

Exhibit 5

TAXES PER CAPITA AND AS A PERCENTAGE OF INCOME, 1995

	Per Capita Taxes			Per Capita Income (NNP)	Taxes as a Percent of Income		
	Total	Federal	State/Local		Total	Federal	State/Local
U.S.	\$8,303	\$5,461	\$2,841	\$24,135	34.4%	22.6%	11.8%
Alabama	6,163	4,294	1,868	20,013	30.8	21.5	9.3
Alaska	7,479	6,331	1,148	26,346	28.4	24.0	4.4
Arizona	6,905	4,358	2,547	20,996	32.9	20.8	12.1
Arkansas	6,206	4,104	2,102	18,812	33.0	21.8	11.2
California	8,656	5,610	3,046	24,667	35.1	22.7	12.4
Colorado	8,212	5,660	2,552	25,130	32.7	22.5	10.2
Connecticut	12,584	8,464	4,120	32,045	39.3	26.4	12.9
Delaware	8,436	6,505	1,931	25,216	33.5	25.8	7.7
District of Columbia	13,381	8,077	5,304	35,541	37.6	22.7	14.9
Florida	7,997	5,436	2,561	23,927	33.4	22.7	10.7
Georgia	7,150	4,828	2,321	22,499	31.8	21.5	10.3
Hawaii	9,923	5,874	4,049	26,569	37.3	22.1	15.2
Idaho	6,784	4,363	2,420	20,792	32.6	21.0	11.6
Illinois	9,160	6,267	2,893	26,310	34.8	23.8	11.0
Indiana	7,260	4,941	2,318	22,501	32.3	22.0	10.3
Iowa	7,339	4,688	2,651	21,268	34.5	22.0	12.5
Kansas	7,757	5,218	2,539	22,897	33.9	22.8	11.1
Kentucky	6,604	4,199	2,406	20,078	32.9	20.9	12.0
Louisiana	6,245	4,213	2,032	19,666	31.8	21.4	10.3
Maine	7,251	4,489	2,762	21,768	33.3	20.6	12.7
Maryland	9,200	6,312	2,887	27,375	33.6	23.1	10.5
Massachusetts	9,963	6,674	3,289	28,465	35.0	23.4	11.6
Michigan	8,310	5,543	2,767	24,918	33.3	22.2	11.1
Minnesota	8,926	5,698	3,228	24,403	36.6	23.4	13.2
Mississippi	5,139	3,477	1,662	17,570	29.2	19.8	9.5
Missouri	7,167	5,017	2,151	22,915	31.3	21.9	9.4
Montana	6,618	4,440	2,178	20,335	32.5	21.8	10.7
Nebraska	7,733	5,016	2,718	22,756	34.0	22.0	11.9
Nevada	8,559	5,898	2,660	26,881	31.8	21.9	9.9
New Hampshire	8,922	5,946	2,976	25,700	34.7	23.1	11.6
New Jersey	11,624	7,518	4,106	30,904	37.6	24.3	13.3
New Mexico	6,322	4,001	2,322	19,131	33.0	20.9	12.1
New York	11,373	6,754	4,618	28,997	39.2	23.3	15.9
North Carolina	6,975	4,618	2,357	21,928	31.8	21.1	10.7
North Dakota	6,742	4,407	2,335	19,483	34.6	22.6	12.0
Ohio	7,825	5,285	2,540	23,115	33.9	22.9	11.0
Oklahoma	6,324	4,277	2,047	19,605	32.3	21.8	10.4
Oregon	7,779	5,011	2,768	22,914	34.0	21.9	12.1
Pennsylvania	8,738	5,655	3,083	24,700	35.4	22.9	12.5
Rhode Island	8,788	5,769	3,019	24,694	35.6	23.4	12.2
South Carolina	6,143	4,149	1,994	19,525	31.5	21.2	10.2
South Dakota	6,623	4,578	2,045	20,836	31.8	22.0	9.8
Tennessee	6,636	4,803	1,833	21,616	30.7	22.2	8.5
Texas	7,389	4,923	2,466	22,110	33.4	22.3	11.2
Utah	6,147	3,913	2,235	19,182	32.0	20.4	11.6
Vermont	8,019	4,917	3,103	22,496	35.6	21.9	13.8
Virginia	8,059	5,565	2,494	24,887	32.4	22.4	10.0
Washington	9,056	5,871	3,186	25,323	35.8	23.2	12.6
West Virginia	6,145	3,890	2,255	19,283	31.9	20.2	11.7
Wisconsin	8,314	5,227	3,087	23,198	35.8	22.5	13.3
Wyoming	7,708	5,295	2,413	23,339	33.0	22.7	10.3

Source: Tax Foundation. Note: Totals may not add up to rounding.