KASB KANSAS ASSOCIATION OF SCHOOL BOARDS
Serving Educational Leaders, Inspiring Student Success

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Testimony before the
House Committee on Taxation

on

HB 2237 - Concerning taxation

by

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Mr. Chairman, Members of the Committee:

Thank you for the opportunity to appear today as a proponent on **HB 2237** on behalf of the Kansas Association of School Boards. We support additional revenue for education and other state programs, which HB 2237 would address. KASB's position on revenue, adopted by the KASB Delegate Assembly in December, reads:

> "The state should strive to achieve from the major revenue sources, sales, income and property taxes, a balanced and equitable mix of revenues that are suitable to support public services, including funding for quality education. Taxes should be broadly based to ensure all Kansans share fairly in the cost of public services."

We believe that there are several reasons that a comprehensive approach to tax reform is the best path forward for Kansas. We appreciate the opportunity to share that with you today.

Comprehensive tax reform will give Kansas a stable revenue outlook for the future.

The cuts to income tax rates for both individuals and businesses in 2012 proved to be unsustainable leading to significant cuts in many state organizations including K-12 Education operating funds that have been practically flatlined since 2009.

The volatility and unpredictability of the impact that the tax cuts had on revenue was best illustrated though the struggle of accurately developing consensus revenue estimates that have been off significantly since 2013. With revenue reserves, long since depleted, and a lower than expected revenue stream, painful cuts that have limited and even decreased services have hit every part of the state including education.

Comprehensive reform will also change the path towards zero which has proven to be detrimental to K-12 Education in other states.

The experience of no income tax states is not positive for education.

Because Kansas tax policy is based on the eventual goal of eliminating the state income tax, KASB studied the educational results of the seven states without income tax. Not only are none of these states ranked above Kansas – all seven are the bottom half of the nation, ranking as follows: Wyoming 28th, Texas 32nd, South Dakota, 34th, Washington, 35th, Florida 43rd, Alaska 49th and Nevada 50th.

As a group, these non-income tax states actually provide more total funding for K-12 education, but if mineral rich and sparsely populated Alaska and Wyoming are removed, the no income tax states provide a about $2,000 less per pupil than Kansas when adjusted for regional cost differences.

Including Alaska and Wyoming, these states increased funding by 3.4 percent between 2008 and 2014, compared to Kansas' 1.7 percent, but if those states are removed, the increase was just 0.9 percent – far behind the national average of 6.3 percent and nearly 20 percent for the top achieving states.

A review of tax sources in those states makes another point – each of the no income tax states has some other "leg" of the stool of tax collection. They each rely more heavily on property tax at the state level; on "selective" sales taxes like alcohol and motor fuels, or "other" revenue such as mineral production. These states have alternatives to the income tax Kansas does not have.

Finally, the no income tax states are not eliminating a major revenue source, as Kansas is trying to do. Therefore, they do not have to keep diverting revenue growth to what Kansas calls the "ratchet" or "glide path" or "march to zero," or continue to raise other taxes to make up the loss – because they did not have an income tax in the first place.

A comprehensive revenue package will allow the state to restore needed investments in core services such as education.

Increased funding supports improved educational attainment by allowing districts to hire more teachers and student support staff; expand services; offer competitive salaries; and provide safer, more efficient facilities and new instructional technology.

While there are many non-financial factors to improving education, Kansas and other higher achieving sates have done these things for the past several decades:

- School funding has increased more than inflation, which allowed districts to hire more teachers and support staff; provide competitive salaries and benefits; and improve school facilities, equipment and technology.
- This has allowed Kansas to have one of the lowest pupil-teacher ratios in the nation, have more total employees to work with students and families, expanding early childhood and career technical education programs, and keep average school and districts sizes small and rooted in the community.
- Like Kansas, the most successful states have smaller classes, schools, districts and staff positions compared to enrollment than the national average and less successful states.
- School funding has remained stable compared to state personal income, which means funding rises as incomes rise, but not faster. Since 1990, total K-12 expenditures have remained between 4.5 and 5.0 percent of Kansas personal income.

Kansas needs to raise revenue now to avoid deeper cuts in school funding and other programs and remove the further automatic rate cuts that will hold down school funding indefinitely.

Unless this is done, Kansas will never able to provide the school funding policy which has been successful in the past.

School leaders understand the extremely difficult budget and tax choices the Legislature faces. But KASB believes the current tax policies of the state are making it impossible to deliver the services Kansas needs and wants, because these the costs of these services increase as public demands change.

While the Kansas Association of School Boards was not a partner in the Rise Up Coalition plan, we believe there is a need for additional revenue and this plan takes the broadest steps in that direction.

Just as we said in support of HB 2023 and HB 2178, a comprehensive and balanced approach to taxation is the best step towards finding a complete solution to the budget issues facing Kansas. We would encourage this committee to strongly support a comprehensive tax reform policy that will adequately and equitably restore necessary revenue to the State of Kansas for investment in core services like Education.

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	
					Some College or Higher		Bachelors or higher		Graduate degree or higher					
	Dollars	Rank	Dollars	Rank	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	$45,902	26	59.3%	25	27.9	29	9.4	37	12.2	13	9.2	31
Kansas	**$ 53,444**	**28**	$47,161	**23**	**63.2%**	**12**	**31.5**	**15**	**11.5**	**17**	**13.6**	**19**	**9.5**	**23**
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	Current Spending Per Pupil Rank	Spending on Instruction	Spending on Instruction Rank	Total Revenue Per Pupil	Total Revenue per Pupil Rank	Current Spending Per Pupil	Current Spending Per Pupil Rank	Spending on Instruction	Spending on Instruction Rank	Average Funding Per Pupil	Rank of Average Funding	Percent Change in Funding	Rank in Funding Change
Kansas	**$11,702**	**29**	**$9,972**	**28**	**$6,112**	**26**	**$12,901**	**25**	**$10,995**	**26**	**$6,739**	**24**	**$11,619**	**27**	**1.7**	**38**
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
BottonTen 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	$10,469	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
Kansas	**$11,702**	**29**	**$9,972**	**28**	**$6,112**	**26**	**$12,901**	**25**	**$10,995**	**26**	**$6,739**	**24**	**$11,619**	**27**	**1.7**	**38**
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: % at Basic			% at Proficient			ACT and SAT Adjusted Ranks		Unweighted Ranking and Aspiration States				Weighted Ranking and Aspiration States						
	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	NSLP Eligible (Low Income)	NSLP Ineligible (Not Low Income)	All Students	NSLP Eligible (Low Income)	NSLP Ineligible (Not Low Income)	ACT Pct Meeting All 4 Benchmarks	SAT Mean Score - Combined	Average of Assessment Ranks (Unweighted)	Average of Individual Ranks	Rank of Average Ranks (Unweighted)	Aspiration States (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)	Aspiration States (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	5.8	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	26		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	5.8	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	