

2023 GREEN BOOK

KPI Fact Book
exploring the relationship
between the size of government
and economic growth

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2023 Kansas Green Book

Exploring the relationship between the size of government and economic growth



U.S. Supreme Court Justice Louis Brandeis saw states as “laboratories of democracy” conducting “experiments” in public policy. Today, more than eight decades after Brandeis coined the phrase, state experimentation with tax policy makes it abundantly clear that tax policy has a direct impact on economic growth. As shown on page 27, each of the eleven states that enacted an income tax since 1960 now has a smaller share of state GDP relative to the other 39 states and each one also has a smaller share of state and local tax revenue. That is a remarkable statistic; those eleven states enacted a new source of tax revenue and lost revenue share to other states! On the contrary, states with low tax burdens and states without an income tax consistently outshine their higher-burden peers on the key, tangible economic measures like growth in private-sector jobs, GDP, and wages. What’s more, citizens are taking notice and “voting with their feet” by flocking to low-burden states from higher-burden counterparts.

Skeptics try to dismiss this definitive migratory trend by cherry-picking success stories like Texas and Florida and characterizing them as “happy accidents” of favorable geography, climate, and/or resource abundance.

The true secret to having a low tax burden is not geography, climate, or availability of natural resources but a simple matter of mathematics: states that spend less are able to tax less. A state could, for example, have all of the oil in the nation but still have a high tax burden if it spent more. Every state offers the same basket of services (e.g., education, social services, and highways), but some states provide those services at a better price and pass the savings on to citizens in the form of lower taxes. As shown on page 19, states that tax income spent 80% more per-resident in 2021 than those without an income tax. Moreover, having low state taxes doesn’t prompt high local taxes. The table on page 17 shows that income-taxing states have 31% higher per-capita state and local tax collections than states without an income tax.

State and local governments should be encouraged by these findings showing that they are not hostage to situations beyond their control (climate, resources, etc.) but are instead in charge of their own destinies. Sustained economic prosperity and job growth are available to those that adopt a “Better Service, Better Price” culture, where government constantly

strives to provide the same or better quality of service at a better price and keeps tax burdens low.

While states like Iowa, Mississippi, Arizona, and Indiana have all embraced significant income tax reform over the past year, Kansas continues to fall behind in economic competitiveness by not embracing significant reform. Similarly, high property taxes still serve as a large burden on communities. The Property Tax section shows that Kansas has some of the highest effective tax rates in the nation. Between 1997 and 2020, 67 of Kansas' 105 counties saw county property tax collections more than double despite a decline in population. City and township property taxes only added to the burden. The size of local government is likely the greatest factor in Kansas' local property tax problem. On a residents per unit of general-purpose government (cities, counties, and townships) basis, Kansas ranks #48 among the fifty states and has more than five times the national average number of local government entities, with 1,474 residents per unit of general-purpose government versus a national average of 8,577 residents per unit of GPG. In many Kansas counties, government jobs account for more than a third and sometimes more than half of total jobs. The economic benefits of reducing state taxes will be diminished until substantive action is taken to reduce the local government footprint in Kansas.

Finally, the Economic Peer Group section returns to this year's Green Book. Our January 2017 study "A Thousand Flowers Blooming: Understanding Job Growth and the Kansas Tax Reforms" gave rise to its addition. The study points—among other things—to the importance of comparing job growth in Kansas to that of states most similar to Kansas in terms of economic and industry makeup. Too often, comparisons stop at just Kansas' neighboring states without bothering to consider whether those states have anything else in common with Kansas apart from geography. As such, this Green Book continues to offer comparisons across the nation as well as Kansas' geographic region but also compares Kansas to the seven-state peer group explored in "A Thousand Flowers Blooming" on a host of economic metrics. The peer group states were matched with each other based on the degrees to which their private-sector workforces were employed in the same major industry sectors according to the U.S. Bureau of Economic Analysis.

Methodology Statement: All data and ranking sets presented are the most up-to-date available from each respective source at the time of printing. For most per capita calculations, population estimates were chosen from the year in which the data to be divided by the population estimate was published.

States with low tax burdens and those without an income tax have superior gains in jobs, Gross Domestic Product (GDP), wage and salary disbursement, and domestic migration (US residents moving to a given state from another).



Bureau of Labor Statistics (BLS) JOBS

BLS Total Private Sector Jobs (in thousands, not seasonally adjusted)

State	Rank	1998	2022*	% Change
Alabama ²	41	1,561.3	1,692.8	8.4%
Alaska ^{1,3,6}	21	201.6	240.2	19.1%
Arizona ^{2,5}	5	1,733.3	2,656.2	53.2%
Arkansas ²	22	936.9	1,107.3	18.2%
California ^{2,4}	11	11,522.4	15,021.9	30.4%
Colorado ^{2,5}	8	1,735.0	2,417.3	39.3%
Connecticut ^{2,4,6}	47	1,416.4	1,430.2	1.0%
Delaware ^{2,4}	31	345.7	393.6	13.9%
Florida ^{1,5}	6	5,656.1	8,290.5	46.6%
Georgia ^{2,3,5}	12	3,165.0	4,109.5	29.8%
Hawaii ^{2,4,6}	27	419.4	488.8	16.5%
Idaho ^{2,5}	2	418.9	691.5	65.1%
Illinois ^{2,4,6}	45	5,077.6	5,245.1	3.3%
Indiana ²	37	2,526.2	2,764.9	9.4%
Iowa ²	40	1,206.7	1,314.5	8.9%
Kansas²	42	1,075.0	1,150.5	7.0%
Kentucky ²	33	1,460.2	1,652.2	13.1%
Louisiana ^{2,6}	43	1,519.9	1,612.0	6.1%
Maine ^{2,4}	32	474.8	539.0	13.5%
Maryland ²	28	1,896.2	2,203.0	16.2%
Massachusetts ²	26	2,765.1	3,230.0	16.8%
Michigan ^{2,3}	50	3,858.6	3,757.8	-2.6%
Minnesota ²	29	2,173.0	2,516.3	15.8%
Mississippi ²	46	911.9	921.7	1.1%
Missouri ²	38	2,273.4	2,488.1	9.4%
Montana ²	7	294.6	416.2	41.3%
Nebraska ²	23	728.9	861.0	18.1%
Nevada ¹	3	814.0	1,292.7	58.8%
New Hampshire ¹	24	507.7	597.9	17.8%
New Jersey ^{2,4,6}	34	3,232.9	3,629.2	12.3%

State	Rank	1998	2022*	% Change
New Mexico ^{2,6}	19	541.6	668.8	23.5%
New York ^{2,4}	25	6,799.6	7,996.0	17.6%
North Carolina ²	15	3,155.6	4,044.7	28.2%
North Dakota ^{2,3}	9	249.2	344.8	38.4%
Ohio ²	49	4,718.7	4,724.5	0.1%
Oklahoma ^{2,3}	30	1,167.3	1,335.6	14.4%
Oregon ²	13	1,298.1	1,667.8	28.5%
Pennsylvania ^{2,6}	35	4,783.0	5,281.9	10.4%
Rhode Island ²	39	395.1	431.3	9.2%
South Carolina ^{2,3,5}	17	1,467.7	1,852.3	26.2%
South Dakota ^{1,3}	16	290.5	370.7	27.6%
Tennessee ^{1,3,5}	18	2,262.7	2,797.8	23.6%
Texas ^{1,3,5}	4	7,443.7	11,448.7	53.8%
Utah ^{2,5}	1	846.6	1,413.3	66.9%
Vermont ^{2,4}	44	239.0	247.2	3.4%
Virginia ^{2,4}	20	2,719.4	3,340.6	22.8%
Washington ^{1,5}	10	2,155.6	2,936.2	36.2%
West Virginia ^{2,6}	48	552.8	556.8	0.7%
Wisconsin ²	36	2,323.6	2,543.9	9.5%
Wyoming ^{1,3,6}	14	169.9	217.9	28.2%

State Grouping	1998	2022*	% Change
50-State Total	105,488.4	128,952.2	22.2%
No Income Tax States ¹	19,501.8	28,192.4	44.6%
Income-Taxing States ²	85,986.6	100,759.9	17.2%
10 Lowest-Burden States ³	20,276.5	26,475.1	30.6%
10 Highest-Burden States ⁴	32,247.2	38,331.5	18.9%
10 Best Economic Performance ⁵	26,884.6	38,613.0	43.6%
10 Worst Economic Performance ⁶	17,915.1	19,370.8	8.1%

Jobs Ranking in the Region



Rankings Note:

1 = Highest Growth, 50= Lowest Growth

Sources:

U.S. Bureau of Labor Statistics

10 Lowest/10 Highest-Burden States:

Tax Foundation, State-Local Tax Burden Rankings (CY'22)

10 Best/10 Worst Economic Performance:

American Legislative Exchange Council, ALEC-Laffer Economic Performance Rankings (2010-2020)

