

TABLE 4-1

State Individual Income Tax Collections per Capita, Fiscal Year 2012

State	Individual Income Tax Collections per Capita (\$)	Rank
Alabama	\$627	36
Alaska <sup>a</sup>	\$0	44
Arizona	\$475	41
Arkansas	\$816	27
California	\$1,453	6
Colorado	\$946	22
Connecticut	\$2,054	1
Delaware	\$1,307	7
Florida <sup>a</sup>	\$0	44
Georgia	\$825	26
Hawaii	\$1,112	13
Idaho	\$763	31
Illinois	\$1,206	11
Indiana	\$730	33
Iowa	\$987	19
Kansas	\$1,005	17
Kentucky	\$803	28
Louisiana	\$539	39
Maine	\$1,085	14
Maryland	\$1,214	10
Massachusetts	\$1,801	3
Michigan	\$701	34
Minnesota	\$1,489	5
Mississippi	\$504	40
Missouri	\$853	25
Montana	\$899	23

State	Individual Income Tax Collections per Capita (\$)	Rank
Nebraska	\$994	18
Nevada <sup>a</sup>	\$0	44
New Hampshire <sup>b</sup>	\$62	42
New Jersey	\$1,257	8
New Mexico	\$553	38
New York	\$1,985	2
North Carolina	\$1,070	15
North Dakota	\$625	37
Ohio	\$782	30
Oklahoma	\$730	32
Oregon	\$1,500	4
Pennsylvania	\$792	29
Rhode Island	\$1,029	16
South Carolina	\$659	35
South Dakota <sup>a</sup>	\$0	44
Tennessee <sup>b</sup>	\$28	43
Texas <sup>a</sup>	\$0	44
Utah	\$870	24
Vermont	\$956	20
Virginia	\$1,254	9
Washington <sup>a</sup>	\$0	44
West Virginia	\$946	21
Wisconsin	\$1,183	12
Wyoming <sup>a</sup>	\$0	44
United States (average)	\$899	—

**Source:** Tax Foundation, *Facts and Figures 2014: How Does Your State Compare?* (Washington, DC: Tax Foundation, 2014), Table 13, <http://taxfoundation.org/article/facts-figures-2014-how-does-your-state-compare>.

<sup>a</sup> State does not tax wage income.

<sup>b</sup> State does not tax wage income but does tax interest and dividend income.