

16-May-17

Please see Excel or PDF file for previous data

Comparison of State and Local Retail Sales Taxes, 2017

State	State Rate	Avg. Local Tax Rate (a)	Combined Tax Rate	Maximum Local Rate
Alabama	4.00%	5.01%	9.01%	7.00%
Alaska	none	1.76%	1.76%	7.50%
Arizona	5.60%	2.65%	8.25%	5.30%
Arkansas	6.50%	2.80%	9.30%	5.13%
California (b)	7.25%	1.00%	8.25%	2.50%
Colorado	2.90%	4.60%	7.50%	8.30%
Connecticut	6.35%	none	6.35%	
Delaware	none	none	none	
Florida	6.00%	0.80%	6.80%	2.00%
Georgia	4.00%	3.00%	7.00%	4.00%
Hawaii (c)	4.00%	0.35%	4.35%	0.50%
Idaho	6.00%	0.03%	6.03%	3.00%
Illinois	6.25%	2.39%	8.64%	4.75%
Indiana	7.00%	none	7.00%	
Iowa	6.00%	0.80%	6.80%	1.00%
Kansas	6.50%	2.12%	8.62%	4.00%
Kentucky	6.00%	none	6.00%	
Louisiana	5.00%	4.98%	9.98%	7.00%
Maine	5.50%	none	5.50%	
Maryland	6.00%	none	6.00%	
Massachusetts	6.25%	none	6.25%	
Michigan	6.00%	none	6.00%	
Minnesota	6.88%	0.42%	7.30%	1.50%
Mississippi	7.00%	0.07%	7.07%	1.00%
Missouri	4.23%	3.66%	7.89%	5.00%
Montana (d)	none	none	none	
Nebraska	5.50%	1.39%	6.89%	2.00%
Nevada	6.85%	1.13%	7.98%	1.30%
New Hampshire	none	none	none	
New Jersey (e)	6.88%	-0.03%	6.85%	
New Mexico (c)	5.13%	2.43%	7.55%	3.56%
New York	4.00%	4.49%	8.49%	4.88%
North Carolina	4.75%	2.15%	6.90%	2.75%
North Dakota	5.00%	1.78%	6.78%	3.50%
Ohio	5.75%	1.39%	7.14%	2.25%
Oklahoma	4.50%	4.36%	8.86%	6.50%
Oregon	none	none	none	
Pennsylvania	6.00%	0.34%	6.34%	2.00%
Rhode Island	7.00%	none	7.00%	
South Carolina	6.00%	1.22%	7.22%	2.50%
South Dakota (c)	4.50%	1.89%	6.39%	4.50%
Tennessee	7.00%	2.46%	9.46%	2.75%
Texas	6.25%	1.94%	8.19%	2.00%
Utah (b)	5.95%	0.81%	6.76%	2.15%
Vermont	6.00%	0.18%	6.18%	1.00%
Virginia (b)	5.30%	0.33%	5.63%	0.70%
Washington	6.50%	2.42%	8.92%	3.40%
West Virginia	6.00%	0.29%	6.29%	1.00%
Wisconsin	5.00%	0.42%	5.42%	1.75%
Wyoming	4.00%	1.40%	5.40%	2.00%
D.C.	5.75%	none	5.75%	

(a) City, county, and municipal rates vary. These rates are weighted by population to compute an average local tax rate.

(b) Three states levy mandatory, statewide local add-on sales taxes: California (1.25%), Utah (1.25%), Virginia (1%). We include these in their state sales taxes.

(c) The sales taxes in Hawaii, New Mexico, and South Dakota have broad bases that include many services.

(d) Due to data limitations, this table does not include sales taxes in local resort areas in Montana.

(e) Salem County is not subject to the statewide sales tax rate and collects a local rate of 3.5%. New Jersey's average local score is represented as a negative.

Source: Tax Foundation, 2017. <https://taxfoundation.org/state-and-local-sales-tax-rates-2017/>

