

State and Local Tax Rates (as of 02/01/15)

STATE	STATE RATE	RANGE OF LOCAL RATES	LOCAL RATES APPLY TO USE TAX
<u>Alabama</u>	4.000%	0% - 8.5%	Yes/No (1)
<u>Alaska</u>	0.000%	0% - 7.5% (4), (7)	Yes/No (1)
<u>Arizona</u>	5.600%	0 - 7.10% (4), (7)	Yes/No (2)
<u>Arkansas</u>	6.500%	0% - 5.50% (4), (7)	Yes
<u>California</u>	7.500% (11)	0% - 2.5% (11)	Yes
<u>Colorado</u>	2.900%	0% - 7% (7)	Yes/No (1)
<u>Connecticut</u>	6.350% (8)	0%	N/A
<u>Delaware</u>	0.000% (3)	0%	N/A
<u>District of Columbia</u>	5.750%	0%	N/A
<u>Florida</u>	6.000% (8)	0% - 1.50% (4), (7)	Yes
<u>Georgia</u>	4.000% (8)	1% - 4%	Yes
<u>Hawaii</u>	4.000% (5), (8)	0% - 0.5%	N/A
<u>Idaho</u>	6.000%	0% - 3% (7)	No
<u>Illinois</u>	6.250% (8)	0% - 4.25% (7)	Yes
<u>Indiana</u>	7.000%	0%	N/A
<u>Iowa</u>	5.000%	0% - 2% (7)	No
<u>Kansas</u>	6.150% (8)	0% - 5% (7)	Yes
<u>Kentucky</u>	6.000%	0%	N/A
<u>Louisiana</u>	4.000% (8)	0% - 7% (6) (7)	Yes
<u>Maine</u>	5.500% (8)	0%	N/A
<u>Maryland</u>	6.000%	0%	N/A
<u>Massachusetts</u>	6.250%	0%	N/A
<u>Michigan</u>	6.000% (8)	0%	N/A
<u>Minnesota</u>	6.875% (8)	0% - 1% (7)	Yes
<u>Mississippi</u>	7.000% (8)	0% - 1% (7)	No
<u>Missouri</u>	4.225%	.5% - 6.625%	Yes/No (1)
<u>Montana</u>	0.000%	0%	N/A
<u>Nebraska</u>	5.50%	0% - 2% (7)	Yes
<u>Nevada</u>	6.85% (10)	0% - 1.25%	Yes
<u>New Hampshire</u>	0.000%	0%	N/A
<u>New Jersey</u>	7.000%	0%	N/A
<u>New Mexico</u>	5.125%	.125% - 6.625%	No
<u>New York</u>	4.00%	0% - 5%	Yes
<u>North Carolina</u>	4.750% (8)	2% - 3%	Yes

<u>North Dakota</u>	5.000% (8)	0% - 3% (4), (7)	Yes
<u>Ohio</u>	5.750%	0 - 2.25%	Yes
<u>Oklahoma</u>	4.500%	0% - 6.35% (7)	Yes/No (1)
<u>Oregon</u>	0.000%	0%	N/A
<u>Pennsylvania</u>	6.000%	0% - 2% (7)	No
<u>Rhode Island</u>	7.000%	0%	N/A
<u>South Carolina</u>	6.000% (8)	0% - 3% (7)	Yes
<u>South Dakota</u>	4.000% (8), (9)	0% - 2% (7)	Yes
<u>Tennessee</u>	7.000% (8)	1.5% - 2.75% (4)	Yes
<u>Texas</u>	6.250%	0% - 2% (7)	Yes
<u>Utah</u>	4.700% (8)	1% - 6.25%	Yes
<u>Vermont</u>	6.000% (8)	0% - 1% (7)	No
<u>Virginia</u>	4.300% (8)	1% - 2.2%	Yes
<u>Washington</u>	6.500%	.5% - 3.10%	Yes
<u>West Virginia</u>	6.000%	0% - 1%	Yes
<u>Wisconsin</u>	5.000%	0% - 1.75% (7)	Yes/No (1)
<u>Wyoming</u>	4.000% (8)	0% - 4% (7)	Yes

Footnotes:

1. Some of the cities and counties do apply use tax.
2. Some of the cities do apply use tax. The counties do not apply a use tax.
3. Delaware does not have a sales tax. They do have a rental tax of 1.991%.
4. A cap on the local sales/use tax applies on sales of any item of tangible personal property.
5. There is a .500% use tax on merchandise imported into the state for resale purposes. Imports for consumption are taxed at the same rate as the sales tax.
6. The combined local rates for a particular city range from 1.8% to 7%.
7. Some local jurisdictions do not impose a sales tax.
8. The state has reduced rates for sales of certain types of items.
9. Sales and deliveries to certain Indian reservations are subject to the Tribal sales, use and excise taxes in lieu of the state sales, use and excise tax. City sales tax may still apply.
10. The Nevada Minimum Statewide Tax rate of 6.85% consists of several taxes combined: Two state taxes apply -- 2.00% Sales Tax and the 2.6% Local School Support Tax which equal the state rate of 4.6%. Two county taxes also apply -- 0.50% BasicCity-County Relief Tax and 1.75% Supplemental City-County Relief Tax equals an additional city/county rate of 2.25% for a total of 6.85%. Previously, the matrix displayed only these rates state level taxes. However, since the two county taxes apply to every county in the state, Nevada's minimum statewide tax rate is considered to be 6.85%.
11. Note that the true California state sales tax rate is 6.5%. There is a statewide county tax of 1% and therefore, the lowest rate anywhere in California is 7.5%. We have listed the combined state/county rate as the state rate to eliminate confusion.

Please contact your state DMV for current tax rates and fees that may apply to your purchase.