

ECONOMIC FREEDOM IN AMERICA'S 50 STATES

A 1999 ANALYSIS

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APPENDIX

Table A.1 lists the fifty states and the values for each of the 47 indexes we created. The five indexes we deem most appropriate and useful are listed in the first few columns along with the average of all indexes. Index 45 is the principle components index that we selected as the most appropriate measure of economic freedom. Some 145 different database indicators of economic freedom were constructed. These provide the ingredients for the indexes reported in Table A.1. We report the full data set in Table A.2.

A caveat is in order regards these data. The ascending/descending sequence of the numbers can be confusing. *Low* values of the indexes and rankings imply *high* levels of freedom. And, of course, high values imply low freedom. So, Idaho with a lot of freedom is 1, and New York with little, is 50.

Table A.1 The Various Indexes of Freedom

	Avg. of All Indexes	Avg. of 5 Main Indexes	Other Indexes																														
			7	14	22	24	45	1	2	3	4	5	6	8	9	10	11	12	13	15	16	17	18	19	20	21	23	25	26	27	28	29	30
AL	4.38	4.42	4.25	4.36	4.41	4.35	4.73	3.81	4.71	4.06	3.67	4.19	4.97	4.71	4.19	4.59	4.89	4.38	4.78	3.92	3.86	4.76	4.16	3.80	4.27	5.05	4.82	4.69	4.99	4.51	4.91	4.49	4.12
AK	5.52	5.56	5.21	5.79	5.46	5.33	6.01	4.96	5.61	5.20	4.91	5.85	5.79	5.54	5.07	5.44	6.13	4.68	5.60	4.82	4.81	5.51	5.00	4.66	5.68	5.91	5.73	5.60	6.29	4.89	5.82	6.00	5.14
AZ	4.76	5.23	5.28	5.26	5.21	5.23	5.19	4.34	4.79	4.64	4.58	4.76	5.18	5.21	5.31	5.27	5.15	5.32	5.17	5.33	4.26	4.77	4.61	4.54	4.73	5.14	5.15	5.22	5.11	5.26	5.10	5.20	5.24
AR	4.73	4.75	4.67	4.64	4.67	4.92	4.83	4.36	5.60	4.48	4.07	4.49	5.58	4.96	4.92	5.85	4.60	6.03	4.36	4.29	4.37	5.61	4.50	4.10	4.51	5.59	4.96	5.86	4.61	6.03	4.37	4.64	4.30
CA	6.31	6.48	6.56	6.59	6.49	6.38	6.39	6.43	5.83	6.25	6.43	6.33	5.91	6.29	6.45	5.89	6.44	5.82	6.55	6.83	6.48	5.85	6.30	6.49	6.36	5.88	6.23	5.85	6.40	5.76	6.49	6.53	6.74
CO	4.55	4.74	4.78	4.76	4.72	4.69	4.77	4.36	4.13	4.36	4.40	4.49	4.75	4.80	4.76	4.69	4.82	4.70	4.87	4.80	4.45	4.19	4.48	4.55	4.59	4.72	4.75	4.65	4.78	4.65	4.81	4.70	4.72
CT	6.48	6.81	6.97	7.19	6.60	6.63	6.66	6.83	6.26	6.88	7.32	7.21	6.09	6.38	7.00	6.57	6.44	6.43	6.25	7.29	6.65	6.16	6.69	7.08	7.05	5.90	6.10	6.34	6.20	6.12	5.94	6.88	6.83
DE	4.63	4.56	4.53	4.67	4.50	4.54	4.56	4.88	5.20	5.06	5.09	5.06	4.49	4.43	4.57	4.65	4.46	4.54	4.28	4.51	4.74	5.13	4.92	4.92	4.94	4.47	4.41	4.63	4.44	4.51	4.26	4.65	4.47
FL	4.84	5.25	5.29	5.70	5.00	4.83	5.45	4.78	4.43	4.77	4.88	5.33	4.69	5.00	5.12	4.65	5.48	4.12	5.23	5.44	4.71	4.39	4.69	4.77	5.26	4.54	4.78	4.47	5.30	3.88	4.99	5.46	5.08
GA	4.30	4.67	4.76	4.80	4.54	4.51	4.76	4.00	4.06	3.95	3.85	4.16	4.60	4.69	4.72	4.58	4.77	4.51	4.77	4.82	4.02	4.07	3.95	3.86	4.17	4.49	4.53	4.44	4.63	4.33	4.59	4.62	4.55
HI	5.59	5.97	5.81	6.11	5.95	5.89	6.08	5.01	5.40	5.15	5.05	5.66	5.83	5.80	5.75	5.78	6.08	5.41	5.81	5.72	5.04	5.43	5.23	5.14	5.72	5.90	5.91	5.87	6.17	5.53	5.93	6.23	5.90
ID	4.20	4.23	4.34	3.79	4.51	4.57	3.92	4.06	4.04	4.33	4.37	3.73	4.39	4.44	4.40	4.32	4.01	4.94	4.53	4.46	4.02	4.03	4.32	4.36	3.72	4.47	4.57	4.42	4.11	5.08	4.67	3.93	4.67
IL	5.45	5.92	5.93	6.38	5.69	5.63	5.95	5.58	5.06	5.47	5.72	6.11	5.21	5.45	5.88	5.51	5.78	5.05	5.42	6.12	5.56	5.05	5.45	5.68	6.08	5.09	5.27	5.36	5.63	4.85	5.21	6.18	5.82
IN	5.12	4.98	5.05	4.84	4.89	5.09	5.02	5.08	5.56	4.93	4.70	4.76	5.73	5.29	5.26	5.91	4.88	6.25	4.88	4.82	5.14	5.57	4.96	4.74	4.79	5.65	5.17	5.81	4.78	6.11	4.75	4.71	4.62
IA	5.34	5.22	5.35	5.00	5.34	5.31	5.11	5.33	4.98	5.45	5.58	5.07	5.28	5.43	5.32	5.10	5.25	5.45	5.65	5.47	5.36	5.01	5.51	5.66	5.12	5.27	5.42	5.09	5.24	5.43	5.63	4.99	5.45
KS	4.78	4.80	4.75	4.47	5.03	5.06	4.71	4.48	4.64	4.64	4.55	4.40	5.13	5.01	4.77	4.95	4.81	5.24	5.05	4.65	4.53	4.69	4.73	4.66	4.48	5.27	5.23	5.14	4.99	5.48	5.29	4.71	5.01
KY	5.07	5.31	5.27	5.40	5.23	5.24	5.38	4.78	5.08	4.84	4.72	5.07	5.34	5.27	5.28	5.38	5.34	5.24	5.20	5.22	4.82	5.10	4.90	4.79	5.12	5.31	5.24	5.35	5.32	5.21	5.16	5.37	5.16
LA	5.19	5.18	4.97	5.30	5.11	5.06	5.48	5.03	5.59	4.98	4.69	5.31	5.46	5.21	4.92	5.28	5.52	4.85	5.17	4.68	5.14	5.66	5.12	4.86	5.43	5.53	5.32	5.37	5.61	4.97	5.29	5.42	4.86
ME	6.39	6.14	6.22	6.25	5.98	6.04	6.22	6.50	6.80	6.46	6.39	6.39	6.31	6.21	6.28	6.43	6.14	6.45	6.06	6.17	6.40	6.72	6.30	6.18	6.25	6.19	6.03	6.29	5.99	6.25	5.86	6.05	5.88
MD	5.72	5.90	6.03	6.14	5.75	5.84	5.77	5.97	5.82	5.82	5.97	5.98	5.53	5.61	6.12	6.00	5.52	6.00	5.36	6.20	5.98	5.83	5.83	5.98	5.99	5.39	5.41	5.83	5.34	5.77	5.12	5.90	5.85
MA	6.41	6.77	7.07	7.21	6.41	6.48	6.71	6.57	6.48	6.42	6.58	6.68	6.26	6.49	7.13	6.78	6.45	6.74	6.30	7.37	6.40	6.35	6.16	6.26	6.47	5.93	6.00	6.37	6.04	6.20	5.75	6.66	6.55
MI	5.28	5.13	5.13	5.29	5.01	4.90	5.32	5.39	5.33	5.41	5.41	5.50	5.10	5.17	5.03	4.92	5.43	6.67	5.34	5.10	5.31	5.28	5.30	5.28	5.41	5.04	5.08	4.84	5.35	4.56	5.24	5.19	4.95
MN	6.32	6.45	6.64	6.46	6.43	6.35	6.38	6.20	5.74	6.33	6.53	6.23	6.19	6.51	6.55	6.07	6.51	6.22	6.81	6.88	6.08	5.67	6.19	6.36	6.11	6.08	6.36	5.94	6.38	6.05	6.63	6.28	6.62
MS	4.50	4.50	4.35	4.44	4.52	4.50	4.70	4.25	4.84	4.40	4.13	4.46	4.89	4.67	4.33	4.66	4.79	4.51	4.68	4.11	4.24	4.84	4.39	4.12	4.45	4.98	4.80	4.76	4.90	4.65	4.83	4.58	4.32
MO	4.67	4.70	4.53	4.88	4.69	4.63	4.76	5.00	4.26	4.72	4.93	5.16	4.36	4.40	4.47	4.41	4.70	4.01	4.40	4.52	5.08	4.30	4.80	5.03	5.22	4.44	4.52	4.51	4.80	4.14	4.53	5.01	4.71
MT	5.27	5.19	4.99	4.87	5.49	5.37	5.20	4.78	5.18	5.22	5.08	5.02	5.37	5.36	4.87	4.88	5.49	4.88	5.69	4.86	4.84	5.26	5.38	5.28	5.15	5.62	5.74	5.19	5.80	5.30	6.11	5.29	5.49
NE	5.34	5.07	5.34	4.60	5.16	5.23	5.03	4.97	5.72	5.24	4.94	4.37	5.91	5.79	5.41	5.60	5.24	6.39	5.92	5.29	4.94	5.71	5.22	4.90	4.34	5.82	5.65	5.49	5.13	6.24	5.76	4.45	5.06
NV	4.89	5.26	5.26	5.49	5.24	5.31	4.99	5.18	4.81	5.08	5.38	5.40	4.50	4.69	5.33	5.04	4.70	4.91	4.45	5.52	5.26	4.87	5.21	5.54	5.51	4.49	4.68	5.03	4.69	4.89	4.44	5.48	5.49
NH	4.41	4.77	4.82	5.05	4.72	4.73	4.55	4.71	4.01	4.74	5.18	5.08	3.94	4.24	4.83	4.39	4.33	4.22	4.14	5.13	4.62	3.98	4.66	5.08	5.02	3.89	4.16	4.32	4.26	4.13	4.05	4.96	5.00
NJ	6.40	6.71	6.77	7.22	6.43	6.27	6.84	6.59	5.87	6.48	6.77	7.07	5.95	6.34	6.60	6.02	6.83	5.47	6.55	7.00	6.55	5.85	6.43	6.71	7.03	5.78	6.09	5.81	6.62	5.19	6.28	6.94	6.58
NM	5.25	5.14	5.05	5.16	5.15	5.00	5.33	5.02	5.51	5.16	4.92	5.13	5.17	5.24	4.90	4.80	5.54	4.55	5.53	4.97	5.55	5.24	5.02	5.20	5.22	5.31	4.86	5.60	4.63	5.62	5.25	5.09	
NY	7.20	7.46	7.36	7.99	7.16	6.92	7.90	6.82	6.95	6.72	6.54	7.47	7.09	7.29	7.11	6.82	8.03	5.98	7.60	7.31	6.82	6.93	6.69	6.50	7.44	6.99	7.14	6.69	7.91	5.81	7.43	7.82	7.07
NC	5.01	5.04	5.01	4.83	5.12	5.32	4.91	4.80	5.64	4.93	4.70	4.73	5.50	5.14	5.21	5.75	4.75	6.07	4.74	4.85	4.90	5.72	5.10	4.91	4.87	5.55	5.22	5.81	4.81	6.16	4.83	4.92	4.99
ND	4.96	4.63	4.48	4.49	4.63	4.57	5.00	4.52	5.21	4.89	4.60	4.84	5.47	5.11	4.43	4.97	5.24	4.84	5.21	4.07	4.44	5.17	4.83	4.52	4.79	5.55	5.22	5.06	5.33	4.97	5.33	4.61	4.25
OH	5.36	5.57	5.35	5.60	5.75	5.62	5.54	5.13	4.87	5.20	5.25	5.50	5.09	5.27	5.22	4.95	5.62	4.60	5.49	5.40	5.30	5.00	5.46	5.57	5.71	5.29	5.57	5.20	5.87	4.93	5.82	5.93	5.90
OK	5.16	4.88	4.80	4.52	5.06	5.11	4.93	4.81	5.65	4.94	4.56	4.52	5.56	5.27	4.85	5.29	5.06	5.57	5.26	4.55	5.03	5.81	5.26	4.96	4.79	5.69	5.46	5.45	5.22	5.78	5.47	4.73	4.88
OR	6.33	6.30	6.38	6.18	6.42	6.33	6.20	6.23	5.48	6.19	6.40	6.08	6.08	6.34	6.29	5.89	6.35	6.03	6.65	6.55	6.31	5.54	6.30	6.54	6.17	6.10	6.37	5.91	6.37	6.07	6.68	6.22	6.61
PA	6.22	6.35	6.31	6.58	6.14	6.20	6.53	6.00	6.76	6.06	5.84	6.38	6.52	6.30	6.37	6.69	6.40	6.43	6.05	6.15	6.03	6.79	6.12	5.92	6.43	6.43	6.18	6.58	6.29	6.29	5.91	6.44	5.94
RI	6.72	6.84	6.64	7.20	6.70	6.68	7.00	6.52	7.19	6.67	6.54	7.21	6.58	6.48	6.62	6.67	6.86	6.18	6.29	6.52	6.43	7.15	6.58	6.43	7.14	6.62	6.53	6.81	6.89	6.23	6.34		

WI	6.20	6.08	6.32	5.93	6.01	6.17	5.98	6.12	6.66	6.30	6.18	5.82	6.52	6.38	6.48	6.70	5.90	7.22	6.17	6.34	5.95	6.55	6.08	5.90	5.64	6.37	6.14	6.50	5.71	6.96	5.91	5.67	5.94
WY	4.68	4.49	4.56	4.21	4.53	4.76	4.41	4.47	5.34	4.48	4.15	4.06	5.22	4.81	4.78	5.41	4.28	5.91	4.41	4.37	4.54	5.38	4.56	4.25	4.13	5.21	4.79	5.39	4.27	5.89	4.39	4.19	4.34

Table A.2 Indicators of Economic Freedom

The complete set of indicators with details describing how the various indexes were constructed. For brevity in presentation, we sometimes, but not always report the rank of a state for a particular variable.

