16-May-17				
Please see	Excel or	PDF file	for previous o	lata

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%	
lowa	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%	4.30%
Texas	6.25%	1.94%	8.19%	2.00%
Utah (b)	5.95%	0.81%	6.76%	2.00%
Vermont	6.00%	0.18%	6.18%	2.15%
Virginia (b)	5.30%	0.33%	5.63%	0.70%
Virginia (b) Washington	5.30%	2.42%	5.63%	3.40%
		2.42%	6.29%	3.40%
West Virginia	6.00%	0.29%	6.29% 5.42%	1.00%
Wisconsin				
Wyoming D.C.	4.00% 5.75%	1.40% none	5.40% 5.75%	2.00%

(a) City, courty, 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 Hawai, New Mexico, and South Dakca have broad bases that include many services.
(d) Due to data imitations, this take does and include sales taxe in local resort areas in Montana.
(e) Sale County is not subject to the statewide sales tax in local resort areas in Montana.
(e) Salem County is not subject to the statewide sales tax in and collects a local rate of 3.5%. New Jersey's average local score is represented as a negative.
Source: Tax Foundation, 2017. https://tadoundation.org/state-and-local-sales-tax-rates-2017/

10-Feb-17	

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%	
lowa	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%	1.0070
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)	4.23%	none	none	5.00%
Nebraska	5.50%	1.37%	6.87%	2.00%
Neoraska	6.85%	1.37%	6.87% 7.98%	2.00%
				1.30%
New Hampshire	none	none	none	3.50%
New Jersey [d]	7.00%	-0.03%	6.97%	
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) Duto 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://tax/oundation.org/state-and-local-sales-tax-rates-2016/

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%	
Ilinois	6.25	1.94%	8.19%	3.75%	
Indiana	7.0	None	7.00%	5.7570	
owa	6.0	0.78%	6.78%	1.00%	
Kansas	6.15	2.05%	8.20%	3.50%	
				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%		
Vinnesota	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%	
Dregon	-	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%	
Fennessee	7.0	2.45%	9.45%	5.00%	
Texas	6.25	1.80%	8.05%	2.00%	
Jtah [a]	5.95	0.73%	6.68%	2.00%	
			6.14%		
/ermont	6.0	0.14%		1.00%	
/irginia [a]	5.3		5.63%	0.70%	
Washington	6.5	2.39%	8.89%	3.10%	
Vest Virginia	6.0	0.07%	6.07%	1.00%	
Wisconsin	5.0	0.43%	5.43%	1.75%	

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 leveld 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 StateUccal Retal States 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 siles taxes.
(c) Three states siles taxes.
(c) The sale states it taxes.
(c) The sale states it havail.
(c) The sale state

State	State Rate	Range of Local Rates
Alabama	4.0	0.0 - 7.0
Alaska	4.0	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	
lowa	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. <u>http://taxfoundation.org/article/state-and-local-sales-tax-rates-midyear-2014</u>

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

28-Jan-13

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 - 2.5
Connecticut	6.35	0.0 - 7.5
Delaware	0.35	
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	
lowa	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 - 2.0
	5.0	0.0 - 1.0
Virginia [a] Washington	5.0 6.5	0.5 - 3.0
Washington Wost Virginia		0.5 - 3.0 0.0 - 1.0
West Virginia	6.0 5.0	
Wisconsin	5.0	0.0 - 1.5
Wyoming	4.0	0.0 - 2.0

