


# How Does Minnesota Compare?



## *Fiscal Year 2002 Comparisons*

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*State by State Rankings of Revenues and Spending*

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*Includes  
Fiscal Year 2003  
Rankings for State Taxes Only*

*October 2004*



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## TABLE OF CONTENTS

Introduction.....	4
Sources of State Revenue.....	8
Sources of Local Revenue.....	9
Population.....	10
Personal Income.....	11
Total Tax Collections.....	12
Property Tax.....	13
Individual Income Tax State Only.....	14
Individual Income Tax State and Local.....	15
Corporate Income Tax.....	16
General Sales Tax, State only.....	17
General Sales Tax, State and Local.....	18
Excise Taxes.....	19
Motor Vehicle License Taxes.....	20
State and Local Expenditures.....	21
Direct General Expenditures.....	22
Elementary and Secondary Education.....	23
Higher Education.....	24
Total Education.....	25
Public Welfare.....	26
Health and Hospitals.....	27
Highways.....	28
Police.....	29
Fire.....	30
Corrections.....	31
Interest on General Debt.....	32
Comparison of MN & US Avg. Expenditures Per \$1,000 of Income.....	33



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*This FY2002 edition of “How Does Minnesota Compare” returns to a more historically typical release, after several years of delays due to Census delays and MTA staffing changes. The Census Bureau made the decision not to publish state and local tax data by state for FY2001, partly to return to a more timely release for this series.*

*Starting in 1969, MTA released comparisons of state and local taxes and spending under the name “How Does Minnesota Compare?”. These releases were historically in the fall of the year, two years after the year of comparison. During the 1990s this schedule was seriously delayed by cutbacks in staffing at the Census Bureau. The data for FY2002 is based on the more complete Census of Governments, which occurs every five years for years ending in 7 or 2. The intervening years’ data are based on surveys.*

## **Why This Booklet?**

This booklet is designed to provide just one snap shot of the fiscal picture of Minnesota.

If you want to find out how Minnesota’s overall tax collections or spending compare to the other states, this is the place to look. If you want to know what tax Minnesota relies on more than others, this is also a good publication to check out. But if you want to know your particular tax burden, you will have to consult one of our other studies (50-state property and income tax burden studies based on specific property value and income level examples). You will not find your tax burden in this booklet, only averages based on statewide collections.

But the statewide averages still give you a lot of information. On the next page are two summary tables to provide you an overview of the Minnesota numbers in this publication.

## Revenues (rankings start on page 12)

MINNESOTA STATE & LOCAL TAX COLLECTIONS						
per \$1,000 of Personal Income						
Tax Category	2000		2002		Rank	
	Amount	% of US	Amount	% of US	2000	2002
Property Tax (S & L)	\$31.04	97.0%	\$31.65	98.4%	27	26
Ind. Income Tax (State)	37.72	126.5%	33.03	140.3%	5	3
Ind. Income Tax (S & L)	37.72	116.7%	33.03	118.6%	8	7
Corp. Income Tax (State)	5.46	117.3%	3.24	104.3%	11	13
Sales Tax (State)	25.32	109.9%	22.70	106.7%	19	23
Sales Tax (S & L)	25.55	90.4%	22.95	87.4%	33	34
Excise Tax (State)	13.95	132.3%	12.29	128.8%	13	17
Total Taxes (S & L)	123.58	110.3%	112.00	107.4%	8	8

Percent of U.S. calculated using only states that levy the tax in question.

## Spending (rankings start on page 22)

MINNESOTA STATE AND LOCAL EXPENDITURES						
per \$1,000 of Personal Income						
Spending Category	2000		2002		Rank	
	Amount	% of US	Amount	% of US	2000	2002
K-12 Education	\$48.72	103.8%	\$47.15	99.5%	21	27
Higher Education	17.77	103.0%	17.88	99.0%	32	35
Total Education	69.93	104.3%	68.37	99.8%	26	29
Public Welfare	40.60	135.4%	45.35	140.8%	8	10
Health and Hospitals	12.42	63.6%	11.93	70.7%	43	43
Highways	16.24	124.7%	16.27	122.2%	23	23
Interest on Gen. Debt	9.22	102.8%	8.83	101.7%	23	23
Police	5.94	81.5%	6.18	83.2%	38	36
Fire	1.74	58.7%	1.61	53.8%	45	47
Corrections	4.02	64.1%	3.94	62.5%	47	49
Total	211.94	109.8%	211.99	106.3%	19	22

## Caveats (Accounting Shifts Change Rankings)

In the early 1980s, the Legislature began requiring school districts to recognize more of the second-half property tax payments in May as part of the current school year budget in order to reduce the amount of state aid payments that were necessary for that fiscal year as a budget balancing measure. Beginning in Fiscal Year 1994, the state began to reverse that shift to ease cash flow problems for the districts. Below is a table showing our estimates of how the property tax and total tax rankings would have changed if these shifts had not taken place:

Fiscal Year '96	
Prop. Tax per capita:	<u>Rank</u>
As published	15
Adj. for shift	14
Prop. Tax per \$1,000 Inc	
As published	19
Adj. for shift	18
Fiscal Year '96	
Total Tax per capita:	<u>Rank</u>
As published	8
Adj. for shift	7
Total Tax per \$1,000 Inc.	
As published	5
Adj. for shift	5

For years before 1992 and after 1996, the amounts shifted were not significant. The 1992 and 1993 adjusted rankings are published in the FY1998 version of this publication, and the 1994 and 1995 adjusted rankings are published in the FY2000 version.

## Special States

Several states have unusually high tax and/or spending numbers which affect their rankings, but do not accurately reflect the tax load on their residents. Alaska is the most prominent one, which because of its oil reserves fund, annually makes payments to its residents of about \$1,000 per person. Wyoming and Montana tax their coal industries very heavily, thus shielding the average taxpayer from the cost of higher than average spending. All Alaska data and primarily spending data for Wyoming and Montana should be considered with this in mind.

## Sources and State Only Data

All tax and spending data used in this report were obtained from the Census Bureau's Internet web site ([www.census.gov](http://www.census.gov)), plus population data. Income data were obtained from the *Survey of Current Business* August 2003 issue published by the Bureau of Economic Analysis.

## Fiscal Year 2003 Rankings (State Taxes Only)

The tables in this publication are for fiscal year 2002, the latest year for which both state and local tax and spending information is available from the U.S. Department of Commerce.

As of this writing, Commerce Department data for fiscal 2003 were available for state tax collections only. Local data for this year are not yet available.

Since state and local revenue systems are intertwined, we are reluctant to publish full rankings tables for state taxes alone. Instead, the table below provides Minnesota's state tax rankings for FY2003. Local data for FY2003 are expected to become available sometime in the fall of 2005.

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### FY2003 TAX COLLECTIONS

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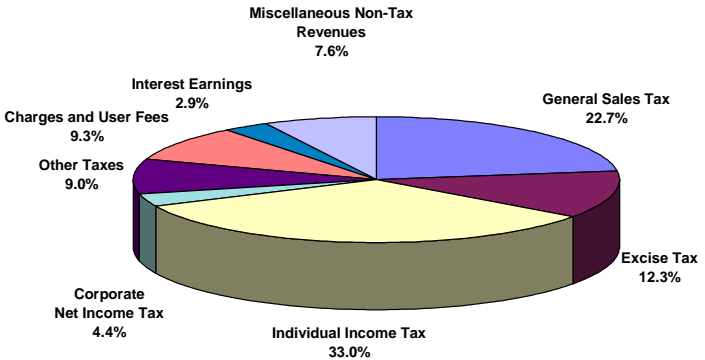
#### (State Taxes Only)

Tax Category	Per Capita			Per \$1,000 of Income		
	Amount	% of US	Rank	Amount	% of US	Rank
Individual Income Tax	\$1,062.37	140.6%	4	\$32.10	131.0%	4
Corporate Income Tax	117.93	107.4%	8	3.56	99.6%	13
Sales Tax	771.64	118.3%	11	23.31	103.8%	20
Excise Tax	427.37	142.0%	9	12.91	131.1%	15

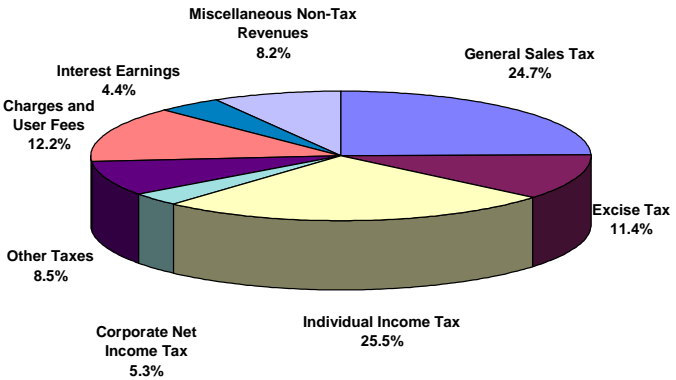
Percent of U.S. calculated using only states that levy the tax in question.

