



# PUBLIC POLICY ADVISOR

## Trends in State-local Tax Revenue: 1970-87

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In 1987 the U.S. Department of Commerce made major revisions in state personal income estimates. These revisions raised personal income by as much as 5 percent for some years between 1969 and 1986. One consequence was to change previously published figures on tax revenue per \$100 of personal income. Based on the adjusted statistics, state and local revenue took a smaller share of personal income than originally was reported.

According to the first estimate, state-local tax revenue per \$100 was \$12.75 in 1978 and \$11.66 in 1970. The revised figures are \$12.08 in 1978 and \$11.33 in 1970. This change calls into question the assumption that the tax revolt of the 1970s, including Proposition 13 in California and Proposition 2 1/2 in Massachusetts, resulted in a sharp decline in the tax burden between 1978 and 1987.<sup>1</sup> The latest numbers still show a decline, but only \$.62 per \$100 (5.1 percent) rather than the original estimate of \$1.29 per \$100 (10.1 percent). In Michigan, the revisions alter the tax burden decline from \$.58 per \$100 (-4.6 percent) to \$.14 per \$100 (-1.2 percent). The original data showed a decline in 46 states from 1978 to 1987, whereas the new statistics show a decline in only 37 states. Exhibit 1 presents for each state the original and revised numbers for 1970 and 1978 as well as the current estimate for 1987.

### 1970-78 TRENDS

As did the old data, the new information shows that many states experienced a sharp rise in tax revenue as a share of personal income from 1970 to 1978. In only 14 states did revenue decline; five of these were in the Plains region, where strong gains in farm income outpaced revenue increases.

The largest increases during this period were: Alaska, 74.9 percent; Wyoming, 23 percent; Massachusetts, 22.3 percent; New Jersey, 18.1 percent; California, 15.8 percent; Delaware, 14.5 percent; New York, 13.4 percent; and Minnesota, 13.1 percent. The average for all states was 6.6 percent, or \$0.75 per \$100.

The large increases in Alaska and Wyoming resulted from sharp gains in revenue due to the hike in oil prices. The increase in New Jersey was due largely to enactment of an income tax in 1976. The situation in Massachusetts, California, Minnesota, and New York can be explained by general tax increases and economic growth (interacting with progressive income taxes to generate large revenue gains). The increases in Massachusetts and California helped trigger the tax-cutting propositions mentioned above. Minnesota and New York took legislative action in the 1980s to cut tax rates—in particular, their high marginal income tax rates.

1 For many states, tax revenue per \$100 of personal income is a good measure of the tax burden on residents. However, for states such as Alaska or Wyoming, which receive large sums from taxing natural resources, or Vermont and Hawaii, which receive substantial revenue from tourists, this measure overstates the tax burden, as taxes are exported to nonresidents.

**EXHIBIT 1**

**State-Local Tax Revenue per \$100 of State Personal Income,  
by State and Region, FY 1970, FY 1978, FY 1987 (original and revised data)**

