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### State Business Tax Climate Index

# 43<sup>rd</sup>

best

Wisconsin ranks 43rd out of the 50 states in the Tax Foundation's 2012 *State Business Tax Climate Index*, which annually compares the states' tax systems on over 100 variables that impact business.

*Neighboring states' ranks:*

- Iowa (41st)
- Minnesota (45th)
- Michigan (18th)
- Illinois (28th)

### Tax Freedom Day® 2012



In 2012, Wisconsin taxpayers worked 111 days into the year until April 21 to pay their total tax bill, ranking 10th highest nationally.

That's 4 days after national Tax Freedom Day (April 17), the day when Americans finally have earned enough money to pay their total tax bill for the year.

### State-Local Tax Burdens Rank

# 4<sup>th</sup>

highest

Estimated at 11.0% of income, Wisconsin's 2009 state-local tax burden ranks 4th highest nationally, above the national average of 9.78%.

Wisconsin taxpayers pay **\$4,427** per capita in state and local taxes.

*Neighboring states' ranks:*

- Iowa (24th)
- Minnesota (7th)
- Michigan (21st)
- Illinois (13th)

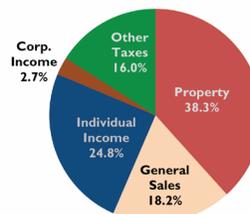
#### Tax Policy Blog

[www.TaxFoundation.org/blog](http://www.TaxFoundation.org/blog)

*The latest news and analysis from Tax Foundation economists and researchers, read by over 2,500 visitors per day*

### Wisconsin's Sources of Revenue

State and Local Governments, Fiscal Year 2009



#### Tax Policy Podcast

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*Weekly interview program with policymakers, academics, and other newsmakers, with over 7,000 listeners each week*

### Individual Income Tax

Number of Brackets	5
Top Income Tax Rate	7.75%
Collections per person (2009)	\$1,056
Collections rank (2009)	13th

### Sales Tax

State Rate	5.00%
State + Average Local Rate	5.43%
State + Average Local Rank	41st
Collections per person (2009)	\$777
Collections Rank (2009)	35th

### Excise Taxes

Gasoline tax rate	32.9¢
Gasoline tax rank	14th
Cigarette tax rate	\$2.52 per pack
Cigarette tax rank	7th
Spirits tax rate	\$3.25
Spirits tax rank	39th
Beer tax rate	\$0.06
Beer tax rank	48th
Cell phone tax rate	8.34%
Cell phone tax rank	31st

### Corporate Income Tax

Top Corporate Tax Rate	7.9%
Collections per person (2009)	\$116
Collections rank (2009)	23rd

### Property Tax

Collections per person (2009)	\$1,633
Collections rank (2009)	12th
Median real estate tax as a percent of median home value (2010)	1.85%
Median tax percent rank (2010)	5th

Updated July 1, 2012

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