# FY 2002 Sources of State Revenue

## MINNESOTA



## ALL STATES



### FY2002 Sources of State Revenue

(in thousands)  
MINNESOTA

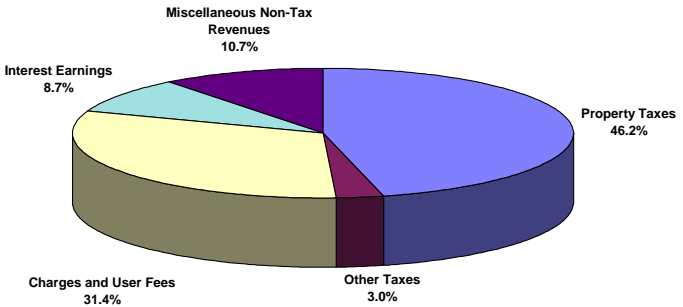
General Sales Tax	\$3,741,390
Excise Tax	\$2,025,864
Individual Income Tax	\$5,443,355
Corporate Net Income Tax	\$533,901
Other Taxes	\$1,479,526
Charges and User Fees	\$1,538,966
Interest Earnings	\$470,598
Miscellaneous Non-Tax Revenues	\$1,249,060
<b>Minnesota Total</b>	<b>\$16,482,660</b>

ALL STATES

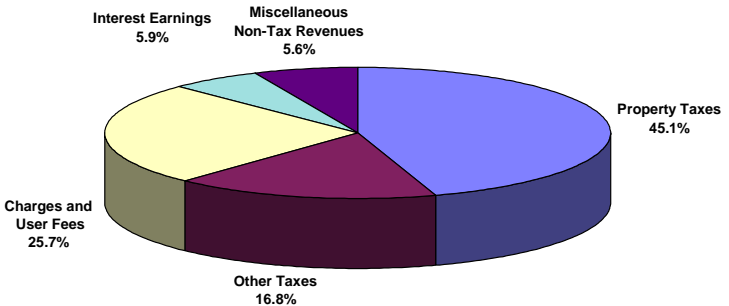
General Sales Tax	\$179,665,257
Excise Tax	\$82,695,356
Individual Income Tax	\$185,696,573
Corporate Net Income Tax	\$25,123,137
Other Taxes	\$62,060,838
Charges and User Fees	\$99,810,768
Interest Earnings	\$31,867,226
Miscellaneous Non-Tax Revenues	\$59,963,042
<b>All States Total</b>	<b>\$726,882,197</b>

# FY 2002 Sources of Local Revenue

## MINNESOTA



## ALL STATES



### FY2002 Sources of Local Revenue

(in thousands)

#### MINNESOTA

Property Taxes	\$4,909,162
Other Taxes	\$323,211
Charges and User Fees	\$3,335,099
Interest Earnings	\$921,977
Miscellaneous Non-Tax Revenues	\$1,133,034
<b>Minnesota Total</b>	<b>\$10,622,483</b>

#### ALL STATES

Property Taxes	\$269,409,589
Other Taxes	\$100,310,914
Charges and User Fees	\$153,383,160
Interest Earnings	\$35,212,877
Miscellaneous Non-Tax Revenues	\$39,004,656
<b>All States Total</b>	<b>\$597,321,196</b>

## 2002 Population

State	(000's)	Rank
Alabama	4,479	23
Alaska	641	47
Arizona	5,441	19
Arkansas	2,706	33
California	35,002	1
Colorado	4,501	22
Connecticut	3,459	29
Delaware	806	45
D.C.	569	50
Florida	16,692	4
Georgia	8,544	10
Hawaii	1,241	42
Idaho	1,343	39
Illinois	12,586	5
Indiana	6,157	14
Iowa	2,936	30
Kansas	2,712	32
Kentucky	4,090	26
Louisiana	4,476	24
Maine	1,295	40
Maryland	5,451	18
Massachusetts	6,422	13
Michigan	10,043	8
<b>MINNESOTA</b>	<b>5,025</b>	<b>21</b>
Mississippi	2,867	31
Missouri	5,670	17
Montana	910	44
Nebraska	1,728	38
Nevada	2,167	35
New Hampshire	1,274	41
New Jersey	8,575	9
New Mexico	1,852	36
New York	19,134	3
North Carolina	8,306	11
North Dakota	634	48
Ohio	11,409	7
Oklahoma	3,490	28
Oregon	3,520	27
Pennsylvania	12,329	6
Rhode Island	1,068	43
South Carolina	4,104	25
South Dakota	760	46
Tennessee	5,790	16
Texas	21,737	2
Utah	2,319	34
Vermont	616	49
Virginia	7,288	12
Washington	6,067	15
West Virginia	1,805	37
Wisconsin	5,440	20
Wyoming	499	51
<b>U.S. Total</b>	<b>287,975</b>	<b>--</b>
	<b>Minnesota History</b>	
1996	4,658	20
1997	4,648	20
1998	4,725	20
1999	4,776	21
2000	4,919	21
2001	4,989	21

Personal Income							
Per Capita				2002 Income Remaining after State & Local Taxes			
State	'01 Amt.*	'02 Amt.	'02 Rank	Amt.	Rank	Percent	Rank
Alabama	\$24,422	\$25,548	41	\$23,378	41	91.51%	3
Alaska	30,671	32,824	12	29,595	12	90.16%	20
Arizona	25,240	26,361	39	23,710	39	89.95%	25
Arkansas	22,655	23,559	50	21,172	50	89.87%	28
California	32,280	32,989	11	29,549	13	89.57%	36
Colorado	32,935	33,724	8	30,635	8	90.84%	7
Connecticut	42,078	42,463	2	38,091	2	89.70%	33
Delaware	31,792	32,087	15	28,753	15	89.61%	35
D.C.	40,882	46,812	1	41,139	1	87.88%	49
Florida	28,493	29,757	24	27,071	20	90.97%	6
Georgia	28,061	28,821	29	26,005	29	90.23%	17
Hawaii	28,707	29,866	21	26,450	24	88.56%	47
Idaho	24,098	25,478	44	23,027	43	90.38%	14
Illinois	32,818	33,054	10	29,751	10	90.01%	23
Indiana	27,387	28,032	34	25,273	33	90.16%	21
Iowa	27,187	28,088	32	25,250	34	89.90%	27
Kansas	28,329	28,902	28	25,961	30	89.83%	30
Kentucky	24,749	25,492	43	22,857	44	89.66%	34
Louisiana	24,423	25,297	45	22,576	45	89.24%	41
Maine	26,634	28,036	33	24,530	37	87.49%	50
Maryland	34,859	36,300	5	32,654	5	89.96%	24
Massachusetts	38,738	39,083	4	35,363	4	90.48%	13
Michigan	29,521	29,817	22	26,765	21	89.77%	32
<b>MINNESOTA</b>	<b>32,793</b>	<b>33,320</b>	<b>9</b>	<b>29,647</b>	<b>11</b>	<b>88.98%</b>	<b>45</b>
Mississippi	21,598	22,548	51	20,273	51	89.91%	26
Missouri	28,059	28,509	31	25,842	31	90.64%	11
Montana	23,922	24,842	46	22,495	46	90.55%	12
Nebraska	28,728	29,175	26	26,098	27	89.45%	37
Nevada	29,165	30,565	19	27,597	17	90.29%	16
New Hampshire	33,578	33,995	7	31,170	6	91.69%	2
New Jersey	38,337	39,462	3	35,424	3	89.77%	31
New Mexico	22,819	24,824	47	22,190	47	89.39%	39
New York	35,785	35,806	6	31,161	7	87.03%	51
North Carolina	26,980	27,784	35	25,066	35	90.22%	18
North Dakota	25,902	26,849	38	24,122	38	89.84%	29
Ohio	28,651	29,194	25	26,025	28	89.14%	43
Oklahoma	24,799	25,934	40	23,417	40	90.30%	15
Oregon	27,848	28,795	30	26,237	26	91.12%	4
Pennsylvania	30,688	31,115	16	28,063	16	90.19%	19
Rhode Island	30,020	30,868	18	27,476	18	89.01%	44
South Carolina	24,586	25,500	42	23,124	42	90.68%	9
South Dakota	26,508	26,983	37	24,560	36	91.02%	5
Tennessee	26,620	27,611	36	25,370	32	91.88%	1
Texas	27,992	29,038	27	26,325	25	90.66%	10
Utah	23,615	24,637	48	22,039	48	89.45%	38
Vermont	28,615	29,784	23	26,594	23	89.29%	40
Virginia	31,933	32,792	13	29,756	9	90.74%	8
Washington	31,588	32,639	14	29,422	14	90.15%	22
West Virginia	22,811	23,792	49	21,221	49	89.19%	42
Wisconsin	29,013	30,049	20	26,628	22	88.62%	46
Wyoming	29,277	31,010	17	27,366	19	88.25%	48
<b>U.S. Average</b>	<b>\$30,133</b>	<b>\$30,906</b>	<b>-</b>	<b>\$28,308</b>	<b>-</b>	<b>91.60%</b>	<b>-</b>
<b>Minnesota History</b>							
1996	25,661		12	22,533	14	87.8%	45
1997	26,265		10	22,881	13	87.1%	47
1998	29,271		11	25,782	12	88.1%	44
1999	30,713		11	27,114	13	88.3%	45
2000	32,004		10	28,406	13	88.8%	45

