

# Sales Tax Chart

Most states require tax to be paid on shipping & handling, fuel surcharge fees, and host credits.  
 Please use this chart to look up any state exceptions.  
 Yes = apply sales tax NO = do not apply sales tax

State		Tax on Shipping & Handling and Fuel Surcharge	Tax on Host Credits
Alaska	AK	NO	NO
Alabama	AL	YES	YES
Arizona	AZ	NO	YES
Arkansas	AR	YES	YES
California	CA	YES	YES
Colorado	CO	YES	YES
Connecticut	CT	YES	NO
Delaware	DE	NO	NO
District of Columbia	DC	YES	YES
Florida	FL	YES	YES
Georgia	GA	YES	YES
Hawaii	HI	YES	YES
Idaho	ID	NO	YES
Illinois	IL	NO	YES
Indiana	IN	YES	NO
Iowa	IA	NO	YES
Kansas	KS	YES	YES
Kentucky	KY	YES	YES
Louisiana	LA	YES	YES
Maine	ME	YES	YES
Maryland	MD	NO	YES
Massachusetts	MA	NO	YES
Michigan	MI	YES	YES
Minnesota	MN	YES	YES
Mississippi	MS	YES	YES
Missouri	MO	YES	YES
Montana	MT	NO	NO
Nebraska	NE	YES	NO
Nevada	NV	YES	YES
New Hampshire	NH	NO	NO
New Jersey	NJ	YES	NO
New Mexico	NM	YES	YES
New York	NY	YES	YES
North Carolina	NC	YES	YES
North Dakota	ND	YES	YES
Ohio	OH	YES	NO
Oklahoma	OK	NO	YES
Oregon	OR	NO	NO
Pennsylvania	PA	YES	YES
Puerto Rico	PR	YES	YES
Rhode Island	RI	YES	YES
South Carolina	SC	YES	NO
South Dakota	SD	YES	YES
Tennessee	TN	YES	YES
Texas	TX	YES	YES
Utah	UT	NO	YES
Vermont	VT	YES	YES
Virginia	VA	YES	YES
Washington	WA	YES	YES
West Virginia	WV	YES	YES
Wisconsin	WI	YES	YES
Wyoming	WY	NO	YES