SENATE TAXATION
EXHIBIT NO. 2
DATE 1-30
BILL NO. SB170

MAJOR STATE TAXES AND RATES - (as of January, 2012)

State	For tax year 2012 - as of January 1, 2012 Corporate% Income Taxes	Sales%	Gasoline¢ U.S. Average 18.3 State Excise	Gasoline¢ U.S. Average .1 Other State Taxes	Gasoline¢ U.S. Average 18.4 Total State Taxes	Nationwide +Cigarettes¢	Nationwide Median $3.75 Spirits$Gal	Nationwide Median $0.67 Wine$Gal	Nationwide Median $0.190 Beer$Gal	Effective Residential Median-Value Home Prop. Tax Rates
Alabama	6.5	4	16	2	18	42.5	(1)	1.70	0.53	0.652
Alaska	1.0 - 9.4		8		8	200	12.80	2.50	1.07	1.343
Arizona	6.968(b)	6.6	18	1	19	200	3	0.84	0.16	0.959
Arkansas	1.0 - 6.5	6	21.5	0.3	21.8	115		0.75	0.23	1.081
California	8.84(c)	7.25	35.7	5.5	41.2	87	3.3	0.20	0.20	1.216
Colorado	4.63	2.9	22		22	84	2.28	0.28	0.08	0.532
Connecticut	7.5(d)	6.35	25		25	340	4.5	0.60	0.19	3.132
Delaware	8.7		23		23	160	5.46	0.97	0.16	1.124
Florida	5.5(f)	6	4	12.6	16.6	133.9(b)	6.5	2.25	0.48	1.231
Georgia	6.0	4	7.5	12.9	20.4	37	3.79	1.51	0.32	0.953
Hawaii	4.4 - 6.4(g)	4	17		17	320	5.98	1.38	0.93	0.294
Idaho	7.6(h)	6	25	1	26	57	(1)	0.45	0.15	0.905
Illinois	9.5(i)	6.25	19	1.1	20.1	98(a)	8.55	1.39	0.235	2.558
Indiana	8.5(i)	7	18		18	99.5	2.68	0.47	0.115	1.249
Iowa	6.0 - 12.0	6	21	1	22	136	(1)	1.75	0.19	2.202
Kansas	4.0(l)	6.3	24		24	79	2.5	0.30	0.18	1.295
Kentucky	4.0 - 6.0	6	26.4	1.4	27.8	60©	1.92	0.50	0.08	1.267
Louisiana	4.0 - 8.0	4	20	0.125	20.125	36	2.5	0.11	0.32	0.860
Maine	3.5 - 8.93	5	30		30	200	(1)	0.60	0.35	1.745
Maryland	8.25	6	23.5		23.5	200	1.5	0.40	0.09	2.014
Massachusetts	8.0(n)	6.25	21		21	251	4.05	0.55	0.11	0.690
Michigan	6.0	6	19		19	200	(1)	0.51	0.20	3.291
Minnesota	9.8(o)	6.875	28	0.1	28.1	123(d)	5.03	0.30	0.15	1.472
Mississippi	3.0 - 5.0	7	18	0.4	18.4	68	(1)	0.35	0.427	1.367
Missouri	6.25	4.225	17	0.3	17.3	17(a)	2	0.30	0.06	1.349
MONTANA	6.75(p)		27		27	170	(1)	1.06	0.14	0.974
Nebraska	5.58 - 7.81	5.5	26.7	0.9	27.6	64	3.75	0.95	0.31	2.019
Nevada		6.85	23	0.805	23.805	80	3.6	0.70	0.16	1.144
New Hampshire	8.5(q)		18	1.625	19.625	168	(1)	(1)	0.30	2.130
New Jersey	9.0(r)	7	10.5	4	14.5	270	5.50	0.875	0.12	2.234
New Mexico	4.8 - 7.6	5.125	17	1.875	18.875	166	6.06	1.70	0.41	1.073
New York	7.1(s)	4	8	17.8	25.8	435(a)	6.44	0.30	0.14	0.636
North Carolina	6.9	4.75	38.9	0.25	39.15	45	(1)	0.79	0.53	1.245
North Dakota	1.7 - 5.2	5	23		23	44	2.5	0.50	0.16	1.581
Ohio	(u)	5.5	28		28	125	(1)	0.30	0.18	1.988
Oklahoma	6.0	4.5	16	1.0	17	103	5.56	0.72	0.40	1.218
Oregon	6.6 - 7.6 (v)		30		30	118	(1)	0.67	0.08	2.159
Pennsylvania	9.99	6	12	19.2	31.2	160	(1)	(1)	0.08	1.627
Rhode Island	9.0(b)	7	32	1.0	33	346	3.75	0.60	0.10	1.674
South Carolina	5.0	6	16	0.75	16.75	57	2.72	0.90	0.77	0.605
South Dakota		4	22	2	24	153	3.93	0.93	0.27	1.340
Tennessee	6.5	7	20	1.4	21.4	62(a) (e)	4.40	1.21	0.14	1.885
Texas	(x)	6.25	20		20	141	2.40	0.20	0.20	1.907
Utah	5.0(b)	5.95 (4)	24.5		24.5	170	(1)	(1)	0.41	0.833
Vermont	6.0 - 8.5(b)	6	19	7.1	26.13	262	(1)	0.55	0.265	1.798
Virginia	6.0	5.0(2)	17.5		17.5	30(a)	(1)	1.51	0.26	0.892
Washington		6.5	37.5		37.5	302.5	(1)	0.87	0.26	0.868
West Virginia	7.5(y)	6	20.5	12.9	33.4	55	(1)	1.00	0.18	0.753
Wisconsin	7.9	5	30.9	2	32.9	252	3.25	0.25	0.06	2.436
Wyoming		4	13	1.0	14	60	(1)	(1)	0.02	0.658
							as of January 1, 2010	as of January 1, 2010	as of January 1, 2010	Source: Minnesota Taxpayers Assoc 50 State Property Tax Study 2011

See following page for footnotes.

Source: Compiled by FTA from various sources

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