maintenance	\$501,116,159
Transportation	\$141,958,531
Public Safety	\$166,056,361
Environment and Housing	\$146,894,524
Government Administration	\$100,741,165
Interest	\$81,723,063
Other Expenditures	\$100,142,993
All States Total	\$1,903,193,872

**Direct General Expenditures- State and Local
FY2004**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$5,986.51	30	\$226.93	16
Alaska	12,911.90	1	394.60	1
Arizona	5,239.61	50	197.95	36
Arkansas	5,300.71	49	219.15	21
California	7,280.84	7	220.22	20
Colorado	6,176.38	25	180.85	46
Connecticut	7,150.12	9	166.96	49
Delaware	7,458.90	6	221.25	18
D.C.	12,134.97	2	248.86	6
Florida	5,796.44	37	196.96	37
Georgia	5,630.32	43	199.55	34
Hawaii	6,872.50	14	228.16	14
Idaho	5,404.98	45	212.94	27
Illinois	6,253.58	22	190.65	41
Indiana	5,707.42	40	198.79	35
Iowa	6,229.74	23	220.65	19
Kansas	5,956.13	33	203.01	33
Kentucky	5,635.52	42	213.28	26
Louisiana	6,046.30	29	230.48	12
Maine	7,058.40	12	243.10	7
Maryland	6,133.92	27	165.26	51
Massachusetts	7,561.36	5	191.01	40
Michigan	6,694.64	16	215.19	25
MINNESOTA	7,188.04	8	212.59	28
Mississippi	5,957.09	32	255.48	4
Missouri	5,385.43	46	184.08	45
Montana	5,983.40	31	237.78	9
Nebraska	6,164.60	26	205.50	30
Nevada	5,837.76	35	190.35	42
New Hampshire	5,811.03	36	166.69	50
New Jersey	7,049.38	13	179.00	47
New Mexico	6,629.73	18	268.69	3
New York	9,117.96	3	253.40	5
North Carolina	5,678.01	41	205.13	31
North Dakota	6,536.59	19	226.94	15
Ohio	6,501.78	20	216.03	24
Oklahoma	5,149.82	51	193.70	38
Oregon	6,212.56	24	217.82	23
Pennsylvania	6,482.05	21	203.51	32
Rhode Island	7,076.85	11	221.69	17
South Carolina	6,095.91	28	235.94	10
South Dakota	5,359.68	47	187.22	44
Tennessee	5,359.06	48	188.64	43
Texas	5,520.51	44	193.05	39
Utah	5,744.10	38	232.70	11
Vermont	7,081.62	10	229.87	13
Virginia	5,741.88	39	172.90	48
Washington	6,859.85	15	208.83	29
West Virginia	5,848.67	34	238.52	8
Wisconsin	6,670.39	17	218.56	22
Wyoming	8,961.49	4	278.45	2
U.S. Average	\$6,480.99		\$207.96	
Minnesota History				
1997	5,403.58	8	205.73	19
1998	5,718.36	5	209.23	17
1999	5,896.17	7	201.95	23
2000 (2001 not avail.)	6,335.91	5	211.94	19
2002 (2003 not avail.)	6,951.85	6	211.99	22

