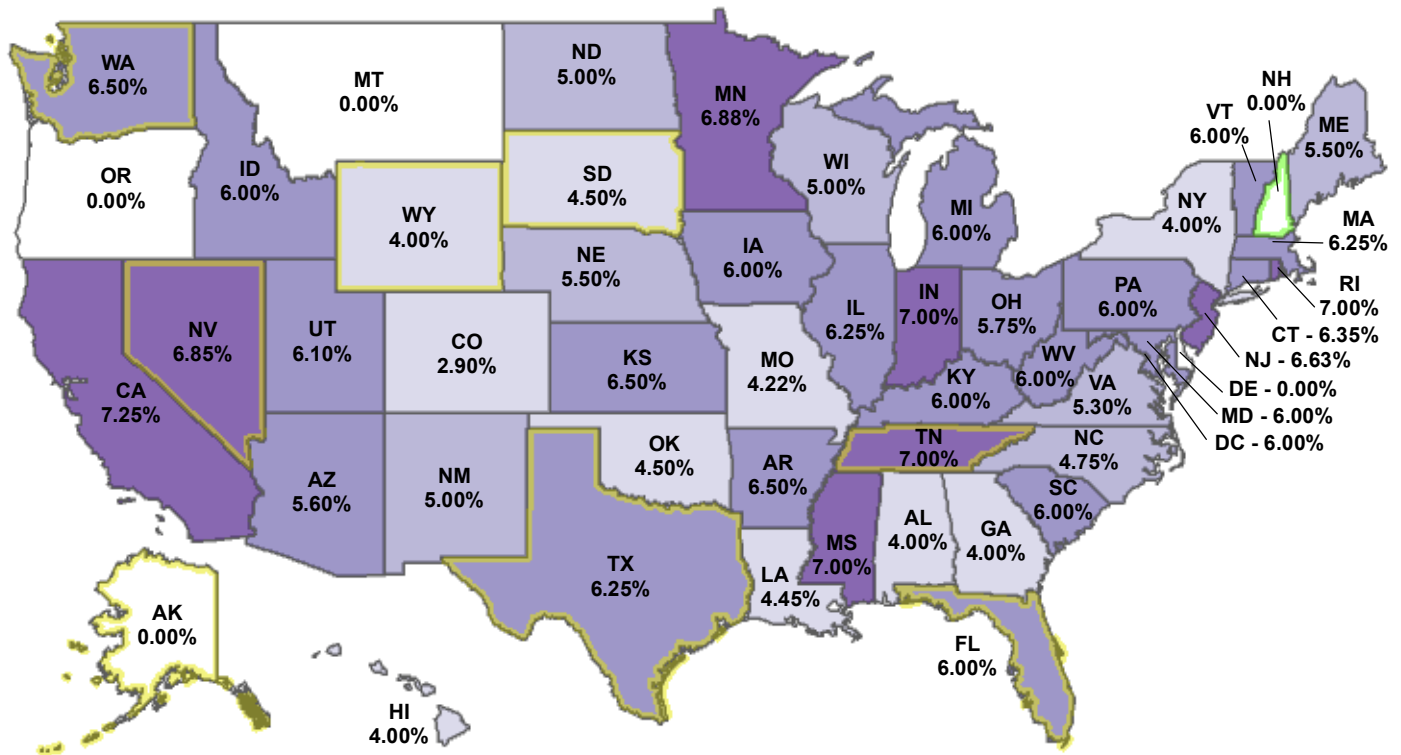


State General Sales Tax Rates — As of January 1, 2023



National Average: 5.10%
National Median: 6.00%

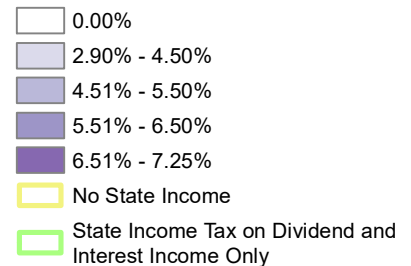
HIGHEST 11:

California - 7.25%
Indiana - 7.00%
Mississippi - 7.00%
Rhode Island - 7.00%
Tennessee - 7.00%
Minnesota - 6.88%
Nevada - 6.85%
New Jersey - 6.63%
Arkansas - 6.50%
Kansas - 6.50%
Washington - 6.50%

LOWEST 11:

Alaska - 0.00%
Delaware - 0.00%
Montana - 0.00%
New Hampshire - 0.00%
Oregon - 0.00%
Colorado - 2.90%
Alabama - 4.00%
Georgia - 4.00%
Hawaii - 4.00%
New York - 4.00%
Wyoming - 4.00%

Sales Tax Rate



Notes:

- 1) Iowa has had the same general sales tax rate of 6.00% since 2010.
- 2) Iowa cities and counties can impose an additional 1.00% local option sales tax.
- 3) Food and prescription drugs are exempt from sales tax in Iowa.
- 4) Iowa, along with 16 other states, has sales tax holidays on clothing and/or school supplies.