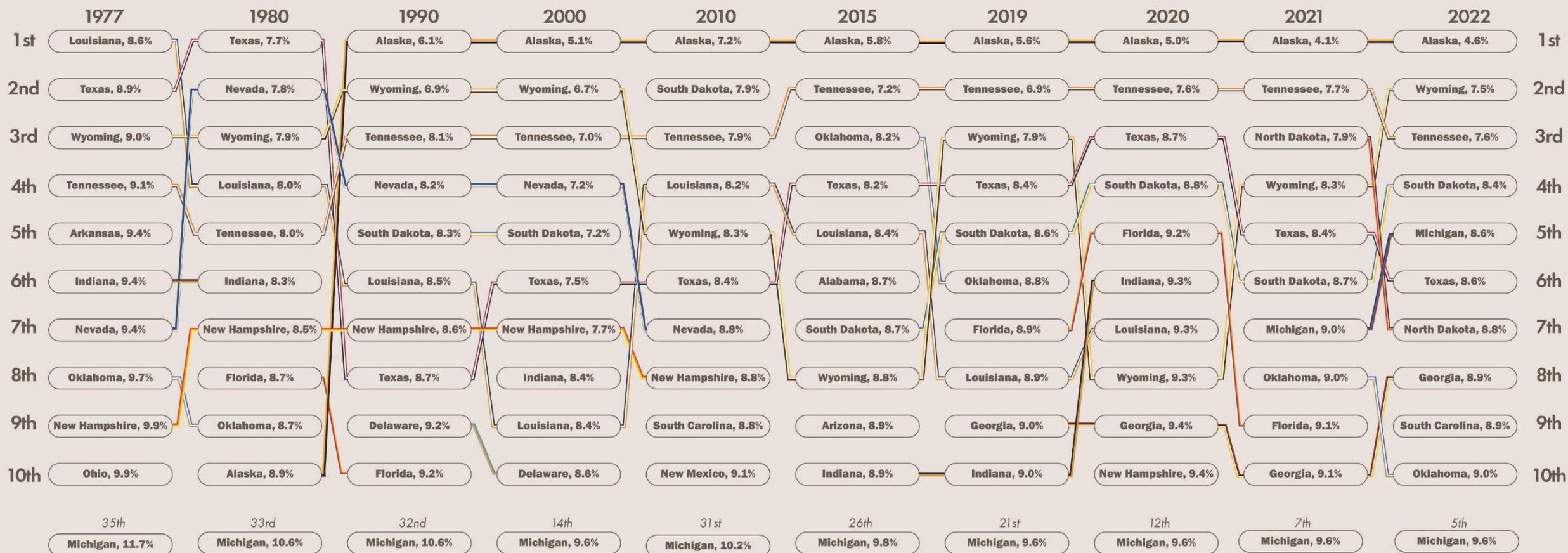


Ten Lowest State and Local Tax Burdens, Selected Years

Includes Michigan's rankings over each data point



State and local tax burden is defined as state and local taxes paid by a state's residents divided by that state's share of net national product. As stated by the Tax Foundation, tax burdens are ultimately borne by many people who do not directly remit them, taxes imposed by state and local governments are often borne by nonresidents. When measuring the burden imposed on a given state's residents by all state and local taxes, one cannot look exclusively to collections figures for the governments located within state borders. A significant amount of tax shifting takes place across state lines, and this shifting is not uniform.

Tax burden measures are not measures of the size of government in a state, nor are they technically measures of the complete burden of taxation faced by a given state's residents.

Source: Tax Foundation
SFA Staff Contact: Bobby Canell, Economist

