

2022
HOW
FLORIDA
COMPARES
TAXES

STATE AND LOCAL TAX RANKINGS
FOR FLORIDA AND THE NATION



ABOUT TAXWATCH

As an independent, nonpartisan, nonprofit taxpayer research institute and government watchdog, it is the mission of Florida TaxWatch to provide the residents of Florida and public officials with high quality, independent research and analysis of issues related to state and local government taxation, expenditures, policies, and programs.

Florida TaxWatch works to improve the productivity and accountability of Florida government. Its research recommends productivity enhancements and explains the statewide impact of fiscal and economic policies and practices on residents and businesses.

Florida TaxWatch is supported by voluntary, tax-deductible memberships and private grants, and does not accept government funding. Memberships provide a solid, lasting foundation that has enabled Florida TaxWatch to bring about a more effective, responsive government that is accountable to the citizens it serves since 1979.

DEAR FELLOW TAXPAYERS

Have you ever wondered how Florida's taxes stack up against the taxes in other states? If so, this report is for you.

The annual Florida TaxWatch *How Florida Compares: Taxes* report ranks Florida's state and local taxes against those levied around the nation. The nearly 40 tables, charts, and graphs in this report provide comprehensive information on state and local tax rates, tax collections, and other government revenues for all 50 states, and historical information for Florida.

Florida TaxWatch provides this report each year as a reference tool for Florida's taxpayers, policymakers, and elected officials.

This report is part of our larger *How Florida Compares* series, which is intended to help Floridians better understand their state through data. This report, like each report in this series, provides neutral, nonpartisan information on where Florida ranks compared to our 49 sister states and the national average.

I hope that you will use this guide as a resource to better understand the cost of your state and local governments and how those costs stack up at local and state levels.

Sincerely,



Dominic M. Calabro
President and CEO
Florida TaxWatch

KEY FACTS

- Florida continues to be a relatively low tax state, with extremely low per capita state taxation but considerably higher local taxes. In total, taxes paid by Floridians grew faster than the nation as a whole in FY2019-20.
- Florida's state and local government revenue collections fared better than the average state during the COVID-19 pandemic. Floridians' "Per Capita State and Local Own Source Revenue**" ranking jumped four spots to 35th in FY2019-20, the highest ranking since 2011 (see p. 8). While the average per capita burden for the nation fell by 1.0 percent, Florida's increased by 3.0 percent.
- After rising one rank from the lowest state tax burden in the country in FY2019-20, Florida's "Per Capita State Tax Collections" ranking rose another spot—to 48th—in FY2020-21 (see pp. 22). This was not due to tax hikes, but to economic growth and increased consumer spending.
- While Florida's state tax and revenue burdens are very low compared to the other states, its local tax burdens are much higher. While the pandemic hit Florida sales taxes hard in FY2019-20, but local property tax collections were not impacted. Florida's "Per Capita Local Own Source Revenue" and "Per Capita Local Tax Collections" rank 11th and 23rd, respectively, rising four and five spots respectively (see pp. 40-41).
- Florida relies more heavily on local revenue to fund government than any other state.

& FINDINGS

Florida local governments account for 56.3 percent of Florida's total state and local revenue, the highest percentage in the nation and 22.1 percent above the U.S. average. (see p. 15).

- Florida's property tax burden increased by \$82 per person in FY 2019-20, an increase of 5.6 percent. Florida's per capita property tax ranking reached 12th in FY 2008-09. Then the housing bubble burst and property tax collections suffered. Florida's ranking has remained stable the last few years and now stands at 24th (see p. 42).
- Nearly 40 percent of Florida's state and local own-source general revenue is considered non-tax revenue, the 8th largest percentage in the nation (see p. 17). Nearly half (46 percent) of local own-source revenue is classified as non-tax, highlighting Florida local governments' use of special assessments, charges for services, and impact fees.
- Without a personal income tax, Florida relies more heavily on transaction taxes than most states. Transaction taxes (general and selective sales taxes) account for 78.1 percent of all Florida's state tax collections, compared to the national average of 43.5 percent (see p. 24).
- Florida's state selective sales (excise) tax ranking has dropped from 19th in 2006 to 40th in 2021 (see p. 27), mostly due to net alcoholic beverage tax collections, which used to be among the highest in the nation.

KEY FACTS

Gross collection liability is still rising, but the credits from the Florida Tax Credit Scholarship Program now total \$475 million annually (57.3 percent of liability).

- Florida's per capita (CIT) burden increased by 36.5 percent, but that huge increase could not keep up with the national spike of 67.1 percent. Therefore, despite corporations paying much more, Florida's rank fell five places to 35th (see p. 29). This rising burden is mostly due to the base expansion measures passed by the federal government and adopted by most states. Florida's automatic rate reduction and refund triggers helped somewhat, but with the state tax rate returning to 5.5 percent and automatic refunds ended, large increases are in store for Florida's CIT taxpayers.
- Florida's average "State & Local Cell Phone Tax Rate" of 15.0 percent is the 12th highest in the nation, higher than both the U.S. average of 13.2 percent and Florida's average state and local general sales tax rate of 7.0 percent (see p. 19.)
- A sizzling housing market in 2021 increased Florida documentary stamp and intangibles tax by 45.4 percent. This is one of the state's major tax sources and Florida collects more than four times the per capita U.S. average. Floridians' burden stands at \$224 per capita, the nation's third largest (see p. 33.)
- Florida is one of seven states without a personal income tax. The average state relies on personal income taxes for 39.9 percent of its tax revenue (see p. 24 and 28.)

& FINDINGS

LOOKING AHEAD

Fueled by federal stimulus payments and a rebounding economy, Florida's sales tax collections soared in FY 2021-22. Coupled with increasing corporate income and documentary stamp taxes, Florida tax collections increased by 21.3 percent. Add in rising property values and significant voter-approved tax hikes at the local level, and the next edition of *How Florida Compares* will likely show higher tax burden rankings for Florida.

IMPORTANT NOTES

- * *Per capita amounts are calculated using state population estimates from the U.S. Census Bureau. Fiscal year (FY) population is estimated by averaging the July 1 population for the two years that contain the FY. For example, FY20-21 population is the average between July 1, 2020 and July 1, 2021. However, the official April 2020 Census estimate is used for 2020.*
- ** *"Own source revenue" is a broader measure of the financial burden citizens incur to pay for their government. It counts all direct revenue, including taxes and non-tax revenue such as charges for services, special assessments, impact fees, and net lottery revenue. It does not include intergovernmental aid, revenue from government-owned utilities and liquor stores, and social insurance funds. The revenue Florida reports to the U.S. Census Bureau as taxes is lower than official state data.*
- *** *Fiscal years in this pocket guide refer to the fiscal years of each state, which may vary slightly. Forty-six states, including Florida, have state fiscal years that run from July 1 - June 30. Florida's local governments' fiscal year runs from October 1 to September 30.*

SUMMARY OF TAX RANKINGS

Figures are per capita except where noted.

STATE AND LOCAL (FY2020)	FLORIDA	RANK ¹	U.S. AVG.
Own Source Revenue ²	\$6,726	35	\$8,203
Total Taxes	\$4,053	46	\$5,268
Transaction Taxes ³	\$2,012	18	\$1,968
STATE (FY2021)			
Own Source Revenue ⁴	\$2,937	49	\$4,560
Total Taxes	\$2,275	48	\$3,806
Transaction Taxes	\$1,777	21	\$1,655
General Sales Taxes	\$1,378	12	\$1,115
Selective Sales Taxes	\$399	40	\$541
Documentary Stamp Taxes	\$224	3	\$42
Corporate Income Taxes	\$157	35	\$269
License Taxes	\$116	40	\$195
Personal Income Taxes	No Tax	No Tax	\$1,518
LOCAL (FY2020)			
Own Source Revenue	\$3,789	11	\$3,785
Taxes	\$2,051	23	\$2,432
Property Taxes	\$1,543	24	\$1,757
Transaction Taxes	\$379	23	\$421
PERCENTAGE OF STATE & LOCAL REVENUE FROM LOCAL SOURCES	56.3%	1	46.1%
REVENUE PER \$1,000 PERSONAL INCOME			
State and Local	12.2%	47	14.8%
State	5.6%	49	8.1%
Local	6.7%	13	6.6%

Source: Florida TaxWatch from U.S. Department of Commerce data, October 2021

Per capita amounts are calculated using state population estimates from the U.S. Census Bureau. Personal income estimates from the Bureau of Economic Analysis. Fiscal year (FY) population is estimated by averaging the July 1 population for the two years that contain the FY. For example FY2020 is the average between July 1, 2019 and July 1, 2020.

1 Rankings out of 50 states, does not include the District of Columbia.

2 See definition of "Own Source Revenue" on page 5.

3 Transaction taxes are the total of general sales and selective sales (excise) taxes.

4 State own source revenue data is for FY2019, all other state tax data is FY2020.

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PER CAPITA STATE & LOCAL OWN SOURCE* REVENUE FY2020

1	New York	\$12,737	26	Utah	\$7,809
2	North Dakota	\$10,935	27	Wisconsin	\$7,599
3	Hawaii	\$10,628	28	Ohio	\$7,351
4	Alaska	\$10,441	29	Indiana	\$7,334
5	Wyoming	\$10,438	30	South Carolina	\$7,275
6	California	\$10,256	31	Texas	\$7,112
7	Connecticut	\$9,944	32	New Hampshire	\$6,958
8	Iowa	\$9,870	33	North Carolina	\$6,864
9	New Jersey	\$9,625	34	Michigan	\$6,833
10	Massachusetts	\$9,528	35	FLORIDA	\$6,726
11	Washington	\$9,423	36	Alabama	\$6,643
12	Minnesota	\$9,028	37	Oklahoma	\$6,639
13	Delaware	\$8,802	38	Nevada	\$6,590
14	Oregon	\$8,786	39	West Virginia	\$6,521
15	Maryland	\$8,732	40	Mississippi	\$6,513
16	Vermont	\$8,559	41	Louisiana	\$6,435
17	Colorado	\$8,543	42	South Dakota	\$6,334
18	Virginia	\$8,375	43	Kentucky	\$6,326
19	Kansas	\$8,372	44	Arkansas	\$6,286
20	Illinois	\$8,348	45	Montana	\$6,282
	U.S. Average	\$8,203	46	Missouri	\$6,142
21	New Mexico	\$8,198	47	Georgia	\$6,093
22	Nebraska	\$8,081	48	Idaho	\$6,082
23	Rhode Island	\$8,073	49	Arizona	\$5,733
24	Maine	\$8,046	50	Tennessee	\$5,598
25	Pennsylvania	\$7,861			

Source: Florida TaxWatch from U.S. Department of Commerce data, November 2022.

