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**Table 9.01-- FEDERAL, STATE, AND COUNTY TAX COLLECTIONS:  
1980 TO 2007**

[In thousands of dollars. For fiscal year ending September 30 for federal, June 30 for others]

Year	All levels	Federal	State and counties		
			Total	State	Counties
1980	2,966,128	1,670,459	1,295,669	1,255,622	40,047
1981	3,245,507	1,826,363	1,419,144	1,371,490	47,655
1982	3,314,106	1,876,628	1,437,478	1,132,699	304,779
1983	3,451,664	1,897,858	1,553,806	1,225,010	328,796
1984	3,655,283	1,980,467	1,674,816	1,331,551	343,265
1985	3,922,942	2,116,773	1,806,169	1,440,553	365,616
1986	4,296,653	2,337,028	1,959,625	1,562,195	397,429
1987	4,997,831	2,809,135	2,188,696	1,776,430	412,266
1988	5,765,935	3,310,750	2,455,185	2,033,181	422,004
1989	6,464,598	3,731,845	2,732,753	2,283,891	448,862
1990	7,212,998	4,264,127	2,948,871	2,441,273	507,598
1991	7,904,148	4,570,534	3,333,614	2,753,562	580,052
1992	7,975,930	4,542,943	3,432,986	2,772,325	660,662
1993	8,033,353	4,489,142	3,544,211	2,829,710	714,501
1994	8,346,552	4,613,645	3,732,906	2,991,811	741,096
1995	8,211,146	4,461,739	3,749,407	3,012,835	736,572
1996	8,571,030	4,573,256	3,997,774	3,257,099	740,675
1997	(NA)	(1)	4,040,110	3,301,030	739,081
1998	8,748,424	4,690,970	4,057,454	3,324,827	732,627
1999	9,628,577	5,566,221	4,062,356	3,334,087	728,269
2000	10,483,283	6,236,857	4,246,426	3,496,500	749,926
2001	(NA)	6,689,385	(NA)	(NA)	(NA)
2002	9,930,343	5,559,960	4,370,383	3,564,850	805,533
2003	9,836,631	5,262,429	4,574,202	3,723,126	851,076
2004	(NA)	8,394,777	(NA)	(NA)	(NA)
2005	(NA)	6,680,481	(NA)	(NA)	(NA)
2006	(NA)	7,122,326	(NA)	(NA)	(NA)
2007	(NA)	7,666,494	(NA)	(NA)	(NA)

NA Not available.

1/ *IRS Data Book 1997* contains data for the Pacific-Northwest of which Hawaii is a part. No Hawaii detail.

Source: Tax Foundation of Hawaii, *Government in Hawaii* (annual) and unpublished compilations of Hawaii State Department of Accounting and General Services, Annual Report of the Comptroller (annual) and of the Finance Directors' Annual Reports of the City & County of Honolulu, and the counties of Hawaii, Kauai and Maui (various reports); and U.S. Department of the Treasury, Internal Revenue Service, *Annual Report of the Commissioner* (annual through 1992); *IRS Data Book* (annual, beginning 1992); and for 2001 to 2007 <<http://www.irs.ustreas.gov/taxstats/article/0,,id=102174,00.html>> accessed March 14, 2008; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.02-- FEDERAL TAX COLLECTIONS, BY SOURCE: 2003 to 2007**

[In thousands of dollars. For fiscal year ending September 30. Receipts shown for the State of Hawaii does not necessarily indicate the Federal tax burden, since, in many instances, taxes are collected in one state from residents of, or operations in, another. Also, taxes of corporations may be paid from the principal office, although the operations of these corporations may be located in one or more state(s). Collections are gross, i.e. not net of refunds. Collections relate to the given fiscal year for the most part. However, in a given fiscal year, refunds may be issued for a tax paid in a prior year, and therefore, the total refund may exceed the collection amount]

Source	2003	2004	2005 1/	2006 1/	2007 1/
Federal collections	5,262,429	8,394,777	6,680,481	7,122,326	7,666,494
Corporate income	381,241	460,777	582,688	655,818	677,846
Individual income and employment	4,715,641	7,746,147	5,837,659	6,184,056	6,761,439
Income tax not withheld & SECA 2/	1,071,230	1,227,918	1,479,138	1,820,109	1,878,985
Income tax withheld & FICA 3/	3,624,828	6,497,866	4,335,866	4,341,029	4,858,699
Railroad retirement	-	-	-	-	(4/)
Unemployment insurance	19,583	20,363	22,655	22,918	23,755
Estate	62,306	77,875	89,479	93,711	93,328
Gift	5,758	2,853	3,998	3,604	2,997
Excise 5/	97,482	107,125	166,658	185,136	130,884

1/ Through an improved location methodology, entities are now more accurately distributed by State. Beginning with FY 2005, the ZIP Code on the tax return is used to classify returns by State. In prior years, the location of the IRS District Office associated with the taxpayer's account was used to determine State distribution.

2/ SECA Self-Employment Insurance Contributions Act, includes old-age, survivors, disability, and hospital insurance taxes on self-employment income. Also includes estate and trust income tax collections.

3/ FICA Federal Insurance Contributions Act, includes old-age, survivors, disability, and hospital insurance taxes on wages and salaries.

4/ Less than \$500.

5/ Excludes excise taxes collected by the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau.

Source: U.S. Department of the Treasury, Internal Revenue Service, *IRS Data Book* (annual), <<http://www.irs.gov/taxstats/article/0,,id=102174,00.html>> accessed March 14, 2008.

**Table 9.04-- STATE GOVERNMENT TAX COLLECTIONS FOR THE  
UNITED STATES AND HAWAII: 2007**

[For fiscal year ending June 30 except for New York (March 31), Texas (August 31), Alabama and Michigan (September 30). Taxes are net of refunds. Amounts in thousands of dollars and per capita in dollars]

Item	United States		Hawaii	
	Amount	Per capita 1/	Amount	Per capita 1/
Total taxes	750,282,072	2,487.50	5,093,842	3,969.06
Property taxes	12,157,348	40.31	(X)	(X)
Sales and gross receipts	345,827,843	1,146.56	3,227,965	2,515.19
General sales and gross receipts	236,333,048	783.54	2,557,644	1,992.88
Selective sales taxes	109,494,795	363.02	670,321	522.31
Alcoholic beverages	5,156,536	17.10	46,034	35.87
Amusements	5,929,715	19.66	(X)	(X)
Insurance premiums	15,345,345	50.88	99,079	77.20
Motor fuels	36,523,953	121.09	89,729	69.92
Pari-mutuels	294,424	0.98	(X)	(X)
Public utilities	10,986,363	36.42	124,017	96.63
Tobacco products	15,262,111	50.60	85,779	66.84
Other selective sales	19,996,348	66.30	225,683	175.85
Licenses	46,882,661	155.44	156,238	121.74
Alcoholic beverages	441,698	1.46	(X)	(X)
Amusements	609,963	2.02	(X)	(X)
Corporation	8,307,892	27.54	1,478	1.15
Hunting and fishing	1,413,091	4.68	440	0.34
Motor vehicle	19,359,362	64.18	108,314	84.40
Motor vehicle operators	2,131,455	7.07	446	0.35
Public utility	480,573	1.59	14,580	11.36
Occupation and business, NEC	13,389,702	44.39	29,519	23.00
Other licenses	748,925	2.48	1,461	1.14
Income taxes	319,286,060	1,058.57	1,661,153	1,294.35
Individual income	265,907,186	881.59	1,560,306	1,215.77
Corporation net income	53,378,874	176.97	100,847	78.58
Other taxes	26,128,160	86.63	48,486	37.78
Death and gift	4,901,473	16.25	162	0.13
Documentary and stock transfer	10,256,669	34.01	48,324	37.65
Severance	10,728,931	35.57	(X)	(X)
Other	241,087	0.80	(X)	(X)

X Not applicable.

1/ Based on July 1, 2007 population for the United States of 301,621,157 and for Hawaii 1,283,388. As released December 27, 2007 by the U.S. Census Bureau, Population Division, "Annual Estimates of the Population for the United States, Regions, States, and Puerto Rico: April 1, 2000 to July 1, 2007" (NST-EST2007-01).

Source: U.S. Census Bureau, "State Government Tax Collections: 2007"

<<http://www.census.gov/govs/www/statetax07.html>> accessed March 6, 2008 and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.05-- ESTIMATED STATE AND LOCAL TAXES PAID BY A FAMILY OF THREE OR FOUR, FOR HONOLULU AND THE MEDIAN AND AVERAGE OF 51 MAJOR CITIES: 2003 TO 2006**

[For a family of four for 2002 to 2004 and family of three for 2005 and 2006. Largest city in each state, and the District of Columbia. For the listing of cities, see source]

Gross family income level (dollars)	Honolulu			51-city median		51-city average 1/	
	Taxes (dollars)	Percent of income	Rank 2/	Taxes (dollars)	Percent of income	Taxes (dollars)	Percent of income
2003							
25,000	1,687	6.7	30	1,740	7.0	1,816	7.3
50,000	3,832	7.7	31	4,070	8.1	4,172	8.3
75,000	6,393	8.5	32	6,805	9.1	6,832	9.1
100,000	8,720	8.7	32	9,391	9.4	9,203	9.2
150,000	13,458	9.0	31	14,011	9.3	13,859	9.2
2004							
25,000	1,728	6.9	30	1,798	7.2	1,787	7.1
50,000	3,941	7.9	29	4,073	8.1	4,161	8.3
75,000	6,566	8.8	32	6,908	9.2	6,884	9.2
100,000	8,911	8.9	32	9,449	9.4	9,254	9.3
150,000	13,700	9.1	32	14,219	9.5	13,903	9.3
2005							
25,000	3,069	12.3	14	2,788	11.2	2,792	11.2
50,000	2,177	4.4	51	4,235	8.5	4,379	8.8
75,000	4,224	5.6	47	6,861	9.1	6,614	8.8
100,000	6,267	6.3	44	8,684	8.7	8,518	8.5
150,000	10,583	7.1	38	13,143	8.8	12,479	8.3
2006							
25,000	3,094	12.4	12	2,794	11.2	2,775	11.1
50,000	2,919	5.8	47	4,214	8.4	4,364	8.7
75,000	5,305	7.1	42	6,841	9.1	6,649	8.9
100,000	7,524	7.5	40	8,868	8.9	8,517	8.5
150,000	12,258	8.2	31	13,103	8.7	12,578	8.4

1/ Based on cities actually levying tax.

2/ The lower the rank, the higher the percentage of income paid in taxes. For a breakdown of taxes, see source.

Source: Government of the District of Columbia, *Tax Rates and Tax Burdens In the District of Columbia - A Nationwide Comparison* (annual), table 1 <<http://cfo.dc.gov/cfo/cwp/view,a,1324,q,612643.asp>> accessed January 14, 2008.