\*Used in calculations per \$1,000 of income

**Total Tax Collections- State and Local  
FY2002**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$2,169.87	51	\$88.85	49
Alaska	3,229.19	16	105.29	29
Arizona	2,650.31	37	105.00	20
Arkansas	2,387.11	46	105.37	23
California	3,440.25	10	106.58	18
Colorado	3,088.21	20	93.77	46
Connecticut	4,372.63	3	103.92	28
Delaware	3,333.87	14	104.87	16
D.C.	5,672.95	1	138.76	3
Florida	2,686.34	35	94.28	45
Georgia	2,815.82	29	100.35	35
Hawaii	3,416.24	12	119.01	5
Idaho	2,450.55	44	101.69	37
Illinois	3,302.84	15	100.64	30
Indiana	2,758.91	30	100.74	34
Iowa	2,837.33	27	104.36	25
Kansas	2,940.63	26	103.80	27
Kentucky	2,635.88	38	106.51	17
Louisiana	2,721.64	32	111.44	11
Maine	3,506.68	9	131.66	2
Maryland	3,645.99	7	104.59	21
Massachusetts	3,720.87	5	96.05	41
Michigan	3,051.30	23	103.36	26
<b>MINNESOTA</b>	<b>3,672.92</b>	<b>6</b>	<b>112.00</b>	<b>8</b>
Mississippi	2,275.45	49	105.35	24
Missouri	2,667.27	36	95.06	40
Montana	2,346.35	48	98.08	39
Nebraska	3,076.59	21	107.09	15
Nevada	2,968.42	25	101.78	31
New Hampshire	2,824.85	28	84.13	50
New Jersey	4,038.34	4	105.34	22
New Mexico	2,633.70	39	115.42	10
New York	4,645.04	2	129.81	1
North Carolina	2,718.09	33	100.75	36
North Dakota	2,726.74	31	105.27	19
Ohio	3,169.88	19	110.64	12
Oklahoma	2,516.30	43	101.47	38
Oregon	2,557.74	42	91.85	47
Pennsylvania	3,051.88	22	99.45	32
Rhode Island	3,391.61	13	112.98	7
South Carolina	2,376.15	47	96.65	42
South Dakota	2,422.96	45	91.41	48
Tennessee	2,240.72	50	84.17	51
Texas	2,713.37	34	96.93	43
Utah	2,598.60	40	110.04	14
Vermont	3,190.15	18	111.48	13
Virginia	3,036.67	24	95.09	44
Washington	3,216.33	17	101.82	33
West Virginia	2,571.38	41	112.73	9
Wisconsin	3,420.94	11	117.91	6
Wyoming	3,644.02	8	124.47	4
<b>U.S. Average</b>	<b>\$3,215.72</b>		<b>\$104.29</b>	
	<b>Minnesota History</b>			
1996	3,127.79	8	131.86	5
1997	3,384.43	6	128.86	5
1998	3,489.74	6	127.69	6
1999	3,598.80	6	123.26	5
2000 (2001 not avail.)	3,694.43	6	123.58	8

**Property Tax Collections- State and Local\*  
FY2002**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$328.99	51	\$13.47	51
Alaska	1,294.87	11	42.22	7
Arizona	781.91	34	30.98	27
Arkansas	370.50	50	16.35	49
California	863.78	31	26.76	37
Colorado	924.72	26	28.08	34
Connecticut	1,733.30	2	41.19	8
Delaware	496.20	44	15.61	50
D.C.	1,411.93	5	34.54	18
Florida	943.82	22	33.12	20
Georgia	777.16	35	27.70	35
Hawaii	495.51	45	17.26	47
Idaho	713.90	37	29.63	30
Illinois	1,261.14	12	38.43	13
Indiana	970.64	20	35.44	15
Iowa	980.22	18	36.05	14
Kansas	931.01	25	32.86	22
Kentucky	483.38	46	19.53	44
Louisiana	433.52	47	17.75	46
Maine	1,476.57	4	55.44	1
Maryland	992.88	17	28.48	33
Massachusetts	1,358.12	9	35.06	17
Michigan	975.15	19	33.03	21
<b>MINNESOTA</b>	<b>1,037.76</b>	<b>15</b>	<b>31.65</b>	<b>26</b>
Mississippi	574.32	42	26.59	38
Missouri	684.36	38	24.39	40
Montana	936.70	23	39.16	12
Nebraska	1,012.06	16	35.23	16
Nevada	785.50	33	26.93	36
New Hampshire	1,702.90	3	50.71	2
New Jersey	1,871.67	1	48.82	3
New Mexico	408.18	49	17.89	45
New York	1,401.99	6	39.18	11
North Carolina	652.75	39	24.19	41
North Dakota	839.65	32	32.42	24
Ohio	932.90	24	32.56	23
Oklahoma	424.68	48	17.12	48
Oregon	891.73	28	32.02	25
Pennsylvania	884.97	29	28.84	31
Rhode Island	1,368.97	8	45.60	6
South Carolina	754.49	36	30.69	28
South Dakota	879.01	30	33.16	19
Tennessee	596.38	41	22.40	42
Texas	1,128.08	14	40.30	10
Utah	612.23	40	25.93	39
Vermont	1,337.03	10	46.72	5
Virginia	920.77	27	28.83	32
Washington	954.43	21	30.22	29
West Virginia	499.17	43	21.88	43
Wisconsin	1,188.63	13	40.97	9
Wyoming	1,387.46	7	47.39	4
<b>U.S. Average</b>	<b>\$969.23</b>		<b>\$32.17</b>	
	<b>Minnesota History</b>			
1996*	883.59	15*	37.25	19*
1997	920.49	17	37.25	19
1998	1,002.54	15	36.68	16
1999	933.60	18	31.98	24
2000 (2001 not avail.)	928.05	18	31.04	27

\*Note: see page 6 for explanation of changes in rank for Minnesota.

**Individual Income Tax Collections- State  
FY2002**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$453.38	37	\$18.56	35
Alaska	-	-	-	-
Arizona	384.24	39	15.22	40
Arkansas	577.69	30	25.50	19
California	944.14	6	29.25	10
Colorado	772.22	15	23.45	25
Connecticut	1,065.41	4	25.32	20
Delaware	889.14	10	27.97	12
D.C.	-	-	-	-
Florida	-	-	-	-
Georgia	759.32	17	27.06	13
Hawaii	895.72	9	31.20	7
Idaho	627.23	26	26.03	16
Illinois	593.63	29	18.09	36
Indiana	575.09	31	21.00	32
Iowa	602.64	28	22.17	31
Kansas	683.94	20	24.14	23
Kentucky	654.85	24	26.46	14
Louisiana	399.63	38	16.36	38
Maine	828.42	13	31.10	8
Maryland	863.03	12	24.76	22
Massachusetts	1,232.16	2	31.81	5
Michigan	609.90	27	20.66	34
<b>MINNESOTA</b>	<b>1,083.25</b>	<b>3</b>	<b>33.03</b>	<b>3</b>
Mississippi	343.61	40	15.91	39
Missouri	637.64	25	22.73	30
Montana	568.76	34	23.78	24
Nebraska	667.50	21	23.24	28
Nevada	-	-	-	-
New Hampshire	56.07	42	1.67	42
New Jersey	797.32	14	20.80	33
New Mexico	530.72	36	23.26	27
New York	1,336.56	1	37.35	2
North Carolina	874.70	11	32.42	4
North Dakota	314.81	41	12.15	41
Ohio	730.61	18	25.50	18
Oklahoma	655.05	23	26.41	15
Oregon	1,044.02	5	37.49	1
Pennsylvania	546.25	35	17.80	37
Rhode Island	771.09	16	25.69	17
South Carolina	572.42	33	23.28	26
South Dakota	-	-	-	-
Tennessee	25.27	43	0.95	43
Texas	-	-	-	-
Utah	692.24	19	29.31	9
Vermont	662.07	22	23.14	29
Virginia	920.80	7	28.84	11
Washington	-	-	-	-
West Virginia	573.22	32	25.13	21
Wisconsin	914.27	8	31.51	6
Wyoming	-	-	-	-
<b>U.S. Average</b>	<b>\$644.84</b>		<b>\$21.40</b>	
<b>43-State Avg.</b>	<b>\$715.80</b>		<b>\$23.55</b>	
	<b>Minnesota History</b>			
1997	1,028.18	2	39.15	3
1998	1,005.25	6	36.78	5
1999	1,111.02	4	38.05	3
2000	1,127.73	8	37.72	8
2001	1,187.89	6	37.52	5

## Individual Income Tax Collections- State & Local FY2002

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$474.78	38	\$19.44	37
Alaska	-	-	-	-
Arizona	384.24	40	15.22	41
Arkansas	578.66	33	25.54	21
California	944.14	10	29.25	15
Colorado	772.22	18	23.45	29
Connecticut	1,065.41	6	25.32	22
Delaware	947.16	9	29.79	13
D.C.	1,668.15	1	40.80	2
Florida	-	-	-	-
Georgia	759.32	21	27.06	17
Hawaii	895.72	13	31.20	11
Idaho	627.23	30	26.03	19
Illinois	593.63	32	18.09	38
Indiana	669.36	25	24.44	26
Iowa	618.01	31	22.73	34
Kansas	683.94	24	24.14	27
Kentucky	854.85	15	34.54	6
Louisiana	399.67	39	16.36	39
Maine	828.46	16	31.11	12
Maryland	1,402.35	3	40.23	3
Massachusetts	1,232.16	4	31.81	9
Michigan	656.95	28	22.25	35
<b>MINNESOTA</b>	<b>1,083.25</b>	<b>5</b>	<b>33.03</b>	<b>7</b>
Mississippi	343.61	41	15.91	40
Missouri	692.87	22	24.69	25
Montana	568.76	36	23.78	28
Nebraska	667.50	26	23.24	32
Nevada	-	-	-	-
New Hampshire	56.07	43	1.67	43
New Jersey	800.85	17	20.89	36
New Mexico	530.72	37	23.26	31
New York	1,578.75	2	44.12	1
North Carolina	874.70	14	32.42	8
North Dakota	314.81	42	12.15	42
Ohio	1,033.72	8	36.08	5
Oklahoma	655.05	29	26.41	18
Oregon	1,044.02	7	37.49	4
Pennsylvania	771.34	19	25.13	23
Rhode Island	771.09	20	25.69	20
South Carolina	572.42	35	23.28	30
South Dakota	0.00	49	0.00	49
Tennessee	25.27	44	0.95	44
Texas	0.00	45	0.00	45
Utah	692.24	23	29.31	14
Vermont	662.07	27	23.14	33
Virginia	920.83	11	28.84	16
Washington	-	-	-	-
West Virginia	573.22	34	25.13	24
Wisconsin	914.27	12	31.51	10
Wyoming	-	-	-	-
<b>U.S. Average</b>	<b>\$704.43</b>		<b>\$23.38</b>	
<b>44-State Avg.</b>	<b>\$847.32</b>		<b>\$27.85</b>	
<b>Minnesota History</b>				
1996	887.84	6	37.43	5
1997	1,028.18	5	39.15	6
1998	1,005.25	8	36.78	9
1999	1,111.02	6	38.05	6
2000 (2001 not avail.)	1,127.73	6	37.76	5

