

## STATES WHERE USE TAX IS DIFFERENT THAN SALES TAX

<u>Full name</u>	<u>Abbreviation</u>	<u>Associated ZIP Code(s)</u>
Alabama	AL	350nn-352nn, 354nn-369nn
Arizona	AZ	850nn-853nn, 855nn-857nn, 859nn-860nn, 863nn-865nn
Colorado	CO	800nn-816nn
Missouri	MO	630nn-631nn, 633nn-641nn, 644nn-658nn
Oklahoma	OK	730nn-731nn, 734nn-741nn, 743nn-749nn

## STATES WHERE THE USE TAX IS THE SAME AS THE STATE SALES TAX RATE, BUT SMALLER MUNICIPALITIES DO NOT COLLECT USE TAX

<u>Full name</u>	<u>Abbreviation</u>	<u>Associated ZIP Code(s)</u>
Iowa	IA	500nn-516nn, 520nn-528nn
Illinois	IL	600nn-620nn, 622nn-629nn
New Mexico	NM	870nn-871nn, 873nn-875nn, 877nn-884nn
Vermont	VT	050nn-054nn, 056nn-059nn
Wisconsin	WI	530nn-532nn, 534nn-535nn, 537nn-549nn

## STATES AND POSSESSIONS WITH NO USE TAX

<u>Full name</u>	<u>Abbreviation</u>	<u>Associated ZIP Code(s)</u>
Armed Forces Americas	AA	
Armed Forces Canada	AE	
Armed Forces Pacific	AP	
American Samoa	AS	96799
Delaware	DE	197nn-199nn

Federated State of Micronesia	FM	969nn
Guam	GU	969nn
Marshall Islands	MH	969nn
Montana	MT	590nn-599nn
Commonwealth of the Northern Mariana Islands	MP	969nn
New Hampshire	NH	030nn-038nn
Oregon	OR	970nn-979nn
Puerto Rico	PR	006nn – 007nn
Palau	PW	969nn
U.S. Virgin Islands	VI	008nn

**STATES WHERE THE USE TAX IS IDENTICAL TO THE SALES TAX**

<u>Full name</u>	<u>Abbreviation</u>	<u>Associated ZIP Code(s)</u>
Alaska	AK	995nn – 999nn
Arkansas	AR	716nn-729nn
California	CA	850nn-853nn, 855nn-857nn, 859nn-860nn, 863nn-865nn
Connecticut	CT	060nn-069nn
District of Columbia	DC	200nn, 202nn-205nn, 569nn
Florida	FL	320nn-339nn, 341nn, 342nn, 344nn, 346nn, 347nn, 349nn
Georgia	GA	300nn-319nn, 398nn-399nn
Hawaii	HI	967nn, 968nn
Indiana	IN	460nn-479nn
Kansas	KS	660nn-662nn, 664nn-679nn
Kentucky	KY	400nn-427nn
Louisiana	LA	700nn-701nn, 703nn-708nn, 710nn-714nn

Maine	ME	039nn-049nn
Maryland	MD	206nn-212nn, 214nn-219nn
Massachusetts	MA	010nn-027nn, 055nn
Michigan	MI	480nn-499nn
Minnesota	MN	550nn-551nn, 553nn-567nn
Mississippi	MS	386nn-397nn
North Carolina	NC	270nn-289nn
North Dakota	ND	580nn-588nn
Nebraska	NE	680nn-681nn, 683nn-693nn
New Jersey	NJ	070nn-089nn
Nevada	NV	889nn-891nn, 893nn-895nn, 897nn-898nn
New York	NY	005nn, 063nn, 100nn-149nn
Ohio	OH	430nn-459nn
Pennsylvania	PA	150nn-196nn
Rhode Island	RI	028nn, 029nn
South Carolina	SC	570nn-577nn
South Dakota	SD	570nn-577nn
Tennessee	TN	370nn-385nn
Texas	TX	733nn, 750nn-770nn, 772nn-799nn
Utah	UT	840nn-847nn
Virginia	VA	201nn, 220nn-246nn
Washington	WA	980nn-986nn, 988nn-994nn
West Virginia	WV	247nn-268nn
Wyoming	WY	820nn-831nn, 834nn