10-Feb-17

Please see Excel or PDF file for previous data

Comparison of State and Local Retail Sales Taxes, 2016

State	State Rate	Avg. Local Tax Rate (a)	Combined Tax Rate	Maximum Local Rate
Alabama	4.00%	4.97%	8.97%	7.00%
Alaska	none	1.78%	1.78%	7.50%
Arizona	5.60%	2.65%	8.25%	5.30%
Arkansas	6.50%	2.80%	9.30%	5.13%
California [a]	7.50%	0.98%	8.48%	2.50%
Colorado	2.90%	4.62%	7.52%	8.00%
Connecticut	6.35%	none	6.35%	
Delaware	none	none	none	
District of Columbia	5.75%	none	5.75%	
Florida	6.00%	0.66%	6.66%	1.50%
Georgia	4.00%	3.01%	7.01%	4.00%
Hawaii [b]	4.00%	0.35%	4.35%	0.50%
Idaho	6.00%	0.03%	6.03%	3.00%
Illinois	6.25%	2.39%	8.64%	4.75%
Indiana	7.00%	none	7.00%	
Iowa	6.00%	0.79%	6.79%	1.00%
Kansas	6.50%	2.10%	8.60%	4.00%
Kentucky	6.00%	none	6.00%	
Louisiana	4.00%	5.00%	9.00%	7.00%
Maine	5.50%	none	5.50%	
Maryland	6.00%	none	6.00%	
Massachusetts	6.25%	none	6.25%	
Michigan	6.00%	none	6.00%	
Minnesota	6.88%	0.39%	7.27%	1.50%
Mississippi	7.00%	0.07%	7.07%	1.00%
Missouri	4.23%	3.64%	7.86%	5.00%
Montana [c]	none	none	none	
Nebraska	5.50%	1.37%	6.87%	2.00%
Nevada	6.85%	1.13%	7.98%	1.30%
New Hampshire	none	none	none	
New Jersey [d]	7.00%	-0.03%	6.97%	3.50%
New Mexico [b]	5.13%	2.38%	7.51%	3.56%
New York	4.00%	4.49%	8.49%	4.88%
North Carolina	4.75%	2.15%	6.90%	2.75%
North Dakota	5.00%	1.82%	6.82%	3.50%
Ohio	5.75%	1.39%	7.14%	2.25%
Oklahoma	4.50%	4.32%	8.82%	6.50%
Oregon	none	none	none	
Pennsylvania	6.00%	0.34%	6.34%	2.00%
Rhode Island	7.00%	none	7.00%	
South Carolina	6.00%	1.22%	7.22%	2.50%
South Dakota [b]	4.00%	1.84%	5.84%	2.00%
Tennessee	7.00%	2.46%	9.46%	5.00%
Texas	6.25%	1.92%	8.17%	2.00%
Utah [a]	5.95%	0.74%	6.69%	2.10%
Vermont	6.00%	0.17%	6.17%	1.00%
Virginia [a]	5.30%	0.33%	5.63%	0.70%
Washington	6.50%	2.39%	8.89%	3.10%
West Virginia	6.00%	0.20%	6.20%	1.00%
Wisconsin	5.00%	0.41%	5.41%	1.75%
Wyoming	4.0	0.0	5.42%	2.00%

(a) City, county, and municipal rates vary. These rates are weighted by population to compute an average local tax rate.

(b) Three states levy mandatory, statewide local add-on sales taxes: California (1%), Utah (1.25%), Virginia (1%). We include these in their state sales taxes.

(c) The sales taxes in Hawaii, New Mexico, and South Dakota have broad bases that include many services.

(d) Due to data limitations, this table does not include sales taxes in local resort areas in Montana.

(e) Salem County is not subject to the statewide sales tax rate and collects a local rate of 3.5%. New Jersey's average local score is represented as a negative.

Note: D.C.'s ranks do not affect states' ranks, but the figures in parentheses indicate where it would rank if included.

Source: Tax Foundation, 2016. <https://taxfoundation.org/state-and-local-sales-tax-rates-2016/>

10-Feb-17

Please see Excel or PDF file for previous data

Comparison of State and Local Retail Sales Taxes, 2015

State	State Rate	Avg. Local Tax Rate (a)	Combined Tax Rate	Maximum Local Rate
Alabama	4.0	4.91%	8.91%	7.00%
Alaska	--	1.76%	1.76%	7.50%
Arizona	5.6	2.57%	8.17%	5.30%
Arkansas	6.5	2.76%	9.26%	5.50%
California [a]	7.5	0.94%	8.44%	2.50%
Colorado	2.9	4.54%	7.44%	7.10%
Connecticut	6.35	None	6.35%	
Delaware	--	None	None	
District of Columbia	5.75	None	5.75%	
Florida	6.0	0.65%	6.65%	1.50%
Georgia	4.0	2.96%	6.96%	4.00%
Hawaii [b]	4.0	0.35%	4.35%	0.50%
Idaho	6.0	0.01%	6.01%	3.00%
Illinois	6.25	1.94%	8.19%	3.75%
Indiana	7.0	None	7.00%	
Iowa	6.0	0.78%	6.78%	1.00%
Kansas	6.15	2.05%	8.20%	3.50%
Kentucky	6.0	None	6.00%	
Louisiana	4.0	4.91%	8.91%	7.00%
Maine	5.5	None	5.50%	
Maryland	6.0	None	6.00%	
Massachusetts	6.25	None	6.25%	
Michigan	6.0	None	6.00%	
Minnesota	6.875	0.33%	7.20%	1.00%
Mississippi	7.0	0.07%	7.07%	1.00%
Missouri	4.225	3.58%	7.81%	5.00%
Montana [c]	--	None	None	
Nebraska	5.5	1.30%	6.80%	2.00%
Nevada	6.85	1.09%	7.94%	1.25%
New Hampshire	--	None	None	
New Jersey [d]	7.0	-0.03%	6.97%	3.50%
New Mexico [b]	5.125	2.22%	7.35%	3.56%
New York	4.0	4.48%	8.48%	4.88%
North Carolina	4.75	2.15%	6.90%	2.75%
North Dakota	5.0	1.56%	6.56%	3.00%
Ohio	5.75	1.35%	7.10%	2.25%
Oklahoma	4.5	4.27%	8.77%	6.50%
Oregon	--	None	None	
Pennsylvania	6.0	0.34%	6.34%	2.00%
Rhode Island	7.0	None	7.00%	
South Carolina	6.0	1.13%	7.13%	2.50%
South Dakota [b]	4.0	1.83%	5.83%	2.00%
Tennessee	7.0	2.45%	9.45%	5.00%
Texas	6.25	1.80%	8.05%	2.00%
Utah [a]	5.95	0.73%	6.68%	2.10%
Vermont	6.0	0.14%	6.14%	1.00%
Virginia [a]	5.3	0.33%	5.63%	0.70%
Washington	6.5	2.39%	8.89%	3.10%
West Virginia	6.0	0.07%	6.07%	1.00%
Wisconsin	5.0	0.43%	5.43%	1.75%
Wyoming	4.0	0.1	5.47%	2.00%

Source: Compiled by FTA from various sources.