*For definition of "Own Source Revenue" see p. 5.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2020	35	\$6,726	82.0%
2019	39	\$6,530	78.9%
2018	38	\$6,352	81.0%
2017	39	\$6,075	81.8%
2016	40	\$5,733	79.8%
2009	24	\$5,914	95.8%
2006	22	\$5,691	97.2%

GROWTH IN STATE & LOCAL OWN SOURCE* REVENUE FY2009 TO FY2020

1	Utah	77.1%	26	Arkansas	37.4%
2	Oregon	74.1%	27	Nevada	37.3%
3	Washington	71.8%	28	Pennsylvania	36.9%
4	North Dakota	70.1%	29	Arizona	36.8%
5	Hawaii	67.4%	30	Kansas	36.3%
6	Iowa	65.4%	31	Indiana	35.2%
7	California	60.5%	32	Delaware	34.7%
8	Colorado	58.9%	33	Oklahoma	34.7%
9	Texas	58.8%	34	Tennessee	34.0%
10	Virginia	53.3%	35	Vermont	33.5%
11	Idaho	49.6%	36	Kentucky	33.3%
12	South Carolina	47.6%	37	FLORIDA	32.2%
13	Minnesota	47.1%	38	New Jersey	32.1%
14	North Carolina	45.9%	39	New Hampshire	31.9%
15	New Mexico	45.1%	40	Ohio	31.8%
16	Massachusetts	44.5%	41	Mississippi	30.3%
17	Maryland	44.2%	42	Rhode Island	29.1%
	U.S. Average	43.4%	43	Missouri	28.4%
18	Nebraska	42.5%	44	Wisconsin	27.6%
19	Illinois	41.8%	45	Michigan	24.3%
20	Maine	41.0%	46	Montana	21.7%
21	New York	40.7%	47	West Virginia	15.3%
22	South Dakota	40.6%	48	Louisiana	7.5%
23	Georgia	39.8%	49	Wyoming	-5.4%
24	Alabama	39.0%	50	Alaska	-34.1%
25	Connecticut	37.4%			

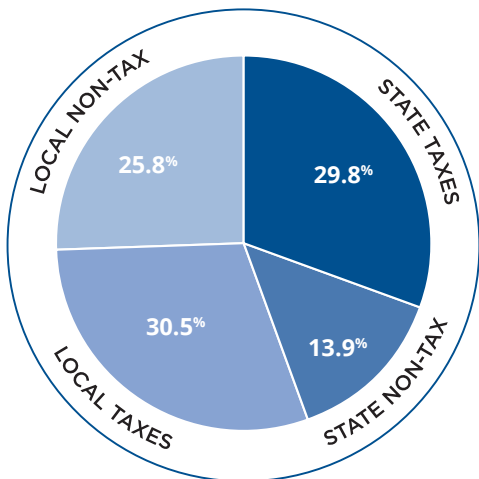
Note: FY 2009 marked a low point in revenue collections following the Great Recession for Florida and other states.

Rankings may appear to be equal due to rounding.

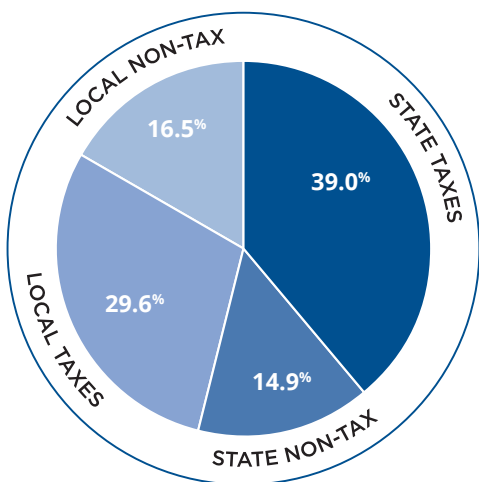
Source: Florida TaxWatch from U.S. Department of Commerce data, November 2022.

*For definition of "Own Source Revenue" see p. 5.

FLORIDA



UNITED STATES¹



Source: Florida TaxWatch from U.S. Department of Commerce data, November 2022.

¹ All-state averages include Florida.

AVERAGED STATE & LOCAL SALES TAX RATES JANUARY 1, 2022

1	Louisiana	9.55%	26	North Carolina	6.98%
2	Tennessee	9.55%	27	North Dakota	6.96%
3	Arkansas	9.47%	28	Iowa	6.94%
4	Washington	9.29%	29	Nebraska	6.94%
5	Alabama	9.24%	30	New Jersey	6.60%
6	Oklahoma	8.99%	31	West Virginia	6.55%
7	California	8.82%	32	South Dakota	6.40%
8	Illinois	8.73%	33	Connecticut	6.35%
9	Kansas	8.71%	34	Pennsylvania	6.34%
10	New York	8.52%	35	Massachusetts	6.25%
11	Arizona	8.37%	36	Vermont	6.24%
12	Missouri	8.30%	37	Idaho	6.02%
13	Nevada	8.23%	38	Kentucky	6.00%
14	Texas	8.20%	38	Maryland	6.00%
15	Colorado	7.77%	38	Michigan	6.00%
16	New Mexico	7.72%	41	Virginia	5.75%
17	Minnesota	7.49%	42	Maine	5.50%
18	South Carolina	7.44%	43	Wisconsin	5.43%
	U.S. Average	7.43%	44	Wyoming	5.36%
19	Georgia	7.37%	45	Hawaii	4.44%
20	Ohio	7.24%	46	Alaska	1.76%
21	Utah	7.19%	47	Delaware	No Tax
22	Mississippi	7.07%	47	Montana	No Tax
23	FLORIDA	7.01%	47	New Hampshire	No Tax
24	Indiana	7.00%	47	Oregon	No Tax
24	Rhode Island	7.00%			

*population-weighted average

Local rates can vary among jurisdictions. The local rates are population-weighted to get an average local rate. That rate is then added to the state rate to get the total rates in the table.

Source: Tax Foundation and Sales Tax Clearinghouse, March 2022.

Rankings may appear equal due to rounding.

PER CAPITA STATE & LOCAL TAX COLLECTIONS FY2020

1	New York	\$9,922	26	New Mexico	\$4,997
2	Connecticut	\$8,435	27	Ohio	\$4,853
3	New Jersey	\$7,570	28	Nevada	\$4,815
4	North Dakota	\$7,544	29	Texas	\$4,756
5	Hawaii	\$7,463	30	Indiana	\$4,707
6	Massachusetts	\$7,257	31	Alaska	\$4,517
7	California	\$6,994	32	Utah	\$4,481
8	Maryland	\$6,805	33	Montana	\$4,479
9	Minnesota	\$6,508	34	South Dakota	\$4,468
10	Vermont	\$6,445	35	Louisiana	\$4,404
11	Maine	\$6,420	36	Arkansas	\$4,337
12	Illinois	\$6,386	37	Kentucky	\$4,327
13	Washington	\$6,166	38	West Virginia	\$4,268
14	Delaware	\$5,870	39	Michigan	\$4,259
15	Rhode Island	\$5,726	40	North Carolina	\$4,216
16	Colorado	\$5,679	41	Oklahoma	\$4,168
17	Nebraska	\$5,652	42	Arizona	\$4,151
	U.S. Average	\$5,628	43	Idaho	\$4,093
18	Virginia	\$5,597	44	Georgia	\$4,080
19	Pennsylvania	\$5,548	45	South Carolina	\$4,067
20	Iowa	\$5,431	46	FLORIDA	\$4,053
21	Wyoming	\$5,357	47	Missouri	\$3,966
22	Wisconsin	\$5,268	48	Mississippi	\$3,964
23	Oregon	\$5,207	49	Alabama	\$3,756
24	Kansas	\$5,207	50	Tennessee	\$3,724
25	New Hampshire	\$5,132			

Source: Florida TaxWatch from U.S. Department of Commerce data, November 2022.

Rankings may appear to be equal due to rounding.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2020	46	\$4,053	72.0%
2019	45	\$4,007	70.4%
2018	40	\$3,984	73.5%
2017	44	\$3,739	73.4%
2016	46	\$3,517	71.0%
2009	30	\$3,691	88.4%
2006	22	\$3,850	95.2%

PER CAPITA STATE & LOCAL TRANSACTION TAX COLLECTIONS, FY2020

1	Hawaii	\$3,806	26	Utah	\$1,834
2	Washington	\$3,794	27	Mississippi	\$1,819
3	Nevada	\$3,018	28	Iowa	\$1,772
4	New Mexico	\$2,591	29	Pennsylvania	\$1,768
5	North Dakota	\$2,415	30	Maine	\$1,768
6	New York	\$2,414	31	New Jersey	\$1,767
7	South Dakota	\$2,384	32	Rhode Island	\$1,738
8	Louisiana	\$2,327	33	Nebraska	\$1,692
9	Tennessee	\$2,311	34	Maryland	\$1,681
10	Texas	\$2,229	35	West Virginia	\$1,654
11	Arkansas	\$2,223	36	Kentucky	\$1,629
12	Illinois	\$2,136	37	North Carolina	\$1,597
13	California	\$2,133	38	Wisconsin	\$1,581
14	Minnesota	\$2,096	39	Missouri	\$1,529
15	Arizona	\$2,083	40	Idaho	\$1,521
16	Connecticut	\$2,071	41	Virginia	\$1,504
17	Colorado	\$2,048	42	Georgia	\$1,432
18	FLORIDA	\$2,012	43	Massachusetts	\$1,413
19	Kansas	\$1,981	44	Michigan	\$1,352
	U.S. Average	\$1,968	45	South Carolina	\$1,333
20	Ohio	\$1,927	46	Alaska	\$929
21	Indiana	\$1,878	47	New Hampshire	\$711
22	Vermont	\$1,852	48	Montana	\$642
23	Wyoming	\$1,845	49	Oregon	\$624
24	Oklahoma	\$1,838	50	Delaware	\$612
25	Alabama	\$1,834			

Source: Florida TaxWatch from U.S. Department of Commerce data, November 2022.

Rankings may appear to be equal due to rounding.

