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STATE AND LOCAL TAX COMPARISONS: 2010-2011

The TC1 and TC2 publications provide a state by state comparison of state and local taxes, on a per capita basis as well as a percentage of personal income.

Ohio's per capita state and local taxes were \$3,909 in 2010-11, ranking Ohio 27th among the 50 states and the District of Columbia. The high was \$10,090 (Alaska) and the low was \$2,890 (Alabama). The U.S. average was \$4,295.

As a percent of personal income, combined state and local taxes in Ohio ranked 19th at 10.9 percent. This compares to a high of 23.3 percent (Alaska) and a low of 8.4 percent (South Dakota). The US average was 10.9 percent.

State and local taxes include all taxes levied within the State of Ohio, including such state taxes as the personal income tax, sales tax, and corporate franchise tax, as well as local taxes that include municipal income, local permissive sales and various property taxes.

Population estimates were derived from the U.S. Department of Commerce, Bureau of Census and can be found using this link <http://www.census.gov/popest/data/state/totals/2011/tables/NST-EST2011-01.xls>. State and local taxes were extracted from "Government Finances" (<http://www2.census.gov/govs/local/11slsstab1a.xls> and <http://www2.census.gov/govs/locals/11slsstab1b.xls>) data series of the U.S. Department of Commerce, Bureau of the Census (issued July 24, 2013). Personal income data (<http://www.bea.gov/itable/SA1-3.xls>) were obtained through the U.S. Department of Commerce, Bureau of Economic Analysis (updated March 27, 2013).

The tax data are for fiscal year 2011, meaning any twelve month accounting period that ended between July 1, 2010 and June 30, 2011. Most states (including Ohio) use a July through June accounting period so the state data generally reflects the July 1, 2010 - June 30, 2011 period. Most local governments (including those in Ohio) use a calendar year based accounting period, so the local tax figures most commonly reflect the January 1 - December 31, 2010 period. Personal income data (used in table TC-2) are for calendar year 2010 while the population data set (used in Table TC-1) is an estimate derived for calendar year 2011.

**PER CAPITA STATE AND LOCAL TAXES
 2010-2011**

<u>State</u>	<u>Total Taxes</u>	<u>Rank</u>	<u>State Taxes</u>	<u>Rank</u>	<u>Local Taxes</u>	<u>Rank</u>
Alabama	\$2,890	51	\$1,798	42	\$1,092	44
Alaska	\$10,090	1	\$7,662	1	\$2,428	5
Arizona	\$3,341	40	\$1,892	40	\$1,449	31
Arkansas	\$3,387	39	\$2,707	16	\$680	51
California	\$4,914	12	\$3,096	11	\$1,818	17
Colorado	\$4,259	20	\$1,850	41	\$2,409	6
Connecticut	\$6,357	6	\$3,745	5	\$2,612	4
Delaware	\$4,489	17	\$3,595	6	\$894	49
District of Columbia	\$8,687	2	\$0	51	\$8,687	1
Florida	\$3,424	38	\$1,708	45	\$1,716	23
Georgia	\$3,172	45	\$1,630	50	\$1,541	29
Hawaii	\$4,781	14	\$3,533	8	\$1,247	38
Idaho	\$2,973	49	\$2,058	36	\$915	47
Illinois	\$4,627	15	\$2,378	22	\$2,249	8
Indiana	\$3,553	33	\$2,288	30	\$1,265	37
Iowa	\$4,131	23	\$2,363	24	\$1,768	20
Kansas	\$4,095	24	\$2,367	23	\$1,727	22
Kentucky	\$3,331	41	\$2,334	26	\$997	45
Louisiana	\$3,631	32	\$1,938	39	\$1,693	24
Maine	\$4,558	16	\$2,768	14	\$1,791	19
Maryland	\$4,982	11	\$2,749	15	\$2,233	9
Massachusetts	\$5,441	8	\$3,353	10	\$2,088	12
Michigan	\$3,655	30	\$2,382	21	\$1,273	35
Minnesota	\$5,018	9	\$3,546	7	\$1,472	30
Mississippi	\$3,112	47	\$2,199	32	\$913	48
Missouri	\$3,268	43	\$1,682	46	\$1,586	27
Montana	\$3,441	37	\$2,308	29	\$1,133	42
Nebraska	\$4,233	21	\$2,254	31	\$1,979	13
Nevada	\$3,751	29	\$2,325	27	\$1,426	32
New Hampshire	\$4,029	25	\$1,776	43	\$2,253	7
New Jersey	\$6,025	7	\$3,082	12	\$2,944	3
New Mexico	\$3,482	36	\$2,346	25	\$1,136	41
New York	\$7,436	3	\$3,491	9	\$3,945	2

