

STATE SALES TAX RATES AND VENDOR DISCOUNTS

(January 1, 2012)

STATE	STATE SALES TAX RATE	RANK	VENDOR DISCOUNT	MAX/MIN
ALABAMA	4.0%	38	5.0%-2.0% (1)	\$400/month (max)
ALASKA		N/A		
ARIZONA	6.6%	9	1.0%	\$10,000/year (max)
ARKANSAS	6.0%	16	2.0%	\$1,000/month (max)
CALIFORNIA	7.25%	1	None	
COLORADO	2.9%	46	2.22% (4)	
CONNECTICUT	6.35%	11	None	
DELAWARE		N/A		
FLORIDA	6.0%	16	2.5%	\$30/report (max)
GEORGIA	4.0%	38	3.0%-0.5% (1)	
HAWAII	4.0%	38	None	
IDAHO	6.0%	16	None (5)	
ILLINOIS	6.25%	11	1.75%	\$5/year (min)
INDIANA (2)	7.00%	2	0.73% (2)	
IOWA	6.00%	16	None	
KANSAS	6.3%	11	None	
KENTUCKY	6.0%	16	1.75%-1.0% (1)	\$1,500/period (max)
LOUISIANA	4.0%	38	1.1%	
MAINE	5.0%	31	None (5)	
MARYLAND	6.0%	16	1.2%-0.90% (1)	\$500/return (max)
MASSACHUSETTS	6.25%	11	None	
MICHIGAN	6.0%	16	0.5% (6)	\$6/month (min)
MINNESOTA	6.875%	7	None	
MISSISSIPPI	7.0%	2	2.0%	\$50/month (max)
MISSOURI	4.225%	37	2.0%	
MONTANA		N/A		
NEBRASKA	5.5%	28	2.5%	\$75/month (max)
NEVADA (9)	6.85%	7	0.25%	
NEW HAMPSHIRE		N/A		
NEW JERSEY	7.0%	2	None	
NEW MEXICO	5.125%	30	None	
NEW YORK	4.0%	38	5.0%	\$200/quarter (max)
NORTH CAROLINA	4.75%	34	None	
NORTH DAKOTA	5.0%	31	1.5%	\$85/month (max)
OHIO	5.5%	28	0.75%	
OKLAHOMA	4.5%	36	1.0%	2,500/month (max)
OREGON		N/A		
PENNSYLVANIA	6.0%	16	1.0%	
RHODE ISLAND	7.0%	2	None	
SOUTH CAROLINA	6.0%	16	3.0%-2.0% (1)	\$3,100/year (max)
SOUTH DAKOTA	4.0%	38	None	
TENNESSEE	7.0%	2	None	
TEXAS	6.25%	11	0.5% (7)	
UTAH (3)	4.7%	34	1.31%	
VERMONT	6.0%	16	None (5)	
VIRGINIA (3)	4.0%	38	3.0%-1.5% (8)	
WASHINGTON	6.5%	10	None	
WEST VIRGINIA	6.0%	16	None	
WISCONSIN	5.0%	31	0.5%	\$10/period (min)
WYOMING	4.0%	38	None	
DIST. OF COLUMBIA	6.0%	16	None	
U. S. MEDIAN	6.0%			26 states allow vendor discounts

Source: Compiled by FTA from various sources.

(1) In some states, the vendors' discount varies by the amount paid. In AL and SC, the larger discounts apply to the first \$100. In GA, the larger discount applies to the first \$3,000. In KY, the larger discounts apply to the first \$1,000, while MD applies the larger discount to annual collections of \$6,000. The lower discounts apply to the remaining collections above these amounts.

(2) Utilities are not permitted to take discount. Collection allowances are 0.73% if total sales tax collected is less than \$60,000; 0.53% if total taxes is between \$60,000 and \$600,000; 0.26% if total sales tax collected is more than \$600,000.

(3) Rate does not include a statewide local rate of 1.0% in VA and 1.25% in UT.

(4) Local option sales tax discount varies from 0% to 3.33%.

(5) Vendors are allowed to keep any excess collections prescribed under the bracket system.

(6) Vendor discount only applies to the first 4.0% of the tax. A 0.75% discount if paid by the 7th of the month.

(7) An additional discount of 1.25% applies for early payment.

(8) Discount varies; 1.2% (1.6% for food) of the first \$62,500, 0.92% (1.2%) of the amount to \$208,000, and 0.6% (0.8%) of the remainder. Applies to the state tax only. No discount allowed on electronically file returns.

(9) Sales tax rate in NV is scheduled to fall to 6.5% on 7/1/13.