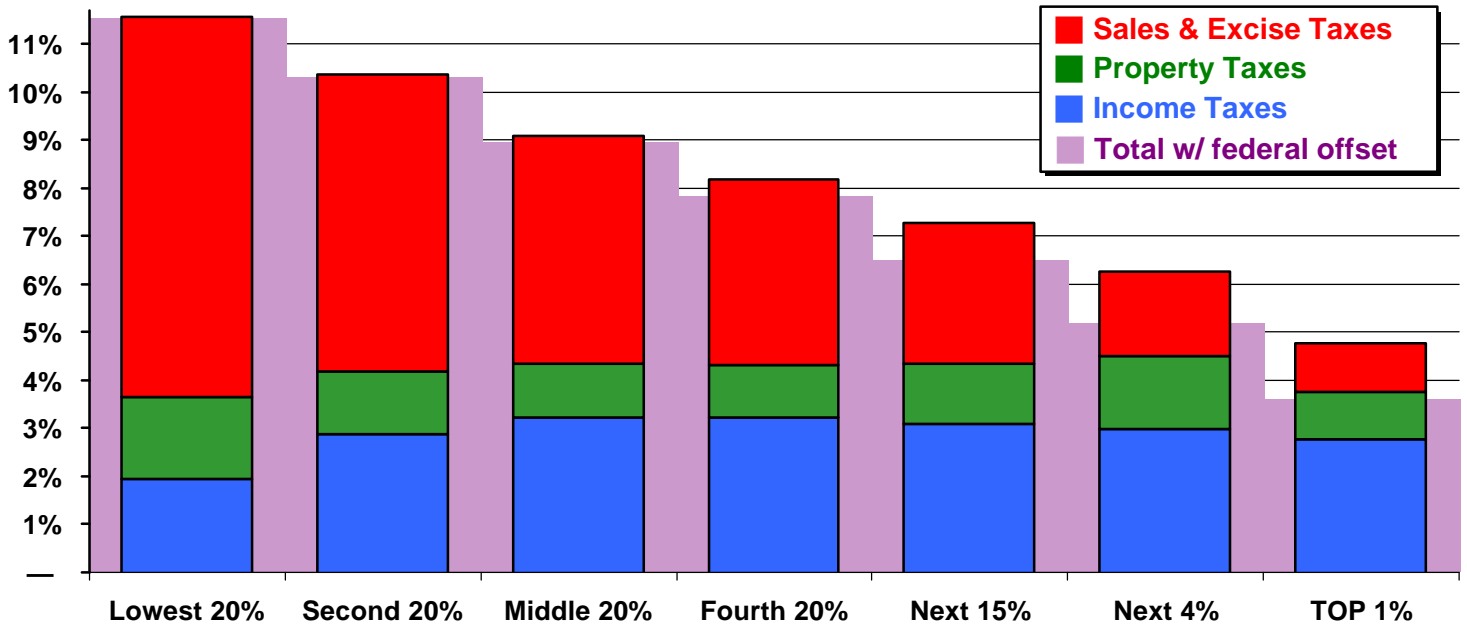


Alabama

State & Local Taxes in 1995

Shares of family income for non-elderly married couples



Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$20,000	\$20,000 – \$33,000	\$33,000 – \$47,000	\$47,000 – \$64,000	\$64,000 – \$104,000	\$104,000 – \$243,000	\$243,000 or more
Average Income in Group	\$12,200	\$26,500	\$40,100	\$54,800	\$79,000	\$140,000	\$580,000
Sales & Excise Taxes	7.9%	6.2%	4.8%	3.9%	2.9%	1.8%	1.0%
General Sales—Individuals	4.1%	3.3%	2.6%	2.1%	1.6%	1.0%	0.6%
Other Sales & Excise—Ind.	2.3%	1.7%	1.2%	1.0%	0.7%	0.4%	0.2%
Sales & Excise on Business	1.5%	1.2%	0.9%	0.7%	0.6%	0.3%	0.2%
Property Taxes	1.7%	1.3%	1.1%	1.1%	1.2%	1.5%	1.0%
Property Taxes on Families	1.6%	1.2%	1.1%	1.0%	1.2%	1.4%	0.7%
Other Property Taxes	0.1%	0.1%	0.0%	0.0%	0.1%	0.1%	0.3%
Income Taxes	1.9%	2.9%	3.2%	3.2%	3.1%	3.0%	2.8%
Personal Income Tax	1.8%	2.8%	3.2%	3.2%	3.0%	2.9%	2.5%
Corporate Income Tax	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%	0.3%
TOTAL TAXES	11.6%	10.4%	9.1%	8.2%	7.3%	6.3%	4.8%
Federal Deduction Offset	-0.0%	-0.1%	-0.1%	-0.3%	-0.8%	-1.1%	-1.2%
TOTAL AFTER OFFSET	11.5%	10.3%	9.0%	7.8%	6.5%	5.2%	3.6%