

2024 GREEN BOOK

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

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2024 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 77% more per-resident in 2022 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 42% 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, 72 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 1,475 residents per unit of general-purpose government versus a national average of 8,629 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 | 2023 | % Change |
|------------------------------|-----------|----------------|----------------|--------------|
| Alabama ² | 35 | 1,561.3 | 1,762.6 | 12.9% |
| Alaska ^{1,3,6} | 21 | 201.6 | 250.1 | 24.1% |
| Arizona ^{2,5} | 4 | 1,733.3 | 2,769.7 | 59.8% |
| Arkansas ² | 22 | 936.9 | 1,139.8 | 21.7% |
| California ^{2,4} | 13 | 11,522.9 | 15,221.4 | 32.1% |
| Colorado ^{2,5} | 9 | 1,735.0 | 2,468.7 | 42.3% |
| Connecticut ^{2,4,6} | 47 | 1,416.4 | 1,462.0 | 3.2% |
| Delaware ^{2,4} | 27 | 345.7 | 414.3 | 19.8% |
| Florida ^{1,5} | 6 | 5,656.5 | 8,630.2 | 52.6% |
| Georgia ^{2,3,5} | 11 | 3,165.0 | 4,209.8 | 33.0% |
| Hawaii ^{2,4,6} | 24 | 419.4 | 509.0 | 21.4% |
| Idaho ^{2,5} | 2 | 418.9 | 716.5 | 71.0% |
| Illinois ^{2,4,6} | 45 | 5,077.7 | 5,301.0 | 4.4% |
| Indiana ² | 39 | 2,526.2 | 2,817.6 | 11.5% |
| Iowa ² | 42 | 1,208.4 | 1,326.5 | 9.8% |
| Kansas² | 41 | 1,075.0 | 1,189.1 | 10.6% |
| Kentucky ² | 32 | 1,460.2 | 1,708.6 | 17.0% |
| Louisiana ^{2,6} | 43 | 1,519.9 | 1,636.8 | 7.7% |
| Maine ^{2,4} | 33 | 474.8 | 549.1 | 15.6% |
| Maryland ^{2,6} | 31 | 1,897.6 | 2,221.9 | 17.1% |
| Massachusetts ² | 30 | 2,765.1 | 3,253.1 | 17.6% |
| Michigan ^{2,3} | 50 | 3,859.6 | 3,848.8 | -0.3% |
| Minnesota ² | 29 | 2,173.0 | 2,565.5 | 18.1% |
| Mississippi ² | 46 | 911.9 | 943.1 | 3.4% |
| Missouri ² | 38 | 2,273.4 | 2,544.2 | 11.9% |
| Montana ² | 7 | 294.6 | 428.0 | 45.3% |
| Nebraska ² | 26 | 728.9 | 874.6 | 20.0% |
| Nevada ^{1,5} | 3 | 814.0 | 1,363.0 | 67.4% |
| New Hampshire ¹ | 25 | 507.8 | 612.2 | 20.6% |
| New Jersey ^{2,4} | 34 | 3,229.2 | 3,721.7 | 15.3% |

| State | Rank | 1998 | 2023 | % Change |
|---------------------------------|------|---------|----------|----------|
| New Mexico ² | 18 | 541.6 | 687.7 | 27.0% |
| New York ^{2,4} | 23 | 6,799.4 | 8,253.0 | 21.4% |
| North Carolina ² | 12 | 3,155.5 | 4,196.1 | 33.0% |
| North Dakota ^{2,3} | 8 | 249.2 | 354.8 | 42.4% |
| Ohio ² | 48 | 4,718.6 | 4,838.5 | 2.5% |
| Oklahoma ^{2,3} | 28 | 1,167.3 | 1,395.5 | 19.5% |
| Oregon ² | 17 | 1,298.1 | 1,672.1 | 28.8% |
| Pennsylvania ^{2,6} | 36 | 4,782.9 | 5,398.8 | 12.9% |
| Rhode Island ^{2,6} | 40 | 395.1 | 439.6 | 11.3% |
| South Carolina ^{2,3,5} | 14 | 1,467.7 | 1,934.7 | 31.8% |
| South Dakota ^{1,3} | 15 | 290.5 | 381.2 | 31.2% |
| Tennessee ^{1,3} | 19 | 2,264.7 | 2,863.9 | 26.5% |
| Texas ^{1,3,5} | 5 | 7,443.6 | 11,864.4 | 59.4% |
| Utah ^{2,5} | 1 | 846.6 | 1,457.4 | 72.1% |
| Vermont ^{2,4} | 44 | 239.0 | 254.6 | 6.5% |
| Virginia ^{2,4} | 20 | 2,719.4 | 3,436.1 | 26.4% |
| Washington ^{1,5} | 10 | 2,155.6 | 3,013.1 | 39.8% |
| West Virginia ^{2,6} | 49 | 550.4 | 558.8 | 1.5% |
| Wisconsin ² | 37 | 2,323.6 | 2,609.8 | 12.3% |
| Wyoming ^{1,3,6} | 16 | 169.9 | 222.3 | 30.8% |

| State Grouping | 1998 | 2023 | % Change |
|--|-----------|-----------|----------|
| 50-State Total | 105,488.9 | 132,291.3 | 25.4% |
| No Income Tax States ¹ | 19,504.2 | 29,200.4 | 49.7% |
| Income-Taxing States ² | 85,984.7 | 103,090.9 | 19.9% |
| 10 Lowest-Burden States ³ | 20,279.1 | 27,325.5 | 34.7% |
| 10 Highest-Burden States ⁴ | 32,243.9 | 39,122.2 | 21.3% |
| 10 Best Economic Performance ⁵ | 25,436.2 | 38,427.5 | 51.1% |
| 10 Worst Economic Performance ⁶ | 16,430.9 | 18,000.3 | 9.6% |

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 (2012-2022)

Jobs Ranking in the Region



Bureau of Economic Analysis (BEA) JOBS

BEA Total Private Sector Jobs (in thousands)

| State | Rank | 1998 | 2022 | % Change |
|------------------------------|-----------|----------------|----------------|--------------|
| Alabama ² | 30 | 1,977.0 | 2,462.2 | 24.5% |
| Alaska ^{1,3,6} | 31 | 286.4 | 355.3 | 24.0% |
| Arizona ^{2,5} | 5 | 2,252.0 | 3,841.9 | 70.6% |
| Arkansas ² | 33 | 1,244.4 | 1,534.9 | 23.3% |
| California ^{2,4} | 14 | 16,023.9 | 22,521.5 | 40.5% |
| Colorado ^{2,5} | 8 | 2,363.2 | 3,670.5 | 55.3% |
| Connecticut ^{2,4,6} | 38 | 1,791.0 | 2,151.8 | 20.2% |
| Delaware ^{2,4} | 16 | 412.4 | 574.7 | 39.4% |
| Florida ^{1,5} | 3 | 7,260.3 | 13,032.6 | 79.5% |
| Georgia ^{2,3,5} | 7 | 3,928.5 | 6,203.0 | 57.9% |
| Hawaii ^{2,4,6} | 25 | 572.0 | 731.1 | 27.8% |
| Idaho ^{2,5} | 6 | 621.5 | 1,055.7 | 69.8% |
| Illinois ^{2,4,6} | 45 | 6,268.8 | 7,253.2 | 15.7% |
| Indiana ² | 41 | 3,125.6 | 3,709.9 | 18.7% |
| Iowa ² | 47 | 1,628.8 | 1,844.4 | 13.2% |
| Kansas² | 44 | 1,452.4 | 1,689.8 | 16.4% |
| Kentucky ² | 37 | 1,894.8 | 2,316.7 | 22.3% |
| Louisiana ^{2,6} | 28 | 1,929.2 | 2,442.0 | 26.6% |
| Maine ^{2,4} | 40 | 645.0 | 772.1 | 19.7% |
| Maryland ^{2,6} | 19 | 2,426.7 | 3,310.3 | 36.4% |
| Massachusetts ² | 24 | 3,456.2 | 4,539.9 | 31.4% |
| Michigan ^{2,3} | 49 | 4,718.1 | 5,266.1 | 11.6% |
| Minnesota ² | 34 | 2,793.9 | 3,430.1 | 22.8% |
| Mississippi ² | 39 | 1,180.6 | 1,413.9 | 19.8% |
| Missouri ² | 42 | 2,938.9 | 3,484.0 | 18.5% |
| Montana ² | 12 | 447.6 | 649.7 | 45.2% |
| Nebraska ² | 36 | 977.2 | 1,198.7 | 22.7% |
| Nevada ^{1,5} | 2 | 1,007.8 | 1,879.9 | 86.5% |
| New Hampshire ¹ | 26 | 662.2 | 843.4 | 27.4% |
| New Jersey ^{2,4} | 20 | 3,913.9 | 5,309.5 | 35.7% |
| New Mexico ² | 27 | 739.0 | 939.6 | 27.1% |
| New York ^{2,4} | 21 | 8,460.6 | 11,450.9 | 35.3% |
| North Carolina ² | 13 | 3,991.8 | 5,768.5 | 44.5% |

| State | Rank | 1998 | 2022 | % Change |
|---------------------------------|------|---------|----------|----------|
| North Dakota ^{2,3} | 17 | 358.6 | 499.0 | 39.2% |
| Ohio ² | 48 | 5,796.0 | 6,521.4 | 12.5% |
| Oklahoma ^{2,3} | 29 | 1,618.3 | 2,045.1 | 26.4% |
| Oregon ² | 23 | 1,758.9 | 2,366.2 | 34.5% |
| Pennsylvania ^{2,6} | 35 | 5,895.8 | 7,235.5 | 22.7% |
| Rhode Island ^{2,6} | 32 | 479.7 | 594.9 | 24.0% |
| South Carolina ^{2,3,5} | 11 | 1,827.6 | 2,664.3 | 45.8% |
| South Dakota ^{1,3} | 22 | 414.7 | 561.2 | 35.3% |
| Tennessee ^{1,3} | 18 | 2,935.6 | 4,055.3 | 38.1% |
| Texas ^{1,3,5} | 4 | 9,883.3 | 17,518.7 | 77.3% |
| Utah ^{2,5} | 1 | 1,115.8 | 2,094.4 | 87.7% |
| Vermont ^{2,4} | 46 | 331.7 | 381.5 | 15.0% |
| Virginia ^{2,4} | 15 | 3,391.1 | 4,737.4 | 39.7% |
| Washington ^{1,5} | 10 | 2,841.3 | 4,167.7 | 46.7% |
| West Virginia ^{2,6} | 50 | 718.9 | 738.9 | 2.8% |
| Wisconsin ² | 43 | 2,883.2 | 3,395.4 | 17.8% |
| Wyoming ^{1,3,6} | 9 | 247.6 | 363.3 | 46.8% |

| State Grouping | 1998 | 2022 | % Change |
|--|-----------|-----------|----------|
| 50-State Total | 135,889.7 | 187,588.0 | 38.0% |
| No Income Tax States ¹ | 25,539.3 | 42,777.4 | 67.5% |
| Income-Taxing States ² | 110,350.4 | 144,810.7 | 31.2% |
| 10 Lowest-Burden States ³ | 26,218.8 | 39,531.2 | 50.8% |
| 10 Highest-Burden States ⁴ | 41,810.3 | 55,883.9 | 33.7% |
| 10 Best Economic Performance ⁵ | 33,101.5 | 56,128.5 | 69.6% |
| 10 Worst Economic Performance ⁶ | 20,616.1 | 25,176.5 | 22.1% |



