

State General Sales Tax Rates

As of August 1, 2024

State	General Sales Tax Rate (%)	Exemptions or Tax Rates (%) for		
		Food ⁽¹⁾	Prescription Drugs	Nonprescription Drugs
Alabama	4.000	3.000	Exempt	Taxable
Alaska		No State General Sales Tax		
Arizona	5.600	Exempt	Exempt	Taxable
Arkansas	6.500	0.125 ⁽⁴⁾	Exempt	Taxable
California ⁽³⁾	7.250	Exempt	Exempt	Taxable
Colorado	2.900	Exempt	Exempt	Taxable
Connecticut	6.350	Exempt	Exempt	Taxable
Delaware		No State General Sales Tax		
District Of Columbia	6.000	Exempt	Exempt	Exempt
Florida	6.000	Exempt	Exempt	Exempt
Georgia	4.000	Exempt ⁽⁴⁾	Exempt	Taxable
Hawaii	4.000	Taxable	Exempt	Taxable
Idaho	6.000	Taxable	Exempt	Taxable
Illinois	6.250	1.000	1.000	1.000
Indiana	7.000	Exempt	Exempt	Taxable
Iowa	6.000	Exempt	Exempt	Taxable
Kansas	6.500	2.000 ⁽⁴⁾	Exempt	Taxable
Kentucky	6.000	Exempt	Exempt	Taxable
Louisiana	4.450	Exempt ⁽⁴⁾	Exempt	Taxable
Maine	5.500	Exempt	Exempt	Taxable
Maryland	6.000	Exempt	Exempt	Exempt
Massachusetts	6.250	Exempt	Exempt	Taxable
Michigan	6.000	Exempt	Exempt	Taxable
Minnesota	6.875	Exempt	Exempt	Exempt
Mississippi	7.000	Taxable	Exempt	Taxable
Missouri	4.225	1.225 ⁽⁴⁾	Exempt	Taxable
Montana		No State General Sales Tax		
Nebraska	5.500	Exempt	Exempt	Taxable
Nevada	6.850	Exempt	Exempt	Taxable
New Hampshire		No State General Sales Tax		
New Jersey	6.625	Exempt	Exempt	Exempt
New Mexico	4.875	Exempt	Exempt	Taxable
New York	4.000	Exempt	Exempt	Exempt
North Carolina	4.750	Exempt ⁽⁴⁾	Exempt	Taxable
North Dakota	5.000	Exempt	Exempt	Taxable
Ohio	5.750	Exempt	Exempt	Taxable
Oklahoma	4.500	Exempt ^{(4) (5)}	Exempt	Taxable
Oregon		No State General Sales Tax		
Pennsylvania	6.000	Exempt	Exempt	Exempt
Rhode Island	7.000	Exempt	Exempt	Taxable
South Carolina	6.000	Exempt	Exempt	Taxable
South Dakota	4.200	Taxable	Exempt	Taxable
Tennessee	7.000	4.000 ⁽⁴⁾	Exempt	Taxable
Texas	6.250	Exempt	Exempt	Exempt
Utah	6.100 ⁽⁶⁾	3.000 ⁽⁶⁾	Exempt	Taxable
Vermont	6.000	Exempt	Exempt	Exempt
Virginia	5.300 ⁽²⁾	1.000 ⁽²⁾	Exempt	Exempt
Washington	6.500	Exempt	Exempt	Taxable
West Virginia	6.000	Exempt	Exempt	Taxable
Wisconsin	5.000	Exempt	Exempt	Taxable
Wyoming	4.000	Exempt	Exempt	Taxable

Source:

TPC's 2024 analysis of state revenue websites; Federation of Tax Administrators's Current Tax Rates (January 2023).

Notes:

- (1) Some states tax food, but allow a rebate or income tax credit to compensate households with low incomes. They are: Hawaii, Idaho, Kansas, and Oklahoma.
- (2) Includes statewide 1.0% tax levied by local governments in Virginia.
- (3) Includes statewide 1.25% tax levied by local governments in California. Tax rate may be adjusted annually according to a formula based on balances in the unappropriated general fund and the school foundation fund.
- (4) Food sales subject to additional local taxes.
- (5) Oklahoma eliminated the state's sales tax on groceries, and the change is effective August 2024. The bill also restricts increases in local sales taxes on food sales until June 30, 2025.
- (6) Includes a statewide 1.25% tax levied by local governments in Utah.

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As of January 1, 2023

State	General Sales Tax Rate (%)	Exemptions or Tax Rates (%) for		
		Food ⁽¹⁾	Prescription Drugs	Nonprescription Drugs
Alabama	4	Taxable	Exempt	Taxable
Alaska		<i>No State General Sales Tax</i>		
Arizona	5.6	Exempt	Exempt	Taxable
Arkansas	6.5	0.125 ⁽⁴⁾	Exempt	Taxable
California ⁽³⁾	7.25	Exempt	Exempt	Taxable
Colorado	2.9	Exempt	Exempt	Taxable
Connecticut	6.35	Exempt	Exempt	Taxable
Delaware		<i>No State General Sales Tax</i>		
District Of Columbia	6	Exempt	Exempt	Exempt
Florida	6	Exempt	Exempt	Exempt
Georgia	4	Exempt ⁽⁴⁾	Exempt	Taxable
Hawaii	4	Taxable	Exempt	Taxable
Idaho	6	Taxable	Exempt	Taxable
Illinois	6.25	1 ⁽⁶⁾	1	1
Indiana	7	Exempt	Exempt	Taxable
Iowa	6	Exempt	Exempt	Taxable
Kansas	6.5	4	Exempt	Taxable
Kentucky	6	Exempt	Exempt	Taxable
Louisiana	4.45	Exempt ⁽⁴⁾	Exempt	Taxable
Maine	5.5	Exempt	Exempt	Taxable
Maryland	6	Exempt	Exempt	Exempt
Massachusetts	6.25	Exempt	Exempt	Taxable
Michigan	6	Exempt	Exempt	Taxable
Minnesota	6.875	Exempt	Exempt	Exempt
Mississippi	7	Taxable	Exempt	Taxable
Missouri	4.225	1.225 ⁽⁴⁾	Exempt	Taxable
Montana		<i>No State General Sales Tax</i>		
Nebraska	5.5	Exempt	Exempt	Taxable
Nevada	6.85	Exempt	Exempt	Taxable
New Hampshire		<i>No State General Sales Tax</i>		
New Jersey	6.625	Exempt	Exempt	Exempt
New Mexico ⁽⁷⁾	5	Exempt	Exempt	Taxable
New York	4	Exempt	Exempt	Exempt
North Carolina	4.75	Exempt ⁽⁴⁾	Exempt	Taxable
North Dakota	5	Exempt	Exempt	Taxable
Ohio	5.75	Exempt	Exempt	Taxable
Oklahoma	4.5	Taxable	Exempt	Taxable
Oregon		<i>No State General Sales Tax</i>		
Pennsylvania	6	Exempt	Exempt	Exempt
Rhode Island	7	Exempt	Exempt	Taxable
South Carolina	6	Exempt	Exempt	Taxable
South Dakota	4.5	Taxable	Exempt	Taxable
Tennessee	7	4 ⁽⁴⁾	Exempt	Taxable
Texas	6.25	Exempt	Exempt	Exempt
Utah	6.1 ⁽⁵⁾	3 ⁽⁵⁾	Exempt	Taxable
Vermont	6	Exempt	Exempt	Exempt
Virginia	5.3 ⁽²⁾	Exempt ⁽²⁾	Exempt	Exempt
Washington	6.5	Exempt	Exempt	Taxable
West Virginia	6	Exempt	Exempt	Taxable
Wisconsin	5	Exempt	Exempt	Taxable
Wyoming	4	Exempt	Exempt	Taxable

Notes:

(1) Some states tax food, but allow a rebate or income tax credit to compensate poor households. They are: HI, ID, KS, OK, and SD.

(2) Includes statewide 1.0% tax levied by local governments in Virginia. Also applies to food sales

(3) Tax rate may be adjusted annually according to a formula based on balances in the unappropriated general fund and the school foundation fund.

(4) Food sales subject to local taxes.

(5) Includes a statewide 1.25% tax levied by local governments in Utah.

(6) Illinois's 1% tax on grocery food was suspended from July 1, 2022 to June 30, 2023.

(7) New Mexico Sales (GRT) scheduled to decrease to 4.875% on July 1, 2023.

Source:

Federation of Tax Administrators. Current Tax Rates. January 2023; TPC analysis of state revenue websites.

