



# 2022 Mid-Year Rates and Rules Report



# Sales Tax Rate Changes

2012 – June 30, 2022

Type of Change	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2021 Jan 1- June 30	2022 Jan 1- June 30
State Rate Changes	0	8	0	2	3	2	4	1	0	0	0	0
County Rate Changes	75	129	80	109	129	102	112	94	83	68	35	42
City Rate Changes	192	227	198	224	196	254	243	199	223	240	137	146
District Tax Changes	28	49	34	39	31	54	50	38	36	49	31	37
New Taxing States	0	0	0	0	0	0	0	0	0	0	0	0
New Taxing Counties	3	7	14	18	5	21	6	15	5	1	1	1
New Taxing Cities	59	57	55	80	52	54	71	62	69	51	23	22
New District Taxes	109	139	127	146	145	237	138	153	177	197	127	54
<b>TOTAL</b>	<b>466</b>	<b>616</b>	<b>508</b>	<b>618</b>	<b>561</b>	<b>724</b>	<b>624</b>	<b>562</b>	<b>593</b>	<b>606</b>	<b>354</b>	<b>302</b>

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

[VertexInc.com](http://VertexInc.com)

# Sales Tax Rate Changes

2012 – July 30, 2022

(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	127	312	196	508
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	237	412	312	724
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	28	177	342	251	593
2021	0	0	0	49	19	1	204	36	51	14	35	197	357	249	606
2022 Jan 1- June 30	0	0	0	27	15	1	126	20	22	7	30	54	255	77	302

# Summary of Average U.S. Sales Tax Rates

2012 – June 30, 2022

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	1.5565	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	1.6833	1.7319	0.9706	10.0014
2018	5.6250	1.7125	1.7453	0.9778	10.0606
2019	5.6281	1.7384	1.7467	0.9830	10.0962
2020	5.6281	1.7495	1.7536	0.9925	10.1237
2021	5.6281	1.7622	1.7615	1.0020	10.1237
2022 Jan 1 - June 30	5.6281	1.7671	1.7688	1.0092	10.1732

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

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

[VertexInc.com](http://VertexInc.com)

## Additional Information

- There were no state sales tax changes in the first quarter of 2022.
- 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, Ouachita Parish with the Sterlington Economic Development District No. 1 in Louisiana has the highest combined sales tax rate of 12.950%.
- Since 2012, there have been 2354 new sales and use taxes, an average 118 per year.
- Since 2012, there have been 3834 sales and use tax changes, an average of 192 per year.
- The combined number of new and changed sales and use tax rates since 2012 is 6188, an average of 310 per year.