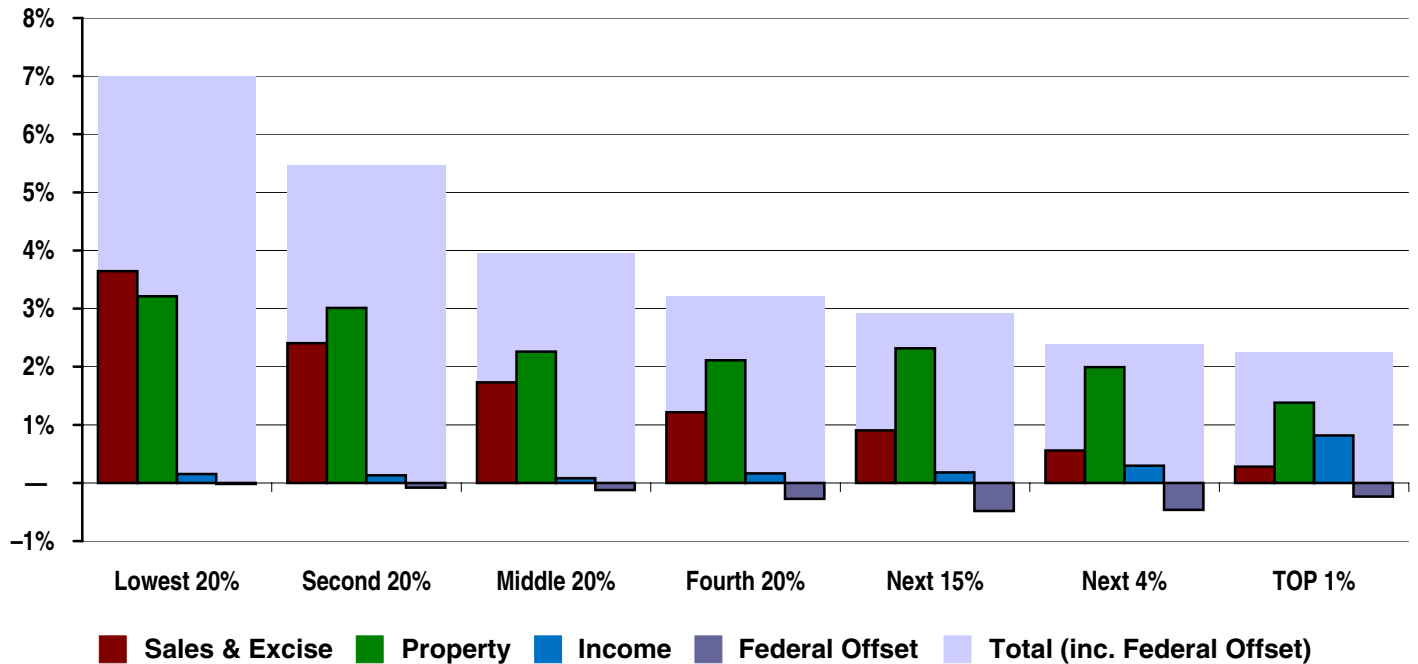


Alaska

State & Local Taxes in 2007

Shares of family income for non-elderly taxpayers



Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$22,000	\$22,000 – \$35,000	\$35,000 – \$61,000	\$61,000 – \$108,000	\$108,000 – \$188,000	\$188,000 – \$399,000	\$399,000 or more
Average Income in Group	\$13,600	\$26,900	\$47,500	\$83,200	\$137,800	\$244,700	\$1,135,200
Sales & Excise Taxes	3.6%	2.4%	1.7%	1.2%	0.9%	0.6%	0.3%
General Sales—Individuals	0.9%	0.8%	0.6%	0.5%	0.4%	0.3%	0.2%
Other Sales & Excise—Ind.	2.3%	1.3%	0.9%	0.5%	0.4%	0.2%	0.1%
Sales & Excise on Business	0.4%	0.3%	0.2%	0.2%	0.1%	0.1%	0.1%
Property Taxes	3.2%	3.0%	2.3%	2.1%	2.3%	2.0%	1.4%
Property Taxes on Families	3.0%	2.9%	2.2%	1.9%	2.1%	1.7%	0.5%
Other Property Taxes	0.2%	0.2%	0.1%	0.2%	0.2%	0.3%	0.9%
Income Taxes	0.2%	0.1%	0.1%	0.2%	0.2%	0.3%	0.8%
Personal Income Tax	—	—	—	—	—	—	—
Corporate Income Tax	0.2%	0.1%	0.1%	0.2%	0.2%	0.3%	0.8%
TOTAL TAXES	7.0%	5.5%	4.1%	3.5%	3.4%	2.8%	2.5%
Federal Deduction Offset	-0.0%	-0.1%	-0.1%	-0.3%	-0.5%	-0.5%	-0.2%
TOTAL AFTER OFFSET	7.0%	5.5%	4.0%	3.2%	2.9%	2.4%	2.2%