State General Sales Tax Rates

As of January 1, 2022

State	General Sales Tax Rate (%)	Exemptions for		
		Food ⁽¹⁾	Prescription Drugs	Nonprescription Drugs
Alabama	4.00	Taxable	Exempt	Taxable
Alaska		<i>No State General Sales Tax</i>		
Arizona	5.60	Exempt	Exempt	Taxable
Arkansas	6.50	0.125 ⁽⁴⁾	Exempt	Taxable
California (3)	7.25	Exempt	Exempt	Taxable
Colorado	2.90	Exempt	Exempt	Taxable
Connecticut	6.35	Exempt	Exempt	Taxable
Delaware		<i>No State General Sales Tax</i>		
District Of Columbia	6.00	Exempt	Exempt	Exempt
Florida	6.00	Exempt	Exempt	Exempt
Georgia	4.00	Exempt ⁽⁴⁾	Exempt	Taxable
Hawaii	4.00	Taxable	Exempt	Taxable
Idaho	6.00	Taxable	Exempt	Taxable
Illinois	6.25	1.00	1.00	1.00
Indiana	7.00	Exempt	Exempt	Taxable
Iowa	6.00	Exempt	Exempt	Taxable
Kansas	6.50	Taxable	Exempt	Taxable
Kentucky	6.00	Exempt	Exempt	Taxable
Louisiana	4.45	Exempt ⁽⁴⁾	Exempt	Taxable
Maine	5.50	Exempt	Exempt	Taxable
Maryland	6.00	Exempt	Exempt	Exempt
Massachusetts	6.25	Exempt	Exempt	Taxable
Michigan	6.00	Exempt	Exempt	Taxable
Minnesota	6.88	Exempt	Exempt	Exempt
Mississippi	7.00	Taxable	Exempt	Taxable
Missouri	4.23	1.225	Exempt	Taxable
Montana		<i>No State General Sales Tax</i>		
Nebraska	5.50	Exempt	Exempt	Taxable
Nevada	6.85	Exempt	Exempt	Taxable
New Hampshire		<i>No State General Sales Tax</i>		
New Jersey	6.63	Exempt	Exempt	Exempt
New Mexico	5.13	Exempt	Exempt	Taxable
New York	4.00	Exempt	Exempt	Exempt
North Carolina	4.75	Exempt ⁽⁴⁾	Exempt	Taxable
North Dakota	5.00	Exempt	Exempt	Taxable
Ohio	5.75	Exempt	Exempt	Taxable
Oklahoma	4.50	Taxable	Exempt	Taxable
Oregon		<i>No State General Sales Tax</i>		
Pennsylvania	6.00	Exempt	Exempt	Exempt
Rhode Island	7.00	Exempt	Exempt	Taxable
South Carolina	6.00	Exempt	Exempt	Taxable
South Dakota	4.50	Taxable	Exempt	Taxable
Tennessee	7.00	4.00 ⁽⁴⁾	Exempt	Taxable
Texas	6.25	Exempt	Exempt	Exempt
Utah	6.10 ⁽⁵⁾	3.00 ⁽⁵⁾	Exempt	Taxable
Vermont	6.00	Exempt	Exempt	Exempt
Virginia	5.30 ⁽²⁾	2.50 ⁽²⁾	Exempt	Exempt
Washington	6.50	Exempt	Exempt	Taxable
West Virginia	6.00	Exempt	Exempt	Taxable
Wisconsin	5.00	Exempt	Exempt	Taxable
Wyoming	4.00	Exempt	Exempt	Taxable

Notes:

(1) Some state tax food, but allow a rebate or income tax credit to compensate poor households. They are: HI, ID, KS, and OK.

(2) Includes statewide 1.0% tax levied by local governments in Virginia.

(3) Tax rate may be adjusted annually according to a formula based on balances in the unappropriated general fund and the school foundation fund.

(4) Food sales subject to local taxes.

(5) Includes a statewide 1.25% tax levied by local governments in Utah.

Source:

Federation of Tax Administrators. Current Tax Rates. January 2022; TPC analysis of state revenue websites.

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As of January 1, 2021

State	General Sales Tax Rate (%)	Exemptions for		
		Food ⁽¹⁾	Prescription Drugs	Nonprescription Drugs
Alabama	4.00	Taxable	Exempt	Taxable
Alaska		NO STATE SALES TAX		
Arizona	5.60	Exempt	Exempt	Taxable
Arkansas	6.50	0.125 ⁽⁴⁾	Exempt	Taxable
California ⁽³⁾	7.25	Exempt	Exempt	Taxable
Colorado	2.90	Exempt	Exempt	Taxable
Connecticut	6.35	Exempt	Exempt	Taxable
Delaware		NO STATE SALES TAX		
District of Columbia	6.00	Exempt	Exempt	Exempt
Florida	6.00	Exempt	Exempt	Exempt
Georgia	4.00	Exempt ⁽⁴⁾	Exempt	Taxable
Hawaii	4.00	Taxable	Exempt	Taxable
Idaho	6.00	Taxable	Exempt	Taxable
Illinois	6.25	1.0	1.0	1.0
Indiana	7.00	Exempt	Exempt	Taxable
Iowa	6.00	Exempt	Exempt	Taxable
Kansas	6.50	Taxable	Exempt	Taxable
Kentucky	6.00	Exempt	Exempt	Taxable
Louisiana	4.45	Exempt ⁽⁴⁾	Exempt	Taxable
Maine	5.50	Exempt	Exempt	Taxable
Maryland	6.00	Exempt	Exempt	Exempt
Massachusetts	6.25	Exempt	Exempt	Taxable
Michigan	6.00	Exempt	Exempt	Taxable
Minnesota	6.88	Exempt	Exempt	Exempt
Mississippi	7.00	Taxable	Exempt	Taxable
Missouri	4.23	1.225	Exempt	Taxable
Montana		NO STATE SALES TAX		
Nebraska	5.50	Exempt	Exempt	Taxable
Nevada	6.85	Exempt	Exempt	Taxable
New Hampshire		NO STATE SALES TAX		
New Jersey	6.63	Exempt	Exempt	Exempt
New Mexico	5.13	Exempt	Exempt	Taxable
New York	4.00	Exempt	Exempt	Exempt
North Carolina	4.75	Exempt ⁽⁴⁾	Exempt	Taxable
North Dakota	5.00	Exempt	Exempt	Taxable
Ohio	5.75	Exempt	Exempt	Taxable
Oklahoma	4.50	Taxable	Exempt	Taxable
Oregon		NO STATE SALES TAX		
Pennsylvania	6.00	Exempt	Exempt	Exempt
Rhode Island	7.00	Exempt	Exempt	Taxable
South Carolina	6.00	Exempt	Exempt	Taxable
South Dakota	4.50	Taxable	Exempt	Taxable
Tennessee	7.00	4.0 ⁽⁴⁾	Exempt	Taxable
Texas	6.25	Exempt	Exempt	Exempt
Utah	6.1 ⁽⁵⁾	3.0 ⁽⁵⁾	Exempt	Taxable
Vermont	6.00	Exempt	Exempt	Exempt
Virginia	5.3 ⁽²⁾	2.5 ⁽²⁾	Exempt	Exempt
Washington	6.50	Exempt	Exempt	Taxable
West Virginia	6.00	Exempt	Exempt	Taxable
Wisconsin	5.00	Exempt	Exempt	Taxable
Wyoming	4.00	Exempt	Exempt	Taxable

Notes:

(1) Some state tax food, but allow a rebate or income tax credit to compensate poor households. They are: HI, ID, KS, and OK.

(2) Includes statewide 1.0% tax levied by local governments in Virginia.

(3) Tax rate may be adjusted annually according to a formula based on balances in the unappropriated general fund and the school foundation fund.

(4) Food sales subject to local taxes.

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Source:

Federation of Tax Administrators. Current Tax Rates. January 2021; TPC analysis of state revenue websites.

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As of January 1, 2020

State	General Sales Tax Rate (%)	Exemptions for		
		Food ¹	Prescription Drugs	Nonprescription Drugs
Alabama	4.0	Taxable	Exempt	Taxable
Alaska		NO STATE SALES TAX		
Arizona	5.6	Exempt	Exempt	Taxable
Arkansas	6.5	0.125 ⁴	Exempt	Taxable
California ³	7.25	Exempt	Exempt	Taxable
Colorado	2.9	Exempt	Exempt	Taxable
Connecticut	6.35	Exempt	Exempt	Taxable
Delaware		NO STATE SALES TAX		
District of Columbia	6.0	Exempt	Exempt	Exempt
Florida	6.0	Exempt	Exempt	Exempt
Georgia	4.0	Exempt ⁴	Exempt	Taxable
Hawaii	4.0	Taxable	Exempt	Taxable
Idaho	6.0	Taxable	Exempt	Taxable
Illinois	6.25	1.0	1.0	1.0
Indiana	7.0	Exempt	Exempt	Taxable
Iowa	6.0	Exempt	Exempt	Taxable
Kansas	6.5	Taxable	Exempt	Taxable
Kentucky	6.0	Exempt	Exempt	Taxable
Louisiana	4.45	Exempt ⁴	Exempt	Taxable
Maine	5.5	Exempt	Exempt	Taxable
Maryland	6.0	Exempt	Exempt	Exempt
Massachusetts	6.25	Exempt	Exempt	Taxable
Michigan	6.0	Exempt	Exempt	Taxable
Minnesota	6.875	Exempt	Exempt	Exempt
Mississippi	7.0	Taxable	Exempt	Taxable
Missouri	4.225	1.225	Exempt	Taxable
Montana		NO STATE SALES TAX		
Nebraska	5.5	Exempt	Exempt	Taxable
Nevada	6.85	Exempt	Exempt	Taxable
New Hampshire		NO STATE SALES TAX		
New Jersey	6.625	Exempt	Exempt	Exempt
New Mexico	5.125	Exempt	Exempt	Taxable
New York	4.0	Exempt	Exempt	Exempt
North Carolina	4.75	Exempt ⁴	Exempt	Taxable
North Dakota	5.0	Exempt	Exempt	Taxable
Ohio	5.75	Exempt	Exempt	Taxable
Oklahoma	4.5	Taxable	Exempt	Taxable
Oregon		NO STATE SALES TAX		
Pennsylvania	6.0	Exempt	Exempt	Exempt
Rhode Island	7.0	Exempt	Exempt	Taxable
South Carolina	6.0	Exempt	Exempt	Taxable
South Dakota	4.5	Taxable	Exempt	Taxable
Tennessee	7.0	4.0 ⁴	Exempt	Taxable
Texas	6.25	Exempt	Exempt	Exempt
Utah	6.1 ⁵	3.0 ⁵	Exempt	Taxable
Vermont	6.0	Exempt	Exempt	Exempt
Virginia	5.3 ²	2.5 ²	Exempt	Exempt
Washington	6.5	Exempt	Exempt	Taxable
West Virginia	6.0	Exempt	Exempt	Taxable
Wisconsin	5.0	Exempt	Exempt	Taxable
Wyoming	4.0	Exempt	Exempt	Taxable

Notes:

1. Some states tax food but allow a rebate or income tax credit to compensate poor households. They are Hawaii, Idaho, Kansas, Oklahoma, and South Dakota.
2. Includes statewide 1.0% tax levied by local governments in Virginia.
3. Tax rate may be adjusted annually according to a formula based on balances in the unappropriated general fund and the school foundation fund.
4. Food sales subject to local taxes.
5. Includes a statewide 1.25% tax levied by local governments in Utah.