FLORIDA HISTORY

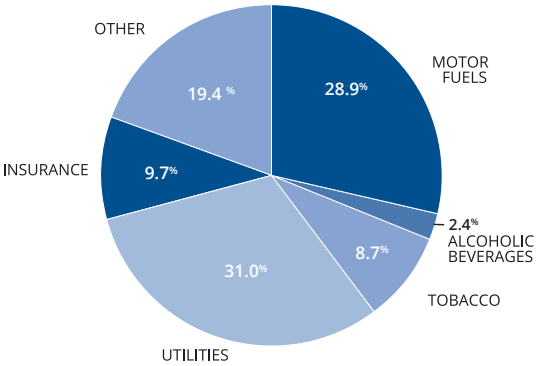
	RANK	AMOUNT	% OF US AVERAGE
2020	18	\$2,012	102.2%
2019	15	\$2,040	104.1%
2018	10	\$2,135	113.6%
2017	14	\$1,942	108.5%
2016	17	\$1,784	102.9%
2009	7	\$1,719	121.4%

PER CAPITA STATE & LOCAL SELECTIVE SALES TAX COLLECTIONS BY SOURCE, FY2021

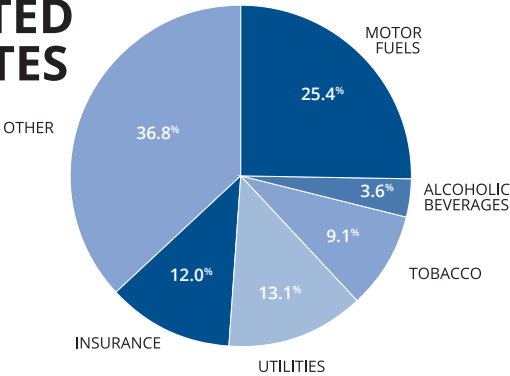
	FLORIDA	RANK	U.S. AVG.
Utilities	\$181	4	\$82
Motor Fuels	\$169	24	\$159
Other	\$113	41	\$231
Insurance	\$57	36	\$75
Tobacco	\$51	30	\$57
Alcoholic Beverages	\$14	32	\$23

PERCENTAGE OF STATE & LOCAL SELECTIVE SALES TAX COLLECTIONS BY SOURCE

FLORIDA



UNITED STATES



Source: Florida TaxWatch from U.S. Department of Commerce data, November 2022.

1 All-state averages include Florida.

PERCENTAGE OF STATE & LOCAL REVENUE FROM LOCAL SOURCES, FY2020

1	FLORIDA	56.3%	26	Alabama	41.6%
2	Colorado	55.2%	27	Indiana	41.3%
3	Texas	54.6%	28	Mississippi	41.2%
4	New York	54.4%	29	Oregon	39.7%
5	Georgia	53.8%	30	Montana	39.6%
6	New Hampshire	51.8%	31	Utah	39.5%
7	Nebraska	51.6%	32	Idaho	39.4%
8	Wyoming	51.2%	33	Oklahoma	39.0%
9	Missouri	51.1%	34	Michigan	38.3%
10	Illinois	47.6%		Virginia	38.2%
11	Louisiana	47.4%	36	Rhode Island	37.7%
12	California	47.1%	37	Minnesota	37.6%
13	South Dakota	47.1%	38	Connecticut	37.4%
14	Washington	46.6%	39	Kansas	36.9%
15	South Carolina	46.6%	40	Iowa	36.8%
16	North Carolina	46.4%	41	Wisconsin	36.5%
17	Ohio	46.2%	42	Massachusetts	35.7%
	U.S. Average	46.1%	43	Kentucky	32.5%
18	Nevada	46.0%	44	West Virginia	30.2%
19	Tennessee	45.5%	45	North Dakota	29.3%
20	New Jersey	43.7%	46	New Mexico	28.7%
21	Alaska	43.4%	47	Hawaii	27.0%
22	Maryland	43.2%	48	Arkansas	24.8%
23	Maine	42.9%	49	Delaware	22.0%
24	Arizona	42.8%	50	Vermont	19.4%
25	Pennsylvania	42.3%			

Source: Florida TaxWatch from U.S. Department of Commerce data, November 2022.

Rankings may appear to be equal due to rounding.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2020	1	56.3%	122.1%
2019	1	54.6%	121.9%
2018	2	52.6%	117.7%
2017	2	53.9%	119.2%
2016	1	54.9%	122.3%
2009	1	58.4%	124.3%
2006	3	51.9%	117.2%

PERCENTAGE OF STATE & LOCAL TAX COLLECTIONS FROM LOCAL SOURCES, FY2020

1	Alaska	60.2%	26	Iowa	38.5%
2	New Hampshire	59.6%	27	Oklahoma	38.4%
3	Texas	56.0%	28	Massachusetts	38.0%
4	Colorado	54.0%	29	California	37.8%
5	New York	53.7%	30	Kansas	36.8%
6	FLORIDA	50.6%	31	Nevada	36.8%
7	Missouri	49.2%	32	Wyoming	36.5%
8	South Dakota	49.1%	33	Alabama	36.2%
9	Nebraska	47.2%	34	North Carolina	35.7%
10	Ohio	46.6%	35	Wisconsin	35.2%
11	New Jersey	46.1%	36	Tennessee	34.8%
12	Georgia	46.0%	37	Montana	34.8%
13	Illinois	44.7%	38	Michigan	34.6%
14	Maine	44.5%	39	New Mexico	32.4%
15	Louisiana	44.5%	40	Kentucky	31.4%
16	Rhode Island	43.9%	41	Mississippi	31.0%
17	Pennsylvania	43.6%	42	Indiana	29.9%
18	South Carolina	43.3%	43	Idaho	29.9%
	U.S. Average	43.2%	44	Hawaii	29.0%
19	Maryland	43.2%	45	West Virginia	28.7%
20	Oregon	42.1%	46	Minnesota	27.9%
21	Virginia	41.9%	47	North Dakota	26.2%
22	Arizona	40.5%	48	Delaware	21.6%
23	Utah	40.4%	49	Arkansas	21.5%
24	Connecticut	39.5%	50	Vermont	17.5%
25	Washington	38.9%			

Source: Florida TaxWatch from U.S. Department of Commerce data, November 2022.

Rankings may appear to be equal due to rounding.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2020	6	50.6%	117.1%
2019	7	47.7%	114.1%
2018	12	45.3%	108.1%
2017	10	46.8%	110.1%
2016	9	47.6%	113.3%
2009	3	53.2%	120.6%
2006	13	42.4%	104.4%

PERCENTAGE OF STATE & LOCAL REVENUE FROM NON-TAX SOURCES, FY2020

1	Alaska	56.7%	27	California	31.8%
2	Wyoming	48.7%	28	Kentucky	31.6%
3	Iowa	45.0%	29	Louisiana	31.6%
4	South Carolina	44.1%		U.S. Average	31.4%
5	Alabama	43.5%	30	Arkansas	31.0%
6	Utah	42.6%	31	North Dakota	31.0%
7	Oregon	40.7%	32	Wisconsin	30.7%
8	FLORIDA	39.7%	33	Nebraska	30.1%
9	Mississippi	39.1%	34	Hawaii	29.8%
10	New Mexico	39.0%	35	South Dakota	29.5%
11	North Carolina	38.6%	36	Pennsylvania	29.4%
12	Kansas	37.8%	37	Rhode Island	29.1%
13	Michigan	37.7%	38	Montana	28.7%
14	Oklahoma	37.2%	39	Minnesota	27.9%
15	Indiana	35.8%	40	Arizona	27.6%
16	Missouri	35.4%	41	Nevada	26.9%
17	Washington	34.6%	42	New Hampshire	26.2%
18	West Virginia	34.5%	43	Vermont	24.7%
19	Ohio	34.0%	44	Massachusetts	23.8%
20	Colorado	33.5%	45	Illinois	23.5%
21	Tennessee	33.5%	46	New York	22.1%
22	Delaware	33.3%	47	Maryland	22.1%
23	Virginia	33.2%	48	New Jersey	21.3%
24	Texas	33.1%	49	Maine	20.2%
25	Georgia	33.0%	50	Connecticut	15.2%
26	Idaho	32.7%			

Source: Florida TaxWatch from U.S. Department of Commerce data, November 2022.

Rankings may appear to be equal due to rounding.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2020	8	39.7%	126.4%
2019	9	38.6%	123.3%
2018	9	37.3%	120.7%
2017	12	38.5%	122.2%
2016	9	38.7%	124.8%
2009	10	37.6%	116.4%
2006	25	32.4%	104.9%

BUSINESS SHARE OF TOTAL STATE & LOCAL TAX COLLECTIONS, FY2020

1	North Dakota	70.8%	26	Kentucky	44.0%
2	Wyoming	69.7%	27	Pennsylvania	43.7%
3	Alaska	64.0%	28	New Jersey	43.6%
4	Texas	59.3%	29	Georgia	43.5%
5	South Dakota	59.1%	30	New York	43.2%
6	New Mexico	58.5%	31	Kansas	43.1%
7	Vermont	54.4%	32	Virginia	41.7%
8	Nevada	53.0%	33	California	41.6%
9	FLORIDA	52.9%	34	Arizona	41.5%
10	Tennessee	52.4%	35	Utah	41.5%
11	Delaware	52.3%	36	Ohio	40.6%
12	Maine	51.7%	37	Arkansas	40.5%
13	Mississippi	49.8%	38	Idaho	40.4%
14	Montana	49.1%	39	Rhode Island	40.4%
15	West Virginia	49.0%	40	Oregon	39.5%
16	Louisiana	48.7%	41	Indiana	39.4%
17	Washington	48.5%	42	Missouri	39.4%
18	Oklahoma	48.0%	43	Hawaii	39.3%
19	New Hampshire	47.7%	44	Minnesota	38.9%
20	Nebraska	47.5%	45	Wisconsin	38.8%
21	Colorado	46.7%	46	North Carolina	37.3%
22	Alabama	45.7%	47	Massachusetts	36.2%
23	Iowa	45.5%	48	Michigan	35.3%
24	South Carolina	45.1%	49	Connecticut	33.5%
25	Illinois	44.3%	50	Maryland	30.7%
	U.S. Average	44.3%			

Source: EY, State Tax Research Institute, and the Council on State Taxation, October 2021.

