

State	Avg Rate 7/1/2010	Bed Tax 7/1/2010	Bundling Fee	Income Tax	Population	Net Rate
Alaska	\$ 451.00	\$ -	\$ -	N	721,523	\$451.00
Hawaii	\$ 239.43	\$ -	\$ -	Y	1,366,862	\$239.43
District of Columbia	\$ 250.00	\$ 13.75	\$ -	Y	572,059	\$236.25
Delaware	\$ 210.65	\$ -	\$ -	Y	900,877	\$210.65
Connecticut	\$ 221.67	\$ 15.90	\$ -	Y	3,581,628	\$205.77
Maryland	\$ 212.53	\$ 14.01	\$ -	Y	5,789,929	\$198.52
Oregon	\$ 212.00	\$ 15.00	\$ -	Y	3,848,606	\$197.00
North Dakota	\$ 195.55	\$ -	\$ -	Y	675,905	\$195.55
Florida	\$ 204.11	\$ 11.69	\$ -	N	18,900,773	\$192.42
New Jersey	\$ 200.47	\$ 11.92	\$ -	Y	8,807,501	\$188.55
New York	\$ 200.00	\$ 12.00	\$ -	Y	19,421,055	\$188.00
New Hampshire	\$ 195.22	\$ 10.74	\$ -	DI	1,321,445	\$184.48
Pennsylvania	\$ 193.83	\$ 10.61	\$ -	Y	12,734,905	\$183.22
Rhode Island	\$ 192.00	\$ 10.56	\$ -	Y	1,055,247	\$181.44
Massachusetts	\$ 196.47	\$ 15.47	\$ -	Y	6,559,644	\$181.00
Nevada	\$ 189.38	\$ 10.42	\$ -	N	2,709,432	\$178.96
Idaho	\$ 184.40	\$ 6.00	\$ -	Y	1,573,499	\$178.40
Colorado	\$ 185.00	\$ 7.62	\$ -	Y	5,044,930	\$177.38
West Virginia	\$ 188.00	\$ 12.72	\$ -	Y	1,859,815	\$175.28
Vermont	\$ 181.96	\$ 10.00	\$ -	Y	630,337	\$171.96
Mississippi	\$ 183.31	\$ 12.09	\$ -	Y	2,978,240	\$171.22
Arizona	\$ 169.78	\$ -	\$ -	Y	6,412,700	\$169.78
Maine	\$ 177.25	\$ 9.75	\$ -	Y	1,333,074	\$167.50
Washington	\$ 166.00	\$ -	\$ -	N	6,753,369	\$166.00
Alabama	\$ 171.00	\$ 5.21	\$ -	Y	4,802,982	\$165.79
Ohio	\$ 177.37	\$ 11.95	\$ 3.91	Y	11,568,495	\$161.51
Kentucky	\$ 168.05	\$ 7.60	\$ -	Y	4,350,606	\$160.45
Wyoming	\$ 160.00	\$ -	\$ -	N	568,300	\$160.00
Utah	\$ 168.49	\$ 12.25	\$ -	Y	2,770,765	\$156.24
New Mexico	\$ 155.00	\$ -	\$ -	Y	2,067,273	\$155.00
Minnesota	\$ 162.91	\$ 8.86	\$ -	Y	5,314,879	\$154.05
South Carolina	\$ 154.01	\$ -	\$ -	Y	4,645,975	\$154.01
Montana	\$ 161.92	\$ 8.30	\$ -	Y	994,416	\$153.62
California	\$ 164.27	\$ 11.16	\$ -	Y	37,341,989	\$153.11
Michigan	\$ 170.00	\$ 20.08	\$ -	Y	9,911,626	\$149.92
Nebraska	\$ 149.12	\$ -	\$ -	Y	1,831,825	\$149.12
Tennessee	\$ 153.07	\$ 6.10	\$ -	DI	6,375,431	\$146.97
North Carolina	\$ 156.75	\$ 10.74	\$ -	Y	9,565,781	\$146.01
Indiana	\$ 151.57	\$ 7.46	\$ -	Y	6,501,582	\$144.11
Virginia	\$ 142.80	\$ -	\$ -	Y	8,037,736	\$142.80
Arkansas	\$ 151.57	\$ 9.93	\$ -	Y	2,926,229	\$141.64
Kansas	\$ 145.44	\$ 4.11	\$ -	Y	2,863,813	\$141.33
Wisconsin	\$ 148.93	\$ 9.65	\$ -	Y	5,698,230	\$139.28
Louisiana	\$ 144.20	\$ 8.02	\$ -	Y	4,553,962	\$136.18
Georgia	\$ 144.41	\$ 13.39	\$ -	Y	9,727,566	\$131.02
South Dakota	\$ 130.00	\$ -	\$ -	N	819,761	\$130.00

