

# 2016 | All States Sales & Use Tax Key Facts and Figures

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## General Information

State	State Rate*	Sales Tax Holidays (2016)
Alabama	4%	⇒ <b>February 26-28:</b> 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.
Alaska	no sales tax	N/A
Arizona	5.6%	No <b>August 5-7:</b> 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.
Arkansas	6.5%	⇒ <b>August 6-7:</b> 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%	⇒ <b>August 21-27:</b> clothing and footwear (not accessories or athletic or protective wear) costing less than \$100 per item.
Delaware	no sales tax	N/A
District of Columbia	5.75%	No <b>August 5-7:</b> clothing (excluding watches, watchbands, jewelry, umbrellas, and handkerchiefs), footwear (excluding skis, swim fins, roller blades, and skates), and bags (including handbags, backpacks, fanny packs, and diaper bags) with a sales price of \$60 or less per item; specified school supplies with a sales price of \$15 or less per item.
Florida	6%	⇒
Georgia	4%	⇒ <b>July 30-31:</b> 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.
Hawaii	4%	No <b>September 30-October 2:</b> ENERGY STAR® and WaterSense® products purchased for noncommercial use with a sales price of \$1,500 or less per product.
Idaho	6%	No
Illinois	6.25%	No
Indiana	7%	No
Iowa	6%	⇒ <b>August 5-6:</b> clothing and footwear (not accessories, rentals, or athletic or protective wear) with a sales price of less than \$100 per item.
Kansas	6.5%	No <b>May 28-29:</b> first \$1,500 of sales price of hurricane preparedness items. Excludes items purchased at airports, hotels, convenience stores, or entertainment complexes.
Kentucky	6%	No
Louisiana	4% through 3/31/16; 5% effective 4/1/16	⇒ <b>August 5-6:</b> first \$2,500 of sales price of noncommercial purchases (not leases) of tangible personal property items (not vehicles or meals). Not applicable to local taxes. However, St. Charles Parish & St. John the Baptist Parish may waive local sales tax during the state holiday period. <b>September 2-4:</b> personal purchases of guns, ammunition, and hunting supplies. Excludes animal purchases for the use of hunting.
Maine	5.5%	No <b>February 13-15:</b> ENERGY STAR products and solar water heaters.
Maryland	6%	⇒ <b>August 14-20:</b> items of clothing (not accessories) and footwear with a taxable price of \$100 or less.
Massachusetts	6.25%	No <b>July 29-30:</b> clothing or footwear (not accessories, rentals, skis, swim fins, or skates) with a sales price under \$100 per item.
Michigan	6%	No <b>September 2-4:</b> retail sales of firearms, ammunition, and hunting supplies. Includes archery equipment. Excludes animals used for hunting.
Minnesota	6.875%	No
Mississippi	7%	⇒
Missouri	4.225%	⇒ <b>April 19-25:</b> retail sales of ENERGY STAR certified new appliances of up to \$1,500 per appliance.
Montana	no sales tax	N/A
Nebraska	5.5%	No <b>August 5-7:</b> noncommercial purchases of clothing (not accessories) with taxable value of \$100 or less per item; school supplies up to \$50 per purchase; computer software with taxable value of \$350 or less; personal computers and computer peripheral devices up to \$1,500; and graphing calculators with a taxable value of \$150 or less. Localities may opt out. If less than 2% of retailer's merchandise qualifies, retailer must offer a tax refund in lieu of tax holiday.
Nevada	6.85%	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	⇒ <b>August 5-7:</b> footwear & clothing (not accessories or athletic or protective wear), book bags, backpacks, maps and globes of less than \$100/item; school supplies of less than \$30/item; computers of up to \$1,000/item; computer peripherals of up to \$500/item; handheld calculators of less than \$200/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%	No
North Dakota	5%	No <b>August 5-7:</b> school supplies with a price of \$20 or less, clothing with a price of \$75 or less, and school instructional materials with a price of \$20 or less.
Ohio	5.75%	⇒
Oklahoma	4.5%	⇒ <b>August 5-7:</b> 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%	⇒ <b>August 5-7:</b> 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% through 5/31/16; 4.5% effective 6/1/16	No
Tennessee	7%	⇒ <b>July 29-31:</b> 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%	⇒ <b>April 23-25:</b> Emergency preparation supplies (including portable generators) priced under \$3,000; hurricane shutters & emergency ladders priced under \$300; batteries, fuel containers, coolers, portable radios, first aid kits, flashlights, smoke detectors, & other items priced under \$75.
Utah	4.7%	No <b>May 28-30:</b> the following ENERGY STAR products: air conditioners (of up to \$6,000), clothes washers, ceiling fans, dehumidifiers, dishwashers, light bulbs, programmable thermostats, and refrigerators (of up to \$2,000). WaterSense products & specified water-conserving products for home use.
Vermont	6%	No <b>August 5-7:</b> clothing and footwear (not accessories, athletic or protective wear, or rentals), school supplies, and backpacks with sales price of less than \$100 per item.
Virginia	5.3% (4.3% state rate + 1% local rate imposed by all localities)	⇒ <b>August 5-7:</b> Combined three-day annual tax holiday for: Hurricane preparedness items: portable generators with selling price of \$1,000 or less, gas powered chain saws with a sales price of \$350 or less, chainsaw accessories with a sales price of \$60 or less per item, and other hurricane preparedness items with selling price of \$60 or less. School supplies and clothing: clothing and footwear with selling price of \$100 or less per item, and school supplies with selling price of \$20 or less per item. ENERGY STAR and WaterSense items: noncommercial purchases of ENERGY STAR and WaterSense qualified products with a sales price of \$2,500 or less per item.
Washington	6.5%	No
West Virginia	6%	No
Wisconsin	5%	No
Wyoming	4%	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	Yes	N/A	Yes
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	Yes
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	Yes
New Hampshire	N/A	N/A	N/A
New Jersey	Yes	Yes	Yes
New Mexico	Yes	Yes	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	Yes	No	Yes
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 Dakota
Georgia	Ohio
Indiana	Oklahoma
Iowa	Rhode Island
Kansas	South Dakota
Kentucky	Utah
Michigan	Vermont
Minnesota	Washington
Nebraska	West Virginia
Nevada	Wisconsin
New Jersey	Wyoming
North Carolina	

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

Tennessee

### Return Due Date

In most states, monthly sales and use tax returns must be filed by the 20<sup>th</sup> 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 5/2/2016

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



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