

**GAS deficit OIL fee IMPORT tax ENERGY budget
COAL price FUEL barrel BTU cost GAS deficit
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GAS deficit OIL fee IMPORT**

D O U B L E JEOPARDY

**THE IMPACT OF ENERGY TAXES
ON LOW-INCOME HOUSEHOLDS**

**COLD heating FUEL
gallons ENERGY bills
COST poverty KWH
fuel HEATING bills**

A Report by the
Economic Opportunity Research Institute
and The Grier Partnership for the
National Council of Senior Citizens and
Villers Advocacy Associates

MARCH 1988

D O U B L E
JEOPARDY
THE IMPACT OF ENERGY TAXES
ON LOW-INCOME HOUSEHOLDS

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by Ronald F. Pollack and Lawrence T. Smedley 2

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WARNING: ENERGY TAXES ARE HAZARDOUS PROCEED WITH CAUTION

This is a cautionary report about choices and their consequences.

Congress, attempting once again to confront the continuing crisis of the deficit and the threat that it poses to our entire economy, must consider whether to increase tax revenues – and if so by what means. In a presidential election year, making choices will be especially difficult. Any decision will inflict pain somewhere in our society. The question is whether choices can be made that will be at least reasonably fair.

Recent history has shown that tax choices can meet that test. A significant and bipartisan achievement of the 1986 Tax Reform Act was the removal of six million low-income Americans from the income tax rolls. But the President's refusal to consider an increase in upper-income and corporate tax rates adopted in the 1986 overhaul has forced Congress to consider other revenue sources, including energy taxes.

Energy taxes can be aimed at specific targets – oil imports or gasoline consumption – or imposed more broadly on energy consumption in general. Any of these three energy taxes could be structured to yield large revenues, and they are advertised as having other attractions. It is said that they would encourage conservation, reduce dependence on unstable foreign supplies, stimulate our domestic energy industry, and enhance our balance of trade. Surely (so the argument goes) they represent a reasonable way to increase revenues and reduce the deficit without unduly burdening anyone. Not surprisingly, energy taxes have begun to generate powerful support, not only on Capitol Hill but also among some of the presidential candidates.

But whatever their merits, energy taxes have some serious drawbacks. To see their flaws in proper perspective, we must understand current patterns of energy use among vulnerable households, and we must be able to accurately forecast the comparative effects of different taxes. That is the purpose of this analysis, conducted by the Economic Opportunity Research Institute and The Grier Partnership at the request of the National Council of Senior Citizens and Villers Advocacy Associates.

At a time when the burden of energy costs may seem mild to many Americans, it is important to bear in mind that the poor have never had an opportunity to recover from the unprecedented price-increase shocks that were first experienced more than a decade ago. Consequently, millions of low-income households find that meeting today's energy expenses represents a challenge almost as great as paying for basic housing and food. Because they are already at risk of sliding further into impoverishment, the prospect of new energy taxes places them in double jeopardy.

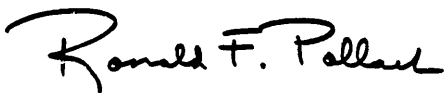
This study concerns itself especially with the plight of the low-income elderly because, as our analysis makes clear, they are particularly vulnerable to the effects of energy taxes. Unlike many Americans, they cannot compensate for price increases by trying to increase their incomes. Unlike those of us who may have become casual about our use of energy, the elderly poor cannot readily adopt conservation strategies, because for the most part they are already conserving wherever and however they can. They have no maneuvering room. They are, in a real sense, held hostage by energy costs, and our report shows with great specificity just how little flexibility is available to low-income households, especially low-income elderly households.

As our report demonstrates, low-income elderly households are currently spending four times as much of their available income on energy as is true of the average household. For affluent Americans, a new energy tax would be the equivalent of a luxury excise tax: mildly irritating but bearable. For many of the elderly poor, it would be a calamity.

This is an important study. It provides, for the first time, updated state-by-state data on current energy consumption patterns and the distributional effects of each of the three basic types of energy taxes noted above. The report presents an accurate picture of the income and resources available to the poor from which these taxes would have to be paid. The study shows that energy taxes are not only unfair but also unaffordable.

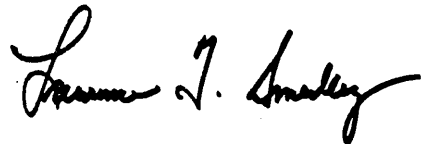
This report is also useful, we believe, as a cautionary exercise applicable to any tax proposal – a reminder that lawmakers are always subject to the Law of Unintended Consequences. It works like this:

Some years ago, Congress deregulated energy prices. Some years after that, Congress acknowledged that post-deregulation price increases were working a severe hardship on poor people, and enacted a federal energy assistance program to help low-income households pay their utility bills. Although never adequately funded, the energy assistance program currently helps nearly 7 million low-income households. This year, Congress authorized \$1.5 billion for the program. That was \$300 million less than the year before, and half a billion dollars less than the year before that. As our report shows, a seemingly modest energy tax could boost the cost of energy sufficiently to effectively cancel out the entire remaining value of the federal energy assistance effort. A better example of the Law of Unintended Consequences would be hard to find.



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PRIOR BILL AMOUNT
LATE PYMT CHARGE
TOT BALANCE FOR

AMOUNT

Wide Tax Rises

'88 Taxes

Negotiations On Deficit Bog Down

States For It and Users Against

Tough Negotiations

Oil-Import Fee Is Back

STARTING OCTOBER 5, 1987, COUNTY AGENCIES ACCEPT
FOR THE MARYLAND ENERGY ASSISTANCE PROGRAM (MEAP)
AVAILABLE TO ELIGIBLE LOW-INCOME CUSTOMERS TO HEL
BILLS. LOOK FOR MORE INFORMATION ABOUT THIS A
ASSISTANCE PROGRAMS IN THE MARYLAND MAY
ENCLOSED WITH THIS MONTH'S BILL.

The plight of America's poor worsens.

is at the highest
level ever — 29
percent — for the
nation's 18 million
Hispanics, with
5.3 million of the
total living below
the line.
• Despite easy
talk about "lazy
bums" and "shift-
less poor," 41.5
percent

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PART 1

THE ENERGY CRISIS OF 1988

A decade ago, Congress and the Carter Administration sought to promote “energy security” for the United States by allowing the price of domestic oil and natural gas to rise to world market levels controlled by OPEC. That strategy yielded some benefits: it led to greater domestic production of oil and spurred a nationwide movement to conserve energy. But decontrol also inflicted immediate and severe pain upon millions of American households.

Driven by energy costs, inflation skyrocketed. Except during wartime, the cost of living had never risen so sharply. Congress recognized that energy deregulation was working a particular hardship on families with low and fixed incomes, and made a commitment in 1979 to relieve at least part of their distress by establishing a federal program to help them with their fuel bills. The Low Income Home Energy Assistance Program seemed assured of adequate funding when Congress recommended that it receive 25 percent of the anticipated \$227 billion in revenues from the Crude Oil Windfall Profits Tax, enacted in 1980 to recapture some of the excess profits being pocketed by oil producers after decontrol.

That promise has been broken. The Energy Assistance program has never been funded at more than \$2.1 billion per year.¹ It has reached only about a third of the 23 million households eligible for assistance, and has covered only about a fourth of their energy bills.²

Meanwhile, the energy crisis seems to have faded from memory, except for those who are still struggling with its aftershocks. The recent collapse of oil prices, reflected most conspicuously at gas station pumps, reinforces the impression that the cost of energy today is moderate.

For middle-class Americans, there is some truth to this perception. Adjusting for inflation, gasoline prices are half what they were in 1981. Utility bills have been climbing, but not radically.³ Most middle-class families wouldn't hesitate before turning up the thermostat or taking to the highway in a gas-guzzler. Energy costs are not especially burdensome for them.

But energy costs represent a different reality for the poor.⁴ In their case, the notion that energy prices are reasonable is simply wrong.

Having never received the help that was promised, millions of low-income households continue to be squeezed — forced to spend more and more of their limited resources on energy. In 1978, at the height of the energy crisis, the average low-income household spent 11 percent of its income on energy; by 1986, this outlay had climbed to 15 percent.⁵

On some days, many of America's poorest households must choose whether to heat or to eat. That kind of choice is beyond the comprehension of most middle-class Americans, including those charged with responsibility for federal energy and tax policies. But for the poor, the fact is that the energy crisis of the '70s has never disappeared. It remains a daily part of their lives.

NOW THEY ARE THREATENED by another kind of energy crisis. This time, Congress and the Reagan Administration, prompted by the arbitrary timetables of the Gramm-Rudman-Hollings Act and by last October's pandemonium in Wall Street, have agreed to work harder at doing something meaningful about the federal deficit. In principle, this is a good idea. But so was the idea of doing something about energy security. The trouble starts when the poor must pay for someone else's good intentions.

To pursue this analogy, it is worth noting that the United States, after making progress for a few years, has been slipping again and is now as dependent on foreign oil as in 1977. Recent price drops caused by temporary global overproduction merely mask the reality. The poor paid disproportionately for a promise of energy security that has never been fulfilled. Now they face the prospect of being asked to pay more than their share of the bill for a series of deficit-cutting exercises that run the same risk of failing to address fundamental problems.

The threat is double-edged. On the one hand, Congress and the Administration, having agreed in November to try to reduce the deficit by \$76 billion over the next two years, will repeatedly be tempted to trim spending by making more cuts in discretionary programs (such as Energy Assistance) and by whittling major entitlement programs. On the other



hand, budget negotiators will be searching for ways to find new tax revenues—starting with their agreement to raise \$9 billion in fiscal year 1988—without disrupting the personal or corporate income tax rates adopted in the Tax Reform Act of 1986.

The spending and deficit-control bills adopted by Congress and signed by the President in late December illustrated the confusing complexity of the challenge that continues to confront Congress and the White House. To reach the goal of cutting the deficit by \$33.3 billion in fiscal year 1988, Congress made last-minute cuts in spending levels for many domestic discretionary programs (including Energy Assistance), postponed or stretched out a number of military-spending commitments, imposed various tax increases affecting mostly corporations and wealthy individuals, cut Medicare outlays by limiting reimbursements to hospitals and doctors, and authorized the sale of several billions' worth of government assets. But even with these maneuvers, the deficit projected for 1988 will be virtually unchanged from the \$148 billion deficit of 1987. Thus Congress will face the same challenge in 1988 that posed so much difficulty in 1987: how to trim outlays and raise revenues without raising personal income tax rates, a move that would invite a presidential veto.

The alternative revenue sources under consideration include three types of energy taxes: a fee on imported oil, an increase in the federal excise tax on gasoline, and a more broadly based BTU tax that would be applicable to most kinds of energy consumption. Negotiators did not select any of these

as stopgap revenue sources for 1988. In the longer run, however, one or more of these taxes is likely to develop strong political support. Several of the presidential candidates, including some liberal Democrats, support an oil import fee, for example.

The purpose of this report is to inject a note of caution into the debate by quantifying the impact that these energy taxes would have on the poor and on other Americans living on fixed incomes. The report focuses especially on the elderly poor, because new energy taxes would have a substantial impact on them.

To provide a framework within which to assess the impact of the proposed taxes, the report begins with a profile of current energy use patterns in low-income elderly households. Then, by synthesizing the latest available data from the Department of Energy's Residential Energy Consumption Survey and the Census Bureau's Current Population Survey, the report offers detailed assessments of current energy costs and the effects that can be anticipated from new taxes. This makes it possible to provide a series of tables incorporating, for the first time, specific state-by-state projections of the impact of import fees, gas taxes, and BTU taxes on vulnerable populations.⁶

Among our major findings are these:

ENERGY TAXES:

- *Energy taxes pose a special threat to the low-income elderly, because they spend 4 times as much of their income on energy as do other households.*
- *The impact of energy taxes will fall hardest on fixed-income poor households, mainly the elderly, because of their inability to offset unanticipated cost increases by increasing their earnings.*

OIL IMPORT FEE:

- *A \$5-per-barrel fee on oil imports will cost senior citizens \$1.9 billion per year and will cost the poor \$1.5 billion per year.*
- *Elderly households account for more than a third of all households that rely on home heating oil and are thus especially vulnerable to taxes on petroleum.*
- *Low-income elderly households heating with oil could find their discretionary income – that is, the funds available to pay for items other than shelter and food – dropping by as much as 23.6 percent because of an import fee.*
- *Taxes affecting the price of all petroleum products will fall hardest on the 1 million households that are simultaneously elderly, poor, and use oil for heat. Most are in the Northeast.*

GASOLINE TAX:

- *The poor and elderly rely on automobiles to a greater extent than is widely understood, and are highly vulnerable to increased taxes on gasoline.*
- *A 10-cent-per-gallon increase in the gasoline tax will cost the elderly \$1.3 billion and the poor \$1.1 billion per year.*
- *For the low-income elderly, the impact of a gas tax increase will vary significantly by region. The tax could wipe out from 4.8 percent to 17.7 percent of household discretionary income after food, housing, and home energy costs are accounted for.*
- *The impact of a gas tax increase on the low-income population as a whole would be greatest in the South, the West, and especially in the upper Midwest, where low-income households already spend 14 percent of their income on gasoline; a 10-cent-per-gallon increase will boost this to 16.5 percent.*
- *Either a gasoline tax or an oil import fee would have the effect of cancelling out the value of the federal Low Income Home Energy Assistance Program, currently funded at \$1.5 billion.*

BTU TAX:

- *Although more broadly based than a gas tax or an import fee, and thus less regressive in its effect, a BTU tax applicable to the cost of all energy would cost elderly households \$740 million and low-income households \$600 million per year.*
- *Low-income households will bear a disproportionate burden of any BTU energy tax because energy costs 3.5 times more as a percent of income for low-income households than for the population at large.*

The text of this report and the detailed tables that follow provide an opportunity to evaluate the distributional impact of each proposed energy tax in detail and to see how different states and populations will be affected by them. It is important to keep in mind that these numbers necessarily represent averages and aggregates, and that some households will be even more severely impacted by these taxes than our data indicate.

Behind these statistics are millions of real people in need. Their household finances have never recovered from the energy price shocks of the past decade. Now the prospect of new energy taxes places them in double jeopardy.

PART 2

THE ELDERLY AS ENERGY HOSTAGES: HOUSEHOLD BUDGETS AND FUEL USE

ENERGY COSTS AND HOUSEHOLD BUDGETS

To understand how the elderly will be affected by new energy taxes, it is first necessary to understand the role that energy costs currently play in different household budgets. As Figure 1 illustrates, casual generalizations about the affluence of the elderly can be dangerously misleading.

The average elderly household spends 5 percent of its annual income on home energy. The average elderly *low-income* household, on the other hand, must use more than 17 percent of its income to meet home energy expenses. The difference is dramatic.

There are about 25 million households in the United States headed by an elderly person. Their average income is approximately \$21,000 per year. Housing, food, and home energy costs absorb 30 percent, leaving nearly \$15,000 of discretionary income with which to meet other expenses.

However, poverty and near-poverty are more pervasive among the elderly than is generally understood. Nearly a fourth of all elderly households have incomes at or below 125 percent of the poverty level. Some 5.8 million elderly households have average annual incomes of only about \$5,300. When the costs of housing, food, and home energy are deducted, the average low-income elderly household has less than \$500 left in discretionary income.

The word "discretionary" becomes almost meaningless in this context. A household reserve of \$493 per year offers very little maneuvering room for "discretionary" spending choices — \$9.48 per week, to be exact.

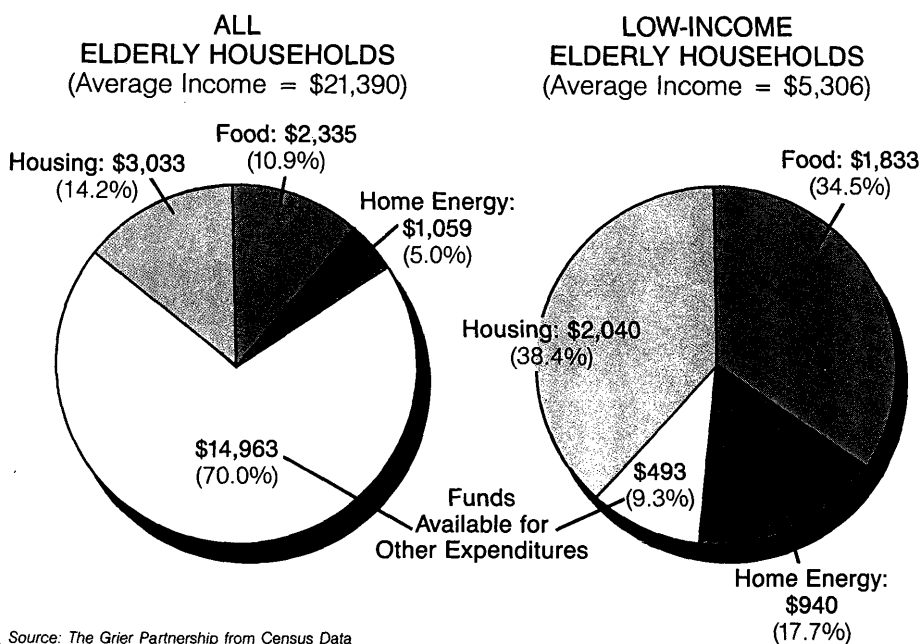
The average low-income elderly household must pay for clothing, medicine, transportation, and other necessities on a budget of less than \$10 a week. So a seemingly modest energy tax that might be a minor annoyance to most consumers could be a severe shock to the elderly poor.

For example, consider how two households that heat with oil would be affected by a 10 percent increase in home energy costs. The increase would absorb less than one percent of the discretionary income of a typical non-poor elderly household. But it would eat up 22 percent of the discretionary income of a low-income elderly household.

Most families can adapt to cost increases by cutting back a bit on consumption or, if need be, by figuring out strategies to compensate for increased costs by increasing income. But neither of these options is available to most of the elderly poor. Low-income elderly households have little opportunity either to control how much energy they use or to adjust to any cost increases.