Elementary and Secondary Education - State and Local FY2004

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$1,196.84	46	\$45.37	36
Alaska	2,461.38	1	75.22	1
Arizona	1,137.58	49	42.98	43
Arkansas	1,242.94	41	51.39	17
California	1,644.67	10	49.75	23
Colorado	1,421.37	29	41.62	48
Connecticut	1,882.52	5	43.96	40
Delaware	1,624.97	12	48.20	26
D.C.	2,287.72	2	46.92	30
Florida	1,230.50	43	41.81	46
Georgia	1,511.67	21	53.58	13
Hawaii	1,327.31	34	44.07	39
Idaho	1,222.57	45	48.17	27
Illinois	1,527.46	20	46.57	31
Indiana	1,431.17	27	49.85	22
Iowa	1,431.07	28	50.69	18
Kansas	1,351.45	32	46.06	33
Kentucky	1,101.13	51	41.67	47
Louisiana	1,250.30	40	47.66	29
Maine	1,578.90	18	54.38	10
Maryland	1,473.35	25	39.69	51
Massachusetts	1,614.02	14	40.77	49
Michigan	1,826.58	8	58.71	5
MINNESOTA	1,620.32	13	47.92	28
Mississippi	1,174.35	48	50.36	19
Missouri	1,320.91	35	45.15	37
Montana	1,318.29	36	52.39	14
Nebraska	1,482.45	24	49.42	24
Nevada	1,311.01	38	42.75	44
New Hampshire	1,585.12	16	45.47	35
New Jersey	2,266.60	3	57.55	7
New Mexico	1,491.56	23	60.45	2
New York	2,125.86	4	59.08	4
North Carolina	1,175.96	47	42.48	45
North Dakota	1,400.65	31	48.63	25
Ohio	1,636.89	11	54.39	9
Oklahoma	1,224.67	44	46.06	32
Oregon	1,312.00	37	46.00	34
Pennsylvania	1,598.47	15	50.19	20
Rhode Island	1,671.13	9	52.35	15
South Carolina	1,420.48	30	54.98	8
South Dakota	1,250.59	39	43.68	42
Tennessee	1,133.21	50	39.89	50
Texas	1,541.05	19	53.89	12
Utah	1,237.55	42	50.13	21
Vermont	1,859.40	7	60.36	3
Virginia	1,496.11	22	45.05	38
Washington	1,437.22	26	43.75	41
West Virginia	1,328.38	33	54.17	11
Wisconsin	1,584.71	17	51.92	16
Wyoming	1,869.66	6	58.09	6
U.S. Average	1,539.39		49.40	
Minnesota History				
1997	1,339.47	5	51.00	14
1998	1,337.06	7	48.92	18
1999	1,431.25	8	49.02	18
2000 (2001 not avail.)	1,456.33	8	48.72	21
2002 (2003 not avail.)	1,546.29	10	47.15	27

**Higher Education - State and Local
FY2004**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$745.92	14	\$28.28	6
Alaska	883.53	3	27.00	10
Arizona	544.90	35	20.59	27
Arkansas	604.94	27	25.01	16
California	615.30	24	18.61	30
Colorado	625.28	22	18.31	33
Connecticut	524.77	36	12.25	49
Delaware	837.22	4	24.83	18
D.C.	183.27	51	3.76	51
Florida	388.70	50	13.21	46
Georgia	502.25	41	17.80	35
Hawaii	610.40	25	20.26	28
Idaho	592.04	29	23.32	20
Illinois	602.16	28	18.36	32
Indiana	641.10	20	22.33	23
Iowa	835.56	5	29.59	4
Kansas	809.31	9	27.58	8
Kentucky	608.48	26	23.03	22
Louisiana	508.28	38	19.37	29
Maine	499.29	42	17.20	39
Maryland	662.53	17	17.85	34
Massachusetts	422.57	49	10.67	50
Michigan	785.77	11	25.26	14
MINNESOTA	590.47	30	17.46	37
Mississippi	658.99	18	28.26	7
Missouri	472.87	43	16.16	40
Montana	639.23	21	25.40	13
Nebraska	747.47	13	24.92	17
Nevada	426.66	48	13.91	44
New Hampshire	471.62	44	13.53	45
New Jersey	505.38	40	12.83	47
New Mexico	826.29	8	33.49	2
New York	458.87	45	12.75	48
North Carolina	789.81	10	28.53	5
North Dakota	896.14	2	31.11	3
Ohio	552.92	33	18.37	31
Oklahoma	647.98	19	24.37	19
Oregon	730.08	15	25.60	12
Pennsylvania	511.65	37	16.06	41
Rhode Island	457.26	46	14.32	43
South Carolina	551.00	34	21.33	26
South Dakota	506.78	39	17.70	36
Tennessee	453.85	47	15.98	42
Texas	621.78	23	21.74	24
Utah	921.36	1	37.33	1
Vermont	835.30	6	27.11	9
Virginia	576.20	31	17.35	38
Washington	706.29	16	21.50	25
West Virginia	567.45	32	23.14	21
Wisconsin	767.17	12	25.14	15
Wyoming	834.52	7	25.93	11
U.S. Average	\$589.41		\$18.91	
	Minnesota History			
1997	435.10	23	16.57	34
1998	488.41	20	17.87	29
1999	511.90	20	17.53	31
2000 (2001 not avail.)	531.28	23	17.77	32
2002 (2003 not avail.)	586.41	24	17.88	35