*12-month average calculated from January 24, 2023 BLS release

Bureau of Economic Analysis (BEA) JOBS

BEA Total Private Sector Jobs (in thousands)

State	Rank	1998	2021	% Change
Alabama ²	30	1,916.3	2,290.4	19.5%
Alaska ^{1,3,6}	35	285.6	337.9	18.3%
Arizona ^{2,5}	6	2,231.2	3,580.4	60.5%
Arkansas ²	34	1,179.1	1,401.2	18.8%
California ^{2,4}	17	15,688.3	20,952.2	33.6%
Colorado ^{2,5}	8	2,319.0	3,388.7	46.1%
Connecticut ^{2,4,6}	41	1,781.3	2,035.2	14.3%
Delaware ^{2,4}	21	408.4	530.5	29.9%
Florida ^{1,5}	3	7,168.2	11,954.3	66.8%
Georgia ^{2,3,5}	7	3,858.0	5,714.1	48.1%
Hawaii ^{2,4,6}	31	559.5	667.0	19.2%
Idaho ^{2,5}	5	581.1	951.3	63.7%
Illinois ^{2,4,6}	47	6,170.0	6,774.0	9.8%
Indiana ²	43	3,045.8	3,457.6	13.5%
Iowa ²	45	1,515.5	1,692.5	11.7%
Kansas²	44	1,372.1	1,552.7	13.2%
Kentucky ²	32	1,783.1	2,125.7	19.2%
Louisiana ^{2,6}	29	1,888.7	2,261.2	19.7%
Maine ^{2,4}	39	634.4	727.2	14.6%
Maryland ²	20	2,409.2	3,130.1	29.9%
Massachusetts ²	24	3,445.6	4,297.1	24.7%
Michigan ^{2,3}	49	4,645.2	4,932.6	6.2%
Minnesota ²	33	2,693.5	3,206.9	19.1%
Mississippi ²	38	1,126.5	1,305.7	15.9%
Missouri ²	40	2,811.7	3,222.4	14.6%
Montana ²	9	415.5	584.6	40.7%
Nebraska ²	26	909.1	1,103.4	21.4%
Nevada ¹	2	1,002.5	1,693.5	68.9%
New Hampshire ¹	27	657.4	793.5	20.7%
New Jersey ^{2,4,6}	23	3,897.5	4,933.8	26.6%
New Mexico ^{2,6}	28	715.7	860.8	20.3%
New York ^{2,4}	22	8,400.6	10,694.3	27.3%
North Carolina ²	13	3,904.1	5,370.4	37.6%

State	Rank	1998	2021	% Change
North Dakota ^{2,3}	10	320.4	447.4	39.7%
Ohio ²	48	5,696.8	6,147.2	7.9%
Oklahoma ^{2,3}	25	1,520.8	1,846.2	21.4%
Oregon ²	19	1,692.7	2,201.6	30.1%
Pennsylvania ^{2,6}	37	5,814.2	6,800.7	17.0%
Rhode Island ²	36	478.5	564.3	17.9%
South Carolina ^{2,3,5}	12	1,793.0	2,475.7	38.1%
South Dakota ^{1,3}	15	376.3	503.5	33.8%
Tennessee ^{1,3,5}	18	2,827.4	3,725.6	31.8%
Texas ^{1,3,5}	4	9,601.9	15,917.0	65.8%
Utah ^{2,5}	1	1,096.3	1,937.8	76.8%
Vermont ^{2,4}	46	322.3	356.3	10.5%
Virginia ^{2,4}	16	3,329.5	4,448.6	33.6%
Washington ^{1,5}	11	2,759.0	3,824.4	38.6%
West Virginia ^{2,6}	50	695.1	686.3	-1.3%
Wisconsin ²	42	2,781.7	3,162.6	13.7%
Wyoming ^{1,3,6}	14	235.3	321.0	36.4%

State Grouping	1998	2021	% Change
50-State Total	132,760.7	173,889.2	31.0%
No Income Tax States ¹	24,913.6	39,070.6	56.8%
Income-Taxing States ²	107,847.1	134,818.6	25.0%
10 Lowest-Burden States ³	25,463.8	36,221.0	42.2%
10 Highest-Burden States ⁴	41,191.9	52,119.0	26.5%
10 Best Economic Performance ⁵	34,235.0	53,469.2	56.2%
10 Worst Economic Performance ⁶	22,042.9	25,677.8	16.5%



Rankings Note:

1 = Highest Growth, 50= Lowest Growth

Sources:

U.S. Bureau of Labor Statistics

10 Lowest/10 Highest-Burden States:

Tax Foundation, State-Local Tax Burden Rankings (CY'22)

10 Best/10 Worst Economic Performance:

American Legislative Exchange Council, ALEC-Laffer Economic Performance Rankings (2010-2020)

WAGES

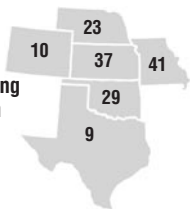
Private Sector Wage & Salary Disbursement (in thousands of current dollars)

State	Rank	1998	2021	% Change
Alabama ²	39	42,106,319	90,229,685	114%
Alaska ^{1,3,6}	30	6,806,107	15,644,020	130%
Arizona ^{2,5}	6	53,261,845	166,752,363	213%
Arkansas ²	27	23,615,101	56,205,016	138%
California ^{2,4}	7	430,691,868	1,320,096,768	207%
Colorado ^{2,5}	10	58,566,805	173,360,653	196%
Connecticut ^{2,4,6}	49	59,464,405	111,551,727	88%
Delaware ^{2,4}	40	11,911,339	25,322,083	113%
Florida ^{1,5}	8	166,093,230	503,663,108	203%
Georgia ^{2,3,5}	19	101,540,617	257,993,433	154%
Hawaii ^{2,4,6}	31	12,352,788	28,000,532	127%
Idaho ^{2,5}	3	11,207,403	36,568,602	226%
Illinois ^{2,4,6}	45	181,700,059	373,143,884	105%
Indiana ²	44	75,809,973	155,776,089	105%
Iowa ²	32	31,748,954	71,280,118	125%
Kansas²	37	30,586,331	66,204,554	116%
Kentucky ²	35	39,551,512	87,058,531	120%
Louisiana ^{2,6}	43	42,887,178	88,869,097	107%
Maine ^{2,4}	26	12,510,916	29,905,608	139%
Maryland ²	22	63,131,023	154,420,990	145%
Massachusetts ²	17	106,894,973	278,594,978	161%
Michigan ^{2,3}	50	135,360,137	227,933,215	68%
Minnesota ²	28	71,412,841	167,761,671	135%
Mississippi ²	46	22,500,426	43,069,781	91%
Missouri ²	41	68,054,077	144,548,415	112%
Montana ²	5	6,768,890	21,203,643	213%
Nebraska ²	23	19,611,774	47,965,427	145%
Nevada ¹	11	25,404,678	73,725,137	190%
New Hampshire ¹	13	16,119,670	43,168,385	168%
New Jersey ^{2,4,6}	42	127,501,140	267,744,453	110%
New Mexico ^{2,6}	24	14,092,536	34,041,613	142%
New York ^{2,4}	25	285,143,051	684,002,269	140%
North Carolina ²	15	92,470,605	245,138,385	165%

State	Rank	1998	2021	% Change
North Dakota ^{2,3}	2	5,892,184	19,756,664	235%
Ohio ²	47	146,419,653	280,090,756	91%
Oklahoma ^{2,3}	29	29,902,095	68,811,210	130%
Oregon ²	14	39,998,484	107,000,240	168%
Pennsylvania ^{2,6}	34	151,285,749	334,855,868	121%
Rhode Island ²	33	11,736,597	25,989,591	121%
South Carolina ^{2,3,5}	21	39,590,396	97,441,186	146%
South Dakota ^{1,3}	12	6,686,069	19,364,245	190%
Tennessee ^{1,3,5}	20	65,382,626	162,007,801	148%
Texas ^{1,3,5}	9	244,491,155	738,704,633	202%
Utah ^{2,5}	1	23,687,519	84,594,612	257%
Vermont ^{2,4}	38	6,434,503	13,927,401	116%
Virginia ^{2,4}	16	86,495,213	227,627,042	163%
Washington ^{1,5}	4	76,545,353	246,025,710	221%
West Virginia ^{2,6}	48	14,172,908	27,037,657	91%
Wisconsin ²	36	67,439,590	146,801,286	118%
Wyoming ^{1,3,6}	18	4,459,239	11,489,428	158%

State Grouping	1998	2021	% Change
50-State Total	3,467,497,904	8,702,469,563	151%
No Income Tax States ¹	611,988,127	1,813,792,467	196%
Income-Taxing States ²	2,855,509,777	6,888,677,096	141%
10 Lowest-Burden States ³	640,110,625	1,619,145,835	153%
10 Highest-Burden States ⁴	1,214,205,282	3,081,321,767	154%
10 Best Economic Performance ⁵	840,366,949	2,467,112,101	194%
10 Worst Economic Performance ⁶	614,722,109	1,292,378,279	110%

Wages Ranking in the Region



Rankings Note:

1 = Highest Growth, 50 = Lowest Growth

Sources:

Bureau of Economic Analysis (BEA)

10 Lowest/10 Highest-Burden States:

Tax Foundation, State-Local Tax Burden Rankings (CY'22)

10 Best/10 Worst Economic Performance:

American Legislative Exchange Council, ALEC-Laffer Economic Performance Rankings (2010-2020)

Note: Wages include farm wages and salaries.