Table A.2.1 The Fiscal Sector Indicators

	AL	AK	AZ	AR	CA	CO	CT	DE	FL	GA	HI	ID	IL
Tax Freedom Day, 1995	24-apr	25-apr	04-may	26-apr	02-may	02-may	15-may	29-apr	03-may	02-may	04-may	01-may	06-may
Rank	48	44	13	43	20	20	1	37	20	20	13	30	8
St. & Local Tax Rev per cap. 1992	1,436	3,841	2,022	1,514	2,335	2,021	3059	2,348	1,922	1,832	2,924	1,778	2,202
Rank	49	1	24	47	10	25	3	8	30	32	5	36	16
per cap. St. & Local Govt Tax Rev 1994	1596	3253	2139	1680	2409	2244	3447	2492	2185	2117	3203	1955	2478
Rank	50	3	30	48	17	25	2	14	28	32	5	37	16
St. & Local Taxes as a Percent of Personal Income 1994	9.30	14.30	12.20	10.40	10.80	10.50	11.80	10.50	10.50	11.00	13.70	11.50	10.80
Rank	50	2	11	43	34	40	16	40	40	31	3	20	34
Ind. Income Tax per cap. 1992	312	0	324	354	552	465	569	761	0	456	782	502	394
Rank	38	45	37	34	11	22	10	5	45	23	4	18	29
per cap. St. & Local Govt Property Tax Rev 1994	195	1074	657	254	658	725	1339	371	788	625	533	511	955
Rank	50	5	30	49	29	23	3	43	19	32	34	37	11
Avg St. & Local Tax per Acre of Ag Real Est. 1994	1.32	0.00	6.02	2.86	14.21	3.13	28.69	2.17	13.68	5.40	24.59	3.58	16.55
Rank	46	50	25	35	13	34	3	41	14	26	6	31	12
Property Taxes per cap. 1992	174	1,071	674	261	668	673	1,197	331	738	542	480	446	848
Rank	50	5	23	47	25	24	3	43	16	32	35	38	12
Property Taxes per \$1000 Personal Income 1992	11.4	52.3	41.5	18	32.5	35.7	45.9	16.1	39.5	31.7	23.1	29.9	41.2
Rank	50	5	15	46	29	25	13	47	21	32	39	34	18
Tax Burden on High Income Family 1994	6,157	2,291	7788	7761	8496	7,503	9,996	6781	4,686	8,378	8471	8,448	7,755
Rank	41	50	23	26	15	32	5	36	47	18	16	17	27
Highest Personal Income Tax Rate (%) 1994	3	0	7	7	11	5	5	8	0	6	10	8	3
Rank	38	42	15	15	1	33	33	9	42	23	3	9	38
Lowest Personal Income Tax Rate (%) 1995	2		3	1	1	5	3	0		1	2	2	3
Rank	21	41	11	33	33	4	11	41	41	33	21	21	11
Highest Personal Income Tax Rate (%) 1995	5	1	9	1	9.3	5	10.75	8.7	5.5	6	4.4	8	7.3
Rank	31	43	6	43	5	31	1	10	28	22	36	11	16
Lowest Corporate Income Tax Rate (%) 1996	5	1	9	1	9.3	5	10.75	8.7	5.5	6	4.4	8	7.3
Rank	32	44	6	44	5	32	1	11	29	23	37	12	17
Highest Corporate Income Tax Rate (%) 1996	5	9.4	9	6.5	9.3	5	10.75	8.7	5.5	6	6.4	8	7.3
Rank	39	7	9	31	8	39	2	15	38	34	32	18	26

per cap. St. & Local Govt Sales Tax Revenue 1994	495	162	739	592	662	620	668	0	741	621	1136	475	488
Rank	29	46	7	19	11	14	9	47	6	13	2	32	30
St. per cap. General Sales & Gross Receipts Tax Revenue, 1996	647.05	163.65	824.93	774.05	756.27	533.78	1203.44	349.7	1057.01	652.55	1601.93	767.94	716.57
Rank	38	50	14	20	22	45	4	47	5	36	1	21	29
St. per cap. Insurance Premium Tax, 1996	37.32	46.28	29.77	24.34	39.27	29.61	49.89	70.49	33.43	27.95	72.7	43.79	12.16
Rank	21	8	38	42	16	39	6	2	27	40	1	9	50
General Sales & Gross Receipts Tax (%) 1996	4	0	5	4.5	6	3	6	0	6	4	4	5	6.25
Rank	36	46	18	33	8	45	8	46	8	36	36	18	6
St. per cap. Public Util. Tax, 1996	94.23	4.96	18.72	0	1.29	1.83	58.76	34.56	37.66	0	87.92	2.53	71.67
Rank	3	26	19	40	35	33	9	17	16	40	5	31	6
per cap. St. Govt Motor Fuels Sales Tax 1996	108.17	62.17	112.43	131.44	85.39	116.44	152.15	130.18	92.92	74.48	65.33	133.93	100.52
Rank	29	48	26	8	43	22	3	11	39	45	46	6	36
Sales Tax Rates on Gas 1998	18.00	8.00	18.00	18.70	18.00	22.00	36.00	23.00	12.80	7.50	16.00	26.00	19.30
Rank	33	48	33	30	33	16	1	12	45	50	42	4	27
Gas Tax (Cents per Gallon) 1996	16	8	18	18.5	18	22	35	23	4	7.5	16	22	19
Rank	36	47	27	26	27	9	1	9	50	49	36	9	23
Diesel Tax (Cents per Gallon) 1996	17	8	18	18.5	18	20.5	18	22	4	7.5	16	22	21.5
Rank	34	47	26	25	26	16	26	10	50	49	35	10	14
per cap. St. Govt Tobacco Tax Rev 1996	16.46	27.62	38.58	37.98	20.64	17.29	38.15	29.98	31.82	11.86	33.42	27.42	35.59
Rank	40	26	6	10	35	38	9	21	19	46	18	27	15
Tax per Pack of Cigarettes (Cents) 1998	16.50	100.00	58.00	31.50	37.00	20.00	50.00	24.00	33.90	12.00	80.00	28.00	58.00
Rank	42	1	11	28	20	36	15	31	26	45	3	30	11
Cigarette Sales Tax (Cents per Pack) 1996	16.5	29	58	31.5	37	20	50	24	33.9	12	60	28	44
Rank	42	27	5	25	18	36	8	31	23	45	4	28	10
Distilled Spirits Sales Tax (Dollars per Gallon) 1996	0	5.6	3	2.5	3.3	2.28	4.5	5.46	6.5	3.79	5.81	0	2
Rank	33	5	18	22	16	27	9	7	1	14	4	33	29
per cap. St. Alcoholic Beverage Sale Tax Rev 1996	26.95	19.74	10.08	10.47	8.44	6.48	12.34	16.87	37.65	16.60	31.93	4.37	4.92
Rank	5	13	30	29	36	41	24	15	1	16	2	46	43
per cap. St. Govt Motor Vehicle & Operators License Tax Rev 1996	43.94	49.30	67.76	44.83	51.09	37.59	70.77	45.47	61.11	32.92	51.41	5.31	64.01
Rank	40	25	10	37	24	44	8	33	14	45	22	50	12
Total St. per cap. License Taxes, 1996	98.67	130.59	88.18	86.18	95.27	67.08	101.31	736.72	97.2	57.27	71.85	80.84	80.37
Rank	23	11	35	36	29	44	20	1	25	47	42	39	40
St. per cap. Hunting License Tax, 1996	4.2	29.75	3.61	7.58	2.32	14.41	0.92	1.38	0.97	2.73	0	20.21	1.86
Rank	25	3	29	15	39	6	47	44	46	33	49	4	42
St. per cap. Motor Vehicle & Operators Tax 1996	43.85	49.59	67.65	45.09	51.13	37.73	71.01	45.61	61.03	32	51.57	5.05	63.99
Rank	39	25	10	37	23	44	8	33	14	45	22	50	12
St. per cap. Occupancy & Business Tax, 1996	200.42	71.84	56.31	54.8	51.52	45.13	44.63	40.08	37.35	30.78	29.47	29.11	25.73
Rank	1	2	3	4	5	6	7	8	9	10	11	12	13

St. per cap. Death & Gift Tax, 1996	7.46	3.31	12.18	46.68	19.27	8.39	75.29	30.41	28.23	9.14	15.22	5.05	15.79
Rank	39	50	25	2	16	37	1	8	10	34	21	46	20
St. per cap. Severance Taxes, 1996	18.43	1581.91	0	5.19	1.19	3.93	0	0	4.51	0	5.07	2.53	0
Rank	18	1	41	26	36	29	41	41	28	41	27	33	41
per cap. Local Expenditures as Percent of Total per cap. St. & Local Expenditures, 1994	50.88	34.49	62.29	45.15	65.04	64.3	43.43	37.51	64.18	58.83	23.94	49.55	57.96
Rank	30	49	6	38	1	3	41	47	5	12	50	33	15
per cap. Local Revenue as Percent of per cap. St. & Local Revenue, 1994	47.72	31.38	58.42	40.6	63.18	56.96	45.17	36.62	60.8	57.97	22.03	42.9	57.44
Rank	28	49	7	42	1	10	34	47	3	8	50	37	9
Difference Between per cap. St. & Local Rev & per cap. St. & Local Exp 1994	102	1304	269	636	172	182	-270	723	385	308	-328	681	282
Rank	41	1	30	7	39	38	49	4	16	24	50	6	27
per cap. St. & Local Govt. Debt Outstanding 1994	2668.00	12284.00	4623.00	2033.00	4493.00	4903.00	5494.00	6474.00	4333.00	2939.00	6049.00	1891.00	3956.00
Rank	42	1	15	49	18	12	8	3	19	36	5	50	21
St. & Local Total Expenditures as a Percent of Gsp, 1994	19.42	30.99	18.94	16.34	19.86	17.76	17.14	13.15	18.57	16.35	20.32	17.4	15.73
Rank	19	1	21	44	16	32	36	50	26	43	11	34	46
Stae & Local Total Revenue as a Percent of Gsp, 1994	34.44	24.46	23.69	23.4	23.3	22.83	22.57	22.33	22.15	22.02	21.71	21.63	21.41
Rank	1	2	3	4	5	6	7	8	9	10	11	12	13
Top Capital Gains Tax Rate	4	0	5.17	6	9.3	5	4.5	6.9	0	6	10	3.28	3
St. & Local General Sales Taxes per \$100 Personal Income	2.92	0.7	4.3	3.74	3.04	2.96	2.38	0	3.65	3.29	4.74	2.8	2.17
Unemployment Tax Rate Based on Employee Earnings of \$30000 of Taxable Wages	1.55	4.34	1.26	1.92	1.26	1.87	2.99	2.41	1.26	1.53	4.75	3.78	2.04
Health Insurance Tax Rate on Total Premiums or Gross Receipts	2.1	2.7	2	3	2.35	2.1	2	1.75	1.75	2.25	4.265	2.75	2
Elec. Util. Tax Levied on Gross Receipts	2.2	0	0	4.625	0.02	0	4	2	2.5	0	8.2	0.35	5
Workers' Comp Costs (Benefit Cost Rate)	1.66	1.7	1.08	0.89	2.05	1.51	1.61	1.38	2.22	1	2.83	1.62	1.04

