



# ONESOURCE Indirect Tax Q3'13 Sales Tax & VAT Rate Report

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**US Standard Sales Tax Rate Changes 2013**

	Jan	Feb	Mar	Q1	Apr	May	Jun	Q2	Jul	Aug	Sep	Q3	Oct	Nov	Dec	Q4	Total
State Rate Changes	2	0	0	2	0	0	1	1	3	0	1	4	0	0	0	0	7
County Rate Changes	31	0	0	31	24	1	1	26	31	1	0	32	0	0	0	0	89
City Rate Changes	42	0	4	46	61	3	3	67	48	2	3	53	0	0	0	0	166
District Rate Changes	5	0	1	6	6	1	2	9	6	2	2	10	0	0	0	0	25
New Taxing States	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
New Taxing Counties	4	1	0	5	2	4	0	6	2	0	0	2	0	0	0	0	13
New Taxing Cities	12	0	0	12	20	0	0	20	4	0	0	4	0	0	0	0	36
New District Taxes	65	0	0	65	42	0	0	42	29	0	0	29	0	0	0	0	136
<b>Total</b>	<b>161</b>	<b>1</b>	<b>5</b>	<b>167</b>	<b>155</b>	<b>9</b>	<b>7</b>	<b>171</b>	<b>123</b>	<b>5</b>	<b>6</b>	<b>134</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>472</b>

**US Special Sales Tax Rate Changes 2013**

	Jan	Feb	Mar	Q1	Apr	May	Jun	Q2	Jul	Aug	Sep	Q3	Oct	Nov	Dec	Q4	Total
State Rate Changes	2	0	0	2	0	0	1	1	7	0	0	7	0	0	0	0	10
County Rate Changes	2	0	1	3	1	0	1	2	1	3	0	4	0	0	0	0	9
City Rate Changes	9	0	8	17	6	0	5	11	29	4	3	36	0	0	0	0	64
District Rate Changes	4	0	3	7	6	0	2	8	4	3	0	7	0	0	0	0	22
New Taxing States	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
New Taxing Counties	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
New Taxing Cities	5	0	0	5	1	0	0	1	14	1	4	19	0	0	0	0	25
New District Taxes	0	0	0	0	0	0	0	0	0	0	1	1	0	0	0	0	1
<b>Total</b>	<b>22</b>	<b>0</b>	<b>12</b>	<b>34</b>	<b>14</b>	<b>0</b>	<b>9</b>	<b>23</b>	<b>55</b>	<b>11</b>	<b>8</b>	<b>74</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>131</b>

Note: special rates include non-standard rates (e.g. rental, auto, and food)

**2013 US Regular Sales Tax Rate Changes**  
(total number of increases, decreases, and new rates)

Months	State			County			City			District			Subtotals		Total
	Increases	Decreases	New	Increases	Decreases	New	Increases	Decreases	New	Increases	Decreases	New	Changes	New	
Jan	2	0	0	28	3	4	41	1	12	3	2	65	80	81	161
Feb	0	0	0	0	0	1	0	0	0	0	0	0	0	1	1
Mar	0	0	0	0	0	0	3	1	0	1	0	0	5	0	5
<b>Q1</b>	2	0	0	28	3	5	44	2	12	4	2	65	85	82	167
Apr	0	0	0	23	1	2	56	5	20	5	1	42	91	64	155
May	0	0	0	1	0	4	1	2	0	1	0	0	5	4	9
Jun	0	1	0	1	0	0	3	0	0	2	0	0	7	0	7
<b>Q2</b>	0	1	0	25	1	6	60	7	20	8	1	42	103	68	171
Jul	2	1	0	22	9	2	43	5	4	4	2	29	88	35	123
Aug	0	0	0	1	0	0	2	0	0	2	0	0	5	0	5
Sep	1	0	0	0	0	0	3	0	0	2	0	0	6	0	6
<b>Q3</b>	3	1	0	23	9	2	48	5	4	8	2	29	99	35	134
Oct	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Nov	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Dec	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Q4</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>5</b>	<b>2</b>	<b>0</b>	<b>76</b>	<b>13</b>	<b>13</b>	<b>152</b>	<b>14</b>	<b>36</b>	<b>20</b>	<b>5</b>	<b>136</b>	<b>287</b>	<b>185</b>	<b>472</b>

