

Table 14. 2008 Rates of Selected Major State Taxes

State	Retail Sales		Personal Income [1]				Corporation Income %	Gasoline Per Gal. (cents)	Cigarette Per Pkg. (\$/pack)
	State Rate %	Local Rate %	Lowest Bracket	Rate %	Highest Bracket	Rate %			
Alabama.....	4	5	1st \$500	2	Over \$3,000	5 [2]	6.5	18 [2]	0.425 [2]
Alaska.....	--	7	--	--	--	--	1 to 9.4	8	2.00
Arizona.....	5.6	4	1st \$10,000	2.59	Over \$150,000	4.54	6.968	18	2.00
Arkansas.....	6	5	1st \$3,699	1	Over \$31,000	7	1 to 6.5 [2]	21.5	0.59
California.....	7.25 [3]	1.5	1st \$6,827	1	Over \$44,815	9.3 [2]	8.84	18 [2]	0.87
Colorado.....	2.9	5.3	4.63% of federal taxable income				4.63	22	0.84
Connecticut....	6	--	1st \$10,000	3	Over \$10,000	5	7.5	25	2.00
Delaware.....	--	--	1st \$5,000	2.2	Over \$60,000	5.95 [2]	8.7	23	1.15
Florida.....	6	1.5	--	--	--	--	5.5	15.6 [2]	0.339
Georgia.....	4	4	1st \$750	1	Over \$7,000	6	6	18.5	0.37
Hawaii.....	4	0.5	1st \$2,400	1.4	Over \$48,000	8.25	4.4 to 6.4	17 [2]	1.80
Idaho.....	6	2	1st \$1,237	1.6	Over \$24,736	7.8	7.6	26	0.57
Illinois.....	6.25	3	3% of taxable income				7.3	20.1 [2]	0.98 [2]
Indiana.....	7	--	3.4% of adjusted gross income [2]				8.5	18	0.995
Iowa.....	6	1	1st \$1,379	0.36	Over \$62,055	8.98	6 to 12	20.7	1.36
Kansas.....	5.3	2.75	1st \$15,000	3.5	Over \$30,000	6.45	4 to 7.35 [2]	24	0.79
Kentucky.....	6	--	1st \$3,000	2	Over \$75,000	6 [2]	4 to 7 [2]	21	0.30
Louisiana.....	4	6.25	1st \$12,500	2	Over \$25,000	6	4 to 8	20	0.36
Maine.....	5	--	1st \$4,849	2	Over \$19,450	8.5	3.5 to 8.93	27.6	2.00
Maryland.....	6	--	1st \$150,000	5	Over \$500,000	5.5 [2]	8.25	23.5	2.00
Massachusetts.	5	--	5.3% of taxable income				9.5	21	1.51
Michigan.....	6	--	4.35% of adjusted gross income [2]				495.00%	19	2.00
Minnesota.....	6.5	1	1st \$21,800	5.35	Over \$71,591	7.85	9.8	20	1.23
Mississippi.....	7	0.25	1st \$5,000	3	Over \$10,000	5	3 to 5	18.4	0.18
Missouri.....	4.225	4.875	1st \$1,000	1.5	Over \$9,000	6 [2]	6.25	17.55	0.17[2]

Sources: Federation of Tax Administrators; "State Tax Guide," Commerce Clearing House, Inc.; Energy Information Administration; Research Institute of America (RIA); state revenue agency websites.

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.

Tax rates generally reflect January 2008, although subsequent rate changes may be indicated.

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State	Retail Sales		Personal Income [1]				Corporation Income %	Gasoline Per Gal. (cents)	Cigarette Per Pkg. (\$/pack)
	State Rate %	Maximum Local Rate %	Lowest Bracket	Rate %	Highest Bracket	Rate %			
Montana.....	--	--	1st \$2,500	1	Over \$14,900	6.9	6.75	27	1.70
Nebraska.....	5.5	1.5	1st \$2,400	2.56	Over \$27,001	6.84	5.58 to 7.81	23.9	0.64
Nevada.....	6.5	1.25	--	--	--	--	--	24.06	0.80
New Hampshire.	--	--	Interest and dividends - 5%				8.5	19.625	1.08
New Jersey.....	7	--	1st \$20,000	1.4	Over \$500,000	8.97 [2]	9	14.5	2.575 [2]
New Mexico.....	5	2.813	1st \$5,500	1.7	Over \$16,000	5.3	4.8 to 7.6	18.88	0.91
New York.....	4	5.5	1st \$8,000	4	Over \$20,000	6.85 [2]	7.5 [2]	24.4	2.75 [2]
North Carolina...	4.25	3	1st \$12,750	6	Over \$600,000	7.75	6.9	30.15	0.35
North Dakota.....	5	2.5	1st \$31,850	2.1	Over \$349,701	5.54	2.6 to 6.5	23	0.44
Ohio.....	5.5	2	1st \$5,000	0.618	Over \$200,000	6.24 [2]	5.1 to 8.5 [2]	28	1.25
Oklahoma.....	4.5	6	1st \$1,000	0.5	Over \$8,701	5.55	6	17	1.03
Oregon.....	--	--	1st \$2,900	5	Over \$7,300	9 [2]	6.6 [2]	24 [2]	1.18
Pennsylvania....	6	1	3.07% of taxable income [2]				9.99 [2]	31.2	1.35
Rhode Island.....	7	--	25% of federal tax				9	31	2.46
South Carolina...	6	2	1st \$2,670	2.5	Over \$13,350	7	5	16	0.07
South Dakota....	4	2	--	--	--	--	--	22 [2]	1.53
Tennessee.....	7	2.75	Interest and dividends - 6%				6.5	21.4	0.62 [2]
Texas.....	6.25	2	--	--	--	--	--	20	1.41
Utah.....	4.65	3.35	5.0% of taxable income				5	24.5	0.695
Vermont.....	6	1	1st \$32,550	3.6	Over \$357,700	9.5	6.0 to 8.5	20	1.79
Virginia.....	5 [3]	--	1st \$3,000	2	Over \$17,000	5.75	6	17.5 [2]	0.30 [2]
Washington.....	6.5	2.5	--	--	--	--	--	37.5 [4]	2.025
West Virginia....	6	--	1st \$10,000	3	Over \$60,000	6.5	8.5	32.2	0.55
Wisconsin.....	5	0.6	1st \$9,700	4.6	Over \$145,460	6.75	7.9	32.9	1.77
Wyoming.....	4	2	--	--	--	--	--	14	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] Includes statewide mandatory local sales tax of 1.0%.

[4] Washington's gas tax rate increases from 36 cents to 37.5 cents, 7/1/2008.