



Proponent, oral testimony before the  
**Senate Committee on Assessment and Taxation**  
on  
**SB 192 - Concerning income tax**

by

**Mark Tallman, Associate Executive Director for Advocacy**

**March 14, 2017**

Madam Chairman, Members of the Committee:

Thank you for the opportunity to appear today as a proponent of **SB 192** on behalf of the Kansas Association of School Boards. It has been exactly one month since we testified on a similar bill before this committee. We appreciate the efforts this committee and the Legislature have made to address the state's revenue situation. Because the Legislature has not been able to bridge the gap between revenue and what we believe are critical investments in education and other services, our position has not changed.

Although it does not appear to us this bill fully addresses the issue, it takes some important steps.

1. As we understand the fiscal note of this bill, it would provide a substantial increase in state general fund revenue next year to help manage through the current major budget shortfall, and provide on-going additional revenue to fund key states services such as education. That need has only grown since the recent Supreme Court ruling that Kansas school funding is not adequate.
2. It repeals the automatic future state income tax cuts that would limit the state's ability to improve education and other services for decades. We believe a failure to invest in educational attainment and workforce skills will be far more damaging than restoring a portion of the 2012 tax cuts.
3. Kansas is NOT a high tax state, ranking 23<sup>rd</sup> in the most recent Tax Foundation state-local tax burden report. State income is in line with the rank: Kansas ranked 23<sup>rd</sup> in per capita income and 28<sup>th</sup> in household income in recent reports. Kansas had the 19<sup>th</sup>-lowest poverty rate in 2014. (Table 1) Unfortunately, state incomes have been underperforming the rest of the nation in recent years.
4. Kansas ranks high nationally and regionally in educational attainment, which means we are well prepared to take advantage of emerging high skill/high wage jobs in the future – but only if we can sustain those high current levels. As we have seen, the highest achieving states in educational outcomes already spend more than Kansas, and lower achieving states spend less. (Tables 2 and 3)
5. This bill would help restore balance to the state tax system, both in terms of taxpayer fairness and across the three major revenue sources of income, sales and property. As we shared previously, the “no income tax” states all rely on other revenue sources to offset the lack of income tax.

Thank you for your consideration.

