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**STATE AND LOCAL TAX  
COMPARISONS: 1997-1998**



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Ohio's per capita state and local taxes were \$2,570 in 1997-98, according to figures from the U.S. Department of Commerce, ranking Ohio 23rd among the 50 states. The high was \$4,425 (Connecticut) and the low was \$1,916 (Alabama). The U.S. average was \$2,863.

As a percent of personal income, combined state and local taxes in Ohio ranked 26th at 11.0 percent. This compares to a high of 14.4 percent (Maine) and a low of 8.8 percent (New Hampshire). The U.S. average was 11.1 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  
 1997-1998**

<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	\$1,916	50	\$1,318	46	\$598	44
Alaska	3,279	7	1,932	12	1,347	5
Arizona	2,371	38	1,488	42	883	33
Arkansas	2,143	47	1,598	30	545	48
California	3,022	14	2,073	9	949	28
Colorado	2,763	21	1,485	43	1,277	10
Connecticut	4,425	1	2,869	1	1,556	4
Delaware	3,218	9	2,663	2	554	47
Florida	2,545	31	1,509	40	1,035	22
Georgia	2,552	29	1,517	38	1,036	21
Hawaii	3,293	6	2,662	3	631	43
Idaho	2,334	40	1,674	25	660	41
Illinois	2,959	15	1,641	28	1,317	8
Indiana	2,500	32	1,545	35	955	27
Iowa	2,606	27	1,678	24	928	31
Kansas	2,805	19	1,773	21	1,032	23
Kentucky	2,377	37	1,808	17	569	46
Louisiana	2,303	41	1,392	45	911	32
Maine	3,225	8	1,905	14	1,320	7
Maryland	3,126	11	1,790	18	1,336	6
Massachusetts	3,531	4	2,357	5	1,174	13
Michigan	2,874	18	2,090	7	784	37
Minnesota	3,490	5	2,435	4	1,055	19
Mississippi	2,057	49	1,541	36	516	50
Missouri	2,449	35	1,512	39	937	30
Montana	2,291	42	1,509	41	782	38
Nebraska	2,751	22	1,583	32	1,168	14
Nevada	2,727	24	1,782	19	945	29
New Hampshire	2,416	36	851	50	1,565	3
New Jersey	3,698	3	1,923	13	1,775	2
New Mexico	2,637	26	2,058	10	579	45
New York	4,318	2	1,989	11	2,329	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	\$2,557	28	\$1,838	16	\$719	39
North Dakota	2,549	30	1,690	23	859	34
<b>OHIO</b>	2,750	23	1,574	33	1,176	12
Oklahoma	2,240	43	1,584	31	656	42
Oregon	2,479	33	1,523	37	956	26
Pennsylvania	2,802	20	1,719	22	1,083	18
Rhode Island	3,117	12	1,843	15	1,273	11
South Carolina	2,187	44	1,482	44	705	40
South Dakota	2,158	46	1,129	49	1,028	24
Tennessee	2,079	48	1,288	47	791	36
Texas	2,344	39	1,246	48	1,097	17
Utah	2,459	34	1,666	26	793	35
Vermont	2,911	16	1,620	29	1,290	9
Virginia	2,675	25	1,552	34	1,123	15
Washington	3,038	13	2,075	8	963	25
West Virginia	2,183	45	1,663	27	520	49
Wisconsin	3,186	10	2,134	6	1,052	20
Wyoming	2,901	17	1,779	20	1,122	16
U.S. Average	\$2,863		\$1,750		\$1,113	

Note: State government taxes are generally for the period of July 1, 1997 through June 30, 1998 while local government taxes are generally for calendar year 1997.

SOURCE: U.S. Department of Commerce, Bureau of the Census, 1998 Government Finances - issued April 2001.

**STATE AND LOCAL TAXES  
 AS A PERCENTAGE OF PERSONAL INCOME, 1997-1998**

<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%	38	2.9%	44
Alaska	12.2%	9	7.2%	24	5.0%	6
Arizona	10.7%	34	6.7%	29	4.0%	26
Arkansas	10.7%	35	7.9%	15	2.7%	46
California	11.5%	18	7.9%	17	3.6%	35
Colorado	10.1%	42	5.4%	47	4.7%	11
Connecticut	12.5%	8	8.1%	13	4.4%	16
Delaware	11.9%	12	9.8%	3	2.0%	50
Florida	10.0%	45	6.0%	43	4.1%	24
Georgia	10.6%	36	6.3%	37	4.3%	18
Hawaii	12.6%	6	10.2%	2	2.4%	49
Idaho	11.4%	20	8.2%	11	3.2%	39
Illinois	10.5%	38	5.8%	45	4.7%	13
Indiana	10.6%	37	6.5%	34	4.0%	25
Iowa	11.0%	27	7.1%	25	3.9%	27
Kansas	11.6%	15	7.3%	23	4.3%	20
Kentucky	11.3%	22	8.6%	6	2.7%	47
Louisiana	10.9%	29	6.6%	30	4.3%	17
Maine	14.4%	1	8.5%	8	5.9%	2
Maryland	10.8%	30	6.2%	41	4.6%	15
Massachusetts	11.3%	21	7.6%	20	3.8%	33
Michigan	11.3%	23	8.2%	10	3.1%	41
Minnesota	12.8%	5	8.9%	4	3.9%	31
Mississippi	11.0%	28	8.2%	9	2.8%	45
Missouri	10.2%	40	6.3%	39	3.9%	29
Montana	11.4%	19	7.5%	21	3.9%	30
Nebraska	11.2%	24	6.5%	35	4.8%	8
Nevada	10.1%	43	6.6%	31	3.5%	36
New Hampshire	8.8%	50	3.1%	50	5.7%	3
New Jersey	11.5%	16	6.0%	42	5.5%	5
New Mexico	13.1%	3	10.3%	1	2.9%	43
New York	14.2%	2	6.5%	33	7.7%	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	10.7%	31	7.7%	18	3.0%	42
North Dakota	12.2%	11	8.1%	12	4.1%	23
<b>OHIO</b>	<b>11.0%</b>	<b>26</b>	<b>6.3%</b>	<b>36</b>	<b>4.7%</b>	<b>10</b>
Oklahoma	10.7%	33	7.6%	19	3.1%	40
Oregon	10.1%	41	6.2%	40	3.9%	28
Pennsylvania	10.7%	32	6.6%	32	4.1%	22
Rhode Island	11.7%	14	6.9%	28	4.8%	7
South Carolina	10.3%	39	7.0%	26	3.3%	38
South Dakota	9.8%	47	5.1%	49	4.7%	12
Tennessee	9.0%	49	5.6%	46	3.4%	37
Texas	9.9%	46	5.2%	48	4.6%	14
Utah	11.8%	13	8.0%	14	3.8%	32
Vermont	12.5%	7	7.0%	27	5.5%	4
Virginia	10.1%	44	5.8%	44	4.2%	21
Washington	11.5%	17	7.9%	16	3.6%	34
West Virginia	11.2%	25	8.6%	7	2.7%	48
Wisconsin	12.9%	4	8.6%	5	4.3%	19
Wyoming	12.2%	10	7.5%	22	4.7%	9
U.S. Average		11.2%		6.8%		4.3%

Note: State government taxes are generally for the period of July 1, 1997 through June 30, 1998 while local government taxes are generally for calendar year 1997.

SOURCE: U.S. Department of Commerce, Bureau of the Census, 1998 Government Finances - issued April 2001.