



Side-by-Side Shopping Cart Study

State Corporate Taxes Do Not
Drive State Consumer Prices

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We gratefully acknowledge Jeff
Kessenich for collecting data and
creating maps, and Jessica Finn
for help with data collection.

Executive Summary

There is a proposal before Oregon voters this fall to increase the minimum tax on C-Corporations that do more than \$25 million in sales in the state. This increase will affect one quarter of one percent of the corporations doing business in Oregon, and most of them are based out of state. A question has been raised about how this measure will affect Oregon consumers. To find out, the Oregon Consumer League went beyond theoretical models and instead accessed information that is readily available in the real world and in real time: a side-by-side comparison of shopping carts in states with widely varying corporate taxes.

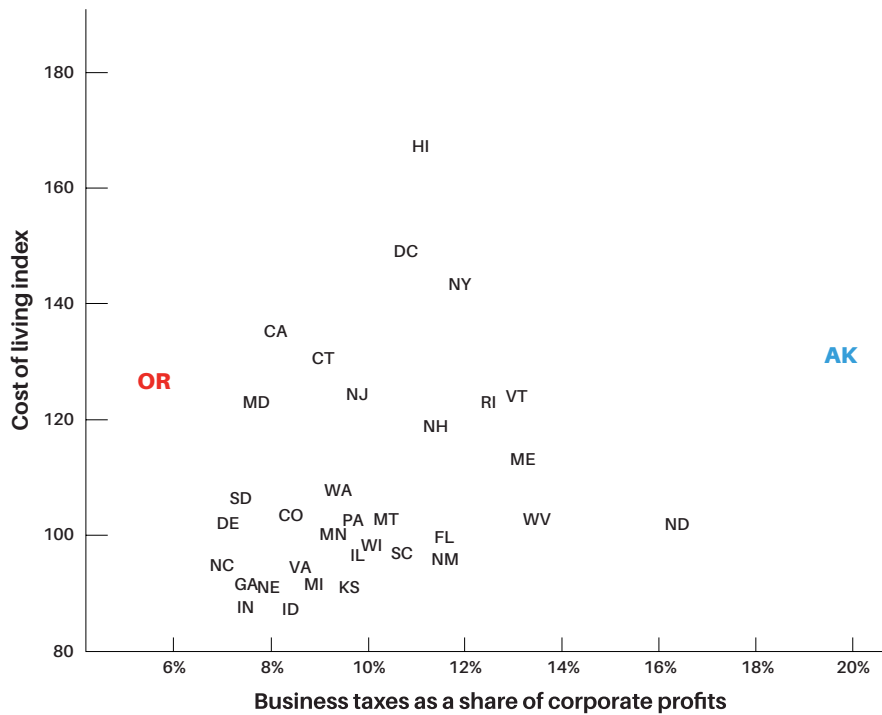
Retail prices are influenced by many factors, including market competition, labor costs, energy costs, and transportation costs. However, a nationwide scan of cost of living and consumer prices shows that lower corporate taxes in a state do not equate to lower consumer prices, or vice versa. If corporate taxes drove consumer prices in a state, Oregon would have the lowest prices and cost of living in the continental United States and North Dakota would have the highest. That simply isn't the case. Instead, large corporations charge consumers pretty much the same thing in every state.

Key findings of this analysis are:

- The Council for Community and Economic Research's Cost of Living Index, a reliable tool for comparing the costs of goods and services in the United States, does not rise or fall in correlation with state corporate taxes.
- There is no correlation between local corporate taxes and local consumer prices charged by large corporations.
- The cost of staples that people buy every day like cereal, diapers, duct tape and Legos is remarkably consistent across the country. Whether you live in Florida, Maine, Texas, North Dakota, California, or Oregon—pretty much anywhere in the continental United States—a trip to the store for the basics is going to cost about the same. Chicken at Fred Meyer, for example, is \$3.99 per pound in Vancouver, WA, \$3.99 per pound in Portland, OR and \$3.99 per pound in Boise, ID even though corporate taxes are very different in each state.
- The individual retailers studied in this report—Kroger, Target, Lowe's, Walmart, and Toys "R" Us—have uniform prices across the country.
- The few variations in consumer prices that we did find, were clustered by region not by state and showed no correlation to corporate taxes. This indicates that transportation plays a much larger role in prices than state taxes do.

Corporate Taxes Do Not Drive Consumer Prices

There is no correlation between current corporate taxes and current consumer prices. Such a correlation should exist if corporate taxes have an effect on consumer prices. However, real-world corporate tax data and consumer price data show no such link.



State	Tax Ranking (Highest to Lowest)	Cost of Living Index
Alaska	1	131.3
North Dakota	2	101.8
Maine	3	113.1
West Virginia	4	102.9
Vermont	5	124.1
New Mexico	6	95.6
Rhode Island	7	123.1
Wyoming	8	93.5
Mississippi	9	83.4
Florida	10	99.5
Hawaii	11	167.4
New York	12	143.5

New Hampshire	13	119.1
District of Columbia	14	149.3
South Carolina	15	97.1
Wisconsin	16	98.3
Montana	17	102.9
New Jersey	18	124.7
Illinois	19	96.5
Kansas	20	91
Minnesota	21	100.2
Nevada	22	107.4
Pennsylvania	23	102.6
Washington	24	107.8
Arizona	25	98.6
Connecticut	26	130.8
Massachusetts	27	130.6
Michigan	28	91.5
Arkansas	29	91.1
Colorado	30	103.4
Kentucky	31	90.8
Tennessee	32	90.1
Idaho	33	87.1
Virginia	34	94.4
Ohio	35	93.8
Iowa	36	91.9
Alabama	37	90.2
California	38	135.3
Maryland	39	123
Texas	40	91.6
Nebraska	41	91.1
Oklahoma	42	89.5
Missouri	43	91.2
Georgia	44	91.6
South Dakota	45	106.3
Indiana	46	87.6
Delaware	47	102
Utah	48	92.5
Louisiana	49	93
North Carolina	50	94.6
Oregon	51	126.7

Side-by-Side Shopping Cart Study

Kroger

Kroger is the nation's largest grocery retailer by revenue, and it operates Fred Meyer stores in Oregon and 3,800 stores across the country.

Kroger is a profitable company, reporting \$1.7 billion in after-tax income in 2015.

A survey of weekly advertising circulars from Fred Meyer stores during the week of July 23, 2016 revealed circulars in Oregon, Washington and Idaho had consistent prices across a wide variety of products, showing the same products with the same prices. Fred Meyer ads from Alaska had the same products advertised with slightly higher prices, which makes sense given how much further those items must be shipped to the store.

Boise, ID

Portland, OR

Vancouver, WA

Savor the fresh flavors of summer.

Savor the fresh flavors of summer.

Savor the fresh flavors of summer.

16 oz Strawberries for **2\$5**

Organic favorites, ripe for the picking.

- Organic Red or Green Grapes **1.99** lb
- Organic Carrots **1.79**
- Simple Truth Organic Green Tomatoes for **2\$5**
- Large Red Chives **2.99** lb
- Asparagus **2.49** lb

16 oz Strawberries for **2\$5**

Organic favorites, ripe for the picking.

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- Large Red Chives **2.99** lb
- Asparagus **2.49** lb

Backyard BBQ? You've got this!

Backyard BBQ? You've got this!

Backyard BBQ? You've got this!

Fresh Foster Farms Boneless Chicken Breasts **3.99** lb

Catch a great deal on delicious seafood!

- Fresh Atlantic Salmon Fillets **7.99** lb
- Wild-Caught Alaska Halibut Fillets **16.99** lb
- Wild-Caught Lobster Tails **2\$10** lb

Summer Fuel Points Pass. Use every weekend, now through July 31.

FREE Friday DOWNLOAD

THIS FRIDAY ONLY. High-Resolution Photo Download. Use every weekend, now through July 31. While supplies last. Some restrictions apply. See store for details.