More than 90 percent of all households headed by an elderly person have no one in the household who works full-time and who might be able, under optimum circumstances, to increase his or her take-home pay to help meet rising energy costs. By the same token, few of the retired elderly can hope to re-enter the labor force.⁷

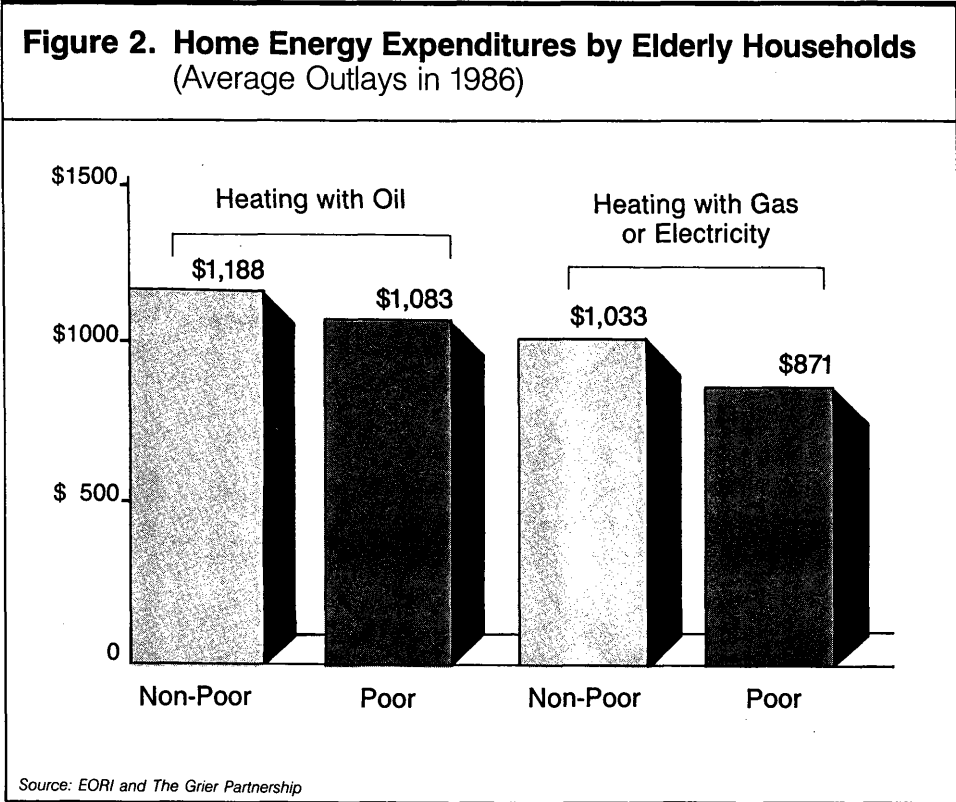
Figure 1. Major Budget Expenditures by Elderly Households
(In 1986 Dollars)



Some analysts argue that payment of Social Security cost-of-living adjustments and other benefits based on changes in the Consumer Price Index (CPI) will offset the impact of rising energy costs, because increases in such costs are reflected in the index. In fact, however, the CPI is a very broad index that attempts to weigh the impact of prices on consumers of all ages and income levels. Fuels make up 6 percent of the CPI, reflecting their proportionate role in the average household budget. But fuels account for three times as high a share of the budget of the typical low-income elderly household. Benefit payments based on the Consumer Price Index do not adequately reflect a surge in prices for a single necessity like energy that disproportionately burdens the elderly poor.

To a greater or lesser degree, many consumers can respond to increased energy costs by using less energy. But here, too, the elderly are less adaptable, especially in the case of basic outlays for heating and cooling. Turning down the thermostat in February increases the risk of hypothermia. Turning off the fan or the air conditioner in August increases the risk of heat stroke. Moreover, large numbers of the elderly live in inferior, energy-wasteful houses with inadequate insulation and old apartment buildings with inefficient heating and cooling systems.

For all of these reasons the elderly poor are, in a real sense, energy hostages. Despite their much lower incomes, they must spend nearly as much on home energy as the elderly non-poor.



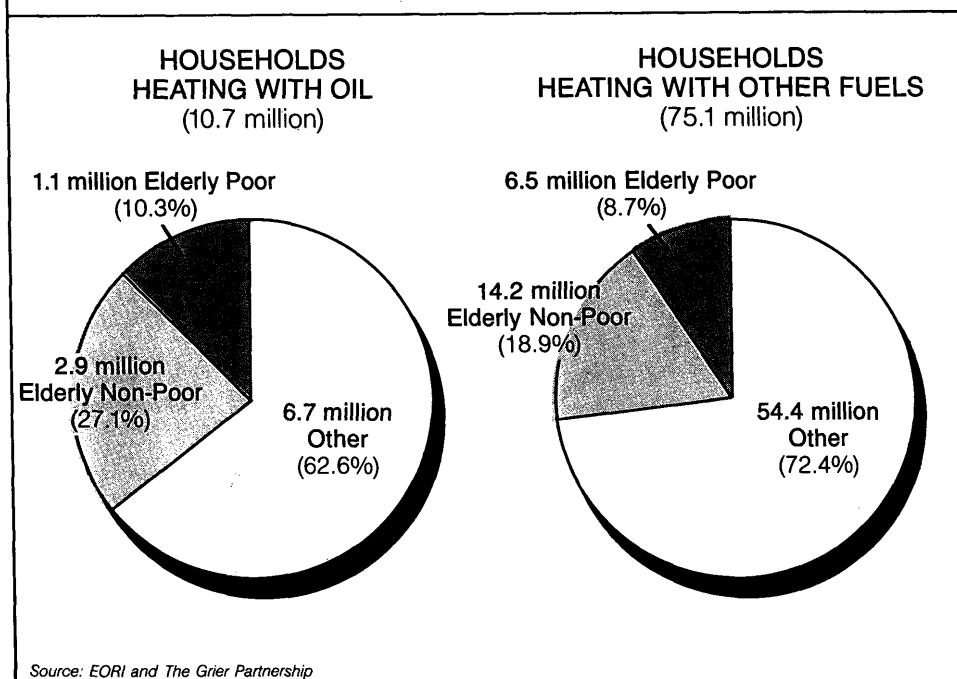
As Figure 2 shows, low-income elderly households who use gas or electricity spend 84 percent as much as non-poor elderly households using the same fuels. And outlays by low-income elderly households heating with oil are more than 90 percent of outlays for the same fuel by non-poor households. In other words, poverty means significantly lower income, but it does not mean significantly lower outlays for basic energy requirements.

PATTERNS OF FUEL USE

A tax in the form of an oil import fee would work a particular hardship on the elderly because they are disproportionately dependent on oil heat and thus are uniquely vulnerable to any tax that directly or indirectly affects the price of home heating oil. As shown in Figure 3, elderly households account for only 28.7 percent of all U.S. households, but they account for 37.4 percent of all households heating with fuel oil.

Furthermore, among all low-income households heating with oil, the elderly poor are particularly at risk. Approximately 2.1 million households around the nation with incomes below 125 percent of poverty depend on oil for heating. Of these, 53 percent are headed by an elderly person. The burden of a tax on residential oil heating fuels would thus fall most heavily on the 1.1 million households that are elderly, poor, and dependent upon oil for heat.

Figure 3. Household Fuel Use Patterns by Age and Income Status (1986)

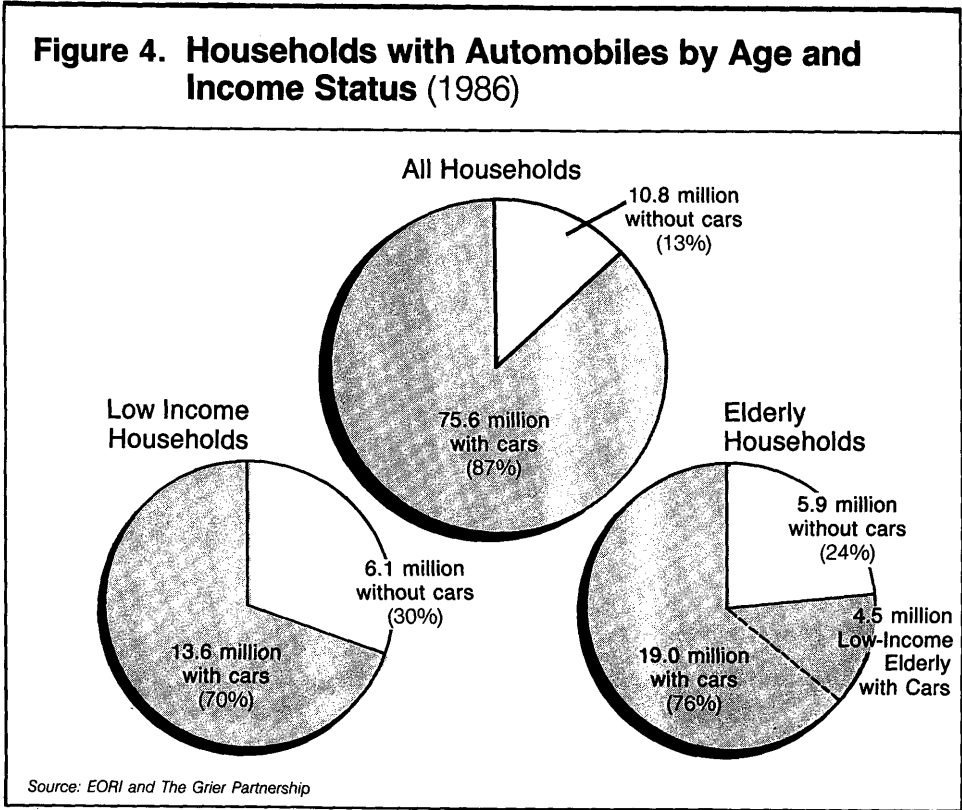


The pattern of oil use for home heating has strong regional characteristics. The Northeast is by far the most heavily oil-dependent region; of all U.S. households that heat with oil, 73 percent live in the Northeast. Among elderly households heating with oil, 65 percent are in the Northeast, and a similar proportion of low-income elderly households heating with oil lives there. The second largest concentration of use is in the South, where more than 17 percent of all low-income elderly households dependent on oil heat are located.

The majority of Americans in all age and income categories do not heat their homes with oil. But all households would be affected by a broad-based energy tax, such as a BTU tax, which would be charged for consumption of gas and electricity as well as oil. An estimated 55.6 percent of all households and 54 percent of elderly households heat with gas; 16.8 percent of all households and 14.9 percent of elderly households use electricity for heating and cooling.

PATTERNS OF AUTOMOBILE USE

The impression is widespread that most of the poor and elderly do not use cars. If that were true, they would not be particularly affected by taxes that raise gasoline prices; but it is not true. On the contrary, as Figure 4

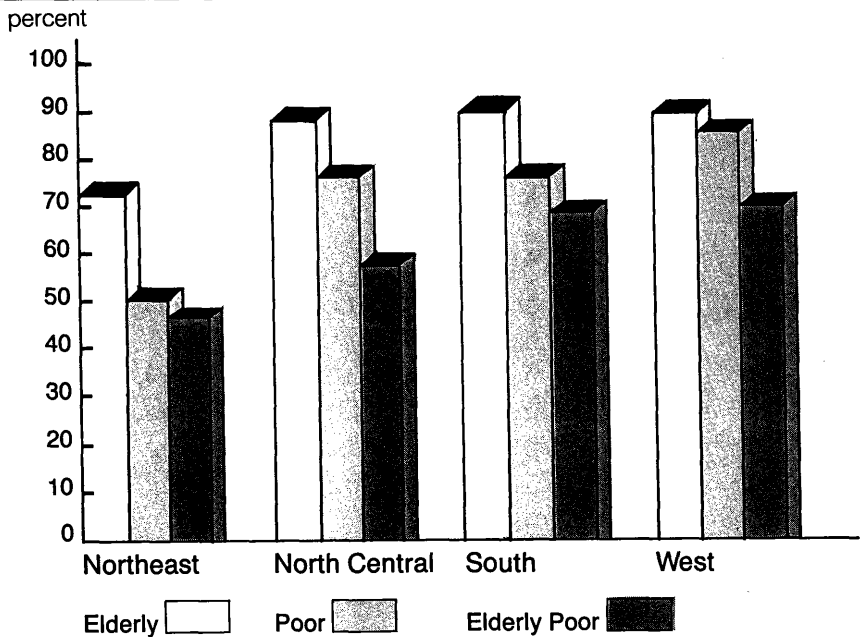


shows, of the nearly 20 million low-income households in the United States, more than 13 million, or 69 percent, have automobiles. More than 74 percent of all elderly households and more than 50 percent of low-income elderly households have cars. Clearly they are vulnerable to gasoline price increases, just like other households—more so, in fact, because of their low and fixed incomes.

Patterns of automobile ownership and use by the poor and elderly vary by region. As Figure 5 indicates, low-income and particularly low-income elderly households in the South and West are far more likely to own a car than are similar households in the Northeast and North Central census regions.

The greatest contrast is between the Northeast and West, which is not surprising, given the nearly total absence of public transportation in large parts of the West. In the Northeast, only half of all low-income households and slightly less than half of all elderly low-income households have cars. By contrast, in the West more than 85 percent of the poor and nearly 70 percent of the elderly poor depend on cars. Rising gasoline prices will therefore affect a greater proportion of low-income and elderly households in the South and West than elsewhere in the nation, although large numbers of people in all regions will be affected.

Figure 5. Percentages of Households with Automobiles by Census Region, Age, and Income Status (1986)



Source: EORI and The Grier Partnership

The casual observer might reasonably conclude from these statistics that New England and the Middle Atlantic states would find a hike in gasoline taxes to be less of a burden to the poor and elderly than would the South Atlantic or Pacific states. But this is not the case. The reason has to do with the complex characteristics of fuel use by consumers across the country.

The Department of Energy's surveys indicate that, while fewer of the elderly poor drive in the Northeast, those who do drive tend to use more gasoline per household than do their counterparts in the South and West. Expenditures by the elderly poor who drive appear to be highest in the Northeast, where low-income elderly drivers had average expenditures of \$727 for gasoline in 1986, while similar households in the West and South had costs of \$478 and \$459, respectively.

FOR LOW-INCOME HOUSEHOLDS that are not headed by senior citizens, the regional pattern is somewhat different. In this case, households in the upper Midwest appear to have the highest driving expenditures, followed by the Southwest and South. Low-income households with cars in Iowa, for example, had average gasoline expenditures of \$1,125 in 1986, and in Alabama they spent \$986. In Pennsylvania, by contrast, the average low-income household with a car spent \$706 in 1986. Thus, both in the case of low-income households in general and of the elderly poor in particular, it is impossible to draw exact conclusions about the impact of a gasoline tax based on regional location alone.

There is no question that low-income drivers use less gasoline than do other drivers. On average, they use 22 percent less. It is also clear that the elderly who drive spend about half as much on gasoline, on average, as do younger drivers. Low-income elderly drivers have the lowest per-household gasoline expenditures. In 1986 they spent just 40 percent as much as did non-poor non-elderly drivers.

It should be remembered, however, that the average poor household with income at or below 125 percent of the poverty level has an annual income of only \$7,554, or 25 percent of the income of the average non-poor household. The elderly poor have an even lower average income of \$5,306 annually. For those low-income households that rely on cars, gasoline costs account for 11 percent of average household income, compared to only 3.6 percent of the income of non-poor households. Similarly, low-income elderly drivers, despite their much lower expenditures, still spend 7.8 percent of their household income on gasoline. This is twice as much, as a proportion of total income, as the non-poor and non-elderly spend at the gas pump.

PART 3

THE IMPACT OF ENERGY TAXES

A decade of deficits has left the United States between a rock and a hard place. Seemingly unable to make major cuts in military spending, and facing an urgent need to fund initiatives such as AIDS research and assistance for the homeless, budget negotiators have tried to trim the deficit by reducing outlays for Medicare, farm subsidies, student loans, and other programs. In upcoming deliberations, Congress will naturally be tempted to look at the savings that might be obtained by further trimming Medicare, Medicaid, Social Security cost-of-living adjustments, low-income home energy aid, and other income support programs. But this approach raises fundamental questions of fairness at a time when unemployment is still a problem, many older Americans live on fixed incomes, and more than 33 million Americans of all ages are living in poverty.

When budget outlays cannot be reduced, the normal way to control deficits is, of course, to raise revenues. But broad tax initiatives appear to be out of the question, at least for now.

Congress devoted much of 1986 to passing the Tax Reform Act, which was supposed to be "revenue neutral" but actually had the effect of reducing revenues from personal income taxes by as much as \$25 billion per year.

To help offset that loss, corporate taxes were increased. Now corporations are pressing for new tax concessions, and with elections looming there is little support for rehashing the debate about personal income taxes. In any case, President Reagan remains adamantly opposed to any general tax increase, and it is doubtful that Congress could override a veto on this issue.

Faced with the probability of a political stalemate until 1989, Congress has begun to explore other kinds of tax increases. Among these are several varieties of energy taxes, including seven different kinds of gasoline taxes, six types of oil import fees, and two broad-based BTU taxes applicable to most forms of energy consumption.⁸

As noted previously, some of these taxes could develop strong support on Capitol Hill in 1988. But all of the energy taxes under consideration have the drawback of being consumption taxes, which are, by definition, regressive. That is, they work a greater hardship on poor consumers than on rich consumers. By increasing the cost of living, they also hurt people with fixed incomes. In short, they discriminate against the poor and the elderly.

PROPOSERS OF ENERGY TAXES acknowledge that such taxes are regressive, but they argue that energy taxes are less *blatantly* regressive than some other kinds of consumption taxes (such as the excise taxes collected on sales of cigarettes and beer), because energy taxes, by being imposed on everybody, are less specifically focused on consumers of modest income. By the same token, proponents maintain that energy taxes can produce comparatively greater revenue with less pain. Proponents of a gasoline tax argue that now would be an opportune time to impose such a tax because gas prices are relatively low, and they also argue that a gas tax increase would promote energy conservation. All of these claims may be valid, but they should not be taken out of context; for perspective, the risks as well as the rewards must be scrutinized.

This report has already demonstrated that the poor and elderly are disproportionately vulnerable to increases in energy costs regardless of cause, because they must already devote so much of their income to paying for energy, because they depend heavily on heating oil, because they must rely more on cars than is widely recognized, and because they cannot readily adapt to cost increases by reducing energy consumption. Any form of energy tax will therefore affect them disproportionately. But the nature and severity of the impact will vary, depending on the type of tax imposed. It is important to weigh the differences.

For purposes of simplicity, this report focuses on one tax in each of the three major categories. We have examined the impact of a \$5-per-barrel fee on oil imports; a 10-cents-per-gallon gasoline tax; and a 20-cents-per-million-BTU energy tax.

