

Effective State, Local & Federal Telecommunications Taxes by State, 2004

State	Local Effective Telecom Tax Rate	State Effective Telecom Tax Rate	Combined State & Local Effective Telecom Tax Rate	Combined State, Local & Federal Effective Telecom Tax Rate
Virginia	26.99%	2.78%	29.77%	33.77%
Maryland	16.90%	10.41%	27.31%	31.31%
Texas	11.12%	14.17%	25.29%	29.29%
Nebraska	11.57%	13.65%	25.22%	29.22%
Missouri	18.81%	4.98%	23.79%	27.79%
West Virginia	9.65%	13.81%	23.46%	27.46%
Kansas	12.13%	10.20%	22.33%	26.33%
Illinois	11.31%	9.64%	20.95%	24.95%
Michigan	13.15%	7.00%	20.15%	24.15%
Oklahoma	12.00%	7.97%	19.97%	23.97%
Washington	9.33%	9.93%	19.26%	23.26%
North Carolina	12.36%	6.47%	18.83%	22.83%
Rhode Island	3.00%	15.81%	18.81%	22.81%
Florida	8.39%	9.76%	18.15%	22.15%
Georgia	13.41%	4.49%	17.90%	21.90%
Pennsylvania	5.89%	11.44%	17.33%	21.33%
New York	8.97%	8.32%	17.29%	21.29%
Arkansas	7.40%	8.33%	15.73%	19.73%
Kentucky	8.32%	6.54%	14.86%	18.86%
South Carolina	8.66%	5.99%	14.65%	18.65%
Mississippi	7.19%	7.44%	14.63%	18.63%
Utah	7.55%	6.81%	14.36%	18.36%
Dist. of Colum.	0.00%	14.24%	14.24%	18.24%
Colorado	10.15%	6.98%	14.15%	18.15%
Tennessee	6.67%	7.19%	13.86%	17.86%
Oregon	7.00%	6.20%	13.20%	17.20%
Louisiana	9.28%	3.50%	12.78%	16.78%
California	8.85%	3.43%	12.28%	16.28%
Wyoming	3.64%	8.45%	12.09%	16.09%
Alabama	5.00%	6.93%	11.93%	15.93%
Arizona	3.70%	8.05%	11.75%	15.75%
North Dakota	3.85%	7.67%	11.52%	15.52%
Iowa	6.44%	5.00%	11.44%	15.44%
Indiana	3.31%	7.85%	11.16%	15.16%
Ohio	1.50%	9.05%	10.55%	14.55%
Alaska	6.09%	3.44%	9.53%	13.53%
Massachusetts	0.00%	9.30%	9.30%	13.30%
Minnesota	0.50%	8.26%	8.76%	12.76%
New Jersey	0.00%	8.74%	8.74%	12.74%
New Mexico	1.31%	7.28%	8.59%	12.59%
South Dakota	4.00%	4.58%	8.58%	12.58%
New Hampshire	0.00%	8.31%	8.31%	12.31%
Hawaii	0.00%	8.04%	8.04%	12.04%
Connecticut	0.00%	8.01%	8.01%	12.01%
Vermont	0.00%	7.27%	7.27%	11.27%
Wisconsin	1.06%	6.07%	7.13%	11.13%
Delaware	0.00%	6.88%	6.88%	10.88%
Maine	0.00%	6.37%	6.37%	10.37%
Idaho	5.90%	0.26%	6.16%	10.16%
Montana	0.00%	5.98%	5.88%	9.88%
Nevada	3.49%	0.48%	3.97%	7.97%

Source: Council on State Taxation