**Table 9.06-- TAX FREEDOM DAY FOR THE UNITED STATES, EACH OF  
THE 50 STATES AND THE DISTRICT OF COLUMBIA: 2008**

[Tax Freedom Day is used to illustrate the portion of the American budget that goes to pay taxes.  
Leap Day is omitted. See source for details]

Area	Tax Freedom Day	Rank 1/	Days spent working to pay taxes
United States	April 23	(X)	113
Alabama	April 9	46	99
Alaska	March 29	50	88
Arizona	April 20	20	110
Arkansas	April 17	30	107
California	April 30	4	120
Colorado	April 23	15	113
Connecticut	May 8	1	128
Delaware	April 14	37	104
Florida	April 26	9	116
Georgia	April 19	23	109
<b>Hawaii</b>	<b>April 26</b>	<b>10</b>	<b>116</b>
Idaho	April 20	19	110
Illinois	April 23	16	113
Indiana	April 17	29	107
Iowa	April 16	34	106
Kansas	April 18	26	108
Kentucky	April 10	45	100
Louisiana	April 13	38	103
Maine	April 20	22	110
Maryland	April 28	7	118
Massachusetts	April 28	6	118
Michigan	April 16	31	106
Minnesota	April 27	8	117
Mississippi	April 7	49	97
Missouri	April 14	36	104
Montana	April 8	48	98
Nebraska	April 19	25	109
Nevada	April 26	11	116
New Hampshire	April 15	35	105
New Jersey	May 7	2	127
New Mexico	April 12	42	102
New York	May 5	3	125
North Carolina	April 17	27	107
North Dakota	April 12	39	102
Ohio	April 17	28	107

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**Table 9.06-- TAX FREEDOM DAY FOR THE UNITED STATES, EACH OF  
THE 50 STATES AND THE DISTRICT OF COLUMBIA: 2008- Con.**

<b>Area</b>	<b>Tax Freedom Day</b>	<b>Rank 1/</b>	<b>Days spent working to pay taxes</b>
Oklahoma	April 11	43	101
Oregon	April 16	32	106
Pennsylvania	April 21	18	111
Rhode Island	April 24	13	114
South Carolina	April 16	33	106
South Dakota	April 12	41	102
Tennessee	April 11	44	101
Texas	April 12	40	102
Utah	April 21	17	111
Vermont	April 19	24	109
Virginia	April 25	12	115
Washington	April 29	5	119
West Virginia	April 8	47	98
Wisconsin	April 24	14	114
Wyoming	April 20	21	110
District of Columbia	May 3	(X)	123

X Not applicable.

1/ Rank is among the 50 states where 50 indicates the earliest Tax Freedom Day in the year 2008.

Source: Tax Foundation, Special Report No. 160, *"America Celebrates Tax Freedom Day"*, table 2 (April 2008) <<http://www.taxfoundation.org/files/sr160.pdf>> accessed March 26, 2008.

**Table 9.07-- TAX FREEDOM DAY FOR THE UNITED STATES AND HAWAII:  
1970 TO 2008**

[Tax Freedom Day is used to illustrate the portion of the American budget that goes to pay taxes.  
Leap Day is omitted. See source for details]

<b>Year</b>	<b>United States</b>	<b>Hawaii</b>	<b>Hawaii rank 1/</b>
1970	April 19	April 24	8
1971	April 16	April 20	8
1972	April 20	April 24	11
1973	April 20	April 26	7
1974	April 23	April 27	9
1975	April 17	April 20	15
1976	April 19	April 22	14
1977	April 20	April 23	19
1978	April 20	April 25	11
1979	April 21	April 26	11
1980	April 21	April 26	11
1981	April 24	April 27	14
1982	April 22	April 22	23
1983	April 18	April 19	18
1984	April 17	April 17	22
1985	April 18	April 18	17
1986	April 19	April 21	14
1987	April 22	April 28	8
1988	April 21	April 30	5
1989	April 22	May 2	4
1990	April 21	May 3	3
1991	April 21	May 6	1
1992	April 20	April 29	7
1993	April 21	April 27	12
1994	April 23	April 27	12
1995	April 24	April 26	12
1996	April 26	April 28	13
1997	April 28	April 27	22
1998	April 30	April 28	24
1999	May 1	April 28	23
2000	May 3	May 1	21
2001	April 30	April 28	17
2002	April 19	April 22	11
2003	April 16	April 21	8
2004	April 17	April 20	12
2005	April 23	April 28	9
2006	April 26	April 30	9
2007	April 26	April 30	11
2008	April 23	April 26	10

1/ Rank is among the 50 states where 50 indicates the earliest Tax Freedom Day in each year.

Source: Tax Foundation, "Tax Freedom Day by State, 1970-2008" (March 26, 2008)

<<http://www.taxfoundation.org/taxdata/show/22328.html>> accessed March 26, 2008.

**Table 9.09-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALL  
AND BY COMPONENT: 2008**

[Rank of 1 indicates the most favorable state's tax system for business. Rankings do not average across to total. States without a given tax rank equally as number 1 and states with identical scores rank equally. Studies for 2006 to 2008 are fiscal year while previous studies for 2003 and 2004 are calendar year. There was no 2005 study]

State	Overall rank	Tax index rank				
		Corporate	Individual Income	Sales	Unemployment Insurance	Property
Alabama	21	21	19	25	12	12
Alaska	4	26	1	5	47	22
Arizona	25	24	26	45	3	10
Arkansas	35	35	29	37	18	16
California	47	40	50	42	15	5
Colorado	13	15	13	11	20	15
Connecticut	38	17	18	30	19	50
Delaware	9	48	32	2	7	7
Florida	5	14	1	19	2	18
Georgia	20	6	24	16	22	33
<b>Hawaii</b>	22	9	43	17	23	4
Idaho	31	19	34	34	44	2
Illinois	28	29	12	32	42	40
Indiana	12	22	10	12	10	17
Iowa	45	45	45	20	37	31
Kansas	33	38	25	24	9	38
Kentucky	36	39	31	10	48	20
Louisiana	32	18	28	47	8	21
Maine	41	43	38	13	40	41
Maryland	24	7	37	7	30	39
Massachusetts	34	46	15	8	49	45
Michigan	29	49	14	14	45	25
Minnesota	42	44	39	40	39	19
Mississippi	18	8	16	35	5	32
Missouri	15	10	23	22	4	9
Montana	6	16	20	3	21	8
Nebraska	43	33	33	46	17	42
Nevada	3	1	1	43	41	13
New Hampshire	7	50	9	1	38	36
New Jersey	49	41	49	44	24	49
New Mexico	23	36	17	41	13	1
New York	48	23	41	49	46	43

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**Table 9.09-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALL  
AND BY COMPONENT: 2008-- Con.**

State	Overall rank	Tax index rank				
		Corporate	Individual Income	Sales	Unemployment Insurance	Property
North Carolina	40	25	44	39	6	34
North Dakota	30	27	36	29	26	6
Ohio	46	37	48	36	11	44
Oklahoma	19	13	22	31	1	24
Oregon	10	20	35	4	32	14
Pennsylvania	27	42	11	26	25	47
Rhode Island	50	34	47	33	50	48
South Carolina	26	11	27	18	43	29
South Dakota	2	1	1	38	33	11
Tennessee	16	12	8	48	31	35
Texas	8	47	7	28	14	27
Utah	17	5	30	27	28	3
Vermont	44	32	46	15	16	46
Virginia	14	4	21	6	29	23
Washington	11	31	1	50	36	28
West Virginia	37	28	40	21	35	26
Wisconsin	39	30	42	23	27	37
Wyoming	1	1	1	9	34	30

Source: Tax Foundation, Background Paper No. 57, *2008 State Business Tax Climate Index* (October 2007) table 2 <<http://www.taxfoundation.org/files/bp57.pdf>> accessed October 18, 2007.

**Table 9.10-- STATE BUSINESS TAX CLIMATE SCORE AND INDEX: 2003 TO 2008**

[2003 and 2004 are calendar year and 2006 to 2008 are fiscal year (July 1 - June 30). No report was issued for 2005. The higher the score, the lower the rank, and therefore, the more favorable the state's tax system is for business. See source for details. 2003 to 2007 have been revised]

Location	2003		2004		2006		2007		2008	
	Total score	Index rank 1/	Total score	Index rank 1/	Total score	Index rank 1/	Total score	Index rank 1/	Total score	Index rank 1/
United States	5.00	(X)	5.00	(X)	5.00	(X)	5.00	(X)	5.00	(X)
Alabama	5.42	17	5.46	19	5.50	18	5.37	21	5.37	21
Alaska	7.39	4	7.31	3	7.30	4	7.21	4	7.19	4
Arizona	4.88	34	5.05	31	5.10	31	5.11	30	5.19	25
Arkansas	5.02	33	4.87	35	4.86	36	4.90	35	4.94	35
California	4.63	44	4.74	39	4.19	46	4.14	46	4.12	47
Colorado	5.95	11	5.85	12	5.85	12	5.82	13	5.89	13
Connecticut	4.76	40	4.70	41	4.66	41	4.77	39	4.89	38
Delaware	6.03	10	6.07	8	6.09	9	6.09	9	6.03	9
District of Columbia	4.43	-	4.42	-	4.43	-	4.47	-	4.49	-
Florida	6.84	5	6.85	5	6.86	5	6.83	5	7.03	5
Georgia	5.32	24	5.37	22	5.36	21	5.35	22	5.38	20
<b>Hawaii</b>	5.35	23	5.39	21	5.34	23	5.33	23	5.33	22
Idaho	5.04	31	5.16	29	5.25	25	5.21	26	5.06	31
Illinois	5.41	19	5.26	25	5.16	29	5.14	27	5.14	28
Indiana	6.15	8	6.02	10	5.86	11	5.88	11	5.93	12
Iowa	4.59	45	4.62	43	4.60	43	4.53	44	4.54	45
Kansas	5.07	29	5.01	32	4.98	33	5.01	32	4.97	33
Kentucky	5.04	32	5.16	30	4.75	38	4.81	38	4.94	36
Louisiana	4.78	38	4.84	36	5.01	32	5.00	33	5.02	32
Maine	4.87	35	4.78	38	4.72	39	4.70	40	4.69	41
Maryland	5.35	22	5.27	24	5.24	26	5.12	28	5.25	24
Massachusetts	5.12	26	4.91	34	4.84	37	4.84	37	4.96	34
Michigan	5.12	27	5.16	28	5.14	30	5.12	29	5.13	29
Minnesota	4.59	46	4.65	42	4.66	42	4.63	42	4.60	42

Continued on next page.

