


# How Does Minnesota Compare?



*Fiscal Year 1997 Comparisons*

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*State by State Rankings of Revenues and Spending*

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*Includes Fiscal Year 1998 and 1999  
Rankings for State Taxes Only*

June 2001

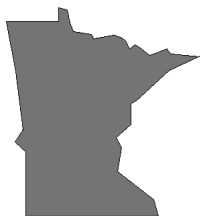
**MINNESOTA  
TAXPAYERS  
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The Minnesota Taxpayers Association  
85 East 7th Place, Suite 250  
St. Paul, MN 55101  
(651) 224-7477 or (800)322-8297  
FAX: (651)-224-1209  
WWW: [www.mntax.org](http://www.mntax.org)  
E-mail: [question@mntax.org](mailto:question@mntax.org)

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# How Does Minnesota Compare?

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***This FY1997 edition of “How Does Minnesota Compare” comes two years after our FY1996 edition because the Census Bureau, our source of data for these comparisons, just released the results of its 1997 Census of Governments in December of 2000. The time lag makes these data less useful than they otherwise would be, but the absence of an alternative necessitates their continued use.***

## **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. Here is a quick overview of what the numbers in this publication tell you about our state.

## **Revenues** (rankings start on page 12)

The “high taxes” moniker Minnesota is labeled with is illustrated by the fact that in fiscal year (FY) 1997 Minnesota’s total state and local tax collections per \$1,000 of income amounted to \$128.86, which happened to be the fifth highest amount in the country. That number means that when all of the income tax collections in the state for that year were divided by all of the personal income in the state, the result was that on average, \$128.86 of taxes were collected for every \$1,000 of income. As mentioned above, this does not mean that if you earned \$40,000 in 1997 you paid 40 times \$128.16, or \$5,126.40 in state and local taxes that year. Everybody’s situation is different. The amount you paid in taxes in 1997 depended on the value of your home or apartment and where your residence was located, whether you had a cabin or not and where it was located, what kind of purchases you made that were subject to sales taxes, what your taxable income was, and so forth.

MTA tends to emphasize the per \$1,000 of income rankings

more than the per capita rankings because they give a better idea of what taxes and spending are with respect to the pool of money out of which the taxes are paid (personal income). The per \$1,000 of income numbers do not change as much over time due to the fact that taxes increase as income rises. However, the per capita numbers do give a good indication of how much taxes have increased in absolute terms over time.

For example, state and local tax collections for Minnesota were \$3,384.43 per capita in FY1997, which is \$1,036.63 more per person than the 1991 number of \$2,347.80—more than a 44% increase. Taxes per \$1,000 of income, on the other hand, increased only 1.3% over that time period, from \$126.55 to \$128.86, and were actually lower than most of the 1990s because income grew faster than taxes during those years.

The rest of the major taxes and their rankings for the last two years (shown per \$1,000 of income) are in the table below to give you more of the revenue side of the Minnesota snapshot.

TAX COLLECTIONS per \$1,000 of Personal Income						
Tax Category	1996		1997		Rank	
	Amount	% of U.S.	Amount	% of U.S.	1996	1997
Property Tax	\$37.25	108.4	\$35.05	104.7	19	19
Ind. Income Tax	37.43	144.4	\$39.15	150.9	3	4
Corp. Income Tax	6.36	119.5	\$5.73	107.7	9	12
Sales Tax (State)	26.25	111.7	\$25.51	108.6	18	18
Sales Tax (S & L)	26.48	93.4	\$25.73	90.8	26	32
Excise Tax	14.41	131.2	\$13.61	124.0	13	15
TOTAL TAXES	131.86	116.7	128.86	115.6	8	5

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

## Spending (rankings start on page 19)

**How does Minnesota compare to the other states in state and local government spending? Besides telling you that our \$205.73 per \$1,000 of income in spending ranked us as the 19th highest among all 50 states and D.C. (8th highest for the per capita amount of \$5,403.58), you can also find out what Minnesota's spending priorities are compared to the other states. Besides showing 10 categories of spending for every state and D.C. with their rankings, we include an additional 9 categories of spending with Minnesota's amount compared to the U.S. on the inside back page. What do these spending tables show about Minnesota's spending priorities?**

The spending categories in Minnesota that ranked in the top 10 states in the country were Elementary and Secondary (K-12) Education (5th highest); Public Welfare (6th highest); and Natural Resources/Parks (7th highest). Spending in those categories was above the U.S. average by 19%, 33%, and 36% respectively. On the other

end of the rankings, Minnesota continues to spend much less than other states on Police, Fire, and Corrections (ranked 38th, 47th, and 38th highest respectively). Here's a look at the major spending categories for the last two years:

MINNESOTA STATE AND LOCAL EXPENDITURES per \$1,000 of Personal Income						
Spending Category	1996		1997		Rank	
	Amount	% of U.S.	Amount	% of U.S.	1996	1997
K-12 Education	\$54.59	119.2%	51.00	113.2	5	14
Higher Education	17.02	103.1	16.57	102.2	32	34
Total Education	74.68	114.2	70.59	110.1	18	24
Public Welfare	42.27	133.2	38.58	126.1	6	9
Health and Hospitals	20.39	112.2	15.40	85.1	13	27
Highways	17.64	136.0	16.74	133.3	18	19
Interest on General Debt	11.03	114.1	10.78	112.9	16	17
Police	5.90	80.6	5.75	79.0	38	40
Fire	1.86	64.0	1.83	61.6	47	46
Corrections	4.11	66.8	3.94	64.5	38	43
TOTAL	205.73	114.7	205.73	100.4	11	25

### Caveats (Accounting Shifts Change Rankings)

In the early 1980s, the Legislature began requiring school districts to recognize more of the second-half property tax payments in May as part of the current school year budget in order to reduce the amount of state aid payments that were necessary for that fiscal year as a budget balancing measure. Beginning in Fiscal Year 1994, the state began to reverse that shift to ease cash flow problems for the districts. Below is a table showing our estimates of how the property tax and total tax rankings would have changed if these shifts had not taken place:

	Fiscal Year				
	92	93	94	95	96
Prop. Tax per capita:					
As published	16	16	18	14	15
Adj. for shift	16	16	14	14	14
Prop. Tax per \$1,000 Inc					
As published	20	19	23	15	19
Adj. for shift	20	21	17	17	18
	Fiscal Year				
	92	93	94	95	96
Total Tax per capita:					
As published	8	7	8	7	8
Adj. for shift	8	8	8	7	7
Total Tax per \$1,000 Inc.					
As published	6	7	7	5	5
Adj. for shift	7	7	5	5	5

For years before 1992, the amounts shifted were not significant.

## 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](http://www.census.gov)), including population and income data. Calculations are by MTA.

### Fiscal Years 1997 Rankings (State Taxes Only)

The tables in this publication are for fiscal year 1996, the latest year for which both state and local tax and spending information is available from the U.S. Department of Commerce.

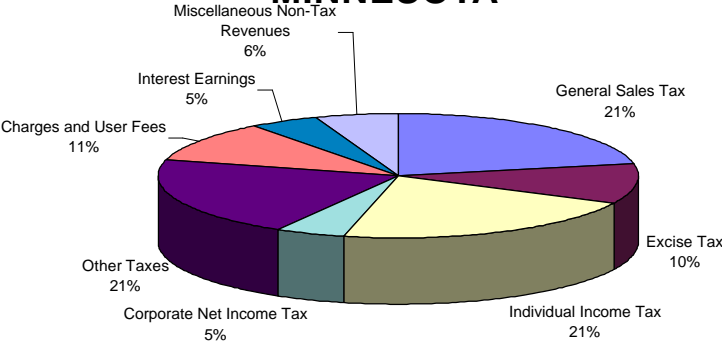
As of this writing, Commerce Department data for fiscal year 1997 were available for state tax collections only. Local data for these years are not yet available.

Since state and local revenue systems are intertwined, we are reluctant to publish full rankings tables for state taxes alone. Instead, the table to the right provides Minnesota's state tax rankings for FY1997. Local data for that year are expected to become available sometime in 1999.