## Corporate Net Income Tax Collections- State FY2002

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$72.03	21	\$2.95	20
Alaska	420.08	1	13.70	1
Arizona	63.64	28	2.52	25
Arkansas	65.36	27	2.89	22
California	152.36	5	4.72	6
Colorado	45.59	39	1.38	42
Connecticut	43.21	41	1.03	45
Delaware	312.21	2	9.82	2
D.C.	-	-	-	-
Florida	73.02	20	2.56	24
Georgia	66.49	25	2.37	28
Hawaii	42.42	42	1.48	41
Idaho	57.16	33	2.37	27
Illinois	109.95	11	3.35	8
Indiana	115.22	10	4.21	7
Iowa	30.08	45	1.11	44
Kansas	44.96	40	1.59	39
Kentucky	73.87	19	2.98	18
Louisiana	59.07	32	2.42	26
Maine	59.74	31	2.24	30
Maryland	65.94	26	1.89	37
Massachusetts	126.48	7	3.26	11
Michigan	205.64	4	6.97	4
<b>MINNESOTA</b>	<b>106.25</b>	<b>12</b>	<b>3.24</b>	<b>13</b>
Mississippi	68.30	22	3.16	15
Missouri	52.99	36	1.89	38
Montana	74.92	18	3.13	16
Nebraska	62.28	29	2.17	31
Nevada	-	-	-	-
New Hampshire	296.16	3	8.82	3
New Jersey	128.43	6	3.35	9
New Mexico	67.13	23	2.94	21
New York	118.01	9	3.30	10
North Carolina	80.44	16	2.98	19
North Dakota	78.85	17	3.04	17
Ohio	66.71	24	2.33	29
Oklahoma	49.77	37	2.01	35
Oregon	55.75	34	2.00	36
Pennsylvania	97.20	13	3.17	14
Rhode Island	26.47	46	0.88	46
South Carolina	38.95	44	1.58	40
South Dakota	53.35	35	2.01	34
Tennessee	86.87	14	3.26	12
Texas	-	-	-	-
Utah	47.86	38	2.03	33
Vermont	60.56	30	2.12	32
Virginia	42.34	43	1.33	43
Washington	-	-	-	-
West Virginia	121.97	8	5.35	5
Wisconsin	81.80	15	2.82	23
Wyoming	-	-	-	-
<b>U.S. Average</b>	<b>\$87.24</b>		<b>\$2.90</b>	
<b>46-State Avg.</b>	<b>\$93.99</b>		<b>\$3.11</b>	
	<b>Minnesota History</b>			
1997	150.44	12	5.73	12
1998	159.40	10	5.83	10
1999	163.14	10	5.59	11
2000	163.32	8	5.46	11
2001	147.23	10	4.65	13

**General Sales Tax Collections- State  
FY2002**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$390.32	43	\$15.98	38
Alaska	-	-	-	-
Arizona	787.30	9	31.19	7
Arkansas	719.43	13	31.76	5
California	680.43	17	21.08	28
Colorado	422.57	42	12.83	42
Connecticut	880.01	5	20.91	29
Delaware	-	-	-	-
D.C.	-	-	-	-
Florida	863.21	6	30.30	10
Georgia	565.72	30	20.16	31
Hawaii	1,299.22	2	45.26	1
Idaho	592.24	27	24.58	14
Illinois	523.70	35	15.96	39
Indiana	616.94	24	22.53	24
Iowa	595.03	25	21.89	25
Kansas	663.53	20	23.42	17
Kentucky	565.34	31	22.84	21
Louisiana	519.86	36	21.29	27
Maine	645.66	22	24.24	15
Maryland	493.57	38	14.16	41
Massachusetts	575.50	28	14.86	40
Michigan	775.10	10	26.26	12
<b>MINNESOTA</b>	<b>744.56</b>	<b>11</b>	<b>22.70</b>	<b>23</b>
Mississippi	816.35	7	37.80	3
Missouri	503.48	37	17.94	35
Montana	-	-	-	-
Nebraska	618.74	23	21.54	26
Nevada	955.24	3	32.75	4
New Hampshire	-	-	-	-
New Jersey	699.34	14	18.24	34
New Mexico	722.10	12	31.65	6
New York	449.87	40	12.57	43
North Carolina	450.36	39	16.69	37
North Dakota	529.36	34	20.44	30
Ohio	560.21	32	19.55	32
Oklahoma	438.24	41	17.67	36
Oregon	-	-	-	-
Pennsylvania	594.57	26	19.37	33
Rhode Island	685.02	16	22.82	22
South Carolina	569.00	29	23.14	20
South Dakota	688.16	15	25.96	13
Tennessee	807.41	8	30.33	9
Texas	669.80	19	23.93	16
Utah	646.95	21	27.40	11
Vermont	348.61	45	12.18	44
Virginia	384.13	44	12.03	45
Washington	1,302.79	1	41.24	2
West Virginia	533.38	33	23.38	19
Wisconsin	679.37	18	23.42	18
Wyoming	892.74	4	30.49	8
<b>U.S. Average</b>	<b>\$623.89</b>		<b>\$20.70</b>	
<b>45-State Avg.</b>	<b>\$641.08</b>		<b>\$21.27</b>	
	<b>Minnesota History</b>			
1997	670.09	10	25.51	19
1998	686.48	11	25.12	20
1999	712.82	11	24.41	22
2000	757.03	10	25.35	19
2001	758.43	11	23.95	19

**General Sales Tax Collections- State and Local  
FY2002**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$662.72	32	\$27.14	20
Alaska	190.24	47	6.20	47
Arizona	1,062.89	5	42.11	4
Arkansas	938.95	10	41.45	6
California	894.03	13	27.70	19
Colorado	917.07	11	27.84	18
Connecticut	880.01	15	20.91	39
Delaware	-	-	-	-
D.C.	981.51	8	24.01	31
Florida	900.69	12	31.61	13
Georgia	877.03	16	31.25	14
Hawaii	1,299.22	2	45.26	2
Idaho	592.98	39	24.61	26
Illinois	598.16	37	18.23	42
Indiana	616.94	35	22.53	37
Iowa	686.71	29	25.26	24
Kansas	846.14	19	29.87	17
Kentucky	565.36	42	22.84	35
Louisiana	1,080.88	4	44.26	3
Maine	645.66	33	24.24	28
Maryland	493.57	44	14.16	45
Massachusetts	575.50	41	14.86	44
Michigan	775.10	22	26.26	22
<b>MINNESOTA</b>	<b>752.69</b>	<b>23</b>	<b>22.95</b>	<b>34</b>
Mississippi	816.69	21	37.81	9
Missouri	748.88	24	26.69	21
Montana	-	-	-	-
Nebraska	745.07	25	25.94	23
Nevada	1,022.97	6	35.08	11
New Hampshire	-	-	-	-
New Jersey	699.34	28	18.24	41
New Mexico	952.96	9	41.76	5
New York	869.14	17	24.29	27
North Carolina	591.04	40	21.91	38
North Dakota	622.25	34	24.02	30
Ohio	673.72	31	23.52	32
Oklahoma	745.04	26	30.04	16
Oregon	-	-	-	-
Pennsylvania	608.32	36	19.82	40
Rhode Island	685.02	30	22.82	36
South Carolina	593.42	38	24.14	29
South Dakota	884.15	14	33.35	12
Tennessee	1,008.91	7	37.90	8
Texas	842.87	20	30.11	15
Utah	849.67	18	35.98	10
Vermont	348.61	46	12.18	46
Virginia	492.17	45	15.41	43
Washington	1,521.56	1	48.17	1
West Virginia	533.38	43	23.38	33
Wisconsin	719.45	27	24.80	25
Wyoming	1,161.75	3	39.68	7
<b>U.S. Average</b>	<b>\$774.33</b>		<b>\$25.70</b>	
<b>46-State Avg. (+DC)</b>	<b>\$792.24</b>		<b>\$26.27</b>	
<b>Minnesota History</b>				
1996	628.03	24	26.48	26
1997	675.84	24	25.73	29
1998	692.89	23	25.35	31
1999	719.22	23	24.63	32
2000 (2001 not avail.)	763.85	23	25.58	33