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 (2012-2022)

WAGES

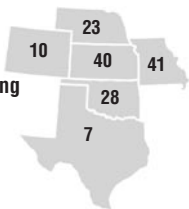
Private Sector Wage & Salary Disbursement (in thousands of current dollars)

| State | Rank | 1998 | 2022 | % Change |
|------------------------------|-----------|-------------------|-------------------|-------------|
| Alabama ² | 38 | 42,106,319 | 98,485,074 | 134% |
| Alaska ^{1,3,6} | 31 | 6,806,107 | 16,978,155 | 149% |
| Arizona ^{2,5} | 6 | 53,261,845 | 183,229,637 | 244% |
| Arkansas ² | 25 | 23,615,101 | 61,668,715 | 161% |
| California ^{2,4} | 11 | 430,691,868 | 1,381,351,603 | 221% |
| Colorado ^{2,5} | 10 | 58,566,805 | 190,506,224 | 225% |
| Connecticut ^{2,4,6} | 49 | 59,464,405 | 120,962,478 | 103% |
| Delaware ^{2,4} | 39 | 11,911,339 | 27,859,846 | 134% |
| Florida ^{1,5} | 8 | 166,093,230 | 562,587,402 | 239% |
| Georgia ^{2,3,5} | 16 | 101,540,617 | 287,254,788 | 183% |
| Hawaii ^{2,4,6} | 30 | 12,352,788 | 31,061,026 | 151% |
| Idaho ^{2,5} | 3 | 11,207,403 | 40,607,425 | 262% |
| Illinois ^{2,4,6} | 45 | 181,700,059 | 402,956,462 | 122% |
| Indiana ² | 43 | 75,809,973 | 171,686,998 | 126% |
| Iowa ² | 32 | 31,748,954 | 77,248,011 | 143% |
| Kansas² | 40 | 30,586,331 | 71,366,176 | 133% |
| Kentucky ² | 33 | 39,551,512 | 95,503,140 | 141% |
| Louisiana ^{2,6} | 44 | 42,887,178 | 96,812,130 | 126% |
| Maine ^{2,4} | 24 | 12,510,916 | 32,772,208 | 162% |
| Maryland ^{2,6} | 26 | 63,131,023 | 163,812,585 | 159% |
| Massachusetts ² | 19 | 106,894,973 | 296,748,368 | 178% |
| Michigan ^{2,3} | 50 | 135,360,137 | 247,128,266 | 83% |
| Minnesota ² | 29 | 71,412,841 | 180,159,543 | 152% |
| Mississippi ² | 46 | 22,500,426 | 46,896,639 | 108% |
| Missouri ² | 41 | 68,054,077 | 156,764,219 | 130% |
| Montana ² | 4 | 6,768,890 | 23,556,776 | 248% |
| Nebraska ² | 23 | 19,611,774 | 52,060,488 | 165% |
| Nevada ^{1,5} | 9 | 25,404,678 | 84,333,124 | 232% |
| New Hampshire ¹ | 18 | 16,119,670 | 44,927,763 | 179% |
| New Jersey ^{2,4} | 42 | 127,501,140 | 292,242,720 | 129% |
| New Mexico ² | 22 | 14,092,536 | 37,625,952 | 167% |
| New York ^{2,4} | 27 | 285,143,051 | 737,614,208 | 159% |
| North Carolina ² | 13 | 92,470,605 | 271,542,654 | 194% |

| State | Rank | 1998 | 2022 | % Change |
|---------------------------------|------|-------------|-------------|----------|
| North Dakota ^{2,3} | 2 | 5,892,184 | 21,738,672 | 269% |
| Ohio ² | 48 | 146,419,653 | 301,943,685 | 106% |
| Oklahoma ^{2,3} | 28 | 29,902,095 | 75,598,165 | 153% |
| Oregon ² | 14 | 39,998,484 | 114,692,773 | 187% |
| Pennsylvania ^{2,6} | 35 | 151,285,749 | 363,098,050 | 140% |
| Rhode Island ^{2,6} | 34 | 11,736,597 | 28,229,046 | 141% |
| South Carolina ^{2,3,5} | 21 | 39,590,396 | 108,130,682 | 173% |
| South Dakota ^{1,3} | 12 | 6,686,069 | 21,121,324 | 216% |
| Tennessee ^{1,3} | 20 | 65,382,626 | 178,864,069 | 174% |
| Texas ^{1,3,5} | 7 | 244,491,155 | 828,513,052 | 239% |
| Utah ^{2,5} | 1 | 23,687,519 | 93,605,909 | 295% |
| Vermont ^{2,4} | 36 | 6,434,503 | 15,365,947 | 139% |
| Virginia ^{2,4} | 15 | 86,495,213 | 247,225,129 | 186% |
| Washington ^{1,5} | 5 | 76,545,353 | 265,968,057 | 247% |
| West Virginia ^{2,6} | 47 | 14,172,908 | 29,271,517 | 107% |
| Wisconsin ² | 37 | 67,439,590 | 158,960,655 | 136% |
| Wyoming ^{1,3,6} | 17 | 4,459,239 | 12,518,394 | 181% |

| State Grouping | 1998 | 2022 | % Change |
|--|---------------|---------------|----------|
| 50-State Total | 3,467,497,904 | 9,451,155,929 | 173% |
| No Income Tax States ¹ | 611,988,127 | 2,015,811,340 | 229% |
| Income-Taxing States ² | 2,855,509,777 | 7,435,344,589 | 160% |
| 10 Lowest-Burden States ³ | 640,110,625 | 1,797,845,567 | 181% |
| 10 Highest-Burden States ⁴ | 1,214,205,282 | 3,289,411,627 | 171% |
| 10 Best Economic Performance ⁵ | 800,389,001 | 2,644,736,300 | 230% |
| 10 Worst Economic Performance ⁶ | 547,996,053 | 1,265,699,843 | 131% |

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 (2012-2022)

Note: Wages include farm wages and salaries.

GDP (Gross Domestic Product)

Private Sector GDP (in millions of current dollars)

| State | Rank | 1998 | 2022 | % Change |
|------------------------------|-----------|---------------|----------------|-------------|
| Alabama ² | 34 | 92,287 | 238,043 | 158% |
| Alaska ^{1,3,6} | 24 | 18,980 | 53,839 | 184% |
| Arizona ^{2,5} | 10 | 124,318 | 423,247 | 240% |
| Arkansas ² | 31 | 54,744 | 146,572 | 168% |
| California ^{2,4} | 14 | 1,004,725 | 3,260,251 | 224% |
| Colorado ^{2,5} | 12 | 130,672 | 436,923 | 234% |
| Connecticut ^{2,4,6} | 49 | 131,599 | 290,183 | 121% |
| Delaware ^{2,4} | 41 | 33,849 | 81,557 | 141% |
| Florida ^{1,5} | 7 | 374,903 | 1,302,950 | 248% |
| Georgia ^{2,3,5} | 17 | 233,862 | 686,693 | 194% |
| Hawaii ^{2,4,6} | 27 | 29,647 | 81,309 | 174% |
| Idaho ^{2,5} | 4 | 26,401 | 98,585 | 273% |
| Illinois ^{2,4,6} | 45 | 393,469 | 933,651 | 137% |
| Indiana ² | 33 | 166,752 | 430,445 | 158% |
| Iowa ² | 21 | 74,521 | 213,659 | 187% |
| Kansas² | 30 | 67,694 | 184,448 | 172% |
| Kentucky ² | 43 | 94,965 | 227,631 | 140% |
| Louisiana ^{2,6} | 37 | 104,861 | 260,486 | 148% |
| Maine ^{2,4} | 28 | 27,723 | 75,753 | 173% |
| Maryland ^{2,6} | 25 | 135,298 | 382,417 | 183% |
| Massachusetts ² | 23 | 221,743 | 630,220 | 184% |
| Michigan ^{2,3} | 50 | 279,751 | 560,074 | 100% |
| Minnesota ² | 29 | 149,331 | 407,155 | 173% |
| Mississippi ² | 48 | 51,230 | 117,337 | 129% |
| Missouri ² | 46 | 150,464 | 355,129 | 136% |
| Montana ² | 9 | 17,023 | 58,411 | 243% |
| Nebraska ² | 13 | 44,528 | 146,699 | 229% |
| Nevada ^{1,5} | 8 | 58,130 | 201,410 | 246% |
| New Hampshire ¹ | 32 | 36,033 | 95,076 | 164% |
| New Jersey ^{2,4} | 44 | 285,968 | 683,929 | 139% |
| New Mexico ² | 35 | 38,526 | 97,539 | 153% |
| New York ^{2,4} | 26 | 658,991 | 1,850,131 | 181% |
| North Carolina ² | 19 | 215,691 | 629,351 | 192% |

| State | Rank | 1998 | 2022 | % Change |
|---------------------------------|------|---------|-----------|----------|
| North Dakota ^{2,3} | 1 | 14,221 | 65,683 | 362% |
| Ohio ² | 47 | 321,776 | 742,707 | 131% |
| Oklahoma ^{2,3} | 15 | 67,863 | 205,183 | 202% |
| Oregon ² | 22 | 91,258 | 259,995 | 185% |
| Pennsylvania ^{2,6} | 38 | 334,236 | 830,226 | 148% |
| Rhode Island ^{2,6} | 42 | 26,319 | 63,262 | 140% |
| South Carolina ^{2,3,5} | 20 | 88,072 | 255,924 | 191% |
| South Dakota ^{1,3} | 6 | 17,355 | 61,883 | 257% |
| Tennessee ^{1,3} | 16 | 147,568 | 438,010 | 197% |
| Texas ^{1,3,5} | 3 | 572,322 | 2,179,732 | 281% |
| Utah ^{2,5} | 2 | 52,918 | 229,717 | 334% |
| Vermont ^{2,4} | 36 | 13,973 | 35,357 | 153% |
| Virginia ^{2,4} | 18 | 189,520 | 553,017 | 192% |
| Washington ^{1,5} | 5 | 180,113 | 653,366 | 263% |
| West Virginia ^{2,6} | 40 | 33,830 | 82,756 | 145% |
| Wisconsin ² | 39 | 144,935 | 355,505 | 145% |
| Wyoming ^{1,3,6} | 11 | 12,380 | 42,099 | 240% |

| State Grouping | 1998 | 2021 | % Change |
|--|-----------|------------|----------|
| 50-State Total | 7,837,335 | 22,695,520 | 190% |
| No Income Tax States ¹ | 1,417,782 | 5,028,364 | 255% |
| Income-Taxing States ² | 6,419,553 | 17,667,156 | 175% |
| 10 Lowest-Burden States ³ | 1,452,374 | 4,549,119 | 213% |
| 10 Highest-Burden States ⁴ | 2,769,464 | 7,845,138 | 183% |
| 10 Best Economic Performance ⁵ | 1,841,711 | 6,468,546 | 251% |
| 10 Worst Economic Performance ⁶ | 1,220,618 | 3,020,227 | 147% |