<u>State</u>	<u>Total Taxes</u>	<u>Rank</u>	<u>State Taxes</u>	<u>Rank</u>	<u>Local Taxes</u>	<u>Rank</u>
North Carolina	\$3,491	35	\$2,320	28	\$1,171	40
North Dakota	\$6,886	4	\$5,589	2	\$1,297	33
Ohio	\$3,909	27	\$2,167	33	\$1,742	21
Oklahoma	\$3,168	46	\$2,051	37	\$1,117	43
Oregon	\$3,644	31	\$2,097	35	\$1,548	28
Pennsylvania	\$4,377	19	\$2,539	20	\$1,838	15
Rhode Island	\$4,832	13	\$2,620	18	\$2,212	10
South Carolina	\$2,937	50	\$1,643	49	\$1,294	34
South Dakota	\$3,275	42	\$1,674	48	\$1,601	26
Tennessee	\$2,979	48	\$1,750	44	\$1,229	39
Texas	\$3,536	34	\$1,680	47	\$1,855	14
Utah	\$3,215	44	\$1,944	38	\$1,271	36
Vermont	\$5,013	10	\$4,291	4	\$722	50
Virginia	\$3,971	26	\$2,150	34	\$1,821	16
Washington	\$4,160	22	\$2,549	19	\$1,610	25
West Virginia	\$3,760	28	\$2,809	13	\$951	46
Wisconsin	\$4,483	18	\$2,687	17	\$1,796	18
Wyoming	\$6,465	5	\$4,333	3	\$2,132	11
U.S. Average	\$ 4,295		\$ 2,440		\$ 1,856	

Sources:

U.S. Department of Commerce, Bureau of the Census, "State and Local Government Finances by Level of Government and by State: 2010-11" (Source: U.S. Census Bureau, 2011 Annual Surveys of State and Local Government Finances). Issued July 24, 2013.

<http://www2.census.gov/govs/local/11slsstab1a.xls> and [11slsstab1b.xls](http://www2.census.gov/govs/local/11slsstab1b.xls) and

U.S. Department of Commerce, Bureau of the Census, State population totals: Annual population estimates: April 1, 2010 to July 1, 2011; accessed from web site August 27, 2013