Source:

Federation of Tax Administrators, January 2020.

<https://www.taxadmin.org/current-tax-rates>

State General Sales Tax Rates 2019
As of January 1, 2019

State	General Sales Tax Rate (%)	Exemptions for		
		Food ¹	Prescription Drugs	Nonprescription Drugs
Alabama	4.0	Taxable	Exempt	Taxable
Alaska		NO STATE SALES TAX		
Arizona	5.6	Exempt	Exempt	Taxable
Arkansas	6.5	1.5 ⁴	Exempt	Taxable
California ³	7.25	Exempt	Exempt	Taxable
Colorado	2.9	Exempt	Exempt	Taxable
Connecticut	6.35	Exempt	Exempt	Taxable
Delaware		NO STATE SALES TAX		
District of Columbia	6.0	Exempt	Exempt	Exempt
Florida	6.0	Exempt	Exempt	Exempt
Georgia	4.0	Exempt ⁴	Exempt	Taxable
Hawaii	4.0	Taxable	Exempt	Taxable
Idaho	6.0	Taxable	Exempt	Taxable
Illinois	6.25	1.0	1.0	1.0
Indiana	7.0	Exempt	Exempt	Taxable
Iowa	6.0	Exempt	Exempt	Taxable
Kansas	6.5	Taxable	Exempt	Taxable
Kentucky	6.0	Exempt	Exempt	Taxable
Louisiana	4.5	Exempt ⁴	Exempt	Taxable
Maine	5.5	Exempt	Exempt	Taxable
Maryland	6.0	Exempt	Exempt	Exempt
Massachusetts	6.25	Exempt	Exempt	Taxable
Michigan	6.0	Exempt	Exempt	Taxable
Minnesota	6.875	Exempt	Exempt	Exempt
Mississippi	7.0	Taxable	Exempt	Taxable
Missouri	4.225	1.225	Exempt	Taxable
Montana		NO STATE SALES TAX		
Nebraska	5.5	Exempt	Exempt	Taxable
Nevada	6.85	Exempt	Exempt	Taxable
New Hampshire		NO STATE SALES TAX		
New Jersey	6.625	Exempt	Exempt	Exempt
New Mexico	5.125	Exempt	Exempt	Taxable
New York	4.0	Exempt	Exempt	Exempt
North Carolina	4.75	Exempt ⁴	Exempt	Taxable
North Dakota	5.0	Exempt	Exempt	Taxable
Ohio	5.75	Exempt	Exempt	Taxable
Oklahoma	4.5	Taxable	Exempt	Taxable
Oregon		NO STATE SALES TAX		
Pennsylvania	6.0	Exempt	Exempt	Exempt
Rhode Island	7.0	Exempt	Exempt	Taxable
South Carolina	6.0	Exempt	Exempt	Taxable
South Dakota	4.5	Taxable	Exempt	Taxable
Tennessee	7.0	4.0 ⁴	Exempt	Taxable
Texas	6.25	Exempt	Exempt	Exempt
Utah	5.95 ⁵	3.0 ⁵	Exempt	Taxable
Vermont	6.0	Exempt	Exempt	Exempt
Virginia	5.3 ²	2.5 ²	Exempt	Exempt
Washington	6.5	Exempt	Exempt	Taxable
West Virginia	6.0	Exempt	Exempt	Taxable
Wisconsin	5.0	Exempt	Exempt	Taxable
Wyoming	4.0	Exempt	Exempt	Taxable

Notes:

1. Some states tax food but allow a rebate or income tax credit to compensate poor households. They are Hawaii, Idaho, Kansas, Oklahoma, and South Dakota.
2. Includes statewide 1.0% tax levied by local governments in Virginia.
3. Tax rate may be adjusted annually according to a formula based on balances in the unappropriated general fund and the school foundation fund.
4. Food sales subject to local taxes.
5. Includes a statewide 1.25% tax levied by local governments in Utah.

Source:

Federation of Tax Administrators, January 2019.

<https://www.taxadmin.org/current-tax-rates>

1-Mar-18

State General Sales Tax Rates 2018
As of January 1, 2018

State	General Sales Tax Rate (%)	Exemptions for		
		Food ¹	Prescription Drugs	Nonprescription Drugs
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Alaska		NO STATE SALES TAX		
Arizona	5.6	Exempt	Exempt	Taxable
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California ³	7.25	Exempt	Exempt	Taxable
Colorado	2.9	Exempt	Exempt	Taxable
Connecticut	6.35	Exempt	Exempt	Taxable
Delaware		NO STATE SALES TAX		
District of Columbia	5.75	Exempt	Exempt	Exempt
Florida	6.0	Exempt	Exempt	Exempt
Georgia	4.0	Exempt ⁴	Exempt	Taxable
Hawaii	4.0	Taxable	Exempt	Taxable
Idaho	6.0	Taxable	Exempt	Taxable
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Indiana	7.0	Exempt	Exempt	Taxable
Iowa	6.0	Exempt	Exempt	Taxable
Kansas	6.5	Taxable	Exempt	Taxable
Kentucky	6.0	Exempt	Exempt	Taxable
Louisiana	5.0	Exempt ⁴	Exempt	Taxable
Maine	5.5	Exempt	Exempt	Taxable
Maryland	6.0	Exempt	Exempt	Exempt
Massachusetts	6.25	Exempt	Exempt	Taxable
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Minnesota	6.875	Exempt	Exempt	Exempt
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Nevada	6.85	Exempt	Exempt	Taxable
New Hampshire		NO STATE SALES TAX		
New Jersey	6.625	Exempt	Exempt	Exempt
New Mexico	5.125	Exempt	Exempt	Taxable
New York	4.0	Exempt	Exempt	Exempt
North Carolina	4.75	Exempt ⁴	Exempt	Taxable
North Dakota	5.0	Exempt	Exempt	Taxable
Ohio	5.75	Exempt	Exempt	Taxable
Oklahoma	4.5	Taxable	Exempt	Taxable
Oregon		NO STATE SALES TAX		
Pennsylvania	6.0	Exempt	Exempt	Exempt
Rhode Island	7.0	Exempt	Exempt	Taxable
South Carolina	6.0	Exempt	Exempt	Taxable
South Dakota	4.5	Taxable	Exempt	Taxable
Tennessee	7.0	5.0 ⁴	Exempt	Taxable
Texas	6.25	Exempt	Exempt	Exempt
Utah	5.95 ⁵	3.0 ⁵	Exempt	Taxable
Vermont	6.0	Exempt	Exempt	Exempt
Virginia	5.3 ²	2.5 ²	Exempt	Exempt
Washington	6.5	Exempt	Exempt	Taxable
West Virginia	6.0	Exempt	Exempt	Taxable
Wisconsin	5.0	Exempt	Exempt	Taxable
Wyoming	4.0	Exempt	Exempt	Taxable

Notes:

1. Some states tax food but allow a rebate or income tax credit to compensate poor households. They are Hawaii, Idaho, Kansas, Oklahoma, and South Dakota.
2. Includes statewide 1.0% tax levied by local governments in Virginia.
3. Tax rate may be adjusted annually according to a formula based on balances in the unappropriated general fund and the school foundation fund.
4. Food sales subject to local taxes.
5. Includes a statewide 1.25% tax levied by local governments in Utah.

Source:

Federation of Tax Administrators January 2018
<https://www.taxadmin.org/current-tax-rates>

State General Sales Tax Rates 2017

As of January 1, 2017

State	General Sales Tax Rate (%)	Exemptions for		
		Food ¹	Prescription Drugs	Nonprescription Drugs
Alabama	4.0	Taxable	Exempt	Taxable
Alaska		NO STATE SALES TAX		
Arizona	5.6	Exempt	Exempt	Taxable
Arkansas	6.5	1.5 ⁴	Exempt	Taxable
California ³	7.25	Exempt	Exempt	Taxable
Colorado	2.9	Exempt	Exempt	Taxable
Connecticut	6.35	Exempt	Exempt	Exempt
Delaware		NO STATE SALES TAX		
District of Columbia	5.75	Exempt	Exempt	Exempt
Florida	6.0	Exempt	Exempt	Exempt
Georgia	4.0	Exempt ⁴	Exempt	Taxable
Hawaii	4.0	Taxable	Exempt	Taxable
Idaho	6.0	Taxable	Exempt	Taxable
Illinois	6.25	1.0	1.0	1.0
Indiana	7.0	Exempt	Exempt	Taxable
Iowa	6.0	Exempt	Exempt	Taxable
Kansas	6.5	Taxable	Exempt	Taxable
Kentucky	6.0	Exempt	Exempt	Taxable
Louisiana	5.0	Exempt ⁴	Exempt	Taxable
Maine	5.5	Exempt	Exempt	Taxable
Maryland	6.0	Exempt	Exempt	Exempt
Massachusetts	6.25	Exempt	Exempt	Taxable
Michigan	6.0	Exempt	Exempt	Taxable
Minnesota	6.875	Exempt	Exempt	Exempt
Mississippi	7.0	Taxable	Exempt	Taxable
Missouri	4.225	1.225	Exempt	Taxable
Montana		NO STATE SALES TAX		
Nebraska	5.5	Exempt	Exempt	Taxable
Nevada	6.85	Exempt	Exempt	Taxable
New Hampshire		NO STATE SALES TAX		
New Jersey	6.9	Exempt	Exempt	Exempt
New Mexico	5.125	Exempt	Exempt	Taxable
New York	4.0	Exempt	Exempt	Exempt
North Carolina	4.75	Exempt ⁴	Exempt	Taxable
North Dakota	5.0	Exempt	Exempt	Taxable
Ohio	5.75	Exempt	Exempt	Taxable
Oklahoma	4.5	Taxable	Exempt	Taxable
Oregon		NO STATE SALES TAX		
Pennsylvania	6.0	Exempt	Exempt	Exempt
Rhode Island	7.0	Exempt	Exempt	Taxable
South Carolina	6.0	Exempt	Exempt	Taxable
South Dakota	4.5	Taxable	Exempt	Taxable
Tennessee	7.0	5.0 ⁴	Exempt	Taxable
Texas	6.25	Exempt	Exempt	Exempt
Utah	5.95 ⁵	3.0 ⁵	Exempt	Taxable
Vermont	6.0	Exempt	Exempt	Exempt
Virginia	5.3 ²	2.5 ²	Exempt	Exempt
Washington	6.5	Exempt	Exempt	Taxable
West Virginia	6.0	Exempt	Exempt	Taxable
Wisconsin	5.0	Exempt	Exempt	Taxable
Wyoming	4.0	Exempt	Exempt	Taxable

Notes:

1. Some states tax food but allow a rebate or income tax credit to compensate poor households. They are HI, ID, KS, OK, and SD.
2. Includes statewide 1.0% tax levied by local governments in Virginia.
3. Tax rate may be adjusted annually according to a formula based on balances in the unappropriated general fund and the school foundation fund.
4. Food sales subject to local taxes.
5. Includes a statewide 1.25% tax levied by local governments in Utah.

