

Paint & Material Sales Tax by State

State	Collect Sales Tax on the RO for P&M	Pay Sales Tax to the jobber	Pay Sales Tax to the state	Notes	State	Collect Sales Tax on the RO for P&M	Pay Sales Tax to the jobber	Pay Sales Tax to the State	Notes
Alabama	No	Yes			Nebraska	Yes	No/L Yes/M	Yes	Liquid Only
Alaska	No	No	No	No Sales Tax	Nevada	Yes	No/L Yes/M	Yes	Liquid Only
Arizona	Yes	No/L Yes/M	Yes	Liquid Only	New Hampshire	No	No	No	No Sales Tax
Arkansas	Yes	No/L Yes/M	Yes	Liquid Only	New Jersey	Yes	No/L Yes/M	Yes	Liquid Only
California	Yes	No	Yes	Net Zero Tax	New Mexico				
Colorado	Yes	No/L Yes/M	Yes	Liquid Only	New York	Yes	Yes	Yes	Double Taxation
Connecticut	Yes	Yes	Yes	Double Taxation	North Carolina	No	Yes		
Delaware	No	No	No	No Sales Tax	North Dakota	Yes	No/L Yes/M	Yes	Liquid Only
Florida	Yes	No/L Yes/M	Yes	Liquid Only	Ohio	Yes	No/L Yes/M	Yes	Liquid Only
Georgia	Yes	No/L Yes/M	Yes	Liquid Only	Oklahoma	Yes	No/L Yes/M	Yes	Liquid Only
Hawaii	Yes	Yes	Yes	Double Taxation	Oregon	No	No	No	No Sales Tax
Idaho	Yes	No	Yes	Net Zero Tax	Pennsylvania	Yes	No	Yes	Net Zero Tax
Illinois	Yes	No/L Yes/M	Yes	Liquid Only	Rhode Island	Yes	Yes	Yes	Double Taxation
Indiana	Yes	Yes	Yes/M	Double Taxation	South Carolina	No	Yes		
Iowa	Yes	No	Yes	Net Zero Tax	South Dakota	Yes	No/L Yes/M	Yes	Liquid Only
Kansas	Yes	No	Yes	Net Zero Tax	Tennessee	Yes	No/L Yes/M	Yes	Liquid Only
Kentucky	Yes	No/L Yes/M	Yes	Liquid Only	Texas	Yes	No	Yes	Net Zero Tax
Louisiana	Yes	No	Yes	Net Zero Tax	Utah	Yes	No/L Yes/M	Yes	Liquid Only
Maine	Yes	No/L Yes/M	Yes	Liquid Only	Vermont	Yes	No	Yes	Net Zero Tax
Maryland	Yes	No/L Yes/M	Yes	Liquid Only	Virginia	Yes	No/L Yes/M	Yes	Liquid Only
Massachusetts					Washington	Yes	No	Yes	
Michigan	Yes	No/L Yes/M	Yes	Liquid Only	West Virginia				
Minnesota	Yes	No	Yes	Net Zero Tax	Wisconsin	Yes	No/L Yes/M	Yes	Liquid Only
Mississippi	Yes	No	Yes	Net Zero Tax	Wyoming				
Missouri	Yes	No/L Yes/M	Yes	Liquid Only					
Montana	Yes	No	Yes	Net Zero Tax	Canada	Yes	Yes		Net Zero Tax