GDP (Gross Domestic Product)

Private Sector GDP (in millions of current dollars)

State	Rank	1998	2021	% Change
Alabama ²	33	92,287	213,171	131%
Alaska ^{1,3,6}	31	18,980	45,507	140%
Arizona ^{2,5}	9	124,318	371,676	199%
Arkansas ²	32	54,744	130,127	138%
California ^{2,4}	10	1,004,725	2,999,642	199%
Colorado ^{2,5}	12	130,672	384,203	194%
Connecticut ^{2,4,6}	49	131,599	269,911	105%
Delaware ^{2,4}	43	33,849	72,965	116%
Florida ^{1,5}	7	374,903	1,128,806	201%
Georgia ^{2,3,5}	18	233,862	615,219	163%
Hawaii ^{2,4,6}	30	29,647	71,641	142%
Idaho ^{2,5}	5	26,401	84,787	221%
Illinois ^{2,4,6}	39	393,469	855,477	117%
Indiana ²	37	166,752	374,428	125%
Iowa ²	25	74,521	192,781	159%
Kansas²	28	67,694	167,742	148%
Kentucky ²	40	94,965	206,325	117%
Louisiana ^{2,6}	41	104,861	227,814	117%
Maine ^{2,4}	29	27,723	68,464	147%
Maryland ²	23	135,298	351,173	160%
Massachusetts ²	19	221,743	581,430	162%
Michigan ^{2,3}	50	279,751	513,237	83%
Minnesota ²	27	149,331	372,981	150%
Mississippi ²	48	51,230	106,271	107%
Missouri ²	46	150,464	318,168	111%
Montana ²	11	17,023	50,451	196%
Nebraska ²	13	44,528	128,828	189%
Nevada ¹	8	58,130	174,290	200%
New Hampshire ¹	26	36,033	90,141	150%
New Jersey ^{2,4,6}	44	285,968	614,252	115%
New Mexico ^{2,6}	42	38,526	83,381	116%
New York ^{2,4}	24	658,991	1,705,431	159%
North Carolina ²	15	215,691	580,727	169%

State	Rank	1998	2021	% Change
North Dakota ^{2,3}	1	14,221	56,477	297%
Ohio ²	47	321,776	677,564	111%
Oklahoma ^{2,3}	16	67,863	180,803	166%
Oregon ²	22	91,258	237,012	160%
Pennsylvania ^{2,6}	34	334,236	765,104	129%
Rhode Island ²	38	26,319	57,668	119%
South Carolina ^{2,3,5}	20	88,072	229,940	161%
South Dakota ^{1,3}	6	17,355	55,159	218%
Tennessee ^{1,3,5}	21	147,568	384,582	161%
Texas ^{1,3,5}	4	572,322	1,839,498	221%
Utah ^{2,5}	2	52,918	199,949	278%
Vermont ^{2,4}	35	13,973	31,954	129%
Virginia ^{2,4}	17	189,520	498,780	163%
Washington ^{1,5}	3	180,113	597,140	232%
West Virginia ^{2,6}	45	33,830	71,651	112%
Wisconsin ²	36	144,935	329,495	127%
Wyoming ^{1,3,6}	14	12,380	34,700	180%

State Grouping	1998	2021	% Change
50-State Total	7,837,335	20,398,922	160%
No Income Tax States ¹	1,417,782	4,349,823	207%
Income-Taxing States ²	6,419,553	16,049,099	150%
10 Lowest-Burden States ³	1,452,374	3,955,121	172%
10 Highest-Burden States ⁴	2,769,464	7,188,516	160%
10 Best Economic Performance ⁵	1,931,149	5,835,799	202%
10 Worst Economic Performance ⁶	1,383,495	3,039,438	120%



Rankings Note:

1 = Highest Growth, 50= Lowest Growth

Sources:

Bureau of Economic Analysis (BEA)

10 Lowest/10 Highest-Burden States:

Tax Foundation, State-Local Tax Burden Rankings (CY'22)

10 Best/10 Worst Economic Performance:

American Legislative Exchange Council, ALEC-Laffer Economic Performance Rankings (2010-2020)

DOMESTIC MIGRATION

2000-2022

State	Rank	Total Domestic Migration	2022 Est. Population	DM % of Pop.
Alabama ²	21	153,632	5,074,296	3%
Alaska ^{1,3,6}	46	-79,661	733,583	-11%
Arizona ^{2,5}	2	1,358,711	7,359,197	18%
Arkansas ²	18	123,662	3,045,637	4%
California ^{2,4}	42	-3,194,359	39,029,342	-8%
Colorado ^{2,5}	9	590,095	5,839,926	10%
Connecticut ^{2,4,6}	44	-309,940	3,626,205	-9%
Delaware ^{2,4}	8	112,275	1,018,396	11%
Florida ^{1,5}	5	3,055,401	22,244,823	14%
Georgia ^{2,3,5}	12	961,468	10,912,876	9%
Hawaii ^{2,4,6}	45	-134,716	1,440,196	-9%
Idaho ^{2,5}	3	310,567	1,939,033	16%
Illinois ^{2,4,6}	49	-1,791,907	12,582,032	-14%
Indiana ²	27	-50,746	6,833,037	-1%
Iowa ²	34	-89,783	3,200,517	-3%
Kansas²	39	-192,918	2,937,150	-7%
Kentucky ²	23	89,947	4,512,310	2%
Louisiana ^{2,6}	47	-504,540	4,590,241	-11%
Maine ^{2,4}	15	75,284	1,385,340	5%
Maryland ²	38	-327,732	6,164,660	-5%
Massachusetts ²	40	-547,177	6,981,974	-8%
Michigan ^{2,3}	43	-830,032	10,034,113	-8%
Minnesota ²	31	-105,562	5,717,184	-2%
Mississippi ²	36	-129,590	2,940,057	-4%
Missouri ²	26	2,132	6,177,957	0%
Montana ²	7	126,782	1,122,867	11%
Nebraska ²	35	-70,058	1,967,923	-4%
Nevada ¹	1	664,386	3,177,772	21%
New Hampshire ¹	17	65,905	1,395,231	5%
New Jersey ^{2,4,6}	48	-1,055,162	9,261,699	-11%
New Mexico ^{2,6}	32	-46,732	2,113,344	-2%
New York ^{2,4}	50	-3,771,607	19,677,151	-19%
North Carolina ²	6	1,357,204	10,698,973	13%

State	Rank	Total Domestic Migration	2022 Est. Population	DM % of Pop.
North Dakota ^{2,3}	25	5,050	779,261	1%
Ohio ²	37	-602,514	11,756,058	-5%
Oklahoma ^{2,3}	20	121,807	4,019,800	3%
Oregon ²	11	408,040	4,240,137	10%
Pennsylvania ^{2,6}	33	-345,320	12,972,008	-3%
Rhode Island ²	41	-89,344	1,093,734	-8%
South Carolina ^{2,3,5}	4	840,641	5,282,634	16%
South Dakota ^{1,3}	19	34,292	909,824	4%
Tennessee ^{1,3,5}	10	679,030	7,051,339	10%
Texas ^{1,3,5}	13	2,436,581	30,029,572	8%
Utah ^{2,5}	16	183,690	3,380,800	5%
Vermont ^{2,4}	28	-6,420	647,064	-1%
Virginia ^{2,4}	24	65,071	8,683,619	1%
Washington ^{1,5}	14	580,625	7,785,786	7%
West Virginia ^{2,6}	30	-25,410	1,775,156	-1%
Wisconsin ²	29	-72,284	5,892,539	-1%
Wyoming ^{1,3,6}	22	12,551	581,381	2%

State Grouping	Total DM	2022 Est. Pop.	% DM
No Income Tax States ¹	7,449,110	73,909,311	10%
Income-Taxing States ²	-7,407,795	258,706,443	-3%
10 Lowest-Burden States ³	4,181,727	70,334,383	6%
10 Highest-Burden States ⁴	-10,011,481	97,351,044	-10%
10 Best Economic Performance ⁵	10,996,809	101,825,986	11%
10 Worst Economic Performance ⁶	-4,280,837	49,675,845	-9%

Rankings Note:

1 = Highest Migration, 50= Lowest Migration

Sources:

10 Lowest/10 Highest-Burden States:
Tax Foundation, State-Local Tax Burden Rankings (CY'22)

10 Best/10 Worst Economic Performance:
American Legislative Exchange Council, ALEC-Laffer Economic Performance Rankings (2010-2020)

