

Table 13: State Gross Receipts Tax Rates on Utility Service Providers as of January 1, 2010

State	Rate (Percent)		State	Rate (Percent)	
	Gas	Electricity		Gas	Electricity
Alabama	(1)	(1)	Montana	(X)	(X)
Alaska	(X)	(X)	Nebraska	(X)	(X)
Arizona	(X)	(X)	Nevada	(X)	(X)
Arkansas	(X)	(X)	New Hampshire	(X)	(X)
California	(X)	(X)	New Jersey	(X)	(X)
Colorado	(X)	(X)	New Mexico	(X)	(X)
Connecticut (2)	5.00%	5.00%	<i>New York</i>	<i>(6)</i>	<i>(6)</i>
Delaware	4.25%	4.25%	North Carolina	(7)	3.22%
Florida	2.50%	2.50%	North Dakota	(X)	(X)
Georgia	(X)	(X)	Ohio	4.75%	4.75%
Hawaii (3)	8.20%	8.20%	Oklahoma	(X)	(8)
Idaho	(4)	(4)	Oregon	(X)	(X)
Illinois	(X)	(X)	Pennsylvania (9)	(X)	4.40%
Indiana	1.40%	1.40%	Rhode Island	3.00%	4.00%
Iowa	(X)	(X)	South Carolina (10)	(X)	(X)
Kansas	(X)	(X)	South Dakota (11)	0.0015%	0.0015%
Kentucky	(X)	(X)	Tennessee	1.50%	3.00%
Louisiana	(X)	(X)	Texas (12)	1.997%	1.997%
Maine	(X)	(X)	Utah	(X)	(X)
Maryland	2.00%	2.00%	Vermont	(X)	(X)
Massachusetts	(X)	(X)	Virginia (13)	2.00%	2.00%
Michigan (5)	0.80%	0.80%	Washington	3.852%	3.873%
Minnesota	(X)	(X)	West Virginia	4.29%	(15)
Mississippi	(X)	(X)	Wisconsin	0.97%	3.19%
Missouri	(X)	(X)	Wyoming	(X)	(X)

(X) Does not impose a tax on gross receipts (GRT).

(1) Graduated rates. The tax is 4% of monthly receipts up to \$40,000; \$1,600 plus 3% of monthly receipts in excess of \$40,000; or \$2,200 plus 2% of monthly receipts in excess of \$60,000. Companies also pay a state license "fee" of 2.2% on each dollar of gross receipts.

(2) A 4% tax rate applies to providing residential service.

(3) Graduated rate from 4% up to 8.20%.

(4) Electricity companies and cooperative electrical associations are subject to a per kilowatt hour (kWh) tax.

(5) The tax rate applies to the modified gross receipts tax component of the Michigan business tax.

(6) New York's GRT is imposed on residential transmission and distribution service only at a rate of 2.0%.

(7) Gas rate graduated by therms used.

(8) Rural cooperatives taxed at a rate of 2.00% of gross receipts in lieu of all other property taxes.

(9) Electric utilities are also subject to an additional 1.5% revenue-neutral reconciliation tax.

(10) South Carolina imposes an electric power tax equal to 0.5 mills per kWh.

(11) Every public utility providing gas or electric service that is subject to PUC's rate regulations is subject to the greater of a tax imposed at the rate of .0015% or \$250 on intrastate gross receipts. Rural electric cooperatives are taxed at the rate of 2%.

(12) Texas' GRT is a graduated tax based on population. The top rate is shown here.

(13) The tax is imposed on every corporation furnishing heat, light, or power, other than a pipeline distribution or transmission company, gas utility, gas supplier, or electric supplier.

(14) Electric light and power companies and electric producers are subject to the higher of a tax on gross income, usually at the rate of 4%, or a tax on kWh.

Source: OTPA compilation from Commerce Clearing House "State Tax Guide."