

# NATIONWIDE COMPARISON OF TAX RATES

STATE	CORPORATION TAX RATES (%)	SALES AND USE TAX RATES (%)	MOTOR FUEL TAX RATES (¢ PER GAL)	CIGARETTE TAX RATE (¢ PER PACK)
Alabama	6.5	4.0	16.0	16.5
Alaska	9.4	None	8.0	100.0
Arizona	6.968	5.60	18.0	58.0
Arkansas	6.5	5.125	21.5	31.5
California	8.84	5.75	18.0	87.0
Colorado	4.63	2.9	22.0	20.0
<b>Connecticut</b>	<b>7.5</b>	<b>6.0</b>	<b>25.0</b>	<b>111.0</b>
Delaware	8.7	None	23.0	24.0
Florida	5.5	6.0	4.0	33.9
Georgia	6.0	4.0	7.5	12.0
Hawaii	6.4	4.0	16.0	100.0
Idaho	7.6	5.0	25.0	28.0
Illinois	7.3	6.25	19.0	98.0
Indiana	7.9	5.0	15.0	55.5
Iowa	12.0	5.0	20.0	36.0
Kansas	4.0	4.9	21.0	70.0
Kentucky	8.25	6.0	15.0	3.0
Louisiana	8.0	4.0	20.0	24.0
Maine	8.93	5.0	22.0	100.0
Maryland	7.0	5.0	23.5	100.0
Massachusetts	9.5	5.0	21.0	76.0
Michigan	2.0	6.0	19.0	75.0
Minnesota	9.8	6.5	20.0	48.0
Mississippi	5.0	7.0	18.0	18.0
Missouri	6.25	4.225	17.0	17.0
Montana	6.75	None	27.0	18.0
Nebraska	7.81	5.0	24.5	34.0
Nevada	None	6.5	24.0	35.0
New Hampshire	8.5	None	18.0	52.0
New Jersey	9.0	6.0	10.5	150.0
New Mexico	7.6	5.0	17.0	21.0
New York	7.5	4.0	8.0	150.0
North Carolina	6.9	4.0	24.2	5.0
North Dakota	10.5	5.0	21.0	44.0
Ohio	8.5	5.0	22.0	55.0
Oklahoma	6.0	4.5	16.0	23.0
Oregon	6.6	None	24.0	68.0
Pennsylvania	9.99	6.0	12.0	31.0
Rhode Island	9.0	7.0	28.0	132.0
South Carolina	5.0	5.0	16.0	7.0
South Dakota	None	4.0	22.0	33.0
Tennessee	6.0	6.0	20.0	13.0
Texas	4.5	6.25	20.0	41.0
Utah	5.0	4.75	24.5	69.5
Vermont	9.75	5.0	19.0	93.0
Virginia	6.0	3.5	17.5	2.5
Washington	None	6.5	23.0	142.5
West Virginia	9.0	6.0	20.5	17.0
Wisconsin	7.9	5.0	27.3	77.0
Wyoming	None	4.0	13.0	12.0