Estimates of the Components of Resident Population Change: April 1, 2010 to July 1, 2022,
U.S. Census Bureau, Population Division

Domestic Migration Ranking in the Region





A look at how Kansas compares to states with a similar economic makeup and mix of industries

ECONOMIC PEER GROUP

BLS Private Sector Jobs *(in thousands, not seasonally adjusted)*

State	1998 Private Sector Employment	2022 Private Sector Employment	'98-'22 Change	Rank
Alabama	1,561.3	1,692.8	8.4%	6
Arkansas	936.9	1,107.3	18.2%	1
Iowa	1,206.7	1,314.5	8.9%	5
Kansas	1,075.0	1,150.5	7.0%	7
Kentucky	1,460.2	1,652.2	13.1%	3
Michigan	3,858.6	3,757.8	-2.6%	9
Missouri	2,273.4	2,488.1	9.4%	4
Nebraska	728.9	861.0	18.1%	2
Ohio	4,718.7	4,724.5	0.1%	8

BEA Private Sector Jobs *(in thousands)*

State	1998 Private Sector Employment	2021 Private Sector Employment	'98-'21 Change	Rank
Alabama	1,916.3	2,290.4	19.5%	2
Arkansas	1,179.1	1,401.2	18.8%	4
Iowa	1,515.5	1,692.5	11.7%	7
Kansas	1,372.1	1,552.7	13.2%	6
Kentucky	1,783.1	2,125.7	19.2%	3
Michigan	4,645.2	4,932.6	6.2%	9
Missouri	2,811.7	3,222.4	14.6%	5
Nebraska	909.1	1,103.4	21.4%	1
Ohio	5,696.8	6,147.2	7.9%	8

Private Sector Wages *(in thousands of current dollars)*

State	1998	2021	'98-'21 Change	Rank
Alabama	42,106,319	90,229,685	114%	6
Arkansas	23,615,101	56,205,016	138%	2
Iowa	31,748,954	71,280,118	125%	3
Kansas	30,586,331	66,204,554	116%	5
Kentucky	39,551,512	87,058,531	120%	4
Michigan	135,360,137	227,933,215	68%	9
Missouri	68,054,077	144,548,415	112%	7
Nebraska	19,611,774	47,965,427	145%	1
Ohio	146,419,653	280,090,756	91%	8

Private Sector GDP *(in millions of current dollars)*

State	1998	2021	'98-'21 Change	Rank
Alabama	92,287	213,171	131%	5
Arkansas	54,744	130,127	138%	4
Iowa	74,521	192,781	159%	2
Kansas	67,694	167,742	148%	3
Kentucky	94,965	206,325	117%	6
Michigan	279,751	513,237	83%	9
Missouri	150,464	318,168	111%	7
Nebraska	44,528	128,828	189%	1
Ohio	321,776	677,564	111%	8

Domestic Migration

State	'00-'21 Total Domestic Migration	2022 Estimate Population	DM % of Population	Rank
Alabama	153,632	5,074,296	3%	2
Arkansas	123,662	3,045,637	4%	1
Iowa	-89,783	3,200,517	-3%	5
Kansas	-192,918	2,937,150	-7%	8
Kentucky	89,947	4,512,310	2%	3
Michigan	-830,032	10,034,113	-8%	9
Missouri	2,132	6,177,957	0%	4
Nebraska	-70,058	1,967,923	-4%	6
Ohio	-602,514	11,756,058	-5%	7



States with low state tax burdens can also have lower local tax burdens.

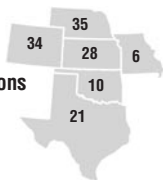
TAX COLLECTIONS (per capita)

State	State per capita	Rank	Local per capita	Rank	State+Local per capita	Rank
Alabama ²	2,374	9	1,346	8	3,719	2
Alaska ^{1,3,6}	1,797	1	2,719	41	4,516	20
Arizona ^{2,5}	2,399	11	1,635	16	4,034	9
Arkansas ²	3,367	33	921	1	4,288	13
California ^{2,4}	4,406	42	2,680	40	7,086	44
Colorado ^{2,5}	2,581	14	3,033	47	5,614	34
Connecticut ^{2,4,6}	5,074	47	3,314	48	8,388	49
Delaware ^{2,4}	4,473	43	1,233	4	5,706	36
Florida ^{1,5}	1,938	2	1,986	27	3,924	4
Georgia ^{2,3,5}	2,163	6	1,842	21	4,005	8
Hawaii ^{2,4,6}	5,352	49	2,190	31	7,541	46
Idaho ^{2,5}	2,723	18	1,159	3	3,882	3
Illinois ^{2,4,6}	3,599	38	2,904	44	6,503	42
Indiana ²	3,274	30	1,400	10	4,674	22
Iowa ²	3,331	32	2,083	29	5,414	31
Kansas²	3,289	31	1,919	23	5,208	28
Kentucky ²	2,963	22	1,357	9	4,321	15
Louisiana ^{2,6}	2,479	12	1,989	28	4,468	19
Maine ^{2,4}	3,502	37	2,811	43	6,313	39
Maryland ²	3,874	40	2,944	45	6,819	43
Massachusetts ²	4,530	44	2,776	42	7,307	45
Michigan ^{2,3}	2,797	20	1,480	12	4,277	12
Minnesota ²	4,686	45	1,810	20	6,496	41
Mississippi ²	2,755	19	1,238	6	3,993	7
Missouri ²	2,009	3	1,943	25	3,952	6
Montana ²	2,822	21	1,503	13	4,325	16
Nebraska ²	2,976	24	2,657	39	5,634	35
Nevada ¹	2,975	23	1,730	18	4,704	23
New Hampshire ¹	2,049	5	3,019	46	5,067	26
New Jersey ^{2,4,6}	4,095	41	3,497	49	7,592	48
New Mexico ^{2,6}	3,383	35	1,623	15	5,007	25
New York ^{2,4}	4,712	46	5,474	50	10,187	50

State	State per capita	Rank	Local per capita	Rank	State+Local per capita	Rank
North Carolina ²	2,645	17	1,468	11	4,114	11
North Dakota ^{2,3}	5,565	50	1,978	26	7,543	47
Ohio ²	2,601	16	2,270	33	4,871	24
Oklahoma ^{2,3}	2,531	13	1,575	14	4,106	10
Oregon ²	3,013	25	2,191	32	5,204	27
Pennsylvania ^{2,6}	3,136	27	2,425	36	5,561	32
Rhode Island ²	3,225	28	2,520	37	5,745	37
South Carolina ^{2,3,5}	2,233	8	1,708	17	3,941	5
South Dakota ^{1,3}	2,218	7	2,137	30	4,354	18
Tennessee ^{1,3,5}	2,379	10	1,271	7	3,650	1
Texas ^{1,3,5}	2,032	4	2,584	38	4,616	21
Utah ^{2,5}	2,583	15	1,753	19	4,336	17
Vermont ^{2,4}	5,285	48	1,119	2	6,405	40
Virginia ^{2,4}	3,232	29	2,332	34	5,564	33
Washington ^{1,5}	3,726	39	2,376	35	6,103	38
West Virginia ^{2,6}	3,077	26	1,236	5	4,313	14
Wisconsin ²	3,414	36	1,855	22	5,269	29
Wyoming ^{1,3,6}	3,377	34	1,938	24	5,315	30

State Grouping	State	Local	State+Local
50-State Total	3,179	2,393	5,572
No Income Tax States ¹	2,267	2,219	4,486
Income-Taxing States ²	3,439	2,443	5,882
Difference from No Income Tax States	52%	10%	31%
10 Lowest-Burden States ³	2,290	2,040	4,330
10 Highest-Burden States ⁴	4,262	3,313	7,575
Difference from Low Burden States	86%	62%	75%
10 Best Economic Performance ⁵	2,279	2,124	4,403
10 Worst Economic Performance ⁶	3,569	2,686	6,255
Difference from Best Economic Performance	57%	26%	42%

State + Local Tax Collections Rankings in the Region



Rankings Note: 1= lowest amount, 50= highest amount

Sources:

U.S. Census Bureau, 2020 Annual Surveys of State and Local Government Finances & 2022 Population Estimates

10 Lowest/10 Highest-Burden States:

Tax Foundation, State-Local Tax Burden Rankings (CY'22)

10 Best/10 Worst Economic Performance:

American Legislative Exchange Council, ALEC-Laffer Economic Performance Rankings (2010-2020)



Low-burden states keep their tax burdens low by spending less and finding ways to provide better service at a better price.