**Total Education - State and Local
FY2004**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$2,085.62	36	\$79.06	15
Alaska	3,494.41	1	106.79	1
Arizona	1,755.01	49	66.30	38
Arkansas	1,974.03	39	81.61	13
California	2,354.63	14	71.22	32
Colorado	2,108.31	33	61.73	43
Connecticut	2,501.65	8	58.42	46
Delaware	2,639.87	7	78.31	16
D.C.	2,470.99	9	50.67	51
Florida	1,690.91	50	57.46	50
Georgia	2,157.28	29	76.46	21
Hawaii	1,971.14	40	65.44	39
Idaho	1,889.92	44	74.46	24
Illinois	2,251.47	23	68.64	37
Indiana	2,186.61	27	76.16	22
Iowa	2,377.09	13	84.19	7
Kansas	2,269.39	21	77.35	17
Kentucky	1,870.51	46	70.79	34
Louisiana	1,911.61	43	72.87	29
Maine	2,177.01	28	74.98	23
Maryland	2,251.26	24	60.65	45
Massachusetts	2,287.26	20	57.78	49
Michigan	2,669.63	6	85.81	6
MINNESOTA	2,344.62	15	69.34	36
Mississippi	1,934.25	42	82.95	11
Missouri	1,881.25	45	64.30	42
Montana	2,087.12	35	82.94	12
Nebraska	2,311.57	18	77.06	19
Nevada	1,782.02	48	58.11	48
New Hampshire	2,119.70	32	60.80	44
New Jersey	2,845.38	2	72.25	31
New Mexico	2,446.97	10	99.17	2
New York	2,679.07	5	74.45	25
North Carolina	2,018.77	38	72.93	28
North Dakota	2,398.36	12	83.27	9
Ohio	2,311.94	17	76.82	20
Oklahoma	1,963.82	41	73.87	26
Oregon	2,103.32	34	73.75	27
Pennsylvania	2,315.84	16	72.71	30
Rhode Island	2,260.00	22	70.80	33
South Carolina	2,143.67	31	82.97	10
South Dakota	1,844.38	47	64.43	41
Tennessee	1,655.52	51	58.27	47
Texas	2,211.94	26	77.35	18
Utah	2,244.57	25	90.93	4
Vermont	2,835.86	4	92.05	3
Virginia	2,153.02	30	64.83	40
Washington	2,292.32	19	69.78	35
West Virginia	2,061.65	37	84.08	8
Wisconsin	2,428.46	11	79.57	14
Wyoming	2,839.95	3	88.24	5
U.S. Average	\$2,231.71		\$71.61	
	Minnesota History			
1997	1,854.05	9	10.59	24
1998	1,914.09	9	70.04	23
1999	2,042.50	9	69.96	25
2000 (2001 not avail.)	2,090.48	9	69.93	26
2002 (2003 not avail.)	2,242.06	11	68.37	29