	IN	IA	KS	KY	LA	ME	MD	MA	MI	MN	MS	MO
Tax Freedom Day, 1995	01-may	04-may	03-may	01-may	22-apr	05-may	04-may	05-may	02-may	11-may	28-apr	29-apr
Rank	30	13	20	30	50	9	13	9	20	3	42	37
St. & Local Tax Rev per cap. 1992	1,785	2,025	1,958	1,755	1,651	2,154	2336	2,552	2,173	2,473	1,323	1,665
Rank	35	23	28	39	43	19	9	6	18	7	50	41
per cap. St. & Local Govt Tax Rev 1994	2123	2296	2310	1931	1723	2359	2666	2841	2530	2733	1657	1864
Rank	31	22	21	39	47	18	9	6	11	7	49	41
St. & Local Taxes as a Percent of Personal Income 1994	10.90	12.40	11.50	11.30	10.10	12.70	11.10	11.20	12.20	12.70	11.30	9.60
Rank	32	10	20	23	45	8	29	27	11	8	23	48
Ind. Income Tax per cap. 1992	451	504	330	547	202	479	874	890	384	669	168	397
Rank	24	17	36	12	40	19	3	2	32	7	42	28
per cap. St. & Local Govt Property Tax Rev 1994	741	791	725	319	299	948	725	987	1040	799	390	436
Rank	22	18	23	45	47	12	23	10	8	17	42	40
Avg St. & Local Tax per Acre of Ag Real ESt. 1994	8.97	11.21	2.41	3.22	2.48	11.31	11.59	27.68	17.63	7.86	2.31	2.78
Rank	20	18	39	32	37	17	16	4	10	21	40	36
Property Taxes per cap. 1992	568	711	726	297	276	823	654	876	950	776	357	402
Rank	31	20	19	44	46	13	26	10	8	15	41	39
Property Taxes per \$1000 Personal Income 1992	33.4	41.3	40	19.2	18.5	47.2	29.8	38.1	51.3	41	27	22.6
Rank	27	17	20	44	45	10	35	23	6	19	37	40
Tax Burden on High Income Family 1994	7,416	7,723	7159	7632	6625	10,132	10,471	9513	8,793	8,822	6759	6,698
Rank	33	28	35	30	39	4	2	7	11	10	37	38
Highest Personal Income Tax Rate (%) 1994	3	6	8	6	4	9	6	6	4	9	5	6
Rank	38	23	9	23	36	5	23	23	36	5	33	23
Lowest Personal Income Tax Rate (%) 1995	3.4	0.4	4.4	2	2	2	2	5.95	4.4	6	3	1.5
Rank	10	38	7	21	21	21	21	3	7	1	11	31
Highest Personal Income Tax Rate (%) 1995	7.9	6	4	4	4	3.5	7	9.5	9.8	3	6.25	
Rank	12	22	37	37	37	40	17	4		3	41	21
Lowest Corporate Income Tax Rate (%) 1996	7.9	6	4	4	4	3.5	7	9.5	9.8	3	6.25	
Rank	13	23	38	38	38	41	18	4		3	42	22
Highest Corporate Income Tax Rate (%) 1996	7.9	12	4	8.25	8	8.93	7	9.5	9.8	5	6.25	
Rank	20	1	44	16	18	13	27	6		5	39	33
per cap. St. & Local Govt Sales Tax Revenue 1994	436	509	610	408	683	499	364	382	474	554	596	570
Rank	37	26	16	40	8	28	43	42	33	22	18	20
St. per cap. General Sales & Gross Receipts Tax Revenue, 1996	648.75	754.2	748.7	789.78	589.52	755.71	702.53	638.91	855.42	948.03	959.88	625.13
Rank	37	24	25	16	41	23	31	39	13	8	7	40
St. per cap. Insurance Premium Tax, 1996	23.16	36.52	37.61	58.48	54.83	31.49	32.8	48.31	21.58	35.28	38.73	33.37
Rank	43	23	19	4	5	33	30	7	46	24	18	28
General Sales & Gross Receipts Tax (%)	5	5	4.9	6	4	6	5	5	6	6.5	7	4.225

	1996												
	Rank	18	18	31	8	36	8	18	18	8	3	1	35
St. per cap. Public Util. Tax, 1996		0.86	0	0.39	0	4.61	0.81	27.07	0	0	0	0	0
	Rank	37	40	39	40	27	38	18	40	40	40	40	40
per cap. St. Govt Motor Fuels Sales Tax		104.95	128.74	115.04	103.33	115.38	125.86	119.56	98.29	81.65	111.57	130.59	108.39
	1996												
	Rank	32	13	24	35	23	15	20	38	44	27	9	28
Sales Tax Rates on Gas 1998		15.00	20.00	18.00	16.40	20.00	19.00	23.50	21.00	19.00	20.00	18.40	17.05
	Rank	44	21	33	41	21	28	11	18	28	21	31	39
Gas Tax (Cents per Gallon) 1996		15	20	18	15	20	19	23.5	21	15	20	18	15
	Rank	39	18	27	39	18	23	7	15	39	18	27	39
Diesel Tax (Cents per Gallon) 1996		16	22.5	20	12	20	20	24.25	21	15	20	18	15
	Rank	35	9	18	44	18	18	5	15	40	18	26	40
Decile		3.20	9.00	6.50	2.00	6.50	6.50	10.00	8.00	2.50	6.50	5.88	2.50
per cap. St. Govt Tobacco Tax Rev 1996		14.93	34.85	21.49	4.85	20.21	36.19	26.08	38.22	61.59	38.73	20.77	21.62
	Rank	43.00	16.00	33.00	49.00	36.00	14.00	29.00	8.00	1.00	5.00	34.00	32.00
Tax per Pack of Cigarettes (Cents) 1998		15.50	36.00	24.00	3.00	20.00	74.00	36.00	76.00	75.00	48.00	18.00	17.00
	Rank	43	22	31	49	36	7	22	5	6	16	38	40
Cigarette Sales Tax (Cents per Pack) 1996		15.5	36	24	3	20	39	36	51	75	48	18	17
	Rank	43	19	31	49	36	16	19	7	2	9	38	40
Distilled Spirits Sales Tax (Dollars per Gallon) 1996		2.68	0	2.5	1.92	2.5	0	1.5	4.05	0	5.03	0	2
	Rank	21.00	33.00	22.00	31.00	22.00	33.00	32.00	11.00	33.00	8.00	33.00	29.00
per cap. St. Alcoholic Beverage Sale Tax Rev 1996		5.53	4.40	23.72	15.60	12.17	27.52	4.60	9.89	12.43	11.91	14.19	4.37
	Rank	42.00	45.00	7.00	18.00	25.00	4.00	44.00	31.00	22.00	26.00	19.00	46.00
per cap. St. Govt Motor Vehicle & Operators License Tax Rev 1996		21.26	100.35	52.43	45.62	24.39	52.71	42.12	45.17	69.29	107.15	46.35	46.97
	Rank	49	4	20	32	48	19	42	36	9	3	31	30
Total St. per cap. License Taxes, 1996		34.66	145.36	78.71	98.14	96.3	92.04	70.75	65.07	100.92	137.25	91.86	111.49
	Rank	50	9	41	24	27	32	43	45	21	10	33	17
St. per cap. Hunting License Tax, 1996		2.4	5.97	4.26	4.38	3.92	8.88	2.17	0.82	4.21	7.96	4.06	4.29
	Rank	38	18	23	21	27	9	41	48	24	13	26	22
St. per cap. Motor Vehicle & Operators Tax 1996		21.28	100.42	52.34	46.59	24.42	53.29	42.29	45.19	68.34	107.34	46.48	46.98
	Rank	49	4	20	31	48	18	42	36	9	3	32	30
St. per cap. Occupancy & Business Tax, 1996		25.58	25.29	25.03	24.13	23.94	22.73	22.46	22.39	22.34	22.15	21.89	21.79
	Rank	14	15	16	17	18	19	20	21	22	23	24	25
St. per cap. Death & Gift Tax, 1996		16.81	28.09	3.38	20.87	13.36	9.69	21.54	30.89	3.94	9.25	5.53	10.63
	Rank	19	11	48	14	22	32	13	7	47	33	43	27
St. per cap. Severance Taxes, 1996		0.17	0	28.69	47.91	83.62	8.07	21.54	30.89	3.8	6.88	10.33	0
	Rank	39	41	15	9	7	22	17	13	30	23	19	41
per cap. Local Expenditures as Percent of Total per cap. St. & Local Expenditures, 1994		55.44	54.54	58.83	44.99	56.66	42.31	50.13	47.53	54.67	60.58	51.31	54.66
	Rank	18	23	12	39	16	43	32	34	21	7	27	22
per cap. Local Revenue as Percent of per cap. St. & Local Revenue, 1994		51.85	49.79	54.39	41.25	46.06	41.18	48.78	47.26	50.9	56.45	47.46	49.17

Rank	17	21	13	40	32	41	26	31	19	11	29	23
Difference Between per cap. St. & Local Rev & per cap. St. & Local Exp 1994	258	435	421	341	220	200	333	-108	354	309	450	454
Rank	32.00	13.00	14.00	21.00	35.00	37.00	22.00	47.00	20.00	23.00	12.00	11.00
per cap. St. & Local Govt. Debt Outstanding 1994	2308	2078	3125	4900	3943	3687	4222	5954	2935	4811	2176	2409
Rank	46	48	35	13	22	26	20	6	37	14	47	45
St. & Local Total Expenditures as a Percent of Gsp, 1994	17	18	18	17	19	21	17	18	19	20	19	14
Rank	38	30	31	39	24	7	37	29	25	15	20	49
Stae & Local Total Revenue as a Percent of Gsp, 1994	21	21	21	21	21	21	21	20	20	20	20	20
Rank	14	15	16	17	18	19	20	21	22	23	24	25
Top Capital Gains Tax Rate	3.4	7.184	7.75	6	4.8	8.5	4.5	0	4.4	8.5	0	6
Rank	2.29	2.79	3.1	2.43	4.13	2.65	1.53	1.57	2.33	2.66	4.09	2.94
St. & Local General Sales Taxes per \$100 Personal Income	1.28	3.66	1.6	2.4	1.51	1.84	2.13	2.77	2.57	5.16	1.26	2.04
Unempl. Tax Rate Based on Employee Earnings of \$30000 of Taxable Wages	2	2	8	2	2	2	2	2.28	0	2	3	2
Health Insurance Tax Rate on Total Premiums or Gross Receipts	1.2	0	0	0	2	0	2	6.5	6	0	0	0
Elec. Util. Tax Levied on Gross Receipts												

	MT	NE	NV	NH	NJ	NM	NY	NC	ND	OH	OK	OR
Tax Freedom Day, 1995	29-apr	05-may	10-may	25-apr	09-may	01-may	15-may	30-apr	04-may	02-may	25-apr	04-may
Rank	37	9	5	45	6	30	1	35	13	20	45	13
St. & Local Tax Rev per cap. 1992	1,766	2,014	2,044	2,105	2,938	1,789	3532	1,812	1,758	1,937	1,632	2,092
Rank	37	26	22	20	4	34	2	33	38	29	44	21
per cap. St. & Local Govt Tax Rev 1994	1954	2291	2351	2196	3213	2100	3858	2113	2025	2206	1852	2264
Rank	38	23	19	27	4	34	1	33	36	26	42	24
St. & Local Taxes as a Percent of Personal Income 1994	11.30	11.70	11.10	9.70	11.70	13.00	15.30	11.20	11.90	10.90	10.70	11.80
Rank	23	18	29	47	18	5	1	27	15	32	37	16
Ind. Income Tax per cap. 1992	390	406	0	31	527	282	1004	524	188	582	379	746
Rank	31	26	45	43	14	39	1	15	41	9	33	6
per cap. St. & Local Govt Property Tax Rev 1994	835	844	513	1446	1482	263	1247	463	584	629	303	816
Rank	15	14	36	2	1	48	4	39	33	31	46	16
Avg St. & Local Tax per Acre of Ag Real Est. 1994	1.48	9.74	0.78	24.99	43.67	0.40	20.33	7.26	2.47	11.99	2.09	4.47
Rank	45	19	48	5	2	49	7	23	38	15	42	28
Property Taxes per cap. 1992	706	727	492	1349	1273	217	1,177	374	532	568	242	863
Rank	21	18	34	1	2	49	4	40	33	30	48	11
Property Taxes per \$1000 Personal Income 1992	45.9	41.3	25.7	62.4	49.8	15.2	52.6	22.5	34.1	32.2	15.8	50
Rank	12	16	38	1	8	49	4	41	26	31	48	7
Tax Burden on High Income Family 1994	8,541	8,613	4238	5506	8832	7,809	10,529	8308	6,552	9,088	7622	8,787
Rank	14	13	48	42	9	21	1	19	40	8	31	12
Highest Personal Income Tax Rate (%) 1994	7	7	0	0	7	9	8	8	6	8	6	9
Rank	15	15	42	42	15	5	9	9	23	9	23	5
Lowest Personal Income Tax Rate (%) 1995	2	2.62			1.4	1.7	4	6	2.67	0.743	0.5	5
Rank	21	18	41	41	32	30	9	1	17	36	37	4
Highest Personal Income Tax Rate (%) 1995	6.75	5.58	0	7	7.5	4.8	9	7.75	3	5.1	6	6.6
Rank	19	27	44	17	15	35	6	14	41	30	22	20
Lowest Corporate Income Tax Rate (%) 1996	6.75	5.58	0	7	7.5	4.8	9	7.75	3	5.1	6	6.6
Rank	20	28	45	18	16	36	6	15	42	31	23	21
Highest Corporate Income Tax Rate (%) 1996	6.75	7.81	0	7	7.5	7.6	9	7.75	10.5	8.9	6	6.6
Rank	29	22	45	27	25	24	9	23	3	14	34	30
per cap. St. & Local Govt Sales Tax Revenue 1994	0	535	818	0	478	850	665	512	437	470	539	0
Rank	47	24	4	47	31	3	10	25	36	34	23	47
St. per cap. General Sales & Gross Receipts Tax Revenue, 1996	306.84	743.01	1521.11	369.76	920.29	1014.46	657	703.78	871.41	681.19	567.47	184.9
Rank	48	26	2	46	9	6	35	30	12	33	43	49
St. per cap. Insurance Premium Tax, 1996	41.06	23.05	59.34	40.51	37.49	34.48	40.59	31.6	31.12	30.28	42.79	21.9
Rank	13	44	3	15	20	25	14	32	34	37	10	45