SPENDING PER RESIDENT (2021 Actual)

State	Spending per resident	Rank	State	Spending per resident	Rank
50-State Average	\$4,606	–			
Alabama ²	3,739	15	Montana ²	4,619	23
Alaska ^{1,3,6}	9,293	48	Nebraska ²	5,074	27
Arizona ^{2,5}	6,781	41	Nevada ¹	3,181	7
Arkansas ²	6,132	37	New Hampshire ¹	2,810	3
California ^{2,4}	5,644	34	New Jersey ^{2,4,6}	5,635	33
Colorado ^{2,5}	3,577	13	New Mexico ^{2,6}	5,580	32
Connecticut ^{2,4,6}	7,107	44	New York ^{2,4}	5,478	31
Delaware ^{2,4}	8,852	47	North Carolina ²	3,330	8
Florida ^{1,5}	2,536	2	North Dakota ^{2,3}	7,108	45
Georgia ^{2,3,5}	3,523	10	Ohio ²	3,901	18
Hawaii ^{2,4,6}	12,456	50	Oklahoma ^{2,3}	4,122	20
Idaho ^{2,5}	2,839	4	Oregon ²	10,451	49
Illinois ^{2,4,6}	6,907	42	Pennsylvania ^{2,6}	4,588	22
Indiana ²	3,565	12	Rhode Island ²	5,872	36
Iowa ²	5,656	35	South Carolina ^{2,3,5}	3,390	9
Kansas²	4,932	25	South Dakota ^{1,3}	3,542	11
Kentucky ²	4,632	24	Tennessee ^{1,3,5}	3,049	6
Louisiana ^{2,6}	3,886	17	Texas ^{1,3,5}	2,125	1
Maine ^{2,4}	4,566	21	Utah ^{2,5}	3,982	19
Maryland ²	5,207	29	Vermont ^{2,4}	6,142	38
Massachusetts ²	6,383	39	Virginia ^{2,4}	5,270	30
Michigan ^{2,3}	3,759	16	Washington ^{1,5}	5,035	26
Minnesota ²	5,125	28	West Virginia ^{2,6}	6,523	40
Mississippi ²	3,706	14	Wisconsin ²	7,091	43
Missouri ²	2,962	5	Wyoming ^{1,3,6}	8,005	46

State Grouping	Spending per resident
50-State Average	4,606
No Income Tax States ¹	2,836
Income-Taxing States ²	5,112
Difference from No Income Tax States	80%
10 Lowest-Burden States ³	3,074
10 Highest-Burden States ⁴	5,916
Difference from Low Burden States	92%
10 Best Economic Performance ⁵	3,212
10 Worst Economic Performance ⁶	5,939
Difference from Best Economic Performance	85%

Spending per Resident in the Region



Rankings Note:

1 = Lowest Spending, 50= Highest Spending

Sources:

National Association of State Budget Officers,
Note: Spending figure excludes spending from federal money and the issuance of bonds

U.S. Census Bureau, 2022 Population Estimates

10 Lowest/10 Highest-Burden States:

Tax Foundation, State-Local Tax Burden Rankings (CY'22)

10 Best/10 Worst Economic Performance:

American Legislative Exchange Council, ALEC-Laffer Economic Performance Rankings (2010-2020)



Higher government employment levels and more local government entities increase the overall cost of services in a given city or county.

GOVERNMENT EMPLOYMENT (FTE per 10,000 Residents)

State	State Gov. Emp.	Rank	Local Gov. Emp.	Rank	State+Local Gov. Emp.	Rank
50-State Avg.	163.6	--	354.2	--	517.8	--
Alabama	187.3	38	371.4	37	558.7	39
Alaska	328.9	49	357.6	28	686.5	49
Arizona	100.2	4	279.2	6	379.4	2
Arkansas	200.0	41	343.2	17	543.1	37
California	109.8	8	360.0	31	469.8	10
Colorado	160.3	29	371.4	38	531.7	36
Connecticut	161.6	30	327.3	14	488.9	18
Delaware	251.4	48	241.1	3	492.5	20
Florida	80.8	1	319.6	11	400.4	3
Georgia	111.6	9	356.4	25	468.0	8
Hawaii	385.6	50	124.0	1	509.6	26
Idaho	127.6	13	317.8	10	445.4	7
Illinois	96.9	3	379.6	41	476.5	14
Indiana	129.0	16	344.4	18	473.4	13
Iowa	157.7	28	427.8	45	585.5	43
Kansas	187.9	39	489.7	49	677.6	48
Kentucky	175.5	32	344.9	19	520.4	33
Louisiana	176.0	33	389.3	43	565.3	40
Maine	150.9	23	355.6	23	506.5	25
Maryland	152.0	24	348.7	20	500.7	24
Massachusetts	145.6	20	326.5	13	472.1	12
Michigan	141.6	19	276.9	5	418.5	5
Minnesota	147.8	21	374.7	40	522.5	34
Mississippi	178.7	35	430.3	46	609.0	45
Missouri	128.8	15	370.4	36	499.2	23
Montana	206.2	42	323.9	12	530.1	35
Nebraska	179.5	36	455.1	47	634.6	47
Nevada	92.6	2	265.8	4	358.4	1
New Hampshire	128.2	14	356.9	26	485.0	17
New Jersey	140.7	18	357.3	27	498.0	22

State	State Gov. Emp.	Rank	Local Gov. Emp.	Rank	State+Local Gov. Emp.	Rank
New Mexico	216.1	44	351.9	21	568.0	41
New York	124.5	12	474.1	48	598.6	44
North Carolina	137.5	17	373.7	39	511.2	30
North Dakota	236.9	47	384.2	42	621.1	46
Ohio	109.7	6	367.9	35	477.6	15
Oklahoma	157.2	27	352.9	22	510.0	27
Oregon	178.7	34	311.1	9	489.8	19
Pennsylvania	116.8	11	301.1	8	417.9	4
Rhode Island	187.0	37	240.0	2	427.0	6
South Carolina	155.3	25	359.1	29	514.4	31
South Dakota	155.6	26	362.4	32	518.0	32
Tennessee	109.8	7	359.4	30	469.2	9
Texas	106.2	5	404.4	44	510.6	28
Utah	194.8	40	289.6	7	484.4	16
Vermont	208.3	43	366.7	34	575.0	42
Virginia	148.6	22	362.5	33	511.1	29
Washington	168.6	31	327.6	15	496.2	21
West Virginia	218.3	46	336.0	16	554.3	38
Wisconsin	115.1	10	356.3	24	471.4	11
Wyoming	216.1	45	642.8	50	858.9	50

**State +
Local
Government
Employment
Rankings
in the
Region**



Ranking Notes:

FTE = Full-Time Equivalent
1 = Lowest FTE Employees
50= Highest FTE Employees

Sources:

U.S. Census Bureau, Survey of Public Employment and Payroll (2021)

U.S. Census Bureau, 2022 Population Estimates

GENERAL PURPOSE GOVERNMENTS

Cities, Counties, Townships

State	# of GPG	Res. per unit of gov.	Rank	State	# of GPG	Res. per unit of gov.	Rank
50-State Total	38,779	8,577	--				
Alabama	528	9,610	25	Montana	183	6,136	30
Alaska	164	4,473	39	Nebraska	988	1,992	47
Arizona	106	69,426	4	Nevada	35	90,793	2
Arkansas	576	5,288	34	New Hampshire	244	5,718	32
California	539	72,411	3	New Jersey	586	15,805	19
Colorado	333	17,537	13	New Mexico	138	15,314	21
Connecticut	179	20,258	11	New York	1,587	12,399	23
Delaware	60	16,973	14	North Carolina	652	16,409	16
Florida	478	46,537	5	North Dakota	1,718	454	50
Georgia	689	15,839	18	Ohio	2,327	5,052	35
Hawaii	4	360,049	1	Oklahoma	667	6,027	31
Idaho	244	7,947	27	Oregon	276	15,363	20
Illinois	2,828	4,449	40	Pennsylvania	2,625	4,942	36
Indiana	1,662	4,111	41	Rhode Island	39	28,044	7
Iowa	1,042	3,072	42	South Carolina	316	16,717	15
Kansas	1,993	1,474	48	South Dakota	1,279	711	49
Kentucky	535	8,434	26	Tennessee	437	16,136	17
Louisiana	364	12,611	22	Texas	1,472	20,401	10
Maine	504	2,749	44	Utah	279	12,118	24
Maryland	180	34,248	6	Vermont	293	2,208	45
Massachusetts	356	19,612	12	Virginia	323	26,884	8
Michigan	1,856	5,406	33	Washington	320	24,331	9
Minnesota	2,720	2,102	46	West Virginia	287	6,185	29
Mississippi	380	7,737	28	Wisconsin	1,924	3,063	43
Missouri	1,341	4,607	38	Wyoming	122	4,765	37

Residents per unit of General Purpose Government in the Region



Rankings Note:

1 = Highest Number of Residents Served Per Unit
50 = Lowest Number of Residents Served Per Unit

Sources:

U.S. Census Bureau, 2017 Census of Governments: Organization Component Estimates

U.S. Census Bureau, 2022 Population Estimates



States that adopted income taxes became less competitive.

