
**STATE AND LOCAL TAX
COMPARISONS: 2004-2005**



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 \$3,637 in 2004-05, ranking Ohio 23rd among the 50 states and the District of Columbia. The high was \$7,383 (District of Columbia) and the low was \$2,569 (Alabama). The U.S. average was \$3,698.

As a percent of personal income, combined state and local taxes in Ohio ranked 13th at 11.8 percent. This compares to a high of 15.1 percent (Wyoming) and a low of 8.7 percent (South Dakota). The US average was 11.3 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 are derived from the U.S. Department of Commerce, Bureau of Census. State and local taxes were extracted from "Government Finances" data series of the U.S. Department of Commerce, Bureau of the Census (issued June 2007). Personal income data was obtained through the U.S. Department of Commerce, Bureau of Economic Analysis.

The tax data are for fiscal year 2005, meaning any twelve month accounting period that ended between July 1, 2004 and June 30, 2005. Most states (including Ohio) use a July through June accounting period so the state data generally reflects the July 1, 2004 - June 30, 2005 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, 2004 period. Personal income data (used in table TC-2) are for calendar year 2004 while the population data (used in Table TC-1) are as of July, 2005.

**PER CAPITA STATE AND LOCAL TAXES
 2004-2005**

<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	\$2,569	51	\$1,715	44	\$855	44
Alaska	4,443	7	2,802	7	1,641	12
Arizona	3,079	35	1,849	40	1,230	32
Arkansas	2,902	45	2,361	16	541	50
California	4,055	13	2,723	9	1,333	26
Colorado	3,363	28	1,640	47	1,722	10
Connecticut	5,398	3	3,309	4	2,089	4
Delaware	3,894	15	3,077	6	816	46
District of Columbia	7,383	1	0	51	7,383	1
Florida	3,369	27	1,908	37	1,462	20
Georgia	3,010	39	1,716	43	1,293	27
Hawaii	4,338	8	3,483	2	856	43
Idaho	2,926	43	2,053	30	873	42
Illinois	3,849	17	2,069	29	1,780	7
Indiana	3,405	26	2,051	31	1,354	23
Iowa	3,273	31	1,939	34	1,333	25
Kansas	3,415	25	2,037	32	1,378	22
Kentucky	2,939	41	2,179	24	760	47
Louisiana	3,173	32	1,917	36	1,256	31
Maine	3,960	14	2,330	19	1,630	13
Maryland	4,276	9	2,415	13	1,861	5
Massachusetts	4,470	6	2,800	8	1,670	11
Michigan	3,494	24	2,329	20	1,165	33
Minnesota	4,088	12	3,098	5	990	39
Mississippi	2,575	50	1,868	39	708	48
Missouri	2,997	40	1,646	46	1,351	24
Montana	2,913	44	2,006	33	906	41
Nebraska	3,746	19	2,159	25	1,587	14
Nevada	3,749	18	2,351	18	1,398	21
New Hampshire	3,306	30	1,547	48	1,758	8
New Jersey	4,890	5	2,635	10	2,255	3
New Mexico	3,151	33	2,322	21	830	45

<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	\$5,752	2	\$2,598	11	\$3,154	2
North Carolina	3,149	34	2,149	26	999	38
North Dakota	3,343	29	2,211	22	1,132	34
OHIO	3,637	23	2,093	28	1,544	17
Oklahoma	2,843	46	1,936	35	907	40
Oregon	3,052	37	1,792	41	1,260	30
Pennsylvania	3,710	20	2,198	23	1,512	18
Rhode Island	4,191	10	2,449	12	1,743	9
South Carolina	2,779	47	1,723	42	1,055	35
South Dakota	2,715	48	1,433	49	1,282	29
Tennessee	2,685	49	1,680	45	1,005	37
Texas	3,015	38	1,430	50	1,585	15
Utah	2,933	42	1,882	38	1,051	36
Vermont	4,137	11	3,604	1	533	51
Virginia	3,657	21	2,104	27	1,552	16
Washington	3,651	22	2,359	17	1,293	28
West Virginia	3,060	36	2,371	15	689	49
Wisconsin	3,872	16	2,379	14	1,493	19
Wyoming	5,251	4	3,419	3	1,832	6
U.S. Average	\$3,698		\$2,186		\$1,512	

Sources: U.S. Department of Commerce, Bureau of the Census, 2004-2005 "State and Local Government Finances" (issued June 2007).