General Sales & Gross Receipts Tax (%) 1996	0	5	6.5	0	6	5	4	4	5	5	4.5	0
Rank	46	18	3	46	8	18	36	36	18	18	33	46
St. per cap. Public Util. Tax, 1996	14.83	1.82	3.75	45.68	179.33	5.84	93.03	40.91	43.57	60.92	4.25	2.5
Rank	21	34	29	12	1	25	4	15	13	8	28	32
per cap. St. Govt Motor Fuels Sales Tax 1996	200.28	162.90	122.34	92.34	57.72	131.72	27.74	129.95	148.17	107.55	103.53	118.61
Rank	1	2	17	40	49	7	50	12	4	30	33	21
Sales Tax Rates on Gas 1998	27.00	25.20	23.00	18.20	10.50	18.00	8.00	22.60	20.00	22.00	17.00	24.00
Rank	3	7	12	32	46	33	48	15	21	16	40	10
Gas Tax (Cents per Gallon) 1996	27	25.1	24	18	10.5	17	8	21.6	20	22	17	24
Rank	3	4	5	27	45	34	47	14	18	9	34	5
Diesel Tax (Cents per Gallon) 1996	24.75	25.1	27	18	13.5	18	8	21.6	20	22	14	24
Rank	4	3	2	26	43	26	47	13	18	10	40	6
per cap. St. Govt Tobacco Tax Rev 1996	16.55	28.94	33.55	38.29	31.48	15.17	37.97	6.38	37.89	26.66	23.62	37.51
Rank	39	24	17	7	20	42	11	48	12	28	31	13
Tax per Pack of Cigarettes (Cents) 1998	18.00	34.00	35.00	37.00	80.00	21.00	56.00	5.00	44.00	24.00	23.00	68.00
Rank	38	25	24	20	3	35	13	48	17	31	34	9
Cigarette Sales Tax (Cents per Pack) 1996	18	34	35	25	40	21	56	5	44	24	23	38
Rank	38	22	21	30	15	35	6	48	10	31	34	17
Distilled Spirits Sales Tax (Dollars per Gallon) 1996	0	3	2.05	0	4.4	6.06	6.44	0	2.5	0	5.56	0
Rank	33	18	28	33	10	3	2	33	22	33	6	33
Decile	7.00	5.00	1.00	9.00	10.00	10.00	1.00	6.00	1.00	9.00	1.00	1.00
per cap. St. Alcoholic Beverage Sale Tax Rev 1996	20.74	9.55	8.27	9.37	9.41	20.64	10.88	22.52	8.04	7.04	17.53	3.50
Rank	11.00	32.00	37.00	34.00	33.00	12.00	28.00	9.00	38.00	40.00	14.00	49.00
per cap. St. Govt Motor Vehicle & Operators License Tax Rev 1996	58.73	47.49	64.00	51.77	52.97	73.17	39.20	55.51	64.09	48.69	159.31	111.04
Rank	15	28	13	21	18	7	43	16	11	27	1	2
Total St. per cap. License Taxes, 1996	168.82	95.83	195.53	93.09	94.1	96.42	53.71	100.29	121.38	109.2	199.98	181.77
Rank	5	28	3	31	30	26	48	22	15	18	2	4
St. per cap. Hunting License Tax, 1996	34.22	6.07	0	5.17	1.5	8.18	2.53	2.19	10.89	2.69	3.34	8.13
Rank	2	17	49	20	43	11	36	40	7	35	32	12
St. per cap. Motor Vehicle & Operators Tax 1996	59.31	47.31	64.34	51.71	52.86	73.04	39.32	55.55	63.8	48.73	159.62	111.38
Rank	15	28	11	21	19	7	43	16	13	27	1	2
St. per cap. Occupancy & Business Tax, 1996	21.77	21.76	21.59	17.42	15.47	15.37	15.18	13.65	13.27	13.18	12.68	12.3
Rank	26	27	28	29	30	31	32	33	34	35	36	37
St. per cap. Death & Gift Tax, 1996	17.11	5.46	23.74	32.75	38.87	5.84	44.06	16.97	6.22	8.06	20.64	12.83
Rank	17	45	12	6	5	41	4	18	40	38	15	24
St. per cap. Severance Taxes, 1996	100.38	0.61	29.36	32.75	8.25	179.4	0	0	3.22	10.3	2.73	100.12
Rank	5	37	14	11	21	4	41	41	31	20	32	6
per cap. Local Expenditures as Percent of Total per cap. St. & Local Expenditures, 1994	43.77	64.53	59.92	43.43	52.15	45.21	64.19	58.31	42.03	50.96	50.45	54.79
Rank	40	2	9	41	26	36	4	14	44	29	31	20

per cap. Local Revenue as Percent of per cap. St. & Local Revenue, 1994	38.51	60.39	54.47	45.9	51.87	42.46	61.08	53.27	39.63	43.93	47.41	48.93
Rank	44	4	12	33	16	39	2	15	43	36	30	25
Difference Between per cap. St. & Local Rev & per cap. St. & Local Exp 1994	464	625	-39	56	221	384	-18	355	368	690	257	478
Rank	10.00	8.00	46.00	43.00	34.00	17.00	45.00	19.00	18.00	5.00	33.00	9.00
per cap. St. & Local Govt. Debt Outstanding 1994	3456	3801	4557	5903	4974	2826	7348	2858	2691	2477	2691	3556
Rank	30	23	17	7	11	39	2	38	40	43	40	28
St. & Local Total Expenditures as a Percent of Gsp, 1994	22	20	17	17	17	20	24	16	21	18	19	20
Rank	5	17	41	42	35	14	2	45	8	27	23	10
Stae & Local Total Revenue as a Percent of Gsp, 1994	20	20	20	20	20	19	19	18	18	18	18	18
Top Capital Gains Tax Rate	8.8	6.68	0	0	6.37	8.5	6.85	7.25	5.544	7.5	7	9
St. & Local General Sales Taxes per \$100 Personal Income	0	2.74	3.78	0	1.79	5.33	2.68	2.79	2.57	2.4	3.18	0
Unemployment Tax Rate Based on Employee Earnings of \$30000 of Taxable Wages	3.58	1.26	3.24	1.73	3.47	2.65	1.49	2.39	2.66	1.95	2.09	3.78
Health Insurance Tax Rate on Total Premiums or Gross Receipts	2.75	1	3.5	2	1.05	3	2.4	2.4	1.75	2.5	2.25	2
Elec. Util. Tax Levied on Gross Receipts	0.02	0	2	1	5.625	0.5	4.85	3.22	2	4.75	2	4
Workers' Comp Costs (Benefit Cost Rate)	2.63	0.87	2.05	1.39	0.91	1.2	1.24	0.6	1.35	1.84	2.78	1.43

	PA	RI	SC	SD	TN	TX	UT	VT	VA	WA	WV	WI	WY	
Tax Freedom Day, 1995	02-may	04-may	29-apr	01-may	23-apr	30-apr	05-may	02-may	29-apr	11-may	25-apr	09-may	02-may	Source: 16
Rank	20	13	37	30	49	35	9	20	37	3	45	6	20	
St. & Local Tax Rev per cap. 1992	2,187	2,234	1,584	1,559	1,472	1,860	1699	2,287	1,989	2,326	1,657	2,319	2,330	Source: 1
Rank	17	15	45	46	48	31	40	14	27	12	42	13	11	
per cap. St. & Local Govt Tax Rev 1994	2344	2506	1806	1797	1765	2026	1899	2486	2166	2598	1843	2702	2518	Source: 3
Rank	20	13	44	45	46	35	40	15	29	10	43	8	12	
St. & Local Taxes as a Percent of Personal Income 1994	10.80	11.50	10.60	10.30	9.40	10.60	12.00	12.80	9.90	12.00	11.30	13.50	13.00	Source: 2
Rank	34	20	38	44	49	38	13	7	46	13	23	4	5	
Ind. Income Tax per cap. 1992	544	476	392	0	19	0	431	476	521	0	338	628	405	Source: 1
Rank	13	20	30	45	44	45	25	20	16	45	35	8	27	
per cap. St. & Local Govt Property Tax Rev 1994	671	1055	517	717	402	755	486	1054	671	781	360	1006	941	Source: 3
Rank	27	6	35	26	41	21	38	7	27	20	44	9	13	
Avg St. & Local Tax per Acre of Ag Real Estate 1994	18.49	56.75	4.42	3.78	4.65	3.14	1.83	16.56	7.80	6.07	1.49	19.46	0.79	Source: 5
Rank	9	1	29	30	27	33	43	11	22	24	44	8	47	
Property Taxes per capita 1992	608	939	451	610	348	731	460	956	650	681	293	819	989	Source: 1
Rank	29	9	37	28	42	17	36	7	27	22	45	14	6	
Property Taxes per \$1000 Personal Income 1992	31.6	48.9	29.5	38.3	21.4	43.2	32.2	53.4	32.8	35.8	20.6	46.2	59.2	Source: 1
Rank	33	9	36	22	42	14	30	3	28	24	43	11	2	
Tax Burden on High Income Family 1994	7,781	10,294	7678	5151	5073	5,290	8,172	7788	7,303	5,463	7809	9,976	3,104	Source: 1
Rank	25	3	29	45	46	44	20	24	34	43	22	6	49	
Highest Personal Income Tax Rate (%) 1994	3	11	7	0	0	0	6	10	6	0	7	7	0	Source: 1
Rank	38	1	15	42	42	42	23	3	23	42	15	15	42	
Lowest Personal Income Tax Rate (%) 1995	2.8	27.5%	2.5				2.55	25%	2		3	4.9		Source: 4
Rank	16	40	20	41	41	41	19	39	21	41	11	6	41	
Highest Personal Income Tax Rate (%) 1995	9.99	9	5		6		5	5.5	6	0	9	7.9	0	Source: 4
Rank	2	6	31		22		31	28	22	44	6	12	44	
Lowest Corporate Income Tax Rate (%) 1996	9.99	9	5		6		5	5.5	6	0	9	7.9	0	Source 4
Rank	2	6	6	32	23		32	29	23	45	6	313	45	
Highest Corporate Income Tax Rate (%) 1996	9.99	9	5		6		5	8.25	6	0	9	7.9	0	Source 4
Rank	4	9	39		34		39	16	34	45	9	20	45	
per cap. St. & Local Govt Sales Tax Revenue 1994	433	415	469	605	778	656	617	304	359	1239	400	503	559	Source: 3
Rank	38	39	35	17	5	12	15	45	44	1	41	27	21	
St. per cap. General Sales & Gross Receipts Tax Revenue, 1996	732.22	787.22	700.63	775.53	893.85	902.2	729.09	668.88	538.39	1425.49	797.62	779.22	570.82	Source: 3&6
Rank	27	17	32	19	11	10	28	34	44	3	15	18	42	
St. per cap. Insurance Premium Tax, 1996	33.06	34.4	20.45	42.03	41.83	30.9	20.82	30.69	32.7	36.78	39	19.24	27.08	Source: 3&6
Rank	29	26	48	11	12	35	47	36	31	22	17	49	41	

