



# Tax Data Series

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## STATE AND LOCAL TAX COMPARISONS: 1996-1997



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Ohio's per capita state and local taxes were \$2,597 in 1996-97, according to figures from the U.S. Department of Commerce, ranking Ohio 22nd among the 50 states. The high was \$4,205 (Connecticut) and the low was \$1,841 (Alabama). The U.S. average was \$2,717.

As a percent of personal income, combined state and local taxes in Ohio ranked 30th at 10.4 percent. This compares to a high of 14.7 percent (Alaska) and a low of 8.4 percent (Tennessee). The U.S. average was 10.5 percent.

State and local taxes include all taxes levied within the State of Ohio, including such taxes as the state personal income, sales, and franchise taxes, as well as local taxes that include municipal income, local permissive sales and various property taxes. All figures are from the most recent annual data of the U.S. Department of Commerce, Bureau of the Census.

**PER CAPITA STATE AND LOCAL TAXES  
 1996-1997**

<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	\$1,841	50	\$1,269	46	\$572	44
Alaska	3,953	3	2,654	2	1,299	6
Arizona	2,290	36	1,450	39	840	33
Arkansas	2,029	46	1,497	34	533	46
California	2,813	15	1,916	12	896	29
Colorado	2,595	23	1,359	44	1,236	9
Connecticut	4,205	1	2,685	1	1,520	4
Delaware	2,933	10	2,372	5	561	45
Florida	2,428	31	1,430	41	998	20
Georgia	2,426	32	1,455	38	971	22
Hawaii	3,229	7	2,591	3	638	41
Idaho	2,249	39	1,622	23	627	42
Illinois	2,856	14	1,545	28	1,311	5
Indiana	2,511	26	1,552	27	959	25
Iowa	2,521	25	1,642	20	879	31
Kansas	2,600	21	1,627	21	973	21
Kentucky	2,275	37	1,744	15	531	47
Louisiana	2,212	41	1,348	45	864	32
Maine	2,862	13	1,626	22	1,236	8
Maryland	2,912	12	1,694	18	1,218	11
Massachusetts	3,291	6	2,176	6	1,115	14
Michigan	2,722	17	2,030	7	691	38
Minnesota	3,356	5	2,395	4	962	24
Mississippi	1,963	49	1,470	36	492	50
Missouri	2,329	35	1,445	40	884	30
Montana	2,197	42	1,489	35	708	37
Nebraska	2,711	19	1,538	29	1,173	12
Nevada	2,720	18	1,813	13	907	28
New Hampshire	2,348	34	781	50	1,567	3
New Jersey	3,401	4	1,789	14	1,612	2
New Mexico	2,462	30	1,951	10	511	48
New York	4,159	2	1,921	11	2,238	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	\$2,387	33	\$1,706	16	\$681	39
North Dakota	2,464	29	1,660	19	804	34
<b>OHIO</b>	<b>2,597</b>	<b>22</b>	<b>1,467</b>	<b>37</b>	<b>1,130</b>	<b>13</b>
Oklahoma	2,145	43	1,523	31	622	43
Oregon	2,487	28	1,525	30	962	23
Pennsylvania	2,654	20	1,613	24	1,041	18
Rhode Island	2,954	9	1,704	17	1,251	7
South Carolina	2,060	45	1,421	43	639	40
South Dakota	1,983	47	1,041	49	942	26
Tennessee	1,978	48	1,232	47	746	35
Texas	2,247	40	1,188	48	1,059	16
Utah	2,265	38	1,523	32	742	36
Vermont	2,746	16	1,523	33	1,224	10
Virginia	2,498	27	1,429	42	1,069	15
Washington	2,916	11	1,995	8	920	27
West Virginia	2,122	44	1,612	25	510	49
Wisconsin	3,004	8	1,959	9	1,046	17
Wyoming	2,584	24	1,574	26	1,011	19
U.S. Average	\$2,717		\$1,662		\$1,054	

Note: State government taxes are generally for the period of July 1, 1996 through June 30, 1997 while local government taxes are generally for calendar year 1996.