Fresh Foster Farms Boneless Chicken Breasts **3.99** lb

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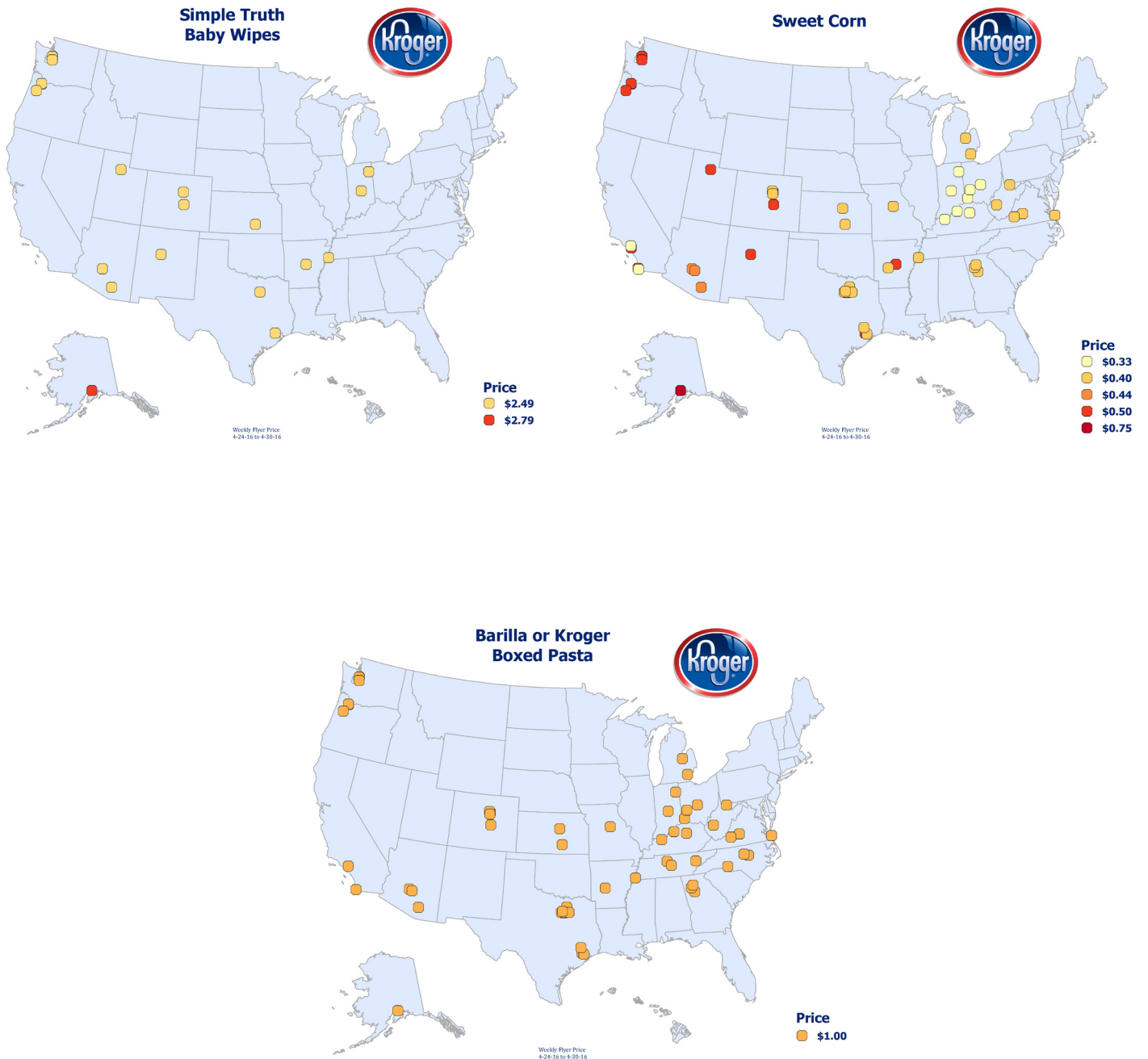
FREE Friday DOWNLOAD

THIS FRIDAY ONLY. High-Resolution Photo Download. Use every weekend, now through July 31. While supplies last. Some restrictions apply. See store for details.

Photos from July 23, 2016 weekly ad circulars

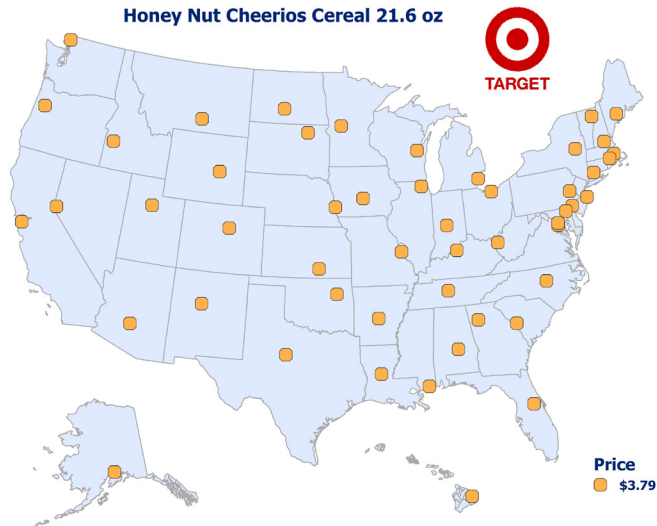
Kroger does not use the Fred Meyer brand outside of the Pacific Northwest, however, prices on many consumer goods remain consistent. Some regional variation exists.

These maps show that prices for baby wipes and boxed pasta are consistent despite the company facing very different corporate taxes in each state. The price of Sweet Corn varies based on region, not state, suggesting that transportation costs do have an impact on the price of some goods.

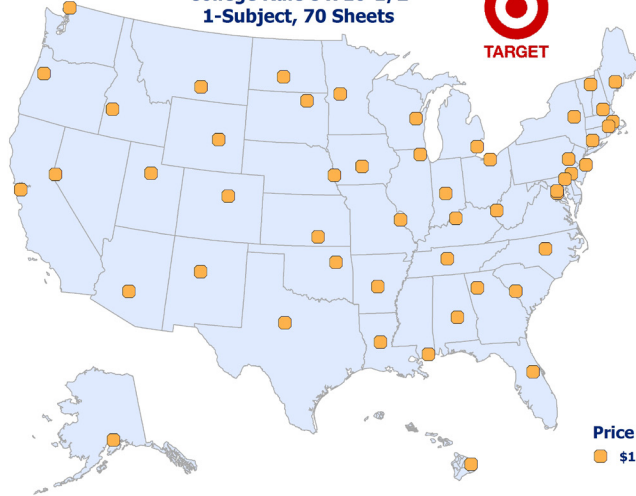


Target

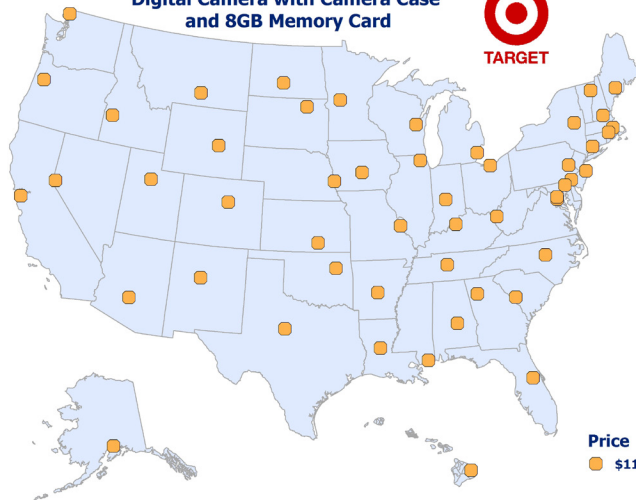
Target is one of the biggest retailers in America, making \$3.4 billion in net profits from \$73.8 billion in sales in 2015. Target stores can be found in every state except Vermont. We selected one Target store in each state and looked up prices online for a sample of five items: a digital camera, laundry detergent, sunscreen, a box of Cheerios, and a spiral notebook. No matter which store was chosen, the prices did not change. These maps show that prices remain consistent despite Target paying higher taxes in some states and much lower taxes in others. (More data is available in the appendix.)



