

A Re-Examination of State Income Taxes and Individual Athletic Performance

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Abstract: This study re-examines whether state income tax exposure affects NBA player performance using player-game panel data from the 2009–2023 seasons. Contrary to prior research, I find no evidence of a statistically significant relationship between state income tax rates and free throw accuracy across multiple specifications and measures of tax exposure. Extending the analysis to turnovers and personal fouls yields mixed results. Players commit fewer turnovers in high-tax states, while fouls show no tax sensitivity. These findings suggest previously reported tax-performance effects are sensitive to measurement and research design choices.

Keywords: State Income Taxes, Athletic Performance, NBA, Free Throws, Sports Economics

JEL Classification Number: H24, H22, Z22

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