

**State & Local Cell Phone Tax Rates,  
as of July 1, 2010**

Average State-Local		
State	Tax Rate (a)	Rank
Ala.	7.45%	38
Alaska	6.69%	42
Ariz.	11.97%	14
Ark.	11.07%	16
Calif.	10.67%	19
Colo.	10.40%	22
Conn.	6.96%	41
Del.	6.25%	45
Fla.	16.57%	4
Ga.	8.57%	29
Hawaii	7.75%	37
Idaho	2.20%	48
Ill.	15.85%	5
Ind.	9.84%	23
Iowa	7.91%	35
Kans.	13.34%	9
Ky.	10.42%	21
La.	6.28%	44
Maine	7.16%	40
Md.	12.23%	11
Mass.	7.81%	36
Mich.	7.27%	39
Minn.	9.38%	26
Miss.	9.08%	27
Mo.	14.23%	7
Mont.	6.03%	47
Nebr.	18.64%	1
Nev.	2.08%	49
N.H.	8.18%	32
N.J.	8.87%	28
N.M.	10.52%	20
N.Y.	17.78%	3
N.C.	9.43%	25
N.D.	10.68%	18
Ohio	7.95%	33
Okla.	10.74%	17
Ore.	1.81%	50
Pa.	14.08%	8
R.I.	14.62%	6
S.C.	9.52%	24
S.D.	12.02%	13
Tenn.	11.58%	15
Tex.	12.43%	10
Utah	12.16%	12
Vt.	8.50%	30
Va.	6.56%	43
Wash.	17.95%	2
W.Va.	6.23%	46
Wis.	8.34%	31
Wyo.	7.94%	34
D.C.	11.58%	(15)

(a) The local tax rate is calculated as the average of the tax in the largest city and the capital city.

Source: Scott Mackey, KSE Partners, LLP, based on Methodology from Council on State Taxation, *50-State Study and Report on Telecommunications Taxation*, May 2005.