


How Does Minnesota Compare?



Fiscal Year 2005 Comparisons

State by State Rankings of Revenues and Spending

*Includes Fiscal Year 2006
Rankings for State Taxes Only*

October 2007



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How Does Minnesota Compare?

This FY2005 edition of “How Does Minnesota Compare” is close to 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 FY2005 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 October 2005 revision of 2004 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

MINNESOTA STATE & LOCAL TAX COLLECTIONS						
per \$1,000 of Personal Income						
Tax Category	2004		2005		Rank	
	Amount	% of US	Amount	% of US	2004	2005
Property Tax (S & L)	\$28.55	82.1%	\$28.45	82.4%	37	35
Ind. Income Tax (State)	33.13	128.9%	34.36	125.9%	4	4
Ind. Income Tax (S & L)	33.13	118.3%	34.36	115.5%	8	7
Corp. Income Tax (State)	3.70	100.2%	5.06	113.6%	12	8
Sales Tax (State)	23.60	106.1%	22.78	101.1%	21	28
Sales Tax (S & L)	23.96	87.6%	23.13	83.6%	34	37
Excise Tax (State)	13.45	128.7%	13.21	129.8%	14	16
Total Taxes (S & L)	112.71	102.1%	113.54	100.6%	16	23

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

MINNESOTA STATE & LOCAL TAX COLLECTIONS, FY2005						
Tax Category	Per Capita			Per \$1,000 of Income		
	Amount	Rank	% of US	Amount	Rank	% of US
Property Tax (S & L)	\$1,024.21	27	90.5%	\$28.45	35	82.4%
Ind. Income Tax (State)	1,236.88	5	137.3%	34.36	4	125.9%
Ind. Income Tax (S & L)	1,236.88	7	125.9%	34.36	7	115.5%
Corp. Income Tax (State)	182.16	9	124.2%	5.06	8	113.6%
Sales Tax (State)	819.96	13	111.1%	22.78	28	101.1%
Sales Tax (S & L)	832.78	25	91.8%	23.13	37	83.6%
Excise Tax (State)	475.41	10	142.8%	13.21	16	129.8%
Total Taxes (S & L)	\$4,087.71	12	110.5%	113.54	23	100.6%

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

Expenditures

MINNESOTA STATE AND LOCAL EXPENDITURES						
per \$1,000 of Personal Income						
Spending Category	2004		2005		Rank	
	Amount	% of US	Amount	% of US	2004	2005
K-12 Education	\$47.92	97.0%	\$45.41	93.2%	28	31
Higher Education	17.46	92.3%	16.89	90.1%	37	38
Total Education	69.34	96.8%	66.08	93.1%	36	37
Public Welfare	51.68	141.1%	52.64	141.3%	9	9
Health and Hospitals	12.12	69.5%	12.39	70.7%	41	40
Highways	16.76	129.8%	15.36	120.5%	20	19
Interest on Gen. Debt	9.15	102.5%	8.28	99.4%	19	25
Police	6.62	86.9%	6.43	83.6%	31	36
Fire	1.63	52.8%	1.60	50.6%	48	49
Corrections	4.06	65.7%	3.89	63.8%	45	45
Total	212.59	102.2%	205.93	99.6%	28	31

MINNESOTA STATE AND LOCAL EXPENDITURES, FY2005						
Spending Category	Per Capita			Per \$1,000 of Income		
	Amount	Rank	% of US	Amount	Rank	% of US
K-12 Education	\$1,634.86	15	102.4%	\$45.41	31	93.2%
Higher Education	608.14	30	98.9%	16.89	38	90.1%
Total Education	2,379.07	19	102.3%	66.08	37	93.1%
Public Welfare	1,895.14	5	155.2%	52.64	9	141.3%
Health and Hospitals	446.03	31	77.7%	12.39	40	70.7%
Highways	553.10	13	132.4%	15.36	19	120.5%
Interest on Gen. Debt	298.23	12	109.2%	8.28	25	99.4%
Police	231.33	21	91.9%	6.43	36	83.6%
Fire	57.64	47	55.6%	1.60	49	50.6%
Corrections	140.01	38	70.1%	3.89	45	63.8%
Total	\$7,413.83	12	109.4%	205.93	31	99.6%

Source: Bureau of the Census, Census of Governments 2002. 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* October 2005 issue published by the Bureau of Economic Analysis.

Fiscal Year 2006 Rankings (State Taxes Only)

The tables in this publication are for fiscal year 2005, the latest year for which both state and local tax and spending information is available from the U.S. Department of Commerce, Census Bureau.

Data for fiscal years 2006 was available for state tax collections only at the time of this writing. Since state and local revenue systems are intertwined, we do not publish full rankings tables for state taxes alone. Instead, the table below provides Minnesota's state tax rankings for FY2006 for the major state taxes in the state.

STATE TAX COLLECTIONS

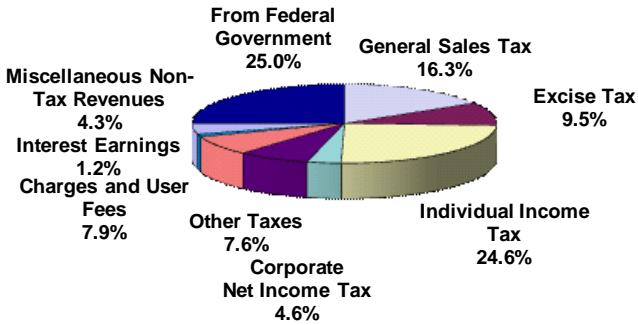
per Capita and per \$1,000 of Personal Income, FY2006

(State Taxes Only--see text above)

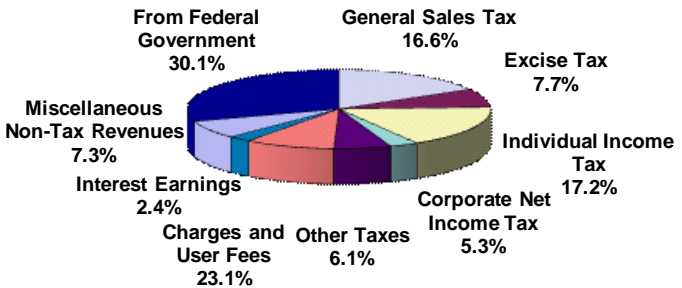
Tax Category	Per Capita			Per \$1,000 of Income		
	Amount	% of US	Rank	Amount	% of US	Rank
Individual Income Tax	\$1,328.20	133.9%	6	\$35.83	124.1%	5
Corporate Income Tax	207.44	116.4%	9	5.60	107.7%	12
Sales Tax	858.78	110.4%	13	23.16	101.7%	25
Excise Tax	560.86	154.0%	8	17.71	141.9%	14

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

FY 2005 Sources of State General Revenue Minnesota



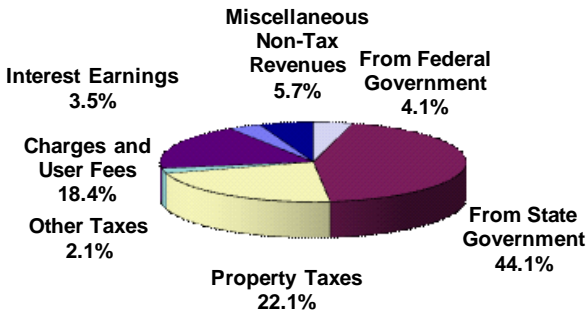
United States



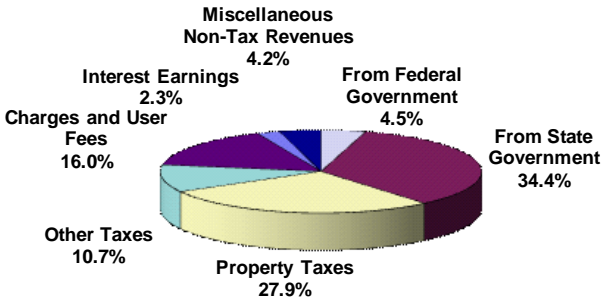
FY2005 Sources of State General Revenue (in thousands)

	MINNESOTA	
General Sales Tax	\$4,203,736	16.3%
Excise Tax	\$2,437,303	9.5%
Individual Income Tax	\$6,341,164	24.6%
Corporate Net Income Tax	\$933,896	3.6%
Other Taxes	\$1,965,032	7.6%
Charges and User Fees	\$2,039,617	7.9%
Interest Earnings	\$312,745	1.2%
Miscellaneous Non-Tax Revenues	\$1,119,764	4.3%
From Federal Government	\$6,436,760	25.0%
Minnesota Total	\$25,790,017	100.0%
	ALL STATES	
General Sales Tax	\$212,906,626	16.6%
Excise Tax	\$98,527,139	7.7%
Individual Income Tax	\$220,254,617	17.2%
Corporate Net Income Tax	\$38,691,026	3.0%
Other Taxes	\$77,731,850	6.1%
Charges and User Fees	\$122,799,848	9.6%
Interest Earnings	\$31,375,044	2.4%
Miscellaneous Non-Tax Revenues	\$94,005,250	7.3%
From Federal Government	\$386,027,090	30.1%
All States Total	\$1,282,318,490	100.0%

