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Tax Types/Various Rates

Corporate Tax Rate History

Gross Income Tax (general corporations)

Month - Year	High Rate	Low Rate
05/1933 - 06/1963	1.00 %	.2500%
07/1963 - 03/1973	2.00%	.5000%
04/1973 - 12/1973	1.90%	.4750%
1974	1.80%	.4500%
1975	1.70%	.4250%
1976	1.60%	.4000%
1977	1.55%	.3875%
1978	1.50%	.3750%
1979	1.45%	.3623%
1980	1.40%	.3500%
1981	1.35%	.3375%
1982 - 1984	1.30%	.3250%
1985	1.25%	.3125%
1986 - 2002	1.20%	.3000%
2003	0%	0% (repealed 01-01-2003)

Adjusted Gross Income Tax (general corporations, non-financial Institutions)

Month - Year	Rate
07/1963 - 1972	2.0%
1973 - 1986	3.0%
1987	3.2% (3.4% effective rate July 1, 1987)
07/1987 - 2002	3.4%
2003 - Present (2005)*	8.5% (*5.0% effective 1-1-2005 on income derived from qualified military base enhancement area.)

Supplemental Net Income Tax (all corporations, financial institutions until 1989)

Month - Year	Rate
1973 - 1974	2.0%
1975 - 1976	2.5%
1977 - 1980	3.0%

1982 - 1986	4.0%
1987 - 2002	4.5%
2003	0% (repealed 01-01-2003)

Financial Institutions Tax (replaced former bank taxes)

Month - Year	Rate
1990 - Present (2005)	8.5%

Utility Receipts Tax (retail sales of utility services)

Month - Year	Rate
2003 - Present (2005)	1.4%