Source:

Federation of Tax Administrators January 2017

<http://www.taxadmin.org/fta/rate/sales.pdf>

State General Sales Tax Rates 2016

As of January 1, 2016

State	General Sales Tax Rate (%)	Exemptions for		
		Food ¹	Prescription Drugs	Nonprescription Drugs
Alabama	4.0	Taxable	Exempt	Taxable
Alaska		NO STATE SALES TAX		
Arizona	5.6	Exempt	Exempt	Taxable
Arkansas	6.5	1.5 ⁴	Exempt	Taxable
California ³	7.5	Exempt	Exempt	Taxable
Colorado	2.9	Exempt	Exempt	Taxable
Connecticut	6.35	Exempt	Exempt	Exempt
Delaware		NO STATE SALES TAX		
District of Columbia	5.75	Exempt	Exempt	Exempt
Florida	6.0	Exempt	Exempt	Exempt
Georgia	4.0	Exempt ⁴	Exempt	Taxable
Hawaii	4.0	Taxable	Exempt	Taxable
Idaho	6.0	Taxable	Exempt	Taxable
Illinois	6.25	1.0	1.0	1.0
Indiana	7.0	Exempt	Exempt	Taxable
Iowa	6.0	Exempt	Exempt	Taxable
Kansas	6.5	Taxable	Exempt	Taxable
Kentucky	6.0	Exempt	Exempt	Taxable
Louisiana	4.0	Exempt ⁴	Exempt	Taxable
Maine	5.5	Exempt	Exempt	Taxable
Maryland	6.0	Exempt	Exempt	Exempt
Massachusetts	6.25	Exempt	Exempt	Taxable
Michigan	6.0	Exempt	Exempt	Taxable
Minnesota	6.875	Exempt	Exempt	Exempt
Mississippi	7.0	Taxable	Exempt	Taxable
Missouri	4.225	1.225	Exempt	Taxable
Montana		NO STATE SALES TAX		
Nebraska	5.5	Exempt	Exempt	Taxable
Nevada	6.85	Exempt	Exempt	Taxable
New Hampshire		NO STATE SALES TAX		
New Jersey	7.0	Exempt	Exempt	Exempt
New Mexico	5.125	Exempt	Exempt	Taxable
New York	4.0	Exempt	Exempt	Exempt
North Carolina	4.75	Exempt ⁴	Exempt	Taxable
North Dakota	5.0	Exempt	Exempt	Taxable
Ohio	5.75	Exempt	Exempt	Taxable
Oklahoma	4.5	Taxable	Exempt	Taxable
Oregon		NO STATE SALES TAX		
Pennsylvania	6.0	Exempt	Exempt	Exempt
Rhode Island	7.0	Exempt	Exempt	Taxable
South Carolina	6.0	Exempt	Exempt	Taxable
South Dakota	4.0	Taxable	Exempt	Taxable
Tennessee	7.0	5.0	Exempt	Taxable
Texas	6.25	Exempt	Exempt	Exempt
Utah	5.95	3.0 ⁴	Exempt	Taxable
Vermont	6.0	Exempt	Exempt	Exempt
Virginia	5.3 ²	2.5 ²	Exempt	Exempt
Washington	6.5	Exempt	Exempt	Taxable
West Virginia	6.0	Exempt	Exempt	Taxable
Wisconsin	5.0	Exempt	Exempt	Taxable
Wyoming	4.0	Exempt	Exempt	Taxable

Notes:

1. Some states tax food but allow a rebate or income tax credit to compensate poor households. They are HI, ID, KS, OK, and SD.

2. Includes statewide 1.0% tax levied by local governments in Virginia.

3. Tax rate may be adjusted annually according to a formula based on balances in the unappropriated general fund and the school foundation fund.

4. Food sales subject to local taxes. Includes a statewide 1.25% tax levied by local governments in Utah.

Source:

Federation of Tax Administrators January 2016

<http://www.taxadmin.org/fta/rate/sales.pdf>

State General Sales Tax Rates 2015

As of January 1, 2015

State	General Sales Tax Rate (%)	Exemptions for		
		Food ¹	Prescription Drugs	Nonprescription Drugs
Alabama	4.0	Taxable	Exempt	Taxable
Alaska		NO STATE SALES TAX		
Arizona	5.6	Exempt	Exempt	Taxable
Arkansas	6.5	1.5 ⁴	Exempt	Taxable
California ³	7.5	Exempt	Exempt	Taxable
Colorado	2.9	Exempt	Exempt	Taxable
Connecticut	6.35	Exempt	Exempt	Taxable
Delaware		NO STATE SALES TAX		
District of Columbia	5.75	Exempt	Exempt	Exempt
Florida	6.0	Exempt	Exempt	Exempt
Georgia	4.0	Exempt ⁴	Exempt	Taxable
Hawaii	4.0	Taxable	Exempt	Taxable
Idaho	6.0	Taxable	Exempt	Taxable
Illinois	6.25	1.0	1.0	1.0
Indiana	7.0	Exempt	Exempt	Taxable
Iowa	6.0	Exempt	Exempt	Taxable
Kansas	6.15	Taxable	Exempt	Taxable
Kentucky	6.0	Exempt	Exempt	Taxable
Louisiana	4.0	Exempt ⁴	Exempt	Taxable
Maine	5.5	Exempt	Exempt	Taxable
Maryland	6.0	Exempt	Exempt	Exempt
Massachusetts	6.25	Exempt	Exempt	Taxable
Michigan	6.0	Exempt	Exempt	Taxable
Minnesota	6.875	Exempt	Exempt	Exempt
Mississippi	7.0	Taxable	Exempt	Taxable
Missouri	4.225	1.225	Exempt	Taxable
Montana		NO STATE SALES TAX		
Nebraska	5.5	Exempt	Exempt	Taxable
Nevada	6.85 ⁵	Exempt	Exempt	Taxable
New Hampshire		NO STATE SALES TAX		
New Jersey	7.0	Exempt	Exempt	Exempt
New Mexico	5.125	Exempt	Exempt	Taxable
New York	4.0	Exempt	Exempt	Exempt
North Carolina	4.75	Exempt ⁴	Exempt	Taxable
North Dakota	5.0	Exempt	Exempt	Taxable
Ohio	5.75	Exempt	Exempt	Taxable
Oklahoma	4.5	Taxable	Exempt	Taxable
Oregon		NO STATE SALES TAX		
Pennsylvania	6.0	Exempt	Exempt	Exempt
Rhode Island	7.0	Exempt	Exempt	Taxable
South Carolina	6.0	Exempt	Exempt	Taxable
South Dakota	4.0	Taxable	Exempt	Taxable
Tennessee	7.0	5.00	Exempt	Taxable
Texas	6.25	Exempt	Exempt	Exempt
Utah	5.95 ⁴	1.75 ⁴	Exempt	Taxable
Vermont	6.0	Exempt	Exempt	Exempt
Virginia	5.3 ²	2.5 ²	Exempt	Exempt
Washington	6.5	Exempt	Exempt	Taxable
West Virginia	6.0	Exempt	Exempt	Taxable
Wisconsin	5.0	Exempt	Exempt	Taxable
Wyoming	4.0	Exempt	Exempt	Taxable

Notes:

1. Some states tax food but allow a rebate or income tax credit to compensate poor households. They are HI, ID, KS, OK and SD.

2. Includes statewide 1.0% tax levied by local governments in Virginia.

3. Tax rate may be adjusted annually according to a formula based on balances in the unappropriated general fund and the school foundation fund.