**2013 US Special Sales Tax Rate Changes**  
(total number of increases, decreases, and new rates)

Months	State			County			City			District			Subtotals		Total
	Increases	Decreases	New	Increases	Decreases	New	Increases	Decreases	New	Increases	Decreases	New	Changes	New	
Jan	1	1	0	2	0	0	8	1	5	3	1	0	17	5	22
Feb	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Mar	0	0	0	0	1	0	6	2	0	3	0	0	12	0	12
<b>Q1</b>	1	1	0	2	1	0	14	3	5	6	1	0	29	5	34
Apr	0	0	0	1	0	0	4	2	1	4	2	0	13	1	14
May	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Jun	0	1	0	1	0	0	5	0	0	2	0	0	9	0	9
<b>Q2</b>	0	1	0	2	0	0	9	2	1	6	2	0	22	1	23
Jul	3	4	0	1	0	0	27	2	14	3	1	0	41	14	55
Aug	0	0	0	3	0	0	4	0	1	3	0	0	10	1	11
Sep	0	0	0	0	0	0	3	0	4	0	0	1	3	5	8
<b>Q3</b>	3	4	0	4	0	0	34	2	19	6	1	1	54	20	74
Oct	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Nov	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Dec	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Q4</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>4</b>	<b>6</b>	<b>0</b>	<b>8</b>	<b>1</b>	<b>0</b>	<b>57</b>	<b>7</b>	<b>25</b>	<b>18</b>	<b>4</b>	<b>1</b>	<b>105</b>	<b>26</b>	<b>131</b>

Note: special rates include non-standard rates (e.g. rental, auto, and food)

**Summary of Average U.S. Sales Tax Rates 2013**

<b>Year</b>	<b>State Avg. Rate</b>	<b>County Avg. Rate</b>	<b>City Avg. Rate</b>	<b>Combined Avg. Rate</b>
2013	5.615%	1.245%	1.750%	8.610%



## Q3 Sales Tax Highlights

### State Level Standard Rate Changes in Q3'2013:

- Arkansas increased their sales/use tax rate from 6.0% to 6.5% in Q3'13.
- Kansas decreased their sales/use tax rate from 6.3% to 6.15% in Q3'13.
- Ohio increased their sales/use tax rate from 5.5% to 5.75% in Q3'13.
- Virginia increased their sales/use tax rate from 4.0% to 4.3% in Q3'13.

### State Level Rate (state designated portion of the sales tax rate):

- Indiana, Mississippi, New Jersey, Rhode Island, and Tennessee tied for the highest **state** sales tax rate at 7.0%. The second highest **state** sales tax rate was Minnesota at 6.875%.
  - The average **state** sales tax rate was 5.615% in Q3'13.

### County Level Rate (county designated portion of the sales tax rate):

- The highest **county** sales tax rate was Wrangell, AK at 7.0%. The next highest rates were 6.0% in the following authorities:
  - Petersburg, AK
  - Sitka, AK
- The third highest county rates were 5.0% in the following authorities:
  - Juneau, AK
  - Skagway, AK
  - Yakutat, AK
  - Chambers, AL (In unincorporated areas outside of police jurisdictions within the county)
  - Tuscaloosa, AL (In unincorporated areas outside of police jurisdictions within the county)
  - Hinsdale, CO
  - San Juan, CO
  - Iberville Parish, LA
  - Orleans Parish, LA
  - St. Bernard Parish, LA
  - St. Charles, LA
- The average **county** sales tax rate was 1.245% in Q3'13.

### City Level Rate (city designated portion of the sales tax rate):

- The highest **city** sales tax rate was Kodiak, AK at 7.0%. Then Hoonah, AK at 6.5%. The following cities were tied for the third highest **city** sales tax at 6.0%:
  - Bethel, AK
  - Buckland, AK
  - Cordova, AK

- Dillingham, AK
  - Kotzebue, AK
  - Thorne Bay, AK
  - Tuba City (Navajo Nation), AZ
- The average **city** sales tax rate was 1.750% in Q3'13.

**Combined: State/County/City Rate:**

- The jurisdictions with the highest **combined** sales tax rates are as follows:
  - 12.725%      Tuba City, AZ (Navajo Nation)
  - 12.5%        Arab, AL (Cullman County)
  - 12.0%        Dermott, AR (Chicot County)
  - 11.75%       McKinley County, NM (Navajo Nation)
  - 11.725%      Coconino County, AZ (Navajo Nation)
  - 11.6875%     Cibola County, NM (Navajo Nation)
  - 11.625%      Mansfield, AR (Scott County)
  - 11.5%        Collinsville, AL (Cherokee County)
  - 11.5%        Piedmont, AL (Cherokee County)
  - 11.5%        Eudora, AR (Chicot County)
  - 11.5%        Lake Village, AR (Chicot County)
  - 11.3125%     San Juan County, NM (Navajo Nation)
  - 11.25%       Menifee, AR (Conway County)
  - 11.25%       Sunset, AR (Crittenden County)
  
- The average **combined** rate was 8.610% in Q3'13.

