

2013 | All States Sales & Use Tax Key Facts and Figures

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General Information

State	State Rate*	Sales Tax Holidays (2013)
Alabama	4%	February 22-24: severe weather preparedness items priced at \$60 or less, except for portable generators and power cords used to provide light or communications or preserve food in the event of a power outage, which are covered as long as they cost \$1,000 or less. August 2-4: clothing (not accessories or protective or recreational equipment) priced at \$100 or less per item; single purchases, priced at \$750 or less, of computers, computer software, and school computer equipment; noncommercial purchases of school supplies, school art supplies, and school instructional materials priced at \$50 or less per item; noncommercial book purchases priced at \$30 or less per book.
Alaska	no sales tax	
Arizona	5.6% eff. June 1 (6.6% prior)	No
Arkansas	6.5% eff. July 1 (6% prior)	August 3-4: clothing items under \$100, clothing accessories or equipment under \$50, school art supplies, school instructional materials, and school supplies.
California	7.5%	No
Colorado	2.9%	No
Connecticut	6.35%	August 18-24: clothing and footwear (not accessories or athletic or protective wear) costing less than \$300 per item.
Delaware	no sales tax	N/A
District of Columbia	6%	No
Florida	6%	August 2-4: clothing, wallets, and bags (excluding briefcases, suitcases, and other garment bags) priced at up to \$75 per item; school supplies priced at up to \$15 per item; personal computers & related accessories priced at up to \$750 and purchased for noncommercial home/personal use. August 9-10: clothing and footwear with a sales price of \$100 or less per article or pair, excluding accessories; single purchases for noncommercial use of \$1,000 or less of personal computers and related accessories; general school supplies priced at up to \$20 per item. October 4-6: ENERGY STAR® and WaterSense® products purchased for noncommercial use with a sales price of \$1,500 or less per product.
Georgia	4%	
Hawaii	4%	No
Idaho	6%	No
Illinois	6.25%	No
Indiana	7%	No
Iowa	6%	August 2-3: clothing and footwear (not accessories, rentals, or athletic or protective wear) with a sales price of less than \$100 per item.
Kansas	6.15% eff. July 1 (6.3% prior)	No
Kentucky	6%	No
Louisiana	4%	May 25-26: first \$1,500 of sales price of hurricane preparedness items. Excludes items purchased at airports, hotels, convenience stores, or entertainment complexes. August 2-3: first \$2,500 of sales price of noncommercial purchases (not leases) of items of tangible personal property (not vehicles or meals). Does not apply to local taxes. However, St. Charles Parish will waive its local Louisiana sales tax during the same weekend as the state holiday. September 6-8: personal purchases of guns, ammunition, and hunting supplies. Excludes animal purchases for the use of hunting.
Maine	5.5% eff. Oct. 1 (5% prior)	No
Maryland	6%	February 16-18: ENERGY STAR products and solar water heaters. August 11-17: items of clothing (not accessories) and footwear with a taxable price of \$100 or less.
Massachusetts	6.25%	No
Michigan	6%	No
Minnesota	6.875%	No
Mississippi	7%	July 26-27: clothing or footwear (not accessories, rentals, skis, swim fins, or skates) with a sales price under \$100 per item.
Missouri	4.225%	
Montana	no sales tax	N/A
Nebraska	5.5%	No
Nevada	6.5% eff. June 1 (6.85% prior)	No
New Hampshire	no sales tax	N/A
New Jersey	7%	No
New Mexico	5.125% gross receipts/compensating rate for personal property; 5% compensating rate for services	August 2-4: footwear & clothing (not accessories or athletic or protective wear) priced at less than \$100/item; school supplies, computers priced at up to \$1,000/item; computer peripherals priced at up to \$500/item. Vendor participation not required.
New York	4%	No. However, clothing, footwear, and items used to make or repair exempt clothing sold for less than \$110 (per item of clothing or per pair of footwear) are exempt from the state sales and use tax and the state imposed sales tax in the Metropolitan Commuter Transportation District (MCTD).
North Carolina	4.75%	August 2-4: clothing (not accessories or protective equipment) and school supplies with a sales price of \$100 or less per item; school instructional materials with a sales price of \$300 or less per item; sport/recreational equipment with a sales price of \$50 or less per item; computers with a sales price of \$3,500 or less; computer supplies with a sales price of \$250 or less per item. November 1-3: qualified ENERGY STAR products sold for non-business use, including clothes washers, freezers and refrigerators, central and room air conditioners, air-source heat pumps, ceiling fans, dehumidifiers, and programmable thermostats.
North Dakota	5%	
Ohio	5.75% eff. Sept. 1 (5.5% prior)	No
Oklahoma	4.5%	August 2-4: items of clothing and footwear (not accessories, rentals, or athletic or protective clothing) with a sales price of less than \$100.
Oregon	no sales tax	N/A
Pennsylvania	6%	No
Rhode Island	7%	No
South Carolina	6%	August 2-4: clothing (not rentals), clothing accessories, footwear, school supplies, computers, printers, printer supplies, computer software, bath wash clothes, bed linens, pillows, bath towels, shower curtains, and bath rugs.
South Dakota	4%	No
Tennessee	7%	August 2-4: clothing (not accessories), school supplies, and school art supplies with a sales price of \$100 or less per item; computers with a sales price of \$1,500 or less per item.
Texas	6.25%	May 25-27: the following ENERGY STAR products: air conditioners (sales price up to \$6,000), clothes washers, ceiling fans, dehumidifiers, dishwashers, incandescent or fluorescent light bulbs, programmable thermostats, and refrigerators (sales price up to \$2,000). August 9-11: clothing and footwear (not accessories, athletic or protective wear, or rentals) and school supplies and backpacks with sales price of less than \$100 per item.
Utah	4.7%	No
Vermont	6%	No
Virginia	July 1: 5.3% comb. statewide rates (5% prior)	May 25-31: portable generators with selling price of \$1,000 or less and other hurricane preparedness items with selling price of \$60 or less.
Washington	6.5%	No
West Virginia	6%	No
Wisconsin	5%	No
Wyoming	4% (3% state rate + 1% temporary rate)	No