**Table 1: State income correlation with educational attainment, poverty and tax burden.**

	2014 Median Household Income		2015 Per Capital Income		2014 25-year-olds and older						2014 Income Below Poverty Level in the Past 12 Months		State-Local Tax Burden As Percent of State Income	
	Dollars	Rank	Dollars	Rank	Some College or Higher		Bachelors or higher		Graduate degree or higher		Percent	Rank	Percent	Rank
					Percent	Rank	Percent	Rank	Percent	Rank				
Alabama	\$ 42,278	48	\$38,030	47	53.3%	41	23.0	44	8.5	41	19.3	46	8.7	39
Alaska	\$ 67,629	5	\$56,147	5	64.3%	7	29.1	22	10.4	24	11.2	5	6.5	50
Arizona	\$ 49,254	37	\$39,156	42	61.7%	19	27.4	31	10.1	28	18.2	40	8.8	36
Arkansas	\$ 44,922	44	\$38,252	46	49.9%	47	21.4	48	7.3	48	18.9	44	10.1	17
California	\$ 60,487	14	\$53,741	10	61.0%	21	31.7	13	11.8	14	16.4	33	11	6
Colorado	\$ 60,940	11	\$50,899	13	68.9%	1	38.0	3	13.9	8	12.0	12	8.9	35
Connecticut	\$ 70,161	4	\$68,704	1	62.5%	16	37.9	4	16.7	3	10.8	3	12.6	2
Delaware	\$ 57,522	20	\$47,633	22	57.2%	33	30.3	18	12.4	11	12.5	16	10.2	16
Florida	\$ 46,140	42	\$44,429	28	57.4%	32	27.4	33	9.9	30	16.5	34	8.9	34
Georgia	\$ 49,555	36	\$40,306	40	57.0%	35	29.0	23	10.9	21	18.3	41	9.1	32
Hawaii	\$ 71,223	3	\$48,288	20	63.2%	12	31.6	14	10.7	22	11.4	6	10.2	14
Idaho	\$ 53,438	29	\$38,392	44	62.0%	17	25.2	41	8.2	43	14.8	25	9.3	26
Illinois	\$ 54,916	25	\$50,295	15	61.1%	20	33.0	12	12.8	10	14.4	24	11	5
Indiana	\$ 48,060	38	\$41,940	36	53.2%	42	24.8	42	9.0	39	15.2	26	9.5	22
Iowa	\$ 57,810	19	\$45,902	26	59.3%	25	27.9	29	9.4	37	12.2	13	9.2	31
<b>Kansas</b>	<b>\$ 53,444</b>	<b>28</b>	<b>\$47,161</b>	<b>23</b>	<b>63.2%</b>	<b>12</b>	<b>31.5</b>	<b>15</b>	<b>11.5</b>	<b>17</b>	<b>13.6</b>	<b>19</b>	<b>9.5</b>	<b>23</b>
Kentucky	\$ 42,786	46	\$38,588	43	50.6%	46	22.7	47	9.4	36	19.1	45	9.5	24
Louisiana	\$ 42,406	47	\$42,947	31	49.4%	48	22.9	46	7.8	45	19.8	47	7.6	45
Maine	\$ 51,710	32	\$42,799	33	58.4%	30	29.7	21	10.2	26	14.1	21	10.2	13
Maryland	\$ 76,165	1	\$55,972	7	63.8%	9	38.2	2	17.3	2	10.1	2	10.9	7
Massachusetts	\$ 63,151	10	\$62,603	2	64.4%	6	41.4	1	18.0	1	11.6	9	10.3	12
Michigan	\$ 52,005	31	\$42,812	32	59.7%	23	27.4	32	11.0	20	16.2	32	9.4	25