FY 2005 Sources of Local General Revenue Minnesota



United States



FY2005 Sources of Local General Revenue (in thousands)

MINNESOTA

From Federal Government	\$871,093	4.1%
From State Government	\$9,259,261	44.1%
Property Taxes	\$4,631,747	22.1%
Other Taxes	\$443,761	2.1%
Charges and User Fees	\$3,863,942	18.4%
Interest Earnings	\$728,847	3.5%
Miscellaneous Non-Tax Revenues	\$1,201,041	5.7%
Minnesota Total	\$20,999,692	100.0%

ALL STATES

From Federal Government	\$52,128,887	4.5%
From State Government	\$399,365,765	34.4%
Property Taxes	\$324,328,967	27.9%
Other Taxes	\$123,944,514	10.7%
Charges and User Fees	\$185,454,628	16.0%
Interest Earnings	\$26,870,509	2.3%
Miscellaneous Non-Tax Revenues	\$48,302,603	4.2%
All States Total	\$1,160,395,873	100.0%

2005 Population		
State	(000's)	Rank
Alabama	4,548	23
Alaska	663	47
Arizona	5,953	17
Arkansas	2,776	32
California	36,154	1
Colorado	4,663	22
Connecticut	3,501	29
Delaware	842	45
D.C.	582	50
Florida	17,768	4
Georgia	9,133	9
Hawaii	1,273	42
Idaho	1,429	39
Illinois	12,765	5
Indiana	6,266	15
Iowa	2,966	30
Kansas	2,748	33
Kentucky	4,173	26
Louisiana	4,507	24
Maine	1,318	40
Maryland	5,590	19
Massachusetts	6,433	13
Michigan	10,101	8
MINNESOTA	5,127	21
Mississippi	2,908	31
Missouri	5,798	18
Montana	935	44
Nebraska	1,758	38
Nevada	2,412	35
New Hampshire	1,307	41
New Jersey	8,703	10
New Mexico	1,926	36
New York	19,316	3
North Carolina	8,672	11
North Dakota	635	48
Ohio	11,471	7
Oklahoma	3,543	28
Oregon	3,639	27
Pennsylvania	12,405	6
Rhode Island	1,074	43
South Carolina	4,247	25
South Dakota	775	46
Tennessee	5,956	16
Texas	22,929	2
Utah	2,490	34
Vermont	622	49
Virginia	7,564	12
Washington	6,292	14
West Virginia	1,814	37
Wisconsin	5,528	20
Wyoming	509	51
U.S. Average	296,507	
Minnesota History		
2000	4,919	21
2001	4,989	21
2002	5,025	21
2003	5,062	21
2004	5,097	21

Personal Income							
State	Per Capita			2005 Income Remaining after State & Local Taxes			
	'04 Amt.	'05 Amt.	'05 Rank	Amt.	Rank	Percent	Rank
Alabama	\$27,827	\$29,623	41	\$27,054	39	91.3%	3
Alaska	34,319	35,564	16	31,121	19	87.5%	44
Arizona	28,461	30,019	39	26,940	40	89.7%	17
Arkansas	25,749	26,681	48	23,779	48	89.1%	32
California	35,069	36,936	13	32,881	12	89.0%	35
Colorado	36,059	37,510	8	34,147	8	91.0%	5
Connecticut	45,457	47,388	2	41,990	2	88.6%	39
Delaware	35,877	37,088	12	33,194	11	89.5%	26
D.C.	51,758	52,811	1	45,428	1	86.0%	49
Florida	31,477	34,001	21	30,632	20	90.1%	13
Georgia	29,752	30,914	37	27,904	35	90.3%	10
Hawaii	32,181	34,489	20	30,151	21	87.4%	45
Idaho	27,065	28,478	43	25,552	43	89.7%	18
Illinois	34,356	36,264	14	32,415	13	89.4%	27
Indiana	30,145	31,173	34	27,768	37	89.1%	33
Iowa	30,575	31,670	31	28,397	30	89.7%	22
Kansas	30,827	32,866	24	29,451	23	89.6%	23
Kentucky	27,736	28,272	45	25,333	45	89.6%	24
Louisiana	27,635	24,664	51	21,491	51	87.1%	48
Maine	30,619	30,808	38	26,848	41	87.1%	47
Maryland	39,226	41,972	5	37,696	5	89.8%	16
Massachusetts	41,863	43,501	4	39,031	3	89.7%	19
Michigan	31,982	32,804	25	29,310	26	89.3%	29
MINNESOTA	35,889	37,290	11	33,202	10	89.0%	34
Mississippi	24,667	25,051	50	22,476	50	89.7%	20
Missouri	30,579	31,231	33	28,234	32	90.4%	9
Montana	26,853	29,015	42	26,102	42	90.0%	14
Nebraska	31,325	32,923	23	29,177	28	88.6%	38
Nevada	33,431	35,744	15	31,995	15	89.5%	25
New Hampshire	37,055	37,768	7	34,462	6	91.2%	4
New Jersey	41,398	43,831	3	38,941	4	88.8%	36
New Mexico	26,195	27,889	46	24,738	46	88.7%	37
New York	38,122	39,967	6	34,215	7	85.6%	51
North Carolina	29,250	31,041	35	27,892	36	89.9%	15
North Dakota	31,318	31,357	32	28,014	34	89.3%	30
Ohio	31,347	31,860	30	28,223	33	88.6%	40
Oklahoma	28,086	29,948	40	27,105	38	90.5%	8
Oregon	30,001	32,289	29	29,237	27	90.5%	7
Pennsylvania	33,381	34,937	19	31,227	17	89.4%	28
Rhode Island	33,753	35,324	18	31,133	18	88.1%	43
South Carolina	27,172	28,285	44	25,506	44	90.2%	12
South Dakota	30,852	32,523	27	29,808	22	91.7%	1
Tennessee	30,045	30,969	36	28,284	31	91.3%	2
Texas	30,246	32,460	28	29,445	24	90.7%	6
Utah	26,254	27,321	47	24,388	47	89.3%	31
Vermont	32,791	32,717	26	28,580	29	87.4%	46
Virginia	35,377	37,503	9	33,846	9	90.3%	11
Washington	35,281	35,479	17	31,828	16	89.7%	21
West Virginia	25,905	26,419	49	23,359	49	88.4%	41
Wisconsin	32,186	33,278	22	29,406	25	88.4%	42
Wyoming	34,342	37,305	10	32,054	14	85.9%	50
U.S. Average	32,937	34,471		30,773		89.3%	
Minnesota History							
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 ('01 not done)	33,320		9	29,647	11	89.0%	45
2004 ('03 not done)	34,031		9	32,078	10	89.4%	36

**Total Tax Collections- State and Local
FY2005**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$2,569.44	51	\$92.05	48
Alaska	4,443.30	7	132.71	6
Arizona	3,079.30	35	111.49	24
Arkansas	2,901.58	45	113.59	22
California	4,055.33	13	115.96	17
Colorado	3,362.61	28	95.27	47
Connecticut	5,398.01	3	118.93	12
Delaware	3,893.58	15	111.27	26
D.C.	7,382.96	1	146.77	3
Florida	3,369.16	27	105.70	39
Georgia	3,009.69	39	103.64	41
Hawaii	4,338.21	8	134.14	4
Idaho	2,926.15	43	109.81	29
Illinois	3,849.34	17	111.04	27
Indiana	3,405.20	26	113.63	21
Iowa	3,272.56	31	106.14	37
Kansas	3,415.18	25	109.65	30
Kentucky	2,938.64	41	109.49	31
Louisiana	3,173.05	32	117.18	15
Maine	3,959.66	14	132.77	5
Maryland	4,275.63	9	108.00	33
Massachusetts	4,469.97	6	107.37	35
Michigan	3,494.28	24	110.15	28
MINNESOTA	4,087.71	12	113.54	23
Mississippi	2,575.45	50	107.85	34
Missouri	2,996.75	40	100.16	45
Montana	2,912.80	44	106.07	38
Nebraska	3,746.09	19	117.91	14
Nevada	3,748.94	18	113.82	20
New Hampshire	3,305.57	30	91.01	50
New Jersey	4,889.88	5	116.96	16
New Mexico	3,151.29	33	119.49	11
New York	5,752.19	2	149.89	2
North Carolina	3,148.72	34	108.10	32
North Dakota	3,342.85	29	114.87	19
Ohio	3,636.64	23	118.40	13
Oklahoma	2,842.74	46	100.77	43
Oregon	3,052.32	37	100.34	44
Pennsylvania	3,709.63	20	111.27	25
Rhode Island	4,191.24	10	122.77	8
South Carolina	2,778.63	47	103.82	40
South Dakota	2,715.02	48	87.11	51
Tennessee	2,685.33	49	91.53	49
Texas	3,015.19	38	100.01	46
Utah	2,932.93	42	115.20	18
Vermont	4,136.91	11	131.61	7
Virginia	3,656.53	21	103.57	42
Washington	3,651.37	22	106.67	36
West Virginia	3,059.81	36	122.68	9
Wisconsin	3,872.09	16	121.11	10
Wyoming	5,251.30	4	150.78	1
U.S. Average	\$3,697.67		\$112.83	
Minnesota History				
1998	3,489.74	6	127.69	6
1999	3,598.80	6	123.26	5
2000	3,694.43	6	123.58	8
2002 (2001 not avail.)	3,672.92	6	112.00	10
2004 (2003 not avail.)	3,810.80	10	112.71	16

