

**Table 10. Per Capita State and Local Sales Tax Collections
Fiscal Year 2005**

State	General Sales Taxes [1]		Selective Sales Taxes [2]		Total Sales and Gross Receipts Taxes	
	Amount	Rank	Amount	Rank	Amount	Rank
Hawaii	\$1,678	2	\$596	5	\$2,274	1
Nevada	1,269	5	942	1	2,211	2
WASHINGTON	1,692	1	505	10	2,197	3
Louisiana	1,260	6	443	20	1,703	4
Florida	1,130	9	546	6	1,676	5
Wyoming	1,341	3	271	48	1,612	6
Tennessee	1,271	4	304	41	1,575	7
Arkansas	1,199	7	356	31	1,555	8
New Mexico	1,119	10	363	29	1,482	9
Arizona	1,180	8	290	42	1,470	10
Connecticut	933	16	531	8	1,465	11
South Dakota	1,076	12	374	24	1,450	12
New York	1,092	11	356	30	1,448	13
Texas	883	19	474	19	1,357	14
California	1,039	13	317	39	1,356	15
Minnesota	833	24	500	12	1,333	16
Nebraska	1,006	14	311	40	1,316	17
Illinois	655	39	653	3	1,308	18
Rhode Island	786	29	505	11	1,291	19
Vermont	506	45	758	2	1,265	20
Kansas	917	17	346	32	1,263	21
Alabama	777	31	484	16	1,261	22
North Dakota	755	32	492	13	1,247	23
Mississippi	890	18	342	33	1,233	24
Colorado	942	15	280	44	1,222	25
West Virginia	604	42	615	4	1,219	26
Missouri	838	23	375	23	1,213	27
Utah	876	20	336	35	1,212	28
New Jersey	753	33	424	22	1,176	29
Michigan	799	26	367	25	1,167	30
Indiana	798	27	364	28	1,162	31
Kentucky	624	40	490	15	1,114	32
Ohio	841	21	270	49	1,111	33
Georgia	839	22	271	47	1,110	34
Wisconsin	778	30	327	36	1,105	35
Pennsylvania	666	38	434	21	1,099	36
Oklahoma	827	25	271	46	1,098	37
North Carolina	720	35	367	26	1,087	38
Idaho	789	28	277	45	1,066	39
Iowa	728	34	336	34	1,064	40
Maine	709	37	325	37	1,034	41
Maryland	517	44	513	9	1,030	42
Virginia	535	43	475	18	1,010	43
South Carolina	714	36	283	43	996	44
Massachusetts	605	41	317	38	922	45
Alaska	237	46	366	27	603	46
New Hampshire	--	--	540	7	540	47
Montana	--	--	492	14	492	48
Delaware	--	--	482	17	482	49
Oregon	--	--	267	50	267	50

[1] Includes retail sales taxes that apply to most goods and gross receipts taxes measured by sales (e.g., Washington's B&O tax), per Census Bureau classifications which do not separate general sales taxes from gross receipts taxes.

[2] Specific taxes upon particular items, such as gasoline, alcoholic beverages, tobacco products and public utilities.