

# How Utah Compares

*A look at how Utah's tax and fee burden ranks against other states*

December 2025



**A report by the Utah Taxpayers Association**





# 2025 How Utah Compares

## Based on FY 2023 Federal Figures

### Purpose

Utah consistently ranks well in reports on economic outlook, business climate, and overall affordability. Yet when measured as a share of personal income, the state's combined tax and fee burden remains relatively high. This report examines tax and fee burdens nationwide and shows that Utah's leaders have further work to do in reducing the tax burden on Utahns.

### Methodology

Using fiscal year 2023 data, this report displays the burden of various taxes and fees as a percentage of personal income in each of the 50 states. A full comparison is found on the final page of the report. When interpreting the rankings, note that **a higher rank (lower number) indicates a higher tax burden**, meaning a higher percentage of personal income being paid toward a tax or fee.

### Sources

Personal Income: U.S. Bureau of Economic Analysis, Regional Economic Accounts, Quarterly Personal Income by State, Q3 2022 through Q2 2023

Government Revenue: U.S. Census Bureau, PUB Public Sector Annual Surveys and Census of Governments, State and Local Government Finances, FY 2023

*All calculations by the Utah Taxpayers Association*

# Utah Compared to the U.S.

Compared to the US average, Utahns pay a **larger portion** of their personal income towards all taxes except property taxes.

Utah's Truth in Taxation laws have kept property taxes lower than the US average.

Utah's three-legged stool, comprised of income tax, property tax and sales tax, allows for a broad base and relatively low rates. However relative to personal income, Utah's tax burden is higher than average.

<b>State and Local Tax Burden and Revenue as a Percent of Total Personal Income, FY23</b>				
	<b>U.S.</b>	<b>Utah</b>	<b>Utah Rank</b>	<b>Utah as % U.S.</b>
All state/local government revenue (incl. federal)	21.09%	<b>22.15%</b>	20	102.94%
State/local government revenue (excl. federal)	15.69%	<b>17.46%</b>	12	110.22%
Taxes and fees	13.31%	<b>14.66%</b>	13	109.90%
Taxes and fees (excl. higher education tuition)	12.73%	<b>13.37%</b>	17	105.27%
Taxes	10.31%	<b>9.94%</b>	25	94.97%
Individual income tax	2.25%	<b>3.03%</b>	12	166.10%
General sales tax	2.59%	<b>2.97%</b>	14	113.13%
Motor fuel tax	0.25%	<b>0.29%</b>	23	109.09%
Property tax	2.98%	<b>2.29%</b>	35	69.08%

# Utah Compared to Neighboring States

Utahns also pay a larger portion of their personal income in taxes and fees than residents of several neighboring states.

Overall tax burden is an important consideration for individuals and businesses looking to relocate. For example, Colorado's Taxpayer Bill of Rights and Arizona's revenue-triggered income tax cuts make these states competitors for investment and migration. In order to grow and compete, it is important for Utah to lower the burden placed on taxpayers.

<b>Utah and Neighboring States Tax Burden Comparison, FY23</b>									
<b>State</b>	<b>Taxes and Fees (excl. higher education tuition)</b>		<b>Individual Income Tax</b>		<b>General Sales Tax</b>		<b>Property Tax</b>		
	Burden	Rank	Burden	Rank	Burden	Rank	Burden	Rank	
Arizona	9.28%	48	1.05%	40	3.85%	7	2.01%	42	
Colorado	10.90%	43	1.46%	39	2.56%	24	2.83%	22	
Idaho	11.37%	40	1.88%	34	2.71%	20	1.96%	44	
Nevada	11.54%	36	--	--	4.45%	4	2.17%	39	
New Mexico	20.36%	1	2.29%	28	5.33%	2	2.26%	36	
<b>Utah</b>	<b>13.37%</b>	<b>17</b>	<b>3.03%</b>	<b>12</b>	<b>2.97%</b>	<b>14</b>	<b>2.29%</b>	<b>35</b>	
Wyoming	14.40%	8	--	--	2.92%	16	3.53%	10	

