



**FISCAL
FACT**
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TABLE 2.

Taxes, Fees, and Government Charges on Wireless Service, July 2018

Rank	State	Wireless State-Local Rate	Federal USF Rate	Combined Federal/State/Local Rate	Rank	State	Wireless State-Local Rate	Federal USF Rate	Combined Federal/State/Local Rate
1	Illinois	20.91%	6.64%	27.55%	28	Kentucky	10.92%	6.64%	17.56%
2	Alaska	19.49%	6.64%	26.13%	29	Minnesota	10.54%	6.64%	17.18%
3	Washington	19.41%	6.64%	26.05%	30	Alabama	10.53%	6.64%	17.17%
4	Nebraska	18.84%	6.64%	25.48%	31	Louisiana	10.50%	6.64%	17.14%
5	New York	18.56%	6.64%	25.20%	32	Mississippi	9.59%	6.64%	16.23%
6	Pennsylvania	16.27%	6.64%	22.91%	33	Iowa	9.16%	6.64%	15.80%
7	Rhode Island	15.26%	6.64%	21.90%	34	Wisconsin	8.99%	6.64%	15.63%
8	Arkansas	15.22%	6.64%	21.86%	35	New Jersey	8.95%	6.64%	15.59%
9	Florida	14.83%	6.64%	21.47%	36	New Hampshire	8.94%	6.64%	15.58%
10	Missouri	14.79%	6.64%	21.43%	37	Maine	8.93%	6.64%	15.57%
11	Utah	14.70%	6.64%	21.34%	38	North Carolina	8.89%	6.64%	15.53%
12	Kansas	14.59%	6.64%	21.23%	39	Massachusetts	8.84%	6.64%	15.48%
13	South Dakota	14.22%	6.64%	20.86%	40	Wyoming	8.74%	6.64%	15.38%
14	North Dakota	14.13%	6.64%	20.77%	41	West Virginia	8.64%	6.64%	15.28%
15	Maryland	13.89%	6.64%	20.53%	42	Ohio	8.55%	6.64%	15.19%
16	Puerto Rico	13.67%	6.64%	20.31%	43	Vermont	8.50%	6.64%	15.14%
17	New Mexico	13.49%	6.64%	20.13%	44	Michigan	8.35%	6.64%	14.99%
18	California	13.23%	6.64%	19.87%	45	Connecticut	7.82%	6.64%	14.46%
19	Arizona	12.57%	6.64%	19.21%	46	Hawaii	7.75%	6.64%	14.39%
20	South Carolina	12.56%	6.64%	19.20%	47	Virginia	6.94%	6.64%	13.58%
21	Tennessee	12.50%	6.64%	19.14%	48	Montana	6.60%	6.64%	13.24%
22	Colorado	12.34%	6.64%	18.98%	49	Delaware	6.55%	6.64%	13.19%
23	District of Columbia	11.97%	6.64%	18.61%	50	Nevada	3.27%	6.64%	9.91%
24	Indiana	11.79%	6.64%	18.43%	51	Idaho	2.59%	6.64%	9.23%
25	Texas	11.77%	6.64%	18.41%	52	Oregon	2.10%	6.64%	8.74%
26	Georgia	11.53%	6.64%	18.17%		Weighted Avg.	12.46%	6.64%	19.10%
27	Oklahoma	11.27%	6.64%	17.91%		Simple Avg.	11.44%	6.64%	18.08%

Source: Methodology from COST, "50-State Study and Report on Telecommunications Taxation," May 2005. Updated July 2018 using state statutes, FCC data, and local ordinances.