**Property Tax Collections- State and Local*
FY2005**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$394.06	51	\$14.12	51
Alaska	1,345.35	13	40.18	14
Arizona	861.09	36	31.18	28
Arkansas	422.33	50	16.53	49
California	942.03	33	26.94	39
Colorado	1,059.42	24	30.02	33
Connecticut	2,044.06	2	45.03	8
Delaware	577.19	44	16.50	50
D.C.	1,950.91	4	38.78	16
Florida	1,147.51	18	36.00	21
Georgia	899.48	34	30.98	29
Hawaii	642.62	43	19.87	46
Idaho	807.24	38	30.29	31
Illinois	1,464.12	11	42.24	11
Indiana	1,219.11	16	40.68	12
Iowa	1,113.55	20	36.12	19
Kansas	1,124.53	19	36.10	20
Kentucky	538.48	47	20.06	44
Louisiana	538.99	46	19.90	45
Maine	1,632.48	9	54.74	2
Maryland	1,000.85	28	25.28	41
Massachusetts	1,607.42	10	38.61	17
Michigan	1,278.99	15	40.32	13
MINNESOTA	1,024.21	27	28.45	35
Mississippi	676.45	41	28.33	36
Missouri	809.89	37	27.07	38
Montana	1,067.09	23	38.86	15
Nebraska	1,195.47	17	37.63	18
Nevada	962.06	31	29.21	34
New Hampshire	2,028.07	3	55.84	1
New Jersey	2,205.71	1	52.76	4
New Mexico	448.12	49	16.99	48
New York	1,767.99	5	46.07	7
North Carolina	743.69	39	25.53	40
North Dakota	976.85	30	33.57	23
Ohio	1,043.88	26	33.99	22
Oklahoma	485.02	48	17.19	47
Oregon	979.14	29	32.19	26
Pennsylvania	1,079.42	22	32.38	25
Rhode Island	1,694.72	8	49.64	6
South Carolina	880.36	35	32.89	24
South Dakota	942.24	32	30.23	32
Tennessee	653.89	42	22.29	42
Texas	1,320.44	14	43.80	10
Utah	719.76	40	28.27	37
Vermont	1,697.26	7	54.00	3
Virginia	1,109.16	21	31.42	27
Washington	1,054.90	25	30.82	30
West Virginia	555.88	45	22.29	43
Wisconsin	1,410.37	12	44.11	9
Wyoming	1,750.62	6	50.27	5
U.S. Average	\$1,132.11		\$34.54	
	Minnesota History			
1998	1,002.54	15	36.68	16
1999	933.60	18	31.98	24
2000	928.05	18	31.04	27
2002 (2001 not avail.)	1,037.76	15	31.65	26
2004 (2003 not avail.)	959.71	28	26.66	37

*Note: see page 6 for explanation of changes in rank for Minnesota.

**Individual Income Tax Collections- State
FY2005**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$557.68	37	\$19.98	35
Alaska	-	-	-	-
Arizona	478.49	39	17.32	39
Arkansas	675.53	29	26.45	20
California	1,189.13	6	34.00	5
Colorado	808.60	17	22.91	30
Connecticut	1,437.84	3	31.68	9
Delaware	1,048.39	9	29.96	13
D.C.	-	-	-	-
Florida	-	-	-	-
Georgia	802.21	19	27.63	15
Hawaii	1,084.98	8	33.55	6
Idaho	727.95	25	27.32	16
Illinois	621.75	34	17.94	38
Indiana	672.43	30	22.44	32
Iowa	760.10	23	24.65	26
Kansas	746.15	24	23.96	27
Kentucky	727.66	26	27.11	18
Louisiana	530.85	38	19.60	36
Maine	985.61	12	33.05	8
Maryland	1,012.86	10	25.58	22
Massachusetts	1,506.25	1	36.18	3
Michigan	604.79	35	19.07	37
MINNESOTA	1,236.88	5	34.36	4
Mississippi	403.67	40	16.90	40
Missouri	692.44	28	23.14	29
Montana	763.20	22	27.79	14
Nebraska	792.81	20	24.95	24
Nevada	-	-	-	-
New Hampshire	51.79	42	1.43	42
New Jersey	944.98	14	22.60	31
New Mexico	563.88	36	21.38	33
New York	1,454.78	2	37.91	2
North Carolina	971.76	13	33.36	7
North Dakota	381.35	41	13.10	41
Ohio	822.48	16	26.78	19
Oklahoma	696.67	27	24.70	25
Oregon	1,291.33	4	42.45	1
Pennsylvania	667.10	31	20.01	34
Rhode Island	929.64	15	27.23	17
South Carolina	633.75	33	23.68	28
South Dakota	-	-	-	-
Tennessee	26.08	43	0.89	43
Texas	-	-	-	-
Utah	773.67	21	30.39	12
Vermont	804.10	18	25.58	23
Virginia	1,104.18	7	31.27	10
Washington	-	-	-	-
West Virginia	646.05	32	25.90	21
Wisconsin	988.68	11	30.92	11
Wyoming	-	-	-	-
U.S. Average	\$742.83		\$22.67	
43-State Avg.	\$900.55		\$27.29	
	Minnesota History			
1998	1,005.25	6	36.78	5
1999	1,111.02	4	38.05	3
2000	1,127.73	8	37.72	8
2002 (2001 not avail.)	1,187.89	6	37.52	5
2004 (2003 not avail.)	1,061.76	3	29.49	3

**Individual Income Tax Collections- State & Local
FY 2005**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	581.47	37	20.83	36
Alaska	-	-	-	-
Arizona	478.49	40	17.32	40
Arkansas	675.53	32	26.45	23
California	1,189.13	8	34.00	8
Colorado	808.60	20	22.91	33
Connecticut	1,437.84	5	31.68	13
Delaware	1,107.53	10	31.65	14
D.C.	1,972.24	1	39.21	4
Florida	-	-	-	-
Georgia	802.21	22	27.63	20
Hawaii	1,084.98	12	33.55	10
Idaho	727.95	30	27.32	21
Illinois	621.75	36	17.94	39
Indiana	767.89	26	25.62	25
Iowa	779.93	24	25.30	27
Kansas	746.15	28	23.96	31
Kentucky	908.84	19	33.86	9
Louisiana	530.85	39	19.60	38
Maine	985.61	14	33.05	12
Maryland	1,637.58	3	41.37	3
Massachusetts	1,506.25	4	36.18	6
Michigan	649.96	33	20.49	37
MINNESOTA	1,236.88	7	34.36	7
Mississippi	403.67	41	16.90	41
Missouri	744.86	29	24.90	29
Montana	763.20	27	27.79	18
Nebraska	792.81	23	24.95	28
Nevada	-	-	-	-
New Hampshire	51.79	43	1.43	43
New Jersey	944.98	16	22.60	34
New Mexico	563.88	38	21.38	35
New York	1,803.90	2	47.01	1
North Carolina	971.76	15	33.36	11
North Dakota	381.35	42	13.10	42
Ohio	1,140.23	9	37.12	5
Oklahoma	696.67	31	24.70	30
Oregon	1,327.11	6	43.63	2
Pennsylvania	923.93	18	27.71	19
Rhode Island	929.64	17	27.23	22
South Carolina	633.75	35	23.68	32
South Dakota	-	-	-	-
Tennessee	26.08	44	0.89	44
Texas	-	-	-	-
Utah	773.67	25	30.39	17
Vermont	804.10	21	25.58	26
Virginia	1,104.18	11	31.27	15
Washington	-	-	-	-
West Virginia	646.05	34	25.90	24
Wisconsin	988.68	13	30.92	16
Wyoming	-	-	-	-
U.S. Average	\$812.56		\$24.79	
44-State Avg.	\$982.75		\$29.74	
Minnesota History				
1998	1,028.18	5	39.15	6
1999	1,005.25	8	36.78	9
2000	1,111.02	6	38.05	6
2002 (2001 not avail.)	1,127.73	6	37.76	5
2004 (2003 not avail.)	1,061.76	5	29.49	7