**STATE AND LOCAL TAXES
 AS A PERCENTAGE OF PERSONAL INCOME, 2004-2005**

<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	9.2%	48	6.2%	38	3.1%	43
Alaska	13.2%	6	8.3%	9	4.9%	11
Arizona	11.2%	25	6.7%	32	4.5%	22
Arkansas	11.4%	23	9.2%	5	2.1%	50
California	11.6%	17	7.8%	13	3.8%	34
Colorado	9.5%	47	4.6%	48	4.9%	12
Connecticut	11.9%	12	7.3%	20	4.6%	17
Delaware	11.2%	24	8.8%	6	2.3%	49
District of Columbia	14.8%	3	0.0%	51	14.8%	1
Florida	10.6%	37	6.0%	40	4.6%	18
Georgia	10.4%	41	5.9%	43	4.5%	23
Hawaii	13.4%	4	10.8%	2	2.6%	48
Idaho	10.9%	31	7.7%	14	3.3%	40
Illinois	11.1%	27	6.0%	41	5.1%	7
Indiana	11.4%	21	6.9%	26	4.5%	21
Iowa	10.6%	36	6.3%	37	4.3%	26
Kansas	11.0%	29	6.5%	34	4.4%	24
Kentucky	11.0%	30	8.1%	10	2.8%	45
Louisiana	11.7%	15	7.1%	24	4.7%	16
Maine	13.3%	5	7.8%	11	5.5%	3
Maryland	10.8%	32	6.1%	39	4.7%	14
Massachusetts	10.7%	35	6.7%	31	4.0%	31
Michigan	11.0%	28	7.3%	19	3.7%	36
Minnesota	11.4%	22	8.6%	8	2.8%	46
Mississippi	10.8%	34	7.8%	12	3.0%	44
Missouri	10.0%	44	5.5%	46	4.5%	20
Montana	10.6%	39	7.3%	21	3.3%	39
Nebraska	11.8%	14	6.8%	29	5.0%	10
Nevada	11.4%	20	7.1%	23	4.3%	27
New Hampshire	9.1%	50	4.3%	50	4.9%	13
New Jersey	11.7%	16	6.3%	36	5.4%	4
New Mexico	12.0%	11	8.8%	7	3.2%	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	15.0%	2	6.8%	30	8.2%	2
North Carolina	10.8%	33	7.4%	17	3.4%	37
North Dakota	11.5%	19	7.6%	15	3.9%	33
OHIO	11.8%	13	6.8%	28	5.0%	9
Oklahoma	10.1%	43	6.9%	25	3.2%	41
Oregon	10.0%	46	5.9%	44	4.1%	30
Pennsylvania	11.1%	26	6.6%	33	4.5%	19
Rhode Island	12.3%	8	7.2%	22	5.1%	8
South Carolina	10.4%	40	6.4%	35	3.9%	32
South Dakota	8.7%	51	4.6%	49	4.1%	28
Tennessee	9.2%	49	5.7%	45	3.4%	38
Texas	10.0%	45	4.7%	47	5.3%	5
Utah	11.5%	18	7.4%	18	4.1%	29
Vermont	13.2%	7	11.5%	1	1.7%	51
Virginia	10.4%	42	6.0%	42	4.4%	25
Washington	10.6%	38	6.8%	27	3.7%	35
West Virginia	12.1%	10	9.4%	4	2.7%	47
Wisconsin	12.1%	9	7.5%	16	4.7%	15
Wyoming	15.1%	1	9.8%	3	5.3%	6
U.S. Average	11.3%		6.7%		4.6%	

Sources: U.S. Department of Commerce, Bureau of the Census, 2004-2005 "State and Local Government Finances" (issued June 2007) and U.S. Department of Commerce, Bureau of Economic Analysis, Regional Economic Accounts, "Annual State Personal Income" (accessed from web site in July 2007).