**Excise Tax Collections- State  
FY2002**

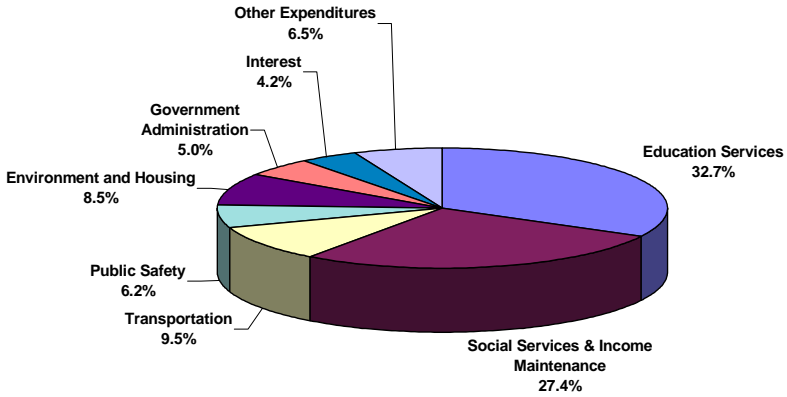
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$365.00	16	\$14.95	7
Alaska	221.61	42	7.23	43
Arizona	196.38	48	7.78	41
Arkansas	259.42	31	11.45	20
California	196.72	47	6.09	48
Colorado	207.20	44	6.29	47
Connecticut	425.60	6	10.11	26
Delaware	400.54	13	12.60	16
D.C.	-	-	-	-
Florida	302.41	24	10.61	24
Georgia	138.58	50	4.94	50
Hawaii	407.43	10	14.19	9
Idaho	239.01	34	9.92	27
Illinois	370.60	14	11.29	21
Indiana	264.12	29	9.64	29
Iowa	269.57	28	9.92	28
Kansas	233.28	38	8.23	38
Kentucky	349.35	17	14.12	11
Louisiana	416.61	7	17.06	5
Maine	309.75	23	11.63	18
Maryland	368.49	15	10.57	25
Massachusetts	235.90	36	6.09	49
Michigan	227.52	39	7.71	42
<b>MINNESOTA</b>	<b>403.16</b>	<b>11</b>	<b>12.29</b>	<b>17</b>
Mississippi	293.98	25	13.61	12
Missouri	226.67	40	8.08	40
Montana	407.47	9	17.03	6
Nebraska	252.36	33	8.78	34
Nevada	585.13	1	20.06	3
New Hampshire	475.19	4	14.15	10
New Jersey	324.27	21	8.46	37
New Mexico	262.18	30	11.49	19
New York	235.87	37	6.59	46
North Carolina	339.98	18	12.60	15
North Dakota	448.52	5	17.32	4
Ohio	257.38	32	8.98	32
Oklahoma	212.97	43	8.59	35
Oregon	184.74	49	6.63	45
Pennsylvania	293.43	26	9.56	30
Rhode Island	401.71	12	13.38	13
South Carolina	200.45	45	8.15	39
South Dakota	334.44	20	12.62	14
Tennessee	236.79	35	8.90	33
Texas	414.85	8	14.82	8
Utah	225.43	41	9.55	31
Vermont	576.23	2	20.14	2
Virginia	272.06	27	8.52	36
Washington	337.21	19	10.68	23
West Virginia	530.73	3	23.27	1
Wisconsin	318.36	22	10.97	22
Wyoming	197.12	46	6.73	44
<b>U.S. Average</b>	<b>\$287.16</b>		<b>\$9.53</b>	
<b>50-State Avg.</b>	<b>\$287.39</b>		<b>\$9.54</b>	
	<b>Minnesota History</b>			
1997	357.39	10	13.61	15
1998	336.99	10	12.33	14
1999	395.80	7	13.56	14
2000	417.07	8	13.95	13
2001	420.76	8	13.29	14

## Motor Vehicle License Tax Collections- State FY2002

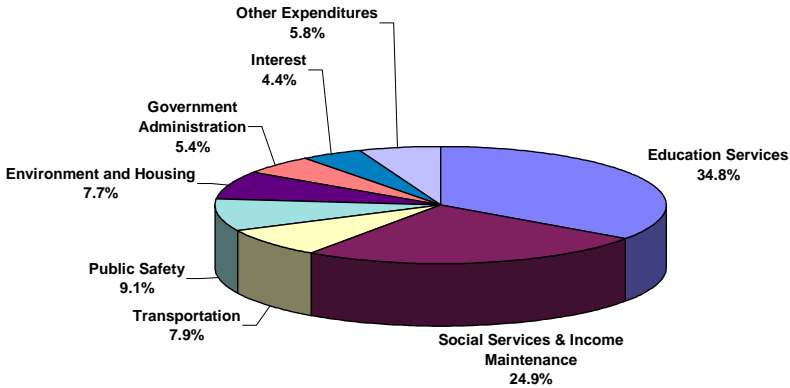
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$40.92	38	\$1.68	31
Alaska	58.20	19	1.90	21
Arizona	28.02	48	1.11	44
Arkansas	39.62	40	1.75	29
California	49.72	27	1.54	37
Colorado	33.65	46	1.02	48
Connecticut	69.56	11	1.65	33
Delaware	39.52	41	1.24	41
D.C.	-	-	-	-
Florida	56.34	21	1.98	20
Georgia	31.42	47	1.12	43
Hawaii	64.03	13	2.23	14
Idaho	82.82	8	3.44	5
Illinois	106.63	4	3.25	6
Indiana	48.38	30	1.77	28
Iowa	123.86	3	4.56	3
Kansas	52.28	24	1.85	24
Kentucky	46.53	32	1.88	23
Louisiana	25.57	49	1.05	47
Maine	60.91	16	2.29	13
Maryland	36.63	44	1.05	46
Massachusetts	42.10	36	1.09	45
Michigan	88.71	7	3.01	8
<b>MINNESOTA</b>	<b>98.21</b>	<b>6</b>	<b>2.99</b>	<b>9</b>
Mississippi	38.95	42	1.80	26
Missouri	41.83	37	1.49	39
Montana	139.74	2	5.84	2
Nebraska	49.34	29	1.72	30
Nevada	59.83	18	2.05	16
New Hampshire	60.15	17	1.79	27
New Jersey	43.36	34	1.13	42
New Mexico	63.42	14	2.78	10
New York	34.55	45	0.97	49
North Carolina	49.45	28	1.83	25
North Dakota	82.39	9	3.18	7
Ohio	54.20	22	1.89	22
Oklahoma	162.99	1	6.57	1
Oregon	75.61	10	2.71	11
Pennsylvania	62.57	15	2.04	18
Rhode Island	49.81	26	1.66	32
South Carolina	22.20	50	0.90	50
South Dakota	54.19	23	2.04	17
Tennessee	40.86	39	1.53	38
Texas	45.34	33	1.62	34
Utah	36.97	43	1.57	36
Vermont	66.52	12	2.32	12
Virginia	43.00	35	1.35	40
Washington	50.85	25	1.61	35
West Virginia	48.38	31	2.12	15
Wisconsin	57.54	20	1.98	19
Wyoming	103.44	5	3.53	4
<b>U.S. Average</b>	<b>\$54.31</b>		<b>\$1.80</b>	
<b>50-State Avg.</b>	<b>\$54.42</b>		<b>\$1.81</b>	
<b>Minnesota History</b>				
1997	109.82	2	4.18	4
1998	115.70	2	4.23	3
1999	123.91	2	4.24	3
2000	130.61	2	4.37	3
2001	99.69	5	3.15	6

# FY 2002 State and Local Expenditures

## MINNESOTA



## ALL STATES



### FY2002 State and Local Direct General Expenditures

(in thousands)

#### MINNESOTA

Education Services	\$11,435,289
Social Services & Income Maintenance	\$9,572,994
Transportation	\$3,312,222
Public Safety	\$2,182,483
Environment and Housing	\$2,967,468
Government Administration	\$1,743,816
Interest	\$1,454,669
Other Expenditures	\$2,264,117
<b>Minnesota Total</b>	<b>\$34,933,058</b>

#### ALL STATES

Education Services	\$602,847,779
Social Services & Income Maintenance	\$431,066,674
Transportation	\$136,996,166
Public Safety	\$156,781,286
Environment and Housing	\$133,850,002
Government Administration	\$92,790,336
Interest	\$75,305,867
Other Expenditures	\$101,030,484
<b>All States Total</b>	<b>\$1,730,668,594</b>

**Direct General Expenditures- State and Local  
FY2002**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$5,493.56	31	\$224.94	15
Alaska	13,171.98	1	429.46	1
Arizona	4,641.15	51	183.88	40
Arkansas	4,829.22	50	213.16	21
California	6,727.79	7	208.42	27
Colorado	6,020.58	21	182.80	43
Connecticut	6,995.94	5	166.26	49
Delaware	6,646.10	9	209.05	26
D.C.	10,860.48	2	265.65	3
Florida	5,216.99	42	183.10	42
Georgia	5,261.11	41	187.49	38
Hawaii	6,679.66	8	232.69	12
Idaho	5,066.06	47	210.23	24
Illinois	5,865.13	24	178.72	45
Indiana	5,326.69	39	194.50	33
Iowa	5,853.68	25	215.31	19
Kansas	5,485.12	32	193.62	35
Kentucky	5,278.89	40	213.30	20
Louisiana	5,432.69	34	222.44	16
Maine	6,137.49	18	230.44	14
Maryland	5,833.13	26	167.34	48
Massachusetts	6,594.03	10	170.22	46
Michigan	6,046.29	20	204.81	29
<b>MINNESOTA</b>	<b>6,951.85</b>	<b>6</b>	<b>211.99</b>	<b>22</b>
Mississippi	5,365.95	37	248.44	5
Missouri	5,122.52	45	182.56	44
Montana	5,550.23	29	232.01	13
Nebraska	5,639.66	28	196.31	32
Nevada	5,429.80	35	186.18	39
New Hampshire	4,978.82	49	148.27	51
New Jersey	6,342.56	13	165.44	50
New Mexico	6,174.94	17	270.61	2
New York	8,421.12	3	235.33	9
North Carolina	5,362.38	38	198.76	31
North Dakota	6,129.58	19	236.64	7
Ohio	5,876.68	23	205.11	28
Oklahoma	5,201.82	43	209.76	25
Oregon	6,531.19	11	234.53	11
Pennsylvania	5,946.27	22	193.77	34
Rhode Island	6,330.48	14	210.88	23
South Carolina	5,804.08	27	236.07	8
South Dakota	5,111.42	46	192.83	36
Tennessee	5,000.42	48	187.84	37
Texas	5,134.28	44	183.42	41
Utah	5,545.77	30	234.84	10
Vermont	6,176.94	16	215.86	17
Virginia	5,387.89	36	168.72	47
Washington	6,369.82	12	201.65	30
West Virginia	5,456.02	33	239.18	6
Wisconsin	6,250.63	15	215.44	18
Wyoming	7,722.36	4	263.77	4
<b>U.S. Average</b>	<b>\$6,149.81</b>		<b>\$199.44</b>	
	<b>Minnesota History</b>			
1996	5,306.00	7	223.68	11
1997	5,403.58	8	205.73	19
1998	5,718.36	5	209.23	17
1999	5,896.17	7	201.95	23
2000 (2001 not avail.)	6,335.91	5	211.94	19

