



## Sales Tax Rate Changes 2003 thru September 30, 2010

Type of Change	2003	2004	2005	2006	2007	2008	2009	2010 (Jan 1st – September 30)
State Rate Changes	5	4	3	3	2	5	8	3
County Rate Changes	104	188	144	118	181	275	215	53
City Rate Changes	183	248	298	281	279	280	240	144
District Tax Changes	4	5	30	12	31	30	15	16
New Taxing States	0	0	0	2	0	0	0	0
New Taxing Counties	66	32	21	67	46	8	9	9
New Taxing Cities	194	130	110	86	137	98	101	42
New District Taxes	45	41	63	73	112	101	119	188
<b>TOTAL</b>	<b>601</b>	<b>648</b>	<b>669</b>	<b>642</b>	<b>788</b>	<b>797</b>	<b>707</b>	<b>455</b>

Source: Vertex Inc. of Berwyn, Pa.  
[vertexinc.com](http://vertexinc.com)

These counts include the United States and Puerto Rico.



**2010 (Jan 1 – September 30<sup>th</sup>) Sales Tax Rate Changes**  
**(Total number of increases, decreases and new rates)**

Years	State			County			City			District			Sub Totals		Total
	Increases	Decreases	New	Increases	Decreases	New	Increases	Decreases	New	Increases	Decreases	New	Changes	New	
2003	5	0	0	93	11	66	171	12	194	3	1	45	296	305	<b>601</b>
2004	3	1	0	109	79	32	210	38	130	5	0	41	445	203	<b>648</b>
2005	0	3	0	121	23	21	259	39	110	28	2	63	475	194	<b>669</b>
2006	2	1	2	99	19	67	261	20	86	12	0	73	414	228	<b>642</b>
2007	2	0	0	97	84	46	257	22	137	28	3	112	493	295	<b>788</b>
2008	4	1	0	66	209	8	247	33	98	24	6	101	590	207	<b>797</b>
2009	8	0	0	97	118	9	220	20	101	13	2	119	478	229	<b>707</b>
2010 (Jan 1st – Sept 30 <sup>th</sup> )	3	0	0	40	13	9	135	9	42	16	0	188	216	239	<b>455</b>

Source: Vertex Inc. of Berwyn, Pa.  
[vertexinc.com](http://vertexinc.com)

These counts include the United States and Puerto Rico.



### Summary of Average U.S. Sales Tax Rates 1983 thru Sept 30<sup>th</sup>, 2010

Year	State Avg. Rate	County Avg. Rate	City Avg. Rate	District Avg. Rate	Combined Avg. Rate
2003	4.7585	1.4335	1.6045	0.9530	8.7495
2004	4.7618	1.3933	1.6118	0.9415	8.7084
2005	5.2818	1.4187	1.6195	0.9330	9.2530
2006	5.3219	1.4242	1.6290	0.9172	9.2923
2007	5.3182	1.4194	1.6364	0.9249	9.2989
2008	5.3839	1.5275	1.6402	0.9212	9.4728
2009	5.4781	1.5387	1.6502	0.9133	9.5803
2010 (Jan 1st – Sept 30 <sup>th</sup> )	5.5224	1.5450	1.6580	0.9166	9.6420

Note: Averages are based on jurisdictions that impose a sales tax.  
Source: Vertex Inc. of Berwyn, Pa.  
[vertexinc.com](http://vertexinc.com)

These averages include the United States and Puerto Rico.



## O Information

- Three states had a rate increases:
  1. Arizona increased the sales, use, and rental rate from 5.6000% to 6.6000%.
  2. Kansas increased the sales, use and rental rate from 5.300% to 6.300%
  3. New Mexico increased the sales, use, and rental rate from 5.000% to 5.125%.
- California has the highest sales tax rate at 7.2500%. Indiana, Mississippi, New Jersey, Rhode Island and Tennessee have the second highest sales tax rates at 7.0000%.
- Wrangell, Alaska has the highest city sales tax rate at 7.0000%. Kodiak, AK; Hoonah, AK; Dillingham, AK; Cordova AK; Buckland, AK; Bethel, AK; Petersburg, AK; Kotzebue, AK; Thorne Bay, AK and Sitka, AK have the second highest city sales tax rate of 6.0000%.
- Tuba City (including the surrounding areas that in the To'Nanees'Dizi Local Government),, Coconino County, AZ has the highest combined sales tax rate of 13.7250%. The second highest combined sales tax rate is Mansfield, Scott County, AR, of 11.1250%.
- Since 2003, there have been 1900 new sales and use taxes, an average 245 of per year.
- Since 2003, there have been 3407 sales and use tax changes, an average of 440 per year.
- The combined number of new and changed sales and use tax rates since 2003 is 5307, an average of 685 per year.