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

(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. Table 15. Comparison of State/Local Retail Sales Taxes - 2015 STATE Tax Rate (%) Avg. Local Tax Rate (a) Combined Tax Rate Maximum Local Rate EXEMPTIONS \* -- indicates exempt from tax, blank indicates subject to general sales tax rate.

(4) Food sales subject to local taxes. (5) Includes a statewide 1.25% tax levied by local governments in Utah. (6) Nevada sales tax rate scheduled to decrease to 6.5% on July 1, 2015.

(a) City, county, and municipal rates vary. These rates are weighted by population to compute an average local tax rate.

(b) Three states levy mandatory, statewide, local add-on sales taxes: California (1%), Utah (1.25%), Virginia (1%). We include these in their state sales taxes.

(c) The sales taxes in Hawaii, New Mexico, and South Dakota have broad bases that include many services

(d) Due to data limitations, this table does not include sales taxes in local resort areas in Montana

(e) Salem County is not subject to the statewide sales tax rate and collects a total rate of 3.5%. New Jersey's average local rate is represented as a negative.

8-Dec-14

Please see Excel or PDF file (above) for previous data

Comparison of State and Local Retail Sales Taxes, 2014

State	State Rate	Range of Local Rates
Alabama	4.0	0.0 - 7.0
Alaska	--	0.0 - 7.5
Arizona	5.6	0.0 - 5.125
Arkansas	6.5	0.0 - 5.5
California [a]	7.5	0.75 - 2.5
Colorado	2.9	0.0 - 7.0
Connecticut	6.35	---
Delaware	--	---
District of Columbia	5.75	---
Florida	6.0	0.0 - 3.0
Georgia	4.0	2.0 - 4.0
Hawaii [b]	4.0	0.0 - 0.5
Idaho	6.0	0.0 - 3.0
Illinois	6.25	0.0 - 3.75
Indiana	7.0	---
Iowa	6.0	0.0 - 1.0
Kansas	6.15	0.0 - 3.5
Kentucky	6.0	---
Louisiana	4.0	0.0 - 7.0
Maine	5.5	---
Maryland	6.0	---
Massachusetts	6.25	---
Michigan	6.0	---
Minnesota	6.875	0.0 - 1.0
Mississippi	7.0	0.0 - 1.0
Missouri	4.225	0.5 - 5.0
Montana [c]	--	---
Nebraska	5.5	0.0 - 2.0
Nevada	6.85	0.0 - 1.25
New Hampshire	--	---
New Jersey [d]	7.0	0.0 - 3.5
New Mexico [b]	5.125	0.375 - 3.5625
New York	4.0	3.0 - 4.875
North Carolina	4.75	2.0 - 2.75
North Dakota	5.0	0.0 - 3.0
Ohio	5.75	0.75 - 2.25
Oklahoma	4.5	0.25 - 6.5
Oregon	--	---
Pennsylvania	6.0	0.0 - 2.0
Rhode Island	7.0	---
South Carolina	6.0	0.0 - 2.5
South Dakota [b]	4.0	0.0 - 2.0
Tennessee	7.0	1.5 - 5.00
Texas	6.25	0.0 - 2.0
Utah [a]	5.95	0.0 - 2.1
Vermont	6.0	0.0 - 1.0
Virginia [a]	5.3	0.0 - 0.7
Washington	6.5	0.5 - 3.1
West Virginia	6.0	0.0 - 1.0
Wisconsin	5.0	0.0 - 1.75
Wyoming	4.0	0.0 - 2.0

Note: Delaware has a rental tax of 2.011%

[a] Three states levy mandatory, statewide, local add-on sales taxes at the state level: California (1%), Utah (1.25%), Virginia (1%), that we include in their state sales tax.

[b] The sales taxes in Hawaii, New Mexico and South Dakota have broad bases that include many services, so their rates are not strictly comparable to other states.

[c] Due to data limitations, table does not include sales taxes in local resort areas in Montana.

[d] Some counties in New Jersey are not subject to statewide sales tax rates and collect a local rate of 3.5%. Their average local score is represented as a negative.

Tax Foundation, as of July 1, 2014.

<http://taxfoundation.org/article/state-and-local-sales-tax-rates-midyear-2014>

4-Dec-13

Please see Excel or PDF file (above) for previous data

Comparison of State and Local Retail Sales Taxes, 2013

State	State Rate	Range of Local Rates
Alabama	4.0	0.0 - 7.0
Alaska	--	0.0 - 7.5
Arizona	5.6	0.0 - 7.125
Arkansas	6.5	0.0 - 5.5
California [a]	7.5	0.75 - 2.5
Colorado	2.9	0.0 - 7.5
Connecticut	6.4	---
Delaware	--	---
District of Columbia	6.0	---
Florida	6.0	0.0 - 1.5
Georgia	4.0	2.0 - 4.0
Hawaii [b]	4.0	0.0 - 0.5
Idaho	6.0	0.0 - 2.5
Illinois	6.3	0.0 - 3.75
Indiana	7.0	---
Iowa	6.0	0.0 - 1.0
Kansas	6.2	0.0 - 3.5
Kentucky	6.0	---
Louisiana	4.0	0.0 - 7.0
Maine	5.0	---
Maryland	6.0	---
Massachusetts	6.3	---
Michigan	6.0	---
Minnesota	6.9	0.0 - 1.0
Mississippi	7.0	0.0 - 0.25
Missouri	4.2	0.5 - 4.75
Montana [c]	--	---
Nebraska	5.5	0.0 - 2.0
Nevada	6.9	0.0 - 1.25
New Hampshire	--	---
New Jersey [d]	7.0	---
New Mexico [b]	5.1	0.375 - 3.5625
New York	4.0	3.0 - 4.875
North Carolina	4.8	2.0 - 2.75
North Dakota	5.0	0.0 - 3.0
Ohio	5.5	0.75 - 2.25
Oklahoma	4.5	0.25 - 6.5
Oregon	--	---
Pennsylvania	6.0	0.0 - 2.0
Rhode Island	7.0	---
South Carolina	6.0	0.0 - 3.0
South Dakota [b]	4.0	0.0 - 2.0
Tennessee	7.0	1.5 - 2.75
Texas	6.3	0.0 - 2.0
Utah [a]	6.0	0.0 - 2.0
Vermont	6.0	0.0 - 1.0
Virginia [a]	5.3	0.0 - 0.7
Washington	6.5	0.5 - 3.1
West Virginia	6.0	0.0 - 1.0
Wisconsin	5.0	0.0 - 1.5
Wyoming	4.0	0.0 - 2.0

