8-Dec-14	
Please see Excel or PDF file (above) for previous data	

Comparison of State and Local Retail Sales Taxes, 2014

State	State Rate	Range of Local Rates
Alahama	4.0	0.0 - 7.0
Alabama Alaska	4.0	0.0 - 7.0
Arizona	5.6	0.0 - 5.125
Arkansas	6.5	0.0 - 5.5
California [a]	7.5	0.75 - 2.5 0.0 - 7.0
Colorado Connecticut	2.9 6.35	0.0 - 7.0
Delaware District of Columbia	5.75	
Florida	6.0	0.0 - 3.0
	4.0	2.0 - 4.0
Georgia	4.0	2.0 - 4.0 0.0 - 0.5
Hawaii [b] Idaho		
Illinois	6.0 6.25	0.0 - 3.0
Indiana	6.25 7.0	0.0 - 3.75
lowa	6.0	0.0 - 1.0
Kansas	6.15	0.0 - 3.5
Kentucky	6.0	
Louisiana	4.0	0.0 - 7.0
Maine	5.5	
Maryland	6.0	
Massachusetts	6.25	
Michigan	6.0	
Minnesota	6.875	0.0 - 1.0
Mississippi	7.0	0.0 - 1.0
Missouri	4.225	0.5 - 5.0
Montana [c]		
Nebraska	5.5	0.0 - 2.0
Nevada	6.85	0.0 - 1.25
New Hampshire		
New Jersey [d]	7.0	0.0 - 3.5
New Mexico [b]	5.125	0.375 - 3.5625
New York	4.0	3.0 - 4.875
North Carolina	4.75	2.0 - 2.75
North Dakota Ohio	5.0	0.0 - 3.0
	5.75 4.5	0.75 - 2.25 0.25 - 6.5
Oklahoma	4.5	0.25 - 0.5
Oregon	6.0	
Pennsylvania Rhode Island	6.0 7.0	0.0 - 2.0
South Carolina	6.0 4.0	0.0 - 2.5
South Dakota [b]	4.0 7.0	0.0 - 2.0 1.5 - 5.00
Tennessee		
Texas Utah [a]	6.25 5.95	0.0 - 2.0 0.0 - 2.1
Vermont	5.95 6.0	
		0.0 - 1.0
Virginia [a]	5.3	0.0 - 0.7
Washington	6.5	0.5 - 3.1
West Virginia	6.0	0.0 - 1.0 0.0 - 1.75
Wisconsin	5.0	
Wyoming	4.0	0.0 - 2.0

Note: Delaware has a rental tax of 2.011%

[a] Three states levy mandatory, statewide, local add-on sales taxes at the state level: California (1%), Utah (1.25%), Virginia (1%), that we include in their state sales tax.
[b] The sales taxes in Hawaii, New Mexico and South Dakota have broad bases that include many services, so their rates are not strictly comparable to other states.
[c] Due to data limitations, table does not include sales taxes in local resort areas in Montana.
[d] Some counties in New Jersey are not subject to statewide sales tax rates and collect a local rate of 3.5%. Their average local score is represented as a negative.

Tax Foundation, as of July 1, 2014. http://taxfoundation.org/article/state-and-local-sales-tax-rates-midyear-2014

4-Dec-13	
Please see Excel or PDF file (above) for previous data	

Comparison of State and Local Retail Sales Taxes, 2013

Alabama 4.0 0.0 - 7.0 Alaska 0.0 - 7.5 Arizona 5.6 0.0 - 7.125 Arkansas 6.5 0.0 - 7.5 Colorado 2.9 0.0 - 7.5 Connecticut 6.4 Delaware District of Columbia 6.0 0.0 - 1.5 Georgia 4.0 2.0 - 4.0 Hawaii [b] 4.0 0.0 - 0.5 Idaho 6.0 0.0 - 2.5 Illinois 6.3 0.0 - 3.75 Indiana 7.0 Iowa 6.0 0.0 - 1.0 Kansas 6.2 0.0 - 3.5 Kentucky 6.0 Louisiana 4.0 0.0 - 7.0 Maryland 6.0 Minnesota 6.9 0.0 - 1.0 Mississippi 7.0 0.0 - 0.25 Missouri 4.2 0.5 - 4.75 Montana [c]	State	State Rate	Range of Local Rates
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Oklahoma 4.5 0.25 - 6.5 Oregon Pennsylvania 6.0 0.0 - 2.0 Rhode Island 7.0 South Carolina 6.0 0.0 - 3.0 South Dakota [b] 4.0 0.0 - 2.0 Tennessee 7.0 1.5 - 2.75 Texas 6.3 0.0 - 2.0 Utah [a] 6.0 0.0 - 2.0 Vermont 6.0 0.0 - 1.0	North Dakota	5.0	0.0 - 3.0
Oregon Pennsylvania 6.0 0.0 - 2.0 Rhode Island 7.0 South Carolina 6.0 0.0 - 3.0 South Dakota [b] 4.0 0.0 - 2.0 Tennessee 7.0 1.5 - 2.75 Texas 6.3 0.0 - 2.0 Utah [a] 6.0 0.0 - 2.0 Vermont 6.0 0.0 - 1.0	Ohio	5.5	0.75 - 2.25
Pennsylvania 6.0 0.0 - 2.0 Rhode Island 7.0 South Carolina 6.0 0.0 - 3.0 South Dakota [b] 4.0 0.0 - 2.0 Tennessee 7.0 1.5 - 2.75 Texas 6.3 0.0 - 2.0 Utah [a] 6.0 0.0 - 2.0 Vermont 6.0 0.0 - 1.0	Oklahoma	4.5	0.25 - 6.5
Pennsylvania 6.0 0.0 - 2.0 Rhode Island 7.0 South Carolina 6.0 0.0 - 3.0 South Dakota [b] 4.0 0.0 - 2.0 Tennessee 7.0 1.5 - 2.75 Texas 6.3 0.0 - 2.0 Utah [a] 6.0 0.0 - 2.0 Vermont 6.0 0.0 - 1.0	Oregon		
South Carolina 6.0 0.0 - 3.0 South Dakota [b] 4.0 0.0 - 2.0 Tennessee 7.0 1.5 - 2.75 Texas 6.3 0.0 - 2.0 Utah [a] 6.0 0.0 - 2.0 Vermont 6.0 0.0 - 1.0		6.0	0.0 - 2.0
South Dakota [b] 4.0 0.0 - 2.0 Tennessee 7.0 1.5 - 2.75 Texas 6.3 0.0 - 2.0 Utah [a] 6.0 0.0 - 2.0 Vermont 6.0 0.0 - 1.0	Rhode Island	7.0	
Tennessee 7.0 1.5 - 2.75 Texas 6.3 0.0 - 2.0 Utah [a] 6.0 0.0 - 2.0 Vermont 6.0 0.0 - 1.0	South Carolina	6.0	0.0 - 3.0
Texas 6.3 0.0 - 2.0 Utah [a] 6.0 0.0 - 2.0 Vermont 6.0 0.0 - 1.0	South Dakota [b]	4.0	0.0 - 2.0
Utah [a] 6.0 0.0 - 2.0 Vermont 6.0 0.0 - 1.0	Tennessee	7.0	1.5 - 2.75
Vermont 6.0 0.0 - 1.0	Texas	6.3	
	Utah [a]	6.0	0.0 - 2.0
Virginia [a] 5.3 0.0 - 0.7	Vermont	6.0	0.0 - 1.0
	Virginia [a]	5.3	0.0 - 0.7
Washington 6.5 0.5 - 3.1	Washington	6.5	0.5 - 3.1
West Virginia 6.0 0.0 - 1.0		6.0	0.0 - 1.0
Wisconsin 5.0 0.0 - 1.5	Wisconsin	5.0	0.0 - 1.5
Wyoming 4.0 0.0 - 2.0	Wyoming	4.0	0.0 - 2.0

Note: Delaware has a rental tax of 2.011%

[a] Three states levy mandatory, statewide, local add-on sales taxes at the state level: California (1%), Utah (1.25%), Virginia (1%), that we include in their state sales tax.
[b] The sales taxes in Hawaii, New Mexico and South Dakota have broad bases that include many services, so their rates are not strictly comparable to other states.
[c] Due to data limitations, table does not include sales taxes in local resort areas in Montana.
[d] Some counties in New Jersey are not subject to statewide sales tax rates and collect a local rate of 3.5%. Their average local score is represented as a negative.