State	FY 1970 Original	FY 1970 Revised	FY 1978 Original	FY 1978 Revised	FY 1987	% Change FY 1970-FY1978	% Change FY 1978-FY1987	% Change FY 1970-FY1987
<b>New England</b>								
Connecticut	\$10.66	\$10.22	\$11.64	\$11.02	\$11.38	7.8%	3.3%	11.4%
Maine	12.64	12.17	13.29	12.33	12.77	1.3	3.6	4.9
Massachusetts	12.45	11.82	15.11	14.46	11.93	22.3	-17.5	0.9
New Hampshire	9.87	9.09	10.51	9.71	8.99	6.8	-7.4	-1.1
Rhode Island	11.03	10.93	12.52	12.00	11.93	9.8	-0.6	9.1
Vermont	14.68	14.22	14.48	13.46	12.38	-5.3	-8.0	-12.9
<b>Mid-Atlantic</b>								
Delaware	11.12	10.43	12.28	11.94	11.88	14.5	-0.5	13.9
Maryland	12.33	11.77	13.02	12.31	11.47	4.6	-6.8	-2.5
New Jersey	10.58	10.05	12.42	11.87	11.35	18.1	-4.4	12.9
New York	14.62	14.37	17.19	16.30	16.25	13.4	-0.3	13.1
Pennsylvania	10.96	10.65	12.25	11.61	10.95	9.0	-5.7	2.8
<b>Great Lakes</b>								
Illinois	11.43	11.30	11.80	10.90	10.62	-3.5	-2.6	-6.0
Indiana	9.83	9.80	10.29	9.87	9.98	0.7	1.1	1.8
Michigan	11.55	11.35	12.67	12.23	12.09	7.8	-1.1	6.5
Ohio	9.11	8.92	9.93	9.52	10.87	6.7	14.2	21.9
Wisconsin	14.61	13.97	14.16	13.58	12.53	-2.8	-7.7	-10.3
<b>Plains</b>								
Iowa	12.49	12.22	11.62	10.98	11.40	-10.1	3.8	-6.7
Kansas	10.96	11.28	11.29	11.12	10.36	-1.4	-6.8	-8.2
Minnesota	12.50	11.99	14.16	13.56	12.80	13.1	-5.6	6.8
Missouri	9.97	9.79	9.94	9.46	9.11	-3.4	-3.7	-6.9
Nebraska	11.25	11.27	12.15	11.79	10.60	4.6	-10.1	-5.9
North Dakota	12.53	12.49	11.63	11.56	10.12	-7.4	-12.5	-19.0
South Dakota	13.29	13.47	11.48	11.10	10.12	-17.6	-8.8	-24.9
<b>Southeast</b>								
Alabama	9.98	9.51	10.21	9.80	9.67	3.0	-1.3	1.7
Arkansas	9.75	9.73	10.18	9.80	9.42	0.7	-3.9	-3.2
Florida	10.52	9.85	10.64	9.79	9.60	-0.6	-1.9	-2.5
Georgia	10.04	9.99	11.26	10.66	10.40	6.7	-2.4	4.1
Kentucky	10.46	10.29	11.26	10.82	10.77	5.2	-0.5	4.7
Louisiana	11.58	11.60	12.25	11.70	10.86	0.9	-7.2	-6.4
Mississippi	12.53	12.48	11.77	11.13	10.19	-10.8	-8.4	-18.3
North Carolina	10.51	10.45	10.93	10.65	11.10	1.9	4.2	6.2
South Carolina	10.12	9.94	11.09	10.80	11.07	8.7	2.5	11.4
Tennessee	9.80	9.58	10.74	10.21	9.74	6.6	-4.6	1.7
Virginia	10.24	9.73	11.05	10.69	10.25	9.9	-4.1	5.3
West Virginia	11.09	10.88	11.29	11.16	11.51	2.6	3.1	5.8
<b>Southwest</b>								
Arizona	13.20	12.63	14.28	13.66	12.07	8.2	-11.6	-4.4
New Mexico	12.68	12.50	13.26	12.65	11.71	1.2	-8.2	-7.1
Oklahoma	10.00	9.74	10.66	10.22	9.82	4.9	-3.9	0.8
Texas	9.71	9.53	10.55	10.02	9.92	5.1	-1.0	4.1
<b>Rocky Mountain</b>								
Colorado	12.21	11.62	12.55	11.70	10.61	0.7	-9.3	-8.7
Idaho	11.68	10.96	12.00	10.85	10.45	-1.0	-3.7	-4.7
Montana	12.72	12.41	13.76	12.95	11.44	4.4	-11.7	-7.8
Utah	12.67	12.52	12.66	11.91	12.49	-4.9	4.9	-0.2
Wyoming	13.43	12.42	15.95	15.28	17.33	23.0	13.4	39.5
<b>Far West</b>								
Alaska	10.02	9.17	17.49	16.04	17.48	74.9	9.0	90.6
California	13.38	12.62	15.80	14.62	11.68	15.8	-20.1	-7.4
Hawaii	14.40	13.45	14.02	13.17	13.39	-2.1	1.7	-0.4
Nevada	12.39	11.75	13.10	11.73	10.98	-0.2	-6.4	-6.6
Oregon	11.51	11.11	12.80	11.78	12.21	6.0	3.7	9.9
Washington	11.53	11.11	12.73	12.02	11.50	8.2	-4.3	3.5
<b>U.S. AVERAGE</b>	<b>\$11.66</b>	<b>\$11.33</b>	<b>\$12.75</b>	<b>\$12.08</b>	<b>\$11.46</b>	<b>6.6%</b>	<b>-5.1%</b>	<b>1.1%</b>

SOURCE: National Conference of State Legislators and Bureau of the Census, U.S. Department of Commerce, Governmental Finances in 1969-70 (Washington, D.C.: U.S. Government Printing Office, 1971). Percentage change calculations made by Public Sector Consultants, Inc.