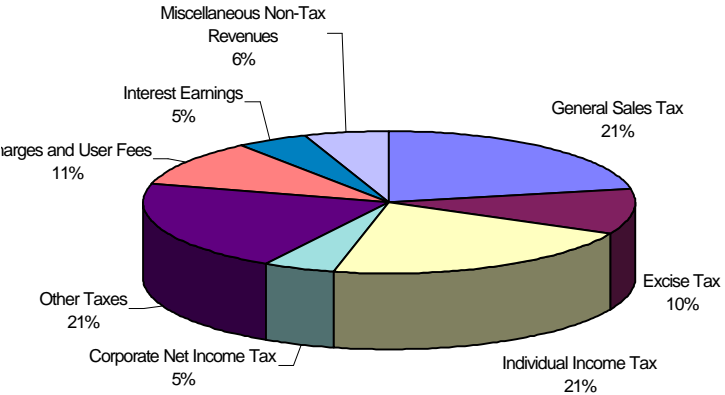
<b>STATE TAX COLLECTIONS</b>		
<b>Amount and Rank</b>		
<b>Fiscal Years 1997 (See text above)</b>		
<b>Tax</b>	<b>per Capita</b>	<b>per \$1000</b>
Individual Income Tax	\$1,019.84 2nd	\$39.98 2nd
General Sales Tax	664.66 10th	26.06 17th
Excise Taxes	354.49 9th	13.90 15th
Corporate Income Tax	149.22 12th	5.85 11th

# FY 1997 Sources of State Revenue

## MINNESOTA



## ALL STATES



(in thousands)

### Sources of State Revenue--Minnesota

**\$14,970,850**

General Sales Tax	3,114,600
Excise Tax	1,661,126
Individual Income Tax	4,778,972
Corporate Net Income Tax	699,234
Other Taxes	2,358,459
Charges and User Fees	1,261,987
Interest Earnings	544,535
Miscellaneous Non-Tax Revenues	551,937

### Sources of State Revenue--All States

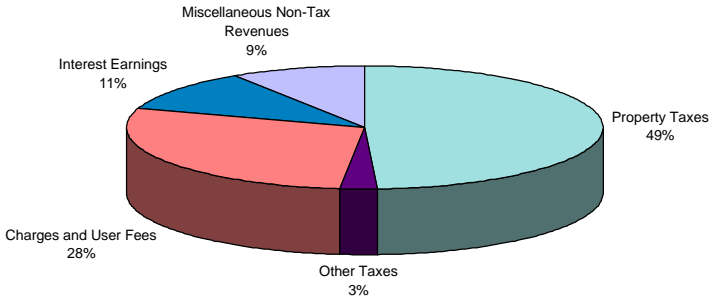
**\$672,866,724**

General Sales Tax	147,413,533
Excise Tax	69,013,165
Individual Income Tax	144,950,037
Corporate Net Income Tax	30,717,861
Other Taxes	140,386,064
Charges and User Fees	72,161,846
Interest Earnings	30,672,956
Miscellaneous Non-Tax Revenues	37,551,262

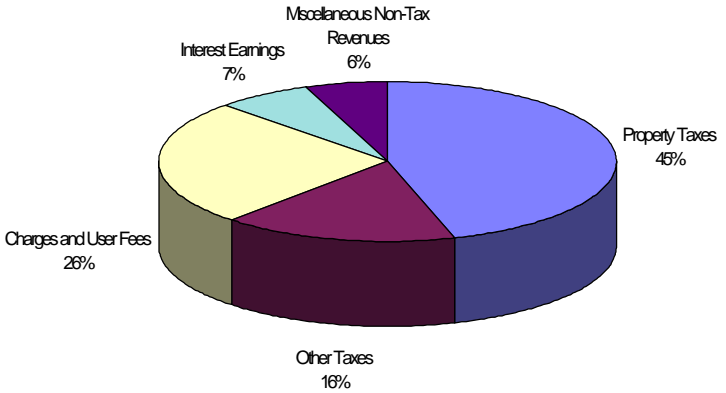


# FY 1996 Sources of Local Revenue

## MINNESOTA



## ALL STATES



(in thousands)

### Sources of Local Revenue--Minnesota

**\$8,703,163**

Property Tax	4,268,684
Other Taxes	238,868
Charges and User Fees	2,445,722
Interest Earnings	940,858
Miscellaneous Non-Tax Revenues	809,031

### Sources of Local Revenue--All States

**\$460,027,471**

Property Tax	208,524,416
Other Taxes	75,873,237
Charges and User Fees	118,380,881
Interest Earnings	30,932,396
Miscellaneous Non-Tax Revenues	26,316,541

## 1997 Population

State	(000's)	Rank
Alabama	4,291	24
Alaska	605	48
Arizona	4,432	22
Arkansas	2,505	33
California	31,762	1
Colorado	3,814	26
Connecticut	3,264	29
Delaware	727	46
D.C.	540	50
Florida	14,425	5
Georgia	7,334	11
Hawaii	1,187	40
Idaho	1,186	41
Illinois	11,934	7
Indiana	5,827	15
Iowa	2,849	30
Kansas	2,585	32
Kentucky	3,883	25
Louisiana	4,340	23
Maine	1,238	39
Maryland	5,058	20
Massachusetts	6,083	14
Michigan	9,734	9
<b>MINNESOTA</b>	<b>4,648</b>	<b>21</b>
Mississippi	2,710	31
Missouri	5,369	17
Montana	877	44
Nebraska	1,648	37
Nevada	1,600	38
New Hampshire	1,160	42
New Jersey	8,008	10
New Mexico	1,708	36
New York	18,142	4
North Carolina	7,309	12
North Dakota	643	47
Ohio	11,170	8
Oklahoma	3,296	28
Oregon	31,195	2
Pennsylvania	12,034	6
Rhode Island	988	43
South Carolina	3,737	27
South Dakota	737	45
Tennessee	5,307	18
Texas	19,033	3
Utah	2,022	34
Vermont	586	49
Virginia	6,667	13
Washington	5,519	16
West Virginia	1,820	35
Wisconsin	5,174	19
Wyoming	480	51
<b>U.S. Total</b>	<b>293,190</b>	<b>-</b>
	<b>Minnesota History</b>	
1991	4,432	20
1992	4,480	20
1993	4,517	20
1994	4,567	20
1995	4,610	20

Personal Income							
				1997			
Per Capita				Income Remaining after State & Local Taxes			
State	'96 Amt.*	'97 Amt.	'97Rank	Amt.	Rank	Percent	Rank
Alabama	\$20,131	\$20,326	41	\$18,540	39	91.21%	3
Alaska	24,399	26,053	13	22,262	26	85.45%	50
Arizona	21,363	21,613	35	19,318	36	89.38%	31
Arkansas	18,958	19,441	47	17,509	48	90.06%	16
California	25,346	25,578	15	22,873	13	89.43%	25
Colorado	25,702	26,222	11	23,804	11	90.78%	6
Connecticut	33,878	33,503	2	29,672	1	88.56%	41
Delaware	27,717	26,642	9	23,820	6	89.41%	29
D.C.	34,142	34,291	1	29,722	2	86.68%	48
Florida	24,226	24,619	20	22,289	19	90.53%	9
Georgia	22,978	23,580	24	21,226	25	90.02%	17
Hawaii	25,399	25,605	14	22,360	18	87.33%	47
Idaho	19,841	20,382	40	18,244	43	89.51%	22
Illinois	26,847	27,048	8	24,291	9	89.81%	20
Indiana	22,599	22,806	29	20,584	28	90.26%	12
Iowa	22,305	22,708	30	20,260	34	89.22%	36
Kansas	23,167	23,239	26	20,762	24	89.34%	32
Kentucky	19,795	20,144	43	17,978	44	89.25%	34
Louisiana	19,662	20,249	42	18,303	42	90.39%	10
Maine	21,017	21,352	37	18,753	38	87.82%	45
Maryland	27,616	27,839	6	25,053	7	89.99%	18
Massachusetts	29,794	29,630	4	26,491	4	89.41%	30
Michigan	24,946	24,460	21	21,872	16	89.42%	27
<b>MINNESOTA</b>	<b>25,661</b>	<b>26,265</b>	<b>10</b>	<b>23,137</b>	<b>14</b>	<b>88.09%</b>	<b>44</b>
Mississippi	17,575	18,044	50	16,150	51	89.50%	23
Missouri	23,020	23,094	27	20,913	22	90.56%	7
Montana	19,222	19,375	48	17,348	47	89.54%	21
Nebraska	22,919	24,040	22	21,509	27	89.47%	24
Nevada	26,013	27,082	7	24,421	10	90.17%	14
New Hampshire	26,626	26,059	12	23,805	8	91.35%	2
New Jersey	31,334	30,802	3	27,365	3	88.84%	40
New Mexico	18,807	19,457	46	17,193	49	88.37%	43
New York	29,181	29,269	5	25,282	5	86.38%	49
North Carolina	22,204	22,936	28	20,685	32	90.18%	13
North Dakota	20,433	21,162	38	18,924	40	89.43%	26
Ohio	23,456	23,649	23	21,147	21	89.42%	28
Oklahoma	19,544	20,112	44	18,125	45	90.12%	15
Oregon	23,072	2,422	51	163	23	6.74%	51
Pennsylvania	24,804	24,846	19	22,335	17	89.89%	19
Rhode Island	24,577	25,119	18	22,381	20	89.10%	37
South Carolina	19,976	20,414	39	18,433	41	90.30%	11
South Dakota	20,906	21,551	36	19,586	37	90.88%	4
Tennessee	21,947	22,477	32	20,599	31	91.64%	1
Texas	22,282	22,525	31	20,397	30	90.55%	8
Utah	19,600	19,957	45	17,811	46	89.24%	35
Vermont	22,457	22,309	33	19,732	33	88.45%	42
Virginia	25,213	25,489	16	23,148	12	90.82%	5
Washington	25,186	25,245	17	22,450	15	88.93%	39
West Virginia	18,157	18,555	49	16,561	50	89.25%	33
Wisconsin	23,319	23,553	25	20,606	29	87.49%	46
Wyoming	21,561	22,102	34	19,680	35	89.04%	38
<b>U.S. Average</b>	<b>\$24,426</b>	<b>\$22,300</b>	<b>-</b>	<b>\$19,703</b>	<b>-</b>	<b>88.35%</b>	<b>-</b>
<b>Minnesota History</b>							
1992	20,427		17			87.9%	45
1993	20,259		16	ot Available		87.9%	45
1994	22,258		17			87.7%	43
1995	23,968		17			87.5%	47
1996	25,661		12			88.1%	44