Tax Foundation, as of August 28, 2013. http://taxfoundation.org/article/state-and-local-sales-tax-rates-midyear-2013

28-Jan-13

Comparison of State and Local Retail Sales Taxes, 2012

State	State Rate	Range of Local Rates
Alabama	4.0	0.0 - 8.0
Alaska		0.0 - 7.5
Arizona	6.6	0.0 - 7.125
Arkansas	6.0	0.0 - 5.13
California [a]	7.25	0.0 - 2.5
Colorado	2.9	0.0 - 7.5
Connecticut	6.35	
Delaware		
District of Columbia	6.0	
Florida	6.0	0.0 - 1.5
Georgia	4.0	1.0 - 4.0
Hawaii [b]	4.0	0.0 - 0.5
Idaho	6.0	0.0 - 2.5
Illinois	6.25	0.0 - 3.5
Indiana	7.0	
lowa	6.0	0.0 - 1.0
Kansas	6.3	0.0 - 3.5
Kentucky	6.0	
Louisiana	4.0	4.0 - 7.0
Maine	5.0	4.0 7.0
Maryland	6.0	
Massachusetts	6.25	
Michigan	6.0	
Minnesota	6.875	0.0 - 1.0
Mississippi	7.0	0.0 - 0.25
Missouri	4.225	0.5 - 5.5
Montana [c]	4.225	
Nebraska	5.5	0.0 - 1.5
Nevada	6.85	0.0 - 1.25
New Hampshire		0.0 - 1.25
New Jersey [d]	7.0	
New Mexico [b]	5.125	0.375 - 3.5
New York	4.0	3.0 - 4.875
North Carolina	4.75	2.0 - 2.5
North Dakota	5.0	0.0 - 3.0
Ohio	5.5	0.75 - 2.25
Oklahoma	4.5	0.25 - 6.5
Oregon		
Pennsylvania	6.0	0.0 - 2.0
Rhode Island	7.0	
South Carolina	6.0	0.0 - 3.0
South Dakota [b]	4.0	0.0 - 2.0
Tennessee	7.0	1.5 - 2.75
Texas	6.25	0.0 - 2.0
Utah [a]	5.95	0.0 - 2.0
Vermont	6.0	0.0 - 1.0
Virginia [a]	5.0	
Washington	6.5	0.5 - 3.0
West Virginia	6.0	0.0 - 1.0
Wisconsin	5.0	0.0 - 1.5
Wyoming	4.0	0.0 - 2.0
		0.0 2.0

Note: Delaware has a rental tax of 2.011%
[a] Three states levy mandatory, statewide, local add-on sales taxes at the state level: California (1%), Utah (1.25%), Virginia (1%), that we include in their state sales tax.
[b] The sales taxes in Hawaii, New Mexico and South Dakota have broad bases that include many services.
[c] Due to data limitations, table does not include sales taxes in local resort areas in Montana.
[d] Some counties in New Jersey are not subject to statewide sales tax rates and collect a local rate of 3.5%.

Tax Foundation, as of July 31, 2012. http://taxfoundation.org/article/state-and-local-sales-taxes-midyear-2012

	Food Items		Maximum	Maximum
State	Taxable (T)	State	Local	State/Local
	Exempt (E)	Rate	Rate	Rate
	-	4.0		10.0
Alabama	T	4.0	8.0	12.0
Alaska	Т		7.5	7.5
Arizona	E T*	5.6	5.5	11.1
Arkansas	T*	6.0	5.5	11.5
California	E	7.25	3.0	10.25
Colorado	E	2.9	7.0	9.9
Connecticut	E	6.0		6.0
District of Columbia	E	6.0		6.0
Florida	E	6.0	1.5	7.5
Georgia	E [1]	4.0	4.0	8.0
Hawaii	T**	4.0	0.5	4.5
Idaho	T**	6.0	3.0	9.0
Illinois	T*	6.25	4.25	10.5
Indiana	E	7.0		7.0
lowa	E	6.0	2.0	8.0
Kansas	T**	5.3	3.5	8.8
Kentucky	E	6.0		6.0
Louisiana	E [1]	4.0	6.75	10.75
Maine	E	5.0		5.0
Maryland	E	6.0		6.0
Massachusetts	E	6.25		6.25
Michigan	E	6.0		6.0
Minnesota	E	6.875	1.0	7.875
Mississippi	Т	7.0	0.25	7.25
Missouri	T*	4.225	4.75	8.975
Nebraska	E	5.5	2.0	7.5
Nevada	E	6.85	1.25	8.1
New Jersey	E	7.0		7.0
New Mexico	E	5.0	5.625	10.625
New York	E	4.0	5.0	9.0
North Carolina	E [1]	5.75	3.0	8.75
North Dakota	E	5.0	2.5	7.5
Ohio	E	5.5	2.25	7.75
Oklahoma	T**	4.5	6.35	10.85
Pennsylvania	E	6.0	2.0	8.0
Rhode Island	E	7.0		7.0
South Carolina	E	6.0	3.0	9.0
South Dakota	T**	4.0	2.0	6.0
Tennessee	T*	7.0	2.75	9.75
Texas	E	6.25	2.0	8.25
Utah	T*	4.7	5.25	9.95
Vermont	E	6.0	1.0	7.0
Virginia	T*	4.0	1.0	5.0
Washington	E	6.5	3.0	9.5
West Virginia	T*	6.0		6.0
Wisconsin	E	5.0	1.5	6.5
Wyoming	T**	4.0	4.0	8.0

3-Mar-10 Comparison of State and Local Retail Sales Taxes, 2010

Note: Delaware, Montana, New Hampshire, and Oregon have no state or local sales tax.

* Food taxed at lower rate.

** Rebate or income tax credit allowed to offset sales tax on food.

[1] Food exempt from state tax, but subject to local taxes.

Sources: Federation of Tax Administrators, February 2010. http://www.taxadmin.org/fta/rate/sales.pdf Sales Tax Institute, March 1, 2010.

http://www.salestaxinstitute.com/sales_tax_rates.php

	Food Items		Maximum	Maximum
State	Taxable (T)	State	Local	State/Local
	Exempt (E)	Rate	Rate	Rate
Alabama	т	4.0	8.0	12.0
Alaska	Ť		7.5	7.5
Arizona	Ē	5.6	5.5	11.1
Arkansas	T*	6.0	5.5	11.5
California	Ē	6.25	2.5	8.75
Colorado	E	2.9	7.0	9.9
Connecticut	E	6.0		6.0
District of Columbia	E	5.75		5.75
Florida	E	6.0	1.5	7.5
		0.0 4.0	3.0	7.0
Georgia	E [2] T**	4.0 4.0		7.0 4.5
Hawaii	т**		0.5	
Idaho	Т*	6.0 6.25	3.0	9.0 9.25
Illinois		6.25	3.0	
Indiana	E	6.0		6.0
lowa	E T**	5.0	2.0	7.0
Kansas	-	5.3	3.0	8.3
Kentucky	E	6.0		6.0
Louisiana	E [2]	4.0	6.75	10.75
Maine	E	5.0		5.0
Maryland	E	6.0		6.0
Massachusetts	E	5.0		5.0
Michigan	E	6.0		6.0
Minnesota	E	6.5	1.0	7.5
Mississippi	Т	7.0	0.25	7.25
Missouri	T*	4.225	4.75	8.975
Nebraska	E	5.5	2.0	7.5
Nevada	E	6.5	1.25	7.75
New Jersey	E	7.0		7.0
New Mexico	E	5.0	3.438	8.438
New York	E	4.0	5.0	9.0
North Carolina	E [2]	4.25	3.0	7.25
North Dakota	E	5.0	2.5	7.5
Ohio	E	5.5	2.25	7.75
Oklahoma	T**	4.5	6.0	10.5
Pennsylvania	E	6.0	1.0	7.0
Rhode Island	E	7.0		7.0
South Carolina	Т	6.0	2.0	8.0
South Dakota	T**	4.0	2.0	6.0
Tennessee	T*	7.0	2.75	9.75
Texas	E	6.25	2.0	8.25
Utah		4.65	3.6	8.25
Vermont	E	6.0	1.0	7.0
Virginia		4.0	1.0	5.0
Washington	Ē	6.5	2.5	9.0
West Virginia	T*	6.0		6.0
Wisconsin	Ē	5.0	1.0	6.0
Wyoming	E [3]	4.0	3.0	7.0

4-Apr-08 Comparison of State and Local Retail Sales Taxes, 2008

Note: Delaware, Montana, New Hampshire, and Oregon have no state or local sales tax.

* Food taxed at lower rate.

** Rebate or income tax credit allowed to offset sales tax on food.

[1] Food purchased for consumption off-premises.

[2] Food exempt from state tax, but subject to local taxes.

[3] Food exempt from state tax through 6/30/08. A rebate or income tax credit is allowed to offset sales tax on food.