► IMPORT FEE

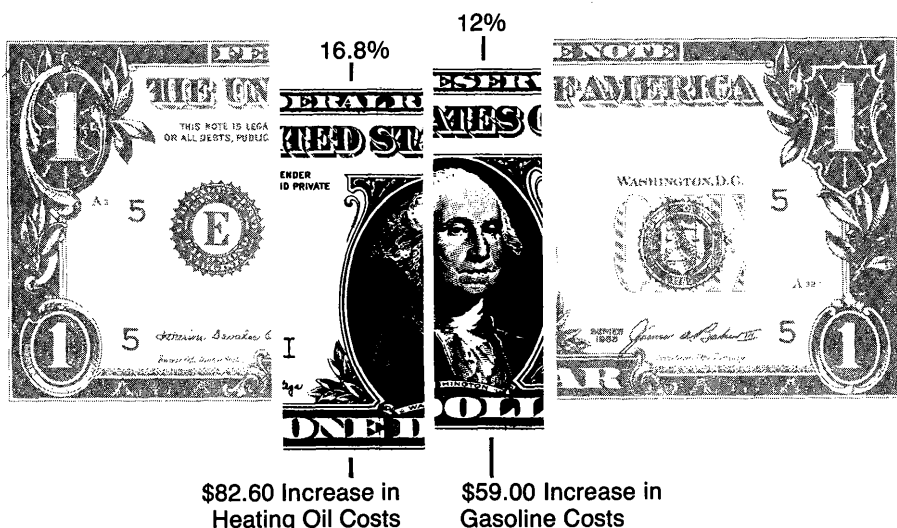
The U.S. is currently consuming nearly 6 billion barrels of oil a year. Imported oil accounted for 33 percent of total consumption in 1986, up from 27 percent in 1976. The staff of the House Ways and Means Committee has estimated that a fee of \$5 per barrel on imported petroleum products would raise roughly \$8 billion in revenues in 1988.

Support for an import fee is strongest among domestic oil producers, whose profits have languished since the collapse of oil prices early in 1986. Obviously, a fee on imports would act as a general price-support mechanism. The increased cost of imported oil would give producers leeway to raise the price of domestic oil as well. But proponents also argue that an import fee would decrease U.S. dependence on foreign oil, thus promoting energy security, and would enhance our balance of trade, thus helping to control the deficit.

Whatever its attractions, an oil import fee has some serious drawbacks. The cost to consumers far outstrips the revenue yield to the Treasury, because the fee acts mainly to subsidize oil producers. For every dollar of fee revenue that flows to the Treasury, two dollars will go to the oil companies, collected from consumers paying higher prices for every petroleum-based product.⁹

Figure 6. Impact of a \$5-per-Barrel Oil Import Fee on Low Income Elderly Households

Percentage Reduction in \$493 Annual Household "Discretionary" Income



Source: EORI and The Grier Partnership

The impact of an oil import fee will be felt most dramatically by residential heating oil consumers and by drivers. The first-year cost of a \$5-per-barrel fee to heating oil users alone will be approximately \$900 million. For gasoline consumers, the cost will be approximately \$9.8 billion.

An import fee will be particularly hard on the elderly poor, affecting their household energy consumption costs in two ways. First, the fee will trigger a significant increase in home heating costs for the 2.6 million low-income households heating with fuel oil or kerosene. As Figure 6 shows, the increased price of home heating oil will cost the low-income elderly more than \$82 per year, on average, eating up nearly 17 percent of the so-called "discretionary" funds currently remaining after food, housing, and home energy bills have been paid.

The second major impact will be on the 13.6 million low-income households that rely on cars for transportation. For non-elderly poor households, average gasoline expenditures will rise by \$116 per year. For the elderly poor, as Figure 6 shows, the increase will be \$59, equivalent to 12 percent of total discretionary income.

Although the number of households that are elderly, poor, and use home heating oil is small as a percentage of the total U.S. population, it still exceeds 1 million nationwide. Most of these households also rely on cars for transportation. For these low-income elderly households, the combined impact of the import fee on home and transportation energy costs will be especially severe, absorbing nearly 29 percent of their discretionary income.

The import fee will have a variety of regional effects. In many of the colder states of the Northeast and Midwest, the import fee will result in annual home heating cost increases of more than \$100 per household. In Illinois, Indiana, Michigan, Ohio, Wisconsin, North Dakota, Alaska, Oregon, and Washington, the low-income elderly heating with oil will see their home energy bills increase by more than 10 percent.

In most other states, including many southern states and the Frost Belt states of the Northeast and Midwest, the home energy bills of the poor and elderly will increase by 5 to 10 percent. In terms of absolute numbers, the impact is likely to be greatest in the Northeast, which, as noted previously, has the highest concentration of households that are low-income, headed by an elderly person, and dependent on oil for heat.

The impact of an import fee on gasoline consumption costs will have somewhat the opposite regional effect that it has on home energy bills. This is because slightly higher proportions of the population own cars in the South and West, as noted previously. But regardless of residence, the increase in gasoline costs for drivers will be substantial.

In all but two states, the increase will exceed 12 percent. Low-income elderly households in New Jersey, New York, Missouri, Georgia, Kentucky, Mississippi, Arkansas, Oklahoma, Texas, Nevada, Wyoming and California can expect to experience increases of over 14 percent.

The shock of an import fee will be felt by every region and income group, because it affects both domestic and foreign oil prices and ripples through the entire range of petroleum products. In terms of proportional impact, it will fall hardest on low-income and elderly heating oil users. But it will also have a marked impact on drivers who are poor and elderly, and on low-income consumers of petroleum-based products.

The total cost of a \$5-per-barrel import fee to elderly households will be \$1.9 billion per year. For low-income households, the cost will be \$1.5 billion per year. To put this figure in perspective, remember that the federal Energy Assistance program is currently budgeted at \$1.5 billion. The impact of an oil import fee would neutralize the federal government's current effort to help relieve the burden of energy costs on the poor.

► **GASOLINE TAX**

The federal excise tax on gasoline is now 9 cents per gallon. Revenues from the tax are set aside for the Highway Trust Fund, which pays for construction and improvement of highways, bridges, and mass transportation systems. Most proponents of an increase in the tax would apply it to general revenue rather than earmarking it for the trust fund. Current U.S. gasoline consumption is more than 100 billion gallons a year, so a 10-cents-per-gallon tax increase could generate about \$10 billion for the Treasury.

At first glance, a gas tax appears to be an easy way to raise a large amount of money. A gas tax alone would not eliminate a \$150-billion deficit, of course, but it would help. Proponents also argue that it would encourage drivers to save fuel, thus reducing U.S. dependence on foreign oil supplies and contributing to our energy security. They also claim that gasoline consumption in the U.S. is undertaxed compared to many other countries.

These arguments, particularly concerning the benefits of energy conservation, doubtless have merit. But they must be weighed against the burdens that would be imposed by such a tax. A gas tax is in principle much the same as a tax on oil imports, and it will have much the same kind of impact, albeit without the crushing blow to low-income consumers of home heating oil.

Nationally, based upon their share of total U.S. consumption, a 10-cents-per-gallon tax will cost households approximately \$8.2 billion, about 16 percent of which will come from senior citizens. Many low-income and elderly households will find their outlays for gasoline increasing by more than 10 percent.

It is true that the Treasury will benefit from a gas tax, but at the cost of taking \$1.1 billion dollars in buying power from low-income households. Senior citizens as a group will lose \$1.3 billion to the tax. On average, low-income drivers will pay \$98 more per year for gasoline, while the typical impact on low-income senior citizens who drive will be \$50 per year.

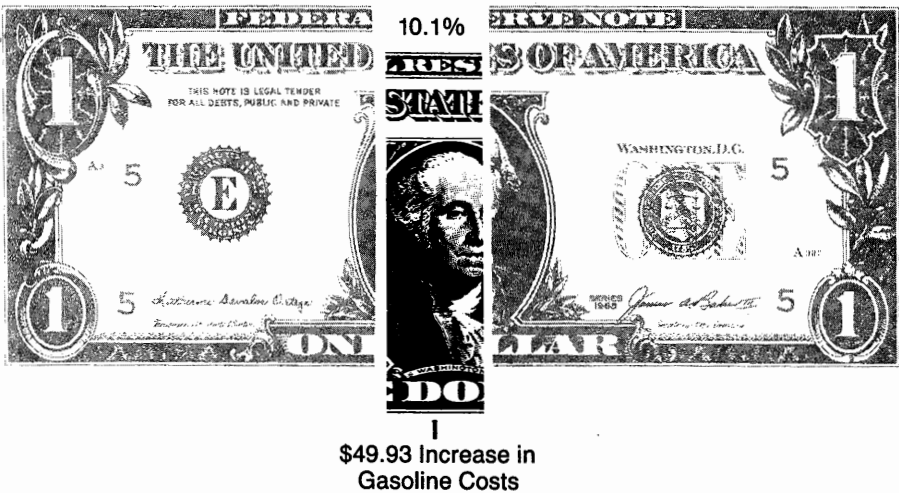
As Figure 7 shows, the average low-income elderly household that drives will find that a 10-cent-per-gallon gas tax will cut its discretionary income by 10 percent. The impact will vary substantially from household to household, however, because of the tremendous variety of gasoline consumption patterns, even among people in the same locality with similar demographic characteristics.

Although a large minority of senior citizens do not drive, it would be wrong to assume that a gas tax will not affect them. When the price of gasoline goes up, the cost of providing services to the elderly goes up. Community agencies serving the elderly poor must pay more for fuel used by social service workers, home care providers, and volunteers. The fact that this hidden cost increase cannot be readily quantified does not make it less significant. In fact, it will probably lead to trimming program services, because federally funded programs are unlikely to be able to increase their budgets to offset the added cost burden.

As previously noted, taxes on gasoline have a very uneven impact pattern when viewed on a state-by-state and demographic basis. In the Department of Energy's Residential Transportation Energy Consumption Survey, the sample population of low-income elderly households that drive is relatively small, and specific state-by-state extrapolations from such a small

Figure 7. Impact of a 10¢-per-Gallon Gasoline Tax on Low Income Elderly Households with Automobiles

Percentage Reduction in \$493 Annual Household "Discretionary" Income



Source: EORI and The Grier Partnership

base are risky. On a regional basis, however, the data appear sufficient to support some general projections.

The gas tax will generally affect individual poor elderly households more adversely in the Northeast than elsewhere, but will affect a greater proportion of such households in other parts of the country. The average gasoline cost increase for elderly poor households in the Northeast will exceed the national average by 74 percent. On the other hand, only 46 percent of the low-income elderly households in the Northeast depend on cars for transportation, compared to 65 percent of all low-income elderly households in the West and South.

For low-income households in general, the impact of a gasoline tax will fall hardest in the upper Midwest, the Southeast, and the Mountain States. Cost increases of \$110 or more per year can be expected in these regions for the non-elderly poor. The impact will be broadest in the West, where approximately 81 percent of the poor rely on cars for transportation, and in the South, where 73 percent of the poor use cars. In the North Central region, 68 percent of the poor depend on automobiles; the figure for the Northeast is 50 percent.

Some proponents of a gas tax argue that it would be beneficial because it would encourage people to save fuel by driving less. Regardless of the merits of energy conservation as a national goal, this argument seems to assume that much of the driving being done by American households is unnecessary. There is no evidence that this is true of the poor. On the contrary, the best available survey information on discretionary and non-discretionary driving by the poor and elderly indicates that most trips are necessary (e.g., to the doctor, to the supermarket) and that no alternative to the family car is readily available.¹⁰

Poor people are sometimes forced to rely on cars for two reasons that proponents of a gas tax may overlook. First, public transportation is virtually non-existent in most rural areas where people must routinely travel long distances for work, medical care, food, and other supplies. Cuts since 1981 in federal support for rural minibuses and other transportation systems have made this situation worse. Cities, on the other hand, generally have mass transit systems, but low-income neighborhoods are often underserved.

Clearly, the complexity of transportation patterns and gasoline consumption characteristics across the nation make it difficult to draw precise conclusions about the local and regional impacts of a gas tax on the poor and elderly. What can be said, however, is that low-income and elderly households dependent on automobiles, regardless of location, will be severely affected. Even in the case of marginally poor households, the impact of a gas tax increase could more than offset the modest benefits conferred by tax reductions under the 1986 Tax Reform Act.

On that point, some proponents of a gas tax have suggested that Congress could relieve the burden on the poor and near-poor by providing an

income tax deduction for federal gas taxes. This proposal offers only the illusion of relief, however. Most marginally poor taxpayers do not file itemized returns, and thus could not take advantage of a deduction. And people who are too poor to pay any taxes at all would have nothing to deduct anything from. There is, in short, no easy way to exempt low-income households from the impact of a gasoline tax.

► BTU TAX

Unlike taxes applied selectively to gasoline or imported oil, a BTU tax would apply to most forms of energy consumption. In effect, it would be a national energy tax, based on the energy content of fuel used, measured in BTUs (British Thermal Units, a standard way to compare heat values of different fuels). A BTU tax could be imposed at the point of production (e.g., mine mouth or oil well head), at the point of energy generation (power plant), or at the point of consumption (based on household meter readings). Renewable energy sources such as solar and wind energy and small-scale hydropower systems could be exempted.

Because a BTU tax would apply to such a high percentage of all the energy consumed in the United States, a comparatively modest tax rate would yield higher revenues than gas taxes or oil import fees. Its regressive effect would thus be less harsh. On the other hand, a BTU tax would have an impact on all sectors of the economy—manufacturing, transportation, marketing, services, and residential heating and cooling—because all require energy consumption.

In 1986, the United States consumed 74 quadrillion BTUs of energy. Adjusting for anticipated exemptions, and for the comparatively high administrative and enforcement costs of a BTU tax, the House Ways and Means Committee staff has estimated that a 20-cents-per-million-BTU tax would yield approximately \$9.8 billion in its first year, increasing to about \$10.5 billion in the third year after enactment.¹¹

Oil accounted for 32 quadrillion BTUs of U.S. energy consumption in 1986. A BTU tax would therefore affect more than twice as much energy consumption as would an import fee on oil, and the individual cost per unit of energy consumed would be much smaller. A 20-cent BTU tax would cost consumers and drivers \$3.5 billion, compared to the \$10.7 billion cost of a \$5-per-barrel oil import fee.

The BTU tax would raise residential energy costs by \$127 million in California, \$93 million in New York and \$100 million in Illinois. The average annual home energy bill of the elderly poor in those states would increase by \$13.42, \$16.05, and \$24.27 respectively. The impact on driving costs would follow the same pattern as that of the gasoline tax, but on a much more modest scale per capita.

As applied to home energy costs, the 20-cent BTU tax would mean,

on average, a loss of 3.3 percent of the discretionary income of low-income elderly households. For those households that drive, it could absorb an additional 2.5 percent of discretionary income. In dollars, the cost to average elderly poor and non-elderly poor households would be, as Figure 8 shows, approximately \$16 and \$19 per year respectively.

In the case of home energy consumption, the regional impact of a BTU tax would differ significantly from that of an oil import fee. An import fee would, as noted previously, affect the Northeast disproportionately because of its greater dependence on home heating oil. The BTU tax would have a much more varied effect, influenced more by weather than by fuel type. The poor and elderly in colder states would feel the tax effect more heavily. For example, low-income elderly households in Michigan and Minnesota could expect a 2.4 percent increase in home energy costs, compared to an increase of only 1.4 percent in Alabama and a nearly negligible increase of .8 percent in Hawaii.

Regardless of their location, however, low-income households would bear a disproportionate burden of *any* energy tax because, as noted previously, energy costs consume 3.5 times as much of their total household income as is true of the population at large. And, because the low-income elderly spend 4 times as much of their income on energy as do other

Figure 8. Impact of a 20¢-per-Million-BTU Tax on Low Income Elderly Households

Percentage Reduction in \$493 Annual Household "Discretionary" Income



Source: EORI and The Grier Partnership

households, the burden would be greatest of all on them.

There is no doubt that a broadly based BTU tax or other form of national energy tax would raise more revenue with less immediate and direct pain to the poor and elderly than an oil import fee or a gasoline tax. On the other hand, a BTU tax would have its own hidden effects. In a society as energy-dependent as ours, the cost of an energy tax would eventually be reflected in the prices of all goods and services required by the poor and elderly.

That process would be complex, of course. Some of the costs would be absorbed, to some extent, by the producers of goods and services. Other costs would be passed on, dollar for dollar, to consumers. In either case, the ultimate burden of a BTU tax would be greater than it first appears.

The tables that follow provide detailed projections of energy costs on a state-by-state basis for each of the taxes discussed in this report. These projections clearly show that energy taxes will impose a disproportionate hardship on the nation's poor and elderly, regardless of where they live and regardless of the type of tax imposed.

Our projections do not show — indeed, cannot possibly show — whether the revenues from these taxes could ever be sufficient to justify the hardships imposed. Ultimately, that particular cost-benefit equation is political, not mathematical.

Our projections do demonstrate, however, that energy taxes have a largely illusory appeal. They could contribute in the short run to controlling the deficit, but only by creating more inequity within our society. That should be disturbing, because tax policy ought to have the opposite effect. When taxes are truly fair and progressive, they should close equity gaps rather than open new ones.

It is worth noting that the Congressional Budget Office, after studying the effects of the Tax Reform Act and other adjustments to the tax code over the past decade, recently concluded that these changes have had the effect of substantially lowering the tax burden of the nation's wealthiest one percent of taxpayers while increasing that burden for the poorest 10 percent.¹²

In other words, tax equity remains an elusive goal. Energy taxes, as currently proposed, would make that goal more remote. ■

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Definitions Applicable to Tables:

Low-income households: Households with money income at or below 125% of the poverty level as defined by the federal Office of Management and Budget.

Elderly households: Households headed by an individual aged 60 or older.

Gasoline Tax: A tax of 10 cents per gallon on sales of gasoline.

Oil Import Fee: A fee of \$5 per barrel on imported oil.

BTU Tax: A tax of 20 cents per million BTUs of energy consumption. (BTU = British Thermal Unit, a standard measure of energy content, used to compare the heat value of different fuels.)