**Table 9.10-- STATE BUSINESS TAX CLIMATE SCORE AND INDEX: 2003 TO 2008 -- Con.**

Location	2003		2004		2006		2007		2008	
	Total score	Index rank 1/	Total score	Index rank 1/	Total score	Index rank 1/	Total score	Index rank 1/	Total score	Index rank 1/
Mississippi	5.37	21	5.46	18	5.49	19	5.48	18	5.44	18
Missouri	5.42	18	5.55	16	5.55	16	5.54	16	5.58	15
Montana	5.81	13	5.81	13	6.31	8	6.32	7	6.34	6
Nebraska	4.68	42	4.54	45	4.53	45	4.45	45	4.56	43
Nevada	7.39	3	7.22	4	7.31	3	7.31	3	7.35	3
New Hampshire	6.16	7	6.22	7	6.34	7	6.19	8	6.24	7
New Jersey	4.28	48	4.21	47	3.78	48	4.10	47	3.88	49
New Mexico	5.07	30	5.26	26	5.35	22	5.38	20	5.28	23
New York	3.34	50	3.34	50	3.74	49	4.08	48	4.11	48
North Carolina	4.63	43	4.61	44	4.69	40	4.70	41	4.73	40
North Dakota	4.77	39	4.80	37	5.16	28	5.11	31	5.08	30
Ohio	4.29	47	4.07	48	3.92	47	3.93	49	4.14	46
Oklahoma	5.39	20	5.40	20	5.37	20	5.42	19	5.42	19
Oregon	6.12	9	6.04	9	5.98	10	6.01	10	5.98	10
Pennsylvania	5.11	28	5.20	27	5.21	27	5.22	25	5.15	27
Rhode Island	3.57	49	3.54	49	3.70	50	3.67	50	3.78	50
South Carolina	5.31	25	5.29	23	5.27	24	5.26	24	5.18	26
South Dakota	7.41	2	7.50	2	7.50	2	7.51	2	7.46	2
Tennessee	5.57	15	5.54	17	5.60	15	5.51	17	5.53	16
Texas	6.40	6	6.40	6	6.41	6	6.42	6	6.23	8
Utah	5.54	16	5.63	14	5.61	14	5.54	15	5.44	17
Vermont	4.75	41	4.49	46	4.56	44	4.54	43	4.54	44
Virginia	5.74	14	5.58	15	5.50	17	5.59	14	5.69	14
Washington	5.94	12	5.98	11	5.83	13	5.83	12	5.95	11
West Virginia	4.84	36	4.93	33	4.98	34	4.98	34	4.90	37
Wisconsin	4.79	37	4.73	40	4.88	35	4.85	36	4.77	39
Wyoming	7.79	1	7.76	1	7.75	1	7.77	1	7.71	1

X Not applicable.

1/ Among the fifty states.

Source: Tax Foundation, Background Paper No. 57, "2008 State Business Tax Climate Index" (October 2007), table 1  
 <<http://www.taxfoundation.org/files/bp57.pdf>> accessed October 18, 2007.

**Table 9.12-- HAWAII STATE GOVERNMENT FINANCES: 2003 TO 2006**

[Thousands of dollars. For fiscal year ending June 30]

Category	2003	2004	2005	2006
Total revenue	6,808,157	8,229,259	9,091,681	9,856,552
General revenue	6,377,451	6,675,478	7,864,376	8,551,896
Intergovernmental revenue	1,537,997	1,639,868	1,785,979	1,834,393
Taxes	3,569,824	3,849,135	4,434,356	4,918,655
General sales	1,792,698	1,900,377	2,136,604	2,355,316
Selective sales	556,897	569,922	612,009	656,287
License taxes	124,430	123,257	143,109	147,620
Individual income	1,037,854	1,169,205	1,381,481	1,550,757
Corporate income	30,603	58,119	124,125	148,084
Other taxes	27,342	28,255	37,028	60,591
Current charges	865,199	882,232	1,026,696	1,142,090
Miscellaneous general revenue	404,431	304,243	617,345	656,758
Insurance trust revenue	430,706	1,553,781	1,227,305	1,304,656
Total expenditure	7,611,286	7,856,134	8,405,444	8,913,697
General expenditure, by function:	6,851,905	7,080,971	7,619,876	8,090,272
Education	2,331,771	2,487,630	2,648,452	2,912,611
Public welfare	1,216,609	1,346,566	1,414,573	1,427,223
Hospitals	214,517	244,076	377,934	407,814
Health	448,818	416,241	444,873	498,417
Highways	259,303	214,046	277,887	268,231
Police protection	10,349	13,779	15,023	14,612
Correction	135,034	158,029	170,434	179,322
Natural resources	109,274	109,514	114,099	119,243
Parks and recreation	54,643	57,703	66,079	72,635
Government administration	471,175	442,979	393,364	388,532
Interest on general debt	353,448	356,337	399,345	432,173
Other and unallocable	1,246,964	1,234,071	1,297,813	1,369,459
Insurance trust expenditure	759,381	775,163	785,568	823,425
Exhibit: General expenditure	6,851,905	7,080,971	7,619,876	8,090,272
Intergovernmental expenditure	125,434	134,452	147,201	157,863
Direct expenditure	6,726,471	6,946,519	7,472,675	7,932,409
Debt at end of fiscal year	5,652,531	5,746,194	5,844,308	5,791,783
Cash and security holdings	13,311,649	13,195,390	14,439,572	18,319,082

Source: U.S. Census Bureau, Governments Division, State Government Finances (annual);  
<http://www.census.gov/govs/www/state.html> accessed February 7, 2008.

**Table 9.14-- HAWAII STATE GOVERNMENT FINANCES, TOTAL AND PER CAPITA: 2006**

[Amount in thousands of dollars, per capita in dollars. For fiscal year ending June 30]

<b>Category</b>	<b>Amount</b>	<b>Percent distribution</b>	<b>Per capita 1/</b>
Total revenue	9,856,552	100.00	7,708.65
General revenue	8,551,896	86.76	6,688.30
Intergovernmental revenue	1,834,393	18.61	1,434.65
Taxes	4,918,655	49.90	3,846.80
General sales	2,355,316	23.90	1,842.06
Selective sales	656,287	6.66	513.27
License taxes	147,620	1.50	115.45
Individual income	1,550,757	15.73	1,212.82
Corporate income	148,084	1.50	115.81
Other taxes	60,591	0.61	47.39
Current charges	1,142,090	11.59	893.21
Miscellaneous general revenue	656,758	6.66	513.64
Insurance trust revenue	1,304,656	13.24	1,020.35
Total expenditure	8,913,697	100.00	6,971.26
General expenditure, by function:	8,090,272	90.76	6,327.27
Education	2,912,611	32.68	2,277.91
Public welfare	1,427,223	16.01	1,116.21
Hospitals	407,814	4.58	318.94
Health	498,417	5.59	389.80
Highways	268,231	3.01	209.78
Police protection	14,612	0.16	11.43
Correction	179,322	2.01	140.24
Natural resources	119,243	1.34	93.26
Parks and recreation	72,635	0.81	56.81
Government administration	388,532	4.36	303.86
Interest on general debt	432,173	4.85	338.00
Other and unallocable	1,369,459	15.36	1,071.03
Insurance trust expenditure	823,425	9.24	643.99
Exhibit: General expenditure	8,090,272	100.00	6,327.27
Intergovernment expenditure	157,863	1.95	123.46
Direct expenditure	7,932,409	98.05	6,203.81
Debt at end of fiscal year	5,791,783	100.00	4,529.66
Cash and security holdings	18,319,082	100.00	14,327.06

1/ Based on July 1, 2006 population for Hawaii of 1,278,635. As released December 27, 2007 by the U.S. Census Bureau, Population Division, "Annual Estimates of the Population for the United States, Regions, States, and Puerto Rico: April 1, 2000 to July 1, 2007" (NST-EST2007-01).

Source: U.S. Census Bureau, Governments Division, 2006 State Government Finances <<http://www.census.gov/govs/state/0612hist.html>> accessed February 7, 2008 and calculations by the Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.25-- SELECTED CHARACTERISTICS OF INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEARS 2004 AND 2005**

Subject	2004		2005	
	Number of returns	Amount (\$1,000)	Number of returns	Amount (\$1,000)
All returns and adj. gross income (AGI) 1/	606,129	28,113,640	621,014	31,284,219
Salaries and wages	504,839	20,083,633	516,766	21,257,026
Taxable interest income	318,696	423,385	330,470	524,974
Ordinary dividends	147,348	500,798	152,420	591,005
Business or prof. net income (less loss)	91,160	1,225,585	94,076	1,440,415
Farm returns	5,695	(NA)	5,712	(NA)
Net capital gain (less loss)	115,816	1,991,757	123,069	2,944,627
Taxable indiv. retire. arrangements distrib.	40,059	385,784	42,964	445,507
Pensions and annuities	116,620	2,345,670	117,871	2,474,771
Unemployment compensation	28,158	105,012	22,175	81,160
Social security benefits	59,158	585,488	63,566	660,269
Self-employment retirement plans	6,600	104,345	7,090	117,553
Exemptions	1,172,464	(NA)	1,194,091	(NA)
Itemized deductions	201,672	4,277,465	208,043	4,838,503
State and local income taxes	175,296	979,561	180,875	1,114,546
State and local general sales tax	22,562	28,256	23,253	21,603
Real estate taxes	155,108	195,663	160,465	239,723
Taxes paid	202,326	1,221,677	208,019	1,527,022
Mortgage interest paid 2/	155,284	1,960,002	160,201	2,178,248
Contributions	178,361	560,885	180,850	599,716
Taxable income	481,837	18,981,725	497,788	21,313,120
Total tax credits	182,010	208,427	187,325	215,643
Child tax credit	110,767	140,861	112,033	142,505
Child care credit	29,244	12,886	30,141	13,480
Earned income credit	88,732	141,483	87,540	143,818
Excess earned income credit (refundable)	76,201	126,802	75,173	129,187
Alternative minimum tax	9,748	42,105	13,517	61,354
Income tax	432,867	3,109,492	448,468	3,563,593
Tax liability	459,358	3,314,030	475,073	3,785,802
Tax due at time of filing	120,001	383,061	126,898	471,414
Overpayments (negative amount)	446,555	854,761	454,585	910,460

NA Not available.

1/ Adjusted gross income (AGI) includes deficit.

2/ Category was "Mortgage interest paid" in 2005 and "Interest paid" in 2004

Source: U.S. Internal Revenue Service, Table 2.-- Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2004 <<http://www.irs.gov/pub/irs-soi/04in12hi.xls>> accessed July 21, 2006; and Ibid. Tax Year 2005 <<http://www.irs.gov/pub/irs-soi/05in12hi.xls>> accessed August 9, 2007.