**Total Tax Collections- State and Local  
FY 97**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$1,854.62	50	\$91.24	49
Alaska	3,986.11	4	153.00	1
Arizona	2,352.14	35	108.83	32
Arkansas	2,044.03	46	105.14	40
California	2,849.85	17	111.42	24
Colorado	2,648.12	22	100.99	45
Connecticut	4,209.17	2	125.64	9
Delaware	2,965.20	11	111.30	25
D.C.	4,884.09	1	142.43	2
Florida	2,470.23	31	100.34	46
Georgia	2,477.57	30	105.07	41
Hawaii	3,242.37	8	126.63	8
Idaho	2,292.58	38	112.48	21
Illinois	2,868.89	15	106.07	36
Indiana	2,526.91	26	110.80	28
Iowa	2,525.57	27	111.22	26
Kansas	2,616.12	23	112.57	20
Kentucky	2,290.93	39	113.73	17
Louisiana	2,218.90	41	109.58	31
Maine	2,871.33	14	134.47	4
Maryland	2,933.54	13	105.38	39
Massachusetts	3,307.54	7	111.63	23
Michigan	2,734.39	19	111.79	22
<b>MINNESOTA</b>	<b>3,384.43</b>	<b>6</b>	<b>128.86</b>	<b>5</b>
Mississippi	1,978.53	49	109.65	30
Missouri	2,345.95	36	101.58	44
Montana	2,201.93	42	113.65	18
Nebraska	2,725.98	20	113.39	19
Nevada	2,854.59	16	105.41	38
New Hampshire	2,372.06	34	91.03	50
New Jersey	3,422.00	5	111.10	27
New Mexico	2,485.09	29	127.72	7
New York	4,159.88	3	142.13	3
North Carolina	2,427.27	33	105.83	37
North Dakota	2,455.86	32	116.05	14
Ohio	2,602.10	24	110.03	29
Oklahoma	2,161.99	43	107.50	33
Oregon	258.58	51	106.75	34
Pennsylvania	2,649.14	21	106.62	35
Rhode Island	2,951.36	12	117.49	11
South Carolina	2,087.90	45	102.28	42
South Dakota	1,985.89	48	92.15	48
Tennessee	2,002.28	47	89.08	51
Texas	2,288.75	40	101.61	43
Utah	2,313.25	37	115.91	15
Vermont	2,760.49	18	123.74	10
Virginia	2,524.11	28	99.03	47
Washington	2,966.08	10	117.49	12
West Virginia	2,116.55	44	114.07	16
Wisconsin	3,019.98	9	128.22	6
Wyoming	2,584.45	25	116.93	13
<b>U.S. Average</b>	<b>\$2,485.06</b>		<b>\$111.44</b>	
	<b>Minnesota History</b>			
1992	2,473.47	8	130.72	6
1993	2,676.61	7	132.12	7
1994	2,732.91	8	131.46	7
1995	2,996.16	7	135.88	5
1996	3,127.79	8	131.86	5

**Property Tax Collections- State and Local\*  
FY 97**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$241.29	50	\$11.87	51
Alaska	1,137.65	9	43.67	10
Arizona	673.32	33	31.15	28
Arkansas	325.71	48	16.75	47
California	730.47	29	28.56	34
Colorado	777.82	25	29.66	31
Connecticut	1,501.92	3	44.83	8
Delaware	470.07	41	17.64	46
D.C.	1,295.41	5	37.78	16
Florida	854.78	20	34.72	22
Georgia	674.46	32	28.60	33
Hawaii	511.60	40	19.98	43
Idaho	599.79	35	29.43	32
Illinois	1,082.22	11	40.01	13
Indiana	873.86	18	38.32	14
Iowa	814.07	21	35.85	19
Kansas	808.19	22	34.78	21
Kentucky	393.49	45	19.53	45
Louisiana	330.68	47	16.33	49
Maine	1,229.09	8	57.56	2
Maryland	760.06	26	27.30	36
Massachusetts	1,087.05	10	36.69	18
Michigan	792.50	23	32.40	26
<b>MINNESOTA</b>	<b>920.49</b>	<b>15*</b>	<b>35.05</b>	<b>19*</b>
Mississippi	463.90	42	25.71	38
Missouri	522.39	38	22.62	42
Montana	940.80	16	48.56	6
Nebraska	967.36	13	40.24	12
Nevada	623.82	34	23.03	39
New Hampshire	1,564.82	2	60.05	1
New Jersey	1,595.69	1	51.81	4
New Mexico	307.26	49	15.79	50
New York	1,329.61	4	45.43	7
North Carolina	520.80	39	22.71	41
North Dakota	723.05	31	34.17	23
Ohio	748.17	28	31.64	27
Oklahoma	332.35	46	16.52	48
Oregon	81.20	51	33.52	25
Pennsylvania	748.67	27	30.13	30
Rhode Island	1,236.05	6	49.21	5
South Carolina	560.69	36	27.47	35
South Dakota	723.14	30	33.56	24
Tennessee	439.69	43	19.56	44
Texas	858.97	19	38.13	15
Utah	542.98	37	27.21	37
Vermont	1,232.39	7	55.24	3
Virginia	787.32	24	30.89	29
Washington	943.87	15	37.39	17
West Virginia	421.37	44	22.71	40
Wisconsin	1,009.00	12	42.84	11
Wyoming	966.51	14	43.73	9
<b>U.S. Average</b>	<b>\$746.37</b>		<b>\$33.47</b>	
	<b>Minnesota History</b>			
1992	775.78	16	41.00	20
1993	836.52	16*	41.29	19*
1994	798.96	18*	38.43	23*
1995	930.60	14*	42.20	15*
1996	883.59	15*	37.25	19*

**Individual Income Tax Collections- State  
FY97 (See Intro for FY97 MN Rank)**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$393.29	35	\$19.35	35
Alaska	-	-	-	-
Arizona	376.45	36	17.42	38
Arkansas	497.64	30	25.60	24
California	732.73	11	28.65	13
Colorado	671.30	13	25.60	23
Connecticut	912.93	5	27.25	18
Delaware	912.12	6	34.24	6
D.C.	-	-	-	-
Florida	-	-	-	-
Georgia	646.47	15	27.42	17
Hawaii	822.73	8	32.13	9
Idaho	600.05	22	29.44	11
Illinois	73.62	41	2.72	41
Indiana	643.70	16	28.23	14
Iowa	603.57	20	26.58	20
Kansas	42.02	43	1.81	42
Kentucky	567.87	24	28.19	15
Louisiana	359.46	37	17.75	37
Maine	623.43	17	29.20	12
Maryland	745.07	10	26.76	19
Massachusetts	1,180.64	2	39.85	3
Michigan	609.25	19	24.91	26
<b>MINNESOTA</b>	<b>1,028.18</b>	<b>3</b>	<b>39.15</b>	<b>4</b>
Mississippi	291.89	38	16.18	39
Missouri	565.87	25	24.50	28
Montana	463.26	32	23.91	29
Nebraska	568.75	23	23.66	30
Nevada	-	-	-	-
New Hampshire	45.42	42	1.74	43
New Jersey	602.57	21	19.56	34
New Mexico	437.83	33	22.50	33
New York	967.61	4	33.06	7
North Carolina	746.88	9	32.56	8
North Dakota	253.99	39	12.00	40
Ohio	549.80	27	23.25	32
Oklahoma	515.05	29	25.61	22
Oregon	104.91	40	43.31	2
Pennsylvania	463.27	31	18.65	36
Rhode Island	647.47	14	25.78	21
South Carolina	517.26	28	25.34	25
South Dakota	-	-	-	-
Tennessee	24.15	44	1.07	44
Texas	-	49	-	49
Utah	611.93	18	30.66	10
Vermont	551.43	26	24.72	27
Virginia	709.13	12	27.82	16
Washington	-	-	-	-
West Virginia	431.97	34	23.28	31
Wisconsin	877.12	7	37.24	5
Wyoming	-	-	-	-
<b>U.S. Average</b>	<b>\$471.15</b>		<b>\$21.13</b>	
<b>43-State Avg.</b>	<b>\$600.60</b>		<b>\$25.93</b>	
	<b>Minnesota History</b>			
1992	669.44	6	35.38	5
1993	735.43	5	36.30	4
1994	755.27	6	36.33	5
1995	794.69	4	36.04	5
1996	887.84	3	37.43	3