4. Food sales subject to local taxes. Includes a statewide 1.25% tax levied by local governments in Utah.

5. Nevada sales tax rate scheduled to decrease to 6.5% on July 1, 2015.

Source:

Federation of Tax Administrators January 2015

<http://www.taxadmin.org/fta/rate/sales.pdf>

2-Jun-14

State General Sales Tax Rates 2014

As of January 1, 2014

State	General Sales Tax Rate (%)	Exemptions for		
		Food ¹	Prescription Drugs	Nonprescription Drugs
Alabama	4.0	Taxable	Exempt	Taxable
Alaska		NO STATE SALES TAX		
Arizona	5.6	Exempt	Exempt	Taxable
Arkansas	6.5	1.5 ⁴	Exempt	Taxable
California ³	7.5	Exempt	Exempt	Taxable
Colorado	2.9	Exempt	Exempt	Taxable
Connecticut	6.35	Exempt	Exempt	Taxable
Delaware		NO STATE SALES TAX		
District of Columbia	5.75	Exempt	Exempt	Exempt
Florida	6.0	Exempt	Exempt	Exempt
Georgia	4.0	Exempt ⁴	Exempt	Taxable
Hawaii	4.0	Taxable	Exempt	Taxable
Idaho	6.0	Taxable	Exempt	Taxable
Illinois	6.25	1.0	1.0	1.0
Indiana	7.0	Exempt	Exempt	Taxable
Iowa	6.0	Exempt	Exempt	Taxable
Kansas	6.15	Taxable	Exempt	Taxable
Kentucky	6.0	Exempt	Exempt	Taxable
Louisiana	4.0	Exempt ⁴	Exempt	Taxable
Maine	5.5	Exempt	Exempt	Taxable
Maryland	6.0	Exempt	Exempt	Exempt
Massachusetts	6.25	Exempt	Exempt	Taxable
Michigan	6.0	Exempt	Exempt	Taxable
Minnesota	6.875	Exempt	Exempt	Exempt
Mississippi	7.0	Taxable	Exempt	Taxable
Missouri	4.225	1.225	Exempt	Taxable
Montana		NO STATE SALES TAX		
Nebraska	5.5	Exempt	Exempt	Taxable
Nevada	6.85 ⁵	Exempt	Exempt	Taxable
New Hampshire		NO STATE SALES TAX		
New Jersey	7.0	Exempt	Exempt	Exempt
New Mexico	5.125	Exempt	Exempt	Taxable
New York	4.0	Exempt	Exempt	Exempt
North Carolina	4.75	Exempt ⁴	Exempt	Taxable
North Dakota	5.0	Exempt	Exempt	Taxable
Ohio	5.75	Exempt	Exempt	Taxable
Oklahoma	4.5	Taxable	Exempt	Taxable
Oregon		NO STATE SALES TAX		
Pennsylvania	6.0	Exempt	Exempt	Exempt
Rhode Island	7.0	Exempt	Exempt	Taxable
South Carolina	6.0	Exempt	Exempt	Taxable
South Dakota	4.0	Taxable	Exempt	Taxable
Tennessee	7.0	5.00	Exempt	Taxable
Texas	6.25	Exempt	Exempt	Exempt
Utah	5.95 ⁴	1.75 ⁴	Exempt	Taxable
Vermont	6.0	Exempt	Exempt	Exempt
Virginia	5.3 ²	2.5 ²	Exempt	Exempt
Washington	6.5	Exempt	Exempt	Taxable
West Virginia	6.0	Exempt	Exempt	Taxable
Wisconsin	5.0	Exempt	Exempt	Taxable
Wyoming	4.0	Exempt	Exempt	Taxable

Notes:

1. Some states tax food but allow a rebate or income tax credit to compensate poor households. They are HI, ID, KS, OK and SD.

2. Includes statewide 1.0% tax levied by local governments in Virginia.

3. Tax rate may be adjusted annually according to a formula based on balances in the unappropriated general fund and the school foundation fund.

4. Food sales subject to local taxes. Includes a statewide 1.25% tax levied by local governments in Utah.

5. Nevada sales tax rate scheduled to decrease to 6.5% on July 1, 2015.

Source:

Federation of Tax Administrators January 2014

<http://www.taxadmin.org/fta/rate/sales.pdf>

State General Sales Tax Rates 2013

As of January 1, 2013

State	General Sales Tax Rate (%)	Exemptions for		
		Food ¹	Prescription Drugs	Nonprescription Drugs
Alabama	4.0	Taxable	Exempt	Taxable
Alaska		NO STATE SALES TAX		
Arizona	6.6 ⁵	Exempt	Exempt	Taxable
Arkansas	6.0	1.5 ⁴	Exempt	Taxable
California ³	7.5	Exempt	Exempt	Taxable
Colorado	2.9	Exempt	Exempt	Taxable
Connecticut	6.35	Exempt	Exempt	Taxable
Delaware		NO STATE SALES TAX		
District of Columbia	6.0	Exempt	Exempt	Exempt
Florida	6.0	Exempt	Exempt	Exempt
Georgia	4.0	Exempt ⁴	Exempt	Taxable
Hawaii	4.0	Taxable	Exempt	Taxable
Idaho	6.0	Taxable	Exempt	Taxable
Illinois	6.25	1.0	1.0	1.0
Indiana	7.0	Exempt	Exempt	Taxable
Iowa	6.0	Exempt	Exempt	Taxable
Kansas	6.3 ⁵	Taxable	Exempt	Taxable
Kentucky	6.0	Exempt	Exempt	Taxable
Louisiana	4.0	Exempt ⁴	Exempt	Taxable
Maine	5.0	Exempt	Exempt	Taxable
Maryland	6.0	Exempt	Exempt	Exempt
Massachusetts	6.25	Exempt	Exempt	Taxable
Michigan	6.0	Exempt	Exempt	Taxable
Minnesota	6.875	Exempt	Exempt	Exempt
Mississippi	7.0	Taxable	Exempt	Taxable
Missouri	4.225	1.225	Exempt	Taxable
Montana		NO STATE SALES TAX		
Nebraska	5.5	Exempt	Exempt	Taxable
Nevada	6.85 ⁵	Exempt	Exempt	Taxable
New Hampshire		NO STATE SALES TAX		
New Jersey	7.0	Exempt	Exempt	Exempt
New Mexico	5.125	Exempt	Exempt	Taxable
New York	4.0	Exempt	Exempt	Exempt
North Carolina	4.75	Exempt ⁴	Exempt	Taxable
North Dakota	5.0	Exempt	Exempt	Taxable
Ohio	5.5	Exempt	Exempt	Taxable
Oklahoma	4.5	Taxable	Exempt	Taxable
Oregon		NO STATE SALES TAX		
Pennsylvania	6.0	Exempt	Exempt	Exempt
Rhode Island	7.0	Exempt	Exempt	Taxable
South Carolina	6.0	Exempt	Exempt	Taxable
South Dakota	4.0	Taxable	Exempt	Taxable
Tennessee	7.0	5.25	Exempt	Taxable
Texas	6.25	Exempt	Exempt	Exempt
Utah	5.95 ⁴	1.75 ⁴	Exempt	Taxable
Vermont	6.0	Exempt	Exempt	Exempt
Virginia	5.0 ²	2.5 ²	Exempt	Exempt
Washington	6.5	Exempt	Exempt	Taxable
West Virginia	6.0	1.0 ⁶	Exempt	Taxable
Wisconsin	5.0	Exempt	Exempt	Taxable
Wyoming	4.0	Exempt	Exempt	Taxable

Notes:

1. Some states tax food but allow a rebate or income tax credit to compensate poor households. They are HI, ID, KS, OK and SD.
2. Includes statewide 1.0% tax levied by local governments in Virginia.
3. California sales tax rate may be adjusted annually according to a formula based on balances in the unappropriated general fund and the school foundation fund.
4. Food sales subject to local taxes. Includes a statewide 1.25% tax levied by local governments in Utah.
5. Arizona sales tax rate is scheduled to decrease to 5.6% on June 1, 2013. Kansas sales tax rate is scheduled to decrease to 5.7% on July 1, 2013. Nevada sales tax rate is scheduled to fall to 6.5% on July 1, 2013.
6. West Virginia tax rate on food scheduled to decrease to 1% on July 1, 2012.

Source:

Federation of Tax Administrators March 2013

<http://www.taxadmin.org/fta/rate/sales.pdf>

State General Sales Tax Rates, 2012
(As of January 1, 2012)

State	State General Sales Tax Rate (%)	EXEMPTIONS		
		Food ¹	Prescription Drugs	Nonprescription Drugs
Alabama	4.0	Taxable	Exempt	Taxable
Alaska	NO STATE SALES TAX			
Arizona	6.6	Exempt	Exempt	Taxable
Arkansas	6.0	1.5 ⁴	Exempt	Taxable
California ³	7.25	Exempt	Exempt	Taxable
Colorado	2.9	Exempt	Exempt	Taxable
Connecticut	6.35	Exempt	Exempt	Taxable
Delaware	NO STATE SALES TAX			
District of Columbia	6.0	Exempt	Exempt	Exempt
Florida	6.0	Exempt	Exempt	Exempt
Georgia	4.0	Exempt ⁴	Exempt	Taxable
Hawaii	4.0	Taxable	Exempt	Taxable
Idaho	6.0	Taxable	Exempt	Taxable
Illinois	6.25	1.0	1.0	1.0
Indiana	7.0	Exempt	Exempt	Taxable
Iowa	6.0	Exempt	Exempt	Taxable
Kansas	6.3	Taxable	Exempt	Taxable
Kentucky	6.0	Exempt	Exempt	Taxable
Louisiana	4.0	Exempt ⁴	Exempt	Taxable
Maine	5.0	Exempt	Exempt	Taxable
Maryland	6.0	Exempt	Exempt	Exempt
Massachusetts	6.25	Exempt	Exempt	Taxable
Michigan	6.0	Exempt	Exempt	Taxable
Minnesota	6.875	Exempt	Exempt	Exempt
Mississippi	7.0	Taxable	Exempt	Taxable
Missouri	4.225	1.225	Exempt	Taxable
Montana	NO STATE SALES TAX			
Nebraska	5.5	Exempt	Exempt	Taxable
Nevada ⁵	6.85	Exempt	Exempt	Taxable
New Hampshire	NO STATE SALES TAX			
New Jersey	7.0	Exempt	Exempt	Exempt
New Mexico	5.125	Exempt	Exempt	Taxable
New York	4.0	Exempt	Exempt	Exempt
North Carolina	4.75	Exempt ⁴	Exempt	Taxable
North Dakota	5.0	Exempt	Exempt	Taxable
Ohio	5.5	Exempt	Exempt	Taxable
Oklahoma	4.5	Taxable	Exempt	Taxable
Oregon	NO STATE SALES TAX			
Pennsylvania	6.0	Exempt	Exempt	Exempt
Rhode Island	7.0	Exempt	Exempt	Taxable
South Carolina	6.0	Exempt	Exempt	Taxable
South Dakota	4.0	Taxable	Exempt	Taxable
Tennessee	7.0	5.5	Exempt	Taxable
Texas	6.25	Exempt	Exempt	Exempt
Utah	5.95 ⁴	1.75 ⁴	Exempt	Taxable
Vermont	6.0	Exempt	Exempt	Exempt
Virginia	5.0 ²	2.5 ²	Exempt	Exempt
Washington	6.5	Exempt	Exempt	Taxable
West Virginia	6.0	2 ⁶	Exempt	Taxable
Wisconsin	5.0	Exempt	Exempt	Taxable
Wyoming	4.0	Exempt	Exempt	Taxable

Notes:

- Some states tax food, but allow a rebate or income tax credit to compensate poor households. They are HI, ID, KS, OK and SD.
- Includes statewide 1.0% tax levied by local governments in Virginia.
- Tax rate may be adjusted annually according to a formula based on balances in the unappropriated general fund and the school foundation fund.
- Food sales subject to local taxes. Includes a statewide 1.25% tax levied by local governments in Utah.
- Nevada sales tax rate is scheduled to fall to 6.5% on July 1, 2013.
- West Virginia tax rate on food scheduled to decrease to 1% on July 1, 2012.

