

Table 13. 2014 Rates of Selected Major State Taxes

State	Retail Sales		Personal Income ¹			Corporation Income %	Gasoline Per Gal. (cents)	Cigarette Per Pkg. (\$/pack)
	State Rate %	Lowest Bracket	Rate %	Highest Bracket	Rate %			
Alabama	4	1st \$500	2	Over \$3,000	5 ²	6.5	18 ²	0.425 ²
Alaska	--	--	--	--	--	1 to 9.4	8	2.00
Arizona	5.6	1st \$10,000	2.59	Over \$150,000	4.54	6.5	19	2.00
Arkansas	6.5	1st \$4,199	1	Over \$34,600	7	1 to 6.5 ²	21.8	1.15
California	7.5	1st \$7,582	1	Over \$508,500	12.3 ²	8.84	46.5	0.87
Colorado	2.9	4.63% of federal taxable income				4.63	22	0.84
Connecticut	6.35	1st \$10,000	3	Over \$250,000	6.7	7.5	25	3.40
Delaware	--	1st \$5,000	2.2	Over \$60,000	6.6 ²	8.7	23	1.60
Florida	6	--	--	--	--	5.5	17.1 ²	1.339
Georgia	4	1st \$750	1	Over \$7,000	6	6	11.8	0.37
Hawaii	4	1st \$2,400	1.4	Over \$200,000	11	4.4 to 6.4	17 ²	3.20
Idaho	6	1st \$1,409	1.6	Over \$10,568	7.4	7.4	26	0.57
Illinois	6.25	5% of taxable income				9.5	20.1 ²	1.98 ²
Indiana	7	3.4% of adjusted gross income ²				7.5	18	99.5
Iowa	6	1st \$1,515	0.36	Over \$68,175	8.98	6 to 12	22	1.36
Kansas	6.15	1st \$15,000	2.7		4.8	4 ²	25.03	0.79
Kentucky	6	1st \$3,000	2	Over \$75,000	6 ²	4 to 6 ²	29.9	0.60
Louisiana	4	1st \$12,500	2	Over \$50,000	6	4 to 8	20.125	0.36
Maine	5.5	1st \$5,200	0	Over \$20,900	7.95	3.5 to 8.93	30	2.00
Maryland	6	1st \$1,000	2	Over \$250,000	5.75 ²	8.25	27	2.00

Sources: Federation of Tax Administrators; "State Tax Guide," Commerce Clearing House, Inc.;

Energy Information Administration; Research Institute of America (RIA); state revenue agency web sites

NOTE: This table is intended only as a general guide. Tax rates may change frequently, and some changes are only in effect temporarily. Also, there may be differences of interpretation whether a tax is considered as a state tax or a state-collected local tax and whether a rate has been implemented or merely authorized.

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Massachusetts	6.25	5.2% of taxable income				8	24	3.51
Michigan	6	4.25% of adjusted gross income ²				6	19	2.00
Minnesota	6.875	1st \$24,680	5.35	Over \$152,541	9.85	9.8	28.5	2.83
Mississippi	7	1st \$5,000	3	Over \$10,000	5	3 to 5	18.4	0.68
Missouri	4.225	1st \$1,000	1.5	Over \$9,000	6 ²	6.25	17	0.17 ²
Montana	--	1st \$2,700	1	Over \$16,400	6.9	6.75	27	1.70
Nebraska	5.5	1st \$3,000	2.46	Over \$29,001	6.84	5.58 to 7.81	26.4	0.64
Nevada	6.85	--	--	--	--	--	23.805	0.80
New Hampshire	--	Interest and dividends - 5%				8.5	19.625	1.78
New Jersey	7	1st \$20,000	1.4	Over \$500,000	8.97 ²	9	14.5	2.70 ²
New Mexico	5.125	1st \$5,500	1.7	Over \$16,000	4.9	4.8 to 7.3	18.875	1.66
New York	4	1st \$8,200	4	Over \$1.029 million	8.82 ²	7.1 ²	26.4	4.35 ²
North Carolina	4.75	1st \$12,750	5.8	Over \$60,000	7.75	6	37.75	0.45
North Dakota	5	1st \$36,900	1.22	Over \$405,100	3.22	7	23	0.44
Ohio	5.75	1st \$5,000	0.534	Over \$200,000	5.392	--	28	1.25
Oklahoma	4.5	1st \$1,000	0.5	Over \$8,701	5.25	6	17	1.03
Oregon	--	1st \$3,250	5	Over \$125,000	9.9 ²	6.6 - 7.8 ²	30 ²	1.31
Pennsylvania	6	3.07% of taxable income ²				--	40.7	1.60
Rhode Island	7	1st \$59,600	3.75	Over \$135,500	5.99	9	33	3.50
South Carolina	6	1st \$2,880	0	Over \$14,400	7	4.5	16.75	0.57

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South Dakota	4	--	--	--	--	--	24 ²	1.53
Tennessee	7	Interest and dividends - 6%				6.5	21.4	0.62 ²
Texas	6.25	--	--	--	--	--	20	1.41
Utah	5	5.0% of taxable income				5	24.5	1.70
Vermont	6	1st \$36,900	3.55	Over \$405,100	8.95	--	31.97	2.62
Virginia	5.3 ⁴	1st \$3,000	2	Over \$17,000	5.75	6	11.1 ²	0.30 ²
Washington	6.5	--	--	--	--	--	37.5	3.025
West Virginia	6	1st \$10,000	3	Over \$60,000	6.5	6.5	35.7	0.55
Wisconsin	5	1st \$7,500	4.4	Over \$225,500	7.65	7.9	32.9	2.52
Wyoming	4	--	--	--	--	--	24	0.60

[1] Generally the brackets indicated apply to single taxpayers, but most states double the brackets for joint filers.

[2] Local units of government may impose additional taxes.

[3] Alaskan cities and boroughs may impose sales taxes ranging from 2% to 7%.

[4] Includes statewide mandatory local sales tax of 1.0%.