Note: Delaware has a rental tax of 2.011%

[a] Three states levy mandatory, statewide, local add-on sales taxes at the state level: California (1%), Utah (1.25%), Virginia (1%), that we include in their state sales tax.

[b] The sales taxes in Hawaii, New Mexico and South Dakota have broad bases that include many services, so their rates are not strictly comparable to other states.

[c] Due to data limitations, table does not include sales taxes in local resort areas in Montana.

[d] Some counties in New Jersey are not subject to statewide sales tax rates and collect a local rate of 3.5%. Their average local score is represented as a negative.

Tax Foundation, as of August 28, 2013.

<http://taxfoundation.org/article/state-and-local-sales-tax-rates-midyear-2013>

28-Jan-13

**Comparison of State and Local Retail Sales Taxes, 2012**

State	State Rate	Range of Local Rates
Alabama	4.0	0.0 - 8.0
Alaska	---	0.0 - 7.5
Arizona	6.6	0.0 - 7.125
Arkansas	6.0	0.0 - 5.13
California [a]	7.25	0.0 - 2.5
Colorado	2.9	0.0 - 7.5
Connecticut	6.35	---
Delaware	---	---
District of Columbia	6.0	---
Florida	6.0	0.0 - 1.5
Georgia	4.0	1.0 - 4.0
Hawaii [b]	4.0	0.0 - 0.5
Idaho	6.0	0.0 - 2.5
Illinois	6.25	0.0 - 3.5
Indiana	7.0	---
Iowa	6.0	0.0 - 1.0
Kansas	6.3	0.0 - 3.5
Kentucky	6.0	---
Louisiana	4.0	4.0 - 7.0
Maine	5.0	---
Maryland	6.0	---
Massachusetts	6.25	---
Michigan	6.0	---
Minnesota	6.875	0.0 - 1.0
Mississippi	7.0	0.0 - 0.25
Missouri	4.225	0.5 - 5.5
Montana [c]	---	---
Nebraska	5.5	0.0 - 1.5
Nevada	6.85	0.0 - 1.25
New Hampshire	---	---
New Jersey [d]	7.0	---
New Mexico [b]	5.125	0.375 - 3.5
New York	4.0	3.0 - 4.875
North Carolina	4.75	2.0 - 2.5
North Dakota	5.0	0.0 - 3.0
Ohio	5.5	0.75 - 2.25
Oklahoma	4.5	0.25 - 6.5
Oregon	---	---
Pennsylvania	6.0	0.0 - 2.0
Rhode Island	7.0	---
South Carolina	6.0	0.0 - 3.0
South Dakota [b]	4.0	0.0 - 2.0
Tennessee	7.0	1.5 - 2.75
Texas	6.25	0.0 - 2.0
Utah [a]	5.95	0.0 - 2.0
Vermont	6.0	0.0 - 1.0
Virginia [a]	5.0	---
Washington	6.5	0.5 - 3.0
West Virginia	6.0	0.0 - 1.0
Wisconsin	5.0	0.0 - 1.5
Wyoming	4.0	0.0 - 2.0

Note: Delaware has a rental tax of 2.011%

[a] Three states levy mandatory, statewide, local add-on sales taxes at the state level: California (1%), Utah (1.25%), Virginia (1%), that we include in their state sales tax.

[b] The sales taxes in Hawaii, New Mexico and South Dakota have broad bases that include many services.

[c] Due to data limitations, table does not include sales taxes in local resort areas in Montana.

[d] Some counties in New Jersey are not subject to statewide sales tax rates and collect a local rate of 3.5%.

Tax Foundation, as of July 31, 2012.

