



**Tax Analysis Division**  
30 E Broad St, 22<sup>nd</sup> Floor  
Columbus, Ohio 43215  
(614)466-3960 Fax (614)752-0700  
<http://tax.ohio.gov>

TC 1 & 2  
Nos. 43 & 44 (2012)  
September 26, 2012

## **STATE AND LOCAL TAX COMPARISONS: 2009-2010**

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 \$3,762 in 2009-10, ranking Ohio 27th among the 50 states and the District of Columbia. The high was \$8,636 (Alaska) and the low was \$2,776 (Alabama). The U.S. average was \$4,105.

As a percent of personal income, combined state and local taxes in Ohio ranked 18th at 10.8 percent. This compares to a high of 20.7 percent (Alaska) and a low of 8.4 percent (South Dakota). The US average was 10.7 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/estimate/10slsstab1a.xls> and <http://www2.census.gov/govs/estimate/10slsstab1b.xls> data series of the U.S. Department of Commerce, Bureau of the Census (issued September 26, 2012). Personal income data (<http://www.bea.gov/itable/SA1-3.xls>) were obtained through the U.S. Department of Commerce, Bureau of Economic Analysis.

The tax data are for fiscal year 2010, meaning any twelve month accounting period that ended between July 1, 2009 and June 30, 2010. Most states (including Ohio) use a July through June accounting period so the state data generally reflects the July 1, 2009 - June 30, 2010 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, 2009 period. Personal income data (used in table TC-2) are for calendar year 2009 while the population data set (used in Table TC-1) is an estimate derived for calendar year 2010.

PER CAPITA STATE AND LOCAL TAXES  
 2009-2010

<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>
Alabama	\$ 2,776	50	\$ 1,711	40	\$ 1,066	44
Alaska	\$ 8,636	1	\$ 6,333	1	\$ 2,303	7
Arizona	\$ 3,061	44	\$ 1,589	47	\$ 1,473	31
Arkansas	\$ 3,249	37	\$ 2,588	15	\$ 662	51
California	\$ 4,623	12	\$ 2,808	12	\$ 1,816	17
Colorado	\$ 4,061	19	\$ 1,701	41	\$ 2,360	6
Connecticut	\$ 5,989	5	\$ 3,436	6	\$ 2,553	4
Delaware	\$ 3,979	22	\$ 3,078	9	\$ 901	48
District of Columbia	\$ 8,315	2	\$ -	51	\$ 8,315	1
Florida	\$ 3,495	32	\$ 1,671	42	\$ 1,823	16
Georgia	\$ 3,101	43	\$ 1,522	50	\$ 1,578	27
Hawaii	\$ 4,841	10	\$ 3,548	5	\$ 1,292	35
Idaho	\$ 2,763	51	\$ 1,879	38	\$ 884	49
Illinois	\$ 4,182	17	\$ 1,988	34	\$ 2,194	10
Indiana	\$ 3,595	30	\$ 2,126	28	\$ 1,469	32
Iowa	\$ 3,917	24	\$ 2,232	24	\$ 1,685	23
Kansas	\$ 3,992	21	\$ 2,271	22	\$ 1,721	21
Kentucky	\$ 3,167	40	\$ 2,192	25	\$ 975	45
Louisiana	\$ 3,554	31	\$ 1,927	35	\$ 1,627	24
Maine	\$ 4,398	15	\$ 2,629	14	\$ 1,769	19
Maryland	\$ 4,851	9	\$ 2,631	13	\$ 2,220	8
Massachusetts	\$ 5,106	8	\$ 3,065	10	\$ 2,042	12
Michigan	\$ 3,615	29	\$ 2,291	21	\$ 1,324	34
Minnesota	\$ 4,587	13	\$ 3,240	8	\$ 1,347	33
Mississippi	\$ 3,021	46	\$ 2,111	29	\$ 910	47
Missouri	\$ 3,164	42	\$ 1,618	44	\$ 1,545	29
Montana	\$ 3,248	38	\$ 2,162	26	\$ 1,086	42
Nebraska	\$ 4,027	20	\$ 2,081	31	\$ 1,945	13
Nevada	\$ 3,748	28	\$ 2,158	27	\$ 1,590	25
New Hampshire	\$ 3,812	26	\$ 1,614	46	\$ 2,198	9
New Jersey	\$ 5,807	6	\$ 2,946	11	\$ 2,860	3
New Mexico	\$ 3,170	39	\$ 2,095	30	\$ 1,075	43
New York	\$ 7,024	3	\$ 3,276	7	\$ 3,749	2

<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 Carolina	\$ 3,421	35	\$ 2,251	23	\$ 1,171	39
North Dakota	\$ 5,156	7	\$ 3,922	3	\$ 1,234	37
<b>OHIO</b>	<b>\$ 3,762</b>	<b>27</b>	<b>\$ 2,044</b>	<b>33</b>	<b>\$ 1,718</b>	<b>22</b>
Oklahoma	\$ 3,032	45	\$ 1,883	37	\$ 1,149	41
Oregon	\$ 3,419	36	\$ 1,899	36	\$ 1,520	30
Pennsylvania	\$ 4,144	18	\$ 2,372	20	\$ 1,772	18
Rhode Island	\$ 4,571	14	\$ 2,441	18	\$ 2,130	11
South Carolina	\$ 2,838	49	\$ 1,577	48	\$ 1,261	36
South Dakota	\$ 3,164	41	\$ 1,618	45	\$ 1,546	28
Tennessee	\$ 2,870	48	\$ 1,654	43	\$ 1,216	38
Texas	\$ 3,425	34	\$ 1,560	49	\$ 1,865	14
Utah	\$ 2,998	47	\$ 1,835	39	\$ 1,163	40
Vermont	\$ 4,719	11	\$ 4,012	2	\$ 707	50
Virginia	\$ 3,885	25	\$ 2,045	32	\$ 1,840	15
Washington	\$ 3,971	23	\$ 2,389	19	\$ 1,582	26
West Virginia	\$ 3,490	33	\$ 2,573	16	\$ 916	46
Wisconsin	\$ 4,285	16	\$ 2,524	17	\$ 1,761	20
Wyoming	\$ 6,164	4	\$ 3,750	4	\$ 2,414	5
U.S. Average	\$ 4,105		\$ 2,266		\$ 1,838	

