## STATES WHERE USE TAX IS DIFFERENT THAN SALES TAX

Full name	Abbreviation	Associated ZIP Code(s)
Alabama	AL	350nn-352nn, 354nn-369nn
Arizona	AZ	850nn-853nn, 855nn-857nn, 859nn-860nn, 863nn-865nn
Colorado	СО	800nn-816nn
Missouri	МО	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

Full name	Abbreviation	Associated ZIP Code(s)
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

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

Federated State of Micronesia	FM	969nn
Guam	GU	969nn
Marshall Islands	МН	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

Full name	Abbreviation	Associated ZIP Code(s)
Alaska	AK	995nn – 999nn
Arkansas	AR	716nn-729nn
California	CA	850nn-853nn, 855nn-857nn,
Connecticut	СТ	859nn-860nn, 863nn-865nn 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	ОН	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