

STATE	STATE TAX				LOCAL TAX				OTHER TAX	
	Wine	Merchandise	Food	Shipping	Wine	Merchandise	Food	Shipping	Transportation	Regional
AK										
AZ	Yes	Yes								
CA	Yes	Yes			Yes-varies	Yes-varies				
CO										
CT	Yes	Yes		Yes						
DC										
FL										
GA	Yes	Yes		Yes	Yes-varies	Yes-varies	Yes-varies	Yes-varies		Yes**
HI-Hono	Yes	Yes	Yes	Yes						
Hawaii	Yes	Yes	Yes	Yes						
Kauai	Yes	Yes	Yes	Yes						
Maui	Yes	Yes	Yes	Yes						
IA										
ID	Yes	Yes	Yes							
IL	Yes	Yes	Yes	Yes						
IN	Yes	Yes		Yes						
KS	Yes									
KY										
LA	Yes	Yes								
MD	Yes	Yes	Yes							
ME	Yes	Yes	Yes							
MI	Yes	Yes		Yes						
MN										
MO										
MT										
NC	Yes	Yes	Yes	Yes	Yes-varies	Yes-varies	Yes-varies	Yes-varies	Yes***	
ND	Yes	Yes		Yes						
NE	Yes	Yes		Yes	Yes-varies	Yes-varies		Yes-varies		
NH										
NJ	Yes	Yes		Yes						
NM	Yes	Yes	Yes	Yes						
NV	Yes	Yes			Yes-varies	Yes-varies				
NY	Yes	Yes		Yes	Yes-varies	Yes-varies		Yes-varies	Yes	
OH	Yes	Yes		Yes	Yes-varies	Yes-varies		Yes-varies		
OK										
OR										
SC	Yes	Yes		Yes	Yes-varies	Yes-varies	Yes-varies	Yes-varies		
SD										
TN	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		
TX	Yes	Yes		Yes	Yes-varies	Yes-varies		Yes-varies		
UT										
VA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		Yes*
VT	Yes	Yes		Yes	Yes	Yes	Yes	Yes		
WA	Yes	Yes		Yes	Yes-varies	Yes-varies		Yes-varies		Yes
WI	Yes	Yes		Yes	Yes-varies	Yes-varies		Yes-varies		
WV	Yes	Yes		Yes	Yes	Yes		Yes		
WY										

**NOTES**

Yes - fixed rate

Yes-varies - depends on location (could be zero in some locations)

\* Hampton Roads and Northern Virginia; does not apply to food.

\*\* City of Atlanta only. Tax applies to food.

\*\*\* Applies to food.

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