**Corporate Net Income Tax Collections- State
FY2005**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$87.35	36	\$3.13	33
Alaska	887.59	1	26.51	1
Arizona	117.90	21	4.27	17
Arkansas	99.91	31	3.91	21
California	239.81	6	6.86	5
Colorado	67.73	41	1.92	44
Connecticut	164.25	11	3.62	27
Delaware	295.66	3	8.45	4
D.C.	-	-	-	-
Florida	100.47	29	3.15	32
Georgia	78.00	39	2.69	39
Hawaii	97.48	33	3.01	35
Idaho	98.35	32	3.69	25
Illinois	171.01	10	4.93	11
Indiana	131.63	18	4.39	15
Iowa	62.88	43	2.04	42
Kansas	90.29	35	2.90	37
Kentucky	114.68	23	4.27	16
Louisiana	78.13	38	2.89	38
Maine	103.07	28	3.46	30
Maryland	144.38	13	3.65	26
Massachusetts	207.17	7	4.98	10
Michigan	188.82	8	5.95	7
MINNESOTA	182.16	9	5.06	8
Mississippi	97.38	34	4.08	20
Missouri	37.64	46	1.26	46
Montana	105.07	27	3.83	22
Nebraska	112.83	24	3.55	28
Nevada	-	-	-	-
New Hampshire	364.62	2	10.04	3
New Jersey	255.61	4	6.11	6
New Mexico	125.89	19	4.77	12
New York	144.17	14	3.76	24
North Carolina	146.67	12	5.04	9
North Dakota	119.50	20	4.11	19
Ohio	115.73	22	3.77	23
Oklahoma	47.66	45	1.69	45
Oregon	100.40	30	3.30	31
Pennsylvania	137.30	16	4.12	18
Rhode Island	105.56	26	3.09	34
South Carolina	58.14	44	2.17	41
South Dakota	63.42	42	2.03	43
Tennessee	135.26	17	4.61	13
Texas	-	-	-	-
Utah	75.83	40	2.98	36
Vermont	110.80	25	3.53	29
Virginia	80.11	37	2.27	40
Washington	-	-	-	-
West Virginia	255.36	5	10.24	2
Wisconsin	141.60	15	4.43	14
Wyoming	-	-	-	-
U.S. Average	\$130.49		\$3.98	
46-State Avg.	\$146.68		\$4.46	
Minnesota History				
1998	159.40	10	5.83	10
1999	163.14	10	5.59	11
2000	163.32	8	5.46	11
2002 (2001 not avail.)	147.23	10	4.65	13
2004 (2003 not avail.)	104.14	12	2.89	13

**General Sales Tax Collections- State
FY2005**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$447.02	43	\$16.02	39
Alaska	-	-	-	-
Arizona	874.86	10	31.68	8
Arkansas	927.15	8	36.30	5
California	828.87	12	23.70	20
Colorado	429.54	44	12.17	44
Connecticut	933.45	7	20.57	30
Delaware	-	-	-	-
D.C.	-	-	-	-
Florida	1,072.49	4	33.65	7
Georgia	581.45	34	20.02	31
Hawaii	1,678.03	1	51.89	1
Idaho	789.50	18	29.63	10
Illinois	563.67	37	16.26	38
Indiana	798.12	17	26.63	14
Iowa	580.59	35	18.83	33
Kansas	724.42	22	23.26	24
Kentucky	621.91	31	23.17	25
Louisiana	634.84	30	23.44	22
Maine	709.17	25	23.78	19
Maryland	517.03	40	13.06	43
Massachusetts	604.81	32	14.53	42
Michigan	799.35	16	25.20	17
MINNESOTA	819.96	13	22.78	28
Mississippi	889.80	9	37.26	3
Missouri	523.73	39	17.51	36
Montana	-	-	-	-
Nebraska	862.66	11	27.15	12
Nevada	1,208.30	3	36.69	4
New Hampshire	-	-	-	-
New Jersey	752.85	20	18.01	35
New Mexico	808.21	14	30.65	9
New York	569.67	36	14.84	41
North Carolina	530.65	38	18.22	34
North Dakota	646.41	29	22.21	29
Ohio	714.38	23	23.26	23
Oklahoma	468.70	42	16.61	37
Oregon	-	-	-	-
Pennsylvania	650.11	28	19.50	32
Rhode Island	786.24	19	23.03	26
South Carolina	683.62	27	25.54	16
South Dakota	802.46	15	25.75	15
Tennessee	1,027.24	5	35.01	6
Texas	713.36	24	23.66	21
Utah	686.81	26	26.98	13
Vermont	499.38	41	15.89	40
Virginia	408.99	45	11.58	45
Washington	1,453.82	2	42.47	2
West Virginia	603.80	33	24.21	18
Wisconsin	730.77	21	22.86	27
Wyoming	1,026.46	6	29.47	11
U.S. Average	\$718.05		\$21.91	
45-State Avg.	\$737.88		\$22.52	
Minnesota History				
1998	686.48	11	25.12	20
1999	712.82	11	24.41	22
2000	757.03	10	25.35	19
2002 (2001 not avail.)	758.43	11	23.95	19
2004 (2003 not avail.)	729.78	11	20.27	23

General Sales Tax Collections- State and Local FY2005

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$776.84	32	\$27.83	24
Alaska	237.26	47	7.09	47
Arizona	1,180.29	9	42.74	6
Arkansas	1,198.88	8	46.93	3
California	1,039.29	14	29.72	15
Colorado	941.60	16	26.68	26
Connecticut	933.45	17	20.57	39
Delaware	-	-	-	-
D.C.	1,455.05	3	28.93	20
Florida	1,130.04	10	35.45	11
Georgia	839.16	23	28.90	21
Hawaii	1,678.03	2	51.89	1
Idaho	789.50	29	29.63	16
Illinois	655.00	40	18.90	41
Indiana	798.12	28	26.63	28
Iowa	728.25	35	23.62	35
Kansas	916.91	18	29.44	17
Kentucky	624.35	41	23.26	36
Louisiana	1,259.66	7	46.52	4
Maine	709.17	38	23.78	34
Maryland	517.03	45	13.06	46
Massachusetts	604.81	42	14.53	45
Michigan	799.35	27	25.20	30
MINNESOTA	832.78	25	23.13	37
Mississippi	890.14	19	37.28	10
Missouri	838.17	24	28.02	23
Montana	-	-	-	-
Nebraska	1,005.71	15	31.66	14
Nevada	1,269.32	6	38.54	8
New Hampshire	-	-	-	-
New Jersey	752.85	34	18.01	42
New Mexico	1,119.08	11	42.43	7
New York	1,092.42	12	28.47	22
North Carolina	719.76	36	24.71	31
North Dakota	754.70	33	25.93	29
Ohio	841.25	22	27.39	25
Oklahoma	826.76	26	29.31	18
Oregon	-	-	-	-
Pennsylvania	665.67	39	19.97	40
Rhode Island	786.24	30	23.03	38
South Carolina	713.67	37	26.66	27
South Dakota	1,075.76	13	34.52	12
Tennessee	1,270.95	5	43.32	5
Texas	883.10	20	29.29	19
Utah	876.12	21	34.41	13
Vermont	506.49	46	16.11	43
Virginia	535.00	44	15.15	44
Washington	1,691.92	1	49.43	2
West Virginia	603.80	43	24.21	33
Wisconsin	777.89	31	24.33	32
Wyoming	1,340.91	4	38.50	9
U.S. Average	\$886.84		\$27.06	
46-State Avg. (+DC)	\$907.41		\$27.67	
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
2004 (2003 not avail.)	737.75	23	20.49	34

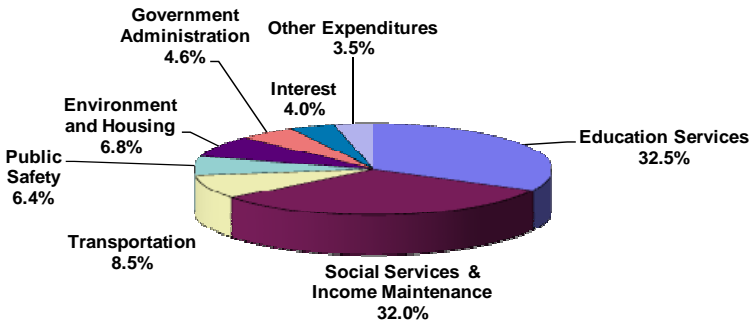
**Excise Tax Collections- State
FY2005**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$429.92	13	\$15.40	6
Alaska	299.73	33	8.95	37
Arizona	250.45	42	9.07	35
Arkansas	318.62	29	12.47	18
California	213.14	48	6.09	50
Colorado	226.10	47	6.41	47
Connecticut	531.45	5	11.71	21
Delaware	471.96	12	13.49	14
D.C.	-	-	-	-
Florida	361.89	22	11.35	25
Georgia	181.44	50	6.25	49
Hawaii	480.66	9	14.86	7
Idaho	260.83	38	9.79	32
Illinois	482.56	8	13.92	12
Indiana	350.16	23	11.68	22
Iowa	305.41	32	9.91	31
Kansas	286.85	35	9.21	34
Kentucky	397.07	18	14.79	9
Louisiana	382.59	20	14.13	11
Maine	324.18	26	10.87	26
Maryland	427.96	14	10.81	27
Massachusetts	293.99	34	7.06	44
Michigan	342.54	25	10.80	28
MINNESOTA	475.41	10	13.21	16
Mississippi	321.62	27	13.47	15
Missouri	269.51	36	9.01	36
Montana	486.93	7	17.73	4
Nebraska	259.60	39	8.17	43
Nevada	697.27	2	21.17	3
New Hampshire	539.57	4	14.86	8
New Jersey	415.92	16	9.95	29
New Mexico	318.76	28	12.09	19
New York	267.05	37	6.96	45
North Carolina	347.48	24	11.93	20
North Dakota	472.01	11	16.22	5
Ohio	257.34	40	8.38	42
Oklahoma	236.70	44	8.39	41
Oregon	192.18	49	6.32	48
Pennsylvania	416.14	15	12.48	17
Rhode Island	497.35	6	14.57	10
South Carolina	230.69	46	8.62	40
South Dakota	364.08	21	11.68	23
Tennessee	256.82	41	8.75	39
Texas	414.09	17	13.74	13
Utah	248.63	43	9.77	33
Vermont	750.82	1	23.89	1
Virginia	315.32	31	8.93	38
Washington	396.54	19	11.58	24
West Virginia	583.63	3	23.40	2
Wisconsin	316.82	30	9.91	30
Wyoming	234.66	45	6.74	46
U.S. Average	\$332.29		\$10.14	
50-State Avg.	\$332.95		\$10.17	
Minnesota History				
1998	336.99	10	12.33	14
1999	395.80	7	13.56	14
2000	417.07	8	13.95	13
2002 (2001 not avail.)	420.76	8	13.29	14
2004 (2003 not avail.)	395.16	11	10.98	17