## Elementary and Secondary Education - State and Local FY2002

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$1,136.20	45	\$46.52	32
Alaska	2,338.26	1	76.24	1
Arizona	1,060.44	49	42.01	44
Arkansas	1,090.54	47	48.14	22
California	1,520.00	12	47.09	29
Colorado	1,305.59	29	39.64	49
Connecticut	1,722.99	5	40.95	46
Delaware	1,493.41	13	46.98	30
D.C.	1,925.22	3	47.09	28
Florida	1,115.31	46	39.14	50
Georgia	1,442.23	18	51.40	14
Hawaii	1,162.04	43	40.48	47
Idaho	1,214.14	40	50.38	17
Illinois	1,425.43	21	43.43	39
Indiana	1,297.45	31	47.37	26
Iowa	1,295.52	32	47.65	25
Kansas	1,273.60	34	44.96	35
Kentucky	952.67	51	38.49	51
Louisiana	1,166.94	42	47.78	23
Maine	1,392.14	24	52.27	11
Maryland	1,466.74	16	42.08	43
Massachusetts	1,597.77	7	41.25	45
Michigan	1,591.66	8	53.92	7
<b>MINNESOTA</b>	<b>1,546.29</b>	<b>10</b>	<b>47.15</b>	<b>27</b>
Mississippi	1,029.88	50	47.68	24
Missouri	1,303.02	30	46.44	33
Montana	1,244.34	37	52.02	12
Nebraska	1,434.88	19	49.95	18
Nevada	1,280.50	33	43.91	37
New Hampshire	1,419.97	22	42.29	42
New Jersey	1,866.97	4	48.70	21
New Mexico	1,353.56	26	59.32	2
New York	2,000.83	2	55.91	5
North Carolina	1,155.83	44	42.84	40
North Dakota	1,180.89	41	45.59	34
Ohio	1,445.75	17	50.46	16
Oklahoma	1,256.27	36	50.66	15
Oregon	1,365.50	25	49.03	20
Pennsylvania	1,334.38	28	43.48	38
Rhode Island	1,474.70	15	49.12	19
South Carolina	1,402.63	23	57.05	4
South Dakota	1,238.50	38	46.72	31
Tennessee	1,062.61	48	39.92	48
Texas	1,475.44	14	52.71	10
Utah	1,226.94	39	51.96	13
Vermont	1,520.58	11	53.14	9
Virginia	1,427.14	20	44.69	36
Washington	1,350.03	27	42.74	41
West Virginia	1,262.77	35	55.36	6
Wisconsin	1,556.06	9	53.63	8
Wyoming	1,716.86	6	58.64	3
<b>U.S. Average</b>	<b>1,427.47</b>		<b>47.37</b>	
<b>Minnesota History</b>				
1996	1,295.02	5	54.59	5
1997	1,339.47	5	51.00	14
1998	1,337.06	7	48.92	18
1999	1,431.25	8	49.02	18
2000 (2001 not avail.)	1,456.33	8	48.72	21

**Higher Education - State and Local  
FY2002**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$607.32	21	\$24.87	8
Alaska	760.19	6	24.79	9
Arizona	496.77	36	19.68	28
Arkansas	531.41	30	23.46	18
California	582.13	25	18.03	33
Colorado	634.58	19	19.27	29
Connecticut	449.54	43	10.68	49
Delaware	781.01	5	24.57	12
D.C.	139.35	51	3.41	51
Florida	346.97	50	12.18	47
Georgia	455.40	42	16.23	39
Hawaii	638.36	17	22.24	22
Idaho	515.32	33	21.38	24
Illinois	516.95	32	15.75	41
Indiana	586.99	23	21.43	23
Iowa	792.89	3	29.16	5
Kansas	652.83	14	23.04	20
Kentucky	587.44	22	23.74	16
Louisiana	467.49	40	19.14	31
Maine	431.90	46	16.22	40
Maryland	647.82	15	18.58	32
Massachusetts	391.93	48	10.12	50
Michigan	726.49	7	24.61	11
<b>MINNESOTA</b>	<b>586.41</b>	<b>24</b>	<b>17.88</b>	<b>35</b>
Mississippi	642.26	16	29.74	4
Missouri	466.53	41	16.63	38
Montana	556.45	28	23.26	19
Nebraska	689.84	11	24.01	15
Nevada	373.98	49	12.82	45
New Hampshire	440.25	45	13.11	44
New Jersey	469.68	38	12.25	46
New Mexico	789.33	4	34.59	2
New York	417.21	47	11.66	48
North Carolina	619.75	20	22.97	21
North Dakota	804.84	2	31.07	3
Ohio	511.33	34	17.85	37
Oklahoma	638.36	18	25.74	7
Oregon	721.05	9	25.89	6
Pennsylvania	468.04	39	15.25	42
Rhode Island	449.18	44	14.96	43
South Carolina	519.03	31	21.11	25
South Dakota	476.38	37	17.97	34
Tennessee	510.84	35	19.19	30
Texas	574.22	26	20.51	27
Utah	919.07	1	38.92	1
Vermont	695.65	10	24.31	13
Virginia	570.00	27	17.85	36
Washington	656.38	13	20.78	26
West Virginia	554.11	29	24.29	14
Wisconsin	682.01	12	23.51	17
Wyoming	722.25	8	24.67	10
<b>U.S. Average</b>	<b>\$544.53</b>		<b>\$18.07</b>	
	<b>Minnesota History</b>			
1996	403.84	26	17.02	32
1997	435.10	23	16.57	34
1998	488.41	20	17.87	29
1999	511.90	20	17.53	31
2000 (2001 not avail.)	531.28	23	17.77	32

**Total Education - State and Local  
FY2002**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$1,857.63	39	\$76.06	18
Alaska	3,286.58	1	107.16	1
Arizona	1,616.70	50	64.05	39
Arkansas	1,767.67	46	78.03	15
California	2,194.93	16	68.00	32
Colorado	2,002.00	30	60.79	45
Connecticut	2,270.09	9	53.95	50
Delaware	2,402.72	4	75.58	19
D.C.	2,064.57	24	50.50	51
Florida	1,545.36	51	54.24	48
Georgia	2,032.50	28	72.43	23
Hawaii	1,819.04	41	63.37	41
Idaho	1,803.88	42	74.86	21
Illinois	2,062.05	25	62.83	42
Indiana	1,980.27	31	72.31	24
Iowa	2,202.80	14	81.02	10
Kansas	2,028.40	29	71.60	27
Kentucky	1,681.60	48	67.95	33
Louisiana	1,786.07	44	73.13	22
Maine	1,923.68	36	72.23	26
Maryland	2,227.47	13	63.90	40
Massachusetts	2,093.28	20	54.04	49
Michigan	2,364.38	7	80.09	11
<b>MINNESOTA</b>	<b>2,242.06</b>	<b>11</b>	<b>68.37</b>	<b>29</b>
Mississippi	1,779.10	45	82.37	8
Missouri	1,861.78	38	66.35	36
Montana	1,969.26	34	82.32	9
Nebraska	2,197.36	15	76.49	17
Nevada	1,697.57	47	58.21	46
New Hampshire	1,914.65	37	57.02	47
New Jersey	2,395.76	5	62.49	43
New Mexico	2,254.64	10	98.81	2
New York	2,494.16	3	69.70	28
North Carolina	1,837.42	40	68.10	30
North Dakota	2,068.25	23	79.85	12
Ohio	2,070.58	22	72.27	25
Oklahoma	1,978.13	32	79.77	13
Oregon	2,142.85	17	76.95	16
Pennsylvania	1,970.60	33	64.21	38
Rhode Island	2,041.45	27	68.00	31
South Carolina	2,041.88	26	83.05	6
South Dakota	1,789.63	43	67.51	34
Tennessee	1,635.17	49	61.43	44
Texas	2,102.52	19	75.11	20
Utah	2,240.72	12	94.88	3
Vermont	2,370.52	6	82.84	7
Virginia	2,078.61	21	65.09	37
Washington	2,120.60	18	67.13	35
West Virginia	1,949.49	35	85.46	5
Wisconsin	2,309.72	8	79.61	14
Wyoming	2,560.08	2	87.44	4
<b>U.S. Average</b>	<b>\$2,064.73</b>		<b>\$68.52</b>	
	<b>Minnesota History</b>			
1996	1,771.52	8	74.68	18
1997	1,854.05	9	10.59	24
1998	1,914.09	9	70.04	23
1999	2,042.50	9	69.96	25
2000 (2001 not avail.)	2,090.48	9	69.93	26

**Public Welfare - State and Local  
FY2002**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$929.21	26	\$38.05	18
Alaska	1,614.57	3	52.64	2
Arizona	603.95	50	23.93	44
Arkansas	958.16	25	42.29	13
California	1,015.92	20	31.47	31
Colorado	627.22	49	19.04	50
Connecticut	1,003.71	21	23.85	46
Delaware	818.11	34	25.73	39
D.C.	2,570.06	1	62.86	1
Florida	748.86	42	26.28	36
Georgia	720.90	45	25.69	40
Hawaii	919.66	28	32.04	28
Idaho	770.62	39	31.98	29
Illinois	783.49	37	23.87	45
Indiana	862.84	33	31.51	30
Iowa	913.57	30	33.60	25
Kansas	738.51	43	26.07	38
Kentucky	1,177.60	9	47.58	8
Louisiana	751.19	41	30.76	33
Maine	1,383.55	6	51.95	6
Maryland	869.02	32	24.93	41
Massachusetts	892.44	31	23.04	47
Michigan	979.53	23	33.18	26
<b>MINNESOTA</b>	<b>1,487.24</b>	<b>5</b>	<b>45.35</b>	<b>10</b>
Mississippi	1,128.83	12	52.26	3
Missouri	973.50	24	34.70	22
Montana	737.33	44	30.82	32
Nebraska	985.46	22	34.30	23
Nevada	517.02	51	17.73	51
New Hampshire	808.43	35	24.08	43
New Jersey	770.63	38	20.10	48
New Mexico	1,121.38	13	49.14	7
New York	1,698.71	2	47.47	9
North Carolina	921.88	27	34.17	24
North Dakota	1,046.98	17	40.42	16
Ohio	1,076.19	15	37.56	19
Oklahoma	914.55	29	36.88	20
Oregon	1,149.19	11	41.27	15
Pennsylvania	1,174.99	10	38.29	17
Rhode Island	1,560.55	4	51.98	4
South Carolina	1,065.72	16	43.35	11
South Dakota	795.85	36	30.02	34
Tennessee	1,115.42	14	41.90	14
Texas	685.62	47	24.49	42
Utah	687.86	46	29.13	35
Vermont	1,228.60	7	42.93	12
Virginia	641.30	48	20.08	49
Washington	1,021.67	19	32.34	27
West Virginia	1,185.19	8	51.96	5
Wisconsin	1,021.99	18	35.22	21
Wyoming	764.06	40	26.10	37
<b>U.S. Average</b>	<b>\$970.91</b>		<b>\$32.22</b>	
<b>Minnesota History</b>				
1996	1,002.60	5	42.27	6
1997	1,013.27	5	38.58	9
1998	1,087.74	4	39.80	8
1999	1,151.87	3	39.45	8
2000 (2001 not avail.)	1,213.69	5	40.60	8

