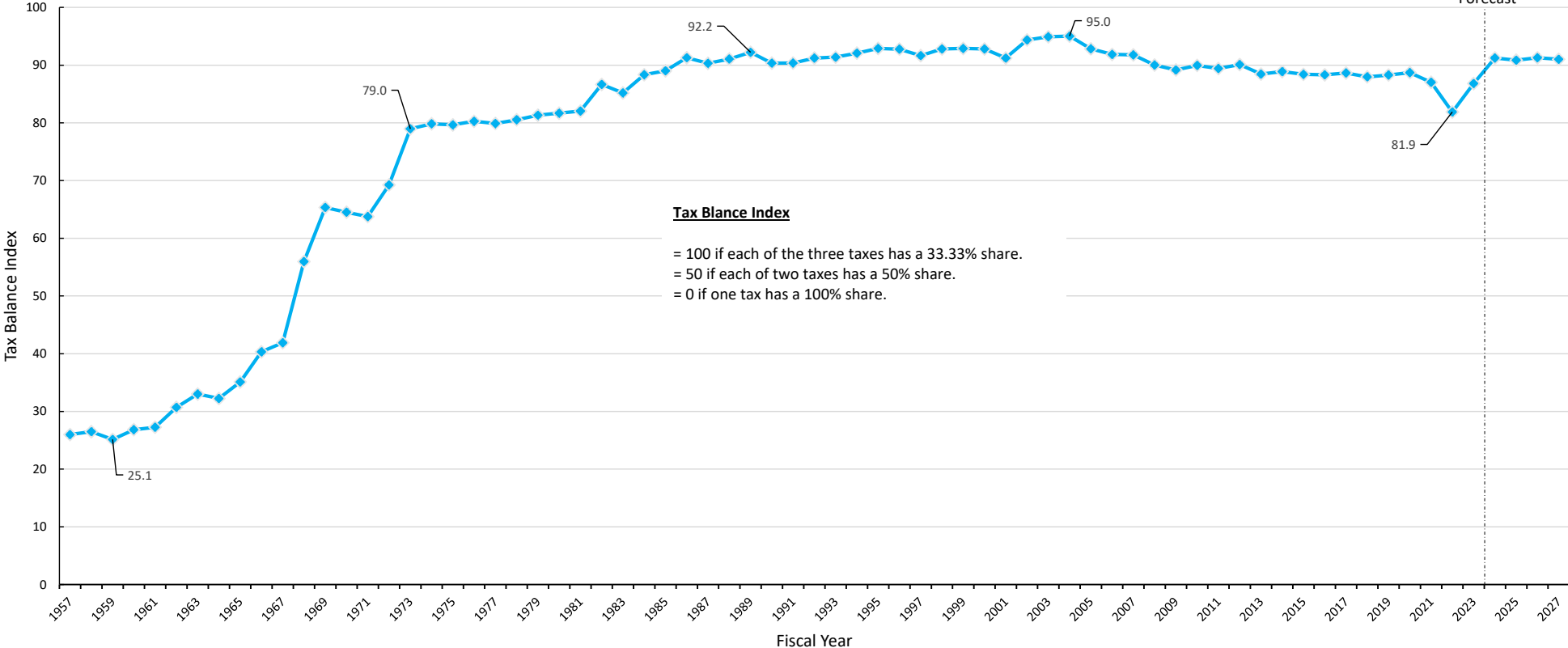


**Chart 7. "Tax Balance Index" for Minnesota's Big Three Taxes**  
(FY 1957 - 2027)



**Tax Balance Index**

- = 100 if each of the three taxes has a 33.33% share.
- = 50 if each of two taxes has a 50% share.
- = 0 if one tax has a 100% share.

See separate explanation of the Tax Balance Index on this website.

MN Department of Revenue, Tax Research Division, May 2024