**Public Welfare - State and Local
FY2004**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$1,021.82	28	\$38.73	20
Alaska	2,089.01	3	63.84	1
Arizona	865.76	45	32.71	36
Arkansas	1,095.23	24	45.28	14
California	1,121.85	22	33.93	31
Colorado	691.60	50	20.25	51
Connecticut	1,192.71	18	27.85	45
Delaware	1,229.40	17	36.47	24
D.C.	3,043.25	1	62.41	2
Florida	927.08	38	31.50	41
Georgia	974.82	36	34.55	28
Hawaii	1,083.43	25	35.97	26
Idaho	882.60	44	34.77	27
Illinois	907.31	42	27.66	46
Indiana	922.03	39	32.11	38
Iowa	1,043.24	27	36.95	23
Kansas	914.07	41	31.16	42
Kentucky	1,271.79	14	48.13	11
Louisiana	905.06	43	34.50	29
Maine	1,754.84	5	60.44	3
Maryland	1,008.77	30	27.18	47
Massachusetts	1,608.47	8	40.63	18
Michigan	1,013.92	29	32.59	37
MINNESOTA	1,747.49	6	51.68	9
Mississippi	1,332.48	11	57.15	5
Missouri	992.03	34	33.91	32
Montana	836.99	46	33.26	35
Nebraska	1,111.56	23	37.05	22
Nevada	623.42	51	20.33	50
New Hampshire	1,166.59	20	33.46	34
New Jersey	938.04	37	23.82	49
New Mexico	1,343.05	10	54.43	7
New York	2,101.43	2	58.40	4
North Carolina	1,003.51	31	36.25	25
North Dakota	1,130.35	21	39.24	19
Ohio	1,274.45	13	42.35	16
Oklahoma	1,000.77	32	37.64	21
Oregon	981.03	35	34.40	30
Pennsylvania	1,424.04	9	44.71	15
Rhode Island	1,795.71	4	56.25	6
South Carolina	1,174.54	19	45.46	13
South Dakota	916.14	40	32.00	39
Tennessee	1,325.54	12	46.66	12
Texas	810.06	49	28.33	44
Utah	829.16	48	33.59	33
Vermont	1,635.38	7	53.09	8
Virginia	830.73	47	25.02	48
Washington	1,046.44	26	31.86	40
West Virginia	1,247.48	15	50.87	10
Wisconsin	1,246.07	16	40.83	17
Wyoming	1,000.76	33	31.10	43
U.S. Average	\$1,141.66		\$36.63	
	Minnesota History			
1997	1,013.27	5	38.58	9
1998	1,087.74	4	39.80	8
1999	1,151.87	3	39.45	8
2000 (2001 not avail.)	1,213.69	5	40.60	8
2002 (2003 not avail.)	1,487.24	5	45.35	10

**Health and Hospitals - State and Local
FY2004**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$1,009.43	3	\$38.26	2
Alaska	366.43	41	11.20	43
Arizona	350.21	42	13.23	37
Arkansas	390.89	37	16.16	23
California	677.44	11	20.49	12
Colorado	527.36	18	15.44	26
Connecticut	500.68	21	11.69	42
Delaware	419.87	31	12.45	40
D.C.	1,533.61	1	31.45	5
Florida	504.99	20	17.16	21
Georgia	571.46	14	20.25	13
Hawaii	533.81	17	17.72	20
Idaho	499.73	22	19.69	15
Illinois	424.72	29	12.95	38
Indiana	533.87	16	18.59	16
Iowa	721.72	9	25.56	7
Kansas	405.47	36	13.82	33
Kentucky	373.59	39	14.14	29
Louisiana	813.53	5	31.01	6
Maine	440.08	27	15.16	28
Maryland	312.26	45	8.41	46
Massachusetts	300.78	46	7.60	48
Michigan	675.03	12	21.70	11
MINNESOTA	409.74	35	12.12	41
Mississippi	807.22	6	34.62	3
Missouri	524.87	19	17.94	18
Montana	382.55	38	15.20	27
Nebraska	416.64	32	13.89	32
Nevada	420.40	30	13.71	34
New Hampshire	136.92	51	3.93	51
New Jersey	323.60	43	8.22	47
New Mexico	451.44	26	18.30	17
New York	722.20	8	20.07	14
North Carolina	696.89	10	25.18	8
North Dakota	181.22	49	6.29	49
Ohio	539.76	15	17.93	19
Oklahoma	370.39	40	13.93	31
Oregon	454.15	25	15.92	25
Pennsylvania	424.78	28	13.34	36
Rhode Island	297.44	47	9.32	44
South Carolina	821.84	4	31.81	4
South Dakota	243.61	48	8.51	45
Tennessee	631.78	13	22.24	10
Texas	458.40	24	16.03	24
Utah	415.11	33	16.82	22
Vermont	179.14	50	5.81	50
Virginia	467.54	23	14.08	30
Washington	765.89	7	23.32	9
West Virginia	314.48	44	12.83	39
Wisconsin	414.17	34	13.57	35
Wyoming	1,384.26	2	43.01	1
U.S. Average	\$543.75		\$17.45	
	Minnesota History			
1997	404.40	24	15.40	27
1998	377.65	28	13.82	31
1999	361.23	30	12.37	37
2000 (2001 not avail.)	371.24	41	12.42	43
2002 (2003 not avail.)	391.06	35	11.93	43

