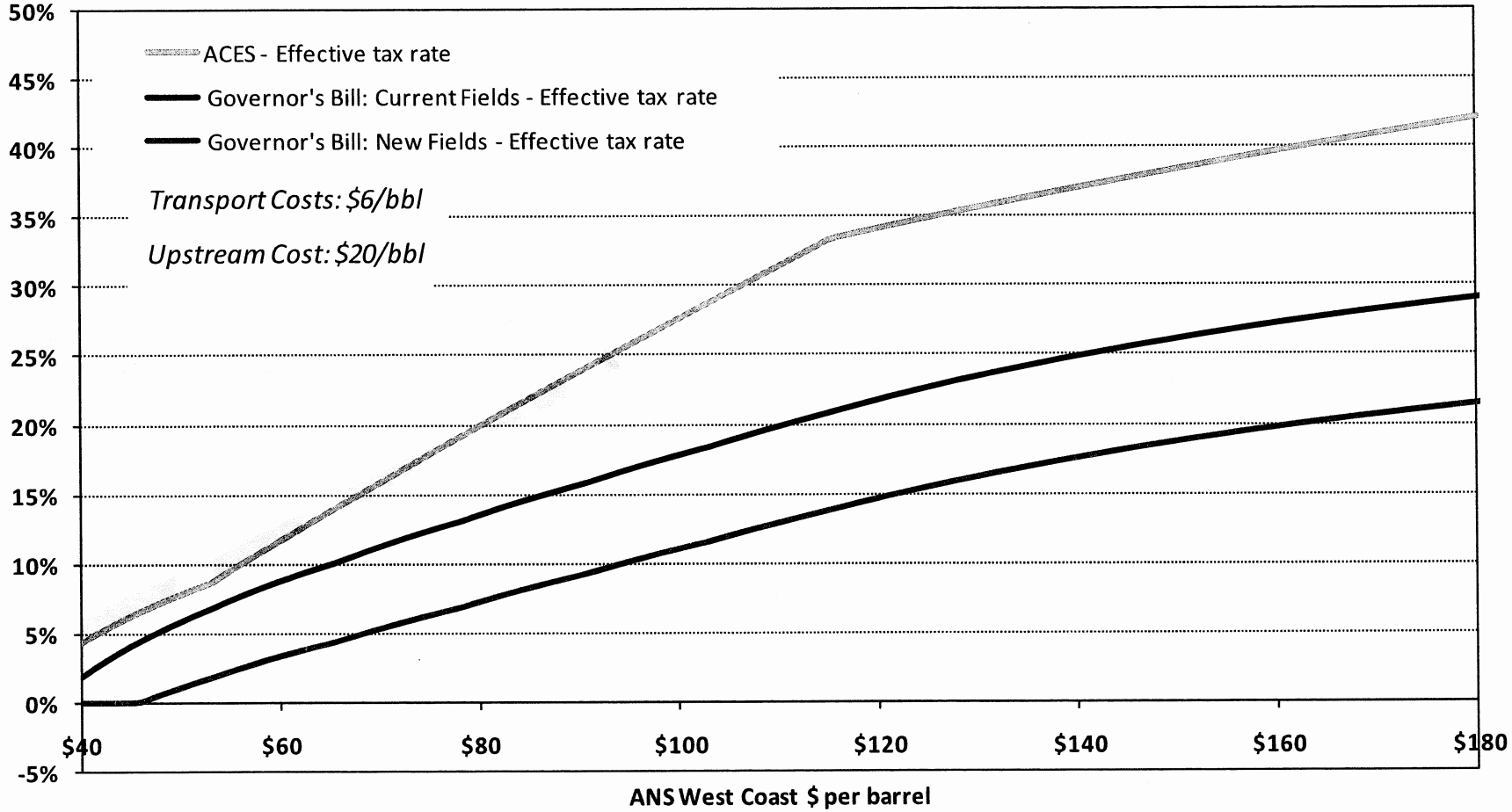Effective Tax Rates on Gross Current law and HB 110