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The *Wayfair* Decision–What is it and What Does it Mean for Illinois?

By Carol Portman

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Tax nerds all over the country got a rare treat last month, when the United States Supreme Court decided a major state tax case. *South Dakota v. Wayfair, Inc.* (585 U.S. ____, Docket No. 17-494) drew the attention of not only tax-oriented publications, but traditional press as well.[1] The decision was exciting for a number of reasons: the Court seldom addresses state tax issues; long-standing precedent was overturned; and now there are new questions to answer. In Illinois, we too will be pondering and debating the consequences of the *Wayfair* decision, probably for years to come.

Background

For many years (the past 51, to be exact), there has been one absolute in the frequently ambiguous world of state and local taxes: a seller had to have a physical presence in a state before it could be forced to collect that state's sales or use tax. This "physical presence nexus" requirement was first articulated by the United States Supreme Court in 1967, in *National Bellas Hess, Inc. v. Department of Revenue of Illinois*, 386 U.S. 753 (1967). In 1992, the Court reiterated the requirement, in *Quill Corp. v. North Dakota,* 504 U.S. 498 (1992).

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By Carol S. Portman

Time for a confession or two: I have some baggage when it comes to the issue of physical presence nexus.

When I was a baby lawyer, fresh out of law school, I had the privilege of being an associate in the Tax Department at McDermott, Will & Emery, and joined their state and local tax group. Just a few years into my tenure, we were representing Quill before the North Dakota and then the United States Supreme Court. My involvement in the case was mostly limited to assembling the Joint Appendix, but it was an exciting time to be at the firm, particularly when our client won the case.

Fast forward a few years, and I was a tax attorney at Sears, Roebuck and Co. (later, Sears Holdings Corporation). For decades, Sears had been both a remote seller and a bricks-and-mortar retailer in every state in the country. We had to know the rules in every state—what is taxable and what is exempt, how to determine which local jurisdiction's tax rates and rules applied—and were frustrated that our online competitors did not have to live up to those same standards. We were strong supporters of the Streamlined Sales Tax Project and other efforts to level that particular playing field.

After seeing the issue from both sides, I understand the arguments and practical concerns. Sales taxes are indeed complicated, and it is hard work keeping up with the nuances. Modern technology helps, but it seems unfair to expect tiny hobbyists to navigate the crazy quilt of requirements across the country. Having said that, the physical presence rule, as a bright-line test, outlived its usefulness. It's an exciting time in our corner of the tax nerd world, as we watch (and participate in) the transition from one regime to another.

National Bellas Hess and *Quill* dealt with mail order sales, and pre-dated the advent and subsequent explosion of e-commerce. Although customers still owe the tax even if the seller does not collect it, compliance in the form of self-assessment has always been spotty to nonexistent,[2] so the amount of taxes due but uncollected and unpaid has grown dramatically.[3] The exact amount is unknown, of course, and estimates vary widely. In a report issued in November 2017, the US General Accounting Office estimated the lost state and local tax revenues in Illinois from untaxed ecommerce ranged from $383 million to $626 million per year.[4] Dr. Natalie Davila, former Director of Research for the Illinois Department of Revenue, has estimated the 2016 state revenue loss to be roughly $215 million and the local revenue loss to be another $54 million.[5]

After the *Quill* decision, many states and brick-and-mortar retailers (who were losing market share to their online competitors due in part, at least, to the price differential from the uncollected taxes) tried various approaches to effectively overturn *Quill*, either by simplifying sales and use tax collection to the point where the complexities of collecting taxes in the plethora of jurisdictions around the country[6] cited as unduly burdensome in *Quill* were no longer an issue (see "What is Streamlining?" on page 3), or through Congressional action (See, for example, the Marketplace Fairness Act of 2017, S.976, or its predecessor bills, including a 2013 version that passed the Senate). Over the course of 25 years, these efforts made some headway, but encountered various roadblocks.

WHAT IS STREAMLINING?

The Supreme Court, in a footnote to the *Quill* decision, commented on "the Nation's 6,000 plus taxing jurisdictions" and the "many variations in rates of tax, in allowable exemptions, and in administrative and recordkeeping requirements [that] could entangle [a mail-order house] in a virtual welter of complicated obligations".