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 (2012-2022)

DOMESTIC MIGRATION

2000-2023

| State | Rank | Total Domestic Migration | 2023 Est. Population | DM % of Pop. |
|------------------------------|-----------|--------------------------|----------------------|--------------|
| Alabama ² | 20 | 184,376 | 5,108,468 | 4% |
| Alaska ^{1,3,6} | 46 | -85,204 | 733,406 | -12% |
| Arizona ^{2,5} | 2 | 1,394,890 | 7,431,344 | 19% |
| Arkansas ² | 18 | 141,768 | 3,067,732 | 5% |
| California ^{2,4} | 44 | -3,532,730 | 38,965,193 | -9% |
| Colorado ^{2,5} | 10 | 597,331 | 5,877,610 | 10% |
| Connecticut ^{2,4,6} | 43 | -318,956 | 3,617,176 | -9% |
| Delaware ^{2,4} | 8 | 122,595 | 1,031,890 | 12% |
| Florida ^{1,5} | 5 | 3,249,839 | 22,610,726 | 14% |
| Georgia ^{2,3,5} | 12 | 1,019,674 | 11,029,227 | 9% |
| Hawaii ^{2,4,6} | 45 | -145,909 | 1,435,138 | -10% |
| Idaho ^{2,5} | 4 | 325,956 | 1,964,726 | 17% |
| Illinois ^{2,4,6} | 49 | -1,875,746 | 12,549,689 | -15% |
| Indiana ² | 27 | -46,147 | 6,862,199 | -1% |
| Iowa ² | 34 | -93,386 | 3,207,004 | -3% |
| Kansas² | 39 | -197,492 | 2,940,546 | -7% |
| Kentucky ² | 23 | 98,912 | 4,526,154 | 2% |
| Louisiana ^{2,6} | 47 | -534,232 | 4,573,749 | -12% |
| Maine ^{2,4} | 15 | 84,500 | 1,395,722 | 6% |
| Maryland ^{2,6} | 38 | -358,637 | 6,180,253 | -6% |
| Massachusetts ² | 40 | -586,326 | 7,001,399 | -8% |
| Michigan ^{2,3} | 41 | -845,083 | 10,037,261 | -8% |
| Minnesota ² | 31 | -110,248 | 5,737,915 | -2% |
| Mississippi ² | 36 | -132,204 | 2,939,690 | -4% |
| Missouri ² | 26 | 13,303 | 6,196,156 | 0% |
| Montana ² | 7 | 136,267 | 1,132,812 | 12% |
| Nebraska ² | 35 | -70,892 | 1,978,379 | -4% |
| Nevada ^{1,5} | 1 | 673,028 | 3,194,176 | 21% |
| New Hampshire ¹ | 17 | 70,203 | 1,402,054 | 5% |
| New Jersey ^{2,4} | 48 | -1,099,828 | 9,290,841 | -12% |
| New Mexico ² | 32 | -47,820 | 2,114,371 | -2% |
| New York ^{2,4} | 50 | -3,988,385 | 19,571,216 | -20% |
| North Carolina ² | 6 | 1,454,468 | 10,835,491 | 13% |

| State | Rank | Total Domestic Migration | 2023 Est. Population | DM % of Pop. |
|---------------------------------|------|--------------------------|----------------------|--------------|
| North Dakota ^{2,3} | 25 | 5,041 | 783,926 | 1% |
| Ohio ² | 37 | -601,877 | 11,785,935 | -5% |
| Oklahoma ^{2,3} | 21 | 145,394 | 4,053,824 | 4% |
| Oregon ² | 11 | 401,989 | 4,233,358 | 9% |
| Pennsylvania ^{2,6} | 33 | -370,145 | 12,961,683 | -3% |
| Rhode Island ^{2,6} | 42 | -92,568 | 1,095,962 | -8% |
| South Carolina ^{2,3,5} | 3 | 923,203 | 5,373,555 | 17% |
| South Dakota ^{1,3} | 19 | 39,104 | 919,318 | 4% |
| Tennessee ^{1,3} | 9 | 742,447 | 7,126,489 | 10% |
| Texas ^{1,3,5} | 13 | 2,623,348 | 30,503,301 | 9% |
| Utah ^{2,5} | 16 | 185,028 | 3,417,734 | 5% |
| Vermont ^{2,4} | 28 | -5,576 | 647,464 | -1% |
| Virginia ^{2,4} | 24 | 58,086 | 8,715,698 | 1% |
| Washington ^{1,5} | 14 | 565,349 | 7,812,880 | 7% |
| West Virginia ^{2,6} | 30 | -21,815 | 1,770,071 | -1% |
| Wisconsin ² | 29 | -66,636 | 5,910,955 | -1% |
| Wyoming ^{1,3,6} | 22 | 14,567 | 584,057 | 2% |

| State Grouping | Total DM | 2023 Est. Pop. | % DM |
|--|--------------|----------------|------|
| No Income Tax States ¹ | 7,892,681 | 74,886,407 | 11% |
| Income-Taxing States ² | (7,849,857) | 259,349,516 | -3% |
| 10 Lowest-Burden States ³ | 4,582,491 | 71,144,364 | 6% |
| 10 Highest-Burden States ⁴ | (10,701,949) | 97,220,027 | -11% |
| 10 Best Economic Performance ⁵ | 11,557,646 | 99,215,279 | 12% |
| 10 Worst Economic Performance ⁶ | (3,788,645) | 45,501,184 | -8% |

Rankings Note:

1 = Highest Migration, 50= Lowest Migration

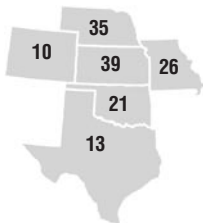
Sources:

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 (2012-2022)

Estimates of the Components of Resident Population Change: April 1, 2010 to July 1, 2023, 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 | 2023 Private Sector Employment | '98 -'23 Change | Rank |
|---------------|--------------------------------|--------------------------------|-----------------|----------|
| Alabama | 1,5617 | 1,769 | 12.9% | 4 |
| Arkansas | 937 | 1,140 | 21.7% | 1 |
| Iowa | 1,2087 | 1,327 | 9.8% | 7 |
| Kansas | 1,0757 | 1,189 | 10.6% | 6 |
| Kentucky | 1,4607 | 1,709 | 17.0% | 3 |
| Michigan | 3,860 | 3,849 | -0.3% | 9 |
| Missouri | 2,273 | 2,544 | 11.9% | 5 |
| Nebraska | 729 | 875 | 20.0% | 2 |
| Ohio | 4,719 | 4,839 | 2.5% | 8 |

BEA Private Sector Jobs *(in thousands)*

| State | 1998 Private Sector Employment | 2022 Private Sector Employment | '98 -'22 Change | Rank |
|---------------|--------------------------------|--------------------------------|-----------------|----------|
| Alabama | 1,977 | 2,462 | 24.5% | 1 |
| Arkansas | 1,244 | 1,535 | 23.3% | 2 |
| Iowa | 1,629 | 1,844 | 13.2% | 7 |
| Kansas | 1,452 | 1,690 | 16.4% | 6 |
| Kentucky | 1,895 | 2,317 | 22.3% | 4 |
| Michigan | 4,718 | 5,266 | 11.6% | 9 |
| Missouri | 2,939 | 3,484 | 18.5% | 5 |
| Nebraska | 9779 | 1,199 | 22.7% | 3 |
| Ohio | 5,796 | 6,521 | 12.5% | 8 |

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

| State | 1998 | 2022 | '98 -'22 Change | Rank |
|---------------|-------------------|-------------------|-----------------|----------|
| Alabama | 42,106,319 | 98,485,074 | 134% | 5 |
| Arkansas | 23,615,101 | 61,668,715 | 161% | 2 |
| Iowa | 31,748,954 | 77,248,011 | 143% | 3 |
| Kansas | 30,586,331 | 71,366,176 | 133% | 6 |
| Kentucky | 39,551,512 | 95,503,140 | 141% | 4 |
| Michigan | 135,360,137 | 247,128,266 | 83% | 9 |
| Missouri | 68,054,077 | 156,764,219 | 130% | 7 |
| Nebraska | 19,611,774 | 52,060,488 | 165% | 1 |
| Ohio | 146,419,653 | 301,943,685 | 106% | 8 |

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

| State | 1998 | 2022 | '98 -'22 Change | Rank |
|---------------|---------------|----------------|-----------------|----------|
| Alabama | 92,287 | 238,043 | 158% | 5 |
| Arkansas | 54,744 | 146,572 | 168% | 4 |
| Iowa | 74,521 | 213,659 | 187% | 2 |
| Kansas | 67,694 | 184,448 | 172% | 3 |
| Kentucky | 94,965 | 227,631 | 140% | 6 |
| Michigan | 279,751 | 560,074 | 100% | 9 |
| Missouri | 150,464 | 355,129 | 136% | 7 |
| Nebraska | 44,528 | 146,699 | 229% | 1 |
| Ohio | 321,776 | 742,707 | 131% | 8 |

