

Oregon Wine Services and Storage

OWS DIRECT - STATE SALES TAX GUIDE*

3/8/2010

STATE	SALES TAXES APPLICABLE	Sales Tax Rates						
		State	County			City		
			Highest	Lowest	Average	Highest	Lowest	Average
Arizona	Yes	5.60%	5.60%	5.60%	5.60%			
California	Yes	8.25%						
Colorado	<i>No Reporting Requirements</i>							
Connecticut	Yes	6.00%						
Georgia	Yes	4.00%	3.00%	2.00%	2.96%	1.00%	1.00%	1.00%
Hawaii	Yes	4.00%	0.50%	0.50%	0.50%			
Idaho	Yes	6.00%	0.50%	0.50%	0.50%			
Illinois	Yes	6.25%						
Louisiana	Yes	4.00%						
Michigan	Yes	6.00%						
Missouri	<i>No Reporting Requirements</i>							
Nebraska	Yes	5.50%	0.50%	0.50%	0.50%	1.50%	0.50%	1.18%
Nevada	Yes	6.85%	1.25%	0.25%	0.52%			
New Hampshire	Yes	8.00%						
New York	Yes	4.00%	4.88%	3.00%	4.00%	1.00%	0.75%	0.94%
North Carolina	Yes	7.75%	0.50%	0.25%	0.28%			
North Dakota	Yes	5.00%	1.00%	0.25%	0.58%	2.50%	1.00%	1.38%
Ohio	Yes	5.50%	2.25%	0.50%	1.29%			
South Carolina	Yes	6.00%	2.00%	0.50%	1.34%			
Texas	Yes	6.25%						
Vermont	Yes	6.00%				1.00%	1.00%	1.00%
Virginia	Yes	5.00%						
Washington	Yes	6.50%	2.10%	0.50%	1.35%	1.80%	0.20%	0.80%
West Virginia	Yes	11.00%						
Wisconsin	Yes	5.00%	0.60%	0.10%	0.50%			
Wyoming	Yes	12.00%						

*Please note that due to the variable nature of state, county, and local sales taxes, OWS does not guarantee the accuracy of any information provided on this table.