

## TAX BURDEN COMPARISONS AMONG THE STATES

The U.S. Census Bureau collects data on tax burdens. Data for fiscal year 2005 is the most recent available, and shows the combined state and local aggregate taxes both on a per capita basis and as a percentage of income. States selected are either neighboring states to Ohio or are considered to be large, economically important states.

For state and local taxes on a per capita basis among all 50 states and the District of Columbia, Ohio ranked 23rd. As a percentage of personal income among all 50 states and the District of Columbia, Ohio ranked 13th. The tables below show the national ranking for Ohio and each of the 12 comparison states commonly used in this publication.

### Tax Burdens: 12 Selected Comparison States<sup>(1)</sup>

State	Total State and Local Taxes Per Capita <sup>(2)</sup>	Rank <sup>(3)</sup>	Total Taxes as a Percentage of Income <sup>(2)</sup>	Rank <sup>(3)</sup>
California	\$4,055	13	11.6%	17
Florida	3,369	27	10.6	37
Illinois	3,849	17	11.1	27
Indiana	3,405	26	11.4	21
Kentucky	2,939	41	11.0	30
Massachusetts	4,470	6	10.7	35
Michigan	3,494	24	11.0	28
New Jersey	4,890	5	11.7	16
New York	5,752	2	15.0	2
<b>Ohio</b>	<b>3,637</b>	<b>23</b>	<b>11.8</b>	<b>13</b>
Pennsylvania	3,710	20	11.1	26
Texas	3,015	38	10.0	45
West Virginia	3,060	36	12.1	10

### Highest and Lowest State and Local Tax Burdens<sup>(3)</sup>

District of				
Columbia	\$7,383	1	--	--
Alabama	2,569	51	--	--
Wyoming	--	--	15.1%	1
South Dakota	--	--	8.7	51

**Notes:** (1) Data from the U.S. Census Bureau and the Bureau of Economic Analysis. (2) "Total State and Local Taxes" does not include revenue from charges, user fees, or special assessments. (3) Comparison rankings shown are based on a tax burden analysis of all 50 states and the District of Columbia.