

| US State Sales Tax Rates - 2011 |                                         |
|---------------------------------|-----------------------------------------|
| State                           | State sales tax rate % (July 1st, 2011) |
| Alabama                         | 4.0                                     |
| Alaska                          | nil                                     |
| Arizona                         | 6.6                                     |
| Arkansas                        | 6.0                                     |
| California                      | 7.25                                    |
| Colorado                        | 2.9                                     |
| Connecticut                     | 6.35                                    |
| Delaware                        | nil                                     |
| Florida                         | 6.0                                     |
| Georgia                         | 4.0                                     |
| Hawaii                          | 4.0                                     |
| Idaho                           | 6.0                                     |
| Illinois                        | 6.25                                    |
| Indiana                         | 7.0                                     |
| Iowa                            | 6.0                                     |
| Kansas                          | 6.3                                     |
| Kentucky                        | 6.0                                     |
| Louisiana                       | 4.0                                     |
| Maine                           | 5.0                                     |
| Maryland                        | 6.0                                     |
| Massachusetts                   | 6.25                                    |
| Michigan                        | 6.0                                     |
| Minnesota                       | 6.88                                    |
| Mississippi                     | 7.0                                     |
| Missouri                        | 4.23                                    |
| Montana                         | nil                                     |
| Nebraska                        | 5.5                                     |
| Nevada                          | 6.85                                    |
| New Hampshire                   | nil                                     |
| New Jersey                      | 7.0                                     |
| New Mexico                      | 5.13                                    |
| New York                        | 4.0                                     |
| North Carolina                  | 4.75                                    |
| North Dakota                    | 5.0                                     |
| Ohio                            | 5.5                                     |
| Oklahoma                        | 4.5                                     |
| Oregon                          | nil                                     |

|                |      |
|----------------|------|
| Pennsylvania   | 6.0  |
| Rhode Island   | 7.0  |
| South Carolina | 6.0  |
| South Dakota   | 4.0  |
| Tennessee      | 7.0  |
| Texas          | 6.25 |
| Utah           | 5.95 |
| Vermont        | 6.0  |
| Virginia       | 5.0  |
| West Virginia  | 6.0  |
| Wisconsin      | 5.0  |
| Washington     | 6.5  |
| Washington DC  | 6.0  |
| Wyoming        | 4.0  |