Domestic Migration

| State | '00 -'23 Total Domestic Migration | 2023 Estimate Population | DM % of Population | Rank |
|---------------|-----------------------------------|--------------------------|--------------------|----------|
| Alabama | 184,376 | 5,108,468 | 4% | 2 |
| Arkansas | 141,768 | 3,067,732 | 5% | 1 |
| Iowa | -93,386 | 3,207,004 | -3% | 5 |
| Kansas | -197,492 | 2,940,546 | -7% | 8 |
| Kentucky | 98,912 | 4,526,154 | 2% | 3 |
| Michigan | -845,083 | 10,037,261 | -8% | 9 |
| Missouri | 13,303 | 6,196,156 | 0% | 4 |
| Nebraska | -70,892 | 1,978,379 | -4% | 6 |
| Ohio | -601,877 | 11,785,935 | -5% | 7 |



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

TAX COLLECTIONS (per capita)

| State | State | | Local | | State+Local | |
|------------------------------|--------------|-----------|--------------|-----------|--------------|-----------|
| | per capita | Rank | per capita | Rank | per capita | Rank |
| Alabama ² | 2,790 | 11 | 1,399 | 8 | 4,188 | 2 |
| Alaska ^{1,3,6} | 1,436 | 1 | 2,757 | 39 | 4,193 | 3 |
| Arizona ^{2,5} | 2,801 | 12 | 1,735 | 16 | 4,536 | 10 |
| Arkansas ² | 3,823 | 31 | 971 | 1 | 4,794 | 17 |
| California ^{2,4} | 6,369 | 50 | 2,890 | 42 | 9,259 | 48 |
| Colorado ^{2,5} | 3,202 | 16 | 3,130 | 46 | 6,332 | 34 |
| Connecticut ^{2,4,6} | 6,101 | 48 | 3,340 | 48 | 9,440 | 49 |
| Delaware ^{2,4} | 5,229 | 45 | 1,311 | 5 | 6,540 | 37 |
| Florida ^{1,5} | 2,181 | 3 | 2,048 | 26 | 4,229 | 4 |
| Georgia ^{2,3,5} | 2,525 | 8 | 1,952 | 22 | 4,478 | 9 |
| Hawaii ^{2,4,6} | 5,607 | 47 | 2,214 | 30 | 7,821 | 45 |
| Idaho ^{2,5} | 3,294 | 21 | 1,147 | 2 | 4,442 | 7 |
| Illinois ^{2,4,6} | 4,425 | 40 | 3,005 | 44 | 7,430 | 43 |
| Indiana ² | 3,883 | 33 | 1,440 | 10 | 5,323 | 24 |
| Iowa ² | 3,685 | 27 | 2,226 | 31 | 5,910 | 29 |
| Kansas² | 3,950 | 35 | 1,988 | 25 | 5,939 | 30 |
| Kentucky ² | 3,229 | 19 | 1,425 | 9 | 4,654 | 13 |
| Louisiana ^{2,6} | 2,680 | 9 | 2,212 | 29 | 4,892 | 18 |
| Maine ^{2,4} | 3,906 | 34 | 2,795 | 41 | 6,701 | 39 |
| Maryland ^{2,6} | 4,081 | 37 | 3,155 | 47 | 7,235 | 41 |
| Massachusetts ² | 5,190 | 44 | 2,903 | 43 | 8,093 | 46 |
| Michigan ^{2,3} | 3,430 | 24 | 1,550 | 11 | 4,981 | 19 |
| Minnesota ² | 5,541 | 46 | 1,882 | 20 | 7,423 | 42 |
| Mississippi ² | 3,182 | 15 | 1,274 | 4 | 4,456 | 8 |
| Missouri ² | 2,436 | 6 | 2,182 | 27 | 4,618 | 12 |
| Montana ² | 3,425 | 23 | 1,558 | 12 | 4,983 | 20 |
| Nebraska ² | 3,519 | 25 | 2,787 | 40 | 6,306 | 33 |
| Nevada ^{1,5} | 3,261 | 20 | 1,768 | 17 | 5,029 | 21 |
| New Hampshire ¹ | 2,292 | 4 | 3,061 | 45 | 5,352 | 26 |
| New Jersey ^{2,4} | 4,702 | 41 | 3,583 | 49 | 8,285 | 47 |
| New Mexico ² | 3,534 | 26 | 1,647 | 15 | 5,181 | 23 |
| New York ^{2,4} | 4,778 | 42 | 5,705 | 50 | 10,482 | 50 |

| State | State per capita | Rank | Local per capita | Rank | State+Local per capita | Rank |
|---------------------------------|------------------|------|------------------|------|------------------------|------|
| North Carolina ² | 3,204 | 17 | 1,564 | 13 | 4,767 | 16 |
| North Dakota ^{2,3} | 4,986 | 43 | 1,972 | 24 | 6,958 | 40 |
| Ohio ² | 2,962 | 14 | 2,371 | 33 | 5,333 | 25 |
| Oklahoma ^{2,3} | 2,787 | 10 | 1,609 | 14 | 4,396 | 6 |
| Oregon ² | 4,205 | 39 | 2,316 | 32 | 6,521 | 36 |
| Pennsylvania ^{2,6} | 3,824 | 32 | 2,455 | 36 | 6,279 | 32 |
| Rhode Island ^{2,6} | 3,964 | 36 | 2,530 | 37 | 6,494 | 35 |
| South Carolina ^{2,3,5} | 2,473 | 7 | 1,793 | 18 | 4,265 | 5 |
| South Dakota ^{1,3} | 2,338 | 5 | 2,199 | 28 | 4,538 | 11 |
| Tennessee ^{1,3} | 2,803 | 13 | 1,361 | 7 | 4,165 | 1 |
| Texas ^{1,3,5} | 2,143 | 2 | 2,567 | 38 | 4,710 | 14 |
| Utah ^{2,5} | 3,696 | 28 | 1,826 | 19 | 5,522 | 27 |
| Vermont ^{2,4} | 6,337 | 49 | 1,185 | 3 | 7,522 | 44 |
| Virginia ^{2,4} | 3,709 | 29 | 2,437 | 35 | 6,146 | 31 |
| Washington ^{1,5} | 4,174 | 38 | 2,427 | 34 | 6,601 | 38 |
| West Virginia ^{2,6} | 3,416 | 22 | 1,322 | 6 | 4,738 | 15 |
| Wisconsin ² | 3,773 | 30 | 1,903 | 21 | 5,676 | 28 |
| Wyoming ^{1,3,6} | 3,210 | 18 | 1,953 | 23 | 5,163 | 22 |

| State Grouping | State | Local | State+Local |
|--|-------------|------------|-------------|
| 50-State Total | 3,777 | 2,489 | 6,266 |
| No Income Tax States ¹ | 2,484 | 2,249 | 4,732 |
| Income-Taxing States ² | 4,151 | 2,558 | 6,709 |
| Difference from No Income Tax States | 67% | 14% | 42% |
| 10 Lowest-Burden States ³ | 2,547 | 2,080 | 4,627 |
| 10 Highest-Burden States ⁴ | 5,331 | 3,474 | 8,805 |
| Difference from Low Burden States | 109% | 67% | 90% |
| 10 Best Economic Performance ⁵ | 2,596 | 2,219 | 4,815 |
| 10 Worst Economic Performance ⁶ | 4,088 | 2,696 | 6,784 |
| Difference from Best Economic Performance | 57% | 22% | 41% |

State + Local Tax Collections Rankings in the Region



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

Sources:

U.S. Census Bureau, 2021 Annual Surveys of State and Local Government Finances & 2023 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 (2012-2022)



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 (2022 Actual)

| State | Spending per resident | Rank | State | Spending per resident | Rank |
|------------------------------|-----------------------|-----------|---------------------------------|-----------------------|------|
| 50-State Average | \$4,978 | – | | | |
| Alabama ² | 4,116 | 19 | Montana ² | 4,086 | 18 |
| Alaska ^{1,3,6} | 10,627 | 50 | Nebraska ² | 5,268 | 24 |
| Arizona ^{2,5} | 7,986 | 46 | Nevada ^{1,5} | 4,056 | 16 |
| Arkansas ² | 6,404 | 35 | New Hampshire ¹ | 2,947 | 3 |
| California ^{2,4} | 6,725 | 39 | New Jersey ^{2,4} | 6,425 | 36 |
| Colorado ^{2,5} | 3,935 | 14 | New Mexico ² | 5,827 | 32 |
| Connecticut ^{2,4,6} | 7,738 | 44 | New York ^{2,4} | 6,169 | 33 |
| Delaware ^{2,4} | 9,724 | 48 | North Carolina ² | 3,070 | 4 |
| Florida ^{1,5} | 2,605 | 2 | North Dakota ^{2,3} | 6,359 | 34 |
| Georgia ^{2,3,5} | 3,659 | 10 | Ohio ² | 4,213 | 20 |
| Hawaii ^{2,4,6} | 8,810 | 47 | Oklahoma ^{2,3} | 3,404 | 8 |
| Idaho ^{2,5} | 3,109 | 5 | Oregon ² | 10,544 | 49 |
| Illinois ^{2,4,6} | 7,045 | 42 | Pennsylvania ^{2,6} | 4,846 | 22 |
| Indiana ² | 3,774 | 11 | Rhode Island ^{2,6} | 6,944 | 41 |
| Iowa ² | 5,471 | 28 | South Carolina ^{2,3,5} | 3,652 | 9 |
| Kansas² | 4,941 | 23 | South Dakota ^{1,3} | 3,877 | 12 |
| Kentucky ² | 5,377 | 27 | Tennessee ^{1,3} | 3,359 | 7 |
| Louisiana ^{2,6} | 4,276 | 21 | Texas ^{1,3,5} | 2,469 | 1 |
| Maine ^{2,4} | 5,288 | 25 | Utah ^{2,5} | 4,077 | 17 |
| Maryland ^{2,6} | 5,560 | 29 | Vermont ^{2,4} | 6,620 | 37 |
| Massachusetts ² | 6,860 | 40 | Virginia ^{2,4} | 5,612 | 30 |
| Michigan ^{2,3} | 3,940 | 15 | Washington ^{1,5} | 5,356 | 26 |
| Minnesota ² | 5,718 | 31 | West Virginia ^{2,6} | 6,654 | 38 |
| Mississippi ² | 3,883 | 13 | Wisconsin ² | 7,155 | 43 |
| Missouri ² | 3,110 | 6 | Wyoming ^{1,3,6} | 7,982 | 45 |

| State Grouping | Spending per resident |
|--|-----------------------|
| 50-State Average | 4,978 |
| No Income Tax States ¹ | 3,113 |
| Income-Taxing States ² | 5,517 |
| Difference from No Income Tax States | 77% |
| 10 Lowest-Burden States ³ | 3,283 |
| 10 Highest-Burden States ⁴ | 6,605 |
| Difference from Low Burden States | 101% |
| 10 Best Economic Performance ⁵ | 3,543 |
| 10 Worst Economic Performance ⁶ | 6,102 |
| Difference from Best Economic Performance | 72% |

Spending per Resident in the Region



Rankings Note:

1 = Lowest Spending, 50= Highest Spending

Sources:

National Association of State Budget Officers
2023 State Spending Report

Note: Spending figure excludes spending from federal money and the issuance of bonds

U.S. Census Bureau, 2023 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 (2012-2022)



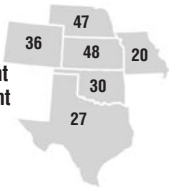
Higher government employment levels and more local government entities increase the overall cost of services in a given city or county.