**Corporate Net Income Tax Collections- State  
FY97 (See Intro for FY97 MN Rank)**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$52.81	44	\$2.60	41
Alaska	547.66	1	21.02	1
Arizona	135.58	14	6.27	9
Arkansas	91.81	25	4.72	25
California	182.72	5	7.14	5
Colorado	58.80	42	2.24	45
Connecticut	174.01	7	5.19	19
Delaware	237.36	2	8.91	3
D.C.	-	-	-	-
Florida	85.46	29	3.47	33
Georgia	99.03	22	4.20	28
Hawaii	56.93	43	2.22	46
Idaho	116.59	19	5.72	13
Illinois	151.16	11	5.59	14
Indiana	155.19	10	6.80	7
Iowa	77.59	33	3.42	36
Kansas	112.60	20	4.85	23
Kentucky	75.39	36	3.74	30
Louisiana	87.59	28	4.33	27
Maine	78.47	32	3.68	31
Maryland	67.91	37	2.44	43
Massachusetts	199.47	4	6.73	8
Michigan	228.97	3	9.36	2
<b>MINNESOTA</b>	<b>150.44</b>	<b>12</b>	<b>5.73</b>	<b>12</b>
Mississippi	83.37	30	4.62	26
Missouri	76.56	35	3.32	38
Montana	93.50	24	4.83	24
Nebraska	83.34	31	3.47	35
Nevada	-	-	-	-
New Hampshire	179.64	6	6.89	6
New Jersey	157.84	9	5.12	20
New Mexico	101.41	21	5.21	18
New York	167.68	8	5.73	11
North Carolina	134.27	15	5.85	10
North Dakota	116.99	18	5.53	15
Ohio	66.01	39	2.79	40
Oklahoma	67.10	38	3.34	37
Oregon	12.31	46	5.08	21
Pennsylvania	130.94	16	5.27	16
Rhode Island	90.28	27	3.59	32
South Carolina	64.05	40	3.14	39
South Dakota	50.05	45	2.32	44
Tennessee	90.38	26	4.02	29
Texas	-	-	-	-
Utah	96.83	23	4.85	22
Vermont	77.35	34	3.47	34
Virginia	63.77	41	2.50	42
Washington	-	-	-	-
West Virginia	138.04	13	7.44	4
Wisconsin	123.50	17	5.24	17
Wyoming	-	-	-	-
<b>U.S. Average</b>	<b>\$104.77</b>		<b>\$4.70</b>	
<b>46-State Avg.</b>	<b>\$123.13</b>		<b>\$5.32</b>	
	<b>Minnesota History</b>			
1992	94.38	11	4.99	11
1993	144.42	11	6.55	10
1994	120.83	12	5.81	11
1995	144.42	11	6.55	10
1996	150.94	9	6.36	9

**General Sales Tax Collections- State  
FY97 (See Intro for FY97 MN Rank)**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$350.90	43	\$17.26	38
Alaska	-	-	-	-
Arizona	644.23	11	29.81	9
Arkansas	570.64	17	29.35	10
California	628.85	13	24.59	20
Colorado	370.45	42	14.13	42
Connecticut	873.18	4	26.06	27
Delaware	-	-	-	-
D.C.	-	-	-	-
Florida	836.62	5	33.98	6
Georgia	533.92	23	22.64	24
Hawaii	1,227.70	1	47.95	1
Idaho	524.61	26	25.74	14
Illinois	443.77	36	16.41	39
Indiana	522.20	27	22.90	29
Iowa	526.56	24	23.19	23
Kansas	570.92	16	24.57	19
Kentucky	484.85	30	24.07	22
Louisiana	421.30	37	20.81	35
Maine	551.82	20	25.84	17
Maryland	414.26	39	14.88	41
Massachusetts	472.80	33	15.96	40
Michigan	732.70	7	29.95	12
<b>MINNESOTA</b>	<b>670.09</b>	<b>10</b>	<b>25.51</b>	<b>18</b>
Mississippi	707.18	9	39.19	5
Missouri	482.86	32	20.91	30
Montana	-	-	-	-
Nebraska	525.31	25	21.85	28
Nevada	1,061.70	3	39.20	3
New Hampshire	-	-	-	-
New Jersey	551.38	21	17.90	37
New Mexico	787.92	6	40.50	4
New York	405.31	40	13.85	44
North Carolina	418.23	38	18.23	36
North Dakota	484.34	31	22.89	26
Ohio	468.59	34	19.81	32
Oklahoma	386.11	41	19.20	33
Oregon	-	-	-	-
Pennsylvania	503.12	28	20.25	31
Rhode Island	495.57	29	19.73	34
South Carolina	543.79	22	26.64	13
South Dakota	557.57	18	25.87	16
Tennessee	723.56	8	32.19	8
Texas	596.96	15	26.50	15
Utah	625.66	14	31.35	7
Vermont	313.71	45	14.06	43
Virginia	317.83	44	12.47	45
Washington	1,190.83	2	47.17	2
West Virginia	456.72	35	24.61	21
Wisconsin	553.73	19	23.51	25
Wyoming	641.47	12	29.02	11
<b>U.S. Average</b>	<b>\$502.79</b>		<b>\$22.55</b>	
<b>45-State Avg.</b>	<b>\$539.62</b>		<b>\$23.49</b>	
	<b>Minnesota History</b>			
1992	488.99	11	25.84	18
1993	525.61	11	25.94	17
1994	550.95	10	26.50	16
1995	594.71	11	26.97	15
1996	622.61	10	26.25	18



**General Sales Tax Collections- State and Local  
FY 97**

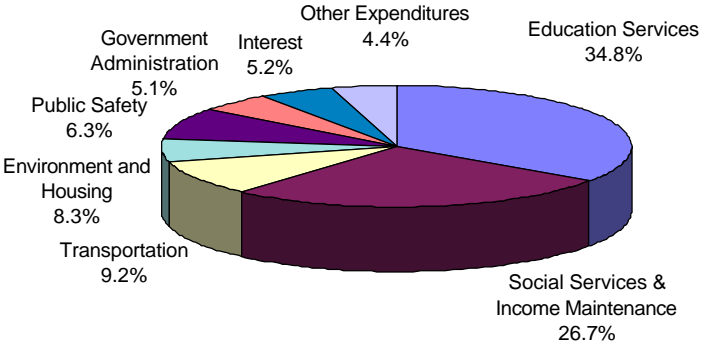
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$583.97	29	\$28.73	25
Alaska	162.37	50	6.23	50
Arizona	825.20	13	38.18	13
Arkansas	743.82	20	38.26	12
California	759.03	18	29.68	22
Colorado	763.22	17	29.11	24
Connecticut	873.20	11	26.06	28
Delaware	-	-	-	-
D.C.	893.25	9	26.05	29
Florida	867.47	12	35.23	15
Georgia	746.75	19	31.67	19
Hawaii	1,227.70	5	47.95	6
Idaho	524.66	40	25.74	31
Illinois	544.74	36	20.14	43
Indiana	522.20	41	22.90	40
Iowa	557.03	31	24.53	36
Kansas	695.10	25	29.91	21
Kentucky	484.88	44	24.07	37
Louisiana	878.08	10	43.37	7
Maine	551.86	33	25.85	30
Maryland	414.26	47	14.88	48
Massachusetts	472.80	45	15.96	47
Michigan	732.70	22	29.95	20
<b>MINNESOTA</b>	<b>675.84</b>	<b>27</b>	<b>25.73</b>	<b>32</b>
Mississippi	707.21	24	39.19	10
Missouri	678.67	26	29.39	23
Montana	-	-	-	-
Nebraska	525.31	39	21.85	41
Nevada	1,120.04	6	41.36	9
New Hampshire	-	-	-	-
New Jersey	551.38	34	17.90	45
New Mexico	969.85	7	49.85	5
New York	777.44	15	26.56	27
North Carolina	545.53	35	23.79	38
North Dakota	541.70	38	25.60	33
Ohio	552.66	32	23.37	39
Oklahoma	644.56	28	32.05	18
Oregon	-	-	-	-
Pennsylvania	511.93	42	20.60	42
Rhode Island	495.57	43	19.73	44
South Carolina	543.79	37	26.64	26
South Dakota	737.07	21	34.20	16
Tennessee	947.50	8	42.15	8
Texas	729.84	23	32.40	17
Utah	764.15	16	38.29	11
Vermont	313.72	49	14.06	49
Virginia	411.54	48	16.15	46
Washington	1,366.04	4	54.11	4
West Virginia	456.72	46	24.61	35
Wisconsin	583.14	30	24.76	34
Wyoming	793.19	14	35.89	14
<b>U.S. Average</b>	<b>\$608.85</b>		<b>\$27.30</b>	
<b>46-State Avg. (+DC)</b>	<b>\$651.74</b>		<b>\$28.34</b>	
	<b>Minnesota History</b>			
1992	information not readily available			-
1993	529.44	22	26.13	30
1994	553.79	23	26.64	28
1995	598.07	23	27.12	28
1996	628.03	24	26.48	26

