

# 2024 Illinois' National Rankings

**A State-by-State Comparison of Tax Rates, Tax Revenues,  
Government Spending, Business Climate and  
Employment Trends**



Commission on Government Forecasting and Accountability, Illinois General Assembly

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***Commission on Government Forecasting  
and Accountability***

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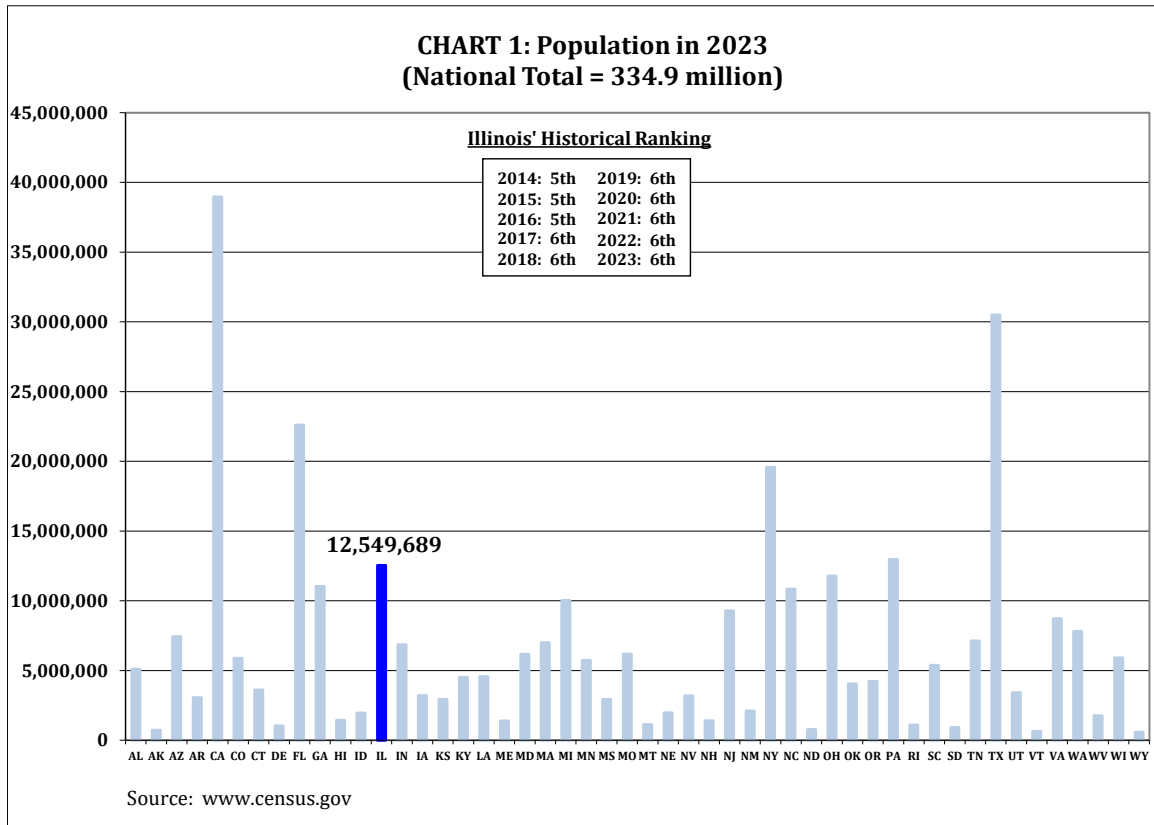
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## Introduction

The Commission is often asked by lawmakers how the State of Illinois compares nationally in revenue and spending categories. In response, the Commission has created the following report, *Illinois' National Rankings*. This 2024 edition is the latest in a series of updates to the initial rankings report first completed by the Commission in 2001.

This report addresses specific State revenue related topics, including current overall tax levels in Illinois, how these levels have changed in recent years, and how these levels compare to other Midwestern states. The report provides a quick guide as to how Illinois stacks up against the other 49 states in the various areas of state government financing. The information comes from a variety of sources including the U.S. Census Bureau and the Bureau of Labor Statistics.

Due to its large population size, Illinois ranks high in most areas on a total dollar basis. As shown below in Chart 1, according to the U.S. Census Bureau, Illinois ranks 6<sup>th</sup> in the nation in total population with 12.5 million people. After many years as the 5<sup>th</sup> most populous state, Illinois fell to 6<sup>th</sup> in 2017 and has remained there ever since. Pennsylvania now holds this 5<sup>th</sup> spot with nearly 13 million people. California continues to lead the country in population by a wide margin with nearly 40 million people. Rounding out the top five are Texas, Florida, and New York.



The population totals provided by the Census Bureau in recent years have come under a large degree of scrutiny from Illinois leaders. When the Census Bureau released Illinois' 2020 results, they reported Illinois with a population of 12,812,508 million residents. This figure was 0.1% below the 2010 census mark of 12,830,632. This approximate 18,000 decline in population resulted in Illinois ranking 49th out of 50 states in terms of the decade percentage change (only beating West Virginia). In May 2022, however, the U.S. Census Bureau released results from its 2020 Post-Enumeration Survey (PES), which showed that Illinois was one of six states that had their population counts undercounted in the 2020 census. The PES showed that, using the "mean interval" adjustment, Illinois' population instead grew by roughly 250,000 residents. While the use of the PES data enables Illinois to avoid the stigma of being seen as a "declining population state", the updated rate of growth of nearly 2% still places Illinois in the lower echelon (42nd) of population growth for this time period. Therefore, while a slightly better perception, Illinois continues to trail most states in population growth over the last decade.

Since the release of these figures, the Census Bureau has published annual estimates of the resident population of Illinois and other U.S. states. Their latest figure shows Illinois with a 2023 population of approximately 12.5 million (as shown in the previous graph). While this figure and its resulting decline in Illinois population seems to contradict the PES update, it remains the "official" estimate for Illinois and will be used in this report. The Commission acknowledges that the Census Bureau's population figures for Illinois lack a high degree of confidence. However, its use in this report (mainly for the purposes of calculating per-income values as discussed below) do not significantly alter most state-by-state comparisons and rankings and can be analyzed accordingly.

In terms of state-by-state comparisons, because Illinois is one of the larger states in terms of population, it is among the top ten states in nearly every category dealing with total dollars receipted or spent. Therefore, in order to get a better picture of how Illinois compares to other states, the information is provided in two formats: in total dollars and on a per-capita basis. The per-capita format is useful for comparing a highly-populated state, like Illinois, with states with much lower populations, such as neighboring Iowa (ranked 31<sup>st</sup> with approximately 3.2 million people), to account for the population discrepancy.

Whether it is better for a state to be ranked high or low in the rankings is open to interpretation. When observing revenue-related rankings on a per-capita basis, some believe that if a state is able to operate on tax rates that create relatively low per-capita figures, the better the financial situation for the people of that state. Others, however, would view low per-capita figures as missed opportunities for revenue growth, and subsequent program spending.

A similar argument holds true for the rankings dealing with government spending. Those benefiting from spending in a particular area would likely view the rankings as the higher the better. On the other hand, those who do not benefit from a specific area of spending would likely view a high ranking negatively, as spending for one source prevents monies from being allocated to other areas.

In this year's report, there are 23 different categories that compare Illinois with the rest of the nation in various financial areas. The first section looks at the amount of

government revenue collected from the various major revenue sources in the State. The second portion looks at where these revenues are spent at the State and local government level.

For each category, a table is provided which displays each state's amount, amount per-capita, and specific ranking in each category. Illinois' totals are highlighted, along with the states bordering Illinois: Iowa, Wisconsin, Indiana, Kentucky, and Missouri. Ohio and Michigan are also highlighted due to their proximity to Illinois and because of their similarities to Illinois in population and in demographics. For the purpose of this report, this group of states will be considered the *Midwest Region*.

Following each table are charts displaying the figures graphically. Listed on the top of each chart ranked in total dollars is the national total amount of revenue for that particular source. For the charts shown on a per-capita basis, the overall national per-capita figure is included. Each chart also includes a history of how Illinois has ranked in a particular area over the past several years. Most of the revenue data are from 2023, unless stated otherwise. Most of the spending data are from 2022. These years are the most recent years of compiled data available from the U.S. Census Bureau at the time of this report.

Included in each category of charts is a short synopsis of Illinois' rankings. In most categories, Illinois ranks near the middle of the pack with revenue on a per-capita basis. However, there are a few charts that show Illinois at the high end of the rankings, while some show Illinois near the low end of the national rankings. Examples of this are highlighted throughout the report.

Comparing Illinois' tax revenue performance with other states can be difficult because of the various taxing structures that each state may impose. Therefore, throughout the report are state-specific tables displaying pertinent information relative to certain taxing categories. This includes several tables identifying the tax rates of states throughout the nation and how these tax rates compare to Illinois.

Following the revenue and spending comparisons is a summary of national studies that attempt to quantify each state's "business climate". These studies are intended to provide a "big picture" look at how a state like Illinois compares with the rest of the nation when considering numerous business-related variables such as tax structures, government and fiscal policies, infrastructure, and various other factors in the business industry. As a whole, the most recent results of these studies tend to rank Illinois in the middle to lower half of these rankings, with an average ranking of 43rd. Several tables and graphs are provided to illustrate these results. While the legitimacy of these studies is often questioned, their mere existence is noteworthy because of the negative connotation these studies often give Illinois.

Repeated in this year's version of *Illinois' National Rankings* is a comprehensive section providing state-specific statistics and rankings on employment data. Despite recent improvement, Illinois' unemployment rate continues to trail other states in this category. The Commission often receives inquiries on how Illinois' employment situation – job gains and job losses by sector - compares to other states across the nation. In response, the Commission, with the assistance of information from the Bureau of Labor Statistics,

has again created an extensive selection of employment data tables and rankings which assist in answering questions regarding Illinois' employment situation. This includes a historical look at Illinois jobs by sector to see which area of employment has been hurt the most over the last twenty years and how Illinois' change in employment compares nationally.

## Category 1: State Government Tax Revenue

In the category of State Government Tax Revenue, Illinois had the 4<sup>th</sup> highest amount of revenues collected in 2023 and was the highest-ranked state in the Midwest Region in total dollars with a total of \$63 billion. This category is primarily composed of each state's total general funds. The Census Bureau notes, however, that it can also include "special revenue funds, sinking funds, public trust funds, bond funds, and all other special funds." The Census Bureau lists specific definitions<sup>1</sup> and the methodology<sup>2</sup> of what is included for each category in this report on its website.

California had the highest dollar amount overall with revenues totaling \$220.6 billion. On a per-capita basis, Illinois ranked 13<sup>th</sup> in the nation with an amount of \$5,019 per capita. Illinois' value was higher than the national per-capita rate of \$4,275. North Dakota had the highest per-capita ranking in 2023 with an amount of \$7,716 per capita.

State	Government Tax Revenue	Total Dollars Ranking	Amount Per Capita	Per Capita Ranking	State	Government Tax Revenue	Total Dollars Ranking	Amount Per Capita	Per Capita Ranking
United States	\$1,431.9	-	\$4,275	-	United States	\$1,431.9	-	\$4,275	-
Alabama	\$16.7	26	\$3,272	41	Montana	\$4.7	45	\$4,158	27
Alaska	\$3.3	49	\$4,461	19	Nebraska	\$7.3	40	\$3,703	33
Arizona	\$23.4	20	\$3,144	42	Nevada	\$14.2	30	\$4,439	20
Arkansas	\$12.8	35	\$4,159	26	New Hampshire	\$3.5	47	\$2,530	50
California	\$220.6	1	\$5,661	11	New Jersey	\$51.7	7	\$5,562	12
Colorado	\$18.1	23	\$3,085	43	New Mexico	\$14.3	29	\$6,748	4
Connecticut	\$21.9	21	\$6,053	7	New York	\$125.2	2	\$6,397	5
Delaware	\$6.6	41	\$6,361	6	North Carolina	\$38.9	9	\$3,594	35
Florida	\$61.9	5	\$2,738	49	North Dakota	\$6.0	43	\$7,716	1
Georgia	\$33.7	15	\$3,056	44	Ohio	\$38.7	10	\$3,288	40
Hawaii	\$10.2	37	\$7,099	2	Oklahoma	\$13.8	31	\$3,415	37
Idaho	\$7.4	39	\$3,759	32	Oregon	\$20.9	22	\$4,932	14
<b>Illinois</b>	<b>\$63.0</b>	<b>4</b>	<b>\$5,019</b>	<b>13</b>	Pennsylvania	\$55.1	6	\$4,249	25
Indiana	\$30.3	16	\$4,419	21	Rhode Island	\$4.7	44	\$4,324	22
Iowa	\$13.0	34	\$4,043	28	South Carolina	\$15.6	27	\$2,912	45
Kansas	\$13.1	33	\$4,468	18	South Dakota	\$2.6	50	\$2,860	46
Kentucky	\$17.2	25	\$3,804	31	Tennessee	\$23.8	18	\$3,342	39
Louisiana	\$15.5	28	\$3,389	38	Texas	\$86.8	3	\$2,845	47
Maine	\$6.4	42	\$4,614	17	Utah	\$13.5	32	\$3,947	30
Maryland	\$29.7	17	\$4,805	16	Vermont	\$4.5	46	\$6,948	3
Massachusetts	\$41.6	8	\$5,942	9	Virginia	\$37.1	13	\$4,259	24
Michigan	\$37.1	12	\$3,699	34	Washington	\$38.0	11	\$4,867	15
Minnesota	\$34.5	14	\$6,008	8	West Virginia	\$7.6	38	\$4,316	23
Mississippi	\$10.3	36	\$3,514	36	Wisconsin	\$23.7	19	\$4,017	29
Missouri	\$17.4	24	\$2,801	48	Wyoming	\$3.3	48	\$5,730	10

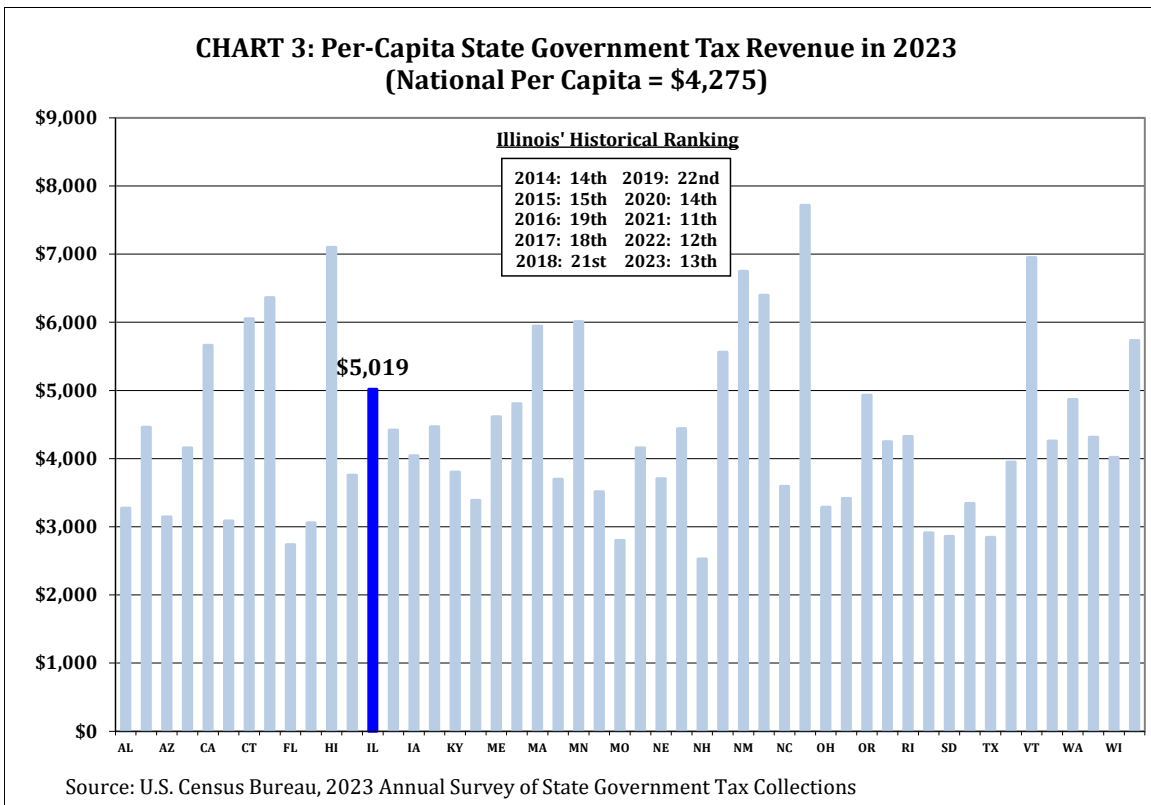
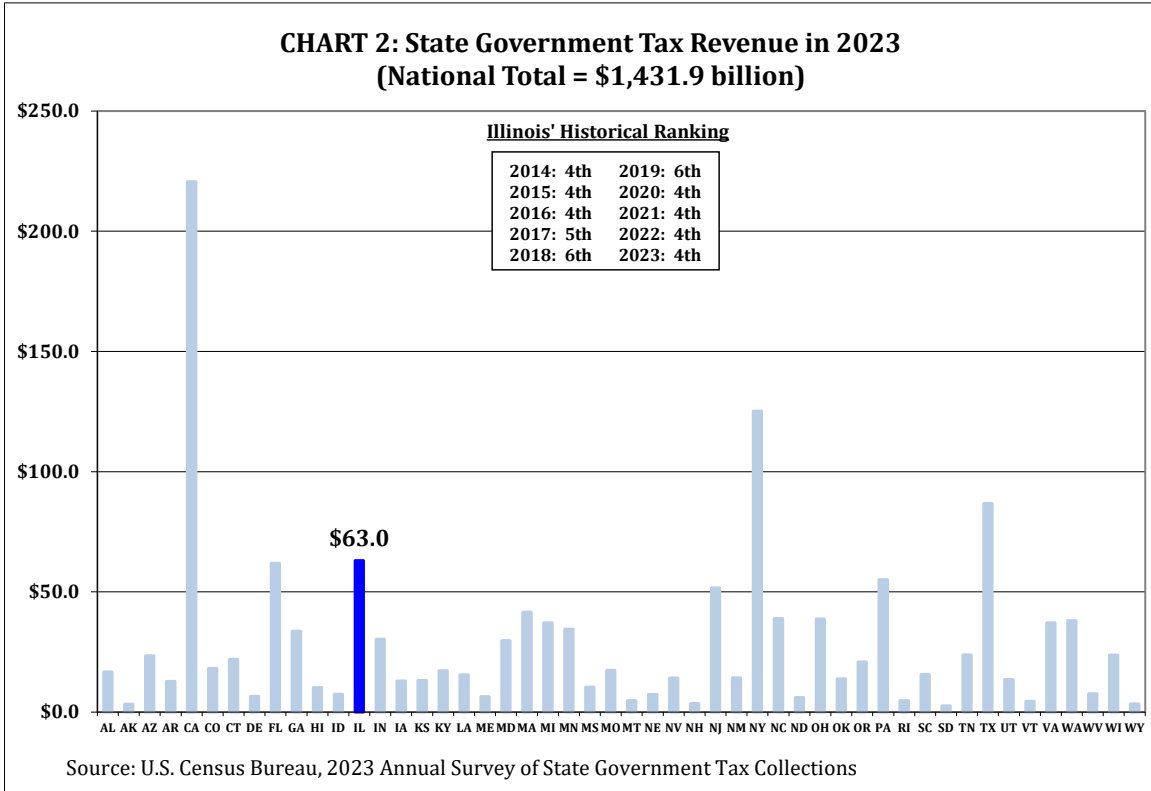
Source: U.S. Census Bureau, 2023 Annual Survey of State Government Tax Collections Light Blue Areas= Midwest Region

Illinois' total dollar ranking in this category has remained relatively stable over the past decade, hovering between 4<sup>th</sup> and 6<sup>th</sup> in the nation. This is despite a variety of changes to Illinois' tax structure in recent years, including an income tax rate increase in 2017 (which followed a statutory rate decrease in 2015), and rate increases in the areas of cigarette tax, the motor fuel tax, and motor vehicle fees in 2019. However, these tax changes have caused some movement in Illinois' per-capita ranking in recent years. After a 2014 per-capita ranking of 14<sup>th</sup>, Illinois' ranking fell to near the middle of the pack at

<sup>1</sup>. <https://www.census.gov/programs-surveys/gov-finances/about/glossary.html>

<sup>2</sup>. <https://www2.census.gov/programs-surveys/stc/technical-documentation/methodology/2023stcmethodology.pdf>

22nd in 2019. But once the aforementioned tax increases took full effect, Illinois' per-capita ranking in this category has again shifted towards the upper quadrant of rankings, with the most recent ranking of 13th in 2023.



## Category 2: State Government Individual Income Tax Revenue

Illinois ranked 4<sup>th</sup> in the nation in the amount collected from state government individual income taxes in 2023 with a total amount of \$21.8 billion. On a per-capita basis, Illinois ranked 16<sup>th</sup>. Illinois' per-capita rate of \$1,738 was above the national average of \$1,412, but remains well below the 1<sup>st</sup> ranked state in this category, Oregon, at \$3,136 per capita.

<b>TABLE 2: State Government Individual Income Tax Revenue in 2023</b>									
<b>\$ in billions</b>									
	State Govt Indiv. Income Tax Revenue	Total Dollars Ranking	Amount Per Capita	Per Capita Ranking		State Govt Indiv. Income Tax Revenue	Total Dollars Ranking	Amount Per Capita	Per Capita Ranking
United States	\$472.9	-	\$1,412	-	United States	\$472.9	-	\$1,412	-
Alabama	\$5.9	22	\$1,157	30	Montana	\$2.3	37	\$2,019	9
Alaska	No Income Tax				Nebraska	\$3.0	31	\$1,519	22
Arizona	\$4.8	24	\$643	40	Nevada	No Income Tax			
Arkansas	\$3.1	29	\$1,026	36	New Hampshire	\$0.1	43	\$107	43
California	\$96.4	1	\$2,473	4	New Jersey	\$18.5	5	\$1,992	10
Colorado	\$6.8	19	\$1,154	31	New Mexico	\$2.6	33	\$1,252	29
Connecticut	\$8.8	17	\$2,445	5	New York	\$58.8	2	\$3,003	3
Delaware	\$2.4	35	\$2,351	7	North Carolina	\$16.9	7	\$1,556	18
Florida	No Income Tax				North Dakota	\$0.5	42	\$632	41
Georgia	\$16.6	9	\$1,508	23	Ohio	\$11.3	15	\$960	38
Hawaii	\$3.1	30	\$2,160	8	Oklahoma	\$4.4	28	\$1,084	34
Idaho	\$2.1	38	\$1,090	33	Oregon	\$13.3	11	\$3,136	1
Illinois	\$21.8	4	\$1,738	16	Pennsylvania	\$17.0	6	\$1,312	28
Indiana	\$11.7	13	\$1,705	17	Rhode Island	\$1.6	39	\$1,471	24
Iowa	\$4.6	26	\$1,445	25	South Carolina	\$5.8	23	\$1,076	35
Kansas	\$4.5	27	\$1,533	20	South Dakota	No Income Tax			
Kentucky	\$6.0	21	\$1,334	27	Tennessee	\$0.0	44	\$0	44
Louisiana	\$4.7	25	\$1,023	37	Texas	No Income Tax			
Maine	\$2.5	34	\$1,778	15	Utah	\$6.5	20	\$1,901	13
Maryland	\$12.1	12	\$1,966	11	Vermont	\$1.2	40	\$1,870	14
Massachusetts	\$21.9	3	\$3,129	2	Virginia	\$16.6	8	\$1,910	12
Michigan	\$11.5	14	\$1,147	32	Washington	\$0.8	41	\$108	42
Minnesota	\$14.0	10	\$2,436	6	West Virginia	\$2.7	32	\$1,522	21
Mississippi	\$2.4	36	\$821	39	Wisconsin	\$9.2	16	\$1,555	19
Missouri	\$8.7	18	\$1,401	26	Wyoming	No Income Tax			

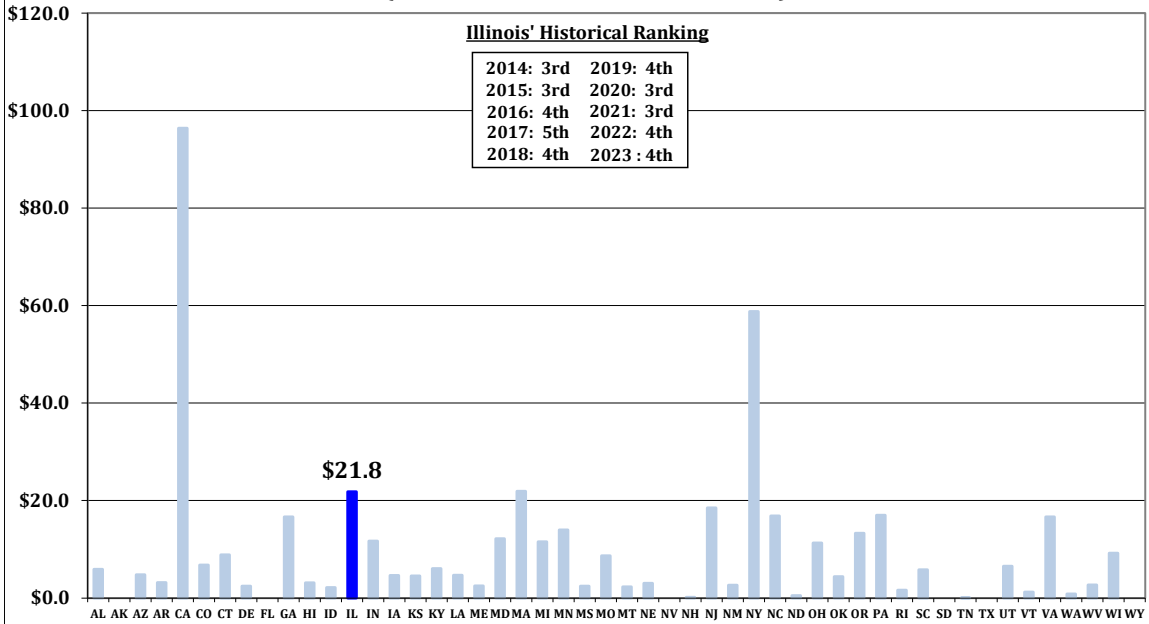
Source: U.S. Census Bureau, 2023 Annual Survey of State Government Tax Collections

Light Blue Areas= Midwest Region

As shown in Chart 4, there has not been much movement in Illinois' total dollar ranking in this category over the last several years.

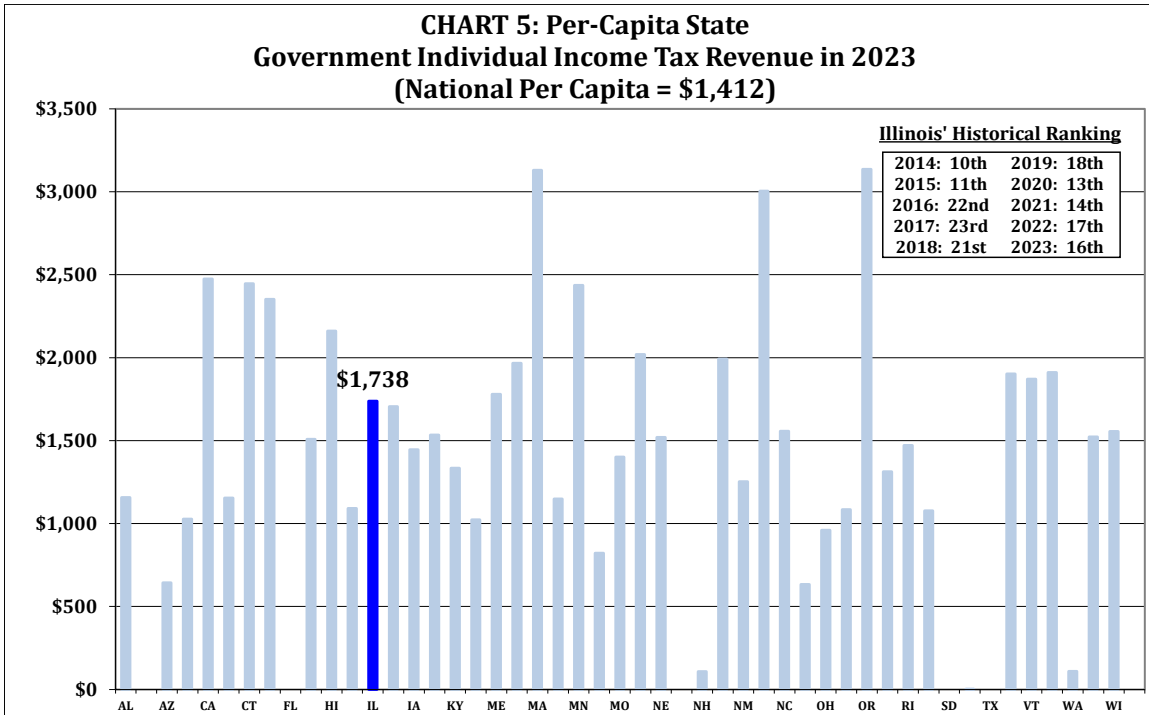
Statutorily, the individual income tax rates fell to 3.75% from 5% on January 1, 2015. This decline in the tax rates significantly lowered the amount generated from the individual income tax over the next two fiscal years, causing Illinois' per-capita ranking to fall to 22<sup>nd</sup> in 2016 and to 23<sup>rd</sup> in 2017. However, these rankings have since increased to the 2020 ranking of 13<sup>th</sup> because in July 2017, P.A. 100-0022 increased the personal income tax rate to 4.95%. Since then, Illinois' per-capita ranking has moved down a few spots. A list of the 2024 personal income tax rates for all of the states is shown in Table 3.

**CHART 4: State Government Individual Income Tax Revenue in 2023**  
**(National Total = \$472.9 billion)**



Source: U.S. Census Bureau, 2023 Annual Survey of State Government Tax Collections

**CHART 5: Per-Capita State Government Individual Income Tax Revenue in 2023**  
**(National Per Capita = \$1,412)**



Source: U.S. Census Bureau, 2023 Annual Survey of State Government Tax Collections

## TABLE 3: STATE INDIVIDUAL INCOME TAXES

(Tax rates for tax year 2024 -- as of January 1, 2024)

	TAX RATE RANGE (in percents)		Number of Brackets	INCOME BRACKETS		PERSONAL EXEMPTIONS			FEDERAL INCOME TAX DEDUCTIBLE
	Low	High		Lowest	Highest	Single	Married	Dependents	
ALABAMA	2.0	- 5.0	3	500	- 3,000	1,500	3,000	1,000	Yes
ALASKA	No State Income Tax								
ARIZONA	2.50		1	----Flat rate----		--	--	100	
ARKANSAS	2.0	- 4.4	3	4,400	- 8,800	29	58	29	
CALIFORNIA	1.0	13.3	10	10,412	- 1 million	144	288	446	
COLORADO	4.40		1	----Flat rate----		--	--	--	
CONNECTICUT	2.0	- 6.99	7	10,000	- 500,000	15,000	24,000	0	
DELAWARE	2.2	- 6.6	6	2,000	- 60,000	110	220	110	
FLORIDA	No State Income Tax								
GEORGIA	5.49	-	1	----Flat rate----				3,000	
HAWAII	1.4	- 11.0	12	2,400	- 200,000	1,144	2,288	1,144	
IDAHO	5.80	-	1	----Flat rate----		--	--	--	
<b>ILLINOIS</b>	<b>4.95</b>		<b>1</b>	<b>----Flat rate----</b>		<b>2,775</b>	<b>5,550</b>	<b>2,775</b>	
INDIANA	3.05		1	----Flat rate----		1,000	2,000	1,000	
IOWA	4.4	- 5.7	3	6,210	- 31,050	40	80	40	
KANSAS	3.1	- 5.7	3	15,000	- 30,000	2,250	4,500	2,250	
KENTUCKY	4.0		1	----Flat rate----		-----None-----			
LOUISIANA	1.85	- 4.25	3	12,500	- 50,000	4,500	9,000	1,000	
MAINE	5.8	- 7.15	3	26,050	- 61,600	5,000	10,000	300	
MARYLAND	2.0	- 5.75	8	1,000	- 250,000	3,200	6,400	3,200	
MASSACHUSETTS (a)	5.0	9.0	2	----Flat rate----		4,400	8,800	1,000	
MICHIGAN	4.25		1	----Flat rate----		5,600	11,200	5,600	
MINNESOTA	5.35	- 9.85	4	31,690	- 193,240	--	--	5,050	
MISSISSIPPI	4.7	-	1	----Flat rate----		6,000	12,000	1,500	
MISSOURI	2.0	- 4.80	7	1,273	- 8,911	--	--	--	Partial
MONTANA	4.7	- 5.9	2	Income over \$20,500 is subject to a 5.9% rate.					
NEBRASKA	2.46	- 5.84	4	3,700	- 35,730	157	314	157	
NEVADA	No State Income Tax								
NEW HAMPSHIRE	State Income Tax of 3% on Dividends and Interest Income					2,400	4,800		
NEW JERSEY	1.4	- 10.75	8	20,000	- 1 million	1,000	2,000	1,500	
NEW MEXICO	1.7	- 5.9	5	5,500	- 210,000	--	--	4,000	
NEW YORK	4.0	- 10.9	9	8,500	- \$25 million			1,000	
NORTH CAROLINA	4.5		1	----Flat rate----		-----None-----			
NORTH DAKOTA	1.95	- 2.5	2	44,725	- 225,975				
OHIO	2.75	- 3.5	5	26,050	- 92,150	2,400	4,800	2,500	
OKLAHOMA	0.25	- 4.75	6	1,000	- 7,200	1,000	2,000	1,000	
OREGON	4.75	- 9.9	4	4,300	- 125,000	249	498	249	Partial
PENNSYLVANIA	3.07		1	----Flat rate----		-----None-----			
RHODE ISLAND	3.75	- 5.99	3	77,450	- 176,050	4,950	9,900	4,950	
SOUTH CAROLINA	0.0	- 6.3	3	3,460	- 17,330	--	--	4,610	
SOUTH DAKOTA	No State Income Tax								
TENNESSEE	No State Income Tax								
TEXAS	No State Income Tax								
UTAH	4.65		1	----Flat rate----		--	--	1,941	
VERMONT	3.35	- 8.75	4	45,400	- 229,550	4,850	9,700	4,850	
VIRGINIA	2.0	- 5.75	4	3,000	- 17,000	930	1,860	930	
WASHINGTON	No State Income Tax; 7% long-term capital gains tax on profits of \$250,000 or more.								
WEST VIRGINIA	2.36	- 5.12	5	10,000	- 60,000	2,000	4,000	2,000	
WISCONSIN	3.5	- 7.65	4	14,320	- 315,310	700	1,400	700	
WYOMING	No State Income Tax								

Source: <https://taxfoundation.org/data/all/state/state-income-tax-rates-2024/>; <https://itep.org/federal-income-tax-deduction-state-income-tax/>

(a) Flat tax of 5%. Income over \$1,000,000 is subject to a 9% rate.

### Category 3: State Government Corporation Net Income Tax Revenue

Illinois collected \$9.9 billion in corporate income tax receipts in 2023, which ranked 3<sup>rd</sup> in the nation in this category. Again, California had the highest total with \$29.9 billion. On a per-capita basis, Illinois ranked 6<sup>th</sup> with a per-capita rate of \$786, notably higher than the national per-capita rate of \$427. Illinois' per-capita value was the highest in the Midwest Region.

