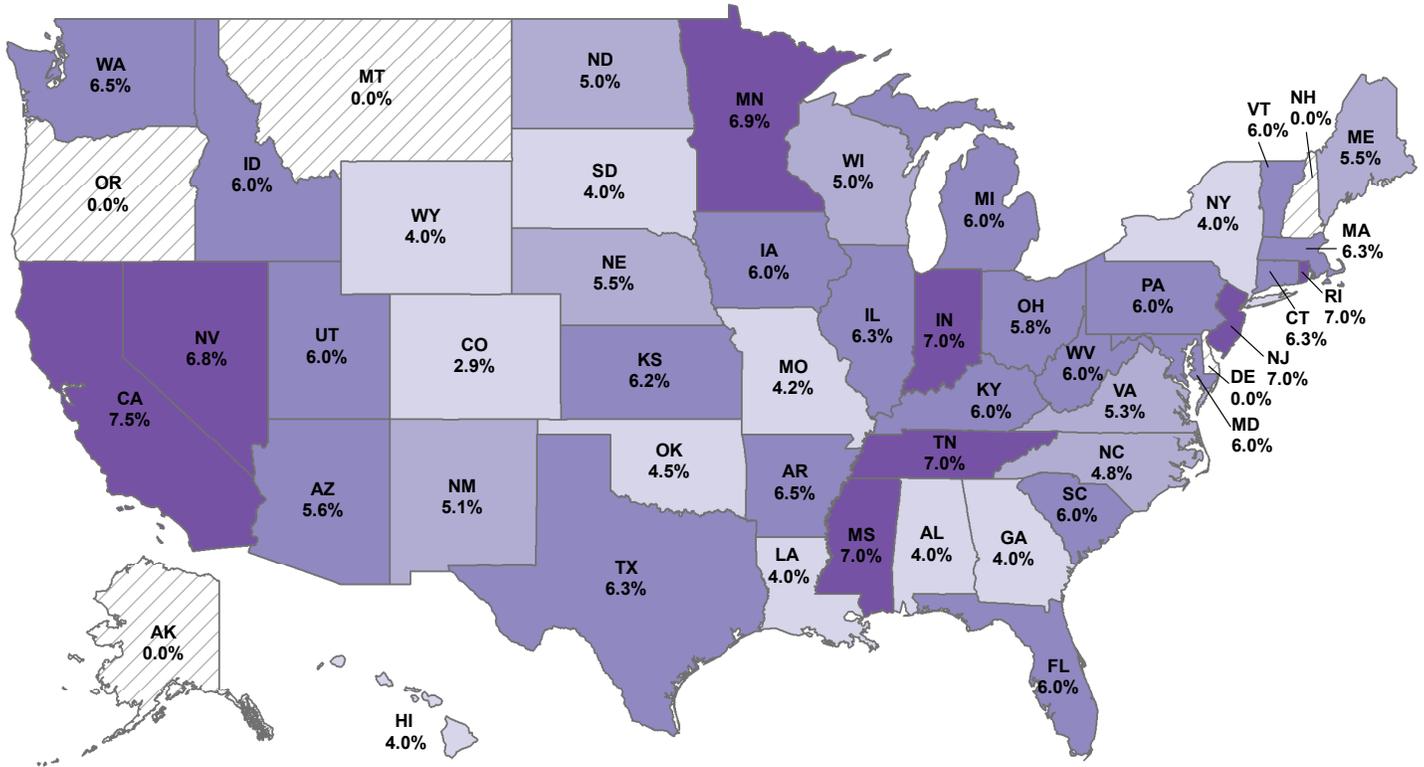


STATE GENERAL SALES TAX RATES – 2015

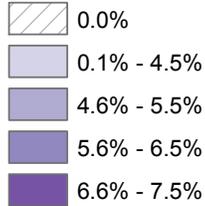


National Average: 5.1%

HIGHEST TEN:

- 50. California - 7.5%
- 45. Indiana - 7.0%
- 45. Mississippi - 7.0%
- 45. New Jersey - 7.0%
- 45. Rhode Island - 7.0%
- 45. Tennessee - 7.0%
- 44. Minnesota - 6.9%
- 43. Nevada - 6.9%
- 41. Arkansas - 6.5%
- 41. Washington - 6.5%

Sales Tax Rate



LOWEST THIRTEEN:

- 1. Alaska - 0%
- 1. Delaware - 0%
- 1. Montana - 0%
- 1. New Hampshire - 0%
- 1. Oregon - 0%
- 6. Colorado - 2.9%
- 7. Alabama - 4.0%
- 7. Georgia - 4.0%
- 7. Hawaii - 4.0%
- 7. Louisiana - 4.0%
- 7. New York - 4.0%
- 7. South Dakota - 4.0%
- 7. Wyoming - 4.0%

NOTES:

- 1) Iowa has had the same base sales tax rate of 6.0% since 2010.
- 2) Cities and counties can impose an additional 1.0% 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.