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texas imposes a 6 25 percent state sales and use tax on all retail sales leases and rentals of most goods as well as taxable services local taxing jurisdictions cities counties special purpose districts and transit authorities can also impose up to 2 percent sales and use tax for a maximum combined rate of 8 25 percent

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the main difference between the two is that sales tax is a tax on the sale of tangible personal property while use tax is a tax on the use of that property within a state sales tax is generally charged by the seller at the time of the sale while use tax is typically self assessed by the purchaser when the seller has not charged sales tax

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sales use tax in california retailers engaged in business in california must register with the california department of tax and fee administration cdtfa and pay the state s sales tax which applies to all retail sales of goods and merchandise except those sales specifically exempted by law

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sales tax is a tax paid to a governing body state or local on the sale of certain goods and services illinois first adopted a general state sales tax in 1933 and since that time the base sales tax rate has risen to 6 25 percent

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to properly register a business with a state and correctly file and pay sales or use tax or sales and use tax you need to understand what each tax is which situations call for each type of tax and if when you re responsible for remitting sales tax consumer use tax and or seller use tax read on to deepen your understanding of all three

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sales and use tax generally refer to the same thing a percentage tax on the price of a sale that is collected by a merchant or consumer and remitted to the government however there are subtle differences in how these taxes are collected and remitted define sales tax

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