Q2’10 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	1	1				0				0	1
County Rate Changes	40	0	0	40	11	0	1	12				0				0	52
City Rate Changes	78	4	5	87	30	2	5	37				0				0	124
Transit Rate Changes	8	0	0	8	3	0	0	3				0				0	11
New Taxing States	0	0	0	0	0	0	0	0				0				0	0
New Taxing Counties	6	0	0	6	2	0	0	2				0				0	8
New Taxing Cities	23	2	0	25	5	0	1	6				0				0	31
New Transit Taxes	58	0	0	58	24	0	0	24				0				0	82
Total	**213**	**6**	**5**	**224**	**75**	**2**	**8**	**85**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**309**

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	1	1				0				0	2
County Rate Changes	0	4	1	5	1	0	4	5				0				0	10
City Rate Changes	7	0	4	11	3	8	21	32				0				0	43
Transit Rate Changes	0	0	1	1	0	0	0	0				0				0	1
New Taxing States	0	0	0	0	0	0	0	0				0				0	0
New Taxing Counties	0	1	0	1	0	0	0	0				0				0	1
New Taxing Cities	40	8	1	49	6	0	2	8				0				0	57
New Transit Taxes	0	0	0	0	0	0	0	0				0				0	0
Total	**48**	**13**	**7**	**68**	**10**	**8**	**28**	**46**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**114**

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	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	0	0	7	4	2	26	4	5	0	3	24	44	31	75
May	0	0	0	0	0	0	2	0	0	0	0	0	2	0	2
Jun	1	0	0	1	0	0	5	0	1	0	0	0	7	1	8
Q2	1	0	0	8	4	2	33	4	6	0	3	24	53	32	85
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**	**35**	**17**	**8**	**108**	**16**	**31**	**4**	**7**	**82**	**188**	**121**	**309**

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	0	0	1	0	0	3	0	6	0	0	0	4	6	10
May	0	0	0	0	0	0	8	0	0	0	0	0	8	0	8
Jun	1	0	0	4	0	0	21	0	2	0	0	0	26	2	28
Q2	1	0	0	5	0	0	32	0	8	0	0	0	38	8	46
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	**2**	**0**	**0**	**7**	**3**	**1**	**43**	**0**	**57**	**0**	**1**	**0**	**56**	**58**	**114**

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	5.49	1.15	1.66	8.3

State Rate Change

- Arizona increased its **state** sales and use tax rate in Q2'10 from 5.6% to 6.6%. This is the first **state** sales and use tax rate increase in 2010.

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

- California had the highest **state** 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 5.49%

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

- The highest **county** sales tax rate was Sitka, AK at 6.0%. The counties with the second highest **county** 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 1.15% in Q2'10

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

    - The average **city** sales tax rate was 1.66% in Q2'10

Combined: State/County/City Rate

- The authorities with the highest **combined** sales tax rates are as follows:
    - 11.0% Arab, AL
    - 11.0% Bellwood, IL (inside districts)

- 10.491% St. Louis, MO
- 10.0% Bellwood, IL (outside districts)
- 10.0% District of Columbia (Verizon Center)
- 10.0% Bayou La Batre, AL
- 10.0% Birmingham, AL
- 10.0% Irondale, AL
- 10.0% Leeds, AL
- 10.0% Mobile, AL
- 10.0% Notasulga, AL
- 10.0% Oxford, AL
- 10.0% Pell City, AL
- 10.0% Prichard, AL

- The average combined rate was 8.3% in Q2’10