**INTL Standard Rate Changes 2013**

	Jan	Feb	Mar	Q1	Apr	May	Jun	Q2	Jul	Aug	Sep	Q3	Oct	Nov	Dec	Q4	Total
Country Rate Changes	4	0	0	4	0	1	2	3	2	0	0	2					
Country New Rates	2	0	1	3	0	0	1	1	2	0	1	3					
State Rate Changes	1	0	0	1	2	0	0	2	0	0	1	1					
State New Rates	0	2	0	2	0	0	0	0	0	0	0	0					
<b>Total</b>	<b>7</b>	<b>2</b>	<b>1</b>	<b>10</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>6</b>	<b>4</b>	<b>0</b>	<b>2</b>	<b>6</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>22</b>

**INTL Special Rate Changes 2013**

	Jan	Feb	Mar	Q1	Apr	May	Jun	Q2	Jul	Aug	Sep	Q3	Oct	Nov	Dec	Q4	Total
Country Rate Changes	6	0	0	6	0	0	1	1	7	0	1	8					
Country New Rates	11	6	0	17	1	3	0	4	0	1	0	1					
State Rate Changes	5	0	0	5	2	17	0	19	0	0	1	1					
State New Rates	19	9	28	56	13	2	7	22	3	11	0	14					
<b>Total</b>	<b>41</b>	<b>15</b>	<b>28</b>	<b>84</b>	<b>16</b>	<b>22</b>	<b>8</b>	<b>46</b>	<b>10</b>	<b>12</b>	<b>2</b>	<b>24</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>154</b>

**INTL Product Taxability Changes 2013 From Law Changes**

	Jan	Feb	Mar	Q1	Apr	May	Jun	Q2	Jul	Aug	Sep	Q3	Oct	Nov	Dec	Q4	Total
Product Taxability	13	6	3	22	7	1	15	23	5	6	13	24					
<b>Total</b>	<b>13</b>	<b>6</b>	<b>3</b>	<b>22</b>	<b>7</b>	<b>1</b>	<b>15</b>	<b>23</b>	<b>5</b>	<b>6</b>	<b>13</b>	<b>24</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>69</b>

2013 INTL Regular Tax Rate Changes (total number of increases, decreases, and new rates)							
Months	Country			State			Total
	Increases	Decreases	New	Increases	Decreases	New	
Jan	4	0	2	1	0	0	7
Feb	0	0	0	0	0	2	2
Mar	0	0	1	0	0	0	1
<b>Q1</b>	4	0	3	1	0	2	10
Apr	0	0	0	2	0	0	2
May	1	0	0	0	0	0	1
Jun	2	0	1	0	0	0	3
<b>Q2</b>	3	0	1	2	0	0	6
Jul	1	1	0	0	0	2	4
Aug	0	0	0	0	0	0	0
Sep	0	0	1	1	0	0	2
<b>Q3</b>	1	1	1	1	0	2	6
Oct							
Nov							
Dec							
<b>Q4</b>							
<b>Total</b>	<b>8</b>	<b>1</b>	<b>5</b>	<b>4</b>	<b>0</b>	<b>4</b>	<b>22</b>

2013 INTL Special Tax Rate Changes (total number of increases, decreases, and new rates)							
Months	Country			State			Total
	Increases	Decreases	New	Increases	Decreases	New	
Jan	6	0	11	5	0	19	41
Feb	0	0	6	0	0	9	15
Mar	0	0	0	0	0	28	28
<b>Q1</b>	6	0	17	5	0	56	84
Apr	0	0	1	2	0	13	16
May	0	0	3	8	9	2	22
Jun	1	0	0	0	0	7	8
<b>Q2</b>	1	0	4	10	9	22	46
Jul	0	7	0	0	0	3	10
Aug	0	0	1	0	0	11	12
Sep	0	1	0	1	0	0	2
<b>Q3</b>	0	8	1	1	0	14	24
Oct							
Nov							
Dec							
<b>Q4</b>							
<b>Total</b>	<b>7</b>	<b>8</b>	<b>22</b>	<b>16</b>	<b>9</b>	<b>92</b>	<b>154</b>





### **Q3 VAT Highlights**

#### **Country Level Rate Changes in Q3' 2013**

- Italy deferred its 1% VAT increase from 1 July 2013 to 1 October 2013.

#### **State Level Changes in Q3' 2013**

- British Columbia added new electronic recycling fees effective 1 July 2013
- Newfoundland and Labrador updated its electronic recycling fees effective 1 August 2013
- The Indian state of Assam increased its standard rate from 13.5% to 14.5% effective 13 September 2013