Table 1. Low-Income, Elderly, and Low-Income Elderly Households

STATE	LOW-INCOME HOUSEHOLDS	ELDERLY HOUSEHOLDS	LOW-INCOME ELDERLY HOUSEHOLDS
ALABAMA	418,300	430,500	150,700
ALASKA	17,800	17,200	2,100
ARIZONA	178,900	329,200	63,600
ARKANSAS	272,300	295,400	118,600
CALIFORNIA	1,573,700	2,342,000	396,900
COLORADO	167,200	253,000	22,500
CONNECTICUT	119,400	334,500	59,500
DC	54,100	68,200	14,500
DELAWARE	35,100	62,900	10,500
FLORIDA	795,700	1,644,800	277,400
GEORGIA	511,500	584,100	198,700
HAWAII	48,700	81,800	15,400
IDAHO	73,400	91,900	17,900
ILLINOIS	802,000	1,107,400	251,400
INDIANA	371,900	577,100	146,000
IOWA	233,700	365,900	73,300
KANSAS	166,800	270,800	56,500
KENTUCKY	380,100	420,200	126,500
LOUISIANA	378,300	432,900	144,300
MAINE	88,500	134,100	38,100
MARYLAND	211,300	420,800	82,500
MASSACHUSETTS	318,500	679,000	123,100
MICHIGAN	650,700	903,600	203,000
MINNESOTA	272,000	463,400	99,800
MISSISSIPPI	276,100	272,700	113,000
MISSOURI	335,700	571,000	114,800
MONTANA	72,800	83,000	19,400
NEBRASKA	100,200	180,900	40,000
NEVADA	63,200	81,400	16,400
NEW HAMPSHIRE	45,600	99,300	21,400
NEW JERSEY	339,100	846,000	144,000
NEW MEXICO	112,300	117,600	28,900
NEW YORK	1,408,900	1,984,400	495,800
NORTH CAROLINA	478,600	642,100	210,700
NORTH DAKOTA	50,600	68,900	15,600
OHIO	637,100	1,060,300	198,200
OKLAHOMA	267,700	312,000	85,300
OREGON	186,300	284,500	62,400
PENNSYLVANIA	716,700	1,501,100	292,100
RHODE ISLAND	58,500	106,600	23,100
SOUTH CAROLINA	304,500	384,600	158,600
SOUTH DAKOTA	61,400	83,100	22,700
TENNESSEE	460,000	505,600	179,900
TEXAS	1,161,500	1,387,900	406,700
UTAH	84,700	119,100	22,500
VERMONT	27,600	52,500	7,300
VIRGINIA	302,700	553,200	158,600
WASHINGTON	272,100	445,300	74,000
WEST VIRGINIA	215,200	279,200	84,200
WISCONSIN	302,300	520,200	104,300
WYOMING	33,700	45,100	10,000
TOTALS	16,515,000	24,898,300	5,802,700

Table 2. Impact of Energy Taxes on Low-Income Households

STATE	LOW-INCOME HOUSEHOLDS	GAS TAX	IMPORT FEE	BTU TAX
ALABAMA	418,300	\$ 33,396,449	\$ 39,757,677	\$ 14,226,670
ALASKA	17,800	1,368,578	1,629,260	872,893
ARIZONA	178,900	20,910,256	24,893,162	8,072,275
ARKANSAS	272,300	11,171,763	13,299,718	9,343,988
CALIFORNIA	1,573,700	87,215,497	103,827,973	41,835,641
COLORADO	167,200	24,811,694	29,537,731	10,800,467
CONNECTICUT	119,400	8,139,273	14,825,279	3,049,486
DC	54,100	2,127,859	2,957,186	1,681,103
DELAWARE	35,100	3,397,888	4,349,855	1,611,855
FLORIDA	795,700	70,637,138	85,363,050	26,902,031
GEORGIA	511,500	31,103,968	40,135,038	16,072,870
HAWAII	48,700	3,491,520	4,156,572	1,255,395
IDAHO	73,400	6,768,761	8,058,049	3,685,060
ILLINOIS	802,000	49,896,840	63,086,415	40,189,326
INDIANA	371,900	24,001,696	30,457,967	18,414,837
IOWA	233,700	18,247,836	22,624,595	9,647,864
KANSAS	166,800	14,563,495	17,805,242	6,626,763
KENTUCKY	380,100	26,648,292	31,724,157	13,192,352
LOUISIANA	378,300	24,018,841	28,593,858	12,960,891
MAINE	88,500	2,128,010	7,553,120	1,361,620
MARYLAND	211,300	24,983,191	32,067,221	10,784,501
MASSACHUSETTS	318,500	12,780,480	30,118,499	5,758,683
MICHIGAN	650,700	42,279,409	53,624,419	34,628,929
MINNESOTA	272,000	24,894,072	30,982,451	13,302,254
MISSISSIPPI	276,100	17,484,219	20,814,547	8,123,423
MISSOURI	335,700	26,280,044	32,247,291	12,656,411
MONTANA	72,800	6,222,110	7,407,273	3,759,813
NEBRASKA	100,200	8,430,120	10,403,181	4,229,584
NEVADA	63,200	6,745,909	8,030,844	2,989,087
NEW HAMPSHIRE	45,600	2,601,438	5,552,289	1,075,320
NEW JERSEY	339,100	26,777,608	44,739,791	10,023,949
NEW MEXICO	112,300	10,215,466	12,161,269	5,019,646
NEW YORK	1,408,900	44,647,445	108,955,677	25,858,418
NORTH CAROLINA	478,600	34,373,757	44,901,011	17,009,447
NORTH DAKOTA	50,600	4,036,320	5,071,522	2,381,912
OHIO	637,100	54,100,453	67,189,173	34,881,953
OKLAHOMA	267,700	20,859,560	24,832,810	12,315,165
OREGON	186,300	9,241,067	11,001,270	5,490,787
PENNSYLVANIA	716,700	34,822,948	70,771,595	16,317,869
RHODE ISLAND	58,500	1,964,630	5,022,504	942,994
SOUTH CAROLINA	304,500	15,671,722	20,909,868	8,588,313
SOUTH DAKOTA	61,400	4,038,512	5,075,226	2,467,462
TENNESSEE	460,000	42,692,640	50,824,571	18,132,219
TEXAS	1,161,500	96,825,136	115,268,019	47,032,481
UTAH	84,700	9,416,191	11,209,751	5,658,732
VERMONT	27,600	1,069,668	2,878,564	507,798
VIRGINIA	302,700	33,053,992	42,295,605	14,324,870
WASHINGTON	272,100	14,770,938	17,584,450	8,578,645
WEST VIRGINIA	215,200	9,001,185	13,293,673	7,092,336
WISCONSIN	302,300	21,433,202	27,293,743	17,746,196
WYOMING	33,700	3,716,013	4,423,825	1,925,453
TOTALS	16,515,000	\$ 1,129,475,100	\$ 1,511,587,832	\$ 601,408,039

Table 3. Impact of Energy Taxes on Elderly Households

STATE	ELDERLY HOUSEHOLDS	GAS TAX	IMPORT FEE	BTU TAX
ALABAMA	430,500	\$ 23,623,548	\$ 28,123,271	\$ 12,241,734
ALASKA	17,200	2,389,730	2,844,916	1,044,536
ARIZONA	329,200	17,000,414	20,238,589	8,196,904
ARKANSAS	295,400	10,499,098	12,498,927	8,424,370
CALIFORNIA	2,342,000	152,290,467	181,298,175	67,239,747
COLORADO	253,000	20,172,353	24,014,706	10,097,151
CONNECTICUT	334,500	27,299,532	48,591,546	9,601,281
DC	68,200	2,135,641	3,548,758	1,433,353
DELAWARE	62,900	3,410,315	5,054,470	1,630,641
FLORIDA	1,644,800	70,895,473	88,619,422	30,005,760
GEORGIA	584,100	31,217,722	42,885,560	14,412,992
HAWAII	81,800	6,096,683	7,257,956	2,238,028
IDAHO	91,900	5,503,125	6,551,339	3,182,336
ILLINOIS	1,107,400	58,918,200	79,388,749	44,254,907
INDIANA	577,100	28,341,208	38,512,756	21,646,993
IOWA	365,900	19,527,958	25,306,209	12,890,027
KANSAS	270,800	15,585,153	19,715,161	8,561,586
KENTUCKY	420,200	18,850,124	22,440,624	12,406,372
LOUISIANA	432,900	22,572,638	26,872,188	12,143,118
MAINE	134,100	7,137,452	16,801,050	3,091,275
MARYLAND	420,800	25,074,560	36,670,310	12,228,644
MASSACHUSETTS	679,000	42,866,373	85,504,353	16,409,828
MICHIGAN	903,600	49,923,535	67,781,831	38,166,442
MINNESOTA	463,400	26,640,440	35,052,417	18,566,487
MISSISSIPPI	272,700	12,367,761	14,723,525	6,935,279
MISSOURI	571,000	28,123,641	35,863,675	17,275,078
MONTANA	83,000	5,058,687	6,022,246	3,146,290
NEBRASKA	180,900	9,021,510	11,687,595	6,023,020
NEVADA	81,400	5,484,546	6,529,221	2,595,362
NEW HAMPSHIRE	99,300	8,725,355	16,244,912	3,110,512
NEW JERSEY	846,000	47,367,619	87,588,339	22,460,666
NEW MEXICO	117,600	8,305,357	9,887,330	4,000,561
NEW YORK	1,984,400	78,978,047	176,993,776	45,928,371
NORTH CAROLINA	642,100	34,499,469	48,912,620	16,635,739
NORTH DAKOTA	68,900	4,319,476	5,659,707	2,993,049
OHIO	1,060,300	63,881,827	84,437,205	42,659,838
OKLAHOMA	312,000	19,603,582	23,337,597	11,493,403
OREGON	284,500	16,136,196	19,209,757	8,605,550
PENNSYLVANIA	1,501,100	61,599,234	134,188,818	35,256,446
RHODE ISLAND	106,600	6,589,468	13,075,169	2,518,185
SOUTH CAROLINA	384,600	15,729,037	22,568,787	8,336,106
SOUTH DAKOTA	83,100	4,321,822	5,660,437	3,060,130
TENNESSEE	505,600	30,199,367	35,951,628	16,210,405
TEXAS	1,387,900	90,995,182	108,327,597	44,706,721
UTAH	119,100	7,655,532	9,113,729	5,354,745
VERMONT	52,500	3,587,721	7,613,879	1,393,840
VIRGINIA	553,200	33,174,877	47,649,369	15,154,474
WASHINGTON	445,300	25,792,125	30,704,911	13,899,368
WEST VIRGINIA	279,200	9,034,104	15,934,862	6,386,058
WISCONSIN	520,200	25,308,330	35,512,724	22,146,772
WYOMING	45,100	3,021,185	3,596,649	1,761,360

TOTALS 24,898,300 \$ 1,346,852,800 \$ 1,942,569,347 \$ 740,161,838

Table 4. Impact of Energy Taxes on Low-Income Elderly Households

STATE	LOW-INCOME ELDERLY HOUSEHOLDS	GAS TAX	IMPORT FEE	BTU TAX
ALABAMA	150,700	\$ 12,031,663	\$ 14,323,409	\$ 5,125,410
ALASKA	2,100	161,462	192,216	102,982
ARIZONA	63,600	7,433,719	8,849,665	2,869,741
ARKANSAS	118,600	4,865,851	5,792,679	4,069,765
CALIFORNIA	396,900	21,996,461	26,186,263	10,551,291
COLORADO	22,500	3,338,894	3,974,874	1,453,412
CONNECTICUT	59,500	4,056,003	7,387,806	1,519,635
DC	10,500	879,030	1,221,630	694,473
DELAWARE	14,500	659,479	844,242	312,837
FLORIDA	277,400	24,625,791	29,759,595	9,378,690
GEORGIA	198,700	12,082,812	15,591,069	6,243,752
HAWAII	15,400	1,104,095	1,314,398	396,983
IDAHO	17,900	1,650,692	1,965,110	898,673
ILLINOIS	251,400	15,640,979	19,775,467	12,598,001
INDIANA	146,000	9,422,553	11,957,148	7,229,272
IOWA	73,300	5,723,433	7,096,204	3,026,052
KANSAS	56,500	4,933,078	6,031,152	2,244,677
KENTUCKY	126,500	8,868,742	10,558,026	4,390,509
LOUISIANA	144,300	9,161,826	10,906,935	4,943,845
MAINE	38,100	916,126	3,251,682	586,189
MARYLAND	82,500	9,754,440	12,520,330	4,210,702
MASSACHUSETTS	123,100	4,939,646	11,640,776	2,225,726
MICHIGAN	203,000	13,189,980	16,729,302	10,803,247
MINNESOTA	99,800	9,133,928	11,367,826	4,880,753
MISSISSIPPI	113,000	7,155,801	8,518,811	3,324,689
MISSOURI	114,800	8,987,039	11,027,671	4,328,138
MONTANA	19,400	1,658,090	1,973,916	1,001,928
NEBRASKA	40,000	3,365,317	4,152,966	1,688,457
NEVADA	16,400	1,750,521	2,083,953	775,649
NEW HAMPSHIRE	21,400	1,220,850	2,605,679	504,646
NEW JERSEY	144,000	11,371,205	18,998,908	4,256,705
NEW MEXICO	28,900	2,628,913	3,129,659	1,291,788
NEW YORK	495,800	15,711,692	38,342,128	9,099,726
NORTH CAROLINA	210,700	15,132,784	19,767,328	7,488,279
NORTH DAKOTA	15,600	1,244,399	1,563,552	734,344
OHIO	198,200	16,830,497	20,902,361	10,851,677
OKLAHOMA	85,300	6,646,696	7,912,733	3,924,108
OREGON	62,400	3,095,236	3,684,805	1,839,104
PENNSYLVANIA	292,100	14,192,525	28,843,844	6,650,551
RHODE ISLAND	23,100	775,777	1,983,245	372,362
SOUTH CAROLINA	158,600	8,162,677	10,890,985	4,473,256
SOUTH DAKOTA	22,700	1,493,066	1,876,346	912,238
TENNESSEE	179,900	16,696,535	19,876,827	7,091,274
TEXAS	406,700	33,903,386	40,361,174	16,468,455
UTAH	22,500	2,501,349	2,977,797	1,503,205
VERMONT	7,300	282,919	761,359	134,309
VIRGINIA	158,600	17,318,675	22,160,829	7,505,532
WASHINGTON	74,000	4,017,087	4,782,247	2,333,038
WEST VIRGINIA	84,200	2,507,111	3,702,704	1,975,437
WISCONSIN	104,300	66,334,806	84,472,921	54,923,688
WYOMING	10,000	172,677	205,568	89,473
TOTALS	5,802,700	\$ 451,728,320	\$ 606,798,122	\$ 256,298,672

Table 5. Average Expenditures for Gasoline, Households with Cars

STATE	LOW-INCOME			OTHERS		
	UNDER 60	60 TO 64	65 PLUS	UNDER 60	60 TO 64	65 PLUS
ALABAMA	\$ 985.64	\$ 386.22	\$ 525.15	\$ 1,216.33	\$ 848.46	\$ 499.81
ALASKA	794.76	418.91	639.14	1,195.08	1,161.80	728.20
ARIZONA	948.88	413.61	344.10	1,092.25	1,164.38	481.39
ARKANSAS	871.75	167.04	482.83	1,143.50	791.97	672.30
CALIFORNIA	684.27	360.67	550.28	1,028.93	1,000.28	626.96
COLORADO	954.19	415.93	346.02	1,098.36	1,170.89	484.08
CONNECTICUT	697.25	200.99	776.40	1,016.53	519.38	1,055.66
DC	981.24	665.81	348.37	1,291.68	997.21	503.10
DELAWARE	855.12	580.23	303.60	1,125.66	869.04	438.43
FLORIDA	852.25	578.28	302.58	1,121.89	866.13	436.96
GEORGIA	820.72	556.89	291.39	1,080.38	834.08	420.80
HAWAII	915.51	482.56	736.24	1,376.65	1,338.32	838.85
IDAHO	991.34	432.12	359.50	1,141.12	1,216.47	502.93
ILLINOIS	773.28	914.89	320.98	1,059.93	840.22	521.81
INDIANA	765.40	905.56	317.71	1,049.13	831.66	516.49
IOWA	1,125.08	899.70	217.20	1,235.95	953.32	518.92
KANSAS	1,098.61	878.53	212.09	1,206.87	930.89	506.71
KENTUCKY	957.14	375.05	509.96	1,181.15	823.92	485.36
LOUISIANA	917.63	175.83	508.24	1,203.68	833.66	707.69
MAINE	689.63	198.80	767.92	1,005.42	513.70	1,044.12
MARYLAND	892.38	605.51	316.83	1,174.71	906.91	457.54
MASSACHUSETTS	674.39	194.40	750.95	983.20	502.35	1,021.05
MICHIGAN	798.68	944.94	331.53	1,094.74	867.82	538.95
MINNESOTA	1,129.89	903.55	218.13	1,241.24	957.40	521.14
MISSISSIPPI	956.04	374.62	509.38	1,179.80	822.98	484.80
MISSOURI	1,019.19	815.02	196.76	1,119.63	863.59	470.08
MONTANA	965.86	421.02	350.26	1,111.80	1,185.22	490.01
NEBRASKA	1,149.15	918.95	221.85	1,262.39	973.71	530.02
NEVADA	929.77	405.29	337.17	1,070.26	1,140.93	471.70
NEW HAMPSHIRE	688.11	198.36	766.22	1,003.19	512.57	1,041.81
NEW JERSEY	686.80	604.21	718.82	941.29	570.50	487.92
NEW MEXICO	964.80	420.55	349.87	1,110.58	1,183.91	489.47
NEW YORK	689.17	606.30	721.31	944.55	572.48	489.61
NORTH CAROLINA	854.17	579.58	303.26	1,124.41	868.07	437.94
NORTH DAKOTA	1,144.33	915.10	220.92	1,257.10	969.63	527.80
OHIO	796.92	942.87	330.80	1,092.34	865.91	537.77
OKLAHOMA	881.95	168.99	488.48	1,156.87	801.24	680.17
OREGON	693.74	365.67	557.90	1,043.17	1,014.12	635.64
PENNSYLVANIA	705.81	620.94	738.72	967.35	586.30	501.43
RHODE ISLAND	675.15	194.62	751.79	984.31	502.92	1,022.20
SOUTH CAROLINA	846.52	574.39	300.55	1,114.34	860.30	434.03
SOUTH DAKOTA	1,120.27	895.85	216.27	1,230.66	949.24	516.70
TENNESSEE	957.14	375.05	509.96	1,181.15	823.92	485.36
TEXAS	882.97	169.19	489.04	1,158.21	802.16	680.95
UTAH	949.94	414.08	344.48	1,093.48	1,165.68	481.93
VERMONT	725.44	209.12	807.80	1,057.63	540.38	1,098.34
VIRGINIA	862.76	585.42	306.31	1,135.72	876.81	442.35
WASHINGTON	730.04	384.80	587.09	1,097.76	1,067.19	668.91
WEST VIRGINIA	871.36	591.25	309.37	1,147.04	885.55	446.76
WISCONSIN	810.94	959.44	336.62	1,111.55	881.14	547.22
WYOMING	929.77	405.29	337.17	1,070.26	1,140.93	471.70
NATIONAL AVERAGE	\$ 845	\$ 590	\$ 431	\$ 1,087	\$ 845	\$ 569

