

Local Sales Tax Rates 2018

As of April 1, 2018

State	State Tax Rate	Number of Tax Rates ¹	Municipal Lowest Tax Rate ²	Municipal Highest Tax Rate ²
Alabama	4%	485	1%	8%
Alaska	-	103	1%	7.5%
Arizona	5.6%	106	2%	5.3%
Arkansas	6.5%	391	1%	5.75%
California ³	7.25%	1317	0.125%	3%
Colorado	2.9%	315	0.25%	8.3%
Connecticut	6.35%	-	-	-
Delaware	-	-	-	-
District of Columbia	5.75%	-	-	-
Florida	6%	62	0.5%	2%
Georgia	4%	161	2%	4.9%
Hawaii	4%	1	0.5%	0.5%
Idaho	6%	12	0.5%	4%
Illinois	6.25%	1229	0.25%	4.75%
Indiana	7%	-	-	-
Iowa	6%	1275	1%	1%
Kansas	6.5%	701	0.25%	4%
Kentucky	6%	-	-	-
Louisiana	5%	171	2%	7%
Maine	5.5%	-	-	-
Maryland	6%	-	-	-
Massachusetts	6.25%	-	-	-
Michigan	6%	-	-	-
Minnesota	6.875%	69	0.25%	1.5%
Mississippi	7%	2	0.25%	1%
Missouri	4.225%	1034	0.5%	5.388%
Montana	-	-	-	-
Nebraska	5.5%	229	0.5%	2%
Nevada	6.85%	13	0.25%	1.415%
New Hampshire	-	-	-	-
New Jersey ⁴	6.625%	1	3.3125%	3.3125%
New Mexico	5.125%	183	0.375%	4.125%
New York	4%	83	3%	4.875%
North Carolina	4.75%	100	2%	2.75%
North Dakota	5%	147	0.25%	3.5%
Ohio	5.75%	92	0.75%	2.25%
Oklahoma	4.5%	634	0.25%	7%
Oregon	-	-	-	-
Pennsylvania	6%	2	1%	2%
Rhode Island	7%	-	-	-
South Carolina	6%	43	1%	3%
South Dakota	4.5%	259	1%	2%
Tennessee	7%	125	1.5%	2.75%
Texas	6.25%	1434	0.25%	2%
Utah ³	5.95%	251	0.1%	2.65%
Vermont	6%	14	1%	1%
Virginia ³	5.3%	20	0.7%	0.7%
Washington	6.5%	355	0.5%	3.9%
West Virginia	6%	43	0.5%	1%
Wisconsin	5%	65	0.1%	0.6%
Wyoming	4%	22	1%	2%

Notes:

(1) Includes each town, city, and county that the state lists as having a general sales tax rate, even if multiple jurisdictions use the same percentage. Does not include special jurisdictions.

(2) This is the combined local tax rate paid by the consumer (i.e., the municipal rate plus the county rate). It does not include the state tax rate.

(3) The state general sales tax rate includes a percentage that is dedicated to local governments in these states: California (1.25%), Utah (1.25%), and Virginia (1%).

(4) Salem County, in addition to New Jersey's Urban Enterprise Zones, levies a lower sales tax rate on qualifying purchases than the state sales tax rate. The two rates are not combined. Thus, the total sales tax rate on a qualified purchase in Salem County is 3.3125%. For more information please see: <http://www.state.nj.us/treasury/taxation/ratechange/su-urban.shtml>

Please click the Excel or PDF link for a list of the municipalities with the lowest and highest sales tax rates in each state.

