

**Survey of Certain State and Local Taxes within Vermont and Surrounding States**

		Connecticut	Maine	Massachusetts	New Hampshire	New Jersey	New York*	Rhode Island	Vermont
General Sales	State	6.35%	5.50%	6.25%	0	7%	4%	7%	6%
	Local	0	0	0	0	0	3-4.75% (plus 3/8% for jurisdictions within MCTD)	0	1% (optional)
	Total	6.35%	5.50%	6.25%	0	7%	7-8.875%	7%	6-7%
Lodging	State	15%	8%	5.70%	9%	7%	4%	7%	9%
	Local	0	0	up to 6% (6.5% for Boston)	0	up to 3%	3-4.75% (plus 3/8% for jurisdictions within MCTD and \$1.50 NYC State room fee)	0	1% (optional)
	Other	0	0	2.75% Convention Center financing fee in certain cities	0	5% State Occupancy Fee	Local Hotel Occupancy Tax (5.5% in NYC and 6% in Albany) (Plus local per unit fee of \$2.00 in NYC)	6% Hotel Tax	0
	Total	15%	8%	up to 14.95%	9%	12-15%	10-14.75% (plus \$3.50 per room fee in NYC)	13%	9-10%
Prepared Meals	State	6.35%	8%	6.25%	9%	7%	4%	7%	9%
	Local	0	0	0.75% (optional)	0	0	3-4.75% (plus 3/8% for jurisdictions within MCTD)	1%	1% (optional)
	Total	6.35%	8%	6.25-7%	9%	7%	7-8.875%	8%	9-10%
Alcohol	State	6.35%	8%	6.25% or 0.57% (alcohol at clubs only)	9%	7%	4%	7%	10%
	Local	0	0	0	0	0	3-4.75% (plus 3/8% for jurisdictions within MCTD)	1%	1% (optional)
	Total	6.35%	8%	6.25% or 0.57% (alcohol at clubs only)	9%	7%	7-8.875%	8%	10-11%
Rental Vehicles	State	6.35%	10%	6.25%	9%	7%	4%	7%	9%
	Local	0	0	0	0	0	3-4.75% (plus 3/8% for jurisdictions within MCTD)	0	0
	Special	3% motor vehicle rental surcharge and \$1 per day tourism fee	0	\$10 vehicular rental surcharge in Boston	0	0	Vehicle Rental Tax (11% in NYC metro and 6% in rest of State)	8% State surcharge	0
	Total	9.35% + \$1 per day	10%	6.25% (plus surcharge in Boston)	9%	7%	13-19.875%	15%	9%

\* In New York, MCTD is the Metropolitan Commuter Transportation District (New York City and surrounding counties)

Prepared by the Joint Fiscal Office  
February 2014