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## **STATE AND LOCAL TAX COMPARISONS: 2007-2008**

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 \$4,048 in 2007-08, ranking Ohio 25th among the 50 states and the District of Columbia. The high was \$14,147 (Alaska) and the low was \$2,923 (South Carolina). The U.S. average was \$4,371.

As a percent of personal income, combined state and local taxes in Ohio ranked 16th at 11.5 percent. This compares to a high of 34.7 percent (Alaska) and a low of 8.6 percent (South Dakota). The US 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.

State and local taxes as well as population (<http://www.census.gov/popest/national/files/NST-EST2009-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/08slsstab1a.xls> and <http://www2.census.gov/govs/estimate/08slsstab1b.xls>) data series of the U.S. Department of Commerce, Bureau of the Census (issued July 7, 2010). 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 2008, meaning any twelve month accounting period that ended between July 1, 2007 and June 30, 2008. Most states (including Ohio) use a July through June accounting period so the state data generally reflects the July 1, 2007 - June 30, 2008 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, 2007 period. Personal income data (used in table TC-2) are for calendar year 2007 while the population data set (used in Table TC-1) is an estimate derived for calendar year 2008.

PER CAPITA STATE AND LOCAL TAXES  
 2007-2008

<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	\$3,002	50	\$1,939	42	\$1,063	42
Alaska	14,147	1	12,243	1	1,904	12
Arizona	3,538	38	2,109	39	1,429	30
Arkansas	3,280	45	2,626	19	654	50
California	5,085	9	3,208	12	1,877	13
Colorado	3,979	28	1,950	40	2,029	9
Connecticut	6,599	5	4,167	3	2,431	4
Delaware	4,237	21	3,345	11	892	46
District of Columbia	9,148	2	0	51	9,148	1
Florida	3,981	27	1,946	41	2,035	8
Georgia	3,468	39	1,863	44	1,605	25
Hawaii	5,233	7	3,998	5	1,234	34
Idaho	3,234	46	2,391	28	843	48
Illinois	4,503	15	2,483	24	2,020	10
Indiana	3,593	33	2,366	30	1,227	35
Iowa	3,855	30	2,302	35	1,553	27
Kansas	4,246	20	2,559	21	1,686	21
Kentucky	3,302	44	2,345	32	956	45
Louisiana	4,032	26	2,472	26	1,561	26
Maine	4,496	16	2,869	13	1,627	23
Maryland	4,887	11	2,777	15	2,110	6
Massachusetts	5,196	8	3,348	10	1,847	14
Michigan	3,764	31	2,478	25	1,287	33
Minnesota	4,727	13	3,503	8	1,224	36
Mississippi	3,133	47	2,303	34	831	49
Missouri	3,336	42	1,841	46	1,495	28
Montana	3,562	35	2,539	23	1,023	44
Nebraska	4,213	22	2,373	29	1,840	15
Nevada	4,048	24	2,338	33	1,710	20
New Hampshire	3,754	32	1,703	49	2,051	7
New Jersey	6,209	6	3,534	7	2,675	3
New Mexico	3,899	29	2,842	14	1,058	43
New York	7,103	3	3,358	9	3,746	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	\$3,591	34	\$2,464	27	\$1,128	40
North Dakota	4,948	10	3,605	6	1,344	32
<b>OHIO</b>	<b>4,048</b>	<b>25</b>	<b>2,267</b>	<b>37</b>	<b>1,781</b>	<b>17</b>
Oklahoma	3,379	41	2,286	36	1,093	41
Oregon	3,313	43	1,924	43	1,389	31
Pennsylvania	4,306	19	2,556	22	1,750	18
Rhode Island	4,626	14	2,621	20	2,005	11
South Carolina	2,923	51	1,772	48	1,151	39
South Dakota	3,107	48	1,642	50	1,465	29
Tennessee	3,045	49	1,849	45	1,196	38
Texas	3,554	36	1,838	47	1,716	19
Utah	3,436	40	2,240	38	1,196	37
Vermont	4,727	12	4,097	4	630	51
Virginia	4,196	23	2,361	31	1,834	16
Washington	4,354	17	2,735	16	1,619	24
West Virginia	3,542	37	2,690	17	852	47
Wisconsin	4,331	18	2,681	18	1,650	22
Wyoming	6,930	4	4,512	2	2,418	5
U.S. Average	\$4,371		\$2,568		\$1,803	

Sources:

U.S. Department of Commerce, Bureau of the Census, "State and Local Government Finances by Level of Government and by State: 2007-08" (Source: 2008 Census of Government Finance). Issued July 7, 2010.  
<http://www2.census.gov/govs/estimate/08slsstab1a.xls>

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U.S. Department of Commerce, Bureau of Economic Analysis, Regional Economic Information System; last updated March 2010.

