

Table 2

Comparison of Phone Rates and State/Local Taxes, 2004

State	Phone Bill		State/Local Taxes	
	Avg. Bill	Rank	Tax Pct.	Rank
RHODE ISLAND	30.29	4	10.59	1
NEW YORK	31.67	2	8.31	2
WASHINGTON DC	21.46	30	8.20	3
MARYLAND	27.94	10	8.16	4
WEST VIRGINIA	23.32	21	6.79	5
TEXAS	23.14	22	6.71	6
MISSOURI	20.23	35	6.49	7
MAINE	27.28	13	6.18	8
OREGON	22.66	26	6.13	9
LOUISIANA	22.12	28	5.89	10
IOWA	19.90	36	5.76	11
PENNSYLVANIA	23.45	19	5.61	12
TENNESSEE	23.08	23	5.40	13
OHIO	22.45	27	5.34	14
ARIZONA	22.66	25	5.10	15
FLORIDA	21.14	33	5.08	16
KENTUCKY	28.87	7	5.04	17
MONTANA	26.02	16	4.88	18
HAWAII	26.23	15	4.74	19
INDIANA	19.74	37	4.73	20
WASHINGTON	21.33	32	4.67	21
WISCONSIN	33.84	1	4.45	22
NEW MEXICO	23.74	18	4.10	23
VIRGINIA	31.43	3	3.94	24
ARKANSAS	27.53	11	3.86	25
UTAH	21.41	31	3.85	26
NORTH CAROLINA	23.32	20	3.83	27
COLORADO	25.62	17	3.80	28
NEW JERSEY	17.09	38	3.66	29
MISSISSIPPI	28.73	9	3.54	30
CONNECTICUT	21.08	34	3.49	31
ILLINOIS	21.78	29	3.45	32
NEBRASKA	28.75	8	3.31	33
CALIFORNIA	16.05	39	3.06	34
GEORGIA	28.90	6	2.95	35
<b>MASSACHUSETTS</b>	<b>29.88</b>	<b>5</b>	<b>1.84</b>	<b>36</b>
MICHIGAN	27.45	12	1.80	37
MINNESOTA	22.67	24	1.56	38
ALABAMA	26.84	14	1.08	39

Phone rates based on monthly residential rates in largest reported City in each state.

Source: FCC ARMIS Reports, Reference Book of Rates, Price Indices, and Household Expenditures for Telephone Service.