Minnesota	\$ 67,244	6	\$50,871	14	66.3%	4	34.0	10	11.6	15	11.5	7	10.8	8
Mississippi	\$ 35,521	50	\$34,771	50	52.0%	45	20.9	49	8.0	44	21.5	49	8.6	41
Missouri	\$ 56,630	22	\$42,300	34	57.1%	34	27.5	30	10.5	23	15.5	29	9.3	29
Montana	\$ 51,102	33	\$41,809	38	62.7%	15	28.1	27	9.6	34	15.4	28	8.7	38
Nebraska	\$ 56,870	21	\$48,544	19	63.1%	14	30.2	19	9.5	35	12.4	15	9.2	30
Nevada	\$ 49,875	34	\$41,889	37	56.9%	36	22.9	45	7.8	46	15.2	26	8.1	43
New Hampshire	\$ 73,397	2	\$55,905	9	63.4%	11	35.3	8	13.2	9	9.2	1	7.9	44
New Jersey	\$ 65,243	8	\$59,949	3	60.0%	22	37.2	5	14.2	7	11.1	4	12.2	3
New Mexico	\$ 46,686	41	\$37,938	48	57.7%	31	26.6	34	11.2	19	21.3	48	8.7	37
New York	\$ 54,310	26	\$58,670	4	58.9%	28	34.7	9	15.0	5	15.9	31	12.4	1
North Carolina	\$ 46,784	40	\$40,759	39	59.1%	26	28.7	25	10.1	27	17.2	37	9.8	20
North Dakota	\$ 60,730	12	\$55,950	8	64.3%	8	25.7	39	6.7	50	11.5	7	9	33
Ohio	\$ 49,644	35	\$43,566	30	55.0%	40	26.5	35	9.9	29	15.8	30	9.8	19
Oklahoma	\$ 47,199	39	\$45,573	27	55.2%	39	24.1	43	8.5	42	16.6	35	8.6	40
Oregon	\$ 58,875	16	\$43,783	29	65.5%	5	30.6	17	11.5	16	16.6	35	1.3	10
Pennsylvania	\$ 55,173	24	\$49,745	17	52.8%	43	28.8	24	11.3	18	13.6	19	10.2	15
Rhode Island	\$ 58,633	17	\$50,018	16	58.9%	28	30.2	20	12.2	12	14.3	23	10.8	9
South Carolina	\$ 44,929	43	\$38,302	45	55.7%	38	26.2	37	9.7	32	18.0	39	8.4	42
South Dakota	\$ 53,053	30	\$47,881	21	59.6%	24	26.5	36	6.7	49	14.2	22	7.1	49
Tennessee	\$ 43,716	45	\$42,094	35	52.5%	44	25.4	40	9.1	38	18.3	41	7.3	47
Texas	\$ 53,875	27	\$46,947	24	56.8%	37	27.9	28	9.7	33	17.2	37	7.6	46
Utah	\$ 63,383	9	\$39,308	41	68.2%	2	31.2	16	10.4	25	11.7	10	9.6	21
Vermont	\$ 60,708	13	\$48,587	18	61.8%	18	36.2	7	14.2	6	12.2	13	10.3	11
Virginia	\$ 66,155	7	\$52,052	11	63.6%	10	36.6	6	16.1	4	11.8	11	9.3	27
Washington	\$ 59,068	15	\$51,898	12	67.3%	3	33.2	11	12.0	13	13.2	17	9.3	28
West Virginia	\$ 39,552	49	\$36,758	49	44.2%	49	19.3	50	7.6	47	18.3	41	9.8	18
Wisconsin	\$ 58,080	18	\$45,914	25	59.0%	27	28.5	26	9.7	31	13.2	17	11	4
Wyoming	\$ 55,690	23	\$56,081	6	62.9%	15	25.9	38	9.0	40	11.2	5	7.1	48
Correlation with Household Income					0.75913		0.806		0.657		-0.89		0.2074	
Correlation with Per Capita Income					0.53036		0.755		0.676		-0.74		0.3175	