Comparison of State and Local Retail Sales Taxes, 2012

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

3-Mar-10

Comparison of State and Local Retail Sales Taxes, 2010

	Food Items	0 , 1	Maximum	Maximum
State	Taxable (T)	State	Local	State/Local
	Exempt (E)	Rate	Rate	Rate
Alabama	т	4.0	8.0	12.0
Alaska	Ť	4.0	7.5	7.5
Arizona	Ē	5.6	5.5	11.1
Arkansas	T*	6.0	5.5	11.5
California	Ë	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	۲**	4.0	4.0 0.5	4.5
Idaho	T**	4.0 6.0	3.0	9.0
Illinois	' T*	6.25	4.25	10.5
Indiana	E	7.0	4.25	7.0
lowa	E	6.0	2.0	8.0
Kansas	L T**	5.3	3.5	8.8
Kentucky	E	6.0		6.0
Louisiana	E [1]	4.0	6.75	10.75
Maine	E	4.0 5.0	0.75 	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	Т	7.0	0.25	7.25
Mississippi Missouri	т*	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	5.0 4.0	5.025	9.0
North Carolina		4.0 5.75	3.0	9.0 8.75
North Dakota	E [1] E	5.0	2.5	7.5
Ohio	E	5.5	2.25	7.75
Oklahoma	с Т**	5.5 4.5	6.35	10.85
Pennsylvania	E	6.0	2.0	8.0
Rhode Island	E	7.0	2.0	7.0
South Carolina	E	6.0	3.0	9.0
South Dakota	с Т**	4.0	2.0	9.0 6.0
Tennessee	т*	7.0	2.0	9.75
Texas	E	6.25	2.75	8.25
Utah	L T*	4.7	5.25	9.95
Vermont	E		5.25	
Vermont Virginia	E T*	6.0 4.0	1.0	7.0 5.0
Washington	E	4.0 6.5	3.0	5.0 9.5
5	E T*		3.0	
West Virginia Wisconsin	E	6.0 5.0	1.5	6.0 6.5
	E T**		-	
Wyoming	I	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

4-Apr-08

Comparison of State and Local Retail Sales Taxes, 2008

Stata				Maximum
	Food Items Taxable (T)	State	Maximum Local	State/Local
State	()	Rate	Rate	Rate
	Exempt (E)	Rale	Rale	Rale
Alabama	т	4.0	8.0	12.0
Alaska	Ť		7.5	7.5
Arizona	Ē	5.6	5.5	11.1
Arkansas	_ T*	6.0	5.5	11.5
California	Ē	6.25	2.5	8.75
Colorado	E	2.9	7.0	9.9
Connecticut	Ē	6.0		6.0
District of Columbia	Ē	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	т*	6.25	3.0	9.25
Indiana	Ē	6.0		6.0
lowa	Ē	5.0	2.0	7.0
Kansas	_ T**	5.3	3.0	8.3
Kentucky	Ē	6.0		6.0
Louisiana	E [2]	4.0	6.75	10.75
Maine	E E	5.0		5.0
Maryland	E	6.0		6.0
Massachusetts	Ē	5.0		5.0
Michigan	E	6.0		6.0
Minnesota	E	6.5	1.0	7.5
Mississippi	Ť	7.0	0.25	7.25
Missouri	T*	4.225	4.75	8.975
Nebraska	Е	5.5	2.0	7.5
Nevada	Е	6.5	1.25	7.75
New Jersey	Е	7.0		7.0
New Mexico	Е	5.0	3.438	8.438
New York	Е	4.0	5.0	9.0
North Carolina	E [2]	4.25	3.0	7.25
North Dakota	É	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	Т	6.0	2.0	8.0
South Dakota	T**	4.0	2.0	6.0
Tennessee	Τ*	7.0	2.75	9.75
Texas	E	6.25	2.0	8.25
Utah	Т*	4.65	3.6	8.25
Vermont	Е	6.0	1.0	7.0
Virginia	Т*	4.0	1.0	5.0
Washington	Е	6.5	2.5	9.0
West Virginia	*	6.0		6.0
Wisconsin	Е	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

14-Nov-07

Comparison of State and Local Retail Sales Taxes, 2007

	Food Items		Maximum	Maximum
State	Taxable (T)	State	Local	State/Local
	Exempt (E)	Rate	Rate	Rate
Alabama	т	4.0	8.0	12.0
Alaska	Т		7.0	7.0
Arizona	Ē	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
lowa	E	5.0	2.0	7.0
Kansas	т*	5.3	3.0	8.3
Kentucky	E	6.0		6.0
Louisiana		4.0	6.75	10.75
Maine	E [2] E	4.0 5.0	0.75	5.0
	E	5.0 5.0		5.0
Maryland				
Massachusetts	E	5.0		5.0
Michigan	E	6.0		6.0
Minnesota	E	6.5	1.0	7.5
Mississippi	T T**	7.0	0.25	7.25
Missouri	•	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 State-Local General Sales Tax Rates, Select Cities, 2006