Table 6. Total Expenditures for Gasoline, Households with Cars

STATE	LOW-INCOME			OTHERS		
	UNDER 60	60 TO 64	65 PLUS	UNDER 60	60 TO 64	65 PLUS
ALABAMA	\$ 222,053,899	\$ 7,617,440	\$ 62,145,905	\$ 1,013,652,133	\$ 70,708,062	\$ 65,950,499
ALASKA	10,906,196	439,540	2,049,493	103,948,595	8,985,016	11,915,896
ARIZONA	158,629,726	5,161,625	17,905,689	661,212,325	66,621,539	58,034,108
ARKANSAS	77,975,540	292,960	14,572,286	403,447,643	23,844,686	48,540,803
CALIFORNIA	598,393,556	24,116,355	112,450,136	5,703,378,754	492,983,583	653,793,051
COLORADO	189,279,597	6,158,935	21,365,363	788,969,417	79,493,915	69,247,252
CONNECTICUT	38,185,539	3,136,871	31,064,110	689,685,924	21,664,853	186,922,192
DC	16,807,695	1,736,583	2,696,202	100,703,137	10,753,822	6,131,554
DELAWARE	23,389,825	2,416,653	3,752,073	140,139,898	14,965,170	8,532,757
FLORIDA	484,610,427	50,070,280	77,738,665	2,903,538,469	310,061,214	176,788,966
GEORGIA	205,496,185	21,232,006	32,964,621	1,231,228,315	131,479,624	74,966,315
HAWAII	32,051,377	1,291,729	6,023,096	305,486,478	26,405,369	35,018,705
IDAHO	53,646,792	1,745,603	6,055,503	223,614,585	22,530,656	19,626,484
ILLINOIS	344,157,492	29,526,721	54,553,310	2,139,090,117	136,240,762	285,342,169
INDIANA	163,861,469	14,058,366	25,974,113	1,018,471,069	64,867,428	135,858,112
IOWA	136,881,525	18,461,332	10,491,291	892,124,422	73,225,988	75,289,129
KANSAS	106,673,916	14,387,205	8,176,027	695,246,536	57,066,160	58,673,998
KENTUCKY	172,060,842	5,902,455	48,154,421	785,439,216	54,788,899	51,102,451
LOUISIANA	176,467,651	663,003	32,978,765	913,048,599	53,963,277	109,853,441
MAINE	9,874,484	811,171	8,032,938	178,347,432	5,602,363	48,336,629
MARYLAND	179,469,062	18,542,866	28,789,486	1,075,287,067	114,827,069	65,471,455
MASSACHUSETTS	57,993,944	4,764,095	47,178,337	1,047,454,297	32,903,300	283,886,398
MICHIGAN	301,194,632	25,840,756	47,743,154	1,872,057,056	119,233,163	249,721,513
MINNESOTA	187,535,450	25,293,071	14,373,663	1,222,261,040	100,323,756	103,150,376
MISSISSIPPI	112,761,581	3,868,226	31,558,422	514,744,473	35,906,385	33,490,439
MISSOURI	178,579,394	24,085,160	13,687,226	1,163,890,008	95,532,634	98,224,265
MONTANA	48,047,051	1,563,394	5,423,420	200,273,324	20,178,869	17,577,839
NEBRASKA	64,589,063	8,711,184	4,950,432	420,958,789	34,552,494	35,526,009
NEVADA	50,145,539	1,631,677	5,660,291	209,020,398	21,060,195	18,345,563
NEW HAMPSHIRE	12,044,631	989,444	9,798,362	217,543,403	6,833,612	58,959,721
NEW JERSEY	135,358,472	26,344,280	63,950,628	1,750,064,424	105,968,610	202,900,720
NEW MEXICO	78,797,014	2,563,962	8,894,391	328,447,625	33,093,282	28,827,601
NEW YORK	226,469,871	44,076,929	106,996,558	2,928,053,632	177,297,343	339,475,611
NORTH CAROLINA	236,352,027	24,420,053	37,914,353	1,416,100,775	151,221,666	86,222,722
NORTH DAKOTA	30,795,550	4,153,423	2,360,326	200,709,788	16,474,353	16,938,518
OHIO	384,561,479	32,993,149	60,957,853	2,390,218,659	152,235,387	318,841,255
OKLAHOMA	147,296,291	553,404	27,527,140	762,115,159	45,042,763	91,693,884
OREGON	64,281,371	2,590,657	12,079,757	612,675,386	52,957,890	70,232,563
PENNSYLVANIA	180,899,683	35,207,785	85,466,748	2,338,871,709	141,621,634	271,166,448
RHODE ISLAND	8,924,968	733,170	7,260,502	161,197,806	5,063,648	43,688,650
SOUTH CAROLINA	106,793,608	11,033,988	17,131,271	639,852,824	68,328,195	38,958,987
SOUTH DAKOTA	30,164,278	4,068,283	2,311,942	196,595,481	16,136,649	16,591,298
TENNESSEE	275,654,876	9,456,193	77,147,134	1,258,334,821	87,776,086	81,870,108
TEXAS	684,504,906	2,571,739	127,922,177	3,541,647,671	209,319,542	426,113,335
UTAH	71,513,161	2,326,954	8,072,210	298,086,525	30,034,200	26,162,830
VERMONT	5,221,295	428,920	4,247,547	94,304,120	2,962,341	25,558,783
VIRGINIA	229,565,420	23,718,856	36,825,681	1,375,438,894	146,879,491	83,746,925
WASHINGTON	108,124,459	4,357,614	20,318,752	1,030,550,443	89,077,803	118,134,661
WEST VIRGINIA	63,137,783	6,523,439	10,128,232	378,289,389	40,396,526	23,033,065
WISCONSIN	155,032,063	13,300,854	24,574,541	963,592,430	61,372,154	128,537,621
WYOMING	27,622,884	898,816	3,117,996	115,139,779	11,601,098	10,105,732
TOTALS	\$ 7,664,835,542	\$ 576,839,172	\$ 1,533,512,541	\$ 51,614,550,256	\$ 3,952,464,526	\$ 5,593,079,406

Table 7. Average Expenditures for Home Energy
by Households Heating with Oil

STATE	LOW-INCOME			OTHERS		
	UNDER 60	60 TO 64	65 PLUS	UNDER 60	60 TO 64	65 PLUS
ALABAMA	N/A	N/A	\$ 864.98	\$ 1,211.95	N/A	\$ 504.88
ALASKA	\$ 3,254.68	N/A	2,996.01	2,840.85	\$ 2,045.52	2,634.86
ARIZONA	N/A	N/A	N/A	N/A	N/A	N/A
ARKANSAS	N/A	N/A	N/A	N/A	N/A	0.00
CALIFORNIA	1,662.95	N/A	1,203.30	1,238.67	1,032.93	1,195.74
COLORADO	N/A	N/A	N/A	N/A	N/A	N/A
CONNECTICUT	1,200.29	\$ 1,208.64	1,548.98	1,562.05	1,763.51	1,391.03
DC	1,434.98	2,304.99	1,358.82	1,246.14	1,224.77	1,514.70
DELAWARE	1,774.71	2,552.23	1,558.69	1,525.65	1,482.17	1,786.18
FLORIDA	1,144.00	1,024.16	844.81	1,031.55	913.23	980.04
GEORGIA	1,169.46	1,586.08	1,026.35	1,032.49	976.72	1,152.35
HAWAII	2,108.76	N/A	1,205.88	1,353.03	1,293.07	1,357.67
IDAHO	N/A	N/A	N/A	N/A	N/A	N/A
ILLINOIS	1,025.26	986.94	1,006.44	1,460.95	1,303.26	1,120.42
INDIANA	844.71	879.67	900.94	1,188.08	1,106.26	929.03
IOWA	949.95	1,608.21	856.08	1,544.54	1,637.62	1,140.69
KANSAS	806.95	1,534.14	708.32	1,355.18	1,404.01	962.91
KENTUCKY	N/A	N/A	1,015.51	1,474.59	N/A	536.27
LOUISIANA	N/A	N/A	N/A	N/A	N/A	0.00
MAINE	1,133.31	1,142.81	1,414.37	1,431.22	1,628.11	1,309.99
MARYLAND	1,551.18	2,497.00	1,451.77	1,330.00	1,319.34	1,635.65
MASSACHUSETTS	1,126.05	1,144.75	1,453.21	1,474.69	1,666.44	1,315.01
MICHIGAN	966.25	1,047.55	1,077.80	1,344.66	1,294.94	1,070.05
MINNESOTA	1,020.76	1,514.29	948.81	1,613.15	1,760.78	1,240.94
MISSISSIPPI	N/A	N/A	794.42	1,109.65	N/A	467.54
MISSOURI	753.52	1,289.28	664.04	1,208.64	1,267.96	887.82
MONTANA	N/A	N/A	N/A	N/A	N/A	N/A
NEBRASKA	830.66	1,333.75	755.32	1,330.31	1,425.45	998.95
NEVADA	N/A	N/A	N/A	N/A	N/A	N/A
NEW HAMPSHIRE	1,168.49	1,196.37	1,492.37	1,520.29	1,724.80	1,369.23
NEW JERSEY	1,104.38	1,098.92	1,048.79	1,482.15	1,533.90	1,221.17
NEW MEXICO	N/A	N/A	N/A	N/A	N/A	N/A
NEW YORK	1,177.60	1,178.66	1,121.08	1,570.03	1,621.05	1,299.97
NORTH CAROLINA	1,299.83	1,861.41	1,158.22	1,134.61	1,090.16	1,308.43
NORTH DAKOTA	1,050.62	1,491.64	987.78	1,648.71	1,816.45	1,284.31
OHIO	935.39	952.53	970.28	1,323.99	1,209.08	1,025.00
OKLAHOMA	N/A	N/A	N/A	N/A	N/A	0.00
OREGON	1,425.63	N/A	1,257.21	1,215.12	891.21	1,116.56
PENNSYLVANIA	985.34	991.74	935.08	1,285.59	1,337.29	1,070.80
RHODE ISLAND	1,090.86	1,104.14	1,413.73	1,430.19	1,613.87	1,270.14
SOUTH CAROLINA	1,189.07	1,588.26	1,028.18	1,045.43	989.00	1,165.19
SOUTH DAKOTA	949.88	1,472.39	872.69	1,512.11	1,632.79	1,147.84
TENNESSEE	N/A	N/A	872.73	1,269.86	N/A	458.23
TEXAS	N/A	N/A	N/A	N/A	N/A	0.00
UTAH	N/A	N/A	N/A	N/A	N/A	N/A
VERMONT	1,175.45	1,222.60	1,427.87	1,469.64	1,693.30	1,382.99
VIRGINIA	1,412.68	2,189.09	1,301.57	1,220.68	1,196.11	1,468.14
WASHINGTON	1,436.02	N/A	1,344.60	1,275.93	901.30	1,160.00
WEST VIRGINIA	1,308.54	2,175.37	1,257.52	1,131.20	1,121.67	1,402.73
WISCONSIN	964.01	1,072.06	1,098.07	1,336.45	1,305.70	1,070.91
WYOMING	N/A	N/A	N/A	N/A	N/A	N/A
NATIONAL AVERAGE	\$ 1,119	\$ 1,182	\$ 1,083	\$ 1,411	\$ 1,255	\$ 1,188

**Table 8. Total Expenditures for Home Energy
by Households Heating with Oil**

STATE	LOW-INCOME			OTHERS		
	UNDER 60	60 TO 64	65 PLUS	UNDER 60	60 TO 64	65 PLUS
ALABAMA	N/A	N/A	\$ 2,686,197	\$ 7,183,676	N/A	\$ 2,042,843
ALASKA	\$ 475,505	N/A	501,182	8,871,498	\$ 7,806,590	855,450
ARIZONA	N/A	N/A	N/A	N/A	N/A	N/A
ARKANSAS	N/A	N/A	N/A	N/A	N/A	N/A
CALIFORNIA	18,210,823	N/A	41,492,738	168,974,720	317,639,563	64,548,770
COLORADO	N/A	N/A	N/A	N/A	N/A	N/A
CONNECTICUT	34,876,218	\$ 6,728,639	35,462,037	493,119,970	49,195,602	133,524,743
DC	2,524,115	967,751	2,713,543	11,614,663	2,876,108	7,674,660
DELAWARE	1,939,246	252,131	2,720,089	14,323,159	2,506,002	9,728,348
FLORIDA	26,337,665	7,360,464	33,315,928	154,969,863	40,503,054	139,102,296
GEORGIA	16,248,800	4,876,874	32,092,111	82,682,014	18,180,672	40,206,979
HAWAII	653,459	N/A	1,519,641	6,518,847	20,412,556	2,027,640
IDAHO	N/A	N/A	N/A	N/A	N/A	N/A
ILLINOIS	20,989,620	6,959,658	17,918,125	161,131,332	31,536,487	67,673,345
INDIANA	7,095,106	5,622,392	7,906,466	66,153,275	17,039,429	25,573,309
IOWA	8,195,531	2,715,745	3,073,849	21,111,630	2,683,819	19,582,802
KANSAS	4,787,364	1,244,679	2,198,986	17,604,423	1,012,550	13,725,389
KENTUCKY	N/A	N/A	2,933,436	7,900,842	N/A	2,177,167
LOUISIANA	N/A	N/A	N/A	N/A	N/A	N/A
MAINE	27,707,488	6,940,507	19,569,192	147,311,006	15,185,277	44,483,643
MARYLAND	8,874,553	6,752,735	15,827,836	89,500,286	21,088,324	50,581,458
MASSACHUSETTS	106,733,312	28,678,298	62,372,953	789,186,481	101,274,283	248,889,082
MICHIGAN	16,084,669	5,879,226	15,554,305	114,694,874	26,345,410	52,378,265
MINNESOTA	9,454,270	3,085,718	4,808,851	36,508,794	3,200,168	27,426,907
MISSISSIPPI	N/A	N/A	1,919,327	3,702,183	N/A	1,116,083
MISSOURI	8,952,891	2,177,178	4,170,379	33,150,829	3,066,038	24,190,672
MONTANA	N/A	N/A	N/A	N/A	N/A	N/A
NEBRASKA	2,689,623	1,270,840	1,463,715	11,525,274	1,066,206	8,402,646
NEVADA	N/A	N/A	N/A	N/A	N/A	N/A
NEW HAMPSHIRE	13,716,942	3,481,527	11,843,413	158,075,159	12,447,486	38,253,019
NEW JERSEY	75,466,701	12,689,091	83,745,767	996,989,580	99,263,947	266,971,631
NEW MEXICO	N/A	N/A	N/A	N/A	N/A	N/A
NEW YORK	376,614,651	72,018,627	286,359,336	2,427,222,983	224,249,832	600,688,721
NORTH CAROLINA	15,467,848	7,861,104	36,778,037	97,634,727	23,313,044	50,500,929
NORTH DAKOTA	1,977,814	436,234	800,253	5,971,140	608,356	3,852,436
OHIO	15,264,975	5,207,563	13,679,816	134,895,665	29,747,850	62,136,314
OKLAHOMA	N/A	N/A	N/A	N/A	N/A	N/A
OREGON	1,643,705	N/A	7,374,851	17,708,240	33,806,506	6,674,442
PENNSYLVANIA	146,535,970	42,397,624	134,949,601	1,322,129,992	139,145,283	413,925,052
RHODE ISLAND	18,732,159	6,565,990	10,808,178	128,139,798	15,937,966	35,076,239
SOUTH CAROLINA	7,706,040	5,216,967	24,417,073	42,412,504	10,884,567	23,752,289
SOUTH DAKOTA	1,977,209	777,866	967,188	5,134,596	521,326	4,144,275
TENNESSEE	N/A	N/A	3,743,873	9,243,376	N/A	2,065,146
TEXAS	N/A	N/A	N/A	N/A	N/A	N/A
UTAH	N/A	N/A	N/A	N/A	N/A	N/A
VERMONT	11,574,943	2,475,038	3,381,664	74,742,180	8,075,318	21,542,944
VIRGINIA	11,458,137	6,163,305	22,784,104	103,530,762	18,369,567	64,392,225
WASHINGTON	2,647,234	N/A	8,652,251	31,379,740	61,290,046	11,240,783
WEST VIRGINIA	7,614,290	5,829,213	14,139,911	22,569,954	9,587,720	25,784,637
WISCONSIN	7,097,169	1,713,008	9,103,287	61,536,629	17,156,680	30,095,620
WYOMING	N/A	N/A	N/A	N/A	N/A	N/A
TOTALS	\$ 1,038,326,044	\$ 264,345,989	\$ 985,749,488	\$ 8,087,056,665	\$ 1,387,023,634	\$ 2,647,009,202

