Q3’10 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	2	0	0	2				0	3
County Rate Changes	40	0	0	40	11	0	1	12	21	0	1	22				0	74
City Rate Changes	78	4	5	87	30	2	5	37	41	7	3	51				0	175
Transit Rate Changes	8	0	0	8	3	0	0	3	7	0	2	9				0	20
New Taxing States	0	0	0	0	0	0	0	0	0	0	0	0				0	0
New Taxing Counties	6	0	0	6	2	0	0	2	4	0	0	4				0	12
New Taxing Cities	23	2	0	25	5	0	1	6	13	0	1	14				0	45
New Transit Taxes	58	0	0	58	24	0	0	24	23	0	0	23				0	105
Total	**213**	**6**	**5**	**224**	**75**	**2**	**8**	**85**	**111**	**7**	**7**	**125**	**0**	**0**	**0**	**0**	**434**

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	1	0	0	1				0	3
County Rate Changes	0	4	1	5	1	0	4	5	3	1	0	4				0	14
City Rate Changes	7	0	4	11	3	8	21	32	4	12	5	21				0	64
Transit Rate Changes	0	0	1	1	0	0	0	0	0	0	3	3				0	4
New Taxing States	0	0	0	0	0	0	0	0	0	0	0	0				0	0
New Taxing Counties	0	1	0	1	0	0	0	0	1	0	0	1				0	2
New Taxing Cities	40	8	1	49	6	0	2	8	37	0	2	39				0	96
New Transit Taxes	0	0	0	0	0	0	0	0	0	0	0	0				0	0
Total	**48**	**13**	**7**	**68**	**10**	**8**	**28**	**46**	**46**	**13**	**10**	**69**	**0**	**0**	**0**	**0**	**183**

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	2	0	0	17	4	4	37	4	13	7	0	23	71	40	111
Aug	0	0	0	0	0	0	7	0	0	0	0	0	7	0	7
Sep	0	0	0	0	1	0	3	0	1	2	0	0	6	1	7
Q3	2	0	0	17	5	4	47	4	14	9	0	23	84	41	125
Oct															0
Nov															0
Dec															0
Q4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**3**	**0**	**0**	**52**	**22**	**12**	**155**	**20**	**45**	**13**	**7**	**105**	**272**	**162**	**434**

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	1	0	0	3	0	1	4	0	37	0	0	0	8	38	46
Aug	0	0	0	0	1	0	12	0	0	0	0	0	13	0	13
Sep	0	0	0	0	0	0	5	0	2	3	0	0	8	2	10
Q3	1	0	0	3	1	1	21	0	39	3	0	0	29	40	69
Oct													0	0	0
Nov													0	0	0
Dec													0	0	0
Q4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**3**	**0**	**0**	**10**	**4**	**2**	**64**	**0**	**96**	**3**	**1**	**0**	**85**	**98**	**183**

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	5.55	1.15	1.66	8.36

State Rate Change

- Kansas increased its **state** sales and use tax rate in Q3'10 from 5.3% to 6.3%.
- New Mexico increased its **state** sales and use tax rate in Q3'10 from 5% to 5.125%. The rate will remain at 5% for services.
- California imposed a new rate on motor vehicle fuel in Q3'10 of 1.25%.

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, and Tennessee.

    - The average **state** sales tax rate was 5.55%

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 (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 Q3'10

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 Q3'10

Combined: State/County/City Rate

- The jurisdictions with the highest **combined** sales tax rates are as follows:

- 11.725% Fredonia, AZ
- 11.7% San Luis, AZ
- 11.125% Mansfield, AR
- 11.1% Winkelman, AZ
- 11.0% Fort Gibson, OK (Cherokee County)
- 11.0% Dermott, AR
- 11.0% Eudora, AR
- 11.0% Lake Village, AR
- 11.0% Arab, AL (Cullman County)
- 11.0% Bellwood, IL (inside districts)
- 11.0% Lake Providence, LA
- 11.0% Hallett, OK

- The average combined rate was 8.36% in Q3’10