

## Tax Burden Comparisons Among the States

The first table on this page compares the overall state and local tax burden in Ohio to that of 12 other states. The comparisons rely on data compiled by the U.S. Census Bureau documenting tax collections during fiscal year 2008. Tax burdens are compared both on a per capita basis and as a percentage of income. The rankings – 1 through 51 – indicate the states’ standing in comparison to all other 50 states as well as the District of Columbia.

States were included in this table either because they neighbor Ohio or because, like Ohio, they are large, economically important states. The same 12 states are used for comparisons throughout this book.

The states with the highest and lowest combined state and local tax burdens are also listed on this page, measured both on a per capita basis and as a percentage of personal income.

### State and Local Tax Burdens: Ohio and 12 Comparison States

	Taxes per capita		Taxes as a percentage of personal income	
	Total	Rank	Pct.	Rank
California	\$5,085	9	11.5%	11
Florida	3,981	27	9.9%	38
Illinois	4,503	15	10.4%	24
Indiana	3,593	33	10.3%	26
Kentucky	3,302	44	10.2%	28
Massachusetts	5,196	8	10.2%	30
Michigan	3,764	31	10.7%	18
New Jersey	6,209	6	12.0%	8
New York	7,103	3	14.8%	2
Ohio	4,048	25	11.2%	15
Pennsylvania	4,306	19	10.7%	19
Texas	3,554	36	8.9%	46
West Virginia	3,542	37	11.2%	14

### Largest and Smallest Burdens, All States, on a Per Capita Basis

	Total	Rank
Alaska	\$14,147	1
South Carolina	2,923	51

### Largest and Smallest Burdens, All States, as a Percentage of Personal Income

	Total	Rank
Alaska	31.9%	1
South Dakota	7.9%	51

Source: Department of Taxation analysis of data from the U.S. Census Bureau and the Bureau of Economic Analysis. All of the information on this page only applies to tax collections. It does not include revenue from charges, user fees, or special assessments.