Appendix K: Corporate Rates and Sales Tax by State, 1988			
	Corporate Rate	Income Range	Sales Tax
Alabama	5%		4%
Alaska	1%	1st 10,000	0%
	2%	$10-$20M	
	3%	$20-$30M	
	4%	$30-$40M	
	5%	$40-$50M	
	6%	$50-$60M	
	7%	$60-$70M	
	8%	$70-$80M	
	9%	$80-$90M	
	9.4%	over $90M	
Arizona	2.5%	1st $1M	5%
	4%	2nd $1M	
	5%	3rd $1M	
	6.5%	4th $1M	
	8%	5th $1M	
	9%	6th $1M	
	10.5%	over $6M	
Arkansas	*1%	1st $3M	4%
	2%	2nd $3M	
	3%	next $5M	
	5%	next $14M	
	6%	over $25M	
California	9.3%	min. $300	6%
Colorado	5.5%	1st $50M	3%
	5.9%	balance	
Connecticut	11.5%		7.5%
Delaware	8.7%		0%
D.C.	*12.5%	min. $100	6%
Florida	5.5%		5%
Georgia	6%		3%
Hawaii	4.4%	1st $25M	4%
	5.4%	next $75M	
	6.4%	over $100M	
Idaho	8%		4%
Illinois	4%		5%
Indiana	3.4%		5%
Iowa	6%	1st $25M	4%
	8%	next $75M	
	10%	next $150M	
	12%	over $250M	
Kansas	*6.75%	over $25M	3%
Kentucky	3%	1st 25M	5%
	4%	2nd $25M	
	5%	next $50M	
	6%	next $150M	
	7.25%	over $250M	
Louisiana	4%	1st $25M	4%
	5%	2nd $25M	
	6%	next $50M	
	7%	next $100M	
	8%	over $200M	

* includes a surtax

table continued...