**Excise Tax Collections- State  
FY97 (See Intro for FY97 MN Rank)**

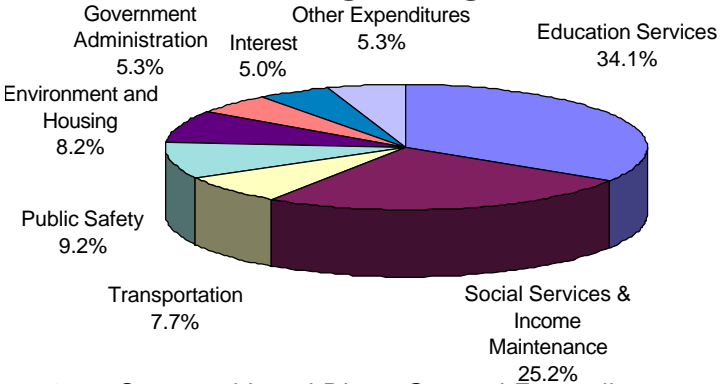
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$317.12	15	\$15.60	9
Alaska	158.70	46	6.09	49
Arizona	209.64	37	9.70	35
Arkansas	234.81	34	12.08	22
California	165.24	45	6.46	47
Colorado	200.79	41	7.66	44
Connecticut	530.49	2	15.83	8
Delaware	348.56	11	13.08	18
D.C.	-	-	-	-
Florida	271.64	21	11.03	27
Georgia	134.95	49	5.72	50
Hawaii	394.86	5	15.42	10
Idaho	254.46	29	12.48	20
Illinois	291.08	19	10.76	28
Indiana	186.89	43	8.19	42
Iowa	255.62	28	11.26	25
Kansas	206.72	39	8.90	41
Kentucky	337.74	13	16.77	5
Louisiana	265.90	24	13.13	17
Maine	227.39	35	10.65	30
Maryland	321.61	14	11.55	23
Massachusetts	220.51	36	7.44	45
Michigan	178.72	44	7.31	46
<b>MINNESOTA</b>	<b>357.39</b>	<b>10</b>	<b>13.61</b>	<b>15</b>
Mississippi	276.25	20	15.31	11
Missouri	207.13	38	8.97	39
Montana	312.85	16	16.15	7
Nebraska	252.21	31	10.49	32
Nevada	570.62	1	21.07	2
New Hampshire	395.46	4	15.18	12
New Jersey	346.77	12	11.26	24
New Mexico	269.70	22	13.86	14
New York	263.85	26	9.01	38
North Carolina	309.13	18	13.48	16
North Dakota	458.29	3	21.66	1
Ohio	252.55	30	10.68	29
Oklahoma	202.69	40	10.08	34
Oregon	21.60	50	8.92	40
Pennsylvania	263.13	27	10.59	31
Rhode Island	365.56	9	14.55	13
South Carolina	188.16	42	9.22	37
South Dakota	269.30	23	12.50	19
Tennessee	234.99	33	10.45	33
Texas	369.99	8	16.43	6
Utah	157.45	47	7.89	43
Vermont	384.73	6	17.25	4
Virginia	247.13	32	9.70	36
Washington	311.13	17	12.32	21
West Virginia	382.41	7	20.61	3
Wisconsin	264.07	25	11.21	26
Wyoming	139.56	48	6.31	48
<b>U.S. Average</b>	<b>\$235.39</b>		<b>\$10.56</b>	
<b>50-State Avg.</b>	<b>\$252.04</b>		<b>\$10.98</b>	
	<b>Minnesota History</b>			
1992	260.75	13	13.78	20
1993	264.79	17	13.07	20
1994	287.45	16	13.83	20
1995	309.78	13	14.05	18
1996	341.84	10	14.41	13

# FY 1997 State and Local Expenditures

## MINNESOTA



## ALL STATES



### 1997 State and Local Direct General Expenditures (in thousands)

#### MINNESOTA

Education Services	\$8,752,383
Social Services & Income Mai	\$6,697,975
Transportation	\$2,316,634
Public Safety	\$1,569,911
Environment and Housing	\$2,079,545
Government Administration	\$1,288,778
Interest	\$1,315,688
Other Expenditures	\$1,094,945
<b>Minnesota Total</b>	<b>\$25,115,859</b>

#### ALL STATES

Education Services	\$425,345,684
Social Services & Income Mai	\$314,557,932
Transportation	\$96,165,281
Public Safety	\$114,641,441
Environment and Housing	\$102,111,798
Government Administration	\$66,643,738
Interest	\$62,422,023
Other Expenditures	\$65,548,081
<b>All States Total</b>	<b>\$1,247,435,978</b>

## Direct General Expenditures- State and Local FY 97

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$4,015.23	43	\$197.54	24
Alaska	10,905.36	1	418.59	1
Arizona	4,009.28	45	185.51	32
Arkansas	3,757.56	50	193.28	27
California	5,000.03	13	195.48	26
Colorado	4,579.28	22	174.63	44
Connecticut	5,447.33	6	162.59	50
Delaware	5,422.55	7	203.53	20
D.C.	8,029.20	2	234.15	5
Florida	4,396.75	31	178.59	38
Georgia	4,453.30	27	188.86	29
Hawaii	5,649.02	5	220.62	10
Idaho	4,108.57	40	201.58	21
Illinois	4,451.11	28	164.56	48
Indiana	4,007.51	46	175.72	42
Iowa	4,500.69	25	198.20	23
Kansas	4,270.05	36	183.74	33
Kentucky	4,014.27	44	199.27	22
Louisiana	4,335.59	32	214.12	14
Maine	4,663.59	21	218.41	13
Maryland	4,513.03	23	162.11	51
Massachusetts	5,195.13	10	175.34	43
Michigan	4,707.99	19	192.48	28
<b>MINNESOTA</b>	<b>5,403.58</b>	<b>8</b>	<b>205.73</b>	<b>19</b>
Mississippi	4,099.36	41	227.19	8
Missouri	3,809.35	49	164.95	47
Montana	4,458.64	26	230.12	6
Nebraska	4,506.10	24	187.44	30
Nevada	4,945.42	14	182.61	36
New Hampshire	4,252.12	39	163.18	49
New Jersey	5,104.02	12	165.71	46
New Mexico	4,904.76	16	252.09	3
New York	6,908.85	3	236.05	4
North Carolina	4,271.74	35	186.25	31
North Dakota	4,668.03	20	220.59	11
Ohio	4,306.58	33	182.10	37
Oklahoma	3,694.81	51	183.71	34
Oregon	5,175.91	11	218.86	12
Pennsylvania	4,400.11	30	177.09	41
Rhode Island	4,922.08	15	195.95	25
South Carolina	4,265.26	37	208.94	16
South Dakota	3,951.20	48	183.34	35
Tennessee	4,001.15	47	178.01	40
Texas	4,015.73	42	178.28	39
Utah	4,450.16	29	222.98	9
Vermont	4,727.59	18	211.92	15
Virginia	4,278.33	34	167.85	45
Washington	5,227.50	9	207.07	17
West Virginia	4,254.72	38	229.30	7
Wisconsin	4,862.25	17	206.44	18
Wyoming	5,828.37	4	263.70	2
<b>U.S. Average</b>	<b>\$4,703.93</b>		<b>\$190.79</b>	
<b>Minnesota History</b>				
1992	\$4,494.03	8	\$237.51	10
1993	4,783.04	7	236.09	8
1994	4,836.69	7	232.66	10
1995	5,161.96	8	234.09	8
1996	5,306.00	7	223.68	11

**Elementary and Secondary Education - State and Local  
FY97**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$914.34	45	\$44.98	29
Alaska	2,019.66	1	77.52	1
Arizona	944.39	41	43.70	35
Arkansas	904.98	46	46.55	24
California	1,017.26	35	39.77	45
Colorado	1,086.69	24	41.44	41
Connecticut	1,309.10	6	39.07	46
Delaware	1,185.94	11	44.51	32
D.C.	1,107.41	20	32.29	50
Florida	987.71	38	40.12	44
Georgia	1,112.66	19	47.19	21
Hawaii	797.81	50	31.16	51
Idaho	1,065.62	27	52.28	11
Illinois	1,043.84	33	38.59	48
Indiana	1,071.58	26	46.99	22
Iowa	1,040.25	34	45.81	25
Kansas	1,058.32	29	45.54	26
Kentucky	878.19	47	43.59	37
Louisiana	915.62	44	45.22	28
Maine	1,153.77	12	54.04	7
Maryland	1,124.37	18	40.39	43
Massachusetts	1,094.82	21	36.95	49
Michigan	1,283.49	8	52.47	10
<b>MINNESOTA</b>	<b>1,339.47</b>	<b>5</b>	<b>51.00</b>	<b>14</b>
Mississippi	842.83	49	46.71	23
Missouri	994.08	37	43.04	38
Montana	1,087.96	23	56.15	4
Nebraska	1,140.49	16	47.44	20
Nevada	1,131.94	17	41.80	40
New Hampshire	1,147.82	14	44.05	33
New Jersey	1,484.97	3	48.21	18
New Mexico	1,046.58	32	53.79	8
New York	1,494.21	2	51.05	13
North Carolina	949.83	40	41.41	42
North Dakota	942.95	42	44.56	31
Ohio	1,060.10	28	44.83	30
Oklahoma	981.24	39	48.79	16
Oregon	117.29	51	48.42	17
Pennsylvania	1,089.25	22	43.84	34
Rhode Island	1,140.97	15	45.42	27
South Carolina	1,014.11	36	49.68	15
South Dakota	941.16	43	43.67	36
Tennessee	871.91	48	38.79	47
Texas	1,150.73	13	51.09	12
Utah	1,051.03	31	52.66	9
Vermont	1,242.32	9	55.69	5
Virginia	1,075.66	25	42.20	39
Washington	1,203.19	10	47.66	19
West Virginia	1,053.79	30	56.79	3
Wisconsin	1,302.64	7	55.31	6
Wyoming	1,409.95	4	63.79	2
<b>U.S. Average</b>	<b>\$1,004.80</b>		<b>\$45.06</b>	
	<b>Minnesota History</b>			
1992	\$1,060.85	7	56.07	9
1993	1,104.69	7	54.53	11
1994	1,156.09	6	55.61	7
1995	1,282.75	5	58.17	5
1996	1,295.02	5	54.59	5