<http://taxfoundation.org/article/state-and-local-sales-taxes-midyear-2012>

3-Mar-10

Comparison of State and Local Retail Sales Taxes, 2010

State	Food Items Taxable (T) Exempt (E)	State Rate	Maximum Local Rate	Maximum State/Local Rate
Alabama	T	4.0	8.0	12.0
Alaska	T	---	7.5	7.5
Arizona	E	5.6	5.5	11.1
Arkansas	T*	6.0	5.5	11.5
California	E	7.25	3.0	10.25
Colorado	E	2.9	7.0	9.9
Connecticut	E	6.0	---	6.0
District of Columbia	E	6.0	---	6.0
Florida	E	6.0	1.5	7.5
Georgia	E [1]	4.0	4.0	8.0
Hawaii	T**	4.0	0.5	4.5
Idaho	T**	6.0	3.0	9.0
Illinois	T*	6.25	4.25	10.5
Indiana	E	7.0	---	7.0
Iowa	E	6.0	2.0	8.0
Kansas	T**	5.3	3.5	8.8
Kentucky	E	6.0	---	6.0
Louisiana	E [1]	4.0	6.75	10.75
Maine	E	5.0	---	5.0
Maryland	E	6.0	---	6.0
Massachusetts	E	6.25	---	6.25
Michigan	E	6.0	---	6.0
Minnesota	E	6.875	1.0	7.875
Mississippi	T	7.0	0.25	7.25
Missouri	T*	4.225	4.75	8.975
Nebraska	E	5.5	2.0	7.5
Nevada	E	6.85	1.25	8.1
New Jersey	E	7.0	---	7.0
New Mexico	E	5.0	5.625	10.625
New York	E	4.0	5.0	9.0
North Carolina	E [1]	5.75	3.0	8.75
North Dakota	E	5.0	2.5	7.5
Ohio	E	5.5	2.25	7.75
Oklahoma	T**	4.5	6.35	10.85
Pennsylvania	E	6.0	2.0	8.0
Rhode Island	E	7.0	---	7.0
South Carolina	E	6.0	3.0	9.0
South Dakota	T**	4.0	2.0	6.0
Tennessee	T*	7.0	2.75	9.75
Texas	E	6.25	2.0	8.25
Utah	T*	4.7	5.25	9.95
Vermont	E	6.0	1.0	7.0
Virginia	T*	4.0	1.0	5.0
Washington	E	6.5	3.0	9.5
West Virginia	T*	6.0	---	6.0
Wisconsin	E	5.0	1.5	6.5
Wyoming	T**	4.0	4.0	8.0

Note: Delaware, Montana, New Hampshire, and Oregon have no state or local sales tax.

\* Food taxed at lower rate.

\*\* Rebate or income tax credit allowed to offset sales tax on food.

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

Sources: Federation of Tax Administrators, February 2010.

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

Sales Tax Institute, March 1, 2010.

[http://www.salestaxinstitute.com/sales\\_tax\\_rates.php](http://www.salestaxinstitute.com/sales_tax_rates.php)

4-Apr-08

Comparison of State and Local Retail Sales Taxes, 2008

State	Food Items Taxable (T) Exempt (E)	State Rate	Maximum Local Rate	Maximum State/Local Rate
Alabama	T	4.0	8.0	12.0
Alaska	T	---	7.5	7.5
Arizona	E	5.6	5.5	11.1
Arkansas	T*	6.0	5.5	11.5
California	E	6.25	2.5	8.75
Colorado	E	2.9	7.0	9.9
Connecticut	E	6.0	---	6.0
District of Columbia	E	5.75	---	5.75
Florida	E	6.0	1.5	7.5
Georgia	E [2]	4.0	3.0	7.0
Hawaii	T**	4.0	0.5	4.5
Idaho	T**	6.0	3.0	9.0
Illinois	T*	6.25	3.0	9.25
Indiana	E	6.0	---	6.0
Iowa	E	5.0	2.0	7.0
Kansas	T**	5.3	3.0	8.3
Kentucky	E	6.0	---	6.0
Louisiana	E [2]	4.0	6.75	10.75
Maine	E	5.0	---	5.0
Maryland	E	6.0	---	6.0
Massachusetts	E	5.0	---	5.0
Michigan	E	6.0	---	6.0
Minnesota	E	6.5	1.0	7.5
Mississippi	T	7.0	0.25	7.25
Missouri	T*	4.225	4.75	8.975
Nebraska	E	5.5	2.0	7.5
Nevada	E	6.5	1.25	7.75
New Jersey	E	7.0	---	7.0
New Mexico	E	5.0	3.438	8.438
New York	E	4.0	5.0	9.0
North Carolina	E [2]	4.25	3.0	7.25
North Dakota	E	5.0	2.5	7.5
Ohio	E	5.5	2.25	7.75
Oklahoma	T**	4.5	6.0	10.5
Pennsylvania	E	6.0	1.0	7.0
Rhode Island	E	7.0	---	7.0
South Carolina	T	6.0	2.0	8.0
South Dakota	T**	4.0	2.0	6.0
Tennessee	T*	7.0	2.75	9.75
Texas	E	6.25	2.0	8.25
Utah	T*	4.65	3.6	8.25
Vermont	E	6.0	1.0	7.0
Virginia	T*	4.0	1.0	5.0
Washington	E	6.5	2.5	9.0
West Virginia	T*	6.0	---	6.0
Wisconsin	E	5.0	1.0	6.0
Wyoming	E [3]	4.0	3.0	7.0

Note: Delaware, Montana, New Hampshire, and Oregon have no state or local sales tax.

\* Food taxed at lower rate.

\*\* Rebate or income tax credit allowed to offset sales tax on food.

[1] Food purchased for consumption off-premises.

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

[3] Food exempt from state tax through 6/30/08. A rebate or income tax credit is allowed to offset sales tax on food.

Sources: Federation of Tax Administrators, March 2008.

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

Sales Tax Institute, April 1, 2008.

