

**Table 13: State Gross Receipts
Tax Rates on Utility Service
Providers as of January 1, 2007**

State	Rate (Percent)		State	Rate (Percent)	
	Gas	Electricity		Gas	Electricity
Alabama (1)	6.00%	6.00%	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	5.00%	5.00%
Connecticut	4.00%	4.00%	New York	(4)	(4)
Delaware	4.25%	4.25%	North Carolina	(5)	3.22%
Florida	2.50%	2.50%	North Dakota (6)	(X)	2.00%
Georgia	(X)	(X)	Ohio	4.75%	4.75%
Hawaii (2)	8.20%	8.20%	Oklahoma	(X)	(7)
Idaho	(X)	(3)	Oregon	(X)	(X)
Illinois	(X)	(X)	Pennsylvania	(X)	4.50%
Indiana	(X)	(X)	Rhode Island	3.00%	4.00%
Iowa	(X)	(X)	South Carolina	(X)	(8)
Kansas	(X)	(X)	South Dakota	(X)	(9)
Kentucky	(X)	(X)	Tennessee	1.50%	3.00%
Louisiana	(X)	(X)	Texas (10)	1.997%	1.997%
Maine	(X)	(X)	Utah	(X)	(X)
Maryland	2.00%	2.00%	Vermont	(X)	(X)
Massachusetts	(X)	(X)	Virginia	2.00%	2.00%
Michigan	(X)	(X)	Washington	3.852%	3.873%
Minnesota	(X)	(X)	West Virginia	4.29%	(11)
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. Top rate is 6.0% for companies with monthly sales exceeding \$60,000. Companies also pay a state license "fee" of 2.2%.

(2) Graduated rate from 5.885% up to 8.20%.

(3) Electricity generation is taxed per kilowatt hour (KWH).

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

(5) Gas rate graduated by therms used.

(6) Rate is 4.10% for coal conversion.

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

(8) South Carolina imposes an electric power tax equal to 0.5 mills per KWH.

(9) South Dakota imposes a 2.00% GRT on rural electric companies.

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

(11) West Virginia imposes a two part tax on electric companies. The capacity tax top rate is \$22.78 per KWH and the business tax has a top rate of 4.0%

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