

Rödl & Partner

State	Will a separately-stated tariff surcharge on a customer invoice increase the sales tax base?	Authority
Alabama	Yes	Ala. Admin. Code r. 810-6-1-.65
Alaska	n/a - no state sales tax	
Arizona	Yes	Ariz. Rev. Stat. Ann. §42-5061
Arkansas	No	Ark. Code Ann. §26-52-103(19)(B)
California	Yes	Reg. 1620, Annotation 325.0232
Colorado ¹	Yes	Colo. Rev. Stat. §39-26-102(7)
Connecticut	Yes	Conn. Gen. Stat. §12-407(a)(8)
Delaware	n/a - no state sales tax	
D.C.	Yes	D.C. Code §47-2001(p)(1)
Florida	Yes	Fla. Stat. §212.02(16)
Georgia	Yes	Ga. Code Ann. §48-8-3(3); Ga. Comp. Regs. 560-12-1-35
Hawaii	Yes	Haw. Rev. Stat. §237-3(a)
Idaho	Yes	Idaho Regs. §35.01.02.060.01
Illinois	Yes	Ill. Admin. Code tit. 86, §130.445(b)(3)
Indiana	Yes	Ind. Code Ann. §6-2.5-1-5
Iowa	Yes	Iowa Admin. Code r. 701-203.4(1)
Kansas	Yes	Kan. Stat. Ann. §79-3603
Kentucky	Yes	103 Ky. Admin. Regs. 30:040
Louisiana	Yes	La. Rev. Stat. Ann. §47:301(3)(a); La. Admin. Code tit. 61, §4301(Sales Price)(a)
Maine	Yes	Me. Rev. Stat. Ann. Tit. 36, §1752(14)(A)(3)
Maryland	Yes	Md. Regs. §3.06.01.08(B)(1)(d)
Massachusetts	Yes	Massachusetts Directive 86-1
Michigan	Yes	Mich. Comp. Laws §205.52(1)
Minnesota	Yes	Minn. Stat. §297A.61(7)(b)(3); Minnesota Revenue Notice 06-08
Mississippi	Yes	Miss. Code Ann. §27-65-109
Missouri	Yes	Mo. Code. Regs. Ann. Tit. 12 §10-103.555(3)(L)
Montana	n/a - no state sales tax	
Nebraska	Yes	Neb. Rev. Stat. §77-2701.16(1)
Nevada	Yes	Nevada Dept of Taxation, Tips to Taxpayers No. 18 (Dec 31, 1971)
New Hampshire	n/a - no state sales tax	
New Jersey	Yes	N.J. Rev. Stat. §54:32B-2(oo)(1)(B)
New Mexico	Yes	N.M. Stat. Ann. §7-9-3-.5(A)
New York	Yes	N.Y. Comp. Codes R. Regs. tit. 20, §526.5(b)
North Carolina	Yes	N.C. Gen. Stat. §105-164.3(237)(a)(2)
North Dakota	Yes	N.D. Code 757-39.2-.01(12)(d)(3)
Ohio	Yes	Ohio Rev. Code ann. §5739.01(H)(1)
Oklahoma	Yes	Okla. Admin. Code §710:65-19-102
Oregon	n/a - no state sales tax	
Pennsylvania	Yes	61 Pa. Code §33.2(a)(6)

Rhode Island	Yes	R. I. Gen. Laws §44-18-12(b)(iv)
South Carolina	Yes	S. C. Rev. Rul 20-04
South Dakota	No	S.D. Codified Laws Ann. §10-45.1.16(3)
Tennessee	Yes	Tenn. Code Ann. §67-6-102(87)(B)(iii)
Texas	Yes	Tex. Tax Code Ann. §151.007
Utah	Yes	Utah Code Ann. §59-12-102(107)(b)(ii)(G)
Vermont	Yes	Vt. Stat. Ann. Tit. 32, §9701(4)(A)
Virginia	Yes	Va. Code Ann. §58.1-602; Virginia Ruling of the Commissioner PD 13-106
Washington	Yes	RCW 82.04.070 ; https://dor.wa.gov/forms-publications/publications-subject/tax-topics/surcharges-including-tariffs
West Virginia		
Wisconsin	No	Wis. Stat. §77.51(15b)
Wyoming	No	Wyo. Stat. §39-15-101(a)(viii)

¹ Note that Colorado has "home rule" cities and jurisdictions whose laws can differ from the state laws.