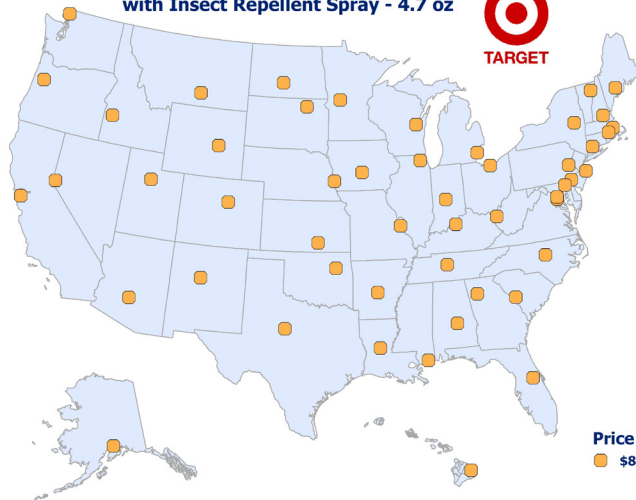
**Mead Spiral Bound Notebook
College Rule 8 x 10-1/2
1-Subject, 70 Sheets**



**Sony Cybershot DSCW830 20.1MP
Digital Camera with Camera Case
and 8GB Memory Card**

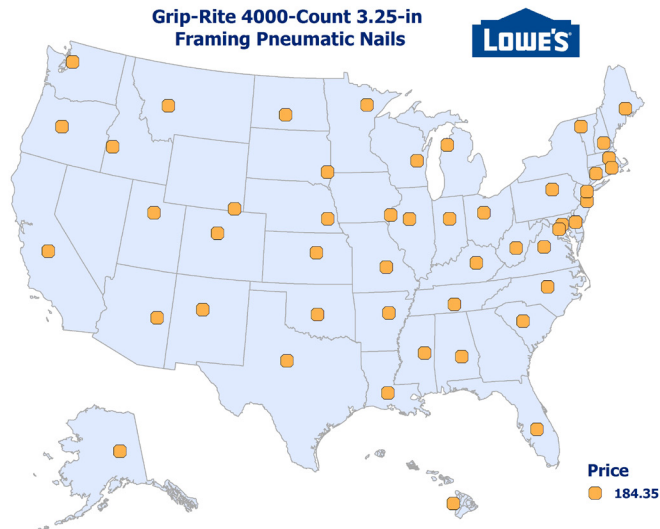
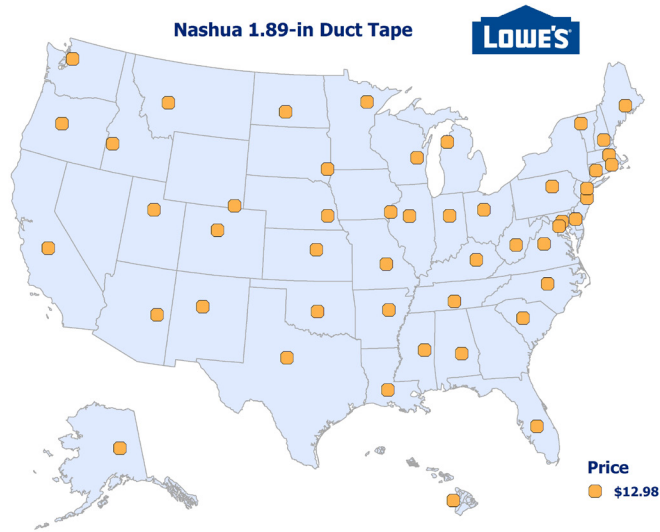


**Bullfrog Mosquito Coast® Sunscreen
with Insect Repellent Spray - 4.7 oz**

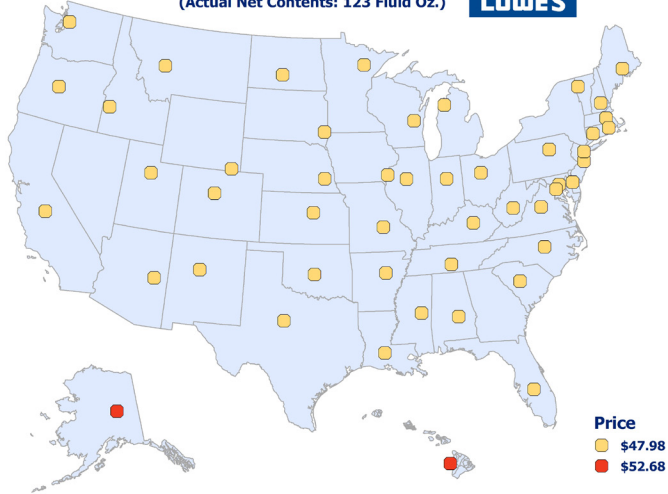


Lowe's

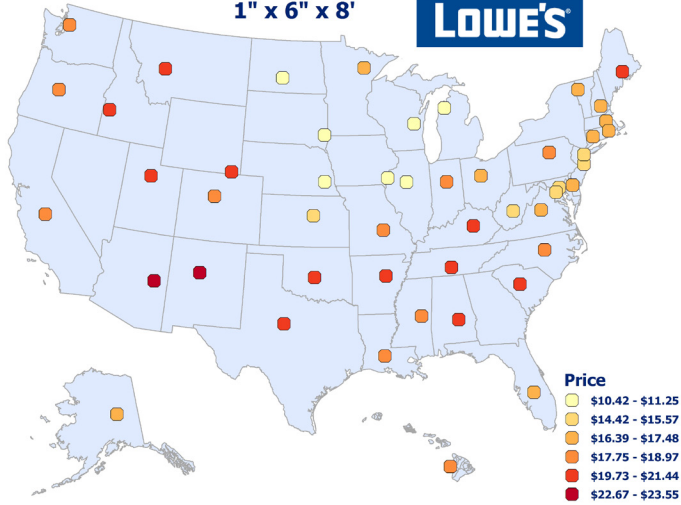
We looked up prices at Lowe's for duct tape, nails, paint, lumber and concrete, selecting the first store listed from every state in Lowe's store directory. Every state had a Lowe's except Nevada and Georgia. Prices on duct tape and nails were exactly the same in every store we looked at. Paint was the same price across the lower 48 states, but more expensive in Alaska and Hawaii. There was some regional variation in the price of lumber and concrete. Where variation did exist, there was no correlation with state corporate taxes. (More data is available in the appendix.)



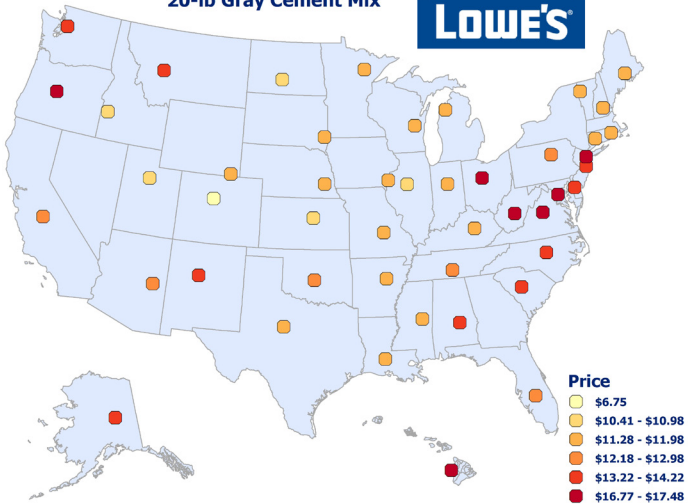
**HGTV HOME by Sherwin-Williams Infinity White Semi-Gloss
Acrylic Interior Paint and Primer In One Paint
(Actual Net Contents: 123 Fluid Oz.)**



**Pine Board
1" x 6" x 8'**



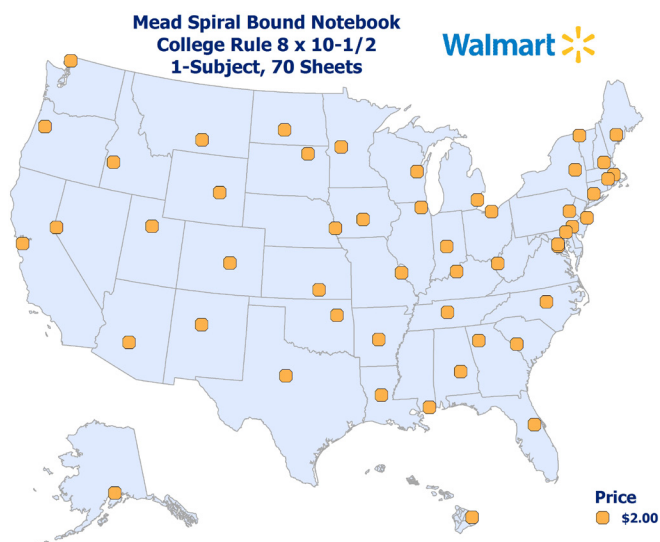
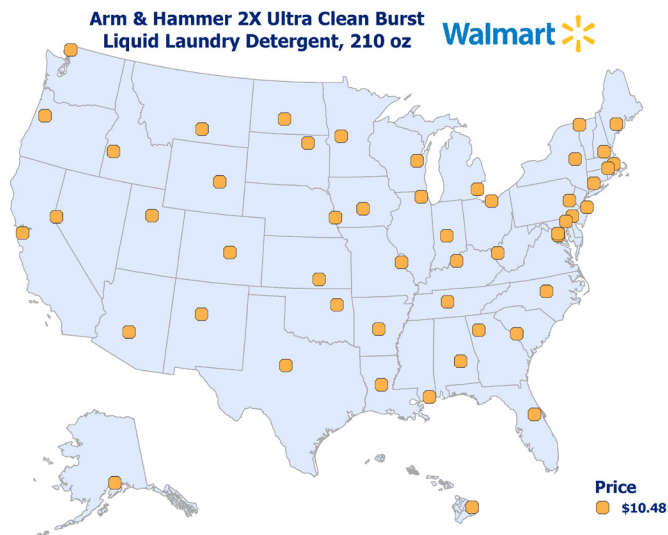
**QUIKRETE Quick Setting
20-lb Gray Cement Mix**



