
**STATE AND LOCAL TAX
COMPARISONS: 1998-1999**



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Ohio's per capita state and local taxes were \$2,869 in 1998-99, according to figures from the U.S. Department of Commerce, ranking Ohio 20th among the 50 states. The high was \$4,536 (Connecticut) and the low was \$2,007 (Alabama). The U.S. average was \$2,992.

As a percent of personal income, combined state and local taxes in Ohio ranked 23rd at 11.0 percent. This compares to a high of 14.0 percent (New York) and a low of 8.8 percent (Tennessee). The U.S. average was 11.0 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
 1998-1999**

<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	\$2,007	50	\$1,380	46	\$627	44
Alaska	2,841	22	1,460	45	1,381	6
Arizona	2,561	37	1,579	40	983	28
Arkansas	2,382	42	1,807	21	575	48
California	3,167	12	2,184	9	983	27
Colorado	2,987	17	1,619	33	1,368	7
Connecticut	4,536	1	2,932	1	1,604	4
Delaware	3,278	8	2,693	2	585	46
Florida	2,663	28	1,575	41	1,088	20
Georgia	2,761	25	1,600	37	1,161	16
Hawaii	3,303	7	2,672	3	630	43
Idaho	2,428	40	1,734	25	693	41
Illinois	3,131	14	1,749	23	1,382	5
Indiana	2,621	31	1,638	32	983	29
Iowa	2,674	27	1,697	28	978	30
Kansas	2,748	26	1,729	26	1,018	23
Kentucky	2,464	38	1,857	18	607	45
Louisiana	2,409	41	1,485	44	925	32
Maine	3,258	9	2,028	13	1,230	11
Maryland	3,202	11	1,837	19	1,365	8
Massachusetts	3,606	4	2,386	5	1,221	12
Michigan	3,032	15	2,216	7	816	36
Minnesota	3,599	5	2,613	4	985	26
Mississippi	2,198	48	1,652	31	546	49
Missouri	2,565	36	1,566	42	999	25
Montana	2,312	46	1,524	43	788	37
Nebraska	2,775	24	1,598	38	1,178	13
Nevada	2,925	19	1,896	16	1,029	22
New Hampshire	2,590	32	892	50	1,698	3
New Jersey	3,878	3	2,079	12	1,799	2
New Mexico	2,568	34	1,985	14	583	47
New York	4,515	2	2,127	11	2,388	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	\$2,649	29	\$1,887	17	\$762	38
North Dakota	2,631	30	1,745	24	886	33
OHIO	2,869	20	1,615	34	1,255	10
Oklahoma	2,313	45	1,613	35	700	40
Oregon	2,574	33	1,611	36	963	31
Pennsylvania	2,934	18	1,800	22	1,134	18
Rhode Island	3,226	10	1,912	15	1,314	9
South Carolina	2,333	44	1,585	39	748	39
South Dakota	2,255	47	1,188	49	1,067	21
Tennessee	2,142	49	1,312	47	830	35
Texas	2,456	39	1,281	48	1,175	14
Utah	2,568	35	1,715	27	852	34
Vermont	3,004	16	2,337	6	667	42
Virginia	2,846	21	1,682	30	1,163	15
Washington	3,148	13	2,143	10	1,004	24
West Virginia	2,368	43	1,827	20	541	50
Wisconsin	3,318	6	2,215	8	1,103	19
Wyoming	2,827	23	1,691	29	1,136	17
U.S. Average	\$2,992		\$1,833		\$1,158	

Note: State government taxes are generally for the period of July 1, 1998 through June 30, 1999 while local government taxes are generally for calendar year 1998.

SOURCE: U.S. Department of Commerce, Bureau of the Census, 1999 Government Finances - issued September 2001.

**STATE AND LOCAL TAXES
 AS A PERCENTAGE OF PERSONAL INCOME, 1998-1999**

<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	9.1%	48	6.3%	35	2.8%	42
Alaska	10.3%	39	5.3%	47	5.0%	5
Arizona	10.9%	25	6.7%	28	4.2%	18
Arkansas	11.3%	18	8.5%	8	2.7%	46
California	11.4%	15	7.8%	15	3.5%	34
Colorado	10.2%	40	5.5%	45	4.7%	8
Connecticut	12.1%	8	7.9%	14	4.3%	16
Delaware	11.2%	19	9.2%	4	2.0%	50
Florida	10.0%	44	5.9%	43	4.1%	22
Georgia	10.8%	29	6.2%	36	4.5%	13
Hawaii	12.3%	5	10.0%	1	2.3%	49
Idaho	11.3%	17	8.0%	13	3.2%	38
Illinois	10.5%	34	5.9%	44	4.6%	9
Indiana	10.5%	37	6.5%	33	3.9%	26
Iowa	10.8%	28	6.8%	25	3.9%	25
Kansas	10.8%	31	6.8%	27	4.0%	23
Kentucky	11.1%	21	8.4%	10	2.7%	45
Louisiana	10.8%	27	6.7%	29	4.1%	20
Maine	13.9%	2	8.7%	7	5.3%	4
Maryland	10.5%	38	6.0%	42	4.5%	15
Massachusetts	10.9%	26	7.2%	21	3.7%	31
Michigan	11.4%	14	8.3%	12	3.1%	40
Minnesota	12.3%	4	9.0%	6	3.4%	36
Mississippi	11.1%	22	8.3%	11	2.7%	44
Missouri	10.2%	43	6.2%	37	4.0%	24
Montana	10.9%	24	7.2%	22	3.7%	30
Nebraska	10.8%	30	6.2%	38	4.6%	11
Nevada	10.2%	41	6.6%	31	3.6%	32
New Hampshire	8.8%	49	3.0%	50	5.8%	2
New Jersey	11.4%	13	6.1%	40	5.3%	3
New Mexico	12.2%	7	9.4%	3	2.8%	43
New York	14.0%	1	6.6%	30	7.4%	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	10.6%	33	7.5%	19	3.0%	41
North Dakota	11.5%	12	7.6%	17	3.9%	28
OHIO	11.0%	23	6.2%	39	4.8%	6
Oklahoma	10.5%	35	7.3%	20	3.2%	39
Oregon	10.0%	45	6.3%	34	3.7%	29
Pennsylvania	10.7%	32	6.6%	32	4.1%	21
Rhode Island	11.6%	11	6.9%	24	4.7%	7
South Carolina	10.5%	36	7.1%	23	3.4%	37
South Dakota	9.5%	47	5.0%	49	4.5%	14
Tennessee	8.8%	50	5.4%	46	3.4%	35
Texas	9.7%	46	5.0%	48	4.6%	10
Utah	11.7%	9	7.8%	16	3.9%	27
Vermont	12.2%	6	9.5%	2	2.7%	47
Virginia	10.2%	42	6.0%	41	4.2%	19
Washington	11.1%	20	7.6%	18	3.5%	33
West Virginia	11.7%	10	9.0%	5	2.7%	48
Wisconsin	12.7%	3	8.5%	9	4.2%	17
Wyoming	11.3%	16	6.8%	26	4.6%	12
U.S. Average	11.0%		6.8%		4.3%	

Note: State government taxes are generally for the period of July 1, 1998 through June 30, 1999 while local government taxes are generally for calendar year 1998.

SOURCE: U.S. Department of Commerce, Bureau of the Census, 1999 Government Finances - issued September 2001.