<b>TABLE 4: State Government Corporate Income Tax Revenue in 2023</b>									
<b>\$ in billions</b>									
	State Govt Corp. Income Tax Revenue	Total Dollars Ranking	Amount Per Capita	Per Capita Ranking		State Govt Corp. Income Tax Revenue	Total Dollars Ranking	Amount Per Capita	Per Capita Ranking
United States	\$143.1	-	\$427	-	United States	\$143.1	-	\$427	-
Alabama	\$1.6	20	\$305	25	Montana	\$0.3	42	\$272	28
Alaska	\$0.4	38	\$606	9	Nebraska	\$0.7	34	\$350	21
Arizona	\$1.5	21	\$208	39	Nevada	No Income Tax			
Arkansas	\$0.8	30	\$273	27	New Hampshire	\$1.3	23	\$907	4
California	\$29.9	1	\$768	7	New Jersey	\$8.7	4	\$936	3
Colorado	\$2.3	14	\$398	19	New Mexico	\$0.4	37	\$210	38
Connecticut	\$3.5	11	\$967	2	New York	\$24.3	2	\$1,242	1
Delaware	\$0.6	35	\$554	10	North Carolina	\$1.6	17	\$151	43
Florida	\$5.5	6	\$244	34	North Dakota	\$0.3	41	\$413	18
Georgia	\$3.6	10	\$329	23	Ohio	\$0.0	46	\$0	46
Hawaii	\$0.3	40	\$242	35	Oklahoma	\$0.8	33	\$191	41
Idaho	\$1.0	27	\$526	12	Oregon	\$1.6	18	\$382	20
Illinois	\$9.9	3	\$786	6	Pennsylvania	\$5.7	5	\$440	17
Indiana	\$1.2	24	\$179	42	Rhode Island	\$0.3	44	\$240	36
Iowa	\$0.8	31	\$261	31	South Carolina	\$1.4	22	\$253	33
Kansas	\$1.6	19	\$531	11	South Dakota	\$0.0	45	\$52	45
Kentucky	\$1.2	26	\$267	30	Tennessee	\$3.2	12	\$443	16
Louisiana	\$1.2	25	\$268	29	Texas	No Income Tax			
Maine	\$0.5	36	\$323	24	Utah	\$0.9	29	\$254	32
Maryland	\$2.0	16	\$331	22	Vermont	\$0.3	43	\$463	14
Massachusetts	\$4.6	8	\$653	8	Virginia	\$4.4	9	\$501	13
Michigan	\$2.1	15	\$205	40	Washington	No Income Tax			
Minnesota	\$4.7	7	\$812	5	West Virginia	\$0.4	39	\$237	37
Mississippi	\$0.8	32	\$278	26	Wisconsin	\$2.7	13	\$451	15
Missouri	\$0.9	28	\$147	44	Wyoming	No Income Tax			

Source: U.S. Census Bureau, 2023 Annual Survey of State Government Tax Collections

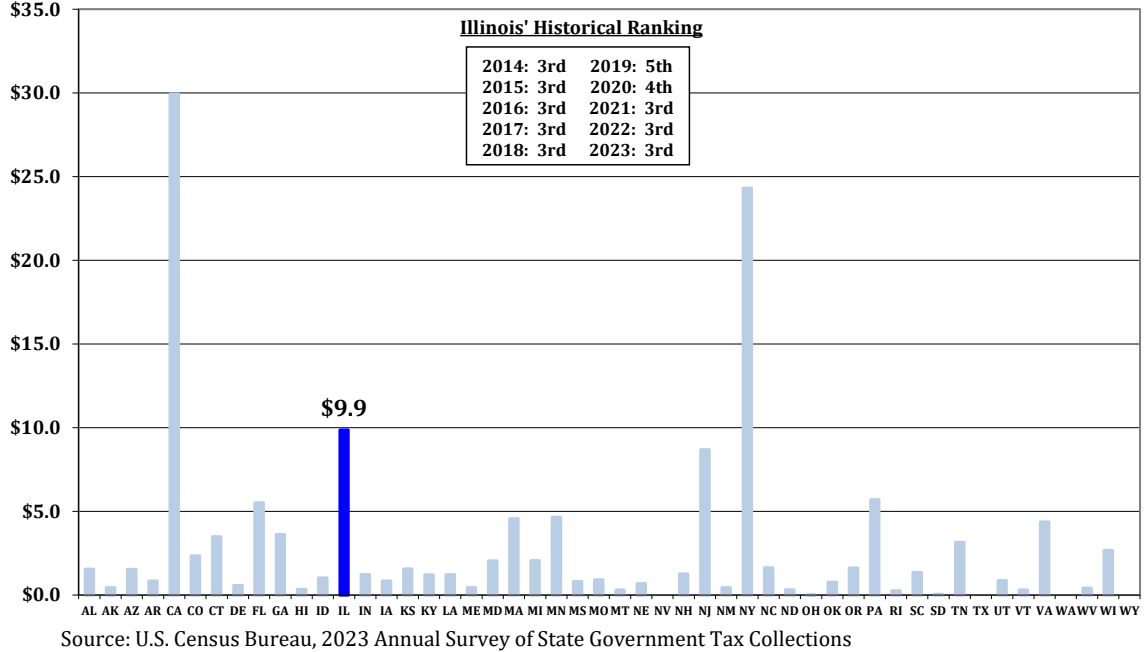
Light Blue Areas= Midwest Region

Illinois' rankings have remained fairly stable over the past decade. The only tax rate changes in the past decade were lowering the rate from 7% to 5.25% in January 2015 and then permanently increasing the rate to 7% in July 2017.

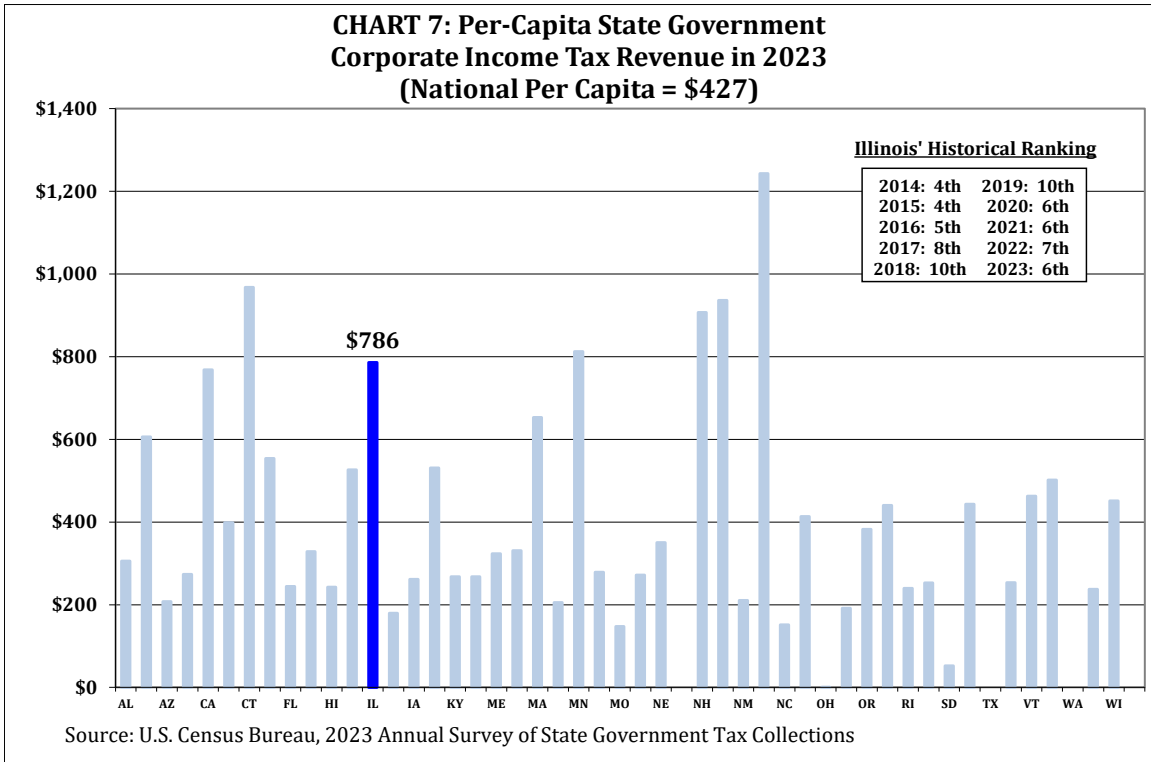
In the 2014 Annual Survey of State Government Tax Collections, Illinois had the 4<sup>th</sup> highest per-capita ranking. In 2018 and 2019, this per-capita ranking decreased to 10<sup>th</sup>. The per-capita ranking has since increased to 6<sup>th</sup>.

Table 5, on page 8, displays each state's corporate income tax rate as of January 1, 2024. Illinois is one of twenty-nine states with a flat tax. Illinois' current rate of 9.5%, which includes the State's rate of 7.0% and the corporate replacement tax rate of 2.5%, places Illinois as having one of the highest corporate income tax rates in the country. The map on page 9, as provided by the Tax Foundation, illustrates this point.

**CHART 6: State Government Corporate Income Tax Revenue in 2023**  
**(National Total = \$143.1 billion)**



**CHART 7: Per-Capita State Government Corporate Income Tax Revenue in 2023**  
**(National Per Capita = \$427)**



## TABLE 5: RANGE OF STATE CORPORATE INCOME TAX RATES

(For tax year 2024 -- as of January 1, 2024)

STATE	TAX RATE (percent)	TAX BRACKETS		# OF BRACKETS	STATE	TAX RATE (percent)	TAX BRACKETS		# OF BRACKETS
		LOWEST	HIGHEST				LOWEST	HIGHEST	
ALABAMA	6.5	---	Flat Rate---	1	MONTANA	6.75	---	Flat Rate---	1
ALASKA	0 - 9.4	25,000	222,000	10	NEBRASKA	5.58 - 5.84	100,000		2
ARIZONA	4.9	---	Flat Rate---	1	NEVADA (b)	--			1
ARKANSAS	1.0 - 4.8	3,000	11,000	4	NEW HAMPSHIRE	7.5	---	Flat Rate---	1
CALIFORNIA	8.8	---	Flat Rate---	1	NEW JERSEY (e)	6.5 - 9.0	50,000	100,000	3
COLORADO	4.4	---	Flat Rate---	1	NEW MEXICO	4.8 - 5.9	500,000		2
CONNECTICUT (a)	7.5	---	Flat Rate---	1	NEW YORK	6.5 - 7.25	5 million		2
DELAWARE (b)	8.7	---	Flat Rate---	1	NORTH CAROLINA	2.5	---	Flat Rate---	1
FLORIDA	5.5	---	Flat Rate---	1	NORTH DAKOTA	1.41 - 4.31	25,000	50,000	3
GEORGIA (c)	5.75	---	Flat Rate---	1	OHIO (b)				
HAWAII	4.4 - 6.4	25,000	100,000	3	OKLAHOMA	4.0	---	Flat Rate---	1
IDAHO	5.8	---	Flat Rate---	1	OREGON	6.6 - 7.6	1 million		2
ILLINOIS (d)	9.5	---	Flat Rate---	1	PENNSYLVANIA	8.49	---	Flat Rate---	1
INDIANA	4.9	---	Flat Rate---	1	RHODE ISLAND	7.0	---	Flat Rate---	1
IOWA	5.5 - 7.1	100,000		2	SOUTH CAROLINA	5.0	---	Flat Rate---	1
KANSAS	3.5 - 6.5	50,000		2	SOUTH DAKOTA		No corporate income tax		
KENTUCKY	5.0	---	Flat Rate---	1	TENNESSEE (b)	6.5	---	Flat Rate---	1
LOUISIANA	3.5 - 7.5	50,000	150,000	3	TEXAS (b)	4.65	---	Flat Rate---	1
MAINE	3.5 - 8.93	350,000	3.5 Million	4	UTAH	6.0 - 8.5	10,000	25,000	3
MARYLAND	8.25	---	Flat Rate---	1	VERMONT	6.0	---	Flat Rate---	1
MASSACHUSETTS	8.0	---	Flat Rate---	1	VIRGINIA				
MICHIGAN	6.0	---	Flat Rate---	1	WASHINGTON (b)	--			
MINNESOTA	9.8	---	Flat Rate---	1	WEST VIRGINIA	6.5	---	Flat Rate---	1
MISSISSIPPI	4.0 - 5.0	5,000	10,000	2	WISCONSIN	7.9	---	Flat Rate---	1
MISSOURI	4.0	---	Flat Rate---	1	WYOMING	--	No corporate income tax		

Source: Tax Foundation

(a) Connecticut charges a 10% surtax on a business's tax liability if it has gross proceeds of \$100 million or more, or if it files as part of a combined unitary group. This surtax was recently extended and is scheduled to expire on January 1, 2026.

(b) Nevada, Ohio, Texas, and Washington do not have a corporate income tax but do have a gross receipts tax with rates not strictly comparable to corporate income tax rates. Delaware, Oregon, and Tennessee have gross receipts taxes in addition to corporate income taxes, as do several states like Pennsylvania, Virginia, and West Virginia, which permit gross receipts taxes at the local (but not state) level.

(c) Georgia's corporate income tax rate is scheduled to revert to 6% on January 1, 2026.

(d) Illinois' rate includes two separate corporate income taxes, one at a 7% rate and one at a 2.5% rate.

(e) In New Jersey, the rates indicated apply to a corporation's entire net income rather than just income over the threshold.

Note: In addition to regular income taxes, many states impose other taxes on corporations such as gross receipts taxes and capital stock taxes. Some states also impose an alternative minimum tax and special rates on financial institutions.



## Category 4: State Government General Sales Tax Revenue

General sales tax revenue, under this category, does not include special sales taxes such as those on sale of alcohol, gasoline, or tobacco. In 2023, Illinois ranked 7<sup>th</sup> in the amount of sales tax revenue collected with a total of \$15.5 billion. Texas collected the most, generating \$53.7 billion. On a per-capita basis, Illinois ranked 31<sup>st</sup> in the nation with a value of \$1,235, which was below the national average per-capita value of \$1,375. As shown in Table 7 below, in the Midwest Region, only Missouri (44th) ranked lower than Illinois on a per-capita basis.

<b>TABLE 7: State Government General Sales Tax Revenue in 2023</b>									
\$ in billions									
	State Govt General Sales Tax Revenue	Total Dollars Ranking	Amount Per Capita	Per Capita Ranking		State Govt General Sales Tax Revenue	Total Dollars Ranking	Amount Per Capita	Per Capita Ranking
United States	\$460.5	-	\$1,375	-	United States	\$460.5	-	\$1,375	-
Alabama	\$4.6	31	\$902	41	Montana	No Sales Tax			
Alaska	No Sales Tax				Nebraska	\$2.7	38	\$1,389	24
Arizona	\$12.5	12	\$1,683	11	Nevada	\$8.0	18	\$2,491	3
Arkansas	\$5.0	26	\$1,623	12	New Hampshire	No Sales Tax			
California	\$53.6	2	\$1,375	25	New Jersey	\$14.7	9	\$1,587	16
Colorado	\$4.6	32	\$784	45	New Mexico	\$4.2	35	\$1,978	5
Connecticut	\$5.5	23	\$1,534	18	New York	\$19.0	5	\$973	37
Delaware	No Sales Tax				North Carolina	\$11.9	13	\$1,099	34
Florida	\$40.0	3	\$1,768	8	North Dakota	\$1.3	45	\$1,621	14
Georgia	\$9.0	16	\$814	43	Ohio	\$16.5	6	\$1,396	23
Hawaii	\$4.7	29	\$3,297	1	Oklahoma	\$3.8	36	\$937	39
Idaho	\$3.1	37	\$1,560	17	Oregon	\$1.3	43	\$316	46
Illinois	\$15.5	7	\$1,235	31	Pennsylvania	\$15.4	8	\$1,188	32
Indiana	\$11.0	14	\$1,604	15	Rhode Island	\$1.6	42	\$1,424	21
Iowa	\$4.7	30	\$1,452	20	South Carolina	\$5.1	24	\$954	38
Kansas	\$4.4	34	\$1,482	19	South Dakota	\$1.7	41	\$1,826	7
Kentucky	\$5.7	22	\$1,261	30	Tennessee	\$13.8	10	\$1,943	6
Louisiana	\$4.8	28	\$1,053	35	Texas	\$53.7	1	\$1,760	9
Maine	\$2.3	39	\$1,622	13	Utah	\$4.6	33	\$1,332	27
Maryland	\$6.8	21	\$1,104	33	Vermont	\$0.6	46	\$903	40
Massachusetts	\$9.4	15	\$1,336	26	Virginia	\$7.4	20	\$852	42
Michigan	\$12.9	11	\$1,285	28	Washington	\$22.8	4	\$2,920	2
Minnesota	\$8.0	17	\$1,397	22	West Virginia	\$1.8	40	\$1,024	36
Mississippi	\$5.0	25	\$1,709	10	Wisconsin	\$7.5	19	\$1,261	29
Missouri	\$4.9	27	\$790	44	Wyoming	\$1.3	44	\$2,220	4

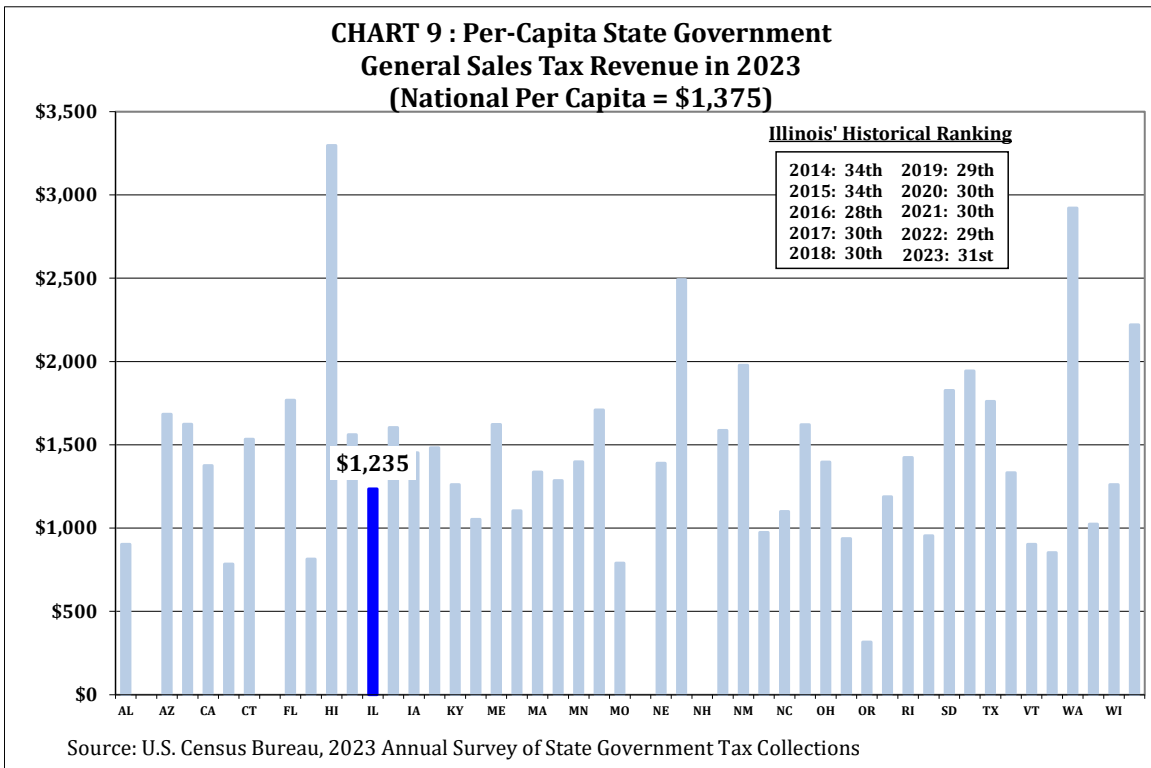
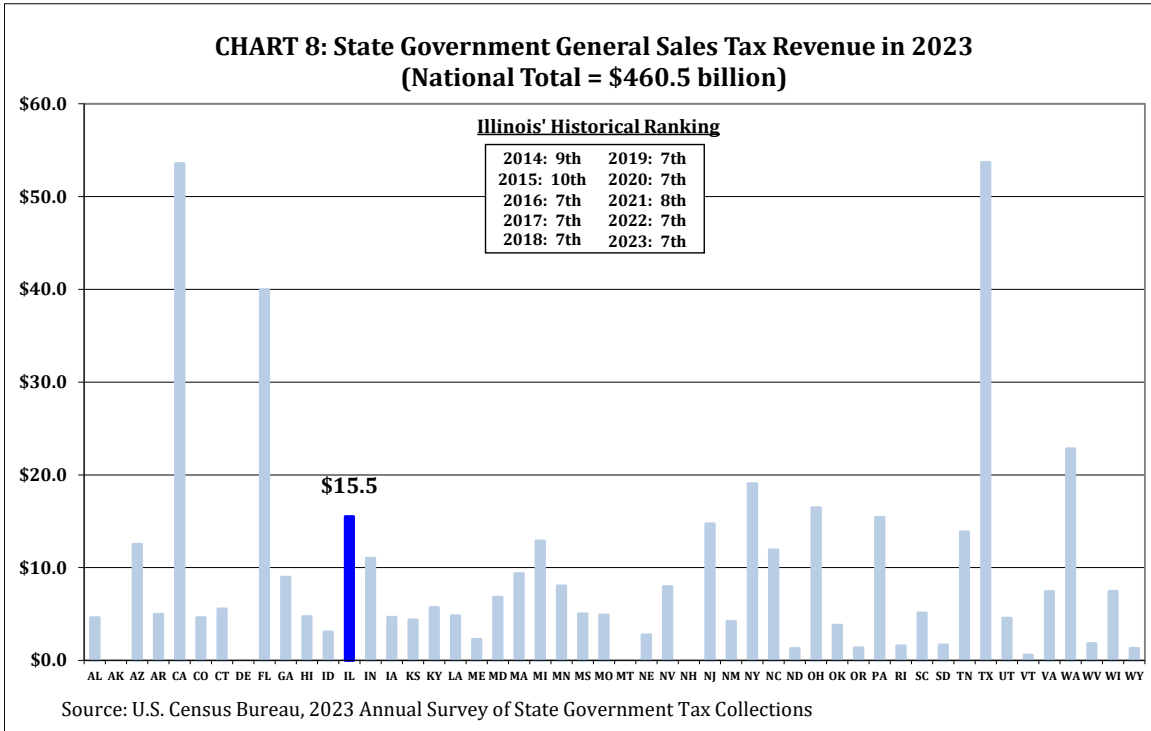
Source: U.S. Census Bureau, 2023 Annual Survey of State Government Tax Collections

Light Blue Areas= Midwest Region

The last State sales tax rate increase (from 4% to 5%) occurred in 1984. Illinois' sales tax rate is typically shown as 6.25%, in which 5% goes to the State, and the remaining 1.25% goes to local governments. When the combined rate of 6.25% took effect in 1990, a 1% state tax was imposed on food and drugs. Table 8 lists the sales tax rates for all of the states. Illinois is currently the only State to impose a sales tax on prescription drugs and is one of only a handful of states to impose a sales tax on groceries. However, Illinois has since repealed the State-level 1% sales tax on groceries. This repeal goes into effect on January 1, 2026.

Illinois law also authorizes local governments to impose sales taxes, so the sales tax in many communities is often higher than 6.25%. For example, the City of Chicago currently has an overall sales tax rate of 10.25% when encompassing all of the local sales taxes (6.25% State, 1.75% County Home Rule, 1.25% Home Rule, 1.0% Regional Transportation Authority). Portions of suburban Cook County impose a combined rate

of 11%. The rate imposed can vary even in the same city as sections of cities can have a higher sales tax.



## TABLE 8: State Sales Tax Rates

(January 1, 2024)

STATE	TAX RATE (percentage)	RANK	STATE	TAX RATE (percentage)	RANK
Alabama	4	40	Montana	0	46
Alaska	0	46	Nebraska	5.5	29
Arizona	5.6	28	Nevada	6.85	7
Arkansas	6.5	9	New Hampshire	0	46
California	7.25	1	New Jersey	6.625	8
Colorado	2.9	45	New Mexico	4.875	34
Connecticut	6.35	12	New York	4	40
Delaware	0	46	North Carolina	4.75	35
Florida	6	17	North Dakota	5	32
Georgia	4	40	Ohio	5.75	27
Hawaii	4	40	Oklahoma	4.5	36
Idaho	6	17	Oregon	0	46
<b>Illinois</b>	<b>6.25</b>	<b>13</b>	Pennsylvania	6	17
Indiana	7	2	Rhode Island	7	2
Iowa	6	17	South Carolina	6	17
Kansas	6.5	9	South Dakota	4.2	39
Kentucky	6	17	Tennessee	7	2
Louisiana	4.45	37	Texas	6.25	13
Maine	5.5	29	Utah	6.1	16
Maryland	6	17	Vermont	6	17
Massachusetts	6.25	13	Virginia	5.3	31
Michigan	6	17	Washington	6.5	9
Minnesota	6.875	6	West Virginia	6	17
Mississippi	7	2	Wisconsin	5	32
Missouri	4.225	38	Wyoming	4	40

Source: Tax Foundation

Note: City, county and municipal rates vary. Local rates are weighted by population to compute an average local tax rate.

(a) Three states levy mandatory, statewide, local add-on sales taxes at the state level: California (1.25%), Utah (1.25%), and Virginia (1%). We include these in their state sales tax.

(b) The sales taxes in Hawaii, New Mexico, and South Dakota have broad bases that include many business-to-business services.

(c) Special taxes in local resort areas are not counted here.

(d) Salem County, N.J., is not subject to the statewide sales tax rate and collects a local rate of 3.3125%. New Jersey's local score is represented as a negative.

## Category 5: State Government Tobacco Product Sales Tax Revenue

In the category of State Government Tobacco Product Sales Tax Revenue, which is mostly comprised of cigarette tax revenues, Illinois ranked 7<sup>th</sup> in total sales in 2023 with a total of \$785 million. California ranked 1<sup>st</sup> generating \$1.6 billion. On a per-capita basis, Illinois ranked 19<sup>th</sup> with a value of \$63 per capita. New Hampshire is the highest-ranked state on a per-capita basis with a value of \$155.

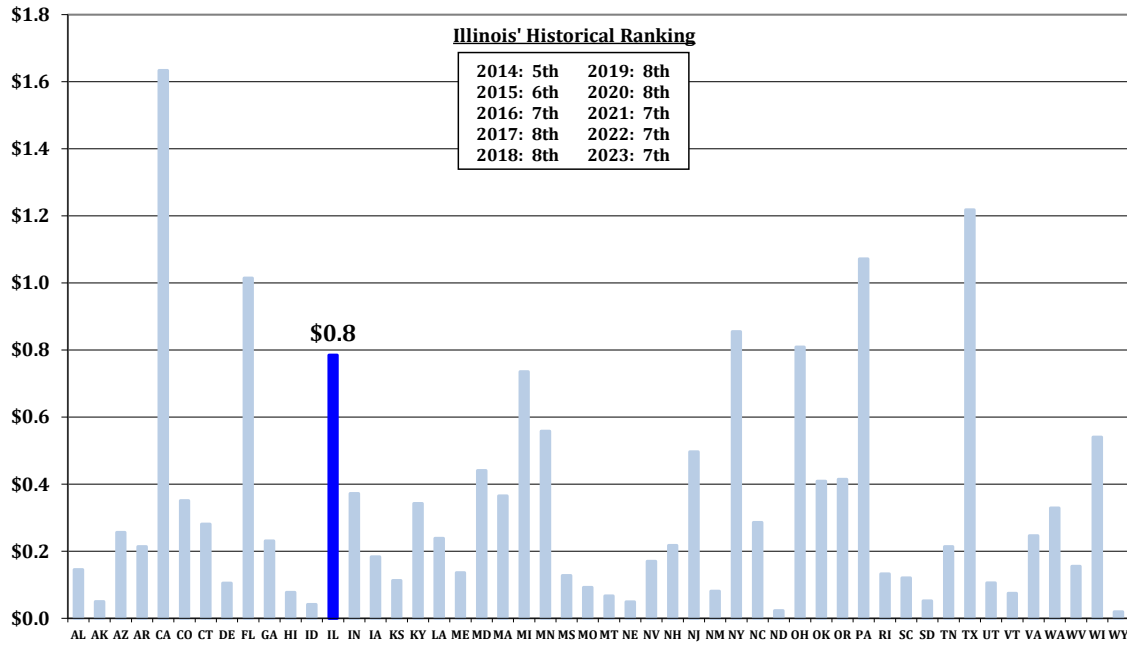
<b>TABLE 9: State Government Tobacco Products Tax Revenue in 2023</b>									
<b>\$ in billions</b>									
	State Govt Tobacco Products Tax Revenue	Total Dollars Ranking	Amount Per Capita	Per Capita Ranking		State Govt Tobacco Products Tax Revenue	Total Dollars Ranking	Amount Per Capita	Per Capita Ranking
United States	\$17.1	-	\$51	-	United States	\$17.1	-	\$51	-
Alabama	\$0.1	32	\$28	43	Montana	\$0.1	44	\$59	21
Alaska	\$0.0	46	\$68	18	Nebraska	\$0.0	47	\$25	46
Arizona	\$0.3	22	\$35	38	Nevada	\$0.2	30	\$53	27
Arkansas	\$0.2	28	\$70	16	New Hampshire	\$0.2	26	\$155	1
California	\$1.6	1	\$42	34	New Jersey	\$0.5	11	\$53	26
Colorado	\$0.4	17	\$60	20	New Mexico	\$0.1	41	\$38	36
Connecticut	\$0.3	21	\$78	12	New York	\$0.9	5	\$44	31
Delaware	\$0.1	39	\$102	4	North Carolina	\$0.3	20	\$26	45
Florida	\$1.0	4	\$45	30	North Dakota	\$0.0	49	\$29	42
Georgia	\$0.2	25	\$21	49	Ohio	\$0.8	6	\$69	17
Hawaii	\$0.1	42	\$54	25	Oklahoma	\$0.4	14	\$101	5
Idaho	\$0.0	48	\$21	48	Oregon	\$0.4	13	\$98	6
Illinois	\$0.8	7	\$63	19	Pennsylvania	\$1.1	3	\$83	11
Indiana	\$0.4	15	\$54	24	Rhode Island	\$0.1	34	\$121	2
Iowa	\$0.2	29	\$57	22	South Carolina	\$0.1	36	\$22	47
Kansas	\$0.1	37	\$38	37	South Dakota	\$0.1	45	\$57	23
Kentucky	\$0.3	18	\$76	13	Tennessee	\$0.2	27	\$30	41
Louisiana	\$0.2	24	\$52	29	Texas	\$1.2	2	\$40	35
Maine	\$0.1	33	\$98	7	Utah	\$0.1	38	\$31	40
Maryland	\$0.4	12	\$71	15	Vermont	\$0.1	43	\$116	3
Massachusetts	\$0.4	16	\$52	28	Virginia	\$0.2	23	\$28	44
Michigan	\$0.7	8	\$73	14	Washington	\$0.3	19	\$42	33
Minnesota	\$0.6	9	\$97	8	West Virginia	\$0.2	31	\$88	10
Mississippi	\$0.1	35	\$43	32	Wisconsin	\$0.5	10	\$91	9
Missouri	\$0.1	40	\$15	50	Wyoming	\$0.0	50	\$34	39

Source: U.S. Census Bureau, 2023 Annual Survey of State Government Tax Collections

Light Blue Areas= Midwest Region

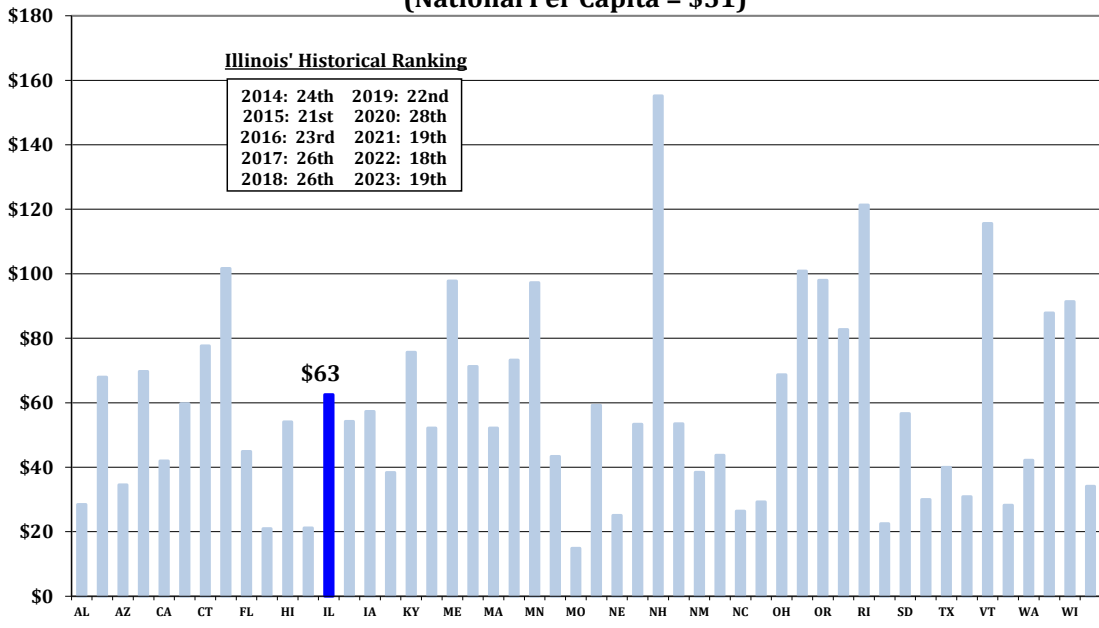
Illinois increased their cigarette tax from \$1.98 to \$2.98 per pack in 2019. In terms of the tobacco products tax, Illinois' tax is equal to 15% of the wholesale price (distributor's cost price for the products) for electronic cigarettes; 36% of the wholesale price for other tobacco products like cigars and chewing tobacco; and 30¢ per ounce for moist snuff.

**CHART 10: State Government Tobacco Products Tax Revenue in 2023  
(National Total = \$17.1 billion)**



Source: U.S. Census Bureau, 2023 Annual Survey of State Government Tax Collections

**CHART 11 : Per-Capita State Government Tobacco Products Tax Revenue in 2023  
(National Per Capita = \$51)**



Source: U.S. Census Bureau, 2023 Annual Survey of State Government Tax Collections

As shown below, Illinois' current cigarette tax rate is \$2.98 per pack which ranks as the 12<sup>th</sup> highest in the nation. New York has the highest tax rate in the country, as of June 30 2024, with a rate of \$5.35 per pack.

In addition to the State cigarette tax, Illinois law authorizes a municipal cigarette tax of 1-cent per package of 20 cigarettes, but it cannot be imposed by municipalities for which the state already collects a municipal home-rule retailers' occupation (sales) tax. Home-rule units can collect their own cigarette taxes.

For example, Chicago collects \$1.18 per pack of 20 cigarettes, and Cook County collects \$3.00. Chicago's combined rate, when including city, county, State, and federal taxes is \$8.17 per pack of 20 cigarettes. This ranks Chicago as having one of the highest combined tax rates of any city in the nation.