State	City (County)	State Tax Rate (%)	County Tax Rate (%)	Tax Rate (%)	Combine State-Local Rate (%
	Birmingham (Jefferson) Huntsville (Madison)	4.0 4.0	1.0	3.0 3.5	8.0 7.5
Alabama	Mobile (Mobile)	4.0	1.5	4.0	9.5
	Montgomery (Montgomery) Tuscaloosa (Tuscaloosa)	4.0 4.0	2.5 3.0-5.0		10.0 9.0-11.0
Alaska 1	Juneau (Juneau)	No State Tax	0.0		4.0
	Phoenix (Maricopa)	5.6	0.7	1.8	8.1
Arizona	Tuscon (Pima) Yuma (Yuma)	5.6 5.6	0.0 0.5	2.0	7.6 7.8
		6.0	1.25		9.25
Arkansas	Fort Smith (Sebastian) Little Rock (Pulaski)	6.0	0.5	1.0	7.5
	North Little Rock (Pulaski) Bakersfield (Kern)	6.0 6.25	2.0		9.0 7.25
	Los Angeles (Los Angeles)	6.25	2.0	35 40 34 20 20 20 1.8 20 2.0 1.1 2.0 1.1 2.0 1.1 2.0 1.1 2.0 1.1 2.0 1.1 2.0 1.1 0.0 0.0 0.0	8.25
California ²	Sacramento (Sacramento) San Diego (San Diego)	6.25 6.25	1.5	0.0	7.75
	San Francisco (San Francisco)	6.25	2.25	0.0	8.5
	San Jose (Santa Clara) Aurora (Arapaho)	6.25 2.9	2.0		8.25
	Boulder (Boulder)	2.9	0.25	3.41	6.96
Colorado	Colorado Springs (El Paso) Denver (Denver)	2.9	1.0	2.5	6.4 6.4
	Fort Collins (Larimer)	2.9	0.8		6.7
Connecticut	No Local Tax	6.0	N/A		6.0
Delaware	No Local Tax	No State Tax	N/A		N/A
District of Columbia	N/A Jacksonville (Duval)	N/A 6.0	N/A 1.0		5.75
	Miami (Dade)	6.0	1.0	0.0	7.0
Florida	Miami Beach (Dade) Orlando (Orange)	6.0 6.0	1.0 0.5		7.0 6.5
	St. Petersburg (Pinellas)	6.0	1.0	0.0	7.0
	Tallahassee (Leon) Tampa (Hillsborough)	6.0 6.0	1.0		7.0
	Atlanta (Fulton)	4.0	1.0	0.0	5.0
Georgia 3	Columbus (Muscogee) Savannah (Chatam)	4.0 4.0	1.0 1.0	0.0	5.0 5.0
Hawaii 4	No Local Tax	4.0	N/A	N/A	4.0
	Boise (Ada)	5.0	0.0	0.0	5.0
Idaho	Ketchum (Blaine) Sun Valley (Blaine)	5.0 5.0	0.0	2.0	6.0 7.0
Illinois	Chicago (Cook)	6.25	0.0	2.75	9.0
Indiana	Decatur (Macon) No Local Tax	6.25	0.0		8.0
	Davenport (Scott)	5.0	0.0		6.0
lowa	Dubuque (Dubuque)	5.0	1.0	0.0	6.0
Kansas	Kansas City (Wyandotte)	5.3	1.0	1.25	7.55
Nal1585	Topeka (Shawnee) Wichita (Sedgwick)	5.3 5.3	1.15 2.0	1.0	7.45 7.3
Kentucky	No Local Tax	6.0	N/A	N/A	6.0
	Baton Rouge (East Baton Rouge)	4.0 4.0	3.0 0.5	2.0	9.0 9.99
Louisiana ³	Monroe (Ouachita) New Orleans (Orleans)	4.0	0.5		9.99
	Shreveport (Caddo)	4.0	1.85		8.6
Maine	No Local Tax No Local Tax	5.0	N/A		5.0
Maryland Massachusetts	No Local Tax	5.0	N/A N/A		5.0
Michigan	No Local Tax	6.0	N/A		6.0
	Duluth (St. Louis)	6.5	0.0		7.5
Minnesota	Minneapolis (Hennepin) Rochester (Olmsted)	6.5 6.5	0.0	0.5	7.0 7.0
	St. Paul (Ramsey)	6.5	0.0		7.0
Mississippi	No Local Tax	7.0	0.0		7.0
