

State Sales and Use Tax Payment Schedule for Vendors

TAB 7-C
Sales and Use Tax
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SOURCE: Research Institute
of America

Payment Schedule for Vendors

Name of State	(Last Day Without Penalty)	Payment to (Department)
Alabama	<u>Monthly by 20th</u>	Department of Revenue
<u>Alaska</u>	No sales & use tax	N/A
Arizona	Monthly by 20th	Department of Revenue
Arkansas	Gross Receipts: monthly by 20th	Department of Finance and Administration
California	<u>Last day of the month after quarter</u>	State Board of Equalization
Colorado	Monthly by 20th	Department of Revenue
Connecticut	Last day of month after month or quarter	Commissioner of Revenue
Delaware	No sales & use tax	N/A
Dist. of Columbia	Monthly by 20th	Office of Tax
Florida	Monthly by 20th	Department of Revenue
Georgia	Monthly b 20th	Commissioner of Revenue
Hawaii	End of month. Annual return, 20th of 4th month after tax year.	Department of Taxation
Idaho	<u>Monthly by 20th</u>	Tax Commission
Illinois	<u>20th of month</u>	Department of Revenue
Indiana	<u>Monthly by 30th</u>	Department of Revenue
Iowa	End of January, April, July, October	Department of Revenue and Director of Revenue
Kansas	Monthly by 25th.	Director of Revenue
<u>Kentucky</u>	Monthly by 20th	Revenue Cabinet
Louisiana	Monthly by 20th	Secretary of Revenue
Maine	Monthly by 15th	Revenue Services
Maryland	Monthly by 21st	Comptroller
<u>Massachusetts</u>	<u>Monthly by 20th</u>	Commissioner of Revenue
Michigan	Monthly by 15th. Annual return, Feb.28	Gasoline - Department of Treasury All others - Department of Revenue
<u>Minnesota</u>	<u>Monthly by 20th</u>	Department of Revenue
Mississippi	Monthly b 20th	State Taxation Commission
Missouri	Quarterly by last day of January, April, July, October	Director of Revenue
Montana	No sales & use tax	N/A
Nebraska	Monthly by 25th.	Department of Revenue
Nevada	Monthly by last day of the month	Director of Taxation
New Hampshire	No general sales tax	N/A
New Jersey	Quarterly, 20th of January, April, July, October	Director of Taxation
New Mexico	Monthly by 25th.	Tax and Revenue Department
New York	Quarterly by 20th of March, June, September, December	Tax Commissioner
North Carolina	Monthly or quarterly by 15th	Secretary of Revenue

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North Dakota	Quarterly by last day of January, April, July, October	Tax Commission
Ohio	Monthly by 23rd	Tax Commissioner (State Treasurer pre-1-1-2002)
Oklahoma	Sales: Monthly by 15th	Tax Commissioner
Ore on	No general sales tax	N/A
Pennsylvania	Sales: Quarterly by 20th of January, April, July, October; Use: monthly by 20th.	Department of Revenue
<u>Rhode Island</u>	<u>Monthly by 20th</u>	Tax Administrator
South Carolina	Monthly by 20th	Tax Commission
South Dakota	Bimonthly by last day after two-month period.	Department of Revenue
Tennessee	Monthly by 20th	Commissioner of Revenue
Texas	Monthly by 20th	Comptroller of Public Accounts
Utah	Last day of January, April, July, October	State Tax Commission
Vermont	Monthly by 25th	Tax Commissioner
Virginia	Monthly by 20th	Tax Commissioner
Washington	<u>Monthly by 25th</u>	Department of Revenue
West Virginia	Sales: Monthly of 15th; Use: 15th of January, April, July, October	Tax Commissioner
Wisconsin	Quarterly, 20th of January, April, July, October	Department of Revenue
Wyoming	Last day of month	Department of Revenue

Source: Research Institute of America, All States Tax Handbook