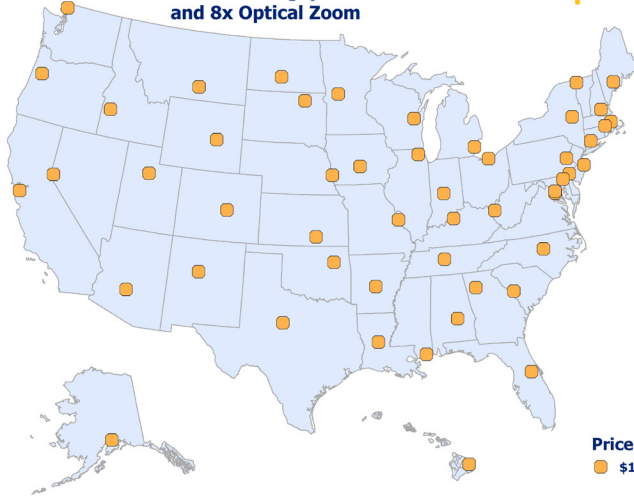
Walmart

Walmart is the world's largest corporation by revenue, with 69% of the US market share of warehouse clubs and supercenters. Walmart operates over 5,100 stores in the U.S., including around 650 Sam's Club stores. In 2015 Walmart reported over \$485 billion in revenue, and over \$16 billion in after-tax profits. The Walton family owns over half the shares of Walmart, so over half of the profits go to just four people—four of the wealthiest people in America.

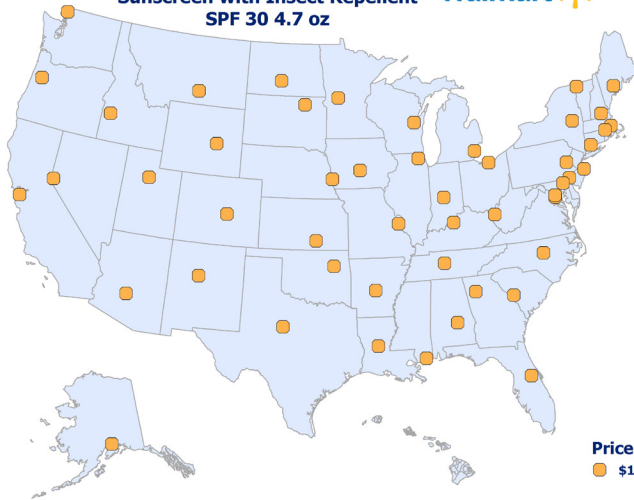
We selected one Walmart store from each state and looked up the prices of five items. For four of the items (a digital camera, sunscreen, detergent, and a spiral notebook) we saw no variation in prices between different states. Only for the box of Honey Nut Cheerios did we see prices vary; the highest prices were in Alaska and Hawaii, but the price was \$3.98/box in most states and the variation did not correlate to state taxes. (More data is available in the appendix.)



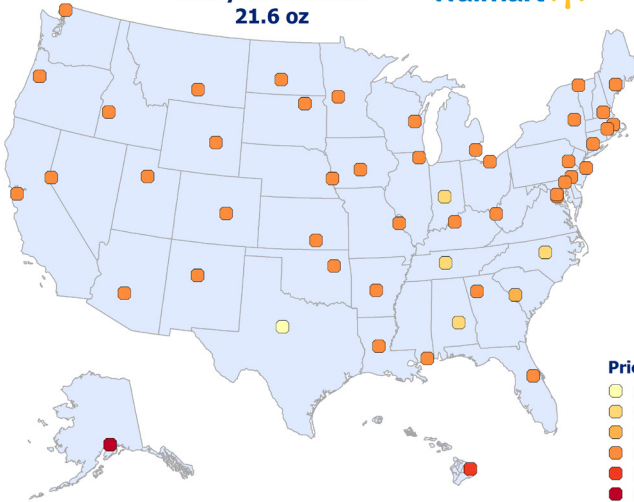
**Sony DSC-W830 Digital Camera
with 20.1 Megapixels
and 8x Optical Zoom**



**BullFrog Mosquito Coast
Sunscreen with Insect Repellent
SPF 30 4.7 oz**

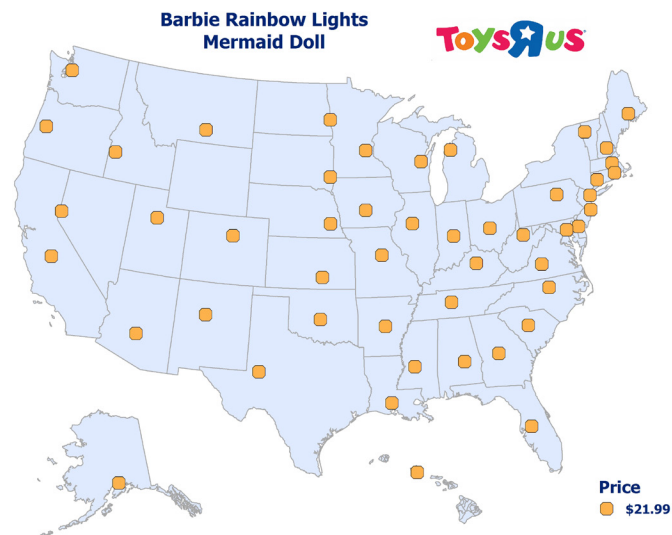
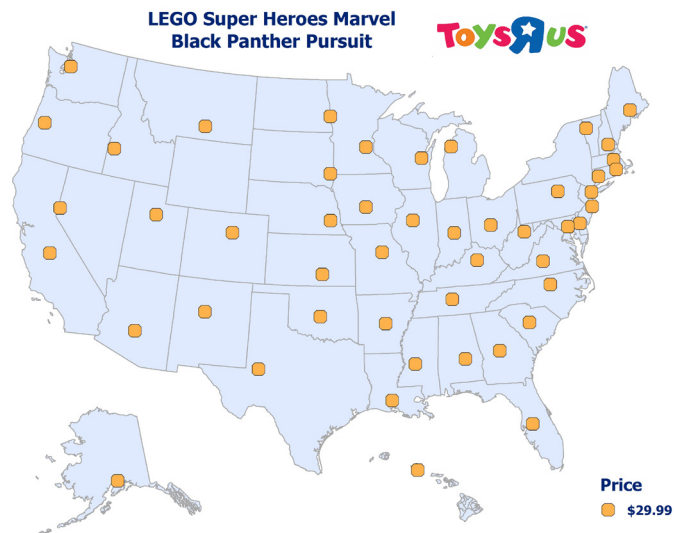


**Honey Nut Cherrios
21.6 oz**

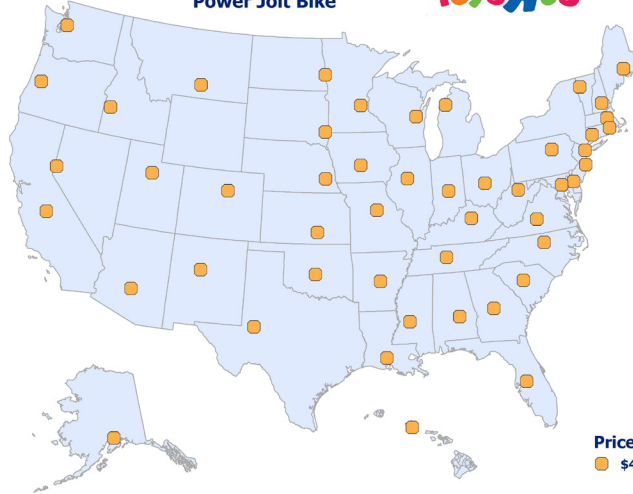


Toys "R" Us

Toys "R" Us is the largest standalone toy store chain in the world. There are 864 Toys "R" Us and Babies "R" Us stores in the U.S. and Puerto Rico, and another 1,000 stores around the globe. We selected one store from each state and looked up five items: two toys, a bicycle, a night light, and a box of diapers. In every case prices were the same at every store. (More data is available in the appendix.)

