



2023 MID-YEAR

Rates and Rules Report



Sales Tax Rate Changes

2013 – June 30, 2023

Type of Change	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2022 Jan 1 - June 30	2023 Jan 1 - June 30
State Rate Changes	8	0	2	3	2	4	1	0	0	1	0	0
County Rate Changes	129	80	109	129	102	112	94	83	68	78	42	46
City Rate Changes	227	198	224	196	254	243	199	233	240	235	146	95
District Tax Changes	49	34	39	31	54	50	38	36	49	63	37	148
New Taxing States	0	0	0	0	0	0	0	0	0	0	0	0
New Taxing Counties	7	14	18	5	21	6	15	5	1	1	1	4
New Taxing Cities	57	55	80	52	54	71	62	69	51	49	22	37
New District Taxes	139	127	146	145	237	138	153	177	197	115	54	101
TOTAL	616	508	618	561	724	624	562	593	606	542	302	431

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

VertexInc.com

These counts include the United States and Puerto Rico.



Sales Tax Rate Changes

2013 – June 30, 2023

(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	
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	0	1	0	55	23	1	200	35	49	13	50	115	377	165	542
2023 Jan 1 – June 30	0	0	0	33	13	4	82	13	37	7	141	101	289	142	431

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

2013 – June 30, 2023

Year	State Avg. Rate	County Avg. Rate	City Avg. Rate	District Avg. Rate	Combined Avg. Rate
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	5.6255	1.7721	1.7703	1.0123	10.1802
2023	5.6255	1.7762	1.7759	.9500	10.1276

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

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

VertexInc.com

Additional Information

- There were no state sales tax changes in the second quarter of 2023.
- 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%.
- Total Taxing City Jurisdiction 6962
- Total Taxing County Jurisdiction 1962
- Total Taxing District Jurisdiction 2895
- Total Taxing State Jurisdiction 46