**Table 2: State Funding of K-12 Education**

	Actual Dollars				State Cost of Living Adjusted (RPP)				Funding 2008-14							
	Total Revenue Per Pupil	Total Revenue per Pupil Rank	Current Spending Per Pupil	Spending on Instruction	Total Revenue Per Pupil	Total Revenue per Pupil Rank	Current Spending Per Pupil	Spending on Instruction	Spending on Instruction Rank	Average Funding Per Pupil	Rank of Average Funding	Percent Change in Funding	Rank in Funding Change			
<b>Kansas</b>	<b>\$11,702</b>	<b>29</b>	<b>\$9,972</b>	<b>28</b>	<b>\$6,112</b>	<b>26</b>	<b>\$12,901</b>	<b>25</b>	<b>\$10,995</b>	<b>26</b>	<b>\$6,739</b>	<b>24</b>	<b>\$11,619</b>	<b>27</b>	<b>1.7</b>	<b>38</b>
United States	\$12,774		\$11,009		\$6,654								\$12,353		6.2	
Aspiration	\$16,514	11.1	\$14,432	11.1	\$8,803	10.1	\$16,232	10.9	\$14,189	10.6	\$8,663	9.9	\$15,215	12.3	18.9	8.4
Adjacent	\$10,924	34.0	\$9,604	33.3	\$5,743	33.3	\$11,788	32.3	\$10,372	32.3	\$6,208	32.3	\$10,596	34.8	6.9	28.0
Overall Peers	\$12,848	24.2	\$11,205	24.0	\$6,668	24.6	\$13,374	24.3	\$11,661	24.2	\$6,947	24.6	\$12,235	24.8	10.3	20.9
Student Peers	\$13,650	21.0	\$12,022	20.6	\$6,972	21.7	\$14,020	21.7	\$12,340	21.0	\$7,160	22.3	\$12,877	22.0	12.8	16.9
Adult Peers	\$12,698	25.2	\$10,998	24.9	\$6,593	25.0	\$13,013	25.7	\$11,277	25.9	\$6,763	25.7	\$12,147	25.3	8.4	23.9
Distribution Peers	\$12,588	26.9	\$10,987	26.3	\$6,489	26.8	\$13,393	25.1	\$11,681	25.0	\$6,904	25.4	\$12,090	27.3	8.4	25.6
Bottom Ten Achieve.	\$11,465	33.7	\$10,197	32.9	\$5,823	34.0	\$11,882	34.3	\$10,557	33.4	\$6,030	34.1	\$11,222	33.4	-0.3	37.4
No Income Tax	\$13,012	27.9	\$11,294	29.1	\$6,593	29.0	\$13,204	29.3	\$11,444	30.0	\$6,686	30.3	\$12,642	28.0	3.4	30.4
Alabama	\$9,939	41	\$9,028	38	\$5,164	42	\$11,320	38	\$10,282	33	\$5,882	36	\$9,822	43	-4.4	45
Alaska	\$19,571	4	\$18,416	2	\$10,315	4	\$18,516	5	\$17,423	2	\$9,758	4	\$17,919	5	16.8	9
Arizona	\$8,786	48	\$7,528	48	\$4,091	49	\$9,114	48	\$7,809	48	\$4,244	48	\$8,826	47	-5.6	47
Arkansas	\$10,785	35	\$9,616	33	\$5,430	34	\$12,326	30	\$10,989	27	\$6,206	29	\$10,649	36	11.9	18
California	\$11,223	33	\$9,595	34	\$5,709	31	\$9,985	45	\$8,536	47	\$5,079	44	\$11,076	30	-3.7	44
Colorado	\$10,538	37	\$8,985	39	\$5,159	43	\$10,331	41	\$8,809	44	\$5,057	45	\$10,322	38	4.8	33