Sales & Use Tax Incentive Information

State	Manufacturing Incentives	R & D Incentives	Other Business Incentives
Alabama	Yes	Yes	Yes
Alaska	N/A	N/A	N/A
Arizona	Yes	Yes	Yes
Arkansas	Yes	Yes	Yes
California	Yes	Yes	Yes
Colorado	Yes	Yes	Yes
Connecticut	Yes	Yes	Yes
Delaware	(Lessee use tax & manufacturer's gross receipts tax incentives)	N/A	(Lessee use tax and gross receipts tax incentives for lessors, retailers, wholesalers, manufacturers, contractors, and occupational licensees)
District of Columbia	Yes	No	No
Florida	Yes	Yes	Yes
Georgia	Yes	Yes	Yes
Hawaii	Yes	Yes	Yes
Idaho	Yes	Yes	Yes
Illinois	Yes	Yes	Yes
Indiana	Yes	Yes	Yes
Iowa	Yes	Yes	Yes
Kansas	Yes	Yes	Yes
Kentucky	Yes	Yes	Yes
Louisiana	Yes	Yes	Yes
Maine	Yes	Yes	Yes
Maryland	Yes	Yes	Yes
Massachusetts	Yes	Yes	Yes
Michigan	Yes	Yes	No
Minnesota	Yes	Yes	Yes
Mississippi	Yes	Yes	Yes
Missouri	Yes	Yes	Yes
Montana	N/A	N/A	N/A
Nebraska	Yes	Yes	Yes
Nevada	Yes	No	No
New Hampshire	N/A	N/A	N/A
New Jersey	Yes	Yes	Yes
New Mexico	Yes	No	Yes
New York	Yes	Yes	Yes
North Carolina	Yes	Yes	Yes
North Dakota	Yes	Yes	Yes
Ohio	Yes	Yes	Yes
Oklahoma	Yes	Yes	Yes
Oregon	N/A	N/A	N/A
Pennsylvania	Yes	Yes	Yes
Rhode Island	Yes	Yes	Yes
South Carolina	Yes	Yes	Yes
South Dakota	No	No	No
Tennessee	Yes	Yes	Yes
Texas	Yes	Yes	Yes
Utah	Yes	Yes	Yes
Vermont	Yes	Yes	No
Virginia	Yes	Yes	Yes
Washington	Yes	Yes	Yes
West Virginia	Yes	Yes	Yes
Wisconsin	Yes	Yes	No
Wyoming	Yes	No	Yes

SST States

States that are full members of the Streamlined Sales and Use Tax (SST) Agreement are as follows:

Arkansas	North Carolina
Georgia	North Dakota
Indiana	Oklahoma
Iowa	Rhode Island
Kansas	South Dakota
Kentucky	Utah
Michigan	Vermont
Minnesota	Washington
Nebraska	West Virginia
Nevada	Wisconsin
New Jersey	Wyoming

States that are associate members of the SST Agreement are as follows:

Ohio	Tennessee
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Return Due Date

In most states, monthly sales and use tax returns must be filed by the 20th of the month. However, the following states have different return due dates:

California	North Dakota
Connecticut	Ohio
Iowa	Utah
Kansas	Vermont
Maine	Washington
Nevada	Wisconsin
New Mexico	Wyoming

Information is current as of 5/7/2013

* Rates are general state-level sales and use tax rates. Names of taxes may vary.



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