



2023 END-OF-YEAR

Rates and Rules Report

Sales Tax Rate Changes

2014 - 2023

Type of Change	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
State Rate Changes	0	2	3	2	4	1	0	0	1	2
County Rate Changes	80	109	129	102	112	94	83	68	78	76
City Rate Changes	198	224	196	254	243	199	233	240	235	193
District Tax Changes	34	39	31	54	50	38	36	49	63	173
New Taxing States	0	0	0	0	0	0	0	0	0	0
New Taxing Counties	14	18	5	21	6	15	5	1	1	6
New Taxing Cities	55	80	52	54	71	62	69	51	49	57
New District Taxes	127	146	145	237	138	153	177	197	115	169
TOTAL	508	618	561	724	624	562	593	606	542	676

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

VertexInc.com

These counts include the United States and Puerto Rico.



Sales Tax Rate Changes

2014 - 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	
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	39	115	377	165	542
2023	0	2	0	52	24	6	158	35	57	14	159	169	444	232	676

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

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These counts include the United States and Puerto Rico.



Summary of Average U.S. Sales Tax Rates

2014 - 2023

Year	State Avg. Rate	County Avg. Rate	City Avg. Rate	District Avg. Rate	Combined Avg. Rate
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	5.6167	1.7819	1.7766	.9686	10.1438

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 2 state sales tax changes in the third 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%.
- Since 2014, there have been 2300 new sales and use taxes, an average 230 per year.
- Since 2014, there have been 3724 sales and use tax changes, an average of 372 per year.
- The combined number of new and changed sales and use tax rates since 2014 is 6024, an average of 602 per year.
- Total Taxing City Jurisdiction 6978
- Total Taxing County Jurisdiction 1964
- Total Taxing District Jurisdiction 2948
- Total Taxing State Jurisdiction 46