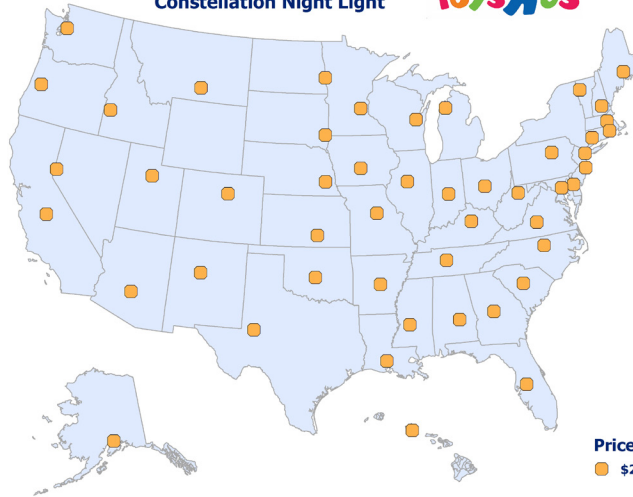


**Boys' 16 Inch Rallye
Power Jolt Bike**



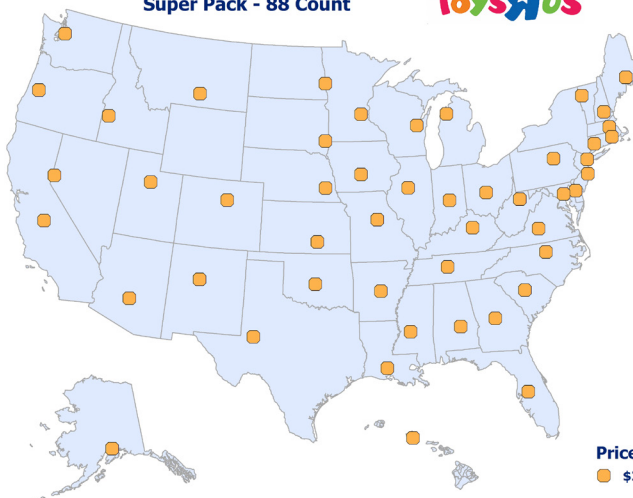
Price
● \$49.99

**Cloud b Twilight Turtle
Constellation Night Light**



Price
● \$29.99

**Pampers Swaddlers Newborn Diapers
Super Pack - 88 Count**



Price
● \$24.99

How we did the study, and how you can do it, too.

To analyze the real-world impact of corporate taxes on consumer prices, the Side-by-Side Shopping Cart Study examined prices at national retail chains that operate in Oregon. We collected data from company websites and weekly ad circulars to compare prices in different locations on the same day.

This method can be easily replicated by anyone with access to the internet. Here's how:

For any given retailer, go to their website and find the store locator. Here is the link for Kroger's: <https://www.kroger.com/>. At the top of the page click "Select store" and search for a city, like Bismarck, ND. Select a store from the list of results by clicking "Make preferred store" to view that store's weekly ad or search the price for an item.

The Cost of Living Index used is provided by The Council for Community and Economic Research. State tax rankings are provided by Anderson Economic Group. Because there is some year to year variability in the state tax rankings (though Oregon is consistently at the bottom), we average three years of data from Anderson Economic Group reports to get a good comparison.

Conclusion

Consumer price data and corporate tax data show no link between the effective state tax rates paid by corporations and the cost of living or retail prices paid by consumers in those states.

This November, Oregonians will vote on Measure 97, a proposal to raise the minimum corporate income tax for C corporations that do over \$25 million in Oregon sales. Our study shows that, despite what corporations may say, an increase in state corporate taxes will not translate into higher prices for common consumer goods. Measure 97 affects national companies, and national companies use national pricing.

Appendix

Target

State	Tax Ranking	Price of Laundry Detergent
Alaska	1	\$9.99
North Dakota	2	\$9.99
Maine	3	\$9.99
West Virginia	4	\$9.99
Vermont	5	\$9.99
New Mexico	6	\$9.99
Rhode Island	7	\$9.99
Wyoming	8	\$9.99
Mississippi	9	\$9.99
Florida	10	\$9.99
Hawaii	11	\$9.99
New York	12	\$9.99
New Hampshire	13	\$9.99
District of Columbia	14	\$9.99
South Carolina	15	\$9.99
Wisconsin	16	\$9.99
Montana	17	\$9.99
New Jersey	18	\$9.99
Illinois	19	\$9.99
Kansas	20	\$9.99
Minnesota	21	\$9.99
Nevada	22	\$9.99
Pennsylvania	23	\$9.99
Washington	24	\$9.99
Arizona	25	\$9.99
Connecticut	26	\$9.99
Massachusetts	27	\$9.99
Michigan	28	\$9.99
Arkansas	29	\$9.99
Colorado	30	\$9.99
Kentucky	31	\$9.99

Tennessee	32	\$9.99
Idaho	33	\$9.99
Virginia	34	\$9.99
Ohio	35	\$9.99
Iowa	36	\$9.99
Alabama	37	\$9.99
California	38	\$9.99
Maryland	39	\$9.99
Texas	40	\$9.99
Nebraska	41	\$9.99
Oklahoma	42	\$9.99
Missouri	43	\$9.99
Georgia	44	\$9.99
South Dakota	45	\$9.99
Indiana	46	\$9.99
Delaware	47	\$9.99
Utah	48	\$9.99
Louisiana	49	\$9.99
North Carolina	50	\$9.99
Oregon	51	\$9.99

State	Tax Ranking	Price of Sunscreen
Alaska	1	\$8.59
North Dakota	2	\$8.59
Maine	3	\$8.59
West Virginia	4	\$8.59
Vermont	5	\$8.59
New Mexico	6	\$8.59
Rhode Island	7	\$8.59
Wyoming	8	\$8.59
Mississippi	9	\$8.59
Florida	10	\$8.59
Hawaii	11	\$8.59
New York	12	\$8.59
New Hampshire	13	\$8.59
District of Columbia	14	\$8.59
South Carolina	15	\$8.59
Wisconsin	16	\$8.59
Montana	17	\$8.59

New Jersey	18	\$8.59
Illinois	19	\$8.59
Kansas	20	\$8.59
Minnesota	21	\$8.59
Nevada	22	\$8.59
Pennsylvania	23	\$8.59
Washington	24	\$8.59
Arizona	25	\$8.59
Connecticut	26	\$8.59
Massachusetts	27	\$8.59
Michigan	28	\$8.59
Arkansas	29	\$8.59
Colorado	30	\$8.59
Kentucky	31	\$8.59
Tennessee	32	\$8.59
Idaho	33	\$8.59
Virginia	34	\$8.59
Ohio	35	\$8.59
Iowa	36	\$8.59
Alabama	37	\$8.59
California	38	\$8.59
Maryland	39	\$8.59
Texas	40	\$8.59
Nebraska	41	\$8.59
Oklahoma	42	\$8.59
Missouri	43	\$8.59
Georgia	44	\$8.59
South Dakota	45	\$8.59
Indiana	46	\$8.59
Delaware	47	\$8.59
Utah	48	\$8.59
Louisiana	49	\$8.59
North Carolina	50	\$8.59
Oregon	51	\$8.59

State	Tax Ranking	Price of Honey Nut Cheerios
Alaska	1	\$3.79
North Dakota	2	\$3.79
Maine	3	\$3.79

West Virginia	4	\$3.79
Vermont	5	\$3.79
New Mexico	6	\$3.79
Rhode Island	7	\$3.79
Wyoming	8	\$3.79
Mississippi	9	\$3.79
Florida	10	\$3.79
Hawaii	11	\$3.79
New York	12	\$3.79
New Hampshire	13	\$3.79
District of Columbia	14	\$3.79
South Carolina	15	\$3.79
Wisconsin	16	\$3.79
Montana	17	\$3.79
New Jersey	18	\$3.79
Illinois	19	\$3.79
Kansas	20	\$3.79
Minnesota	21	\$3.79
Nevada	22	\$3.79
Pennsylvania	23	\$3.79
Washington	24	\$3.79
Arizona	25	\$3.79
Connecticut	26	\$3.79
Massachusetts	27	\$3.79
Michigan	28	\$3.79
Arkansas	29	\$3.79
Colorado	30	\$3.79
Kentucky	31	\$3.79
Tennessee	32	\$3.79
Idaho	33	\$3.79
Virginia	34	\$3.79
Ohio	35	\$3.79
Iowa	36	\$3.79
Alabama	37	\$3.79
California	38	\$3.79
Maryland	39	\$3.79
Texas	40	\$3.79
Nebraska	41	\$3.79
Oklahoma	42	\$3.79

