

Tax Burden Comparisons Among the States

The first table on this page compares the overall state and local tax burden in Ohio to that of 12 other states. The comparisons rely on data compiled by the U.S. Census Bureau documenting tax collections during fiscal year 2006. Tax burdens are compared both on a per capita basis and as a percentage of income. The rankings – 1 through 51 – indicate the states' standing in comparison to all other 50 states as well as the District of Columbia.

States were included in this table either because they neighbor Ohio or because, like Ohio, they are large, economically important states. The same 12 states are used for comparisons throughout this book.

The states with the highest and lowest combined state and local tax burdens are also listed on this page, measured both on a per-capita basis and as a percentage of personal income.

State and Local Tax Burdens: Ohio and 12 Comparison States

	Taxes Per capita		Taxes as a percentage of pers. Income	
	Total	Rank	Pct.	Rank
California	\$4,517	10	12.1%	14
Florida	3,693	27	10.8%	41
Illinois	4,081	16	11.2%	28
Indiana	3,641	28	11.9%	17
Kentucky	3,225	40	11.5%	25
Massachusetts	4,761	8	10.9%	36
Michigan	3,565	31	10.9%	38
New Jersey	5,459	5	12.5%	10
New York	6,413	2	15.7%	2
Ohio	3,773	24	11.8%	18
Pennsylvania	3,956	18	11.4%	26
Texas	3,235	38	10.0%	46
West Virginia	3,252	37	12.3%	11

Largest and Smallest Burdens, on a Per Capita Basis

	Total	Rank
District of Columbia	\$7,764	1
Alabama	\$2,782	51

Largest and Smallest Burdens, as a Percentage of Personal Income

	Total	Rank
Wyoming	16.6%	1
South Dakota	9.1%	51

Source: Department of Taxation analysis of data from the U.S. Census Bureau and the Bureau of Economic Analysis.

Note: All of the information on this page only applies to tax collections. It does not include revenue from charges, user fees, or special assessments.