

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

State	Local Effective		Combined State & Local Effective		Combined State, Local & Federal Effective Telecom
	Telecom Tax Rate	State Effective Telecom Tax Rate	Telecom Tax Rate	Local Effective Telecom Tax Rate	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%