Source:

Federation of Tax Administrators January 2012
<http://www.taxadmin.org/fta/rate/sales.pdf>

30-Mar-11

State General Sales Tax Rates, 2011
(As of January 1, 2011)

State	State General Sales Tax Rate (%)	EXEMPTIONS		
		Food ¹	Prescription Drugs	Nonprescription Drugs
Alabama	4.0	Taxable	Exempt	Taxable
Alaska		NO STATE SALES TAX		
Arizona	6.6	Exempt	Exempt	Taxable
Arkansas	6.0	2.0 ⁴	Exempt	Taxable
California ³	8.25	Exempt	Exempt	Taxable
Colorado	2.9	Exempt	Exempt	Taxable
Connecticut	6.0	Exempt	Exempt	Taxable
Delaware		NO STATE SALES TAX		
District of Columbia	6.0	Exempt	Exempt	Exempt
Florida	6.0	Exempt	Exempt	Exempt
Georgia	4.0	Exempt ⁴	Exempt	Taxable
Hawaii	4.0	Taxable	Exempt	Taxable
Idaho	6.0	Taxable	Exempt	Taxable
Illinois	6.25	1.0	1.0	1.0
Indiana	7.0	Exempt	Exempt	Taxable
Iowa	6.0	Exempt	Exempt	Taxable
Kansas	6.3	Taxable	Exempt	Taxable
Kentucky	6.0	Exempt	Exempt	Taxable
Louisiana	4.0	Exempt ⁴	Exempt	Taxable
Maine	5.0	Exempt	Exempt	Taxable
Maryland	6.0	Exempt	Exempt	Exempt
Massachusetts	6.25	Exempt	Exempt	Taxable
Michigan	6.0	Exempt	Exempt	Taxable
Minnesota	6.875	Exempt	Exempt	Exempt
Mississippi	7.0	Taxable	Exempt	Taxable
Missouri	4.225	1.225	Exempt	Taxable
Montana		NO STATE SALES TAX		
Nebraska	5.5	Exempt	Exempt	Taxable
Nevada ⁵	6.85	Exempt	Exempt	Taxable
New Hampshire		NO STATE SALES TAX		
New Jersey	7.0	Exempt	Exempt	Exempt
New Mexico	5.125	Exempt	Exempt	Taxable
New York	4.0	Exempt	Exempt	Exempt
North Carolina	5.75	Exempt ⁴	Exempt	Taxable
North Dakota	5.0	Exempt	Exempt	Taxable
Ohio	5.5	Exempt	Exempt	Taxable
Oklahoma	4.5	Taxable	Exempt	Taxable
Oregon		NO STATE SALES TAX		
Pennsylvania	6.0	Exempt	Exempt	Exempt
Rhode Island	7.0	Exempt	Exempt	Exempt
South Carolina	6.0	Exempt	Exempt	Taxable
South Dakota	4.0	Taxable	Exempt	Taxable
Tennessee	7.0	5.5	Exempt	Taxable
Texas	6.25	Exempt	Exempt	Exempt
Utah	5.95 ⁴	1.75 ⁴	Exempt	Taxable
Vermont	6.0	Exempt	Exempt	Exempt
Virginia	5.0 ²	2.5 ²	Exempt	Exempt
Washington	6.5	Exempt	Exempt	Taxable
West Virginia	6.0	3.0	Exempt	Taxable
Wisconsin	5.0	Exempt	Exempt	Taxable
Wyoming	4.0	Exempt	Exempt	Taxable

Notes:

- Some states tax food, but allow a rebate or income tax credit to compensate poor households. They are HI, ID, KS, OK and SD.
- Includes statewide 1.0% tax levied by local governments in Virginia.
- Tax rate may be adjusted annually according to a formula based on balances in the unappropriated general fund and the school foundation fund. Rate scheduled to fall to 7.25% on July 1, 2011.
- Includes a statewide 1.25% tax levied by local governments in Utah. Food sales subject to local taxes.
- Nevada sales tax rate is scheduled to fall to 6.5% on July 1, 2011.

Source :

Federation of Tax Administrators (<http://www.taxadmin.org/fta/rate/sales.pdf>), February 2011

3-Mar-10

State General Sales Tax Rates, 2010

State	State General Sales Tax Rate (%)	EXEMPTIONS		
		Food	Prescription Drugs	Nonprescription Drugs
Alabama	4.0	Taxable	Exempt	Taxable
Alaska	NO STATE SALES TAX			
Arizona	5.6	Exempt	Exempt	Taxable
Arkansas ¹	6.0	2.0	Exempt	Taxable
California ^{2,3}	8.25	Exempt	Exempt	Taxable
Colorado	2.9	Exempt	Exempt	Taxable
Connecticut	6.0	Exempt	Exempt	Exempt
Delaware	NO STATE SALES TAX			
District of Columbia	6.0	Exempt	Exempt	Exempt
Florida	6.0	Exempt	Exempt	Exempt
Georgia ¹	4.0	Exempt	Exempt	Taxable
Hawaii ⁴	4.0	Taxable	Exempt	Taxable
Idaho ⁴	6.0	Taxable	Exempt	Taxable
Illinois	6.25	1.0	1.0	1.0
Indiana	7.0	Exempt	Exempt	Taxable
Iowa	6.0	Exempt	Exempt	Taxable
Kansas ⁴	5.3	Taxable	Exempt	Taxable
Kentucky	6.0	Exempt	Exempt	Taxable
Louisiana ¹	4.0	Exempt	Exempt	Taxable
Maine	5.0	Exempt	Exempt	Taxable
Maryland	6.0	Exempt	Exempt	Exempt
Massachusetts	6.25	Exempt	Exempt	Taxable
Michigan	6.0	Exempt	Exempt	Taxable
Minnesota	6.875	Exempt	Exempt	Exempt
Mississippi	7.0	Taxable	Exempt	Taxable
Missouri	4.225	1.225	Exempt	Taxable
Montana	NO STATE SALES TAX			
Nebraska	5.5	Exempt	Exempt	Taxable
Nevada	6.85	Exempt	Exempt	Taxable
New Hampshire	NO STATE SALES TAX			
New Jersey	7.0	Exempt	Exempt	Exempt
New Mexico	5.0	Exempt	Exempt	Taxable
New York	4.0	Exempt	Exempt	Exempt
North Carolina ¹	5.75	Exempt	Exempt	Taxable
North Dakota	5.0	Exempt	Exempt	Taxable
Ohio	5.5	Exempt	Exempt	Taxable
Oklahoma ⁴	4.5	Taxable	Exempt	Taxable
Oregon	NO STATE SALES TAX			
Pennsylvania	6.0	Exempt	Exempt	Exempt
Rhode Island	7.0	Exempt	Exempt	Exempt
South Carolina	6.0	Exempt	Exempt	Taxable
South Dakota ⁴	4.0	Taxable	Exempt	Taxable
Tennessee	7.0	5.5	Exempt	Taxable
Texas	6.25	Exempt	Exempt	Exempt
Utah ¹	4.7	1.75	Exempt	Taxable
Vermont	6.0	Exempt	Exempt	Exempt
Virginia ³	5.0	2.5	Exempt	Exempt
Washington	6.5	Exempt	Exempt	Taxable
West Virginia	6.0	3.0	Exempt	Taxable
Wisconsin	5.0	Exempt	Exempt	Taxable
Wyoming ⁴	4.0	Exempt	Exempt	Taxable

Notes:

1. (Arkansas, Georgia, Louisiana, North Carolina, Utah) Food sales are subject to local sales tax.
2. (California) Sales tax rate may be adjusted annually according to a formula based on balances in the unappropriated general fund and the school foundation fund.
3. (California, Virginia) Tax rates includes statewide local tax of 1.0%.
4. (Hawaii, Idaho, Kansas, Oklahoma, South Dakota, Wyoming) Some states tax food, but allow a rebate or income tax credit to compensate low-income households.

