



Sales Tax Rates and Rules Report

Sales Tax Rate Changes 2010 – June 30, 2020

Type of Change	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2019 Jan 1 – June 30	2020 Jan 1 – June 30
State Rate Changes	3	3	0	8	0	2	3	2	4	1	1	0
County Rate Changes	70	74	75	129	80	109	129	102	112	94	54	36
City Rate Changes	197	196	192	227	198	224	195	254	243	199	118	150
District Tax Changes	30	35	28	49	34	39	31	54	50	38	20	14
New Taxing States	0	0	0	0	0	0	0	0	0	0	0	0
New Taxing Counties	9	5	3	7	14	18	5	21	6	15	12	4
New Taxing Cities	51	57	59	57	55	80	52	54	71	62	24	35
New District Taxes	215	116	109	139	126	146	145	238	138	153	106	88
TOTAL	575	486	466	616	507	618	560	725	624	562	335	327

Source: Vertex Inc. of King of Prussia, Pa. | vertexinc.com

These counts include the United States and Puerto Rico.

2010 – June 30, 2020 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	126	312	195	507
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	238	412	313	725
2018	2	2	0	89	23	6	205	38	71	27	23	138	409	215	624
2019	1	0	0	79	15	15	161	38	62	15	23	153	332	230	562
2019 <i>Jan 1 – June 30</i>	1	0	0	48	6	12	104	14	24	8	12	106	193	142	335
2020 <i>Jan 1 – June 30</i>	0	0	0	32	4	4	140	10	35	6	8	88	200	127	327

Source: Vertex Inc. of King of Prussia, Pa. | vertexinc.com

These counts include the United States and Puerto Rico.

Summary of Average U.S. Sales Tax Rates 2010 – June 30, 2020

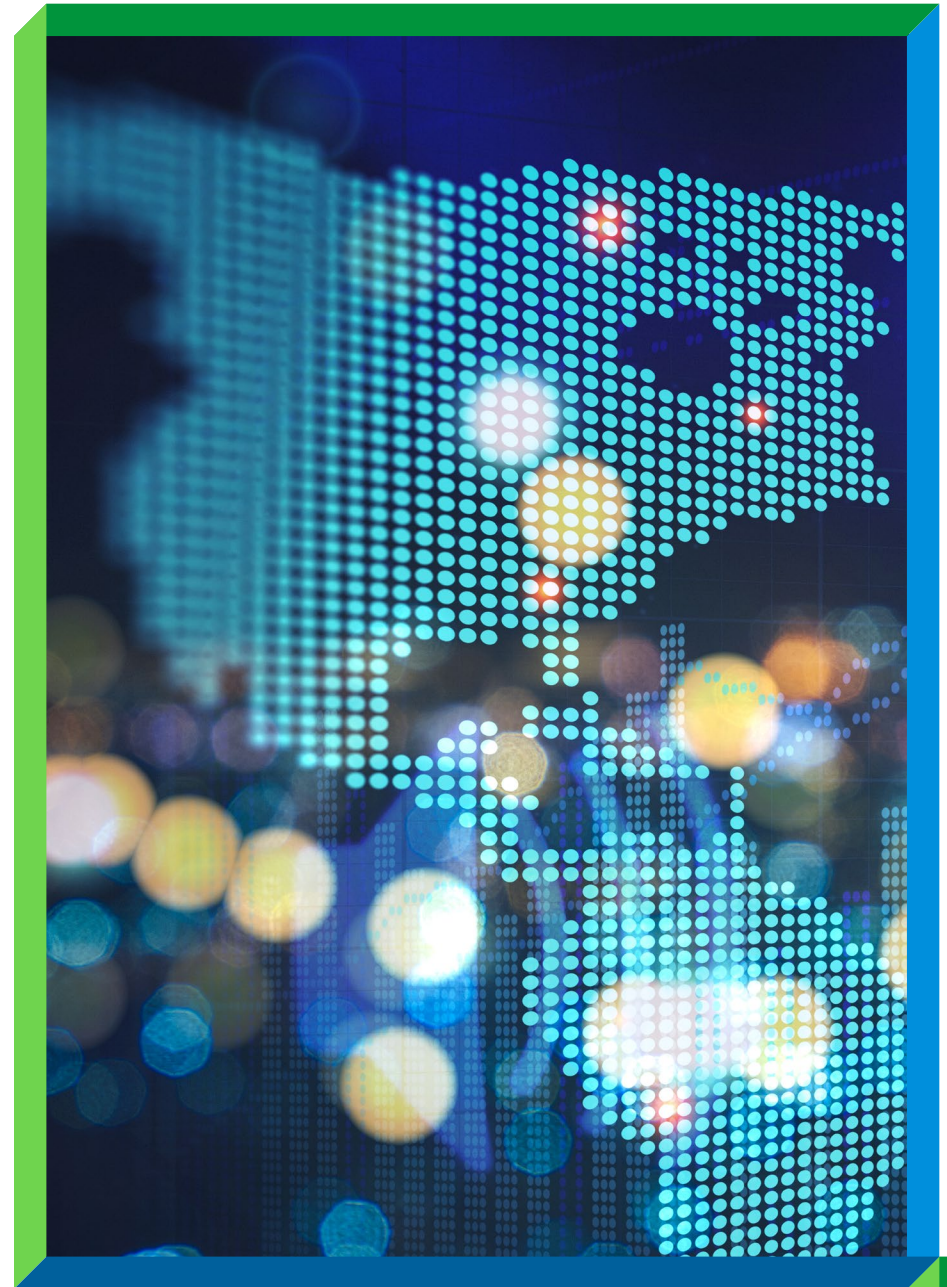
Year	State Avg. Rate	County Avg. Rate	City Avg. Rate	District Avg. Rate	Combined Avg. Rate
2010	5.5224	1.5451	1.6605	0.9265	9.6545
2011	5.4880	1.5299	1.6704	0.9267	9.6150
2012	5.4880	1.5365	1.6750	0.9264	9.6259
2013	5.4964	1.5660	1.6894	0.9504	9.7022
2014	5.4964	1.5802	1.7005	0.9481	9.7252
2015	5.5974	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	0.9704	10.0012
2018	5.6250	1.7184	1.7450	0.9778	10.0662
2019	5.6281	1.7438	1.7463	0.9830	10.1012
2019 Jan 1 – June 30	5.6281	1.7367	1.7508	0.9792	10.0948
2020 Jan 1 – June 30	5.6281	1.7485	1.7518	0.9888	10.1172

Source: Vertex Inc. of King of Prussia, Pa. | 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 were no state sales tax changes in the first half of 2020.
- + 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, Nome, 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 2353 new sales and use taxes, an average 224 per year.
- + Since 2010, there have been 3713 sales and use tax changes, an average of 353 per year.
- + The combined number of new and changed sales and use tax rates since 2010 is 6066, an average of 577 per year.





About Vertex

Vertex, Inc. is a leading global provider of indirect tax software and solutions. The company's mission is to deliver the most trusted tax technology enabling global businesses to transact, comply and grow with confidence. Vertex provides cloud-based and on-premise solutions that can be tailored to specific industries for every major line of indirect tax, including sales and consumer use, value added and payroll. Headquartered in North America, and with offices in South America and Europe, Vertex employs over 1,100 professionals and serves companies across the globe.

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