## Health and Hospitals - State and Local FY2002

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$911.41	3	\$37.32	1
Alaska	410.20	33	13.37	35
Arizona	222.25	48	8.81	45
Arkansas	338.23	42	14.93	28
California	598.86	12	18.55	16
Colorado	453.33	23	13.76	32
Connecticut	550.18	15	13.08	37
Delaware	405.26	34	12.75	39
D.C.	975.16	2	23.85	7
Florida	448.78	25	15.75	24
Georgia	565.55	14	20.15	12
Hawaii	525.16	17	18.29	17
Idaho	450.83	24	18.71	15
Illinois	413.07	32	12.59	40
Indiana	467.13	20	17.06	20
Iowa	642.28	10	23.62	8
Kansas	453.87	22	16.02	23
Kentucky	353.42	40	14.28	31
Louisiana	808.96	4	33.12	4
Maine	386.08	36	14.50	30
Maryland	273.37	46	7.84	48
Massachusetts	494.27	18	12.76	38
Michigan	532.37	16	18.03	18
<b>MINNESOTA</b>	<b>391.06</b>	<b>35</b>	<b>11.93</b>	<b>43</b>
Mississippi	746.51	6	34.56	3
Missouri	429.14	28	15.29	26
Montana	415.48	31	17.37	19
Nebraska	351.10	41	12.22	42
Nevada	425.78	29	14.60	29
New Hampshire	144.08	50	4.29	51
New Jersey	319.10	43	8.32	47
New Mexico	447.66	26	19.62	13
New York	679.85	8	19.00	14
North Carolina	732.90	7	27.16	6
North Dakota	163.55	49	6.31	49
Ohio	478.01	19	16.68	21
Oklahoma	374.01	38	15.08	27
Oregon	623.19	11	22.38	9
Pennsylvania	417.95	30	13.62	34
Rhode Island	279.78	45	9.32	44
South Carolina	765.91	5	31.15	5
South Dakota	224.61	47	8.47	46
Tennessee	569.99	13	21.41	10
Texas	464.84	21	16.61	22
Utah	370.19	39	15.68	25
Vermont	142.08	51	4.97	50
Virginia	436.88	27	13.68	33
Washington	661.45	9	20.94	11
West Virginia	286.01	44	12.54	41
Wisconsin	382.64	37	13.19	36
Wyoming	1,034.70	1	35.34	2
<b>U.S. Average</b>	<b>\$508.31</b>		<b>\$16.87</b>	
	<b>Minnesota History</b>			
1996	483.72	10	20.39	13
1997*	404.40	24	15.40	27
1998	377.65	28	13.82	31
1999	361.23	30	12.37	37
2000 (2001 not avail.)	371.24	41	12.42	43

\*The Univ. of MN Hospital became private and is not counted as public spending after 1996.

## Highways - State and Local FY2002

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$372.48	32	\$15.25	25
Alaska	1,428.37	1	46.57	1
Arizona	351.68	38	13.93	30
Arkansas	482.95	18	21.32	9
California	327.60	47	10.15	47
Colorado	630.03	5	19.13	15
Connecticut	353.93	37	8.41	50
Delaware	576.29	12	18.13	20
D.C.	121.68	51	2.98	51
Florida	402.62	29	14.13	27
Georgia	343.97	41	12.26	38
Hawaii	337.48	45	11.76	42
Idaho	460.45	21	19.11	16
Illinois	450.97	22	13.74	31
Indiana	329.88	46	12.05	40
Iowa	600.09	7	22.07	8
Kansas	563.35	13	19.89	13
Kentucky	477.16	19	19.28	14
Louisiana	341.95	42	14.00	28
Maine	476.96	20	17.91	21
Maryland	340.34	43	9.76	48
Massachusetts	507.18	17	13.09	34
Michigan	320.50	48	10.86	44
<b>MINNESOTA</b>	<b>533.44</b>	<b>16</b>	<b>16.27</b>	<b>23</b>
Mississippi	431.21	26	19.96	12
Missouri	436.08	25	15.54	24
Montana	596.15	8	24.92	7
Nebraska	534.62	15	18.61	18
Nevada	586.52	10	20.11	11
New Hampshire	395.85	30	11.79	41
New Jersey	345.58	40	9.01	49
New Mexico	617.38	6	27.06	5
New York	369.90	33	10.34	45
North Carolina	363.21	35	13.46	32
North Dakota	726.45	4	28.05	4
Ohio	358.66	36	12.52	35
Oklahoma	442.31	23	17.84	22
Oregon	339.96	44	12.21	39
Pennsylvania	429.08	27	13.98	29
Rhode Island	310.17	49	10.33	46
South Carolina	363.22	34	14.77	26
South Dakota	763.43	3	28.80	3
Tennessee	306.24	50	11.50	43
Texas	346.28	39	12.37	37
Utah	438.63	24	18.57	19
Vermont	588.00	9	20.55	10
Virginia	425.59	28	13.33	33
Washington	391.65	31	12.40	36
West Virginia	576.49	11	25.27	6
Wisconsin	548.92	14	18.92	17
Wyoming	956.13	2	32.66	2
<b>U.S. Average</b>	<b>\$400.96</b>		<b>\$13.31</b>	
	<b>Minnesota History</b>			
1996	418.37	13	17.64	18
1997	439.57	13	16.74	19
1998	412.44	12	15.09	17
1999	465.35	13	15.94	20
2000 (2001 not avail.)	485.52	16	16.24	23

**Police - State and Local  
FY2002**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$158.62	41	\$6.49	30
Alaska	412.28	2	13.44	2
Arizona	231.38	14	9.17	7
Arkansas	149.01	45	6.58	28
California	289.90	5	8.98	8
Colorado	238.17	11	7.23	22
Connecticut	225.72	15	5.36	43
Delaware	236.69	12	7.45	18
D.C.	676.08	1	16.54	1
Florida	263.18	7	9.24	6
Georgia	182.05	28	6.49	31
Hawaii	205.19	21	7.15	24
Idaho	179.30	33	7.44	19
Illinois	256.32	8	7.81	15
Indiana	145.42	46	5.31	45
Iowa	156.13	42	5.74	39
Kansas	176.15	34	6.22	35
Kentucky	132.69	49	5.36	44
Louisiana	198.71	23	8.14	10
Maine	139.58	47	5.24	46
Maryland	244.94	9	7.03	25
Massachusetts	224.46	16	5.79	38
Michigan	196.75	25	6.66	27
<b>MINNESOTA</b>	<b>202.71</b>	<b>22</b>	<b>6.18</b>	<b>36</b>
Mississippi	160.83	40	7.45	17
Missouri	179.52	32	6.40	33
Montana	186.96	27	7.82	14
Nebraska	154.82	43	5.39	42
Nevada	299.98	4	10.29	3
New Hampshire	166.38	38	4.95	49
New Jersey	282.14	6	7.36	21
New Mexico	221.24	18	9.70	5
New York	351.17	3	9.81	4
North Carolina	181.08	29	6.71	26
North Dakota	121.56	50	4.69	50
Ohio	211.55	20	7.38	20
Oklahoma	163.00	39	6.57	29
Oregon	219.31	19	7.87	13
Pennsylvania	198.53	24	6.47	32
Rhode Island	223.63	17	7.45	16
South Carolina	175.97	35	7.16	23
South Dakota	138.74	48	5.23	47
Tennessee	168.66	37	6.34	34
Texas	171.49	36	6.13	37
Utah	190.01	26	8.05	12
Vermont	149.29	44	5.22	48
Virginia	179.66	31	5.63	41
Washington	179.91	30	5.70	40
West Virginia	103.55	51	4.54	51
Wisconsin	233.75	13	8.06	11
Wyoming	243.16	10	8.31	9
<b>U.S. Average</b>	<b>\$223.95</b>		<b>\$7.43</b>	
	<b>Minnesota History</b>			
1996	140.02	27	5.90	38
1997	151.06	26	5.75	40
1998	167.47	23	6.13	35
1999	171.84	25	5.89	37
2000 (2001 not avail.)	177.63	25	5.94	38