<b>TABLE 10: STATE EXCISE TAX RATES ON CIGARETTES</b>					
<b>(June 30, 2024)</b>					
<b>STATE</b>	<b>TAX RATE (¢ per pack)</b>	<b>RANK</b>	<b>STATE</b>	<b>TAX RATE (¢ per pack)</b>	<b>RANK</b>
Alabama	67.5	41	Nebraska	64	42
Alaska	200	19	Nevada	180	25
Arizona	200	19	New Hampshire	178	26
Arkansas	115	36	New Jersey	270	14
California	287	13	New Mexico	200	19
Colorado	194	24	New York	535	1
Connecticut	435	4	North Carolina	45	48
Delaware	210	17	North Dakota	44	49
Florida	133.9	33	Ohio	160	29
Georgia	37	50	Oklahoma	203	18
Hawaii	320	8	Oregon	333	7
Idaho	57	46	Pennsylvania	260	15
<b>Illinois</b>	<b>298</b>	<b>12</b>	Rhode Island	425	5
Indiana	99.5	39	South Carolina	57	46
Iowa	136	32	South Dakota	153	30
Kansas	129	34	Tennessee	62	43
Kentucky	110	37	Texas	141	31
Louisiana	108	38	Utah	170	27
Maine	200	19	Vermont	308	9
Maryland	500	3	Virginia	60	44
Massachusetts	351	6	Washington	302.5	11
Michigan	200	19	West Virginia	120	35
Minnesota	304	10	Wisconsin	252	16
Mississippi	68	40	Wyoming	60	44
Missouri	17	51	Dist. of Columbia	501	2
Montana	170	27	U. S. Median	178	

Source: CDC.gov

## Category 6: State Government Alcoholic Beverage Sales Tax Revenue

In 2023, in the category of State Government Alcoholic Beverage Sales Tax Revenue, Illinois ranked 8<sup>th</sup> in total sales with a total of \$314.6 million. Texas ranked 1<sup>st</sup> generating \$1.789 billion. On a per-capita basis, Illinois ranked 17<sup>th</sup> in the nation with a value of \$25 per capita. Washington is the highest-ranked state on a per-capita basis with a value of \$63 per capita.

<b>TABLE 11: State Government Alcoholic Beverage Tax Revenue in 2023</b>									
<b>\$ in millions</b>									
	State Govt Alcoholic Beverage Tax Revenue	Total Dollars Ranking	Amount Per Capita	Per Capita Ranking		State Govt Alcoholic Beverage Tax Revenue	Total Dollars Ranking	Amount Per Capita	Per Capita Ranking
United States	\$8,389.5	-	\$25	-	United States	\$8,389.5	-	\$25	-
Alabama	\$282.5	9	\$55	5	Montana	\$48.8	30	\$43	9
Alaska	\$41.6	34	\$57	4	Nebraska	\$33.9	36	\$17	27
Arizona	\$91.4	22	\$12	37	Nevada	\$47.3	31	\$15	28
Arkansas	\$78.6	24	\$26	16	New Hampshire	\$12.9	46	\$9	42
California	\$421.6	5	\$11	39	New Jersey	\$181.3	16	\$20	23
Colorado	\$56.1	28	\$10	41	New Mexico	\$24.4	38	\$12	38
Connecticut	\$73.4	26	\$20	20	New York	\$281.9	11	\$14	29
Delaware	\$32.2	37	\$31	15	North Carolina	\$591.3	2	\$55	6
Florida	\$317.4	7	\$14	32	North Dakota	\$10.5	49	\$13	33
Georgia	\$223.3	12	\$20	22	Ohio	\$119.2	19	\$10	40
Hawaii	\$54.5	29	\$38	12	Oklahoma	\$177.6	17	\$44	8
Idaho	\$11.1	48	\$6	47	Oregon	\$19.2	43	\$5	49
Illinois	\$314.6	8	\$25	17	Pennsylvania	\$476.6	4	\$37	13
Indiana	\$59.1	27	\$9	43	Rhode Island	\$22.2	40	\$20	21
Iowa	\$19.7	42	\$6	45	South Carolina	\$222.3	13	\$41	11
Kansas	\$169.2	18	\$58	3	South Dakota	\$20.7	41	\$23	18
Kentucky	\$192.8	15	\$43	10	Tennessee	\$319.6	6	\$45	7
Louisiana	\$79.7	23	\$17	26	Texas	\$1,788.6	1	\$59	2
Maine	\$18.5	45	\$13	35	Utah	\$18.6	44	\$5	48
Maryland	\$37.5	35	\$6	46	Vermont	\$12.4	47	\$19	24
Massachusetts	\$99.1	21	\$14	31	Virginia	\$282.5	10	\$32	14
Michigan	\$204.6	14	\$20	19	Washington	\$490.4	3	\$63	1
Minnesota	\$109.1	20	\$19	25	West Virginia	\$23.7	39	\$13	34
Mississippi	\$42.2	33	\$14	30	Wisconsin	\$77.6	25	\$13	36
Missouri	\$47.1	32	\$8	44	Wyoming	\$2.2	50	\$4	50

Source: U.S. Census Bureau, 2023 Annual Survey of State Government Tax Collections

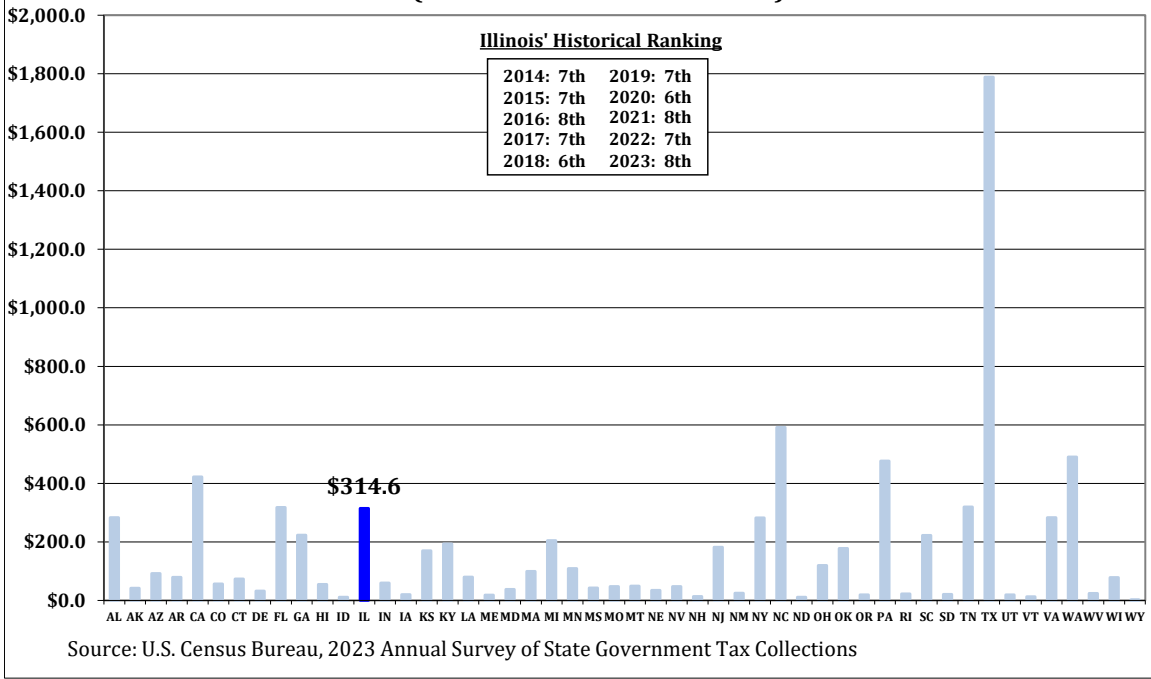
Light Blue Areas= Midwest Region

In the Midwest region, Illinois collects the highest amount of tax revenue from alcoholic beverages from a total dollar's perspective. On a per-capita basis, Illinois is only behind Kentucky in the Midwest. Kentucky is ranked 10<sup>th</sup> in the nation with a per-capita value of \$43.

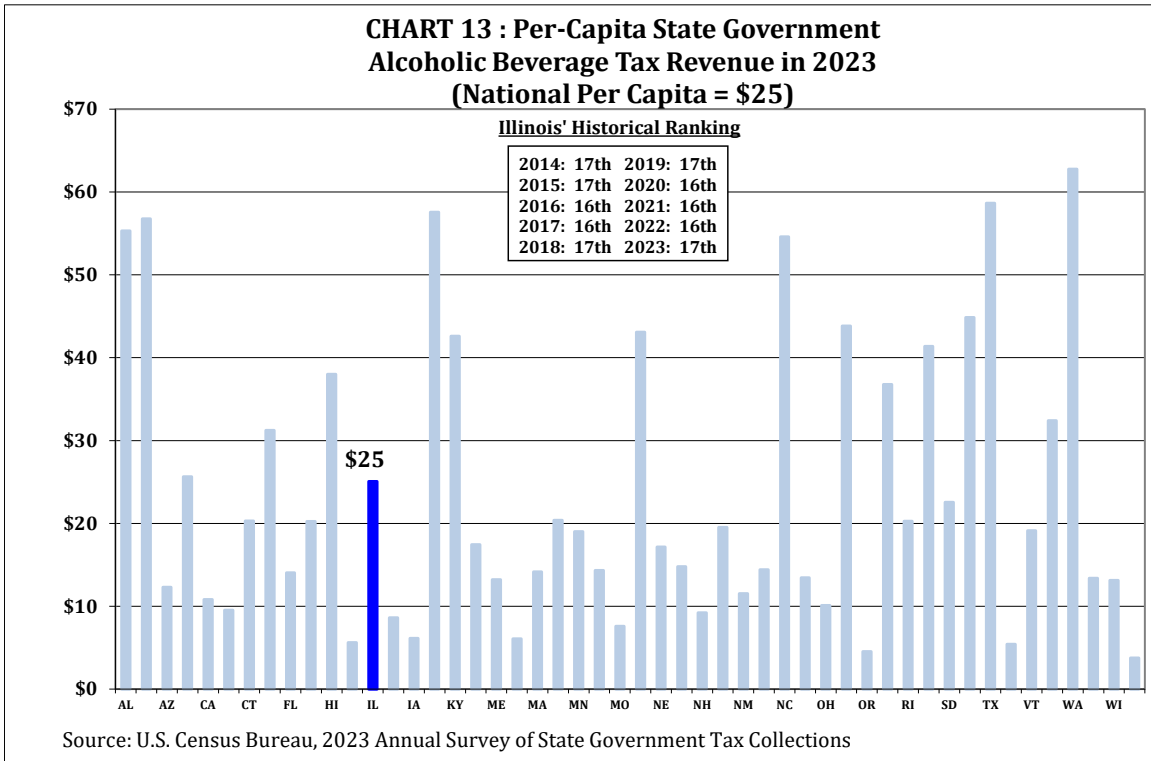
As shown in the charts on the following page, Illinois' latest rankings have barely changed since 2014, as the total dollar ranking has only risen from 7<sup>th</sup> to 8<sup>th</sup>, and the per-capita ranking has remained 16<sup>th</sup> or 17<sup>th</sup> over the past ten years. The last tax increase on alcoholic beverages was in September 2009 when the rate and base of Illinois liquor tax was increased to the following amounts (per gallon): \$0.231 on beer and cider (up from \$0.185); \$1.39 on wine (up from \$0.73); and \$8.55 on distilled liquor (up from \$4.50).

Table 12 on page 18 displays a list of each state's tax rate on beer; as shown, Illinois currently has the 28<sup>th</sup> highest tax rate on beer in the country.

**CHART 12: State Government Alcoholic Beverage Tax Revenue in 2023  
(National Total = \$8.4 billion)**



**CHART 13 : Per-Capita State Government Alcoholic Beverage Tax Revenue in 2023  
(National Per Capita = \$25)**



**TABLE 12: STATE TAX RATES ON BEER**  
(January 1, 2024)

STATE	EXCISE TAX RATES (\$ per gallon)	RANK	STATE	EXCISE TAX RATES (\$ per gallon)	RANK
Alabama (a)	0.53	8	Montana	0.14	39
Alaska	1.07	2	Nebraska	0.31	20
Arizona	0.16	36	Nevada	0.16	36
Arkansas (b, c)	0.35	18	New Hampshire	0.30	21
California	0.20	29	New Jersey	0.12	41
Colorado	0.08	45	New Mexico	0.41	13
Connecticut	0.24	27	New York	0.14	39
Delaware	0.26	24	North Carolina (d)	0.62	6
Florida (d)	0.48	9	North Dakota (b, d)	0.40	15
Georgia (a, d)	0.48	9	Ohio (d)	0.18	33
Hawaii (d)	0.93	3	Oklahoma (d)	0.40	15
Idaho (d)	0.15	38	Oregon	0.08	45
<b>Illinois</b>	<b>0.23</b>	<b>28</b>	Pennsylvania	0.08	45
Indiana	0.12	41	Rhode Island (c)	0.12	41
Iowa (d)	0.19	31	South Carolina	0.77	5
Kansas	0.18	33	South Dakota	0.27	22
Kentucky (e)	0.93	3	Tennessee (e)	1.29	1
Louisiana (d)	0.40	15	Texas (d)	0.19	31
Maine	0.35	18	Utah (d)	0.41	13
Maryland (b)	0.60	7	Vermont	0.27	22
Massachusetts	0.11	44	Virginia (d)	0.26	24
Michigan	0.20	29	Washington (d)	0.26	24
Minnesota (d, b)	0.47	11	West Virginia	0.18	33
Mississippi	0.43	12	Wisconsin (d)	0.06	48
Missouri	0.06	48	Wyoming	0.02	50

Source: Tax Foundation

(a) Statewide local rates exist in Alabama (\$0.52/gallon) and Georgia (\$0.53/gallon).

(b) Includes sales taxes specific to alcoholic beverages.

(c) Includes case fees and/or bottle fees which may vary with the size of container.

(d) Different rates also applicable according to alcohol content, place of production, size of container, or place purchased (on- or off-premise or onboard airlines).

(e) Includes the wholesale tax rate in Kentucky (10%) and Tennessee (\$35.60 per barrel), converted into a gallonage excise tax rate.

## Category 7: State Government Motor Fuel Tax Revenue

In 2023, Illinois ranked 6<sup>th</sup> in the nation in the amount of motor fuel tax revenue collected with a total of \$2.6 billion. Only Ohio collected more in the Midwest Region (\$2.7 billion). However, on a per-capita basis, Illinois ranked 13<sup>th</sup> in the nation in 2023 with a per-capita rate of \$207, which was higher than the national per-capita rate of \$165. Illinois was the 4<sup>th</sup> highest ranking state on a per-capita basis in the Midwest Region.

<b>TABLE 13: State Government Motor Fuel Tax Revenue in 2023</b>									
<b>\$ in billions</b>									
	<b>State Govt Motor Fuel Tax Revenue</b>	<b>Total Dollars Ranking</b>	<b>Amount Per Capita</b>	<b>Per Capita Ranking</b>		<b>State Govt Motor Fuel Tax Revenue</b>	<b>Total Dollars Ranking</b>	<b>Amount Per Capita</b>	<b>Per Capita Ranking</b>
<b>United States</b>	<b>\$55.3</b>	<b>-</b>	<b>\$165</b>	<b>-</b>	<b>United States</b>	<b>\$55.3</b>	<b>-</b>	<b>\$165</b>	<b>-</b>
Alabama	\$1.0	18	\$189	22	Montana	\$0.3	40	\$255	2
Alaska	\$0.0	50	\$63	48	Nebraska	\$0.4	38	\$189	21
Arizona	\$0.9	21	\$117	43	Nevada	\$0.4	37	\$118	42
Arkansas	\$0.6	29	\$198	18	New Hampshire	\$0.2	44	\$128	38
California	\$8.7	1	\$222	7	New Jersey	\$0.4	34	\$45	50
Colorado	\$0.7	23	\$120	41	New Mexico	\$0.3	39	\$152	30
Connecticut	\$0.4	36	\$108	44	New York	\$1.3	13	\$65	47
Delaware	\$0.1	46	\$129	37	North Carolina	\$2.4	7	\$219	8
Florida	\$3.1	4	\$137	36	North Dakota	\$0.2	43	\$237	5
Georgia	\$1.1	16	\$102	45	Ohio	\$2.7	5	\$231	6
Hawaii	\$0.1	49	\$57	49	Oklahoma	\$0.6	30	\$147	32
Idaho	\$0.4	35	\$206	14	Oregon	\$0.6	27	\$147	33
<b>Illinois</b>	<b>\$2.6</b>	<b>6</b>	<b>\$207</b>	<b>13</b>	Pennsylvania	\$3.4	3	\$260	1
Indiana	\$1.7	9	\$241	4	Rhode Island	\$0.1	45	\$127	39
Iowa	\$0.7	25	\$213	9	South Carolina	\$1.0	17	\$189	20
Kansas	\$0.5	31	\$158	27	South Dakota	\$0.2	42	\$208	11
Kentucky	\$0.7	22	\$165	26	Tennessee	\$1.3	14	\$179	24
Louisiana	\$0.6	26	\$137	35	Texas	\$3.8	2	\$126	40
Maine	\$0.2	41	\$177	25	Utah	\$0.6	28	\$180	23
Maryland	\$1.3	12	\$211	10	Vermont	\$0.1	47	\$198	19
Massachusetts	\$0.7	24	\$100	46	Virginia	\$1.8	8	\$208	12
Michigan	\$1.5	11	\$147	31	Washington	\$1.6	10	\$201	15
Minnesota	\$0.9	20	\$154	29	West Virginia	\$0.4	33	\$244	3
Mississippi	\$0.5	32	\$156	28	Wisconsin	\$1.2	15	\$199	17
Missouri	\$0.9	19	\$145	34	Wyoming	\$0.1	48	\$200	16

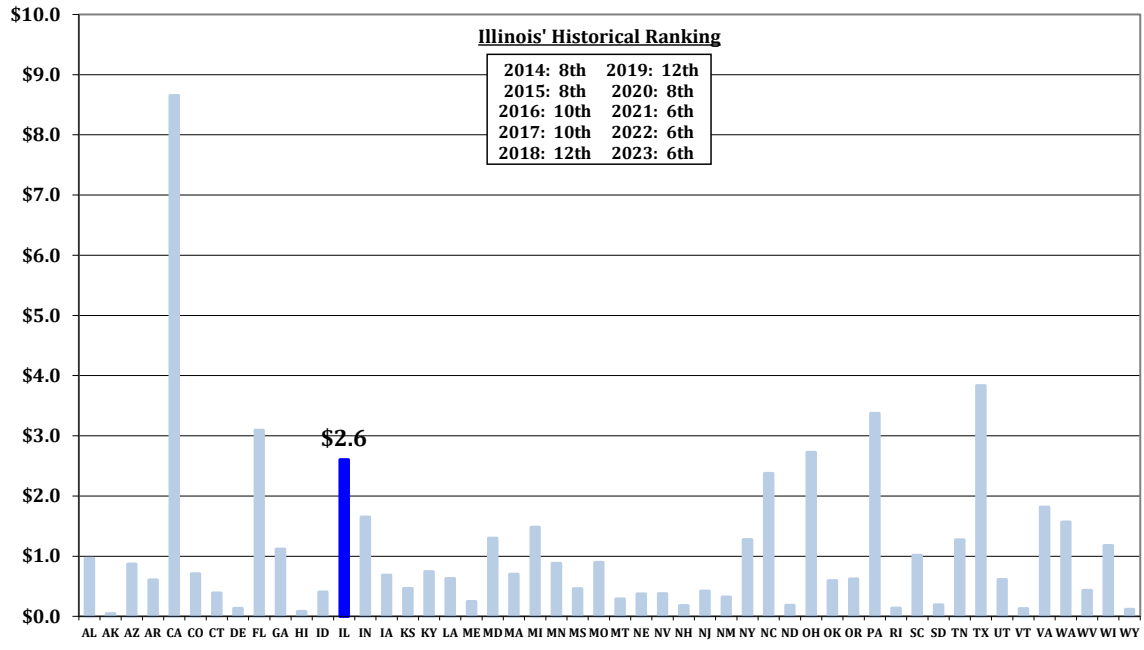
Source: U.S. Census Bureau, 2023 Annual Survey of State Government Tax Collections

Light Blue Areas= Midwest Region

A 2019 law raised the motor fuel tax rate on gasoline from \$0.201 to \$0.391 and diesel fuel from \$0.226 to \$0.466. The law also included a provision that the taxes on gasoline and special fuels were to be increased each July 1 by an amount equal to the percentage increase, if any, in the Consumer Price Index for All Urban Consumers for the 12 months through March of that year. This tax rate increase raised Illinois' per-capita ranking from 45<sup>th</sup> in 2019 to 30<sup>th</sup> in 2020, and has since increased to a 2023 ranking of 13<sup>th</sup>. The most recent motor fuel tax increase on July 1, 2024, increased the motor fuel tax on gasoline/gasohol from \$0.454 to \$0.470 per gallon (or 48.1 cents when including environmental fees). As shown on page 21, as of January 1, 2024, Illinois had the 2<sup>nd</sup> highest rate in the country.

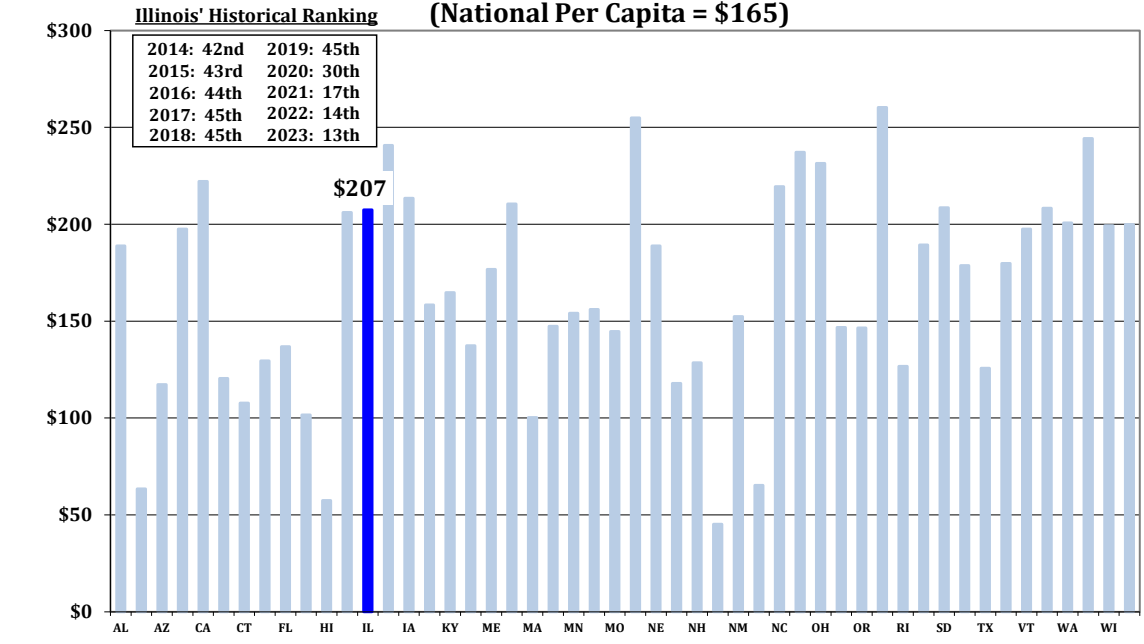
It must be noted that Illinois is among eight states that collect general sales taxes on motor fuel as well (including Indiana and Michigan in the Midwest). These revenues would be included in the sales tax figures and not in the tables and graphs shown in this section.

**CHART 14: State Government Motor Fuel Tax Revenue in 2023  
(National Total = \$55.3 billion)**



Source: U.S. Census Bureau, 2023 Annual Survey of State Government Tax Collections

**CHART 15 : Per-Capita State Motor Fuel Tax Revenue in 2023  
(National Per Capita = \$165)**



Source: U.S. Census Bureau, 2023 Annual Survey of State Government Tax Collections

**TABLE 14: STATE GASOLINE TAX RATES**

(January 1, 2024)

STATE	TAX RATE (¢ per gallon)	RANK	STATE	TAX RATE (¢ per gallon)	RANK
Alabama	30.20	24	Nebraska	30.00	26
Alaska	8.95	51	Nevada	23.81	41
Arizona	19.00	47	New Hampshire	23.83	40
Arkansas	25.00	36	New Jersey	42.35	8
California	68.10	1	New Mexico	18.88	48
Colorado	29.24	29	New York	25.68	34
Connecticut	25.00	36	North Carolina	40.65	9
Delaware	23.00	43	North Dakota	23.03	42
Florida	38.60	12	Ohio	38.50	13
Georgia	33.05	19	Oklahoma	20.00	45
Hawaii	18.50	49	Oregon	40.00	10
Idaho	33.00	20	Pennsylvania	58.70	3
<b>Illinois</b>	<b>66.50</b>	<b>2</b>	Rhode Island	38.12	14
Indiana	51.70	5	South Carolina	28.75	30
Iowa	30.00	26	South Dakota	30.00	26
Kansas	25.03	35	Tennessee	27.40	32
Kentucky	30.10	25	Texas	20.00	45
Louisiana	20.93	44	Utah	37.15	15
Maine	31.40	23	Vermont	32.61	22
Maryland	47.19	7	Virginia	39.10	11
Massachusetts	27.37	33	Washington	52.82	4
Michigan	48.00	6	West Virginia	35.70	16
Minnesota	28.60	31	Wisconsin	32.90	21
Mississippi	18.40	50	Wyoming	24.00	39
Missouri	24.97	38			
Montana	33.75	18	Dist. of Columbia	34.9	17

Source: Tax Foundation

## Category 8: State Government Motor Vehicle Tax Revenue

In 2023, Illinois collected the 3<sup>rd</sup> highest amount of tax revenue from motor vehicles. Illinois' total amount of \$2.3 billion trailed only California (\$8.1 billion) and Texas (\$2.3 billion) in this category. Illinois had the 5<sup>th</sup> highest per-capita ranking in this category, collecting \$180 per capita, which was well above the national per-capita value of \$101. Only Iowa (ranked 1<sup>st</sup>) had a higher ranking than Illinois in the Midwest Region at \$242 per capita.

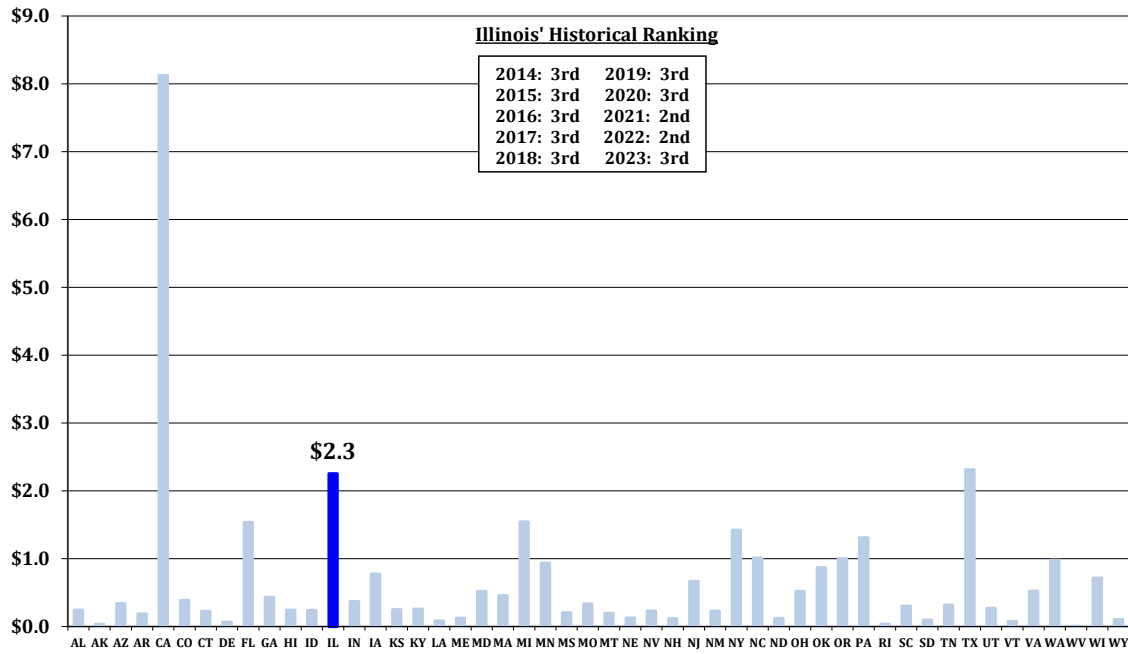
<b>TABLE 15: State Government Motor Vehicle Tax Revenue in 2023</b>									
<b>\$ in billions</b>									
	<b>State Govt Vehicle and License Tax Revenue</b>	<b>Total Dollars Ranking</b>	<b>Amount Per Capita</b>	<b>Per Capita Ranking</b>		<b>State Govt Vehicle and License Tax Revenue</b>	<b>Total Dollars Ranking</b>	<b>Amount Per Capita</b>	<b>Per Capita Ranking</b>
<b>United States</b>	<b>\$33.7</b>	<b>-</b>	<b>\$101</b>	<b>-</b>	<b>United States</b>	<b>\$33.7</b>	<b>-</b>	<b>\$101</b>	<b>-</b>
Alabama	\$0.2	30	\$48	42	Montana	\$0.2	37	\$176	7
Alaska	\$0.0	49	\$43	46	Nebraska	\$0.1	39	\$64	33
Arizona	\$0.3	23	\$46	43	Nevada	\$0.2	33	\$71	28
Arkansas	\$0.2	38	\$61	36	New Hampshire	\$0.1	42	\$84	22
California	\$8.1	1	\$208	4	New Jersey	\$0.7	15	\$72	27
Colorado	\$0.4	21	\$66	31	New Mexico	\$0.2	34	\$108	16
Connecticut	\$0.2	35	\$62	35	New York	\$1.4	6	\$73	26
Delaware	\$0.1	47	\$62	34	North Carolina	\$1.0	8	\$93	19
Florida	\$1.5	5	\$68	30	North Dakota	\$0.1	41	\$153	11
Georgia	\$0.4	20	\$39	47	Ohio	\$0.5	17	\$44	45
Hawaii	\$0.2	31	\$169	8	Oklahoma	\$0.9	12	\$214	3
Idaho	\$0.2	32	\$122	13	Oregon	\$1.0	9	\$237	2
<b>Illinois</b>	<b>\$2.3</b>	<b>3</b>	<b>\$180</b>	<b>5</b>	Pennsylvania	\$1.3	7	\$101	18
Indiana	\$0.4	22	\$54	41	Rhode Island	\$0.0	48	\$34	48
Iowa	\$0.8	13	\$242	1	South Carolina	\$0.3	26	\$56	39
Kansas	\$0.3	29	\$86	21	South Dakota	\$0.1	44	\$105	17
Kentucky	\$0.3	28	\$57	38	Tennessee	\$0.3	25	\$44	44
Louisiana	\$0.1	45	\$18	49	Texas	\$2.3	2	\$76	25
Maine	\$0.1	40	\$90	20	Utah	\$0.3	27	\$79	24
Maryland	\$0.5	18	\$84	23	Vermont	\$0.1	46	\$118	15
Massachusetts	\$0.5	19	\$65	32	Virginia	\$0.5	16	\$60	37
Michigan	\$1.5	4	\$154	10	Washington	\$1.0	10	\$125	12
Minnesota	\$0.9	11	\$163	9	West Virginia	\$0.0	50	\$3	50
Mississippi	\$0.2	36	\$70	29	Wisconsin	\$0.7	14	\$121	14
Missouri	\$0.3	24	\$54	40	Wyoming	\$0.1	43	\$177	6

Source: U.S. Census Bureau, 2023 Annual Survey of State Government Tax Collections Light Blue Areas= Midwest Region

The State imposes a wide variety of fees on operators of motor vehicles in Illinois. These fees are administered by the Secretary of State. On January 1, 2020, many of these fees were increased by way of P.A. 101-0032. This includes a \$50 increase in passenger vehicle registrations from \$98 to \$148 per year; an increase in electric vehicle registration fees from \$35 every two years to \$248 per year; an increase in the cost to register numerous other large trucks and trailers by \$100; and an increase in the cost for a vehicle certificate of title from \$95 to \$150 for cars and \$250 for motor homes and campers. If an electric vehicle owner requests it, they may register under another vehicle designation, paying that fee plus a \$100 surcharge for their electric vehicle.

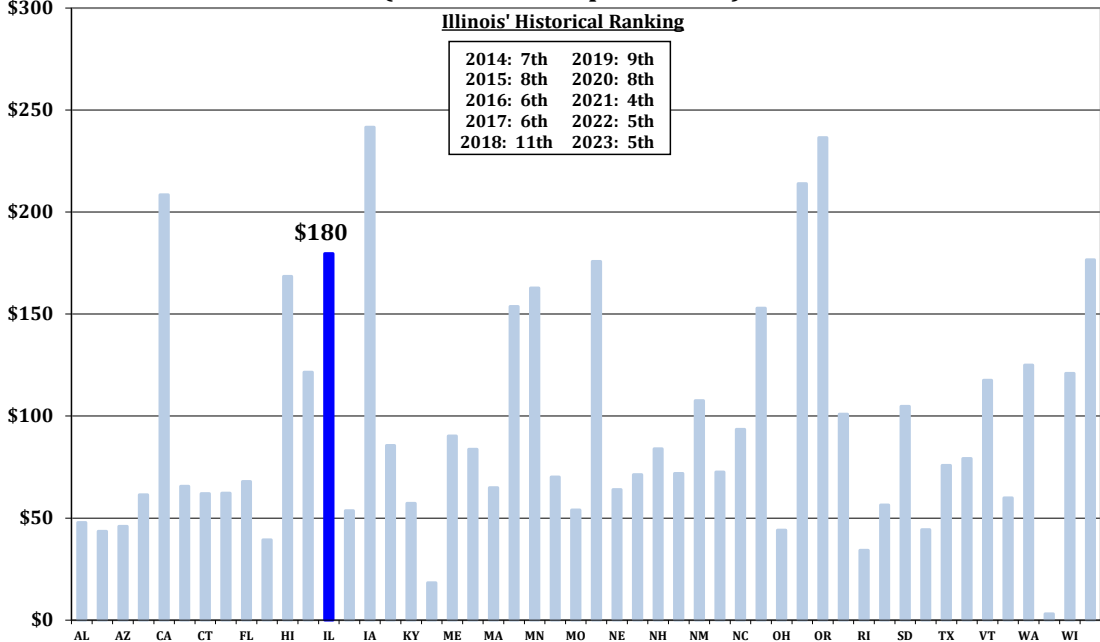
Additional vehicle taxes may come from local governments. According to the *Illinois Tax Handbook for Legislators*, "State law allows any municipality to tax motor vehicles owned by its residents at rates set by its governing body (65 ILCS 5/8-11-4). Home-rule units can tax motor vehicles that are registered in their jurisdictions, as some do."

