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from 10.0363% for the same period in 2018.

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There were 335 standard sales tax rate changes in the U.S. in the first half of 2019, a 5% increase from the same period in 2018. That's according to the latest bi-annual Tax Rate Report issued by [Vertex Inc.](#), a provider of tax technology and services. The report also shows that there have been 6,230 new and changed standard sales and use tax rates over the past 10 years.

“The notable increase in standard sales tax rates was primarily due to the addition of new district taxes in California, as well as the creation of seven new taxing counties in various other states. This surge in taxing jurisdictions is not surprising as more districts and counties continue to look for ways to increase tax revenue,” said

Bernadette Pinamont, Vertex vice president of tax research. “The rise in rate changes,

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Additionally, the combined national sales tax rates average increased slightly to 10.0941%, up from 10.0363% for the same period in 2018.

- Puerto Rico maintains the highest state sales tax rate at 10.50%.
- Indiana, Mississippi, Rhode Island and Tennessee have the second highest state sales tax rate at 7.00%.
- Kodiak, Nome and Wrangell, all in Alaska, and Winter Park, CO have the highest city sales tax rate at 7.000%. Hoonah, Klawock and Selawik, all in Alaska, have the second highest rate of 6.500%.
- All areas located within the Coconino County region of the Navajo Indian Reservation in Arizona have the highest combined sales tax rate of 12.900%. This includes Tuba City (including the surrounding areas that are in the To’Nanees’Dizi Local Government).

The report also highlights ever-changing and varying standard tax rates across jurisdictions. In the last 10 years in the U.S. there have been:

- 2,363 new standard sales and use taxes, an average of 225 per year;
- 3,867 standard sales and use tax changes, an average of 368 per year; and
- 6,230 standard new and changed sales and use tax rates, an average of 593 per year.

Sales Tax • Technology

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