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**STATE AND LOCAL TAX  
COMPARISONS: 2003-2004**



TC 1 & 2  
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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 \$3,419 in 2003-04, ranking Ohio 21st among the 50 states and the District of Columbia. The high was \$7,154 (District of Columbia) and the low was \$2,328 (Alabama). The U.S. average was \$3,440.

As a percent of personal income, combined state and local taxes in Ohio ranked 13th at 11.4 percent. This compares to a high of 14.9 percent (District of Columbia) and a low of 8.9 percent (Alabama). The US average was 11.0 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.

State and local taxes as well as population and personal income data for this publication are derived from the "Government Finances" data series of the U.S. Department of Commerce, Bureau of the Census (issued June 2006). The tax data are for fiscal year 2004, meaning any twelve month accounting period that ended between July 1, 2003 and June 30, 2004. Most states (including Ohio) use a July through June accounting period so the state data generally reflects the July 1, 2003 - June 30, 2004 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, 2003 period. Personal income data (used in table TC-2) are for calendar year 2003 while the population data (used in Table TC-1) are as of July 1, 2004.

**PER CAPITA STATE AND LOCAL TAXES  
 2003-2004**

<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	\$2,328	51	\$1,551	46	\$777	44
Alaska	3,610	15	2,041	22	1,569	12
Arizona	2,871	37	1,679	41	1,192	30
Arkansas	2,536	49	2,029	23	506	51
California	3,736	12	2,392	9	1,344	22
Colorado	3,169	26	1,532	48	1,636	8
Connecticut	4,921	3	2,941	3	1,980	4
Delaware	3,608	17	2,862	5	746	47
District of Columbia	7,154	1	0	51	7,154	1
Florida	3,094	28	1,756	36	1,338	23
Georgia	2,877	36	1,634	42	1,243	25
Hawaii	3,813	9	3,050	1	763	45
Idaho	2,728	43	1,898	31	830	43
Illinois	3,555	18	1,865	32	1,690	6
Indiana	2,999	30	1,920	29	1,079	32
Iowa	3,054	29	1,766	35	1,288	24
Kansas	3,380	23	1,933	27	1,448	17
Kentucky	2,767	40	2,043	21	724	48
Louisiana	2,899	34	1,718	39	1,181	31
Maine	3,789	11	2,183	16	1,606	9
Maryland	4,016	7	2,217	15	1,799	5
Massachusetts	4,217	6	2,628	7	1,588	11
Michigan	3,313	25	2,241	12	1,072	33
Minnesota	3,811	10	2,891	4	920	38
Mississippi	2,444	50	1,767	34	677	49
Missouri	2,822	39	1,583	45	1,239	26
Montana	2,623	46	1,754	37	869	40
Nebraska	3,609	16	2,082	18	1,526	13
Nevada	3,417	22	2,022	24	1,395	21
New Hampshire	3,133	27	1,544	47	1,589	10
New Jersey	4,555	4	2,416	8	2,138	3
New Mexico	2,861	38	2,103	17	758	46

<u>State</u>	<u>Total Taxes</u>	<u>Rank</u>	<u>State Taxes</u>	<u>Rank</u>	<u>Local Taxes</u>	<u>Rank</u>
New York	\$5,260	2	\$2,377	10	\$2,884	2
North Carolina	2,929	32	1,971	25	957	37
North Dakota	2,989	31	1,932	28	1,057	34
<b>Ohio</b>	<b>3,419</b>	<b>21</b>	<b>1,963</b>	<b>26</b>	<b>1,456</b>	<b>16</b>
Oklahoma	2,677	44	1,824	33	854	41
Oregon	2,917	33	1,700	40	1,217	28
Pennsylvania	3,447	20	2,045	20	1,402	20
Rhode Island	3,891	8	2,230	14	1,661	7
South Carolina	2,662	45	1,621	43	1,042	35
South Dakota	2,615	47	1,378	49	1,236	27
Tennessee	2,536	48	1,617	44	919	39
Texas	2,881	35	1,368	50	1,512	14
Utah	2,735	42	1,733	38	1,002	36
Vermont	3,681	14	2,845	6	836	42
Virginia	3,342	24	1,903	30	1,440	18
Washington	3,452	19	2,239	13	1,213	29
West Virginia	2,740	41	2,068	19	672	50
Wisconsin	3,714	13	2,296	11	1,418	19
Wyoming	4,437	5	2,974	2	1,463	15
U.S. Average	\$3,440		\$2,011		\$1,430	