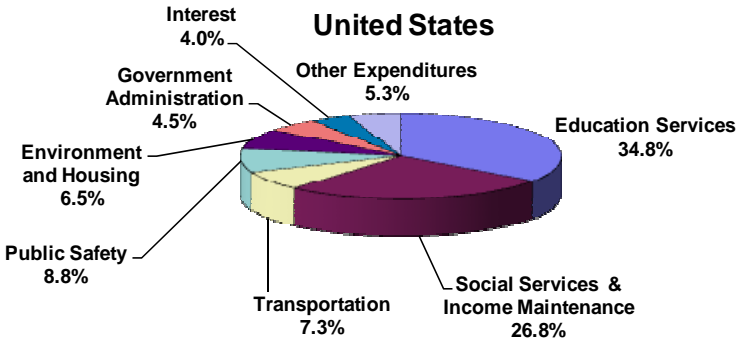
Motor Vehicle License Tax Collections- State FY2005

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$42.02	41	\$1.51	36
Alaska	79.80	13	2.38	14
Arizona	28.64	48	1.04	47
Arkansas	45.03	38	1.76	29
California	69.11	16	1.98	20
Colorado	43.86	40	1.24	41
Connecticut	58.72	25	1.29	40
Delaware	41.75	42	1.19	42
D.C.	-	-	-	-
Florida	67.35	17	2.11	17
Georgia	31.22	46	1.08	46
Hawaii	78.33	15	2.42	13
Idaho	79.53	14	2.98	8
Illinois	109.70	5	3.16	5
Indiana	28.30	49	0.94	49
Iowa	128.94	3	4.18	3
Kansas	60.22	23	1.93	23
Kentucky	46.74	35	1.74	30
Louisiana	24.73	50	0.91	50
Maine	63.83	21	2.14	16
Maryland	85.67	10	2.16	15
Massachusetts	49.26	32	1.18	43
Michigan	89.41	9	2.82	11
MINNESOTA	101.65	6	2.82	10
Mississippi	38.90	43	1.63	32
Missouri	45.55	37	1.52	35
Montana	151.64	2	5.52	2
Nebraska	50.73	30	1.60	33
Nevada	64.08	20	1.95	22
New Hampshire	66.99	18	1.84	26
New Jersey	48.60	34	1.16	44
New Mexico	82.31	11	3.12	7
New York	38.26	45	1.00	48
North Carolina	53.54	29	1.84	27
North Dakota	80.21	12	2.76	12
Ohio	62.42	22	2.03	18
Oklahoma	157.54	1	5.58	1
Oregon	115.37	4	3.79	4
Pennsylvania	66.42	19	1.99	19
Rhode Island	50.08	31	1.47	38
South Carolina	30.82	47	1.15	45
South Dakota	56.56	26	1.81	28
Tennessee	43.95	39	1.50	37
Texas	55.94	28	1.86	25
Utah	38.89	44	1.53	34
Vermont	99.25	7	3.16	6
Virginia	45.82	36	1.30	39
Washington	56.45	27	1.65	31
West Virginia	49.21	33	1.97	21
Wisconsin	59.52	24	1.86	24
Wyoming	98.70	8	2.83	9
U.S. Average	\$61.45		\$1.88	
50-State Avg.	\$61.57		\$1.88	
Minnesota History				
1998	115.70	2	4.23	3
1999	123.91	2	4.24	3
2000	130.61	2	4.37	3
2002 (2001 not avail.)	99.69	5	3.15	6
2004 (2003 not avail.)	96.26	6	2.67	9

FY 2005 State and Local Expenditures Minnesota



United States



FY2005 State and Local Direct General Expenditures (in thousands)

MINNESOTA

Education Services	\$12,347,773
Social Services & Income Maintenance	\$12,148,467
Transportation	\$3,226,572
Public Safety	\$2,434,661
Environment and Housing	\$2,975,426
Government Administration	\$2,001,899
Interest	\$1,528,936
Other Expenditures	\$1,345,037
Minnesota Total	\$38,008,771

ALL STATES

Education Services	\$699,246,559
Social Services & Income Maintenance	\$537,983,019
Transportation	\$147,628,944
Public Safety	\$177,523,694
Environment and Housing	\$153,450,648
Government Administration	\$106,600,527
Interest	\$80,979,644
Other Expenditures	\$106,230,913
All States Total	\$2,009,643,948

Direct General Expenditures- State and Local FY2005

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$6,382.45	27	\$228.66	15
Alaska	13,261.08	1	396.07	1
Arizona	5,531.45	50	200.28	33
Arkansas	5,585.73	48	218.67	20
California	7,626.10	7	218.06	21
Colorado	6,216.93	31	176.15	47
Connecticut	7,487.59	11	164.96	51
Delaware	8,105.08	5	231.63	13
D.C.	12,446.21	2	247.43	6
Florida	6,339.26	28	198.87	34
Georgia	5,551.66	49	191.18	38
Hawaii	7,326.84	13	226.56	16
Idaho	5,640.41	45	211.66	25
Illinois	6,443.84	26	185.89	43
Indiana	6,095.90	38	203.41	32
Iowa	6,560.86	23	212.79	24
Kansas	6,111.71	37	196.22	36
Kentucky	5,618.18	47	209.32	27
Louisiana	6,329.22	29	233.74	12
Maine	7,215.83	15	241.95	9
Maryland	6,557.63	24	165.64	49
Massachusetts	7,730.83	6	185.70	44
Michigan	6,643.79	21	209.44	26
MINNESOTA	7,413.83	12	205.93	31
Mississippi	6,135.99	35	256.95	4
Missouri	5,625.33	46	188.02	41
Montana	6,147.77	34	223.86	17
Nebraska	6,236.14	30	196.29	35
Nevada	6,190.51	32	187.95	42
New Hampshire	5,994.62	40	165.05	50
New Jersey	7,582.50	9	181.37	46
New Mexico	7,317.16	14	277.46	3
New York	9,532.21	4	248.38	5
North Carolina	6,064.76	39	208.21	29
North Dakota	6,853.78	18	235.53	11
Ohio	6,793.88	20	221.20	18
Oklahoma	5,384.92	51	190.88	39
Oregon	6,520.24	25	214.34	22
Pennsylvania	6,956.90	17	208.68	28
Rhode Island	7,492.03	10	219.45	19
South Carolina	6,593.36	22	246.35	7
South Dakota	5,737.60	42	184.09	45
Tennessee	5,690.77	44	193.98	37
Texas	5,728.07	43	190.00	40
Utah	5,831.19	41	229.04	14
Vermont	7,597.55	8	241.71	10
Virginia	6,161.02	33	174.50	48
Washington	7,050.35	16	205.97	30
West Virginia	6,123.79	36	245.53	8
Wisconsin	6,824.56	19	213.46	23
Wyoming	9,979.04	3	286.53	2
U.S. Average	\$6,777.73		\$206.81	
Minnesota History				
1998	5,718.36	5	209.23	17
1999	5,896.17	7	201.95	23
2000	6,335.91	5	211.94	19
2002 (2001 not avail.)	6,951.85	6	211.99	22
2004 (2003 not avail.)	7,188.04	8	212.59	28