	Independence (Jackson) Kansas City (Jackson)	4.225	0.75	2.25	7.225
Missouri 5		4 225	0.0	3.291	7.516
Montana	Springfield (Greene) No Local Tax	4.225	0.5		6.6
	Lincoln (Lancaster)	No State Tax 5.5	N/A 0.0		N/A 7.0
Nebraska	Omaha (Douglas)	5.5	0.0	1.5	7.0
Nevada	Las Vegas (Clark) Reno (Washoe)	6.5 6.5	1.25		7.75 7.375
New Hampshire	No Local Tax	No State Tax	N/A		N/A
New Jersey	No Local Tax	6.0	N/A		6.0
New Mexico	Albuquerque (Bernalillo)	5.0	0.4375	1.4375	6.875
	Santa Fe (Santa Fe) Albany (Albany)	5.0	0.4375		7.625
	Buffalo (Erie)	4.0	4.75	0.0	8.75
New York 6	New York Rochester (Monroe)	4.0 4.0	0.0 4.0		8.375 8.0
	Syracuse (Onondaga) Yonkers (Westchester)	4.0 4.0	4.0 3.0	2.0 2.0 4.4 4.4 4.4 4.4 4.4 4.4 4.4 4	8.0 8.375
	Charlotte (Mecklenburg)	4.0	3.0		7.5
North Carolina 3,7	Durham (Durham)	4.5	2.5	0.0	7.0
	Raleigh (Wake) Winston-Salem (Forsyth)	4.5 4.5	2.5 2.5		7.0
North Dakota	Fargo (Cass)	5.0	0.0		6.5
	Akron (Summit)	5.5	0.75	0.0	6.25
	Cincinnati (Hamilton)	5.5 5.5	1.0	0.0	6.5 7.5
	Cleveland (Cuyahoga)		2.0		
Ohio	Columbus (Franklin) Davton (Montecenery)	5.5	1.25		6.75 7.0
Ohio	Columbus (Franklin) Dayton (Montgomery) Toledo (Lucas)	5.5 5.5 5.5	1.25 1.5 1.25	0.0 0.0	7.0 6.75
	Columbus (Franklin) Dayton (Montgomery) Toledo (Lucas) Youngstown (Mahoning)	5.5 5.5 5.5 5.5	1.25 1.5 1.25 1.0	0.0 0.0 0.0	7.0 6.75 6.5
Oklahoma	Columbus (Franklin) Dayton (Montgomery) Toledo (Lucas) Youngstown (Mahoning) Oklahoma City (Oklahoma) Tulsa (Tulsa)	5.5 5.5 5.5 5.5 4.5 4.5	1.25 1.5 1.25 1.0 0.0 1.017	0.0 0.0 0.0 3.875 3.0	7.0 6.75 6.5 8.375 8.517
Oklahoma Oregon	Columbus (Franklin) Dayton (Montgomery) Toledo (Lucas) Youngstown (Mahoning) Oklahoma City (Oklahoma) Tulsa (Tulsa) No Local Tax	5.5 5.5 5.5 4.5 4.5 No State Tax	1.25 1.5 1.25 1.0 0.0 1.017 N/A	0.0 0.0 0.0 3.875 3.0 N/A	7.0 6.75 6.5 8.375 8.517 N/A
Oklahoma Oregon Pennsylvania	Columbus (Franklin) Dayton (Montgomery) Toledo (Lucas) Youngstown (Mahoning) Oklahoma City (Oklahoma) Tulsa (Tulsa) No Local Tax Philadelphia (Philadelphia)	5.5 5.5 5.5 4.5 4.5 No State Tax 6.0	1.25 1.5 1.25 1.0 0.0 1.017 N/A 0.0	0.0 0.0 3.875 3.0 N/A 1.0	7.0 6.75 6.5 8.375 8.517 N/A 7.0
Oklahoma Oregon Pennsylvania Rhode Island	Columbus (Franklin) Dayton (Montgomery) Toledo (Lucas) Oklahoma City (Oklahoma) Tufaa (Tufaa) No Local Tax Philadelphia (Philadelphia) No Local Tax	5.5 5.5 5.5 4.5 4.5 No State Tax 6.0 7.0	1.25 1.5 1.25 1.0 0.0 1.017 N/A 0.0 0.0	0.0 0.0 3.875 3.0 N/A 1.0 0.0	7.0 6.75 6.5 8.375 8.517 N/A 7.0 7.0