**CHART 16: State Government Motor Vehicle Tax Revenue in 2023  
(National Total = \$33.7 billion)**



Source: U.S. Census Bureau, 2023 Annual Survey of State Government Tax Collections

**CHART 17 : Per-Capita State Government  
Motor Vehicle Tax Revenue in 2023  
(National Per Capita = \$101)**



Source: U.S. Census Bureau, 2023 Annual Survey of State Government Tax Collections

## Category 9: State Government Insurance Premium Tax Revenue

In 2023, Illinois ranked 18<sup>th</sup> in the nation in the amount of insurance tax revenue collected with a value of \$547.2 million. Only Ohio (12<sup>th</sup>) collected more in the Midwest Region. On a per-capita basis, Illinois ranked 47<sup>th</sup> in the nation with a value of \$44, well below the national average of \$97. Only Wisconsin (48<sup>th</sup>), Indiana (49<sup>th</sup>) and Oregon (50<sup>th</sup>) had lower per-capita rates than Illinois. Louisiana had the highest per-capita rate at \$269.

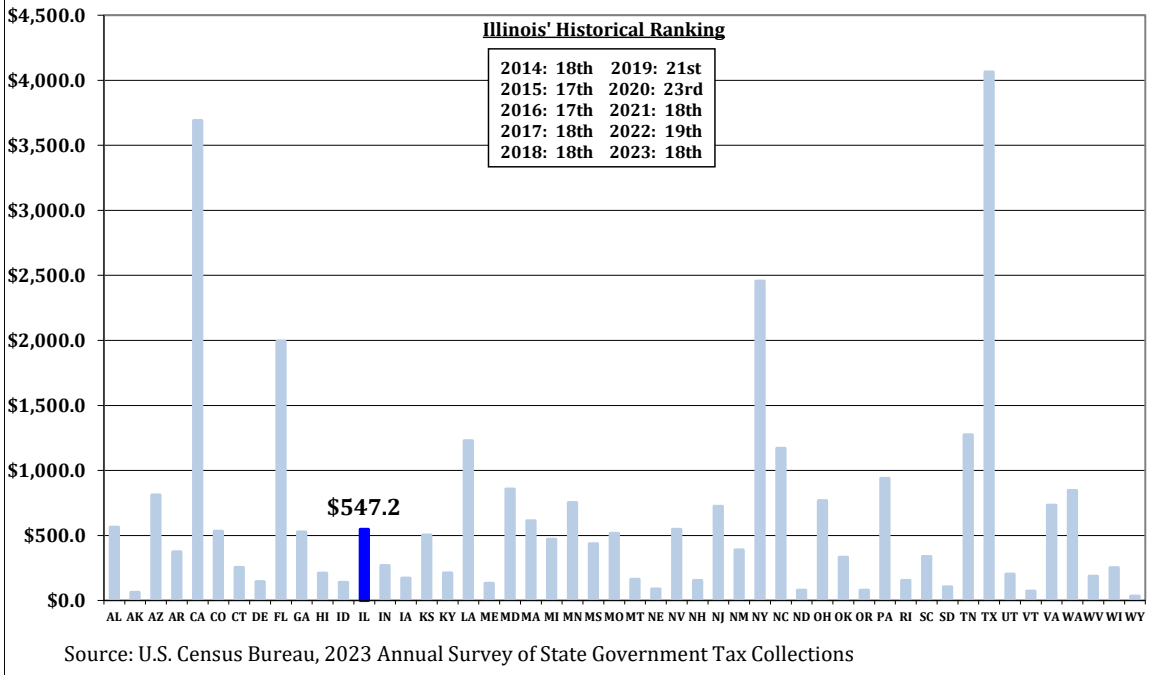
<b>TABLE 16: State Government Insurance Premium Tax Revenue in 2023</b>									
<b>\$ in millions</b>									
	State Govt Insurance Premium Tax Revenue	Total Dollars Ranking	Amount Per Capita	Per Capita Ranking		State Govt Insurance Premium Tax Revenue	Total Dollars Ranking	Amount Per Capita	Per Capita Ranking
United States	\$32,337.9	-	\$97	-	United States	\$32,337.9	-	\$97	-
Alabama	\$563.2	17	\$110	18	Montana	\$163.9	38	\$145	8
Alaska	\$63.4	49	\$87	30	Nebraska	\$87.7	45	\$44	46
Arizona	\$811.2	11	\$109	20	Nevada	\$546.9	19	\$171	4
Arkansas	\$374.9	27	\$122	15	New Hampshire	\$154.3	40	\$110	19
California	\$3,690.5	2	\$95	26	New Jersey	\$723.9	15	\$78	34
Colorado	\$533.5	20	\$91	27	New Mexico	\$388.6	26	\$184	2
Connecticut	\$254.3	31	\$70	37	New York	\$2,456.8	3	\$126	14
Delaware	\$145.9	41	\$141	9	North Carolina	\$1,169.6	7	\$108	22
Florida	\$1,993.4	4	\$88	28	North Dakota	\$80.0	47	\$102	24
Georgia	\$527.6	21	\$48	43	Ohio	\$767.0	12	\$65	38
Hawaii	\$210.5	34	\$147	7	Oklahoma	\$333.3	29	\$82	33
Idaho	\$139.4	42	\$71	36	Oregon	\$80.0	46	\$19	50
Illinois	\$547.2	18	\$44	47	Pennsylvania	\$940.0	8	\$73	35
Indiana	\$268.1	30	\$39	49	Rhode Island	\$154.5	39	\$141	10
Iowa	\$173.0	37	\$54	42	South Carolina	\$337.8	28	\$63	39
Kansas	\$503.1	23	\$171	5	South Dakota	\$105.1	44	\$114	16
Kentucky	\$212.2	33	\$47	45	Tennessee	\$1,274.1	5	\$179	3
Louisiana	\$1,229.1	6	\$269	1	Texas	\$4,064.6	1	\$133	12
Maine	\$133.0	43	\$95	25	Utah	\$203.0	35	\$59	40
Maryland	\$856.6	9	\$139	11	Vermont	\$72.3	48	\$112	17
Massachusetts	\$613.5	16	\$88	29	Virginia	\$733.5	14	\$84	31
Michigan	\$471.3	24	\$47	44	Washington	\$847.1	10	\$108	21
Minnesota	\$752.5	13	\$131	13	West Virginia	\$187.0	36	\$106	23
Mississippi	\$436.6	25	\$149	6	Wisconsin	\$251.9	32	\$43	48
Missouri	\$516.5	22	\$83	32	Wyoming	\$33.0	50	\$57	41

Source: U.S. Census Bureau, 2023 Annual Survey of State Government Tax Collections Light Blue Areas= Midwest Region

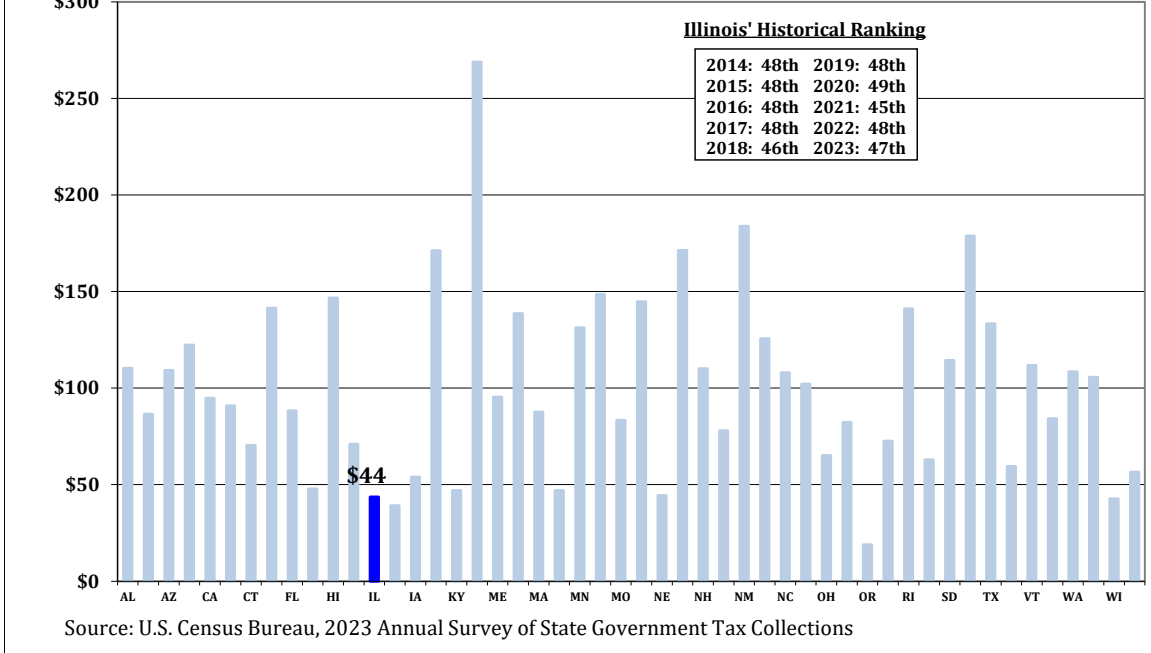
Illinois imposes a number of taxes and fees on insurance companies, including a privilege tax on foreign companies, fire-marshall taxes, and a surplus line produce tax on nonstandard policies. The rate and base of the insurance taxes and fees in Illinois, as provided in the Commission's *Illinois Tax Handbook for Legislators*, are as follows:

- 1) Privilege tax on insurers and HMOs:
  - a) 0.4% of net taxable written premiums for accident and health insurance.
  - b) 0.5% of net taxable written premiums for all other types of insurance.
- 2) Fire Marshal's tax: 1% of premiums on fire or fire-related insurance policies.
- 3) Surplus line producers' tax: 3.5% of gross insurance premiums from policies issued in Illinois. "Industrial insureds" (businesses meeting minimum requirements for size or annual revenues) that buy insurance from insurers not authorized to do business in Illinois pay 0.5% of gross premiums, plus the fire marshal's tax.
- 4) Workers' Compensation Commission Operations Fund Surcharge: 1.01% of direct written premiums for workers' compensation liability insurance.
- 5) Numerous other fees on particular types of insurance activities.

**CHART 18: State Government Insurance Premium Tax Revenue in 2023**  
**(National Total = \$32.3 billion)**



**CHART 19 : Per-Capita State Government Insurance Premium Tax Revenue in 2023**  
**(National Per Capita = \$97)**



## Category 10: State Government Tax Revenue as a Percent of Personal Income

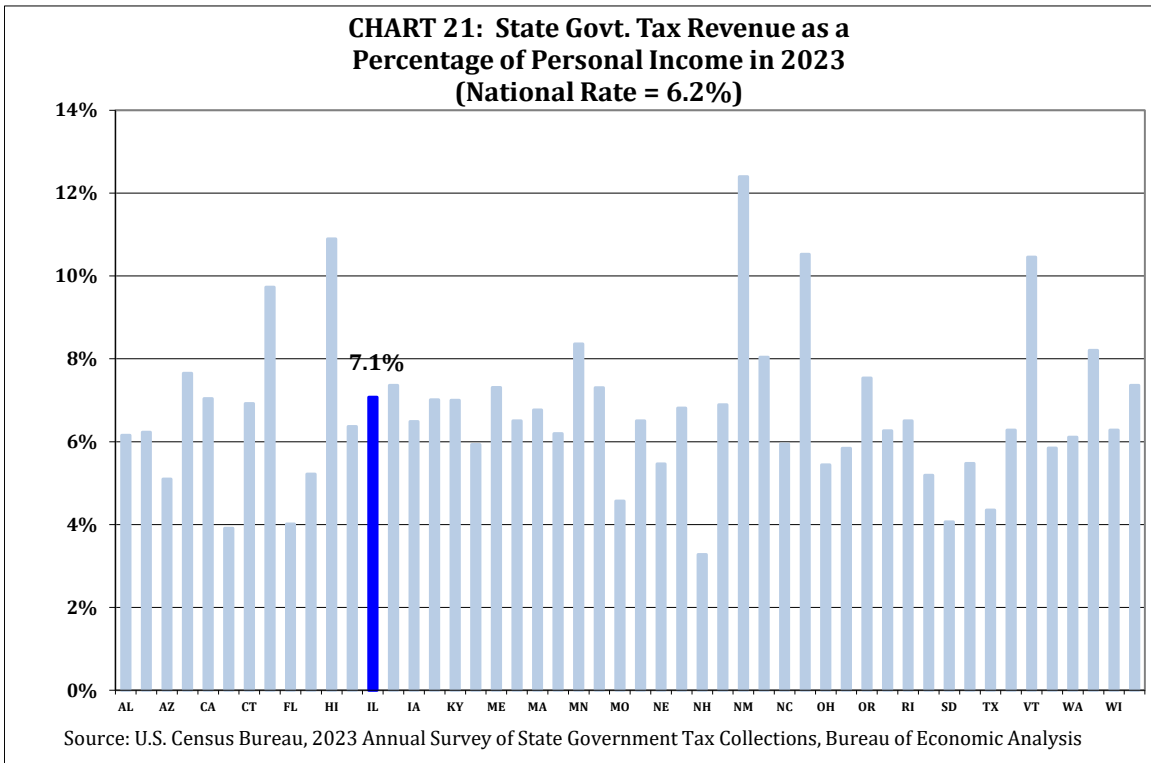
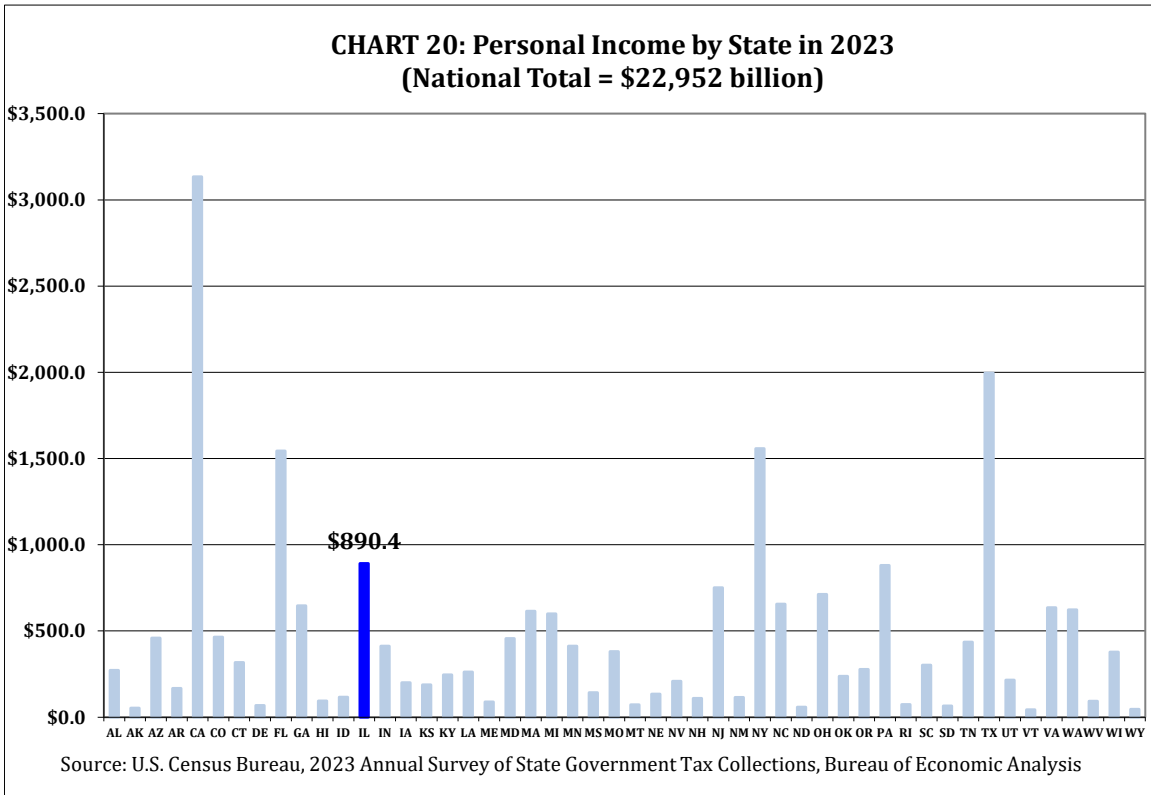
As shown in Table 17, Illinois ranked 15<sup>th</sup> in the nation in 2023 in the category of state government tax revenue as a percentage of personal income with a value of 7.1%. In 2023, the national average percentage was 6.2%. The highest-ranking state was New Mexico at 12.4%.

<b>TABLE 17: State Government Tax Revenue as a Percentage of Personal Income in 2023</b>									
<b>\$ in billions</b>									
	<b>Personal Income (2023)</b>	<b>Total Dollars Ranking</b>	<b>Pers. Income % of State Government Revenues</b>	<b>% Ranking</b>		<b>Personal Income (2023)</b>	<b>Total Dollars Ranking</b>	<b>Pers. Income % of State Government Revenues</b>	<b>% Ranking</b>
<b>United States</b>	<b>\$22,952.0</b>	<b>-</b>	<b>6.2%</b>	<b>-</b>	<b>United States</b>	<b>\$22,952.0</b>	<b>-</b>	<b>6.2%</b>	<b>-</b>
Alabama	\$271.6	26	6.2%	33	Montana	\$72.4	44	6.5%	24
Alaska	\$52.5	48	6.2%	31	Nebraska	\$134.1	36	5.5%	40
Arizona	\$458.2	16	5.1%	44	Nevada	\$208.2	31	6.8%	21
Arkansas	\$166.7	34	7.7%	9	New Hampshire	\$108.3	39	3.3%	50
California	\$3,133.7	1	7.0%	16	New Jersey	\$750.0	7	6.9%	20
Colorado	\$463.9	15	3.9%	49	New Mexico	\$115.1	38	12.4%	1
Connecticut	\$316.3	23	6.9%	19	New York	\$1,557.5	3	8.0%	8
Delaware	\$67.5	45	9.7%	5	North Carolina	\$655.4	9	5.9%	35
Florida	\$1,543.1	4	4.0%	48	North Dakota	\$57.5	47	10.5%	3
Georgia	\$646.1	10	5.2%	42	Ohio	\$711.9	8	5.4%	41
Hawaii	\$93.5	40	10.9%	2	Oklahoma	\$237.1	29	5.8%	38
Idaho	\$116.0	37	6.4%	27	Oregon	\$277.0	25	7.5%	10
<b>Illinois</b>	<b>\$890.4</b>	<b>5</b>	<b>7.1%</b>	<b>15</b>	Pennsylvania	\$879.3	6	6.3%	30
Indiana	\$412.0	20	7.4%	12	Rhode Island	\$72.9	43	6.5%	25
Iowa	\$200.0	32	6.5%	26	South Carolina	\$301.6	24	5.2%	43
Kansas	\$187.4	33	7.0%	17	South Dakota	\$64.7	46	4.1%	47
Kentucky	\$245.9	28	7.0%	18	Tennessee	\$435.1	18	5.5%	39
Louisiana	\$261.2	27	5.9%	36	Texas	\$1,995.6	2	4.3%	46
Maine	\$88.1	42	7.3%	13	Utah	\$214.7	30	6.3%	28
Maryland	\$456.4	17	6.5%	23	Vermont	\$43.0	50	10.5%	4
Massachusetts	\$614.8	13	6.8%	22	Virginia	\$635.0	11	5.8%	37
Michigan	\$599.4	14	6.2%	32	Washington	\$622.4	12	6.1%	34
Minnesota	\$412.4	19	8.4%	6	West Virginia	\$93.1	41	8.2%	7
Mississippi	\$141.4	35	7.3%	14	Wisconsin	\$378.1	22	6.3%	29
Missouri	\$379.8	21	4.6%	45	Wyoming	\$45.5	49	7.4%	11

Source: U.S. Census Bureau, Survey of State Govt Tax Collections, Bureau of Econ Analysis

Light Blue Areas= Midwest Region

The statutory lowering of the income tax rates in 2015 caused Illinois' ranking to slide to 33<sup>rd</sup> for this category in 2017. The impact of recent tax increases (income tax, cigarette tax, motor fuel tax, vehicle fees, etc.) raised Illinois' ranking in this category to its current spot of 15<sup>th</sup>.



*Note: The charts above do not include a historical ranking display because the source used to calculate these amounts are different than what is used throughout the remainder of the report.*

## Category 11: Local Government Tax Revenue

In 2022 (the most recent year of compiled data available for local government revenues), Illinois ranked 5<sup>th</sup> in the nation in the category of local government tax revenue collected with an amount of \$96.5 billion. California was ranked 1<sup>st</sup> with an amount of \$416.2 billion. On a per-capita basis, Illinois ranked 8<sup>th</sup> at \$7,672 per capita and was the highest-ranked state in the Midwest Region. New York was first at \$11,186 per capita. A major reason for Illinois' high rankings in this area is because Illinois has more units of government (over 8,000<sup>3</sup>) than any other state in the nation.

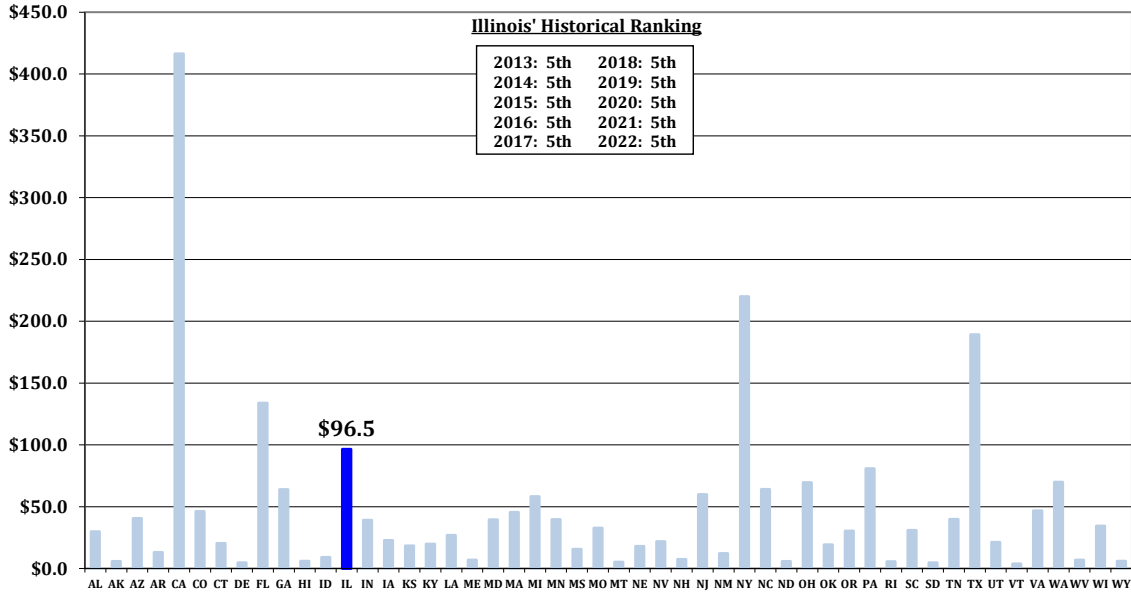
<b>TABLE 18: Local Government Tax Revenue in 2022</b>									
\$ in billions									
	Local Government Tax Revenue	Total Dollars Ranking	Amount Per Capita	Per Capita Ranking		Local Government Tax Revenue	Total Dollars Ranking	Amount Per Capita	Per Capita Ranking
United States	\$2,345.3	-	\$7,037	-	United States	\$2,345.3	-	\$7,037	-
Alabama	\$29.8	25	\$5,865	24	Montana	\$5.2	47	\$4,663	44
Alaska	\$5.8	44	\$7,972	6	Nebraska	\$18.0	34	\$9,123	4
Arizona	\$40.5	16	\$5,504	35	Nevada	\$21.8	28	\$6,864	13
Arkansas	\$13.1	36	\$4,308	48	New Hampshire	\$7.5	39	\$5,327	37
California	\$416.2	1	\$10,662	2	New Jersey	\$59.8	11	\$6,461	15
Colorado	\$46.2	14	\$7,913	7	New Mexico	\$12.2	37	\$5,782	31
Connecticut	\$20.4	30	\$5,645	34	New York	\$220.1	2	\$11,186	1
Delaware	\$4.7	48	\$4,657	45	North Carolina	\$64.1	9	\$5,994	22
Florida	\$133.9	4	\$6,019	21	North Dakota	\$5.8	45	\$7,460	9
Georgia	\$64.0	10	\$5,862	26	Ohio	\$69.6	8	\$5,920	23
Hawaii	\$6.0	43	\$4,150	49	Oklahoma	\$19.2	32	\$4,779	43
Idaho	\$9.0	38	\$4,655	46	Oregon	\$30.3	24	\$7,156	10
Illinois	\$96.5	5	\$7,672	8	Pennsylvania	\$80.8	6	\$6,226	20
Indiana	\$39.1	20	\$5,725	32	Rhode Island	\$5.6	46	\$5,075	41
Iowa	\$22.7	27	\$7,082	11	South Carolina	\$30.9	23	\$5,856	27
Kansas	\$18.3	33	\$6,226	19	South Dakota	\$4.7	49	\$5,195	40
Kentucky	\$19.8	31	\$4,389	47	Tennessee	\$39.9	17	\$5,666	33
Louisiana	\$26.9	26	\$5,864	25	Texas	\$189.2	3	\$6,299	18
Maine	\$6.9	41	\$4,935	42	Utah	\$21.3	29	\$6,306	17
Maryland	\$39.5	19	\$6,415	16	Vermont	\$3.8	50	\$5,806	29
Massachusetts	\$45.5	15	\$6,520	14	Virginia	\$46.8	13	\$5,389	36
Michigan	\$58.2	12	\$5,805	30	Washington	\$69.9	7	\$8,977	5
Minnesota	\$39.6	18	\$6,934	12	West Virginia	\$6.9	40	\$3,915	50
Mississippi	\$15.6	35	\$5,293	39	Wisconsin	\$34.5	21	\$5,851	28
Missouri	\$32.7	22	\$5,301	38	Wyoming	\$6.0	42	\$10,346	3

Source: U.S. Census Bureau, 2022 Annual Surveys of State and Local Government Finances. Light Blue Areas= Midwest Region

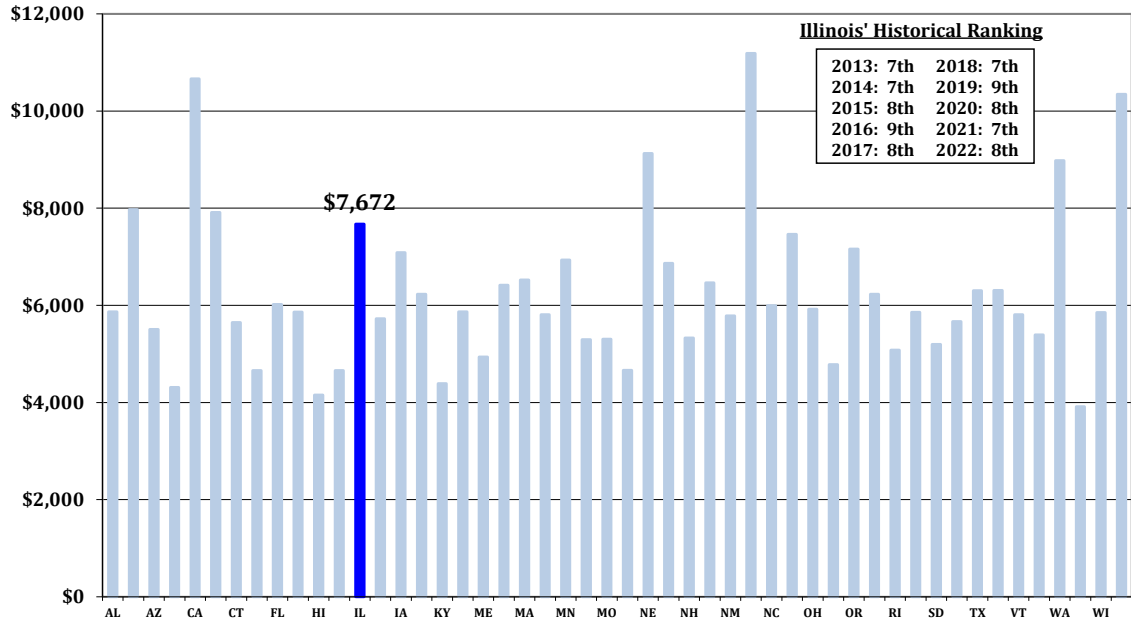
Because Illinois' ranking in per-capita local government revenue is higher than its ranking in state government revenue, many argue that the State should take a larger role in financing programs. They argue that local taxes need to be lowered, while increasing State tax sources to create a more "equitable" system. Others argue that a reliance on property taxes gives local governments more local control and promotes a higher degree of accountability to their community. This debate will continue in the years to come, especially in the area of education funding.

<sup>3</sup>. Source: <https://illinoiscomptroller.gov/constituent-services/local-government/types-of-local-govts>

**CHART 22: Local Government Tax Revenue in 2022**  
**(National Total = \$2,345.3 billion)**



**CHART 23: Per-Capita Local Government Tax Revenue in 2022**  
**(National Per Capita = \$7,037)**



## Category 12: Local Government Property Tax Revenue

The majority of local taxes come from the property tax. Illinois has historically been one of the highest property taxing states in the nation. As shown below in Table 19, in 2022, Illinois ranked 6<sup>th</sup> in the nation in the amount of property tax revenue collected. It was also the highest-ranked state in the Midwest in terms of total dollars. On a per-capita basis, Illinois also ranked 6<sup>th</sup> and was the highest-ranked state in this category in the Midwest Region. Illinois' per-capita rate was \$2,606, which was well above the national average of \$1,883.

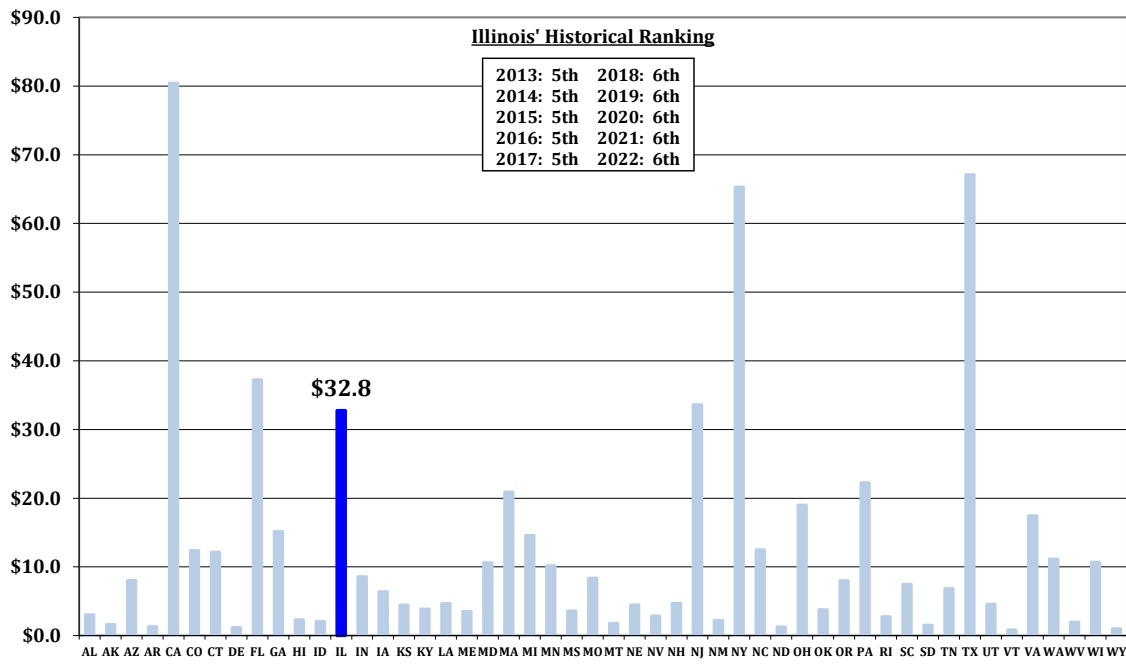
**TABLE 19: Local Government Property Tax Revenue in 2022**  
\$ in billions

	Local Government Property Tax Revenue	Total Dollars Ranking	Amount Per Capita	Per Capita Ranking		Local Government Property Tax Revenue	Total Dollars Ranking	Amount Per Capita	Per Capita Ranking
United States	\$627.4	-	\$1,883	-	United States	\$627.4	-	\$1,883	-
Alabama	\$3.0	36	\$599	49	Montana	\$1.8	43	\$1,601	27
Alaska	\$1.6	44	\$2,219	11	Nebraska	\$4.5	30	\$2,271	9
Arizona	\$8.0	22	\$1,089	41	Nevada	\$2.9	37	\$904	47
Arkansas	\$1.3	46	\$428	50	New Hampshire	\$4.7	27	\$3,352	3
California	\$80.4	1	\$2,060	13	New Jersey	\$33.6	5	\$3,630	1
Colorado	\$12.4	14	\$2,123	12	New Mexico	\$2.2	40	\$1,051	43
Connecticut	\$12.1	15	\$3,364	2	New York	\$65.3	3	\$3,319	4
Delaware	\$1.2	48	\$1,156	39	North Carolina	\$12.5	13	\$1,169	38
Florida	\$37.3	4	\$1,675	23	North Dakota	\$1.3	47	\$1,614	25
Georgia	\$15.2	11	\$1,389	32	Ohio	\$19.0	9	\$1,616	24
Hawaii	\$2.3	39	\$1,607	26	Oklahoma	\$3.8	33	\$940	46
Idaho	\$2.1	41	\$1,076	42	Oregon	\$8.0	23	\$1,884	16
Illinois	\$32.8	6	\$2,606	6	Pennsylvania	\$22.3	7	\$1,716	20
Indiana	\$8.6	20	\$1,256	36	Rhode Island	\$2.8	38	\$2,530	7
Iowa	\$6.4	26	\$1,998	15	South Carolina	\$7.5	24	\$1,416	31
Kansas	\$4.4	31	\$1,515	28	South Dakota	\$1.5	45	\$1,683	22
Kentucky	\$3.9	32	\$860	48	Tennessee	\$6.8	25	\$971	45
Louisiana	\$4.7	28	\$1,018	44	Texas	\$67.1	2	\$2,234	10
Maine	\$3.5	35	\$2,524	8	Utah	\$4.6	29	\$1,347	34
Maryland	\$10.6	18	\$1,722	19	Vermont	\$0.8	50	\$1,275	35
Massachusetts	\$20.9	8	\$2,996	5	Virginia	\$17.5	10	\$2,011	14
Michigan	\$14.6	12	\$1,451	29	Washington	\$11.1	16	\$1,430	30
Minnesota	\$10.2	19	\$1,780	18	West Virginia	\$2.0	42	\$1,102	40
Mississippi	\$3.6	34	\$1,218	37	Wisconsin	\$10.7	17	\$1,817	17
Missouri	\$8.4	21	\$1,356	33	Wyoming	\$1.0	49	\$1,688	21

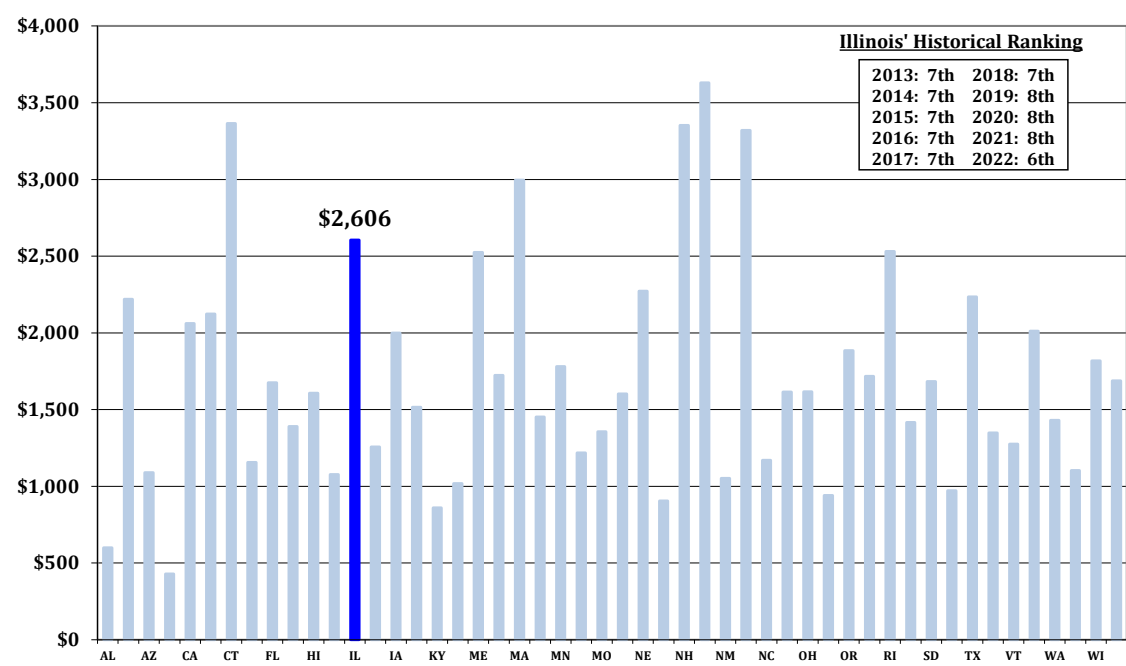
Source: U.S. Census Bureau, 2022 Annual Surveys of State and Local Government Finances.