Rankings appear to be equal due to rounding.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2020	9	52.9%	119.4%
2019	9	53.0%	120.5%
2018	9	53.3%	122.5%
2017	9	53.6%	122.7%
2016	12	51.7%	117.8%
2009	19	49.7%	109.5%
2006	18	47.8%	106.5%

STATE & LOCAL CELL PHONE TAX RATES JULY 2021

1	Illinois	22.76%	26	Kentucky	11.29%
2	Arkansas	20.25%	27	Alabama	11.27%
3	Washington	20.02%	28	West Virginia	10.88%
4	Nebraska	19.57%	29	Minnesota	10.84%
5	New York	18.93%	30	Massachusetts	10.50%
6	Kansas	17.69%	31	Michigan	10.45%
7	Pennsylvania	16.67%	32	Louisiana	10.08%
8	Utah	16.15%	33	Mississippi	9.97%
9	Maryland	15.70%	34	Iowa	9.92%
10	Rhode Island	15.54%	35	Wyoming	9.25%
11	North Dakota	15.50%	36	New Jersey	9.17%
12	FLORIDA	15.03%	37	New Hampshire	9.12%
13	Missouri	14.91%	38	North Carolina	9.07%
14	Oklahoma	14.56%	39	Vermont	8.90%
14	South Dakota	14.56%	40	Maine	8.83%
16	Alaska	14.34%	41	Ohio	8.57%
17	California	14.05%	42	Connecticut	8.28%
18	Tennessee	13.75%	43	Hawaii	7.91%
	U.S. Average	13.16%	44	Wisconsin	7.74%
19	New Mexico	12.87%	45	Oregon	7.71%
20	South Carolina	12.85%	46	Virginia	7.32%
21	Colorado	12.71%	47	Montana	6.87%
22	Arizona	12.67%	48	Delaware	6.76%
23	Georgia	12.62%	49	Nevada	3.74%
24	Indiana	12.28%	50	Idaho	2.83%
25	Texas	11.91%			

The local tax rate is calculated as the average of the tax in the largest city and the capital city.

Includes E911 fees. Does not include federal tax of 11.8%

Rankings may appear to be equal due to rounding.

Source: Tax Foundation, March 2022. Based on methodology from the Council on State Taxation.

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PER CAPITA STATE OWN SOURCE* REVENUE FY2020

1	Hawaii	\$7,760		U.S. Average	\$4,418
2	North Dakota	\$7,730	27	Illinois	\$4,371
3	Vermont	\$6,898	28	Indiana	\$4,305
4	Delaware	\$6,870	29	Kentucky	\$4,269
5	Iowa	\$6,234	30	Michigan	\$4,213
6	Connecticut	\$6,222	31	Oklahoma	\$4,050
7	Massachusetts	\$6,127	32	Ohio	\$3,958
8	Alaska	\$5,905	33	Nebraska	\$3,911
9	New Mexico	\$5,841	34	South Carolina	\$3,887
10	New York	\$5,807	35	Alabama	\$3,880
11	Minnesota	\$5,633	36	Colorado	\$3,830
12	California	\$5,423	37	Mississippi	\$3,827
13	New Jersey	\$5,419	38	Montana	\$3,796
14	Oregon	\$5,299	39	Idaho	\$3,688
15	Kansas	\$5,282	40	North Carolina	\$3,682
16	Virginia	\$5,174	41	Nevada	\$3,557
17	Wyoming	\$5,091	42	Louisiana	\$3,382
18	Washington	\$5,034	43	New Hampshire	\$3,355
19	Rhode Island	\$5,030	44	South Dakota	\$3,354
20	Maryland	\$4,961	45	Arizona	\$3,279
21	Wisconsin	\$4,823	46	Texas	\$3,227
22	Utah	\$4,728	47	Tennessee	\$3,052
23	Arkansas	\$4,727	48	Missouri	\$3,004
24	Maine	\$4,598	49	FLORIDA	\$2,937
25	West Virginia	\$4,552	50	Georgia	\$2,815
26	Pennsylvania	\$4,536			

Source: Florida TaxWatch from U.S. Department of Commerce data, November 2022. Rankings may appear to be equal due to rounding.

* For definition of "Own Source Revenue" see p. 5.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2020	49	\$2,937	66.5%
2019	49	\$2,966	64.9%
2018	48	\$3,008	69.4%
2017	48	\$2,803	68.8%
2016	50	\$2,584	63.8%
2009	46	\$2,463	75.3%
2006	41	\$2,736	83.9%

PER CAPITA STATE TAX COLLECTIONS FY2021

1	Vermont	\$6,371	26	Montana	\$3,543
2	California	\$6,304	27	New Mexico	\$3,530
3	Connecticut	\$6,125	28	Idaho	\$3,453
4	Minnesota	\$5,571	29	Michigan	\$3,423
5	Hawaii	\$5,562	30	West Virginia	\$3,385
6	Delaware	\$5,409	31	Nevada	\$3,329
7	Massachusetts	\$5,188	32	North Carolina	\$3,305
8	North Dakota	\$5,031	33	Colorado	\$3,245
9	New Jersey	\$4,711	34	Wyoming	\$3,244
10	New York	\$4,676	35	Kentucky	\$3,243
11	Illinois	\$4,363	36	Mississippi	\$3,167
12	Washington	\$4,220	37	Ohio	\$2,962
13	Oregon	\$4,194	38	Arizona	\$2,880
14	Maryland	\$4,088	39	Tennessee	\$2,875
15	Maine	\$3,988	40	Oklahoma	\$2,843
16	Rhode Island	\$3,964	41	Alabama	\$2,832
17	Kansas	\$3,957	42	Louisiana	\$2,643
18	Indiana	\$3,921	43	Georgia	\$2,588
19	Arkansas	\$3,884	44	South Carolina	\$2,575
20	Pennsylvania	\$3,820	45	Missouri	\$2,449
21	Utah	\$3,816	46	South Dakota	\$2,412
	U.S. Average	\$3,806	47	New Hampshire	\$2,323
22	Wisconsin	\$3,784	48	FLORIDA	\$2,275
23	Virginia	\$3,743	49	Texas	\$2,226
24	Iowa	\$3,703	50	Alaska	\$1,438
25	Nebraska	\$3,547			

Source: Florida TaxWatch from U.S. Department of Commerce data, November 2022.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2021	48	\$2,275	59.8%
2020	49	\$1,995	61.4%
2019	50	\$2,097	63.3%
2018	50	\$2,035	64.0%
2016	49	\$1,839	64.2%
2009	41	\$1,729	74.3%
2006	31	\$2,219	92.3%

GROWTH IN STATE TAX COLLECTIONS FY2009 TO FY2021

1	Oregon	150.2%	26	Maryland	46.0%
2	California	145.7%	27	Pennsylvania	45.0%
3	Utah	132.9%	28	Vermont	44.3%
4	Colorado	116.7%	29	North Dakota	43.2%
5	Idaho	104.1%	30	Montana	39.5%
6	Illinois	102.6%	31	New Jersey	39.2%
7	Washington	98.8%	32	South Dakota	39.0%
8	Virginia	94.7%	33	Arkansas	37.9%
9	Delaware	92.8%	34	Texas	37.3%
10	Tennessee	91.5%	35	Maine	37.3%
11	Arizona	87.0%	36	New Mexico	36.5%
12	Nevada	85.6%	37	Wisconsin	36.4%
13	Minnesota	85.3%	38	FLORIDA	35.3%
14	Massachusetts	84.6%	39	Michigan	34.5%
15	Connecticut	81.5%	40	New Hampshire	34.5%
16	Indiana	78.8%	41	Kentucky	31.6%
	U.S. Average	77.0%	42	Missouri	27.8%
17	Nebraska	74.0%	43	Ohio	25.2%
18	South Carolina	74.0%	44	New York	24.8%
19	Kansas	73.5%	45	Mississippi	23.3%
20	Georgia	73.2%	46	Oklahoma	20.8%
21	Alabama	71.6%	47	West Virginia	14.2%
22	Hawaii	70.7%	48	Louisiana	11.6%
23	Iowa	69.2%	49	Wyoming	-28.9%
24	North Carolina	69.1%	50	Alaska	-73.4%
25	Rhode Island	68.0%			

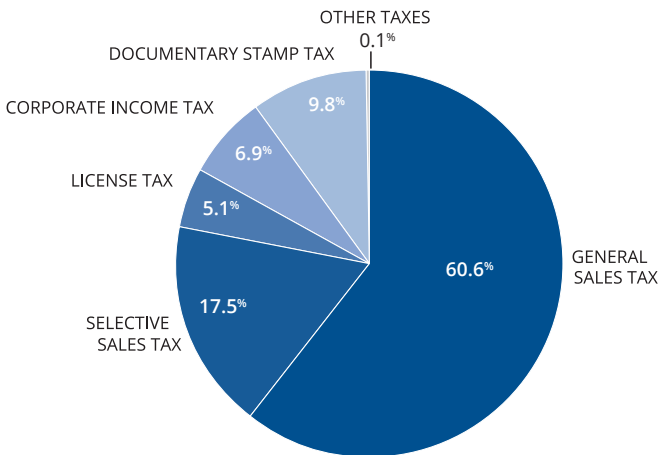
Note: FY 2009 marked the low point in tax collections following the Great Recession for Florida and other states.

Rankings may appear to be equal due to rounding.

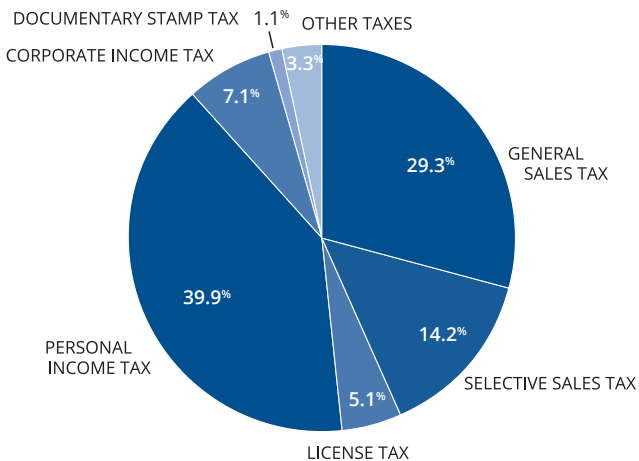
Source: Florida TaxWatch from U.S. Department of Commerce data, November 2022.

PERCENTAGE OF STATE TAX COLLECTIONS BY SOURCE, FY2020

FLORIDA



UNITED STATES¹



Source: Florida TaxWatch from U.S. Department of Commerce data, November 2022.