In response, in 1999, the National Governors Association and the National Conference of State Legislators formed what was then called the Streamlined Sales Tax Project. The group's mission was to develop a sales tax system that was less complex, leveled the playing field for merchants, and addressed the loss of revenue from states' inability to collect taxes already imposed. The hope was that this would be enough to overcome the Supreme Court's concerns.

Forty-four states, local governments, tax practitioners, and businesses participated. (Illinois' delegates included State Representative Barbara Flynn Currie, then-president of the Taxpayers' Federation of Illinois Tim Bramlet, and then-president of the Illinois Retail Merchants' Association Dave Vite.) The group's efforts led in 2002 to the Streamlined Sales and Use Tax Agreement.

A state wishing to become a party to the Agreement must certify that its tax code meets a number of requirements, including those cited approvingly by the *Wayfair* decision and discussed in this article. Although the Illinois delegation was influential in shaping aspects of the Agreement (the use of a lower tax rate on groceries, for example, is permitted), and our tax code has been revised to align more closely with the Agreement (our definitions of food and candy, for example), significant differences between Illinois' system and that required of parties to the Agreement remain, and today Illinois is not a "Streamlined" state.

Encouraged by a declaration that it was time for the Court to revisit *Quill* by Justice Kennedy in his concurring opinion in *Direct Marketing Association v. Brohl*, 135 S. Ct. 1124, 1135 (2015), several states adopted aggressive statutes or policies, abandoning physical presence nexus. Interestingly, this is very similar to what happened in the years before the *Quill* decision—states were frustrated by the physical presence standard articulated in *National Bellas Hess* and decided it was time for a change. This time around, it was a challenge to South Dakota's new statute that became the test case.

South Dakota v. Wayfair, Inc.

Justice Kennedy (who announced his retirement days later) wrote for the 5-4 majority in *Wayfair*, stating that the "physical presence rule, both as first formulated and as applied today, is an incorrect interpretation of the Commerce Clause." The *Quill* and *National Bellas Hess* decisions focused on the administrative burden associated with having to track and properly comply with the multitude of state and local sales taxes, but in *Wayfair*, the Court held that the "physical presence rule is a poor proxy for the compliance costs faced by companies that do business in multiple States," providing numerous hypothetical fact patterns illustrating that, in the Court's opinion, the old rule did not work. The Court concluded that "*Quill* creates rather than resolves market distortions" and the "arbitrary, formalistic distinction" of the physical presence nexus standard "simply makes no sense."

The Court acknowledged that the complexity of state taxes can be a burden, particularly to small sellers, but pointed to three ways that the South Dakota statute, the one at issue in the case, provided "small merchants a reasonable degree of protection": it did not require tax collection unless the seller did a "considerable amount of business in the State"; it was not retroactive; and South Dakota is a party to the Streamlined Sales and Use Tax Agreement. The Court pointed out that other aspects of the Court's Commerce Clause doctrine (not raised in the lower courts so not addressed in the decision) could also protect against any undue burden on interstate commerce. See "Commerce Clause 101" on page 5.

Bottom line: the physical presence standard of *Quill* has been declared "unsound and incorrect."[7] The case was remanded—sent back—to the lower courts, and although the Court stated that "some other principle in the Court's Commerce Clause doctrine might invalidate the [South Dakota] Act," it expressed a fair amount of skepticism that any other challenge could be successful, reiterating the 3 points made earlier: a sales threshold exempts small sellers from the tax collection requirement; the new law was not retroactive; and South Dakota is a "Streamlined" state.

The concurring and dissenting opinions provided some interesting insights. Justice Thomas expressed regret that he had not joined in the dissent in *Quill*. Justice Gorsuch agreed that "judges have no authority to construct a discriminatory tax shelter" (but warned he might not always join the majority in other Commerce Clause matters). Justice Roberts wrote the dissent, joined by Justices Beyer, Sotomayor, and Kagan, agreeing that "*Bellas Hess* was wrongly decided," but maintaining that Congress, rather than the Court, should correct the error.

This is **NOT** a New Tax—a Quick Primer on Use Taxes

"Sales tax" is the term generally used to describe a number of transaction taxes. In Illinois, for example, we have the Retailers' Occupation Tax ("ROT"), the Use Tax, the Service Occupation Tax, the Service Use Tax, and a host of state-authorized and -administered local Occupation Taxes.