When comparing with prior years, note that the U of M hospital was sold after 1996, and is not included. 27

Highways - State and Local FY2004

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$354.44	44	\$13.44	31
Alaska	1,447.70	1	44.24	1
Arizona	361.71	42	13.67	29
Arkansas	465.24	20	19.23	11
California	308.37	47	9.33	48
Colorado	530.02	15	15.52	22
Connecticut	366.11	40	8.55	50
Delaware	599.68	7	17.79	16
D.C.	128.65	51	2.64	51
Florida	406.07	28	13.80	27
Georgia	273.17	50	9.68	45
Hawaii	278.92	49	9.26	49
Idaho	468.54	19	18.46	13
Illinois	390.91	31	11.92	39
Indiana	372.12	38	12.96	35
Iowa	536.11	14	18.99	12
Kansas	576.61	9	19.65	10
Kentucky	477.42	18	18.07	15
Louisiana	373.59	37	14.24	26
Maine	528.63	16	18.21	14
Maryland	348.81	45	9.40	47
Massachusetts	544.79	12	13.76	28
Michigan	381.56	33	12.26	37
MINNESOTA	566.52	10	16.76	20
Mississippi	460.44	21	19.75	8
Missouri	445.80	22	15.24	23
Montana	672.94	6	26.74	5
Nebraska	591.33	8	19.71	9
Nevada	674.41	5	21.99	7
New Hampshire	404.01	29	11.59	41
New Jersey	375.33	35	9.53	46
New Mexico	430.92	23	17.46	17
New York	425.98	25	11.84	40
North Carolina	406.07	27	14.67	25
North Dakota	788.47	3	27.37	4
Ohio	359.11	43	11.93	38
Oklahoma	363.28	41	13.66	30
Oregon	380.22	34	13.33	32
Pennsylvania	391.74	30	12.30	36
Rhode Island	341.24	46	10.69	44
South Carolina	382.04	32	14.79	24
South Dakota	784.90	4	27.42	3
Tennessee	303.97	48	10.70	43
Texas	374.34	36	13.09	33
Utah	411.15	26	16.66	21
Vermont	536.52	13	17.42	18
Virginia	366.45	39	11.03	42
Washington	427.69	24	13.02	34
West Virginia	558.98	11	22.80	6
Wisconsin	522.29	17	17.11	19
Wyoming	1,027.89	2	31.94	2
U.S. Average	\$402.44		\$12.91	
Minnesota History				
1997	439.57	13	16.74	19
1998	412.44	12	15.09	17
1999	465.35	13	15.94	20
2000 (2001 not avail.)	485.52	16	16.24	23
2002 (2003 not avail.)	533.44	16	16.27	23