Elementary and Secondary Education - State and Local FY2005

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$1,276.36	44	\$45.73	30
Alaska	2,607.54	1	77.88	1
Arizona	1,166.07	51	42.22	42
Arkansas	1,385.40	32	54.24	9
California	1,708.23	12	48.84	23
Colorado	1,483.21	27	42.02	45
Connecticut	1,937.00	6	42.67	40
Delaware	1,725.16	9	49.30	21
D.C.	2,121.41	4	42.17	44
Florida	1,312.13	42	41.16	48
Georgia	1,552.60	23	53.47	12
Hawaii	1,357.29	35	41.97	46
Idaho	1,244.88	46	46.72	28
Illinois	1,554.88	22	44.85	35
Indiana	1,538.36	25	51.33	15
Iowa	1,476.22	29	47.88	26
Kansas	1,384.19	33	44.44	36
Kentucky	1,187.39	49	44.24	37
Louisiana	1,302.78	43	48.11	25
Maine	1,558.47	21	52.26	14
Maryland	1,603.03	18	40.49	50
Massachusetts	1,710.86	11	41.10	49
Michigan	1,836.20	8	57.88	5
MINNESOTA	1,634.86	15	45.41	31
Mississippi	1,218.92	48	51.04	16
Missouri	1,352.89	36	45.22	32
Montana	1,336.27	39	48.66	24
Nebraska	1,480.58	28	46.60	29
Nevada	1,364.52	34	41.43	47
New Hampshire	1,632.47	16	44.95	34
New Jersey	2,408.78	2	57.62	6
New Mexico	1,540.57	24	58.42	3
New York	2,195.22	3	57.20	7
North Carolina	1,237.73	47	42.49	41
North Dakota	1,442.20	31	49.56	20
Ohio	1,665.52	14	54.23	10
Oklahoma	1,329.32	40	47.12	27
Oregon	1,345.77	38	44.24	38
Pennsylvania	1,674.39	13	50.22	18
Rhode Island	1,713.25	10	50.18	19
South Carolina	1,502.92	26	56.15	8
South Dakota	1,314.66	41	42.18	43
Tennessee	1,174.43	50	40.03	51
Texas	1,578.88	20	52.37	13
Utah	1,250.26	45	49.11	22
Vermont	1,934.02	7	61.53	2
Virginia	1,593.63	19	45.14	33
Washington	1,467.30	30	42.87	39
West Virginia	1,346.95	37	54.01	11
Wisconsin	1,621.13	17	50.71	17
Wyoming	2,023.67	5	58.11	4
U.S. Average	1,597.00		48.73	
Minnesota History				
1998	1,337.06	7	48.92	18
1999	1,431.25	8	49.02	18
2000	1,456.33	8	48.72	21
2002 (2001 not avail.)	1,546.29	10	47.15	27
2004 (2003 not avail.)	1,620.32	13	47.92	28

Higher Education - State and Local FY2005

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$767.53	14	\$27.50	8
Alaska	823.95	10	24.61	17
Arizona	579.25	35	20.97	28
Arkansas	614.64	28	24.06	19
California	643.69	25	18.41	31
Colorado	625.59	26	17.73	33
Connecticut	558.50	36	12.30	49
Delaware	927.38	4	26.50	11
D.C.	174.44	51	3.47	51
Florida	403.29	50	12.65	48
Georgia	485.69	46	16.73	39
Hawaii	691.46	20	21.38	26
Idaho	600.36	32	22.53	24
Illinois	587.99	34	16.96	37
Indiana	676.81	21	22.58	23
Iowa	854.36	7	27.71	7
Kansas	830.73	9	26.67	10
Kentucky	614.88	27	22.91	21
Louisiana	527.40	40	19.48	29
Maine	507.58	42	17.02	36
Maryland	691.90	19	17.48	35
Massachusetts	493.62	44	11.86	50
Michigan	781.24	13	24.63	16
MINNESOTA	608.14	30	16.89	38
Mississippi	695.60	18	29.13	6
Missouri	499.74	43	16.70	40
Montana	656.80	22	23.92	20
Nebraska	784.26	12	24.68	14
Nevada	439.69	49	13.35	45
New Hampshire	515.29	41	14.19	43
New Jersey	549.60	37	13.15	46
New Mexico	885.24	5	33.57	3
New York	488.17	45	12.72	47
North Carolina	853.54	8	29.30	5
North Dakota	998.92	1	34.33	2
Ohio	587.99	33	19.14	30
Oklahoma	707.01	17	25.06	12
Oregon	750.30	15	24.66	15
Pennsylvania	527.71	39	15.83	41
Rhode Island	480.69	47	14.08	44
South Carolina	612.72	29	22.89	22
South Dakota	547.02	38	17.55	34
Tennessee	459.29	48	15.66	42
Texas	652.25	23	21.64	25
Utah	876.72	6	34.44	1
Vermont	941.36	2	29.95	4
Virginia	644.72	24	18.26	32
Washington	719.45	16	21.02	27
West Virginia	605.53	31	24.28	18
Wisconsin	791.63	11	24.76	13
Wyoming	932.78	3	26.78	9
U.S. Average	\$614.72		\$18.76	
	Minnesota History			
1998	488.41	20	17.87	29
1999	511.90	20	17.53	31
2000	531.28	23	17.77	32
2002 (2001 not avail.)	586.41	24	17.88	35
2004 (2003 not avail.)	590.47	30	17.46	37

**Total Education - State and Local
FY2005**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$2,171.59	35	\$77.80	17
Alaska	3,560.24	1	106.33	1
Arizona	1,827.35	49	66.16	36
Arkansas	2,130.93	39	83.42	11
California	2,451.48	14	70.10	34
Colorado	2,172.51	34	61.55	43
Connecticut	2,598.65	8	57.25	48
Delaware	2,845.97	5	81.33	12
D.C.	2,295.85	26	45.64	51
Florida	1,803.37	50	56.58	49
Georgia	2,180.76	32	75.10	21
Hawaii	2,080.03	41	64.32	41
Idaho	1,939.49	47	72.78	31
Illinois	2,245.69	28	64.78	40
Indiana	2,332.55	22	77.83	16
Iowa	2,447.84	15	79.39	13
Kansas	2,285.28	27	73.37	26
Kentucky	1,977.00	44	73.66	24
Louisiana	1,992.61	43	73.59	25
Maine	2,173.90	33	72.89	29
Maryland	2,424.03	17	61.23	44
Massachusetts	2,501.95	11	60.10	46
Michigan	2,688.98	7	84.77	9
MINNESOTA	2,379.07	19	66.08	37
Mississippi	2,014.92	42	84.38	10
Missouri	1,945.45	46	65.03	39
Montana	2,117.25	40	77.10	18
Nebraska	2,352.36	20	74.04	22
Nevada	1,859.36	48	56.45	50
New Hampshire	2,214.64	30	60.98	45
New Jersey	3,053.72	4	73.04	27
New Mexico	2,533.48	9	96.07	3
New York	2,787.82	6	72.64	32
North Carolina	2,148.63	37	73.76	23
North Dakota	2,520.91	10	86.63	7
Ohio	2,398.16	18	78.08	15
Oklahoma	2,132.60	38	75.60	20
Oregon	2,165.52	36	71.19	33
Pennsylvania	2,433.90	16	73.01	28
Rhode Island	2,486.67	13	72.84	30
South Carolina	2,298.77	25	85.89	8
South Dakota	1,961.08	45	62.92	42
Tennessee	1,727.09	51	58.87	47
Texas	2,303.58	24	76.41	19
Utah	2,217.50	29	87.10	6
Vermont	3,060.44	3	97.37	2
Virginia	2,324.71	23	65.84	38
Washington	2,338.10	21	68.30	35
West Virginia	2,185.44	31	87.62	5
Wisconsin	2,496.72	12	78.09	14
Wyoming	3,137.05	2	90.07	4
U.S. Average	\$2,324.99		\$70.94	
Minnesota History				
1998	1,914.09	9	70.04	23
1999	2,042.50	9	69.96	25
2000	2,090.48	9	69.93	26
2002 (2001 not avail.)	2,242.06	11	68.37	29
2004 (2003 not avail.)	2,344.62	15	69.34	36

**Public Welfare - State and Local
FY2005**

**Per \$1,000
of Income**

Per Capita

State	Amount	Rank	Amount	Rank
Alabama	\$1,104.37	28	\$39.57	19
Alaska	2,079.59	3	62.11	2
Arizona	993.04	41	35.96	29
Arkansas	1,190.45	22	46.60	14
California	1,223.25	21	34.98	31
Colorado	693.17	50	19.64	51
Connecticut	1,245.53	18	27.44	46
Delaware	1,333.54	14	38.11	22
D.C.	2,902.42	1	57.70	5
Florida	970.02	43	30.43	43
Georgia	966.15	44	33.27	37
Hawaii	1,130.67	25	34.96	32
Idaho	983.11	42	36.89	25
Illinois	1,029.99	37	29.71	44
Indiana	1,002.89	39	33.47	35
Iowa	1,173.80	23	38.07	23
Kansas	1,005.25	38	32.27	38
Kentucky	1,298.80	15	48.39	13
Louisiana	993.93	40	36.71	26
Maine	1,770.24	6	59.36	3
Maryland	1,066.03	32	26.93	47
Massachusetts	1,676.89	8	40.28	17
Michigan	1,058.40	34	33.37	36
MINNESOTA	1,895.14	5	52.64	9
Mississippi	1,391.56	12	58.27	4
Missouri	1,094.98	29	36.60	27
Montana	860.66	48	31.34	40
Nebraska	1,149.81	24	36.19	28
Nevada	674.71	51	20.49	50
New Hampshire	1,242.50	19	34.21	34
New Jersey	1,048.44	35	25.08	49
New Mexico	1,638.83	10	62.14	1
New York	2,207.41	2	57.52	6
North Carolina	1,112.23	27	38.18	21
North Dakota	1,125.71	26	38.68	20
Ohio	1,334.13	13	43.44	16
Oklahoma	1,062.48	33	37.66	24
Oregon	1,045.98	36	34.38	33
Pennsylvania	1,646.11	9	49.38	12
Rhode Island	1,905.04	4	55.80	8
South Carolina	1,225.06	20	45.77	15
South Dakota	961.36	45	30.85	42
Tennessee	1,453.51	11	49.54	11
Texas	845.56	49	28.05	45
Utah	893.77	46	35.11	30
Vermont	1,768.20	7	56.25	7
Virginia	889.91	47	25.21	48
Washington	1,074.07	31	31.38	39
West Virginia	1,290.04	16	51.72	10
Wisconsin	1,266.79	17	39.62	18
Wyoming	1,081.47	30	31.05	41
U.S. Average	\$1,220.91		\$37.25	
Minnesota History				
1998	1,087.74	4	39.80	8
1999	1,151.87	3	39.45	8
2000	1,213.69	5	40.60	8
2002 (2001 not avail.)	1,487.24	5	45.35	10
2004 (2003 not avail.)	1,747.49	6	51.68	9

