



End of Year 2020 Sales Tax Rates and Rules Report

Sales Tax Rate Changes 2011 – 2020

Type of Change	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
State Rate Changes	3	0	8	0	2	3	2	4	1	0
County Rate Changes	74	75	129	80	109	129	102	112	94	83
City Rate Changes	196	192	227	198	224	196	254	243	199	223
District Tax Changes	35	28	49	34	39	31	54	50	38	35
New Taxing States	0	0	0	0	0	0	0	0	0	0
New Taxing Counties	5	3	7	14	18	5	21	6	15	5
New Taxing Cities	57	59	57	55	80	52	54	71	62	69
New District Taxes	116	109	139	126	146	145	238	138	153	177
TOTAL	486	466	616	507	618	561	725	624	562	592

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

These counts include the United States and Puerto Rico.

2011 – 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	
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	29	52	21	10	145	359	202	561
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
2020	0	0	0	66	17	5	194	29	69	8	27	177	341	251	592

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 2011 – 2020

Year	State Avg. Rate	County Avg. Rate	City Avg. Rate	District Avg. Rate	Combined Avg. Rate
2011	5.4880	1.5187	1.6704	0.9271	9.6042
2012	5.4880	1.5261	1.6752	0.9268	9.6161
2013	5.4964	1.5665	1.6896	0.9508	9.6933
2014	5.4964	1.5713	1.7006	0.9485	9.7168
2015	5.5974	1.5958	1.7091	0.9604	9.8627
2016	5.6234	1.6508	1.7182	0.9652	9.9576
2017	5.6156	1.6766	1.7323	0.9704	9.9949
2018	5.6250	1.7125	1.7455	0.9778	10.0606
2019	5.6281	1.7384	1.7466	0.9830	10.0961
2020	5.6281	1.7495	1.7536	0.9965	10.1237

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

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

Quarter by Quarter Breakdown 2020

Type of Change	2020 Jan 1 - March 31	2020 April 1 - June 30	2020 July 1 - Sept 30	2020 Oct 1 - Dec 31
State Rate Changes	0	0	0	0
County Rate Changes	15	21	23	24
City Rate Changes	49	103	31	40
District Tax Changes	10	7	5	13
New Taxing States	0	0	0	0
New Taxing Counties	2	2	0	1
New Taxing Cities	21	15	22	11
New District Taxes	43	45	55	34
TOTAL	140	193	136	123

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

These counts include the United States and Puerto Rico.

Quarter by Quarter Breakdown 2020

Years	State			County			City			District			Sub Totals		Total
	Increases	Decreases	New	Increases	Decreases	New	Increases	Decreases	New	Increases	Decreases	New	Changes	New	
2020 Jan 1 - March 31	0	0	0	13	2	2	42	7	21	6	4	43	74	66	140
2020 April 1 - June 30	0	0	0	19	2	2	99	4	15	0	7	45	131	62	193
2020 July 1 - Sept 30	0	0	0	17	6	0	28	3	22	0	5	55	59	77	136
2020 Oct 1 - Dec 31	0	0	0	17	7	1	25	15	11	2	11	34	77	46	123

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

These counts include the United States and Puerto Rico.

Additional Information

- + There were no state sales tax changes in 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, 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%.
- + Sterlington with the Sterlington Economic Development District No. 1, Ouachita Parish, LA has the highest combined sales tax rate of 12.950%.
- + Since 2011, there have been 2202 new sales and use taxes, an average 220 per year.
- + Since 2011, there have been 3555 sales and use tax changes, an average of 355 per year.
- + The combined number of new and changed sales and use tax rates since 2011 is 5757, an average of 575 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 major lines 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 1,200 professionals and serves companies across the globe.

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