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STATE AND LOCAL TAX COMPARISONS: 2006-2007

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 \$4,012 in 2006-07, ranking Ohio 26th among the 50 states and the District of Columbia. The high was \$8,832 (District of Columbia) and the low was \$2,909 (Alabama). The U.S. average was \$4,234.

As a percent of personal income, combined state and local taxes in Ohio ranked 12th at 12.2 percent. This compares to a high of 19.1 percent (Alaska) and a low of 9.1 percent (New Hampshire). The US average was 11.6 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 (<http://www.census.gov/popest/national/files/NST-EST2008-alldata.csv>) are derived from the U.S. Department of Commerce, Bureau of Census. State and local taxes were extracted from "Government Finances" (<http://www2.census.gov/govs/estimate/07slsstab1a.xls> and <http://www2.census.gov/govs/estimate/07slsstab1b.xls>) data series of the U.S. Department of Commerce, Bureau of the Census (issued September 30, 2009). Personal income data (<http://www.bea.gov/regional/spi/default.cfm?selTable=summary>) was obtained through the U.S. Department of Commerce, Bureau of Economic Analysis.

The tax data are for fiscal year 2007, meaning any twelve month accounting period that ended between July 1, 2006 and June 30, 2007. Most states (including Ohio) use a July through June accounting period so the state data generally reflects the July 1, 2006 - June 30, 2007 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, 2006 period. Personal income data (used in table TC-2) are for calendar year 2006 while the population data set (used in Table TC-1) is an estimate derived for calendar year 2007.

PER CAPITA STATE AND LOCAL TAXES
 2006-2007

<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	\$2,909	51	\$1,917	44	\$992	43
Alaska	7,268	2	5,415	1	1,852	12
Arizona	3,673	31	2,267	34	1,405	30
Arkansas	3,242	44	2,611	18	630	50
California	4,754	10	3,154	11	1,600	21
Colorado	3,848	28	1,903	45	1,944	9
Connecticut	6,044	5	3,681	5	2,362	4
Delaware	4,245	17	3,371	8	873	46
District of Columbia	8,832	1	0	51	8,832	1
Florida	4,009	27	2,133	40	1,876	11
Georgia	3,481	35	1,923	43	1,558	23
Hawaii	5,139	7	3,985	3	1,154	35
Idaho	3,185	46	2,364	29	822	47
Illinois	4,290	14	2,344	30	1,946	8
Indiana	3,332	41	2,211	36	1,121	39
Iowa	3,665	32	2,169	39	1,496	27
Kansas	4,088	22	2,482	24	1,606	20
Kentucky	3,235	45	2,336	31	899	45
Louisiana	4,020	25	2,509	21	1,511	26
Maine	4,280	15	2,723	15	1,557	24
Maryland	4,817	9	2,686	16	2,130	6
Massachusetts	4,966	8	3,200	10	1,766	14
Michigan	3,691	30	2,373	28	1,318	32
Minnesota	4,566	12	3,429	6	1,138	37
Mississippi	2,989	50	2,189	38	800	49
Missouri	3,265	43	1,821	47	1,444	28
Montana	3,419	37	2,425	26	993	42
Nebraska	4,034	24	2,301	32	1,733	17
Nevada	4,089	21	2,468	25	1,620	19
New Hampshire	3,614	33	1,657	49	1,957	7
New Jersey	5,944	6	3,408	7	2,536	3
New Mexico	3,797	29	2,814	12	983	44
New York	6,898	3	3,251	9	3,647	2

<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	\$3,586	34	\$2,501	22	\$1,085	40
North Dakota	4,085	23	2,795	13	1,290	33
OHIO	4,012	26	2,264	35	1,748	16
Oklahoma	3,312	42	2,291	33	1,020	41
Oregon	3,413	38	2,073	41	1,340	31
Pennsylvania	4,208	18	2,483	23	1,725	18
Rhode Island	4,545	13	2,626	17	1,919	10
South Carolina	3,134	47	1,973	42	1,161	34
South Dakota	3,009	48	1,591	50	1,418	29
Tennessee	3,005	49	1,852	46	1,153	36
Texas	3,441	36	1,691	48	1,750	15
Utah	3,337	40	2,207	37	1,131	38
Vermont	4,714	11	4,130	2	584	51
Virginia	4,205	19	2,425	27	1,781	13
Washington	4,269	16	2,743	14	1,526	25
West Virginia	3,371	39	2,564	20	807	48
Wisconsin	4,169	20	2,587	19	1,582	22
Wyoming	6,205	4	3,870	4	2,335	5
U.S. Average	\$4,234		\$2,512		\$1,722	

Sources:

U.S. Department of Commerce, Bureau of the Census, "State and Local Government Finances by Level of Government and by State: 2006-07" (Source: 2007 Census of Government Finance). Issued September 30, 2009 <http://www2.census.gov/govs/estimate/07slsstab1a.xls> and <http://www2.census.gov/govs/estimate/07slsstab1b.xls> and

U.S. Department of Commerce, Bureau of the Census, State population data sets: Population, Population change and estimated components of population change: April 1, 2000 to July 1, 2008 (NST-EST2008-alldata); accessed from web site October 1, 2009 <http://www.census.gov/popest/national/files/NST-EST2008-alldata.csv>

STATE AND LOCAL TAXES
 AS A PERCENTAGE OF PERSONAL INCOME, 2006-2007

<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	9.5%	48	6.3%	38	3.2%	40
Alaska	19.1%	1	14.2%	1	4.9%	15
Arizona	11.7%	22	7.2%	24	4.5%	23
Arkansas	11.5%	23	9.3%	5	2.2%	50
California	12.0%	16	7.9%	15	4.0%	29
Colorado	9.9%	47	4.9%	49	5.0%	11
Connecticut	11.7%	21	7.1%	27	4.6%	22
Delaware	11.1%	32	8.8%	9	2.3%	49
District of Columbia	15.1%	3	0.0%	51	15.1%	1
Florida	10.9%	36	5.8%	45	5.1%	7
Georgia	11.0%	34	6.1%	42	4.9%	13
Hawaii	13.9%	5	10.8%	3	3.1%	43
Idaho	10.7%	39	8.0%	14	2.8%	48
Illinois	11.2%	27	6.1%	41	5.1%	8
Indiana	10.5%	42	7.0%	29	3.5%	37
Iowa	11.3%	26	6.7%	36	4.6%	21
Kansas	11.9%	17	7.2%	23	4.7%	19
Kentucky	11.0%	33	8.0%	13	3.1%	44
Louisiana	12.6%	11	7.9%	18	4.7%	17
Maine	13.3%	7	8.4%	11	4.8%	16
Maryland	11.0%	35	6.1%	40	4.9%	14
Massachusetts	10.8%	38	6.9%	30	3.8%	35
Michigan	11.2%	29	7.2%	26	4.0%	33
Minnesota	11.8%	19	8.9%	8	2.9%	46
Mississippi	11.1%	31	8.2%	12	3.0%	45
Missouri	10.1%	45	5.6%	46	4.5%	24
Montana	11.1%	30	7.9%	17	3.2%	41
Nebraska	11.9%	18	6.8%	33	5.1%	6
Nevada	10.8%	37	6.5%	37	4.3%	27
New Hampshire	9.1%	51	4.2%	50	4.9%	12
New Jersey	12.7%	9	7.3%	22	5.4%	4
New Mexico	13.1%	8	9.7%	4	3.4%	39
New York	15.8%	2	7.5%	21	8.4%	2

<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	11.4%	25	7.9%	16	3.4%	38
North Dakota	12.7%	10	8.7%	10	4.0%	30
OHIO	12.2%	12	6.9%	32	5.3%	5
Oklahoma	10.2%	44	7.1%	28	3.2%	42
Oregon	10.3%	43	6.3%	39	4.0%	28
Pennsylvania	11.5%	24	6.8%	34	4.7%	18
Rhode Island	12.0%	15	6.9%	31	5.1%	10
South Carolina	10.6%	40	6.7%	35	3.9%	34
South Dakota	9.4%	50	5.0%	47	4.4%	26
Tennessee	9.5%	49	5.8%	44	3.6%	36
Texas	10.0%	46	4.9%	48	5.1%	9
Utah	11.8%	20	7.8%	19	4.0%	32
Vermont	13.4%	6	11.8%	2	1.7%	51
Virginia	10.5%	41	6.1%	43	4.5%	25
Washington	11.2%	28	7.2%	25	4.0%	31
West Virginia	12.1%	14	9.2%	6	2.9%	47
Wisconsin	12.2%	13	7.5%	20	4.6%	20
Wyoming	14.6%	4	9.1%	7	5.5%	3
U.S. Average	11.6%		6.9%		4.7%	

Sources:

U.S. Department of Commerce, Bureau of the Census, "State and Local Government Finances by Level of Government and by State: 2006-07" (Source: 2007 Census of Government Finance). Issued September 30, 2009
<http://www2.census.gov/govs/estimate/07slsstab1a.xls> and <http://www2.census.gov/govs/estimate/07slsstab1b.xls>
and

U.S. Department of Commerce, Bureau of Economic Analysis, Regional Economic Information System, State Annual Personal Income, March 2009 (accessed from web site October 1, 2009)
<http://www.bea.gov/regional/spi/default.cfm?selTable=summary>