**Police - State and Local
FY2004**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$170.25	41	\$6.45	34
Alaska	284.95	7	8.71	8
Arizona	246.84	13	9.33	7
Arkansas	160.33	45	6.63	30
California	311.45	3	9.42	6
Colorado	238.68	15	6.99	23
Connecticut	230.41	19	5.38	47
Delaware	242.91	14	7.21	19
D.C.	748.60	1	15.35	1
Florida	288.47	6	9.80	4
Georgia	185.62	33	6.58	32
Hawaii	209.01	24	6.94	24
Idaho	179.50	38	7.07	22
Illinois	272.12	9	8.30	11
Indiana	148.72	48	5.18	49
Iowa	166.78	42	5.91	40
Kansas	198.96	26	6.78	27
Kentucky	143.83	49	5.44	44
Louisiana	218.92	23	8.35	10
Maine	157.48	47	5.42	45
Maryland	256.99	11	6.92	25
Massachusetts	230.96	17	5.83	42
Michigan	222.13	21	7.14	21
MINNESOTA	223.75	20	6.62	31
Mississippi	174.93	39	7.50	17
Missouri	187.37	32	6.40	35
Montana	180.53	37	7.17	20
Nebraska	161.72	44	5.39	46
Nevada	302.21	5	9.85	3
New Hampshire	184.00	36	5.28	48
New Jersey	309.43	4	7.86	16
New Mexico	234.06	16	9.49	5
New York	356.30	2	9.90	2
North Carolina	189.99	30	6.86	26
North Dakota	133.84	50	4.65	51
Ohio	221.02	22	7.34	18
Oklahoma	165.09	43	6.21	36
Oregon	230.83	18	8.09	14
Pennsylvania	188.23	31	5.91	39
Rhode Island	262.96	10	8.24	13
South Carolina	174.04	40	6.74	28
South Dakota	158.75	46	5.55	43
Tennessee	185.42	34	6.53	33
Texas	191.10	29	6.68	29
Utah	194.04	27	7.86	15
Vermont	184.46	35	5.99	38
Virginia	201.18	25	6.06	37
Washington	192.64	28	5.86	41
West Virginia	120.05	51	4.90	50
Wisconsin	252.10	12	8.26	12
Wyoming	272.80	8	8.48	9
U.S. Average	\$237.38		\$7.62	
	Minnesota History			
1997	151.06	26	5.75	40
1998	167.47	23	6.13	35
1999	171.84	25	5.89	37
2000 (2001 not avail.)	177.63	25	5.94	38
2002 (2003 not avail.)	202.71	22	6.18	36

Fire - State and Local FY2004

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$66.38	39	\$2.52	38
Alaska	134.92	4	4.12	5
Arizona	96.61	18	3.65	9
Arkansas	57.73	45	2.39	40
California	118.07	12	3.57	12
Colorado	109.47	15	3.21	17
Connecticut	118.68	10	2.77	29
Delaware	26.42	51	0.78	51
D.C.	285.08	1	5.85	2
Florida	124.75	7	4.24	4
Georgia	80.35	30	2.85	26
Hawaii	88.42	23	2.94	22
Idaho	71.06	36	2.80	28
Illinois	118.36	11	3.61	10
Indiana	82.98	27	2.89	23
Iowa	52.77	47	1.87	46
Kansas	78.84	31	2.69	32
Kentucky	72.44	35	2.74	31
Louisiana	91.39	20	3.48	14
Maine	76.60	32	2.64	34
Maryland	105.79	16	2.85	25
Massachusetts	134.68	5	3.40	15
Michigan	81.91	28	2.63	35
MINNESOTA	55.24	46	1.63	48
Mississippi	64.58	40	2.77	30
Missouri	90.29	21	3.09	19
Montana	62.98	41	2.50	39
Nebraska	70.02	37	2.33	41
Nevada	140.86	3	4.59	3
New Hampshire	110.73	14	3.18	18
New Jersey	83.80	26	2.13	43
New Mexico	86.32	24	3.50	13
New York	129.29	6	3.59	11
North Carolina	73.07	34	2.64	33
North Dakota	45.36	48	1.57	49
Ohio	119.84	9	3.98	7
Oklahoma	89.44	22	3.36	16
Oregon	115.03	13	4.03	6
Pennsylvania	42.39	49	1.33	50
Rhode Island	206.38	2	6.47	1
South Carolina	60.11	43	2.33	42
South Dakota	57.83	44	2.02	45
Tennessee	81.34	29	2.86	24
Texas	74.85	33	2.62	36
Utah	69.38	38	2.81	27
Vermont	62.76	42	2.04	44
Virginia	100.08	17	3.01	21
Washington	120.74	8	3.68	8
West Virginia	40.08	50	1.63	47
Wisconsin	92.52	19	3.03	20
Wyoming	83.95	25	2.61	37
U.S. Average	\$96.47		\$3.10	
Minnesota History				
1997	48.01	39	1.83	46
1998	51.85	37	1.90	45
1999	50.43	41	1.73	46
2000 (2001 not avail.)	52.09	41	1.74	45
2002 (2003 not avail.)	52.81	45	1.61	47