Oklahoma Oregon Pennsylvania Rhode Island South Carolina	Columbus (Franklin) Dayton (Monopmery) Toledo (Lucas) Vsungstwur (Mahoning) Oklahoma City (Oklahoma) Tutea (Tutea) No Local Tax Philadelphia (Philadelphia) No Local Tax Charleston (Charleston)	5.5 5.5 5.5 4.5 No State Tax 6.0 7.0 5.0	1.25 1.5 1.25 1.0 0.0 1.017 N/A 0.0 0.0 1.0	0.0 0.0 3.875 3.0 N/A 1.0 0.0 0.0	7.0 6.75 6.5 8.375 8.517 N/A 7.0 7.0 6.0
Oklahoma Oregon Pennsylvania Rhode Island	Columbus (Frinklin) Dayton (Marogomery) Tolded (Loza) Vanggeborn (Mahoning) Tutas (Tutas) No Local Tax Philadelphia (Philadelphia) No Local Tax Charleston (Charleston) Rapid Cay (Pennington) Sicus Fails (Minnehala)	5.5 5.5 5.5 5.5 5.5 5.5 No State Tax 6.0 7.0 5.0 4.0 4.0	1.25 1.5 1.25 1.0 0.0 1.017 N/A 0.0 0.0 1.0 0.0 0.0 0.0	0.0 0.0 3.875 3.0 N/A 1.0 0.0 0.0 2.0 1.92	7.0 6.75 6.5 8.517 N/A 7.0 7.0 6.0 6.0 5.92
Oklahoma Oregon Pennsylvania Rhode Island South Carolina South Dakota	Columbus (Franklin) Daykon (Maragomery) Youngstown (Mahonong) Oklahoma (Dry (Oklahoma) Tutae (Tutas) No Local Tax Philadephia (Philadephia) No Local Tax Charleston (Charleston) Rajid (dry (Phonington) Siour Falls (Minoshaha) Charlanoog (Hamilton)	5.5 5.5 5.5 4.5 No State Tax 6.0 7.0 5.0 4.0 4.0 4.0 7.0	1.25 1.5 1.25 1.0 0.0 1.017 N/A 0.0 0.0 1.0 0.0 0.0 0.0 0.0 0.0	0.0 0.0 3.875 3.0 N/A 1.0 0.0 0.0 2.0 1.92 0.0	7.0 6.75 6.5 8.375 8.517 N/A 7.0 7.0 7.0 6.0 6.0 6.0 5.92 9.25
Oklahoma Oregon Pennsylvania Rhode Island South Carolina	Columbus (Frainkin) Duyton (Morgomery) Telded (Lucas) Ottakteme Cyr (Oktikona) Tutas Cyr (Oktikona) Tutas Cyr (Oktikona) No Local Tax Philadophia (Philadophia) No Local Tax Charleston (Charleston) Rayd City (Perinington) Sicar Alai (Universitation) Charleston (Charleston) Charleston (Charleston) Marchiel (Stabrith)	5.5 5.5 5.5 4.5 No State Tax 6.0 7.0 5.0 4.0 4.0 7.0 7.0 7.0 7.0 7.0 7.0	1.25 1.5 1.25 1.0 0.0 1.017 NA 0.0 0.0 1.0 0.0 0.0 0.0 0.0 2.25 2.25 2.25	0.0 0.0 3.875 3.0 N/A 1.0 0.0 2.0 1.92 0.0 0.0 0.0	7.0 6.75 6.5 8.375 8.517 N/A 7.0 7.0 7.0 6.0 6.0 6.0 5.92 9.25 9.25
Oklahoma Oregon Pennsylvania Rhode Island South Carolina South Dakota	Columba (Frinklin) Dayon (Moraymy) Dayon (Moraymy) Youngstrom (Mahoning) Oklahoma (Yo (Nahoma) Tulas (Talas) No Local Tax Philosophia (Philosophia) No Local Tax Charleston (Charleston) Ragid Ciry (Penningko) Cathanooga (Henittao) Konolis (Kono) Mempha (Sheby) Mempha (Sheby) Mempha (Sheby) Manaha (Sheby)	5.5 5.5 5.5 4.5 No State Tax 6.0 7.0 5.0 4.0 4.0 7.0 7.0 7.0 7.0	1.25 1.5 1.25 1.0 0.0 1.017 N/A 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.	0.0 0.0 3.875 3.0 N/A 1.0 0.0 2.0 1.92 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.	7.0 6.75 6.5 8.375 8.517 N/A 7.0 7.0 6.0 6.0 6.0 6.9 2.5 9.25