SOURCE: U.S. Department of Commerce, Bureau of the Census, 1997 Government Finances - issued December 2000.

**STATE AND LOCAL TAXES  
 AS A PERCENTAGE OF PERSONAL INCOME, 1996-1997**

<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	8.7%	48	6.0%	37	2.7%	42
Alaska	14.7%	1	9.9%	2	4.8%	6
Arizona	10.0%	33	6.3%	30	3.7%	28
Arkansas	10.0%	36	7.4%	16	2.6%	45
California	10.5%	24	7.1%	20	3.3%	35
Colorado	9.2%	46	4.8%	48	4.4%	12
Connecticut	11.8%	9	7.5%	13	4.3%	14
Delaware	10.6%	20	8.6%	5	2.0%	50
Florida	9.5%	43	5.6%	42	3.9%	24
Georgia	9.9%	38	5.9%	39	4.0%	23
Hawaii	12.3%	4	9.9%	1	2.4%	49
Idaho	10.7%	18	7.7%	12	3.0%	39
Illinois	10.0%	34	5.4%	44	4.6%	9
Indiana	10.5%	25	6.5%	28	4.0%	19
Iowa	10.6%	22	6.9%	23	3.7%	27
Kansas	10.6%	21	6.6%	26	4.0%	22
Kentucky	10.7%	17	8.2%	7	2.5%	48
Louisiana	10.4%	28	6.3%	31	4.1%	18
Maine	12.7%	3	7.2%	18	5.5%	3
Maryland	10.0%	35	5.8%	41	4.2%	17
Massachusetts	10.4%	27	6.9%	22	3.5%	30
Michigan	10.6%	23	7.9%	9	2.7%	43
Minnesota	12.2%	5	8.7%	4	3.5%	33
Mississippi	10.4%	29	7.8%	11	2.6%	46
Missouri	9.6%	42	5.9%	38	3.6%	29
Montana	10.9%	15	7.4%	14	3.5%	31
Nebraska	11.0%	12	6.2%	34	4.7%	7
Nevada	9.7%	40	6.4%	29	3.2%	36
New Hampshire	8.5%	49	2.8%	50	5.6%	2
New Jersey	10.4%	26	5.5%	43	4.9%	5
New Mexico	12.1%	6	9.6%	3	2.5%	47
New York	13.6%	2	6.3%	33	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	9.9%	39	7.0%	21	2.8%	41
North Dakota	11.8%	8	8.0%	8	3.8%	26
<b>OHIO</b>	<b>10.4%</b>	<b>30</b>	<b>5.9%</b>	<b>40</b>	<b>4.5%</b>	<b>10</b>
Oklahoma	10.2%	31	7.2%	17	3.0%	40
Oregon	10.0%	37	6.1%	36	3.9%	25
Pennsylvania	10.1%	32	6.2%	35	4.0%	21
Rhode Island	11.0%	11	6.3%	32	4.7%	8
South Carolina	9.6%	41	6.6%	25	3.0%	38
South Dakota	8.9%	47	4.7%	49	4.2%	15
Tennessee	8.4%	50	5.2%	46	3.2%	37
Texas	9.4%	44	5.0%	47	4.4%	11
Utah	10.7%	19	7.2%	19	3.5%	32
Vermont	11.8%	10	6.5%	27	5.2%	4
Virginia	9.3%	45	5.3%	45	4.0%	20
Washington	10.8%	16	7.4%	15	3.4%	34
West Virginia	10.9%	14	8.3%	6	2.6%	44
Wisconsin	12.0%	7	7.9%	10	4.2%	16
Wyoming	11.0%	13	6.7%	24	4.3%	13
U.S. Average	10.5%		6.4%		4.1%	

Note: State government taxes are generally for the period of July 1, 1996 through June 30, 1997 while local government taxes are generally for calendar year 1996.

SOURCE: U.S. Department of Commerce, Bureau of the Census, 1997 Government Finances - issued December 2000.