In each of these cases, except New York, the large rise occurred in state rather than local taxes. Overall, state taxes per \$100 of personal income rose 12.9 percent during this period, while local taxes fell 1.2 percent. (See Exhibit 2.) In a number of instances, state tax hikes were accompanied by reductions in local property taxes. In Michigan, where surpluses generated by strong economic growth and higher taxes were used to finance a homestead property tax credit program (1973), state taxes rose 14.8 percent, while local taxes fell 2 percent.

Local taxes per \$100 of personal income dropped in 27 states; the decline was more than 20 percent in eight states, including Indiana and Wisconsin. State taxes fell in only six states, the largest decline being 15.9 percent in Vermont.

### 1978-87 TRENDS

The tax revolt and the severe recession of the early 1980s caused a slowdown in government taxing and spending. From 1978-87, tax revenue per \$100 of personal income dropped in 37 states. The largest declines during the period were: California, 20.1 percent; Massachusetts, 17.5 percent; North Dakota, 12.5 percent; Montana, 11.7 percent; Arizona, 11.6 percent; and Nebraska, 10.1 percent. The average for all states was 5.1 percent, or \$0.62 per \$100 of personal income. (Refer to Exhibit 1.)

The drops in California and Massachusetts were due to ballot propositions that sharply cut local property taxes. Taxes in California fell to well below the 1970 level and in Massachusetts to only slightly above that level. In Michigan, state-local tax revenues declined only slightly, from \$12.23 per \$100 to \$12.09, or 1.1 percent.

State-local tax revenue per \$100 of personal income increased more than 4.5 percent (\$0.50 per \$100) in four states: Ohio, 14.2 percent; Wyoming, 13.4 percent; Alaska, 9 percent; and Utah, 4.9 percent. In the last three, the oil boom generated large revenue increases. Taxes rose from an abnormally low level to provide needed public services in Ohio, which ranked last in state-local revenues per \$100 in FY 1970 and next to last in FY 1978; in 1987 it ranked 29th among all the states.

As during the 1970-78 period, the largest declines between 1978 and 1987 were in local levies, as the local property tax was the focus of much voter dissatisfaction. In Massachusetts, local taxes per \$100 of personal income dropped 41.6 percent, while state taxes rose 8.8 percent. In California, local taxes fell 41.9 percent, while state taxes declined only 2.2 percent. (Refer to Exhibit 2.) Nationwide, the local category decreased 10.9 percent and the state category only 1.1 percent. Local taxes rose in only 20 states, mainly in the Southeast and Southwest. The largest increases were: Alaska, 55.3 percent; Wyoming, 21.3 percent; Texas, 18.7 percent; Louisiana, 13.4 percent; and Oregon, 11.6 percent. All except Oregon are oil producers and benefited from the hike in petroleum prices.

### 1970-87 TRENDS

Looking at the entire FYs 1970-87 period, one finds a small growth in state-local tax revenues per \$100 of personal income (1.1 percent, or \$0.13 per \$100). There were increases in 26 states, including Michigan (6.5 percent, or \$0.74), and declines in 24 states. The largest changes are presented in Exhibit 3. For those states recording increases, the major share of the gain occurred in the FYs 1970-78 period,