General Sales & Gross Receipts Tax (%) 1996	6	7	5	4	6	6.25	4.875	5	3.5	6.5	6	5	4	Source: 4
Rank	8	1	18	36	8	6	32	18	44	3	8	18	36	
St. per cap. Public Util. Tax, 1996	55.23	65.77	8.34	2.71	1.13	14.65	0	13.64	17.25	43.3	111.51	54.21	0	Source 3&6
Rank	10	7	24	30	36	22	40	23	20	14	2	11	40	
per cap. St. Govt Motor Fuels Sales Tax 1996	63.13	126.92	86.95	122.36	134.42	121.43	103.45	99.44	105.89	122.31	112.89	130.53	89.96	Source: 3
Rank	47	14	42	16	5	19	34	37	31	18	25	10	41	
Sales Tax Rates on Gas 1998	25.90	29.00	16.00	21.00	21.00	20.00	24.50	20.00	17.50	23.00	25.35	24.80	9.00	Source: 2
Rank	5	2	42	18	18	21	9	21	38	12	6	8	47	
Gas Tax (Cents per Gallon) 1996	12	28	16	18	21	20	19	15	17.5	23	20.5	23.4	9	Source: 4
Rank	44	2	36	27	15	18	23	39	33	9	17	8	46	
Diesel Tax (Cents per Gallon) 1996	12	28	16	18	18	20	19	16	16	23	20.5	23.4	9	Source: 4
Rank	44	1	35	26	26	18	24	35	35	8	16	7	46	
Decile	2.00	10.00	3.20	5.88	5.88	6.50	6.00	3.20	3.20	9.00	7.00	9.00	1.00	
per cap. St. Govt Tobacco Tax Rev 1996	28.34	54.31	7.06	29.77	15.77	29.63	14.35	23.79	2.41	50.30	18.43	39.80	12.58	Source: 4
Rank	25.00	2.00	47.00	22.00	41.00	23.00	44.00	30.00	50.00	3.00	37.00	4.00	45.00	
Tax per Pack of Cigarettes (Cents) 1998	31.00	71.00	7.00	33.00	13.00	41.00	51.50	44.00	2.50	82.50	17.00	59.00	12.00	Source: 2
Rank	29	8	47	27	44	19	14	17	50	2	40	10	45	
Cigarette Sales Tax (Cents per Pack) 1996	31	61	7	33	13	41	26.5	44	2.5	81.5	17	44	12	Source: 4
Rank	26	3	47	24	44	14	29	10	50	1	40	10	45	
Distilled Spirits Sales Tax (Dollars per Gallon) 1996	0	3.75	2.72	3.93	4	2.4	0	0	0	0	0	3.25	0	Source: 4
Rank	33.00	15.00	20.00	13.00	12.00	26.00	33.00	33.00	33.00	33.00	33.00	17.00	33.00	
per cap. St. Alcoholic Beverage Sale Tax Rev 1996	12.40	8.66	31.31	13.65	12.44	21.89	11.32	22.66	16.29	24.56	4.29	7.75	2.29	Source: 3
Rank	23.00	35.00	3.00	20.00	21.00	10.00	27.00	8.00	17.00	6.00	48.00	39.00	50.00	
per cap. St. Govt Motor Vehicle & Operators License Tax Rev 1996	45.19	54.49	30.72	44.30	45.19	44.35	27.94	81.57	42.25	47.22	51.10	48.89	93.88	Source: 3
Rank	34	17	46	39	34	38	47	6	41	29	23	26	5	
Total St. per cap. License Taxes, 1996	151.16	80.95	104.66	122.02	114.93	159.65	49.07	122.77	62.85	89.32	85.7	129.03	154.16	Source: 3&6
Rank	8	38	19	14	16	6	49	13	46	34	37	12	7	
St. per cap. Hunting License Tax, 1996	3.65	1.01	3.5	17.63	3.39	2.51	6.44	8.53	2.7	5.25	7.69	9.72	39.58	Source: 3&6
Rank	28	45	30	5	31	37	16	10	34	19	14	8	1	
St. per cap. Motor Vehicle & Operators Tax 1996	45.27	54.64	30.67	43.39	45.22	44.42	27.76	81.85	42.3	47.29	51.09	48.97	93.75	Source: 3&6
Rank	34	17	46	40	35	38	47	6	41	29	24	26	5	
St. per cap. Occupancy & Business Tax, 1996	11.29	11.24	11.1	10.99	10.48	10.15	9.37	8.59	8.06	7.43	6.25	5.15	5.02	Source: 3&6
Rank	38	39	40	41	42	43	44	45	46	47	48	49	50	
St. per cap. Death & Gift Tax, 1996	44.68	9.11	5.65	29.83	13.19	3.38	9.97	10.23	10.35	11.05	5.49	8.94	10.42	Source: 3&6
Rank	3	35	42	9	23	49	31	30	29	26	44	36	28	
St. per cap. Severance Taxes, 1996	5.32	213.5	2.42	28.47	1.32	0.05	409.9	34.1	0	0.36	48.34	30.9	6.25	Source: 3&6
Rank	25	3	34	16	35	40	2	10	41	38	8	12	24	
per cap. Local Expenditures as Percent of	51.06	35.92	45.16	47.19	60.26	59.6	54.81	39.92	55.61	53.26	38.1	58.91	54.49	Source: 3

Total per cap. St. & Local Expenditures, 1994														
Rank	28	48	37	35	8	10	19	45	17	25	46	11	24	
per cap. Local Revenue as Percent of per cap. St. & Local Revenue, 1994	49.04	35.28	44.91	42.89	58.77	59.39	49.95	38.36	51.79	53.57	37.45	49.7	48.39	Source: 3
Rank	24	48	35	38	6	5	20	45	18	14	46	22	27	
Difference Between per cap. St. & Local Rev & per cap. St. & Local Exp 1994	206	275	56	287	278	267	399	299	170	-130	71	749	976	Source: 3
Rank	36.00	29.00	44.00	26.00	28.00	31.00	15.00	25.00	40.00	48.00	42.00	3.00	2.00	
per cap. St. & Local Govt. Debt Outstanding 1994	4589	6345	3327	3171	2418	3791	5494	3586	3371	5387	3475	3419	3760	Source: 3
Rank	16	4	33	34	44	24	8	27	32	10	29	31	25	
St. & Local Total Expenditures as a Percent of Gsp, 1994	19	22	20	17	18	15	20	20	15	22	23	20	18	Source: 3
Rank	22	4	9	40	33	47	13	12	48	6	3	18	28	
Stae & Local Total Revenue as a Percent of Gsp, 1994	18	18	18	18	17	17	17	16	16	16	16	15	15	Source: 3
Rank	2.8	5	3.92	0	0	0	6.3	5	5.75	0	6.5	2.772	0	
Top Capital Gains Tax Rate	2.04	1.95	2.8	3.43	4.28	3.5	3.96	1.57	1.68	5.78	2.47	2.56	2.87	
St. & Local General Sales Taxes per \$100 Personal Income	2.45	2.3	1.26	1.63	2.33	1.88	4.93	1.57	1.44	4.05	2.27	3.41	3.67	
Unemployment Tax Rate Based on Employee Earnings of \$30000 of Taxable Wages	2	3	1.25	2.5	2.5	4.25	3	2	2.25	2	3	0	0.75	
Health Insurance Tax Rate on Total Premiums or Gross Receipts	0.44	4	0.5	2	3	1.997	0.3	0	2.2	3.87	2	3.19	0	
Elec. Util. Tax Levied on Gross Receipts														

Table A.2.2 The Social Welfare Sector Indicators
(the rank of each state is listed just to the right of each indicator)

	Per Capita State and Local Govt Expenditures for Public Welfare Programs 1994	Percent of Population Receiving Public Aid in 1994	Per Capita Social Security Payments, 1996	Medicare Payments per Enrollee 1997	Medicaid Cost per Recipient 1996	Average Monthly Food Stamp Benefit per Recipient 1996	Maximum Monthly Tanf Benefit for Family of Three 1997	Average Monthly Cost per Participant for Women, Infants, and Children (Wic) Special Nutrition Program 1998	Average Cost of National School Lunch Program per Participant, 1997
AL	523	6.8	1348	5427	2675	72.04	164	46.86	204.21
AK	907	7.4	575	4420	4027	97.83	1025	57.11	313.83
AZ	581	6.5	1299	5078	399	72.60	347	41.51	234.45
AR	569	6.6	1456	4441	3375	68.13	204	41.99	208.99
CA	746	11.7	1019	5927	2178	67.77	565	40.55	290.80
CO	463	4.7	1021	5009	3815	71.72	421	44.43	174.78
CT	922	6.4	1531	6071	6179	65.40	636	39.93	180.47
DE	499	5.2	1429	4472	3773	67.53	338	41.72	181.26
FL	426	6.8	1678	6484	2851	78.77	303	40.26	242.36
GA	601	8.2	1047	5457	2604	73.88	208	38.25	202.67
HI	614	6.9	1113	4204	6574	125.64	712	62.60	181.18
ID	426	3.4	1175	3636	3402	63.54	276	40.33	170.78
IL	604	8.3	1304	5133	3689	77.98	377	44.71	220.77
IN	692	5.2	1384	4898	4130	70.51	288	39.49	151.12
IA	559	5.4	1514	3657	3534	66.38	426	36.77	135.08
KS	438	4.7	1375	4375	3425	65.41	429	41.24	162.75
KY	665	9.3	1359	4806	3014	72.18	262	40.82	193.97
LA	662	9.7	1179	7256	3154	74.25	190	44.99	220.32
ME	958	7.4	1435	4226	4321	71.88	468	36.89	180.08
MD	559	5.9	1096	5567	5138	80.44	377	40.82	203.03
MA	939	7.5	1405	6831	5285	65.73	579	33.74	175.12
MI	726	9.1	1406	5409	2867	68.89	459	34.29	184.87
MN	908	5.4	1429	4279	5342	62.43	532	43.62	139.02
MS	549	10.9	1265	5449	2633	68.56	120	39.59	254.96
MO	514	7.0	1421	5433	3171	72.20	292	42.47	173.81
MT	498	5.6	1345	3730	3478	68.08	425	104.86	183.73
NE	561	4.0	1342	4107	3548	63.73	364	34.72	150.02
NV	408	3.8	1211	5297	3361	78.18	348	45.50	223.55
NH	1002	3.5	1318	4414	5496	66.04	550	37.14	140.01
NJ	727	6.0	1451	5566	5217	78.71	424	44.09	212.59
NM	574	8.7	1104	3956	2757	70.57	389	45.99	252.10
NY	1318	10.0	1393	6190	6811	81.55	577	45.09	239.46
NC	533	7.2	1295	4741	3255	72.77	272	34.40	201.83
ND	619	3.9	1344	4551	4889	66.67	517	46.65	136.48
OH	761	8.1	1401	5095	3729	74.56	341	39.15	173.18
OK	470	6.2	1340	5408	2852	72.50	307	35.78	206.64
OR	541	5.1	1393	3970	2915	74.94	460	42.25	189.59
PA	803	7.2	1613	5988	3993	72.88	421	42.90	179.81
RI	874	8.6	1550	5849	5280	71.43	554	41.78	279.08

SC	632	6.7	1285	4441	3026	69.60	200	40.38	215.12
SD	508	4.4	1345	4047	4114	69.73	430	42.27	166.24
TN	606	9.0	1324	5948	2049	70.79	185	43.18	187.52
TX	498	6.3	999	6629	2672	75.18	188	38.19	236.49
UT	431	3.6	883	4549	2775	65.91	426	39.13	158.59
VT	767	7.0	1318	3832	2954	65.48	639	44.98	165.64
VA	438	4.8	1106	4293	2849	69.86	354	40.13	175.32
WA	675	7.1	1203	4290	2242	74.58	546	93.46	198.72
WV	849	9.6	1658	4527	2855	70.00	253	43.45	190.60
WI	740	6.5	1411	4039	4384	58.30	517	40.84	148.34
WY	476	4.5	1185	3440	3571	70.71	340	71.04	161.44

Table A.2.3 The Size of Government Indicators
(the rank of each state is listed just to the right of each indicator)