**Table 9. Average Expenditures for Home Energy
by Households Not Heating with Oil**

STATE	LOW-INCOME			OTHERS		
	UNDER 60	60 TO 64	65 PLUS	UNDER 60	60 TO 64	65 PLUS
ALABAMA	\$ 931.11	\$ 778.49	\$ 731.03	\$ 1,243.03	\$ 1,317.50	\$ 1,075.35
ALASKA	1,387.05	1,142.62	1,215.30	1,383.35	1,445.77	1,269.86
ARIZONA	876.45	982.24	812.23	985.40	927.26	752.70
ARKANSAS	1,100.63	903.80	943.99	1,408.92	1,322.23	1,186.23
CALIFORNIA	815.35	714.49	762.08	880.64	936.57	795.14
COLORADO	1,023.30	1,136.84	882.59	1,117.22	1,081.88	847.72
CONNECTICUT	1,118.34	790.46	1,279.40	1,522.42	1,634.49	1,303.18
DC	1,116.62	1,089.29	745.41	1,202.55	1,398.57	1,161.23
DELAWARE	1,392.73	1,375.27	943.25	1,551.43	1,763.61	1,492.72
FLORIDA	912.64	947.62	635.36	1,088.81	1,202.81	1,053.06
GEORGIA	924.33	919.38	627.14	1,035.77	1,182.70	1,000.83
HAWAII	1,191.62	1,139.41	1,200.17	1,394.63	1,502.33	1,241.07
IDAHO	843.73	928.98	644.26	890.15	895.53	670.41
ILLINOIS	1,128.82	1,015.69	1,041.64	1,298.99	1,223.94	1,046.69
INDIANA	970.19	893.77	908.17	1,086.15	1,023.82	914.53
IOWA	1,081.41	1,196.31	1,048.05	1,312.78	1,246.60	1,155.46
KANSAS	869.25	952.35	854.47	1,083.92	1,034.30	896.45
KENTUCKY	913.09	774.34	734.97	1,206.10	1,266.65	1,055.81
LOUISIANA	908.29	748.27	774.59	1,173.79	1,101.27	982.14
MAINE	1,062.76	802.92	1,200.81	1,439.14	1,587.06	1,295.85
MARYLAND	1,151.14	1,104.81	770.47	1,252.77	1,440.51	1,205.96
MASSACHUSETTS	1,027.53	704.09	1,204.98	1,395.50	1,482.02	1,196.61
MICHIGAN	1,146.05	1,061.93	1,074.46	1,263.52	1,188.03	1,085.17
MINNESOTA	1,151.38	1,272.86	1,134.43	1,357.13	1,289.96	1,248.49
MISSISSIPPI	839.39	703.73	664.38	1,128.46	1,191.76	946.63
MISSOURI	841.23	928.40	820.54	1,021.48	971.23	892.62
MONTANA	840.30	929.02	677.04	898.40	890.77	678.24
NEBRASKA	888.37	980.80	870.49	1,070.70	1,018.65	949.56
NEVADA	850.13	947.73	725.85	928.51	893.45	703.91
NEW HAMPSHIRE	1,071.48	748.01	1,250.38	1,454.50	1,556.07	1,260.16
NEW JERSEY	1,303.54	1,194.79	1,086.90	1,506.97	1,613.08	1,348.18
NEW MEXICO	1,017.55	1,134.96	918.75	1,130.00	1,076.89	860.98
NEW YORK	1,387.17	1,278.44	1,149.79	1,601.15	1,717.96	1,441.73
NORTH CAROLINA	1,017.02	1,012.10	685.94	1,124.11	1,286.19	1,085.27
NORTH DAKOTA	1,176.10	1,303.51	1,154.65	1,377.97	1,308.42	1,286.62
OHIO	1,106.25	1,017.83	1,034.91	1,241.24	1,170.33	1,041.95
OKLAHOMA	1,047.72	870.85	890.98	1,318.21	1,252.68	1,130.84
OREGON	839.27	793.91	777.76	865.99	918.48	754.10
PENNSYLVANIA	1,095.44	1,026.00	915.24	1,262.96	1,359.20	1,156.06
RHODE ISLAND	1,002.40	689.53	1,165.84	1,363.47	1,449.46	1,161.09
SOUTH CAROLINA	929.92	934.40	630.36	1,041.65	1,183.50	1,006.36
SOUTH DAKOTA	1,064.61	1,180.50	1,034.13	1,271.50	1,206.59	1,153.56
TENNESSEE	781.51	665.68	631.55	1,023.20	1,073.20	915.96
TEXAS	996.02	821.58	846.66	1,303.43	1,218.32	1,080.29
UTAH	1,008.94	1,123.82	900.55	1,113.70	1,066.79	847.19
VERMONT	872.77	626.56	1,035.15	1,184.09	1,285.80	1,058.00
VIRGINIA	1,085.91	1,069.73	726.79	1,179.25	1,357.48	1,137.60
WASHINGTON	762.88	725.88	706.82	784.14	831.43	683.29
WEST VIRGINIA	1,048.91	1,030.31	697.24	1,113.64	1,305.37	1,075.58
WISCONSIN	1,245.30	1,160.35	1,169.06	1,349.84	1,265.63	1,184.78
WYOMING	965.47	1,068.25	808.58	1,044.31	1,027.16	791.28
NATIONAL AVERAGE	\$ 1,003	\$ 963	\$ 871	\$ 1,178	\$ 1,216	\$ 1,033

**Table 10. Total Expenditures for Home Energy
by Households Not Heating with Oil**

STATE	LOW-INCOME			OTHERS		
	UNDER 60	60 TO 64	65 PLUS	UNDER 60	60 TO 64	65 PLUS
ALABAMA	\$ 259,112,900	\$ 30,066,137	\$ 123,448,891	\$ 1,026,050,305	\$ 94,465,644	\$ 171,635,615
ALASKA	20,427,497	636,634	1,663,305	189,912,076	9,109,415	11,262,043
ARIZONA	119,102,791	24,241,307	48,143,097	657,473,450	71,691,913	124,379,214
ARKANSAS	222,001,261	18,562,973	95,393,709	529,952,910	42,057,780	142,081,000
CALIFORNIA	900,061,231	52,443,626	195,519,548	4,806,430,927	425,372,205	1,066,331,751
COLORADO	142,797,399	11,602,366	53,444,810	818,640,031	51,822,000	116,360,515
CONNECTICUT	31,313,397	1,097,834	48,257,157	573,907,977	46,318,990	103,522,052
DC	56,399,371	4,916,809	9,480,893	158,088,013	23,218,300	20,228,068
DELAWARE	43,699,491	1,460,627	10,484,005	205,433,359	21,080,492	27,951,020
FLORIDA	603,325,577	73,218,210	159,583,665	2,307,095,394	377,136,553	513,862,702
GEORGIA	368,780,465	30,391,947	124,894,304	1,169,888,467	155,636,969	120,055,316
HAWAII	37,222,472	3,517,704	10,301,375	247,399,973	31,760,702	42,581,363
IDAHO	55,190,153	2,844,321	15,068,428	153,633,232	15,218,240	33,564,351
ILLINOIS	771,110,095	63,046,483	367,823,746	2,714,927,887	170,882,124	675,214,902
INDIANA	271,912,346	50,284,025	158,078,233	1,146,047,107	90,985,614	268,872,270
IOWA	142,468,575	17,802,916	67,340,962	744,397,949	99,825,920	166,393,965
KANSAS	78,748,480	6,809,103	47,469,846	584,129,297	36,447,550	107,186,996
KENTUCKY	240,804,849	19,630,418	115,448,160	899,935,125	107,355,083	169,085,061
LOUISIANA	278,921,764	14,210,734	102,704,029	817,393,209	97,140,700	158,071,609
MAINE	25,037,875	1,216,516	27,372,902	176,880,414	15,036,978	36,415,768
MARYLAND	189,110,511	32,121,455	53,500,597	1,189,055,007	162,779,271	128,214,632
MASSACHUSETTS	93,853,004	4,400,490	85,208,504	891,782,242	91,494,177	187,428,160
MICHIGAN	636,568,377	52,461,653	307,554,378	2,042,293,551	139,455,672	567,328,944
MINNESOTA	162,845,238	22,857,503	102,889,959	1,274,184,567	114,556,442	231,463,945
MISSISSIPPI	142,370,086	18,188,946	87,284,493	524,306,041	44,080,411	89,137,945
MISSOURI	152,627,277	13,815,962	92,216,514	1,162,296,103	114,754,180	204,015,814
MONTANA	52,886,277	2,930,616	17,353,526	134,869,387	16,111,116	27,093,673
NEBRASKA	43,924,881	8,235,578	30,187,059	384,818,471	37,229,652	66,999,255
NEVADA	46,891,671	5,627,538	11,627,873	208,092,371	12,874,397	31,277,651
NEW HAMPSHIRE	12,120,764	543,049	16,348,565	180,593,508	11,407,771	29,135,202
NEW JERSEY	117,015,284	17,824,998	86,390,255	1,600,372,568	192,188,761	345,661,687
NEW MEXICO	100,020,015	4,633,293	36,059,348	299,400,155	22,152,793	51,514,818
NEW YORK	582,782,723	100,927,190	292,344,100	3,907,950,877	437,548,109	781,292,477
NORTH CAROLINA	347,517,598	45,952,829	138,726,965	1,364,341,394	194,451,795	144,010,028
NORTH DAKOTA	33,809,323	3,359,471	16,739,728	207,034,664	21,411,999	32,373,722
OHIO	602,382,722	48,981,612	289,404,604	2,396,478,377	166,135,787	674,615,952
OKLAHOMA	250,789,645	6,982,980	74,426,809	805,355,253	79,468,031	149,269,658
OREGON	97,543,169	6,855,647	35,532,879	527,973,065	54,250,060	117,038,359
PENNSYLVANIA	214,006,619	56,671,423	131,480,778	2,050,586,513	260,376,297	524,093,191
RHODE ISLAND	16,587,323	1,022,951	14,684,503	145,876,995	14,541,103	26,535,751
SOUTH CAROLINA	173,051,439	32,997,107	95,343,689	596,042,858	92,082,999	70,528,767
SOUTH DAKOTA	33,839,626	5,495,997	20,509,720	179,114,145	18,824,125	34,936,951
TENNESSEE	227,639,516	16,875,932	147,324,724	1,037,202,533	100,617,766	162,839,365
TEXAS	986,595,964	41,203,111	320,989,058	4,049,937,982	299,382,200	646,869,075
UTAH	73,964,327	7,611,620	83,240,861	315,540,175	35,302,773	47,186,004
VERMONT	8,281,864	316,437	4,039,082	71,910,036	6,229,136	13,638,768
VIRGINIA	252,910,596	32,379,574	81,031,595	1,410,681,279	147,386,889	171,538,540
WASHINGTON	141,764,143	10,490,725	35,627,329	811,422,842	88,637,032	172,897,599
WEST VIRGINIA	175,259,476	29,681,695	49,933,794	313,397,096	78,882,732	67,972,898
WISCONSIN	305,910,312	16,320,424	192,231,684	1,177,803,127	95,951,232	355,612,556
WYOMING	26,968,186	2,775,165	9,326,268	103,592,965	11,228,364	16,779,271
TOTALS	\$ 10,970,275,947	\$ 1,078,543,659	\$ 4,741,480,307	\$ 51,291,923,246	\$ 5,144,356,245	\$ 10,244,356,243

**Table 11. Average Impact of Oil Import Fee on Home Energy Costs
for Households Heating With Oil**

STATE	LOW-INCOME			OTHERS		
	UNDER 60	60 TO 64	65 PLUS	UNDER 60	60 TO 64	65 PLUS
ALABAMA	N/A	N/A	\$ 48.70	\$ 78.80	N/A	\$ 17.06
ALASKA	\$ 241.73	N/A	305.27	262.82	\$ 156.12	232.37
ARIZONA	N/A	N/A	N/A	N/A	N/A	N/A
ARKANSAS	N/A	N/A	N/A	N/A	N/A	N/A
CALIFORNIA	56.75	N/A	72.01	62.02	37.19	54.51
COLORADO	N/A	N/A	N/A	N/A	N/A	N/A
CONNECTICUT	86.10	\$ 97.50	91.34	98.66	120.43	105.21
DC	77.84	219.28	97.67	60.66	72.85	108.19
DELAWARE	85.58	241.06	107.40	66.67	80.09	118.96
FLORIDA	13.70	39.00	17.13	10.84	12.88	18.97
GEORGIA	50.28	141.82	63.06	39.25	47.08	69.85
HAWAII	1.49	N/A	2.32	2.03	1.65	1.38
IDAHO	N/A	N/A	N/A	N/A	N/A	N/A
ILLINOIS	59.25	90.91	102.86	70.11	102.17	71.25
INDIANA	56.36	86.46	97.83	66.68	97.18	67.76
IOWA	65.31	46.65	72.06	98.96	123.48	88.47
KANSAS	47.07	33.63	51.93	71.31	89.00	63.75
KENTUCKY	N/A	N/A	77.60	125.48	N/A	27.15
LOUISIANA	N/A	N/A	N/A	N/A	N/A	N/A
MAINE	109.11	123.57	115.76	125.04	152.65	133.35
MARYLAND	86.06	242.40	108.00	67.05	80.54	119.63
MASSACHUSETTS	88.35	100.05	93.73	101.24	123.58	107.96
MICHIGAN	65.43	100.39	113.58	77.42	112.82	78.67
MINNESOTA	82.57	58.96	91.11	125.11	156.11	111.85
MISSISSIPPI	N/A	N/A	43.35	70.15	N/A	15.19
MISSOURI	48.04	34.32	53.00	72.77	90.83	65.06
MONTANA	N/A	N/A	N/A	N/A	N/A	N/A
NEBRASKA	60.65	43.32	66.92	91.89	114.67	82.15
NEVADA	N/A	N/A	N/A	N/A	N/A	N/A
NEW HAMPSHIRE	104.69	118.56	111.07	119.97	146.46	127.94
NEW JERSEY	79.14	91.44	80.12	87.62	86.92	82.88
NEW MEXICO	N/A	N/A	N/A	N/A	N/A	N/A
NEW YORK	85.99	99.35	87.04	95.19	94.43	90.04
NORTH CAROLINA	62.54	176.28	78.46	48.77	58.54	86.90
NORTH DAKOTA	89.23	63.72	98.46	135.21	168.70	120.87
OHIO	56.60	86.84	98.26	66.98	97.60	68.06
OKLAHOMA	N/A	N/A	N/A	N/A	N/A	N/A
OREGON	108.95	N/A	137.83	118.68	70.75	104.70
PENNSYLVANIA	85.17	98.40	86.22	94.28	93.53	89.18
RHODE ISLAND	83.82	94.92	88.93	96.05	117.24	102.42
SOUTH CAROLINA	49.48	139.58	62.06	38.63	46.34	68.75
SOUTH DAKOTA	72.65	51.89	80.16	110.08	137.36	98.41
TENNESSEE	N/A	N/A	67.66	109.43	N/A	23.68
TEXAS	N/A	N/A	N/A	N/A	N/A	N/A
UTAH	N/A	N/A	N/A	N/A	N/A	N/A
VERMONT	109.55	124.06	116.22	125.54	153.26	133.88
VIRGINIA	77.50	218.34	97.25	60.40	72.53	107.72
WASHINGTON	116.76	N/A	147.68	127.16	75.77	112.21
WEST VIRGINIA	93.83	264.23	117.75	73.08	87.80	130.43
WISCONSIN	73.46	112.71	127.52	86.92	126.66	88.32
WYOMING	N/A	N/A	N/A	N/A	N/A	N/A
NATIONAL AVERAGE	\$ 80.55	\$ 103.27	\$ 82.60	\$ 88.19	\$ 73.76	\$ 85.01

Table 12. Average Impact of BTU Tax on Home Energy Costs

STATE	LOW-INCOME			OTHERS		
	UNDER 60	60 TO 64	65 PLUS	UNDER 60	60 TO 64	65 PLUS
ALABAMA	\$ 13.26	\$ 11.27	\$ 10.34	\$ 16.18	\$ 17.29	\$ 18.24
ALASKA	32.48	31.72	28.76	30.85	32.85	25.49
ARIZONA	13.63	15.10	10.40	14.50	14.79	10.97
ARKANSAS	21.72	19.34	17.53	24.34	25.16	23.62
CALIFORNIA	13.96	14.50	13.62	15.03	16.21	12.65
COLORADO	23.73	25.86	16.82	24.57	25.75	18.47
CONNECTICUT	14.83	13.06	15.38	20.48	24.19	18.74
DC	18.35	15.98	11.77	17.99	22.46	17.48
DELAWARE	19.34	16.73	12.35	18.78	23.52	18.23
FLORIDA	10.18	9.85	6.93	11.46	13.67	11.24
GEORGIA	14.84	13.35	9.69	15.19	18.68	14.80
HAWAII	8.43	9.36	9.10	10.31	11.23	8.81
IDAHO	23.34	25.44	16.57	24.17	25.32	18.18
ILLINOIS	25.78	24.55	24.27	25.53	23.50	25.02
INDIANA	24.94	23.73	23.47	24.74	22.78	24.19
IOWA	24.29	27.53	22.94	27.03	25.37	28.40
KANSAS	19.75	22.35	18.63	22.20	20.85	22.86
KENTUCKY	15.98	13.67	12.51	19.03	20.34	22.83
LOUISIANA	16.12	14.22	13.08	18.62	18.93	17.54
MAINE	17.20	15.46	17.57	23.85	28.44	21.79
MARYLAND	19.40	16.77	12.39	18.83	23.59	18.28
MASSACHUSETTS	15.06	13.30	15.59	20.81	24.61	19.04
MICHIGAN	27.58	26.30	25.97	27.20	25.02	26.79
MINNESOTA	28.58	32.44	27.02	31.59	29.65	33.64
MISSISSIPPI	12.76	10.83	9.94	15.65	16.73	17.39
MISSOURI	19.99	22.62	18.86	22.46	21.09	23.15
MONTANA	26.12	28.41	18.33	26.95	28.34	20.25
NEBRASKA	23.13	26.21	21.84	25.79	24.22	26.98
NEVADA	17.73	19.46	13.00	18.58	19.23	14.01
NEW HAMPSHIRE	16.75	15.00	17.15	23.20	27.62	21.21
NEW JERSEY	19.99	21.14	15.30	22.43	25.34	23.64
NEW MEXICO	18.76	20.56	13.66	19.61	20.36	14.78
NEW YORK	21.06	22.33	16.05	23.61	26.70	24.96
NORTH CAROLINA	16.40	14.52	10.61	16.44	20.36	15.99
NORTH DAKOTA	30.24	34.33	28.59	33.35	31.31	35.66
OHIO	25.01	23.80	23.54	24.81	22.84	24.26
OKLAHOMA	22.61	20.16	18.24	25.25	26.15	24.59
OREGON	19.19	19.36	17.89	19.50	20.90	16.27
PENNSYLVANIA	20.93	22.19	15.96	23.47	26.54	24.81
RHODE ISLAND	14.60	12.82	15.16	20.15	23.77	18.44
SOUTH CAROLINA	14.74	13.27	9.63	15.11	18.57	14.72
SOUTH DAKOTA	26.11	29.62	24.67	28.97	27.19	30.63
TENNESSEE	15.05	12.84	11.76	18.05	19.29	21.25
TEXAS	17.00	15.02	13.78	19.52	19.91	18.50
UTAH	22.54	24.59	16.06	23.38	24.46	17.58
VERMONT	17.25	15.51	17.62	23.91	28.52	21.85
VIRGINIA	18.31	15.95	11.74	17.96	22.41	17.44
WASHINGTON	19.97	20.09	18.53	20.16	21.61	16.81
WEST VIRGINIA	20.39	17.51	12.98	19.62	24.65	19.03
WISCONSIN	29.91	28.57	28.19	29.38	27.00	29.09
WYOMING	25.62	27.88	18.02	26.45	27.80	19.88
NATIONAL AVERAGE	\$ 19.11	\$ 18.55	\$ 16.37	\$ 20.53	\$ 21.41	\$ 20.44

