

Survey of Various Regional Consumption Tax Rates

New England, New York and New Jersey

	General Sales		Hotel			Prepared Meals		Alcohol		Rental car		
	State	Local	State	Local	Other	State	Local	State	Local	State	Local	Special
Maine	5.5%	N/A	8% (until 6/30/2015)	N/A	N/A	8% (until 6/30/2015)	N/A	8% (until 6/30/2015)	N/A	10%	N/A	N/A
New Hampshire	N/A	N/A	9%	N/A	N/A	9%	N/A	N/A (only excise tax)	N/A	9%	N/A	N/A
Vermont	6%	1% (optional)	9%	1% (optional)	N/A	9%	1% (optional)	10%	1% (optional)	9%	N/A	
Connecticut	6.35%	N/A	15%	N/A	N/A	6.35%		6.35%		6.35%		3% Motor Vehicle Rental Surcharge
Rhode Island	7%	N/A	7%	N/A	6% Hotel Tax	7%	1%	7% on beer and other malt beverages (wine and liquor tax-free until 03/2015)		7%		8% State Surcharge
Massachusetts	6.25%	N/A	5.7%	up to 6% (6.5% for Boston)	2.75% Convention Center financing fee in certain cities	6.25%	0.75%	0.57% (on club alcoholic beverages only)	N/A	6.25%	N/A	\$10 Vehicular rental surcharge in Boston
New York	4%	3-4.75% (plus 3/8% for jurisdictions within NYC metro)	4%	3-4.75% (plus 3/8% for jurisdictions within NYC metro)	Local Hotel Occupancy Tax (5.5% in NYC and 6% in Albany) (Add'l per unit fee of \$1.50 in NYC)	4% (plus local option taxes)	3-4.75% (plus 3/8% for jurisdictions within NYC metro)	4% (plus local option taxes)		4%	3-4.75% (plus 3/8% for jurisdictions within NYC metro)	Vehicle Rental Tax (11% in NYC metro and 6% in rest of State)
New Jersey	7%	N/A	7%	up to 3%	7% State Occupancy Fee	7%		7%	N/A	7%	N/A	N/A

Prepared by the Joint Fiscal Office
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