Sources: Federation of Tax Administrators, March 2008. http://www.taxadmin.org/fta/rate/sales.html Sales Tax Institute, April 1, 2008.

http://www.salestaxinstitute.com/sales_tax_rates.php

	Food Items		Maximum	Maximum
State	Taxable (T)	State	Local	State/Local
Oldic	Exempt (E)	Rate	Rate	Rate
	- 1 - 1 - 1			
Alabama	Т	4.0	8.0	12.0
Alaska	Т		7.0	7.0
Arizona	E	5.6	5.125	10.725
Arkansas	Т	6.0	5.5	11.5
California	E	6.25	2.5	8.75
Colorado	E	2.9	7.0	9.9
Connecticut	E	6.0		6.0
District of Columbia	E	5.75		5.75
Florida	E	6.0	1.5	7.5
Georgia	E [2]	4.0	3.0	7.0
Hawaii	T*	4.0	0.5	4.5
Idaho	Т*	6.0	3.0	9.0
Illinois	T**	6.25	3.0	9.25
Indiana	E	6.0		6.0
Iowa	Ē	5.0	2.0	7.0
Kansas	_ T*	5.3	3.0	8.3
Kentucky	E	6.0		6.0
Louisiana	E [2]	4.0	6.75	10.75
Maine	= (=) E	5.0		5.0
Maryland	E	5.0		5.0
Massachusetts	E	5.0		5.0
Michigan	E	6.0		6.0
Minnesota	E	6.5	1.0	7.5
Mississippi	T	7.0	0.25	7.25
Missouri	T**	4.225	4.75	8.975
Nebraska	Ē	5.5	2.0	7.5
Nevada	E	6.5	1.25	7.75
New Jersey	E	7.0		7.0
New Mexico	E	5.0	2.875	7.875
New York	E	4.0	5.0	9.0
North Carolina	E [2]	4.25	3.0	7.25
North Dakota	E	4.23 5.0	2.5	7.5
Ohio	E	5.5	2.0	7.5
Oklahoma	T*	5.5 4.5	2.0 6.0	10.5
	E	4.5 6.0	0.0 1.0	7.0
Pennsylvania Rhode Island	E	7.0		7.0
South Carolina	⊑ T**	7.0 6.0		7.0 8.0
	T*		2.0	
South Dakota	T**	4.0	2.0	6.0 0.75
Tennessee		7.0	2.75	9.75
Texas	E T**	6.25	2.0	8.25
Utah		4.75	3.6	8.35
Vermont	E +++	6.0	1.0	7.0
Virginia	T**	4.0	1.0	5.0
Washington	E +++	6.5	2.4	8.9
West Virginia	T**	6.0		6.0
Wisconsin	E	5.0	1.0	6.0
Wyoming	E	4.0	2.0	6.0

14-Nov-07 Comparison of State and Local Retail Sales Taxes, 2007

Note: Delaware, Montana, New Hampshire, and Oregon have no state or local sales tax.

[1] Food purchased for consumption off-premises.

[2] Food exempt from state tax, but subject to local taxes.

* Rebate or income tax credit allowed to offset sales tax on food.

** Food taxed at lower rate.

Sources: Federation of Tax Administrators, January 1, 2007. http://www.taxadmin.org/fta/rate/sales.html

Sales Tax Institute, September 1, 2007.