STATES ADOPTING AN INCOME TAX (Since 1960)

Decline in Shares of 39 Remaining States

State	First Year of Tax	Population	Gross State Product	State & Local Tax Revenue
Connecticut	1991	-18%	-20%	-4%
New Jersey	1976	-26%	-21%	-3%
Ohio	1972	-37%	-47%	-27%
Rhode Island	1971	-36%	-33%	-22%
Pennsylvania	1971	-38%	-41%	-28%
Maine	1969	-25%	-23%	0%
Illinois	1969	-34%	-41%	-24%
Nebraska	1968	-30%	-19%	-17%
Michigan	1967	-35%	-57%	-46%
Indiana	1963	-29%	-38%	-32%
West Virginia	1961	-50%	-47%	-37%

Source: © 2014 An Inquiry into The Nature and Causes of the Wealth of States, Dr. Arthur B. Laffer, Stephen Moore, Rex A. Siquel, Travis H. Brown, Table 1.1. The authors said that, due to data limitations, shares of personal income were substituted for Indiana and West Virginia's shares of GSP.



Property tax, mill rate, and population changes in
Kansas' counties and largest cities

CITIES (Changes in Property Tax, Mill Rate & Population)

1997-2021

Class-A Cities	Property Tax	Mill Rate	Population
Andover	749%	45%	169%
Arkansas City	95%	7%	-10%
Atchison	107%	0%	1%
Augusta	266%	68%	4%
Chanute	210%	62%	-5%
Coffeyville	88%	27%	-27%
Derby	344%	19%	72%
De Soto	750%	-5%	43%
Dodge City	96%	8%	24%
El Dorado	188%	37%	-3%
Emporia	122%	21%	-4%
Fort Scott	118%	27%	-10%
Garden City	207%	31%	8%
Gardner	687%	-18%	322%
Great Bend	92%	13%	-8%
Hays	82%	-21%	10%
Haysville	214%	7%	28%
Hutchinson	120%	15%	1%
Independence	59%	36%	-16%
Junction City	130%	-7%	32%
Kansas City	38%	-34%	9%
Lansing	513%	71%	32%
Lawrence	306%	47%	25%
Leavenworth	33%	-34%	-6%
Leawood	255%	3%	32%
Lenexa	226%	17%	52%
Liberal	176%	80%	12%
Manhattan	314%	25%	30%
McPherson	145%	19%	4%
Merriam	211%	39%	-10%
Mission	576%	220%	3%
Newton	132%	20%	5%
Olathe	340%	-2%	72%
Ottawa	168%	3%	8%
Overland Park	364%	57%	46%
Parsons	110%	38%	-19%
Pittsburg	152%	35%	12%
Prairie Village	225%	18%	-3%
Pratt	189%	56%	2%
Roeland Park	239%	23%	-12%
Salina	130%	18%	5%
Shawnee	348%	14%	53%
Topeka	123%	23%	2%
Wellington	106%	29%	-11%
Wichita	158%	5%	20%
Winfield	72%	13%	-2%

Note: Inflation grew by 61% from 1997-2021 (Bureau of Labor Statistics, Midwest Urban Cities)

Sources: Kansas Department of Revenue, U.S. Census

COUNTIES (County-only Data per Kansas Dept. of Revenue)

1997-2021

County	Property Tax	Mill Rate	Population
Allen	331%	77%	-14%
Anderson	236%	55%	-3%
Atchison	220%	32%	-3%
Barber	205%	58%	-24%
Barton	189%	61%	-13%
Bourbon	179%	47%	-6%
Brown	195%	-17%	-14%
Butler	239%	12%	12%
Chase	119%	6%	-11%
Chautauqua	114%	32%	-23%
Cherokee	128%	20%	-15%
Cheyenne	280%	81%	-18%
Clark	85%	25%	-18%
Clay	221%	2%	-12%
Cloud	199%	24%	-12%
Coffey	138%	104%	-5%
Comanche	162%	113%	-17%
Cowley	251%	86%	-8%
Crawford	151%	33%	7%
Decatur	170%	20%	-22%
Dickinson	356%	77%	-7%
Doniphan	273%	10%	-5%
Douglas	422%	92%	26%
Edwards	115%	26%	-17%
Elk	137%	61%	-28%
Ellis	184%	21%	8%
Ellsworth	113%	7%	0%
Finney	143%	74%	6%
Ford	151%	28%	17%
Franklin	216%	27%	6%
Geary	298%	54%	43%
Gove	255%	55%	-11%
Graham	85%	-1%	-26%
Grant	-12%	140%	-7%
Gray	180%	20%	3%

County	Property Tax	Mill Rate	Population
Greeley	159%	99%	-24%
Greenwood	127%	52%	-26%
Hamilton	41%	89%	8%
Harper	77%	-6%	-18%
Harvey	182%	39%	0%
Haskell	122%	278%	-9%
Hodgeman	112%	19%	-23%
Jackson	260%	40%	10%
Jefferson	170%	18%	3%
Jewell	223%	18%	-25%
Johnson	290%	21%	46%
Kearny	50%	394%	-7%
Kingman	190%	90%	-14%
Kiowa	152%	43%	-31%
Labette	151%	55%	-14%
Lane	148%	33%	-28%
Leavenworth	291%	29%	16%
Lincoln	225%	19%	-14%
Linn	220%	64%	8%
Logan	217%	37%	-10%
Lyon	183%	21%	-6%
Marion	313%	85%	-15%
Marshall	227%	5%	-10%
McPherson	168%	10%	6%
Meade	164%	76%	-8%
Miami	238%	12%	32%
Mitchell	425%	120%	-18%
Montgomery	188%	54%	-16%
Morris	234%	58%	-14%
Morton	17%	261%	-21%
Nemaha	218%	-8%	0%
Neosho	183%	48%	-6%
Ness	112%	37%	-26%
Norton	116%	-6%	-8%
Osage	438%	152%	-7%
Osborne	270%	-25%	-26%
Ottawa	258%	50%	0%
Pawnee	161%	47%	-15%

County	Property Tax	Mill Rate	Population
Phillips	182%	61%	-21%
Pottawatomie	178%	18%	41%
Pratt	194%	20%	-5%
Rawlins	116%	-18%	-20%
Reno	224%	79%	-3%
Republic	156%	4%	-24%
Rice	87%	-18%	-10%
Riley	295%	24%	12%
Rooks	85%	-8%	-16%
Rush	110%	31%	-14%
Russell	120%	38%	-12%
Saline	324%	119%	4%
Scott	249%	98%	3%
Sedgwick	128%	-3%	19%
Seward	111%	76%	9%
Shawnee	165%	37%	5%
Sheridan	114%	-15%	-10%
Sherman	219%	53%	-10%
Smith	226%	34%	-23%
Stafford	126%	28%	-21%
Stanton	60%	340%	-11%
Stevens	-11%	316%	-1%
Sumner	141%	3%	-17%
Thomas	260%	63%	-4%
Trego	118%	-1%	-16%
Wabaunsee	273%	56%	4%
Wallace	250%	94%	-17%
Washington	205%	-4%	-17%
Wichita	149%	25%	-23%
Wilson	136%	20%	-17%
Woodson	179%	70%	-22%
Wyandotte	231%	43%	9%
All Counties	188%	N/A	11%

Note: Inflation grew by 61% from 1997-2021 (Bureau of Labor Statistics, Midwest Urban Cities)

Sources: Kansas Department of Revenue, U.S. Census Bureau



Wichita and Iola represent Kansas among the country's highest respective urban and rural tax rates.

U.S. PROPERTY TAX (Urban Homestead Payable 2021)

\$150,000 Property without Assessment Limits

Rank	State	City	Net Tax	ETR
1	Michigan	Detroit	4,898	3.265%
2	New Jersey	Newark	4,840	3.227%
3	Illinois	Aurora*	4,490	2.994%
4	Oregon	Portland	3,930	2.620%
5	Wisconsin	Milwaukee	3,724	2.483%
6	Connecticut	Bridgeport	3,394	2.263%
7	Iowa	Des Moines	3,386	2.258%
8	Maryland	Baltimore	3,326	2.217%
9	Nebraska	Omaha	2,984	1.990%
10	Vermont	Burlington	2,911	1.941%
11	Ohio	Columbus	2,490	1.660%
12	Texas	Houston	2,456	1.638%
13	South Dakota	Sioux Falls	2,280	1.520%
14	New York	Buffalo*	2,142	1.428%
15	Delaware	Wilmington	2,048	1.365%
16	Illinois	Chicago*	2,026	1.350%
17	Mississippi	Jackson	2,000	1.333%
18	Kentucky	Louisville	1,996	1.331%
19	Missouri	Kansas City	1,984	1.322%
20	New Hampshire	Manchester	1,947	1.298%
21	Alaska	Anchorage	1,925	1.283%
22	New Mexico	Albuquerque	1,891	1.261%
23	Rhode Island	Providence	1,881	1.254%
24	Oklahoma	Oklahoma City	1,824	1.216%
25	New York	New York City*	1,797	1.198%
26	Arizona	Phoenix	1,796	1.197%
27	Kansas	Wichita	1,793	1.195%
28	North Dakota	Fargo	1,784	1.190%
29	Indiana	Indianapolis	1,712	1.141%
30	Nevada	Las Vegas	1,701	1.134%

