

Streamlined Sales Tax
Survey Regarding Change to Destination Sourcing

States	Can Local Juris. Levy?	Type of Jurisdictions adopting	Can Local Adopt Different Rates?	What Rates Can be Adopted?	No. of taxing jurisdiction	Current (pre-SST) Sourcing Rule	Nexus req'd for intrastate sales among local jurisdictions?	Any assistance for destination sourcing?	Problems with Changes to Sourcing	Assistance w/ change to Destination sourcing?	Assistance to Local Govts w/ revenue shifts?
1. Alabama - Mike Emfinger	Yes	Cities and Counties	Yes	Various	458	Destination	Yes	Publications and database	N/A		
2. Alaska											
3. Arizona - Christie Comanita	Yes	Cities, Counties and special taxing districts	Yes	Depends on base the juris. chooses to levy on	146	Origin	No	N/A	Primary impediment to conforming legislation		
4. Arkansas - Jerry Walton	Yes	Cities and counties	Yes	1/8% to 4%	321	Origin	N/A	N/A	Unknown at this time	Zip+ 4 database; No cost offset; may provide paper copy of database to non-computerized businesses	none
5. California - Larry Bergkamp	Yes	Cities, counties and special voter approved districts	Yes	1.25% local shared; special district rates are 1/4, 1/2, 3/4, or 1% unless other rate approved by voters	Currently 721 (including 41 special districts)	Origin except if both jurisd. Incl. special district taxes, there is some destination-	Nexus in jurisdictions levying special district taxes causes delivery sale to be destination sourced if seller doing business in destination	No vendors comp. Education, publications, web-based info.	Yes	Just begun review to determine impact.	

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6. Colorado											
7. Connecticut											
8. Delaware	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	No sales tax	
9. District of Columbia - Nancy Tucker	No	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
10. Florida											
11. Georgia - Phil Embry	Yes	Counties; bill pending for Atlanta to levy	Yes	Up to 3 local levies at 1% each.	159	Destination	N/A	Tax rate chart w/ return; education seminars Vendor's comp	n/a	n/a	n/a
12. Hawaii											
13. Idaho											

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14. Illinois - Terry Charlton	Yes	Home Rule and Non-home Rule Counties and Municipalities; certain Mass Transit Districts, Park & Recreation Districts; the Metropolitan Pier & Exposition Authority.	Yes	Some have no limit as long as imposed at 1/4% increments; Metro Pier limited to 1% on food & beverages	1400	Origin	No	N/A	Local Revenue shifting; small business issues; local economic incentive agreements whereby local taxes rebated to seller	IL studying issue at this time	IL studying issue at this time
15. Indiana- Jim Turner	No	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
16. Iowa - Don Cooper	Yes	Cities; unincorp. areas and countywide "school local option"	Yes	Reg. local rate of 1%; school local rate of 1%	830 of 1155 locals imposing regular local tax; 55 of 99 imposing school local tax	Destination	Yes - but delivery indicates nexus	Educational info; rate			
17. Kansas											
18. Kentucky											
19. Louisiana											
20. Maine	No	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
21. Maryland											

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22. Massachusetts	No	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
23. Michigan - Dale Vettel	No	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A		
24. Minnesota - Judy Niccum	Yes	Several cities and one county	Yes	1/2% to 1%	13	Destination	Yes; if no local nexus, tax may shift to use tax due from purchaser	Educational Fact Sheets; zip +4 info via paper or website; no vendor comp	n/a	n/a	n/a
25. Mississippi											
26. Missouri - Ken Pearson	Yes	Cities and Counties and special districts (see note) ¹	Yes	Varies as to specific tax: law may specify increments up to a maximum or just a maximum	836 cities and counties; 8 districts	Origin	No	N/a	Yes - business reporting and revenue shifting	Zip plus 4; education based on destination sourcing used for use tax; no vendor's comp.	no
27. Montana											
28. Nebraska - Tom Gillaspie	Yes	Cities and Counties	Yes	.5%; 1% or 1.5%	131 cities, no counties	Destination	No	Rate and jurisdiction table	No	n/a	n/a
29. Nevada											

¹¹ Missouri cities and counties can impose local option sale and local option use taxes. These rates are equal. Fire districts, recreational districts, jail districts, ambulance districts and city community development districts can adopt local option sales taxes, but cannot adopt a local use tax.

