

Sales Tax Rate Changes

2012 - 2021

Type of Change	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
State Rate Changes	0	8	0	2	3	2	4	1	0	0
County Rate Changes	75	129	80	109	129	102	112	94	83	68
City Rate Changes	192	227	198	224	196	254	243	199	223	240
District Tax Changes	28	49	34	39	31	54	50	38	35	49
New Taxing States	0	0	0	0	0	0	0	0	0	0
New Taxing Counties	3	7	14	18	5	21	6	15	5	1
New Taxing Cities	59	57	55	80	52	54	71	62	69	51
New District Taxes	109	139	126	146	145	238	138	153	177	197
TOTAL	466	616	507	618	561	725	624	562	592	606

Source: Vertex Inc. of King of Prussia, Pa.

VertexInc.com

These counts include the United States and Puerto Rico.



Sales Tax Rate Changes

2012 - 2021

(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	
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
2021	0	0	0	49	19	1	204	36	51	14	35	197	357	249	606

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Summary of Average U.S. Sales Tax Rates

2012 - 2021

Year	State Avg. Rate	County Avg. Rate	City Avg. Rate	District Avg. Rate	Combined Avg. Rate
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
2021	5.6281	1.7622	1.7615	1.0020	10.1538

Note: Averages are based on jurisdictions that impose a sales tax.

Source: Vertex Inc. of King of Prussia, Pa.

[VertexInc.com](https://www.VertexInc.com)

Additional Information

- There were no state sales tax changes in 2021.
- 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 2012, there have been 2277 new sales and use taxes, an average 120 per year.
- Since 2012, there have been 3608 sales and use tax changes, an average of 190 per year.
- The combined number of new and changed sales and use tax rates since 2012 is 5885, an average of 310 per year.