

TAX BURDEN COMPARISONS AMONG THE STATES

Each year, the U.S. Census Bureau collects data on tax burdens in each of the states. Data for tax years 1999-2000 is the most recent 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. States selected for comparison are either neighboring states to Ohio or are considered to be large, economically important states.

For state and local taxes on a per capita basis among all 50 states, Ohio ranked 20th. As a percentage of personal income among all 50 states, Ohio also ranked 20th. 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 states of all 50 states.

STATE TAX BURDENS: 13 SELECTED COMPARISON STATES⁽¹⁾

State	Total Taxes		Total Taxes as a Percentage of Income ⁽²⁾	
	Per Capita ⁽²⁾	Rank ⁽³⁾	of Income ⁽²⁾	Rank ⁽³⁾
California	\$3,545	7	12.0%	10
Florida	2,624	35	10.0	44
Illinois	3,241	14	10.7	33
Indiana	2,691	30	10.6	39
Kentucky	2,517	39	11.2	22
Massachusetts	3,787	4	11.0	26
Michigan	3,167	16	11.4	18
New Jersey	3,903	3	11.3	19
New York	4,578	2	14.1	1
Ohio	3,016	20	11.3	20
Pennsylvania	2,979	21	10.7	34
Texas	2,505	40	9.7	46
West Virginia	2,413	42	11.6	16

HIGHEST AND LOWEST STATE TAX BURDENS⁽³⁾

Connecticut	\$4,595	1	-	-
Alabama	2,117	50	-	-
New York	-	-	14.1%	1
New Hampshire	-	-	8.8	50

Notes: (1) Data from the U.S. Census Bureau and the Federation of Tax Administrators. (2) "Total Taxes" does not include revenue from charges, user fees, or special assessments. (3) Comparison rankings shown are based on a tax burden analysis of all 50 states.