1 All-state averages include Florida.

PER CAPITA STATE TRANSACTION TAX COLLECTIONS FY2021

1	Washington	\$3,107		U.S. Average	\$1,655
2	Hawaii	\$2,867	27	Wyoming	\$1,604
3	Nevada	\$2,682	28	Michigan	\$1,583
4	Connecticut	\$2,262	29	Kentucky	\$1,573
5	Tennessee	\$2,086	30	Arizona	\$1,562
6	Indiana	\$2,038	31	Wisconsin	\$1,558
7	South Dakota	\$2,002	32	California	\$1,554
8	Minnesota	\$1,963	33	Nebraska	\$1,549
9	Rhode Island	\$1,945	34	Massachusetts	\$1,489
10	Vermont	\$1,937	35	Louisiana	\$1,478
11	Texas	\$1,928	36	Utah	\$1,451
12	New Jersey	\$1,927	37	Alabama	\$1,394
13	Maine	\$1,923	38	North Carolina	\$1,387
14	Mississippi	\$1,916	39	New York	\$1,359
15	Arkansas	\$1,906	40	Virginia	\$1,357
16	Pennsylvania	\$1,881	41	Oklahoma	\$1,252
17	Ohio	\$1,879	42	South Carolina	\$1,186
18	Illinois	\$1,845	43	Colorado	\$1,134
19	North Dakota	\$1,837	44	Missouri	\$965
20	New Mexico	\$1,806	45	Georgia	\$953
21	FLORIDA	\$1,777	46	New Hampshire	\$707
22	Iowa	\$1,731	47	Montana	\$702
23	Maryland	\$1,716	48	Delaware	\$589
24	Idaho	\$1,697	49	Oregon	\$562
25	Kansas	\$1,693	50	Alaska	\$366
26	West Virginia	\$1,662			

Source: Florida TaxWatch from U.S. Department of Commerce data, November 2022.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2021	21	\$1,777	107.4%
2020	22	\$1,627	104.0%
2019	17	\$1,708	110.9%
2018	14	\$1,680	112.4%
2016	18	\$1,487	108.9%
2009	7	\$1,455	130.2%
2006	4	\$1,687	148.8%

PER CAPITA STATE GENERAL SALES TAX COLLECTIONS FY2021

1	Washington	\$2,466	26	Massachusetts	\$1,112
2	Hawaii	\$2,278	27	Utah	\$1,096
3	Nevada	\$1,975	28	Wisconsin	\$1,081
4	Tennessee	\$1,592	29	California	\$1,066
5	Connecticut	\$1,458	30	Pennsylvania	\$1,057
6	Mississippi	\$1,432	31	Illinois	\$1,055
7	South Dakota	\$1,429	32	Kentucky	\$1,011
8	New Mexico	\$1,404	33	North Carolina	\$925
9	Maine	\$1,397	34	Maryland	\$885
10	Arkansas	\$1,387	35	Louisiana	\$873
11	New Jersey	\$1,381	36	West Virginia	\$861
12	FLORIDA	\$1,378	37	South Carolina	\$805
13	Texas	\$1,376	38	Vermont	\$788
14	Indiana	\$1,366	39	Oklahoma	\$784
15	Idaho	\$1,343	40	New York	\$781
16	Kansas	\$1,284	41	Alabama	\$777
17	Wyoming	\$1,271	42	Virginia	\$756
18	Arizona	\$1,271	43	Missouri	\$669
19	Iowa	\$1,254	44	Georgia	\$646
20	Ohio	\$1,221	45	Colorado	\$631
21	Rhode Island	\$1,218	46	Alaska	No Tax
22	Nebraska	\$1,214	46	Delaware	No Tax
23	North Dakota	\$1,184	46	Montana	No Tax
24	Minnesota	\$1,174	46	New Hampshire	No Tax
	U.S. Average	\$1,115	46	Oregon	No Tax
25	Michigan	\$1,112			

Source: Florida TaxWatch from U.S. Department of Commerce data, November 2022.

Rankings may appear to be equal due to rounding.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2021	12	\$1,378	123.6%
2020	12	\$1,247	119.8%
2019	8	\$1,311	128.3%
2018	5	\$1,259	127.6%
2016	12	\$1,089	121.1%
2009	4	\$1,037	140.1%
2006	4	\$1,261	163.7%

PER CAPITA STATE SELECTIVE SALES TAX COLLECTIONS, FY2021

1	Vermont	\$1,150		U.S. Average	\$541
2	Maryland	\$831	27	Maine	\$526
3	Pennsylvania	\$824	28	Arkansas	\$518
4	Connecticut	\$804	29	Colorado	\$502
5	West Virginia	\$801	30	Tennessee	\$494
6	Illinois	\$790	31	California	\$488
7	Minnesota	\$790	32	Mississippi	\$483
8	Rhode Island	\$727	33	Wisconsin	\$477
9	Nevada	\$707	34	Iowa	\$476
10	New Hampshire	\$707	35	Michigan	\$471
11	Montana	\$702	36	Oklahoma	\$468
12	Indiana	\$672	37	North Carolina	\$462
13	Ohio	\$658	38	Kansas	\$410
14	North Dakota	\$653	39	New Mexico	\$402
15	Washington	\$641	40	FLORIDA	\$399
16	Alabama	\$617	41	South Carolina	\$381
17	Louisiana	\$605	42	Massachusetts	\$377
18	Virginia	\$601	43	Alaska	\$366
19	Delaware	\$589	44	Utah	\$355
20	Hawaii	\$588	45	Idaho	\$354
21	New York	\$578	46	Nebraska	\$335
22	South Dakota	\$573	47	Wyoming	\$333
23	Oregon	\$562	48	Georgia	\$308
24	Kentucky	\$561	49	Missouri	\$296
25	Texas	\$552	50	Arizona	\$291
26	New Jersey	\$547			

Source: Florida TaxWatch from U.S. Department of Commerce data, November 2022.

Rankings may appear to be equal due to rounding.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2021	40	\$399	73.8%
2020	41	\$380	72.7%
2019	38	\$397	76.8%
2018	34	\$421	83.2%
2016	33	\$398	85.6%
2009	22	\$418	110.6%
2006	19	\$426	117.1%

PER CAPITA STATE PERSONAL INCOME TAX COLLECTIONS, FY2021

1	California	\$3,717	26	Idaho	\$1,311
2	Connecticut	\$2,847	27	West Virginia	\$1,262
3	Massachusetts	\$2,811	28	Missouri	\$1,252
4	New York	\$2,750	29	Pennsylvania	\$1,231
5	Minnesota	\$2,658	30	Michigan	\$1,193
6	Oregon	\$2,653	31	Kentucky	\$1,157
7	Hawaii	\$2,319	32	Arkansas	\$1,148
8	Delaware	\$2,153	33	South Carolina	\$1,057
9	Utah	\$2,016	34	Alabama	\$975
10	Virginia	\$1,976	35	Oklahoma	\$948
11	Vermont	\$1,915	36	Ohio	\$905
12	New Jersey	\$1,815	37	Arizona	\$904
13	Colorado	\$1,767	38	Mississippi	\$852
14	Montana	\$1,725	39	Louisiana	\$848
15	Illinois	\$1,718	40	North Dakota	\$578
16	Maryland	\$1,651	41	New Mexico	\$566
17	Rhode Island	\$1,604	42	New Hampshire	\$107
18	Nebraska	\$1,595	43	Tennessee	\$26
19	Kansas	\$1,573	44	Alaska	No Tax
20	Indiana	\$1,557	45	FLORIDA	NO TAX
21	Wisconsin	\$1,533	46	Nevada	No Tax
	U.S. Average	\$1,518	47	South Dakota	No Tax
22	Maine	\$1,518	48	Texas	No Tax
23	North Carolina	\$1,514	49	Washington	No Tax
24	Iowa	\$1,337	50	Wyoming	No Tax
25	Georgia	\$1,321			

Tennessee has repealed its tax (it only applied to dividend and interest income) effective in 2021. New Hampshire's tax applies to interest and dividend income only. Washington does have a tax on capital gains.

Source: Florida TaxWatch from U.S. Department of Commerce data, November 2022.

PER CAPITA STATE CORPORATE INCOME TAX COLLECTIONS, FY2021

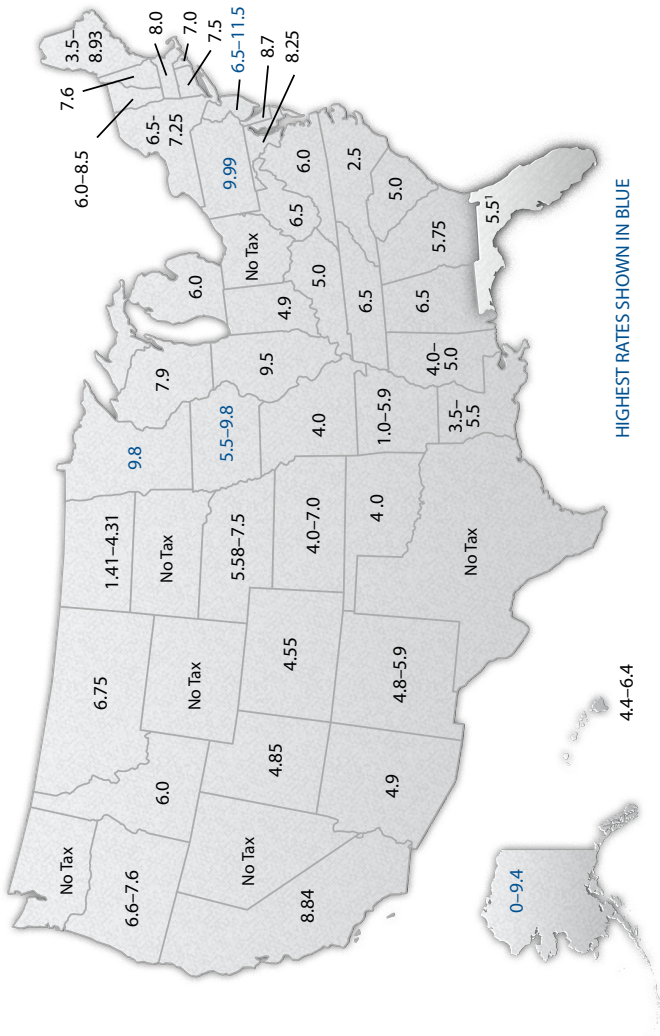
1	N. Hampshire	\$730.06	26	Arkansas	\$204.85
2	Connecticut	\$723.60	27	Indiana	\$203.83
3	California	\$662.89	28	North Dakota	\$200.09
4	New Jersey	\$642.67	29	Idaho	\$187.52
5	Massachusetts	\$524.45	30	Mississippi	\$186.29
6	Illinois	\$450.14	31	Virginia	\$182.85
7	Wisconsin	\$427.06	32	West Virginia	\$179.41
8	Minnesota	\$424.61	33	Alaska	\$170.62
9	Tennessee	\$369.11	34	Georgia	\$162.67
10	Delaware	\$335.60	35	FLORIDA	\$157.19
11	Pennsylvania	\$311.73	36	Oklahoma	\$151.28
12	Maryland	\$298.38	37	Michigan	\$148.77
13	Nebraska	\$291.06	38	North Carolina	\$144.29
14	Oregon	\$288.30	39	South Carolina	\$143.43
	U.S. Average	\$269.27	40	Hawaii	\$132.32
15	Vermont	\$259.06	41	Louisiana	\$126.73
16	Iowa	\$248.72	42	Arizona	\$125.35
17	Kansas	\$247.83	43	Missouri	\$111.48
18	New York	\$247.76	44	New Mexico	\$72.15
19	Montana	\$245.10	45	South Dakota	\$60.55
20	Rhode Island	\$235.37	46	Ohio	\$0.51
21	Alabama	\$225.39	47	Nevada	No Tax
22	Utah	\$225.29	48	Texas	No Tax
23	Colorado	\$220.42	49	Washington	No Tax
24	Maine	\$207.95	50	Wyoming	No Tax
25	Kentucky	\$205.49			