Health and Hospitals - State and Local FY2005

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$1,121.46	3	\$40.18	2
Alaska	449.75	30	13.43	36
Arizona	378.04	40	13.69	31
Arkansas	409.74	38	16.04	23
California	717.43	11	20.51	12
Colorado	511.17	23	14.48	30
Connecticut	495.96	25	10.93	43
Delaware	438.35	33	12.53	39
D.C.	1,232.35	2	24.50	7
Florida	505.46	24	15.86	27
Georgia	545.20	19	18.77	19
Hawaii	655.76	12	20.28	14
Idaho	548.82	18	20.59	11
Illinois	417.43	37	12.04	41
Indiana	581.36	16	19.40	18
Iowa	752.27	10	24.40	8
Kansas	370.77	41	11.90	42
Kentucky	394.57	39	14.70	29
Louisiana	853.95	5	31.54	5
Maine	473.92	27	15.89	24
Maryland	332.81	43	8.41	45
Massachusetts	318.90	46	7.66	49
Michigan	624.91	14	19.70	17
MINNESOTA	446.03	31	12.39	40
Mississippi	853.38	6	35.74	4
Missouri	554.28	17	18.53	20
Montana	435.67	34	15.86	26
Nebraska	430.90	35	13.56	33
Nevada	444.10	32	13.48	34
New Hampshire	137.67	51	3.79	51
New Jersey	322.25	45	7.71	48
New Mexico	523.91	21	19.87	16
New York	781.77	9	20.37	13
North Carolina	807.15	7	27.71	6
North Dakota	155.26	50	5.34	50
Ohio	613.02	15	19.96	15
Oklahoma	365.99	42	12.97	38
Oregon	519.05	22	17.06	22
Pennsylvania	456.26	28	13.69	32
Rhode Island	279.17	47	8.18	47
South Carolina	1,033.01	4	38.60	3
South Dakota	270.40	48	8.68	44
Tennessee	652.27	13	22.23	10
Texas	478.80	26	15.88	25
Utah	451.75	29	17.74	21
Vermont	261.76	49	8.33	46
Virginia	540.01	20	15.30	28
Washington	784.95	8	22.93	9
West Virginia	328.78	44	13.18	37
Wisconsin	430.63	36	13.47	35
Wyoming	1,634.29	1	46.93	1
U.S. Average	\$574.16		\$17.52	
Minnesota History*				
1998	377.65	28	13.82	31
1999	361.23	30	12.37	37
2000	371.24	41	12.42	43
2002 (2001 not avail.)	391.06	35	11.93	43
2004 (2003 not avail.)	409.74	35	12.12	41

*The U of M Hospital is private and not counted as public spending for years after 1996.

Highways - State and Local FY2005

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$385.43	36	\$13.81	30
Alaska	1,812.36	1	54.13	1
Arizona	347.78	47	12.59	34
Arkansas	401.80	31	15.73	18
California	340.38	48	9.73	46
Colorado	473.24	18	13.41	31
Connecticut	372.56	40	8.21	49
Delaware	725.41	5	20.73	7
D.C.	122.45	51	2.43	51
Florida	447.72	23	14.05	27
Georgia	208.96	50	7.20	50
Hawaii	366.47	42	11.33	40
Idaho	478.47	17	17.96	15
Illinois	426.47	26	12.30	36
Indiana	365.76	43	12.20	37
Iowa	606.84	9	19.68	9
Kansas	617.19	8	19.82	8
Kentucky	391.43	33	14.58	23
Louisiana	395.94	32	14.62	22
Maine	535.19	15	17.95	16
Maryland	403.87	30	10.20	45
Massachusetts	368.08	41	8.84	47
Michigan	361.66	44	11.40	39
MINNESOTA	553.10	13	15.36	19
Mississippi	449.74	22	18.83	12
Missouri	419.87	27	14.03	28
Montana	691.98	6	25.20	5
Nebraska	583.71	11	18.37	14
Nevada	644.88	7	19.58	10
New Hampshire	410.82	28	11.31	41
New Jersey	361.01	45	8.64	48
New Mexico	504.46	16	19.13	11
New York	455.68	21	11.87	38
North Carolina	409.46	29	14.06	26
North Dakota	822.82	4	28.28	3
Ohio	383.76	37	12.49	35
Oklahoma	374.42	39	13.27	32
Oregon	458.88	20	15.08	20
Pennsylvania	465.51	19	13.96	29
Rhode Island	350.62	46	10.27	44
South Carolina	387.92	35	14.49	24
South Dakota	824.71	3	26.46	4
Tennessee	321.08	49	10.94	43
Texas	432.73	25	14.35	25
Utah	376.52	38	14.79	21
Vermont	583.82	10	18.57	13
Virginia	390.93	34	11.07	42
Washington	439.40	24	12.84	33
West Virginia	573.79	12	23.01	6
Wisconsin	547.15	14	17.11	17
Wyoming	1,025.83	2	29.45	2
U.S. Average	\$417.87		\$12.75	
Minnesota History				
1998	412.44	12	15.09	17
1999	465.35	13	15.94	20
2000	485.52	16	16.24	23
2002 (2001 not avail.)	533.44	16	16.27	23
2004 (2003 not avail.)	566.52	10	16.76	20

**Police - State and Local
FY2005**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$180.89	39	\$6.48	35
Alaska	310.90	7	9.29	8
Arizona	257.45	13	9.32	7
Arkansas	173.41	44	6.79	26
California	345.09	3	9.87	4
Colorado	255.89	14	7.25	20
Connecticut	239.54	19	5.28	49
Delaware	282.32	9	8.07	14
D.C.	711.96	1	14.15	1
Florida	317.18	6	9.95	2
Georgia	189.11	37	6.51	33
Hawaii	210.44	28	6.51	34
Idaho	182.42	38	6.85	24
Illinois	280.52	10	8.09	13
Indiana	167.89	46	5.60	43
Iowa	179.83	40	5.83	41
Kansas	211.89	26	6.80	25
Kentucky	144.72	50	5.39	46
Louisiana	235.15	20	8.68	9
Maine	163.96	47	5.50	44
Maryland	267.37	12	6.75	27
Massachusetts	244.23	18	5.87	40
Michigan	224.74	23	7.08	21
MINNESOTA	231.33	21	6.43	36
Mississippi	177.09	41	7.42	19
Missouri	199.89	30	6.68	29
Montana	193.53	35	7.05	22
Nebraska	169.85	45	5.35	47
Nevada	324.72	5	9.86	5
New Hampshire	193.56	34	5.33	48
New Jersey	325.73	4	7.79	16
New Mexico	246.52	16	9.35	6
New York	381.70	2	9.95	3
North Carolina	193.63	33	6.65	30
North Dakota	157.33	49	5.41	45
Ohio	229.42	22	7.47	18
Oklahoma	176.77	42	6.27	37
Oregon	249.94	15	8.22	12
Pennsylvania	192.64	36	5.78	42
Rhode Island	271.42	11	7.95	15
South Carolina	175.59	43	6.56	32
South Dakota	160.76	48	5.16	50
Tennessee	197.26	32	6.72	28
Texas	199.69	31	6.62	31
Utah	210.91	27	8.28	11
Vermont	215.83	24	6.87	23
Virginia	213.70	25	6.05	38
Washington	204.85	29	5.98	39
West Virginia	123.51	51	4.95	51
Wisconsin	244.89	17	7.66	17
Wyoming	290.24	8	8.33	9
U.S. Average	\$251.80		\$7.68	
Minnesota History				
1998	167.47	23	6.13	35
1999	171.84	25	5.89	37
2000	177.63	25	5.94	38
2002 (2001 not avail.)	202.71	22	6.18	36
2004 (2003 not avail.)	223.75	20	6.62	31

