

Table 13. 2013 Rates of Selected Major State Taxes

State	Retail Sales		Personal Income <sup>1</sup>			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 <sup>2</sup>	6.5	18 <sup>2</sup>	0.425 <sup>2</sup>
Alaska	--	--	--	--	--	1 to 9.4	8	2.00
Arizona	6.6	1st \$10,000	2.59	Over \$150,000	4.54	6.968	19	2.00
Arkansas	6	1st \$4,099	1	Over \$34,000	7	1 to 6.5 <sup>2</sup>	21.8	1.15
California	7.5	1st \$7,455	1	Over \$500,000	12.3 <sup>2</sup>	8.84	43	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	2.2	1st \$5,000	6.75	Over \$60,000	6.75 <sup>2</sup>	8.7	23	1.60
Florida	6	--	--	--	--	5.5	16.9 <sup>2</sup>	1.339
Georgia	4	1st \$750	1	Over \$7,000	6	6	19.5	0.37
Hawaii	4	1st \$2,400	1.4	Over \$200,000	11	4.4 to 6.4	17 <sup>2</sup>	3.20
Idaho	6	1st \$1,338	1.6	Over \$10,350	7.4	7.4	26	0.57
Illinois	6.25	5% of taxable income				9.5	20.1 <sup>2</sup>	1.98 <sup>2</sup>
Indiana	7	3.4% of adjusted gross income <sup>2</sup>				8	18	1.98
Iowa	6	1st \$1,469	0.36	Over \$67,230	8.98	6 to 12	22	1.36
Kansas	6.3	1st \$15,000	3		4.9	4 <sup>2</sup>	25.03	0.79
Kentucky	6	1st \$3,000	2	Over \$75,000	6 <sup>2</sup>	4 to 6 <sup>2</sup>	29.9	0.60
Louisiana	4	1st \$12,500	2	Over \$50,000	6	4 to 8	20.125	0.36
Maine	5	1st \$5,200	0	Over \$20,900	8.5	3.5 to 8.93	30	2.00
Maryland	6	1st \$1,000	2	Over \$250,000	5.75 <sup>2</sup>	8.25	23.5	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.

Tax rates generally reflect those in effect as of January 1, 2013.

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Massachusetts	6.25	5.3% of taxable income				8	21	2.51
Michigan	6	4.25% of adjusted gross income <sup>2</sup>				6	19	2.00
Minnesota	6.875	1st \$24,270	5.35	Over \$79,730	7.85	9.8	28.6	1.23
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 <sup>2</sup>	6.25	17.3	0.17 <sup>2</sup>
Montana	--	1st \$2,700	1	Over \$16,400	6.9	6.75	27	1.70
Nebraska	5.5	1st \$2,400	2.46	Over \$27,001	6.84	5.58 to 7.81	25.5	0.64
Nevada	6.85	--	--	--	--	--	23.805	0.80
New Hampshire	--	Interest and dividends - 5%				8.5	19.625	1.68
New Jersey	7	1st \$20,000	1.4	Over \$500,000	8.97 <sup>2</sup>	9	14.5	2.70 <sup>2</sup>
New Mexico	5.125	1st \$5,500	1.7	Over \$16,000	4.9	4.8 to 7.6	18.875	1.66
New York	4	1st \$8,200	4	Over \$1.029 million	8.82 <sup>2</sup>	7.1 <sup>2</sup>	26.6	4.35 <sup>2</sup>
North Carolina	4.75	1st \$12,750	6	Over \$60,000	7.75	6.9	37.75	0.45
North Dakota	5	1st \$36,250	1.51	Over \$398,350	3.99	1.68 to 5.15	23	0.44
Ohio	5.5	1st \$5,200	0.587	Over \$208,500	5.925 <sup>2</sup>	--	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 <sup>2</sup>	6.6 - 7.8 <sup>2</sup>	30 <sup>2</sup>	1.18
Pennsylvania	6	3.07% of taxable income <sup>2</sup>				9.99 <sup>2</sup>	31.2	1.60
Rhode Island	7	1st \$58,600	3.75	Over \$133,250	5.99	9	33	3.50
South Carolina	6	1st \$2,850	0	Over \$14,250	7	5	16.75	0.57

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South Dakota	4	--	--	--	--	--	24 <sup>2</sup>	1.53
Tennessee	7	Interest and dividends - 6%				6.5	21.4	0.62 <sup>2</sup>
Texas	6.25	--	--	--	--	--	20	1.41
Utah	5.95	5.0% of taxable income				5	24.5	1.70
Vermont	6	1st \$35,350	3.55	Over \$388,350	8.95	6.0 to 8.5	26.68	2.62
Virginia	5 <sup>4</sup>	1st \$3,000	2	Over \$17,000	5.75	6	17.5 <sup>2</sup>	0.30 <sup>2</sup>
Washington	6.5	--	--	--	--	--	37.5	3.025
West Virginia	6	1st \$10,000	3	Over \$60,000	6.5	7	34.7	0.55
Wisconsin	5	1st \$10,570	4.6	Over \$232,660	7.75	7.9	32.9	2.52
Wyoming	4	--	--	--	--	--	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%.