Source:

Federation of Tax Administrators (<http://www.taxadmin.org/fta/rate/sales.pdf>), February 2010

4-Apr-08

State General Sales Tax Rates, 2008

State	State General Sales Tax Rate (%)	EXEMPTIONS		
		Food	Prescription Drugs	Nonprescription Drugs
Alabama	4.0	Taxable	Exempt	Taxable
Alaska	NO STATE SALES TAX			
Arizona	5.6	Exempt	Exempt	Taxable
Arkansas	6.0	3.0	Exempt	Taxable
California ^{1,2}	7.25	Exempt	Exempt	Taxable
Colorado	2.9	Exempt	Exempt	Taxable
Connecticut	6.0	Exempt	Exempt	Exempt
Delaware	NO STATE SALES TAX			
District of Columbia	5.75	Exempt	Exempt	Exempt
Florida	6.0	Exempt	Exempt	Exempt
Georgia ³	4.0	Exempt	Exempt	Taxable
Hawaii ⁴	4.0	Taxable	Exempt	Taxable
Idaho ⁴	6.0	Taxable	Exempt	Taxable
Illinois	6.25	1.0	1.0	1.0
Indiana	6.0	Exempt	Exempt	Taxable
Iowa	5.0	Exempt	Exempt	Taxable
Kansas ⁴	5.3	Taxable	Exempt	Taxable
Kentucky	6.0	Exempt	Exempt	Taxable
Louisiana ³	4.0	Exempt	Exempt	Taxable
Maine	5.0	Exempt	Exempt	Taxable
Maryland ⁵	6.0	Exempt	Exempt	Exempt
Massachusetts	5.0	Exempt	Exempt	Taxable
Michigan	6.0	Exempt	Exempt	Taxable
Minnesota	6.5	Exempt	Exempt	Exempt
Mississippi	7.0	Taxable	Exempt	Taxable
Missouri	4.225	1.225	Exempt	Taxable
Montana	NO STATE SALES TAX			
Nebraska	5.5	Exempt	Exempt	Taxable
Nevada	6.5	Exempt	Exempt	Taxable
New Hampshire	NO STATE SALES TAX			
New Jersey	7.0	Exempt	Exempt	Exempt
New Mexico	5.0	Exempt	Exempt	Taxable
New York	4.0	Exempt	Exempt	Exempt
North Carolina ^{3,6}	4.25	Exempt	Exempt	Taxable
North Dakota	5.0	Exempt	Exempt	Taxable
Ohio	5.5	Exempt	Exempt	Taxable
Oklahoma ⁴	4.5	Taxable	Exempt	Taxable
Oregon	NO STATE SALES TAX			
Pennsylvania	6.0	Exempt	Exempt	Exempt
Rhode Island	7.0	Exempt	Exempt	Exempt
South Carolina	6.0	Taxable	Exempt	Taxable
South Dakota ⁴	4.0	Taxable	Exempt	Taxable
Tennessee	7.0	5.5	Exempt	Taxable
Texas	6.25	Exempt	Exempt	Exempt
Utah	4.65	1.75	Exempt	Taxable
Vermont	6.0	Exempt	Exempt	Exempt
Virginia ²	5.0	2.5	Exempt	Exempt
Washington	6.5	Exempt	Exempt	Taxable
West Virginia ⁷	6.0	4.0	Exempt	Taxable
Wisconsin	5.0	Exempt	Exempt	Taxable
Wyoming ^{4,8}	4.0	Exempt	Exempt	Taxable

Notes:

- (California) Sales tax rate may be adjusted annually according to a formula based on balances in the unappropriated general fund and the school foundation fund.
- (California, Virginia) Tax rates include statewide local tax of 1.0%.
- (Georgia, Louisiana, North Carolina) Food sales are subject to local sales tax.
- (Hawaii, Idaho, Kansas, Oklahoma, South Dakota, Wyoming) Some states tax food, but allow a rebate or income tax credit to compensate low-income households.
- (Maryland) Sales tax rate increased from 5.0% to 6.0% on 1/3/08.
- (North Carolina) Sales tax rate is scheduled to increase to 4.5% on 10/1/08.
- (West Virginia) Tax rate on food is scheduled to fall to 3.0% on 7/1/08.
- (Wyoming) Food sales exempt through 6/30/08.

Source:Federation of Tax Administrators (<http://www.taxadmin.org/fta/rate/sales.html>), March 2008.

3-Jul-07

State General Sales Tax Rates, 2007

State	State General Sales Tax Rate (%)	EXEMPTIONS		
		Food	Prescription Drugs	Nonprescription Drugs
Alabama	4.0	Taxable	Exempt	Taxable
Alaska	NO STATE SALES TAX			
Arizona	5.6	Exempt	Exempt	Taxable
Arkansas	6.0	Taxable	Exempt	Taxable
California ^{1,2}	7.25	Exempt	Exempt	Taxable
Colorado	2.9	Exempt	Exempt	Taxable
Connecticut	6.0	Exempt	Exempt	Exempt
Delaware	NO STATE SALES TAX			
District of Columbia	5.75	Exempt	Exempt	Exempt
Florida	6.0	Exempt	Exempt	Exempt
Georgia ³	4.0	Exempt	Exempt	Taxable
Hawaii ⁴	4.0	Taxable	Exempt	Taxable
Idaho ⁴	6.0	Taxable	Exempt	Taxable
Illinois	6.25	1.0	1.0	1.0
Indiana	6.0	Exempt	Exempt	Taxable
Iowa	5.0	Exempt	Exempt	Taxable
Kansas ⁴	5.3	Taxable	Exempt	Taxable
Kentucky	6.0	Exempt	Exempt	Taxable
Louisiana ³	4.0	Exempt	Exempt	Taxable
Maine	5.0	Exempt	Exempt	Taxable
Maryland	5.0	Exempt	Exempt	Exempt
Massachusetts	5.0	Exempt	Exempt	Taxable
Michigan	6.0	Exempt	Exempt	Taxable
Minnesota	6.5	Exempt	Exempt	Exempt
Mississippi	7.0	Taxable	Exempt	Taxable
Missouri	4.225	1.225	Exempt	Taxable
Montana	NO STATE SALES TAX			
Nebraska	5.5	Exempt	Exempt	Taxable
Nevada	6.5	Exempt	Exempt	Taxable
New Hampshire	NO STATE SALES TAX			
New Jersey	7.0	Exempt	Exempt	Exempt
New Mexico	5.0	Exempt	Exempt	Taxable
New York	4.0	Exempt	Exempt	Exempt
North Carolina ^{3,5}	4.25	Exempt	Exempt	Taxable
North Dakota	5.0	Exempt	Exempt	Taxable
Ohio	5.5	Exempt	Exempt	Taxable
Oklahoma ⁴	4.5	Taxable	Exempt	Taxable
Oregon	NO STATE SALES TAX			
Pennsylvania	6.0	Exempt	Exempt	Exempt
Rhode Island	7.0	Exempt	Exempt	Exempt
South Carolina ⁶	5.0	3.0	Exempt	Taxable
South Dakota ⁴	4.0	Taxable	Exempt	Taxable
Tennessee	7.0	6.0	Exempt	Taxable
Texas	6.25	Exempt	Exempt	Exempt
Utah	4.75	2.75	Exempt	Taxable
Vermont	6.0	Exempt	Exempt	Exempt
Virginia ²	5.0	2.5	Exempt	Exempt
Washington	6.5	Exempt	Exempt	Taxable
West Virginia	6.0	5.0	Exempt	Taxable
Wisconsin	5.0	Exempt	Exempt	Taxable
Wyoming ^{4,7}	4.0	Exempt	Exempt	Taxable

Notes:

- (California) Sales tax rate may be adjusted annually according to a formula based on balances in the unappropriated general fund and the school foundation fund.
- (California, Virginia) Tax rates include statewide local tax of 1.0%.
- (Georgia, Louisiana, North Carolina) Food sales are subject to local sales tax.
- (Hawaii, Idaho, Kansas, Oklahoma, South Dakota, Wyoming) Some states tax food, but allow a rebate or income tax credit to compensate low-income households.
- (North Carolina) Sales tax rate is scheduled to decrease to 4.0% on 7/1/07.
- (South Carolina) Sales tax rate is scheduled to increase to 6.0% on 6/1/07, except for food.
- (Wyoming) Food sales exempt through 6/30/08.

Source:

Federation of Tax Administrators (<http://www.taxadmin.org/fta/rate/sales.html>)

State General Sales Tax Rates, 2006

The general sales tax rates below represent the rates generally applicable to the retail sale of tangible personal property that is imposed by each state, exclusive of any special rates that may apply to specific categories of tangible personal property or any local sales and use taxes. Special rates and exemptions for food and drugs are also provided.

State	State General Sales Tax Rate (%)	EXEMPTIONS		
		Food	Prescription Drugs	Nonprescription Drugs
Alabama	4.0	Taxable	Exempt	Taxable
Alaska	NO STATE SALES TAX			
Arizona	5.6	Exempt	Exempt	Taxable
Arkansas	6.0	Taxable	Exempt	Taxable
California ¹	6.25	Exempt	Exempt	Taxable
Colorado	2.9	Exempt	Exempt	Taxable
Connecticut	6.0	Exempt	Exempt	Exempt
Delaware	NO STATE SALES TAX			
District of Columbia	5.75	Exempt	Exempt	Exempt
Florida	6.0	Exempt	Exempt	Exempt
Georgia ²	4.0	Exempt	Exempt	Taxable
Hawaii ³	4.0	Taxable	Exempt	Taxable
Idaho	5.0	Taxable	Exempt	Taxable
Illinois	6.25	1.0	1.0	1.0
Indiana	6.0	Exempt	Exempt	Taxable
Iowa	5.0	Exempt	Exempt	Taxable
Kansas	5.3	Taxable	Exempt	Taxable
Kentucky	6.0	Exempt	Exempt	Taxable
Louisiana ²	4.0	Exempt	Exempt	Taxable
Maine	5.0	Exempt	Exempt	Taxable
Maryland	5.0	Exempt	Exempt	Exempt
Massachusetts	5.0	Exempt	Exempt	Taxable
Michigan	6.0	Exempt	Exempt	Taxable
Minnesota	6.5	Exempt	Exempt	Exempt
Mississippi	7.0	Taxable	Exempt	Taxable
Missouri ⁴	4.225	1.225	Exempt	Taxable
Montana	NO STATE SALES TAX			
Nebraska	5.5	Exempt	Exempt	Taxable
Nevada	6.5	Exempt	Exempt	Taxable
New Hampshire	NO STATE SALES TAX			
New Jersey	6.0	Exempt	Exempt	Exempt
New Mexico	5.0	Exempt	Exempt	Taxable
New York	4.0	Exempt	Exempt	Exempt
North Carolina ^{2,5}	4.5	Exempt	Exempt	Taxable
North Dakota	5.0	Exempt	Exempt	Taxable
Ohio	5.5	Exempt	Exempt	Taxable
Oklahoma	4.5	Taxable	Exempt	Taxable
Oregon	NO STATE SALES TAX			
Pennsylvania	6.0	Exempt	Exempt	Exempt
Rhode Island	7.0	Exempt	Exempt	Exempt
South Carolina	5.0	Taxable	Exempt	Taxable
South Dakota	4.0	Taxable	Exempt	Taxable
Tennessee	7.0	6.0	Exempt	Taxable
Texas	6.25	Exempt	Exempt	Exempt
Utah	4.75	Taxable	Exempt	Taxable
Vermont	6.0	Exempt	Exempt	Exempt
Virginia	4.0	2.5	Exempt	Exempt
Washington	6.5	Exempt	Exempt	Taxable
West Virginia	6.0	5.0	Exempt	Taxable
Wisconsin	5.0	Exempt	Exempt	Taxable
Wyoming	4.0	Taxable	Exempt	Taxable