Corrections - State and Local FY2004

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$131.23	43	\$4.97	36
Alaska	270.81	2	8.28	2
Arizona	204.69	16	7.73	5
Arkansas	166.53	26	6.89	14
California	264.51	3	8.00	4
Colorado	180.54	22	5.29	33
Connecticut	158.69	30	3.71	48
Delaware	244.32	6	7.25	9
D.C.	296.71	1	6.08	24
Florida	204.20	17	6.94	11
Georgia	206.55	15	7.32	8
Hawaii	125.22	44	4.16	44
Idaho	167.05	25	6.58	17
Illinois	143.85	39	4.39	42
Indiana	146.33	37	5.10	34
Iowa	106.87	48	3.79	47
Kansas	147.98	36	5.04	35
Kentucky	149.06	35	5.64	27
Louisiana	188.66	20	7.19	10
Maine	122.80	46	4.23	43
Maryland	235.82	7	6.35	19
Massachusetts	159.04	29	4.02	46
Michigan	209.69	11	6.74	16
MINNESOTA	137.17	41	4.06	45
Mississippi	125.18	45	5.37	29
Missouri	144.38	38	4.94	37
Montana	156.62	31	6.22	21
Nebraska	171.11	23	5.70	26
Nevada	234.00	8	7.63	6
New Hampshire	100.06	50	2.87	51
New Jersey	208.92	14	5.30	32
New Mexico	222.33	9	9.01	1
New York	247.77	5	6.89	13
North Carolina	155.22	32	5.61	28
North Dakota	93.26	51	3.24	50
Ohio	160.38	28	5.33	31
Oklahoma	165.16	27	6.21	22
Oregon	209.65	12	7.35	7
Pennsylvania	209.52	13	6.58	18
Rhode Island	150.22	33	4.71	41
South Carolina	137.96	40	5.34	30
South Dakota	105.06	49	3.67	49
Tennessee	134.95	42	4.75	40
Texas	181.61	21	6.35	20
Utah	169.87	24	6.88	15
Vermont	150.09	34	4.87	38
Virginia	190.33	19	5.73	25
Washington	201.07	18	6.12	23
West Virginia	118.66	47	4.84	39
Wisconsin	210.29	10	6.89	12
Wyoming	260.43	4	8.09	3
U.S. Average	\$192.47		\$6.18	
	Minnesota History			
1997	103.51	36	3.94	43
1998	110.84	35	4.06	44
1999	114.92	37	3.94	47
2000 (2001 not avail.)	120.16	40	4.02	47
2002 (2003 not avail.)	129.09	41	3.94	49

Interest on General Debt - State and Local FY2004

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$206.24	35	\$7.82	32
Alaska	608.35	1	18.59	1
Arizona	192.06	39	7.26	37
Arkansas	154.05	45	6.37	43
California	286.64	16	8.67	26
Colorado	317.41	11	9.29	17
Connecticut	451.00	4	10.53	10
Delaware	371.66	8	11.02	8
D.C.	502.78	2	10.31	11
Florida	280.65	19	9.54	14
Georgia	126.15	51	4.47	51
Hawaii	379.61	7	12.60	3
Idaho	149.20	48	5.88	45
Illinois	392.96	6	11.98	5
Indiana	197.64	38	6.88	42
Iowa	148.53	49	5.26	48
Kansas	259.14	26	8.83	23
Kentucky	366.21	10	13.86	2
Louisiana	287.35	15	10.95	9
Maine	278.04	21	9.58	13
Maryland	269.21	24	7.25	38
Massachusetts	489.02	3	12.35	4
Michigan	268.69	25	8.64	27
MINNESOTA	309.49	13	9.15	19
Mississippi	172.36	43	7.39	34
Missouri	213.68	34	7.30	35
Montana	204.79	36	8.14	31
Nebraska	146.43	50	4.88	50
Nevada	284.18	17	9.27	18
New Hampshire	309.75	12	8.88	22
New Jersey	277.43	22	7.04	40
New Mexico	183.82	41	7.45	33
New York	415.63	5	11.55	7
North Carolina	153.91	46	5.56	47
North Dakota	242.92	31	8.43	29
Ohio	253.65	30	8.43	30
Oklahoma	161.50	44	6.07	44
Oregon	257.66	27	9.03	20
Pennsylvania	368.15	9	11.56	6
Rhode Island	298.27	14	9.34	15
South Carolina	254.28	29	9.84	12
South Dakota	200.57	37	7.01	41
Tennessee	149.22	47	5.25	49
Texas	256.39	28	8.97	21
Utah	179.84	42	7.29	36
Vermont	271.69	23	8.82	24
Virginia	238.89	32	7.19	39
Washington	278.75	20	8.49	28
West Virginia	216.06	33	8.81	25
Wisconsin	283.75	18	9.30	16
Wyoming	185.35	40	5.76	46
U.S. Average	\$278.29		\$8.93	
	Minnesota History			
1997	283.07	14	10.78	17
1998	286.77	14	10.49	18
1999	307.67	13	10.54	15
2000 (2001 not avail.)	275.60	13	9.22	23
2002 (2003 not avail.)	289.49	14	8.83	23