GOVERNMENT EMPLOYMENT (FTE per 10,000 Residents)

| State | State Gov. Emp. | Rank | Local Gov. Emp. | Rank | State+Local Gov. Emp. | Rank |
|----------------------|-----------------|-----------|-----------------|-----------|-----------------------|-----------|
| 50-State Avg. | 160.6 | -- | 359.3 | -- | 519.9 | -- |
| Alabama | 184.2 | 38 | 372.3 | 36 | 556.5 | 38 |
| Alaska | 322.8 | 49 | 366.2 | 30 | 689.0 | 49 |
| Arizona | 98.5 | 4 | 280.3 | 5 | 378.8 | 2 |
| Arkansas | 198.6 | 42 | 345.9 | 17 | 544.6 | 37 |
| California | 118.6 | 11 | 365.6 | 29 | 484.1 | 12 |
| Colorado | 157.8 | 30 | 372.1 | 35 | 529.9 | 36 |
| Connecticut | 155.0 | 28 | 348.1 | 18 | 503.1 | 22 |
| Delaware | 244.9 | 48 | 248.9 | 3 | 493.8 | 19 |
| Florida | 77.4 | 1 | 313.7 | 9 | 391.0 | 3 |
| Georgia | 111.3 | 8 | 360.2 | 26 | 471.5 | 10 |
| Hawaii | 381.8 | 50 | 121.5 | 1 | 503.3 | 23 |
| Idaho | 125.1 | 13 | 321.0 | 11 | 446.2 | 7 |
| Illinois | 98.0 | 3 | 394.9 | 42 | 492.9 | 17 |
| Indiana | 126.2 | 14 | 341.6 | 14 | 467.8 | 9 |
| Iowa | 155.7 | 29 | 439.5 | 46 | 595.1 | 43 |
| Kansas | 187.1 | 40 | 494.5 | 49 | 681.6 | 48 |
| Kentucky | 170.4 | 32 | 349.3 | 19 | 519.7 | 34 |
| Louisiana | 172.8 | 34 | 384.5 | 41 | 557.4 | 39 |
| Maine | 145.9 | 22 | 371.0 | 34 | 516.9 | 33 |
| Maryland | 151.0 | 25 | 357.6 | 22 | 508.6 | 28 |
| Massachusetts | 145.7 | 21 | 345.0 | 15 | 490.7 | 16 |
| Michigan | 142.3 | 19 | 283.6 | 6 | 425.9 | 5 |
| Minnesota | 142.3 | 20 | 370.1 | 32 | 512.4 | 31 |
| Mississippi | 173.7 | 35 | 435.1 | 45 | 608.8 | 45 |
| Missouri | 127.1 | 16 | 368.5 | 31 | 495.6 | 20 |
| Montana | 172.5 | 33 | 334.3 | 13 | 506.8 | 25 |
| Nebraska | 178.0 | 36 | 453.5 | 47 | 631.5 | 47 |
| Nevada | 89.5 | 2 | 268.7 | 4 | 358.3 | 1 |
| New Hampshire | 127.0 | 15 | 360.1 | 25 | 487.1 | 13 |
| New Jersey | 137.1 | 18 | 370.2 | 33 | 507.4 | 26 |

| State | State Gov. Emp. | Rank | Local Gov. Emp. | Rank | State+Local Gov. Emp. | Rank |
|----------------|-----------------|------|-----------------|------|-----------------------|------|
| New Mexico | 214.8 | 45 | 355.6 | 21 | 570.4 | 40 |
| New York | 121.2 | 12 | 484.2 | 48 | 605.4 | 44 |
| North Carolina | 135.3 | 17 | 375.9 | 37 | 511.1 | 29 |
| North Dakota | 233.6 | 47 | 396.4 | 43 | 630.1 | 46 |
| Ohio | 107.8 | 7 | 380.0 | 39 | 487.8 | 15 |
| Oklahoma | 151.2 | 26 | 360.4 | 27 | 511.6 | 30 |
| Oregon | 179.5 | 37 | 317.6 | 10 | 497.0 | 21 |
| Pennsylvania | 115.7 | 10 | 302.2 | 8 | 417.9 | 4 |
| Rhode Island | 184.2 | 39 | 245.1 | 2 | 429.3 | 6 |
| South Carolina | 148.5 | 24 | 345.0 | 16 | 493.5 | 18 |
| South Dakota | 152.2 | 27 | 362.1 | 28 | 514.3 | 32 |
| Tennessee | 107.2 | 6 | 358.7 | 24 | 465.9 | 8 |
| Texas | 101.2 | 5 | 406.6 | 44 | 507.8 | 27 |
| Utah | 194.1 | 41 | 293.4 | 7 | 487.5 | 14 |
| Vermont | 207.1 | 43 | 381.9 | 40 | 589.1 | 42 |
| Virginia | 147.3 | 23 | 376.6 | 38 | 523.9 | 35 |
| Washington | 169.8 | 31 | 334.3 | 12 | 504.1 | 24 |
| West Virginia | 216.6 | 46 | 353.9 | 20 | 570.5 | 41 |
| Wisconsin | 114.5 | 9 | 358.5 | 23 | 473.0 | 11 |
| Wyoming | 209.2 | 44 | 641.2 | 50 | 850.4 | 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 (2022)

U.S. Census Bureau, 2023 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 | 38,735 | 8,629 | -- | | | | |
| Alabama | 529 | 9,657 | 25 | Montana | 182 | 6,224 | 29 |
| Alaska | 164 | 4,472 | 39 | Nebraska | 971 | 2,037 | 47 |
| Arizona | 106 | 70,107 | 4 | Nevada | 35 | 91,262 | 2 |
| Arkansas | 575 | 5,335 | 34 | New Hampshire | 244 | 5,746 | 32 |
| California | 539 | 72,292 | 3 | New Jersey | 585 | 15,882 | 19 |
| Colorado | 334 | 17,598 | 13 | New Mexico | 138 | 15,322 | 21 |
| Connecticut | 179 | 20,208 | 11 | New York | 1,582 | 12,371 | 23 |
| Delaware | 60 | 17,198 | 14 | North Carolina | 652 | 16,619 | 16 |
| Florida | 478 | 47,303 | 5 | North Dakota | 1,714 | 457 | 50 |
| Georgia | 689 | 16,008 | 18 | Ohio | 2,322 | 5,076 | 35 |
| Hawaii | 4 | 358,785 | 1 | Oklahoma | 669 | 6,060 | 31 |
| Idaho | 243 | 8,085 | 27 | Oregon | 276 | 15,338 | 20 |
| Illinois | 2,822 | 4,447 | 40 | Pennsylvania | 2,625 | 4,938 | 36 |
| Indiana | 1,662 | 4,129 | 41 | Rhode Island | 39 | 28,102 | 7 |
| Iowa | 1,039 | 3,087 | 42 | South Carolina | 317 | 16,951 | 15 |
| Kansas | 1,994 | 1,475 | 48 | South Dakota | 1,273 | 722 | 49 |
| Kentucky | 535 | 8,460 | 26 | Tennessee | 437 | 16,308 | 17 |
| Louisiana | 364 | 12,565 | 22 | Texas | 1,479 | 20,624 | 10 |
| Maine | 500 | 2,791 | 44 | Utah | 283 | 12,077 | 24 |
| Maryland | 180 | 34,335 | 6 | Vermont | 291 | 2,225 | 45 |
| Massachusetts | 356 | 19,667 | 12 | Virginia | 323 | 26,984 | 8 |
| Michigan | 1,856 | 5,408 | 33 | Washington | 320 | 24,415 | 9 |
| Minnesota | 2,720 | 2,110 | 46 | West Virginia | 286 | 6,189 | 30 |
| Mississippi | 380 | 7,736 | 28 | Wisconsin | 1,922 | 3,075 | 43 |
| Missouri | 1,340 | 4,624 | 38 | Wyoming | 122 | 4,787 | 37 |

Residents per unit of General Purpose Government in the Region



Rankings Note:

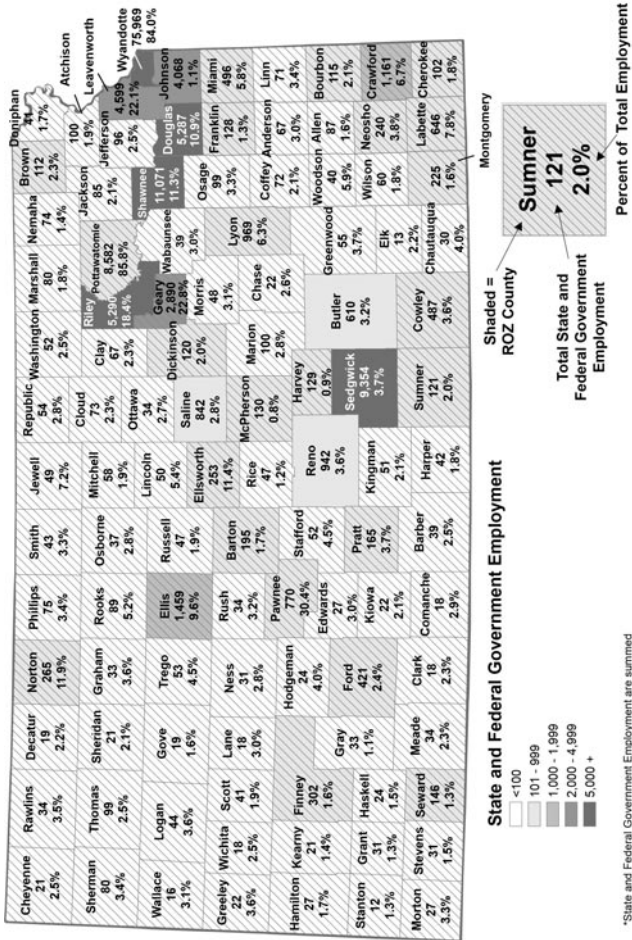
1 = Highest Number of Residents Served Per Unit
50 = Lowest Number of Residents Served Per Unit

Sources:

U.S. Census Bureau, 2022 Census of Governments: Organization Component Estimates

U.S. Census Bureau, 2023 Population Estimates

STATE & FEDERAL GOVERNMENT EMP. (KANSAS 2022)



Source: Kansas Department of Labor, Labor Market Information Services and the Bureau of Labor Statistics; Quarterly Census of Employment and Wages (QCEW). Created 3/22/24

*State and Federal Government Employment are summed



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)

1997-2023

| Class-A Cities | Property Tax | Mill Rate | Population* |
|-----------------------|---------------------|------------------|--------------------|
| Andover | 987% | 42% | 176% |
| Arkansas City | 124% | -4% | -10% |
| Atchison | 110% | -16% | 0% |
| Augusta | 348% | 69% | 3% |
| Chanute | -31% | -70% | -7% |
| Coffeyville | 120% | 26% | -28% |
| Derby | 847% | -16% | 77% |
| De Soto | 421% | 16% | 44% |
| Dodge City | 99% | -6% | 21% |
| El Dorado | 247% | 37% | -3% |
| Emporia | 184% | 26% | -4% |
| Fort Scott | 120% | 20% | -7% |
| Garden City | 280% | 30% | 6% |
| Gardner | 829% | -24% | 331% |
| Great Bend | 100% | -5% | -10% |
| Hays | 130% | -21% | 12% |
| Haysville | 248% | -1% | 28% |
| Hutchinson | 126% | 5% | 1% |
| Independence | 110% | 36% | -17% |
| Junction City | 179% | -5% | 29% |
| Kansas City | 87% | -34% | 7% |
| Lansing | 513% | 37% | 31% |
| Lawrence | 392% | 46% | 27% |
| Leavenworth | 44% | -43% | -6% |
| Leawood | 319% | 0% | 32% |
| Lenexa | 269% | 11% | 53% |
| Liberal | 199% | 82% | 8% |
| Manhattan | 351% | 17% | 27% |
| McPherson | 173% | 21% | 3% |
| Merriam | 206% | 15% | -11% |
| Mission | 806% | 261% | 2% |
| Newton | 214% | 39% | 4% |
| Olathe | 417% | -7% | 78% |
| Ottawa | 237% | 1% | 8% |
| Overland Park | 465% | 56% | 47% |
| Parsons | 133% | 45% | -20% |
| Pittsburg | 191% | 33% | 12% |
| Prairie Village | 299% | 12% | -3% |
| Pratt | 229% | 58% | 0% |
| Roeland Park | 278% | 12% | -13% |
| Salina | 159% | 15% | 4% |
| Shawnee | 391% | 1% | 61% |
| Topeka | 145% | 13% | 1% |
| Wellington | 116% | 25% | -11% |
| Wichita | 194% | 2% | 20% |
| Winfield | 106% | 5% | -3% |

Note: Inflation grew by 80.5% from 1997-2023 (Bureau of Labor Statistics, Midwest Urban Cities)

Sources: Kansas Dept. of Rev., U.S. Census *Actual through 2022, 2023 based on 2021-2022 change applied to 2022

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

1997-2023

| County | Property Tax | Mill Rate | Population |
|------------|--------------|-----------|------------|
| Allen | 380% | 74% | -14% |
| Anderson | 300% | 40% | -3% |
| Atchison | 251% | 24% | -5% |
| Barber | 245% | 52% | -24% |
| Barton | 187% | 35% | -14% |
| Bourbon | 195% | 41% | -5% |
| Brown | 253% | -9% | -16% |
| Butler | 282% | 3% | 13% |
| Chase | 136% | 1% | -11% |
| Chautauqua | 115% | 18% | -24% |
| Cherokee | 149% | 6% | -16% |
| Cheyenne | 250% | 53% | -18% |
| Clark | 84% | 17% | -24% |
| Clay | 247% | 1% | -13% |
| Cloud | 221% | 21% | -13% |
| Coffey | 154% | 121% | -6% |
| Comanche | 181% | 130% | -18% |
| Cowley | 283% | 65% | -9% |
| Crawford | 168% | 25% | 6% |
| Decatur | 179% | 27% | -23% |
| Dickinson | 366% | 70% | -7% |
| Doniphan | 273% | 5% | -4% |
| Douglas | 504% | 79% | 27% |
| Edwards | 125% | 23% | -20% |
| Elk | 164% | 46% | -27% |
| Ellis | 250% | 18% | 8% |
| Ellsworth | 147% | 19% | 1% |
| Finney | 169% | 65% | 4% |
| Ford | 178% | 28% | 17% |
| Franklin | 225% | 8% | 6% |
| Geary | 273% | 24% | 40% |
| Gove | 306% | 59% | -11% |
| Graham | 115% | 5% | -26% |
| Grant | 8% | 120% | -9% |
| Gray | 200% | 17% | 5% |

| County | Property Tax | Mill Rate | Population |
|-------------|--------------|-----------|------------|
| Greeley | 166% | 114% | -32% |
| Greenwood | 180% | 64% | -27% |
| Hamilton | 39% | 74% | 6% |
| Harper | 106% | -4% | -16% |
| Harvey | 228% | 42% | -1% |
| Haskell | 167% | 247% | -10% |
| Hodgeman | 112% | 8% | -26% |
| Jackson | 304% | 38% | 11% |
| Jefferson | 223% | 9% | 2% |
| Jewell | 239% | 19% | -28% |
| Johnson | 335% | 15% | 48% |
| Kearny | 105% | 356% | -9% |
| Kingman | 220% | 83% | -17% |
| Kiowa | 154% | 52% | -31% |
| Labette | 189% | 65% | -15% |
| Lane | 169% | 37% | -30% |
| Leavenworth | 391% | 26% | 18% |
| Lincoln | 269% | 32% | -13% |
| Linn | 221% | 41% | 9% |
| Logan | 256% | 45% | -12% |
| Lyon | 245% | 31% | -5% |
| Marion | 354% | 87% | 119% |
| Marshall | 235% | 0% | 5% |
| McPherson | 171% | 6% | -65% |
| Meade | 197% | 74% | -11% |
| Miami | 258% | -12% | 35% |
| Mitchell | 425% | 104% | -18% |
| Montgomery | 188% | 30% | -18% |
| Morris | 271% | 56% | -14% |
| Morton | 60% | 247% | -25% |
| Nemaha | 239% | -12% | -1% |
| Neosho | 217% | 41% | -8% |
| Ness | 162% | 33% | -27% |
| Norton | 116% | -7% | -8% |
| Osage | 439% | 113% | -7% |
| Osborne | 257% | 42% | -27% |
| Ottawa | 238% | 28% | 0% |
| Pawnee | 165% | 36% | -16% |

| County | Property Tax | Mill Rate | Population |
|---------------------|--------------|------------|------------|
| Phillips | 208% | 71% | -22% |
| Pottawatomie | 200% | 20% | 44% |
| Pratt | 269% | 33% | -6% |
| Rawlins | 136% | -14% | -23% |
| Reno | 227% | 62% | -2% |
| Republic | 166% | 4% | -25% |
| Rice | 77% | -32% | -11% |
| Riley | 327% | 17% | 10% |
| Rooks | 109% | -9% | -16% |
| Rush | 121% | 28% | -18% |
| Russell | 151% | 25% | -12% |
| Saline | 377% | 120% | 3% |
| Scott | 275% | 81% | -1% |
| Sedgwick | 163% | -4% | 20% |
| Seward | 105% | 58% | 5% |
| Shawnee | 204% | 31% | 5% |
| Sheridan | 149% | -2% | -12% |
| Sherman | 229% | 54% | -11% |
| Smith | 267% | 46% | -22% |
| Stafford | 148% | 20% | -23% |
| Stanton | 61% | 248% | -18% |
| Stevens | 41% | 284% | -5% |
| Sumner | 168% | 3% | -17% |
| Thomas | 287% | 64% | -4% |
| Trego | 145% | -1% | -18% |
| Wabaunsee | 308% | 47% | 6% |
| Wallace | 294% | 129% | -17% |
| Washington | 206% | -13% | -17% |
| Wichita | 174% | 34% | -23% |
| Wilson | 165% | 23% | -19% |
| Woodson | 202% | 59% | -22% |
| Wyandotte | 301% | 36% | 8% |
| All Counties | 221% | N/A | 11% |

Note: Inflation grew by 80.5% from 1997-2023 (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 2022)

\$150,000 Property without Assessment Limits

| Rank | State | City | Net Tax | ETR |
|-----------|---------------|----------------|--------------|---------------|
| 1 | Michigan | Detroit | 4,810 | 3.206% |
| 2 | New Jersey | Newark | 4,800 | 3.200% |
| 3 | Connecticut | Bridgeport | 4,562 | 3.042% |
| 4 | Illinois | Aurora* | 4,370 | 2.913% |
| 5 | Oregon | Portland | 3,882 | 2.588% |
| 6 | Wisconsin | Milwaukee | 3,260 | 2.173% |
| 7 | Maryland | Baltimore | 3,199 | 2.133% |
| 8 | Nebraska | Omaha | 3,009 | 2.006% |
| 9 | Iowa | Des Moines | 2,873 | 1.915% |
| 10 | New Hampshire | Manchester | 2,629 | 1.753% |
| 11 | Vermont | Burlington | 2,589 | 1.726% |
| 12 | Ohio | Columbus | 2,421 | 1.614% |
| 13 | Texas | Houston | 2,186 | 1.457% |
| 14 | New York | Buffalo* | 2,158 | 1.439% |
| 15 | South Dakota | Sioux Falls | 2,022 | 1.348% |
| 16 | New Mexico | Albuquerque | 2,003 | 1.336% |
| 17 | Mississippi | Jackson | 2,000 | 1.333% |
| 18 | Missouri | Kansas City | 1,990 | 1.327% |
| 19 | Illinois | Chicago* | 1,955 | 1.303% |
| 20 | Delaware | Wilmington | 1,880 | 1.254% |
| 21 | New York | New York City* | 1,828 | 1.219% |
| 22 | Oklahoma | Oklahoma City | 1,823 | 1.216% |
| 23 | North Dakota | Fargo | 1,817 | 1.212% |
| 24 | Alaska | Anchorage | 1,786 | 1.191% |
| 25 | Kansas | Wichita | 1,743 | 1.162% |
| 26 | Nevada | Las Vegas | 1,701 | 1.134% |
| 27 | Kentucky | Louisville | 1,693 | 1.129% |
| 28 | California | Los Angeles | 1,667 | 1.111% |
| 29 | Indiana | Indianapolis | 1,655 | 1.104% |
| 30 | Minnesota | Minneapolis | 1,641 | 1.094% |