Connecticut	\$20,577	2	\$17,745	4	\$11,031	2	\$18,912	3	\$16,309	5	\$10,139	2	\$18,374	4	24.0	3
Delaware	\$15,775	12	\$13,938	12	\$8,633	10	\$15,480	12	\$13,678	10	\$8,472	12	\$14,913	11	9.2	25
Florida	\$9,628	43	\$8,755	41	\$5,370	36	\$9,715	47	\$8,835	43	\$5,419	41	\$9,909	41	-15.1	50
Georgia	\$10,486	39	\$9,202	37	\$5,590	32	\$11,398	37	\$10,002	37	\$6,076	30	\$10,740	35	-7.6	48
Hawaii	\$14,434	16	\$12,458	15	\$7,464	15	\$12,358	29	\$10,666	30	\$6,390	28	\$14,029	13	2.2	37
Idaho	\$7,406	50	\$6,621	49	\$3,939	50	\$7,929	50	\$7,089	49	\$4,218	50	\$7,782	49	-8.5	49
Illinois	\$14,756	14	\$13,077	13	\$7,822	13	\$14,654	15	\$12,986	14	\$7,768	15	\$13,459	15	25.5	2
Indiana	\$12,064	26	\$9,548	35	\$5,471	33	\$13,199	24	\$10,446	32	\$5,985	33	\$12,016	24	12.7	15
Iowa	\$12,346	24	\$10,668	26	\$6,510	22	\$13,673	21	\$11,814	20	\$7,210	20	\$11,716	26	13.0	12
<b>Kansas</b>	<b>\$11,702</b>	<b>29</b>	<b>\$9,972</b>	<b>28</b>	<b>\$6,112</b>	<b>26</b>	<b>\$12,901</b>	<b>25</b>	<b>\$10,995</b>	<b>26</b>	<b>\$6,739</b>	<b>24</b>	<b>\$11,619</b>	<b>27</b>	<b>1.7</b>	<b>38</b>
Kentucky	\$10,523	38	\$9,312	36	\$5,328	38	\$11,864	31	\$10,498	31	\$6,007	31	\$10,322	39	5.6	31
Louisiana	\$12,508	22	\$10,749	25	\$6,050	27	\$13,684	20	\$11,760	22	\$6,619	25	\$12,134	23	7.8	27
Maine	\$14,604	15	\$12,707	14	\$7,284	18	\$15,041	14	\$13,086	13	\$7,502	17	\$13,844	14	12.9	13
Maryland	\$16,146	10	\$14,003	10	\$8,635	9	\$14,638	16	\$12,695	17	\$7,829	14	\$15,836	10	4.3	34
Massachusetts	\$17,896	7	\$15,087	7	\$9,225	7	\$16,710	9	\$14,087	9	\$8,614	9	\$16,618	7	15.6	10
Michigan	\$12,856	19	\$11,110	22	\$6,497	25	\$13,662	22	\$11,807	21	\$6,904	23	\$12,314	20	10.5	22
Minnesota	\$13,693	18	\$11,464	18	\$7,441	16	\$14,030	19	\$11,746	23	\$7,624	16	\$13,044	17	12.0	17
Mississippi	\$9,072	46	\$8,263	46	\$4,628	46	\$10,464	40	\$9,531	40	\$5,338	42	\$9,048	45	0.8	40
Missouri	\$11,382	32	\$9,875	30	\$5,871	29	\$12,731	27	\$11,046	25	\$6,568	26	\$10,860	34	10.6	21
Montana	\$11,890	27	\$11,017	23	\$6,590	20	\$12,622	28	\$11,695	24	\$6,995	22	\$11,390	29	9.3	24
Nebraska	\$12,773	20	\$11,726	17	\$7,714	14	\$14,099	17	\$12,942	15	\$8,514	11	\$12,263	21	12.4	16
Nevada	\$9,642	42	\$8,414	45	\$4,829	45	\$9,869	46	\$8,612	46	\$4,943	46	\$9,827	42	-4.7	46
New Hampshire	\$15,919	11	\$14,335	9	\$9,016	8	\$15,132	13	\$13,627	11	\$8,570	10	\$14,654	12	19.2	5
