



OWS DIRECT - STATE SALES TAX GUIDE*

7/2/2015

STATE	SALES TAXES APPLICABLE	TAX ON SHIPPING	Sales Tax Rates		
			State	Local	
				Highest	Lowest
Arizona	Yes	No	5.60%		
California	Yes	No	7.25%		
Colorado	No Reporting Requirements				
Connecticut	Yes	Yes	6.35%		
Georgia	Yes	Yes	4.00%	4.00%	2.00%
Hawaii	Yes	Yes	4.17%	0.50%	0.00%
Idaho	Yes	No	6.00%	0.50%	0.00%
Illinois	Yes	Yes	6.25%		
Iowa	No Reporting Requirements				
Kansas	Yes	No	8.00%		
Louisiana	Yes	No	4.00%		
Massachusetts	Yes		****		
Michigan	Yes	Yes	6.00%		
Missouri	No Reporting Requirements				
Nebraska	Yes	Yes	5.50%	2.00%	0.50%
Nevada	Yes	No	6.85%	1.60%	0.00%
New Hampshire	Yes	No	8.00%		
New Mexico	Yes	Yes	5.13%		
North Carolina	Yes	Yes	4.75%	2.50%	2.00%
North Dakota	Yes	Yes	7.00%	3.50%	0.00%
Ohio	Yes	Yes	5.50%	2.25%	0.75%
South Carolina	Yes	Yes	6.00%	2.50%	0.00%
Tennessee	Yes	Yes	9.25%		
Vermont	Yes	Yes	6.00%	1.00%	0.00%
Virginia	Yes	No	5.30%	0.70%	0.00%
Washington	Yes	Yes	6.50%	3.10%	0.50%
West Virginia	Yes	Yes***	11.00%	1.00%	1.00%
Wisconsin	Yes	Yes	5.00%	0.60%	0.00%
Wyoming	Yes	Yes		0.60%	0.00%

*Please note that due to the variable nature of state, county, and local sales taxes, OWS does not guarantee the accuracy of any information provided on this table.

** County tax for Hawaii applies to Honolulu County only. County tax for Idaho applies to Nez Perce County only

*** Freight is taxed at 6.00%

**** Massachusetts does not tax Wine Sales. However, it does tax general merchandise at 6.25%.