Iowa	\$ 142.60	\$ 13.07	\$ -	Y	3,053,787	\$129.53
Texas	\$ 128.00	\$ -	\$ -	N	25,268,418	\$128.00
Missouri	\$ 136.00	\$ 9.27	\$ -	Y	6,011,478	\$126.73
Oklahoma	\$ 125.79	\$ 6.70	\$ -	Y	3,764,882	\$119.09
Illinois	\$ 117.09	\$ 1.50	\$ -	Y	12,864,380	\$115.59
Average	\$ 181.61	\$ 7.91	\$ -	-	6,073,638	\$173.70

Top 25 States	Avg Rate 7/1/2010	Bed Tax 7/1/2010	Bundling Fee	Income Tax	Population	Net Rate
Alaska	\$ 451.00	\$ -	\$ -	N	721,523	\$451.00
Hawaii	\$ 239.43	\$ -	\$ -	Y	1,366,862	\$239.43
District of Columbia	\$ 250.00	\$ 13.75	\$ -	Y	572,059	\$236.25
Delaware	\$ 210.65	\$ -	\$ -	Y	900,877	\$210.65
Connecticut	\$ 221.67	\$ 15.90	\$ -	Y	3,581,628	\$205.77
Maryland	\$ 212.53	\$ 14.01	\$ -	Y	5,789,929	\$198.52
Oregon	\$ 212.00	\$ 15.00	\$ -	Y	3,848,606	\$197.00
North Dakota	\$ 195.55	\$ -	\$ -	Y	675,905	\$195.55
Florida	\$ 204.11	\$ 11.69	\$ -	N	18,900,773	\$192.42
New Jersey	\$ 200.47	\$ 11.92	\$ -	Y	8,807,501	\$188.55
New York	\$ 200.00	\$ 12.00	\$ -	Y	19,421,055	\$188.00
New Hampshire	\$ 195.22	\$ 10.74	\$ -	DI	1,321,445	\$184.48
Pennsylvania	\$ 193.83	\$ 10.61	\$ -	Y	12,734,905	\$183.22
Rhode Island	\$ 192.00	\$ 10.56	\$ -	Y	1,055,247	\$181.44
Massachusetts	\$ 196.47	\$ 15.47	\$ -	Y	6,559,644	\$181.00
Nevada	\$ 189.38	\$ 10.42	\$ -	N	2,709,432	\$178.96
Idaho	\$ 184.40	\$ 6.00	\$ -	Y	1,573,499	\$178.40
Colorado	\$ 185.00	\$ 7.62	\$ -	Y	5,044,930	\$177.38
West Virginia	\$ 188.00	\$ 12.72	\$ -	Y	1,859,815	\$175.28
Vermont	\$ 181.96	\$ 10.00	\$ -	Y	630,337	\$171.96
Mississippi	\$ 183.31	\$ 12.09	\$ -	Y	2,978,240	\$171.22
Arizona	\$ 169.78	\$ -	\$ -	Y	6,412,700	\$169.78
Maine	\$ 177.25	\$ 9.75	\$ -	Y	1,333,074	\$167.50
Washington	\$ 166.00	\$ -	\$ -	N	6,753,369	\$166.00
Average	\$ 208.33	\$ 8.76				
Average without HI	\$ 197.78	\$ 9.14				

