



FIVE STATES THAT DO NOT HAVE A SALES TAX

(sometimes referred to as NOMAD)

The following states do not have a sales tax:

- **New Hampshire**
 - **Oregon**
 - **Montana**
 - **Alaska**
 - **Delaware**

Although Alaska does not have a state sales tax. The state does allow localities to impose sales tax, which range from 1% to 7%.

Delaware does not have a sales tax. However, they do impose gross receipts tax on businesses, rather than on the consumer. The rates range from .0945% to .7468%, depending on the business activity. There are no deductions allowed, but there are some exclusions that businesses may qualify for.

For more information on states without a sales tax, please contact [State Tax Advisors](#).