Illinois Tax Facts

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COMMERCE CLAUSE 101

The United States Constitution grants Congress the power to "regulate Commerce…among the several States." (article I, section 8, clause 3) The US Supreme Court "has long held that in some instances [the Commerce Clause] imposes limits on the States absent congressional action." (*Wayfair*, p.5) In the area of state taxation, the Court has set out a 4-prong test, in *Complete Auto Transit, Inc. v. Brady*, 430 US 274 (1977). When Congress has not acted, a state tax on interstate commerce is permissible if it:

1. applies to an activity with a substantial nexus with the taxing state;
2. is fairly apportioned;
3. does not discriminate against interstate commerce; and
4. is fairly related to the services the state provides.

The physical presence nexus standard in *National Bellas Hess* and *Quill* was a bright-line answer to the question of what, exactly, is "substantial nexus", the first prong. For decades very few sales tax collection cases addressed the others. Now, after *Wayfair*, these other prongs may once again be relevant in this area.

Previous issues of *Tax Facts* have addressed the distinctions between the ROT and Use Tax, most recently in October of 2017.[8] Essentially, the ROT is imposed, as its name suggests, on a retailer for the privilege of making sales in the state, and is due on sales consummated within the state. In addition to the state-level ROT (at 6.25%), many local governments (cities, counties, etc.) are authorized by statute to impose their own ROTs to add to the state tax, meaning the total sales tax rate on a transaction occurring in some communities can exceed 10%.

All states that impose a sales tax (including Illinois' ROT) also impose a use tax, which requires consumers to pay tax on goods that would otherwise have been subject to sales tax/ROT but were purchased outside the state for in-state consumption. **If the retailer does not collect the tax, it is still due**. As stated above, compliance with the legal obligation to calculate and remit tax by individual consumers when the retailer does not collect it is low.

Wayfair simply means that states may be able to force more retailers to collect tax that is already due. It is **not** a new tax, or a tax increase. (Except of course for consumers who have been ignoring existing law.)

<u>What Does This Mean For Illinois?</u>

Illinois revised its statutes in anticipation of the *Wayfair* decision. In the FY2019 Budget Implementation Act passed in May of this year (Public Act 100-587), the definition of the term "retailer maintaining a place of business in this

State" (and therefore required to collect Illinois use tax) was amended to include retailers with sales to Illinois customers either totaling $100,000 or 200 separate sales during the course of a 12-month period. This new nexus standard, identical to that upheld by the Supreme Court in *Wayfair*, goes into effect October 1, 2018. The budget passed by the General Assembly for the fiscal year ending June 30, 2019 included $150 million in new state tax revenue attributable to this new provision.

The State is not the only governmental unit set to benefit from the new revenue; the statewide use tax rate is 6.25%, but only 5% goes to the State. The remaining 1.25% is administered as if it were a local use tax and is allocated among local governments according to a rather complicated series of formulas. The Illinois Department of Revenue's website describes the process: http://www.revenue.state.il.us/LocalGovernment/Overview/HowDisbursed/usetax.htm

Once the dust settles, and assuming the new nexus standard survives any challenges, *Wayfair* means Illinois state and local governments will see additional revenue—not a new tax or a tax increase, but the tax that has always been due but in the past has gone uncollected. The first question, of course, is whether Illinois' new standard will be considered constitutional, but that is only the first of many open issues.

What Next? Unanswered Questions Abound

The saga of the *Wayfair* case itself is not quite complete. The Supreme Court decision was limited to the issue before it: should the physical presence standard of *Quill* remain. As described above, the case was remanded to the lower courts, where the parties could raise other issues challenging South Dakota's nexus statute. The *Wayfair* opinion suggested the Court did not expect any such challenges to succeed, but until the parties settle or further appeals are exhausted, there is a chance that there will be more to tell in the *Wayfair* story.

A more relevant question for us in Illinois, of course, is whether our new statute and overall sales tax landscape, like South Dakota's, meets the Constitutional requirements.[9] Does *Wayfair* apply in Illinois? The General Assembly believed it would, given the revisions to our statute and the associated revenue assumptions, but the answer to the question is not certain.

For example, our nexus statute itself is identical to South Dakota's statute challenged in *Wayfair*, with the same triggering levels of sales. Illinois is a much bigger state; should the thresholds be higher, reflecting the larger market? Probably not, but the thresholds in South Dakota's nexus statute were only one of the protections cited by the Court. Illinois, like South Dakota, is not applying its new statute retroactively, but it is the third protection that could be the most problematic.