**Table 9.26-- INTERNAL REVENUE SERVICE OPERATIONS: 2003 TO 2007**

[In number or thousands of dollars. For fiscal years ending September 30. Numbers shown for the State of Hawaii do not necessarily indicate the Federal tax burden, since, in many instances, taxes are collected in one State from residents of, or operations in, another. Also, taxes of corporations may be paid from the principal office, although operations of these corporations may be located in one or more state(s). Refunds may be issued for a tax paid in a prior year]

Subject	2003	2004	2005	2006	2007
Total number of returns filed	1,015,589	1,034,878	1,050,141	1,069,903	1,097,173
Individual income tax 1/	584,164	590,168	604,667	617,089	637,469
Estate and trust income tax	12,973	13,240	12,891	12,936	13,151
Partnership tax	7,818	8,178	8,614	8,948	10,220
Corporate income tax 2/	26,040	26,770	26,229	26,757	27,220
Estate tax	472	380	416	373	309
Gift tax	1,811	1,746	2,036	1,813	1,810
Employment taxes	114,435	121,710	126,593	129,557	128,691
Excise taxes	1,019	805	1,164	1,076	1,078
Other 3/	266,857	271,881	267,531	271,354	277,225
Total no. of returns filed electronically	(NA)	234,093	271,349	289,689	313,551
Individual income tax 1/	193,589	219,908	246,941	267,739	288,542
Estate and trust income tax	(NA)	1,347	1,738	1,760	1,727
Partnership tax	(NA)	174	297	491	804
Corporate income tax 2/	(NA)	103	379	1,043	1,617
Employment taxes	(NA)	12,561	21,971	18,606	20,759
Tax-exempt organizations	(NA)	(NA)	23	50	102
Total number of refunds issued 1/	562,895	477,749	490,187	500,775	528,506
Corporate income tax	3,100	2,461	2,669	2,872	3,537
Individual income tax	552,054	467,844	477,931	487,732	514,212
Employment taxes	7,366	7,120	9,017	9,784	10,266
Estate tax	94	80	101	89	85
Gift tax	10	9	14	13	21
Excise taxes	271	235	455	285	385
Total amount of refunds issued (\$1,000)	957,463	902,878	1,007,805	983,897	1,107,617
Corporate income tax	94,186	62,467	112,953	43,092	81,178
Individual income tax	849,278	831,053	881,252	924,085	992,082
Employment taxes	7,966	6,155	9,016	8,930	8,773
Estate tax	4,246	2,438	1,912	6,896	5,336
Gift tax	111	53	81	148	8
Excise taxes	1,676	712	2,591	747	4,794
Telephone excise tax 1/	(X)	(X)	(X)	(X)	15,446

NA Not available.

X Not applicable.

1/ The IRS reported that the one-time telephone excise tax refund in 2007 resulted in an increase in the number of individual income tax returns filed, if only to claim the telephone excise tax refund for taxes paid on long distance telephone calls billed between February 28, 2003, and August 1, 2006. The number of refunds by State was not released.

2/ Includes S corporations and C or other corporations income tax.

3/ Includes Individual estimated income tax, Estate and trust estimated income tax, Tax-exempt organizations, and supplemental documents.

Source: U.S. Internal Revenue Service, *IRS Data Book* (annual)

<<http://www.irs.gov/taxstats/article/0,,id=102174,00.html>> accessed March 14, 2008 and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.27-- RESIDENT INDIVIDUAL STATE INCOME TAX RETURNS:  
TAX YEARS 1958 TO 2005**

<b>Year income was received</b>	<b>Number of resident returns</b>	<b>Adjusted gross income 1/ (\$1,000)</b>	<b>Taxable income (\$1,000)</b>	<b>Tax liability (\$1,000)</b>
1958	167,976	789,191	50,597	21,095
1959	177,602	911,841	599,402	25,618
1960	193,015	1,036,639	694,331	29,871
1961	192,644	1,084,611	579,629	28,479
1962	196,393	1,124,475	655,937	28,675
1963	204,828	1,219,950	715,902	31,368
1964	214,238	1,366,111	823,268	36,498
1965	223,391	1,451,319	886,502	39,885
1966	237,920	1,655,995	1,030,994	58,292
1967	243,217	1,792,129	1,134,116	65,439
1968	255,022	2,009,594	1,297,215	77,015
1969	274,600	2,340,353	1,530,237	93,391
1970	282,656	2,572,758	1,705,870	106,460
1971	287,599	2,758,042	1,804,963	114,120
1972	301,603	3,001,141	1,942,768	124,439
1973	316,998	3,307,736	2,128,630	138,670
1974	332,144	3,625,291	2,366,895	158,059
1975	341,706	3,928,483	2,571,637	174,563
1976	353,640	4,200,252	2,791,904	193,023
1977	365,804	4,638,815	3,096,724	217,339
1978	387,694	5,329,157	3,653,434	262,528
1979	410,797	5,541,432	3,818,885	279,008
1980	403,311	6,382,375	4,207,796	317,134
1981	429,100	6,759,002	4,416,316	332,288
1982	422,535	6,912,014	4,469,031	339,108
1983	424,194	7,088,769	4,695,499	360,551
1984	422,245	7,604,199	4,980,484	387,300
1985	427,572	8,060,406	5,284,942	415,544
1986	426,532	8,370,257	5,493,138	437,263
1987	468,363	10,147,149	7,170,035	556,135
1988	483,913	11,504,190	8,387,106	658,879
1989	510,512	13,091,785	9,540,367	729,649
1990	520,785	13,958,079	10,260,825	794,478
1991	527,993	14,648,266	10,745,622	840,485
1992	531,758	15,284,606	11,117,647	877,623
1993	532,533	15,307,960	11,178,223	884,048
1994	545,715	15,951,730	11,617,978	923,601
1995	521,194	15,307,772	11,115,466	883,119
1996	523,967	15,966,451	11,510,879	917,117
1997	514,563	16,651,182	12,245,720	983,677
1998	516,582	17,212,238	12,734,546	1,027,478
1999	517,178	18,276,952	13,760,031	949,346
2000	522,132	19,086,936	14,281,311	996,891
2001	522,741	18,815,637	14,056,450	938,328
2002	523,103	19,014,458	14,349,573	904,879
2003	526,516	19,886,764	15,082,448	959,014
2004	544,202	22,819,751	17,706,606	1,149,431
2005	554,563	24,910,803	19,370,582	1,274,707

1/ Beginning in 1998, includes returns with negative AGI. Prior to 1998, the category was footnoted as 'exclusive of losses' to indicate returns with negative AGI were excluded.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns Individuals* (annual), Table 1 (1958 - 2004) and Table A1 (2005) and for 1994-2005 <<http://www.state.hi.us/tax/taxreports.html>> accessed March 13, 2008.

**Table 9.28-- NONRESIDENT INDIVIDUAL STATE INCOME TAX RETURNS:  
TAX YEARS 1958 TO 2005**

<b>Year income was received</b>	<b>Number of nonresident returns</b>	<b>Hawaii adjusted gross income 1/ (\$1,000)</b>	<b>Taxable income (\$1,000)</b>	<b>Tax liability (\$1,000)</b>
1958	2,042	7,032	4,486	215
1959	2,857	9,455	5,834	265
1960	3,796	11,273	6,237	319
1961	4,181	13,141	4,512	307
1962	4,581	14,466	7,273	329
1963	4,668	14,779	4,838	342
1964	5,653	18,220	8,942	428
1965	16,713	25,433	11,432	514
1966	13,216	36,534	16,376	850
1967	14,595	44,495	22,124	1,123
1968	17,623	54,501	27,622	1,420
1969	21,174	69,168	37,459	1,918
1970	21,709	72,632	38,038	1,987
1971	19,360	67,671	34,611	1,810
1972	20,066	70,777	35,010	1,983
1973	21,091	83,709	41,577	2,443
1974	19,723	80,306	41,041	2,401
1975	20,479	86,345	43,365	2,557
1976	18,844	79,016	40,971	2,519
1977	19,120	27,853	43,919	2,756
1978	21,535	126,005	66,423	3,969
1979	21,109	97,857	53,079	3,085
1980	20,547	124,382	68,021	4,604
1981	19,220	125,460	63,493	4,209
1982	18,734	117,704	59,774	4,206
1983	18,269	141,569	76,856	5,397
1984	18,253	146,749	76,531	5,253
1985	19,761	152,493	83,007	5,958
1986	19,750	158,694	85,946	6,023
1987	24,019	248,057	153,184	10,587
1988	27,942	359,460	246,336	17,677
1989	28,335	348,697	235,916	15,939
1990	34,842	620,995	465,934	33,863
1991	37,192	487,673	330,025	22,703
1992	38,309	414,858	244,432	24,294
1993	37,657	472,539	323,031	22,373
1994	38,986	514,754	362,145	26,152
1995	34,651	420,322	293,600	20,302
1996	32,407	408,173	287,062	20,695
1997	48,183	526,607	(2/)	49,166
1998	48,815	494,790	(2/)	53,546
1999	49,545	564,958	685,077	44,132
2000	52,742	1,041,679	1,109,114	61,339
2001	52,429	744,438	789,217	49,897
2002	55,189	747,868	854,137	51,918
2003	58,416	977,389	1,077,268	67,263
2004	61,860	1,375,671	1,429,947	92,175
2005	67,586	2,033,074	2,013,637	134,034

1/ Beginning in 1998, includes returns with negative AGI. Prior to 1998, the category was footnoted as "exclusive of losses" to indicate returns with negative AGI were excluded.

2/ Hawaii Taxable Income not on N-15 Return.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns Individuals* (annual), Table 3 (1958- 2004) and Table A3 (2005) and for 1994-2005 <[http://www.hawaii.gov/tax/a5\\_5ind\\_inc.htm](http://www.hawaii.gov/tax/a5_5ind_inc.htm)> accessed March 13, 2008.

**Table 9.30-- SOURCES OF INCOME REPORTED BY NONRESIDENT TAXPAYERS: TAX YEARS 1999 TO 2005**

[In thousands of dollars]

Year	Total	Salaries and wages	Interest	Ordinary dividends	Capital assets/ other property	Rents, royalties, partnerships, S corp., estates & trusts	All other sources
1999	585,507	465,300	22,253	6,484	180,086	65,494	-154,110
2000	1,068,694	537,628	26,650	10,642	303,511	229,352	-39,089
2001	768,756	560,450	20,456	6,727	231,958	41,672	-92,507
2002	776,935	574,547	23,657	5,846	224,685	60,020	-111,820
2003	1,009,463	609,472	26,659	7,310	381,082	80,640	-95,700
2004	1,407,217	651,388	37,757	8,774	712,124	81,568	-84,394
2005	2,071,899	744,285	39,257	10,301	1,101,584	104,315	72,157

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns Individuals* (annual) and <[http://hawaii.gov/tax/a5\\_5ind\\_inc.htm](http://hawaii.gov/tax/a5_5ind_inc.htm)> accessed March 13, 2008.