	Rate of State and Local Govt Fte Employees 1995 (Per 10000)	Rank	Rate of Fte Local Govt Employees as Percent of Rate of Fte State and Local Govt Employees 1995	Rank	Population per State Legislator in 1997	Rank	Percent of School Age Population Enrolled in Private Elementary or Secondary Schools as of 1/91	Rank	Percent of School Age Population Enrolled in Elementary or Secondary Private School 1994	Rank	Ratio of Local to State Total Education Employees, 1995
AL	577	18	67.07	33	30851	21	8.8	26	9.40	21	2.54
AK	758	2	51.72	48	10155	42	4.4	45	4.40	44	1.56
AZ	508	39	73.43	9	50611	9	5.7	40	5.40	42	3.66
AR	556	21	65.65	35	18688	33	4.9	43	6.20	36	3.12
CA	469	49	77.19	1	268903	1	10.7	17	9.80	19	4.72
CO	548	27	71.9	14	38926	16	8.8	26	7.80	28	2.37
CT	504	40	61.71	44	17486	34	12.3	14	12.60	12	3.72
DE	577	18	46.62	49	11800	40	18.2	1	18.00	1	2.01
FL	500	42	75.4	6	91587	3	9.6	20	10.10	18	6.5
GA	623	8	74.32	8	31721	20	7.6	29	7.30	33	4.46
HI	555	22	21.62	50	15613	37	17.2	3	14.60	5	0
ID	576	20	68.92	26	11526	41	2.9	48	3.20	48	3.57
IL	496	44	76	4	67208	6	14	8	13.50	9	4.2
IN	528	31	71.02	18	39094	15	9.4	23	8.60	25	2.64
IA	596	14	68.62	28	19016	32	9.5	22	9.40	21	2.82
KS	646	6	71.21	17	15726	35	7.3	32	7.40	32	3.36
KY	534	29	64.42	39	28320	24	9.3	24	8.20	27	2.99
LA	609	10	64.7	38	30221	23	14.9	6	16.20	3	2.99
ME	538	28	68.03	30	6678	44	6.4	36	7.50	30	4.57
MD	503	41	67.99	31	27097	26	13.4	9	12.80	10	5.32
MA	498	43	72.89	11	30588	22	12.9	12	12.70	11	5.46
MI	481	47	69.65	23	66040	8	10.5	18	10.40	17	3.09
MN	583	15	72.9	10	23311	28	10.8	16	9.50	20	2.84
MS	641	7	70.81	21	15693	36	10.4	19	10.70	16	4.14
MO	510	37	70.78	22	27422	25	12.1	15	11.80	15	4.49
MT	648	4	67.9	32	5859	46	5.8	38	5.20	43	3.76
NE	647	5	72.02	13	33814	19	12.4	13	12.20	13	4.05
NV	480	48	72.08	12	26616	27	3.9	46	4.10	46	4.48
NH	482	46	69.5	24	2766	50	9.6	20	8.70	24	4.33
NJ	550	24	71.27	16	67107	7	15.9	4	14.50	6	3.9
NM	656	3	61.74	43	15444	38	7	34	5.70	39	2.56
NY	614	9	76.87	2	85958	4	15.9	4	15.10	4	8.18
NC	550	24	70.91	19	43678	12	5.4	42	5.50	41	2.56
ND	597	13	56.95	47	4360	48	6	37	5.90	37	1.74
OH	509	38	74.85	7	84745	5	13.1	10	12.00	14	3.13
OK	600	12	65.5	36	22262	29	5.5	41	4.00	47	3.14

OR	528	31	68.75	27	36039	18	5.8	38	5.90	37	4.21
PA	433	50	70.9	20	47509	11	17.5	2	16.40	2	4.12
RI	492	45	58.54	46	6583	45	13	11	13.90	8	2.59
SC	580	17	63.45	40	22119	30	6.8	35	7.70	29	2.96
SD	554	23	65.34	37	7028	43	7.4	30	6.30	35	3
TN	521	33	69.1	25	40668	13	9.1	25	9.10	23	2.61
TX	601	11	76.21	3	107400	2	4.7	44	5.70	39	5.99
UT	531	30	59.89	45	19800	31	2.1	49	2.00	49	1.77
VT	581	16	62.65	42	3272	49	7.9	28	8.40	26	3.61
VA	549	26	68.12	29	48100	10	7.4	30	7.50	30	3.32
WA	521	33	66.22	34	38166	17	7.1	33	7.00	34	2.36
WV	517	36	63.44	41	13551	39	3.9	46	4.20	45	3.01
WI	519	35	75.72	5	39164	14	14.9	6	14.30	7	3.83
WY	793	1	71.37	15	5330	47	1.8	50	1.90	50	4.88

Source: 3

Source: 3

Source: 3

Source: 6

Source: 10

Source: 6

Table A.2.4 The Judiciary Indicators

	Overall Index of State Litigiousness	% Auto Accidents Where Claimant Represented by Attorney	Average Malpractice Premium for Orthopedic Surgeon	Members of State Trial Lawyers Association per 100000 Pop	Amount Spent by State Chief Justice on Most Recent Election or Retention Campaign	Amount Paid by State's Largest City to Settle Liability Claims and Judgements	Some Joint and Several Liability Reform? (Up to 94)	Some Reform of the Collateral Source Rule? (Up to 94)	Some Reform of Non-economic Damage Awards? (Up to 94)	Some Reform of Punitive Damage Awards? (Up to 94)	Some Product Liability Reform (Up to 94)
AL	27	15.4	12860	44.5	670687	1000000	N	Y	Y	Y	N
AK	26	23.3	45203	36.4	<1000	980679	Y	Y	Y	Y	N
AZ	29	39.4	22307	16.4	0	4973713	Y	Y	N	Y	N
AR	45	26.7	5388	42.5	23852	151644	N	N	N	N	N
CA	12	58.9	35218	16.8	<1000	57164392	Y	N	N	Y	Y
CO	40	21.9	10943	41.4	0	1433005	Y	Y	Y	Y	Y
CT	11	46.9	14729	66.9	Appointed	482024	Y	Y	N	N	N
DE	5	61.1	25023	53.5	Appointed	13990000	N	N	N	N	Y
FL	6	45.3	73788	65.8	Appointed	417820	Y	Y	Y	Y	Y
GA	21	43.6	13360	38.6	0	2598595	Y	Y	N	Y	Y
HI	23	31.8	24500	24.4	Appointed	5560489	Y	Y	Y	N	N
ID	43	27.8	10624	29.2	852	50656	Y	Y	Y	Y	N
IL	14	47.2	21764	21.9	178324	36273000	Y	Y	N	Y	Y
IN	49	19.9	4350	20	0	1897313	N	Y	N	N	N
IA	36	16.9	9462	39.6	<250	1311990	Y	Y	N	Y	Y
KS	47	17	6232	36.3	0	870684	N	Y	Y	Y	Y
KY	28	24.9	10383	46.1	51658	Na	Y	Y	N	Y	N
LA	18	51.2	7937	47.4	540933	1500000	Y	N	N	N	Y
ME	20	33.9	10050	73.3	Appointed	362234	N	N	N	N	N
MD	13	65.7	19287	31.4	Na	4539115	N	N	Y	N	N
MA	2	62.6	36190	33.2	Appointed	7980000	N	N	N	N	N
MI	15	22.8	108762	21.5	250015	32524465	Y	Y	Y	N	N
MN	31	31.8	7537	38.8	38065	1902399	Y	Y	Y	Y	N
MS	30	37.9	12952	38.9	0	298045	Y	N	N	Y	Y
MO	22	34.1	23395	28.3	0	3000000	Y	Y	Y	Y	Y
MT	35	20.6	10889	53.2	209304	38685	Y	Y	N	Y	Y
NE	44	18.6	4359	38.6	0	2282741	Y	N	N	N	N
NV	4	38.4	28739	79	350198	1093980	Y	N	N	Y	N
NH	8	44.8	11148	61.3	Appointed	1069888	Y	N	Y	Y	Y
NJ	10	60.9	22982	33.6	Appointed	1688174	Y	Y	N	Y	Y
NM	3	26.8	30770	61.5	112890	10537000	Y	N	N	N	Y
NY	7	45.1	64451	25	Appointed	219000000	Y	Y	N	Y	N
NC	34	32.5	7320	57.3	65550	310478	N	N	N	N	N
ND	48	14.5	12032	38.5	Na	93205	Y	Y	N	Y	Y
OH	25	40.4	17366	25.8	967953	1040853	Y	Y	Y	Y	Y

OK	32	33.9	18299	34.2	0	1194000	N	N	N	Y	N
OR	42	29.9	10415	28.1	<500	1912864	Y	Y	Y	Y	Y
PA	16	49.2	11904	29.5	<250	37000000	N	N	N	N	N
RI	1	49.3	46045	54.8	Appointed	898000	N	N	N	N	N
SC	37	48.8	6497	34.4	Appointed	Na	N	N	N	Y	N
SD	46	15	5875	124.5	Na	99044	Y	N	N	Y	N
TN	41	27	8057	30.7	12054	2169639	N	N	N	N	Y
TX	17	34.6	24868	26.5	2646389	7530331	Y	N	N	Y	Y
UT	50	20	7597	21.7	Na	129000	Y	N	N	Y	Y
VT	24	31	8564	49.4	Appointed	309888	Y	N	N	N	N
VA	33	45.5	8246	42	Appointed	439082	N	N	N	Y	N
WA	9	30.5	18258	65.7	835	9051655	N	N	Y	N	Y
WV	19	25.8	20502	39	262464	Na	N	N	N	N	N
WI	39	38.3	8111	21.4	1914	3600939	N	N	N	N	N
WY	38	22.2	11549	70.5	0	5416	N	N	N	N	N

Source: 7

Source: 15

Tables A.2.5-9 The Regulatory Indicators

Table A.2.5 Labor and School Choice Regulation

	Labor Regulation			School Choice Regulation			Trucking Regulations	
	States with Right to Work Acts as of 2/98	States with Minimum Wage Laws as of 2/98	States with Prevailing Wage Laws as of 2/98	Charter School Legislation Rankings as of 1/98	Public School Choice Permitted	Private Sector Scholarship Programs in Some Major Cities	Index of State Entry and Rate Regulation of Trucking Industry	Semitrailer Lengths Permitted on Interstate and Designated Highways, 1994
AL	Y	N	N	30	N	N	10	57
AK	N	Y	Y	20	N	N	1	48
AZ	Y	N	N	1	Y	Y	10	57.5
AR	Y	Y	Y	28	Y	Y	10	53.5
CA	N	Y	Y	14	Y	Y	1	53
CO	N	Y	N	13	Y	Y	10	57.5
CT	N	Y	Y	17	S	Y	10	53
DE	N	Y	Y	3	Y	N	5	53
FL	Y	N	N	10	N	Y	5	53; 57.5 Wp
GA	Y	Y	N	27	S	Y	10	53
HI	N	Y	Y	25	N	N	10	Nr
ID	Y	Y	N	30	Y	N	5	53
IL	N	Y	Y	16	N	Y	1	53
IN	N	Y	Y	30	S	Y	1	53
IA	Y	Y	N	30	Y	N	1	53
KS	Y	Y	N	24	N	N	1	59.5
KY	N	Y	Y	30	S	N	10	53
LA	Y	N	N	9	N	N	10	59.5
ME	N	Y	Y	30	S	N	5	48; 53 Wp
MD	N	Y	Y	30	N	N	5	53
MA	N	Y	Y	4	Y	N	1	48; 53 Wp
MI	N	Y	N*	2	Y	Y	1	53
MN	N	Y	Y	5	N	N	1	53
MS	Y	N	N	29	N	Y	10	53
MO	N	Y	Y	30	S	N	1	53
MT	N	Y	Y	30	Y	N	10	53
NE	Y	Y	Y	30	Y	N	10	53
NV	Y	Y	Y	21	N	N	10	53
NH	N	Y	N	15	Y	N	1	53
NJ	N	Y	Y	12	Y	Y	5	53
NM	N	Y	Y	26	N	N	10	57.5
NY	N	Y	Y	30	S	Y	1	53
NC	Y	Y	N	6	S	N	10	53
ND	Y	Y	N	30	Y	N	1	53
OH	N	Y	Y	18	Y	N	10	53

OK	N	Y	N*	30	N	N	10	59.5
OR	N	Y	Y	30	S	N	10	53
PA	N	Y	Y	11	N	Y	10	53
RI	N	Y	Y	22	N	N	10	48.5
SC	Y	N	N	8	S	N	10	53
SD	Y	Y	N	30	N	N	1	53
TN	Y	N	Y	30	Y	Y	10	50
TX	Y	Y	Y	7	S	Y	10	59
UT	Y	Y	N	30	Y	N	1	48; 53 Wp
VT	N	Y	N	30	N	N	5	53
VA	Y	Y	N	30	N	N	10	53
WA	N	Y	Y	30	Y	Y	10	48; 53 Wp
WV	N	Y	Y	30	N	N	10	53
WI	N	Y	Y	19	N	Y	5	53
WY	Y	Y	Y	23	N	N	10	60