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30. New Hampshire	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	No sales tax	
31. New Jersey - Harry Fox	No	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
32. New Mexico											
33. New York - Dan Wood	Yes	Counties, Cities, school districts	Yes	Up to 3% in 1/2% increments; higher w/ legislative authority	105	Destination	No	Publications assoc, community names to taxing juris. And providing list of streets within each taxing city, rate charts, toll-free telephone support.	N/A	N/A	N/A
34. North Carolina - Andy Sabol	Yes	Counties	4 levy types + 1 public transpt.	1% or 1/2% with a total combined up to 3%	99 counties levy 2.5%; 1 county levies 3%	SST rule adopted 1/1/02	If collect state, must collect local		Main problem is consultants "auditing" for correct tax distribution to locals	Provided info on applicable tax rates to vendors; no vendor's comp provided	No assistance; Some concern raised but no hard data
35. North Dakota - Gary Anderson	Yes	Cities and Counties	Yes	No limit	100 cities and 1 county	Destination	Yes	No vend. Comp. Online GIS and publications	N/A	N/A	N/A

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36. Ohio - Bill Riesenberger	Yes	Counties and Regional Transit Auth. (RTA)	Both: up to 1.5% in 1/4% increments	88 Counties and 7 RTAs		Origin except sales by some delivery vendors or some svcs is destination	No	N/A	Business reporting and Revenue Shifting	Rate and jurisdiction paper available now; working on an address and zip code database which will be available on website in Sept. 04; education; vendor's comp under current law	Exploring "hold harmless"
37. Oklahoma - Tony Mastin	Yes	Cities and Counties	Yes	County: 2% City: no limit	597	SST rule adopted 11/1/03	No	Education; Zip plus 4 database	No	N/A	N/A
38. Oregon	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	No sales tax	
39. Pennsylvania											
40. Rhode Island - John Nugent	No	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
41. South Carolina - John McCormack	Yes	Counties and school districts; bill pending for cities to levy	Yes	May enact more than 1 type local option; some set rate of 1%; others w increment up to max of 1%	45 counties; 2 out of 10 school districts.	Destination	Yes for collection responsibility of seller	5 digit zip database on website; no vendors comp.	N/A	N/A	N/A

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42. South Dakota	Yes	Municipalities	Yes	Up to 2%	205 with tax; 100 eligible with no tax	Destination except for attys, accts and newspapers	No	Database of addresses inside cities with a tax. Toll-free customer service center.	Only for attys, accts and newspapers	For attys and accts, heavy education emphasis; for newspapers worked with industry to incorporate address database into software program; no vendors comp	Municipal league not concerned about shifting; minimal change due to only 3 industries being affected.
43. Tennessee- Loren Chumley	Yes	Cities and Counties	Yes	Up to 2.75%	445	Origin	No	N/A	Yes		No
44. Texas											
45. Utah - Bruce Johnson		Local Option, Resort Communities, Public transit, Botanical, Cultural, Zoo Tax, Rural Hospitals Tax, ighways Tax , County Option, Town Option	Yes - but all have adopted up to maximum rate.	Each differs - range from .25% to 1%	277	Origin	No	N/A	Yes	Flat file for zip plus 4 and 5 digit zip look up; web based search; paper tables	As all local municipalities in Utah have adopted a 1% local tax, Utah has devised a way to reallocate this portion of the tax to keep local jurisdictions harmless. Utah's law requires the Tax Commission to allocate the revenue back to the localities based on 50% population and 50% point of sale.

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46. Vermont - George Phillips	Yes	Certain cities	No		2	Origin	No	No			No - primary concern is rate and threshold v. sourcing
47. Virginia - Mark Haskins	Yes	All cites and counties	No	All impose a uniform 1% rate	134	Origin	No	N/A	Yes	N/A	N/A
48. Washington - Greg Potegal	Yes	Counties, cities, transportation authorities, public facility districts, and regional transportation investment districts	Yes	Varies - combined rates go up to 2.3%	346	Origin	No	N/A	Yes	Address based GIS system and education; suggest use of CSP or CAS; publications with rate tables	Some proposed legislation has mitigation for locals from new money to be received.
49. West Virginia											
50. Wisconsin - Vicki Gibbons	Yes	Counties; Baseball and football stadium districts defined by county boundaries	No	County rate, if adopted, must be .5%; football stadium is .5%; baseball stadium no more than .1%	58 of 72 counties impose; plus 2 sport districts	Destination	Yes; plan to change if Congress enacts fed sst.	Education efforts; Vendor's comp of .5%	N/A	N/A	N/A
51. Wyoming - Dan Noble	Yes	Counties	Yes	Up to 2% combined	23	Destination	No	Zip Code Director and Rate Charts	N/A	N/A	N/A