New Jersey	\$20,531	3	\$17,907	3	\$10,395	3	\$17,931	6	\$15,639	6	\$9,079	6	\$19,287	2	11.2	19
New Mexico	\$11,026	34	\$9,734	31	\$5,234	41	\$11,606	35	\$10,247	34	\$5,509	40	\$10,899	33	1.7	39
New York	\$23,326	1	\$20,610	1	\$14,289	1	\$20,161	1	\$17,813	1	\$12,350	1	\$21,454	1	20.2	4
North Carolina	\$9,340	44	\$8,512	44	\$5,254	39	\$10,186	42	\$9,282	41	\$5,730	38	\$9,768	44	-2.2	43
North Dakota	\$14,817	13	\$12,358	16	\$7,346	17	\$16,193	10	\$13,505	12	\$8,029	13	\$12,986	18	32.4	1
Ohio	\$14,041	17	\$11,354	19	\$6,509	23	\$15,723	11	\$12,715	16	\$7,289	19	\$13,405	16	10.5	23
Oklahoma	\$9,003	47	\$7,829	47	\$4,228	47	\$9,992	44	\$8,689	45	\$4,693	47	\$8,940	46	0.0	42
Oregon	\$11,602	30	\$9,945	29	\$5,766	30	\$11,720	33	\$10,045	36	\$5,824	37	\$10,922	32	8.0	26
Pennsylvania	\$17,223	8	\$13,961	11	\$8,497	12	\$17,538	7	\$14,217	8	\$8,652	8	\$15,915	8	17.7	7
Rhode Island	\$16,948	9	\$14,767	8	\$8,550	11	\$17,171	8	\$14,962	7	\$8,663	7	\$15,885	9	12.7	14
South Carolina	\$11,524	31	\$9,732	32	\$5,425	35	\$12,734	26	\$10,754	28	\$5,994	32	\$11,033	31	6.0	28
South Dakota	\$10,278	40	\$8,881	40	\$5,247	40	\$11,680	34	\$10,092	35	\$5,962	34	\$10,135	40	5.2	32
Tennessee	\$9,046	45	\$8,630	42	\$5,336	37	\$10,029	43	\$9,568	39	\$5,916	35	\$8,766	48	11.0	20
Texas	\$10,629	36	\$8,593	43	\$5,125	44	\$11,003	39	\$8,895	42	\$5,305	43	\$10,380	37	5.6	30
Utah	\$7,714	49	\$6,500	50	\$4,096	48	\$7,953	49	\$6,701	50	\$4,223	49	\$7,683	50	2.3	36
Vermont	\$19,009	6	\$16,988	5	\$10,165	5	\$18,783	4	\$16,786	3	\$10,044	3	\$17,579	6	16.9	8
Virginia	\$11,847	28	\$10,973	24	\$6,645	19	\$11,546	36	\$10,695	29	\$6,477	27	\$11,818	25	0.3	41
Washington	\$12,237	25	\$10,202	27	\$5,925	28	\$11,789	32	\$9,828	38	\$5,709	39	\$11,459	28	13.5	11
West Virginia	\$12,497	23	\$11,260	20	\$6,507	24	\$14,058	18	\$12,666	18	\$7,319	18	\$12,219	22	18.7	6
Wisconsin	\$12,716	21	\$11,186	21	\$6,572	21	\$13,615	23	\$11,977	19	\$7,037	21	\$12,604	19	5.8	29
Wyoming	\$19,098	5	\$15,797	6	\$9,338	6	\$19,853	2	\$16,421	4	\$9,707	5	\$18,869	3	2.6	35
B10, w/out Alaska	\$10,299	38.3	\$9,069	37.8	\$5,191	38.7	\$10,988	38.2	\$9,680	37.7	\$5,539	38.3	\$10,236	37.9	-2.1	40.9
No Inc., No AK, WY	\$10,483	37.2	\$8,969	39.2	\$5,299	38.6	\$10,811	39.6	\$9,253	40.8	\$5,468	40.6	\$10,342	37.6	0.9	33.8

