



ONESOURCE Indirect Tax Q4'11 Sales Tax & VAT Rate Report

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Standard Sales Tax Rate Changes 2011

	Jan	Feb	Mar	Q1	Apr	May	Jun	Q2	Jul	Aug	Sep	Q3	Oct	Nov	Dec	Q4	Total
State Rate Changes	0	0	0	0	0	0	0	0	3	0	0	3	0	0	0	0	3
County Rate Changes	40	1	0	41	15	0	0	15	20	0	1	21	12	1	1	14	91
City Rate Changes	51	1	1	53	47	7	3	57	31	5	1	37	74	4	1	79	226
Transit Rate Changes	2	1	1	4	9	6	1	16	2	0	0	2	11	2	0	13	35
New Taxing States	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
New Taxing Counties	4	0	1	5	0	0	0	0	2	0	0	2	0	0	0	0	7
New Taxing Cities	8	0	0	8	10	0	0	10	20	5	0	25	15	0	0	15	58
New Transit Taxes	14	0	0	14	34	0	0	34	16	1	1	18	24	0	0	24	90
Total	119	3	3	125	115	13	4	132	94	11	3	108	136	7	2	145	510

Special Sales Tax Rate Changes 2011

	Jan	Feb	Mar	Q1	Apr	May	Jun	Q2	Jul	Aug	Sep	Q3	Oct	Nov	Dec	Q4	Total
State Rate Changes	0	0	0	0	1	0	0	1	6	0	0	6	0	0	0	0	7
County Rate Changes	9	1	3	13	1	0	0	1	3	0	3	6	4	0	1	5	25
City Rate Changes	9	2	0	11	6	9	4	19	20	1	5	26	26	7	1	34	90
Transit Rate Changes	3	1	0	4	17	8	2	27	6	0	3	9	10	3	0	13	53
New Taxing States	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
New Taxing Counties	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
New Taxing Cities	9	0	0	9	2	1	1	4	22	9	3	34	6	3	0	9	56
New Transit Taxes	0	0	0	0	0	0	0	0	1	6	6	13	5	3	0	8	21
Total	30	4	3	37	27	18	7	52	58	16	20	94	51	16	2	69	252

Note: special rates include non-standard rates (e.g. rental, auto, and food)

2011 Regular Sales Tax Rate Changes
(total number of increases, decreases, and new rates)

Months	State			County			City			District			Subtotals		Total
	Increases	Decreases	New	Increases	Decreases	New	Increases	Decreases	New	Increases	Decreases	New	Changes	New	
Jan	0	0	0	27	13	4	47	4	8	1	1	14	93	26	119
Feb	0	0	0	1	0	0	1	0	0	1	0	0	3	0	3
Mar	0	0	0	0	0	1	1	0	0	1	0	0	2	1	3
Q1	0	0	0	28	13	5	49	4	8	3	1	14	98	27	125
Apr	0	0	0	13	2	0	40	7	10	6	3	34	71	44	115
May	0	0	0	0	0	0	7	0	0	6	0	0	13	0	13
Jun	0	0	0	0	0	0	3	0	0	1	0	0	4	0	4
Q2	0	0	0	13	2	0	50	7	10	13	3	34	88	44	132
Jul	1	2	0	18	2	2	29	2	20	2	0	16	56	38	94
Aug	0	0	0	0	0	0	4	1	5	0	0	1	5	6	11
Sep	0	0	0	1	0	0	1	0	0	0	0	1	2	1	3
Q3	1	2	0	19	2	2	34	3	25	2	0	18	63	45	108
Oct	0	0	0	9	3	0	59	15	15	3	8	24	97	39	136
Nov	0	0	0	0	1	0	4	0	0	2	0	0	7	0	7
Dec	0	0	0	1	0	0	1	0	0	0	0	0	2	0	2
Q4	0	0	0	10	4	0	64	15	15	5	8	24	106	39	145
Total	1	2	0	70	21	7	197	29	58	23	12	90	355	155	510

2011 Special Sales Tax Rate Changes
(total number of increases, decreases, and new rates)

Months	State			County			City			District			Subtotals		Total
	Increases	Decreases	New	Increases	Decreases	New	Increases	Decreases	New	Increases	Decreases	New	Changes	New	
Jan	0	0	0	8	4	0	5	1	9	3	0	0	21	9	30
Feb	0	0	0	1	0	0	2	0	0	1	0	0	4	0	4
Mar	0	0	0	0	3	0	0	0	0	0	0	0	3	0	3
Q1	0	0	0	9	7	0	7	1	9	4	0	0	28	9	37
Apr	1	0	0	0	1	0	6	0	2	5	12	0	25	2	27
May	0	0	0	0	0	0	9	0	1	8	0	0	17	1	18
Jun	0	0	0	0	0	0	4	0	1	2	0	0	6	1	7
Q2	1	0	0	0	1	0	19	0	4	15	12	0	48	4	52
Jul	1	1	4	3	0	0	19	1	22	6	0	1	31	27	58
Aug	0	0	0	0	0	0	1	0	9	0	0	6	1	15	16
Sep	0	0	0	3	0	0	5	0	3	3	0	6	11	9	20
Q3	1	1	4	6	0	0	25	1	34	9	0	13	43	51	94
Oct	0	0	0	3	1	0	11	15	6	6	4	5	40	11	51
Nov	0	0	0	0	0	0	7	0	3	3	0	3	10	6	16
Dec	0	0	0	1	0	0	1	0	0	0	0	0	2	0	2
Q4	0	0	0	4	1	0	19	15	9	9	4	8	52	17	69
Total	2	1	4	19	9	0	70	17	56	37	16	21	171	81	252

