



## **Sales Tax Rates and Rules Report**

## Sales Tax Rate Changes 2010 – 2019

Type of Change	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
State Rate Changes	3	3	0	8	0	2	3	2	4	1
County Rate Changes	70	74	75	129	80	109	129	102	112	94
City Rate Changes	197	196	192	227	198	224	195	254	243	199
District Tax Changes	30	35	28	49	34	39	31	54	49	37
New Taxing States	0	0	0	0	0	0	0	0	0	0
New Taxing Counties	9	5	3	7	14	18	5	21	6	15
New Taxing Cities	51	57	59	57	55	80	52	54	71	62
New District Taxes	215	116	109	139	125	146	145	237	137	152
<b>TOTAL</b>	<b>575</b>	<b>486</b>	<b>466</b>	<b>616</b>	<b>506</b>	<b>618</b>	<b>560</b>	<b>724</b>	<b>622</b>	<b>560</b>

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

*These counts include the United States and Puerto Rico.*

## 2010 – 2019 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	
2010	3	0	0	50	20	9	178	19	51	20	10	215	300	275	575
2011	1	2	0	48	26	5	165	31	57	20	15	116	308	178	486
2012	0	0	0	48	27	3	147	45	59	17	11	109	295	171	466
2013	5	3	0	111	18	7	185	42	57	41	8	139	413	203	616
2014	0	0	0	63	17	14	164	34	55	20	14	125	312	194	506
2015	2	0	0	90	19	18	190	34	80	23	16	146	374	244	618
2016	2	1	0	111	18	5	167	28	52	21	10	145	358	202	560
2017	0	2	0	86	16	21	219	35	54	31	23	237	412	312	724
2018	2	2	0	89	23	6	205	38	71	27	22	137	408	214	622
2019	1	0	0	79	15	15	161	38	62	15	22	152	331	229	560

