APPENDIX K: CORPORATE AND SALES TAX LEVELS

The following table illustrates the corporate income tax levels applied by individual states in 1988. These rates do not incorporate deductions which may exist in different states or industries. Taxes are generally due in March or April to the appropriate Revenue or Tax department of the state.

Individual states apply sales tax on construction materials, although certain projects are exempt from sales tax. State sales tax rates are also listed in the table.