Oklahoma Oregon Pennsykania Rhode Island South Carolina South Dakota Tennessee	Columbus (Franklin) Dayon (Morgomery) Torangtown (Matoring) Otations (C) (Okaborna) Tata (Tulas) No Local Tax Philasciphia (Philasciphia) No Local Tax Charleston (Charleston) Read Cyr) (Pennegen) No Local Statistica (Charleston) Charleston (Charleston) Charleston (Charleston) Charleston (Shelty) Nathafie (Shelty) Nathafie (Shelty)	5.5 5.5 5.5 4.5 No State Tax 6.0 7.0 5.0 4.0 4.0 7.0 7.0 7.0 7.0 7.0 7.0 6.25 6.25	1.25 1.5 1.5 1.0 0.0 1.077 NA 0.0 0.0 1.0 0.0 0.0 2.25 2.25 2.25 0.0 0.0	0.0 0.0 3.875 3.0 N/A 1.0 0.0 0.0 1.92 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.	7.0 6.75 6.5 8.375 8.517 N/A 7.0 7.0 6.0 6.0 6.0 6.0 6.92 9.25 9.25 9.25 9.25 9.25 7.25 7.625
Oklahoma Oregon Pennsylvania Rhode Island South Carolina South Dakota	Columba (Frieklin) Dayton (Moragam) Varangstoon (Maloning) Valance (Valaborna) Talsa (Talsa) No Load Tar (Valaborna) No Load Tar (Valaborna) Contanionga (Hamilton) Kenzolle (Informa) Margina (Dashi) Autain (Transa)	5.5 5.5 5.5 4.5 No State Tax 6.0 7.0 4.0 4.0 4.0 4.0 7.0 7.0 7.0 7.0 7.0 7.0 7.0 7.0 5.5 5.5 5.5 5.5 5.5 5.5 5.5 5.5 5.5 5	1.25 1.5 1.5 1.0 0.0 1.077 NA 0.0 0.0 1.0 1.0 0.0 0.0 2.25 2.25 2.25 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.	0.0 0.0 3.875 3.0 N/A 1.0 0.0 0.0 0.0 1.92 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.	7.0 6.75 6.5 8.375 8.517 N/A 7.0 7.0 6.0 6.0 6.0 6.0 9.25 9.25 9.25 9.25 9.25 9.25 9.25 7.25 7.25 7.25
Oklahoma Oregon Pennsykania Rhode Island South Carolina South Dakota Tennessee	Columbus (Franklin) Dayton (Morgomery) Torangtown (Małoning) Otałatome (Cyckladona) Túłas (Tułas) No Local Tax Philadosphia (Philadelphia) No Local Tax Charleston (Charleston) Rajd CJP (Penrigen) Siauz Pain (Manetahaa) Charlancogo (Fenrigen) Souz Pain (Manetahaa) Charlancogo (Fenrigen) Kozolie (Noco) Nataria (Boastan) Autain (Taiwa) Dalias (Dalias) Dalias (Dalias) Dalias (Dalias) Dalias (Dalias)	5.5 5.5 5.5 4.5 No State Tax 6.0 7.0 7.0 7.0 7.0 7.0 7.0 7.0 7.0 7.0 7	1.25 1.5 1.5 1.0 0.0 0.0 1.017 N/A 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.	0.0 0.0 0.0 3.875 3.0 N/A 1.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	7.0 6.75 6.5 8.375 8.517 N/A 7.0 7.0 6.0 6.0 6.0 6.0 6.0 9.25 9.25 9.25 9.25 7.25 7.25 7.25 7.25