**EXHIBIT 2**

**State and Local Tax Revenue Per \$100 of Personal Income,  
Percentage Change by State, FY 1970, FY 1978, FY 1987**

State	%Change FY 1970-FY 1978		% Change FY 1978-FY 1987		% Change FY 1970-FY 1987	
	State	Local	State	Local	State	Local
<b>New England</b>						
Connecticut	13.7%	2.0%	19.0%	-14.6%	35.3%	-12.9%
Maine	17.6	-18.5	9.1	-6.3	28.4	-23.7
Massachusetts	29.2	15.6	8.8	-46.1	40.6	-37.7
New Hampshire	14.1	2.3	-14.0	-2.9	-1.8	-0.7
Rhode Island	7.6	13.1	6.5	-10.3	14.6	1.4
Vermont	-15.9	13.9	-3.5	-14.1	-18.9	-2.1
<b>Mid-Atlantic</b>						
Delaware	18.1	1.0	1.6	-9.8	19.9	-8.9
Maryland	7.7	0.3	-4.7	-9.8	2.6	-9.5
New Jersey	34.3	6.5	19.2	-25.5	60.1	-20.7
New York	3.9	23.5	5.7	-5.6	9.9	16.5
Pennsylvania	14.9	0.5	-6.5	-4.4	7.5	-3.9
<b>Great Lakes</b>						
Illinois	1.9	-9.7	-5.1	0.6	-3.3	-9.2
Indiana	20.5	-22.5	3.5	-3.4	24.7	-25.1
Michigan	14.8	-2.0	-3.4	2.6	10.9	0.6
Ohio	25.9	-9.9	24.0	2.0	56.1	-8.1
Wisconsin	11.5	-23.7	-10.4	-1.8	-0.2	-25.1
<b>Plains</b>						
Iowa	7.4	-28.5	4.5	2.6	12.3	-26.6
Kansas	13.9	-15.9	-7.3	-6.3	5.6	-21.2
Minnesota	28.0	-10.1	-5.8	-5.1	20.6	-14.7
Missouri	6.1	-13.4	6.2	-16.4	12.6	-27.5
Nebraska	25.8	-12.2	-12.9	-6.8	9.5	-18.2
North Dakota	16.4	-33.5	-11.1	-15.2	3.5	-43.7
South Dakota	-8.0	-24.7	-5.5	-11.8	-13.0	-33.6
<b>Southeast</b>						
Alabama	4.9	-1.9	-4.6	8.4	0.0	6.4
Arkansas	6.3	-14.1	-4.2	-2.5	1.8	-16.3
Florida	3.2	-6.4	-6.1	4.9	-3.1	-1.7
Georgia	3.6	12.7	-4.7	1.6	-1.3	14.5
Kentucky	14.6	-20.3	-2.4	6.9	11.8	-14.8
Louisiana	1.1	0.4	-16.0	13.4	-15.1	13.9
Mississippi	-6.9	-22.0	-11.5	1.9	-17.6	-20.5
North Carolina	-1.6	12.3	2.2	9.8	0.5	23.3
South Carolina	7.8	11.0	0.9	7.6	8.8	19.5
Tennessee	8.4	3.4	-4.0	-5.8	4.1	-2.6
Virginia	9.0	11.1	-3.3	-5.3	5.4	5.2
West Virginia	9.2	-15.8	3.5	1.6	13.1	-14.4
<b>Southwest</b>						
Arizona	5.3	12.9	-7.3	-18.4	-2.4	-7.9
New Mexico	11.2	-28.8	-10.5	2.6	-0.5	-26.9
Oklahoma	13.1	-9.9	-7.0	3.2	5.2	-7.1
Texas	10.4	-1.4	-14.9	18.7	-6.1	17.0
<b>Rocky Mountain</b>						
Colorado	1.9	-0.6	-14.6	-3.8	-12.9	-4.3
Idaho	7.6	15.4	-0.6	-10.3	6.9	-24.1
Montana	18.1	-7.7	-10.5	-13.0	5.7	-19.7
Utah	-4.5	-5.8	3.7	7.0	-0.9	0.9
Wyoming	24.0	21.5	7.9	21.3	33.7	47.5
<b>Far West</b>						
Alaska	91.7	38.9	-6.7	55.3	79.0	115.6
California	29.1	3.0	-2.2	-41.9	26.2	-40.2
Hawaii	0.7	-11.5	2.5	-1.9	3.3	-13.2
Nevada	-0.4	0.1	10.1	-29.9	9.6	-29.9
Oregon	12.0	-0.3	-3.0	11.6	8.6	11.3
Washington	11.0	2.3	0.3	-15.2	11.3	-13.2
<b>U.S. AVERAGE</b>	<b>12.9%</b>	<b>-1.2%</b>	<b>-1.1%</b>	<b>-10.9%</b>	<b>11.6%</b>	<b>-11.9%</b>

SOURCE: National Conference of State Legislators, Denver, Colorado, 1988.

with the exception of Ohio. Wyoming recorded relatively large increases in both periods, 23 percent and 13.4 percent. Among states in which there was a decline, the sharpest occurred during the FYs 1978-87 period, except for Iowa, South Dakota (relatively large decline in both periods), and Mississippi (large decline in both periods).

### EXHIBIT 3

#### Tax Revenue per \$100 of Personal Income, Change of More than 6.5 Percent or \$0.75 per \$100, FY 1970-FY 1987

Percent Increases		Percent Declines	
Alaska	90.6%	South Dakota	-24.9%
Wyoming	39.5	North Dakota	-19.0
Ohio	21.9	Mississippi	-18.3
New York	13.1	Vermont	-12.9
Delaware	13.9	Wisconsin	-10.3
New Jersey	12.9	Colorado	-8.7
Connecticut	11.4	Kansas	-8.2
South Carolina	11.4	Montana	-7.8
Oregon	9.9	California	-7.4
Rhode Island	9.1	New Mexico	-7.1
Minnesota	6.8	Missouri	-6.9
		Iowa	-6.7
		Nevada	-6.6

Between 1970 and 1987, state taxes grew 11.6 percent per \$100 of personal income, while local taxes declined 11.9 percent. The latter fell in 36 states, while state taxes declined in only 14. (Refer to Exhibit 2.) Ten states, including Michigan, posted increases in both state and local taxes.