Table 13. Average Impact of Gasoline Tax on Households with Cars

STATE	LOW-INCOME			OTHERS		
	UNDER 60	60 TO 64	65 PLUS	UNDER 60	60 TO 64	65 PLUS
ALABAMA	\$ 112.80	\$ 44.20	\$ 60.10	\$ 139.20	\$ 97.10	\$ 57.20
ALASKA	81.20	42.80	65.30	122.10	118.70	74.40
ARIZONA	109.20	47.60	39.60	125.70	134.00	55.40
ARKANSAS	104.90	20.10	58.10	137.60	95.30	80.90
CALIFORNIA	81.20	42.80	65.30	122.10	118.70	74.40
COLORADO	109.20	47.60	39.60	125.70	134.00	55.40
CONNECTICUT	78.40	22.60	87.30	114.30	58.40	118.70
DC	98.30	66.70	34.90	129.40	99.90	50.40
DELAWARE	98.30	66.70	34.90	129.40	99.90	50.40
FLORIDA	98.30	66.70	34.90	129.40	99.90	50.40
GEORGIA	98.30	66.70	34.90	129.40	99.90	50.40
HAWAII	81.20	42.80	65.30	122.10	118.70	74.40
IDAHO	109.20	47.60	39.60	125.70	134.00	55.40
ILLINOIS	90.10	106.60	37.40	123.50	97.90	60.80
INDIANA	90.10	106.60	37.40	123.50	97.90	60.80
IOWA	123.80	99.00	23.90	136.00	104.90	57.10
KANSAS	123.80	99.00	23.90	136.00	104.90	57.10
KENTUCKY	112.80	44.20	60.10	139.20	97.10	57.20
LOUISIANA	104.90	20.10	58.10	137.60	95.30	80.90
MAINE	78.40	22.60	87.30	114.30	58.40	118.70
MARYLAND	98.30	66.70	34.90	129.40	99.90	50.40
MASSACHUSETTS	78.40	22.60	87.30	114.30	58.40	118.70
MICHIGAN	90.10	106.60	37.40	123.50	97.90	60.80
MINNESOTA	123.80	99.00	23.90	136.00	104.90	57.10
MISSISSIPPI	112.80	44.20	60.10	139.20	97.10	57.20
MISSOURI	123.80	99.00	23.90	136.00	104.90	57.10
MONTANA	109.20	47.60	39.60	125.70	134.00	55.40
NEBRASKA	123.80	99.00	23.90	136.00	104.90	57.10
NEVADA	109.20	47.60	39.60	125.70	134.00	55.40
NEW HAMPSHIRE	78.40	22.60	87.30	114.30	58.40	118.70
NEW JERSEY	81.50	71.70	85.30	111.70	67.70	57.90
NEW MEXICO	109.20	47.60	39.60	125.70	134.00	55.40
NEW YORK	81.50	71.70	85.30	111.70	67.70	57.90
NORTH CAROLINA	98.30	66.70	34.90	129.40	99.90	50.40
NORTH DAKOTA	123.80	99.00	23.90	136.00	104.90	57.10
OHIO	90.10	106.60	37.40	123.50	97.90	60.80
OKLAHOMA	104.90	20.10	58.10	137.60	95.30	80.90
OREGON	81.20	42.80	65.30	122.10	118.70	74.40
PENNSYLVANIA	81.50	71.70	85.30	111.70	67.70	57.90
RHODE ISLAND	78.40	22.60	87.30	114.30	58.40	118.70
SOUTH CAROLINA	98.30	66.70	34.90	129.40	99.90	50.40
SOUTH DAKOTA	123.80	99.00	23.90	136.00	104.90	57.10
TENNESSEE	112.80	44.20	60.10	139.20	97.10	57.20
TEXAS	104.90	20.10	58.10	137.60	95.30	80.90
UTAH	109.20	47.60	39.60	125.70	134.00	55.40
VERMONT	78.40	22.60	87.30	114.30	58.40	118.70
VIRGINIA	98.30	66.70	34.90	129.40	99.90	50.40
WASHINGTON	81.20	42.80	65.30	122.10	118.70	74.40
WEST VIRGINIA	98.30	66.70	34.90	129.40	99.90	50.40
WISCONSIN	90.10	106.60	37.40	123.50	97.90	60.80
WYOMING	109.20	47.60	39.60	125.70	134.00	55.40
NATIONAL AVERAGE	\$ 97.61	\$ 67.91	\$ 49.93	\$ 125.60	\$ 97.53	\$ 65.82

**Table 14. Impact of Oil Import Fee on Home Energy Bill:
Percentage Increase for Households Heating with Oil**

STATE	LOW-INCOME			OTHERS		
	UNDER 60	60 TO 64	65 PLUS	UNDER 60	60 TO 64	65 PLUS
ALABAMA	N/A	N/A	5.6%	6.5%	N/A	3.4%
ALASKA	7.4%	N/A	10.2	9.3	7.6%	8.8
ARIZONA	N/A	N/A	N/A	N/A	N/A	N/A
ARKANSAS	N/A	N/A	N/A	N/A	N/A	N/A
CALIFORNIA	3.4	N/A	6.0	5.0	3.6	4.6
COLORADO	N/A	N/A	N/A	N/A	N/A	N/A
CONNECTICUT	7.2	8.1%	5.9	6.3	6.8	7.6
DC	5.4	9.5	7.2	4.9	5.9	7.1
DELAWARE	4.8	9.4	6.9	4.4	5.4	6.7
FLORIDA	1.2	3.8	2.0	1.1	1.4	1.9
GEORGIA	4.3	8.9	6.1	3.8	4.8	6.1
HAWAII	0.1	N/A	0.2	0.1	0.1	0.1
IDAHO	N/A	N/A	N/A	N/A	N/A	N/A
ILLINOIS	5.8	9.2	10.2	4.8	7.8	6.4
INDIANA	6.7	9.8	10.9	5.6	8.8	7.3
IOWA	6.9	2.9	8.4	6.4	7.5	7.8
KANSAS	5.8	2.2	7.3	5.3	6.3	6.6
KENTUCKY	N/A	N/A	7.6	8.5	N/A	5.1
LOUISIANA	N/A	N/A	N/A	N/A	N/A	N/A
MAINE	9.6	10.8	8.2	8.7	9.4	10.2
MARYLAND	5.5	9.7	7.4	5.0	6.1	7.3
MASSACHUSETTS	7.8	8.7	6.5	6.9	7.4	8.2
MICHIGAN	6.8	9.6	10.5	5.8	8.7	7.4
MINNESOTA	8.1	3.9	9.6	7.8	8.9	9.0
MISSISSIPPI	N/A	N/A	5.5	6.3	N/A	3.2
MISSOURI	6.4	2.7	8.0	6.0	7.2	7.3
MONTANA	N/A	N/A	N/A	N/A	N/A	N/A
NEBRASKA	7.3	3.2	8.9	6.9	8.0	8.2
NEVADA	N/A	N/A	N/A	N/A	N/A	N/A
NEW HAMPSHIRE	9.0	9.9	7.4	7.9	8.5	9.3
NEW JERSEY	7.2	8.3	7.6	5.9	5.7	6.8
NEW MEXICO	N/A	N/A	N/A	N/A	N/A	N/A
NEW YORK	7.3	8.4	7.8	6.1	5.8	6.9
NORTH CAROLINA	4.8	9.5	6.8	4.3	5.4	6.6
NORTH DAKOTA	8.5	4.3	10.0	8.2	9.3	9.4
OHIO	6.1	9.1	10.1	5.1	8.1	6.6
OKLAHOMA	N/A	N/A	N/A	N/A	N/A	N/A
OREGON	7.6	N/A	11.0	9.8	7.9	9.4
PENNSYLVANIA	8.6	9.9	9.2	7.3	7.0	8.3
RHODE ISLAND	7.7	8.6	6.3	6.7	7.3	8.1
SOUTH CAROLINA	4.2	8.8	6.0	3.7	4.7	5.9
SOUTH DAKOTA	7.6	3.5	9.2	7.3	8.4	8.6
TENNESSEE	N/A	N/A	7.8	8.6	N/A	5.2
TEXAS	N/A	N/A	N/A	N/A	N/A	N/A
UTAH	N/A	N/A	N/A	N/A	N/A	N/A
VERMONT	9.3	10.1	8.1	8.5	9.1	9.7
VIRGINIA	5.5	10.0	7.5	4.9	6.1	7.3
WASHINGTON	8.1	N/A	11.0	10.0	8.4	9.7
WEST VIRGINIA	7.2	12.1	9.4	6.5	7.8	9.3
WISCONSIN	7.6	10.5	11.6	6.5	9.7	8.2
WYOMING	N/A	N/A	N/A	N/A	N/A	N/A

**Table 15. Impact of BTU Tax on Home Energy Bill:
Average Percentage Increase**

STATE	LOW-INCOME			OTHERS		
	UNDER 60	60 TO 64	65 PLUS	UNDER 60	60 TO 64	65 PLUS
ALABAMA	1.4%	1.4%	1.4%	1.3%	1.3%	1.7%
ALASKA	2.3	2.8	2.4	2.2	2.3	2.0
ARIZONA	1.6	1.5	1.3	1.5	1.6	1.5
ARKANSAS	2.0	2.1	1.9	1.7	1.9	2.0
CALIFORNIA	1.7	2.0	1.8	1.7	1.7	1.6
COLORADO	2.3	2.3	1.9	2.2	2.4	2.2
CONNECTICUT	1.3	1.7	1.2	1.3	1.5	1.4
DC	1.6	1.5	1.6	1.5	1.6	1.5
DELAWARE	1.4	1.2	1.3	1.2	1.3	1.2
FLORIDA	1.1	1.0	1.1	1.1	1.1	1.1
GEORGIA	1.6	1.5	1.5	1.5	1.6	1.5
HAWAII	0.7	0.8	0.8	0.7	0.7	0.7
IDAHO	2.8	2.7	2.6	2.7	2.8	2.7
ILLINOIS	2.3	2.4	2.3	2.0	1.9	2.4
INDIANA	2.6	2.7	2.6	2.3	2.2	2.6
IOWA	2.2	2.3	2.2	2.1	2.0	2.5
KANSAS	2.3	2.3	2.2	2.0	2.0	2.6
KENTUCKY	1.8	1.8	1.7	1.6	1.6	2.2
LOUISIANA	1.8	1.9	1.7	1.6	1.7	1.8
MAINE	1.6	1.9	1.5	1.7	1.8	1.7
MARYLAND	1.7	1.5	1.6	1.5	1.6	1.5
MASSACHUSETTS	1.5	1.9	1.3	1.5	1.7	1.6
MICHIGAN	2.4	2.5	2.4	2.2	2.1	2.5
MINNESOTA	2.5	2.5	2.4	2.3	2.3	2.7
MISSISSIPPI	1.5	1.5	1.5	1.4	1.4	1.8
MISSOURI	2.4	2.4	2.3	2.2	2.2	2.6
MONTANA	3.1	3.1	2.7	3.0	3.2	3.0
NEBRASKA	2.6	2.7	2.5	2.4	2.4	2.8
NEVADA	2.1	2.1	1.8	2.0	2.2	2.0
NEW HAMPSHIRE	1.6	2.0	1.4	1.6	1.8	1.7
NEW JERSEY	1.5	1.8	1.4	1.5	1.6	1.8
NEW MEXICO	1.8	1.8	1.5	1.7	1.9	1.7
NEW YORK	1.5	1.7	1.4	1.5	1.6	1.7
NORTH CAROLINA	1.6	1.4	1.5	1.5	1.6	1.5
NORTH DAKOTA	2.6	2.6	2.5	2.4	2.4	2.8
OHIO	2.3	2.3	2.3	2.0	2.0	2.3
OKLAHOMA	2.2	2.3	2.0	1.9	2.1	2.2
OREGON	2.3	2.4	2.3	2.3	2.3	2.2
PENNSYLVANIA	1.9	2.2	1.7	1.9	2.0	2.1
RHODE ISLAND	1.5	1.9	1.3	1.5	1.6	1.6
SOUTH CAROLINA	1.6	1.4	1.5	1.5	1.6	1.5
SOUTH DAKOTA	2.5	2.5	2.4	2.3	2.3	2.7
TENNESSEE	1.9	1.9	1.9	1.8	1.8	2.3
TEXAS	1.7	1.8	1.6	1.5	1.6	1.7
UTAH	2.2	2.2	1.8	2.1	2.3	2.1
VERMONT	2.0	2.5	1.7	2.0	2.2	2.1
VIRGINIA	1.7	1.5	1.6	1.5	1.7	1.5
WASHINGTON	2.6	2.8	2.6	2.6	2.6	2.5
WEST VIRGINIA	1.9	1.7	1.9	1.8	1.9	1.8
WISCONSIN	2.4	2.5	2.4	2.2	2.1	2.5
WYOMING	2.7	2.6	2.2	2.5	2.7	2.5

**Table 16. Impact of Oil Import Fee on Households with Cars:
Percentage Increase in Gasoline Costs**

STATE	LOW-INCOME			OTHERS		
	UNDER 60	60 TO 64	65 PLUS	UNDER 60	60 TO 64	65 PLUS
ALABAMA	13.6%	13.6%	13.6%	13.6%	13.6%	13.6%
ALASKA	12.2	12.2	12.2	12.2	12.2	12.2
ARIZONA	13.7	13.7	13.7	13.7	13.7	13.7
ARKANSAS	14.3	14.3	14.3	14.3	14.3	14.3
CALIFORNIA	14.1	14.1	14.1	14.1	14.1	14.1
COLORADO	13.6	13.6	13.6	13.6	13.6	13.6
CONNECTICUT	13.4	13.4	13.4	13.4	13.4	13.4
DC	11.9	11.9	11.9	11.9	11.9	11.9
DELAWARE	13.7	13.7	13.7	13.7	13.7	13.7
FLORIDA	13.7	13.7	13.7	13.7	13.7	13.7
GEORGIA	14.3	14.3	14.3	14.3	14.3	14.3
HAWAII	10.6	10.6	10.6	10.6	10.6	10.6
IDAHO	13.1	13.1	13.1	13.1	13.1	13.1
ILLINOIS	13.9	13.9	13.9	13.9	13.9	13.9
INDIANA	14.0	14.0	14.0	14.0	14.0	14.0
IOWA	13.1	13.1	13.1	13.1	13.1	13.1
KANSAS	13.4	13.4	13.4	13.4	13.4	13.4
KENTUCKY	14.0	14.0	14.0	14.0	14.0	14.0
LOUISIANA	13.6	13.6	13.6	13.6	13.6	13.6
MAINE	13.5	13.5	13.5	13.5	13.5	13.5
MARYLAND	13.1	13.1	13.1	13.1	13.1	13.1
MASSACHUSETTS	13.8	13.8	13.8	13.8	13.8	13.8
MICHIGAN	13.4	13.4	13.4	13.4	13.4	13.4
MINNESOTA	13.0	13.0	13.0	13.0	13.0	13.0
MISSISSIPPI	14.0	14.0	14.0	14.0	14.0	14.0
MISSOURI	14.5	14.5	14.5	14.5	14.5	14.5
MONTANA	13.5	13.5	13.5	13.5	13.5	13.5
NEBRASKA	12.8	12.8	12.8	12.8	12.8	12.8
NEVADA	14.0	14.0	14.0	14.0	14.0	14.0
NEW HAMPSHIRE	13.6	13.6	13.6	13.6	13.6	13.6
NEW JERSEY	14.1	14.1	14.1	14.1	14.1	14.1
NEW MEXICO	13.5	13.5	13.5	13.5	13.5	13.5
NEW YORK	14.1	14.1	14.1	14.1	14.1	14.1
NORTH CAROLINA	13.7	13.7	13.7	13.7	13.7	13.7
NORTH DAKOTA	12.9	12.9	12.9	12.9	12.9	12.9
OHIO	13.5	13.5	13.5	13.5	13.5	13.5
OKLAHOMA	14.2	14.2	14.2	14.2	14.2	14.2
OREGON	13.9	13.9	13.9	13.9	13.9	13.9
PENNSYLVANIA	13.7	13.7	13.7	13.7	13.7	13.7
RHODE ISLAND	13.8	13.8	13.8	13.8	13.8	13.8
SOUTH CAROLINA	13.8	13.8	13.8	13.8	13.8	13.8
SOUTH DAKOTA	13.2	13.2	13.2	13.2	13.2	13.2
TENNESSEE	14.0	14.0	14.0	14.0	14.0	14.0
TEXAS	14.1	14.1	14.1	14.1	14.1	14.1
UTAH	13.7	13.7	13.7	13.7	13.7	13.7
VERMONT	12.9	12.9	12.9	12.9	12.9	12.9
VIRGINIA	13.6	13.6	13.6	13.6	13.6	13.6
WASHINGTON	13.2	13.2	13.2	13.2	13.2	13.2
WEST VIRGINIA	13.4	13.4	13.4	13.4	13.4	13.4
WISCONSIN	13.2	13.2	13.2	13.2	13.2	13.2
WYOMING	14.0	14.0	14.0	14.0	14.0	14.0