Note: Table shows 2007 tax law updated to reflect permanent changes in law enacted through October 2009.

Alaska

State & Local Taxes

Features, Developments, and Comparisons

Progressive Features

- ✓ No statewide sales tax
- ✓ Requires the use of combined reporting

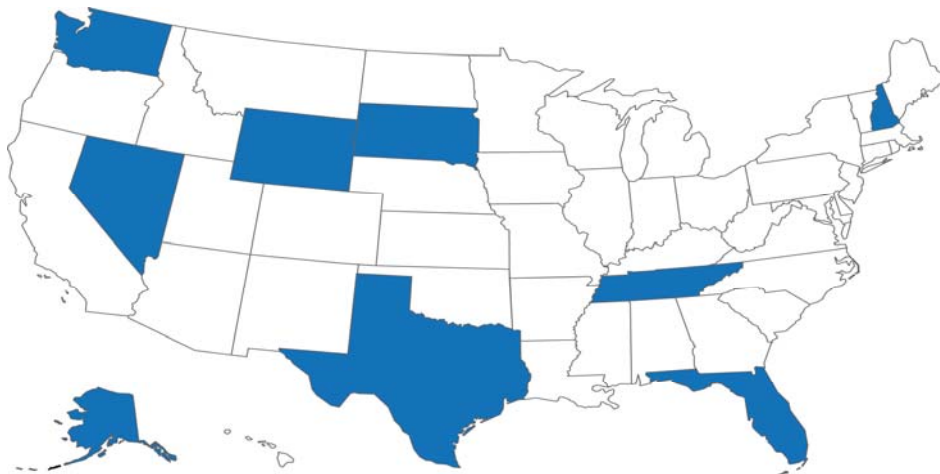
Regressive Features

- ✗ No personal income tax
- ✗ Localities impose separate sales taxes

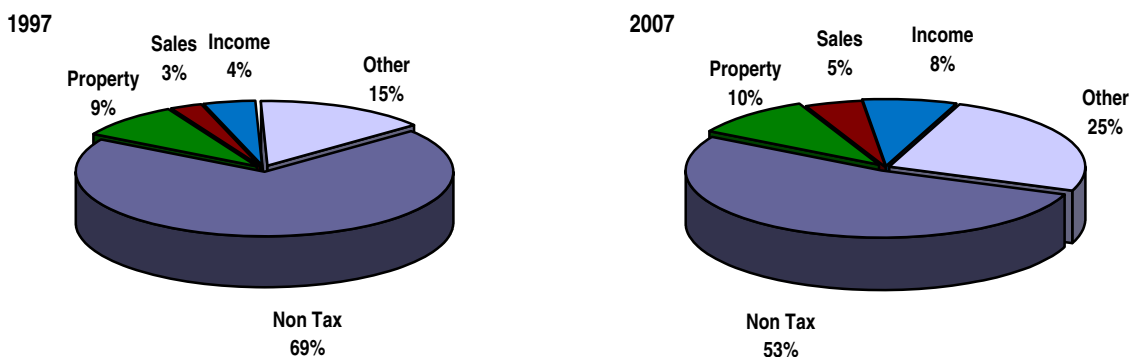
Recent Developments

- ▲ Enacted an expanded petroleum profits tax
- ▲ Increased cigarette taxes

States without a Broad-Based Personal Income Tax



Change in the Composition of Revenue



Source: U.S. Census Bureau, Government Finances