In almost all cases, a substantial increase in state taxes was accompanied by a large decline in local levies, with Wyoming and Alaska the only exceptions. This suggests that state revenues were used to reduce or slow increases in local taxes. Six examples are given below.

	Percentage Change in	
	State Taxes	Local Taxes
New Jersey	60.1%	-20.7%
Ohio	56.1	-8.1
Massachusetts	40.6	-37.7
Connecticut	35.3	-12.9
Maine	28.4	-23.7
California	26.2	-40.2

## CHANGE IN RANK, FISCAL YEARS 1970-87

Exhibit 4 shows the change in rank for each state from FYs 1970-87. The most notable upward movement, from a low to a high tax state, was achieved by Alaska, which rose from 48th in FY 1970 to first place in FY 1987. This movement occurred mainly between FY 1970 and FY 1978. Despite Alaska's ranking, the actual burden on residents is not especially onerous, as most of the state's revenues are raised by severance taxes, which are exported to energy users elsewhere. Ohio made the second largest jump, from 50th in FY 1970 to 29th in FY 1987, almost entirely in the FYs 1978-87 period. Michigan also moved significantly, from 22d in FY 1970 to 11th in FY 1987.

At the other end of the spectrum, five states dropped more than ten places in rank: South Dakota (-37), North Dakota (-30), Mississippi (-28), Colorado (-13), and Kansas (-13). Massachusetts moved from 17th to 13th between FY 1970 and FY 1987, but it ranked 5th in FY 1978 before the adoption of Proposition 2 1/2. California ranked 7th in FY 1970, moved up to 4th in FY 1978, and dropped to 16th in FY 1987, as Proposition 13 sharply lowered property taxes in the state.

Exhibit 5 shows the rank for state and local taxes separately for each state for FYs 1970-87. There are some wide variations, one example being New Hampshire, which in 1987 ranked 50th in state taxes and 3d in local taxes. States with very low state taxes, such as New Hampshire, generally provide little support to local governments, necessitating high local taxes.<sup>2</sup> This policy usually results in a regressive state-local tax system, as most local units rely on the property tax for most of their revenue. Delaware ranked 3d in state taxes and 50th in local taxes, and Hawaii ranked 2d in state taxes and 43d in local taxes. (Local schools are fully financed by the state in Hawaii.) Michigan ranked 24th in state taxes and 13th in local taxes (up from 23d in 1970).

## CONCLUSION

The revised data confirm that the tax revolt and the recession of the early 1980s slowed the growth in state and local taxes but not in as pronounced a fashion as first reported. The original statistics indicated that state-local revenue per \$100 of personal income fell 10.1 percent from FYs 1978-87, after increasing 9.3 percent from FYs 1970-78. The newer figures show a 5.1 percent decline from FYs 1978-87, compared with a 6.6 percent increase in FYs 1970-78. Not surprisingly, the sharpest drop in the most recent period was in local taxes, which fell 10.9 percent, compared with a decline of only 1.1 percent in state taxes. The tax revolt focused on property taxes, mainly a local levy, and many of the reductions between FY 1978 and FY 1987 were directed at providing property tax relief. In the FYs 1970-78 period, local taxes declined 1.1 percent, while state taxes increased 12.9 percent.

The experience in Michigan was similar to the nation for state revenue but differed for local revenue. From FYs 1970-78, the first category increased 14.8 percent and then fell 3.4 percent from FYs 1978-87. Local revenue declined 2 percent in the earlier period, a slightly larger drop than nationally, but rose 2 percent in the latter period, compared with a national reduction of 10.9 percent. Total state-local revenue in Michigan grew 7.7 percent in the earlier period, fell 1.2 percent in the later period (compared with a national drop of 5.1 percent), and rose 6.5 percent over the entire period from FY 1970 to FY 1987 (compared with a national increase of only 1.2 percent).

<sup>2</sup> Other examples are Colorado, Illinois, Kansas, Montana, Nebraska, Oregon, South Dakota, and Texas.