## Higher Education - State and Local

FY 97

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$461.31	19	\$22.69	10
Alaska	503.53	13	19.33	26
Arizona	382.86	31	17.71	30
Arkansas	365.01	35	18.78	27
California	388.75	30	15.20	38
Colorado	558.89	7	21.31	17
Connecticut	278.67	47	8.32	50
Delaware	685.82	1	25.74	6
D.C.	139.05	50	4.06	51
Florida	263.24	49	10.69	47
Georgia	346.30	37	14.69	40
Hawaii	496.74	15	19.40	25
Idaho	434.01	23	21.29	18
Illinois	334.78	41	12.38	44
Indiana	507.09	12	22.24	12
Iowa	592.26	5	26.08	4
Kansas	489.47	17	21.06	19
Kentucky	401.78	29	19.95	23
Louisiana	378.45	33	18.69	28
Maine	327.00	45	15.31	36
Maryland	442.79	21	15.91	35
Massachusetts	276.23	48	9.32	49
Michigan	535.79	10	21.90	14
<b>MINNESOTA</b>	<b>435.10</b>	<b>22</b>	<b>16.57</b>	<b>34</b>
Mississippi	451.91	20	25.05	7
Missouri	347.03	36	15.03	39
Montana	470.44	18	24.28	9
Nebraska	538.53	9	22.40	11
Nevada	334.10	42	12.34	45
New Hampshire	330.79	43	12.69	43
New Jersey	335.86	40	10.90	46
New Mexico	626.33	3	32.19	2
New York	308.00	46	10.52	48
North Carolina	497.49	14	21.69	15
North Dakota	612.10	4	28.93	3
Ohio	407.41	28	17.23	31
Oklahoma	414.96	26	20.63	20
Oregon	53.41	51	22.05	13
Pennsylvania	342.76	39	13.80	41
Rhode Island	343.97	38	13.69	42
South Carolina	417.06	25	20.43	22
South Dakota	328.90	44	15.26	37
Tennessee	374.99	34	16.68	33
Texas	408.00	27	18.11	29
Utah	649.93	2	32.57	1
Vermont	545.52	8	24.45	8
Virginia	426.25	24	16.72	32
Washington	493.44	16	19.55	24
West Virginia	379.29	32	20.44	21
Wisconsin	510.50	11	21.67	16
Wyoming	572.87	6	25.92	5
<b>U.S. Average</b>	<b>\$361.75</b>		<b>\$16.22</b>	
		<b>Minnesota History</b>		
1992	\$371.39	20	\$19.63	28
1993	403.49	18	19.92	28
1994	398.83	20	19.18	28
1995	410.36	21	18.61	31
1996	403.84	26	17.02	32

**Total Education - State and Local  
FY 97**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$1,461.30	36	\$71.89	21
Alaska	2,621.68	1	100.63	1
Arizona	1,393.54	41	64.48	33
Arkansas	1,380.39	42	71.00	22
California	1,471.28	35	57.52	44
Colorado	1,692.60	15	64.55	32
Connecticut	1,654.68	16	49.39	49
Delaware	2,030.54	3	76.21	12
D.C.	1,246.46	50	36.35	51
Florida	1,298.79	48	52.75	47
Georgia	1,585.12	24	67.22	29
Hawaii	1,311.95	47	51.24	48
Idaho	1,556.67	27	76.38	11
Illinois	1,461.20	37	54.02	46
Indiana	1,644.94	18	72.13	18
Iowa	1,720.92	14	75.78	14
Kansas	1,603.61	21	69.00	26
Kentucky	1,379.18	43	68.46	27
Louisiana	1,366.55	45	67.49	28
Maine	1,556.77	26	72.91	17
Maryland	1,640.30	20	58.92	41
Massachusetts	1,453.64	38	49.06	50
Michigan	1,871.49	8	76.51	10
<b>MINNESOTA</b>	<b>1,854.05</b>	<b>9</b>	<b>70.59</b>	<b>24</b>
Mississippi	1,369.58	44	75.90	13
Missouri	1,399.50	40	60.60	40
Montana	1,654.45	17	85.39	6
Nebraska	1,732.61	13	72.07	19
Nevada	1,496.36	34	55.25	45
New Hampshire	1,525.35	30	58.54	42
New Jersey	1,874.76	6	60.87	39
New Mexico	1,738.27	12	89.34	3
New York	1,874.61	7	64.05	34
North Carolina	1,507.38	32	65.72	30
North Dakota	1,641.38	19	77.56	9
Ohio	1,552.11	28	65.63	31
Oklahoma	1,449.04	39	72.05	20
Oregon	177.58	51	73.31	16
Pennsylvania	1,543.77	29	62.13	36
Rhode Island	1,595.87	22	63.53	35
South Carolina	1,502.07	33	73.58	15
South Dakota	1,325.52	46	61.51	37
Tennessee	1,293.32	49	57.54	43
Texas	1,595.52	23	70.83	23
Utah	1,771.51	11	88.76	4
Vermont	1,911.58	4	85.69	5
Virginia	1,562.77	25	61.31	38
Washington	1,777.78	10	70.42	25
West Virginia	1,523.59	31	82.11	7
Wisconsin	1,877.76	5	79.72	8
Wyoming	2,072.12	2	93.75	2
<b>U.S. Average</b>	<b>\$1,429.29</b>		<b>\$64.09</b>	
<b>Minnesota History</b>				
1992	\$1,496.19	9	\$79.02	15
1993	1,576.92	9	77.84	15
1994	1,629.30	8	78.37	15
1995	1,766.30	6	80.19	11
1996	1,771.52	8	74.68	18

**Public Welfare - State and Local  
FY97**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$600.29	36	\$29.53	29
Alaska	1,079.54	4	41.44	6
Arizona	593.89	37	27.48	32
Arkansas	668.94	29	34.41	14
California	790.05	15	30.89	25
Colorado	601.60	35	22.94	45
Connecticut	886.20	7	26.45	35
Delaware	689.78	26	25.89	38
D.C.	2,197.48	1	64.08	1
Florida	550.17	42	22.35	46
Georgia	739.50	20	31.36	23
Hawaii	828.39	13	32.35	18
Idaho	533.93	46	26.20	36
Illinois	716.72	23	26.50	34
Indiana	583.77	41	25.60	39
Iowa	632.96	33	27.87	31
Kansas	450.33	49	19.38	50
Kentucky	835.91	11	41.50	5
Louisiana	675.53	28	33.36	16
Maine	1,096.70	3	51.36	2
Maryland	609.33	34	21.89	47
Massachusetts	929.49	6	31.37	22
Michigan	730.67	22	29.87	27
<b>MINNESOTA</b>	<b>1,013.27</b>	<b>5</b>	<b>38.58</b>	<b>9</b>
Mississippi	656.29	30	36.37	10
Missouri	584.73	39	25.32	42
Montana	591.65	38	30.54	26
Nebraska	643.06	32	26.75	33
Nevada	442.30	50	16.33	51
New Hampshire	814.19	14	31.24	24
New Jersey	654.72	31	21.26	49
New Mexico	758.31	18	38.97	8
New York	1,428.61	2	48.81	3
North Carolina	678.12	27	29.57	28
North Dakota	754.78	19	35.67	11
Ohio	759.78	17	32.13	19
Oklahoma	513.40	47	25.53	40
Oregon	76.72	51	31.67	21
Pennsylvania	829.76	12	33.40	15
Rhode Island	864.76	10	34.43	13
South Carolina	705.98	25	34.58	12
South Dakota	546.94	44	25.38	41
Tennessee	712.55	24	31.70	20
Texas	584.66	40	25.96	37
Utah	490.85	48	24.59	44
Vermont	875.32	9	39.24	7
Virginia	543.62	45	21.33	48
Washington	734.10	21	29.08	30
West Virginia	881.35	8	47.50	4
Wisconsin	776.69	16	32.98	17
Wyoming	547.73	43	24.78	43
<b>U.S. Average</b>	<b>\$682.06</b>		<b>\$30.59</b>	
	<b>Minnesota History</b>			
1992	\$809.07	6	\$42.76	4
1993	829.19	8	40.93	8
1994	908.03	7	43.68	6
1995	956.56	9	43.38	6
1996	1,002.60	5	42.27	6