**Table 9.32-- STATE INCOME TAX RESIDENT RETURNS ON INCOME RECEIVED DURING 2005, BY ADJUSTED GROSS INCOME CLASS**

Adjusted gross income class	Number of returns	Adjusted gross income 1/ (dollars)	Taxable income (dollars)	Tax liability (dollars)
All resident returns	554,563	24,910,802,888	19,370,582,268	1,274,706,986
Taxable resident returns	459,649	24,817,167,718	19,370,582,268	1,274,706,986
Under \$5,000	24,728	82,320,217	34,331,571	572,495
\$5,000, under \$10,000	40,877	304,486,903	177,738,692	5,035,440
\$10,000, under \$20,000	76,933	1,152,892,788	808,566,929	34,741,828
\$20,000, under \$30,000	72,211	1,800,965,437	1,364,153,408	71,636,243
\$30,000, under \$40,000	55,353	1,922,392,933	1,474,329,577	84,825,893
\$40,000, under \$50,000	39,434	1,765,680,501	1,333,799,750	80,057,605
\$50,000, under \$75,000	65,469	4,034,336,707	2,990,159,936	187,372,907
\$75,000, under \$100,000	36,669	3,166,806,767	2,365,522,956	155,381,470
\$100,000, under \$150,000	28,833	3,443,684,999	2,651,591,924	184,356,267
\$150,000, under \$200,000	8,067	1,373,347,440	1,105,183,851	80,666,325
\$200,000 and over	11,075	5,770,253,026	5,065,203,674	390,060,513
Nontaxable resident returns	94,914	93,635,170	(X)	(X)
Loss	9,780	-286,715,090	(X)	(X)
Under \$5,000	65,030	75,765,013	(X)	(X)
\$5,000, under \$10,000	9,369	65,199,875	(X)	(X)
\$10,000 and over	10,735	239,385,372	(X)	(X)

X Not applicable.

1/ Includes returns with negative adjusted gross income.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns, Individuals, 2005*, table A1  
 <<http://www.state.hi.us/tax/pubs/05indinc.pdf>> accessed March 13, 2008.

**Table 9.33-- MEDIAN ADJUSTED GROSS INCOME OF RESIDENT STATE INCOME TAX RETURNS, BY TYPE OF RETURN, 1982 TO 2005, AND BY COUNTY, 2005**

[In dollars]

Year income was received	Taxable and nontaxable returns 1/			Taxable returns only		
	All returns	Joint	Other 2/	All returns	Joint	Other 2/
1982	11,178	23,737	6,080	15,466	27,285	9,636
1983	11,297	25,047	6,432	15,937	29,076	10,009
1984	12,035	25,290	6,858	16,565	28,935	10,540
1985	12,488	25,838	7,087	17,124	29,870	10,710
1986	12,941	26,576	7,768	17,747	31,755	11,557
1987	13,252	29,036	7,709	17,977	34,063	11,131
1988	14,749	31,787	8,910	18,956	36,706	12,452
1989	15,614	34,581	9,382	20,502	39,305	13,748
1990	16,297	35,355	10,351	21,250	40,924	14,286
1991	17,737	37,709	11,607	22,502	43,322	15,321
1992	18,042	38,707	11,909	23,462	45,138	16,389
1993	18,504	39,838	11,913	24,196	46,222	17,296
1994	18,827	39,782	12,070	25,265	46,778	17,922
1995	19,602	39,147	13,401	25,277	46,714	18,439
1996	19,834	39,079	13,217	25,393	47,505	18,294
1997	20,866	41,750	13,671	26,475	48,865	18,475
1998	21,065	42,534	13,944	26,838	50,147	18,615
1999	21,662	44,656	14,596	27,445	52,085	18,969
2000	22,157	46,636	14,764	27,948	54,353	19,352
2001	22,626	46,012	15,649	28,159	53,899	19,809
2002	22,757	46,853	15,707	28,881	55,554	20,219
2003	23,533	47,966	16,483	29,920	58,011	21,140
2004	24,704	51,351	17,116	31,064	60,776	21,719
2005	25,826	53,304	17,829	32,371	63,439	22,949
COUNTY: 2005						
Oahu	25,992	54,562	17,635	32,838	64,936	22,926
Maui	27,435	54,962	20,149	32,730	62,932	24,066
Hawaii	23,770	47,115	16,750	29,977	58,318	22,109
Kauai	24,675	49,913	17,729	31,947	59,233	21,841

1/ Includes returns with adjusted gross income losses.

2/ Includes single, married filing separately, heads of households, and qualifying surviving spouses.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns, Individuals* (annual) and <<http://www.state.hi.us/tax/taxreports.html>> accessed March 13, 2008.

**Table 9.40-- REAL PROPERTY TAX VALUATIONS: 1986 TO 2008**

[In thousands of dollars. For fiscal year ending June 30. Government parcels assessed at \$1, 1985-1987, and at 100 percent thereafter]

Year 1/	Assessor's gross valuation 2/			Valuation for tax rate purposes
	Total	Land	Improvement	
1986	51,231,020	25,507,708	25,723,312	43,581,421
1987	52,814,463	26,442,872	26,371,591	45,222,885
1988	54,655,038	27,396,477	27,258,561	46,629,959
1989	67,628,063	36,730,370	30,897,693	50,219,249
1990	76,926,745	42,778,927	34,147,818	57,526,564
1991	99,942,540	61,554,968	38,387,572	71,080,524
1992	132,952,299	88,359,248	44,593,051	95,943,417
1993	130,733,131	84,299,686	46,433,445	111,593,106
1994	136,239,310	87,785,946	48,453,364	115,954,097
1995	137,202,083	86,552,575	50,649,508	116,389,670
1996	136,153,769	84,102,966	52,050,803	115,115,001
1997	135,073,354	82,035,301	53,038,053	114,303,125
1998	131,536,224	78,049,699	53,486,525	110,955,447
1999	125,412,154	72,253,741	53,158,413	105,184,585
2000	120,687,029	67,673,347	53,013,682	100,906,373
2001	118,929,005	65,241,123	53,687,882	98,984,387
2002	123,394,937	66,563,433	56,831,504	103,313,817
2003	131,562,028	69,116,128	62,445,900	110,384,134
2004	141,029,581	73,014,576	68,015,005	119,254,215
2005	162,787,538	(3/)	(3/)	138,383,238
2006	199,525,855	(3/)	(3/)	171,105,210
2007	254,954,333	(3/)	(3/)	220,731,778
2008	292,830,383	(3/)	(3/)	253,358,852

1/ Assessed value as of January 1 for Hawaii, Kauai, and Maui counties through 2003; for the City and County of Honolulu only through 1996, October 1 for 1997 to 2003. Assessed value for 2004 as of January 30, 2003 for Honolulu, April 17, 2003 for Maui, June 6, 2003 for Hawaii, and May 27, 2003 for Kauai. Assessed value for 2005, as of June 22, 2004 for all counties. Assessed value for 2006 as of January 31, 2005 for Honolulu, June 14, 2005 for Maui, April 16, 2005 for Hawaii, and April 26, 2005 for Kauai. Assessed value for 2007 as of January 31, 2006 for Honolulu, June 29, 2006 for Maui, April 18, 2006 for Hawaii, and June 30, 2006 for Kauai. There is no indication of 'assessed value' date in the 2008 report.

2/ Beginning in 1992, values shown for gross valuation exclude nontaxable properties.

3/ As of the 2004-2005, Statewide detail no longer available separately as the City and County of Honolulu consolidated 'Land' and 'Improvement' into the single category 'Property'.

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates, & Exemptions, 2007-2008 Tax Year, State of Hawaii* (August 2007) and <[http://www.co.honolulu.hi.us/rpa/staterpt/07\\_state.pdf](http://www.co.honolulu.hi.us/rpa/staterpt/07_state.pdf)> accessed October 17, 2007 and earlier reports, and reports as the Department of Finance.

**Table 9.41-- REAL PROPERTY TAX VALUATIONS FOR THE STATE,  
2005 TO 2008, AND BY COUNTY, 2008**

[In thousands of dollars. For fiscal year ending June 30. Gross valuations exclude nontaxable (government) properties]

<b>Subject</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
Assessor's gross valuation 1/ 2/	162,787,538	199,525,855	254,954,333	292,830,383
Land	(3/)	(3/)	(3/)	(3/)
Improvement	(3/)	(3/)	(3/)	(3/)
Exemptions 1/	22,633,043	26,924,700	32,072,225	37,040,299
Assessor's net taxable valuation	140,154,495	172,601,155	222,882,108	255,790,740
Half of valuation on appeal	1,771,360	1,462,181	2,150,330	2,431,924
Number of appeals	4,929	5,571	8,479	10,922
Valuation for tax rate purposes	138,383,238	171,139,077	220,731,778	253,358,852
Land	(3/)	(3/)	(3/)	(3/)
Improvement	(3/)	(3/)	(3/)	(3/)
Amount to be raised by taxation	812,043	968,326	1,183,804	1,315,350
<b>Subject</b>	<b>Honolulu</b>	<b>Maui</b>	<b>Hawaii</b>	<b>Kauai</b>
Assessor's gross valuation 1/ 2/	191,491,948	49,928,888	30,723,279	20,686,268
Land	(3/)	27,755,267	16,464,802	12,614,404
Improvement	(3/)	22,173,621	14,258,477	8,071,864
Exemptions 1/	22,740,584	8,247,269	4,356,279	1,696,167
Assessor's net taxable valuation	168,751,364	41,682,311	26,367,000	18,990,101
Half of valuation on appeal	1,726,634	514,590	99,515	91,185
Number of appeals	7,462	2,638	488	334
Valuation for tax rate purposes	167,024,730	41,167,721	26,267,485	18,898,916
Land	(3/)	24,024,648	15,501,850	11,959,805
Improvement	(3/)	17,143,073	10,765,635	6,939,111
Amount to be raised by taxation	790,164	215,963	208,509	100,714

1/ Beginning in 1992, data exclude nontaxable properties.

2/ Assessed value for 2004 as of January 30, 2003 for Honolulu, April 17, 2003 for Maui, June 6, 2003 for Hawaii, and May 27, 2003 for Kauai. Assessed value for 2005, as of June 22, 2004 for all counties. Assessed value for 2006 as of January 31, 2005 for Honolulu, June 14, 2005 for Maui, April 16, 2005 for Hawaii, and April 26, 2005 for Kauai. Assessed value for 2007 as of January 31, 2006 for Honolulu, June 29, 2006 for Maui, April 18, 2006 for Hawaii, and June 30, 2006 for Kauai. There are no 'assessed value' dates in the 2008 report.

