



Tax Data Series

STATE AND LOCAL TAX COMPARISONS: 1999-2000



TC 1 & 2
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Most of the data for this publication are from the "Government Finances" data series of the U.S. Department of Commerce, Bureau of the Census (issued January 2003). The state taxes shown are for calendar year 2000 while local taxes shown are for fiscal year 1999. Personal income data (TC-2) are for calendar year 1999, issued by the Bureau of Economic Analysis.

Ohio's per capita state and local taxes were \$3,016 in 1999-00, according to figures from the U.S. Department of Commerce, ranking Ohio 20th among the 50 states. The high was \$4,595 (Connecticut) and the low was \$2,117 (Alabama). The U.S. average was \$3,095.

As a percent of personal income, combined state and local taxes in Ohio ranked 20th at 11.3 percent. This compares to a high of 14.1 percent (New York) and a low of 8.8 percent (Tennessee). The U.S. average was 11.2 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.

**PER CAPITA STATE AND LOCAL TAXES
 1999-2000**

<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	\$2,117	50	\$1,448	46	\$669	42
Alaska	3,687	6	2,270	10	1,417	6
Arizona	2,599	36	1,579	41	1,020	28
Arkansas	2,230	47	1,822	27	408	50
California	3,545	7	2,474	6	1,070	22
Colorado	3,073	18	1,645	39	1,428	5
Connecticut	4,595	1	2,986	1	1,609	3
Delaware	3,340	12	2,720	3	621	45
Florida	2,624	35	1,553	43	1,071	20
Georgia	2,841	25	1,651	38	1,190	14
Hawaii	3,384	10	2,751	2	633	44
Idaho	2,546	38	1,837	23	709	40
Illinois	3,241	14	1,835	24	1,406	7
Indiana	2,691	30	1,662	36	1,029	26
Iowa	2,765	27	1,772	31	993	30
Kansas	2,833	26	1,804	28	1,030	25
Kentucky	2,517	39	1,904	19	613	46
Louisiana	2,436	41	1,457	45	979	32
Maine	3,343	11	2,087	14	1,256	11
Maryland	3,454	9	1,955	16	1,498	4
Massachusetts	3,787	4	2,544	5	1,243	12
Michigan	3,167	16	2,290	9	877	34
Minnesota	3,694	5	2,712	4	983	31
Mississippi	2,214	48	1,656	37	558	49
Missouri	2,558	37	1,532	44	1,026	27
Montana	2,363	45	1,564	42	799	37
Nebraska	2,906	24	1,742	32	1,164	16
Nevada	2,915	23	1,860	21	1,055	23
New Hampshire	2,652	32	1,372	47	1,280	10
New Jersey	3,903	3	2,157	12	1,746	2
New Mexico	2,639	33	2,058	15	581	47
New York	4,578	2	2,199	11	2,378	1

<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 Carolina	\$2,664	31	\$1,903	20	\$761	39
North Dakota	2,754	28	1,826	26	928	33
Ohio	3,016	20	1,733	34	1,283	9
Oklahoma	2,391	43	1,692	35	699	41
Oregon	2,751	29	1,738	33	1,013	29
Pennsylvania	2,979	21	1,829	25	1,149	17
Rhode Island	3,256	13	1,942	18	1,314	8
South Carolina	2,379	44	1,591	40	788	38
South Dakota	2,299	46	1,228	50	1,071	21
Tennessee	2,185	49	1,360	48	825	36
Texas	2,505	40	1,315	49	1,189	15
Utah	2,630	34	1,782	30	848	35
Vermont	3,080	17	2,435	7	644	43
Virginia	2,978	22	1,787	29	1,192	13
Washington	3,178	15	2,132	13	1,046	24
West Virginia	2,413	42	1,849	22	564	48
Wisconsin	3,458	8	2,344	8	1,113	18
Wyoming	3,046	19	1,951	17	1,095	19
U.S. Average	\$3,095		\$1,922		\$1,173	

Note: State government taxes are generally for the period of July 1, 1999 through June 30, 2000 while local government taxes are generally for calendar year 1999.