Note: special rates include non-standard rates (e.g. rental, auto, and food)

Summary of Average U.S. Sales Tax Rates 2011

Year	State Avg. Rate	County Avg. Rate	City Avg. Rate	Combined Avg. Rate
2011	5.48	1.15	1.67	8.3

State Level Standard Rate Changes in Q4'2011.

- There were no **state** level sales tax rate changes in Q4'11.

State Level Rate (state designated portion of the sales tax rate)

- Indiana, Mississippi, New Jersey, Rhode Island, and Tennessee tied for the highest **state** sales tax rate at 7.0%. The second highest **state** sales tax rate was Minnesota at 6.875%.
 - The average **state** sales tax rate was 5.48% in Q4'11

County Level Rate (county designated portion of the sales tax rate)

- The highest **county** sales tax rates were 5.0% in the following authorities:
 - Hinsdale, CO
 - Juneau, AK
 - Sitka, AK
 - Chambers, AL (In unincorporated areas outside of police jurisdictions within the county)
 - Tuscaloosa, AL (In unincorporated areas outside of police jurisdictions within the county)
 - Iberville Parish, LA
 - Orleans Parish, LA
 - St. Bernard Parish, LA
 - St. Charles, LA
- The average **county** sales tax rate was 1.15% in Q4'11

City Level Rate (city designated portion of the sales tax rate)

- The highest **city** sales tax rate was Wrangell, AK at 7.0%. The following cities were tied for the second highest **city** sales tax at 6.0%:
 - Bethel, AK
 - Buckland, AK
 - Cordova, AK
 - Dillingham, AK
 - Hoonah, AK
 - Kodiak, AK
 - Kotzebue, AK
 - Petersburg, AK
 - Thorne Bay, AK
 - Tuba City (Navajo Nation), AZ
- The average **city** sales tax rate was 1.67% in Q4'11

Combined: State/County/City Rate

- The jurisdictions with the highest **combined** sales tax rates are as follows:
 - 13.725% Tuba City, AZ (Navajo Nation)
 - 12.1% Kayenta, AZ (Navajo Nation)
 - 11.725% Coconino County, AZ (Navajo Nation)
 - 11.725% Fredonia, AZ (Coconino County)
 - 11.7% San Luis, AZ (Yuma County)
 - 11.5% Collinsville, AL (Cherokee County)
 - 11.5% Piedmont, AL (Cherokee County)
 - 11.3% Guadalupe, AZ (Maricopa County)
 - 11.125% Mansfield, AR (Scott County)
 - 11.1% Apache County, AZ (Navajo Nation)
 - 11.1% Navajo County, AZ (Navajo Nation)
 - 11.1% Winkelman, AZ (Gila County)
 - 11.0% Arab, AL (Cullman County)
 - 11.0% Dermott, AR (Chicot County)
 - 11.0% Eudora, AR (Chicot County)
 - 11.0% Lake Village, AR (Chicot County)
 - 11.0% Bellwood, IL (Cook County)
 - 11.0% Lake Providence, LA (East Carroll Parish)
 - 11.0% Fort Gibson, OK (Cherokee County)
 - 11.0% Hallett, OK (Pawnee County)

- The average **combined** rate was 8.3% in Q4'11

International Rate and Product Taxability Changes 2011

	Jan	Feb	Mar	Q1	Apr	May	Jun	Q2	Jul	Aug	Sep	Q3	Oct	Nov	Dec	Q4	Total
Rate Increase	36	1	17	54	4	5	4	13	4	2	8	14	0	0	0	0	81
Rate Decrease	0	0	2	2	1	0	0	1	1	1	0	2	0	0	0	0	5
New Rates	3	5	3	11	2	2	2	6	2	0	2	4	1	2	4	7	28
End Dated Rates	3	1	1	5	0	2	0	2	1	0	3	4	1	1	2	4	15
Product Taxability	168	308	1444	1920	20	30	14	64	37	32	29	98	20	43	49	112	2194
Total	210	315	1467	1992	27	39	20	86	45	35	42	122	22	46	55	123	2323

Q4 International Highlights

Country Level Rate Changes in Q4' 2011

- Brazil added three new rates effective December 15, 2011

Product Taxability Changes in Q4' 2011

- Portugal had product taxability changes in October 2011
- Iceland had product taxability changes in November 2011
- Brazil had product taxability changes in December 2011
- Poland had product taxability changes in December 2011