3/ As of the 2004 - 2005 report, Statewide detail no longer available separately as the City and County of Honolulu consolidated 'Land' and 'Improvement' into the single category 'Property'.

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates, & Exemptions, 2007-2008 Tax Year, State of Hawaii* (August 2007) and <<http://www.co.honolulu.hi.us/rpa/staterpt/index1.htm>> accessed October 16, 2007 and earlier reports, and reports as the Department of Finance.

**Table 9.42-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE: 2007 AND 2008**

[For fiscal year ending June 30]

Type of exemption	2007		2008	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
All exemptions, Statewide	249,563	60,974,441	253,908	67,714,218
Federal government	591	6,874,376	593	7,157,915
State government	8,042	14,788,063	8,521	16,223,456
County government	3,632	5,549,834	3,637	6,176,526
Government leases - total	147	92,805	146	97,449
Government leases - portion	113	40,286	125	56,112
Hawaiian Homes Commission	1,844	638,520	1,656	713,943
Hawaiian Homes Land - basic	1,037	125,822	874	112,449
Hawaiian Homes Land - multiple	132	10,815	461	61,788
Hawaiian Homes Land - total land	3,739	1,215,169	4,008	1,492,632
Hawaiian Homes Land - vacant land	162	24	162	24
Hawaiian Homes - 7 year	816	230,608	597	210,632
Homes - fee (basic)	93,316	8,641,988	124,991	13,223,712
Homes - fee (multiple)	105,922	11,890,526	78,418	10,346,010
Homes - leasehold (basic)	2,924	189,818	3,724	351,249
Homes - leasehold (multiple)	5,154	600,106	3,467	489,471
Additional home exemption	2,433	133,679	2,201	120,953
Additional income exemption	-	-	-	-
Blind	447	12,689	453	12,237
Deaf	162	4,045	158	4,002
Leprosy	6	175	6	175
Totally disabled	6,082	173,304	6,217	178,347
Totally disabled veterans	1,197	563,216	1,292	676,276
Cemeteries	111	61,925	110	64,540
Charitable organizations	1,225	1,710,783	1,227	2,073,624
Childcare	23	1,150	23	1,150
Churches	1,484	2,120,161	1,484	2,305,574
Civil - condemnation	31	35,157	29	32,521
Credit unions	92	107,823	102	129,547
Crop shelters	36	3,192	36	3,134
Enterprize Zone	5	5,641	4	2,383
Foreign consulates	30	34,781	30	41,949
Forest reserve	6	2,671	6	2,671
Historic residential properties	156	213,389	213	283,163
Hospitals	105	675,957	100	707,868
Landscaping, open-space	46	19,258	46	24,055
Low-moderate income housing	326	1,252,106	319	1,268,933
New construction	119	421,684	117	334,965

Continued on next page.

**Table 9.42-- REAL PROPERTY TAX EXEMPTIONS BY TYPE:  
2007 AND 2008 -- Con.**

Type of exemption	2007		2008	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
Public utilities	775	1,487,773	772	1,597,685
Roadways and waterways	6,405	39,063	6,454	46,255
Safe room	19	760	22	880
Schools	181	958,024	184	1,018,413
Setbacks	7	1,186	6	1,135
Slaughterhouse	1	1,737	1	2,636
Taro	36	39	36	39
Tree farm	12	7,988	11	7,346
Miscellaneous	24	12,085	20	10,986
Home Use 2% Cap	410	24,242	849	47,408

X Not applicable.

1/ Includes government parcels at actual value and exemptions on federal leases, if any.

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates & Exemptions, Tax Year, State of Hawaii* (annual) <<http://www.co.honolulu.hi.us/rpa/staterpt/index1.htm>> accessed October 16, 2007.

**Table 9.43-- REAL PROPERTY TAX VALUATIONS, BY LAND USE CLASS:  
2007 AND 2008**

[In thousands of dollars. For fiscal year ending June 30. Assessed value for 2006, as of January 31, 2005 for Honolulu, June 14, 2005 for Maui, April 16, 2005 for Hawaii, and April 26, 2005 for Kauai. Assessed value for 2007 as of January 31, 2006 for Honolulu, June 29, 2006 for Maui, April 18, 2006 for Hawaii, and June 30, 2006 for Kauai. No indication of 'assessed value' dates for 2008]

Land use class	Gross valuation 1/	Net valuation	Valuation for tax rate	To be raised by taxation
2007 - All classes	254,954,333	222,882,108	220,731,778	1,183,804
Improved residential 2/	112,547,732	100,494,077	99,918,636	386,785
Apartment	48,046,787	43,710,867	43,420,634	189,429
Commercial	17,156,874	15,098,959	14,794,408	158,443
Industrial	8,199,187	7,851,892	7,749,665	82,583
Agricultural/native forest	12,831,771	12,128,438	11,918,639	81,502
Vacant agricultural	61,965	61,965	38,547	330
Conservation/preservation	1,510,667	1,398,637	1,352,631	10,148
Hotel/resort	19,027,374	18,852,982	18,421,055	173,793
Unimproved residential 2/	2,847,206	2,188,634	2,138,173	14,230
Homeowner 3/	20,334,366	10,550,855	10,511,033	36,514
Single family 4/	5,062,550	4,801,252	4,777,704	19,480
Homestead 4/	5,823,330	4,835,692	4,828,123	18,474
Public service 5/	596,666	-	-1,300	-
Time share 6/	907,858	907,858	863,830	12,093
2008 - All classes	292,830,383	255,790,740	253,358,852	1,315,350
Improved residential 2/	128,423,986	113,922,684	113,291,916	409,558
Apartment	56,653,941	51,217,239	50,899,888	208,086
Commercial	19,545,101	17,181,761	16,671,093	184,899
Industrial	9,790,315	9,408,713	9,294,438	102,395
Agricultural/native forest	14,394,972	13,599,414	13,400,458	88,979
Vacant agricultural	134,667	134,667	111,524	948
Conservation/preservation	1,480,128	1,364,543	1,350,428	8,704
Hotel/resort	21,830,357	21,655,324	21,234,398	203,988
Unimproved residential 2/	2,201,677	1,507,873	1,462,785	9,271
Homeowner 3/	24,469,102	13,918,610	13,883,545	42,139
Single family 4/	5,758,190	5,430,927	5,407,935	21,736
Homestead 4/	6,349,535	5,347,331	5,339,196	20,490
Public service 5/	696,758	-	-	-
Time share 6/	1,101,654	1,101,654	1,011,248	14,157

1/ Excludes nontaxable properties.

2/ Excludes Kauai.

3/ Maui and Hawaii only.

4/ Kauai only.

5/ City and County of Honolulu only.

6/ Maui only.

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates & Exemptions Tax Year, State of Hawaii* (annual) <<http://www.co.honolulu.hi.us/rpa/staterpt/index1.htm>> accessed October 16, 2007.

**Table 9.47-- REAL PROPERTY TAX RATES, BY COUNTY: 2008**

[In dollars per \$1,000 net taxable value. For fiscal year ending June 30. Tax rates as of August 21, 2007]

Class	Honolulu		
Property 1/:			
Improved residential	3.29		
Unimproved residential	5.70		
Apartment	3.29		
Hotel and resort	12.40		
Commercial	12.40		
Industrial	12.40		
Agricultural	5.70		
Vacant agricultural	8.50		
Preservation	5.70		
Public service	0.00		

  

Class	Maui	Hawaii	Kauai
Land:			
Improved residential	4.85	8.10	2/ 3.95
Unimproved residential	5.35	8.10	(X)
Apartment	4.55	8.10	6.90
Commercial	6.25	9.00	6.90
Industrial	6.50	9.00	6.90
Agricultural	4.50	3/ 8.35	6.90
Conservation	4.75	8.55	6.90
Hotel and resort	8.20	9.00	6.90
Homeowner	2.00	5.55	(X)
Homestead	(X)	(X)	4.00
Time share	14.00	(X)	(X)
Building:			
Improved residential	4.85	8.10	2/ 4.25
Unimproved residential	5.35	8.10	(X)
Apartment	4.55	8.10	7.90
Commercial	6.25	9.00	7.90
Industrial	6.50	9.00	7.90
Agricultural	4.50	3/ 8.35	4.25
Conservation	4.75	8.55	4.25
Hotel and resort	8.20	9.00	7.90
Homeowner	2.00	5.55	(X)
Homestead	(X)	(X)	3.44
Time share	14.00	(X)	(X)

X Not applicable.

1/ As of 2005, the City and County of Honolulu consolidated the 'Land' and 'Improvement' into the single rate for 'Property' value for each class.

2/ Single family residential in County of Kauai.

3/ Agricultural or Native Forests in County of Hawaii

Source: City and County of Honolulu, Department of Finance, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates & Exemptions, 2007-2008 Tax Year, State of Hawaii* (August, 2007) and <[http://www.co.honolulu.hi.us/rpa/staterpt/07\\_txrate.pdf](http://www.co.honolulu.hi.us/rpa/staterpt/07_txrate.pdf)> accessed October 16, 2007.

**Table 9.48-- FEDERAL EXPENDITURES IN HAWAII: 1983 TO 2005**

[For fiscal years ending September 30. In thousands of dollars and percent]

Year	Total direct expenditures or obligations	Percent change from previous year	Year	Total direct expenditures or obligations	Percent change from previous year
1983	4,013,543	(NA)	1995	7,449,512	-2.5
1984	4,140,182	3.2	1996	7,990,275	7.3
1985	4,575,478	10.5	1997	8,159,285	2.1
1986	4,646,930	1.6	1998	8,449,229	3.6
1986	4,811,882	3.5	1999	8,659,684	2.5
1988	5,064,944	5.3	2000	9,036,388	4.4
1989	5,570,896	10.0	2001	9,728,839	7.7
1990	5,633,927	1.1	2002	10,474,798	7.7
1991	6,198,142	10.0	2003	11,269,306	7.6
1992	6,636,322	7.1	2004 1/	12,176,350	8.0
1993	7,283,475	9.8	2005	12,699,321	4.3
1994	7,643,718	4.9			

NA Not available.

1/ Revised from previous *Data Book*.

Source: U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year, State and County Areas*, On-line Query System <<http://www.census.gov/govs/www/cffr.html>> accessed October 15, 2007 and U.S. Census Bureau, Governments Division unpublished tabulation (January 11, 2005).

