



Vertex Inc. 2011 Sales Tax Rate Report

Sales Tax Rate Changes 2003 – 2011

| Type of Change | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 |
|----------------------|------|------|------|------|------|------|------|------|------|
| State Rate Changes | 5 | 4 | 3 | 3 | 2 | 5 | 8 | 3 | 3 |
| County Rate Changes | 104 | 188 | 144 | 118 | 181 | 275 | 215 | 68 | 70 |
| City Rate Changes | 183 | 248 | 298 | 281 | 279 | 280 | 240 | 191 | 188 |
| District Tax Changes | 4 | 5 | 30 | 12 | 31 | 30 | 15 | 20 | 23 |
| New Taxing States | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 |
| New Taxing Counties | 66 | 32 | 21 | 67 | 46 | 8 | 9 | 9 | 5 |
| New Taxing Cities | 194 | 130 | 110 | 86 | 137 | 98 | 101 | 51 | 57 |
| New District Taxes | 45 | 41 | 63 | 73 | 112 | 101 | 119 | 213 | 113 |
| TOTAL | 601 | 648 | 669 | 642 | 788 | 797 | 707 | 555 | 459 |

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

These counts include the United States and Puerto Rico.



2003 – 2011 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 | 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 |
| 2011 | 1 | 2 | 0 | 48 | 22 | 5 | 164 | 24 | 57 | 20 | 3 | 113 | 284 | 175 | 459 |

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

These counts include the United States and Puerto Rico.



Summary of Average U.S. Sales Tax Rates 2011

| 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 |
| 2011 | 5.4880 | 1.5301 | 1.6698 | 0.9165 | 9.6044 |

**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.



Information

- Three states have changed their sales tax rates. California decreased their rate from 7.2500% to 6.2500%; North Carolina decreased their rate from 5.7500% to 4.7500%; and Connecticut increased their rate from 6.0000% to 6.3500%.
- Indiana, Mississippi, New Jersey, Rhode Island and Tennessee have the highest sales tax rates at 7.0000%. Minnesota has the second highest sales tax rate at 6.8750%.
- Wrangell, Alaska has the highest city sales tax rate at 7.0000%. Bethel, AK; Buckland, AK; Cordova, AK; Dillingham, AK; Hoonah, AK; Kodiak, AK; Kotzebue, AK; Petersburg, 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 2109 new sales and use taxes, an average 234 of per year.
- Since 2003, there have been 3757 sales and use tax changes, an average of 417 per year.
- The combined number of new and changed sales and use tax rates since 2003 is 5866, an average of 651 per year.