# 50-State Tax Burden and Revenue Comparison, Fiscal Year 2023

	Taxes and Fees (Excludes HigherEd Tuition)		Taxes and Fees (Includes HigherEd Tuition)		Taxes only (Excludes fees)		Individual Income Tax		General Sales Tax		Motor Fuel Tax		Property Tax		Total State/Local Revenue		Federal Revenue		Total Revenue Including Federal	
	Burden	Rank	Burden	Rank	Burden	Rank	Burden	Rank	Burden	Rank	Burden	Rank	Burden	Rank	Burden	Rank	Burden	Rank	Burden	Rank
<b>United States</b>	<b>12.73%</b>		<b>13.31%</b>		<b>10.31%</b>		<b>2.25%</b>		<b>2.59%</b>		<b>0.25%</b>		<b>2.98%</b>		<b>15.69%</b>		<b>5.39%</b>		<b>21.09%</b>	
New Mexico	20.36%	1	20.87%	1	16.39%	1	2.29%	28	5.33%	2	0.28%	25	2.26%	36	29.56%	1	12.03%	1	41.60%	1
New York	17.88%	2	18.17%	2	15.69%	2	4.78%	2	2.62%	22	0.08%	49	4.34%	4	20.70%	3	7.21%	11	27.92%	3
Hawaii	17.51%	3	17.91%	3	14.90%	3	3.28%	7	5.58%	1	0.18%	42	2.69%	25	20.77%	2	5.48%	27	26.25%	5
North Dakota	15.65%	4	16.52%	4	13.69%	4	0.88%	41	2.86%	17	0.33%	13	2.24%	37	18.49%	6	5.78%	24	24.27%	14
Oregon	15.33%	5	16.08%	5	11.61%	8	4.91%	1	0.48%	47	0.24%	36	3.05%	17	19.16%	5	6.94%	16	26.10%	6
Iowa	14.64%	6	15.64%	6	10.40%	18	2.38%	27	2.60%	23	0.34%	10	3.36%	13	18.10%	8	5.64%	26	23.74%	15
California	14.51%	7	14.97%	9	11.29%	11	3.11%	11	2.43%	28	0.28%	24	2.97%	19	17.80%	9	5.04%	30	22.84%	17
Wyoming	14.40%	8	14.85%	11	9.94%	26	--	--	2.92%	16	0.25%	31	3.53%	10	17.61%	11	8.75%	5	26.36%	4
Kansas	14.14%	9	14.95%	10	10.53%	17	2.44%	26	3.07%	12	0.25%	30	2.96%	20	17.45%	13	4.29%	43	21.73%	23
Mississippi	14.10%	10	15.07%	8	10.06%	24	1.69%	38	3.53%	9	0.33%	14	2.66%	26	16.88%	17	8.47%	7	25.35%	8
Alaska	13.97%	11	14.26%	16	10.63%	16	--	--	0.68%	46	0.11%	48	3.41%	12	20.51%	4	10.94%	2	31.45%	2
Vermont	13.77%	12	15.08%	7	12.80%	5	2.82%	14	1.42%	45	0.30%	18	5.02%	1	17.20%	15	7.89%	9	25.09%	9
Alabama	13.75%	13	14.83%	12	9.29%	35	2.23%	29	3.03%	13	0.41%	2	1.44%	50	17.74%	10	7.13%	12	24.87%	10
West Virginia	13.53%	14	14.47%	15	11.06%	13	2.94%	13	2.11%	37	0.47%	1	2.15%	40	16.67%	18	9.11%	3	25.78%	7
Illinois	13.46%	15	13.88%	19	11.92%	6	2.47%	23	2.11%	36	0.31%	16	3.84%	6	15.93%	21	4.85%	33	20.78%	28
Delaware	13.40%	16	14.57%	14	11.91%	7	3.64%	4	--	--	0.20%	38	1.68%	47	18.11%	7	6.20%	20	24.31%	13