<http://www.census.gov/popest/data/state/totals/2011/tables/NST>

**STATE AND LOCAL TAXES
 AS A PERCENTAGE OF PERSONAL INCOME, 2010-2011**

<u>State</u>	<u>Total Taxes</u>	<u>Rank</u>	<u>State Taxes</u>	<u>Rank</u>	<u>Local Taxes</u>	<u>Rank</u>
Alabama	8.6%	49	5.4%	39	3.3%	41
Alaska	23.3%	1	17.7%	1	5.6%	5
Arizona	10.0%	38	5.7%	38	4.3%	26
Arkansas	10.5%	27	8.4%	8	2.1%	50
California	11.8%	10	7.5%	11	4.4%	23
Colorado	10.3%	31	4.5%	48	5.8%	4
Connecticut	11.5%	15	6.8%	19	4.7%	15
Delaware	11.5%	16	9.2%	5	2.3%	49
District of Columbia	12.5%	6	0.0%	51	12.5%	1
Florida	9.0%	46	4.5%	46	4.5%	20
Georgia	9.3%	42	4.8%	44	4.5%	21
Hawaii	11.8%	13	8.7%	7	3.1%	45
Idaho	9.5%	40	6.6%	23	2.9%	48
Illinois	11.0%	17	5.7%	37	5.4%	6
Indiana	10.5%	28	6.8%	21	3.7%	34
Iowa	10.9%	18	6.3%	26	4.7%	16
Kansas	10.7%	23	6.2%	28	4.5%	22
Kentucky	10.3%	30	7.2%	12	3.1%	44
Louisiana	9.8%	39	5.3%	40	4.6%	18
Maine	12.5%	7	7.6%	10	4.9%	11
Maryland	10.3%	29	5.7%	36	4.6%	17
Massachusetts	10.7%	22	6.6%	22	4.1%	28
Michigan	10.6%	25	6.9%	17	3.7%	35
Minnesota	11.9%	9	8.4%	9	3.5%	37
Mississippi	10.1%	35	7.2%	14	3.0%	47
Missouri	9.0%	47	4.6%	45	4.4%	24
Montana	10.1%	36	6.8%	20	3.3%	40
Nebraska	10.8%	21	5.8%	35	5.1%	9
Nevada	10.6%	26	6.5%	24	4.0%	32
New Hampshire	9.2%	44	4.0%	50	5.1%	8
New Jersey	12.0%	8	6.1%	31	5.9%	3
New Mexico	10.7%	24	7.2%	13	3.5%	38
New York	15.2%	3	7.1%	15	8.1%	2
North Carolina	10.2%	33	6.8%	18	3.4%	39

<u>State</u>	<u>Total</u> <u>Taxes</u>	<u>Rank</u>	<u>State</u> <u>Taxes</u>	<u>Rank</u>	<u>Local</u> <u>Taxes</u>	<u>Rank</u>
North Dakota	16.4%	2	13.3%	2	3.1%	43
Ohio	10.9%	19	6.0%	32	4.8%	12
Oklahoma	9.0%	48	5.8%	34	3.2%	42
Oregon	10.2%	32	5.9%	33	4.3%	25
Pennsylvania	10.8%	20	6.3%	25	4.6%	19
Rhode Island	11.5%	14	6.2%	27	5.3%	7
South Carolina	9.2%	43	5.1%	41	4.1%	30
South Dakota	8.4%	51	4.3%	49	4.1%	29
Tennessee	8.5%	50	5.0%	42	3.5%	36
Texas	9.4%	41	4.5%	47	4.9%	10
Utah	10.2%	34	6.1%	30	4.0%	31
Vermont	12.6%	5	10.8%	3	1.8%	51
Virginia	9.1%	45	4.9%	43	4.2%	27
Washington	10.0%	37	6.1%	29	3.9%	33
West Virginia	11.8%	12	8.8%	6	3.0%	46
Wisconsin	11.8%	11	7.1%	16	4.7%	13
Wyoming	14.3%	4	9.6%	4	4.7%	14
U.S. Average	10.9%		6.2%		4.7%	

Sources:

U.S. Department of Commerce, Bureau of the Census, "State and Local Government Finances by Level of Government and by State: 2010-11" (Source: U.S. Census Bureau, 2011 Annual Surveys of State and Local Government Finances). Issued July 24, 2013.

<http://www2.census.gov/govs/local/11slsstab1a.xls> and [11slsstab1b.xls](http://www2.census.gov/govs/local/11slsstab1b.xls) and

U.S. Department of Commerce, Bureau of Economic Analysis, Regional Economic Data, 2010 Annual State Personal Income and Employment; last updated March 27, 2013; <http://www.bea.gov/iTable/iTable.cfm> (SA1-3.xls)