**Table 9.49-- FEDERAL EXPENDITURES IN HAWAII, BY TYPE: 1983 TO 2005**

[In millions of dollars. For fiscal year ending September 30]

Year	Total direct expenditures or obligations	Retirement & disability payments for individuals	Other direct payments for individuals	Direct payments for other than individuals	Grants - block, formula, project, & cooperative agreements	Procurement contracts	Salaries & wages
1983	4,013.5	961.2	291.8	14.9	475.1	534.5	1,735.9
1984	4,140.2	1,023.4	297.9	49.9	383.0	577.4	1,808.6
1985	4,575.5	1,108.1	336.1	48.4	468.0	672.4	1,942.4
1986	4,646.9	1,175.2	342.0	49.4	500.7	619.0	1,960.7
1987	4,811.9	1,260.0	357.5	55.8	540.6	525.0	2,073.1
1988	5,064.9	1,346.9	368.2	67.7	613.3	591.2	2,077.7
1989	5,570.9	1,453.3	431.1	70.1	707.3	624.3	2,284.9
1990	5,633.9	1,538.1	520.7	79.1	783.0	547.3	2,165.8
1991	6,198.1	1,660.2	589.8	83.2	786.2	760.9	2,317.9
1992	6,636.3	1,735.5	772.7	90.2	974.5	694.9	2,368.6
1993	7,283.5	1,842.6	825.3	130.9	1,357.2	742.5	2,385.0
1994	7,643.7	1,970.5	852.0	122.5	1,295.0	905.4	2,498.3
1995	7,449.5	2,043.3	1,069.2	57.4	1,192.1	777.3	2,310.2
1996	7,990.3	2,138.5	1,099.1	101.3	1,215.4	1,027.4	2,408.6
1997	8,159.3	2,261.9	1,127.6	105.8	1,256.1	1,077.3	2,330.5
1998	8,449.2	2,348.4	1,078.8	101.9	1,310.3	1,052.6	2,557.2
1999	8,659.7	2,430.5	1,077.7	122.4	1,451.7	1,141.4	2,436.1
2000	9,036.4	2,582.9	1,069.7	128.5	1,532.5	1,293.8	2,429.0
2001	9,728.8	2,798.7	1,132.5	142.1	1,663.7	1,466.9	2,525.0
2002	10,474.8	2,899.3	1,305.6	129.1	1,836.1	1,621.2	2,683.5
2003	11,269.3	3,014.1	1,344.9	157.3	1,911.0	1,978.4	2,863.7
2004 1/	12,176.3	3,202.2	1,403.2	203.4	2,147.6	2,066.0	3,153.9
2005	12,699.3	3,318.7	1,474.1	178.1	2,167.9	2,322.3	3,238.4

1/ Total and Grants revised from previous *Data Book*.

Source: U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year, State and County Areas*, On-line Query System <<http://www.census.gov/govs/www/cffr.html>> accessed October 15, 2007, and U.S. Census Bureau, Governments Division unpublished tabulation (January 11, 2005).

**Table 9.50-- PER CAPITA DIRECT FEDERAL EXPENDITURE IN THE UNITED STATES AND HAWAII, BY TYPE: 2005**

[For fiscal year ending September 30. Direct expenditures exclude federal assistance such as loans and insurance]

<b>Category</b>	<b>United States (dollars)</b>	<b>Hawaii (dollars)</b>	<b>Hawaii as percent of U.S.</b>	<b>Hawaii rank 1/</b>
Total 2/	7,567.85	9,973.72	131.79	6
Retirement and disability	2,348.35	2,606.39	110.99	15
Other direct payments	1,676.06	1,297.59	77.42	43
Grants	1,559.66	1,702.58	109.16	15
Procurement	1,221.71	1,823.85	149.29	7
Salaries and wages	762.07	2,543.32	333.74	2
Department of Defense	1,231.75	3,938.91	319.78	3
All other Federal agencies	6,336.11	6,034.81	95.24	32

1/ A rank of 1 indicates the highest per capita direct federal expenditure. Rank is among the 50 states. When the District of Columbia is included, Hawaii ranking drops one place in every category.

2/ Resident population as of July 1, 2005, Hawaii resident population was 1,273,278 and for the United States was 296,507,061 (source table 10). Hawaii had 0.4 percent of the United States resident population.

Source: U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year 2005, State and County Areas* (September 2007), tables 10 and 12 <<http://www.census.gov/prod/2007pubs/cffr-05.pdf>> accessed October 9, 2007 and calculations by Hawaii State Department of Business, Economic Development & Tourism.

REVISED 5/14/2008

**Table 9.51-- DIRECT FEDERAL EXPENDITURES OR OBLIGATIONS,  
BY COUNTY: 2005**

[In persons and thousands of dollars. For fiscal year ending September 30]

Category	State Total	City and County of Honolulu	Hawaii County	Maui County 1/	Kauai County	State undistributed
Resident population (as of July 1, 2005)	1,273,278	904,645	166,461	139,807	62,365	-
	12,699,321	10,192,121	951,923	626,683	397,704	530,889
Total direct exp. or oblig.	12,699,321	10,192,121	951,923	626,683	397,704	530,889
Retirement/disability payments for individuals	3,318,653	2,504,120	414,476	257,785	142,145	127
Other direct payments for individuals	1,474,121	920,044	167,804	110,342	63,969	211,962
Direct payments other than for individuals	178,068	16,436	2,121	793	171	158,547
Grants (block, formula, project, & cooperative agreements)	2,167,856	1,611,536	196,790	128,206	71,071	160,253
Procurement contracts	2,322,270	2,051,696	106,739	83,184	80,650	-
Salaries and wages	3,238,353	3,088,290	63,993	46,372	39,698	-
Exhibit: Total direct expenditures or obligations	12,699,321	10,192,121	951,923	2/ 626,683	397,704	530,889
Defense	5,015,329	4,754,443	80,087	75,135	105,664	-
Non-defense	7,683,992	5,437,678	871,836	2/ 551,548	292,040	530,889
Addendum: Other federal assistance	7,528,168	4,553,459	610,924	1,609,772	608,631	2/ 145,381
Direct loans	10,724	4,743	2,567	2,595	819	-
Guaranteed/insured loans	341,954	150,017	24,404	31,874	5,968	129,690
Insurance	7,175,491	4,398,699	583,954	1,575,303	601,844	15,691

1/ Includes Kalawao County.

2/ Revised from original online update.

Source: U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year 2005, State and County Areas* (September 2007) p. 37 <<http://www.census.gov/prod/2005pubs/cffr-04.pdf>> and On-Line Query System (1993-2005) <<http://www.census.gov/govs/www/cffr.html>> accessed October 18, 2007.

**Table 9.55-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR OF  
BY STATE AND THE DISTRICT OF COLUMBIA:  
1995 AND 2005**

[Expenditures calculated by Tax Foundation based on federal expenditure data from the U.S. Bureau of the Census. Federal tax revenue is derived from the individual income tax, social insurance taxes (Social Security and Medicare), corporate income tax, excise taxes (on beer, wine, tobacco, gasoline and other products), and estate and gift taxes, customs duties and an adjustment for the federal deficit. Rank of 1 indicates highest expenditure per tax dollar. For fiscal year ending September 30]

Area	Expenditures per dollar of taxes			Ranking	
	1995	2005	10-year change in spending per dollar of tax	1995	2005
Alabama	1.31	1.66	0.35	8	7
Alaska	1.21	1.84	0.63	17	3
Arizona	1.13	1.19	0.06	21	21
Arkansas	1.22	1.41	0.19	16	14
California	0.94	0.78	-0.16	38	43
Colorado	0.95	0.81	-0.14	34	41
Connecticut	0.68	0.69	0.01	50	48
Delaware	0.85	0.77	-0.08	41	44
District of Columbia	5.39	5.55	0.16	(X)	(X)
Florida	1.07	0.97	-0.10	24	34
Georgia	0.96	1.01	0.05	33	32
<b>Hawaii</b>	<b>1.26</b>	<b>1.44</b>	<b>0.18</b>	<b>15</b>	<b>12</b>
Idaho	1.14	1.21	0.07	20	20
Illinois	0.74	0.75	0.01	47	45
Indiana	0.84	1.05	0.21	42	30
Iowa	1.06	1.10	0.04	26	24
Kansas	1.05	1.12	0.07	27	22
Kentucky	1.28	1.51	0.23	13	9
Louisiana	1.35	1.78	0.43	7	4
Maine	1.30	1.41	0.11	9	13
Maryland	1.27	1.30	0.03	14	18
Massachusetts	0.92	0.82	-0.10	39	40
Michigan	0.77	0.92	0.15	45	37
Minnesota	0.78	0.72	-0.06	44	46
Mississippi	1.54	2.02	0.48	3	2
Missouri	1.29	1.32	0.03	12	17
Montana	1.46	1.47	0.01	6	11
Nebraska	1.01	1.10	0.09	30	25
Nevada	0.73	0.65	-0.08	48	49
New Hampshire	0.75	0.71	-0.04	46	47
New Jersey	0.68	0.61	-0.07	49	50
New Mexico	1.85	2.03	0.18	1	1

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**Table 9.55-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR OF TAXES, BY STATE AND THE DISTRICT OF COLUMBIA: 1995 AND 2005 -- Con.**

Area	Expenditures per dollar of taxes			Ranking	
	1995	2005	10-year change in spending per dollar of tax	1995	2005
New York	0.87	0.79	-0.08	40	42
North Carolina	0.95	1.08	0.13	36	27
North Dakota	1.47	1.68	0.21	5	6
Ohio	0.97	1.05	0.08	32	31
Oklahoma	1.30	1.36	0.06	11	15
Oregon	0.95	0.93	-0.02	35	36
Pennsylvania	1.05	1.07	0.02	28	28
Rhode Island	1.14	1.00	-0.14	19	33
South Carolina	1.20	1.35	0.15	18	16
South Dakota	1.30	1.53	0.23	10	8
Tennessee	1.07	1.27	0.20	25	19
Texas	0.95	0.94	-0.01	37	35
Utah	1.08	1.07	-0.01	22	29
Vermont	1.03	1.08	0.05	29	26
Virginia	1.51	1.51	0.00	4	10
Washington	0.97	0.88	-0.09	31	38
West Virginia	1.59	1.76	0.17	2	5
Wisconsin	0.80	0.86	0.06	43	39
Wyoming	1.08	1.11	0.03	23	23

X Not applicable.

Source: Tax Foundation, "Federal Taxes Paid vs. Federal Spending Received by State, 1981-2005" (October 19, 2007) <<http://www.taxfoundation.org/publications/show/22685.html>> accessed October 22, 2007.