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

*These counts include the United States and Puerto Rico.*

## Summary of Average U.S. Sales Tax Rates 2010 – 2019

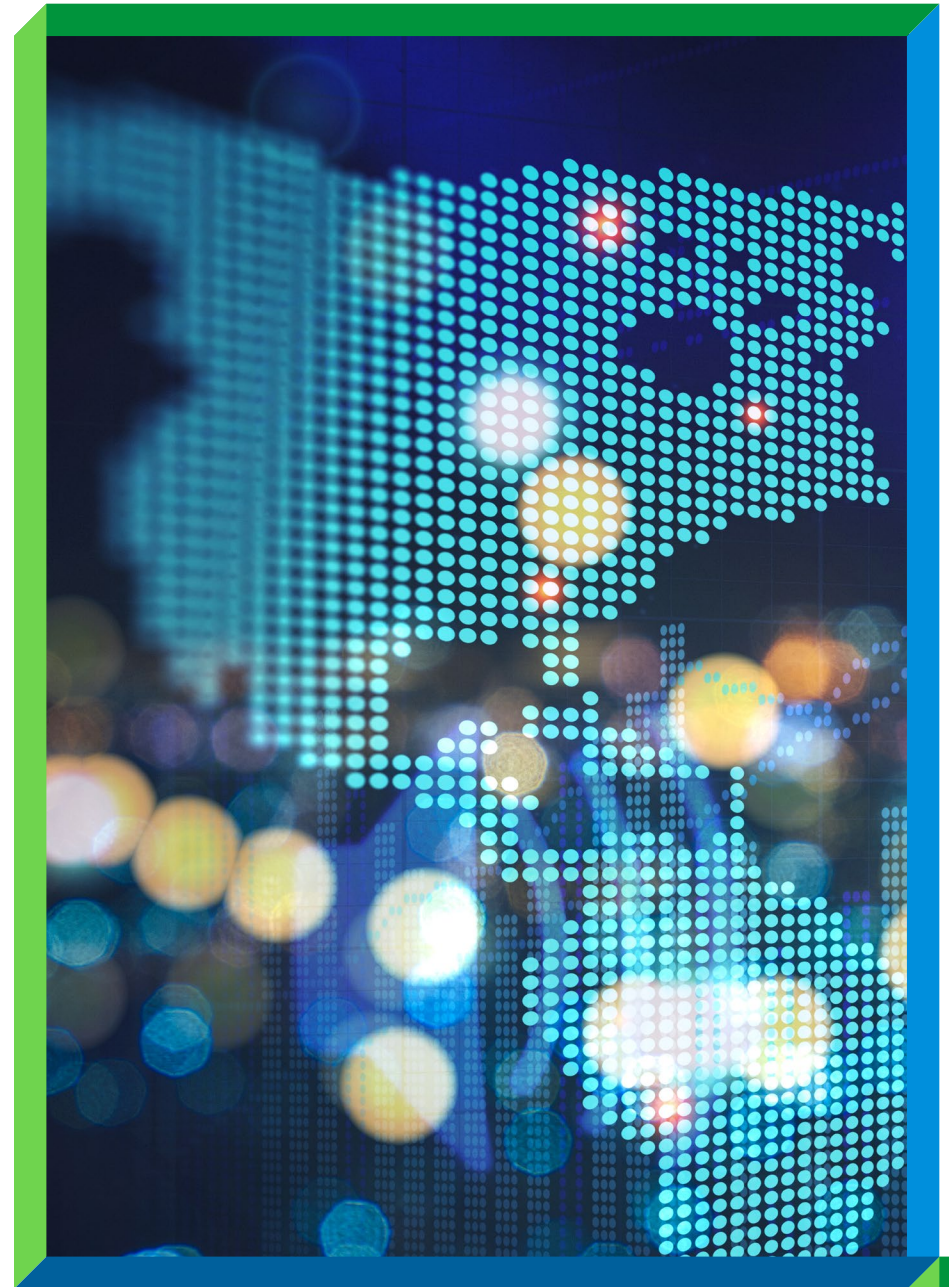
Year	State Avg. Rate	County Avg. Rate	City Avg. Rate	District Avg. Rate	Combined Avg. Rate
2010	5.5224	1.5451	1.6605	0.9265	9.6545
2011	5.4880	1.5299	1.6704	0.9267	9.6150
2012	5.4880	1.5365	1.6750	0.9264	9.6259
2013	5.4964	1.5660	1.6894	0.9504	9.7022
2014	5.4964	1.5802	1.7005	0.9481	9.7252
2015	5.5974	1.6042	1.7089	0.9600	9.8705
2016	5.6234	1.6579	1.7179	0.9652	9.9644
2017	5.6156	1.6833	1.7319	0.9706	10.0014
2018	5.6250	1.7184	1.7450	0.9779	10.0663
2019	5.6281	1.7438	1.7463	0.9807	10.0989

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

Note: Averages are based on jurisdictions that impose a sales tax. These averages include the United States and Puerto Rico.

## Additional Information

- + There has been 1 state sales tax change in 2019.
  - + Effective April 1, 2019, Utah increased their rate from 4.700% to 4.850%.
- + Puerto Rico currently has the highest state sales tax rate at 10.500%. Indiana, Mississippi, Rhode Island and Tennessee have the second highest state sales tax rates at 7.000%.
- + Kodiak, Alaska, Wrangell, Alaska and Winter Park, Colorado have the highest city sales tax rate at 7.000%. Hoonah, Alaska, Klawock, Alaska and Selawik, Alaska have the second highest rate of 6.500%.
- + All areas located within the Coconino County region of the Navajo Indian Reservation, AZ have the highest combined sales tax rate of 12.900%. This includes Tuba City (including the surrounding areas that are in the To’Nanees’Dizi Local Government).
- + Since 2010, there have been 2222 new sales and use taxes, an average 202 per year.
- + Since 2010, there have been 3511 sales and use tax changes, an average of 319 per year.
- + The combined number of new and changed sales and use tax rates since 2010 is 5733, an average of 521 per year.





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