Missouri	43	\$3.79
Georgia	44	\$3.79
South Dakota	45	\$3.79
Indiana	46	\$3.79
Delaware	47	\$3.79
Utah	48	\$3.79
Louisiana	49	\$3.79
North Carolina	50	\$3.79
Oregon	51	\$3.79

State	Tax Ranking	Price of Spiral Notebook
Alaska	1	\$1.00
North Dakota	2	\$1.00
Maine	3	\$1.00
West Virginia	4	\$1.00
Vermont	5	\$1.00
New Mexico	6	\$1.00
Rhode Island	7	\$1.00
Wyoming	8	\$1.00
Mississippi	9	\$1.00
Florida	10	\$1.00
Hawaii	11	\$1.00
New York	12	\$1.00
New Hampshire	13	\$1.00
District of Columbia	14	\$1.00
South Carolina	15	\$1.00
Wisconsin	16	\$1.00
Montana	17	\$1.00
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Nebraska	41	\$1.00
Oklahoma	42	\$1.00
Missouri	43	\$1.00
Georgia	44	\$1.00
South Dakota	45	\$1.00
Indiana	46	\$1.00
Delaware	47	\$1.00
Utah	48	\$1.00
Louisiana	49	\$1.00
North Carolina	50	\$1.00
Oregon	51	\$1.00

Lowe's

State	Tax Ranking	Price of Duct Tape
Alaska	1	\$12.98
North Dakota	2	\$12.98
Maine	3	\$12.98
West Virginia	4	\$12.98
Vermont	5	\$12.98
New Mexico	6	\$12.98
Rhode Island	7	\$12.98
Wyoming	8	\$12.98
Mississippi	9	\$12.98
Florida	10	\$12.98
Hawaii	11	\$12.98
New York	12	\$12.98

New Hampshire	13	\$12.98
District of Columbia	14	\$12.98
South Carolina	15	\$12.98
Wisconsin	16	\$12.98
Montana	17	\$12.98
New Jersey	18	\$12.98
Illinois	19	\$12.98
Kansas	20	\$12.98
Minnesota	21	\$12.98
Nevada	22	\$12.98
Pennsylvania	23	\$12.98
Washington	24	\$12.98
Arizona	25	\$12.98
Connecticut	26	\$12.98
Massachusetts	27	\$12.98
Michigan	28	\$12.98
Arkansas	29	\$12.98
Colorado	30	\$12.98
Kentucky	31	\$12.98
Tennessee	32	\$12.98
Idaho	33	\$12.98
Virginia	34	\$12.98
Ohio	35	\$12.98
Iowa	36	\$12.98
Alabama	37	\$12.98
California	38	\$12.98
Maryland	39	\$12.98
Texas	40	\$12.98
Nebraska	41	\$12.98
Oklahoma	42	\$12.98
Missouri	43	\$12.98
Georgia	44	\$12.98
South Dakota	45	\$12.98
Indiana	46	\$12.98
Delaware	47	\$12.98
Utah	48	\$12.98
Louisiana	49	\$12.98
North Carolina	50	\$12.98
Oregon	51	\$12.98

State	Tax Ranking	Price of Box of Framing Nails
Alaska	1	\$184.35
North Dakota	2	\$184.35
Maine	3	\$184.35
West Virginia	4	\$184.35
Vermont	5	\$184.35
New Mexico	6	\$184.35
Rhode Island	7	\$184.35
Wyoming	8	\$184.35
Mississippi	9	\$184.35
Florida	10	\$184.35
Hawaii	11	\$184.35
New York	12	\$184.35
New Hampshire	13	\$184.35
District of Columbia	14	\$184.35
South Carolina	15	\$184.35
Wisconsin	16	\$184.35
Montana	17	\$184.35
New Jersey	18	\$184.35
Illinois	19	\$184.35
Kansas	20	\$184.35
Minnesota	21	\$184.35
Nevada	22	\$184.35
Pennsylvania	23	\$184.35
Washington	24	\$184.35
Arizona	25	\$184.35
Connecticut	26	\$184.35
Massachusetts	27	\$184.35
Michigan	28	\$184.35
Arkansas	29	\$184.35
Colorado	30	\$184.35
Kentucky	31	\$184.35
Tennessee	32	\$184.35
Idaho	33	\$184.35
Virginia	34	\$184.35
Ohio	35	\$184.35
Iowa	36	\$184.35
Alabama	37	\$184.35

California	38	\$184.35
Maryland	39	\$184.35
Texas	40	\$184.35
Nebraska	41	\$184.35
Oklahoma	42	\$184.35
Missouri	43	\$184.35
Georgia	44	\$184.35
South Dakota	45	\$184.35
Indiana	46	\$184.35
Delaware	47	\$184.35
Utah	48	\$184.35
Louisiana	49	\$184.35
North Carolina	50	\$184.35
Oregon	51	\$184.35

State	Tax Ranking	Price of Paint
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Alaska	1	\$52.68
North Dakota	2	\$47.98
Maine	3	\$47.98
West Virginia	4	\$47.98
Vermont	5	\$47.98
New Mexico	6	\$47.98
Rhode Island	7	\$47.98
Wyoming	8	\$47.98
Mississippi	9	\$47.98
Florida	10	\$47.98
Hawaii	11	\$52.68
New York	12	\$47.98
New Hampshire	13	\$47.98
District of Columbia	14	\$47.98
South Carolina	15	\$47.98
Wisconsin	16	\$47.98
Montana	17	\$47.98
New Jersey	18	\$47.98
Illinois	19	\$47.98
Kansas	20	\$47.98
Minnesota	21	\$47.98
Nevada	22	N/A
Pennsylvania	23	\$47.98

Washington	24	\$47.98
Arizona	25	\$47.98
Connecticut	26	\$47.98
Massachusetts	27	\$47.98
Michigan	28	\$47.98
Arkansas	29	\$47.98
Colorado	30	\$47.98
Kentucky	31	\$47.98
Tennessee	32	\$47.98
Idaho	33	\$47.98
Virginia	34	\$47.98
Ohio	35	\$47.98
Iowa	36	\$47.98
Alabama	37	\$47.98
California	38	\$47.98
Maryland	39	\$47.98
Texas	40	\$47.98
Nebraska	41	\$47.98
Oklahoma	42	\$47.98
Missouri	43	\$47.98
Georgia	44	N/A
South Dakota	45	\$47.98
Indiana	46	\$47.98
Delaware	47	\$47.98
Utah	48	\$47.98
Louisiana	49	\$47.98
North Carolina	50	\$47.98
Oregon	51	\$47.98

State	Tax Ranking	Price of 1x6 Pine Board
Alaska	1	\$20.47
North Dakota	2	\$16.39
Maine	3	\$23.55
West Virginia	4	\$21.44
Vermont	5	\$17.79
New Mexico	6	\$18.43
Rhode Island	7	\$17.34
Wyoming	8	\$17.48
Mississippi	9	\$15.57

Florida	10	\$16.54
Hawaii	11	N/A
New York	12	\$18.15
New Hampshire	13	\$19.98
District of Columbia	14	\$11.25
South Carolina	15	\$18.97
Wisconsin	16	\$10.42
Montana	17	\$14.45
New Jersey	18	\$21.16
Illinois	19	\$18.12
Kansas	20	\$20.27
Minnesota	21	\$15.57
Nevada	22	\$17.12
Pennsylvania	23	\$11.25
Washington	24	\$16.76
Arizona	25	\$17.80
Connecticut	26	\$18.10
Massachusetts	27	\$19.98
Michigan	28	\$10.83
Arkansas	29	N/A
Colorado	30	\$17.12
Kentucky	31	\$14.42
Tennessee	32	\$22.67
Idaho	33	\$14.42
Virginia	34	\$18.62
Ohio	35	\$10.57
Iowa	36	\$16.86
Alabama	37	\$19.73
California	38	\$17.75
Maryland	39	\$18.71
Texas	40	\$17.12
Nebraska	41	\$19.82
Oklahoma	42	\$10.83
Missouri	43	\$20.22
Georgia	44	\$20.22
South Dakota	45	\$19.98
Indiana	46	\$17.12
Delaware	47	\$16.96
Utah	48	\$17.98