Source: Florida TaxWatch from U.S. Department of Commerce data, November 2022.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2021	35	\$157	60.6%
2020	30	\$115	71.2%
2019	28	\$146	83.0%
2018	29	\$115	78.4%
2016	34	\$111	77.2%
2009	28	\$99	77.3%
2006	31	\$133	83.5%

STATE CORPORATE INCOME TAX RATES JANUARY 1, 2022



HIGHEST RATES SHOWN IN BLUE

* Florida's rate was decreased in a effort to make federal corporate tax reform revenue neutral. The rate dropped to 3.535 for tax years beginning in 2021 but returned to 5.5 in 2022.

Nevada, Ohio, Texas, and Washington do not levy a corporate income tax but do levy a gross receipts tax. Delaware, Oregon, and Tennessee levy both a corporate income tax and a gross receipts tax

Source: National Federation of Tax Administrators, Tax Foundation, and Florida TaxWatch, November 2022.

PER CAPITA STATE LICENSE TAX COLLECTIONS, FY2021

1	Delaware	\$2,082	26	Massachusetts	\$182
2	Oregon	\$585	27	Hawaii	\$179
3	Montana	\$440	28	Ohio	\$172
4	Wyoming	\$368	29	New Mexico	\$162
5	Iowa	\$345	30	Maryland	\$157
6	New Hampshire	\$342	31	Kansas	\$156
7	South Dakota	\$337	32	Arkansas	\$140
8	Tennessee	\$336	33	South Carolina	\$137
9	Illinois	\$300	34	Rhode Island	\$125
10	California	\$287	35	Colorado	\$124
11	Oklahoma	\$273	36	Texas	\$124
12	North Dakota	\$271	37	Indiana	\$121
13	Washington	\$268	38	Alabama	\$120
14	Minnesota	\$264	39	Kentucky	\$118
15	Idaho	\$253	40	FLORIDA	\$116
16	North Carolina	\$247	41	Virginia	\$115
17	Maine	\$238	42	Utah	\$112
18	Pennsylvania	\$228	43	Missouri	\$112
19	Wisconsin	\$227	44	West Virginia	\$110
20	Vermont	\$223	45	Connecticut	\$108
21	Michigan	\$217	46	Louisiana	\$103
22	New Jersey	\$214	47	Nebraska	\$99
23	Alaska	\$209	48	New York	\$90
24	Nevada	\$199	49	Arizona	\$86
	U.S. Average	\$195	50	Georgia	\$70
25	Mississippi	\$193			

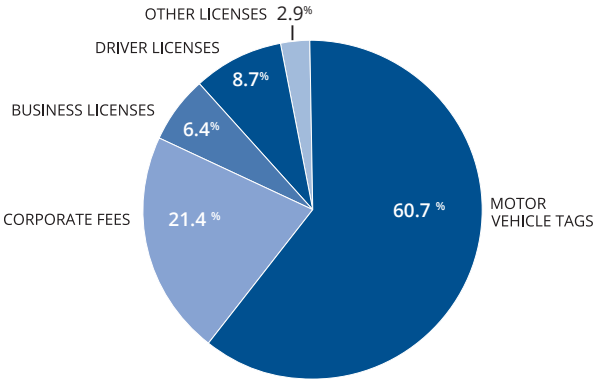
Source: Florida TaxWatch from U.S. Department of Commerce data, November 2022.

FLORIDA HISTORY

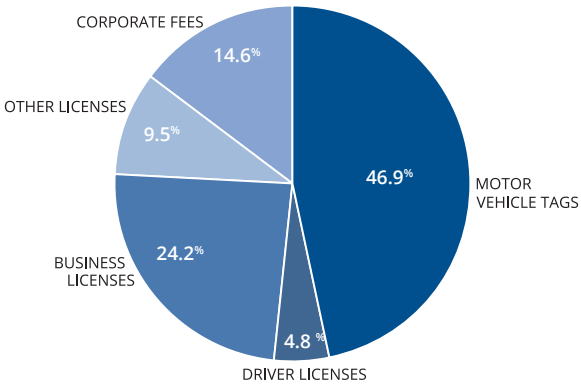
	RANK	AMOUNT	% OF US AVERAGE
2021	40	\$116	59.5%
2020	45	\$98	54.4%
2019	45	\$99	55.0%
2018	44	\$100	57.2%
2016	38	\$110	67.9%
2009	42	\$98	61.3%
2006	37	\$105	69.6%

PERCENTAGE OF TOTAL LICENSE TAXES BY SOURCE FY2021

FLORIDA



UNITED STATES



Source: Florida TaxWatch from U.S. Department of Commerce data, November 2022.

1 "Other" license category includes hunting & fishing, alcoholic beverage, utilities, and amusement licenses.

2 All-state averages include Florida.

PER CAPITA DOCUMENTARY STAMP & STOCK TRANSFER TAX COLLECTIONS, FY2021

1	Delaware	\$247.13	26	Iowa	\$9.59
2	Washington	\$234.25	27	West Virginia	\$8.91
3	FLORIDA	\$223.57	28	Illinois	\$6.94
4	New Hampshire	\$146.52	29	Oklahoma	\$6.84
5	Vermont	\$110.90	30	Arizona	\$2.65
6	Connecticut	\$104.97	31	Missouri	\$2.37
7	Virginia	\$93.79	32	Kentucky	\$0.80
8	Minnesota	\$71.98	33	Oregon	\$0.46
9	New York	\$69.39	34	South Dakota	\$0.22
10	Massachusetts	\$68.45	35	Alaska	No Tax
11	Pennsylvania	\$60.71	35	California	No Tax
12	Tennessee	\$56.55	35	Colorado	No Tax
13	New Jersey	\$53.48	35	Georgia	No Tax
14	Nevada	\$46.12	35	Idaho	No Tax
15	Maryland	\$43.67	35	Indiana	No Tax
16	Hawaii	\$43.35	35	Kansas	No Tax
	U.S. Average	\$42.39	35	Louisiana	No Tax
17	Michigan	\$40.9	35	Mississippi	No Tax
18	Maine	\$38.17	35	Montana	No Tax
19	South Carolina	\$35.63	35	New Mexico	No Tax
20	Arkansas	\$22.52	35	North Dakota	No Tax
21	Wisconsin	\$18.01	35	Ohio	No Tax
22	Rhode Island	\$16.17	35	Texas	No Tax
23	Alabama	\$16	35	Utah	No Tax
24	North Carolina	\$11.52	35	Wyoming	No Tax
25	Nebraska	\$10.77			

Source: Florida TaxWatch from U.S. Department of Commerce data, November 2022.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2021	3	\$224	527.4%
2020	3	\$154	457.7%
2019	3	\$142	459.0%
2018	3	\$138	463.5%
2016	2	\$130	481.5%
2009	1	\$72	444.4%
2006	1	\$276	690.3%

STATE CIGARETTE TAX RATES CENTS PER PACK, JANUARY 1, 2021

1	Connecticut	\$4.35	26	Montana	\$1.70
1	New York	\$4.35	26	Utah	\$1.70
3	Rhode Island	\$4.25	28	Ohio	\$1.60
4	Maryland	\$3.75	29	South Dakota	\$1.53
5	Minnesota	\$3.70	30	Texas	\$1.41
6	Massachusetts	\$3.51	31	Iowa	\$1.36
7	Oregon	\$3.33	32	FLORIDA	\$1.339
8	Hawaii	\$3.20	33	Kansas	\$1.29
9	Vermont	\$3.08	34	West Virginia	\$1.20
10	Washington	\$3.025	35	Arkansas	\$1.15
11	Illinois	\$2.98	36	Kentucky	\$1.10
12	California	\$2.87	37	Louisiana	\$1.08
13	New Jersey	\$2.70	38	Indiana	\$0.995
14	Pennsylvania	\$2.60	39	Mississippi	\$0.68
15	Wisconsin	\$2.52	39	Alabama	\$0.675
16	Delaware	\$2.10	41	Nebraska	\$0.64
17	Oklahoma	\$2.03	42	Tennessee	\$0.62
18	Alaska	\$2.00	43	Wyoming	\$0.60
18	Arizona	\$2.00	43	Virginia	\$0.60
18	Maine	\$2.00	45	Idaho	\$0.57
18	Michigan	\$2.00	45	South Carolina	\$0.57
18	New Mexico	\$2.00	47	North Carolina	\$0.45
23	Colorado	\$1.94	48	North Dakota	\$0.44
24	Nevada	\$1.80	49	Georgia	\$0.37
25	N. Hampshire	\$1.78	50	Missouri	\$0.17
	U. S. Median	\$1.78			

Alabama, Illinois, Missouri, New York City, Tennessee, and Virginia have local cigarette taxes.

(1) also imposes a cigarette sales tax of 63.3 cents which is adjusted annually by CPI.

Tax rates based on a standard 20 cigarette pack.

Federal Tax - 101 cents a pack.

Source: Florida TaxWatch from Federation of Tax Administrators data, January 1, 2022.

