

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 |