http://www.salestaxinstitute.com/sales_tax_rates.php

State	City (County)	State Tax Rate (%)	County Tax Rate (%)	City Tax Rate (%)	Combined State-Local T
	Birmingham (Jefferson)	4.0	1.0	3.0	Rate (%) 8.0
Alabama	Huntsville (Madison) Mobile (Mobile)	4.0 4.0	0.0 1.5	3.5 4.0	7.5 9.5
	Montgomery (Montgomery) Tuscaloosa (Tuscaloosa)	4.0 4.0	2.5 3.0-5.0	3.5 2.0	10.0 9.0-11.0
Alaska 1	Juneau (Juneau)	No State	0.0	4.0	4.0
Arizona	Phoenix (Maricopa) Tuscon (Pima)	5.6 5.6	0.7	1.8 2.0	8.1 7.6
	Yuma (Yuma) Fort Smith (Sebastian)	5.6	0.5	1.7	7.8
Arkansas	Little Rock (Pulaski) North Little Rock (Pulaski)	6.0 6.0	0.5	1.0 1.0	7.5 9.0
	Bakersheid (Kern) Los Angeles (Los Angeles)	6.25 6.25	1.0 2.0	0.0	7.25 8.25
California 2	Sacramento (Sacramento) San Diego (San Diego)	6.25 6.25	1.5	0.0	7.75
	San Francisco (San Francisco)	6.25 6.25	2.5 2.25 2.0	0.0	8.5 8.25
	Aurora (Arapaho)	2.9	0.25	0.0	6.9
Colorado	Boulder (Boulder) Colorado Springs (El Paso)	2.9 2.9	0.65	3.41 2.5	6.96 6.4
	Denver (Denver) Fort Collins (Larimer)	2.9 2.9	0.0	3.5 3.0	6.4 6.7
Connecticut	No Local Tax	6.0 NO STATE	N/A	N/A	6.0
Delaware District of Columbia	No Local Tax N/A	Tax N/A	N/A N/A	N/A 5.75	N/A 5.75
	Jacksonville (Duval)	6.0	1.0	0.0	7.0
Florida	Miami (Dade) Miami Beach (Dade)	6.0	1.0	0.0	7.0
Florida	Orlando (Orange) St. Petersburg (Pinellas)	6.0 6.0	0.5	0.0 0.0	6.5 7.0
	Tallahassee (Leon) Tampa (Hillsborough)	6.0 6.0	1.0 1.0	0.0 0.0	7.0 7.0
Georgia 3	Atlanta (Fulton) Columbus (Muscogee)	4.0 4.0	1.0 1.0	0.0	5.0 5.0
Hawaii ⁴	Savannah (Chatam) No Local Tax	4.0	1.0 N/A	0.0 N/A	5.0
Idabo	Boise (Ada)	5.0	0.0	0.0	5.0
Idano	Ketchum (Blaine) Sun Valley (Blaine)	5.0 5.0	0.0	1.0 2.0	6.0 7.0
Illinois	Chicago (Cook) Decatur (Macon)	6.25 6.25	0.0	2.75 1.75	9.0 8.0
Indiana	No Local Tax	6.0	0.0	0.0	6.0
Iowa	Davenport (Scott) Dubuque (Dubuque)	5.0 5.0	1.0 1.0	0.0	6.0 6.0
Kansas	Kansas City (Wyandotte) Topeka (Shawnee)	5.3 5.3	1.0 1.15	1.25 1.0	7.55 7.45
	Wichita (Sedgwick)	5.3	2.0	0.0	7.3
Kentucky	No Local Tax Baton Rouge (East Baton	6.0 4.0	N/A 3.0	N/A 2.0	6.0 9.0
Louisiana 3	Rouge) Monroe (Ouachita)	4.0 4.0	0.5	5.49 0.0	9.99 9.0
	New Orleans (Orleans)	4.0	1.85	2.75	8.6
Maine Maryland	No Local Tax No Local Tax	5.0	N/A N/A	N/A N/A	5.0
Massachusetts	No Local Tax	5.0	N/A	N/A	5.0
Michigan	No Local Tax Duluth (St. Louis)	6.0	N/A 0.0	N/A 1.0	6.0 7.5
Minnesota	Minneapolis (Hennepin)	6.5 6.5	0.0	0.5	7.0
	Rochester (Olmsted) St. Paul (Ramsey)	6.5	0.0	0.5	7.0
Mississippi	No Local Tax Independence (Jackson)	7.0	0.0	0.0	7.0
Missouri 5	Kansas City (Jackson) St. Louis (St. Louis)	4.225 4.225	0.75	2.875 3.291	7.225 7.85 7.516
Montana	Springfield (Greene) No Local Tax	4.225 No State	0.5 N/A	1.875 N/A	6.6 N/A
Nebraska	Lincoln (Lancaster)	5.5	0.0	1.5	7.0
	Omaha (Douglas)	5.5	0.0	1.5	7.0
Marianda	Las Vegas (Clark)	6.5	1.25		
Nevada	Las Vegas (Clark) Reno (Washoe)	6.5 6.5 No State	0.875	0.0	7.375
Nevada New Hampshire New Jersey	Las Vegas (Clark) Reno (Washoe) No Local Tax No Local Tax	6.5 No State			
New Hampshire	Reno (Washoe) No Local Tax No Local Tax Albuquerque (Bernalillo)	6.5 No State 6.0 5.0	0.875 N/A N/A 0.4375	0.0 N/A N/A 1.4375	7.375 N/A 6.0 6.875
New Hampshire New Jersey	Reno (Washoe) No Local Tax No Local Tax Albuquerque (Bernalillo) Santa Fe (Santa Fe) Albany (Albany)	6.5 No State Tax 6.0 5.0 5.0 5.0 4.0	0.875 N/A N/A 0.4375 0.4375 4.0	0.0 N/A N/A 1.4375 2.1875 0.0	7.375 N/A 6.0 6.875 7.625 8.0
New Hampshire New Jersey New Mexico	Reno (Washoe) No Local Tax No Local Tax Albuquerque (Bernalillo) Santa Fe (Santa Fe) Albany (Albany) Buffalo (Erie) New York	6.5 No State Tox 6.0 5.0 5.0 4.0 4.0 4.0 4.0	0.875 N/A N/A 0.4375 0.4375 4.0 4.75 0.0	0.0 N/A 1.4375 2.1875 0.0 0.0 4.375	7.375 N/A 6.0 6.875 7.625 8.0 8.75 8.375
New Hampshire New Jersey	Reno (Washoe) No Local Tax Albuquerque (Bernalitio) Santa Fe (Santa Fe) Albary (Albary) Buffalo (Erie) New York Rochester (Monroe) Syracuse (Conordaga)	6.5 No State Tax 6.0 5.0 5.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0	0.875 N/A N/A 0.4375 0.4375 4.0 4.75 0.0 4.0 4.0 4.0	0.0 N/A 1.4375 2.1875 0.0 0.0 4.375 0.0 0.0 0.0	7.375 N/A 6.0 6.875 7.625 8.0 8.75 8.375 8.0 8.0 8.0
New Hampshire New Jersey New Mexico	Reno (Washoe) No Local Tax No Local Tax Albuquerque (Bernalito) Santa Fe (Santa Fe) Albary (Albary) Bufato (Erie) New York Rochester (Monroe) Syrtacuse (Onondaga) Yonkers (Westchester) Charlotte (Mecklenburg)	6.5 No State Tax 6.0 5.0 5.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0 4	0.875 N/A N/A 0.4375 0.4375 4.0 4.75 0.0 4.0 4.0 4.0 3.0 3.0	0.0 N/A 1.4375 2.1875 0.0 0.0 4.375 0.0 0.0 0.0 4.0 0.0	7.375 N/A 6.0 6.875 7.625 8.0 8.75 8.375 8.0 8.0 8.0 8.0 8.375 7.5
New Hampshire New Jersey New Mexico	Reno (Washoe) No Local Tax No Local Tax Abuquerque (Bernalito) Santa Fe (Santa Fe) Judiao (Enrore) New York Rochester (Monrolg) Yorkkes (Westchester) Chartotte (Mecklenburg) Durham (Durham) Baleich (Vake)	6.5 NO State Tax 6.0 5.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0 4	0.875 N/A N/A 0.4375 0.4375 0.4375 4.0 4.0 4.0 4.0 4.0 3.0 3.0 2.5 2.5	0.0 N/A N/A 1.4375 2.1875 0.0 0.0 4.375 0.0 0.0 4.0 0.0 0.0 0.0 0.0 0.0 0.0	7.375 N/A 6.0 6.875 7.625 8.0 8.75 8.375 8.0 8.0 8.375 8.0 8.0 8.375 7.5 7.0 7.0
New Hampshire New Jersey New Mexico New York ⁶ North Carolina ^{3,7}	Renc (Washoe) No Local Tax No Local Tax Albuqerup (Benalito) Santa Fe (Santa Fe) Albary (Abary) Bultato (Erie) New York Rochester (Monroe) Synacuse (Drondaga) Vintoritat (Mecklemung) Durham (Durham) Raleph (Wake)	6.5 No State Tax 6.0 5.0 5.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0 4.5	0.875 N/A N/A 0.4375 0.4375 4.0 4.75 0.0 4.0 4.0 4.0 3.0 3.0 2.5	0.0 N/A 1.4375 2.1875 2.1875 0.0 0.0 4.375 0.0 0.0 4.0 0.0 4.0 0.0 0.0	7.375 N/A 6.0 6.875 7.625 7.625 8.0 8.75 8.375 8.0 8.0 8.0 8.0 8.0 8.375 7.5 7.0
New Hampshire New Jersey New Mexico New York ⁶	Renc (Visaboe) No Local Tax No Local Tax Abuquerque (Bernallo) Santa Fe (Santa Fe) Abary (Abary) Buttato (Erie) New York Rochester (Monodaga) Oranio (Monodaga) Varihari (Weshenter) Charlotte (Meckenburg) Durham (Durham) Radejh (Vake) Windon-Satem (Fersyth) Frago (Cass)	6.5 NO State T = 2 5.0 5.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0 4	0.875 N/A N/A 0.4375 0.4375 0.4375 4.0 4.75 0.0 4.0 4.0 4.0 4.0 4.0 3.0 2.5 2.5 2.5 2.5 0.0 0.75	0.0 N/A N/A 1.4375 2.1875 0.0 4.375 0.0 4.0 0.0 4.0 0.0 0.0 0.0 0.0 0.0 0.0	7.375 N/A 6.0 6.875 7.625 8.0 8.375 8.0 8.375 8.0 8.375 7.5 7.0 7.0 7.0 7.0 7.0 6.5 6.25
New Hampshire New Jersey New Mexico New York ⁶ North Carolina ^{3,7} North Dakota	Renc (Visaboe) No Local Tax No Local Tax Abuqereque (Bennillo) Satal Fe (Satal Fe) Abuqereque (Bennillo) Satal Fe (Satal Fe) Abuqereque (Morone) Synanae (Morone) Markon (Synanae) Cleveland (Cupahog)	6.5 No state Tax 6.0 5.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0 4	0.875 N/A N/A 0.4375 0.4375 0.4375 0.0 4.0 4.0 4.0 4.0 4.0 3.0 3.0 2.5 2.5 2.5 2.5 0.0 0.75 1.0 2.0	0.0 N/A 1,4375 2,1875 0.0 4,375 0.0 4,375 0.0 4,375 0.0 0.0 4,0 0.0 0.0 0.0 0.0 0.0 1.5 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0	7.375 N/A 6.0 6.875 7.625 8.0 8.75 8.375 8.0 8.375 7.5 7.0 7.0 7.0 7.0 7.0 6.5 6.5 6.5 7.5
New Hampshire New Jersey New Mexico New York ⁶ North Carolina ^{3,7}	Reinc (Vitablog) No Local Tax No Local Tax Abuquerque (Bernallo) Santa Fe (Santa Fe) Abary (Abary) Buffalo (Ciel) Abary (Abary) Buffalo (Ciel) Yorkines (Weckherlauf) Charlotte (Meckherlauf) Charlotte (Meckherlauf) Vinites (Weckherlauf) Winiton-Saten (Fortyh) Winiton-Saten (Fortyh) Frago (Ciss) Akono (Surmit) Cincinnal (Amilton) Cincinnal (Amilton) Cincinnal (Amilton) Cincinnal (Amilton) Cincinnal (Amilton) Cincinnal (Amilton)	6.5 NO State Tax 6.0 5.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0 4	0.875 N/A N/A 0.4375 0.4375 0.4375 0.0 4.0 4.0 4.0 4.0 4.0 3.0 3.0 2.5 2.5 2.5 2.5 2.5 0.0 0.75 1.0 2.0 1.25 1.5	0.0 N/A 1,4375 2,1875 0.0 4,375 0.0 4,375 0.0 0.0 4,0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 1.5 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0	7.375 N/A 6.0 6.875 7.625 8.0 8.75 8.375 8.0 8.375 8.375 8.375 7.5 7.0 7.0 7.0 7.0 7.0 7.0 7.0 7.0 7.0 7.0