Notes:

- (California) Sales tax may be adjusted annually according to a formula based on balances in the unappropriated general fund and the school foundation fund
- (Georgia, Louisiana, North Carolina) Food sales are subject to local sales tax
- (Hawaii) Sales tax for wholesalers/manufacturers is 0.5%
- (Missouri) Sales tax will be reduced to 4.125% effective November 8, 2008
- (North Carolina) Sales tax will be reduced to 4.0% effective July 1, 2007

General Note:

Local general sales/use taxes are not authorized or imposed in Connecticut, Indiana, Maine, Maryland, Massachusetts, Michigan, Mississippi, New Jersey, Rhode Island, and West Virginia

Sources:

CCH Tax Research NetWork
Federation of Tax Administrators (<http://www.taxadmin.org/fta/rate/sales.html>)

Comparison of State and Local Retail Sales Taxes, 2004

	Food Items [1] Taxable (T) Exempt (E)	State Rate	Maximum Local Rate [2]	Maximum State/Local Rate [2]
Alabama	T	4	7	11
Alaska	T	---	7.00 [3]	7
Arizona	E	5.6	4.5	10.1
Arkansas	T	5.125	5.5	10.625
California	E	6	2.75	8.75
Colorado	E	2.9	7	9.9
Connecticut	E	6	---	6
District of Columbia	E	5.75	---	5.75
Florida	E	6	1.5	7.5
Georgia	E [4]	4	3	7
Hawaii	T*	4	---	4
Idaho	T*	6	3	9
Illinois	T**	6.25	3	9.25
Indiana	E	6	---	6
Iowa	E	5	2	7
Kansas	T*	5.3	3	8.3
Kentucky	E	6	---	6
Louisiana	E [4]	4	6.25	10.25
Maine	E	5	---	5
Maryland	E	5	---	5
Massachusetts	E	5	---	5
Michigan	E	6	---	6
Minnesota	E	6.5	1	7.5
Mississippi	T	7	0.25	7.25
Missouri	T**	4.225	4.5	8.725
Nebraska	E	5.5	1.5	7
Nevada	E	6.5	1	7.5
New Jersey	E	6	---	6
New Mexico	T	5	2.25	7.25
New York	E	4.25	4.5	8.75
North Carolina	E [4]	4.5	3	7.5
North Dakota	E	5	2.5	7.5
Ohio	E	6	2	8
Oklahoma	T	4.5	6	10.5
Pennsylvania	E	6	1	7
Rhode Island	E	7	---	7
South Carolina	T**	5	2	7
South Dakota	T*	4	2	6
Tennessee	T	7	2.75	9.75
Texas	E	6.25	2	8.25
Utah	T	4.75	2.25	7
Vermont	E	6	1	7
Virginia	T**	3.5	1	4.5
Washington	E	6.5	2.4	8.9
West Virginia	T	6	---	6
Wisconsin	E	5	0.6	5.6
Wyoming	T*	4	2	6

[1] Food purchased for consumption off-premises.

[2] Highest local rate known to be actually levied by at least one jurisdiction. Includes local taxes for general purposes and those earmarked for specific purposes (e.g. transit). Taxes applying only to specified sales (e.g. lodging or meals) are excluded.

[3] Alaskan cities and boroughs may levy local sales taxes from 1% to 6%.

[4] Food exempt from state tax, but subject to local taxes.

* Income tax credit allowed to offset sales tax on food.

** Food taxed at lower rate.

Source: Compiled by the Federation of Tax Administrators from various sources.

Comparison of State and Local Retail Sales Taxes, 2003

	Food Items [1] Taxable (T) Exempt (E)	State Rate	Maximum Local Rate [2]	Maximum State/Local Rate [2]
Alabama	T	4	6	11
Alaska	T	---	7.00 [3]	7
Arizona	E	5.6	3	8.6
Arkansas	T	5.125	4.75	9.875
California	E	6	2.5	8.5
Colorado	E	2.9	5.0 0	7.9
Connecticut	E	6	---	6
District of Columbia	E	5.75	---	5.75
Florida	E	6	1.5	7.5
Georgia	E	4	3	7
Hawaii	T*	4	---	4
Idaho	T*	5	3	8
Illinois	T**	6.25	3	9.25
Indiana	E	6	---	6
Iowa	E	5	2	7
Kansas	T*	5.3	3	8.3
Kentucky	E	6	---	6
Louisiana	T**[4]	4	5.5	9.5
Maine	E	5	---	5
Maryland	E	5	---	5
Massachusetts	E	5	---	5
Michigan	E	6	---	6
Minnesota	E	6.5	1	7.5
Mississippi	T	7	0.25	7.25
Missouri	T	4.225	4.125	8.35
Nebraska	E	5.5	1.5	7
Nevada	E	6.5	0.75	7.25
New Jersey	E	6	---	6
New Mexico	T	5	2.25	7.25
New York	E	4	4.5	8.5
North Carolina	E [4]	4.5	3	7.5
North Dakota	E	5	2.5	7.5
Ohio	E	5	2	7
Oklahoma	T	4.5	5.35	9.85
Pennsylvania	E	6	1	7
Rhode Island	E	7	---	7
South Carolina	T**	5	2	7
South Dakota	T*	4	2	6
Tennessee	T	7	2.75	9.75
Texas	E	6.25	2	8.25
Utah	T	4.75	2.25	7
Vermont	E	5	1	6
Virginia	T**	3.5	1	4.5
Washington	E	6.5	2.4	8.9
West Virginia	T	6	---	6
Wisconsin	E	5	0.6	5.6
Wyoming	T*	4	2	6

Notes

[1] Food purchased for consumption off-premises.

[2] Highest local rate known to be actually levied by at least one jurisdiction. Includes local taxes for general purposes and those earmarked for specific purposes (e.g. transit). Taxes applying only to specified sales (e.g. lodging or meals) are excluded.

[3] Alaskan cities and boroughs may levy local sales taxes from 1% to 6%.

[4] Food exempt from state tax, but subject to local taxes. In Louisiana, food will be exempt from state tax after 7/1/03.

* Income tax credit allowed to offset sales tax on food.

** Food taxed at lower rate.

Source: Compiled by the Federation of Tax Administrators from various sources.

Comparison of State and Local Retail Sales Taxes, 2000

	Food Items [1] Taxable (T) Exempt (E)	State Rate	Maximum Local Rate [2]	Maximum State/Local Rate [2]
Alabama	T	4	5	9
Alaska	T	---	6.00 [4]	6
Arizona	E	5.6	3	8.6
Arkansas	T	5.125	3	8.125
California	E	5.75	2.5	8.25
Colorado	E	2.9	4.5	7.4
Connecticut	E	6	---	6
District of Columbia	E	5.75	---	5.75
Florida	E	6	2.5	8.5
Georgia	E	4	3	7
Hawaii	T*	4	---	4
Idaho	T*	5	2	7
Illinois	T**	6.25	2.5	8.75
Indiana	E	5	---	5
Iowa	E	5	2	7
Kansas	T*	4.9	3	7.9
Kentucky	E	6	---	6
Louisiana	T [3]	4	5.5	9.5
Maine	E	5	---	5
Maryland	E	5	---	5
Massachusetts	E	5	---	5
Michigan	E	6	---	6
Minnesota	E	6.5	1	7.5
Mississippi	T	7	---	7
Missouri	T	4.225	4	8.225
Nebraska	E	5	1.5	6.5
Nevada	E	6.5	0.75	7.25
New Jersey	E	6	---	6
New Mexico	T	5	2.1875	7.1875
New York	E	4	4.5	8.5
North Carolina	E [5]	4	2	6
North Dakota	E	5	2	7
Ohio	E	5	2	7
Oklahoma	T	4.5	5.25	9.78
Pennsylvania	E	6	1	7
Rhode Island	E	7	---	7
South Carolina	T**	5	1	6
South Dakota	T*	4	2	6
Tennessee	T	6	2.75	8.75
Texas	E	6.25	2	8.25
Utah	T	4.75	2	6.75
Vermont	E	5	---	5
Virginia	T**	3.5	1	4.5
Washington	E	6.5	2.3	8.8
West Virginia	T	6	---	6
Wisconsin	E	5	0.6	5.6
Wyoming	T*	4	2	6

[1] Food purchased for consumption off-premises.

[2] Highest local rate known to be actually levied by at least one jurisdiction. Includes local taxes for general purposes and those earmarked for specific purposes (e.g. transit). Taxes applying only to specified sales (e.g. lodging or meals) are excluded.

[3] Exemption has been temporarily suspended for the state tax; food remains subject to local taxes.

[4] Alaskan cities and boroughs may levy local sales taxes from 1% to 6%.

[5] Food exempt from state tax, but subject to local taxes.

* Income tax credit allowed to offset sales tax on food.

** Food taxed at lower rate.

Source: "State Tax Guide," Commerce Clearing House, Inc.; Federation of Tax Administrators. Table was compiled by the Washington Dept. of Revenue. Updated 10/18/2001, from state websites and input from state revenue/tax agency responses.