

Individual Income Tax

Effective Date

Tax Rate

July 1, 1917	0.5%
May 26, 1919	1.5%
August 21, 1921	1.0%

Taxable Income

Marginal Tax Rate

January 1, 1931	0 - \$1,000	1.0%
	\$1,000 - \$2,000	1.5%
	\$2,000 - \$3,000	2.0%
	\$3,000 - \$5,000	2.5%
	\$5,000 - \$7,000	3.0%
	\$7,000 - \$9,000	3.5%
	\$9,000 or more	4.0%
January 1, 1971	0 - \$1,000	1.5%
	\$1,000 - \$2,000	2.0%
	\$2,000 - \$3,000	2.5%
	\$3,000 - \$4,000	3.0%
	\$4,000 - \$5,000	3.5%
	\$5,000 - \$6,000	4.0%
	\$6,000 - \$7,000	4.5%
	\$7,000 - \$8,000	5.0%
	\$8,000 - \$9,000	5.5%
	\$9,000 or more	6.0%

Corporation Income Tax

Effective Date

Tax Rate

July 1, 1917	0.5%
May 26, 1919	1.5%
August 21, 1921	1.0%
January 1, 1931	2.0%
January 1, 1971	5.0%

Taxable Income

Marginal Tax Rate

January 1, 1990	0 - \$100,000	5.0%
	\$100,000 - \$335,000	6.0%
	\$335,000 or more	6.5%
January 1, 1992		5.0%
September 1, 1993		6.25%

Sales and Use Tax

Effective Date	Tax Rates	
	General Revenue	Total
January 15, 1934	0.5%	0.5%
August 27, 1935	1.0%	1.0%
June 8, 1937	2.0%	2.0%
October 13, 1963	3.0%	3.0%
July 1, 1977	3.0%	3.125% ¹
January 1, 1983	3.0%	4.125% ²
July 1, 1985	3.0%	4.225% ³
October 1, 1989	3.2%	4.425%
July 1, 1990	3.0%	4.225%

¹ 0.125% Conservation

² 1.00% Proposition C

³ 0.100% Parks & Soil

Corporation Franchise Tax

Effective Date	Tax Rate
June 18, 1917	0.7500%
August 7, 1919	0.1000%
November 2, 1921	0.0500%
January 1, 2000	0.0333%

County Foreign Insurance Tax

Effective Date	Tax Rate
March 20, 1895	2%

Selected Excise Taxes

Cigarettes

Effective Date	Tax Rate <i>mils per cigarette</i>
January 1, 1956	\$0.001
May 1, 1961	\$0.002
July 15, 1969	\$0.0045
August 13, 1982	\$0.0065
October 1, 1993	\$0.0085

All Other Tobacco Products

Effective Date	Tax Rate <i>percent</i>
October 1, 1993	10%

Gasoline

Effective Date	Tax Rate <i>per gallon</i>
January 1, 1925	\$0.02
August 15, 1951	\$0.03
March 6, 1962	\$0.05
August 13, 1972	\$0.07
June 1, 1987	\$0.11
April 1, 1992	\$0.13
April 1, 1994	\$0.15
April 1, 1996	\$0.17

Special Fuels

Effective Date	Tax Rate <i>per gallon</i>
August 1, 1952	\$0.03
March 6, 1962	\$0.05
August 13, 1972	\$0.07
June 1, 1987	\$0.11
April 1, 1992	\$0.13
April 1, 1994	\$0.15
April 1, 1996	\$0.17

Alcohol

Effective Date	Tax Rates		
	Liquor <i>per gallon</i>	Beer <i>per barrel¹</i>	Wine <i>per gallon</i>
December 28, 1933	\$0.80	\$1.00	\$0.20 ² - \$0.40 ³
May 9, 1935	\$0.80	\$0.62	\$0.02 ⁴ - \$0.10 ⁵
October 13, 1961	\$1.20	\$0.93	\$0.15
January 1, 1971	\$2.00	\$1.86	\$0.30 ⁶
August 28, 2002	\$2.00	\$1.86	\$0.42

¹ One barrel equals 32 gallons.

² Light Wine - not to exceed 12% alcohol

³ Fortified Wine - 12% and over

⁴ Light Wine - not to exceed 14% alcohol

⁵ Fortified Wine - 14% and over

⁶ Additional tax rate changes, 8/28/1983 - 8/27/1989 was \$0.34, 8/28/1989 - 8/27/2002 was \$0.36.