

Table 14. 2011 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	18 [2]	0.425 [2]
Alaska	--	0 [3]	--	--	--	--	1 to 9.4	8	2.00
Arizona	6.6	2.7	1st \$10,000	2.59	Over \$150,000	4.54	6.968	19	2.00
Arkansas	6	1.5	1st \$3,899	1	Over \$32,600	7	1 to 6.5 [2]	21.8	1.15
California	7.25 [4]	1.5	1st \$7,124	1.25	Over \$46,767	9.3 [2]	8.84	35.7 [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 \$500,000	6.5	7.5	25	3.40
Delaware	--	--	1st \$5,000	2.2	Over \$60,000	6.75 [2]	8.7	23	1.60
Florida	6	1	--	--	--	--	5.5	16.2 [2]	1.339
Georgia	4	4	1st \$750	1	Over \$7,000	6	6	17.6	0.37
Hawaii	4	0.5	1st \$2,400	1.4	Over \$200,000	11	4.4 to 6.4	17 [2]	3.00
Idaho	6	--	1st \$1,314	1.6	Over \$26,320	7.8	7.6	26	0.57
Illinois	6.25	3.5	5% of taxable income				9.5	20.1 [2]	0.98 [2]
Indiana	7	--	3.4% of adjusted gross income [2]				8.5	18	0.995
Iowa	6	--	1st \$1,439	0.36	Over \$64,756	8.98	6 to 12	22	1.36
Kansas	6.3	1	1st \$15,000	3.5	Over \$30,000	6.45	4 [2]	24	0.79
Kentucky	6	--	1st \$3,000	2	Over \$75,000	6 [2]	4 to 6 [2]	25.9	0.60
Louisiana	4	5	1st \$12,500	2	Over \$50,000	6	4 to 8	20	0.36
Maine	5	--	1st \$4,949	2	Over \$19,750	8.5	3.5 to 8.93	30	2.00
Maryland	6	--	1st \$1,000	2	Over \$500,000	5.5 [2]	8.25	23.5	2.00
Massachusetts	6.25	--	5.3% of taxable income				8.25	21	2.51
Michigan	6	--	4.35% of adjusted gross income [2]				6	19	2.00
Minnesota	6.875	0.9	1st \$22,770	5.35	Over \$74,781	7.85	9.8	29.6	1.23
Mississippi	7	--	1st \$5,000	3	Over \$10,000	5	3 to 5	18.4	0.68
Missouri	4.225	4.5	1st \$1,000	1.5	Over \$9,000	6 [2]	6.25	17.3	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 generally reflect those in effect as of October 1, 2011.

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Montana	--	--	1st \$2,600	1	Over \$15,601	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	27.3	0.64
Nevada	6.85	1.25	--	--	--	--	--	24.805	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 [2]	9	14.5	2.70 [2]
New Mexico	5.125	1.875	1st \$5,500	1.7	Over \$16,000	4.9	4.8 to 7.6	18.875	1.66
New York	4	4.875	1st \$8,000	4	Over \$500,000	8.97 [2]	7.1 [2]	25	4.35 [2]
North Carolina	4.75	2.5	1st \$12,750	6	Over \$60,000	7.75	6.9	35.25	0.45
North Dakota	5	2	1st \$34,000	1.84	Over \$373,650	4.86	2.1 to 6.4	23	0.44
Ohio	5.5	1.25	1st \$5,050	0.587	Over \$200,000	5.925 [2]	--	28	1.25
Oklahoma	4.5	3.875	1st \$1,000	0.5	Over \$8,701	5.5	6	17	1.03
Oregon	--	--	1st \$2,000	5	Over \$250,000	11 [2]	6.6 - 7.6 [2]	30 [2]	1.18
Pennsylvania	6	2	3.07% of taxable income [2]				9.99 [2]	31.2	1.60
Rhode Island	7	--	1st \$55,000	3.75	Over \$125,000	5.99	9	33	3.46
South Carolina	6	1	1st \$2,740	0	Over \$13,701	7	5	16.75	0.57
South Dakota	4	2	--	--	--	--	--	24 [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	2.16	5.0% of taxable income				5	24.5	1.70
Vermont	6	1	1st \$34,000	3.55	Over \$373,651	8.95	6.0 to 8.5	24.98	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	3.025
West Virginia	6	--	1st \$10,000	3	Over \$60,000	6.5	8.5	32.2	0.55
Wisconsin	5	0.6	1st \$10,070	4.6	Over \$221,661	7.75	7.9	32.9	2.52
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%.