New Hampshire New Jersey New Mexico New York ⁶ North Carolina ^{3,7} North Dakota	Reino (Washoo) No Local Tax No Local Tax Abuquerque (Bernalilo) Santa Fe (Santa Fe) Abuquerque (Bernalilo) Bufato (Ciel) Abarry (Abarry) Bufato (Ciel) Acohester (Morroo) Syraucas (Onordaja) Yorkings (Weshenter) Charlotte (MacKenturg) Darlian (Durham) Wiraton-Salem (Forsym) Wiraton-Salem (Forsym) Cinconsid (Amilton) Cielostand (Cugahoga) Columbia (Frankin) Cielostand (Cugahoga) Toledo (Lucas)	6.5 No State Tax 6.0 5.0 4.0 4.0 4.0 4.0 4.0 4.0 4.5 4.5 4.5 5.0 5.5 5.5 5.5 5.5 5.5 5.5	0.875 N/A 0.4375 0.4375 0.4375 0.4375 0.4375 0.4375 0.0 4.75 0.0 4.75 0.0 0.435 2.5 2.5 2.5 2.5 2.5 2.5 2.5 2.5 2.5 2.	0.0 N/A N/A 1.4375 2.1875 0.0 0.0 4.0 0.0 4.0 0.0 0.0 0.0	7.375 N/A 6.0 8.75 7.625 8.0 8.75 8.375 8.375 8.375 7.5 7.0 7.0 7.0 7.0 7.0 7.0 7.5 7.5 6.5 6.25 6.5 7.7,5 7.0 6.5 6.5 6.5 7.5
New Hampshire New Jersey New Mexico New York ⁶ North Carolina ^{3,7} North Dakota	Renc (Visaboe) No Local Tax No Local Tax Abuquerque (Bernallo) Santa Fe (Santa Fe) Abuquerque (Bernallo) Santa Fe (Santa Fe) Abarq (Abarn) Buffalo (Erie) New York Rochesise (Monoclaga) Overhead (Network) Varions (Methoding) Durham (Durham) Radelp (Visabo Urham) Casalam (Feryth) Frago (Casa) Abxon (Summit) Cincinal (Hamilton) Cincinal (Hamilton) Cincinal (Hamilton) Cincinal (Hamilton) Daylon (Maclogramy) Youngstown (Mahoning) Youngstown (Mahoning)	6.5 NO State TA 6.0 5.0 5.0 5.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0 4.5 5.5 5.5 5.5 5.5 5.5 5.5 5.5 5.5 5.5 5.5 4.5	0.875 N/A 0.4375 0.4375 0.4375 0.4375 0.4375 0.475 0.475 0.475 0.475 0.475 0.475 0.475 0.25 2.5 2.5 0.0 0.75 1.25 1.25 1.25 1.00	0.0 N/A N/A 1.4375 2.1875 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.	7.375 N/A 6.0 8.75 8.0 8.0 8.375 8.575 8.5
New Hampshire New Jensey New Motico New York ⁶ North Carolina ^{3,7} North Dakota Ohio Oklahoma Oregon	Renc (Visaboe) No Local Tax No Local Tax Abuqereque (Benalito) Satal Fe (Satal Fe) Abuqereque (Benalito) Satal Fe (Satal Fe) Abuqereque (Morone) Synanae (Morone) Synanae (Morone) Synanae (Morone) Synanae (Morone) Synanae (Morone) Synanae (Morone) Radegi (Visabena) Uratani (Fersyth) Wriatfur Saten (Forsyth) Wriatfur Saten (Forsyth) Morone (Cupathog) Calmone (Cupathog) Calm	6.5 No State Yang 6.0 6.0 5.0 5.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0 4.5 5.5 <td>0.875 N/A N/A 0.4375 0.4375 0.4375 0.4375 0.475 0.475 0.475 0.40 0.30 2.5 2.5 2.5 2.5 2.5 0.0 0.7 1.0 1.25 1.25 1.25 1.25 1.00 0.0 1.215 1.25 1.25 1.00 1.017</td> <td>0.0 NA NA 1.4375 2.1875 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.</td> <td>7.375 N/A 6.0 6.875 7.625 8.0 8.75 8.375 8.375 8.375 8.375 7.0 7.0 7.0 7.0 7.0 7.0 7.0 7.0 7.0 7.0</td>	0.875 N/A N/A 0.4375 0.4375 0.4375 0.4375 0.475 0.475 0.475 0.40 0.30 2.5 2.5 2.5 2.5 2.5 0.0 0.7 1.0 1.25 1.25 1.25 1.25 1.00 0.0 1.215 1.25 1.25 1.00 1.017	0.0 NA NA 1.4375 2.1875 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.	7.375 N/A 6.0 6.875 7.625 8.0 8.75 8.375 8.375 8.375 8.375 7.0 7.0 7.0 7.0 7.0 7.0 7.0 7.0 7.0 7.0
New Hampshire New Jersey New Mexico New York ^a North Carolina ^{3,7} Othio Oklahoma	Renc (Visaboe) No Local Tax No Local Tax Abuquerque (Bernalilo) Santa Fe (Santa Fe) Abuquerque (Bernalilo) Bufato (Ciel) Macay (Abary) Bufato (Ciel) Macay (Abary) Synause (Onordaja) Yorkes (Wethenter) Charlote (MacKenburg) Darlan (Durhan) Wrisdon-Salen (Forsyn) Wrisdon-Salen (Forsyn) Wrisdon-Salen (Forsyn) Wrisdon-Salen (Forsyn) Charlon (Summi) Cielostan (Cuyahoga) Columba (Frankin) Cielostan (Cuyahoga) Cielostan (Cu	6.5 NO State 10 0.0	0.875 N/A N/A 0.4375 0.4375 0.4375 0.4375 0.475 0.0 4.75 0.0 4.75 0.0 4.75 0.0 0.75 1.0 0.75 1.25 1.25 1.25 1.25 1.0 0.0 1.017 N/A	0.0 NA NA 1.4375 2.1675 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.	7.375 NA 6.0 6.0 6.875 7.625 8.0 8.75 8.0 8.75 8.0 8.75 7.0 7.0 7.0 7.0 7.0 7.0 7.0 6.5 6.5 6.5 6.75 6.75 6.75 8.375 8.375 8.375 8.375 8.375 8.375 7.0 7.0 7.0 7.0 7.0 7.75 7.0 7.0 7.0 7.0 7.0 7.0 7.0 7.0 7.0 7.0
New Hampshire New Jersey New Mexico New York ⁶ North Carolina ^{3,7} North Dakota Ohio Oklahoma Oklahoma Ohegon Pennsykwaia	Renc (Vitablog) No Local Tax No Local Tax Abuquerque (Benaillo) Santa Fe (Santa Fe) Abuquerque (Benaillo) Bafar (Abany) Bafar (Ciel) Norhes (Weckenford) Vorhes (Weckenford) Vorhes (Weckenford) Radeph (Vika) Wiraton-Saten (Fortyh) Wiraton-Saten (Fortyh) Wiraton-Saten (Fortyh) Wiraton-Saten (Fortyh) Wiraton-Saten (Fortyh) Wiraton-Saten (Fortyh) Vortgeton (Maniton) Cleveland (Costanova) Carlona (Kamiton) Cleveland (Costanova) Carlona (Kamiton) Cleveland (Costanova) Daylon (Mercigonery) Toled (Lucas) No Local Tax Philadelpha (Philadelpha) No Local Tax	6.5 NO State 10 60 60 60 60 60 60 60 60 60 40 40 40 40 40 40 40 40 45 56 50 700	0.875 NA NA 0.4375 4.0375 4.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0	0.0 NA NA 1.4375 0.0 4.375 0.0 4.375 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.	7.375 N/A 6.0 6.875 7.625 8.0 8.75 8.0 8.75 8.0 7.625 8.0 8.75 8.0 8.75 8.0 8.75 8.0 7.5 6.75 6.75 6.75 6.75 8.375 <tr tr=""></tr>
New Hampshire New Jensey New Motico New York ⁶ North Carolina ^{3,7} North Carolina ^{3,7} North Dakota Ohio Oklahoma Ohio Pennsylvania Rhode Island	Renc (Visaboe) No Local Tax No Local Tax Abouerage (Benalito) Santa Fe (Santa Fe) Abary (Abary) Butto (Erie) New York Syntaxae (Onochaga) Yorkes; (Wesheater) Durham (Durham) Ralegh (Wake) Durham (Durham) Castonia (Hamilou) Castonia (Hamilou) Daylon (Moragomet) Tobal (Usabomet) No Local Tax	6.5 NO State 2 NO 6.0 5.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0 5.5 6.0 7.0	0.875 NA NA 0.4375 0.4375 0.4375 0.0 0.0 0.0 0.0 2.5 2.5 2.5 2.5 2.5 0.0 0.75 1.0 0.0 0.75 1.25 1.55 1.55 1.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	0.0 NA NA 1.4375 2.1675 0.0 0.0 4.375 4.375 4.375 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.	7.375 N/A 6.0 6.875 7.625 8.0 8.75 8.375 8.375 7.0 7.0 7.0 7.0 7.0 7.5 7.6 6.5 7.5 7.6 8.375 8.375 8.375 8.375 8.375 8.375 8.375 8.375 8.375 8.317 8.317 8.317 8.317 8.317 N/A 7.0 7.0
New Hampshire New Jensey New Mosto New York ⁶ North Carolina ^{3,7} North Carolina ^{3,7} North Dakota Ohio Oklahoma Ohio Oklahoma Ohio South Carolina South Dakota	Renc (Vitablog) No Local Tax No Local Tax Abuqerque (Benalido) Saria Fe (Saria Fe) Abuqerque (Benalido) Saria Fe (Saria Fe) Abuq (Abuq) New York New York Ne	6.5 No State No State So So So	0.875 NA NA 0.4375 4.0 4.0 4.0 4.0 4.0 4.0 3.0 2.5 2.5 2.5 2.5 2.5 2.5 1.0 0.7 1.22 1.25 1.25 1.25 1.25 1.25 1.25 1.25	0.0 NA NA NA NA 1.4376 2.1375 0.0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	7.375 NA 6.0 6.875 7.625 8.0 8.05 8.075 8.076 8.077 8.076 8.077 8.076 8.077 7.0 7.0 6.5 8.375 8.577 8.517 N/A 7.0 7.0 7.0 7.0 7.0 6.0 6.9 9.25