Louisiana	49	\$14.84
North Carolina	50	\$10.42
Oregon	51	\$20.28

State	Tax Ranking	Price of 20 lb. Quick-Setting Cement
Alaska	1	\$14.22
North Dakota	2	\$10.78
Maine	3	\$11.98
West Virginia	4	\$17.48
Vermont	5	\$11.98
New Mexico	6	\$13.48
Rhode Island	7	\$11.98
Wyoming	8	\$11.48
Mississippi	9	\$11.38
Florida	10	\$12.48
Hawaii	11	\$17.48
New York	12	\$17.48
New Hampshire	13	\$11.98
District of Columbia	14	\$17.48
South Carolina	15	\$13.46
Wisconsin	16	\$11.48
Montana	17	\$13.22
New Jersey	18	\$13.46
Illinois	19	\$10.98
Kansas	20	\$10.41
Minnesota	21	\$11.36
Nevada	22	N/A
Pennsylvania	23	\$12.48
Washington	24	\$13.22
Arizona	25	\$12.98
Connecticut	26	\$11.98
Massachusetts	27	N/A
Michigan	28	\$11.48
Arkansas	29	\$11.98
Colorado	30	\$6.75
Kentucky	31	\$11.48
Tennessee	32	\$12.98
Idaho	33	\$10.41

Virginia	34	\$16.77
Ohio	35	\$17.48
Iowa	36	\$11.48
Alabama	37	\$13.46
California	38	\$12.18
Maryland	39	N/A
Texas	40	\$11.28
Nebraska	41	\$11.48
Oklahoma	42	\$12.58
Missouri	43	\$11.40
Georgia	44	N/A
South Dakota	45	\$11.48
Indiana	46	\$11.48
Delaware	47	\$13.46
Utah	48	\$10.41
Louisiana	49	\$11.48
North Carolina	50	\$13.46
Oregon	51	\$17.48

Walmart

State	Tax Ranking	Price of Laundry Detergent
Alaska	1	\$10.48
North Dakota	2	\$10.48
Maine	3	\$10.48
West Virginia	4	\$10.48
Vermont	5	\$10.48
New Mexico	6	\$10.48
Rhode Island	7	\$10.48
Wyoming	8	\$10.48
Mississippi	9	\$10.48
Florida	10	\$10.48
Hawaii	11	\$10.48
New York	12	\$10.48
New Hampshire	13	\$10.48
District of Columbia	14	\$10.48
South Carolina	15	\$10.48
Wisconsin	16	\$10.48
Montana	17	\$10.48

New Jersey	18	\$10.48
Illinois	19	\$10.48
Kansas	20	\$10.48
Minnesota	21	\$10.48
Nevada	22	\$10.48
Pennsylvania	23	\$10.48
Washington	24	\$10.48
Arizona	25	\$10.48
Connecticut	26	\$10.48
Massachusetts	27	\$10.48
Michigan	28	\$10.48
Arkansas	29	\$10.48
Colorado	30	\$10.48
Kentucky	31	\$10.48
Tennessee	32	\$10.48
Idaho	33	\$10.48
Virginia	34	\$10.48
Ohio	35	\$10.48
Iowa	36	\$10.48
Alabama	37	\$10.48
California	38	\$10.48
Maryland	39	\$10.48
Texas	40	\$10.48
Nebraska	41	\$10.48
Oklahoma	42	\$10.48
Missouri	43	\$10.48
Georgia	44	\$10.48
South Dakota	45	\$10.48
Indiana	46	\$10.48
Delaware	47	\$10.48
Utah	48	\$10.48
Louisiana	49	\$10.48
North Carolina	50	\$10.48
Oregon	51	\$10.48

State	Tax Ranking	Price of Spiral Notebook
Alaska	1	\$2.00
North Dakota	2	\$2.00
Maine	3	\$2.00

West Virginia	4	\$2.00
Vermont	5	\$2.00
New Mexico	6	\$2.00
Rhode Island	7	\$2.00
Wyoming	8	\$2.00
Mississippi	9	\$2.00
Florida	10	\$2.00
Hawaii	11	\$2.00
New York	12	\$2.00
New Hampshire	13	\$2.00
District of Columbia	14	\$2.00
South Carolina	15	\$2.00
Wisconsin	16	\$2.00
Montana	17	\$2.00
New Jersey	18	\$2.00
Illinois	19	\$2.00
Kansas	20	\$2.00
Minnesota	21	\$2.00
Nevada	22	\$2.00
Pennsylvania	23	\$2.00
Washington	24	\$2.00
Arizona	25	\$2.00
Connecticut	26	\$2.00
Massachusetts	27	\$2.00
Michigan	28	\$2.00
Arkansas	29	\$2.00
Colorado	30	\$2.00
Kentucky	31	\$2.00
Tennessee	32	\$2.00
Idaho	33	\$2.00
Virginia	34	\$2.00
Ohio	35	\$2.00
Iowa	36	\$2.00
Alabama	37	\$2.00
California	38	\$2.00
Maryland	39	\$2.00
Texas	40	\$2.00
Nebraska	41	\$2.00
Oklahoma	42	\$2.00

Missouri	43	\$2.00
Georgia	44	\$2.00
South Dakota	45	\$2.00
Indiana	46	\$2.00
Delaware	47	\$2.00
Utah	48	\$2.00
Louisiana	49	\$2.00
North Carolina	50	\$2.00
Oregon	51	\$2.00

State	Tax Ranking	Price of Sony DSC-W830 Camera
Alaska	1	\$109.00
North Dakota	2	\$109.00
Maine	3	\$109.00
West Virginia	4	\$109.00
Vermont	5	\$109.00
New Mexico	6	\$109.00
Rhode Island	7	\$109.00
Wyoming	8	\$109.00
Mississippi	9	\$109.00
Florida	10	\$109.00
Hawaii	11	\$109.00
New York	12	\$109.00
New Hampshire	13	\$109.00
District of Columbia	14	\$109.00
South Carolina	15	\$109.00
Wisconsin	16	\$109.00
Montana	17	\$109.00
New Jersey	18	\$109.00
Illinois	19	\$109.00
Kansas	20	\$109.00
Minnesota	21	\$109.00
Nevada	22	\$109.00
Pennsylvania	23	\$109.00
Washington	24	\$109.00
Arizona	25	\$109.00
Connecticut	26	\$109.00
Massachusetts	27	\$109.00

Michigan	28	\$109.00
Arkansas	29	\$109.00
Colorado	30	\$109.00
Kentucky	31	\$109.00
Tennessee	32	\$109.00
Idaho	33	\$109.00
Virginia	34	\$109.00
Ohio	35	\$109.00
Iowa	36	\$109.00
Alabama	37	\$109.00
California	38	\$109.00
Maryland	39	\$109.00
Texas	40	\$109.00
Nebraska	41	\$109.00
Oklahoma	42	\$109.00
Missouri	43	\$109.00
Georgia	44	\$109.00
South Dakota	45	\$109.00
Indiana	46	\$109.00
Delaware	47	\$109.00
Utah	48	\$109.00
Louisiana	49	\$109.00
North Carolina	50	\$109.00
Oregon	51	\$109.00

State	Tax Ranking	Price of Sunscreen
Alaska	1	\$10.73
North Dakota	2	\$10.73
Maine	3	\$10.73
West Virginia	4	\$10.73
Vermont	5	\$10.73
New Mexico	6	\$10.73
Rhode Island	7	\$10.73
Wyoming	8	\$10.73
Mississippi	9	\$10.73
Florida	10	\$10.73
Hawaii	11	\$10.73
New York	12	\$10.73
New Hampshire	13	\$10.73

District of Columbia	14	\$10.73
South Carolina	15	\$10.73
Wisconsin	16	\$10.73
Montana	17	\$10.73
New Jersey	18	\$10.73
Illinois	19	\$10.73
Kansas	20	\$10.73
Minnesota	21	\$10.73
Nevada	22	\$10.73
Pennsylvania	23	\$10.73
Washington	24	\$10.73
Arizona	25	\$10.73
Connecticut	26	\$10.73
Massachusetts	27	\$10.73
Michigan	28	\$10.73
Arkansas	29	\$10.73
Colorado	30	\$10.73
Kentucky	31	\$10.73
Tennessee	32	\$10.73
Idaho	33	\$10.73
Virginia	34	\$10.73
Ohio	35	\$10.73
Iowa	36	\$10.73
Alabama	37	\$10.73
California	38	\$10.73
Maryland	39	\$10.73
Texas	40	\$10.73
Nebraska	41	\$10.73
Oklahoma	42	\$10.73
Missouri	43	\$10.73
Georgia	44	\$10.73
South Dakota	45	\$10.73
Indiana	46	\$10.73
Delaware	47	\$10.73
Utah	48	\$10.73
Louisiana	49	\$10.73
North Carolina	50	\$10.73
Oregon	51	\$10.73