Rank	State	City	Net Tax	ETR
31	Florida	Jacksonville	1,696	1.131%
32	California	Los Angeles	1,681	1.120%
33	Minnesota	Minneapolis	1,631	1.088%
34	Maine	Portland	1,624	1.083%
35	Arkansas	Little Rock	1,616	1.077%
36	Virginia	Virginia Beach	1,333	0.888%
37	Pennsylvania	Philadelphia	1,327	0.885%
38	Montana	Billings	1,324	0.882%
39	North Carolina	Charlotte	1,281	0.854%
40	Tennessee	Nashville	1,233	0.822%
41	Washington	Seattle	1,210	0.806%
42	Louisiana	New Orleans	1,106	0.737%
43	Alabama	Birmingham	1,028	0.686%
44	Wyoming	Cheyenne	971	0.647%
45	Utah	Salt Lake City	955	0.637%
46	West Virginia	Charleston	891	0.594%
47	Colorado	Denver	797	0.531%
48	Idaho	Boise	775	0.516%
49	South Carolina	Charleston	739	0.493%
50	DC	Washington	598	0.399%
51	Georgia	Atlanta	370	0.246%
52	Hawaii	Honolulu	300	0.200%
53	Massachusetts	Boston	142	0.095%
Average			1,924	1.283%

Notes:

*Illinois and New York have two cities included in this table because the tax systems in Chicago and New York City are significantly different from the rest of the state.

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U.S. PROPERTY TAX (Urban Commercial Payable 2021)

\$1 Million-Valued Property (\$200,000 Fixtures)

Rank	State	City	Net Tax	ETR
1	Michigan	Detroit	50,548	4.212%
2	Illinois	Chicago*	45,400	3.783%
3	Rhode Island	Providence	42,384	3.532%
4	Iowa	Des Moines	34,951	2.913%
5	Missouri	Kansas City	34,110	2.842%
6	Indiana	Indianapolis	33,792	2.816%
7	Illinois	Aurora*	33,680	2.807%
8	Maryland	Baltimore	33,661	2.805%
9	Mississippi	Jackson	32,782	2.732%
10	New Jersey	Newark	32,265	2.689%
11	Wisconsin	Milwaukee	31,786	2.649%
12	Connecticut	Bridgeport	31,629	2.636%
13	Oregon	Portland	31,443	2.620%
14	Kansas	Wichita	30,487	2.541%
15	Minnesota	Minneapolis	30,041	2.503%
16	Texas	Houston	26,437	2.203%
17	Arizona	Phoenix	26,425	2.202%
18	Colorado	Denver	25,433	2.119%
19	Louisiana	New Orleans	24,295	2.025%
20	Nebraska	Omaha	24,122	2.010%
21	Vermont	Burlington	22,813	1.901%
22	West Virginia	Charleston	22,501	1.875%
23	Massachusetts	Boston	22,341	1.862%
24	Ohio	Columbus	22,308	1.859%
25	Pennsylvania	Philadelphia	22,100	1.842%
26	South Carolina	Charleston	21,373	1.781%
27	New York	Buffalo*	20,884	1.740%
28	Alaska	Anchorage	19,281	1.607%
29	Florida	Jacksonville	18,918	1.576%
30	Georgia	Atlanta	18,400	1.533%
31	New Mexico	Albuquerque	17,973	1.498%
32	Kentucky	Louisville	17,393	1.449%
33	Arkansas	Little Rock	16,779	1.398%

Rank	State	City	Net Tax	ETR
34	South Dakota	Sioux Falls	16,537	1.378%
35	Oklahoma	Oklahoma City	16,184	1.349%
36	New York	New York City*	16,133	1.344%
37	Maine	Portland	15,588	1.299%
38	DC	Washington	15,230	1.269%
39	Tennessee	Nashville	15,125	1.260%
40	Delaware	Wilmington	15,017	1.251%
41	California	Los Angeles	14,102	1.175%
42	Hawaii	Honolulu	13,888	1.157%
43	Nevada	Las Vegas	13,572	1.131%
44	Utah	Salt Lake City	13,291	1.108%
45	New Hampshire	Manchester	12,977	1.081%
46	North Dakota	Fargo	12,795	1.066%
47	Montana	Billings	12,427	1.036%
48	Virginia	Virginia Beach	12,191	1.016%
49	Idaho	Boise	11,613	0.968%
50	Alabama	Birmingham	10,589	0.882%
51	North Carolina	Charlotte	10,469	0.872%
52	Washington	Seattle	9,818	0.818%
53	Wyoming	Cheyenne	8,315	0.693%
Average			22,351	1.863%

Notes:

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U.S. PROPERTY TAX (Urban Industrial Payable 2021)

**\$1 Million-Valued Property (50% Personal Property)
(\$500,000 M&E, \$400,000 Inventory, \$100,000 Fixtures)**

Rank	State	City	Net Tax	ETR
1	Mississippi	Jackson	55,873	2.794%
2	Illinois	Chicago*	51,281	2.564%
3	Indiana	Indianapolis	48,896	2.445%
4	Michigan	Detroit	48,753	2.438%
5	South Carolina	Charleston	45,813	2.291%
6	Texas	Houston	45,343	2.267%
7	Missouri	Kansas City	45,040	2.252%
8	Oregon	Portland	41,923	2.096%
9	Louisiana	New Orleans	41,569	2.078%
10	Arizona	Phoenix	38,013	1.901%
11	West Virginia	Charleston	37,501	1.875%
12	Rhode Island	Providence	36,804	1.840%
13	Colorado	Denver	34,039	1.702%
14	Alaska	Anchorage	33,697	1.685%
15	Illinois	Aurora*	33,680	1.684%
16	Iowa	Des Moines	33,510	1.675%
17	Nebraska	Omaha	33,018	1.651%
18	New Jersey	Newark	32,265	1.613%
19	Minnesota	Minneapolis	30,041	1.502%
20	Wisconsin	Milwaukee	29,131	1.457%
21	Oklahoma	Oklahoma City	29,131	1.457%
22	Connecticut	Bridgeport	28,587	1.429%
23	Georgia	Atlanta	28,200	1.410%
24	Maryland	Baltimore	28,070	1.403%
25	DC	Washington	27,980	1.399%
26	Arkansas	Little Rock	27,979	1.399%
27	Kansas	Wichita	27,584	1.379%
28	Vermont	Burlington	26,077	1.304%
29	Florida	Jacksonville	25,638	1.282%
30	New Mexico	Albuquerque	24,217	1.211%
31	Alabama	Birmingham	23,244	1.162%
32	Tennessee	Nashville	23,016	1.151%

Rank	State	City	Net Tax	ETR
33	Massachusetts	Boston	22,341	1.117%
34	Ohio	Columbus	22,210	1.111%
35	Pennsylvania	Philadelphia	22,100	1.105%
36	New York	Buffalo*	20,884	1.044%
37	California	Los Angeles	18,803	0.940%
38	Nevada	Las Vegas	18,161	0.908%
39	Utah	Salt Lake City	17,946	0.897%
40	South Dakota	Sioux Falls	16,537	0.827%
41	Kentucky	Louisville	16,314	0.816%
42	Idaho	Boise	15,993	0.800%
43	Montana	Billings	15,551	0.778%
44	Delaware	Wilmington	15,017	0.751%
45	North Carolina	Charlotte	14,329	0.716%
46	Maine	Portland	14,289	0.714%
47	Hawaii	Honolulu	13,888	0.694%
48	Wyoming	Cheyenne	13,643	0.682%
49	Washington	Seattle	13,326	0.666%
50	New Hampshire	Manchester	12,977	0.649%
51	North Dakota	Fargo	12,795	0.640%
52	New York	New York City*	10,755	0.538%
53	Virginia	Virginia Beach	10,591	0.530%
Average			27,441	1.372%

Notes:

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U.S. PROPERTY TAX (Rural Homestead Payable 2021)