Light Blue Areas= Midwest Region

**CHART 24: Local Government Property Tax Revenue in 2022**  
**(National Total = \$627.4 billion)**



**CHART 25: Per-Capita Local Government Property Tax Revenue in 2022**  
**(National Per Capita = \$1,883)**



## Category 13: State and Local Government Total Expenditures

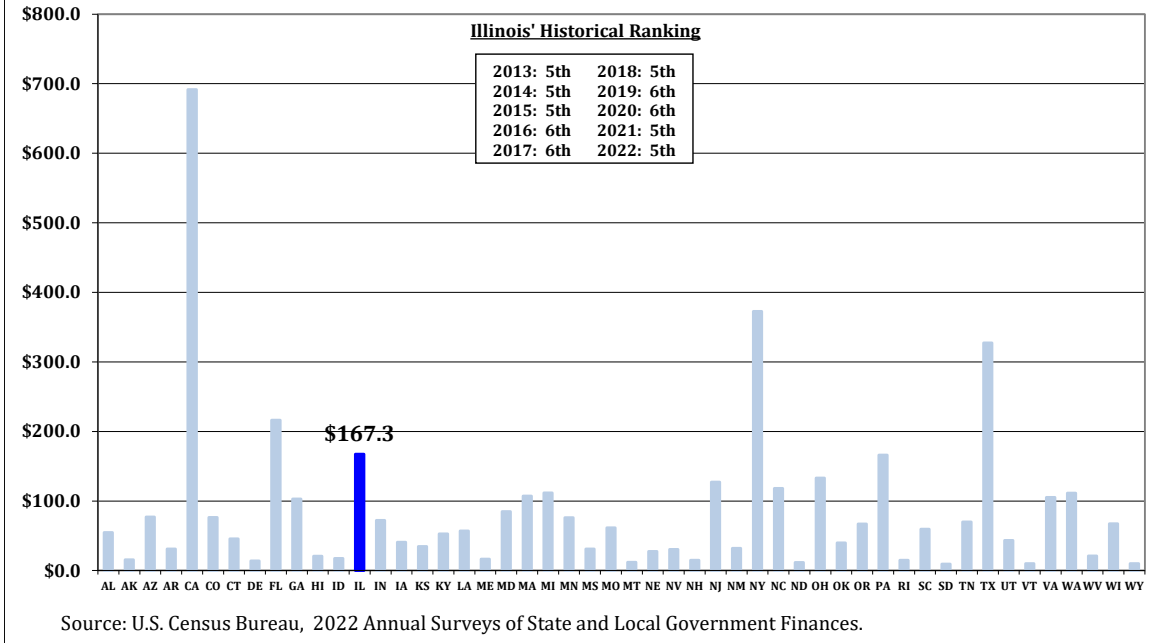
In terms of State and Local Government Total Expenditures, Illinois ranks 5<sup>th</sup> in total dollars and ranks 18<sup>th</sup> in terms of per-capita spending. Total expenditures, in this instance, include all money paid other than for retirement of debt and extension of loans. It includes payments from all sources of funds including current revenues and proceeds from borrowing and prior year fund balances. It also includes intergovernmental transfers and expenditures for government owned utilities and other commercial or auxiliary enterprise and insurance trust expenditures. Illinois' per-capita spending rate was \$13,299, which was just above the national average rate of \$12,903. Illinois had the highest amount of total expenditures in the Midwest in total dollars and on a per-capita basis.

<b>TABLE 20: State and Local Government Total Expenditures in 2022</b>									
<b>\$ in billions</b>									
	Total Expenditures	Total Dollars Ranking	Amount Per Capita	Per Capita Ranking		Total Expenditures	Total Dollars Ranking	Amount Per Capita	Per Capita Ranking
United States	\$4,300.0	-	\$12,903	-	United States	\$4,300.0	-	\$12,903	-
Alabama	\$54.8	26	\$10,795	36	Montana	\$11.9	46	\$10,567	37
Alaska	\$15.4	42	\$21,006	1	Nebraska	\$27.6	37	\$14,001	12
Arizona	\$77.0	16	\$10,454	41	Nevada	\$30.4	36	\$9,562	48
Arkansas	\$31.1	34	\$10,209	43	New Hampshire	\$14.8	44	\$10,551	38
California	\$691.6	1	\$17,715	3	New Jersey	\$127.1	8	\$13,729	15
Colorado	\$76.5	17	\$13,102	19	New Mexico	\$31.9	33	\$15,098	8
Connecticut	\$45.6	28	\$12,628	23	New York	\$372.7	2	\$18,943	2
Delaware	\$14.0	45	\$13,770	13	North Carolina	\$118.3	9	\$11,056	34
Florida	\$216.3	4	\$9,723	47	North Dakota	\$11.6	47	\$14,834	9
Georgia	\$102.9	14	\$9,433	49	Ohio	\$133.2	7	\$11,324	31
Hawaii	\$20.7	39	\$14,362	10	Oklahoma	\$39.7	31	\$9,874	46
Idaho	\$17.3	40	\$8,944	50	Oregon	\$67.0	22	\$15,801	5
Illinois	\$167.3	5	\$13,299	18	Pennsylvania	\$166.1	6	\$12,805	21
Indiana	\$72.0	19	\$10,542	39	Rhode Island	\$14.9	43	\$13,652	16
Iowa	\$40.7	30	\$12,716	22	South Carolina	\$59.6	24	\$11,279	32
Kansas	\$34.7	32	\$11,820	27	South Dakota	\$9.3	50	\$10,226	42
Kentucky	\$52.8	27	\$11,698	29	Tennessee	\$69.8	20	\$9,899	45
Louisiana	\$56.8	25	\$12,382	24	Texas	\$327.4	3	\$10,904	35
Maine	\$16.5	41	\$11,894	26	Utah	\$43.5	29	\$12,858	20
Maryland	\$84.7	15	\$13,733	14	Vermont	\$9.9	49	\$15,326	7
Massachusetts	\$107.0	12	\$15,329	6	Virginia	\$105.2	13	\$12,122	25
Michigan	\$111.7	10	\$11,135	33	Washington	\$111.2	11	\$14,282	11
Minnesota	\$76.0	18	\$13,308	17	West Virginia	\$20.9	38	\$11,805	28
Mississippi	\$30.9	35	\$10,523	40	Wisconsin	\$67.5	21	\$11,452	30
Missouri	\$61.4	23	\$9,933	44	Wyoming	\$10.2	48	\$17,455	4

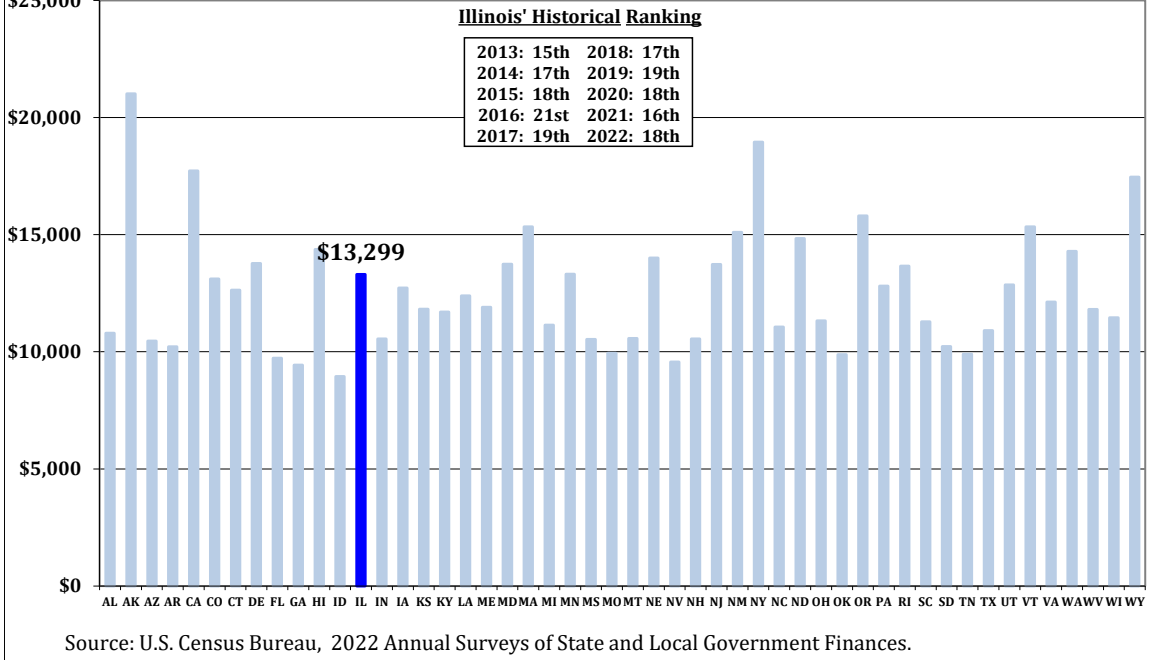
Source: U.S. Census Bureau, 2022 Annual Surveys of State and Local Government Finances.

Light Blue Areas= Midwest Region

**CHART 26: State and Local Government Total Expenditures in 2022  
(National Total = \$4,300 billion)**



**CHART 27: Per-Capita State and Local Government  
Total Expenditures in 2022  
(National Per-Capita = \$12,903 )**



## Category 14: Elementary and Secondary Education Expenditures by State and Local Governments

Illinois ranked 4<sup>th</sup> in the nation in the amount spent on elementary and secondary education in 2022 with an amount of \$39.4 billion. This includes money from state and local governments (property tax revenues). California was the highest-ranked state with a total expenditure amount of \$109.2 billion. On a per-capita basis, Illinois ranked 6<sup>th</sup> at \$3,130 per capita, which was above the national average of \$2,499. New York was the highest-ranked state on a per-capita basis at \$4,198. Illinois had the highest per-capita ranking in the Midwest.

**TABLE 21: Elementary and Secondary Education Expenditures by State and Local Governments in 2022**

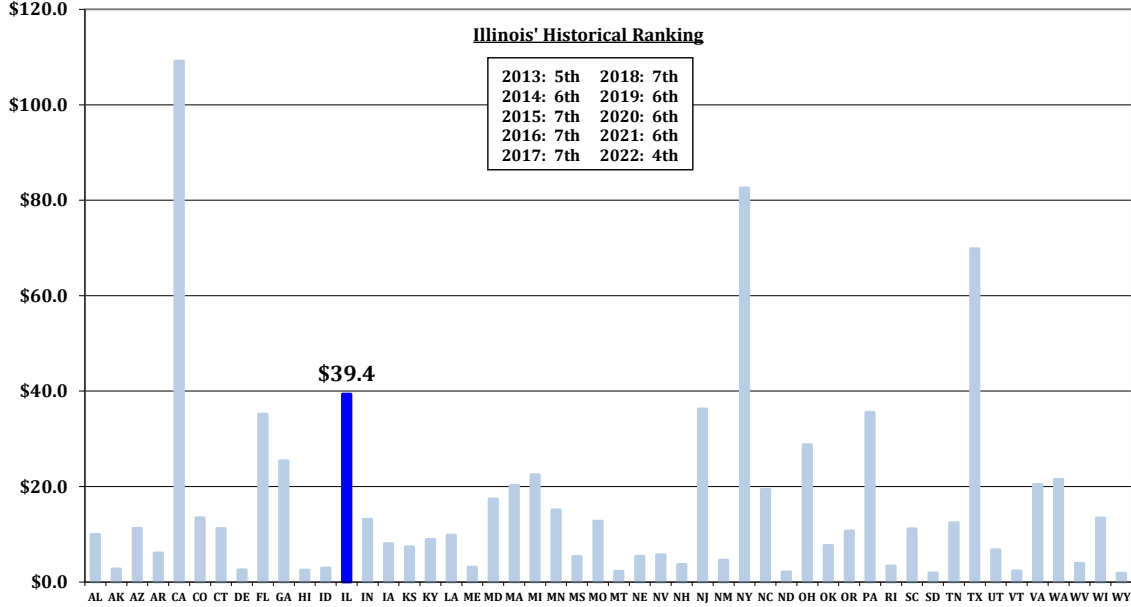
\$ in billions

	Elem. & Sec. Education Expenditures	Total Dollars Ranking	Amount Per Capita	Per Capita Ranking		Elem. & Sec. Education Expenditures	Total Dollars Ranking	Amount Per Capita	Per Capita Ranking
<b>United States</b>	<b>\$832.7</b>	<b>-</b>	<b>\$2,499</b>	<b>-</b>	<b>United States</b>	<b>\$832.7</b>	<b>-</b>	<b>\$2,499</b>	<b>-</b>
Alabama	\$9.9	26	\$1,960	40	Montana	\$2.3	47	\$2,034	36
Alaska	\$2.7	43	\$3,729	3	Nebraska	\$5.4	35	\$2,729	15
Arizona	\$11.2	22	\$1,524	49	Nevada	\$5.7	34	\$1,806	45
Arkansas	\$6.1	33	\$2,000	37	New Hampshire	\$3.7	39	\$2,622	17
California	\$109.2	1	\$2,797	11	New Jersey	\$36.3	5	\$3,918	2
Colorado	\$13.5	17	\$2,308	26	New Mexico	\$4.6	37	\$2,158	31
Connecticut	\$11.2	23	\$3,107	7	New York	\$82.6	2	\$4,198	1
Delaware	\$2.6	44	\$2,511	20	North Carolina	\$19.4	14	\$1,813	44
Florida	\$35.2	7	\$1,581	48	North Dakota	\$2.1	48	\$2,742	13
Georgia	\$25.4	9	\$2,327	24	Ohio	\$28.8	8	\$2,447	22
Hawaii	\$2.5	45	\$1,738	47	Oklahoma	\$7.6	30	\$1,901	42
Idaho	\$2.9	42	\$1,508	50	Oregon	\$10.7	25	\$2,514	19
<b>Illinois</b>	<b>\$39.4</b>	<b>4</b>	<b>\$3,130</b>	<b>6</b>	Pennsylvania	\$35.5	6	\$2,739	14
Indiana	\$13.1	19	\$1,920	41	Rhode Island	\$3.3	40	\$3,052	8
Iowa	\$8.1	29	\$2,516	18	South Carolina	\$11.1	24	\$2,109	33
Kansas	\$7.4	31	\$2,505	21	South Dakota	\$1.9	49	\$2,075	34
Kentucky	\$8.9	28	\$1,983	39	Tennessee	\$12.4	21	\$1,761	46
Louisiana	\$9.8	27	\$2,138	32	Texas	\$69.8	3	\$2,325	25
Maine	\$3.1	41	\$2,241	28	Utah	\$6.7	32	\$1,996	38
Maryland	\$17.4	15	\$2,830	10	Vermont	\$2.3	46	\$3,615	4
Massachusetts	\$20.3	13	\$2,903	9	Virginia	\$20.5	12	\$2,359	23
Michigan	\$22.5	10	\$2,241	29	Washington	\$21.5	11	\$2,762	12
Minnesota	\$15.1	16	\$2,648	16	West Virginia	\$3.9	38	\$2,200	30
Mississippi	\$5.4	36	\$1,821	43	Wisconsin	\$13.4	18	\$2,278	27
Missouri	\$12.7	20	\$2,063	35	Wyoming	\$1.9	50	\$3,203	5

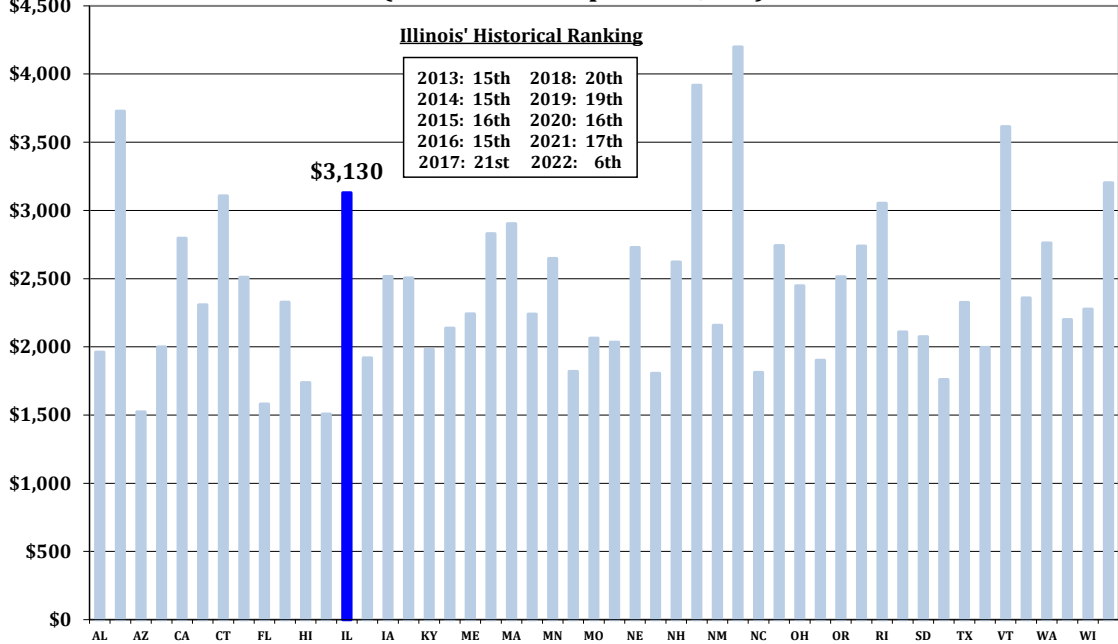
Source: U.S. Census Bureau, 2022 Annual Surveys of State and Local Government Finances.

Light Blue Areas= Midwest Region

**CHART 28: Elementary and Secondary Education Expenditures by State and Local Governments in 2022  
(National Total = \$832.7 billion)**



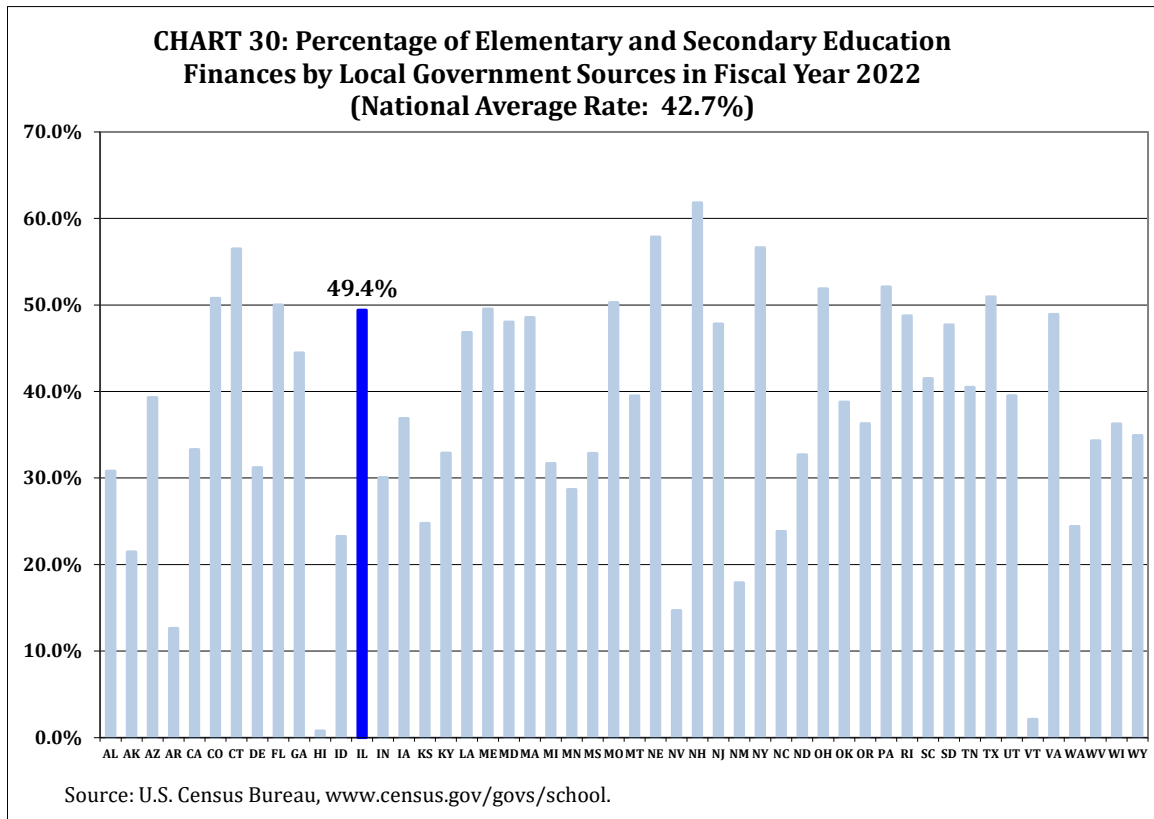
**CHART 29: Per-Capita Elementary and Secondary Education Expenditures by State and Local Governments in 2022  
(National Per Capita = \$2,499)**



**Category 15: Source of Elementary and Education Funding**

On the following page is a table displaying the amount of revenue used for the financing of elementary and secondary education by state. The table shows how much of the education funding came from federal sources, state sources, and from local sources for Fiscal Year 2022. A closer look shows that 49.4% of Illinois’ portion of education funding in this year came from local sources, 39.9% came from state sources, and 10.7% came from federal sources.

Illinois’ local government portion of elementary and secondary education is among the highest in the nation. In the year shown, Illinois ranked 12<sup>th</sup> in the nation. Illinois ranks 3<sup>rd</sup> in the Midwest after Ohio (6<sup>th</sup>) and Missouri (9<sup>th</sup>).



*Note: The Census Bureau adds the following footnote regarding Illinois’ data: “Payments made by the state government into the state’s public school retirement systems on behalf of Illinois school districts are included in the tables that display state totals of elementary-secondary education finances. These payments have been estimated for local school systems and appear in the tabular detail for state revenue and expenditure of individual school systems. Illinois corporate personal property replacement tax revenue is included as a state revenue source rather than local revenue in the summary tables and data files.”*

**TABLE 22: Summary of Public Elementary-Secondary School System Finances by State: Fiscal Year 2022**

(Revenue Amounts in Thousands of Dollars)

Geographic area	Elementary-secondary revenue <sup>1</sup>				Percentage Breakout		
	Total	From Federal sources	From state sources	From local sources	From Federal sources	From state sources	From local sources
United States.....	\$878,243,977	\$119,089,043	\$383,943,283	\$375,211,651	13.6%	43.7%	42.7%
Alabama.....	\$10,656,351	\$1,848,577	\$5,525,643	\$3,282,131	17.3%	51.9%	30.8%
Alaska.....	\$2,769,266	\$571,188	\$1,603,626	\$594,452	20.6%	57.9%	21.5%
Arizona.....	\$12,026,169	\$2,363,986	\$4,934,335	\$4,727,848	19.7%	41.0%	39.3%
Arkansas.....	\$6,640,556	\$1,355,855	\$4,445,882	\$838,819	20.4%	67.0%	12.6%
California.....	\$116,324,167	\$16,297,551	\$61,308,730	\$38,717,886	14.0%	52.7%	33.3%
Colorado.....	\$14,105,260	\$1,489,886	\$5,455,142	\$7,160,232	10.6%	38.7%	50.8%
Connecticut.....	\$13,300,187	\$1,066,365	\$4,721,830	\$7,511,992	8.0%	35.5%	56.5%
Delaware.....	\$2,664,862	\$340,951	\$1,492,208	\$831,703	12.8%	56.0%	31.2%
District of Columbia.....	\$1,597,449	\$221,113	(X)	\$1,376,336	13.8%	N/A	86.2%
Florida.....	\$37,243,199	\$6,598,372	\$12,021,492	\$18,623,335	17.7%	32.3%	50.0%
Georgia.....	\$27,872,260	\$4,403,112	\$11,075,591	\$12,393,557	15.8%	39.7%	44.5%
Hawaii.....	\$3,564,705	\$517,246	\$3,019,577	\$27,882	14.5%	84.7%	0.8%
Idaho.....	\$3,306,583	\$600,584	\$1,937,541	\$768,458	18.2%	58.6%	23.2%
<b>Illinois.....</b>	<b>\$42,889,622</b>	<b>\$4,570,936</b>	<b>\$17,127,775</b>	<b>\$21,190,911</b>	<b>10.7%</b>	<b>39.9%</b>	<b>49.4%</b>
Indiana.....	\$15,163,824	\$1,880,574	\$8,726,184	\$4,557,066	12.4%	57.5%	30.1%
Iowa.....	\$8,339,427	\$1,107,372	\$4,155,911	\$3,076,144	13.3%	49.8%	36.9%
Kansas.....	\$7,709,162	\$777,750	\$5,022,693	\$1,908,719	10.1%	65.2%	24.8%
Kentucky.....	\$10,624,645	\$2,109,005	\$5,021,275	\$3,494,365	19.9%	47.3%	32.9%
Louisiana.....	\$10,798,565	\$1,942,522	\$3,800,564	\$5,055,479	18.0%	35.2%	46.8%
Maine.....	\$3,497,643	\$358,435	\$1,406,110	\$1,733,098	10.2%	40.2%	49.6%
Maryland.....	\$18,692,902	\$2,141,011	\$7,573,912	\$8,977,979	11.5%	40.5%	48.0%
Massachusetts.....	\$20,859,222	\$1,959,013	\$8,771,595	\$10,128,614	9.4%	42.1%	48.6%
Michigan.....	\$24,040,520	\$3,812,193	\$12,615,664	\$7,612,663	15.9%	52.5%	31.7%
Minnesota.....	\$15,002,841	\$1,761,445	\$8,937,992	\$4,303,404	11.7%	59.6%	28.7%
Mississippi.....	\$5,722,681	\$1,333,727	\$2,508,366	\$1,880,588	23.3%	43.8%	32.9%
Missouri.....	\$13,603,795	\$2,028,413	\$4,733,901	\$6,841,481	14.9%	34.8%	50.3%
Montana.....	\$2,354,527	\$492,651	\$931,939	\$929,937	20.9%	39.6%	39.5%
Nebraska.....	\$5,348,208	\$648,435	\$1,605,925	\$3,093,848	12.1%	30.0%	57.8%
Nevada.....	\$6,195,732	\$993,423	\$4,292,613	\$909,696	16.0%	69.3%	14.7%
New Hampshire.....	\$3,646,520	\$321,221	\$1,071,481	\$2,253,818	8.8%	29.4%	61.8%
New Jersey.....	\$37,940,981	\$2,808,519	\$16,991,110	\$18,141,352	7.4%	44.8%	47.8%
New Mexico.....	\$5,016,523	\$880,411	\$3,237,752	\$898,360	17.6%	64.5%	17.9%
New York.....	\$85,194,297	\$6,174,905	\$30,778,449	\$48,240,943	7.2%	36.1%	56.6%
North Carolina.....	\$18,721,812	\$3,811,401	\$10,448,047	\$4,462,364	20.4%	55.8%	23.8%
North Dakota.....	\$2,204,578	\$402,070	\$1,081,596	\$720,912	18.2%	49.1%	32.7%
Ohio.....	\$28,503,904	\$3,976,671	\$9,740,260	\$14,786,973	14.0%	34.2%	51.9%
Oklahoma.....	\$8,356,683	\$1,632,328	\$3,482,881	\$3,241,474	19.5%	41.7%	38.8%
Oregon.....	\$10,655,403	\$1,160,744	\$5,628,110	\$3,866,549	10.9%	52.8%	36.3%
Pennsylvania.....	\$37,597,545	\$4,669,322	\$13,344,711	\$19,583,512	12.4%	35.5%	52.1%
Rhode Island.....	\$2,869,443	\$335,044	\$1,135,666	\$1,398,733	11.7%	39.6%	48.7%
South Carolina.....	\$12,554,803	\$1,912,513	\$5,432,532	\$5,209,758	15.2%	43.3%	41.5%
South Dakota.....	\$1,998,759	\$433,140	\$611,954	\$953,665	21.7%	30.6%	47.7%
Tennessee.....	\$13,413,981	\$2,554,864	\$5,429,197	\$5,429,920	19.0%	40.5%	40.5%
Texas.....	\$74,262,124	\$13,387,468	\$23,046,637	\$37,828,019	18.0%	31.0%	50.9%
Utah.....	\$7,124,002	\$907,328	\$3,401,055	\$2,815,619	12.7%	47.7%	39.5%
Vermont.....	\$2,287,494	\$240,385	\$1,998,879	\$48,230	10.5%	87.4%	2.1%
Virginia.....	\$20,909,291	\$2,546,995	\$8,138,166	\$10,224,130	12.2%	38.9%	48.9%
Washington.....	\$21,848,579	\$2,694,058	\$13,821,963	\$5,332,558	12.3%	63.3%	24.4%
West Virginia.....	\$4,022,005	\$747,059	\$1,895,309	\$1,379,637	18.6%	47.1%	34.3%
Wisconsin.....	\$14,150,840	\$1,634,977	\$7,385,178	\$5,130,685	11.6%	52.2%	36.3%
Wyoming.....	\$2,050,080	\$265,929	\$1,068,334	\$715,817	13.0%	52.1%	34.9%

<sup>1</sup>Duplicative interschool system transactions are excluded.

SOURCE: 2022 Annual Survey of School System Finances found at:  
[www.census.gov/data/tables/2022/econ/school-finances/secondary-education-finance.html](http://www.census.gov/data/tables/2022/econ/school-finances/secondary-education-finance.html)

## **Category 16: Higher Education Expenditures by State and Local Governments**

In the category of higher education expenditures, Illinois ranked 8<sup>th</sup> in the nation, spending \$11.2 billion in 2022. Again, this includes money from local and state governments. California was the highest-ranked state with a total expenditure amount of \$60 billion. On a per-capita basis, Illinois ranked 36<sup>th</sup> at \$893 per capita, which was below the national per-capita value of \$1,021. Utah was the highest-ranked state on a per-capita basis at \$1,905. In the Midwest Region, only Ohio (38<sup>th</sup>) and Missouri (45<sup>th</sup>) had a lower ranking than Illinois.

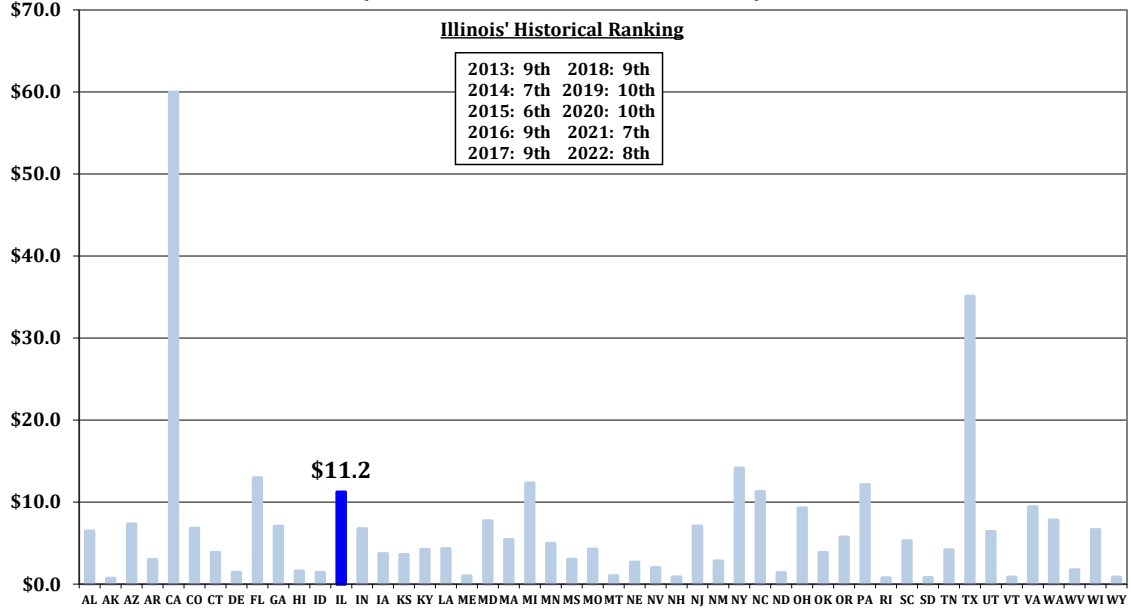
**TABLE 23: Higher Education Expenditures  
by State and Local Governments in 2022**  
\$ in billions

	Higher Education Expenditures	Total Dollars Ranking	Amount Per Capita	Per Capita Ranking		Higher Education Expenditures	Total Dollars Ranking	Amount Per Capita	Per Capita Ranking
United States	\$340.4	-	\$1,021	-	United States	\$340.4	-	\$1,021	-
Alabama	\$6.5	19	\$1,281	10	Montana	\$1.1	43	\$938	33
Alaska	\$0.7	50	\$964	29	Nebraska	\$2.7	36	\$1,370	6
Arizona	\$7.4	13	\$999	25	Nevada	\$2.0	37	\$639	47
Arkansas	\$3.0	34	\$985	28	New Hampshire	\$0.9	45	\$632	48
California	\$60.0	1	\$1,536	3	New Jersey	\$7.1	14	\$765	40
Colorado	\$6.8	16	\$1,172	14	New Mexico	\$2.8	35	\$1,348	8
Connecticut	\$3.9	29	\$1,077	20	New York	\$14.2	3	\$720	43
Delaware	\$1.5	40	\$1,430	5	North Carolina	\$11.3	7	\$1,056	21
Florida	\$13.0	4	\$583	50	North Dakota	\$1.4	42	\$1,815	2
Georgia	\$7.1	15	\$646	46	Ohio	\$9.3	10	\$790	38
Hawaii	\$1.6	39	\$1,125	18	Oklahoma	\$3.9	30	\$962	30
Idaho	\$1.4	41	\$740	41	Oregon	\$5.8	21	\$1,361	7
Illinois	\$11.2	8	\$893	36	Pennsylvania	\$12.1	6	\$936	34
Indiana	\$6.8	17	\$994	27	Rhode Island	\$0.8	49	\$703	44
Iowa	\$3.7	31	\$1,168	16	South Carolina	\$5.3	23	\$1,004	23
Kansas	\$3.6	32	\$1,229	12	South Dakota	\$0.8	48	\$893	35
Kentucky	\$4.3	27	\$942	32	Tennessee	\$4.2	28	\$594	49
Louisiana	\$4.4	25	\$949	31	Texas	\$35.1	2	\$1,169	15
Maine	\$1.0	44	\$727	42	Utah	\$6.4	20	\$1,905	1
Maryland	\$7.7	12	\$1,256	11	Vermont	\$0.9	47	\$1,322	9
Massachusetts	\$5.5	22	\$781	39	Virginia	\$9.4	9	\$1,087	19
Michigan	\$12.3	5	\$1,229	13	Washington	\$7.8	11	\$1,004	24
Minnesota	\$5.0	24	\$872	37	West Virginia	\$1.8	38	\$995	26
Mississippi	\$3.0	33	\$1,032	22	Wisconsin	\$6.7	18	\$1,129	17
Missouri	\$4.3	26	\$694	45	Wyoming	\$0.9	46	\$1,497	4

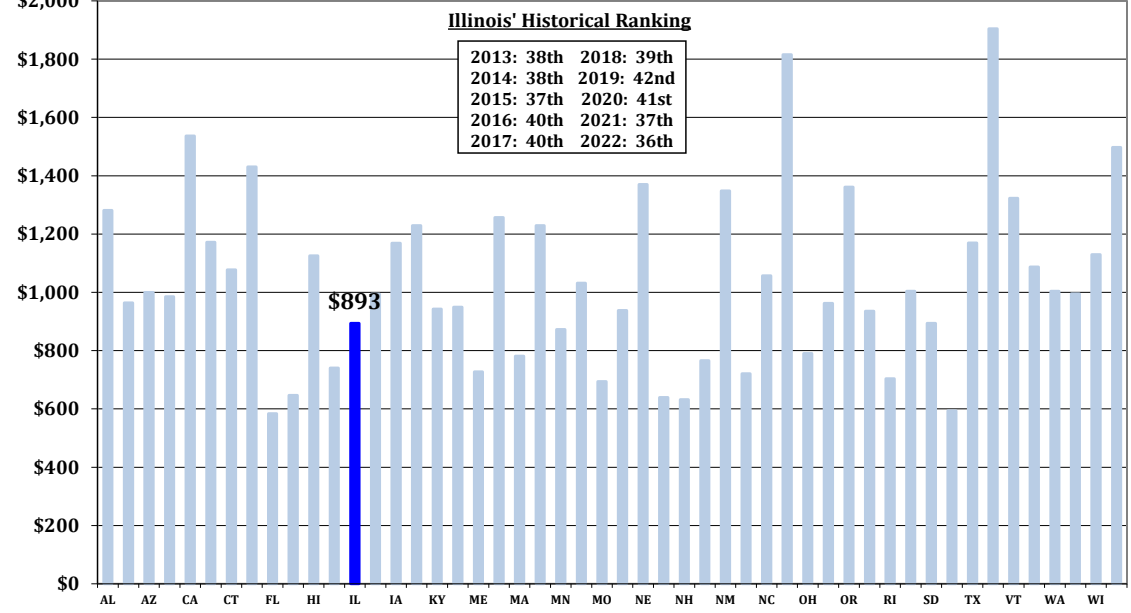
Source: U.S. Census Bureau, 2022 Annual Surveys of State and Local Government Finances.

