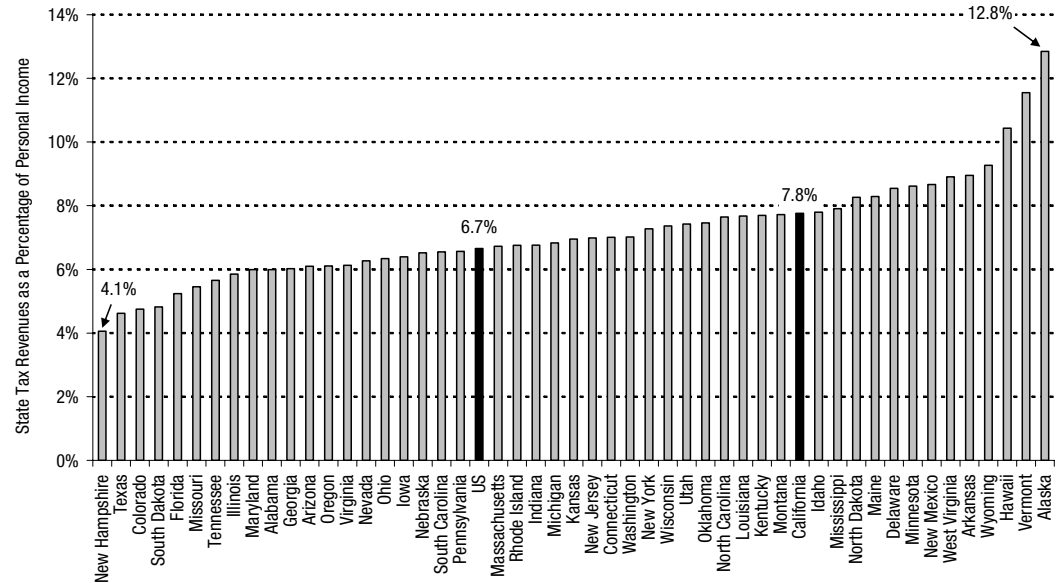


California Is a Moderate Tax State

- California ranked 17th with respect to state and local government “own source” revenues – the broadest measure of the revenues raised by all levels of government – as a share of personal income in 2005-06. California ranked slightly higher with respect to state tax revenues (14th in 2006-07) and somewhat lower with respect to local taxes (32nd in 2005-06).
- California ranks relatively high with respect to personal and corporate income tax collections. California ranked 4th in individual income tax and 6th in corporate income tax as a percentage of personal income in 2006-07.
- California ranks relatively low with respect to property and “sin” taxes. The state ranked 36th in state and local property taxes as a percentage of personal income in 2005-06, and ranked 44th in tobacco tax and 39th in alcoholic beverage sales taxes as a share of personal income in 2006-07.
- California ranked 23rd in state general sales taxes as a percentage of personal income in 2006-07.

California Ranked 14th in State Taxes as a Percentage of Personal Income, 2006-07



Source: US Bureau of Economic Analysis and US Census Bureau