## EXHIBIT 4

State and Local Tax Revenue per \$100 of State Personal Income,  
State Rank, FY 1970, FY 1978, FY 1987

State	FY 1970 Rank	FY 1978 Rank	FY 1987 Rank	Change in Rank FY 1970-FY 1987
<b>New England</b>				
Connecticut	35	32	23	12
Maine	15	13	6	9
Massachusetts	17	5	13	4
New Hampshire	49	48	50	-1
Rhode Island	29	17	13	16
Vermont	2	9	9	-7
<b>Mid-Atlantic</b>				
Delaware	33	18	15	18
Maryland	18	14	20	-2
New Jersey	36	20	24	12
New York	1	1	3	-2
Pennsylvania	31	26	28	3
<b>Great Lakes</b>				
Illinois	23	34	32	-9
Indiana	40	44	42	-2
Michigan	22	15	11	11
Ohio	50	49	29	21
Wisconsin	3	7	7	-4
<b>Plains</b>				
Iowa	14	33	22	-8
Kansas	24	30	37	-13
Minnesota	16	8	5	11
Missouri	41	50	49	-8
Nebraska	25	21	34	-9
North Dakota	10	27	40	-30
South Dakota	4	31	41	-37
<b>Southeast</b>				
Alabama	47	45	46	1
Arkansas	44	46	48	-4
Florida	39	47	47	-8
Georgia	37	39	36	1
Kentucky	34	36	31	3
Louisiana	21	25	30	-9
Mississippi	11	29	29	-18
North Carolina	32	40	25	7
South Carolina	38	37	26	12
Tennessee	45	42	45	0
Virginia	43	38	38	5
West Virginia	30	28	18	12
<b>Southwest</b>				
Arizona	6	6	12	-6
New Mexico	9	12	17	-8
Oklahoma	42	41	44	-2
Texas	46	43	43	3
<b>Rocky Mountain</b>				
Colorado	20	24	33	-13
Idaho	28	35	35	-7
Montana	13	11	21	-8
Utah	8	19	8	0
Wyoming	12	3	2	10
<b>Far West</b>				
Alaska	48	2	1	47
California	7	4	16	-9
Hawaii	5	10	4	1
Nevada	19	23	27	-8
Oregon	26	22	10	16
Washington	27	16	19	8

SOURCE: Calculated by Public Sector Consultants, Inc., from data provided by National Conference of State Legislators.

EXHIBIT 5

State and Local Tax Revenue per \$100 of State Personal Income,  
Rank by State, FY 1970 and FY 1987

State	FY 1970 Rank		FY 1987 Rank	
	State	Local	State	Local
New England				
Connecticut	45	18	28	19
Maine	23	14	8	25
Massachusetts	38	6	13	32
New Hampshire	50	13	50	5
Rhode Island	27	29	22	18
Vermont	4	20	21	11
Mid-Atlantic				
Delaware	6	50	3	50
Maryland	22	19	29	17
New Jersey	48	9	33	14
New York	15	2	14	1
Pennsylvania	29	30	32	24
Great Lakes				
Illinois	34	16	42	12
Indiana	44	28	34	35
Michigan	24	23	24	13
Ohio	49	24	36	21
Wisconsin	5	12	12	23
Plains				
Iowa	31	7	27	20
Kansas	42	10	43	16
Minnesota	17	25	7	27
Missouri	46	22	45	34
Nebraska	47	5	46	9
North Dakota	26	8	31	37
South Dakota	41	1	49	8
Southeast				
Alabama	19	48	26	44
Arkansas	18	46	25	49
Florida	35	33	44	30
Georgia	25	39	37	29
Kentucky	14	45	10	47
Louisiana	7	37	30	28
Mississippi	3	40	19	45
North Carolina	11	47	15	39
South Carolina	12	49	11	42
Tennessee	33	35	39	33
Virginia	37	34	40	26
West Virginia	8	44	6	46
Southwest				
Arizona	9	26	18	22
New Mexico	2	41	5	48
Oklahoma	30	38	35	38
Texas	43	31	48	10
Rocky Mountain				
Colorado	36	11	47	6
Idaho	21	32	23	41
Montana	39	3	41	7
Utah	10	27	16	15
Wyoming	16	17	4	2
Far West				
Alaska	28	43	1	3
California	32	4	17	31
Hawaii	1	42	2	43
Nevada	20	21	20	36
Oregon	40	15	39	4
Washington	13	36	9	40

SOURCE: National Conference of State Legislators, Denver, Colorado, 1988.