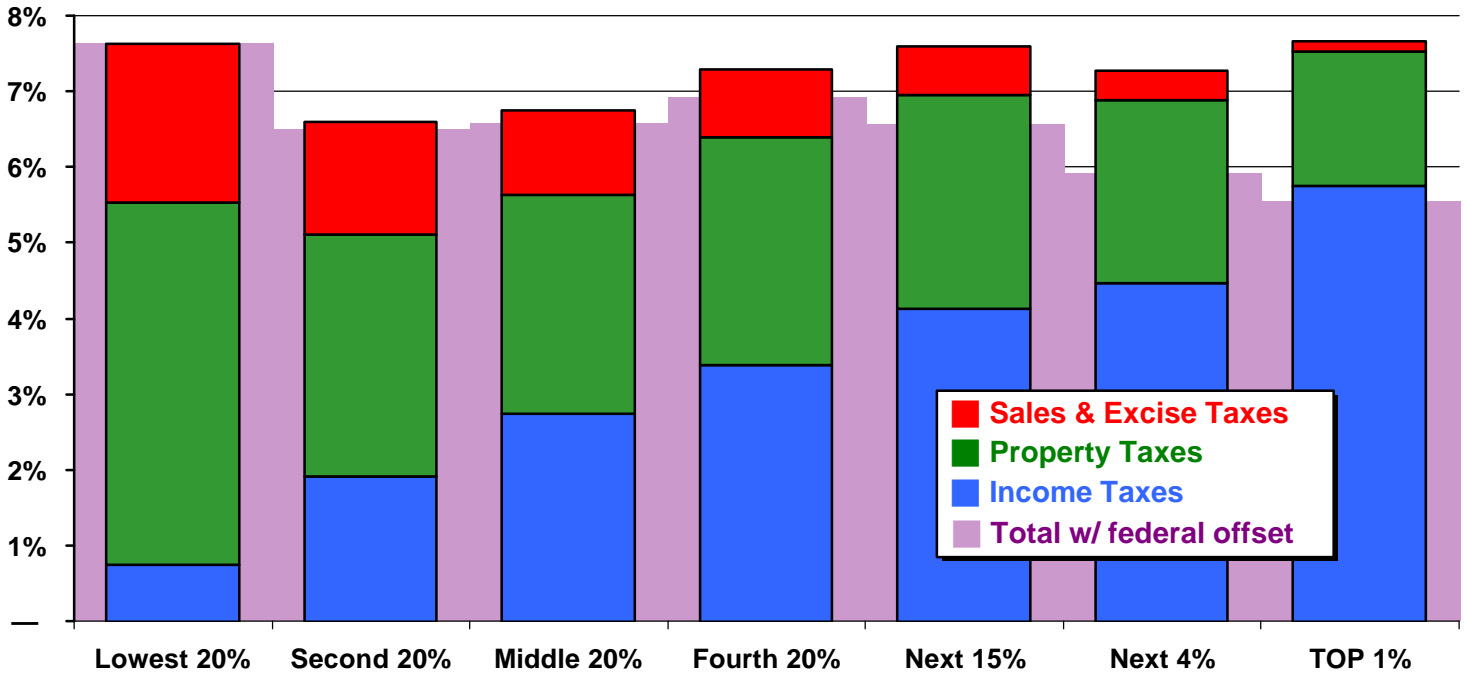


Montana

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 \$21,000	\$21,000 – \$32,000	\$32,000 – \$44,000	\$44,000 – \$59,000	\$59,000 – \$98,000	\$98,000 – \$207,000	\$207,000 or more
Average Income in Group	\$11,700	\$26,500	\$37,600	\$50,500	\$73,000	\$131,000	\$566,000
Sales & Excise Taxes	2.1%	1.5%	1.1%	0.9%	0.7%	0.4%	0.1%
General Sales—Individuals	—	—	—	—	—	—	—
Other Sales & Excise—Ind.	1.8%	1.3%	1.0%	0.8%	0.6%	0.3%	0.1%
Sales & Excise on Business	0.3%	0.2%	0.2%	0.1%	0.1%	0.1%	0.0%
Property Taxes	4.8%	3.2%	2.9%	3.0%	2.8%	2.4%	1.8%
Property Taxes on Families	3.9%	2.4%	2.3%	2.4%	2.2%	1.6%	0.7%
Other Property Taxes	0.9%	0.7%	0.6%	0.6%	0.6%	0.8%	1.0%
Income Taxes	0.7%	1.9%	2.7%	3.4%	4.1%	4.5%	5.8%
Personal Income Tax	0.7%	1.9%	2.7%	3.3%	4.1%	4.3%	5.6%
Corporate Income Tax	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%	0.2%
TOTAL TAXES	7.6%	6.6%	6.8%	7.3%	7.6%	7.3%	7.7%
Federal Deduction Offset	–0.0%	–0.1%	–0.2%	–0.4%	–1.0%	–1.4%	–2.1%
TOTAL AFTER OFFSET	7.6%	6.5%	6.6%	6.9%	6.6%	5.9%	5.5%