[http://www.salestaxinstitute.com/sales\\_tax\\_rates.php](http://www.salestaxinstitute.com/sales_tax_rates.php)



14-Nov-07

Comparison of State and Local Retail Sales Taxes, 2007

State	Food Items Taxable (T) Exempt (E)	State Rate	Maximum Local Rate	Maximum State/Local Rate
Alabama	T	4.0	8.0	12.0
Alaska	T	---	7.0	7.0
Arizona	E	5.6	5.125	10.725
Arkansas	T	6.0	5.5	11.5
California	E	6.25	2.5	8.75
Colorado	E	2.9	7.0	9.9
Connecticut	E	6.0	---	6.0
District of Columbia	E	5.75	---	5.75
Florida	E	6.0	1.5	7.5
Georgia	E [2]	4.0	3.0	7.0
Hawaii	T*	4.0	0.5	4.5
Idaho	T*	6.0	3.0	9.0
Illinois	T**	6.25	3.0	9.25
Indiana	E	6.0	---	6.0
Iowa	E	5.0	2.0	7.0
Kansas	T*	5.3	3.0	8.3
Kentucky	E	6.0	---	6.0
Louisiana	E [2]	4.0	6.75	10.75
Maine	E	5.0	---	5.0
Maryland	E	5.0	---	5.0
Massachusetts	E	5.0	---	5.0
Michigan	E	6.0	---	6.0
Minnesota	E	6.5	1.0	7.5
Mississippi	T	7.0	0.25	7.25
Missouri	T**	4.225	4.75	8.975
Nebraska	E	5.5	2.0	7.5
Nevada	E	6.5	1.25	7.75
New Jersey	E	7.0	---	7.0
New Mexico	E	5.0	2.875	7.875
New York	E	4.0	5.0	9.0
North Carolina	E [2]	4.25	3.0	7.25
North Dakota	E	5.0	2.5	7.5
Ohio	E	5.5	2.0	7.5
Oklahoma	T*	4.5	6.0	10.5
Pennsylvania	E	6.0	1.0	7.0
Rhode Island	E	7.0	---	7.0
South Carolina	T**	6.0	2.0	8.0
South Dakota	T*	4.0	2.0	6.0
Tennessee	T**	7.0	2.75	9.75
Texas	E	6.25	2.0	8.25
Utah	T**	4.75	3.6	8.35
Vermont	E	6.0	1.0	7.0
Virginia	T**	4.0	1.0	5.0
Washington	E	6.5	2.4	8.9
West Virginia	T**	6.0	---	6.0
Wisconsin	E	5.0	1.0	6.0
Wyoming	E	4.0	2.0	6.0

Note: Delaware, Montana, New Hampshire, and Oregon have no state or local sales tax.

[1] Food purchased for consumption off-premises.

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

\* Rebate or income tax credit allowed to offset sales tax on food.

\*\* Food taxed at lower rate.

Sources: Federation of Tax Administrators, January 1, 2007.

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

Sales Tax Institute, September 1, 2007.

[http://www.salestaxinstitute.com/sales\\_tax\\_rates.php](http://www.salestaxinstitute.com/sales_tax_rates.php)

