

Table 9.41-- STATE SALES TAX RATE AND STATUS, AND INTERNET SALES TAX STATUS, FOR THE 50 STATES: 2023

[In 2018, the U.S. Supreme Court decided in the South Dakota v. Wayfair, Inc. case that each state may individually decide if they want to implement taxes on sales made out of the state by online or remote sellers. After this decision, many states placed a tax on internet sales]

State 1/	Sales tax rate (in percent)	Sales tax	Internet sales tax
Alabama	4.00	Yes	Yes
Alaska	0.00	No	Yes
Arizona	5.60	Yes	Yes
Arkansas	6.50	Yes	Yes
California	7.25	Yes	No
Colorado	2.90	Yes	Yes
Connecticut	6.35	Yes	Yes
Delaware	0.00	No	No
Florida	6.00	Yes	No
Georgia	4.00	Yes	No
Hawaii	4.00	Yes	Yes
Idaho	6.00	Yes	Yes
Illinois	6.25	Yes	No
Indiana	7.00	Yes	Yes
Iowa	6.00	Yes	Yes
Kansas	6.50	Yes	No
Kentucky	6.00	Yes	Yes
Louisiana	4.45	Yes	Yes
Maine	5.50	Yes	Yes
Maryland	6.00	Yes	Yes
Massachusetts	6.25	Yes	No
Michigan	6.00	Yes	No
Minnesota	6.88	Yes	Yes
Mississippi	7.00	Yes	Yes
Missouri	4.23	Yes	No
Montana	0.00	No	No
Nebraska	5.50	Yes	Yes
Nevada	6.85	Yes	No
New Hampshire	0.00	No	No
New Jersey	6.63	Yes	Yes
New Mexico	5.13	Yes	Yes
New York	4.00	Yes	No
North Carolina	4.75	Yes	Yes
North Dakota	5.00	Yes	No
Ohio	5.75	Yes	Yes
Oklahoma	4.50	Yes	No
Oregon	0.00	No	No

Continued on next page.

Table 9.41-- STATE SALES TAX RATE AND STATUS, AND INTERNET SALES TAX STATUS, FOR THE 50 STATES: 2023 -- Con.

State 1/	Sales tax rate (in percent)	Sales tax	Internet sales tax
Pennsylvania	6.00	Yes	Yes
Rhode Island	7.00	Yes	Yes
South Carolina	6.00	Yes	No
South Dakota	4.50	Yes	Yes
Tennessee	7.00	Yes	Yes
Texas	6.25	Yes	Yes
Utah	6.10	Yes	Yes
Vermont	6.00	Yes	Yes
Virginia	5.30	Yes	No
Washington	6.50	Yes	Yes
West Virginia	6.00	Yes	No
Wisconsin	5.00	Yes	Yes
Wyoming	4.00	Yes	Yes

1/ The federal government is unable to levy any form of sales tax, including for internet sales, and would require a constitutional amendment in order to do so (such as with the Sixteenth Amendment that allows Congress to lay and collect taxes on incomes).

Source: WiseVoter, "Online Sales Tax by State" <<https://wisevoter.com/state-rankings/online-sales-tax-by-state/>> accessed July 12, 2023.