New Hampshire New Jensey New Mexico New York ⁶ North Carolina ^{3,7} North Dakota Ohio Okiahoma Ohio Rhode Island Rhode Island	Reino (Washoo) No Local Tax No Local Tax Abuquerque (Benaillo) Santa Fe (Santa Fe) Abuquerque (Benaillo) Bahary (Abany) Bahary (Abany) Bahary (Abany) Bahary (Abany) Bahary (Abany) Bahary (Abany) Bahary (Abany) Bahary (Abany) Synches (Weshelteth) Crantos (Machine) Crantos (Machine) Winton Saten (Foryn) Vanies (Weshelteth) Parap (Casa) Cancinal (Hamilton) Cleviana (Caylong) Cleviana (Caylong) Cleviana (Caylong) Daylon (Margoney) Toles (Lucas) No Local Tax Phalao(tra) (Philao(tylas) No Local Tax No Local Tax Charlison (Charleston) Charlison (Charleston) Charlison (Charleston) Charlison (Charleston) No Local Tax No Local Tax Charleston (Charleston) Charleston (Charleston)	6.5 NO State 8.0 5.0 5.0 5.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0 5.5 5.5 5.5 5.5 5.5 5.5 5.5 5.5 5.5 5.5 5.5 5.5 6.0 7.0 7.0 7.0	0.875 NA NA 0.4375 4.0 4.0 4.0 4.0 0.0 0.0 0.0 0.0 0.0 0.0	0.0 NA	7.375 NA 6.0 8.75 8.0 8.0 8.0 8.75 8.0 8.75 8.75 8.75 8.75 8.75 8.75 8.75 8.75 8.75 8.76 8.75 8.75 8.75 8.75 8.75 8.75 8.75 8.75 8.75 8.57 8.375 8.375 8.375 8.371 NA 7.0 6.0 6.0 6.0 9.25 9.25 9.25
New Hampshire New Jensey New Mosto New York ⁶ North Carolina ^{3,7} North Carolina ^{3,7} North Dakota Ohio Oklahoma Ohio Oklahoma Ohio South Carolina South Dakota	Reinc (Visaboe) No Local Tax No Local Tax Abuquerque (Bernallo) Santa Fe (Santa Fe) Abuquerque (Bernallo) Bathar (Abarry) Bathar (Abarry) Bathar (Carlo) Syracase (Chorodaga) Yorkines (Wetherter) Charlotte (Mecklenburg) Darhan (Durhan) Wriston-Saten (Forsyn) Wriston-Saten (Forsyn) Wriston-Saten (Forsyn) Wriston-Saten (Forsyn) Wriston-Saten (Forsyn) Wriston-Saten (Forsyn) Under (Charliton) Clevetard (Cayahoga) Columba (Fankin) Clevetard (Cayahoga) Columba (Fankin) Diele (Jucas) Youngstom (Mahoning) Oklahoma Chy (Oklahoma) Totelo (Lucas) No Local Tax No Local Tax Philadelphia (Philadelphia) Philadelphia (Philadelphia) Charlistico (Charleston) Charleston (Charleston)	6.5 NO Stato NO Stato 5.0 5.0 5.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0 5.5 6.0 7.0 7.0 7.0 7.0 7.0	0.875 NA NA 0.4375 4.0 4.0 4.0 4.0 3.0 3.0 3.0 2.5 2.5 2.5 2.5 1.0 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5	0.0 NA NA 1.4375 2.1875 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.	7.375 NA 6.0 6.875 8.0 8.0 8.0 8.0 8.0 8.0 7.70 7.0 7.0 7.0 7.0 7.0 6.5 6.5 6.5 7.5 8.375 8.3556 8.3556 8.3556 8.3556 8.3556 8.3556 8.3556 8.3556 8.3556 8.3556 8.
New Hampshire New Jensey New Mosto New York ⁶ North Carolina ^{3,7} North Carolina ^{3,7} North Dakota Ohio Oklahoma Ohio Oklahoma Ohio South Carolina South Dakota	Renc (Visaboe) No Local Tax No Local Tax Abuqerque (Bernello) Santa Fe (Santa Fe) Abuqerque (Bernello) Bathar (Abarry) Bathar (Abarry) Bathar (Carlon Syranae (Chorodga) Vardney (Vechetheth) Charlotte (Macklenburg) Darhar (Durham) Wiraloo-Salem (Forsyn) Urahar (Carlonae) Farge (Cas) Atoms (Sammi) Carlonte (Macklenburg) Darhar (Durham) Wiraloo-Salem (Forsyn) Urahar (Carlonae) Carlonae (Sammi) Carlonae (Samti) Carlonae (Samti) Carlonae (Samti) Carlonae (Samti) Daylat (Mackganae) Philadelphie (Philadelphia) No Local Tax Philadelphie (Philadelphia) Carlonae (Samti) Carlonae (Samti) Carlonae (Samti) Carlonae (Samti) Daylat (Charlonae) Charleston (Carletaton) Charleston (Carle	6.5 NO State 50 50 50 50 50 40 40 40 40 40 40 40 45 55 55 55 55 55 55 55 55 55 55 55 70 70 70 70 70 70 625 625	0.875 0.875 0.4375 0.4375 0.4375 0.4375 0.40 0.40 0.40 0.40 0.40 0.40 0.40 0.4	0.0 NA NA 1.4375 2.1875 0.0 0.0 4.375 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.	7.375 NA 6.0 6.875 7.625 7.625 8.0 8.375 8.375 8.375 8.375 8.375 8.375 8.375 8.375 8.375 8.375 8.375 8.375 8.375 8.517 NA 7.0 7.5 7.5 6.75 8.517 NA 7.0 7.5 7.5 6.75 8.377 8.517 NA 7.0 7.5 7.5 7.5 7.5 8.377 8.517 8.517 NA 7.0 7.5 7.5 8.517 8.5577 8.5577 8.55777 8.557777777777
New Hampshire New Jensey New Motico New York ⁶ North Carolina ^{3,7} North Dakota Ohio Oklahoma Oregon Pennsylvahia Rhode Island South Carolina South Carolina Tennessee	Renc (Visaboe) No Local Tax No Local Tax Abuqereque (Benalido) Santa Fe (Santa Fe) Abuqereque (Benalido) Santa Fe (Santa Fe) Abuqereque (Benalido) New York New York	6.5 NO NO SO A0 4.0 4.0 4.0 4.0 4.0 4.0 4.0 5.5 S.5	0.875 0.875 NA NA 0.4375	0.0 NA NA 1.4375 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.	7.375 NA 6.0 6.875 8.0 8.0 8.375 8.375 8.375 8.375 8.375 8.375 7.0 7.0 7.0 7.0 7.0 7.0 7.0 7.0 7.0 6.25 6.25 6.75 8.355 7.255 7.255 7.255 7.255 7.255
New Hampshire New Jensey New Mexico New York ⁶ North Carolina ^{3,7} North Dakota Ohio Oklahoma Ohio Oklahoma Ohio South Carolina South Carolina South Carolina Tennessee Texas	Renc (Visaboe) No Local Tax No Local Tax Abuqerque (Bemailo) Saria Fe (Saria Fe) Abuqerque (Bemailo) Saria Fe (Saria Fe) Abuqer (Morone) Syranas (Okordaga) Vorties (Vical Heat Duran (Durham) Durham (Durham) Durham (Durham) Radegh (Vikas) Wiraton Salem (Ferzyh) Frago (Casa) Cancinas (Hamiloo) Cancinas (Hamiloo) No Local Tax Philadephia (Haladephia) No Local Tax Charleston (Charlastoo) Saior (Halo (Manonia) Saior (Halo (Hamiloo) Kasa) (Hamiloo) Saior (Halo (Hamiloo) Kasa) (Hamiloo) Saior (Halo (Hamiloo) Kasa) (Hamiloo) Saior (Halo (Hamiloo) Kasa) (Hamiloo) Saior (Halo (Hamiloo) Nabolo (Danias) Saior (Hamiloo) Saior (Hamiloo) Nabolo (Hamiloo) Saior (Hamiloo) Nabolo (Hamiloo) Saior (Hami	6.5 No Sala No Sala 1 0 1 0 5.0 5.0 5.0 5.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0 5.5 5.5 5.5 5.5 5.5 5.5 5.5 5.6 7.0 7.0 7.0 7.0 7.0 7.0 7.0 7.0 7.0 6.25 6.25 6.25 6.25 6.25 6.25 6.25 6.25 6.25 6.25 6.25 6.25 6.25 6.25 6.25 6.25 <td>0.875 NA NA 0.4375 4.0 4.375 4.0 4.0 3.0 0.0 3.0 0.0 2.5 2.5 2.5 2.5 1.5 1.25 1.25 1.25 1.25</td> <td>0.0 NA NA</td> <td>7.375 NA 6.0 6.875 7.625 7.625 8.0 5 8.0 5 7.0 7.0 7.0 6 5.5 7.5 6 8.5 7.5 7.5 6 8.5 7.5 7.5 6 8.5 7.5 7.5 7.5 7.5 7.5 7.5 7.5 7.5 7.5 7</td>	0.875 NA NA 0.4375 4.0 4.375 4.0 4.0 3.0 0.0 3.0 0.0 2.5 2.5 2.5 2.5 1.5 1.25 1.25 1.25 1.25	0.0 NA	7.375 NA 6.0 6.875 7.625 7.625 8.0 5 8.0 5 7.0 7.0 7.0 6 5.5 7.5 6 8.5 7.5 7.5 6 8.5 7.5 7.5 6 8.5 7.5 7.5 7.5 7.5 7.5 7.5 7.5 7.5 7.5 7
New Hampshire New Jensey New Motico New York ⁶ North Carolina ^{3,7} North Dakota Ohio Oklahoma Ohio Oklahoma Oklahoma South Carolina South Carolina Tennessee	Renc (Visaboe) No Local Tax No Local Tax No Local Tax Abuquerque (Bernellio) Santa Fe (Santa Fe) Abuquerque (Bernellio) Santa Fe (Santa Fe) Abuquerquerque (Bernellio) Santa Fe (Santa Fe) Abuquerquerquerquerquerquerquerquerquerque	6.5 NO State NO State S.0 S.0 S.0 S.0 S.0 S.0 S.0 S.0 MO State S.5 S.6 A.0 T.0 T.0 T.0 T.0 T.0 T.0 T.0 T.0 T.0 T.0 <td>0.875 0.475 NA NA 0.4375 0.4375 4.0 4.0 4.0 3.0 0.5 2.5 2.5 0.7 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5</td> <td>0.0 NA NA 1.4375 2.1875 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.</td> <td>7.375 NA 6.0 6.875 7.625 8.0 8.0 8.0 8.0 8.0 7.0 7.0 7.0 7.0 6.5 6.5 7.5 6.5 6.5 6.5 6.5 7.5 7.5 7.5 7.5 7.5 7.5 7.5 7.5 7.5 7</td>	0.875 0.475 NA NA 0.4375 0.4375 4.0 4.0 4.0 3.0 0.5 2.5 2.5 0.7 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5	0.0 NA NA 1.4375 2.1875 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.	7.375 NA 6.0 6.875 7.625 8.0 8.0 8.0 8.0 8.0 7.0 7.0 7.0 7.0 6.5 6.5 7.5 6.5 6.5 6.5 6.5 7.5 7.5 7.5 7.5 7.5 7.5 7.5 7.5 7.5 7