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State	Lowest Tax Rate ²	Municipal Municipal Tax Rate ²	Highest Municipal Tax Rate ²	Municipality with Lowest Rate (up to 6)	Municipality with Lowest Rate (up to 6)
Alabama	1%		8%	Indian Springs Village, Cardiff, Maytown	Piedmont, Weaver, Anniston, Jacksonville, Lincoln, Talladega City
Alaska	1%		7.5%	White Mountain	Homer, Seldovia
Arizona	2%		5.3%	Huachuca city	Fredonia
Arkansas	1%		5.75%	Roe, Shannon Hills	Sunset
California ³	0.125%		3%	Birds Landing, Dairy Farm, Dixon, Elmira, Larwin Plaza, Liberty Farms	Compton, Lynwood, Long Beach, Hawthorne, Santa Monica, South Gate, Pico Rivera
Colorado	0.25%		8.3%	Arapohoe County	Winter Park
Connecticut	-		-		
Delaware	-		-		
District of Columbia	-		-		
Florida	0.5%		2%	Alachua, Hernando, Orange, St. Johns, St. Lucie, Volusia counties	Liberty County
Georgia	2%		4.9%	Cherokee, Cobb, Gwinnett counties	Atlanta (DeKalb County), Atlanta (Fulton County)
Hawaii	0.5%		0.5%	City and County of Honolulu (Oahu)	City and County of Honolulu (Oahu)
Idaho	0.5%		4%	City of Victor	City of Sun Valley
Illinois	0.25%		4.75%	Allerton, Alma, Alvin, Ashkim, Beaverville, Beecher city	East Dundee, River Grove (both Cook County)
Indiana	-		-		
Iowa	1%		1%	Abingdon, Ackley (Hardin), Adair (Adair), Adel, Afton, Agency	Abingdon, Ackley (Hardin), Adair (Adair), Adel, Afton, Agency
Kansas	0.25%		4%	Cassoday, Elbing, Latham (all Butler County)	Luray (Russell), Herington (Dickinson)
Kentucky	-		-		
Louisiana	2%		7%	Town of Duson (part of Acadia Parish)	Jonesville (Catahoula), Lake Providence (East Carroll)
Maine	-		-		
Maryland	-		-		
Massachusetts	-		-		
Michigan	-		-		
Minnesota	0.25%		1.5%	Anoka County	City of Walker, Cook County
Mississippi	0.25%		1%	City of Tupelo	City of Jackson
Missouri	0.5%		5.388%	Iconium, Roscoe, Taberville, Vista (all St. Clair County)	Hazelwood, Ferguson, Berkeley (all St. Louis County)
Montana	-		-		
Nebraska	0.5%		2%	City of Upland, Dakota County	Alma, Chadron, Chappell, Crete, David city, Fairbury, Geneva
Nevada	0.25%		1.415%	Douglas, Elko, Lander, Lincoln, Lyon, Pershing Counties	Washoe County
New Hampshire	-		-		
New Jersey ⁴	3.3125%		3.3125%	Salem County	Salem County
New Mexico	0.375%		4.125%	Bonito Lake - Alamogordo (Lincoln County)	Taos Ski Valley (Taos County)
New York	3%		4.875%	Saratoga County, Warren County (except Wayne), Washington County	New York city (Bronx, Kings, New York, Queens, Richmond counties), Yonkers (city)
North Carolina	2%		2.75%	Yancey, Yadkin, Wayne, Wilson, Watauga, Washington counties	Durham County, Orange County
North Dakota	0.25%		3.5%	Cass County, Walsh County (unincorporated areas)	Tioga (Williams County)
Ohio	0.75%		2.25%	Wayne County	Cuyahoga County
Oklahoma	0.25%		7%	Cleveland County (unincorporated areas), Beckham County (unincorporated areas)	Boley (Okfuskee County)
Oregon	-		-		
Pennsylvania	1%		2%	Allegheny County	Philadelphia
Rhode Island	-		-		
South Carolina	1%		3%	York, Union, Saluda, Pickens, Orangeburg, Newberry counties	Charleston County, Jasper County, Myrtle Beach (Horry County)
South Dakota	1%		2%	Yale, Wasta, Wallace, Utica, Tulare, Trent	Aberdeen, Akaska, Alcester, Alexandria, Andover, Arlington
Tennessee	1.5%		2.75%	Johnson County	Anderson, Bedford, Benton, Blount, Bradley, Carroll counties
Texas	0.25%		2%	Douglassville (Cass County)	Abilene (Jones), Abilene (Taylor), Alamo (Hidalgo), Albany (Shackelford)
Utah ³	0.1%		2.65%	Virgin, Toquerville, Rockville, Washington County (unincorporated areas)	Moab
Vermont	1%		1%	Brandon, Burlington, Colchester, Dover, Killington, Manchester	Brandon, Burlington, Colchester, Dover, Killington, Manchester
Virginia ³	0.7%		0.7%	Northern Virginia and Hampton Roads regions	Northern Virginia and Hampton Roads regions
Washington	0.5%		3.9%	Klickitat County (unincorporated areas)	Lynnwood, Mill Creek, Mukilteo (all Snohomish County)
West Virginia	0.5%		1%	Moorefield, White Hall	Athens, Beckley, Bluefield, Bolivar, Bridgeport, Charles Town
Wisconsin	0.1%		0.6%	Waukesha County, Racine County	Milwaukee County, Ozaukee County, Washington County
Wyoming	1%		2%	Washakie, Uinta, Sweetwater, Park, Natrona, Lincoln counties	Albany, Carbon, Crook, Hot Springs, Laramie, Niobrara, Platte counties

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