Y: Throughout State
S: in Some or All School Districts
N: No

Source: 8

Source: 8

Source: 8

Source: 9

Source: 9

Source: 9

Source: 11

Source: 11

Table A.2.6 Workers' Comp Regulations

	Compulsory Workers Compensation Legislation	Workers Compensation Waivers Permitted	Employer must Insure Through a State Fund	Self Insurance by Private Carrier	Self Insurance by Individual Employer	Self Insurance by Group of Employers	Numerical Exemptions? & Max Employees for Exemption
AL	Y	N	N	Y	Y	Y	5
AK	Y	Y	N	Y	Y	N	N
AZ	Y	Y	C	Y	Y	N	N
AR	Y	Y	N	Y	Y	Y	3
CA	Y	N	C	Y	Y	N	N
CO	Y	Y	C	Y	Y	Y	N
CT	Y	Y	N	Y	Y	Y	N
DE	Y	N	N	Y	Y	N	N
FL	Y	Y	N	Y	Y	Y	4
GA	Y	Y	N	Y	Y	Y	3
HI	Y	N	C	Y	Y	Y	N
ID	Y	N	C	Y	Y	N	N
IL	Y	N	N	Y	Y	Y	N
IN	Y	N	N	Y	Y	N	N
IA	Y	Y	N	Y	Y	Y	N
KS	Y	Y	N	Y	Y	Y	N
KY	Y	Y	C	Y	Y	Y	N
LA	Y	Y	C	Y	Y	Y	N
ME	Y	Y	C	Y	Y	Y	N
MD	Y	Y	C	Y	Y	Y	N
MA	Y	N	N	Y	Y	Y	N
MI	Y	Y	C	Y	Y	Y	3
MN	Y	N	C	Y	Y	Y	N
MS	Y	N	N	Y	Y	Y	5
MO	Y	N	E	Y	Y	Y	5
MT	Y	Y	C	Y	Y	Y	N
NE	Y	Y	N	Y	Y	N	N
NV	Y	N	E	N	Y	N	N
NH	Y	N	N	Y	Y	Y	N
NJ	N*	N	N	Y	Y	N	N
NM	Y	Y	N	Y	Y	Y	3
NY	Y	N	C	Y	Y	Y	N
NC	Y	Y	N	Y	Y	Y	3
ND	Y	N	E	N	N	N	N
OH	Y	Y	E	N	Y	N	N
OK	Y	N	C	Y	Y	Y	N
OR	Y	N	C	Y	Y	Y	N
PA	Y	N	C	Y	Y	Y	N
RI	Y	N	N	Y	Y	Y	4
SC	N	Y	N	Y	Y	Y	4
SD	Y	Y	N	Y	Y	Y	N

TN	Y	Y	C	Y	Y	Y	5
TX	N**	N	C	Y	Y	N	N
UT	Y	N	C	Y	Y	N	N
VT	Y	Y	N	Y	Y	N	N
VA	Y	N	N	Y	Y	Y	3
WA	Y	N	E	N	Y	Y	N
WV	Y	N	E	N	Y	N	N
WI	Y	N	N	Y	Y	N	3
WY	N***	N	E	N	Y	N	N

Source: 12

Source: 12

Source: 12

Source: 12

Source: 12

Source: 12

Source: 12

Table A.2.7

Insurance Regulation			Public Utility Regulation		
	Full Time Equivalent Employees of Insurance Regulation Organization 1993	Rank	Full Time Equivalent Employees of State Public Utilities Association 1995	Rank	
AL	76	32	148	21	
AK	46	41	44	43	
AZ	94	26	250	12	
AR	76	32	117	30	
CA	1097.5	1	1138.5	1	
CO	84.5	30	98.5	32	
CT	101	24	124	27	
DE	45	43	24	47	
FL	895.5	4	408	8	
GA	188	13	140	22	
HI	43	45	31	45	
ID	64.5	37	57	37	
IL	327	7	310	10	
IN	72	35	68	36	
IA	83.5	31	74	34	
KS	171.2	14	215	15	
KY	112	21	119	28	
LA	224	10	106	31	
ME	73	34	69	35	
MD	227	9	135	25	
MA	138	18	140	22	
MI	125	19	200	17	
MN	120.6	20	45	42	
MS	85	29	139	24	
MO	190	12	203	16	
MT	35	48	46	41	
NE	97.2	25	48	39	
NV	43	45	118	29	
NH	46	41	75	33	
NJ	520	5	388	9	
NM	67	39	50	38	
NY	929	3	725	2	
NC	363	6	150	20	
ND	43.5	44	47	40	
OH	218	11	458	5	
OK	104	23	454	6	
OR	89.3	27	450	7	
PA	256	8	581	4	
RI	50	40	38	44	
SC	105	22	128	26	
SD	28	49	24	47	
TN	88	28	257	11	
TX	1019.8	2	220	14	
UT	55	38	15	49	
VT	42	47	14	50	
VA	169	15	612	3	
WA	146	16	180	19	
WV	54	39	235	13	
WI	140	17	184.5	18	
WY	24	50	30	46	

SOURCE:13

SOURCE:4

Table A.2.8

Miscellaneous Regulations

	Corporate Constituency Statutes (Board May Consider Non-share Holder Constituencies)	Property Rights Legislation, 1996	Recycling Programs, Statewide Law	Grants or Loans to Assist Local Implementation of Recycling Programs	State Law Sets Specific Waste Reduction Goals	State Law Requires Mandatory Recycling Programs for Municipalities
AL	N	N	1	1	1	1
AK	N	N	1	1	1	1
AZ	Y	Y	1	1	1	1
AR	N	N	10	10	1	1
CA	N	N	10	10	10	10
CO	N	N	1	10	1	1
CT	Y	N	10	10	10	1
DE	N	Y	1	10	10	1
FL	Y	Y	10	10	10	10
GA	Y	N	10	10	10	1
HI	Y	N	10	10	1	1
ID	Y	Y	1	1	1	1
IL	Y	N	10	10	10	1
IN	Y	N	10	10	10	1
IA	Y	N	10	10	10	1
KS	N	Y	1	10	1	1
KY	Y	N	1	10	1	1
LA	Y	Y	10	10	10	1
ME	Y	Y	10	10	10	1
MD	N	N	10	10	10	10
MA	Y	N	10	10	10	1
MI	N	Y	10	10	10	1
MN	Y	N	10	10	10	1
MS	Y	Y	1	10	10	1
MO	Y	Y	10	1	10	1
MT	N	Y	1	1	1	1
NE	Y	N	1	10	1	1
NV	N	N	1	1	1	1
NH	N	N	1	1	10	1
NJ	Y	N	10	10	10	10
NM	Y	Y	10	10	10	1
NY	Y	N	10	10	10	1
NC	N	Y	10	10	10	1
ND	N	Y	1	1	1	1
OH	Y	N	10	10	10	10
OK	N	N	10	10	1	1
OR	Y	Y	1	1	1	1
PA	Y	N	10	10	10	1
RI	Y	N	10	10	10	10
SC	N	N	1	10	1	1
SD	Y	Y	1	1	1	1
TN	Y	Y	10	1	1	1
TX	N	Y	1	1	1	1
UT	N	Y	1	1	1	1
VT	N	N	10	10	10	1
VA	N	Y	10	1	10	10
WA	N	N	10	10	10	1
WV	N	Y	10	1	10	1
WI	Y	N	10	10	1	1
WY	Y	Y	10	10	1	1

SOURCE: 14 SOURCE: 15

Table A.2.9 Sources of Data

SOURCE	
1	CQ State Fact Finder
2	MQ (Federation of Tax Administrators)
3	MQ (Us Census Bureau)
4	Book of the States
5	MQ (USDA)
6	Statistical Abstract of U.S.
7	Forbes 1/17/94
8	Free Market News
9	Center for Education Reform
10	MQ (USDA)
11	Deregulating Freight Transportation; Teke, Best, Mintrom; AEI; 1995
12	State Workers' Compensation Laws USDL
13	National Association of Insurance Commissioners
14	Small Business Survival Foundation

Table A.2.10 Data Sets

Data Set 1:

Contains all 145 economic freedom indicators. Occupational licensing and education requirement indicators for each profession are treated as separate indicators rather than compiled into three indicators. This gives a total of 214 indicators.

Data Set 2:

Contains 125 economic freedom indicators. Selected indicators from Data Set 1 were eliminated because of redundancy. Also, occupational licensing and education requirement indicators for each profession are averaged into three indicators instead of considered separately on their own.

The indicators not included are:

1-7, 9, 15, 18, 23, 29, 33, 119, 120, 121, 122, 123, 134, 136

The occupational licensing and education indicators (52a-o, 53a-ap, and 54a-o) are averaged into 52avg, 53avg, and 54avg.

In addition to pairing down the number of indicators, the indicators are sorted into five sectors: the fiscal sector, the regulatory sector, the judicial sector, the government size sector, and the welfare spending sector.

The fiscal sector contains 37 indicators:

8, 10-14, 16, 17, 19-22, 24-28, 30-32, 34-50

The regulatory sector contains 67 indicators:

52avg, 53avg, 54avg, 55-117, and 135

The judicial sector contains six indicators:

118 and 124-128

The government size sector contains six indicators:

51 and 129-13

The welfare spending sector contains nine indicators:

137-145

Data Set 3:

Data Set 3 is divided into the same sectors as Data Set 2. However, there are fewer indicators used in Data Set 3. Some of the indicators are averages of groups of indicators that are closely related.

The new indicators for the fiscal sector are created as follows:

Indinc is an indicator that deals with personal income taxes. It is the average of indicators 12, 19, and 20.

Saltax is an indicator of sales taxes. It is the average of indicators 23 and 26.

Exctax is an indicator of excise taxes. It is the average of indicators 30, 31, 32, 34, 35, and 36.

Lictax deals with license taxes. It is the average of indicators 37, 38, 40, 41, 42, and 43.

Corp is concerned with corporate taxes. It is the average of indicators 21, 22, and 29.

Debt captures state debt. It is the average of indicators 48 and 49.

Along with these new indicators, indicators 8, 10, 13, 17, 44, and 45 form the fiscal sector. So the fiscal sector has a total of 12 indicators, but it actually uses 28 indicators.

The new indicators for the regulatory sector are created as follows:

Purlaw is an indicator that captures purchasing regulations for state and local government agencies. It is an average of indicators 56 through 68.

Lableg is an indicator of labor legislation. It is constructed by averaging indicators 78 through 83 to get the variable wclleg. Then the average of indicators 69, 70, 71, 77, and wclleg is taken to get lableg.

Schleg is an indicator of public school regulation. It is constructed by averaging indicators 72, 73, 74, and 135.

Recycle is an indicator of recycling regulations. It is constructed by averaging indicators 88 through 97.

Toxic is captures waste management regulation. It is the average of indicators 98-100.

Air is an indicator of air quality regulation. It is the average of indicators 101-104.

Water is an indicator of water quality regulation. It is the average of indicators 105 and 106.

Engtran captures regulation of energy and transportation. It is the average of indicators 108-113.

Polute captures regulation of the workplace and growth management. It is the average of indicators 114-117.

Along with the new indicators, the old indicators 52avg, 53avg, 54avg, 55, 84-87, and 107 are used in the regulatory sector. So the regulatory sector is constructed with 18 indicators, but actually uses 65 indicators.

The judicial sector uses one new indicator:

Tort captures efforts to reform the tort law in the states. It is the average of indicators 124-128.

Tort and indicator 118 are averaged to construct the score for the judicial sector. Six indicators are actually used.

Two new indicators are formed for the government size sector:

Govrep captures the amount of representation citizens in each state have in their state government. It is the average of indicators 131 and 51.

Govemp captures the size of the government workforce. It is the average of indicators 129 and 130.

The score for the government size sector is determined by averaging govrep, govemp, and indicator 132. Five indicators are used in all.

No new indicators were constructed for the welfare spending sector. It is constructed the same as in Data Set 2, by averaging indicators 137-145.

Data Set 4:

Data Set 4 is much the same as Data Set 2 with one important difference. Where there were suitable alternative indicators, indicators of the magnitude of tax and general revenues were replaced. This was a response to the assertion made throughout the literature that tax rates and government expenditures are better measurements of the loss of economic freedom than are revenues. Indicator 50 was also removed from this data set because of incomplete information.

Using Data Set 1 as a reference, the indicators not included are as follows:
9, 10, 12, 13, 15, 18, 23-25, 28, 29, 32, 33, 36, 39, 47, 50, 119-123, 134, and 136.

The fiscal sector was constructed with 33 indicators:
1-8, 11, 14, 16, 17, 19-22, 26, 27, 30, 31, 34, 35, 37, 38, 40-46, 48, and 49.

The regulatory sector is the same as in Data Set 2, with 67 indicators.

The judicial sector uses the same six indicators as in Data Set 2.

The government size sector uses the same six indicators as in Data Set 2.

The welfare spending sector uses the same nine indicators as in Data Set 2.

Data Set 5:

Data Set 5 is much the same as Data Set 3, with the same types of modifications found in Data Set 4.

The new indicators are all the same as in Data Set 3 except for the following:

Indtax is the average of indicators 19 and 20.

Saletax, in which indicator 23 is replaced by indicator 2.

Utiltax which captures utility taxes. It is the average of indicators 6 and 27.

Exctax is the average of indicators 30, 31, 34, and 35.

Corp is the average of indicators 21 and 22.

Dgtax captures death and gift taxes and is the average of indicators 3 and 44.

All of the new indicators are combined with indicators 8, 11, 14, 16, 17, 45, 49, 1, 4, 5, and 7 to get the fiscal sector score.

All other sectors and new indicators within the sectors are the same as in Data Set 3.

Table A.2.11 Index Construction

Formulas for Constructing the Indices

The *i*th freedom indicator

The eigen value for the *i*th freedom indicator from principle component analysis.

$$Index = \sum_{i=1}^{215} L_i \div 215$$

Constructed using data set 1.

$$Index1 = \sum_{i=1}^{125} L_i \div 125$$

Constructed using data set 2.

$Index2 = 0.2 \times \text{Fiscal Sector} + 0.2 \times \text{Regulatory Sector} + 0.2 \times \text{Government Size}$

$+ 0.2 \times \text{Judicial Sector} + 0.2 \times \text{Welfare Spending}$

Constructed using data set 2.