**Comparison of Minnesota and U. S. Average, FY2004
State & Local Expenditures per \$1,000 of Personal Income**

	Minnesota per \$1,000 of Income	U. S. Average per \$1,000 of Income
Total Education	\$69.34	\$71.61
Elementary and Secondary	47.92	49.40
Higher Education	17.46	18.91
Libraries	1.08	1.01
Public Welfare	51.68	36.63
Health and Hospitals	12.12	17.45
Highways	16.76	12.91
Police	6.62	7.62
Fire	1.63	3.10
Corrections	4.06	6.18
Sewer	2.83	3.88
Housing and Development	4.31	4.29
Natural Resources/Parks	7.75	5.87
Financial Administration	3.13	3.95
Judicial/Legal	3.19	3.61
Public Buildings	1.53	1.29
Interest on the General Debt	9.15	8.93
Air Transportation	1.78	1.97
Other Expenditures	15.64	17.67
Total	\$212.59	\$207.96
	Minnesota Rank	MN as Percent of U. S. Avg.
Total Education	36	96.8%
Elementary and Secondary	28	97.0%
Higher Education	37	92.3%
Libraries	18	107.1%
Public Welfare	9	141.1%
Health and Hospitals	41	69.5%
Highways	20	129.8%
Police	31	86.9%
Fire	48	52.8%
Corrections	45	65.7%
Sewer	38	73.0%
Housing and Development	16	100.5%
Natural Resources/Parks	16	131.8%
Financial Administration	37	79.3%
Judicial/Legal	26	88.6%
Public Buildings	20	118.9%
Interest on the General Debt	19	102.5%
Air Transportation	22	90.1%
Other Expenditures	29	88.5%
Minnesota Total	28	102.2%

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MISSION STATEMENTS

The Minnesota Taxpayers Association exists to educate and inform Minnesotans about sound fiscal policy; to provide state and local policy makers with objective, non-partisan research about the impacts of tax and spending policies; and to advocate for the adoption of rational public fiscal policy.

The Minnesota Center for Public Finance Research, previously known as the Minnesota Tax Foundation, is the 501(c)(3) supporting research and education organization for the Minnesota Taxpayers Association. The Center's mission is to provide objective research and analysis on state and local tax and spending issues in support of effective, efficient, and accountable government. The Center seeks to equip citizens to be influential voices for good government and sound fiscal policies by increasing public understanding of what government does. For more about the MCPFR and its publications, visit our website at www.mntax.org/cpfr. All contributions are tax deductible.

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Membership in the Minnesota Taxpayers Association is open to business and individuals, and dues start at \$135.00 per year (\$81.00 for individuals). Units of governments, including schools and libraries, may subscribe to receive our publications for \$135 per year. Association memberships start at \$250 per year.

To join please complete and return the form below to: Minnesota Taxpayers Association, 85 E. 7th Place, Suite 250, Saint Paul, MN 55101. A member of our staff will contact you. Please call (651)224-7477 or (800)322-8297 if you have any questions. You may also pay with a credit card by going to our web site at www.mntax.org, and clicking on "Join Now!"

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