SOURCE: U.S. Department of Commerce, Bureau of the Census, 2000 Government Finances - issued January 2003.

**STATE AND LOCAL TAXES
 AS A PERCENTAGE OF PERSONAL INCOME, 1999-2000**

<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	9.4%	48	6.4%	38	3.0%	42
Alaska	13.1%	3	8.1%	16	5.0%	4
Arizona	11.1%	24	6.7%	30	4.4%	15
Arkansas	10.7%	35	8.7%	8	2.0%	50
California	12.1%	8	8.4%	11	3.6%	32
Colorado	10.3%	43	5.5%	46	4.8%	7
Connecticut	12.0%	11	7.8%	18	4.2%	17
Delaware	11.5%	16	9.4%	4	2.1%	49
Florida	9.9%	45	5.8%	45	4.0%	23
Georgia	10.9%	30	6.3%	39	4.6%	11
Hawaii	12.6%	6	10.2%	1	2.4%	48
Idaho	11.4%	17	8.2%	14	3.2%	38
Illinois	10.8%	32	6.1%	43	4.7%	9
Indiana	10.6%	37	6.5%	36	4.1%	22
Iowa	11.1%	22	7.1%	25	4.0%	26
Kansas	10.9%	31	6.9%	28	4.0%	27
Kentucky	11.2%	21	8.4%	10	2.7%	46
Louisiana	11.0%	26	6.6%	34	4.4%	12
Maine	13.9%	2	8.7%	9	5.2%	2
Maryland	10.9%	29	6.2%	41	4.7%	8
Massachusetts	11.1%	25	7.4%	22	3.6%	33
Michigan	11.4%	18	8.2%	13	3.2%	39
Minnesota	12.3%	7	9.1%	5	3.3%	37
Mississippi	11.1%	23	8.3%	12	2.8%	44
Missouri	10.0%	44	6.0%	44	4.0%	25
Montana	11.0%	27	7.3%	23	3.7%	31
Nebraska	11.0%	28	6.6%	33	4.4%	13
Nevada	10.5%	40	6.7%	31	3.8%	30
New Hampshire	8.8%	49	4.6%	50	4.3%	16
New Jersey	11.4%	19	6.3%	40	5.1%	3
New Mexico	12.7%	5	9.9%	2	2.8%	43
New York	14.1%	1	6.8%	29	7.3%	1

<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 Carolina	10.6%	38	7.6%	19	3.0%	41
North Dakota	11.9%	12	7.9%	17	4.0%	24
Ohio	11.3%	20	6.5%	37	4.8%	6
Oklahoma	10.6%	36	7.5%	20	3.1%	40
Oregon	10.6%	39	6.7%	32	3.9%	28
Pennsylvania	10.7%	34	6.6%	35	4.1%	20
Rhode Island	11.9%	13	7.1%	26	4.8%	5
South Carolina	10.5%	41	7.0%	27	3.5%	35
South Dakota	9.4%	47	5.0%	49	4.4%	14
Tennessee	8.8%	50	5.5%	47	3.3%	36
Texas	9.7%	46	5.1%	48	4.6%	10
Utah	12.0%	10	8.1%	15	3.9%	29
Vermont	12.0%	9	9.5%	3	2.5%	47
Virginia	10.3%	42	6.2%	42	4.1%	21
Washington	10.8%	33	7.2%	24	3.5%	34
West Virginia	11.6%	14	8.9%	6	2.7%	45
Wisconsin	12.9%	4	8.8%	7	4.2%	19
Wyoming	11.6%	15	7.5%	21	4.2%	18
U.S. Average	11.2%		7.0%		4.2%	

Note: State government taxes are generally for the period of July 1, 1999 through June 30, 2000 while local government taxes are generally for calendar year 1999.

SOURCES:

U.S. Department of Commerce, Bureau of the Census, 2000 Government Finances - issued January 2003.

Regional Economic Information System, Bureau of Economic Analysis - issued April 2003.