**Table 9.56-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR  
OF TAXES: 1995 TO 2005**

[For fiscal year ending September 30]

<b>State</b>	<b>1995</b>	<b>1996</b>	<b>1997</b>	<b>1998</b>	<b>1999</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>
Alabama	1.31	1.33	1.37	1.39	1.43	1.50	1.54	1.58	1.65	1.67	1.66
Alaska	1.21	1.27	1.34	1.36	1.48	1.57	1.57	1.74	1.79	1.84	1.84
Arizona	1.13	1.11	1.08	1.10	1.16	1.17	1.14	1.20	1.22	1.23	1.19
Arkansas	1.22	1.24	1.29	1.31	1.33	1.39	1.46	1.51	1.43	1.45	1.41
California	0.94	0.93	0.92	0.90	0.87	0.81	0.82	0.82	0.79	0.80	0.78
Colorado	0.95	0.96	0.91	0.91	0.88	0.84	0.82	0.80	0.84	0.83	0.81
Connecticut	0.68	0.69	0.67	0.70	0.70	0.66	0.67	0.67	0.69	0.70	0.69
Delaware	0.85	0.85	0.84	0.85	0.89	0.88	0.85	0.83	0.79	0.77	0.77
Dist. of Col.	5.39	5.38	5.18	5.05	5.25	4.90	5.28	5.74	6.18	6.28	5.55
Florida	1.07	1.08	1.07	1.05	1.06	1.08	1.04	0.99	1.00	0.96	0.97
Georgia	0.96	0.97	0.97	0.97	0.98	1.00	1.02	1.02	0.98	0.98	1.01
<b>Hawaii</b>	<b>1.26</b>	<b>1.38</b>	<b>1.41</b>	<b>1.47</b>	<b>1.48</b>	<b>1.46</b>	<b>1.49</b>	<b>1.50</b>	<b>1.49</b>	<b>1.51</b>	<b>1.44</b>
Idaho	1.14	1.15	1.16	1.22	1.19	1.22	1.25	1.32	1.28	1.23	1.21
Illinois	0.74	0.75	0.77	0.78	0.79	0.81	0.80	0.77	0.73	0.74	0.75
Indiana	0.84	0.89	0.92	0.93	0.94	0.99	1.02	0.98	0.95	0.98	1.05
Iowa	1.06	1.08	1.06	1.12	1.18	1.11	1.20	1.21	1.04	1.11	1.10
Kansas	1.05	1.03	1.02	1.07	1.12	1.07	1.16	1.12	1.10	1.11	1.12
Kentucky	1.28	1.28	1.33	1.36	1.32	1.38	1.38	1.45	1.52	1.48	1.51
Louisiana	1.35	1.29	1.32	1.28	1.38	1.42	1.43	1.45	1.49	1.57	1.78
Maine	1.30	1.32	1.33	1.33	1.30	1.26	1.23	1.30	1.37	1.40	1.41
Maryland	1.27	1.25	1.24	1.30	1.28	1.27	1.24	1.28	1.30	1.37	1.30
Massachusetts	0.92	0.91	0.90	0.89	0.87	0.80	0.80	0.82	0.83	0.82	0.82
Michigan	0.77	0.78	0.82	0.83	0.84	0.87	0.90	0.88	0.85	0.87	0.92
Minnesota	0.78	0.76	0.80	0.81	0.83	0.83	0.80	0.77	0.68	0.68	0.72
Mississippi	1.54	1.61	1.56	1.54	1.60	1.73	1.82	1.83	1.82	1.82	2.02
Missouri	1.29	1.40	1.24	1.24	1.24	1.27	1.30	1.33	1.34	1.34	1.32
Montana	1.46	1.49	1.54	1.55	1.70	1.57	1.61	1.60	1.53	1.52	1.47
Nebraska	1.01	1.00	1.02	1.05	1.09	1.15	1.19	1.20	1.06	1.08	1.10
Nevada	0.73	0.78	0.73	0.75	0.74	0.77	0.75	0.71	0.66	0.62	0.65
New Hampshire	0.75	0.75	0.74	0.76	0.73	0.71	0.71	0.70	0.67	0.69	0.71
New Jersey	0.68	0.69	0.71	0.71	0.70	0.69	0.65	0.61	0.57	0.57	0.61
New Mexico	1.85	1.85	1.83	1.85	1.89	2.08	1.93	2.07	2.17	2.18	2.03
New York	0.87	0.86	0.86	0.87	0.87	0.88	0.81	0.82	0.82	0.82	0.79
North Carolina	0.95	1.01	1.01	1.01	1.02	1.07	1.07	1.06	1.06	1.06	1.08
North Dakota	1.47	1.37	1.58	1.52	1.62	1.77	1.90	1.96	1.66	1.65	1.68
Ohio	0.97	0.97	0.97	0.97	0.98	1.03	1.03	1.01	1.01	1.02	1.05
Oklahoma	1.30	1.32	1.33	1.36	1.41	1.44	1.43	1.46	1.45	1.41	1.36
Oregon	0.95	0.95	0.94	0.97	0.97	0.97	0.99	0.97	0.97	0.98	0.93
Pennsylvania	1.05	1.04	1.05	1.05	1.06	1.07	1.08	1.07	1.07	1.07	1.07

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**Table 9.56-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR  
OF TAXES: 1995 TO 2005-- Con.**

<b>State</b>	<b>1995</b>	<b>1996</b>	<b>1997</b>	<b>1998</b>	<b>1999</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>
Rhode Island	1.14	1.13	1.12	1.11	1.12	1.15	1.08	1.06	1.06	1.03	1.00
South Carolina	1.20	1.21	1.21	1.22	1.24	1.28	1.32	1.31	1.34	1.36	1.35
South Dakota	1.30	1.28	1.34	1.33	1.44	1.45	1.53	1.60	1.49	1.47	1.53
Tennessee	1.07	1.09	1.12	1.16	1.15	1.20	1.23	1.22	1.25	1.37	1.27
Texas	0.95	0.95	0.94	0.92	0.94	0.95	0.92	0.93	0.98	0.95	0.94
Utah	1.08	0.99	1.01	1.03	1.04	1.06	1.11	1.12	1.14	1.07	1.07
Vermont	1.03	1.04	1.01	1.03	1.07	1.09	1.11	1.11	1.15	1.16	1.08
Virginia	1.51	1.42	1.44	1.42	1.38	1.39	1.47	1.44	1.53	1.58	1.51
Washington	0.97	0.96	0.95	0.91	0.84	0.85	0.89	0.90	0.89	0.89	0.88
West Virginia	1.59	1.56	1.58	1.63	1.60	1.61	1.63	1.67	1.73	1.79	1.76
Wisconsin	0.80	0.81	0.84	0.86	0.87	0.90	0.89	0.86	0.82	0.83	0.86
Wyoming	1.08	1.03	1.03	1.06	1.06	1.08	1.09	1.07	1.16	1.13	1.11

Source: Tax Foundation, "Federal Taxes Paid vs. Federal Spending Received by State, 1981-2005"  
(October 19, 2007) <<http://www.taxfoundation.org/research/topic/92.html>> accessed October 22, 2007.

**Table 9.57-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR  
OF TAXES RANKING: 1995 TO 2005**

[For fiscal year ending September 30. Rank of 1 indicates highest ratio]

State	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Alabama	8	9	8	8	9	7	7	7	6	5	7
Alaska	17	15	10	11	6	5	6	3	3	2	3
Arizona	21	21	22	23	21	21	24	23	21	20	21
Arkansas	16	17	15	14	13	13	11	9	14	13	14
California	38	38	37	39	41	44	42	42	43	43	43
Colorado	34	35	39	37	38	42	41	44	39	40	41
Connecticut	50	49	50	50	49	50	49	49	46	46	48
Delaware	41	42	43	43	37	38	40	40	44	44	44
Dist. of Col.	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Florida	24	23	23	27	28	26	31	33	32	34	34
Georgia	33	32	32	33	33	33	33	31	34	33	32
<b>Hawaii</b>	<b>15</b>	<b>7</b>	<b>7</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>12</b>	<b>10</b>	<b>12</b>
Idaho	20	19	19	19	19	19	17	16	19	21	20
Illinois	47	48	46	46	46	45	46	46	45	45	45
Indiana	42	40	38	35	35	34	34	34	36	32	30
Iowa	26	24	24	21	20	24	21	21	30	25	24
Kansas	27	28	27	24	24	30	23	24	25	24	22
Kentucky	13	13	12	10	14	14	14	12	9	11	9
Louisiana	7	12	14	16	11	11	13	13	11	8	4
Maine	9	11	11	13	15	18	20	17	15	14	13
Maryland	14	16	16	15	16	16	18	19	18	16	18
Massachusetts	39	39	40	40	39	46	44	43	40	42	40
Michigan	45	44	44	44	44	40	37	38	38	38	37
Minnesota	44	46	45	45	45	43	45	45	47	48	46
Mississippi	3	2	4	4	4	3	3	3	2	3	2
Missouri	12	6	17	17	17	17	16	15	16	18	17
Montana	6	4	5	3	2	6	5	6	8	9	11
Nebraska	30	30	28	28	25	23	22	22	28	26	25
Nevada	48	45	48	48	47	47	47	47	49	49	49
New Hampshire	46	47	47	47	48	48	48	48	18	47	47
New Jersey	49	50	49	49	50	49	50	50	50	50	50
New Mexico	1	1	1	1	1	1	1	1	1	1	1
New York	40	41	41	41	42	39	43	41	42	41	42
North Carolina	36	29	30	31	31	28	30	28	27	19	27
North Dakota	5	8	3	5	3	2	2	2	5	6	6
Ohio	32	33	33	32	32	32	32	32	31	32	31
Oklahoma	11	10	13	9	10	10	12	11	13	15	15
Oregon	35	36	35	34	34	35	35	35	35	36	36
Pennsylvania	28	26	25	26	29	29	29	27	26	27	28

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**Table 9.57-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR  
OF TAXES RANKING: 1995 TO 2005-- Con.**

State	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Rhode Island	19	20	20	22	23	22	28	30	29	30	33
South Carolina	18	18	18	18	18	15	15	18	15	17	16
South Dakota	10	14	9	12	8	9	8	8	11	12	8
Tennessee	25	22	21	20	22	20	19	20	20	19	19
Texas	37	37	36	36	36	36	36	36	33	35	35
Utah	22	31	29	30	30	31	25	26	22	28	29
Vermont	29	25	31	29	26	25	26	25	24	22	26
Virginia	4	5	6	7	12	12	10	14	7	7	10
Washington	31	34	34	38	43	41	39	37	37	37	38
West Virginia	2	3	2	2	5	4	4	5	4	4	5
Wisconsin	43	43	42	42	40	37	38	39	39	39	39
Wyoming	23	27	26	25	27	27	27	29	23	23	23

(X) Not applicable.

Source: Tax Foundation, "Federal Taxes Paid vs. Federal Spending Received by State, 1981-2005"  
(October 19, 2007) <<http://www.taxfoundation.org/research/topic/92.html>> accessed October 22, 2007.