<b>Utah</b>	<b>13.37%</b>	<b>17</b>	<b>14.66%</b>	<b>13</b>	<b>9.94%</b>	<b>25</b>	<b>3.03%</b>	<b>12</b>	<b>2.97%</b>	<b>14</b>	<b>0.29%</b>	<b>23</b>	<b>2.29%</b>	<b>35</b>	<b>17.46%</b>	<b>12</b>	<b>4.68%</b>	<b>36</b>	<b>22.15%</b>	<b>20</b>
Kentucky	13.28%	18	13.97%	18	10.07%	23	3.25%	8	2.33%	31	0.30%	17	2.01%	41	16.18%	19	8.67%	6	24.85%	12
South Carolina	13.21%	19	14.13%	17	8.85%	41	1.92%	33	2.23%	32	0.34%	12	2.65%	27	17.13%	16	6.07%	21	23.21%	16
Minnesota	13.01%	20	13.51%	20	11.03%	14	3.42%	6	2.08%	38	0.22%	37	2.52%	32	15.54%	23	5.23%	28	20.76%	29
New Jersey	13.01%	21	13.45%	21	11.54%	9	2.49%	22	1.99%	39	0.06%	50	4.52%	2	15.04%	26	4.34%	42	19.38%	37
Maine	12.86%	22	13.24%	25	11.33%	10	2.79%	15	2.55%	26	0.28%	26	4.07%	5	14.46%	34	6.21%	19	20.67%	30
Washington	12.82%	23	13.39%	22	9.85%	28	0.14%	43	4.86%	3	0.25%	29	2.56%	31	15.99%	20	4.56%	39	20.55%	31
Louisiana	12.58%	24	13.26%	24	10.25%	22	1.78%	37	4.13%	5	0.24%	34	1.90%	45	15.81%	22	9.05%	4	24.85%	11
Maryland	12.40%	25	12.98%	28	11.12%	12	4.42%	3	1.50%	43	0.29%	22	2.63%	29	14.45%	35	5.06%	29	19.51%	36
Indiana	12.31%	26	13.26%	23	9.93%	27	3.13%	10	2.67%	21	0.40%	4	2.21%	38	15.07%	25	6.31%	18	21.38%	24
Pennsylvania	12.31%	27	12.99%	26	10.30%	21	2.71%	17	1.90%	40	0.39%	6	2.64%	28	14.51%	32	6.35%	17	20.86%	26
Virginia	12.15%	28	12.93%	29	9.80%	30	2.66%	18	1.48%	44	0.30%	19	3.02%	18	14.82%	29	3.99%	47	18.80%	40
North Carolina	12.13%	29	12.81%	31	8.86%	40	2.57%	21	2.55%	25	0.36%	7	1.98%	43	14.76%	31	5.01%	31	19.77%	33
Ohio	12.11%	30	12.98%	27	9.78%	31	2.62%	19	2.72%	19	0.41%	3	2.71%	24	15.28%	24	5.77%	25	21.05%	25
Rhode Island	11.92%	31	12.62%	32	10.36%	19	2.22%	30	2.15%	35	0.19%	41	3.77%	7	14.82%	27	7.52%	10	22.34%	18
Nebraska	11.87%	32	12.52%	33	9.55%	33	2.19%	31	2.38%	29	0.27%	27	3.34%	14	17.30%	14	4.70%	35	22.01%	21
Michigan	11.83%	33	12.82%	30	9.08%	38	2.06%	32	2.15%	34	0.25%	32	3.07%	16	14.78%	30	6.06%	22	20.84%	27
Georgia	11.82%	34	12.23%	36	9.20%	36	2.57%	20	2.34%	30	0.17%	43	2.75%	23	14.11%	37	4.81%	34	18.92%	39
Wisconsin	11.59%	35	12.31%	34	9.51%	34	2.45%	25	2.15%	33	0.31%	15	2.91%	21	14.51%	33	4.59%	38	19.10%	38
Nevada	11.54%	36	11.81%	40	9.83%	29	--	--	4.45%	4	0.34%	11	2.17%	39	13.68%	43	4.38%	40	18.06%	44
Massachusetts	11.53%	37	11.98%	37	10.31%	20	3.53%	5	1.51%	42	0.11%	47	3.41%	11	13.99%	39	4.64%	37	18.63%	42
Connecticut	11.48%	38	11.94%	38	10.66%	15	2.77%	16	1.74%	41										