**Table 3: State Educational Outcomes Rankings**

	Overall Outcome Ranks and Aspiration States																										
	18-24-Year-Olds Education Attainment, 2014			Adjusted Cohort Graduation Rate, 2014				National Assessment of Education Progress, % at Benchmarks, 2015				ACT and SAT Adjusted Ranks				Unweighted Ranking and Aspiration States			Weighted Ranking and Aspiration States								
																									% at Basic		% at Proficient
	High school graduate and higher	Some college or higher	Bachelor's degree or higher	All Students	Economically Disadvantaged Students	Limited English Proficiency Students	Students with Disabilities	All Students	NSIP Ineligible (Not Low Income)	NSIP Eligible (Low Income)	All Students	NSIP Ineligible (Not Low Income)	NSIP Eligible (Low Income)	All Students	ACT Pct Meeting All 4 Benchmarks	SAT Mean Score - Combined	Average of Assessment Ranks (Unweighted)	Rank of Average Ranks (Unweighted)	Average of Individual Ranks	Aspiration States (Unweighted)	Rank of Average Ranks (Unweighted)	Average of 18-24 Attainment Ranks	Average of Graduation Ranks	Average of NAEP Ranks	Average of Assessment Ranks (Weighted)	Average of Individual Ranks (Weighted)	Rank of Average Ranks (Weighted)
Alabama	46	36	40	18	8	18	26	46	48	44	48	50	50	37	48	42.5	37.5	45	40.7	17.5	47.7	44.2	34.1	41			
Alaska	35	49	40	48	50	48	47	41	48	40	37	41	37	47	43	45.0	43.4	47	41.3	48.3	40.7	43.6	44.4	49			
Arizona	44	42	42	44	35	50	29	36	31	26	32	18	20	49	44	46.5	36.1	44	42.7	39.5	27.2	40.1	40.7	46			
Arkansas	34	33	36	15	5	2	1	41	31	40	43	33	41	29	39	34.0	28.2	34	34.3	5	38.2	35.4	25.2	26			
California	22	17	22	33	24	22	30	47	48	42	44	47	36	33	38	35.5	33.7	40	20.3	27.3	44.0	38.3	28.6	33			
Colorado	18	10	14	41	45	36	41	20	31	10	15	30	8	8	11	9.5	22.5	22	14.0	40.8	19.0	12.7	22.5	20			
Connecticut	11	16	4	13	26	31	25	16	40	10	7	41	8	2	2	2.0	16.8	14	10.3	23.8	20.3	8.1	14.1	9	X		
Delaware	38	28	28	13	9	5	24	29	31	46	32	33	43	26	29	27.5	27.6	32	31.3	12.8	35.7	30.2	24.8	25			
Florida	41	31	31	43	39	38	39	25	6	26	32	10	20	39	42	40.5	30.8	37	34.3	39.8	19.8	33.6	35.9	43			
Georgia	43	43	31	46	48	46	48	36	28	10	37	33	15	40	30	35.0	35.6	43	39.0	47.0	26.5	32.2	39.4	45			
Hawaii	1	37	35	30	20	41	33	41	40	44	41	33	43	42	40	41.0	34.7	42	24.3	31.0	40.3	40.8	32.0	38			
Idaho	32	45	48	41	32	6	33	20	11	26	22	10	31	24	26	25.0	27.1	31	41.7	28.0	20.0	23.3	31.0	36			
Illinois	20	12	5	20	13	13	12	29	31	10	28	33	15	8	3	5.5	16.8	14	12.3	14.5	24.3	11.8	12.9	7	X		
Indiana	45	41	26	7	1	4	9	4	1	5	6	2	7	34	27	30.5	14.6	8	X	37.3	5.3	4.2	21.7	21.4	19		
Iowa	5	4	20	1	3	3	6	12	17	21	15	15	27	14	17	15.5	12.0	6	X	9.7	3.3	17.8	16.3	9.7	4	X	
Kansas	18	7	19	21	22	6	4	20	17	10	22	18	20	12	16	14.0	15.5	10	14.7	13.3	17.8	15.3	14.4	10			
Kentucky	25	33	29	9	4	20	15	20	6	10	22	7	15	25	15	20.0	17.0	15	29.0	12.0	13.3	17.8	19.6	16			
Louisiana	50	48	37	45	37	44	46	47	43	46	47	45	47	37	41	39.0	44.0	48	45.0	43.0	45.8	41.3	43.1	47			
Maine	12	15	15	16	18	11	13	12	6	26	20	10	31	20	24	22.0	16.6	12	14.0	14.5	17.5	20.5	16.3	13			
