

State Gross Receipts Taxes as of January 1, 2011

State	Name of Tax	Range of Rates
Del.	Manufacturers' & Merchants' License Tax	0.1037% - 2.0736%
Mich.	Michigan Business Tax (MBT)	(a)
N.H.	Business Enterprise Tax (BET)	0.75%
Ohio	Commercial Activities Tax (CAT)	0.26%
Tex.	Margin Tax	0.5% - 1.0%
Va.	Business/Professional/ Occupational License Tax (BPOL)	0.03% - 0.58%
Wash.	Business & Occupation Tax (B&O)	0.00138% - 0.0193%

Note: Gross receipts taxes are complex business taxes imposed at a low rate but on a wide base of transactions, resulting in high effective tax rates that can vary by industry.

(a) Michigan's Business Tax (MBT) consists of a 4.95% Business Income Tax (BIT) on profits, a 0.8% Modified Gross Receipts Tax (MGRT) on revenue, and a 21.99% surcharge tax on both the BIT and MGRT tax paid.

Source: Commerce Clearing House; state revenue departments; Tax Foundation.

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