\$150,000-Valued Property

Rank	State	City	Net Tax	ETR
1	New York	Warsaw	5,167	3.445%
2	New Jersey	Maurice River Twp	4,318	2.879%
3	New Hampshire	Lancaster	3,862	2.574%
4	Nebraska	Sidney	3,402	2.268%
5	Kansas	Iola	3,241	2.160%
6	Massachusetts	Adams	3,223	2.149%
7	Michigan	Manistique	3,158	2.106%
8	Vermont	Hartford	3,093	2.062%
9	Wisconsin	Rice Lake	3,070	2.047%
10	Iowa	Hampton	2,921	1.947%
11	Maine	Rockland	2,825	1.883%
12	Illinois	Galena	2,790	1.860%
13	Rhode Island	Hopkinton	2,738	1.826%
14	Connecticut	Litchfield	2,707	1.805%
15	Pennsylvania	Ridgway	2,686	1.790%
16	Maryland	Denton	2,672	1.782%
17	South Dakota	Vermillion	2,624	1.750%
18	Georgia	Fitzgerald	2,417	1.612%
19	Ohio	Bryan	2,349	1.566%
20	Florida	Moore Haven	2,210	1.473%
21	North Dakota	Devils Lake	1,965	1.310%
22	Minnesota	Glencoe	1,956	1.304%
23	Nevada	Fallon	1,905	1.270%
24	Texas	Fort Stockton	1,893	1.262%
25	Mississippi	Philadelphia	1,744	1.163%
26	Kentucky	Morehead	1,730	1.153%
27	Oregon	Tillamook	1,728	1.152%
28	Alaska	Ketchikan	1,676	1.117%
29	Montana	Glasgow	1,650	1.100%
30	Washington	Okanogan	1,596	1.064%
31	North Carolina	Edenton	1,573	1.049%
32	California	Yreka	1,501	1.001%
33	Missouri	Boonville	1,394	0.929%

Rank	State	City	Net Tax	ETR
34	Indiana	North Vernon	1,353	0.902%
35	New Mexico	Santa Rosa	1,275	0.850%
36	Oklahoma	Mangum	1,213	0.809%
37	South Carolina	Mullins	1,114	0.743%
38	Idaho	Saint Anthony	1,065	0.710%
39	Wyoming	Worland	1,063	0.709%
40	Utah	Richfield	1,046	0.697%
41	Arizona	Safford	1,037	0.691%
42	Virginia	Wise	999	0.666%
43	Tennessee	Savannah	957	0.638%
44	Colorado	Walsenburg	875	0.583%
45	Arkansas	Pocahontas	830	0.553%
46	West Virginia	Elkins	784	0.523%
47	Louisiana	Natchitoches	694	0.463%
48	Delaware	Georgetown	608	0.405%
49	Alabama	Monroeville	604	0.403%
50	Hawaii	Kauai	75	0.050%
	Average		1,988	1.325%

Note: Rural cities chosen for this study largely have populations between 2,500-10,000, are designated as "county seats," and are classified as rural areas by the U.S. Department of Agriculture.

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U.S. PROPERTY TAX (Rural Commercial Payable 2021)

\$1 Million-Valued Property (\$200,000 Fixtures)

Rank	State	City	Net Tax	ETR
1	Kansas	Iola	58,433	4.869%
2	Iowa	Hampton	42,783	3.565%
3	New York	Warsaw	34,447	2.871%
4	Michigan	Manistique	34,291	2.858%
5	Indiana	North Vernon	33,180	2.765%
6	South Carolina	Mullins	33,143	2.762%
7	Minnesota	Glencoe	32,706	2.725%
8	Connecticut	Litchfield	28,986	2.415%
9	New Jersey	Maurice River Twp	28,785	2.399%
10	Colorado	Walsenburg	27,643	2.304%
11	Nebraska	Sidney	27,323	2.277%
12	Maine	Rockland	27,120	2.260%
13	Vermont	Hartford	26,755	2.230%
14	Wisconsin	Rice Lake	26,611	2.218%
15	Texas	Fort Stockton	26,006	2.167%
16	New Hampshire	Lancaster	25,745	2.145%
17	Maryland	Denton	25,587	2.132%
18	Massachusetts	Adams	25,546	2.129%
19	Missouri	Boonville	24,973	2.081%
20	Florida	Moore Haven	24,895	2.075%
21	Mississippi	Philadelphia	24,532	2.044%
22	Rhode Island	Hopkinton	21,962	1.830%
23	Illinois	Galena	21,418	1.785%
24	Georgia	Fitzgerald	21,039	1.753%
25	South Dakota	Vermillion	20,448	1.704%
26	Pennsylvania	Ridgway	19,184	1.599%
27	Montana	Glasgow	17,459	1.455%
28	Ohio	Bryan	17,279	1.440%
29	Kentucky	Morehead	16,533	1.378%
30	Louisiana	Natchitoches	16,331	1.361%
31	Nevada	Fallon	15,226	1.269%
32	Arizona	Safford	14,916	1.243%
33	North Dakota	Devils Lake	14,709	1.226%

Rank	State	City	Net Tax	ETR
34	Idaho	Saint Anthony	14,430	1.203%
35	Utah	Richfield	14,198	1.183%
36	Oregon	Tillamook	13,828	1.152%
37	West Virginia	Elkins	13,339	1.112%
38	Washington	Okanogan	13,255	1.105%
39	Alaska	Ketchikan	13,240	1.103%
40	North Carolina	Edenton	12,977	1.081%
41	California	Yreka	12,594	1.049%
42	New Mexico	Santa Rosa	12,127	1.011%
43	Tennessee	Savannah	11,868	0.989%
44	Virginia	Wise	10,338	0.862%
45	Oklahoma	Mangum	9,993	0.833%
46	Arkansas	Pocahontas	9,828	0.819%
47	Alabama	Monroeville	9,818	0.818%
48	Wyoming	Worland	9,058	0.755%
49	Hawaii	Kauai	6,885	0.574%
50	Delaware	Georgetown	5,263	0.439%
	Average		20,981	1.748%

Note: Rural cities chosen for this study largely have populations between 2,500-10,000, are designated as "county seats," and are classified as rural areas by the U.S. Department of Agriculture.

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U.S. PROPERTY TAX (Rural Industrial Payable 2021)

\$1 Million-Valued Property (50% Personal Property)

(\$500,000 M&E, \$400,000 Inventory, \$100,000 Fixtures)

Rank	State	City	Net Tax	ETR
1	South Carolina	Mullins	73,411	3.671%
2	Kansas	Iola	53,409	2.670%
3	Indiana	North Vernon	45,180	2.259%
4	Texas	Fort Stockton	45,124	2.256%
5	Mississippi	Philadelphia	40,887	2.044%
6	Nebraska	Sidney	37,105	1.855%
7	Colorado	Walsenburg	36,858	1.843%
8	New York	Warsaw	34,447	1.722%
9	Missouri	Boonville	33,919	1.696%
10	Florida	Moore Haven	33,630	1.682%
11	Minnesota	Glencoe	32,706	1.635%
12	Georgia	Fitzgerald	31,001	1.550%
13	New Jersey	Maurice River Twp	28,785	1.439%
14	Michigan	Manistique	28,553	1.428%
15	Louisiana	Natchitoches	28,113	1.406%
16	Connecticut	Litchfield	27,054	1.353%
17	Vermont	Hartford	26,755	1.338%
18	New Hampshire	Lancaster	25,745	1.287%
19	Massachusetts	Adams	25,546	1.277%
20	Maine	Rockland	24,860	1.243%
21	Iowa	Hampton	24,710	1.236%
22	Wisconsin	Rice Lake	24,387	1.219%
23	Ohio	Bryan	24,091	1.205%
24	Arizona	Safford	22,828	1.141%
25	West Virginia	Elkins	21,991	1.100%
26	Maryland	Denton	21,637	1.082%
27	Illinois	Galena	21,418	1.071%
28	Montana	Glasgow	21,165	1.058%
29	South Dakota	Vermillion	20,448	1.022%
30	Nevada	Fallon	20,350	1.017%
31	Rhode Island	Hopkinton	20,109	1.005%
32	Idaho	Saint Anthony	20,083	1.004%

Rank	State	City	Net Tax	ETR
33	Utah	Richfield	19,404	0.970%
34	Oklahoma	Mangum	19,273	0.964%
35	Pennsylvania	Ridgway	19,184	0.959%
36	Washington	Okanogan	18,491	0.925%
37	Tennessee	Savannah	18,492	0.925%
38	Oregon	Tillamook	18,437	0.922%
39	North Carolina	Edenton	17,957	0.898%
40	Alaska	Ketchikan	17,960	0.898%
41	California	Yreka	16,792	0.840%
42	Arkansas	Pocahontas	16,309	0.815%
43	New Mexico	Santa Rosa	16,289	0.814%
44	Virginia	Wise	15,738	0.787%
45	Kentucky	Morehead	15,612	0.781%
46	North Dakota	Devils Lake	14,709	0.735%
47	Wyoming	Worland	14,012	0.701%
48	Alabama	Monroeville	13,120	0.656%
49	Hawaii	Kauai	7,533	0.377%
50	Delaware	Georgetown	5,263	0.263%
	Average		25,218	1.261%

Note: Rural cities chosen for this study largely have populations between 2,500-10,000, are designated as "county seats," and are classified as rural areas by the U.S. Department of Agriculture.

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The study uses effective tax rates (ETRs) given their ability to capture “the effects of all statutory tax provisions as well as the effects of local assessment practices...[giving them] the virtue of allowing more meaningful comparisons across states and property types” (Lincoln Land Institute and Minnesota Center for Fiscal Excellence 47).

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