What are home rule states?
A "home rule state" is a state with self-administered local taxing authorities (cities, counties, or special tax jurisdictions) that have chosen to collect and administer sales or use tax independently from the state.

Home rule states that collect and administer separately include:

- Alabama
- Alaska (Alaska doesn't have a state sales tax, but local jurisdictions impose taxes)
- Arizona (local jurisdictions are administered by the state, except for local tribal governments)
- Colorado
- Idaho
- Louisiana

Self-administered jurisdictions within these states may require separate returns.

Learn more about sales tax compliance at Avalara University