

	Minumum Rate on the first \$6,250	Minumum Rate on the \$6,251-\$62,500	Minumum Rate on the amount above \$62,500	Proposed Cap	
Alabama					
Arizona					
Arkansas	2.00%	1.00%	0.50%	5,000,000	
California					
Colorado					
Connecticut					
District of Columbia					
Florida					
Georgia					
Hawaii					
Idaho					
Illinois					
Indiana	2.10%	1.05%	0.53%	10,000,000	
Iowa	2.70%	1.35%	0.67%	3,000,000	
Kansas	2.20%	1.10%	0.55%	5,000,000	
Kentucky	2%	1%	0.50%	5,000,000	
Louisiana					
Maine					
Maryland					
Massachusetts	1.80%	0.90%	0.45%	60,000,000	
Michigan	1.82%	0.91%	0.46%	10,000,000	
Minnesota					
Mississippi					
Missouri					
Nebraska	1.83%	0.92%	0.46%	1,000,000	
Nevada	2.70%	1.08%	0.41%	1,000,000	need to confirm
New Jersey					
New Mexico					
New York					
North Carolina	1.20%	0.60%	0.30%	10,000,000	
North Dakota	1.67%	0.83%	0.42%	1,000,000	
Ohio	2.09%	1.05%	0.52%	10,000,000	
Oklahoma	2.20%	1.10%	0.55%	5,000,000	
Pennsylvania					
Rhode Island	0.9%	0.45%	0.225%	1,000,000	
South Carolina					
South Dakota	1.93%	0.96%	0.48%	1,000,000	
Tennessee	2.25%	1.13%	0.56%	10,000,000	
Tennessee - food	2.45%	1.23%	0.61%		
Texas					
Utah	2.01%	1.01%	0.50%	1,000,000	

Utah food	0.20%	0.10%	0.05%	
Vermont				
Virginia				
Washington	1.93%	0.97%	0.48%	10,000,000
West Virginia	1.67%	0.84%	0.42%	
Wisconsin	2.30%	1.15%	0.58%	5,000,000
Wyoming	1.00%	0.50%	0.25%	\$1,000,000
Wyoming	\$2,644,896	\$1,421,124	\$679,500	\$4,745,520