The Court twice cited approvingly the fact that South Dakota is a party to the Streamlined Sales and Use Tax Agreement (the "SSTA", or "Agreement"). Illinois, however, is **not** a "Streamlined" state. Whether or not that, in and of itself, is enough to prevent Illinois from relying on *Wayfair* is unclear. If our taxing structure contained most of the elements of the SSTA, would that be enough? And which ones?

The Court referred to several aspects of the Agreement in particular: "It requires a single, state level tax administration, uniform definitions of products and services, simplified tax rate structures, and other uniform rules. It also provides sellers access to sales tax administration software paid for by the State. Sellers who choose to use such software are immune from audit liabilities." These statements were dicta—they weren't strictly related to the narrow decision overturning *Quill's* bright-line physical presence nexus standard—but they suggest the kinds of things the Court considers relevant in determining whether a state has adequately minimized the burden out-of-state sellers face when collecting tax throughout the country. How does Illinois measure up?

1. "A single state-level tax administration." Illinois allows certain local governments to impose an ROT, and many do, but there are no local use taxes (other than Chicago's, which is not collected by sellers). In other words, retailers selling online to Illinois customers anywhere in the State collect use tax at the same 6.25% rate. The state and local ROTs and the state-wide Use Tax are all administered by the Illinois Department of Revenue. Illinois arguably is aligned with this aspect of the Agreement, even though we are not a party to it.
2. "Uniform definitions of products and services." One odd quirk of Illinois' tax definitions warranted a special mention in Justice Roberts' *Wayfair* dissent: "Illinois categorizes Twix and Snickers bars—chocolate-and-caramel confections usually displayed side-by-side in the candy aisle—as food and candy, respectively (Twix have flour; Snickers don't), and taxes them differently." Most of Illinois' definitions (including, interestingly, the food and candy definitions) are identical to those required of Streamlined states—will that be close enough?
3. "Simplified rate structures and other uniform rules." Illinois was originally a participating state in the Streamlined Sales and Use Tax Project that ultimately led to the SSTA, so many of the simplified and uniform rules are already in place. We don't know how a court would view the remaining differences—Illinois' unusual treatment of leases, for example.
4. "Sales tax administration software paid for by the State," and sellers using the software "are immune from audit liabilities." Illinois has no such software program currently.

If Illinois wishes to become a "streamlined state", either because a post-*Wayfair* court rules it is necessary before imposing remote seller collection requirements, or because the General Assembly decides it would be best to align our laws as closely as possible with South Dakota's, law-changes would be required. A number of groups worked on various projects analyzing what would be necessary for Illinois to join the SSTA[10], but even the most recent of those is now over a decade old, and both Illinois law and the requirements for becoming a party to the Agreement have changed.

Some local governments in Illinois are already suggesting they should not be limited merely to their share of the state's use tax rate but should instead be allowed to collect their additional taxes.[11] Efforts to allow local governments to impose, and then force retailers to collect, local use taxes could create additional differences between Illinois' tax structure and that blessed by the Court in *Wayfair*—would that new level of complexity be enough to push the entire structure over the line, meaning remote sellers would once again be able to sell tax-free? Is it worth it for local governments seeking this additional revenue to risk losing it all?

Allowing local use taxes would require significant changes to the state's overall sales tax structure. For example, if local governments imposed use tax based on where a purchased item is delivered, that would upend the "local sourcing" question our state has wrestled with over the years and require re-writing the complicated formula for allocating the 1.25% local share of the state use tax, meaning some communities might be winners (collecting more tax), but others would be losers. (See *Illinois Taxation of Retail Sales: A Primer and Some Problems*, by Dr. Natalie Davila, *Tax Facts*, October 2017 for a more thorough discussion of the sourcing rules—destination versus origin—and how our current tax laws work.)

Another category of open questions surrounds what could be considered "other" local taxes. Utility taxes, hotel occupancy taxes, amusement taxes, and the like. Generally speaking, physical presence in the state has been a prerequisite for requiring a vendor to collect these taxes. That may no longer be constitutionally required. But—these taxes, particularly when taken all together, are an even bigger mishmash of standards, definitions, etc., and are not included in the Streamlined Agreement. What should the new standard be for requiring a vendor to collect other categories of tax?