STATE TAX RATES ON BEER DOLLARS PER GALLON, JANUARY 1, 2022

1	Tennessee ²	\$1.29	24	Washington	\$0.26
2	Alaska	\$1.07	27	Connecticut	\$0.23
3	Alabama ⁴	\$1.05	27	Illinois	\$0.23
4	Georgia ⁴	\$1.01	29	California	\$0.20
5	Hawaii	\$0.93	29	Michigan	\$0.20
6	Kentucky ²	\$0.89	29	Texas	\$0.20
7	South Carolina	\$0.77	32	Iowa	\$0.19
8	North Carolina	\$0.62	33	Kansas	\$0.18
9	Maryland ³	\$0.55	33	Ohio	\$0.18
10	FLORIDA	\$0.48	33	West Virginia	\$0.18
11	Minnesota ³	\$0.46	36	Arizona	\$0.16
12	North Dakota	\$0.45	36	Nevada	\$0.16
13	Mississippi	\$0.43	38	Idaho	\$0.15
14	New Mexico	\$0.41	39	Montana	\$0.14
14	Utah	\$0.41	39	New York	\$0.14
16	Louisiana	\$0.40	41	Indiana	\$0.12
16	Oklahoma	\$0.40	41	New Jersey	\$0.12
18	Maine	\$0.35	41	Rhode Island ¹	\$0.12
19	Arkansas ^{1,3}	\$0.34	44	Massachusetts	\$0.11
20	Nebraska	\$0.31	45	Colorado	\$0.08
21	N. Hampshire	\$0.30	45	Oregon	\$0.08
22	South Dakota	\$0.27	45	Pennsylvania	\$0.08
22	Vermont	\$0.27	48	Missouri	\$0.06
24	Delaware	\$0.26	48	Wisconsin	\$0.06
24	Virginia	\$0.26	50	Wyoming	\$0.02
	U.S. Median	\$0.26			

Source: Distilled Spirits Council of the US, Tax Foundation, March 2022.

Note: Rates are those applicable to off-premises sales of 4.7% alcohol by volume distilled in 12 ounce containers. Does not include the federal tax of up to 58 cents per gallon.

1 Includes case fees and/or bottle fees which may vary with the size of container.

2 Includes the wholesale tax rate in Kentucky (10%) and Tennessee (\$35.60/barrel), converted into a gallonage excise tax rate.

3 Includes sales taxes specific to alcohol beverages.

4 Includes the statewide local rate in Alabama (\$0.52) and Georgia (\$0.53).

STATE TAX RATES ON SPIRITS DOLLARS PER GALLON, JANUARY 1, 2022

License States			Control States ¹		
1	Washington ^{5,6}	\$37.81	1	Oregon	\$21.94
2	Alaska ²	\$12.80	2	Virginia	\$19.89
3	Kentucky ⁴	\$8.81	3	Alabama	\$19.11
4	Minnesota ^{3,5}	\$8.77	4	Utah	\$15.91
5	Illinois ²	\$8.55	5	North Carolina	\$15.33
6	Arkansas ^{3,5}	\$7.64	6	Iowa	\$13.02
7	FLORIDA²	\$6.50		Control Median	\$12.70
8	New York ²	\$6.44	7	Maine	\$11.96
9	New Mexico	\$6.06	8	Michigan	\$11.94
10	Hawaii	\$5.98	9	Idaho	\$10.90
11	Connecticut ²	\$5.94	10	Montana	\$9.83
12	Oklahoma	\$5.56	11	Ohio	\$9.83
	License Median	\$5.53	12	Mississippi	\$8.10
13	New Jersey	\$5.50	13	Vermont	\$7.68
14	South Carolina	\$5.42	14	West Virginia	\$7.62
15	Rhode Island ²	\$5.40	15	Pennsylvania	\$7.40
16	Maryland ^{2,5}	\$5.03	16	New Hampshire	No Tax
17	South Dakota ²	\$4.78	16	Wyoming	No Tax
18	North Dakota ^{2,5}	\$4.68	<p>Source: Distilled Spirits Council of the US, and the Tax Foundation, March 2022.</p> <p>Note: Rates are those applicable to off-premise sales of 40% alcohol by volume distilled spirits in 750ml containers.</p> <p>Does not include the tiered federal tax of \$2.70 to \$13.50 per gallon.</p> <p>1 In control states (where government controls sales) products can be subject to ad valorem and excise taxes.</p> <p>2 Different rates also applicable according to alcohol content, place of production, size of container, place purchased.</p> <p>3 Includes case fees and/or bottle fees which may vary with the size of container.</p> <p>4 Includes the wholesale tax rate of 11%, converted into a gallonage excise tax rate.</p> <p>5 Includes sales taxes specific to alcoholic beverage.</p> <p>6 Includes the retail (17%) and distributor (5/10%) license fees, converted into a. gallonage excise tax rate.</p>		
19	Delaware ²	\$4.50			
20	Tennessee ³	\$4.46			
21	Massachusetts ²	\$4.05			
22	Georgia ²	\$3.79			
23	Nebraska	\$3.75			
24	Nevada ²	\$3.60			
25	California ²	\$3.30			
26	Wisconsin	\$3.25			
27	Louisiana ²	\$3.03			
28	Arizona	\$3.00			
29	Indiana ²	\$2.68			
29	Kansas	\$2.50			
31	Texas ²	\$2.40			
32	Colorado	\$2.28			
33	Missouri	\$2.00			

STATE TAX RATES ON TABLE WINE DOLLARS PER GALLON, JANUARY 1, 2022

1	Kentucky ²	\$3.23	26	Arizona	\$0.84
2	Alaska	\$2.50	27	Connecticut	\$0.79
3	FLORIDA	\$2.25	28	Louisiana	\$0.76
4	Iowa	\$1.75	28	Oklahoma	\$0.72
5	Alabama	\$1.70	30	Nevada	\$0.70
5	New Mexico	\$1.70	31	Oregon	\$0.67
7	Delaware	\$1.63	32	Maine	\$0.60
8	Georgia	\$1.51	33	Massachusetts	\$0.55
8	Virginia	\$1.51	33	Vermont	\$0.55
10	Maryland ³	\$1.48	35	Michigan	\$0.51
11	Rhode Island	\$1.40	36	Indiana	\$0.47
12	Illinois	\$1.39	37	Idaho	\$0.45
13	Hawaii	\$1.38	38	Missouri	\$0.42
14	Arkansas ^{1,3}	\$1.37	39	Ohio	\$0.32
14	South Dakota ³	\$1.37	39	Colorado	\$0.32
16	Tennessee ¹	\$1.27	41	Kansas	\$0.30
17	Minnesota ^{1,3}	\$1.25	41	New York	\$0.30
17	North Dakota	\$1.10	43	Wisconsin	\$0.25
19	South Carolina	\$1.08	44	Texas	\$0.20
	U.S. Median	\$1.06	44	California	\$0.20
20	Montana	\$1.06	46	Mississippi	N/A
21	West Virginia	\$1.00	46	N. Hampshire	N/A
21	North Carolina	\$1.00	46	Pennsylvania	N/A
23	Nebraska	\$0.95	46	Utah	N/A
24	New Jersey	\$0.88	46	Wyoming	N/A
25	Washington	\$0.87			

Source: Distilled Spirits Council of the US and Tax Foundation, March 2022.

Note: Rates are those applicable to off-premises sales of 11% alcohol by volume distilled in 750ml containers. Does not include the federal tax of up to \$3.15 per gallon (\$3.40 for sparkling wine).

1 Includes case fees and/or bottle fees which may vary with the size of container.

2 Includes the wholesale tax rate of 10%, converted into a gallonage excise tax rate.

3 Includes sales taxes specific to alcohol beverages

N/A - Control states, where government controls all sales. Products may be subject to ad valorem markup and excise taxes.

STATE TAXES ON CANDY & SOFT DRINKS JANUARY 2022

COLOR CODE:

	Not treated as groceries, which are exempt from sales tax
	Treated as groceries, which are not exempt from sales tax
	Treated as groceries which are taxed at lower than standard sales tax rate

1	Indiana	7.00%	26	Colorado	2.90%
1	Mississippi	7.00%	27	Virginia	2.50%
1	Rhode Island	7.00%	28	Utah	1.75%
4	Minnesota	6.875%	29	Missouri	1.225%
5	New Jersey	6.625%	30	California ¹	ex/8.25%
6	Arkansas ²	6.50%	31	Washington ¹	ex/6.5%
6	Kansas	6.50%	32	Pennsylvania ¹	ex/6.0%
8	Connecticut	6.35%	32	West Virginia ¹	ex/6.0%
9	Illinois ²	6.25%	32	Vermont	ex/6.0%
9	Texas	6.25%	35	Ohio ¹	ex/5.75%
11	Florida	6.00%	36	Arizona	exempt
11	Idaho	6.00%	36	Georgia	exempt
11	Iowa	6.00%	36	Louisiana	exempt
11	Kentucky	6.00%	36	Massachusetts	exempt
11	Maryland	6.00%	36	Michigan	exempt
16	Maine	5.50%	36	Nebraska	exempt
17	North Dakota	5.00%	36	Nevada	exempt
17	Wisconsin	5.00%	36	New Mexico	exempt
19	North Carolina	4.75%	36	South Carolina	exempt
20	Oklahoma	4.50%	36	Wyoming	exempt
20	South Dakota	4.50%	46	Alaska	No Sales Tax
22	Tennessee ³	4.00%	46	Delaware	No Sales Tax
23	Alabama	4.00%	46	Montana	No Sales Tax
23	Hawaii	4.00%	46	N. Hampshire	No Sales Tax
23	New York	4.00%	46	Oregon	No Sales Tax

* States which treat candy and soft drinks differently, candy exempt, soft drinks taxed at sales tax rate

** Taxes groceries at lower rate, candy and soft drinks at standard sales tax rate.

*** Soda taxed as groceries (4%), candy taxed at regular sales tax (7%)

Source: Florida TaxWatch from Tax Foundation and Bloomberg Tax data, November 2022.