Light Blue Areas= Midwest Region

**CHART 31: Higher Education Expenditures by State and Local Governments in 2022**  
**(National Total = \$340.4 billion)**



**CHART 32: Per-Capita Higher Education Expenditures**  
**by State and Local Governments in 2022**  
**(National Per Capita = \$1,021)**



## **Category 17: State and Local Government Expenditures for Police Protection**

In 2022, Illinois ranked 5<sup>th</sup> in the nation in the amount of state and local government expenditures for police protection with a total of \$6.2 billion. California ranked 1<sup>st</sup> with a total of \$24.2 billion. On a per-capita basis, Illinois ranked 8<sup>th</sup> in the nation with a value of \$493 per capita, above the national average of \$420. Illinois was the highest-ranked state in the Midwest Region in total dollars and on a per-capita basis. The highest-ranked state on a per-capita basis was California with a per-capita value of \$621.

**TABLE 24: Police Protection Expenditures  
by State and Local Governments in 2022**

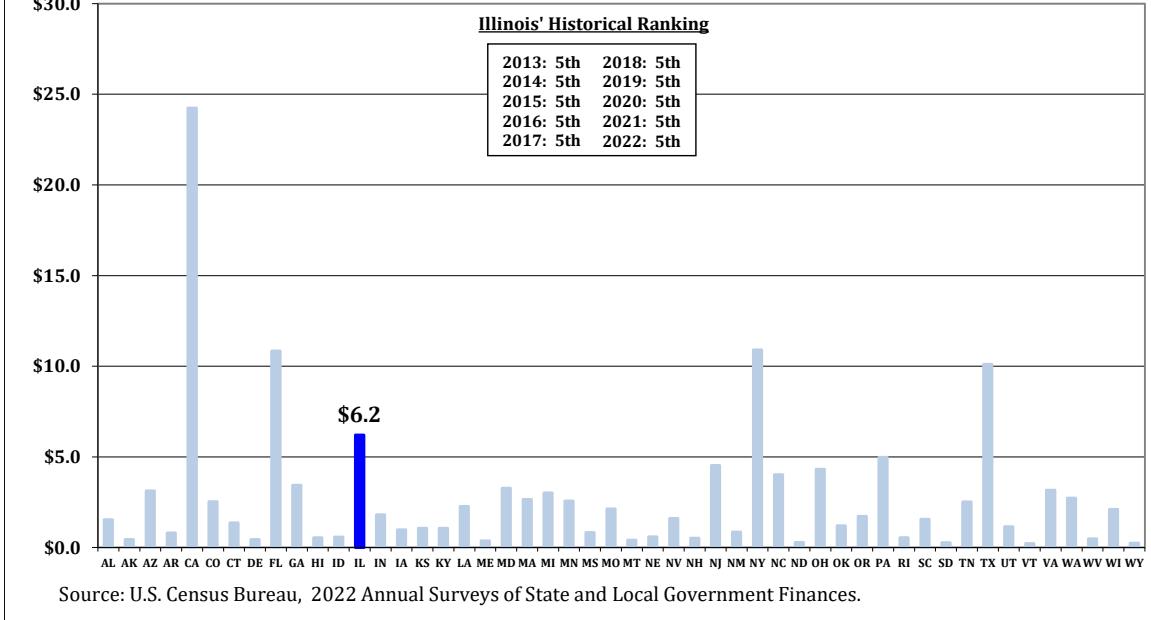
\$ in billions

	Police Protection Expenditures	Total Dollars Ranking	Amount Per Capita	Per Capita Ranking		Police Protection Expenditures	Total Dollars Ranking	Amount Per Capita	Per Capita Ranking
United States	\$139.9	-	\$420	-	United States	\$139.9	-	\$420	-
Alabama	\$1.5	27	\$304	38	Montana	\$0.4	45	\$369	24
Alaska	\$0.4	44	\$603	2	Nebraska	\$0.6	37	\$304	39
Arizona	\$3.1	13	\$424	14	Nevada	\$1.6	25	\$506	5
Arkansas	\$0.8	36	\$265	49	New Hampshire	\$0.5	41	\$372	23
California	\$24.2	1	\$621	1	New Jersey	\$4.5	7	\$490	9
Colorado	\$2.5	18	\$432	13	New Mexico	\$0.9	34	\$407	16
Connecticut	\$1.4	28	\$378	20	New York	\$10.9	2	\$554	3
Delaware	\$0.4	43	\$435	12	North Carolina	\$4.0	9	\$376	21
Florida	\$10.8	3	\$488	10	North Dakota	\$0.3	47	\$359	28
Georgia	\$3.4	10	\$315	36	Ohio	\$4.3	8	\$367	25
Hawaii	\$0.5	40	\$375	22	Oklahoma	\$1.2	29	\$300	42
Idaho	\$0.6	38	\$300	41	Oregon	\$1.7	24	\$407	17
Illinois	\$6.2	5	\$493	8	Pennsylvania	\$5.0	6	\$384	18
Indiana	\$1.8	23	\$266	47	Rhode Island	\$0.5	39	\$498	6
Iowa	\$1.0	33	\$308	37	South Carolina	\$1.6	26	\$295	44
Kansas	\$1.1	31	\$364	27	South Dakota	\$0.3	48	\$297	43
Kentucky	\$1.1	32	\$236	50	Tennessee	\$2.5	19	\$357	30
Louisiana	\$2.3	20	\$495	7	Texas	\$10.1	4	\$337	35
Maine	\$0.4	46	\$266	48	Utah	\$1.1	30	\$340	34
Maryland	\$3.3	11	\$531	4	Vermont	\$0.2	50	\$346	33
Massachusetts	\$2.7	16	\$381	19	Virginia	\$3.2	12	\$365	26
Michigan	\$3.0	14	\$301	40	Washington	\$2.7	15	\$351	31
Minnesota	\$2.6	17	\$450	11	West Virginia	\$0.5	42	\$274	46
Mississippi	\$0.8	35	\$284	45	Wisconsin	\$2.1	22	\$358	29
Missouri	\$2.1	21	\$346	32	Wyoming	\$0.2	49	\$419	15

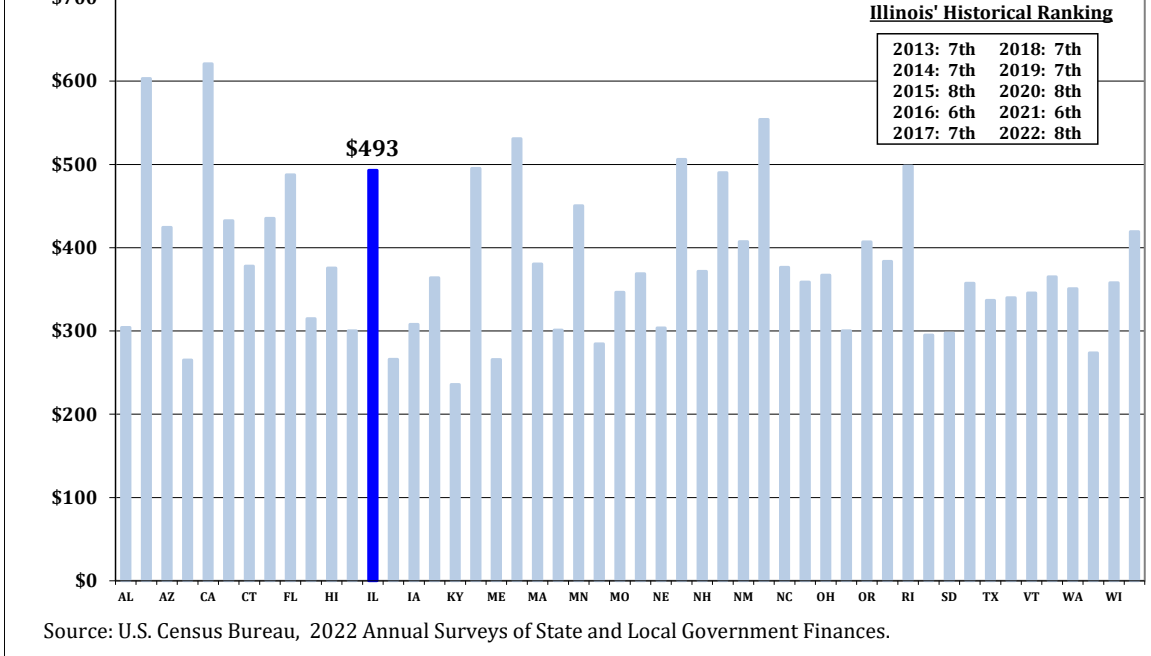
Source: U.S. Census Bureau, 2022 Annual Surveys of State and Local Government Finances.

Light Blue Areas= Midwest Region

**CHART 33: Police Protection Expenditures by State and Local Governments in 2022**  
**(National Total = \$139.9 billion)**



**CHART 34: Per-Capita Police Protection Expenditures by State and Local Governments in 2022**  
**(National Per Capita = \$420)**



## **Category 18: State and Local Government Expenditures for Corrections**

Illinois is ranked 9<sup>th</sup> in the nation in the amount of state and local government expenditures for corrections in 2022, spending \$2.5 billion. California ranked 1<sup>st</sup> spending \$17.9 billion. On a per-capita basis, Illinois ranked 38<sup>th</sup> with a value of \$199 per capita, which was below the national per-capita rate of \$274. The highest-ranked state on a per-capita basis was Alaska with a per-capita value of \$613.

Illinois' ranking on a per-capita basis had steadily declined over the past few decades. Illinois was ranked 29<sup>th</sup> in 1997, 38<sup>th</sup> in 2004, 43<sup>rd</sup> in 2006, and fell to as low as 48<sup>th</sup> in 2016. However, the trend appeared to be reversing itself in the past decade as the per-capita ranking rose from 42<sup>nd</sup> in 2017 to 28<sup>th</sup> in 2018, but it has since fallen again to its latest ranking of 38<sup>th</sup>. The highest-rated state in the Midwest is Wisconsin with a per-capita value of \$311 and a ranking of 12<sup>th</sup>.

**TABLE 25: Corrections Expenditures  
by State and Local Governments in 2022**

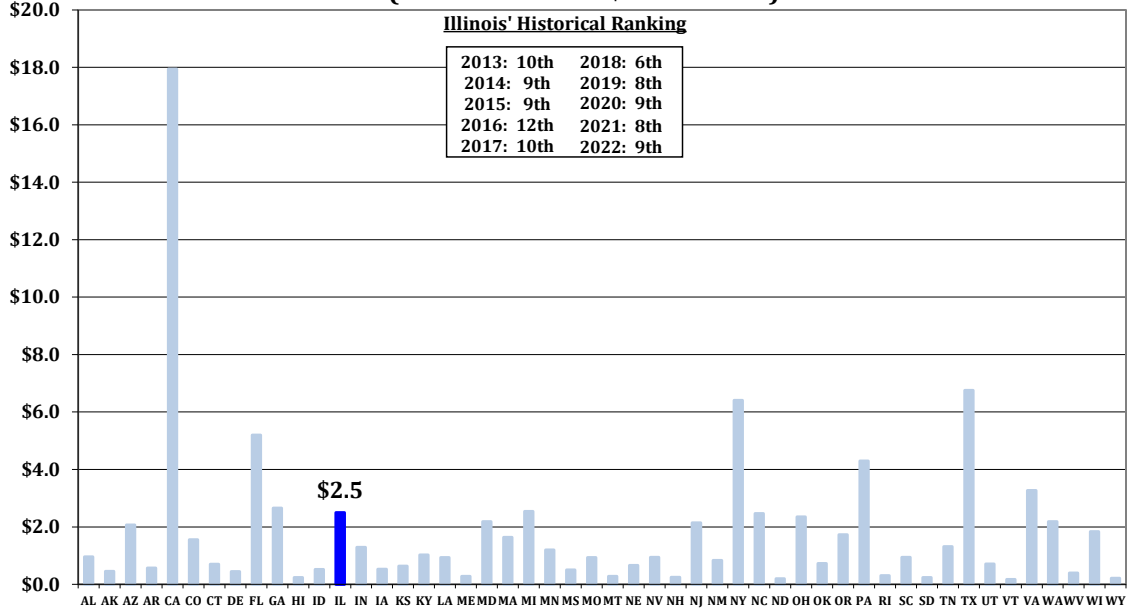
\$ in billions

	Corrections Expenditures	Total Dollars Ranking	Amount Per Capita	Per Capita Ranking		Corrections Expenditures	Total Dollars Ranking	Amount Per Capita	Per Capita Ranking
United States	\$91.3	-	\$274	-	United States	\$91.3	-	\$274	-
Alabama	\$1.0	24	\$188	41	Montana	\$0.3	43	\$248	23
Alaska	\$0.4	39	\$613	1	Nebraska	\$0.7	33	\$336	9
Arizona	\$2.1	15	\$280	15	Nevada	\$0.9	26	\$296	13
Arkansas	\$0.6	35	\$186	43	New Hampshire	\$0.2	45	\$177	46
California	\$17.9	1	\$459	2	New Jersey	\$2.1	14	\$231	27
Colorado	\$1.6	19	\$266	18	New Mexico	\$0.8	29	\$394	5
Connecticut	\$0.7	32	\$195	39	New York	\$6.4	3	\$326	11
Delaware	\$0.4	40	\$439	3	North Carolina	\$2.5	10	\$230	28
Florida	\$5.2	4	\$234	26	North Dakota	\$0.2	49	\$254	21
Georgia	\$2.7	7	\$243	24	Ohio	\$2.3	11	\$200	36
Hawaii	\$0.2	46	\$164	49	Oklahoma	\$0.7	30	\$180	44
Idaho	\$0.5	37	\$268	17	Oregon	\$1.7	17	\$408	4
Illinois	\$2.5	9	\$199	38	Pennsylvania	\$4.3	5	\$331	10
Indiana	\$1.3	21	\$188	40	Rhode Island	\$0.3	42	\$276	16
Iowa	\$0.5	36	\$165	48	South Carolina	\$0.9	25	\$179	45
Kansas	\$0.6	34	\$216	32	South Dakota	\$0.2	47	\$257	20
Kentucky	\$1.0	23	\$227	29	Tennessee	\$1.3	20	\$187	42
Louisiana	\$0.9	27	\$203	35	Texas	\$6.8	2	\$225	30
Maine	\$0.3	44	\$199	37	Utah	\$0.7	31	\$209	34
Maryland	\$2.2	13	\$354	8	Vermont	\$0.2	50	\$259	19
Massachusetts	\$1.6	18	\$234	25	Virginia	\$3.3	6	\$376	6
Michigan	\$2.5	8	\$253	22	Washington	\$2.2	12	\$281	14
Minnesota	\$1.2	22	\$209	33	West Virginia	\$0.4	41	\$221	31
Mississippi	\$0.5	38	\$171	47	Wisconsin	\$1.8	16	\$311	12
Missouri	\$0.9	28	\$151	50	Wyoming	\$0.2	48	\$363	7

Source: U.S. Census Bureau, 2022 Annual Surveys of State and Local Government Finances.

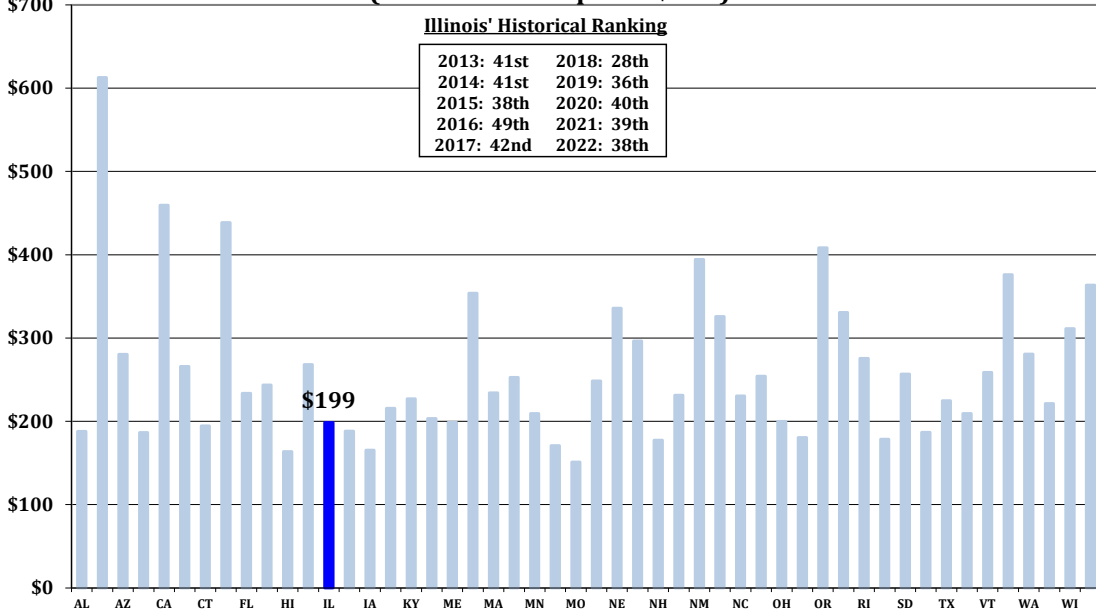
Light Blue Areas= Midwest Region

**CHART 35: Corrections Expenditures  
by State and Local Governments in 2022  
(National Total = \$91.3 billion)**



Source: U.S. Census Bureau, 2022 Annual Surveys of State and Local Government Finances.

**CHART 36: Per-Capita Corrections Expenditures  
by State and Local Governments in 2022  
(National Per Capita = \$274)**



Source: U.S. Census Bureau, 2022 Annual Surveys of State and Local Government Finances.

## Category 19: State and Local Government Expenditures for Housing and Community Development

In 2022, Illinois ranked 5<sup>th</sup> in the nation in the category of state and local government expenditures for housing and community development with an amount of \$3.2 billion. Again, California had the highest total at \$11.5 billion. On a per-capita basis, Illinois ranked 15<sup>th</sup> with a value of \$256, which was above the national average of \$222. Illinois was the highest-ranked state in the Midwest Region.

**TABLE 26: Housing and Community Development Expenditures by State and Local Governments in 2022**

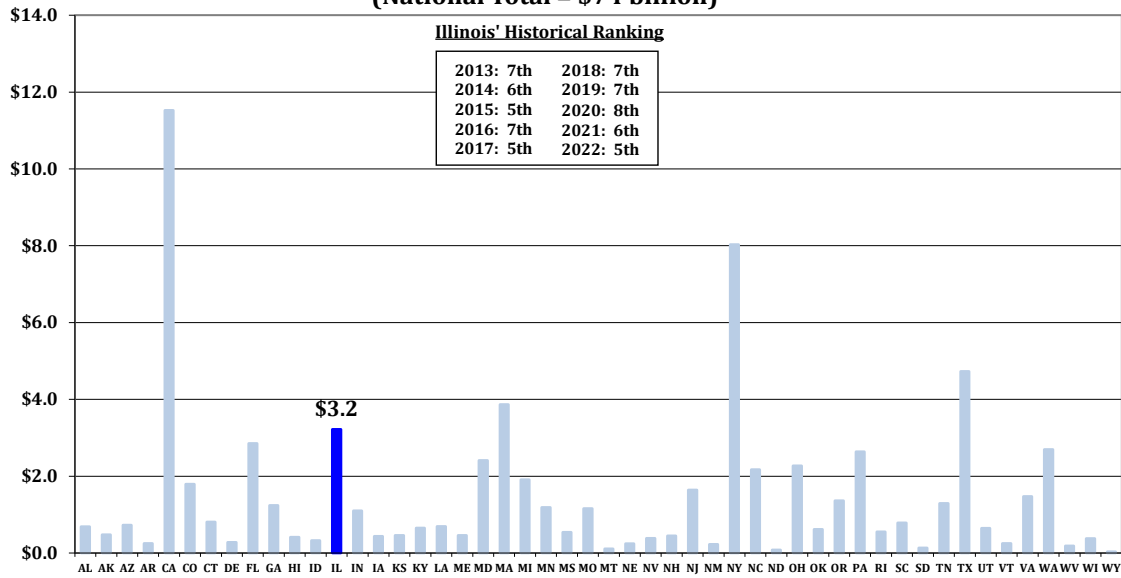
\$ in billions

	Housing & Community Development Expenditures	Total Dollars Ranking	Amount Per Capita	Per Capita Ranking		Housing & Community Development Expenditures	Total Dollars Ranking	Amount Per Capita	Per Capita Ranking
United States	\$74.0	-	\$222	-	United States	\$74.0	-	\$222	-
Alabama	\$0.7	26	\$135	38	Montana	\$0.1	48	\$97	47
Alaska	\$0.5	32	\$650	1	Nebraska	\$0.2	44	\$121	40
Arizona	\$0.7	24	\$98	46	Nevada	\$0.4	38	\$120	41
Arkansas	\$0.2	42	\$81	48	New Hampshire	\$0.4	35	\$317	10
California	\$11.5	1	\$295	12	New Jersey	\$1.6	14	\$177	26
Colorado	\$1.8	13	\$306	11	New Mexico	\$0.2	45	\$105	43
Connecticut	\$0.8	22	\$223	16	New York	\$8.0	2	\$408	4
Delaware	\$0.3	41	\$271	14	North Carolina	\$2.2	11	\$203	19
Florida	\$2.9	6	\$128	39	North Dakota	\$0.1	49	\$102	45
Georgia	\$1.2	18	\$113	42	Ohio	\$2.3	10	\$193	20
Hawaii	\$0.4	37	\$285	13	Oklahoma	\$0.6	29	\$153	32
Idaho	\$0.3	40	\$167	28	Oregon	\$1.4	16	\$321	9
Illinois	\$3.2	5	\$256	15	Pennsylvania	\$2.6	8	\$203	18
Indiana	\$1.1	21	\$161	29	Rhode Island	\$0.6	30	\$503	3
Iowa	\$0.4	36	\$136	37	South Carolina	\$0.8	23	\$148	34
Kansas	\$0.5	34	\$155	31	South Dakota	\$0.1	47	\$141	36
Kentucky	\$0.6	27	\$143	35	Tennessee	\$1.3	17	\$183	25
Louisiana	\$0.7	25	\$150	33	Texas	\$4.7	3	\$157	30
Maine	\$0.5	33	\$331	8	Utah	\$0.6	28	\$191	21
Maryland	\$2.4	9	\$390	5	Vermont	\$0.2	43	\$379	6
Massachusetts	\$3.9	4	\$553	2	Virginia	\$1.5	15	\$169	27
Michigan	\$1.9	12	\$190	22	Washington	\$2.7	7	\$346	7
Minnesota	\$1.2	19	\$207	17	West Virginia	\$0.2	46	\$103	44
Mississippi	\$0.5	31	\$184	24	Wisconsin	\$0.4	39	\$64	49
Missouri	\$1.2	20	\$187	23	Wyoming	\$0.0	50	\$50	50

Source: U.S. Census Bureau, 2022 Annual Surveys of State and Local Government Finances.

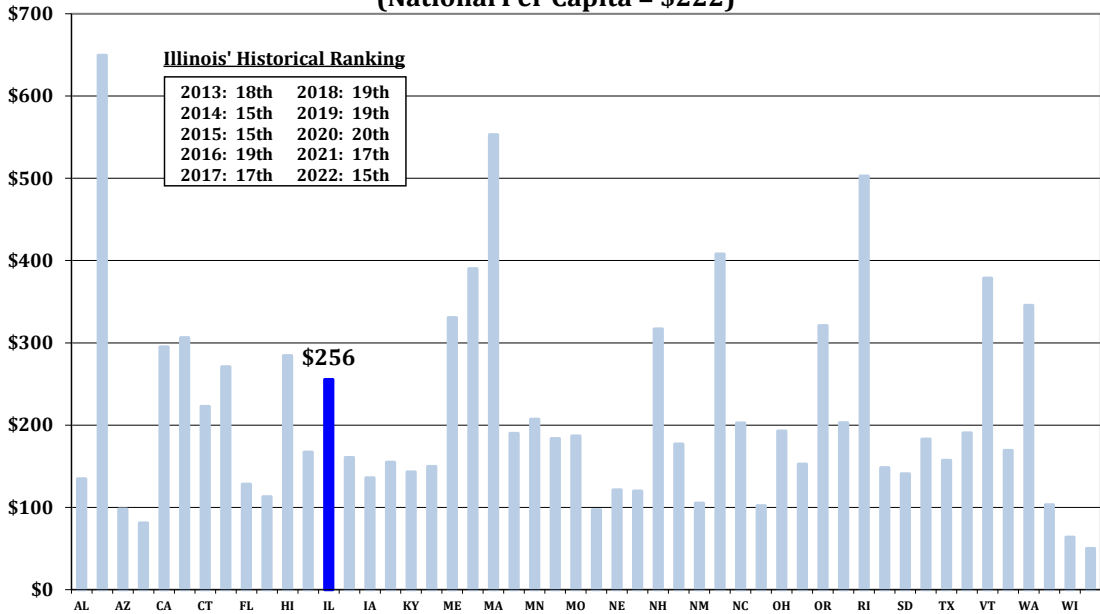
Light Blue Areas= Midwest Region

**CHART 37: Housing and Community Development Expenditures  
by State and Local Governments in 2022  
(National Total = \$74 billion)**



Source: U.S. Census Bureau, 2022 Annual Surveys of State and Local Government Finances.

**CHART 38: Per-Capita Housing and Community Development  
Expenditures by State and Local Governments in 2022  
(National Per Capita = \$222)**



Source: U.S. Census Bureau, 2022 Annual Surveys of State and Local Government Finances.

## Category 20: State and Local Government Expenditures for Parks and Recreation

In 2022, in the category of state and local government expenditures for parks and recreation, Illinois ranked 5<sup>th</sup> in the nation in total dollars with spending totaling \$2.8 billion. California was ranked 1<sup>st</sup> with an amount of \$8.1 billion. Illinois, on a per-capita basis, ranked 7<sup>th</sup> with a per-capita value of \$223, which was above the national average of \$153 per capita. Illinois was the highest-ranked Midwest Region state. North Dakota had the highest per-capita ranking overall with a value of \$382.

**TABLE 27: Parks and Recreation Expenditures  
by State and Local Governments in 2022**

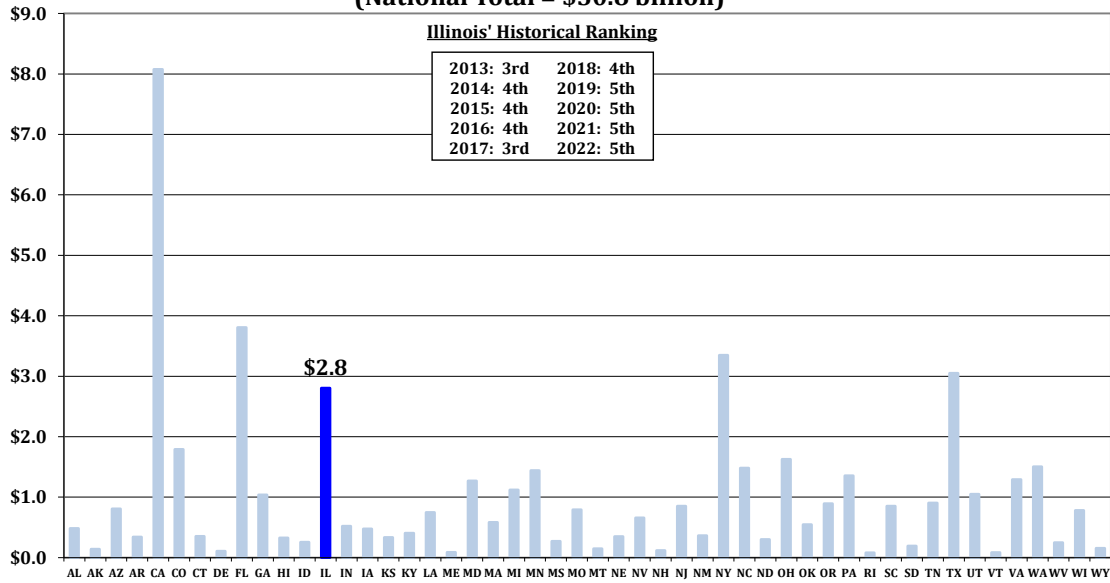
\$ in billions

	Parks and Recreation Expenditures	Total Dollars Ranking	Amount Per Capita	Per Capita Ranking		Parks and Recreation Expenditures	Total Dollars Ranking	Amount Per Capita	Per Capita Ranking
United States	\$50.8	-	\$153	-	United States	\$50.8	-	\$153	-
Alabama	\$0.5	29	\$95	42	Montana	\$0.1	44	\$132	28
Alaska	\$0.1	45	\$188	14	Nebraska	\$0.3	34	\$177	15
Arizona	\$0.8	21	\$109	36	Nevada	\$0.7	25	\$207	10
Arkansas	\$0.3	35	\$112	34	New Hampshire	\$0.1	46	\$83	47
California	\$8.1	1	\$207	11	New Jersey	\$0.9	20	\$92	44
Colorado	\$1.8	6	\$307	3	New Mexico	\$0.4	32	\$172	16
Connecticut	\$0.4	33	\$97	40	New York	\$3.3	3	\$170	18
Delaware	\$0.1	47	\$104	38	North Carolina	\$1.5	9	\$138	24
Florida	\$3.8	2	\$171	17	North Dakota	\$0.3	38	\$382	1
Georgia	\$1.0	16	\$95	41	Ohio	\$1.6	7	\$138	25
Hawaii	\$0.3	37	\$226	6	Oklahoma	\$0.5	27	\$136	26
Idaho	\$0.3	40	\$131	29	Oregon	\$0.9	18	\$210	8
Illinois	\$2.8	5	\$223	7	Pennsylvania	\$1.4	11	\$104	37
Indiana	\$0.5	28	\$76	48	Rhode Island	\$0.1	50	\$72	49
Iowa	\$0.5	30	\$148	22	South Carolina	\$0.9	19	\$161	20
Kansas	\$0.3	36	\$113	33	South Dakota	\$0.2	42	\$209	9
Kentucky	\$0.4	31	\$90	45	Tennessee	\$0.9	17	\$128	30
Louisiana	\$0.7	24	\$163	19	Texas	\$3.0	4	\$102	39
Maine	\$0.1	48	\$64	50	Utah	\$1.0	15	\$310	2
Maryland	\$1.3	13	\$206	12	Vermont	\$0.1	49	\$127	32
Massachusetts	\$0.6	26	\$83	46	Virginia	\$1.3	12	\$149	21
Michigan	\$1.1	14	\$112	35	Washington	\$1.5	8	\$193	13
Minnesota	\$1.4	10	\$252	5	West Virginia	\$0.2	41	\$140	23
Mississippi	\$0.3	39	\$92	43	Wisconsin	\$0.8	23	\$132	27
Missouri	\$0.8	22	\$128	31	Wyoming	\$0.2	43	\$262	4

Source: U.S. Census Bureau, 2022 Annual Surveys of State and Local Government Finances.

