

State	Sales Dollar Threshold	Number of Transactions Threshold	Either or Both Thresholds?	State + Local Maximum Rate
Alabama	250,000	N/A	Sales	11%
Alaska	100,000	200	Either	7.5%
Arizona	100,000	N/A	Sales	11.2%
Arkansas	100,000	200	Either	11.5%
California	500,000	N/A	Sales	10.25%
Colorado	100,000	N/A	Sales	11.2%
Connecticut	100,000	200	BOTH	6.35%
Delaware	N/A	N/A	N/A	N/A
Florida	100,000	N/A	Sales	8%
Georgia	100,000	200	Either	9%
Hawaii	100,000	200	Either	4.5%
Idaho	100,000	N/A	Sales	9%
Illinois	100,000	200	Either	11%
Indiana	100,000	200	Either	7%
Iowa	100,000	N/A	Sales	8%
Kansas	100,000	N/A	Sales	10.6%
Kentucky	100,000	200	Either	6%
Louisiana	100,000	200	Either	11.45%
Maine	100,000	N/A	Sales	5.5%
Maryland	100,000	200	Either	6%
Massachusetts	100,000	N/A	Sales	6.25%
Michigan	100,000	200	Either	N/A
Minnesota	100,000	200	Either	8.375%
Mississippi	250,000	N/A	Sales	8%
Missouri	100,000	N/A	Sales	10.1%
Montana	N/A	N/A	N/A	N/A
Nebraska	100,000	200	Either	7.5%
Nevada	100,000	200	Either	8.265%
New Hampshire	N/A	N/A	N/A	N/A
New Jersey	100,000	200	Either	6.63%
New Mexico	100,000	N/A	Sales	9.0625%
New York	500,000	100	BOTH	8.875%
North Carolina	100,000	200	Either	7.5%
North Dakota	100,000	N/A	Sales	8.5%
Ohio	100,000	200	Either	8%
Oklahoma	100,000	N/A	Sales	11.5%
Oregon	N/A	N/A	N/A	N/A
Pennsylvania	100,000	N/A	Sales	8%
Rhode Island	100,000	200	Either	7%
South Carolina	100,000	N/A	Sales	9%
South Dakota	100,000	200	Either	6.5%
Tennessee	100,000	N/A	Sales	10%
Texas	500,000	N/A	Sales	8.25%
Utah	100,000	200	Either	8.7%
Vermont	100,000	200	Either	7%
Virginia	100,000	200	Either	7%
Washington	100,000	N/A	Sales	10.4%
West Virginia	100,000	200	Either	7%
Wisconsin	100,000	N/A	Sales	5.6%
Wyoming	100,000	200	Either	6%