Maryland	17	20	8	17	18	39	28	29	43	26	20	41	15	31	21	26.0	24.9	29	15.0	25.5	29.0	27.0	22.5	21			
Massachusetts	3	2	1	19	24	30	19	2	1	1	1	1	1	3	1	2.0	7.3	2	X	2.0	23.0	1.2	1.7	8.9	2	X	
Michigan	24	17	21	36	42	17	39	39	47	42	37	47	43	22	5	13.5	31.9	38	20.7	33.5	42.5	23.2	25.8	27			
Minnesota	16	6	7	32	41	29	36	4	17	2	3	5	3	1	7	4.0	13.9	7	X	9.7	34.5	5.7	4.6	16.2	12		
Mississippi	47	35	47	40	34	18	49	49	43	26	48	45	41	43	31	37.0	39.7	46	43.0	35.3	42.0	38.7	39.0	44			
Missouri	25	19	25	10	10	25	8	25	22	26	28	18	27	17	10	13.5	19.7	18	23.0	13.3	24.3	17.1	17.8	14			
Montana	27	40	44	22	27	34	7	10	6	10	18	7	27	15	33	24.0	21.8	20	37.0	22.5	13.0	20.3	26.6	29			
Nebraska	4	3	15	2	6	33	10	4	11	2	10	15	8	10	14	12.0	9.8	5	X	7.3	12.8	8.3	10.8	10.3	5	X	
Nevada	49	50	49	49	47	49	50	39	40	49	44	41	46	50	47	48.5	46.6	50	49.3	48.8	43.2	46.7	48.3	50			
New Hampshire	10	12	13	6	21	6	10	1	1	2	2	4	8	4	4	4.0	6.9	1	X	11.7	10.8	3.0	3.7	8.7	1	X	
New Jersey	15	8	3	3	12	15	5	4	22	5	4	18	3	19	6	12.5	9.5	4	X	8.7	8.8	9.3	11.4	9.6	3	X	
New Mexico	48	38	50	50	49	28	37	50	43	50	50	47	49	45	46	45.5	45.3	49	45.3	41.0	48.2	46.4	44.2	48			
New York	20	4	2	39	37	47	43	36	28	39	32	18	31	6	22	14.0	26.9	30	8.7	41.5	30.7	19.6	23.2	23			
North Carolina	29	25	22	26	15	42	26	25	17	5	22	15	5	35	37	36.0	23.1	23	25.3	27.3	14.8	28.9	27.2	31			
North Dakota	7	1	5	11	31	25	17	4	11	21	15	18	37	15	8	11.5	15.1	9	X	4.3	21.0	17.7	13.6	13.0	8	X	
Ohio	29	29	22	30	36	20	22	16	17	5	18	18	8	11	36	23.5	21.1	19	26.7	27.0	13.7	20.2	24.6	24			
Oklahoma	42	47	38	28	14	34	3	29	10	26	42	33	39	36	35	35.5	30.4	36	42.3	19.8	29.8	33.6	31.9	37			
Oregon	28	21	34	47	45	42	44	29	11	21	28	10	20	41	34	37.5	30.3	35	27.7	44.5	19.8	31.6	34.6	42			
Pennsylvania	14	24	10	23	23	24	14	16	31	10	10	18	5	30	23	26.5	18.3	16	16.0	21.0	15.0	22.7	19.9	17			
Rhode Island	9	9	10	34	33	11	32	25	31	21	22	33	25	27	25	26.0	23.1	24	9.3	27.5	26.2	26.1	21.0	18			
South Carolina	35	27	29	35	30	9	45	41	39	26	37	40	31	44	45	44.5	34.2	41	30.3	29.8	35.7	41.6	33.9	40			
South Dakota	39	30	38	28	43	37	33	16	22	26	22	18	39	7	18	12.5	27.7	33	35.7	35.3	23.8	16.3	29.1	34			
Tennessee	23	43	27	11	7	9	20	35	28	26	32	18	25	28	19	23.5	23.4	27	31.0	11.8	27.3	24.8	22.5	22			
Texas	40	38	33	5	2	14	2	29	11	26	28	18	20	48	49	48.5	24.2	27	37.0	5	22.0	39.7	27.5	32			
Utah	31	23	45	26	29	32	23	10	11	26	10	7	31	18	28	23.0	23.3	25	33.0	27.5	15.8	20.6	27.0	30			
Vermont	2	11	8	8	15	16	17	3	4	10	4	2	8	13	13	13.0	8.9	3	X	7.0	14.0	5.2	10.4	10.5	6	X	
Virginia	6	12	10	23	28	45	42	12	22	10	7	30	8	21	9	15.0	19.0	17	9.3	34.5	14.8	14.9	19.6	16			
Washington	37	32	17	38	40	40	38	20	22	5	7	10	2	31	32	31.5	24.7	28	28.7	39.0	11.0	24.7	30.8	35			
West Virginia	33	46	42	25	11	1	16	45	22	46	44	18	47	46	50	48.0	32.8	39	40.3	13.3	37.0	44.3	32.6	39			
Wisconsin	8	22	18	3	17	25	20	12	38	10	10	30	15	5	12	8.5	16.3	11	16.0	16.3	19.2	12.1	14.8	11			
Wyoming	13	26	45	36	43	22	30	4	4	21	10	5	27	22	20	21.0	21.9	21	28.0	32.8	11.8	17.9	26.2	28			