

2023 | All States Sales & Use Tax Key Facts and Figures

GENERAL INFORMATION

State	State Rate*		Sales Tax Holidays (2023)
Alabama	4%	⇒	February 24–26: 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	July 21–23: 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.
Arizona	5.6%	No	
Arkansas	6.5%	⇒	August 5–6: clothing items under \$100, clothing accessories or equipment under \$50, school art supplies, school instructional materials, school supplies, and electronic devices.
California	7.25%	No	
Colorado	2.9%	No	August 20–26: clothing and footwear that costs less than \$100 (not any special clothing or footwear primarily designed for athletic activity or protective use, and not jewelry, handbags, luggage, umbrellas, wallets, watches, and similar items).
Connecticut	6.35%	⇒	
Delaware	no sales tax	N/A	
District of Columbia	6.0%	⇒	April 15–24: all medical cannabis products, excluding paraphernalia, purchased from DC's seven licensed retailers.
Florida	6%	⇒	May 27–June 9, and August 26–September 8: specified items related to disaster preparedness. May 29–September 4: "Freedom Summer" holiday on specified admissions and items related to recreational activities.
Georgia	4%	No	July 24–August 6, 2023, and January 1, 2024–January 14, 2024: two back-to-school holidays on (1) clothing, footwear, wallets, and bags that cost less than \$100; (2) school supplies that cost \$50 or less; (3) learning aids and jigsaw puzzles that cost \$30 or less; (4) personal computers and related accessories with a sales price of \$1,500 or less, including tablets, laptops, monitors input devices, and non-recreational software. Certain items are excluded from the holidays.
Hawaii	4%	No	July 1, 2023–June 30, 2024: retail sale of the following new Energy Star appliances for noncommercial use: (1) a washing machine with a sales price of \$1,500 or less; (2) a clothes dryer with a sales price of \$1,500 or less; (3) a water heater with a sales price of \$1,500 or less; or (4) a refrigerator or combination refrigerator/freezer with a sales price of \$4,500 or less.
Idaho	6%	No	
Illinois	6.25%	No	
Indiana	7%	No	September 2–September 8: a "Tool Time" holiday on certain tools and equipment commonly used by skilled trade workers. July 1, 2023–June 30, 2024: gas ranges and cooktops (excluding outdoor gas grills, camping stoves, or other portable stoves). July 1, 2022–June 30, 2023: children's diapers and baby and toddler clothing, including single-use diapers, reusable diapers, and reusable diaper inserts. July 1, 2022–June 30, 2023: Energy Star certified refrigerators or combined refrigerator/freezers selling for \$3,000 or less and water heaters, clothes washers, or dryers selling for \$1,500 or less. July 1, 2022–June 30, 2024: impact-resistant windows, doors, and garage doors.
Iowa	6%	⇒	August 4–5: 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	
Kentucky	6%	No	
Louisiana	4.45%	No	
Maine	5.5%	No	February 18–20: ENERGY STAR products and solar water heaters.
Maryland	6%	⇒	August 13–19: items of clothing (not accessories) and footwear with a taxable price of \$100 or less, and the first \$40 of the taxable price of any backpack or bookbag.
Massachusetts	6.25%	⇒	August 11–12: applies to most single items costing \$2,500 or less.
Michigan	6%	No	
Minnesota	6.875%	No	July 28–July 29: clothing or footwear (not accessories, rentals, or skis, swim fins, or skates) with sales price under \$100 per item.
Mississippi	7%	⇒	August 25–August 27: firearms, ammunition, and certain hunting supplies, including archery equipment.
Missouri	4.225%	⇒	April 19–25: 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	August 4–6: 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. If less than 2% of retailer's merchandise qualifies, retailer must offer a tax refund in lieu of tax holiday.
Nevada	6.85%	⇒	October 27–29: only applies to eligible member of the Nevada National Guard and his or her eligible relatives—all tangible personal property exempt.
New Hampshire	no sales tax	N/A	
New Jersey	6.625%	⇒	August 26–September 4: retail sales of the following products are exempt if they are sold to an individual purchaser for non-business use: computers with a sales price of less than \$3,000 per item; school computer supplies with a sales price of less than \$1,000 per item; school supplies; school art supplies; school instructional materials; and sport or recreational equipment.
New Mexico	5% gross receipts/compensating rate prior to July 1, 2023; 4.875% effective July 1, 2023	⇒	August 4–6: 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; hand-held calculators of less than \$200/item. Vendor participation not required. November 25: small business clothing, footwear, accessories, sporting goods, camping equipment, video games, books, journals, greeting cards, art supplies, postcards, writing instruments, tools, and artwork priced at less than \$500.
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	August 4–6: 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%	⇒	August 4–6: 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 4–6: clothing (not rentals), clothing accessories, footwear, school supplies, computers, printers, printer supplies, computer software, bath wash cloths, bed linens, pillows, bath towels, shower curtains, and bath rugs.
South Dakota	effective July 1, 2023: 4.2% (4.5% previous)	No	
Tennessee	7%	⇒	July 28–30: clothing (not accessories), school supplies, and school art supplies with sales price of \$100 or less per item; computers with sales price of \$1,500 or less per item. July 1, 2021–June 30, 2023: gun safes and gun safety devices. August 1, 2023–October 31, 2023: food and food ingredients.
Texas	6.25%	⇒	April 22–24: 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	4.85%	No	
Vermont	6%	No	May 27–29: 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.
Virginia	5.3% (4.3% state rate + 1% local rate imposed by all localities)	No	August 11–13: clothing and footwear (not accessories, athletic or protective wear, or rentals), school supplies, and backpacks with sales price of less than \$100 per item.
Washington	6.5%	No	
West Virginia	6%	⇒	August 4–7: clothing with a price of \$125 or less, school supplies with a price of \$50 or less, school instructional materials with a price of \$20 or less, laptop and tablet computers with a price of \$500 or less, and sports equipment with a price of \$150 or less. Items purchased for use in a trade or business are not exempt under the sales tax holiday.
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	No	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	Yes
Virginia	Yes	Yes	Yes
Washington	Yes	Yes	Yes
West Virginia	Yes	Yes	Yes
Wisconsin	Yes	Yes	Yes
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 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 JULY 1, 2023

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

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