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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, 2009 (NST-EST2009-alldata); accessed from web site July 20, 2010 <http://www.census.gov/popest/national/files/NST-EST2009-alldata.csv>

STATE AND LOCAL TAXES  
 AS A PERCENTAGE OF PERSONAL INCOME, 2007-2008

<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	6.0%	37	3.3%	40
Alaska	34.7%	1	30.1%	1	4.7%	14
Arizona	10.5%	33	6.3%	35	4.2%	27
Arkansas	10.5%	35	8.4%	10	2.1%	50
California	11.8%	12	7.5%	16	4.4%	22
Colorado	9.6%	45	4.7%	48	4.9%	9
Connecticut	11.9%	11	7.5%	15	4.4%	21
Delaware	10.7%	26	8.5%	8	2.3%	49
District of Columbia	14.4%	4	0.0%	51	14.4%	1
Florida	10.3%	37	5.0%	47	5.3%	5
Georgia	10.2%	38	5.5%	42	4.7%	13
Hawaii	12.9%	6	9.9%	4	3.0%	44
Idaho	10.0%	40	7.4%	17	2.6%	48
Illinois	10.8%	24	6.0%	36	4.9%	10
Indiana	10.7%	27	7.1%	23	3.7%	36
Iowa	10.8%	25	6.5%	32	4.4%	23
Kansas	11.4%	18	6.9%	26	4.5%	16
Kentucky	10.7%	28	7.6%	13	3.1%	42
Louisiana	11.6%	15	7.1%	22	4.5%	19
Maine	12.9%	7	8.2%	11	4.7%	15
Maryland	10.5%	36	5.9%	38	4.5%	18
Massachusetts	10.5%	32	6.8%	27	3.7%	32
Michigan	11.0%	23	7.2%	19	3.7%	33
Minnesota	11.4%	19	8.5%	9	3.0%	45
Mississippi	10.7%	29	7.8%	12	2.8%	47
Missouri	9.6%	44	5.3%	45	4.3%	25
Montana	10.6%	30	7.6%	14	3.0%	43
Nebraska	11.2%	20	6.3%	34	4.9%	8
Nevada	10.1%	39	5.8%	39	4.3%	26
New Hampshire	8.8%	50	4.0%	50	4.8%	11
New Jersey	12.4%	9	7.0%	25	5.3%	3
New Mexico	12.3%	10	8.9%	7	3.3%	38
New York	14.9%	3	7.1%	24	7.9%	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	10.5%	34	7.2%	21	3.3%	39
North Dakota	13.6%	5	9.9%	3	3.7%	34
<b>OHIO</b>	<b>11.5%</b>	<b>16</b>	<b>6.4%</b>	<b>33</b>	<b>5.1%</b>	<b>6</b>
Oklahoma	9.9%	41	6.7%	28	3.2%	41
Oregon	9.4%	46	5.5%	44	3.9%	29
Pennsylvania	11.2%	21	6.6%	30	4.5%	17
Rhode Island	11.5%	17	6.5%	31	5.0%	7
South Carolina	9.3%	47	5.6%	40	3.7%	35
South Dakota	8.6%	51	4.6%	49	4.1%	28
Tennessee	9.0%	49	5.5%	43	3.5%	37
Texas	9.8%	42	5.1%	46	4.7%	12
Utah	11.1%	22	7.2%	20	3.9%	31
Vermont	12.5%	8	10.9%	2	1.7%	51
Virginia	9.8%	43	5.5%	41	4.3%	24
Washington	10.5%	31	6.6%	29	3.9%	30
West Virginia	11.8%	13	8.9%	6	2.8%	46
Wisconsin	11.8%	14	7.3%	18	4.5%	20
Wyoming	15.1%	2	9.8%	5	5.3%	4
U.S. Average	11.2%		6.6%		4.6%	

Sources:

U.S. Department of Commerce, Bureau of the Census, "State and Local Government Finances by Level of Government and by State: 2007-08" (Source: 2008 Census of Government Finance). Issued July 7, 2010. <http://www2.census.gov/govs/estimate/08slsstab1a.xls>

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