$Index3 = 0.4 \times \text{Fiscal Sector} + 0.4 \times \text{Regulatory Sector} + 0.1 \times \text{Government Size}$
 $+ 0.05 \times \text{Judicial Sector} + 0.05 \times \text{Welfare Spending}$

Constructed using data set 2.

$Index4 = 0.5 \times \text{Fiscal Sector} + 0.5 \times \text{Regulatory Sector}$

Constructed using data set 2.

$Index5 = 1/3 \text{ Fiscal Sector} + 1/3 \text{ Regulatory Sector} + 1/3 \text{ Welfare Spending}$

Constructed using data set 2.

$Index6 = 0.2 \times \text{Fiscal Sector} + 0.2 \times \text{Regulatory Sector} + 0.2 \times \text{Government Size}$

$+ 0.2 \times \text{Judicial Sector} + 0.2 \times \text{Welfare Spending}$

Constructed using data set 3.

$Index7 = 0.4 \times \text{Fiscal Sector} + 0.4 \times \text{Regulatory Sector} + 0.1 \times \text{Government Size}$
 $+ 0.05 \times \text{Judicial Sector} + 0.05 \times \text{Welfare Spending}$

Constructed using data set 3.

$Index8 = 0.3 \times \text{Fiscal Sector} + 0.3 \times \text{Regulatory Sector} + 0.2 \times \text{Government Size}$
 $+ 0.1 \times \text{Judicial Sector} + 0.1 \times \text{Welfare Spending}$

Constructed using data set 3.

$Index9 = 0.4 \times \text{Fiscal Sector} + 0.4 \times \text{Regulatory Sector} + 0.1 \times \text{Judicial Sector} +$
 $0.1 \times \text{Welfare Spending}$

Constructed using data set 3.

$Index10 = 0.25 \times \text{Fiscal Sector} + 0.25 \times \text{Regulatory Sector} + 0.25 \times \text{Judicial Sector} +$
 $0.25 \times \text{Welfare Spending}$

Constructed using data set 3.

$Index11 = 0.25 \times \text{Fiscal Sector} + 0.25 \times \text{Regulatory Sector} + 0.25 \times \text{Government Size}$
 $+ 0.25 \times \text{Welfare Spending}$

Constructed using data set 3.

$Index12 = 1/3 \times \text{Fiscal Sector} + 1/3 \times \text{Regulatory Sector} + 1/3 \times \text{Judicial Sector}$
Constructed using data set 3.

$Index13 = 1/3 \times \text{Fiscal Sector} + 1/3 \times \text{Regulatory Sector} + 1/3 \times \text{Government Size}$
Constructed using data set 3.

$Index14 = 1/3 \times \text{Fiscal Sector} + 1/3 \times \text{Regulatory Sector} + 1/3 \times \text{Welfare Spending}$
Constructed using data set 3.

$Index15 = 0.5 \times \text{Fiscal Sector} + 0.5 \times \text{Regulatory Sector}$
Constructed using data set 3.

$$Index16 = \sum_{i=1}^{121} L_i \div 121$$

Constructed using data set 4.

$Index17 = 0.2 \times \text{Fiscal Sector} + 0.2 \times \text{Regulatory Sector} + 0.2 \times \text{Government Size}$
 $+ 0.2 \times \text{Judicial Sector} + 0.2 \times \text{Welfare Spending}$
Constructed using data set 4.

$Index18 = 0.4 \times \text{Fiscal Sector} + 0.4 \times \text{Regulatory Sector} + 0.1 \times \text{Government Size}$
 $+ 0.05 \times \text{Judicial Sector} + 0.05 \times \text{Welfare Spending}$
Constructed using data set 4.

$Index19 = 0.5 \times \text{Fiscal Sector} + 0.5 \times \text{Regulatory Sector}$
Constructed using data set 4.

$Index20 = 1/3 \times \text{Fiscal Sector} + 1/3 \times \text{Regulatory Sector} + 1/3 \times \text{Welfare Spending}$
Constructed using data set 4.

$Index21 = 0.2 \times \text{Fiscal Sector} + 0.2 \times \text{Regulatory Sector} + 0.2 \times \text{Government Size}$
 $+ 0.2 \times \text{Judicial Sector} + 0.2 \times \text{Welfare Spending}$
Constructed using data set 5.

$Index22 = 0.4 \times \text{Fiscal Sector} + 0.4 \times \text{Regulatory Sector} + 0.05 \times \text{Government Size}$
 $+ 0.05 \times \text{Judicial Sector} + 0.1 \times \text{Welfare Spending}$
Constructed using data set 5.

$Index23 = 0.3 \times \text{Fiscal Sector} + 0.3 \times \text{Regulatory Sector} + 0.2 \times \text{Government Size}$
 $+ 0.1 \times \text{Judicial Sector} + 0.1 \times \text{Welfare Spending}$
Constructed using data set 5.

$Index24 = 0.4 \times \text{Fiscal Sector} + 0.4 \times \text{Regulatory Sector} + 0.1 \times \text{Judicial Sector}$
 $+ 0.1 \times \text{Welfare Spending}$
Constructed using data set 5.

$Index25 = 0.25 \times \text{Fiscal Sector} + 0.25 \times \text{Regulatory Sector} + 0.25 \times \text{Judicial Sector}$
 $+ 0.25 \times \text{Welfare Spending}$
Constructed using data set 5.

$Index26 = 0.25 \times \text{Fiscal Sector} + 0.25 \times \text{Regulatory Sector} + 0.25 \times \text{Government Size}$
 $+ 0.25 \times \text{Welfare Spending}$
Constructed using data set 5.

$Index27 = 1/3 \times \text{Fiscal Sector} + 1/3 \times \text{Regulatory Sector} + 1/3 \times \text{Judicial Sector}$
Constructed using data set 5.

$Index28 = 1/3 \times \text{Fiscal Sector} + 1/3 \times \text{Regulatory Sector} + 1/3 \times \text{Government Size}$
Constructed using data set 5.

$Index29 = 1/3 \times \text{Fiscal Sector} + 1/3 \times \text{Regulatory Sector} + 1/3 \times \text{Welfare Spending}$
Constructed using data set 5.

$Index30 = 0.5 \times \text{Fiscal Sector} + 0.5 \times \text{Regulatory Sector}$
Constructed using data set 5.

$Index31 = 0.05 \times \text{Fiscal Sector} + 0.45 \times \text{Regulatory Sector} + 0.04 \times \text{Judicial Sector}$
 $+ 0.26 \times \text{Government Size} + 0.2 \times \text{Welfare Spending}$

Constructed using data set 2. Weights found by placing the sector scores from data set 2 in a hedonic model with migration as the dependent variable.

$Index32 = 0.5 \times \text{Regulatory Sector} + 0.5 \times \text{Government Size}$
Constructed using data set 3.

$Index33 = 0.5 \times \text{Regulatory Sector} + 0.5 \times \text{Government Size}$
Constructed using data set 2.

$Index34 = 0.06 \times \text{Fiscal Sector} + 0.4 \times \text{Regulatory Sector} + 0.08 \times \text{Judicial Sector}$
 $+ 0.28 \times \text{Government Size} + 0.18 \times \text{Welfare Spending}$

Constructed using data set 3. Weights found by placing the sector scores from data set 3 in a hedonic model with migration as the dependent variable.

$Index35 = 0.04 \times \text{Fiscal Sector} + 0.55 \times \text{Regulatory Sector} + 0.01 \times \text{Judicial Sector}$
 $+ 0.22 \times \text{Government Size} + 0.18 \times \text{Government Spending}$

Constructed using data set 4. Weights found by placing the sector scores from data set 4 in a hedonic model with migration as the dependent variable.

$Index36 = 0.13 \times \text{Fiscal Sector} + 0.53 \times \text{Regulatory Sector} + 0.04 \times \text{Judicial Sector}$
 $+ 0.16 \times \text{Government Size} + 0.14 \times \text{Welfare Spending}$

Constructed using data set 5. Weights found by placing the sector scores from data set 5 in a hedonic model with migration as the dependent variable.

$Index37 = 0.5 \times \text{Regulatory Sector} + 0.5 \times \text{Government Size}$
Constructed using data set 4.

$Index38 = 0.5 \times \text{Regulatory Sector} + 0.5 \times \text{Government Size}$
Constructed using data set 5.

$Index39 = 0.41 \times \text{Fiscal Sector} + 0.44 \times \text{Regulatory Sector} + 0.02 \times \text{Judicial Sector} + 0.06 \times \text{Government Size} + 0.07 \times \text{Welfare Spending}$
Constructed using principle component analysis of data set 2.

$Index40 = 0.35 \times \text{Fiscal Sector} + 0.35 \times \text{Regulatory Sector} + 0.03 \times \text{Judicial Sector} + 0.05 \times \text{Government Size} + 0.22 \times \text{Welfare Spending}$

Constructed using principle component analysis of data set 3.

$$Index41 = \sum_{i=1}^{214} L_i \times \frac{I_i}{\sum I_j}$$

Constructed using principle component analysis of data set 1.

$Index42 = 0.265 \times \text{Fiscal Sector} + 0.575 \times \text{Regulatory Sector} + 0.04 \times \text{Judicial Sector} + 0.04 \times \text{Government Size} + 0.08 \times \text{Welfare Spending}$
Constructed using principle component analysis of data set 4.

$Index43 = 0.45 \times \text{Fiscal Sector} + 0.33 \times \text{Regulatory Sector} + -0.01 \times \text{Judicial Sector} + 0.04 \times \text{Government Size} + 0.19 \times \text{Welfare Spending}$

Constructed using principle component analysis of the indicator scores of data set 5.

$Index44 = 0.185 \times \text{Fiscal Sector} + 0.315 \times \text{Regulatory Sector} + 0.24 \times \text{Judicial Sector} + 0.06 \times \text{Government Size} + 0.2 \times \text{Welfare Spending}$

Constructed using principle component analysis of the sector scores of data set 2.

$$\text{Index45} = 0.27 \times \text{Fiscal Sector} + 0.25 \times \text{Regulatory Sector} + 0.04 \times \text{Judicial Sector} + 0.135 \times \text{Government Size} + 0.305 \times \text{Welfare Spending}$$

$$\text{Index46} = 0.16 \times \text{Fiscal Sector} + 0.31 \times \text{Regulatory Sector} + 0.24 \times \text{Judicial Sector} + 0.07 \times \text{Government Size} + 0.22 \times \text{Welfare Spending}$$

$$\text{Index47} = 0.28 \times \text{Fiscal Sector} + 0.22 \times \text{Regulatory Sector} + 0.03 \times \text{Judicial Sector} + 0.16 \times \text{Government Size} + 0.31 \times \text{Welfare Spending}$$

Table A.2.12 Sources

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 - a) CPA
 - b) Architect
 - c) Auctioneer
 - d) Barber
 - e) Cosmetologist
 - f) Embalmer
 - g) Professional Engineer
 - h) Funeral Director
 - i) Insurance Agent
 - j) Insurance Broker
 - k) Landscape Architect
 - l) Polygraph Examiner
 - m) Real Estate Agent
 - n) Real Estate Broker
 - o) Surveyor, Source: 4
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 - a) Acupuncturist
 - b) Chiropractor
 - c) Professional Counselor
 - d) Alcoholism Counselor
 - e) Drug Counselor
 - f) Pastoral Counselor
 - g) Substance Abuse Counselor
 - h) Dentist
 - i) Dental Assistant
 - j) Dental Hygienist
 - k) Denturist
 - l) Dietitian
 - m) EMT
 - n) Hearing Aid Dealer and Fitter
 - o) Homeopath
 - p) Massage Therapist
 - q) Licensed Practical Nurse
 - r) Nurse Midwife
 - s) Nurse Practitioner
 - t) Registered Nurse
 - u) Nursing Home Administrator
 - v) Occupational Therapist
 - w) Occupational Therapy Assistant
 - x) Optician
 - y) Optometrist
 - z) Osteopath
 - aa) Pharmacist
 - ab) Physical Therapist
 - ac) Physical Therapist Assistant
 - ad) Physician
 - ae) Physician Assistant
 - af) Podiatrist
 - ag) Psychologist
 - ah) Radiological Technologist
 - ai) Radiation Therapist
 - aj) Respiratory Therapist
 - ak) Sanitarian
 - al) Social Worker

- am) Speech Pathologist
 - an) Marriage and Family Therapist
 - ao) Veterinarian
 - ap) Veterinary Tech, Source: 4
53. Continuing Education Requirements for Selected Professions:
- a) Architect
 - b) CPA
 - c) Dentist
 - d) Professional Engineer
 - e) Lawyer
 - f) Nurses
 - g) Nursing Home Administrator
 - h) Optometry
 - i) Pharmacy
 - j) Physical Therapist
 - k) Physician
 - l) Psychologist
 - m) Real Estate
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58. Preferences to Recycled Paper Affecting Public Procurement, Source: 4
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64. Does State Purchase Alternative Fuel Vehicles?, Source: 4
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