

Chapter 2. Sales Tax

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Section 9.201. Imposition.

Except for goods made or produced in the State a sales tax attaches to goods upon their first sale in the State. The seller pays the tax on all goods in a shipment no later than 120 days after arrival in the State. The State has the power to hold the release of future shipments if the seller is not current on taxes due under the Code and applicable Regulations.

Background
Amended by State Law 7-94.

Section 9.202. Rates.

The sales tax is on a percentage of the sales price or per unit as indicated below:

- (1) beer:
 - (a) 25 cents per glass container of 12 fluid ounces
 - (b) 15 cents per all other container(s) of 12 ounces
 - (c) plus 2 cents per additional 2 fluid ounces
- (2) boat 3 percent
- (3) cigar 5 cents
- (4) cigarette:
 - (a) 15 cents per pack of 20 cigarettes
 - (b) plus 2 ½ cents per additional 5 cigarettes
- (5) equipment or appliance 5 percent
- (6) food 1 percent
- (7) jewelry 20 percent
- (8) liquor:
 - (a) 1 dollar per 26 fluid ounces
 - (b) plus 5 cents per additional fluid ounce
- (9) motor vehicle 5 percent
- (10) outboard motor 3 percent
- (11) soda

- (a) 2 cents per container of 12 fluid ounces
- (b) plus 1 cent per additional ounce
- (12) tobacco product 10 cents per ounce
- (13) wine
 - (a) 50 cents per 26 fluid ounces
 - (b) plus 4 cents per additional fluid ounce
- (14) goods not stated elsewhere in this section 2 percent.

Background

Amended by State Law 6-66.