**Fire - State and Local  
FY2002**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$62.19	38	\$2.55	33
Alaska	133.26	3	4.34	4
Arizona	89.14	18	3.53	10
Arkansas	54.64	44	2.41	39
California	119.14	7	3.69	7
Colorado	94.20	15	2.86	22
Connecticut	113.10	8	2.69	27
Delaware	29.52	51	0.93	51
D.C.	239.74	1	5.86	2
Florida	111.20	9	3.90	5
Georgia	74.39	28	2.65	30
Hawaii	83.44	23	2.91	21
Idaho	60.99	39	2.53	35
Illinois	107.92	11	3.29	15
Indiana	81.63	25	2.98	19
Iowa	54.82	43	2.02	43
Kansas	69.67	31	2.46	37
Kentucky	65.01	36	2.63	31
Louisiana	80.27	26	3.29	16
Maine	65.19	35	2.45	38
Maryland	95.93	14	2.75	25
Massachusetts	132.09	4	3.41	13
Michigan	67.82	34	2.30	41
<b>MINNESOTA</b>	<b>52.81</b>	<b>45</b>	<b>1.61</b>	<b>47</b>
Mississippi	60.28	40	2.79	23
Missouri	84.00	22	2.99	18
Montana	46.33	47	1.94	45
Nebraska	73.13	30	2.55	34
Nevada	131.56	5	4.51	3
New Hampshire	93.31	16	2.78	24
New Jersey	81.68	24	2.13	42
New Mexico	78.98	27	3.46	11
New York	128.17	6	3.58	9
North Carolina	68.99	32	2.56	32
North Dakota	41.45	48	1.60	48
Ohio	105.37	13	3.68	8
Oklahoma	84.54	21	3.41	14
Oregon	106.92	12	3.84	6
Pennsylvania	39.12	49	1.27	50
Rhode Island	177.37	2	5.91	1
South Carolina	56.50	42	2.30	40
South Dakota	47.92	46	1.81	46
Tennessee	73.14	29	2.75	26
Texas	68.84	33	2.46	36
Utah	63.39	37	2.68	28
Vermont	57.33	41	2.00	44
Virginia	85.46	19	2.68	29
Washington	109.33	10	3.46	12
West Virginia	36.50	50	1.60	49
Wisconsin	90.09	17	3.11	17
Wyoming	85.15	20	2.91	20
<b>U.S. Average</b>	<b>\$90.21</b>		<b>\$2.99</b>	
	<b>Minnesota History</b>			
1996	44.10	36	1.86	47
1997	48.01	39	1.83	46
1998	51.85	37	1.90	45
1999	50.43	41	1.73	46
2000 (2001 not avail.)	52.09	41	1.74	45

**Corrections - State and Local  
FY2002**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$102.75	49	\$4.21	47
Alaska	273.44	3	8.92	2
Arizona	206.22	13	8.17	5
Arkansas	136.53	37	6.03	22
California	257.46	4	7.98	6
Colorado	190.12	19	5.77	26
Connecticut	184.42	22	4.38	45
Delaware	304.22	2	9.57	1
D.C.	305.48	1	7.47	9
Florida	201.59	15	7.08	15
Georgia	206.57	12	7.36	11
Hawaii	126.74	42	4.42	44
Idaho	170.65	25	7.08	14
Illinois	149.33	29	4.55	40
Indiana	136.56	36	4.99	34
Iowa	112.30	47	4.13	48
Kansas	133.21	39	4.70	38
Kentucky	146.57	32	5.92	25
Louisiana	171.92	24	7.04	16
Maine	112.45	46	4.22	46
Maryland	230.56	8	6.61	19
Massachusetts	175.10	23	4.52	41
Michigan	209.99	11	7.11	13
<b>MINNESOTA</b>	<b>129.09</b>	<b>41</b>	<b>3.94</b>	<b>49</b>
Mississippi	112.54	45	5.21	31
Missouri	143.85	33	5.13	33
Montana	133.97	38	5.60	28
Nebraska	149.04	30	5.19	32
Nevada	232.11	7	7.96	7
New Hampshire	90.14	51	2.68	51
New Jersey	187.38	21	4.89	37
New Mexico	200.55	16	8.79	3
New York	243.68	5	6.81	18
North Carolina	141.06	34	5.23	30
North Dakota	94.41	50	3.64	50
Ohio	159.04	28	5.55	29
Oklahoma	160.59	27	6.48	21
Oregon	235.22	6	8.45	4
Pennsylvania	198.81	17	6.48	20
Rhode Island	147.50	31	4.91	35
South Carolina	138.95	35	5.65	27
South Dakota	122.79	43	4.63	39
Tennessee	119.09	44	4.47	43
Texas	202.46	14	7.23	12
Utah	161.90	26	6.86	17
Vermont	129.15	40	4.51	42
Virginia	190.51	18	5.97	24
Washington	188.88	20	5.98	23
West Virginia	111.66	48	4.89	36
Wisconsin	216.16	10	7.45	10
Wyoming	220.11	9	7.52	8
<b>U.S. Average</b>	<b>\$189.89</b>		<b>\$6.30</b>	
	<b>Minnesota History</b>			
1996	97.52	33	4.11	38
1997	103.51	36	3.94	43
1998	110.84	35	4.06	44
1999	114.92	37	3.94	47
2000 (2001 not avail.)	120.16	40	4.02	47

## Interest on General Debt - State and Local FY2002

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$182.95	42	\$7.49	38
Alaska	666.57	1	21.73	1
Arizona	200.45	38	7.94	34
Arkansas	153.83	47	6.79	43
California	248.09	25	7.69	36
Colorado	279.60	16	8.49	27
Connecticut	413.14	6	9.82	13
Delaware	404.86	7	12.73	5
D.C.	414.54	5	10.14	11
Florida	250.20	24	8.78	24
Georgia	132.46	50	4.72	50
Hawaii	461.84	3	16.09	2
Idaho	156.19	46	6.48	45
Illinois	311.97	12	9.51	17
Indiana	191.04	39	6.98	42
Iowa	128.16	51	4.71	51
Kansas	233.45	32	8.24	29
Kentucky	364.20	8	14.72	3
Louisiana	236.00	30	9.66	14
Maine	254.00	21	9.54	16
Maryland	251.04	23	7.20	41
Massachusetts	503.94	2	13.01	4
Michigan	237.19	27	8.03	31
<b>MINNESOTA</b>	<b>289.49</b>	<b>14</b>	<b>8.83</b>	<b>23</b>
Mississippi	173.38	43	8.03	33
Missouri	183.05	41	6.52	44
Montana	230.92	33	9.65	15
Nebraska	148.36	49	5.16	49
Nevada	312.08	11	10.70	9
New Hampshire	318.35	10	9.48	18
New Jersey	277.19	17	7.23	40
New Mexico	204.01	37	8.94	22
New York	435.29	4	12.16	6
North Carolina	161.65	44	5.99	47
North Dakota	236.95	28	9.15	21
Ohio	236.18	29	8.24	28
Oklahoma	149.72	48	6.04	46
Oregon	209.27	36	7.51	37
Pennsylvania	328.14	9	10.69	10
Rhode Island	303.73	13	10.12	12
South Carolina	282.46	15	11.49	7
South Dakota	227.38	35	8.58	26
Tennessee	159.20	45	5.98	48
Texas	229.99	34	8.22	30
Utah	183.19	40	7.76	35
Vermont	265.65	19	9.28	19
Virginia	234.02	31	7.33	39
Washington	253.60	22	8.03	32
West Virginia	246.99	26	10.83	8
Wisconsin	267.83	18	9.23	20
Wyoming	255.64	20	8.73	25
<b>U.S. Average</b>	<b>\$261.50</b>		<b>\$8.68</b>	
	<b>Minnesota History</b>			
1996	261.54	16	11.03	16
1997	283.07	14	10.78	17
1998	286.77	14	10.49	18
1999	307.67	13	10.54	15
2000 (2001 not avail.)	275.60	13	9.22	23

<b>Comparison of Minnesota and U. S. Average, FY2002</b>		
<b>State &amp; Local Expenditures per \$1,000 of Personal Income</b>		
	<b>Minnesota per \$1,000 of Income</b>	<b>U. S. Average per \$1,000 of Income</b>
Total Education	\$68.37	\$68.52
Elementary and Secondary	47.15	47.37
Higher Education	17.88	18.07
Libraries	1.03	0.95
Public Welfare	45.35	32.22
Health and Hospitals	11.93	16.87
Highways	16.27	13.31
Police	6.18	7.43
Fire	1.61	2.99
Corrections	3.94	6.30
Sewer	3.72	3.59
Housing and Development	4.63	3.64
Natural Resources/Parks	8.00	6.00
Financial Administration	3.65	3.76
Judicial/Legal	3.17	3.60
Public Buildings	1.53	1.26
Interest on the General Debt	8.83	8.68
Air Transportation	3.27	1.87
Other Expenditures	20.52	18.45
<b>Total</b>	<b>\$211.99</b>	<b>\$199.44</b>
	<b>Minnesota Rank</b>	<b>MN as Percent of U. S. Avg.</b>
Total Education	29	99.8%
Elementary and Secondary	27	99.5%
Higher Education	35	99.0%
Libraries	18	107.8%
Public Welfare	10	140.8%
Health and Hospitals	43	70.7%
Highways	23	122.2%
Police	36	83.2%
Fire	47	53.8%
Corrections	49	62.5%
Sewer	18	103.7%
Housing and Development	10	127.1%
Natural Resources/Parks	8	133.3%
Financial Administration	28	97.1%
Judicial/Legal	23	88.0%
Public Buildings	21	121.7%
Interest on the General Debt	23	101.7%
Air Transportation	6	175.3%
Other Expenditures	11	111.2%
<b>Minnesota Total</b>	<b>22</b>	<b>106.3%</b>

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## MISSION STATEMENT

The Minnesota Taxpayers Association exists to educate and inform Minnesotans about sound fiscal policy; to provide state and local policy makers with objective, non-partisan research about the impacts of tax and spending policies; and to advocate for the adoption of rational public fiscal policy.

## MEMBERSHIP

You can automatically receive publications like this and newsletters and support the work of this association by joining the Minnesota Taxpayers Association.

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To join please complete and return the form below to: Minnesota Taxpayers Association, 85 E. 7th Place, Suite 250, Saint Paul, MN 55101. A member of our staff will contact you. Please call (651)224-7477 or (800)322-8297 if you have any questions.

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