| Rank | State | City | Net Tax | ETR |
|----------------|----------------|----------------|--------------|---------------|
| 31 | Florida | Jacksonville | 1,632 | 1.088% |
| 32 | Arizona | Phoenix | 1,631 | 1.088% |
| 33 | Arkansas | Little Rock | 1,630 | 1.087% |
| 34 | Maine | Portland | 1,553 | 1.035% |
| 35 | Montana | Billings | 1,399 | 0.932% |
| 36 | Virginia | Virginia Beach | 1,328 | 0.885% |
| 37 | Pennsylvania | Philadelphia | 1,314 | 0.876% |
| 38 | West Virginia | Charleston | 1,271 | 0.847% |
| 39 | Tennessee | Nashville | 1,220 | 0.814% |
| 40 | Rhode Island | Providence | 1,218 | 0.812% |
| 41 | Washington | Seattle | 1,176 | 0.784% |
| 42 | North Carolina | Charlotte | 1,076 | 0.717% |
| 43 | Alabama | Birmingham | 1,032 | 0.688% |
| 44 | Louisiana | New Orleans | 969 | 0.646% |
| 45 | Wyoming | Cheyenne | 967 | 0.645% |
| 46 | Utah | Salt Lake City | 865 | 0.577% |
| 47 | Colorado | Denver | 778 | 0.519% |
| 48 | South Carolina | Charleston | 662 | 0.442% |
| 49 | Idaho | Boise | 645 | 0.430% |
| 50 | DC | Washington | 574 | 0.383% |
| 51 | Georgia | Atlanta | 428 | 0.286% |
| 52 | Hawaii | Honolulu | 300 | 0.200% |
| 53 | Massachusetts | Boston | 147 | 0.098% |
| Average | | | 1,882 | 1.255% |

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 2022)

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

| Rank | State | City | Net Tax | ETR |
|-----------|----------------|----------------|---------------|---------------|
| 1 | Illinois | Chicago* | 48,061 | 4.005% |
| 2 | Michigan | Detroit | 46,939 | 3.912% |
| 3 | Rhode Island | Providence | 40,034 | 3.336% |
| 4 | Connecticut | Bridgeport | 36,498 | 3.042% |
| 5 | Iowa | Des Moines | 34,265 | 2.855% |
| 6 | Missouri | Kansas City | 34,209 | 2.851% |
| 7 | Illinois | Aurora* | 32,787 | 2.732% |
| 8 | Mississippi | Jackson | 32,786 | 2.732% |
| 9 | Indiana | Indianapolis | 32,602 | 2.717% |
| 10 | New Jersey | Newark | 32,003 | 2.667% |
| 11 | Maryland | Baltimore | 31,595 | 2.633% |
| 12 | Oregon | Portland | 31,052 | 2.588% |
| 13 | Kansas | Wichita | 30,822 | 2.568% |
| 14 | Minnesota | Minneapolis | 29,405 | 2.450% |
| 15 | Wisconsin | Milwaukee | 28,530 | 2.377% |
| 16 | Colorado | Denver | 25,642 | 2.137% |
| 17 | Texas | Houston | 25,174 | 2.098% |
| 18 | Nebraska | Omaha | 24,534 | 2.045% |
| 19 | Vermont | Burlington | 24,264 | 2.022% |
| 20 | Louisiana | New Orleans | 23,748 | 1.979% |
| 21 | Arizona | Phoenix | 22,787 | 1.899% |
| 22 | Ohio | Columbus | 22,730 | 1.894% |
| 23 | West Virginia | Charleston | 22,276 | 1.856% |
| 24 | Pennsylvania | Philadelphia | 21,945 | 1.829% |
| 25 | New York | Buffalo* | 21,373 | 1.781% |
| 26 | South Carolina | Charleston | 21,370 | 1.781% |
| 27 | Massachusetts | Boston | 21,359 | 1.780% |
| 28 | New Mexico | Albuquerque | 19,582 | 1.632% |
| 29 | Georgia | Atlanta | 18,511 | 1.543% |
| 30 | Florida | Jacksonville | 18,311 | 1.526% |
| 31 | Alaska | Anchorage | 17,918 | 1.493% |
| 32 | New Hampshire | Manchester | 17,529 | 1.461% |
| 33 | New York | New York City* | 17,036 | 1.420% |

| Rank | State | City | Net Tax | ETR |
|----------------|----------------|----------------|---------------|---------------|
| 34 | Arkansas | Little Rock | 16,899 | 1.408% |
| 35 | Oklahoma | Oklahoma City | 16,174 | 1.348% |
| 36 | Kentucky | Louisville | 16,111 | 1.343% |
| 37 | Alabama | Birmingham | 15,728 | 1.311% |
| 38 | South Dakota | Sioux Falls | 15,370 | 1.281% |
| 39 | Tennessee | Nashville | 14,968 | 1.247% |
| 40 | Maine | Portland | 14,904 | 1.242% |
| 41 | DC | Washington | 14,289 | 1.191% |
| 42 | California | Los Angeles | 13,986 | 1.166% |
| 43 | Nevada | Las Vegas | 13,572 | 1.131% |
| 44 | Delaware | Wilmington | 13,557 | 1.130% |
| 45 | North Dakota | Fargo | 13,462 | 1.122% |
| 46 | Montana | Billings | 13,130 | 1.094% |
| 47 | Utah | Salt Lake City | 12,033 | 1.003% |
| 48 | Virginia | Virginia Beach | 11,221 | 0.935% |
| 49 | Hawaii | Honolulu | 10,875 | 0.906% |
| 50 | Washington | Seattle | 9,515 | 0.793% |
| 51 | North Carolina | Charlotte | 9,103 | 0.759% |
| 52 | Idaho | Boise | 7,938 | 0.661% |
| 53 | Wyoming | Cheyenne | 7,200 | 0.600% |
| Average | | | 22,032 | 1.836% |

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 Industrial Payable 2022)

**\$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 | 55,879 | 2.794% |
| 2 | Illinois | Chicago* | 48,584 | 2.429% |
| 3 | Indiana | Indianapolis | 46,574 | 2.329% |
| 4 | Michigan | Detroit | 46,520 | 2.326% |
| 5 | South Carolina | Charleston | 46,367 | 2.318% |
| 6 | Missouri | Kansas City | 45,177 | 2.259% |
| 7 | Texas | Houston | 42,003 | 2.100% |
| 8 | Oregon | Portland | 41,403 | 2.070% |
| 9 | Louisiana | New Orleans | 40,633 | 2.032% |
| 10 | West Virginia | Charleston | 37,651 | 1.883% |
| 11 | Rhode Island | Providence | 34,694 | 1.735% |
| 12 | Colorado | Denver | 34,298 | 1.715% |
| 13 | Nebraska | Omaha | 33,499 | 1.675% |
| 14 | Connecticut | Bridgeport | 33,457 | 1.673% |
| 15 | Arizona | Phoenix | 33,190 | 1.660% |
| 16 | Iowa | Des Moines | 32,857 | 1.643% |
| 17 | Illinois | Aurora* | 32,787 | 1.639% |
| 18 | New Jersey | Newark | 32,003 | 1.600% |
| 19 | Alaska | Anchorage | 31,390 | 1.569% |
| 20 | Oklahoma | Oklahoma City | 29,113 | 1.456% |
| 21 | Georgia | Atlanta | 28,266 | 1.413% |
| 22 | Arkansas | Little Rock | 28,179 | 1.409% |
| 23 | Minnesota | Minneapolis | 27,997 | 1.400% |
| 24 | Kansas | Wichita | 27,944 | 1.397% |
| 25 | Vermont | Burlington | 27,835 | 1.392% |
| 26 | DC | Washington | 27,039 | 1.352% |
| 27 | New Mexico | Albuquerque | 26,823 | 1.341% |
| 28 | Wisconsin | Milwaukee | 26,146 | 1.307% |
| 29 | Maryland | Baltimore | 26,003 | 1.300% |
| 30 | Florida | Jacksonville | 24,851 | 1.243% |
| 31 | Ohio | Columbus | 24,297 | 1.215% |
| 32 | Alabama | Birmingham | 23,467 | 1.173% |

| Rank | State | City | Net Tax | ETR |
|----------------|----------------|----------------|---------------|---------------|
| 33 | Tennessee | Nashville | 22,778 | 1.139% |
| 34 | Pennsylvania | Philadelphia | 21,945 | 1.097% |
| 35 | New York | Buffalo* | 21,373 | 1.069% |
| 36 | Massachusetts | Boston | 21,359 | 1.068% |
| 37 | California | Los Angeles | 18,648 | 0.932% |
| 38 | Nevada | Las Vegas | 18,161 | 0.908% |
| 39 | New Hampshire | Manchester | 17,529 | 0.876% |
| 40 | Utah | Salt Lake City | 16,248 | 0.812% |
| 41 | Montana | Billings | 16,105 | 0.805% |
| 42 | South Dakota | Sioux Falls | 15,370 | 0.769% |
| 43 | Wyoming | Cheyenne | 15,190 | 0.760% |
| 44 | Kentucky | Louisville | 15,119 | 0.756% |
| 45 | Maine | Portland | 13,662 | 0.683% |
| 46 | Delaware | Wilmington | 13,557 | 0.678% |
| 47 | North Dakota | Fargo | 13,462 | 0.673% |
| 48 | North Carolina | Charlotte | 12,963 | 0.648% |
| 49 | Washington | Seattle | 12,863 | 0.643% |
| 50 | New York | New York City* | 11,708 | 0.585% |
| 51 | Idaho | Boise | 10,974 | 0.549% |
| 52 | Hawaii | Honolulu | 10,875 | 0.544% |
| 53 | Virginia | Virginia Beach | 9,621 | 0.481% |
| Average | | | 26,914 | 1.346% |

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 (Rural Homestead Payable 2022)

