

Origin and Destination Based States for Sales Tax

These rules apply for intrAstate transactions subject to sales tax. IntERstate transactions subject to seller's use tax area are always destination.

Origin-Based States

Charge sales tax based on your location, including any local and state taxes.

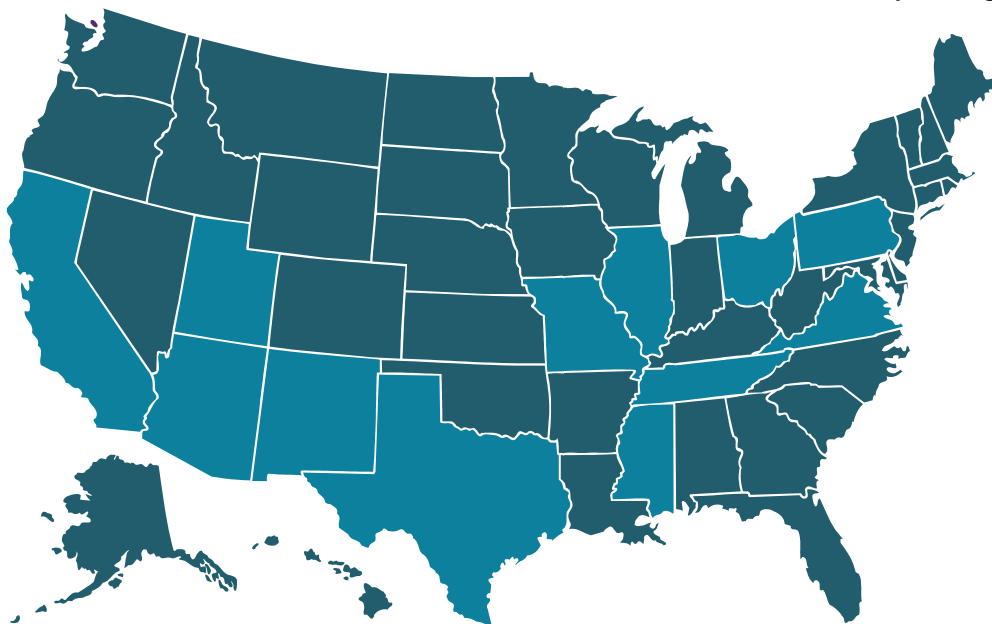
- Arizona
- California*
- Illinois
- Mississippi
- Missouri
- New Mexico
- Ohio
- Pennsylvania
- Tennessee
- Texas
- Utah
- Virginia

*California is mixed. State, county and city taxes are based on the origin, but district taxes are based on the destination (the buyer).

Destination-Based States

Charge sales tax based on where the buyer is located, which could include a combination of state and local taxes.

- Alabama
- Arkansas
- Colorado
- Connecticut
- District of Columbia
- Florida
- Georgia
- Hawaii
- Idaho
- Indiana
- Iowa
- Kansas
- Kentucky
- Louisiana
- Maine
- Maryland
- Massachusetts
- Michigan
- Minnesota
- Nebraska
- Nevada
- New Jersey
- New York
- North Carolina
- North Dakota
- Oklahoma
- Rhode Island
- South Carolina
- South Dakota
- Vermont
- Washington
- West Virginia
- Wisconsin
- Wyoming



■ Origin-Based States

■ Destination-Based States