**Fire - State and Local
FY2005**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$79.38	33	\$2.84	29
Alaska	156.44	3	4.67	4
Arizona	128.53	10	4.65	5
Arkansas	62.11	44	2.43	39
California	139.46	7	3.99	8
Colorado	112.44	16	3.19	18
Connecticut	122.11	12	2.69	32
Delaware	31.57	51	0.90	51
D.C.	271.34	1	5.39	2
Florida	129.91	9	4.08	7
Georgia	83.39	29	2.87	27
Hawaii	96.25	21	2.98	23
Idaho	71.30	39	2.68	33
Illinois	127.46	11	3.68	10
Indiana	94.51	24	3.15	19
Iowa	59.78	46	1.94	46
Kansas	83.03	30	2.67	35
Kentucky	78.46	35	2.92	24
Louisiana	94.55	23	3.49	12
Maine	81.17	32	2.72	31
Maryland	112.78	15	2.85	28
Massachusetts	141.58	5	3.40	14
Michigan	82.44	31	2.60	37
MINNESOTA	57.64	47	1.60	49
Mississippi	71.16	40	2.98	22
Missouri	97.59	18	3.26	16
Montana	67.31	42	2.45	38
Nebraska	72.00	37	2.27	42
Nevada	153.90	4	4.67	3
New Hampshire	113.46	14	3.12	20
New Jersey	88.11	26	2.11	44
New Mexico	95.40	22	3.62	11
New York	130.37	8	3.40	15
North Carolina	77.74	36	2.67	34
North Dakota	48.66	48	1.67	48
Ohio	120.64	13	3.93	9
Oklahoma	97.47	19	3.46	13
Oregon	97.09	20	3.19	17
Pennsylvania	43.66	49	1.31	50
Rhode Island	231.32	2	6.78	1
South Carolina	63.37	43	2.37	41
South Dakota	61.30	45	1.97	45
Tennessee	84.52	27	2.88	26
Texas	78.50	34	2.60	36
Utah	71.55	38	2.81	30
Vermont	68.18	41	2.17	43
Virginia	109.41	17	3.10	21
Washington	139.85	6	4.09	6
West Virginia	42.94	50	1.72	47
Wisconsin	92.75	25	2.90	25
Wyoming	83.91	28	2.41	40
U.S. Average	\$103.67		\$3.16	
Minnesota History				
1998	51.85	37	1.90	45
1999	50.43	41	1.73	46
2000	52.09	41	1.74	45
2002 (2001 not avail.)	52.81	45	1.61	47
2004 (2003 not avail.)	55.24	46	1.63	48

**Corrections - State and Local
FY2005**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$133.30	45	\$4.78	39
Alaska	299.25	2	8.94	3
Arizona	214.55	15	7.77	5
Arkansas	164.68	29	6.45	19
California	272.28	4	7.79	4
Colorado	191.64	21	5.43	28
Connecticut	165.68	28	3.65	48
Delaware	259.01	6	7.40	8
D.C.	282.41	3	5.61	26
Florida	210.89	18	6.62	15
Georgia	202.41	20	6.97	11
Hawaii	133.85	43	4.14	43
Idaho	175.38	23	6.58	18
Illinois	135.35	41	3.90	44
Indiana	152.20	35	5.08	35
Iowa	110.18	50	3.57	50
Kansas	132.64	46	4.26	42
Kentucky	150.57	36	5.61	27
Louisiana	209.84	19	7.75	6
Maine	134.79	42	4.52	41
Maryland	261.20	5	6.60	16
Massachusetts	161.16	33	3.87	46
Michigan	223.52	12	7.05	9
MINNESOTA	140.01	38	3.89	45
Mississippi	123.17	47	5.16	31
Missouri	145.01	37	4.85	37
Montana	167.32	27	6.09	22
Nebraska	163.77	31	5.15	32
Nevada	230.44	10	7.00	10
New Hampshire	117.59	49	3.24	51
New Jersey	213.29	16	5.10	33
New Mexico	239.07	8	9.07	2
New York	252.63	7	6.58	17
North Carolina	175.07	24	6.01	24
North Dakota	105.90	51	3.64	49
Ohio	161.97	32	5.27	30
Oklahoma	168.43	26	5.97	25
Oregon	229.15	11	7.53	7
Pennsylvania	230.48	9	6.91	12
Rhode Island	164.06	30	4.81	38
South Carolina	136.19	40	5.09	34
South Dakota	119.15	48	3.82	47
Tennessee	139.33	39	4.75	40
Texas	186.59	22	6.19	21
Utah	168.65	25	6.62	14
Vermont	155.31	34	4.94	36
Virginia	212.30	17	6.01	23
Washington	215.38	14	6.29	20
West Virginia	133.73	44	5.36	29
Wisconsin	218.10	13	6.82	13
Wyoming	466.24	1	13.39	1
U.S. Average	\$199.84		\$6.10	
	Minnesota History			
1998	110.84	35	4.06	44
1999	114.92	37	3.94	47
2000	120.16	40	4.02	47
2002 (2001 not avail.)	129.09	41	3.94	49
2004 (2003 not avail.)	137.17	41	4.06	45

**Interest on General Debt - State and Local
FY2005**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$194.23	37	\$6.96	36
Alaska	565.75	1	16.90	1
Arizona	187.68	39	6.80	38
Arkansas	149.34	48	5.85	44
California	280.38	20	8.02	29
Colorado	330.51	9	9.36	12
Connecticut	478.83	4	10.55	6
Delaware	297.28	13	8.50	24
D.C.	479.32	3	9.53	10
Florida	274.22	21	8.60	18
Georgia	119.07	51	4.10	51
Hawaii	413.14	6	12.77	2
Idaho	169.19	42	6.35	41
Illinois	365.37	7	10.54	7
Indiana	187.63	40	6.26	42
Iowa	152.45	45	4.94	47
Kansas	266.06	23	8.54	22
Kentucky	295.98	14	11.03	5
Louisiana	268.52	22	9.92	9
Maine	256.18	24	8.59	19
Maryland	251.88	27	6.36	40
Massachusetts	527.75	2	12.68	3
Michigan	255.42	25	8.05	28
MINNESOTA	298.23	12	8.28	25
Mississippi	164.72	43	6.90	37
Missouri	233.74	32	7.81	32
Montana	213.37	35	7.77	33
Nebraska	148.10	49	4.66	49
Nevada	290.83	17	8.83	14
New Hampshire	327.52	10	9.02	13
New Jersey	302.05	11	7.22	35
New Mexico	226.32	33	8.58	20
New York	431.73	5	11.25	4
North Carolina	137.04	50	4.70	48
North Dakota	248.04	29	8.52	23
Ohio	251.11	28	8.18	26
Oklahoma	158.34	44	5.61	45
Oregon	287.38	18	9.45	11
Pennsylvania	337.77	8	10.13	8
Rhode Island	295.18	15	8.65	17
South Carolina	234.59	31	8.77	16
South Dakota	193.22	38	6.20	43
Tennessee	150.52	47	5.13	46
Texas	239.19	30	7.93	30
Utah	185.91	41	7.30	34
Vermont	254.76	26	8.11	27
Virginia	226.17	34	6.41	39
Washington	293.07	16	8.56	21
West Virginia	196.66	36	7.89	31
Wisconsin	281.42	19	8.80	15
Wyoming	151.06	46	4.34	50
U.S. Average	\$273.11		\$8.33	
Minnesota History				
1998	286.77	14	10.49	18
1999	307.67	13	10.54	15
2000	275.60	13	9.22	23
2002 (2001 not avail.)	289.49	14	8.83	23
2004 (2003 not avail.)	309.49	13	9.15	19

**Comparison of Minnesota and U.S. Average, FY2005
State & Local Expenditure per \$1,000 of Personal Income**

	Minnesota per \$1,000 of Income	U.S. Average per \$1,000 of Income
Total Education	\$66.08	\$70.94
Elementary and Secondary	45.41	48.73
Higher Education	16.89	18.76
Libraries	0.82	1.02
Public Welfare	52.64	37.25
Health and Hospitals	12.39	17.52
Highways	15.36	12.75
Police	6.43	7.68
Fire	1.60	3.16
Corrections	3.89	6.10
Sewer	2.80	3.74
Housing and Development	4.08	4.12
Natural Resources/Parks	7.53	5.74
Financial Administration	3.18	3.76
Judicial/Legal	3.11	3.60
Public Buildings	1.40	1.23
Interest on the General Debt	8.28	8.33
Air Transportation	1.50	1.89
Other Expenditures	14.85	17.96
Total	\$205.93	\$206.81
	Minnesota Rank	MN as Percent of U.S. Avg.
Total Education	37	93.1%
Elementary and Secondary	31	93.2%
Higher Education	38	90.1%
Libraries	31	80.5%
Public Welfare	9	141.3%
Health and Hospitals	40	70.7%
Highways	19	120.5%
Police	36	83.6%
Fire	49	50.6%
Corrections	45	63.8%
Sewer	40	74.8%
Housing and Development	19	99.1%
Natural Resources/Parks	17	131.2%
Financial Administration	37	84.6%
Judicial/Legal	26	86.3%
Public Buildings	23	113.2%
Interest on the General Debt	25	99.4%
Air Transportation	24	79.0%
Other Expenditures	30	82.6%
Total	31	99.6%

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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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