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Feb. 21, 2017



2016 was a business year for for state legislatures, at least when it comes to sales and use taxes. Across the country, there were 556 sales and use tax rate changes at the state, county and local level, according to the annual Sales Tax Rate Report from [Vertex, Inc.](#), a provider of corporate tax solutions.

Similar to the previous year, 2016 saw two significant state sales tax increases: Louisiana increased its rate from 4 percent to 5 percent, effective April 1, 2016, and South Dakota increased its rate from 4 percent to 4.5 percent, effective June 1, 2016.

California lowered its rate from 6.5 percent to 6.25 percent, although taxpayers saw

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Notable statistics from the Vertex 2016 Sales Tax Rate Report include:

- Puerto Rico currently has the highest state sales tax rate at 10.5 percent. The Value Added Tax legislation has officially been repealed, and Puerto Rico will continue with the currently imposed Sales and Use Tax Imposition. Indiana, Mississippi, New Jersey, Rhode Island and Tennessee continued to impose the second highest sales tax rate at 7 percent.
- Kodiak, Alaska; Wrangell, Alaska; and Winter Park, Colorado, have the highest city sales tax rate at 7 percent. Also in Alaska, the cities of Hoonah and Selawik have the second highest rate of 6.5 percent.
- Tuba City (including the surrounding areas that are in the To'Nanees'Dizi Local Government), in Coconino County, Arizona, has the highest combined sales tax rate of 12.9 percent.
- Since 2007, there have been 2,172 new sales and use taxes, an average 217 per year.
- Since 2007, there have been 3,985 sales and use tax changes, an average of 399 per year.
- The combined number of new and changed sales and use tax rates since 2007 is 6,157, an average of 616 per year.

Vertex's accredited tax research professionals provide up-to-date tracking of tax rates and rules, enabling optimal tax performance by enhancing the accuracy and compliance of tax calculations, management and reporting.

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