

Sales Tax Rate Changes 2003 - 2010

Type of Change	2003	2004	2005	2006	2007	2008	2009	2010
State Rate Changes	5	4	3	3	2	5	8	3
County Rate Changes	104	188	144	118	181	275	215	68
City Rate Changes	183	248	298	281	279	280	240	191
District Tax Changes	4	5	30	12	31	30	15	20
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	51
New District Taxes	45	41	63	73	112	101	119	213
TOTAL	601	648	669	642	788	797	707	555

Source: Vertex Inc. of Berwyn, Pa.
vertexinc.com

These counts include the United States and Puerto Rico.

2003 - 2010 Sales Tax Rate Changes
(Total number of increases, decreases and new rates)

<i>Years</i>	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	601
2004	3	1	0	109	79	32	210	38	130	5	0	41	445	203	648
2005	0	3	0	121	23	21	259	39	110	28	2	63	475	194	669
2006	2	1	2	99	19	67	261	20	86	12	0	73	414	228	642
2007	2	0	0	97	84	46	257	22	137	28	3	112	493	295	788
2008	4	1	0	66	209	8	247	33	98	24	6	101	590	207	797
2009	8	0	0	97	118	9	220	20	101	13	2	119	478	229	707
2010	3	0	0	50	18	9	176	15	51	20	0	213	282	273	555

Source: Vertex Inc. of Berwyn, Pa.
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These counts include the United States and Puerto Rico.

Summary of Average U.S. Sales Tax Rates 2003 - 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	5.5224	1.5451	1.6598	0.9163	9.6436

Note: Averages are based on jurisdictions that impose a sales tax.
Source: Vertex Inc. of Berwyn, Pa.
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; and Thorne Bay, AK have the second highest city sales tax rate of 6.0000%.

- Tuba City (including the surrounding areas that are in the To'Nanees'Dizi Local Government), Coconino County, AZ has the highest combined sales tax rate of 13.7250%.

- Since 2003, there have been 1934 new sales and use taxes, an average 242 of per year.

- Since 2003, there have been 3473 sales and use tax changes, an average of 434 per year.

- The combined number of new and changed sales and use tax rates since 2003 is 5407, an average of 676 per year.