Sources:

U.S. Department of Commerce, Bureau of the Census, "State and Local Government Finances by Level of Government and by State: 2009-10" (Source: 2010 Census of Government Finance). Issued September 26, 2012.

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 September 26, 2012 <http://www.census.gov/popest/data/state/totals/2011/tables/NST-EST2011-01.xls>

STATE AND LOCAL TAXES  
 AS A PERCENTAGE OF PERSONAL INCOME, 2009-2010

<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	5.3%	38	3.3%	41
Alaska	20.7%	1	15.2%	1	5.5%	6
Arizona	9.2%	42	4.8%	43	4.4%	26
Arkansas	10.3%	26	8.2%	7	2.1%	50
California	11.4%	11	6.9%	14	4.5%	23
Colorado	10.0%	32	4.2%	49	5.8%	4
Connecticut	11.4%	12	6.5%	20	4.8%	15
Delaware	10.4%	24	8.0%	8	2.3%	49
District of Columbia	12.5%	5	0.0%	51	12.5%	1
Florida	9.6%	39	4.6%	44	5.0%	12
Georgia	9.2%	41	4.5%	46	4.7%	18
Hawaii	12.2%	8	8.9%	4	3.3%	43
Idaho	9.1%	45	6.2%	23	2.9%	48
Illinois	10.3%	28	4.9%	41	5.4%	7
Indiana	10.9%	16	6.4%	21	4.5%	25
Iowa	10.7%	19	6.1%	25	4.6%	19
Kansas	10.6%	21	6.0%	27	4.6%	20
Kentucky	10.0%	31	7.0%	13	3.1%	45
Louisiana	10.0%	34	5.4%	37	4.6%	21
Maine	12.2%	7	7.3%	10	4.9%	14
Maryland	10.3%	27	5.6%	33	4.7%	17
Massachusetts	10.4%	25	6.2%	22	4.1%	30
Michigan	10.9%	17	6.9%	15	4.0%	33
Minnesota	11.3%	15	8.0%	9	3.3%	40
Mississippi	10.1%	30	7.1%	11	3.0%	46
Missouri	8.9%	48	4.5%	45	4.3%	29
Montana	9.8%	35	6.5%	19	3.3%	42
Nebraska	10.6%	22	5.5%	35	5.1%	11
Nevada	10.5%	23	6.1%	26	4.5%	24
New Hampshire	9.0%	47	3.8%	50	5.2%	10
New Jersey	11.9%	9	6.0%	29	5.8%	3
New Mexico	10.0%	33	6.6%	18	3.4%	39
New York	15.1%	2	7.0%	12	8.1%	2
North Carolina	10.2%	29	6.7%	17	3.5%	37

<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 Dakota	13.3%	4	10.1%	3	3.2%	44
<b>OHIO</b>	<b>10.8%</b>	<b>18</b>	<b>5.8%</b>	<b>31</b>	<b>4.9%</b>	<b>13</b>
Oklahoma	9.0%	46	5.6%	34	3.4%	38
Oregon	9.8%	36	5.4%	36	4.4%	27
Pennsylvania	10.6%	20	6.1%	24	4.5%	22
Rhode Island	11.3%	14	6.0%	28	5.3%	8
South Carolina	9.1%	44	5.1%	39	4.1%	32
South Dakota	8.4%	51	4.3%	48	4.1%	31
Tennessee	8.6%	50	4.9%	40	3.6%	36
Texas	9.5%	40	4.3%	47	5.2%	9
Utah	9.6%	38	5.9%	30	3.7%	35
Vermont	12.3%	6	10.4%	2	1.8%	51
Virginia	9.2%	43	4.8%	42	4.3%	28
Washington	9.7%	37	5.8%	32	3.9%	34
West Virginia	11.3%	13	8.3%	6	3.0%	47
Wisconsin	11.7%	10	6.9%	16	4.8%	16
Wyoming	14.5%	3	8.8%	5	5.7%	5
U.S. Average	10.7%		5.9%		4.8%	

Sources:

U.S. Department of Commerce, Bureau of the Census, "State and Local Government Finances by Level of Government and by State: 2009-10" (Source: 2010 Census of Government Finance). Issued September 26, 2012.

<http://www2.census.gov/govs/estimate/10slsstab1a.xls> and 1b.xls

and

U.S. Department of Commerce, Bureau of Economic Analysis, Regional Economic Data; last updated September 25, 2012 [http://www.bea.gov/Table/Index\\_regional.stm/SA1-3.xls](http://www.bea.gov/Table/Index_regional.stm/SA1-3.xls)