

State and Local Sales Tax Rates as of January 1, 2024

State	State Sales Tax Rate	Rank	Average Local Sales Tax Rate ¹	State & Local Combined	Rank	Maximum Local Rate
Alabama	4.000%	40	5.29%	9.29%	5	7.500%
Alaska	--	46	1.82%	1.82%	46	7.850%
Arizona	5.600%	28	2.78%	8.38%	12	5.300%
Arkansas	6.500%	9	2.95%	9.45%	3	6.130%
California ²	7.250%	1	1.60%	8.85%	8	4.750%
Colorado	2.900%	45	4.91%	7.81%	16	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	1.00%	7.00%	24	2.000%
Georgia	4.000%	40	3.38%	7.38%	19	5.000%
Hawaii ²	4.000%	40	0.50%	4.50%	45	0.500%
Idaho	6.000%	17	0.03%	6.03%	37	3.000%
Illinois	6.250%	13	2.61%	8.86%	7	4.750%
Indiana	7.000%	2	--	7.00%	25	--
Iowa	6.000%	17	0.94%	6.94%	29	2.000%
Kansas	6.500%	9	2.15%	8.65%	9	4.250%
Kentucky	6.000%	17	--	6.00%	38	--
Louisiana	4.450%	37	5.11%	9.56%	1	7.000%
Maine	5.500%	29	--	5.50%	43	--
Maryland	6.000%	17	--	6.00%	38	--
Massachusetts	6.250%	13	--	6.25%	35	--
Michigan	6.000%	17	--	6.00%	38	--
Minnesota	6.875%	6	1.16%	8.04%	15	2.150%
Mississippi	7.000%	2	0.06%	7.06%	22	1.000%
Missouri	4.225%	38	4.16%	8.39%	11	5.880%
Montana ²	--	46	--	--	47	--
Nebraska	5.500%	29	1.47%	6.97%	28	2.000%
Nevada	6.850%	7	1.39%	8.24%	13	1.530%
New Hampshire	--	46	--	--	47	--
New Jersey ³	6.625%	8	-0.02%	6.60%	30	3.310%
New Mexico ²	4.875%	34	2.74%	7.62%	17	4.060%
New York	4.000%	40	4.53%	8.53%	10	4.880%
North Carolina	4.750%	35	2.25%	7.00%	27	2.750%
North Dakota	5.000%	32	2.04%	7.04%	23	3.500%
Ohio	5.750%	27	1.49%	7.24%	21	2.250%
Oklahoma	4.500%	36	4.49%	8.99%	6	7.000%
Oregon	--	46	--	--	47	--
Pennsylvania	6.000%	17	0.34%	6.34%	34	2.000%
Rhode Island	7.000%	2	--	7.00%	25	--
South Carolina	6.000%	17	1.50%	7.50%	18	3.000%
South Dakota ²	4.200%	39	1.91%	6.11%	36	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	1.15%	7.25%	20	4.200%
Vermont	6.000%	17	0.36%	6.36%	32	1.000%
Virginia ²	5.300%	31	0.47%	5.77%	41	2.700%
Washington	6.500%	9	2.88%	9.38%	4	4.100%
West Virginia	6.000%	17	0.57%	6.57%	31	1.000%
Wisconsin	5.000%	32	0.70%	5.70%	42	2.900%
Wyoming	4.000%	40	1.44%	5.44%	44	2.000%

Source: The Tax Foundation, State and Local Sales Tax Rates, 2024, <https://taxfoundation.org/publications/state-and-local-sales-tax-rates/> (accessed April 30, 2024).

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.