

Taxes on Wireless Services: Cell Phone Tax Rates by State

State Rankings	State	2023 Wireless State-Local Rate	2023 Federal USF Rate	2023 Combined Federal/State/Local Rate
1	Illinois	22.96%	10.83%	33.79%
2	Arkansas	21.34%	10.83%	32.17%
3	Washington	21.28%	10.83%	32.11%
4	New York	20.40%	10.83%	31.23%
5	Nebraska	20.04%	10.83%	30.87%
6	Kansas	18.08%	10.83%	28.91%
7	Texas	17.42%	10.83%	28.25%
8	Pennsylvania	16.77%	10.83%	27.60%
9	Utah	16.32%	10.83%	27.15%
10	Oklahoma	16.09%	10.83%	26.92%
11	Maryland	15.91%	10.83%	26.74%
12	North Dakota	15.62%	10.83%	26.45%
13	Rhode Island	15.62%	10.83%	26.45%
14	Florida	15.06%	10.83%	25.89%
15	Missouri	14.91%	10.83%	25.74%
16	Alaska	14.46%	10.83%	25.29%
17	South Dakota	14.35%	10.83%	25.18%
18	Tennessee	13.84%	10.83%	24.67%
19	Puerto Rico	13.82%	10.83%	24.65%
20	Colorado	13.42%	10.83%	24.25%
21	South Carolina	13.06%	10.83%	23.89%
22	Georgia	12.90%	10.83%	23.73%
23	California	12.78%	10.83%	23.61%
24	Arizona	12.68%	10.83%	23.51%
25	New Mexico	12.40%	10.83%	23.23%
26	District of Columbia	12.20%	10.83%	23.03%
27	West Virginia	11.60%	10.83%	22.43%
28	Louisiana	11.70%	10.83%	22.53%
29	Indiana	11.47%	10.83%	22.30%
30	Alabama	11.38%	10.83%	22.21%
31	Kentucky	11.09%	10.83%	21.92%
32	Massachusetts	10.59%	10.83%	21.42%
33	Minnesota	10.38%	10.83%	21.21%
34	Mississippi	10.04%	10.83%	20.87%
35	Iowa	9.98%	10.83%	20.81%
36	Michigan	9.94%	10.83%	20.77%
37	Wyoming	9.23%	10.83%	20.06%
38	New Jersey	9.23%	10.83%	20.06%
39	Maine	9.18%	10.83%	20.01%
40	New Hampshire	9.17%	10.83%	20.00%
41	North Carolina	9.05%	10.83%	19.88%
42	Vermont	8.90%	10.83%	19.73%
43	Ohio	8.58%	10.83%	19.41%

State Rankings	State	2023 Wireless State-Local Rate	2023 Federal USF Rate	2023 Combined Federal/State/Local Rate
44	Connecticut	8.31%	10.83%	19.14%
45	Wisconsin	7.98%	10.83%	18.81%
46	Hawaii	7.95%	10.83%	18.78%
47	Virginia	7.72%	10.83%	18.55%
48	Oregon	7.48%	10.83%	18.31%
49	Montana	6.93%	10.83%	17.76%
50	Delaware	6.79%	10.83%	17.62%
51	Nevada	5.07%	10.83%	15.90%
52	Idaho	2.89%	10.83%	13.72%
Weighted Avg.		13.70%	10.83%	24.53%
Simple Avg.		12.43%	10.83%	23.26%