\$150,000-Valued Property

| Rank | State | City | Net Tax | ETR |
|----------|----------------|-------------------|--------------|---------------|
| 1 | New York | Warsaw | 4,117 | 2.744% |
| 2 | New Jersey | Maurice River Twp | 4,027 | 2.685% |
| 3 | Nebraska | Sidney | 3,372 | 2.248% |
| 4 | Kansas | Iola | 3,313 | 2.209% |
| 5 | Illinois | Galena | 3,288 | 2.192% |
| 6 | Massachusetts | Adams | 3,039 | 2.026% |
| 7 | Maine | Rockland | 3,034 | 2.023% |
| 8 | Vermont | Hartford | 2,951 | 1.968% |
| 9 | Michigan | Manistique | 2,921 | 1.947% |
| 10 | Iowa | Hampton | 2,864 | 1.909% |
| 11 | Wisconsin | Rice Lake | 2,833 | 1.889% |
| 12 | New Hampshire | Lancaster | 2,769 | 1.846% |
| 13 | Rhode Island | Hopkinton | 2,734 | 1.823% |
| 14 | Pennsylvania | Ridgway | 2,722 | 1.815% |
| 15 | South Dakota | Vermillion | 2,699 | 1.799% |
| 16 | Georgia | Fitzgerald | 2,371 | 1.580% |
| 17 | Ohio | Bryan | 2,324 | 1.549% |
| 18 | Maryland | Denton | 2,291 | 1.527% |
| 19 | Florida | Moore Haven | 2,182 | 1.455% |
| 20 | Connecticut | Litchfield | 2,167 | 1.445% |
| 21 | Minnesota | Glencoe | 2,009 | 1.339% |
| 22 | North Dakota | Devils Lake | 1,997 | 1.331% |
| 23 | Nevada | Fallon | 1,905 | 1.270% |
| 24 | Texas | Fort Stockton | 1,765 | 1.176% |
| 25 | Mississippi | Philadelphia | 1,744 | 1.163% |
| 26 | Oregon | Tillamook | 1,730 | 1.153% |
| 27 | Montana | Glasgow | 1,712 | 1.142% |
| 28 | Alaska | Ketchikan | 1,657 | 1.104% |
| 29 | North Carolina | Edenton | 1,616 | 1.077% |
| 30 | Kentucky | Morehead | 1,597 | 1.065% |
| 31 | Washington | Okanogan | 1,551 | 1.034% |
| 32 | California | Yreka | 1,496 | 0.998% |
| 33 | Missouri | Boonville | 1,400 | 0.933% |

| Rank | State | City | Net Tax | ETR |
|------|----------------|---------------|--------------|---------------|
| 34 | Oklahoma | Mangum | 1,383 | 0.922% |
| 35 | Indiana | North Vernon | 1,352 | 0.901% |
| 36 | South Carolina | Mullins | 1,252 | 0.835% |
| 37 | Wyoming | Worland | 1,063 | 0.709% |
| 38 | New Mexico | Santa Rosa | 1,016 | 0.677% |
| 39 | Colorado | Walsenburg | 966 | 0.644% |
| 40 | Virginia | Wise | 959 | 0.639% |
| 41 | Arizona | Safford | 924 | 0.616% |
| 42 | Utah | Richfield | 880 | 0.587% |
| 43 | Tennessee | Savannah | 841 | 0.560% |
| 44 | Arkansas | Pocahontas | 830 | 0.553% |
| 45 | West Virginia | Elkins | 757 | 0.505% |
| 46 | Delaware | Georgetown | 694 | 0.463% |
| 47 | Louisiana | Natchitoches | 658 | 0.439% |
| 48 | Alabama | Monroeville | 589 | 0.393% |
| 49 | Idaho | Saint Anthony | 574 | 0.383% |
| 50 | Hawaii | Kauai | 75 | 0.050% |
| | Average | | 1,900 | 1.267% |

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 2022)

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

| Rank | State | City | Net Tax | ETR |
|------|----------------|-------------------|---------------|---------------|
| 1 | Kansas | Iola | 47,467 | 3.956% |
| 2 | Iowa | Hampton | 44,086 | 3.674% |
| 3 | Indiana | North Vernon | 35,970 | 2.998% |
| 4 | South Carolina | Mullins | 35,332 | 2.944% |
| 5 | Michigan | Manistique | 35,225 | 2.935% |
| 6 | Colorado | Walsenburg | 31,413 | 2.618% |
| 7 | Minnesota | Glencoe | 30,170 | 2.514% |
| 8 | Maine | Rockland | 29,124 | 2.427% |
| 9 | New York | Warsaw | 27,444 | 2.287% |
| 10 | Nebraska | Sidney | 27,088 | 2.257% |
| 11 | New Jersey | Maurice River Twp | 26,845 | 2.237% |
| 12 | Vermont | Hartford | 25,849 | 2.154% |
| 13 | Wisconsin | Rice Lake | 25,352 | 2.113% |
| 14 | Illinois | Galena | 24,996 | 2.083% |
| 15 | Texas | Fort Stockton | 24,879 | 2.073% |
| 16 | Maryland | Denton | 24,610 | 2.051% |
| 17 | Missouri | Boonville | 24,590 | 2.049% |
| 18 | Mississippi | Philadelphia | 24,532 | 2.044% |
| 19 | Florida | Moore Haven | 24,396 | 2.033% |
| 20 | Rhode Island | Hopkinton | 21,936 | 1.828% |
| 21 | Connecticut | Litchfield | 21,180 | 1.765% |
| 22 | Georgia | Fitzgerald | 20,733 | 1.728% |
| 23 | Massachusetts | Adams | 20,263 | 1.689% |
| 24 | Ohio | Bryan | 18,721 | 1.560% |
| 25 | New Hampshire | Lancaster | 18,460 | 1.538% |
| 26 | Pennsylvania | Ridgway | 18,146 | 1.512% |
| 27 | Montana | Glasgow | 18,117 | 1.510% |
| 28 | South Dakota | Vermillion | 15,828 | 1.319% |
| 29 | Louisiana | Natchitoches | 15,675 | 1.306% |
| 30 | Nevada | Fallon | 15,226 | 1.269% |
| 31 | North Dakota | Devils Lake | 14,791 | 1.233% |
| 32 | Kentucky | Morehead | 13,948 | 1.162% |
| 33 | Oregon | Tillamook | 13,837 | 1.153% |

| Rank | State | City | Net Tax | ETR |
|------|----------------|---------------|---------------|---------------|
| 34 | Alaska | Ketchikan | 13,110 | 1.092% |
| 35 | North Carolina | Edenton | 13,103 | 1.092% |
| 36 | West Virginia | Elkins | 12,979 | 1.082% |
| 37 | Washington | Okanogan | 12,911 | 1.076% |
| 38 | California | Yreka | 12,558 | 1.046% |
| 39 | Utah | Richfield | 11,950 | 0.996% |
| 40 | Oklahoma | Mangum | 11,386 | 0.949% |
| 41 | Arizona | Safford | 11,261 | 0.938% |
| 42 | Tennessee | Savannah | 10,624 | 0.885% |
| 43 | Alabama | Monroeville | 10,511 | 0.876% |
| 44 | Virginia | Wise | 10,175 | 0.848% |
| 45 | New Mexico | Santa Rosa | 9,927 | 0.827% |
| 46 | Arkansas | Pocahontas | 9,828 | 0.819% |
| 47 | Idaho | Saint Anthony | 8,881 | 0.740% |
| 48 | Hawaii | Kauai | 8,100 | 0.675% |
| 49 | Wyoming | Worland | 7,901 | 0.658% |
| 50 | Delaware | Georgetown | 5,642 | 0.470% |
| | Average | | 19,941 | 1.662% |

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U.S. PROPERTY TAX (Rural Industrial Payable 2022)

\$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 | 77,949 | 3.897% |
| 2 | Indiana | North Vernon | 47,970 | 2.399% |
| 3 | Kansas | Iola | 42,608 | 2.130% |
| 4 | Colorado | Walsenburg | 41,884 | 2.094% |
| 5 | Texas | Fort Stockton | 41,492 | 2.075% |
| 6 | Mississippi | Philadelphia | 40,887 | 2.044% |
| 7 | Nebraska | Sidney | 36,786 | 1.839% |
| 8 | Missouri | Boonville | 33,574 | 1.679% |
| 9 | Michigan | Manistique | 33,535 | 1.677% |
| 10 | Florida | Moore Haven | 32,837 | 1.642% |
| 11 | Georgia | Fitzgerald | 30,702 | 1.535% |
| 12 | Minnesota | Glencoe | 30,170 | 1.508% |
| 13 | New York | Warsaw | 27,444 | 1.372% |
| 14 | Louisiana | Natchitoches | 27,066 | 1.353% |
| 15 | New Jersey | Maurice River Twp | 26,845 | 1.342% |
| 16 | Maine | Rockland | 26,697 | 1.335% |
| 17 | Vermont | Hartford | 25,849 | 1.292% |
| 18 | Iowa | Hampton | 25,572 | 1.279% |
| 19 | Illinois | Galena | 24,996 | 1.250% |
| 20 | Wisconsin | Rice Lake | 23,233 | 1.162% |
| 21 | Oklahoma | Mangum | 21,959 | 1.098% |
| 22 | Montana | Glasgow | 21,843 | 1.092% |
| 23 | West Virginia | Elkins | 21,631 | 1.082% |
| 24 | Maryland | Denton | 20,660 | 1.033% |
| 25 | Nevada | Fallon | 20,350 | 1.017% |
| 26 | Massachusetts | Adams | 20,263 | 1.013% |
| 27 | Rhode Island | Hopkinton | 20,083 | 1.004% |
| 28 | Ohio | Bryan | 19,564 | 0.978% |
| 29 | Connecticut | Litchfield | 19,304 | 0.965% |
| 30 | New Hampshire | Lancaster | 18,460 | 0.923% |
| 31 | Oregon | Tillamook | 18,450 | 0.922% |
| 32 | Pennsylvania | Ridgway | 18,146 | 0.907% |

| Rank | State | City | Net Tax | ETR |
|------|----------------|---------------|---------------|---------------|
| 33 | Washington | Okanogan | 18,050 | 0.902% |
| 34 | Arizona | Safford | 17,961 | 0.898% |
| 35 | Alaska | Ketchikan | 17,830 | 0.891% |
| 36 | North Carolina | Edenton | 17,763 | 0.888% |
| 37 | Tennessee | Savannah | 17,248 | 0.862% |
| 38 | California | Yreka | 16,744 | 0.837% |
| 39 | Utah | Richfield | 16,331 | 0.817% |
| 40 | Arkansas | Pocahontas | 16,309 | 0.815% |
| 41 | South Dakota | Vermillion | 15,828 | 0.791% |
| 42 | Virginia | Wise | 15,575 | 0.779% |
| 43 | North Dakota | Devils Lake | 14,791 | 0.740% |
| 44 | Wyoming | Worland | 14,012 | 0.701% |
| 45 | New Mexico | Santa Rosa | 13,636 | 0.682% |
| 46 | Alabama | Monroeville | 13,120 | 0.656% |
| 47 | Kentucky | Morehead | 13,016 | 0.651% |
| 48 | Idaho | Saint Anthony | 12,785 | 0.639% |
| 49 | Hawaii | Kauai | 8,100 | 0.405% |
| 50 | Delaware | Georgetown | 5,642 | 0.282% |
| | Average | | 24,071 | 1.204% |

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