Oklahoma Oregon Pennsykania Rhode Island South Carolina South Dakota Tennessee	Columba (Frieklin) Dayton (Moraniya) Varangstoon (Malooning) Valance (Valaborna) Talsa (Talsa) No Load Tar (Valaborna) No Load Tar (Valaborna) Contanionga (Hamilton) Kenzolle (Informa) Margina (Dashi) Autain (Transa)	5.5 5.5 5.5 4.5 No State Tax 6.0 7.0 5.0 4.0 4.0 7.0 7.0 7.0 7.0 7.0 7.0 7.0 7.0 7.0 7	1.25 1.5 1.5 1.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	7.0 6.75 6.5 8.517 N/A 7.0 6.0 6.0 6.0 6.0 9.25 9.25 9.25 9.25 9.25 7.25 7.25 7.25 7.25 7.375
Oklahoma Oregon Pennsykania Rhode Island South Carolina South Dakota Tennessee	Columbia (Franklin) Daryon (Morganyin) Variangtown (Maloning) Oklatomo (Cyklatoma) Tulsa (Tala) No Local Tat Philadophia (Philadophia) No Local Tat (Charleston (Charleston) Rajd CC) (Penington) Siour Fais (Monetaha) Charlancegia (Fenington) Siour Charlos (Second) Compa Charlos (Charlancegia) Forth Vohn (Faran) Houston (Houston) Siour Antonio (Bosol) Pening (Naib)	5.5 5.5 5.5 7.5 7.0 5.0 7.0 5.0 7.0 7.0 7.0 7.0 7.0 7.0 7.0 7.0 7.0 7	1.25 1.5 1.5 1.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	7.0 6.75 6.5 8.517 N/A 7.0 7.0 7.0 6.0 6.0 6.0 5.92 9.25 9.25 9.25 9.25 7.25 7.25 7.25 7.375 6.25
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Source: CCH Tax Research NetWork

State	Food Items [1] Taxable (T)	State	Maximum Local	Maximum State/Local
	Exempt (E)	Rate	Rate [2]	Rate [2]
Alabama	т	4.00	7.00	11.00
Alaska	T	4.00	7.00 [3]	7.00
Arizona	E	5.60	4.50	10.10
Arkansas	T	6.00	5.50	11.50
California	Ë	6.25	2.65	8.90
Colorado	E	2.90	7.00	9.90
Connecticut	E	6.00	7.00	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	т*	4.00	5.00	4.00
Idaho	' T*	4.00 6.00	3.00	9.00
Illinois	' T**	6.25	3.00	9.25
Indiana	E	6.00		6.00
lowa	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
Missiosippi Missouri	T**	4.225	4.50	8.725
Nebraska	Ë	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	Ē	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	Ē	6.00	1.00	7.00
Rhode Island	Ē	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	Ē	6.00	1.00	7.00
Virginia	T**	4.00	1.00	5.00
Washington	Ē	6.50	2.40	8.90
West Virginia	T	6.00		6.00
Wisconsin	Ē	5.00	0.60	5.60
Wyoming	Т*	4.00	2.00	6.00
		1.00	2.00	0.00

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 specificed 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