Good News, Bad News

As with all change, there will be some good news and some bad news (and a ton of uncertainty) associated with the *Wayfair* decision:

- For state and local governments, the good news is that they may now be able to collect more of the taxes due and owing; the bad news is that they may have to revise their tax structures to do so.
- For retailers, the good news is that brick-and-mortar sellers are on a more level playing field with their remote-selling counterparts; the bad news is that the task of acting as a state's tax collection agent is a complicated one, and mistakes can be costly (collect too much, you can be sued by class-action plaintiffs; don't collect enough and you will be liable for the tax yourself on audit and can also be sued by professional whistle-blowers—a future issue of *Tax Facts* will address these topics).
- For consumers, the good news is that those of us who have been paying the correct tax are no longer in the minority; the bad news for those who have not been paying the proper amount of tax is that they can no longer skirt the law.

For tax policy wonks, it is all good news—we have a new Supreme Court decision to decipher. We have a host of new questions to wrestle with, and it will probably take years to resolve them.

ENDNOTES

[1] See, for example, NPR Illinois: http://nprillinois.org/post/illinois-poised-gain-supreme-court-tax-ruling-already-ahead-other-states#stream/0; Crain's Chicago Business: http://www.chicagobusiness.com/article/20180621/BLOGS02/180629951/supreme-courts-web-sales-tax-ruling-a-windfall-for-illinois; Chicago Tribune: http://www.chicagotribune.com/news/nationworld/ct-supreme-court-sales-tax-20180621-story.html;

[2] This issue was summarized in TFI's January/February 2015 issue of Tax Facts, "Illinois Use Tax Collection: One Small Step, but in Which Direction?" http://www.illinoistax.org/app/webroot/userfiles/file/2015%20Research%20Reports/2015%201%20IFPC%20Research%20Report.PDF

[3] Illinois has fared better than many other states; online sellers often have warehouses or other facilities here and so collect Illinois tax.

[4] *Sales Taxes; States Could Gain Revenue From Expanded Authority, But Businesses are likely to Experience Compliance Costs*, USGAO, November 2017, https://www.gao.gov/assets/690/688437.pdf This is an excellent report, covering this topic from a variety of angles.

[5] *It's Time to Talk About Modernizing Illinois Taxes on Retail Sales*, Illinois Municipal League Review Magazine, January 2018, http://www.iml.org/page.cfm?key=19077

[6] Not only are there a host of jurisdictions (the Tax Foundation has estimated over 10,000) with ever-changing rates, the taxability rules vary dramatically, sometimes within states. Even determining a specific address's jurisdiction (which in some, but not all, states is relevant to determining which local tax to apply) can be tricky—zip code plus 4 alone is frequently inadequate. And of course the paperwork—what information is necessary to substantiate an exemption; where, when and how to file tax returns and remit the collected tax; and so on.

[7] The Court's decision is available online: https://www.supremecourt.gov/opinions/17pdf/17-494_j4el.pdf

[8] See Illinois Taxation of Retail Sales; a Primer and Some Problems, by Dr. Natalie Davila, http://www.illinoistax.org/app/webroot/userfiles/file/2017%209%20IFPC%20Research%20Report.PDF

[9] Illinois is not alone in asking this question. Each of the 45 states with a sales/use tax in place, other than South Dakota of course, is reviewing that tax structure in light of the *Wayfair* decision. Legislation is being introduced, new regulations considered, and existing laws and rules are being re-evaluated.

[10] See, for example, *Potential Impact of the Streamlined Sales and Use Tax Agreement on Illinois*, Civic Federation, October 18, 2004, https://www.civicfed.org/civic-federation/publications/potential-impact-streamlined-sales-and-use-tax-agreement-illinois. In addition, the Tax Institute of the Illinois Chamber of Commerce organized a coalition of interested groups and businesses (although no final report was issued), and the Department of Revenue conducted considerable analysis and drafting of potential legislation.

[11] http://nprillinois.org/post/online-shopping-court-decision-brings-uncertainty-illinois#stream/0

Illinois Sales Tax Increases

By Mike Klemens

Mike Klemens, President of KDM Consulting Inc., does tax policy research for the Taxpayers' Federation of Illinois.

Sales tax rates are on the rise in Illinois. On July 1 of this year, tax rates increased in 20 municipalities across Illinois, the largest number of rate increases in the last decade.