Top States Over 9 Million	Avg Rate 7/1/2010	Bed Tax 7/1/2010	Bundling Fee	Income Tax	Population	Net Rate
Florida	\$ 204.11	\$ 11.69	\$ -	N	18,900,773	\$192.42
New York	\$ 200.00	\$ 12.00	\$ -	Y	19,421,055	\$188.00
Pennsylvania	\$ 193.83	\$ 10.61	\$ -	Y	12,734,905	\$183.22
Ohio	\$ 177.37	\$ 11.95	\$ 3.91	Y	11,568,495	\$161.51
California	\$ 164.27	\$ 11.16	\$ -	Y	37,341,989	\$153.11
Michigan	\$ 170.00	\$ 20.08	\$ -	Y	9,911,626	\$149.92
Georgia	\$ 144.41	\$ 13.39	\$ -	Y	9,727,566	\$131.02
Texas	\$ 128.00	\$ -	\$ -	N	25,268,418	\$128.00
Illinois	\$ 117.09	\$ 1.50	\$ -	Y	12,864,380	\$115.59
Average	\$ 166.56					

Bed Tax Analysis	06/01/93	6/1/05	6/1/10	Total
Tax	\$ 1.00	\$ 6.25	\$ 12.01	
Annual Percentage Growth		14.82%	15.15%	1201.00%

2010 65+	2030 65+	Notes
14.10%	21.30%	
14.30%	22.30%	
11.50%	13.40%	tax rate=5.5%
14.10%	23.50%	
14.40%	21.50%	
12.20%	17.50%	
13.00%	18.20%	
15.30%	25.10%	
17.80%	27.10%	
13.70%	20.00%	tax rate=5.5%
13.60%	20.10%	
12.90%	21.40%	tax rate=5.5%
15.50%	22.60%	
14.10%	21.40%	
13.70%	20.90%	tax rate=\$18.41
12.30%	18.60%	
12.00%	18.30%	
10.70%	16.50%	
16.00%	24.80%	
14.30%	24.40%	Rate is from 2008; tax estimated based on reports is 5.5%
12.80%	20.50%	
8.10%	14.70%	
15.60%	26.50%	tax rate=5.5%
12.20%	18.10%	
13.00%	19.70%	Tax increases from \$1899.96/bed to \$2963.04/bed eff 9/1/10
13.70%	20.40%	
13.10%	22.80%	\$1500/bed
14.00%	26.50%	
9.00%	13.20%	
14.10%	26.40%	
12.40%	18.90%	
13.60%	22.00%	tax rate=5.5%
15.00%	25.80%	
11.50%	17.80%	
12.80%	19.50%	
13.80%	20.60%	
13.30%	19.20%	
12.40%	17.80%	tax rate=6%
12.70%	18.10%	
12.40%	18.80%	
14.30%	20.30%	
13.40%	20.20%	
13.50%	21.30%	
12.60%	19.70%	
10.20%	15.90%	eff 10/1/10
14.60%	23.10%	

14.90%	22.40%	
10.50%	15.60%	
13.90%	20.20%	
13.80%	19.40%	
12.40%	18.00%	
13.24%	20.44%	

2010 65+	2030 65+	Notes
14.10%	21.30%	
14.30%	22.30%	
11.50%	13.40%	tax rate=5.5%
14.10%	23.50%	
14.40%	21.50%	
12.20%	17.50%	
13.00%	18.20%	
15.30%	25.10%	
17.80%	27.10%	
13.70%	20.00%	tax rate=5.5%
13.60%	20.10%	
12.90%	21.40%	tax rate=5.5%
15.50%	22.60%	
14.10%	21.40%	
13.70%	20.90%	tax rate=\$18.41
12.30%	18.60%	
12.00%	18.30%	
10.70%	16.50%	
16.00%	24.80%	
14.30%	24.40%	Rate is from 2008; tax estimated based on reports is 5.5%
12.80%	20.50%	
8.10%	14.70%	
15.60%	26.50%	tax rate=5.5%
12.20%	18.10%	

2010 65+	2030 65+	Notes
17.80%	27.10%	
13.60%	20.10%	
15.50%	22.60%	
13.70%	20.40%	
11.50%	17.80%	
12.80%	19.50%	
10.20%	15.90%	eff 10/1/10
10.50%	15.60%	
12.40%	18.00%	

309,755,522

