

	CONNECTICUT	MASSACHUSETTS	NEW HAMPSHIRE	NEW YORK	RHODE ISLAND
THE BOTTOM LINE	Least Tax-Friendly	Not Tax Friendly	Most Tax Friendly	Least Tax-Friendly	Not Tax-Friendly
AVERAGE SALES TAX	6.35%	6.25%	None	8.49%	7%
INCOME TAX RANGE	Low: 3% High: 6.99%	Flat 5.1%	Low: None (but dividends and interest are taxed) High:	Low: 4.0% (plus municipal income taxes) High: 8.82% (plus municipal income taxes)	Low: 3.75% High: 5.99%
GAS TAX PER GALLON	\$0.42	\$0.27	\$0.24	\$0.46	\$0.35
MEDIAN PROPERTY TAX	\$2,114 in taxes per \$100,000 of assessed home value	\$1,294 in taxes per \$100,000 of assessed home value	\$2,296 in taxes per \$100,000 of assessed home value	\$1,812 in taxes per \$100,000 of assessed home value	\$1,723 in taxes per \$100,000 of assessed home value
TAX ON INHERITANCES AND ESTATES	Yes	Yes	No	Yes	Yes