Q1’10 Sales Tax Rate Report

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Standard Sales Tax Rate Changes 2010

	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
County Rate Changes	40	0	0	40				0				0				0	40
City Rate Changes	78	4	5	87				0				0				0	87
Transit Rate Changes	8	0	0	8				0				0				0	8
New Taxing States	0	0	0	0				0				0				0	0
New Taxing Counties	6	0	0	6				0				0				0	6
New Taxing Cities	23	2	0	25				0				0				0	25
New Transit Taxes	58	0	0	58				0				0				0	58
Total	**213**	**6**	**5**	**224**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**224**

Special Sales Tax Rate Changes 2010

	Jan	Feb	Mar	*Q1*	Apr	May	Jun	*Q2*	Jul	Aug	Sep	*Q3*	Oct	Nov	Dec	*Q4*	Total
State Rate Changes	1	0	0	1				0				0				0	1
County Rate Changes	0	4	1	5				0				0				0	5
City Rate Changes	7	0	4	11				0				0				0	11
Transit Rate Changes	0	0	1	1				0				0				0	1
New Taxing States	0	0	0	0				0				0				0	0
New Taxing Counties	0	1	0	1				0				0				0	1
New Taxing Cities	40	8	1	49				0				0				0	49
New Transit Taxes	0	0	0	0				0				0				0	0
Total	**48**	**13**	**7**	**68**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**68**

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

2010 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	27	13	6	66	12	23	4	4	58	126	87	213
Feb	0	0	0	0	0	0	4	0	2	0	0	0	4	2	6
Mar	0	0	0	0	0	0	5	0	0	0	0	0	5	0	5
Q1	0	0	0	27	13	6	75	12	25	4	4	58	135	89	224
Apr															0
May															0
Jun															0
Q2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Jul															0
Aug															0
Sep															0
Q3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Oct															0
Nov															0
Dec															0
Q4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**0**	**0**	**0**	**27**	**13**	**6**	**75**	**12**	**25**	**4**	**4**	**58**	**135**	**89**	**224**

2010 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	1	0	0	0	0	0	7	0	40	0	0	0	8	40	48
Feb	0	0	0	2	2	1	0	0	8	0	0	0	4	9	13
Mar	0	0	0	0	1	0	4	0	1	0	1	0	6	1	7
Q1	1	0	0	2	3	1	11	0	49	0	1	0	18	50	68
Apr															0
May															0
Jun															0
Q2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Jul															0
Aug															0
Sep															0
Q3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Oct															0
Nov															0
Dec															0
Q4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**1**	**0**	**0**	**2**	**3**	**1**	**11**	**0**	**49**	**0**	**1**	**0**	**18**	**50**	**68**

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

Summary of Average U.S. Sales Tax Rates 2010

Year	State Avg. Rate	County Avg. Rate	City Avg. Rate	Combined Avg. Rate
2010	5.43	1.24	1.72	8.39

- No states had increased standard sales and use tax rates in Q1'10. Delaware increased their State Rental Tax Rate from 1.92% to 2.0736% on 1/1/2010.

- California had the highest rate at 7.25%. Tied for second highest state sales tax rate at 7.0% were Indiana, Mississippi, New Jersey, Rhode Island, Tennessee and South Carolina.

    - The average state sales tax rate was 5.43%

- The county with the highest sales tax rate was Sitka, AK at 6.0%. The counties with the second highest sales tax rate at 5.0% were:
    - Hinsdale, CO
    - Juneau, AK
    - Chambers, AL
    - Tuscaloosa, AL
    - Iberville Parish, LA
    - Orleans Parish, LA
    - St. Bernard Parish, LA
    - St. Charles, LA

    - The average county sales tax rate was 1.24% in Q1'10

- The city with the highest sales tax was Wrangell, AK at 7.0%. The following cities were tied for the second highest sales tax at 6.0%:
    - Bethel, AK
    - Buckland, AK
    - Cordova, AK
    - Dillingham, AK
    - Hoonah, AK
    - Kodiak, AK
    - Kotzebue, AK
    - Petersburg, AK
    - Thorne Bay, AK

    - The average city sales tax rate was 1.72% in Q1'10

- The authority with the highest combined sales tax rate of 12.0% was Arab, AL (Cullman County).
    - The average combined rate was 8.39% in Q1'10