In Illinois the sales tax (our shorthand for a blend of occupation taxes imposed on retailers and use taxes imposed on purchasers) is the province of both state and local governments. It's nearly impossible for the average Illinoisan to tell which level of government has imposed the tax, even from a close reading of the cash register receipt. In almost all cases, the state Department of Revenue administers state and local sales taxes, and a single rate is applied at the time of a sale.

The biggest chunk of local sales taxes are the home rule and non-home rule sales taxes imposed by municipalities and Cook County, totaling $1.95 billion in FY 2017. Home rule units have the authority to raise rates by their own action, while non-home rule governments must get the approval of voters to raise rates. The second biggest chunk of local sales taxes are for the transit districts, totaling $1.36 billion last year. There are a host of smaller sales taxes administered by the Department of Revenue, including county public safety and flood prevention taxes and municipal business district taxes.

The Tax Foundation compares tax rates among the states, weighting local taxes by population. In their latest update, published July 16, Illinois' state tax rate of 6.25 percent is 13th highest among the states; the local weighted average tax rate is 2.48 percent; and the resulting weighted average combined rate is 8.73 percent, 7th highest among the states.

The Tax Foundation report suggests that both Illinois' state and local sales tax rates are above average – but it's not that straightforward. Since 1984, Illinois state government has received only a 5 percent sales tax. In 1990, as part of a sales tax reform effort, two local taxes totaling 1.25 percent were repealed but added to the State's 5 percent rate. The State keeps only the 5 percent and the 1.25 percent tax is passed along to the unit of government where the sale was made.

At 5 percent, Illinois' ranking would be 33rd, not 13th highest in the Tax Foundation rankings. And if you add the 1.25 percent to the average local tax rate, the resulting 3.73 percent is still 7th highest. The combined rate and ranking would not change, of course. From the perspective of who receives the tax, Illinois has a state sales tax rate slightly below average instead of significantly above average.

To look at trends in municipal tax rate increases we looked at the "Sales Tax Rate Change Summary" issued by the Department of Revenue twice per year. Local tax rates can only be changed on July 1 or January 1. **Table 1** illustrates the number of municipalities hiking their local sales taxes over the last 20 years.

Several things stand out:

1) Although not by a wide margin, July 1, 2018 saw the largest number of increased rates.
2) The number of municipalities raising sales tax rates varied considerably from year to year.
3) Half of the July 2018 increases were in non-home rule units, requiring voter referendum approval.

Multiple factors account for local governments turning to sales tax increases. The state's financial problems have prompted it to divert funds that had traditionally been local revenues: local governments were charged a new fee for sales tax collection and Personal Property Replacement Tax money has been diverted. Further, municipalities and counties did not receive a share of the income tax increases. At the same time, there was increased pressure not to raise property taxes, particularly in the wake of the real estate crash when home values tumbled while the tax bills on those homes increased.

The growth of online shopping undercut sales tax growth for many local governments, and may continue to do so even if tax collections increase because of the *Wayfair* decision, because in Illinois our local taxes have no use tax component. When residents purchase online instead of at a local store, local governments miss out on their add on local taxes, and receive only the 1.25 percent of the "State" 6.25 percent tax, if it is collected at all.

A few other items of note from the Rate Change Summaries:

- In the last 10 years there have been 151 tax rate increases in business districts, by far the greatest number of sales tax rate increases.
- To date voters in more than half the counties in Illinois have voted to authorize County School Facility sales taxes, a sales tax earmarked for elementary and secondary education.

TABLE 1. Home Rule and Non-Home Rule Tax Rate Increases, 2009-2018

Date	Home Rule	Non-Home Rule	Total
7/1/2018	10	10	20
1/1/2018	6	1	7
7/1/2017	6	11	17
1/1/2017	1	0	0
7/1/2016	8	7	15
1/1/2016	10	0	10
7/1/2015	5	13	18
1/1/2015	5	2	7
7/1/2014	7	8	15
1/1/2014	8	4	12
7/1/2013	6	1	7
1/1/2013	1	2	3
7/1/2012	9	4	13
1/1/2012	9	5	14
7/1/2011	1	14	15
1/1/2011	1	2	3
7/1/2010	13	4	17
1/1/2010	7	6	13
7/1/2009	7	2	9
1/1/2009	5	0	5

Source: Sales Tax Rate Change Summary, Department of Revenue, various years

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