**Health and Hospitals - State and Local  
FY97**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$644.58	4	\$31.71	3
Alaska	412.83	19	15.85	26
Arizona	192.40	46	8.90	45
Arkansas	373.12	28	19.19	16
California	496.26	13	19.40	14
Colorado	286.01	38	10.91	44
Connecticut	412.39	20	12.31	38
Delaware	305.81	36	11.48	42
D.C.	817.77	1	23.85	7
Florida	407.68	22	16.56	24
Georgia	513.10	10	21.76	11
Hawaii	430.38	17	16.81	22
Idaho	326.52	32	16.02	25
Illinois	323.52	33	11.96	40
Indiana	384.84	26	16.87	21
Iowa	505.24	12	22.25	10
Kansas	408.13	21	17.56	19
Kentucky	252.17	44	12.52	36
Louisiana	627.36	6	30.98	5
Maine	258.74	43	12.12	39
Maryland	213.96	45	7.69	48
Massachusetts	417.27	18	14.08	34
Michigan	430.82	16	17.61	18
<b>MINNESOTA</b>	<b>404.40</b>	<b>23</b>	<b>15.40</b>	<b>27</b>
Mississippi	633.05	5	35.08	1
Missouri	326.97	31	14.16	33
Montana	295.56	37	15.25	29
Nebraska	432.46	15	17.99	17
Nevada	387.43	25	14.31	31
New Hampshire	132.08	49	5.07	50
New Jersey	267.47	41	8.68	46
New Mexico	463.85	14	23.84	8
New York	572.39	8	19.56	13
North Carolina	610.20	7	26.60	6
North Dakota	153.37	48	7.25	49
Ohio	351.87	29	14.88	30
Oklahoma	388.36	24	19.31	15
Oregon	41.55	51	17.15	20
Pennsylvania	282.41	39	11.37	43
Rhode Island	335.66	30	13.36	35
South Carolina	704.02	2	34.49	2
South Dakota	181.48	47	8.42	47
Tennessee	512.95	11	22.82	9
Texas	373.65	27	16.59	23
Utah	306.71	35	15.37	28
Vermont	105.69	50	4.74	51
Virginia	317.59	34	12.46	37
Washington	516.20	9	20.45	12
West Virginia	263.65	42	14.21	32
Wisconsin	275.37	40	11.69	41
Wyoming	686.44	3	31.06	4
<b>U.S. Average</b>	<b>\$415.75</b>		<b>\$18.09</b>	
	<b>Minnesota History</b>			
1992	\$417.39	10	\$22.06	14
1993	450.89	8	\$22.26	14
1994	469.38	9	22.58	13
1995	483.38	10	21.92	13
1996	438.72	10	20.39	13

## Highways - State and Local FY97

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$268.67	42	\$13.22	32
Alaska	1,128.64	1	43.32	1
Arizona	282.98	37	13.09	33
Arkansas	353.48	25	18.18	16
California	201.53	50	7.88	50
Colorado	358.85	23	13.68	29
Connecticut	335.90	26	10.03	47
Delaware	450.39	11	16.91	18
D.C.	218.36	48	6.37	51
Florida	318.07	30	12.92	35
Georgia	259.50	43	11.01	42
Hawaii	333.25	28	13.02	34
Idaho	415.35	16	20.38	10
Illinois	317.68	31	11.74	39
Indiana	275.79	41	12.09	37
Iowa	498.33	5	21.94	8
Kansas	525.54	4	22.61	7
Kentucky	323.72	29	16.07	20
Louisiana	280.24	38	13.84	27
Maine	402.74	17	18.86	15
Maryland	277.69	40	9.97	49
Massachusetts	417.14	15	14.08	26
Michigan	253.61	46	10.37	43
<b>MINNESOTA</b>	<b>439.57</b>	<b>13</b>	<b>16.74</b>	<b>19</b>
Mississippi	362.13	22	20.07	12
Missouri	317.33	32	13.74	28
Montana	470.39	7	24.28	6
Nebraska	458.23	8	19.06	14
Nevada	427.65	14	15.79	21
New Hampshire	356.15	24	13.67	30
New Jersey	307.47	33	9.98	48
New Mexico	496.13	6	25.50	3
New York	334.25	27	11.42	41
North Carolina	286.84	35	12.51	36
North Dakota	448.88	12	21.21	9
Ohio	279.24	39	11.81	38
Oklahoma	285.54	36	14.20	25
Oregon	37.49	51	15.48	22
Pennsylvania	255.15	45	10.27	44
Rhode Island	253.57	47	10.09	46
South Carolina	206.77	49	10.13	45
South Dakota	549.26	3	25.49	4
Tennessee	299.54	34	13.33	31
Texas	258.17	44	11.46	40
Utah	392.16	19	19.65	13
Vermont	453.81	10	20.34	11
Virginia	372.23	21	14.60	24
Washington	378.43	20	14.99	23
West Virginia	454.73	9	24.51	5
Wisconsin	399.76	18	16.97	17
Wyoming	683.33	2	30.92	2
<b>U.S. Average</b>	<b>\$279.89</b>		<b>\$12.55</b>	
<b>Minnesota History</b>				
1992	\$377.51	10	\$19.96	13
1993	403.09	10	\$19.90	11
1994	375.81	14	18.08	16
1995	418.40	11	18.97	15
1996	418.37	13	17.64	18

**Police - State and Local  
FY97**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$126.16	38	\$6.21	31
Alaska	249.90	3	9.59	3
Arizona	196.27	9	9.08	6
Arkansas	116.72	43	6.00	38
California	242.82	4	9.49	4
Colorado	170.20	18	6.49	23
Connecticut	181.60	11	5.42	41
Delaware	181.16	12	6.80	19
D.C.	518.16	1	15.11	1
Florida	223.98	6	9.10	5
Georgia	143.22	30	6.07	36
Hawaii	161.99	21	6.33	26
Idaho	140.94	32	6.92	17
Illinois	201.45	8	7.45	13
Indiana	110.59	46	4.85	48
Iowa	123.01	39	5.42	42
Kansas	146.00	28	6.28	28
Kentucky	100.69	48	5.00	45
Louisiana	174.94	16	8.64	8
Maine	111.28	44	5.21	43
Maryland	175.01	15	6.29	27
Massachusetts	183.26	10	6.18	32
Michigan	160.60	22	6.57	21
<b>MINNESOTA</b>	<b>151.06</b>	<b>25</b>	<b>5.75</b>	<b>40</b>
Mississippi	118.09	41	6.54	22
Missouri	141.98	31	6.15	34
Montana	127.48	37	6.58	20
Nebraska	118.02	42	4.91	47
Nevada	232.70	5	8.59	9
New Hampshire	130.26	36	5.00	44
New Jersey	220.19	7	7.15	15
New Mexico	174.28	17	8.96	7
New York	282.92	2	9.67	2
North Carolina	140.79	33	6.14	35
North Dakota	87.91	49	4.15	50
Ohio	162.00	20	6.85	18
Oklahoma	121.85	40	6.06	37
Oregon	18.66	51	7.70	10
Pennsylvania	152.81	24	6.15	33
Rhode Island	176.99	14	7.05	16
South Carolina	132.24	35	6.48	24
South Dakota	102.52	47	4.76	49
Tennessee	140.53	34	6.25	29
Texas	145.06	29	6.44	25
Utah	151.01	26	7.57	11
Vermont	111.12	45	4.98	46
Virginia	147.24	27	5.78	39
Washington	156.97	23	6.22	30
West Virginia	76.74	50	4.14	51
Wisconsin	177.02	13	7.52	12
Wyoming	164.16	19	7.43	14
<b>U.S. Average</b>	<b>\$162.42</b>		<b>\$7.28</b>	
	<b>Minnesota History</b>			
1992	\$113.82	27	\$6.02	29
1993	124.58	24	6.15	28
1994	129.01	25	6.21	30
1995	132.55	26	6.01	36
1996	140.02	27	5.90	38

**Fire - State and Local  
FY97**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$50.81	36	\$2.50	32
Alaska	90.02	9	3.46	12
Arizona	76.47	14	3.54	9
Arkansas	42.48	43	2.18	41
California	100.24	7	3.92	5
Colorado	73.76	18	2.81	23
Connecticut	101.64	6	3.03	17
Delaware	19.81	50	0.74	51
D.C.	182.72	1	5.33	2
Florida	86.58	10	3.52	10
Georgia	58.71	29	2.49	33
Hawaii	74.46	17	2.91	19
Idaho	55.55	32	2.73	27
Illinois	78.19	13	2.89	20
Indiana	56.36	31	2.47	34
Iowa	40.45	46	1.78	47
Kansas	55.14	33	2.37	36
Kentucky	41.12	45	2.04	45
Louisiana	54.41	35	2.69	29
Maine	59.15	28	2.77	25
Maryland	79.88	11	2.87	22
Massachusetts	108.23	5	3.65	8
Michigan	55.06	34	2.25	40
<b>MINNESOTA</b>	<b>48.01</b>	<b>38</b>	<b>1.83</b>	<b>46</b>
Mississippi	42.09	44	2.33	38
Missouri	62.89	25	2.72	28
Montana	45.06	41	2.33	39
Nebraska	69.21	22	2.88	21
Nevada	112.64	4	4.16	3
New Hampshire	76.20	16	2.92	18
New Jersey	72.73	20	2.36	37
New Mexico	65.25	24	3.35	14
New York	113.02	3	3.86	6
North Carolina	48.96	37	2.13	42
North Dakota	73.35	19	3.47	11
Ohio	79.19	12	3.35	15
Oklahoma	69.36	21	3.45	13
Oregon	9.49	51	3.92	4
Pennsylvania	34.10	48	1.37	49
Rhode Island	136.45	2	5.43	1
South Carolina	43.01	42	2.11	43
South Dakota	36.27	47	1.68	48
Tennessee	62.38	26	2.78	24
Texas	56.67	30	2.52	31
Utah	47.63	39	2.39	35
Vermont	45.84	40	2.05	44
Virginia	67.91	23	2.66	30
Washington	93.49	8	3.70	7
West Virginia	25.02	49	1.35	50
Wisconsin	76.21	15	3.24	16
Wyoming	60.59	27	2.74	26
<b>U.S. Average</b>	<b>\$66.19</b>		<b>\$2.97</b>	
	<b>Minnesota History</b>			
1992	\$38.07	34	\$2.01	41
1993	43.67	31	2.16	37
1994	41.61	36	2.00	41
1995	39.25	39	1.78	48
1996	97.52	33	4.11	38