State-Local General Sales Tax Rates, Select Cities, 2006

State	City (County)	State Tax Rate (%)	County Tax Rate (%)	City Tax Rate (%)	Combined State-Local Tax Rate (%)
Alabama	Birmingham (Jefferson)	4.0	1.0	3.0	8.0
	Huntsville (Madison)	4.0	0.0	3.5	7.5
	Mobile (Mobile)	4.0	1.5	4.0	9.5
	Montgomery (Montgomery)	4.0	2.5	3.5	10.0
	Tuscaloosa (Tuscaloosa)	4.0	3.0-5.0	2.0	9.0-11.0
Alaska <sup>1</sup>	Juneau (Juneau)	No State Tax	0.0	4.0	4.0
Arizona	Phoenix (Maricopa)	5.6	0.7	1.8	8.1
	Tucson (Pima)	5.6	0.0	2.0	7.6
	Yuma (Yuma)	5.6	0.5	1.7	7.8
Arkansas	Fort Smith (Sebastian)	6.0	1.25	2.0	9.25
	Little Rock (Pulaski)	6.0	0.5	1.0	7.5
	North Little Rock (Pulaski)	6.0	2.0	1.0	9.0
California <sup>2</sup>	Bakersfield (Kern)	6.25	1.0	0.0	7.25
	Los Angeles (Los Angeles)	6.25	2.0	0.0	8.25
	Sacramento (Sacramento)	6.25	1.5	0.0	7.75
	San Diego (San Diego)	6.25	2.5	0.0	8.75
	San Francisco (San Francisco)	6.25	2.25	0.0	8.5
	San Jose (Santa Clara)	6.25	2.0	0.0	8.25
Colorado	Aurora (Arapahoe)	2.9	0.25	3.75	6.9
	Boulder (Boulder)	2.9	0.85	3.41	6.96
	Colorado Springs (El Paso)	2.9	1.0	2.5	6.4
	Denver (Denver)	2.9	0.0	3.5	6.4
Connecticut	Fort Collins (Larimer)	2.9	0.8	3.0	6.7
	No Local Tax	6.0	N/A	N/A	6.0
Delaware	No Local Tax	No State Tax	N/A	N/A	N/A
District of Columbia	N/A	N/A	N/A	5.75	5.75
Florida	Jacksonville (Duval)	6.0	1.0	0.0	7.0
	Miami (Dade)	6.0	1.0	0.0	7.0
	Miami Beach (Dade)	6.0	1.0	0.0	7.0
	Orlando (Orange)	6.0	0.5	0.0	6.5
	St. Petersburg (Pinellas)	6.0	1.0	0.0	7.0
	Tallahassee (Leon)	6.0	1.0	0.0	7.0
	Tampa (Hillsborough)	6.0	1.0	0.0	7.0
Georgia <sup>3</sup>	Atlanta (Fulton)	4.0	1.0	0.0	5.0
	Columbus (Muscogee)	4.0	1.0	0.0	5.0
	Savannah (Chatham)	4.0	1.0	0.0	5.0
Hawaii <sup>4</sup>	No Local Tax	4.0	N/A	N/A	4.0
Idaho	Boise (Ada)	5.0	0.0	0.0	5.0
	Ketchum (Blaine)	5.0	0.0	1.0	6.0
Illinois	San Valley (Blaine)	5.0	0.0	2.0	7.0
	Chicago (Cook)	6.25	0.0	2.75	9.0
	Decatur (Macon)	6.25	0.0	1.75	8.0
Indiana	No Local Tax	6.0	0.0	0.0	6.0
Iowa	Davenport (Scott)	5.0	1.0	0.0	6.0
	Dubuque (Dubuque)	5.0	1.0	0.0	6.0
Kansas	Kansas City (Wyandotte)	5.3	1.0	1.25	7.55
	Topeka (Shawnee)	5.3	1.15	1.0	7.45
	Wichita (Sedgewick)	5.3	2.0	0.0	7.3
Kentucky	No Local Tax	6.0	N/A	N/A	6.0
Louisiana <sup>5</sup>	Baton Rouge (East Baton Rouge)	4.0	3.0	2.0	9.0
	Monroe (Ouachita)	4.0	0.5	5.49	9.99
	New Orleans (Orleans)	4.0	5.0	0.0	9.0
	Shreveport (Caddo)	4.0	1.85	2.75	8.6
Maine	No Local Tax	5.0	N/A	N/A	5.0
Maryland	No Local Tax	5.0	N/A	N/A	5.0
Massachusetts	No Local Tax	5.0	N/A	N/A	5.0
Michigan	No Local Tax	6.0	N/A	N/A	6.0
Minnesota	Duluth (St. Louis)	6.5	0.0	1.0	7.5
	Minneapolis (Hennepin)	6.5	0.0	0.5	7.0
	Rochester (Olmsted)	6.5	0.0	0.5	7.0
	St. Paul (Ramsey)	6.5	0.0	0.5	7.0
Mississippi	No Local Tax	7.0	0.0	0.0	7.0
Missouri <sup>5</sup>	Independence (Jackson)	4.225	0.75	2.25	7.225
	Kansas City (Jackson)	4.225	0.75	2.875	7.85
	St. Louis (St. Louis)	4.225	0.0	3.291	7.516
	Springfield (Greene)	4.225	0.5	1.875	6.6
Montana	No Local Tax	No State Tax	N/A	N/A	N/A
Nebraska	Lincoln (Lancaster)	5.5	0.0	1.5	7.0
	Omaha (Douglas)	5.5	0.0	1.5	7.0
Nevada	Las Vegas (Clark)	6.5	1.25	0.0	7.75
	Reno (Washoe)	6.5	0.875	0.0	7.375
New Hampshire	No Local Tax	No State Tax	N/A	N/A	N/A
New Jersey	No Local Tax	6.0	N/A	N/A	6.0
New Mexico	Albuquerque (Bernalillo)	5.0	0.4375	1.4375	6.875
	Santa Fe (Santa Fe)	5.0	0.4375	2.1875	7.625
New York <sup>6</sup>	Albany (Albany)	4.0	4.0	0.0	8.0
	Buffalo (Erie)	4.0	4.75	0.0	8.75
	New York	4.0	0.0	4.375	8.375
	Rochester (Monroe)	4.0	4.0	0.0	8.0
	Syracuse (Onondaga)	4.0	4.0	0.0	8.0
	Yonkers (Westchester)	4.0	4.0	0.0	8.375
	Yonkers (Westchester)	4.0	4.0	0.0	8.375
North Carolina <sup>7</sup>	Charlotte (Mecklenburg)	4.5	3.0	0.0	7.5
	Durham (Durham)	4.5	2.5	0.0	7.0
	Raleigh (Wake)	4.5	2.5	0.0	7.0
	Winston-Salem (Forsyth)	4.5	2.5	0.0	7.0
North Dakota	Fargo (Cass)	5.0	0.0	1.5	6.5
Ohio	Akron (Summit)	5.5	0.75	0.0	6.25
	Cincinnati (Hamilton)	5.5	1.0	0.0	6.5
	Cleveland (Cuyahoga)	5.5	2.0	0.0	7.5
	Columbus (Franklin)	5.5	1.25	0.0	6.75
	Dayton (Montgomery)	5.5	1.5	0.0	7.0
	Toledo (Lucas)	5.5	1.25	0.0	6.75
	Youngstown (Mahoning)	5.5	1.0	0.0	6.5
Oklahoma	Oklahoma City (Oklahoma)	4.5	0.0	3.875	8.375
	Tulsa (Tulsa)	4.5	1.017	3.0	8.517
Oregon	No Local Tax	No State Tax	N/A	N/A	N/A
Pennsylvania	Philadelphia (Philadelphia)	6.0	0.0	1.0	7.0
Rhode Island	No Local Tax	7.0	0.0	0.0	7.0
South Carolina	Charleston (Charleston)	5.0	1.0	0.0	6.0
South Dakota	Rapid City (Pennington)	4.0	0.0	2.0	6.0
	Sioux Falls (Minnehaha)	4.0	0.0	1.92	5.92
Tennessee	Chattanooga (Hamilton)	7.0	2.25	0.0	9.25
	Knoxville (Knox)	7.0	2.25	0.0	9.25
	Memphis (Shelby)	7.0	2.25	0.0	9.25
	Nashville (Davidson)	7.0	2.25	0.0	9.25
	Nashville (Davidson)	7.0	2.25	0.0	9.25
	Nashville (Davidson)	7.0	2.25	0.0	9.25
Texas	Austin (Travis)	6.25	0.0	1.0	7.25
	Corpus Christi (Nueces)	6.25	0.0	1.375	7.625
	Dallas (Dallas)	6.25	0.0	1.0	7.25
	Fort Worth (Tarrant)	6.25	0.0	1.0	7.25
	Houston (Harris)	6.25	0.0	1.0	7.25
	San Antonio (Bexar)	6.25	0.0	1.125	7.375
Utah	Ogden (Weber)	4.75	1.85	0.0	6.6
	Provo (Utah)	4.75	1.5	0.0	6.25
	Salt Lake City (Salt Lake)	4.75	1.85	0.0	6.6
Vermont	No Local Tax	6.0	N/A	N/A	6.0
Virginia	Alexandria (Alexandria)	4.0	0.0	1.0	5.0
	Fairfax (Fairfax)	4.0	0.0	1.0	5.0
	Newport News (Newport News)	4.0	0.0	1.0	5.0
	Norfolk (Norfolk)	4.0	0.0	1.0	5.0
	Richmond (Richmond)	4.0	0.0	1.0	5.0
Washington	Seattle (King)	6.5	0.0	1.9	8.4
	Spokane (Spokane)	6.5	0.0	2.1	8.6
	Tacoma (Pierce)	6.5	0.0	1.9	8.4
West Virginia <sup>8</sup>	No Local Tax	6.0	N/A	N/A	6.0
Wisconsin	Madison (Dane)	5.0	0.5	0.0	5.5
	Milwaukee (Milwaukee)	5.0	0.5	0.0	5.5
	Cheyenne (Laramie)	4.0	1.0	0.0	5.0
Wyoming	Lincoln (Lincoln)	4.0	1.0	0.0	5.0