Sources: U.S. Department of Commerce, Bureau of the Census, 2003-2004 "State and Local Government Finances" (issued June 2006) and U.S. Department of Commerce, Bureau of Economic Analysis, Regional Economic Accounts, "Annual State Personal

**STATE AND LOCAL TAXES  
 AS A PERCENTAGE OF PERSONAL INCOME, 2003-2004**

<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	8.9%	51	5.9%	40	3.0%	43
Alaska	11.1%	20	6.3%	35	4.8%	12
Arizona	10.9%	24	6.4%	33	4.5%	22
Arkansas	10.5%	35	8.4%	8	2.1%	51
California	11.3%	15	7.2%	14	4.1%	29
Colorado	9.3%	47	4.5%	50	4.8%	13
Connecticut	11.6%	11	6.9%	18	4.7%	14
Delaware	10.8%	25	8.6%	4	2.2%	50
District of Columbia	14.9%	1	0.0%	51	14.9%	1
Florida	10.5%	36	6.0%	39	4.5%	20
Georgia	10.2%	40	5.8%	42	4.4%	24
Hawaii	12.6%	5	10.1%	1	2.5%	49
Idaho	11.0%	21	7.6%	12	3.3%	39
Illinois	10.6%	31	5.6%	45	5.0%	7
Indiana	10.4%	37	6.7%	25	3.8%	33
Iowa	10.7%	27	6.2%	36	4.5%	21
Kansas	11.4%	14	6.5%	31	4.9%	9
Kentucky	10.7%	28	7.9%	9	2.8%	45
Louisiana	11.2%	16	6.7%	26	4.6%	17
Maine	13.4%	4	7.7%	10	5.7%	3
Maryland	10.8%	26	6.0%	38	4.8%	11
Massachusetts	10.6%	32	6.6%	28	4.0%	32
Michigan	10.5%	34	7.1%	16	3.4%	37
Minnesota	11.2%	17	8.5%	6	2.7%	48
Mississippi	10.6%	33	7.6%	11	2.9%	44
Missouri	9.7%	46	5.5%	46	4.3%	27
Montana	10.1%	42	6.8%	23	3.4%	38
Nebraska	11.8%	9	6.8%	22	5.0%	8
Nevada	11.1%	19	6.6%	29	4.5%	19
New Hampshire	9.2%	48	4.5%	49	4.6%	16
New Jersey	11.6%	12	6.1%	37	5.4%	4
New Mexico	11.6%	10	8.6%	5	3.1%	42

<u>State</u>	<u>Total Taxes</u>	<u>Rank</u>	<u>State Taxes</u>	<u>Rank</u>	<u>Local Taxes</u>	<u>Rank</u>
New York	14.7%	2	6.6%	27	8.0%	2
North Carolina	10.7%	29	7.2%	15	3.5%	36
North Dakota	10.4%	38	6.7%	24	3.7%	35
<b>Ohio</b>	<b>11.4%</b>	<b>13</b>	<b>6.6%</b>	<b>30</b>	<b>4.9%</b>	<b>10</b>
Oklahoma	10.1%	41	6.9%	19	3.2%	41
Oregon	10.1%	43	5.9%	41	4.2%	28
Pennsylvania	10.9%	23	6.5%	32	4.4%	23
Rhode Island	12.0%	8	6.9%	20	5.1%	6
South Carolina	10.4%	39	6.3%	34	4.1%	30
South Dakota	9.1%	49	4.8%	47	4.3%	26
Tennessee	9.0%	50	5.7%	43	3.3%	40
Texas	9.9%	45	4.7%	48	5.2%	5
Utah	11.0%	22	7.0%	17	4.0%	31
Vermont	12.2%	6	9.5%	2	2.8%	46
Virginia	10.0%	44	5.7%	44	4.3%	25
Washington	10.6%	30	6.9%	21	3.7%	34
West Virginia	11.2%	18	8.4%	7	2.7%	47
Wisconsin	12.2%	7	7.5%	13	4.7%	15
Wyoming	13.9%	3	9.3%	3	4.6%	18
U.S. Average	11.0%		6.4%		4.6%	

Sources: U.S. Department of Commerce, Bureau of the Census, 2003-2004 "State and Local Government Finances" (issued June 2006) and U.S. Department of Commerce, Bureau of Economic Analysis, Regional Economic Accounts, "Annual State Personal