**Corrections - State and Local  
FY97**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$75.36	45	\$3.71	45
Alaska	247.64	2	9.51	2
Arizona	158.35	12	7.33	9
Arkansas	96.09	38	4.94	31
California	195.50	5	7.64	7
Colorado	157.35	13	6.00	19
Connecticut	151.28	16	4.52	36
Delaware	169.39	8	6.36	15
D.C.	555.85	1	16.21	1
Florida	190.90	6	7.75	5
Georgia	163.57	10	6.94	11
Hawaii	107.44	33	4.20	39
Idaho	111.86	28	5.49	25
Illinois	109.81	31	4.06	42
Indiana	101.09	36	4.43	38
Iowa	73.71	48	3.25	49
Kansas	95.44	39	4.11	40
Kentucky	90.95	42	4.52	37
Louisiana	109.05	32	5.39	26
Maine	75.66	44	3.54	47
Maryland	172.60	7	6.20	16
Massachusetts	139.51	22	4.71	35
Michigan	160.76	11	6.57	13
<b>MINNESOTA</b>	<b>103.51</b>	<b>35</b>	<b>3.94</b>	<b>43</b>
Mississippi	90.44	43	5.01	30
Missouri	93.79	40	4.06	41
Montana	97.88	37	5.05	28
Nebraska	91.99	41	3.83	44
Nevada	211.14	4	7.80	3
New Hampshire	74.16	47	2.85	50
New Jersey	156.78	14	5.09	27
New Mexico	150.89	17	7.75	4
New York	215.41	3	7.36	8
North Carolina	148.90	18	6.49	14
North Dakota	47.05	50	2.22	51
Ohio	135.47	24	5.73	22
Oklahoma	113.71	27	5.65	23
Oregon	18.59	51	7.67	6
Pennsylvania	144.65	19	5.82	20
Rhode Island	121.15	25	4.82	34
South Carolina	141.12	21	6.91	12
South Dakota	105.07	34	4.88	33
Tennessee	110.66	30	4.92	32
Texas	163.65	9	7.26	10
Utah	120.45	26	6.04	18
Vermont	74.79	46	3.35	48
Virginia	142.19	20	5.58	24
Washington	153.71	15	6.09	17
West Virginia	66.91	49	3.61	46
Wisconsin	135.87	23	5.77	21
Wyoming	111.06	29	5.02	29
<b>U.S. Average</b>	<b>\$136.25</b>		<b>\$6.11</b>	
	<b>Minnesota History</b>			
1992	\$66.55	39	\$3.52	43
1993	79.42	33	3.92	39
1994	80.25	33	3.86	41
1995	85.90	34	3.90	39
1996	97.52	33	4.11	38

**Interest on General Debt - State and Local  
FY97**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$151.19	40	\$7.44	39
Alaska	739.33	1	28.38	1
Arizona	188.42	32	8.72	29
Arkansas	121.39	48	6.24	48
California	231.98	21	9.07	26
Colorado	284.62	13	10.85	16
Connecticut	358.95	7	10.71	18
Delaware	379.67	5	14.25	7
D.C.	561.50	2	16.37	2
Florida	254.79	17	10.35	19
Georgia	150.48	41	6.38	46
Hawaii	395.89	4	15.46	4
Idaho	130.84	46	6.42	45
Illinois	254.56	18	9.41	23
Indiana	143.87	43	6.31	47
Iowa	113.39	50	4.99	50
Kansas	186.82	33	8.04	36
Kentucky	293.73	11	14.58	5
Louisiana	244.24	20	12.06	11
Maine	201.59	29	9.44	22
Maryland	252.06	19	9.05	27
Massachusetts	336.60	9	11.36	13
Michigan	190.67	31	7.80	38
<b>MINNESOTA</b>	<b>283.07</b>	<b>14</b>	<b>10.78</b>	<b>17</b>
Mississippi	155.22	38	8.60	33
Missouri	151.99	39	6.58	43
Montana	219.11	26	11.31	14
Nebraska	113.46	49	4.72	51
Nevada	304.59	10	11.25	15
New Hampshire	375.41	6	14.41	6
New Jersey	288.11	12	9.35	24
New Mexico	168.09	35	8.64	32
New York	452.86	3	15.47	3
North Carolina	128.08	47	5.58	49
North Dakota	173.69	34	8.21	35
Ohio	157.20	36	6.65	42
Oklahoma	138.38	44	6.88	40
Oregon	21.46	51	8.86	28
Pennsylvania	282.43	15	11.37	12
Rhode Island	351.99	8	14.01	8
South Carolina	136.63	45	6.69	41
South Dakota	203.63	28	9.45	21
Tennessee	146.60	42	6.52	44
Texas	195.79	30	8.69	30
Utah	156.27	37	7.83	37
Vermont	228.31	22	10.23	20
Virginia	213.42	27	8.37	34
Washington	219.17	25	8.68	31
West Virginia	227.26	23	12.25	9
Wisconsin	219.99	24	9.34	25
Wyoming	266.82	16	12.07	10
<b>U.S. Average</b>	<b>\$212.91</b>		<b>\$9.55</b>	
	<b>Minnesota History</b>			
1992	\$273.68	16	\$14.46	18
1993	275.62	15	13.60	14
1994	262.17	15	12.61	15
1995	256.82	16	11.65	15
1996	261.54	16	11.03	16

**Comparison of Minnesota and U. S. Average, FY1996  
State & Local Expenditures per \$1,000 of Personal Income**

	<b>Minnesota per \$1,000 of Income</b>	<b>U. S. Average per \$1,000 of Income</b>
Total Education	\$70.59	\$64.09
Elementary and Secondary	\$51.00	\$45.06
Higher Education	\$16.57	\$16.22
Libraries	\$1.10	\$0.96
Public Welfare	\$38.58	\$30.59
Health and Hospitals	\$15.00	\$18.09
Highways	\$16.74	\$12.55
Police	\$5.75	\$7.28
Fire	\$1.83	\$2.97
Corrections	\$3.94	\$6.11
Sewer	\$3.82	\$3.93
Housing and Development	\$3.34	\$3.55
Natural Resources/Parks	\$7.86	\$5.71
Financial Administration	\$3.94	\$3.73
Judicial/Legal	\$3.00	\$3.31
Public Buildings	\$1.22	\$1.21
Interest on the General Debt	\$10.78	\$9.55
Air Transportation	\$1.86	\$1.55
Other Expenditures	\$15.99	\$16.83
<b>Total</b>	<b>\$223.68</b>	<b>\$195.04</b>
	<b>Minnesota Rank</b>	<b>MN as Percent of U. S. Avg.</b>
Total Education	24	110.1%
Elementary and Secondary	14	113.2%
Higher Education	34	102.2%
Libraries	16	114.7%
Public Welfare	9	126.1%
Health and Hospitals	27	82.9%
Highways	19	133.4%
Police	40	79.0%
Fire	46	61.6%
Corrections	43	64.5%
Sewer	20	97.3%
Housing and Development	20	93.9%
Natural Resources/Parks	14	137.6%
Financial Administration	26	105.6%
Judicial/Legal	26	90.6%
Public Buildings	26	101.3%
Interest on the General Debt	17	112.9%
Air Transportation	16	120.2%
Other Expenditures	22	95.0%
<b>Minnesota Total</b>	<b>11</b>	<b>114.7%</b>

The Minnesota Taxpayers Association  
85 East 7th Place, Suite 250

St. Paul, MN 55101

(651) 224-7477

FAX: (651) 224-1209

WWW: [www.mntax.org](http://www.mntax.org)

E-mail: [question@mntax.org](mailto:question@mntax.org)

## MISSION STATEMENT

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.

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Membership in the Minnesota Taxpayers Association is open to business and individuals, and dues start at \$75.00 (\$55 for individuals). Units of governments, including schools and libraries, may subscribe to receive our publications.

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