Notes:

- (Alaska) Effective June 30, 2007, the local sales tax in Juneau will be reduced to 1.0% (the 4.0% rate was a temporary measure).
- (California) State 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) State sales tax for wholesalers/manufacturers is 0.5% effective January 1, 2007. Honolulu will impose a 0.5% local sales tax.
- (Missouri) State sales tax will be reduced to 4.125% effective November 8, 2008.
- (New York) The city preempts a portion of the county tax. For reporting purposes, vendors must maintain separate records of sales made within the city and the remainder of the county.
- (North Carolina) State sales tax will be reduced to 4.0% effective July 1, 2007.
- (West Virginia) Effective July 1, 2008, West Virginia municipalities with unfunded police and fire pension relief funds may impose a tax of up to 1.0% on the sale or use of tangible personal property, custom software, and services sourced to the municipality.

Source: CCH Tax Research NetWork

**Comparison of State and Local Retail Sales Taxes, 2004**

State	Food Items [1] Taxable (T) Exempt (E)	State Rate	Maximum Local Rate [2]	Maximum State/Local Rate [2]
Alabama	T	4.00	7.00	11.00
Alaska	T	---	7.00 [3]	7.00
Arizona	E	5.60	4.50	10.10
Arkansas	T	6.00	5.50	11.50
California	E	6.25	2.65	8.90
Colorado	E	2.90	7.00	9.90
Connecticut	E	6.00	---	6.00
District of Columbia	E	5.75	---	5.75
Florida	E	6.00	1.50	7.50
Georgia	E	4.00	3.00	7.00
Hawaii	T*	4.00	---	4.00
Idaho	T*	6.00	3.00	9.00
Illinois	T**	6.25	3.00	9.25
Indiana	E	6.00	---	6.00
Iowa	E	5.00	2.00	7.00
Kansas	T*	5.30	3.00	8.30
Kentucky	E	6.00	---	6.00
Louisiana	E [4]	4.00	6.25	10.25
Maine	E	5.00	---	5.00
Maryland	E	5.00	---	5.00
Massachusetts	E	5.00	---	5.00
Michigan	E	6.00	---	6.00
Minnesota	E	6.50	1.00	7.50
Mississippi	T	7.00	0.25	7.25
Missouri	T**	4.225	4.50	8.725
Nebraska	E	5.50	1.50	7.00
Nevada	E	6.50	1.00	7.50
New Jersey	E	6.00	---	6.00
New Mexico	T	5.00	2.25	7.25
New York	E	4.25	4.50	8.75
North Carolina	E [4]	4.50	3.00	7.50
North Dakota	E	5.00	2.50	7.50
Ohio	E	6.00	2.00	8.00
Oklahoma	T	4.50	6.00	10.50
Pennsylvania	E	6.00	1.00	7.00
Rhode Island	E	7.00	---	7.00
South Carolina	T	5.00	2.00	7.00
South Dakota	T*	4.00	2.00	6.00
Tennessee	T**	7.00	2.75	9.75
Texas	E	6.25	2.00	8.25
Utah	T	4.75	2.25	7.00
Vermont	E	6.00	1.00	7.00
Virginia	T**	4.00	1.00	5.00
Washington	E	6.50	2.40	8.90
West Virginia	T	6.00	---	6.00
Wisconsin	E	5.00	0.60	5.60
Wyoming	T*	4.00	2.00	6.00

Note: Delaware, Montana, New Hampshire, and Oregon have no state or local sales tax.

[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: Federation of Tax Administrators, July 2004

[http://www.taxadmin.org/fta/rate/sl\\_sales.html](http://www.taxadmin.org/fta/rate/sl_sales.html)