

# Missouri Details

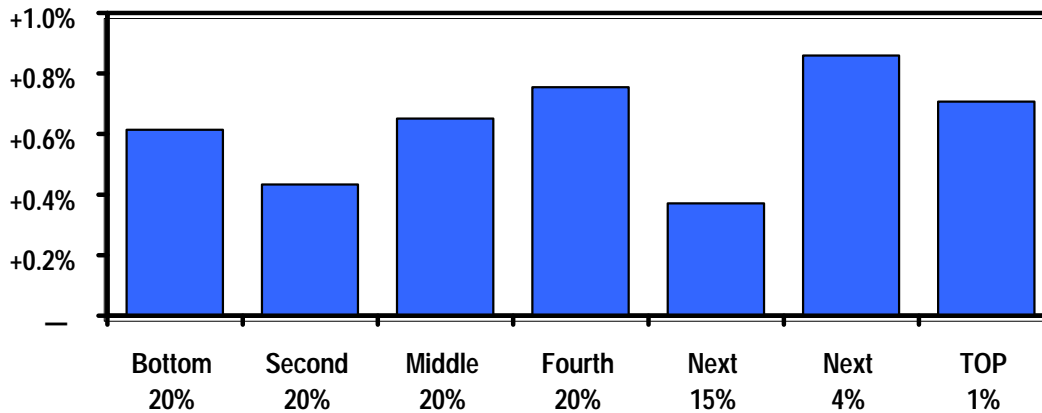
## Progressive Features

- ✓ Graduated tax

## Regressive Features

- ✗ Deduction for federal income taxes paid
- ✗ Virtually flat income tax rate

Changes in Tax as Share of Income, 1989 - 2002

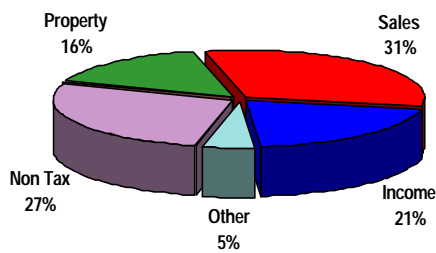


	Bottom 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Sales & Excise	-0.2%	-0.1%	-0.1%	-0.1%	-0.1%	-0.0%	-0.0%
Property	+0.8%	+0.4%	+0.6%	+0.5%	+0.2%	+0.2%	+0.2%
Income	+0.1%	+0.1%	+0.3%	+0.5%	+0.6%	+1.1%	+1.6%
Federal Offset	-0.0%	-0.0%	-0.1%	-0.2%	-0.4%	-0.4%	-1.0%
Overall Change	+0.6%	+0.4%	+0.7%	+0.8%	+0.4%	+0.9%	+0.7%

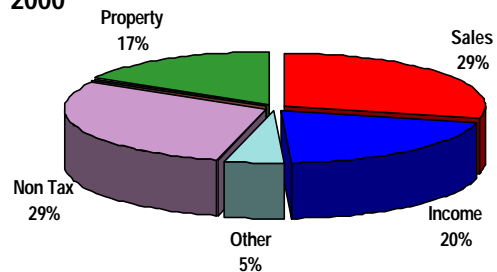
Missouri was one of several states that scaled back a regressive deduction for federal income taxes paid. The state also introduced a preferential lower sales tax rate for groceries. A small gasoline tax hike was enacted, but Missouri excise taxes remain relatively low.

## Composition of Revenues

1989



2000



Source: Government Finances, US Department of Census