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PER CAPITA LOCAL OWN SOURCE REVENUE 40

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PER CAPITA LOCAL PROPERTY TAX COLLECTIONS 42

PER CAPITA LOCAL TRANSACTION TAX COLLECTIONS 43

FLORIDA COUNTY LOCAL OPTION SALES TAX RATES 44

PER CAPITA LOCAL OWN SOURCE* REVENUE FY2020

1	New York	\$6,930	26	North Carolina	\$3,182
2	Wyoming	\$5,347	27	Missouri	\$3,138
3	California	\$4,833	28	Kansas	\$3,090
4	Colorado	\$4,713	29	Utah	\$3,081
5	Alaska	\$4,536	30	Louisiana	\$3,053
6	Washington	\$4,389	31	Rhode Island	\$3,043
7	New Jersey	\$4,206	32	Nevada	\$3,032
8	Nebraska	\$4,169	33	Indiana	\$3,029
9	Illinois	\$3,976	34	South Dakota	\$2,981
10	Texas	\$3,884	35	Hawaii	\$2,868
11	FLORIDA	\$3,789	36	Wisconsin	\$2,775
	U.S Average	\$3,785	37	Alabama	\$2,764
12	Maryland	\$3,770	38	Mississippi	\$2,686
13	Connecticut	\$3,722	39	Michigan	\$2,620
14	Iowa	\$3,636	40	Oklahoma	\$2,589
15	N. Hampshire	\$3,603	41	Tennessee	\$2,546
16	Oregon	\$3,487	42	Montana	\$2,486
17	Maine	\$3,448	43	Arizona	\$2,454
18	Massachusetts	\$3,401	44	Idaho	\$2,394
19	Minnesota	\$3,395	45	New Mexico	\$2,356
20	Ohio	\$3,393	46	Kentucky	\$2,057
21	South Carolina	\$3,387	47	West Virginia	\$1,969
22	Pennsylvania	\$3,325	48	Delaware	\$1,932
23	Georgia	\$3,278	49	Vermont	\$1,661
24	North Dakota	\$3,205	50	Arkansas	\$1,559
25	Virginia	\$3,200			

Source: Florida TaxWatch from U.S. Department of Commerce data, November 2022.

*For definition of "Own Source Revenue" see p. 5.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2020	11	\$3,789	100.1%
2019	15	\$3,564	96.1%
2018	16	\$3,344	95.3%
2017	16	\$3,272	97.5%
2015	15	\$3,029	96.2%
2009	6	\$3,451	119.0%
2006	6	\$2,955	113.9%

PER CAPITA LOCAL TAX COLLECTIONS FY2020

1	New York	\$5,332	26	Wyoming	\$1,953
2	New Jersey	\$3,487	27	Missouri	\$1,950
3	Connecticut	\$3,332	28	Kansas	\$1,918
4	Colorado	\$3,068	29	Georgia	\$1,876
5	N. Hampshire	\$3,058	30	Wisconsin	\$1,855
6	Maryland	\$2,938	31	Minnesota	\$1,813
7	Maine	\$2,859	32	Utah	\$1,812
8	Illinois	\$2,852	33	Nevada	\$1,770
9	Massachusetts	\$2,757	34	South Carolina	\$1,763
10	Alaska	\$2,719	35	Arizona	\$1,683
11	Nebraska	\$2,666	36	New Mexico	\$1,620
12	Texas	\$2,663	37	Oklahoma	\$1,599
13	California	\$2,645	38	Montana	\$1,556
14	Rhode Island	\$2,512	39	North Carolina	\$1,505
	U.S. Average	\$2,432	40	Michigan	\$1,474
15	Pennsylvania	\$2,419	41	Indiana	\$1,410
16	Washington	\$2,401	42	Kentucky	\$1,359
17	Virginia	\$2,346	43	Alabama	\$1,359
18	Ohio	\$2,261	44	Tennessee	\$1,297
19	Oregon	\$2,192	45	Delaware	\$1,269
20	South Dakota	\$2,192	46	Mississippi	\$1,229
21	Hawaii	\$2,167	47	West Virginia	\$1,224
22	Iowa	\$2,089	48	Idaho	\$1,222
23	FLORIDA	\$2,051	49	Vermont	\$1,126
24	North Dakota	\$1,978	50	Arkansas	\$932
25	Louisiana	\$1,960			

Source: Florida TaxWatch from U.S. Department of Commerce data, November 2022.

Rankings may appear to be equal due to rounding.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2020	23	\$2,051	84.3%
2019	28	\$1,911	80.2%
2018	28	\$1,806	79.4%
2017	28	\$1,750	80.9%
2015	27	\$1,627	80.0%
2009	11	\$1,962	106.6%
2006	16	\$1,631	99.3%

PER CAPITA LOCAL PROPERTY TAX COLLECTIONS, FY2020

1	New Jersey	\$3,427	26	Montana	\$1,502
2	Connecticut	\$3,290	27	Ohio	\$1,457
3	New York	\$3,111	28	Kansas	\$1,445
4	N. Hampshire	\$2,988	29	Michigan	\$1,357
5	Maine	\$2,831	30	South Carolina	\$1,309
6	Massachusetts	\$2,634	31	Georgia	\$1,276
7	Rhode Island	\$2,444	32	Washington	\$1,245
8	Illinois	\$2,259	33	Utah	\$1,213
9	Texas	\$2,222	34	Mississippi	\$1,156
10	Alaska	\$2,101	35	Indiana	\$1,144
11	Nebraska	\$2,088	36	Idaho	\$1,136
12	Colorado	\$1,960	37	Missouri	\$1,108
13	California	\$1,875	38	North Carolina	\$1,084
14	Virginia	\$1,826	39	Vermont	\$1,069
15	Iowa	\$1,805	40	Arizona	\$1,057
	U.S. Average	\$1,757	41	Delaware	\$1,052
16	Oregon	\$1,727	42	Nevada	\$1,045
17	Wisconsin	\$1,700	43	West Virginia	\$996
18	Wyoming	\$1,651	44	Louisiana	\$894
19	Minnesota	\$1,644	45	Oklahoma	\$884
20	Pennsylvania	\$1,640	46	New Mexico	\$857
21	South Dakota	\$1,607	47	Tennessee	\$846
22	Maryland	\$1,603	48	Kentucky	\$762
23	Hawaii	\$1,552	49	Alabama	\$544
24	FLORIDA	\$1,543	50	Arkansas	\$397
25	North Dakota	\$1,531			

Source: Florida TaxWatch from U.S. Department of Commerce data, November 2022.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2020	24	\$1,543	87.8%
2019	24	\$1,461	85.5%
2018	25	\$1,387	85.1%
2017	23	\$1,342	85.6%
2015	25	\$1,244	84.4%
2009	12	\$1,600	117.3%
2006	13	\$1,269	107.4%

PER CAPITA LOCAL TRANSACTION TAX COLLECTIONS, 2020

1	Louisiana	\$1,026	26	South Carolina	\$281
2	New York	\$1,008	27	Nebraska	\$258
3	Colorado	\$1,007	28	Ohio	\$228
4	Washington	\$970	29	Iowa	\$218
5	New Mexico	\$733	30	Wyoming	\$195
6	Oklahoma	\$673	31	Kentucky	\$178
7	Alabama	\$659	32	Oregon	\$169
8	Missouri	\$642	33	Maryland	\$141
9	Nevada	\$572	34	Pennsylvania	\$119
10	Alaska	\$563	35	Minnesota	\$107
11	Arizona	\$560	36	Wisconsin	\$105
12	California	\$551	37	West Virginia	\$83
13	Georgia	\$542	38	Massachusetts	\$63
14	Utah	\$542	39	Idaho	\$45
15	Illinois	\$524	40	Mississippi	\$41
16	Arkansas	\$517	41	Vermont	\$41
17	South Dakota	\$491	42	Indiana	\$35
18	Hawaii	\$422	43	Rhode Island	\$27
	U.S. Average	\$421	44	Michigan	\$22
19	Kansas	\$416	45	Delaware	\$20
20	North Dakota	\$406	46	Montana	\$16
21	Texas	\$399	47	New Jersey	\$15
22	Tennessee	\$398	48	Maine	\$5
23	FLORIDA	\$379	49	New Hampshire	\$5
24	North Carolina	\$367	50	Connecticut	-
25	Virginia	\$337			

Source: Florida TaxWatch from U.S. Department of Commerce data, November 2022.

FLORIDA HISTORY

	RANK	AMOUNT	% OF US AVERAGE
2020	23	\$379	90.0%
2019	25	\$332	79.1%
2018	25	\$313	77.7%
2017	24	\$302	79.9%
2015	26	\$285	81.4%
2009	25	\$263	88.9%
2006	23	\$259	96.6%

**FLORIDA COUNTY LOCAL OPTION SALES TAX RATES
AS OF JANUARY 1, 2022**

1.50%	Calhoun, Clay, DeSoto, Duval, Escambia, Gadsden, Highlands, Hillsborough, Holmes, Jackson, Leon, Liberty, Madison, Monroe, Osceola, Washington
1%	Alachua, Baker, Bay, Bradford, Brevard, Broward, Charlotte, Collier, Columbia, Dixie, Flagler, Franklin, Gilchrist, Glades, Gulf, Hamilton, Hardee, Hendry, Indian River, Jefferson, Lafayette, Lake, Levy, Manatee, Marion, Miami-Dade, Nassau, Okaloosa, Okeechobee, Palm Beach, Pasco, Pinellas, Polk, Putnam, St. Lucie, Santa Rosa, Sarasota, Seminole, Sumter, Suwannee, Taylor, Union, Wakulla, Walton
0.50%	Hernando, Lee, Martin, Orange, St. Johns, Volusia
No Tax	Citrus

Source: Florida Department of Revenue and Florida TaxWatch, November 2022.

ABOUT FLORIDA TAXWATCH

As an independent, nonpartisan, nonprofit taxpayer research institute and government watchdog, it is the mission of Florida TaxWatch to provide the citizens of Florida and public officials with high quality, independent research and analysis of issues related to state and local government taxation, expenditures, policies, and programs. Florida TaxWatch works to improve the productivity and accountability of Florida government. Its research recommends productivity enhancements and explains the statewide impact of fiscal and economic policies and practices on citizens and businesses.

Florida TaxWatch is supported by voluntary, tax-deductible donations and private grants, and does not accept government funding. Donations provide a solid, lasting foundation that has enabled Florida TaxWatch to bring about a more effective, responsive government that is accountable to the citizens it serves since 1979.

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All Florida TaxWatch research done under the direction of Dominic M. Calabro, President, CEO, Publisher & Editor.


The findings in this Report are based on the data and sources referenced. Florida TaxWatch research is conducted with every reasonable attempt to verify the accuracy and reliability of the data, and the calculations and assumptions made herein. Please feel free to contact us if you feel that this paper is factually inaccurate.

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