

COMPARING STATE TAX BURDENS

Each year, the U.S. Census Bureau compiles data on tax burdens in each of the states. Data for tax year 1998-1999 is the most recent which is available. The tax burden comparisons show the combined state and local aggregate taxes both on a per capita basis and as a percentage of income. For state and local taxes on a per capita basis, Ohio ranked 20th. As a percentage of personal income, Ohio ranked 23rd. The table below shows the national ranking for each of the 13 comparison states commonly used in this publication, as well as the lowest and highest tax burden state of all 50 states.

State	Total Taxes		Total Taxes as a Percentage	
	Per Capita	Rank	of Income	Rank
California	\$3,167	12	11.4%	15
Florida	2,663	28	10.0%	44
Illinois	3,131	14	10.5%	34
Indiana	2,621	31	10.5%	37
Kentucky	2,464	38	11.1%	21
Massachusetts	3,606	4	10.9%	26
Michigan	3,032	15	11.4%	14
New Jersey	3,878	3	11.4%	13
New York	4,515	2	14.0%	1
OHIO	2,869	20	11.0%	23
Pennsylvania	2,934	18	10.7%	32
Texas	2,456	39	9.7%	46
West Virginia	2,368	43	11.7%	10

HIGHEST AND LOWEST TAX BURDEN STATES

Connecticut	\$4,536	1	-	-
Alabama	2,007	50	-	-
New York	-	-	14.0%	1
Tennessee	-	-	8.8%	50

Note: Data for tax year 1998-1999 is the latest year available.

State government taxes are generally for the period of July 1, 1998 through June 30, 1999, while local government taxes are generally for calendar year 1998.