

## Tax Burden Comparisons Among the States

The U.S. Census Bureau collects data on tax burdens in each of the states. Data for Fiscal Year 2002 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 and the District of Columbia, Ohio ranked 19<sup>th</sup>. As a percentage of personal income among all 50 states and the District of Columbia, Ohio ranked 13<sup>th</sup>. The table below shows the national ranking for each of the 12 comparison states commonly used in this publication, as well as the lowest and highest tax burden states of all 50 states and the District of Columbia.

### Tax Burdens: 12 Selected Comparison States(1)

State	Total State and Local Taxes		Total Taxes as a Percentage of Income(2)	
	Per Capita(2)	Rank(3)	of Income(2)	Rank(3)
California	\$3,440	10	10.7%	16
Florida	2,686	35	9.4	45
Illinois	3,303	15	10.1	34
Indiana	2,759	30	10.0	36
Kentucky	2,636	38	10.6	17
Massachusetts	3,721	5	9.6	42
Michigan	3,051	23	10.3	29
New Jersey	4,038	4	10.6	18
New York	4,645	2	13.0	2
<b>Ohio</b>	<b>3,170</b>	<b>19</b>	<b>11.0</b>	<b>13</b>
Pennsylvania	3,052	22	10.0	38
Texas	2,713	34	9.7	40
West Virginia	2,571	41	11.3	9

**Notes:** (1)Data from the U.S. Census Bureau and the Bureau of Economic Analysis. (2)"Total State and Local 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 and the District of Columbia.

**Tax Burden Comparisons Among the States(1)**

**Highest and Lowest State and Local Tax Burdens(3)**

State	Total State and Local Taxes		Total Taxes as a Percentage of Income(2)	
	Per Capita(2)	Rank(3)	of Income(2)	Rank(3)
District of Columbia	\$5,636	1	—	—
Alabama	2,170	51	—	—
Maine	—	—	13.2%	1
New Hampshire	—	—	8.4	51

**Notes:** (1)Data from the U.S. Census Bureau and the Bureau of Economic Analysis. (2)“Total State and Local 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 and the District of Columbia.