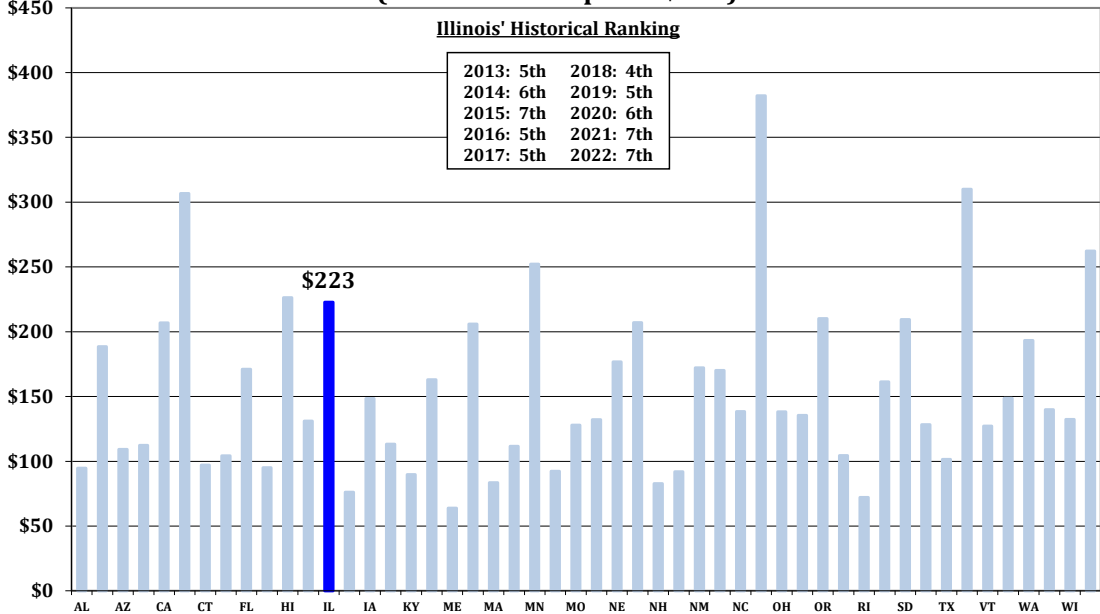
Light Blue Areas= Midwest Region

**CHART 39: Parks and Recreation Expenditures  
by State and Local Governments in 2022  
(National Total = \$50.8 billion)**



Source: U.S. Census Bureau, 2022 Annual Surveys of State and Local Government Finances.

**CHART 40: Per-Capita Parks and Recreation Expenditures  
by State and Local Governments in 2022  
(National Per Capita = \$153)**



Source: U.S. Census Bureau, 2022 Annual Surveys of State and Local Government Finances.

## Category 21: State and Local Government Expenditures for Public Welfare Programs

In 2022, in the category of state and local government expenditures for public welfare programs, Illinois ranked 7<sup>th</sup> in the nation in total dollars with a value of \$34.7 billion. California was ranked 1<sup>st</sup> with spending totaling \$165.2 billion. Illinois, on a per-capita basis, ranked 24<sup>th</sup> with a per-capita value of \$2,755, which was below the national average of \$2,913 per capita. Kentucky (8<sup>th</sup>) was the highest-ranked Midwest Region state with a per-capita value of \$3,715. New York had the highest per-capita ranking overall with a value of \$4,715.

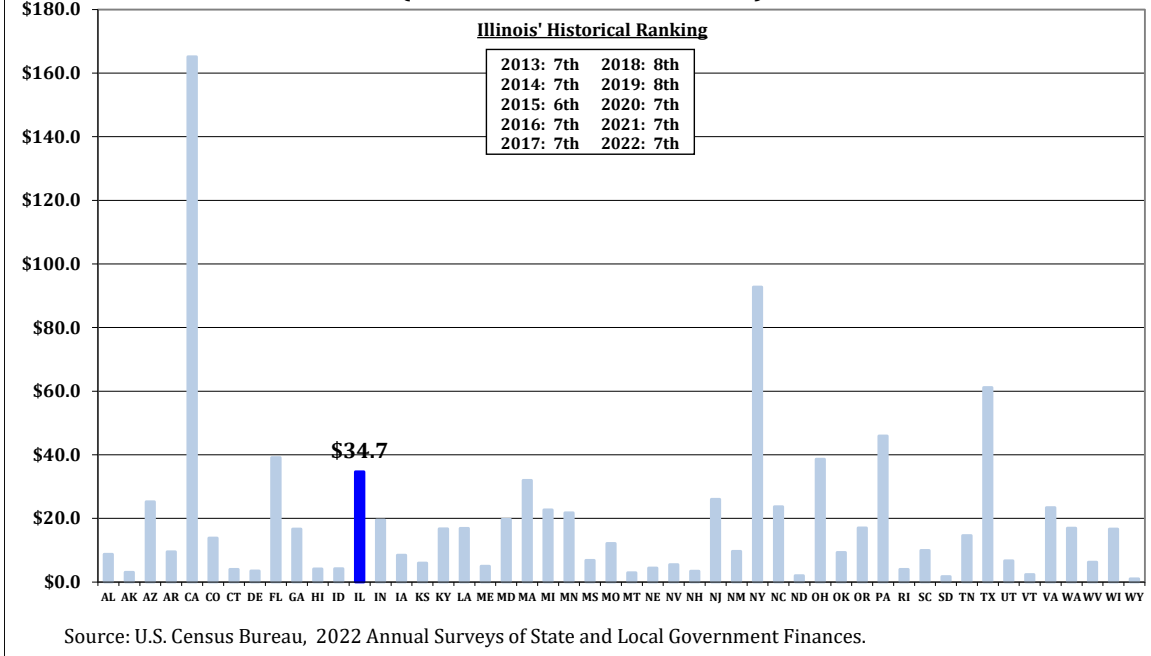
**TABLE 28: Public Welfare Program Expenditures  
by State and Local Governments in 2022**  
\$ in billions

	Public Welfare Programs Expenditures	Total Dollars Ranking	Amount Per Capita	Per Capita Ranking		Public Welfare Programs Expenditures	Total Dollars Ranking	Amount Per Capita	Per Capita Ranking
United States	\$971.0	-	\$2,913	-	United States	\$971.0	-	\$2,913	-
Alabama	\$8.7	30	\$1,720	48	Montana	\$3.0	46	\$2,636	26
Alaska	\$3.1	45	\$4,223	5	Nebraska	\$4.4	38	\$2,229	34
Arizona	\$25.3	10	\$3,430	16	Nevada	\$5.5	36	\$1,724	47
Arkansas	\$9.5	28	\$3,120	19	New Hampshire	\$3.4	44	\$2,452	29
California	\$165.2	1	\$4,231	4	New Jersey	\$26.0	9	\$2,809	23
Colorado	\$13.8	24	\$2,367	30	New Mexico	\$9.6	27	\$4,555	3
Connecticut	\$4.0	42	\$1,111	50	New York	\$92.8	2	\$4,715	1
Delaware	\$3.5	43	\$3,444	15	North Carolina	\$23.7	11	\$2,215	35
Florida	\$39.1	5	\$1,758	46	North Dakota	\$2.0	48	\$2,593	28
Georgia	\$16.7	22	\$1,529	49	Ohio	\$38.6	6	\$3,285	17
Hawaii	\$4.1	40	\$2,874	20	Oklahoma	\$9.3	29	\$2,310	32
Idaho	\$4.2	39	\$2,176	37	Oregon	\$17.0	17	\$4,010	6
Illinois	\$34.7	7	\$2,755	24	Pennsylvania	\$45.9	4	\$3,540	13
Indiana	\$19.5	16	\$2,857	21	Rhode Island	\$4.0	41	\$3,674	10
Iowa	\$8.4	31	\$2,630	27	South Carolina	\$9.9	26	\$1,875	44
Kansas	\$6.0	35	\$2,038	39	South Dakota	\$1.7	49	\$1,882	43
Kentucky	\$16.8	20	\$3,715	8	Tennessee	\$14.6	23	\$2,071	38
Louisiana	\$16.9	19	\$3,684	9	Texas	\$61.2	3	\$2,037	40
Maine	\$5.0	37	\$3,607	12	Utah	\$6.7	33	\$1,972	41
Maryland	\$19.7	15	\$3,199	18	Vermont	\$2.4	47	\$3,642	11
Massachusetts	\$32.0	8	\$4,582	2	Virginia	\$23.4	12	\$2,695	25
Michigan	\$22.7	13	\$2,261	33	Washington	\$16.9	18	\$2,177	36
Minnesota	\$21.8	14	\$3,807	7	West Virginia	\$6.3	34	\$3,528	14
Mississippi	\$6.8	32	\$2,329	31	Wisconsin	\$16.7	21	\$2,835	22
Missouri	\$12.2	25	\$1,968	42	Wyoming	\$1.0	50	\$1,773	45

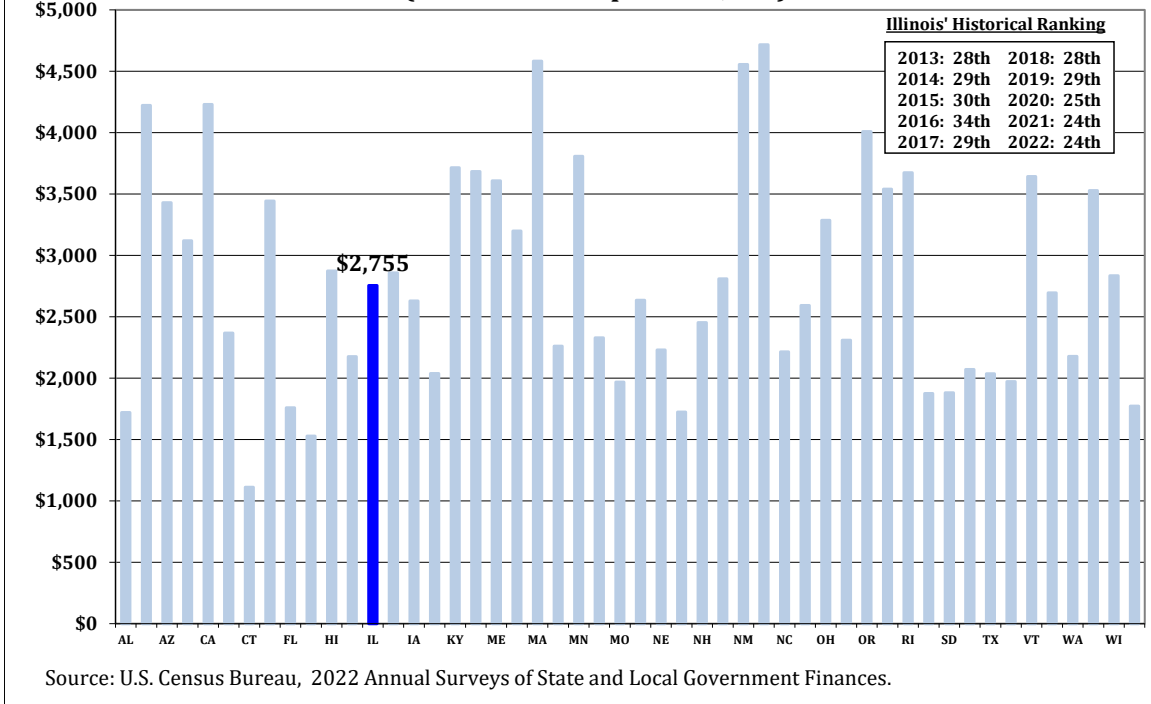
Source: U.S. Census Bureau, 2022 Annual Surveys of State and Local Government Finances.

Light Blue Areas= Midwest Region

**CHART 41: Public Welfare Programs Expenditures  
by State and Local Governments in 2022  
(National Total = \$971 billion)**



**CHART 42: Public Welfare Programs Expenditures  
by State and Local Governments in 2022  
(National Per Capita = \$2,913)**



## Category 22: State and Local Government Expenditures for Highways

In 2022, Illinois ranked 6<sup>th</sup> in the nation in the category of state and local government expenditures for highways with an amount of \$8.6 billion. California had the highest total at \$24.4 billion. On a per-capita basis, Illinois ranked 22<sup>nd</sup> with a value of \$685, which was above the national average of \$632. Illinois' per-capita ranking has fluctuated in past years going from 10<sup>th</sup> in 2015 to 27<sup>th</sup> in 2019, and now to its latest ranking of 22<sup>nd</sup>.

Illinois was the third highest-ranked state in the Midwest Region on a per-capita basis behind Iowa (ranked 9<sup>th</sup>) at \$964 per capita and Wisconsin (ranked 16<sup>th</sup>) at \$759 per capita. The highest-ranked states on a per-capita basis were Alaska, North Dakota, and South Dakota.

**TABLE 29: Highway Expenditures  
by State and Local Governments in 2022**

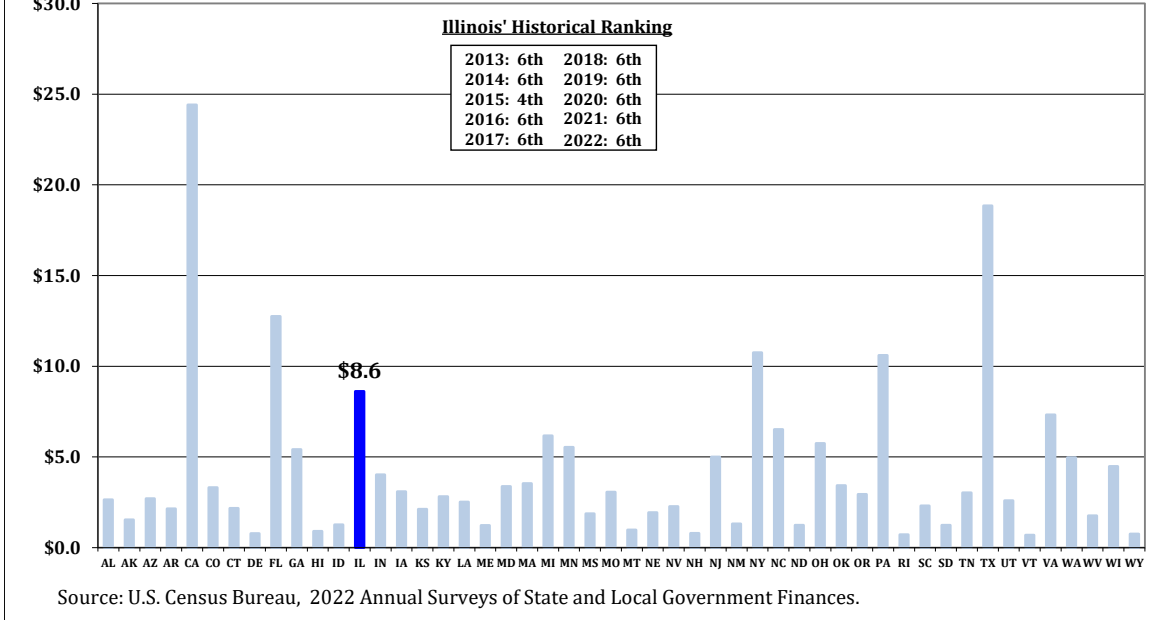
\$ in billions

	Highway Expenditures	Total Dollars Ranking	Amount Per Capita	Per Capita Ranking		Highway Expenditures	Total Dollars Ranking	Amount Per Capita	Per Capita Ranking
<b>United States</b>	<b>\$210.6</b>	-	<b>\$632</b>	-	<b>United States</b>	<b>\$210.6</b>	-	<b>\$632</b>	-
Alabama	\$2.6	27	\$519	43	Montana	\$1.0	44	\$865	11
Alaska	\$1.5	38	\$2,096	1	Nebraska	\$1.9	35	\$982	7
Arizona	\$2.7	26	\$366	50	Nevada	\$2.3	31	\$711	19
Arkansas	\$2.1	33	\$703	20	New Hampshire	\$0.8	46	\$564	38
California	\$24.4	1	\$625	29	New Jersey	\$5.0	13	\$539	42
Colorado	\$3.3	20	\$566	37	New Mexico	\$1.3	39	\$618	31
Connecticut	\$2.2	32	\$601	34	New York	\$10.8	4	\$546	40
Delaware	\$0.8	47	\$758	17	North Carolina	\$6.5	8	\$609	33
Florida	\$12.8	3	\$573	36	North Dakota	\$1.2	41	\$1,585	2
Georgia	\$5.4	12	\$496	46	Ohio	\$5.7	10	\$488	47
Hawaii	\$0.9	45	\$626	28	Oklahoma	\$3.4	18	\$852	12
Idaho	\$1.3	40	\$652	23	Oregon	\$2.9	24	\$693	21
<b>Illinois</b>	<b>\$8.6</b>	<b>6</b>	<b>\$685</b>	<b>22</b>	Pennsylvania	\$10.6	5	\$817	14
Indiana	\$4.0	16	\$587	35	Rhode Island	\$0.7	49	\$651	24
Iowa	\$3.1	21	\$964	9	South Carolina	\$2.3	30	\$436	48
Kansas	\$2.1	34	\$721	18	South Dakota	\$1.2	42	\$1,351	3
Kentucky	\$2.8	25	\$623	30	Tennessee	\$3.0	23	\$428	49
Louisiana	\$2.5	29	\$548	39	Texas	\$18.8	2	\$627	27
Maine	\$1.2	43	\$878	10	Utah	\$2.6	28	\$764	15
Maryland	\$3.4	19	\$546	41	Vermont	\$0.7	50	\$1,069	5
Massachusetts	\$3.5	17	\$507	44	Virginia	\$7.3	7	\$844	13
Michigan	\$6.2	9	\$615	32	Washington	\$5.0	14	\$637	25
Minnesota	\$5.5	11	\$968	8	West Virginia	\$1.8	37	\$989	6
Mississippi	\$1.9	36	\$636	26	Wisconsin	\$4.5	15	\$759	16
Missouri	\$3.1	22	\$496	45	Wyoming	\$0.7	48	\$1,285	4

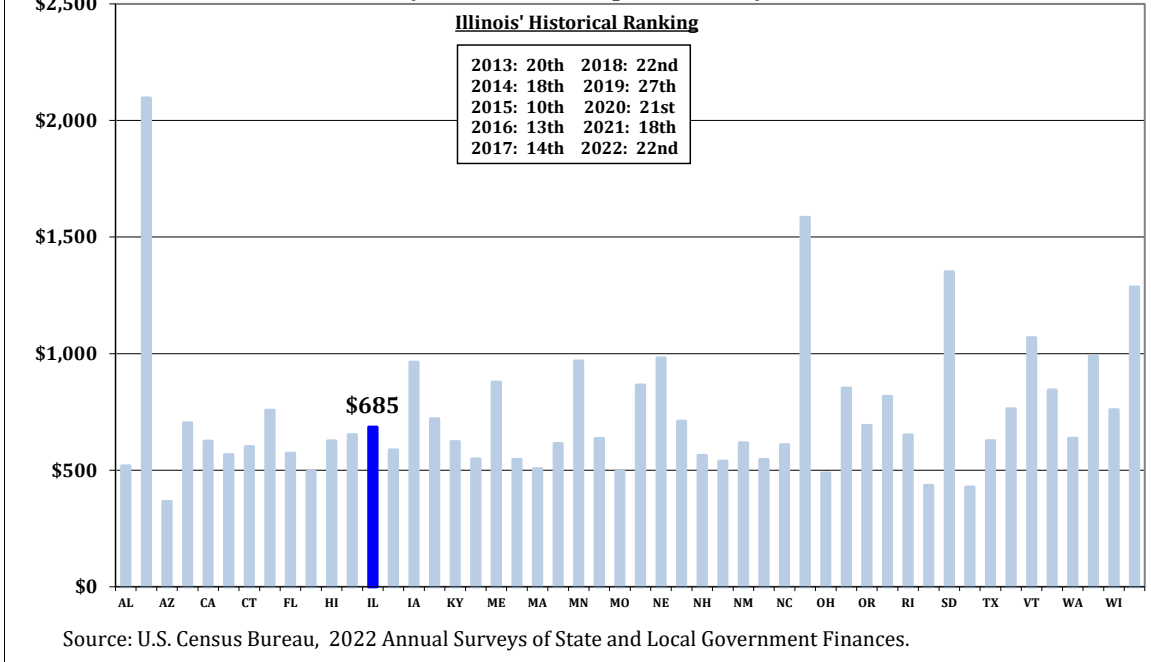
Source: U.S. Census Bureau, 2022 Annual Surveys of State and Local Government Finances.

Light Blue Areas= Midwest Region

**CHART 43: Highway Expenditures  
by State and Local Governments in 2022  
(National Total = \$210.6 billion)**



**CHART 44: Highway Expenditures  
by State and Local Governments in 2022  
(National Per Capita = \$632)**



## **Category 23: State and Local Government Debt Outstanding**

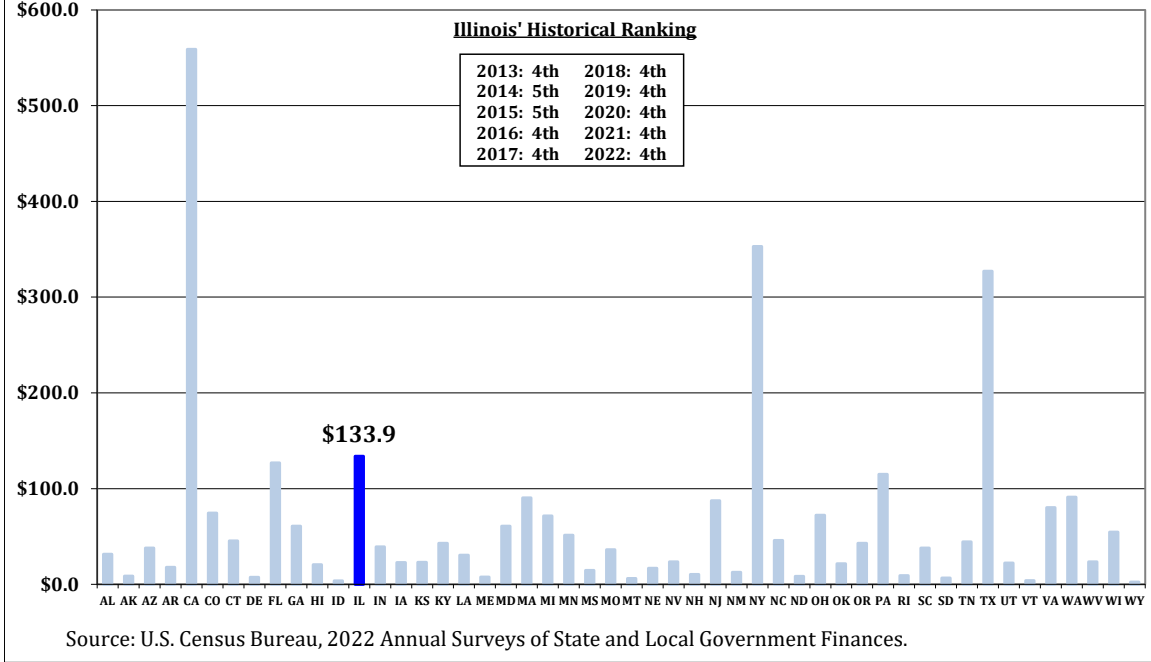
In 2022, Illinois ranked 4<sup>th</sup> in the nation with a total debt of \$133.9 billion. In this category, state and local government debt outstanding includes short-term, long-term, full faith and credit, non-guaranteed and public debt for private purposes. California had the highest level of debt outstanding with \$558.7 billion. On a per-capita basis, Illinois ranked 12<sup>th</sup> with a value of \$10,641. This amount was above the national average of \$9,470 per capita. Illinois has consistently been the highest-ranked state in the Midwest Region in both total dollars and on a per-capita basis over the last several years. New York had the highest per-capita value of \$17,939.

<b>TABLE 30: State and Local Government Debt Outstanding in 2022</b>									
<b>\$ in billions</b>									
	<b>Debt Outstanding</b>	<b>Total Dollars Ranking</b>	<b>Amount Per Capita</b>	<b>Per Capita Ranking</b>		<b>Debt Outstanding</b>	<b>Total Dollars Ranking</b>	<b>Amount Per Capita</b>	<b>Per Capita Ranking</b>
<b>United States</b>	<b>\$3,156.1</b>	-	<b>\$9,470</b>	-	<b>United States</b>	<b>\$3,156.1</b>	-	<b>\$9,470</b>	-
Alabama	\$31.3	27	\$6,175	34	Montana	\$6.1	47	\$5,421	44
Alaska	\$8.5	42	\$11,604	9	Nebraska	\$16.8	37	\$8,557	21
Arizona	\$37.9	25	\$5,148	46	Nevada	\$23.5	29	\$7,389	24
Arkansas	\$17.7	36	\$5,815	38	New Hampshire	\$10.3	40	\$7,363	25
California	\$558.7	1	\$14,310	2	New Jersey	\$87.2	9	\$9,420	16
Colorado	\$74.3	11	\$12,720	6	New Mexico	\$12.7	39	\$6,008	36
Connecticut	\$45.5	19	\$12,602	7	New York	\$352.9	2	\$17,939	1
Delaware	\$7.3	45	\$7,189	28	North Carolina	\$45.9	18	\$4,290	48
Florida	\$126.9	5	\$5,703	41	North Dakota	\$8.4	43	\$10,813	11
Georgia	\$60.7	15	\$5,560	42	Ohio	\$72.2	12	\$6,136	35
Hawaii	\$20.4	35	\$14,181	3	Oklahoma	\$21.5	34	\$5,354	45
Idaho	\$3.7	49	\$1,901	50	Oregon	\$42.8	22	\$10,093	13
<b>Illinois</b>	<b>\$133.9</b>	<b>4</b>	<b>\$10,641</b>	<b>12</b>	Pennsylvania	\$114.9	6	\$8,858	20
Indiana	\$39.2	23	\$5,732	40	Rhode Island	\$9.2	41	\$8,393	22
Iowa	\$22.8	32	\$7,131	29	South Carolina	\$38.0	24	\$7,196	27
Kansas	\$23.1	31	\$7,861	23	South Dakota	\$6.7	46	\$7,327	26
Kentucky	\$42.8	21	\$9,492	15	Tennessee	\$44.3	20	\$6,281	33
Louisiana	\$30.4	28	\$6,616	31	Texas	\$327.0	3	\$10,888	10
Maine	\$7.7	44	\$5,533	43	Utah	\$22.2	33	\$6,568	32
Maryland	\$60.9	14	\$9,872	14	Vermont	\$3.8	48	\$5,811	39
Massachusetts	\$90.4	8	\$12,944	5	Virginia	\$80.1	10	\$9,227	18
Michigan	\$71.5	13	\$7,128	30	Washington	\$91.0	7	\$11,685	8
Minnesota	\$51.3	17	\$8,985	19	West Virginia	\$23.4	30	\$13,203	4
Mississippi	\$14.7	38	\$4,994	47	Wisconsin	\$54.5	16	\$9,245	17
Missouri	\$36.3	26	\$5,871	37	Wyoming	\$2.3	50	\$3,907	49

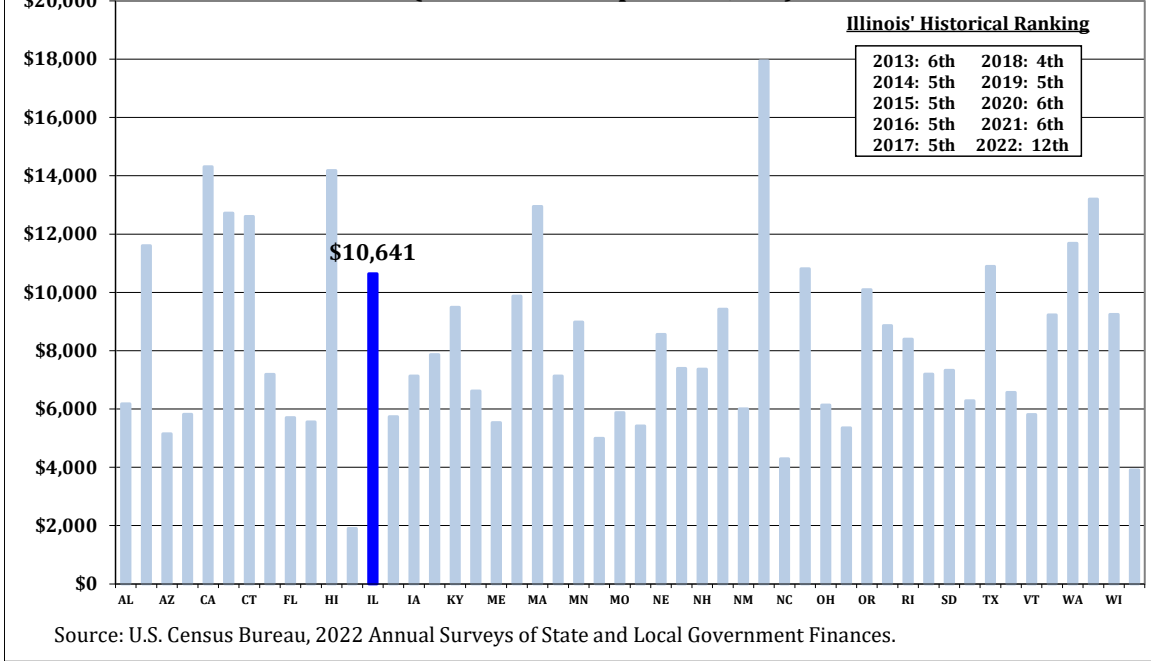
Source: U.S. Census Bureau, 2022 Annual Surveys of State and Local Government Finances.

Light Blue Areas= Midwest Region

**CHART 45: State and Local Government Debt Outstanding in 2022**  
**(National Total = \$3,156.1 billion)**



**CHART 46: Per Capita State and Local Government Debt Outstanding in 2022**  
**(National Per Capita = \$9,470)**



## **Employment Statistics and Rankings**

It has been nearly five years since the COVID-19 pandemic hit the United States and the rest of the world causing significant job loss in nearly every employment sector. All but five states hit all-time high unemployment rates during 2020, the year the pandemic hit. Illinois hit a historical high unemployment rate of 18.1% during April 2020 right after having its lowest unemployment rate in December 2019 at 3.6%. While Illinois has made a significant recovery from this extremely high rate, it is still trailing other states' recoveries and remains as having one of the highest unemployment rates in the nation.

Most states have now surpassed job totals experienced prior to the COVID-19 pandemic. Illinois is no exception as its employment totals at the end of Fiscal Year 2024 hit record highs with 6.14 million jobs across the state, comprising 3.9% of the total employment in the country.

Illinois' recent job growth is, by itself, very much a positive. However, when comparing Illinois' unemployment rate and employment data with other states across the country, Illinois' performance has been poor. For example, Illinois' latest unemployment rate of 5.3% (October 2024) is above the national average of 4.1% and ranks 48<sup>th</sup> in the country for this metric. Illinois' unemployment rate trails every other state in the Midwest region and notably behind neighboring Wisconsin's rate of 2.9%, Iowa's rate of 3.0%, and Missouri's rate of 3.8%. The lowest unemployment rate in the country for October 2024 was South Dakota at 1.9%. The highest unemployment rates belonged to the District of Columbia at 5.7% and California at 5.4%. These rates can be seen on the following page.

As stated previously, Illinois' employment levels have now surpassed totals prior to the COVID-19 pandemic. Again, this fact by itself is encouraging. However, some would argue that Illinois' job recovery over the last few years has been disappointing, especially when compared to the performance of other states. The following section takes a closer look at these comparisons to put Illinois' recent job gains into context.

Questions that will be addressed in this section include, "What types of jobs has Illinois lost?", "How has Illinois' employment situation changed over the years?", and "How does Illinois' employment figures compare to other states throughout the nation?". In an effort to address these questions, the Commission compiled employment statistics from the U.S. Bureau of Labor Statistics over the last two decades. The data used in this analysis can be obtained at the Bureau's website ([www.bls.gov](http://www.bls.gov)).

## October 2024 Unemployment Rates (Seasonally Adjusted) for States and Historical Highs/Lows

*NATIONAL RATE = 4.1%*

State	Oct. 2024	Rate	Historical High		Historical Low	
	Rate	Ranking	Date	Rate	Date	Rate
Alabama	2.9	6	Jan. 1983	14.9	June 2023	2.3
Alaska	4.6	41	May 2020	11.8	Mar. 2023	3.8
Arizona	3.6	25	Apr. 2020	13.8	June 2024	3.3
Arkansas	3.3	16	Apr. 2020	10.1	Apr. 2023	2.8
California	5.4	49	Apr. 2020	16.1	Aug. 2022	3.8
Colorado	4.1	33	May 2020	11.7	May 2017	2.4
Connecticut	3.0	12	May 2020	11.8	Aug. 2000	2.0
Delaware	4.0	31	May 2020	13.4	May 1988	2.8
District of Columbia	5.7	50	Mar. 1983	11.3	Aug. 2022	4.0
Florida	3.3	16	May 2020	14.2	June 2006	2.4
Georgia	3.6	25	Apr. 2020	12.4	May 2022	3.0
Hawaii	2.9	6	Apr. 2020	22.5	Dec. 2017	1.9
Idaho	3.7	27	Apr. 2020	11.8	May 2022	2.7
<b>Illinois</b>	<b>5.3</b>	<b>48</b>	<b>Apr. 2020</b>	<b>18.1</b>	<b>Dec. 2019</b>	<b>3.6</b>
Indiana	4.4	39	Apr. 2020	16.8	Mar. 2022	2.8
Iowa	3.0	12	Apr. 2020	11.0	Apr. 2022	2.5
Kansas	3.4	21	Apr. 2020	12.1	May 2022	2.5
Kentucky	5.0	47	Apr. 2020	16.8	Apr. 2022	3.9
Louisiana	4.1	33	Apr. 2020	13.5	June 2023	3.3
Maine	2.9	6	May 2020	9.5	Apr. 2023	2.4
Maryland	3.0	12	Apr. 2020	9.0	July 2023	1.9
Massachusetts	3.9	30	Apr. 2020	17.4	Nov. 2000	2.7
Michigan	4.7	43	Apr. 2020	22.6	Feb. 2000	3.2
Minnesota	3.4	21	May 2020	11.2	June 2022	2.3
Mississippi	2.9	6	Apr. 2020	15.6	Aug. 2024	2.7
Missouri	3.8	29	Apr. 2020	11.6	June 2022	2.3
Montana	3.3	16	Apr. 2020	12.0	Mar. 2023	2.5
Nebraska	2.7	5	Apr. 2020	8.2	Apr. 2022	1.9
Nevada	5.7	50	Apr. 2020	30.6	Feb. 1999	3.8
New Hampshire	2.5	4	Apr. 2020	16.0	May 2023	1.8
New Jersey	4.7	43	May 2020	15.4	Aug. 2022	3.1
New Mexico	4.3	37	Mar. 1983	10.5	Aug. 2022	3.4
New York	4.4	39	May 2020	16.7	June 2019	3.7
North Carolina	3.7	27	Apr. 2020	14.2	Mar. 1999	3.1
North Dakota	2.4	3	Apr. 2020	8.7	Aug. 2023	1.8
Ohio	4.3	37	Apr. 2020	16.5	June 2023	3.3
Oklahoma	3.3	16	Apr. 2020	12.5	Apr. 2023	2.9
Oregon	4.0	31	Apr. 2020	13.7	May 2023	3.4
Pennsylvania	3.4	21	Apr. 2020	16.1	July 2023	3.2
Rhode Island	4.6	41	Apr. 2020	17.9	June 2023	2.6
South Carolina	4.7	43	Dec. 2009	12.1	Oct. 2019	2.4
South Dakota	1.9	1	Apr. 2020	8.8	Oct. 2024	1.9
Tennessee	3.3	16	Apr. 2020	15.8	July 2024	3.0
Texas	4.1	33	Apr. 2020	12.8	June 2019	3.4
Utah	3.5	24	Apr. 2020	10.0	Mar. 2022	2.2
Vermont	2.3	2	Apr. 2020	14.1	May 2023	1.7
Virginia	2.9	6	Apr. 2020	12.0	Nov. 2000	2.1
Washington	4.7	43	Apr. 2020	16.7	Jan. 2020	3.7
West Virginia	4.2	36	Mar. 1983	18.4	Apr. 2023	3.5
Wisconsin	2.9	6	Apr. 2020	14.0	Mar. 2023	2.6
Wyoming	3.2	15	Jan. 1987	9.1	May 1979	2.3

Note: Rates shown are a percentage of the labor force. Data refer to place of residence. Series begin in January 1976. Historical highs and lows show the most recent month that a rate was recorded in the event of multiple occurrences. Estimates for at least the latest five years are subject to revision early in the following calendar year. Estimates for the current month are subject to revision the following month.