New Hampshire New Jensey New Mexico New York ⁶ North Carolina ^{3,7} North Dakota Ohio Oklahoma Ohio Oklahoma Ohio South Carolina South Carolina South Carolina Tennessee Texas	Renc (Visaboe) No Local Tax No Local Tax Abuqerque (Benaillo) Santa Fe (Santa Fe) Abuqerque (Benaillo) Santa Fe (Santa Fe) Abary (Abary) Bufalo (Ciel) Nachester (Morreo) Syracuse (Onordaja) Yorkes (Wethetieth Cranotto (Morreo) Syracuse (Onordaja) Winstorn (Morreo) Farago (Cisa) Winstorn (Morreo) Farago (Cisa) Parago (Cisa) Winstorn (Morreo) Calantos (Faratilo) Calantos (Faratilo) Cisconal (Faratilo) Philasolphia (Philadophia) No Local Tax Philasolphia (Philadophia) Cisconal (Foco) Charles (Cisconal) No Local Tax Philasolphia (Philadophia) Cisconal (Foco) Charles (Ciscon) Nachol (Ciscon) Cisconal (Foco) Cisconal (Foco) Nachol (Ciscon) Calantos (Cisconal) Cisconal (Foco) Cisconal (Foco) Nachol (Ciscon) Cisconal (Foco) Cisconal (Ciscon) Cisconal (Ciscon) Cisconal (Ciscon) Cisconal (Ciscon) Cisconal (Ciscon) Cisconal (Ciscon) Cisconal (Ciscon) Cistonal (Ciscon) Cisconal (Cisconal Cisconal Cis	6.5 NO State 5.0 5.0 5.0 5.0 5.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0 5.5 6.25 6.25 6.25 </td <td>0.875 0.875 NA NA NA NA NA 0.4375 4.0 4.0 4.0 3.0 2.5 2.5 2.5 2.5 1.25 1.55</td> <td>0.0 NA NA</td> <td>7.375 NA NA 6.0 6.875 8.0 8.0 8.0 8.0 8.0 8.0 8.0 8.0 8.0 8.375 6.5 6.25 6.5 6.75 6.75 8.375 8.517 N/A 7.0 6.0 9.25 9.25 9.25 9.25 9.25 9.25 9.25 9.25 9.25 9.25 9.25 9.25 7.35 6.6 6.0</td>	0.875 0.875 NA NA NA NA NA 0.4375 4.0 4.0 4.0 3.0 2.5 2.5 2.5 2.5 1.25 1.55	0.0 NA	7.375 NA NA 6.0 6.875 8.0 8.0 8.0 8.0 8.0 8.0 8.0 8.0 8.0 8.375 6.5 6.25 6.5 6.75 6.75 8.375 8.517 N/A 7.0 6.0 9.25 9.25 9.25 9.25 9.25 9.25 9.25 9.25 9.25 9.25 9.25 9.25 7.35 6.6 6.0
New Hampshire New Jensey New Motico New York ⁶ North Carolina ^{3,7} North Carolina ^{3,7} North Dakota Ohio Oklahoma Ohio Oklahoma Ohio Chigon Dkinhoma Coregon Tennessee Texas Utah Vermont	Renc (Visaboe) No Local Tax No Local Tax Abuqerque (Bemaillo) Saria Fe (Saria Fe) Abuqerque (Bemaillo) Saria Fe (Saria Fe) Abuqerque (Bemaillo) New York New	6.5 NO NO NO NO SO SO SO SO SO SO SO SO A0 40 40 40 40 40 40 40 40 40 50 SS	0.875 0.875 NA NA NA 0.4375 0.4375 0.4375 0.4375 0.4375 0.4375 0.4375 0.4375 0.4375 0.4375 0.4375 0.4375 0.4375 0.4375 0.5 0.5 0.5 0.5 0.5 0.5 0.5 0.	0.0 NA	7.375 NA 6.0 6.875 7.625 8.0 5.805 8.0 8.0 8.0 8.0 8.0 8.0 8.0 8.0 8.0 7.0 7.0 7.0 6.5 6.5 6.5 6.5 6.5 6.5 6.5 7.0 7.0 7.0 6.5 6.5 6.5 6.5 7.0 7.0 7.0 6.5 6.5 6.5 7.0 7.0 7.0 6.5 6.5 6.5 7.0 7.0 7.0 6.5 7.0 7.0 6.5 6.5 6.5 6.5 7.0 7.0 7.0 6.5 7.0 7.0 6.5 7.0 7.0 6.5 7.0 7.0 6.5 7.0 7.0 6.5 7.0 7.0 6.5 7.0 7.0 6.5 7.0 7.0 6.5 7.0 7.0 6.5 7.0 7.0 6.5 8.0 7.0 6.5 8.0 7.0 7.0 6.5 8.5 7.0 7.0 8.5 7.0 7.0 8.5 7.0 7.0 8.5 7.0 7.0 8.5 7.0 7.0 8.5 7.5 7.2 7.5 7.5 7.5 7.5 7.5 7.5 7.5 8.5 7.5 7.5 7.5 7.5 7.5 8.5 7.5 7.5 7.5 7.5 7.5 8.5 7.5 7.5 7.5 7.5 7.5 7.5 8.5 7.5 7.5 7.5 7.5 7.5 7.5 7.5 7.5 7.5 7
New Hampshire New Jensey New Mexico New York ⁶ New York ⁶ North Carolina ^{3,7} North Dakota Ohio Oklahoma Ohio Oklahoma Oklahoma Enzode Island South Carolina South Carolina Tennessee Texas Utah	Renc (Visaboe) No Local Tax No Local Tax No Local Tax Abuquerque (Bernallo) Santa Fe (Santa Fe) Abuquerque (Bernallo) Santa Fe (Santa Fe) Abary (Abary) Bek Yola Rochester (Morroe) Syrauca (Chorodaga) Yorkan (Weshelteth) Charlone (Mostelleth) Charlone (Mostelleth) Charlone (Mostelleth) Wiration-Saten (Foryib) Wiration-Saten (Foryib) Wiration-Saten (Foryib) Wiration-Saten (Foryib) Wiration-Saten (Foryib) Wiration-Saten (Foryib) Wiration-Saten (Foryib) Wiration-Saten (Foryib) Union Saten (Foryib) Union Saten (Foryib) Daylon (Morrigoney) Telefol (Lucas) Youngstoom (Mahaning) Otakonan Chy (Nahona) No Local Tax Postadytra (Philadelpha) No Local Tax Postadytra (Philadelpha) Charlen (Charleton) Charleton (Charleton) Charleto	6.5 NO Sala 700	0.875 0.875 NA NA 0.4375 0.4375 0.4375 0.4375 0.4375 0.4375 0.4375 0.4375 0.4375 0.4375 0.4375 0.0 0.0 0.0 0.0 0.55 1.55 1.55 1.55 1.55 0.0 0.0 0.0 0.0 0.0 0.0 0.0	0.0 NA	7.375 NA NA 6.0 6.875 7.625 8.0 8.0 8.0 8.0 8.0 8.0 8.0 8.75 7.6 7.0 6.5 6.5 6.5 8.377 7.0 6.5 8.317 7.0 6.0 6.25 8.317 7.0 6.0 6.25 8.317 7.0 6.0 6.25 6.25 6.25 6.25 6.25 6.6 6.0 5.0
New Hampshire New Jensey New Motico New York ⁶ North Carolina ^{3,7} North Carolina ^{3,7} North Dakota Ohio Oklahoma Ohio Oklahoma Ohio Chigon Dkinhoma Coregon Tennessee Texas Utah Vermont	Renc (Visaboe) No Local Tax No Local Tax No Local Tax Abuquerque (Bernellio) Santa Fe (Santa Fe) Abuquerque (Bernellio) Santa Fe (Santa Fe) Abuquerque (Bernellio) Santa Fe (Santa Fe) Abuquerquerquerquerquerquerquerquerquerque	6.5 NO State NO State S.0 S.0 S.0 S.0 S.0 S.0 S.0 S.0 S.0 A.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0 5.5 5.5 5.5 <tr< td=""><td>0.875 0.475 0.4375 0.4375 4.0 4.0 4.0 4.0 4.0 3.0 0.2 2.5 2.5 0.75 1.25 1.35</td><td>0.0 NA NA 1.4375 2.1675 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.</td><td>7.375 NA 0.0 6.875 8.0 8.0 8.0 8.75 8.75 8.75 8.75 8.75 8.75 8.75 8.75 8.75 8.75 8.75 8.76 8.77 9.25 </td></tr<>	0.875 0.475 0.4375 0.4375 4.0 4.0 4.0 4.0 4.0 3.0 0.2 2.5 2.5 0.75 1.25 1.35	0.0 NA NA 1.4375 2.1675 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.	7.375 NA 0.0 6.875 8.0 8.0 8.0 8.75 8.75 8.75 8.75 8.75 8.75 8.75 8.75 8.75 8.75 8.75 8.76 8.77 9.25
New Hampshire New Jensey New Motico New York ⁶ North Carolina ^{3,7} North Carolina ^{3,7} North Dakota Ohio Oklahoma Ohio Oklahoma Ohio Chigon Dkinhoma Coregon Tennessee Texas Utah Vermont	Renc (Visaboe) No Local Tax No Local Tax No Local Tax Abuqereque (Benaillo) Santa Fe (Santa Fe) New York New York New York New York New York New Contact Catalogue (Contrologie) Visabolic (Control) Santa Fe (Santa Fe) Anon (Garma) Contact (Control) Contact (Contro) Contact (Control)	6.5 NO NO NO NO SO SO SO SO SO SO SO SO A0 40 40 40 40 40 40 40 40 40 50 SS	0.875 0.875 NA NA NA 0.4375 0.43	0.0 NA	7.375 N75 N76 0.0 6.875 7.625 8.0 5.6 8.0 7.0 7.0 7.0 7.0 7.0 7.0 7.0 7.0 7.0 7
New Hampshire New Jensey New Mexico New York ⁶ New York ⁶ North Carolina ^{3,7} North Dakota Ohio Okiahoma Ohio Okiahoma Okiahoma Okiahoma Fitode sisland South Carolina South Dakota Tennessee Texas Utah Vermont Vaginia	Renc (Visaboe) No Local Tax No Local Tax No Local Tax Abuqereque (Bemailo) Saria Fe (Saria Fe) Abuqereque (Bemailo) Saria Fe (Saria Fe) Abuqereque (Bemailo) Saria Fe (Saria Fe) Abuqereque (Marcon) Syracuse (Onordaga) Vorians (Vechelbettel) Dufuen (Dufuen) Barbert (Veca) Wiraton Salem (Forsynh) Fago (Casa) Casa (Marcon) California (Farabio) Dufuen (Marcon) California (Chaladotha) No Local Tax Phaladotha (Paladotha) No Local Tax Phaladotha (Chaladotha) California (Casa) Dufuen (Marcon) California (Chaladotha) California (Chaladotha) California (Chaladotha) Dufuen (Chaladotha) California (Chaladotha) Dufuen (Chaladotha) Dufuen (Chaladotha) Satu (Lacal Tax Dufuen (Chaladotha) Satu (Lacal (Chaladotha) Dufuen (Chaladotha) Dufuen (Chaladotha) Dufuen (Chaladotha) Dufuen (Chaladotha) Satu (Lacal Tax Dufuent (Chaladotha) Dufuen (Chaladotha) Dufuen (Chaladotha) Dufuen (Chaladotha) Dufuen (Chaladotha) Pata (Lacal (Taxan) Housen (Harran) Housen (Harran) Notal (Kordotha) Notal (Kordotha)	6.5 NO Subsect NO Subsect S.0 S.5 S.6 S.7 S.6 S.7 S.8 S.7	0.875 NA NA 0.4375 4.0 4.375 4.0 4.0 3.0 0.0 3.0 0.0 0.0 0.0 0.0 0.0 0.0 0	0.0 NA NA 1.4375 0.67 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.	7.375 NA 6.0 6.875 7.625 8.0 5.6 8.0 7.0 7.0 7.0 6.5 6.5 6.5 6.5 7.7 7.0 7.0 6.5 6.5 6.5 7.0 7.0 7.0 6.5 6.5 6.5 7.0 7.0 7.0 6.5 6.5 8.375 8.35 8.35 8.35 8.4 8.4 8.4 8.4 8.4 8.4 8.4 8.4 8.4 8.4
New Humpshire New Jensey New Mexico New York ⁶ North Carolina ^{3,7} North Dakota Ohio Okiahoma Ohio Okiahoma Okiahoma Okiahoma South Carolina South Carolina Tennessee Texas Utah Vermont Vaginia Washington	Renc (Vitablog) No Local Tax No Local Tax No Local Tax Abuquerque (Benaillo) Sania Fe (Sania Fe) Abuquerque (Benaillo) Sania Fe (Sania Fe) Abuquerque (Benaillo) Syrausa (Chondapa) Vorines (Weshelteth) Crantone (Machine (Machine) Vorines (Weshelteth) Parago (Casa) Radepi, (Vitab) Windon-Saten (Forynh) Parago (Casa) Atono (Surma) Cancinant (Amilton) Clevidard (Crydhoga) Orakona Chy (Machine) No Local Tax No Local Tax No Local Tax No Local Tax No Local Tax Charlento (Charleoto) Canaton (Charleoto) Spolane (Spolane) Spolane (Spolane) Spolan	6.5 NO Subport NO Subport S.0 S.5 S.6 S.7 S.7 S.8 S.7 S.8 S.5 S.5 S.6	0.875 0.475 NA	0.0 NA	7.375 NA 6.0 6.875 7.625 8.0 8.75 8.0 8.75 7.5 7.5 7.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6

