

Table 14. 2009 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 (Largest City) % | Lowest Bracket | Rate % | Highest Bracket | Rate % | | | |
| Alabama | 4 | 6 | 1st \$500 | 2 | Over \$3,000 | 5 [2] | 6.5 | 16 [2] | 0.425 [2] |
| Alaska | -- | 0 [3] | -- | -- | -- | -- | 1 to 9.4 | 8 | 2.00 |
| Arizona | 5.6 | 2.7 | 1st \$10,000 | 2.59 | Over \$150,000 | 4.54 | 6.968 | 18 | 2.00 |
| Arkansas | 6 | 1.5 | 1st \$3,699 | 1 | Over \$31,000 | 7 | 1 to 6.5 [2] | 21.5 | 1.15 |
| California | 8.25 [4] | 1.5 | 1st \$7,168 | 1 | Over \$47,055 | 9.3 [2] | 8.84 | 18 [2] | 0.87 |
| Colorado | 2.9 | 4.82 | 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 | 16.1 [2] | 0.339 |
| Georgia | 4 | 4 | 1st \$750 | 1 | Over \$7,000 | 6 | 6 | 14.1 | 0.37 |
| Hawaii | 4 | 0.5 | 1st \$2,400 | 1.4 | Over \$48,000 | 8.25 | 4.4 to 6.4 | 17 [2] | 2.00 |
| Idaho | 6 | -- | 1st \$1,237 | 1.6 | Over \$24,736 | 7.8 | 7.6 | 26 | 0.57 |
| Illinois | 6.25 | 4 | 3% of taxable income | | | | 7.3 | 19 [2] | 0.98 [2] |
| Indiana | 7 | -- | 3.4% of adjusted gross income [2] | | | | 8.5 | 18 | 0.995 |
| Iowa | 6 | -- | 1st \$1,379 | 0.36 | Over \$62,055 | 8.98 | 6 to 12 | 21 | 1.36 |
| Kansas | 5.3 | 1 | 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 | 0.60 |
| Louisiana | 4 | 5 | 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 | 28.4 | 2.00 |
| Maryland | 6 | -- | 1st \$1,000 | 2 | Over \$1,000,000 | 6.25 [2] | 8.25 | 23.5 | 2.00 |
| Massachusetts | 6.25 | -- | 5.3% of taxable income | | | | 9.5 | 21 | 2.51 |
| Michigan | 6 | -- | 4.35% of adjusted gross income [2] | | | | 4.95 | 19 | 2.00 |
| Minnesota | 6.875 | 0.9 | 1st \$22,730 | 5.35 | Over \$74,651 | 7.85 | 9.8 | 25.5 | 1.485 |
| Mississippi | 7 | -- | 1st \$5,000 | 3 | Over \$10,000 | 5 | 3 to 5 | 18 | 0.18 |
| Missouri | 4.225 | 4.5 | 1st \$1,000 | 1.5 | Over \$9,000 | 6 [2] | 6.25 | 17 | 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 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.

Tax rates reflect those in effect as of July 2009, although subsequent rate changes already approved 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 % | Local Rate (Largest City) % | Lowest Bracket | Rate % | Highest Bracket | Rate % | | | |
| Montana | -- | -- | 1st \$2,600 | 1 | Over \$15,600 | 6.9 | 6.75 | 27 | 1.70 |
| Nebraska | 5.5 | 1.5 | 1st \$2,400 | 2.56 | Over \$102,310 | 6.84 | 5.58 to 7.81 | 26.4 | 0.64 |
| Nevada | 6.85 | 1.25 | -- | -- | -- | -- | -- | 23 | 0.80 |
| New Hampshire | -- | -- | Interest and dividends - 5% | | | | 8.5 | 19.625 | 1.33 |
| New Jersey | 7 | -- | 1st \$20,000 | 1.4 | Over \$500,000 | 8.97 [2] | 6.5 to 9 | 14.5 | 2.575 [2] |
| New Mexico | 5 | 1.85 | 1st \$5,500 | 1.7 | Over \$16,000 | 5.7 | 4.8 to 7.6 | 17 | 0.91 |
| New York | 4 | 4.875 | 1st \$8,000 | 4 | Over \$20,000 | 6.85 [2] | 7.5 [2] | 17.1 | 2.75 [2] |
| North Carolina | 4.5 | 2.75 | 1st \$12,750 | 6 | Over \$60,000 | 7.75 | 6.9 | 29.9 | 0.35 |
| North Dakota | 5 | 1.5 | 1st \$32,550 | 2.1 | Over \$357,700 | 5.54 | 2.6 to 6.5 | 23 | 0.44 |
| Ohio | 5.5 | 1.25 | 1st \$5,000 | 0.587 | Over \$200,000 | 5.925 [2] | -- | 28 | 1.25 |
| Oklahoma | 4.5 | 3.875 | 1st \$5,250 | 0.5 | Over \$12,950 | 5.55 | 6 | 16 | 1.03 |
| Oregon | -- | -- | 1st \$3,050 | 5 | Over \$7,600 | 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 | 32 | 3.46 |
| South Carolina | 6 | 1 | 1st \$5,260 | 3 | Over \$13,150 | 7 | 5 | 16 | 0.07 |
| South Dakota | 4 | 2 | -- | -- | -- | -- | -- | 22 [2] | 1.53 |
| Tennessee | 7 | 2.25 | Interest and dividends - 6% | | | | 6.5 | 21.4 | 0.62 [2] |
| Texas | 6.25 | 2 | -- | -- | -- | -- | -- | 20 | 1.41 |
| Utah | 4.7 | 2.15 | 5.0% of taxable income | | | | 5 | 24.5 | 0.695 |
| Vermont | 6 | 1 | 1st \$31,850 | 3.6 | Over \$349,700 | 9.5 | 6.0 to 8.5 | 20 | 2.24 |
| Virginia | 5 [4] | -- | 1st \$3,000 | 2 | Over \$17,000 | 5.75 | 6 | 17.5 [2] | 0.30 [2] |
| Washington | 6.5 | 3 | -- | -- | -- | -- | -- | 37.5 | 2.025 |
| West Virginia | 6 | -- | 1st \$10,000 | 3 | Over \$60,000 | 6.5 | 8.75 | 32.2 | 0.55 |
| Wisconsin | 5 | 0.6 | 1st \$9,700 | 4.6 | Over \$145,460 | 6.75 | 7.9 | 30.9 | 2.52 [5] |
| 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] Alaskan cities and boroughs may impose sales taxes ranging from 2% to 7%.

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

[5] Wisconsin cigarette tax increase from \$1.77 to \$2.52 effective Sept. 1, 2009.