

State and Local Sales Tax Rates as of January 1, 2023

State	State Sales Tax Rate	Rank	Average Local Sales Tax Rate ¹	State & Local Combined	Rank	Maximum Local Rate
Alabama	4.000%	40	5.25%	9.25%	4	7.500%
Alaska	--	46	1.76%	1.76%	46	7.500%
Arizona	5.600%	28	2.77%	8.37%	11	5.300%
Arkansas	6.500%	9	2.96%	9.46%	3	6.125%
California ²	7.250%	1	1.57%	8.82%	7	2.500%
Colorado	2.900%	45	4.88%	7.78%	15	8.300%
Connecticut	6.350%	12	--	6.35%	33	--
Delaware	--	46	--	--	47	--
District of Columbia	6.000%	17	--	6.00%	(38)	--
Florida	6.000%	17	1.02%	7.02%	23	2.000%
Georgia	4.000%	40	3.40%	7.40%	19	5.000%
Hawaii ²	4.000%	40	0.44%	4.44%	45	0.500%
Idaho	6.000%	17	0.02%	6.02%	37	3.000%
Illinois	6.250%	13	2.57%	8.82%	8	4.750%
Indiana	7.000%	2	--	7.00%	24	--
Iowa	6.000%	17	0.94%	6.94%	29	1.000%
Kansas	6.500%	9	2.16%	8.66%	9	4.250%
Kentucky	6.000%	17	--	6.00%	38	--
Louisiana	4.450%	38	5.10%	9.55%	1	7.000%
Maine	5.500%	29	--	5.50%	42	--
Maryland	6.000%	17	--	6.00%	38	--
Massachusetts	6.250%	13	--	6.25%	36	--
Michigan	6.000%	17	--	6.00%	38	--
Minnesota	6.875%	6	0.61%	7.49%	17	2.000%
Mississippi	7.000%	2	0.07%	7.07%	22	1.000%
Missouri	4.225%	39	4.11%	8.33%	12	5.763%
Montana ²	--	46	--	--	47	--
Nebraska	5.500%	29	1.45%	6.95%	28	2.000%
Nevada	6.850%	7	1.38%	8.23%	13	1.530%
New Hampshire	--	46	--	--	47	--
New Jersey ³	6.625%	8	-0.03%	6.60%	30	3.313%
New Mexico ²	5.000%	32	2.72%	7.72%	16	3.813%
New York	4.000%	40	4.52%	8.52%	10	4.875%
North Carolina	4.750%	35	2.24%	6.99%	26	2.750%
North Dakota	5.000%	32	1.97%	6.97%	27	3.500%
Ohio	5.750%	27	1.49%	7.24%	20	2.250%
Oklahoma	4.500%	36	4.48%	8.98%	5	7.000%
Oregon	--	46	--	--	47	--
Pennsylvania	6.000%	17	0.34%	6.34%	34	2.000%
Rhode Island	7.000%	2	--	7.00%	24	--
South Carolina	6.000%	17	1.43%	7.43%	18	3.000%
South Dakota ²	4.500%	36	1.90%	6.40%	32	4.500%
Tennessee	7.000%	2	2.55%	9.55%	2	2.750%
Texas	6.250%	13	1.95%	8.20%	14	2.000%
Utah ²	6.100%	16	1.09%	7.19%	21	2.950%
Vermont	6.000%	17	0.30%	6.30%	35	1.000%
Virginia ²	5.300%	31	0.45%	5.75%	41	0.700%
Washington	6.500%	9	2.36%	8.86%	6	4.100%
West Virginia	6.000%	17	0.55%	6.55%	31	1.000%
Wisconsin	5.000%	32	0.43%	5.43%	43	1.750%
Wyoming	4.000%	40	1.36%	5.36%	44	2.000%

Source: The Tax Foundation, State and Local Sales Tax Rates, 2023, <https://taxfoundation.org/publications/state-and-local-sales-tax-rates/> (accessed May 8, 2023).

¹ City, county, and municipal rates vary. These rates are weighted by population to compute an average local tax rate.

² See source for special notes for this state.

³ Salem County in New Jersey is not subject to statewide sales tax rates and collects a local rate of 3.3125%. New Jersey's average local score is represented as a negative.

Double dash (--) indicates no sales tax imposed.