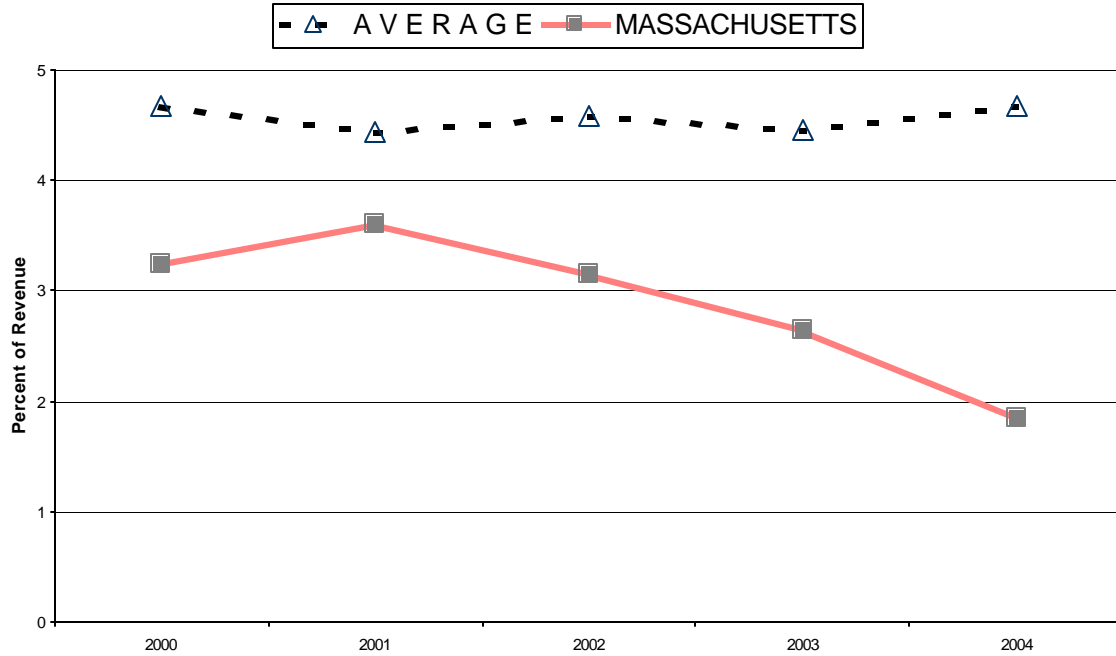


Table 1

State / Local Telecomm Tax as a % of Total Revenue



State	2000	2001	2002	2003	2004	2004 Rank	State	2000	2001	2002	2003	2004	2004 Rank
RHODE ISLAND	8.12	10.33	10.04	4.06	10.59	1	WISCONSIN*	4.71	3.97	4.54	4.46	4.45	26
NEW YORK	7.48	6.93	7.61	9.45	8.31	2	NEW MEXICO	4.45	3.44	5.22	3.61	4.10	27
DISTRICT OF COLUMBIA	8.53	8.42	8.50	7.59	8.20	3	VIRGINIA*	4.28	3.54	4.87	3.99	3.94	28
MARYLAND	6.50	7.18	6.91	6.57	8.16	4	ARKANSAS	3.55	1.52	4.10	4.24	3.86	29
OKLAHOMA	5.87	4.71	4.74	4.62	7.46	5	UTAH	4.98	4.87	6.28	3.63	3.85	30
KANSAS	7.73	6.43	7.16	6.50	6.82	6	NORTH CAROLINA*	3.22	3.31	4.23	3.71	3.83	31
WEST VIRGINIA	7.39	6.54	8.10	7.87	6.79	7	COLORADO	3.90	4.18	3.75	2.71	3.80	32
TEXAS*	5.86	5.96	6.73	6.33	6.71	8	NEW JERSEY	3.32	4.30	3.83	3.35	3.66	33
MISSOURI*	5.80	5.62	5.22	5.52	6.49	9	DELAWARE	3.85	3.75	4.30	3.71	3.57	34
MAINE	5.89	6.15	5.41	5.66	6.18	10	NEVADA*	3.57	3.40	3.85	2.97	3.57	35
OREGON*	4.45	4.08	6.34	3.96	6.13	11	MISSISSIPPI	4.18	4.80	3.94	3.75	3.54	36
LOUISIANA	4.27	4.68	3.96	4.45	5.89	12	CONNECTICUT	3.47	3.77	3.58	3.04	3.49	37
IOWA	7.32	6.21	5.40	5.64	5.76	13	ILLINOIS*	3.16	1.69	2.60	3.98	3.45	38
PENNSYLVANIA*	5.52	4.89	5.50	3.68	5.61	14	SOUTH DAKOTA	3.71	4.48	2.67	3.78	3.39	39
SOUTH CAROLINA*	4.87	5.50	6.43	5.42	5.45	15	NEBRASKA	6.52	3.28	2.08	3.92	3.31	40
TENNESSEE	3.40	3.69	4.07	4.18	5.40	16	CALIFORNIA*	3.51	2.62	2.17	2.50	3.06	41
OHIO*	6.01	5.93	6.81	5.71	5.34	17	IDAHO*	5.33	3.06	2.89	3.50	2.98	42
ARIZONA*	4.01	6.12	4.85	4.26	5.10	18	GEORGIA	3.69	3.23	3.58	3.20	2.95	43
FLORIDA*	3.59	4.16	3.54	4.69	5.08	19	NORTH DAKOTA	-0.03	4.80	1.87	2.29	2.33	44
KENTUCKY*	4.24	5.06	4.83	4.32	5.04	20	WYOMING	2.25	2.91	2.24	2.05	1.96	45
MONTANA	7.03	5.72	6.56	5.29	4.88	21	MASSACHUSETTS	3.24	3.61	3.16	2.64	1.84	46
VERMONT	4.66	5.01	4.06	3.88	4.83	22	MICHIGAN*	3.74	3.95	3.71	3.60	1.80	47
HAWAII	10.59	5.33	6.63	4.65	4.74	23	MINNESOTA	3.40	1.80	2.04	1.13	1.56	48
INDIANA*	5.23	4.59	4.61	3.89	4.73	24	NEW HAMPSHIRE	1.64	1.96	1.01	0.75	1.11	49
AVERAGE	4.68	4.44	4.58	4.46	4.68		ALABAMA*	3.43	4.04	3.48	3.56	1.08	50
WASHINGTON*	4.59	4.60	4.84	4.74	4.67	25							

*Rates represent a statewide average based on all carriers listed for the state. States without an asterisk indicate a single carrier for that state.

Source: Federal Communications Commission (FCC) Paper Report 43-03. The ARMIS Joint Cost Report, 2000-2004.