State	Tax Ranking	Price of Honey Nut Cheerios
Alaska	1	\$4.78
North Dakota	2	\$3.98
Maine	3	\$3.98
West Virginia	4	\$3.98
Vermont	5	\$3.98
New Mexico	6	\$3.98
Rhode Island	7	\$3.98
Wyoming	8	\$3.98
Mississippi	9	\$3.98
Florida	10	\$3.98
Hawaii	11	\$4.18
New York	12	\$3.98
New Hampshire	13	\$3.98
District of Columbia	14	\$3.98
South Carolina	15	\$3.68
Wisconsin	16	\$3.98
Montana	17	\$3.98
New Jersey	18	\$3.98
Illinois	19	\$3.98
Kansas	20	\$3.98
Minnesota	21	\$3.98
Nevada	22	\$3.98
Pennsylvania	23	\$3.98
Washington	24	\$3.98
Arizona	25	\$3.98
Connecticut	26	\$3.98
Massachusetts	27	\$3.98
Michigan	28	\$3.98
Arkansas	29	\$3.98
Colorado	30	\$3.98
Kentucky	31	\$3.98
Tennessee	32	\$3.52
Idaho	33	\$3.98
Virginia	34	\$3.98
Ohio	35	\$3.98
Iowa	36	\$3.98
Alabama	37	\$3.52
California	38	\$3.98

Maryland	39	\$3.98
Texas	40	\$3.38
Nebraska	41	\$3.98
Oklahoma	42	\$3.98
Missouri	43	\$3.98
Georgia	44	\$3.98
South Dakota	45	\$3.98
Indiana	46	\$3.52
Delaware	47	\$3.98
Utah	48	\$3.98
Louisiana	49	\$3.98
North Carolina	50	\$3.52
Oregon	51	\$3.98

Toys "R" Us

State	Tax Ranking	Price of Legos
Alaska	1	\$29.99
North Dakota	2	\$29.99
Maine	3	\$29.99
West Virginia	4	\$29.99
Vermont	5	\$29.99
New Mexico	6	\$29.99
Rhode Island	7	\$29.99
Wyoming	8	\$29.99
Mississippi	9	\$29.99
Florida	10	\$29.99
Hawaii	11	\$29.99
New York	12	\$29.99
New Hampshire	13	\$29.99
District of Columbia	14	\$29.99
South Carolina	15	\$29.99
Wisconsin	16	\$29.99
Montana	17	\$29.99
New Jersey	18	\$29.99
Illinois	19	\$29.99
Kansas	20	\$29.99
Minnesota	21	\$29.99
Nevada	22	\$29.99

Pennsylvania	23	\$29.99
Washington	24	\$29.99
Arizona	25	\$29.99
Connecticut	26	\$29.99
Massachusetts	27	\$29.99
Michigan	28	\$29.99
Arkansas	29	\$29.99
Colorado	30	\$29.99
Kentucky	31	\$29.99
Tennessee	32	\$29.99
Idaho	33	\$29.99
Virginia	34	\$29.99
Ohio	35	\$29.99
Iowa	36	\$29.99
Alabama	37	\$29.99
California	38	\$29.99
Maryland	39	\$29.99
Texas	40	\$29.99
Nebraska	41	\$29.99
Oklahoma	42	\$29.99
Missouri	43	\$29.99
Georgia	44	\$29.99
South Dakota	45	\$29.99
Indiana	46	\$29.99
Delaware	47	\$29.99
Utah	48	\$29.99
Louisiana	49	\$29.99
North Carolina	50	\$29.99
Oregon	51	\$29.99

State	Tax Ranking	Price of Barbie Doll
Alaska	1	\$21.99
North Dakota	2	\$21.99
Maine	3	\$21.99
West Virginia	4	\$21.99
Vermont	5	\$21.99
New Mexico	6	\$21.99
Rhode Island	7	\$21.99
Wyoming	8	\$21.99

Mississippi	9	\$21.99
Florida	10	\$21.99
Hawaii	11	\$21.99
New York	12	\$21.99
New Hampshire	13	\$21.99
District of Columbia	14	\$21.99
South Carolina	15	\$21.99
Wisconsin	16	\$21.99
Montana	17	\$21.99
New Jersey	18	\$21.99
Illinois	19	\$21.99
Kansas	20	\$21.99
Minnesota	21	\$21.99
Nevada	22	\$21.99
Pennsylvania	23	\$21.99
Washington	24	\$21.99
Arizona	25	\$21.99
Connecticut	26	\$21.99
Massachusetts	27	\$21.99
Michigan	28	\$21.99
Arkansas	29	\$21.99
Colorado	30	\$21.99
Kentucky	31	\$21.99
Tennessee	32	\$21.99
Idaho	33	\$21.99
Virginia	34	\$21.99
Ohio	35	\$21.99
Iowa	36	\$21.99
Alabama	37	\$21.99
California	38	\$21.99
Maryland	39	\$21.99
Texas	40	\$21.99
Nebraska	41	\$21.99
Oklahoma	42	\$21.99
Missouri	43	\$21.99
Georgia	44	\$21.99
South Dakota	45	\$21.99
Indiana	46	\$21.99
Delaware	47	\$21.99

Utah	48	\$21.99
Louisiana	49	\$21.99
North Carolina	50	\$21.99
Oregon	51	\$21.99

State	Tax Ranking	Price of Bike
Alaska	1	\$49.99
North Dakota	2	\$49.99
Maine	3	\$49.99
West Virginia	4	\$49.99
Vermont	5	\$49.99
New Mexico	6	\$49.99
Rhode Island	7	\$49.99
Wyoming	8	\$49.99
Mississippi	9	\$49.99
Florida	10	\$49.99
Hawaii	11	\$49.99
New York	12	\$49.99
New Hampshire	13	\$49.99
District of Columbia	14	\$49.99
South Carolina	15	\$49.99
Wisconsin	16	\$49.99
Montana	17	\$49.99
New Jersey	18	\$49.99
Illinois	19	\$49.99
Kansas	20	\$49.99
Minnesota	21	\$49.99
Nevada	22	\$49.99
Pennsylvania	23	\$49.99
Washington	24	\$49.99
Arizona	25	\$49.99
Connecticut	26	\$49.99
Massachusetts	27	\$49.99
Michigan	28	\$49.99
Arkansas	29	\$49.99
Colorado	30	\$49.99
Kentucky	31	\$49.99
Tennessee	32	\$49.99
Idaho	33	\$49.99

Virginia	34	\$49.99
Ohio	35	\$49.99
Iowa	36	\$49.99
Alabama	37	\$49.99
California	38	\$49.99
Maryland	39	\$49.99
Texas	40	\$49.99
Nebraska	41	\$49.99
Oklahoma	42	\$49.99
Missouri	43	\$49.99
Georgia	44	\$49.99
South Dakota	45	\$49.99
Indiana	46	\$49.99
Delaware	47	\$49.99
Utah	48	\$49.99
Louisiana	49	\$49.99
North Carolina	50	\$49.99
Oregon	51	\$49.99

State	Tax Ranking	Price of Diapers (88 pack)
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Alaska	1	\$24.99
North Dakota	2	\$24.99
Maine	3	\$24.99
West Virginia	4	\$24.99
Vermont	5	\$24.99
New Mexico	6	\$24.99
Rhode Island	7	\$24.99
Wyoming	8	\$24.99
Mississippi	9	\$24.99
Florida	10	\$24.99
Hawaii	11	\$24.99
New York	12	\$24.99
New Hampshire	13	\$24.99
District of Columbia	14	\$24.99
South Carolina	15	\$24.99
Wisconsin	16	\$24.99
Montana	17	\$24.99
New Jersey	18	\$24.99
Illinois	19	\$24.99

Kansas	20	\$24.99
Minnesota	21	\$24.99
Nevada	22	\$24.99
Pennsylvania	23	\$24.99
Washington	24	\$24.99
Arizona	25	\$24.99
Connecticut	26	\$24.99
Massachusetts	27	\$24.99
Michigan	28	\$24.99
Arkansas	29	\$24.99
Colorado	30	\$24.99
Kentucky	31	\$24.99
Tennessee	32	\$24.99
Idaho	33	\$24.99
Virginia	34	\$24.99
Ohio	35	\$24.99
Iowa	36	\$24.99
Alabama	37	\$24.99
California	38	\$24.99
Maryland	39	\$24.99
Texas	40	\$24.99
Nebraska	41	\$24.99
Oklahoma	42	\$24.99
Missouri	43	\$24.99
Georgia	44	\$24.99
South Dakota	45	\$24.99
Indiana	46	\$24.99
Delaware	47	\$24.99
Utah	48	\$24.99
Louisiana	49	\$24.99
North Carolina	50	\$24.99
Oregon	51	\$24.99