**Table 17. Impact of BTU Tax on Households with Cars:
Percentage Increase in Gasoline Costs**

STATE	LOW-INCOME			OTHERS		
	UNDER 60	60 TO 64	65 PLUS	UNDER 60	60 TO 64	65 PLUS
ALABAMA	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%
ALASKA	2.6	2.6	2.6	2.6	2.6	2.6
ARIZONA	2.9	2.9	2.9	2.9	2.9	2.9
ARKANSAS	3.0	3.0	3.0	3.0	3.0	3.0
CALIFORNIA	3.0	3.0	3.0	3.0	3.0	3.0
COLORADO	2.9	2.9	2.9	2.9	2.9	2.9
CONNECTICUT	2.8	2.8	2.8	2.8	2.8	2.8
DC	2.5	2.5	2.5	2.5	2.5	2.5
DELAWARE	2.9	2.9	2.9	2.9	2.9	2.9
FLORIDA	2.9	2.9	2.9	2.9	2.9	2.9
GEORGIA	3.0	3.0	3.0	3.0	3.0	3.0
HAWAII	2.2	2.2	2.2	2.2	2.2	2.2
IDAHO	2.8	2.8	2.8	2.8	2.8	2.8
ILLINOIS	2.9	2.9	2.9	2.9	2.9	2.9
INDIANA	2.9	2.9	2.9	2.9	2.9	2.9
IOWA	2.8	2.8	2.8	2.8	2.8	2.8
KANSAS	2.8	2.8	2.8	2.8	2.8	2.8
KENTUCKY	2.9	2.9	2.9	2.9	2.9	2.9
LOUISIANA	2.9	2.9	2.9	2.9	2.9	2.9
MAINE	2.8	2.8	2.8	2.8	2.8	2.8
MARYLAND	2.8	2.8	2.8	2.8	2.8	2.8
MASSACHUSETTS	2.9	2.9	2.9	2.9	2.9	2.9
MICHIGAN	2.8	2.8	2.8	2.8	2.8	2.8
MINNESOTA	2.7	2.7	2.7	2.7	2.7	2.7
MISSISSIPPI	3.0	3.0	3.0	3.0	3.0	3.0
MISSOURI	3.0	3.0	3.0	3.0	3.0	3.0
MONTANA	2.8	2.8	2.8	2.8	2.8	2.8
NEBRASKA	2.7	2.7	2.7	2.7	2.7	2.7
NEVADA	2.9	2.9	2.9	2.9	2.9	2.9
NEW HAMPSHIRE	2.9	2.9	2.9	2.9	2.9	2.9
NEW JERSEY	3.0	3.0	3.0	3.0	3.0	3.0
NEW MEXICO	2.8	2.8	2.8	2.8	2.8	2.8
NEW YORK	3.0	3.0	3.0	3.0	3.0	3.0
NORTH CAROLINA	2.9	2.9	2.9	2.9	2.9	2.9
NORTH DAKOTA	2.7	2.7	2.7	2.7	2.7	2.7
OHIO	2.8	2.8	2.8	2.8	2.8	2.8
OKLAHOMA	3.0	3.0	3.0	3.0	3.0	3.0
OREGON	2.9	2.9	2.9	2.9	2.9	2.9
PENNSYLVANIA	2.9	2.9	2.9	2.9	2.9	2.9
RHODE ISLAND	2.9	2.9	2.9	2.9	2.9	2.9
SOUTH CAROLINA	2.9	2.9	2.9	2.9	2.9	2.9
SOUTH DAKOTA	2.8	2.8	2.8	2.8	2.8	2.8
TENNESSEE	2.9	2.9	2.9	2.9	2.9	2.9
TEXAS	3.0	3.0	3.0	3.0	3.0	3.0
UTAH	2.9	2.9	2.9	2.9	2.9	2.9
VERMONT	2.7	2.7	2.7	2.7	2.7	2.7
VIRGINIA	2.9	2.9	2.9	2.9	2.9	2.9
WASHINGTON	2.8	2.8	2.8	2.8	2.8	2.8
WEST VIRGINIA	2.8	2.8	2.8	2.8	2.8	2.8
WISCONSIN	2.8	2.8	2.8	2.8	2.8	2.8
WYOMING	2.9	2.9	2.9	2.9	2.9	2.9

**Table 18. Impact of Gas Tax on Households with Cars:
Percentage Increase in Gasoline Costs**

STATE	LOW-INCOME			OTHERS		
	UNDER 60	60 TO 64	65 PLUS	UNDER 60	60 TO 64	65 PLUS
ALABAMA	11.4%	11.4%	11.4%	11.4%	11.4%	11.4%
ALASKA	10.2	10.2	10.2	10.2	10.2	10.2
ARIZONA	11.5	11.5	11.5	11.5	11.5	11.5
ARKANSAS	12.0	12.0	12.0	12.0	12.0	12.0
CALIFORNIA	11.9	11.9	11.9	11.9	11.9	11.9
COLORADO	11.4	11.4	11.4	11.4	11.4	11.4
CONNECTICUT	11.2	11.2	11.2	11.2	11.2	11.2
DC	10.0	10.0	10.0	10.0	10.0	10.0
DELAWARE	11.5	11.5	11.5	11.5	11.5	11.5
FLORIDA	11.5	11.5	11.5	11.5	11.5	11.5
GEORGIA	12.0	12.0	12.0	12.0	12.0	12.0
HAWAII	8.9	8.9	8.9	8.9	8.9	8.9
IDAHO	11.0	11.0	11.0	11.0	11.0	11.0
ILLINOIS	11.7	11.7	11.7	11.7	11.7	11.7
INDIANA	11.8	11.8	11.8	11.8	11.8	11.8
IOWA	11.0	11.0	11.0	11.0	11.0	11.0
KANSAS	11.3	11.3	11.3	11.3	11.3	11.3
KENTUCKY	11.8	11.8	11.8	11.8	11.8	11.8
LOUISIANA	11.4	11.4	11.4	11.4	11.4	11.4
MAINE	11.4	11.4	11.4	11.4	11.4	11.4
MARYLAND	11.0	11.0	11.0	11.0	11.0	11.0
MASSACHUSETTS	11.6	11.6	11.6	11.6	11.6	11.6
MICHIGAN	11.3	11.3	11.3	11.3	11.3	11.3
MINNESOTA	11.0	11.0	11.0	11.0	11.0	11.0
MISSISSIPPI	11.8	11.8	11.8	11.8	11.8	11.8
MISSOURI	12.1	12.1	12.1	12.1	12.1	12.1
MONTANA	11.3	11.3	11.3	11.3	11.3	11.3
NEBRASKA	10.8	10.8	10.8	10.8	10.8	10.8
NEVADA	11.7	11.7	11.7	11.7	11.7	11.7
NEW HAMPSHIRE	11.4	11.4	11.4	11.4	11.4	11.4
NEW JERSEY	11.9	11.9	11.9	11.9	11.9	11.9
NEW MEXICO	11.3	11.3	11.3	11.3	11.3	11.3
NEW YORK	11.8	11.8	11.8	11.8	11.8	11.8
NORTH CAROLINA	11.5	11.5	11.5	11.5	11.5	11.5
NORTH DAKOTA	10.8	10.8	10.8	10.8	10.8	10.8
OHIO	11.3	11.3	11.3	11.3	11.3	11.3
OKLAHOMA	11.9	11.9	11.9	11.9	11.9	11.9
OREGON	11.7	11.7	11.7	11.7	11.7	11.7
PENNSYLVANIA	11.5	11.5	11.5	11.5	11.5	11.5
RHODE ISLAND	11.6	11.6	11.6	11.6	11.6	11.6
SOUTH CAROLINA	11.6	11.6	11.6	11.6	11.6	11.6
SOUTH DAKOTA	11.1	11.1	11.1	11.1	11.1	11.1
TENNESSEE	11.8	11.8	11.8	11.8	11.8	11.8
TEXAS	11.9	11.9	11.9	11.9	11.9	11.9
UTAH	11.5	11.5	11.5	11.5	11.5	11.5
VERMONT	10.8	10.8	10.8	10.8	10.8	10.8
VIRGINIA	11.4	11.4	11.4	11.4	11.4	11.4
WASHINGTON	11.1	11.1	11.1	11.1	11.1	11.1
WEST VIRGINIA	11.3	11.3	11.3	11.3	11.3	11.3
WISCONSIN	11.1	11.1	11.1	11.1	11.1	11.1
WYOMING	11.7	11.7	11.7	11.7	11.7	11.7

NOTES

- 1 Oil producers, despite recent price trends, have been more fortunate. For comparison, note that Exxon's profits in the third quarter of 1987 alone were \$1.1 billion, roughly equivalent to the entire \$1.2 billion appropriation initially proposed by the Administration for the Low Income Home Energy Assistance Program (LIHEAP) for fiscal year 1988. Note also that since the program reached its highest funding level, in fiscal year 1986, it has been cut once through the Gramm-Rudman sequester process in 1986 and again in the regular congressional appropriations process for fiscal years 1987 and 1988. Its FY88 funding level is \$1.5 billion.
- 2 Funds appropriated for LIHEAP are channeled from the U.S. Department of Health and Human Services to the states. Households with incomes at or below 110 percent of the poverty level are eligible. Within federal guidelines, states may determine the eligibility of households with marginally higher incomes; maximum cutoffs are at the higher of 150 percent of poverty or 60 percent of the state's median income. HHS reported that 23.4 million households were eligible for LIHEAP assistance in fiscal year 1986. However, only 6.7 million households actually received help — 29 percent of those meeting federal eligibility criteria. Of all households served, 38 percent contained at least one elderly member. According to HHS, the average LIHEAP heating assistance grant for FY 1986 was \$213. Because of funding constraints, this was expected to diminish to \$208 in FY 1987. The National Association of State Community Service Programs reports that LIHEAP grants typically cover less than 25 percent of total home energy costs.
- 3 According to the U.S. Department of Energy's Energy Information Administration, the average consumer uses 8400 KWH of electricity per year (based on 1984-85 data). A comparison of costs for 1980 and 1986, calculated in 1986 dollars to adjust for inflation, shows that this consumer would have paid \$599 in 1980 and \$655 in 1986, an increase of less than 10 percent over that time.
- 4 Throughout this report, low-income households are defined as those with money income at or below 125 percent of the poverty level as defined by the federal Office of Management and Budget. (In 1986, the poverty level was \$5,360 for an individual and \$7,240 for a couple.) This is approximately equivalent to the state standard generally used to determine eligibility for the Low Income Home Energy Assistance Program (see Note 2 above). The terms "poor" and "low-income" are used interchangeably. Elderly households are defined as those headed by someone aged 60 or older. Of these, 6.3 million households are headed by someone aged 60-64, and 18.4 million are headed by someone aged 65 or older.
- 5 EORI computation based on RECS, Census Bureau, and Energy Information Administration data (see Note 6 below).
- 6 Most of the data used in this report were compiled by The Grier Partnership using computer tapes from several recent federal surveys. An IBM 4341 mainframe computer was used in conjunction with SPSS-X (Statistical Package for the Social Sciences) extended data-processing software. In each case, data were obtained specifically for the age and income groups of particular concern to this study. Expenditure figures for particular items were updated using the appropriate components of the Consumer Price Index (CPI) or current prices.
 - (1) Income data were obtained from the 1986 U.S. Current Population Survey (CPS). This survey, conducted monthly by the U.S. Commerce Department's Census Bureau for the U.S. Labor Department's Bureau of Labor Statistics, is the source of the federal government's monthly reports on employment and unemployment. Once a year, in March, an expanded version of the survey, the "March Demographic Supplement," is administered to a representative sample of 58,000 households nationally. Among other items, the March survey collects detailed income data. This annual version of the CPS has been used extensively to analyze changes in incomes, poverty, and other trends requiring scrutiny based upon information more current than would be possible by relying on the decennial census.

The income and expenditure statistics compiled by the Census Bureau and used in this report offer the best available data on the way American households commit their resources. These expenditures are expressed both in dollars and as a percentage of household income. If a household has resources other than cash income, such as non-cash benefits or a reserve of savings being depleted in the course of a year, they are not reflected in these statistics. Accordingly, in some cases total household resources may be understated. However, since a similar caveat applies to any effort to measure the resources of non-poor households, the essential relationship between rich and poor is unaffected.
 - (2) Residential energy use data were obtained from the U.S. Department of Energy's 1984 Residential Energy Consumption Survey (RECS). This periodic survey yields a wide variety of data on energy consumption and energy-related characteristics and activities from a representative but comparatively small national sample of approximately 5,000 households. It is the principal source of government-

tal information on these topics. However, due to the small sample size, numbers developed from these data must be considered estimates.

The energy statistics presented in this report are based on 1986 energy prices reported by DOE's Energy Information Administration. They therefore fully reflect the drop in energy prices that occurred in 1986. During 1987, energy price trends have been mixed, with crude oil prices rising, natural gas prices declining slightly, and electricity prices remaining stable. Gasoline prices rose 1.8 percent during the first 7 months of 1987.

(3) Automobile fuel use data were obtained from DOE's 1985 Residential Transportation Energy Consumption Survey (RTECS). The RTECS survey is administered to a sample of approximately 4,000 households drawn from those selected for participation in RECS, and yields data on ownership and use of motor vehicles.

(4) Housing costs data were obtained from the 1983 American Housing Survey (AHS), conducted by the Census Bureau for the U.S. Department of Housing and Urban Development. This study (formerly the Annual Housing Survey) collects data from a representative national sample of more than 70,000 housing units.

(5) Food costs data were obtained from the 1984 Consumer Expenditure Survey (CEX) conducted by the Census Bureau for the Bureau of Labor Statistics. CEX actually consists of two surveys: a Diary Survey and an Interview Survey. In the Diary Survey, approximately 5,000 participating households maintain detailed daily records, for two consecutive weeks, of expenditures for frequently purchased items and services that are normally difficult to remember unless recorded at the time. The Interview Survey, conducted quarterly, gathers data on major expenses that can usually be remembered fairly accurately for at least a three-month period, plus global estimates for items such as food. It also collects data on household characteristics that can be used to break out expenditure statistics from either survey for analysis of specific population groups such as the elderly. Since outlays for food are often hard for consumers to remember accurately, the Diary Survey was used to analyze this item.

- 7 There are no reliable nationwide statistics on the number of elderly persons unsuccessfully seeking employment. Retirees are not included in the population samples used by the Census Bureau to survey monthly employment and unemployment trends for the Bureau of Labor Statistics. BLS relies on this survey to calculate the size of the labor force and the unemployment rate. Consequently, elderly people trying but failing to find jobs are not counted among the unemployed. This is one of several reasons why the official unemployment rate reported on the first Friday of each month routinely fails to reflect the true level of unemployment and underemployment in the United States. According to the National Committee for Full Employment, which publishes a monthly bulletin in which the unemployment rate is adjusted to include estimates of unemployment among populations excluded from the official survey, the real unemployment rate for October 1987 was 11.2 percent, compared to the 6.0 percent reported by BLS.
- 8 "Description of Possible Options to Increase Revenues," Prepared for the Committee on Ways and Means by the Staff of the Joint Committee on Taxation with the Staff of the Committee on Ways and Means, Joint Committee Print, June 25, 1987.
- 9 According to the Energy Information Administration, the oil industry supplied 5.9 billion barrels of petroleum products to the U.S. market in 1986, of which 33 percent was imported. An import fee would raise the price of all 5.9 billion barrels by the approximate value of the fee, because it acts as a protective tariff. The government, however, would collect fees on only that one-third portion of the increase that is derived from imports.
- 10 DOE's RTECS data (see Note 6 above) are buttressed by the Nationwide Personal Transportation Survey (NPTS), conducted every five years by the Census Bureau for the U.S. Department of Transportation. The most recent (1983) data on distribution of person and vehicle trips by age and purpose shows, for example, that among households consisting of two retired adults, 55 percent of all trips were for family and personal business compared to 26.8 percent for social and recreational purposes.
- 11 "Description of Possible Options to Increase Revenues," Prepared for the Committee on Ways and Means by the Staff of the Joint Committee on Taxation with the Staff of the Committee on Ways and Means, Joint Committee Print, June 25, 1987, page 56.
- 12 "The Changing Distribution of Federal Taxes: 1975-1990," Congress of the United States, Congressional Budget Office, October 1987.

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ECONOMIC OPPORTUNITY RESEARCH INSTITUTE

EORI specializes in analyzing public and private policies and programs with the objective of developing strategies to provide increased economic opportunities for low-income Americans. Based in McLean, Virginia, EORI has special expertise in a range of energy-related issues, including the relationship of energy markets and government regulation; the impact of energy prices on low-income households; public administration of energy assistance programs; and development of energy-related business opportunities for community-based organizations. EORI has conducted research for federal and state agencies, utilities, and consumer organizations. EORI Program Director Joel Eisenberg was formerly energy economist for the bipartisan New England Congressional Caucus; Research Director Meg Power served as Minority Staff Director of the Senate Subcommittee on Energy, Nuclear Proliferation and Federal Services.

THE GRIER PARTNERSHIP

The Grier Partnership, based in Bethesda, Maryland, has provided expert testimony on many energy-related issues to federal and state regulatory agencies and legislatures. George Grier is a statistician and demographer with long expertise in using computer analysis of Census and other public data to assess trends affecting policies in energy, housing, income maintenance, and related fields; he has also worked extensively with major energy-related data bases, and has developed computer models to analyze the impact of energy prices on low-income households. Eunice S. Grier was formerly Research Director of the U.S. Commission on Civil Rights, and has served as Research Staff Director of the Washington Center for Metropolitan Studies (WCMS), where she directed the 1985 Household Energy Use Survey for the Federal Energy Administration; this was the predecessor of the Residential Energy Consumption Survey (RECS), one of the most widely used data sources on low-income energy use.

NATIONAL COUNCIL OF SENIOR CITIZENS

Founded in 1961, NCSC is a nationwide membership-based advocacy organization dedicated to protecting and improving the economic and social security of America's elderly citizens. Headquartered in Washington, D.C., NCSC has nearly 5,000 clubs in every state, with an active membership of 4.5 million. NCSC offers a range of membership services and is active at every level of government, working to protect and enhance retirement income and health insurance programs, expand job opportunities for older people, extend services such as nutrition programs and senior centers, monitor regulation of nursing homes, encourage construction of decent and affordable housing, support programs that help older people to live independent lives and remain in their own homes, and provide assistance to low-income elderly households threatened by the escalating costs of energy and other necessities.

VILLERS ADVOCACY ASSOCIATES

Headquartered in Washington, D.C., Villers Advocacy Associates seeks to foster fundamental changes in institutions and attitudes affecting the elderly—particularly the 12 million elderly Americans who are impoverished or economically vulnerable—in the same way that the civil rights movement and the women's movement have helped transform the roles of minorities and women in our society. Villers Advocacy Associates works to achieve its goals through advocacy of specific legislative initiatives in areas such as health care, income security, and tax policy.

“

Energy taxes have begun to generate powerful support on Capitol Hill and among some of the presidential candidates. But whatever their merits, energy taxes have some serious drawbacks . . .

Low-income elderly households spend four times as much of their income on energy as is true of the average household. For affluent Americans, a new energy tax would be the equivalent of a luxury excise tax: mildly irritating but bearable. For many of the elderly poor, it would be a calamity . . .

This is an important study. It provides, for the first time, updated state-by-state data on current energy consumption patterns and the distributional effects of proposed energy taxes . . . The study shows that energy taxes are unfair and unaffordable.

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—FROM THE FOREWORD



**THE
Villers
ADVOCACY
ASSOCIATES**