

30-Dec-08

Estate, Inheritance, and Gift Tax Receipts as a Percentage of Total Tax Receipts, By State

Eliminated Estate and Inheritance Taxes by December 2008				Retained Estate and Inheritance Taxes			
State	2000	2005	2007	State	2000	2005	2007
Alabama	1.04	0.19	0.01	Connecticut	2.34	2.29	1.39
Alaska	0.17	0.08	0.00	Illinois	1.53	1.14	0.88
Arizona	1.05	0.30	0.00	Indiana	1.39	1.12	1.07
Arkansas	0.49	0.21	0.00	Iowa	1.92	1.34	1.20
California	1.11	0.22	0.01	Kansas*	1.29	0.93	0.81
Colorado	0.87	0.30	0.01	Kentucky	0.97	0.69	0.44
Delaware	1.93	0.23	0.03	Louisiana	1.47	0.35	0.10
Florida	2.98	0.87	0.12	Maine	2.21	1.05	1.53
Georgia	1.10	0.27	0.01	Maryland	1.52	1.36	1.49
Hawaii	0.69	0.29	0.00	Massachusetts	1.03	1.42	1.21
Idaho	0.47	0.30	0.01	Minnesota	0.62	0.43	0.61
Michigan	0.82	0.43	0.00	New Jersey	2.68	2.27	2.02
Mississippi	0.47	0.21	0.00	New York	2.53	1.79	1.67
Missouri	1.52	0.41	0.00	North Carolina	1.24	0.83	0.79
Montana	1.35	0.22	0.03	Ohio	0.79	0.25	0.29
Nebraska	0.64	0.36	0.67	Oklahoma*	1.50	1.10	0.75
Nevada	2.04	0.41	0.01	Oregon	0.74	0.87	1.03
New Hampshire	3.61	0.56	0.02	Pennsylvania	3.57	2.55	2.39
New Mexico	0.43	0.11	0.00	Rhode Island	1.68	1.23	1.30
North Dakota	0.52	0.15	0.00	Tennessee	1.19	0.86	0.98
South Carolina	0.68	0.26	0.02	Vermont	0.92	0.84	0.70
South Dakota	3.07	0.40	0.04	Washington	0.66	0.00	1.03
Texas	1.02	0.31	0.01	Wisconsin	1.05	0.84	0.84
Utah	1.62	0.06	0.01				
Virginia	1.19	0.94	0.81				
West Virginia	0.63	0.11	0.00				
Wyoming	5.27	0.18	0.13				
<i>Average</i>	<i>1.36</i>	<i>0.31</i>	<i>0.07</i>	<i>Average</i>	<i>1.51</i>	<i>1.11</i>	<i>1.06</i>
<b>All States</b>	<b>1.43</b>	<b>0.68</b>	<b>0.53</b>				

\* Kansas and Oklahoma will repeal their taxes on January 1, 2010.

Source: U.S. Census Bureau, Annual Survey of State and Local Government Finances, State Government Tax Collections (2000, 2005, 2007). <http://www.census.gov/govs/www/statetax.html>