Calcular (Luccul)
 Lincolin (Luccul)

Source: CCH Tax Research NetWork

	Food Items [1]		Maximum	Maximum
State	Taxable (T)	State	Local	State/Local
	Exempt (E)	Rate	Rate [2]	Rate [2]
Alabama	т	4.00	7.00	11.00
Alaska	т		7.00 [3]	7.00
Arizona	E	5.60	4.50	10.10
Arkansas	T	6.00	5.50	11.50
California	Ē	6.25	2.65	8.90
Colorado	E	2.90	7.00	9.90
Connecticut	E	6.00		6.00
District of Columbia	E	5.75		5.75
Florida	E	6.00	1.50	7.50
Georgia	E	4.00	3.00	7.00
Hawaii	T*	4.00		4.00
Idaho	T*	4.00 6.00	3.00	9.00
Illinois	т**	6.25	3.00	9.00 9.25
Indiana	E	6.00	3.00	9.25 6.00
lowa	E	5.00	2.00	7.00
	T*			
Kansas	E	5.30	3.00	8.30
Kentucky		6.00	6.25	6.00
Louisiana	E [4]	4.00		10.25
Maine	E	5.00		5.00
Maryland	E	5.00		5.00
Massachusetts	E	5.00		5.00
Michigan	E	6.00		6.00
Minnesota	E	6.50	1.00	7.50
Mississippi	Т	7.00	0.25	7.25
Missouri	T**	4.225	4.50	8.725
Nebraska	E	5.50	1.50	7.00
Nevada	E	6.50	1.00	7.50
New Jersey	E	6.00		6.00
New Mexico	Т	5.00	2.25	7.25
New York	E	4.25	4.50	8.75
North Carolina	E [4]	4.50	3.00	7.50
North Dakota	E	5.00	2.50	7.50
Ohio	E	6.00	2.00	8.00
Oklahoma	Т	4.50	6.00	10.50
Pennsylvania	E	6.00	1.00	7.00
Rhode Island	E	7.00		7.00
South Carolina	Т	5.00	2.00	7.00
South Dakota	T*	4.00	2.00	6.00
Tennessee	T**	7.00	2.75	9.75
Texas	E	6.25	2.00	8.25
Utah	T	4.75	2.25	7.00
Vermont	Ē	6.00	1.00	7.00
Virginia	T**	4.00	1.00	5.00
Washington	Ē	6.50	2.40	8.90
West Virginia	T	6.00	2.40	6.00
Wisconsin	E	5.00	0.60	5.60
Wyoming	T*	4.00	2.00	6.00

Comparison of State and Local Retail Sales Taxes, 2004

Note: Delaware, Montana, New Hampshire, and Oregon have no state or local sales tax.

[1] Food purchased for consumption off-premises.

[2] Highest local rate known to be actually levied by at least one jurisdiction. Includes local taxes for general purposes and those earmarked for specific purposes (e.g. transit). Taxes applying only to specificed sales (e.g. lodging or meals) are excluded.

[3] Alaskan cities and boroughs may levy local sales taxes from 1% to 6%.

[4] Food exempt from state tax, but subject to local taxes.
* Income tax credit allowed to offset sales tax on food.

** Food taxed at lower rate.

Source: Federation of Tax Administrators, July 2004 http://www.taxadmin.org/fta/rate/sl_sales.html