Source: <https://www.bls.gov/web/laus/lausthl.htm>

Comparing employment levels reported at the end of each fiscal year (June) since 2000 (non-seasonally adjusted), Illinois reached 6.1 million jobs at the beginning of the century in 2000. Illinois' employment levels fell to almost 5.4 million following the COVID-19 pandemic in 2020. Since then, Illinois has increased to its high point of nearly 6.2 million jobs in 2024. The table below displays the high points, low points, and current levels of employment for all of the states in the nation.

As shown, comparing Illinois' June 2024 figure with this "low point", employment levels have improved 12.8%. At first glance, this improvement may appear encouraging, but compared to other states, Illinois ranks 42<sup>nd</sup> in the nation in the rate of change from a state's "low point" with its current value. Only fourteen states are not at a "high point" when comparing their year-over-year June totals. Two of these states reside in the Midwest Region (Michigan: 5.2% below its high point; Ohio: 0.4% below its high point).

<b>Employment "High-Point" and "Low-Point" by State</b>												
<b>Year over Year Comparisons at End of Fiscal Year {June}</b>												
<b>(Employment Values in thousands)</b>												
	Current Value (June 2024)	% of Country	Ranking of Jobs	2000 to Present Lowpoint	Current vs. Chg. From Lowpoint	Current vs. Change from Lowpoint (%)	Ranking of Change	2000 to Present Highpoint	Current vs. Chg. From Highpoint	Current vs. Change from Highpoint (%)	Ranking of Change	
Alabama	2,211.8	1.4%	24	1,890.6	321.2	17.0%	31	2,211.8	0.0	0.0%	1	
Alaska	337.1	0.2%	49	286.1	51.0	17.8%	28	355.3	-18.2	-5.1%	49	
Arizona	3,258.2	2.1%	17	2,225.0	1,033.2	46.4%	5	3,258.2	0.0	0.0%	1	
Arkansas	1,374.0	0.9%	34	1,146.0	228.0	19.9%	22	1,374.0	0.0	0.0%	1	
California	18,054.3	11.4%	1	14,399.8	3,654.5	25.4%	15	18,054.3	0.0	0.0%	1	
Colorado	2,989.2	1.9%	21	2,168.8	820.4	37.8%	7	2,989.2	0.0	0.0%	1	
Connecticut	1,713.7	1.1%	30	1,495.8	217.9	14.6%	40	1,724.6	-10.9	-0.6%	41	
Delaware	489.7	0.3%	46	420.0	69.7	16.6%	32	489.7	0.0	0.0%	1	
Dist. Of Columbia	771.7	0.5%	39	652.1	119.6	18.3%	26	797.3	-25.6	-3.2%	45	
Florida	9,968.0	6.3%	3	7,014.2	2,953.8	42.1%	6	9,968.0	0.0	0.0%	1	
Georgia	4,978.3	3.1%	9	3,866.8	1,111.5	28.7%	13	4,978.3	0.0	0.0%	1	
Hawaii	636.8	0.4%	43	525.1	111.7	21.3%	19	658.5	-21.7	-3.3%	46	
Idaho	871.6	0.6%	38	569.7	301.9	53.0%	3	871.6	0.0	0.0%	1	
<b>Illinois</b>	<b>6,143.6</b>	<b>3.9%</b>	<b>6</b>	<b>5,445.1</b>	<b>698.5</b>	<b>12.8%</b>	<b>42</b>	<b>6,143.6</b>	<b>0.0</b>	<b>0.0%</b>	<b>1</b>	
Indiana	3,281.3	2.1%	16	2,772.7	508.6	18.3%	25	3,281.3	0.0	0.0%	1	
Iowa	1,610.2	1.0%	31	1,455.2	155.0	10.7%	47	1,610.2	0.0	0.0%	1	
Kansas	1,463.2	0.9%	33	1,323.3	139.9	10.6%	48	1,463.2	0.0	0.0%	1	
Kentucky	2,045.0	1.3%	25	1,765.4	279.6	15.8%	35	2,045.0	0.0	0.0%	1	
Louisiana	1,962.1	1.2%	27	1,776.9	185.2	10.4%	49	1,994.5	-32.4	-1.6%	44	
Maine	657.0	0.4%	42	569.0	88.0	15.5%	37	657.0	0.0	0.0%	1	
Maryland	2,763.0	1.7%	22	2,468.9	294.1	11.9%	44	2,782.2	-19.2	-0.7%	42	
Massachusetts	3,752.5	2.4%	13	3,190.3	562.2	17.6%	29	3,752.5	0.0	0.0%	1	
Michigan	4,498.8	2.8%	10	3,859.3	639.5	16.6%	33	4,744.0	-245.2	-5.2%	50	
Minnesota	3,010.9	1.9%	20	2,673.8	337.1	12.6%	43	3,010.9	0.0	0.0%	1	
Mississippi	1,189.2	0.8%	35	1,083.5	105.7	9.8%	50	1,189.2	0.0	0.0%	1	
Missouri	3,068.0	1.9%	18	2,681.4	386.6	14.4%	41	3,068.0	0.0	0.0%	1	
Montana	535.9	0.3%	44	398.6	137.3	34.4%	10	535.9	0.0	0.0%	1	
Nebraska	1,069.4	0.7%	36	924.9	144.5	15.6%	36	1,069.4	0.0	0.0%	1	
Nevada	1,586.1	1.0%	32	1,027.8	558.3	54.3%	2	1,586.1	0.0	0.0%	1	
New Hampshire	709.0	0.4%	41	610.4	98.6	16.2%	34	709.0	0.0	0.0%	1	
New Jersey	4,385.3	2.8%	11	3,568.5	816.8	22.9%	17	4,385.3	0.0	0.0%	1	
New Mexico	889.8	0.6%	37	746.2	143.6	19.2%	24	889.8	0.0	0.0%	1	
New York	9,879.5	6.2%	4	8,257.7	1,621.8	19.6%	23	9,879.5	0.0	0.0%	1	
North Carolina	5,019.2	3.2%	8	3,804.1	1,215.1	31.9%	11	5,019.2	0.0	0.0%	1	
North Dakota	442.8	0.3%	48	329.0	113.8	34.6%	9	462.1	-19.3	-4.2%	47	
Ohio	5,667.5	3.6%	7	5,076.9	590.6	11.6%	45	5,690.3	-22.8	-0.4%	40	
Oklahoma	1,779.7	1.1%	28	1,466.1	313.6	21.4%	18	1,779.7	0.0	0.0%	1	
Oregon	1,981.0	1.3%	26	1,582.3	398.7	25.2%	16	1,982.1	-1.1	-0.1%	38	
Pennsylvania	6,178.8	3.9%	5	5,373.7	805.1	15.0%	39	6,178.8	0.0	0.0%	1	
Rhode Island	510.7	0.3%	45	435.9	74.8	17.2%	30	510.7	0.0	0.0%	1	
South Carolina	2,382.4	1.5%	23	1,811.2	571.2	31.5%	12	2,382.4	0.0	0.0%	1	
South Dakota	467.6	0.3%	47	387.8	79.8	20.6%	20	467.6	0.0	0.0%	1	
Tennessee	3,330.4	2.1%	15	2,599.4	731.0	28.1%	14	3,337.5	-7.1	-0.2%	39	
Texas	14,180.9	9.0%	2	9,423.7	4,757.2	50.5%	4	14,180.9	0.0	0.0%	1	
Utah	1,760.6	1.1%	29	1,076.0	684.6	63.6%	1	1,760.6	0.0	0.0%	1	
Vermont	314.8	0.2%	50	273.3	41.5	15.2%	38	317.2	-2.4	-0.8%	43	
Virginia	4,251.4	2.7%	12	3,530.6	720.8	20.4%	21	4,251.4	0.0	0.0%	1	
Washington	3,672.3	2.3%	14	2,719.2	953.1	35.1%	8	3,672.3	0.0	0.0%	1	
West Virginia	717.9	0.5%	40	657.9	60.0	9.1%	51	764.9	-47.0	-6.1%	51	
Wisconsin	3,041.6	1.9%	19	2,730.9	310.7	11.4%	46	3,041.6	0.0	0.0%	1	
Wyoming	293.5	0.2%	51	248.4	45.1	18.2%	27	307.6	-14.1	-4.6%	48	
<b>Totals</b>	<b>158,147.3</b>	<b>100.0%</b>										

Source: The Bureau of Labor Statistics at <http://www.bls.gov/sae/>. Data Compiled by CGFA.

The next table compares the June employment figures of each state with the June employment levels of last year, and of 5, 10, 15 and 20 years ago. As shown, throughout these years of comparison, Illinois is consistently in the lower half of improvement compared to other states.

For example, although Illinois' employment levels have improved 4.6% compared to twenty years ago, this rate of growth only ranks Illinois as 44<sup>th</sup> in the nation. Only seven states have lower rates of growth. The state with the greatest improvement over this time period is Utah growing 58.6%, followed by Texas (48.5%), Idaho (45.8%), Arizona (38.3%), and Nevada (37.5%). These numbers provide evidence of the migration of jobs to the western parts of the United States over the last two decades.

<b>Total Nonfarm Employment Year-Over-Year Change</b>												
<b>Year over Year Comparisons at End of Fiscal Year {June}</b>												
<b>(Employment Values in thousands)</b>												
	Current Value (June 2024)	Rank of Composition	Current Value vs. 1-Yr Ago	Rank of Change	Current Value vs. 5-yrs Ago	Rank of Change	Current Value vs. 10-yrs Ago	Rank of Change	Current Value vs. 15-Yrs Ago	Rank of Change	Current Value vs. 20-yrs Ago	Rank of Change
Alabama	2,211.8	24	2.2%	7	6.4%	14	13.9%	17	15.6%	23	14.9%	23
Alaska	337.1	49	2.2%	6	1.5%	35	-0.1%	48	-0.4%	50	5.7%	41
Arizona	3,258.2	17	1.9%	10	11.1%	5	26.9%	5	36.2%	6	38.3%	4
Arkansas	1,374.0	34	1.7%	14	7.5%	11	15.6%	15	18.0%	18	18.3%	19
California	18,054.3	1	1.2%	27	3.6%	26	16.1%	14	24.4%	13	21.8%	16
Colorado	2,989.2	21	1.4%	20	7.2%	12	21.5%	8	32.4%	7	35.8%	6
Connecticut	1,713.7	30	0.7%	41	1.1%	39	2.5%	44	4.5%	47	2.8%	48
Delaware	489.7	46	1.3%	23	5.0%	19	12.0%	19	16.2%	19	13.5%	27
Dist. of Col.	771.7	39	0.2%	47	-3.2%	51	3.0%	43	10.5%	34	14.1%	25
Florida	9,968.0	3	2.1%	9	11.4%	4	27.4%	4	39.4%	3	34.2%	7
Georgia	4,978.3	9	1.3%	26	7.5%	10	20.3%	11	27.7%	11	27.1%	13
Hawaii	636.8	43	0.4%	45	-3.0%	50	1.4%	46	7.2%	45	9.0%	36
Idaho	871.6	38	2.9%	5	14.8%	1	33.4%	1	41.1%	2	45.8%	3
<b>Illinois</b>	<b>6,143.6</b>	<b>6</b>	<b>0.2%</b>	<b>49</b>	<b>0.2%</b>	<b>46</b>	<b>4.5%</b>	<b>41</b>	<b>8.0%</b>	<b>43</b>	<b>4.6%</b>	<b>44</b>
Indiana	3,281.3	16	1.5%	18	3.9%	25	10.0%	25	18.3%	17	11.6%	31
Iowa	1,610.2	31	1.3%	22	1.5%	36	4.1%	42	7.8%	44	9.0%	35
Kansas	1,463.2	33	1.1%	32	2.8%	29	5.2%	40	8.3%	39	9.2%	34
Kentucky	2,045.0	25	1.3%	24	5.2%	18	10.2%	23	15.8%	22	13.7%	26
Louisiana	1,962.1	27	0.2%	48	-1.6%	49	-1.1%	49	3.4%	48	2.0%	49
Maine	657.0	42	1.0%	34	3.0%	28	8.4%	28	8.1%	42	5.1%	43
Maryland	2,763.0	22	0.3%	46	-0.7%	47	5.2%	39	8.2%	41	8.8%	37
Massachusetts	3,752.5	13	1.0%	35	0.9%	41	9.5%	26	15.9%	21	15.4%	22
Michigan	4,498.8	10	0.6%	43	1.3%	38	7.2%	32	15.9%	20	1.1%	50
Minnesota	3,010.9	20	0.6%	44	0.8%	42	6.9%	33	12.0%	29	10.5%	33
Mississippi	1,189.2	35	0.7%	42	2.6%	30	6.2%	36	8.3%	40	5.6%	42
Missouri	3,068.0	18	3.1%	2	5.4%	17	11.5%	20	13.0%	28	12.6%	28
Montana	535.9	44	3.0%	4	10.9%	6	18.2%	12	22.3%	14	27.4%	12
Nebraska	1,069.4	36	1.6%	15	4.3%	23	7.9%	30	11.7%	30	14.5%	24
Nevada	1,586.1	32	3.0%	3	11.8%	3	30.7%	3	38.2%	4	37.5%	5
New Hampshire	709.0	41	1.2%	29	3.6%	27	10.1%	24	11.7%	31	11.7%	30
New Jersey	4,385.3	11	1.3%	25	4.7%	20	10.8%	21	10.6%	33	8.0%	39
New Mexico	889.8	37	1.1%	31	4.2%	24	9.2%	27	9.6%	36	12.5%	29
New York	9,879.5	4	1.6%	16	0.8%	43	8.2%	29	15.0%	25	15.8%	21
North Carolina	5,019.2	8	1.4%	21	9.2%	8	21.1%	9	28.4%	9	30.7%	9
North Dakota	442.8	48	1.2%	30	0.3%	44	-4.2%	51	19.1%	16	29.8%	10
Ohio	5,667.5	7	0.7%	40	1.3%	37	6.1%	37	11.3%	32	3.9%	45
Oklahoma	1,779.7	28	1.4%	19	4.5%	22	7.6%	31	13.5%	26	19.9%	17
Oregon	1,981.0	26	-0.1%	50	1.5%	34	14.8%	16	22.0%	15	22.1%	15
Pennsylvania	6,178.8	5	1.5%	17	2.0%	31	6.7%	34	9.5%	38	8.5%	38
Rhode Island	510.7	45	1.0%	36	1.6%	33	5.9%	38	9.8%	35	3.2%	46
South Carolina	2,382.4	23	3.5%	1	8.7%	9	22.2%	7	30.5%	8	29.3%	11
South Dakota	467.6	47	1.2%	28	6.2%	15	10.5%	22	13.3%	27	18.7%	18
Tennessee	3,330.4	15	-0.2%	51	6.7%	13	17.9%	13	28.1%	10	22.9%	14
Texas	14,180.9	2	1.9%	11	10.7%	7	22.4%	6	36.8%	5	48.5%	2
Utah	1,760.6	29	2.1%	8	13.3%	2	32.9%	2	47.9%	1	58.6%	1
Vermont	314.8	50	1.1%	33	-0.8%	48	1.5%	45	5.9%	46	3.1%	47
Virginia	4,251.4	12	1.9%	12	4.7%	21	12.2%	18	15.3%	24	17.3%	20
Washington	3,672.3	14	1.7%	13	5.8%	16	20.5%	10	27.5%	12	32.8%	8
West Virginia	717.9	40	0.9%	37	0.2%	45	0.3%	47	-4.6%	51	-3.1%	51
Wisconsin	3,041.6	19	0.8%	39	1.7%	32	6.7%	35	9.6%	37	7.0%	40
Wyoming	293.5	51	0.9%	38	1.0%	40	-2.1%	50	-0.3%	49	10.5%	32
<b>National Totals</b>	<b>158,147.3</b>											

Source: The Bureau of Labor Statistics at <http://www.bls.gov/sae/>. Data Compiled by CGFA.

Even from a more recent time-frame perspective, Illinois has struggled to recover jobs in comparison to other states. As the previous table displays, compared to a year ago (June 2024 vs June 2023), Illinois' employment figures improved 0.2%. However, this rate of growth ranked Illinois 49<sup>th</sup> in the nation. Similar results are seen when comparing Illinois' numbers from five years ago (+0.2% growth, rank of 46<sup>th</sup>), ten years ago (+4.5% growth, rank of 41<sup>st</sup>), and fifteen years ago (+8% growth, rank of 43<sup>rd</sup>). The level of job growth, or lack thereof, over the past two decades is concerning, especially as compared to the rate of growth of other states throughout the country. The following tables attempt to answer the question of which types of jobs are experiencing the greatest falloff/slow-down in Illinois.

The Bureau of Labor Statistics categorizes their employment data into 11 sectors. The latest data (as shown in the table below) shows that the Trade, Transportation, and Utilities sector had the highest composition of jobs in Illinois at 20%. This was followed by the Education and Health Services sector (comprising 16.2%) and the Professional and Business Services sector (comprising 15.1%). The table below also shows that this breakout is similar to the U.S. composition, in that the Trade, Transportation, and Utilities sector has the highest composition (18.3%) followed by the Education and Health Services sector (comprising 16.6%), and then the Government sector (comprising 14.7%).

<b>Illinois Nonfarm Employment Sector Composition by Year</b>								
<b>(Comparing June Year-over-Year Data)</b>								
	1990	1995	2000	2005	2010	2015	2020	2024
<b>Mining and Logging</b>	0.3%	0.3%	0.2%	0.2%	0.2%	0.2%	0.1%	0.1%
<b>Construction</b>	4.4%	4.2%	4.7%	4.8%	3.7%	3.6%	3.7%	3.8%
<b>Manufacturing</b>	17.4%	16.0%	14.4%	11.7%	9.9%	9.8%	9.6%	9.4%
<b>Trade, Transportation, and Utilities</b>	21.5%	21.0%	20.4%	20.1%	19.9%	20.0%	19.8%	20.0%
<b>Information</b>	2.5%	2.5%	2.4%	2.0%	1.8%	1.7%	1.6%	1.4%
<b>Financial Activities</b>	7.1%	6.8%	6.7%	7.0%	6.6%	6.4%	6.6%	6.4%
<b>Professional and Business Services</b>	10.8%	11.9%	14.0%	14.0%	14.2%	15.5%	15.5%	15.1%
<b>Education and Health Services</b>	9.9%	10.9%	11.1%	12.5%	14.6%	15.1%	15.3%	16.2%
<b>Leisure and Hospitality</b>	7.7%	8.3%	8.3%	9.1%	9.5%	9.7%	10.2%	9.7%
<b>Other Services</b>	3.9%	4.0%	4.1%	4.4%	4.4%	4.2%	4.2%	4.2%
<b>Government</b>	14.4%	14.2%	13.8%	14.2%	15.1%	13.9%	13.5%	13.6%
<b>Total Nonfarm</b>	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

<b>U.S. Nonfarm Employment Sector Composition by Year</b>								
<b>(Comparing June Year-over-Year Data)</b>								
	1990	1995	2000	2005	2010	2015	2020	2024
<b>Mining and Logging</b>	0.7%	0.5%	0.5%	0.5%	0.5%	0.6%	0.5%	0.4%
<b>Construction</b>	5.0%	4.6%	5.3%	5.6%	4.2%	4.5%	4.9%	5.2%
<b>Manufacturing</b>	16.1%	14.7%	13.1%	10.6%	8.8%	8.7%	8.5%	8.2%
<b>Trade, Transportation, and Utilities</b>	20.5%	20.2%	19.7%	19.3%	18.8%	18.9%	18.5%	18.3%
<b>Information</b>	2.4%	2.4%	2.7%	2.3%	2.1%	1.9%	1.9%	1.9%
<b>Financial Activities</b>	6.0%	5.8%	5.9%	6.1%	5.9%	5.7%	5.8%	5.8%
<b>Professional and Business Services</b>	9.9%	10.9%	12.6%	12.7%	12.9%	13.9%	14.1%	14.5%
<b>Education and Health Services</b>	9.8%	11.2%	11.3%	13.0%	15.3%	15.5%	15.9%	16.6%
<b>Leisure and Hospitality</b>	8.8%	9.3%	9.4%	9.9%	10.0%	10.7%	10.9%	10.7%
<b>Other Services</b>	3.9%	3.9%	3.9%	4.0%	4.1%	4.0%	3.9%	3.7%
<b>Government</b>	16.8%	16.5%	15.7%	16.1%	17.4%	15.5%	15.1%	14.7%
<b>Total Nonfarm</b>	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Source: The Bureau of Labor Statistics at <http://www.bls.gov/sae/>. Data Compiled by CGFA.

The previous table also shows how the composition of jobs has dramatically changed over the last twenty years. For example, in 1990, the Manufacturing sector made up 17.4% of Illinois jobs and was the second largest sector of jobs in the state. The latest data shows this composition percentage has dropped to 9.4% and is now the sixth largest employment sector. Although, it should be pointed out that this trend is also occurring nationally as the Manufacturing sector has fallen from 16.1% of the U.S. total in 1990 to its current level of 8.2%.

The Education and Health Services and Professional and Business Services sectors, on the other hand, have gained the most jobs over the last two decades as their composition in Illinois has risen from 9.9% and 10.8% of the total in 1990, to their current levels of 16.2% and 15.1%, respectively. Again, a similar trend has occurred nationally as the Education and Health Services sector has increased from 9.8% of the nation's jobs to 16.6%, while the Professional and Business Services sector has increased from 9.9% to 14.5% of total employment in the U.S.

The table below looks at the Illinois data a little closer by displaying actual figures. Again, the largest sector of jobs in Illinois comes from the Trade, Transportation, and Utilities sector, employing over 1.2 million Illinois workers in June 2024. The next largest sector is the Education and Health Services sector (992,800 jobs), followed by the Professional and Business Services sector (927,400 jobs), the Government sector (836,700 jobs), Leisure and Hospitality (597,000), and the Manufacturing sector (579,100 jobs). The table displays these statistics by year over the past ten years and shows the annual change of these sectors during that same time period.

<b>Illinois Nonfarm Employment by Sector</b>										
<b>(Using data from the month of June, in thousands, seasonally adjusted)</b>										
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Mining and Logging	9.5	8.0	7.8	7.8	8.2	6.6	6.6	6.7	7.2	7.3
Construction	214.0	218.1	219.5	227.5	228.5	212.4	221.6	230.5	235.2	233.6
Manufacturing	584.1	575.4	577.5	587.8	587.1	548.1	551.8	568.4	577.3	579.1
Trade, Transp., and Util.	1,195.1	1,198.8	1,201.9	1,207.6	1,201.5	1,119.7	1,171.9	1,216.0	1,229.9	1,225.8
Information	101.9	97.9	99.1	95.1	95.6	87.0	89.9	97.5	94.4	88.9
Financial Activities	383.6	385.6	395.0	403.3	412.9	402.2	404.3	400.9	403.0	395.2
Prof. and Bus. Serv.	925.9	928.6	947.8	948.2	957.9	863.8	916.4	975.5	956.8	927.4
Ed. and Health Services	901.3	915.5	922.3	932.4	937.4	870.9	908.9	926.9	970.5	992.8
Leisure and Hospitality	579.0	595.3	612.3	619.8	624.6	368.5	502.1	565.0	594.8	597.0
Other Services	251.9	249.9	253.1	253.8	255.9	225.8	238.0	246.0	251.9	259.8
Government	829.5	825.6	824.9	821.4	823.9	740.1	768.4	789.7	813.1	836.7
<b>Total Nonfarm</b>	<b>5,975.8</b>	<b>5,998.7</b>	<b>6,061.2</b>	<b>6,104.7</b>	<b>6,133.5</b>	<b>5,445.1</b>	<b>5,779.9</b>	<b>6,023.1</b>	<b>6,134.1</b>	<b>6,143.6</b>
<b>Annual % Change</b>										
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Mining and Logging	-5.0%	-15.8%	-2.5%	0.0%	5.1%	-19.5%	0.0%	1.5%	7.5%	1.4%
Construction	6.3%	1.9%	0.6%	3.6%	0.4%	-7.0%	4.3%	4.0%	2.0%	-0.7%
Manufacturing	0.5%	-1.5%	0.4%	1.8%	-0.1%	-6.6%	0.7%	3.0%	1.6%	0.3%
Trade, Transp., and Util.	2.1%	0.3%	0.3%	0.5%	-0.5%	-6.8%	4.7%	3.8%	1.1%	-0.3%
Information	1.9%	-3.9%	1.2%	-4.0%	0.5%	-9.0%	3.3%	8.5%	-3.2%	-5.8%
Financial Activities	1.6%	0.5%	2.4%	2.1%	2.4%	-2.6%	0.5%	-0.8%	0.5%	-1.9%
Prof. and Bus. Serv.	1.1%	0.3%	2.1%	0.0%	1.0%	-9.8%	6.1%	6.4%	-1.9%	-3.1%
Ed. and Health Services	1.8%	1.6%	0.7%	1.1%	0.5%	-7.1%	4.4%	2.0%	4.7%	2.3%
Leisure and Hospitality	3.6%	2.8%	2.9%	1.2%	0.8%	-41.0%	36.3%	12.5%	5.3%	0.4%
Other Services	-0.5%	-0.8%	1.3%	0.3%	0.8%	-11.8%	5.4%	3.4%	2.4%	3.1%
Government	0.6%	-0.5%	-0.1%	-0.4%	0.3%	-10.2%	3.8%	2.8%	3.0%	2.9%
<b>Total Nonfarm</b>	<b>1.7%</b>	<b>0.4%</b>	<b>1.0%</b>	<b>0.7%</b>	<b>0.5%</b>	<b>-11.2%</b>	<b>6.1%</b>	<b>4.2%</b>	<b>1.8%</b>	<b>0.2%</b>

Source: The Bureau of Labor Statistics at <http://www.bls.gov/sae/>. Data Compiled by CGFA.

Over the past year (June 2024 vs June 2023), total employment grew 0.2% in Illinois. In terms of annual percentage growth, the largest increases came from the Other Services sector (+3.1%) and the Government sector (+2.9%). Five sectors had lower employment levels than a year ago: Information (-5.8%); Professional and Business Services (-3.1%); Financial Activities (-1.9%); Construction (-0.7%); and Trade, Transportation, and Utilities (-0.3%). These rates of annual change can be seen in the below table.

The table also identifies how these job sectors have changed over various time frames. For example, over the last ten years, eight of the eleven job sectors in Illinois have seen employment levels grow with the largest increases being Construction (+16%); Education and Health Services (+12.1%); and Leisure and Hospitality (6.9%). The largest falloff during this time frame, in terms of percentage change, came from the Mining sector (-27%), followed by the Information sector (-11.1%).

The question, then, is whether Illinois' changes in job composition are "normal" in today's employment environment or is Illinois perhaps falling behind other states in employment activity? The rankings shown below provide some insight into this question. Along with the percentage changes of the different sectors is Illinois' ranking for each of these rates of change, as it compares to other states. The answer to whether Illinois' job trends are "normal" is tricky as it depends on which sector of employment is being discussed and over what time frame.

<b>Illinois Employment by Subsector Year-Over-Year Change</b> (Comparisons are by June 2024 vs June of Past Years) (Employment Values in thousands)									
	Current Value (June 2024)	Current Value vs. 1-Yr Ago	Ranking of Change	Current Value vs. 2-Years Ago	Ranking of Change	Current Value vs. 3-Years Ago	Ranking of Change	Current Value vs. 4-Years Ago	Ranking of Change
Mining and Logging	7.3	1.4%	17	9.0%	12	10.6%	17	10.6%	17
Construction	233.6	-0.7%	40	1.3%	39	5.4%	39	10.0%	39
Manufacturing	579.1	0.3%	23	1.9%	22	4.9%	27	5.7%	37
Trade, Transp., and Util.	1,225.8	-0.3%	32	0.8%	36	4.6%	24	9.5%	30
Information	88.9	-5.8%	41	-8.8%	43	-1.1%	33	2.2%	37
Financial Activities	395.2	-1.9%	44	-1.4%	41	-2.3%	46	-1.7%	47
Prof. and Bus. Serv.	927.4	-3.1%	49	-4.9%	50	1.2%	50	7.4%	49
Ed. and Health Services	992.8	2.3%	43	7.1%	35	9.2%	32	14.0%	30
Leisure and Hospitality	597.0	0.4%	39	5.7%	30	18.9%	18	62.0%	12
Other Services	259.8	3.1%	12	5.6%	23	9.2%	26	15.1%	34
Government	836.7	2.9%	14	6.0%	14	8.9%	7	13.1%	7
<b>Totals</b>	<b>6,143.6</b>	<b>0.2%</b>	<b>49</b>	<b>2.4%</b>	<b>43</b>	<b>2.8%</b>	<b>42</b>	<b>4.5%</b>	<b>41</b>
	Current Value (June 2024)	Current Value vs. 5-Yrs Ago	Ranking of Change	Current Value vs. 10-Yrs Ago	Ranking of Change	Current Value vs. 15-Yrs Ago	Ranking of Change	Current Value vs. 20-Yrs Ago	Ranking of Change
Mining and Logging	7.3	-11.0%	34	-27.0%	32	-24.7%	38	-24.7%	37
Construction	233.6	2.2%	39	16.0%	36	2.6%	44	-17.7%	48
Manufacturing	579.1	-1.4%	31	-0.3%	42	1.3%	34	-17.7%	35
Trade, Transp., and Util.	1,225.8	2.0%	35	4.7%	32	7.4%	33	3.5%	32
Information	88.9	-7.0%	32	-11.1%	31	-16.7%	29	-27.0%	29
Financial Activities	395.2	-4.3%	45	4.7%	34	3.2%	36	-3.6%	40
Prof. and Bus. Serv.	927.4	-3.2%	50	1.3%	46	18.6%	43	15.5%	46
Ed. and Health Services	992.8	5.9%	34	12.1%	40	22.4%	37	36.9%	37
Leisure and Hospitality	597.0	-4.4%	45	6.9%	38	10.3%	35	12.9%	34
Other Services	259.8	1.5%	26	2.6%	36	-1.1%	43	-1.6%	40
Government	836.7	1.6%	28	1.5%	34	-1.9%	38	-0.5%	39
<b>Totals</b>	<b>6,143.6</b>	<b>0.2%</b>	<b>46</b>	<b>4.5%</b>	<b>41</b>	<b>8.0%</b>	<b>43</b>	<b>4.6%</b>	<b>44</b>

Source: The Bureau of Labor Statistics at <http://www.bls.gov/sae/>. Data Compiled by CGFA.

For example, over the past year, Mining jobs have increased 1.4% in Illinois. This ranks Illinois as having the 17<sup>th</sup> highest growth rate for this sector over this time period. However, over the last ten years, Mining jobs have fallen 27%, ranking Illinois 32<sup>nd</sup> and have fallen 24.7% over the last fifteen years, ranking Illinois 38<sup>th</sup>.

As mentioned previously, manufacturing jobs throughout the country have been on a downward trend, as this sector's composition of total jobs has slowly eroded. Over the past twenty years, manufacturing jobs in Illinois have declined 17.7%, which ranks Illinois 35<sup>th</sup> in the nation for this rate of change for this time period. With that being said, there has been a slight recent uptick in manufacturing jobs over the past several years. In the past four years, employment in manufacturing in Illinois is up 5.7%. This growth is, of course, welcomed in Illinois as manufacturing jobs are typically high paying jobs. This rate of growth, however, only places Illinois as 37<sup>th</sup> in the nation during this time period for this sector of jobs as the vast majority of states have seen a larger rate of growth in manufacturing jobs than Illinois.

For Illinois' highest employing sector, the Trade, Transportation, and Utilities sector, Illinois' rate of change has consistently been in the lower half of states in the rankings of job change. Illinois slightly declined (-0.3%) in this sector over the last year, which ranked them as having the 32<sup>nd</sup> best rate of change for this time period. Compared to five years ago, Illinois' growth of 2% ranks the State 35<sup>th</sup>. Illinois ranked 32<sup>nd</sup> for this job sector compared to ten years ago, 33<sup>rd</sup> compared to 15 years ago, and 32<sup>nd</sup> compared to 20 years ago.

Numerous other comparisons could be made by looking at the previous table. Unfortunately, from an Illinois employment perspective, Illinois ranks in the lower half of job growth for most of the job sectors, especially when comparing employment levels from a decade or more ago.

## COMMISSION OVERVIEW

The Commission on Government Forecasting & Accountability is a bipartisan legislative support service agency responsible for advising the Illinois General Assembly on economic and fiscal policy issues and for providing objective policy research for legislators and legislative staff. The Commission's board is comprised of twelve legislators—split evenly between the House and Senate and between Democrats and Republicans.

The Commission has three internal units—Revenue, Pensions, and Research, each of which has a staff of analysts who analyze policy proposals, legislation, state revenues & expenditures, and benefit programs, and who provide research services to members and staff of the General Assembly. The Commission's staff fulfills the statutory obligations set forth in the Commission on Government Forecasting and Accountability Act (25 ILCS 155/), the State Debt Impact Note Act (25 ILCS 65/), the Illinois Pension Code (40 ILCS 5/), the Pension Impact Note Act (25 ILCS 55/), the State Facilities Closure Act (30 ILCS 608/), the State Employees Group Insurance Act of 1971 (5 ILCS 375/), the Public Safety Employee Benefits Act (820 ILCS 320/), the Legislative Commission Reorganization Act of 1984 (25 ILCS 130/), and the Reports to the Commission on Government Forecasting and Accountability Act (25 ILCS 110/).

- The **Revenue Unit** issues an annual revenue estimate, reports monthly on the state's financial and economic condition, and prepares bill analyses and debt impact notes on proposed legislation having a financial impact on the State. The Unit publishes a number of statutorily mandated reports, as well as on-demand reports, including the *Monthly Briefing* newsletter and annually, the *Budget Summary*, *Capital Plan Analysis*, *Illinois Economic Forecast Report*, *Wagering in Illinois Update*, and *Liabilities of the State Employees' Group Insurance Program*, among others. The Unit's staff also fulfills the agency's obligations set forth in the State Facilities Closure Act.
- The **Pension Unit** prepares pension impact notes on proposed pension legislation and publishes several statutorily mandated reports including the *Financial Condition of the Illinois State Retirement Systems*, the *Financial Condition of Illinois Public Pension Systems* and the *Fiscal Analysis of the Downstate Police & Fire Pension Funds in Illinois*. The Unit's staff also fulfills the statutory responsibilities set forth in the Public Safety Employee Benefits Act.
- The **Research Unit** primarily performs research and provides information as may be requested by members of the General Assembly or legislative staffs. Additionally, the Unit maintains a research library and, per statute, collects information concerning state government and the general welfare of the state, examines the effects of constitutional provisions and previously enacted statutes, and considers public policy issues and questions of state-wide interest. Additionally, the Unit publishes a monthly Abstracts Report of annual reports or special studies from other state agencies, the *Illinois Tax Handbook for Legislators*, *Federal Funds to State Agencies*, *Preface to Lawmaking*, various reports detailing appointments to State Boards and Commissions, the *1970 Illinois Constitution Annotated for Legislators*, the *Roster of Illinois Legislators*, and numerous special topic publications.

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